



Butler Community College

Operating Fund Budget
FY2026 Budget Update

Presented March 30, 2026

Prepared by

Kent Williams, Kerry Potter, Candice Sullivan, Jennifer Kirkhart



Butler Community College
Operating Fund Budget Recommendation
March 30, 2026

Page

CONTENTS

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
March 30, 2026

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	28,832
In-State Out-Dist	97,404	92,267	86,510	95,068	94,842
Out-State	9,118	8,752	9,333	8,765	8,236
International	3,035	4,048	4,732	6,040	7,011
Total	136,134	132,176	128,374	138,667	138,921
Increase (Decrease) %	-3.6%	-2.9%	-2.9%	8.0%	0.2%

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
March 30, 2026

	FY2026 12/09/2025 Update	Incr (Decr)	FY2026 3/30/2026 Update
1 Operating Revenues	<u>\$56,875,801</u>	<u>(\$211,312)</u>	<u>\$56,664,489</u>
2			
3 Expenditure Budget	59,237,923	135,796	59,373,719
4 Unspent Budget Estimate	<u>2,392,592</u>	<u>0</u>	<u>2,392,592</u>
5 Net Expenditures	<u>56,845,331</u>	<u>135,796</u>	<u>56,981,127</u>
6			
7 Revenues Over (Under) Expenditures	30,470	(347,108)	(316,638)
8			
9 Beginning Unencumbered Cash	<u>9,288,088</u>	<u>0</u>	<u>9,288,088</u>
10 Ending Unencumbered Cash	<u>\$9,318,558</u>	<u>\$347,108</u>	<u>\$8,971,450</u>
11			
12 10.5% of Expenditures	<u>\$6,219,982</u>	<u>(\$14,259)</u>	<u>\$6,234,240</u>
13 Unencumbered cash over target	<u>\$3,098,576</u>	<u>\$361,368</u>	<u>\$2,737,208</u>

Butler Community College
Estimated Revenue Summary FY2026
March 30, 2026

	FY2026 Revenues <u>12-09-25 Update</u>	<u>Change</u>	FY2026 Revenues <u>3-30-26 Update</u>
1 In District Tuition	2,195,093	(\$15,792)	2,179,301
2 Out District Tuition	10,331,932	(\$7,294)	10,324,638
3 Out-State Tuition	1,385,080	\$5,050	1,390,130
4 International Tuition	1,139,404	\$56,004	1,195,408
5 Technology Fee	2,826,856	\$34,208	2,861,064
6 Scholarship Fee	3,543,591	\$1,991	3,545,582
7 Other Fees	<u>210,405</u>	(\$2,346)	<u>208,059</u>
8 Total Student Sources	<u>21,632,361</u>	<u>71,821</u>	<u>21,704,182</u>
9 Tuition Waivers	(1,250,963)	(45,345)	(1,296,308)
10 Net Student Sources	<u>20,381,398</u>	<u>26,475</u>	<u>20,407,874</u>
11 State Operating Grant	17,860,781	0	17,860,781
12 Excel in CTE	814,658	<u>60,286</u>	874,944
13 Total State Sources	<u>18,675,439</u>	<u>60,286</u>	<u>18,735,725</u>
14 Current Ad Valorem Tax	13,973,791	0	13,973,791
15 Tax-in-Process	432,204	1,927	434,131
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>1,927</u>	<u>15,934,365</u>
20 Reimbursements	32,587	0	32,587
21 Other Income	<u>1,771,804</u>	(300,000)	<u>1,471,804</u>
22 Total Other Revenue (1)	<u>1,804,391</u>	<u>(300,000)</u>	<u>1,504,391</u>
23 Transfers	<u>82,134</u>	<u>0</u>	<u>82,134</u>
24			
25 Total Revenues	<u>\$56,875,801</u>	<u>(\$211,312)</u>	<u>\$56,664,489</u>

Note 1: The decrease to Other Income is a change in estimated interest income.

Butler Community College
 Operating Fund FY2026 Expenditure Budget
 March 30,2026

<u>Expenditure Budget Changes</u>		
1	FY2026 expenditure budget - December 9, 2025	\$59,237,923
2	Adjust Employee Benefits estimate (1) 120,000	
3	Adjust faculty part-time/overload estimate (50,000)	
4	Adjust Scholarship expense estimate 65,796	
5	Net Changes to expenditure budget	<u>135,796</u>
6	Adjusted FY2026 expenditure budget - March 30, 2026	<u>\$59,373,719</u>

Note 1: The Employee Benefits budget includes payroll taxes and benefits including health insurance. The overall budget is approximately \$8.6M. Of the \$120,000 adjustment to the current year estimate, approximately \$70,000 is due to more retirements than anticipated.

Note 2: Expenditures Budget by Account Type

	12/9/2025		3/30/2026
	<u>Report</u>	<u>Change</u>	<u>Report</u>
Payroll	42,453,826	70,000	42,523,826
Debt Service	1,282,882	0	1,282,882
Scholarships	3,429,411	65,796	3,495,207
Other non-payroll	11,253,767	(12,800)	11,240,967
Transfers	<u>818,037</u>	<u>12,800</u>	<u>830,837</u>
Totall	<u>59,237,923</u>	<u>135,796</u>	<u>59,373,719</u>



Butler Community College

Supplemental Budget Information

Presented to the Board of Trustees
March 30, 2026

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

Butler Community College
Supplemental Budget Information
Presented March 30, 2026

