



JOHNSON COUNTY
COMMUNITY COLLEGE

**FISCAL YEAR
2025–2026**

STUDENT CENTER



**BOARD
OF TRUSTEES**

BUDGET WORKSHOP

APRIL 17, 2025

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OUR MISSION

JCCC inspires learning to transform lives and strengthen communities.

OUR VISION

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

OUR VALUES

Student-Centered

Teaching and Learning

Community Engagement

Innovation

Belonging

Integrity



I. Budget Guidelines & Calendar

Johnson County Community College
Preliminary Budget Guidelines FY 2025-2026
Approved December 12, 2024

1) Unencumbered Cash Balances

Unencumbered cash balances will be maintained in accordance with the Cash Reserves Policy 210.07.

2) Assessed Valuation & Property Tax Levy

Johnson County assessed valuation is estimated to increase 5%. The College's mill levy rate will remain flat at 8.1 mills. An estimated tax delinquency rate of 2% will be used.

3) Enrollment

Credit hour enrollment is estimated to increase by 4% from the 2024-25 budgeted credit hours.

4) Tuition Cost per Credit Hour

Tuition rates will remain the same as the 2024-25 rates.

5) State Aid

The budgeted state operating grant revenue for FY 2025-26 will be equal to the actual amount received in FY 2024-25.

6) Salary and Benefits Budgets

An average 4.5% across the board salary increase will be budgeted pursuant to the Master Agreement with the Faculty Association. The total number of budgeted faculty and staff positions will not increase. This does not preclude reallocation of positions.

7) Staff to Recommend Operating Budget Priorities

College staff will recommend operating budget priorities for consideration. These recommendations will be informed by ongoing planning and assessment efforts, including the College's 2025-2027 Strategic Bridge Plan, Instructional Program Review and Administrative & Service Area Reviews. All budgeted line items will be supported by the appropriate justification.

8) Base Budgets for Operating Budgets

The two previous prior years and the current year-to-date actual results will serve as the base budgets for the FY 2025-26 operating budgets.

9) Capital Budgets - General Fund

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

10) Debt Service - General Fund

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

11) Capital Budgets - Capital Outlay Fund

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

Johnson County Community College
Updated Budget Guidelines FY 2025-2026
Subject to Approval – Updates in Red Below

1) Unencumbered Cash Balances

Unencumbered cash balances will be maintained in accordance with the Cash Reserves Policy 210.07.

2) Assessed Valuation & Property Tax Levy

Johnson County assessed valuation will increase by 6%. The College's mill levy rate will be reduced by .25 mills from 8.1 to 7.8. An estimated tax delinquency rate of 2% will be used.

3) Enrollment

Credit hour enrollment is estimated to increase by 4% from the 2024-25 budgeted credit hours.

4) Tuition Cost per Credit Hour

Tuition rates will remain the same as the 2024-25 rates.

5) State Aid

The budgeted state operating grant revenue for FY 2025-26 will be increased from FY 2024-25 based on the FY 2026 state budget.

6) Salary and Benefits Budgets

An average 4.5% across the board salary increase will be budgeted pursuant to the Master Agreement with the Faculty Association. The total number of budgeted faculty and staff positions will not increase. This does not preclude reallocation of positions.

7) Staff to Recommend Operating Budget Priorities

College staff will recommend operating budget priorities for consideration. These recommendations will be informed by ongoing planning and assessment efforts, including the College's 2025-2027 Strategic Bridge Plan, Instructional Program Review and Administrative & Service Area Reviews. All budgeted line items will be supported by the appropriate justification.

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Johnson County Community College

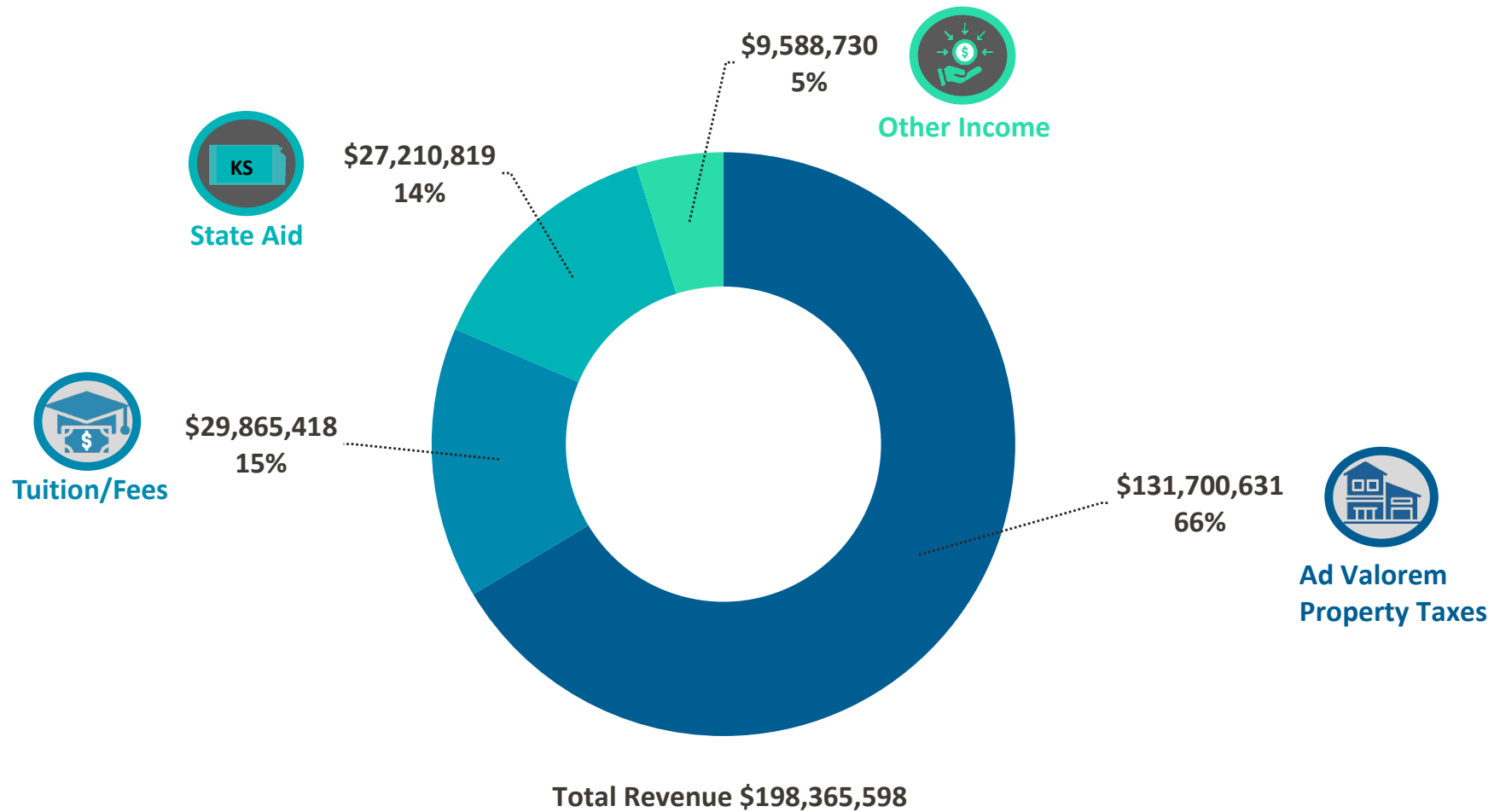
Budget Cycle Calendar FY 2025-2026

October 2024		Tasks and Events
2		Management and Finance Committee review of preliminary budget calendar
7		Student Senate Leadership budget discussion
15		President's Cabinet discussion of FY 26 proposed budget guidelines
November 2024		
5		President's Cabinet discussion of FY 26 proposed budget guidelines
6		Management and Finance Committee meeting
6		Distribute FY 26 budget calendar to Budget Administrators
7		Budget Administrators receive Excel worksheet(s), <i>Proposed Budget Based on Actuals</i> , including two prior years' actual expenditures and current adopted budget to assist in developing a proposed budget and justifications
7		Strategic Plan sponsors receive template for submission of budget requests tied to Strategic Plan action items
7		Remodel Requests for renovation/remodeling and equipment installation can be input in Team Dynamix
7		Replacement Capital Equipment (Fixed Asset) reports are distributed by Procurement Services
7		Self-Service Budget Development and the Capital Schedule (Sharepoint) are available for entry
30		Remodel Requests due in Team Dynamix. Approved requests will be costed out by Campus Services and further prioritized
December 2024		
4		Management and Finance Committee review of proposed budget guidelines
12		Board of Trustees vote on FY 26 budget guidelines
13		Budget Administrators receive FY 26 approved budget guidelines
31		Academic Program review drafts are submitted to deans
January 2025		
8		Information Technology Planning (ITP) reports are distributed by Information Services
16		Budget Kickoff Meeting for FY 26 Hudson Auditorium 1:30-2:30 p.m.
20		Position Request forms due to Human Resources
31		Administrative & Service Area review drafts are submitted to supervisors
February 2025		
3		Proposed budget worksheets due to supervisors for review
6		Information Technology Planning (ITP) requests due to Information Services
13		Final approved budget requests due in Self-Service Budget Development with justification of all line items
13		Approved capital equipment requests due in the Capital Schedule Sharepoint site
March 2025		
4		Budget review and prioritization by President's Cabinet
18		Budget review and prioritization by President's Cabinet

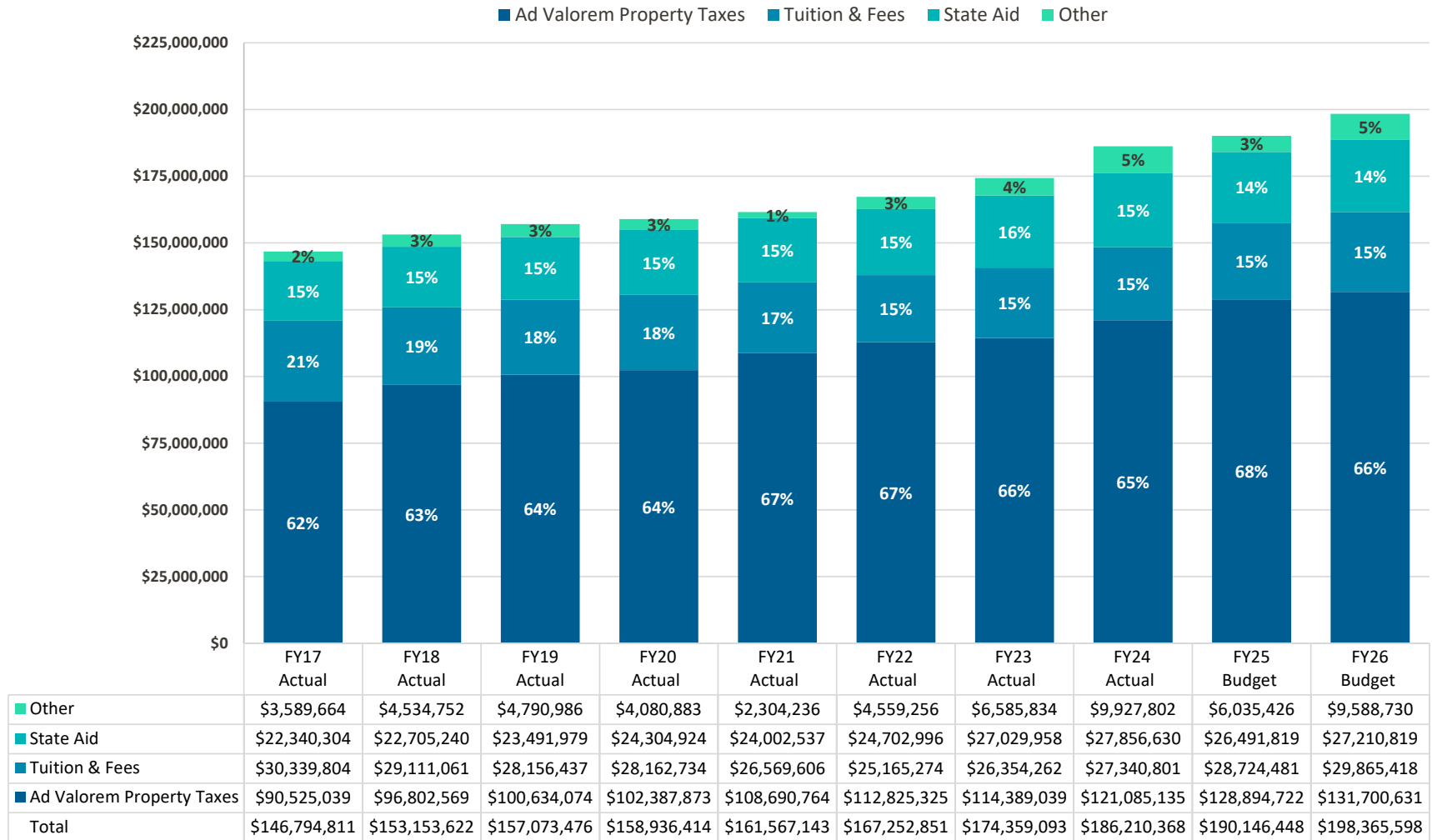
April 2025	
1	Budget review and prioritization by President's Cabinet
17	Annual Board of Trustees Budget Workshop, 4:00 p.m.
30	Management & Finance Committee review proposed FY 26 Management Budget
May 2025	
8	Board of Trustees vote on FY 26 Management Budget
June 2025	
15	Receive Property Tax Revenue Neutral Rate (RNR) from Johnson County Clerk
30	Load FY 26 Management Budget into accounting system
July 2025	
1	First day of Fiscal Year 2025-2026
20	Notify Johnson County Clerk of intent to exceed RNR (if applicable)
August 2025	
TBD	Management & Finance Committee review required budget publications
TBD	Board of Trustees vote on required budget publications
TBD	Publish notice of intent to exceed RNR and RNR hearing at least 10 days in advance of the RNR hearing (if applicable)
TBD	Publish notice of budget hearing at least 10 days in advance of the budget hearing
September 2025	
TBD	Management & Finance Committee review proposed FY 26 Legal Budget
TBD	Revenue Neutral Rate (RNR) hearing for FY 26 Legal Budget (if applicable)
TBD	Annual public hearing for FY 26 Legal Budget
TBD	Board of Trustees vote on FY 26 Legal Budget
October 2025	
1	File Adopted Legal Budget with state and county offices

