

**FISCAL YEAR
2022-2023**

**BOARD
OF TRUSTEES**

**BUDGET
WORKSHOP**

APRIL 21, 2022



**JOHNSON COUNTY
COMMUNITY COLLEGE**



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JOHNSON COUNTY
COMMUNITY COLLEGE

OUR MISSION

JCCC inspires learning to transform lives and strengthen communities.

OUR VISION

JCCC will be an innovative leader in equitable student access, learning and success.

OUR VALUES

Student-Centered: We promote an environment that shows the deepest care and support for the learning and growth of our students.

Teaching and Learning: We believe life-long learning is central to enriching the lives of our students, faculty, staff, and community for success in a global society.

Community Engagement: We value our role as the community's college and commit ourselves to partnerships that respond to the changing needs of those we serve.

Innovation: We foster an environment of excellence by intentionally seeking new and creative ways to meet the needs of our students, colleagues, and community.

Belonging: We value diversity, equity, and inclusion, creating a collaborative and respectful environment where all are connected to our mission.

Integrity: We hold ourselves accountable for our decisions and actions.



JCCC.EDU

2021-2025 Strategic Plan Goals & Strategies

Goal 1: Student Success

Strategy: 1 - Ensure our models of teaching and learning lead to student success.

Strategy: 2 - Successfully transition students to JCCC.

Strategy: 3 - Create effective systems and pathways for students.

Goal 2: Community Partnerships

Strategy: 1 - Identify and align with those who advance JCCC's mission, vision, and values.

Strategy: 2 - Promote the College as a partner of choice for strategic collaborations.

Strategy: 3 - Be a convener for issues that transform and strengthen our communities.

Goal 3: Diversity, Equity, Inclusion

Strategy: 1 - Cultivate and communicate institutional access, awareness, and accountability.

Strategy: 2 - Develop and support an inclusive environment that empowers all students, faculty, and staff to succeed.

Strategy: 3 - Implement, reinforce and sustain institutional structures, practices, processes, and partnerships consistent with diversity, equity, and inclusion principles.

Goal 4: Employee Engagement

Strategy: 1 - Encourage employee growth.

Strategy: 2 - Create and maintain an environment where employees are valued and belong.

Strategy: 3 - Develop a consistent culture of accountability, integrity, and equity.

I. Budget Guidelines & Calendar

JOHNSON COUNTY COMMUNITY COLLEGE

PRELIMINARY BUDGET GUIDELINES

FY 2022-2023

APPROVED DECEMBER 16, 2021

1) Unencumbered Cash Balances
Unencumbered cash balances will be maintained in accordance with the Cash Reserves Policy 210.07.
2) Assessed Valuation & Property Tax Levy
Johnson County assessed valuation will increase by 4%. The College's mill levy rate will remain flat at 9.110 mills, which exceeds the Revenue Neutral Rate. An estimated tax delinquency rate of 2% will be used.
3) Enrollment
Credit hour enrollment will remain flat with the 2021-22 budgeted credit hours.
4) Tuition Cost per Credit Hour
Tuition rates for FY 2022-23 are under review and will be presented to the Board for approval in Spring 2022.
5) State Aid
The budgeted state operating grant revenue will remain flat with the actual amount received in FY 2021-22.
6) Salary and Benefits Budgets
The total number of budgeted faculty and staff positions will not increase. This does not preclude reallocation of positions. An average salary increase will be budgeted pursuant to Master Agreement with the Faculty Association.
7) Staff to Recommend Operating Budget Priorities
College staff will recommend operating budget priorities for consideration. These recommendations will be informed by ongoing planning and assessment efforts, including the College's 2021-2025 Strategic Plan, Instructional Program Review and Administrative & Service Area Reviews. All budgeted line items will be supported by the appropriate justification.
8) Base Budgets for Operating Budgets
The two previous prior years and the current year-to-date actual results will serve as the base budgets for the FY 2022-23 operating budgets.

9) Capital Budgets - General Fund
The General Fund Capital budget will include allocations for renovation of the Science Labs and other approved remodel projects. Replacement of technology, furniture and equipment will be based on applicable replacement cycles.
10) Debt Service - General Fund
The General Fund budget will include \$3.7M for principal & interest due on the \$50 million Series 2017 Certificates of Participation.
11) Capital Budgets - Capital Outlay Fund
The Capital Outlay Fund budget will include revenue from the .5 mill tax levy. Budgets will be established for repairs, maintenance and capital projects.

JOHNSON COUNTY COMMUNITY COLLEGE

UPDATED BUDGET GUIDELINES

FY 2022-2023

SUBJECT TO APPROVAL - UPDATES IN RED BELOW

1) Unencumbered Cash Balances
Unencumbered cash balances will be maintained in accordance with the Cash Reserves Policy 210.07.
2) Assessed Valuation & Property Tax Levy
Johnson County assessed valuation will increase by 9.25%. The College's mill levy rate will be reduced by 0.4 mills from 9.1 to 8.7, which exceeds the Revenue Neutral Rate. An estimated tax delinquency rate of 2% will be used.
3) Enrollment
Credit hour enrollment will remain flat with the 2021-22 estimated actual credit hours.
4) Tuition Cost per Credit Hour
Tuition rates for FY 2022-23 will increase by \$3 per credit hour for Johnson County resident students (\$97), \$4 per credit hour for in-state students (\$116), and \$5 per credit hour for out-of-state and international students (\$228) and the Metro Rate (\$143).
5) State Aid
The budgeted state operating grant revenue will remain flat with the actual amount received in FY 2021-22.
6) Salary and Benefits Budgets
The total number of budgeted faculty and staff positions will not increase. This does not preclude reallocation of positions. An average salary increase will be budgeted pursuant to Master Agreement with the Faculty Association.
7) Staff to Recommend Operating Budget Priorities
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9) Capital Budgets - General Fund

The General Fund Capital budget will include allocations for renovation of the Science Labs and other approved remodel projects. Replacement of technology, furniture and equipment will be based on applicable replacement cycles.

10) Debt Service - General Fund

The General Fund budget will include \$3.7M for principal & interest due on the \$50 million Series 2017 Certificates of Participation.

11) Capital Budgets - Capital Outlay Fund

The Capital Outlay Fund budget will include revenue from the .5 mill tax levy. Budgets will be established for repairs, maintenance and capital projects.

**JOHNSON COUNTY COMMUNITY COLLEGE
BUDGET CYCLE CALENDAR**

FY 2022-2023

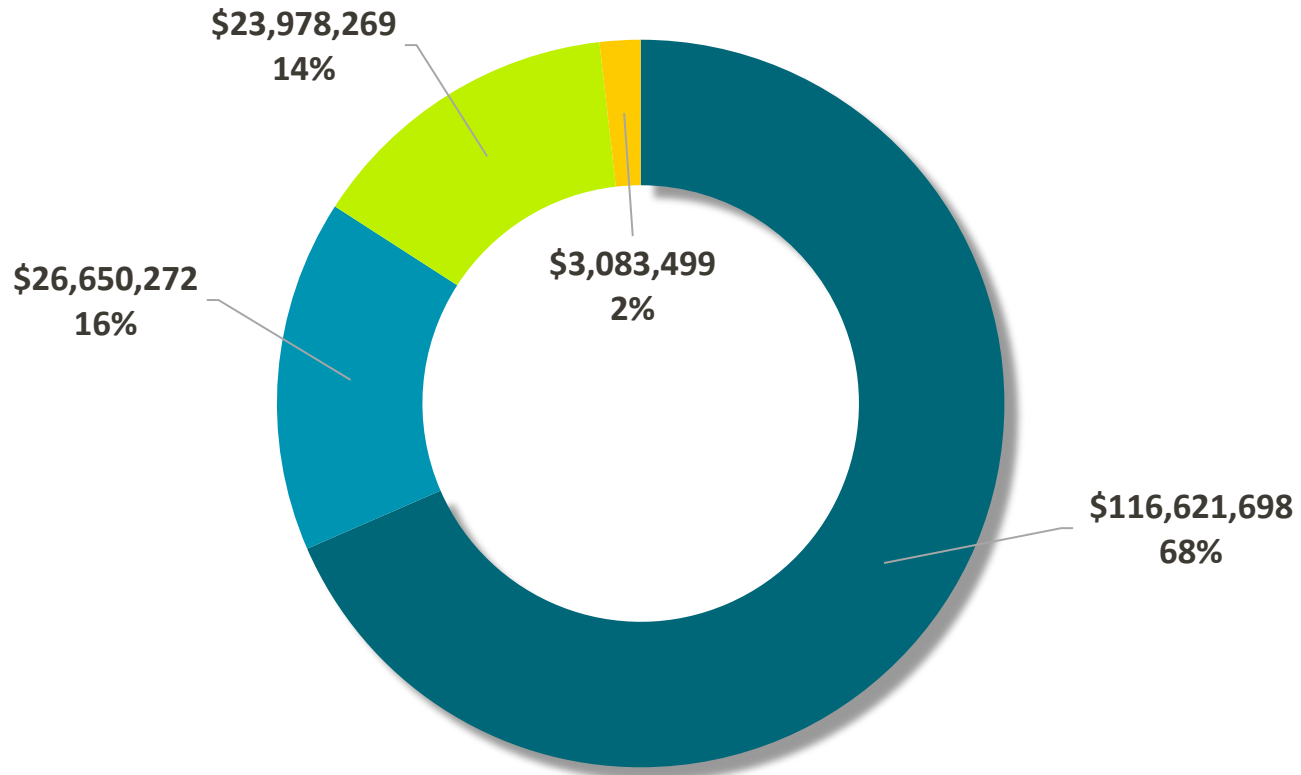
OCTOBER 2021	Budget Tasks
4	Committee of the Whole review of preliminary budget calendar
21	Board of Trustees review of preliminary budget calendar
TBD	Student Senate budget discussion
NOVEMBER 2021	Budget Tasks
2	President's Cabinet discussion of FY23 proposed budget guidelines
8	Distribute FY 2022-23 budget calendar to Budget Administrators
8	Budget Administrators receive Excel worksheet(s), <i>Proposed Budget Based on Actuals</i> , including 2 prior years' actual expenditures and current adopted budget to assist in developing a proposed budget and justifications
8	Strategic Plan sponsors receive template for submission of budget requests tied to Strategic Plan action items
8	Remodel Requests for renovation/remodeling and equipment installation can be input in Team Dynamix
8	Replacement Capital Equipment reports are distributed by Business Services
8	Self-Service Budget Development and the Capital Schedule (Sharepoint) are available for entry
19	Remodel Requests due in Team Dynamix. Approved requests will be costed out by Campus Services and further prioritized
29	Committee of the Whole review of proposed budget guidelines
DECEMBER 2021	Budget Tasks
16	Board of Trustees vote on FY 2022-23 budget guidelines
17	Budget Administrators receive FY 2022-23 approved budget guidelines
30	Instructional program reviews and Administrative and Service Area reviews are finalized and submitted into Strategic Planning Online (SPOL) software
JANUARY 2022	Budget Tasks
13	Budget Kickoff Meeting with Budget Administrators
14	Information Technology Planning (ITP) reports are distributed by Information Services
14	Position Request forms due to Human Resources
FEBRUARY 2022	Budget Tasks
7	Proposed budget spreadsheets due to supervisors for review
17	Final approved budget requests due in Self-Service Budget Development with justification of all line items
17	Information Technology Planning (ITP) requests due to Information Services
17	Approved capital equipment requests due in the Capital Schedule Sharepoint site
MARCH 2022	Budget Tasks
1	Budget review and prioritization by President's Cabinet
TBD	Budget review and prioritization by President's Cabinet
APRIL 2022	Budget Tasks
21	Annual Board of Trustees Budget Workshop, 4:00 p.m.
25	Committee of the Whole review of proposed FY 2022-23 Management Budget
MAY 2022	Budget Tasks
12	Board of Trustees vote on FY 2022-23 Management Budget

JUNE 2022	Budget Tasks
15	Receive Revenue Neutral Rate (RNR) from County Clerk
30	Load FY 2022-23 Management Budget into accounting system
JULY 2022	Budget Tasks
1	First day of Fiscal Year 2022-2023
20	Notify County Clerk of intent to exceed RNR (if applicable)
AUGUST 2022	Budget Tasks
TBD	Committee of the Whole review of required budget publications
TBD	Board of Trustees vote on required budget publications
20	Publish notice of intent to exceed RNR and RNR hearing at least 10 days in advance of the RNR hearing (if applicable)
20	Publish notice of budget hearing at least 10 days in advance of the budget hearing
SEPTEMBER 2022	Budget Tasks
TBD	Committee of the Whole review of proposed FY 2022-23 Legal Budget
TBD	Revenue Neutral Rate (RNR) hearing for FY 2022-23 Legal Budget
TBD	Annual public hearing for FY 2022-23 Legal Budget
TBD	Board of Trustees vote on FY 2022-23 Legal Budget
OCTOBER 2022	Budget Tasks
1	File Adopted Legal Budget with state and county offices

II. Revenues

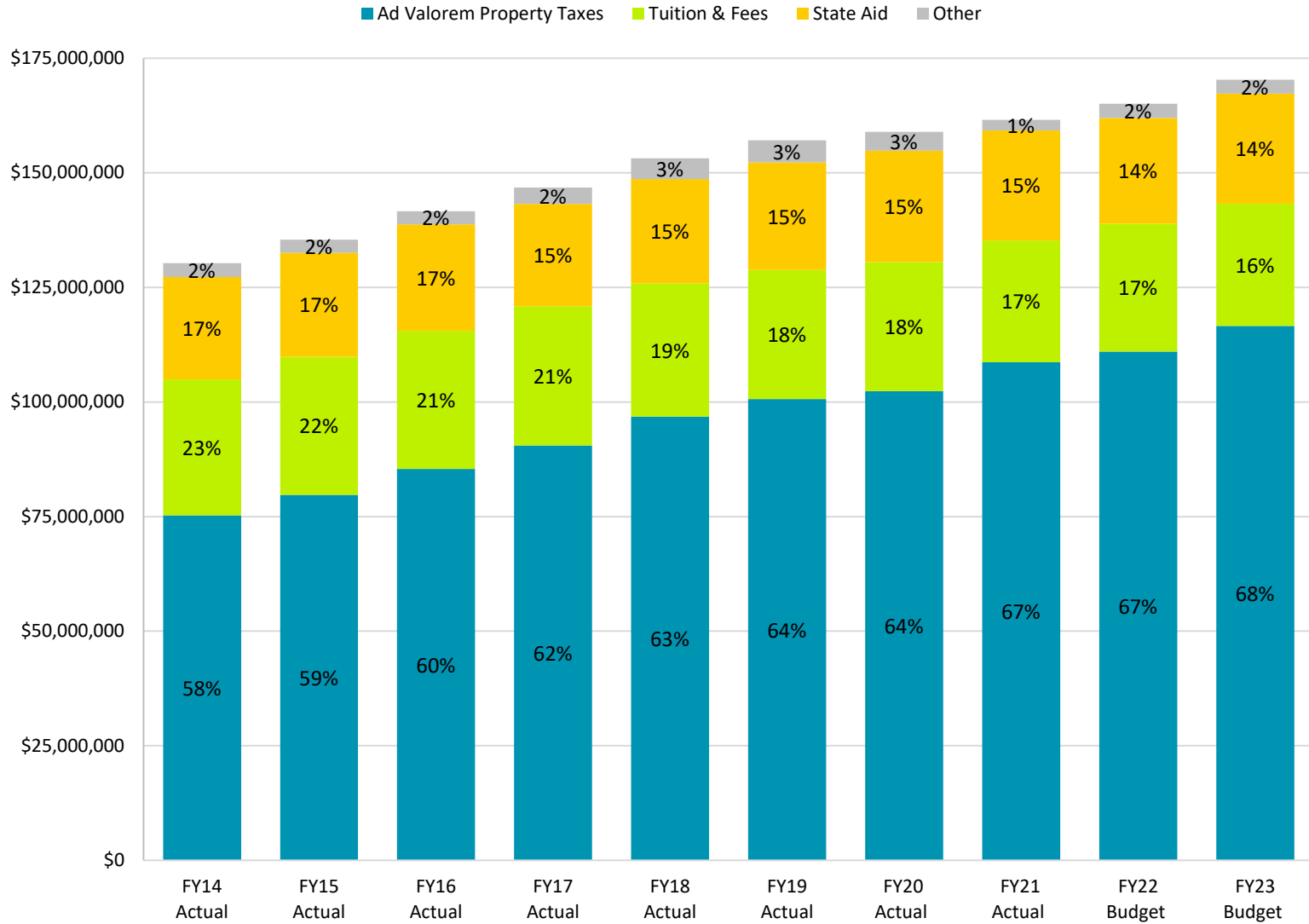
**General/Postsecondary Technical Education(PTE) Funds
Revenue Budget
2022-2023**

■ Ad Valorem Property Taxes ■ Tuition and Fees ■ State Aid ■ Other Income



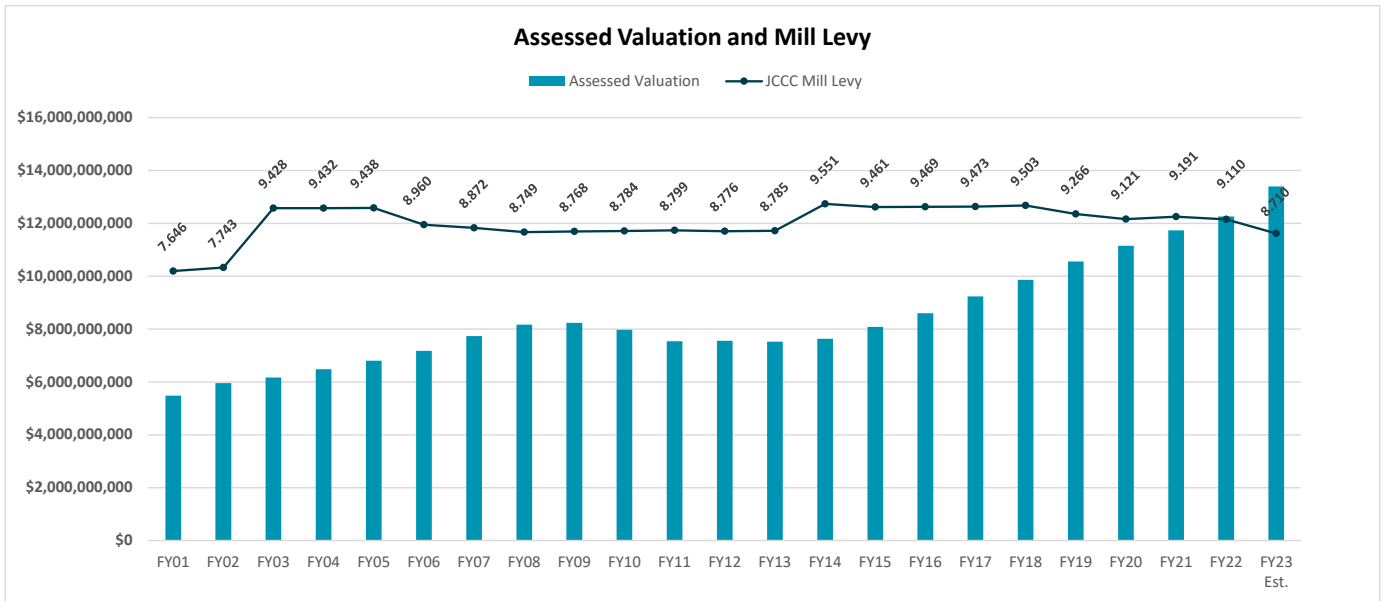
Total Revenue \$170,333,738

General/Postsecondary Technical Education(PTE) Funds Revenues by Source



**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
ASSESSED VALUATION AND MILL LEVY**

<u>Fiscal Year</u>	<u>Assessed Valuation</u>	<u>% Change</u>	<u>JCCC Mill Levy</u>	<u>Mill Change</u>
FY01	\$5,482,711,314	13.06%	7.646	0.46
FY02	\$5,951,066,419	8.54%	7.743	0.10
FY03	\$6,169,844,607	3.68%	9.428	1.69
FY04	\$6,481,292,971	5.05%	9.432	0.00
FY05	\$6,803,214,025	4.97%	9.438	0.01
FY06	\$7,178,491,041	5.52%	8.960	(0.48)
FY07	\$7,733,096,457	7.73%	8.872	(0.09)
FY08	\$8,168,949,925	5.64%	8.749	(0.12)
FY09	\$8,231,306,706	0.76%	8.768	0.02
FY10	\$7,969,528,237	-3.18%	8.784	0.02
FY11	\$7,535,717,941	-5.44%	8.799	0.01
FY12	\$7,551,985,565	0.22%	8.776	(0.02)
FY13	\$7,520,503,387	-0.42%	8.785	0.01
FY14	\$7,630,978,170	1.47%	9.551	0.77
FY15	\$8,084,290,606	5.94%	9.461	(0.09)
FY16	\$8,596,593,490	6.34%	9.469	0.01
FY17	\$9,229,880,308	7.37%	9.473	0.00
FY18	\$9,858,473,397	6.81%	9.503	0.03
FY19	\$10,558,374,635	7.10%	9.266	(0.24)
FY20	\$11,150,289,696	5.61%	9.121	(0.15)
FY21	\$11,733,829,400	5.23%	9.191	0.07
FY22	\$12,260,371,273	4.49%	9.110	(0.08)
FY23 Est.	\$13,394,455,616	9.25%	8.710	(0.40)



**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
HISTORICAL MILL LEVY ANALYSIS**

Updated November 2021

Mill Levy for a Residence at College and Quivira

Tax Year	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Total Mill Levy	115.881	116.617	114.936	118.176	119.154	122.093	121.010	120.086	119.208	119.038
JCCC Mill Levy	8.785	9.551	9.461	9.469	9.473	9.503	9.266	9.121	9.191	9.110
JCCC's portion of total Mill Levy	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%
Average Residential Value (ARV)	\$ 229,000	\$ 229,000	\$ 238,000	\$ 250,000	\$ 262,000	\$ 281,000	\$ 299,000	\$ 317,000	\$ 332,000	\$ 348,000
JCCC taxes on ARV	\$ 231	\$ 252	\$ 259	\$ 272	\$ 285	\$ 307	\$ 319	\$ 333	\$ 351	\$ 365
JCCC	8.785	9.551	9.461	9.469	9.473	9.503	9.266	9.121	9.191	9.110
Kansas Board of Regents	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Olathe USD 233	69.618	69.486	67.868	67.764	67.774	71.174	70.665	69.878	69.138	68.282
City of Overland Park	12.769	12.833	12.837	12.848	13.800	13.565	13.566	13.557	13.582	14.578
Johnson County, Library, Parks & Rec	23.209	23.247	23.270	26.595	26.607	26.351	26.013	26.030	25.797	25.568
	<u>115.881</u>	<u>116.617</u>	<u>114.936</u>	<u>118.176</u>	<u>119.154</u>	<u>122.093</u>	<u>121.010</u>	<u>120.086</u>	<u>119.208</u>	<u>119.038</u>
For Information:										
Shawnee Mission USD 512	55.766	55.611	55.911	54.059	54.940	53.663	52.427	52.121	52.351	51.667
Blue Valley USD 229	72.027	70.036	67.939	67.889	66.255	66.614	64.999	62.797	60.503	58.967
City of Olathe	24.794	24.818	24.701	24.688	24.708	24.700	24.406	24.397	24.440	24.458

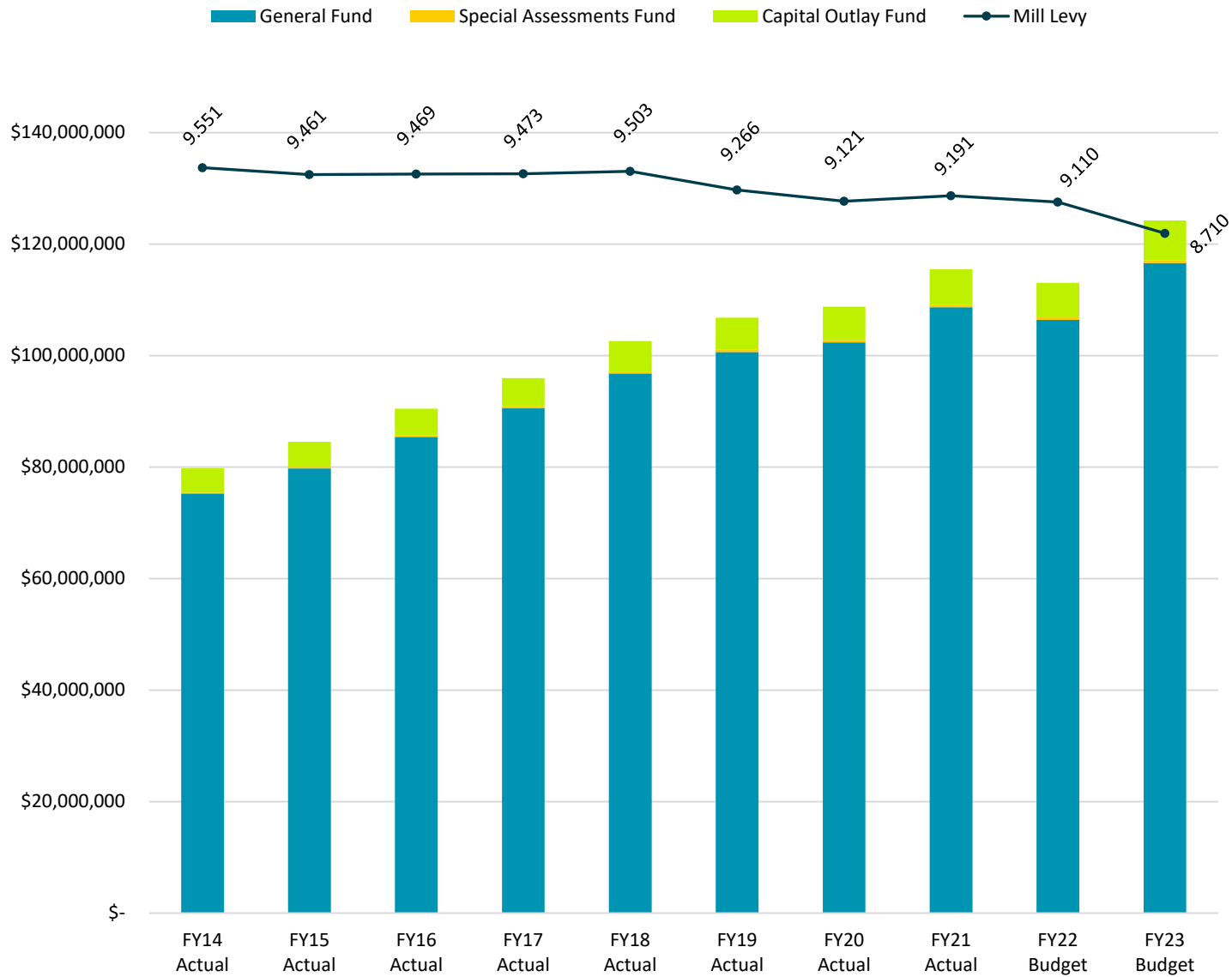
Source: Annual Abstract of Taxes, County Clerk's Office, Johnson County, KS

