

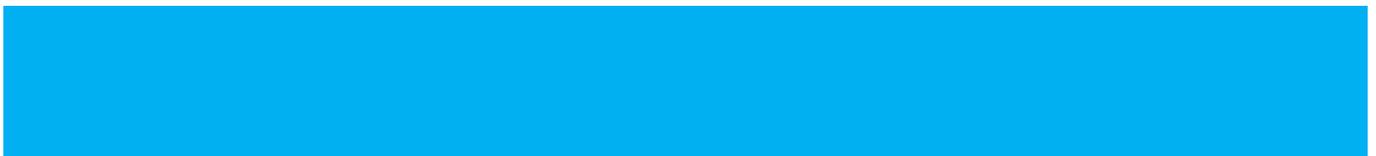


2025/2026 Administrative Budget
Recommendation

Presented to the Board of Trustees
July 28, 2025

Compiled by:

Kerry Potter, Jennifer Kirkhart, Candice Sullivan & Kent Williams





Butler Community College

FY 2026 Legal Budget Recommendation

Presented July 28, 2025

Prepared by
Kerry Potter, Jennifer Kirkhart, Candice Sullivan, Kent Williams



**NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2025-2026 BUDGET**

The governing body of Butler Community College in Butler County will meet on September 9, 2025 at 4:30 pm at the Butler Community College Welcome Center, El Dorado, KS for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, the revenue neutral rate, and to consider amendments. Detailed budget information is available at the office of the Vice President of Finance and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2025 Tax to be Levied (as shown below) establish the maximum limits of the 2025-2026 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2023-2024		2024-2025		Proposed Budget 2025-2026		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2025 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	50,743,701	12.269	51,366,085	13.239	62,123,748	15,025,582	13.239
Postsecondary Tech Ed	15,552,759		15,715,063		19,389,580	xxxxxxxxx	xxx
Adult Education	484,993		496,570		595,000	0	0.000
Adult Supp Education	348,604	xxx	133,977	xxx	695,000	xxxxxxxxx	xxx
Motorcycle Driver	5,440	xxx	5,200	xxx	30,000	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	4,557,510	xxx	5,311,522	xxx	6,999,995	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	0		0		500,000	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	71,693,007	12.269	73,028,417	13.239	90,333,323	xxxxxxxxx	13.239
<i>Revenue Neutral Rate**</i>							<i>12.569</i>
Total Tax Levied	12,748,659		14,406,813		xxxxxxxxx	15,025,582	
Assessed Valuation	1,039,165,370		1,088,251,628		1,134,948,383		

Outstanding Indebtedness, July 1

	2023	2024	2025
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	11,614,667	10,456,186	9,265,019
Total	11,614,667	10,456,186	9,265,019

* Tax Rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

CERTIFICATE

TO THE CLERK OF Butler County 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 2025-2026; and (3) the Amount(s) of 2025 Tax to be Levied are within statutory limitations.

Table of Contents:			2025-2026 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2025 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness		2			
Statement of Conditional Lease, etc.		3			
Current Funds Unrestricted:					
General	71-204	4-5	62,123,748	15,025,582	
Postsecondary Technical Education		6-7	19,389,580	XXXXXXXXXX	
Adult Education	71-617	8-9	595,000	0	
Adult Supplementary Education	74-32,261	10-11	695,000	XXXXXXXXXX	
Motorcycle Driver Safety	71-1508	12-13	30,000	XXXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXXX	
Auxiliary Enterprise		14	6,999,995	XXXXXXXXXX	
Total Current Funds Unrestricted			89,833,323	15,025,582	
Plant Funds					
Capital Outlay	71-501	15-16	500,000	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			500,000	0	
Total – All Funds		XXXXXXXXXX	90,333,323	15,025,582	
Hearing Notice		17			
					Final Assessed Valuation

Assisted by:
Kent Williams
 VP Finance

Revenue Neutral Rate:	12.569
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Attest: _____, 2025

 County Clerk

 Signature and Title of Elected Official

Current Funds Unrestricted General Fund	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	1	20,695,354	17,479,349	15,845,344
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	20,695,354	17,479,349	15,845,344
Revenues				
Student Sources:				
Tuition	4	8,550,888	9,097,153	11,371,441
Fees	5	4,423,357	4,693,627	5,867,034
Total Student Income	9	12,974,245	13,790,780	17,238,475
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	14,515,024	13,456,130	12,781,595
State Grants and Contracts	22	3,038,157	4,978,667	2,894,750
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	17,553,181	18,434,797	15,676,345
Local Sources:				
Prior Year Ad Valorem Property Tax	30	353,194	400,356	695,837
Current Year Ad Valorem Property Tax	31	11,794,903	13,454,573	xxxxxxxxxx
Motor Vehicle Tax	32	1,305,980	1,241,064	1,305,980
Recreational Vehicle Tax	33	21,630	21,034	32,021
Delinquent Tax	34	214,934	249,440	218,799
In Lieu of Tax - Industrial Revenue Bond	35			21,021
Other Local Income	36	32,021	18,368	10,000
Total Local Income	39	13,722,662	15,384,835	2,283,658
Other Sources:				
Gifts	40			
Interest	41	1,147,000	1,146,364	1,200,000
All Other Income	42	1,981,954	924,364	3,000,000
Cancellation of Prior Year Encumbrances	43	148,654	50,940	xxxxxxxxxx
Total Other Income	49	3,277,608	2,121,668	4,200,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	47,527,696	49,732,080	39,398,478
Total Resources Available (3 + 60)	62	68,223,050	67,211,429	55,243,822

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

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

Adopted Budget

CURRENT FUNDS UNRESTRICTED General Fund	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	68,223,050	67,211,429	55,243,822
EXPENDITURES				
Education and General:				
Instruction	63	14,258,402	13,406,900	16,591,957
Research	64			
Public Service	65			
Academic Support	66	2,604,390	4,132,451	5,114,191
Student Services	67	6,878,038	6,850,222	8,477,619
Institutional Support	68	12,268,566	13,050,063	16,150,347
Operation and Maintenance	69	5,318,796	5,169,081	6,397,092
Scholarships	70	3,029,118	3,124,085	3,866,269
Total Expenditures	79	44,357,310	45,732,802	56,597,476
Transfers				
Transfer to Vocational	81	4,400,000	4,400,000	4,000,000
Non-Mandatory Transfers	82	1,104,325	33,000	40,840
Mandatory Transfers	83	882,066	1,200,283	1,485,432
Total Transfers	89	6,386,391	5,633,283	5,526,272
Total Expenditures & Transfers (79 + 89)	90	50,743,701	51,366,085	62,123,748
Unencumbered Cash Balance June 30 (62 - 90)	91	17,479,349	15,845,344	xxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			15,845,344
Tax in Process (30)	95			695,837
Total Resources less tax-in-process (60 - 30)	96			38,702,641
Six Month Resources (50% of 96) *	97			19,351,321
Total Resources (94 thru 97)	98			74,595,143
Total Expenditures & Transfers (90)	99			62,123,748
Six Month Expenditures (50% of 99) *	100			27,046,209
Total 18 Month Expenditures (99 + 100)	101			89,169,957
Tax Required Prior to Operating Grant (101- 98)	102			14,574,814
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			14,574,814
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.

Adopted Budget

Budget Form CC-C 2025-2026

Current Funds Unrestricted Postsecondary Technical Education	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	1	500,208	752,933	1,756,905
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	500,208	752,933	1,756,905
Revenues				
Student Sources:				
Tuition	4	3,666,713	3,940,627	4,925,784
Fees	5	2,396,007	2,587,536	3,234,420
Total Student Income	9	6,062,720	6,528,163	8,160,204
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	4,492,663	4,871,526	5,079,186
State Grants and Contracts	22	752,474	814,658	814,658
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	5,245,137	5,686,184	5,893,844
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	84,778	91,861	
Cancellation of Prior Year Encumbrances	43	12,849	12,827	xxxxxxxxx
Transfer from General Fund	44	4,400,000	4,400,000	4,400,000
Total Other Income	49	4,497,627	4,504,688	4,400,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	15,805,484	16,719,035	18,454,048
Total Resources Available (3 + 60)	62	16,305,692	17,471,968	20,210,953

Adopted Budget

Current Funds Unrestricted Postsecondary Technical Education	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	16,305,692	17,471,968	20,210,953
EXPENDITURES				
Education and General:				
Instruction	63	5,688,526	5,891,835	7,269,472
Research	64			
Public Service	65			
Academic Support	66	1,297,361	1,430,579	1,765,079
Student Services	67	1,679,868	1,675,071	2,066,738
Institutional Support	68	4,473,560	4,615,594	5,694,818
Operation and Maintenance	69	1,194,242	1,359,905	1,677,880
Scholarships	70	572,670	621,316	766,593
Total Expenditures	79	14,906,227	15,594,300	19,240,580
Transfers				
Non-Mandatory Transfers	82	210,809		
Mandatory Transfers	83	435,724	120,763	149,000
Total Transfers	89	646,532	120,763	149,000
Total Expenditures & Transfers (79 + 89)	90	15,552,759	15,715,063	19,389,580
Unencumbered Cash Balance June 30 (62 - 90)	93	752,933	1,756,905	xxxxxxx

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	7,966	0	0
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10	235,880	253,260	250,000
Other Federal Income	11			
Total Federal Income	19	235,880	253,260	250,000
State Sources:				
State Grants and Contracts	22	87,037	83,310	80,000
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	87,037	83,310	80,000
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxx
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	154,110	160,000	265,000
Cancellation of Prior Year Encumbrances	43		0.01	xxxxxxxx
Total Other Income	49	154,110	160,000	265,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	477,027	496,570	595,000
Total Resources Available (3 + 60)	62	484,993	496,570	595,000

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

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	484,993	496,570	595,000
Expenditures				
Education and General:				
Instruction	63	484,993	496,570	595,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	484,993	496,570	595,000
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	484,993	496,570	595,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			595,000
Six Month Resources (50% of 96)	97			297,500
Total Resources (94 thru 97)	98			892,500
Total Expenditures & Transfers (90)	99			595,000
Six Month Expenditures (50% of 99) *	100			297,500
Total 18 Month Expenditures (99 + 100)	101			892,500
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0000%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Adopted Budget

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	0	141,937	238,752
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			
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	490,541	230,178	695,000
Cancellation of Prior Year Encumbrances	43		614	xxxxxxxx
Total Other Income	49	490,541	230,792	695,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	490,541	230,792	695,000
Total Resources Available (3 + 60)	62	490,541	372,729	933,752

Adopted Budget

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	490,541	372,729	933,752
EXPENDITURES				
Education and General:				
Instruction	63	348,604	133,977	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	348,604	133,977	695,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	348,604	133,977	695,000
Unencumbered Cash Balance June 30 (62 - 90)	93	141,937	238,752	xxxxxxxx

Adopted Budget

Current Funds Unrestricted Motorcycle Driver Safety Fund	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 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	5,440	5,200	30,000
Other State Income	24			
Motorcycle Driver Safety	25			
Total State Income	29	5,440	5,200	30,000
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	5,440	5,200	30,000
Total Resources Available (3 + 60)	62	5,440	5,200	30,000

Adopted Budget

Current Funds Unrestricted Motorcycle Driver Safety Fund	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	5,440	5,200	30,000
Expenditures				
Education and General:				
Instruction	63	5,440	5,200	30,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	5,440	5,200	30,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	5,440	5,200	30,000
Unencumbered Cash Balance June 30 (62 - 90)	93	0	0	xxxxxxxx