II. Revenues

**General/Postsecondary Technical Education(PTE) Funds
Revenue Budget
2025-2026**

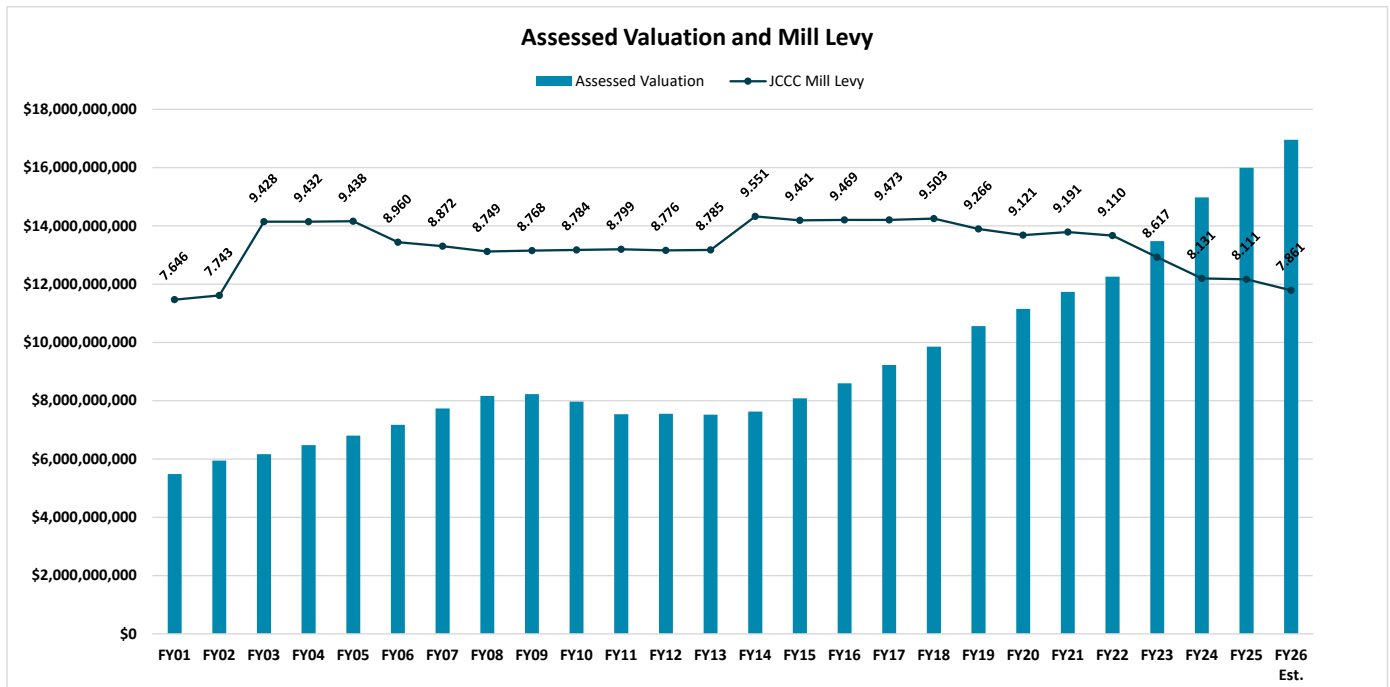


General/Postsecondary Technical Education(PTE) Funds Revenues by Source



**Johnson County Community College
FY 2025-26 Budget
Assessed Valuation and Mill Levy**

<u>Fiscal Year</u>	<u>Assessed Valuation</u>	<u>% Change</u>	<u>JCCC Mill Levy</u>	<u>Mill Change</u>
FY01	\$5,482,711,314	13.06%	7.646	0.46
FY02	\$5,951,066,419	8.54%	7.743	0.10
FY03	\$6,169,844,607	3.68%	9.428	1.69
FY04	\$6,481,292,971	5.05%	9.432	0.00
FY05	\$6,803,214,025	4.97%	9.438	0.01
FY06	\$7,178,491,041	5.52%	8.960	(0.48)
FY07	\$7,733,096,457	7.73%	8.872	(0.09)
FY08	\$8,168,949,925	5.64%	8.749	(0.12)
FY09	\$8,231,306,706	0.76%	8.768	0.02
FY10	\$7,969,528,237	-3.18%	8.784	0.02
FY11	\$7,535,717,941	-5.44%	8.799	0.01
FY12	\$7,551,985,565	0.22%	8.776	(0.02)
FY13	\$7,520,503,387	-0.42%	8.785	0.01
FY14	\$7,630,978,170	1.47%	9.551	0.77
FY15	\$8,084,290,606	5.94%	9.461	(0.09)
FY16	\$8,596,593,490	6.34%	9.469	0.01
FY17	\$9,229,880,308	7.37%	9.473	0.00
FY18	\$9,858,473,397	6.81%	9.503	0.03
FY19	\$10,558,374,635	7.10%	9.266	(0.24)
FY20	\$11,150,289,696	5.61%	9.121	(0.15)
FY21	\$11,733,829,400	5.23%	9.191	0.07
FY22	\$12,260,371,273	4.49%	9.110	(0.08)
FY23	\$13,477,229,751	9.93%	8.617	(0.49)
FY24	\$14,981,778,153	11.16%	8.131	(0.49)
FY25	\$15,997,147,294	6.78%	8.111	(0.02)
FY26 Est.	\$16,956,976,132	6.00%	7.861	(0.25)



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

Mill Levy for a Residence at College and Quivira

Tax Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total Mill Levy	118.176	119.154	122.093	121.010	120.086	119.208	119.038	114.466	111.998	111.485
JCCC Mill Levy	9.469	9.473	9.503	9.266	9.121	9.191	9.110	8.617	8.131	8.124
JCCC's portion of total Mill Levy	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%
Average Residential Value (ARV)	\$ 250,000	\$ 262,000	\$ 280,000	\$ 299,000	\$ 316,000	\$ 332,000	\$ 348,000	\$ 384,000	\$ 431,000	\$ 458,000
JCCC taxes on ARV	\$ 272	\$ 285	\$ 306	\$ 319	\$ 331	\$ 351	\$ 365	\$ 381	\$ 403	\$ 428
JCCC	9.469	9.473	9.503	9.266	9.121	9.191	9.110	8.617	8.131	8.124
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	67.764	67.774	71.174	70.665	69.878	69.138	68.282	65.168	63.482	63.198
City of Overland Park	12.848	13.800	13.565	13.566	13.557	13.582	14.578	14.573	14.525	14.538
Johnson County, Library, Parks & Rec	26.595	26.607	26.351	26.013	26.030	25.797	25.568	24.608	24.360	24.125
	118.176	119.154	122.093	121.010	120.086	119.208	119.038	114.466	111.998	111.485
For Information:										
Shawnee Mission USD 512	54.059	54.940	53.663	52.427	52.121	52.351	51.667	49.386	50.822	51.335
Blue Valley USD 229	67.889	66.255	66.614	64.999	62.797	60.503	58.967	54.870	53.758	53.596
City of Olathe	24.688	24.708	24.700	24.406	24.397	24.440	24.458	24.241	23.356	23.317

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

**Johnson County Community College
FY 2025-26 Budget
Estimated JCCC Taxes For An Average Residence**

Tax Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Average Appraised Value*	\$262,000	\$281,000	\$299,000	\$316,000	\$332,000	\$348,000	\$384,000	\$431,000	\$458,000	\$487,000
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	\$30,130	\$32,315	\$34,385	\$36,340	\$38,180	\$40,020	\$44,160	\$49,565	\$52,670	\$56,005
JCCC Mill Levy	9.473	9.503	9.266	9.121	9.191	9.110	8.617	8.131	8.124	7.861
Taxes Levied	\$285	\$307	\$319	\$331	\$351	\$365	\$381	\$403	\$428	\$440
Annual % Change in Appraised Value	4.80%	7.25%	6.41%	5.69%	5.06%	4.82%	10.34%	12.24%	6.26%	6.33%
Annual % Change in JCCC Mill Levy	0.0%	0.3%	-2.5%	-1.6%	0.8%	-0.9%	-5.4%	-5.6%	-0.1%	-3.2%
Annual % Change in Taxes Levied	4.8%	7.6%	3.8%	4.0%	5.9%	3.9%	4.4%	5.9%	6.2%	2.9%
10-Year % Change in Appraised Value									83%	86%
10-Year % Change in JCCC Mill Levy									-14%	-17%
10-Year % Change in Taxes Levied									57%	54%

* Source: Office of the County Appraiser

Ad Valorem Property Tax Revenues (All Funds)

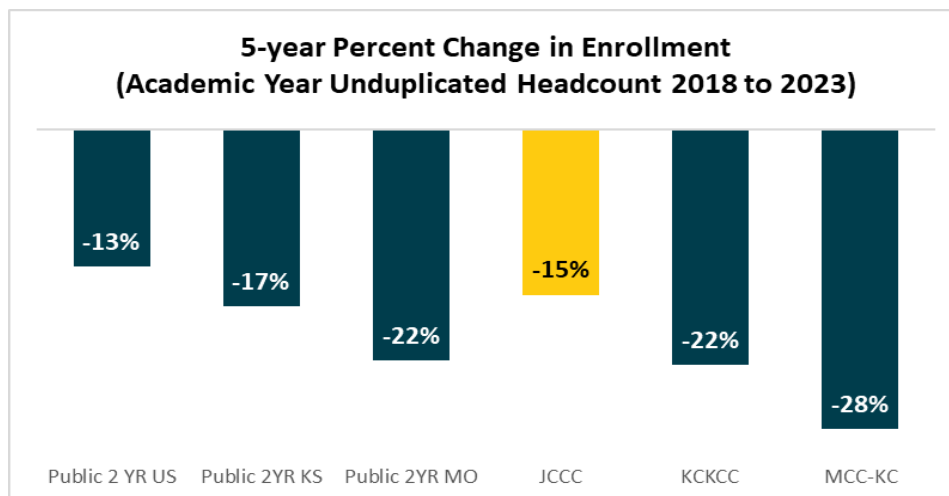


**Johnson County Community College
FY 2025-26 Budget
Student Credit Hour Enrollment**

<u>Academic Year</u>	<u>AY Student Credit Hours</u>	<u>% Change</u>	<u>Student FTE</u>
2001	275,556	1.5%	9,185
2002	290,874	5.6%	9,696
2003	301,628	3.7%	10,054
2004	310,198	2.8%	10,340
2005	330,081	6.4%	11,003
2006	336,357	1.9%	11,212
2007	341,317	1.5%	11,377
2008	339,368	-0.6%	11,312
2009	346,990	2.2%	11,566
2010	375,671	8.3%	12,522
2011	379,896	1.1%	12,663
2012	369,562	-2.7%	12,319
2013	353,239	-4.4%	11,775
2014	338,743	-4.1%	11,291
2015	338,897	0.0%	11,297
2016	328,159	-3.2%	10,939
2017	328,076	0.0%	10,936
2018	319,367	-2.7%	10,646
2019	311,582	-2.4%	10,386
2020	311,084	-0.2%	10,369
2021*	271,870	-12.6%	9,062
2022	276,397	1.7%	9,213
2023	276,868	0.2%	9,229
2024	289,328	4.5%	9,644
Budget 2025	280,214	-3.2%	9,340
Budget 2026	291,423	4.0%	9,714

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

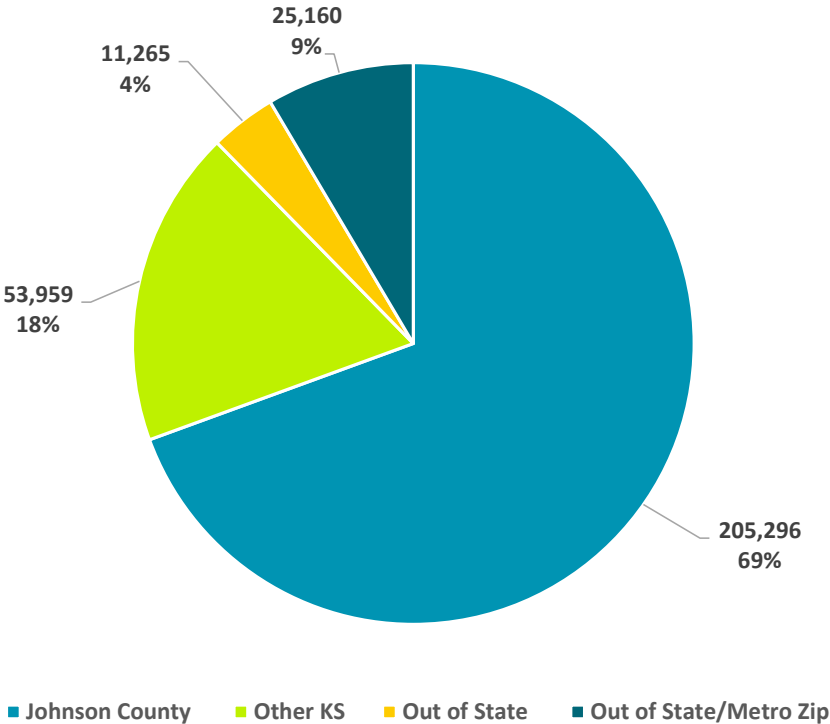
*Fall 2020 Census was negatively impacted by COVID-19, which changed high school student enrollment deadlines.