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 March 30, 2026

			7/1/25			2/28/26
			<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1	777	HEERF Indirect Fund	\$168,439	\$0	\$0	\$168,439
2	380	Butler Radio	18,022	8,000	4,362	21,659
3	383	Student Sports Media	6,000	6,000	0	12,000
4	387	Arktos Moving Images	34,418	8,000	278	42,140
5	407	Software Development Fees	29,120	0	0	29,120
6	412	Art Project/Ceramics Fee Account	3,380	10,700	4,562	9,518
7	414	Instrumental Music Fee Account	2,547	6,450	0	8,997
8	415	Vocal Music Fee Account	28,853	61,935	45,364	45,424
9	416	Athletic Conditioning Fee Account	60,349	4,059	15,958	48,449
10	417	PE Conditioning Fee Account	5,994	0	0	5,994
11	420	EDCF Supply Fees	618	637	432	823
12	426	Fitness/Wellness Fee	4,120	0	0	4,120
13	427	Education Course Fees	10,230	1,190	1,066	10,355
14	509	Indirect Charges	97,698	5,735	0	103,434
15	511	First Gen Task Force	3,022	0	1,376	1,646
16	590	Garnishment Fee Account	7,931	282	5,000	3,212
17	719	Workroom	223,129	36,229	101,967	157,391
18	760	KCCLI - CC Leadership Institute	17,230	29,770	17,052	29,948
19	770	Science Lab Fees	200,871	47,880	39,996	208,755
20	771	Biology Dept Royalties	13,345	0	0	13,345
21	793	Academic Testing Non-Butler Student	26,445	600	0	27,045
22	814	Safety and Security	11,467	0	0	11,467
23	820	VA Activities	33,861	0	386	33,475
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	8,000	2,698	46,014
27	841	Cap & Gown	18,608	14,206	6,768	26,047
28	846	Lantern Newspaper	29,498	8,000	4,491	33,007
29	850	Library	13,989	820	977	13,832
30	852	Theatre Designated	0	2,101	854	1,247
31	864	Transcript Fee Account	24,416	28,447	36,926	15,938
32	870	ABE Student Fees Account	0	970	3,780	(2,810)
33	924	ABE Project Account	44,723	32,900	15,591	62,032
34	965	Student Health Center	68,224	75,835	62,867	81,193
35	988	Placement Testing	93,615	12,253	0	105,868
36	996	Disciplinary Housing Fines	<u>15,746</u>	<u>2,365</u>	<u>0</u>	<u>18,111</u>
37						
38		Total General Designated Accounts *	<u>\$1,360,840</u>	<u>\$413,363</u>	<u>\$372,749</u>	<u>\$1,401,454</u>

*The Totals include Intrafund Transfers

Butler Community College
HEERF Indirect Designated Fund
Presented March 30, 2026

	<u>FY 2026</u> Dec 9 <u>Estimate</u>	<u>Change</u>	<u>FY 2026</u> Mar 30 <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 To Be Determined (1)	<u>168,439</u>	<u>0</u>	<u>168,439</u>
8 Total Use of Funds	<u>168,439</u>	<u>0</u>	<u>168,439</u>
9			
10 Revenues over expenditures	(168,439)	0	(168,439)
11 Beginning unencumbered cash	<u>168,439</u>	<u>0</u>	<u>168,439</u>
12			
13 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Note 1. President's Cabinet and the Board of Trustees should consider closing this balance out.

Butler Community College
PTE Designated Accounts
Revenues, Expenditures, and Balances - FY 2026
Presented March 30, 2026

	7/1/25			2/28/26
	<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1 400 Fire Supply Fee Account	\$58,321	\$14,905	\$9,870	\$63,356
2 402 Auto Technology Fee Account	6,095	5,220	3,490	7,825
3 403 Engineering Technology Fee Account	49,848	7,000	0	56,848
4 404 Cyber Sec/Internetworking Man Fees	170,393	127,380	41,185	256,588
5 405 Hospitality Management Fee Account	0	35,827	60,384	(24,556)
7 407 Software Development Fees	35,797	10,050	0	45,847
8 408 Academy Fee	22,112	7,920	0	30,032
9 409 Welding Fee Account	89,143	21,600	4,398	106,344
10 410 EMT Fee Account	19,564	40,467	25,979	34,052
11 411 Business Student Fee	14,084	1,980	3,780	12,284
12 413 Interactive Design Fees	38,220	50,175	21,651	66,745
13 418 Allied Health State Test Fee	16,121	3,780	7,825	12,077
14 421 Nursing Digital Resource Fee	113,851	121,608	116,806	118,653
15 422 KAPLAN Program Nursing	0	84,940	42,625	42,315
16 424 Allied Health Course Fee	41,560	1,890	0	43,450
17 429 Diesel Technology Fees	4,776	4,875	1,937	7,715
18 430 Agriculture Course Fee	2,742	700	0	3,442
19 483 NREMT Exam Site	23,435	11,075	3,180	31,330
20 521 CPR Cards	(7,448)	5,355	15,000	(17,093)
21 791 Nurse Entrance Testing Fees	24,716	7,050	6,460	25,306
22 856 Nursing Senior Fee	10,236	10,960	7,210	13,986
23 875 Diesel Tech Repairs	(2,239)	0	1,300	(3,540)
24 876 Auto Mechanics	17,000	16,535	1,236	32,298
25 879 Construction Technology Fees	50,360	11,675	0	62,035
26 975 Hospitality Management Events	<u>3,221</u>	<u>300</u>	<u>3,797</u>	<u>(276)</u>
27				
28 Total PTE Designated*	<u>\$801,909</u>	<u>\$603,267</u>	<u>\$378,112</u>	<u>\$1,027,064</u>

*The Totals include Intrafund Transfers

Butler Community College
Academic Program Development Designated Reserve
Presented March 30, 2026

	<u>FY 2026</u>		<u>FY 2026</u>
	Dec 9		Mar 30
	<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	<u>10,000</u>	<u>0</u>	<u>10,000</u>
8 Total Expenditures	<u>10,000</u>	<u>0</u>	<u>10,000</u>
9 Revenues over expenditures	30,000	0	30,000
10 Beginning unencumbered cash	<u>237,232</u>	<u>(0)</u>	<u>237,232</u>
11 Ending unencumbered cash	<u>\$267,232</u>	<u>(\$0)</u>	<u>\$267,232</u>
12			
State Apprenticeship Grant			
13 Revenues			
14 State Apprenticeship Grant	<u>\$1,309,893</u>	<u>\$0</u>	<u>\$1,309,893</u>
15 Expenditures	<u>1,309,893</u>	<u>0</u>	<u>1,309,893</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>

