



Butler
Community College

2024/2025 Administrative Budget
Recommendation

Presented to the Board of Trustees
August 13, 2024

Compiled by:

Kent Williams, Kerry Potter, Candice Sullivan & Jennifer Kirkhart



Butler Community College

FY2025 Legal Budget Recommendation

Presented to the Board of Trustees
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**NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2024-2025 BUDGET**

The governing body of Butler Community College in Butler will meet on September 10, 2024 at 4:30 pm, the Hubbard Welcome Center, El Dorado, Kansas for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at The office of the Vice President for Finance and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2024 Tax to be Levied (as shown below) establish the maximum limits of the 2024-2025 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2022-2023		2023-2024		Proposed Budget 2024-2025		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2024 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	47,928,130	13.855	50,663,518	12.268	65,652,535	14,406,813	13.268
Postsecondary Tech Ed	15,015,946		15,546,151		18,514,661	xxxxxxxxx	xxx
Adult Education	469,980		484,916		700,000	0	0.000
Adult Supp Education	335,871	xxx	348,604	xxx	1,000,000	xxxxxxxxx	xxx
Motorcycle Driver	6,316	xxx	5,440	xxx	20,000	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	4,866,295	xxx	4,519,107	xxx	7,500,000	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	1,023,784		0		450,000	(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	69,646,322	13.855	71,567,736	12.268	93,837,196	xxxxxxxxx	13.268
<i>Revenue Neutral Rate**</i>							<i>11.671</i>
Total Tax Levied	12,928,138		12,748,659		xxxxxxxxx	14,406,813	
Assessed Valuation	933,088,928		1,039,165,370		1,085,817,539		

Outstanding Indebtedness, July 1

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	12,750,537	11,614,667	10,456,186
Total	12,750,537	11,614,667	10,456,186

* Tax Rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988



Tammy Bridges <tbridges@bucoks.com>

Kent K. Williams; Tatum Stafford; Candice Sullivan; Kerry A. Potter; + 1

7/11/2024

[External Source] RE: BCC RNR notice of intent

Please be cautious, think before you click. -Butler IS
This email was sent from outside of Butler.

Received. Thank you.

Tammy Bridges
Butler County Deputy Clerk
205 W Central Ave | El Dorado KS 67042
Phone 316.322.4235 | Fax 316.321.1011
Email tbridges@bucoks.com



From: Kent K. Williams <kwilliams@butlercc.edu>
Sent: Wednesday, July 10, 2024 10:15 AM
To: Tammy Bridges <tbridges@bucoks.com>
Cc: Tatum Stafford <tstafford@bucoks.com>; Candice Sullivan <csullivan9@butlercc.edu>; Kerry A. Potter <kpotter8@butlercc.edu>; Jennifer R. Kirkhart <jkirkhart1@butlercc.edu>
Subject: BCC RNR notice of intent

CAUTION: This email came from someone outside of the organization. ***DO NOT click the links or open any attachments unless you recognize the sender and know the content is safe.***

Tammy, please see the attached signed Notice of RNR intent.

Please acknowledge and let me know if you need anything else at this time.

Kent Williams, Vice President of Finance

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF **Butler Community College**, HEREBY NOTIFIES THE BUTLER COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE.

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is **13.269**.

The date of our hearing is September 10, 2024, at 4:30 pm and will be held at Butler Community College Welcome Center in El Dorado, Kansas.

WITNESS my hand and official seal on July 9, 2024.

(Seal)

Clerk or Officer of Governing Body Linda K. Jolley, Chair

CERTIFICATE

TO THE CLERK OF Butler COUNTY, STATE OF KANSAS

We the undersigned, duly elected, qualified and acting officers of
Butler Community College

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2024-2025; and (3) the Amount(s) of 2024 Tax to be Levied are within statutory limitations.

Table of Contents:			2024-2025 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2024 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness		2			
Statement of Conditional Lease, etc.		3			
Current Funds Unrestricted:					
General	71-204	4-5	65,652,535	14,406,813	
Postsecondary Technical Education		6-7	18,514,661	XXXXXXXXXX	
Adult Education	71-617	8-9	700,000	0	
Adult Supplementary Education	74-32,261	10-11	1,000,000	XXXXXXXXXX	
Motorcycle Driver Safety	71-1508	12-13	20,000	XXXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXXX	
Auxiliary Enterprise		14	7,500,000	XXXXXXXXXX	
Total Current Funds Unrestricted			93,387,196	14,406,813	
Plant Funds					
Capital Outlay	71-501	15-16	450,000	(0)	
Bond and Interest	10-113		0	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		0	XXXXXXXXXX	
Total Plant Funds			450,000	(0)	
Total – All Funds		XXXXXXXXXX	93,837,196		
Hearing Notice		17			
				Final Assessed Valuation	

Assisted by:
Viced President Finance
Kent Williams

Revenue Neutral Rate:	11.671
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Attest: _____, 2024

County Clerk

Signature and Title of Elected Official

Current Funds Unrestricted General Fund	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	1	22,882,714	20,695,353	17,559,530
Transfer of Fund Balances, July 1 *	2	XXXXXXXXXX	XXXXXXXXXX	0
Adjusted Unencumbered Cash Balance, July 1	3	22,882,714	20,695,353	17,559,530
Revenues				
Student Sources:				
Tuition	4	8,427,192	8,545,597	11,365,645
Fees	5	4,448,345	4,428,647	5,890,101
Total Student Income	9	12,875,537	12,974,245	17,255,746
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	14,265,276	14,515,023	13,456,130
State Grants and Contracts	22		3,038,158	5,500,000
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	14,265,276	17,553,181	18,956,130
Local Sources:				
Prior Year Ad Valorem Property Tax	30	345,077	353,194	687,522
Current Year Ad Valorem Property Tax	31	12,197,772	11,794,903	XXXXXXXXXX
Motor Vehicle Tax	32	1,441,529	1,305,980	1,077,961
Recreational Vehicle Tax	33	24,930	21,630	18,488
Delinquent Tax	34	243,452	214,934	193,008
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36	32,563	32,021	35,000
Total Local Income	39	14,285,324	13,722,662	2,011,979
Other Sources:				
Gifts	40			
Interest	41	627,560	1,147,000	1,500,000
All Other Income	42	3,636,154	1,981,954	4,000,000
Cancellation of Prior Year Encumbrances	43	50,918	148,654	XXXXXXXXXX
Total Other Income	49	4,314,632	3,277,608	5,500,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	45,740,769	47,527,696	43,723,854
Total Resources Available (3 + 60)	62	68,623,483	68,223,049	61,283,385

* 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	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	68,623,483	68,223,049	61,283,385
EXPENDITURES				
Education and General:				
Instruction	63	13,400,544	14,245,554	19,192,344
Research	64			
Public Service	65			
Academic Support	66	2,471,082	2,604,930	3,509,496
Student Services	67	6,524,671	6,863,201	9,246,458
Institutional Support	68	10,464,171	12,223,970	16,468,763
Operation and Maintenance	69	5,747,523	5,310,433	7,154,490
Scholarships	70	2,886,606	3,029,118	4,080,984
Total Expenditures	79	41,494,597	44,277,206	59,652,535
Transfers				
Transfer to Vocational	81	4,000,000	4,400,000	4,000,000
Non-Mandatory Transfers	82	1,153,168	881,989	1,000,000
Mandatory Transfers	83	1,280,365	1,104,324	1,000,000
Total Transfers	89	6,433,533	6,386,313	6,000,000
Total Expenditures & Transfers (79 + 89)	90	47,928,130	50,663,518	65,652,535
Unencumbered Cash Balance June 30 (62 - 90)	91	20,695,353	17,559,530	XXXXXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			17,559,530
Tax in Process (30)	95			687,522
Total Resources less tax-in-process (60 - 30)	96			43,036,332
Six Month Resources (50% of 96) *	97			21,518,166
Total Resources (94 thru 97)	98			82,801,551
Total Expenditures & Transfers (90)	99			65,652,535
Six Month Expenditures (50% of 99) *	100			31,123,625
Total 18 Month Expenditures (99 + 100)	101			96,776,160
Tax Required Prior to Operating Grant (101- 98)	102			13,974,609
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			13,974,609
Delinquent Tax Estimate	105	3.0%		432,204
Taxes Levied (104 + 105)	106			14,406,813

* 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 2024-2025

Current Funds Unrestricted Postsecondary Technical Education	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	1	470,730	500,208	759,541
Transfer to General Fund	2	xxxxxxxxxx	xxxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	470,730	500,208	759,541
Revenues				
Student Sources:				
Tuition	4	3,501,383	3,666,713	5,067,971
Fees	5	2,216,524	2,396,007	3,315,622
Total Student Income	9	5,717,908	6,062,720	8,383,593
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	4,548,260	4,492,663	4,871,526
State Grants and Contracts	22	438,195	752,474	
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	4,986,455	5,245,137	4,871,526
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	4,328,387	4,484,779	5,000,000
Cancellation of Prior Year Encumbrances	43	12,674	12,849	xxxxxxxxxx
Transfer from General Fund	44			
Total Other Income	49	4,341,061	4,497,627	5,000,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	15,045,424	15,805,484	18,255,119
Total Resources Available (3 + 60)	62	15,516,154	16,305,692	19,014,660

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

Adopted Budget

Current Funds Unrestricted Postsecondary Technical Education	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	15,516,154	16,305,692	19,014,660
EXPENDITURES				
Education and General:				
Instruction	63	5,679,015	5,681,799	6,755,315
Research	64			0
Public Service	65			0
Academic Support	66	1,478,538	1,297,361	1,542,483
Student Services	67	1,471,410	1,679,868	1,997,261
Institutional Support	68	3,858,711	4,473,609	5,318,850
Operation and Maintenance	69	1,159,513	1,194,242	1,419,881
Scholarships	70	555,849	572,670	680,870
Total Expenditures	79	14,203,036	14,899,549	17,714,661
Transfers				
Non-Mandatory Transfers	82	346,150	210,878	300,000
Mandatory Transfers	83	466,760	435,724	500,000
Total Transfers	89	812,910	646,602	800,000
Total Expenditures & Transfers (79 + 89)	90	15,015,946	15,546,151	18,514,661
Unencumbered Cash Balance June 30 (62 - 90)	93	500,208	759,541	xxxxxxxx

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	0	7,965	(0)
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	240,200	235,880	350,000
Other Federal Income	11			
Total Federal Income	19	240,200	235,880	350,000
State Sources:				
State Grants and Contracts	22	78,191	87,037	250,000
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	78,191	87,037	250,000
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	XXXXXXXXXX
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	156,982	154,033	150,000
Cancellation of Prior Year Encumbrances	43	2,572		XXXXXXXXXX
Total Other Income	49	159,554	154,033	150,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	477,945	476,950	750,000
Total Resources Available (3 + 60)	62	477,945	484,915	750,000

