



Butler
Community College

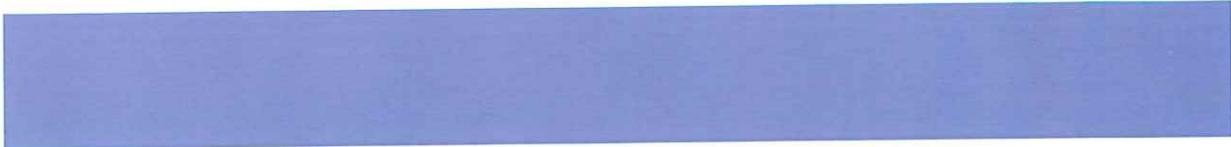
2025/2026 Administrative Budget
Update

Presented to the Board of Trustees
December 9, 2025

Compiled by:

Kerry Potter, Candice Sullivan, Jennifer Kirkhart & Kent Williams





Butler Community College

Operating Fund Budget
FY2026 Budget Update

Presented December 9, 2025

Prepared by

Kerry Potter, Jennifer Kirkhart, Candice Sullivan, Kent Williams



Butler Community College
Operating Fund Budget Recommendation
December 9, 2025

Page	<u>CONTENTS</u>
OB-1	Notes
OB-2	FY2026 Budget Summary
OB-3	FY2026 Revenue Summary
OB-4	FY2026 Expenditure Summary

Butler Community College
Notes to the Operating Fund Budget Recommendation
December 9, 2025

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	28,794	28,868
In-State Out-Dist	97,404	92,267	86,510	95,068	95,182
Out-State	9,118	8,752	9,333	8,765	8,088
International	3,035	4,048	4,732	6,040	6,684
Total	136,134	132,176	128,374	138,667	138,822
Increase (Decrease) %	-3.6%	-2.9%	-2.9%	8.0%	0.1%

3. Local Taxes

	FY2022	FY2023	FY2024	FY2025	FY2026
Valuation (millions)	\$847.1	\$933.1	\$1,039.2	\$1,088.3	\$1,134.9
Valuation incr (decr) %	5.8%	10.1%	11.4%	4.7%	4.3%
Mill Levy General Fund	15.262	13.855	12.268	13.238	13.239
Mill Levy incr (decr) %	-15.2%	-9.2%	-11.5%	7.9%	0.0%
Tax Levied Total	\$12,928,138	\$12,928,138	\$12,748,659	\$14,406,813	\$15,025,582
Tax Levied incr (decr) %	-10.3%	0.0%	-1.4%	13.0%	4.3%

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
Recommended Operating Budget - FY2026 Summary
December 9, 2025

	FY2026 7/28/2025 Update	Incr (Decr)	FY2026 12/09/2025 Update
1 Operating Revenues	<u>\$56,833,127</u>	<u>\$42,674</u>	<u>\$56,875,801</u>
2			
3 Expenditure Budget	59,814,792	(576,869)	59,237,923
4 Unspent Budget Estimate	<u>2,392,592</u>	<u>0</u>	<u>2,392,592</u>
5 Net Expenditures	<u>57,422,201</u>	<u>(576,869)</u>	<u>56,845,332</u>
6			
7 Revenues Over (Under) Expenditures	(589,074)	619,543	30,469
8			
9 Beginning Unencumbered Cash	<u>9,340,029</u>	(51,941)	<u>9,288,088</u>
10 Ending Unencumbered Cash	<u>\$8,750,955</u>	<u>(\$567,602)</u>	<u>\$9,318,557</u>
11			
12 10.5% of Expenditures	<u>\$6,280,553</u>	<u>\$60,571</u>	<u>\$6,219,982</u>
13 Unencumbered cash over target	<u>\$2,470,402</u>	<u>(\$628,172)</u>	<u>\$3,098,574</u>

Butler Community College
 Estimated Revenue Summary FY2026
 December 9, 2025

	FY2026 Revenues		FY2026 Revenues
	<u>7-28-25 Update</u>	<u>Change</u>	<u>12-09-25 Update</u>
1 In District Tuition	2,162,424	\$32,669	2,195,093
2 Out District Tuition	10,243,680	\$88,252	10,331,932
3 Out-State Tuition	1,476,583	(\$91,503)	1,385,080
4 International Tuition	1,004,567	\$134,837	1,139,404
5 Technology Fee	2,959,167	(\$132,311)	2,826,856
6 Scholarship Fee	3,532,861	\$10,730	3,543,591
7 Other Fees	<u>210,405</u>	\$0	<u>210,405</u>
8 Total Student Sources	<u>21,589,687</u>	<u>42,674</u>	<u>21,632,361</u>
9 Tuition Waivers	(1,250,963)	0	(1,250,963)
10 Net Student Sources	<u>20,338,724</u>	<u>42,674</u>	<u>20,381,398</u>
11 State Operating Grant	17,860,781	0	17,860,781
12 Excel in CTE	814,658	<u>0</u>	814,658
13 Total State Sources	<u>18,675,439</u>	<u>0</u>	<u>18,675,439</u>
14 Current Ad Valorem Tax	13,973,791	0	13,973,791
15 Tax-in-Process	432,204	0	432,204
16 Delinquent Tax	245,977	0	245,977
17 Motor Vehicle Tax	1,241,064	0	1,241,064
18 Other Local Taxes	39,402	<u>0</u>	39,402
19 Total Local Sources	<u>15,932,439</u>	<u>0</u>	<u>15,932,439</u>
20 Reimbursements	32,587	0	32,587
21 Other Income	<u>1,771,804</u>	0	<u>1,771,804</u>
22 Total Other Revenue	<u>1,804,391</u>	<u>0</u>	<u>1,804,391</u>
23 Transfers	<u>82,134</u>	<u>0</u>	<u>82,134</u>
24			
25 Total Revenues	<u>\$56,833,127</u>	<u>\$42,674</u>	<u>\$56,875,801</u>

Butler Community College
Operating Fund FY2026 Expenditure Budget
December 9,2025

1	FY2026 expenditure budget - July 28, 2025		\$59,814,792
2	Adjust Employee Benefits estimate	25,000	
3	Adjust Foundation reimbursement	(26,381)	
4	Adjust Scholarship expense estimate	(342,426)	
5	Adjust debt service budget	(3,062)	
6	Adjust Temporary Allocations budget	<u>(230,000)</u>	
7	Net Changes to expenditure budget		<u>(576,869)</u>
8	Adjusted FY2026 expenditure budget - December 9, 2025		<u>\$59,237,923</u>

Supplemental Budget Information

Presented to the Board of Trustees
December 9, 2025

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

**Butler Community College
Supplemental Budget Information
Presented December 9, 2025**

TABLE OF CONTENTS

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

**Butler Community College
General Designated Accounts
Revenues, Expenditures, and Balances - FY 2026
Presented December 9, 2025**