Butler Community College
Student Success Funds - FY 2026 Estimate
Presented March 30, 2026

	<u>FY 2026</u> Dec 9 <u>Estimate</u>	<u>Change</u>	<u>FY 2026</u> March 30 <u>Estimate</u>
1 Sources of Funds			
2 State Student Success Grant	\$961,810	\$0	\$961,810
3			
4 Expenditures			
5 Enrollment Coaches	201,000	0	201,000
6 Academic Success Coaches	54,590	0	54,590
7 Retention Coordinator	69,076	0	69,076
8 Professional Nursing Tutor	32,445	0	32,445
9 eCheckup to go	2,300	0	2,300
10 Togetherall Inc	11,500	0	11,500
11 Motimatic	157,500	4,725	162,225
12 Canusia	16,000	(16,000)	0
13 Aviso/Watermark	50,233	(50,233)	0
14 Redrock/Tutor Trak	3,499	0	3,499
15 Lightcast/Economic Modeling LLC	15,500	(15,500)	0
16 Flowcode	3,000	0	3,000
17 WISS	50,000	(30,000)	20,000
18 Intelligent Insights	43,059	0	43,059
19 Omingo Software LLC	0	1,018	1,018
20 Study Pod for Library	0	30,000	30,000
21 600 Building Remodel	0	225,498	225,498
22 To Be Determined	<u>252,108</u>	<u>(149,508)</u>	<u>102,600</u>
23 Total	<u>961,810</u>	<u>0</u>	<u>961,810</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>

**Butler Community College
Strategic Initiatives Designated Reserve
Presented March 30, 2026**

	<u>FY 2026</u> Dec 9 <u>Estimate</u>	<u>Change</u>	<u>FY 2026</u> Mar 30 <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	(2,500)	17,500
7 Redler Building and Interest	6,400	300	6,700
8 El Dorado Campus Plaza *	600,000	0	600,000
9 Centennial	17,560	2,040	19,600
10 To be determined (1)	<u>0</u>	<u>59,145</u>	<u>59,145</u>
11 Total	<u>643,960</u>	<u>58,985</u>	<u>702,945</u>
12			
13 Revenues over expenditures	(643,960)	(58,985)	(702,945)
14 Beginning unencumbered cash	<u>702,945</u>	<u>0</u>	<u>702,945</u>
15			
16 Ending unencumbered cash	<u>\$58,985</u>	<u>(\$58,985)</u>	<u>(\$0)</u>

Note 1. Possible use - Campus Logic

**Butler Community College
Facilities Fund Designated Reserve
Presented March 30, 2026**

	<u>FY 2026</u> Dec 9 <u>Estimate</u>	<u>Change</u>	<u>FY2026</u> Mar 30 <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	<u>15,000</u>	<u>0</u>	<u>15,000</u>
6 Total Revenue	<u>430,273</u>	<u>0</u>	<u>430,273</u>
7 Expenditures			
8 Planned Projects - See below	532,180	38,332	570,512
9 To be determined	<u>371,812</u>	<u>(38,332)</u>	<u>333,480</u>
10 Total Expenditures	<u>903,992</u>	<u>0</u>	<u>903,992</u>
11			
12 Revenues over expenditures	(473,719)	0	(473,719)
13 Beginning unencumbered cash	<u>473,719</u>	<u>(0)</u>	<u>473,719</u>
14			
15 Ending unencumbered cash	<u>\$0</u>	<u>(\$0)</u>	<u>(\$0)</u>

Planned Items in Order of Priority	Code	Priority	Est Cost
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	45,000
23 ADA Issues & Repairs	978	6	14,000
24 1200 Fleet Gate/Fence Replacement with Prox Access	857	7	20,000
25 Stadium Deferred Maintenance (Accumulates with Transfer)		8	60,000
26 Campus & 1200 Bldg Concrete Replacement	979	9	50,000
27 Football Field Sod Replacement	801	10	19,091
28 Total			\$570,512

**Butler Community College
Deferred Maintenance Designated Reserve
Presented March 30, 2026**

	<u>FY 2026</u> Dec 9 <u>Estimate</u>	<u>Change</u>	<u>FY2026</u> Mar 30 <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	76,000	0	76,000
7 700 Bldg Complete HVAC Replacement*	589,960	(118)	589,842
8 5000 Bldg Street Access Modification	100,000	25,000	125,000
9 Plaza Renovation Project	200,000	0	200,000
10 Misc Tool Purchase	<u>10,000</u>	<u>0</u>	<u>10,000</u>
11 Total Expenditures	<u>975,960</u>	<u>24,882</u>	<u>1,000,842</u>
12			
13 Revenues over expenditures	(975,960)	(24,882)	(1,000,842)
14 Beginning unencumbered cash	<u>1,548,214</u>	<u>0</u>	<u>1,548,214</u>
15			
16 Ending unencumbered cash	<u>\$572,254</u>	<u>(\$24,882)</u>	<u>\$547,372</u>
17			

State Capital Outlay Grant Funds

18 Source of Revenue			
19 State Capital Outlay Grant	\$623,047	\$0	\$623,047
20 Campus Restoration Aid	92,350	0	92,350
21 Total Revenue	<u>715,397</u>	<u>0</u>	<u>715,397</u>
22 Expenditures (S-9a)	<u>715,397</u>	<u>0</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. \$450,889 will be funded by the Capital Outlay (Mill Levy) Fund, \$589,842 will be funded out of the Deferred Maintenance fund, and \$81,419 out of State Capital Outlay Grant.