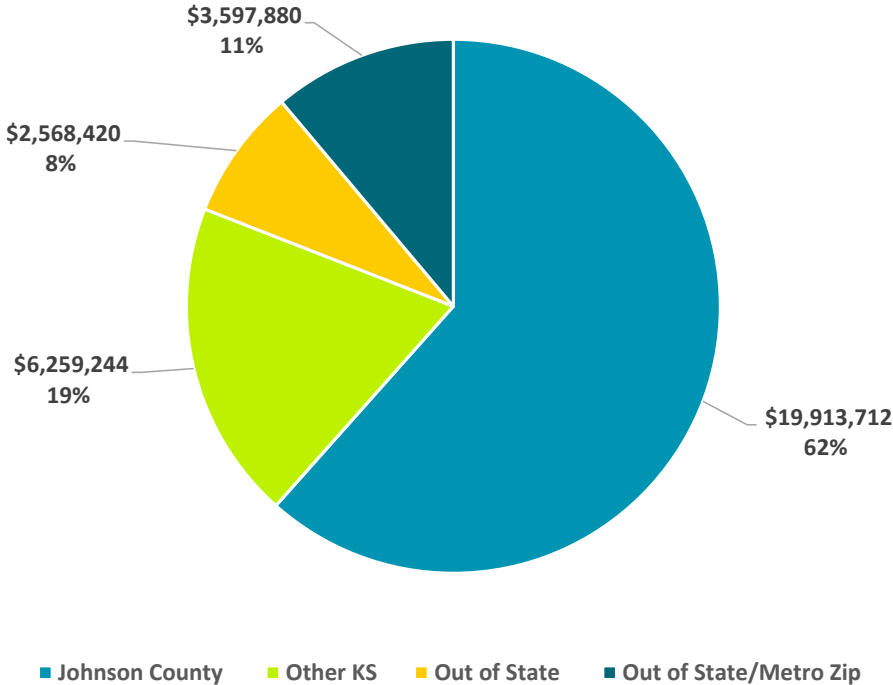
Source: National Center for Education Statistics

Johnson County Community College
FY 2025-26 Budget
Credit Enrollment By Residency

FY 24 Student Credit Hours (End of Term) by Residency



FY 24 Tuition & Fee Revenue by Residency



Johnson County Resident Tuition & Fees per Credit Hour



Kansas Resident Tuition & Fees per Credit Hour

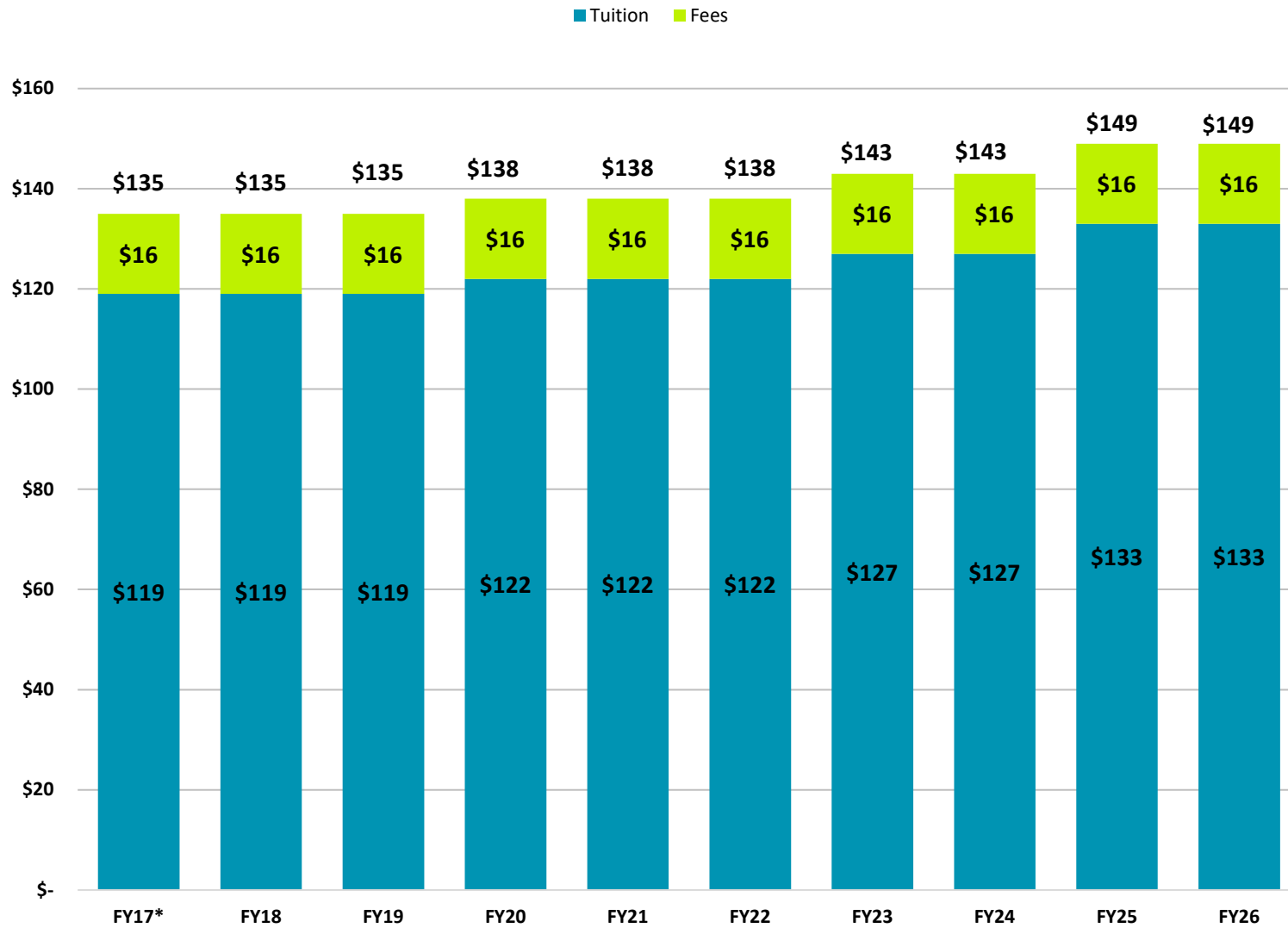


Out of State & International Tuition & Fees per Credit Hour



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

Metro Rate Tuition & Fees per Credit Hour



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

Johnson County Community College
FY 2025-26 Budget
Required Student Fees Per Credit Hour

Year	Student Activity Fee	Debt Reduction Fee	Parking & Roads Fee	Sustainability Fee	Total Required Fees
2000-2001	\$4.00	\$4.00	-	-	\$8.00
2001-2002	\$4.00	\$4.00	-	-	\$8.00
2002-2003	\$5.00	\$4.00	\$3.00	-	\$12.00
2003-2004	\$5.00	\$4.00	\$3.00	-	\$12.00
2004-2005	\$6.00	\$5.00	\$3.00	-	\$14.00
2005-2006	\$6.00	\$5.00	\$3.00	-	\$14.00
2006-2007	\$6.00	\$5.00	\$3.00	-	\$14.00
2007-2008	\$6.00	\$5.00	\$3.00	-	\$14.00
2008-2009	\$6.00	\$5.00	\$3.00	-	\$14.00
2009-2010	\$6.00	\$5.00	\$3.00	\$1.00	\$15.00
2010-2011	\$6.00	\$5.00	\$3.00	\$1.00	\$15.00
2011-2012	\$6.00	\$5.00	\$3.00	\$1.00	\$15.00
2012-2013	\$6.00	\$5.00	\$3.00	\$1.00	\$15.00
2013-2014	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2014-2015	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2015-2016	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2016-2017	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2017-2018	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2018-2019	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2019-2020	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2020-2021	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2021-2022	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2022-2023	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2023-2024	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2024-2025	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2025-2026	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00

Johnson County Community College
FY 2025-26 Budget
Credit Course Fee Schedule

Subject	Course #	Course Title	Fee Amt
FLR	130	Principles Traditional Design	\$ 100.00
FLR	150	Contemporary Design Styles	\$ 100.00
FLR	200	Plants for Interior Design	\$ 100.00
FLR	220	Wedding Design	\$ 100.00
FLR	250	Special Event Designs	\$ 100.00
HMG	281	Culinary Arts Practicum I	\$ 250.00
MUS	231	Applied Voice I (Private)	\$ 150.00
MUS	232	Applied Voice II (Private)	\$ 150.00
MUS	233	Applied Voice III (Private)	\$ 150.00
MUS	234	Applied Voice IV (Private)	\$ 150.00
MUS	236	Applied Piano I (Private)	\$ 150.00
MUS	237	Applied Piano II (Private)	\$ 150.00
MUS	238	Applied Piano III (Private)	\$ 150.00
MUS	239	Applied Piano IV (Private)	\$ 150.00
MUS	241	Applied Guitar I (Private)	\$ 150.00
MUS	242	Applied Guitar II (Private)	\$ 150.00
MUS	243	Applied Guitar III (Private)	\$ 150.00
MUS	244	Applied Guitar IV (Private)	\$ 150.00
MUS	246	Appl Classical Guitar I (Priv)	\$ 150.00
MUS	247	Appl Classical Guitar II(Priv)	\$ 150.00
MUS	248	Appl Classical Guitar III (Priv)	\$ 150.00
MUS	249	Appl Classical Guitar IV(Priv)	\$ 150.00
MUS	251	Applied Brass I (Private)	\$ 150.00
MUS	252	Applied Brass II (Private)	\$ 150.00
MUS	256	Applied Percussion I (Private)	\$ 150.00
MUS	257	Applied Percussion II(Private)	\$ 150.00
MUS	258	Applied Percussion III (Private)	\$ 150.00
MUS	259	Applied Percussion IV (Private)	\$ 150.00
MUS	261	Applied Woodwind I (Private)	\$ 150.00
MUS	262	Applied Woodwind II (Private)	\$ 150.00
MUS	263	Applied Woodwind III (Private)	\$ 150.00
MUS	264	Applied Woodwind IV (Private)	\$ 150.00
NURS	101	Clinical Judgment Exams	\$ 132.50
NURS	201	Clinical Judgment Exams	\$ 132.50
RREL	110	Intro Railroad Signal Systems	\$ 700.00
RREL	112	Track Circuits and Systems	\$ 700.00
RREL	114	Traffic Cntrl, Sw Mach & Lock	\$ 1,400.00
RREL	116	I/L Class, Crossing & Gates	\$ 1,400.00
RRIT	136	Rail & Sp Repair Welding	\$ 1,400.00
RRIT	145	Frog Welding	\$ 1,400.00
RRTC	123	Introduction/Conductor Service	\$ 700.00
RRTC	175	Conductor Mechanical Operation	\$ 700.00
RRTC	261	Conductor Service	\$ 700.00
RRTC	263	General Code/Operating Rules	\$ 1,400.00
RRTC	267	Conductor Field Application	\$ 700.00
RRTM	130	Freight Car Yard Inspection	\$ 700.00
RRTM	131	Freight Car Repair Track Insp	\$ 700.00
RRTM	152	Freight Car Air Brakes, Basic	\$ 700.00

**Johnson County Community College
FY 2025-26 Budget
Tuition And Fees Analysis**

<u>Residence</u>	<u>2025-2026</u>		<u>2024-2025</u>	
	<u>Cost per Credit Hour</u>	<u>30 Credit Hours</u>	<u>Cost per Credit Hour</u>	<u>30 Credit Hours</u>
Johnson County	\$101	\$3,030	\$101	\$3,030
Other Kansas County	\$121	\$3,630	\$121	\$3,630
Out of State and International	\$237	\$7,110	\$237	\$7,110
Metro Rate	\$149	\$4,470	\$149	\$4,470

The following are provided for comparative purposes only:

University of Kansas

Resident Undergraduate	\$366	\$10,980
Non-Resident Undergraduate	\$977	\$29,310
Additional Fees		Varies

Kansas State University

Resident Undergraduate	\$341	\$10,230
Non-Resident Undergraduate	\$920	\$27,600
Additional Fees		Varies

Metropolitan Community College (Missouri)

