

FISCAL YEAR  
**2021-2022**

BOARD OF TRUSTEES

**BUDGET  
WORKSHOP**

APRIL 15, 2021



**JOHNSON COUNTY**  
COMMUNITY COLLEGE

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## **Mission, Vision & Values**

### **From Johnson County Community College's (JCCC) Strategic Plan Adopted 2014**

#### **Mission**

JCCC inspires learning to transform lives and strengthen communities.

#### **Vision**

JCCC will be a national leader through educational excellence and innovation.

#### **Values**

**Integrity** - We hold ourselves accountable for decisions and actions.

**Collaboration** - We respect diversity of thought in building a culture of collaboration.

**Responsiveness** - We respond to the needs of our students and communities through relevant offerings.

**Leadership** - We pursue leadership roles in our communities and higher education.

# **I. Budget Guidelines & Calendar**



**JOHNSON COUNTY COMMUNITY COLLEGE  
PRELIMINARY BUDGET GUIDELINES**

**FY 2021-2022**

APPROVED DECEMBER 10, 2020

<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>
The FY 2021-22 budget will be prepared on the assumption that County assessed valuation will increase by 4.50% and that the College's mill levy will remain flat at 9.121 mills. An estimated tax delinquency rate of 3% will be used.
<b>3) Enrollment</b>
The FY 2021-22 budget will reflect a 3% reduction in credit hour enrollment from the FY 2020-21 budget.
<b>4) Tuition Cost per Credit Hour</b>
Tuition rates for FY 2021-22 will reflect no change in cost per credit hour for Johnson County students (\$94), in-state students (\$112), out-of-state and international students (\$223), and the Metro Rate (\$138).
<b>5) State Aid</b>
The FY 2021-22 budgeted state operating grant will remain flat with the actual amount received in FY 2020-21.
<b>6) Salary and Benefits Budgets</b>
The total number of budgeted full-time faculty and staff positions will not increase. This does not preclude reallocation of positions. An average salary increase will be budgeted pursuant to the Spring 2021 negotiations with the Faculty Association.
<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 Strategic Plan, the Facilities Master Plan, Key Performance Indicators (KPIs), Instructional Program Review, and Administrative & Service Area Reviews among others. 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 2021-22 operating budgets.



**9) Capital Budgets - General Fund**

The General Fund Capital budget includes allocations for Active Learning Classroom renovations, Phase 3 of the Facilities Master Plan, and the multi-year renovation of Science Labs. Replacement of technology, furniture and equipment will be based on applicable replacement cycles.

**10) Debt Service - General Fund**

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

**11) Capital Budgets - Capital Outlay Fund**

The FY 2021-22 Capital Outlay Fund budget will include revenue from the .5 mill tax levy. Revenue from the Capital Outlay tax levy will be budgeted for annual capital repairs and maintenance and to support capital projects as needed.

**JOHNSON COUNTY COMMUNITY COLLEGE  
UPDATED BUDGET GUIDELINES**

**FY 2021-2022**

**SUBJECT TO APPROVAL - UPDATES IN RED BOLD PRINT 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>
<b>The FY 2021-22 budget assumes County assessed valuation will increase by 4.50% and the College's mill levy will be reduced by 1/10 mill from 9.191 to 9.091 mills. An estimated tax delinquency rate of 3% will be used.</b>
<b>3) Enrollment</b>
The FY 2021-22 budget will reflect a 3% reduction in credit hour enrollment from the FY 2020-21 budget.
<b>4) Tuition Cost per Credit Hour</b>
Tuition rates for FY 2021-22 will remain unchanged for Johnson County students (\$94), in-state students (\$112), out-of-state and international students (\$223), and the Metro Rate (\$138).
<b>5) State Aid</b>
<b>The FY 2021-22 budgeted state operating grant revenue will be -2% less than the actual amount received in FY 2020-21.</b>
<b>6) Salary and Benefits Budgets</b>
The total number of budgeted faculty and staff positions will not increase. This does not preclude reallocation of positions. An average salary increase will be budgeted pursuant to the Spring 2021 negotiations with the Faculty Association.
<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 Strategic Plan, the Facilities Master Plan, Key Performance Indicators (KPIs), Instructional Program Review, and Administrative & Service Area Reviews among others. All budgeted line items will be supported by the appropriate justification.

**8) Base Budgets for Operating Budgets**

The two previous prior years and the current year-to-date actual results will serve as the base budgets for the FY 2021-22 operating budgets.

**9) Capital Budgets - General Fund**

The General Fund Capital budget includes allocations for Active Learning Classroom renovations and the multi-year renovation of Science Labs. Expenditures for technology, furniture and equipment will be based on applicable replacement cycles.

**10) Debt Service - General Fund**

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

**11) Capital Budgets - Capital Outlay Fund**

The FY 2021-22 Capital Outlay Fund budget will include revenue from the .5 mill tax levy. Revenue from the Capital Outlay tax levy will be budgeted to address deferred maintenance and to support capital projects as needed.

**JOHNSON COUNTY COMMUNITY COLLEGE  
BUDGET CYCLE CALENDAR**

**FY 2021-2022**

<b>SEPTEMBER</b>	<b>Budget Tasks</b>
22	President's Cabinet discussion of 2021-22 budget calendar & guidelines
<b>OCTOBER</b>	<b>Budget Tasks</b>
7	Management Committee review of preliminary budget calendar
22	Board of Trustees receives preliminary budget calendar
TBD	Student Senate review of preliminary budget guidelines
<b>NOVEMBER</b>	<b>Budget Tasks</b>
2	Distribute FY 2021-22 Proposed Budget Cycle Calendar to Budget Administrators
2	Budget Administrators receive Excel worksheet(s), <i>Proposed Budget Based on Actuals</i> , that reflect two prior year actual expenditures and current adopted budget to assist in developing a proposed budget and justifications
2	Remodel Requests for FY 2021-22 construction, renovation/remodeling, and equipment installation requests can be input in Team Dynamix
2	Replacement Capital Equipment reports are distributed
2	Self-Service Budget Development and the Capital Schedule (Sharepoint) are available for entry
4	Management Committee review of preliminary budget guidelines and the five-year budget projection model
19	Board of Trustees receives preliminary budget guidelines and five-year budget projection model
24	Remodel Requests should be input into Team Dynamix. Approved requests will be costed out by Campus Services and further prioritized
<b>DECEMBER</b>	<b>Budget Tasks</b>
2	Budget planning discussion and approval of FY 2021-22 budget calendar and guidelines by the Management Committee
10	Budget planning discussion and approval of FY 2021-22 budget calendar and guidelines by the Board of Trustees
11	Budget Administrators receive FY 2021-22 approved budget guidelines
30	Instructional program reviews and Administrative and Service Area reviews are finalized and submitted into the Strategic Planning Online (SPOL) software
<b>JANUARY</b>	<b>Budget Tasks</b>
14	Budget Kickoff Meeting for FY 2021-22 1:30p-2:45p via Zoom
14	Information Technology Planning (ITP) reports are sent out for review by Information Services
14	Position Audit/Change and Communication Stipend Requests for FY 2021-22 are due to Human Resources
<b>FEBRUARY</b>	<b>Budget Tasks</b>
7	Proposed budget spreadsheets should be submitted to supervisors for review
18	Approved budget spreadsheets should be input into Self-Service Budget Development and available for review by Vice Presidents, Deans, and Directors with justification of all line items
18	Information Technology Planning (ITP) requests should be submitted to Information Services

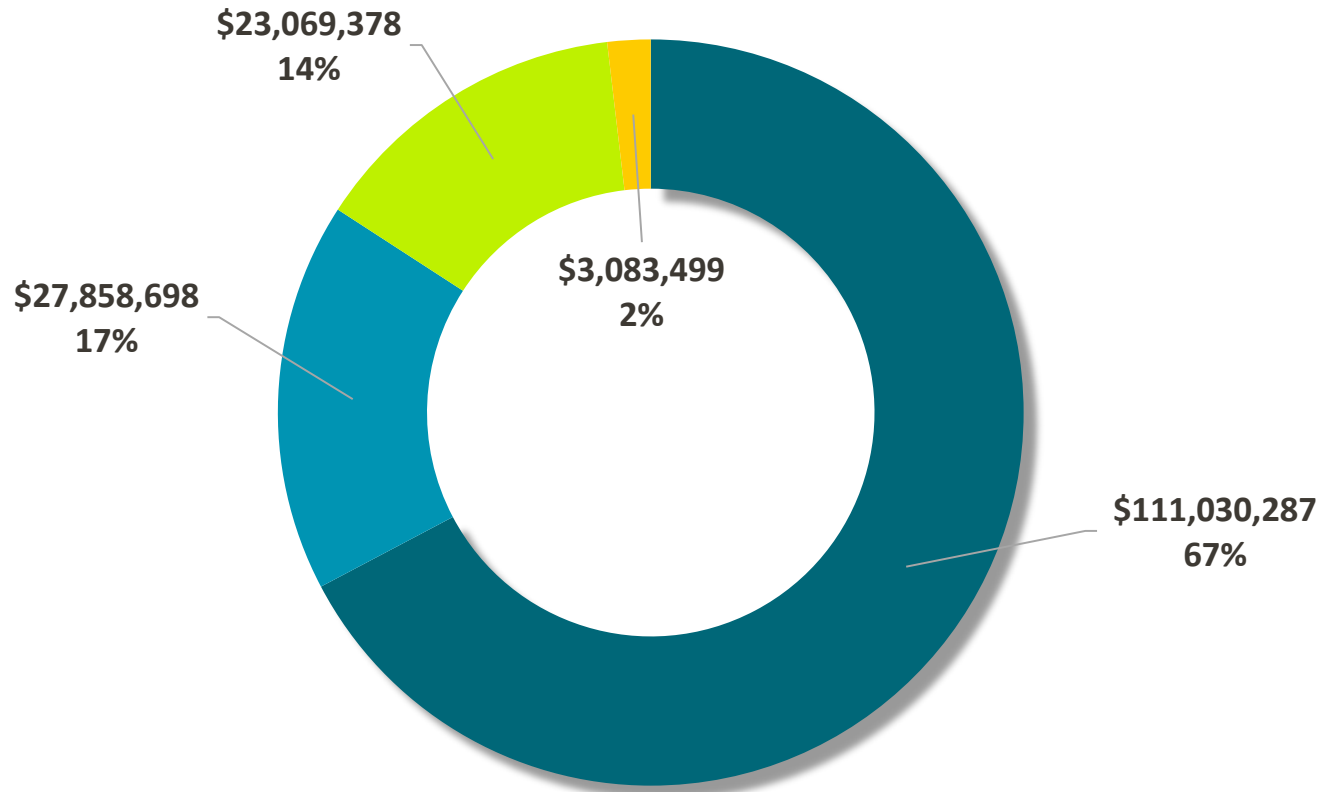
18	Approved capital equipment requests should be input into the Capital Schedule in Sharepoint (new & replacement items)
23	Initial budget review by President's Cabinet
<b>MARCH</b>	<b>Budget Tasks</b>
2	Budget review and prioritization by President's Cabinet
9	Budget review and prioritization by President's Cabinet
16	Budget review and prioritization by President's Cabinet
23	Budget review completed by President's Cabinet
<b>APRIL</b>	<b>Budget Tasks</b>
7	Progress report to Management Committee on development of FY 2021-22 Budget
15	Annual Board of Trustees Budget Workshop
<b>MAY</b>	<b>Budget Tasks</b>
13	Board of Trustees' action on FY 2021-22 Management Budget
<b>JUNE</b>	<b>Budget Tasks</b>
30	Load FY 2021-22 Management Budget into accounting system
<b>JULY</b>	<b>Budget Tasks</b>
7	Management Committee review of budget status
15	Board of Trustees approve Notice of Public Hearing for the FY 2021-22 Legal Budget
20	Publication of Notice of Public Hearing in official College newspaper
<b>AUGUST</b>	<b>Budget Tasks</b>
19	Public hearing for FY 2021-22 Legal Budget
19	Adoption of FY 2021-22 Legal Budget by Board of Trustees
20	File Adopted Budget with state and county offices (statutory deadline is August 25th)
21	File Adopted Budget with state and county offices (Statutory deadline is August 25th)

## **II. Revenues**



**General/Postsecondary Technical Education(PTE) Funds  
Revenue Budget  
2021-2022**

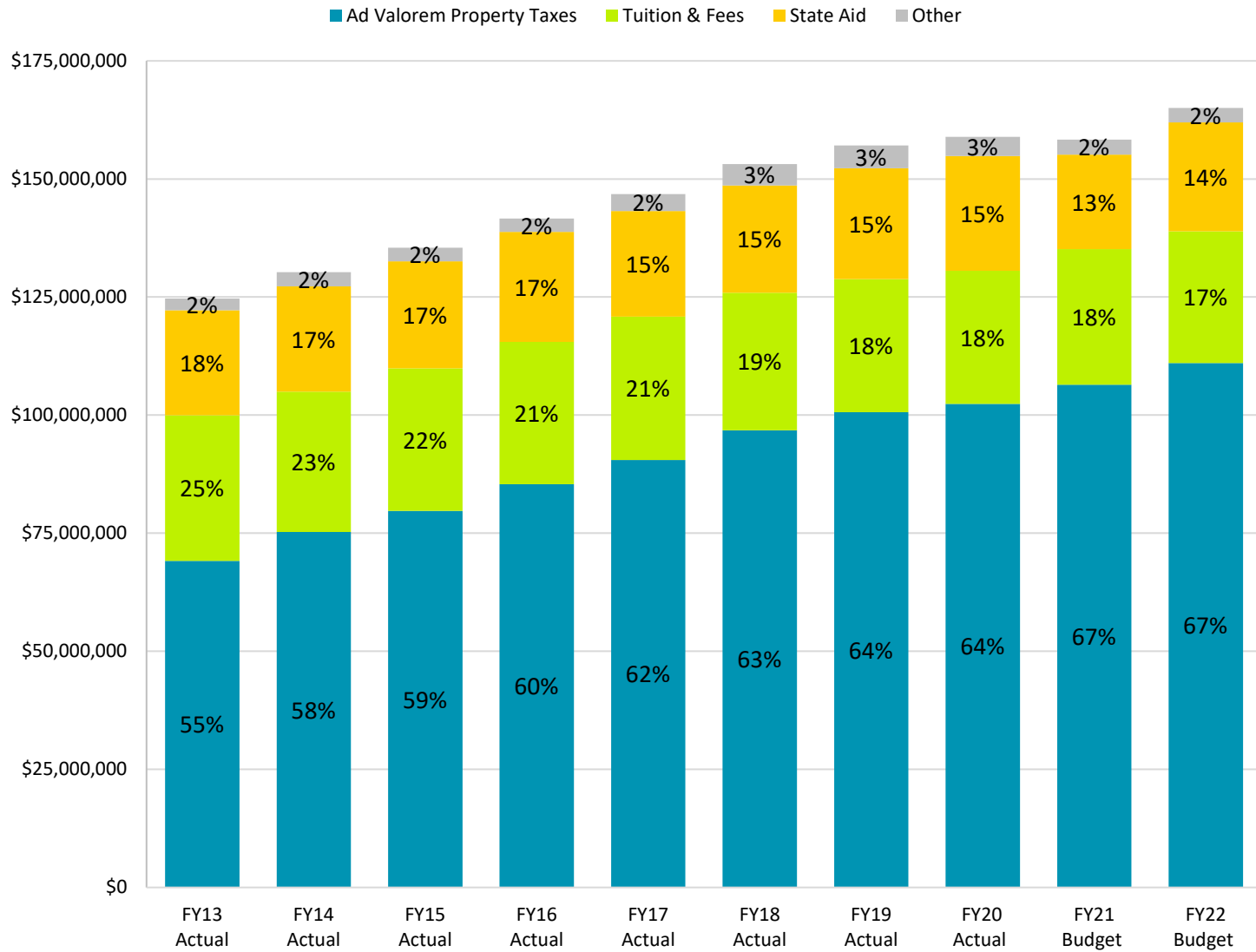
■ Ad Valorem Property Taxes ■ Tuition and Fees ■ State Grant ■ Other Income



**Total Revenue \$165,041,862**

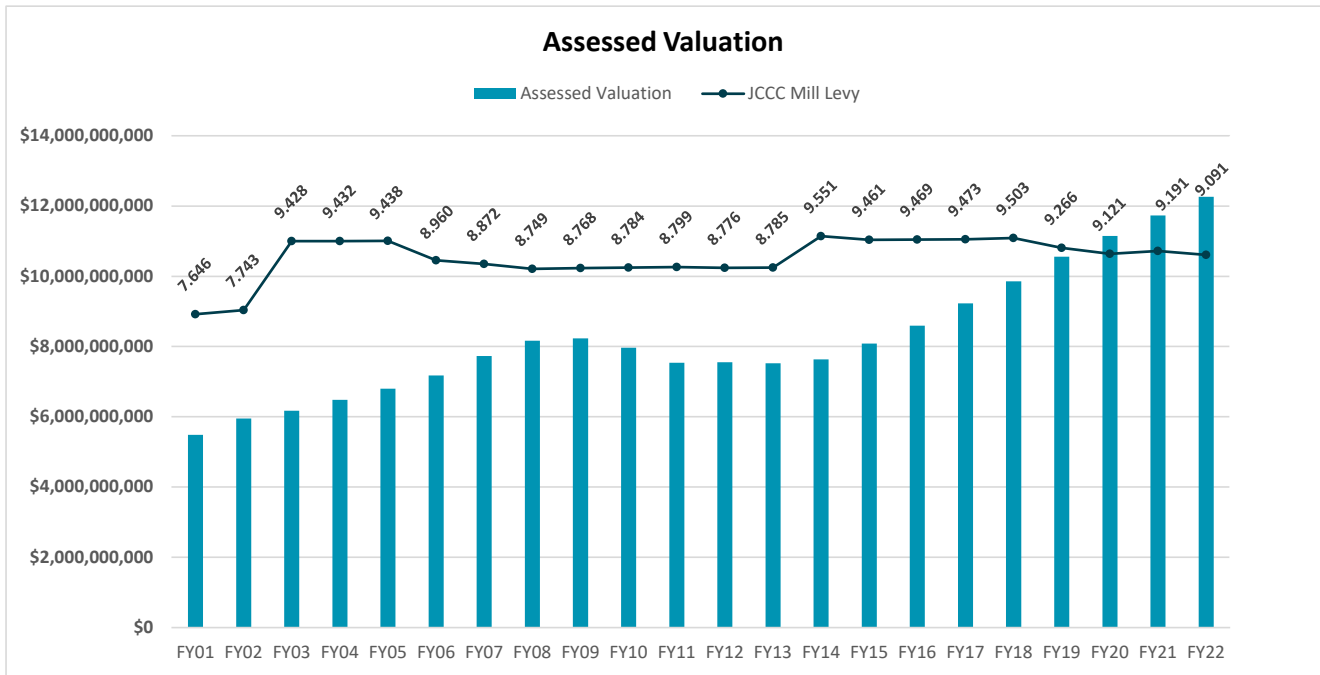


## General/Postsecondary Technical Education(PTE) Funds Revenues by Source



**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2021-22 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
Est. FY22	\$12,261,851,723	4.50%	9.091	(0.10)



**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2021-22 BUDGET  
HISTORICAL MILL LEVY ANALYSIS**

Updated November 2020

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

Tax Year	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total Mill Levy	116.202	115.881	116.617	114.936	118.176	119.154	122.093	121.010	120.086	119.208
JCCC Mill Levy	8.776	8.785	9.551	9.461	9.469	9.473	9.503	9.266	9.121	9.191
JCCC's portion of total Mill Levy	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%
Average Residential Value (ARV)	\$ 233,942	\$ 229,000	\$ 229,000	\$ 238,000	\$ 250,000	\$ 262,000	\$ 281,000	\$ 299,000	\$ 317,000	\$ 332,000
JCCC taxes on ARV	\$ 236	\$ 231	\$ 252	\$ 259	\$ 272	\$ 285	\$ 307	\$ 319	\$ 333	\$ 351
JCCC	8.776	8.785	9.551	9.461	9.469	9.473	9.503	9.266	9.121	9.191
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	69.924	69.618	69.486	67.868	67.764	67.774	71.174	70.665	69.878	69.138
City of Overland Park	12.814	12.769	12.833	12.837	12.848	13.800	13.565	13.566	13.557	13.582
Johnson County, Library, Parks & Rec	23.188	23.209	23.247	23.270	26.595	26.607	26.351	26.013	26.030	25.797
	<u>116.202</u>	<u>115.881</u>	<u>116.617</u>	<u>114.936</u>	<u>118.176</u>	<u>119.154</u>	<u>122.093</u>	<u>121.010</u>	<u>120.086</u>	<u>119.208</u>
For Information:										
Shawnee Mission USD 512	56.135	55.766	55.611	55.911	54.059	54.940	53.663	52.427	52.121	52.351
Blue Valley USD 229	72.828	72.027	70.036	67.939	67.889	66.255	66.614	64.999	62.797	60.503
City of Olathe	24.924	24.794	24.818	24.701	24.688	24.708	24.700	24.406	24.397	24.440

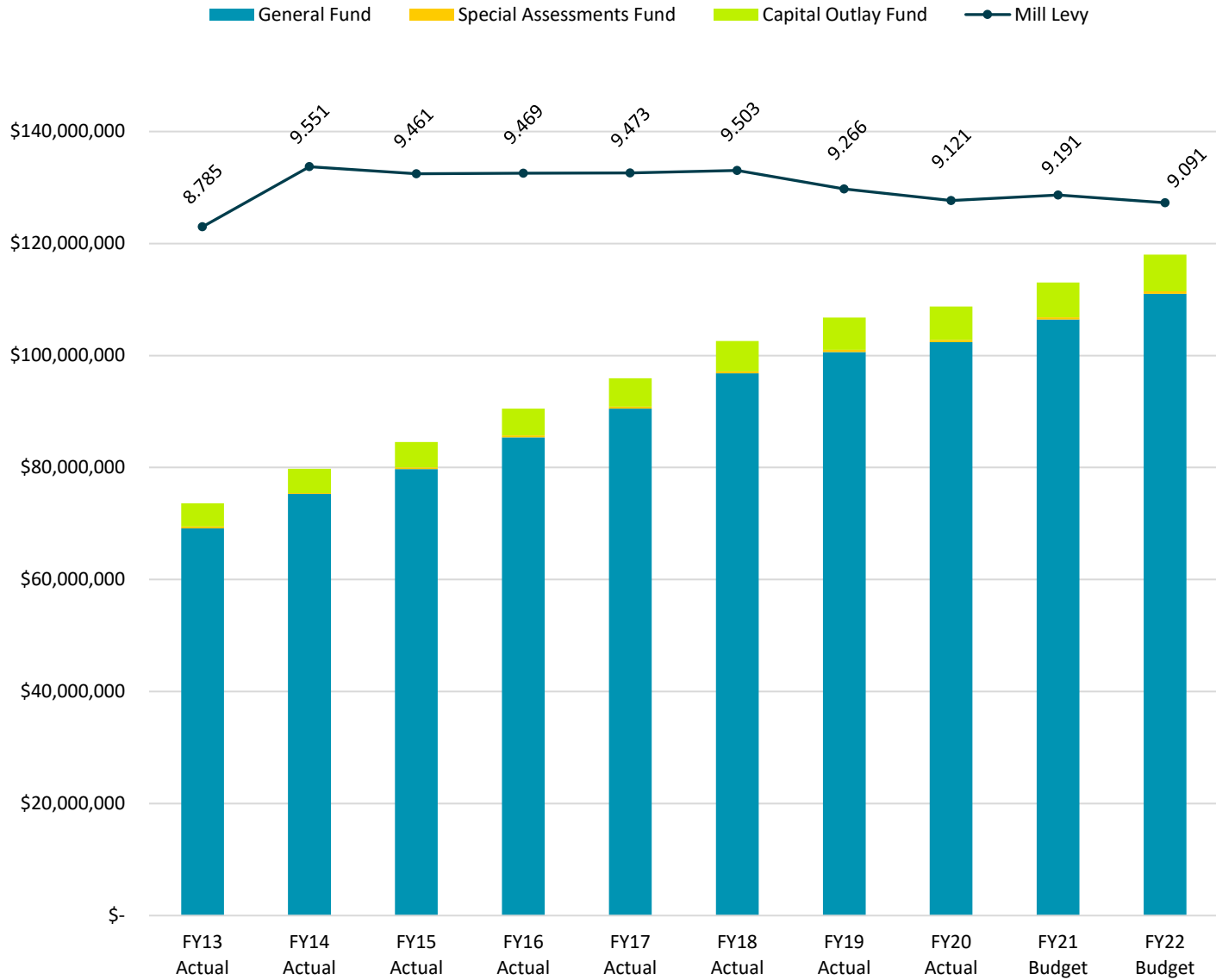
Source: Annual Abstract of Taxes, County Clerk's Office, Johnson County, KS