Butler Community College
Deferred Maintenance Planned Sources and Uses
March 30, 2026

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	
1	FY2026 Beginning Bal	450,771	1,548,214	0	0	1,998,985
2	FY2026 Revenue (S-8)	<u>0</u>	<u>0</u>	<u>623,047</u>	<u>92,350</u>	<u>715,397</u>
3	FY2026 Total Sources	450,889	1,548,214	623,047	92,350	2,714,500
4						
5	FY2026 Uses:					
6	700 HVAC	450,889	589,842	0	81,419	1,122,150
7	Other	<u>0</u>	<u>411,000</u>	<u>623,047</u>	<u>10,931</u>	<u>1,044,978</u>
8	FY2026 Total Uses (S-9a)	<u>450,889</u>	<u>1,000,842</u>	<u>623,047</u>	<u>92,350</u>	<u>2,167,128</u>
9						
10	FY2026 Ending Balance	<u>\$0</u>	<u>\$547,372</u>	<u>\$0</u>	<u>\$0</u>	<u>\$547,372</u>

FY2027 Deferred Maintenance Planned Sources and Uses						
	Capital Outlay Mill Levy Fund *	Def Maint Designated Reserve	State Capital Outlay Grant	State Campus Resoration Aid	Total	
11	FY2027 Beginning Bal	0	547,372	0	0	547,372
12	FY2027 Revenue	<u>0</u>	<u>0</u>	<u>648,605</u>	<u>100,000</u>	<u>748,605</u>
13	FY2027 Total Sources est.	0	547,372	648,605	100,000	1,295,977
14						
15	FY2027 Total Uses est. (S-10)	<u>0</u>	<u>764,603</u>	<u>648,605</u>	<u>100,000</u>	<u>1,513,208</u>
16						
17	FY2026 Ending Balance **	<u>\$0</u>	<u>(\$217,231)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$217,231)</u>

* The Capital Outlay (Mill Levy) Fund will zero out and be discontinued.

** 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
March 30, 2026

FY2026 Planned Expenitures

	Capital Outlay Mill Levy Fund	Def Maint Designated Reserve	State Capital Outlay Grant	State Campus Resoration Aid	Total
1	700 Building HVAC	450,889	589,842	81,419	1,122,150
2	BOA Parking Lot Maint				0
3	100 Bldg Light Replacement		3,113		3,113
4	200 Bldg Light Replacement		10,649		10,649
5	Facilities Large Equip Bldg				0
6	McConnell Service Carpet		13,318		13,318
7	McConnell Service Blinds		3,140		3,140
8	1500 Bldg Light Replacement		53,408	19,963	73,371
9	5000 Bldg Efis Repairs			72,387	72,387
10	600 Bld HVAC Prelim Design		58,000		58,000
11	600 Bldg HVAC Costs		400,000		400,000
12	5000 Bldg Street Access		125,000		125,000
13	Plaza Renovation Project		200,000		200,000
14	Misc Tool Purchase		10,000		10,000
15	Transfer to Fleet Reserve		76,000		76,000
16	FY2026 Planned Expenses (S-9)	<u>\$450,889</u>	<u>\$1,000,842</u>	<u>\$623,047</u>	<u>\$2,167,128</u>

FY2027 Planned Expenitures

	Capital Outlay Mill Levy Fund	Def Maint Designated Reserve	State Capital Outlay Grant	State Campus Resoration Aid	Total
17	600 Bldg HVAC Costs				850,000
18	1500 Bldg Restroom Remodel				40,000
19	BOE West Parking Lot				270,000
20	BOE Parking Lot Maintenance				150,000
21	300 Bldg Main Chill Plant Boilers Replaced				120,000
22	Utility Underground GPS Location Services				50,000
23	FY2027 Planned Expenses				<u>\$1,480,000</u>

Butler Community College
Priority Unfunded Deferred Maintenance Projects
March 30, 2026

Level 2 Deferred Maintenance Projects - Currently Unfunded		
1	Door/Frames/Glass Replacement	20,000
2	BOE ADA Annual Sidewalk Repair	500,000
3	700 Bldg Scene Shop & Locker Room Sewer Line Replacement	82,000
4	5000 Bldg Roof Replacement	960,000
5	1200 Annual Maintenance of Football & Soccer Field	150,000
6	BOA Parking Lot Repairs	400,000
7	BOE Parking Lot Repairs - East & North Lots	357,000
8	200 Bldg Chem Lab Remodels - 3 Lab @ 200,00 ea.	600,000
9	1200 Bldg HVAC Replacement	75,000
10	BOE Annual Parking Lot Maintenance	800,000
11	BOE West Parking Lot Replacement	750,000
12	600 Bldg HVAC & Piping Replacement	2,600,000
13	200 Bldg HVAC & Piping Replacement	3,500,000
14	1200 Bldg Construction Remodel	60,000
15	1900 Bldg Boiler Replacement	60,000
16	1900 Bldg Chiller Replacement	250,000
17	1200 Bldg Fleet Carport System	280,000
18	Total	<u>\$11,444,000</u>

**Butler Community College
Fleet Leasing Reserve
Presented March 30, 2026**

	<u>FY 2026</u> Dec 9 <u>Estimate</u>	<u>Change</u>	<u>FY 2026</u> Mar 30 <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	76,000	0	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>53,960</u>	<u>0</u>	<u>53,960</u>
7 Total	<u>316,199</u>	<u>0</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	22,338	0	22,338
14 Beginning unencumbered cash	<u>175,619</u>	<u>0</u>	<u>175,619</u>
15			
16 Ending unencumbered cash	<u>\$197,956</u>	<u>\$0</u>	<u>\$197,956</u>

Note: Additional revenue streams should be considered moving forward to ensure sustainability of the fund.