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
ESTIMATED TAXES FOR AN AVERAGE RESIDENCE**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Average Appraised Value*	\$ 229,000	\$ 238,000	\$250,000	\$262,000	\$281,000	\$299,000	\$317,000	\$332,000	\$348,000	\$385,000
Residential Assessment Rate	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%
Assessed Value	\$26,335	\$27,370	\$28,750	\$30,130	\$32,315	\$34,385	\$36,455	\$38,180	\$40,020	\$44,275
JCCC Mill Levy	9.551	9.461	9.461	9.473	9.503	9.266	9.121	9.191	9.11	8.71
Taxes Levied	\$252	\$259	\$272	\$285	\$307	\$319	\$333	\$351	\$365	\$386
Annual % Change in Appraised Value	0.00%	3.93%	5.04%	4.80%	7.25%	6.41%	6.02%	4.73%	4.82%	10.63%
Annual % Change in JCCC Mill Levy	8.7%	-0.9%	0.0%	0.1%	0.3%	-2.5%	-1.6%	0.8%	-0.9%	-4.4%
Annual % Change in Taxes Levied	8.7%	3.0%	5.0%	4.9%	7.6%	3.8%	4.4%	5.5%	3.9%	5.8%
10-Year % Change in Appraised Value										68%
10-Year % Change in JCCC Mill Levy										-9%
10-Year % Change in Taxes Levied										53%

* Source: Office of the County Appraiser

Ad Valorem Property Tax Revenues (All Funds)

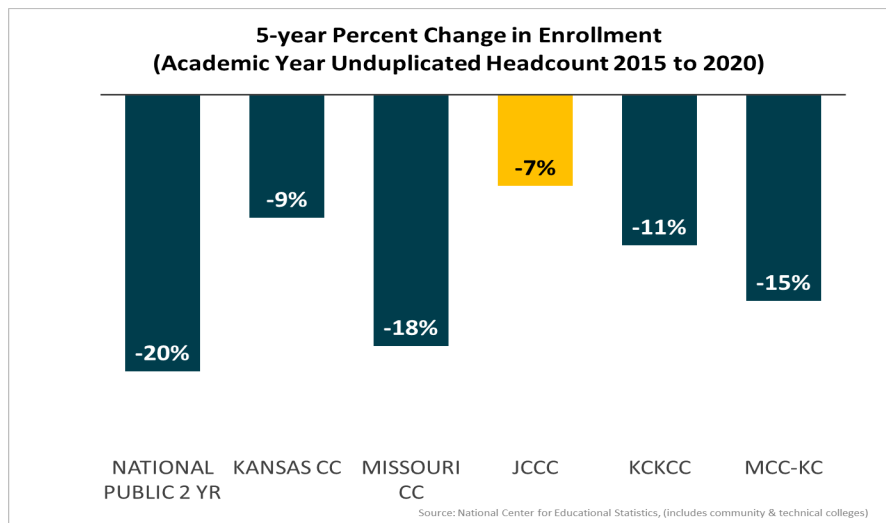


**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
STUDENT CREDIT HOUR ENROLLMENT**

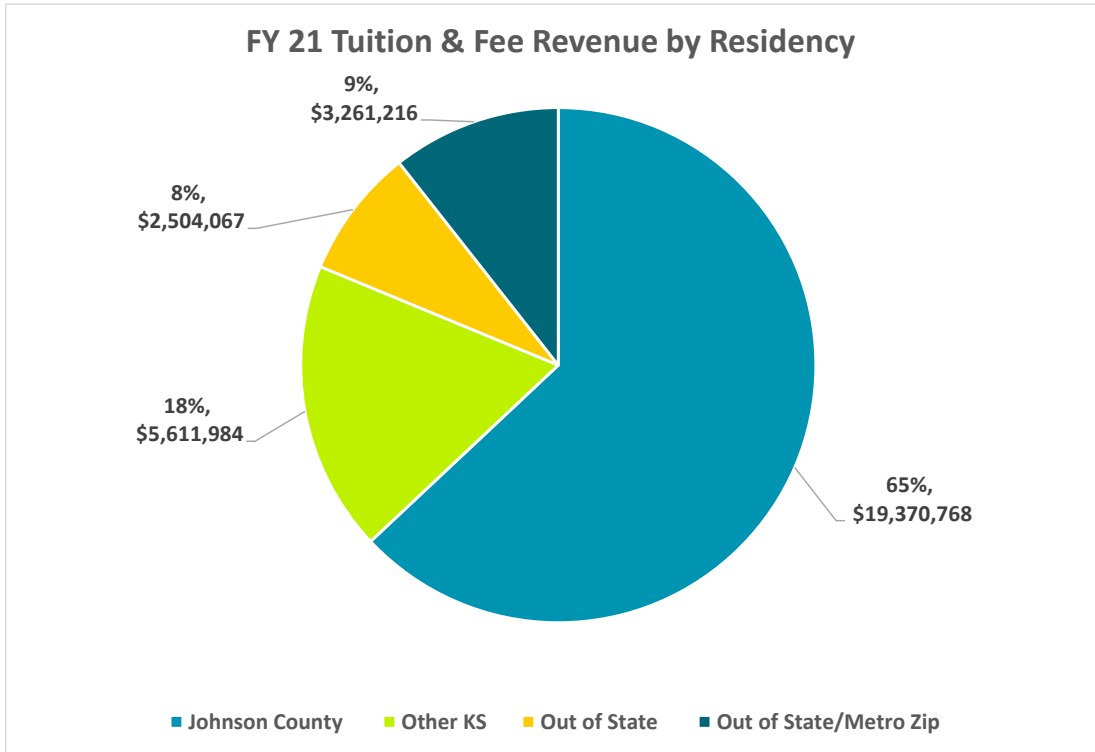
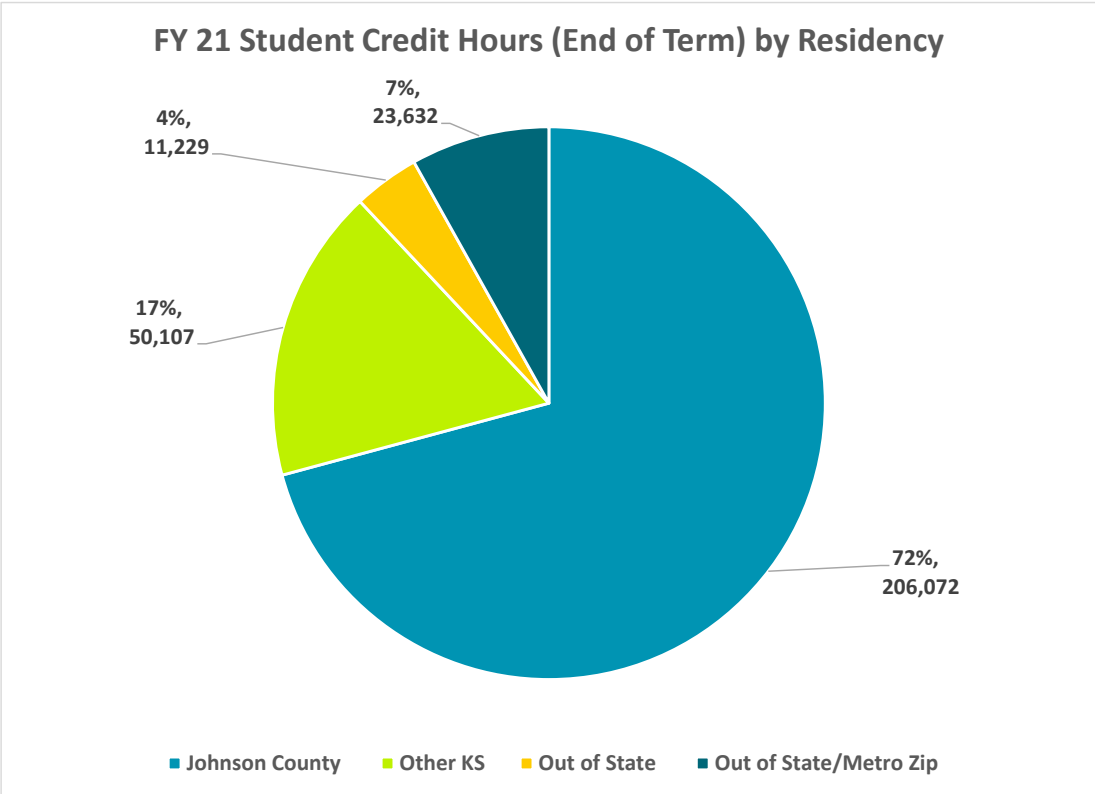
<u>Academic Year</u>	<u>AY Student Credit Hours</u>	<u>% Change</u>	<u>Student FTE</u>
2001	275,556	1.5%	9,185
2002	290,874	5.6%	9,696
2003	301,628	3.7%	10,054
2004	310,198	2.8%	10,340
2005	330,081	6.4%	11,003
2006	336,357	1.9%	11,212
2007	341,317	1.5%	11,377
2008	339,368	-0.6%	11,312
2009	346,990	2.2%	11,566
2010	375,671	8.3%	12,522
2011	379,896	1.1%	12,663
2012	369,562	-2.7%	12,319
2013	353,239	-4.4%	11,775
2014	338,743	-4.1%	11,291
2015	338,897	0.0%	11,297
2016	328,159	-3.2%	10,939
2017	328,076	0.0%	10,936
2018	319,367	-2.7%	10,646
2019	311,582	-2.4%	10,386
2020	311,084	-0.2%	10,369
2021*	271,870	-12.6%	9,062
Budget 2022	290,671	6.9%	9,689
Budget 2023	272,000	-6.4%	9,067

Data Source: JCCC Institutional Research - Credit Hours based as of Semester Census

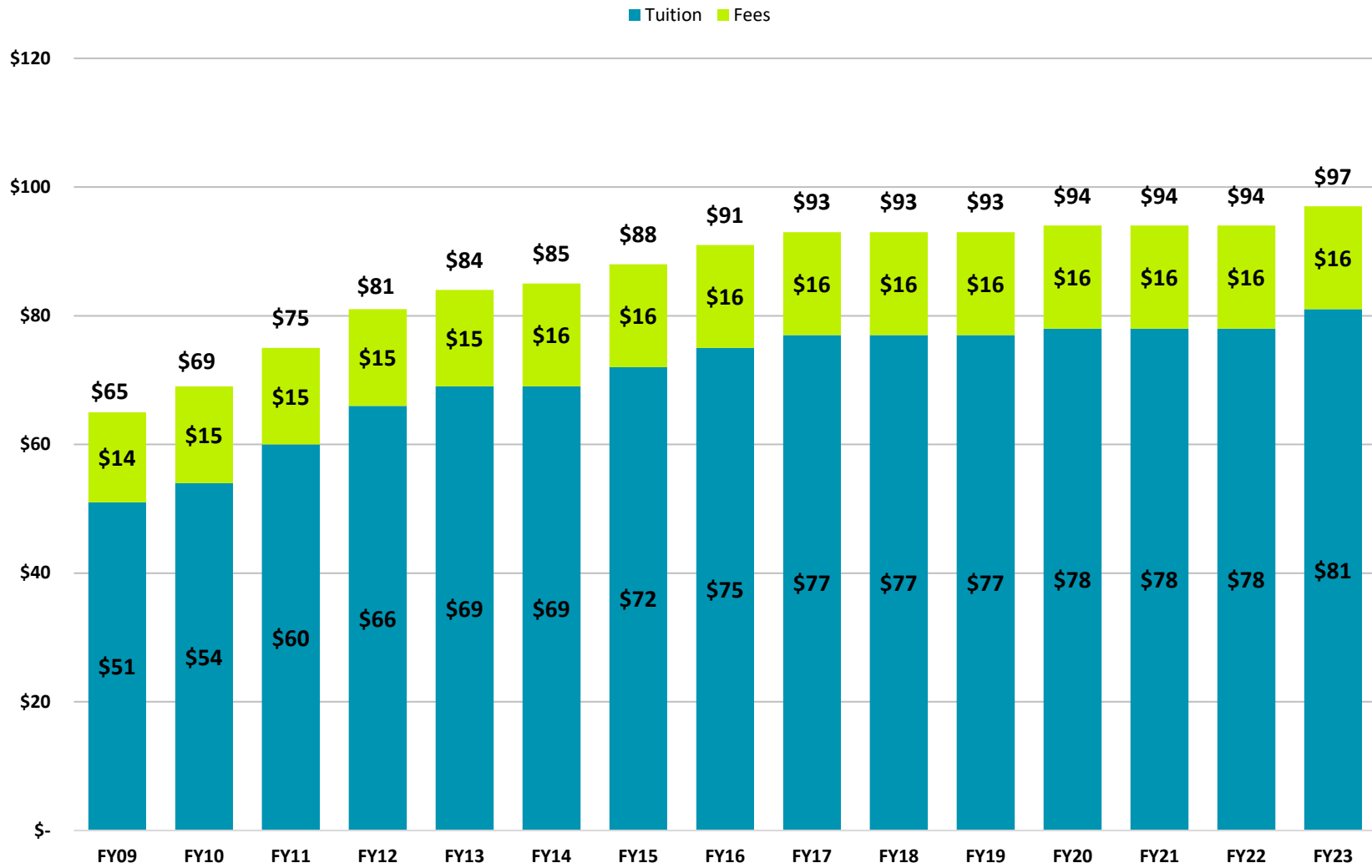
*Fall 2020 Census was negatively impacted due to impact of COVID on high school student enrollment deadline



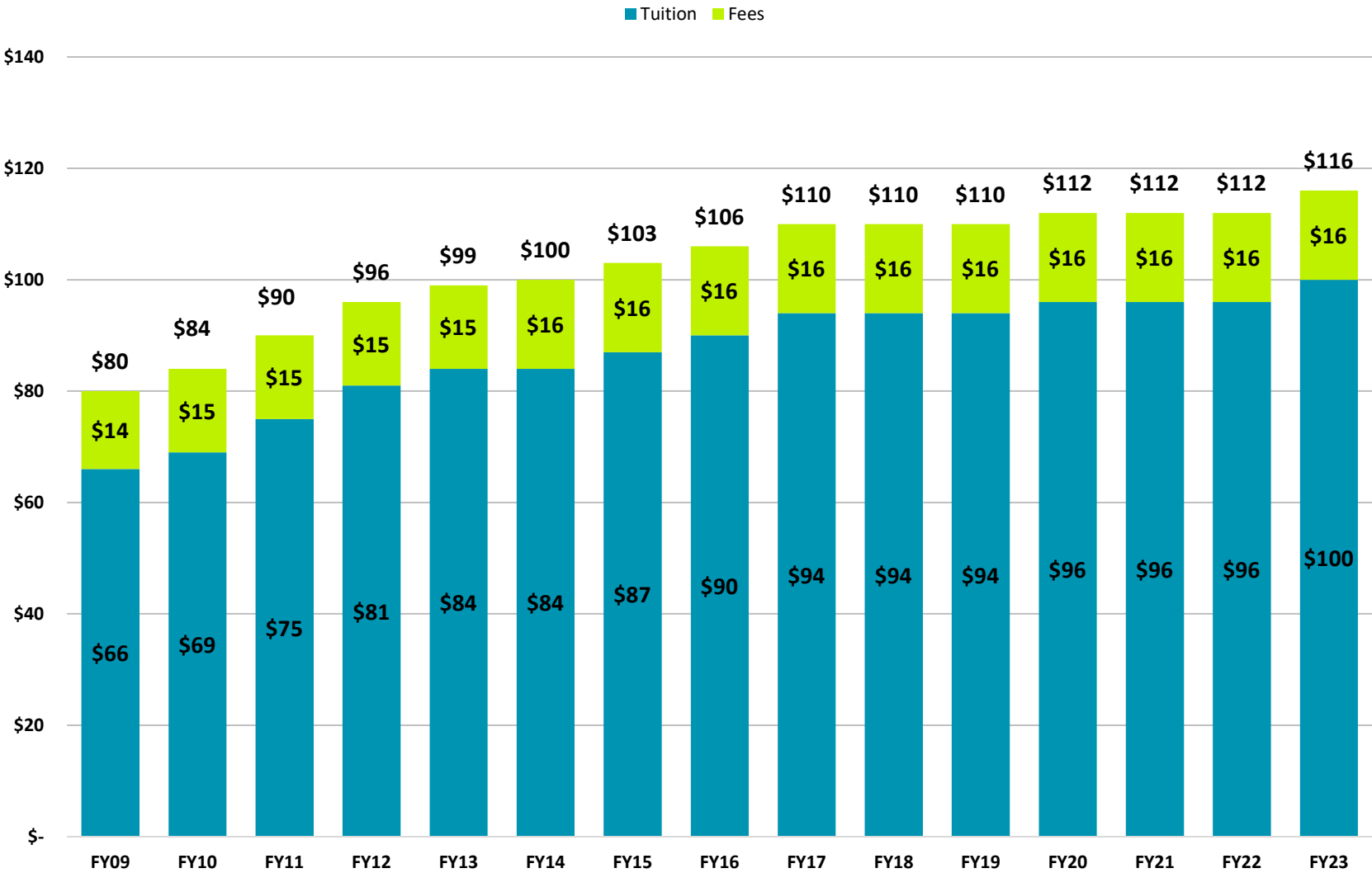
**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
CREDIT ENROLLMENT BY RESIDENCY**



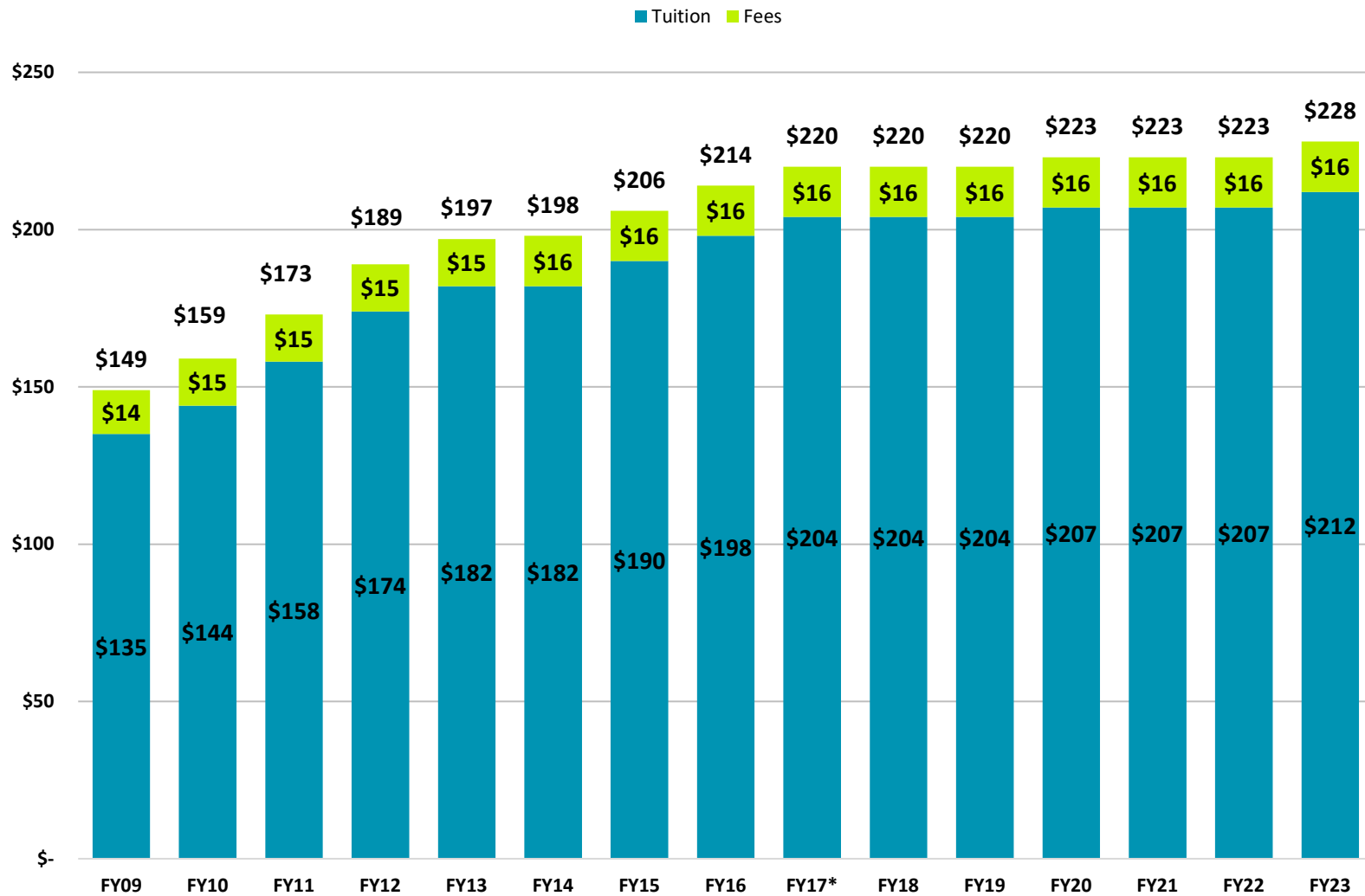
Johnson County Resident Tuition & Fees per Credit Hour



Kansas Resident Tuition & Fees per Credit Hour



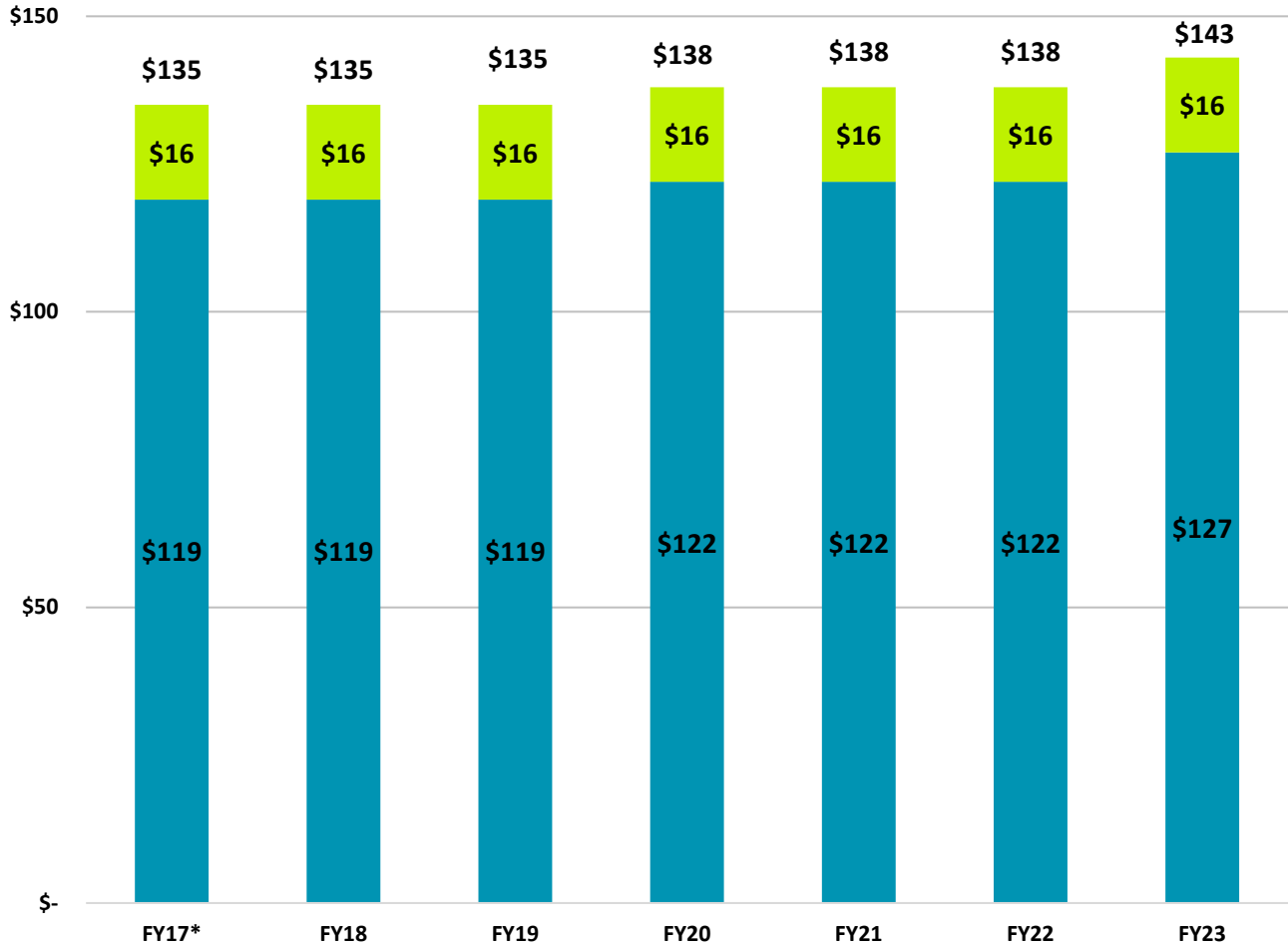
Out of State & International Tuition & Fees per Credit Hour



* Metro Rate of \$135 per Credit Hour effective Fall 2016 for bordering counties in Missouri.