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

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	477,945	484,915	750,000
Expenditures				
Education and General:				
Instruction	63	469,980	484,916	700,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	469,980	484,916	700,000
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	469,980	484,916	700,000
Unencumbered Cash Balance June 30 (62 - 90)	93	7,965	0	XXXXXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			(0)
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			750,000
Six Month Resources (50% of 96)	97			300,000
Total Resources (94 thru 97)	98			1,050,000
Total Expenditures & Transfers (90)	99			700,000
Six Month Expenditures (50% of 99) *	100			350,000
Total 18 Month Expenditures (99 + 100)	101			1,050,000
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0000%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Adopted Budget

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	0	0	141,938
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	334,756	490,542	1,000,000
Cancellation of Prior Year Encumbrances	43	1,115		xxxxxxxxxx
Total Other Income	49	335,871	490,542	1,000,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	335,871	490,542	1,000,000
Total Resources Available (3 + 60)	62	335,871	490,542	1,141,938

Adopted Budget

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	335,871	490,542	1,141,938
EXPENDITURES				
Education and General:				
Instruction	63	335,871	348,604	1,000,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	335,871	348,604	1,000,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	335,871	348,604	1,000,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	141,938	xxxxxxxx

Adopted Budget

Current Funds Unrestricted Motorcycle Driver Safety Fund	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	0	0	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22	6,316	5,440	20,000
Other State Income	24			
Motorcycle Driver Safety	25			
Total State Income	29	6,316	5,440	20,000
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	6,316	5,440	20,000
Total Resources Available (3 + 60)	62	6,316	5,440	20,000

Adopted Budget

Current Funds Unrestricted Motorcycle Driver Safety Fund	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	6,316	5,440	
Expenditures				
Education and General:				
Instruction	63			
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68	6,316	5,440	20,000
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	6,316	5,440	20,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	6,316	5,440	20,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	XXXXXXXXXX

Line	Current Funds Unrestricted Auxiliary Enterprise Funds	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget					2024-2025 Proposed Budget
				1701 Fund	1702 Fund	1703 Fund	1704 Fund	Fund	
3	Unencumbered Cash Balance July 1	4,601,296	4,598,465	4,038,243	0	730,030	0		4,768,273
9	Revenues Student Sources	242,700	238,663				300,000		300,000
15	Federal Sources								0
50	Gifts and Grants								0
53	Sales	4,261,418	4,256,752	1,930,030	1,000,000	2,069,970			5,000,000
52	Other Income	343,748	124,585	200,000					200,000
51	Cancel of Prior Year Encumbrances	15,598	68,916	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
54	Total Revenues	4,863,464	4,688,915	2,130,030	1,000,000	2,069,970	300,000	0	5,500,000
69	Expenditures Salaries & Benefits	786,734	909,829	900,000		100,000			1,000,000
70	General Operating Expenses	681,358	625,526				300,000		300,000
71	Supplies	77,813	40,572						0
72	Cost of Goods Sold	2,400,806	2,512,237	2,500,000		1,500,000			4,000,000
73	Equipment	344,843	32,675						0
74	Remodeling Renovation		87,251			1,200,000			1,200,000
75	Services				1,000,000				1,000,000
76									0
77									0
78	Total Expenditures	4,291,554	4,208,090	3,400,000	1,000,000	2,800,000	300,000	0	7,500,000
80	Transfers Mandatory Transfers	295,124	294,600						0
81	Non-Mandatory Transfers	279,617	16,417						0
89	Total Transfers	574,741	311,017	0	0	0	0	0	0
90	Total Expenditures & Transfers (78 + 89)	4,866,295	4,519,107	3,400,000	1,000,000	2,800,000	300,000	0	7,500,000
92	Unencumbered Cash Balance June 30 (3 + 54 - 90)	4,598,465	4,768,273	2,768,273	0	0	0	0	2,768,273

Adopted Budget

Plant Funds		2022-2023	2023-2024	2024-2025
Capital Outlay	Line	Audited Actual	Unaudited Actual	Proposed Budget
Unencumbered Cash Balance July 1	3	1,331,035	439,511	447,146
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Other State Income	24			
PEI Loan Program Income	25			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30	-35	8	0
Current Year Ad Valorem Property Tax	31	28	0	xxxxxxxx
Motor Vehicle Tax	32	115,477	96	0
Recreational Vehicle Tax	33	2,009		0
Delinquent Tax	34	14,781	7,531	0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	132,260	7,635	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			2,854
Cancellation of Prior Year Encumbrances	43			xxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	0	0	2,854
Total Revenues				
(19 + 29 + 39 + 49)	60	132,260	7,635	2,854
Total Resources Available (3 + 60)	62	1,463,295	447,146	450,000

Adopted Budget

Plant Funds		2022-2023	2023-2024	2024-2025
Capital Outlay	Line	Audited	Unaudited	Proposed
Total Resources Available	62	1,463,295	447,146	450,000
Expenditures				
Plant Equipment and Facility	71	1,023,784		450,000
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	1,023,784	0	450,000
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	1,023,784	0	450,000
Unencumbered Cash Balance June 30 (62 - 90)	93	439,511	447,146	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			447,146
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			2,854
Six month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			450,000
Total Expenditures & Transfers (90)	99			450,000
Six Month Expenditures (50% of 99) *	100			0
Total 18 Month Expenditures (99 + 100)	101			450,000
Tax Required (101 - 98)	102			(0)
Delinquent Tax Percent	103	0.0%		0
Taxes Levied (102 + 103)	104			(0)

* Recommended

Community College Name: Butler Community College

County: Butler

FORM 108

STATE FUNDING

	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2025 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	\$13,456,130	\$4,871,526	\$18,327,656
2. Total FY 2024 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	\$14,515,024	\$4,492,663	\$19,007,687
3. Estimated increase in State Funding for K.S.A. 71-204			\$0
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			\$0

FORM 112

**TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2024-2025**

	General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/24*	\$0		
2. 2023 Actual Taxes Levied*	\$12,868,479		
3. Less: delinquent taxes	3.0% \$386,054	\$0	\$0
4. Less: 2023 Taxes Received*	\$11,794,903		
5. Total Deductions (add Lines 3 + 4)	\$12,180,957	\$0	\$0
6. 2023 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5)	\$687,522	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-23 to 12-31-24) (Line 3 x 75%)	\$289,541	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$193,008	\$0	\$0

* These amounts are available from the County Treasurer.

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

FORM 112

**TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2024-2025**

	Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/24*	\$0			
2. 2023 Actual Taxes Levied*	\$0			
3. Less: delinquent taxes	3.0%	\$0	\$0	\$0
4. Less: 2023 Taxes Received*	\$0			
5. Total Deductions (add Lines 3 + 4)	\$0	\$0	\$0	\$0
6. 2023 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5)	\$0	\$0	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-23 to 12-31-24) (Line 3 x 75%)	\$0	\$0	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$0	\$0	\$0	\$0
*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/24 to 6/30/25	\$1,077,961			
			*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/24 to 6/30/25	\$0
Actual Delinquency for 2022 Taxes *	1.1%			
Estimated Delinquency Rate used in this budget	0.0%			

*12. Estimated Local Ad Valorem Tax
Reduction Fund 7/1/24 to 6/30/25

* 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
2024-2025

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
2023-2024 School Year Until March 2025. Revenues will not be received until March 2026 for new levies made in 2024-2025.

	(1) 2023 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	\$12,868,479	100.0%	1,077,960.82	18,487.68	0.0%	
2. Postsecondary Tech Ed	\$0	0.0%	-	-	0.0%	
3. Adult Education	\$0	0.0%	-	-	0.0%	
4. Capital Outlay	\$0	0.0%	-	-	0.0%	
5. Bond and Interest	\$0	0.0%	-	-	0.0%	
6. Special Assessment	\$0	0.0%	-	-	0.0%	
7. No Fund Warrants	\$0	0.0%	-	-	0.0%	
8.		0.0%	-	-	0.0%	
9.		0.0%	-	-	0.0%	
10. TOTAL	\$12,868,479	100.000%	\$1,077,961	\$18,488	\$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 2024-2025.

(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 7/1/24 - 6/30/25.

(f) The college may place this amount in any or all levy funds.



Butler Community College

Operating Fund Budget
Recommendation for FY2025

Presented August 13, 2024

Prepared by

Kerry Potter, Jennifer Kirkhart, Candice Sullivan, Kent Williams



Butler Community College
Notes to the Operating Fund Budget Recommendation
August 13, 2024

1. Description of Operating Fund

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

For many years the board of trustees 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.

2. 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%

3. Local Taxes

	FY2021	FY2022	FY2023	FY2024	FY2025
Valuation (millions)	\$800.8	\$847.1	\$933.1	\$1,039.2	\$1,085.8
Valuation incr (decr) %	3.4%	5.8%	10.1%	11.4%	4.5%
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	\$14,406,813
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	\$14,406,813
Tax Levied inc (decr) %	3.7%	-10.3%	0.0%	-1.4%	13.0%

4. 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%	8.4%

Butler Community College
Operating Fund Budget Summary for FY2024
 August 13 2024



	FY2024 Updated 4/24/2024	Increase (Decrease)	FY2024 Updated 8/13/2024
1 Operating Revenues	<u>\$53,955,538</u>	<u>(\$363,498)</u>	<u>\$53,592,040</u>
2			
3 Expenditure Budget	57,779,263	(23,500)	57,755,763
4 Unspent Budget Estimate	<u>2,600,000</u>	<u>129,520</u>	<u>2,729,520</u>
5 Net Expenditures	<u>55,179,263</u>	<u>(153,020)</u>	<u>55,026,243</u>
6			
7 Revenues Over (Under) Expenditures	<u>(1,223,725)</u>	<u>(210,478)</u>	<u>(1,434,203)</u>
8			
9 Beginning Unencumbered Cash	<u>10,547,756</u>	<u>0</u>	<u>10,547,756</u>
10 Ending Unencumbered Cash	<u>\$9,324,031</u>	<u>(\$210,478)</u>	<u>\$9,113,553</u>
11			
12 Recommended target 10.5% of expenditures	\$6,066,823	(2,468)	\$6,064,355
13 Unencumbered cash over (under) target	\$3,257,208	(208,011)	\$3,049,197

Butler Community College
 Estimated Operating Fund Revenue FY2024
 Summary of Changes from April 22, 2024 Presentation
 August 13, 2024