**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2021-22 BUDGET  
ESTIMATED TAXES FOR AN AVERAGE RESIDENCE**

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Average Appraised Value*	\$ 229,000	\$ 229,000	\$ 238,000	\$ 250,000	\$ 262,000	\$ 281,000	\$ 299,000	\$ 317,000	\$ 332,000	\$ 347,000
Residential Assessment Rate	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%
Assessed Value	\$26,335	\$26,335	\$27,370	\$28,750	\$30,130	\$32,315	\$34,385	\$36,455	\$38,180	\$39,905
JCCC Mill Levy	8.785	9.551	9.461	9.461	9.473	9.503	9.266	9.121	9.191	9.091
Taxes Levied	\$231	\$252	\$259	\$272	\$285	\$307	\$319	\$333	\$351	\$363
Annual % Change in Appraised Value	-2.11%	0.00%	3.93%	5.04%	4.80%	7.25%	6.41%	6.02%	4.73%	4.52%
Annual % Change in JCCC Mill Levy	0.1%	8.7%	-0.9%	0.0%	0.1%	0.3%	-2.5%	-1.6%	0.8%	-1.1%
Annual % Change in Taxes Levied	-2.0%	8.7%	3.0%	5.0%	4.9%	7.6%	3.8%	4.4%	5.5%	3.4%
10-Year % Change in Appraised Value										52%
10-Year % Change in JCCC Mill Levy										3%
10-Year % Change in Taxes Levied										

\* Source: Office of the County Appraiser

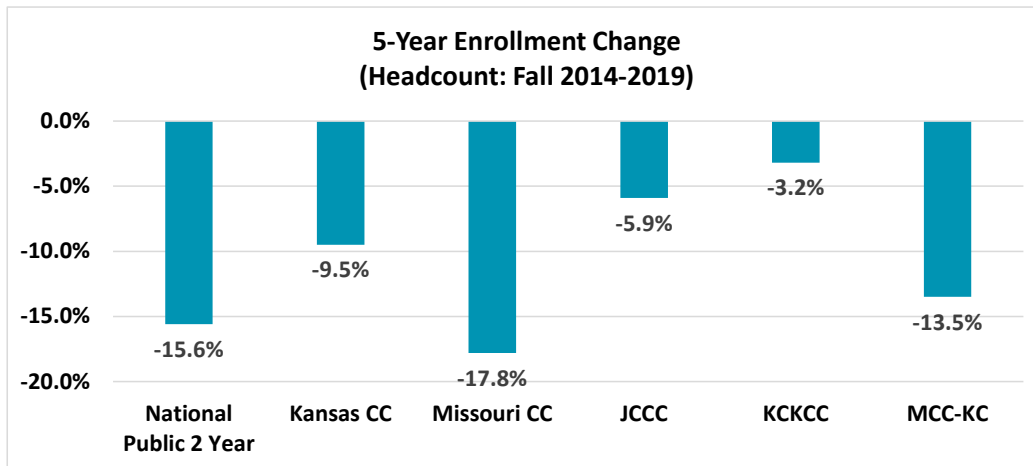
# Ad Valorem Property Tax Revenues (All Funds)



**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2021-22 BUDGET  
STUDENT CREDIT HOUR ENROLLMENT**

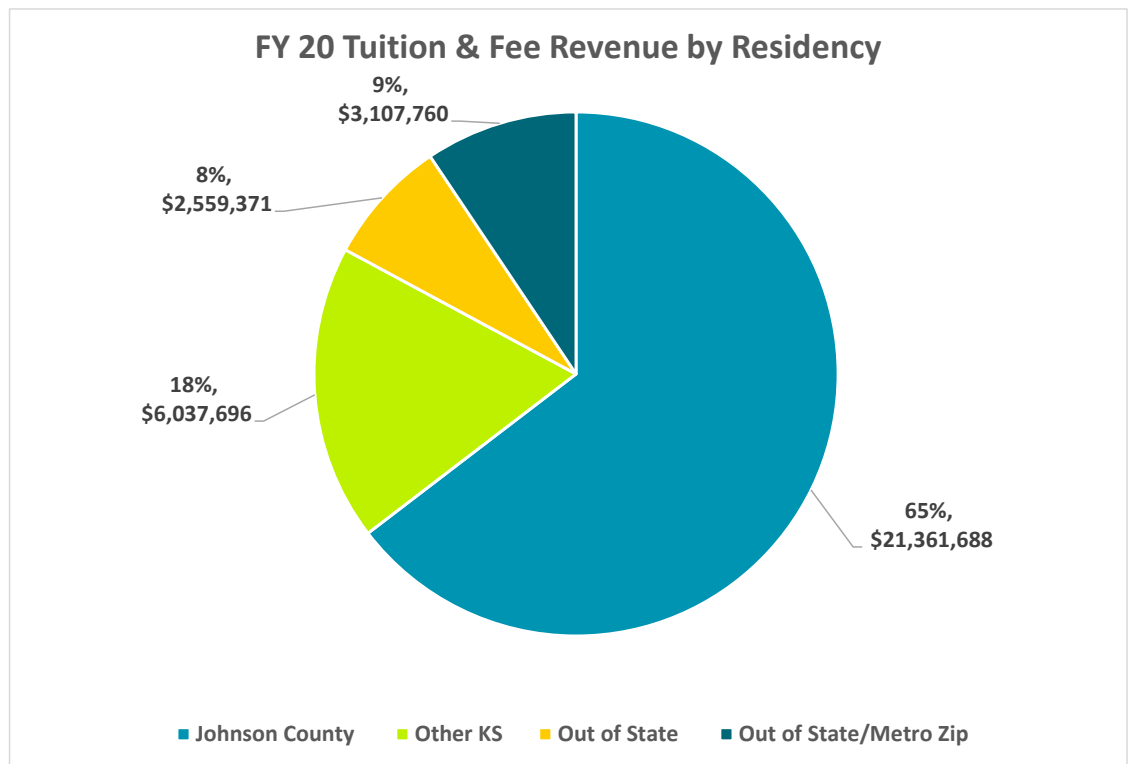
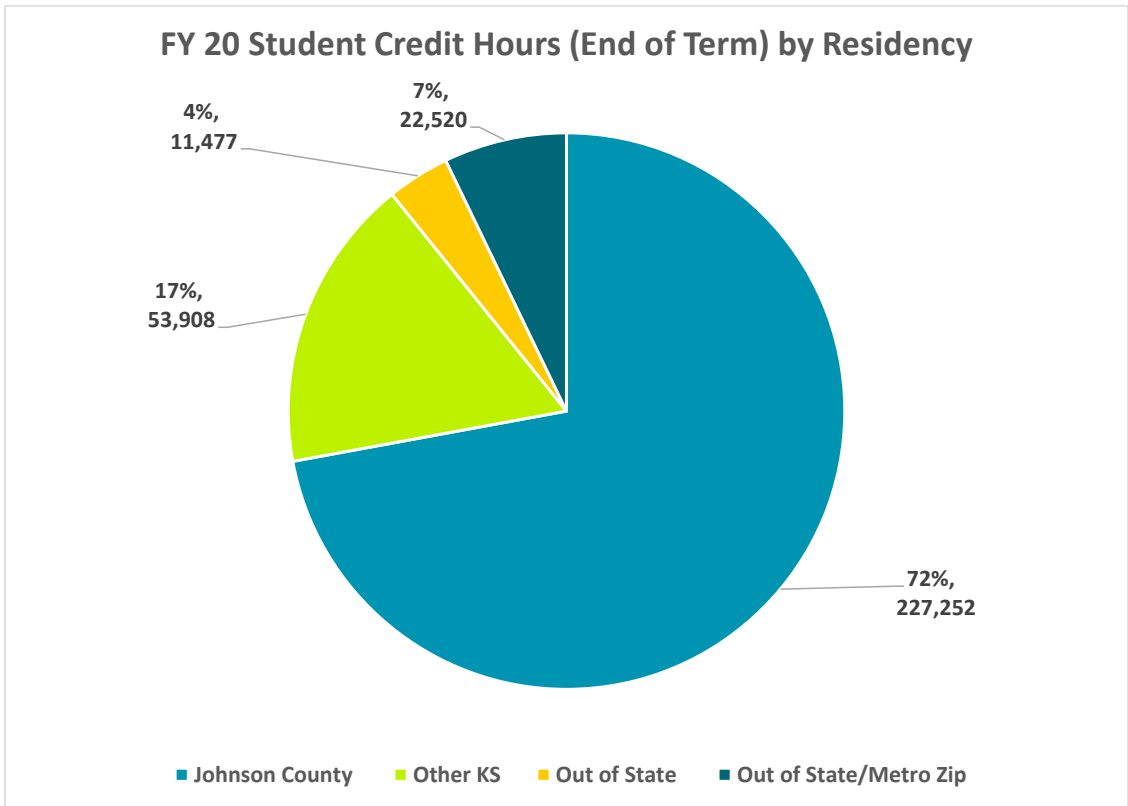
	<u>Academic Year</u>	<u>Student Credit Hours</u>	<u>% Change</u>	<u>Student FTE</u>
	2001	275,556	1.5%	9,185
	2002	290,874	5.6%	9,696
	2003	301,628	3.7%	10,054
	2004	310,198	2.8%	10,340
	2005	330,081	6.4%	11,003
	2006	336,357	1.9%	11,212
	2007	341,317	1.5%	11,377
	2008	339,368	-0.6%	11,312
	2009	346,990	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	311,078	-0.2%	10,369
Budget	2021	299,661	-3.7%	9,989
Budget	2022	290,671	-3.0%	9,689

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



Data Source: JCCC Institutional Research - National Center for Educational Statistics

**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2021-22 BUDGET  
CREDIT ENROLLMENT BY RESIDENCY**



**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2021-22 BUDGET  
TUITION AND FEES ANALYSIS**

<b>Residence</b>	<b><u>2021-2022</u></b>		<b><u>2020-2021</u></b>	
	<b><u>Cost per Credit Hour</u></b>	<b><u>30 Credit Hours</u></b>	<b><u>Cost per Credit Hour</u></b>	<b><u>30 Credit Hours</u></b>
Johnson County	\$94	\$2,820	\$94	\$2,820
Other Kansas County	\$112	\$3,360	\$112	\$3,360
Out of State and International	\$223	\$6,690	\$223	\$6,690
Metro Rate	\$138	\$4,140	\$138	\$4,140

The following are provided for comparative purposes only:

University of Kansas

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

Kansas State University

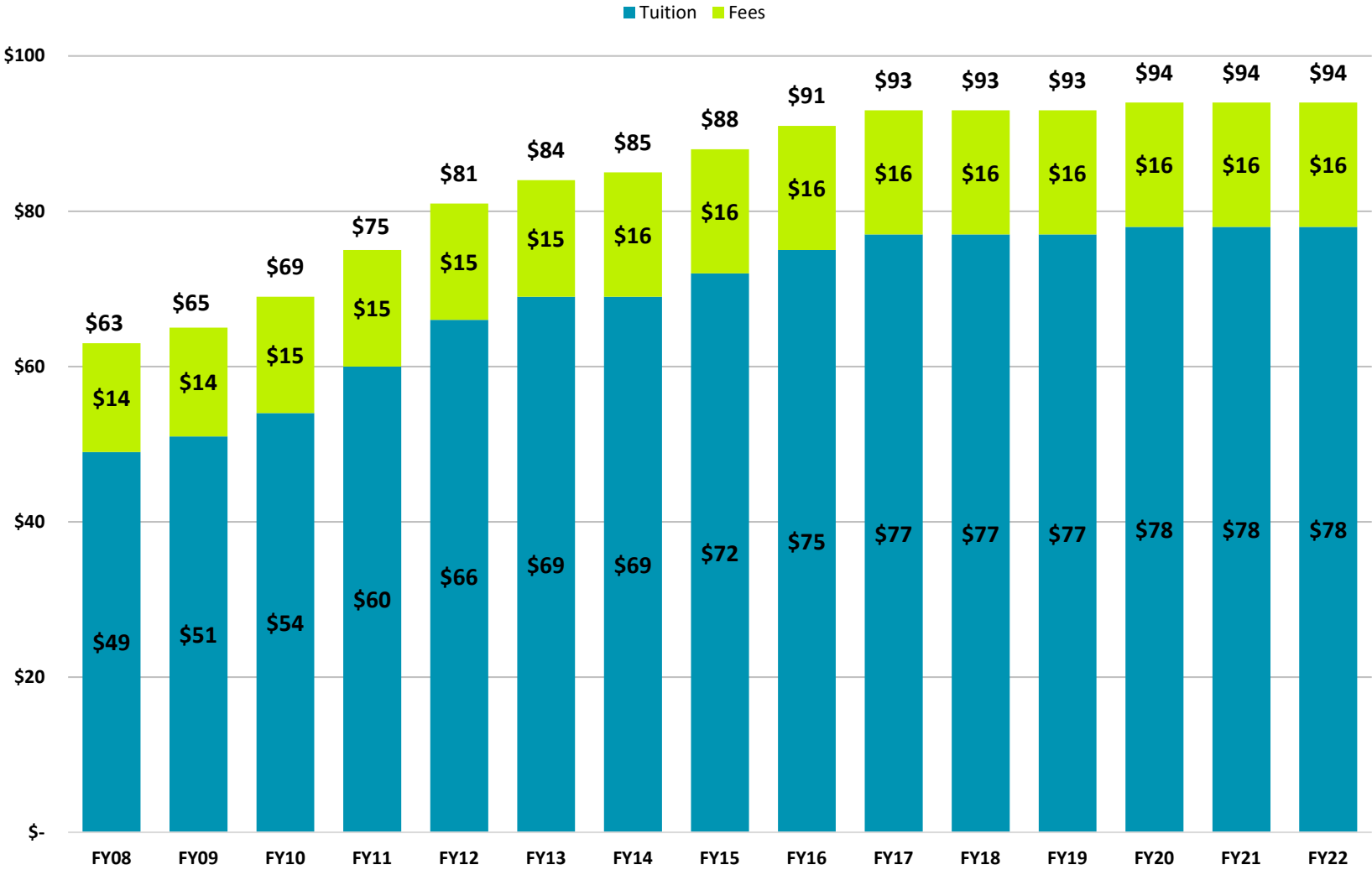
Resident Undergraduate	\$313	\$9,375
Non-Resident Undergraduate	\$842	\$25,251
Additional Fees		Varies

Metropolitan Community College (Missouri)

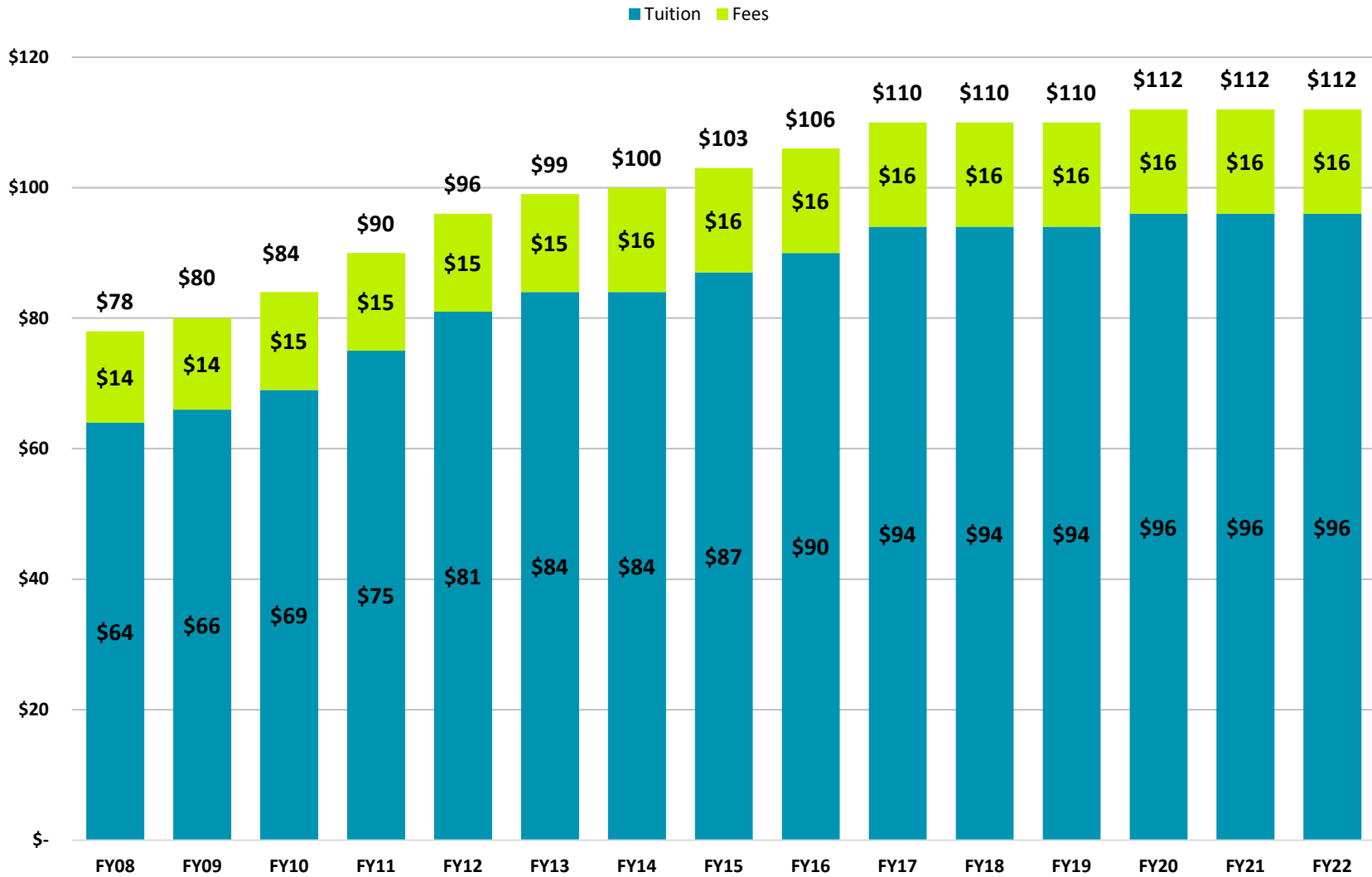
In District	\$107	\$3,210
Out of District	\$198	\$5,940
Out of State	\$256	\$7,680
Additional Fees		Varies



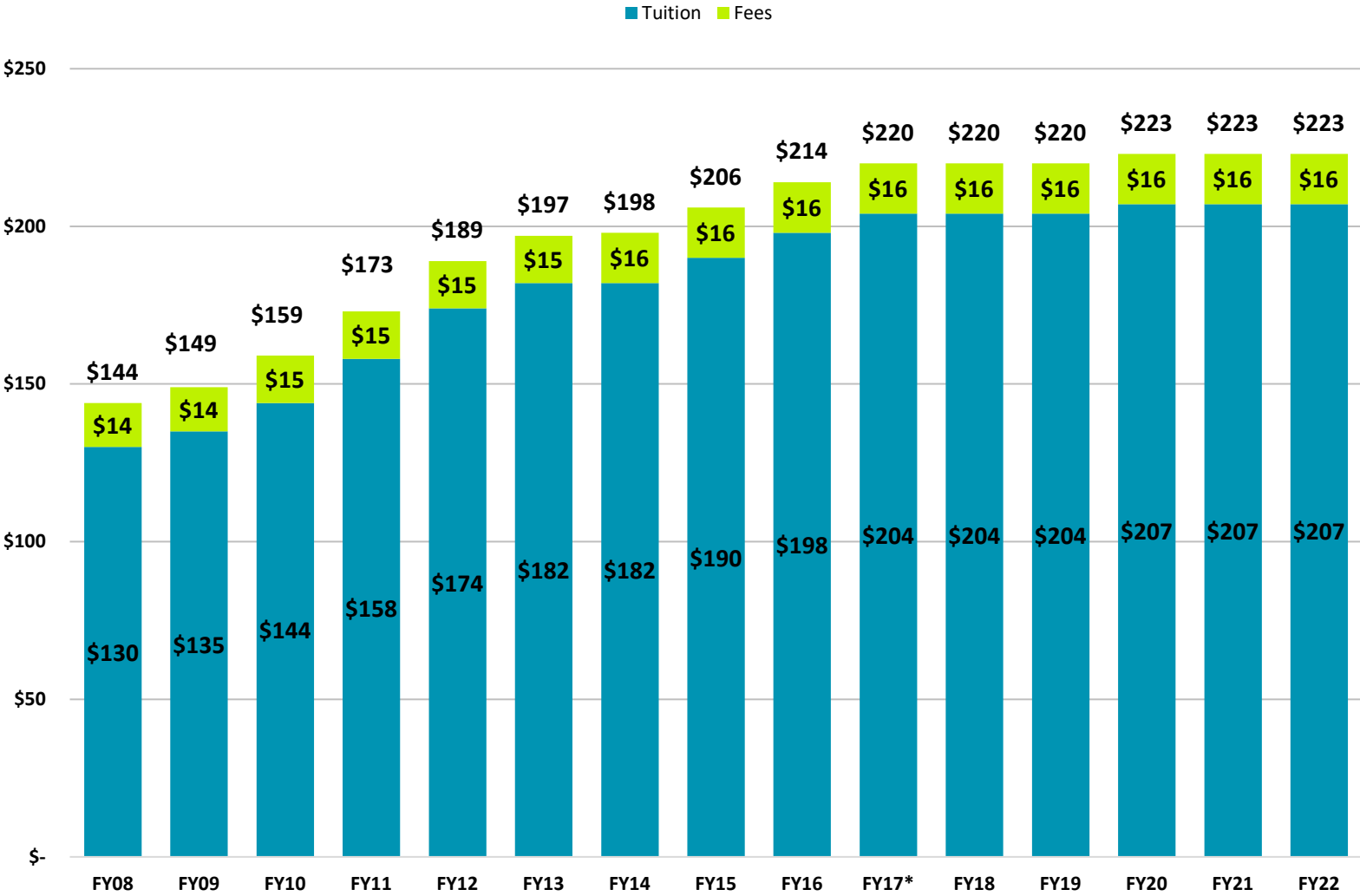
# Johnson County Resident Tuition & Fees per Credit Hour



# Kansas Resident Tuition & Fees per Credit Hour



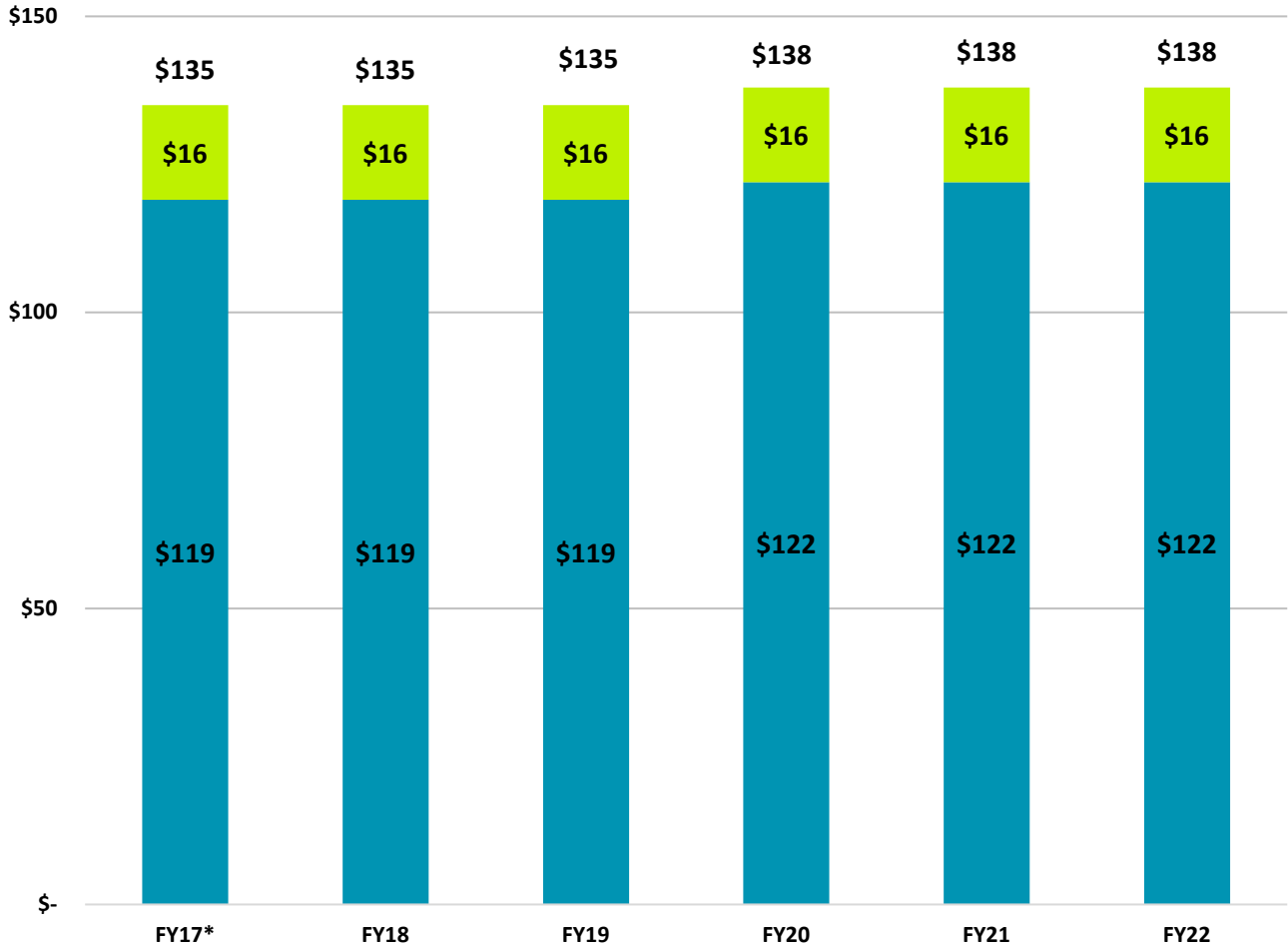
# Out of State & International Tuition & Fees per Credit Hour