**Butler Community College
Technology Designated Fund
Presented March 30, 2026**

	<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 T-Mobile Lease Renewal	90,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000
5 My Butler Laptop	<u>62,000</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>17,500</u>	<u>32,000</u>
6 Total Revenues	287,000	211,000	211,000	211,000	211,000	211,000	196,500	211,000
7 Expenditures								
8 Cyber Security	164,000	160,000	180,000	180,000	180,000	190,000	190,000	190,000
9 On-Premises Servers/Storage							59,145	
10 Storage	309,479	0	0	0	0	0	0	350,000
11 Server Hardware	0	0	0	0	0	0	0	250,000
12 Student Laptop								
13 Laptops	0	285,000	285,000	300,000	300,000	300,000	315,000	315,000
14 H/S Support	0	108,000	108,000	108,000	108,000	108,000	108,000	108,000
15 Data Center Core Technolog								
16 WiFi Controllers	0	0	0	70,000	0	0	0	0
17 ClearPass	0	0	0	0	50,000	0	0	0
18 UPS Batteries	0	0	0	0	15,000	0	0	0
19 Andover Core	0	0	0	0	60,000	0	0	0
20 Core Blades	0	0	0	0	25,000	0	0	0
21 Firewalls	143,082	0	0	0	0	165,000	0	0
22 El Dorado Core	0	0	0	0	0	0	136,000	0
23 HVAC	0	0	0	0	0	0	0	150,000
24 Network (Wired and WiFi)								
25 Cabling	75,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
26 Switches	64,000	0	264,000	496,000	0	0	0	0
27 Wireless Aps	78,000	80,000	80,000	0	0	0	0	0
28 Edge UPS's	0	0	37,500	37,500	37,500	37,500	0	0
29 A/V Technology								
30 Classrooms	172,000	130,000	102,000	100,000	100,000	100,000	100,000	100,000
31 Conference Rooms	100,000	120,000	70,000	28,000	40,000	20,000	10,000	0
32 BCTV								
33 Leasing	66,000	60,000	70,000	70,000	70,000	70,000	70,000	70,000
34 Contracting	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
35 Data & AI/ML	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000
36 Physical Security	188,000	188,000	188,000	70,000	0	0	0	0
37 Misc								
38 Adobe	59,646	0	0	0	0	0	0	0
39 Total Expenditures	<u>1,422,207</u>	<u>1,234,000</u>	<u>1,487,500</u>	<u>1,562,500</u>	<u>1,088,500</u>	<u>1,093,500</u>	<u>1,091,145</u>	<u>1,636,000</u>
40								
41 Transfer From Operating Budget	200,000	272,000	272,000	272,000	272,000	272,000	272,000	272,000
42 Beginning Unencumbered Cash	<u>2,425,130</u>	<u>1,489,923</u>	<u>738,923</u>	<u>(265,577)</u>	<u>(1,345,077)</u>	<u>(1,950,577)</u>	<u>(2,561,077)</u>	<u>(3,183,722)</u>
43								
44 Ending Unencumbered Cash	<u>\$ 1,489,923</u>	<u>\$ 738,923</u>	<u>\$ (265,577)</u>	<u>\$ (1,345,077)</u>	<u>\$ (1,950,577)</u>	<u>\$ (2,561,077)</u>	<u>\$ (3,183,722)</u>	<u>\$ (4,336,722)</u>

**Butler Community College
Insurance Deductible Designated Reserve
Presented March 30, 2026**

	<u>FY 2026</u> Dec 9 <u>Estimate</u>	<u>Change</u>	<u>FY 2026</u> Mar 30 <u>Estimate</u>
1 Revenues	\$0	\$0	\$0
2 Expenditures	<u>0</u>	<u>4,278</u>	<u>4,278</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><u>\$440,815</u></u>	<u><u>0</u></u>	<u><u>\$440,815</u></u>

**Butler Community College
Capital Outlay Fund
Presented March 30, 2026**

	<u>FY 2026</u> Dec 9 <u>Estimate</u>	<u>Change</u>	<u>FY 2026</u> Mar 30 <u>Estimate</u>
6 Revenue - Delinquent & In-Process Taxes	\$0	\$118	\$118
7 Less Expenditures			
8 700 Bldg Complete HVAC Replacement*	<u>450,771</u>	<u>118</u>	<u>450,889</u>
9 Total	<u>450,771</u>	<u>118</u>	<u>450,889</u>
10 Revenues over expenditures	(450,771)	0	(450,771)
11 Beginning Fund Balance	<u>450,771</u>	<u>(0)</u>	<u>450,771</u>
12 Ending Fund Balance	<u><u>\$0</u></u>	<u><u>(\$0)</u></u>	<u><u>(\$0)</u></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. \$450,889 will be funded by the Capital Outlay (Mill Levy) Fund, \$589,842 will be funded out of the Deferred Maintenance fund, and \$81,419 out of State Capital Outlay Grant.

Butler Community College
Campus Life Funds - FY 2026 Estimate
Presented March 30, 2026

FY 2026 Estimate					
	Book <u>Store</u>	Food <u>Service</u>	Residence <u>Hall</u>	Student <u>Union</u>	<u>Total</u>
Revenues	\$2,297,800	\$895,500	\$1,455,000	\$280,000	\$4,928,300
Expenditures	<u>2,622,089</u>	<u>915,500</u>	<u>1,874,923</u>	<u>307,242</u>	<u>5,719,754</u>
Rev over (under) exp	(324,289)	(20,000)	(419,923)	(27,242)	(791,454)
Intrafund transfer	(27,242)	20,000	(20,000)	27,242	0
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>\$3,395,135</u></u>	<u><u>\$0</u></u>	<u><u>\$56,892</u></u>	<u><u>\$0</u></u>	<u><u>\$3,452,028</u></u>