	FY2024 Revenues <u>4/22/24</u>	Increase (Decrease)	FY2024 Revenues <u>8/13/2024</u>
1 In District Tuition	\$2,010,202	(\$27,991)	\$1,982,211
2 Out District Tuition	9,072,117	(\$24,728)	9,047,389
3 Out-State Tuition	1,476,884	\$47,982	1,524,866
4 International Tuition	790,042	(\$5,133)	784,909
5 Technology Fee	2,532,138	\$107,228	2,639,366
6 Scholarship Fee	3,257,660	(\$7,737)	3,249,923
7 Other Fees	<u>199,697</u>	<u>(\$3,311)</u>	<u>196,387</u>
8 Total Student Sources	19,338,740	\$86,310	19,425,050
9 Tuition Waivers	<u>(1,089,138)</u>	<u>(\$37,929)</u>	<u>(1,127,067)</u>
10 Student Sources Net of Waivers	<u>18,249,602</u>	<u>48,381</u>	<u>18,297,983</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>	<u>0</u>	<u>19,760,161</u>
14 Current Ad Valorem Tax	12,181,141	(386,238)	11,794,903
15 Tax-in-Process	353,194	0	353,194
16 Delinquent Tax	279,665	(64,731)	214,934
17 Motor Vehicle Tax	1,392,457	(86,477)	1,305,980
18 Other Local Taxes	<u>51,778</u>	1,873	<u>53,651</u>
19 Total Local Sources	<u>14,258,235</u>	<u>(535,573)</u>	<u>13,722,662</u>
20 Reimbursements	33,602	17,334	50,936
21 Other Income	1,571,804	<u>106,359</u>	1,678,163
22 Total Other Revenue	<u>1,605,406</u>	<u>123,693</u>	<u>1,729,099</u>
23 Transfers	<u>82,134</u>	<u>0</u>	<u>82,134</u>
24			
25 Total Revenues	<u>\$53,955,538</u>	<u>(\$363,498)</u>	<u>\$53,592,040</u>

Butler Community College
 Operating Fund FY2024 Updated Expenditure Budget
 August 13, 2024

1	Expenditure Budget - November 27, 2023	<u>\$58,694,888</u>
2	Spring 2024 adjustments:	
3	Budget reduction - FY2024 raises estimate	(250,000)
4	Adjust Temp Allocations bgt -eliminated positions	(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)
13	Spring 2024 adjustoverload/PT instruction	<u>(250,000)</u>
14	Total adjustments to FY2024 Expenditures	<u>(915,625)</u>
15	Updated FY2024 Expenditure Budget - April 22, 2024	57,779,263
16	Changes for June 22, 2024 BOT work session	<u>0</u>
17	Updated FY2024 Expenditure Budget - June 24, 2024	\$57,779,263
18	Year-end reconciliation adjustment	<u>(23,500)</u>
19	Updated FY2024 Expenditure Budget - August 13, 2024	<u>\$57,755,763</u>

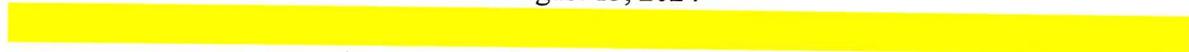
Butler Community College
Operating Fund Budget Summary for FY2025
August 13, 2024

	<u>FY2024</u>	Increase (Decrease)	<u>FY2025</u>
1 Operating Revenues	\$53,592,040	\$1,234,927	\$54,826,966
2			
3 Expenditure Budget	\$57,755,763	430,993	58,186,756
4 Unspent Budget Estimate	\$2,729,520	(129,520)	2,600,000
5 Net Expenditures	55,026,243	560,513	55,586,756
6			
7 Revenues Over (Under) Expenditures	(1,434,203)	674,414	(759,790)
8			
9 Beginning Unencumbered Cash	\$10,547,756	(1,434,203)	\$9,113,553
10 Ending Unencumbered Cash	<u>\$9,113,553</u>	<u>(\$759,790)</u>	<u>\$8,353,763</u>
11			
12 Recommended target 10.5% of expenditures	\$6,064,355	45,254	\$6,109,609
13 Unencumbered cash over (under) target	\$3,049,197	(805,044)	\$2,244,153

Butler Community College
 Estimated Operating Fund Revenue FY2024 and FY 2025
 August 13, 2024

	FY2024 <u>Revenues</u>	Increase <u>(Decrease)</u>	FY2025 <u>Revenues</u>
1 In District Tuition	\$1,982,211	\$454	\$1,982,665
2 Out District Tuition	\$9,047,389	24,728	\$9,072,117
3 Out-State Tuition	\$1,524,866	(47,982)	\$1,476,884
4 International Tuition	\$784,909	5,133	\$790,042
5 Technology Fee	\$2,639,366	(107,228)	2,532,138
6 Scholarship Fee	\$3,249,923	7,737	3,257,660
7 Other Fees	<u>\$196,387</u>	<u>3,311</u>	<u>199,697</u>
8 Total Student Sources	19,425,050	(113,847)	19,311,203
9 Tuition Waivers	<u>(\$1,127,067)</u>	<u>37,929</u>	<u>(1,089,138)</u>
10 Student Sources Net of Waivers	<u>\$18,297,983</u>	<u>(75,918)</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	\$11,794,903	1,819,535	13,614,439
15 Tax-in-Process	\$353,194	156,752	509,946
16 Delinquent Tax	\$214,934	64,417	279,351
17 Motor Vehicle Tax	\$1,305,980	(0)	1,305,980
18 Other Local Taxes	<u>\$53,651</u>	<u>0</u>	<u>53,651</u>
19 Total Local Sources	<u>13,722,662</u>	<u>2,040,705</u>	<u>15,763,367</u>
20 Reimbursements	\$50,936	(17,334)	33,602
21 Other Income	<u>\$1,678,163</u>	<u>(106,359)</u>	1,571,804
22 Total Other Revenue	<u>1,729,099</u>	<u>(123,693)</u>	<u>1,605,406</u>
23 Transfers	<u>\$82,134</u>	<u>0</u>	<u>82,134</u>
24			
25 Total Revenues	<u>\$53,592,040</u>	<u>\$1,234,927</u>	<u>\$54,826,966</u>

Butler Community College
Preliminary Budget Recommendation
Operating Fund FY2025 Expenditure Budget
August 13, 2024



1	FY2024 expenditure budget - updated 4/22/2024		<u>\$57,779,263</u>
2	FY2024 year-end reconcilliation adjustment		<u>(\$23,500)</u>
3			<u>\$57,755,763</u>
4	Additions (Reductions) for FY2025		
5	3% Salary increase	1,047,297	
6	Salary equity adjustment	162,000	
7	Estimated addition for employee health insurance	450,000	
8	Full-Time Athletic Trainer	69,196	
9	Membership Dues Board of Trustees	6,500	
10	Membership Dues President's Office	3,000	
11	Human Resources legal fees	10,000	
12	General Admin legal fees and professional services	20,000	
13	Estimate for property insurance increase	170,000	
14	Estimated reductions for employee position reductions	(400,000)	
15	Estimated Op Bdgt exp to be covered by new state funding	<u>(1,000,000)</u>	
16	Net additions for FY2025	<u>537,993</u>	
17	Recommended FY2025 expenditure budget @ 4/22/2024		<u>58,293,756</u>
18			
19	Reduction for actual property insurance renewal	(168,000)	
20	Increased cost of Athletic insurance	<u>61,000</u>	
21	Adjustments since 4/22/2024 presentation	<u>(107,000)</u>	
22	Net changes from FY2025 expenditure budget	<u>430,993</u>	
23	Adjusted FY2025 preliminary budget recommendation		<u>\$58,186,756</u>

Butler Community College

Supplemental Budget Information

Presented to the Board of Trustees
August 13, 2024

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

Butler Community College
Supplemental Budget Information
Presented August 13, 2024

TABLE OF CONTENTS

Page S-1 & S-2	Assets, Liabilities and Fund Balances - Cash Basis
Page S-3	Revenue, Expense, Unencumbered Cash - All Funds (Gen & PTE Details)
Page S-4	Operating Funds
Page S-5	Description of Designated Reserve Funds
Page S-6	General Designated Reserve Funds
Page S-7	HEERF Indirect Designated Fund
Page S-8	PTE Designated Reserve Funds
Page S-9	Academic Program Development Designated Reserve
Page S-10	Strategic Initiatives Designated Reserve
Page S-11	Facilities Fund Designated Reserve
Page S-12 & S-13	Deferred Maintenance Designated Reserve
Page S-14	Capital Project Designated Reserve
Page S-15 & S-16	Technology Fund Designated Reserve
Page S-17	Insurance Deductible Designated Reserve
Page S-17	Capital Outlay Fund
Page S-18	Campus Life Fund - Summary
Page S-19	Bookstore Fund
Page S-20	Food Service Fund
Page S-21	Residence Hall Fund
Page S-22	Student Union Fund
Page S-23	Adult Basic Ed Fund & Adult Supplementary Ed Fund
Page S-24	Restricted Funds
Page S-25	Self Funded Health Insurance
Page S-26	Agency Accounts
Page S-27	Scholarship Summary
Page S-28	General Fund Activity and Other Scholarships
Page S-29	Activity Fee Supported Athletic Scholarship
Page S-30	Legal Budget Reconciliation FY23
Page S-31	Debt Service Analysis

Butler Community College
Assets, Liabilities and Fund Balances - Cash Basis
Presented August 13, 2024

Cash Basis Balance Sheet at June 30, 2024

Total Cash and Investments (page S-2)	\$29,079,899
Less Liabilities, Encumbrances & Receivables (page S-2)	<u>3,022,433</u>
Fund Balances (see below)	<u>\$26,057,465</u>

Fund Balance Summary at June 30, 2024

General Fund Operating - Undesignated		\$8,982,749
General Fund Designated Reserves		
General Designated Accounts	\$1,339,653	
Program Development Designated Reserve	210,653	
Strategic Initiatives Designated Reserve	887,202	
Facilities Fund Designated Reserve	358,153	
Deferred Maintenance Designated Reserve	2,034,336	
Capital Projects Designated Reserve	578,840	
Fleet Leasing Reserve	149,107	
Technology Fund Designated Reserve	2,578,023	
Insurance Deductible Designated Reserve	<u>440,815</u>	
Total General Fund Designated Reserves		<u>8,576,783</u>
Total General Fund		\$17,559,531
Post-Secondary Tech Ed Fund - Undesignated	130,805	
PTE Designated Accounts	<u>628,738</u>	
Total Post-Secondary Technical Education Fund		759,543
Capital Outlay Fund		447,146
Auxillary Funds		4,768,273
Adult Basic Education Fund		0
Non-Credit Education Fund		141,938
Restricted Funds		1,936,567
Agency Funds		<u>444,467</u>
Total Fund Balances (S-3)		<u>\$26,057,465</u>

Butler Community College
Assets, Liabilities and Fund Balances - Cash Basis (Continued)
Presented August 13, 2024

Cash and Investment Details

Investments - Bank CDs		\$21,349,229
Bank Balances		
Commerce Bank - Claims	B101	4,383,878
Commerce Bank - Repo Sweep	B121	1,828,483
Commerce Bank - Payroll	B102	(158,836)
Commerce Bank - Federal Fund and Escrow	B104	0
Commerce Bank - Electronic Purchase Card	B105	0
Commerce Bank - Flex Spending	B106	84,840
Health Insurance Self Funding Account	B107	1,395,841
Andover State Bank	B118	119,701
The Central Bank - Marion	B119	6,587
Freedom First Bank - McConnell	B120	16,953
Stanfield Warranty Escrow - Roofs	B123	25,387
Emprise Bank - Council Grove	B126	11,434
American State Bank - RoseHill	B129	8,158
Cash on hand - cash boxes		<u>8,243</u>
Total (page S-1)		<u>\$29,079,899</u>

