



Butler
Community College

2023/2024 Administrative Budget
Update

Presented to the Board of Trustees
November 27, 2023

Compiled by:

Kerry Potter, Candice Sullivan, Jennifer Kirkhart & Kent Williams





Butler Community College

Operating Fund Budget Update
FY2024

Presented November 27, 2023

Prepared by

Kerry Potter, Jennifer Kirkhart, Candice Sullivan, Kent Williams



Butler Community College
Notes to the Operating Fund Budget Update
November 27, 2023

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 15%.

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	FY2020	FY2021	FY2022	FY2023	FY2024
In-State In-District	30,305	27,412	26,577	27,110	28,029
In-State Out-Dist	110,363	101,617	97,404	92,267	86,628
Out-State	10,121	9,056	9,118	8,752	9,100
International	3,970	3,124	3,035	4,048	4,289
Total	154,759	141,209	136,134	132,176	128,046
Increase (Decrease) %	-5.7%	-8.8%	-3.6%	-2.9%	-3.1%

2. Local Taxes

	FY2020	FY2021	FY2022	FY2023	FY2024
Valuation (millions)	\$774.2	\$800.8	\$847.1	\$933.1	\$1,025.6
Valuation incr (decr) %	4.6%	3.4%	5.8%	10.1%	9.9%
Mill Levy General Fund	17.409	16.144	15.262	13.855	12.606
Mill Levy Capital Outlay	1.927	1.863	0.000	0.000	0.000
Total Mill Levy	19.336	18.007	15.262	13.855	12.606
Mill Levy incr (decr) %	-3.6%	-6.9%	-15.2%	-9.2%	-9.0%
Tax Levied General Fund	\$13,478,192	\$12,928,138	\$12,928,138	\$12,928,138	\$12,928,138
Tax Levied Capital Outlay	\$1,491,937	\$1,491,937	\$0	\$0	\$0
Tax Levied Total	\$14,970,129	\$14,420,075	\$12,928,138	\$12,928,138	\$12,928,138
Tax Levied inc (decr) %		-3.7%	-10.3%	0.0%	0.0%

4. Compensation

	FY2020	FY2021	FY2022	FY2023	FY2024
Salary increase	2.5%	0.0%	5.0%	5.0%	6.0%
Health insurance increase	0.0%	6.0%	0.0%	0.0%	20.3%

Butler Community College
Operating Fund Budget Update - FY 2024 Summary
November 27, 2023

FY2024			
	FY2024 Approved 8/8/23 BOT	Increase (Decrease)	FY2024 Updated 11/27/23 BOT
1 Operating Revenues	<u>\$53,285,668</u>	<u>\$371,168</u>	<u>\$53,656,836</u>
2			
3 Expenditure Budget	58,160,915	533,973	58,694,888
4 Unspent Budget Estimate @ 5%	<u>2,908,046</u>	<u>0</u>	<u>2,908,046</u>
5 Net Expenditures	<u>55,252,869</u>	<u>533,973</u>	<u>55,786,842</u>
6			
7 Revenues Over (Under) Expenditures	<u>(1,967,201)</u>	<u>(162,805)</u>	<u>(2,130,006)</u>
8			
9 Beginning Unencumbered Cash	<u>10,622,526</u>	<u>(74,770)</u>	<u>10,547,756</u>
10 Ending Unencumbered Cash	<u>\$8,655,325</u>	<u>(\$237,575)</u>	<u>\$8,417,750</u>
11			
12 Recommended target 10.5% of expenditures	\$6,106,896		
13 Unencumbered cash over (under) target	\$2,548,429		
14			
15 Recommended target 15% of expenditures			\$8,804,233
16 Unencumbered cash over (under) target			\$386,483

Butler Community College
Estimated Operating Fund Revenue Summary FY 2024
November 27, 2023

	<u>FY2024</u>		
	FY2024 Revenues 8/8/23 BOT	Increase (Decrease)	FY2024 Revenues 11/27/23 BOT
1 In District Tuition	\$1,962,363	\$97,923	\$2,060,286
2 Out District Tuition	9,172,163	(132,193)	9,039,970
3 Out-State Tuition	1,449,182	36,590	1,485,772
4 International Tuition	565,075	136,351	\$701,426
5 Technology Fee	2,564,709	(27,557)	2,537,152
6 Scholarship Fee	3,230,172	3,555	3,233,727
7 Other Fees	<u>216,262</u>	<u>127</u>	<u>216,389</u>
8 Total Student Sources	<u>19,159,927</u>	<u>114,795</u>	<u>19,274,722</u>
9 Tuition Waivers	(1,046,092)	(16,100)	(1,062,192)
10 Student Sources Net of Waivers	<u>18,113,836</u>	<u>98,694</u>	<u>18,212,530</u>
11 State Operating Grant	19,007,687	0	19,007,687
12 Excel in CTE	<u>720,000</u>	<u>32,474</u>	<u>752,474</u>
13 Total State Sources	<u>19,727,687</u>	<u>32,474</u>	<u>19,760,161</u>
14 Current Ad Valorem Tax	12,181,141	0	12,181,141
15 Tax-in-Process	344,996	0	344,996
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>	<u>0</u>	<u>51,778</u>
19 Total Local Sources	<u>14,250,037</u>	<u>0</u>	<u>14,250,037</u>
20 Reimbursements	38,602	(5,000)	33,602
21 Other Income	<u>1,073,373</u>	<u>245,000</u>	<u>1,318,373</u>
22 Total Other Revenue	<u>1,111,975</u>	<u>240,000</u>	<u>1,351,975</u>
23 Transfers	<u>82,134</u>	<u>0</u>	<u>82,134</u>
24			
25 Total Revenues	<u>\$53,285,668</u>	<u>\$371,168</u>	<u>\$53,656,836</u>