Line	Current Funds Unrestricted Auxiliary Enterprise Funds	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget					2025-2026 Proposed Budget
				Bookstore Fund	Cafeteria Fund	Res Halls Fund	St Union Fund	Fund	
3	Unencumbered Cash Balance July 1	4,598,465	4,738,127	3,750,772		543,872			4,694,644
9	Revenues Student Sources	238,663	255,640				300,000		300,000
15	Federal Sources								0
50	Gifts and Grants								0
53	Sales	4,286,210	4,870,432	3,000,000	1,100,000	1,700,000			5,800,000
52	Other Income	103,383	128,450	30,000	110,000	25,000	35,000		200,000
51	Cancel of Prior Year Encumbrances	68,916	13,518	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
54	Total Revenues	4,697,172	5,268,039	3,030,000	1,210,000	1,725,000	335,000	0	6,300,000
	Expenditures								
69	Salaries & Benefits	910,048	1,007,967	598,000		644,800	187,201		1,430,001
70	General Operating Expenses	610,658	714,537	115,000	71,793	663,179	158,388		1,008,360
71	Supplies	70,079	88,582	6,800	11,958	38,679	7,935		65,371
72	Cost of Goods Sold	2,520,113	2,919,960	2,777,696	1,077,616				3,855,312
73	Equipment	127,340	202,587	13,758	44,000	202,198	4,752		264,708
74	Other			4,469	773				5,242
75									0
76									0
77									0
78	Total Expenditures	4,238,237	4,933,632	3,515,723	1,206,141	1,548,855	358,276	0	6,628,995
	Transfers								
80	Mandatory Transfers	294,600	303,850			304,000			304,000
81	Non-Mandatory Transfers	24,672	74,040			67,000			67,000
89	Total Transfers	319,272	377,890	0	0	371,000	0	0	371,000
90	Total Expenditures & Transfers (78 + 89)	4,557,510	5,311,522	3,515,723	1,206,141	1,919,855	358,276	0	6,999,995
92	Unencumbered Cash Balance June 30 (3 + 54 - 90)	4,738,127	4,694,644	3,265,049	3,859	349,017	-23,276	0	3,994,650

Adopted Budget

Plant Funds		2023-2024	2024-2025	2025-2026
Capital Outlay	Line	Audited Actual	Unaudited Actual	Proposed Budget
Unencumbered Cash Balance July 1	3	439,511	447,146	450,771
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	8	10	0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxx
Motor Vehicle Tax	32	96	15	0
Recreational Vehicle Tax	33			0
Delinquent Tax	34	7,531	3,599	0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	7,635	3,625	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			49,229
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	0	0	49,229
Total Revenues (19 + 29 + 39 + 49)	60	7,635	3,625	49,229
Total Resources Available (3 + 60)	62	447,146	450,771	500,000

Adopted Budget

Plant Funds		2023-2024	2024-2025	2025-2026
Capital Outlay	Line	Audited Actual	Unaudited Actual	Proposed Budget
Total Resources Available	62	447,146	450,771	500,000
Expenditures				
Plant Equipment and Facility	71			
Principal on Bonds	72			500,000
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	0	0	500,000
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	0	0	500,000
Unencumbered Cash Balance June 30 (62 - 90)	93	447,146	450,771	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			450,771
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			49,229
Six month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			500,000
Total Expenditures & Transfers (90)	99			500,000
Six Month Expenditures (50% of 99) *	100			0
Total 18 Month Expenditures (99 + 100)	101			500,000
Tax Required (101 - 98)	102			
Delinquent Tax Percent	103	0.0%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Community College Name: Butler Community College

County: Butler County

FORM 108

STATE FUNDING

	General Fund	Postsec Tiered Ed Fund	Totals
1. 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
2. Total FY 2025 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	\$13,456,130	\$4,871,526	\$18,327,656
3. Estimated increase in State Funding for K.S.A. 71-204	\$0		\$0
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			\$0

Community College
County

Butler Community College
Butler County

FORM 112

**TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2025-2026**

	General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/25*	\$0		\$0
2. 2024 Actual Taxes Levied*	\$14,588,052		
3. Less: delinquent taxes	3.0% \$437,642	\$0	\$0
4. Less: 2024 Taxes Received*	\$13,454,573		
5. Total Deductions (add Lines 3 + 4)	\$13,892,215	\$0	\$0
6. 2024 taxes receivable (taxes in process of collection 6/30/25) (Line 2 less Line 5)	\$695,837	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-24 to 12-31-25) (Line 3 x 75%)	\$328,232	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$218,799	\$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
2025-2026

	Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/25*	\$0			
2. 2024 Actual Taxes Levied*	\$0			
3. Less: delinquent taxes	3.0%	\$0	\$0	\$0
4. Less: 2024 Taxes Received*	\$0			
5. Total Deductions (add Lines 3 + 4)	\$0	\$0	\$0	\$0
6. 2024 taxes receivable (taxes in process of collection 6/30/25) (Line 2 less Line 5)	\$10	\$0	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-24 to 12-31-25) (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) 7/1/25 to 6/30/26	\$1,305,980		*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/25 to 6/30/26 \$21,021	
Actual Delinquency for 2023 Taxes *	0.0%		*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/25 to 6/30/26 \$10,000	
Estimated Delinquency Rate used in this budget	0.0%			

* These amounts are available from the County Treasurer.

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
2025-2026

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
2024-2025 School Year Until March 2026. Revenues will not be received until March 2027 for new levies made in 2025-2026.

	(1) 2024 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	\$14,588,052	100.0%	130598000.0%	3202100.0%	2102100.0%	
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	\$14,588,052	100.000%	\$1,305,980	\$32,021	\$21,021	\$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 2025-2026.

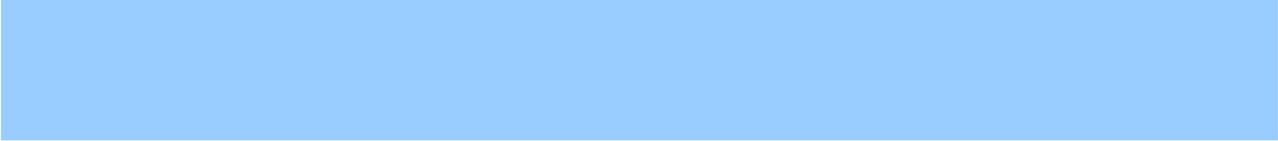
(b) Divide each fund's tax levy by total tax dollars levied.

(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 7/1/25 - 6/30/26.

(f) The college may place this amount in any or all levy funds.



Butler Community College

Operating Fund Budget
FY2026 Budget Recommendation

Presented July 28, 2025

Prepared by

Kerry Potter, Jennifer Kirkhart, Candice Sullivan, Kent Williams



Butler Community College
Operating Fund Budget Recommendation
July 28, 2025

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Butler Community College
Notes to the Operating Fund Budget Recommendation
July 28, 2025

1. Description of Operating Fund

For analysis purposes the undesignated portion of the General Fund and the undesignated portion of the PTE Fund are considered to be the Operating Fund.

For many years the board of trustees has maintained a target goal for the year-end unencumbered cash in the Operating Fund to be a certain percentage of that year's Operating Fund expenditures. The current target is 10.5%.

The revenues and expenditures for the main operations of the college are accounted for in the General and PTE Funds. The administration and trustees have deemed it appropriate to establish designated reserves within the General and PTE Funds.

The designated reserves are a part of the General and PTE Funds and can be undesignated at any time. Segregating these reserves allows the designated balances to be built up or spent down over time without affecting the unencumbered cash goal of the Operating Fund. Summary information for the various designated reserves is presented in the Supplemental Information section.

2. Student Revenues - Credit Hours

Fiscal Year Credit Hours Used for Budgeting					
Credit Hours	FY2022	FY2023	FY2024	FY2025	FY2026
In-State In-District	26,577	27,110	27,799	28,794	28,794
In-State Out-Dist	97,404	92,267	86,510	95,068	95,068
Out-State	9,118	8,752	9,333	8,765	8,765
International	3,035	4,048	4,732	6,040	6,040
Total	136,134	132,176	128,374	138,667	138,667
Increase (Decrease) %	-3.6%	-2.9%	-2.9%	8.0%	0.0%

3. Local Taxes

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

4. Compensation

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

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

FY2025			
	FY2025 4-28-25 Update	Incr (Decr)	FY2025 7-28-25 Update
1 Operating Revenues	<u>\$56,285,782</u>	<u>\$498,035</u>	<u>\$56,783,817</u>
2			
3 Expenditure Budget	58,953,398	0	58,953,398
4 Unspent Budget Estimate	<u>2,600,000</u>	<u>(138,684)</u>	<u>2,461,316</u>
5 Net Expenditures	<u>56,353,398</u>	<u>138,684</u>	<u>56,492,082</u>
6			
7 Revenues Over (Under) Expenditures	(67,616)	359,351	291,735
8			
9 Beginning Unencumbered Cash	<u>9,048,294</u>	0	<u>9,048,294</u>
10 Ending Unencumbered Cash	<u>\$8,980,678</u>	<u>\$359,351</u>	<u>\$9,340,029</u>
11			
12 10.5% of Expenditures	<u>\$6,190,107</u>	<u>\$0</u>	<u>\$6,190,107</u>
13 Unencumbered cash over (under) target	<u>\$2,790,571</u>	<u>\$359,351</u>	<u>\$3,149,922</u>
	<u>ok 7/07/25</u>		

This page compares the estimated FY2025 revenues, expenditures, and fund balance presented at the April 28, 2025 board work session with the FY2025 year-end actual unaudited amounts.

Butler Community College
 Estimated Revenue Summary FY2025
 April 28, 2025

FY2025

	FY2025 Revenues <u>4-28-25 Update</u>	<u>Change</u>	FY2025 Revenues <u>7-28-25 Update</u>
1 In District Tuition	\$2,051,455	(\$362)	2,051,093
2 Out District Tuition	9,584,588	\$235,023	9,819,611
3 Out-State Tuition	1,333,072	\$54,217	1,387,289
4 International Tuition	930,486	\$30,704	961,190
5 Technology Fee	2,647,764	\$170,490	2,818,254
6 Scholarship Fee	3,341,743	\$134,834	3,476,577
7 Other Fees	<u>214,923</u>	(\$4,518)	<u>210,405</u>
8 Total Student Sources	<u>20,104,031</u>	<u>620,388</u>	<u>20,724,419</u>
9 Tuition Waivers	(1,197,813)	6,420	(1,191,393)
10 Net Student Sources	<u>18,906,218</u>	<u>626,808</u>	<u>19,533,026</u>
11 State Operating Grant	18,327,656	0	18,327,656
12 Excel in CTE	<u>814,658</u>	<u>0</u>	<u>814,658</u>
13 Total State Sources	<u>19,142,314</u>	<u>0</u>	<u>19,142,314</u>
14 Current Ad Valorem Tax	13,470,370	(15,797)	13,454,573
15 Tax-in-Process	400,357	(1)	400,356
16 Delinquent Tax	279,351	(29,911)	249,440
17 Motor Vehicle Tax	1,305,980	(64,916)	1,241,064
18 Other Local Taxes	53,651	<u>(14,249)</u>	<u>39,402</u>
19 Total Local Sources	<u>15,509,710</u>	<u>(124,875)</u>	<u>15,384,835</u>
20 Reimbursements	33,602	(1,015)	32,587
21 Other Income	<u>1,611,804</u>	<u>(2,883)</u>	<u>1,608,921</u>
22 Total Other Revenue	<u>1,645,406</u>	<u>(3,898)</u>	<u>1,641,508</u>
23 Transfers	<u>1,082,134</u>	0	<u>1,082,134</u>
24			
25 Total Revenues	<u>\$56,285,782</u>	<u>\$498,034</u>	<u>\$56,783,817</u>

This page compares the estimated FY2025 revenues presented at the April 28, 2025 board work session with the FY2025 year-end actual unaudited revenues.

