Butler
Community College

# 2026/2027 Administrative Budget Recommendation

Presented to the Board of Trustees
August 11, 2026

Compiled by:
Kerry Potter, Jennifer Kirkhart, Tom Sarratt & Kent Williams

# Butler Community College

## FY2027 Legal Budget Recommendation

Presented to the Board of Trustees
August 11, 2026

Compiled by:
Kent Williams, Kerry Potter, Tom Sarratt, & Jennifer Kirkhart

Budget Form CC-J

STATE OF KANSAS

## NOTICE OF PUBLIC BUDGET HEARING
## 2026-2027 BUDGET

The governing body of Butler Community College in Butler County will meet on September 8, 2026 at 4:30 p.m. at the Butler Community College Welcome Center, El Dorado, Kansas for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, and to consider amendments. Detailed budget information is available at the office of VP Finance and will be available at this hearing.

### BUDGET SUMMARY

The Expenditures and the Amount of 2026 Tax to be Levied (as shown below) establish the maximum limits of the 2026-2027 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

| | 2024-2025 | | 2025-2026 | | Proposed Budget 2026-2027 | | |
|---|---|---|---|---|---|---|---|
| | Actual Expend. & Transfers | Actual Tax Rate* | Actual Expend. & Transfers | Actual Tax Rate* | Budgeted Expend. & Transfers | Amount of 2026 Tax to be Levied | Est. Tax Rate* |
| Current Funds Unrestricted General Fund | 51,540,610 | 13.239 | 49,590,542 | 13.239 | 67,511,048 | 15,025,582 | 12.502 |
| Postsecondary Tech Ed | 15,683,125 | | 15,769,742 | | 18,172,351 | xxxxxxxxx | xxx |
| Adult Education | 496,570 | | 474,042 | | 650,000 | 0 | 0.000 |
| Adult Supp Education | 146,327 | xxx | 75,741 | xxx | 695,000 | xxxxxxxxx | xxx |
| Motorcycle Driver | 5,200 | xxx | 5,175 | xxx | 10,000 | xxxxxxxxx | xxx |
| Truck Driver Training | 0 | xxx | 0 | xxx | 0 | xxxxxxxxx | xxx |
| Auxiliary Enterprise | 5,288,644 | xxx | 5,189,490 | xxx | 6,999,995 | xxxxxxxxx | xxx |
| Plant Funds | | xxx | | xxx | | xxxxxxxxx | xxx |
| Capital Outlay | 0 | | 450,889 | | 1,000 | 0 | 0.000 |
| Bond and Interest | 0 | | 0 | | 0 | 0 | 0.000 |
| Special Assessment | 0 | | 0 | | 0 | 0 | 0.000 |
| No Fund Warrants | 0 | | 0 | | 0 | 0 | 0.000 |
| Revenue Bonds | 0 | xxx | 0 | xxx | 0 | xxxxxxxxx | xxx |
| Total All Funds | 73,160,476 | 13.239 | 71,555,621 | 13.239 | 94,039,394 | xxxxxxxxx | 12.502 |
| | | | | | | *Revenue Neutral Rate*** | *12.503* |
| Total Tax Levied | 14,406,813 | | 15,025,582 | | xxxxxxxxxx | 15,025,582 | |
| Assessed Valuation | 1,088,251,628 | | 1,134,948,353 | | 1,201,849,117 | | |

**Outstanding Indebtedness, July 1**

| | 2024 | 2025 | 2026 |
|---|---|---|---|
| G.O. Bonds | | | |
| Capital Outlay Bonds | | | |
| Revenue Bonds | | | |
| No-Fund Warrants | | | |
| Temporary Notes | | | |
| Lease Purchase Principal | 10,456,186 | 9,265,019 | 8,046,090 |
| Total | 10,456,186 | 9,265,019 | 8,046,090 |

* Tax Rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Butler Community College, Board Chair

Budget Form CC-K 2026-2027

STATE OF KANSAS

**CERTIFICATE**

TO THE CLERK OF Butler COUNTY, STATE OF KANSAS

We the undersigned, duly elected, qualified and acting officers of

Butler Community College

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026-2027; and (3) the Amount(s) of 2026 Tax to be Levied are within statutory limitations.

| Table of Contents: | | | 2026-2027 Adopted Budget | | |
|---|---|---|---|---|---|
| Adopted Budget and Financial Statements | K.S.A. | Page No. | Expenditures & Transfers | Amount of 2026 Tax to be Levied | County Clerk's Use Only |
| Statement of Indebtedness | | | | | |
| Statement of Conditional Lease, etc. | | | | | |
| Current Funds Unrestricted: | | | | | |
| General | 71-204 | | 67,511,048 | 15,025,582 | |
| Postsecondary Technical Education | | | 18,172,351 | xxxxxxxxxx | |
| Adult Education | 71-617 | | 650,000 | 0 | |
| Adult Supplementary Education | 74-32,261 | | 695,000 | xxxxxxxxxx | |
| Motorcycle Driver Safety | 71-1508 | | 10,000 | xxxxxxxxxx | |
| Truck Driver Training Course | 71-1509 | | 0 | xxxxxxxxxx | |
| Auxiliary Enterprise | | | 6,999,995 | xxxxxxxxxx | |
| Total Current Funds Unrestricted | | | 94,038,394 | 15,025,582 | |
| Plant Funds | | | | | |
| Capital Outlay | 71-501 | | 1,000 | 0 | |
| Bond and Interest | 10-113 | | 0 | 0 | |
| Special Assessment | | | 0 | 0 | |
| No Fund Warrants | | | 0 | 0 | |
| Revenue Bonds | 10-113 | | 0 | xxxxxxx | |
| Total Plant Funds | | | 1,000 | 0 | |
| Total – All Funds | | xxxxxxx | 94,039,394 | | |
| Hearing Notice | | | | Final Assessed Valuation | |
| | | | | | |

Revenue Neutral Rate: 12.503

Does budget require a resolution to exceed the Revenue Neutral Rate? NO

Assisted by:

Kent Williams

VP Finance

Attest: ________________, 2026

County Clerk

Signature and Title of Elected Official

**STATEMENT OF INDEBTEDNESS**

| Purpose of Debt | Date of Issue | Interest Rate % | Amount of Bonds Issued | Amount Outstanding 6/30/2026 | Date Due | | Amount Due 7/1/26 - 6/30/27 | | Amount Due 7/1/27 - 12/31/28 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| | | | | | | | | | | |
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STATE OF KANSAS
Budget Form CC-A1
2026-2027

**STATEMENT OF CONDITIONAL LEASE,**
**LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION**

| Item/Service Purchased | Date of Contract | Term of Contract | Interest Rate* % | Total Outright Purchase Price | Other Charges In Contract | Total Amount Financed (Beg. Princ) | Principal Balance Due 6/30/2026 | Payments Due 7/1/26 - 6/30/27 | Payments Due 7/1/27 - 12/31/28 |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| Fire Science Building | 12/1/2012 | 20 years | 2.8539 | 1,841,739 | | 1,841,739 | 716,090 | 120,763 | 60,381 |
| | | | | | | | | | |
| Refinance Cummins/Contract Energy | 8/3/2021 | 7 years | 2.0000 | 4,345,000 | | 4,345,000 | 1,425,000 | 488,850 | 484,600 |
| | | | | | | | | | |
| Andover 5000 Building | 4/23/2019 | 20 years | 2.9000 | 8,260,000 | | 8,260,000 | 5,905,000 | 559,156 | 83,878 |
| | | | | | | | | | |
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| | | | | | | | 8,046,090 | | |

*Use arbitrage yield on the bonds.
*Note: If leasing/renting with no intent to purchase, do not report contract.

Budget Form CC-B 2026-2027

Adopted Budget

| Current Funds Unrestricted<br>**General Fund** | Line | 2024-2025 Audited Actual | 2025-2026 Unaudited Actual | 2026-2027 Proposed Budget |
|---|---|---|---|---|
| Unencumbered Cash Balance July 1 | 1 | 17,479,349 | 15,665,664 | 14,975,793 |
| Transfer of Fund Balances, July 1 * | 2 | xxxxxxxxxx | xxxxxxxxxx | 0 |
| Adjusted Unencumbered Cash Balance, July 1 | 3 | 17,479,349 | 15,665,664 | 14,975,793 |
| Revenues | | | | |
| Student Sources: | | | | |
| Tuition | 4 | 9,087,163 | 9,762,173 | 18,333,991 |
| Fees | 5 | 4,703,617 | 4,967,550 | 9,329,380 |
| **Total Student Income** | 9 | 13,790,780 | 14,729,724 | 27,663,371 |
| Federal Sources: | | | | |
| Federal Grants | 10 | | | |
| Other Federal Income | 11 | | | |
| **Total Federal Income** | 19 | 0 | 0 | 0 |
| State Sources: | | | | |
| Non-Tiered State Aid (Form 108) | 20 | 13,456,130 | 12,781,595 | 12,950,595 |
| State Grants and Contracts | 22 | 4,978,667 | 3,023,712 | 2,807,540 |
| State Retirement Contributions ** | 23 | | | |
| Other State Income | 24 | | | |
| **Total State Income** | 29 | 18,434,797 | 15,805,307 | 15,758,135 |
| Local Sources: | | | | |
| Prior Year Ad Valorem Property Tax | 30 | 400,356 | 430,277 | 611,656 |
| Current Year Ad Valorem Property Tax | 31 | 13,454,573 | 13,963,159 | xxxxxxxxxx |
| Motor Vehicle Tax | 32 | 1,241,064 | 1,240,592 | 1,198,070 |
| Recreational Vehicle Tax | 33 | 21,034 | 19,108 | 20,004 |
| Delinquent Tax | 34 | 249,440 | 436,819 | 225,361 |
| In Lieu of Tax - Industrial Revenue Bond | 35 | 18,368 | 11,631 | 11,631 |
| Other Local Income | 36 | | | |
| **Total Local Income** | 39 | 15,384,835 | 16,101,585 | 2,066,722 |
| Other Sources: | | | | |
| Gifts | 40 | | | |
| Interest | 41 | 1,146,364 | 764,905 | 1,000,000 |
| All Other Income | 42 | 919,209 | 1,157,304 | 1,200,000 |
| Cancellation of Prior Year Encumbrances | 43 | 50,940 | 341,845 | xxxxxxxxxx |
| **Total Other Income** | 49 | 2,116,513 | 2,264,055 | 2,200,000 |
| **Total Revenues** (9 + 19 + 29 + 39 + 49) | 60 | 49,726,925 | 48,900,671 | 47,688,228 |
| **Total Resources Available (3 + 60)** | 62 | 67,206,274 | 64,566,335 | 62,664,020 |

* Must comply with K.S.A. 79-2958.

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

Adopted Budget

| CURRENT FUNDS UNRESTRICTED<br>**General Fund** | Line | 2024-2025<br>Audited<br>Actual | 2025-2026<br>Unaudited<br>Actual | 2026-2027<br>Proposed<br>Budget |
|---|---|---|---|---|
| **Total Resources Available** | 62 | 67,206,274 | 64,566,335 | 62,664,020 |
| EXPENDITURES | | | | |
| Education and General: | | | | |
| Instruction | 63 | 13,417,008 | 13,722,766 | 18,816,627 |
| Research | 64 | 0 | 0 | 0 |
| Public Service | 65 | 0 | 0 | 0 |
| Academic Support | 66 | 4,230,837 | 3,509,157 | 4,811,748 |
| Student Services | 67 | 6,785,653 | 7,120,493 | 9,763,605 |
| Institutional Support | 68 | 13,082,037 | 12,804,624 | 17,557,673 |
| Operation and Maintenance | 69 | 5,267,707 | 4,940,598 | 6,774,538 |
| Scholarships | 70 | 3,124,085 | 3,199,288 | 4,386,857 |
| **Total Expenditures** | 79 | 45,907,327 | 45,296,927 | 62,111,048 |
| Transfers | | | | |
| Transfer to Vocational | 81 | 4,400,000 | 3,000,000 | 4,000,000 |
| Non-Mandatory Transfers | 82 | 33,000 | 249,648 | 200,000 |
| Mandatory Transfers | 83 | 1,200,283 | 1,043,967 | 1,200,000 |
| **Total Transfers** | 89 | 5,633,283 | 4,293,615 | 5,400,000 |
| **Total Expenditures & Transfers (79 + 89)** | 90 | 51,540,610 | 49,590,542 | 67,511,048 |
| Unencumbered Cash Balance June 30 (62 - 90) | 91 | 15,665,664 | 14,975,793 | xxxxxxxx |
| Tax Computation | | | | |
| Unencumbered Cash Balance (3) | 94 | | | 14,975,793 |
| Tax in Process (30) | 95 | | | 611,656 |
| Total Resources less tax-in-process (60 - 30) | 96 | | | 47,076,572 |
| Six Month Resources (50% of 96) * | 97 | | | 23,538,286 |
| **Total Resources (94 thru 97)** | 98 | | | 86,202,306 |
| **Total Expenditures & Transfers (90)** | 99 | | | 67,511,048 |
| Six Month Expenditures (50% of 99) * | 100 | | | 33,755,524 |
| Total 18 Month Expenditures (99 + 100) | 101 | | | 101,266,572 |
| Tax Required Prior to Operating Grant (101- 98) | 102 | | | 15,064,266 |
| Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4) | 103 | | | 489,451 |
| Tax Required (102 - 103) | 104 | | | 14,574,815 |
| Delinquent Tax Estimate | 105 | 3.0% | | 450,767 |
| Taxes Levied (104 + 105) | 106 | | | 15,025,582 |

* 50% is the recommeded amount for the six-month allocation on lines 97 and 100. The actual amount or percentage used is discretionary for each community college.