		<u>7/1/25</u>	<u>Revenues</u>	<u>Expenses</u>	<u>10/31/25</u>	
		<u>Balance</u>			<u>Balance</u>	
1	777	HEERF Indirect Fund	\$168,439	\$0	\$0	\$168,439
2	380	Butler Radio	18,022	0	1,797	16,224
3	383	Student Sports Media	6,000	0	0	6,000
4	387	Arktos Moving Images	34,418	0	133	34,285
5	407	Software Development Fees	29,120	0	0	29,120
6	412	Art Project/Ceramics Fee Account	3,380	7,275	485	10,170
7	414	Instrumental Music Fee Account	2,547	5,040	0	7,587
8	415	Vocal Music Fee Account	28,853	57,955	16,013	70,795
9	416	Athletic Conditioning Fee Account	60,349	2,739	15,958	47,129
10	417	PE Conditioning Fee Account	5,994	0	0	5,994
11	420	EDCF Supply Fees	618	322	432	508
12	426	Fitness/Wellness Fee	4,120	240	0	4,360
13	427	Education Course Fees	10,230	875	1,065	10,040
14	509	Indirect Charges	97,698	2,534	0	100,232
15	511	First Gen Task Force	3,022	0	26	2,996
16	590	Garnishment Fee Account	7,931	96	5,000	3,026
17	719	Workroom	223,129	15,438	65,959	172,608
18	760	KCCLI - CC Leadership Institute	17,230	29,770	3,186	43,814
19	770	Science Lab Fees	200,871	34,600	29,701	205,770
20	771	Biology Dept Royalties	13,345	0	0	13,345
21	793	Academic Testing Non-Butler Student	26,445	375	0	26,820
22	814	Safety and Security	11,467	0	0	11,467
23	820	VA Activities	33,861	0	0	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	40,711	0	2,698	38,014
27	841	Cap & Gown	18,608	8,764	6,768	20,604
28	846	Lantern Newspaper	29,498	0	4,491	25,007
29	850	Library	13,989	192	0	14,181
30	852	Theatre Designated	0	1,675	0	1,675
31	864	Transcript Fee Account	24,416	21,133	13,778	31,772
32	870	ABE Student Fees Account	0	525	2,045	(1,520)
33	924	ABE Project Account	44,723	32,348	8,261	68,810
34	965	Student Health Center	68,224	47,220	8,104	107,341
35	988	Placement Testing	93,615	4,344	0	97,959
36	996	Disciplinary Housing Fines	<u>15,746</u>	<u>1,615</u>	<u>0</u>	<u>17,361</u>
37						
38		Total General Designated Accounts *	<u>\$1,360,840</u>	<u>\$275,074</u>	<u>\$185,899</u>	<u>\$1,450,015</u>

*The Totals include Intrafund Transfers

**Butler Community College
HEERF Indirect Designated Fund
Presented December 9, 2025**

	<u>FY 2026</u> July 28 <u>Estimate</u>	<u>Change</u>	<u>FY 2026</u> Dec 9 <u>Estimate</u>
1 Sources			
2 HEERF III - indirect costs	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
3 Total Sources	<u>0</u>	<u>0</u>	<u>0</u>
4			
5 Use of Funds			
6 To be determined	<u>168,439</u>	<u>0</u>	<u>168,439</u>
7 Total Use of Funds	<u>168,439</u>	<u>0</u>	<u>168,439</u>
8			
9 Revenues over expenditures	(168,439)	0	(168,439)
10 Beginning unencumbered cash	<u>168,439</u>	<u>0</u>	<u>168,439</u>
11			
12 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Butler Community College
PTE Designated Accounts
Revenues, Expenditures, and Balances - FY 2026
Presented December 9, 2025**

	7/1/25			10/31/25
	<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1 400 Fire Supply Fee Account	\$58,321	\$11,855	\$6,336	\$63,840
2 402 Auto Technology Fee Account	6,095	4,410	1,730	8,775
3 403 Engineering Technology Fee Account	49,848	5,500	0	55,348
4 404 Cyber Sec/Internetworking Man Fees	170,393	78,222	5,169	243,446
5 405 Hospitality Management Fee Account	0	28,415	58,374	(29,959)
7 407 Software Development Fees	35,797	6,450	0	42,247
8 408 Academy Fee	22,112	7,635	0	29,747
9 409 Welding Fee Account	89,143	17,100	1,000	105,243
10 410 EMT Fee Account	19,564	23,391	13,270	29,685
11 411 Business Student Fee	14,084	9,180	0	23,264
12 413 Interactive Design Fees	38,220	34,125	22,857	49,489
13 418 Allied Health State Test Fee	16,121	1,700	3,995	13,826
14 421 Nursing Digital Resource Fee	113,851	46,343	0	160,194
15 422 KAPLAN Program Nursing	0	41,695	0	41,695
16 424 Allied Health Course Fee	41,560	910	0	42,470
17 429 Diesel Technology Fees	4,776	3,825	1,446	7,155
18 430 Agriculture Course Fee	2,742	420	0	3,162
19 483 NREMT Exam Site	23,435	6,850	1,300	28,985
20 521 CPR Cards	(7,448)	3,408	15,000	(19,040)
21 791 Nurse Entrance Testing Fees	24,716	5,250	5,620	24,346
22 856 Nursing Senior Fee	10,236	4,560	4,410	10,386
23 875 Diesel Tech Repairs	(2,239)	0	0	(2,239)
24 876 Auto Mechanics	17,000	16,334	1,236	32,098
25 879 Construction Technology Fees	50,360	7,040	0	57,400
26 975 Hospitality Management Events	<u>3,221</u>	<u>300</u>	<u>3,366</u>	<u>155</u>
27				
28 Total PTE Designated*	<u>\$801,909</u>	<u>\$364,919</u>	<u>\$145,109</u>	<u>\$1,021,719</u>

*The Totals include Intrafund Transfers

Butler Community College
Academic Program Development Designated Reserve
Presented December 9, 2025

	<u>FY 2026</u>		<u>FY 2026</u>
	Jul 28		Dec 9
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
Academic Development Reserve			
1 Revenues			
2 Transfer from Operating Fund	\$40,000	\$0	\$40,000
3 Prior Year Claims Cancelled	0	0	0
4 Total Revenue	<u>40,000</u>	<u>0</u>	<u>40,000</u>
5 Expenditures			
6 To Be Determined	0	0	0
7 OER Development	6,000	4,000	10,000
8 Total Expenditures	<u>6,000</u>	<u>4,000</u>	<u>10,000</u>
9 Revenues over expenditures	34,000	(4,000)	30,000
10 Beginning unencumbered cash	<u>237,232</u>	<u>0</u>	<u>237,232</u>
11 Ending unencumbered cash	<u>\$271,232</u>	<u>(\$4,000)</u>	<u>\$267,232</u>

