

**FISCAL YEAR**  
**2023-2024**

**BOARD**  
**OF TRUSTEES**

**BUDGET**  
**WORKSHOP**



**APRIL 20, 2023**



**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.



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# 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**





<b>1) Unencumbered Cash Balances</b>
Unencumbered cash balances will be maintained in accordance with the Cash Reserves Policy 210.07
<b>2) Assessed Valuation &amp; Property Tax Levy</b>
Johnson County assessed valuation is estimated to increase 5%. The College's mill levy rate will remain flat at 8.6 mills. An estimated tax delinquency rate of 2% will be used.
<b>3) Enrollment</b>
Credit hour enrollment will remain flat with the 2022-23 budgeted credit hours.
<b>4) Tuition Cost per Credit Hour</b>
Tuition rates for FY 2023-24 will remain the same as the 2022-23 rates.
<b>5) State Aid</b>
The budgeted state operating grant revenue for FY 2023-24 will be equal to the actual amount received in FY 2022-23.
<b>6) Salary and Benefits Budgets</b>
An average 2.75% across the board salary increase will be budgeted for faculty and staff, pursuant to the Master Agreement with the Faculty Association. Salary budgets will include support for implementation of the new career ladder program, internal equity and market adjustments. The number of budgeted faculty and staff positions will be informed by Instructional Program Review and Administrative & Service Area Reviews. Positions may be reallocated between departments, and investments in new positions may be recommended based on opportunity for program growth.
<b>7) Staff to Recommend Operating Budget Priorities</b>
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.
<b>8) Base Budgets for Operating Budgets</b>
The two previous prior years and the current year-to-date actual results will serve as the base budgets for the FY 2023-24 operating budgets.
<b>9) Capital Budgets - General Fund</b>
The General Fund Capital budget will include allocations for approved capital and other remodel projects. Replacement of technology, furniture and equipment will be based on applicable replacement cycles.
<b>10) Debt Service - General Fund</b>
The General Fund budget will include \$3.7M for principal & interest due on the \$50 million Series 2017 Certificates of Participation.
<b>11) Capital Budgets - Capital Outlay Fund</b>
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 2023-2024**

**SUBJECT TO APPROVAL - UPDATES IN RED BELOW**

<b>1) Unencumbered Cash Balances</b>
Unencumbered cash balances will be maintained in accordance with the Cash Reserves Policy 210.07
<b>2) Assessed Valuation &amp; Property Tax Levy</b>
Johnson County assessed valuation will increase by 11%. The College's mill levy rate will be reduced by 0.5 mills from 8.6 to 8.1, which exceeds the Revenue Neutral Rate. An estimated tax delinquency rate of 2% will be used.
<b>3) Enrollment</b>
Credit hour enrollment will increase by 1% from the 2022-23 budgeted credit hours.
<b>4) Tuition Cost per Credit Hour</b>
Tuition rates for FY 2023-24 will remain the same as the 2022-23 rates.
<b>5) State Aid</b>
The budgeted state operating grant revenue for FY 2023-24 will be equal to the actual amount received in FY 2022-23.
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**JOHNSON COUNTY COMMUNITY COLLEGE  
BUDGET CYCLE CALENDAR**

**FY 2023-2024**

<b>SEPTEMBER 2022</b>	<b>Budget Tasks</b>
26	Committee of the Whole review of preliminary budget calendar
<b>OCTOBER 2022</b>	<b>Budget Tasks</b>
13	Board of Trustees review of preliminary budget calendar
24	Student Senate Leadership budget discussion
<b>NOVEMBER 2022</b>	<b>Budget Tasks</b>
1, 15	President's Cabinet discussion of FY 24 proposed budget guidelines
7	Distribute FY 24 budget calendar to Budget Administrators
7	Budget Administrators receive Excel worksheet(s), <i>Proposed Budget Based on Actuals</i> , including two prior years' actual expenditures and current adopted budget to assist in developing a proposed budget and justifications
7	Strategic Plan sponsors receive template for submission of budget requests tied to Strategic Plan action items
7	Remodel Requests for renovation/remodeling and equipment installation can be input in Team Dynamix
7	Replacement Capital Equipment reports are distributed by Business Services
7	Self-Service Budget Development and the Capital Schedule (Sharepoint) are available for entry
28	Committee of the Whole review of proposed budget guidelines
30	Remodel Requests due in Team Dynamix. Approved requests will be costed out by Campus Services and further prioritized
<b>DECEMBER 2022</b>	<b>Budget Tasks</b>
15	Board of Trustees vote on FY 24 budget guidelines
16	Budget Administrators receive FY 24 approved budget guidelines
31	Instructional program reviews are finalized and submitted into Strategic Planning Online (SPOL) software
<b>JANUARY 2023</b>	<b>Budget Tasks</b>
11	Information Technology Planning (ITP) reports are distributed by Information Services
12	Budget Kickoff Meeting for FY 24 Hudson Auditorium 1:30-2:30 p.m.
13	Position Request forms due to Human Resources
30	Administrative and Service Area reviews are finalized and submitted into Strategic Planning Online (SPOL) software
<b>FEBRUARY 2023</b>	<b>Budget Tasks</b>
6	Proposed budget worksheets due to supervisors for review
9	Information Technology Planning (ITP) requests due to Information Services
16	Final approved budget requests due in Self-Service Budget Development with justification of all line items
16	Approved capital equipment requests due in the Capital Schedule Sharepoint site
<b>MARCH 2023</b>	<b>Budget Tasks</b>
7	Budget review and prioritization by President's Cabinet
21	Budget review and prioritization by President's Cabinet
29	Budget review and prioritization by President's Cabinet
<b>APRIL 2023</b>	<b>Budget Tasks</b>
20	Annual Board of Trustees Budget Workshop, 4:00 p.m.

<b>MAY 2023</b>	<b>Budget Tasks</b>
3	Management & Finance Committee review proposed FY 24 Management Budget
11	Board of Trustees vote on FY 24 Management Budget
<b>JUNE 2023</b>	<b>Budget Tasks</b>
15	Receive Property Tax Revenue Neutral Rate (RNR) from Johnson County Clerk
30	Load FY 24 Management Budget into accounting system
<b>JULY 2023</b>	<b>Budget Tasks</b>
1	First day of Fiscal Year 2023-2024
20	Notify Johnson County Clerk of intent to exceed RNR (if applicable)
<b>AUGUST 2023</b>	<b>Budget Tasks</b>
2	Management & Finance Committee review required budget publications
TBD	Board of Trustees vote on required budget publications
TBD	Publish notice of intent to exceed RNR and RNR hearing at least 10 days in advance of the RNR hearing (if applicable)
TBD	Publish notice of budget hearing at least 10 days in advance of the budget hearing
<b>SEPTEMBER 2023</b>	<b>Budget Tasks</b>
TBD	Management & Finance Committee review proposed FY 24 Legal Budget
TBD	Revenue Neutral Rate (RNR) hearing for FY 24 Legal Budget (if applicable)
TBD	Annual public hearing for FY 24 Legal Budget
TBD	Board of Trustees vote on FY 24 Legal Budget
<b>OCTOBER 2023</b>	<b>Budget Tasks</b>
1	File Adopted Legal Budget with state and county offices

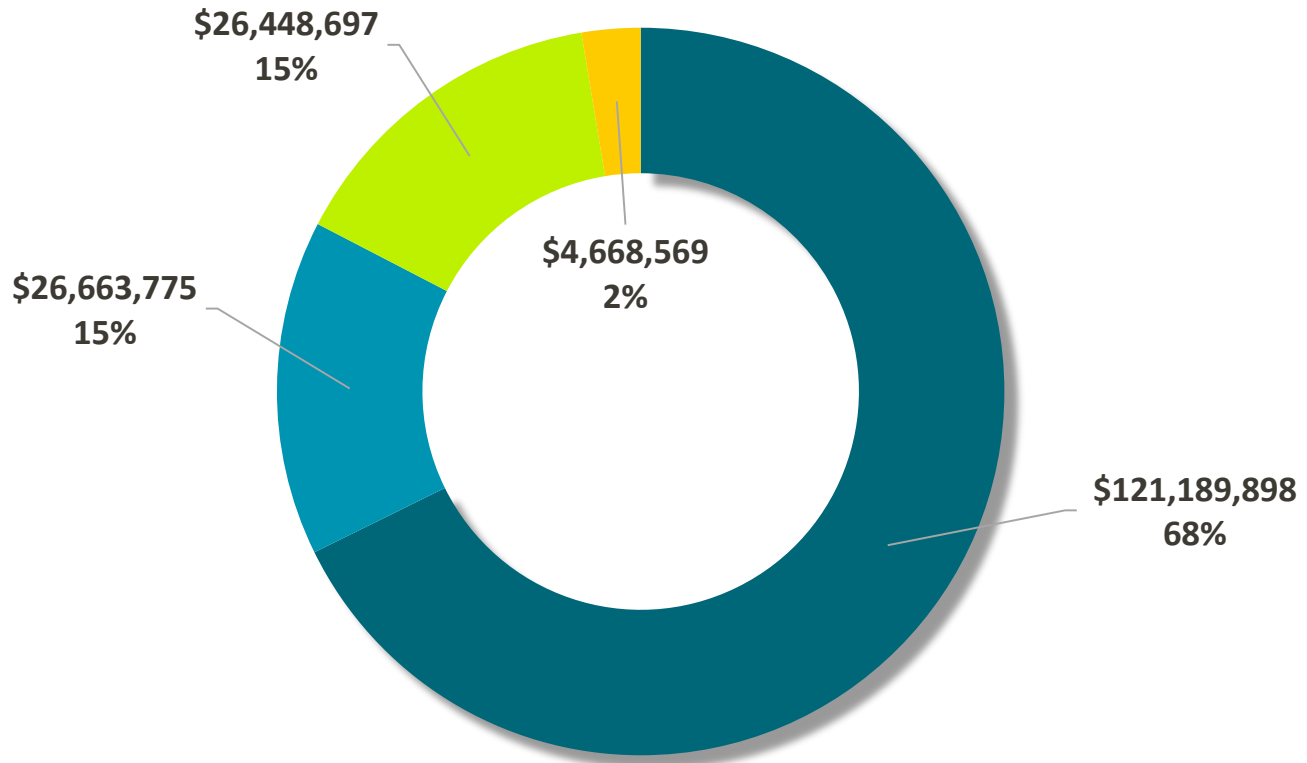
## **II. Revenues**





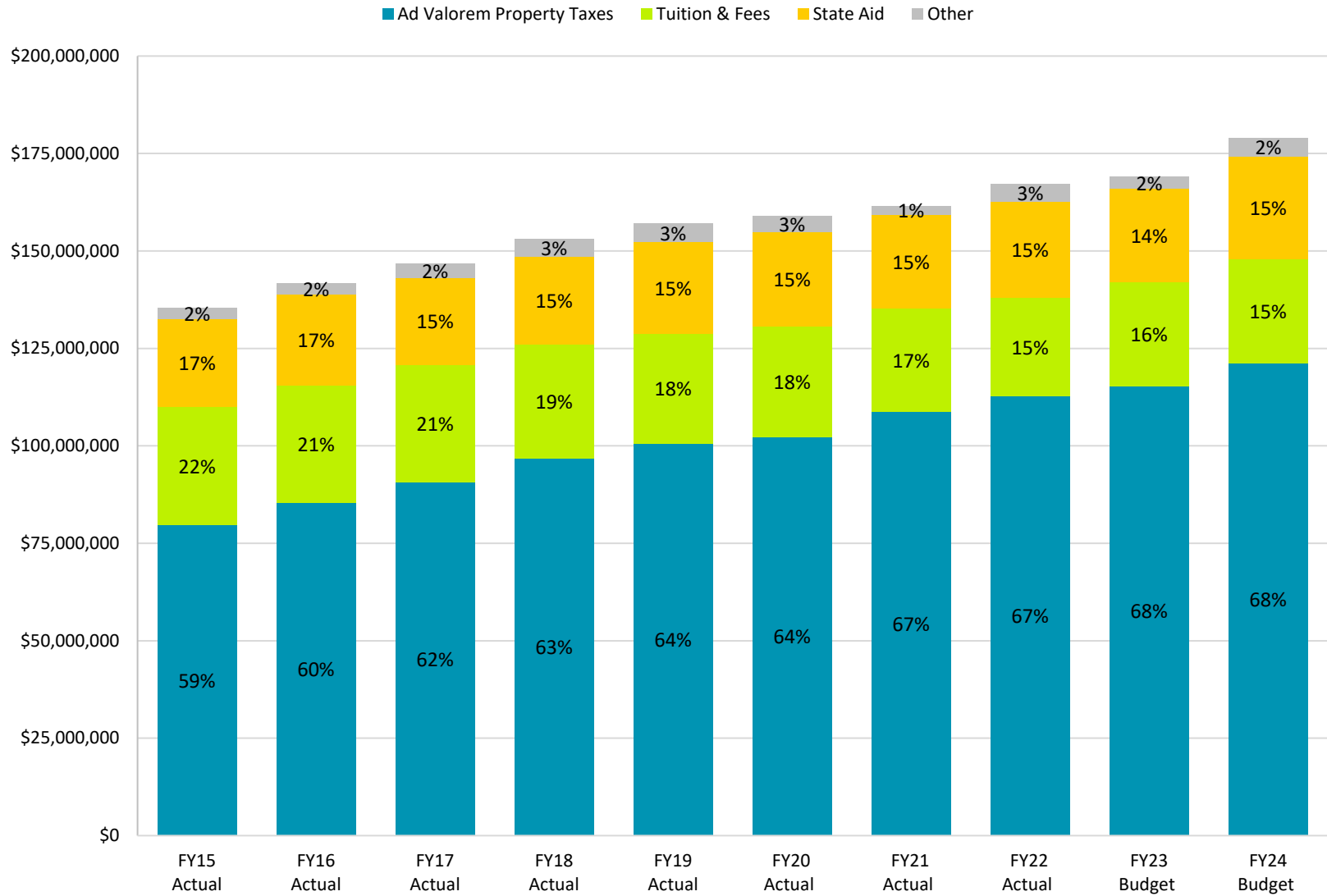
**General/Postsecondary Technical Education(PTE) Funds  
Revenue Budget  
2023-2024**

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



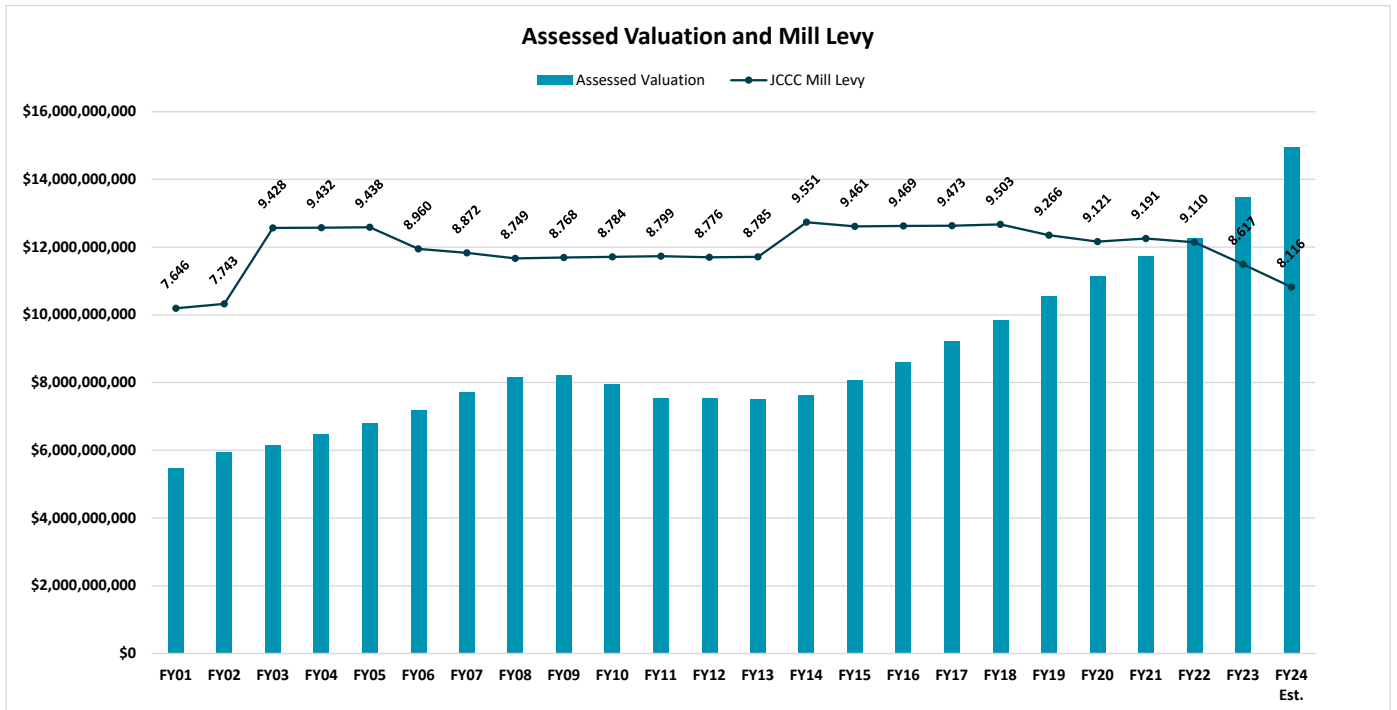
**Total Revenue \$178,970,939**

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



**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2023-24 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	\$13,477,229,751	9.93%	8.617	(0.49)
FY24 Est.	\$14,959,725,024	11.00%	8.116	(0.50)



**Johnson County Community College  
Historical Mill Levy Analysis**

**Mill Levy for a Residence at College and Quivira**

	<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>	<u>2022</u>
Total Mill Levy	116.617	114.936	118.176	119.154	122.093	121.010	120.086	119.208	119.038	114.466
JCCC Mill Levy	9.551	9.461	9.469	9.473	9.503	9.266	9.121	9.191	9.110	8.617
JCCC's portion of total Mill Levy	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%
Average Residential Value (ARV)	\$ 229,000	\$ 238,000	\$ 250,000	\$ 262,000	\$ 281,000	\$ 299,000	\$ 317,000	\$ 332,000	\$ 348,000	\$ 384,000
JCCC taxes on ARV	\$ 252	\$ 259	\$ 272	\$ 285	\$ 307	\$ 319	\$ 333	\$ 351	\$ 365	\$ 381
JCCC	9.551	9.461	9.469	9.473	9.503	9.266	9.121	9.191	9.110	8.617
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	69.486	67.868	67.764	67.774	71.174	70.665	69.878	69.138	68.282	65.168
City of Overland Park	12.833	12.837	12.848	13.800	13.565	13.566	13.557	13.582	14.578	14.573
Johnson County, Library, Parks & Rec	23.247	23.270	26.595	26.607	26.351	26.013	26.030	25.797	25.568	24.608
	<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>	<u>114.466</u>
For Information:										
Shawnee Mission USD 512	55.611	55.911	54.059	54.940	53.663	52.427	52.121	52.351	51.667	49.386
Blue Valley USD 229	70.036	67.939	67.889	66.255	66.614	64.999	62.797	60.503	58.967	54.870
City of Olathe	24.818	24.701	24.688	24.708	24.700	24.406	24.397	24.440	24.458	24.241

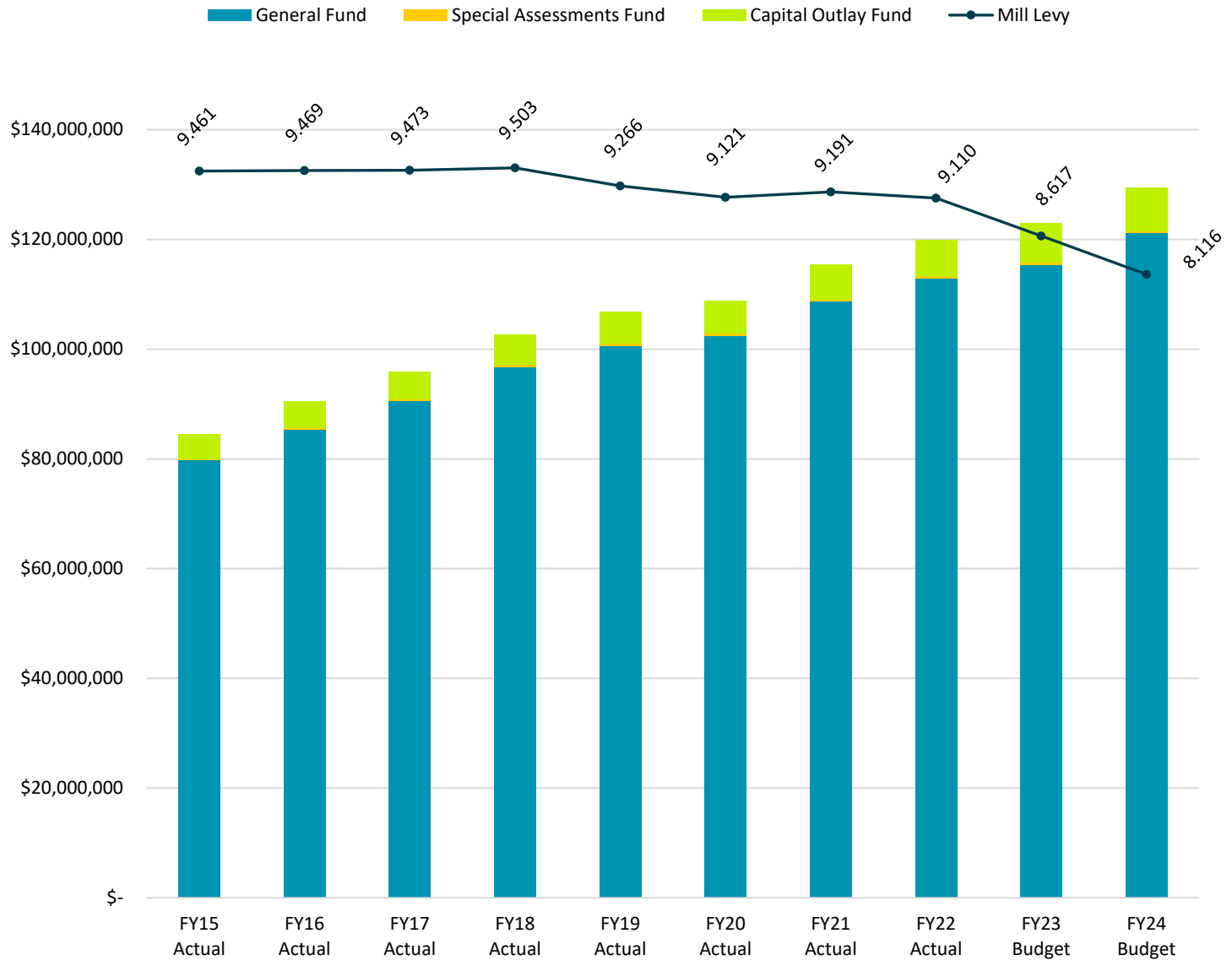
Source: Annual Abstract of Taxes, County Clerk's Office, Johnson County, KS