Adopted Budget

| Current Funds Unrestricted<br>**Postsecondary Technical Education** | Line | 2024-2025 Audited Actual | 2025-2026 Unaudited Actual | 2026-2027 Proposed Budget |
|---|---|---|---|---|
| Unencumbered Cash Balance July 1 | 1 | 752,933 | 1,788,842 | 1,777,179 |
| Transfer to General Fund | 2 | xxxxxxxxx | xxxxxxxxx | |
| Adjusted Unencumbered Cash Balance, July 1 | 3 | 752,933 | 1,788,842 | 1,777,179 |
| Revenues | | | | |
| Student Sources: | | | | |
| Tuition | 4 | 3,940,627 | 4,038,493 | 4,240,418 |
| Fees | 5 | 2,587,536 | 2,540,372 | 2,667,391 |
| **Total Student Income** | 9 | 6,528,162 | 6,578,865 | 6,907,809 |
| Federal Sources: | | | | |
| Federal Grants | 10 | 0 | | |
| Other Federal Income | 11 | 0 | | |
| **Total Federal Income** | 19 | 0 | 0 | 0 |
| State Sources: | | | | |
| Tiered State Aid (Form 108) | 20 | 4,871,526 | 5,079,186 | 5,522,000 |
| State Grants and Contracts | 22 | 814,658 | 987,904 | 1,347,779 |
| State Retirement Contributions ** | 23 | 0 | | |
| Other State Income | 24 | 0 | | |
| **Total State Income** | 29 | 5,686,184 | 6,067,090 | 6,869,779 |
| Local Sources: | | | | |
| Prior Year Ad Valorem Property Tax | 30 | 0 | 0 | 0 |
| Current Year Ad Valorem Property Tax | 31 | 0 | 0 | xxxxxxxxx |
| Motor Vehicle Tax | 32 | 0 | 0 | 0 |
| Recreational Vehicle Tax | 33 | 0 | 0 | 0 |
| Delinquent Tax | 34 | 0 | 0 | 0 |
| In Lieu of Tax - Industrial Revenue Bond | 35 | 0 | 0 | 0 |
| Other Local Income | 36 | 0 | 0 | |
| **Total Local Income** | 39 | 0 | 0 | 0 |
| Other Sources: | | | | |
| Gifts | 40 | | | |
| Interest | 41 | | | |
| All Other Income | 42 | 91,861 | 102,648 | |
| Cancellation of Prior Year Encumbrances | 43 | 12,827 | 9,476 | xxxxxxxxx |
| Transfer from General Fund | 44 | 4,400,000 | 3,000,000 | 4,000,000 |
| **Total Other Income** | 49 | 4,504,688 | 3,112,125 | 4,000,000 |
| **Total Revenues**<br>(9 + 19 + 29 + 39 + 49) | 60 | 16,719,034 | 15,758,080 | 17,777,588 |
| **Total Resources Available (3 + 60)** | 62 | 17,471,967 | 17,546,922 | 19,554,767 |

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

Adopted Budget

| Current Funds Unrestricted<br>**Postsecondary Technical Education** | Line | 2024-2025<br>Audited<br>Actual | 2025-2026<br>Unaudited<br>Actual | 2026-2027<br>Proposed<br>Budget |
|---|---|---|---|---|
| Total Resources Available | 62 | 17,471,967 | 17,546,922 | 19,554,767 |
| EXPENDITURES | | | | |
| Education and General: | | | | |
| Instruction | 63 | 5,854,920 | 6,064,180 | 6,991,642 |
| Research | 64 | 0 | 0 | 0 |
| Public Service | 65 | 0 | 0 | 0 |
| Academic Support | 66 | 1,435,556 | 1,492,074 | 1,720,274 |
| Student Services | 67 | 1,675,071 | 1,679,273 | 1,936,103 |
| Institutional Support | 68 | 4,615,594 | 4,455,477 | 5,136,902 |
| Operation and Maintenance | 69 | 1,359,905 | 1,332,071 | 1,535,799 |
| Scholarships | 70 | 621,316 | 625,904 | 721,630 |
| Total Expenditures | 79 | 15,562,362 | 15,648,979 | 18,042,351 |
| Transfers | | | | |
| Non-Mandatory Transfers | 82 | 0 | 0 | |
| Mandatory Transfers | 83 | 120,763 | 120,763 | 130,000 |
| **Total Transfers** | 89 | 120,763 | 120,763 | 130,000 |
| Total Expenditures & Transfers (79 + 89) | 90 | 15,683,125 | 15,769,742 | 18,172,351 |
| Unencumbered Cash Balance June 30 (62 - 90) | 93 | 1,788,842 | 1,777,179 | xxxxxxxx |

Adopted Budget

| Current Funds Unrestricted<br>**Adult Education** | Line | 2024-2025 Audited Actual | 2025-2026 Unaudited Actual | 2026-2027 Proposed Budget |
|---|---|---|---|---|
| Unencumbered Cash Balance July 1 | 3 | 0 | 0 | 32,018 |
| Revenues | | | | |
| Student Sources: | | | | |
| Tuition | 4 | 0 | | |
| Fees | 5 | 0 | | |
| **Total Student Income** | 9 | 0 | 0 | 0 |
| Federal Sources: | | | | |
| Federal Grants | 10 | 253,260 | 267,790 | 400,000 |
| Other Federal Income | 11 | 0 | | |
| **Total Federal Income** | 19 | 253,260 | 267,790 | 400,000 |
| State Sources: | | | | |
| State Grants and Contracts | 22 | 83,310 | 78,075 | 228,655 |
| State Retirement Contributions** | 23 | | | |
| Other State Income | 24 | | | |
| **Total State Income** | 29 | 83,310 | 78,075 | 228,655 |
| Local Sources: | | | | |
| Prior Year Ad Valorem Property Tax | 30 | | | 0 |
| Current Year Ad Valorem Property Tax | 31 | | 0 | xxxxxxxxx |
| Motor Vehicle Tax | 32 | | | 0 |
| Recreational Vehicle Tax | 33 | | | 0 |
| Delinquent Tax | 34 | | | 0 |
| In Lieu of Tax - Industrial Revenue Bond | 35 | | | 0 |
| Other Local Income | 36 | | | |
| **Total Local Income** | 39 | 0 | 0 | 0 |
| Other Sources: | | | | |
| Gifts | 40 | | | |
| Interest | 41 | | | |
| All Other Income | 42 | 160,000 | 160,000 | |
| Cancellation of Prior Year Encumbrances | 43 | | 195 | xxxxxxxxx |
| **Total Other Income** | 49 | 160,000 | 160,195 | 0 |
| **Total Revenues** (9 + 19 + 29 + 39 + 49) | 60 | 496,570 | 506,060 | 628,655 |
| **Total Resources Available (3 + 60)** | 62 | 496,570 | 506,060 | 660,673 |

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

Adopted Budget

| Current Funds Unrestricted<br>**Adult Education** | Line | 2024-2025<br>Audited<br>Actual | 2025-2026<br>Unaudited<br>Actual | 2026-2027<br>Proposed<br>Budget |
|---|---|---|---|---|
| **Total Resources Available** | 62 | 496,570 | 506,060 | 660,673 |
| Expenditures | | | | |
| Education and General: | | | | |
| Instruction | 63 | 496,570 | 474,042 | 650,000 |
| Research | 64 | 0 | | |
| Public Service | 65 | 0 | | |
| Academic Support | 66 | 0 | | |
| Student Services | 67 | 0 | | |
| Institutional Support | 68 | 0 | | |
| Operation and Maintenance | 69 | 0 | | |
| Scholarships | 70 | 0 | | |
| **Total Expenditures** | 79 | 496,570 | 474,042 | 650,000 |
| Transfers | | | | |
| Non-Mandatory Transfers | 82 | 0 | | |
| Mandatory Transfers | 83 | 0 | | |
| **Total Transfers** | 89 | 0 | 0 | 0 |
| **Total Expenditures and Transfers (79 + 89)** | 90 | 496,570 | 474,042 | 650,000 |
| Unencumbered Cash Balance June 30 (62 - 90) | 93 | 0 | 32,018 | xxxxxxxxx |
| Tax Computation | | | | |
| Unencumbered Cash Balance (3) | 94 | | | 32,018 |
| Tax in Process (30) | 95 | | | 0 |
| Total Resources (60 - 30) | 96 | | | 628,655 |
| Six Month Resources (50% of 96) | 97 | | | 314,327 |
| **Total Resources (94 thru 97)** | 98 | | | 975,000 |
| **Total Expenditures & Transfers (90)** | 99 | | | 650,000 |
| Six Month Expenditures (50% of 99) * | 100 | | | 325,000 |
| Total 18 Month Expenditures (99 + 100) | 101 | | | 975,000 |
| Tax Required (101 - 98) | 102 | | | 0 |
| Delinquent Tax Percent | 103 | 3.0000% | | 0 |
| Taxes Levied (102 + 103) | 104 | | | 0 |

* Recommended

Adopted Budget

| Current Funds Unrestricted<br>**Adult Supplementary Education Fund** | Line | 2024-2025 Audited Actual | 2025-2026 Unaudited Actual | 2026-2027 Proposed Budget |
|---|---|---|---|---|
| Unencumbered Cash Balance July 1 | 3 | 141,937 | 226,402 | 459,582 |
| Revenues | | | | |
| Student Sources: | | | | |
| Tuition | 4 | 0 | | |
| Fees | 5 | 0 | | |
| **Total Student Income** | 9 | 0 | 0 | 0 |
| Federal Sources: | | | | |
| Federal Grants | 10 | 0 | | |
| Other Federal Income | 11 | 0 | | |
| **Total Federal Income** | 19 | 0 | 0 | 0 |
| State Sources: | | | | |
| State Grants and Contracts | 22 | 0 | | |
| Other State Income | 24 | 0 | | |
| **Total State Income** | 29 | 0 | 0 | 0 |
| Local Sources: | | | | |
| Other Local Income | 36 | 0 | | |
| **Total Local Income** | 39 | 0 | 0 | 0 |
| Other Sources: | | | | |
| Gifts | 40 | | | |
| Interest | 41 | | | |
| All Other Income | 42 | 230,792 | 287,905 | 725,000 |
| Cancellation of Prior Year Encumbrances | 43 | | 21,016 | xxxxxxxxx |
| **Total Other Income** | 49 | 230,792 | 308,921 | 725,000 |
| **Total Revenues**<br>(9 + 19 + 29 + 39 + 49) | 60 | 230,792 | 308,921 | 725,000 |
| **Total Resources Available (3 + 60)** | 62 | 372,729 | 535,323 | 1,184,582 |

Adopted Budget

| Current Funds Unrestricted<br>**Adult Supplementary Education Fund** | Line | 2024-2025<br>Audited<br>Actual | 2025-2026<br>Unaudited<br>Actual | 2026-2027<br>Proposed<br>Budget |
|---|---|---|---|---|
| **Total Resources Available** | 62 | 372,729 | 535,323 | 1,184,582 |
| EXPENDITURES | | | | |
| Education and General: | | | | |
| Instruction | 63 | 146,327 | 75,741 | 695,000 |
| Research | 64 | | | |
| Public Service | 65 | | | |
| Academic Support | 66 | | | |
| Student Services | 67 | | | |
| Institutional Support | 68 | | | |
| Operation and Maintenance | 69 | | | |
| Scholarships | 70 | | | |
| **Total Expenditures** | 79 | 146,327 | 75,741 | 695,000 |
| Transfers | | | | |
| Non-Mandatory Transfers | 81 | | | |
| **Total Transfers** | 89 | 0 | 0 | 0 |
| **Total Expenditures & Transfers (79 + 89)** | 90 | 146,327 | 75,741 | 695,000 |
| Unencumbered Cash Balance June 30 (62 - 90) | 93 | 226,402 | 459,582 | xxxxxxxxx |

Adopted Budget

| Current Funds Unrestricted<br>**Motorcycle Driver Safety Fund** | Line | 2024-2025 Audited Actual | 2025-2026 Unaudited Actual | 2026-2027 Proposed Budget |
|---|---|---|---|---|
| Unencumbered Cash Balance July 1 | 3 | 0 | 0 | 0 |
| Revenues | | | | |
| Student Sources: | | | | |
| Tuition | 4 | | | |
| Fees | 5 | | | |
| **Total Student Income** | 9 | 0 | 0 | 0 |
| Federal Sources: | | | | |
| Federal Grants | 10 | | | |
| Other Federal Income | 11 | | | |
| **Total Federal Income** | 19 | 0 | 0 | 0 |
| State Sources: | | | | |
| State Grants and Contracts | 22 | 5,200 | 5,175 | 11,000 |
| Other State Income | 24 | 0 | | |
| Motorcycle Driver Safety | 25 | 0 | | |
| **Total State Income** | 29 | 5,200 | 5,175 | 11,000 |
| Local Sources: | | | | |
| Other Local Income | 36 | | | |
| **Total Local Income** | 39 | 0 | 0 | 0 |
| Other Sources: | | | | |
| Gifts | 40 | 0 | | |
| Interest | 41 | 0 | | |
| All Other Income | 42 | 0 | | |
| Cancellation of Prior Year Encumbrances | 43 | 0 | | xxxxxxxxxx |
| **Total Other Income** | 49 | 0 | 0 | 0 |
| **Total Revenues** (9 + 19 + 29 + 39 + 49) | 60 | 5,200 | 5,175 | 11,000 |
| **Total Resources Available (3 + 60)** | 62 | 5,200 | 5,175 | 11,000 |

Adopted Budget

| Current Funds Unrestricted<br>**Motorcycle Driver Safety Fund** | Line | 2024-2025<br>Audited<br>Actual | 2025-2026<br>Unaudited<br>Actual | 2026-2027<br>Proposed<br>Budget |
|---|---|---|---|---|
| **Total Resources Available** | 62 | 5,200 | 5,175 | 11,000 |
| Expenditures | | | | |
| Education and General: | | | | |
| Instruction | 63 | 5,200 | 5,175 | 10,000 |
| Research | 64 | 0 | | |
| Public Service | 65 | 0 | | |
| Academic Support | 66 | 0 | | |
| Student Services | 67 | 0 | | |
| Institutional Support | 68 | 0 | | |
| Operation and Maintenance | 69 | 0 | | |
| Scholarships | 70 | 0 | | |
| **Total Expenditures** | 79 | 5,200 | 5,175 | 10,000 |
| Transfers | | | | |
| Non-Mandatory Transfers | 81 | | | |
| **Total Transfers** | 89 | 0 | 0 | 0 |
| **Total Expenditures & Transfers (79 + 89)** | 90 | 5,200 | 5,175 | 10,000 |
| Unencumbered Cash Balance June 30 (62 - 90) | 93 | 0 | 0 | xxxxxxxxx |

STATE OF KANSAS
Worksheet CC-H
2026-2027

| Current Funds Unrestricted **Auxiliary Enterprise Funds** | Line | 2024-2025 Audited Actual | 2025-2026 Unaudited Actual | 2026-2027 Proposed Budget Campus Life Fund | Fund | Fund | Fund | Fund | 2026-2027 Proposed Budget |
|---|---|---|---|---|---|---|---|---|---|
| Unencumbered Cash Balance July 1 | 3 | 4,738,127 | 4,243,483 | 3,932,615 | | | | | 3,932,615 |
| Revenues | | | | | | | | | |
| Student Sources | 9 | 255,640 | 257,481 | 270,000 | | | | | 270,000 |
| Federal Sources | 15 | | | | | | | | 0 |
| Gifts and Grants | 50 | | | | | | | | 0 |
| Sales | 53 | 4,470,432 | 4,448,370 | 6,500,000 | | | | | 6,500,000 |
| Other Income | 52 | 54,410 | 124,540 | 200,000 | | | | | 200,000 |
| Cancel of Prior Year Encumbrances | 51 | 13,518 | 48,231 | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| **Total Revenues** | 54 | 4,794,000 | 4,878,623 | 6,970,000 | 0 | 0 | 0 | 0 | 6,970,000 |
| Expenditures | | | | | | | | | |
| Salaries & Benefits | 69 | 1,010,887 | 1,168,924 | 1,600,086 | | | | | 1,600,086 |
| General Operating Expenses | 70 | 761,071 | 809,575 | 1,108,190 | | | | | 1,108,190 |
| Supplies | 71 | | | 0 | | | | | 0 |
| Cost of Goods Sold | 72 | 3,010,249 | 2,219,742 | 3,038,502 | | | | | 3,038,502 |
| Equipment/Remodeling/Building Maint | 73 | 202,587 | 696,361 | 953,217 | | | | | 953,217 |
| | 74 | | | | | | | | 0 |
| ______________ | 75 | | | | | | | | 0 |
| ______________ | 76 | | | | | | | | 0 |
| ______________ | 77 | | | | | | | | 0 |
| **Total Expenditures** | 78 | 4,984,794 | 4,894,602 | 6,699,995 | 0 | 0 | 0 | 0 | 6,699,995 |
| Transfers | | | | | | | | | |
| Mandatory Transfers | 80 | | 294,888 | 300,000 | | | | | 300,000 |
| Non-Mandatory Transfers | 81 | 303,850 | | | | | | | 0 |
| **Total Transfers** | 89 | 303,850 | 294,888 | 300,000 | 0 | 0 | 0 | 0 | 300,000 |
| **Total Expenditures & Transfers (78 + 89)** | 90 | 5,288,644 | 5,189,490 | 6,999,995 | 0 | 0 | 0 | 0 | 6,999,995 |
| Unencumbered Cash Balance June 30 (3 + 54 - 9( | 92 | 4,243,483 | 3,932,615 | 3,902,620 | 0 | 0 | 0 | 0 | 3,902,620 |

