

Budget Development Manual

Fiscal Years 2026, 2027, 2028



Butler Budget Development Manual

For Fiscal Years 2026, 2027 and 2028

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Butler Budget Development Manual

For Fiscal Years 2026, 2027 and 2028

Introduction

The FY2026-FY2028 budget development process will build on Butler’s ongoing efforts to strengthen the link between strategic management and budgeting. The basis for development of the FY2026-FY2028 three-year budget plan is the FY2026-FY2028 Strategic Goals and Priorities. The strategic plan is updated by Executive Council each year. An Executive Summary follows this introduction.

By integrating planning and budgeting Butler commits to making its resource allocation process transparent and well organized in order to align with its core values and objectives while recognizing the constraints of its environment.

This manual includes:

- Overview of the Budget process
- Timeline to be followed
- Explanation of the institutional framework within which all budgets will be created
- Forms necessary to plan a Budget

Instructional information for “Finance Self Service” and forms required during the Budget Development process will be posted on the Budget Development (SharePoint) site. This Budget Development year, we will be offering several In-Person and Online Budget Development training sessions. **It is required that all VPs and Budget Officers attend at least one of these training sessions.** Training sessions will be held October 14th – 25th. The Training schedule and details are posted on the Budget Development (SharePoint) site with the other instructional information. Any questions about this information should be directed to Candice Sullivan, Budget Analyst, 322-3359.

BUDGET PROCESS OVERVIEW

- Strategic Plan Update Phase (June - September)
Executive Council updated the *FY2026-FY2028 Strategic Plan* to lay the foundation for budget development.

- Planning Phase (October-November)

Beginning with the distribution of this manual in late September, Deans, Directors, Vice Presidents, and the President will develop budget recommendations for their areas of responsibility using input from employees and other stakeholders.

This process will be guided by the *Program Review Form for Academic Units* and the *Program Review Form for Non-Academic Units*.

- **These forms are reproduced in this manual (Appendix 1 & 2) and can be accessed on the Budget Development (SharePoint) site. Completed forms will also need to be saved/uploaded onto the Budget Development (SharePoint) site to be made available to Finance. For Academic units, the standardized data and explanatory note is also available in the Budget Development (SharePoint) site.**

Departmental additional need requests and potential budget reductions will be prepared during this phase.

FY2026 budget adjustments that do not add or subtract from the overall base budget may be made in Banner Finance Self Service by the appropriate departmental or divisional Budget Officer.

- **A Finance Self Service guide is posted to the Budget Development (SharePoint) site for your reference. Any questions about this information should be directed to Candice Sullivan, Budget Analyst, 322-3359.**

Divisional Budget Officers will review and compile departmental additional need requests and potential reductions for recommendation to the appropriate Vice President.

Vice Presidents will review and compile the divisional requests and potential reductions for recommendation to Executive Council by November 12th.

- Approval of the FY2026-FY2028 Budget Plan (December - August)

In the Approval phase, Executive Council will review each recommendation and package a final budget proposal of selected strategic additions and reductions. This proposal will be taken to the Board of Trustees for final approval at the August board meeting.

Executive Council anticipates preliminary decisions will be made and communicated to Budget Officers by February 11th.

Planning Phase Documents

The Planning Phase of the budget development process consists of three elements at the department level:

1. **Completed Program Review**

The *Program Review* and *Budget Planning* forms from previous years have been combined. As part of the College's continuing focus on integrating strategic planning and budgeting, each Division will complete the applicable *Program Review* form*, unless this requirement is waived by the appropriate Vice President. The description of the *Program Review* along with examples are included in this manual. The form to be completed can be found in the Appendix and electronic copies are available on the Budget Development (SharePoint) site.

The completed *Academic and Non-Academic Program Review* form will be saved by the Budget Officers on the Budget Development (SharePoint) site by November 12th.

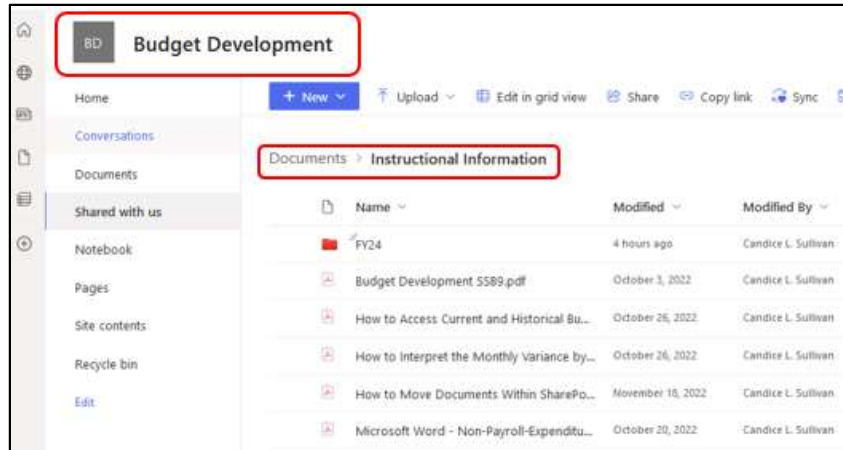
*If the requirement is waived, please write "Requirement waived for FY2026 by Vice President in charge" in Section 6 of the *Academic Program Review* form or Section 7 of the *Non-Academic Program Review* form.

2. **Base Budgets:**

Budget Officers will populate each departmental base budget into Banner *Budget Development* using the instructions provided on the Budget Development (SharePoint) site. Please contact the Candice Sullivan in the Accounting Office with any questions you have on this process.

Line item amounts may be shifted within the Base Budget. Amounts may also be shifted from department to department. However, the total of the base budget as it is rolled up to the Vice President level is to remain constant. This will facilitate the decision process at Exec Council regarding additions and reductions to the base. A *Divisional Budget Summary* form will be emailed to Budget Officers when Budget Development is opened.

A series of instructional screen prints are provided in the "Instructional Information" folder posted on the Budget Development (SharePoint) site. A training schedule for an October time frame will be provided to Budget Officers and questions should be addressed to the Accounting Office.



3. Additional Budget Requests and Potential Reductions:

Additions and potential reductions to the Budget will be recorded in detail on the *Program Review Form* with appropriate explanation.

The Accounting Office will provide assistance with these forms as needed.

Additional Budget requests and potential reductions will be approved or disapproved at each level of authority based on the Strategic Plan Key Performance Indicators. The departmental requests and reductions will be summarized as appropriate on a **Division and/or Vice President Budget Summary Form**. The template for this form is shown in the Appendix of this manual and the electronic form is posted on the Budget Development (SharePoint) site.

The Accounting Office will provide assistance on these forms as needed. Completed forms will be uploaded on the Budget Development (SharePoint) site by November 12th.

STRATEGIC GOALS and PRIORITIES

2024-2025

Support Students and their Success

- Maximize equitable access for students
- Improve student outcomes including retention, persistence and completion of student goals
- Address strategic enrollment

Advance Communities and Partnerships

- Strengthen partnerships with business and industry, advisory committees, and stakeholders

Enhance Employee Success and Excellence

- Attract, retain, and develop the best employees
- Promote internal and external opportunities for professional development and educational advancement

Drive Institutional Sustainability and Growth

- Strengthen processes and communication to maximize student opportunities
- Ensure institutional accountability and compliance
- Develop other sources of revenue to the College to offset the tax burden of Butler County taxpayers
- Begin to develop a multi-year revenue and expenditure plan focused on sustainability

Champion Excellence in Innovation

- Address relevant and critical needs around digital literacy and technology

Inspire Values of Opportunity

- Encourage engagement, input, communication and respect toward others' ideas and experiences
- Increase access and achievement for first generation populations through internal and external partnerships and student support
- Enhance recruiting and hiring practices to support a qualified workforce

Academic Program Review

Description

This Model of Program Review is a simple five-metric method of reviewing the summative health of an academic program and is benchmarked to the performance of the institution's overall academic performance on the same five metrics.

Metrics

- A. Number of Declared Majors
- B. Number of Credit Hours generated
- C. Percentage of successful grades offered by the department
- D. Number of Completers
- E. *Either* one of the following**
 - i. Percentage of completers employed in related jobs (vocational)
 - ii. Number of transfers to WSU for four-year degree completion (academic).