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

1	FY2025 expenditure budget - 11/25/2024 BOT update	<u>\$59,296,532</u>
2		
3	Eliminate Custodial Technician position: 813-01	(31,200)
4	Reduction - Enrollment Coach 1 *	(74,366)
5	Reduction - Enrollment Coach 2 *	(74,366)
6	Reduction - Academic Success Coach *	(40,283)
7	Reduction - Motimatic *	(150,000)
8	Reduction - Redrock Software/Tutor Trak *	(3,499)
9	Eliminate Bowling Budget	(50,000)
10	Adjust PT/Overload Estimate	(100,000)
11	Adjust Employee Benefits Estimate	40,000
12	Adjust Debt Service	2,475
13	Adjust Scholarship estimate	<u>138,105</u>
14	Total adjustment to FY2025 exp budget 4/28/2025	<u>(343,134)</u>
15		
16	Adjusted FY2025 expenditure budget	58,953,398
17	Unspent budget	<u>2,461,316</u>
18		
19	Unaudited actual expenditures	<u>\$56,492,082</u>

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

This page details changes that were made to the FY2025 expenditure budget between August 2024 and April 2025. No changes were made to the expenditure budget between April 2025 to August 2025. Also shown is the amount of unspent budget and the amount of year-end actual unaudited expenditures.

Butler Community College
 Recommended Operating Budget - FY2026 Summary
 July 28,2025

FY2026			
	FY2025 7/28/2025 Update	Incr (Decr)	FY2026 7/28/2025 Update
1 Operating Revenues	<u>\$56,783,817</u>	<u>\$49,310</u>	<u>\$56,833,127</u>
2			
3 Expenditure Budget	58,953,398	861,394	59,814,792
4 Unspent Budget Estimate	<u>2,461,316</u>	<u>(68,724)</u>	<u>2,392,592</u>
5 Net Expenditures	<u>56,492,082</u>	<u>930,119</u>	<u>57,422,201</u>
6			
7 Revenues Over (Under) Expenditures	291,735	(880,809)	(589,074)
8			
9 Beginning Unencumbered Cash	<u>9,048,294</u>	291,735	<u>9,340,029</u>
10 Ending Unencumbered Cash	<u>\$9,340,029</u>	<u>(\$589,074)</u>	<u>\$8,750,955</u>
11			
12 10.5% of Expenditures	<u>\$6,190,107</u>	<u>\$90,446</u>	<u>\$6,280,553</u>
13 Unencumbered cash over (under) target	<u>\$3,149,921</u>	<u>(\$679,519)</u>	<u>\$2,470,402</u>

This page compares the actual unaudited FY2025 revenues, expenditures, and fund balance with the estimated FY2026 revenues, recommended expenditure budget, and fund balance.

Butler Community College
 Estimated Revenue Summary FY2025
 July 28,2025

FY2026			
	FY2025 Revenues 7-28-25 Update	Change	FY2026 Revenues 7-28-25 Update
1 In District Tuition	\$2,051,093	\$111,331	2,162,424
2 Out District Tuition	9,819,611	\$424,069	10,243,680
3 Out-State Tuition	1,387,289	\$89,294	1,476,583
4 International Tuition	961,190	\$43,377	1,004,567
5 Technology Fee	2,818,254	\$140,913	2,959,167
6 Scholarship Fee	3,476,577	\$56,284	3,532,861
7 Other Fees	<u>210,405</u>	\$0	<u>210,405</u>
8 Total Student Sources	<u>20,724,419</u>	<u>865,268</u>	<u>21,589,687</u>
9 Tuition Waivers	(1,191,393)	(59,570)	(1,250,963)
10 Net Student Sources	<u>19,533,026</u>	<u>805,698</u>	<u>20,338,724</u>
11 State Operating Grant	18,327,656	(466,875)	17,860,781
12 Excel in CTE	<u>814,658</u>	<u>0</u>	814,658
13 Total State Sources	<u>19,142,314</u>	<u>(466,875)</u>	<u>18,675,439</u>
14 Current Ad Valorem Tax	13,454,573	519,218	13,973,791
15 Tax-in-Process	400,356	31,848	432,204
16 Delinquent Tax	249,440	(3,463)	245,977
17 Motor Vehicle Tax	1,241,064	0	1,241,064
18 Other Local Taxes	<u>39,402</u>	<u>0</u>	39,402
19 Total Local Sources	<u>15,384,835</u>	<u>547,604</u>	<u>15,932,439</u>
20 Reimbursements	32,587	0	32,587
21 Other Income	<u>1,608,921</u>	162,883	<u>1,771,804</u>
22 Total Other Revenue	<u>1,641,508</u>	<u>162,883</u>	<u>1,804,391</u>
23 Transfers	<u>1,082,134</u>	<u>(1,000,000)</u>	<u>82,134</u>
24			
25 Total Revenues	<u>\$56,783,817</u>	<u>\$49,310</u>	<u>\$56,833,127</u>

This page compares the estimated FY2026 revenues with the FY2025 year-end actual unaudited revenues.

Butler Community College
 Operating Fund FY2026 Expenditure Budget Recommendation - July 28, 2025 (Page 1)

1	Adjusted FY2025 expenditure budget at 11/25/2024	<u>\$58,953,398</u>
2	Public Safety - eliminate one position	(56,000)
3	Student Services non-payroll reductions	(16,000)
4	Enroll Mgt- Eliminated Org 600 adj. advisors	(24,000)
5	Enroll Mgt - eliminate Testing Supervisor	(70,000)
6	Enroll Mgt - Testing supplies	(15,000)
7	Accounting/AP allocation to Bookstore	(50,000)
8	IT/Workroom leases to designated fund	(25,000)
9	Accounting - Forvis PEA to in-house	(20,000)
10	IR software	(37,000)
11	HR student worker budget	(125,000)
12	HR fees	(17,000)
13	Marketing	(144,000)
14	Instruction - eliminate Tutor Coordinator	(74,000)
15	Instruction - eliminate Social Sci instructor	(100,000)
16	Instruction - eliminate Science instructor	(78,000)
17	Instruction - eliminate Math instructor	(75,000)
18	Instruction - eliminate Math instructor	(92,000)
19	Instruction - Add back English instructor	80,000
20	Instruction - eliminate Dean position	(130,000)
21	President's Office svcs & special projects	(5,000)
22	Foundation scholarship support - one yr	(25,000)
23	BOT services and special projects	<u>(12,000)</u>
24	Adjust FY2026 scholarship estimate	123,990
25	Software Escalators	50,000
26	Aviso/Watermark	48,500
27	Student Fraud Detection	30,000
28	Annual Utility 3% increase	38,609
29	Prop-Liability insurance	60,000
30	Fleet vehicle increase	94,000
31	Yorktown Road debt svc estimate	114,325
32	Stadium maintenance	20,000
33	Baseball and Softball maintennce	17,000
34	Additional PT personnel FR/Redler	14,998
35	Nursing - Winfield lab	20,600
36	EDCF - establish non-payroll budget	15,000
37	3.0% salary increase	987,942
38	Payroll taxes	79,035
39	.5% Equity/Market Increases	<u>164,657</u>
40	Additions (subtractions) from prior year	<u>\$1,878,656</u> <u>(\$1,110,000)</u>
41	FY2026 prelim exp bdtg recommendation - April 28, 2025	<u>768,656</u> <u>\$59,722,054</u>

Butler Community College
 Operating Fund FY2026 Expenditure Budget Recommendation - July 28, 2025 (Page 2)

1	Preliminary FY2026 expenditure budget - April 28, 2025 BOT update	<u>\$59,722,054</u>
2		
3	Additional scholarship estimate from 4/28/2025 rate change	127,640
4	KICS insurance - actual under budget	(60,000)
5	Athletic insurance - actual over budget	30,000
6	Correction: Forvis PEA 2025 paid from Designated Fund not Operating Bgt	20,000
	Dean of Academic Support - travel & registration	(14,802)
	AVID budget	(10,100)
7	Other	<u>0</u>
8	Adds (deletes) since 4/28/2025 BOT update	<u>92,738</u>
9		
10	FY 2026 budget recommendation	<u>\$59,814,792</u>

This page and the preceding page show the FY2025 expenditure budget at November 25, 2024 which was the base budget for development of the FY2026 expenditure budget recommendation, and the detailed additions and subtractions from the base to derive the FY2026 recommended budget.

Butler Community College
 Operating Fund Budget Estimate/Analysis for FY2025 - FY2027
 July 28, 2025 Board of Trustees Work Session

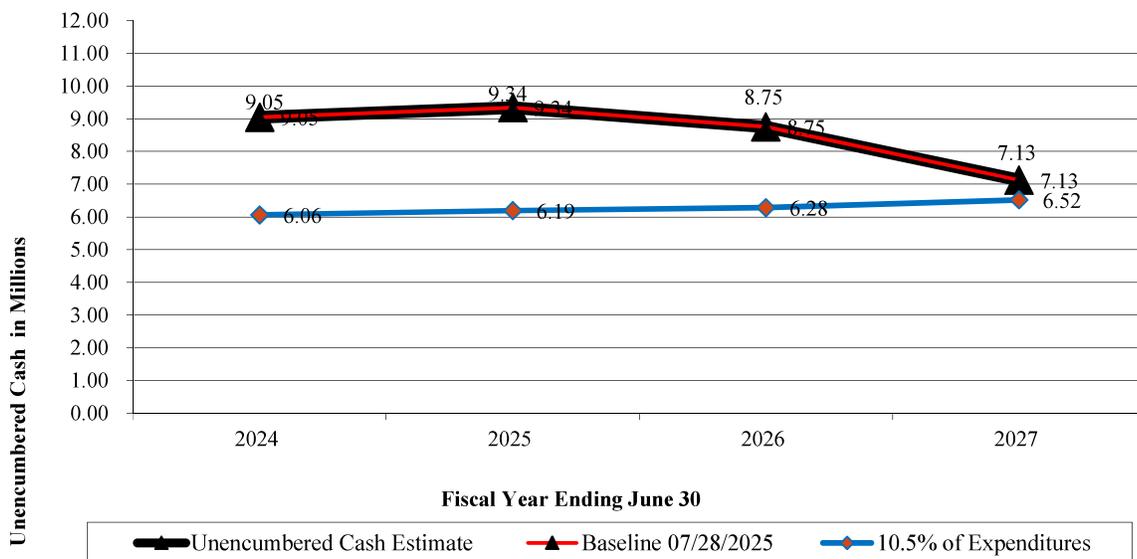
	FY2025	Increase (Decrease)	FY2026	Increase (Decrease)	FY2027
REVENUES:					
1 Net tuition and fees	19,533,026	805,699	20,338,725	406,775	20,745,500
2 State sources	19,142,314	(466,875)	18,675,439	0	18,675,439
3 Local sources	15,384,835	547,604	15,932,439	737,802	16,670,240
4 Other revenue	1,641,508	162,882	1,804,390		1,804,390
5 Transfers in	<u>1,082,134</u>	<u>(1,000,000)</u>	<u>82,134</u>	<u>0</u>	<u>82,134</u>
6 Total Revenues	<u>56,783,817</u>	<u>49,310</u>	<u>56,833,127</u>	<u>1,144,576</u>	<u>57,977,703</u>
7 EXPENDITURES	0		(0)		
8 Payroll	42,313,231	452,632	42,765,863	2,016,933	44,782,795
9 Debt service	1,171,619	114,325	1,285,944	0	1,285,944
10 Scholarships	3,545,207	226,630	3,771,837	100,437	3,872,274
11 Transfers out	818,037	0	818,037	0	818,037
12 Other expenditures	<u>11,105,304</u>	<u>67,807</u>	<u>11,173,111</u>	<u>153,499</u>	11,326,610
13 Expenditure budget	58,953,398	861,394	59,814,792	2,270,868	62,085,661
14 Unspent budget estimate	<u>2,461,316</u>	<u>(68,724)</u>	<u>2,392,592</u>	<u>90,835</u>	<u>2,483,426</u>
15 Total exp with unspent est	<u>56,492,082</u>	<u>930,119</u>	<u>57,422,201</u>	<u>2,180,034</u>	<u>59,602,234</u>
16 BALANCES	0	0			
17 Rev. over (under) exp	291,735	(880,809)	(589,074)	(1,035,457)	(1,624,531)
18 Unencumb cash - beg. bal.	<u>9,048,294</u>	291,735	9,340,029	(589,074)	8,750,955
19 Unencumb cash - end. bal.	<u>9,340,029</u>	<u>(589,074)</u>	<u>8,750,955</u>	<u>(1,624,531)</u>	<u>7,126,424</u>
20	\$0				
21 End balance % of exp bgt	15.8%		14.6%		11.5%
22 10.5% of expenditures	6,190,107		6,280,553		6,518,994
23 End bal. Over 10.5% of exp.	3,149,922		2,470,402		607,429