Adopted Budget

| Plant Funds<br>**Capital Outlay** | Line | 2024-2025<br>Audited<br>Actual | 2025-2026<br>Unaudited<br>Actual | 2026-2027<br>Proposed<br>Budget |
|---|---|---|---|---|
| **Unencumbered Cash Balance July 1** | 3 | 447,146 | 450,771 | 77 |
| | | | | |
| Revenues | | | | |
| Federal Sources: | | | | |
| Federal Grants | 10 | | | |
| Other Federal Income | 11 | | | |
| **Total Federal Income** | 19 | 0 | 0 | 0 |
| State Sources: | | | | |
| Other State Income | 24 | | | |
| PEI Loan Program Income | 25 | | | |
| **Total State Income** | 29 | 0 | 0 | 0 |
| Local Sources: | | | | |
| Prior Year Ad Valorem Property Tax | 30 | 10 | -1 | 0 |
| Current Year Ad Valorem Property Tax | 31 | | 0 | xxxxxxxxx |
| Motor Vehicle Tax | 32 | 15 | 3 | 0 |
| Recreational Vehicle Tax | 33 | | | 0 |
| Delinquent Tax | 34 | 3,599 | 193 | 0 |
| In Lieu of Tax - Industrial Revenue Bond | 35 | | | 0 |
| Other Local Income | 36 | | | |
| **Total Local Income** | 39 | 3,625 | 195 | 0 |
| Other Sources: | | | | |
| Gifts | 40 | | | |
| Interest | 41 | | | |
| All Other Income | 42 | | | 948 |
| Cancellation of Prior Year Encumbrances | 43 | | | xxxxxxxxx |
| Tax Credit Donations Income | 44 | | | |
| **Total Other Income** | 49 | 0 | 0 | 948 |
| **Total Revenues**<br>**(19 + 29 + 39 + 49)** | 60 | 3,625 | 195 | 948 |
| | | | | |
| **Total Resources Available (3 + 60)** | 62 | 450,771 | 450,966 | 1,026 |

Adopted Budget

| Plant Funds<br>**Capital Outlay** | Line | 2024-2025<br>Audited<br>Actual | 2025-2026<br>Unaudited<br>Actual | 2026-2027<br>Proposed<br>Budget |
|---|---|---|---|---|
| **Total Resources Available** | 62 | 450,771 | 450,966 | 1,026 |
| Expenditures | | | | |
| Plant Equipment and Facility | 71 | 0 | 450,889 | 1,000 |
| Principal on Bonds | 72 | 0 | 0 | |
| Interest and Fees | 73 | 0 | 0 | |
| Payments to Reserves | 74 | 0 | 0 | |
| Cash-Basis Reserve | 75 | 0 | 0 | |
| **Total Expenditures** | 79 | 0 | 450,889 | 1,000 |
| **Total Transfers** | 89 | | | |
| **Total Expenditures & Transfers (79+89)** | 90 | 0 | 450,889 | 1,000 |
| **Unencumbered Cash Balance June 30 (62 - 90)** | 93 | 450,771 | 77 | xxxxxxxxx |
| Tax Computation | | | | |
| Unencumbered Cash Balance (3) | 94 | | | 77 |
| Tax in Process (40) | 95 | | | 0 |
| Total Resources (60 - 40) | 96 | | | 948 |
| Six month Resources (50% of 96) | 97 | | | 474 |
| **Total Resources (94 thru 97)** | 98 | | | 1,500 |
| **Total Expenditures & Transfers (90)** | 99 | | | 1,000 |
| Six Month Expenditures (50% of 99) * | 100 | | | 500 |
| Total 18 Month Expenditures (99 + 100) | 101 | | | 1,500 |
| Tax Required (101 - 98) | 102 | | | 0 |
| Delinquent Tax Percent | 103 | 3.0% | | 0 |
| Taxes Levied (102 + 103) | 104 | | | 0 |

* Recommended

Community College Name: Butler Community College

County: Butler

# FORM 108

| STATE FUNDING | General Fund | Postsec Tiered Ed Fund | Totals |
|---|---|---|---|
| 1. Total FY 2027 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620. | $12,950,595 | $5,522,000 | $18,472,595 |
| 2. Total FY 2026 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620. | $12,781,595 | $5,079,186 | $17,860,781 |
| 3. Estimated increase in State Funding for K.S.A. 71-204 | | | $611,814 |
| 4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38) | | | $489,451 |

Form 112
(Revised 5/2026)

Community College: Butler Community College
County: Butler

# FORM 112

## TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS

2026-2027

| | | General Fund | Postsecondary Technical Education Fund | Adult Basic Education Fund |
|---|---|---|---|---|
| 1. County Treasurer Balance 6/30/26* | | | | |
| 2. 2025 Actual Taxes Levied* | | $15,025,582 | | |
| 3. Less: delinquent taxes | 3.0% | $450,767 | $0 | $0 |
| 4. Less: 2025 Taxes Received* | | $13,963,159 | | |
| 5. Total Deductions (add Lines 3 + 4) | | $14,413,926 | $0 | $0 |
| 6. 2025 taxes receivable (taxes in process of collection 6/30/26) (Line 2 less Line 5) | | $611,656 | $0 | $0 |
| 7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-25 to 12-31-26) (Line 3 x 75%) | | $338,075 | $0 | $0 |
| 8. Estimated Delinquent Tax (12 months) (Line 7 x .6666) | | $225,361 | $0 | $0 |

* These amounts are available from the County Treasurer.

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

Form 112
(Revised 5/2026)



Community College: Butler Community College
County: Butler

# FORM 112
## TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2026-2027

| | | Capital Outlay Fund | Bond and Interest Fund | Special Assessment | No Fund Warrants |
|---|---|---|---|---|---|
| 1. County Treasurer Balance 6/30/26* | | | | | |
| 2. 2025 Actual Taxes Levied* | | | | | |
| 3. Less: delinquent taxes | 3.0% | $0 | $0 | $0 | $0 |
| 4. Less: 2025 Taxes Received* | | | | | |
| 5. Total Deductions (add Lines 3 + 4) | | $0 | $0 | $0 | $0 |
| 6. 2025 taxes receivable (taxes in process of collection 6/30/26) (Line 2 less Line 5) | | $0 | $0 | $0 | $0 |
| 7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-25 to 12-31-26) (Line 3 x 75%) | | $0 | $0 | $0 | $0 |
| 8. Estimated Delinquent Tax (12 months) (Line 7 x .6666) | | $0 | $0 | $0 | $0 |

*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/26 to 6/30/27: $1,198,070

*10. Estimated Recreational Vehicle Property Tax 7/1/26 to 6/30/27: $20,004

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/26 to 6/30/27: $11,631

*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/26 to 6/30/27: ______

Actual Deliquency for 2024 Taxes *: 1.5%

Estimated Delinquency Rate used in this budget: 3.0%

* These amounts are available from the County Treasurer.

Form 263
(Revised 5/2026)

Community College: Butler Community College
County: Butler

# FORM 263

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax, and In Lieu of Taxes on Industrial Revenue Bonds, and Local Ad Valorem Tax Reduction
2026-2027

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Revenue Bonds For New Levies Made in 2025-2026 School Year Until March 2027. Revenues will not be received until March 2028 for new levies made in 2026-2027.

| | | (1) 2025 Taxes Levied (Dollars)(a) | (2) Percent of Total Taxes Levied (b) | (3) Motor Vehicle Property Tax (d) | (4) Recreational Vehicle Property Tax (d) | (5) In Lieu of Taxes in Ind. Revenue Bonds (d) | (6) Local Ad Valorem Tax Reduction Fund |
|---|---|---|---|---|---|---|---|
| 1. | General | 15,025,582 | 100.0% | $1,198,070 | $20,004 | $11,631 | |
| 2. | Postsecondary Tech Ed | $0 | 0.0% | 0.0% | 0.0% | 0.0% | |
| 3. | Adult Education | $0 | 0.0% | 0.0% | 0.0% | 0.0% | |
| 4. | Capital Outlay | $0 | 0.0% | 0.0% | 0.0% | 0.0% | |
| 5. | Bond and Interest | $0 | 0.0% | 0.0% | 0.0% | 0.0% | |
| 6. | Special Assessment | $0 | 0.0% | 0.0% | 0.0% | 0.0% | |
| 7. | No Fund Warrants | $0 | 0.0% | 0.0% | 0.0% | 0.0% | |
| 8. | | | 0.0% | 0.0% | 0.0% | 0.0% | |
| 9. | | | 0.0% | 0.0% | 0.0% | 0.0% | |
| 10. | TOTAL | $15,025,582 | 100.000% | $1,198,070 | $20,004 | $11,631 | $0 |
| | | | (c) | (e) | (e) | (e) | (e) (f) |

(a) Do not include taxes levied for any funds in which a budget will not be made in 2026-2027.
(b) Divide each fund's tax levy by total tax dollars levied.
(c) Should equal 100 percent.
(d) The amount on line 10 is multiplied by the calculated percentage for each fund from Column 2.
(e) These figures are pulled in from Form 112 for the period 7/1/26 - 6/30/27.
(f) The college may place this amount in any or all levy funds.

# Butler Community College

## Operating Fund Budget
## FY2027 Administrative Recommendation

## Presented August 11, 2026

Prepared by

Kent Williams, Kerry Potter, Tom Sarratt & Jennifer Kirkhart

**Butler Community College**
**Operating Fund Budget Recommendation**
**Presented August 11, 2026**

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Butler Community College
Notes to the Operating Fund Budget Preliminary Recommendation
August 11, 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 | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 |
| Gen ED 5 - High School | | | | | 8642 |
| In-State In-District | 27,110 | 27,799 | 28,723 | 28,832 | 24519 |
| In-State Out-Dist | 92,267 | 86,510 | 92,802 | 94,842 | 90513 |
| Out-State | 8,752 | 9,333 | 8,463 | 8,236 | 8236 |
| International | 4,048 | 4,732 | 5,759 | 7,011 | 7011 |
| Total | 132,176 | 128,374 | 135,747 | 138,921 | 138,921 |
| Increase ( Decrease) % | -2.9% | -2.9% | 5.7% | 2.3% | 0.0% |

**3. Local Taxes**

| | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 |
|---|---|---|---|---|---|
| Valuation (millions) | $933.1 | $1,039.2 | $1,088.3 | $1,134.9 | $1,201.8 |
| Valuation incr (decr) % | 10.1% | 11.4% | 4.7% | 4.3% | 5.9% |
| | | | | | |
| Mill Levy General Fund | 13.855 | 12.268 | 13.238 | 13.239 | 12.502 |
| Mill Levy incr (decr) % | -9.2% | -11.5% | 7.9% | 0.0% | -5.6% |
| | | | | | |
| Tax Levied Total | $12,928,138 | $12,748,659 | $14,406,813 | $15,025,582 | $15,025,582 |
| Tax Levied incr (decr) % | 0.0% | -1.4% | 13.0% | 4.3% | 0.0% |

**4. Compensation**

| | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 |
|---|---|---|---|---|---|
| Salary increase | 5.0% | 6.0% | 3.0% | 3.0% | 4.0% |
| Health insurance increase | 0.0% | 20.3% | 8.4% | 0.0% | 4.2% |

Butler Community College
Operating Budget Summary - FY2026 and FY2027
August 11, 2026

| | | FY2026 | Incr (Decr) | FY2027 |
|---|---|---|---|---|
| 1 | Tech Fees and Scholarship Fees | $6,542,281 | ($6,542,281) | $0 |
| 2 | All other Operating Revenue | 50,603,803 | 990,486 | 51,594,289 |
| 3 | Operating Revenues | $57,146,084 | ($5,551,795) | $51,594,289 |
| 4 | | | | |
| 5 | Expenditure Budget | 59,373,719 | (5,809,798) | 53,563,921 |
| 6 | Unspent Budget Estimate | 2,634,062 | (1,174,454) | 1,459,608 |
| 7 | Net Expenditures | 56,739,657 | (4,635,344) | 52,104,313 |
| 8 | | | | |
| 9 | Revenues Over (Under) Expenditures | 406,427 | (916,451) | (510,024) |
| 10 | | | | |
| 11 | Beginning Unencumbered Cash | 9,288,088 | (1,748,467) | 7,539,621 |
| 12 | **End Unenc Cash prior Des Fd Trnsr** | $9,694,515 | ($2,359,537) | $7,029,597 |
| 13 | | | | |
| 14 | Designated Funds Transfer (see note) | $2,154,894 | ($1,749,509) | $405,385 |
| 15 | **End Unenc Cash after Des Fd Trnsr** | $7,539,621 | ($610,028) | $6,624,212 |
| 16 | | | | |
| 17 | 10.5% of Expenditures | $6,234,240 | ($610,029) | $5,624,212 |
| 18 | Unencumbered cash over target | $1,305,381 | $0 | $1,000,000 |

NOTE 1:
Year-end transfers from Operating Budget to Designated Funds:

| | |
|---|---|
| Transfer to Deferred Mainte Designated | $500,000 |
| Transfer to Institutional Contingency Designated | $1,654,894 |
| Total year-end fund balance transfers | $2,154,894 |

FY2026 total Operating Budget expenditures:

| | |
|---|---|
| Line 7 above | $56,739,657 |
| Line 14 above | $2,154,894 |
| Total | $58,894,551 |

Butler Community College
Revenue Summary - Unaudited FY2026 and Estimated FY2027
August 11, 2026

| | | FY2026 Revenues | Change | FY2027 Revenues |
|---|---|---|---|---|
| 1 | Gen Ed 5 High Scchool Tuition | $0 | $429,922 | $429,922 |
| 2 | In District Tuition | 2,167,901 | (222,365) | 1,945,535 |
| 3 | Out District Tuition | 10,439,691 | (173,212) | 10,266,479 |
| 4 | Out-State Tuition | 1,422,867 | 52,141 | 1,475,009 |
| 5 | International Tuition | 1,180,031 | 75,589 | 1,255,620 |
| 6 | Technology Fee (See note) | 2,972,294 | (2,972,294) | 0 |
| 7 | Scholarship Fee (See note) | 3,569,986 | (3,569,986) | 0 |
| 8 | Other Fees | 205,852 | 2,207 | 208,059 |
| 9 | **Total Student Sources** | 21,958,623 | (6,377,999) | 15,580,624 |
| 10 | Tuition Waivers | (1,409,654) | 926,590 | (483,064) |
| 11 | **Net Student Sources** | **20,548,969** | **(5,451,409)** | **15,097,561** |
| 12 | State Operating Grant | 17,860,781 | 611,814 | 18,472,595 |
| 13 | Excel in CTE | 987,904 | (512,374) | 475,530 |
| 14 | **Total State Sources** | **18,848,685** | **99,440** | **18,948,125** |
| 15 | Current Ad Valorem Tax | 13,963,159 | (0) | 13,963,159 |
| 16 | Tax-in-Process | 430,277 | 18,480 | 448,757 |
| 17 | Delinquent Tax | 436,819 | (170,293) | 266,526 |
| 18 | Motor Vehicle Tax | 1,240,592 | (1) | 1,240,591 |
| 19 | Other Local Taxes | 30,739 | 0 | 30,739 |
| 20 | **Total Local Sources** | **16,101,585** | **(151,813)** | **15,949,772** |
| 21 | Reimbursements | 52,302 | (26,151) | 26,151 |
| 22 | Other Income | 1,512,408 | (11,362) | 1,501,046 |
| 23 | **Total Other Revenue** | 1,564,710 | (37,513) | 1,527,197 |
| 24 | **Transfers** | 82,134 | (10,500) | 71,634 |
| 25 | | | | |
| 26 | Total Revenues | $57,146,084 | ($5,551,795) | $51,594,289 |
| 27 | | | | |
| 28 | NOTE: | | | |
| 29 | Sch & Tech Fee trnsfrs | | (6,542,281) | 6,542,281 |
| 30 | Revenue change w/o transfers | | 990,486 | 58,136,570 |