*(**This should remain an optional metric for this year since data availability is not uniform.)*

Data Source

The audited, uniform data on Declared Majors, Credit Hours, Successful Enrollments, and Completers is readily available on an annual basis from KHEDS by mid-fall for the just completed academic year. Vocational employment numbers become available around February. Arrangements (formal or informal) will be made by lead instructors with their counterparts at WSU to get a rough idea of how many program students have transferred to those institutions during the preceding year.

Benchmarking

A 'successful' program will not be measured in absolute numbers; rather the goal here is to allow each program to compare itself against its own past performance and in the context of the overall academic enterprise. We already produce five-year data trends for most programs and with a couple of additions most of this data can be made available each year to the program leads. Similarly, with some effort, the same data can be replicated for at the institutional level. Thus, for example, if Agribusiness is seeing a constant credit hour decrease over three years while the institution is seeing a sharp credit hour increase over every one of those three years, we will know that something needs to be looked into.

Strategic Plan Alignment

The afore-mentioned five metrics align directly to the institution's key pivots of academic success (Data Points C, D and E), enrollment stability (Data Point A), and financial viability (Data Point B). Any budgetary request for a net increase or exemption for cutbacks will be tied to concrete action items that can improve any of these five metrics. A program's budget form will have an appendix of one page that lists the results of this program review and indicates action items that will improve the results the next time.

Reporting Template

A template for reporting out the Academic Program Review is presented on the next page. The template has an adequate blend of summative quantitative data, benchmarking, and narrative argument that, together, gives a holistic snapshot of the program's health and potential. The simple and flexible nature of the template allows for easy augmentation in the future with financial metrics or other indicators related to Pathways implementation.

The Program Review for Non-Academic Units will be available on the Budget Development (SharePoint) site. Completed Forms are to be saved by the Budget Officers back on the Budget Development (SharePoint) site by November 12th.

Program Review for Non-Academic Units

Description

This Model of Program Review is a simple three stage approach to evaluating the summative health of a non-academic unit, the unit's alignment with the institution's strategic priorities and goals, and the quality of its key processes. This also meets the requirement of Criterion 4 of the Higher Learning Commission's accreditation requirements for periodic and comprehensive review of the operational units of an accredited institution.

Structure

The structure of this model has four sequential steps:

1. Each Vice President establishes a list of non-academic units under her/his span of authority and designates the Responsible Person (referred to as RP in rest of this document)—usually the Budget Officer for that unit—tasked with coordinating the review.
2. Each such RP meets with all the employees of the unit to revise (or create) a short mission statement for the unit and discern the three most important operational—or **key**—processes of the unit. The metrics (how is performance measured for the process) and benchmarks (what level of performance is desired) of each of the three processes, and their alignment with the institution's current strategic goals are also finalized during this or a subsequent meeting.
3. The RP completes the Non-Academic Program Review template based on input from the meetings and forwards the same to the appropriate Vice President for approval or modification. At his or her discretion, the Vice President may assign an Associate Vice President to complete the approval/modification step on his or her behalf for some or all the units in that Vice President's span of reporting. The finalized document becomes part of the budget development process and informs the budget plan for the unit.
4. The review is updated annually prior to the submission of the budget plan; such an update should incorporate any changes during the previous year in regards to operational activities and revenue and spending patterns.

Key Processes

While each operational unit has several processes that it utilizes in its day-to-day operations, certain processes are more important than others. For example, for a unit handling the payment of due accounts, the process of transmitting those payments is a key process, even though the hiring of qualified clerks or printing of forms are also important processes. It is these key processes that are central to the program review; discerning them is a vital task of the RP in concert with the employees of the unit.

Each of the key processes thus discerned should have:

1. An alignment to at least one the institution's current strategic goals
2. A quantifiable metric
3. The most recent performance on that quantifiable metric
4. A benchmark—internally developed or from the outside—for that metric.

Resourcing and Budget Development

The model calls for a short narrative from the RP that makes an argument ensuring the alignment of the budget plan—especially any increases sought—with the key processes and their respective performance.

Reporting Template

A template for reporting out the Program Review for Non-Academic Units is presented on the next page. The template has an adequate blend of summative quantitative data, scope for benchmarking, and narrative argument that, together, gives a holistic snapshot of the unit's alignment, health and potential. The simple and flexible nature of the template allows for easy augmentation in the future with greater use of external benchmarks, financial metrics or other indicators related to Pathways implementation.

The *Program Review for Non-Academic Units* will be available on the Budget Development (SharePoint) site. Completed Forms are to be saved by the Budget Officers back on the Budget Development (SharePoint) site by November 12th.

Butler Community College – DRAFT – 8/6/24 VPs
Strategic Management and Budget Calendar
September 2024 - September 2025

| September 2024 Strategic Management Activities | | |
|---|------------|--|
| Exec Council conducts monthly Strategic Assessment update: | | |
| o Monitoring of budget process to assure deadlines are being met and plans conform to stated institutional priorities | | |
| o Monitoring of budget data to assure forecasts are accurate and expenditures conform to the strategic plan | | |
| o Monitoring of progress toward improvement goals and other major projects, along with monitoring overall operations of the college | | |
| o Reports from standing committees | | |
| VPs and BOT participate in a work session for Strategic Planning | | |
| September 2024 Budget Activities | | |
| 9/10/24 | BOT | Regular BOT meeting, Finance Committee, public Budget Hearing |
| 9/17/24 | VPs | Tuition and Fee team begins analysis to prepare FY2026 Tuition and Fee rate recommendation |
| 9/27/24 | Accounting | Distribute Budget Development Manual for FY2026-FY2028 |
| October 2024 Strategic Management Activities | | |
| Monthly Strategic Assessment update | | |
| Monthly KPI Reports to Board, Exec Council and Admin Council | | |
| Administrative Council: Senior administration engages mid-level managers and staff and other internal stakeholders in discussing strategic assessment, planning and budget process, and in defining new issues or opportunities the college ought to consider. These sessions are a mini SWOT analysis to consider what may be looming over the next three years. | | |
| October 2024 Budget Activities | | |
| 10/1/24 | VPs | Accounting presents monthly budget update to VPs |
| 10/1/24 | Accounting | Open Banner Budget Development FY2026 for Budget Officers |
| 10/8/24 | Deans-Dir | Budget Officers begin work on departmental Program Review Forms |
| 10/8/24 | BOT | Regular BOT meeting and Finance Committee |
| 10/15/24 | VPs | Tuition and Fee team update to VPs regarding FY2026 tuition and fees |
| 10/28/24 | BOT | Board work session for Strategic Plan |
| November 2024 Strategic Management Activities | | |
| Monthly Strategic Assessment update | | |
| Monthly KPI Reports to Board, Exec Council and Admin Council | | |
| VPs and Exec Council review Strategic Plan and Budget priorities. | | |
| November 2024 Budget Activities | | |
| 11/5/24 | VPs | Accounting presents monthly budget update to VPs |
| 11/12/24 | BOT | Regular BOT meeting and Finance Committee |

| | | |
|--|----------|---|
| 11/12/24 | VPs | VPs submit their departmental Program Review Forms to VP group and Accounting for review |
| 11/12/24 | VPs | Tuition and Fee team presents FY2026 preliminary Tuition and Fee rate recommendation to VPs |
| 11/25/24 | BOT | Board work session - Accounting presents FY2025 Fall Budget Update |
| 11/26/24 | VPs | VPs begin discussion of FY2026 departmental budget requests and overall FY2026 revenue and expenditure budget |
| December 2024 Strategic Management Activities | | |
| Monthly Strategic Assessment update | | |
| Monthly KPI Reports to Board, Exec Council and Admin Council | | |
| December 2024 Budget Activities | | |
| 12/3/24 | VPs | Accounting presents monthly budget update to VPs |
| 12/10/24 | BOT | Regular BOT meeting and Finance Committee |
| 12/10/24 | VPs | VP group continues discussion of FY2026 departmental budget requests and overall FY2026 revenue and expenditure budget |
| January 2025 Strategic Management Activities | | |
| Monthly Strategic Assessment update | | |
| Monthly KPI Reports to Board, Exec Council and Admin Council | | |
| January 2025 Budget Activities | | |
| 1/7/25 | Exec/VPs | Accounting presents monthly budget update to VPs |
| 1/7/25 | Exec/VPs | VP group continues discussion of FY2026 departmental budget requests and overall FY2026 revenue and expenditure budget |
| 1/14/25 | BOT | Regular BOT meeting and Finance Committee |
| 1/14/25 | Exec/VPs | VP group continues discussion of FY2026 departmental budget requests and overall FY2026 revenue and expenditure budget |
| 1/22/25 | BOT | Board work session - preliminary FY2026 tuition and fee rates |
| February 2025 Strategic Management Activities | | |
| Monthly Strategic Assessment update | | |
| Monthly KPI Reports to Board, Exec Council and Admin Council | | |
| Strategic Plan and budget review | | |
| February 2025 Budget Activities | | |
| 2/4/24 | Exec/VPs | Accounting presents monthly budget update to VPs |
| 2/4/24 | Exec/VPs | Accounting presents annual CFI information to VP group |
| 2/4/24 | Exec/VPs | VP group continues discussion of FY2026 departmental budget requests and overall FY2026 revenue and expenditure budget |
| 2/11/24 | BOT | Regular BOT - discuss FY2026 tuition and fee recommendation. |
| 2/11/24 | Exec/VPs | Target date - VPs finalize preliminary FY2026 expenditure budget decisions and begin communication to college staff and BOT |
| 2/24/24 | BOT | Board work session |

