Barton Community College
July 28, 2026
Board Meeting
Operational Budget

The FY27 Operational Budget has been provided for the Board's consideration. The proposed operational budget increases revenue by $2,012,294 and increases expenditures by $ 902,542 - $1,408,031 over last year's operational budget.

We ended FY26 with an increase of $1,160,653 in our cash reserves. This amount was elevated due to a pending payment of approximately $850,000 for the prior year's projects. Once this payment is made, the increase in cash will be approximately $310,653. This increase was the result of various changes that occurred throughout the year:

- <u>Payment is still pending for prior year project (approximately $850,000)</u>.
- Increase in enrollment resulting in an 8.42% increase in credit hour production for FY26.
- Increase in SB155 reimbursement due to increased enrollment.
- Decrease of 15 positions going into FY26 which was partially offset by increased faculty to accommodate the increased enrollment.

A summary of the significant changes in the FY27 Budget are below for the Board's consideration:

- Increases revenue by $2,012,294 and increases expenditures by $902,542 (C) - $1,408,031 (A) over last year's operational budget.

- Includes Tuition and Fee increases approved by the Board in March.

- Provides three options for wage changes for the Board's review (3%, 4.5%, 6%). Wage changes were not provided for FY26, and Barton's wage scale is currently 9% below market value.

- Includes increases in costs for health insurance, Social Security taxes, and other benefits.

- Includes a planned deficit of $165,698 (C) to $671,187 (A) at the end of FY27 depending on the Boards decision on wage changes. Of course, this will depend on enrollment growth and responsible spending throughout the year.

- **The proposed operational budget remains <u>REVENUE NEUTRAL</u> for tax revenue with no additional tax dollars requested.**

Updated - 06-12-26	General & PostSecondary Fund		Budget Summary A
Revenue	**FY-27 Budget**	**Difference from FY-26 Budget**	
Tuition	$15,200,000	$1,378,000	Calculated at a 5% growth rate + increase in Tuition & SB155 Tuition
Taxes -Ad valorem, Past Due, Motor Vehicle, Neighborhood Revit	$10,830,779	($35,185)	SB13, RNR caps tax revenue to previous year without a vote to increase taxes and have an RNR hearing. The current mill levy is set at 27.206 (Revenue neutral from FY26). The County provided the new RNR rate of 27.166, however the estimated valuation exceeded the certified valuation resulting in an increase in mill levy to generate the same dollars. This budget developed maintaining the current tax request (revenue neutral).
State Aid - Tiered, Non Tiered	$10,741,671	$1,151,496	Three year rolling average, recentering (for all CC's) resulted in less funding for both tiered and non-tiered within the funding formula.
Additional State funding (Special Projects)	$1,853,290	($478,817)	Capital Outlay/B&I & Apprenticeships/Student Support/Deferred Maint.
Misc. Revenue	$958,000	($3,200)	Interest, rentals, refunds, insurance reimbursements, grant reimbursements, etc.
Total Revenue	**$39,583,740**	**$2,012,294**	
Expenses - Salaries & Benefits & Operations			
Salaries	$22,101,043	$922,105	Changes in positions (positions added/filled over the last year, includes RIF positions from FY26) includes 6% wage change for regular employees.
All Benefits (SS, Insurance, Unemployment, KPERS)	$5,291,000	$535,000	Social Security Tax increases, Increase in Health Insurance Specific Insurance
Operational Accounts	$12,862,884	($49,074)	Utility/Insurance/Fuel/Operational adjustments (KBOR Special Projects)
Expenses	**$40,254,927**	**$1,408,031**	
Revenue versus Expenditures	($671,187)		