Butler Community College
Recommended Operating Budget Expenditures for FY2027
August 11, 2026

Expenditure Budget Changes

| | | | |
|---|---|---|---|
| 1 | FY2026 expenditure budget - March 30, 2026 | | $59,373,719 |
| 2 | FY2027 increases (decreases) | | |
| 3 | Move scholarship exp to Designated | | (3,495,207) |
| 4 | Move Tech Fee exp to Designated | | (3,186,064) |
| 5 | FY2027 Recommended raise - salaries and wages | 1,356,365 | |
| 6 | FY2027 payroll tax on raises | 108,509 | |
| 7 | FY2027 market equity increase - salaries and wages | 169,546 | |
| 8 | FY2027 health insurance increase | 255,000 | |
| 9 | FY2027 zero-based budget non-payroll reductions | | (364,468) |
| 10 | FY2027 position reductions | | (689,533) |
| 11 | FY2027 two enrollment coaches - from additional needs | 100,000 | |
| 12 | FY2027 two enrollment coaches - from Market Equity budget | 101,805 | |
| 13 | FY2027 Market Equity budget - for enrollment coaches | | (101,805) |
| 14 | FY2027 restore underfunded Athletic budget | 213,382 | |
| 15 | FY2027 reduce transfers to Designated Accounts | | (144,764) |
| 16 | FY2027 property & liability insurance | 15,000 | |
| 17 | FY2027 credit card process fees - convenience fee | | (75,000) |
| 18 | FY2027 Addition to fleet vehicle budget | 56,000 | |
| 19 | FY2027 utilities - electricity | 29,487 | |
| 20 | FY2027 President's Office hospitality | 20,000 | |
| 21 | FY2027 Athletic insurance increase | 40,526 | |
| 22 | FY2027 Redler Bldg special assessments | 7,854 | |
| 23 | PTE Fund expenditures covered by B&I grant | | (300,000) |
| 24 | Transfer to Deferred Maintenance Designated | 300,000 | |
| 25 | FY2027 PTK advisor to be paid from Agency Account | | (5,000) |
| 26 | FY2027 Administrative Marketing budget non-payroll reductions | | (150,000) |
| 27 | FY2027 CWE salary budget items to Non-Credit Fund | | (71,431) |
| 28 | Additions (reductions) FY2027 from FY2026 | 2,773,474 | (8,583,272) |
| 29 | Net FY2027 Changes to expenditure budget | | (5,809,798) |
| 30 | Adjusted FY2027 expenditure budget - April 27, 2026 | | $53,563,921 |
| 31 | | | |
| 32 | Scholarship and Tech Fee transfers to Designated for FY2027 | | (6,525,852) |
| 33 | Increase to Operating Budget without Scholarship and Tech Fee transfers | | $716,054 |

# Butler Community College

## Supplemental Budget Information

Presented to the Board of Trustees
August 11, 2026

Compiled by:
Kent Williams, Kerry Potter, Tom Sarratt, & Jennifer Kirkhart

**Butler Community College**
**Supplemental Budget Information**
**Presented August 11, 2026**

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**Butler Community College**
**Assets, Liabilities and Fund Balances - Cash Basis**
**As of August 11, 2026**

## Cash Basis Balance Sheet at June 30, 2026

| | |
|---|---|
| Total Cash and Investments (page S-2) | $27,011,163 |
| Less Liabilities, Encumbrances & Receivables (page S-2) | 4,013,622 |
| Fund Balances (see below) | $22,997,541 |

## Fund Balance Summary at June 30, 2026

| | | |
|---|---|---|
| General Fund Operating - Undesignated | | $6,636,632 |
| General Fund Designated Reserves | | |
| General Designated Accounts | $2,647,585 | |
| Program Development Designated Reserve | 412,375 | |
| Strategic Initiatives Designated Reserve | 544,590 | |
| Facilities Fund Designated Reserve | 382,133 | |
| Deferred Maintenance Designated Reserve | 1,885,438 | |
| Capital Projects Designated Reserve | 0 | |
| Technology Fund Designated Reserve | 1,719,559 | |
| Insurance Deductible Designated Reserve | 444,501 | |
| Fleet Leasing Fund | 302,981 | |
| Total General Fund Designated Reserves | | 8,339,162 |
| Total General Fund | | $14,975,794 |
| Post-Secondary Tech Ed Fund - Undesignated | 902,990 | |
| PTE Designated Accounts | 874,190 | |
| Total Post-Secondary Technical Education Fund | | 1,777,180 |
| Capital Outlay Fund | | 78 |
| Campus Life Funds | | 3,932,614 |
| Adult Basic Education Fund | | 32,018 |
| Non-Credit Education Fund | | 459,583 |
| Restricted Funds | | 1,394,566 |
| Agency Funds | | 425,709 |
| Total Fund Balances (S-3) | | $22,997,541 |

**Butler Community College**
**Assets, Liabilities and Fund Balances - Cash Basis (Continued)**
**As of August 11, 2026**

## Cash and Investment Details

| | | |
|---|---|---|
| Investments - Bank CDs | | $15,559,282 |
| Bank Balances | | |
| | Commerce Bank - Claims | 4,527,549 |
| | Commerce Bank - Repo Sweep | 5,196,312 |
| | Commerce Bank - Payroll | (400) |
| | Commerce Bank - Federal Fund and Escrow | 0 |
| | Commerce Bank - Electronic Purchase Card | (14,451) |
| | Commerce Bank - Flex Spending | 99,589 |
| | Health Insurance Self Funding Account | 1,379,500 |
| | Andover State Bank | 203,105 |
| | The Central Bank - Marion | 6,725 |
| | Freedom First Bank - McConnell | 848 |
| | Stanfield Warranty Escrow - Roofs | 25,394 |
| | Emprise Bank - Council Grove | 10,558 |
| | American State Bank - RoseHill | 8,909 |
| Cash on hand - cash boxes | | 8,243 |
| Total (page S-1) | | $27,011,163 |

## Liabilities, Encumbrances, Receivables & Prepaid Expense Details

| | |
|---|---|
| Total payroll encumbrances | 1,445,499 |
| Encumbrances | 1,671,208 |
| General Accounts Payable | 30,698 |
| Self Funded Liability Account | 577,347 |
| Payroll Clearing | 161,456 |
| Payroll taxes and annuities payable | 171,974 |
| Flex Spending Payable | 88,223 |
| Sales Tax Payable/Comp Use Tax | 2,046 |
| Deferred Revenue | 20,000 |
| Deposits held for others | 155,944 |
| Electronic Purchase Card payable | 88,756 |
| Federal/State Restricted Receivable | (29,135) |
| Accounts Receivable-Other | (19,801) |
| Foundation accounts receivable | 0 |
| Prepaid expenses - insurance/utilities | (350,595) |
| Total ( page S-1) | $4,013,622 |

**Butler Community College**
**Revenue, Expense and Unencumbered Cash for the Year Ended June 30, 2026**
**Presented August 11, 2026**

| All Funds | | | | | |
|---|---|---|---|---|---|
| | Ref | Beginning Balance | FY2026 Revenue | FY2026 Expense | Ending Balance |
| General Fund | S-1 | $15,665,670 | 48,900,665.10 | 49,590,542.10 | $14,975,793 |
| Postsecondary Tech Ed Fund | S-1 | 1,788,842 | 15,758,080 | 15,769,742 | 1,777,180 |
| Adult Basic Education Fund | S-25 | 0 | 506,060 | 474,042 | 32,018 |
| Adult Supp Education Fund | S-25 | 226,403 | 308,921 | 75,741 | 459,583 |
| Auxiliary Enterprise Funds | S-20 | 4,243,482 | 4,878,623 | 5,189,490 | 3,932,614 |
| Motorcycle Training Fund | | 0 | 5,175 | 5,175 | 0 |
| Restricted Funds | S-26/S-27 | 1,879,358 | 26,534,827 | 27,019,620 | 1,394,566 |
| Capital Outlay Fund | S-19 | 450,771 | 195 | 450,889 | 78 |
| Agency Accounts | S-28 | 455,043 | 578,294 | 607,627 | 425,709 |
| | | | | | |
| Totals | | $ 24,709,569 | $ 97,470,840 | $ 99,182,868 | $ 22,997,541 |

| General Fund Details | | | | | |
|---|---|---|---|---|---|
| | Ref | Beginning Balance | FY2026 Revenue | FY2026 Expense | Ending Balance |
| Gen Fd Operating - Undesignated | S-4 | $8,301,156 | $45,048,419 | $46,712,943 | $6,636,632 |
| Gen Designated Reserve Funds | S-6 | $1,360,840 | $2,295,531 | $1,008,786 | 2,647,585 |
| Program Dev Designated Reserve | S-10 | $237,232 | $185,102 | $9,960 | 412,375 |
| State Apprenticeship Grant | S-10 | | 1,309,893 | 1,309,893 | 0 |
| General Fund Strategic Innovation | S-11 | $702,945 | $11,460 | 174,857 | 539,548 |
| State Student Success Grant | S-12 | $0 | 961,810 | 956,768 | 5,042 |
| Facilities Fd Designated Reserve | S-13 | $473,719 | $444,799 | 536,384 | 382,133 |
| Deferred Maint Designated Reserve | S-14 | $1,548,214 | $500,000 | 162,776 | 1,885,438 |
| State Capital Outlay Grant | S-14 | $0 | $715,397 | 715,397 | 0 |
| Fleet Leasing Reserve | S-16 | $175,619 | $419,348 | 291,986 | 302,981 |
| IT Capital Projects Reserve | S-17 | $2,425,131 | $297,503 | 1,003,075 | 1,719,559 |
| Ins Deductible Designated Reserve | S-19 | 440,815 | 0 | (3,685) | 444,501 |
| Total General Fund | | $15,665,670 | $52,189,263 | $52,879,140 | $14,975,793 |

| Post-Secondary Technical Education Fund Details | | | | | |
|---|---|---|---|---|---|
| | Ref | Beginning Balance | FY2026 Revenue | FY2026 Expense | Ending Balance |
| PTE Fund - Undesignated | S-4 | $986,933 | $15,097,664 | $15,181,608 | $902,990 |
| PTE Designated Reserve Funds | S-9 | $801,909 | $660,416 | $588,135 | $874,190 |
| Total PTE Fund | S-1 | $1,788,842 | $15,758,080 | $15,769,742 | $1,777,180 |

**Butler Community College**
**Operating Funds for the Year Ended June 30, 2026**
**Presented August 11, 2026**

| | Ref | Beginning Balance | FY2026 Revenue | FY2026 Expense | Ending Balance |
|---|---|---|---|---|---|
| Gen Fd Operating - Undesignated | S-1 | $8,301,156 | $45,048,419 | $46,712,943 | $6,636,632 |
| PTE Fund - Undesignated | S-1 | $986,933 | $15,097,664 | $15,181,608 | $902,990 |
| Less intrafund transfer | | | ($3,000,000) | ($3,000,000) | |
| Total Operating Fund | | $9,288,088 | $57,146,084 | $58,894,551 | $7,539,622 |

**Description of Operating Funds**

For analysis purposes the undesignated portion of the General Fund and the undesignated portion of
For many years the board of trustees have maintained a target goal for the year-end unencumbered
The revenues and expenditures for the main operations of the college are accounted for in the General
The administration and trustees have deemed it appropriate to establish designated reserves within the
The designated reserves are a part of the General and PTE funds and can be undesignated at any time.
Expenditures from the designated reserve are subject to the same approval process as other General

**Butler Community College**
**Description of Designated Reserves Funds**
**Presented August 11, 2026**

**General and PTE Designated Reserves (S-6 to S-9):** These reserves have revenue from specific sources intended for specific uses. It has been deemed useful to allow these balances to be carried from year to year in contrast to Operating Fund budgets that do not carry over.

**Academic Program Development Designated Reserve (S-10):** The Program Development reserve is funded through an annual internal transfer from the Operating Funds and managed by the Vice President of Academics. It is intended to strengthen academic programs and support innovation. A formal documented approval process has been created for this reserve.

**Strategic Initiatives Designated Reserve (S-11):** This reserve was established in FY2022 with a $2,000,000 transfer from the Operating Funds and a $100,000 transfer from the HEERF Indirect Designated Reserve. The purpose is to provide a source for future Strategic Plan priorities.

**Facilities Fund Designated Reserve (S-13):** This reserve is funded through an annual internal transfer from the Operating Funds and is managed by the Director of Facilities Management. It is used for maintenance, repair and remodeling projects.

**Deferred Maintenance Designated Reserve (S-14):** This Reserve was established in FY2021 and has been funded by the indirect HEERF funds. The purpose of this reserve is to provide for deferred maintenance expenditures.

**Fleet Leasing Fund (S-16):** This reserve was established to consolidate the Butler leasing program transactions. It is funded through an annual transfer from the General Fund and from the sale proceeds of college-owned vehicles.

**IT Capital Projects Designated Reserve (S-17):** This reserve is funded through an annual internal transfer from the Operating Funds and allows the IT division to plan for significant future expenditures.

**Insurance Deductible Designated Reserve (S-19):** This reserve has been funded from the HEERF indirect revenues for the contingency of a large property damage event.

**Capital Outlay Fund (S-19):** The Capital Outlay Fund is a separate statutory fund, not a designated reserve of the General or PTE Fund. This fund was established through local property taxes for specific capital improvements. The remaining funds are available for completion of the original improvement projects, upgrades to the original projects, maintenance, deferred maintenance, or other capital improvements.