**Butler Community College
Bookstore Fund - FY 2026 Estimate
Presented March 30, 2026**

	<u>FY 2026</u> Dec 9 <u>Estimate</u>	<u>Change</u>	<u>FY 2026</u> Mar 30 <u>Estimate</u>
1 Revenues			
2 Book Sales	\$2,030,000	(\$10,000)	\$2,020,000
3 Merchandise Sales	244,000	1,000	245,000
4 Athletic Bus - Repayment *	38,400	(25,600)	12,800
5 Other Income	<u>20,000</u>	<u>0</u>	<u>20,000</u>
6			
7 Total Revenues	<u>2,332,400</u>	<u>(34,600)</u>	<u>2,297,800</u>
8			
9 Expenditures			
10 Salaries & Benefits	523,441	1,033	524,473
11 Purchases - Books	900,000	430,000	1,330,000
12 Purchases - Merchandise	105,500	25,000	130,500
13 Operating & General	75,320	1,155	76,475
14 Utilities	4,350	0	4,350
15 Athletic Bus Purchase *	332,400	0	332,400
16 Dorm Room Access Controls**	0	209,891	209,891
17 Equipment & Facilities Projects	<u>12,000</u>	<u>2,000</u>	<u>14,000</u>
18 Total Expenditures	<u>1,953,011</u>	<u>669,078</u>	<u>2,622,089</u>
19			
20 Revenue over Expenditures	379,390	(703,678)	(324,289)
21 Intrafund transfer - to Student Union	(15,542)	(11,700)	(27,242)
22 Beginning Unencumbered Cash	<u>3,746,666</u>	<u>0</u>	<u>3,746,666</u>
23			
24 Ending Unencumbered Cash	<u>\$4,110,514</u>	<u>(\$715,378)</u>	<u>\$3,395,135</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.

** At the December Board meeting the Board of Trustees approved Residence Hall Access Controls, NFC Reader & Mobile Credentials with Campus Life paying for \$209,890.93 of the total cost.

Butler Community College
Food Service Fund - FY 2026 Estimate
Presented March 30, 2026

	<u>FY 2026</u>		<u>FY 2026</u>
	Dec 9		Mar 30
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1 Revenues			
2 Meal Contracts	\$840,000	\$0	\$840,000
3 Summer Camps	48,000	0	48,000
4 Rebates	7,500	0	7,500
5 Other Income	<u>0</u>	<u>0</u>	<u>0</u>
6 Total Revenue	<u>895,500</u>	<u>0</u>	<u>895,500</u>
7			
8 Expenditures			
9 Salaries & Benefits	1,000	0	1,000
10 Cost of Sales - Meal Contracts	780,000	45,000	825,000
11 Cost of Sales - Summer Camps	20,000	0	20,000
12 Operating & General	63,400	(19,400)	44,000
13 Utilities	8,100	2,400	10,500
14 Equipment & Facilities	<u>37,000</u>	<u>(22,000)</u>	<u>15,000</u>
15			
16 Total Expenditures	<u>909,500</u>	<u>6,000</u>	<u>915,500</u>
17			
18 Revenues over Expenditures	0	(20,000)	(20,000)
19 Intrafund transfer from Residence Hall	14,000	6,000	20,000
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>

Butler Community College
Residence Hall Fund - FY 2026 Estimate
Presented March 30, 2026

	<u>FY 2026</u>		<u>FY 2026</u>
	Dec 9		Mar 30
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1 Revenues			
2 Residence Hall Contracts	\$1,380,000	\$40,000	\$1,420,000
3 Summer Camps	30,000	0	30,000
4 Other Income (Application Fees & Commissions)	5,000	0	5,000
5 Total Revenues	<u>1,415,000</u>	<u>40,000</u>	<u>1,455,000</u>
6 Expenditures			
7 Salaries & Benefits	521,298	0	521,298
8 Operating & General	390,940	(550)	390,390
9 Utilities	190,359	(9)	190,350
10 Facilities Projects (see below)	454,935	20,000	474,935
11 Debt Service	<u>297,950</u>	<u>0</u>	<u>297,950</u>
12 Total Expenditures	<u>1,855,482</u>	<u>19,441</u>	<u>1,874,923</u>
13			
14 Revenue over Expenditures	(440,482)	20,559	(419,923)
15 Intrafund transfer to Food Service	(14,000)	(6,000)	(20,000)
16 Beginning Unencumbered Cash	<u>496,815</u>	<u>0</u>	<u>496,815</u>
17			
18 Ending Unencumbered Cash	<u>\$42,333</u>	<u>\$14,559</u>	<u>\$56,892</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	1300 Bldg - Design for upgrading heating and air until FY26 45,000
28	1300 Bldg - HVAC Pipe Replacement \$25,000 per year through FY31 25,000
29	1300 Bldg - Bathroom Sinks \$16,000/yr until FY27 16,000
30	1800 Bldg - Bathroom Sink Bases \$15,000/yr until FY27 15,000
31	1100 Dorm - Control Monitoring Water Boiler FY26 29,935
32	2-Plex Apts - Replace HVAC units through FY27 20,000
33	Sound Proof Panels through FY27 12,000
34	West Dorm - Replace doors and frames per year through FY30 30,000
35	300 & 400 Dorm - Epoxy floors in dorm rooms per year through FY30 140,000
36	Replace Restroom Doors & Block Partitions through FY27 <u>35,000</u>
37	
38	Total Planned Projects FY 2026 <u>367,935</u>
39	Total Facilities Projects <u>\$474,935</u>

Butler County Community College
Student Union Fund - FY 2026 Estimate
Presented March 30, 2026

	<u>FY 2026</u>		<u>FY 2026</u>
	Dec 9		Mar 30
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1 Revenues			
2 Student Fees	\$287,000	(\$17,000)	\$270,000
3 Other Income	<u>10,000</u>	<u>0</u>	<u>10,000</u>
4			
5 Total Revenues	<u>297,000</u>	<u>(17,000)</u>	<u>280,000</u>
6			
7 Expenditures			
8 Salaries & Benefits	141,607	(1,000)	140,607
9 Utilities	8,400	(400)	8,000
10 General Operating	2,935	2,500	5,435
11 Equipment & Facilities	15,600	(2,600)	13,000
12 Facilities-Remodeling/Renovation	9,000	(3,800)	5,200
13 Snack Bar Operations	<u>135,000</u>	<u>0</u>	<u>135,000</u>
14			
15 Total Expenditures	<u>312,542</u>	<u>(5,300)</u>	<u>307,242</u>
16			
17 Revenues over (under) Expenditures	(15,542)	(11,700)	(27,242)
18 Intrafund transfer - from Bookstore	15,542	11,700	27,242
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 March 30, 2026