**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2023-24 BUDGET  
ESTIMATED JCCC TAXES FOR AN AVERAGE RESIDENCE**

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Average Appraised Value*	\$ 238,000	\$250,000	\$262,000	\$281,000	\$299,000	\$317,000	\$332,000	\$348,000	\$384,000	\$432,000
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	\$27,370	\$28,750	\$30,130	\$32,315	\$34,385	\$36,455	\$38,180	\$40,020	\$44,160	\$49,680
JCCC Mill Levy	9.461	9.461	9.473	9.503	9.266	9.121	9.191	9.110	8.617	8.116
Taxes Levied	\$259	\$272	\$285	\$307	\$319	\$333	\$351	\$365	\$381	\$403
Annual % Change in Appraised Value	3.93%	5.04%	4.80%	7.25%	6.41%	6.02%	4.73%	4.82%	10.34%	12.50%
Annual % Change in JCCC Mill Levy	-0.9%	0.0%	0.1%	0.3%	-2.5%	-1.6%	0.8%	-0.9%	-5.4%	-5.8%
Annual % Change in Taxes Levied	3.0%	5.0%	4.9%	7.6%	3.8%	4.4%	5.5%	3.9%	4.4%	6.0%
10-Year % Change in Appraised Value										82%
10-Year % Change in JCCC Mill Levy										-14%
10-Year % Change in Taxes Levied										56%

\* Source: Office of the County Appraiser

# Ad Valorem Property Tax Revenues (All Funds)

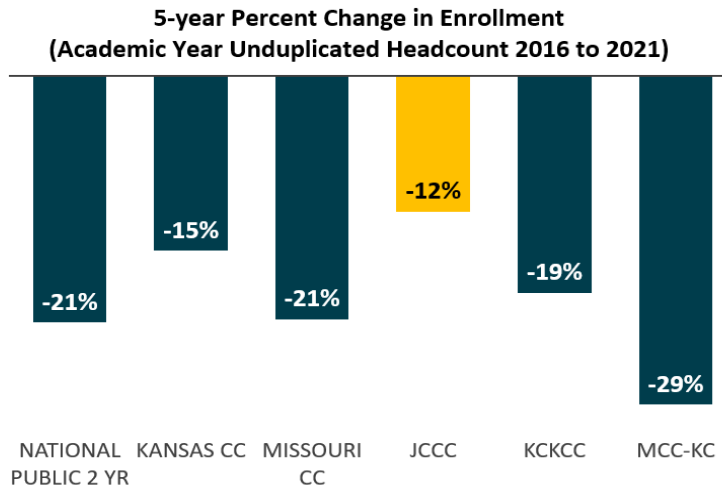


**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2023-24 BUDGET  
STUDENT CREDIT HOUR ENROLLMENT**

	<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
	2022	276,397	1.7%	9,213
Budget	2023	272,000	-1.6%	9,067
Budget	2024	274,720	1.0%	9,157

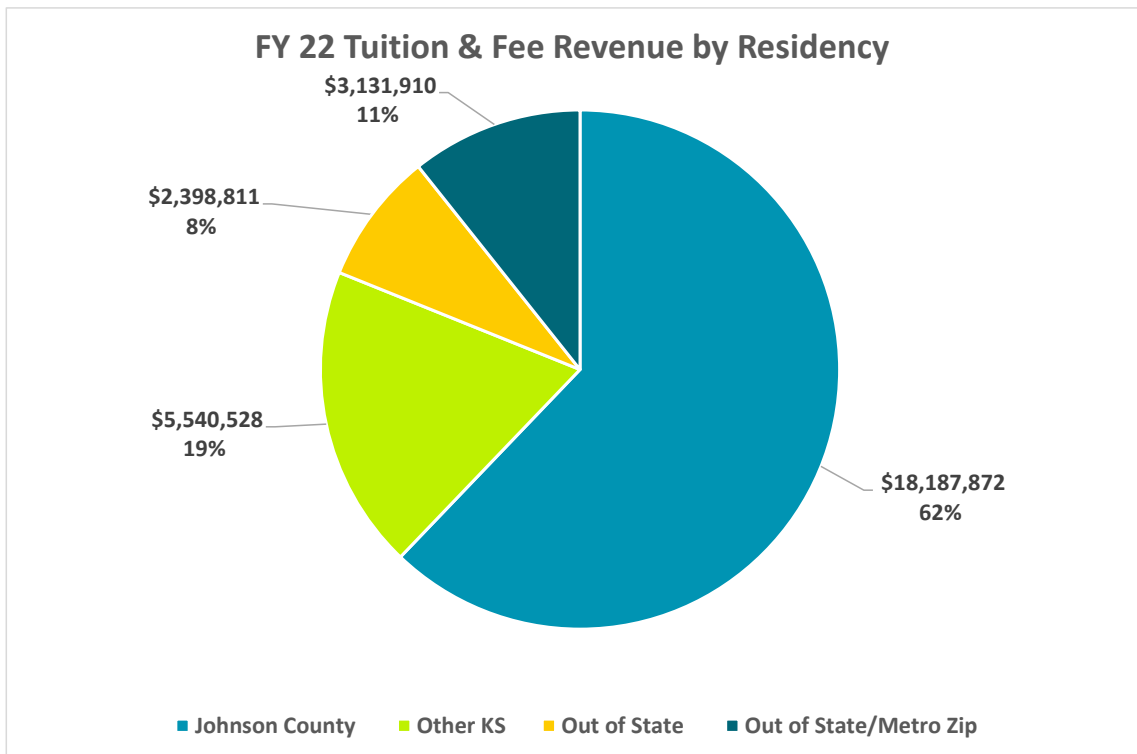
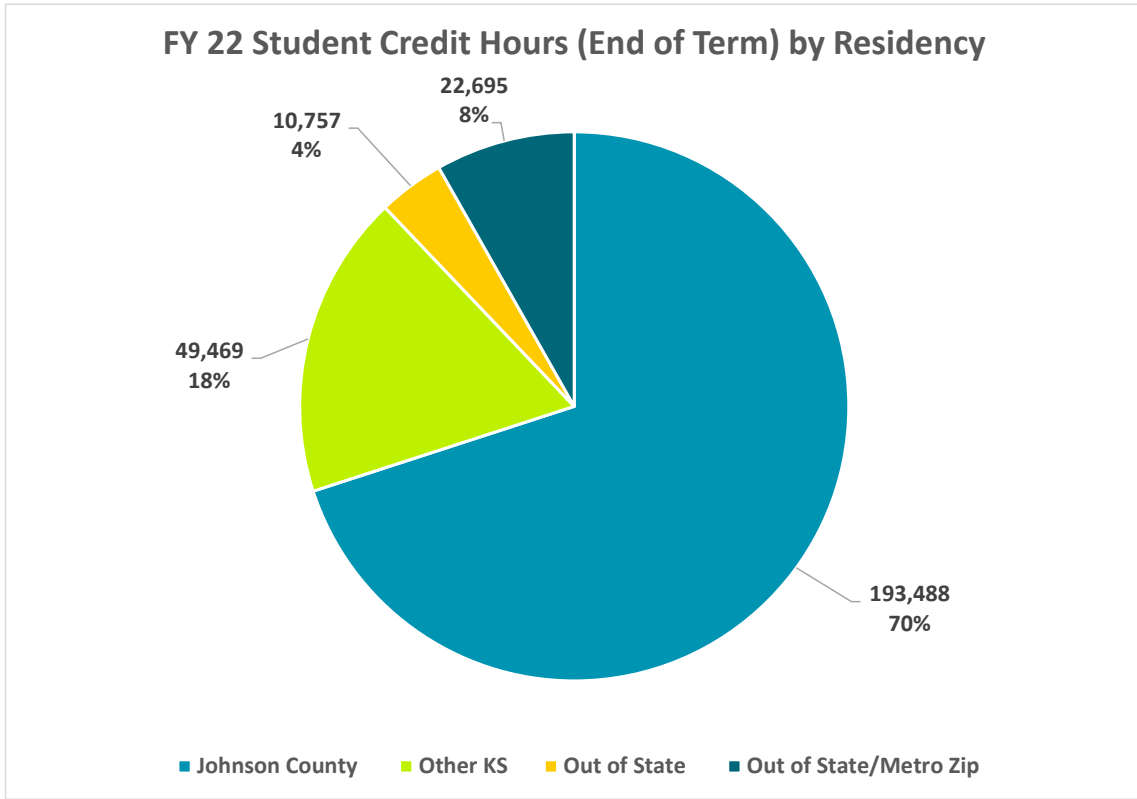
Data Source: JCCC Institutional Research - Credit Hours based as of Semester Census

\*Fall 2020 Census was negatively impacted by COVID-19, which changed high school student enrollment deadlines.





**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2023-24 BUDGET  
CREDIT ENROLLMENT BY RESIDENCY**



# Johnson County Resident Tuition & Fees per Credit Hour



# Kansas Resident Tuition & Fees per Credit Hour



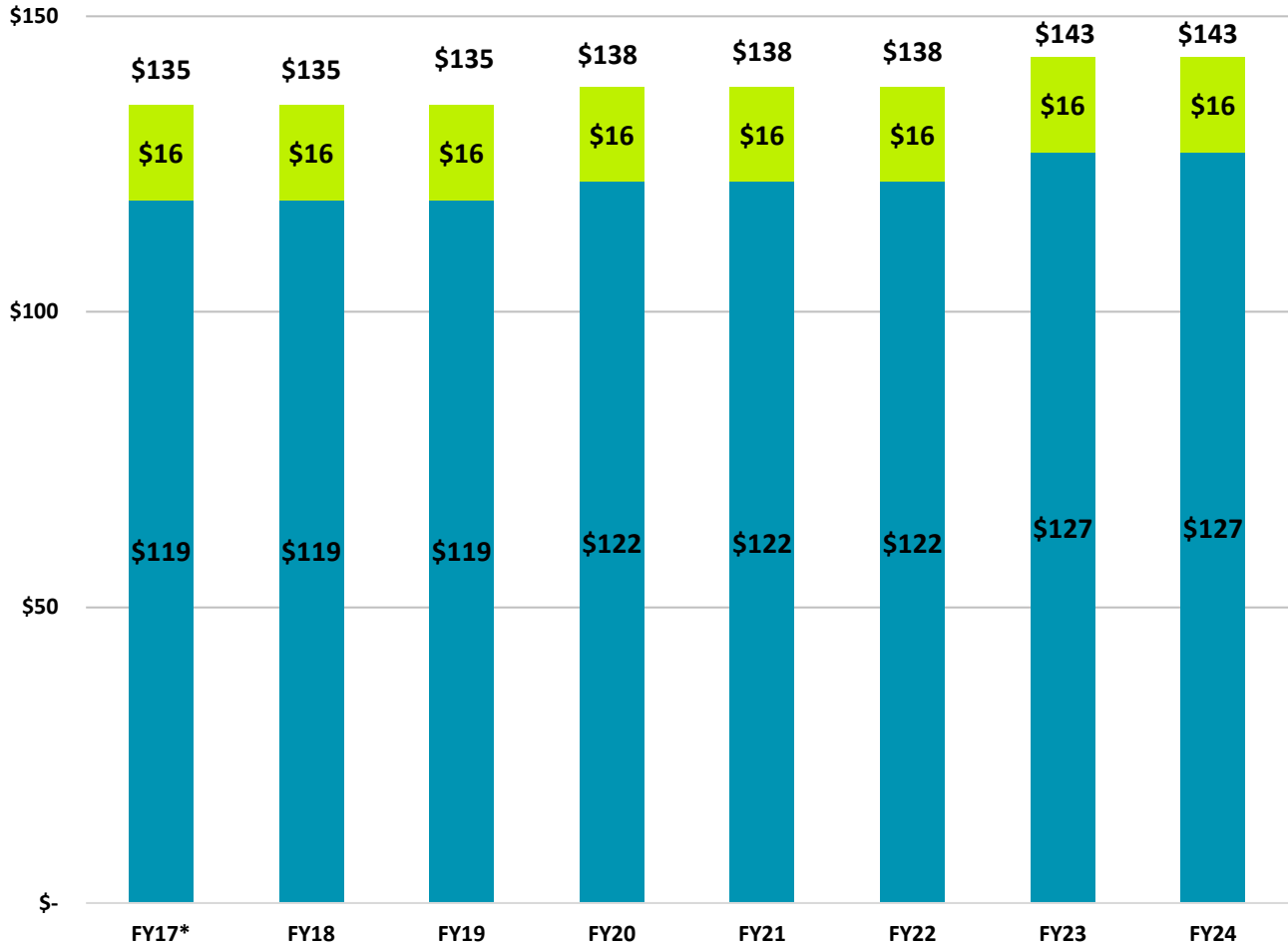
## Out of State & International Tuition & Fees per Credit Hour



\* 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 2023-24 BUDGET  
REQUIRED STUDENT FEES PER CREDIT HOUR**

<b>Year</b>	<b>Student Activity Fee</b>	<b>Debt Reduction Fee</b>	<b>Parking &amp; Roads Fee</b>	<b>Sustainability Fee</b>	<b>Total Required Fees</b>
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
2023-2024	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00

**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2023-24 BUDGET  
CREDIT COURSE FEE SCHEDULE**

<b>Subj</b>	<b>Crs Nbr</b>	<b>Crs Title</b>	<b>Fee Amt</b>
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	\$ 250.00
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
NURS	101	Clinical Judgment Exams	\$ 132.50
NURS	201	Clinical Judgment Exams	\$ 132.50
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>2023-2024</u>		<u>2022-2023</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	\$97	\$2,910
Other Kansas County	\$116	\$3,480	\$116	\$3,480
Out of State and International	\$228	\$6,840	\$228	\$6,840
Metro Rate	\$143	\$4,290	\$143	\$4,290

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	\$121	\$3,630
Out of District	\$237	\$7,110
Out of State/International	\$320	\$9,600
Additional Fees		Varies

## Kansas Community Colleges

Tuition and Required Fees Rates, Academic Year 2022-23  
Resident - In-District Tuition By Credit Hour

Institution		2023
Allen Community College	Tuition per Credit Hour	\$61
	<b>Total</b>	<b>\$126</b>
Barton Community College	Tuition per Credit Hour	\$67
	Required Fees per Credit Hour	\$46
	<b>Total</b>	<b>\$113</b>
Butler Community College	Tuition per Credit Hour	\$76
	Required Fees per Credit Hour	\$26
	<b>Total</b>	<b>\$102</b>
Cloud County Community College	Tuition per Credit Hour	\$71
	Required Fees per Credit Hour	\$35
	<b>Total</b>	<b>\$106</b>
Coffeyville Community College	Tuition per Credit Hour	\$39
	Required Fees per Credit Hour	\$56
	<b>Total</b>	<b>\$95</b>
Colby Community College	Tuition per Credit Hour	\$76
	Required Fees per Credit Hour	\$49
	<b>Total</b>	<b>\$125</b>
Cowley Community College	Tuition per Credit Hour	\$65
	Required Fees per Credit Hour	\$65
	<b>Total</b>	<b>\$130</b>
Dodge City Community College	Tuition per Credit Hour	\$29
	Required Fees per Credit Hour	\$84
	<b>Total</b>	<b>\$113</b>
Fort Scott Community College	Tuition per Credit Hour	\$47
	Required Fees per Credit Hour	\$58
	<b>Total</b>	<b>\$105</b>
Garden City Community College	Tuition per Credit Hour	\$61
	Required Fees per Credit Hour	\$55
	<b>Total</b>	<b>\$116</b>
Highland Community College	Tuition per Credit Hour	\$61
	Required Fees per Credit Hour	\$50
	<b>Total</b>	<b>\$111</b>
Hutchinson Community College	Tuition per Credit Hour	\$85
	Required Fees per Credit Hour	\$25
	<b>Total</b>	<b>\$110</b>
Independence Community College	Tuition per Credit Hour	\$64
	Required Fees per Credit Hour	\$78
	<b>Total</b>	<b>\$142</b>
Johnson County Community College	Tuition per Credit Hour	\$81
	Required Fees per Credit Hour	\$16
	<b>Total</b>	<b>\$97</b>
Kansas City Kansas Community College	Tuition per Credit Hour	\$82
	Required Fees per Credit Hour	\$22
	<b>Total</b>	<b>\$104</b>
Labette Community College	Tuition per Credit Hour	\$57
	Required Fees per Credit Hour	\$67
	<b>Total</b>	<b>\$124</b>
Neosho County Community College	Tuition per Credit Hour	\$90
	Required Fees per Credit Hour	\$33
	<b>Total</b>	<b>\$123</b>
Pratt Community College	Tuition per Credit Hour	\$68
	Required Fees per Credit Hour	\$55
	<b>Total</b>	<b>\$123</b>
Seward County Community College	Tuition per Credit Hour	\$71
	Required Fees per Credit Hour	\$43
	<b>Total</b>	<b>\$114</b>

Source: KBOR Community College Tuition and Fee Survey  
Average In-District or Resident

\$114.68

## Kansas Community Colleges

Tuition and Required Fees Rates, Academic Year 2022-23  
Non-Resident Tuition By Credit Hour

Institution		2023
Allen Community College	Tuition per Credit Hour	\$61
	Required Fees per Credit Hour	\$65
	<b>Total</b>	<b>\$126</b>
Barton Community College	Tuition per Credit Hour	\$101
	Required Fees per Credit Hour	\$46
	<b>Total</b>	<b>\$147</b>
Butler Community College	Tuition per Credit Hour	\$157
	Required Fees per Credit Hour	\$26
	<b>Total</b>	<b>\$183</b>
Cloud County Community College	Tuition per Credit Hour	\$84
	Required Fees per Credit Hour	\$35
	<b>Total</b>	<b>\$119</b>
Coffeyville Community College	Tuition per Credit Hour	\$88
	Required Fees per Credit Hour	\$56
	<b>Total</b>	<b>\$144</b>
Colby Community College	Tuition per Credit Hour	\$135
	Required Fees per Credit Hour	\$49
	<b>Total</b>	<b>\$184</b>
Cowley Community College	Tuition per Credit Hour	\$125
	Required Fees per Credit Hour	\$65
	<b>Total</b>	<b>\$190</b>
Dodge City Community College	Tuition per Credit Hour	\$57
	Required Fees per Credit Hour	\$106
	<b>Total</b>	<b>\$163</b>
Fort Scott Community College	Tuition per Credit Hour	\$62
	Required Fees per Credit Hour	\$58
	<b>Total</b>	<b>\$120</b>
Garden City Community College	Tuition per Credit Hour	\$82
	Required Fees per Credit Hour	\$55
	<b>Total</b>	<b>\$137</b>
Highland Community College	Tuition per Credit Hour	\$61
	Required Fees per Credit Hour	\$65
	<b>Total</b>	<b>\$126</b>
Hutchinson Community College	Tuition per Credit Hour	\$126
	Required Fees per Credit Hour	\$25
	<b>Total</b>	<b>\$151</b>
Independence Community College	Tuition per Credit Hour	\$77
	Required Fees per Credit Hour	\$78
	<b>Total</b>	<b>\$155</b>
Johnson County Community College	Tuition per Credit Hour	\$212
	Required Fees per Credit Hour	\$16
	<b>Total</b>	<b>\$228</b>
Kansas City Kansas Community College	Tuition per Credit Hour	\$201
	Required Fees per Credit Hour	\$22
	<b>Total</b>	<b>\$223</b>
Labette Community College	Tuition per Credit Hour	\$82
	Required Fees per Credit Hour	\$67
	<b>Total</b>	<b>\$149</b>
Neosho County Community College	Tuition per Credit Hour	\$90
	Required Fees per Credit Hour	\$70
	<b>Total</b>	<b>\$160</b>
Pratt Community College	Tuition per Credit Hour	\$81
	Required Fees per Credit Hour	\$55
	<b>Total</b>	<b>\$136</b>
Seward County Community College	Tuition per Credit Hour	\$111
	Required Fees per Credit Hour	\$43
	<b>Total</b>	<b>\$154</b>

Source: KBOR Community College Tuition and Fee Survey  
Average Non-Resident

\$157.63

## Kansas Community Colleges

Tuition and Required Fees Rates, Academic Year 2022-23

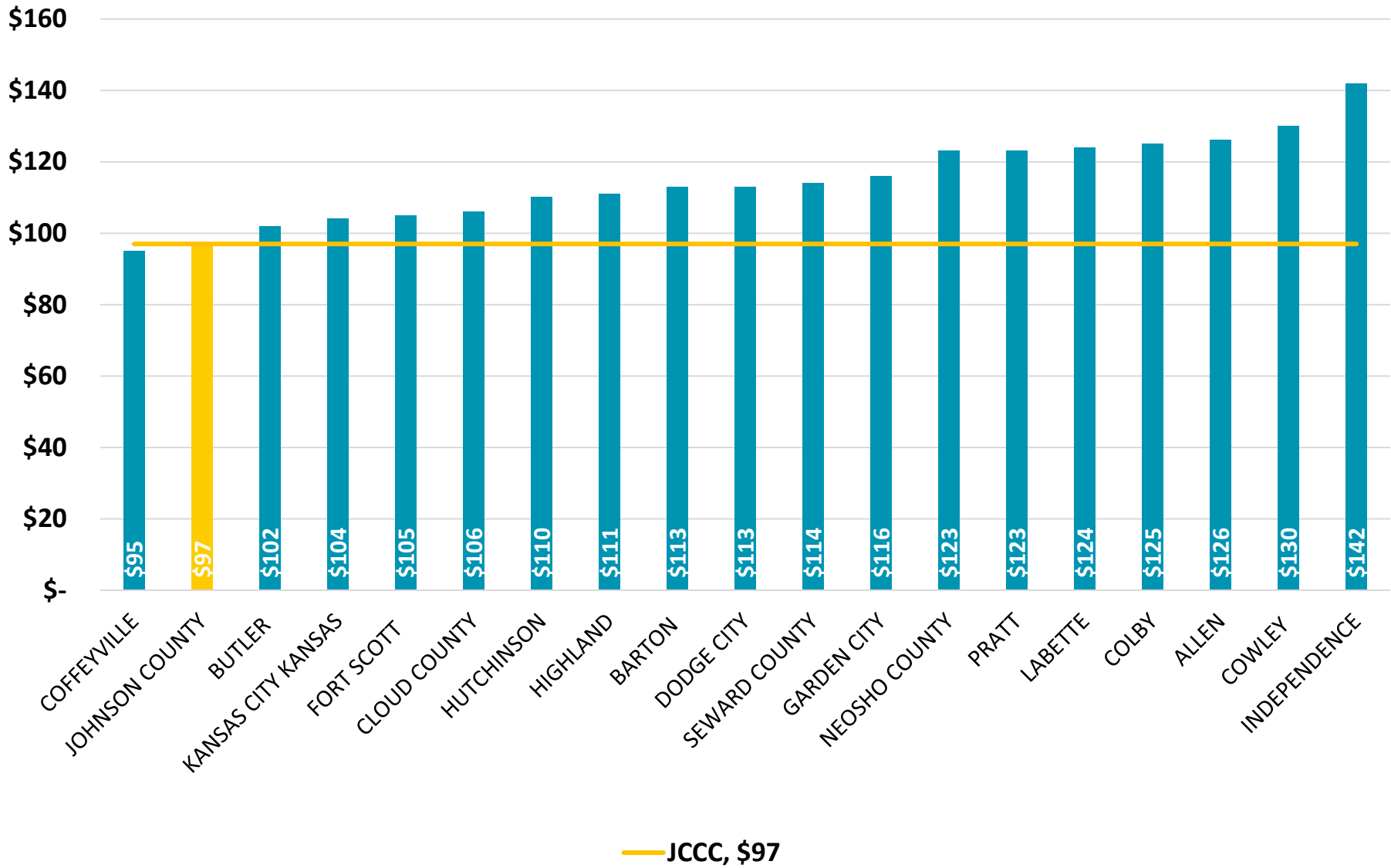
International Tuition By Credit Hour

Institution		2023
Allen Community College	Tuition per Credit Hour	\$61
	Required Fees per Credit Hour	\$65
	<b>Total</b>	<b>\$126</b>
Barton Community College	Tuition per Credit Hour	\$164
	Required Fees per Credit Hour	\$46
	<b>Total</b>	<b>\$210</b>
Butler Community College	Tuition per Credit Hour	\$157
	Required Fees per Credit Hour	\$26
	<b>Total</b>	<b>\$183</b>
Cloud County Community College	Tuition per Credit Hour	\$84
	Required Fees per Credit Hour	\$35
	<b>Total</b>	<b>\$119</b>
Coffeyville Community College	Tuition per Credit Hour	\$104
	Required Fees per Credit Hour	\$118
	<b>Total</b>	<b>\$222</b>
Colby Community College	Tuition per Credit Hour	\$161
	Required Fees per Credit Hour	\$49
	<b>Total</b>	<b>\$210</b>
Cowley Community College	Tuition per Credit Hour	\$175
	Required Fees per Credit Hour	\$65
	<b>Total</b>	<b>\$240</b>
Dodge City Community College	Tuition per Credit Hour	\$57
	Required Fees per Credit Hour	\$114
	<b>Total</b>	<b>\$171</b>
Fort Scott Community College	Tuition per Credit Hour	\$128
	Required Fees per Credit Hour	\$58
	<b>Total</b>	<b>\$186</b>
Garden City Community College	Tuition per Credit Hour	\$100
	Required Fees per Credit Hour	\$55
	<b>Total</b>	<b>\$155</b>
Highland Community College	Tuition per Credit Hour	\$268
	Required Fees per Credit Hour	\$65
	<b>Total</b>	<b>\$333</b>
Hutchinson Community College	Tuition per Credit Hour	\$135
	Required Fees per Credit Hour	\$35
	<b>Total</b>	<b>\$170</b>
Independence Community College	Tuition per Credit Hour	\$161
	Required Fees per Credit Hour	\$78
	<b>Total</b>	<b>\$239</b>
Johnson County Community College	Tuition per Credit Hour	\$212
	Required Fees per Credit Hour	\$16
	<b>Total</b>	<b>\$228</b>
Kansas City Kansas Community College	Tuition per Credit Hour	\$201
	Required Fees per Credit Hour	\$22
	<b>Total</b>	<b>\$223</b>
Labette Community College	Tuition per Credit Hour	\$141
	Required Fees per Credit Hour	\$67
	<b>Total</b>	<b>\$208</b>
Neosho County Community College	Tuition per Credit Hour	\$163
	Required Fees per Credit Hour	\$52
	<b>Total</b>	<b>\$215</b>
Pratt Community College	Tuition per Credit Hour	\$105
	Required Fees per Credit Hour	\$55
	<b>Total</b>	<b>\$160</b>
Seward County Community College	Tuition per Credit Hour	\$111
	Required Fees per Credit Hour	\$43
	<b>Total</b>	<b>\$154</b>