**Butler Community College**
**General Designated Accounts**
**Revenues, Expenditures, and Balances - FY 2026**
**Presented August 11, 2026**

| | | | 7/1/25 Balance | Revenues | Expenses | 6/30/26 Balance |
|---|---|---|---|---|---|---|
| 1 | 777 | HEERF Indirect Fund (page S-7) | $ 168,439 | 0 | $ 145,000 | $ 23,439 |
| 2 | 380 | Butler Radio | 18,022 | 8,000 | 5,336 | 20,685 |
| 3 | 383 | Student Sports Media | 6,000 | 6,000 | 0 | 12,000 |
| 4 | 387 | Arktos Moving Images | 34,418 | 8,000 | 1,034 | 41,384 |
| 5 | 407 | Software Development Fees | 29,120 | 0 | 29,120 | 0 |
| 6 | 412 | Art Project/Ceramics Fee Account | 3,380 | 24,745 | 6,875 | 21,250 |
| 7 | 414 | Instrumental Music Fee Account | 2,547 | 6,350 | 9,357 | (460) |
| 8 | 415 | Vocal Music Fee Account | 28,853 | 61,945 | 46,474 | 44,324 |
| 9 | 416 | Athletic Conditioning Fee Account | 60,349 | 4,356 | 15,958 | 48,746 |
| 10 | 417 | PE Conditioning Fee Account | 5,994 | 0 | 0 | 5,994 |
| 11 | 420 | EDCF Supply Fees | 618 | 812 | (568) | 1,998 |
| 12 | 426 | Fitness/Wellness Fee | 4,120 | 0 | 0 | 4,120 |
| 13 | 427 | Education Course Fees | 10,230 | 1,400 | 2,774 | 8,856 |
| 14 | 509 | Indirect Charges | 97,698 | 9,187 | 106,885 | 0 |
| 15 | 511 | First Gen Task Force | 3,022 | 0 | 1,376 | 1,646 |
| 16 | 512 | College Wide Contingency | 0 | 1,767,088 | 0 | 1,767,088 |
| 17 | 590 | Garnishment Fee Account | 7,931 | 449 | 5,000 | 3,380 |
| 18 | 719 | Workroom | 223,129 | 71,918 | 112,644 | 182,403 |
| 19 | 760 | KCCLI - CC Leadership Institute | 17,230 | 29,770 | 47,000 | 0 |
| 20 | 770 | Science Lab Fees | 200,871 | 51,230 | 217,386 | 34,715 |
| 21 | 771 | Biology Dept Royalties | 13,345 | 0 | 12,210 | 1,135 |
| 22 | 793 | Academic Testing Non-Butler Student | 26,445 | 825 | 0 | 27,270 |
| 23 | 814 | Safety and Security | 11,467 | 10 | 0 | 11,477 |
| 24 | 820 | V A Activities | 33,861 | 0 | 3,425 | 30,436 |
| 25 | 828 | ACT Test Preparation | 3,697 | 0 | 0 | 3,697 |
| 26 | 831 | Admissions Designated | 526 | 0 | 0 | 526 |
| 27 | 840 | Grizzly Magazine | 40,711 | 8,000 | 1,963 | 46,748 |
| 28 | 841 | Graduation | 18,608 | 36,139 | 30,985 | 23,762 |
| 29 | 846 | Lantern Newspaper | 29,498 | 8,000 | 11,524 | 25,974 |
| 30 | 850 | Library | 13,989 | 1,289 | 2,017 | 13,262 |
| 31 | 852 | Theatre Designated | 0 | 2,101 | 0 | 2,101 |
| 32 | 864 | Transcript Fee Account | 24,416 | 34,328 | 38,214 | 20,530 |
| 33 | 870 | ABE Student Fees Account | 0 | 11,555 | 8,575 | 2,980 |
| 34 | 924 | ABE Project Account | 44,723 | 37,703 | 79,973 | 2,453 |
| 35 | 965 | Student Health Center | 68,224 | 87,295 | 68,251 | 87,268 |
| 36 | 975 | Hospitality Management Events | 0 | 0 | 0 | 0 |
| 37 | 988 | Placement Testing | 93,615 | 13,833 | 0 | 107,448 |
| 38 | 996 | Disciplinary Housing Fines | 15,746 | 3,205 | 0 | 18,951 |
| 39 | | | | | | |
| 40 | Total General Designated Accounts (S-3)* | | **$ 1,360,840** | **$ 2,295,533** | **$ 1,008,789** | **$ 2,647,585** |

*The Totals include Intrafund Transfers

**Butler Community College**
**HEERF Indirect Designated Account**
**Presented August 11, 2026**

| | | FY21-FY26 Actual | FY 2027 Budget Estimate |
|---|---|---|---|
| 1 | Sources of Funds: | | |
| 2 | HEERF I - Indirect Costs | $139,878 | |
| 3 | HEERF II - Miscellaneous Revenue Loss | 213,708 | |
| 4 | HEERF II - Indirect Costs | 248,701 | |
| 5 | HEERF II FY2021 Revenue Loss | 3,344,802 | |
| 6 | HEERF III - FY22 Fall/Summer 2021 Revenue Loss | 2,402,719 | |
| 7 | HEERF III - FY22 Spring 2022 Revenue Loss | 1,575,597 | |
| 8 | HEERF III - Indirect Costs | 237,861 | |
| 9 | Prior Year Claims Cancelled | 2,497 | |
| 10 | Total Sources | 8,165,763 | 0 |
| 11 | | | |
| 12 | Use of Funds - spending plan: | | |
| 13 | To be Determined | | 23,439 |
| 14 | Prepaid IT Contracts and Software | 849,835 | |
| 15 | Microsoft Licenses-For Teams Upgrade Year 3 | 140,928 | |
| 16 | Adobe Year 3 | 227,346 | |
| 17 | BKD Financial Analysis Tools | 60,827 | |
| 18 | Equipment Including Scoreboard | 346,479 | |
| 19 | Service Recognition Awards | 791,454 | |
| 20 | Transfer to Def Maint Des Acct - Simpson Projects | 3,412,469 | |
| 21 | Transfer to Def Maint Des Acct - Electrical Infrastructure | 862,986 | |
| 22 | Transfer to Def Maint Des Acct - Final Balance Transfer | 0 | |
| 23 | Transfer to Self-Funded Health Insurance Reserve | 500,000 | |
| 24 | Transfer to Insurance Deductible Des Acct | 500,000 | |
| 25 | Transfer to Academic Program Development Des Acct | 100,000 | |
| 26 | Transfer to Strategic Innovation Des Acct | 100,000 | |
| 27 | Transfer to Facilities Fund Des Acct | 250,000 | 0 |
| 28 | Total Use of Funds | 8,142,324 | 23,439 |
| 34 | | | |
| 35 | Revenues over expenditures | 23,439 | (23,439) |
| 36 | Beginning unencumbered cash | 0 | 23,439 |
| 37 | | | |
| 38 | Ending unencumbered cash (page S-6) | $23,439 | ($0) |

**Butler Community College**
**Collegewide Contingency**
**Presented August 11, 2026**

| | | FY 2026 Actual Unaudited | FY 2027 Budget Estimate |
|---|---|---|---|
| 1 | Revenues: | $0 | $2,072,469 |
| 2 | Expenditures: | 0 | 0 |
| 3 | Revenues over expenditures | 0 | 0 |
| 4 | Beginning unencumbered cash | 0 | 0 |
| 5 | Ending unencumbered cash | $0 | $0 |

**Butler Community College**
**PTE Designated Accounts**
**Revenues, Expenditures, and Balances - FY 2026**
**Presented August 11, 2026**

| | | | 7/1/25 Balance | Revenues | Expenses | 6/30/26 Balance |
|---|---|---|---|---|---|---|
| 1 | 400 | Fire Supply Fee Account | $ 58,321 | $ 16,175 | $ 10,189 | $ 64,307 |
| 2 | 402 | Auto Technology Fee Account | 6,095 | 5,520 | 3,490 | 8,125 |
| 3 | 403 | Engineering Technology Fee Account | 49,848 | 7,000 | 30,240 | 26,608 |
| 4 | 404 | Cyber Sec/ Internetworking Man Fees | 170,393 | 131,148 | 72,615 | 228,926 |
| 5 | 405 | Hospitality Management Fee Account | 0 | 36,812 | 37,009 | (197) |
| 6 | 407 | Software Development Fees | 35,797 | 39,020 | 1,756 | 73,062 |
| 7 | 408 | Academy Fee | 22,112 | 7,920 | 4,763 | 25,269 |
| 8 | 409 | Welding Fee Account | 89,143 | 21,600 | 26,232 | 84,511 |
| 9 | 410 | EMT Fee Account | 19,564 | 42,343 | 36,942 | 24,965 |
| 10 | 411 | Business Student Fee | 14,084 | 1,980 | 11,282 | 4,782 |
| 11 | 413 | Interactive Design Fees | 38,220 | 49,950 | 32,435 | 55,735 |
| 12 | 418 | Allied Health State Test Fee | 16,121 | 4,100 | 9,239 | 10,982 |
| 13 | 421 | Nursing Digital Resource Fee | 113,851 | 121,608 | 208,582 | 26,877 |
| 14 | 422 | KAPLAN Program Nursing | 0 | 84,785 | 42,625 | 42,160 |
| 15 | 424 | Allied Health Course Fee | 41,560 | 1,890 | 435 | 43,015 |
| 16 | 429 | Diesel Technology Fees | 4,776 | 4,875 | 5,823 | 3,828 |
| 17 | 430 | Agriculture Course Fee | 2,742 | 700 | 0 | 3,442 |
| 18 | 483 | NREMT Exam Site | 23,435 | 11,950 | 5,832 | 29,553 |
| 19 | 521 | CPR Cards | (7,448) | 11,366 | 10,284 | (6,365) |
| 20 | 791 | Nurse Entrance Testing Fees | 24,716 | 19,125 | 18,500 | 25,341 |
| 21 | 856 | Nursing Senior Fee | 10,236 | 10,480 | 10,951 | 9,765 |
| 22 | 875 | Diesel Tech Repairs | (2,239) | 0 | 2,053 | (4,292) |
| 23 | 876 | Auto Mechanics | 17,000 | 16,535 | 1,361 | 32,173 |
| 24 | 879 | Construction Technology Fees | 50,360 | 11,450 | 0 | 61,810 |
| 25 | 975 | Hospitality Management Events | 3,221 | 2,084 | 5,497 | (192) |
| 26 | | | | | | |
| 27 | Total PTE Designated (S-3)* | | **$801,909** | **$660,416** | **$588,134** | **$874,190** |

*The Totals include Intrafund Transfers

# Butler Community College
## Academic Program Development Designated Reserve
### Presented August 11, 2026

| | | FY 2026 Actual Unaudited | FY 2027 Budget Estimate |
|---|---|---|---|
| | **Academic Development Reserve** | | |
| 1 | **Revenues** | | |
| 2 | Transfer from Operating Fund | $40,000 | $40,000 |
| 3 | Prior Year Claims Cancelled | 145,102 | 0 |
| 4 | Total Revenue | 185,102 | 40,000 |
| 5 | **Expenditures** | | |
| 6 | To Be Determined | 0 | 0 |
| 7 | OER Development | 9,960 | 10,000 |
| 8 | Total Expenditures | 9,960 | 10,000 |
| 9 | Revenues over expenditures | 175,142 | 30,000 |
| 10 | Beginning unencumbered cash | 237,232 | 412,374 |
| 11 | Ending unencumbered cash (S-3) | $412,374 | $442,374 |
| | **State Apprenticeship Grant** | | |
| 12 | **Revenues** | | |
| 13 | State Apprenticeship Grant | $1,309,893 | $1,347,779 |
| 14 | **Expenditures** | 1,309,893 | 1,347,779 |
| 15 | Revenues over expenditures | 0 | 0 |
| 16 | Beginning unencumbered cash | 0 | 0 |
| 17 | Ending unencumbered cash (S-3) | $0 | $0 |
| | **Total Academic Program Development Designated Reserve** | | |
| 18 | Ending unencumbered cash estimate | $412,374 | $442,374 |

**Butler Community College**
**Strategic Initiatives Designated Reserve**
**Presented August 11, 2026**

| | | FY 2026 Actual Unaudited | FY 2027 Budget Estimate |
|---|---|---|---|
| 1 | **Sources of Funds** | | |
| 2 | Transfer from Operating Funds | $0 | $0 |
| 3 | Prior Yr Cancel Claims | 11,460 | 0 |
| 4 | Foundation Plaza Reimbursement * | 0 | 200,000 |
| 5 | Total | 11,460 | 200,000 |
| 6 | | | |
| 7 | **Expenditures** | | |
| 8 | Process Improvement Consulting and Software | 78,931 | 0 |
| 9 | Redler Building and Interest | 6,089 | 0 |
| 10 | El Dorado Campus Plaza * | 64,375 | 535,625 |
| 11 | Centennial | 25,462 | 0 |
| 12 | BG Stadium Scoreboard ** | 0 | 150,000 |
| 13 | To be determined (1) | 0 | 3,923 |
| 14 | Total | 174,857 | 689,548 |
| 15 | | | |
| 16 | Revenues over expenditures | (163,397) | (489,548) |
| 17 | Beginning unencumbered cash | 702,945 | 539,548 |
| 18 | | | |
| 19 | Ending unencumbered cash (S-3) | $539,548 | $50,000 |

*To be reimbursed over three years from Butler Community College Foundation
**In FY28 BG Stadium Scoreboard will be an additional $150,000

**Butler Community College**
**Student Success Funds - FY 2027 Estimate**
**Presented August 11, 2026**

| | | FY 2026 Actual Unaudited | FY 2027 Budget Estimate |
|---|---|---|---|
| 1 | **Sources of Funds** | | |
| 2 | State Student Success Grant | $961,810 | $235,626 |
| 3 | | | |
| 4 | **Expenditures** | | |
| 5 | Enrollment Coaches | 267,499 | 0 |
| 6 | Academic Success Coaches | 54,590 | 0 |
| 7 | Director of Retention | 69,076 | 0 |
| 8 | Tutoring Professionals | 28,711 | 0 |
| 9 | eCheckup to go | 2,300 | 0 |
| 10 | Togetherall Inc | 11,500 | 0 |
| 11 | Motimatic | 162,225 | 0 |
| 12 | Omnigo Software LLC | 1,018 | 0 |
| 13 | Flowcode | 3,000 | 0 |
| 14 | WISS * | 0 | 0 |
| 15 | Instructure Inc | 34,425 | 0 |
| 16 | Study Pod Library | 88,348 | 0 |
| 17 | 600 Building Remodel | 231,950 | 0 |
| 18 | Pro Development Travel & Registration Fees | 2,126 | 0 |
| 19 | To Be Determined--One Time Expense | 0 | 235,626 |
| 20 | Total | 956,768 | 235,626 |
| 21 | | | |
| 22 | Revenues over expenditures | 5,042 | 0 |
| 23 | Beginning unencumbered cash | 0 | 5,042 |
| 24 | | | |
| 25 | Ending unencumbered cash (S-3) | $5,042 | $5,042 |

*The entire amount of Student Success funds will be expended and will be reflected in final FY26 actual audited figures. WISS Expense of $5,042 will be reflected in the final numbers

**Butler Community College**
**Facilities Fund Designated Reserve**
**Presented August 11, 2026**

| | | FY 2026 Actual Unaudited | FY2027 Budget Estimate |
|---|---|---|---|
| 1 | **Sources of Revenue** | | |
| 2 | Other Income- Prior Year Claims Cancelled and Miscellaneous | $24,526 | $39,368 |
| 3 | Annual Transfer from Operating Budget | 349,273 | 349,273 |
| 4 | Transfer for Parking | 56,000 | 56,000 |
| 5 | Transfer for Stadium | 15,000 | 15,000 |
| 6 | Total Revenue | 444,799 | 459,641 |
| 7 | **Expenditures** | | |
| 8 | Planned Projects - See below | $536,384 | $585,512 |
| 9 | Total Expenditures | 536,384 | 585,512 |
| 10 | | | |
| 11 | Revenues over expenditures | (91,586) | (125,871) |
| 12 | Beginning unencumbered cash | 473,719 | 382,133 |
| 13 | | | |
| 14 | Ending unencumbered cash (S-3) | $382,133 | $256,262 |
| 15 | | | |

| 16 | Planned Items in Order of Priority | Code | Priority | Est Cost |
|---|---|---|---|---|
| 17 | Vehicle Repair & Purchase | 854 | 1 | 28,000 |
| 18 | Deferred Maintenance | 991 | 2 | 112,500 |
| 19 | Parking Lot Repair | 959 | 3 | 201,921 |
| 20 | Asbestos Removal & Insulation | 864 | 4 | 20,000 |
| 21 | Classroom Carpet Replacement | 984 | 5 | 45,000 |
| 22 | ADA Issues & Repairs | 978 | 6 | 14,000 |
| 23 | 1200 Fleet Gate/Fence Replacement with Prox Access | 857 | 7 | 20,000 |
| 24 | Stadium Deferred Maintenance (Accumulates with Transfer) | 805 | 8 | 75,000 |
| 25 | Campus & 1200 Bldg Concrete Replacement | 979 | 9 | 50,000 |
| 26 | Football Field Sod Replacement | 801 | 10 | 19,091 |
| | Total | | | $585,512 |