Updated - 06-12-26	General & PostSecondary Fund		Budget Summary B
Revenue	**FY-27 Budget**	**Difference from FY-26 Budget**	
Tuition	$15,200,000	$1,378,000	Calculated at a 5% growth rate + increase in Tuition & SB155 Tuition
Taxes -Ad valorem, Past Due, Motor Vehicle, Neighborhood Revit	$10,830,779	($35,185)	SB13, RNR caps tax revenue to previous year without a vote to increase taxes and have an RNR hearing. The current mill levy is set at 27.206 (Revenue neutral from FY26). The County provided the new RNR rate of 27.166, however the estimated valuation exceeded the certified valuation resulting in an increase in mill levy to generate the same dollars. This budget developed maintaining the current tax request (revenue neutral).
State Aid - Tiered, Non Tiered	$10,741,671	$1,151,496	Three year rolling average, recentering (for all CC's) resulted in less funding for both tiered and non-tiered within the funding formula.
Additional State funding (Special Projects)	$1,853,290	($478,817)	Capital Outlay/B&I & Apprenticeships/Student Support/Deferred Maint.
Misc. Revenue	$958,000	($3,200)	Interest, rentals, refunds, insurance reimbursements, grant reimbursements, etc.
Total Revenue	**$39,583,740**	**$2,012,294**	
Expenses - Salaries & Benefits & Operations			
Salaries	$21,848,298	$669,360	Changes in positions (positions added/filled over the last year, includes RIF positions from FY26) includes 4.5% wage change for regular employees.
All Benefits (SS, Insurance, Unemployment, KPERS)	$5,291,000	$535,000	Social Security Tax increases, Increase in Health Insurance Specific Insurance
Operational Accounts	$12,862,884	($49,074)	Utility/Insurance/Fuel/Operational adjustments (KBOR Special Projects)
Expenses	**$40,002,182**	**$1,155,286**	
Revenue versus Expenditures	($418,442)		

Updated - 06-12-26	General & PostSecondary Fund		Budget Summary C
Revenue	**FY-27 Budget**	**Difference from FY-26 Budget**	
Tuition	$15,200,000	$1,378,000	Calculated at a 5% growth rate + increase in Tuition & SB155 Tuition
Taxes -Ad valorem, Past Due, Motor Vehicle, Neighborhood Revit	$10,830,779	($35,185)	SB13, RNR caps tax revenue to previous year without a vote to increase taxes and have an RNR hearing. The current mill levy is set at 27.206 (Revenue neutral from FY26). The County provided the new RNR rate of 27.166, however the estimated valuation exceeded the certified valuation resulting in an increase in mill levy to generate the same dollars. This budget developed maintaining the current tax request (revenue neutral).
State Aid - Tiered, Non Tiered	$10,741,671	$1,151,496	Three year rolling average, recentering (for all CC's) resulted in less funding for both tiered and non-tiered within the funding formula.
Additional State funding (Special Projects)	$1,853,290	($478,817)	Capital Outlay/B&I & Apprenticeships/Student Support/Deferred Maint.
Misc. Revenue	$958,000	($3,200)	Interest, rentals, refunds, insurance reimbursements, grant reimbursements, etc.
Total Revenue	**$39,583,740**	**$2,012,294**	
Expenses - Salaries & Benefits & Operations			
Salaries	$21,595,554	$416,616	Changes in positions (positions added/filled over the last year, includes RIF positions from FY26) includes 3% wage change for regular employees.
All Benefits (SS, Insurance, Unemployment, KPERS)	$5,291,000	$535,000	Social Security Tax increases, Increase in Health Insurance Specific Insurance
Operational Accounts	$12,862,884	($49,074)	Utility/Insurance/Fuel/Operational adjustments (KBOR Special Projects)
Expenses	**$39,749,438**	**$902,542**	
Revenue versus Expenditures	($165,698)		

			July 28, 2026 Board Meeting	
			Operational Budget FY-27	
			Option A (6%)	
GENERAL, POSTSECONDARY TECHNICAL, AND EMPLOYEE BENEFITS			**GENERAL, POSTSECONDARY TECHNICAL**	
FUNDS FLOW ACTIVITY			**& EMPLOYEE BENEFITS**	
PERIOD ENDED JUNE 30, 2026		**PERIOD**	**Operational Budget FY27**	
	2025-26	**ENDED**	**2026-27**	**Difference from**
	BUDGET	**06/30/26**	**BUDGET**	**25-26 Budget**
Fund Balance, Beginning	**19,684,675**	**19,684,675**	**20,845,328**	
Tuition	13,522,000	15,367,693	15,200,000	1,678,000
Local Taxes	9,570,964	9,345,834	9,575,779	4,815
State Aid	9,890,175	10,050,876	10,741,671	851,496
Additonal project state funding	2,332,107	2,332,107	1,853,290	-478,817
Other Taxes	1,295,000	1,097,061	1,255,000	-40,000
Other	961,200	2,089,636	958,000	-3,200
Total Revenue	**37,571,446**	**40,283,208**	**39,583,740**	2,012,294
Expenditures:				
Instruction (100)	15,403,016	15,725,511	16,123,619	720,603
Academic Support (200, 400)	3,899,895	4,109,236	4,107,653	207,758
Student Services (300, 500, 800)	4,001,969	4,305,886	4,206,492	204,523
Institutional Support (600, 900)	9,365,604	10,611,274	9,891,407	525,803
Physical Plant Operations (700)	6,226,413	4,370,648	5,925,756	-300,657
Total Expenditures	**38,896,896**	**39,122,555**	**40,254,927**	1,358,031
Fund Balance, Ending	**18,385,268**	**20,845,328**	**20,174,141**	
Change in Fund Balance Ending	-1,299,407	1,160,653	-671,187	

