



Butler Community College

Operating Fund Budget
Preliminary FY2026 Budget Recommendation

Presented April 28, 2025

Prepared by

Kerry Potter, Jennifer Kirkhart, Candice Sullivan, Kent Williams



Butler Community College
Operating Fund Budget - Preliminary Recommendation - Contents
April 28, 2025

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Butler Community College
Notes to the Operating Fund Budget Preliminary Recommendation
November 25, 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	FY2022	FY2023	FY2024	FY2025	FY2026
In-State In-District	26,577	27,110	27,799	28,723	28,723
In-State Out-Dist	97,404	92,267	86,510	92,802	92,802
Out-State	9,118	8,752	9,333	8,463	8,463
International	3,035	4,048	4,732	5,759	5,759
Total	136,134	132,176	128,374	135,747	135,747
Increase (Decrease) %	-3.6%	-2.9%	-2.9%	5.7%	0.0%

3. Local Taxes

	FY2022	FY2023	FY2024	FY2025	FY2026
Valuation (millions)	\$847.1	\$933.1	\$1,039.2	\$1,085.8	\$1,140.1
Valuation incr (decr) %	5.8%	10.1%	11.4%	4.5%	5.0%
Mill Levy General Fund	15.262	13.855	12.268	13.268	13.268
Mill Levy incr (decr) %	-15.2%	-9.2%	-11.5%	8.2%	0.0%
Tax Levied Total	\$12,928,138	\$12,928,138	\$12,748,659	\$14,406,813	\$15,127,154
Tax Levied incr (decr) %	-10.3%	0.0%	-1.4%	13.0%	5.0%

4. Compensation

	FY2022	FY2023	FY2024	FY2025	FY2026
Salary increase	5.0%	5.0%	6.0%	3.0%	3.0%
Health insurance increase	0.0%	0.0%	20.3%	8.4%	0.0%

Butler Community College
Operating Budget Estimate - FY2025 Summary
April 28, 2025

FY2025			
	FY2025 11-25-24 Update	Incr (Decr)	FY2025 4-28-25 Update
1 Operating Revenues	<u>\$56,439,318</u>	<u>(\$153,536)</u>	<u>\$56,285,782</u>
2			
3 Expenditure Budget	59,296,532	(343,134)	58,953,398
4 Unspent Budget Estimate	<u>2,600,000</u>	<u>0</u>	<u>2,600,000</u>
5 Net Expenditures	<u>56,696,532</u>	<u>(343,134)</u>	<u>56,353,398</u>
6			
7 Revenues Over (Under) Expenditures	(257,214)	189,598	(67,616)
8			
9 Beginning Unencumbered Cash	<u>9,048,294</u>	<u>0</u>	<u>9,048,294</u>
10 Ending Unencumbered Cash	<u>\$8,791,080</u>	<u>\$189,598</u>	<u>\$8,980,678</u>
11			
12 10.5% of Expenditures	<u>\$6,226,136</u>	<u>(\$36,029)</u>	<u>\$6,190,107</u>
13 Unencumbered cash over (under) target	<u>\$2,564,944</u>	<u>\$225,627</u>	<u>\$2,790,571</u>

Butler Community College
Estimated Revenue Summary FY2025
April 28, 2025

	FY2025		
	FY2025 Revenues		FY2025 Revenues
	<u>11-25-24 Update</u>	<u>Change</u>	<u>4-28-25 Update</u>
1 In District Tuition	\$2,087,154	(\$35,699)	2,051,455
2 Out District Tuition	9,455,128	\$129,460	9,584,588
3 Out-State Tuition	1,341,488	(\$8,416)	1,333,072
4 International Tuition	798,759	\$131,727	930,486
5 Technology Fee	2,630,276	\$17,488	2,647,764
6 Scholarship Fee	3,346,417	(\$4,674)	3,341,743
7 Other Fees	<u>192,906</u>	\$22,017	<u>214,923</u>
8 Total Student Sources	<u>19,852,128</u>	<u>251,903</u>	<u>20,104,031</u>
9 Tuition Waivers	(1,006,031)	(191,782)	(1,197,813)
10 Net Student Sources	<u>18,846,097</u>	<u>60,121</u>	<u>18,906,218</u>
11 State Operating Grant	18,327,656	0	18,327,656
12 Excel in CTE	<u>814,658</u>	<u>0</u>	<u>814,658</u>
13 Total State Sources	<u>19,142,314</u>	<u>0</u>	<u>19,142,314</u>
14 Current Ad Valorem Tax	13,614,439	(144,069)	13,470,370
15 Tax-in-Process	509,946	(109,589)	400,357
16 Delinquent Tax	279,351	0	279,351
17 Motor Vehicle Tax	1,305,980	0	1,305,980
18 Other Local Taxes	53,651	<u>0</u>	<u>53,651</u>
19 Total Local Sources	<u>15,763,367</u>	<u>(253,657)</u>	<u>15,509,710</u>
20 Reimbursements	33,602	0	33,602
21 Other Income (1)	<u>1,571,804</u>	<u>40,000</u>	<u>1,611,804</u>
22 Total Other Revenue	<u>1,605,406</u>	<u>40,000</u>	<u>1,645,406</u>
23 Transfers	<u>1,082,134</u>	0	<u>1,082,134</u>
24			
25 Total Revenues	<u>\$56,439,318</u>	<u>(\$153,537)</u>	<u>\$56,285,782</u>

(1) Other Income: \$40,000 increase is for interest on CDs

Butler Community College
Budget Update
Operating Fund - FY2025 Expenditure Budget
April 28, 2025

1	FY2025 expenditure budget - 11/25/2024 BOT update	<u>\$59,296,532</u>
2		
3	Eliminate Custodial Technician position: 813-01	(31,200)
4	Reduction - Enrollment Coach 1 *	(74,366)
5	Reduction - Enrollment Coach 2 *	(74,366)
6	Reduction - Academic Success Coach *	(40,283)
7	Reduction - Motimatic *	(150,000)
8	Reduction - Redrock Software/Tutor Trak *	(3,499)
9	Eliminate Bowling Budget	(50,000)
10	Adjust PT/Overload Estimate	(100,000)
11	Adjust Employee Benefits Estimate	40,000
12	Adjust Debt Service	2,475
13	Adjust Scholarship estimate	<u>138,105</u>
14	Total adjustment to FY2025 expenditure budget	<u>(343,134)</u>
15		
16	Adjusted FY2025 expenditure budget	<u>\$58,953,398</u>

* These items are being funded for FY2025 and FY2026 from Student Success Funds.

Butler Community College
Preliminary Operating Budget Recommendation - FY2026 Summary
April 28, 2025

FY2026			
	FY2025 4/28/2025 Update	Incr (Decr)	FY2026 4/28/2025 Update
1 Operating Revenues	<u>\$56,285,782</u>	<u>\$113,283</u>	<u>\$56,399,064</u>
2			
3 Expenditure Budget	58,953,398	768,656	59,722,054
4 Unspent Budget Estimate	<u>2,600,000</u>	<u>(211,118)</u>	<u>2,388,882</u>
5 Net Expenditures	<u>56,353,398</u>	<u>979,774</u>	<u>57,333,172</u>
6			
7 Revenues Over (Under) Expenditures	(67,616)	(866,491)	(934,108)
8			
9 Beginning Unencumbered Cash	<u>9,048,294</u>	(67,616)	<u>8,980,678</u>
10 Ending Unencumbered Cash	<u>\$8,980,678</u>	<u>(\$934,108)</u>	<u>\$8,046,570</u>
11			
12 10.5% of Expenditures	<u>\$6,190,107</u>	<u>\$80,709</u>	<u>\$6,270,816</u>
13 Unencumbered cash over (under) target	<u>\$2,790,571</u>	<u>(\$1,014,817)</u>	<u>\$1,775,754</u>