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

July 28, 2025 Board of Trustees Work Session

		2025	2026	2027
	Revenue Assumptions	<u>Assumptions</u>	<u>Assumptions</u>	<u>Assumptions</u>
1	Incr (decr) % estimate - Student Revenue	3.0%	4.1%	2.0%
2	Incr (decr) % estimate - State Revenue	-3.1%	-2.4%	0.0%
3	Valuation increase (decrease)	4.7%	4.3%	5.0%
4	Mill levy incr (decr)	0.97	0.0	0.0
5	Incr (Decr) Transfers- In		(1,000,000)	0
6	Incr (Decr) Other Revenue - interest		162,882	0
7	Expenditure Assumptions			
8	Salary increase %	3%	3.0%	3.0%
9	Equity increase %	0.5%	0.5%	0.5%
10	Other salary changes	(185,090)	0	0
11	Health insurance increase %	8.4%	0.0%	10.0%
12	One-year reduction St Success - personnel			189,015
13	One-year reduction St Success - non-personnel			153,499
14	Unspent budget %		4.0%	4.0%
15	Other expenditure assumptions for modeling		0	0

Butler Community College
Unencumbered Cash Compared to 10.5% Target
July 28, 2025
With Actual 4.3% FY2026 valuation increase



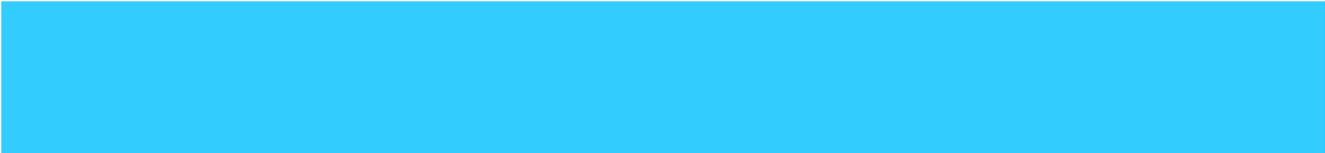


Butler Community College

Supplemental Budget Information

Presented to the Board of Trustees
July 28, 2025

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



Butler Community College
Supplemental Budget Information
Presented July 28, 2025

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Butler Community College
Assets, Liabilities and Fund Balances - Cash Basis
As of July 28, 2025

Cash Basis Balance Sheet at June 30, 2025

Total Cash and Investments (page S-2)	\$29,075,978
Less Liabilities, Encumbrances & Receivables (page S-2)	<u>4,256,396</u>
Fund Balances (see below)	<u><u>\$24,819,582</u></u>

Fund Balance Summary at June 30, 2025

General Fund Operating - Undesignated		\$8,385,904
General Fund Designated Reserves		
General Designated Accounts	\$1,373,379	
Program Development Designated Reserve	237,232	
Strategic Initiatives Designated Reserve	703,287	
Facilities Fund Designated Reserve	473,719	
Deferred Maintenance Designated Reserve	1,632,476	
Capital Projects Designated Reserve	0	
Technology Fund Designated Reserve	2,422,913	
Insurance Deductible Designated Reserve	440,815	
Fleet Leasing Fund	175,619	
Total General Fund Designated Reserves		<u>7,459,442</u>
Total General Fund		\$15,845,345
Post-Secondary Tech Ed Fund - Undesignated	954,125	
PTE Designated Accounts	<u>802,780</u>	
Total Post-Secondary Technical Education Fund		1,756,906
Capital Outlay Fund		450,771
Campus Life Funds		4,294,644
Adult Basic Education Fund		0
Non-Credit Education Fund		238,752
Restricted Funds		1,778,201
Agency Funds		<u>454,963</u>
Total Fund Balances (S-3)		<u><u>\$24,819,581</u></u>

Butler Community College
Assets, Liabilities and Fund Balances - Cash Basis (Continued)
As of July 28, 2025

Cash and Investment Details

Investments - Bank CDs		\$20,357,089
Bank Balances		
Commerce Bank - Claims		4,483,405
Commerce Bank - Repo Sweep		2,227,189
Commerce Bank - Payroll		0
Commerce Bank - Federal Fund and Escrow		0
Commerce Bank - Electronic Purchase Card		(120,355)
Commerce Bank - Flex Spending		101,833
Health Insurance Self Funding Account		1,839,312
Andover State Bank		107,831
The Central Bank - Marion		6,112
Freedom First Bank - McConnell		21,427
Stanfield Warranty Escrow - Roofs		25,394
Emprise Bank - Council Grove		10,274
American State Bank - RoseHill		8,224
Cash on hand - cash boxes		<u>8,243</u>
Total (page S-1)		<u>\$29,075,978</u>

Liabilities, Encumbrances, Receivables & Prepaid Expense Details

Total payroll encumbrances		\$1,394,737
Encumbrances		1,682,333
General Accounts Payable		41,091
Self Funded Health Ins Liability Account		723,359
Payroll Clearing		159,762
Payroll Taxes and Annuities Payable		164,690
Flex Spending Payable		92,123
Sales Tax Payable/Comp Use Tax		3,073
Deferred Revenue		20,000
Deposits held for others		164,000
Electronic Purchase Card Payable		115,725
Federal/State Restricted Receivable		0
Accounts Receivable - Other		(6,651)
Foundation Accounts Receivable		
Prepaid Expenses - Insurance/Utilities		<u>(297,845)</u>
Total (page S-1)		<u>\$4,256,396</u>

Butler Community College
Revenue, Expense and Unencumbered Cash for the Year Ended June 30, 2025
Presented July 28, 2025

All Funds					
	Ref	Beginning Balance	FY2025 Revenue	FY2025 Expense	Ending Balance
General Fund	S-3	17,479,349	49,732,080	51,366,085	15,845,344
Postsecondary Tech Ed Fund	S-3	752,935	16,719,034	15,715,063	1,756,906
Adult Basic Education Fund	S-23	0	496,570	496,570	0
Non-Credit Education Fund	S-23	141,938	230,792	133,977	238,752
Auxiliary Enterprise Funds	S-18	4,738,126	4,868,039	5,311,522	4,294,644
Motorcycle Training Fund		0	5,200	5,200	0
Restricted Funds	S-24	1,934,849	26,969,690	27,126,338	1,778,201
Capital Outlay Fund	S-17	447,146	3,625	0	450,771
Agency Accounts	S-26	444,436	527,306	516,780	454,963
Totals		\$ 25,938,780	\$ 99,552,337	\$ 100,671,535	\$ 24,819,581

General Fund Details					
	Ref	Beginning Balance	FY2025 Revenue	FY2025 Expense	Ending Balance
Gen Fd Operating - Undesignated	S-5	8,923,904	45,165,504	45,703,504	8,385,904
Gen Designated Reserve Funds	S-6	1,355,999	464,594	447,214	1,373,379
Program Dev Designated Reserve	S-9	199,516	43,659	5,942	237,232
State Apprenticeship Grant		0	1,375,757	1,375,757	0
General Fund Strategic Innovation	S-10	887,202	2,000	185,915	703,287
State Student Success Grant		0	1,683,619	1,683,619	0
Facilities Fd Designated Reserve	S-11	358,153	422,884	307,319	473,719
Deferred Maint Designated Reserve	S-12	2,034,336	598,140	1,000,000	1,632,476
State Captial Outlay Grant		0	1,669,291	1,669,291	0
Fleet Leasing Reserve	S-14	149,107	212,376	185,864	175,619
Capital Projects Designated Reserve	S-14	578,840	0	578,840	0
Tech Fund Designated Reserve	S-15	2,551,478	748,370	876,935	2,422,913
State Cybersecurity Grant		0	250,000	250,000	0
Ins Deductible Designated Reserve	S-17	440,815	0	0	440,815
Total General Fund		\$17,479,349	\$52,636,194	\$54,270,198	\$15,845,344

Post-Secondary Technical Education Fund Details					
	Ref	Beginning Balance	FY2025 Revenue	FY2025 Expense	Ending Balance
PTE Fund - Undesignated	S-5	124,390	16,018,313	15,188,578	954,125
PTE Designated Resreave Funds	S-8	628,544	700,721	526,485	802,780
Total PTE Fund		\$752,935	\$16,719,034	\$15,715,063	\$1,756,906

Butler Community College
 Operating Funds for the Year Ended June 30, 2025
 Presented July 28, 2025

	Ref	Beginning Balance	FY2025 Revenue	FY2025 Expense	Ending Balance
Gen Fd Operating - Undesignated	S-3	\$8,923,904	\$45,165,504	\$45,703,504	\$8,385,904
PTE Fund - Undesignated	S-3	\$124,390	\$16,018,313	\$15,188,578	\$954,125
Less intrafund transfer			<u>(\$4,400,000)</u>	<u>(\$4,400,000)</u>	
Total Operating Fund		\$9,048,294	\$56,783,817	\$56,492,082	\$9,340,029

Description of Operating Funds

For analysis purposes the undesignated portion of the General Fund and the undesignated portion of the PTE Fund are considered to be the “Operating Funds.”

For many years the board of trustees have maintained a target goal for the year-end unencumbered cash of the Operating Funds 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 10.5% goal for the Operating Fund.

Expenditures from the designated reserve are subject to the same approval process as other General and PTE Fund expenditures. The administration updates the trustees on the activity of each of the designated reserves with the annual summer, fall and spring budget update reports.

Butler Community College
Description of Designated Reserves Funds
Presented July 28, 2025

General and PTE Designated Reserves (S-6 to S-8): 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-9): 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-12): 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-13 & 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.

Capital Project Designated Reserve (S-15): This reserve has been funded by transfers from the Operating Funds at the direction of the trustees when there has been excess year-end unspent budget. Expenditures of this reserve have generally been used for major renovation or remodeling projects. the balance of the Capital Projects Designated REserve was transferred to Deferred Maintenance Reserve in FY202, and this reserve will cease to exist.

Fleet Leasing Fund (S-15): 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.

Technology Fund Designated Reserve (S-16 & 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-18): This reserve has been funded from the HEERF indirect revenues for the contingency of a large property damage event.