State Apprenticeship Grant			
12 Revenues			
13 State Apprenticeship Grant	<u>\$1,309,893</u>	<u>\$0</u>	<u>\$1,309,893</u>
14 Expenditures	<u>1,309,893</u>	<u>0</u>	<u>1,309,893</u>
15 Revenues over expenditures	0	0	0
16 Beginning unencumbered cash	<u>0</u>	<u>0</u>	<u>0</u>
17 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Butler Community College
Student Success Funds - FY 2026 Estimate
Presented December 9, 2025

	<u>FY 2026</u>		<u>FY 2026</u>
	Jul 28		Dec 9
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1 Sources of Funds			
2 State Student Success Grant	\$961,810	\$0	\$961,810
3			
4 Expenditures			
5 Enrollment Coaches	282,163	(81,163)	201,000
6 Academic Success Coaches	118,690	(64,100)	54,590
7 Director of Retention	47,609	21,467	69,076
8 Professional Nursing Tutor	0	32,445	32,445
9 eCheckup to go	0	2,300	2,300
10 Togetherall Inc	0	11,500	11,500
11 Motimatic	0	157,500	157,500
12 Canusia	0	16,000	16,000
13 Aviso/Watermark	0	50,233	50,233
14 Redrock/Tutor Trak	0	3,499	3,499
15 Lightcast/Economic Modeling LLC	0	15,500	15,500
16 Flowcode	0	3,000	3,000
17 WISS	0	50,000	50,000
18 Intelligent Insights	0	43,059	43,059
19 To Be Determined	<u>513,348</u>	<u>(261,240)</u>	<u>252,108</u>
20 Total	<u>961,810</u>	<u>0</u>	<u>961,810</u>
21			
22 Revenues over expenditures	0	0	0
23 Beginning unencumbered cash	<u>0</u>	<u>0</u>	<u>0</u>
24			
25 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Butler Community College
Strategic Initiatives Designated Reserve
Presented December 9, 2025**

	<u>FY 2026</u> July 28 <u>Estimate</u>	<u>Change</u>	<u>FY 2026</u> Dec 9 <u>Estimate</u>
1 Sources of Funds			
2 Transfer from Operating	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
3 Total	<u>0</u>	<u>0</u>	<u>0</u>
4			
5 Expenditures			
6 Process Improvement Consulting and Software	20,000	0	20,000
7 Redler Building and Interest	0	6,400	6,400
8 El Dorado Campus Plaza *	0	600,000	600,000
9 Promotion - Pole Banners	0	17,560	17,560
10 To be determined	<u>683,287</u>	<u>(683,287)</u>	<u>0</u>
11 Total	<u>703,287</u>	<u>(59,327)</u>	<u>643,960</u>
12			
13 Revenues over expenditures	(703,287)	59,327	(643,960)
14 Beginning unencumbered cash	<u>807,919</u>	<u>(104,974)</u>	<u>702,945</u>
15			
16 Ending unencumbered cash	<u>\$104,632</u>	<u>(\$45,647)</u>	<u>\$58,985</u>

*To be reimbursed over three years from Butler Community College Foundation

**Butler Community College
Facilities Fund Designated Reserve
Presented December 9, 2025**

		<u>FY 2026</u>		<u>FY2026</u>
		Jul 28		Dec 9
		<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1	Sources of Revenue			
2	Other Income- Prior Year Claims Cancelled	\$10,000	\$0	\$10,000
3	Annual Transfer from Operating Budget	349,273	0	349,273
4	Transfer for Parking	56,000	0	56,000
5	Transfer for Stadium	15,000	0	15,000
6	Total Revenue	<u>430,273</u>	<u>0</u>	<u>430,273</u>
7	Expenditures			
8	Planned Projects - See below	<u>\$532,180</u>	<u>\$0</u>	<u>\$532,180</u>
9	To be determined	0	371,812	371,812
10	Total Expenditures	<u>532,180</u>	<u>371,812</u>	<u>903,992</u>
11				
12	Revenues over expenditures	(101,907)	(371,812)	(473,719)
13	Beginning unencumbered cash	<u>473,719</u>	(0)	<u>473,719</u>
14				
15	Ending unencumbered cash	<u>\$371,811</u>	<u>(\$371,811)</u>	<u>(\$0)</u>

	Planned Items in Order of Priority	Code	Priority	Est Cost
17				
18	Vehicle Repair & Purchase	854	1	28,000
19	Deferred Maintenance	991	2	112,500
20	Parking Lot Repair	959	3	201,921
21	Asbestos Removal & Insulation	864	4	20,000
22	Classroom Carpet Replacement	984	5	30,000
23	ADA Issues & Repairs	978	6	9,759
24	1200 Fleet Gate/Fence Replacement with Prox Access	857	7	20,000
25	Stadium Deferred Maintenance (Accumulates with		8	60,000
26	Campus & 1200 Bldg Concrete Replacement	979	9	50,000
27	Total			\$532,180

Butler Community College
Deferred Maintenance Designated Reserve
Presented Dec 9, 2025

	<u>FY 2026</u>		<u>FY2026</u>
	Jul 28		Dec 9
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1 Sources of Revenue			
2 Transfer in From Capital Projects Reserve	\$0	\$0	\$0
3 Previous Year Canceled Claims	0	0	0
4 Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>
5 Expenditures			
6 Transfer to Fleet Vehicle Reserve	150,000	(74,000)	76,000
7 City of Andover-Yorktown**	114,325	(114,325)	0
8 700 Bldg Complete HVAC Replacement*	668,304	(78,344)	589,960
9 5000 Bldg Street Access Modification	0	100,000	100,000
10 Plaza Renovation Project	0	200,000	200,000
11 Misc Tool Purchase	<u>10,000</u>	<u>0</u>	<u>10,000</u>
12 Total Expenditures	<u>942,629</u>	<u>33,331</u>	<u>975,960</u>
13			
14 Revenues over expenditures	(942,629)	(33,331)	(975,960)
15 Beginning unencumbered cash	<u>1,632,476</u>	<u>(84,262)</u>	<u>1,548,214</u>
16			
17 Ending unencumbered cash	<u>\$689,847</u>	<u>(\$117,594)</u>	<u>\$572,254</u>

State Capital Outlay Grant Funds

18 Source of Revenue			
19 State Capital Outlay Grant	\$623,047	\$0	\$623,047
20 Campus Restoration Aid	0	92,350	92,350
21 Total Revenue	<u>623,047</u>	<u>92,350</u>	<u>715,397</u>
22 Expenditures	<u>623,047</u>	<u>92,350</u>	<u>715,397</u>
23 Revenues over expenditures	0	0	0
24 Beginning unencumbered cash	<u>0</u>	<u>0</u>	<u>0</u>
25 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

* The approved project total for the "700 Bldg Complete HVAC Replacement" is \$2,468,426.