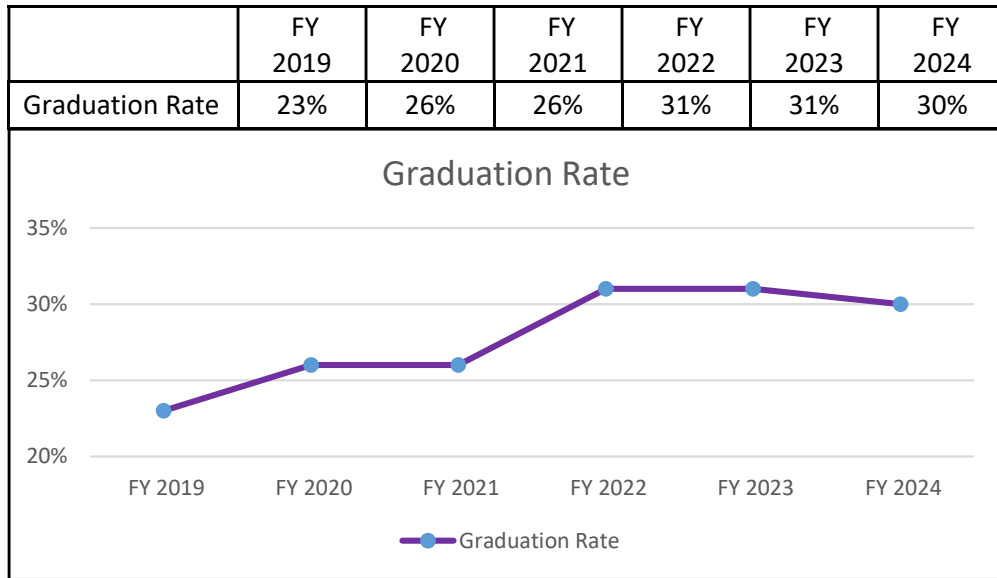
| March 2025 Strategic Management Activities | | |
|---|----------|---|
| Monthly Strategic Assessment update | | |
| Monthly KPI Reports to Board, Exec Council and Admin Council | | |
| VPs and BOT participate in a work session for Strategic Planning and Budget. | | |
| March 2025 Budget Activities | | |
| 3/4/25 | Exec/VPs | Accounting presents monthly budget update to VPs |
| 3/11/25 | BOT | Regular BOT meeting and Finance Committee |
| 3/11/25 | BOT | BOT approves FY2026 Tuition and Fee rates |
| 3/18/25 | Exec/VPs | VPs review proposed FY2026 Budget as needed |
| 3/24/25 | BOT | BOT work session –preliminary FY2026 Budget recommendations |
| April 2025 Strategic Management Activities | | |
| Monthly Strategic Assessment update | | |
| Monthly KPI Reports to Board, Exec Council and Admin Council | | |
| April 2025 Budget Activities | | |
| 4/1/25 | VPs | Accounting presents monthly budget update to VPs |
| 4/8/25 | BOT | Regular BOT meeting and Finance Committee |
| 4/15/25 | Exec/VPs | VPs review proposed FY2026 Budget as needed |
| 4/28/25 | BOT | Board work session |
| May 2024 Strategic Management Activities | | |
| Monthly Strategic Assessment update | | |
| Monthly KPI Reports to Board, Exec Council and Admin Council | | |
| May 2025 Budget Activities | | |
| 5/6/25 | Exec/VPs | Accounting presents monthly budget update to VPs |
| 5/13/25 | BOT | Regular BOT meeting and Finance Committee |
| 5/20/25 | VPs | VPs review proposed FY2026 Budget as needed |
| 5/26/25 | BOT | Board work session for Strategic Plan and Budget |
| June 2025 Strategic Management Activities | | |
| Monthly Strategic Assessment update | | |
| Monthly KPI Reports to Board, Exec Council and Admin Council | | |
| Enrollment Management, Institutional Effectiveness and Accounting discuss revenue estimates and enrollment projections for next three years in preparation for annual strategic planning retreat. SEMT, Finance, and IR review and revise its three-year tuition pricing and enrollment strategies. | | |
| VPs completes formal Strategic Assessment which incorporates latest information from KPIs, operational metrics, project metrics, formal analysis, input from academic and non-academic program reviews, CFI review, and unit budget plans. | | |
| VPs conducts Strategic Planning retreat and initiates Budget Development for the next three fiscal years. | | |
| June 2025 Budget Activities | | |
| 6/3/25 | VPs | Accounting presents monthly budget update to VPs |

| | | |
|---|------------|--|
| 6/10/25 | BOT | Regular BOT meeting and Finance Committee |
| 6/10/25 | Exec/VPs | VPs review proposed FY2026 Budget as needed |
| 6/23/25 | BOT | Board work session for Strategic Plan and Budget |
| July 2025 Strategic Management Activities | | |
| Monthly Strategic Assessment update | | |
| Monthly KPI Reports to Board, Exec Council and Admin Council | | |
| July 2025 Budget Activities | | |
| 7/8/25 | BOT | Regular BOT meeting - Notice of Intent to Exceed RNR |
| 7/8/25 | BOT | Accounting presents preliminary FY2026 closing figures to BOT |
| 7/28/25 | BOT | BOT work session – FY2026 budget recommendation |
| August 2025 Strategic Management Activities | | |
| Monthly Strategic Assessment update | | |
| Monthly KPI Reports to Board, Exec Council and Admin Council | | |
| August 2025 Budget Activities | | |
| 8/5/25 | Exec/VPs | Accounting presents monthly budget update to VPs |
| 8/12/25 | BOT | Regular BOT meeting – Notice of Public Hearing and RNR |
| 8/2/25 | BOT | Board work session for Strategic Plan and Budget |
| September 2025 Strategic Management Activities | | |
| Exec Council conducts monthly Strategic Assessment update: | | |
| o Monitoring of budget process to assure deadlines are being met and plans conform to stated institutional priorities | | |
| o Monitoring of budget data to assure forecasts are accurate and expenditures conform to the strategic plan | | |
| o Monitoring of progress toward improvement goals and other major projects, along with monitoring overall operations of the college | | |
| o Reports from standing committees | | |
| VPs and BOT participate in a work session for Strategic Planning | | |
| September 2025 Budget Activities | | |
| 9/9/25 | BOT | Regular BOT meeting, Finance Committee, public Budget Hearing |
| 9/16/25 | VPs | Tuition and Fee team begins analysis to prepare FY2027 Tuition and Fee rate recommendation |
| 9/26/25 | Accounting | Distribute Budget Development Manual for FY2027-FY2029 |