Butler Community College
Estimated Revenue Summary FY2025
April 28, 2025

FY2026			
	FY2025 Revenues 4-28-25 Update	Change	FY2026 Revenues 4-28-25 Update
1 In District Tuition	\$2,051,455	\$138,099	2,189,554
2 Out District Tuition	9,584,588	\$337,802	9,922,390
3 Out-State Tuition	1,333,072	\$74,494	1,407,566
4 International Tuition	930,486	\$27,351	957,837
5 Technology Fee	2,647,764	\$212,023	2,859,787
6 Scholarship Fee	3,341,743	\$64,427	3,406,170
7 Other Fees	<u>214,923</u>	\$0	<u>214,923</u>
8 Total Student Sources	<u>20,104,031</u>	<u>854,196</u>	<u>20,958,227</u>
9 Tuition Waivers	(1,197,813)	(59,891)	(1,257,704)
10 Net Student Sources	<u>18,906,218</u>	<u>794,306</u>	<u>19,700,524</u>
11 State Operating Grant	18,327,656	(466,875)	17,860,781
12 Excel in CTE	<u>814,658</u>	<u>0</u>	814,658
13 Total State Sources	<u>19,142,314</u>	<u>(466,875)</u>	<u>18,675,439</u>
14 Current Ad Valorem Tax	13,470,370	597,883	14,068,253
15 Tax-in-Process	400,357	31,847	432,204
16 Delinquent Tax	279,351	(3,878)	275,473
17 Motor Vehicle Tax	1,305,980	0	1,305,980
18 Other Local Taxes	<u>53,651</u>	<u>0</u>	53,651
19 Total Local Sources	<u>15,509,710</u>	<u>625,852</u>	<u>16,135,562</u>
20 Reimbursements	33,602	0	33,602
21 Other Income (1)	<u>1,611,804</u>	<u>160,000</u>	<u>1,771,804</u>
22 Total Other Revenue	<u>1,645,406</u>	<u>160,000</u>	<u>1,805,406</u>
23 Transfers	<u>1,082,134</u>	<u>(1,000,000)</u>	<u>82,134</u>
24			
25 Total Revenues	<u>\$56,285,782</u>	<u>\$113,282</u>	<u>\$56,399,064</u>

(1) Other Income: \$160,000 increase is for convenience fee on credit card payments.

Butler Community College
Operating Fund FY2026 - Expenditure Budget - April 28, 2025

1	Adjusted FY2025 expenditure budget at 11/25/2024			<u>\$58,953,398</u>
2	Public Safety - eliminate one position	(56,000)		
3	Student Services non-payroll reductions	(16,000)		
4	Enroll Mgt- Eliminated Org 600 adj. advisors	(24,000)		
5	Enroll Mgt - eliminate Testing Supervisor	(70,000)		
6	Enroll Mgt - Testing supplies	(15,000)		
7	Accounting/AP allocation to Bookstore	(50,000)		
8	IT/Workroom leases to designated fund	(25,000)		
9	Accounting - Forvis PEA to in-house	(20,000)		
10	IR software	(37,000)		
11	HR student worker budget	(125,000)		
12	HR fees	(17,000)		
13	Marketing	(144,000)		
14	Instruction - eliminate Tutor Coordinator	(74,000)		
15	Instruction - eliminate Social Sci instructor	(100,000)		
16	Instruction - eliminate Science instructor	(78,000)		
17	Instruction - eliminate Math instructor	(75,000)		
18	Instruction - eliminate Math instructor	(92,000)		
19	Instruction - Add back English instructor	80,000		
20	Instruction - eliminate Dean position	(130,000)		
21	President's Office svcs & special projects	(5,000)		
22	Foundation scholarship support - one yr	(25,000)		
23	BOT services and special projects	<u>(12,000)</u>		
24	Adjust FY2026 scholarship estimate	123,990		
25	Software Escalators	50,000		
26	Aviso/Watermark	48,500		
27	Student Fraud Detection	30,000		
28	Annual Utility 3% increase	38,609		
29	Prop-Liability insurance	60,000		
30	Fleet vehicle increase	94,000		
31	Yorktown Road debt svc estimate	114,325		
32	Stadium maintenance	20,000		
33	Baseball and Softball maintennce	17,000		
34	Additional PT personnel FR/Redler	14,998		
35	Nursing - Winfield lab	20,600		
36	EDCF - establish non-payroll budget	15,000		
37	3.0% salary increase	987,942		
38	Payroll taxes	79,035		
39	.5% Equity/Market Increases	<u>164,657</u>		
40	Additions (subtractions) from prior year	<u>\$1,878,656</u>	<u>(\$1,110,000)</u>	768,656
41	FY2026 prelim exp bdgt recommendation			<u>\$59,722,054</u>

Butler Community College
Operating Fund Budget Estimate/Analysis for FY2025 - FY2027

April 28, 2025 - BOT

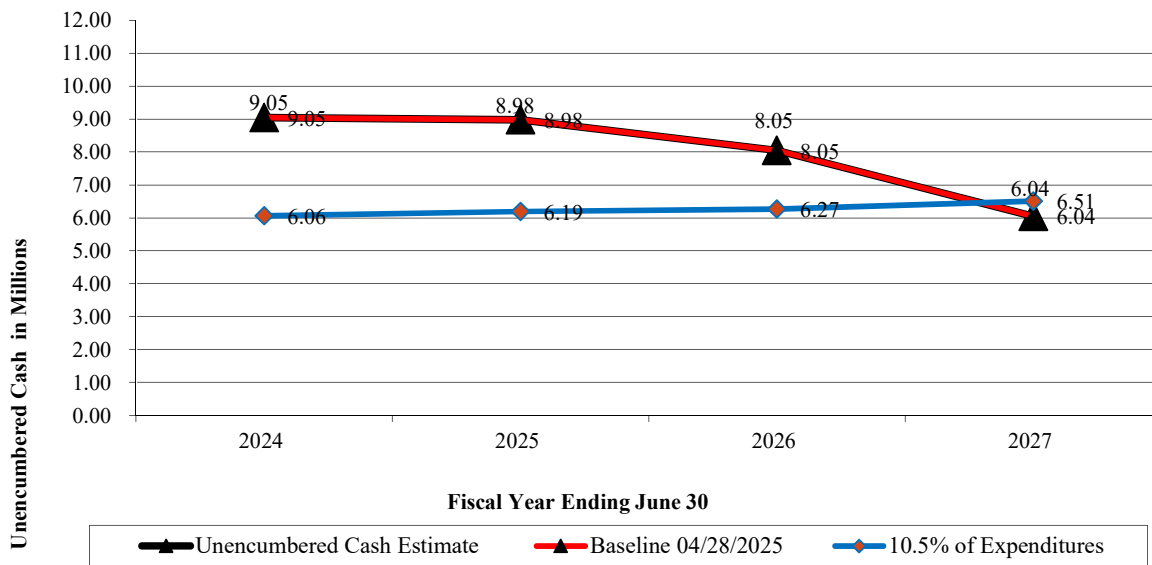
	FY2025	Increase (Decrease)	FY2026	Increase (Decrease)	FY2027
REVENUES:					
1 Net tuition and fees	18,906,218	794,305	19,700,523	394,010	20,094,534
2 State sources	19,142,314	(466,875)	18,675,439	0	18,675,439
3 Local sources	15,509,710	625,852	16,135,562	716,076	16,851,638
4 Other revenue	1,645,406	160,000	1,805,406		1,805,406
5 Transfers in	<u>1,082,134</u>	<u>(1,000,000)</u>	<u>82,134</u>	<u>0</u>	<u>82,134</u>
6 Total Revenues	<u>56,285,782</u>	<u>113,282</u>	<u>56,399,064</u>	<u>1,110,086</u>	<u>57,509,150</u>
EXPENDITURES					
8 Payroll	42,313,231	452,632	42,765,863	2,016,933	44,782,795
9 Debt service	1,171,619	114,325	1,285,944	0	1,285,944
10 Scholarships	3,545,207	0	3,644,197	97,884	3,742,081
11 Transfers out	818,037	0	818,037	0	818,037
12 Other expenditures	<u>11,105,304</u>	<u>0</u>	<u>11,208,013</u>	<u>153,499</u>	<u>11,361,512</u>
13 Expenditure budget	58,953,398	566,957	59,722,054	2,421,814	61,990,370
14 Unspent budget estimate	<u>2,600,000</u>	<u>(211,118)</u>	<u>2,388,882</u>	<u>90,733</u>	<u>2,479,615</u>
15 Total exp with unspent est	<u>56,353,398</u>	<u>778,075</u>	<u>57,333,172</u>	<u>2,331,082</u>	<u>59,510,755</u>
16 BALANCES			0		
17 Rev. over (under) exp	(67,616)	(664,792)	(934,108)	(1,220,995)	(2,001,605)
18 Unencumb cash - beg. bal.	<u>9,048,294</u>	(67,616)	8,980,678	(732,409)	8,046,569
19 Unencumb cash - end. bal.	<u>8,980,678</u>	<u>(732,409)</u>	<u>8,046,569</u>	<u>(1,953,404)</u>	<u>6,044,965</u>
20					
21 End balance % of exp bgt	15.2%		13.5%		9.8%
22 10.5% of expenditures	6,190,107		6,270,816		6,508,989
23 End bal. Over 10.5% of exp.	2,790,571		1,775,754		(464,024)