Source: KBOR Community College Tuition and Fee Survey  
Average International

\$197.47

# Kansas Community Colleges 2022-23 Tuition & Required Fees: In-District (Low/High)



<b>PUBLIC TWO-YEAR COLLEGES</b>							
Average Published In-District Tuition and Fees by State Sorted High to Low for 2022-23 Cost							
<b>State</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>1-Year % Change</b>	<b>5-Year % Change</b>
Vermont	\$8,115	\$8,205	\$8,600	\$8,600	\$8,660	1%	7%
South Dakota	\$6,681	\$6,990	\$7,062	\$7,237	\$7,312	1%	9%
New Hampshire	\$7,095	\$7,098	\$7,095	\$7,095	\$7,094	0%	0%
Massachusetts	\$6,271	\$6,559	\$6,812	\$6,840	\$6,893	1%	10%
Oregon	\$5,325	\$5,609	\$5,839	\$6,034	\$6,220	3%	17%
Minnesota	\$5,446	\$5,604	\$5,632	\$5,900	\$6,134	4%	13%
Iowa	\$5,324	\$5,481	\$5,669	\$5,786	\$6,033	4%	13%
South Carolina	\$5,625	\$5,861	\$5,891	\$5,910	\$5,940	1%	6%
Pennsylvania	\$5,482	\$5,658	\$5,578	\$5,632	\$5,793	3%	6%
New York	\$5,495	\$5,580	\$5,677	\$5,746	\$5,746	0%	5%
Kentucky	\$5,316	\$5,460	\$5,610	\$5,610	\$5,700	2%	7%
New Jersey	\$5,036	\$5,238	\$5,397	\$5,482	\$5,667	3%	13%
North Dakota	\$4,818	\$5,013	\$5,295	\$5,471	\$5,649	3%	17%
Ohio	\$4,703	\$4,903	\$5,282	\$5,395	\$5,569	3%	18%
Virginia	\$5,254	\$5,252	\$5,216	\$5,229	\$5,230	0%	0%
Rhode Island	\$4,564	\$4,700	\$4,845	\$4,980	\$5,090	2%	12%
Indiana	\$4,700	\$4,805	\$4,967	\$4,997	\$5,038	1%	7%
Alabama	\$4,760	\$4,846	\$4,929	\$4,929	\$4,997	1%	5%
Delaware	\$4,855	\$4,945	\$4,945	\$4,945	\$4,995	1%	3%
Washington	\$4,483	\$4,624	\$4,717	\$4,791	\$4,925	3%	10%
Colorado	\$4,510	\$4,700	\$4,783	\$4,798	\$4,911	2%	9%
Maryland	\$4,681	\$4,760	\$4,821	\$4,856	\$4,905	1%	5%
Connecticut	\$4,405	\$4,509	\$4,515	\$4,515	\$4,740	5%	8%
Wisconsin	\$4,550	\$4,447	\$4,562	\$4,661	\$4,735	2%	4%
Oklahoma	\$4,384	\$4,495	\$4,558	\$4,583	\$4,666	2%	6%
Tennessee	\$4,575	\$4,641	\$4,569	\$4,637	\$4,639	0%	1%
Wyoming	\$3,246	\$4,174	\$4,317	\$4,557	\$4,614	1%	42%
West Virginia	\$4,299	\$4,327	\$4,377	\$4,413	\$4,533	3%	5%
Illinois	\$4,138	\$4,189	\$4,383	\$4,419	\$4,482	1%	8%
Missouri	\$3,582	\$3,794	\$3,949	\$4,133	\$4,276	4%	19%
Michigan	\$3,861	\$3,995	\$4,069	\$4,117	\$4,263	4%	10%
Utah	\$3,813	\$3,901	\$3,942	\$4,058	\$4,233	4%	11%
Louisiana	\$4,191	\$4,190	\$4,197	\$4,200	\$4,200	0%	0%
Idaho	\$4,192	\$4,188	\$4,175	\$4,175	\$4,199	1%	0%
Arkansas	\$3,670	\$3,752	\$3,887	\$3,887	\$4,089	5%	11%
Georgia	\$3,802	\$4,061	\$4,012	\$4,026	\$4,035	0%	6%
Hawaii	\$3,920	\$4,018	\$4,017	\$4,017	\$4,019	0%	3%
Montana	\$3,713	\$3,811	\$3,836	\$3,937	\$4,006	2%	8%
Nevada	\$3,403	\$3,562	\$3,737	\$3,798	\$3,916	3%	15%
Maine	\$3,762	\$3,764	\$3,837	\$3,837	\$3,842	0%	2%
Mississippi	\$3,191	\$3,336	\$3,455	\$3,581	\$3,730	4%	17%
Nebraska	\$3,179	\$3,274	\$3,383	\$3,408	\$3,494	3%	10%
Kansas	\$3,143	\$3,230	\$3,285	\$3,387	\$3,489	3%	11%
Florida	\$3,246	\$3,238	\$3,235	\$3,242	\$3,242	0%	0%
Texas	\$2,617	\$2,763	\$2,863	\$2,889	\$2,949	2%	13%
Arizona	\$2,582	\$2,603	\$2,259	\$2,591	\$2,600	0%	1%
North Carolina	\$2,456	\$2,459	\$2,457	\$2,484	\$2,495	0%	2%
New Mexico	\$1,842	\$1,863	\$1,937	\$1,959	\$2,046	4%	11%
California	\$1,428	\$1,428	\$1,428	\$1,428	\$1,428	0%	0%

SOURCE: The College Board, Annual Survey of Colleges.

Note: Average tuition and fee prices are weighted by full-time enrollment.

This table was prepared in October 2022.

**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 2022 Funding	FY 2023 Funding	Increase/ (Decrease)	FY 2022 Funding	FY 2023 Funding	Increase/ (Decrease)	FY 2022 Funding	FY 2023 Funding	Increase/ (Decrease)
Allen CC	\$1,327,658	\$1,327,658	\$0	\$3,557,200	\$3,956,632	\$399,432	\$4,884,858	\$5,284,290	\$399,432
Barton CC	\$3,519,749	\$3,519,749	\$0	\$5,086,886	\$8,084,870	\$2,997,984	\$8,606,635	\$11,604,619	\$2,997,984
Butler CC	\$4,210,634	\$4,548,260	\$337,626	\$11,246,168	\$14,265,276	\$3,019,108	\$15,456,802	\$18,813,536	\$3,356,734
Cloud County CC	\$1,364,522	\$1,364,522	\$0	\$3,063,686	\$3,063,686	\$0	\$4,428,208	\$4,428,208	\$0
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	\$877,805	\$1,243,172	\$365,367	\$1,379,179	\$1,660,560	\$281,381	\$2,256,984	\$2,903,732	\$646,748
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	\$1,512,063	\$1,561,844	\$49,781	\$2,687,566	\$2,737,347	\$49,781
Ft.Scott CC	\$1,508,066	\$1,508,066	\$0	\$1,935,369	\$1,935,369	\$0	\$3,443,435	\$3,443,435	\$0
Garden City CC	\$1,058,862	\$1,058,862	\$0	\$1,731,655	\$1,946,126	\$214,471	\$2,790,517	\$3,004,988	\$214,471
Highland CC	\$1,833,613	\$1,833,613	\$0	\$3,984,114	\$3,984,114	\$0	\$5,817,727	\$5,817,727	\$0
Hutchinson CC	\$4,341,047	\$5,492,609	\$1,151,562	\$5,304,419	\$6,666,660	\$1,362,241	\$9,645,466	\$12,159,269	\$2,513,803
Independence CC	\$558,687	\$558,687	\$0	\$1,429,492	\$1,429,492	\$0	\$1,988,179	\$1,988,179	\$0
<b>Johnson County CC</b>	<b>\$6,750,474</b>	<b>\$7,198,191</b>	<b>\$447,717</b>	<b>\$15,637,795</b>	<b>\$17,550,506</b>	<b>\$1,912,711</b>	<b>\$22,388,269</b>	<b>\$24,748,697</b>	<b>\$2,360,428</b>
Kansas City Kansas CC	\$4,371,269	\$4,371,269	\$0	\$5,988,313	\$5,988,313	\$0	\$10,359,582	\$10,359,582	\$0
Labette CC	\$1,129,158	\$1,129,158	\$0	\$1,705,732	\$1,953,748	\$248,016	\$2,834,890	\$3,082,906	\$248,016
Neosho County CC	\$1,387,305	\$1,387,305	\$0	\$1,639,180	\$2,068,300	\$429,120	\$3,026,485	\$3,455,605	\$429,120
Pratt CC	\$1,189,790	\$1,201,730	\$11,940	\$1,244,496	\$1,414,658	\$170,162	\$2,434,286	\$2,616,388	\$182,102
Seward County CC	\$1,186,472	\$1,186,472	\$0	\$1,831,297	\$1,831,297	\$0	\$3,017,769	\$3,017,769	\$0
<b>CC Subtotal</b>	<b>\$41,534,787</b>	<b>\$43,848,999</b>	<b>\$2,314,212</b>	<b>\$74,486,614</b>	<b>\$85,571,021</b>	<b>\$11,084,407</b>	<b>\$116,021,401</b>	<b>\$129,420,020</b>	<b>\$13,398,619</b>
Flint Hills Technical College	\$1,837,319	\$1,837,319	\$0	\$532,205	\$806,304	\$274,099	\$2,369,524	\$2,643,623	\$274,099
Manhattan Area Technical College	\$1,942,694	\$1,954,845	\$12,151	\$519,857	\$711,658	\$191,801	\$2,462,551	\$2,666,503	\$203,952
North Central Kansas Technical College	\$2,824,381	\$2,824,381	\$0	\$774,707	\$848,632	\$73,925	\$3,599,088	\$3,673,013	\$73,925
Northwest Kansas Technical College	\$2,167,114	\$2,167,114	\$0	\$681,387	\$913,900	\$232,513	\$2,848,501	\$3,081,014	\$232,513
Salina Area Technical College	\$1,902,328	\$1,902,328	\$0	\$240,190	\$727,124	\$486,934	\$2,142,518	\$2,629,452	\$486,934
WSU-Tech	\$5,680,903	\$8,451,570	\$2,770,667	\$2,533,192	\$5,455,428	\$2,922,236	\$8,214,095	\$13,906,998	\$5,692,903
<b>TC Subtotal</b>	<b>\$16,354,739</b>	<b>\$19,137,557</b>	<b>\$2,782,818</b>	<b>\$5,281,538</b>	<b>\$9,463,046</b>	<b>\$4,181,508</b>	<b>\$21,636,277</b>	<b>\$28,600,603</b>	<b>\$6,964,326</b>
Washburn Institute of Technology	\$3,077,922	\$3,077,922	\$0	\$226,887	\$373,848	\$146,961	\$3,304,809	\$3,451,770	\$146,961
<b>Total Distribution</b>	<b>\$60,967,448</b>	<b>\$66,064,478</b>	<b>\$5,097,030</b>	<b>\$79,995,039</b>	<b>\$95,407,915</b>	<b>\$15,412,876</b>	<b>\$140,962,487</b>	<b>\$161,472,393</b>	<b>\$20,509,906</b>

**14.5%**

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



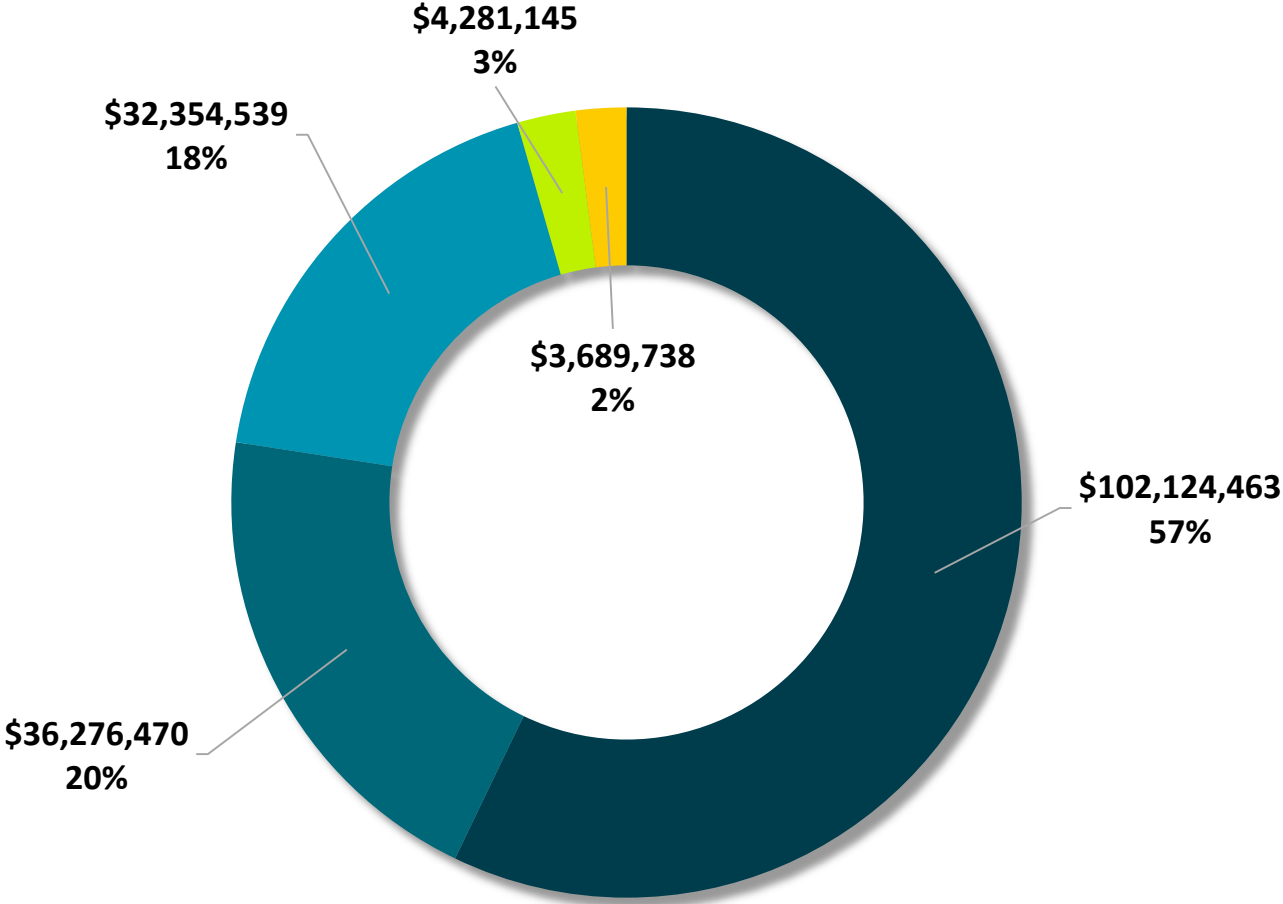


### **III. Expenses**



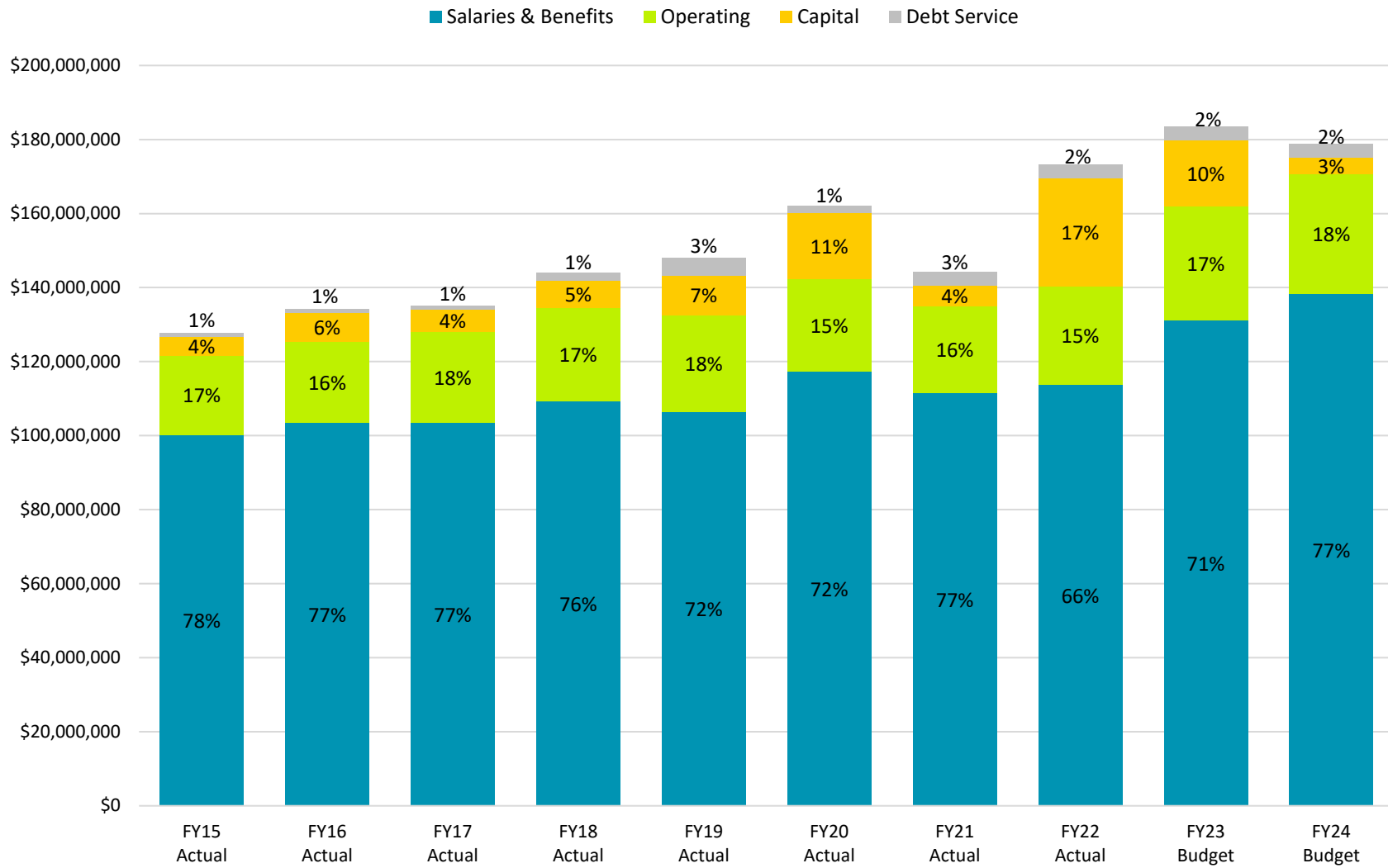
**General/Postsecondary Technical Education (PTE) Funds  
Expense Budget  
2023-2024**

■ Salaries ■ Benefits ■ Current Operating & Grants ■ Capital ■ Debt Service



**Total Expenses \$178,726,355**

## General/Postsecondary Technical Education(PTE) Funds Expenses



## **IV. Summary Reports and Budgets by Fund**



**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2023-24 BUDGET & RESERVES SUMMARY BY FUND**

	<b>GENERAL/ PTE</b>	<b>CAPITAL OUTLAY</b>	<b>SPECIAL ASSESSMENTS</b>	<b>ADULT SUPP. ED.</b>	<b>MOTORCYCLE DRIVER</b>	<b>TRUCK DRIVER TRAINING</b>	<b>AUXILIARY ENTERPRISE</b>	<b>STUDENT ACTIVITY</b>	<b>RESTRICTED &amp; OTHER</b>	<b>TOTAL</b>
<b>Budgeted unencumbered cash balance 7/1/23</b>	<b>\$109,957,679</b>	<b>\$7,836,381</b>	<b>\$1,170,061</b>	<b>\$2,437,909</b>	<b>\$1,210,788</b>	<b>\$793,264</b>	<b>(\$477,918)</b>	<b>\$1,076,509</b>	<b>\$0</b>	<b>\$124,004,673</b>
<b>Revenue:</b>										
Ad Valorem Property Taxes	121,189,898	7,887,798	317,491							129,395,187
Tuition and Fees	26,663,775			3,960,580	200,000	2,214,000		1,904,000	2,472,480	37,414,835
State Aid	26,448,697									26,448,697
Other Income	3,668,569			1,447,000				8,000		5,123,569
Investment Income	1,000,000	100,000		20,000			15,000	18,000		1,153,000
Grants & Restricted									26,898,936	26,898,936
Auxiliary Sales							9,463,228			9,463,228
	178,970,939	7,987,798	317,491	5,427,580	200,000	2,214,000	9,478,228	1,930,000	29,371,416	235,897,452
<b>Expense:</b>										
Salaries and Benefits	138,400,933			3,387,419	115,500	1,032,567	3,836,261	483,263	1,664,766	148,920,709
Current Operating & Grants	32,354,539		500,000	4,298,592	23,400	972,500	6,908,840	2,382,498	25,000,000	72,440,369
Capital	4,281,145	7,303,500		160,391	21,000	538,502	20,000		1,000,000	13,324,538
Debt Service	3,689,738								1,706,650	5,396,388
	178,726,355	7,303,500	500,000	7,846,402	159,900	2,543,569	10,765,101	2,865,761	29,371,416	240,082,004
<b>Budgeted unencumbered cash balance 6/30/24</b>	<b>\$110,202,263</b>	<b>\$8,520,679</b>	<b>\$987,552</b>	<b>\$19,087</b>	<b>\$1,250,888</b>	<b>\$463,695</b>	<b>(\$1,764,791)</b>	<b>\$140,748</b>	<b>\$0</b>	<b>\$119,820,121</b>
Mill Levy	7.596	.500	.020	--	--	--	--	--	--	8.116