Liabilities, Encumbrances, Receivables & Prepaid Expense Details

Total payroll encumbrances		1,416,596
Encumbrances		794,977
General Accounts Payable	201	189,674
Self Funded Liability Account (S-25)		548,481
Payroll taxes and annuities payable	202-212/222	125,334
Flex Spending Payable		76,148
Sales Tax Payable/Comp Use Tax	216/219	(3,377)
Deferred Revenue	226	20,000
Deposits held for others	241/217/246	98,849
Electronic Purchase Card payable	232/233	157,240
Federal/State Restricted Receivable	143/144	(95,745)
Accounts Receivable-Other	147	(14,982)
Foundation accounts receivable	147A	(13,233)
Prepaid expenses - insurance/utilities	161	<u>(277,529)</u>
Total (page S-1)		<u>\$3,022,433</u>

Butler Community College
Revenue, Expense and Unencumbered Cash for the Year Ended June 30, 2024
Presented August 13, 2024

All Funds					
	Ref	Beginning Balance	FY2024 Revenue	FY2024 Expense	Ending Balance
General Fund	S-3	\$20,695,354	\$47,527,696	\$50,663,518	\$17,559,531
Postsecondary Tech Ed Fund	S-3	500,210	15,805,484	15,546,151	759,543
Adult Basic Education Fund	S-23	7,966	476,950	484,916	0
Non-Credit Education Fund	S-23	0	490,542	348,604	141,938
Auxiliary Enterprise Funds	S-18	4,598,465	4,688,915	4,519,107	4,768,273
Motorcycle Training Fund		0	5,440	5,440	0
Restricted Funds	S-24	1,264,562	24,580,092	23,908,087	1,936,567
Capital Outlay Fund	S-17	439,511	7,635	0	447,146
Agency Accounts	S-26	442,534	593,103	591,170	444,467
Totals		\$ 27,948,602	\$ 94,175,857	\$ 96,066,994	\$ 26,057,465

General Fund Details					
	Ref	Beginning Balance	FY2024 Revenue	FY2024 Expense	Ending Balance
Gen Fd Operating - Undesignated	S-5	\$10,526,204	\$42,825,222	\$44,368,677	\$8,982,749
Gen Designated Reserve Funds	S-6	1,879,467	426,047	965,861	1,339,653
Program Dev Designated Reserve	S-9	204,707	40,030	34,084	210,653
State Apprenticeship Grant		0	1,411,733	1,411,733	0
General Fund Strategic Innovation	S-10	1,825,990	4,370	943,158	887,202
Facilities Fd Designated Reserve	S-11	254,221	430,666	326,734	358,153
Deferred Maint Designated Reserve	S-12	2,387,999	20,051	373,715	2,034,336
State Captial Outlay Grant		0	1,376,395	1,376,395	0
Fleet Leasing Reserve	S-14	0	174,754	25,647	149,107
Capital Projects Designated Reserve	S-14	1,119,278	0	540,438	578,840
Tech Fund Designated Reserve	S-15	2,051,071	568,428	41,476	2,578,023
State Cybersecurity Grant		0	250,000	250,000	0
Ins Deductible Designated Reserve	S-17	446,415	0	5,600	440,815
Total General Fund		\$20,695,354	\$47,527,696	\$50,663,518	\$17,559,531

Post-Secondary Technical Education Fund Details					
	Ref	Beginning Balance	FY2024 Revenue	FY2024 Expense	Ending Balance
PTE Fund - Undesignated	S-5	\$21,552	\$15,166,818	\$15,057,565	\$130,805
PTE Designated Resreve Funds	S-8	\$478,658	\$638,666	\$488,586	\$628,738
Total PTE Fund		\$500,210	\$15,805,484	\$15,546,151	\$759,543

Butler Community College
 Operating Funds for the Year Ended June 30, 2024
 Presented August 13, 2024

	Ref	Beginning Balance	FY2024 Revenue	FY2024 Expense	Ending Balance
Gen Fd Operating - Undesignated	S-3	\$10,526,204	\$42,825,222	\$44,368,677	\$8,982,749
PTE Fund - Undesignated	S-3	\$21,552	\$15,166,818	\$15,057,565	\$130,805
Less intrafund transfer			(\$4,400,000)	(\$4,400,000)	
Total Operating Fund		\$10,547,756	\$53,592,040	\$55,026,243	\$9,113,553

Description of Operating Funds

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

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

The current target is 10.5%.

The revenues and expenditures for the main operations of the college are accounted for in the General and PTE Funds.

The administration and trustees have deemed it appropriate to establish designated reserves within the General and PTE Funds.

The designated reserves are a part of the General and PTE funds and can be undesignated at any time.

Segregating these reserves allows the designated balances to be built up or spent down over time without affecting the 10.5% goal for the Operating Fund.

Expenditures from the designated reserve are subject to the same approval process as other General and PTE Fund expenditures. The administration updates the trustees on the activity of each of the designated reserves with the annual summer, fall and spring budget update reports.

Butler Community College
Description of Designated Reserves Funds
Presented August 13, 2024

General and PTE Designated Reserves (S-6 to S-8): These reserves have revenue from specific source intended for specific uses. It has been deemed useful to allow these balances to be carried from year to year in contrast to Operating Fund budgets that do not carry over.

Academic Program Development Designated Reserve (S-9): The Program Development reserve is funded through an annual internal transfer from the Operating Funds and managed by the Vice President of Academics. It is intended to strengthen academic programs and support innovation. A formal documented approval process has been created for this reserve.

Strategic Initiatives Designated Reserve (S-10): This reserve was established in FY2022 with a \$2,000,000 transfer from the Operating Funds and a \$100,000 transfer from the HEERF Indirect Designated Reserve. The purpose is to provide a source for future Strategic Plan priorities.

Facilities Fund Designated Reserve (S-11): This reserve is funded through an annual internal transfer from the Operating Funds and is managed by the Director of Facilities Management. It is used for maintenance, repair and remodeling projects.

Deferred Maintenance Designated Reserve (S-12 & S13): This Reserve was established in FY2021 and has been funded by the indirect HEERF funds. The purpose of this reserve is to provide for deferred maintenance expenditures.

Capital Project Designated Reserve (S-14): This reserve has been funded by transfers from the Operating Funds at the direction of the trustees when there has been excess year-end unspent budget. Expenditures of this reserve have generally been used for major renovation or remodeling projects.

Technology Fund Designated Reserve (S-15 & S-16): This reserve is funded through an annual internal transfer from the Operating Funds and allows the IT division to plan for significant future expenditures.

Insurance Deductible Designated Reserve (S-17): This reserve has been funded from the HEERF indirect revenues for the contingency of a large property damage event.

Capital Outlay Fund(S-17): The Capital Outlay Fund is a separate statutory fund, not a designated reserve of the General or PTE Fund. This fund was established through local property taxes for specific capital improvements. The remaining funds are available for completion of the original improvement projects, upgrades to the original projects, maintenance, deferred maintenance, or other capital improvements.

Butler Community College
General Designated Accountss
Revenues, Expenditures, and Balances - FY 2024
Presented August 13, 2024

			July 1, 2023			June 30, 2024
			<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1	777	HEERF Indirect Fund (page S-7)	\$614,878	\$0	\$443,939	\$170,939
2	380	Butler Radio	22,700	5,000	6,811	20,888
3	387	Arktos Moving Images	29,671	16,517	9,615	36,573
4	407	Software Development Fees	29,120	0	0	29,120
5	412	Art Project/Ceramics Fee Account	15,675	4,950	2,696	17,929
6	414	Instrumental Music Fee Account	511	560	-	1,071
7	415	Vocal Music Fee Account	16,856	2,470	10,941	8,385
8	416	Athletic Conditioning Fee Account	51,417	4,290	543	55,164
9	417	PE Conditioning Fee Account	10,081	0	0	10,081
10	420	EDCF Supply Fees	-	168	43	125
11	426	Fitness/Wellness Fee	4,008	0	3,421	587
12	427	Education Course Fees	8,820	2,835	538	11,117
13	509	Indirect Charges	91,280	17,136	25,000	83,416
14	590	Garnishment Fee Account	7,219	343	0	7,562
15	719	Workroom	229,647	48,635	47,998	230,285
16	760	KCCLI - CC Leadership Institute	968	21,975	17,559	5,384
17	770	Science Lab Fees	161,972	59,244	40,491	180,725
18	771	Biology Dept Royalties	16,430	0	3,085	13,345
19	793	Academic Testing Non-Butler Student	25,155	840	0	25,995
20	814	Safety and Security	10,025	1,442	0	11,467
21	820	V A Activities	30,490	2,896	1,945	31,441
22	828	ACT Test Preparation	3,697	0	0	3,697
23	830	Presidents Project Car	49,149	0	49,149	0
24	831	Admissions Designated	526	0	0	526
25	840	Grizzly Magazine	36,239	11,499	12,932	34,806
26	841	Cap & Gown	67,146	15,661	31,076	51,732
27	846	Lantern Newspaper	48,359	16,498	38,886	25,971
28	850	Library	15,060	1,988	3,745	13,303
29	864	Transcript Fee Account	22,255	40,796	48,609	14,443
30	870	ABE Student Fees Account	0	8,837	8,837	0
31	924	ABE Project Account	57,065	37,465	36,903	57,627
32	965	Student Health Center	110,422	80,640	105,578	85,485
33	975	Hospitality Management Events	0	432	432	0
34	988	Placement Testing	82,433	15,780	10,250	87,963
35	996	Disciplinary Housing Fines	<u>10,193</u>	<u>7,149</u>	<u>4,840</u>	<u>12,502</u>
36						
37		Total General Designated Accounts (S-3)	<u>\$1,879,467</u>	<u>\$426,047</u>	<u>\$965,861</u>	<u>\$1,339,653</u>

Butler Community College
HEERF Indirect Designated Account
Presented August 13, 2024

