

Barton Community College

Board Study Session

May 12, 2026

The FY27 Preliminary Operational Budget has been provided for the Board's review. Three preliminary options have been outlined for consideration.

The following factors have been taken into consideration in building the preliminary budget:

- Increase in enrollment resulting in an 8.3% increase in credit hour production **(to date)** for FY26.
- Increase in SB155 credit hours and reimbursement.
- Increase of Tuition and Fees approved by the Board in March.
- Since wage changes were not provided for FY26, the College's current wage scale is 5% behind market value. This will change again (increase) at the end of May when the new market value report is provided. We anticipate we will be approximately 9% behind market value.
- Includes changes in state funding (both for Tiered and Non-Tiered funding, as well as special funding for B&I, Student Success, and Capital Outlay).
- Changes to Property/Liability/Athletic insurance is not known at this time.
- County valuation estimates will not be available until June 15th.

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

- Three options for wage increases have been provided for the Board's consideration (3%, 4.5%, 6%).
- Does not restore the 15 full time positions that were eliminated FY26.
- Includes increases in costs for health insurance & Social Security taxes.
- Includes reductions in operational budgets.
- **The preliminary operational budget remains REVENUE NEUTRAL for tax revenue.**

Updated - 05-06-26	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	\$10,824,704	(\$41,260)	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. <u>This budget developed maintaining the current tax request (revenue neutral).</u>
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	\$39,577,665	\$2,006,219	
Expenses - Salaries & Benefits & Operations			
Salaries	\$21,981,936	\$802,998	Changes in positions (positions added/filled over the last year, includes RIF positions from FY26) includes 6% wage change for regulary employees.
All Benefits (SS, Insurance, Unemployment, KPERS)	\$5,191,000	\$435,000	Social Security Tax increases, Increase in Health Insurance Specific Insurance
Operational Accounts	\$12,827,064	(\$84,894)	Utility/Insurance/Fuel/Operational adjustments (KBOR Special Projects)
Expenses	\$40,000,000	\$1,153,104	
Revenue versus Expenditures	(\$422,334)		
State Funding (Does not include SB155 as that amount is considered Tuition):	FY27	FY26	Difference
Tiered	\$2,670,890	\$2,266,994	\$403,896
Non-Tiered	\$8,070,781	\$7,323,181	\$747,600
Capital Outlay	\$498,580	\$507,299	(\$8,719)
Deferred Maintenance (New)	\$100,000	\$92,350	\$7,650
Business & Industry /Apprenticeship	\$1,067,997	\$998,958	\$69,039
Student Success	\$186,713	\$733,500	(\$546,787)
	\$12,594,961	\$11,922,282	\$672,679

Updated - 05-06-26	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	\$10,824,704	(\$41,260)	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. <u>This budget developed maintaining the current tax request (revenue neutral).</u>
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	\$39,577,665	\$2,006,219	
Expenses - Salaries & Benefits & Operations			
Salaries	\$21,730,876	\$551,938	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)	\$5,191,000	\$435,000	Social Security Tax increases, Increase in Health Insurance Specific Insurance
Operational Accounts	\$12,827,064	(\$84,894)	Utility/Insurance/Fuel/Operational adjustments (KBOR Special Projects)
Expenses	\$39,748,940	\$902,044	
Revenue versus Expenditures	(\$171,275)		
State Funding (Does not include SB155 as that amount is considered Tuition):	FY27	FY26	Difference
Tiered	\$2,670,890	\$2,266,994	\$403,896
Non-Tiered	\$8,070,781	\$7,323,181	\$747,600
Capital Outlay	\$498,580	\$507,299	(\$8,719)
Deferred Maintenance (New)	\$100,000	\$92,350	\$7,650
			\$69,039
Business & Industry /Apprenticeship	\$1,067,997	\$998,958	
Student Success	\$186,713	\$733,500	(\$546,787)
	\$12,594,961	\$11,922,282	\$672,679

Updated - 05-06-26	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	\$10,824,704	(\$41,260)	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. <u>This budget developed maintaining the current tax request (revenue neutral).</u>
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	\$39,577,665	\$2,006,219	
Expenses - Salaries & Benefits & Operations			
Salaries	\$21,479,817	\$300,879	Changes in positions (positions added/filled over the last year, includes RIF positions from FY26) includes 3% wage change for regulary employees.
All Benefits (SS, Insurance, Unemployment, KPERS)	\$5,191,000	\$435,000	Social Security Tax increases, Increase in Health Insurance Specific Insurance
Operational Accounts	\$12,827,064	(\$84,894)	Utility/Insurance/Fuel/Operational adjustments (KBOR Special Projects)
Expenses	\$39,497,881	\$650,985	
Revenue versus Expenditures	\$79,784		
State Funding (Does not include SB155 as that amount is considered Tuition):	FY27	FY26	Difference
Tiered	\$2,670,890	\$2,266,994	\$403,896
Non-Tiered	\$8,070,781	\$7,323,181	\$747,600
Capital Outlay	\$498,580	\$507,299	(\$8,719)
Deferred Maintenance (New)	\$100,000	\$92,350	\$7,650
Business & Industry /Apprenticeship	\$1,067,997	\$998,958	\$69,039
Student Success	\$186,713	\$733,500	(\$546,787)
	\$12,594,961	\$11,922,282	\$672,679