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

Kansas Community Colleges

Tuition and Required Fees Rates, Academic Year 2024-25

Resident - In-District Tuition By Credit Hour

Institution	2025
Allen Community College	Tuition per Credit Hour \$75
	Required Fees per Credit Hour \$67
	Total \$142
Barton Community College	Tuition per Credit Hour \$67
	Required Fees per Credit Hour \$48
	Total \$115
Butler Community College	Tuition per Credit Hour \$72
	Required Fees per Credit Hour \$27
	Total \$99
Cloud County Community College	Tuition per Credit Hour \$71
	Required Fees per Credit Hour \$47
	Total \$118
Coffeyville Community College	Tuition per Credit Hour \$40
	Required Fees per Credit Hour \$60
	Total \$100
Colby Community College	Tuition per Credit Hour \$77
	Required Fees per Credit Hour \$54
	Total \$131
Cowley Community College	Tuition per Credit Hour \$70
	Required Fees per Credit Hour \$90
	Total \$160
Dodge City Community College	Tuition per Credit Hour \$30
	Required Fees per Credit Hour \$125
	Total \$155
Fort Scott Community College	Tuition per Credit Hour \$47
	Required Fees per Credit Hour \$66
	Total \$113
Garden City Community College	Tuition per Credit Hour \$61
	Required Fees per Credit Hour \$62
	Total \$123
Highland Community College	Tuition per Credit Hour \$81
	Required Fees per Credit Hour \$74
	Total \$155
Hutchinson Community College	Tuition per Credit Hour \$89
	Required Fees per Credit Hour \$29
	Total \$118
Independence Community College	Tuition per Credit Hour \$74
	Required Fees per Credit Hour \$78
	Total \$152
Johnson County Community College	Tuition per Credit Hour \$85
	Required Fees per Credit Hour \$16
	Total \$101
Kansas City Kansas Community College	Tuition per Credit Hour \$83
	Required Fees per Credit Hour \$24
	Total \$107
Labette Community College	Tuition per Credit Hour \$59
	Required Fees per Credit Hour \$68
	Total \$127
Neosho County Community College	Tuition per Credit Hour \$95
	Required Fees per Credit Hour \$37
	Total \$132
Pratt Community College	Tuition per Credit Hour \$73
	Required Fees per Credit Hour \$60
	Total \$133
Seward County Community College	Tuition per Credit Hour \$74
	Required Fees per Credit Hour \$52
	Total \$126

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

\$126.68

Kansas Community Colleges

Tuition and Required Fees Rates, Academic Year 2024-25

Non-Resident Tuition By Credit Hour

Institution	2025
Allen Community College	Tuition per Credit Hour \$95
	Required Fees per Credit Hour \$67
	Total \$162
Barton Community College	Tuition per Credit Hour \$107
	Required Fees per Credit Hour \$48
	Total \$155
Butler Community College	Tuition per Credit Hour \$163
	Required Fees per Credit Hour \$27
	Total \$190
Cloud County Community College	Tuition per Credit Hour \$103
	Required Fees per Credit Hour \$47
	Total \$150
Coffeyville Community College	Tuition per Credit Hour \$70
	Required Fees per Credit Hour \$60
	Total \$130
Colby Community College	Tuition per Credit Hour \$136
	Required Fees per Credit Hour \$54
	Total \$190
Cowley Community College	Tuition per Credit Hour \$130
	Required Fees per Credit Hour \$90
	Total \$220
Dodge City Community College	Tuition per Credit Hour \$70
	Required Fees per Credit Hour \$125
	Total \$195
Fort Scott Community College	Tuition per Credit Hour \$62
	Required Fees per Credit Hour \$66
	Total \$128
Garden City Community College	Tuition per Credit Hour \$82
	Required Fees per Credit Hour \$62
	Total \$144
Highland Community College	Tuition per Credit Hour \$81
	Required Fees per Credit Hour \$74
	Total \$155
Hutchinson Community College	Tuition per Credit Hour \$130
	Required Fees per Credit Hour \$29
	Total \$159
Independence Community College	Tuition per Credit Hour \$87
	Required Fees per Credit Hour \$78
	Total \$165
Johnson County Community College	Tuition per Credit Hour \$221
	Required Fees per Credit Hour \$16
	Total \$237
Kansas City Kansas Community College	Tuition per Credit Hour \$208
	Required Fees per Credit Hour \$24
	Total \$232
Labette Community College	Tuition per Credit Hour \$84
	Required Fees per Credit Hour \$68
	Total \$152
Neosho County Community College	Tuition per Credit Hour \$95
	Required Fees per Credit Hour \$74
	Total \$169
Pratt Community College	Tuition per Credit Hour \$88
	Required Fees per Credit Hour \$60
	Total \$148
Seward County Community College	Tuition per Credit Hour \$102
	Required Fees per Credit Hour \$67
	Total \$169

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

\$171.05

Kansas Community Colleges

Tuition and Required Fees Rates, Academic Year 2024-25

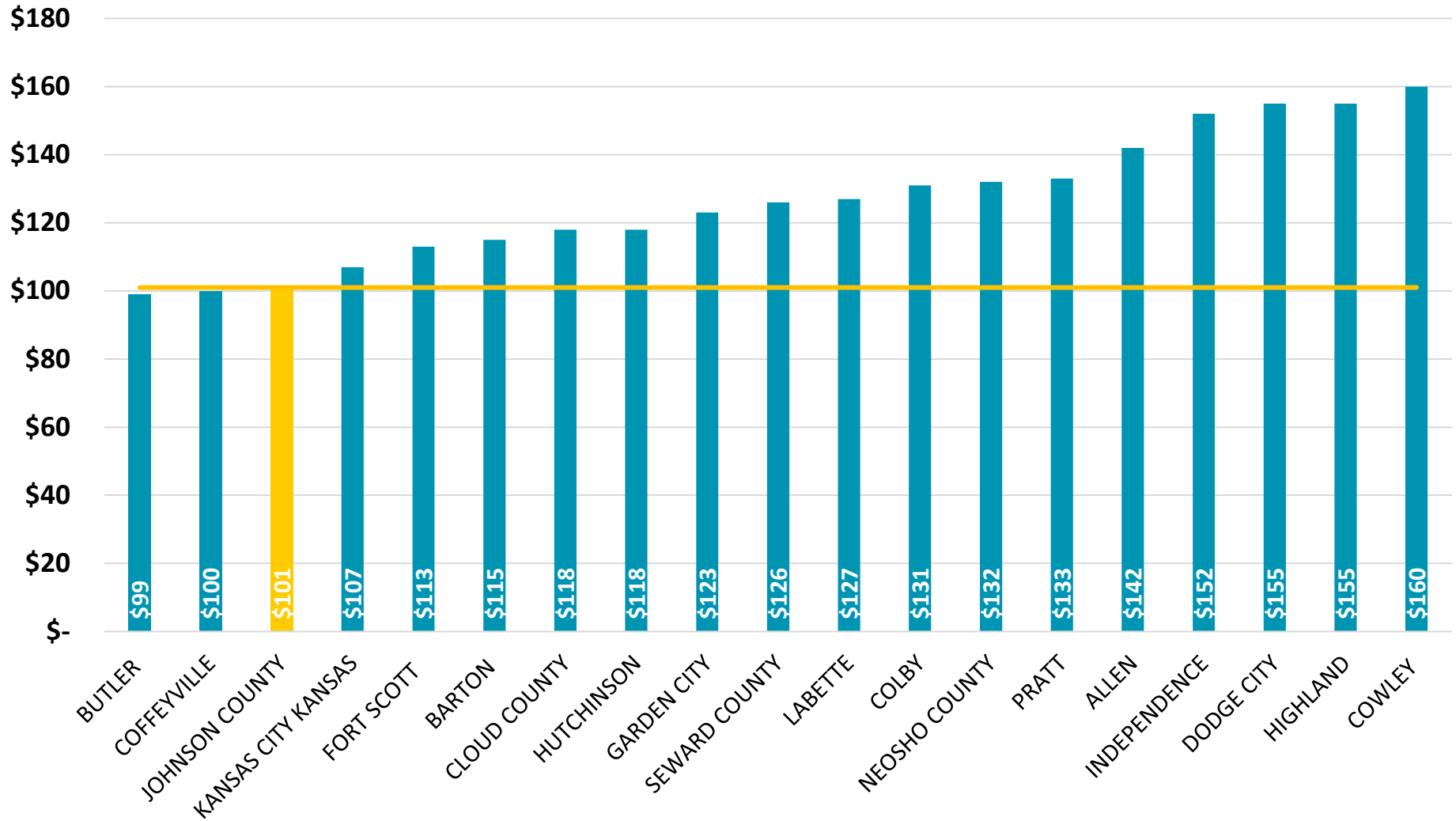
International Tuition By Credit Hour

Institution	2025
Allen Community College	Tuition per Credit Hour \$105
	Required Fees per Credit Hour \$67
	Total \$172
Barton Community College	Tuition per Credit Hour \$170
	Required Fees per Credit Hour \$48
	Total \$218
Butler Community College	Tuition per Credit Hour \$163
	Required Fees per Credit Hour \$27
	Total \$190
Cloud County Community College	Tuition per Credit Hour \$122
	Required Fees per Credit Hour \$47
	Total \$169
Coffeyville Community College	Tuition per Credit Hour \$80
	Required Fees per Credit Hour \$120
	Total \$200
Colby Community College	Tuition per Credit Hour \$162
	Required Fees per Credit Hour \$54
	Total \$216
Cowley Community College	Tuition per Credit Hour \$180
	Required Fees per Credit Hour \$90
	Total \$270
Dodge City Community College	Tuition per Credit Hour \$80
	Required Fees per Credit Hour \$125
	Total \$205
Fort Scott Community College	Tuition per Credit Hour \$128
	Required Fees per Credit Hour \$66
	Total \$194
Garden City Community College	Tuition per Credit Hour \$100
	Required Fees per Credit Hour \$62
	Total \$162
Highland Community College	Tuition per Credit Hour \$288
	Required Fees per Credit Hour \$74
	Total \$362
Hutchinson Community College	Tuition per Credit Hour \$139
	Required Fees per Credit Hour \$39
	Total \$178
Independence Community College	Tuition per Credit Hour \$171
	Required Fees per Credit Hour \$78
	Total \$249
Johnson County Community College	Tuition per Credit Hour \$221
	Required Fees per Credit Hour \$16
	Total \$237
Kansas City Kansas Community College	Tuition per Credit Hour \$209
	Required Fees per Credit Hour \$24
	Total \$233
Labette Community College	Tuition per Credit Hour \$143
	Required Fees per Credit Hour \$68
	Total \$211
Neosho County Community College	Tuition per Credit Hour \$168
	Required Fees per Credit Hour \$56
	Total \$224
Pratt Community College	Tuition per Credit Hour \$116
	Required Fees per Credit Hour \$60
	Total \$176
Seward County Community College	Tuition per Credit Hour \$102
	Required Fees per Credit Hour \$67
	Total \$169