	<u>FY21-FY24</u>	<u>FY 2025</u>
	<u>Actual</u>	<u>Budget</u>
		<u>Estimate</u>
1 Sources of Funds:		
2 HEERF I - indirect costs	\$139,878	
3 HEERF II - miscellaneous revenue loss	213,708	
4 HEERF II - indirect Costs	248,701	
5 HEERF II FY2021 revenue loss	3,344,802	
6 HEERF III - FY22 Fall/Summer 2021 revenue loss	2,402,719	
7 HEERF III - FY22 Spring 2022 revenue loss	1,575,597	
8 HEERF III - indirect costs	237,861	
9 Prior Year Claims Cancelled	<u>2,497</u>	
10 Total Sources	<u>8,165,763</u>	<u>0</u>
11		
12 Use of Funds - spending plan:		
13 To be Determined		153,866
14 Prepaid IT contracts and Software	847,335	17,073
15 Microsoft Licenses-For Teams Upgrade Year 3	140,928	
16 Adobe Year 3	227,346	
17 BKD financial analysis tools	60,827	
18 Equipment	201,479	
19 Service Recognition Awards	791,454	
20 Transfer to Def Maint Des Acct - Simpson projects	3,412,469	
21 Transfer to Def Maint Des Acct - electrical infrastructure	862,986	
22 Transfer to Def Maint Des Acct - final balance transfer	0	
23 Transfer to self-funded health insurance reserve	500,000	
24 Transfer to Insurance Deductible Des Acct	500,000	
25 Transfer to Academic Program Development Des Acct	100,000	
26 Transfer to Strategic Innovation Des Acct	100,000	
27 Transfer to Facilities Fund Des Acct	<u>250,000</u>	<u>0</u>
28 Total Use of Funds	<u>7,994,824</u>	<u>170,939</u>
34		
35 Revenues over expenditures	170,939	(170,939)
36 Beginning unencumbered cash	<u>0</u>	<u>170,939</u>
37		
38 Ending unencumbered cash (page S-6)	<u>\$170,939</u>	<u>\$0</u>

Butler Community College
PTE Designated Accounts
Revenues, Expenditures, and Balances - FY 2024
Presented August 13, 2024

	7/1/23			6/30/24
	<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1 400 Fire Supply Fee Account	\$35,204	\$21,290	\$9,443	\$47,051
2 402 Auto Technology Fee Account	9,007	1,680	0	10,687
3 403 Engineering Technology Fee Account	20,691	6,300	0	26,991
4 404 Cyber Sec/ Internetworking Man Fees	54,903	170,298	92,278	132,923
5 405 Hospitality Management Fee Account	17,479	70,316	87,795	0
6 406 Manufacturing Technology Fee	14,657	0	0	14,657
7 407 Software Development Fees	75	31,575	5,324	26,326
8 408 Academy Fee	21,650	3,060	0	24,710
9 409 Welding Fee Account	72,846	17,983	6,945	83,884
10 410 EMT Fee Account	16,551	12,311	8,226	20,636
11 411 Business Student Fee	18,118	5,610	7,744	15,984
12 413 Interactive Design Fees	54,903	17,025	40,756	31,171
13 418 Allied Health State Test Fee	21,773	5,179	5,932	21,020
14 421 Nursing Digital Resource Fee	84	128,804	72,586	56,302
15 422 KAPLAN Program Nursing	0	74,240	74,240	0
16 424 Allied Health Course Fee	36,931	2,410	621	38,720
17 429 Diesel Technology Fees	971	1,519	1,199	1,291
18 430 Agriculture Course Fee	747	1,260	0	2,007
19 483 NREMT Exam Site	14,040	9,300	8,375	14,965
20 521 CPR Cards	(1,715)	16,487	14,772	0
21 791 Nurse Entrance Testing Fees	24,023	18,790	19,492	23,321
22 856 Nursing Senior Fee	12,017	10,000	10,917	11,100
23 875 Diesel Tech Repairs	(1,123)	900	1,782	(2,005)
24 876 Auto Mechanics	8,476	963	0	9,439
25 877 Auto Body	325	2,516	0	2,841
26 879 Construction Technology Fees	<u>26,026</u>	<u>8,850</u>	<u>20,160</u>	<u>14,716</u>
27				
28 Total PTE Designated (S-3)	<u>\$478,658</u>	<u>\$638,666</u>	<u>\$488,586</u>	<u>\$628,738</u>

Butler Community College
Academic Program Development Designated Reserve
Presented August 13, 2024

	<u>FY 2024</u>	<u>FY 2025</u>
	<u>Actual</u>	<u>Budget</u>
	<u>Unaudited</u>	<u>Estimate</u>
Academic Development Reserve		
1 Revenues		
2 Transfer from operating fund	<u>\$40,000</u>	<u>\$40,000</u>
3 Expenditures		
4 Development Expenditures	25,191	0
5 To Be Determined	0	250,653
6 Piano for Fine Arts	20,000	0
Year End Encumbrance Adjustment	(11,138)	
7 Total Expenditures	<u>34,054</u>	<u>250,653</u>
8 Revenues over expenditures	5,946	(210,653)
9 Beginning unencumbered cash	<u>204,707</u>	<u>210,653</u>
10 Ending unencumbered cash (S-3)	<u>\$210,653</u>	<u>\$0</u>
State Apprenticeship Grant		
11 Revenues		
12 State Apprenticeship Grant	<u>\$1,411,763</u>	<u>\$1,375,757</u>
13 Expenditures	<u>1,411,763</u>	<u>1,375,757</u>
14 Revenues over expenditures	0	-
15 Beginning unencumbered cash	<u>0</u>	<u>0</u>
16 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>

Butler Community College
Strategic Initiatives Designated Reserve
Presented August 13, 2024

	<u>FY 2024</u>	<u>FY 2025</u>
	<u>Actual</u>	<u>Budget</u>
	<u>Unaudited</u>	<u>Estimate</u>
1 Sources of Funds:		
2 Transfer from Operating Funds	\$0	\$0
3 Prior Yr Cancel Claims	<u>4,370</u>	<u>0</u>
4 Total	<u>4,370</u>	<u>0</u>
5		
6 Expenditures		
7 Process improvement consulting and software*	0	17,500
8 Strategic Higher Ed, LLC	0	70,000
9 To Be Determined	0	799,701
10 Redler Building and Interest	716,722	0
11 Strategic Higher Ed	88,000	0
12 Campus Logic	74,401	0
13 Fine Arts Sound System	4,370	0
14 Redler Building Signage	<u>59,665</u>	<u>0</u>
15 Total	<u>943,158</u>	<u>887,201</u>
16		
17 Revenues over expenditures	(938,788)	(887,201)
18 Beginning unencumbered cash	<u>1,825,990</u>	<u>887,201</u>
19		
20 Ending unencumbered cash (S-3)	<u>\$887,201</u>	<u>\$0</u>

State Student Success Grant Funding		
21 Revenues		
22 State Student Success Grant	<u>0</u>	<u>1,683,619</u>
23 Expenditures		
24 Ferrelli	0	13,200
25 Motomatic	0	150,000
26 Strategic Higher Ed, LLC	0	10,000
27 To Be Determined	0	<u>1,510,419</u>
28	<u>0</u>	<u>1,683,619</u>
29 Revenues over expenditures	0	0
30 Beginning unencumbered cash	<u>0</u>	<u>0</u>
31 Ending unencumbered cash (S-3)	<u>\$0</u>	<u>\$0</u>

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

**Butler Community College
Facilities Fund Designated Reserve
Presented August 13, 2024**

	<u>FY 2024</u> <u>Actual</u>	<u>FY 2025</u> <u>Estimate</u>
1 Sources of Funds:		
2 Other Income- Prior Year Claims Cancelled	\$10,073	\$10,000
3 Miscellaneous Revenue	320	1,000
4 Transfer for Annual and Deferred Maintenance	349,273	349,273
5 Transfer for Parking	56,000	56,000
6 Transfer for Stadium	15,000	15,000
7 Beginning Unencumbered Cash	<u>254,221</u>	<u>358,153</u>
8 Total Sources	<u>684,888</u>	<u>789,426</u>
9 Uses of Funds:		
10 Uses of Funds - projects below	<u>326,734</u>	<u>789,426</u>
11 Sources over Uses:	<u>358,153</u>	<u>0</u>
12		
13 Ending unencumbered cash (S-3)	<u>\$358,153</u>	<u>\$0</u>

Planned Items in Order of Priority	Code	Priority	Est Cost
16 Vehicle Repair And Purchase	854	1	28,000
17 Deferred Maintenance	991	2	200,000
18 Parking Lot Repair - additional \$160,000	959	3	201,921
19 Asbestos Removal and Insulation	864	4	20,000
20 Classroom Carpet Replacement	984	5	30,000
21 ADA Issues and Repairs	978	6	10,000
B1 Service Center Sign		13	8,600
22 200 Building Lecture Hall Doors and Frames		8	20,000
23 1500 Building restroom remodel/tile	870	10	50,000
24 Stadium Deferred Maintenance (Accumulates with Transfer)		1	60,000
25 Campus Wide mop sink faucet replacement	800	9	15,000
26 Campus and 1200 bld concrete replacement	979	12	50,000
27 1200 Fleet Gate/Fence Rplmnt with Prox Access	857	11	20,000
28 700 Building Electrical Panel for Theatre		7	9,000
29 Contingency			<u>66,906</u>
30			
31 Total			<u>\$789,426</u>

Butler Community College
Deferred Maintenance Designated Reserve
Presented August 13, 2024

	<u>FY 2024</u>	<u>FY2025</u>
	<u>Actual</u>	<u>Budget</u>
	<u>Unaudited</u>	<u>Estimate</u>
1 Sources of Revenue:		
2 Reimbursement - Simpson Projects	\$20,051	\$0
3 Transfer In From Capital Projects Reserve	0	578,840
4		
5 Total Revenue	<u>20,051</u>	<u>578,840</u>
6		
7 Expenditures		
8 General Fund Maintenance and Equipment	0	1,000,000
9 Transfer to Fleet Vehicle Reserve	0	150,000
10 City of Andover-Yorktown	0	115,000
11 Various Projects	<u>373,715</u>	<u>0</u>
12		
13 Total Expenditures	<u>373,715</u>	<u>1,265,000</u>
14		
15 Revenues over expenditures	(353,664)	(686,160)
16 Beginning unencumbered cash	2,387,999	2,034,335
17		
18 Ending unencumbered cash (S-3)	<u>\$2,034,335</u>	<u>\$1,348,175</u>

State Capital Outlay Grant Funds		
19 Revenues		
20 State Capital Outlay Grant	<u>1,376,395</u>	<u>1,669,291</u>
21 Expenditures (Page S-13)	<u>1,376,395</u>	<u>1,669,291</u>
22 Revenues over expenditures	0	0
23 Beginning unencumbered cash	<u>0</u>	<u>0</u>
24 Ending unencumbered cash*	<u>\$0</u>	<u>\$0</u>

Butler Community College
Deferred Maintenance/Major Facilities Projects - Spending Plan
August 13, 2024