Butler Community Collège
Operating Fund FY 2024 Updated Expenditure Budget
November 27, 2023

FY2024	
<u>FY2024 Budget Adds and Deducts for Fall Update</u>	
New PT Academic Success Tutor BOA	\$29,803
Budget Correct - IR decrease entered twice	38,082
New Coordinator Prison Education Program	65,400
Add Temp FT Instructor - Culinary Arts	23,500
Adjust estimate for Foundation salary reimbursement	(21,181)
Adjust estimate for Employee benefits	(10,000)
Add Baseball travel - no home games (one-time)	4,000
Add Volleyball travel - BCC bus not available (one-time)	5,680
NJCAA/KJCCC dues increase	4,444
KJCCC officials pay increase	2,000
Add one CDL license for Athletics	5,550
Add one CDL license for Facilities Management	5,550
IT Network Services Technician	61,146
Energy costs - utilities and fuel - updated estimate	300,000
Facilities Mgt - add utility and equipment maintenance for Culinary	20,000
Scholarship expense estimate - no change at this time	0
Part-time/overload instructional salaries - no change at this time	0
Total Fall update changes	<u>533,974</u>
FY2024 Expenditure Budget - Approved 8/8/23	<u>58,160,914</u>
Total Expenditure Budget 11/27/2023	<u>\$58,694,888</u>

Butler Community College

Supplemental Information Update

Presented to the Board of Trustees
November 27, 2023

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

**Butler Community College
Supplemental Budget Information
Presented November 27, 2023**

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Butler Community College
General Designated Accountss
Revenues, Expenditures, and Balances - FY 2024
Presented November 27, 2023

		7/1/23			10/31/23	
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>	
1	777	HEERF Indirect Fund (page S-2)	614,878	0	227,346	387,532
2	380	Butler Radio	22,700	(0)	1,284	21,415
3	387	Butler Television	29,671	5,248	2,593	32,326
4	407	Software Development Fees	29,120	0	0	29,120
5	412	Art Project/Ceramics Fee Account	15,675	3,225	0	18,900
6	414	Instrumental Music Fee Account	511	560	0	1,071
7	415	Vocal Music Fee Account	16,856	1,510	0	18,366
8	416	Athletic Conditioning Fee Account	51,417	2,695	0	54,112
9	417	PE Conditioning Fee Account	10,081	0	0	10,081
10	426	Fitness/Wellness Fee	4,008	0	0	4,008
11	427	Education Course Fees	8,820	1,295	0	10,115
12	509	Indirect Charges	91,280	2,705	25,000	68,985
13	590	Garnishment Fee Account	7,219	126	0	7,345
14	719	Workroom	229,647	491	0	230,138
15	760	KCCLI - CC Leadership Institute	968	13,600	2,684	11,884
16	770	Science Lab Fees	161,972	32,680	14,793	179,859
17	771	Biology Dept Royalties	16,430	0	853	15,577
18	793	Academic Testing Non-Butler Student	25,155	395	0	25,550
19	814	Safety and Security	10,025	12	0	10,036
20	820	V A Activities	30,490	0	1,305	29,184
21	828	ACT Test Preparation	3,697	0	0	3,697
22	830	Presidents Project Car	49,149	0	0	49,149
23	831	Admissions Designated	526	0	0	526
24	840	Grizzly Magazine	36,239	(1)	1,895	34,343
25	841	Cap & Gown	67,146	8,108	0	75,255
26	846	Lantern	48,359	(2)	3,485	44,872
27	850	Library	15,060	159	597	14,624
28	864	Transcript Fee Account	22,255	19,037	14,509	26,784
29	870	ABE Student Fees Account	0	359	615	(256)
30	924	ABE Project Account	57,065	37,340	10,731	83,674
31	965	Student Health Center	110,422	41,809	41,194	111,037
32	988	Placement Testing	82,433	4,224	0	86,656
33	996	Disciplinary Housing Fines	10,193	1,150	2,211	9,132
34						
35		Total General Designated Accounts	<u>\$ 1,879,467</u>	<u>176,724</u>	<u>351,097</u>	<u>\$ 1,705,097</u>

Butler Community College
HEERF Indirect Designated Fund - FY 2024 Estimate
Presented November 27, 2023

	<u>FY 2024</u> Aug 8 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> Nov 27 <u>Estimate</u>
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			
10 Prepaid IT contracts and Software	240,104.00	0	240,104.00
11 Microsoft Licenses-For Teams Upgrade Year 3	140,928.00	0	140,928.00
12 Adobe Year 3	<u>227,346.00</u>	<u>0</u>	<u>227,346.00</u>
13 Total Use of Funds	608,378	0	608,378
14			
15 Revenues over expenditures	(608,378)	0	(608,378)
16 Beginning unencumbered cash	<u>614,878</u>	<u>0</u>	<u>614,878</u>
17			
18 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 November 27th, 2023