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

	<u>Actual FY 2018</u>	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>
<b>Revenue:</b>					
Ad Valorem Property Taxes	\$96,802,569	\$100,634,074	\$102,387,873	\$108,690,764	\$112,825,325
Tuition and Fees	29,111,061	28,156,437	28,162,734	26,569,606	\$25,165,274
State Aid	22,705,240	23,491,979	24,304,924	24,002,537	\$24,702,996
Other Income	3,351,398	2,614,476	2,464,459	2,250,591	\$4,089,157
Investment Income	1,183,354	2,176,510	1,616,424	53,645	\$470,099
	<u>153,153,622</u>	<u>157,073,476</u>	<u>158,936,414</u>	<u>161,567,143</u>	<u>\$167,252,851</u>
<b>Expense:</b>					
Salaries and Benefits	\$109,414,372	\$106,470,363	\$117,305,950	\$111,546,833	\$113,863,887
Current Operating & Grants	25,111,749	26,130,125	25,027,833	23,486,904	26,410,251
Capital	7,414,336	12,086,806	17,787,549	5,400,411	29,319,733
Debt Service	2,149,263	3,334,789	1,975,813	3,664,662	3,662,344
	<u>144,089,720</u>	<u>148,022,083</u>	<u>162,097,145</u>	<u>144,098,810</u>	<u>173,256,215</u>
<b>Actual Expenditure Rate</b>	96%	94%	94%	89%	92%
<b>Contribution to Reserves</b>	<b>\$9,063,902</b>	<b>\$9,051,393</b>	<b>(\$3,160,731)</b>	<b>\$17,468,333</b>	<b>(\$6,003,364)</b>

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

	<b>Actual FY 2022</b>	<b>Budget FY 2023</b>	<b>Estimated FY 2023</b>	<b>Proposed Budget FY 2024</b>	<b>% Change '24 Budget to '23 Budget</b>
<b>Revenue:</b>					
Ad Valorem Property Taxes	\$112,825,325	\$115,309,042	\$115,309,042	\$121,189,898	5%
Tuition and Fees	\$25,165,274	26,650,272	23,907,010	26,663,775	0%
State Aid	\$24,702,996	23,978,269	23,978,269	26,448,697	10%
Other Income	\$4,089,157	2,583,499	2,583,499	3,668,569	42%
Investment Income	\$470,099	500,000	500,000	1,000,000	100%
	167,252,851	169,021,082	166,277,820	178,970,939	6%
<b>Expense:</b>					
Salaries and Benefits	\$113,863,887	\$131,033,857	\$125,792,503	\$138,400,933	6%
Current Operating & Grants	\$26,410,251	31,031,287	26,376,594	32,354,539	4%
Capital	\$29,319,733	17,696,597	17,696,597	4,281,145	-76%
Debt Service	\$3,662,344	3,685,988	3,685,988	3,689,738	0%
	173,256,215	183,447,729	173,551,682	178,726,355	-3%
<b>Actual Expenditure Rate</b>	92%		95%		
<b>Contribution to (Use of) Reserves</b>	<b>(\$6,003,364)</b>	<b>(\$14,426,647)</b>	<b>(\$7,273,861)</b>	<b>\$244,584</b>	

**Budgeted Use of General Fund Reserves in FY 2023:**

The FY 2023 budget proposed expenses in excess of revenues of approximately \$14 million. This was 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.

**Use of General Fund Reserves in FY 2022:**

The FY 2022 actual expenditures were in excess of revenues by approximately \$6 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.

**JOHNSON COUNTY COMMUNITY COLLEGE  
COMPARATIVE BUDGETS  
CAPITAL OUTLAY FUND**

	<b><u>Actual FY 2022</u></b>	<b><u>Budget FY 2023</u></b>	<b><u>Estimated FY 2023</u></b>	<b><u>Proposed Budget FY 2024</u></b>	<b><u>% Change '24 Budget to '23 Budget</u></b>
<b>Revenue:</b>					
Ad Valorem Property Taxes	\$6,591,779	\$7,120,084	\$7,120,084	\$7,887,798	11%
Investment Income	35,685	25,000	20,000	100,000	300%
	6,627,464	7,145,084	7,140,084	7,987,798	12%
<b>Expense:</b>					
Capital	\$6,612,310	\$6,238,974	\$6,238,974	\$7,303,500	17%
	6,612,310	6,238,974	6,238,974	7,303,500	17%
<b>Actual Expenditure Rate</b>	102%		100%		
<b>Contribution to (Use of) Reserves</b>	<b>\$15,154</b>	<b>\$906,110</b>	<b>\$901,110</b>	<b>\$684,298</b>	

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

	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Estimated FY 2023</u>	<u>Proposed Budget FY 2024</u>	<u>% Change '24 Budget to '23 Budget</u>
<b>Revenue:</b>					
Tuition and Fees	\$4,226,665	\$4,981,300	\$4,483,170	\$3,960,580	-20%
Investment and Other Income	1,049,556	1,615,600	1,454,040	1,467,000	-9%
	5,276,221	6,596,900	5,937,210	5,427,580	-18%
<b>Expense:</b>					
Salaries and Benefits	\$2,233,132	\$3,445,489	\$2,928,666	\$3,387,419	-2%
Current Operating	3,031,963	4,901,791	4,166,522	4,298,592	-12%
Capital	71,720	143,189	121,711	160,391	12%
	5,336,815	8,490,469	7,216,899	7,846,402	-8%
<b>Actual Expenditure Rate</b>	68%		85%		
<b>Contribution to (Use of) Reserves</b>	<b>(\$60,594)</b>	<b>(\$1,893,569)</b>	<b>(\$1,279,689)</b>	<b>(\$2,418,822)</b>	

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

	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Estimated FY 2023</u>	<u>Proposed Budget FY 2024</u>	<u>% Change '24 Budget to '23 Budget</u>
<b>Revenue:</b>					
Auxiliary Sales	\$7,562,965	\$10,620,135	\$9,558,122	\$9,463,228	-11%
Investment Income	9,239	15,000	12,000	15,000	0%
	7,572,204	10,635,135	9,570,122	9,478,228	-11%
<b>Expense:</b>					
Salaries and Benefits	\$4,677,606	\$6,023,626	\$5,421,263	\$3,836,261	-36%
Current Operating	5,479,905	7,167,577	6,450,819	6,908,840	-4%
Capital	25,000	25,000	25,000	20,000	-20%
	10,182,511	13,216,203	11,897,083	10,765,101	-19%
<b>Actual Expenditure Rate</b>	82%		90%		
<b>Contribution to (Use of) Reserves</b>	<b>(\$2,610,307)</b>	<b>(\$2,581,068)</b>	<b>(\$2,326,961)</b>	<b>(\$1,286,873)</b>	

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

	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Estimated FY 2023</u>	<u>Proposed Budget FY 2024</u>	<u>% Change '24 Budget to '23 Budget</u>
<b>Revenue:</b>					
Tuition and Fees	\$1,984,287	\$1,904,000	\$1,808,800	\$1,904,000	0%
Investment and Other Income	12,831	17,500		26,000	49%
	<u>1,997,118</u>	<u>1,921,500</u>	<u>1,808,800</u>	<u>1,930,000</u>	<u>0%</u>
<b>Expense:</b>					
Salaries and Benefits	\$187,930	\$289,753	\$231,802	\$483,263	67%
Current Operating	616,486	839,649	671,719	935,806	11%
Capital	0	0	0	0	0%
Grants/Scholarships	1,100,882	1,452,295	1,234,451	1,446,692	0%
	<u>1,905,298</u>	<u>2,581,697</u>	<u>2,137,972</u>	<u>2,865,761</u>	<u>11%</u>
<b>Actual Expenditure Rate</b>	76%		83%		
<b>Contribution to (Use of) Reserves</b>	<b>\$91,820</b>	<b>(\$660,197)</b>	<b>(\$329,172)</b>	<b>(\$935,761)</b>	

**JOHNSON COUNTY COMMUNITY COLLEGE**  
**FY 2023-24 BUDGET**  
**GENERAL FUND 0201**  
**ORGANIZATION SUMMARY BY ACCOUNT TYPE**

		FY 2022-23 Budget					FY 2023-24 Budget Proposed					
ORG	ORGANIZATION NAME	CURRENT			DEBT SERVICE	TOTAL	CURRENT			DEBT SERVICE	TOTAL	% CHANGE
		SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL			SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL			
1101	Business Administration	917,073	1,400			918,473	913,611	1,400			915,011	-0.4%
1102	Journalism & Media Comm	337,807				337,807	356,909				356,909	5.7%
1103	Fine Arts	868,630	29,605	3,000		901,235	890,284	32,500	44,800		967,584	7.4%
1104	English	3,924,150	9,000			3,933,150	3,840,762	8,500			3,849,262	-2.1%
1105	Foreign Languages	969,646				969,646	908,395	4,500			912,895	-5.9%
1106	Communication Studies	1,596,946	100			1,597,046	1,590,011	100			1,590,111	-0.4%
1108	Theater	533,253	46,000			579,253	525,256	43,500	15,000		583,756	0.8%
1109	Music	722,955	18,750			741,705	735,823	21,450	6,449		763,722	3.0%
1110	Architecture	254,119	1,280			255,399	253,633	1,500			255,133	-0.1%
1111	Mathematics	4,689,913	34,950			4,724,863	4,542,517	34,700			4,577,217	-3.1%
1112	Engineering	137,632	1,000			138,632	135,034	1,000			136,034	-1.9%
1113	Humanities	1,436,627	750			1,437,377	1,413,920	750			1,414,670	-1.6%
1115	Sciences	32,945	51,000			83,945	28,600	82,500			111,100	32.4%
1116	Physical Science	255,545	1,200			256,745	197,636	2,200			199,836	-22.2%
1117	Health & Wellness	1,136,442	65,650	15,400		1,217,492	1,176,276	43,650	26,000		1,245,926	2.3%
1118	Astronomy	278,534	1,200			279,734	278,598	1,500			280,098	0.1%
1119	History	1,064,772	2,500			1,067,272	1,049,257	1,500			1,050,757	-1.6%
1120	Political Science	394,451	5,100			399,551	393,142	6,000			399,142	-0.1%
1121	Anthropology	391,734	450			392,184	391,501	450			391,951	-0.1%
1122	Psychology	1,314,612				1,314,612	1,250,008				1,250,008	-4.9%
1123	Sociology	984,621	6,150			990,771	935,061	9,150			944,211	-4.7%
1125	Reading	561,921	1,775			563,696	546,997	1,775			548,772	-2.7%
1126	Economics	894,469	135			894,604	884,988	150			885,138	-1.1%
1127	Human Sciences	1,552,806	56,200			1,609,006	1,545,704	72,550			1,618,254	0.6%
1128	Biology	1,398,666	66,435	45,000		1,510,101	1,381,011	69,235	0		1,450,246	-4.0%
1129	Chemistry	2,039,821	59,815	50,000		2,149,636	2,020,879	62,500	30,000		2,113,379	-1.7%
1130	Geosciences	336,787	1,500			338,287	336,991	2,700			339,691	0.4%
1131	Organismal Biology	183,003	6,150			189,153	181,879	26,150			208,029	10.0%
1132	Physics	526,871	8,742			535,613	523,700	8,675			532,375	-0.6%
1133	Environmental Science	396,508	12,250			408,758	397,436	12,750			410,186	0.4%
1135	English for Academic Purposes	537,099	500			537,599	533,440	300			533,740	-0.7%
1201	Fashion Merchandising & Design	552,511	21,100			573,611	550,163	15,100			565,263	-1.5%
1202	Accounting	1,102,164	2,575			1,104,739	1,094,636	2,575			1,097,211	-0.7%
1203	Marketing Management	448,647	2,000			450,647	447,037	2,000			449,037	-0.4%
1204	Business Office Technology	169,976	1,025			171,001	157,193	1,225			158,418	-7.4%
1205	Hospitality Management	1,781,516	285,350			2,066,866	1,763,541	341,525	0		2,105,066	1.9%
1206	Legal Studies	678,422	3,700			682,122	675,973	24,000			699,973	2.6%
1207	Information Systems	1,502,927	3,700			1,506,627	1,509,592	3,700			1,513,292	0.4%
1208	Graphic Design	770,684	22,400			793,084	800,009	23,000			823,009	3.8%
1210	Automotive Technology	729,767	47,440	20,000		797,207	703,319	49,500	0		752,819	-5.6%
1211	Computer Drafting & Design	540,826	9,650			550,476	534,649	11,000			545,649	-0.9%
1212	Electronics Technology	326,944	59,000	15,000		400,944	325,456	74,000	80,000		479,456	19.6%
1214	Fire Science	387,449	46,721	71,249		505,419	408,553	111,130	0		519,683	2.8%

**JOHNSON COUNTY COMMUNITY COLLEGE**  
**FY 2023-24 BUDGET**  
**GENERAL FUND 0201**  
**ORGANIZATION SUMMARY BY ACCOUNT TYPE**

		FY 2022-23 Budget					FY 2023-24 Budget Proposed					
ORG	ORGANIZATION NAME	CURRENT			TOTAL	CURRENT			TOTAL	% CHANGE		
		SALARIES & BENEFITS	OPERATING & GRANTS	DEBT SERVICE		SALARIES & BENEFITS	OPERATING & GRANTS	DEBT SERVICE				
1215	Criminal Justice	433,501	575		434,076	428,194	1,275		429,469	-1.1%		
1216	Police Academy	140,454	20,570		161,024	154,443	24,500		178,943	11.1%		
1218	Dental Hygiene	743,848	82,595	30,000	856,443	745,879	96,905	0	842,784	-1.6%		
1219	Nursing	1,731,681	77,441		1,809,122	1,678,829	73,700	27,000	1,779,529	-1.6%		
1220	Emergency Medical Science	1,214,765	212,767	15,000	1,442,532	1,289,327	203,784	45,000	1,538,111	6.6%		
1221	Dental Health on Wheels	116,808	18,700		135,508	129,534	18,700		148,234	9.4%		
1223	Interior Design	506,112	14,300		520,412	496,620	21,300		517,920	-0.5%		
1224	Fine Art Photography/Film	348,377	15,300		363,677	321,007	19,300		340,307	-6.4%		
1225	HVAC	452,638	39,700		492,338	443,471	42,400		485,871	-1.3%		
1226	Metal Fab (Welding) Technology	537,880	42,600		580,480	557,213	89,400	272,000	918,613	58.3%		
1229	Industrial Technology	142,910	25,250		168,160	141,400	2,000		143,400	-14.7%		
1231	Computer Support Specialist	373,614	11,450		385,064	369,886	11,450		381,336	-1.0%		
1237	Desktop Publishing	199,056	1,500		200,556	196,132	1,500		197,632	-1.5%		
1238	Neurodiagnostic Technology	157,751	29,200	50,000	236,951	157,852	17,950	0	175,802	-25.8%		
1241	Respiratory Care	266,810	29,310		296,120	274,279	30,360	50,183	354,822	19.8%		
1243	Practical Nursing	944,872	61,200	29,162	1,035,234	982,268	52,825	0	1,035,093	0.0%		
1244	Cosmetology	781,885	81,219		863,104	789,283	81,264	14,000	884,547	2.5%		
1247	Entrepreneurship	54,756			54,756	54,756			54,756	0.0%		
1253	Biotechnology		17,000		17,000		19,000		19,000	11.8%		
1256	Zamierowski Endowed Professorship	16,608			16,608	16,187			16,187	-2.5%		
1259	Web Applications	562,731	1,620		564,351	559,944	1,620		561,564	-0.5%		
1262	Healthcare Information Systems	334,090	33,920		368,010	345,257	35,920		381,177	3.6%		
1263	Sustainable Agriculture	128,572	2,750		131,322	127,165	2,500		129,665	-1.3%		
1267	Medical Info Revenue Mgmt	167,213	1,565		168,778	166,468	1,565		168,033	-0.4%		
1268	Health Occupations	596,462	89,500		685,962	598,277	112,000		710,277	3.5%		
1271	Vocational Improvements	34,244			34,244	13,653			13,653	-60.1%		
1272	Vocational Capital Outlay		335,000		335,000		0		0	-100.0%		
1273	Technology Equipment Grant		35,000		35,000		0		0	-100.0%		
1274	Horticulture	236,093	37,750		273,843	246,943	39,750	11,000	297,693	8.7%		
1275	Construction Management Tech	232,940	1,600	6,400	240,940	231,441	56,500	14,000	301,941	25.3%		
1277	Railroad Industrial Technology	803,622	46,041	65,600	915,263	737,941	65,990	0	803,931	-12.2%		
1278	Information Technology	1,141,041	12,800		1,153,841	1,261,295	12,800		1,274,095	10.4%		
1279	Electrical Technology	417,708	34,800		452,508	444,216	42,960		487,176	7.7%		
1280	Education	305,475	5,000		310,475	296,663	10,050		306,713	-1.2%		
1281	High School Partnerships & Outreach	137,754	46,450		184,204	164,056	19,000		183,056	-0.6%		
1283	Railroad Mechanical Operations	302,891	3,000		305,891	336,517	73,829		410,346	34.2%		
1286	NARS	97,251	999,750		1,097,001	97,252	1,002,000		1,099,252	0.2%		
1287	Game Development	400,831	720		401,551	378,019	1,000		379,019	-5.6%		
1288	Animation	399,409	1,300		400,709	391,463	1,300		392,763	-2.0%		
1289	Industrial Maintenance	185,270	55,000		240,270	180,577	22,000		202,577	-15.7%		
1291	Interpreting for Professions	37,208	800		38,008	31,900	800		32,700	-14.0%		
1294	Plumbing Technology	162,993	32,300		195,293	185,261	51,850		237,111	21.4%		
1410	MTC Programming - Box Office	185,418			185,418	209,897			209,897	13.2%		



**JOHNSON COUNTY COMMUNITY COLLEGE**  
**FY 2023-24 BUDGET**  
**GENERAL FUND 0201**  
**ORGANIZATION SUMMARY BY ACCOUNT TYPE**

		FY 2022-23 Budget					FY 2023-24 Budget Proposed					
ORG	ORGANIZATION NAME	CURRENT			DEBT SERVICE	TOTAL	CURRENT			DEBT SERVICE	TOTAL	% CHANGE
		SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL			SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL			
1416	Continuing Education	480,851	118,000			598,851	471,396	118,000			589,396	-1.6%
1421	Adult Education & Literacy	716,922	48,980			765,902	503,089	125,980			629,069	-17.9%
1441	MTC Administration	212,973				212,973	217,180				217,180	2.0%
1442	MTC Operations	904,616				904,616	924,520				924,520	2.2%
1443	MTC Art Education	152,811				152,811	152,322				152,322	-0.3%
1450	Accelerating Opportunity - Kansas	63,816	3,050			66,866	61,858	4,800			66,658	-0.3%
1458	Adult Education	796				796						-100.0%
1482	Dollar General Grant	348				348						-100.0%
1488	Sports Clinics	40,854	2,000			42,854	45,243	2,000			47,243	10.2%
1492	JCAE Bridges	17,569	1,000			18,569	19,199	1,000			20,199	8.8%
1501	Acad Achieve & Lang Rsrc Cntrs	778,597	3,300			781,897	812,523	6,250			818,773	4.7%
1502	Math Resource Center	698,907	3,370			702,277	743,425	5,100			748,525	6.6%
1503	College Now	211,163	1,676,531			1,887,694	209,232	1,682,781			1,892,013	0.2%
1504	Writing Center	472,086	5,020			477,106	497,464	6,020			503,484	5.5%
1505	ASL & Deaf Studies	585,985	5,000			590,985	580,482	3,000			583,482	-1.3%
1506	College Success	731,942	8,023			739,965	655,955	8,025			663,980	-10.3%
1516	Anatomy Open Lab	46,378	500			46,878	47,287	20,500			67,787	44.6%
1517	Science Resource Center	520,095	3,500			523,595	534,719	7,000			541,719	3.5%
3103	KSBDC	355,346	50,603			405,949	260,594	50,603			311,197	-23.3%
3109	KSBDC Workshop/Prog Dev Fund	2,340				2,340	1,040				1,040	-55.6%
3126	PTAC-Procurement Tech Assist Center	32,762				32,762	17,658				17,658	-46.1%
3321	Professional Recital Series	4,400	10,800			15,200	8,250	12,000			20,250	33.2%
3342	Kansas Studies Institute	31,240	30,250			61,490	31,240	30,250			61,490	0.0%
3350	Collaboration Center	182,543	21,250			203,793	188,204	27,500			215,704	5.8%
3355	Student Agency	257				257						-100.0%
4102	Library	1,544,786	603,793	178,467		2,327,046	1,521,391	697,232	85,000		2,303,623	-1.0%
4202	Nerman Museum	978,293	488,330			1,466,623	935,588	532,250			1,467,838	0.1%
4302	Printing Services	849,601	556,325	250,000		1,655,926	844,745	608,400	350,000		1,803,145	8.9%
4311	Audio Visual Services	576,365	417,040			993,405	580,195	390,185			970,380	-2.3%
4312	Video Services	1,272,103	102,500	18,000		1,392,603	1,294,230	146,405	106,700		1,547,335	11.1%
4314	Educational Tech/Distance Learning	655,196	29,050			684,246	697,327	31,050			728,377	6.5%
4321	Strategic Communication & Marketing	2,313,483	1,011,275			3,324,758	2,314,558	1,091,500			3,406,058	2.5%
4401	Academic Technology Services	3,153,252	116,250			3,269,502	3,085,374	119,100			3,204,474	-2.0%
4408	Inst Information Technology Plans		909,653			909,653		987,974			987,974	8.6%
4601	VP Academic Affairs / CAO	598,359	309,317			907,676	836,558	309,317			1,145,875	26.2%
4603	Curriculum & Academic Scheduling	175,760	3,750			179,510	184,655	4,200			188,855	5.2%
4604	Dean of Business	340,648	28,000			368,648	342,479	28,450			370,929	0.6%
4605	Dean, Arts, Humanities&Soc Sciences	410,177	62,000			472,177	409,682	78,000			487,682	3.3%
4606	Dean Health Care, Pub Safe&Wellness	281,366	5,600			286,966	280,816	6,000			286,816	-0.1%
4611	Staff Development	315,481	341,600			657,081	432,615	387,500			820,115	24.8%
4612	VP Continuing Education	416,684	41,700			458,384	429,376	47,500			476,876	4.0%
4614	Director RR Operations	161,040	12,650			173,690	161,040	17,950			178,990	3.1%
4615	Executive Director, Performing Arts	224,938				224,938	214,690				214,690	-4.6%

