

Barton Community College

July 14, 2026

Board Study Session

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 to Tarkett for the track project. 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:

- Payment is still pending for the Track project (approximately \$850,000).
- 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 Board's decision on wage changes. Of course, this will depend on enrollment growth and responsible spending throughout the year.
- **The proposed operational budget remains REVENUE NEUTRAL 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. <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	\$39,583,740	\$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. <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	\$39,583,740	\$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. <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	\$39,583,740	\$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	

GENERAL, POSTSECONDARY TECHNICAL, AND EMPLOYEE BENEFITS		
FUNDS FLOW ACTIVITY		
PERIOD ENDED JUNE 30, 2026		PERIOD
	2025-26	ENDED
	BUDGET	06/30/26
Fund Balance, Beginning	19,684,675	19,684,675
Tuition	13,522,000	15,367,693
Local Taxes	9,570,964	9,345,834
State Aid	9,890,175	10,050,876
Additonal project state funding	2,332,107	2,332,107
Other Taxes	1,295,000	1,097,061
Other	961,200	2,089,636
Total Revenue	37,571,446	40,283,208
Expenditures:		
Instruction (100)	15,403,016	15,725,511
Academic Support (200, 400)	3,899,895	4,109,236
Student Services (300, 500, 800)	4,001,969	4,305,886
Institutional Support (600, 900)	9,365,604	10,611,274
Physical Plant Operations (700)	6,226,413	4,370,648
Total Expenditures	38,896,896	39,122,555
Fund Balance, Ending	18,385,268	20,845,328
Change in Fund Balance Ending	-1,299,407	1,160,653

July 28, 2026 Board Meeting

Operational Budget FY-27

Option B (4.5%)

**GENERAL, POSTSECONDARY TECHNICAL
& EMPLOYEE BENEFITS**

Operational Budget FY27

2026-27	Difference from
BUDGET	25-26 Budget
20,845,328	
15,200,000	1,678,000
9,575,779	4,815
10,741,671	851,496
1,853,290	-478,817
1,255,000	-40,000
958,000	-3,200
39,583,740	2,012,294
15,996,765	593,749
4,072,171	172,276
4,178,464	176,495
9,842,867	477,263
5,911,916	-314,497
40,002,183	1,105,286
19,266,232	
-418,443	

GENERAL, POSTSECONDARY TECHNICAL, AND EMPLOYEE BENEFITS		
FUNDS FLOW ACTIVITY		
PERIOD ENDED JUNE 30, 2026		PERIOD
	2025-26	ENDED
	BUDGET	06/30/26
Fund Balance, Beginning	19,684,675	19,684,675
Tuition	13,522,000	15,367,693
Local Taxes	9,570,964	9,345,834
State Aid	9,890,175	10,050,876
Additonal project state funding	2,332,107	2,332,107
Other Taxes	1,295,000	1,097,061
Other	961,200	2,089,636
Total Revenue	37,571,446	40,283,208
Expenditures:		
Instruction (100)	15,403,016	15,725,511
Academic Support (200, 400)	3,899,895	4,109,236
Student Services (300, 500, 800)	4,001,969	4,305,886
Institutional Support (600, 900)	9,365,604	10,611,274
Physical Plant Operations (700)	6,226,413	4,370,648
Total Expenditures	38,896,896	39,122,555
Fund Balance, Ending	18,385,268	20,845,328
Change in Fund Balance Ending	-1,299,407	1,160,653

July 28, 2026 Board Meeting	
Operational Budget FY-27	
Option C (3%)	
GENERAL, POSTSECONDARY TECHNICAL & EMPLOYEE BENEFITS	
Operational Budget FY27	
2026-27	Difference from
BUDGET	25-26 Budget
19,684,675	
15,200,000	1,678,000
9,575,779	4,815
10,741,671	851,496
1,853,290	-478,817
1,255,000	-40,000
958,000	-3,200
39,583,740	2,012,294
15,869,911	466,896
4,036,689	136,794
4,150,436	148,467
9,794,326	428,722
5,898,075	-328,337
39,749,438	852,542
19,518,977	
-165,698	