		7/1/23			10/31/23
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1	214 Interactive Design	0	4,200	0	4,200
2	400 Fire Supply Fee Account	35,204	15,265	6,643	43,826
3	402 Auto Technology Fee Account	9,007	1,050	0	10,057
4	403 Engineering Technology Fee Account	20,691	3,950	0	24,641
5	404 Cyber Sec/ Internetworking Man Fees	109,805	79,110	74,458	114,457
6	405 Hospitality Management Fee Account	17,479	45,722	78,321	-15,120
7	406 Manufacturing Technology Fee	14,657	0	0	14,657
8	407 Software Development Fees	75	26,175	0	26,250
9	408 Academy Fee	21,650	2,940	0	24,590
10	409 Welding Fee Account	72,846	15,300	-319	88,465
11	410 EMT Fee Account	16,551	3,850	7,222	13,179
12	411 Business Student Fee	18,118	5,610	7,744	15,984
13	413 Interactive Design Fees	0	9,600	12,377	-2,777
14	418 Allied Health State Test Fee	21,773	2,006	1,245	22,534
15	421 Nursing Digital Resource Fee	84	69,600	0	69,684
16	422 KAPLAN Program Nursing	0	45,820	0	45,820
17	424 Allied Health Course Fee	36,931	890	621	37,200
18	429 Diesel Technology Fees	971	1,100	2,100	-30
19	430 Agriculture Course Fee	747	315	0	1,062
20	483 NREMT Exam Site	14,040	3,975	4,100	13,915
21	521 CPR Cards	-1,715	7,133	20,000	-14,582
22	791 Nurse Entrance Testing Fees	24,023	7,540	16,920	14,643
23	856 Nursing Senior Fee	12,017	9,200	0	21,217
24	875 Diesel Tech Repairs	-1,123	0	1,962	-3,084
25	876 Auto Mechanics	8,476	337	0	8,814
26	877 Auto Body	325	0	0	325
27	879 Construction Technology Fees	26,026	12,225	20,000	18,251
28					
29	Total PTE Designated (S-3)	<u>\$ 478,658</u>	<u>\$ 372,914</u>	<u>\$ 253,394</u>	<u>\$ 598,178</u>

Butler Community College
Academic Program Development Designated Reserve - FY 2024 Estimate
Presented November 27, 2023

	<u>FY 2024</u> <u>Aug 8</u> <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> <u>Nov 27</u> <u>Estimate</u>
Insitutional Development Reserve			
1 Revenues			
2 Transfer from operating fund	<u>\$40,000</u>	<u>\$0</u>	<u>\$40,000</u>
3 Expenditures			
4 Development Expenditures	0	0	0
5 Equipment and Computers	40,000	0	40,000
6 Marketing - Direct Enroll	50,000	(50,000)	0
7 IR Student Data Dashboard	25,000	(25,000)	0
8 OER next phase	30,000	0	30,000
9 Diesel Tech equipment	16,000	(16,000)	0
10 400 Bldg Diesel Tech Exhaust System	0	76,106	76,106
11 Piano for Fine Arts	0	20,000	20,000
12 Simulation software upgrade for Nursing	<u>0</u>	<u>0</u>	<u>0</u>
13 Total Expenditures	<u>161,000</u>	<u>5,106</u>	<u>166,106</u>
14 Revenues over expenditures	(121,000)	(5,106)	(126,106)
15 Beginning unencumbered cash	<u>204,707</u>	<u>(0)</u>	<u>204,707</u>
16 Ending unencumbered cash	<u>\$83,707</u>	<u>(\$5,106)</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
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>\$83,707</u>	<u>(\$5,106)</u>	<u>\$78,601</u>

Butler Community College
Strategic Initiatives Designated Reserve - FY 2024 Estimate
Presented November 27, 2023

	<u>FY 2024</u> Aug 8 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> Nov 27 <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	0	0	0
5			
6 Expenditures			
7 Process improvement consulting and software*	0	0	0
8 Fine Arts Lighting	0	4,370	4,370
9 Campus Logic	271,266	0	271,266
10 Fine Arts Sound System	0	0	0
11 Commitment for Purchase of Redler Culinary Bld	<u>700,000</u>	<u>(4,840)</u>	<u>695,160</u>
12 Total	<u>971,266</u>	<u>(471)</u>	<u>970,796</u>
13			
14			
15 Revenues over expenditures	(971,266)	471	(970,796)
16 Beginning unencumbered cash	<u>1,845,990</u>	<u>(20,000)</u>	<u>1,825,990</u>
17			
18 Ending unencumbered cash	<u>\$874,724</u>	<u>(\$19,529)</u>	<u>\$855,195</u>

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

Butler Community College
Facilities Fund Designated Reserve - FY 2024 Estimate
Presented November 27, 2023

	<u>FY 2024</u> Aug 9 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> Nov 27 <u>Estimate</u>
1 Sources of Funds:			
2 Other Income- Prior Year Claims Cancelled	\$20,000	\$0	\$20,000
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>273,083</u>	<u>18,862</u>	<u>254,221</u>
8 Total Sources	<u>719,556</u>	<u>18,862</u>	<u>700,694</u>
9 Uses of Funds:			
10 Uses of Funds - projects below	<u>719,556</u>	<u>18,862</u>	<u>700,694</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>
14			