FY25 - \$1,349,351 was paid out of the State Capital Outlay funds.

FY26 - \$1,122,150 total. \$450,771 will be funded by the Capital Outlay (Mill Levy) fund, \$589,960 will be funded out of the Deferred Maintenance fund, & \$81,419 out of State Capital Outlay Grant

** Budgeted for out of Operating Budget instead of Deferred Maintenance.

Butler Community College
Deferred Maintenance Planned Sources and Uses
December 9, 2025

FY2026 Deferred Maintenance Planned Sources and Uses					
	Capital Outlay Mill Levy Fund	Def Maint Designated Reserve	State Capital Outlay Grant	State Campus Resoration Aid	Total
FY2026 Beginning Bal	450,771	1,548,214	0	0	1,998,985
FY2026 Revenue	<u>0</u>	<u>0</u>	<u>623,047</u>	<u>92,350</u>	<u>715,397</u>
FY2026 Total Sources	450,771	1,548,214	623,047	92,350	2,714,382
FY2026 Uses:					
700 HVAC	450,771	589,960		81,419	1,122,150
Other	<u>0</u>	<u>386,000</u>	<u>623,047</u>	<u>10,931</u>	<u>1,019,978</u>
FY2026 Total Uses	<u>450,771</u>	<u>975,960</u>	<u>623,047</u>	<u>92,350</u>	<u>2,142,128</u>
FY2026 Ending Balance	<u>\$0</u>	<u>\$572,254</u>	<u>\$0</u>	<u>\$0</u>	<u>\$572,254</u>

FY2027 Deferred Maintenance Planned Sources and Uses					
	Outlay Mill Levy Fund (Note 1)	Def Maint Designated Reserve	State Capital Outlay Grant	State Campus Resoration Aid	Total
FY2027 Beginning Bal		572,254	0	0	572,254
FY2027 Revenue		<u>0</u>	<u>623,047</u>	<u>92,350</u>	<u>715,397</u>
FY2027 Total Sources est.		572,254	623,047	92,350	1,287,651
FY2027 Total Uses est.		764,603	623,047	92,350	1,480,000
FY2026 Ending Balance - Note 2		<u>(\$192,349)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$192,349)</u>

Note 1: The Capital Outlay (Mill Levy Fund will zero out and be discontinued.

Note 2: This estimated negative balance for FY2027 will be requested from the Operating Budget during the current ZBB budget development process.

Butler Community College
Deferred Maintenance Spending Plan for FY2026 and FY2027
December 9, 2025

FY2026 Planned Expenitures					
	Capital Outlay Mill Levy Fund	Def Maint Designated Reserve	State Capital Outlay Grant	State Campus Resoration Aid	Total
700 Building HVAC	450,771	589,960	81,419		1,122,150
BOA Parking Lot Maint			75,000		75,000
100 Bldg Light Replacement			3,113		3,113
200 Bldg Light Replacement			10,649		10,649
Facilities Large Equip Bldg			25,000		25,000
McConnell Service Carpet			13,318		13,318
McConnell Service Blinds			3,140		3,140
1500 Bldg Light Replacement			53,408	19,963	73,371
5000 Bldg Efis Repairs				72,387	72,387
600 Bld HVAC Prelim Dsgn			58,000		58,000
600 Bldg HVAC Costs			300,000		300,000
5000 Bldg Street Access		100,000			100,000
Plaza Renovation Project		200,000			200,000
Misc Tool Purchase		10,000			10,000
Transfer to Fleet Reserve		76,000			76,000
FY2026 Planned Expenses	\$450,771	\$975,960	\$623,047	\$92,350	\$2,142,128

FY2027 Planned Expenitures					
	Capital Outlay Mill Levy Fund	Def Maint Designated Reserve	State Capital Outlay Grant	State Campus Resoration Aid	Total
					850,000
1500 Bldg Restroom Remodel					40,000
BOE West Parking Lot					270,000
BOE Parking Lot Maintenance					150,000
300 Bldg Main Chill Plant Boilers Replaced					120,000
Utility Underground GPS Location Services					50,000
FY2027 Planned Expenses					\$1,480,000

Butler Community College
Priority Unfunded Deferred Maintenance Projects
December 9, 2025

Level 2 Deferred Maintenance Projects - Currently Unfunded	
Door/Frames/Glass Replacement	20,000
BOE ADA Annual Sidewalk Repair	500,000
700 Bldg Scene Shop & Locker Room Sewer Line Replacement	82,000
5000 Bldg Roof Replacement	960,000
1200 Annual Maintenance of Football & Soccer Field	150,000
BOA Parking Lot Repairs	400,000
BOE Parking Lot Repairs - East & North Lots	357,000
200 Bldg Chem Lab Remodels - 3 Lab @ 200,00 ea.	600,000
1200 Bldg HVAC Replacement	75,000
BOE Annual Parking Lot Maintenance	800,000
BOE West Parking Lot Replacement	750,000
600 Bldg HVAC & Piping Replacement	3,600,000
200 Bldg HVAC & Piping Replacement	3,500,000
1200 Bldg Construction Remodel	60,000
1900 Bldg Boiler Replacement	60,000
1900 Bldg Chiller Replacement	250,000
1200 Bldg Fleet Carport System	280,000
Total	<u>\$12,444,000</u>

Butler Community College
Fleet Leasing Reserve
Presented December 9, 2025

	<u>FY 2026</u>		<u>FY 2026</u>
	Jul 25		Dec 9
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1 Sources of Funds			
2 Transfer in from Facilities Operating	\$80,000	\$0	\$80,000
3 Transfer in from Deferred Maint Res	150,000	<u>(74,000)</u>	76,000
4 Transfer in from Technical-Facilities			
Management Operating Budget	94,000	0	94,000
5 Media Leasing Transfer	12,239	0	12,239
6 Miscellaneous	<u>35,000</u>	<u>18,960</u>	<u>53,960</u>
7 Total	<u>371,239</u>	<u>(55,040)</u>	<u>316,199</u>
8			
9 Expenditures			
10 Fleet Leasing	<u>\$293,862</u>	<u>\$0</u>	<u>\$293,862</u>
11 Total Expenditures	<u>293,862</u>	<u>0</u>	<u>293,862</u>
12			
13 Revenues over expenditures	77,378	(55,040)	22,338
14 Beginning unencumbered cash	<u>175,619</u>	<u>0</u>	<u>175,619</u>
15			
16 Ending unencumbered cash	<u>\$252,996</u>	<u>(\$55,040)</u>	<u>\$197,956</u>