Butler Community College - 3-Year Budget Model for the Operating Funds - Key Assumptions

BOT Work Session - April 28, 2025

		2025	2026	2027
	Revenue Assumptions	<u>Assumptions</u>	<u>Assumptions</u>	<u>Assumptions</u>
1	Incr (decr) % estimate - Student Revenue	3.0%	4.2%	2.0%
2	Incr (decr) % estimate - State Revenue	-3.1%	-2.4%	0.0%
3	Valuation increase (decrease)	4.5%	5.0%	5.0%
4	Mill levy incr (decr)	1.00	0.00	0.00
5	Incr (Decr) Transfers- In		(1,000,000)	0
6	Incr (Decr) Other Revenue		160,000	0
7	Expenditure Assumptions			
8	Salary increase %	3%	3.0%	3.0%
9	Equity increase %	50%	0.5%	0.5%
10	Other salary changes	(185,090)	0	0
11	Health insurance increase %	8.4%	0.0%	10.0%
12	One-year reduction St Success - personnel			189,015
13	One-year reduction St Success - non-personnel			153,499
14	Unspent budget %		4.0%	4.0%

Butler Community College
Unencumbered Cash Compared to 10.5% Target
April 28, 2025
With 5% valuation increase



Butler Community College

Supplemental Information Update

Presented to the Board of Trustees
April 28, 2025

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

**Butler Community College
Supplemental Budget Information
Presented April 28, 2025**

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Butler Community College
General Designated Accountss
Revenues, Expenditures, and Balances - FY 2025
Presented April 28, 2025

			7/1/24			3/31/25
			<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1	777	HEERF Indirect Fund (page S-2)	\$188,011	\$0	\$17,073	\$170,939
2	380	Butler Radio	20,888	8,000	6,288	22,600
3	383	Student Sports Media	0	6,000	0	6,000
4	387	Arktos Moving Images	36,573	10,217	6,558	40,233
5	407	Software Development Fees	29,120	0	0	29,120
6	412	Art Project/Ceramics Fee Account	17,929	5,475	19,141	4,263
7	414	Instrumental Music Fee Account	1,071	1,477	0	2,547
8	415	Vocal Music Fee Account	8,385	2,797	0	11,182
9	416	Athletic Conditioning Fee Account	55,164	4,576	(543)	60,283
10	417	PE Conditioning Fee Account	10,081	0	3,927	6,154
11	420	EDCF Supply Fees	125	750	340	535
12	426	Fitness/Wellness Fee	587	112	0	699
13	427	Education Course Fees	11,117	1,680	2,847	9,950
14	509	Indirect Charges	83,416	7,110	0	90,526
15	511	First Gen Task Force	0	5,000	1,979	3,022
16	590	Garnishment Fee Account	7,562	293	0	7,856
17	719	Workroom	230,285	28,688	22,130	236,843
18	760	KCCLI - CC Leadership Institute	5,384	41,000	16,816	29,569
19	770	Science Lab Fees	180,725	48,820	23,226	206,319
20	771	Biology Dept Royalties	13,345	0	0	13,345
21	793	Academic Testing Non-Butler Student	25,995	285	0	26,280
22	814	Safety and Security	11,467	0	0	11,467
23	820	VA Activities	31,441	3,312	892	33,861
24	828	ACT Test Preparation	3,697	0	0	3,697
25	831	Admissions Designated	526	0	0	526
26	840	Grizzly Magazine	34,806	7,999	2,765	40,041
27	841	Cap & Gown	51,732	14,358	1,757	64,332
28	846	Lantern Newspaper	25,971	7,999	3,370	30,600
29	850	Library	13,303	8,693	922	21,074
30	864	Transcript Fee Account	14,443	47,392	35,117	26,718
31	870	ABE Student Fees Account	0	7,265	3,611	3,654
32	924	ABE Project Account	57,059	31,241	26,085	62,215
33	965	Student Health Center	85,326	75,058	106,610	53,774
34	988	Placement Testing	87,963	13,024	0	100,986
35	996	Disciplinary Housing Fines	<u>12,502</u>	<u>4,344</u>	<u>2,700</u>	<u>14,146</u>
36						
37		Total General Designated Accounts	<u>\$1,355,999</u>	<u>\$392,964</u>	<u>\$303,610</u>	<u>\$1,445,354</u>

Butler Community College
HEERF Indirect Designated Fund - FY 2025 Estimate
Presented April 28, 2025

	<u>FY 2025</u> Nov 25 <u>Estimate</u>	<u>Change</u>	<u>FY 2025</u> Apr 28 <u>Estimate</u>
1 Sources			
2 Transfer from Insurance Deductible fund	\$0	\$0	\$0
3 HEERF III - indirect costs	<u>0</u>	<u>0</u>	<u>0</u>
4 Total Sources	<u>0</u>	<u>0</u>	<u>0</u>
5			
6 Use of Funds			
7 Prepaid IT contracts and Software	17,073	0	17,073
8 To Be Determined	153,866	17,072	170,938
9 Total Use of Funds	170,939	17,072	188,011
10			
11 Revenues over expenditures	(170,939)	(17,072)	(188,011)
12 Beginning unencumbered cash	<u>188,011</u>	<u>0</u>	<u>188,011</u>
13			
14 Ending unencumbered cash	<u>\$17,072</u>	<u>(\$17,072)</u>	<u>\$0</u>

Butler Community College
PTE Designated Accounts
Revenues, Expenditures, and Balances - FY 2025
Presented Apr 28, 2025

		7/1/24			3/31/25
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1	400 Fire Supply Fee Account	\$47,051	\$25,000	\$12,375	\$59,676
2	402 Auto Technology Fee Account	10,687	5,355	10,175	5,868
3	403 Engineering Technology Fee Account	26,991	8,200	0	35,191
4	404 Cyber Sec/Internetworking Man Fees	132,923	139,527	82,770	189,680
5	405 Hospitality Management Fee Account	118	48,463	91,161	(42,580)
6	406 Manufacturing Technology Fee	14,657	0	0	14,657
7	407 Software Development Fees	26,326	11,625	0	37,951
8	408 Academy Fee	24,710	6,060	8,658	22,112
9	409 Welding Fee Account	83,947	20,271	11,799	92,419
10	410 EMT Fee Account	20,636	18,254	19,014	19,875
11	411 Business Student Fee	15,984	2,090	3,990	14,084
12	413 Interactive Design Fees	31,171	49,370	50,631	29,910
13	418 Allied Health State Test Fee	21,020	4,540	6,841	19,007
14	421 Nursing Digital Resource Fee	56,302	160,632	91,292	125,642
15	422 KAPLAN Program Nursing	0	77,720	41,236	36,484
16	424 Allied Health Course Fee	38,720	2,480	0	41,200
17	429 Diesel Technology Fees	1,291	5,495	2,155	4,630
18	430 Agriculture Course Fee	2,007	735	0	2,742
19	483 NREMT Exam Site	14,590	16,475	4,150	26,915
20	521 CPR Cards	0	8,242	20,000	(11,758)
21	791 Nurse Entrance Testing Fees	23,321	10,575	10,290	23,606
22	856 Nursing Senior Fee	11,100	11,040	6,040	16,100
23	875 Diesel Tech Repairs	(2,005)	990	2,596	(3,610)
24	876 Auto Mechanics	9,439	9,270	1,827	16,882
25	877 Auto Body	2,841	0	2,841	0
26	879 Construction Technology Fees	14,716	26,119	190	40,646
27	975 Hospitality Management Events	<u>0</u>	<u>5,959</u>	<u>5,922</u>	<u>37</u>
28					
29	Total PTE Designated	<u>\$628,544</u>	<u>\$674,487</u>	<u>\$485,952</u>	<u>\$817,366</u>

Butler Community College
Academic Program Development Designated Reserve
Presented April 28, 2025

	<u>FY 2025</u> Nov 25 <u>Estimate</u>	<u>Change</u>	<u>FY 2025</u> Apr 28 <u>Estimate</u>
Academic Development Reserve			
1 <u>Revenues</u>			
2 Transfer from Operating Fund	<u>\$40,000</u>	<u>\$0</u>	<u>\$40,000</u>
3 <u>Expenditures</u>			
4 Development Expenditures	0	0	0
5 To Be Determined	236,545	(63,562)	172,983
6 Lecture Hall Updates	0	60,000	60,000
7 OER Development	2,971	562	3,533
8 Academic Training Docking Station	0	3,000	3,000
9 Total Expenditures	<u>239,516</u>	0	<u>239,516</u>
10 Revenues over expenditures	(199,516)	(0)	(199,516)
11 Beginning unencumbered cash	199,516	0	199,516
12 Ending unencumbered cash	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$0)</u>
State Apprenticeship Grant			
13 <u>Revenues</u>			
14 State Apprenticeship Grant	<u>\$1,375,757</u>	<u>0</u>	<u>\$1,375,757</u>
15 Expenditures	<u>1,375,757</u>	<u>0</u>	<u>1,375,757</u>
16 Revenues over expenditures	0	0	0
17 Beginning unencumbered cash	<u>0</u>	<u>0</u>	<u>0</u>
18 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Academic Program Development Designated Reserve			
19 Ending unencumbered cash estimate	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$0)</u>

Note:

Expected FY 2026 State Apprenticeship Revenue: \$1,309,893.