\* 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 2021-22 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

**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2021-22 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
HMGJ	281	Culinary Arts Practicum I	\$400.00
MUS	231	Applied Voice I (Private)	\$150.00
MUS	232	Applied Voice II (Private)	\$150.00
MUS	233	Applied Voice III (Private)	\$150.00
MUS	234	Applied Voice IV (Private)	\$150.00
MUS	236	Applied Piano I (Private)	\$150.00
MUS	237	Applied Piano II (Private)	\$150.00
MUS	238	Applied Piano III (Private)	\$150.00
MUS	239	Applied Piano IV (Private)	\$150.00
MUS	241	Applied Guitar I (Private)	\$150.00
MUS	242	Applied Guitar II (Private)	\$150.00
MUS	243	Applied Guitar III (Private)	\$150.00
MUS	244	Applied Guitar IV (Private)	\$150.00
MUS	246	Appl Classical Guitar I (Priv)	\$150.00
MUS	247	Appl Classical Guitar II(Priv)	\$150.00
MUS	248	Appl Classical Guitar III (Priv)	\$150.00
MUS	249	Appl Classical Guitar IV(Priv)	\$150.00
MUS	251	Applied Brass I (Private)	\$150.00
MUS	252	Applied Brass II (Private)	\$150.00
MUS	256	Applied Percussion I (Private)	\$150.00
MUS	257	Applied Percussion II(Private)	\$150.00
MUS	258	Applied Percussion III (Private)	\$150.00
MUS	259	Applied Percussion IV (Private)	\$150.00
MUS	261	Applied Woodwind I (Private)	\$150.00
MUS	262	Applied Woodwind II (Private)	\$150.00
MUS	263	Applied Woodwind III (Private)	\$150.00
MUS	264	Applied Woodwind IV (Private)	\$150.00
RREL	110	Intro Railroad Signal Systems	\$700.00
RREL	112	Track Circuits and Systems	\$700.00
RREL	114	Traffic Cntrl, Sw Mach & Lock	\$1,400.00
RREL	116	I/L Class, Crossing & Gates	\$1,400.00
RRIT	136	Rail & Sp Repair Welding	\$1,400.00
RRIT	145	Frog Welding	\$1,400.00
RRTC	123	Introduction/Conductor Service	\$700.00
RRTC	175	Conductor Mechanical Operation	\$700.00
RRTC	261	Conductor Service	\$700.00
RRTC	263	General Code/Operating Rules	\$1,400.00
RRTC	267	Conductor Field Application	\$700.00
RRTM	130	Freight Car Yard Inspection	\$700.00
RRTM	131	Freight Car Repair Track Insp	\$700.00
RRTM	152	Freight Car Air Brakes, Basic	\$700.00

**KANSAS COMMUNITY COLLEGES  
TUITION AND REQUIRED FEES RATES, Academic Year 2020-21**

Institution	Residency Status	AY 2021 Tuition per credit hour	AY 2021 Required Fees per credit hour	Total
ALLEN COMMUNITY COLLEGE	In-District	N/A	N/A	N/A
	Resident	60.00	64.00	124.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	60.00	64.00	124.00
	On-line	60.00	64.00	124.00
	International	60.00	64.00	124.00
BARTON COMMUNITY COLLEGE	In-District	67.00	44.00	111.00
	Resident	74.00	44.00	118.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	98.00	44.00	142.00
	On-line	145.00	5.00	150.00
	International	161.00	44.00	205.00
BUTLER COMMUNITY COLLEGE	In-District (Butler County)	71.75	34.25	106.00
	Resident	89.25	34.25	123.50
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	148.25	34.25	182.50
	On-line	71.75	N/A	71.75
	International	193.25	34.25	227.50
CLOUD COUNTY COMMUNITY COLLEGE	In-District (Cloud County)	71.00	35.00	106.00
	Resident	78.00	35.00	113.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	84.00	35.00	119.00
	On-line	71.00	60.00	131.00
	International	84.00	35.00	119.00
COFFEYVILLE COMMUNITY COLLEGE	In-District	N/A	N/A	N/A
	Resident	39.00	56.00	95.00
	Border state, non-resident (contiguous counties in OK, MO )	49.00	56.00	105.00
	Non-resident	88.00	56.00	144.00
	On-line	39.00	91.00	130.00
	International	104.00	118.00	222.00
COLBY COMMUNITY COLLEGE	In-District (Thomas County)	72.25	46.50	118.75
	Resident	77.25	46.50	123.75
	Border state, non-resident (CO, NE, MO, OK, TX )	97.25	46.50	143.75
	Non-resident	131.25	46.50	177.75
	On-line	138.50	N/A	138.50
	International	157.25	46.50	203.75
COWLEY COMMUNITY COLLEGE	In-District (Cowley County)	57.00	57.00	114.00
	Resident	68.00	57.00	125.00
	Border state, non-resident (OK)	78.00	57.00	135.00
	Non-resident	116.00	57.00	173.00
	On-line	57.00	82.00	139.00
	International	163.00	57.00	220.00
DODGE CITY COMMUNITY COLLEGE	In-District (Ford County)	29.00	81.00	110.00
	Resident	47.00	101.00	148.00
	Border state, non-resident (CO, NM, TX, OK, MI, NB, AZ, UT)	47.00	101.00	148.00
	Non-resident	57.00	103.00	160.00
	On-line	29.00	81.00	110.00
	International	57.00	111.00	168.00
FORT SCOTT COMMUNITY COLLEGE	In-District (Bourbon County)	47.00	55.00	102.00
	Resident	62.00	55.00	117.00
	Border state, non-resident (AR, CO, MO, NE, OK)	N/A	N/A	N/A
	Non-resident	62.00	55.00	117.00
	On-line	47.00	55.00	102.00
	International	128.00	55.00	183.00
GARDEN CITY COMMUNITY COLLEGE	In-District	N/A	N/A	N/A
	Resident	61.00	51.00	112.00
	Border state, non-resident (CO, MO, NE, NM, OK, TX)	75.00	51.00	126.00
	Non-resident	80.00	51.00	131.00
	On-line	61.00	89.00	150.00
	International	98.00	51.00	149.00

**KANSAS COMMUNITY COLLEGES  
TUITION AND REQUIRED FEES RATES, Academic Year 2020-21**

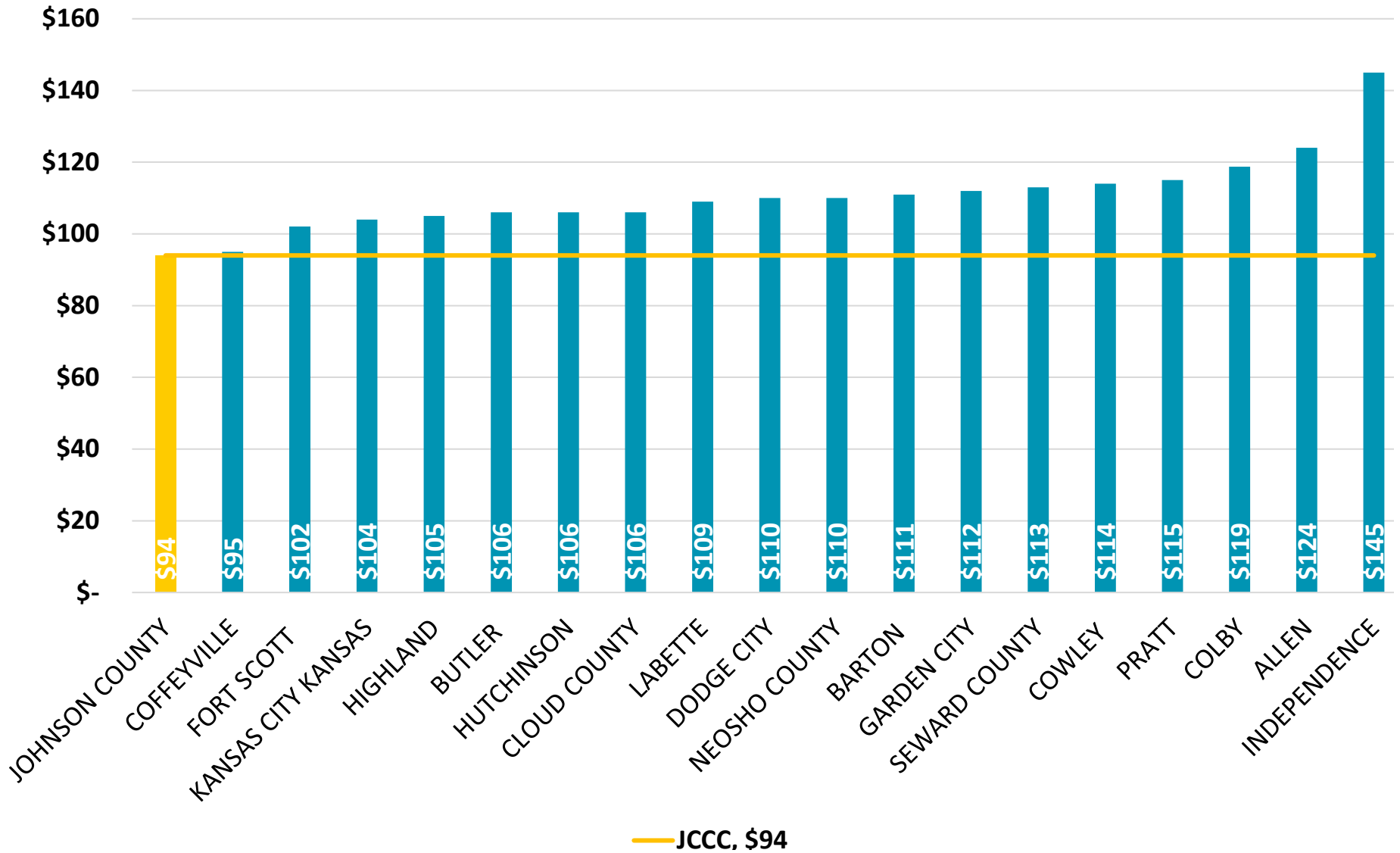
Institution	Residency Status	AY 2021 Tuition per credit hour	AY 2021 Required Fees per credit hour	Total
HIGHLAND COMMUNITY COLLEGE	In-District (Doniphan County)	55.00	50.00	105.00
	Resident	55.00	65.00	120.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	55.00	65.00	120.00
	On-line	55.00	65.00	120.00
	International	268.00	65.00	333.00
HUTCHINSON COMMUNITY COLLEGE	In-District (Reno County)	83.00	23.00	106.00
	Resident	93.00	23.00	116.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	124.00	23.00	147.00
	On-line	83.00	40.00	123.00
	International	133.00	33.00	166.00
INDEPENDENCE COMMUNITY COLLEGE	In-District (Montgomery County)	54.00	91.00	145.00
	Resident	60.00	91.00	151.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	67.00	91.00	158.00
	On-line	54.00	91.00	145.00
	International	151.00	91.00	242.00
JOHNSON COUNTY COMMUNITY COLLEGE	In-District (Johnson County)	78.00	16.00	94.00
	Resident	96.00	16.00	112.00
	Border state, non-resident (Zip codes 640xx and 641xx)	122.00	16.00	138.00
	Non-resident	207.00	16.00	223.00
	On-line	78.00	16.00	94.00
	International	207.00	16.00	223.00
KANSAS CITY KANSAS COMMUNITY COLLEGE	In-District	82.00	22.00	104.00
	Resident	88.00	22.00	110.00
	Border state, non-resident (5 counties in Missouri)	113.00	22.00	135.00
	Non-resident	195.00	22.00	217.00
	On-line	88.00	22.00	110.00
	International	195.00	22.00	217.00
LABETTE COMMUNITY COLLEGE	In-District	N/A	N/A	N/A
	Resident	54.00	55.00	109.00
	Border state, non-resident (AR, MO, OK)	75.00	55.00	130.00
	Non-resident	79.00	55.00	134.00
	On-line	54.00	85.00	139.00
	International	138.00	55.00	193.00
NEOSHO COUNTY COMMUNITY COLLEGE (Chanute Campus)	In-District (Neosho County)	77.00	33.00	110.00
	Resident	77.00	47.00	124.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	77.00	70.00	147.00
	On-line	77.00	56.00	133.00
	International	150.00	52.00	202.00
PRATT COMMUNITY COLLEGE	In-District	N/A	N/A	N/A
	Resident	64.00	51.00	115.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	77.00	51.00	128.00
	On-line	64.00	51.00	115.00
	International	95.00	51.00	146.00
SEWARD COUNTY COMMUNITY COLLEGE	In-District (Seward County)	71.00	42.00	113.00
	Resident	72.00	42.00	114.00
	Border state, non-resident (CO, MO, NE, NM, OK, TX)	94.00	42.00	136.00
	Non-resident	109.00	42.00	151.00
	On-line	108.00	42.00	150.00
	International	109.00	42.00	151.00

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

\$110.88



## Kansas Community Colleges 2020-21 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 2020-21 Cost							
<b>State</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>1-Year % Change</b>	<b>5-Year % Change</b>
Vermont	\$8,105	\$8,215	\$8,190	\$8,210	\$8,600	5%	5%
New Hampshire	\$6,841	\$7,042	\$7,090	\$7,100	\$7,100	0%	0%
South Dakota	\$6,589	\$6,753	\$6,700	\$6,990	\$7,090	1%	6%
Massachusetts	\$6,106	\$6,218	\$6,300	\$6,580	\$6,770	3%	10%
South Carolina	\$5,220	\$5,580	\$5,640	\$5,850	\$5,900	1%	14%
Oregon	\$5,011	\$5,199	\$5,310	\$5,620	\$5,840	4%	15%
New York	\$5,439	\$5,508	\$5,490	\$5,630	\$5,700	1%	3%
Iowa	\$5,145	\$5,220	\$5,320	\$5,460	\$5,660	4%	10%
Minnesota	\$5,629	\$5,611	\$5,440	\$5,600	\$5,640	1%	-4%
Kentucky	\$5,142	\$5,250	\$5,310	\$5,460	\$5,610	3%	11%
Pennsylvania	\$5,473	\$5,487	\$5,480	\$5,660	\$5,600	-1%	5%
New Jersey	\$4,944	\$5,014	\$5,040	\$5,220	\$5,430	4%	9%
North Dakota	\$4,639	\$4,736	\$4,830	\$4,990	\$5,280	6%	10%
Virginia	\$5,207	\$5,281	\$5,260	\$5,260	\$5,230	-1%	0%
Ohio	\$4,525	\$4,519	\$4,720	\$4,870	\$5,140	6%	4%
Indiana	\$4,669	\$4,715	\$4,710	\$4,840	\$4,960	2%	6%
Delaware	\$4,746	\$4,859	\$4,850	\$4,930	\$4,950	0%	3%
Alabama	\$4,602	\$4,612	\$4,760	\$4,870	\$4,910	1%	5%
Rhode Island	\$4,467	\$4,694	\$4,560	\$4,700	\$4,840	3%	4%
Colorado	\$4,467	\$4,447	\$4,510	\$4,520	\$4,820	7%	9%
Maryland	\$4,625	\$4,664	\$4,680	\$4,780	\$4,810	1%	4%
Washington	\$4,402	\$4,437	\$4,440	\$4,610	\$4,770	3%	5%
Tennessee	\$4,463	\$4,447	\$4,560	\$4,650	\$4,640	0%	3%
Oklahoma	\$4,146	\$4,272	\$4,380	\$4,490	\$4,580	2%	16%
Wisconsin	\$4,539	\$4,592	\$4,550	\$4,620	\$4,510	-2%	-7%
Connecticut	\$4,385	\$4,437	\$4,400	\$4,510	\$4,500	0%	2%
Illinois	\$4,080	\$4,180	\$4,140	\$4,200	\$4,400	5%	8%
West Virginia	\$4,192	\$4,303	\$4,320	\$4,380	\$4,360	0%	5%
Wyoming	\$3,141	\$3,294	\$3,240	\$4,170	\$4,310	3%	43%
Idaho	\$4,205	\$4,221	\$4,190	\$4,190	\$4,190	0%	0%
Louisiana	\$4,246	\$4,262	\$4,190	\$4,190	\$4,190	0%	-3%
Michigan	\$3,756	\$3,881	\$3,860	\$3,990	\$4,080	2%	8%
Georgia	\$3,948	\$3,902	\$3,810	\$4,040	\$4,060	0%	2%
Hawaii	\$4,026	\$3,964	\$3,920	\$4,020	\$4,020	0%	1%
Utah	\$3,834	\$3,861	\$3,810	\$3,900	\$3,940	1%	2%
Missouri	\$3,418	\$3,562	\$3,580	\$3,780	\$3,910	3%	13%
Montana	\$3,476	\$3,747	\$3,730	\$3,800	\$3,850	1%	9%
Maine	\$3,703	\$3,727	\$3,750	\$3,770	\$3,840	2%	1%
Arkansas	\$3,699	\$3,716	\$3,700	\$3,760	\$3,810	1%	3%
Nevada	\$3,047	\$3,315	\$3,400	\$3,540	\$3,740	6%	23%
Mississippi	\$2,901	\$3,181	\$3,190	\$3,330	\$3,440	3%	22%
Nebraska	\$3,134	\$3,181	\$3,180	\$3,270	\$3,400	4%	8%
<b>Kansas</b>	<b>\$3,086</b>	<b>\$3,119</b>	<b>\$3,130</b>	<b>\$3,190</b>	<b>\$3,300</b>	<b>3%</b>	<b>9%</b>
Florida	\$3,386	\$3,336	\$3,250	\$3,250	\$3,240	0%	-8%
Texas	\$2,552	\$2,636	\$2,620	\$2,750	\$2,940	7%	17%
North Carolina	\$2,543	\$2,512	\$2,470	\$2,450	\$2,440	0%	-3%
Arizona	\$2,679	\$2,677	\$2,580	\$2,610	\$2,280	-13%	-15%
New Mexico	\$1,796	\$1,812	\$1,840	\$1,860	\$1,940	4%	8%
California	\$1,493	\$1,462	\$1,430	\$1,430	\$1,430	0%	-8%

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

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

This table was prepared in October 2020

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

Institution	Tiered Technical Education State Aid			Non-Tiered Credit Hour Grant			TOTALS		
	FY 2021 Funding	FY 2020 Funding	Increase/ (Decrease)	FY 2021 Funding	FY 2020 Funding	Increase/ (Decrease)	FY 2021 Funding	FY 2020 Funding	Increase/ (Decrease)
Allen CC	\$1,327,658	\$1,327,658	\$0	\$3,591,858	\$3,561,298	(\$30,560)	\$4,919,516	\$4,888,956	\$30,560
Barton CC	\$3,519,749	\$3,521,294	\$1,545	\$4,986,441	\$4,705,436	(\$281,005)	\$8,506,190	\$8,226,730	\$279,460
Butler CC	\$4,378,298	\$4,351,908	(\$26,390)	\$11,284,336	\$10,998,700	(\$285,636)	\$15,662,634	\$15,350,608	\$312,026
Cloud County CC	\$1,364,522	\$1,364,522	\$0	\$3,065,428	\$3,069,883	\$4,455	\$4,429,950	\$4,434,405	(\$4,455)
Coffeyville CC	\$1,221,598	\$1,221,598	\$0	\$1,798,887	\$1,798,887	\$0	\$3,020,485	\$3,020,485	\$0
Colby CC	\$847,221	\$753,297	(\$93,924)	\$1,415,975	\$1,389,663	(\$26,312)	\$2,263,196	\$2,142,960	\$120,236
Cowley CC	\$2,522,575	\$2,522,575	\$0	\$4,410,683	\$4,410,683	\$0	\$6,933,258	\$6,933,258	\$0
Dodge City CC	\$1,175,503	\$1,175,503	\$0	\$1,535,283	\$1,529,674	(\$5,609)	\$2,710,786	\$2,705,177	\$5,609
Ft.Scott CC	\$1,508,066	\$1,508,066	\$0	\$1,960,649	\$1,968,812	\$8,163	\$3,468,715	\$3,476,878	(\$8,163)
Garden City CC	\$1,025,433	\$1,014,384	(\$11,049)	\$1,790,242	\$1,753,383	(\$36,859)	\$2,815,675	\$2,767,767	\$47,908
Highland CC	\$1,833,613	\$1,833,613	\$0	\$4,008,803	\$4,015,987	\$7,184	\$5,842,416	\$5,849,600	(\$7,184)
Hutchinson CC	\$4,284,098	\$4,191,506	(\$92,592)	\$5,333,431	\$5,269,986	(\$63,445)	\$9,617,529	\$9,461,492	\$156,037
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>\$6,536,167</b>	<b>\$6,563,299</b>	<b>\$27,132</b>	<b>\$15,651,974</b>	<b>\$15,437,047</b>	<b>(\$214,927)</b>	<b>\$22,188,141</b>	<b>\$22,000,346</b>	<b>\$187,795</b>
Kansas City Kansas CC	\$4,388,879	\$4,373,333	(\$15,546)	\$5,988,485	\$5,991,668	\$3,183	\$10,377,364	\$10,365,001	\$12,363
Labette CC	\$1,153,072	\$1,133,003	(\$20,069)	\$1,743,344	\$1,679,312	(\$64,032)	\$2,896,416	\$2,812,315	\$84,101
Neosho County CC	\$1,488,937	\$1,428,152	(\$60,785)	\$1,611,148	\$1,578,645	(\$32,503)	\$3,100,085	\$3,006,797	\$93,288
Pratt CC	\$1,189,790	\$1,189,790	\$0	\$1,266,794	\$1,247,479	(\$19,315)	\$2,456,584	\$2,437,269	\$19,315
Seward County CC	\$1,184,750	\$1,184,750	\$0	\$1,831,297	\$1,831,297	\$0	\$3,016,047	\$3,016,047	\$0
<b>CC Subtotal</b>	<b>\$41,508,616</b>	<b>\$41,216,938</b>	<b>(\$291,678)</b>	<b>\$74,704,550</b>	<b>\$73,667,332</b>	<b>(\$1,037,218)</b>	<b>\$116,213,166</b>	<b>\$114,884,270</b>	<b>\$1,328,896</b>
Flint Hills Technical College	\$1,791,222	\$1,789,872	(\$1,350)	\$541,758	\$510,916	(\$30,842)	\$2,332,980	\$2,300,788	\$32,192
Manhattan Area Technical College	\$1,909,844	\$1,904,299	(\$5,545)	\$498,103	\$485,613	(\$12,490)	\$2,407,947	\$2,389,912	\$18,035
North Central Kansas Technical College	\$2,780,372	\$2,794,057	\$13,685	\$758,829	\$761,691	\$2,862	\$3,539,201	\$3,555,748	(\$16,547)
Northwest Kansas Technical College	\$2,167,114	\$2,167,114	\$0	\$661,927	\$622,527	(\$39,400)	\$2,829,041	\$2,789,641	\$39,400
Salina Area Technical College	\$1,902,328	\$1,902,328	\$0	\$206,909	\$140,947	(\$65,962)	\$2,109,237	\$2,043,275	\$65,962
WSU-Tech	\$5,868,559	\$5,199,305	(\$669,254)	\$2,410,515	\$2,128,226	(\$282,289)	\$8,279,074	\$7,327,531	\$951,543
<b>TC Subtotal</b>	<b>\$16,419,439</b>	<b>\$15,756,975</b>	<b>(\$662,464)</b>	<b>\$5,078,041</b>	<b>\$4,649,920</b>	<b>(\$428,121)</b>	<b>\$21,497,480</b>	<b>\$20,406,895</b>	<b>\$1,090,585</b>
Washburn Institute of Technology	\$3,039,393	\$2,856,752	(\$182,641)	\$212,448	\$186,221	(\$26,227)	\$3,251,841	\$3,042,973	\$208,868
<b>Total Distribution</b>	<b>\$60,967,448</b>	<b>\$59,830,665</b>	<b>(\$1,136,783)</b>	<b>\$79,995,039</b>	<b>\$78,503,473</b>	<b>(\$1,491,566)</b>	<b>\$140,962,487</b>	<b>\$138,334,138</b>	<b>\$2,628,349</b>

