

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 WilliamsVP 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**CHAIR BOARD OF TRUSTEES**

**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.

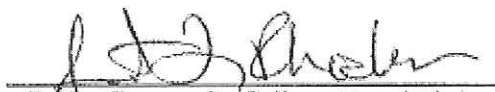
	2023-2024		2024-2025		Proposed Budget 2025-2026		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2025 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	50,743,701	12.269	51,366,085	13.239	62,123,748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


Butler Community College, Board Chair

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Butler County Times-Gazette - KS
121 E 6th Ave, El Dorado, KS 67042
(316) 402-1415

State of Florida, County of Orange, ss:

I, Ankit Sachdeva, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Butler County Times-Gazette - KS, a weekly newspaper, a publication that is a "legal newspaper" as that phrase is defined for the city of El Dorado, for the County of Butler, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:

- Aug 16, 2025

Notice ID: ehlo26KLPmEshgWR8EgI

Notice Name: Butler CC Notice of Public Hearing

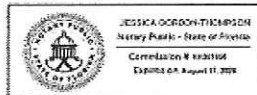
Publication Fee: \$156.98

Ankit Sachdeva

Agent

VERIFICATION

State of Florida
County of Orange



Signed or attested before me on this: 08/18/2025

J. T. Ra

Notary Public

Notarized remotely online using communication technology via Proof.

Printed in the Butler County News-Gazette
Aug 16, 2025

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	xxxxxxx	xxx
Adult Education	484,993		496,570		595,000	0	0.000
Adult Supp Education	348,604	xxx	133,977	xxx	695,000	xxxxxxx	xxx
Motorcycle Driver	5,440	xxx	5,200	xxx	30,000	xxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxx	xxx
Auxiliary Enterprise	4,557,510	xxx	3,311,522	xxx	6,999,995	xxxxxxx	xxx
Plant Funds							
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	xxxxxxx	xxx
Total All Funds	71,693,007	12.269	73,028,417	13.239	90,333,323	xxxxxxx	13.239
Revenue Neutral Rate**							12.569
Total Tax Levied	12,748,659		14,406,813		xxxxxxx	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		

[Signature]
Butler Community College, Board Chair

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

1761855

STATEMENT OF INDEBTEDNESS

[illegible]

Adopted Budget

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	xxxxxxxxxx	xxxxxxxxxx	
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	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	84,778	91,861	
Cancellation of Prior Year Encumbrances	43	12,849	12,827	xxxxxxxxxx
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	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	154,110	160,000	265,000
Cancellation of Prior Year Encumbrances	43		0.01	xxxxxxxxxx
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	xxxxxxxxx
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	xxxxxxxxxx

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			XXXXXXXXXX
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

STATE OF KANSAS
Worksheet CC-H
2025-2026

Current Funds Unrestricted Auxiliary Enterprise Funds		Line	2023-2024	2024-2025	2025-2026 Proposed Budget					2025-2026
			Audited Actual	Unaudited Actual	Bookstore Fund	Cafeteria Fund	Res Halls Fund	St Union Fund	Fund	Proposed Budget
Unencumbered Cash		3	4,598,465	4,738,127	3,750,772		543,872			4,694,644
Revenues		9	238,663	255,640					300,000	300,000
Student Sources		15								0
Federal Sources		50								0
Gifts and Grants										
Sales		53	4,286,210	4,870,432	3,000,000	1,100,000	1,700,000			5,800,000
Other Income		52	103,383	128,450	30,000	110,000	25,000	35,000		200,000
Cancel of Prior Year Encumbrances		51	68,916	13,518	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Revenues		54	4,697,172	5,268,039	3,030,000	1,210,000	1,725,000	335,000	0	6,300,000
Expenditures										
Salaries & Benefits		69	910,048	1,007,967	598,000		644,800	187,201		1,430,001
General Operating Expenses		70	610,658	714,537	115,000	71,793	663,179	158,388		1,008,360
Supplies		71	70,079	88,582	6,800	11,958	38,679	7,935		65,371
Cost of Goods Sold		72	2,520,113	2,919,960	2,777,696	1,077,616				3,855,312
Equipment		73	127,340	202,587	13,758	44,000	202,198	4,752		264,708
Other		74			4,469	773				5,242
		75								0
		76								0
		77								0
Total Expenditures		78	4,238,237	4,933,632	3,515,723	1,206,141	1,548,855	358,276	0	6,628,995
Transfers										
Mandatory Transfers		80	294,600	303,850			304,000			304,000
Non-Mandatory Transfers		81	24,672	74,040			67,000			67,000
Total Transfers		89	319,272	377,890	0	0	371,000	0	0	371,000
Total Expenditures & Transfers (78 + 89)		90	4,557,510	5,311,522	3,515,723	1,206,141	1,919,855	358,276	0	6,999,995
Unencumbered Cash Balance June 30 (3 + 54 - 90)		92	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	xxxxxxxx
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			xxxxxxxx
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 Capital Outlay	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 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	xxxxxxxx
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
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			\$0

FORM 112

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

Community College Butler Community College
County Butler County

	Postsecondary		
	General Fund	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%	\$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.

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

	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	\$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.		0.0%	0.0%	0.0%	0.0%	
9.		0.0%	0.0%	0.0%	0.0%	
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.