

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		<u>2</u>			
Statement of Conditional Lease, etc.		<u>3</u>			
Current Funds Unrestricted:					
General	71-204	<u>4-5</u>	67,511,048	15,023,655	
Postsecondary Technical Education		<u>6-7</u>	18,172,351	XXXXXXXXXX	
Adult Education	71-617	<u>8-9</u>	650,000	0	
Adult Supplementary Education	74-32,261	<u>10-11</u>	695,000	XXXXXXXXXX	
Motorcycle Driver Safety	71-1508	<u>12-13</u>	10,000	XXXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXXX	
Auxiliary Enterprise		<u>14</u>	6,999,995	XXXXXXXXXX	
Total Current Funds Unrestricted			94,038,394	15,023,655	
Plant Funds					
Capital Outlay	71-501	<u>15-16</u>	1,000	0	
Bond and Interest	10-113		0	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		0	XXXXXXXXXX	
Total Plant Funds			1,000	0	
Total - All Funds		XXXXXXXXXX	94,039,394		
Hearing Notice		<u>17</u>		Final Assessed Valuation	

Assisted by:

Kent WilliamsVP Finance

Revenue Neutral Rate:

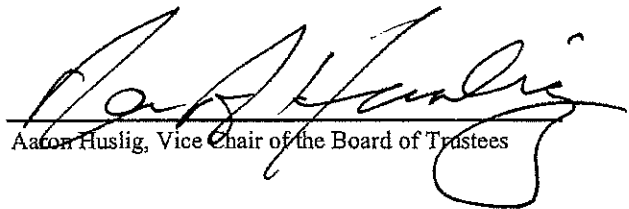
12.503

Does budget require a resolution to exceed the Revenue Neutral Rate?

NO

Attest: _____, 2026

County Clerk


Aaron Huslig, Vice Chair of the Board of Trustees

STATEMENT OF INDEBTEDNESS

Page No. 2

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

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

STATE OF KANSAS

Adopted Budget

Budget Form CC-B

2026-2027

Current Funds Unrestricted 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.

STATE OF KANSAS

Budget Form CC-B

2026-2027

Adopted Budget

CURRENT FUNDS UNRESTRICTED General Fund	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed 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	xxxxxxx
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 recommended amount for the six-month allocation on lines 97 and 100. The actual amount or percentage used is discretionary for each community college.

STATE OF KANSAS

Adopted Budget

Budget Form CC-C

2026-2027

Current Funds Unrestricted Postsecondary Technical Education	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget
Uncumbered Cash Balance July 1	1	752,933	1,788,842	1,777,179
Transfer to General Fund	2	XXXXXXXXXX	XXXXXXXXXX	
Adjusted Uncumbered 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	XXXXXXXXXX
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	XXXXXXXXXX
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 (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 Postsecondary Technical Education	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed 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	xxxxxxx

STATE OF KANSAS
Budget Form CC-D
2026-2027

Adopted Budget

Current Funds Unrestricted 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	xxxxxxxxxx
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	xxxxxxxxxx
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.

STATE OF KANSAS

Budget Form CC-D

2026-2027

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed 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	xxxxxxxx
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 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	xxxxxxx
Total Other Income	49	230,792	308,921	725,000
Total Revenues (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 Adult Supplementary Education Fund	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed 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	xxxxxxxx

Adopted Budget

Current Funds Unrestricted 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		xxxxxxxx
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 Motorcycle Driver Safety Fund	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed 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	XXXXXXXXXX

		2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed Budget				2026-2027 Proposed Budget
				Campus Life Fund	Fund	Fund	Fund	
Current Funds Unrestricted								
Auxiliary Enterprise Funds								
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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Revenues		54	4,794,000	4,878,623	6,970,000	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	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	300,000
Total Expenditures & Transfers (78 + 89)		90	5,288,644	5,189,490	6,999,995	0	0	6,999,995
Unencumbered Cash Balance June 30 (3 + 54 - 90)		92	4,243,483	3,932,615	3,902,620	0	0	3,902,620

STATE OF KANSAS
Budget Form CC-I
2026-2027

Adopted Budget

Plant Funds		2024-2025	2025-2026	2026-2027
Capital Outlay	Line	Audited Actual	Unaudited Actual	Proposed 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	xxxxxxxx
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			xxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	0	0	948
Total Revenues (19 + 29 + 39 + 49)	60	3,625	195	948
Total Resources Available (3 + 60)	62	450,771	450,966	1,026

STATE OF KANSAS
Budget Form CC-I
2026-2027

Adopted Budget

Plant Funds Capital Outlay	Line	2024-2025 Audited Actual	2025-2026 Unaudited Actual	2026-2027 Proposed 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	xxxxxxxx
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 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

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

Community College Butler Community College
County Butler

	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

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2026-2027Community College
County
Butler Community College
Butler

	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
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			
			*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/26 to 6/30/27 \$11,631	
Actual Delinquency for 2024 Taxes *	1.5%			
Estimated Delinquency Rate used in this budget	3.0%			
			*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/26 to 6/30/27	

* These amounts are available from the County Treasurer.

Community College Butler Community CollegeCounty 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.						
9.						
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.

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.

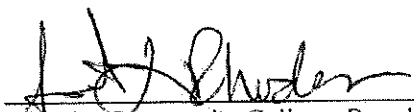
	2024-2025		2025-2026		Proposed Budget 2026-2027		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2026 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	51,540,610	13.239	49,590,542	13.239	67,511,048	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		xxxxxxxxx	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