1.9%

SOURCE: Kansas Board of Regents

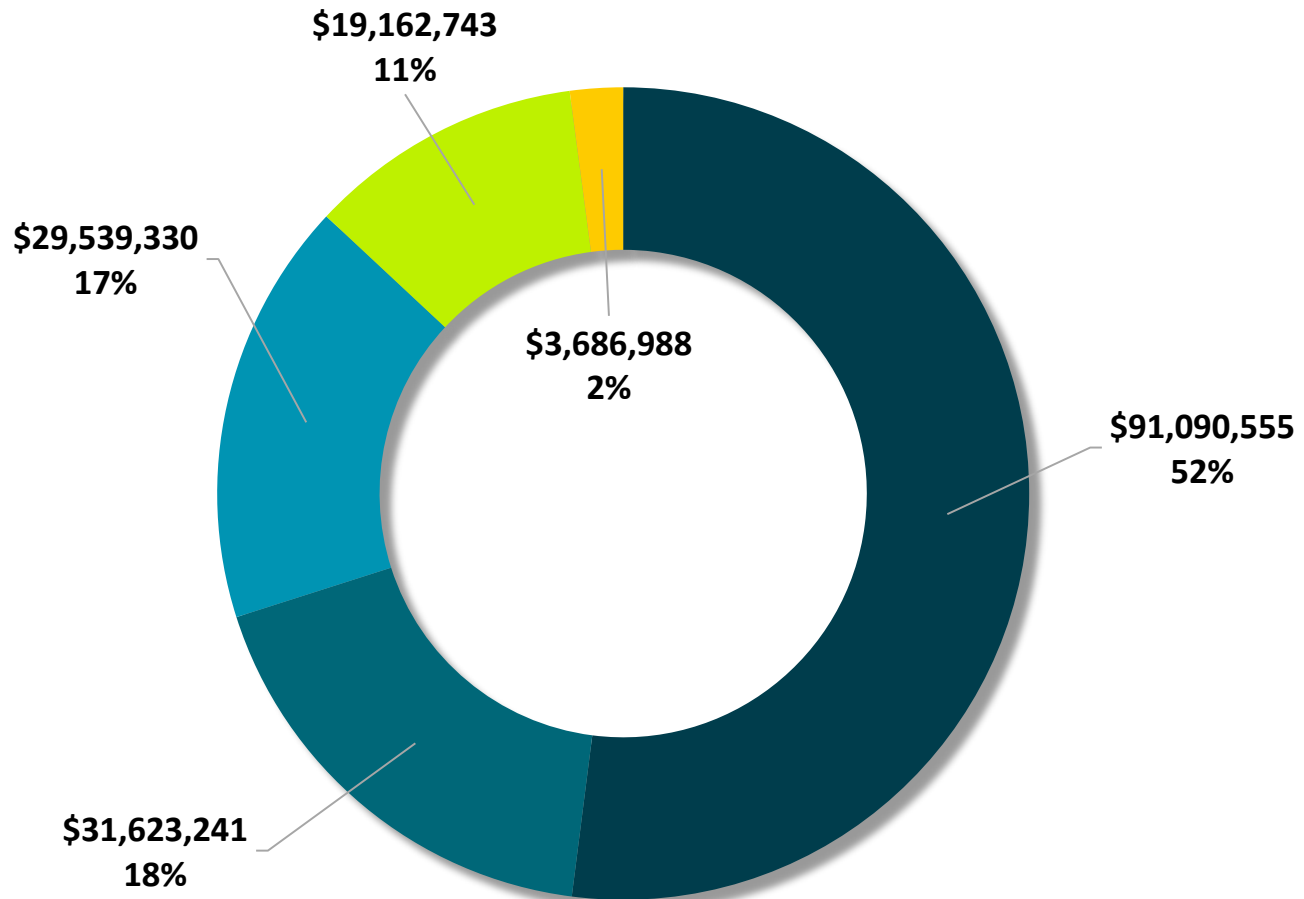
NOTE: Does not include other forms of state aid including Vocational Education Capital Outlay Aid, Technology Grants, Excel in CTE Initiative, AOK Proviso, GED Accelerator

### **III. Expenses**



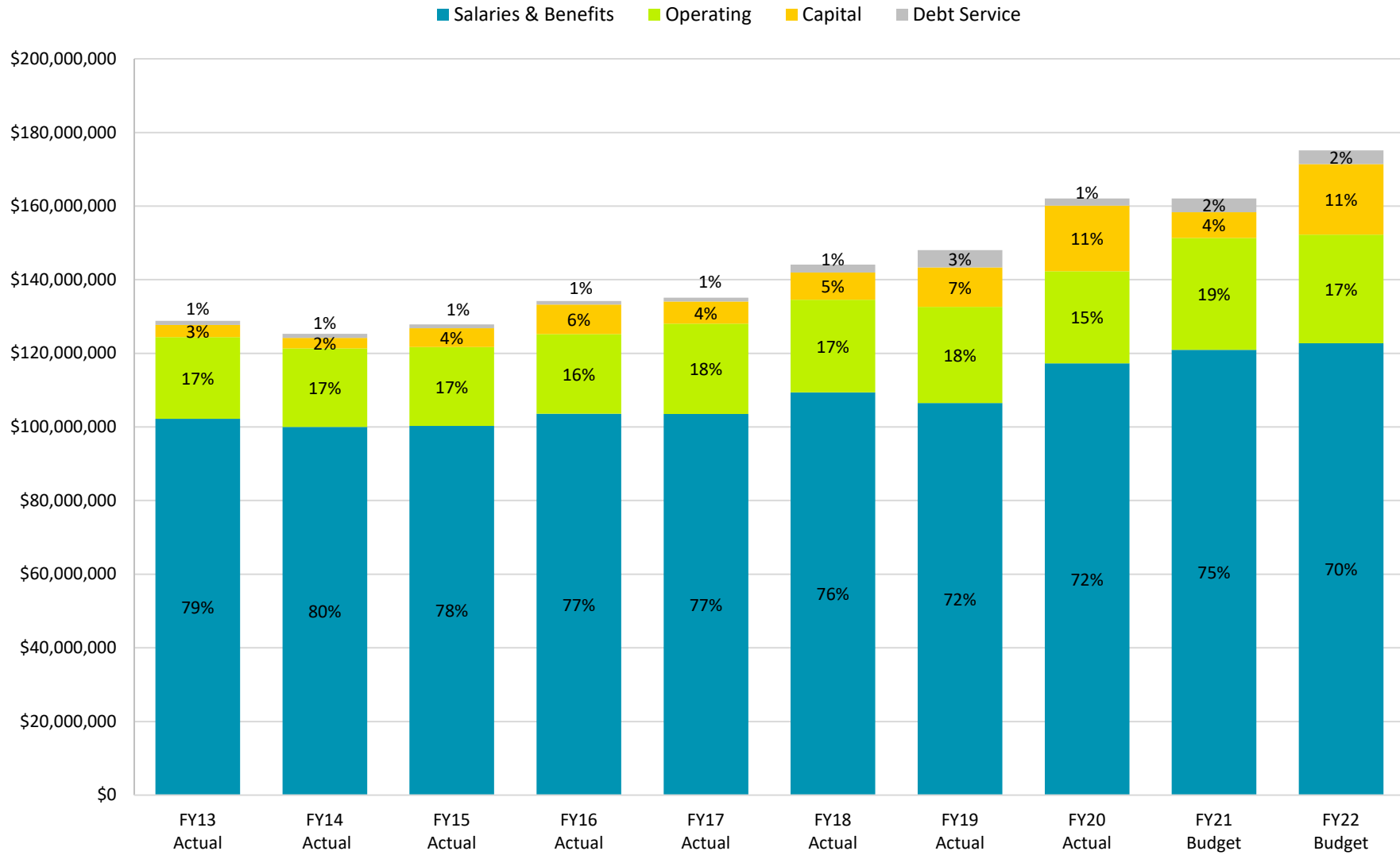
**General/Postsecondary Technical Education(PTE) Funds  
Expense Budget  
2021-2022**

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



**Total Expenses \$175,102,857**

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



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





**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2021-22 BUDGET & RESERVES SUMMARY BY FUND**

	<b>GENERAL/ PTE</b>	<b>CAPITAL OUTLAY</b>	<b>SPECIAL ASSESSMENTS</b>	<b>ADULT SUPP. ED.</b>	<b>MOTORCYCLE TRUCK DRIVER DRIVER TRAINING</b>	<b>AUXILIARY ENTERPRISE</b>	<b>STUDENT ACTIVITY</b>	<b>RESTRICTED &amp; OTHER</b>	<b>TOTAL</b>	
<b>Budgeted unencumbered cash balance 7/1/21</b>	<b>\$105,009,678</b>	<b>\$6,100,282</b>	<b>\$845,842</b>	<b>\$1,375,108</b>	<b>\$951,496</b>	<b>\$150,449</b>	<b>\$556,213</b>	<b>\$762,768</b>	<b>\$0</b>	<b>\$115,751,836</b>
<b>Revenue:</b>										
Ad Valorem Property Taxes	111,030,287	6,567,901	440,993							118,039,181
Tuition and Fees	27,858,698			4,105,995	130,400	535,000	2,034,697	2,616,039		37,280,829
State Aid	23,069,378									23,069,378
Other Income	2,583,499			1,611,900			15,000			4,210,399
Investment Income	500,000	25,000		15,000		15,000	8,000			563,000
Grants & Restricted								26,439,639		26,439,639
Auxiliary Sales						10,045,510				10,045,510
	<u>165,041,862</u>	<u>6,592,901</u>	<u>440,993</u>	<u>5,732,895</u>	<u>130,400</u>	<u>535,000</u>	<u>10,060,510</u>	<u>2,057,697</u>	<u>29,055,678</u>	<u>219,647,936</u>
<b>Expense:</b>										
Salaries and Benefits	122,713,796			3,064,421	50,732	296,923	5,720,976	376,373	1,434,278	133,657,499
Current Operating & Grants	29,539,330		300,000	4,617,138	35,186	510,900	6,611,777	2,139,751	25,000,000	68,754,082
Capital	19,162,743	6,499,000		105,930		5,000	51,681		1,014,000	26,838,354
Debt Service	3,686,988								1,607,400	5,294,388
	<u>175,102,857</u>	<u>6,499,000</u>	<u>300,000</u>	<u>7,787,489</u>	<u>85,918</u>	<u>812,823</u>	<u>12,384,434</u>	<u>2,516,124</u>	<u>29,055,678</u>	<u>234,544,323</u>
<b>Budgeted unencumbered cash balance 6/30/22</b>	<b>\$94,948,683</b>	<b>\$6,194,183</b>	<b>\$986,835</b>	<b>(\$679,486)</b>	<b>\$995,978</b>	<b>(\$127,374)</b>	<b>(\$1,767,711)</b>	<b>\$304,341</b>	<b>\$0</b>	<b>\$100,855,449</b>
Mill Levy	8.552	.505	.034	--	--	--	--	--	--	9.091

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

	<b><u>Actual FY 2016</u></b>	<b><u>Actual FY 2017</u></b>	<b><u>Actual FY 2018</u></b>	<b><u>Actual FY 2019</u></b>	<b><u>Actual FY 2020</u></b>
<b>Revenue:</b>					
Ad Valorem Property Taxes	\$85,397,219	\$90,525,039	\$96,802,569	\$100,634,074	\$102,387,873
Tuition and Fees	30,110,838	30,339,804	29,111,061	28,156,437	28,162,734
State Aid	23,271,590	22,340,304	22,705,240	23,491,979	24,304,924
Other Income	2,625,407	3,099,697	3,351,398	2,614,476	2,464,459
Investment Income	184,775	489,967	1,183,354	2,176,510	1,616,424
	<hr/> 141,589,829	<hr/> 146,794,811	<hr/> 153,153,622	<hr/> 157,073,476	<hr/> 158,936,414
<b>Expense:</b>					
Salaries and Benefits	\$103,612,762	\$103,512,226	\$109,414,372	\$106,470,363	\$117,305,950
Current Operating & Grants	21,633,178	24,517,842	25,111,749	26,130,125	25,027,833
Capital	7,986,786	6,022,852	7,414,336	12,086,806	17,787,549
Debt Service	977,181	1,029,889	2,149,263	3,334,789	1,975,813
	<hr/> 134,209,907	<hr/> 135,082,809	<hr/> 144,089,720	<hr/> 148,022,083	<hr/> 162,097,145
<b>Actual Expenditure Rate</b>	94%	92%	96%	94%	94%
<b>Contribution to Reserves</b>	<b>\$7,379,922</b>	<b>\$11,712,002</b>	<b>\$9,063,902</b>	<b>\$9,051,393</b>	<b>(\$3,160,731)</b>

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

	<u>Actual FY 2020</u>	<u>Budget FY 2021</u>	<u>Estimated FY 2021</u>	<u>Proposed Budget FY 2022</u>	<u>% Change '22 Budget to '21 Budget</u>
<b>Revenue:</b>					
Ad Valorem Property Taxes	\$102,387,873	\$106,429,442	\$106,429,442	\$111,030,287	4%
Tuition and Fees	28,162,734	28,704,855	26,472,970	27,858,698	-3%
State Aid	24,304,924	20,010,102	23,650,000	23,069,378	15%
Other Income	2,464,459	2,583,499	2,260,000	2,583,499	0%
Investment Income	1,616,424	600,000	400,000	500,000	-17%
	158,936,414	158,327,898	159,212,412	165,041,862	4%
<b>Expense:</b>					
Salaries and Benefits	\$117,305,950	\$120,976,907	\$118,557,369	\$122,713,796	1%
Current Operating & Grants	25,027,833	30,383,149	25,825,677	29,539,330	-3%
Capital	17,787,549	7,004,452	7,004,452	19,162,743	174%
Debt Service	1,975,813	3,688,113	3,688,113	3,686,988	0%
	162,097,145	162,052,621	155,075,611	175,102,857	8%
<b>Actual Expenditure Rate</b>	94%		96%		
<b>Contribution to (Use of) Reserves</b>	<b>(\$3,160,731)</b>	<b>(\$3,724,723)</b>	<b>\$4,136,801</b>	<b>(\$10,060,995)</b>	

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

The FY 2022 budget proposes expenses in excess of revenues of approximately \$10 million. This is largely due to a \$15 million capital allocation for the phased renovation of Science Labs, a multi-year project expected to cost approximately \$30 million and funded through use of General Fund reserves.

**Budgeted Use of General Fund Reserves in FY 2021:**

The FY 2021 budget proposed expenses in excess of revenues of approximately \$4 million. This was largely due to a \$6 million capital allocation to begin the planned phased renovation of Science Labs, a multi-year project expected to cost approximately \$30 million and funded through use of General Fund reserves.

**Actual Use of General Fund Reserves in FY 2020:**

The FY 2020 actual results show a use of General Fund reserves of approximately \$3.2 million. This was primarily the result of a planned use of reserves to support Facilities Master Plan projects, including the renovation of the WCMT Building.

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

	<u>Actual FY 2020</u>	<u>Budget FY 2021</u>	<u>Estimated FY 2021</u>	<u>Proposed Budget FY 2022</u>	<u>% Change '22 Budget to '21 Budget</u>
<b>Revenue:</b>					
Ad Valorem Property Taxes	\$5,960,701	\$6,197,035	\$6,197,035	\$6,567,901	6%
Investment Income	118,055	70,000	25,000	25,000	-64%
	6,078,756	6,267,035	6,222,035	6,592,901	5%
<b>Expense:</b>					
Capital	\$6,723,717	\$1,500,000	\$1,500,000	\$6,499,000	333%
Debt Service	1,951,578	1,978,250	1,978,250		-100%
	8,675,295	3,478,250	3,478,250	6,499,000	87%
<b>Actual Expenditure Rate</b>	97%		100%		
<b>Contribution to (Use of) Reserves</b>	<b>(\$2,596,539)</b>	<b>\$2,788,785</b>	<b>\$2,743,785</b>	<b>\$93,901</b>	

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

	<u>Actual FY 2020</u>	<u>Budget FY 2021</u>	<u>Estimated FY 2021</u>	<u>Proposed Budget FY 2022</u>	<u>% Change '22 Budget to '21 Budget</u>
<b>Revenue:</b>					
Tuition and Fees	\$3,028,865	\$4,496,680	\$3,372,510	\$4,105,995	-9%
Investment and Other Income	1,448,225	1,625,100	1,218,825	1,626,900	0%
	4,477,090	6,121,780	4,591,335	5,732,895	-6%
<b>Expense:</b>					
Salaries and Benefits	\$2,245,438	\$3,230,152	\$2,422,614	\$3,064,421	-5%
Current Operating	2,575,185	4,330,038	3,247,529	4,617,138	7%
Capital	79,772	24,000	18,000	105,930	341%
	4,900,395	7,584,190	5,688,143	7,787,489	3%
<b>Actual Expenditure Rate</b>	61%		75%		
<b>Contribution to (Use of) Reserves</b>	<b>(\$423,305)</b>	<b>(\$1,462,410)</b>	<b>(\$1,096,808)</b>	<b>(\$2,054,594)</b>	

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

	<u>Actual FY 2020</u>	<u>Budget FY 2021</u>	<u>Estimated FY 2021</u>	<u>Proposed Budget FY 2022</u>	<u>% Change '22 Budget to '21 Budget</u>
<b>Revenue:</b>					
Auxiliary Sales	\$9,250,969	\$10,686,000	\$8,014,500	\$10,045,510	-6%
Investment Income	47,890	50,000	25,000	15,000	-70%
	9,298,859	10,736,000	8,039,500	10,060,510	-6%
<b>Expense:</b>					
Salaries and Benefits	\$4,666,891	\$5,815,563	\$4,361,672	\$5,720,976	-2%
Current Operating	5,604,274	6,488,252	4,866,189	6,611,777	2%
Capital	39,265	41,665	31,249	51,681	24%
	10,310,430	12,345,480	9,259,110	12,384,434	0%
<b>Actual Expenditure Rate</b>	83%		75%		
<b>Contribution to (Use of) Reserves</b>	<b>(\$1,011,571)</b>	<b>(\$1,609,480)</b>	<b>(\$1,219,610)</b>	<b>(\$2,323,924)</b>	

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

	<u>Actual FY 2020</u>	<u>Budget FY 2021</u>	<u>Estimated FY 2021</u>	<u>Proposed Budget FY 2022</u>	<u>% Change '22 Budget to '21 Budget</u>
<b>Revenue:</b>					
Tuition and Fees	\$2,231,827	\$2,097,627	\$1,992,746	\$2,034,697	-3%
Investment and Other Income	34,946	25,500	15,000	23,000	-10%
	<u>2,266,773</u>	<u>2,123,127</u>	<u>2,007,746</u>	<u>2,057,697</u>	<u>-3%</u>
<b>Expense:</b>					
Salaries and Benefits	\$299,670	\$246,207	\$196,966	\$376,373	53%
Current Operating	457,380	776,755	621,404	2,139,751	175%
Capital	0	0	0		0%
Grants/Scholarships	1,161,524	1,338,548	1,137,766		-100%
	<u>1,918,574</u>	<u>2,361,510</u>	<u>1,956,135</u>	<u>2,516,124</u>	<u>7%</u>
<b>Actual Expenditure Rate</b>	79%		85%		
<b>Contribution to (Use of) Reserves</b>	<b>\$348,199</b>	<b>(\$238,383)</b>	<b>\$51,610</b>	<b>(\$458,427)</b>	



**JOHNSON COUNTY COMMUNITY COLLEGE**  
**FY 2021-22 BUDGET**  
**GENERAL FUND 0201**  
**ORGANIZATION SUMMARY BY ACCOUNT TYPE**

ORG	ORGANIZATION NAME	FY 2020-21 Budget				FY 2021-22 Budget Proposed					% CHANGE	
		SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE		TOTAL
1101	Business Administration	964,808	1,150			965,958	940,596	1,150			941,746	-2.5%
1102	Journalism & Media Comm	360,613	38,225			398,838	361,202	2,425	15,345		378,972	-5.0%
1103	Fine Arts	787,771	34,457	3,000		825,229	798,599	33,450	25,000		857,049	3.9%
1104	English	4,221,303	9,000			4,230,303	3,862,607	9,000			3,871,607	-8.5%
1105	Foreign Languages	824,551	1,000			825,551	918,574	3,800			922,374	11.7%
1106	Communication Studies	1,532,194	795			1,532,989	1,656,375	100			1,656,475	8.1%
1108	Theater	500,779	57,560			558,339	505,957	57,245	15,000		578,202	3.6%
1109	Music	683,443	44,331			727,774	680,879	18,200			699,079	-3.9%
1110	Architecture	246,191	1,205			247,396	240,673	1,205			241,878	-2.2%
1111	Mathematics	4,665,657	24,200			4,689,857	4,533,335	24,200			4,557,535	-2.8%
1112	Engineering	124,643	900			125,543	123,785	500			124,285	-1.0%
1113	Humanities	1,324,642	750			1,325,392	1,332,063	750			1,332,813	0.6%
1115	Sciences	45,047	34,920			79,967	20,539	42,500			63,039	-21.2%
1116	Physical Science	194,599	1,350			195,949	195,867	1,000			196,867	0.5%
1117	Health & Wellness	1,084,393	76,250	63,800		1,224,443	1,083,547	35,650	23,100		1,142,297	-6.7%
1118	Astronomy	248,075	6,020			254,095	264,088	1,000	6,900		271,988	7.0%
1119	History	1,076,974	2,500			1,079,474	1,128,964	2,500			1,131,464	4.8%
1120	Political Science	356,375	2,700			359,075	362,623	3,900			366,523	2.1%
1121	Anthropology	389,983	2,700			392,683	358,473	450			358,923	-8.6%
1122	Psychology	1,115,424				1,115,424	1,214,349				1,214,349	8.9%
1123	Sociology	920,908	2,120			923,028	894,893	1,150			896,043	-2.9%
1124	Internatl Archaeological Field Sch	3,460	5,600			9,060	3,459	5,600			9,059	0.0%
1125	Reading	616,347	675			617,022	613,294	1,775			615,069	-0.3%
1126	Economics	878,552	135			878,687	874,201	135			874,336	-0.5%
1127	Human Sciences	1,353,011	51,200			1,404,211	1,468,107	51,200			1,519,307	8.2%
1128	Biology	1,174,033	63,990			1,238,023	1,333,799	64,000	16,000		1,413,799	14.2%
1129	Chemistry	1,818,629	52,987	88,000		1,959,616	1,823,381	52,000			1,875,381	-4.3%
1130	Geosciences	338,617	900			339,517	336,527	1,000			337,527	-0.6%
1131	Organismal Biology	172,099	4,050			176,149	173,305	5,000			178,305	1.2%
1132	Physics	495,068	2,250			497,318	492,702	2,500			495,202	-0.4%
1133	Environmental Science	362,165	10,750			372,915	372,680	11,000			383,680	2.9%
1135	English for Academic Purposes	286,860	1,100			287,960	382,911	1,100			384,011	33.4%
1201	Fashion Merchandising & Design	526,990	9,800			536,790	524,592	26,100			550,692	2.6%
1202	Accounting	1,075,517	2,575			1,078,092	1,070,611	2,575			1,073,186	-0.5%
1203	Marketing Management	392,894	2,250			395,144	405,791	1,700			407,491	3.1%
1204	Business Office Technology	191,632	915			192,547	181,279	1,075			182,354	-5.3%
1205	Hospitality Management	1,650,805	215,040			1,865,845	1,610,279	233,784	26,428		1,870,491	0.2%
1206	Legal Studies	593,718	3,550			597,268	647,170	4,700			651,870	9.1%
1207	Information Systems	1,316,404	2,700			1,319,104	1,309,220	2,700			1,311,920	-0.5%
1208	Graphic Design	756,287	21,350			777,637	757,986	21,800			779,786	0.3%
1210	Automotive Technology	559,562	28,400	60,000		647,962	599,505	59,325			658,830	1.7%
1211	Computer Drafting & Design	526,349	9,550			535,899	516,673	53,333			570,006	6.4%
1212	Electronics Technology	174,802	75,780	80,100		330,682	268,663	85,300			353,963	7.0%

**JOHNSON COUNTY COMMUNITY COLLEGE**  
**FY 2021-22 BUDGET**  
**GENERAL FUND 0201**  
**ORGANIZATION SUMMARY BY ACCOUNT TYPE**