**Butler Community College**
**Deferred Maintenance Designated Reserve**
**Presented August 11, 2026**

| | | FY 2026 Actual Unaudited | FY2027 Budget Estimate |
|---|---|---|---|
| 1 | **Sources of Revenue** | | |
| 2 | Transfer in From Operating Fund FY27 One Time | $500,000 | $300,000 |
| 3 | Previous Year Canceled Claims | 0 | 0 |
| 4 | Total Revenue | 500,000 | 300,000 |
| 5 | **Expenditures** | | |
| 6 | Transfer to Fleet Vehicle Reserve | 76,000 | 0 |
| 7 | 700 Bldg Complete HVAC Replacement* | 65,876 | 0 |
| 8 | 600 Bldg HVAC | 0 | 101,395 |
| 9 | 5000 Bldg Street Access Modification | 10,350 | 115,000 |
| 10 | Plaza Renovation Project | 10,550 | 301,579 |
| 11 | Parking Lot Maintenance | 0 | 435,000 |
| 12 | Other Projects | 0 | 305,000 |
| 13 | Total Expenditures | 162,776 | 1,257,974 |
| 14 | | | |
| 15 | Revenues over expenditures | 337,224 | (957,974) |
| 16 | Beginning unencumbered cash | 1,548,214 | 1,885,438 |
| 17 | | | |
| 18 | Ending unencumbered cash (S-3) | $1,885,438 | $927,464 |

**State Capital Outlay Grant Funds**

| | | FY 2026 Actual Unaudited | FY2027 Budget Estimate |
|---|---|---|---|
| 19 | **Source of Revenue** | | |
| 20 | State Capital Outlay Grant | $623,047 | $648,605 |
| 21 | Campus Restoration Aid | 92,350 | 100,000 |
| 22 | Total Revenue (S-3) | 715,397 | 748,605 |
| 23 | **Expenditures** (S-3) | 715,397 | 748,605 |
| 24 | Revenues over expenditures | 0 | 0 |
| 25 | Beginning unencumbered cash | 0 | 0 |
| 26 | Ending unencumbered cash | $0 | $0 |

**Butler Community College**
**Deferred Maintenance Planned Sources and Uses**
**August 11, 2026**

| | FY2026 Deferred Maintenance Actual Unaudited Sources and Uses | | | | | |
|---|---|---|---|---|---|---|
| | | Capital Outlay Mill Levy Fund | Def Maint Designated Reserve | State Capital Outlay Grant | State Campus Restoration Aid | Total |
| 1 | FY2026 Beginning Bal | 450,771 | 1,548,214 | 0 | 0 | 1,998,985 |
| 2 | FY2026 Revenue (S-14) | 195 | 500,000 | 623,047 | 92,350 | 1,215,592 |
| 3 | FY2026 Total Sources | 450,967 | 2,048,214 | 623,047 | 92,350 | 3,214,578 |
| 4 | | | | | | |
| 5 | FY2026 Uses: | | | | | |
| 6 | 700 HVAC | 450,889 | 65,876 | 354,493 | 92,350 | 963,608 |
| 7 | Other | 0 | 96,900 | 268,554 | | 365,454 |
| 8 | FY2026 Total Uses (S-15a) | 450,889 | 162,776 | 623,047 | 92,350 | 1,329,062 |
| 9 | | | | | | |
| 10 | FY2026 Ending Balance | $78 | $1,885,438 | $0 | $0 | $1,885,515 |

| | FY2027 Deferred Maintenance Planned Sources and Uses | | | | | |
|---|---|---|---|---|---|---|
| | | Capital Outlay Mill Levy Fund * | Def Maint Designated Reserve | State Capital Outlay Grant | State Campus Restoration Aid | Total |
| 11 | FY2027 Beginning Bal | 78 | 1,885,438 | (0) | 0 | 1,885,515 |
| 12 | FY2027 Revenue | 0 | 300,000 | 648,605 | 100,000 | 1,048,605 |
| 13 | FY2027 Total Sources est. | 78 | 2,185,438 | 648,605 | 100,000 | 2,934,120 |
| 14 | | | | | | |
| 15 | FY2027 Total Uses est. (S-15a) | 78 | 1,257,974 | 648,605 | 100,000 | 2,006,657 |
| 16 | | | | | | |
| 17 | FY2026 Ending Balance ** | $0 | $927,464 | $0 | $0 | $927,464 |

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

**Butler Community College**
**Deferred Maintenance Spending Plan for FY2026 and FY2027**
**August 11, 2026**

| | FY2026 Actual Unaudited Expenditures | | | | | |
|---|---|---|---|---|---|---|
| | | Capital Outlay Mill Levy Fund | Def Maint Designated Reserve | State Capital Outlay Grant | State Campus Restoration Aid | Total |
| 1 | 700 Building HVAC | 450,889 | 65,876 | 354,493 | 92,350 | 963,608 |
| 2 | 2000 Bldg Lightboard & Dimmer | | | 1,845 | | 1,845 |
| 3 | 100 Bldg Light Replacement | | | 735 | | 735 |
| 4 | 200 Bldg Light Replacement | | | | | 0 |
| 5 | Facilities Large Equip Bldg | | | | | 0 |
| 6 | McConnell Service Carpet | | | | | 0 |
| 7 | AND AP Lab Floor Replacement | | | 614 | | 614 |
| 8 | 1500 Bldg Light Replacement | | | 73,371 | | 73,371 |
| 9 | 5000 Bldg Efis Repairs | | | 72,387 | | 72,387 |
| 10 | 600 Bldg HVAC Prelim Design | | | 119,602 | | 119,602 |
| 11 | 600 Bldg HVAC Costs | | | | | 0 |
| 12 | 5000 Bldg Street Access | | 10,350 | | | 10,350 |
| 13 | Plaza Renovation Project | | 10,550 | | | 10,550 |
| 14 | Misc Tool Purchase | | | | | 0 |
| 15 | Transfer to Fleet Reserve | | 76,000 | | | 76,000 |
| 16 | FY2026 Planned Expenses (S-15) | $450,889 | $162,776 | $623,047 | $92,350 | $1,329,062 |

| | FY2027 Planned Expenditures | | | | | |
|---|---|---|---|---|---|---|
| | | Capital Outlay Mill Levy Fund | Def Maint Designated Reserve | State Capital Outlay Grant | State Campus Restoration Aid | Total |
| 17 | BOA Parking Lot Maintenance | | 90,000 | | | 90,000 |
| 18 | 600 Bldg HVAC Costs | | 101,395 | 648,605 | 100,000 | 850,000 |
| 19 | Campus Sewer Main Repl-Plaza | | 246,579 | | | 246,579 |
| 20 | Facilities Equipment Building | | 30,000 | | | 30,000 |
| 21 | 1500 Bldg Boiler | | 75,000 | | | 75,000 |
| 22 | Plaza Site Furniture/Trash Recept | | 55,000 | | | 55,000 |
| 23 | BOE West Parking Lot | | 195,000 | | | 195,000 |
| 24 | BOE Parking Lot Maintenance | | 150,000 | | | 150,000 |
| 25 | 5000 Bldg Street Access | | 115,000 | | | 115,000 |
| 26 | 300 Bldg Main Chill Plant Boilers Replaced | | 120,000 | | | 120,000 |
| 27 | Facilities Concrete | 78 | 30,000 | | | 30,078 |
| 28 | Utility Underground GPS Location Services | | 50,000 | | | 50,000 |
| 29 | FY2027 Planned Expenses | 78 | 1,257,974 | 648,605 | 100,000 | $2,006,657 |

**Butler Community College**
**Fleet Leasing Reserve**
**Presented August 11, 2026**

| | | FY 2026 Actual Unaudited | FY 2027 Budget Estimate |
|---|---|---|---|
| 1 | **Sources of Funds** | | |
| 2 | Transfer in from Facilities Operating | $80,000 | $80,000 |
| 3 | Transfer in from Deferred Maint Res | 76,000 | 0 |
| 4 | Transfer in from Technical-Facilities Management Operating Budget | 94,000 | 94,000 |
| 5 | Transfer in from Facilities Unspent | 110,000 | 56,000 |
| 6 | Miscellaneous | 59,348 | 0 |
| 7 | Total | 419,348 | 230,000 |
| 8 | | | |
| 9 | **Expenditures** | | |
| 10 | Fleet Leasing | 291,986 | 312,000 |
| 11 | Purchase Vehicles | 0 | 110,000 |
| 12 | Total Expenditures | 291,986 | 422,000 |
| 13 | | | |
| 14 | Revenues over expenditures | 127,362 | (192,000) |
| 15 | Beginning unencumbered cash | 175,619 | 302,981 |
| 16 | | | |
| 17 | Ending unencumbered cash (S-3) | $302,981 | $110,981 |

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

**Butler Community College**
**IT Capital Projects Designated Fund**
**Presented August 11, 2026**

| | | FY 2026 Actual Unaudited | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 |
|---|---|---|---|---|---|---|---|---|---|
| 1 | **Revenues** | | | | | | | | |
| 2 | BCTV | $69,784 | $60,000 | $60,000 | $60,000 | $60,000 | $60,000 | $60,000 | $60,000 |
| 3 | Budget Transfer from Oper Funds | 75,000 | | | | | | | |
| 4 | T-Mobile Lease Renewal | 90,033 | 90,032 | 90,032 | 90,032 | 90,032 | 90,032 | 90,032 | 90,032 |
| 5 | My Butler Laptop | 62.686 | 20.000 | 10.000 | - | - | - | - | - |
| 6 | Total Revenues | **297,503** | **170,032** | **160,032** | **150,032** | **150,032** | **150,032** | **150,032** | **150,032** |
| 7 | **Expenditures** | | | | | | | | |
| 8 | Cyber Security | 163,720 | 160,000 | 170,000 | 170,000 | 170,000 | 170,000 | 170,000 | 170,000 |
| 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 | Data Center Core Technology | | | | | | | | |
| 13 | Wi-Fi Controllers | 0 | 0 | 0 | 70,000 | 0 | 0 | 0 | 0 |
| 14 | ClearPass | 0 | 0 | 0 | 0 | 50,000 | 0 | 0 | 0 |
| 15 | UPS Batteries | 0 | 0 | 0 | 0 | 15,000 | 0 | 0 | 0 |
| 16 | Andover Core | 0 | 0 | 0 | 0 | 60,000 | 0 | 0 | 0 |
| 17 | Core Blades | 0 | 0 | 0 | 0 | 25,000 | 0 | 0 | 0 |
| 18 | Firewalls | 140,433 | 0 | 0 | 0 | 0 | 165,000 | 0 | 0 |
| 19 | El Dorado Core | 0 | 0 | 0 | 0 | 0 | 0 | 136,000 | 0 |
| 20 | HVAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 150,000 |
| 21 | Network (Wired and Wi-Fi) | | | | | | | | |
| 22 | Cabling | 67,647 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 23 | Switches | | 0 | - | 97,600 | 286,700 | 286,700 | 292,800 | 292,800 |
| 24 | Wireless Aps | 77,303 | 80,000 | 80,000 | 0 | 0 | 0 | 0 | 80,000 |
| 25 | Edge UPS's | 0 | 0 | 37,500 | 37,500 | 37,500 | 37,500 | 0 | 0 |
| 26 | A/V Technology | | | | | | | | |
| 27 | Classrooms | 91,433 | 119,000 | 102,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 28 | Conference Rooms | | 120,000 | 70,000 | 28,000 | 40,000 | 20,000 | 10,000 | 0 |
| 29 | BCTV | | | | | | | | |
| 30 | Leasing | 65,966 | 65,966 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| 31 | Contracting | 7,447 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 32 | Data & AI/ML | 0 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 33 | Physical Security | | 188,000 | 188,000 | 188,000 | 70,000 | 0 | 0 | 0 |
| 34 | Misc | | | | | | | | |
| | Ellucian | 20,000 | | | | | | | |
| 35 | Adobe | 59,646 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | Total Expenditures | 1,003,074 | 890,966 | 875,500 | 919,100 | 1,082,200 | 1,007,200 | 995,945 | 1,620,800 |
| 37 | | | | | | | | | |
| 38 | Transfer From Oper Budget | - | - | - | - | - | - | - | - |
| 39 | Beginning Unencumbered Cash | 2,425,130 | 1,719,559 | 998,625 | 283,157 | (485,911) | (1,418,079) | (2,275,247) | (3,121,160) |
| 40 | | | | | | | | | |
| 41 | Ending Unencumbered Cash | **$1,719,559** | **$998,625** | **$283,157** | **($485,911)** | **($1,418,079)** | **($2,275,247)** | **($3,121,160)** | **($4,591,928)** |

**Butler Community College**
**Technology Access Fee Designated Fund**
**Presented August 11, 2026**

| | | FY 2026 Actual Unaudited | FY 2027 Budget Estimate |
|---|---|---|---|
| 1 | Revenues: | $0 | $2,972,294 |
| 2 | Expenditures: | 0 | 2,972,294 |
| 3 | Revenues over expenditures | 0 | 0 |
| 4 | Beginning unencumbered cash | 0 | 0 |
| 5 | Ending unencumbered cash | $0 | $0 |

**Butler Community College**
**Insurance Deductible Designated Reserve**
**Presented August 11, 2026**

| | | FY 2026 Actual Unaudited | FY 2027 Budget Estimate |
|---|---|---|---|
| 1 | Revenues: | $0 | $0 |
| 2 | Expenditures: | (3,685) | 0 |
| 3 | Revenues over expenditures | 3,685 | 0 |
| 4 | Beginning unencumbered cash | 440,815 | 444,501 |
| 5 | Ending unencumbered cash (S-3) | $444,501 | $444,501 |

**Butler Community College**
**Capital Outlay Fund**
**Presented August 11, 2026**

| | | FY 2026 Actual Unaudited | FY 2027 Budget Estimate |
|---|---|---|---|
| 6 | Revenue - Taxes in Process and Delinquent Taxes | $195 | $0 |
| 7 | Less Expenditures | | |
| 8 | 700 Bldg Complete HVAC Replacement* | 450,889 | 0 |
| 9 | Other Projects | 0 | 78 |
| 10 | Total | 450,889 | 78 |
| 11 | Revenues over expenditures | (450,694) | (78) |
| 12 | Beginning Fund Balance - July 1, 2025 | 450,771 | 78 |
| 13 | Ending Fund Balance, June 30, 2026 (S-3) | $78 | ($0) |

**Butler Community College**
**Campus Life Funds - FY 2026 Actual & FY 2027 Estimate**
**Presented August 11, 2026**

| | FY 2026 Actual Unaudited | | | | | |
|---|---|---|---|---|---|---|
| | | Book Store (S-21) | Food Service (S-22) | Residence Hall (S-23) | Student Union (S-24) | Total |
| 1 | Revenues | $2,236,618 | $899,450 | $1,480,772 | $261,782 | $4,878,622 |
| 2 | Expenditures | 2,496,245 | 879,429 | 1,487,468 | 326,348 | 5,189,490 |
| 3 | Rev over (under) exp | (259,626) | 20,021 | (6,696) | (64,566) | (310,867) |
| 4 | Intrafund transfer | (64,566) | 0 | 0 | 64,566 | 0 |
| 5 | Beginning unencumber cash | 3,746,666 | 0 | 496,815 | 0 | 4,243,482 |
| 6 | Ending unencumber cash | $3,422,474 | $20,021 | $490,119 | $0 | $3,932,614 |

| | FY 2027 Estimate | | | | | |
|---|---|---|---|---|---|---|
| | | Book Store | Food Service | Residence Hall | Student Union | Total |
| 7 | Revenues | $2,259,000 | $928,150 | $1,420,645 | $259,700 | $4,867,495 |
| 8 | Expenditures | 1,954,628 | 985,615 | 1,612,106 | 336,277 | 4,888,626 |
| 9 | Rev over (under) exp | 304,372 | (57,465) | (191,461) | (76,577) | (21,131) |
| 10 | Intrafund transfer | (76,577) | 37,444 | (37,444) | 76,577 | 0 |
| 11 | Beginning unencumber cash | 3,422,474 | 20,021 | 490,119 | 0 | 3,932,613 |
| 12 | Est ending unencumber cash | $3,650,269 | $0 | $261,214 | ($0) | $3,911,482 |