Metro Rate Tuition & Fees per Credit Hour

■ Tuition ■ Fees



* Metro Rate effective Fall 2016 for bordering counties in Missouri.

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
REQUIRED STUDENT FEES PER CREDIT HOUR**

Year	Student Activity Fee	Debt Reduction Fee	Parking & Roads Fee	Sustainability Fee	Total Required Fees
2000-2001	\$4.00	\$4.00	-	-	\$8.00
2001-2002	\$4.00	\$4.00	-	-	\$8.00
2002-2003	\$5.00	\$4.00	\$3.00	-	\$12.00
2003-2004	\$5.00	\$4.00	\$3.00	-	\$12.00
2004-2005	\$6.00	\$5.00	\$3.00	-	\$14.00
2005-2006	\$6.00	\$5.00	\$3.00	-	\$14.00
2006-2007	\$6.00	\$5.00	\$3.00	-	\$14.00
2007-2008	\$6.00	\$5.00	\$3.00	-	\$14.00
2008-2009	\$6.00	\$5.00	\$3.00	-	\$14.00
2009-2010	\$6.00	\$5.00	\$3.00	\$1.00	\$15.00
2010-2011	\$6.00	\$5.00	\$3.00	\$1.00	\$15.00
2011-2012	\$6.00	\$5.00	\$3.00	\$1.00	\$15.00
2012-2013	\$6.00	\$5.00	\$3.00	\$1.00	\$15.00
2013-2014	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2014-2015	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2015-2016	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2016-2017	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2017-2018	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2018-2019	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2019-2020	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2020-2021	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2021-2022	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2022-2023	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
CREDIT COURSE FEE SCHEDULE**

Subj	Crs Nbr	Crs Title	Fee Amt
FLR	130	Principles Traditional Design	\$100.00
FLR	150	Contemporary Design Styles	\$100.00
FLR	200	Plants for Interior Design	\$100.00
FLR	220	Wedding Design	\$100.00
FLR	250	Special Event Designs	\$100.00
HMG	281	Culinary Arts Practicum I	\$400.00
MUS	231	Applied Voice I (Private)	\$150.00
MUS	232	Applied Voice II (Private)	\$150.00
MUS	233	Applied Voice III (Private)	\$150.00
MUS	234	Applied Voice IV (Private)	\$150.00
MUS	236	Applied Piano I (Private)	\$150.00
MUS	237	Applied Piano II (Private)	\$150.00
MUS	238	Applied Piano III (Private)	\$150.00
MUS	239	Applied Piano IV (Private)	\$150.00
MUS	241	Applied Guitar I (Private)	\$150.00
MUS	242	Applied Guitar II (Private)	\$150.00
MUS	243	Applied Guitar III (Private)	\$150.00
MUS	244	Applied Guitar IV (Private)	\$150.00
MUS	246	Appl Classical Guitar I (Priv)	\$150.00
MUS	247	Appl Classical Guitar II(Priv)	\$150.00
MUS	248	Appl Classical Guitar III (Priv)	\$150.00
MUS	249	Appl Classical Guitar IV(Priv)	\$150.00
MUS	251	Applied Brass I (Private)	\$150.00
MUS	252	Applied Brass II (Private)	\$150.00
MUS	256	Applied Percussion I (Private)	\$150.00
MUS	257	Applied Percussion II(Private)	\$150.00
MUS	258	Applied Percussion III (Private)	\$150.00
MUS	259	Applied Percussion IV (Private)	\$150.00
MUS	261	Applied Woodwind I (Private)	\$150.00
MUS	262	Applied Woodwind II (Private)	\$150.00
MUS	263	Applied Woodwind III (Private)	\$150.00
MUS	264	Applied Woodwind IV (Private)	\$150.00
RREL	110	Intro Railroad Signal Systems	\$700.00
RREL	112	Track Circuits and Systems	\$700.00
RREL	114	Traffic Cntrl, Sw Mach & Lock	\$1,400.00
RREL	116	I/L Class, Crossing & Gates	\$1,400.00
RRIT	136	Rail & Sp Repair Welding	\$1,400.00
RRIT	145	Frog Welding	\$1,400.00
RRTC	123	Introduction/Conductor Service	\$700.00
RRTC	175	Conductor Mechanical Operation	\$700.00
RRTC	261	Conductor Service	\$700.00
RRTC	263	General Code/Operating Rules	\$1,400.00
RRTC	267	Conductor Field Application	\$700.00
RRTM	130	Freight Car Yard Inspection	\$700.00
RRTM	131	Freight Car Repair Track Insp	\$700.00
RRTM	152	Freight Car Air Brakes, Basic	\$700.00

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
TUITION AND FEES ANALYSIS**

<u>Residence</u>	<u>2022-2023</u>		<u>2021-2022</u>	
	<u>Cost per Credit Hour</u>	<u>30 Credit Hours</u>	<u>Cost per Credit Hour</u>	<u>30 Credit Hours</u>
Johnson County	\$97	\$2,910	\$94	\$2,820
Other Kansas County	\$116	\$3,480	\$112	\$3,360
Out of State and International	\$228	\$6,840	\$223	\$6,690
Metro Rate	\$143	\$4,290	\$138	\$4,140

The following are provided for comparative purposes only:

University of Kansas

Resident Undergraduate	\$336	\$10,092
Non-Resident Undergraduate	\$899	\$26,960
Additional Fees		Varies

Kansas State University

Resident Undergraduate	\$316	\$9,489
Non-Resident Undergraduate	\$852	\$25,560
Additional Fees		Varies

Metropolitan Community College (Missouri)

In District	\$116	\$3,480
Out of District	\$228	\$6,840
Out of State/International	\$307	\$9,210
Additional Fees		Varies

**KANSAS COMMUNITY COLLEGES
TUITION AND REQUIRED FEES RATES, Academic Year 2021-22**

Institution	Residency Status	AY 2022 Tuition per credit hour	AY 2022 Required Fees per credit hour	Total
ALLEN COMMUNITY COLLEGE	In-District	N/A	N/A	N/A
	Resident	60.00	64.00	124.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	60.00	64.00	124.00
	On-line	60.00	64.00	124.00
	International	60.00	64.00	124.00
BARTON COMMUNITY COLLEGE	In-District	67.00	44.00	111.00
	Resident	74.00	44.00	118.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	98.00	44.00	142.00
	On-line	145.00	5.00	150.00
	International	161.00	44.00	205.00
BUTLER COMMUNITY COLLEGE	In-District (Butler County)	76.15	25.85	102.00
	Resident	96.65	25.85	122.50
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	156.65	25.85	182.50
	On-line	76.15	25.85	102.00
	International	193.65	25.85	219.50
CLOUD COUNTY COMMUNITY COLLEGE	In-District (Cloud County)	71.00	35.00	106.00
	Resident	78.00	35.00	113.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	84.00	35.00	119.00
	On-line	71.00	60.00	131.00
	International	84.00	35.00	119.00
COFFEYVILLE COMMUNITY COLLEGE	In-District	N/A	N/A	N/A
	Resident	39.00	56.00	95.00
	Border state, non-resident (contiguous counties in OK, MO)	49.00	56.00	105.00
	Non-resident	88.00	56.00	144.00
	On-line	39.00	91.00	130.00
	International	104.00	118.00	222.00
COLBY COMMUNITY COLLEGE	In-District (Thomas County)	74.00	47.25	121.25
	Resident	79.00	47.25	126.25
	Border state, non-resident (CO, NE, MO, OK, TX)	99.00	47.25	146.25
	Non-resident	133.00	47.25	180.25
	On-line	141.25	N/A	141.25
	International	159.00	47.25	206.25
COWLEY COMMUNITY COLLEGE	In-District (Cowley County)	57.00	57.00	114.00
	Resident	68.00	57.00	125.00
	Border state, non-resident (OK)	78.00	57.00	135.00
	Non-resident	116.00	57.00	173.00
	On-line	57.00	87.00	144.00
	International	163.00	57.00	220.00
DODGE CITY COMMUNITY COLLEGE	In-District (Ford County)	29.00	82.00	111.00
	Resident	47.00	102.00	149.00
	Border state, non-resident (CO, NM, TX, OK, MI, NB, AZ, UT)	47.00	102.00	149.00
	Non-resident	57.00	104.00	161.00
	On-line	29.00	82.00	111.00
	International	57.00	112.00	169.00
FORT SCOTT COMMUNITY COLLEGE	In-District (Bourbon County)	47.00	55.00	102.00
	Resident	62.00	55.00	117.00
	Border state, non-resident (AR, CO, MO, NE, OK)	N/A	N/A	N/A
	Non-resident	62.00	55.00	117.00
	On-line	47.00	55.00	102.00
	International	128.00	55.00	183.00
GARDEN CITY COMMUNITY COLLEGE	In-District (Finney County)	61.00	53.00	114.00
	Resident	62.00	53.00	115.00
	Border state, non-resident (CO, MO, NE, NM, OK, TX)	76.00	53.00	129.00
	Non-resident	81.00	53.00	134.00
	On-line	61.00	89.00	150.00
	International	99.00	53.00	152.00

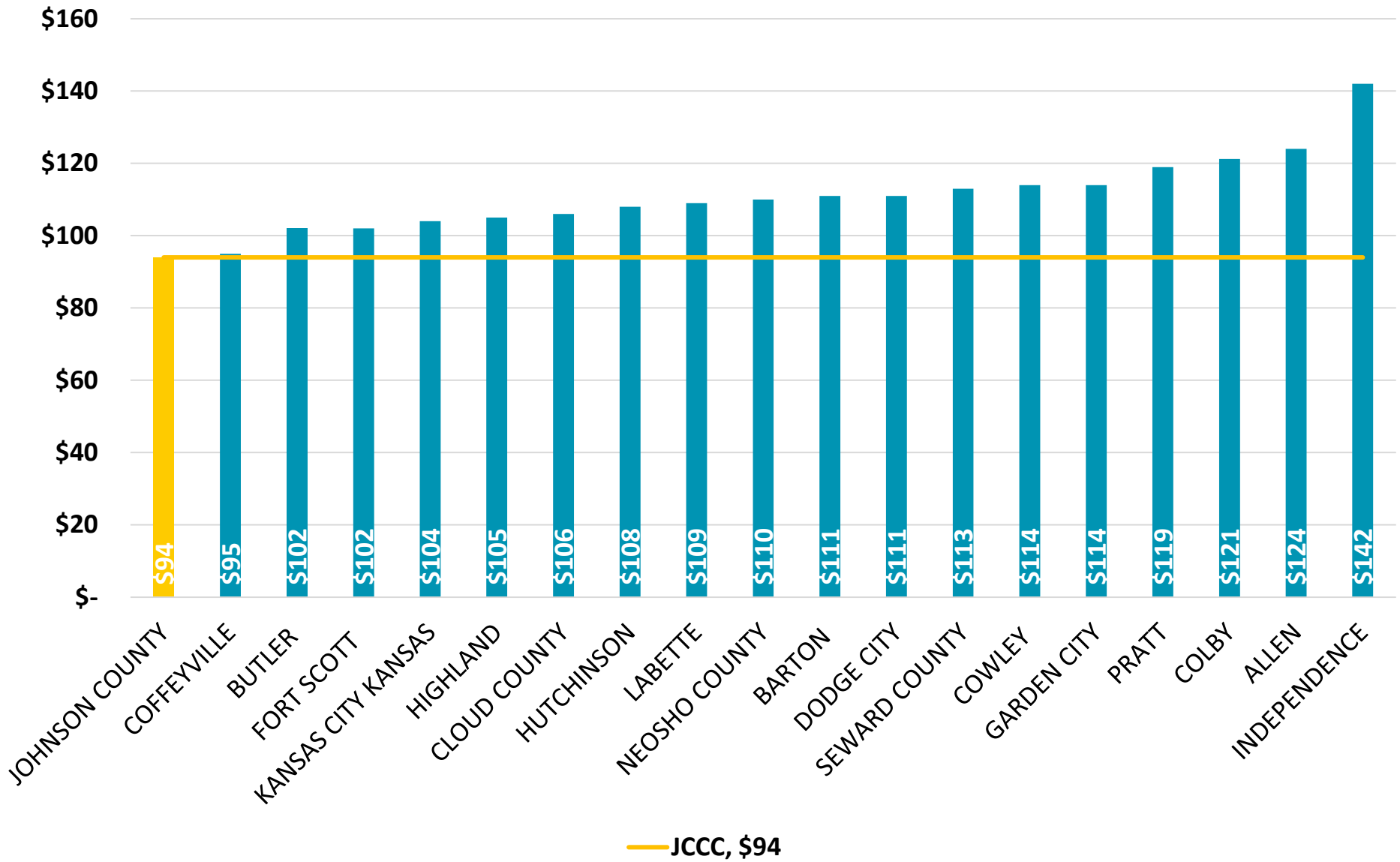
**KANSAS COMMUNITY COLLEGES
TUITION AND REQUIRED FEES RATES, Academic Year 2021-22**

Institution	Residency Status	AY 2022 Tuition per credit hour	AY 2022 Required Fees per credit hour	Total
HIGHLAND COMMUNITY COLLEGE	In-District (Doniphan County)	55.00	50.00	105.00
	Resident	55.00	65.00	120.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	55.00	65.00	120.00
	On-line	55.00	65.00	120.00
	International	268.00	65.00	333.00
HUTCHINSON COMMUNITY COLLEGE	In-District (Reno County)	85.00	23.00	108.00
	Resident	95.00	23.00	118.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	126.00	23.00	149.00
	On-line	85.00	40.00	125.00
	International	135.00	33.00	168.00
INDEPENDENCE COMMUNITY COLLEGE	In-District (Montgomery County)	64.00	78.00	142.00
	Resident	70.00	78.00	148.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	77.00	78.00	155.00
	On-line	64.00	78.00	142.00
	International	161.00	78.00	239.00
JOHNSON COUNTY COMMUNITY COLLEGE	In-District (Johnson County)	78.00	16.00	94.00
	Resident	96.00	16.00	112.00
	Border state, non-resident (Zip codes 640xx and 641xx)	122.00	16.00	138.00
	Non-resident	207.00	16.00	223.00
	On-line	78.00	16.00	94.00
	International	207.00	16.00	223.00
KANSAS CITY KANSAS COMMUNITY COLLEGE	In-District (Wyandotte County)	82.00	22.00	104.00
	Resident	88.00	22.00	110.00
	Border state, non-resident (5 counties in Missouri)	113.00	22.00	135.00
	Non-resident	195.00	22.00	217.00
	On-line	88.00	22.00	110.00
	International	195.00	22.00	217.00
LABETTE COMMUNITY COLLEGE	In-District	N/A	N/A	N/A
	Resident	54.00	55.00	109.00
	Border state, non-resident (AR, MO, OK)	75.00	55.00	130.00
	Non-resident	79.00	55.00	134.00
	On-line	54.00	85.00	139.00
	International	138.00	55.00	193.00
NEOSHO COUNTY COMMUNITY COLLEGE (Chanute Campus)	In-District (Neosho County)	77.00	33.00	110.00
	Resident	77.00	48.00	125.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	77.00	70.00	147.00
	On-line	77.00	56.00	133.00
	International	150.00	52.00	202.00
PRATT COMMUNITY COLLEGE	In-District	N/A	N/A	N/A
	Resident	66.00	53.00	119.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	79.00	53.00	132.00
	On-line	66.00	53.00	119.00
	International	100.00	53.00	153.00
SEWARD COUNTY COMMUNITY COLLEGE	In-District (Seward County)	71.00	42.00	113.00
	Resident	72.00	42.00	114.00
	Border state, non-resident (CO, MO, NE, NM, OK, TX)	94.00	42.00	136.00
	Non-resident	109.00	42.00	151.00
	On-line	108.00	42.00	150.00
	International	109.00	42.00	151.00

Source: Kansas Board of Regents
Average In-District or Resident

\$110.75

Kansas Community Colleges 2021-22 Tuition & Required Fees: In-District (Low/High)



PUBLIC TWO-YEAR COLLEGES							
Average Published In-District Tuition and Fees by State							
Sorted High to Low for 2021-22 Cost							
State	2017-18	2018-19	2019-20	2020-21	2021-22	1-Year % Change	5-Year % Change
Vermont	\$8,215	\$8,190	\$8,210	\$8,600	\$8,600	0%	5%
South Dakota	\$6,753	\$6,700	\$6,990	\$7,090	\$7,237	2%	7%
New Hampshire	\$7,042	\$7,090	\$7,100	\$7,100	\$7,095	0%	1%
Massachusetts	\$6,218	\$6,300	\$6,580	\$6,770	\$6,812	1%	10%
Oregon	\$5,199	\$5,310	\$5,620	\$5,840	\$5,989	3%	15%
South Carolina	\$5,580	\$5,640	\$5,850	\$5,900	\$5,910	0%	6%
Minnesota	\$5,611	\$5,440	\$5,600	\$5,640	\$5,882	4%	5%
Iowa	\$5,220	\$5,320	\$5,460	\$5,660	\$5,778	2%	11%
New York	\$5,508	\$5,490	\$5,630	\$5,700	\$5,736	1%	4%
Pennsylvania	\$5,487	\$5,480	\$5,660	\$5,600	\$5,625	0%	3%
Kentucky	\$5,250	\$5,310	\$5,460	\$5,610	\$5,610	0%	7%
New Jersey	\$5,014	\$5,040	\$5,220	\$5,430	\$5,498	1%	10%
North Dakota	\$4,736	\$4,830	\$4,990	\$5,280	\$5,471	4%	16%
Ohio	\$4,519	\$4,720	\$4,870	\$5,140	\$5,393	5%	19%
Virginia	\$5,281	\$5,260	\$5,260	\$5,230	\$5,216	0%	-1%
Indiana	\$4,715	\$4,710	\$4,840	\$4,960	\$4,994	1%	6%
Rhode Island	\$4,694	\$4,560	\$4,700	\$4,840	\$4,982	3%	6%
Delaware	\$4,859	\$4,850	\$4,930	\$4,950	\$4,945	0%	2%
Alabama	\$4,612	\$4,760	\$4,870	\$4,910	\$4,929	0%	7%
Maryland	\$4,664	\$4,680	\$4,780	\$4,810	\$4,826	0%	3%
Colorado	\$4,447	\$4,510	\$4,520	\$4,820	\$4,798	0%	8%
Washington	\$4,437	\$4,440	\$4,610	\$4,770	\$4,796	1%	8%
Wisconsin	\$4,592	\$4,550	\$4,620	\$4,510	\$4,661	3%	2%
Tennessee	\$4,447	\$4,560	\$4,650	\$4,640	\$4,639	0%	4%
Wyoming	\$3,294	\$3,240	\$4,170	\$4,310	\$4,590	6%	39%
Oklahoma	\$4,272	\$4,380	\$4,490	\$4,580	\$4,583	0%	7%
Connecticut	\$4,437	\$4,400	\$4,510	\$4,500	\$4,515	0%	2%
Illinois	\$4,180	\$4,140	\$4,200	\$4,400	\$4,419	0%	6%
West Virginia	\$4,303	\$4,320	\$4,380	\$4,360	\$4,413	1%	3%
Louisiana	\$4,262	\$4,190	\$4,190	\$4,190	\$4,197	0%	-2%
Idaho	\$4,221	\$4,190	\$4,190	\$4,190	\$4,175	0%	-1%
Michigan	\$3,881	\$3,860	\$3,990	\$4,080	\$4,120	1%	6%
Missouri	\$3,562	\$3,580	\$3,780	\$3,910	\$4,114	5%	16%
Utah	\$3,861	\$3,810	\$3,900	\$3,940	\$4,061	3%	5%
Georgia	\$3,902	\$3,810	\$4,040	\$4,060	\$4,026	-1%	3%
Hawaii	\$3,964	\$3,920	\$4,020	\$4,020	\$4,017	0%	1%
Montana	\$3,747	\$3,730	\$3,800	\$3,850	\$3,937	2%	5%
Arkansas	\$3,716	\$3,700	\$3,760	\$3,810	\$3,887	2%	5%
Maine	\$3,727	\$3,750	\$3,770	\$3,840	\$3,837	0%	3%
Nevada	\$3,315	\$3,400	\$3,540	\$3,740	\$3,803	2%	15%
Mississippi	\$3,181	\$3,190	\$3,330	\$3,440	\$3,579	4%	13%
Nebraska	\$3,181	\$3,180	\$3,270	\$3,400	\$3,408	0%	7%
Kansas	\$3,119	\$3,130	\$3,190	\$3,300	\$3,387	3%	9%
Florida	\$3,336	\$3,250	\$3,250	\$3,240	\$3,235	0%	-3%
Texas	\$2,636	\$2,620	\$2,750	\$2,940	\$2,885	-2%	9%
Arizona	\$2,677	\$2,580	\$2,610	\$2,280	\$2,591	14%	-3%
North Carolina	\$2,512	\$2,470	\$2,450	\$2,440	\$2,484	2%	-1%
New Mexico	\$1,812	\$1,840	\$1,860	\$1,940	\$1,951	1%	8%
California	\$1,462	\$1,430	\$1,430	\$1,430	\$1,428	0%	-2%

Note: Alaska is not included because it does not have a separate community college system.

SOURCES: The College Board, Annual Survey of Colleges; NCES, IPEDS Fall Enrollment data.