Level 1 Deferred Maintenance Projects			
	FY2025	FY2026	FY2027
600 Bld Preliminary Design HVAC	25,000		
700 Bld HVAC Preliminary Design	77,000		
BOE Campus Concrete Replacement	34,000		
AND AP Labs Flooring Replacement	18,000		
500 Bld Gym Lighting Upgrade	30,000		
2000 Bldg - Lightboard & Dimmer Maintenance	20,000		
2000 Bldg Basement Water Issues	25,000		
700 Bld- South sewer line replacement	160,000		
700 Bld- Scene shop/ Restroom sewer	30,000		
300 Compressor Replacement	25,000		
BOE West Parking lot	325,000		
700 Art Gallery Equipment - HVAC & Steam Boiler	50,000		
400 BLD/Classroom/offices HVAC Units	335,737		
Utility Underground GPS Location Services	75,000		
Campus Plaza-ADA sidewalks	120,000		
BOA Parking Lot Maintenance	75,000		
700 Bld Complete Building HVAC	30,000		
600 Bld Complete Building HVAC	6,500		
200 Bldg Chem Lab Remodels - 3 Lab @ 200,00 ea.	14,000		
300 Bldg Main Chill Plant Boilers Replaced	100,000	940,350	
600 Bld Complete Building HVAC		845,150	1,000,000
200 Bldg Chem Lab Remodels - 3 Lab @ 200,00 ea.			600,000
300 Bldg Main Chill Plant Boilers Replaced			80,000
To Be Determined	94,054		
Annual totals	<u>\$1,669,291</u>	<u>\$1,785,500</u>	<u>\$1,680,000</u>

Level 2 Deferred Maintenance Projects - Currently Unfunded			
700 Bld Single AHU- Middle Unit			\$175,000
600 HVAC SW equipment room			\$245,000
1200 HVAC equipment			\$35,000
BOE Campus Concrete Replacement			\$205,156
400 Shop HVAC - 2-Unit Replacements			\$250,000
1400 AG HVAC equipment			\$55,000
700 AHU's Penthouse equipment/Duct			\$775,000
200 Bld Lecture Hall Technology Upgrade			\$70,000
200 Bld Lecture Hall Remodel- Construction Est.			\$100,000
BOE Parking Lot Asphalt Improvements			\$570,329
1900 Boiler Replacement			\$30,000
1900 Chiller Replacement			\$200,000
400 Bld/Diesel/Shop/ metal building			\$131,500
1200 Bld Car ports			\$210,000
400 Bld Complete-Building HVAC Replacement			\$840,000

Butler Community College
Capital Project Designated Reserve
Presented August 13, 2024

	<u>FY 2024</u>	<u>FY 2025</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 Sources of Funds:		
2 Prior Year Claims Cancelled	\$0	\$0
3 Total	<u>0</u>	<u>0</u>
4		
5 Expenditures		
6 Transfer to Deferred Maint Reserve	-	578,840
7 McDonald Stadium	<u>540,438</u>	<u>0</u>
8 Total Expenditures	<u>540,438</u>	<u>578,840</u>
9		
10 Revenues over expenditures	(540,438)	(578,840)
11 Beginning unencumbered cash	<u>1,119,278</u>	<u>578,840</u>
12		
13 Ending unencumbered cash (S-3)	<u>\$578,840</u>	<u>\$0</u>

**Butler Community College
Technology Fund Designated Reserve
Presented August 13, 2024**

	<u>FY 2024</u>	<u>FY 2025</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 Sources of Funds:		
2 Sprint Lease Renewal	\$61,175	\$0
3 Computer Recycle	3,660	10,000
4 Miscellaneous Revenue- Laptop Program	67,142	0
5 Butler Creative Revenue	57,000	0
6 Lease Buyback	63,962	0
7 Budgeted transfer from Operating Funds	75,000	75,000
8 Transfer unspent budget from Operating	<u>304,452</u>	<u>200,000</u>
9 Total	<u>632,390</u>	<u>285,000</u>
10		
11 Expenditures		
12 Various Expenditures	8,673	0
13 BCTV Equipment	75,646	0
14 Grizzly Den Upgrade	36,468	0
15 Clear Pass	11,574	0
16 Spending plan (page S-16)	<u>0</u>	<u>1,032,000</u>
17 Total	<u>132,361</u>	<u>1,032,000</u>
18		
19 Revenues over expenditures	500,030	(747,000)
20 Beginning unencumbered cash	<u>2,051,071</u>	<u>2,551,101</u>
21		
22 Ending unencumbered cash (S-3)	<u>\$2,551,101</u>	<u>\$1,804,101</u>

See following page for Technology Fund spending plan.

<u>State Cybersecurity Grant Funding</u>		
23 Revenues		
24 State Cybersecurity Grant	<u>250,000</u>	<u>250,000</u>
25 Expenditures		
26 Tandem Cybersecurity	160,000	160,000
27 Rapid Identity	34,499	27,474
28 Nagios	3,776	0
29 Arrow Capital-Cortex-	24,803	39,557
30 Arrow Capital-Firewall*	0	14,000
31 Other-Miscellaneous	0	8,969
32	<u>223,078</u>	<u>250,000</u>
33 Revenues over expenditures	26,922	0
34 Beginning unencumbered cash	<u>0</u>	<u>0</u>
35 Ending unencumbered cash (S-3)	<u>\$26,922</u>	<u>\$0</u>

* Was recorded in Operating Budget and has been reclassified to State Cybersecurity Grant Funding (Arrow Capital-Firewall*-- \$26,922)

Technology Plan Spending Plan

Project	2025	2026	2027	2028
Additional Nimble Storage Array	\$150,000			
Cloud Expansion				
Adobe Creative Campus License	\$60,000	\$60,000	\$65,000	\$65,000
Student Laptop Program		\$250,000		\$250,000
Data Center Core Technology	\$250,000	\$200,000	\$150,000	
Network (Wired and WiFi)	\$180,000	\$180,000	\$180,000	\$500,000
Audio Visual (Classrooms, meeting spaces, etc)	\$150,000	\$150,000	\$150,000	\$150,000
Insight/Butler Creative Lease	\$60,000	\$60,000	\$60,000	\$60,000
Data & AI/ML	\$50,000	\$50,000	\$80,000	\$50,000
Physical Security	\$50,000	\$50,000	\$50,000	\$50,000
Electronic & Automation Forms	\$82,000	\$50,000	\$50,000	\$51,000
Total	\$1,032,000	\$1,050,000	\$785,000	\$1,176,000

Project	2029	2030	2031
Additional Nimble Storage Array		\$150,000	
Cloud Expansion	\$1,300,000		
Adobe Creative Campus License	\$65,000	\$70,000	\$70,000
Student Laptop Program		\$250,000	
Data Center Core Technology		\$200,000	
Network (Wired and WiFi)	\$150,000	\$50,000	
Audio Visual Expansions (Classrooms, meeting spaces, etc)	\$150,000	\$150,000	\$150,000
Insight/Butler Creative Lease	\$60,000	\$60,000	\$60,000
Data & AI/ML	\$50,000	\$50,000	\$50,000
Physical Security	\$50,000	\$50,000	\$50,000
Electronic & Automation Forms	\$52,000	\$54,000	\$56,000
Total	\$1,877,000	\$1,084,000	\$436,000
Grand Total			\$7,004,000

**Butler Community College
Insurance Deductible Designated Reserve
Presented August 13, 2024**

	FY 2024 Actual <u>Unaudited</u>	FY 2025 Budget <u>Estimate</u>
Revenues:	\$0	\$0
Expenditures:	<u>5,600</u>	<u>0</u>
Revenues over expenditures	(5,600)	0
Beginning unencumbered cash	<u>446,415</u>	<u>440,815</u>
Ending unencumbered cash (S-3)	<u>\$440,815</u>	<u>\$440,815</u>

**Butler Community College
Capital Outlay Fund
Presented August 13, 2024**

	FY 2024 Actual <u>Unaudited</u>	FY 2025 Budget <u>Estimate</u>
Revenue - Taxes in Process and Delinquent Taxes	\$7,635	\$0
Less Expenditures		
To Be Determined	<u>0</u>	<u>447,146</u>
Total	<u>0</u>	<u>447,146</u>
Revenues over expenditures	7,635	(447,146)
Beginning Fund Balance - July 1, 2023	<u>439,511</u>	<u>447,146</u>
Ending Fund Balance, June 30, 2024 (S-3)	<u>\$447,146</u>	<u>\$0</u>

Potential Uses:

- Dorm Access Controls
- El Dorado Core Switch

Butler Community College
Campus Life Funds - FY 2024 Actual & FY 2025 Estimate
Presented August 13, 2024

FY2024					
	Book Store (S-19)	Food Service (S-20)	Residence Hall (S-21)	Student Union (S-22)	Total
Revenues	\$2,157,580	\$886,377	\$1,368,948	\$246,998	\$4,659,904
Expenditures	<u>2,103,787</u>	<u>898,319</u>	<u>1,249,111</u>	<u>251,473</u>	<u>4,502,690</u>
Rev over (under) exp	53,793	(11,942)	119,837	(4,475)	157,213
Intrafund transfer	(4,475)	11,942	(11,942)	4,475	0
Beginning unencumb cash	<u>3,988,925</u>	<u>0</u>	<u>622,135</u>	<u>0</u>	<u>4,611,060</u>
Ending unencumb (S-3)	<u>\$4,038,243</u>	<u>\$0</u>	<u>\$730,031</u>	<u>\$0</u>	<u>\$4,768,273</u>

FY2025					
	Book Store	Food Service	Residence Hall	Student Union	Total
Revenues	\$2,209,000	\$902,350	\$1,514,000	\$276,730	\$4,902,080
Expenditures	<u>2,233,268</u>	<u>902,350</u>	<u>1,501,873</u>	<u>286,730</u>	<u>4,924,221</u>
Rev over (under) exp	(24,268)	0	12,127	(10,000)	(22,141)
Intrafund transfer	(10,000)	0	0	10,000	0
Beginning unencumb cash	<u>4,038,243</u>	<u>0</u>	<u>730,031</u>	<u>0</u>	<u>4,768,273</u>
Est ending unencumb cash	<u>\$4,003,975</u>	<u>\$0</u>	<u>\$742,158</u>	<u>\$0</u>	<u>\$4,746,132</u>

Butler Community College
Bookstore Fund - FY 2024 and FY 2025 Estimate
Presented August 13, 2024

	<u>FY 2024</u> Actual <u>Unaudited</u>	<u>FY 2025</u> Budget <u>Estimate</u>
1 <u>Revenues</u>		
2 Book Sales	\$1,950,738	\$2,000,000
3 Merchandise Sales	184,811	185,000
4 Other Income	<u>22,031</u>	<u>24,000</u>
5		
6 Total Revenues	<u>2,157,580</u>	<u>2,209,000</u>
7		
8 <u>Expenditures</u>		
9 Salaries & Benefits	349,443	462,768
10 Purchases - Books	1,569,073	1,570,000
11 Purchases - Merchandise	121,137	133,000
12 Operating & General	59,356	62,550
13 Utilities	3,254	3,350
14 Equipment & Facilities Projects	1,524	1,600
17		
18 Total Expenditures	<u>2,103,787</u>	<u>2,233,268</u>
19		
20 Revenue over Expenditures	53,793	(24,268)
21 Intrafund transfer - to Capital Reserve		
22 Intrafund transfer - to Student Union	(4,475)	(10,000)
23 Beginning Unencumbered Cash	<u>3,988,925</u>	<u>4,038,243</u>
24		
25 Ending Unencumbered Cash	<u>\$4,038,243</u>	<u>\$4,003,975</u>

