Budget Form CC-K 2025-2026 STATE OF KANSAS

**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 | 13.239 |
| Postsecondary Technical Education | | 6-7 | 19,389,580 | xxxxxxxxx | |
| Adult Education | 71-617 | 8-9 | 595,000 | 0 | |
| Adult Supplementary Education | 74-32,261 | 10-11 | 695,000 | xxxxxxxxx | |
| Motorcycle Driver Safety | 71-1508 | 12-13 | 30,000 | xxxxxxxxx | |
| Truck Driver Training Course | 71-1509 | | 0 | xxxxxxxxx | |
| Auxiliary Enterprise | | 14 | 6,999,995 | xxxxxxxxx | |
| 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 | xxxxxxx | |
| Total Plant Funds | | | 500,000 | 0 | |
| Total – All Funds | | xxxxxxx | 90,333,323 | 15,025,582 | 13.239 |
| Hearing Notice | | 17 | | Final Assessed Valuation | |
| | | | | 1,156,518,226 - 21,569,843 = 1,134,948,383 | |

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

Assisted by:
Kent Williams
VP Finance

Attest: 11-24, 2025

County Clerk

SEAL

Signature and Title of Elected Official
CHAIR BOARD OF TRUSTEES

RECEIVED
SEP 11 2025
BUTLER COUNTY CLERK

STATE OF KANSAS
Budget Form CC-A
2025-2026

## STATEMENT OF INDEBTEDNESS

| Purpose of Debt | Date of Issue | Interest Rate % | Amount of Bonds Issued | Amount Outstanding 6/30/2025 | Date Due | | Amount Due 7/1/25 - 6/30/26 | | Amount Due 7/1/26 - 12/31/26 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| | | | | | | | | | | |
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STATE OF KANSAS
Budget Form CC-A1
2025-2026

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

| Item/Service Purchased | Date of Contract | Term of Contract | Interest Rate* % | Total Outright Purchase Price | Other Charges In Contract | Total Amount Financed (Beg. Princ) | Principal Balance Due 6/30/2025 | Payments Due 7/1/25 - 6/30/26 | Payments Due 7/1/26 - 12/31/26 |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| Fire Science Building | 12/1/2012 | 20 years | 2.8539 | 1,841,739 | 0 | 1,841,739 | 815,019 | 120,763 | 60,381 |
| | | | | | | | | | |
| Refinance Cummins/Contract Energy | 8/3/2021 | 7 years | 2.0000 | 4,345,000 | 0 | 4,345,000 | 2,180,000 | 791,050 | 479,250 |
| | | | | | | | | | |
| Andover 5000 Building | 4/23/2019 | 20 years | 2.9000 | 8,260,000 | 0 | 8,260,000 | 6,270,000 | 555,106 | 89,578 |
| | | | | | | | | | |
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| | | | | | | | 9,265,019 | | |

*Use arbitrage yield on the bonds.

*Note: If leasing/renting with no intent to purchase, do not report contract.

| 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.

STATE OF KANSAS
Budget Form CC-B

Adopted Budget 2025-2026

| CURRENT FUNDS UNRESTRICTED<br>**General Fund** | Line | 2023-2024<br>Audited<br>Actual | 2024-2025<br>Unaudited<br>Actual | 2025-2026<br>Proposed<br>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 | xxxxxxxx |
| 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 recommeded amount for the six-month allocation on lines 97 and 100. The actual amount or percentage used is discretionary for each community college.

| Current Funds Unrestricted<br>**Postsecondary Technical Education** | Line | 2023-2024<br>Audited<br>Actual | 2024-2025<br>Unaudited<br>Actual | 2025-2026<br>Proposed<br>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**<br>(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<br>**Postsecondary Technical Education** | Line | 2023-2024<br>Audited<br>Actual | 2024-2025<br>Unaudited<br>Actual | 2025-2026<br>Proposed<br>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 | xxxxxxxx |

Adopted Budget 2025-2026

| Current Funds Unrestricted<br>**Adult Education** | Line | 2023-2024<br>Audited<br>Actual | 2024-2025<br>Unaudited<br>Actual | 2025-2026<br>Proposed<br>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 | 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 | 154,110 | 160,000 | 265,000 |
| Cancellation of Prior Year Encumbrances | 43 | | 0.01 | xxxxxxxxx |
| **Total Other Income** | 49 | 154,110 | 160,000 | 265,000 |
| **Total Revenues**<br>(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.