	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 - additional \$160,000	959	6	221,000
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		60,000
22	1500 Building Sewer Replacement	870	11	15,000
23	Stadium Deferred Maintenance (Accumulates with Transfer)		12	45,000
24	ARK Flash Assessment	800	13	19,630
25	900 Bldg Bathroom Remodel	979		1,171
26	1900 Bldg Replacement Sewage Ejector Pumps	857		14,719
27	700 Building Electrical Panel for Theatre			8,421
28	Various other Expenditures To Date			15,851
29	Contingency			<u>11,903</u>
30				
31				
32	Total			\$700,694

Butler Community College
Deferred Maintenance Designated Reserve - FY 2024 Estimate
Presented November 27, 2023

	<u>FY 2024</u>		<u>FY 2024</u>
	<u>Aug 9</u>		<u>Nov 27</u>
	<u>Estimate</u>	<u>Change</u>	<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	19,630	4,530	15,100
12 Simpson Projects	335,872	0	335,872
13 Culinary Bldg Cleaning Equipment	0	0	0
14 Various Projects (S-8)	<u>1,690,237</u>	<u>(130,011)</u>	<u>1,820,248</u>
15			
16 Total Expenditures	<u>2,045,739</u>	<u>(125,481)</u>	<u>2,171,220</u>
17			
18 Revenues over expenditures	(669,344)	125,481	(794,825)
19 Beginning unencumbered cash	<u>3,012,002</u>	<u>624,003</u>	<u>2,387,999</u>
20			
21 Ending unencumbered cash	<u>2,342,658</u>	<u>749,484</u>	<u>1,593,174</u>

Butler Community College
Deferred Maintenance/Major Facilities Projects - Spending Plan
November 27, 2023

Level 1 Deferred Maintenance Projects				
	FY2024	FY2025	FY2026	FY2027
BG Stadium HVAC Controls	25,000			
200 ADA Restroom Main Sewer Replacement	77,000			
Replacement 30 year old forklift-BOA	34,000			
Campus Restroom flush valves repl.	18,800			
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			
400 Bldg Diesel Tech Exhaust Hood	75,000			
300 Bldg Welding Shop Exhaust Hood	64,211			
5000 Bldg Northend Sink Replacement	6,500			
Redler Institute Heat Lamps and Doors	14,000			
Athletic's Hall of Fame Remodel	100,000			
2000 Bldg Basement Water Issues	40,000			
900 HVAC Upgrade	800,000			
2000 Bldg Rooftop HVAC Unit	80,000			
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>\$1,820,248</u>	<u>\$2,534,697</u>	<u>\$1,593,531</u>	<u>\$0</u>
Four-year total				<u>\$5,948,476</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 November 27, 2023

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

* FY24 spending plan will be considered by the Capital Project Team

Butler Community College
Technology Fund Designated Reserve - FY 2024 Estimate
Presented November 27, 2023

	<u>FY 2024</u> Aug 8 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> Nov 27 <u>Estimate</u>
1 Sources of Funds:			
2 Sprint Lease Renewal	\$0	\$0	\$0
3 Computer Recycle	10,000	0	10,000
4 Miscellaneous Revenue	0	54,000	54,000
5 State Cybersecurity Funds	250,000	0	250,000
6 Budgeted transfer from Operating Funds	75,000	0	75,000
7 Transfer unspent budget from Operating	<u>200,000</u>	<u>0</u>	<u>200,000</u>
8 Total	<u>535,000</u>	<u>54,000</u>	<u>589,000</u>
9			
10 Expenditures			
11 Various Expenditures and Computers	0	209,619	209,619
12 Spending plan (page S-11)	<u>714,000</u>	<u>36,000</u>	<u>750,000</u>
13 Total	<u>714,000</u>	<u>245,619</u>	<u>959,619</u>
14			
15 Revenues over expenditures	(179,000)	(191,619)	(370,619)
16 Beginning unencumbered cash	<u>1,820,125</u>	<u>230,946</u>	<u>2,051,071</u>
17			
18 Ending unencumbered cash	<u>\$1,641,125</u>	<u>\$39,327</u>	<u>\$1,680,452</u>

See following page for Technology Fund spending plan.

Technology Plan Spending Plan

Project	2024	2025	2026	2027	2028
IS Strategic Master Plan			\$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	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000
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	\$750,000	\$1,004,200	\$928,610	\$533,241	\$1,083,103

Project	2029	2030	
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	
ISP Expansion	\$15,000	\$15,000	
General Escalators (Est 5% avg)	\$107,208	\$112,568	
Total	\$518,208	\$1,473,568	
Grand Total			\$6,290,929

Butler Community College
Insurance Deductible Designated Reserve - FY 2024 Estimate
Presented November 27, 2023

	<u>FY 2024</u> Aug 8 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> Nov 27 <u>Estimate</u>
1 Revenues: Transfer from HEERF Indirect	\$0	\$0	\$0
2 Expenditures	<u>0</u>	<u>10,000</u>	<u>10,000</u>
3 Revenues over expenditures	0	(10,000)	(10,000)
4 Beginning unencumbered cash	<u>446,415</u>	<u>0</u>	<u>446,415</u>
5 Ending unencumbered cash	<u>\$446,415</u>	<u>(10,000)</u>	<u>\$436,415</u>