**Butler Community College
Technology Designated Fund
Presented December 9, 2025**

	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY 2032</u>	<u>FY 2033</u>
1 Revenues								
2 BCTV	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
3 Budget Transfer from Operating Funds	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
4 Sprint Lease Renewal	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000
5 My Butler Laptop	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>
7 Total Revenues	211,000	211,000	211,000	211,000	211,000	211,000	211,000	211,000
9 Expenditures								
10 Cyber Security	160,000	160,000	180,000	180,000	180,000	190,000	190,000	190,000
12 On-Premises Servers/Storage								
13 Storage	310,000	0	0	0	0	0	0	350,000
14 Server Hardware	0	0	0	0	0	0	0	250,000
16 Student Laptop	0							
17 Laptops	285,000	285,000	285,000	300,000	300,000	300,000	315,000	315,000
18 H/S Support	108,000	108,000	108,000	108,000	108,000	108,000	108,000	108,000
20 Data Center Core Technolog								
21 WiFi Controllers	0	0	0	70,000	0	0	0	0
22 ClearPass	0	0	0	0	50,000	0	0	0
23 UPS Batteries	0	0	0	0	15,000	0	0	0
24 Andover Core	0	0	0	0	60,000	0	0	0
25 Core Blades	0	0	0	0	25,000	0	0	0
26 Firewalls	0	0	0	0	0	165,000	0	0
27 El Dorado Core	0	0	0	0	0	0	136,000	0
28 HVAC	0	0	0	0	0	0	0	150,000
30 Network (Wired and WiFi)								
31 Cabling	75,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
32 Classrooms	166,000	119,000	102,000	100,000	100,000	100,000	100,000	100,000
33 Conference Rooms	0	120,000	70,000	28,000	40,000	20,000	10,000	0
35 BCTV Leasing	60,000	60,000	70,000	70,000	70,000	70,000	70,000	70,000
37 Data & AI/ML	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
39 Physical Security	188,000	188,000	188,000	70,000	0	0	0	0
41 Misc								
42 Adobe	60,000	0	0	0	0	0	0	0
44 Total Expenditures	<u>1,462,000</u>	<u>1,140,000</u>	<u>1,103,000</u>	<u>1,026,000</u>	<u>1,048,000</u>	<u>1,053,000</u>	<u>1,029,000</u>	<u>1,633,000</u>
46 Transfer From Operating Budget	582,000	272,000	272,000	272,000	272,000	272,000	272,000	272,000
47 Beginning Unencumbered Cash	<u>2,425,130</u>	<u>1,756,130</u>	<u>1,099,130</u>	<u>479,130</u>	<u>(63,870)</u>	<u>(628,870)</u>	<u>(1,198,870)</u>	<u>(1,744,870)</u>
49 Ending Unencumbered Cash	<u>\$ 1,756,130</u>	<u>\$ 1,099,130</u>	<u>\$ 479,130</u>	<u>\$ (63,870)</u>	<u>\$ (628,870)</u>	<u>\$ (1,198,870)</u>	<u>\$ (1,744,870)</u>	<u>\$ (2,894,870)</u>

**Butler Community College
Insurance Deductible Designated Reserve
Presented December 9, 2025**

	FY 2026 Jul 28 <u>Estimate</u>	<u>Change</u>	FY 2026 Dec 9 <u>Estimate</u>
Revenues	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Revenues over expenditures	0	0	0
Beginning unencumbered cash	<u>446,415</u>	<u>(5,600)</u>	<u>440,815</u>
Ending unencumbered cash	<u>\$446,415</u>	<u>(\$5,600)</u>	<u>\$440,815</u>

**Butler Community College
Capital Outlay Fund
Presented December 9, 2025**

	FY 2026 Jul 28 <u>Estimate</u>	<u>Change</u>	FY 2026 Dec 9 <u>Estimate</u>
Revenue - Taxes in Process and Delinquent Taxes	\$0	\$0	\$0
Less Expenditures			
700 Bldg Complete HVAC Replacement*	<u>450,771</u>	<u>0</u>	<u>450,771</u>
Total	<u>450,771</u>	<u>0</u>	<u>450,771</u>
Revenues over expenditures	(450,771)	0	(450,771)
Beginning Fund Balance	<u>450,771</u>	<u>(450,771)</u>	<u>0</u>
Ending Fund Balance	<u>\$0</u>	<u>(\$450,771)</u>	<u>(\$450,771)</u>

* The approved project total for the "700 Bldg Complete HVAC Replacement" is \$2,468,426.
FY25 - \$1,349,351 was paid out of the State Capital Outlay funds.
FY26 - \$1,122,150 total. \$450,771 will be funded by the Capital Outlay (Mill Levy) fund,
\$589,960 will be funded out of the Deferred Maintenance fund, & \$81,419 out of State Capital
Outlay Grant.

Butler Community College
Campus Life Funds - FY 2026 Estimate
Presented December 9, 2025

FY 2026 Estimate					
	Book <u>Store</u>	Food <u>Service</u>	Residence <u>Hall</u>	Student <u>Union</u>	<u>Total</u>
Revenues	\$2,332,400	\$895,500	\$1,415,000	\$297,000	\$4,939,900
Expenditures	<u>1,953,011</u>	<u>909,500</u>	<u>1,869,482</u>	<u>312,542</u>	<u>5,044,535</u>
Rev over (under) exp	379,390	(14,000)	(454,482)	(15,542)	(104,635)
Intrafund transfer	(15,542)	14,000	0	15,542	14,000
Beginning unencumb cash	<u>3,746,666</u>	<u>0</u>	<u>496,815</u>	<u>0</u>	<u>4,243,482</u>
Est ending unencumb cash	<u><u>\$4,110,514</u></u>	<u><u>\$0</u></u>	<u><u>\$42,333</u></u>	<u><u>\$0</u></u>	<u><u>\$4,152,848</u></u>

**Butler Community College
Bookstore Fund - FY 2026 Estimate
Presented December 9, 2025**

	<u>FY 2026</u> Jul 28 <u>Estimate</u>	<u>Change</u>	<u>FY 2026</u> Dec 9 <u>Estimate</u>
1 Revenues			
2 Book Sales	\$2,030,000	\$0	\$2,030,000
3 Merchandise Sales	231,000	13,000	244,000
4 Athletic Bus - Repayment *	0	38,400	38,400
5 Other Income	<u>22,300</u>	<u>(2,300)</u>	<u>20,000</u>
6			
7 Total Revenues	<u>2,283,300</u>	<u>49,100</u>	<u>2,332,400</u>
8			
9 Expenditures			
10 Salaries & Benefits	473,441	50,000	523,441
11 Purchases - Books**	1,350,000	(450,000)	900,000
12 Purchases - Merchandise	110,000	(4,500)	105,500
13 Operating & General	75,300	20	75,320
14 Utilities	4,200	150	4,350
15 Athletic Bus Purchase *	0	332,400	332,400
16 Equipment & Facilities Projects	<u>12,000</u>	<u>0</u>	<u>12,000</u>
19			
20 Total Expenditures	<u>2,024,941</u>	<u>(71,930)</u>	<u>1,953,011</u>
21			
22 Revenue over Expenditures	258,360	121,030	379,390
23 Intrafund transfer - to Capital Reserve			
24 Intrafund transfer - to Student Union	(15,542)	0	(15,542)
25 Beginning Unencumbered Cash	<u>3,750,773</u>	<u>(4,107)</u>	<u>3,746,666</u>
26			
27 Ending Unencumbered Cash	<u>\$3,993,591</u>	<u>\$116,923</u>	<u>\$4,110,514</u>