	<u>FY 2026</u>		<u>FY 2026</u>
	Dec 9		March 30
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
1 Revenues			
2 Federal Grant	\$269,570	\$0	\$269,570
3 State Grant	76,295	0	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>505,865</u>	<u>0</u>	<u>505,865</u>
7			
8 Expenditures			
9 Personnel	468,246	0	468,246
10 Operating and General Expense	<u>37,619</u>	<u>0</u>	<u>37,619</u>
11 Total Expenditures	<u>505,865</u>	<u>0</u>	<u>505,865</u>
12 Revenues over expenditures	0	0	0
13 Beginning unencumbered cash	<u>0</u>	<u>0</u>	<u>0</u>
14 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 March 30, 2026

	<u>FY 2026</u>		<u>FY 2026</u>
	Dec 9		Mar 30
	<u>Estimate</u>	<u>Change</u>	<u>Estimate</u>
15 Revenues			
16 CWE Income	\$260,000	\$20,000	\$280,000
17 Total Revenues	<u>260,000</u>	<u>20,000</u>	<u>280,000</u>
18 Expenditures			
19 Personnel	137,772	15,400	153,172
20 Operating and General Expense	116,850	(22,000)	94,850
21 Equipment	<u>3,500</u>	<u>0</u>	<u>3,500</u>
22 Total Expenditures	<u>258,122</u>	<u>(6,600)</u>	<u>251,522</u>
23			
24 Revenues over expenditures	1,878	26,600	28,478
25 Beginning unencumbered cash	<u>226,403</u>	<u>0</u>	<u>226,403</u>
26 Ending unencumbered cash	<u>\$228,281</u>	<u>\$26,600</u>	<u>\$254,881</u>

**Butler Community College
Restricted Funds
Grant Awards - FY2026
Presented March 30, 2026**

	<u>FY2026</u> <u>Awarded as of 2.28.26</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	10,712,258
6 William D Ford Direct Loans FY25	27,690
7 William D Ford Direct Loans FY26	7,286,075
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 Carl Perkins Reservice Grant FY26	136,000
13 Carl Perkins CLNA Implementation FY26	1,500
14 Butler/WSU Education Grant (Carryover)	2,234
15 South Central Kansas Library System (Carryover)	9,482
16 South Central Kansas Library System FY26	7,675
17 Nursing Initiative Grant	34,047
18 CBH Nursing Retention Grant (Carryover)	15,210
19 CBH Nursing Retention Grant FY26	155,696
20 KS Department of Corrections FY23 (Carryover)	1,301
21 KS Department of Corrections FY24 (Carryover)	2,783
22 KS Department of Corrections FY26	417,124
23 KS Promise Scholarship	350,387
24 ARISE Grant	<u>12,955</u>
25	
26 Totals	<u>\$19,925,283</u>

**Butler Community College
Self Funded Health Insurance
Presented March 30, 2026**

Health Insurance Self Funded Restricted Account
Information for the Plan-Year October 1, 2025 to February 28, 2026

1	Net contributions less self-funded claims plus Butler Investment: October 1, 2025	\$1,896,261
2		
3	Sources: Net contributions (Note 1)	2,956,892
4		
5	Uses: Self funded-claims paid	<u>3,060,535</u>
6		
7	Net contributions less self-funded claims paid for the plan year	(103,643)
8		
9	Butler Investment	<u>0</u>
10		
11	Net contributions less self-funded claims plus Butler Investment: February 28, 2026	<u>\$1,792,617</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 March 30, 2026

		7/1/2025			2/28/26
		<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	92,276	168,523	82,899
4	595 Diversity Kansas	26	14,325	508	13,843
5	596 The Cave	200	0	0	200
6	797 Black Student Association (BSA)	1,406	250	10	1,646
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 Judging	40,260	0	0	40,260
11	837 Butler Student Food Pantry	498	2,000	1,409	1,089
12	842 DECA	4,083	274	0	4,357
13	849 Future Business Leaders of America	698	250	0	948
14	855 Student Nurse Association	662	3,700	1,612	2,750
15	857 Music Club Instrumental	8,056	0	0	8,056
16	858 Music Club Vocal	18,339	3,300	4,161	17,478
17	866 English Dept Royalties	6,891	0	0	6,891
18	867 Student Government Association	17,182	33,000	19,403	30,779
19	868 Delta Psi Omega	3,879	2,923	3,074	3,728
20	869 A Cappella Choir	350	0	0	350
21	871 Op Staff Activities Fund	2,918	982	534	3,367
22	873 International Student Association	1,831	1,100	17	2,914
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	739	127
26	889 BEACIN Fund	2,364	5,612	7,975	0
27	894 Cross County/Track Fundraising	0	0	6,055	(6,055)
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	2,020	1,051	58,046
31	907 Culinary Student Ambassadors	1,959	659	550	2,068
32	908 CTE Workshops	13,974	0	0	13,974
33	914 Contemporary Music & Recording Clul	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	36	367
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	6,401	6,313	164
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	15,632	(15,632)
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	50	531
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	13,869	32,933
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	10,904	2,135	16,076	(3,037)
61	Totals	<u>\$455,043</u>	<u>\$212,002</u>	<u>\$327,205</u>	<u>\$339,840</u>