Source: KBOR Community College Tuition and Fee Survey
Average International

\$212.37

**Kansas Community Colleges 2024-25
Tuition & Required Fees: In-District (Low/High)**



PUBLIC TWO-YEAR COLLEGES							
Average Published In-District Tuition and Fees by State							
Sorted High to Low for 2024-25 Cost							
State	2020-21	2021-22	2022-23	2023-24	2024-25	1-Year % Change	5-Year % Change
Vermont	\$8,600	\$8,600	\$8,660	\$8,660	\$8,660	0%	1%
Massachusetts	\$6,812	\$6,840	\$6,891	\$7,062	\$7,450	5%	9%
South Dakota	\$7,062	\$7,237	\$7,291	\$7,256	\$7,256	0%	3%
New Hampshire	\$7,095	\$7,095	\$7,096	\$7,093	\$7,093	0%	0%
Oregon	\$5,839	\$6,034	\$6,182	\$6,431	\$6,674	4%	14%
Iowa	\$5,669	\$5,786	\$6,045	\$6,299	\$6,472	3%	14%
Minnesota	\$5,632	\$5,900	\$6,140	\$6,155	\$6,180	0%	10%
Pennsylvania	\$5,578	\$5,632	\$5,816	\$6,027	\$6,137	2%	10%
New York	\$5,677	\$5,746	\$5,745	\$5,936	\$6,116	3%	8%
New Jersey	\$5,397	\$5,482	\$5,672	\$5,867	\$6,099	4%	13%
South Carolina	\$5,891	\$5,910	\$5,948	\$6,010	\$6,093	1%	3%
Kentucky	\$5,610	\$5,610	\$5,700	\$5,820	\$5,910	2%	5%
Ohio	\$4,975	\$5,081	\$5,245	\$5,618	\$5,784	3%	16%
North Dakota	\$5,295	\$5,471	\$5,613	\$5,630	\$5,731	2%	8%
Rhode Island	\$4,845	\$4,980	\$5,090	\$5,326	\$5,550	4%	15%
Indiana	\$4,967	\$4,997	\$5,054	\$5,299	\$5,542	5%	12%
Virginia	\$5,216	\$5,229	\$5,254	\$5,365	\$5,528	3%	6%
Colorado	\$4,783	\$4,798	\$4,870	\$5,116	\$5,303	4%	11%
Washington	\$4,717	\$4,791	\$4,932	\$5,131	\$5,276	3%	12%
Connecticut	\$4,515	\$4,515	\$4,740	\$4,972	\$5,218	5%	16%
West Virginia	\$4,377	\$4,413	\$4,525	\$4,988	\$5,167	4%	18%
Alabama	\$4,929	\$4,929	\$4,980	\$5,072	\$5,153	2%	5%
Maryland	\$4,821	\$4,856	\$4,909	\$4,943	\$5,002	1%	4%
Tennessee	\$4,569	\$4,637	\$4,639	\$4,767	\$5,001	5%	9%
Wisconsin	\$4,562	\$4,661	\$4,731	\$4,858	\$4,996	3%	10%
Delaware	\$4,945	\$4,945	\$4,945	\$4,945	\$4,945	0%	0%
Oklahoma	\$4,558	\$4,583	\$4,672	\$4,687	\$4,751	1%	4%
Illinois	\$4,383	\$4,419	\$4,480	\$4,572	\$4,711	3%	7%
Missouri	\$3,949	\$4,133	\$4,317	\$4,492	\$4,707	5%	19%
Wyoming	\$4,317	\$4,557	\$4,614	\$4,619	\$4,640	0%	7%
Arkansas	\$3,887	\$3,887	\$4,118	\$4,356	\$4,561	5%	17%
Michigan	\$4,069	\$4,117	\$4,287	\$4,420	\$4,549	3%	12%
Louisiana	\$4,197	\$4,200	\$4,191	\$4,373	\$4,458	2%	6%
Utah	\$3,942	\$4,058	\$4,229	\$4,228	\$4,392	4%	11%
Nevada	\$3,737	\$3,798	\$3,917	\$4,060	\$4,290	6%	15%
Montana	\$3,836	\$3,937	\$3,912	\$4,145	\$4,261	3%	11%
Georgia	\$4,012	\$4,026	\$3,990	\$4,012	\$4,238	6%	6%
Idaho	\$4,175	\$4,175	\$4,200	\$4,201	\$4,201	0%	1%
Maine	\$3,837	\$3,837	\$3,843	\$3,845	\$4,110	7%	7%
Hawaii	\$4,017	\$4,017	\$4,019	\$4,018	\$4,018	0%	0%
Mississippi	\$3,455	\$3,581	\$3,732	\$3,839	\$4,003	4%	16%
Kansas	\$3,285	\$3,387	\$3,477	\$3,580	\$3,689	3%	12%
Nebraska	\$3,383	\$3,408	\$3,500	\$3,563	\$3,609	1%	7%
Texas	\$2,863	\$2,889	\$3,041	\$3,170	\$3,250	3%	14%
Florida	\$3,235	\$3,242	\$3,242	\$3,238	\$3,238	0%	0%
Arizona	\$2,259	\$2,591	\$2,608	\$2,870	\$2,903	1%	29%
North Carolina	\$2,457	\$2,484	\$2,497	\$2,527	\$2,527	0%	3%
New Mexico	\$1,937	\$1,959	\$2,100	\$2,129	\$2,220	4%	15%
California	\$1,428	\$1,428	\$1,433	\$1,435	\$1,435	0%	0%

SOURCE: The College Board, Annual Survey of Colleges.

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

This table was prepared in October 2024.

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 2024 Funding	FY 2025 Funding	Increase/ (Decrease)	FY 2024 Funding	FY 2025 Funding	Increase/ (Decrease)	FY 2024 Funding	FY 2025 Funding	Increase/ (Decrease)
Allen CC	\$915,928	\$468,219	(\$447,709)	\$4,006,236	\$3,626,540	(\$379,696)	\$4,922,164	\$4,094,759	(\$827,405)
Barton CC	\$3,140,667	\$2,378,617	(\$762,050)	\$8,049,846	\$7,419,334	(\$630,512)	\$11,190,513	\$9,797,951	(\$1,392,562)
Butler CC	\$4,492,663	\$4,871,526	\$378,863	\$14,515,023	\$13,456,130	(\$1,058,893)	\$19,007,686	\$18,327,656	(\$680,030)
Cloud County CC	\$1,217,936	\$1,104,254	(\$113,682)	\$3,013,747	\$2,787,882	(\$225,865)	\$4,231,683	\$3,892,136	(\$339,547)
Coffeyville CC	\$1,044,337	\$896,120	(\$148,217)	\$1,628,863	\$1,348,955	(\$279,908)	\$2,673,200	\$2,245,075	(\$428,125)
Colby CC	\$1,364,880	\$1,289,625	(\$75,255)	\$1,734,353	\$1,806,764	\$72,411	\$3,099,233	\$3,096,389	(\$2,844)
Cowley CC	\$2,043,860	\$1,690,938	(\$352,922)	\$4,185,440	\$3,629,632	(\$555,808)	\$6,229,300	\$5,320,570	(\$908,730)
Dodge City CC	\$955,822	\$835,690	(\$120,132)	\$1,609,972	\$1,607,526	(\$2,446)	\$2,565,794	\$2,443,216	(\$122,578)
Ft.Scott CC	\$1,423,883	\$1,252,873	(\$171,010)	\$1,967,561	\$1,814,609	(\$152,952)	\$3,391,444	\$3,067,482	(\$323,962)
Garden City CC	\$1,134,582	\$1,096,271	(\$38,311)	\$2,030,083	\$2,100,189	\$70,106	\$3,164,665	\$3,196,460	\$31,795
Highland CC	\$1,549,554	\$1,240,102	(\$309,452)	\$3,958,591	\$3,882,267	(\$76,324)	\$5,508,145	\$5,122,369	(\$385,776)
Hutchinson CC	\$5,640,548	\$5,678,652	\$38,104	\$6,615,906	\$6,362,960	(\$252,946)	\$12,256,454	\$12,041,612	(\$214,842)
Independence CC	\$399,192	\$231,473	(\$167,719)	\$1,147,118	\$936,809	(\$210,309)	\$1,546,310	\$1,168,282	(\$378,028)
Johnson County CC	\$7,940,462	\$7,946,290	\$5,828	\$17,741,594	\$16,845,529	(\$896,065)	\$25,682,056	\$24,791,819	(\$890,237)
Kansas City Kansas CC	\$4,408,372	\$4,186,782	(\$221,590)	\$5,721,958	\$4,961,771	(\$760,187)	\$10,130,330	\$9,148,553	(\$981,777)
Labette CC	\$1,056,481	\$913,025	(\$143,456)	\$2,113,258	\$1,947,929	(\$165,329)	\$3,169,739	\$2,860,954	(\$308,785)
Neosho County CC	\$1,468,764	\$1,292,805	(\$175,959)	\$2,147,269	\$2,007,817	(\$139,452)	\$3,616,033	\$3,300,622	(\$315,411)
Pratt CC	\$1,141,410	\$1,076,289	(\$65,121)	\$1,427,408	\$1,454,752	\$27,344	\$2,568,818	\$2,531,041	(\$37,777)
Seward County CC	\$1,108,653	\$964,550	(\$144,103)	\$1,647,518	\$1,400,731	(\$246,787)	\$2,756,171	\$2,365,281	(\$390,890)
CC Subtotal	\$42,447,994	\$39,414,101	(\$3,033,893)	\$85,261,744	\$79,398,126	(\$5,863,618)	\$127,709,738	\$118,812,227	(\$8,897,511)
Flint Hills Technical College	\$1,821,433	\$1,690,733	(\$130,700)	\$799,475	\$796,086	(\$3,389)	\$2,620,908	\$2,486,819	(\$134,089)
Manhattan Area Technical College	\$2,028,420	\$1,863,454	(\$164,966)	\$765,308	\$750,543	(\$14,765)	\$2,793,728	\$2,613,997	(\$179,731)
North Central Kansas Technical College	\$2,891,287	\$2,923,117	\$31,830	\$902,820	\$880,971	(\$21,849)	\$3,794,107	\$3,804,088	\$9,981
Northwest Kansas Technical College	\$2,014,074	\$1,821,733	(\$192,341)	\$1,048,581	\$925,901	(\$122,680)	\$3,062,655	\$2,747,634	(\$315,021)
Salina Area Technical College	\$1,675,677	\$1,567,891	(\$107,786)	\$802,707	\$856,673	\$53,966	\$2,478,384	\$2,424,564	(\$53,820)
WSU-Tech	\$9,467,020	\$9,841,843	\$374,823	\$5,397,870	\$5,197,154	(\$200,716)	\$14,864,890	\$15,038,997	\$174,107
TC Subtotal	\$19,897,911	\$19,708,771	(\$189,140)	\$9,716,761	\$9,407,328	(\$309,433)	\$29,614,672	\$29,116,099	(\$498,573)
Washburn Institute of Technology	\$3,718,573	\$3,374,312	(\$344,261)	\$429,410	\$384,917	(\$44,493)	\$4,147,983	\$3,759,229	(\$388,754)
Total Distribution	\$66,064,478	\$62,497,184	(\$3,567,294)	\$95,407,915	\$89,190,371	(\$6,217,544)	\$161,472,393	\$151,687,555	(\$9,784,838)

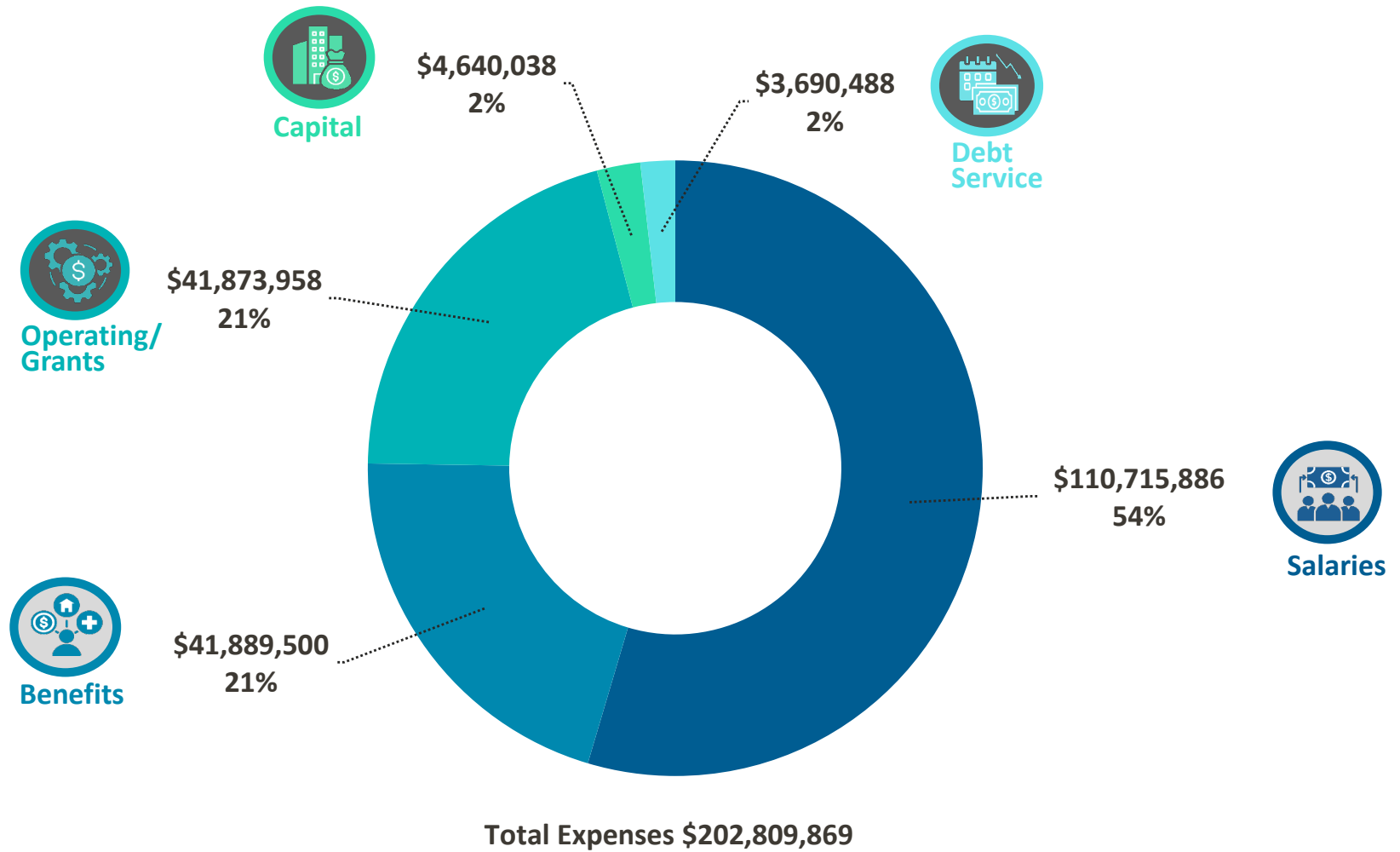
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SOURCE: Kansas Board of Regents