**JOHNSON COUNTY COMMUNITY COLLEGE**  
**FY 2023-24 BUDGET**  
**GENERAL FUND 0201**  
**ORGANIZATION SUMMARY BY ACCOUNT TYPE**

FY 2022-23 Budget							FY 2023-24 Budget Proposed					
ORG	ORGANIZATION NAME	CURRENT			DEBT SERVICE	TOTAL	CURRENT			DEBT SERVICE	TOTAL	% CHANGE
		SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL			SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL			
4616	Comm, English & Journalism	284,777	22,675			307,452	444,093	36,700			480,793	56.4%
4619	Dean, Industrial Technology	302,388	13,900			316,288	301,975	20,000			321,975	1.8%
4625	Asst. Dean Comp Sci/Info Tech	242,621	17,760			260,381	249,138	20,550			269,688	3.6%
4627	Director Nursing	218,571	1,750			220,321	202,919	2,250			205,169	-6.9%
4628	Director Dental Hygiene	214,587	4,000			218,587	214,586	6,000			220,586	0.9%
4629	Dir, Emergency Medical Science	216,883	4,745			221,628	216,883	5,200			222,083	0.2%
4630	Dean, Mathematics	130,584				130,584	128,357				128,357	-1.7%
4631	Dean Science	658,638	5,750			664,388	656,113	49,750			705,863	6.2%
4632	Director, Resp Care/Neuro Tech	210,379	5,300			215,679	210,378	6,400			216,778	0.5%
4633	Assoc Vice Pres, Academic Affairs	288,408	6,750			295,158	288,407	6,400			294,807	-0.1%
4634	Prof/Director HW	64,259				64,259	64,258				64,258	0.0%
4635	Community Outreach - Credit Inst	155,154	22,600			177,754	137,917	21,600			159,517	-10.3%
4636	Dir Prac Nursg & Health Occupations	134,885	11,950			146,835	134,885	17,450			152,335	3.8%
4637	Dean, Academic Support	316,020	131,915			447,935	309,476	175,903			485,379	8.4%
4638	Continuing Education Operations	880,328	9,200			889,528	896,185	9,200			905,385	1.8%
4642	Student Services&Learner Engagement	259,205	25,250			284,455	237,615	29,400			267,015	-6.1%
4644	Grants Leadership & Development	343,620	12,300			355,920	343,620	12,300			355,920	0.0%
4645	OHEC Building Manager	202,159	475			202,634	192,177	750			192,927	-4.8%
4646	Dean, Career & Tech Educ Transition	265,046	4,400			269,446	273,475	6,575			280,050	3.9%
4648	Faculty Development	378,276	226,550			604,826	384,211	227,550			611,761	1.2%
4649	College Grant Match	180,730	556,940			737,670	174,900	491,989			666,889	-9.6%
4707	Benchmarking/Market Research	54				54						-100.0%
4710	Assess, Eval, Inst Outcomes	298,302	12,250			310,552	274,896	13,300			288,196	-7.2%
4714	NSF Creating Pathways/Big Data Cntr	142				142						-100.0%
4720	ED-UISFL-Expanding Global Awareness	2,000				2,000						-100.0%
4801	Developing Programs	10,290	34,040			44,330	10,289	34,040			44,329	0.0%
4812	Foundation Awards Account	1,880				1,880						-100.0%
4822	NSF-IUSE STEM Faculty and DBER	567				567						-100.0%
4823	NSF-Research Coordination Networks	6,069				6,069						-100.0%
5101	Student Success & Engagement	359,441	87,850			447,291	336,432	134,950			471,382	5.4%
5102	Student Services & Success	253,178	23,550			276,728	328,737	27,050			355,787	28.6%
5103	Orient. & New Stu. Retention	448,121	13,150			461,271	448,987	15,100			464,087	0.6%
5104	Admissions	1,166,023	43,274			1,209,297	1,231,728	51,774			1,283,502	6.1%
5105	Records	1,461,925	35,000			1,496,925	1,503,247	40,100			1,543,347	3.1%
5106	International & Immigrant Stu Serv	456,979	15,245			472,224	459,958	17,435			477,393	1.1%
5111	Access Services	977,835	89,275			1,067,110	1,008,301	97,400			1,105,701	3.6%
5112	CLEAR	364,448	9,725			374,173	393,727	10,575			404,302	8.1%
5114	Veteran & Military Resource Center	256,380	9,567			265,947	312,734	19,100			331,834	24.8%
5116	International Education	405,811	165,743			571,554	414,096	172,825			586,921	2.7%
5141	Model U.N.		14,000			14,000		15,000			15,000	7.1%
5145	Inclusion and Belonging						255,362	22,500			277,862	100.0%
5201	Student Activities	761,166	6,100			767,266	784,239	6,100			790,339	3.0%
5202	Campus Ledger	78,071				78,071	0				0	-100.0%

**JOHNSON COUNTY COMMUNITY COLLEGE**  
**FY 2023-24 BUDGET**  
**GENERAL FUND 0201**  
**ORGANIZATION SUMMARY BY ACCOUNT TYPE**

		FY 2022-23 Budget					FY 2023-24 Budget Proposed					
ORG	ORGANIZATION NAME	CURRENT			DEBT SERVICE	TOTAL	CURRENT			DEBT SERVICE	TOTAL	% CHANGE
		SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL			SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL			
5205	Graduation							3,000			3,000	100.0%
5207	Athletics Director	427,497	99,050		526,547	423,585	139,150	26,799			589,534	12.0%
5214	Honors & Community Based Learning	363,870	17,862		381,732	363,834	21,000				384,834	0.8%
5301	Career Development Center	650,684	59,265		709,949	678,178	91,915				770,093	8.5%
5302	Testing & Assessment Services	879,414	46,450		925,864	860,300	57,800				918,100	-0.8%
5303	Counseling	3,234,871	26,550		3,261,421	3,270,031	43,785				3,313,816	1.6%
5401	Student Financial Aid	1,820,893	211,000		2,031,893	1,794,860	288,394				2,083,254	2.5%
5601	Athletic Training	189,460	36,820		226,280	188,768	40,420	18,000			247,188	9.2%
5602	Baseball	300,244	34,504		334,748	248,634	44,460				293,094	-12.4%
5603	Men's Basketball	207,841	36,729		244,570	178,361	40,900				219,261	-10.4%
5604	Women's Basketball	216,851	28,729		245,580	207,173	40,900				248,073	1.0%
5607	Men's Soccer	216,230	19,159		235,389	170,731	32,100				202,831	-13.8%
5608	Women's Soccer	229,673	19,159		248,832	175,657	32,100				207,757	-16.5%
5609	Softball	298,897	20,539		319,436	247,062	30,100				277,162	-13.2%
5612	Volleyball	219,016	21,276		240,292	188,044	29,600				217,644	-9.4%
6101	Board of Trustees Office		160,400		160,400		160,400				160,400	0.0%
6102	Presidents Office	812,187	210,000		1,022,187	796,505	247,500				1,044,005	2.1%
6104	Exec VP, Finance and Admin Services	347,001	155,500		502,501	362,152	115,300				477,452	-5.0%
6108	General Counsel	420,150	146,600		566,750	420,150	162,050				582,200	2.7%
6111	Institutional Research	582,764	51,959		634,723	582,764	48,505				631,269	-0.5%
6118	Institutional Effectiveness	253,789	52,300		306,089	253,789	30,500				284,289	-7.1%
6120	Strategic Plan Initiatives	36,080	526,600		562,680	4,400	366,000				370,400	-34.2%
6201	Financial Services	885,715	529,500		1,415,215	913,893	536,800				1,450,693	2.5%
6203	Employee Benefits	1,550,000	565,000		2,115,000	6,195,337	565,000				6,760,337	219.6%
6204	Payroll	299,356	6,350		305,706	301,954	4,950				306,904	0.4%
6205	Audit and Advisory Services	289,120	133,800		422,920	305,869	138,095				443,964	5.0%
6206	Bursar Operations	731,593	432,510		1,164,103	710,042	221,160				931,202	-20.0%
6210	Accounts Payable	260,165	2,500		262,665	256,850	4,750				261,600	-0.4%
6222	Budget Reallocation Pool	1,481,598			1,481,598	1,337,405					1,337,405	-9.7%
6302	Human Resources	1,999,040	407,600		2,406,640	1,876,413	370,500				2,246,913	-6.6%
6303	Wellness	14,500	3,100		17,600	11,000	3,100				14,100	-19.9%
6311	Scheduling & Event Management	519,688	17,200		536,888	522,386	22,200				544,586	1.4%
6319	Sustainability Initiatives	58,799			58,799	45,944					45,944	-21.9%
6320	Exec Director Sustainability	133,190	64,400		197,590	136,673	59,575	96,335			292,583	48.1%
6321	Police Department	3,210,837	129,814	49,335	3,389,986	3,259,585	156,400	83,000			3,498,985	3.2%
6324	Insurance and Risk Management	101,619	1,194,120		1,295,739	419,411	1,142,037				1,561,448	20.5%
6325	Security Access Control Systems	360,236	101,941		462,177	367,604	107,024				474,628	2.7%
6326	Mission Continuity	219,856	18,750		238,606	219,856	11,950				231,806	-2.9%
6331	Procurement Services	771,363	31,885		803,248	770,296	31,751				802,047	-0.2%
6332	Repair & Replacement Contingency		75,000		75,000		75,000				75,000	0.0%
6334	Warehouse / Postal Services	444,648	455,712		900,360	446,244	427,420	47,000			920,664	2.3%
6341	Transportation	124,233	115,000	60,000	299,233	110,006	105,550	0			215,556	-28.0%
6351	Network & Data Center Operations	1,586,076	831,188	520,412	2,937,676	1,611,591	1,132,180	753,000			3,496,771	19.0%

JOHNSON COUNTY COMMUNITY COLLEGE  
 FY 2023-24 BUDGET  
 GENERAL FUND 0201  
 ORGANIZATION SUMMARY BY ACCOUNT TYPE

		FY 2022-23 Budget					FY 2023-24 Budget Proposed					
ORG	ORGANIZATION NAME	CURRENT			DEBT SERVICE	TOTAL	CURRENT			DEBT SERVICE	TOTAL	% CHANGE
		SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL			SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL			
6356	Emergency Management	209,253	50,200			259,453	209,253	66,179			275,432	6.2%
6359	Assoc. VP, Business Services	219,856	2,950			222,806	0	0			0	-100.0%
6401	Enterprise Application Support	1,637,311	2,968,620			4,605,931	1,661,120	2,644,681			4,305,801	-6.5%
6403	Chief Information Officer	489,572	1,551,469			2,041,041	495,928	1,730,231			2,226,159	9.1%
6404	Admin Information Technology Plans		379,135			379,135		475,539			475,539	25.4%
6405	Dir., Client Support Services	1,876,803	25,700			1,902,503	1,932,693	24,100			1,956,793	2.9%
6406	Information Technology Security	466,525	207,600			674,125	490,391	225,225			715,616	6.2%
6407	Project Management Office	417,124	271,637			688,761	413,090	213,667			626,757	-9.0%
6531	Institutional Advancement	839,069	69,000			908,069	827,203	70,000			897,203	-1.2%
7102	Dir., Campus Services	491,208	595,150	1,568,450		2,654,808	458,630	572,680	1,437,810		2,469,120	-7.0%
7201	Maintenance	2,346,854	677,725	6,000		3,030,579	2,310,846	662,825	0		2,973,671	-1.9%
7202	Interior Services		180,000	162,000		342,000		210,060	158,000		368,060	7.6%
7301	Housekeeping Services	3,507,116	1,080,500	52,822		4,640,438	3,563,847	1,251,405	31,079		4,846,331	4.4%
7401	Utilities		3,000,000			3,000,000		3,227,500			3,227,500	7.6%
7501	Grounds	781,704	151,200	128,000		1,060,904	788,319	151,133	126,000		1,065,452	0.4%
7714	ADA Campus Modifications		12,000			12,000		12,000			12,000	0.0%
7725	SCI Remodeling			14,000,000		14,000,000			0		0	-100.0%
7745	Information Technlgy Infrastructure		488,000	287,300		775,300		488,000	326,990		814,990	5.1%
7829	Series 17 COP P&I (Arts & CTE)				3,685,988	3,685,988				3,689,738	3,689,738	0.1%
9101	Dining Services						734,272				734,272	100.0%
9103	Bookstore						251,028				251,028	100.0%
9104	Child Development Center	537,358				537,358	2,257,310	157,518			2,414,828	349.4%
9150	Auxiliary Services						41,022				41,022	100.0%
<b>Grand Total</b>		<b>131,033,857</b>	<b>31,031,287</b>	<b>17,696,597</b>	<b>3,685,988</b>	<b>183,447,729</b>	<b>138,400,933</b>	<b>32,354,539</b>	<b>4,281,145</b>	<b>3,689,738</b>	<b>178,726,355</b>	<b>2.6%</b>

**JOHNSON COUNTY COMMUNITY COLLEGE**

**FY 2023-24 BUDGET**

**GENERAL FUND 0201**

**ACCOUNT CODE SUMMARY**

Account Type	Account Code	Account Description	FY 2022 23	FY 2023 24	Increase/ Decrease	% Change
			Budget	Budget Proposed		
Salaries & Benefits	52010	FT Reg. Salaried	24,276,899	24,593,378	316,479	1.3%
	52020	FT Reg. Faculty	28,680,370	28,564,299	-116,071	-0.4%
	52030	FT Reg. Hourly	14,488,903	15,046,943	558,040	3.9%
	52050	FT Temp. Salaried	207,115	185,428	-21,687	-10.5%
	52060	FT Temp. Faculty Salaried	545,794	577,969	32,175	5.9%
	52070	FT Temp. Hourly		52,367	52,367	100.0%
	52090	Vacation Adjustment Expense	350,000	350,000	0	0.0%
	52091	Retirement Incentive Expense	1,000,000	212,500	-787,500	-78.8%
	52110	PT Credit Instruction Sup Cont	13,490,583	13,172,959	-317,624	-2.4%
	52130	PT Noncredit Instruction Sup Cont	247,115	170,818	-76,297	-30.9%
	52140	Overload Credit Instrction Sup Cont	2,327,393	2,330,399	3,006	0.1%
	52141	Substitute Pay Sup Cont	119,966	118,000	-1,966	-1.6%
	52150	PT Reg. Hourly	7,988,058	8,462,183	474,125	5.9%
	52160	PT Temp. Hourly	3,326,082	3,851,907	525,825	15.8%
	52170	Temporary Office Aides	3,588	0	-3,588	-100.0%
	52180	Overtime	337,589	411,485	73,896	21.9%
	52181	Overtime Charge-backs	-10,250	-10,500	-250	2.4%
	52190	Other Supplemental Compensation	1,465,515	1,228,480	-237,035	-16.2%
	52210	College Work Study	75,000	84,108	9,108	12.1%
	52320	Distinguished Service Awards	50,000	50,000	0	0.0%
	52350	Severance Pay	100,000	100,000	0	0.0%
	52680	Sabbatical Replacement Pool	114,000	108,780	-5,220	-4.6%
	52690	Salaries Contingency	1,612,784	4,768,706	3,155,922	195.7%
	52915	KPERS Employer	100,000	100,000	0	0.0%
	52950	Worker's Compensation	96,600	413,970	317,370	328.5%
	52980	Fringe Benefits Chargeback	31,804,000	35,200,000	3,396,000	10.7%
	52011	PT Reg. Salaried	36,754	36,754	0	0.0%
	52120	Employee Recognition Awards		20,000	20,000	100.0%
	52691	Salaries Vacancy Factor	-1,800,000	-1,800,000	0	0.0%
<b>Salaries &amp; Benefits Total</b>			<b>131,033,857</b>	<b>138,400,933</b>	<b>7,367,076</b>	<b>5.6%</b>
Current Operating & Grant:	53020	Event Officials	64,000	72,760	8,760	13.7%
	53030	Legal Services	135,000	150,000	15,000	11.1%
	53040	Audit Services	91,000	93,745	2,745	3.0%
	53045	Collection Costs	72,000	70,000	-2,000	-2.8%
	53050	Insurance, Property/Casualty/Other	1,144,820	1,056,070	-88,750	-7.8%
	53060	Contracted Services	7,513,423	8,056,875	543,452	7.2%
	53065	SB 155 Shared Funding Payments	375,000	380,000	5,000	1.3%
	53110	Overnight Travel	873,289	1,024,239	150,950	17.3%
	53116	Travel - Accreditation	7,500	10,000	2,500	33.3%
	53120	Staff Development Training & Trave	379,650	399,550	19,900	5.2%
	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	101,407	107,222	5,815	5.7%
	53150	Non-Capital Supplies and Materials	5,335,204	5,888,432	553,228	10.37%
	53161	Computer Software & Licenses	5,285,756	4,797,361	-488,395	-9.2%
	53170	Technical Training	79,615	100,140	20,525	25.8%
	53180	Applicant Travel	15,000	15,000	0	0.0%

JOHNSON COUNTY COMMUNITY COLLEGE

FY 2023-24 BUDGET

GENERAL FUND 0201

ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2022 23	FY 2023 24	Increase/ Decrease	% Change
			Budget	Budget Proposed		
	53190	Recruiting Travel	24,648	37,500	12,852	52.1%
	53210	Printing, Binding & Publications	122,850	131,350	8,500	6.9%
	53220	Advertising and Promotions	965,500	1,093,000	127,500	13.2%
	53230	Memberships	390,518	395,274	4,756	1.2%
	53231	Accreditation Expenses	45,960	69,880	23,920	52.1%
	53270	Bad Debt Expense	350,000	130,000	-220,000	-62.9%
	53310	Electric	2,750,000	2,970,000	220,000	8.0%
	53320	Water	170,000	175,100	5,100	3.0%
	53330	Natural Gas	80,000	82,400	2,400	3.0%
	53340	Telephone	333,713	472,400	138,687	41.6%
	53350	Gasoline	70,000	66,150	-3,850	-5.5%
	53420	Subscriptions	472,048	502,300	30,252	6.4%
	53610	Rentals and Leases	620,099	622,652	2,553	0.4%
	53620	Repairs and Maintenance	664,557	704,908	40,351	6.1%
	53630	Freight	122,680	123,000	320	0.3%
	53640	Special Events	305,110	375,349	70,239	23.0%
	53641	Retirement Recognitions	7,500	7,500	0	0.0%
	53650	Postage	280,000	315,000	35,000	12.5%
	53690	Contingency	460,000	600,000	140,000	30.4%
	55610	Income Tax	2,500	2,500	0	0.0%
	56010	Grants	591,940	516,989	-74,951	-12.7%
	56018	Foster Care & Killed on Duty Grant	80,000	80,000	0	0.0%
	56032	Federal SEOG Match	80,000	90,894	10,894	13.6%
<b>Current Operating &amp; Grants Total</b>			<b>31,031,287</b>	<b>32,354,539</b>	<b>1,323,252</b>	<b>4.26%</b>
Capital Items	54020	Remodeling and Renovations	1,730,450	1,595,810	-134,640	-7.8%
	54040	Library Books	178,467	85,000	-93,467	-52.4%
	54050	Furniture and Equipment	1,504,680	2,387,335	882,655	58.7%
	54065	Art Acquisitions	3,000	3,000	0	0.0%
	54080	Building Improvements	14,280,000	210,000	-14,070,000	-98.5%
<b>Capital Items Total</b>			<b>17,696,597</b>	<b>4,281,145</b>	<b>-13,415,452</b>	<b>-75.4%</b>
Debt Service	57810	Principal Payments	2,070,000	2,180,000	110,000	5.3%
	57820	Interest Payments	1,614,488	1,508,238	-106,250	-6.6%
	57830	Fee Payments	1,500	1,500	0	0.0%
<b>Debt Service Total</b>			<b>3,685,988</b>	<b>3,689,738</b>	<b>3,750</b>	<b>0.1%</b>
<b>Grand Total</b>			<b>183,447,729</b>	<b>178,726,355</b>	<b>-4,721,374</b>	<b>-2.6%</b>

**JOHNSON COUNTY COMMUNITY COLLEGE**  
**FY 2023-24 BUDGET**  
**CAPITAL OUTLAY FUND 7111**  
**ORGANIZATION SUMMARY BY ACCOUNT TYPE**

ORG	ORGANIZATION NAME	FY 2022-23 Budget		FY 2023-24 Budget Proposed		% CHANGE
		CAPITAL	TOTAL	CAPITAL	TOTAL	
7102	Dir., Campus Services	6,238,974	6,238,974	7,303,500	7,303,500	17.1%
<b>Grand Total</b>		<b>6,238,974</b>	<b>6,238,974</b>	<b>7,303,500</b>	<b>7,303,500</b>	<b>17.1%</b>

**JOHNSON COUNTY COMMUNITY COLLEGE**  
**FY 2023-24 BUDGET**  
**CAPITAL OUTLAY FUND 7111**  
**ACCOUNT CODE SUMMARY**

Account Type	Account Code	Account Description	FY 2023-24			
			FY 2022-23 Budget	Budget Proposed	Increase/Decrease	% Change
Capital Items	54080	Building Improvements	6,238,974	7,303,500	1,064,526	17.1%
<b>Capital Items Total</b>			<b>6,238,974</b>	<b>7,303,500</b>	<b>1,064,526</b>	<b>17.1%</b>
<b>Grand Total</b>			<b>6,238,974</b>	<b>7,303,500</b>	<b>1,064,526</b>	<b>17.1%</b>



**JOHNSON COUNTY COMMUNITY COLLEGE**  
**FY 2023-24 BUDGET**  
**ADULT SUPPLEMENTARY EDUCATION FUND 0601**  
**ORGANIZATION SUMMARY BY ACCOUNT TYPE**