This table was prepared in October 2021

**Kansas Community & Technical Colleges
Tiered Technical Education State Aid and Non-Tiered Credit Hour Grant Distribution**

Institution	Tiered Technical Education State Aid			Non-Tiered Credit Hour Grant			TOTALS		
	FY 2021 Funding	FY 2022 Funding	Increase/ (Decrease)	FY 2021 Funding	FY 2022 Funding	Increase/ (Decrease)	FY 2021 Funding	FY 2022 Funding	Increase/ (Decrease)
Allen CC	\$1,327,658	\$1,327,658	\$0	\$3,591,858	\$3,557,200	(\$34,658)	\$4,919,516	\$4,884,858	(\$34,658)
Barton CC	\$3,519,749	\$3,519,749	\$0	\$4,986,441	\$5,086,886	\$100,445	\$8,506,190	\$8,606,635	\$100,445
Butler CC	\$4,378,298	\$4,210,634	(\$167,664)	\$11,284,336	\$11,246,168	(\$38,168)	\$15,662,634	\$15,456,802	(\$205,832)
Cloud County CC	\$1,364,522	\$1,364,522	\$0	\$3,065,428	\$3,063,686	(\$1,742)	\$4,429,950	\$4,428,208	(\$1,742)
Coffeyville CC	\$1,221,598	\$1,221,598	\$0	\$1,798,887	\$1,798,887	\$0	\$3,020,485	\$3,020,485	\$0
Colby CC	\$847,221	\$877,805	\$30,584	\$1,415,975	\$1,379,179	(\$36,796)	\$2,263,196	\$2,256,984	(\$6,212)
Cowley CC	\$2,522,575	\$2,522,575	\$0	\$4,410,683	\$4,410,683	\$0	\$6,933,258	\$6,933,258	\$0
Dodge City CC	\$1,175,503	\$1,175,503	\$0	\$1,535,283	\$1,512,063	(\$23,220)	\$2,710,786	\$2,687,566	(\$23,220)
Ft.Scott CC	\$1,508,066	\$1,508,066	\$0	\$1,960,649	\$1,935,369	(\$25,280)	\$3,468,715	\$3,443,435	(\$25,280)
Garden City CC	\$1,025,433	\$1,058,862	\$33,429	\$1,790,242	\$1,731,655	(\$58,587)	\$2,815,675	\$2,790,517	(\$25,158)
Highland CC	\$1,833,613	\$1,833,613	\$0	\$4,008,803	\$3,984,114	(\$24,689)	\$5,842,416	\$5,817,727	(\$24,689)
Hutchinson CC	\$4,284,098	\$4,341,047	\$56,949	\$5,333,431	\$5,304,419	(\$29,012)	\$9,617,529	\$9,645,466	\$27,937
Independence CC	\$558,687	\$558,687	\$0	\$1,429,492	\$1,429,492	\$0	\$1,988,179	\$1,988,179	\$0
Johnson County CC	\$6,536,167	\$6,750,474	\$214,307	\$15,651,974	\$15,637,795	(\$14,179)	\$22,188,141	\$22,388,269	\$200,128
Kansas City Kansas CC	\$4,388,879	\$4,371,269	(\$17,610)	\$5,988,485	\$5,988,313	(\$172)	\$10,377,364	\$10,359,582	(\$17,782)
Labette CC	\$1,153,072	\$1,129,158	(\$23,914)	\$1,743,344	\$1,705,732	(\$37,612)	\$2,896,416	\$2,834,890	(\$61,526)
Neosho County CC	\$1,488,937	\$1,387,305	(\$101,632)	\$1,611,148	\$1,639,180	\$28,032	\$3,100,085	\$3,026,485	(\$73,600)
Pratt CC	\$1,189,790	\$1,189,790	\$0	\$1,266,794	\$1,244,496	(\$22,298)	\$2,456,584	\$2,434,286	(\$22,298)
Seward County CC	\$1,184,750	\$1,186,472	\$1,722	\$1,831,297	\$1,831,297	\$0	\$3,016,047	\$3,017,769	\$1,722
<i>CC Subtotal</i>	<i>\$41,508,616</i>	<i>\$41,534,787</i>	<i>\$26,171</i>	<i>\$74,704,550</i>	<i>\$74,486,614</i>	<i>(\$217,936)</i>	<i>\$116,213,166</i>	<i>\$116,021,401</i>	<i>(\$191,765)</i>
Flint Hills Technical College	\$1,791,222	\$1,837,319	\$46,097	\$541,758	\$532,205	(\$9,553)	\$2,332,980	\$2,369,524	\$36,544
Manhattan Area Technical College	\$1,909,844	\$1,942,694	\$32,850	\$498,103	\$519,857	\$21,754	\$2,407,947	\$2,462,551	\$54,604
North Central Kansas Technical College	\$2,780,372	\$2,824,381	\$44,009	\$758,829	\$774,707	\$15,878	\$3,539,201	\$3,599,088	\$59,887
Northwest Kansas Technical College	\$2,167,114	\$2,167,114	\$0	\$661,927	\$681,387	\$19,460	\$2,829,041	\$2,848,501	\$19,460
Salina Area Technical College	\$1,902,328	\$1,902,328	\$0	\$206,909	\$240,190	\$33,281	\$2,109,237	\$2,142,518	\$33,281
WSU-Tech	\$5,868,559	\$5,680,903	(\$187,656)	\$2,410,515	\$2,533,192	\$122,677	\$8,279,074	\$8,214,095	(\$64,979)
<i>TC Subtotal</i>	<i>\$16,419,439</i>	<i>\$16,354,739</i>	<i>(\$64,700)</i>	<i>\$5,078,041</i>	<i>\$5,281,538</i>	<i>\$203,497</i>	<i>\$21,497,480</i>	<i>\$21,636,277</i>	<i>\$138,797</i>
Washburn Institute of Technology	\$3,039,393	\$3,077,922	\$38,529	\$212,448	\$226,887	\$14,439	\$3,251,841	\$3,304,809	\$52,968
Total Distribution	\$60,967,448	\$60,967,448	\$0	\$79,995,039	\$79,995,039	\$0	\$140,962,487	\$140,962,487	\$0

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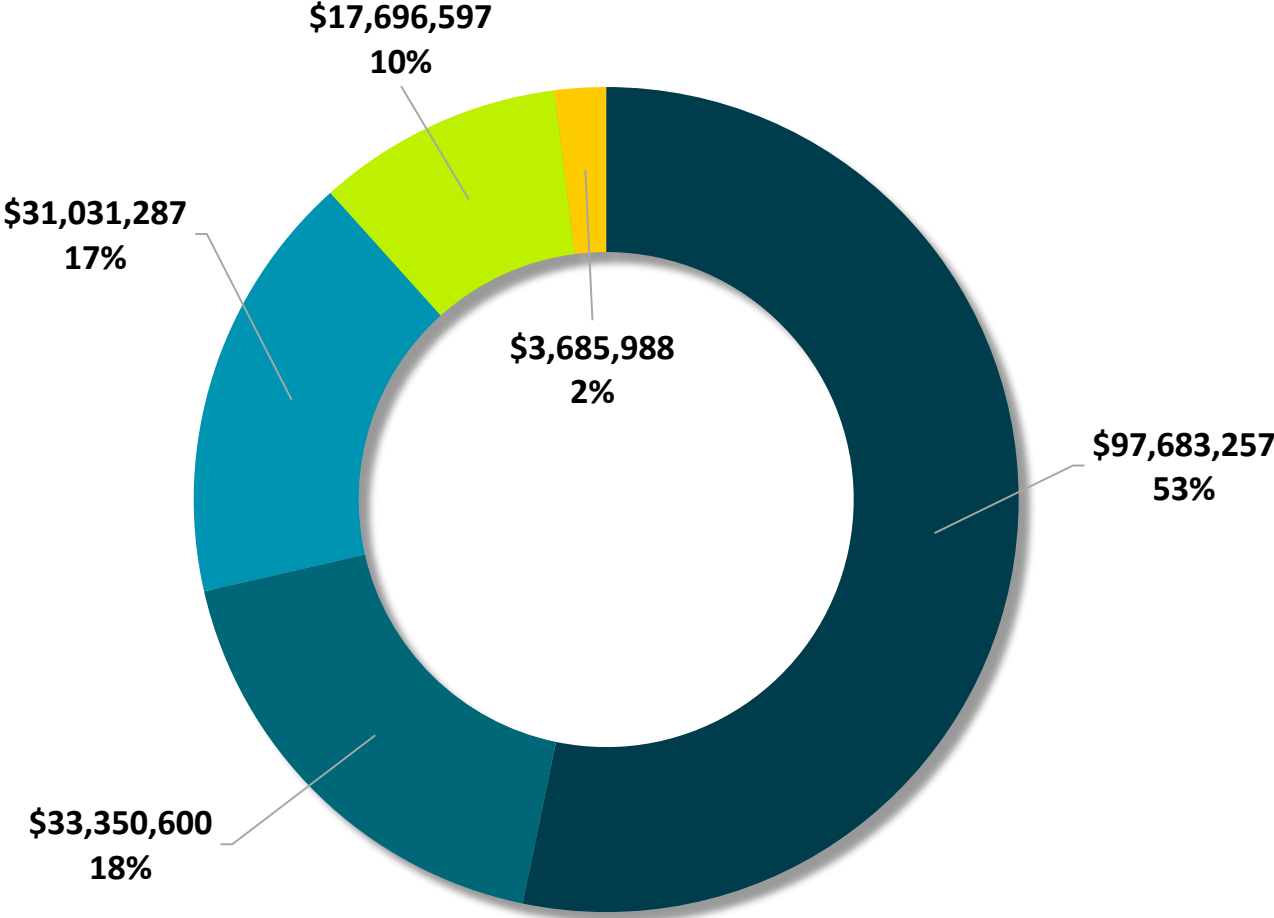
SOURCE: Kansas Board of Regents

NOTE: Does not include other forms of state aid including Vocational Education Capital Outlay Aid, Technology Grants, Excel in CTE Initiative, AOK Proviso, GED Accelerator

III. Expenses

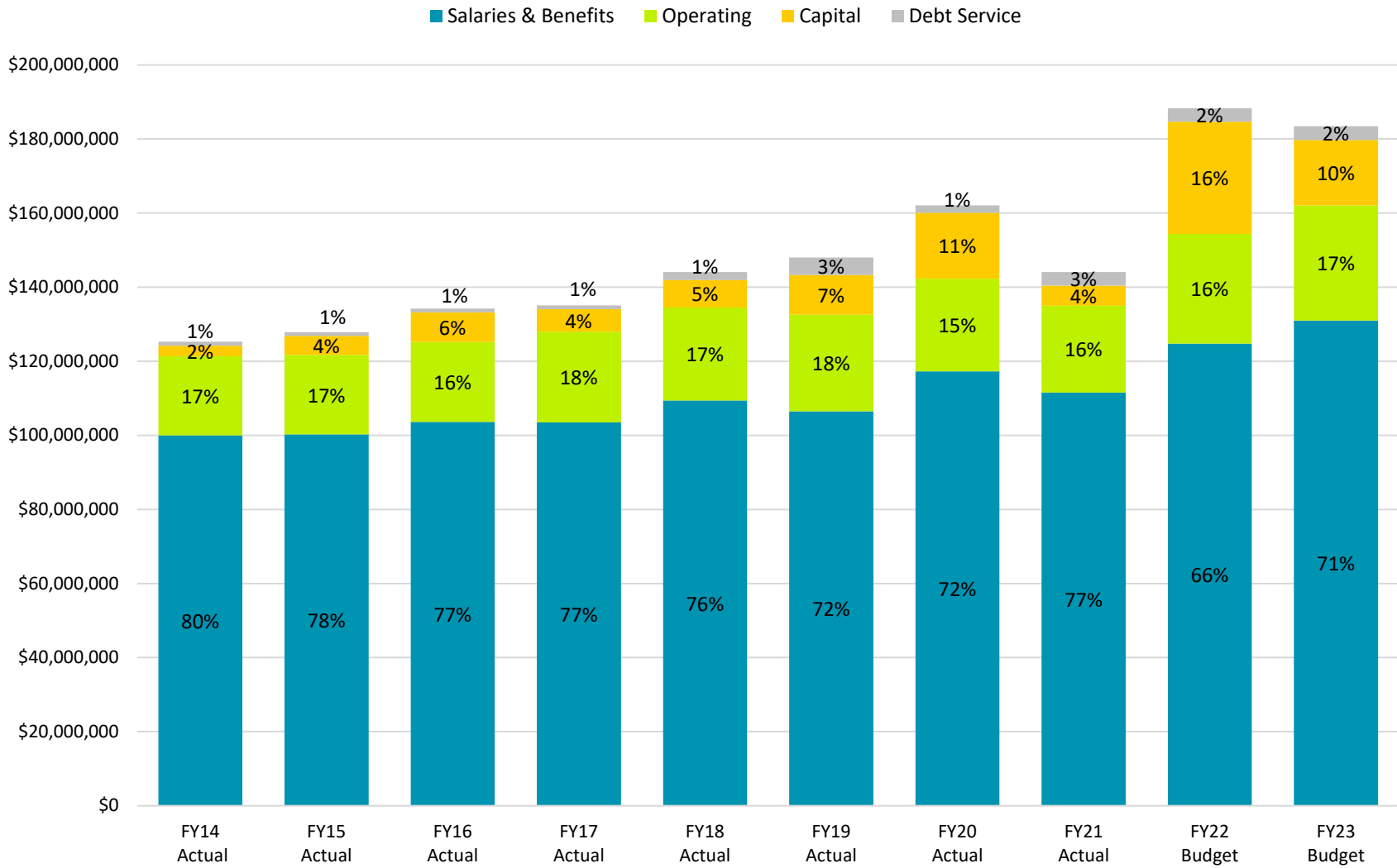
**General/Postsecondary Technical Education (PTE) Funds
Expense Budget
2022-2023**

Salaries Benefits Current Operating & Grants Capital Debt Service



Total Expenses \$183,447,729

General/Postsecondary Technical Education(PTE) Funds Expenses



IV. Summary Reports and Budgets by Fund

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET & RESERVES SUMMARY BY FUND**

	GENERAL/ PTE	CAPITAL OUTLAY	SPECIAL ASSESSMENTS	ADULT SUPP. ED.	MOTORCYCLE TRUCK DRIVER DRIVER TRAINING	AUXILIARY ENTERPRISE	STUDENT ACTIVITY	RESTRICTED & OTHER	TOTAL	
Budgeted unencumbered cash balance 7/1/21	\$106,073,308	\$6,894,040	\$986,835	\$2,168,203	\$1,098,081	\$563,840	\$2,073,207	\$1,190,140	\$0	\$121,047,654
Revenue:										
Ad Valorem Property Taxes	116,621,698	7,120,084	483,226							124,225,008
Tuition and Fees	26,650,272			4,981,300	150,000	625,000	1,904,000	2,448,000		36,758,572
State Aid	23,978,269									23,978,269
Other Income	2,583,499			1,600,600			9,500			4,193,599
Investment Income	500,000	25,000		15,000		15,000	8,000			563,000
Grants & Restricted Auxiliary Sales								27,234,252		27,234,252
	170,333,738	7,145,084	483,226	6,596,900	150,000	625,000	10,620,135	10,620,135	1,921,500	29,682,252
										227,572,835
Expense:										
Salaries and Benefits	131,033,857			3,469,952	66,006	299,400	5,807,692	392,291	1,611,952	142,681,150
Current Operating & Grants	31,031,287		300,000	4,901,791	22,800	716,500	7,167,577	839,649	25,000,000	69,979,604
Capital	17,696,597	6,238,974		143,189	21,000		25,000		1,365,000	25,489,760
Debt Service	3,685,988							1,452,295	1,705,300	6,843,583
	183,447,729	6,238,974	300,000	8,514,932	109,806	1,015,900	13,000,269	2,684,235	29,682,252	244,994,097
Budgeted unencumbered cash balance 6/30/22	\$92,959,317	\$7,800,150	\$1,170,061	\$250,171	\$1,138,275	\$172,940	(\$291,927)	\$427,405	\$0	\$103,626,392
Mill Levy	8.175	.501	.034	--	--	--	--	--	--	8.710

**JOHNSON COUNTY COMMUNITY COLLEGE
ACTUAL RESULTS - 5 YEAR HISTORY
GENERAL/PTE FUNDS**

	<u>Actual FY 2017</u>	<u>Actual FY 2018</u>	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>
Revenue:					
Ad Valorem Property Taxes	\$90,525,039	\$96,802,569	\$100,634,074	\$102,387,873	\$108,690,764
Tuition and Fees	30,339,804	29,111,061	28,156,437	28,162,734	26,569,606
State Aid	22,340,304	22,705,240	23,491,979	24,304,924	24,002,537
Other Income	3,099,697	3,351,398	2,614,476	2,464,459	2,250,591
Investment Income	489,967	1,183,354	2,176,510	1,616,424	53,645
	<hr/> 146,794,811	<hr/> 153,153,622	<hr/> 157,073,476	<hr/> 158,936,414	<hr/> 161,567,143
Expense:					
Salaries and Benefits	\$103,512,226	\$109,414,372	\$106,470,363	\$117,305,950	\$111,546,833
Current Operating & Grants	24,517,842	25,111,749	26,130,125	25,027,833	23,486,904
Capital	6,022,852	7,414,336	12,086,806	17,787,549	5,400,411
Debt Service	1,029,889	2,149,263	3,334,789	1,975,813	3,664,662
	<hr/> 135,082,809	<hr/> 144,089,720	<hr/> 148,022,083	<hr/> 162,097,145	<hr/> 144,098,810
Actual Expenditure Rate	92%	96%	94%	94%	89%
Contribution to Reserves	\$11,712,002	\$9,063,902	\$9,051,393	(\$3,160,731)	\$17,468,333

**JOHNSON COUNTY COMMUNITY COLLEGE
COMPARATIVE BUDGETS
GENERAL/PTE FUNDS**

	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Estimated FY 2022</u>	<u>Proposed Budget FY 2023</u>	<u>% Change '23 Budget to '22 Budget</u>
Revenue:					
Ad Valorem Property Taxes	\$108,690,764	\$111,030,287	\$111,030,287	\$116,621,698	5%
Tuition and Fees	26,569,606	27,858,698	25,241,126	26,650,272	-4%
State Aid	24,002,537	23,069,378	24,700,000	23,978,269	4%
Other Income	2,250,591	2,583,499	2,583,499	2,583,499	0%
Investment Income	53,645	500,000	400,000	500,000	0%
	161,567,143	165,041,862	163,954,912	170,333,738	3%
Expense:					
Salaries and Benefits	\$111,546,833	\$124,808,630	\$119,816,285	\$131,033,857	5%
Current Operating & Grants	23,486,904	29,539,330	25,108,431	31,031,287	5%
Capital	5,400,411	30,303,425	30,303,425	17,696,597	-42%
Debt Service	3,664,662	3,686,988	3,686,988	3,685,988	0%
	144,098,810	188,338,373	178,915,128	183,447,729	-3%
Actual Expenditure Rate	89%		95%		
Contribution to (Use of) Reserves	\$17,468,333	(\$23,296,511)	(\$14,960,217)	(\$13,113,991)	

Budgeted Use of General Fund Reserves in FY 2023:

The FY 2023 budget proposes expenses in excess of revenues of approximately \$13 million. This is largely due to a \$14 million capital allocation for the phased renovation of Science Labs in the SCI, CLB and RC buildings; a multi-year project expected to cost approximately \$40 million and funded through planned expenditure of General Fund reserves.

Budgeted Use of General Fund Reserves in FY 2022:

The FY 2022 budget proposed expenses in excess of revenues of approximately \$23 million. This was largely due to a \$26 million capital allocation for the phased renovation of Science Labs in the SCI, CLB and RC buildings; a multi-year project expected to cost approximately \$40 million and funded through planned expenditure of General Fund reserves.

Contribution to General Fund Reserves in FY 2021:

The FY 2021 actual results show a contribution to General Fund reserves of approximately \$17 million. This was primarily the result of a higher than budgeted revenue from property taxes and state aid, and lower than budgeted expenses, due to the continued impact of COVID on campus operations.

**JOHNSON COUNTY COMMUNITY COLLEGE
COMPARATIVE BUDGETS
CAPITAL OUTLAY & CAPITAL OUTLAY DEBT SERVICE FUNDS**

	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Estimated FY 2022</u>	<u>Proposed Budget FY 2023</u>	<u>% Change '23 Budget to '22 Budget</u>
Revenue:					
Ad Valorem Property Taxes	\$6,338,382	\$6,567,901	\$6,567,901	\$7,120,084	8%
Investment Income	0	25,000	20,000	25,000	0%
	6,338,382	6,592,901	6,587,901	7,145,084	8%
Expense:					
Capital	\$562,959	\$6,499,000	\$6,499,000	\$6,238,974	-4%
Debt Service	1,945,815	0	0	0	0%
	2,508,774	6,499,000	6,499,000	6,238,974	-4%
Actual Expenditure Rate	72%		100%		
Contribution to (Use of) Reserves	\$3,829,608	\$93,901	\$88,901	\$906,110	

**JOHNSON COUNTY COMMUNITY COLLEGE
COMPARATIVE BUDGETS
ADULT SUPPLEMENTARY EDUCATION FUND**

	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Estimated FY 2022</u>	<u>Proposed Budget FY 2023</u>	<u>% Change '23 Budget to '22 Budget</u>
Revenue:					
Tuition and Fees	\$3,072,614	\$4,105,995	\$3,695,396	\$4,981,300	21%
Investment and Other Income	587,899	1,626,900	1,464,210	1,615,600	-1%
	3,660,513	5,732,895	5,159,606	6,596,900	15%
Expense:					
Salaries and Benefits	\$2,194,245	\$3,103,609	\$2,638,068	\$3,469,952	12%
Current Operating	1,754,011	4,617,138	3,924,567	4,901,791	6%
Capital	128,603	105,930	90,041	143,189	35%
	4,076,859	7,826,677	6,652,675	8,514,932	9%
Actual Expenditure Rate	54%		85%		
Contribution to (Use of) Reserves	(\$416,346)	(\$2,093,782)	(\$1,493,070)	(\$1,918,032)	

**JOHNSON COUNTY COMMUNITY COLLEGE
COMPARATIVE BUDGETS
AUXILIARY ENTERPRISE FUND**

	Actual FY 2021	Budget FY 2022	Estimated FY 2022	Proposed Budget FY 2023	% Change '23 Budget to '22 Budget
Revenue:					
Auxiliary Sales	\$6,464,983	\$10,045,510	\$9,040,959	\$10,620,135	6%
Investment Income	0	15,000	12,000	15,000	0%
	6,464,983	10,060,510	9,052,959	10,635,135	6%
Expense:					
Salaries and Benefits	\$3,732,813	\$5,771,399	\$5,194,259	\$5,807,692	1%
Current Operating	4,961,395	6,611,777	5,950,599	7,167,577	8%
Capital	25,613	51,681	51,681	25,000	-52%
	8,719,821	12,434,857	11,196,539	13,000,269	5%
Actual Expenditure Rate	71%		90%		
Contribution to (Use of) Reserves	(\$2,254,838)	(\$2,374,347)	(\$2,143,580)	(\$2,365,134)	

**JOHNSON COUNTY COMMUNITY COLLEGE
COMPARATIVE BUDGETS
STUDENT ACTIVITY FUND**

	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Estimated FY 2022</u>	<u>Proposed Budget FY 2023</u>	<u>% Change '23 Budget to '22 Budget</u>
Revenue:					
Tuition and Fees	\$2,091,815	\$2,034,697	\$1,932,962	\$1,904,000	-6%
Investment and Other Income	1,705	23,000		17,500	-24%
	2,093,520	2,057,697	1,932,962	1,921,500	-7%
Expense:					
Salaries and Benefits	\$159,683	\$358,378	\$286,702	\$392,291	9%
Current Operating	379,685	760,903	608,722	839,649	10%
Capital	0	0	0	0	0%
Grants/Scholarships	1,086,135	1,378,848	1,172,021	1,452,295	5%
	1,625,503	2,498,129	2,067,446	2,684,235	7%
Actual Expenditure Rate	69%		85%		
Contribution to (Use of) Reserves	\$468,017	(\$440,432)	(\$134,483)	(\$762,735)	

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
GENERAL FUND 0201
ORGANIZATION SUMMARY BY ACCOUNT TYPE

ORG	ORGANIZATION NAME	FY 2021-22 Budget				FY 2022-23 Budget Proposed					% CHANGE	
		SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE		TOTAL
1101	Business Administration	993,858	1,150			995,008	890,234	1,400			891,634	-10.4%
1102	Journalism & Media Comm	372,722	2,425	15,345		390,492	366,988				366,988	-6.0%
1103	Fine Arts	826,143	33,450	25,000		884,593	843,294	29,605	3,000		875,899	-1.0%
1104	English	3,986,006	9,000			3,995,006	3,798,642	9,000			3,807,642	-4.7%
1105	Foreign Languages	953,209	3,800			957,009	942,162				942,162	-1.6%
1106	Communication Studies	1,708,198	100			1,708,298	1,559,857	100			1,559,957	-8.7%
1108	Theater	534,047	57,245	15,000		606,292	518,962	46,000			564,962	-6.8%
1109	Music	699,901	18,200			718,101	702,873	18,750			721,623	0.5%
1110	Architecture	248,084	1,205			249,289	246,968	1,280			248,248	-0.4%
1111	Mathematics	4,664,986	24,200			4,689,186	4,506,424	34,950			4,541,374	-3.2%
1112	Engineering	128,221	500			128,721	135,055	1,000			136,055	5.7%
1113	Humanities	1,343,867	750			1,344,617	1,389,099	750			1,389,849	3.4%
1115	Sciences	20,539	42,500			63,039	32,673	51,000			83,673	32.7%
1116	Physical Science	202,916	1,000			203,916	248,485	1,200			249,685	22.4%
1117	Health & Wellness	1,109,015	35,650	23,100		1,167,765	1,117,466	65,650	15,400		1,198,516	2.6%
1118	Astronomy	271,336	1,000	6,900		279,236	270,538	1,200			271,738	-2.7%
1119	History	1,144,339	2,500			1,146,839	1,029,495	2,500			1,031,995	-10.0%
1120	Political Science	372,493	3,900			376,393	381,327	5,100			386,427	2.7%
1121	Anthropology	361,972	450			362,422	379,060	450			379,510	4.7%
1122	Psychology	1,268,493				1,268,493	1,271,528				1,271,528	0.2%
1123	Sociology	922,364	1,150			923,514	951,864	6,150			958,014	3.7%
1124	Internatl Archaeological Field Sch	3,459	5,600			9,059					0	-100.0%
1125	Reading	634,466	1,775			636,241	547,648	1,775			549,423	-13.6%
1126	Economics	878,827	135			878,962	771,702	135			771,837	-12.2%
1127	Human Sciences	1,529,346	51,200			1,580,546	1,522,884	56,200			1,579,084	-0.1%
1128	Biology	1,376,683	64,000	16,000		1,456,683	1,362,941	66,435	45,000		1,474,376	1.2%
1129	Chemistry	1,882,862	52,000			1,934,862	1,969,894	59,815	50,000		2,079,709	7.5%
1130	Geosciences	348,227	1,000			349,227	342,450	1,500			343,950	-1.5%
1131	Organismal Biology	178,144	5,000			183,144	177,064	6,150			183,214	0.0%
1132	Physics	508,486	2,500			510,986	508,361	8,742			517,103	1.2%
1133	Environmental Science	382,590	11,000			393,590	385,390	12,250			397,640	1.0%
1135	English for Academic Purposes	502,060	1,100			503,160	513,258	500			513,758	2.1%
1201	Fashion Merchandising & Design	540,530	26,100			566,630	541,266	21,100			562,366	-0.8%
1202	Accounting	1,099,585	2,575			1,102,160	1,102,103	2,575			1,104,678	0.2%
1203	Marketing Management	418,985	1,700			420,685	439,272	2,000			441,272	4.9%
1204	Business Office Technology	187,559	1,075			188,634	166,694	1,025			167,719	-11.1%
1205	Hospitality Management	1,672,550	233,784	26,428		1,932,762	1,816,169	285,350			2,101,519	8.7%
1206	Legal Studies	666,103	4,700			670,803	672,311	3,700			676,011	0.8%
1207	Information Systems	1,334,414	2,700			1,337,114	1,461,491	3,700			1,465,191	9.6%
1208	Graphic Design	782,116	21,800			803,916	748,193	22,400			770,593	-4.1%
1210	Automotive Technology	623,108	59,325			682,433	692,499	47,440	20,000		759,939	11.4%
1211	Computer Drafting & Design	513,601	53,333			566,934	530,506	9,650			540,156	-4.7%
1212	Electronics Technology	287,255	85,300			372,555	317,872	59,000	15,000		391,872	5.2%