ORG	ORGANIZATION NAME	FY 2020-21 Budget				FY 2021-22 Budget Proposed					% CHANGE	
		SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE		TOTAL
1214	Fire Science	240,206	64,640			304,846	244,608	31,392	52,000		328,000	7.6%
1215	Administration of Justice	417,935	850			418,785	415,327	575			415,902	-0.7%
1216	Police Academy	146,830	19,070			165,900	147,504	19,070			166,574	0.4%
1218	Dental Hygiene	730,832	92,803			823,635	722,170	69,895			792,065	-3.8%
1219	Nursing	1,707,915	53,280	15,000		1,776,195	1,673,798	52,280			1,726,078	-2.8%
1220	Emergency Medical Science	1,129,405	149,210	88,000		1,366,615	1,168,895	157,010			1,325,905	-3.0%
1221	Dental Health on Wheels	132,648	10,400	5,600		148,648	131,987	15,500			147,487	-0.8%
1223	Interior Merchandising & Design	460,208	13,650			473,858	487,908	14,300			502,208	6.0%
1224	Fine Art Photography/Film	321,032	40,252			361,284	332,959	33,870			366,829	1.5%
1225	HVAC	358,284	37,890	10,800		406,974	344,155	39,700			383,855	-5.7%
1226	Metal Fab (Welding) Technology	409,155	27,900			437,055	419,022	34,900	235,000		688,922	57.6%
1229	Industrial Technology	129,160	1,530			130,690	128,337	1,530			129,867	-0.6%
1231	Computer Support Specialist	382,839	2,250			385,089	381,082	10,250			391,332	1.6%
1237	Desktop Publishing	180,276	720			180,996	120,194	1,720			121,914	-32.6%
1238	Neurodiagnostic Technology	122,754	37,700			160,454	110,378	40,550			150,928	-5.9%
1241	Respiratory Care	263,475	44,600	51,900		359,975	255,319	55,100			310,419	-13.8%
1243	Practical Nursing	859,566	47,600			907,166	862,147	38,100			900,247	-0.8%
1244	Cosmetology	724,208	66,194	29,995		820,397	731,603	82,219			813,822	-0.8%
1247	Entrepreneurship	51,232				51,232	51,218				51,218	0.0%
1253	Biotechnology	2,981	17,200			20,181	2,118	17,000			19,118	-5.3%
1256	Zamierowski Endowed Professorship	53,661				53,661	63,839				63,839	19.0%
1259	Web Applications	585,613	1,620			587,233	582,363	1,620			583,983	-0.6%
1262	Healthcare Information Systems	310,147	27,587			337,734	308,611	30,920			339,531	0.5%
1263	Sustainable Agriculture	15,592	1,800			17,392	110,918	2,300			113,218	551.0%
1267	Medical Info Revenue Mgmt	158,341	1,565			159,906	157,579	1,565			159,144	-0.5%
1268	Health Occupations	680,620	176,250			856,870	681,219	173,750			854,969	-0.2%
1271	Vocational Improvements	118,132				118,132	16,677				16,677	-85.9%
1272	Vocational Capital Outlay		301,500			301,500		335,000			335,000	11.1%
1273	Technology Equipment Grant		33,750			33,750		35,000			35,000	3.7%
1274	Horticulture	217,937	39,500			257,437	220,832	37,500			258,332	0.3%
1275	Construction Management Tech	224,451	900			225,351	226,462	4,900			231,362	2.7%
1277	Railroad Industrial Technology	631,468	56,000			687,468	910,807	49,050			959,857	39.6%
1278	Information Technology	982,600	16,800			999,400	983,425	35,800			1,019,225	2.0%
1279	Electrical Technology	377,679	36,900	20,000		434,579	375,117	34,800			409,917	-5.7%
1280	Education	288,380	5,450			293,830	286,826	5,350			292,176	-0.6%
1281	Dir Early Collg, Comm Outrch & STEM	286,182	14,949			301,130	188,022	45,490			233,512	-22.5%
1283	Railroad Mechanical Operations	278,771	3,350			282,121	293,501	3,000			296,501	5.1%
1286	NARS	155,209	832,165			987,374	162,949	979,750			1,142,699	15.7%
1287	Game Development	396,574	720			397,294	379,072	720			379,792	-4.4%
1288	Animation	365,265	1,300			366,565	381,813	1,300			383,113	4.5%
1289	Industrial Maintenance	181,055	19,350	33,000		233,405	180,248	37,500	60,000		277,748	19.0%
1291	Interpreting for Professions	40,095	250			40,345	109,212	500			109,712	171.9%
1294	Plumbing Technology	164,407	45,000			209,407	163,523	40,600			204,123	-2.5%

**JOHNSON COUNTY COMMUNITY COLLEGE**  
**FY 2021-22 BUDGET**  
**GENERAL FUND 0201**  
**ORGANIZATION SUMMARY BY ACCOUNT TYPE**

		FY 2020-21 Budget					FY 2021-22 Budget Proposed					
ORG	ORGANIZATION NAME	CURRENT				TOTAL	CURRENT				TOTAL	%
		SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	DEBT SERVICE		SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	DEBT SERVICE		
1404	Transportation-Continuing Ed		1,520			1,520		2,400			2,400	57.9%
1410	MTC Programming - Box Office	174,308				174,308	174,582				174,582	0.2%
1416	Continuing Education	286,478	4,000			290,478	289,484	101,803			391,287	34.7%
1421	Adult Education & Literacy	646,933	31,793			678,726	568,426	36,481			604,908	-10.9%
1441	MTC Sales and Marketing	220,476				220,476	202,463				202,463	-8.2%
1442	MTC Operations	787,375				787,375	789,228				789,228	0.2%
1443	MTC Art Education	142,634				142,634	143,263				143,263	0.4%
1450	Accelerating Opportunity - Kansas	61,303	3,130			64,433	58,564	3,050			61,614	-4.4%
1458	Adult Education	2,463				2,463						-100.0%
1482	Dollar General Grant	691				691						-100.0%
1488	Sports Clinics	61,190	4,500			65,690	61,152	4,500			65,652	-0.1%
1492	JCAE Bridges	19,547	900			20,447	19,542	1,000			20,542	0.5%
1501	Academic Achievement Center	758,630	3,950			762,580	819,087	3,950			823,037	7.9%
1502	Math Resource Center	566,672	2,970			569,642	568,911	2,970			571,881	0.4%
1503	College Now		1,912,031			1,912,031	127,172	1,722,031			1,849,203	-3.3%
1504	Writing Center	536,255	4,120			540,375	461,066	7,020			468,086	-13.4%
1505	ASL English Interpreter Prep	421,406	2,500			423,906	455,194	2,500			457,694	8.0%
1506	College Success	614,220	5,837			620,056	606,268	6,149			612,417	-1.2%
1516	Anatomy Open Lab	34,189	17,528			51,716	39,045	2,100			41,145	-20.4%
1517	Science Resource Center	445,109	4,050			449,159	446,753	4,050			450,803	0.4%
1519	Language Resource Center	69,780	2,050			71,830	69,761	1,250			71,011	-1.1%
3103	KSBDC	283,881	40,253			324,134	231,028	43,225			274,253	-15.4%
3109	KSBDC Workshop/Prog Dev Fund	3,593				3,593	2,223				2,223	-38.1%
3126	PTAC-Procurement Tech Assist Center	37,506				37,506	26,136				26,136	-30.3%
3321	Professional Recital Series	4,325	10,800			15,125	4,324	10,800			15,124	0.0%
3342	Kansas Studies Institute	38,533	30,250			68,783	38,523	30,250			68,773	0.0%
3345	Center for American Indian Studies	10,921				10,921						-100.0%
3348	American Indian Studies		11,525			11,525		0			0	-100.0%
3350	Collaboration Center	278,197	38,040			316,237	172,158	23,750			195,908	-38.1%
3355	Student Agency	155				155						-100.0%
4102	Library	1,458,075	526,622	238,637		2,223,334	1,395,890	577,051	195,969		2,168,910	-2.4%
4202	Nerman Museum	765,364	324,060			1,089,423	764,850	333,315			1,098,165	0.8%
4301	Strategic Marketing Operations	853,260	47,300			900,560	1,168,364	59,600			1,227,964	36.4%
4302	Document Services	772,903	640,950			1,413,853	851,765	518,325	56,000		1,426,090	0.9%
4303	Administrative Photography	87,253	5,710			92,963					0	-100.0%
4305	Digital Department	544,764	1,890			546,654	310,629				310,629	-43.2%
4311	Audio Visual Services	547,108	472,005	45,100		1,064,213	547,583	299,005			846,588	-20.4%
4312	Video Services	1,140,114	104,805	81,000		1,325,919	1,214,952	105,000	16,600		1,336,552	0.8%
4314	Educational Tech/Distance Learning	638,537	28,800			667,337	633,761	30,550			664,311	-0.5%
4321	Strategic Communication & Marketing	622,968	866,724			1,489,692	853,979	902,575			1,756,554	17.9%
4401	Academic Technology Services	3,080,055	111,600			3,191,655	3,066,297	118,250			3,184,547	-0.2%
4408	Inst Information Technology Plans		825,695			825,695		850,000			850,000	2.9%
4601	VP Academic Affairs / CAO	565,960	131,120			697,080	590,753	317,354			908,107	30.3%

**JOHNSON COUNTY COMMUNITY COLLEGE**  
**FY 2021-22 BUDGET**  
**GENERAL FUND 0201**  
**ORGANIZATION SUMMARY BY ACCOUNT TYPE**

ORG	ORGANIZATION NAME	FY 2020-21 Budget				FY 2021-22 Budget Proposed					% CHANGE	
		SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE		TOTAL
4603	Curriculum & Academic Scheduling	168,815	3,150			171,965	169,590	4,500			174,090	1.2%
4604	Dean of Business	324,906	27,800			352,706	326,460	27,800			354,260	0.4%
4605	Dean, Arts, Humanities&Soc Sciences	413,860	43,220			457,080	412,756	43,850			456,606	-0.1%
4606	Dean Health Care, Pub Safe&Wellness	269,996	3,450			273,446	271,567	3,450			275,017	0.6%
4610	Dean, Communications	261,711	5,725			267,436	194,039	7,000			201,039	-24.8%
4611	Staff Development	523,718	358,000			881,718	241,825	358,500			600,325	-31.9%
4612	VP Continuing Education	20,031	97,000			117,031	237,748	39,700			277,448	137.1%
4613	Dean, Continuing Education	920,675	10,300			930,975	990,687	17,450			1,008,137	8.3%
4614	Director RR Operations	155,172	7,925			163,097	155,890	12,100			167,990	3.0%
4615	Artistic Director, Performing Arts	204,470				204,470	205,677				205,677	0.6%
4616	Professor/Dean, English	81,259	22,900			104,159	81,511	20,000			101,511	-2.5%
4619	Dean, Industrial Technology	290,966	13,900	10,000		314,866	292,645	13,900			306,545	-2.6%
4625	Asst. Dean Comp Sci/Info Tech	235,446	15,760			251,206	236,745	15,760			252,505	0.5%
4627	Director Nursing	209,751	1,000			210,751	211,080	1,000			212,080	0.6%
4628	Director Dental Hygiene	205,183	2,750			207,933	206,502	2,750			209,252	0.6%
4629	Dir, Emergency Medical Science	209,117	2,748			211,865	209,462	2,750			212,212	0.2%
4630	Dean, Mathematics	124,673				124,673	125,361				125,361	0.6%
4631	Dean Science	645,263	14,750			660,013	636,101	14,750			650,851	-1.4%
4632	Director, Resp Care/Neuro Tech	206,666	4,300			210,966	203,175	4,300			207,475	-1.7%
4633	Assoc Vice Pres, Academic Affairs	281,480	4,100			285,580	280,817	3,250			284,067	-0.5%
4634	Prof/Director HW	61,519				61,519	62,173				62,173	1.1%
4635	Community Outreach - Credit Inst	45,610	29,430			75,040	155,645	26,430			182,075	142.6%
4636	Dir Prac Nursg & Health Occupations	129,556	5,300			134,856	130,151	4,450			134,601	-0.2%
4637	Dean, Academic Support	306,432	88,100			394,532	475,322	93,351			568,673	44.1%
4638	Continuing Education Operations	231,404				231,404	308,811	9,200			318,011	37.4%
4642	Student Services&Learner Engagement	194,715	8,620			203,335	239,243	39,500			278,743	37.1%
4644	Grants Leadership & Development	322,389	10,541			332,930	324,328	12,300			336,628	1.1%
4645	OHEC Building Manager	185,642	475			186,117	186,290	475			186,765	0.3%
4646	Dean, Career & Tech Educ Transition	204,751	2,975			207,726	205,647	4,750			210,397	1.3%
4648	Faculty Development	393,832	225,651			619,482	342,319	225,650			567,969	-8.3%
4649	College Grant Match	81,098	175,593			256,691	124,315	330,800			455,115	77.3%
4707	Benchmarking/Market Research	44				44						-100.0%
4710	Assess, Eval, Inst Outcomes	234,002	22,675			256,677	235,313	15,275			250,588	-2.4%
4714	NSF Creating Pathways/Big Data Cntr	116				116						-100.0%
4718	NEH-Humanities Initiatives	1,622				1,622						-100.0%
4719	NIFA-SPECA Sustainable Ag Grant	1,576				1,576						-100.0%
4801	Developing Programs	8,750	35,115			43,865	10,810	34,540			45,350	3.4%
4809	ABE Staff Development Grant	961				961						-100.0%
4812	Foundation Awards Account	2,033				2,033						-100.0%
4816	Nell Mitchell Wellness Fund	61				61						-100.0%
4822	NSF-IUSE STEM Faculty and DBER	6,097				6,097						-100.0%
5101	Student Success & Strategy	327,884	49,350			377,234	362,392	153,600			515,992	36.8%
5102	Student Services & Success	279,164	67,072			346,236	249,250	35,550			284,800	-17.7%

JOHNSON COUNTY COMMUNITY COLLEGE  
 FY 2021-22 BUDGET  
 GENERAL FUND 0201  
 ORGANIZATION SUMMARY BY ACCOUNT TYPE

ORG	ORGANIZATION NAME	FY 2020-21 Budget					FY 2021-22 Budget Proposed					% CHANGE
		SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE	TOTAL	
5103	Orient. & New Stu. Retention	436,876	9,975			446,851	432,267	15,100			447,367	0.1%
5104	Admissions	1,127,407	59,234			1,186,641	1,129,530	30,024			1,159,554	-2.3%
5105	Records	1,275,043	28,715			1,303,758	1,235,306	36,900			1,272,206	-2.4%
5106	International & Immigrant Stu Serv	438,410	13,019			451,429	441,573	13,045			454,618	0.7%
5111	Access Services	791,019	167,625			958,644	944,117	137,900			1,082,017	12.9%
5112	CLEAR	343,262	7,275			350,537	322,222	7,275			329,497	-6.0%
5114	Veteran & Military Resource Center	237,703	4,900			242,603	237,701	11,642			249,343	2.8%
5116	International Education	305,691	96,283			401,974	306,065	172,787			478,852	19.1%
5141	Model U.N.		8,000			8,000		12,000			12,000	50.0%
5201	Student Activities	754,402	1,100			755,502	759,705	1,100			760,805	0.7%
5207	Athletics Director	472,518	85,150	8,000		565,668	470,732	87,050			557,782	-1.4%
5214	Honors & Community Based Learning	340,811	14,463			355,273	321,584	16,113			337,697	-4.9%
5301	Career Development Center	483,941	15,515			499,456	484,524	17,815			502,339	0.6%
5302	Testing & Assessment Services	792,939	70,700			863,639	799,539	50,000			849,539	-1.6%
5303	Counseling	3,300,426	28,927			3,329,352	3,142,694	21,900			3,164,594	-4.9%
5308	Central Reg Dental Test Board Exams	76				76						-100.0%
5401	Student Financial Aid	1,748,983	247,900			1,996,883	1,703,230	244,000			1,947,230	-2.5%
5601	Athletic Training	181,975	37,758			219,733	182,810	40,358			223,168	1.6%
5602	Baseball	139,555	25,995			165,550	140,772	27,384			168,156	1.6%
5603	Men's Basketball	118,546	28,554			147,099	119,693	28,729			148,422	0.9%
5604	Women's Basketball	127,200	28,319			155,519	128,387	36,494			164,881	6.0%
5607	Men's Soccer	129,283	19,470			148,753	134,116	18,659			152,775	2.7%
5608	Women's Soccer	147,150	19,470			166,620	149,481	18,659			168,140	0.9%
5609	Softball	139,411	17,150			156,560	141,707	26,739			168,446	7.6%
5612	Volleyball	130,082	22,046			152,128	131,282	21,185			152,467	0.2%
6101	Board of Trustees Office		149,850			149,850		200,500			200,500	33.8%
6102	Presidents Office	752,315	240,100			992,415	752,690	262,500			1,015,190	2.3%
6104	Exec VP / Chief Operating Officer	383,555	111,570			495,125	360,366	114,900			475,266	-4.0%
6108	General Counsel	352,302	108,260			460,562	420,521	108,500			529,021	14.9%
6109	College Operations & Continuing Edu		308,250			308,250				0	0	-100.0%
6111	Institutional Research	555,377	61,922			617,298	557,863	56,253			614,116	-0.5%
6118	Institutional Effectiveness	244,541	72,470			317,011	246,079	54,250			300,329	-5.3%
6120	Strategic Plan Initiatives		410,000			410,000		525,000			525,000	28.0%
6201	Financial Services	805,726	624,200			1,429,926	792,575	552,000			1,344,575	-6.0%
6203	Employee Benefits	1,548,224	563,500			2,111,724	2,866,019	565,000			3,431,019	62.5%
6204	Payroll	300,753	4,900			305,653	303,234	4,850			308,084	0.8%
6205	Audit and Advisory Services	290,497	123,050			413,547	290,584	123,050			413,634	0.0%
6206	Bursar Operations	772,576	501,840			1,274,416	681,767	450,160			1,131,927	-11.2%
6210	Accounts Payable	312,918	5,700			318,618	315,599	2,700			318,299	-0.1%
6222	Budget Reallocation Pool	-250,033	1,205,713			955,680	-439,720				-439,720	-146.0%
6302	Human Resources	1,591,859	349,150			1,941,009	1,825,525	359,650			2,185,175	12.6%
6303	Wellness	15,415	3,100			18,515	12,972	3,100			16,072	-13.2%
6311	Scheduling & Event Management	486,664	15,650			502,314	469,149	17,700			486,849	-3.1%

**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2021-22 BUDGET  
GENERAL FUND 0201  
ORGANIZATION SUMMARY BY ACCOUNT TYPE**

ORG	ORGANIZATION NAME	FY 2020-21 Budget				FY 2021-22 Budget Proposed					% CHANGE	
		SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	DEBT SERVICE		TOTAL
6319	Sustainability Initiatives	101,623				101,623						-100.0%
6320	Exec Director Sustainability	132,784	61,400	62,000		256,184	133,765	61,400		195,165		-23.8%
6321	Police Department	3,193,661	138,650	96,000		3,428,311	3,110,640	106,300	11,000	3,227,940		-5.8%
6324	Insurance and Risk Management	233,136	765,736			998,872	95,645	910,032		1,005,677		0.7%
6325	Security Access Control Systems	343,226	84,650			427,876	345,592	86,920		432,512		1.1%
6326	Mission Continuity	212,652	37,875			250,527	212,155	26,600		238,755		-4.7%
6331	Procurement Services	756,260	31,773			788,033	771,859	28,690		800,549		1.6%
6332	Maintenance Pool		100,000			100,000		100,000		100,000		0.0%
6334	Warehouse / Postal Services	415,050	437,741	30,000		882,790	412,358	427,367		839,725		-4.9%
6341	Transportation	115,799	108,040	67,000		290,839	116,882	105,000	105,000	326,882		12.4%
6351	Network & Data Center Operations	1,521,164	779,105	460,500		2,760,769	1,522,397	797,275	388,108	2,707,780		-1.9%
6356	Emergency Management	202,275	82,060			284,335	203,619	50,550		254,169		-10.6%
6359	Assoc. VP, Business Services	212,158	2,415			214,573	213,143	2,625		215,768		0.6%
6401	Enterprise Application Support	1,686,983	2,054,663			3,741,646	1,650,790	2,348,327		3,999,117		6.9%
6403	Chief Information Officer	467,442	1,365,372			1,832,813	458,833	1,486,052		1,944,885		6.1%
6404	Admin Information Technology Plans		345,270			345,270		350,000		350,000		1.4%
6405	Dir., Client Support Services	1,840,186	25,955			1,866,141	1,825,814	25,030		1,850,844		-0.8%
6406	Information Technology Security	456,593	152,210			608,803	451,508	200,300		651,808		7.1%
6407	Project Management Office	421,815	201,933			623,748	423,779	200,568		624,347		0.1%
6531	Institutional Advancement	745,545	73,450			818,995	890,945	66,000		956,945		16.8%
6706	Continuing Education Registration	218,418	900			219,318				0		-100.0%
7102	Dir., Campus Services	480,333	620,650	420,620		1,521,603	472,176	625,150	2,192,000	3,289,326		116.2%
7201	Maintenance	2,210,463	504,025	80,000		2,794,488	2,199,823	538,225	75,000	2,813,048		0.7%
7202	Interior Services		297,750	86,000		383,750		180,750	76,800	257,550		-32.9%
7301	Housekeeping Services	3,181,833	1,422,339	32,400		4,636,572	3,134,530	1,422,500	62,364	4,619,394		-0.4%
7401	Utilities		3,280,000			3,280,000		3,150,000		3,150,000		-4.0%
7501	Grounds	698,870	122,000	120,000		940,870	698,111	121,800	57,300	877,211		-6.8%
7707	WLB Remodeling			250,000		250,000						-100.0%
7714	ADA Campus Modifications		12,600			12,600		12,000		12,000		-4.8%
7725	SCI Remodeling			4,000,000		4,000,000			15,000,000	15,000,000		275.0%
7745	Information Technlgy Infrastructure		527,000	368,000		895,000		418,660	451,829	870,489		-2.7%
7829	Series 17 COP P&I (Arts & CTE)				3,688,113	3,688,113				3,686,988		0.0%
8120	NSF-Schlrshp-Sci, Tech, Eng & Math	3,117				3,117	782			782		-74.9%
9101	Dining Services	791				791						-100.0%
9104	Child Development Center	428,300				428,300	421,707			421,707		-1.5%
9111	The Market	148				148						-100.0%
9117	Cafe Tempo	49				49						-100.0%
<b>Grand Total</b>		<b>120,976,907</b>	<b>30,383,149</b>	<b>7,004,452</b>	<b>3,688,113</b>	<b>162,052,621</b>	<b>122,713,796</b>	<b>29,539,330</b>	<b>19,162,743</b>	<b>3,686,988</b>	<b>175,102,857</b>	<b>8.1%</b>

JOHNSON COUNTY COMMUNITY COLLEGE

FY 2021-22 BUDGET

GENERAL FUND 0201

ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2020-21	FY 2021-22		% Change
			Budget	Budget Proposed	Increase/Decrease	
Salaries & Benefits	52010	FT Reg. Salaried	22,026,300	22,150,014	123,714	0.6%
	52011	PT Reg. Salaried	93,730	93,732	2	0.0%
	52020	FT Reg. Faculty	27,725,580	27,411,894	-313,686	-1.1%
	52030	FT Reg. Hourly	13,064,397	12,761,250	-303,147	-2.3%
	52050	FT Temp. Salaried	203,793	201,650	-2,143	-1.1%
	52060	FT Temp. Faculty Salaried	454,598	682,104	227,506	50.0%
	52070	FT Temp. Hourly	88,406	64,018	-24,388	-27.6%
	52090	Vacation Adjustment Expense	350,000	350,000	0	0.0%
	52091	Retirement Incentive Expense	598,000	700,000	102,000	17.1%
	52110	PT Credit Instruction Sup Cont	12,751,689	13,359,113	607,424	4.8%
	52130	PT Noncredit Instruction Sup Cont	245,873	245,965	92	0.0%
	52140	Overload Credit Instrction Sup Cont	1,911,651	2,046,698	135,047	7.1%
	52141	Substitute Pay Sup Cont	125,850	120,540	-5,310	-4.2%
	52150	PT Reg. Hourly	7,590,500	7,470,975	-119,525	-1.6%
	52160	PT Temp. Hourly	2,902,727	3,126,317	223,590	7.7%
	52170	Temporary Office Aides	8,880	3,380	-5,500	-61.9%
	52180	Overtime	401,221	382,601	-18,620	-4.6%
	52181	Overtime Charge-backs	-12,360	-12,000	360	-2.9%
	52190	Other Supplemental Compensation	1,407,454	1,356,267	-51,187	-3.6%
	52210	College Work Study	80,000	80,000	0	0.0%
	52310	Spotlight Awards Salaried	10,000	10,000	0	0.0%
	52320	Distinguished Status, Faculty	50,000	50,000	0	0.0%
	52330	EXCEL Awards - Hourly	10,500	6,500	-4,000	-38.1%
	52350	Severance Pay	100,000	100,000	0	0.0%
	52410	Communication Stipend	115,122	117,632	2,510	2.2%
	52680	Sabbatical Replacement Pool	122,608	112,650	-9,958	-8.1%
	52690	Salaries Contingency	-1,800,000	-850,745	949,255	-52.7%
	52915	KPERS Employer	125,000	125,000	0	0.0%
	52920	Medical/Dental Insurance	375,224	0	-375,224	-100.0%
	52950	Worker's Compensation	87,320	90,240	2,920	3.3%
	52980	Fringe Benefits Chargeback	29,762,844	30,358,000	595,156	2.0%
<b>Salaries &amp; Benefits Total</b>			<b>120,976,907</b>	<b>122,713,796</b>	<b>1,736,889</b>	<b>1.4%</b>
Current Operating & Grants	53020	Event Officials	62,500	62,500	0	0.0%
	53030	Legal Services	100,000	100,000	0	0.0%
	53040	Audit Services	80,000	85,000	5,000	6.3%
	53045	Collection Costs	90,000	88,000	-2,000	-2.2%
	53050	Insurance, Property/Casualty/Other	740,743	880,870	140,127	18.9%
	53060	Contracted Services	8,458,599	8,527,609	69,010	0.8%
	53065	SB 155 Shared Funding Payments	450,000	300,000	-150,000	-33.3%
	53110	Overnight Travel	864,513	706,412	-158,101	-18.3%
	53116	Travel - AQIP	8,000	9,000	1,000	12.5%
	53120	Staff Development Training & Travel	424,800	425,400	600	0.1%
	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	129,573	99,512	-30,062	-23.2%