Butler Community College
Capital Outlay Fund -FY24 Estimate
Presented November 27, 2023

	<u>FY 2024</u> Aug 8 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> Nov 27 <u>Estimate</u>
1 Revenue -Taxes in Process, Mtr Veh, & Delinquent Taxes	\$0	\$4,457	\$4,457
2 Less Expenditures			
3 500 Bldg Audio	<u>110,988</u>	<u>0</u>	<u>110,988</u>
4 Total	<u>110,988</u>	<u>0</u>	<u>110,988</u>
5 Revenues over expenditures	(110,988.00)	4,457	(106,530.92)
6 Beginning Fund Balance	<u>\$439,511</u>	<u>0</u>	<u>\$439,511</u>
7 Ending Fund Balance	<u>\$328,523</u>	<u>4,457</u>	<u>\$332,980</u>

Potential Uses:

Dorm Access Controls
ClearPass
El Dorado Core Switch

Butler Community College
Campus Life Funds - FY 2024 Estimate
Presented November 27, 2023

FY 2024 - November 27, 2023 Budget Estimate					
	<u>Book</u> <u>Store</u>	<u>Food</u> <u>Service</u>	<u>Residence</u> <u>Hall</u>	<u>Student</u> <u>Union</u>	<u>Total</u>
Revenues	\$2,452,500	\$796,000	\$1,505,000	\$280,000	\$5,033,500
Expenditures	<u>2,305,079</u>	<u>784,300</u>	<u>1,483,635</u>	<u>318,850</u>	<u>4,891,864</u>
Rev over (under) exp	147,421	11,700	21,365	(38,850)	141,636
Intrafund transfer	(38,850)	0	0	38,850	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>\$4,097,496</u></u>	<u><u>\$11,700</u></u>	<u><u>\$643,500</u></u>	<u><u>\$0</u></u>	<u><u>\$4,752,696</u></u>

Butler Community College
Bookstore Fund - FY 2024 Estimate
Presented November 27, 2023

	<u>FY 2024</u> Aug 8 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> Nov 27 <u>Estimate</u>
1 <u>Revenues</u>			
2 Book Sales	\$2,200,000	\$0	\$2,200,000
3 Merchandise Sales	242,000	(14,000)	228,000
4 Other Income	<u>27,500</u>	<u>(3,000)</u>	<u>24,500</u>
5			
6 Total Revenues	<u>2,469,500</u>	<u>(17,000)</u>	<u>2,452,500</u>
7			
8 <u>Expenditures</u>			
9 Salaries & Benefits	468,929	0	468,929
10 Purchases - Books	1,600,000	0	1,600,000
11 Purchases - Merchandise	158,500	(11,500)	147,000
12 Operating & General	83,350	(8,550)	74,800
13 Utilities	3,850	500	4,350
14 Equipment & Facilities Projects	10,000	0	10,000
17			
18 Total Expenditures	<u>2,324,629</u>	<u>(19,550)</u>	<u>2,305,079</u>
19			
20 Revenue over Expenditures	144,871	2,550	147,421
21 Intrafund transfer - to Capital Reserve			
22 Intrafund transfer - to Student Union	(29,339)	(9,511)	(38,850)
23 Beginning Unencumbered Cash	<u>3,986,471</u>	<u>2,454</u>	<u>3,988,925</u>
24			
25 Ending Unencumbered Cash	<u>\$4,102,003</u>	<u>(\$4,507)</u>	<u>\$4,097,496</u>

Butler Community College
Food Service Fund - FY 2024 Estimate
Presented November 27, 2023

	<u>FY 2024</u> Aug 8 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> Nov 27 <u>Estimate</u>
1 <u>Revenues</u>			
2 Meal Contracts	\$720,000	\$30,000	\$750,000
3 Summer Camps	40,000	(15,635)	24,365
4 Rebates	6,000	0	6,000
5 Other Income	<u>15,635</u>	<u>0</u>	<u>15,635</u>
6 Total Revenue	<u>781,635</u>	<u>14,365</u>	<u>796,000</u>
7			
8 <u>Expenditures</u>			
9 Salaries & Benefits	1,000	0	1,000
10 Cost of Sales - Meal Contracts	692,500	0	692,500
11 Cost of Sales - Summer Camps	32,500	0	32,500
12 Operating & General	26,400	5,400	31,800
13 Utilities	7,000	500	7,500
14 Equipment & Facilities	<u>19,000</u>	<u>0</u>	<u>19,000</u>
15			
16 Total Expenditures	<u>778,400</u>	<u>5,900</u>	<u>784,300</u>
17			
18 Revenues over Expenditures	3,235	8,465	11,700
19 Intrafund transfer from Residence Hall	0	0	0
20 Beginning Unencumbered Cash	<u>0</u>	<u>0</u>	<u>0</u>
21			
22 Ending Unencumbered Cash	<u>\$3,235</u>	<u>\$8,465</u>	<u>\$11,700</u>

Butler Community College
Residence Hall Fund - FY 2024 Estimate
Presented November 27, 2023