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
GENERAL FUND 0201
ORGANIZATION SUMMARY BY ACCOUNT TYPE**

ORG	ORGANIZATION NAME	FY 2021-22 Budget					FY 2022-23 Budget Proposed					% CHANGE
		SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE	TOTAL	
1214	Fire Science	252,745	31,392	52,000		336,137	373,973	46,721	71,249	491,943	46.4%	
1215	Criminal Justice	428,336	575			428,911	421,795	575		422,370	-1.5%	
1216	Police Academy	150,830	19,070			169,900	138,348	20,570		158,918	-6.5%	
1218	Dental Hygiene	745,581	69,895			815,476	729,261	82,595	30,000	841,856	3.2%	
1219	Nursing	1,851,874	52,280			1,904,154	1,736,375	77,441		1,813,816	-4.7%	
1220	Emergency Medical Science	1,210,793	157,010			1,367,803	1,192,186	212,767	15,000	1,419,953	3.8%	
1221	Dental Health on Wheels	135,364	15,500			150,864	124,848	18,700		143,548	-4.8%	
1223	Interior Design	501,277	14,300			515,577	503,171	14,300		517,471	0.4%	
1224	Fine Art Photography/Film	356,495	33,870			390,365	338,845	15,300		354,145	-9.3%	
1225	HVAC	355,077	39,700			394,777	472,797	39,700		512,497	29.8%	
1226	Metal Fab (Welding) Technology	429,667	34,900	235,000		699,567	540,295	42,600		582,895	-16.7%	
1229	Industrial Technology	132,890	1,530			134,420	140,159	25,250		165,409	23.1%	
1231	Computer Support Specialist	395,057	10,250			405,307	395,553	11,450		407,003	0.4%	
1237	Desktop Publishing	123,199	1,720			124,919	202,989	1,500		204,489	63.7%	
1238	Neurodiagnostic Technology	131,525	40,550			172,075	152,171	29,200	50,000	231,371	34.5%	
1241	Respiratory Care	263,126	55,100			318,226	261,769	29,310		291,079	-8.5%	
1243	Practical Nursing	882,174	38,100			920,274	951,476	61,200	29,162	1,041,838	13.2%	
1244	Cosmetology	746,120	82,219			828,339	772,935	81,219		854,154	3.1%	
1247	Entrepreneurship	52,498				52,498	53,425			53,425	1.8%	
1253	Biotechnology	2,171	17,000			19,171		17,000		17,000	-11.3%	
1256	Zamierowski Endowed Professorship						16,213			16,213	100.0%	
1259	Web Applications	599,740	1,620			601,360	598,357	1,620		599,977	-0.2%	
1262	Healthcare Information Systems	317,597	30,920			348,517	327,393	33,920		361,313	3.7%	
1263	Sustainable Agriculture	116,125	2,300			118,425	126,080	2,750		128,830	8.8%	
1267	Medical Info Revenue Mgmt	161,715	1,565			163,280	163,853	1,565		165,418	1.3%	
1268	Health Occupations	694,829	173,750			868,579	590,557	89,500		680,057	-21.7%	
1271	Vocational Improvements	42,784				42,784	15,346			15,346	-64.1%	
1272	Vocational Capital Outlay		335,000			335,000		335,000		335,000	0.0%	
1273	Technology Equipment Grant		35,000			35,000		35,000		35,000	0.0%	
1274	Horticulture	227,033	37,500			264,533	228,485	37,750		266,235	0.6%	
1275	Construction Management Tech	233,619	4,900			238,519	230,285	1,600	6,400	238,285	-0.1%	
1277	Railroad Industrial Technology	784,292	49,050			833,342	960,310	46,041	65,600	1,071,951	28.6%	
1278	Information Technology	1,011,589	35,800			1,047,389	1,126,444	12,800		1,139,244	8.8%	
1279	Electrical Technology	400,003	34,800			434,803	400,475	34,800		435,275	0.1%	
1280	Education	296,537	5,350			301,887	297,002	5,000		302,002	0.0%	
1281	High School Partnerships & Outreach	191,704	45,490			237,194	129,710	46,450		176,160	-25.7%	
1283	Railroad Mechanical Operations	206,593	3,000			209,593	292,131	3,000		295,131	40.8%	
1286	NARS	95,992	979,750			1,075,742	95,704	999,750		1,095,454	1.8%	
1287	Game Development	392,399	720			393,119	386,395	720		387,115	-1.5%	
1288	Animation	392,590	1,300			393,890	391,565	1,300		392,865	-0.3%	
1289	Industrial Maintenance	185,437	37,500	60,000		282,937	181,457	55,000		236,457	-16.4%	
1291	Interpreting for Professions	110,845	500			111,345	105,327	800		106,127	-4.7%	
1294	Plumbing Technology	167,687	40,600			208,287	157,141	32,300		189,441	-9.0%	

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
GENERAL FUND 0201
ORGANIZATION SUMMARY BY ACCOUNT TYPE

ORG	ORGANIZATION NAME	FY 2021-22 Budget				FY 2022-23 Budget Proposed					% CHANGE	
		SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE		TOTAL
1404	Transportation-Continuing Ed		2,400			2,400						-100.0%
1410	MTC Programming - Box Office	177,407				177,407	176,622			176,622		-0.4%
1416	Continuing Education	295,393	101,803			397,196	459,605	118,000		577,605		45.4%
1421	Adult Education & Literacy	610,275	36,481			646,756	556,374	48,980		605,354		-6.4%
1441	MTC Administration	207,057				207,057	209,760			209,760		1.3%
1442	MTC Operations	805,686				805,686	823,924			823,924		2.3%
1443	MTC Art Education	146,515				146,515	145,335			145,335		-0.8%
1450	Accelerating Opportunity - Kansas	59,481	3,050			62,531	60,730	3,050		63,780		2.0%
1458	Adult Education	324				324						-100.0%
1488	Sports Clinics	39,855	4,500			44,355	35,960	2,000		37,960		-14.4%
1492	JCAE Bridges	19,542	1,000			20,542	17,571	1,000		18,571		-9.6%
1501	Academic Achievement Center	868,865	3,950			872,815	808,152	3,300		811,452		-7.0%
1502	Math Resource Center	581,266	2,970			584,236	636,609	3,370		639,979		9.5%
1503	College Now	129,872	1,722,031			1,851,903	207,290	1,676,531		1,883,821		1.7%
1504	Writing Center	366,563	7,020			373,583	486,460	5,020		491,480		31.6%
1505	ASL & Deaf Studies	469,325	2,500			471,825	596,631	5,000		601,631		27.5%
1506	College Success	615,337	6,149			621,486	713,768	8,023		721,791		16.1%
1516	Anatomy Open Lab	40,027	2,100			42,127	40,205	500		40,705		-3.4%
1517	Science Resource Center	463,725	4,050			467,775	477,959	3,500		481,459		2.9%
1519	Language Resource Center	71,505	1,250			72,755						-100.0%
3103	KSBDC	299,082	43,225			342,307	254,149	50,603		304,752		-11.0%
3109	KSBDC Workshop/Prog Dev Fund	2,395				2,395	1,072			1,072		-55.2%
3126	PTAC-Procurement Tech Assist Center						11,693			11,693		100.0%
3321	Professional Recital Series	4,324	10,800			15,124	4,400	10,800		15,200		0.5%
3342	Kansas Studies Institute	39,161	30,250			69,411	30,803	30,250		61,053		-12.0%
3350	Collaboration Center	165,629	23,750			189,379	159,151	21,250		180,401		-4.7%
3355	Student Agency	324				324						-100.0%
4102	Library	1,426,671	577,051	195,969		2,199,691	1,529,644	603,793	178,467	2,311,904		5.1%
4202	Nerman Museum	786,072	333,315			1,119,387	859,575	488,330		1,347,905		20.4%
4301	Strategic Marketing Operations	1,355,509	59,600			1,415,109						-100.0%
4302	Printing Services	817,679	518,325	56,000		1,392,004	816,540	556,325	250,000	1,622,865		16.6%
4311	Audio Visual Services	558,396	299,005			857,401	557,267	417,040		974,307		13.6%
4312	Video Services	1,272,502	105,000	16,600		1,394,102	1,263,701	102,500	18,000	1,384,201		-0.7%
4314	Educational Tech/Distance Learning	648,051	30,550			678,601	643,878	29,050		672,928		-0.8%
4321	Strategic Communication & Marketing	869,681	902,575			1,772,256	2,274,847	1,011,275		3,286,122		85.4%
4401	Academic Technology Services	3,128,701	118,250			3,246,951	3,085,326	116,250		3,201,576		-1.4%
4408	Inst Information Technology Plans		850,000			850,000		909,653		909,653		7.0%
4601	VP Academic Affairs / CAO	598,857	317,354			916,211	592,966	309,317		902,283		-1.5%
4603	Curriculum & Academic Scheduling	173,415	4,500			177,915	173,125	3,750		176,875		-0.6%
4604	Dean of Business	332,089	27,800			359,889	333,106	28,000		361,106		0.3%
4605	Dean, Arts, Humanities&Soc Sciences	411,406	43,850			455,256	403,200	62,000		465,200		2.2%
4606	Dean Health Care, Pub Safe&Wellness	276,657	3,450			280,107	277,044	5,600		282,644		0.9%
4610	Dean, Communications	196,690	7,000			203,690						-100.0%

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
GENERAL FUND 0201
ORGANIZATION SUMMARY BY ACCOUNT TYPE**

ORG	ORGANIZATION NAME	FY 2021-22 Budget				FY 2022-23 Budget Proposed					% CHANGE	
		SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE		TOTAL
4611	Staff Development	246,828	358,500			605,328	251,308	341,600			592,908	-2.1%
4612	VP Continuing Education	249,077	39,700			288,777	403,202	41,700			444,902	54.1%
4613	Director of Programing, CE	1,018,319	17,450			1,035,769						-100.0%
4614	Director RR Operations	159,387	12,100			171,487	158,626	12,650			171,276	-0.1%
4615	Executive Director, Performing Arts	224,383				224,383	222,275				222,275	-0.9%
4616	Professor/Dean, English	82,656	20,000			102,656	281,205	22,675			303,880	196.0%
4619	Dean, Industrial Technology	297,731	13,900			311,631	298,292	13,900			312,192	0.2%
4625	Asst. Dean Comp Sci/Info Tech	241,044	15,760			256,804	239,195	17,760			256,955	0.1%
4627	Director Nursing	215,382	1,000			216,382	215,383	1,750			217,133	0.3%
4628	Director Dental Hygiene	208,899	2,750			211,649	201,523	4,000			205,523	-2.9%
4629	Dir, Emergency Medical Science	214,706	2,750			217,456	213,720	4,745			218,465	0.5%
4630	Dean, Mathematics	126,955				126,955	128,285				128,285	1.0%
4631	Dean Science	646,990	14,750			661,740	648,194	5,750			653,944	-1.2%
4632	Director, Resp Care/Neuro Tech	207,298	4,300			211,598	207,314	5,300			212,614	0.5%
4633	Assoc Vice Pres, Academic Affairs	286,494	3,250			289,744	284,199	6,750			290,949	0.4%
4634	Prof/Director HW	63,124				63,124	63,385				63,385	0.4%
4635	Community Outreach - Credit Inst	159,260	26,430			185,690	149,737	22,600			172,337	-7.2%
4636	Dir Prac Nursg & Health Occupations	133,085	4,450			137,535	132,863	11,950			144,813	5.3%
4637	Dean, Academic Support	706,920	93,351			800,271	310,732	131,915			442,647	-44.7%
4638	Continuing Education Operations	461,300	9,200			470,500	815,974	9,200			825,174	75.4%
4642	Student Services&Learner Engagement	261,454	39,500			300,954	251,088	25,250			276,338	-8.2%
4644	Grants Leadership & Development	338,693	12,300			350,993	338,580	12,300			350,880	0.0%
4645	OHEC Building Manager	190,652	475			191,127	190,672	475			191,147	0.0%
4646	Dean, Career & Tech Educ Transition	205,003	4,750			209,753	183,567	4,400			187,967	-10.4%
4648	Faculty Development	347,544	225,650			573,194	374,641	226,550			601,191	4.9%
4649	College Grant Match	124,315	330,800			455,115	180,746	556,940			737,686	62.1%
4707	Benchmarking/Market Research	43				43						-100.0%
4710	Assess, Eval, Inst Outcomes	240,612	15,275			255,887	257,571	12,250			269,821	5.4%
4714	NSF Creating Pathways/Big Data Cntr	115				115						-100.0%
4719	NIFA-SPECA Sustainable Ag Grant	446				446						-100.0%
4720	ED-UISFL-Expanding Global Awareness	1,875				1,875						-100.0%
4801	Developing Programs	10,999	34,540			45,539	10,093	34,040			44,133	-3.1%
4812	Foundation Awards Account	2,025				2,025						-100.0%
4816	Nell Mitchell Wellness Fund	243				243						-100.0%
4822	NSF-IUSE STEM Faculty and DBER	2,402				2,402						-100.0%
4823	NSF-Research Coordination Networks	5,960				5,960						-100.0%
5101	Student Success & Strategy	374,255	153,600			527,855	367,286	87,850			455,136	-13.8%
5102	Student Services & Success	254,252	35,550			289,802	253,301	23,550			276,851	-4.5%
5103	Orient. & New Stu. Retention	439,423	15,100			454,523	433,860	13,150			447,010	-1.7%
5104	Admissions	1,119,348	30,024			1,149,372	1,120,786	43,274			1,164,060	1.3%
5105	Records	1,459,628	36,900			1,496,528	1,428,586	35,000			1,463,586	-2.2%
5106	International & Immigrant Stu Serv	450,106	13,045			463,151	450,167	15,245			465,412	0.5%
5111	Access Services	963,946	137,900			1,101,846	986,076	89,275			1,075,351	-2.4%

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
GENERAL FUND 0201
ORGANIZATION SUMMARY BY ACCOUNT TYPE**

ORG	ORGANIZATION NAME	FY 2021-22 Budget				FY 2022-23 Budget Proposed					% CHANGE	
		SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE		TOTAL
5112	CLEAR	326,975	7,275			334,250	350,836	9,725			360,561	7.9%
5114	Veteran & Military Resource Center	241,180	11,642			252,822	241,383	9,567			250,950	-0.7%
5116	International Education	311,633	172,787			484,420	413,804	165,743			579,547	19.6%
5141	Model U.N.		12,000			12,000		14,000			14,000	16.7%
5201	Student Activities	732,857	1,100			733,957	777,198	6,100			783,298	6.7%
5207	Athletics Director	482,921	87,050			569,971	406,085	99,050			505,135	-11.4%
5214	Honors & Community Based Learning	319,023	16,113			335,136	369,715	17,863			387,578	15.6%
5301	Career Development Center	494,050	17,815			511,865	604,497	59,265			663,762	29.7%
5302	Testing & Assessment Services	822,995	50,000			872,995	822,331	46,450			868,781	-0.5%
5303	Counseling	3,206,537	21,900			3,228,437	3,173,371	26,550			3,199,921	-0.9%
5308	Central Reg Dental Test Board Exams	39				39						-100.0%
5401	Student Financial Aid	1,759,824	244,000			2,003,824	1,782,784	211,000			1,993,784	-0.5%
5601	Athletic Training	186,932	40,358			227,290	186,619	36,820			223,439	-1.7%
5602	Baseball	142,922	27,384			170,306	162,059	34,504			196,563	15.4%
5603	Men's Basketball	121,842	28,729			150,571	135,166	36,729			171,895	14.2%
5604	Women's Basketball	130,733	36,494			167,227	144,042	28,729			172,771	3.3%
5607	Men's Soccer	136,117	18,659			154,776	141,391	19,159			160,550	3.7%
5608	Women's Soccer	151,828	18,659			170,487	157,076	19,159			176,235	3.4%
5609	Softball	143,878	26,739			170,617	155,396	20,539			175,935	3.1%
5612	Volleyball	133,694	21,185			154,879	146,182	21,276			167,458	8.1%
6101	Board of Trustees Office		200,500			200,500		160,400			160,400	-20.0%
6102	Presidents Office	772,134	262,500			1,034,634	802,662	210,000			1,012,662	-2.1%
6104	Exec VP / Chief Operating Officer	343,557	114,900			458,457	342,031	155,500			497,531	8.5%
6108	General Counsel	433,211	108,500			541,711	409,951	146,600			556,551	2.7%
6111	Institutional Research	579,531	56,253			635,784	578,813	51,959			630,772	-0.8%
6118	Institutional Effectiveness	251,091	54,250			305,341	250,082	52,300			302,382	-1.0%
6120	Strategic Plan Initiatives		525,000			525,000	32,000	526,600			558,600	6.4%
6201	Financial Services	795,478	552,000			1,347,478	880,974	529,500			1,410,474	4.7%
6203	Employee Benefits	1,275,000	565,000			1,840,000	7,384,871	565,000			7,949,871	332.1%
6204	Payroll	308,688	4,850			313,538	392,443	6,350			398,793	27.2%
6205	Audit and Advisory Services	297,220	123,050			420,270	296,805	133,800			430,605	2.5%
6206	Bursar Operations	694,649	450,160			1,144,809	705,960	432,510			1,138,470	-0.6%
6210	Accounts Payable	321,185	2,700			323,885	256,481	2,500			258,981	-20.0%
6222	Budget Reallocation Pool	-70,374				-70,374	-268,485				-268,485	281.5%
6302	Human Resources	2,056,976	359,650			2,416,626	2,006,181	407,600			2,413,781	-0.1%
6303	Wellness	15,807	3,100			18,907	11,001	3,100			14,101	-25.4%
6311	Scheduling & Event Management	483,947	17,700			501,647	511,339	17,200			528,539	5.4%
6319	Sustainability Initiatives	58,640				58,640	46,536				46,536	-20.6%
6320	Exec Director Sustainability	132,897	61,400			194,297	131,410	64,400			195,810	0.8%
6321	Police Department	3,143,038	106,300	11,000		3,260,338	3,156,009	129,814	49,335		3,335,158	2.3%
6324	Insurance and Risk Management	95,780	910,032			1,005,812	101,496	1,194,120			1,295,616	28.8%
6325	Security Access Control Systems	351,575	86,920			438,495	350,812	101,941			452,753	3.3%
6326	Mission Continuity	218,408	26,600			245,008	216,560	18,750			235,310	-4.0%

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
GENERAL FUND 0201
ORGANIZATION SUMMARY BY ACCOUNT TYPE

ORG	ORGANIZATION NAME	FY 2021-22 Budget					FY 2022-23 Budget Proposed					% CHANGE
		SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE	TOTAL	
6331	Procurement Services	788,165	28,690			816,855	757,663	31,885			789,548	-3.3%
6332	Repair & Replacement Contingency		100,000			100,000		75,000			75,000	-25.0%
6334	Warehouse / Postal Services	420,229	427,367			847,596	418,282	455,712			873,994	3.1%
6341	Transportation	118,827	105,000	105,000		328,827	119,260	115,000	60,000		294,260	-10.5%
6351	Network & Data Center Operations	1,557,424	797,275	388,108		2,742,807	1,535,520	831,188	520,412		2,887,120	5.3%
6356	Emergency Management	207,648	50,550			258,198	206,213	50,200			256,413	-0.7%
6359	Assoc. VP, Business Services	217,913	2,625			220,538	216,560	2,950			219,510	-0.5%
6401	Enterprise Application Support	1,680,689	2,348,327			4,029,016	1,626,532	2,968,620			4,595,152	14.1%
6403	Chief Information Officer	474,896	1,486,052			1,960,948	459,836	1,551,469			2,011,305	2.6%
6404	Admin Information Technology Plans		350,000			350,000		379,135			379,135	8.3%
6405	Dir., Client Support Services	1,843,168	25,030			1,868,198	1,821,419	25,700			1,847,119	-1.1%
6406	Information Technology Security	459,269	200,300			659,569	461,097	207,600			668,697	1.4%
6407	Project Management Office	430,584	200,568			631,152	409,508	271,637			681,145	7.9%
6531	Institutional Advancement	814,962	66,000			880,962	814,336	69,000			883,336	0.3%
7102	Dir., Campus Services	482,282	625,150	2,192,000		3,299,432	479,943	595,150	1,568,450		2,643,543	-19.9%
7201	Maintenance	2,234,757	538,225	75,000		2,847,982	2,298,443	677,725	6,000		2,982,168	4.7%
7202	Interior Services		180,750	76,800		257,550		180,000	162,000		342,000	32.8%
7301	Housekeeping Services	3,186,776	1,422,500	62,364		4,671,640	3,132,435	1,080,500	52,822		4,265,757	-8.7%
7401	Utilities		3,150,000			3,150,000		3,000,000			3,000,000	-4.8%
7501	Grounds	736,681	121,800	57,300		915,781	757,422	151,200	128,000		1,036,622	13.2%
7714	ADA Campus Modifications		12,000			12,000		12,000			12,000	0.0%
7725	SCI Remodeling			26,140,682		26,140,682			14,000,000		14,000,000	-46.4%
7745	Information Technlgy Infrastructure		418,660	451,829		870,489		488,000	287,300		775,300	-10.9%
7829	Series 17 COP P&I (Arts & CTE)				3,686,988	3,686,988				3,685,988	3,685,988	0.0%
9104	Child Development Center	415,872				415,872	481,079				481,079	15.7%
Grand Total		124,808,630	29,539,330	30,303,425	3,686,988	188,338,373	131,033,857	31,031,288	17,696,597	3,685,988	183,447,729	-2.6%

JOHNSON COUNTY COMMUNITY COLLEGE

FY 2022-23 BUDGET

GENERAL FUND 0201

ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2021-22 Budget	FY 2022-23		% Change
				Budget	Increase/Decrease	
Salaries & Benefits	52010	FT Reg. Salaried	22,872,718	23,269,015	396,297	1.7%
	52011	PT Reg. Salaried	96,073	35,858	-60,215	-62.7%
	52020	FT Reg. Faculty	28,579,840	28,354,012	-225,828	-0.8%
	52030	FT Reg. Hourly	13,332,128	13,826,687	494,559	3.7%
	52050	FT Temp. Salaried	147,923	184,215	36,292	24.5%
	52060	FT Temp. Faculty Salaried	418,345	746,712	328,367	78.5%
	52070	FT Temp. Hourly	17,000	78,426	61,426	361.3%
	52090	Vacation Adjustment Expense	350,000	350,000	0	0.0%
	52091	Retirement Incentive Expense	700,000	1,000,000	300,000	42.9%
	52110	PT Credit Instruction Sup Cont	13,693,091	13,161,544	-531,547	-3.9%
	52130	PT Noncredit Instruction Sup Cont	244,465	247,115	2,650	1.1%
	52140	Overload Credit Instrction Sup Cont	2,097,865	2,270,627	172,762	8.2%
	52141	Substitute Pay Sup Cont	120,540	117,040	-3,500	-2.9%
	52150	PT Reg. Hourly	7,562,573	7,121,398	-441,175	-5.8%
	52160	PT Temp. Hourly	3,183,360	3,174,958	-8,402	-0.3%
	52170	Temporary Office Aides	3,380	3,500	120	3.6%
	52180	Overtime	392,166	329,356	-62,811	-16.0%
	52181	Overtime Charge-backs	-12,300	-10,000	2,300	-18.7%
	52190	Other Supplemental Compensation	1,362,076	1,465,515	103,439	7.6%
	52210	College Work Study	80,000	75,000	-5,000	-6.3%
	52310	Spotlight Awards Salaried	10,000	0	-10,000	-100.0%
	52320	Distinguished Status, Faculty	50,000	50,000	0	0.0%
	52330	EXCEL Awards - Hourly	6,500	0	-6,500	-100.0%
	52350	Severance Pay	100,000	100,000	0	0.0%
	52410	Communication Stipend	117,452	0	-117,452	-100.0%
	52680	Sabbatical Replacement Pool	112,650	114,000	1,350	1.2%
	52690	Salaries Contingency	-1,800,000	2,968,279	4,768,279	-264.9%
	52915	KPERS Employer	125,000	100,000	-25,000	-20.0%
	52950	Worker's Compensation	90,240	96,600	6,360	7.0%
	52980	Fringe Benefits Chargeback	30,755,544	31,804,000	1,048,456	3.4%
Salaries & Benefits Total			124,808,630	131,033,857	6,225,226	5.0%
Current Operating & Grants	53020	Event Officials	62,500	64,000	1,500	2.4%
	53030	Legal Services	100,000	135,000	35,000	35.0%
	53040	Audit Services	85,000	91,000	6,000	7.1%
	53045	Collection Costs	88,000	72,000	-16,000	-18.2%
	53050	Insurance, Property/Casualty/Other	880,870	1,144,820	263,950	30.0%
	53060	Contracted Services	8,527,609	7,513,423	-1,014,186	-11.9%
	53065	SB 155 Shared Funding Payments	300,000	375,000	75,000	25.0%
	53110	Overnight Travel	706,412	873,289	166,877	23.6%
	53116	Travel - AQIP	9,000	7,500	-1,500	-16.7%
	53120	Staff Development Training & Travel	425,400	379,650	-45,750	-10.8%
	53121	Faculty Continuing Ed Grants	19,000	19,000	0	0.0%
	53122	Tuition Reimbursement	550,000	550,000	0	0.0%
	53130	Same Day Travel	99,512	101,408	1,896	1.9%
	53150	Non-Capital Supplies and Materials	5,085,015	5,335,204	250,189	4.9%
	53161	Computer Software & Licenses	3,569,217	5,285,756	1,716,539	48.1%
	53170	Technical Training	65,450	79,615	14,165	21.6%
	53180	Applicant Travel	14,900	15,000	100	0.7%
	53190	Recruiting Travel	24,228	24,648	420	1.7%