**JOHNSON COUNTY COMMUNITY COLLEGE**  
**FY 2021-22 BUDGET**  
**GENERAL FUND 0201**  
**ACCOUNT CODE SUMMARY**

Account Type	Account Code	Account Description	FY 2020-21	FY 2021-22		% Change
			Budget	Budget Proposed	Increase/Decrease	
	53150	Non-Capital Supplies and Materials	5,819,817	5,085,015	-734,802	-12.6%
	53161	Computer Software & Licenses	3,323,793	3,569,217	245,424	7.4%
	53170	Technical Training	57,600	65,450	7,850	13.6%
	53180	Applicant Travel	15,000	14,900	-100	-0.7%
	53190	Recruiting Travel	25,632	24,228	-1,404	-5.5%
	53210	Printing, Binding & Publications	183,650	124,650	-59,000	-32.1%
	53220	Advertising and Promotions	882,500	900,000	17,500	2.0%
	53230	Memberships	367,263	366,284	-979	-0.3%
	53231	Accreditation Expenses	38,510	44,460	5,950	15.5%
	53270	Bad Debt Expense	400,000	350,000	-50,000	-12.5%
	53310	Electric	3,030,000	2,900,000	-130,000	-4.3%
	53320	Water	170,000	170,000	0	0.0%
	53330	Natural Gas	80,000	80,000	0	0.0%
	53340	Telephone	218,000	328,000	110,000	50.5%
	53350	Gasoline	60,000	60,000	0	0.0%
	53420	Subscriptions	513,062	467,075	-45,987	-9.0%
	53610	Rentals and Leases	636,171	620,045	-16,126	-2.5%
	53620	Repairs and Maintenance	751,766	652,332	-99,434	-13.2%
	53630	Freight	111,000	119,000	8,000	7.2%
	53640	Special Events	368,565	251,072	-117,493	-31.9%
	53641	Retirement Recognitions	10,000	10,000	0	0.0%
	53650	Postage	320,000	336,000	16,000	5.0%
	53690	Contingency	600,000	600,000	0	0.0%
	55610	Income Tax	2,500	2,500	0	0.0%
	56010	Grants	260,593	385,800	125,207	48.0%
	56018	Foster Care & Killed on Duty Grant	80,000	80,000	0	0.0%
	56032	Federal SEOG Match	80,000	80,000	0	0.0%
<b>Current Operating &amp; Grants Total</b>			<b>30,383,149</b>	<b>29,539,330</b>	<b>-843,819</b>	<b>-2.8%</b>
Capital Items	54020	Remodeling and Renovations	506,620	2,268,800	1,762,180	347.8%
	54040	Library Books	186,637	195,969	9,332	5.0%
	54050	Furniture and Equipment	1,889,195	1,579,974	-309,221	-16.4%
	54065	Art Acquisitions	3,000	3,000	0	0.0%
	54080	Building Improvements	4,351,000	15,100,000	10,749,000	247.0%
	54090	Land Improvements	68,000	15,000	-53,000	-77.9%
<b>Capital Items Total</b>			<b>7,004,452</b>	<b>19,162,743</b>	<b>12,158,291</b>	<b>173.6%</b>
Debt Service	57810	Principal Payments	1,875,000	1,970,000	95,000	5.1%
	57820	Interest Payments	1,811,613	1,715,488	-96,125	-5.3%
	57830	Fee Payments	1,500	1,500	0	0.0%
<b>Debt Service Total</b>			<b>3,688,113</b>	<b>3,686,988</b>	<b>-1,125</b>	<b>0.0%</b>
<b>Grand Total</b>			<b>162,052,621</b>	<b>175,102,857</b>	<b>13,050,236</b>	<b>8.1%</b>



JOHNSON COUNTY COMMUNITY COLLEGE  
 FY 2021-22 BUDGET  
 CAPITAL OUTLAY (7111) & CAPITAL OUTLAY DEBT SERVICE (7332) FUNDS  
 ORGANIZATION SUMMARY BY ACCOUNT TYPE

ORG	ORGANIZATION NAME	FY 2020-21 Budget			FY 2021-22 Budget Proposed			% CHANGE
		CAPITAL	DEBT SERVICE	TOTAL	CAPITAL	DEBT SERVICE	TOTAL	
7102	Dir., Campus Services	1,500,000		1,500,000	6,499,000		6,499,000	333.3%
7828	Series 16 G/O P&I - Cap Outlay		1,978,250	1,978,250				-100.0%
<b>Grand Total</b>		<b>1,500,000</b>	<b>1,978,250</b>	<b>3,478,250</b>	<b>6,499,000</b>		<b>6,499,000</b>	<b>86.8%</b>

JOHNSON COUNTY COMMUNITY COLLEGE  
 FY 2021-22 BUDGET  
 CAPITAL OUTLAY (7111) & CAPITAL OUTLAY DEBT SERVICE (7332) FUNDS  
 ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2020-21	FY 2021-22		
			Budget	Budget Proposed	Increase/Decrease	% Change
Capital Items	54080	Building Improvements	1,500,000	6,499,000	4,999,000	333.3%
<b>Capital Items Total</b>			<b>1,500,000</b>	<b>6,499,000</b>	<b>4,999,000</b>	<b>333.3%</b>
Debt Service	57810	Principal Payments	1,930,000	0	-1,930,000	-100.0%
	57820	Interest Payments	48,250	0	-48,250	-100.0%
<b>Debt Service Total</b>			<b>1,978,250</b>	<b>0</b>	<b>-1,978,250</b>	<b>-100.0%</b>
<b>Grand Total</b>			<b>3,478,250</b>	<b>6,499,000</b>	<b>3,020,750</b>	<b>86.8%</b>

**JOHNSON COUNTY COMMUNITY COLLEGE**  
**FY 2021-22 BUDGET**  
**ADULT SUPPLEMENTARY EDUCATION FUND 0601**  
**ORGANIZATION SUMMARY BY ACCOUNT TYPE**

**FY 2020-21 Budget**

**FY 2021-22 Budget Proposed**

ORG	ORGANIZATION NAME	CURRENT				CURRENT				% CHANGE
		SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	TOTAL	SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	TOTAL	
1404	Transportation-Continuing Ed	162,195	19,000	24,000	205,195	162,150	18,000	24,000	204,150	-0.5%
1405	Professional Education	59,472	67,065		126,537	59,455	185,065		244,520	93.2%
1406	Youth Programs	100,928	40,700		141,628	83,778	43,200		126,978	-10.3%
1407	Business Workshops/Seminars	118,943	184,630		303,573	108,100	194,630		302,730	-0.3%
1409	Microcomputer Training	237,886	427,700		665,586	216,200	455,700		671,900	0.9%
1410	MTC Programming - Box Office		78,787		78,787		39,287		39,287	-50.1%
1412	Health & Human Services	81,098	38,950		120,048	64,860	85,550		150,410	25.3%
1413	Personal Enrichment	113,537	57,550		171,087	86,480	56,050		142,530	-16.7%
1414	Developing Programs	427,753	1,099,156		1,526,909	427,634	1,099,156		1,526,790	0.0%
1415	Police Training		21,700		21,700		21,700		21,700	0.0%
1416	Continuing Education	1,622	9,950		11,572	0	0		0	-100.0%
1439	CE - NARS	34,169	139,500		173,669	48,645	156,000		204,645	17.8%
1440	Supply Chain and Logistics	97,317	85,950		183,267	95,128	183,550		278,678	52.1%
1441	MTC Sales and Marketing		1,223,500		1,223,500		1,215,750		1,215,750	-0.6%
1442	MTC Operations	46,350	148,500		194,850	46,350	148,500	81,930	276,780	42.0%
1443	MTC Art Education		107,750		107,750		107,750		107,750	0.0%
1465	Marketing		75,700		75,700		75,700		75,700	0.0%
1488	Sports Clinics	60,515	14,000		74,515	60,498	14,000		74,498	0.0%
1489	Visual Art Education	10,380	2,850		13,230	10,378	2,850		13,228	0.0%
1493	Emergency Medical Science-CE	30,276	23,000		53,276	30,268	23,000		53,268	0.0%
1494	Fire Science-CE	11,354	7,000		18,354	11,351	7,000		18,351	0.0%
4612	VP Continuing Education	169,365	26,700		196,065		0		0	-100.0%
4613	Dean, Continuing Education	1,108,656	10,200		1,118,856	1,168,478	0		1,168,478	4.4%
4638	Continuing Education Operations		25,200		25,200		46,700		46,700	85.3%
4707	Benchmarking/Market Research	358,338	95,000		453,338	359,983	138,000		497,983	9.8%
6203	Employee Benefits					24,686			24,686	100.0%
6707	Continuing Education Marketing		300,000		300,000		300,000		300,000	0.0%
<b>Grand Total</b>		<b>3,230,152</b>	<b>4,330,038</b>	<b>24,000</b>	<b>7,584,190</b>	<b>3,064,421</b>	<b>4,617,138</b>	<b>105,930</b>	<b>7,787,489</b>	<b>2.7%</b>

**JOHNSON COUNTY COMMUNITY COLLEGE**  
**FY 2021-22 BUDGET**  
**ADULT SUPPLEMENTARY EDUCATION FUND 0601**  
**ACCOUNT CODE SUMMARY**

Account Type	Account Code	Account Description	FY 2020-21	FY 2021-22		% Change
			Budget	Budget Proposed	Increase/Decrease	
Salaries & Benefits	52010	FT Reg. Salaried	1,132,823	1,035,076	-97,747	-8.6%
	52050	FT Temp. Salaried		56,132	56,132	
	52130	PT Noncredit Instruction Sup Cont	1,321,441	1,251,341	-70,100	-5.3%
	52150	PT Reg. Hourly	65,427	22,800	-42,627	-65.2%
	52160	PT Temp. Hourly	58,450	52,610	-5,840	-10.0%
	52170	Temporary Office Aides	44,837	44,837	0	0.0%
	52180	Overtime	4,198	4,276	78	1.9%
	52181	Overtime Charge-backs	46,350	46,350	0	0.0%
	52190	Other Supplemental Compensation	4,448	4,448	0	0.0%
	52410	Communication Stipend	3,240	2,878	-362	-11.2%
	52690	Salaries Contingency		24,686	24,686	100.0%
	52980	Fringe Benefits Chargeback	548,938	518,987	-29,951	-5.5%
<b>Salaries &amp; Benefits Total</b>			<b>3,230,152</b>	<b>3,064,421</b>	<b>-165,731</b>	<b>-5.1%</b>
Current Operating & Grants	53020	Event Officials	2,000	2,000	0	0.0%
	53060	Contracted Services	2,541,761	2,907,261	365,500	14.4%
	53110	Overnight Travel	162,868	127,218	-35,650	-21.9%
	53130	Same Day Travel	59,483	54,433	-5,050	-8.5%
	53150	Non-Capital Supplies and Materials	668,976	648,976	-20,000	-3.0%
	53161	Computer Software & Licenses	15,730	14,330	-1,400	-8.9%
	53170	Technical Training	1,300	16,800	15,500	1192.3%
	53210	Printing, Binding & Publications	313,500	323,500	10,000	3.2%
	53220	Advertising and Promotions	375,000	370,000	-5,000	-1.3%
	53230	Memberships	40,953	36,353	-4,600	-11.2%
	53610	Rentals and Leases	22,400	22,400	0	0.0%
	53620	Repairs and Maintenance	7,500	6,500	-1,000	-13.3%
	53640	Special Events	79,067	56,367	-22,700	-28.7%
	53650	Postage	25,000	25,000	0	0.0%
	55610	Income Tax	14,500	6,000	-8,500	-58.6%
<b>Current Operating &amp; Grants Total</b>			<b>4,330,038</b>	<b>4,617,138</b>	<b>287,100</b>	<b>6.6%</b>
Capital Items	54050	Furniture and Equipment	24,000	105,930	81,930	341.4%
<b>Capital Items Total</b>			<b>24,000</b>	<b>105,930</b>	<b>81,930</b>	<b>341.4%</b>
<b>Grand Total</b>			<b>7,584,190</b>	<b>7,787,489</b>	<b>203,299</b>	<b>2.7%</b>

JOHNSON COUNTY COMMUNITY COLLEGE  
 FY 2021-22 BUDGET  
 MOTORCYCLE DRIVER SAFETY FUND 0701  
 ORGANIZATION SUMMARY BY ACCOUNT TYPE

ORG	ORGANIZATION NAME	FY 2020-21 Budget			FY 2021-22 Budget Proposed			% CHANGE
		SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	TOTAL	
1404	Transportation-Continuing Ed	69,203	31,300	100,503	50,267	26,200	76,467	-23.9%
1414	Developing Programs		8,986	8,986		8,986	8,986	0.0%
6203	Employee Benefits				465		465	100.0%
<b>Grand Total</b>		<b>69,203</b>	<b>40,286</b>	<b>109,489</b>	<b>50,732</b>	<b>35,186</b>	<b>85,918</b>	<b>-21.5%</b>

**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2021-22 BUDGET  
MOTORCYCLE DRIVER SAFETY FUND 0701  
ACCOUNT CODE SUMMARY**

Account Type	Account Code	Account Description	FY 2020-21	FY 2021-22		% Change
			Budget	Budget Proposed	Increase/Decrease	
Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	64,000	46,500	-17,500	-27.3%
	52690	Salaries Contingency		465	465	100.0%
	52980	Fringe Benefits Chargeback	5,203	3,767	-1,437	-27.6%
<b>Salaries &amp; Benefits Total</b>			<b>69,203</b>	<b>50,732</b>	<b>-18,472</b>	<b>-26.7%</b>
Current Operating & Grants	53060	Contracted Services	10,486	10,486	0	0.0%
	53130	Same Day Travel	150	150	0	0.0%
	53150	Non-Capital Supplies and Materials	20,500	15,500	-5,000	-24.4%
	53161	Computer Software & Licenses		1,000	1,000	100.0%
	53170	Technical Training	450	450	0	0.0%
	53620	Repairs and Maintenance	8,500	7,000	-1,500	-17.6%
	53640	Special Events	200	600	400	200.0%
<b>Current Operating &amp; Grants Total</b>			<b>40,286</b>	<b>35,186</b>	<b>-5,100</b>	<b>-12.7%</b>
<b>Grand Total</b>			<b>109,489</b>	<b>85,918</b>	<b>-23,572</b>	<b>-21.5%</b>

JOHNSON COUNTY COMMUNITY COLLEGE  
 FY 2021-22 BUDGET  
 TRUCK DRIVER TRAINING COURSE FUND 0501  
 ORGANIZATION SUMMARY BY ACCOUNT TYPE

FY 2020-21 Budget

FY 2021-22 Budget Proposed

ORG	ORGANIZATION NAME	CURRENT				CURRENT				% CHANGE
		SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	TOTAL	SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	TOTAL	
1404	Transportation-Continuing Ed	129,756	146,900	5,000	281,656	129,720	159,900	5,000	294,620	4.6%
1414	Developing Programs	164,527	351,000		515,527	164,482	351,000		515,482	0.0%
6203	Employee Benefits					2,722			2,722	100.0%
<b>Grand Total</b>		<b>294,283</b>	<b>497,900</b>	<b>5,000</b>	<b>797,183</b>	<b>296,923</b>	<b>510,900</b>	<b>5,000</b>	<b>812,823</b>	<b>2.0%</b>

**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2021-22 BUDGET  
TRUCK DRIVER TRAINING COURSE FUND 0501  
ACCOUNT CODE SUMMARY**

Account Type	Account Code	Account Description	FY 2020-21	FY 2021-22		% Change
			Budget	Budget Proposed	Increase/Decrease	
Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	272,157	272,157	0	0.0%
	52690	Salaries Contingency		2,722	2,722	100.0%
	52980	Fringe Benefits Chargeback	22,126	22,045	-82	-0.4%
<b>Salaries &amp; Benefits Total</b>			<b>294,283</b>	<b>296,923</b>	<b>2,640</b>	<b>0.9%</b>
Current Operating & Grants	53060	Contracted Services	161,675	161,675	0	0.0%
	53110	Overnight Travel	2,200	4,200	2,000	90.9%
	53130	Same Day Travel	2,200	2,200	0	0.0%
	53150	Non-Capital Supplies and Materials	8,000	8,000	0	0.0%
	53161	Computer Software & Licenses	500	500	0	0.0%
	53170	Technical Training	4,800	4,800	0	0.0%
	53230	Memberships	400	400	0	0.0%
	53350	Gasoline	20,000	22,000	2,000	10.0%
	53610	Rentals and Leases	279,325	288,325	9,000	3.2%
	53620	Repairs and Maintenance	18,000	18,000	0	0.0%
	53640	Special Events	800	800	0	0.0%
<b>Current Operating &amp; Grants Total</b>			<b>497,900</b>	<b>510,900</b>	<b>13,000</b>	<b>2.6%</b>
Capital Items	54050	Furniture and Equipment	5,000	5,000	0	0.0%
<b>Capital Items Total</b>			<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.0%</b>
<b>Grand Total</b>			<b>797,183</b>	<b>812,823</b>	<b>15,640</b>	<b>2.0%</b>



JOHNSON COUNTY COMMUNITY COLLEGE  
 FY 2021-22 BUDGET  
 AUXILIARY ENTERPRISE FUND 1302  
 ORGANIZATION SUMMARY BY ACCOUNT TYPE

ORG	ORGANIZATION NAME	FY 2020-21 Budget					FY 2021-22 Budget Proposed					% CHANGE
		SALARIES & BENEFITS	COST OF SALES	CURRENT OPERATING & GRANTS	CAPITAL	TOTAL	SALARIES & BENEFITS	COST OF SALES	CURRENT OPERATING & GRANTS	CAPITAL	TOTAL	
1205	Hospitality Management			10,000		10,000			10,000		10,000	0.0%
6203	Employee Benefits						42,538				42,538	100.0%
9101	Dining Services	2,257,067	825,000	460,700		3,542,767	2,178,951	621,000	349,600	26,681	3,176,232	-10.3%
9102	Vending	21,150				21,150	21,289				21,289	0.7%
9103	Bookstore	1,300,762	4,096,000	273,700		5,670,462	1,292,067	4,723,000	212,200		6,227,267	9.8%
9104	Child Development Center	1,655,177	55,000	80,827	16,665	1,807,669	1,648,385	51,000	68,927	0	1,768,312	-2.2%
9105	Auto Technology Project			2,000		2,000			2,000		2,000	0.0%
9109	Concessions & Special Events		22,000	18,000		40,000		22,000	18,000		40,000	0.0%
9110	Cosmetology Products for Resale		12,000	3,000		15,000		9,000	500		9,500	-36.7%
9111	The Market	469,459	341,500	39,500		850,459	438,689	248,100	31,000		717,789	-15.6%
9113	Dental Hygiene Products for Resale		3,000			3,000		2,500			2,500	-16.7%
9114	Pastry/Baking Store			50,000		50,000			50,000		50,000	0.0%
9116	HVAC Auxiliary Account			2,000		2,000			0		0	-100.0%
9117	Cafe Tempo	111,948	83,500	31,325		226,773	99,057	62,300	24,350		185,707	-18.1%
9118	Campus Farm			13,400		13,400			13,500		13,500	0.7%
9150	Auxiliary Services			55,800		55,800			82,800		82,800	48.4%
9151	Auxiliary Construction			10,000	25,000	35,000			10,000	25,000	35,000	0.0%
<b>Grand Total</b>		<b>5,815,563</b>	<b>5,438,000</b>	<b>1,050,252</b>	<b>41,665</b>	<b>12,345,480</b>	<b>5,720,976</b>	<b>5,738,900</b>	<b>872,877</b>	<b>51,681</b>	<b>12,384,434</b>	<b>0.3%</b>

**JOHNSON COUNTY COMMUNITY COLLEGE**  
**FY 2021-22 BUDGET**  
**AUXILIARY ENTERPRISE FUND 1302**  
**ACCOUNT CODE SUMMARY**

Account Type	Account Code	Account Description	FY 2020-21	FY 2021-22		% Change
			Budget	Budget Proposed	Increase/Decrease	
Salaries & Benefits	52010	FT Reg. Salaried	539,707	539,705	-2	0.0%
	52030	FT Reg. Hourly	1,738,344	1,726,378	-11,966	-0.7%
	52150	PT Reg. Hourly	1,390,121	1,393,098	2,977	0.2%
	52160	PT Temp. Hourly	691,130	559,590	-131,540	-19.0%
	52180	Overtime	34,093	24,500	-9,593	-28.1%
	52181	Overtime Charge-backs	10,300	5,000	-5,300	-51.5%
	52190	Other Supplemental Compensation	1,256	0	-1,256	-100.0%
	52410	Communication Stipend	1,260	1,442	182	14.4%
	52690	Salaries Contingency		42,538	42,538	100.0%
	52980	Fringe Benefits Chargeback	1,409,352	1,428,725	19,372	1.4%
<b>Salaries &amp; Benefits Total</b>			<b>5,815,563</b>	<b>5,720,976</b>	<b>-94,587</b>	<b>-1.6%</b>
Cost of Sales	51520	Cost of Sales-Fruit/Vegetables	110,000	81,000	-29,000	-26.4%
	51530	Cost of Sales-Beverage	141,000	107,000	-34,000	-24.1%
	51540	Cost of Sales-Other Groceries	565,000	425,000	-140,000	-24.8%
	51550	Cost of Sales-Dairy	74,000	56,700	-17,300	-23.4%
	51560	Cost of Sales-Bakery	18,500	13,600	-4,900	-26.5%
	51650	Cost of Sales-Cold Bev-Frozen	12,000	42,000	30,000	250.0%
	51710	Cost of Sales-New Books	2,300,000	2,400,000	100,000	4.3%
	51730	Cost of Sales-Trade Books	8,000	7,000	-1,000	-12.5%
	51740	Cost of Sales-Class	350,000	300,000	-50,000	-14.3%
	51750	Cost of Sales-Soft Goods	110,000	90,000	-20,000	-18.2%
	51760	Cost of Sales-Miscellaneous	18,000	6,000	-12,000	-66.7%
	51770	Cost of Sales-Electronics	180,000	100,000	-80,000	-44.4%
	51790	Cost of Sales-Cards & Gifts	30,000	20,000	-10,000	-33.3%
	51810	Cost of Sales-Cosmetology Products	12,000	9,000	-3,000	-25.0%
	51812	Cost of Sales-Dental Hygiene Prod	3,000	2,500	-500	-16.7%
	51910	Cost of Sales-Food	55,000	51,000	-4,000	-7.3%
	51660	Cost of Sales-Groceries	60,000	47,000	-13,000	-21.7%
	51715	Cost of Sales-Day 1 Access	1,100,000	1,800,000	700,000	63.6%
	51610	Cost of Sales-Hot Food	60,000	40,000	-20,000	-33.3%
	51630	Cost of Sales-Hot Beverage	120,000	40,000	-80,000	-66.7%
	51640	Cost of Sales-Bottled Cold	110,000	100,000	-10,000	-9.1%
	51670	Cost of Sales-Sundries	1,500	1,100	-400	-26.7%
<b>Cost of Sales Total</b>			<b>5,438,000</b>	<b>5,738,900</b>	<b>300,900</b>	<b>5.5%</b>
Current Operating & Grants	53060	Contracted Services	226,800	205,200	-21,600	-9.5%
	53110	Overnight Travel	33,200	20,200	-13,000	-39.2%
	53120	Staff Development Training & Travel		2,000	2,000	
	53130	Same Day Travel	3,900	3,100	-800	-20.5%
	53150	Non-Capital Supplies and Materials	414,500	340,000	-74,500	-18.0%
	53161	Computer Software & Licenses	47,600	32,600	-15,000	-31.5%
	53170	Technical Training	500	500	0	0.0%
	53220	Advertising and Promotions	22,500	20,500	-2,000	-8.9%
	53230	Memberships	8,152	5,452	-2,700	-33.1%

**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2021-22 BUDGET  
AUXILIARY ENTERPRISE FUND 1302  
ACCOUNT CODE SUMMARY**