Butler Community College Institutional Data

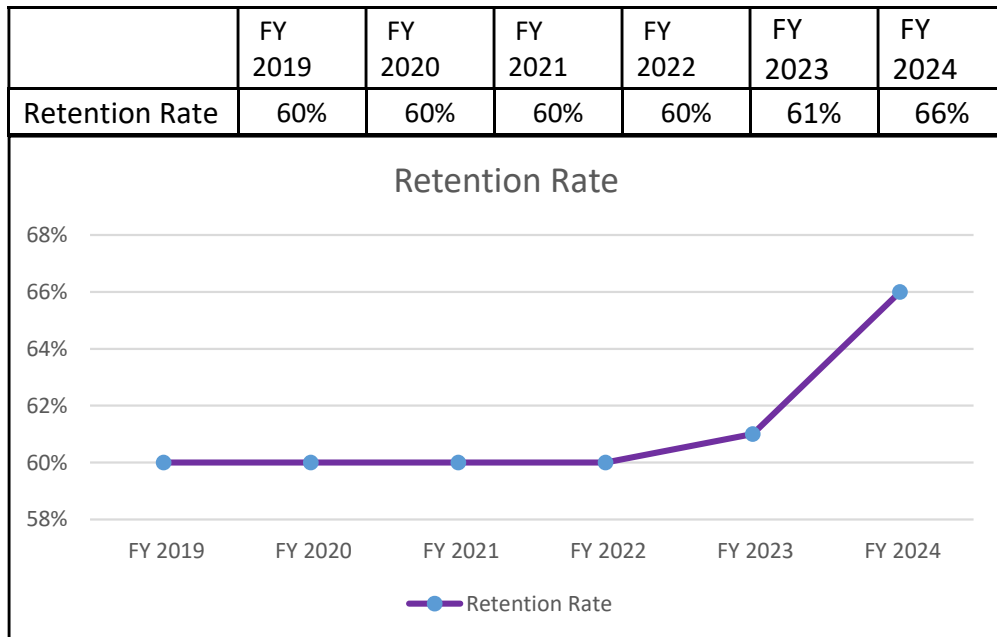
Graduation Rate

Graduation Rate: Rate of completion of Degrees and Certificates within approximately 150% of the normal time for these programs (three years for Associate Degrees). Source: IPEDS
FY2025 Data not available until June, 2025.



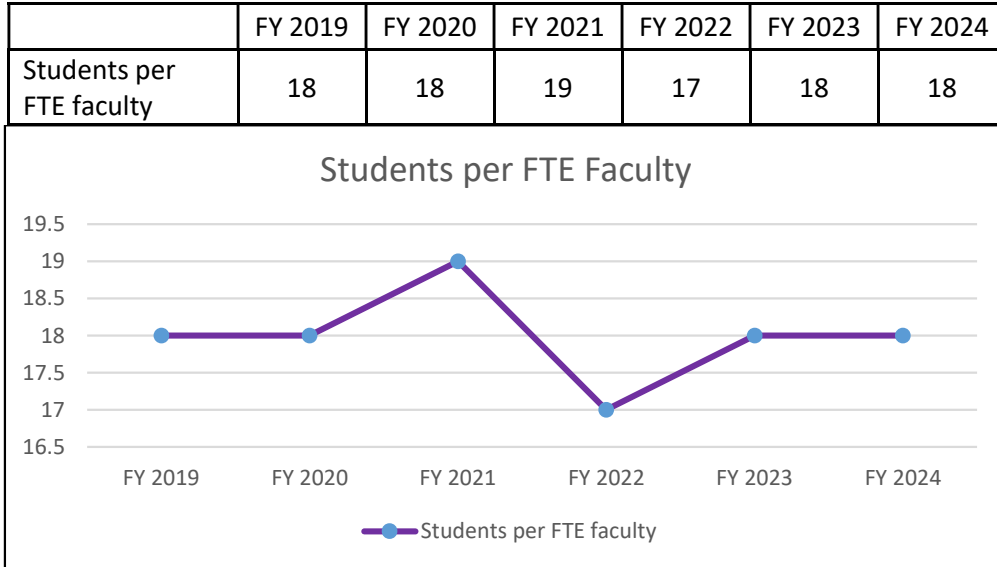
Retention Rate

Retention Rate: Retention of first-time full-time Degree seeking students from one Fall to the next. Source: IPEDS FY2025 Data not available until June, 2025.



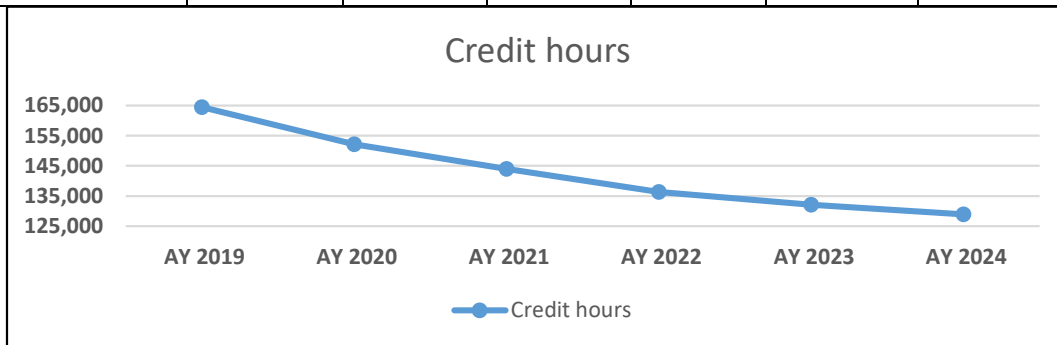
Student Faculty Ratio

Student to Faculty Ratio: Average number of students in a class section per full-time equivalent instructor. Source: IPEDS FY2025 Data not available until June, 2025.

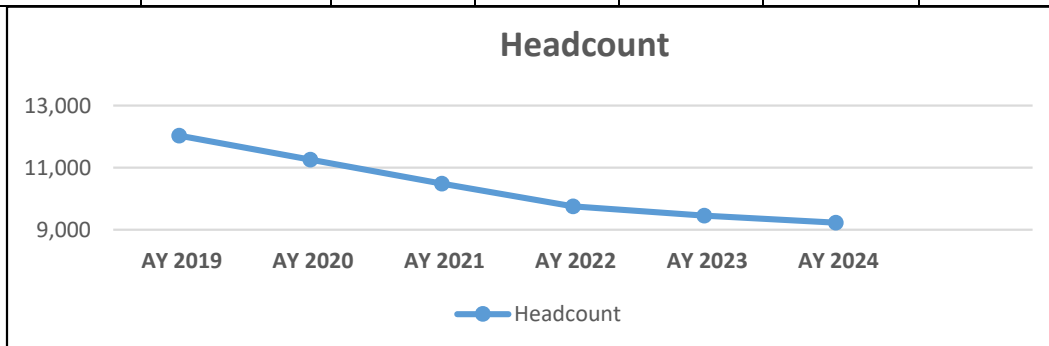


Enrollment Data

| | AY 2019 | AY 2020 | AY 2021 | AY 2022 | AY 2023 | AY 2024 |
|--------------|---------|---------|---------|---------|---------|---------|
| Credit hours | 164,497 | 152,118 | 143,963 | 136,331 | 132,097 | 128,919 |



| | AY 2019 | AY 2020 | AY 2021 | AY 2022 | AY 2023 | AY 2024 |
|-----------|---------|---------|---------|---------|---------|---------|
| Headcount | 12,033 | 11,258 | 10,488 | 9,752 | 9,455 | 9,224 |