Butler Community College
Strategic Initiatives Designated Reserve
Presented April 28, 2025

	<u>FY 2025</u>		<u>FY 2025</u>
	Nov 25		Apr 28
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1 Sources of Funds			
2 Transfer from Operating Funds	\$0	\$0	\$0
3 Prior Yr Cancel Claims	<u>0</u>	<u>0</u>	<u>0</u>
4 Total	<u>0</u>	<u>0</u>	<u>0</u>
5			
6 Expenditures			
7 Process Improvement Consulting & Software	17,500	2,500	20,000
8 To Be Determined	859,552	(156,250)	703,302
9 Redler Building Taxes, Interest and Other	0	47,118	47,118
10 Strategic Higher Ed	0	30,000	30,000
11 Campus Logic	0	76,632	76,632
12 Fine Arts Sound System	0	0	0
13 Redler Building Signage	<u>10,149</u>	<u>0</u>	<u>10,149</u>
14 Total	<u>887,201</u>	<u>0</u>	<u>887,201</u>
15			
16 Revenues over expenditures	(887,201)	0	(887,201)
17 Beginning unencumbered cash	<u>887,201</u>	<u>0</u>	<u>887,201</u>
18			
19 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Butler Community College
Student Success Funds - FY 2025 Estimate
Presented April 28, 2025

	<u>FY 2025</u>		<u>FY 2025</u>
	Nov 25		April 28
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1 Sources of Funds			
2 State Student Success Grant	\$1,683,619	\$0	\$1,683,619
3			
4 Expenditures			
5 Ferrilli	13,200	0	13,200
6 Motimatic	150,000	157,500	307,500
7 Strategic Higher Ed, LLC (SHE)	91,000	0	91,000
8 Canusia	19,000	18,540	37,540
9 NASPA	2,819	0	2,819
10 Food Bank/Basic Needs	10,000	0	10,000
11 Enrollment Coaches	156,908	125,255	282,163
12 Academic Success Coaches	298,844	(180,154)	118,690
13 Director of Retention	83,466	(35,857)	47,609
14 Tutoring Professionals	93,568	(76,555)	17,013
15 AVID	5,750	0	5,750
16 AD ASTRA	51,000	302,797	353,797
17 Aviso/Watermark Platform	0	50,223	50,223
18 ImageX	0	83,400	83,400
19 Redrock Software/Tutor Trak	0	3,500	3,500
20 John Marshal Company	0	32,515	32,515
21 Lightcast/Economic Modeling LLC	0	15,500	15,500
22 To Be Determined	<u>708,064</u>	<u>(496,664)</u>	<u>211,400</u>
23 Total	<u>1,683,619</u>	<u>(0)</u>	<u>1,683,619</u>
24			
25 Revenues over expenditures	0	0	0
26 Beginning unencumbered cash	<u>0</u>	<u>0</u>	<u>0</u>
27			
28 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Note:

Expected FY 2026 Student Success State Revenue: \$961,810.

Butler Community College
Facilities Fund Designated Reserve - FY 2025 Estimate
Presented April 28, 2025

	<u>FY 2025</u> <u>Nov 25</u> <u>Estimate</u>	<u>Change</u>	<u>FY 2025</u> <u>Apr 28</u> <u>Estimate</u>																																																																																
1 Sources of Funds																																																																																			
2 Other Income - Prior Year Claims Cancelled	\$10,000	\$0	\$10,000																																																																																
3 Miscellaneous Revenue	1,000	0	1,000																																																																																
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>358,153</u>	<u>0</u>	<u>358,153</u>																																																																																
8 Total Sources	<u>789,426</u>	<u>0</u>	<u>789,426</u>																																																																																
9 Uses of Funds																																																																																			
10 Uses of Funds - projects below	<u>789,426</u>	<u>0</u>	<u>789,426</u>																																																																																
11 Sources over Uses	<u>0</u>	<u>(0)</u>	<u>0</u>																																																																																
12																																																																																			
13 Ending unencumbered cash	<u>\$358,153</u>	<u>(\$358,153)</u>	<u>\$0</u>																																																																																
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15	<table border="1"> <thead> <tr> <th>Planned Items in Order of Priority</th><th>Code</th><th>Priority</th><th>Est Cost</th></tr> </thead> <tbody> <tr> <td>Vehicle Repair & Purchase</td><td>854</td><td>1</td><td>28,000</td></tr> <tr> <td>Deferred Maintenance</td><td>991</td><td>2</td><td>112,500</td></tr> <tr> <td>Parking Lot Repair - additional \$160,000</td><td>959</td><td>3</td><td>201,921</td></tr> <tr> <td>Asbestos Removal & Insulation</td><td>864</td><td>4</td><td>20,000</td></tr> <tr> <td>Classroom Carpet Replacement</td><td>984</td><td>5</td><td>30,000</td></tr> <tr> <td>ADA Issues & Repairs</td><td>978</td><td>6</td><td>9,759</td></tr> <tr> <td>700 Building Electrical Panel for Theatre</td><td></td><td>7</td><td>8,230</td></tr> <tr> <td>200 Building Lecture Hall Doors & Frames</td><td>990</td><td>8</td><td>20,000</td></tr> <tr> <td>Campus Wide Mop Sink Faucet Replacement</td><td>800</td><td>9</td><td>15,000</td></tr> <tr> <td>1500 Building Restroom Sink Replacement</td><td>870</td><td>10</td><td>30,000</td></tr> <tr> <td>1200 Fleet Gate/Fence Replacement with Prox Access</td><td>857</td><td>11</td><td>20,000</td></tr> <tr> <td>Stadium Deferred Maintenance (Accumulates with Transfer)</td><td></td><td>12</td><td>60,000</td></tr> <tr> <td>B1 Service Center Sign</td><td></td><td>13</td><td>8,600</td></tr> <tr> <td>Campus & 1200 Bld Concrete Replacement</td><td>979</td><td>14</td><td>50,000</td></tr> <tr> <td>5000 Bld Backflow Prevention Addition</td><td>973</td><td>15</td><td>20,066</td></tr> <tr> <td>200 Bld Science Lab Countertop Replacement</td><td></td><td>16</td><td>1,850</td></tr> <tr> <td>Campus & 1200 Bld Concrete Replacement</td><td>801</td><td>17</td><td>153,500</td></tr> <tr> <td>Contingency</td><td></td><td></td><td><u>0</u></td></tr> <tr> <td>Total</td><td></td><td></td><td><u>789,426</u></td></tr> </tbody> </table>			Planned Items in Order of Priority	Code	Priority	Est Cost	Vehicle Repair & Purchase	854	1	28,000	Deferred Maintenance	991	2	112,500	Parking Lot Repair - additional \$160,000	959	3	201,921	Asbestos Removal & Insulation	864	4	20,000	Classroom Carpet Replacement	984	5	30,000	ADA Issues & Repairs	978	6	9,759	700 Building Electrical Panel for Theatre		7	8,230	200 Building Lecture Hall Doors & Frames	990	8	20,000	Campus Wide Mop Sink Faucet Replacement	800	9	15,000	1500 Building Restroom Sink Replacement	870	10	30,000	1200 Fleet Gate/Fence Replacement with Prox Access	857	11	20,000	Stadium Deferred Maintenance (Accumulates with Transfer)		12	60,000	B1 Service Center Sign		13	8,600	Campus & 1200 Bld Concrete Replacement	979	14	50,000	5000 Bld Backflow Prevention Addition	973	15	20,066	200 Bld Science Lab Countertop Replacement		16	1,850	Campus & 1200 Bld Concrete Replacement	801	17	153,500	Contingency			<u>0</u>	Total			<u>789,426</u>
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Butler Community College
Deferred Maintenance Funds - FY 2025 Estimate
Presented April 28, 2025