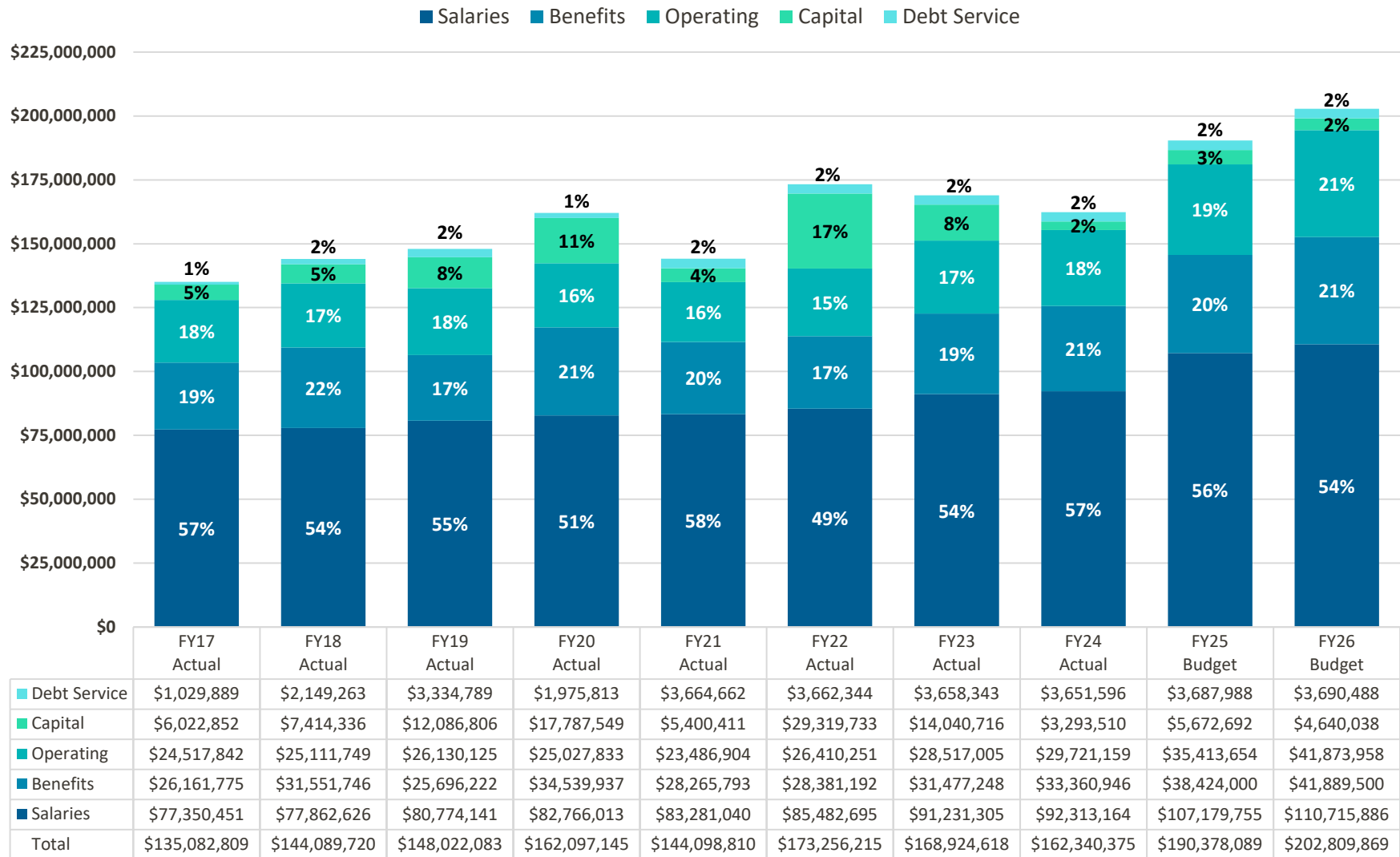
NOTE: Does not include other forms of state aid including Vocational Education Capital Outlay Aid, Apprenticeships, Cybersecurity, Technology Grants, Excel in CTE Initiative, AOK Proviso, GED Accelerator

III. Expenses

**General/Postsecondary Technical Education (PTE) Funds
Expense Budget
2025-2026**



General/Postsecondary Technical Education(PTE) Funds Expenses



IV. Summary Reports and Budgets by Fund

Johnson County Community College
FY 2025-26 Budget & Reserves Summary By Fund

	General/ PTE	Capital Outlay	Special Assessments	Adult Supp. Ed.	Motorcycle Driver	Truck Driver Training	Auxiliary Enterprise	Student Activity	Restricted & Other	Total
Budgeted unencumbered cash balance 7/1/25	\$152,812,546	\$10,988,517	\$687,552	\$1,848,730	\$1,227,184	\$917,623	(\$403,765)	\$148,162	\$0	\$168,226,549
Revenue:										
Ad Valorem Property Taxes	131,700,631	8,923,408								140,624,039
Tuition and Fees	29,865,418			4,522,160	200,000	2,260,000		2,039,961	2,622,807	41,510,346
State Aid	27,210,819									27,210,819
Other Income	4,088,730			1,557,500	35,000			7,500		5,688,730
Investment Income	5,500,000	550,000		110,000				99,000		6,259,000
Grants & Restricted									29,267,110	29,267,110
Auxiliary Sales							8,636,941			8,636,941
	198,365,598	9,473,408	0	6,189,660	235,000	2,260,000	8,636,941	2,146,461	31,889,917	259,196,985
Expense:										
Salaries and Benefits	152,605,386			2,709,550	148,500	1,228,894		450,647	1,757,417	158,900,394
Current Operating & Grants	41,873,958	120,000	300,000	5,238,032	559,500	882,425	6,391,957	2,694,864	25,000,000	83,060,736
Capital	4,640,038	10,829,000		139,325					3,425,000	19,033,363
Debt Service	3,690,488								1,707,500	5,397,988
	202,809,869	10,949,000	300,000	8,086,907	708,000	2,111,319	6,391,957	3,145,511	31,889,917	266,392,480
Budgeted unencumbered cash balance 6/30/26	\$148,368,275	\$9,512,925	\$387,552	(\$48,517)	\$754,184	\$1,066,304	\$1,841,219	(\$850,888)	\$0	\$161,031,054
Mill Levy	7.361	.500	--	--	--	--	--	--	--	7.861

Johnson County Community College
Actual Results - 5 Year History
General/PTE Funds

	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Actual FY 2023</u>	<u>Actual FY 2024</u>
Revenue:					
Ad Valorem Property Taxes	\$102,387,873	\$108,690,764	\$112,825,325	\$114,389,039	\$121,085,135
Tuition and Fees	28,162,734	26,569,606	25,165,274	26,354,262	27,340,801
State Aid	24,304,924	24,002,537	24,702,996	27,029,958	27,856,630
Other Income	2,464,459	2,250,591	4,089,157	4,148,759	3,765,639
Investment Income	1,616,424	53,645	470,099	2,437,075	6,162,163
	<u>158,936,414</u>	<u>161,567,143</u>	<u>167,252,851</u>	<u>174,359,093</u>	<u>186,210,368</u>
Expense:					
Salaries and Benefits	\$117,305,950	\$111,546,833	\$113,863,887	\$122,708,554	\$125,674,110
Current Operating & Grants	25,027,833	23,486,904	26,410,251	28,517,005	29,721,159
Capital	17,787,549	5,400,411	29,319,733	14,040,716	3,293,510
Debt Service	1,975,813	3,664,662	3,662,344	3,658,343	3,651,596
	<u>162,097,145</u>	<u>144,098,810</u>	<u>173,256,215</u>	<u>168,924,618</u>	<u>162,340,375</u>
Actual Expenditure Rate	94%	89%	92%	92%	91%
Contribution to (Use of) Reserves	(\$3,160,731)	\$17,468,333	(\$6,003,364)	\$5,434,475	\$23,869,993

**Johnson County Community College
Comparative Budgets
General/PTE Funds**

	<u>Actual FY 2024</u>	<u>Budget FY 2025</u>	<u>Estimated FY 2025</u>	<u>Proposed Budget FY 2026</u>	<u>% Change '26 Budget to '25 Budget</u>
Revenue:					
Ad Valorem Property Taxes	\$121,085,135	\$128,894,722	\$128,894,722	\$131,700,631	2%
Tuition and Fees	27,340,801	28,724,481	28,724,481	29,865,418	4%
State Aid	27,856,630	26,491,819	27,000,000	27,210,819	3%
Other Income	3,765,639	4,035,426	4,035,426	4,088,730	1%
Investment Income	6,162,163	2,000,000	6,000,000	5,500,000	175%
	<u>186,210,368</u>	<u>190,146,448</u>	<u>194,654,629</u>	<u>198,365,598</u>	<u>4%</u>
Expense:					
Salaries and Benefits	\$125,674,110	\$145,603,755	\$138,323,567	\$152,605,386	5%
Current Operating & Grants	29,721,159	35,413,654	33,642,971	41,873,958	18%
Capital	3,293,510	5,672,692	5,672,692	4,640,038	-18%
Debt Service	3,651,596	3,687,988	3,687,988	3,690,488	0%
	<u>162,340,375</u>	<u>190,378,089</u>	<u>181,327,219</u>	<u>202,809,869</u>	<u>7%</u>
Actual Expenditure Rate	91%		95%		
Contribution to (Use of) Reserves	\$23,869,993	(\$231,641)	\$13,327,410	(\$4,444,271)	

The FY 2026 budget proposes use of General Fund reserves to fund certain one-time expenditures.

**Johnson County Community College
Comparative Budgets
Capital Outlay Fund**

	<u>Actual FY 2024</u>	<u>Budget FY 2025</u>	<u>Estimated FY 2025</u>	<u>Proposed Budget FY 2026</u>	<u>% Change '26 Budget to '25 Budget</u>
Revenue:					
Ad Valorem Property Taxes	\$7,909,970	\$8,464,378	\$8,464,378	\$8,923,408	5%
Investment and Other Income	593,996	200,000	575,000	550,000	175%
	8,503,966	8,664,378	9,039,378	9,473,408	9%
Expense:					
Capital	7,015,617	8,179,855	8,179,855	10,949,000	34%
	7,015,617	8,179,855	8,179,855	10,949,000	34%
Actual Expenditure Rate	96%		100%		
Contribution to (Use of) Reserves	\$1,488,349	\$484,523	\$859,523	(\$1,475,592)	

**Johnson County Community College
Comparative Budgets
Adult Supplementary Education Fund**

	<u>Actual FY 2024</u>	<u>Budget FY 2025</u>	<u>Estimated FY 2025</u>	<u>Proposed Budget FY 2026</u>	<u>% Change '26 Budget to '25 Budget</u>
Revenue:					
Tuition and Fees	\$3,482,525	\$4,298,300	\$4,298,300	\$4,522,160	5%
Investment and Other Income	1,387,306	1,659,500	1,493,550	1,667,500	0%
	<u>4,869,831</u>	<u>5,957,800</u>	<u>5,791,850</u>	<u>6,189,660</u>	<u>4%</u>
Expense:					
Salaries and Benefits	2,054,196	2,400,299	2,040,254	2,709,550	13%
Current Operating	3,194,709	4,631,079	3,936,417	5,238,032	13%
Capital	62,164	35,000	26,250	139,325	298%
	<u>5,311,069</u>	<u>7,066,378</u>	<u>6,002,921</u>	<u>8,086,907</u>	<u>14%</u>
Actual Expenditure Rate	68%		85%		
Contribution to (Use of) Reserves	(\$441,238)	(\$1,108,578)	(\$211,071)	(\$1,897,247)	

**Johnson County Community College
Comparative Budgets
Auxiliary Enterprise Fund**

	<u>Actual FY 2024</u>	<u>Budget FY 2025</u>	<u>Estimated FY 2025</u>	<u>Proposed Budget FY 2026</u>	<u>% Change '26 Budget to '25 Budget</u>
Revenue:					
Auxiliary Sales	\$8,284,871	\$9,219,792	\$9,219,792	\$8,636,941	-6%
Investment Income	25,773	30,000	15,000	0	-100%
	<u>8,310,643</u>	<u>9,249,792</u>	<u>9,234,792</u>	<u>8,636,941</u>	<u>-7%</u>
Expense:					
Salaries and Benefits	3,064,840	3,814,791	3,433,312	0	-100%
Current Operating	5,406,133	6,785,942	6,107,348	6,391,957	-6%
Capital	19,167				0%
	<u>8,490,140</u>	<u>10,600,733</u>	<u>9,540,660</u>	<u>6,391,957</u>	<u>-40%</u>
Actual Expenditure Rate	79%		90%		
Contribution to (Use of) Reserves	(\$179,497)	(\$1,350,941)	(\$305,868)	\$2,244,984	

**Johnson County Community College
Comparative Budgets
Student Activity Fund**

	<u>Actual FY 2024</u>	<u>Budget FY 2025</u>	<u>Estimated FY 2025</u>	<u>Proposed Budget FY 2026</u>	<u>% Change '26 Budget to '25 Budget</u>
Revenue:					
Tuition and Fees	\$2,097,617	\$1,961,498	\$1,863,423	\$2,039,961	4%
Investment and Other Income	67,062	44,500	55,000	106,500	139%
	<u>2,164,678</u>	<u>2,005,998</u>	<u>1,918,423</u>	<u>2,146,461</u>	<u>7%</u>
Expense:					
Salaries and Benefits	333,669	409,516	368,564	450,647	10%
Current Operating	894,873	1,198,469	1,078,622	1,227,569	2%
Capital	0	0	0	0	0%
Grants/Scholarships	1,239,202	1,452,014	1,234,212	1,467,295	1%
	<u>2,467,744</u>	<u>3,059,999</u>	<u>2,681,398</u>	<u>3,145,511</u>	<u>3%</u>
Actual Expenditure Rate	87%		88%		
Contribution to (Use of) Reserves	(\$303,066)	(\$1,054,001)	(\$762,975)	(\$999,050)	

Johnson County Community College
FY 2025-26 Budget
General Fund 0201
Organization Summary By Account Type