**Butler Community College**
**Bookstore Fund - FY 2026 and FY 2027 Estimate**
**Presented August 11, 2026**

| | | FY 2026<br>Actual<br>Unaudited | FY 2027<br>Budget<br>Estimate |
|---|---|---|---|
| 1 | **Revenues** | | |
| 2 | Book Sales | $1,979,512 | $2,000,000 |
| 3 | Merchandise Sales | 222,182 | 225,000 |
| 4 | Other Income | 34,924 | 34,000 |
| 5 | | | |
| 6 | Total Revenues | 2,236,618 | 2,259,000 |
| 7 | | | |
| 8 | **Expenditures** | | |
| 9 | Salaries & Benefits | 415,027 | 431,628 |
| 10 | Purchases - Books | 1,300,267 | 1,326,272 |
| 11 | Purchases - Merchandise | 98,071 | 100,032 |
| 12 | Operating & General | 90,424 | 92,232 |
| 13 | Utilities | 3,968 | 4,048 |
| 14 | Athletic Bus Purchase * | 332,400 | 0 |
| 15 | Dorm Room Access Controls | 255,680 | 0 |
| 16 | Equipment & Facilities Projects | 407 | 415 |
| 19 | | | |
| 20 | Total Expenditures | 2,496,244 | 1,954,628 |
| 21 | | | |
| 22 | Revenue over Expenditures | (259,625) | 304,372 |
| 23 | Intrafund transfer - to Capital Reserve | | |
| 24 | Intrafund transfer - to Student Union | (64,566) | (76,577) |
| 25 | Beginning Unencumbered Cash | 3,746,666 | 3,422,474 |
| 26 | | | |
| 27 | Ending Unencumbered Cash | $3,422,474 | $3,650,269 |

* 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.

**Butler Community College**
**Food Service Fund - FY 2026 and FY 2027 Estimate**
**Presented August 11, 2026**

| | | FY 2026 Actual Unaudited | FY 2027 Budget Estimate |
|---|---|---|---|
| 1 | **Revenues** | | |
| 2 | Meal Contracts | $830,881 | $876,150 |
| 3 | Summer Camps | 61,703 | 47,000 |
| 4 | Rebates | 6,866 | 5,000 |
| 5 | Other Income | 0 | 0 |
| 6 | Total Revenue | 899,450 | 928,150 |
| 7 | | | |
| 8 | **Expenditures** | | |
| 9 | Salaries & Benefits | 0 | 1,000 |
| 10 | Cost of Sales - Meal Contracts | 801,962 | 834,555 |
| 11 | Cost of Sales - Summer Camps | 19,442 | 42,300 |
| 12 | Operating & General | 42,500 | 62,400 |
| 13 | Utilities | 8,868 | 8,360 |
| 14 | Equipment & Facilities | 6,657 | 37,000 |
| 15 | | | |
| 16 | Total Expenditures | 879,429 | 985,615 |
| 17 | | | |
| 18 | Revenues over Expenditures | 20,021 | (57,465) |
| 19 | Intrafund transfer from Residence Hall | 0 | 37,444 |
| 20 | Beginning Unencumbered Cash | 0 | 20,021 |
| 21 | | | |
| 22 | Ending Unencumbered Cash | $20,021 | $0 |

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 and FY 2027 Estimate
## Presented August 11, 2026

| | | FY 2026 Actual Unaudited | FY 2027 Budget Estimate |
|---|---|---|---|
| 1 | **Revenues** | | |
| 2 | Residence Hall Contracts | $1,415,796 | $1,386,645 |
| 3 | Summer Camps | 33,589 | 25,000 |
| 4 | Other Income (Application Fees & Commissions ) | 31,387 | 9,000 |
| 5 | Total Revenues | 1,480,772 | 1,420,645 |
| 6 | **Expenditures** | | |
| 7 | Salaries & Benefits | 583,785 | 539,187 |
| 8 | Operating & General | 309,498 | 393,635 |
| 9 | Utilities | 201,323 | 209,284 |
| 10 | Facilities Projects (see below) | 97,974 | 470,000 |
| 11 | Debt Service | 294,888 | 0 |
| 12 | Total Expenditures | 1,487,468 | 1,612,106 |
| 13 | | | |
| 14 | Revenue over Expenditures | (6,696) | (191,461) |
| 15 | Intrafund transfer to Food Service | 0 | (37,444) |
| 16 | Beginning Unencumbered Cash | 496,815 | 490,119 |
| 17 | | | |
| 18 | Ending Unencumbered Cash | $490,119 | $261,214 |

| | Project Summary - FY 2027 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 | 84,000 |
| 25 | Total Recurring projects | 107,000 |
| 26 | Planned Projects FY 2027 | |
| 27 | Bathroom Sinks in 1300 Bldg $16,000/yr until FY27 | 16,000 |
| 28 | Bathroom Sink Bases in 1800 Bldg $15,000/yr until FY27 | 15,000 |
| 29 | Sound Proof Panels through FY27 | 12,000 |
| 30 | Replace HVAC units in 2 Plex Apartments FY27 | 20,000 |
| 31 | Replace Restroom Doors & Block Partitions through FY27 | 35,000 |
| 32 | Additional concrete and shade cover - 1300 South Side FY27 | 35,000 |
| 33 | Replace doors and frames in West Dorm rooms per year through FY30 | 30,000 |
| 34 | Epoxy floors in 300 & 400 Dorm Rooms per year through FY30 | 140,000 |
| 35 | Converting Dorm to Wi-Fi 7 through FY30 | 35,000 |
| 36 | 1300-HVAC Pipe Replacement $25,000 per year through FY31 | 25,000 |
| 37 | Total Planned Projects FY 2027 | 363,000 |
| 38 | | |
| 39 | Total Facilities Projects | 470,000 |

# Butler County Community College
## Student Union Fund - FY 2026 and FY 2027 Estimate
## Presented August 11, 2026

| | | FY 2026 Actual Unaudited | FY 2027 Budget Estimate |
|---|---|---|---|
| 1 | **Revenues** | | |
| 2 | Student Fees | $257,431 | $257,000 |
| 3 | Other Income | 4,351 | 2,700 |
| 4 | | | |
| 5 | Total Revenues | 261,782 | 259,700 |
| 6 | | | |
| 7 | **Expenditures** | | |
| 8 | Salaries & Benefits | 170,111 | 176,915 |
| 9 | Utilities | 6,758 | 6,893 |
| 10 | General Operating | 2,989 | 3,049 |
| 11 | Equipment & Facilities | 4,764 | 4,859 |
| 12 | Facilities-Remodeling/Renovation | 3,243 | 3,308 |
| 13 | Snack Bar Operations | 138,483 | 141,253 |
| 14 | | | |
| 15 | Total Expenditures | 326,348 | 336,277 |
| 16 | | | |
| 17 | Revenues over (under) Expenditures | (64,566) | (76,577) |
| 18 | Intrafund transfer - from Bookstore | 64,566 | 76,577 |
| 19 | Beginning Unencumbered Cash | 0 | 0 |
| 20 | | | |
| 21 | Ending Unencumbered Cash | $0 | ($0) |

**Butler Community College**
**Adult Basic Education Fund - FY 2026 and FY 2027 Estimate**
**Presented August 11, 2026**

| | | FY 2026 Actual Unaudited | FY 2027 Budget Estimate |
|---|---|---|---|
| 1 | **Revenues** | | |
| 2 | Federal Grant | $267,790 | $267,042 |
| 3 | State Grant | 78,075 | 80,916 |
| 4 | Other Revenue | 195 | 0 |
| 5 | Transfer from Operating Funds* | 160,000 | 160,000 |
| 6 | Total Revenues | 506,060 | 507,958 |
| 7 | **Expenditures** | | |
| 8 | Personnel | 395,871 | 353,114 |
| 9 | Operating and General Expense | 78,171 | 154,844 |
| 10 | Total Expenditures | 474,042 | 507,958 |
| 11 | Revenues over expenditures | 32,018 | 0 |
| 12 | Beginning unencumbered cash | 0 | 32,018 |
| 13 | Ending unencumbered cash * (S-3) | $32,018 | $32,018 |

* An entry to reduce the transfer for FY26 will be made so the Ending Unencumbered Cash balance will be zero

**Butler Community College**
**Adult Supplementary Education Fund - FY 2026 and FY 2027 Estimate**
**(Career and Workforce Education)**
**Presented August 11, 2026**

| | | FY 2026 Actual Unaudited | FY 2027 Budget Estimate |
|---|---|---|---|
| 14 | **Revenues** | | |
| 15 | CWE Income | $287,905 | $287,000 |
| 16 | Prior Year Claims Canceled | $21,016 | $0 |
| 17 | Total Revenues | 308,921 | 287,000 |
| 18 | **Expenditures** | | |
| 19 | Personnel | 10,886 | 192,416 |
| 20 | Operating and General Expense | 64,560 | 92,200 |
| 21 | Equipment | 25 | 0 |
| 22 | Total Expenditures | 75,471 | 284,616 |
| 23 | | | |
| 24 | Revenues over expenditures | 233,450 | 2,384 |
| 25 | Beginning unencumbered cash | 226,403 | 459,853 |
| 26 | Ending unencumbered cash | $459,853 | $462,236 |

**Butler Community College**
**Restricted Funds**
**For the Year Ended June 30, 2026**
**Presented August 11, 2026**

| | | 7/1/2025 Balance | Revenue | Expense | 6/30/2026 Balance |
|---|---|---|---|---|---|
| 1 | Federal Work Study | $0 | $136,999 | $136,999 | $0 |
| 2 | Federal SEOG FY25 | 0 | 3,000 | 3,000 | 0 |
| 3 | Federal SEOG FY26 | 0 | 278,800 | 278,800 | 0 |
| 4 | Federal PELL FY25 | 0 | 42,355 | 42,355 | 0 |
| 5 | Federal PELL FY26 | 0 | 11,920,979 | 11,920,979 | 0 |
| 6 | William D Ford Direct Loans FY25 | 0 | 27,690 | 27,690 | 0 |
| 7 | William D Ford Direct Loans FY26 | 0 | 8,000,415 | 8,000,415 | 0 |
| 8 | Carl Perkins Program Improvement FY24 | 2,900 | 0 | 0 | 2,900 |
| 9 | Carl Perkins Program Improvement FY25 | 0 | 519 | 0 | 519 |
| 10 | Carl Perkins Program Improvement FY26 | 0 | 271,592 | 270,198 | 1,394 |
| 11 | Carl Perkins Corrections Grant FY26 | 0 | 9,320 | 10,836 | (1,516) |
| 12 | Carl Perkins Performance Incentive FY26 | 0 | 5,500 | 2,019 | 3,481 |
| 13 | Carl Perkins Reserve Grant FY26 | 0 | 136,000 | 88,370 | 47,630 |
| 14 | Carl Perkins CLNA Implementation FY26 | 0 | 1,500 | 0 | 1,500 |
| 15 | Butler/WSU Education Grant | 2,234 | 0 | 2,234 | 0 |
| 16 | South Central Kansas Library System | 16,209 | 11,712 | 10,395 | 17,526 |
| 17 | Nursing Initiative Grant | 0 | 34,358 | 34,047 | 311 |
| 18 | CBH Nursing Retention Grant FY25 | 15,210 | 0 | 15,210 | 0 |
| 19 | CBH Nursing Retention Grant FY26 | 0 | 155,696 | 155,696 | 0 |
| 20 | KS Department of Corrections FY23 | 1,301 | 0 | 1,301 | (0) |
| 21 | KS Department of Corrections FY24 | 2,783 | 0 | 292 | 2,491 |
| 22 | KS Department of Corrections FY25 | 0 | 38 | 38 | 0 |
| 23 | KS Department of Corrections FY26 | 0 | 319,324 | 319,324 | 0 |
| 24 | KS Promise Scholarship | (590) | 705,719 | 766,298 | (61,169) |
| 25 | ARISE Grant | 0 | 12,955 | 12,955 | 0 |
| 26 | KMI Strada Grant Memorandum | 0 | 5,000 | 5,000 | 0 |
| 27 | | | | | |
| 28 | Totals (S-3) | **$40,047** | **$22,079,471** | **$22,104,452** | **$15,066** |

**Butler Community College**
**Self Funded Health Insurance**
**Presented August 11, 2026**

Health Insurance Self Funded Restricted Account
Information for the Plan-Year October 1, 2025 to June 30, 2026

| | | |
|---|---|---|
| 1 | Net contributions less self-funded claims plus Butler Investment: October 1, 2025 | $1,896,261 |
| 2 | Sources: Net contributions (Note 1) | 3,307,468 |
| 3 | Uses: Self funded-claims paid | 3,824,229 |
| 4 | Net contributions less self-funded claims paid for the plan year | (516,761) |
| 5 | Butler Investment | 0 |
| 6 | Net contributions less self-funded claims plus Butler Investment: June 30, 2026 (S-3) | $1,379,500 |