Butler Community College
Tuition and Fee Rate History

| FY | In-County | | | In-State | | | Out-State | | | International | | |
|------|-----------|---------|--------|----------|---------|--------|-----------|---------|--------|---------------|---------|---------|
| | Rate \$ | Incr \$ | Incr % | Rate \$ | Incr \$ | Incr % | Rate \$ | Incr \$ | Incr % | Rate \$ | Incr \$ | Incr % |
| 1996 | 36.5 | 1.5 | 4.30% | 36.5 | 1.5 | 4.30% | 89.5 | 9.5 | 4.30% | 114.5 | 9.5 | 4.30% |
| 1997 | 41 | 4.5 | 12.30% | 41 | 4.5 | 12.30% | 78.5 | -11 | 12.30% | 126 | 11.5 | 12.30% |
| 1998 | 42.5 | 1.5 | 3.70% | 42.5 | 1.5 | 3.70% | 83.5 | 5 | 3.70% | 134.5 | 8.5 | 3.70% |
| 1999 | 44 | 1.5 | 3.50% | 44 | 1.5 | 3.50% | 89.5 | 6 | 3.50% | 136 | 1.5 | 3.50% |
| 2000 | 44.5 | 0.5 | 1.10% | 44.5 | 0.5 | 1.10% | 90.5 | 1 | 1.10% | 137 | 1 | 1.10% |
| 2001 | 46.5 | 2 | 4.50% | 46.5 | 2 | 4.50% | 92.5 | 2 | 4.50% | 139 | 2 | 4.50% |
| 2002 | 48 | 1.5 | 3.20% | 48 | 1.5 | 3.20% | 94.5 | 2 | 3.20% | 141 | 2 | 3.20% |
| 2003 | 51 | 3 | 6.30% | 53 | 5 | 6.30% | 95 | 0.5 | 6.30% | 149 | 8 | 6.30% |
| 2004 | 56.25 | 5.25 | 10.30% | 63.5 | 10.5 | 10.30% | 105.5 | 10.5 | 10.30% | 170.25 | 21.25 | 10.30% |
| 2005 | 58.75 | 2.5 | 4.40% | 66 | 2.5 | 4.40% | 108 | 2.5 | 4.40% | 172.75 | 2.5 | 4.40% |
| 2006 | 59 | 0.25 | 0.40% | 69 | 3 | 0.40% | 113 | 5 | 0.40% | 180.5 | 7.75 | 0.40% |
| 2007 | 59.5 | 0.5 | 0.80% | 70.5 | 1.5 | 0.80% | 115.5 | 2.5 | 0.80% | 190.5 | 10 | 0.80% |
| 2008 | 61.25 | 1.75 | 2.90% | 72.25 | 1.75 | 2.90% | 118.25 | 2.75 | 2.90% | 194.75 | 4.25 | 2.90% |
| 2009 | 63 | 1.75 | 2.90% | 74 | 1.75 | 2.90% | 121 | 2.75 | 2.90% | 199 | 4.25 | 2.90% |
| 2010 | 68 | 5 | 7.90% | 79 | 5 | 7.90% | 129 | 8 | 7.90% | 212 | 13 | 7.90% |
| 2011 | 71 | 3 | 4.40% | 82 | 3 | 4.40% | 134 | 5 | 4.40% | 220 | 8 | 4.40% |
| 2012 | 74 | 3 | 4.20% | 85 | 3 | 4.20% | 139 | 5 | 4.20% | 225 | 5 | 4.20% |
| 2013 | 78 | 4 | 5.40% | 89 | 4 | 5.40% | 145 | 6 | 5.40% | 231 | 6 | 5.40% |
| 2014 | 84 | 6 | 7.70% | 95 | 6 | 7.70% | 153 | 8 | 7.70% | 239 | 8 | 7.70% |
| 2015 | 84 | 0 | 0.00% | 95 | 0 | 0.00% | 153 | 0 | 0.00% | 239 | 0 | 0.00% |
| 2016 | 88 | 4 | 4.80% | 99 | 4 | 4.80% | 159 | 6 | 4.80% | 214 | -25 | 4.80% |
| 2017 | 91 | 3 | 3.40% | 102 | 7 | 3.40% | 162 | 3 | 3.40% | 214 | 0 | 3.40% |
| 2018 | 98 | 7 | 7.70% | 109 | 7 | 7.70% | 169 | 7 | 7.70% | 214 | 0 | 7.70% |
| 2019 | 106 | 8 | 8.20% | 117 | 8 | 7.30% | 177 | 8 | 4.70% | 222 | 8 | 3.70% |
| 2020 | 104 | -2 | -1.90% | 121 | 4 | 3.40% | 180 | 3 | 1.70% | 225 | 3 | 1.40% |
| 2021 | 106 | 2 | 1.92% | 123.5 | 2.5 | 2.07% | 182.5 | 2.5 | 1.39% | 227.5 | 2.5 | 1.11% |
| 2022 | 102 | -4 | -3.77% | 122.5 | -1 | -0.81% | 182.5 | 0 | 0.00% | 219.5 | -8 | -3.52% |
| 2023 | 102 | 0 | 0.00% | 122.5 | 0 | 0.00% | 182.5 | 0 | 0.00% | 182.5 | -37 | -16.86% |
| 2024 | 100 | -2 | -2.00% | 130 | 7.5 | 6.12% | 190 | 7.5 | 4.11% | 190 | 7.5 | 4.11% |
| 2025 | 99 | -1 | -1.00% | 130 | 0 | 0.00% | 190 | 0 | 0.00% | 190 | 0 | 0.00% |

Analysis of Tuition and Fee Discounting

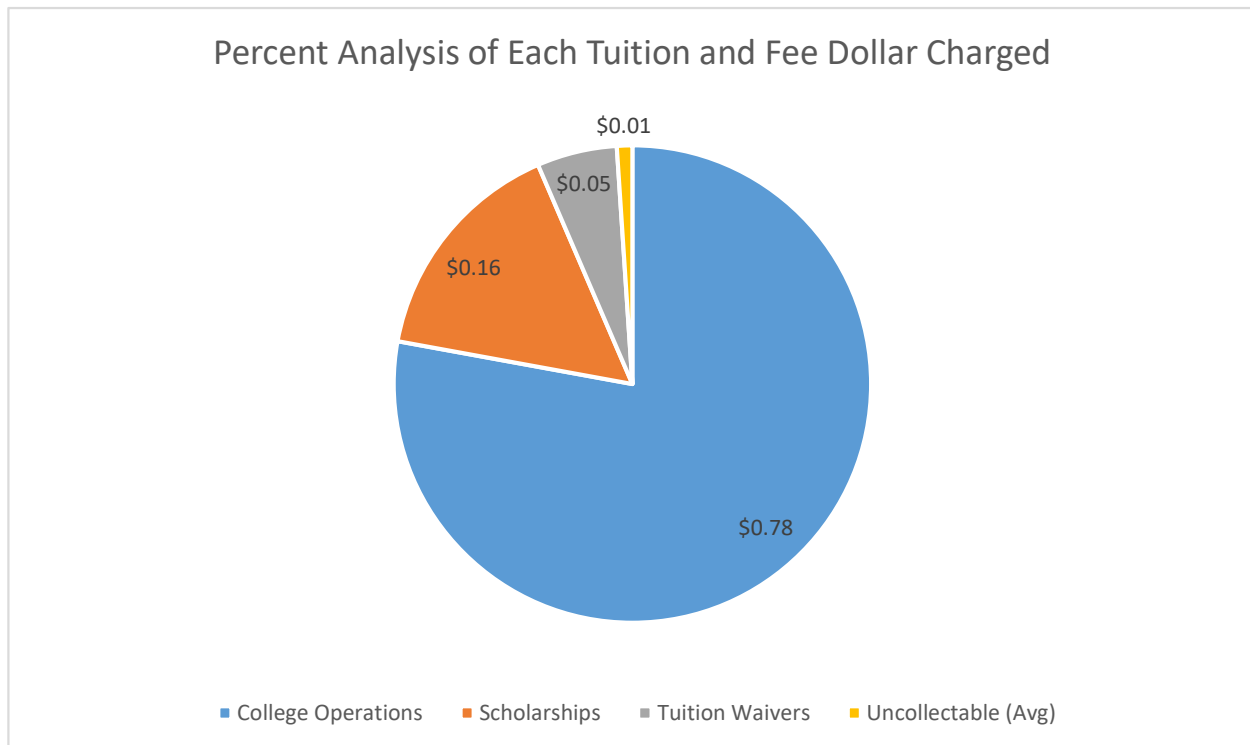
The following information pertains to the amount of each dollar of tuition and fees charged to students that is available for College operations.

The amount available to fund the College Budget (Operations) is the gross amount of tuition and fees charged, less (1) the amounts uncollected, (2) the amounts waived and (3) the amounts used to provide scholarships. This analysis only includes per-credit-hour fees and the Technology Access Charge. Course fees and the Student Union Fee are not included.

The analysis shows that for FY2024 approximately 78 cents of every dollar charged for tuition and fees was revenue to the Operating Fund. The remaining 22 cents went to institutional scholarships, waivers or was uncollectible as detailed in the table below.

As shown in the table these cents per dollar (or percentage) amounts have been quite consistent for the past six years.

| Breakdown of Cents per Dollar for Tuition and Fees charged | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>FY 2022</u> | <u>FY 2023</u> | <u>FY 2024</u> |
| College Operations | \$0.77 | \$0.78 | \$0.78 | \$0.78 | \$0.78 | \$0.78 |
| Scholarships | \$0.16 | \$0.16 | \$0.16 | \$0.16 | \$0.15 | \$0.16 |
| Tuition Waivers | \$0.06 | \$0.05 | \$0.05 | \$0.05 | \$0.05 | \$0.05 |
| Uncollectable (Avg) | \$0.01 | \$0.01 | \$0.01 | \$0.01 | \$0.01 | \$0.01 |
| Totals | \$1.00 | \$1.00 | \$1.00 | \$1.00 | \$1.00 | \$1.00 |



Three Main Sources of Revenue

The primary operations of the College are accounted for in the in the undesignated portion of the General and the Postsecondary Technical Education Funds, otherwise known as the Operating Fund.