Capital Outlay Fund(S-18): 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 2025
Presented July 28, 2025

			7/1/24			6/30/25
			<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1	777	HEERF Indirect Fund (page S-7)	\$188,011	\$0	\$19,573	\$168,439
2	380	Butler Radio	20,888	8,000	10,867	18,022
3	383	Student Sports Media	0	6,000	0	6,000
4	387	Arktos Moving Images	36,573	10,617	10,555	36,635
5	407	Software Development Fees	29,120	0	0	29,120
6	412	Art Project/Ceramics Fee Account	17,929	5,466	20,015	3,380
7	414	Instrumental Music Fee Account	1,071	1,477	0	2,547
8	415	Vocal Music Fee Account	8,385	21,457	990	28,853
9	416	Athletic Conditioning Fee Account	55,164	4,642	(543)	60,349
10	417	PE Conditioning Fee Account	10,081	0	4,087	5,994
11	420	EDCF Supply Fees	125	876	383	618
12	426	Fitness/Wellness Fee	587	3,533	0	4,120
13	427	Education Course Fees	11,117	1,960	2,847	10,230
14	509	Indirect Charges	83,416	12,706	0	96,122
15	511	First Gen Task Force	0	5,000	1,979	3,022
16	590	Garnishment Fee Account	7,562	368	0	7,930
17	719	Workroom	230,285	41,757	48,913	223,129
18	760	KCCLI - CC Leadership Institute	5,384	40,412	28,566	17,230
19	770	Science Lab Fees	180,725	51,217	30,849	201,093
20	771	Biology Dept Royalties	13,345	0	0	13,345
21	793	Academic Testing Non-Butler Student	25,995	450	0	26,445
22	814	Safety and Security	11,467	0	0	11,467
23	820	VA Activities	31,441	3,312	892	33,861
24	828	ACT Test Preparation	3,697	0	0	3,697
25	831	Admissions Designated	526	0	0	526
26	840	Grizzly Magazine	34,806	7,999	2,094	40,711
27	841	Cap & Gown	51,732	16,092	49,215	18,608
28	846	Lantern Newspaper	25,971	8,000	4,473	29,498
29	850	Library	13,303	8,770	1,357	20,716
30	864	Transcript Fee Account	14,443	50,501	40,528	24,416
31	870	ABE Student Fees Account	0	11,980	11,980	0
32	924	ABE Project Account	57,059	35,459	44,374	48,143
33	965	Student Health Center	85,326	84,698	100,271	69,753
34	988	Placement Testing	87,963	15,903	10,250	93,615
35	996	Disciplinary Housing Fines	<u>12,502</u>	<u>5,944</u>	<u>2,700</u>	<u>15,746</u>
36						
37		Total General Designated Accounts (S-3)*	<u>\$1,355,999</u>	<u>\$464,594</u>	<u>\$447,214</u>	<u>\$1,373,379</u>

*The Totals include Intrafund Transfers

Butler Community College
HEERF Indirect Designated Account
Presented July 28, 2025

	<u>FY21-FY25</u>	<u>FY 2026</u>
		Budget
	<u>Actual</u>	<u>Estimate</u>
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	<u>2,497</u>	
10 Total Sources	<u>8,165,763</u>	<u>0</u>
11		
12 Use of Funds - spending plan:		
13 To be Determined		168,439
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	201,479	
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	<u>250,000</u>	<u>0</u>
28 Total Use of Funds	<u>7,997,324</u>	<u>168,439</u>
34		
35 Revenues over expenditures	168,439	(168,439)
36 Beginning unencumbered cash	<u>0</u>	<u>168,439</u>
37		
38 Ending unencumbered cash (page S-6)	<u>\$168,439</u>	<u>(\$0)</u>

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

	7/1/24			6/30/25
	<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1 400 Fire Supply Fee Account	\$47,051	\$25,086	\$13,817	\$58,321
2 402 Auto Technology Fee Account	10,687	5,355	9,947	6,095
3 403 Engineering Technology Fee Account	26,991	22,857	0	49,848
4 404 Cyber Sec/Internetworking Man Fees	132,923	143,018	105,042	170,899
5 405 Hospitality Management Fee Account	118	48,463	48,612	(31)
6 406 Manufacturing Technology Fee	14,657	0	14,657	0
7 407 Software Development Fees	26,326	12,450	2,979	35,797
8 408 Academy Fee	24,710	6,060	8,658	22,112
9 409 Welding Fee Account	83,947	20,271	15,075	89,143
10 410 EMT Fee Account	20,636	17,881	18,953	19,564
11 411 Business Student Fee	15,984	2,090	3,990	14,084
12 413 Interactive Design Fees	31,171	49,520	42,471	38,220
13 418 Allied Health State Test Fee	21,020	5,260	9,763	16,517
14 421 Nursing Digital Resource Fee	56,302	160,632	103,083	113,851
15 422 KAPLAN Program Nursing	0	82,931	82,931	0
16 424 Allied Health Course Fee	38,720	2,840	0	41,560
17 429 Diesel Technology Fees	1,291	5,495	2,009	4,776
18 430 Agriculture Course Fee	2,007	735	0	2,742
19 483 NREMT Exam Site	14,590	16,195	7,350	23,435
20 521 CPR Cards	0	11,961	19,409	(7,448)
21 791 Nurse Entrance Testing Fees	23,321	20,275	18,880	24,716
22 856 Nursing Senior Fee	11,100	10,720	11,584	10,236
23 875 Diesel Tech Repairs	(2,005)	990	1,225	(2,239)
24 876 Auto Mechanics	9,439	9,388	1,827	17,000
25 877 Auto Body	2,841	0	2,841	0
26 879 Construction Technology Fees	14,716	35,834	190	50,360
27 975 Hospitality Management Events	<u>0</u>	<u>7,124</u>	<u>3,902</u>	<u>3,221</u>
28				
29 Total PTE Designated (S-3)*	<u>\$628,544</u>	<u>\$723,430</u>	<u>\$549,194</u>	<u>\$802,780</u>

*The Totals include Intrafund Transfers

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

	<u>FY 2025</u>	<u>FY 2026</u>
	<u>Actual</u>	<u>Budget</u>
	<u>Unaudited</u>	<u>Estimate</u>
Academic Development Reserve		
1 Revenues		
2 Transfer from Operating Fund	\$40,000	\$40,000
3 Prior Year Claims Cancelled	3,658	0
4 Total Revenue	<u>43,658</u>	<u>40,000</u>
5 Expenditures		
6 To Be Determined	0	0
7 OER Development	5,942	6,000
8 Total Expenditures	<u>5,942</u>	<u>6,000</u>
9 Revenues over expenditures	37,716	34,000
10 Beginning unencumbered cash	<u>199,516</u>	<u>237,232</u>
11 Ending unencumbered cash (S-3)	<u>\$237,232</u>	<u>\$271,232</u>
State Apprenticeship Grant		
12 Revenues		
13 State Apprenticeship Grant	<u>\$1,375,757</u>	<u>\$1,309,893</u>
14 Expenditures	<u>1,375,757</u>	<u>1,309,893</u>
15 Revenues over expenditures	0	0
16 Beginning unencumbered cash	<u>0</u>	<u>0</u>
17 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>

Butler Community College
Student Success Funds - FY 2026 Estimate
Presented July 28, 2025

	<u>FY 2025</u>	<u>FY 2026</u>
	Actual	Jul 28
	<u>Unaudited</u>	<u>Estimate</u>
1 Sources of Funds		
2 State Student Success Grant	\$1,683,619	\$961,810
3		
4 Expenditures		
5 Ferrilli	13,200	0
6 Motimatic	266,875	0
7 Strategic Higher Ed, LLC (SHE)	131,000	0
8 Canusia	37,900	0
9 NASPA	2,819	0
10 Food Bank/Basic Needs	9,742	0
11 Enrollment Coaches	169,805	282,163
12 Academic Success Coaches	78,294	118,690
13 Director of Retention	32,803	47,609
14 Tutoring Professionals	15,408	0
15 Advisors	93,794	0
16 AVID	4,500	0
17 AD ASTRA	404,797	0
18 Aviso/Watermark Platform	50,223	0
19 ImageX	83,400	0
20 Redrock Software/Tutor Trak	3,499	0
21 John Marshal Company	32,515	0
22 Lightcast/Economic Modeling LLC	15,500	0
23 Flowcode	3,000	0
24 Lenovo	199,800	0
25 Datatelligent LLC	18,000	0
26 NSC	3,295	0
27 UT Austin	10,950	0
28 Pro Develop- FA KASFAA & NASFAA/ Ellucian	2,500	0
29 To Be Determined	<u>0</u>	<u>513,348</u>
30 Total	<u>1,683,619</u>	<u>961,810</u>
31		
32 Revenues over expenditures	0	0
33 Beginning unencumbered cash	<u>0</u>	<u>0</u>
34		
35 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>

Note:

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

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

	<u>FY 2025</u>	<u>FY 2026</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 Sources of Funds		
2 Transfer from Operating Funds	\$0	\$0
3 Prior Yr Cancel Claims	<u>2,000</u>	<u>0</u>
4 Total	<u>2,000</u>	<u>0</u>
5		
6 Expenditures		
7 Process Improvement Consulting and Software	20,000	20,000
8 Stategic Higher Ed, LLC	30,000	0
9 Redler Building and Interest	49,134	0
10 Campus Logic	76,632	0
11 Fine Arts Sound System	0	0
12 Redler Building Signage	10,149	0
13 To Be Dertermined	<u>0</u>	<u>683,287</u>
14 Total	<u>185,915</u>	<u>703,287</u>
15		
16 Revenues over expenditures	(183,915)	(703,287)
17 Beginning unencumbered cash	<u>887,202</u>	<u>703,287</u>
18		
19 Ending unencumbered cash (S-3)	<u>\$703,287</u>	<u>\$0</u>

**Butler Community College
Facilities Fund Designated Reserve
Presented July 28, 2025**

	<u>FY 2025</u>	<u>FY2026</u>
	<u>Actual</u>	<u>Budget</u>
	<u>Unaudited</u>	<u>Estimate</u>
1 Sources of Revenue		
2 Other Income- Prior Year Claims Cancelled	\$2,611	\$10,000
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	<u>422,884</u>	<u>430,273</u>
7 Expenditures		
8 Planned Projects - See below	<u>\$307,319</u>	<u>\$532,180</u>
9 Total Expenditures	<u>307,319</u>	<u>532,180</u>
10		
11 Revenues over expenditures	115,565	(101,907)
12 Beginning unencumbered cash	<u>358,153</u>	<u>473,718</u>
13		
14 Ending unencumbered cash (S-3)	<u>\$473,718</u>	<u>\$371,811</u>
15		

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	30,000
22 ADA Issues & Repairs	978	6	9,759
23 1200 Fleet Gate/Fence Replacement with Prox Access	857	7	20,000
24 Stadium Deferred Maintenance (Accumulates with Transfer)		8	60,000
25 Campus & 1200 Bldg Concrete Replacement	979	9	50,000
26 Total			\$532,180

Butler Community College
Deferred Maintenance Designated Reserve
Presented July 28, 2025

	<u>FY 2025</u>	<u>FY2026</u>
	<u>Actual</u>	<u>Budget</u>
	<u>Unaudited</u>	<u>Estimate</u>
1 Sources of Revenue		
2 Transfer in From Capital Projects Reserve	\$578,840	\$0
3 Previous Year Canceled Claims	19,301	0
4 Total Revenue	<u>598,141</u>	<u>0</u>
5 Expenditures		
6 Transfer to Operating Budget	\$1,000,000	\$0
7 Transfer to Fleet Vehicle Reserve	0	150,000
8 City of Andover-Yorktown	0	114,325
9 700 Bldg Complete HVAC Replacement*	0	668,304
10 Misc Tool Purchase	<u>0</u>	<u>10,000</u>
11 Total Expenditures	<u>1,000,000</u>	<u>942,629</u>
12		
13 Revenues over expenditures	(401,859)	(942,629)
14 Beginning unencumbered cash	<u>2,034,335</u>	<u>1,632,476</u>
15		
16 Ending unencumbered cash (S-3)	<u>\$1,632,476</u>	<u>\$689,847</u>
State Capital Outlay Grant Funds		
17 Revenues		
18 State Capital Outlay Grant	\$1,669,291	\$623,047
19 Expenditures (Page S-14)	<u>1,669,291</u>	<u>623,047</u>
20 Revenues over expenditures	0	0
21 Beginning unencumbered cash	<u>0</u>	<u>0</u>
22 Ending unencumbered cash	<u>\$0</u>	<u>\$0</u>