* At the August Board meeting the Board of Trustees approved the Athletic department to purchase a new Bus in the amount of \$332,400 to come out of Campus Life funds. TFA states that the Athletics department will repay the Campus Life fund \$3,200/month over the course of 104 months.

** In FY25, the Bookstore purchased the bulk of books needed for FY26.

Butler Community College
Food Service Fund - FY 2026 Estimate
Presented December 9,2025

	<u>FY 2026</u>		<u>FY 2026</u>
	Jul 28		Dec 9
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1 Revenues			
2 Meal Contracts	\$870,000	(\$30,000)	\$840,000
3 Summer Camps	48,000	0	48,000
4 Rebates	6,000	1,500	7,500
5 Other Income	<u>0</u>	<u>0</u>	<u>0</u>
6 Total Revenue	<u>924,000</u>	<u>(28,500)</u>	<u>895,500</u>
7			
8 Expenditures			
9 Salaries & Benefits	1,000	0	1,000
10 Cost of Sales - Meal Contracts	780,000	0	780,000
11 Cost of Sales - Summer Camps	40,000	(20,000)	20,000
12 Operating & General	58,900	4,500	63,400
13 Utilities	8,100	0	8,100
14 Equipment & Facilities	<u>36,000</u>	<u>1,000</u>	<u>37,000</u>
15			
16 Total Expenditures	<u>924,000</u>	<u>(14,500)</u>	<u>909,500</u>
17			
18 Revenues over Expenditures	0	(14,000)	(14,000)
19 Intrafund transfer from Residence Hall	0	14,000	14,000
20 Beginning Unencumbered Cash	<u>0</u>	<u>0</u>	<u>0</u>
21			
22 Ending Unencumbered Cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

Butler Community College
Residence Hall Fund - FY 2026 Estimate
Presented December 9, 2025

	<u>FY 2026</u> Jul 28		<u>FY 2026</u> Dec 9
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1 Revenues			
2 Residence Hall Contracts	\$1,386,645	(\$6,645)	\$1,380,000
3 Summer Camps	25,000	5,000	30,000
4 Other Income (Application Fees & Commissions)	<u>9,000</u>	<u>(4,000)</u>	<u>5,000</u>
5 Total Revenues	<u>1,420,645</u>	<u>(5,645)</u>	<u>1,415,000</u>
6 Expenditures			0
7 Salaries & Benefits	521,298	0	521,298
8 Operating & General	347,660	43,280	390,940
9 Utilities	190,359	0	190,359
10 Facilities Projects (see below)	425,000	29,935	454,935
11 Debt Service	<u>297,950</u>	<u>0</u>	<u>297,950</u>
12 Total Expenditures	<u>1,782,267</u>	<u>73,215</u>	<u>1,855,482</u>
13			
14 Revenue over Expenditures	(361,622)	(78,860)	(440,482)
15 Intrafund transfer to Food Service	0	14,000	14,000
16 Beginning Unencumbered Cash	<u>543,871</u>	<u>(47,056)</u>	<u>496,815</u>
17			
18 Ending Unencumbered Cash	<u>\$182,249</u>	<u>(\$139,916)</u>	<u>\$42,333</u>

Project Summary - FY 2026 Estimates		
19	Recurring projects	
20	Mattress replacement (65 per year)	\$13,000
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	<u>84,000</u>
25	Total Recurring projects	<u>107,000</u>
26	Planned Projects FY 2026	
27	Replace Doors and Frames in West Dorm Rooms per year through FY30	30,000
28	1300-HVAC Pipe Replacement \$25,000 per year through FY26	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 FY26	15,000
31	Epoxy floors in 300 & 400 Dorm Rooms per year through FY30	140,000
32	Design for upgrading 1300 bldg heating and air until FY26	45,000
33	Sound Proof Panels	12,000
34	1100 Dorm - Control Monitoring Water Boiler	29,935
35	Replace Restroom Doors & Block Partitions through FY26	<u>35,000</u>
36		
37	Total Planned Projects FY 2026	<u>347,935</u>
38	Total Facilities Projects	<u>\$454,935</u>

**Butler County Community College
Student Union Fund - FY 2026 Estimate
Presented December 9, 2025**

	<u>FY 2026</u> Jul 28 <u>Estimate</u>	<u>Change</u>	<u>FY 2026</u> Dec 9 <u>Estimate</u>
1 Revenues			
2 Student Fees	\$280,000	\$7,000	\$287,000
3 Other Income	<u>7,000</u>	<u>3,000</u>	<u>10,000</u>
4			
5 Total Revenues	<u>287,000</u>	<u>10,000</u>	<u>297,000</u>
6			
7 Expenditures			
8 Salaries & Benefits	141,607	0	141,607
9 Utilities	6,935	1,465	8,400
10 General Operating	4,400	(1,465)	2,935
11 Equipment & Facilities	11,600	4,000	15,600
12 Facilities-Remodeling/Renovation	3,000	6,000	9,000
13 Snack Bar Operations	<u>135,000</u>	<u>0</u>	<u>135,000</u>
14			
15 Total Expenditures	<u>302,542</u>	<u>10,000</u>	<u>312,542</u>
16			
17 Revenues over (under) Expenditures	(15,542)	0	(15,542)
18 Intrafund transfer - from Bookstore	15,542	0	15,542
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 2026 Estimate
Presented December 9, 2025

	<u>FY 2026</u>		<u>FY 2026</u>
	Jul 28		Dec 9
1 Revenues	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
2 Federal Grant	\$216,755	\$52,816	\$269,570
3 State Grant	77,856	(1,561)	76,295
4 Other Revenue	0	0	0
5 Transfer from Operating Funds	<u>160,000</u>	<u>0</u>	<u>160,000</u>
6 Total Revenues	<u>454,611</u>	<u>51,254</u>	<u>505,865</u>
7 Expenditures			
8 Personnel	388,873	79,373	468,246
9 Operating and General Expense	<u>65,738</u>	<u>(28,119)</u>	<u>37,619</u>
10 Total Expenditures	<u>454,611</u>	<u>51,254</u>	<u>505,865</u>
11 Revenues over expenditures	(0)	0	0
12 Beginning unencumbered cash	<u>0</u>	<u>0</u>	<u>0</u>
13 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Butler Community College
Adult Supplementary Education Fund - FY 2026 Estimate
(Career and Workforce Education)
Presented December 9, 2025