FY 2022-23 Budget

FY 2023-24 Budget Proposed

ORG	ORGANIZATION NAME	FY 2022-23 Budget				FY 2023-24 Budget Proposed				% CHANGE
		SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	TOTAL	
1401	CE Online Vendor Courses		525,000		525,000		150,000		150,000	-71.4%
1404	Transportation-Continuing Ed	165,000	16,200	30,000	211,200	159,500	16,200	35,000	210,700	-0.2%
1405	Professional Education	55,000	70,965		125,965	38,500	21,900		60,400	-52.1%
1406	Youth Programs	82,730	43,000		125,730	65,822	37,500		103,322	-17.8%
1407	Business Workshops/Seminars	55,000	143,250		198,250	99,000	203,350		302,350	52.5%
1408	CE Business Solutions	272,778	550,980		823,758	220,000	307,500		527,500	-36.0%
1409	Microcomputer Training	220,000	300,500		520,500	110,000	133,500		243,500	-53.2%
1410	MTC Programming - Box Office		75,540		75,540		76,600		76,600	1.4%
1412	Health & Human Services	49,500	25,350		74,850	49,500	21,600		71,100	-5.0%
1413	Personal Enrichment	88,000	18,500		106,500	110,000	23,500		133,500	25.4%
1414	Developing Programs	436,733	1,099,156		1,535,889	437,900	1,087,756		1,525,656	-0.7%
1415	Police Training		21,700		21,700		21,700		21,700	0.0%
1416	Continuing Education	38,242	3,160		41,402	38,242	3,160		41,402	0.0%
1439	CE - NARS	16,500	35,000		51,500	62,832	205,500		268,332	421.0%
1440	Supply Chain and Logistics	55,000	83,500		138,500	82,500	79,600		162,100	17.0%
1441	MTC Administration		1,210,650		1,210,650		1,232,675		1,232,675	1.8%
1442	MTC Operations	49,200	142,800	113,189	305,189	75,522	168,911	125,391	369,824	21.2%
1443	MTC Art Education		92,250		92,250		104,250		104,250	13.0%
1465	Marketing		52,700		52,700		112,700		112,700	113.9%
1488	Sports Clinics	44,306	12,000		56,306	38,322	10,500		48,822	-13.3%
1489	Visual Art Education	10,560	2,850		13,410	10,560	2,850		13,410	0.0%
1493	Emergency Medical Science-CE	30,800	25,500		56,300	30,800	25,500		56,300	0.0%
1494	Fire Science-CE	11,550	14,540		26,090	11,550	9,000		20,550	-21.2%
4612	VP Continuing Education	610,050			610,050	470,323			470,323	-22.9%
4613	Director of Programing, CE	778,624	7,000		785,624	762,462	7,000		769,462	-2.1%
4638	Continuing Education Operations		46,700		46,700		18,840		18,840	-59.7%
4707	Benchmarking/Market Research	375,918	133,000		508,918	375,918	67,000		442,918	-13.0%
6203	Employee Benefits					38,167			38,167	100.0%
6222	Budget Reallocation Pool					100,000			100,000	100.0%
6707	Continuing Education Marketing		150,000		150,000		150,000		150,000	0.0%
<b>Grand Total</b>		<b>3,445,489</b>	<b>4,901,791</b>	<b>143,189</b>	<b>8,490,469</b>	<b>3,387,419</b>	<b>4,298,592</b>	<b>160,391</b>	<b>7,846,402</b>	<b>-7.6%</b>

**JOHNSON COUNTY COMMUNITY COLLEGE**  
**FY 2023-24 BUDGET**  
**ADULT SUPPLEMENTARY EDUCATION FUND 0601**  
**ACCOUNT CODE SUMMARY**

Account Type	Account Code	Account Description	FY 2023-24			
			FY 2022-23 Budget	Budget Proposed	Increase/Decrease	% Change
Salaries & Benefits	52010	FT Reg. Salaried	1,218,751	1,112,800	-105,951	-8.7%
	52050	FT Temp. Salaried	58,973	58,973	0	0.0%
	52130	PT Noncredit Instruction Sup Cont	1,342,821	1,286,961	-55,860	-4.2%
	52150	PT Reg. Hourly	55,928	55,928	0	0.0%
	52160	PT Temp. Hourly	55,990	96,073	40,083	71.6%
	52170	Temporary Office Aides	45,958	0	-45,958	-100.0%
	52180	Overtime	2,181	2,181	0	0.0%
	52181	Overtime Charge-backs	49,200	49,200	0	0.0%
	52190	Other Supplemental Compensation	4,448	4,448	0	0.0%
	52690	Salaries Contingency		138,167	138,167	100.0%
	52980	Fringe Benefits Chargeback	611,239	582,688	-28,552	-4.7%
<b>Salaries &amp; Benefits Total</b>			<b>3,445,489</b>	<b>3,387,419</b>	<b>-58,071</b>	<b>-1.7%</b>
Current Operating & Grants	53020	Event Officials	1,500	0	-1,500	-100.0%
	53060	Contracted Services	3,176,241	2,653,201	-523,040	-16.5%
	53110	Overnight Travel	173,718	175,218	1,500	0.9%
	53130	Same Day Travel	75,233	68,383	-6,850	-9.1%
	53150	Non-Capital Supplies and Materials	753,676	605,247	-148,429	-19.7%
	53161	Computer Software & Licenses	13,350	13,350	0	0.0%
	53170	Technical Training	16,000	20,000	4,000	25.0%
	53210	Printing, Binding & Publications	173,500	172,500	-1,000	-0.6%
	53220	Advertising and Promotions	380,000	463,000	83,000	21.8%
	53230	Memberships	44,756	44,376	-380	-0.8%
	53231	Accreditation Expenses	2,500	2,500	0	0.0%
	53610	Rentals and Leases	22,400	22,400	0	0.0%
	53620	Repairs and Maintenance	4,000	4,500	500	12.5%
	53640	Special Events	62,917	52,917	-10,000	-15.9%
	55610	Income Tax	2,000	1,000	-1,000	-50.0%
<b>Current Operating &amp; Grants Total</b>			<b>4,901,791</b>	<b>4,298,592</b>	<b>-603,199</b>	<b>-12.3%</b>
Capital Items	54050	Furniture and Equipment	143,189	160,391	17,202	12.0%
<b>Capital Items Total</b>			<b>143,189</b>	<b>160,391</b>	<b>17,202</b>	<b>12.0%</b>
<b>Grand Total</b>			<b>8,490,469</b>	<b>7,846,402</b>	<b>-644,068</b>	<b>-7.6%</b>

JOHNSON COUNTY COMMUNITY COLLEGE  
 FY 2023-24 BUDGET  
 MOTORCYCLE DRIVER SAFETY FUND 0701  
 ORGANIZATION SUMMARY BY ACCOUNT TYPE

FY 2022-23 Budget

FY 2023-24 Budget Proposed

ORG	ORGANIZATION NAME	FY 2022-23 Budget				FY 2023-24 Budget Proposed				% CHANGE
		SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	TOTAL	
1404	Transportation-Continuing Ed	66,000	12,800	21,000	99,800	88,000	13,400	21,000	122,400	22.7%
1414	Developing Programs		10,000		10,000	27,500	10,000		37,500	275.0%
<b>Grand Total</b>		<b>66,000</b>	<b>22,800</b>	<b>21,000</b>	<b>109,800</b>	<b>115,500</b>	<b>23,400</b>	<b>21,000</b>	<b>159,900</b>	<b>45.6%</b>

**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2023 -24 BUDGET  
MOTORCYCLE DRIVER SAFETY FUND 0701  
ACCOUNT CODE SUMMARY**

Account Type	Account Code	Account Description	FY 2022-23	FY 2023-24		% Change
			Budget	Budget Proposed	Increase/Decrease	
Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	60,000	105,000	45,000	75.0%
	52980	Fringe Benefits Chargeback	6,000	10,500	4,500	75.0%
<b>Salaries &amp; Benefits Total</b>			<b>66,000</b>	<b>115,500</b>	<b>49,500</b>	<b>75.0%</b>
Current Operating & Grants	53060	Contracted Services	10,000	10,000	0	0.0%
	53130	Same Day Travel	300	400	100	33.3%
	53150	Non-Capital Supplies and Materials	7,500	5,000	-2,500	-33.3%
	53161	Computer Software & Licenses	1,000	1,000	0	0.0%
	53170	Technical Training	500	500	0	0.0%
	53620	Repairs and Maintenance	3,000	6,000	3,000	100.0%
	53640	Special Events	500	500	0	0.0%
<b>Current Operating &amp; Grants Total</b>			<b>22,800</b>	<b>23,400</b>	<b>600</b>	<b>2.6%</b>
Capital Items	54050	Furniture and Equipment	21,000	21,000	0	0.0%
<b>Capital Items Total</b>			<b>21,000</b>	<b>21,000</b>	<b>0</b>	<b>0.0%</b>
<b>Grand Total</b>			<b>109,800</b>	<b>159,900</b>	<b>50,100</b>	<b>45.6%</b>

JOHNSON COUNTY COMMUNITY COLLEGE  
 FY 2023-24 BUDGET  
 TRUCK DRIVER TRAINING COURSE FUND 0501  
 ORGANIZATION SUMMARY BY ACCOUNT TYPE

FY 2022-23 Budget

FY 2023-24 Budget Proposed

ORG	ORGANIZATION NAME	FY 2022-23 Budget			FY 2023-24 Budget Proposed				% CHANGE	
		SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL		TOTAL
1404	Transportation-Continuing Ed	99,000	106,500		205,500	247,500	411,300		658,800	220.6%
1408	CE Business Solutions	33,000	59,000		92,000	617,694	94,200		711,894	673.8%
1414	Developing Programs	167,373	551,000		718,373	167,373	467,000		634,373	-11.7%
7763	CDL Driving Range							538,502	538,502	100.0%
<b>Grand Total</b>		<b>299,373</b>	<b>716,500</b>		<b>1,015,873</b>	<b>1,032,567</b>	<b>972,500</b>	<b>538,502</b>	<b>2,543,569</b>	<b>150.4%</b>

**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2023-24 BUDGET  
TRUCK DRIVER TRAINING COURSE FUND 0501  
ACCOUNT CODE SUMMARY**

Account Type	Account Code	Account Description	FY 2022-23	FY 2023-24		% Change
			Budget	Budget Proposed	Increase/Decrease	
Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	272,157	938,697	666,540	244.9%
	52980	Fringe Benefits Chargeback	27,216	93,870	66,654	244.9%
<b>Salaries &amp; Benefits Total</b>			<b>299,373</b>	<b>1,032,567</b>	<b>733,194</b>	<b>244.9%</b>
Current Operating & Grants	53060	Contracted Services	361,675	405,175	43,500	12.0%
	53110	Overnight Travel	4,000	8,000	4,000	100.0%
	53130	Same Day Travel	2,000	4,000	2,000	100.0%
	53150	Non-Capital Supplies and Materials	8,000	31,500	23,500	293.8%
	53161	Computer Software & Licenses	10,000	1,000	-9,000	-90.0%
	53170	Technical Training	3,100	8,300	5,200	167.7%
	53230	Memberships	400	400	0	0.0%
	53350	Gasoline	20,000	40,000	20,000	100.0%
	53610	Rentals and Leases	288,325	457,125	168,800	58.6%
	53620	Repairs and Maintenance	18,000	15,000	-3,000	-16.7%
	53640	Special Events	1,000	2,000	1,000	100.0%
<b>Current Operating &amp; Grants Total</b>			<b>716,500</b>	<b>972,500</b>	<b>256,000</b>	<b>35.7%</b>
Capital Items	54080	Building Improvements		538,502	538,502	100.0%
<b>Capital Items Total</b>				<b>538,502</b>	<b>538,502</b>	<b>100.0%</b>
<b>Grand Total</b>			<b>1,015,873</b>	<b>2,543,569</b>	<b>1,527,696</b>	<b>150.4%</b>

JOHNSON COUNTY COMMUNITY COLLEGE  
 FY 2023-24 BUDGET  
 AUXILIARY ENTERPRISE FUND 1302  
 ORGANIZATION SUMMARY BY ACCOUNT TYPE

ORG	ORGANIZATION NAME	FY 2022-23 et					FY 2023-24 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			15,000		15,000	50.0%
6203	Employee Benefits						100,374				100,374	100.0%
6222	Budget Reallocation Pool						100,000				100,000	100.0%
9101	Dining Services	2,913,814	1,078,300	397,950		4,390,064	2,474,849	1,098,306	282,734	20,000	3,875,889	-11.7%
9103	Bookstore	1,406,985	5,127,000	244,000		6,777,985	1,047,088	5,130,000	240,000		6,417,088	-5.3%
9104	Child Development Center	1,702,826	70,000	71,027		1,843,853	0	0	0		0	-100.0%
9105	Auto Technology Project			2,000		2,000			2,000		2,000	0.0%
9109	Concessions & Special Events		9,000	18,000		27,000		0	0		0	-100.0%
9110	Cosmetology Products for Resale		9,000	500		9,500		9,000	500		9,500	0.0%
9113	Dental Hygiene Products for Resale		1,500			1,500		1,800			1,800	20.0%
9114	Pastry/Baking Store			50,000		50,000			50,000		50,000	0.0%
9118	Campus Farm			16,000		16,000			16,500		16,500	3.1%
9150	Auxiliary Services			53,300		53,300	113,950		53,000		166,950	213.2%
9151	Auxiliary Construction			10,000	25,000	35,000			10,000	0	10,000	-71.4%
<b>Grand Total</b>		<b>6,023,626</b>	<b>6,294,800</b>	<b>872,777</b>	<b>25,000</b>	<b>13,216,203</b>	<b>3,836,261</b>	<b>6,239,106</b>	<b>669,734</b>	<b>20,000</b>	<b>10,765,101</b>	<b>-18.5%</b>

JOHNSON COUNTY COMMUNITY COLLEGE

FY 2023-24 BUDGET

AUXILIARY ENTERPRISE FUND 1302

ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2022-23	FY 2023-24		% Change
			Budget	Budget Proposed	Increase/Decrease	
Salaries & Benefits	52010	FT Reg. Salaried	656,068	586,203	-69,865	-10.6%
	52030	FT Reg. Hourly	1,730,084	1,079,022	-651,062	-37.6%
	52150	PT Reg. Hourly	1,612,262	1,095,301	-516,961	-32.1%
	52160	PT Temp. Hourly	563,699	846,211	282,512	50.1%
	52180	Overtime	27,163	24,150	-3,013	-11.1%
	52181	Overtime Charge-backs	5,253	5,000	-253	-4.8%
	52690	Salaries Contingency		200,374	200,374	100.0%
	52980	Fringe Benefits Chargeback	1,429,097		-1,429,097	-100.0%
<b>Salaries &amp; Benefits Total</b>			<b>6,023,626</b>	<b>3,836,261</b>	<b>-2,187,365</b>	<b>-36.3%</b>
Cost of Sales	51520	Cost of Sales-Produce	106,000	109,204	3,204	3.0%
	51530	Cost of Sales-Frozen	282,000	183,404	-98,596	-35.0%
	51540	Cost of Sales-Dry Goods	600,000	161,194	-438,806	-73.1%
	51550	Cost of Sales-Dairy	71,700	74,704	3,004	4.2%
	51560	Cost of Sales-Bakery	17,600	42,885	25,285	143.7%
	51650	Cost of Sales-Cold Bev-Frozen	6,000	0	-6,000	-100.0%
	51710	Cost of Sales-New Books	2,500,000	2,500,000	0	0.0%
	51730	Cost of Sales-Trade Books	8,000	8,000	0	0.0%
	51740	Cost of Sales-Class	350,000	300,000	-50,000	-14.3%
	51750	Cost of Sales-Soft Goods	110,000	140,000	30,000	27.3%
	51760	Cost of Sales-Miscellaneous	4,000	2,000	-2,000	-50.0%
	51770	Cost of Sales-Electronics	125,000	150,000	25,000	20.0%
	51790	Cost of Sales-Cards & Gifts	30,000	30,000	0	0.0%
	51810	Cost of Sales-Cosmetology Product:	9,000	9,000	0	0.0%
	51812	Cost of Sales-Dental Hygiene Prod	1,500	1,800	300	20.0%
	51910	Cost of Sales-Food	70,000	0	-70,000	-100.0%
	51660	Cost of Sales-Snacks	3,000	57,603	54,603	1820.1%
	51715	Cost of Sales-Day 1 Access	2,000,000	2,000,000	0	0.0%
	51640	Cost of Sales-Bottled Cold		62,428	62,428	100.0%
	51670	Cost of Sales-Misc	1,000	35,045	34,045	3404.5%
	51510	Cost of Sales-Meat		257,392	257,392	100.0%
	51570	Cost of Sales-Papers and Plastics		94,143	94,143	100.0%
	51620	Cost of Sales-Liquor		13,720	13,720	100.0%
	51950	Cost of Sales-Fountain		6,584	6,584	100.0%
<b>Cost of Sales Total</b>			<b>6,294,800</b>	<b>6,239,106</b>	<b>-55,694</b>	<b>-0.9%</b>
Current Operating & Grant:	53060	Contracted Services	205,200	155,580	-49,620	-24.2%
	53110	Overnight Travel	30,400	30,500	100	0.3%
	53120	Staff Development Training & Trave	2,000	6,291	4,291	214.6%
	53130	Same Day Travel	3,200	1,325	-1,875	-58.6%
	53150	Non-Capital Supplies and Materials	339,250	141,567	-197,683	-58.3%
	53161	Computer Software & Licenses	47,600	31,500	-16,100	-33.8%
	53170	Technical Training	750	500	-250	-33.3%
	53220	Advertising and Promotions	17,000	12,580	-4,420	-26.0%
	53230	Memberships	5,702	5,500	-202	-3.5%



**JOHNSON COUNTY COMMUNITY COLLEGE**  
**FY 2023-24 BUDGET**  
**AUXILIARY ENTERPRISE FUND 1302**  
**ACCOUNT CODE SUMMARY**

Account Type	Account Code	Account Description	FY 2022-23	FY 2023-24		% Change
			Budget	Budget Proposed	Increase/Decrease	
	53231	Accreditation Expenses	2,325	0	-2,325	-100.0%
	53270	Bad Debt Expense	5,000	14,000	9,000	180.0%
	53610	Rentals and Leases	44,000	26,000	-18,000	-40.9%
	53620	Repairs and Maintenance	30,000	45,644	15,644	52.1%
	53630	Freight	120,000	120,000	0	0.0%
	53640	Special Events	8,000	2,000	-6,000	-75.0%
	55510	Other Tax Assessments	7,350	0	-7,350	-100.0%
	55610	Income Tax	5,000	0	-5,000	-100.0%
	53155	Food Service Waste		12,194	12,194	100.0%
	53157	Dining Serv Employee Meals		64,553	64,553	100.0%
<b>Current Operating &amp; Grants Total</b>			<b>872,777</b>	<b>669,734</b>	<b>-203,043</b>	<b>-23.3%</b>
Capital Items	54050	Furniture and Equipment		20,000	20,000	100.0%
	54090	Land Improvements	25,000	0	-25,000	-100.0%
<b>Capital Items Total</b>			<b>25,000</b>	<b>20,000</b>	<b>-5,000</b>	<b>-20.0%</b>
<b>Grand Total</b>			<b>13,216,203</b>	<b>10,765,101</b>	<b>-2,451,102</b>	<b>-18.5%</b>

**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2023-24 BUDGET  
STUDENT ACTIVITY FUND 0101  
ORGANIZATION SUMMARY BY ACCOUNT TYPE**

**FY 2022-23 Budget**

**FY 2023-24 Budget Proposed**

ORG	ORGANIZATION NAME	FY 2022-23 Budget			FY 2023-24 Budget Proposed			% CHANGE
		SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	TOTAL	
5201	Student Activities	99,633	56,157	155,790	136,709	55,300	192,009	23.2%
5202	Campus Ledger		20,315	20,315	76,167	17,915	94,082	363.1%
5204	Student Life		258,350	258,350		298,350	298,350	15.5%
5205	Graduation		36,600	36,600		36,700	36,700	0.3%
5209	Center for Student Involvement	186,820	51,714	238,534	256,329	51,200	307,529	28.9%
5210	Student Senate		45,800	45,800		47,041	47,041	2.7%
5211	Cheerleaders		32,600	32,600		32,800	32,800	0.6%
5212	Student Basic Needs Center		9,500	9,500		38,000	38,000	300.0%
5215	Phi Theta Kappa		7,400	7,400		7,000	7,000	-5.4%
5216	Leadership Institute		18,600	18,600		14,600	14,600	-21.5%
5217	Vocal Ensemble Showcase	3,300	6,000	9,300	2,200	4,500	6,700	-28.0%
5601	Athletic Training		900	900		900	900	0.0%
5602	Baseball		31,513	31,513		43,000	43,000	36.5%
5603	Men's Basketball		34,387	34,387		37,000	37,000	7.6%
5604	Women's Basketball		34,387	34,387		37,000	37,000	7.6%
5607	Men's Soccer		22,863	22,863		27,500	27,500	20.3%
5608	Women's Soccer		24,793	24,793		27,500	27,500	10.9%
5609	Softball		31,513	31,513		33,500	33,500	6.3%
5612	Volleyball		26,257	26,257		36,000	36,000	37.1%
5701	Health Services		90,000	90,000		90,000	90,000	0.0%
6203	Employee Benefits				11,858		11,858	100.0%
8107	Student Activity Grants Account		1,452,295	1,452,295		1,446,692	1,446,692	-0.4%
<b>Grand Total</b>		<b>289,753</b>	<b>2,291,944</b>	<b>2,581,697</b>	<b>483,263</b>	<b>2,382,498</b>	<b>2,865,761</b>	<b>11.0%</b>

JOHNSON COUNTY COMMUNITY COLLEGE

FY 2023-24 BUDGET

STUDENT ACTIVITY FUND 0101

ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2022-23 Budget	FY 2023-24		
				Budget Proposed	Increase/Decrease	% Change
Salaries & Benefits	52160	PT Temp. Hourly	286,453	431,215	144,762	50.5%
	52190	Other Supplemental Compensation	3,000	2,000	-1,000	-33.3%
	52690	Salaries Contingency		11,858	11,858	100.0%
	52980	Fringe Benefits Chargeback	300	38,190	37,890	12630.0%
<b>Salaries &amp; Benefits Total</b>			<b>289,753</b>	<b>483,263</b>	<b>193,511</b>	<b>66.8%</b>
Current Operating & Grants	53060	Contracted Services	142,600	133,700	-8,900	-6.2%
	53110	Overnight Travel	6,000	6,000	0	0.0%
	53130	Same Day Travel	1,500	1,500	0	0.0%
	53140	Team Travel	352,513	411,300	58,787	16.7%
	53145	Post Season Team Travel	120,000	140,000	20,000	16.7%
	53150	Non-Capital Supplies and Materials	87,471	77,841	-9,630	-11.0%
	53210	Printing, Binding & Publications	2,300	2,000	-300	-13.0%
	53230	Memberships	2,765	5,265	2,500	90.4%
	53245	Meal Share Expense		30,000	30,000	100.0%
	53610	Rentals and Leases	19,200	19,200	0	0.0%
	53640	Special Events	105,300	109,000	3,700	3.5%
	56010	Grants	1,148,595	1,142,992	-5,603	-0.5%
	56011	Incentive Grant	57,000	57,000	0	0.0%
	56012	Supplemental Grant	92,000	92,000	0	0.0%
	56013	Book Grant	5,000	5,000	0	0.0%
	56014	Veteran's Grant	40,200	40,200	0	0.0%
	56016	President's Scholarship Grant	78,500	78,500	0	0.0%
	56019	Cavalier Guarantee Grant	31,000	31,000	0	0.0%
<b>Current Operating &amp; Grants Total</b>			<b>2,291,944</b>	<b>2,382,498</b>	<b>90,554</b>	<b>4.0%</b>
<b>Grand Total</b>			<b>2,581,697</b>	<b>2,865,761</b>	<b>284,065</b>	<b>11.0%</b>

## **V. Capital Expenditures**



**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2023-2024 BUDGET  
CAPITAL EXPENDITURES SUMMARY**

Fund	Fund Description	Account Code	Account Description	FY 2022 23	FY 2023 24		% Change
				Budget	Budget Proposed	Increase/Decrease	
0201	General Fund	54020	Remodeling and Renovation	1,730,450	1,595,810	-134,640	-7.7%
		54040	Library Books	178,467	85,000	-93,467	-52.4%
		54050	Furniture and Equipment	1,504,680	2,387,335	882,655	58.7%
		54080	Building Improvements	14,280,000	210,000	-14,070,000	-98.5%
<b>0201</b>	<b>Total</b>			<b>17,693,597</b>	<b>4,278,145</b>	<b>-13,415,452</b>	<b>-75.8%</b>
0501	Truck Driver Training Course Fund	54080	Building Improvements		538,502	538,502	100.0%
<b>0501</b>	<b>Total</b>				<b>538,502</b>	<b>538,502</b>	<b>100.0%</b>
0601	Adult Supplementary Education Fund	54050	Furniture and Equipment	143,189	160,391	17,202	12.0%
<b>0601</b>	<b>Total</b>			<b>143,189</b>	<b>160,391</b>	<b>17,202</b>	<b>12.0%</b>
0701	Motorcycle Driver Safety Fund	54050	Furniture and Equipment	21,000	21,000	0	0.0%
<b>0701</b>	<b>Total</b>			<b>21,000</b>	<b>21,000</b>	<b>0</b>	<b>0.0%</b>
1302	Auxiliary Enterprise Funds	54050	Furniture and Equipment		20,000	20,000	100.0%
		54090	Land Improvements	25,000	0	-25,000	-100.0%
<b>1302</b>	<b>Total</b>			<b>25,000</b>	<b>20,000</b>	<b>-5,000</b>	<b>-20.0%</b>
2248	Foundation Awards Account	54050	Furniture and Equipment	0	35,000	35,000	100.0%
<b>2248</b>	<b>Total</b>				<b>35,000</b>	<b>35,000</b>	<b>100.0%</b>
7111	Capital Outlay Fund	54080	Building Improvements	6,238,974	7,303,500	1,064,526	17.1%
<b>7111</b>	<b>Total</b>			<b>6,238,974</b>	<b>7,303,500</b>	<b>1,064,526</b>	<b>17.1%</b>
7127	Campus Development Fund	54090	Land Improvements	1,115,000	750,000	-365,000	-32.7%
<b>7127</b>	<b>Total</b>			<b>1,115,000</b>	<b>750,000</b>	<b>-365,000</b>	<b>-32.7%</b>
7215	ITC Repair & Maintenance Reserve F	54080	Building Improvements	250,000	250,000	0	0.0%
<b>7215</b>	<b>Total</b>			<b>250,000</b>	<b>250,000</b>	<b>0</b>	<b>0.0%</b>
<b>Grand Total</b>				<b>25,486,760</b>	<b>13,356,538</b>	<b>-12,130,222</b>	<b>-47.5%</b>

Note: Funds 2219 and 2248 are 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.