FY 2024-25 Budget						FY 2025-26 Budget Proposed					
Org	Organization Name	Salaries & Benefits	Current Operating & Grants	Capital	Debt Service	Total	Salaries & Benefits	Current Operating & Grants	Capital	Debt Service	% Change
1101	Business Administration	967,354	1,400			968,754	877,842	1,200			-9.3%
1102	Journalism & Media Comm	397,790	2,000			399,790	521,265	2,000			30.9%
1103	Fine Arts	985,224	31,000	22,000		1,038,224	987,479	29,700	50,500		2.8%
1104	English	4,200,498	12,500			4,212,998	4,206,491	14,000			0.2%
1105	Foreign Languages	991,049	4,500			995,549	925,873	6,000			-6.4%
1106	Communication Studies	1,684,706	5,100			1,689,806	1,811,799	6,100			7.6%
1108	Theater	578,863	50,500	22,000		651,363	582,381	59,000			-1.5%
1109	Music	836,605	21,450	98,000		956,055	838,044	23,750			-9.9%
1110	Architecture	277,429	1,500			278,929	260,205	1,600			-6.1%
1111	Mathematics	4,833,671	57,700			4,891,371	4,509,440	63,200			-6.5%
1112	Engineering	147,860	1,000			148,860	156,692	1,200			6.1%
1113	Humanities	1,512,775	500			1,513,275	1,513,849	1,750			0.2%
1115	Sciences	29,161	94,500			123,661	29,150	103,220			7.0%
1116	Physical Science	171,453	3,000			174,453	137,894	3,200			-19.1%
1117	Health & Wellness	1,259,762	49,350	38,000		1,347,112	1,245,421	51,750			-3.7%
1118	Astronomy	311,550	3,500			315,050	312,768	7,000			1.5%
1119	History	1,142,895	750			1,143,645	1,209,883	750			5.9%
1120	Political Science	439,226	6,000			445,226	444,182	6,000			1.1%
1121	Anthropology	431,350	850			432,200	424,404	500			-1.7%
1122	Psychology	1,322,435				1,322,435	1,364,881				3.2%
1123	Sociology	1,002,999	9,500			1,012,499	970,367	8,500			-3.3%
1125	Reading	604,850	2,100			606,950	569,790	2,400			-5.7%
1126	Economics	962,426	150			962,576	875,702	150			-9.0%
1127	Human Sciences	1,632,434	99,200			1,731,634	1,608,901	108,000	11,500		-0.2%
1128	Biology	1,524,950	108,000	29,047		1,661,997	1,440,472	150,000	37,000		-2.1%
1129	Chemistry	2,223,804	73,260	24,000		2,321,064	2,146,440	75,000	86,000		-0.6%
1130	Geosciences	369,089	4,000			373,089	381,580	7,800			4.4%
1131	Organismal Biology	200,064	26,000			226,064	198,759	16,000			-5.0%
1132	Physics	573,591	9,400			582,991	573,696	10,400			0.2%
1133	Environmental Science	444,216	16,750			460,966	461,987	18,750			4.3%
1135	English for Academic Purposes	576,989	1,500			578,489	573,917	2,000			-0.4%
1201	Fashion Merchandising & Design	586,872	15,600			602,472	559,689	15,600			-4.5%
1202	Accounting	1,192,005	2,575			1,194,580	1,020,817	8,150			-13.9%
1203	Marketing Management	593,510	2,700			596,210	604,352	2,700			1.8%
1204	Business Office Technology	171,791	1,625			173,416	152,182	1,625			-11.3%
1205	Hospitality Management	1,711,277	344,525			2,055,802	1,698,353	356,525			0.0%
1206	Legal Studies	736,482	22,450			758,932	829,950	40,770			14.7%
1207	Information Systems	1,593,606	47,200			1,640,806	1,545,983	2,700			-5.6%
1208	Graphic Design	728,311	23,750			752,061	731,935	24,600			0.6%
1210	Automotive Technology	849,893	48,500			898,393	738,867	50,000			-12.2%
1211	Computer Drafting & Design	473,003	26,000			499,003	469,157	17,000			-2.6%
1212	Electronics Technology	349,398	90,000			439,398	350,436	90,000			0.2%
1214	Fire Science	612,579	96,758			709,337	547,763	228,830	45,000		15.8%

Johnson County Community College
FY 2025-26 Budget
General Fund 0201
Organization Summary By Account Type

FY 2024-25 Budget						FY 2025-26 Budget Proposed					
Org	Organization Name	Salaries & Benefits	Current Operating & Grants	Capital	Debt Service	Total	Salaries & Benefits	Current Operating & Grants	Capital	Debt Service	% Change
1215	Criminal Justice	440,561	1,050			441,611	426,756	1,050			-3.1%
1216	Police Academy	172,978	25,000			197,978	175,497	25,500			1.5%
1217	Advanced Training Center						83,223	3,500			100.0%
1218	Dental Hygiene	767,243	102,745			869,988	753,081	84,157			-3.8%
1219	Registered Nursing	1,817,436	135,740	117,750		2,070,926	1,802,742	122,055	17,000		-6.2%
1220	Emergency Medical Science	1,402,026	204,984	92,550		1,699,560	1,349,961	221,710	104,000		-1.4%
1221	Dental Health on Wheels	135,568	21,700			157,268	134,759	18,000			-2.9%
1223	Interior Design	665,630	30,000			695,630	653,883	30,200			-1.7%
1224	Fine Art Photography/Film	368,243	33,200			401,443	381,855	53,050	127,128		40.0%
1225	HVAC	471,122	50,000			521,122	465,474	65,000			1.8%
1226	Metal Fab (Welding) Technology	629,778	90,000			719,778	626,585	73,000			-2.8%
1227	Machining Technology	30,615				30,615					-100.0%
1229	Industrial Technology	155,442	5,000			160,442	155,147	7,100			1.1%
1231	Computer Support Specialist	399,195	11,450			410,645	417,501	11,450			4.5%
1237	Desktop Publishing	221,738	1,500			223,238	211,283	1,000			-4.9%
1238	Neurodiagnostic Technology	176,681	17,950	16,000		210,631	168,334	18,540			-11.3%
1241	Respiratory Care	296,498	32,010			328,508	284,308	36,370			-2.4%
1243	Practical Nursing	1,171,490	81,150	112,000		1,364,640	1,183,342	89,950			-6.7%
1247	Entrepreneurship	59,075				59,075	33,000				-44.1%
1256	Zamierowski Endowed Professorship	18,319				18,319	17,861				-2.5%
1259	Web Applications	591,600	1,620			593,220	556,283	1,620			-6.0%
1262	Healthcare Information Systems	370,009	35,920			405,929	354,503	36,020			-3.8%
1263	Sustainable Agriculture	140,976	5,500			146,476	137,792	6,000			-1.8%
1267	Medical Info Revenue Mgmt	178,103	1,565			179,668	169,619	2,600			-4.2%
1268	Health Occupations	861,577	103,250			964,827	839,064	106,250	15,000		-0.5%
1270	Perkins V State Implementation Grnt	150				150					-100.0%
1271	Vocational Improvements	31,850				31,850	26,477				-16.9%
1274	Horticulture	280,523	51,750	76,000		408,273	259,641	50,750			-24.0%
1275	Construction Management Tech	240,143	59,500			299,643	263,743	54,500			6.2%
1277	Railroad Industrial Technology	802,806	62,577	55,000		920,383	657,902	31,075			-25.1%
1278	Information Technology	1,365,403	12,800			1,378,203	1,502,935	12,800			10.0%
1279	Electrical Technology	461,683	52,000			513,683	459,901	70,000			3.2%
1280	Education	308,063	11,050			319,113	306,455	11,300			-0.4%
1281	High School Partnerships & Outreach	179,139	21,100			200,239	180,206	40,350			10.2%
1283	Railroad Mechanical Operations	380,700	11,500			392,200	340,147	11,500			-10.3%
1286	NARS	105,375	741,000			846,375	104,297	671,500			-8.3%
1287	Game Development	366,432	1,000			367,432	345,013	1,000			-5.8%
1288	Animation	399,974	1,700			401,674	409,306	1,700			2.3%
1289	Automation Engineering Tech	204,032	22,000			226,032	261,885	49,500			37.8%
1291	Interpreting for Professions	34,417	800			35,217	34,416	1,000			0.6%
1294	Plumbing Technology	212,189	61,000			273,189	312,266	64,220			37.8%
1404	WDCE OE Transportation	16,050				16,050	19,000				18.4%
1405	WDCE OE Professional Education	3,850				3,850	3,500				-9.1%

Johnson County Community College
FY 2025-26 Budget
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Organization Summary By Account Type

FY 2024-25 Budget						FY 2025-26 Budget Proposed						
Org	Organization Name	Current				Current					% Change	
		Salaries & Benefits	Operating & Grants	Capital	Debt Service	Total	Salaries & Benefits	Operating & Grants	Capital	Debt Service		Total
1406	WDCE OE Youth	7,839				7,839	8,625				8,625	10.0%
1407	WDCE OE Business Workshops	9,000				9,000	6,000				6,000	-33.3%
1408	WDCE Business Solutions	41,169				41,169	15,709				15,709	-61.8%
1409	WDCE OE CAIT	5,000				5,000	5,500				5,500	10.0%
1410	MTC Programming - Box Office	228,213				228,213	233,152				233,152	2.2%
1412	WDCE OE Health & Human Services	4,000				4,000	3,000				3,000	-25.0%
1413	WDCE OE Life and Leisure	10,750				10,750	10,000				10,000	-7.0%
1414	WDCE Developing Programs	39,028				39,028	39,028				39,028	0.0%
1416	WDCE Executive Director	403,434	133,884			537,318	382,056	162,083			544,139	1.3%
1421	JCAE Adult Education and Literacy	719,310	104,050			823,360	565,348	108,807			674,155	-18.1%
1430	WDCE Nail Technology						23,400				23,400	100.0%
1439	WDCE OE NARS						3,600				3,600	100.0%
1440	WDCE OE Technical Trades	6,000				6,000	7,000				7,000	16.7%
1441	MTC Administration	249,955				249,955	249,956				249,956	0.0%
1442	MTC Operations	1,021,858				1,021,858	1,060,152				1,060,152	3.8%
1443	MTC Art Education	164,460				164,460	167,585				167,585	1.9%
1450	JCAE Accelerating Opportunity - KS	82,875	5,600			88,475	82,874	5,600			88,474	0.0%
1458	JCAE Adult Education	800				800						-100.0%
1482	JCAE Dollar General Grant	614				614						-100.0%
1489	Visual Art Education	300				300	300				300	0.0%
1493	Emergency Medical Science-CE	1,600				1,600	1,600				1,600	0.0%
1494	Fire Science-CE	3,000				3,000	4,000				4,000	33.3%
1496	WDCE CT NARS	3,500				3,500	3,600				3,600	2.9%
1501	Acad Achieve & Lang Rsrc Cntrs	1,161,953	6,500			1,168,453	1,052,999	7,500			1,060,499	-9.2%
1502	Math Resource Center	749,005	5,100			754,105	813,100	8,580			821,680	9.0%
1503	College Now	225,736	1,791,110			2,016,846	232,085	2,364,050			2,596,135	28.7%
1504	Writing Center	573,294	8,720			582,014	606,277	9,030			615,307	5.7%
1505	ASL & Deaf Studies	641,599	3,000			644,599	522,056	3,000			525,056	-18.6%
1506	College Success	721,692	8,025			729,717	739,572	13,975			753,547	3.3%
1516	Anatomy Open Lab	53,900	22,870	92,600		169,370	52,490	22,870			75,360	-55.5%
1517	Science Resource Center	601,507	7,000			608,507	686,962	7,080			694,042	14.1%
3103	KSBD C	427,053	50,603			477,656	275,846	50,603			326,449	-31.7%
3109	KSBD C Program Income	5,565				5,565	1,271				1,271	-77.2%
3126	APEX Accelerator - PTAC	44,497				44,497	20,358				20,358	-54.3%
3321	Professional Recital Series	4,400	12,000			16,400	4,400	15,000			19,400	18.3%
3342	Kansas Studies Institute	32,663	30,000			62,663	23,729	25,000			48,729	-22.2%
3350	Collaboration Center	225,406	28,750			254,156	233,598	32,350			265,948	4.6%
3355	Student Agency	87				87						-100.0%
4102	Library	1,542,236	684,025	85,000		2,311,261	1,574,669	748,025	90,000		2,412,694	4.4%
4202	Nerman Museum	1,071,318	541,050			1,612,368	1,086,449	588,730			1,675,179	3.9%
4302	Printing Services	770,638	645,800	75,000		1,491,438	682,860	735,800	390,000		1,808,660	21.3%
4311	Multimedia Services	749,010	479,850			1,228,860	752,271	465,200			1,217,471	-0.9%
4312	Video Services	1,346,876	143,000	72,000		1,561,876	1,326,106	198,000	144,540		1,668,646	6.8%

Johnson County Community College
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Organization Summary By Account Type