	<u>FY 2024</u>		<u>FY 2024</u>
	<u>Aug 8</u>		<u>Nov 27</u>
1 <u>Revenues</u>	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
2 Residence Hall Contracts	\$1,470,000	\$0	\$1,470,000
3 Summer Camps	35,000	0	35,000
4 Other Income (application fees & commissions)	9,000	(9,000)	0
5 Total Revenues	<u>1,514,000</u>	<u>(9,000)</u>	<u>1,505,000</u>
6 <u>Expenditures</u>			
7 Salaries & Benefits	498,550	0	498,550
8 Operating & General	344,850	(16,965)	327,885
9 Utilities	177,300	5,000	182,300
10 Facilities Projects	202,700	(16,500)	186,200
11 Debt Service	288,700	0	288,700
12 Total Expenditures	<u>1,512,100</u>	<u>(28,465)</u>	<u>1,483,635</u>
13			
14 Revenue over Expenditures	1,900	19,465	21,365
15 Intrafund transfer to Food Service	0	0	0
16 Beginning Unencumbered Cash	<u>658,054</u>	<u>(35,919)</u>	<u>622,135</u>
17			
18 Ending Unencumbered Cash	<u>\$659,954</u>	<u>(\$16,454)</u>	<u>\$643,500</u>

<u>Project Summary - FY 2024 Estimates</u>	
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 Picnic Tables for Large Concrete Patio \$6,000/yr through FY24	<u>6,000</u>
33	
34	
35 Total planned projects FY 2024	<u>84,000</u>
36 Total Facilities Projects	<u>\$186,200</u>

Butler County Community College
Student Union Fund - FY 2024 Estimate
Presented November 27, 2023

	<u>FY 2024</u> Aug 8 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> Nov 27 <u>Estimate</u>
1 <u>Revenues</u>			
2 Student Fees	\$270,000	\$0	\$270,000
3 Other Income	<u>10,000</u>	<u>0</u>	<u>10,000</u>
4			
5 Total Revenues	<u>280,000</u>	<u>0</u>	<u>280,000</u>
6			
7 <u>Expenditures</u>			
8 Salaries & Benefits	174,423	0	174,423
9 Utilities	7,250	500	7,750
10 General Operating	2,900	0	2,900
11 Equipment & Facilities	8,777	0	8,777
12 Facilities-Remodeling/Renovation	6,000	0	6,000
13 Snack Bar Operations	110,000	9,000	119,000
14			
15 Total Expenditures	<u>309,350</u>	<u>9,500</u>	<u>318,850</u>
16			
17 Revenues over (under) Expenditures	(29,350)	(9,500)	(38,850)
18 Intrafund transfer - from Bookstore	29,339	9,511	38,850
19 Beginning Unencumbered Cash	<u>11</u>	<u>(11)</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 November 27, 2023

		FY 2024		FY 2024
		Aug 8		Nov 27
1	<u>Revenues</u>	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
2	Federal Grant	\$232,530	\$4,500	\$237,030
3	State Grant	81,537	0	81,537
4	Other Revenue	0	7,729	7,729
5	Transfer from Operating Funds	<u>160,000</u>	<u>0</u>	<u>160,000</u>
6	Total Revenues	<u>474,067</u>	<u>12,229</u>	<u>486,296</u>
7	<u>Expenditures</u>			
8	Personnel	339,152	96,576	435,728
9	Operating and General Expense	135,165	(84,597)	50,568
10	Total Expenditures	<u>474,317</u>	<u>11,979</u>	<u>486,296</u>
11	Revenues over expenditures	(250)	250	0
12	Beginning unencumbered cash	<u>\$250</u>	<u>(\$250)</u>	<u>\$0</u>
13	Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Butler Community College
Adult Supplemental Education Fund - FY 2024 Estimate
Career and Workforce Education (CWE)
Presented November 27, 2023

	<u>FY 2024</u> Aug 8 <u>Estimate</u>	<u>Change</u>	<u>FY 2024</u> Nov 27 <u>Estimate</u>
1 <u>Revenues</u>			
2 BETA Income	\$319,000	\$207,050	\$526,050
3 Grizzly Adventures Income	0	0	0
4 Transfer from Operating Funds	<u>45,764</u>	<u>0</u>	<u>45,764</u>
5			
6 Total Revenues	<u>364,764</u>	<u>207,050</u>	<u>571,814</u>
7			
8 <u>Expenditures</u>			
9 Personnel	119,760	0	119,760
10 Operating and General Expense	245,004	207,050	452,054
11 Equipment	0	0	0
12			
13			
14 Total Expenditures	<u>364,764</u>	<u>207,050</u>	<u>571,814</u>
15			
16 Revenues over expenditures	0	0	0
17 Beginning unencumbered cash	<u>0</u>	<u>0</u>	<u>0</u>
18			
19 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Butler Community College
Restricted Funds
Grant Awards - FY 2024
Presented November 27th, 2023**

	FY 2024
	<u>Awarded as of 10.31.23</u>
1 Federal Work Study	170,000.00
2 Federal SEOG FY24	200,380.00
3 Federal PELL FY23	15,077.00
4 Federal PELL FY24	4,921,503.00
5 William D Ford Direct Loans FY23	4,207.00
6 William D Ford Direct Loans FY24	3,656,464.00
7 Carl Perkins Program Improvement	228,449.00
8 Carl Perkins Corrections Grant	10,782.00
9 ARPA Grant	-
10 WSU NASA Subward	-
11 US DOE HEERF II CRRSSA INST (Carryover)	8,138.35
12 South Central Kansas Library System (Carryover)	8,404.61
13 South Central Kansas Library System	7,264.00
14 Nursing Initiative Grant (Carryover)	8,755.82
15 Nursing Initiative Grant	12,000.00
16 KS Department of Corrections	417,123.68
17 KS Department of Commerce (JIIST)	-
18 State Technology Equip Funds	24,794.01
19 KBOR Lumina Grant (Carryover)	1,000.00
20 KS Promise Scholarship	344,077.00
21 ARISE Grant	1,543.03
22	
23 Totals	<u>\$ 10,039,963</u>