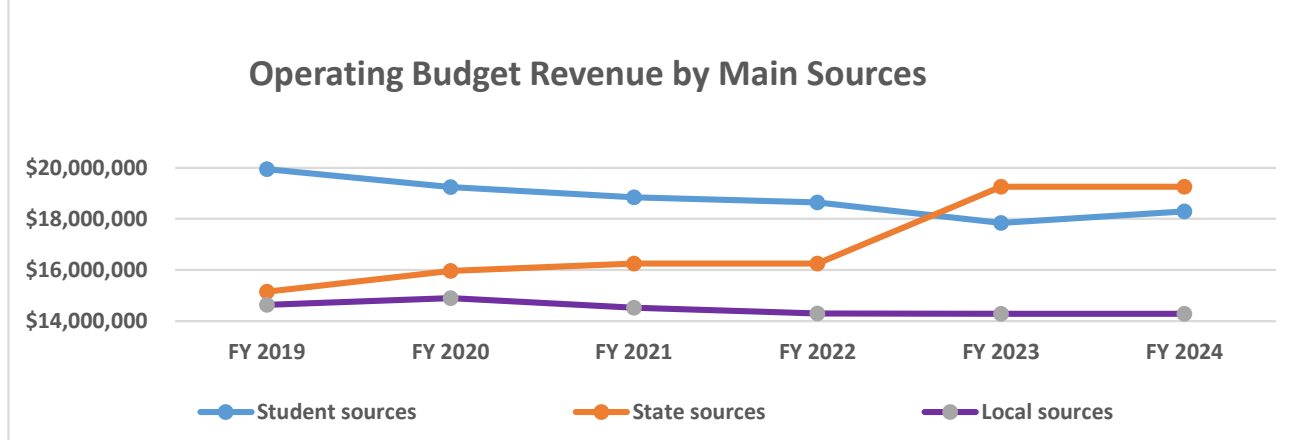
The three main revenue sources for the Operating Fund are Student Tuition and Fees, State Appropriations, and Local Taxes. These three sources account for approximately 98% of all revenue for Operating Fund.

The designated reserves of the General and PTE Funds are not included in the Operating Fund. Therefore, certain state revenues such as Student Success revenue, State Capital Outlay revenue, and State Workforce Development revenue are not included. The state revenues that are included are the Tiered and Non-Tiered appropriations and the CTE (SB155) appropriation.

The Local Sources shown below do not include the Capital Outlay tax that was levied in the Capital Outlay Fund from FY2017 to FY2021.

These three sources provide approximately 98% of the Operating Fund revenue, with the remainder coming from interest and other miscellaneous sources.

| Operating Budget Revenue by Main Sources | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>FY 2022</u> | <u>FY 2023</u> | <u>FY 2024</u> |
| Student sources | \$19,940,946 | \$19,249,086 | \$18,841,840 | \$18,645,676 | \$17,842,609 | \$18,297,983 |
| State sources | \$15,153,975 | \$15,963,803 | \$16,251,773 | \$16,249,136 | \$19,251,731 | \$19,251,731 |
| Local sources | \$14,640,569 | \$14,898,621 | \$14,522,728 | \$14,302,698 | \$14,285,323 | \$14,285,323 |



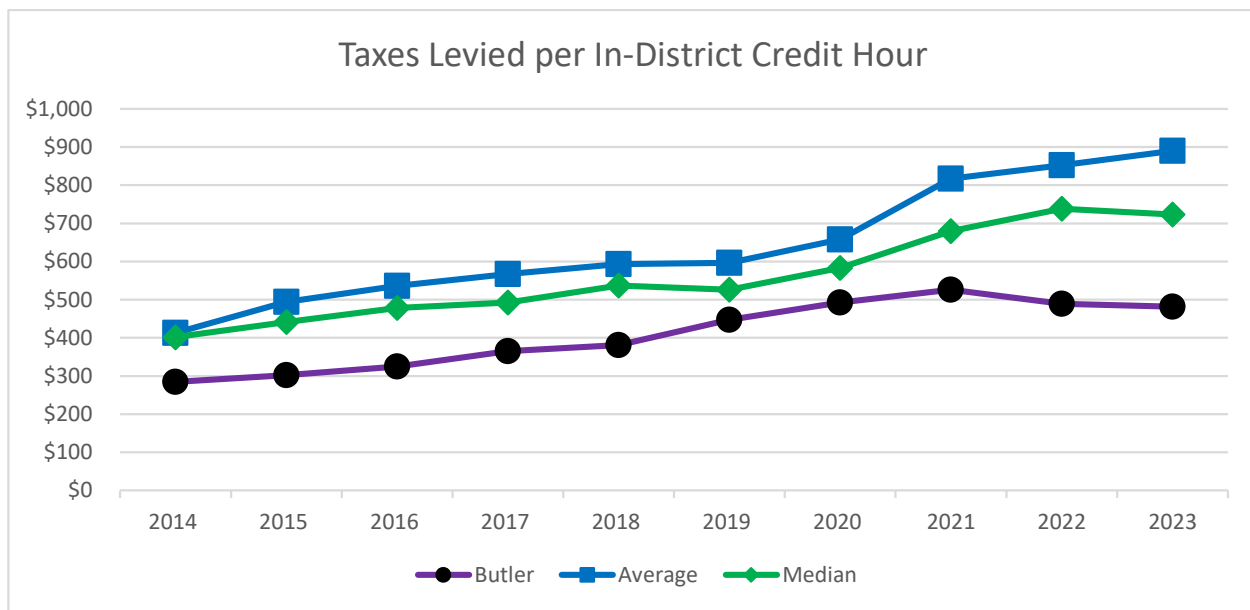
| Percent of Operating Fund Revenue Source | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>FY 2022</u> | <u>FY 2023</u> | <u>FY 2024</u> |
| Student sources | 39% | 38% | 37% | 37% | 34% | 34% |
| State sources | 29% | 31% | 32% | 33% | 37% | 36% |
| Local sources | 28% | 29% | 29% | 29% | 27% | 27% |
| Other sources | <u>4%</u> | <u>2%</u> | <u>2%</u> | <u>1%</u> | <u>2%</u> | <u>3%</u> |
| Totals | 100% | 100% | 100% | 100% | 100% | 100% |

Local Taxes per In-District Credit Hour

The amount of local taxes levied per in-district credit hour is a key metric in assessing the Butler’s effective stewardship of local taxes. The table and graph below show the amount of local tax levy support Butler receives for each in-district credit hour compared to the other eighteen Kansas Community Colleges.

Source: Kansas Community College Business Officer Data Books

| Taxes Levied per In-District Credit Hour | | | | | | | | | | |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| Butler | \$284 | \$302 | \$325 | \$365 | \$381 | \$448 | \$493 | \$526 | \$489 | \$481 |
| Average | \$413 | \$495 | \$536 | \$567 | \$593 | \$597 | \$658 | \$817 | \$853 | \$890 |
| Median | \$402 | \$441 | \$479 | \$493 | \$537 | \$526 | \$583 | \$680 | \$738 | \$723 |
| Rank (lowest) | 6 | 4 | 4 | 6 | 5 | 7 | 7 | 7 | 4 | 4 |



Butler Community College Tax Leied on Median Valued Residence

| Taxes Levied on Butler County Home (Median) | |
|--|-----------|
| <u>Fiscal Year 2024</u> | |
| Median Value of Butler County Home | \$121,200 |
| Source: tax-rates.org | |
| Assessed valuation rate | 11.5% |
| Butler Community College Mill Rate FY2024 | 12.268 |
| Tax on median residence for Butler Community College | \$171 |