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

Level 1 Deferred Maintenance Projects			
	FY2026	FY2027	FY2028
700 Bldg HVAC Preliminary Design	58,129		
BOA Parking Lot Maintenance	75,000		
100 Bldg Light Replacement	3,113		
200 Bldg Light Replacement	10,649		
Facilities Large Equipment Building	25,000		
McConnell Service Carpet	15,000		
McConnell Service Blinds	3,000		
1500 Bldg Light Replacement	73,371		
5000 Bldg in Andover Efis Repairs/Painting	65,000		
600 Bldg Complete Building HVAC	294,786	505,214	
1500 Bldg Restroom Remodel		40,000	
BOE West Parking Lot		270,000	
BOE Parking Lot Maintenance		150,000	
300 Bldg Main Chill Plant Boilers Replaced		120,000	
Utility Underground GPS Location Services		50,000	
700 Art Gallery Equipment - HVAC & Steam Boiler			50,000
1400 AG HVAC Equipment			55,000
Annual Totals	<u>\$623,048</u>	<u>\$1,135,214</u>	<u>\$105,000</u>

Level 2 Deferred Maintenance Projects - Currently Unfunded	
700 Bldg - South Sewer Line Replacement	20,000
700 Bldg - Scene Shop/ Restroom Sewer	25,000
400 Bldg/Classroom/Offices HVAC Units	70,000
200 Bldg Chem Lab Remodels - 3 Lab @ 200,00 ea.	600,000
Campus Plaza-ADA Sidewalks	325,000
600 HVAC SW Equipment Room	245,000
1200 HVAC Equipment	35,000
BOE Campus Concrete Replacement	205,156
400 Shop HVAC - 2-Unit Replacements	250,000
BOE Parking Lot Asphalt Improvements	750,000
1900 Boiler Replacement	30,000
1900 Chiller Replacement	250,000
400 Bldg/Diesel/Shop/ Metal Building	131,500
1200 Bldg Car Ports	210,000
400 Bldg Complete-Building HVAC Replacement	1,400,000
200 Bldg Complete- Building HVAC Replacement	3,800,000
Total	<u>\$8,346,656</u>

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

	<u>FY 2025</u> Actual <u>Unaudited</u>	<u>FY 2026</u> Budget <u>Estimate</u>
1 Sources of Funds:		
2 Prior Year Claims Cancelled	\$0	\$0
3 Total	<u>0</u>	<u>0</u>
4		
5 Expenditures		
6 Transfer to Deferred Maint Reserve	\$578,840	\$0
7 McDonald Stadium	<u>0</u>	<u>0</u>
8 Total Expenditures	<u>578,840</u>	<u>0</u>
9		
10 Revenues over expenditures	(578,840)	0
11 Beginning unencumbered cash	<u>578,840</u>	<u>0</u>
12		
13 Ending unencumbered cash (S-3)	<u>\$0</u>	<u>\$0</u>

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

	<u>FY 2025</u> Actual <u>Unaudited</u>	<u>FY 2026</u> Budget <u>Estimate</u>
1 Sources of Funds:		
2 Transfer in from Facilities Operating	\$80,960	\$80,000
3 Transfer in from Deferred Maint Res	0	150,000
4 Transfer in Operating Budget	0	94,000
5 Media Leasing Transfer	0	12,239
6 Miscellaneous	<u>131,416</u>	<u>35,000</u>
7 Total	<u>212,376</u>	<u>371,239</u>
8		
9 Expenditures		
10 Fleet Leasing	<u>\$185,864</u>	<u>\$293,862</u>
11 Total Expenditures	<u>185,864</u>	<u>293,862</u>
12		
13 Revenues over expenditures	26,512	77,378
14 Beginning unencumbered cash	<u>149,107</u>	<u>175,619</u>
15		
16 Ending unencumbered cash (S-3)	<u>\$175,619</u>	<u>\$252,996</u>

**Butler Community College
Technology Fund Designated Reserve
Presented July 28, 2025**

	<u>FY 2025</u>	<u>FY 2026</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 Sources of Funds		
2 Sprint Lease Renewal	\$44,450	\$45,000
3 Computer Recycle	0	10,000
4 Miscellaneous Revenue- Laptop Program	32,313	25,000
5 Butler Creative Revenue	13,700	70,000
6 Budgeted transfer from Operating Funds	75,000	75,000
7 Transfer unspent budget from Operating	<u>582,907</u>	<u>600,000</u>
8 Total	<u>748,370</u>	<u>825,000</u>
9		
10 Expenditures		
11 External Contract - Personnel	16,607	16,607
12 Spending plan (page S-17)	<u>860,328</u>	<u>1,530,000</u>
13 Total	<u>876,935</u>	<u>1,546,607</u>
14		
15 Revenues over expenditures	(128,565)	(705,000)
16 Beginning unencumbered cash	<u>2,551,478</u>	<u>2,422,913</u>
17		
18 Ending unencumbered cash (S-3)	<u>\$2,422,913</u>	<u>\$1,717,913</u>

See following page for Technology Fund spending plan.

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

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

Project Category	2025 Actual	2026	2027	2028	2029	2030	2031
On-Premises Servers/Storage		310,000				160,000	
Adobe Creative Campus License	51,880	60,000	65,000	65,000	65,000	65,000	65,000
Student Laptop Program	77,760	250,000		250,000		250,000	
Data Center Core Technology	341,242	200,000	150,000			200,000	
Network (Wired and WiFi)		180,000	180,000	500,000	150,000	50,000	
Audio Visual (Classrooms, Meeting Spaces)		150,000	150,000	150,000	150,000	150,000	
Insight/Butler Creative Lease	61,271	60,000	60,000	60,000	60,000	60,000	60,000
Data & AI/ML	106,670	50,000	50,000	50,000	50,000	50,000	50,000
Physical Security	61,417	50,000	50,000	50,000	50,000	50,000	50,000
Electronic & Automation Forms	81,900	50,000	50,000	51,000	52,000	54,000	56,000
Cybersecurity		170,000	170,000	170,000	170,000	170,000	170,000
Cloud Expansion					1,300,000		
Misc	78,188						
Total	\$860,328	\$1,530,000	\$925,000	\$1,346,000	2,047,000	\$1,259,000	\$451,000
Grand Total							\$8,418,328

**Butler Community College
Insurance Deductible Designated Reserve
Presented July 28, 2025**

	FY 2025 Actual <u>Unaudited</u>	FY 2026 Budget <u>Estimate</u>
Revenues:	\$0	\$0
Expenditures:	<u>0</u>	<u>0</u>
Revenues over expenditures	0	0
Beginning unencumbered cash	<u>446,415</u>	<u>446,415</u>
Ending unencumbered cash (S-3)	<u>\$446,415</u>	<u>\$446,415</u>

**Butler Community College
Capital Outlay Fund
Presented July 28, 2025**

	FY 2025 Actual <u>Unaudited</u>	FY 2026 Budget <u>Estimate</u>
Revenue - Taxes in Process and Delinquent Taxes	\$3,625	\$0
Less Expenditures		
700 Bldg Complete HVAC Replacement*	<u>0</u>	<u>450,771</u>
Total	<u>0</u>	<u>450,771</u>
Revenues over expenditures	3,625	(450,771)
Beginning Fund Balance - July 1, 2024	<u>447,146</u>	<u>450,771</u>
Ending Fund Balance, June 30, 2025 (S-3)	<u>\$450,771</u>	<u>\$0</u>

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

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

FY26 - \$450,711 will be funded by the Capital Outlay fund and \$668,303 will be funded out of the Deferred Maintenance fund.

Butler Community College
Campus Life Funds - FY 2025 Actual & FY 2026 Estimate
Presented July 28, 2025

FY 2025 Actual					
	Book Store <u>(S-20)</u>	Food Service <u>(S-21)</u>	Residence Hall <u>(S-22)</u>	Student Union <u>(S-23)</u>	<u>Total</u>
Revenues	\$2,293,733	\$848,680	\$1,387,678	\$263,908	\$4,793,999
Expenditures	<u>2,573,630</u>	<u>915,207</u>	<u>1,477,224</u>	<u>271,421</u>	<u>5,237,482</u>
Rev over (under) exp	(279,897)	(66,527)	(89,546)	(7,514)	(443,483)
Intrafund transfer	(7,514)	66,527	(66,527)	7,514	0
Beginning unencumb cash	<u>4,038,183</u>	<u>0</u>	<u>699,944</u>	<u>0</u>	<u>4,738,127</u>
Ending unencumb cash	<u><u>\$3,750,773</u></u>	<u><u>\$0</u></u>	<u><u>\$543,871</u></u>	<u><u>\$0</u></u>	<u><u>\$4,294,644</u></u>

FY 2026 Estimate					
	Book Store	Food Service	Residence Hall	Student Union	<u>Total</u>
Revenues	\$2,283,300	\$924,000	\$1,420,645	\$287,000	\$4,914,945
Expenditures	<u>2,024,941</u>	<u>924,000</u>	<u>1,782,267</u>	<u>302,542</u>	<u>5,033,750</u>
Rev over (under) exp	258,360	0	(361,622)	(15,542)	(118,805)
Intrafund transfer	(15,542)	0	0	15,542	0
Beginning unencumb cash	<u>3,750,773</u>	<u>0</u>	<u>543,871</u>	<u>0</u>	<u>4,294,644</u>
Est ending unencumb cash	<u><u>\$3,993,590</u></u>	<u><u>\$0</u></u>	<u><u>\$182,249</u></u>	<u><u>\$0</u></u>	<u><u>\$4,175,840</u></u>

Butler Community College
Bookstore Fund - FY 2025 and FY 2026 Estimate
Presented July 28, 2025

		<u>FY 2025</u>	<u>FY 2026</u>
		Actual	Budget
		<u>Unaudited</u>	<u>Estimate</u>
1	Revenues		
2	Book Sales	\$2,046,922	\$2,030,000
3	Merchandise Sales	223,806	231,000
4	Other Income	<u>23,005</u>	<u>22,300</u>
5			
6	Total Revenues	<u>2,293,733</u>	<u>2,283,300</u>
7			
8	Expenditures		
9	Salaries & Benefits	377,662	473,441
10	Purchases - Books	1,818,634	1,350,000
11	Purchases - Merchandise	282,651	110,000
12	Operating & General	80,676	75,300
13	Utilities	3,583	4,200
14	Equipment & Facilities Projects	<u>10,423</u>	<u>12,000</u>
17			
18	Total Expenditures	<u>2,573,630</u>	<u>2,024,941</u>
19			
20	Revenue over Expenditures	(279,897)	258,360
21	Intrafund transfer - to Capital Reserve		
22	Intrafund transfer - to Student Union	(7,514)	(15,542)
23	Beginning Unencumbered Cash	<u>4,038,183</u>	<u>3,750,773</u>
24			
25	Ending Unencumbered Cash	<u>\$3,750,773</u>	<u>\$3,993,590</u>

Butler Community College
Food Service Fund - FY 2025 and FY 2026 Estimate
Presented July 28, 2025