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 August 11, 2026**

| | | | 7/1/2025 Balance | Revenues | Expenses | 6/30/26 Balance |
|---|---|---|---|---|---|---|
| 1 | 370 | Friends of the Arts | $2,000 | $0 | $0 | $2,000 |
| 2 | 376 | Great Plains Acceleration Confr | 8,374 | - | - | 8,374 |
| 3 | 381 | Athletics Agency (Formerly GrizzlyBacker) | 159,146 | 338,700 | 339,006 | 158,839 |
| 4 | 595 | Diversity Kansas | 26 | 26,775 | 27,275 | (473) |
| 5 | 596 | The Cave | 200 | - | - | 200 |
| 6 | 760 | KCCLI - CC Leadership Institute | - | 22,528 | 11,162 | 11,365 |
| 7 | 797 | Black Student Association (BSA) | 1,406 | 250 | 316 | 1,340 |
| 8 | 815 | Butler Notables | 646 | - | - | 646 |
| 9 | 823 | Campus for Crusades (CRU) | 250 | - | - | 250 |
| 10 | 826 | So Psyched | 446 | - | - | 446 |
| 11 | 834 | Flint Hills Classic - Livestock Jud | 40,260 | - | 21,438 | 18,822 |
| 12 | 837 | Butler Student Food Pantry | 498 | 4,099 | 1,547 | 3,050 |
| 13 | 842 | DECA | 4,083 | 2,150 | 464 | 5,769 |
| 14 | 849 | Future Business Leaders of America | 698 | 250 | 948 | (0) |
| 15 | 855 | Student Nurse Association | 662 | 4,305 | 2,567 | 2,400 |
| 16 | 857 | Music Club Instrumental | 8,056 | 5,195 | 9,679 | 3,572 |
| 17 | 858 | Music Club Vocal | 18,339 | 4,100 | 4,155 | 18,284 |
| 18 | 866 | English Dept Royalties | 6,891 | 100 | 100 | 6,891 |
| 19 | 867 | Student Government Association | 17,182 | 35,292 | 20,575 | 31,899 |
| 20 | 868 | Delta Psi Omega | 3,879 | 6,042 | 8,907 | 1,013 |
| 21 | 869 | A Cappela Choir | 350 | - | - | 350 |
| 22 | 871 | Op Staff Activities Fund | 2,918 | 1,865 | 2,628 | 2,156 |
| 23 | 873 | International Student Association | 1,831 | 1,100 | (41) | 2,973 |
| 24 | 874 | Art Club | 571 | - | 352 | 219 |
| 25 | 878 | Football Fundraiser | - | 41,534 | 41,534 | - |
| 26 | 882 | Life Enrichment Program | 866 | - | 995 | (129) |
| 27 | 889 | BEACIN Fund | 2,364 | 5,612 | 7,975 | - |
| 28 | 894 | Cross County/Track Fundraising | - | 24,981 | 24,774 | 207 |
| 29 | 895 | BCC Assoc for Early Childhood Ed | 330 | - | - | 330 |
| 30 | 898 | AKCCOP Workshop | 201 | - | - | 201 |
| 31 | 905 | Phi Theta Kappa | 57,077 | 2,020 | 7,641 | 51,456 |
| 32 | 907 | Culinary Student Ambassadors | 1,959 | 1,029 | 1,718 | 1,269 |
| 33 | 908 | CTE Workshops | 13,974 | - | - | 13,974 |
| 34 | 914 | Contemporary Music & Recording Club | 250 | - | - | 250 |
| 35 | 915 | National Assoc of Music Educators | 623 | 300 | - | 923 |
| 36 | 925 | Spirit Squad | 10,047 | - | - | 10,047 |
| 37 | 926 | Employment Career/Fair | 2,182 | - | 1,000 | 1,182 |
| 38 | 934 | HALO-Hispanic Am Leadership Orgn | 721 | - | - | 721 |
| 39 | 935 | KCSAA - KS Student Affair Admins | 371 | - | - | 371 |
| 40 | 945 | Accessibility Training | 2,601 | - | - | 2,601 |
| 41 | 951 | Butler Chess Club | 250 | - | - | 250 |
| 42 | 952 | Butler Electronics Club | 153 | 250 | 277 | 126 |
| 43 | 953 | Spanish Club | 100 | - | - | 100 |
| 44 | 961 | Men's Basketball Fundraiser | 2,293 | 80 | - | 2,373 |
| 45 | 962 | Library Coffee Shop | 76 | 8,805 | 6,525 | 2,356 |
| 46 | 963 | Butler Grizzly Ambassadors | 1,190 | - | - | 1,190 |
| 47 | 964 | Smorgaschords | 1,240 | - | - | 1,240 |
| 48 | 967 | Baseball Agency | - | 34,716 | 34,716 | - |
| 49 | 970 | BUCO Pickleball Club | 550 | - | - | 550 |
| 50 | 973 | Allied with Pride | 250 | - | - | 250 |
| 51 | 976 | Philosophy Club | 942 | - | - | 942 |
| 52 | 977 | Butler Gaming Association | 331 | 250 | 116 | 465 |
| 53 | 978 | Ctrl-Alt-Elite | 250 | - | - | 250 |
| 54 | 979 | Society of Women Engineers | 394 | - | - | 394 |
| 55 | 982 | Kids Football Camp | 30 | 210 | - | 240 |
| 56 | 984 | Radio/TV Club | 830 | - | - | 830 |
| 57 | 987 | Women's Basketball Fundraiser | 1,634 | - | - | 1,634 |
| 58 | 991 | Women's Soccer Fundraiser | 45,552 | 1,250 | 13,869 | 32,933 |
| 59 | 992 | Women's Softball Fundraiser | 15,507 | - | - | 15,507 |
| 60 | 994 | National Technical Honor Society | 290 | - | - | 290 |
| 61 | 995 | Volleyball Fundraiser | 10,904 | 4,506 | 15,410 | (0) |
| 62 | | | | | | |
| 63 | | Totals (S-3) | **$455,043** | **$578,294** | **$607,628** | **$425,709** |

## Butler Community College
## General Operating Fund Activity Fee Supported Scholarship Summary
## For the Year Ended June 30, 2026
## Presented August 11, 2026

| | | FY 2025/26 Unaudited |
|---|---|---|
| 1 | Academic Scholarships | 406,178 |
| 2 | Activity Scholarships | 1,037,986 |
| 3 | Other Scholarships | 483,091 |
| 4 | Subtotal | $ 1,927,255 |
| 5 | Athletic Scholarships | $ 1,739,163 |
| 6 | Total | $ 3,666,418 |

| | Summary of Activity Fee Supported Scholarships Budget on 6/30/2026 | | |
|---|---|---|---|
| 7 | Beginning Balance 7/1/2025 | $ | 218,257 |
| 8 | Activity Fee Revenue for Scholarships FY2026 | $ | 3,607,812 |
| 9 | Scholarship Expense for FY2026 | $ | 3,666,418 |
| 10 | Ending Balance 6/30/2026 | $ | 159,651 |

## Butler Community College
## Activity Fee Scholarship Designated Fund

Presented August 11, 2026

| | | FY 2026 Actual Unaudited | FY 2027 Budget Estimate |
|---|---|---|---|
| 11 | Revenues: | $0 | $3,569,986 |
| 12 | Expenditures: | 0 | 3,350,930 |
| 13 | Revenues over expenditures | 0 | 219,056 |
| 14 | Beginning unencumbered cash | 0 | 0 |
| 15 | Ending unencumbered cash | $0 | $219,056 |

**Butler Community College**
**Activity, Academic and Other Scholarships**
**For the Year Ended June 30, 2026**
**Presented August 11, 2026**

| | | FY 2025/26 Unaudited | FY 2026/27 Estimate | Increase (Decrease) |
|---|---|---|---|---|
| | Academic | | | |
| 1 | Academic Excellence Scholarship | 38,112 | 37,110 | (1,001) |
| 2 | Access Scholarship | 3,682 | 1,846 | (1,835) |
| 3 | Deans Scholarship | 60,750 | 67,129 | 6,379 |
| 4 | Presidential Scholarship | 218,250 | 242,190 | 23,940 |
| 5 | Technical Scholarship | 24,000 | 22,376 | (1,624) |
| 6 | Val/Sal Scholarship | 61,385 | 61,400 | 16 |
| 7 | Total | $ 406,178 | $ 432,052 | 25,875 |
| 8 | Activity | | | |
| 9 | Lantern Scholarship | 22,127 | 18,938 | (3,189) |
| 10 | Grizzly Magazine Scholarship | 9,412 | 8,270 | (1,142) |
| 11 | Livestock Judging Scholarship | 183,926 | 140,489 | (43,437) |
| 12 | Instrumental Music Scholarship | 179,774 | 172,049 | (7,725) |
| 13 | Vocal Music Scholarship | 359,971 | 326,314 | (33,657) |
| 14 | Radio/TV Production Scholarship | 40,592 | 34,399 | (6,193) |
| 15 | Sports Media | 7,630 | 6,887 | (743) |
| 16 | Student Senate | 4,251 | 4,974 | 723 |
| 17 | Theater Scholarship | 119,406 | 102,290 | (17,116) |
| 18 | Tec-E Scholarship | 9,156 | 7,652 | (1,504) |
| 19 | Video Scholarship | 32,361 | 30,820 | (1,541) |
| 20 | Visual Arts Scholarship | 69,380 | 56,614 | (12,766) |
| 21 | Total | $ 1,037,985 | $ 909,693 | $ (128,292) |
| 22 | Other | | | |
| 23 | Admissions MVP/Ambassador | 9,246 | 9,723 | 477 |
| 24 | Butler 2000 | 58,669 | 54,642 | (4,027) |
| 25 | Latino Scholarship | 3,500 | 4,388 | 888 |
| 26 | Dependents Scholarship (McConnell) | 41,524 | 32,973 | (8,551) |
| 27 | Recognition Scholarship | 29,206 | 38,021 | 8,815 |
| 28 | Tutor Ambassador | 20,137 | 13,166 | (6,970) |
| 29 | OER Book Scholarships | 319,810 | 191,734 | (128,075) |
| 30 | Summer + | - | - | 0 |
| 31 | Total | $ 482,091 | $ 344,647 | $ (137,444) |
| 32 | | | | |
| 33 | Totals | **$ 1,926,253** | **$ 1,686,392** | **$ (239,861)** |

**Butler Community College**
**Activity Fee Supported Athletic Scholarships**
**For the Year Ended June 30, 2026**
**Presented August 11, 2026**

| | | FY 2025/26 Unaudited | FY 2026/27 Estimate | Increase (Decrease) |
|---|---|---|---|---|
| 1 | Athletics Adjustment 1042 | 20,512 | - | (20,512) |
| 2 | Athletic Management Scholarship | 7,047 | 7,772 | 725 |
| 3 | Athletic Scholarship Books | 34,952 | 33,543 | (1,409) |
| 4 | Athletic Trainer Scholarship | 7,908 | 13,280 | 5,373 |
| 5 | Baseball Scholarship | 139,871 | 152,471 | 12,600 |
| 6 | Butler Grizzly Scholarship | 142,796 | 94,867 | (47,929) |
| 7 | Football Scholarship | 349,523 | 421,032 | 71,509 |
| 8 | In State Portion of Out of State Scholarships | 298,498 | 283,573 | (14,925) |
| 9 | Men's Basketball Scholarship | 138,901 | 109,248 | (29,652) |
| 10 | Men's Cross Country | 47,683 | 47,065 | (618) |
| 11 | Men's Track Scholarship | 51,061 | 33,451 | (17,610) |
| 12 | Shooting Sports Scholarship | 4,500 | 4,750 | 250 |
| 13 | Softball Scholarship | 89,230 | 79,989 | (9,240) |
| 14 | Spirit Squad Scholarship | 38,294 | 40,791 | 2,497 |
| 15 | Volleyball Scholarship | 64,276 | 55,980 | (8,296) |
| 16 | Women's Basketball Scholarship | 124,095 | 120,770 | (3,325) |
| 17 | Women's Cross Country | 43,409 | 42,123 | (1,286) |
| 18 | Women's Soccer Scholarship | 114,571 | 100,212 | (14,359) |
| 19 | Women's Track Scholarship | 22,038 | 23,621 | 1,583 |
| 20 | | | | |
| 21 | Totals | $ 1,718,651 | $ 1,664,538 | $ (54,113) |

Butler County Community College
Reconciliation of Legal Budget Expenditures and Operating Budget Expenditures
Presented to the Board of Trustees, August 11, 2026

| Funds: | Unaudited Expenditures FY 2026 | Difference | Operating Budget FY 2026 | Difference | Operating Budget FY 2027 | Difference | Legal Budget FY 2027 |
|---|---|---|---|---|---|---|---|
| General Fund: | | | | | | | |
| Operating | 40,694,776 | 3,373,817 | 44,068,593 | (6,115,901) | 37,952,693 | 5,692,904 | 43,645,597 |
| Transfer to PTE fund | 3,000,000 | (3,000,000) | | 0 | 0 | 4,000,000 | 4,000,000 |
| Designated Accounts | 814,356 | (814,356) | 0 | 0 | 0 | 2,000,000 | 2,000,000 |
| Strategic Innovation | 174,857 | (174,857) | 0 | 0 | 0 | 600,000 | 600,000 |
| Tech Strategic Fund | 1,003,075 | (1,003,075) | 0 | 0 | 0 | 1,500,000 | 1,500,000 |
| Tech Fee Fund | 0 | 0 | 0 | 0 | 0 | 3,000,000 | 3,000,000 |
| Schol Fee Fund | 0 | 0 | 0 | 0 | 0 | 3,600,000 | 3,600,000 |
| General Contingency | 0 | 0 | 0 | 0 | 0 | 2,154,893 | 2,154,893 |
| Program Devel | 9,960 | (9,960) | 0 | 0 | 0 | 400,000 | 400,000 |
| State Apprenticeships | 1,309,893 | (1,309,893) | 0 | 0 | 0 | 1,374,779 | 1,374,779 |
| State Student Success | 956,768 | (956,768) | 0 | 0 | 0 | 235,779 | 235,779 |
| Facilities Fund | 536,384 | (536,384) | 0 | 0 | 0 | 1,000,000 | 1,000,000 |
| State Capital Outlay | 715,397 | (715,397) | 0 | 0 | 0 | 800,000 | 800,000 |
| State Cyber Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fleet leasing | 291,986 | (291,986) | 0 | 0 | 0 | 350,000 | 350,000 |
| Ins deductible reserve | (3,685) | 3,685 | 0 | 0 | 0 | 450,000 | 450,000 |
| Deferred Maintenance | 86,776 | (86,776) | 0 | 0 | 0 | 2,400,000 | 2,400,000 |
| **Total General** | **49,590,543** | **(5,521,950)** | **44,068,593** | **(6,115,901)** | **37,952,693** | **29,558,355** | **67,511,048** |
| PTE Operating | 15,181,608 | 123,518 | 15,305,126 | 306,103 | 15,611,228 | 1,561,123 | 17,172,351 |
| PTE Designated | 588,135 | (588,135) | 0 | 0 | 0 | 1,000,000 | 1,000,000 |
| **Total PTE** | **15,769,742** | **(464,616)** | **15,305,126** | **306,103** | **15,611,228** | **2,561,123** | **18,172,351** |
| Adult Basic Ed | 474,042 | (474,042) | 0 | 0 | 0 | 650,000 | 650,000 |
| Adult Supp | 75,741 | (75,741) | 0 | 0 | 0 | 695,000 | 695,000 |
| Campus Life Funds | 5,189,490 | (5,189,490) | 0 | 0 | 0 | 6,999,995 | 6,999,995 |
| Capital Outlay | 450,889 | 0 | 0 | 0 | 0 | 1,000 | 1,000 |
| Motorcycle Training | 5,175 | (5,175) | 0 | 0 | 0 | 10,000 | 10,000 |
| **Total Other** | **6,195,337** | **(5,744,448)** | **0** | **0** | **0** | **8,355,995** | **8,355,995** |
| Grand Total | 71,555,622 | (11,731,014) | 59,373,719 | (5,809,798) | 53,563,921 | 40,475,473 | 94,039,394 |

Reconciliation of Unaudited Expenditures to YE 2026 Budget Summary of Operating Funds

| | | | | | |
|---|---|---|---|---|---|
| General Fund Operating* | 43,712,943 | 355,650 | 44,068,593 | (6,115,901) | 37,952,693 |
| PTE Operating | 15,181,608 | 123,518 | 15,305,126 | 306,103 | 15,611,228 |
| Totals | 58,894,551 | 479,168 | 59,373,719 | (5,809,798) | 53,563,921 |

* PTE Transfer Included

**Butler Community College**
**Analysis of Debt Service**
**Presented August 11, 2026**

| | Description of Debt | Year Purchased | Final Payment Year | Interest Rate | FY 2027 Debt Service Payments | Outstanding Balance June 30, 2026 |
|---|---|---|---|---|---|---|
| 1 | Cummins Hall/Energy Cons COPs | 2021 | 2028 | 2.0% | 488,850 | 1,425,000 |
| 2 | Fire Science Training Facility | 2013 | 2033 | 2.8% | 120,763 | 716,090 |
| 3 | 5000 Building Remodel | 2019 | 2039 | 2.9% | 559,156 | 5,905,000 |
| 4 | Total Annual Debt Service | | | | $1,168,769 | $8,046,090 |
| | | | | | | |
| 5 | Anticipated Unrestricted Fund Revenues for FY 2027 | | | | $51,594,289 | |
| 6 | Debt Service as a Percentage of Revenue | | | | 2.3% | |

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%.