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
GENERAL FUND 0201
ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2021-22	FY 2022-23		% Change
			Budget	Budget Proposed	Increase/Decrease	
	53210	Printing, Binding & Publications	124,650	122,850	-1,800	-1.4%
	53220	Advertising and Promotions	900,000	965,500	65,500	7.3%
	53230	Memberships	366,284	390,518	24,234	6.6%
	53231	Accreditation Expenses	44,460	45,960	1,500	3.4%
	53270	Bad Debt Expense	350,000	350,000	0	0.0%
	53310	Electric	2,900,000	2,750,000	-150,000	-5.2%
	53320	Water	170,000	170,000	0	0.0%
	53330	Natural Gas	80,000	80,000	0	0.0%
	53340	Telephone	328,000	333,713	5,713	1.7%
	53350	Gasoline	60,000	70,000	10,000	16.7%
	53420	Subscriptions	467,075	472,048	4,973	1.1%
	53610	Rentals and Leases	620,045	620,099	54	0.0%
	53620	Repairs and Maintenance	652,332	664,557	12,225	1.9%
	53630	Freight	119,000	122,680	3,680	3.1%
	53640	Special Events	251,072	305,110	54,038	21.5%
	53641	Retirement Recognitions	10,000	7,500	-2,500	-25.0%
	53650	Postage	336,000	280,000	-56,000	-16.7%
	53690	Contingency	600,000	460,000	-140,000	-23.3%
	55610	Income Tax	2,500	2,500	0	0.0%
	56010	Grants	385,800	591,940	206,140	53.4%
	56018	Foster Care & Killed on Duty Grant	80,000	80,000	0	0.0%
	56032	Federal SEOG Match	80,000	80,000	0	0.0%
Current Operating & Grants Total			29,539,330	31,031,288	1,491,958	5.1%
Capital Items	54020	Remodeling and Renovations	2,268,800	1,730,450	-538,350	-23.7%
	54040	Library Books	195,969	178,467	-17,502	-8.9%
	54050	Furniture and Equipment	1,579,974	1,504,680	-75,294	-4.8%
	54065	Art Acquisitions	3,000	3,000	0	0.0%
	54080	Building Improvements	26,240,682	14,280,000	-11,960,682	-45.6%
	54090	Land Improvements	15,000	0	-15,000	-100.0%
Capital Items Total			30,303,425	17,696,597	-12,606,828	-41.6%
Debt Service	57810	Principal Payments	1,970,000	2,070,000	100,000	5.1%
	57820	Interest Payments	1,715,488	1,614,488	-101,000	-5.9%
	57830	Fee Payments	1,500	1,500	0	0.0%
Debt Service Total			3,686,988	3,685,988	-1,000	0.0%
Grand Total			188,338,373	183,447,729	-4,890,644	-2.6%

JOHNSON COUNTY COMMUNITY COLLEGE
 FY 2022-23 BUDGET
 CAPITAL OUTLAY FUND 7111
 ORGANIZATION SUMMARY BY ACCOUNT TYPE

ORG	ORGANIZATION NAME	FY 2021-22 Budget		FY 2022-23 Budget Proposed		% CHANGE
		CAPITAL	TOTAL	CAPITAL	TOTAL	
7102	Dir., Campus Services	6,499,000	6,499,000	6,238,974	6,238,974	-4.0%
Grand Total		6,499,000	6,499,000	6,238,974	6,238,974	-4.0%

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
CAPITAL OUTLAY FUND 7111
ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2021-22 Budget	FY 2022-23		% Change
				Budget	Increase/Decrease	
Capital Items	54080	Building Improvements	6,499,000	6,238,974	-260,026	-4.0%
Capital Items Total			6,499,000	6,238,974	-260,026	-4.0%
Grand Total			6,499,000	6,238,974	-260,026	-4.0%

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
ADULT SUPPLEMENTARY EDUCATION FUND 0601
ORGANIZATION SUMMARY BY ACCOUNT TYPE

FY 2021-22 Budget

FY 2022-23 Budget Proposed

ORG	ORGANIZATION NAME	CURRENT				CURRENT				% CHANGE
		SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	TOTAL	SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	TOTAL	
1401	CE Online Vendor Courses						525,000		525,000	100.0%
1404	Transportation-Continuing Ed	162,150	18,000	24,000	204,150	165,015	16,200	30,000	211,215	3.5%
1405	Professional Education	59,455	185,065		244,520	55,005	70,965		125,970	-48.5%
1406	Youth Programs	84,250	43,200		127,450	82,328	43,000		125,328	-1.7%
1407	Business Workshops/Seminars	108,100	194,630		302,730	55,005	143,250		198,255	-34.5%
1408	CE Business Solutions					272,803	550,980		823,783	100.0%
1409	Microcomputer Training	216,200	455,700		671,900	220,020	300,500		520,520	-22.5%
1410	MTC Programming - Box Office		39,287		39,287		75,540		75,540	92.3%
1412	Health & Human Services	64,860	85,550		150,410	49,505	25,350		74,855	-50.2%
1413	Personal Enrichment	86,480	56,050		142,530	88,008	18,500		106,508	-25.3%
1414	Developing Programs	428,204	1,099,156		1,527,360	434,959	1,099,156		1,534,115	0.4%
1415	Police Training		21,700		21,700		21,700		21,700	0.0%
1416	Continuing Education	1,622			1,622	30,349	3,160		33,509	1966.5%
1439	CE - NARS	48,645	156,000		204,645	16,502	35,000		51,502	-74.8%
1440	Supply Chain and Logistics	95,128	183,550		278,678	55,005	83,500		138,505	-50.3%
1441	MTC Administration		1,215,750		1,215,750		1,210,650		1,210,650	-0.4%
1442	MTC Operations	47,509	148,500	81,930	277,939	48,000	142,800	113,189	303,989	9.4%
1443	MTC Art Education		107,750		107,750		92,250		92,250	-14.4%
1465	Marketing		75,700		75,700		52,700		52,700	-30.4%
1488	Sports Clinics	83,755	14,000		97,755	43,764	12,000		55,764	-43.0%
1489	Visual Art Education	10,378	2,850		13,228	10,561	2,850		13,411	1.4%
1493	Emergency Medical Science-CE	30,268	23,000		53,268	30,803	25,500		56,303	5.7%
1494	Fire Science-CE	11,351	7,000		18,351	11,551	14,540		26,091	42.2%
4612	VP Continuing Education					626,876			626,876	100.0%
4613	Director of Programing, CE	1,195,727			1,195,727	766,827	7,000		773,827	-35.3%
4638	Continuing Education Operations		46,700		46,700		46,700		46,700	0.0%
4707	Benchmarking/Market Research	369,529	138,000		507,529	370,281	133,000		503,281	-0.8%
6203	Employee Benefits					36,787			36,787	100.0%
6707	Continuing Education Marketing		300,000		300,000		150,000		150,000	-50.0%
Grand Total		3,103,609	4,617,138	105,930	7,826,677	3,469,952	4,901,791	143,189	8,514,932	8.8%

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
ADULT SUPPLEMENTARY EDUCATION FUND 0601
ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2021-22	FY 2022-23		% Change
			Budget	Budget Proposed	Increase/Decrease	
Salaries & Benefits	52010	FT Reg. Salaried	1,062,360	1,216,077	153,717	14.5%
	52050	FT Temp. Salaried	57,535	57,535	0	0.0%
	52130	PT Noncredit Instruction Sup Cont	1,252,841	1,342,821	89,980	7.2%
	52150	PT Reg. Hourly	23,375	48,285	24,910	106.6%
	52160	PT Temp. Hourly	75,040	54,624	-20,416	-27.2%
	52170	Temporary Office Aides	44,837	44,837	0	0.0%
	52180	Overtime	4,383	2,128	-2,255	-51.4%
	52181	Overtime Charge-backs	47,509	48,000	491	1.0%
	52190	Other Supplemental Compensation	4,448	4,448	0	0.0%
	52410	Communication Stipend	3,060		-3,060	-100.0%
	52690	Salaries Contingency		36,787	36,787	100.0%
	52980	Fringe Benefits Chargeback	528,221	614,410	86,189	16.3%
Salaries & Benefits Total			3,103,609	3,469,952	366,343	11.8%
Current Operating & Grants	53020	Event Officials	2,000	1,500	-500	-25.0%
	53060	Contracted Services	2,907,261	3,176,241	268,980	9.3%
	53110	Overnight Travel	127,218	173,718	46,500	36.6%
	53130	Same Day Travel	54,433	75,233	20,800	38.2%
	53150	Non-Capital Supplies and Materials	648,976	753,676	104,700	16.1%
	53161	Computer Software & Licenses	14,330	13,350	-980	-6.8%
	53170	Technical Training	16,800	16,000	-800	-4.8%
	53210	Printing, Binding & Publications	323,500	173,500	-150,000	-46.4%
	53220	Advertising and Promotions	370,000	380,000	10,000	2.7%
	53230	Memberships	36,353	44,756	8,403	23.1%
	53231	Accreditation Expenses		2,500	2,500	100.0%
	53610	Rentals and Leases	22,400	22,400	0	0.0%
	53620	Repairs and Maintenance	6,500	4,000	-2,500	-38.5%
	53640	Special Events	56,367	62,917	6,550	11.6%
	53650	Postage	25,000	0	-25,000	-100.0%
	55610	Income Tax	6,000	2,000	-4,000	-66.7%
Current Operating & Grants Total			4,617,138	4,901,791	284,653	6.2%
Capital Items	54050	Furniture and Equipment	105,930	143,189	37,259	35.2%
Capital Items Total			105,930	143,189	37,259	35.2%
Grand Total			7,826,677	8,514,932	688,255	8.8%

JOHNSON COUNTY COMMUNITY COLLEGE
 FY 2022-23 BUDGET
 MOTORCYCLE DRIVER SAFETY FUND 0701
 ORGANIZATION SUMMARY BY ACCOUNT TYPE

		FY 2021-22 Budget				FY 2022-23 Budget Proposed				
ORG	ORGANIZATION NAME	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	TOTAL	% CHANGE
1404	Transportation-Continuing Ed	50,267	26,200		76,467	66,006	12,800	21,000	99,806	30.5%
1414	Developing Programs		8,986		8,986		10,000		10,000	11.3%
Grand Total		50,267	35,186		85,453	66,006	22,800	21,000	109,806	28.5%

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
MOTORCYCLE DRIVER SAFETY FUND 0701
ACCOUNT CODE SUMMARY**

Account Type	Account Code	Account Description	FY 2021-22	FY 2022-23		% Change
			Budget	Budget Proposed	Increase/Decrease	
Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	46,500	60,000	13,500	29.0%
	52980	Fringe Benefits Chargeback	3,767	6,006	2,240	59.5%
Salaries & Benefits Total			50,267	66,006	15,740	31.3%
Current Operating & Grants	53060	Contracted Services	10,486	10,000	-486	-4.6%
	53130	Same Day Travel	150	300	150	100.0%
	53150	Non-Capital Supplies and Materials	15,500	7,500	-8,000	-51.6%
	53161	Computer Software & Licenses	1,000	1,000	0	0.0%
	53170	Technical Training	450	500	50	11.1%
	53620	Repairs and Maintenance	7,000	3,000	-4,000	-57.1%
	53640	Special Events	600	500	-100	-16.7%
Current Operating & Grants Total			35,186	22,800	-12,386	-35.2%
Capital Items	54050	Furniture and Equipment		21,000	21,000	100.0%
Capital Items Total				21,000	21,000	100.0%
Grand Total			85,453	109,806	24,354	28.5%

JOHNSON COUNTY COMMUNITY COLLEGE
 FY 2022-23 BUDGET
 TRUCK DRIVER TRAINING COURSE FUND 0501
 ORGANIZATION SUMMARY BY ACCOUNT TYPE

ORG	ORGANIZATION NAME	FY 2021-22 Budget				FY 2022-23 Budget Proposed				% CHANGE
		SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	TOTAL	SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	TOTAL	
1404	Transportation-Continuing Ed	129,720	159,900	5,000	294,620	99,009	106,500		205,509	-30.2%
1408	CE Business Solutions					33,003	59,000		92,003	100.0%
1414	Developing Programs	164,482	351,000		515,482	167,388	551,000	0	718,388	39.4%
Grand Total		294,202	510,900	5,000	810,102	299,400	716,500	0	1,015,900	25.4%

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
TRUCK DRIVER TRAINING COURSE FUND 0501
ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2021-22	FY 2022-23		% Change
			Budget	Budget Proposed	Increase/Decrease	
Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	272,157	272,157	0	0.0%
	52980	Fringe Benefits Chargeback	22,045	27,243	5,198	23.6%
Salaries & Benefits Total			294,202	299,400	5,198	1.8%
Current Operating & Grants	53060	Contracted Services	161,675	361,675	200,000	123.7%
	53110	Overnight Travel	4,200	4,000	-200	-4.8%
	53130	Same Day Travel	2,200	2,000	-200	-9.1%
	53150	Non-Capital Supplies and Materials	8,000	8,000	0	0.0%
	53161	Computer Software & Licenses	500	10,000	9,500	1900.0%
	53170	Technical Training	4,800	3,100	-1,700	-35.4%
	53230	Memberships	400	400	0	0.0%
	53350	Gasoline	22,000	20,000	-2,000	-9.1%
	53610	Rentals and Leases	288,325	288,325	0	0.0%
	53620	Repairs and Maintenance	18,000	18,000	0	0.0%
	53640	Special Events	800	1,000	200	25.0%
Current Operating & Grants Total			510,900	716,500	205,600	40.2%
Capital Items	54050	Furniture and Equipment	5,000	0	-5,000	-100.0%
Capital Items Total			5,000	0	-5,000	-100.0%
Grand Total			810,102	1,015,900	205,798	25.4%

JOHNSON COUNTY COMMUNITY COLLEGE
 FY 2022-23 BUDGET
 AUXILIARY ENTERPRISE FUND 1302
 ORGANIZATION SUMMARY BY ACCOUNT TYPE

FY 2021-22 Budget

FY 2022-23 Budget Proposed

ORG	ORGANIZATION NAME	FY 2021-22 Budget				FY 2022-23 Budget Proposed					% CHANGE	
		SALARIES & BENEFITS	COST OF SALES	CURRENT OPERATING & GRANTS	CAPITAL	TOTAL	SALARIES & BENEFITS	COST OF SALES	CURRENT OPERATING & GRANTS	CAPITAL		TOTAL
1205	Hospitality Management			10,000		10,000			10,000		10,000	0.0%
6203	Employee Benefits						107,229				107,229	100.0%
9101	Dining Services	2,229,448	621,000	349,600	26,681	3,226,729	2,775,643	1,078,300	397,950		4,251,893	31.8%
9102	Vending	21,714				21,714						-100.0%
9103	Bookstore	1,317,860	4,723,000	212,200		6,253,060	1,287,491	5,127,000	244,000		6,658,491	6.5%
9104	Child Development Center	1,663,197	51,000	68,927		1,783,124	1,637,329	70,000	71,027		1,778,356	-0.3%
9105	Auto Technology Project			2,000		2,000			2,000		2,000	0.0%
9109	Concessions & Special Events		22,000	18,000		40,000		9,000	18,000		27,000	-32.5%
9110	Cosmetology Products for Resale		9,000	500		9,500		9,000	500		9,500	0.0%
9111	The Market	444,968	248,100	31,000		724,068						-100.0%
9113	Dental Hygiene Products for Resale		2,500			2,500		1,500			1,500	-40.0%
9114	Pastry/Baking Store			50,000		50,000			50,000		50,000	0.0%
9117	Cafe Tempo	94,212	62,300	24,350		180,862						-100.0%
9118	Campus Farm			13,500		13,500			16,000		16,000	18.5%
9150	Auxiliary Services			82,800		82,800			53,300		53,300	-35.6%
9151	Auxiliary Construction			10,000	25,000	35,000			10,000	25,000	35,000	0.0%
Grand Total		5,771,399	5,738,900	872,877	51,681	12,434,857	5,807,692	6,294,800	872,777	25,000	13,000,269	4.5%

JOHNSON COUNTY COMMUNITY COLLEGE

FY 2022-23 BUDGET

AUXILIARY ENTERPRISE FUND 1302

ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2021-22	FY 2022-23		% Change
			Budget	Budget Proposed	Increase/Decrease	
Salaries & Benefits	52010	FT Reg. Salaried	558,823	558,823	0	0.0%
	52030	FT Reg. Hourly	1,772,796	1,760,704	-12,092	-0.7%
	52150	PT Reg. Hourly	1,398,978	1,363,167	-35,811	-2.6%
	52160	PT Temp. Hourly	573,580	549,950	-23,630	-4.1%
	52180	Overtime	25,113	26,500	1,388	5.5%
	52181	Overtime Charge-backs	5,125	5,125	0	0.0%
	52410	Communication Stipend	1,440		-1,440	-100.0%
	52690	Salaries Contingency		107,229	107,229	100.0%
	52980	Fringe Benefits Chargeback	1,435,545	1,436,194	648	0.0%
Salaries & Benefits Total			5,771,399	5,807,692	36,293	0.6%
Cost of Sales	51520	Cost of Sales-Fruit/Vegetables	81,000	106,000	25,000	30.9%
	51530	Cost of Sales-Beverage	107,000	282,000	175,000	163.6%
	51540	Cost of Sales-Other Groceries	425,000	600,000	175,000	41.2%
	51550	Cost of Sales-Dairy	56,700	71,700	15,000	26.5%
	51560	Cost of Sales-Bakery	13,600	17,600	4,000	29.4%
	51650	Cost of Sales-Cold Bev-Frozen	42,000	6,000	-36,000	-85.7%
	51710	Cost of Sales-New Books	2,400,000	2,500,000	100,000	4.2%
	51730	Cost of Sales-Trade Books	7,000	8,000	1,000	14.3%
	51740	Cost of Sales-Class	300,000	350,000	50,000	16.7%
	51750	Cost of Sales-Soft Goods	90,000	110,000	20,000	22.2%
	51760	Cost of Sales-Miscellaneous	6,000	4,000	-2,000	-33.3%
	51770	Cost of Sales-Electronics	100,000	125,000	25,000	25.0%
	51790	Cost of Sales-Cards & Gifts	20,000	30,000	10,000	50.0%
	51810	Cost of Sales-Cosmetology Products	9,000	9,000	0	0.0%
	51812	Cost of Sales-Dental Hygiene Prod	2,500	1,500	-1,000	-40.0%
	51910	Cost of Sales-Food	51,000	70,000	19,000	37.3%
	51660	Cost of Sales-Groceries	47,000	3,000	-44,000	-93.6%
	51715	Cost of Sales-Day 1 Access	1,800,000	2,000,000	200,000	11.1%
	51610	Cost of Sales-Hot Food	40,000	0	-40,000	-100.0%
	51630	Cost of Sales-Hot Beverage	40,000	0	-40,000	-100.0%
	51640	Cost of Sales-Bottled Cold	100,000	0	-100,000	-100.0%
	51670	Cost of Sales-Sundries	1,100	1,000	-100	-9.1%
Cost of Sales Total			5,738,900	6,294,800	555,900	9.7%
Current Operating &	53060	Contracted Services	205,200	205,200	0	0.0%
	53110	Overnight Travel	20,200	30,400	10,200	50.5%
	53120	Staff Development Training & Travel	2,000	2,000	0	0.0%
	53130	Same Day Travel	3,100	3,200	100	3.2%
	53150	Non-Capital Supplies and Materials	340,000	339,250	-750	-0.2%
	53161	Computer Software & Licenses	32,600	47,600	15,000	46.0%
	53170	Technical Training	500	750	250	50.0%
	53220	Advertising and Promotions	20,500	17,000	-3,500	-17.1%
	53230	Memberships	5,452	5,702	250	4.6%
	53231	Accreditation Expenses	775	2,325	1,550	200.0%

JOHNSON COUNTY COMMUNITY COLLEGE

FY 2022-23 BUDGET

AUXILIARY ENTERPRISE FUND 1302

ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2021-22	FY 2022-23		% Change
			Budget	Budget Proposed	Increase/Decrease	
	53270	Bad Debt Expense	8,000	5,000	-3,000	-37.5%
	53610	Rentals and Leases	44,000	44,000	0	0.0%
	53620	Repairs and Maintenance	42,500	30,000	-12,500	-29.4%
	53630	Freight	100,000	120,000	20,000	20.0%
	53640	Special Events	5,700	8,000	2,300	40.4%
	55510	Other Tax Assessments	7,350	7,350	0	0.0%
	55610	Income Tax	5,000	5,000	0	0.0%
	53245	Meal Share Expense	30,000	0	-30,000	-100.0%
Current Operating & Grants Total			872,877	872,777	-100	0.0%
Capital Items	54050	Furniture and Equipment	26,681	0	-26,681	-100.0%
	54090	Land Improvements	25,000	25,000	0	0.0%
Capital Items Total			51,681	25,000	-26,681	-51.6%
Grand Total			12,434,857	13,000,269	565,412	4.5%

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
STUDENT ACTIVITY FUND 0101
ORGANIZATION SUMMARY BY ACCOUNT TYPE**

ORG	ORGANIZATION NAME	FY 2021-22 Budget			FY 2022-23 Budget Proposed			% CHANGE
		SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	TOTAL	
5201	Student Activities	97,203	58,300	155,503	105,767	56,157	161,924	4.1%
5202	Campus Ledger	75,670	25,640	101,310	76,167	20,315	96,482	-4.8%
5204	Student Life		263,250	263,250		258,350	258,350	-1.9%
5205	Graduation		34,400	34,400		36,600	36,600	6.4%
5209	Center for Student Involvement	182,262	44,200	226,462	198,320	51,714	250,034	10.4%
5210	Student Senate		45,800	45,800		45,800	45,800	0.0%
5211	Cheerleaders		29,500	29,500		32,600	32,600	10.5%
5212	Student Basic Needs Center		9,500	9,500		9,500	9,500	0.0%
5215	Phi Theta Kappa		7,400	7,400		7,400	7,400	0.0%
5216	Leadership Institute		18,600	18,600		18,600	18,600	0.0%
5217	Vocal Ensemble Showcase	3,243	6,000	9,243	3,300	6,000	9,300	0.6%
5601	Athletic Training		900	900		900	900	0.0%
5602	Baseball		31,513	31,513		31,513	31,513	0.0%
5603	Men's Basketball		32,237	32,237		34,387	34,387	6.7%
5604	Women's Basketball		32,237	32,237		34,387	34,387	6.7%
5607	Men's Soccer		22,863	22,863		22,863	22,863	0.0%
5608	Women's Soccer		24,793	24,793		24,793	24,793	0.0%
5609	Softball		31,513	31,513		31,513	31,513	0.0%
5612	Volleyball		26,257	26,257		26,257	26,257	0.0%
5701	Health Services		16,000	16,000		90,000	90,000	462.5%
6203	Employee Benefits				8,737		8,737	100.0%
8107	Student Activity Grants Account		1,378,848	1,378,848		1,452,295	1,452,295	5.3%
Grand Total		358,378	2,139,751	2,498,129	392,291	2,291,944	2,684,235	7.4%

JOHNSON COUNTY COMMUNITY COLLEGE

FY 2022-23 BUDGET

STUDENT ACTIVITY FUND 0101

ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2021-22	FY 2022-23		% Change
			Budget	Budget Proposed	Increase/Decrease	
Salaries & Benefits	52160	PT Temp. Hourly	279,465	349,466	70,001	25.0%
	52190	Other Supplemental Compensation	73,000	3,000	-70,000	-95.9%
	52690	Salaries Contingency		8,737	8,737	100.0%
	52980	Fringe Benefits Chargeback	5,913	31,088	25,175	425.8%
Salaries & Benefits Total			358,378	392,291	33,913	9.5%
Current Operating & Grants	53060	Contracted Services	73,600	142,600	69,000	93.8%
	53110	Overnight Travel	7,500	6,000	-1,500	-20.0%
	53130	Same Day Travel	1,000	1,500	500	50.0%
	53140	Team Travel	348,213	352,513	4,300	1.2%
	53145	Post Season Team Travel	120,000	120,000	0	0.0%
	53150	Non-Capital Supplies and Materials	83,800	87,471	3,671	4.4%
	53210	Printing, Binding & Publications	2,300	2,300	0	0.0%
	53230	Memberships	2,690	2,765	75	2.8%
	53610	Rentals and Leases	19,200	19,200	0	0.0%
	53640	Special Events	102,600	105,300	2,700	2.6%
	56010	Grants	1,082,548	1,148,595	66,047	6.1%
	56011	Incentive Grant	55,300	57,000	1,700	3.1%
	56012	Supplemental Grant	91,000	92,000	1,000	1.1%
	56013	Book Grant	5,000	5,000	0	0.0%
	56014	Veteran's Grant	39,000	40,200	1,200	3.1%
	56016	President's Scholarship Grant	76,000	78,500	2,500	3.3%
	56019	Cavalier Guarantee Grant	30,000	31,000	1,000	3.3%
Current Operating & Grants Total			2,139,751	2,291,944	152,193	7.1%
Grand Total			2,498,129	2,684,235	186,106	7.4%

V. Capital Expenditures

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-2023 BUDGET
CAPITAL EXPENDITURES SUMMARY**

Fund	Fund Description	Account Code	Account Description	FY 2021-22	FY 2022-23		% Change
				Budget	Budget Proposed	Increase/Decrease	
0201	General Fund	54020	Remodeling and Renovations	2,268,800	1,730,450	-538,350	-23.7%
		54040	Library Books	195,969	178,467	-17,502	-8.9%
		54050	Furniture and Equipment	1,579,974	1,504,680	-75,294	-4.8%
		54080	Building Improvements	26,240,682	14,280,000	-11,960,682	-45.6%
		54090	Land Improvements	15,000	0	-15,000	-100.0%
0201	Total			30,300,425	17,693,597	-12,606,828	-41.6%
0501	Truck Driver Training Course Fund	54050	Furniture and Equipment	5,000	0	-5,000	-100.0%
0501	Total			5,000	0	-5,000	-100.0%
0601	Adult Supplementary Education Fund	54050	Furniture and Equipment	105,930	143,189	37,259	35.2%
0601	Total			105,930	143,189	37,259	35.2%
0701	Motorcycle Driver Safety Fund	54050	Furniture and Equipment		21,000	21,000	100.0%
0701	Total				21,000	21,000	100.0%
1302	Auxiliary Enterprise Funds	54050	Furniture and Equipment	26,681	0	-26,681	-100.0%
		54090	Land Improvements	25,000	25,000	0	0.0%
1302	Total			51,681	25,000	-26,681	-51.6%
7111	Capital Outlay Fund	54080	Building Improvements	6,499,000	6,238,974	-260,026	-4.0%
7111	Total			6,499,000	6,238,974	-260,026	-4.0%
7127	Campus Development Fund	54090	Land Improvements	750,000	1,115,000	365,000	48.7%
7127	Total			750,000	1,115,000	365,000	48.7%
7215	ITC Repair & Maintenance Reserve Fd	54080	Building Improvements	264,000	250,000	-14,000	-5.3%
7215	Total			264,000	250,000	-14,000	-5.3%
Grand Total				37,976,036	25,486,760	-12,489,276	-32.9%

Note: Fund 2219 is listed in the Capital Schedule Expenditures Detail and will be entered in the Grant Module.
Account 54065 Art Acquisitions is not listed in the Capital Expenditures Summary or Capital Schedule Detail.