	<u>FY 2026</u>		<u>FY 2026</u>
	Jul 28		Dec 9
1 Revenues	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
2 CWE Income	\$250,000	\$10,000	\$260,000
3 Total Revenues	<u>250,000</u>	<u>10,000</u>	<u>260,000</u>
4 Expenditures			
5 Personnel	137,872	(100)	137,772
6 Operating and General Expense	109,350	7,500	116,850
7 Equipment	<u>3,500</u>	<u>0</u>	<u>3,500</u>
8 Total Expenditures	<u>250,722</u>	<u>7,400</u>	<u>258,122</u>
9			
10 Revenues over expenditures	(722)	2,600	1,878
11 Beginning unencumbered cash	<u>238,752</u>	<u>(12,350)</u>	<u>226,403</u>
12 Ending unencumbered cash	<u>\$238,030</u>	<u>(\$9,750)</u>	<u>\$228,281</u>

**Butler Community College
Restricted Funds
Grant Awards - FY2026
Presented December 9, 2025**

	<u>FY2026</u> <u>Awarded as of 10.31.25</u>
1 Federal Work Study	\$170,000
2 Federal SEOG FY25	3,000
3 Federal SEOG FY26	250,000
4 Federal PELL FY25	42,355
5 Federal PELL FY26	5,743,207
6 William D Ford Direct Loans FY25	33,570
7 William D Ford Direct Loans FY26	3,524,784
8 Carl Perkins Program Improvement FY24 (Carryover)	2,900
9 Carl Perkins Program Improvement FY26	271,291
10 Carl Perkins Corrections Grant FY26	9,320
11 Carl Perkins Performance Incentive FY26	4,000
12 Butler/WSU Education Grant	2,234
13 South Central Kansas Library System (Carryover)	9,482
14 South Central Kansas Library System FY26	7,675
15 Nursing Initiative Grant	34,047
16 CBH Nursing Retention Grant (Carryover)	15,210
17 KS Department of Corrections FY23 (Carryover)	1,301
18 KS Department of Corrections FY24 (Carryover)	2,783
19 KS Department of Corrections FY26	417,124
20 KS Promise Scholarship	343,575
21 ARISE Grant	12,955
22	
23 Totals	\$10,900,813

Self Funded Health Insurance
Presented December 9, 2025

Health Insurance Self Funded Restricted Account
Information for the Plan-Year October 1, 2024 to September 30, 2025

1	Net contributions less self-funded claims plus Butler Investment: October 1, 2024	\$1,440,166
2		
3	Sources: Net contributions (Note 1)	4,756,036
4		
5	Uses: Self funded-claims paid	<u>4,299,940</u>
6		
7	Net contributions less self-funded claims paid for the plan year	456,096
8		
9	Butler Investment	<u>0</u>
10		
11	Net contributions less self-funded claims plus Butler Investment: September 30, 2025	<u>1,896,261</u>

Note 1

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

Butler Community College
Agency Accounts
Revenues, Expenditures, and Balances - FY 2026
Presented December 9, 2025

		7/1/2025			10/31/25
		<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	159,146	37,264	126,460	69,950
4	595 Diversity Kansas	26	(75)	0	(49)
5	596 The Cave	200	0	0	200
6	797 Black Student Association (BSA)	1,406	250	0	1,656
7	815 Butler Notables	646	0	0	646
8	823 Campus for Crusades (CRU)	250	0	0	250
9	826 So Psyched	446	0	0	446
10	834 Flint Hills Classic - Livestock Jud	40,260	0	0	40,260
11	837 Butler Student Food Pantry	498	0	200	298
12	842 DECA	4,083	0	0	4,083
13	849 Future Business Leaders of America	698	250	0	948
14	855 Student Nurse Association	662	2,275	0	2,937
15	857 Music Club Instrumental	8,056	0	0	8,056
16	858 Music Club Vocal	18,339	2,300	3,598	17,041
17	866 English Dept Royalties	6,891	0	0	6,891
18	867 Student Government Association	17,182	0	10,735	6,446
19	868 Delta Psi Omega	3,879	95	(500)	4,474
20	869 A Cappella Choir	350	0	0	350
21	871 Op Staff Activities Fund	2,918	510	(293)	3,721
22	873 International Student Association	1,831	1,100	259	2,673
23	874 Art Club	571	0	352	219
24	878 Football Fundraiser	0	38,834	59,256	(20,423)
25	882 Life Enrichment Program	866	0	654	212
26	889 BEACIN Fund	2,364	5,612	7,975	0
27	894 Cross County/Track Fundraising	0	0	865	(865)
28	895 BCC Assoc for Early Childhood Ed	330	0	0	330
29	898 AKCCOP Workshop	201	0	0	201
30	905 Phi Theta Kappa	57,077	370	450	56,997
31	907 Culinary Student Ambassadors	1,959	250	0	2,209
32	908 CTE Workshops	13,974	0	0	13,974
33	914 Contemporary Music & Recording Club	250	0	0	250
34	915 National Assoc of Music Educators	623	0	0	623
35	925 Spirit Squad	10,047	0	0	10,047
36	926 Employment Career/Fair	2,182	0	0	2,182
37	934 HALO-Hispanic Am Leadership Orgn	721	0	0	721
38	935 KCSAA - KS Student Affair Admins	371	0	0	371
39	945 Accessibility Training	2,601	0	0	2,601
40	951 Butler Chess Club	250	0	0	250
41	952 Butler Electronics Club	153	250	0	403
42	953 Spanish Club	100	0	0	100
43	961 Men's Basketball Fundraiser	2,293	0	0	2,293
44	962 Library Coffee Shop	76	3,631	3,778	(71)
45	963 Butler Grizzly Ambassadors	1,190	0	0	1,190
46	964 Smorgaschords	1,240	0	0	1,240
47	967 Baseball Agency	0	0	6,261	(6,261)
48	970 BUCO Pickleball Club	550	0	0	550
49	973 Allied with Pride	250	0	0	250
50	976 Philosophy Club	942	0	0	942
51	977 Butler Gaming Association	331	250	20	561
52	978 Ctrl-Alt-Elite	250	0	0	250
53	979 Society of Women Engineers	394	0	0	394
54	982 Kids Football Camp	30	210	0	240
55	984 Radio/TV Club	830	0	0	830
56	987 Women's Basketball Fundraiser	1,634	0	0	1,634
57	991 Women's Soccer Fundraiser	45,552	1,250	14,063	32,739
58	992 Women's Softball Fundraiser	15,507	0	0	15,507
59	994 National Technical Honor Society	290	0	0	290
60	995 Volleyball Fundraiser	<u>10,904</u>	<u>1,860</u>	<u>17,072</u>	<u>(4,308)</u>
61	Totals	<u>\$455,043</u>	<u>\$96,486</u>	<u>\$251,206</u>	<u>\$300,323</u>