FY24 Capital Schedule Expenditures 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	Active Learning Classrooms	1	1,000,000	1,000,000
						Office Carpet & Paint	1	150,000	150,000
						Remodel Dental Hygiene SC 201 waiting area and office space	1	11,300	11,300
						Install 3 doors for LIB 102 Study Rooms	1	15,000	15,000
						Baseball Dugout Protective Railing Padding	1	10,000	10,000
						Baseball Backstop Padding	1	19,000	19,000
						Remodel , update and increase ADA compliance for the shared open lab space of FADS 202	1	36,000	36,000
						Adding a window on North Wall of LIB 105D	1	10,000	10,000
						Concrete Pad for donated stand-by generator outside of CTE	1	8,000	8,000
						Add four computers to CTE 152	1	10,960	10,960
						Engine Repair Lab			
						MTC 229 classroom remodel - early active learning classroom	1	19,800	19,800
						Remodel LIB 372 to create space for Center for Teaching & Learning	1	35,250	35,250
						Install HDMI Cables from instructor stations to monitors facing students on computers - FADS 216A, 219	1	3,000	3,000
						Reconfigure/remodel MTC Box Office for safety updates and ADA compliance	1	23,000	23,000
						CLB 1st Floor Kitchenette area renovation	1	6,500	6,500
						Enclose LIB 107 (coordinator office) for student privacy	1	22,000	22,000
						Enclose Desk space under stairwell of LIB 101 with tall partitions with glass at top staying open for HVAC needs	1	15,000	15,000
						GYM Booth Remodel	1	43,000	43,000
				7202	Interior Services	Carpet Replacements, projects, classrooms, etc.	1	158,000	158,000
						<b>Remodeling and Renovations Total</b>		<b>1,595,810</b>	<b>1,595,810</b>
		54040	Library Books	4102	Library	Books	1	85,000	85,000
						<b>Library Books Total</b>		<b>85,000</b>	<b>85,000</b>
		54050	Furniture and Equipment	1103	Fine Arts	Kiln; Replacement Inv # 52201	1	41,800	41,800
				1108	Theater	Genie Lift; Replacement Inv# 51233	1	15,000	15,000
				1109	Music	Vibraphone; Replacement Inv# 51273	1	6,449	6,449
				1117	Health & Wellness	Treadmill; Replacement Inv# 56438	1	9,500	9,500
						Treadmill; Replacement Inv# 56552	1	9,500	9,500
						Cross Trainer; Replacement Inv# 56554	1	7,000	7,000
				1129	Chemistry	Fraction collector (FRX-10A) for Shimadzu HPLC system	1	10,000	10,000
						UV-Visible Spectrophotometer-Shimadzu	1	20,000	20,000
				1212	Electronics Technology	Semiconductor Analyzer; Replacement Inv# 55594	1	80,000	80,000
				1219	Nursing	HAL- 1 year old; Replacement Inv# 55720	1	27,000	27,000
				1220	Emergency Medical Science	Ambulance; Replacement Inv# 56498	1	45,000	45,000
				1226	Metal Fab (Welding) Technology	Miller Dynasty 300 Multi Process Water; Replacement Inv#s 56145,56147,56156, 56152, 55028, 56149,56149,56146,56150, 56148,56153,56157,56151,56154,56158,56155,53921	17	16,000	272,000
				1241	Respiratory Care	HAL S3201; Replacement Inv# 56186	1	50,183	50,183
				1244	Cosmetology	Washer; Replacement Inv# 55839	1	7,000	7,000
						Dryer; Replacement Inv# 51127	1	7,000	7,000
				1274	Horticulture	Premium Tall Ranch 12 x 24 shed	1	11,000	11,000
				1275	Construction Management Tech	Concrete Compression Machine	1	14,000	14,000
				4302	Printing Services	Highend Digital Color Machine; Replacement Inv# 56431	1	350,000	350,000
				4312	Video Services	Storage for Production Assests; Replacement Inv# 56497	1	51,000	51,000
						Matrix Intercom User Stations	1	28,200	28,200
						Storage for Cable assets and Archive	1	19,000	19,000
				5207	Athletics Director	Board Room Camera	1	8,500	8,500
						John Deere TX Turf; Replacement Inv# 56454	1	13,599	13,599
						EZ-Go Utility Cart; Replacement Inv# 56177	1	13,200	13,200
				5601	Athletic Training	ATF Stim/Ultrasound Combo	1	6,000	6,000
						Hiva Mats; Replacing Inv# 54537	1	6,000	6,000
						Hiva Mats; Replacing Inv# 54538	1	6,000	6,000
				6320	Exec Director Sustainability	Electric Utility Vehicle for Farm; Gator 4x2TE Replacement Inv# 55538	1	15,000	15,000
						F150 Truck; Replace with electric, Replacment Inv# 56521 (under 6319)	1	42,435	42,435
						Composter, Replacement Inv# 55529	1	38,900	38,900
				6321	Police Department	F150 Supercab Truck; Replacement Inv# 56173 with add ons (\$8K)	1	63,000	63,000
						Drone Bundle	1	20,000	20,000

Fund	Fund Name	Account	Account Description	Org	Org Name	Description	Qty	Unit Cost	Total Cost
				6334	Warehouse / Postal Services	Toyota Sienna XLE; Replacement Inv# 56082	1	47,000	47,000
				6351	Network & Data Center Operations	Capital replacement equipment - JCCC fixed asset tag# 6213,56214,56215,56216,56217,56218,56219,56220,56221,56222,56223,56224,56225,56271,56272,56273,56274,56275,56470,56471,56472,56473,56474,56475,56476,56477,56478,55549,55550,55668,55669 - Physical blade server replacements. Hosts virtual servers for administrative systems and academic IT program virtual servers.	20	19,250	385,000
						Data Center storage Replacement Inv# 56420, 56421 - Replacement Disk storage for virtual servers	2	100,000	200,000
						Public Address system primary and backup controllers	2	17,500	35,000
				7301	Housekeeping Services	Kercher Chariot 2iVac24 ATV, w/batteries & on board charger	1	14,790	14,790
						2 Scrubber Tennant IMOP Lithium extra batteries, pad driver, pads	2	8,144	16,289
				7501	Grounds	1570 John Deere Front Mower w/Cab, Mower & Broom	1	55,000	55,000
						Land Pride OS 1572 Overseeder	1	15,000	15,000
						ProGator 2020A	1	40,000	40,000
						ExMark Lazer Z zero turn mower with UltraVac bagger system	1	16,000	16,000
				7745	Information Technlgy Infrastructure	Network switch replacements for: SC, NMOCA, WH, WPK - JCCC# 56337, 56325, 56337, 56325, 56316, 56324, 56330, 56329, 56264, 56322, 56315, 56331, 56345, 56342, 56346, 56312, 56321, 56340, 56341, 56344, 56313, 56319, 56526, 56026, 56036, 55972, 56201, 56202, 56203, 56024	30	8,333	249,990
<b>Furniture and Equipment Total</b>								<b>1,398,283</b>	<b>2,387,335</b>
		54080	Building Improvements	6351	Network & Data Center Operations	Wireless: Access Points - Replacing Qty. 150 - Wireless in CLB, COM, CSB, CTE, GEB, GYM, HCA, HCDC, ITC, LIB, MTC, OCB, OHEC, PGGG, RPA, SCI, STC, WH, WPK 3702i WAP model end of support date 2024	1	133,000	133,000
						Wireless Access Points: 55x\$1,400 = \$77,000, 3702i WAP model end of support date 2024	1	77,000	77,000
<b>Building Improvements Total</b>								<b>210,000</b>	<b>210,000</b>
<b>0201 Total</b>								<b>3,289,093</b>	<b>4,278,145</b>
0501	Truck Driver Training Course Fund	54080	Building Improvements	7763	CDL Driving Range	CDL Driving Range Project	1	538,502	538,502
<b>Building Improvements Total</b>								<b>538,502</b>	<b>538,502</b>
<b>0501 Total</b>								<b>538,502</b>	<b>538,502</b>
0601	Adult Supplementary Education Fund	54050	Furniture and Equipment	1404	Transportation-Continuing Ed	20112 Toyota Prius (Drivers Education Vehicle #125). Replacement Inv# 55606	1	35,000	35,000
				1442	MTC Operations	ETC Apex 20 Lighting Console- Control console for programming and running lighting cues for Yardley Hall stage. Replacement Inv# 54228	1	96,075	96,075
						Shure PSM wireless in-ear monitor system - Wireless monitoring system for performers on stage.	1	29,316	29,316
<b>Furniture and Equipment Total</b>								<b>160,391</b>	<b>160,391</b>
<b>0601 Total</b>								<b>160,391</b>	<b>160,391</b>
0701	Motorcycle Driver Safety Fund	54050	Furniture and Equipment	1404	Transportation-Continuing Ed	Training Motorcycles	3	7,000	21,000
<b>Furniture and Equipment Total</b>								<b>7,000</b>	<b>21,000</b>
<b>0701 Total</b>								<b>7,000</b>	<b>21,000</b>
1302	Auxiliary Enterprise Funds	54050	Furniture and Equipment	9101	Dining Services	Semi-Automatic Espresso Machine	1	20,000	20,000
<b>Furniture and Equipment Total</b>								<b>20,000</b>	<b>20,000</b>
<b>1302 Total</b>								<b>20,000</b>	<b>20,000</b>
2219	Carl Perkins Voc Improv Grant	54050	Furniture and Equipment	1271	Vocational Improvements	Vector Network Analyzer	1	10,000	10,000
						Greenlee Model 1818 Mechanical Bender	1	10,000	10,000
						Pittsburgh Lock Former	1	5,500	5,500
						Hydraulic Ram Kit	1	6,000	6,000
						Stainless Steel Cleaner	1	5,500	5,500
						Extrication Equipment	2	62,029	124,058
<b>Furniture and Equipment Total</b>								<b>99,029</b>	<b>161,058</b>
<b>2219 Total</b>								<b>99,029</b>	<b>161,058</b>
2248	Foundation Awards Account	54050	Furniture and Equipment	4812	Foundation Awards Account	Audio System for Nursing; Replacing Inv# 54871, 54872, 54873	1	35,000	35,000
<b>Furniture and Equipment Total</b>								<b>35,000</b>	<b>35,000</b>
<b>2248 Total</b>								<b>35,000</b>	<b>35,000</b>
7111	Capital Outlay Fund	54080	Building Improvements	7102	Dir., Campus Services	Variable Drive CWP 1	1	4,000	4,000
						Variable Drive CWP 2	1	4,000	4,000
						Variable Drive CHWP 1	1	4,000	4,000
						Variable Drive CHWP 2	1	4,000	4,000
						Variable Drive AHU 1	1	4,000	4,000
						Parking Garage Heaters/Sprinklers reconfig.	1	300,000	300,000
						South Chilled water pump replacement	1	40,000	40,000
						Convert BAS to JCI Metasys	1	350,000	350,000
						AHU 2 replacement	1	225,000	225,000
						Replace exhaust fans and building cleanup	1	300,000	300,000
						VAV boxes	1	100,000	100,000



Fund	Fund Name	Account	Account Description	Org	Org Name	Description	Qty	Unit Cost	Total Cost
						Chiller repairs	1	15,000	15,000
						VRF & ERU replacement	1	250,000	250,000
						Backflow Fire Line	3	13,000	39,000
						Backflow Pit Sump Pump, power & drain	1	20,000	20,000
						Shutoff valves for sinks and Lavatory's	1	6,000	6,000
						Replace drinking fountains	1	30,000	30,000
						Duplex Sump Pumps	1	12,000	12,000
						2KW wind turbine	1	15,000	15,000
						LED Lighting upgrades	1	100,000	100,000
						Elevator Repairs	1	50,000	50,000
						Main Electrical Switch Gear	2	50,000	100,000
						Fire Sprinklers	1	900,000	900,000
						Tamper system upgrade for fire alarms	1	50,000	50,000
						Fire alarm Communication upgrade	1	120,000	120,000
						Fire alarm Truesite Workstation upgrade	1	500,000	500,000
						Refinish oak interior doors and trim	1	50,000	50,000
						Replace exterior metal doors	1	100,000	100,000
						Ceiling tile repair	1	60,000	60,000
						Operable wall PM	1	10,000	10,000
						Skylight repairs	1	20,000	20,000
						Exterior ADA sliding doors repair	1	30,000	30,000
						Clouded window replacement	1	25,000	25,000
						Fire Caulk walls	1	10,000	10,000
						Dock Lift replacement	1	15,000	15,000
						Preservation (siding & foundation)	1	150,000	150,000
						Painting (classrooms/corridors)	1	100,000	100,000
						Epoxy - Walls	1	30,000	30,000
						Epoxy - Floors	1	20,000	20,000
						Fire Door drop	1	3,500	3,500
						CAP FED replace Operable Walls	1	100,000	100,000
						Bleacher Inspections	1	3,000	3,000
						Restrooms - Lower level,coaches locker rooms,officials locker rooms	1	450,000	450,000
						Roof Hatch	1	20,000	20,000
						Roofs	1	500,000	500,000
						Solar	1	500,000	500,000
						Paver Repair	1	40,000	40,000
						Tree Replacement - Fountain Square & RC Areas	1	300,000	300,000
						Tree Trail Grading, Gravel, and Drainage	1	75,000	75,000
						Masonry Repairs	1	100,000	100,000
						Black Iron Painting	1	50,000	50,000
						WLB Renovations	1	1,000,000	1,000,000
						<b>Building Improvements Total</b>		<b>7,303,500</b>	<b>7,303,500</b>
<b>7111 Total</b>								<b>7,303,500</b>	<b>7,303,500</b>
7127	Campus Development Fund	54090	Land Improvements	7501	Grounds	Asphalt/Concrete Repair or Replacement	1	300,000	300,000
						Parking Garage Repairs	1	150,000	150,000
						Roadway/Parking Striping	1	75,000	75,000
						Land Improvements	1	225,000	225,000
						<b>Land Improvements Total</b>		<b>750,000</b>	<b>750,000</b>
<b>7127 Total</b>								<b>750,000</b>	<b>750,000</b>
7215	ITC Repair & Maintenance Reserve Fc	54080	Building Improvements	7102	Dir., Campus Services	ITC Repair & Maintenance Reserve	1	250,000	250,000
						<b>Building Improvements Total</b>		<b>250,000</b>	<b>250,000</b>
<b>7215 Total</b>								<b>250,000</b>	<b>250,000</b>

## **VI. Five Year Budget Projection and Supplemental Financial Analysis**



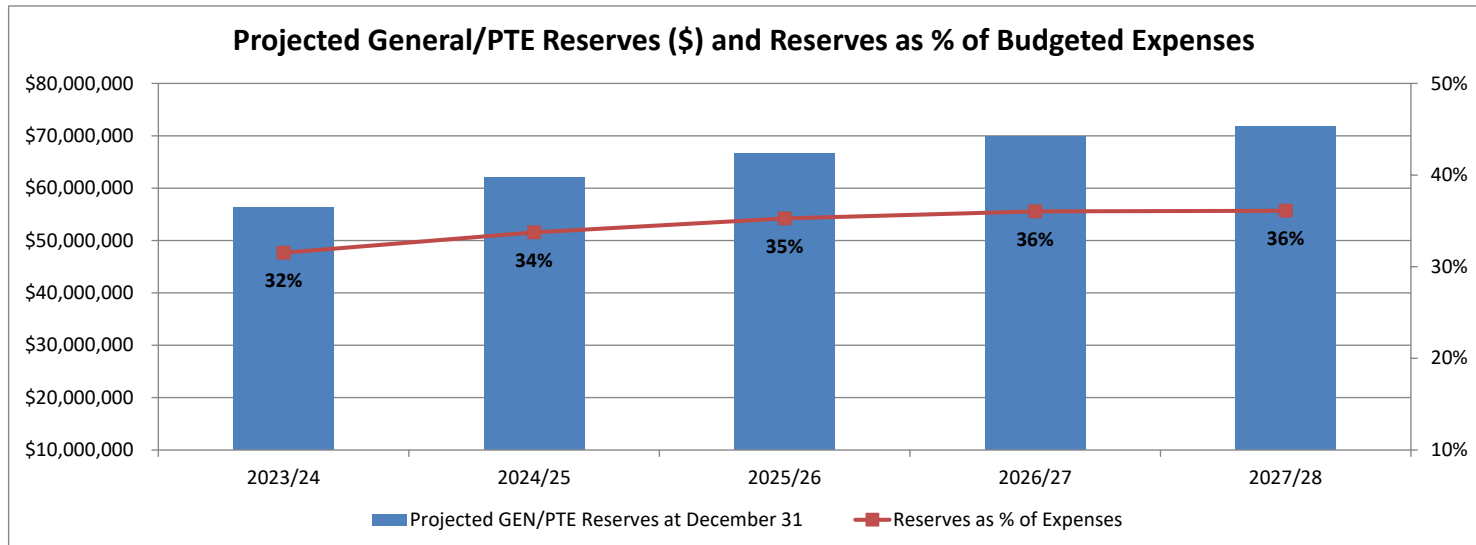
**JCCC FIVE YEAR BUDGET PROJECTION**  
**STATEMENTS OF REVENUES AND EXPENSES - GENERAL/PTE FUNDS**  
**YEARS ENDING JUNE 30, 2024 TO 2028**

4/6/2023	<b>Actual</b>	<b>Budget</b>	<b>PROJECTED BUDGETS</b>				
<b>Revenues</b>	<b><u>2021/22</u></b>	<b><u>2022/23</u></b>	<b><u>2023/24</u></b>	<b><u>2024/25</u></b>	<b><u>2025/26</u></b>	<b><u>2026/27</u></b>	<b><u>2027/28</u></b>
Ad Valorem Property Taxes	\$ 112,825,325	\$ 115,309,042	\$ 121,189,898 5%	\$ 124,867,357 3%	\$ 128,308,424 3%	\$ 131,852,723 3%	\$ 135,503,351 3%
Tuition and Fees	25,165,274	26,650,272	26,663,775 0%	26,663,775 0%	26,663,775 0%	26,663,775 0%	26,663,775 0%
State Aid	24,702,996	23,978,269	26,448,697 10%	26,448,697 0%	26,448,697 0%	26,448,697 0%	26,448,697 0%
Investment Income	470,099	500,000	1,000,000 100%	1,000,000 0%	1,000,000 0%	1,000,000 0%	1,000,000 0%
Other Income	4,089,157	2,583,499	3,668,569 42%	3,668,569 0%	3,668,569 0%	3,668,569 0%	3,668,569 0%
<b>Total Revenue</b>	<b>\$ 167,252,851</b>	<b>\$ 169,021,082</b>	<b>\$ 178,970,940</b>	<b>\$ 182,648,397</b>	<b>\$ 186,089,464</b>	<b>\$ 189,633,763</b>	<b>\$ 193,284,391</b>
			<b>ESTIMATED ACTUALS</b>				
<b>Expenses</b>							
Salaries and Benefits	\$ 113,863,887	\$ 131,033,857	\$ 138,400,933 6%	\$ 142,257,246 3%	\$ 146,245,099 3%	\$ 150,369,846 3%	\$ 154,637,079 3%
Current Operating & Grants	26,410,251	31,031,288	32,354,539 4%	33,001,630 2%	33,661,662 2%	34,334,896 2%	35,021,594 2%
Capital	29,319,733	17,696,597	4,281,145 -76%	5,150,000 20%	5,307,500 3%	5,472,875 3%	5,646,519 3%
Debt Service	3,662,344	3,685,988	3,689,738 0%	3,686,488 0%	3,688,988 0%	3,685,488 0%	3,689,238 0%
<b>Total Expenses</b>	<b>\$ 173,256,215</b>	<b>\$ 183,447,730</b>	<b>\$ 178,726,354</b>	<b>\$ 184,095,364</b>	<b>\$ 188,903,250</b>	<b>\$ 193,863,104</b>	<b>\$ 198,994,429</b>
Estimated amount used	\$ 176,109,821	\$ 176,109,821	\$ 171,577,300	\$ 176,731,549	\$ 181,347,120	\$ 186,108,580	\$ 191,034,652
Net Change	\$ (6,003,364)	\$ (7,088,739)	\$ 7,393,639	\$ 5,916,848	\$ 4,742,344	\$ 3,525,183	\$ 2,249,739
Percentage Used	92%	96%	96%	96%	96%	96%	96%