Account Type	Account Code	Account Description	FY 2020-21	FY 2021-22		% Change
			Budget	Budget Proposed	Increase/Decrease	
	53231	Accreditation Expenses	775	775	0	0.0%
	53270	Bad Debt Expense	44,500	8,000	-36,500	-82.0%
	53610	Rentals and Leases	45,000	44,000	-1,000	-2.2%
	53620	Repairs and Maintenance	55,000	42,500	-12,500	-22.7%
	53630	Freight	100,000	100,000	0	0.0%
	53640	Special Events	6,500	5,700	-800	-12.3%
	55510	Other Tax Assessments	6,325	7,350	1,025	16.2%
	55610	Income Tax	5,000	5,000	0	0.0%
	53245	Meal Share Expense	30,000	30,000	0	0.0%
<b>Current Operating &amp; Grants Total</b>			<b>1,050,252</b>	<b>872,877</b>	<b>-177,375</b>	<b>-16.9%</b>
Capital Items	54050	Furniture and Equipment	16,665	26,681	10,016	60.1%
	54090	Land Improvements	25,000	25,000	0	0.0%
<b>Capital Items Total</b>			<b>41,665</b>	<b>51,681</b>	<b>10,016</b>	<b>24.0%</b>
<b>Grand Total</b>			<b>12,345,480</b>	<b>12,384,434</b>	<b>38,954</b>	<b>0.3%</b>

**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2021-22 BUDGET  
STUDENT ACTIVITY FUND 0101  
ORGANIZATION SUMMARY BY ACCOUNT TYPE**

ORG	ORGANIZATION NAME	FY 2020-21 Budget			FY 2021-22 Budget Proposed			% CHANGE
		SALARIES & BENEFITS	OPERATING & GRANTS	TOTAL	SALARIES & BENEFITS	OPERATING & GRANTS	TOTAL	
5201	Student Activities	41,200	63,600	104,800	102,513	58,300	160,813	53.4%
5202	Campus Ledger	75,691	33,634	109,325	75,670	25,640	101,310	-7.3%
5204	Student Life		261,750	261,750		263,250	263,250	0.6%
5205	Graduation		34,400	34,400		34,400	34,400	0.0%
5209	Center for Student Involvement	126,072	51,069	177,141	192,220	44,200	236,420	33.5%
5210	Student Senate		45,800	45,800		45,800	45,800	0.0%
5211	Cheerleaders		29,500	29,500		29,500	29,500	0.0%
5212	Student Basic Needs Center		16,689	16,689		9,500	9,500	-43.1%
5215	Phi Theta Kappa		7,400	7,400		7,400	7,400	0.0%
5216	Leadership Institute		8,600	8,600		18,600	18,600	116.3%
5217	Vocal Ensemble Showcase	3,244	6,000	9,244	3,243	6,000	9,243	0.0%
5601	Athletic Training		900	900		900	900	0.0%
5602	Baseball		31,513	31,513		31,513	31,513	0.0%
5603	Men's Basketball		32,237	32,237		32,237	32,237	0.0%
5604	Women's Basketball		32,237	32,237		32,237	32,237	0.0%
5607	Men's Soccer		22,863	22,863		22,863	22,863	0.0%
5608	Women's Soccer		24,793	24,793		24,793	24,793	0.0%
5609	Softball		31,513	31,513		31,513	31,513	0.0%
5612	Volleyball		26,257	26,257		26,257	26,257	0.0%
5701	Health Services		16,000	16,000		16,000	16,000	0.0%
6203	Employee Benefits				2,726		2,726	100.0%
8107	Student Activity Grants Account		1,338,548	1,338,548		1,378,848	1,378,848	3.0%
<b>Grand Total</b>		<b>246,207</b>	<b>2,115,303</b>	<b>2,361,510</b>	<b>376,373</b>	<b>2,139,751</b>	<b>2,516,124</b>	<b>6.5%</b>

JOHNSON COUNTY COMMUNITY COLLEGE

FY 2021-22 BUDGET

STUDENT ACTIVITY FUND 0101

ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2020-21	FY 2021-22		% Change
			Budget	Budget Proposed	Increase/Decrease	
Salaries & Benefits	52160	PT Temp. Hourly	167,272	272,649	105,377	63.0%
	52190	Other Supplemental Compensation	73,000	73,000	0	0.0%
	52690	Salaries Contingency	0	2,726	2,726	100.0%
	52980	Fringe Benefits Chargeback	5,935	27,998	22,063	371.7%
<b>Salaries &amp; Benefits Total</b>			<b>246,207</b>	<b>376,373</b>	<b>130,166</b>	<b>52.9%</b>
Current Operating & Grants	53060	Contracted Services	69,600	73,600	4,000	5.7%
	53110	Overnight Travel	7,600	7,500	-100	-1.3%
	53130	Same Day Travel	1,000	1,000	0	0.0%
	53140	Team Travel	349,013	348,213	-800	-0.2%
	53145	Post Season Team Travel	120,000	120,000	0	0.0%
	53150	Non-Capital Supplies and Materials	99,352	83,800	-15,552	-15.7%
	53210	Printing, Binding & Publications	2,300	2,300	0	0.0%
	53230	Memberships	2,690	2,690	0	0.0%
	53610	Rentals and Leases	21,500	19,200	-2,300	-10.7%
	53640	Special Events	103,700	102,600	-1,100	-1.1%
	56010	Grants	1,078,248	1,082,548	4,300	0.4%
	56011	Incentive Grant	55,300	55,300	0	0.0%
	56012	Supplemental Grant	40,000	91,000	51,000	127.5%
	56013	Book Grant	20,000	5,000	-15,000	-75.0%
	56014	Veteran's Grant	39,000	39,000	0	0.0%
	56016	President's Scholarship Grant	76,000	76,000	0	0.0%
	56019	Cavalier Guarantee Grant	30,000	30,000	0	0.0%
<b>Current Operating &amp; Grants Total</b>			<b>2,115,303</b>	<b>2,139,751</b>	<b>24,448</b>	<b>1.2%</b>
<b>Grand Total</b>			<b>2,361,510</b>	<b>2,516,124</b>	<b>154,614</b>	<b>6.5%</b>

## **V. Capital Expenditures**



**JOHNSON COUNTY COMMUNITY COLLEGE  
FY 2021-2022 BUDGET  
CAPITAL EXPENDITURES SUMMARY**

Fund	Fund Description	Account Code	Account Description	FY 2020-21	FY 2021-22		% Change
				Budget	Budget Proposed	Increase/Decrease	
0201	General Fund	54020	Remodeling and Renovations	506,620	2,268,800	1,762,180	347.8%
		54040	Library Books	186,637	195,969	9,332	5.0%
		54050	Furniture and Equipment	1,889,195	1,579,974	-309,221	-16.4%
		54065	Art Acquisitions	3,000	3,000	0	0.0%
		54080	Building Improvements	4,351,000	15,100,000	10,749,000	247.0%
		54090	Land Improvements	68,000	15,000	-53,000	-77.9%
<b>0201</b>	<b>Total</b>			<b>7,004,452</b>	<b>19,162,743</b>	<b>12,158,291</b>	<b>173.6%</b>
0501	Truck Driver Training Course Fund	54050	Furniture and Equipment	5,000	5,000	0	0.0%
<b>0501</b>	<b>Total</b>			<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.0%</b>
0601	Adult Supplementary Education Fund	54050	Furniture and Equipment	24,000	105,930	81,930	341.4%
<b>0601</b>	<b>Total</b>			<b>24,000</b>	<b>105,930</b>	<b>81,930</b>	<b>341.4%</b>
1302	Auxiliary Enterprise Funds	54050	Furniture and Equipment	16,665	26,681	10,016	60.1%
		54090	Land Improvements	25,000	25,000	0	0.0%
<b>1302</b>	<b>Total</b>			<b>41,665</b>	<b>51,681</b>	<b>10,016</b>	<b>24.0%</b>
7111	Capital Outlay Fund	54080	Building Improvements	1,500,000	6,499,000	4,999,000	333.3%
<b>7111</b>	<b>Total</b>			<b>1,500,000</b>	<b>6,499,000</b>	<b>4,999,000</b>	<b>333.3%</b>
7127	Campus Development Fund	54090	Land Improvements	750,000	750,000	0	0.0%
<b>7127</b>	<b>Total</b>			<b>750,000</b>	<b>750,000</b>	<b>0</b>	<b>0.0%</b>
7215	ITC Repair & Maintenance Reserve Fd	54080	Building Improvements	170,000	264,000	94,000	55.3%
<b>7215</b>	<b>Total</b>			<b>170,000</b>	<b>264,000</b>	<b>94,000</b>	<b>55.3%</b>
<b>Grand Total</b>				<b>9,495,117</b>	<b>26,838,354</b>	<b>17,343,237</b>	<b>182.7%</b>

Note: Account 54065 Art Acquisitions is not included in the Capital Expenditures Detail.

Fund 2219 is listed in the Capital Schedule Expenditures Detail and will be entered in the Grant Module.



**FY22 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		Remodel Requests	1	2,192,000.00	2,192,000.00
				7202 Interior Services		Classroom carpet replacement	1	76,800.00	76,800.00
			<b>Remodeling and Renovations Total</b>				<b>2</b>	<b>2,268,800.00</b>	<b>2,268,800.00</b>
		54040	Library Books	4102 Library		Library Books	1	195,969.00	195,969.00
			<b>Library Books Total</b>				<b>1</b>	<b>195,969.00</b>	<b>195,969.00</b>
		54050	Furniture and Equipment	1102 Journalism & Media Comm		Video Camera; replacing inventory number 56134	1	5,115.00	5,115.00
						Video Camera; replacing inventory number 56135	1	5,115.00	5,115.00
						Video Camera; replacing inventory number 56136	1	5,115.00	5,115.00
				1103 Fine Arts		Inex Blast Cabinet	1	10,000.00	10,000.00
						ShopBot Desktop Max CNC Router with Enclosure	1	12,000.00	12,000.00
				1108 Theater		10,000 Lumen HD projector for Bodker Black Box Theater	1	15,000.00	15,000.00
				1117 Health & Wellness		Stepper; replacing inventory number 56438	1	8,100.00	8,100.00
						Treadmill; replacing inventory number 56437	1	8,000.00	8,000.00
						Washing Machine - Fitness Center; replacing inventory number 56397	1	7,000.00	7,000.00
				1118 Astronomy		Quantum Hydrogen Alhoa 0.5 SE, WEDGE plate with female T-thread, DayStar Filters LLC	1	6,900.00	6,900.00
				1128 Biology		Lab Refridgerators; replacing inventory numbers 53973 and 53057	2	8,000.00	16,000.00
				1205 Hospitality Management		Commercial Dough Sheeter; replacing inventory number HB 50 (221)	1	6,833.00	6,833.00
						Dishwasher, door type + SPLASH-NL15T + drain water tampering kit. Install of DWT kit + standard warranty + delivery/set/install and remove existing;replacing inventory number *55853* and P103551	1	19,595.00	19,595.00
				1214 Fire Science		Self Contained Breathing Aparatus (SCBA) Soot Manufacturing	10	5,200.00	52,000.00
				1226 Metal Fab (Welding) Technology		Multiprocess AC/DC Welding Machines 250 amps or greater	16	10,000.00	160,000.00
						Pipe Beveling Machine	1	11,000.00	11,000.00
						XMT 350MPA Welding Machines with S74 MPA wire feeders; replacing inventory number 53173, 53174, 53175, 53176, 53177, 53178, 53179, 53180	8	8,000.00	64,000.00
				1289 Industrial Maintenance		Factory 4.0 Cyber Capstone Course equipment expansion CP lab station	1	60,000.00	60,000.00
				4302 Document Services		Slitter/Cutter/Creaser	1	41,000.00	41,000.00
						Wide Format Laminator	1	15,000.00	15,000.00
				4312 Video Services		Two Sony BRC-X1000 video cameras for Studio B	1	16,600.00	16,600.00
				6321 Police Department		Police All-Terrain Vehicle	1	11,000.00	11,000.00
				6341 Transportation		F250 XL truck w/plow - Replacing Inv#'s 56183, 56182	2	40,000.00	80,000.00
						Van - Replacing Inv# 56110	1	25,000.00	25,000.00
				6351 Network & Data Center Operations		Using FY21 budget to purchase FY22 capital server hardware replacements. Moving FY22 7745 switch replacements to 6351-54050 Network Switch - Replacements ITC - Data Closets \$42,703.48 GYM - Data Closets \$29,168.38 RC - 2nd and 3rd floor Data Closets \$216,235.56. Replaces JCCC #s: 56022, 56025, 56032, 56027, 56030, 56031, 56071, 56070, 56072, 56073, 55880, 55881 55889, 55888, 55882, 56017, 55883, 55900, 55886, 55895, 55887, 55907, 55893, 55884,55911, 55899, 55897, 55967, 55910, 55885, 55906, 55902, 55905, 55971, 55969, 55970, 55968, 55891, 55909, 55894, 55892, 55912	1	288,108.00	288,108.00
				7201 Maintenance		Toyota Tacoma pickup truck - Replacing Inv#'s 56139, 56140, 56141	3	25,000.00	75,000.00
				7301 Housekeeping Services		Tennant EcoH20 - T300e - Replacing Inv# 56195	1	5,500.00	5,500.00
						Tennant EcoH20 - T7 26" - Replacing Inv# 56379	1	18,641.00	18,641.00

**FY22 Capital Schedule Expenditures Detail**

Fund	Fund Name	Account	Account Description	Org	Org Name	Description	Qty	Unit Cost	Total Cost
						Windsor Chariot Vacuums - Replacing Inv#'s 56376, 56377, 56378	3	12,741.00	38,223.00
				7501	Grounds	JD 1570 w/cab, front mower, broom & sod cutter - Replacing Inv# 56233	1	45,000.00	45,000.00
						Tornado salt spreader - new	1	7,300.00	7,300.00
						Vicon spreader w/hydraulic controls - new	1	5,000.00	5,000.00
				7745	Information Technlgy Infrastructure	Border Security Firewalls and IPS - Replacement Cisco Firepower 4145	1	375,207.00	375,207.00
						Cisco Catalyst 9500 Switches	1	61,622.00	61,622.00
			<b>Furniture and Equipment Total</b>				<b>71</b>	<b>1,203,692.00</b>	<b>1,579,974.00</b>
		54080	Building Improvements	6351	Network & Data Center Operations	Upgrading wireless in RC building for conferences and smart classrooms	1	100,000.00	100,000.00
						7725 SCI Remodeling	1	15,000,000.00	15,000,000.00
			<b>Building Improvements Total</b>				<b>2</b>	<b>15,100,000.00</b>	<b>15,100,000.00</b>
		54090	Land Improvements	7745	Information Technlgy Infrastructure	Inside fiber plant work	1	15,000.00	15,000.00
			<b>Land Improvements Total</b>				<b>1</b>	<b>15,000.00</b>	<b>15,000.00</b>
<b>0201</b>	<b>Total</b>						<b>77</b>	<b>18,783,461.00</b>	<b>19,159,743.00</b>
0501	Truck Driver Training Course Fund	54050	Furniture and Equipment	1404	Transportation-Continuing Ed	Purchase of a Semi-trailer or classroom furniture for satellite classroom location	1	5,000.00	5,000.00
			<b>Furniture and Equipment Total</b>				<b>1</b>	<b>5,000.00</b>	<b>5,000.00</b>
<b>0501</b>	<b>Total</b>						<b>1</b>	<b>5,000.00</b>	<b>5,000.00</b>
0601	Adult Supplementary Education Fund	54050	Furniture and Equipment	1404	Transportation-Continuing Ed	2012 Toyota Prius - Drivers Ed vehicle, Car #125 : Replacing 55606	1	24,000.00	24,000.00
				1442	MTC Operations	Angenieux Super 35 EZ-1 & EZ-2 PL Lens Kit	1	22,440.00	22,440.00
						Blackmagic Design URSA Mini Pro 12K Camera	2	9,995.00	19,990.00
						Super Trooper 2kw Follow Spots for Yardley Hall. Replacing inventory #29781 AND #36630	2	19,750.00	39,500.00
			<b>Furniture and Equipment Total</b>				<b>6</b>	<b>76,185.00</b>	<b>105,930.00</b>
<b>0601</b>	<b>Total</b>						<b>6</b>	<b>76,185.00</b>	<b>105,930.00</b>
1302	Auxiliary Enterprise Funds	54050	Furniture and Equipment	9101	Dining Services	Frymaster Model No. FPPE314- Electric Fryer	1	26,681.00	26,681.00
			<b>Furniture and Equipment Total</b>				<b>1</b>	<b>26,681.00</b>	<b>26,681.00</b>
		54090	Land Improvements	9151	Auxiliary Construction	Land improvement projects	1	25,000.00	25,000.00
			<b>Land Improvements Total</b>				<b>1</b>	<b>25,000.00</b>	<b>25,000.00</b>
<b>1302</b>	<b>Total</b>						<b>2</b>	<b>51,681.00</b>	<b>51,681.00</b>
2219	Carl Perkins Voc Improv Grant	54050	Furniture and Equipment	1271	Vocational Improvements	9 kHz-3 GHz Rf Signal Generator	1	7,990.00	7,990.00
						AC/DC Trainers	5	6,600.00	33,000.00
						Dexa Oral Scanner	2	7,500.00	15,000.00
						GDI Flow Bench	1	9,500.00	9,500.00
						Inverter Drive Split System	1	8,800.00	8,800.00
						RF communications receiver with spectrum scope 50 kHz-3.3 GHz, option 06 (Public Service) with UT-122 P25 adapter	1	15,000.00	15,000.00
						Self Contained Breathing Aparatus (SCBA) Soot Manufacturing	10	5,200.00	52,000.00
						Spectrum Analyzer with Tracking Generator, 9 kHz-3 GHZ	1	8,655.00	8,655.00
			<b>Furniture and Equipment Total</b>				<b>22</b>	<b>69,245.00</b>	<b>149,945.00</b>
<b>2219</b>	<b>Total</b>						<b>22</b>	<b>69,245.00</b>	<b>149,945.00</b>
7111	Capital Outlay Fund	54080	Building Improvements	7102	Dir., Campus Services	Building improvement projects	1	6,499,000.00	6,499,000.00
			<b>Building Improvements Total</b>				<b>1</b>	<b>6,499,000.00</b>	<b>6,499,000.00</b>
<b>7111</b>	<b>Total</b>						<b>1</b>	<b>6,499,000.00</b>	<b>6,499,000.00</b>
7127	Campus Development Fund	54090	Land Improvements	7501	Campus development	Asphalt, paving, concrete, exterior signage projects	1	750,000.00	750,000.00
			<b>Land Improvements Total</b>				<b>1</b>	<b>750,000.00</b>	<b>750,000.00</b>
<b>7127</b>	<b>Total</b>						<b>1</b>	<b>750,000.00</b>	<b>750,000.00</b>
7215	ITC Repair & Maintenance Reserve Fd	54080	Building Improvements	7102	Dir., Campus Services	Building improvement projects	1	264,000.00	264,000.00
			<b>Building Improvements Total</b>				<b>1</b>	<b>264,000.00</b>	<b>264,000.00</b>
<b>7215</b>	<b>Total</b>						<b>1</b>	<b>264,000.00</b>	<b>264,000.00</b>



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



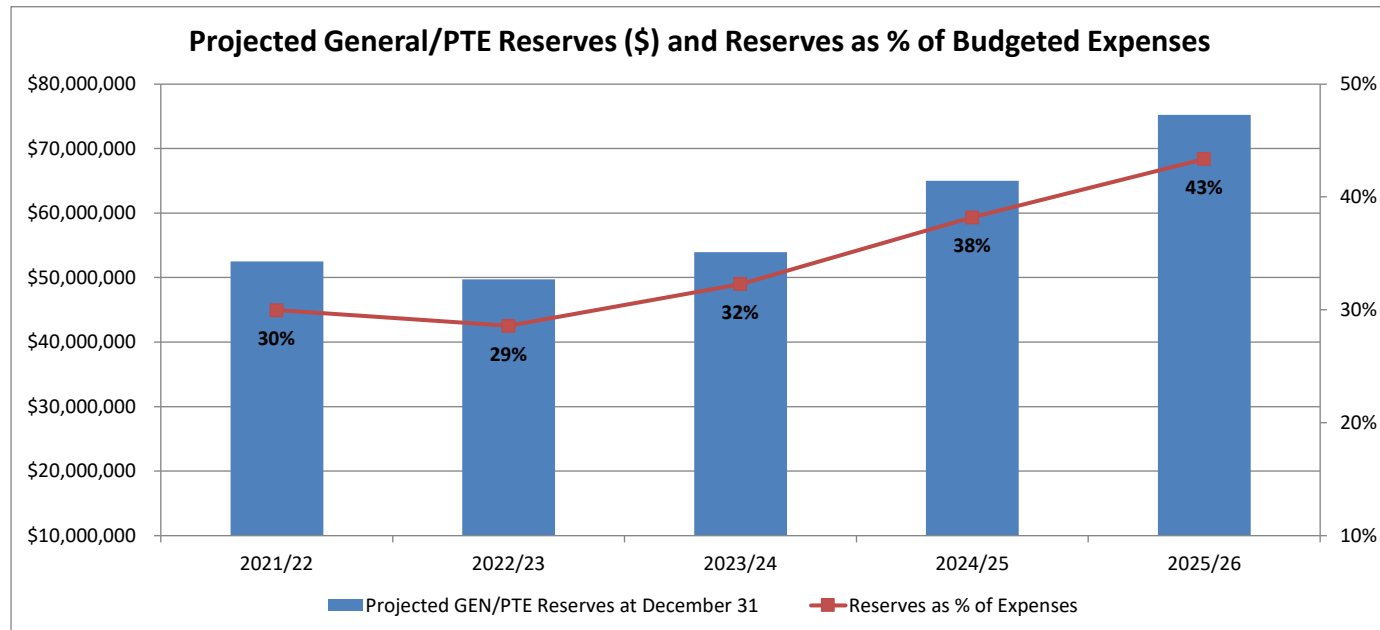
**JCCC FIVE YEAR BUDGET PROJECTION**  
**STATEMENTS OF REVENUES AND EXPENSES - GENERAL/PTE FUNDS**  
**YEARS ENDING JUNE 30, 2022 TO 2026**

4/15/2021	<b>Actual</b>	<b>Budget</b>	<b>PROJECTED BUDGETS</b>				
<b>Revenues</b>	<b><u>2019/20</u></b>	<b><u>2020/21</u></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>
Ad Valorem Property Taxes	\$ 102,387,873	\$ 106,429,442	\$ 111,030,287 4%	\$ 115,155,521 4%	\$ 118,330,994 3%	\$ 120,511,484 2%	\$ 122,735,585 2%
Tuition and Fees	28,162,734	28,704,855	27,858,698 -3%	27,858,698 0%	27,858,698 0%	27,858,698 0%	27,858,698 0%
State Aid	24,304,924	20,010,102	23,069,378 15%	23,069,378 0%	23,069,378 0%	23,069,378 0%	23,069,378 0%
Investment Income	1,616,424	600,000	500,000 -17%	510,000 2%	520,200 2%	530,604 2%	541,216 2%
Other Income	2,464,459	2,583,499	2,583,499 0%	2,609,334 1%	2,635,427 1%	2,661,782 1%	2,688,399 1%
<b>Total Revenue</b>	<b>\$ 158,936,414</b>	<b>\$ 158,327,898</b>	<b>\$ 165,041,862</b>	<b>\$ 169,202,932</b>	<b>\$ 172,414,697</b>	<b>\$ 174,631,946</b>	<b>\$ 176,893,277</b>
<b>Expenses</b>			<b>ESTIMATED ACTUALS</b>				
Salaries and Benefits	\$ 117,305,950	\$ 120,976,907	\$ 122,713,796 1%	\$ 125,205,864 2%	\$ 127,786,098 2%	\$ 130,458,544 2%	\$ 133,227,444 2%
Current Operating & Grants	25,027,833	30,383,149	29,539,330 -3%	29,834,723 1%	30,133,071 1%	30,434,401 1%	30,738,745 1%
Capital	17,787,549	7,004,452	19,162,743 174%	15,320,880 -20%	5,486,924 -64%	5,661,270 3%	5,844,334 3%
Debt Service	1,975,813	3,688,113	3,686,987 0%	3,684,487 0%	3,688,238 0%	3,686,488 0%	3,688,988 0%
<b>Total Expenses</b>	<b>\$ 162,097,145</b>	<b>\$ 162,052,621</b>	<b>\$ 175,102,858</b>	<b>\$ 174,045,954</b>	<b>\$ 167,094,330</b>	<b>\$ 170,240,704</b>	<b>\$ 173,499,511</b>
Estimated amount used		\$ 153,949,990	\$ 168,098,743	\$ 167,084,116	\$ 160,410,557	\$ 163,431,076	\$ 166,559,530
Net Change	\$ (3,160,731)	\$ 4,377,908	\$ (3,056,881)	\$ 2,118,816	\$ 12,004,140	\$ 11,200,871	\$ 10,333,747
Percentage Used	94%	95%	96%	96%	96%	96%	96%