Butler Community College
General Fund Activity Fee Supported Scholarship Summary
For the Year Ended June 30, 2026
Presented December 9, 2025

	<u>FY2026</u>	<u>FY 2026</u>	Increase
	July 28 Estimate	Dec 9 Estimate	(Decrease)
Academic Scholarships	381,956	480,356	98,400
Activity Scholarships	738,462	992,733	254,271
Other Scholarships	<u>652,471</u>	<u>378,529</u>	<u>(273,942)</u>
 Subtotal	 \$ 1,772,889	 \$ 1,851,618	 \$ 78,729
 Athletic Scholarships	 <u>\$ 1,655,556</u>	 <u>\$ 1,577,793</u>	 <u>\$ (77,763)</u>
 Total	 <u>\$ 3,428,445</u>	 <u>\$ 3,429,411</u>	 <u>\$ 966</u>

Summary of Activity Fee Supported Scholarships Budget on 6/30/2025

Beginning Balance 7/1/2024	\$ 215,217
Activity Fee Revenue for Scholarships FY2025	\$ 3,476,577
Scholarship Expense for FY2025	<u>\$ 3,595,248</u>
Ending Balance 6/30/2025	<u>\$ 96,546</u>

Estimated Summary of Activity Fee Supported Scholarships on 6/30/26

Beginning Balance 7/1/2025	\$ 96,546
Activity Fee Revenue for Scholarships FY2026	\$ 3,543,591
Scholarship Expense for FY2026	<u>\$ 3,429,411</u>
Ending Balance 6/30/2026	<u>\$ 210,726</u>

Butler Community College
Activity, Academic and Other Scholarships
For the Year Ended June 30, 2026
Presented December 9, 2025

	<u>FY2026</u>	<u>FY 2026</u>	Increase
	<u>July 28 Estimate</u>	<u>Dec 9 Estimate</u>	<u>(Decrease)</u>
1 <u>Academic</u>			
1 Academic Excellence Scholarship	28,019	41,234	13,215
2 Access Scholarship	8,603	2,350	(6,253)
3 Deans Scholarship	68,445	74,588	6,143
4 Presidential Scholarship	200,728	269,100	68,372
5 Technical Scholarship	30,713	24,863	(5,851)
6 Val/Sal Scholarship	45,449	68,223	22,774
7	Total \$ 381,957	\$ 480,356	98,399
8 <u>Activity</u>			
9 Grizzly Magazine Scholarship	2,383	9,188	6,805
10 Lantern Scholarship	10,936	21,042	10,106
11 Livestock Judging Scholarship	91,787	156,098	64,311
12 Instrumental Music Scholarship	146,188	189,588	43,400
13 Vocal Music Scholarship	266,217	353,334	87,117
14 Radio/TV Production Scholarship	17,655	38,221	20,566
15 Sports Media	6,848	7,652	804
16 Tec-E Scholarship	5,423	5,314	(109)
17 Theater Scholarship	97,799	109,621	11,822
18 Video Scholarship	54,762	34,244	(20,518)
19 Visual Arts Scholarship	38,463	62,904	24,441
20	Total \$ 738,461	\$ 987,207	\$ 248,746
21 <u>Other</u>			
22 Admissions MVP/Ambassador	9,038	10,803	1,765
23 Butler 2000	41,681	59,520	17,839
24 Dependents Scholarship (McConnell)	60,377	35,360	(25,017)
25 Latino Scholarship	1,755	4,875	3,120
26 Peer Tutor Ambassador	18,309	18,030	(279)
27 Recognition Scholarship	37,891	40,157	2,266
28 OER Book Scholarships	292,472	209,784	(82,688)
29 Summer +	190,948	0	(190,948)
30	Total \$ 652,471	\$ 378,529	\$ (273,942)
31			
Totals	<u>\$ 1,772,889</u>	<u>\$ 1,846,092</u>	<u>\$ 73,203</u>

Butler Community College
Activity Fee Supported Athletic Scholarships
For the Year Ended June 30, 2026
Presented December 9, 2025

	<u>FY2026</u>	<u>FY 2026</u>	Increase
	<u>July 28 Estimate</u>	<u>Dec 9 Estimate</u>	<u>(Decrease)</u>
1 Athletic Management Scholarship	8,024	8,181	157
2 Athletic Scholarship Books	52,932	713	(52,219)
3 Athletic Trainer Scholarship	17,706	13,979	(3,727)
4 Baseball Scholarship	98,618	154,934	56,316
5 Butler Grizzly Scholarship	62,330	98,828	36,498
6 Football Scholarship	565,638	390,048	(175,590)
7 In State Portion of Out of State Scholarships	245,494	307,506	62,012
8 Men's Basketball Scholarship	91,608	89,648	(1,960)
9 Men's Cross Country	44,462	40,917	(3,545)
10 Men's Track Scholarship	20,207	33,712	13,505
11 Shooting Sports Scholarship	3,800	5,000	1,200
12 Softball Scholarship	76,836	78,824	1,988
13 Spirit Squad Scholarship	44,883	40,540	(4,343)
14 Volleyball Scholarship	67,669	53,676	(13,993)
15 Women's Basketball Scholarship	117,733	104,167	(13,566)
16 Women's Cross Country	28,517	37,465	8,948
17 Women's Soccer Scholarship	102,837	95,010	(7,827)
18 Women's Track Scholarship	6,262	24,646	18,384
19			
20 Totals	<u>\$ 1,655,556</u>	<u>\$ 1,577,793</u>	<u>\$ (77,763)</u>

**Butler Community College
Analysis of Debt Service
Presented December 9, 2025**

Description of Debt	Year Purchased	Final Payment Year	Interest Rate	FY 2026 Debt Service Payments	Outstanding Balance June 30, 2025
Cummins Hall/Energy Cons COPs	2021	2028	2.0%	784,927	2,180,000
Fire Science Training Facility	2013	2033	2.8%	120,763	815,019
5000 Building Remodel	2019	2039	2.9%	555,106	6,270,000
Total Annual Debt Service				<u>\$1,460,796</u>	<u>\$9,265,019</u>

Anticipated Unrestricted Fund Revenues for FY 2026 \$56,875,801
 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%.