Butler Deferred Maintenance Reserve			
	<u>FY 2025</u>		<u>FY 2025</u>
	Nov 25		Apr 28
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1 Sources of Revenue			
2 Transfer In from Capital Projects Reserve	\$578,840	\$0	\$578,840
3 Total Revenue	<u>578,840</u>	<u>0</u>	<u>578,840</u>
4 Expenditures			
5 Transfer to General Fund	1,000,000	0	1,000,000
6 Transfer to Fleet Vehicle Reserve	150,000	0	150,000
7 City of Andover - Yorktown	115,000	0	115,000
8 500 Bld New Washer & Dryers FY25	33,987	0	33,987
9 CDW - 2 Logo Lecterns for Special Events	4,106	0	4,106
10 Misc Tool Purchases	10,000	0	10,000
11 BOE Campus Concrete Replacement - FY25-FY27	35,000	0	35,000
12 Total Expenditures	<u>1,348,093</u>	<u>0</u>	<u>1,348,093</u>
13			
14 Revenues over expenditures	(769,253)	0	(769,253)
15 Beginning unencumbered cash	<u>2,034,335</u>	<u>0</u>	<u>2,034,335</u>
16			
17 Ending unencumbered cash	<u>\$1,265,082</u>	<u>\$0</u>	<u>\$1,265,082</u>

State Capital Outlay Grant Funds			
18 Revenues			
19 State Capital Outlay Grant	\$1,669,291	0	\$1,669,291
20 Expenditures (Page S-9)	1,669,291	0	1,669,291
21 Revenues over expenditures	0	0	0
22 Beginning unencumbered cash	<u>0</u>	<u>0</u>	<u>0</u>
23 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Note:

Expected FY 2026 State Capital Outlay Revenue: \$623,047.

Butler Community College
State Capital Outlay Grant/Major Facilities Projects - Spending Plan
Presented April 28, 2025

Level 1 State Capital Outlay Grant Projects

	FY25 Planned Expense	FY25 YTD Activity as of 3/31/2025	FY2026	FY2027
600 Bld Preliminary Design HVAC	56,350	30,267		
700 Bld HVAC Preliminary Design	61,000	34,017		
AND AP Labs Flooring Replacement	32,150			
500 Bld Gym Lighting Upgrade	34,281	34,281		
2000 Bld - Lightboard & Dimmer Maintenance	20,000			
2000 Bld Basement Water Issues	57,000	56,235		
300 Compressor Replacement	21,000			
BOA Parking Lot Maintenance	75,000			
700 Bld Complete HVAC replacement	1,000,000		940,350	
5000 Bld in Andover Roof Replacement			65,000	
BOE West Parking Lot	200,000			270,000
BOE Parking Lot Maintenance	100,000			150,000
600 Bld Complete Building HVAC			845,150	1,000,000
300 Bld Main Chill Plant Boilers Replaced				120,000
Utility Underground GPS Location Services				50,000
To Be Determined	12,510			
Annual Totals	<u>\$1,669,291</u>	<u>\$154,800</u>	<u>\$1,850,500</u>	<u>\$1,590,000</u>

Level 2 Deferred Maintenance Projects - Currently Unfunded

700 Bld- South Sewer Line Replacement				\$20,000
700 Bld - Scene Shop/Restroom Sewer				\$25,000
700 Art Gallery Equipment - HVAC & Steam Boiler				\$50,000
400 Bld/Classroom/Offices HVAC Units				\$70,000
200 Bld Chem Lab Remodels - 3 Lab @ 200,00 ea.				\$600,000
Campus Plaza - ADA Sidewalks				\$325,000
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
200 Bld Complete - Building HVAC Replacement				\$2,300,000
Total				<u>\$7,281,985</u>

**Butler Community College
Capital Project Designated Reserve
Presented April 28, 2025**

	<u>FY 2025</u> Nov 25 <u>Estimate</u>	<u>Change</u>	<u>FY 2025</u> Apr 28 <u>Estimate</u>
1 Sources of Funds			
2 Prior Year Claims Cancelled	\$0	\$0	\$0
3 Total	<u>0</u>	<u>0</u>	<u>0</u>
4			
5 Expenditures			
6 Transfer to Deferred Maint Reserve	578,840	0	578,840
7 McDonald Stadium	0	0	0
8 Total Expenditures	<u>578,840</u>	<u>0</u>	<u>578,840</u>
9			
10 Revenues over expenditures	(578,840)	0	(578,840)
11 Beginning unencumbered cash	<u>578,840</u>	<u>0</u>	<u>578,840</u>
12			
13 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Butler Community College
Fleet Leasing Reserve
Presented April 28, 2025**

	<u>FY 2025</u> Nov 25 <u>Estimate</u>	<u>Change</u>	<u>FY 2025</u> Apr 28 <u>Estimate</u>
1 Sources of Funds			
2 Transfer In from Facilities Operating	\$86,000	\$0	\$86,000
3 Transfer In from Deferred Maint Res	15,000	(135,000)	150,000
4 Miscellaneous	<u>48,755</u>	<u>(75,390)</u>	<u>124,145</u>
5 Total	<u>149,755</u>	<u>(210,390)</u>	<u>360,145</u>
6			
7 Expenditures			
8 Fleet Leasing	<u>149,500</u>	<u>(45,600)</u>	<u>195,100</u>
9 Total Expenditures	<u>149,500</u>	<u>(45,600)</u>	<u>195,100</u>
10			
11 Revenues over expenditures	255	(164,790)	165,045
12 Beginning unencumbered cash	<u>149,107</u>	<u>0</u>	<u>149,107</u>
13			
14 Ending unencumbered cash	<u>\$149,362</u>	<u>(\$164,790)</u>	<u>\$314,152</u>

Butler Community College
Technology Fund Designated Reserve
Presented April 28, 2025

		<u>FY 2025</u>		<u>FY 2025</u>
		Nov 25		Apr 28
		<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1	Sources of Funds			
2	Sprint Lease Renewal	\$75,000	\$0	\$75,000
3	Computer Recycle	10,000	0	10,000
4	Miscellaneous Revenue - Laptop Program	7,000	11,000	18,000
5	Butler Creative Revenue	10,000	15,000	25,000
6	Lease Buyback	0	0	0
7	Budgeted transfer from Operating Funds	75,000	0	75,000
8	Transfer Unspent Budget from Operating	<u>200,000</u>	<u>0</u>	<u>200,000</u>
9	Total	<u>377,000</u>	<u>26,000</u>	<u>403,000</u>
10				
11	Expenditures			
12	External Contract - Personnel	0	16,607	16,607
13	Spending Plan (page S-12)	<u>968,600</u>	<u>0</u>	<u>968,600</u>
14	Total	<u>968,600</u>	<u>16,607</u>	<u>985,207</u>
15				
16	Revenues over expenditures	(591,600)	9,393	(582,207)
17	Beginning unencumbered cash	<u>2,551,478</u>	<u>0</u>	<u>2,551,478</u>
18				
19	Ending unencumbered cash	<u>\$1,959,878</u>	<u>\$9,393</u>	<u>\$1,969,271</u>

See following page for Technology Fund Spending Plan.