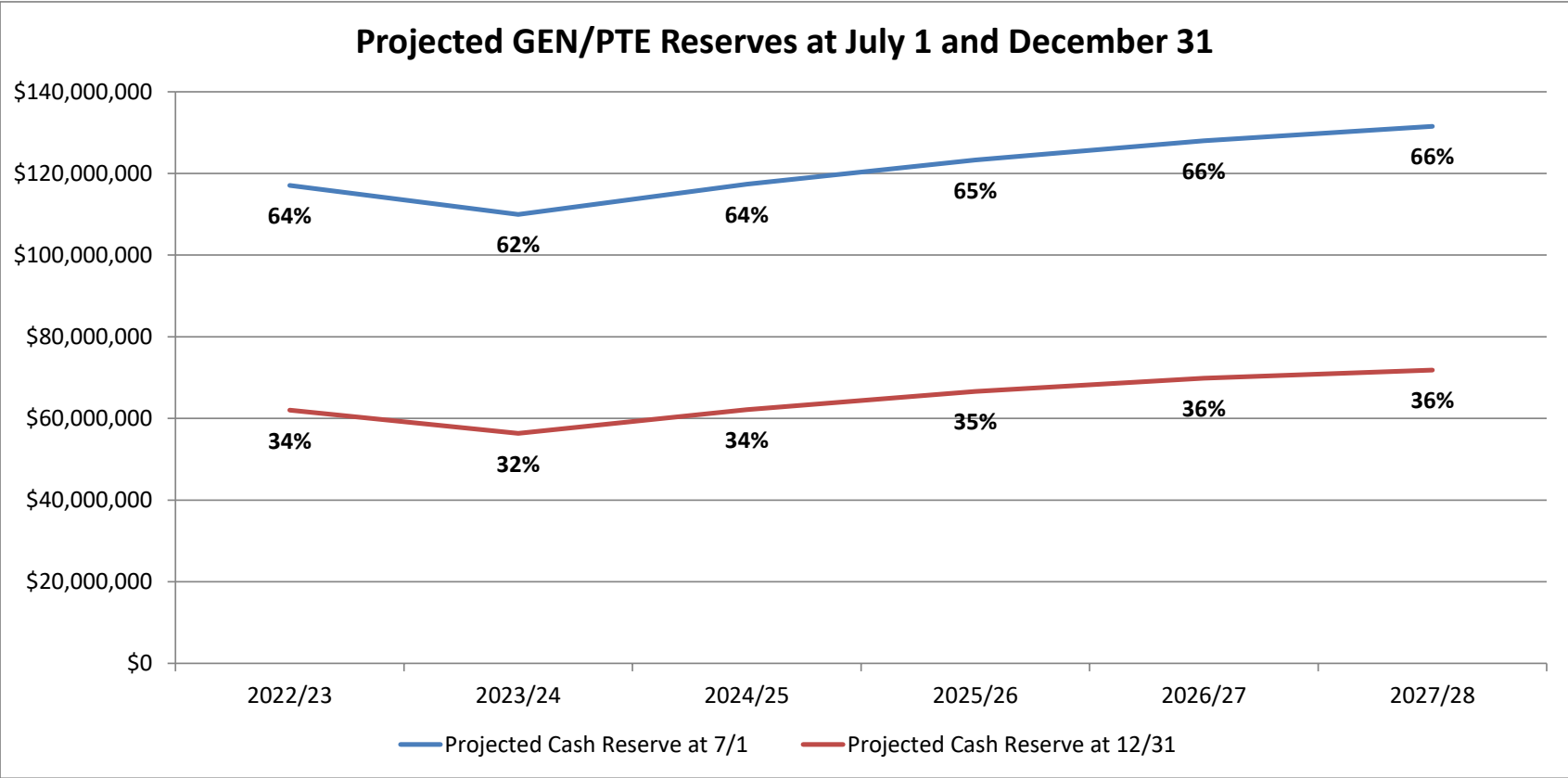
**JCCC FIVE YEAR BUDGET PROJECTION  
GENERAL/PTE FUNDS RESERVE ANALYSIS  
FISCAL YEARS ENDING JUNE 30, 2024 TO 2028**

4/6/2023

General/PTE Funds	Budget	PROJECTED BUDGETS				
	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>
Beginning Balance	\$ 117,046,418	\$ 109,957,679	\$ 117,351,317	\$ 123,268,165	\$ 128,010,509	\$ 131,535,692
<b>Total Budgeted Expenses</b>	<b>183,447,730</b>	<b>178,726,355</b>	<b>184,095,364</b>	<b>188,903,250</b>	<b>193,863,104</b>	<b>198,994,429</b>
Reserve Benchmark: JCCC Board Policy - Minimum 25% of Budget	45,861,933	44,681,589	46,023,841	47,225,812	48,465,776	49,748,607
Estimated Reserve at 12/31:						
Beginning Balance at 7/1	\$ 117,046,418	\$ 109,957,679	\$ 117,351,317	\$ 123,268,165	\$ 128,010,509	\$ 131,535,692
Differential - revenue received less % of budget expended	55,034,319	53,617,907	55,228,609	56,670,975	58,158,931	59,698,329
<b>Estimated Reserve at 12/31:</b>	<b>\$ 62,012,099</b>	<b>\$ 56,339,773</b>	<b>\$ 62,122,708</b>	<b>\$ 66,597,190</b>	<b>\$ 69,851,578</b>	<b>\$ 71,837,363</b>
Variance between Estimated Reserve and Policy Minimum	\$ 16,150,167	\$ 11,658,184	\$ 16,098,867	\$ 19,371,377	\$ 21,385,802	\$ 22,088,756
<b>Estimated Reserve at 12/31 as % of Budgeted Expenses</b>	<b>34%</b>	<b>32%</b>	<b>34%</b>	<b>35%</b>	<b>36%</b>	<b>36%</b>

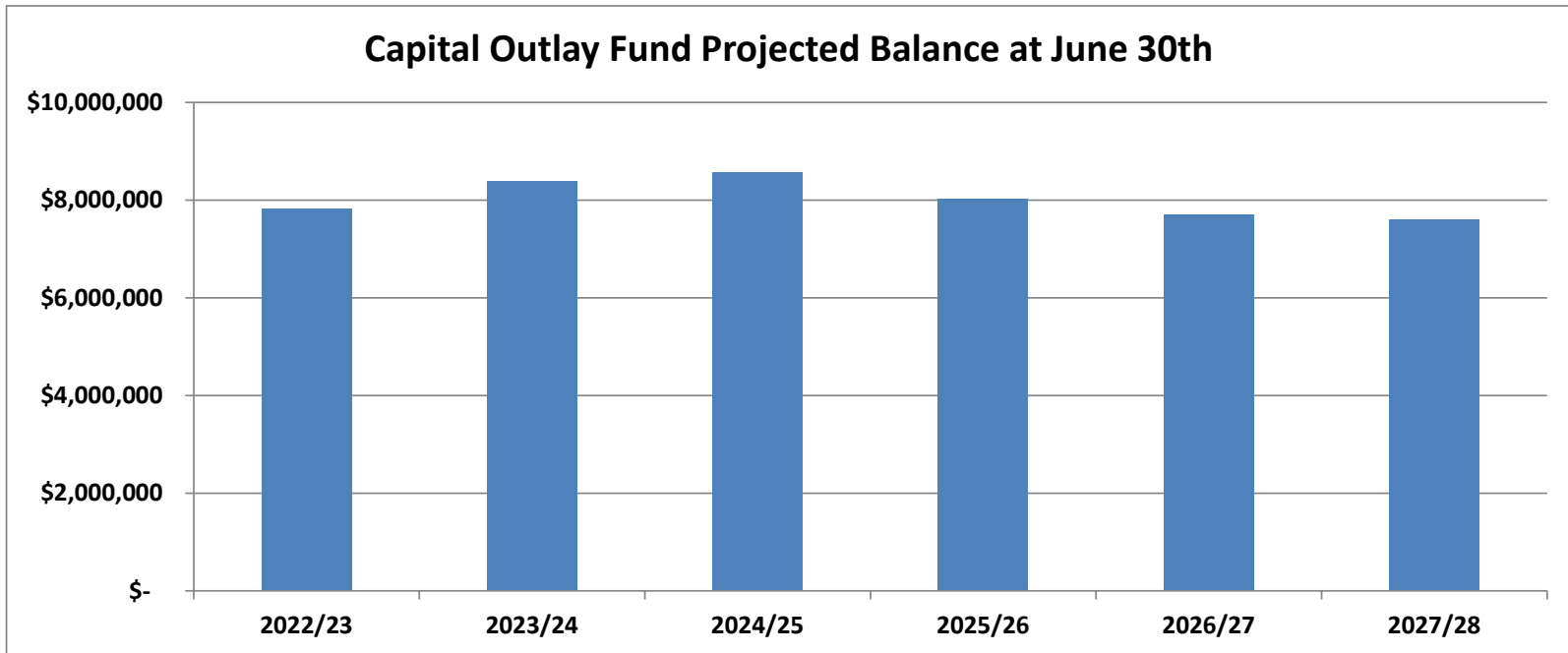


**JCCC FIVE YEAR BUDGET PROJECTION  
 PROJECTED UNENCUMBERED CASH RESERVES AT JULY 1 & DECEMBER 31  
 GENERAL/PTE FUNDS  
 FISCAL YEARS 2023 TO 2028**



**JCCC FIVE YEAR BUDGET PROJECTION  
CAPITAL OUTLAY FUND RESERVE ANALYSIS  
FISCAL YEARS ENDING JUNE 30, 2024 TO 2028**

	<b>Budget</b>	<b>PROJECTED BUDGETS</b>				
	<b><u>2022/23</u></b>	<b><u>2023/24</u></b>	<b><u>2024/25</u></b>	<b><u>2025/26</u></b>	<b><u>2026/27</u></b>	<b><u>2027/28</u></b>
<b>Significant Assumptions:</b>						
Ad Valorem Property Tax Revenues	\$7,120,084	\$7,887,798	\$8,171,174	\$8,445,789	\$8,679,089	\$8,919,389
Budgeted Capital Outlay Expenditures	\$6,238,974	\$7,303,500	\$8,000,000	\$9,000,000	\$9,000,000	\$9,000,000
Total Mill Levy	8.617	8.116	8.116	8.116	8.116	8.116
Capital Outlay Levy portion	0.50	0.50	0.50	0.50	0.50	0.50
Est. Assessed Valuation Change	9.25%	11.00%	3.00%	3.00%	3.00%	3.00%



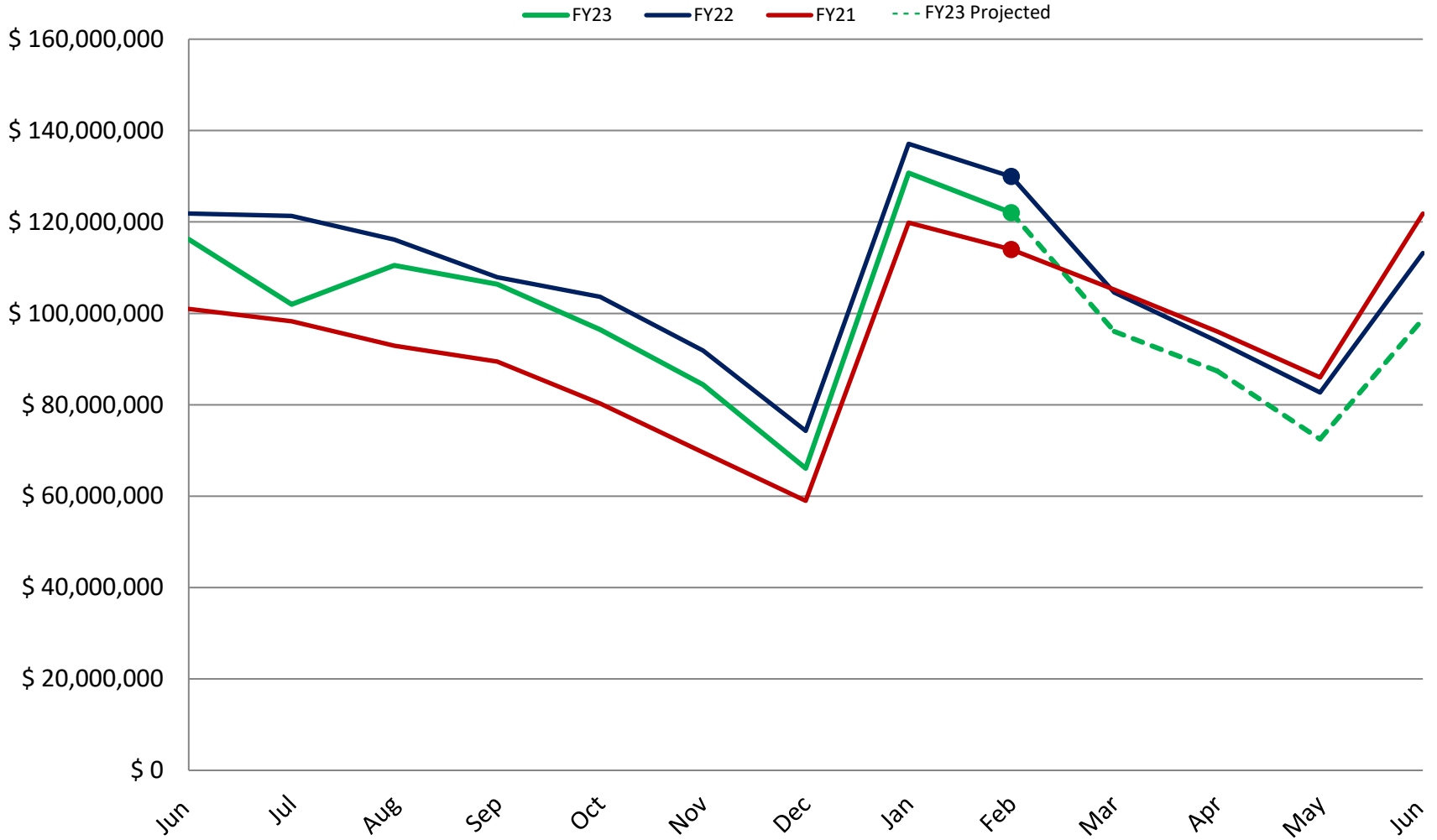
**JCCC FIVE YEAR BUDGET PROJECTION  
DEBT SERVICE SCHEDULE  
YEARS ENDING JUNE 30, 2024 TO 2028**

4/5/2023

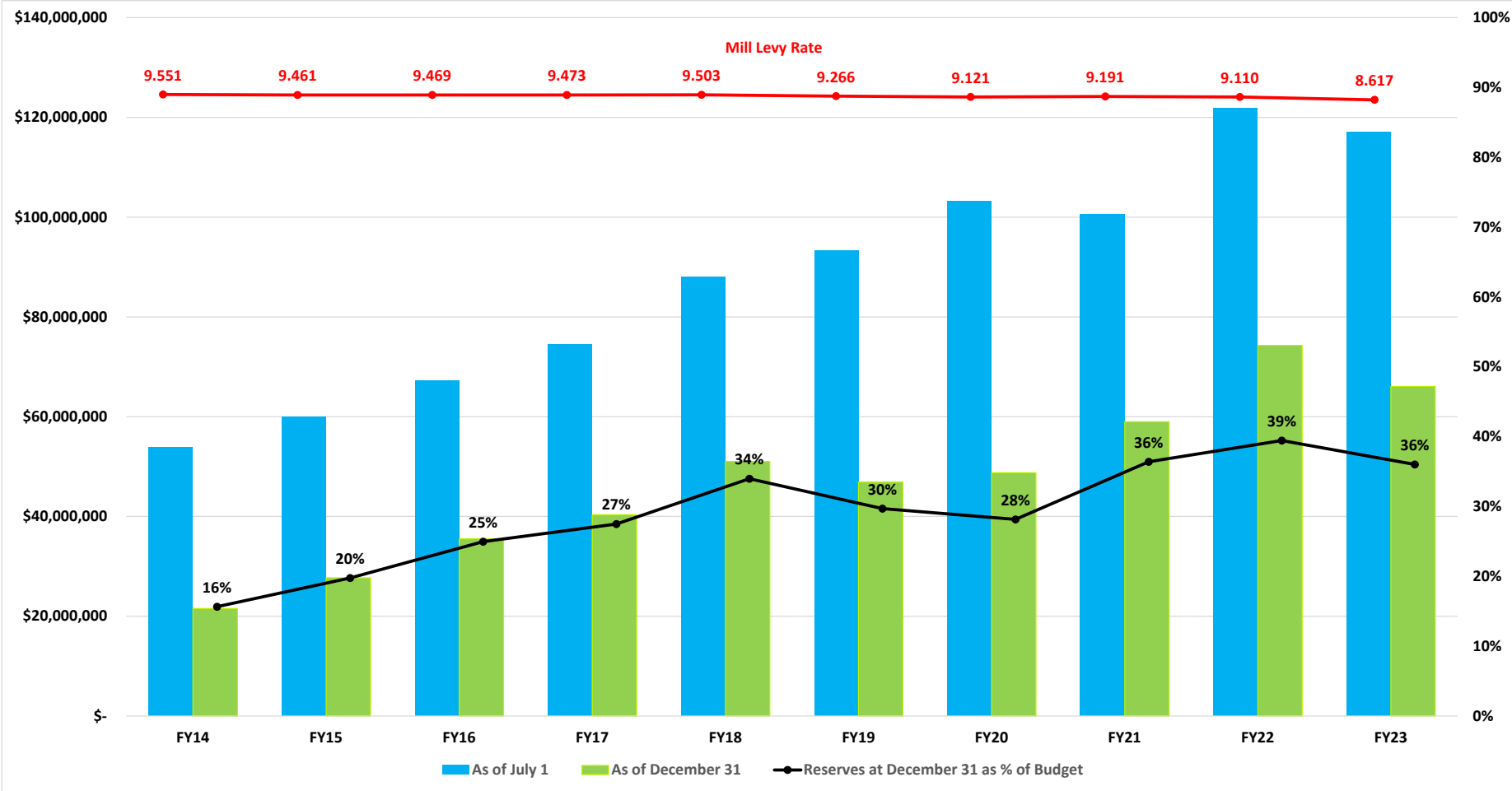
	Budget	PROJECTED BUDGETS				
	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
<b>DEBT SERVICE SCHEDULE</b>						
<b>SUMMARY BY FUND:</b>						
General/PTE Fund	\$ 3,685,987	\$ 3,688,238	\$ 3,686,488	\$ 3,688,988	\$ 3,685,488	\$ 3,689,238
Capital Outlay Fund	0	0	0	0	0	0
Revenue Bonds Debt Service Fund	1,703,300	1,704,650	1,713,700	1,705,500	1,705,050	1,727,100
	<u>5,389,287</u>	<u>5,392,888</u>	<u>5,400,188</u>	<u>5,394,488</u>	<u>5,390,538</u>	<u>5,416,338</u>
<b>DETAIL:</b>						
<b>Series 2012 Revenue Bonds</b>						
Principal - Revenue Bond DS Fund	190,000	195,000	200,000	200,000	195,000	205,000
Interest - Revenue Bond DS Fund	21,800	17,950	14,000	10,000	6,050	2,050
Total Payments	<u>211,800</u>	<u>212,950</u>	<u>214,000</u>	<u>210,000</u>	<u>201,050</u>	<u>207,050</u>
<b>Series 2017 COPs</b>						
Principal - General Fund	2,070,000	2,180,000	2,290,000	2,410,000	2,530,000	2,650,000
Interest - General Fund	1,615,987	1,508,238	1,396,488	1,278,988	1,155,488	1,039,238
Total Payments	<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>	<u>3,689,238</u>
<b>Series 2019 Revenue Bonds</b>						
Principal - Revenue Bond DS Fund	1,220,000	1,270,000	1,330,000	1,380,000	1,445,000	1,505,000
Interest - Revenue Bond DS Fund	271,500	221,700	169,700	115,500	59,000	15,050
Total Payments	<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>	<u>1,520,050</u>
<b>TOTAL</b>	<u>\$ 5,389,287</u>	<u>\$ 5,392,888</u>	<u>\$ 5,400,188</u>	<u>\$ 5,394,488</u>	<u>\$ 5,390,538</u>	<u>\$ 5,416,338</u>



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



JOHNSON COUNTY COMMUNITY COLLEGE  
 FY 2023-24 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
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
2022	\$87,618,569	\$1,168,486	\$34,501,709	\$48,263,620	\$21,380,473	\$6,615,028	\$199,547,886	9,323

**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.

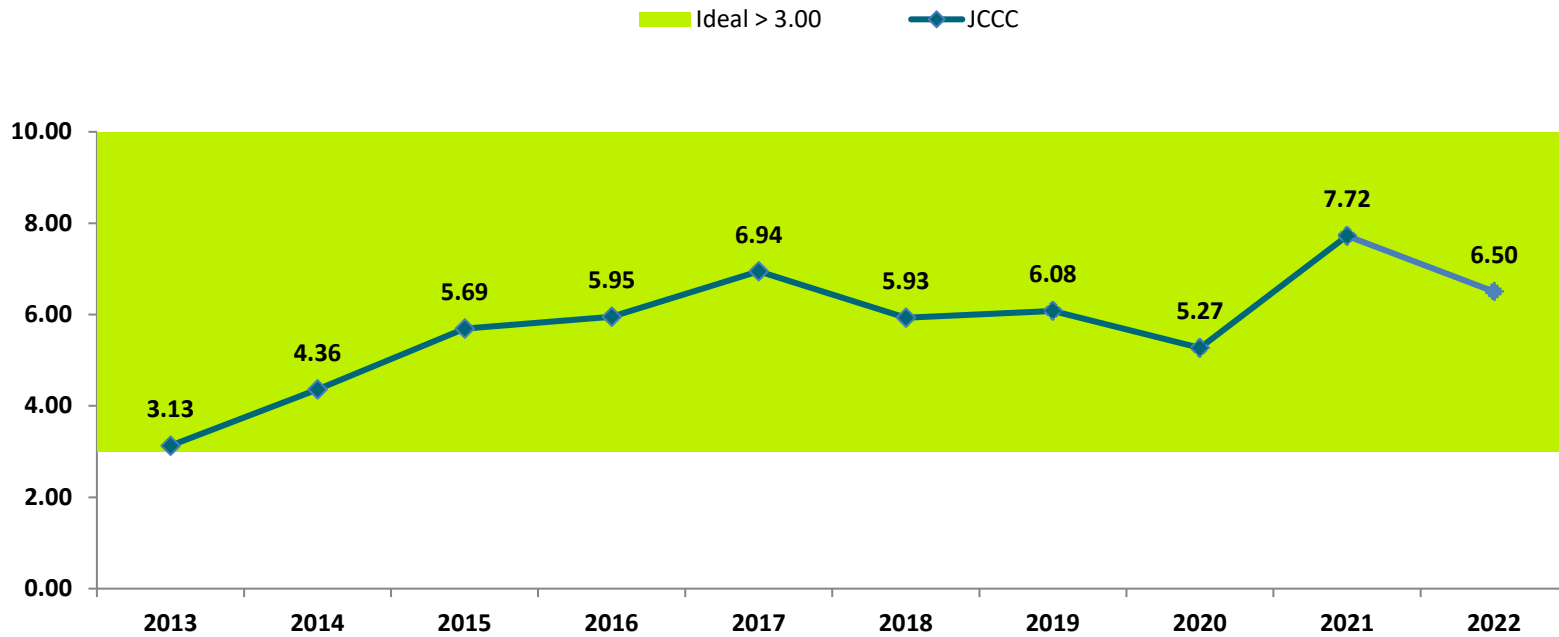
**Other Core Expenses:** Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses.

**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**

<b>Unencumbered cash balance June 30, 2022</b>	<b>\$504,847</b>
<b>Revenue:</b>	
Investment Income	5,000
Other Income	0
	5,000
<b>Expense:</b>	
Workers Compensation Expenses	(250,000)
<b>Estimated unencumbered cash balance June 30, 2023</b>	<b>\$259,847</b>
<b>Revenue:</b>	
Investment Income	5,000
Other Income	300,000
	305,000
<b>Expense:</b>	
Workers Compensation Expenses	(300,000)
<b>Budgeted unencumbered cash balance June 30, 2024</b>	<b>\$264,847</b>

## 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](mailto: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](mailto:OCR.KansasCity@ed.gov).*





**JOHNSON COUNTY**  
COMMUNITY COLLEGE