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

	<u>FY 2026</u>	<u>FY 2026</u>	Increase
	Dec 9 Estimate	March 30 Estimate	(Decrease)
1 Academic Scholarships	480,356	414,652	(65,704)
2 Activity Scholarships	992,733	1,036,782	44,049
3 Other Scholarships	<u>378,529</u>	<u>455,208</u>	<u>76,679</u>
4			
5 Subtotal	\$ 1,851,618	\$ 1,906,642	\$ 55,024
6			
7 Athletic Scholarships	<u>\$ 1,577,793</u>	<u>\$ 1,588,565</u>	<u>\$ 10,772</u>
8			
9 Total	<u>\$ 3,429,411</u>	<u>\$ 3,495,207</u>	<u>\$ 65,796</u>
10			
11			
12			
13 <u>Summary of Activity Fee Supported Scholarships Budget on 6/30/2025</u>			
14 Beginning Balance 7/1/2024		\$ 215,217	
15 Activity Fee Revenue for Scholarships FY2025		\$ 3,476,577	
16 Scholarship Expense for FY2025		<u>\$ 3,595,248</u>	
17 Ending Balance 6/30/2025		<u>\$ 96,546</u>	
18			
19			
20			
21			
22 <u>Estimated Summary of Activity Fee Supported Scholarships on 6/30/26</u>			
23 Beginning Balance 7/1/2025		\$ 96,546	
24 Activity Fee Revenue for Scholarships FY2026		\$ 3,545,582	
25 Scholarship Expense for FY2026		<u>\$ 3,495,207</u>	
26 Ending Balance 6/30/2026		<u>\$ 146,921</u>	

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

	<u>FY 2026</u>	<u>FY 2026</u>	Increase
<u>Academic</u>	<u>Dec 9 Estimate</u>	<u>March 30 Estimate</u>	<u>(Decrease)</u>
1 Academic Excellence Scholarship	41,234	37,425	(3,809)
2 Access Scholarship	2,350	2,948	598
3 Deans Scholarship	74,588	62,663	(11,925)
4 Presidential Scholarship	269,100	225,188	(43,913)
5 Technical Scholarship	24,863	24,638	(225)
6 Val/Sal Scholarship	68,223	61,791	(6,431)
7 Total	<u>\$480,356</u>	<u>\$414,652</u>	<u>(\$65,705)</u>
8 <u>Activity</u>			
9 Grizzly Magazine Scholarship	9,188	9,648	460
10 Lantern Scholarship	21,042	22,776	1,733
11 Livestock Judging Scholarship	156,098	184,557	28,458
12 Instrumental Music Scholarship	189,588	181,635	(7,953)
13 Vocal Music Scholarship	353,334	360,004	6,671
14 Radio/TV Production Scholarship	38,221	39,413	1,192
15 Sports Media	7,652	7,826	174
15 Student Senate	0	4,393	4,393
16 Tec-E Scholarship	5,314	9,374	4,060
17 Theater Scholarship	109,621	117,077	7,456
18 Video Scholarship	34,244	33,131	(1,113)
19 Visual Arts Scholarship	62,904	66,948	4,044
20 Total	<u>\$987,207</u>	<u>\$1,036,782</u>	<u>\$49,575</u>
21 <u>Other</u>			
22 Admissions MVP/Ambassador	10,803	9,523	(1,280)
23 Butler 2000	59,520	56,609	(2,911)
24 Dependents Scholarship (McConnell)	35,360	36,137	777
25 Latino Scholarship	4,875	3,625	(1,250)
26 Peer Tutor Ambassador	18,030	18,123	93
27 Recognition Scholarship	40,157	28,608	(11,549)
28 OER Book Scholarships	209,784	302,582	92,798
29 Summer +	0	0	0
30 Total	<u>\$378,529</u>	<u>\$455,207</u>	<u>\$76,678</u>
31			
32 Totals	<u>\$1,846,092</u>	<u>\$1,906,641</u>	<u>\$60,549</u>

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

	<u>FY 2026</u>	<u>FY 2026</u>	Increase
	Dec 9 Estimate	March 30 Estimate	(Decrease)
1 Athletic Management Scholarship	8,181	7,252	(929)
2 Athletic Scholarship Books	713	36,992	36,279
3 Athletic Trainer Scholarship	13,979	8,257	(5,722)
4 Baseball Scholarship	154,934	136,043	(18,890)
5 Butler Grizzly Scholarship	98,828	103,779	4,951
6 Football Scholarship	390,048	340,028	(50,020)
7 In State Portion of Out of State Scholarship	307,506	293,175	(14,331)
8 Men's Basketball Scholarship	89,648	119,273	29,625
9 Men's Cross Country	40,917	41,038	121
10 Men's Track Scholarship	33,712	48,822	15,110
11 Shooting Sports Scholarship	5,000	4,700	(300)
12 Softball Scholarship	78,824	84,971	6,147
13 Spirit Squad Scholarship	40,540	38,182	(2,358)
14 Volleyball Scholarship	53,676	56,607	2,931
15 Women's Basketball Scholarship	104,167	107,542	3,375
16 Women's Cross Country	37,465	38,340	875
17 Women's Soccer Scholarship	95,010	101,342	6,332
18 Women's Track Scholarship	24,646	22,223	(2,423)
19			
20 Totals	<u>\$1,577,793</u>	<u>\$1,588,565</u>	<u>\$10,773</u>

**Butler Community College
Analysis of Debt Service
Presented March 30, 2026**

Description of Debt	Year Purchased	Final Payment Year	Interest Rate	FY 2026 Debt Service Payments	Outstanding Balance June 30, 2025
1 Cummins Hall/Energy Cons COPs	2021	2028	2.0%	784,927	2,180,000
2 Fire Science Training Facility	2013	2033	2.8%	120,763	815,019
3 5000 Building Remodel	2019	2039	2.9%	<u>555,106</u>	<u>6,270,000</u>
4 Total Annual Debt Service				<u>\$1,460,796</u>	<u>\$9,265,019</u>
5					
6 Anticipated Unrestricted Fund Revenues for FY 2026				<u>\$56,664,489</u>	
7 Debt Service as a Percentage of Revenue				<u>2.6%</u>	

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%.