FY23 Capital Schedule Detail

Fund	Fund Name	Account	Account Description	Org	Org Name	Description	Qty	Unit Cost	Total Cost
0201	General Fund	54020	Remodeling and Renovations	7102	Dir., Campus Services	Remodeling Projects	1	418,450	418,450
0201	General Fund	54020	Remodeling and Renovations	7102	Dir., Campus Services	Active Learning Classrooms	1	1,000,000	1,000,000
0201	General Fund	54020	Remodeling and Renovations	7102	Dir., Campus Services	Office Carpet & Paint	1	150,000	150,000
0201	General Fund	54020	Remodeling and Renovations	7202	Interior Services	Carpet replacements	1	162,000	162,000
Remodeling and Renovations Total								1,730,450	1,730,450
0201	General Fund	54040	Library Books	4102	Library	Library Books	1	178,467	178,467
Library Books Total								178,467	178,467
0201	General Fund	54050	Furniture and Equipment	1117	Health & Wellness	Treadmill replacing Inv# 56551	1	8,200	8,200
0201	General Fund	54050	Furniture and Equipment	1117	Health & Wellness	Cross-Trainer - Replacing Inv #56113	1	7,200	7,200
0201	General Fund	54050	Furniture and Equipment	1128	Biology	Autoclave replacing Inv # 52785	1	45,000	45,000
0201	General Fund	54050	Furniture and Equipment	1129	Chemistry	Atomic absorption graphite furnace/flame spectrophotometer	1	50,000	50,000
0201	General Fund	54050	Furniture and Equipment	1210	Automotive Technology	Vehicle for Auto Training Replacing Inv# 56486	1	20,000	20,000
0201	General Fund	54050	Furniture and Equipment	1212	Electronics Technology	RF Communications Receiver with Spectrum Scope, 50kHz-3.3GHz, Option 6 (Public Service) with UT-122 P25 adapter	1	15,000	15,000
0201	General Fund	54050	Furniture and Equipment	1214	Fire Science	Pick up Truck - haul trailer	1	50,000	50,000
0201	General Fund	54050	Furniture and Equipment	1214	Fire Science	Forcible Entry Prop	1	9,000	9,000
0201	General Fund	54050	Furniture and Equipment	1214	Fire Science	Equipment/airfill transport trailer - 24ft	1	12,249	12,249
0201	General Fund	54050	Furniture and Equipment	1218	Dental Hygiene	Panoramic digital x-ray - Replacing Inv# 56165	1	30,000	30,000
0201	General Fund	54050	Furniture and Equipment	1220	Emergency Medical Science	Ambulance replacing Inv# 56498	1	15,000	15,000
0201	General Fund	54050	Furniture and Equipment	1238	Neurodiagnostic Technology	Upgrade to Acquisition System	1	50,000	50,000
0201	General Fund	54050	Furniture and Equipment	1243	Practical Nursing	HAL Simulator - Repalcing Inv# 55581	1	29,162	29,162
0201	General Fund	54050	Furniture and Equipment	1275	Construction Management Tech	Pallet Lifter	1	6,400	6,400
0201	General Fund	54050	Furniture and Equipment	1277	Railroad Industrial Technology	3/4 ton pickup truck replacing Inv# 41415	1	50,000	50,000
0201	General Fund	54050	Furniture and Equipment	1277	Railroad Industrial Technology	600 amp minimum welding machines	2	7,800	15,600
0201	General Fund	54050	Furniture and Equipment	4302	Document Services	Repalcing Inv# 52723, 52724, 52725, 52726	1	250,000	250,000
0201	General Fund	54050	Furniture and Equipment	4302	Document Services	Inkjet Printer &/or Black & White copier Inv#s 55924 & 55923	1	250,000	250,000
0201	General Fund	54050	Furniture and Equipment	4312	Video Services	Audio Mixer - Yamaha QL5 - Replacing Inv # 56406	1	18,000	18,000
0201	General Fund	54050	Furniture and Equipment	6321	Police Department	2022 Ford F150 Crew Cab - replaces #56173	1	49,335	49,335
0201	General Fund	54050	Furniture and Equipment	6341	Transportation	Miniivan replacements for 56560 & 56561	2	30,000	60,000
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	BE7M-M4-K9 Blade Server	1	13,811	13,811
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	BE7M-M4-K9 Blade Server	1	13,811	13,811
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	BE7M-M4-K9 Blade Server	1	13,811	13,811
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	BE7M-M4-K9 Blade Server	1	13,811	13,811
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	BE7M-M4-K9 Blade Server	1	13,811	13,811
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	BE7M-M4-K9 Blade Server	1	13,811	13,811
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	SP-B200M3	1	13,036	13,036
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	UCS B200	1	5,299	5,299
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	UCS B200	1	5,299	5,299
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	UCS B200	1	5,299	5,299
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	UCS B200	1	5,299	5,299
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	UCS B200	1	5,299	5,299
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	UCS B200	1	5,299	5,299
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	UCS B200	1	5,299	5,299
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	UCS B200	1	5,299	5,299
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	UCS B200	1	5,299	5,299
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	UCS C220	1	6,535	6,535
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	UCS C220	1	6,535	6,535
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	N9K-C9336PQ	1	16,713	16,713
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	N9K-C93180YC-EX	1	12,150	12,150
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	N9K-C93180YC-EX	1	12,150	12,150
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	N9K-C9336PQ	1	16,713	16,713
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	N9K-C93180YC-EX	1	12,150	12,150
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	N9K-C93180YC-EX	1	12,150	12,150
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	APIC-SERVER-L2	1	8,711	8,711
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	APIC-SERVER-L2	1	8,711	8,711
0201	General Fund	54050	Furniture and Equipment	6351	Network & Data Center Operations	APIC-SERVER-L2	1	8,711	8,711
0201	General Fund	54050	Furniture and Equipment	7201	Maintenance	Laser alignment tool	1	6,000	6,000
0201	General Fund	54050	Furniture and Equipment	7301	Housekeeping Services	Walk Behind Scrubber 56481, 56483, 56485	3	6,076	18,228
0201	General Fund	54050	Furniture and Equipment	7301	Housekeeping Services	Extractor 56482	1	19,843	19,843
0201	General Fund	54050	Furniture and Equipment	7301	Housekeeping Services	Riding Carpet Cleaner 56483	1	14,751	14,751
0201	General Fund	54050	Furniture and Equipment	7501	Grounds	Brush Chipper 55388	1	25,000	25,000
0201	General Fund	54050	Furniture and Equipment	7501	Grounds	Snow Thrower 55724	1	14,000	14,000
0201	General Fund	54050	Furniture and Equipment	7501	Grounds	Arator Exmark 2 56303	1	13,000	13,000
0201	General Fund	54050	Furniture and Equipment	7501	Grounds	Batwing AFM 4211 56311	1	23,000	23,000
0201	General Fund	54050	Furniture and Equipment	7501	Grounds	930M Zero Turn Mower 56347	1	13,000	13,000
0201	General Fund	54050	Furniture and Equipment	7501	Grounds	ATLV All Terrain Leaf Vacuum 56353	1	40,000	40,000
0201	General Fund	54050	Furniture and Equipment	7745	Information Technlgy Infrastructure	FY23 Network switch replacements for: MTC, HCDC, HSC, ITC, SC	1	287,300	287,300
Furniture and Equipment Total								1,454,728	1,504,680
0201	General Fund	54080	Building Improvements	6351	Network & Data Center Operations	Building improvements: Activity Code: CAMERA = Security Camera System (Includes upgrade for Video Management System and replacement of network video recording hardware) Qty. 8 NVR Servers & VMS located in RC data center	1	280,000	280,000
0201	General Fund	54080	Building Improvements	7725	SCI Remodeling	SCI/CLB Lab Renovations Project	1	14,000,000	14,000,000
Building Improvements Total								14,280,000	14,280,000
0201 Total								17,643,645	17,693,597

Fund	Fund Name	Account	Account Description	Org	Org Name	Description	Qty	Unit Cost	Total Cost
0601	Adult Supplementary Education Fund	54050	Furniture and Equipment	1404	Transportation-Continuing Ed	2012 Toyota Prius - Driver's Ed vehicle #125, Inv # 55606	1	30,000	30,000
0601	Adult Supplementary Education Fund	54050	Furniture and Equipment	1442	MTC Operations	Shure AD4Q - One Component of many-part of request for Channel Axient wireless microphone system for polsky theatre	2	5,200	10,400
0601	Adult Supplementary Education Fund	54050	Furniture and Equipment	1442	MTC Operations	ETC Releve Stage Lighting Fixtures	4	6,204	24,815
0601	Adult Supplementary Education Fund	54050	Furniture and Equipment	1442	MTC Operations	ETC High End SolaFrame stage lighting fixtures	4	8,564	34,256
0601	Adult Supplementary Education Fund	54050	Furniture and Equipment	1442	MTC Operations	1 ton Lodestar Chain Hoist with 80ft chain and loan cells	4	6,000	24,000
0601	Adult Supplementary Education Fund	54050	Furniture and Equipment	1442	MTC Operations	Polisky Wireless Microphone Upgrades	1	19,718	19,718
Furniture and Equipment Total								75,686	143,189
0601 Total								75,686	143,189
0701	Motorcycle Driver Safety Fund	54050	Furniture and Equipment	1404	Transportation-Continuing Ed	3 JCCC training motorcycles, no inventory number assigned, under \$5000 at original time of purchase	3	7,000	21,000
Furniture and Equipment Total								7,000	21,000
0701 Total								7,000	21,000
1302	Auxiliary Improvements	54090	Land Improvements	9151	Auxiliary Construction	Auxiliary land improvements	1	25,000	25,000
Land Improvements Total								25,000	25,000
1302 Total								25,000	25,000
2219	Carl Perkins Voc Improv Grant	54050	Furniture and Equipment	1271	Vocational Improvements	Self Contained Breathing Apparatus (SCBA)	10	5,200	52,000
2219	Carl Perkins Voc Improv Grant	54050	Furniture and Equipment	1271	Vocational Improvements	Ferno Powercots	1	19,157	19,157
2219	Carl Perkins Voc Improv Grant	54050	Furniture and Equipment	1271	Vocational Improvements	Advanced Skill Trainer - Needle Compression Kit for Standardized Patient	1	6,000	6,000
2219	Carl Perkins Voc Improv Grant	54050	Furniture and Equipment	1271	Vocational Improvements	GMAW Welder and Feeders Complete	8	10,600	84,800
Furniture and Equipment Total								16,600	161,957
2219 Total								16,600	161,957
7111	Capital Outlay Fund	54080	Building Improvements	7102	Dir., Campus Services	Capital Infrastructure Projects	1	6,238,974	6,238,974
Building Improvements Total								6,238,974	6,238,974
7111 Total								6,238,974	6,238,974
7127	Campus Development Fund	54090	Land Improvements	7501	Grounds	Campus Development Projects	1	1,115,000	1,115,000
Land Improvements Total								1,115,000	1,115,000
7127 Total								1,115,000	1,115,000
7215	ITC Repair & Maintenance Reserve Fd	54080	Building Improvements	7102	Dir., Campus Services	ITC Repair & Maintenance Reserve	1	250,000	250,000
Building Improvements Total								250,000	250,000
7215 Total								250,000	250,000

VI. Five Year Budget Projection and Supplemental Financial Analysis

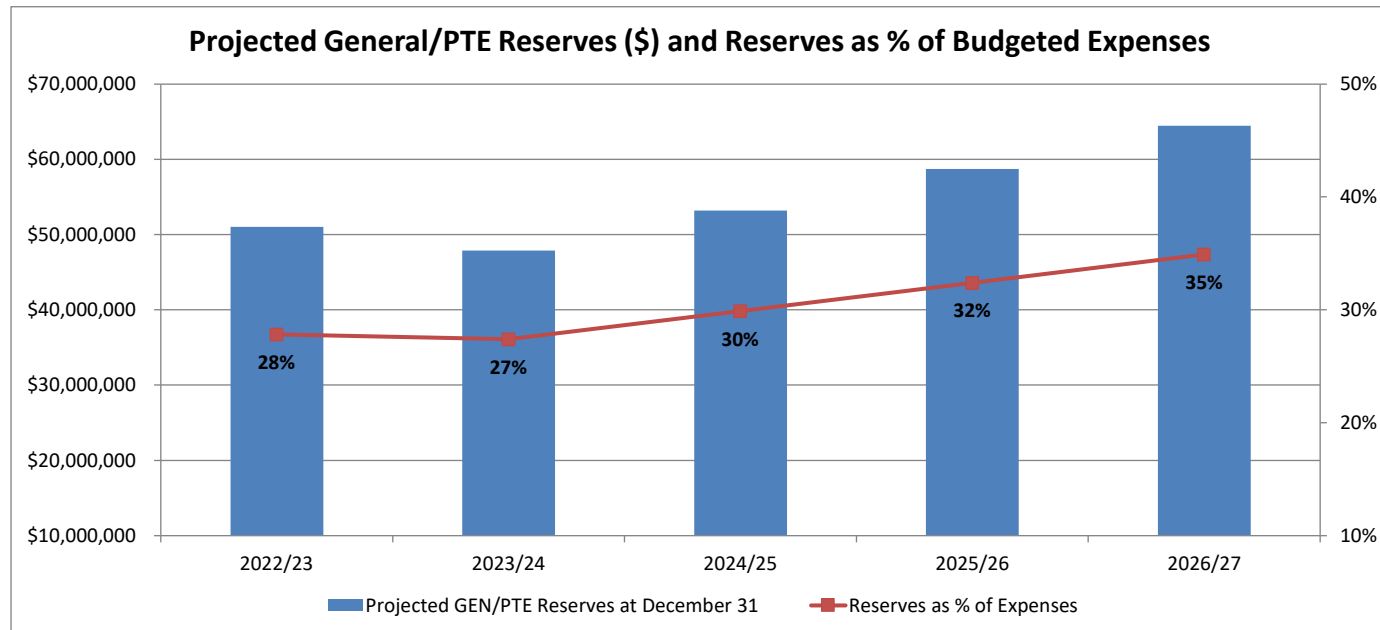
JCCC FIVE YEAR BUDGET PROJECTION
STATEMENTS OF REVENUES AND EXPENSES - GENERAL/PTE FUNDS
YEARS ENDING JUNE 30, 2023 TO 2027

4/11/2022	Budget	PROJECTED BUDGETS				
Revenues	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Ad Valorem Property Taxes	\$ 111,030,287	\$ 116,621,698 5%	\$ 120,283,596 3%	\$ 123,599,465 3%	\$ 127,014,810 3%	\$ 130,532,616 3%
Tuition and Fees	27,858,698	26,650,272 -4%	26,650,272 0%	26,650,272 0%	26,650,272 0%	26,650,272 0%
State Aid	23,069,378	23,978,269 4%	23,978,269 0%	23,978,269 0%	23,978,269 0%	23,978,269 0%
Investment Income	500,000	500,000 0%	500,000 0%	500,000 0%	500,000 0%	500,000 0%
Other Income	2,583,499	2,583,499 0%	2,609,334 1%	2,635,427 1%	2,661,782 1%	2,688,399 1%
Total Revenue	\$ 165,041,862	\$ 170,333,738	\$ 174,021,471	\$ 177,363,433	\$ 180,805,133	\$ 184,349,556
Expenses		ESTIMATED ACTUALS				
Salaries and Benefits	\$ 124,808,631	\$ 131,033,857 5%	\$ 135,387,677 3%	\$ 138,142,279 2%	\$ 140,994,463 2%	\$ 143,948,707 2%
Current Operating & Grants	29,539,330	31,031,287 5%	31,341,600 1%	31,655,016 1%	31,971,566 1%	32,291,282 1%
Capital	30,303,425	17,696,597 -42%	4,331,427 -76%	4,472,998 3%	4,621,648 3%	4,777,731 3%
Debt Service	3,686,987	3,685,987 0%	3,688,238 0%	3,686,488 0%	3,688,988 0%	3,685,488 0%
Total Expenses	\$ 188,338,373	\$ 183,447,728	\$ 174,748,941	\$ 177,956,781	\$ 181,276,665	\$ 184,703,207
Estimated amount used	\$ 180,804,838	\$ 176,109,819	\$ 167,758,983	\$ 170,838,509	\$ 174,025,598	\$ 177,315,079
Net Change	\$ (15,762,976)	\$ (5,776,080)	\$ 6,262,488	\$ 6,524,924	\$ 6,779,534	\$ 7,034,477
Percentage Used	96%	96%	96%	96%	96%	96%

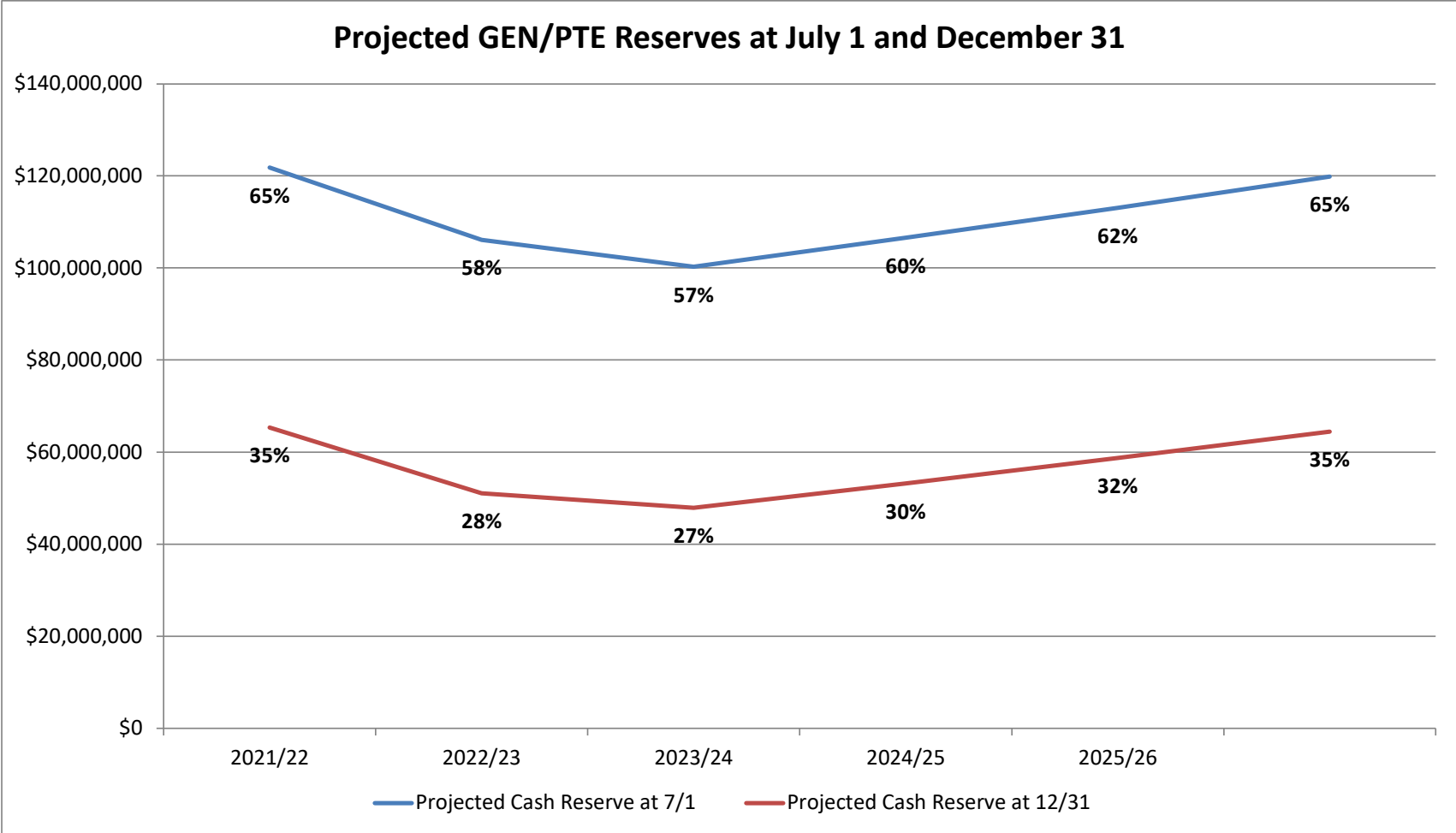
**JCCC FIVE YEAR BUDGET PROJECTION
GENERAL/PTE FUNDS RESERVE ANALYSIS
FISCAL YEARS ENDING JUNE 30, 2023 TO 2027**

4/11/2022

General/PTE Funds	Budget	PROJECTED BUDGETS				
	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>
Beginning Balance	\$ 121,836,284	\$ 106,073,308	\$ 100,297,227	\$ 106,559,714	\$ 113,084,638	\$ 119,864,172
Total Budgeted Expenses	188,338,373	183,447,728	174,748,941	177,956,781	181,276,665	184,703,207
Reserve Benchmark: JCCC Board Policy - Minimum 25% of Budget	47,084,593	45,861,932	43,687,235	44,489,195	45,319,166	46,175,802
Estimated Reserve at 12/31: Beginning Balance at 7/1	\$ 121,836,284	\$ 106,073,308	\$ 100,297,227	\$ 106,559,714	\$ 113,084,638	\$ 119,864,172
Differential - revenue received less % of budget expended	56,501,512	55,034,318	52,424,682	53,387,034	54,382,999	55,410,962
Estimated Reserve at 12/31:	\$ 65,334,772	\$ 51,038,990	\$ 47,872,545	\$ 53,172,680	\$ 58,701,638	\$ 64,453,210
Variance between Estimated Reserve and Policy Minimum	\$ 18,250,179	\$ 5,177,058	\$ 4,185,310	\$ 8,683,485	\$ 13,382,472	\$ 18,277,408
Estimated Reserve at 12/31 as % of Budgeted Expenses	35%	28%	27%	30%	32%	35%