State Cybersecurity Grant Funding
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20	Revenues			
21	State Cybersecurity Grant	<u>250,000</u>	<u>0</u>	<u>250,000</u>
22	Expenditures			
23	Tandem Cybersecurity	160,000	4,900	164,900
24	Rapid Identity	27,474	1	27,475
25	Nagios	3,776	(718)	3,058
26	Arrow Capital - Cortex	39,557	0	39,557
27	Arrow Capital - Firewall	14,000	293	14,293
28	Other - Miscellaneous	<u>5,193</u>	<u>(4,476)</u>	<u>717</u>
29	Total	<u>250,000</u>	<u>0</u>	<u>250,000</u>
30	Revenues over expenditures	0	0	0
31	Beginning unencumbered cash	<u>0</u>	<u>0</u>	<u>0</u>
32	Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Butler Community College
Technology Spending Plan
Presented April 28, 2025**

1	Project Category	2025	2026	2027	2028
2	On-Premises Servers/Storage	150,000			
3	Adobe Creative Campus License	52,000	60,000	65,000	65,000
4	Student Laptop Program		250,000		250,000
5	Data Center Core Technology	207,000	200,000	150,000	
6	Network (Wired and WiFi)	118,000	180,000	180,000	500,000
7	Audio Visual (Classrooms, Meeting Spaces)	120,000	150,000	150,000	150,000
8	Insight/Butler Creative Lease	61,500	60,000	60,000	60,000
9	Data & AI/ML	116,100	50,000	80,000	50,000
10	Physical Security	62,000	50,000	50,000	50,000
11	Electronic & Automation Forms	82,000	50,000	50,000	51,000
12	Cloud Expansion				
13	Total	<u>\$968,600</u>	<u>\$1,050,000</u>	<u>\$785,000</u>	<u>\$1,176,000</u>
14					
15	Project Category	2029	2030	2031	
16	Additional Nimble Storage Array		150,000		
17	Cloud Expansion	1,300,000			
18	Adobe Creative Campus License	65,000	70,000	70,000	
19	Student Laptop Program		250,000		
20	Data Center Core Technology		200,000		
21	Network (Wired & WiFi)	150,000	50,000		
22	Audio Visual Expansion (Classrooms, Meeting Spaces)	150,000	150,000	150,000	
23	Insight/Butler Creative Lease	60,000	60,000	60,000	
24	Data & AI/ML	50,000	50,000	50,000	
25	Physical Security	50,000	50,000	50,000	
26	Electronic & Automation Forms	52,000	54,000	56,000	
27	Total	<u>\$1,877,000</u>	<u>\$1,084,000</u>	<u>\$436,000</u>	
28	Grand Total			<u>\$6,940,600</u>	

Butler Community College
Insurance Deductible Designated Reserve - FY 2025 Estimate
Presented April 28, 2025

	<u>FY 2025</u>		<u>FY 2025</u>
	Nov 25		Apr 28
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1 Revenues - Transfer from HEERF Indirect	\$0	\$0	\$0
2 Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
3 Revenues over expenditures	0	0	0
4 Beginning unencumbered cash	<u>440,815</u>	<u>0</u>	<u>440,815</u>
5 Ending unencumbered cash	<u>\$440,815</u>	<u>\$0</u>	<u>\$440,815</u>

Butler Community College
Capital Outlay Fund -FY25 Estimate
Presented April 28, 2025

	<u>FY 2025</u>		<u>FY 2025</u>
	Nov 25		Apr 28
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1 Revenue -Taxes in Process & Delinquent Taxes	\$0	\$3,473	\$3,473
2 Less Expenditures			
3 To Be Determined	<u>447,146</u>	<u>3,473</u>	<u>450,619</u>
4 Total	<u>447,146</u>	<u>3,473</u>	<u>450,619</u>
5 Revenues over expenditures	(447,146)	0	(447,146)
6 Beginning Fund Balance	<u>\$447,146</u>	<u>0</u>	<u>\$447,146</u>
7 Ending Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Potential Uses:

Dorm Access Controls
El Dorado Core Switch

Butler Community College
Campus Life Funds - FY 2025 Estimate
Presented April 28, 2025

FY 2025 - April 28, 2025 Budget Estimate					
	Book <u>Store</u>	Food <u>Service</u>	Residence <u>Hall</u>	Student <u>Union</u>	<u>Total</u>
Revenues	\$2,284,800	\$928,000	\$1,444,000	\$284,000	\$4,940,800
Expenditures	<u>3,526,253</u>	<u>954,125</u>	<u>1,562,283</u>	<u>292,180</u>	<u>6,334,841</u>
Rev over (under) exp	(1,241,453)	(26,125)	(118,283)	(8,180)	(1,394,041)
Intrafund transfer	(8,180)	26,125	(26,125)	8,180	0
Beginning unencumb cash	<u>4,038,183</u>	<u>0</u>	<u>699,944</u>	<u>0</u>	<u>4,738,126</u>
Est ending unencumb cash	<u>\$2,788,550</u>	<u>\$0</u>	<u>\$555,536</u>	<u>\$0</u>	<u>\$3,344,085</u>

Butler Community College
Bookstore Fund - FY 2025 Estimate
Presented April 28, 2025

	<u>FY 2025</u> Nov 25 <u>Estimate</u>	<u>Change</u>	<u>FY 2025</u> Apr 28 <u>Estimate</u>
1 <u>Revenues</u>			
2 Book Sales	\$2,050,000	(\$20,000)	\$2,030,000
3 Merchandise Sales	203,500	27,000	230,500
4 Other Income	<u>24,000</u>	<u>300</u>	<u>24,300</u>
5			
6 Total Revenues	<u>2,277,500</u>	<u>7,300</u>	<u>2,284,800</u>
7			
8 <u>Expenditures</u>			
9 Salaries & Benefits	462,768	0	462,768
10 Purchases - Books	1,570,000	1,010,000	2,580,000 *
11 Purchases - Merchandise	147,300	209,900	357,200 *
12 Operating & General	76,050	36,150	112,200 *
13 Utilities	5,285	(1,500)	3,785
14 Equipment & Facilities Projects	10,100	200	10,300
17			
18 Total Expenditures	<u>2,271,503</u>	<u>1,254,750</u>	<u>3,526,253</u>
19			
20 Revenue over Expenditures	5,997	(1,247,450)	(1,241,453)
21 Intrafund transfer - to Capital Reserve			
22 Intrafund transfer - to Student Union	(5,530)	(2,650)	(8,180)
23 Beginning Unencumbered Cash	<u>4,038,183</u>	<u>0</u>	<u>4,038,183</u>
24			
25 Ending Unencumbered Cash	<u>\$4,038,650</u>	<u>(\$1,250,100)</u>	<u>\$2,788,550</u>

*Pre-ordering for FY26

Butler Community College
Food Service Fund - FY 2025 Estimate
Presented April 28, 2025

	<u>FY 2025</u> Nov 25 <u>Estimate</u>	<u>Change</u>	<u>FY 2025</u> Apr 28 <u>Estimate</u>
1 <u>Revenues</u>			
2 Meal Contracts	\$862,250	\$7,750	\$870,000
3 Summer Camps	43,000	4,000	47,000
4 Rebates	6,000	0	6,000
5 Other Income	<u>5,000</u>	<u>0</u>	<u>5,000</u>
6			
7 Total Revenue	<u>916,250</u>	<u>11,750</u>	<u>928,000</u>
8			
9 <u>Expenditures</u>			
10 Salaries & Benefits	1,000	0	1,000
11 Cost of Sales - Meal Contracts	792,800	24,700	817,500
12 Cost of Sales - Summer Camps	32,500	0	32,500
13 Operating & General	45,750	12,675	58,425
14 Utilities	6,200	0	6,200
15 Equipment & Facilities	<u>38,000</u>	<u>500</u>	<u>38,500</u>
16			
17 Total Expenditures	<u>916,250</u>	<u>37,875</u>	<u>954,125</u>
18			
19 Revenues over Expenditures	0	(26,125)	(26,125)
20 Intrafund transfer from Residence Hall	0	26,125	26,125
21 Beginning Unencumbered Cash	<u>0</u>	<u>0</u>	<u>0</u>
22			
23 Ending Unencumbered Cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Butler Community College
Residence Hall Fund - FY 2025 Estimate
Presented April 28, 2025

	<u>FY 2025</u>		<u>FY 2025</u>
	<u>Nov 25</u>		<u>Apr 28</u>
1 <u>Revenues</u>	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
2 Residence Hall Contracts	\$1,507,000	(\$107,000)	\$1,400,000
3 Summer Camps	35,000	0	35,000
4 Other Income (Application Fees & Commissions)	<u>9,000</u>	<u>0</u>	<u>9,000</u>
5 Total Revenues	<u>1,551,000</u>	<u>(107,000)</u>	<u>1,444,000</u>
6 <u>Expenditures</u>			
7 Salaries & Benefits	510,603	0	510,603
8 Operating & General	321,230	7,600	328,830
9 Utilities	175,800	(3,500)	172,300
10 Facilities Projects	234,700	12,000	246,700
11 Debt Service	303,850	0	303,850
12 Total Expenditures	<u>1,546,183</u>	<u>16,100</u>	<u>1,562,283</u>
13			
14 Revenue over Expenditures	4,817	(123,100)	(118,283)
15 Intrafund transfer to Food Service	0	(26,125)	(26,125)
16 Beginning Unencumbered Cash	<u>699,944</u>	<u>0</u>	<u>699,944</u>
17			
18 Ending Unencumbered Cash	<u>\$704,761</u>	<u>(\$149,225)</u>	<u>\$555,536</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	2,500
24	Roof,Doors,Carpet,Tile,Paint,Plumbing,Etc	84,000
25	Total Recurring projects	<u>103,700</u>
26	Planned Projects FY 2025	
27	Epoxy in Showers \$10,000/yr through FY25	10,000
28	1300-HVAC Pipe Replacement \$25,000/yr until FY29	25,000
29	Bathroom Sinks in 1300 Bld \$16,000/yr until FY26	16,000
30	Bathroom Sink Bases in 1800 Bld \$15,000/yr until FY25	15,000
31	Sound Proofing Panels for West Dorm	12,000
32	Re-plumbing of 1800 Bld Laundry Room	30,000
33	Replace Restroom Doors & Block Partitions through FY26	<u>35,000</u>
34		
35	Total Planned Projects FY 2025	<u>143,000</u>
36	Total Facilities Projects	<u>\$246,700</u>