**Butler Community College
Self Funded Health Insurance
Presented November 27, 2023**

Health Insurance Self Funded Restricted Account
Information for the Plan-Year October 1, 2022 to September 30, 2023

1	Net contributions less self-funded claims plus Butler Investment: October 1, 2022	\$1,230,408
2		
3	Sources: Net contributions (Note 1)	3,363,745
4		
5	Uses: Self funded-claims paid	<u>3,871,678</u>
6		
7	Net contributions less self-funded claims paid for the plan year	(507,933)
8		
9	Butler Investment (Note 2)	<u>500,000</u>
10		
11	Ending Unencumbered Cash Balance September 30, 2023	<u>\$1,222,475</u>
12		
13	Prepaid October BCBS Admin Invoice	<u>\$142,474</u>
14		
15	Net contributions less self-funded claims plus Butler Investment: September 30, 2023	<u>\$1,364,949</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

An additional \$500,000 was committed from the HEERF Indirect Designated
Reserve

Butler Community College
Agency Accounts - Presented November 27, 2023

		7/1/2023			10/31/2023
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1	370 Friends of the Arts	\$2,000	\$0	\$0	\$2,000
2	376 Great Plains Acceleration Confr	8,374	0	0	8,374
3	381 Grizzlybacker Funds	151,123	89,650	108,909	131,864
4	595 Diversity Kansas	0	0	0	0
5	596 The Cave	(30,553)	2,050	1,930	(30,433)
6	797 Black Student Association (BSA)	200	0	0	200
7	815 Butler Notables	0	450	0	450
8	818 EduCare Fundraiser	981	250	0	1,231
9	823 Campus for Crusades (CRU)	646	0	0	646
10	826 So Psyched	0	250	0	250
11	834 Flint Hills Classic - Livestock Jud	0	250	176	74
12	837 Butler Student Food Pantry	30,380	0	0	30,380
13	842 DECA	833	1,000	823.32	1,010
14	849 Future Business Leaders of America	4,083	0	0	4,083
15	855 Student Nurse Association	1,130	810	340	1,600
16	857 Music Club Instrumental	3,039	1,950	0	4,989
17	858 Music Club Vocal	8,821	0	0	8,821
18	866 English Dept Royalties	18,223	1,050	0	19,273
19	867 Student Government Association	6,891	0	0	6,891
20	868 Delta Psi Omega	30,852	(3)	34,664	(3,816)
21	869 A Cappella Choir	6,544	0	40	6,504
22	871 Op Staff Activities Fund	350	0	0	350
23	873 International Student Association	3,127	500	535	3,092
24	874 Art Club	1,758	850	103	2,504
25	878 Football Fundraiser	767	0	0	767
26	882 Life Enrichment Program	1	35,626	44,677	(9,050)
27	889 BEACIN Fund	4,898	0	474	4,424
28	890 Kids College	5,577	220	1,300	4,497
29	894 Cross County/Track Fundraising	0	4,395	6,116	(1,721)
30	895 BCC Assoc for Early Childhood Ed	797	0	0	797
31	897 America Reads	6	0	0	6
32	898 AKCCOP Workshop	201	0	0	201
33	905 Phi Theta Kappa	57,225	250	849	56,626
34	907 C.H.O.M.P.	1,195	1,059	25	2,230
35	908 CTE Workshops	13,974	0	0	13,974
36	914 Contemporary Music & Recording Club	250	0	0	250
37	915 National Assoc of Music Educators	1,240	0	0	1,240
38	925 Spirit Squad	16,048	0	0	16,048
39	926 Employment Career/Fair	2,187	0	0	2,187
40	934 HALO-Hispanic Am Leadership Orgn	830	0	33	797
41	935 KCSAA - KS Student Affair Admins	371	0	0	371
42	943 Butler-Care Team-Cancer Asst Fund	6,590	0	0	6,590
43	945 Accessibility Training	3,596	0	0	3,596
44	961 Men's Basketball Fundraiser	2,293	0	0	2,293
45	962 Library Coffee Shop	152	3,019	5,757	(2,586)
46	963 Butler Grizzly Ambassadors	1,190	0	0	1,190
47	964 Smorgaschords	1,240	0	0	1,240
48	967 Baseball Agency	48	204	0	252
49	976 Philosophy Club	692	250	0	942
50	977 Butler Gaming Association	346	0	0	346
51	978 Ctrl-Alt-Elite	250	0	0	250
52	979 Society of Women Engineers	394	0	0	394
53	982 Kids Football Camp	(601)	0	0	(601)
54	984 Radio/TV Club	746	0	0	746
55	987 Women's Basketball Fundraiser	1,801	0	0	1,801
56	991 Women's Soccer Fundraiser	21,761	9,387	2,682	28,466
57	992 Women's Softball Fundraiser	15,227	0	0	15,227
58	994 National Technical Honor Society	290	0	0	290
59	995 Volleyball Fundraiser	32,227	225	510	31,942
60	997 Athletic Training Fundraiser	(75)	0	0	(75)
61	Totals	<u>\$ 442,534</u>	<u>\$ 153,692</u>	<u>\$ 209,944</u>	<u>\$ 386,282</u>