Butler Community College
Food Service Fund - FY 2024 and FY 2025 Estimate
Presented August 13, 2024

	<u>FY 2024</u>	<u>FY 2025</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 Meal Contracts	\$810,029	\$862,250
3 Summer Camps	48,183	29,100
4 Rebates	6,275	6,000
5 Other Income	<u>21,890</u>	<u>5,000</u>
6 Total Revenue	<u>886,377</u>	<u>902,350</u>
7		
8 <u>Expenditures</u>		
9 Salaries & Benefits	0	1,000
10 Cost of Sales - Meal Contracts	736,237	792,800
11 Cost of Sales - Summer Camps	84,687	32,500
12 Operating & General	47,118	44,650
13 Utilities	5,715	6,400
14 Equipment & Facilities	<u>24,562</u>	<u>25,000</u>
15		
16 Total Expenditures	<u>898,319</u>	<u>902,350</u>
17		
18 Revenues over Expenditures	(11,942)	0
19 Intrafund transfer from Residence Hall	11,942	0
20 Beginning Unencumbered Cash	<u>0</u>	<u>0</u>
21		
22 Ending Unencumbered Cash	<u>\$0</u>	<u>\$0</u>

Butler Community College
Residence Hall Fund - FY 2024 and FY 2025 Estimate
Presented August 13, 2024

	<u>FY 2024</u>	<u>FY 2025</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 Residence Hall Contracts	\$1,311,174	\$1,470,000
3 Summer Camps	27,300	35,000
4 Other Income (application fees & commissions)	<u>30,474</u>	<u>9,000</u>
5 Total Revenues	<u>1,368,948</u>	<u>1,514,000</u>
6 <u>Expenditures</u>		
7 Salaries & Benefits	455,283	510,603
8 Operating & General	256,424	311,920
9 Utilities	151,881	177,300
10 Facilities Projects (see below)	90,922	198,200
11 Debt Service	294,600	<u>303,850</u>
12 Total Expenditures	<u>1,249,111</u>	<u>1,501,873</u>
13		
14 Revenue over Expenditures	119,837	12,127
15 Intrafund transfer to Food Service	(11,942)	(10,000)
16 Beginning Unencumbered Cash	<u>622,135</u>	<u>730,031</u>
17		
18 Ending Unencumbered Cash	<u>\$730,031</u>	<u>\$732,158</u>

Project Summary - FY 2025 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 2025
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	Replace Restroom Doors & Block Partitions through FY26 <u>30,000</u>
32	
33	
34	Total planned projects FY 2025 <u>96,000</u>
35	Total Facilities Projects <u>\$198,200</u>

Butler County Community College
Student Union Fund - FY 2024 and FY 2025 Estimate
Presented August 13, 2024

	<u>FY 2024</u>	<u>FY 2025</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 Student Fees	\$238,807	\$272,730
3 Other Income	<u>8,191</u>	<u>4,000</u>
4		
5 Total Revenues	<u>246,998</u>	<u>276,730</u>
6		
7 <u>Expenditures</u>		
8 Salaries & Benefits	105,103	138,380
9 Utilities	5,837	6,750
10 General Operating	1,826	2,600
11 Equipment & Facilities	2,919	6,000
12 Facilities-Remodeling/Renovation	2,320	3,000
13 Snack Bar Operations	133,468	130,000
14		
15 Total Expenditures	<u>251,473</u>	<u>286,730</u>
16		
17 Revenues over (under) Expenditures	(4,475)	(10,000)
18 Intrafund transfer - from Bookstore	4,475	10,000
19 Beginning Unencumbered Cash	<u>0</u>	<u>0</u>
20		
21 Ending Unencumbered Cash	<u>\$0</u>	<u>\$0</u>

Butler Community College
Adult Basic Education Fund - FY 2024 and FY 2025 Estimate
Presented August 13, 2024

	FY 2024	FY 2025
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 Federal Grant	\$235,880	\$243,360
3 State Grant	87,037	83,310
4 Other Revenue	7,729	0
5 Transfer from Operating Funds	<u>154,347</u>	<u>160,000</u>
6 Total Revenues	<u>484,993</u>	<u>486,670</u>
7 <u>Expenditures</u>		
8 Personnel	408,475	360,230
9 Operating and General Expense	<u>76,518</u>	<u>126,440</u>
10 Total Expenditures	<u>484,993</u>	<u>486,670</u>
11 Revenues over expenditures	0	0
12 Beginning unencumbered cash	<u>0</u>	<u>0</u>
13 Ending unencumbered cash (S-3)	<u>\$0</u>	<u>\$0</u>

Butler Community College
Adult Supplementary Education Fund - FY 2024 and FY 2025 Estimate
(Career and Workforce Education)
Presented August 13, 2024

	FY 2024	FY 2025
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 <u>Revenues</u>		
2 BETA Income	\$490,542	\$400,000
3 Apprenticeship Waivers	(181,194)	(180,000)
4 Transfer In from State Apprenticeship Funds	<u>181,194</u>	<u>180,000</u>
5 Total Revenues	<u>490,542</u>	<u>400,000</u>
6 <u>Expenditures</u>		
7 Personnel	129,442	134,700
8 Operating and General Expense	210,981	232,300
9 Equipment	8,181	8,500
10 Total Expenditures	<u>348,604</u>	<u>375,500</u>
11 Revenues over expenditures	141,938	24,500
12 Beginning unencumbered cash	<u>0</u>	<u>141,938</u>
13 Ending unencumbered cash (S-3)	<u>\$141,938</u>	<u>\$166,438</u>

Butler Community College
 Restricted Funds
 For the Year Ended June 30, 2024
 Presented August 13, 2024

	7/1/2023			6/30/2024
	<u>Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1 Federal Work Study	\$0	\$140,034	\$140,034	\$0
2 Federal SEOG FY24	0	230,346	230,346	0
3 Federal PELL FY22	0	(4,872)	(4,872)	0
4 Federal PELL FY23	0	11,374	11,374	0
5 Federal PELL FY24	0	10,142,588	10,142,588	0
6 William D Ford Direct Loans FY23	0	2,059	2,059	0
7 William D Ford Direct Loans FY24	0	8,326,592	8,326,592	0
8 Carl Perkins FY23	9,307	0	9,307	0
9 Carl Perkins Program Improvement	0	14,680	14,680	0
10 Carl Perkins Program Improvement	0	228,449	228,449	0
11 Carl Perkins Corrections Grant	0	10,782	10,768	14
12 Carl Perkins Performance Incentive	0	5,500	5,500	0
13 Carl Perkins Special Projects	0	1,500	762	739
14 GEER 2 Grant- Campus Pantry	35	0	35	0
15 WSU NASA Subward	(1,121)	15,000	13,880	0
16 Butler/WSU Education Grant	0	20,000	9,150	10,850
17 Career Pathway Grant	0	8,600	6,996	1,604
18 US DOE HEERF II CRRSSA INST	8,138	0	8,138	0
19 South Central Kansas Library System	8,405	10,858	10,693	8,569
20 Nursing Initiative Grant	8,756	12,000	20,756	0
21 KS Department of Corrections FY23	4,814	1,301	4,814	1,301
22 KS Department of Corrections	0	417,124	417,124	0
23 KS Department of Commerce (JIIST)	(11,289)	0	(11,289)	0
24 State Technology Equip Funds	0	24,794	24,794	0
25 KBOR Lumina Grant	1,000	0	0	1,000
26 KS Promise Scholarship	(9,000)	795,493	789,986	(3,494)
27 ARISE Grant	<u>0</u>	<u>4,790</u>	<u>5,415</u>	<u>(625)</u>
28				
29 Totals (S-3)	<u>\$19,044</u>	<u>\$20,418,992</u>	<u>\$20,418,079</u>	<u>\$19,957</u>

Self Funded Health Insurance
Presented August 13, 2024

Health Insurance Self Funded Restricted Account
Information for the Plan-Year October 1, 2023 to June 30, 2024

1	Net contributions less self-funded claims plus Butler Investment: October 1, 2023	\$1,222,475
2		
3	Sources: Net contributions (Note 1)	3,347,213
4		
5	Uses: Self funded-claims paid	<u>2,653,078</u>
6		
7	Net contributions less self-funded claims paid for the plan year	694,134
8		
9	Butler Investment (Note 2)	<u>0</u>
10		
11	Ending Unencumbered Cash Balance June 30, 2024	<u>1,916,609</u>
12		
13	Contributions not yet Transferred	
14		
15	Net contributions less self-funded claims plus Butler Investment: June 30, 2024	<u>\$1,916,609</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.

Butler Community College
Agency Accounts
Revenues, Expenditures, and Balances - FY 2024
Presented August 13, 2024

	7/1/2023			6/30/2024	
	<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>	
1	370 Friends of the Arts	\$2,000	\$0	\$2,000	
2	376 Great Plains Acceleration Confr	8,374	0	8,374	
3	381 Grizzlybacker Funds	151,123	343,507	135,406	
4	595 Diversity Kansas	(30,553)	70,000	212	
5	596 The Cave	200	0	200	
6	797 Black Student Association (BSA)	981	250	1,156	
7	815 Butler Notables	646	0	646	
8	823 Campus for Crusades (CRU)	0	383	0	
9	826 So Psyched	0	2,529	196	
10	834 Flint Hills Classic - Livestock Jud	30,380	0	30,380	
11	837 Butler Student Food Pantry	833	7,589	4,019	
12	842 DECA	4,083	0	4,083	
13	849 Future Business Leaders of America	1,130	4,305	1,879	
14	855 Student Nurse Association	3,039	6,294	2,573	
15	857 Music Club Instrumental	8,821	4,361	6,069	
16	858 Music Club Vocal	18,223	7,955	25,620	
17	866 English Dept Royalties	6,891	0	6,891	
18	867 Student Government Association	30,852	32,997	12,165	
19	868 Delta Psi Omega	6,544	1,530	4,819	
20	869 A Cappella Choir	350	0	350	
21	871 Op Staff Activities Fund	3,127	3,709	4,689	
22	873 International Student Association	1,758	850	1,875	
23	874 Art Club	767	0	767	
24	878 Football Fundraiser	1	46,983	0	
25	882 Life Enrichment Program	4,898	0	3,930	
26	889 BEACIN Fund	5,577	795	3,175	
27	894 Cross County/Track Fundraising	0	10,170	0	
28	895 BCC Assoc for Early Childhood Ed	797	0	330	
29	897 America Reads	6	0	6	
30	898 AKCCOP Workshop	201	0	201	
31	905 Phi Theta Kappa	57,225	5,952	60,216	
32	907 C.H.O.M.P.	1,195	941	826	
33	908 CTE Workshops	13,974	0	13,974	
34	914 Contemporary Music & Recording Club	250	0	250	
35	915 National Assoc of Music Educators	1,240	300	723	
36	925 Spirit Squad	16,048	0	14,050	
37	926 Employment Career/Fair	2,187	0	2,187	
38	934 HALO-Hispanic Am Leadership Orgn	830	0	797	
39	935 KCSAA - KS Student Affair Admins	371	0	371	
40	943 Butler-Care Team-Cancer Asst Fund	6,590	0	1	
41	945 Accessibility Training	3,596	0	2,601	
42	961 Men's Basketball Fundraiser	2,293	0	2,293	
43	962 Library Coffee Shop	152	10,938	0	
44	963 Butler Grizzly Ambassadors	1,190	0	1,190	
45	964 Smorgaschords	1,240	0	1,240	
46	967 Baseball Agency	48	12,454	252	
47	970 BUCO Pickleball Club	0	500	300	
48	973 Allied with Pride	0	250	250	
49	976 Philosophy Club	692	250	942	
50	977 Butler Gaming Association	346	500	693	
51	978 Ctrl-Alt-Elite	250	0	250	
52	979 Society of Women Engineers	394	0	394	
53	982 Kids Football Camp	(601)	443	0	
54	984 Radio/TV Club	746	0	746	
55	987 Women's Basketball Fundraiser	1,801	0	1,634	
56	991 Women's Soccer Fundraiser	21,761	15,110	32,889	
57	992 Women's Softball Fundraiser	15,227	0	15,227	
58	994 National Technical Honor Society	290	0	290	
59	995 Volleyball Fundraiser	32,227	1,185	27,874	
60	997 Athletic Training Fundraiser	(75)	75	0	
61	Totals (S-3)	S-26 <u>\$442,534</u>	<u>\$593,103</u>	<u>\$591,170</u>	<u>\$444,467</u>