			July 28, 2026 Board Meeting	
			Operational Budget FY-27	
			Option B (4.5%)	
GENERAL, POSTSECONDARY TECHNICAL, AND EMPLOYEE BENEFITS			**GENERAL, POSTSECONDARY TECHNICAL**	
FUNDS FLOW ACTIVITY			**& EMPLOYEE BENEFITS**	
PERIOD ENDED JUNE 30, 2026		**PERIOD**	**Operational Budget FY27**	
	2025-26	**ENDED**	**2026-27**	**Difference from**
	BUDGET	**06/30/26**	**BUDGET**	**25-26 Budget**
Fund Balance, Beginning	**19,684,675**	**19,684,675**	**20,845,328**	
Tuition	13,522,000	15,367,693	15,200,000	1,678,000
Local Taxes	9,570,964	9,345,834	9,575,779	4,815
State Aid	9,890,175	10,050,876	10,741,671	851,496
Additonal project state funding	2,332,107	2,332,107	1,853,290	-478,817
Other Taxes	1,295,000	1,097,061	1,255,000	-40,000
Other	961,200	2,089,636	958,000	-3,200
Total Revenue	**37,571,446**	**40,283,208**	**39,583,740**	2,012,294
Expenditures:				
Instruction (100)	15,403,016	15,725,511	15,996,765	593,749
Academic Support (200, 400)	3,899,895	4,109,236	4,072,171	172,276
Student Services (300, 500, 800)	4,001,969	4,305,886	4,178,464	176,495
Institutional Support (600, 900)	9,365,604	10,611,274	9,842,867	477,263
Physical Plant Operations (700)	6,226,413	4,370,648	5,911,916	-314,497
Total Expenditures	**38,896,896**	**39,122,555**	**40,002,183**	1,105,286
Fund Balance, Ending	**18,385,268**	**20,845,328**	**19,266,232**	
Change in Fund Balance Ending	-1,299,407	1,160,653	-418,443	

July 28, 2026 Board Meeting
Operational Budget FY-27
Option C (3%)

GENERAL, POSTSECONDARY TECHNICAL, AND EMPLOYEE BENEFITS FUNDS FLOW ACTIVITY PERIOD ENDED JUNE 30, 2026	2025-26 BUDGET	PERIOD ENDED 06/30/26	GENERAL, POSTSECONDARY TECHNICAL & EMPLOYEE BENEFITS Operational Budget FY27 2026-27 BUDGET	Difference from 25-26 Budget
Fund Balance, Beginning	**19,684,675**	**19,684,675**	**19,684,675**	
Tuition	13,522,000	15,367,693	15,200,000	1,678,000
Local Taxes	9,570,964	9,345,834	9,575,779	4,815
State Aid	9,890,175	10,050,876	10,741,671	851,496
Additonal project state funding	2,332,107	2,332,107	1,853,290	-478,817
Other Taxes	1,295,000	1,097,061	1,255,000	-40,000
Other	961,200	2,089,636	958,000	-3,200
Total Revenue	**37,571,446**	**40,283,208**	**39,583,740**	2,012,294
Expenditures:				
Instruction (100)	15,403,016	15,725,511	15,869,911	466,896
Academic Support (200, 400)	3,899,895	4,109,236	4,036,689	136,794
Student Services (300, 500, 800)	4,001,969	4,305,886	4,150,436	148,467
Institutional Support (600, 900)	9,365,604	10,611,274	9,794,326	428,722
Physical Plant Operations (700)	6,226,413	4,370,648	5,898,075	-328,337
Total Expenditures	**38,896,896**	**39,122,555**	**39,749,438**	852,542
Fund Balance, Ending	**18,385,268**	**20,845,328**	**19,518,977**	
Change in Fund Balance Ending	-1,299,407	1,160,653	-165,698	

Recommendation – Administration recommends that the Board of Trustees approve option "A" Operational Budget as presented.