	<u>FY 2025</u> Actual <u>Unaudited</u>	<u>FY 2026</u> Budget <u>Estimate</u>
1 Revenues		
2 Meal Contracts	\$806,103	\$870,000
3 Summer Camps	33,969	48,000
4 Rebates	3,931	6,000
5 Other Income	<u>4,678</u>	<u>0</u>
6 Total Revenue	<u>848,680</u>	<u>924,000</u>
7		
8 Expenditures		
9 Salaries & Benefits	0	1,000
10 Cost of Sales - Meal Contracts	776,376	780,000
11 Cost of Sales - Summer Camps	40,000	40,000
12 Operating & General	56,567	58,900
13 Utilities	6,881	8,100
14 Equipment & Facilities	<u>35,383</u>	<u>36,000</u>
15		
16 Total Expenditures	<u>915,207</u>	<u>924,000</u>
17		
18 Revenues over Expenditures	(66,527)	0
19 Intrafund transfer from Residence Hall	66,527	0
20 Beginning Unencumbered Cash	<u>0</u>	<u>0</u>
21		
22 Ending Unencumbered Cash	<u>\$0</u>	<u>\$0</u>

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

Butler Community College
Residence Hall Fund - FY 2025 and FY 2026 Estimate
Presented July 28, 2025

	<u>FY 2025</u>	<u>FY 2026</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 Revenues		
2 Residence Hall Contracts	\$1,366,723	\$1,386,645
3 Summer Camps	18,508	25,000
4 Other Income (Application Fees & Commissions)	<u>2,447</u>	<u>9,000</u>
5 Total Revenues	<u>1,387,678</u>	<u>1,420,645</u>
6 Expenditures		
7 Salaries & Benefits	488,485	521,298
8 Operating & General	352,500	347,660
9 Utilities	179,209	190,359
10 Facilities Projects (see below)	153,180	425,000
11 Debt Service	<u>303,850</u>	<u>297,950</u>
12 Total Expenditures	<u>1,477,224</u>	<u>1,782,267</u>
13		
14 Revenue over Expenditures	(89,546)	(361,622)
15 Intrafund transfer to Food Service	(66,527)	0
16 Beginning Unencumbered Cash	<u>699,944</u>	<u>543,871</u>
17		
18 Ending Unencumbered Cash	<u>\$543,871</u>	<u>\$182,249</u>

Project Summary - FY 2026 Estimates	
19	Recurring projects
20	Mattress replacement (65 per year) \$13,000
21	Chair replacement (30 per year) 4,500
22	Lock Replacement 3,000
23	Refrigerator Replacement 2,500
24	Roof,Doors,Carpet,Tile,Paint,Plumbing,Etc <u>84,000</u>
25	Total Recurring projects <u>107,000</u>
26	Planned Projects FY 2026
27	Replace doors and frames in West Dorm rooms per year through FY30 30,000
28	1300-HVAC Pipe Replacement \$25,000 per year through FY26 25,000
29	Bathroom Sinks in 1300 Bldg \$16,000/yr until FY26 16,000
30	Bathroom Sink Bases in 1800 Bldg \$15,000/yr until FY26 15,000
31	Epoxy floors in 300 & 400 Dorm Rooms per year through FY30 <u>140,000</u>
32	Design for upgrading 1300 bldg heating and air until FY26 <u>45,000</u>
33	Sound Proof Panels <u>12,000</u>
34	Replace Restroom Doors & Block Partitions through FY26 <u>35,000</u>
35	
36	
37	Total Planned Projects FY 2026 <u>318,000</u>
38	Total Facilities Projects <u>\$425,000</u>

Butler County Community College
Student Union Fund - FY 2025 and FY 2026 Estimate
Presented July 28, 2025

	<u>FY 2025</u>	<u>FY 2026</u>
	Actual	Budget
	<u>Unaudited</u>	<u>Estimate</u>
1 Revenues		
2 Student Fees	\$255,640	\$280,000
3 Other Income	<u>8,268</u>	<u>7,000</u>
4		
5 Total Revenues	<u>263,908</u>	<u>287,000</u>
6		
7 Expenditures		
8 Salaries & Benefits	141,819	141,607
9 Utilities	6,265	6,935
10 General Operating	2,189	4,400
11 Equipment & Facilities	10,863	11,600
12 Facilities-Remodeling/Renovation	3,600	3,000
13 Snack Bar Operations	<u>106,685</u>	<u>135,000</u>
14		
15 Total Expenditures	<u>271,421</u>	<u>302,542</u>
16		
17 Revenues over (under) Expenditures	(7,514)	(15,542)
18 Intrafund transfer - from Bookstore	7,514	15,542
19 Beginning Unencumbered Cash	<u>0</u>	<u>0</u>
20		
21 Ending Unencumbered Cash	<u>\$0</u>	<u>\$0</u>

Butler Community College
Adult Basic Education Fund - FY 2025 and FY 2026 Estimate
Presented July 28, 2025

	FY 2025 Actual <u>Unaudited</u>	FY 2026 Budget <u>Estimate</u>
1 Revenues		
2 Federal Grant	\$253,260	\$216,755
3 State Grant	83,310	77,856
4 Other Revenue	0	0
5 Transfer from Operating Funds	<u>160,000</u>	<u>160,000</u>
6 Total Revenues *	<u>496,570</u>	<u>454,611</u>
*Currently Federal Funding for this program has been frozen and the State Grant funding and transfer are questionable		
7 Expenditures		
8 Personnel	437,373	388,873
9 Operating and General Expense	<u>59,197</u>	<u>65,738</u>
10 Total Expenditures	<u>496,570</u>	<u>454,611</u>
11 Revenues over expenditures	0	(0)
12 Beginning unencumbered cash	<u>0</u>	<u>0</u>
13 Ending unencumbered cash (S-3)	<u>\$0</u>	<u>(\$0)</u>

Butler Community College
Adult Supplementary Education Fund - FY 2025 and FY 2026 Estimate
(Career and Workforce Education)
Presented July 28, 2025

	FY 2025 Actual <u>Unaudited</u>	FY 2026 Budget <u>Estimate</u>
1 Revenues		
2 CWE Income	\$230,792	\$250,000
3 Total Revenues	<u>230,792</u>	<u>250,000</u>
4 Expenditures		
5 Personnel	54,927	137,872
6 Operating and General Expense	78,493	109,350
7 Equipment	<u>557</u>	<u>3,500</u>
8 Total Expenditures	<u>133,977</u>	<u>250,722</u>
9		
10 Revenues over expenditures	96,815	(722)
11 Beginning unencumbered cash	<u>141,938</u>	<u>238,752</u>
12 Ending unencumbered cash	<u>\$238,752</u>	<u>\$238,030</u>

Butler Community College
 Restricted Funds
 For the Year Ended June 30, 2025
 Presented July 28, 2025

	7/1/2024			6/30/2025
	<u>Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1 Federal Work Study	\$0	\$137,644	\$137,644	\$0
2 Federal SEOG FY24	0	117	117	0
3 Federal SEOG FY25	0	278,757	278,757	0
4 Federal PELL FY24	0	62,000	62,000	0
5 Federal PELL FY25	0	12,652,670	12,652,670	0
6 William D Ford Direct Loans FY24	0	53,185	53,185	0
7 William D Ford Direct Loans FY25	0	8,163,743	8,163,743	0
8 Carl Perkins Program Improvement	0	2,900	0	2,900
9 Carl Perkins Program Improvement	0	270,456	269,038	1,418
10 Carl Perkins Corrections Grant FY24	14	0	14	0
11 Carl Perkinsin Corrections Grant FY25	0	9,353	9,670	(317)
12 Carl Perkins Performance Incentive	0	5,500	2,262	3,238
13 Carl Perkins Special Projects FY24	739	0	739	0
14 Butler/WSU Education Grant	10,850	0	8,616	2,234
15 South Central Kansas Library System	8,455	4,054	3,027	9,482
16 Nursing Initiative Grant	0	91,773	91,773	0
17 CBH Nursing Retention Grant	0	153,550	138,340	15,210
18 KS Department of Corrections FY23	1,301	0	0	1,301
19 KS Department of Corrections FY24	0	2,783	0	2,783
20 KS Department of Corrections FY25	0	312,538	351,097	(38,559)
21 State Technology Equip Funds	0	24,794	24,794	0
22 KBOR Lumina Grant	1,000	0	1,000	0
23 KS Promise Scholarship	(3,494)	690,155	747,462	(60,800)
24 ARISE Grant	0	6,292	6,292	0
25 ARISE Grant REI	<u>(625)</u>	<u>10,062</u>	<u>9,437</u>	<u>0</u>
26				
27 Totals (S-3)	<u>\$18,240</u>	<u>\$22,932,326</u>	<u>\$23,011,677</u>	<u>(\$61,110)</u>

Self Funded Health Insurance
Presented July 28, 2025

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

1	Net contributions less self-funded claims plus Butler Investment: October 1, 2024	\$1,440,166
2		
3	Sources: Net contributions (Note 1)	3,608,148
4		
5	Uses: Self funded-claims paid	<u>3,209,001</u>
6		
7	Net contributions less self-funded claims paid for the plan year	399,146
8		
9	Butler Investment	<u>0</u>
10		
11	Ending Unencumbered Cash Balance June 30, 2025	<u>1,839,312</u>
12		
13	Contributions not yet Transferred	
14		
15	Net contributions less self-funded claims plus Butler Investment: June 30, 2025	<u>\$1,839,312</u>

Note 1

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

Butler Community College
Agency Accounts
Revenues, Expenditures, and Balances - FY 2025
Presented July 28, 2025

		7/1/2024			6/30/25
		<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
1	370 Friends of the Arts	\$2,000	\$0	\$0	\$2,000
2	376 Great Plains Acceleration Confr	8,374	0	0	8,374
3	381 Grizzlybacker Organization	135,375	323,771	299,581	159,565
4	595 Diversity Kansas	212	34,725	34,910	26
5	596 The Cave	200	0	0	200
6	797 Black Student Association (BSA)	1,156	250	0	1,406
7	815 Butler Notables	646	0	0	646
8	823 Campus for Crusades (CRU)	0	250	0	250
9	826 So Psyched	196	250	0	446
10	834 Flint Hills Classic - Livestock Jud	30,380	9,880	0	40,260
11	837 Butler Student Food Pantry	4,019	100	3,621	498
12	842 DECA	4,083	0	0	4,083
13	849 Future Business Leaders of America	1,879	700	1,881	698
14	855 Student Nurse Association	2,573	6,060	7,971	662
15	857 Music Club Instrumental	6,069	4,830	2,843	8,056
16	858 Music Club Vocal	25,620	8,433	15,714	18,339
17	866 English Dept Royalties	6,891	0	0	6,891
18	867 Student Government Association	12,165	33,151	28,134	17,182
19	868 Delta Psi Omega	4,819	2,945	3,886	3,879
20	869 A Cappella Choir	350	0	0	350
21	871 Op Staff Activities Fund	4,689	2,398	4,169	2,918
22	873 International Student Association	1,875	600	602	1,873
23	874 Art Club	767	150	345	571
24	878 Football Fundraiser	0	41,658	41,658	0
25	882 Life Enrichment Program	3,930	0	3,063	866
26	889 BEACIN Fund	3,175	1,985	2,800	2,360
27	894 Cross County/Track Fundraising	0	7,230	7,230	0
28	895 BCC Assoc for Early Childhood Ed	330	0	0	330
29	897 America Reads	6	0	6	0
30	898 AKCCOP Workshop	201	0	0	201
31	905 Phi Theta Kappa	60,216	4,747	7,886	57,077
32	907 Culinary Student Ambassadors	826	1,894	761	1,959
33	908 CTE Workshops	13,974	0	0	13,974
34	914 Contemporary Music & Recording Club	250	0	0	250
35	915 National Assoc of Music Educators	723	600	700	623
36	925 Spirit Squad	14,050	250	4,253	10,047
37	926 Employment Career/Fair	2,187	0	5	2,182
38	934 HALO-Hispanic Am Leadership Orgn	797	0	76	721
39	935 KCSAA - KS Student Affair Admins	371	0	0	371
40	943 Butler-Care Team-Cancer Asst Fund	1	0	1	0
41	945 Accessibility Training	2,601	0	0	2,601
42	951 Butler Chess Club	0	250	0	250
43	952 Butler Electronics Club	0	250	97	153
44	953 Spanish Club	0	100	0	100
45	961 Men's Basketball Fundraiser	2,293	0	0	2,293
46	962 Library Coffee Shop	0	10,812	10,736	76
47	963 Butler Grizzly Ambassadors	1,190	0	0	1,190
48	964 Smorgaschords	1,240	0	0	1,240
49	967 Baseball Agency	252	11,135	11,924	(537)
50	970 BUCO Pickleball Club	300	250	0	550
51	973 Allied with Pride	250	0	0	250
52	976 Philosophy Club	942	0	0	942
53	977 Butler Gaming Association	693	250	612	331
54	978 Ctrl-Alt-Elite	250	0	0	250
55	979 Society of Women Engineers	394	0	0	394
56	982 Kids Football Camp	0	857	827	30
57	984 Radio/TV Club	746	84	0	830
58	987 Women's Basketball Fundraiser	1,634	0	0	1,634
59	991 Women's Soccer Fundraiser	32,889	14,482	1,819	45,552
60	992 Women's Softball Fundraiser	15,227	280	0	15,507
61	994 National Technical Honor Society	290	0	0	290
62	995 Volleyball Fundraiser	<u>27,874</u>	<u>1,698</u>	<u>18,667</u>	<u>10,904</u>
63					
64	Totals (S-3)	<u>\$444,436</u>	<u>\$527,306</u>	<u>\$516,780</u>	<u>\$454,963</u>