Butler County Community College
Student Union Fund - FY 2025 Estimate
Presented April 28, 2025

	<u>FY 2025</u> Nov 25 <u>Estimate</u>	<u>Change</u>	<u>FY 2025</u> Apr 28 <u>Estimate</u>
1 <u>Revenues</u>			
2 Student Fees	\$280,000	\$0	\$280,000
3 Other Income	<u>4,000</u>	<u>0</u>	<u>4,000</u>
4			
5 Total Revenues	<u>284,000</u>	<u>0</u>	<u>284,000</u>
6			
7 <u>Expenditures</u>			
8 Salaries & Benefits	138,380	0	138,380
9 Utilities	6,750	100	6,850
10 General Operating	3,500	800	4,300
11 Equipment & Facilities	7,900	2,750	10,650
12 Facilities-Remodeling/Renovation	3,000	(1,000)	2,000
13 Snack Bar Operations	<u>130,000</u>	<u>0</u>	<u>130,000</u>
14			
15 Total Expenditures	<u>289,530</u>	<u>2,650</u>	<u>292,180</u>
16			
17 Revenues over Expenditures	(5,530)	(2,650)	(8,180)
18 Intrafund transfer - from Bookstore	5,530	2,650	8,180
19 Beginning Unencumbered Cash	<u>0</u>	<u>0</u>	<u>0</u>
20			
21 Ending Unencumbered Cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Butler Community College
Adult Basic Education Fund - FY 2025 Estimate
Presented April 28, 2025

		FY 2025 Nov 25 <u>Estimate</u>	<u>Change</u>	FY 2025 Apr 28 <u>Estimate</u>
1	<u>Revenues</u>			
2	Federal Grant	\$249,110	\$900	\$250,010
3	State Grant	83,310	0	83,310
4	Other Revenue	0	0	0
5	Transfer from Operating Funds	<u>160,000</u>	<u>0</u>	<u>160,000</u>
6				
7	Total Revenues	<u>492,420</u>	<u>900</u>	<u>493,320</u>
8				
9	<u>Expenditures</u>			
10	Personnel	443,831	(9,880)	433,951
11	Operating & General Expense	<u>48,589</u>	<u>10,780</u>	<u>59,369</u>
12				
13	Total Expenditures	<u>492,420</u>	<u>900</u>	<u>493,320</u>
14				
15	Revenues over expenditures	0	0	0
16	Beginning unencumbered cash	<u>0</u>	<u>0</u>	<u>0</u>
17				
18	Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Butler Community College
Adult Supplemental Education Fund - FY 2025 Estimate
Career & Workforce Education (CWE)
Presented April 28, 2025

	<u>FY 2025</u> Nov 25 <u>Estimate</u>	<u>Change</u>	<u>FY 2025</u> Apr 28 <u>Estimate</u>	
1 <u>Revenues</u>				
2 CWE Income	\$400,000	(\$150,000)	\$250,000	*
3				
4 Total Revenues	<u>400,000</u>	<u>(150,000)</u>	<u>250,000</u>	
5				
6 <u>Expenditures</u>				
7 Personnel	134,700	0	134,700	
8 Operating and General Expense	238,600	(88,150)	150,450	
9 Equipment	<u>8,500</u>	<u>(6,000)</u>	<u>2,500</u>	
10				
11 Total Expenditures	<u>381,800</u>	<u>(94,150)</u>	<u>287,650</u>	
12				
13 Revenues over expenditures	18,200	(55,850)	(37,650)	
14 Beginning unencumbered cash	<u>141,938</u>	<u>(0)</u>	<u>141,938</u>	
15				
16 Ending unencumbered cash	<u>\$160,138</u>	<u>(\$55,850)</u>	<u>\$104,288</u>	

* No longer offering non-credit tuition waivers from State Apprenticeship funds.

**Butler Community College
Restricted Funds
Grant Awards - FY 2025
Presented April 28, 2025**

	<u>FY 2025</u>
	<u>Awarded as of 3/31/25</u>
1 Federal Work Study	\$127,500
2 Federal SEOG FY24	117
3 Federal SEOG FY25	292,500
4 Federal PELL FY24	62,000
5 Federal PELL FY25	11,595,794
6 William D Ford Direct Loans FY24	53,185
7 William D Ford Direct Loans FY25	7,862,203
8 Carl Perkins Program Improvement	251,977
9 Carl Perkins Corrections Grant	9,353
10 Butler/WSU Education Grant (Carryover)	10,850
11 South Central Kansas Library System (Carryover)	8,455
12 Nursing Initiative Grant	19,773
13 Nursing Initiative Grant Formula Allocation	72,000
14 CBH Nursing Retention Grant	150,590
15 KS Department of Corrections	417,124
16 State Technology Equip Funds	24,794
17 KBOR Lumina Grant (Carryover)	1,000
18 KS Promise Scholarship	692,754
19 ARISE REI Grant	<u>10,062</u>
20	
21 Totals	<u>\$21,662,032</u>

**Butler Community College
Self Funded Health Insurance
Presented April 28, 2025**

Health Insurance Self Funded Restricted Account
Information for the Plan-Year October 1, 2024 to March 31, 2025

1	Net contributions less self-funded claims plus Butler Investment: October 1, 2024	\$1,440,166
2		
3	Sources: Net contributions (Note 1)	2,655,010
4		
5	Uses: Self funded-claims paid	<u>2,214,487</u>
6		
7	Net contributions less self-funded claims paid for the plan year	440,523
8		
9	Butler Investment (Note 2)	<u>0</u>
10		
11	Net contributions less self-funded claims plus Butler Investment: March 31, 2025	<u>\$1,880,689</u>

Note 1

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

Note 2

No Butler Investment has been made during this time period.