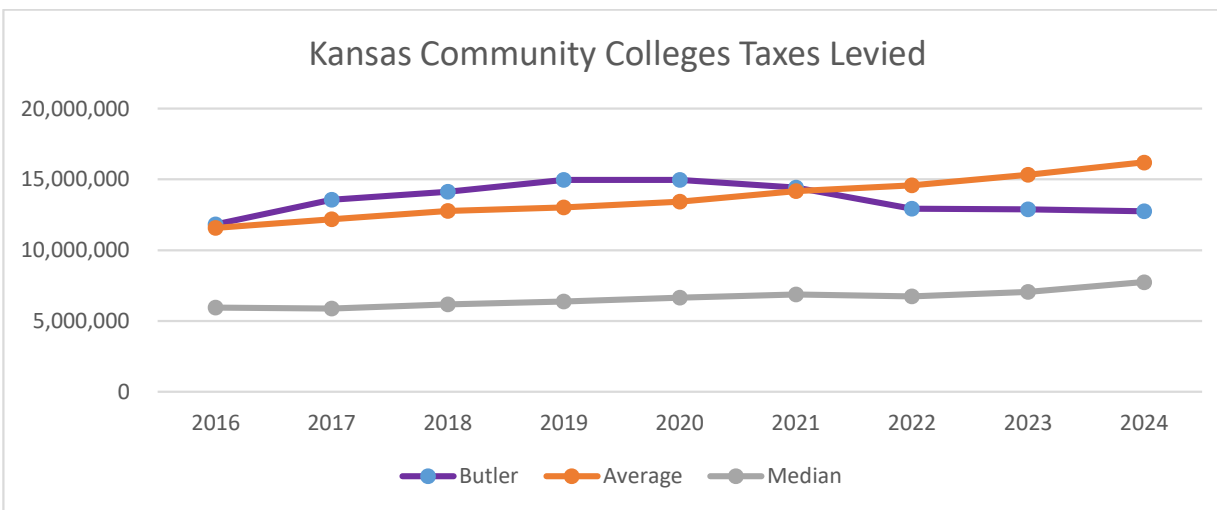
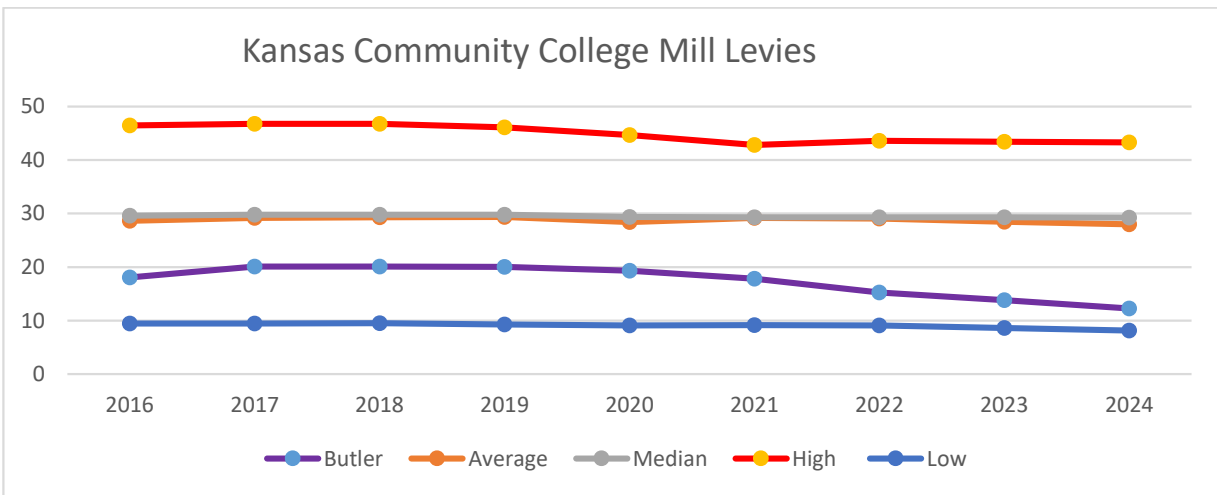
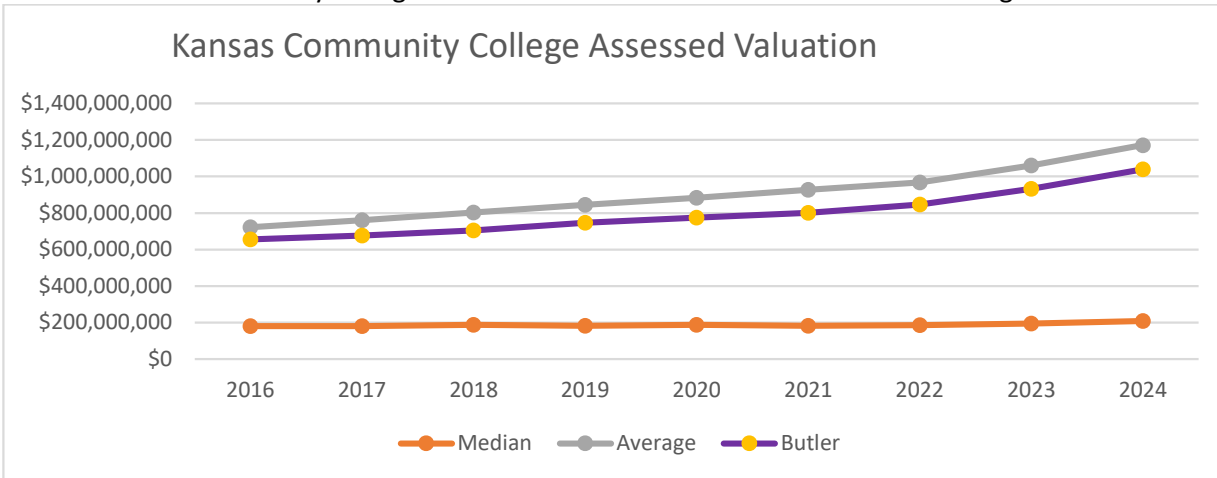
Butler Community College
Assessed Valuation, Mill Lev Rates and Taxes Levied

Source: Butler Community College Legal Budgets, Notice of Public Hearing, & Certificate

| Fiscal Year | Valuation | Percent Valuation Increase | Mill Levy | Percent Mill Increase | Tax Levied | Percent Tax Increase |
|-------------|---------------|----------------------------|-----------|-----------------------|------------|----------------------|
| 2002 | 355,386,127 | | 15.133 | | 5,416,780 | |
| 2003 | 369,188,909 | 3.9% | 16.088 | 6.3% | 5,939,611 | 9.7% |
| 2004 | 390,003,186 | 5.6% | 16.907 | 5.1% | 6,593,769 | 11.0% |
| 2005 | 414,741,270 | 6.3% | 16.802 | -0.6% | 6,967,653 | 5.7% |
| 2006 | 441,998,615 | 6.6% | 17.478 | 4.0% | 7,725,039 | 10.9% |
| 2007 | 471,677,198 | 6.7% | 17.363 | -0.7% | 8,189,763 | 6.0% |
| 2008 | 582,784,592 | 23.6% | 17.225 | -0.8% | 10,118,889 | 23.6% |
| 2009 | 582,725,407 | 0.0% | 18.195 | 5.6% | 10,602,619 | 4.8% |
| 2010 | 586,093,495 | 0.6% | 18.194 | 0.0% | 10,663,328 | 0.6% |
| 2011 | 604,164,867 | 3.1% | 18.002 | -1.1% | 10,876,443 | 2.0% |
| 2012 | 611,752,841 | 1.3% | 18.005 | 0.0% | 11,014,460 | 1.3% |
| 2013 | 633,674,897 | 3.6% | 18.002 | 0.0% | 11,409,368 | 3.6% |
| 2014 | 633,530,645 | 0.0% | 18.021 | 0.1% | 11,416,621 | 0.1% |
| 2015 | 637,630,225 | 0.6% | 18.003 | -0.1% | 11,479,361 | 0.5% |
| 2016 | 655,116,166 | 2.7% | 18.063 | 0.3% | 11,833,232 | 3.1% |
| 2017 | 676,031,991 | 3.2% | 20.074 | 11.1% | 13,570,666 | 14.7% |
| 2018 | 703,779,119 | 4.1% | 20.075 | 0.0% | 14,128,366 | 4.1% |
| 2019 | 745,970,166 | 6.0% | 20.068 | 0.0% | 14,970,129 | 6.0% |
| 2020 | 774,224,168 | 4.0% | 19.175 | -4.4% | 14,970,129 | 0.0% |
| 2021 | 800,817,691 | 3.4% | 18.007 | -6.1% | 14,420,324 | -3.7% |
| 2022 | 847,096,495 | 6.0% | 15.262 | -15.2% | 12,928,138 | -10.3% |
| 2023 | 935,814,930 | 9.3% | 13.815 | -9.5% | 12,928,138 | 0.0% |
| 2024 | 1,039,165,370 | 11.0% | 12.268 | -11.2% | 12,748,659 | -1.4% |
| 2025 | 1,085,817,539 | 4.5% | 13.268 | 8.2% | 14,406,813 | 13.0% |

Butler Community College
Assessed Valuation, Mill Lev Rates and Taxes Levied Compared to All Kansas Community Colleges

Source: Kansas Community College Business Officer Data Books and Individual Colleges



APPENDIX 1

ACADEMIC PROGRAM REVIEW

Section 1: Program Information and Vision

| | |
|---------------------------------|--|
| Department Name | |
| Organization Code | |
| Lead Instructor/Department Head | |
| Remedial Courses Offered? | |
| Division | |
| Dean of Division | |
| Degrees/Certificates Offered | |

What's your vision for your unit(s) for the next three years? Discuss where you want to lead your unit(s) over that time, what it will be doing and how it will be doing its work. (Reaffirm your unit's vision from the previous year or revise as necessary – your unit objectives should flow logically from your vision.)