Butler Community College
General Fund Activity Fee Supported Scholarship Summary
For the Year Ended June 30, 2025
Presented July 28, 2025

	<u>FY 2024/25</u>	<u>FY 2025/26</u>	Increase
	Unaudited	Estimate	(Decrease)
Academic Scholarships	366,668	381,956	15,288
Activity Scholarships	823,265	738,462	(84,803)
Other Scholarships	<u>672,977</u>	<u>652,471</u>	<u>(20,506)</u>
 Subtotal	 \$ 1,862,910	 \$ 1,772,889	 \$ (90,021)
 Athletic Scholarships	 <u>\$ 1,732,338</u>	 <u>\$ 1,655,556</u>	 <u>\$ (76,782)</u>
 Total	 <u>\$ 3,595,248</u>	 <u>\$ 3,428,445</u>	 <u>\$ (166,803)</u>

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

Beginning Balance 7/1/2024	\$ 215,217
Activity Fee Revenue for Scholarships FY2025	\$ 3,493,872
Scholarship Expense for FY2025	<u>\$ 3,595,248</u>
Ending Balance 6/30/2025	<u>\$ 113,841</u>

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

Beginning Balance 7/1/2025	\$ 113,841
Activity Fee Revenue for Scholarships FY2026	\$ 3,532,861
Scholarship Expense for FY2026	<u>\$ 3,428,445</u>
Ending Balance 6/30/2026	<u>\$ 218,257</u>

Butler Community College
Activity, Academic and Other Scholarships
For the Year Ended June 30, 2025
Presented July 28, 2025

	<u>FY 2024/25</u>	<u>FY 2025/26</u>	Increase
<u>Academic</u>	Unaudited	Estimate	(Decrease)
1 Academic Excellence Scholarship	28,222	28,019	(203)
2 Access Scholarship	9,125	8,603	(522)
3 Deans Scholarship	59,000	68,445	9,445
4 Presidential Scholarship	186,750	200,728	13,978
5 Technical Scholarship	31,500	30,713	(787)
6 Val/Sal Scholarship	52,071	45,449	(6,622)
7	Total \$ 366,668	\$ 381,957	15,289
8 <u>Activity</u>			
9 Lantern Scholarship	20,343	10,936	(9,407)
10 Grizzly Magazine Scholarship	6,414	2,383	(4,031)
11 Livestock Judging Scholarship	112,724	91,787	(20,937)
12 Instrumental Music Scholarship	152,301	146,188	(6,113)
13 Vocal Music Scholarship	303,909	266,217	(37,692)
14 Radio/TV Production Scholarship	17,329	17,655	326
15 Sports Media	6,867	6,848	(19)
16 Theater Scholarship	102,409	97,799	(4,610)
17 Tec-E Scholarship	6,838	5,423	(1,415)
18 Video Scholarship	49,505	54,762	5,257
19 Visual Arts Scholarship	44,626	38,463	(6,163)
20	Total \$ 823,265	\$ 738,461	\$ (84,804)
21 <u>Other</u>			
22 Admissions MVP/Ambassador	6,695	9,038	2,343
23 Butler 2000	45,097	41,681	(3,416)
24 Latino Scholarship	2,250	1,755	(495)
25 Dependents Scholarship (McConnell)	61,908	60,377	(1,531)
26 Recognition Scholarship	32,315	37,891	5,576
27 Tutor Ambassador	17,070	18,309	1,239
28 OER Book Scholarships	295,768	292,472	(3,296)
29 Summer +	211,874	190,948	(20,926)
30	Total \$ 672,977	\$ 652,471	\$ (20,506)
31			
32 Totals	<u>\$ 1,862,910</u>	<u>\$ 1,772,889</u>	<u>\$ (90,021)</u>

Butler Community College
Activity Fee Supported Athletic Scholarships
For the Year Ended June 30, 2025
Presented July 28, 2025

	<u>FY 2024/25</u>	<u>FY 2025/26</u>	Increase
	Unaudited	Estimate	(Decrease)
1 Athletic Management Scholarship	10,228	8,024	(2,204)
2 Athletic Scholarship Books	42,301	52,932	10,631
3 Athletic Trainer Scholarship	16,395	17,706	1,311
4 Baseball Scholarship	137,367	98,618	(38,749)
5 Butler Grizzly Scholarship	81,727	62,330	(19,397)
6 Football Scholarship	530,848	565,638	34,790
7 In State Portion of Out of State Scholarships	237,254	245,494	8,240
8 Men's Basketball Scholarship	112,745	91,608	(21,137)
9 Men's Cross Country	45,905	44,462	(1,443)
10 Men's Track Scholarship	30,526	20,207	(10,319)
11 Shooting Sports Scholarship	3,000	3,800	800
12 Softball Scholarship	106,884	76,836	(30,048)
13 Spirit Squad Scholarship	35,773	44,883	9,110
14 Volleyball Scholarship	68,351	67,669	(682)
15 Women's Basketball Scholarship	126,423	117,733	(8,690)
16 Women's Cross Country	29,698	28,517	(1,181)
17 Women's Soccer Scholarship	111,311	102,837	(8,474)
18 Women's Track Scholarship	5,602	6,262	660
19			
20 Totals	<u>\$ 1,732,338</u>	<u>\$ 1,655,556</u>	<u>\$ (76,782)</u>

Butler County Community College
 Reconciliation of Legal Budget Expenditures and Operating Budget Expenditures
 Presented to the Board of Trustees, July 28,2025

<u>Funds:</u>	Unaudited Expenditures <u>FY 2025</u>	<u>Difference</u>	Operating Budget <u>FY 2025</u>	<u>Difference</u>	Operating Budget <u>FY 2026</u>	<u>Difference</u>	Legal Budget <u>FY 2026</u>
General Fund:							
Operating	41,303,504	1,179,705	42,483,209	620,741	43,103,950	5,192,572	48,296,522
Transfer to PTE fund	4,400,000	(4,400,000)		0	0	4,000,000	4,000,000
Designated Accounts	447,214	(447,214)	0	0	0	1,000,000	1,000,000
Capital Projects	578,840	(578,840)	0	0	0	0	0
Strategic Inovation	185,915	(185,915)	0	0	0	750,000	750,000
Technology Fund	876,935	(876,935)	0	0	0	1,500,000	1,500,000
Program Devel	5,940	(5,940)	0	0	0	250,000	250,000
State Apprenticeships	1,375,757	(1,375,757)	0	0	0	1,309,893	1,309,893
State Stdnt Success	1,683,619	(1,683,619)	0	0	0	961,810	961,810
Facilities Fund	307,319	(307,319)	0	0	0	1,000,000	1,000,000
State Capital Outlay	1,669,291	(1,669,291)	0	0	0	623,047	623,047
State Cyber Security	250,000	(250,000)	0	0	0	0	0
Fleet leasing	185,864	(185,864)	0	0	0	350,000	350,000
Ins deductible reserve	0	0	0	0	0	450,000	450,000
Deferred Maintenance	<u>1,000,000</u>	<u>(1,000,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,632,476</u>	<u>1,632,476</u>
Total General	<u>54,270,198</u>	<u>(11,786,990)</u>	<u>42,483,209</u>	<u>620,741</u>	<u>43,103,950</u>	<u>19,019,798</u>	<u>62,123,748</u>
PTE Operating	15,188,578	1,281,611	16,470,189	240,653	16,710,842	1,678,737	18,389,580
PTE Designated	<u>526,485</u>	<u>(526,485)</u>	0	0	0	1,000,000	1,000,000
Total PTE	<u>15,715,063</u>	<u>755,126</u>	<u>16,470,189</u>	<u>240,653</u>	<u>16,710,842</u>	<u>2,678,737</u>	<u>19,389,580</u>
Adult Basic Ed	496,570	(496,570)	0	0	0	595,000	595,000
Adult Supp	133,977	(133,977)	0	0	0	695,000	695,000
Campus Life Funds	5,311,522	(5,311,522)	0	0	0	6,999,995	6,999,995
Capital Outlay	0	0	0	0	0	500,000	500,000
Motorcycle Training	<u>5,200</u>	<u>(5,200)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>30,000</u>
Total Other	<u>5,947,269</u>	<u>(5,947,269)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,819,995</u>	<u>8,819,995</u>
Grand Total	<u>75,932,530</u>	<u>(16,979,133)</u>	<u>58,953,398</u>	<u>861,394</u>	<u>59,814,792</u>	<u>30,518,530</u>	<u>90,333,322</u>

Reconciliation of Unaudited Expenditures to YE 2024 Budget Summary of Operating Funds

General Fund Operating	\$41,303,504	1,179,705	\$42,483,209	620,741	43,103,950
PTE Operating	15,188,578	1,281,611	<u>16,470,189</u>	240,653	<u>16,710,842</u>
Totals	<u>56,492,082</u>	2,461,316	<u>58,953,398</u>	861,394	<u>59,814,792</u>

Reconciliation for intra-fund transfers

Grand total FY2025 expenditures (shown above)	75,932,530
Total all funds FY2025 expenditures on legal budget	<u>73,028,417</u>
Difference: intra-fund transfer	<u>2,904,113</u>

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

Description of Debt	Year Purchased	Final Payment Year	Interest Rate	FY 2026 Debt Service Payments	Outstanding Balance June 30, 2025
Cummins Hall/Energy Cons COPs	2021	2028	2.0%	791,050	2,180,000
Fire Science Training Facility	2013	2033	2.8%	120,763	815,019
5000 Building Remodel	2019	2039	2.9%	<u>555,106</u>	<u>6,270,000</u>
Total Annual Debt Service				<u>\$1,466,919</u>	<u>\$9,265,019</u>

Anticipated Unrestricted Fund Revenues for FY 2026 \$56,942,803
 Debt Service as a Percentage of Revenue 2.6%

A benchmark provided by KMPG Peat Marwick indicates that a college may have taken on excessive debt that may restrict its flexibility if the ratio of debt service expenditures to current funds unrestricted revenue exceeds 5%.