Butler Community College
Agency Accounts - Presented April 28, 2025

			7/1/2024			3/31/2025
			<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 Organization	135,375	141,308	292,989	(16,306)
4	595	Diversity Kansas	212	17,650	3,450	14,412
5	596	The Cave	200	0	0	200
6	797	Black Student Association (BSA)	1,156	250	0	1,406
7	815	Butler Notables	646	0	0	646
8	823	Campus for Crusades (CRU)	0	250	0	250
9	826	So Psyched	196	250	0	446
10	834	Flint Hills Classic - Livestock Judging	30,380	0	0	30,380
11	837	Butler Student Food Pantry	4,019	100	3,621	498
12	842	DECA	4,083	0	0	4,083
13	849	Future Business Leaders of America	1,879	450	1,363	966
14	855	Student Nurse Association	2,573	6,060	5,494	3,140
15	857	Music Club Instrumental	6,069	3,389	872	8,587
16	858	Music Club Vocal	25,620	4,228	7,979	21,869
17	866	English Dept Royalties	6,891	0	0	6,891
18	867	Student Government Association	12,165	32,999	25,747	19,417
19	868	Delta Psi Omega	4,819	1,195	1,060	4,955
20	869	A Cappella Choir	350	0	0	350
21	871	Op Staff Activities Fund	4,689	1,252	2,841	3,101
22	873	International Student Association	1,875	600	643	1,831
23	874	Art Club	767	150	345	571
24	878	Football Fundraiser	0	39,575	41,658	(2,083)
25	882	Life Enrichment Program	3,930	0	2,840	1,090
26	889	BEACIN Fund	3,175	1,055	500	3,730
27	894	Cross County/Track Fundraising	0	6,233	6,320	(87)
28	895	BCC Assoc for Early Childhood Ed	330	0	0	330
29	897	America Reads	6	0	0	6
30	898	AKCCOP Workshop	201	0	0	201
31	905	Phi Theta Kappa	60,216	1,750	5,516	56,450
32	907	Culinary Student Ambassadors	826	394	242	978
33	908	CTE Workshops	13,974	0	0	13,974
34	914	Contemporary Music & Recording Club	250	0	0	250
35	915	National Assoc of Music Educators	723	600	750	573
36	925	Spirit Squad	14,050	250	2,284	12,016
37	926	Employment Career/Fair	2,187	0	5	2,182
38	934	HALO-Hispanic Am Leadership Orgn	797	0	76	721
39	935	KCSAA - KS Student Affair Admins	371	0	0	371
40	943	Butler-Care Team-Cancer Asst Fund	1	0	1	0
41	945	Accessibility Training	2,601	0	0	2,601
42	951	Butler Chess Club	0	250	0	250
43	952	Butler Electronics Club	0	250	43	207
44	961	Men's Basketball Fundraiser	2,293	0	0	2,293
45	962	Library Coffee Shop	0	8,424	9,932	(1,509)
46	963	Butler Grizzly Ambassadors	1,190	0	0	1,190
47	964	Smorgaschords	1,240	0	0	1,240
48	967	Baseball Agency	252	8,840	9,000	92
49	970	BUCO Pickleball Club	300	250	0	550
50	973	Allied with Pride	250	0	0	250
51	976	Philosophy Club	942	0	0	942
52	977	Butler Gaming Association	693	250	650	293
53	978	Ctrl-Alt-Elite	250	0	0	250
54	979	Society of Women Engineers	394	0	0	394
55	982	Kids Football Camp	0	0	827	(827)
56	984	Radio/TV Club	746	84	0	830
57	987	Women's Basketball Fundraiser	1,634	0	0	1,634
58	991	Women's Soccer Fundraiser	32,889	10,018	1,819	41,088
59	992	Women's Softball Fundraiser	15,227	280	0	15,507
60	994	National Technical Honor Society	290	0	0	290
61	995	Volleyball Fundraiser	27,874	640	16,632	11,882
62	Total Agency		<u>\$444,436</u>	<u>\$289,274</u>	<u>\$445,497</u>	<u>\$288,214</u>

Butler Community College
General Fund Activity Fee Supported Scholarship Summary
For the Year Ended June 30, 2025

Presented April 28, 2025

	<u>FY 2025</u> <u>Nov 25 Estimate</u>	<u>FY 2025</u> <u>April 28 Estimate</u>	<u>Increase</u> <u>(Decrease)</u>
1 Academic Scholarships	\$423,794	\$374,033	(\$49,761)
2 Activity Scholarships	820,814	830,890	10,076
3 Other Scholarships	<u>598,478</u>	<u>675,810</u>	<u>77,332</u>
4			
5 Subtotal	\$1,843,086	\$1,880,733	\$37,647
6			
7 Athletic Scholarships	<u>\$1,564,016</u>	<u>\$1,664,475</u>	<u>\$100,459</u>
8			
9 Total	<u>\$3,407,102</u>	<u>\$3,545,208</u>	<u>\$138,106</u>
10			
11			
12			
13 <u>Summary of Activity Fee Supported Scholarships Budget on 6/30/2024</u>			
14 Beginning Balance 7/1/2023		\$384,138	
15 Activity Fee Revenue for Scholarships FY2024		\$3,249,923	
16 Scholarship Expense for FY2024		<u>\$3,418,844</u>	
17 Ending Balance 6/30/2024		<u>\$215,217</u>	
18			
19			
21 <u>Estimated Summary of Activity Fee Supported Scholarships on 6/30/25</u>			
22 Beginning Balance 7/1/2024		\$215,217	
23 Activity Fee Revenue for Scholarships FY2025		\$3,414,037	
24 Scholarship Expense for FY2025		<u>\$3,545,207</u>	
25 Ending Balance 6/30/2025		<u>\$84,047</u>	

Butler Community College
Activity, Academic and Other Scholarships
For the Year Ended June 30, 2025

Presented April 28, 2025

	<u>FY 2025</u>	<u>FY 2025</u>	<u>Increase</u>
<u>Academic</u>	<u>Nov 25 Estimate</u>	<u>April 28 Estimate</u>	<u>(Decrease)</u>
1 Academic Excellence Scholarship	\$30,529	\$27,254	(\$3,275)
2 Access Scholarship	9,559	8,546	(1,013)
3 Deans Scholarship	76,050	60,950	(15,100)
4 Presidential Scholarship	223,031	192,469	(30,563)
5 Technical Scholarship	34,125	32,375	(1,750)
6 Val/Sal Scholarship	<u>50,499</u>	<u>52,439</u>	<u>1,940</u>
7 Total	\$423,794	\$374,033	(\$49,761)
8 <u>Activity</u>			
9 Lantern Scholarship	\$10,444	\$18,962	\$8,518
10 Grizzly Magazine Scholarship	6,063	6,569	507
11 Livestock Judging Scholarship	101,985	115,339	13,354
12 Instrumental Music Scholarship	162,432	156,763	(5,668)
13 Vocal Music Scholarship	296,801	304,754	7,952
14 Radio/TV Production Scholarship	19,617	17,523	(2,094)
15 Sports Media Scholarship	7,609	6,444	(1,165)
16 Theater Scholarship	108,666	102,466	(6,199)
17 Tec-E Scholarship	3,615	6,931	3,315
18 Video Scholarship	60,847	51,065	(9,782)
19 Visual Arts Scholarship	<u>42,736</u>	<u>44,074</u>	<u>1,338</u>
20 Total	\$820,814	\$830,890	\$10,076
21 <u>Other</u>			
22 Admissions MVP/Ambassador	\$10,043	\$6,953	(\$3,090)
23 Butler 2000	45,891	44,474	(1,418)
24 Latino Scholarship	1,950	2,300	350
25 Dependents Scholarship (McConnell)	63,671	59,813	(3,859)
26 Recognition Scholarship	40,796	31,642	(9,154)
27 Tutor Ambassador	20,343	18,519	(1,824)
28 OER Book Scholarships	202,147	300,236	98,089
29 Summer +	<u>213,636</u>	<u>211,874</u>	<u>(1,762)</u>
30 Total	\$598,478	\$675,809	\$77,332
31			
32 Total Scholarships	<u>\$1,843,086</u>	<u>\$1,880,732</u>	<u>\$37,646</u>

Butler Community College
Activity Fee Supported Athletic Scholarships
For the Year Ended June 30, 2025

Presented April 28, 2025

	<u>FY 2025</u> <u>Nov 25 Estimate</u>	<u>FY 2025</u> <u>April 28 Estimate</u>	<u>Increase</u> <u>(Decrease)</u>
1 Athletic Management Scholarship	\$8,446	\$10,673	\$2,227
2 Athletic Scholarship Books	1,599	43,182	41,583
3 Athletic Trainer Scholarship	18,638	16,861	(1,777)
4 Baseball Scholarship	116,248	141,470	25,222
5 Football Scholarship	603,897	563,236	(40,661)
6 In State Portion of Out of State Scholarships	231,410	232,630	1,220
7 Men's Basketball Scholarship	79,321	107,062	27,742
8 Men's Cross Country	39,469	43,448	3,978
9 Men's Track Scholarship	18,604	27,702	9,098
10 Shooting Sports	4,000	3,600	(400)
11 Softball Scholarship	76,658	101,560	24,902
12 Spirit Squad Scholarship	45,755	36,628	(9,127)
13 Volleyball Scholarship	64,786	67,211	2,424
14 Women's Basketball Scholarship	123,724	130,237	6,513
15 Women's Cross Country	25,796	28,145	2,349
16 Women's Soccer Scholarship	99,073	105,063	5,990
17 Women's Track Scholarship	<u>6,592</u>	<u>5,767</u>	<u>(825)</u>
18			
19 Total Athletic Scholarships	<u>\$1,564,016</u>	<u>\$1,664,475</u>	<u>\$100,459</u>

**Butler Community College
Analysis of Debt Service
Presented April 28, 2025**

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%	<u>555,756</u>	<u>6,625,000</u>
Total Annual Debt Service				<u>\$1,462,119</u>	<u>\$11,176,186</u>

Anticipated Unrestricted Fund Revenues for FY 2025

\$56,285,782

Debt Service as a Percentage of Revenue

2.6%

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%.