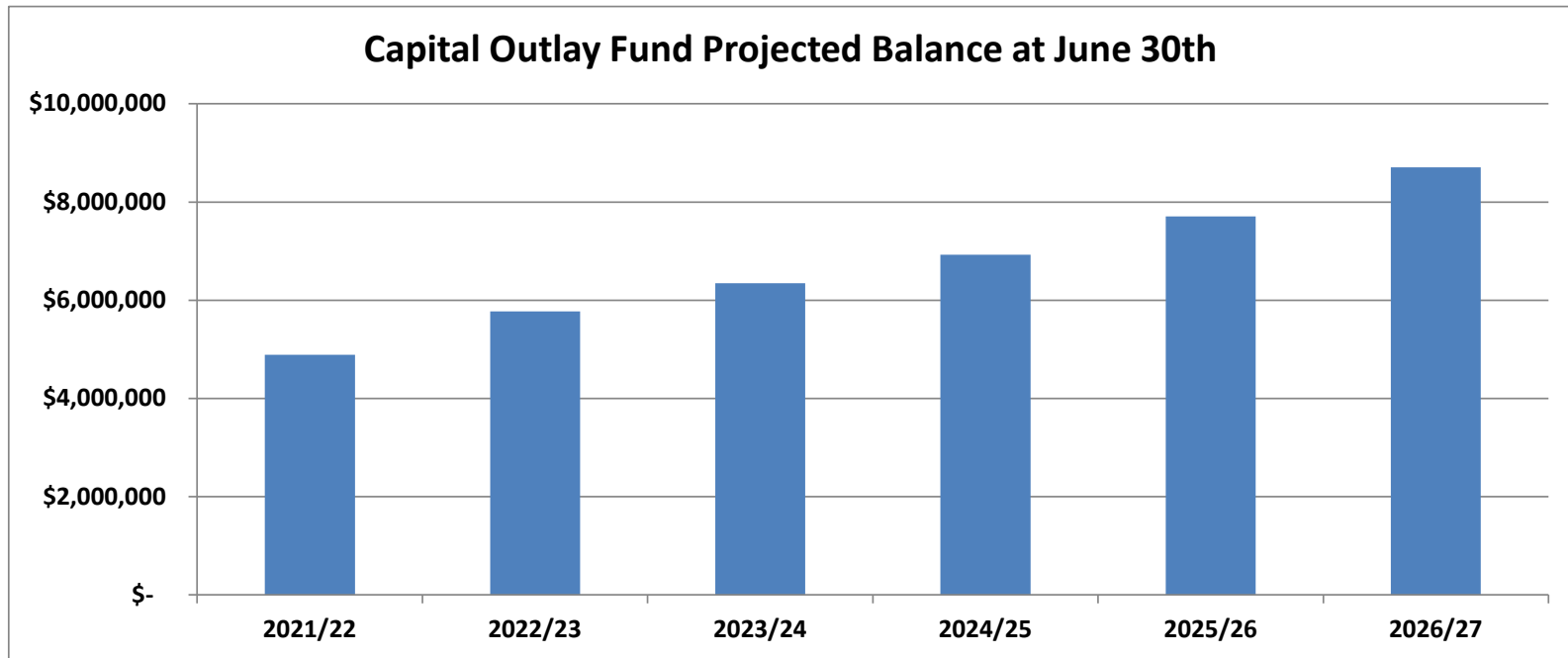


**JCCC FIVE YEAR BUDGET PROJECTION
 PROJECTED UNENCUMBERED CASH RESERVES AT JULY 1 & DECEMBER 31
 GENERAL/PTE FUNDS
 FISCAL YEARS 2022 TO 2027**



**JCCC FIVE YEAR BUDGET PROJECTION
CAPITAL OUTLAY FUND RESERVE ANALYSIS
FISCAL YEARS ENDING JUNE 30, 2023 TO 2027**

	Budget	PROJECTED BUDGETS				
	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>
Significant Assumptions:						
Ad Valorem Property Tax Revenues	\$6,567,901	\$7,120,084	\$7,329,049	\$7,574,719	\$7,784,027	\$7,999,614
Budgeted Capital Outlay Expenditures	\$6,499,000	\$6,238,974	\$6,750,000	\$7,000,000	\$7,000,000	\$7,000,000
Total Mill Levy	9.110	8.710	8.710	8.710	8.710	8.710
Capital Outlay Levy portion	0.50	0.50	0.50	0.50	0.50	0.50
Est. Assessed Valuation Change	4.50%	9.25%	3.00%	3.00%	3.00%	3.00%

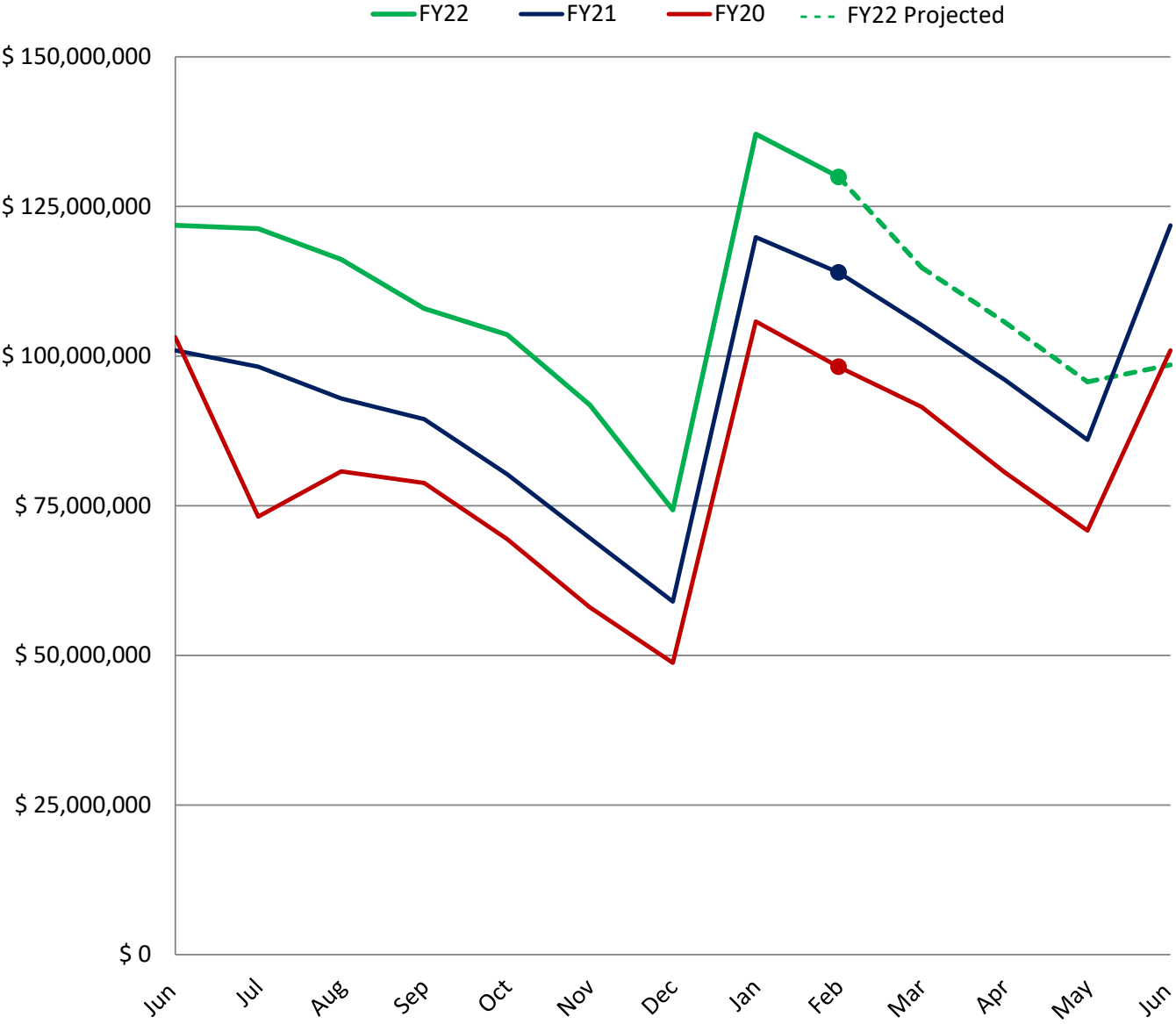


**JCCC FIVE YEAR BUDGET PROJECTION
DEBT SERVICE SCHEDULE
YEARS ENDING JUNE 30, 2023 TO 2027**

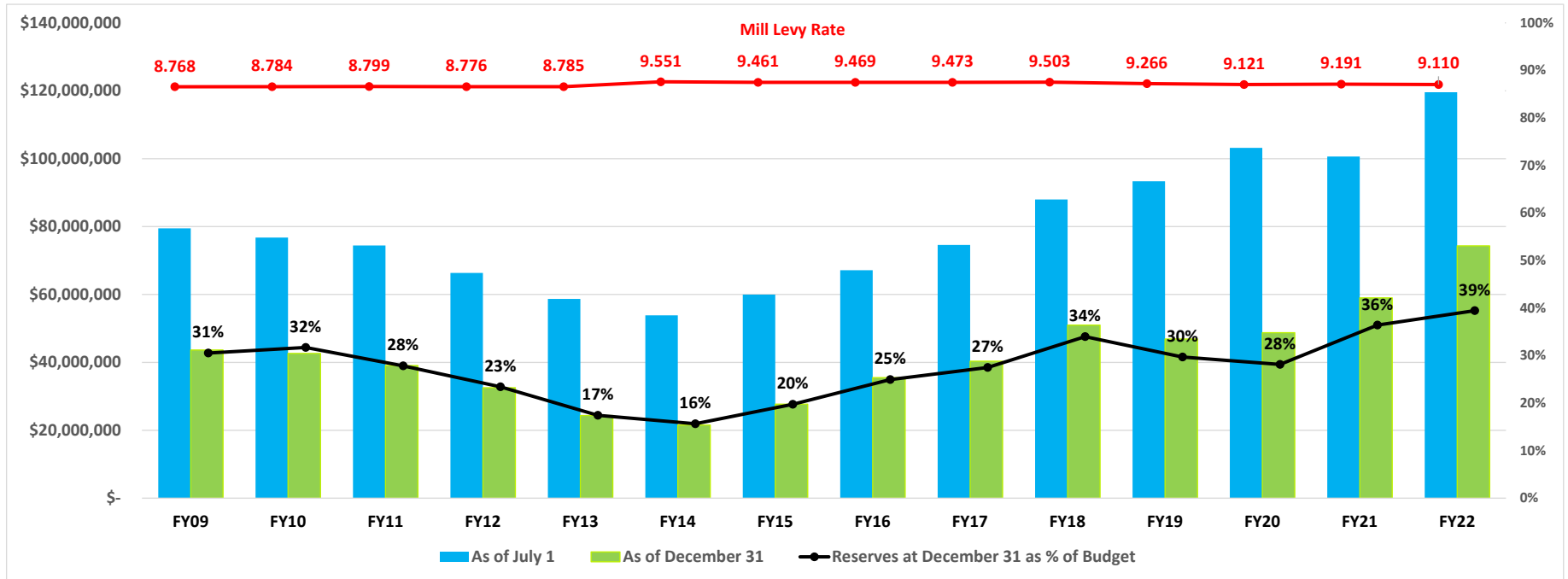
4/11/2022

	Budget	PROJECTED BUDGETS				
	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
DEBT SERVICE SCHEDULE						
SUMMARY BY FUND:						
General/PTE Fund	\$ 3,685,487	\$ 3,685,987	\$ 3,688,238	\$ 3,686,488	\$ 3,688,988	\$ 3,685,488
Capital Outlay Fund	0	0	0	0	0	0
Revenue Bonds Debt Service Fund	<u>1,604,400</u>	<u>1,703,300</u>	<u>1,704,650</u>	<u>1,713,700</u>	<u>1,705,500</u>	<u>1,705,050</u>
	<u><u>5,289,887</u></u>	<u><u>5,389,287</u></u>	<u><u>5,392,888</u></u>	<u><u>5,400,188</u></u>	<u><u>5,394,488</u></u>	<u><u>5,390,538</u></u>
DETAIL:						
Series 2012 Revenue Bonds						
Principal - Revenue Bond DS Fund	310,000	190,000	195,000	200,000	200,000	195,000
Interest - Revenue Bond DS Fund	<u>26,800</u>	<u>21,800</u>	<u>17,950</u>	<u>14,000</u>	<u>10,000</u>	<u>6,050</u>
Total Payments	<u>336,800</u>	<u>211,800</u>	<u>212,950</u>	<u>214,000</u>	<u>210,000</u>	<u>201,050</u>
Series 2015 Revenue Bonds						
Principal - Revenue Bond DS Fund	750,000	0	0	0	0	0
Interest - Revenue Bond DS Fund	<u>7,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Payments	<u>757,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Series 2017 COPs						
Principal - General Fund	1,970,000	2,070,000	2,180,000	2,290,000	2,410,000	2,530,000
Interest - General Fund	<u>1,715,487</u>	<u>1,615,987</u>	<u>1,508,238</u>	<u>1,396,488</u>	<u>1,278,988</u>	<u>1,155,488</u>
Total Payments	<u>3,685,487</u>	<u>3,685,987</u>	<u>3,688,238</u>	<u>3,686,488</u>	<u>3,688,988</u>	<u>3,685,488</u>
Series 2019 Revenue Bonds						
Principal - Revenue Bond DS Fund	210,000	1,220,000	1,270,000	1,330,000	1,380,000	1,445,000
Interest - Revenue Bond DS Fund	<u>300,100</u>	<u>271,500</u>	<u>221,700</u>	<u>169,700</u>	<u>115,500</u>	<u>59,000</u>
Total Payments	<u>510,100</u>	<u>1,491,500</u>	<u>1,491,700</u>	<u>1,499,700</u>	<u>1,495,500</u>	<u>1,504,000</u>
TOTAL	<u><u>\$ 5,289,887</u></u>	<u><u>\$ 5,389,287</u></u>	<u><u>\$ 5,392,888</u></u>	<u><u>\$ 5,400,188</u></u>	<u><u>\$ 5,394,488</u></u>	<u><u>\$ 5,390,538</u></u>

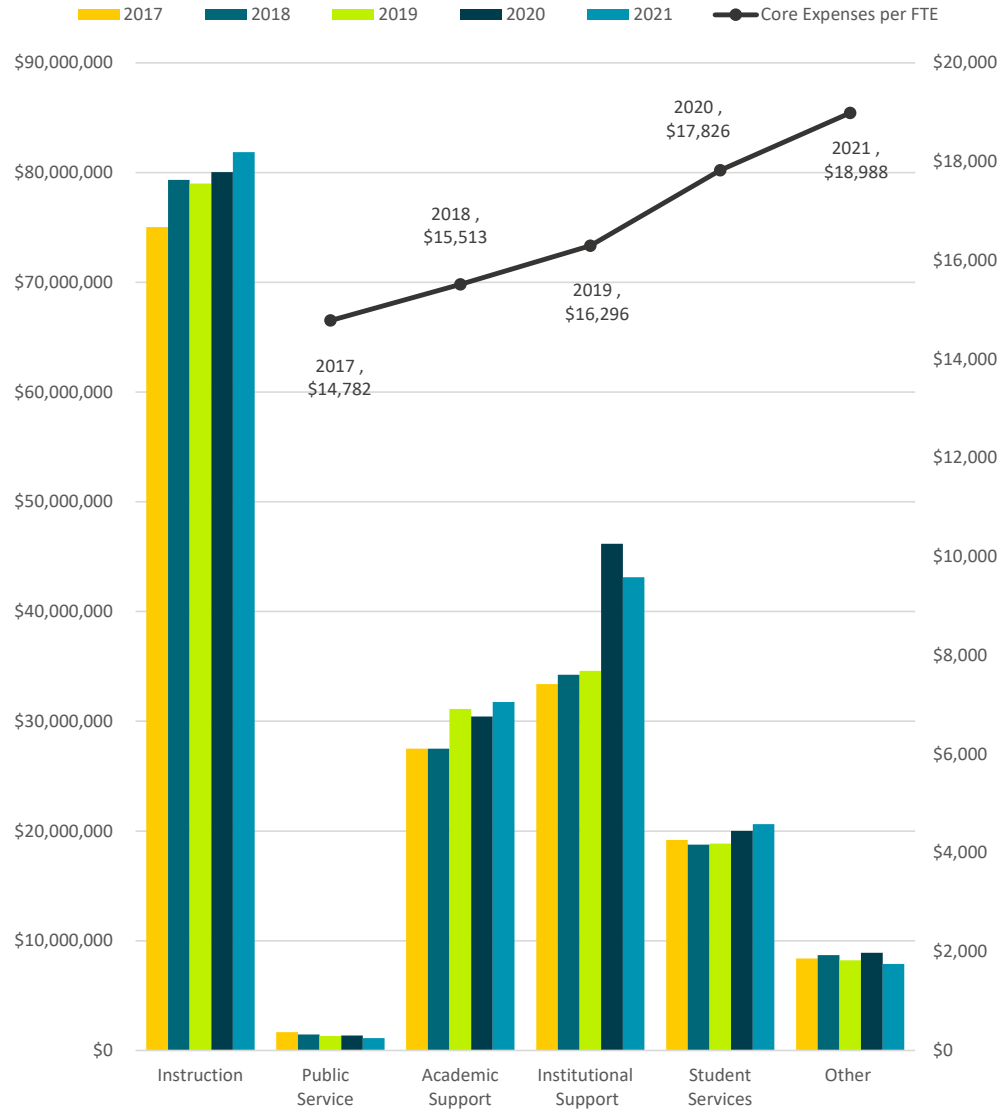
**General/Post-Secondary Technical Education (PTE) Funds
Unencumbered Cash 3 Yr Monthly Trend**



**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2022-23 BUDGET
GENERAL/PTE FUNDS RESERVES AT JULY 1 AND DECEMBER 31 AND MILL LEVY RATE**



Integrated Postsecondary Education Data System (IPEDS) Core Expenses per FTE By Function



	Instruction	Public Service	Academic Support	Institutional Support	Student Services	Other	TOTAL	Student FTE
2017	\$75,042,500	\$1,682,995	\$27,513,769	\$33,386,179	\$19,190,412	\$8,386,309	\$165,202,164	11,176
2018	\$79,349,214	\$1,459,689	\$27,514,833	\$34,237,693	\$18,763,458	\$8,702,376	\$170,027,263	10,960
2019	\$79,005,622	\$1,312,619	\$31,113,996	\$34,587,796	\$18,845,237	\$8,216,609	\$173,081,879	10,621
2020	\$80,048,216	\$1,374,477	\$30,434,273	\$46,188,088	\$20,002,117	\$8,909,032	\$186,956,203	10,488
2021	\$81,863,654	\$1,120,338	\$31,761,260	\$43,133,956	\$20,636,729	\$7,886,051	\$186,401,988	9,817

National Center for Education Statistics
Integrated Postsecondary Education Data System (IPEDS)
FUNCTION GLOSSARY

Academic Support: A functional expense category that includes expenses of activities and services that support the institution's primary missions of instruction, research, and public service. It includes the retention, preservation, and display of educational materials (for example, libraries, museums, and galleries); organized activities that provide support services to the academic functions of the institution (such as a demonstration school associated with a college of education or veterinary and dental clinics if their primary purpose is to support the instructional program); media such as audiovisual services; academic administration (including academic deans but not department chairpersons); and formally organized and separately budgeted academic personnel development and course and curriculum development expenses. Also included are information technology expenses related to academic support activities; if an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to this function and the remainder to institutional support. GASB institutions include actual or allocated costs for operation and maintenance of plant and depreciation.

Core Expenses: Total expenses for the essential education activities of the institution. Core expenses for public institutions reporting under GASB standards include expenses for instruction, research, public service, academic support, student services, institutional support, operation and maintenance of plant, depreciation, scholarships and fellowships, interest and other operating and non-operating expenses. Core expenses for FASB (primarily private, not-for-profit and for-profit) institutions include expenses on instruction, research, public service, academic support, student services, institutional support, net grant aid to students, and other expenses. For both FASB and GASB institutions, core expenses exclude expenses for auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

FTE of Students: The full-time equivalent (FTE) of students is a single value providing a meaningful combination of full-time and part-time students. IPEDS data products currently have two calculations of FTE students, one using fall student headcounts and the other using 12-month instructional activity.

Institutional Support: A functional expense category that includes expenses for the day-to-day operational support of the institution. Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing, and public relations and development. Also includes information technology expenses related to institutional support activities. If an institution does not separately budget and expense information technology resources, the IT costs associated with student services and operation and maintenance of plant will also be applied to this function.

Instruction: A functional expense category that includes expenses of the colleges, schools, departments, and other instructional divisions of the institution and expenses for departmental research and public service that are not separately budgeted. Includes general academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and regular, special, and extension sessions. Also includes expenses for both credit and non-credit activities. Excludes expenses for academic administration where the primary function is administration (e.g., academic deans). Information technology expenses related to instructional activities if the institution separately budgets and expenses information technology resources are included (otherwise these expenses are included in academic support). GASB institutions include actual or allocated costs for operation and maintenance of plant and depreciation.

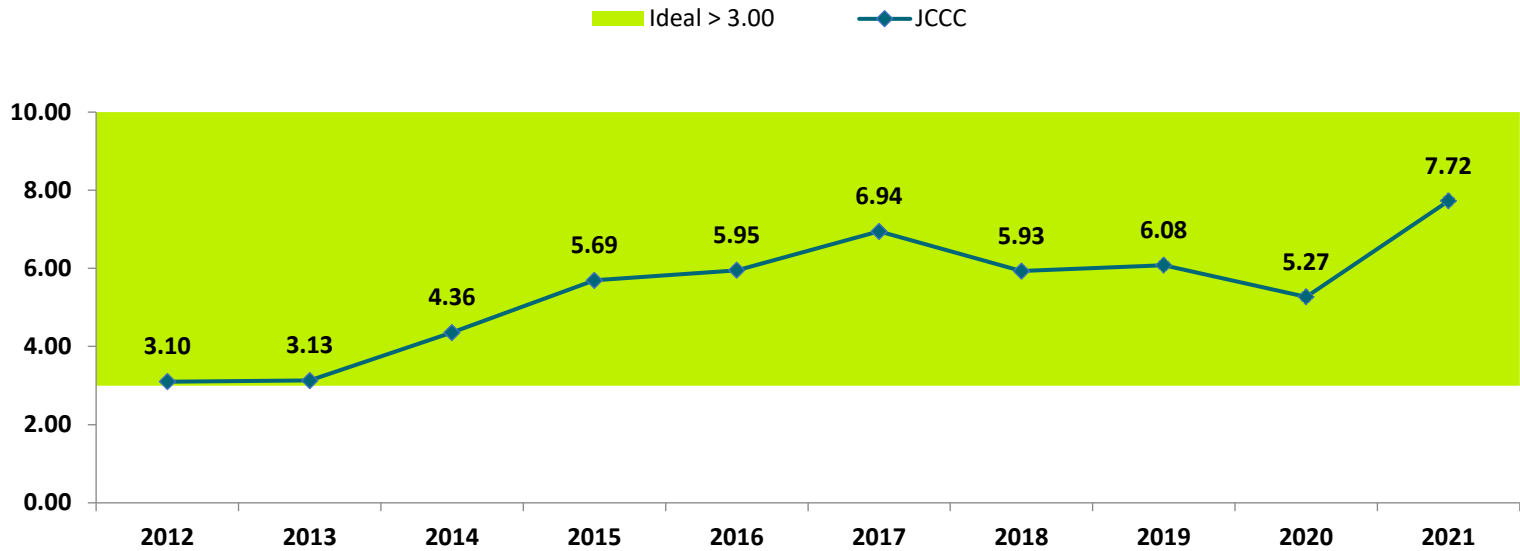
Other Core Expenses: Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses.

Public Service: A functional expense category that includes expenses for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory service, reference bureaus, and similar services provided to particular sectors of the community. This function includes expenses for community services, cooperative extension services, and public broadcasting services. Also includes information technology expenses related to the public service activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support). GASB institutions include actual or allocated costs for operation and maintenance of plant and depreciation.

Student Services: A functional expense category that includes expenses for admissions, registrar activities, and activities whose primary purpose is to contribute to students emotional and physical well - being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples include student activities, cultural events, student newspapers, intramural athletics, student organizations, supplemental instruction outside the normal administration, and student records. Intercollegiate athletics and student health services may also be included except when operated as self - supporting auxiliary enterprises. Also may include information technology expenses related to student service activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in institutional support.) GASB institutions include actual or allocated costs for operation and maintenance of plant and depreciation.

Composite Financial Indicator (CFI)

Combination of the four core ratios (Primary Reserve, Viability, Net Operating Revenue and Return on Net Assets) into a single score of institutional financial health.



**JOHNSON COUNTY COMMUNITY COLLEGE
WORKERS COMPENSATION RESERVE FUND**

Unencumbered cash balance June 30, 2021 **\$942,926**

Revenue:

Investment Income	3,000
Other Income	0
	<hr style="width: 100%;"/>
	3,000

Expense:

Workers Compensation Expenses	(250,000)
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**Estimated unencumbered
cash balance June 30, 2022**

\$695,926

Revenue:

Investment Income	5,000
Other Income	0
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	5,000

Expense:

Workers Compensation Expenses	(250,000)
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**Budgeted unencumbered
cash balance June 30, 2023**

\$450,926

Nondiscrimination Policy

JCCC is an equal opportunity, equal access institution and affirmative action employer. JCCC does not discriminate on the basis of sex, race, color, national origin, disability, age, religion, marital status, parental status, military status, veteran status, sexual orientation, gender identity, genetic information or other factors that cannot be lawfully considered in its programs and activities, which includes employment and admissions, as required by all applicable laws and regulations. Inquiries concerning JCCC's compliance with its nondiscrimination policies (including Title IX, Title VI and Section 504 inquiries) may be referred to a Title IX Coordinator (TitleIX@jccc.edu), or Director of Human Resources, or the Dean of Students and Learner Engagement, JCCC, 12345 College Blvd, Overland Park, KS 66210, 913-469-8500; or to Office for Civil Rights, Kansas City Office, U.S. Department of Education, One Petticoat Lane, 1010 Walnut Street, Suite 320, Kansas City, MO 64106, 816-268-0550, Fax: 816-268-0559, OCR.KansasCity@ed.gov.



JOHNSON COUNTY
COMMUNITY COLLEGE

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