Section 2: Performance in Key Program Metrics for the Academic Year

| <i>Metric</i> | <i>Data</i> |
|--|-------------|
| Declared Majors | |
| Credit Hours generated | |
| Success Percentage in Program Course(s) | |
| Completers | |
| Optional: Transfer Outs (Academic) or Job Placement (Vocational) | |

Section 3: Three-Year Trend Comparison of Program Metrics with Institutional Metrics

| <i>Metric</i> | <i>Program</i> | | <i>Year to year change (↑/↓/↔)</i> | <i>Institution</i> | | <i>Year to year change (↑/↓/↔)</i> |
|---------------------------------------|----------------|-------------|--|--------------------|-------------|--|
| | <i>AY</i> | <i>Data</i> | | <i>AY</i> | <i>Data</i> | |
| Declared Majors | | | | | | |
| | | | | | | |
| | | | | | | |
| Credit Hours generated | | | | | | |
| | | | | | | |
| | | | | | | |
| Success Percentage in Program Courses | | | | | | |
| | | | | | | |
| | | | | | | |
| Completers | | | | | | |
| | | | | | | |
| | | | | | | |

| | | | | | | |
|--|--|--|--|--|--|--|
| Optional- Transfer Outs (Academic) or Job Placement (Vocational) | | | | | | |
| | | | | | | |
| | | | | | | |

Section 4: Context for Performance of Program Metrics

Please provide a paragraph of context for any noticeable differences in the respective trends of program performance and institutional performance from the table in Section 3 above.

Section 5: Retrospective and Prospective Objectives Narrative

- List up to three major projects or initiatives undertaken by the program to improve performance in the metrics mentioned in Section 2 of this Academic Program Review in the previous academic year. Add a short paragraph providing brief narrative for the project(s).
- What are the specific measurable objectives you intend your unit(s) to achieve in the next three fiscal years? For each year, explain the outcomes you intend to achieve and how you will measure them.

Additional Needs Required

| <i>Description</i> | <i>FOAPAL or Acct#</i> | <i>Year</i> | <i>Amount</i> |
|--------------------|------------------------|-------------|---------------|
| | | | |
| | | | |
| | | | |
| | | | |

Reductions or Reallocations

| <i>Description</i> | <i>FOAPAL or Acct#</i> | <i>Year</i> | <i>Amount</i> |
|--------------------|------------------------|-------------|---------------|
| | | | |
| | | | |
| | | | |
| | | | |

Section 6: Alignment

In this section, clearly explain how your objectives align with and support the Strategic Assessment. How do your unit objectives align to the college’s strategic plan? Specifically address these elements:

- People. How will your unit objectives contribute to a college work environment that promotes accountability, inclusion and quality work?

- Academics. How will your unit objectives contribute to the development of Pathways or to the development of a robust student support system required by Pathways?

How will your unit objectives contribute to the support of Pathways and/or to the continued development of a robust student support system required by Pathways? How will your objectives contribute to the next phase of critical student learning improvement initiatives – including ALP, AVID, Math modules, the improvement of completion rates, student retention and engagement goals in the classroom and inclusion?

- Enrollment and Retention. How will your unit objectives contribute to Butler’s strategy to sustain stable enrollment credit hours and plan to grow from that minimum?
- Efficiency. How will your unit objectives contribute to a more efficient use of limited college resources?
- Decision making. How will your unit objectives contribute to a more effective use of data to guide decisions that support your unit’s purpose and vision?

APPENDIX 2

PROGRAM REVIEW FOR NON-ACADEMIC UNITS

Section 1: Unit Information

| | |
|----------------------------------|--|
| Unit | |
| Responsible Person | |
| Vice President in Reporting Line | |

Section 2: In the space, please provide a succinct vision statement for your unit.

Section 3: Please list three current or prospective key processes and for each of them, put a tick mark on the Strategic Priority(ies) that each process aligns with. A process may align with more than one Strategic Priority.

Key Process # 1:

Aligns with: *Support Students and their Success* *Advance Communities and Partnerships* *Enhance Employee Success and Excellence* *Drive Institutional Sustainability and Growth* *Champion Excellence in Innovation* *Inspire Values of Equity and Access*

Key Process # 2:

Aligns with: *Support Students and their Success* *Advance Communities and Partnerships* *Enhance Employee Success and Excellence* *Drive Institutional Sustainability and Growth* *Champion Excellence in Innovation* *Inspire Values of Equity and Access*

Key Process # 3:

Aligns with: *Support Students and their Success* *Advance Communities and Partnerships* *Enhance Employee Success and Excellence* *Drive Institutional Sustainability and Growth* *Champion Excellence in Innovation* *Inspire Values of Equity and Access*

Section 4: For the key processes listed in Section 3, please provide information on their quality measurement for the year.

| <i>Key Process</i> | <i>Metric</i> | <i>Performance on Metric</i> | <i>Benchmark</i> | <i>Is the benchmark internally developed or external?</i> |
|--------------------|---------------|------------------------------|------------------|---|
| | | | | |
| | | | | |
| | | | | |

Section 5: Objectives

List up to three major projects or initiatives and provide any specific objectives undertaken by the program to improve performance in the metrics mentioned in Section 4 of this Non-Academic Program Review from the previous academic year. Add a short paragraph providing brief narrative for the project(s); such a paragraph should include a statement on how the project or initiative supports one or more of the five drivers of the institution's current Strategic Plan (Academics, People/Human Resource Development, Enrollment/Retention, Financial Stability, Technology).

Section 6: Alignment

In executing the projects and/or initiatives outlined in Section 5, provide a description of any additional resource needs, possible reductions, or reallocations that you foresee in the next three years based on the information you have currently available.

| <i>Description</i> | <i>Addition or Reduction or Reallocation?</i> | <i>FOAPAL or Acct #</i> | <i>Year</i> | <i>Amount</i> |
|--------------------|---|-------------------------|-------------|---------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Section 7: Please provide any additional comments or information that can give more context to this program review.

APPENDIX 3

Butler Community College

Division and/or Vice President Summary - Additions and Potential Reductions

Vice President Name:

| Instructions | | | | |
|--|--|--|--|--|
| 1. This worksheet contains locked cells to help prevent errors. However the worksheet is not password protected so the sheets may be unprotected in the Review menu. | | | | |

| Division and/or Vice President Summary - Additions | | | | |
|--|---------------|---------------|------|--------|
| Item # | Division Name | Addition Name | Year | Amount |
| 1 | | | | \$0 |
| 2 | | | | \$0 |
| 3 | | | | \$0 |
| 4 | | | | \$0 |
| 5 | | | | \$0 |
| 6 | | | | \$0 |
| 7 | | | | \$0 |
| Division Total of Additions | | | | \$0 |

| Division and/or Vice President Summary - Potential Budget Reductions | | | | |
|--|---------------|--------------------------|------|--------|
| Item # | Division Name | Potential Reduction Name | Year | Amount |
| 1 | | | | \$0 |
| 2 | | | | \$0 |
| 3 | | | | \$0 |
| 4 | | | | \$0 |
| 5 | | | | \$0 |
| 6 | | | | \$0 |
| 7 | | | | \$0 |
| Division Total of Additions and Potential Reductions | | | | \$0 |