Butler Community College
General Fund Activity Fee Supported Scholarship Summary
For the Year Ended June 30, 2024
Presented August 13, 2024

	<u>FY 2023/24</u>	<u>FY 2024/25</u>	Increase
	Unaudited	Estimate	(Decrease)
Academic Scholarships	392,422	414,093	21,671
Activity Scholarships	719,651	638,247	(81,404)
Other Scholarships	<u>580,347</u>	<u>554,623</u>	<u>(25,724)</u>
Subtotal	\$ 1,692,420	\$ 1,606,963	\$ (85,457)
Athletic Scholarships	<u>\$ 1,726,424</u>	<u>\$ 1,678,532</u>	<u>\$ (47,892)</u>
Total	<u>\$ 3,418,844</u>	<u>\$ 3,285,495</u>	<u>\$ (133,349)</u>

Summary of Activity Fee Supported Scholarships Budget on 6/30/2024

Beginning Balance 7/1/2023	\$ 384,138
Activity Fee Revenue for Scholarships FY2024	\$ 3,249,923
Scholarship Expense for FY2024	<u>\$ 3,418,844</u>
Ending Balance 6/30/2024	<u>\$ 215,217</u>

Estimated Summary of Activity Fee Supported Scholarships on 6/30/25

Beginning Balance 7/1/2024	\$ 215,217
Activity Fee Revenue for Scholarships FY2025	\$ 3,257,660
Scholarship Expense for FY2025	<u>\$ 3,285,495</u>
Ending Balance 6/30/2025	<u>\$ 187,382</u>

Butler Community College
Activity, Academic and Other Scholarships
For the Year Ended June 30, 2024
Presented August 13, 2024

	<u>FY 2023/24</u>	<u>FY 2024/25</u>	Increase
	<u>Unaudited</u>	<u>Estimate</u>	<u>(Decrease)</u>
1 <u>Academic</u>			
1 Academic Excellence Scholarship	36,524	37,006	482
2 Access Scholarship	7,545	8,134	589
3 Deans Scholarship	51,250	58,354	7,104
4 Presidential Scholarship	190,125	209,942	19,817
5 Technical Scholarship	43,500	39,488	(4,012)
6 Val/Sal Scholarship	63,478	61,170	(2,308)
7	Total \$ 392,422	\$ 414,094	21,672
8 <u>Activity</u>			
9 Lantern Scholarship	19,673	13,557	(6,116)
10 Grizzly Magazine Scholarship	2,482	2,178	(304)
11 Livestock Judging Scholarship	116,609	95,170	(21,439)
12 Instrumental Music Scholarship	164,908	150,484	(14,424)
13 Vocal Music Scholarship	259,841	233,233	(26,608)
14 Radio/TV Production Scholarship	19,942	20,233	291
15 Theater Scholarship	69,468	62,529	(6,939)
16 Tec-e Scholarship	3,554	2,983	(571)
17 Video Scholarship	35,289	34,738	(551)
18 Visual Arts Scholarship	27,886	23,141	(4,745)
19	Total \$ 719,652	\$ 638,246	\$ (81,406)
20 <u>Other</u>			
21 Butler 2000	34,865	33,374	(1,491)
22 Latino Scholarship	5,000	5,704	704
23 Dependents Scholarship (McConnell)	47,664	45,528	(2,136)
24 Recognition Scholarship	16,414	20,907	4,493
25 Tutor Ambassador	13,567	10,516	(3,051)
26 OER Book Scholarships	275,789	270,111	(5,678)
27 Summer +	187,048	168,484	(18,564)
28	Total \$ 580,347	\$ 554,624	\$ (25,723)
29			
30 Totals	<u>\$ 1,692,421</u>	<u>\$ 1,606,964</u>	<u>\$ (85,457)</u>

Butler Community College
Activity Fee Supported Athletic Scholarships
For the Year Ended June 30, 2024
Presented August 13, 2024

	<u>FY 2023/24</u>	<u>FY 2024/25</u>	Increase
	Unaudited	Estimate	(Decrease)
1 Athletic Management Scholarship	11,312	10,441	(871)
2 Athletic Scholarship Books	48,790	60,924	12,134
3 Athletic Trainer Scholarship	9,442	18,919	9,477
4 Baseball Scholarship	142,611	108,828	(33,783)
5 Football Scholarship	535,999	530,371	(5,628)
6 In State Portion of Out of State Scholarships	264,960	303,747	38,787
7 Men's Basketball Scholarship	128,873	100,373	(28,500)
8 Men's Cross Country	15,645	19,348	3,703
9 Men's Track Scholarship	89,885	95,871	5,986
10 Softball Scholarship	97,417	63,252	(34,165)
11 Spirit Squad Scholarship	38,955	37,592	(1,363)
12 Volleyball Scholarship	77,041	64,166	(12,875)
13 Women's Basketball Scholarship	112,527	109,551	(2,976)
14 Women's Cross Country	17,434	17,541	107
15 Women's Soccer Scholarship	66,627	72,471	5,844
16 Women's Track Scholarship	68,908	65,138	(3,770)
17			
18 Totals	<u>\$ 1,726,426</u>	<u>\$ 1,678,533</u>	<u>\$ (47,893)</u>

Butler County Community College
 Reconciliation of Legal Budget Expenditures and Operating Budget Expenditures
 Presented August 13, 2024

Funds:	Unaudited Expenditures FY 2024	Difference	Operating Budget FY 2024	Difference	Operating Budget FY 2025	Difference	Legal Budget FY 2025
General Fund:							
Operating	39,968,677	1,982,606	41,951,283	313,054	42,264,337	4,226,434	46,490,771
Transfer to PTE fund	4,400,000	(4,400,000)	0	0	0	4,000,000	4,000,000
Designated Accounts	965,861	(965,861)	0	0	0	1,500,000	1,900,000
Capital Projects	540,438	(540,438)	0	0	0	600,000	1,100,000
Strategic Inovation	943,158	(943,158)	0	0	0	700,000	1,000,000
Technology Fund	291,476	(291,476)	0	0	0	1,400,000	1,400,000
Program Devel	34,054	(34,054)	0	0	0	300,000	300,000
State Apprenticeships	1,411,763	(1,411,763)	0	0	0	1,400,000	1,400,000
State Stdnt Success	0	0	0	0	0	1,700,000	1,700,000
Facilities Fund	326,734	(326,734)	0	0	0	800,000	800,000
State Capital Outlay	0	0	0	0	0	1,700,000	1,700,000
State Workforce Dev	0	0	0	0	0	1,411,763	1,411,763
State Cyber Security	0	0	0	0	0	250,000	250,000
Fleet leasing	25,647	(25,646)	1	0	1	250,000	250,001
Ins deductible reserve	5,600	(5,600)	0	0	0	450,000	450,000
Deferred Maintenance	1,750,110	(1,750,110)	0	0	0	1,500,000	1,500,000
Total General	<u>50,663,518</u>	<u>(8,712,234)</u>	<u>41,951,284</u>	<u>313,054</u>	<u>42,264,338</u>	<u>22,188,197</u>	<u>65,652,535</u>
PTE Operating	15,057,565	746,915	15,804,480	117,939	15,922,419	1,592,242	17,514,661
PTE Designated	488,586	(488,586)	0	0	0	1,000,000	1,000,000
Total PTE	<u>15,546,151</u>	<u>258,329</u>	<u>15,804,480</u>	<u>117,939</u>	<u>15,922,419</u>	<u>2,592,242</u>	<u>18,514,661</u>
Adult Basic Ed	484,916	(484,916)	0	0	0	700,000	700,000
Adult Supp	348,604	(348,604)	0	0	0	1,000,000	1,000,000
Campus Life Funds	4,519,107	(4,519,107)	0	0	0	7,500,000	7,500,000
Capital Outlay	0	0	0	0	0	450,000	450,000
Motorcycle Training	5,440	(5,440)	0	0	0	20,000	20,000
Total Other	<u>5,358,067</u>	<u>(5,358,067)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,670,000</u>	<u>9,670,000</u>
Grand Total	<u>71,567,736</u>	<u>(13,811,972)</u>	<u>57,755,764</u>	<u>430,993</u>	<u>58,186,757</u>	<u>34,450,439</u>	<u>93,837,195</u>

Reconciliation of Unaudited Expenditures to YE 2024 Budget Summary of Operating Funds

General Fund Operating	\$39,968,677	1,982,606	\$41,951,283	313,054	42,264,337
PTE Operating	15,057,565	746,915	15,804,480	117,939	15,922,419
Totals	<u>55,026,242</u>	<u>2,729,521</u>	<u>57,755,763</u>	<u>430,993</u>	<u>58,186,756</u>

**Butler Community College
Analysis of Debt Service
Presented August 13, 2024**

Description of Debt	Year Purchased	Final Payment Year	Interest Rate	FY 2025 Debt Service Payments	Outstanding Balance June 30, 2024
Cummins Hall/Energy Cons COPs	2021	2028	2.0%	785,600	3,640,000
Fire Science Training Facility	2013	2033	2.8%	120,763	911,186
5000 Building Remodel	2019	2039	2.9%	555,756	6,625,000
Total Annual Debt Service				<u>\$1,462,119</u>	<u>\$11,176,186</u>

Anticipated Unrestricted Fund Revenues for FY 2024 \$54,826,966
 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%.