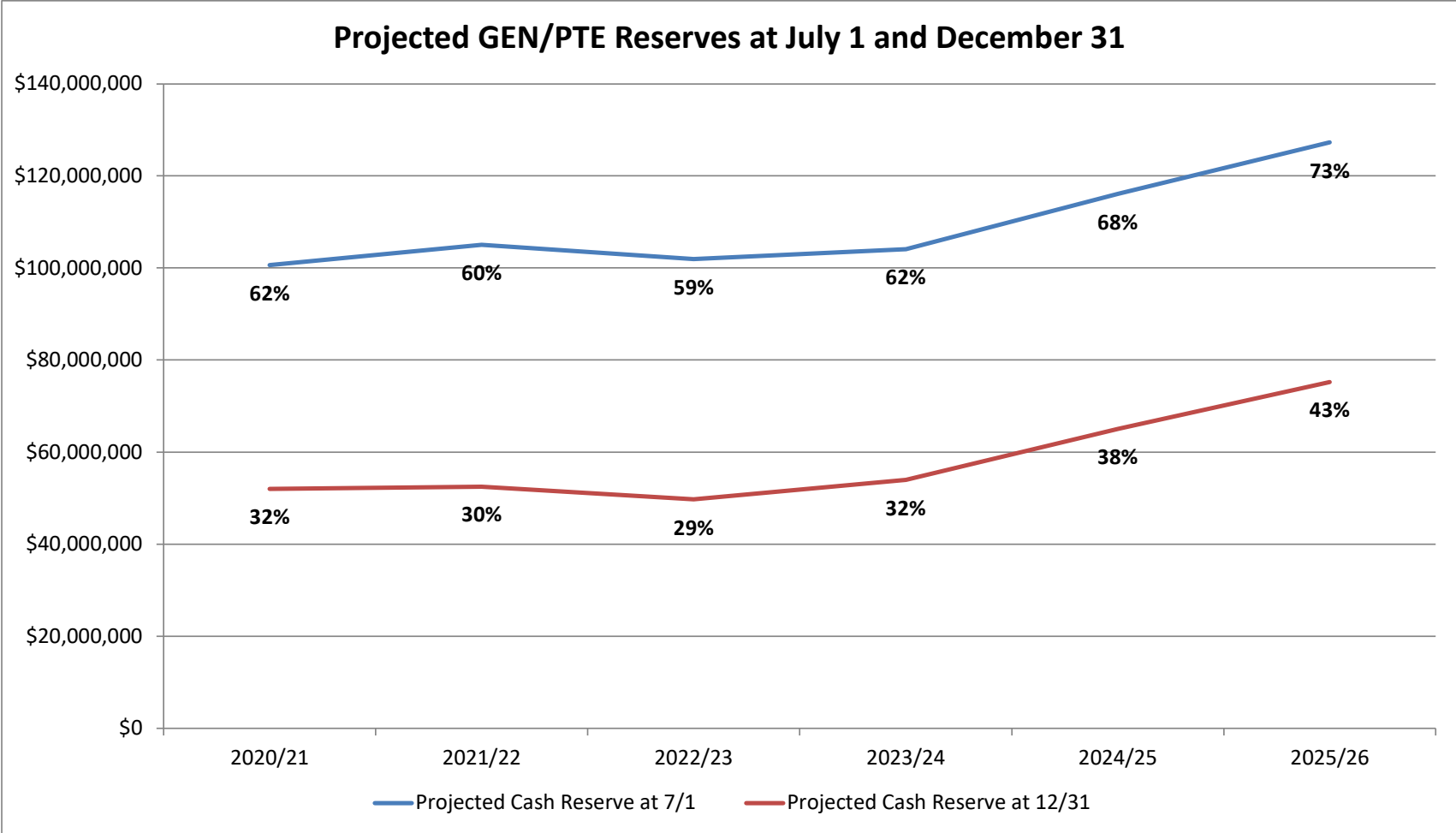
**JCCC FIVE YEAR BUDGET PROJECTION  
GENERAL/PTE FUNDS RESERVE ANALYSIS  
FISCAL YEARS ENDING JUNE 30, 2022 TO 2026**

4/1/2021

General/PTE Funds	Budget	PROJECTED BUDGETS				
	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>
Beginning Balance	\$ 100,631,770	\$ 105,009,678	\$ 101,952,799	\$ 104,071,614	\$ 116,075,754	\$ 127,276,625
<b>Total Budgeted Expenses</b>	<b>162,052,621</b>	<b>175,102,856</b>	<b>174,045,954</b>	<b>167,094,331</b>	<b>170,240,704</b>	<b>173,499,511</b>
Reserve Benchmark: JCCC Board Policy - Minimum 25% of Budget	40,513,155	43,775,714	43,511,489	41,773,583	42,560,176	43,374,878
Estimated Reserve at 12/31: Beginning Balance at 7/1	\$ 100,631,770	\$ 105,009,678	\$ 101,952,799	\$ 104,071,614	\$ 116,075,754	\$ 127,276,625
Differential - revenue received less % of budget expended	48,615,786	52,530,857	52,213,786	50,128,299	51,072,211	52,049,853
<b>Estimated Reserve at 12/31:</b>	<b>\$ 52,015,984</b>	<b>\$ 52,478,821</b>	<b>\$ 49,739,012</b>	<b>\$ 53,943,315</b>	<b>\$ 65,003,543</b>	<b>\$ 75,226,771</b>
Variance between Estimated Reserve and Policy Minimum	\$ 11,502,828	\$ 8,703,107	\$ 6,227,524	\$ 12,169,732	\$ 22,443,367	\$ 31,851,894
<b>Estimated Reserve at 12/31 as % of Budgeted Expenses</b>	<b>32%</b>	<b>30%</b>	<b>29%</b>	<b>32%</b>	<b>38%</b>	<b>43%</b>



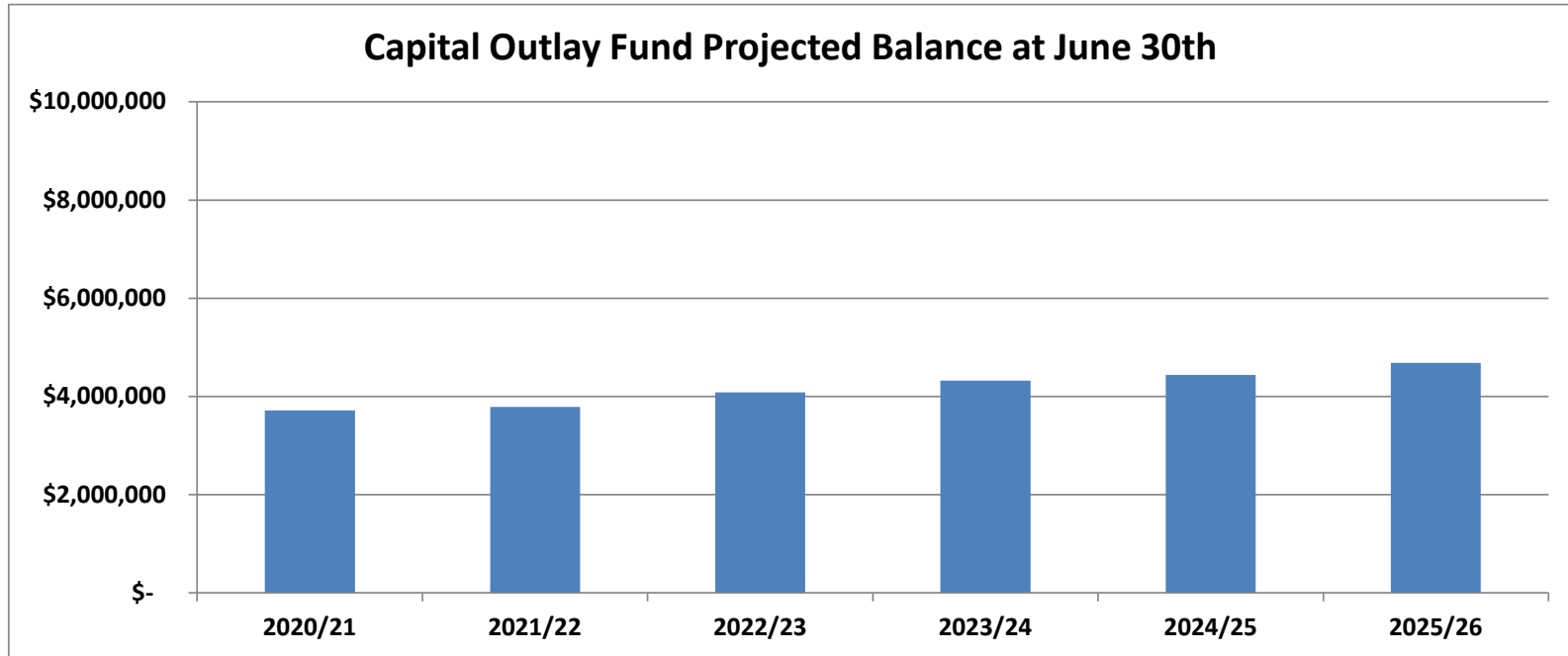
**JCCC FIVE YEAR BUDGET PROJECTION  
 PROJECTED UNENCUMBERED CASH RESERVES AT JULY 1 & DECEMBER 31  
 GENERAL/PTE FUNDS  
 FISCAL YEARS 2021 TO 2026**





**JCCC FIVE YEAR BUDGET PROJECTION  
CAPITAL OUTLAY FUND RESERVE ANALYSIS  
FISCAL YEARS ENDING JUNE 30, 2022 TO 2026**

	Budget	PROJECTED BUDGETS				
	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>
<b>Significant Assumptions:</b>						
Ad Valorem Property Tax Revenues	\$6,197,035	\$6,567,901	\$6,795,269	\$6,987,506	\$7,116,265	\$7,247,599
Budgeted Capital Outlay Expenditures	\$3,478,250	\$6,499,000	\$6,500,000	\$6,750,000	\$7,000,000	\$7,000,000
Total Mill Levy	9.191	9.091	9.091	9.091	9.091	9.091
Capital Outlay Levy portion	0.5	0.5	0.5	0.5	0.5	0.5
Est. Assessed Valuation Change	5.25%	4.50%	3.00%	3.00%	2.00%	2.00%

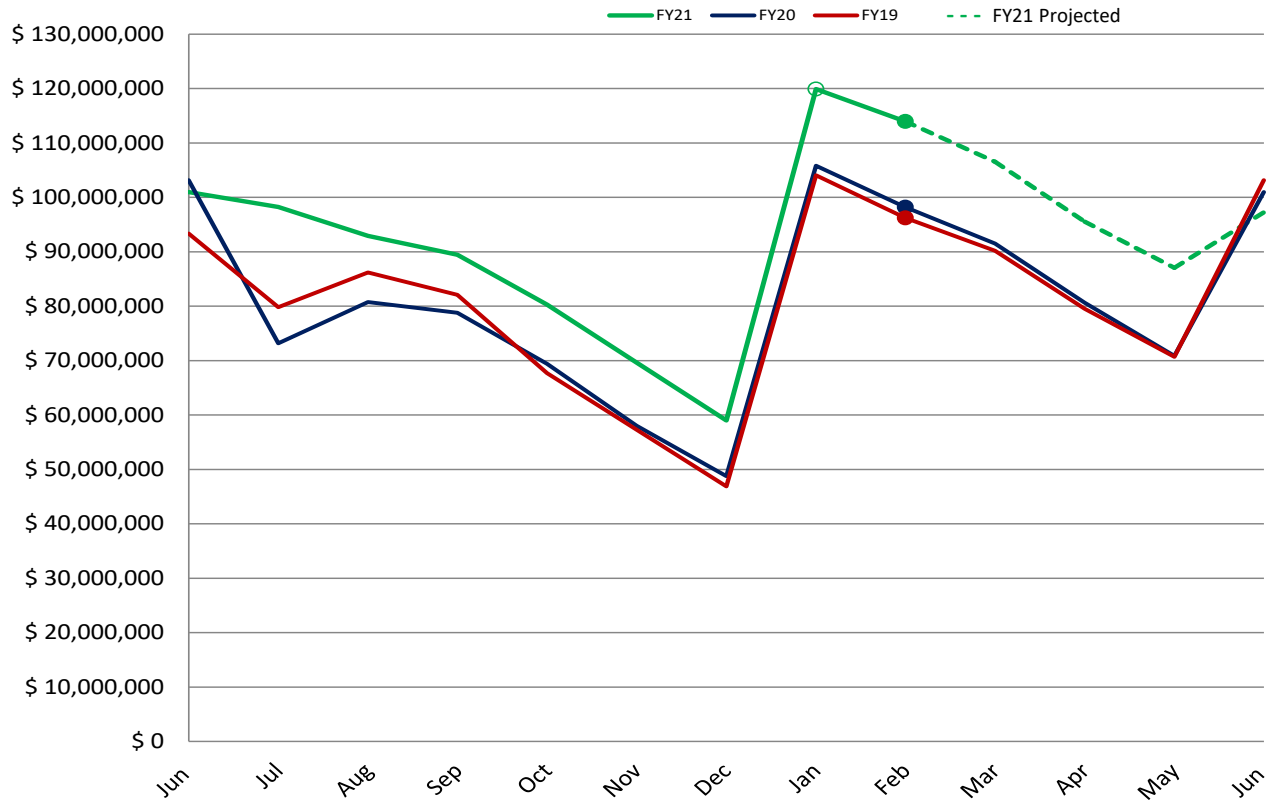


**JCCC FIVE YEAR BUDGET PROJECTION  
DEBT SERVICE SCHEDULE  
YEARS ENDING JUNE 30, 2022 TO 2026**

4/1/2021

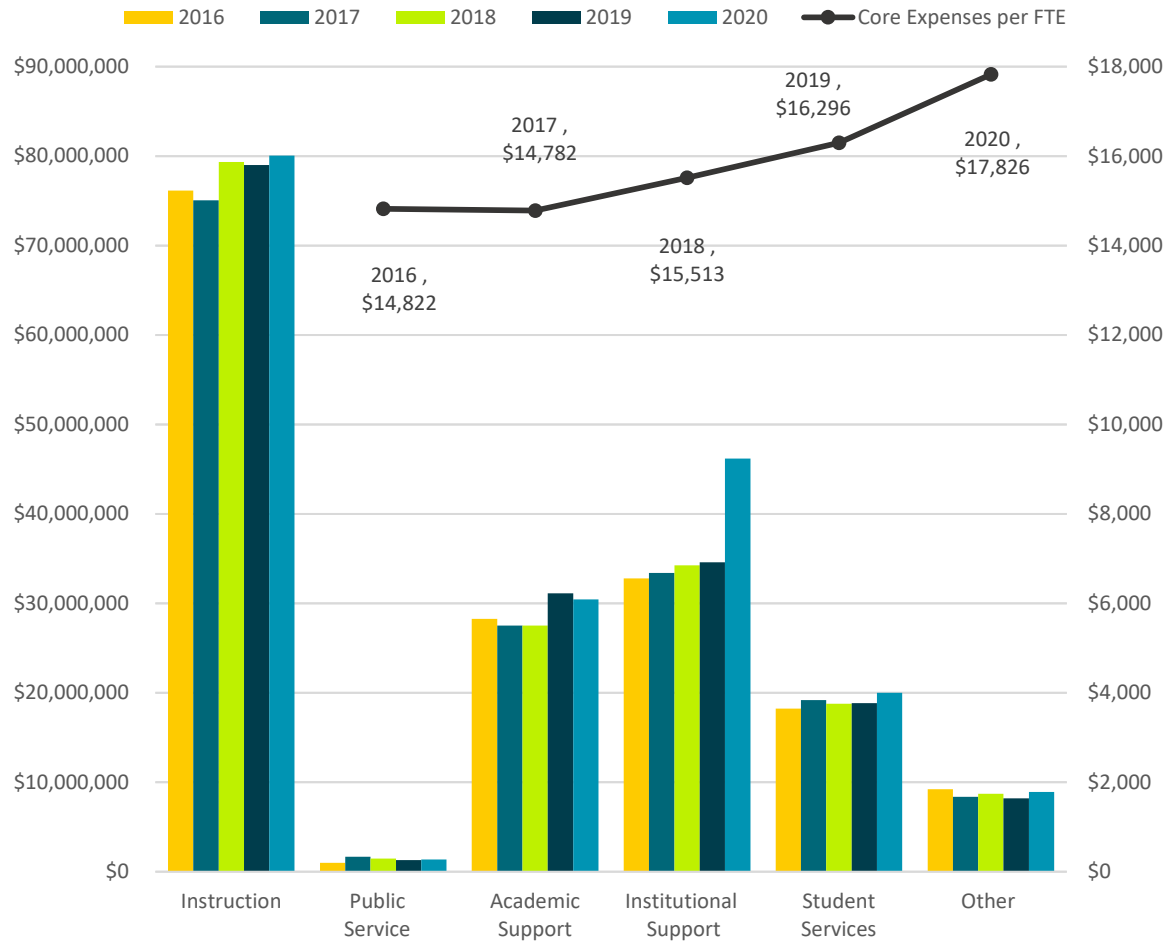
	Budget	PROJECTED BUDGETS				
	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
<b>DEBT SERVICE SCHEDULE</b>						
<b>SUMMARY BY FUND:</b>						
General/PTE Fund	\$ 3,686,612	\$ 3,685,487	\$ 3,684,487	\$ 3,688,238	\$ 3,686,488	\$ 3,688,988
Capital Outlay Fund	1,978,250	0	0	0	0	0
Revenue Bonds Debt Service Fund	1,648,400	1,604,400	1,703,300	1,704,650	1,713,700	1,705,500
	<u>7,313,262</u>	<u>5,289,887</u>	<u>5,387,787</u>	<u>5,392,888</u>	<u>5,400,188</u>	<u>5,394,488</u>
<b>DETAIL:</b>						
<b>Series 2012 Revenue Bonds</b>						
Principal - Revenue Bond DS Fund	300,000	310,000	190,000	195,000	200,000	200,000
Interest - Revenue Bond DS Fund	32,900	26,800	21,800	17,950	14,000	10,000
Total Payments	<u>332,900</u>	<u>336,800</u>	<u>211,800</u>	<u>212,950</u>	<u>214,000</u>	<u>210,000</u>
<b>Series 2015 Revenue Bonds</b>						
Principal - Revenue Bond DS Fund	735,000	750,000	0	0	0	0
Interest - Revenue Bond DS Fund	22,350	7,500	0	0	0	0
Total Payments	<u>757,350</u>	<u>757,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Series 2016 GO Cap Outlay Bonds</b>						
Principal - Capital Outlay Fund	1,930,000	0	0	0	0	0
Interest - Capital Outlay Fund	48,250	0	0	0	0	0
Total Payments	<u>1,978,250</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Series 2017 COPs</b>						
Principal - General Fund	1,875,000	1,970,000	2,070,000	2,180,000	2,290,000	2,410,000
Interest - General Fund	1,811,612	1,715,487	1,614,487	1,508,238	1,396,488	1,278,988
Total Payments	<u>3,686,612</u>	<u>3,685,487</u>	<u>3,684,487</u>	<u>3,688,238</u>	<u>3,686,488</u>	<u>3,688,988</u>
<b>Series 2019 Revenue Bonds</b>						
Principal - Revenue Bond DS Fund	195,000	210,000	1,220,000	1,270,000	1,330,000	1,380,000
Interest - Revenue Bond DS Fund	363,150	300,100	271,500	221,700	169,700	115,500
Total Payments	<u>558,150</u>	<u>510,100</u>	<u>1,491,500</u>	<u>1,491,700</u>	<u>1,499,700</u>	<u>1,495,500</u>
<b>TOTAL</b>	<u>\$ 7,313,262</u>	<u>\$ 5,289,887</u>	<u>\$ 5,387,787</u>	<u>\$ 5,392,888</u>	<u>\$ 5,400,188</u>	<u>\$ 5,394,488</u>

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



# 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
2016	\$76,127,545	\$987,334	\$28,251,078	\$32,773,589	\$18,243,348	\$9,212,526	\$165,595,420	11,172
2017	\$75,042,500	\$1,682,995	\$27,513,769	\$33,386,179	\$19,190,412	\$8,386,309	\$165,202,164	11,176
2018	\$79,349,214	\$1,459,689	\$27,514,833	\$34,237,693	\$18,763,458	\$8,702,376	\$170,027,263	10,960
2019	\$79,005,622	\$1,312,619	\$31,113,996	\$34,587,796	\$18,845,237	\$8,216,609	\$173,081,879	10,621
2020	\$80,048,216	\$1,374,477	\$30,434,273	\$46,188,088	\$20,002,117	\$8,909,032	\$186,956,203	10,488

**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.

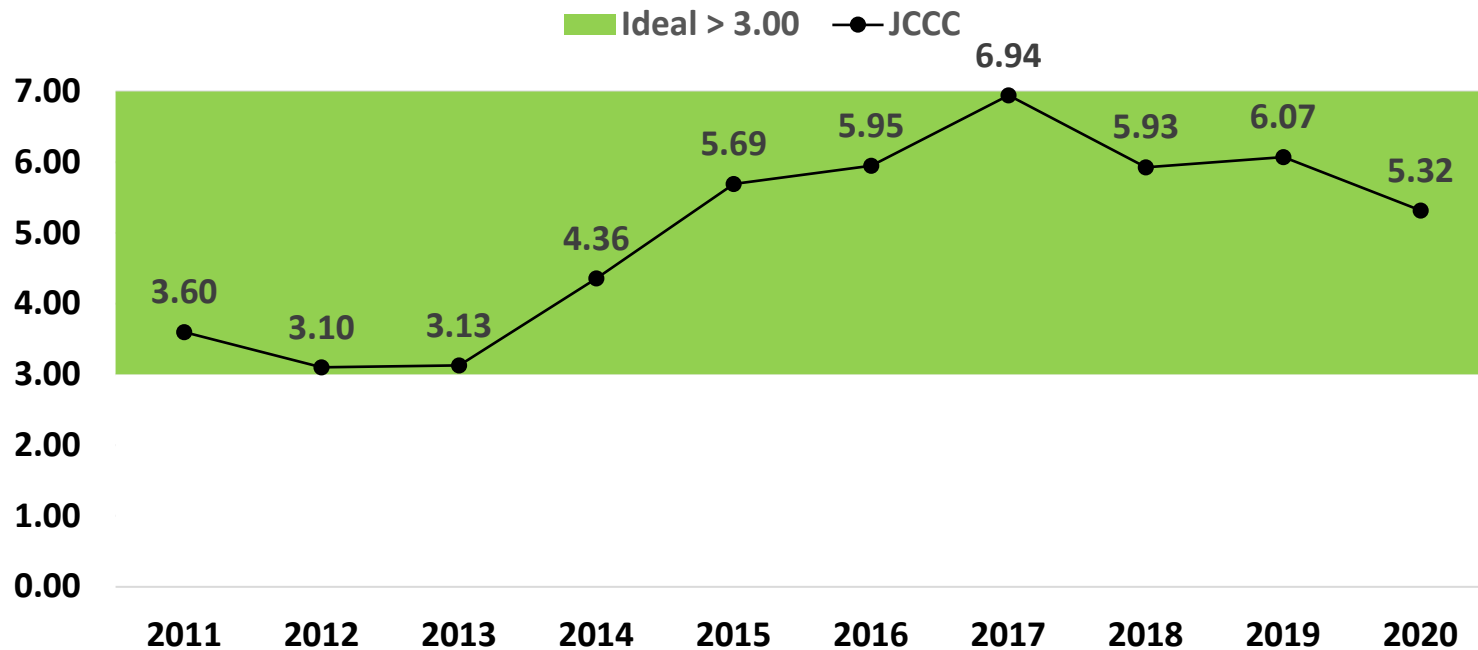
**Other Core Expenses:** Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses.

**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, 2020</b>	<b>\$785,268</b>
<b>Revenue:</b>	
Investment Income	5,000
Other Income	0
	<u>5,000</u>
<b>Expense:</b>	
Workers Compensation Expenses	(95,000)
<b>Estimated unencumbered cash balance June 30, 2021</b>	<u><u><b>\$695,268</b></u></u>
<b>Revenue:</b>	
Investment Income	5,000
Other Income	0
	<u>5,000</u>
<b>Expense:</b>	
Workers Compensation Expenses	(100,000)
<b>Budgeted unencumbered cash balance June 30, 2022</b>	<u><u><b>\$600,268</b></u></u>



## **Nondiscrimination Policy**

JCCC does not discriminate on the basis of sex, race, color, national origin, disability, age, religion, marital status, veteran's status, sexual orientation, gender identity, genetic information or other factors that cannot be lawfully considered in its programs and activities as required by all applicable laws and regulations. Inquiries concerning JCCC's compliance with its nondiscrimination policies may be referred to the Dean of Student Services and Success or Director of Human Resources, Johnson County Community College, 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, Telephone: 816-268-0550, Facsimile: 816-268-0559, email OCR: [OCR.KansasCity@ed.gov](mailto:OCR.KansasCity@ed.gov).



**JOHNSON COUNTY**  
**COMMUNITY COLLEGE**

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OVERLAND PARK KS 66210-1299

**JCCC.EDU**