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

Presented November 27, 2023

	<u>FY 2024</u>	<u>FY 2024</u>	<u>Increase</u>
	<u>Aug 8 Estimate</u>	<u>Nov 27 Estimate</u>	<u>(Decrease)</u>
Academic Scholarships	449,307	424,197	(25,110)
Activity Scholarships	587,455	710,445	122,990
Other Scholarships	<u>623,846</u>	<u>591,584</u>	<u>(32,262)</u>
Subtotal	\$ 1,660,608	\$ 1,726,226	\$ 65,618
Athletic Scholarships	<u>\$ 1,594,796</u>	<u>\$ 1,561,158</u>	<u>\$ (33,638)</u>
Total	<u>\$ 3,255,404</u>	<u>\$ 3,287,384</u>	<u>\$ 31,980</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>

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

Beginning Balance 7/1/2023	\$ 384,138
Activity Fee Revenue for Scholarships FY2024	\$ 3,220,357
Scholarship Expense for FY2024	<u>\$ 3,287,384</u>
Ending Balance 6/30/2024	<u>\$ 317,111</u>

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

Presented November 27, 2023

		<u>FY 2024</u>	<u>FY 2024</u>	<u>Increase</u>
	<u>Academic</u>	<u>Aug 8 Estimate</u>	<u>Nov 27 Estimate</u>	<u>(Decrease)</u>
1	Academic Excellence Scholarship	42,647	38,377	(4,270)
2	Access Scholarship	8,988	8,436	(552)
3	Deans Scholarship	76,027	60,515	(15,512)
4	Presidential Scholarship	219,227	217,035	(2,192)
5	Technical Scholarship	38,571	36,400	(2,171)
6	Val/Sal Scholarship	63,848	63,435	(413)
7	Total	\$ 449,307	\$ 424,197	(25,110)
8	<u>Activity</u>			
9	Lantern Scholarship	8,175	15,064	6,889
10	Grizzly Magazine Scholarship	14,229	2,420	(11,809)
11	Livestock Judging Scholarship	101,724	105,745	4,021
12	Instrumental Music Scholarship	131,695	167,205	35,510
13	Vocal Music Scholarship	208,073	257,065	48,992
14	Radio/TV Production Scholarship	21,718	22,481	763
15	Sports Media Scholarship	17,647	0	(17,647)
16	Student Government Scholarship	2,435	0	(2,435)
17	Theater Scholarship	48,347	69,477	21,130
18	Tec-e Scholarship	2,731	3,314	583
19	Video Scholarship	11,215	41,410	30,195
20	Visual Arts Scholarship	19,467	26,265	6,798
21	Total	\$ 587,455	\$ 710,445	\$ 122,990
22	<u>Other</u>			
23	Admissions MVP/Ambassador	7,479	0	(7,479)
24	Butler 2000	35,423	33,271	(2,152)
25	Latino Scholarship	1,144	4,868	3,724
26	Computer Lab	2,606	0	(2,606)
27	Dependents Scholarship (McConnell)	50,038	45,917	(4,121)
28	Recognition Scholarship	40,326	21,632	(18,694)
29	Tutor Ambassador	24,473	10,606	(13,867)
30	OER Book Scholarships	290,360	287,485	(2,875)
31	Summer +	171,997	187,804	15,807
32	Total	\$ 623,846	\$ 591,584	\$ (32,262)
33				
34	Totals	<u>\$ 1,660,608</u>	<u>\$ 1,726,226</u>	<u>\$ 65,618</u>

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

Presented November 27, 2023

	<u>FY 2024</u> <u>Aug 8 Estimate</u>	<u>FY 2024</u> <u>Nov 27 Estimate</u>	Increase <u>(Decrease)</u>
1 Athletic Management Scholarship	24,616	10,715	(13,901)
2 Athletic Scholarship Books	72,172	61,221	(10,951)
3 Athletic Trainer Scholarship	25,693	19,417	(6,276)
4 Baseball Scholarship	73,227	108,362	35,134
5 Football Scholarship	408,015	486,163	78,147
6 In State Portion of Out of State Scholarships	249,648	298,605	48,957
7 Men's Basketball Scholarship	109,948	83,514	(26,434)
8 Men's Cross Country	35,414	15,213	(20,201)
9 Men's Track Scholarship	102,776	89,088	(13,688)
10 Softball Scholarship	83,773	59,798	(23,975)
11 Spirit Squad Scholarship	41,980	39,285	(2,696)
12 Volleyball Scholarship	57,964	56,958	(1,007)
13 Women's Basketball Scholarship	106,639	100,257	(6,382)
14 Women's Cross Country	25,635	18,002	(7,633)
15 Women's Soccer Scholarship	91,578	65,471	(26,107)
16 Women's Track Scholarship	85,716	49,089	(36,627)
17			
18 Totals	<u>\$ 1,594,796</u>	<u>\$ 1,561,158</u>	<u>\$ (33,638)</u>

Butler Community College
Analysis of Debt Service
Presented November 27, 2023

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

\$53,656,836

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%.