STATE OF KANSAS
Budget Form CC-D

Adopted Budget 2025-2026

| Current Funds Unrestricted<br>**Adult Education** | Line | 2023-2024<br>Audited<br>Actual | 2024-2025<br>Unaudited<br>Actual | 2025-2026<br>Proposed<br>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 | xxxxxxxxx |
| 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<br>**Adult Supplementary Education Fund** | Line | 2023-2024<br>Audited<br>Actual | 2024-2025<br>Unaudited<br>Actual | 2025-2026<br>Proposed<br>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**<br>(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<br>**Adult Supplementary Education Fund** | Line | 2023-2024<br>Audited<br>Actual | 2024-2025<br>Unaudited<br>Actual | 2025-2026<br>Proposed<br>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 | xxxxxxxxx |

Adopted Budget

| Current Funds Unrestricted<br>**Motorcycle Driver Safety Fund** | Line | 2023-2024<br>Audited<br>Actual | 2024-2025<br>Unaudited<br>Actual | 2025-2026<br>Proposed<br>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**<br>(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<br>**Motorcycle Driver Safety Fund** | Line | 2023-2024<br>Audited<br>Actual | 2024-2025<br>Unaudited<br>Actual | 2025-2026<br>Proposed<br>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 | xxxxxxxxx |

STATE OF KANSAS
Worksheet CC-H
2025-2026

| Current Funds Unrestricted<br>**Auxiliary Enterprise Funds** | Line | 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 | |
| Unencumbered Cash Balance July 1 | 3 | 4,598,465 | 4,738,127 | 3,750,772 | | 543,872 | | | 4,694,644 |
| Revenues | | | | | | | | | |
| Student Sources | 9 | 238,663 | 255,640 | | | | 300,000 | | 300,000 |
| Federal Sources | 15 | | | | | | | | 0 |
| Gifts and Grants | 50 | | | | | | | | 0 |
| 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 | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| **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 - 9( | 92 | 4,738,127 | 4,694,644 | 3,265,049 | 3,859 | 349,017 | -23,276 | 0 | 3,994,650 |

Adopted Budget

| Plant Funds<br>**Capital Outlay** | Line | 2023-2024<br>Audited<br>Actual | 2024-2025<br>Unaudited<br>Actual | 2025-2026<br>Proposed<br>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 |

STATE OF KANSAS
Budget Form CC-I
2025-2026

Adopted Budget

| Plant Funds<br>**Capital Outlay** | Line | 2023-2024<br>Audited<br>Actual | 2024-2025<br>Unaudited<br>Actual | 2025-2026<br>Proposed<br>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

Form 108
(Revised 5/2025)



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 |

Community College Butler Community College
County 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.*

Community College: Butler Community College
County: 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 | $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<br>$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

*10. Estimated Recreational Vehicle Property Tax 7/1/25 to 6/30/26: $32,021

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/25 to 6/30/26: $21,021

Actual Deliquency for 2023 Taxes *: 0.0%

Estimated Delinquency Rate used in this budget: 0.0%

*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/25 to 6/30/26: $10,000

* These amounts are available from the County Treasurer.

Form 263
(Revised 5/2025)

Community College: Butler Community College
County: Butler County

**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.

Budget Form CC-J

STATE OF KANSAS

**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 |
| | | | | | | *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

BCC

Published in the Butler County Times-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 | 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 |
| | | | | | *Revenue Neutral Rate*** | | *12.569* |
| 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*

Butler Community College, Board Chair

3763800

**Butler Community College Resolution 25-08**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF BUTLER COMMUNITY COLLEGE, BUTLER COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS,** The Revenue Neutral Rate for Butler Community College for the 2025-2026 budget was calculated as 12.569 mills by the Butler County Clerk; and

**WHEREAS,** the 2025-2026 budget proposed by the Board of Trustees of Butler Community College will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS,** the Board of Trustees of Butler Community College held a hearing on September 9, 2025 allowing all interested taxpayers an opportunity to give oral testimony; and

**WHEREAS,** the Board of Trustees of Butler Community College, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF BUTLER COMMUNITY COLLEGE:**

Butler Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 12.569 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Board of Trustees.

**ADOPTED** by the Board of Trustees Butler Community College, Butler County, Kansas this 9th day of September 2025.

Chair of the Board of Trustees

Secretary/Treasurer of the Board of Trustees

## Roll Call Vote

A Roll Call Vote of the Butler Community College Trustees
To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 9, 2025
Resolution No. 25-08

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Mary Martha Good | X | | |
| Kim Braungardt | | X | |
| Linda Jolly | | | X |
| Forrest Rhodes | X | | |
| Dr Aaron Huslig | X | | |
| Dave Sherrer | X | | |
| Shelby Smith | | X | |
| **TOTAL** | 4 | 2 | 1 |

Certified:

Jennifer Hartman-Vice
Jennifer Hartman-Vice
Executive Assistant to the Board of Trustees

Kent Williams
Kent
Williams
Vice President Finance