FY 2024-25 Budget						FY 2025-26 Budget Proposed						
Org	Organization Name	Salaries & Benefits	Current Operating & Grants	Capital	Debt Service	Total	Salaries & Benefits	Current Operating & Grants	Capital	Debt Service	Total	% Change
4314	Educational Tech/Distance Learning	750,668	31,450			782,118	838,739	31,918			870,657	11.3%
4321	Strategic Communication & Marketing	2,801,332	1,230,250			4,031,582	2,687,049	1,356,440			4,043,489	0.3%
4401	Academic Technology Services	3,549,948	135,750			3,685,698	3,683,282	193,350			3,876,632	5.2%
4408	Inst Information Technology Plans		921,312			921,312		995,252			995,252	8.0%
4601	VP Academic Affairs / CAO	701,041	109,800			810,841	590,434	114,800			705,234	-13.0%
4603	Curriculum & Academic Scheduling	199,221	4,450			203,671	199,221	8,100			207,321	1.8%
4604	Dean of Business	382,686	28,450			411,136	383,451	38,200			421,651	2.6%
4605	Dean, Arts, Humanities&Soc Sciences	468,311	83,000			551,311	467,844	94,256			562,100	2.0%
4606	Dean Health Care, Pub Safe&Wellness	295,035	6,000			301,035	293,934	7,100			301,034	0.0%
4611	Staff Development	470,499	337,000			807,499	557,578	332,000			889,578	10.2%
4612	WDCE Vice President	633,270	46,000			679,270	485,366	71,000			556,366	-18.1%
4613	WDCE Director of Programing	148,531				148,531	125,219				125,219	-15.7%
4614	Director RR Operations	173,741	25,950			199,691	165,468	20,675			186,143	-6.8%
4615	Executive Director, Performing Arts	250,160				250,160	250,159				250,159	0.0%
4616	Comm, English & Journalism	294,326	36,516			330,842	294,325	39,816			334,141	1.0%
4619	Dean, Industrial Technology	317,544	21,000			338,544	318,735	27,740			346,475	2.3%
4620	EVP/Provost	444,664	310,000			754,664	439,244	310,000			749,244	-0.7%
4625	Dean Comp Sci/Info	316,742	21,100			337,842	316,741	19,600			336,341	-0.4%
4627	Director Registered Nursing	227,712	4,000			231,712	227,713	7,500			235,213	1.5%
4628	Director Dental Hygiene	234,018	6,000			240,018	232,146	6,000			238,146	-0.8%
4629	Dir, Emergency Medical Science	242,780	5,700			248,480	235,534	8,350			243,884	-1.9%
4630	Dean, Mathematics	151,741				151,741	152,154				152,154	0.3%
4631	Dean Science	739,187	40,750			779,937	716,059	45,750			761,809	-2.3%
4632	Director, Resp Care/Neuro Tech	211,461	6,600			218,061	211,462	6,810			218,272	0.1%
4633	Assoc Vice Pres, Academic Affairs	315,283	6,400			321,683	315,283	6,350			321,633	0.0%
4634	Prof/Director HW	77,229				77,229	77,230				77,230	0.0%
4635	Community Outreach - Credit Inst	159,296	21,600			180,896	158,102	21,600			179,702	-0.7%
4636	Dir Prac Nursg & Health Occupations	145,523	12,450			157,973	145,523	11,950			157,473	-0.3%
4637	Dean, Academic Support	404,763	176,805			581,568	286,626	180,375			467,001	-19.7%
4638	WDCE Director of Operations	1,221,098	8,200			1,229,298	1,200,646	112,300			1,312,946	6.8%
4642	Student Services&Learner Engagement	297,452	34,400			331,852	297,452	32,400			329,852	-0.6%
4644	Grants Leadership & Development	387,460	12,300			399,760	387,460	12,300			399,760	0.0%
4645	OHEC Building Manager	220,808	3,050			223,858	222,544	1,450			223,994	0.1%
4646	Academic Initiatives	147,400	6,460			153,860	147,400	9,700			157,100	2.1%
4648	Faculty Development	411,061	154,750			565,811	411,061	224,750			635,811	12.4%
4649	College Grant Match	80,885	378,523			459,408	73,217	361,377			434,594	-5.4%
4651	Director Fire Science						164,694	9,500			174,194	100.0%
4652	WDCE Director of Business Solutions						160,824				160,824	100.0%
4707	Benchmarking/Market Research	112,606				112,606	112,606				112,606	0.0%
4710	Assess, Eval, Inst Outcomes	320,153	20,250			340,403	316,512	24,200			340,712	0.1%
4720	ED-UISFL-Expanding Global Awareness	565				565						-100.0%
4801	Developing Programs	10,863	31,000			41,863	10,340	30,800			41,140	-1.7%
4809	JCAE Professional Development	1,616				1,616						-100.0%

Johnson County Community College
FY 2025-26 Budget
General Fund 0201
Organization Summary By Account Type

FY 2024-25 Budget						FY 2025-26 Budget Proposed						
Org	Organization Name	Salaries & Benefits	Current Operating & Grants	Capital	Debt Service	Total	Salaries & Benefits	Current Operating & Grants	Capital	Debt Service	Total	% Change
4812	Foundation Awards Account	1,500				1,500						-100.0%
4823	NSF-Research Coordination Networks	1,964				1,964						-100.0%
5101	Student Success & Engagement	352,388	32,750			385,138	337,420	33,750			371,170	-3.6%
5102	Student Services & Success	268,743	27,050			295,793	281,893	28,200			310,093	4.8%
5103	Orient. & New Stu. Retention	558,383	8,800			567,183	534,446	17,250			551,696	-2.7%
5104	Admissions	915,134	61,274			976,408	969,219	74,274			1,043,493	6.9%
5105	Enrollment Services	2,324,899	40,200			2,365,099	2,300,692	69,300			2,369,992	0.2%
5106	International & Immigrant Stu Serv	535,269	17,600			552,869	594,054	22,785			616,839	11.6%
5111	Access Services	1,047,025	104,075			1,151,100	1,036,503	123,325			1,159,828	0.8%
5112	Supported Education Programs	566,618	13,075			579,693	585,738	14,550			600,288	3.6%
5114	Veteran & Military Resource Center	503,202	19,650			522,852	480,458	22,150			502,608	-3.9%
5116	Global Engagement	362,424	163,790			526,214	368,231	170,100			538,331	2.3%
5141	Model U.N.		15,000			15,000		17,000			17,000	13.3%
5145	Inclusion and Belonging	277,110	161,000			438,110						-100.0%
5201	Student Activities	884,294	6,100			890,394	864,808	18,050			882,858	-0.9%
5205	Graduation		3,000			3,000		3,000			3,000	0.0%
5207	Athletics Director	504,067	175,750	35,858		715,675	570,525	231,500			802,025	12.1%
5214	Honors & Community Based Learning	419,049	12,500			431,549	417,055	13,500			430,555	-0.2%
5301	Career Development Center	822,099	80,442			902,541	812,334	82,005			894,339	-0.9%
5302	Testing & Assessment Services	761,052	83,800			844,852	722,005	130,600			852,605	0.9%
5303	Counseling	3,624,155	45,785			3,669,940	3,550,456	45,149			3,595,605	-2.0%
5304	SAMHSA Suicide Prevention Grant	6,614				6,614	4,551				4,551	-31.2%
5401	Student Financial Aid	1,991,989	310,030			2,302,019	2,047,969	330,045			2,378,014	3.3%
5601	Athletic Training	200,955	46,000	16,000		262,955	196,278	77,000			273,278	3.9%
5602	Baseball	268,274	102,000			370,274	268,708	105,560			374,268	1.1%
5603	Men's Basketball	191,403	59,000			250,403	191,511	61,600			253,111	1.1%
5604	Women's Basketball	214,678	59,000			273,678	214,786	61,600			276,386	1.0%
5607	Men's Soccer	188,351	52,500			240,851	188,612	57,480			246,092	2.2%
5608	Women's Soccer	193,344	46,500			239,844	193,995	50,160			244,155	1.8%
5609	Softball	267,119	76,000			343,119	267,553	79,720			347,273	1.2%
5612	Volleyball	201,978	42,000			243,978	200,632	44,160			244,792	0.3%
6101	Board of Trustees Office		165,400			165,400		166,400			166,400	0.6%
6102	Presidents Office	1,291,330	243,500			1,534,830	773,750	246,500			1,020,250	-33.5%
6104	Exec VP, Finance and Admin Services	409,678	115,300			524,978	409,678	114,600			524,278	-0.1%
6108	General Counsel	507,261	162,500			669,761	507,261	178,750			686,011	2.4%
6111	Institutional Research	649,118	87,960			737,078	649,118	51,920			701,038	-4.9%
6118	Institutional Effectiveness	297,571	84,000			381,571	297,571	57,500			355,071	-6.9%
6120	Strategic Plan Initiatives		110,000			110,000	49,500	95,000			144,500	31.4%
6201	Financial Services	1,026,833	659,650			1,686,483	1,002,374	719,453			1,721,827	2.1%
6203	Employee Benefits	900,000	565,000			1,465,000	10,032,115	560,000			10,592,115	623.0%
6204	Payroll	350,625	4,800			355,425	350,815	25,550			376,365	5.9%
6205	Audit and Advisory Services	344,905	54,310			399,215	330,611	103,442			434,054	8.7%
6206	Bursar Operations	824,455	330,970			1,155,425	832,160	446,635			1,278,795	10.7%

Johnson County Community College
FY 2025-26 Budget
General Fund 0201
Organization Summary By Account Type

		FY 2024-25 Budget					FY 2025-26 Budget Proposed					
Org	Organization Name	Salaries & Benefits	Current Operating & Grants	Capital	Debt Service	Total	Salaries & Benefits	Current Operating & Grants	Capital	Debt Service	Total	% Change
6210	Accounts Payable	375,050	7,200			382,250	375,050	7,200			382,250	0.0%
6222	Budget Reallocation Pool	562,778				562,778	-3,004,979				-3,004,979	-634.0%
6302	Human Resources	2,007,742	450,500			2,458,242	1,999,516	345,500			2,345,016	-4.6%
6303	Wellness	13,590	3,450			17,040	11,000	2,950			13,950	-18.1%
6311	Scheduling & Event Management	354,212	22,200			376,412	356,717	36,200	12,000		404,917	7.6%
6319	Sustainability Initiatives	23,134				23,134	17,880				17,880	-22.7%
6320	Exec Director Sustainability	292,513	68,200			360,713	286,974	77,300			364,274	1.0%
6321	Police Department	3,484,546	153,900	55,000		3,693,446	3,484,445	199,500	116,481		3,800,426	2.9%
6324	Insurance and Risk Management	124,557	1,554,235			1,678,792	295,557	1,564,200			1,859,757	10.8%
6325	Security Access Control Systems	398,393	159,874			558,267	397,360	160,883			558,243	0.0%
6326	Mission Continuity	237,198	11,950			249,148	225,903	11,950			237,853	-4.5%
6331	Procurement Services	712,680	37,005			749,685	690,815	36,850			727,665	-2.9%
6332	Repair & Replacement Contingency		75,000			75,000		75,000			75,000	0.0%
6334	Warehouse / Postal Services	416,016	391,167	56,120		863,303	401,000	486,043	70,000		957,043	10.9%
6341	Transportation	125,453	151,400	56,500		333,353	125,813	151,400	140,000		417,213	25.2%
6351	Network & Data Center Operations	1,687,776	1,097,473	653,000		3,438,249	1,669,112	924,920	329,000		2,923,032	-15.0%
6356	Emergency Management	238,339	72,361			310,700	231,145	88,376			319,521	2.8%
6401	Enterprise Application Support	2,016,605	2,964,469			4,981,074	2,228,040	3,914,050			6,142,090	23.3%
6403	Chief Information Officer	540,580	1,918,617			2,459,197	366,572	2,061,444			2,428,016	-1.3%
6404	Admin Information Technology Plans		451,233			451,233		514,548			514,548	14.0%
6405	Dir., Client Support Services	2,017,353	25,150			2,042,503	1,745,683	25,700			1,771,383	-13.3%
6406	Information Technology Security	550,586	264,225			814,811	558,858	517,215			1,076,073	32.1%
6407	Project Management Office	453,104	683,749	1,200,000		2,336,853	453,104	1,666,960			2,120,064	-9.3%
6531	Institutional Advancement	1,051,593	108,000			1,159,593	1,058,651	115,500			1,174,151	1.3%
7102	Campus Serv & Facilities Planning	818,770	760,420	1,800,327		3,379,517	809,945	2,772,077	1,837,951		5,419,973	60.4%
7201	Maintenance	2,563,014	791,610	58,000		3,412,624	2,567,142	954,150	70,000		3,591,292	5.2%
7202	Interior Services		214,900	190,000		404,900		44,800	225,000		269,800	-33.4%
7301	Custodial Services	3,562,294	1,376,175	164,440		5,102,909	3,535,687	1,507,175	126,000		5,168,862	1.3%
7401	Utilities		3,507,973			3,507,973		3,600,090			3,600,090	2.6%
7501	Grounds	786,827	96,200	80,000		963,027	791,792	143,500	247,000		1,182,292	22.8%
7714	ADA Campus Modifications		12,000			12,000		12,000			12,000	0.0%
7745	Information Technlgy Infrastructure		560,000	280,500		840,500		460,000	348,938		808,938	-3.8%
7829	Series 17 COP P&I (Arts & CTE)				3,687,988	3,687,988				3,690,488	3,690,488	0.1%
8107	Student Activity Grants Account		250,000			250,000		300,000			300,000	20.0%
8120	NSF-Schlrshp-Sci, Tech, Eng & Math	4,403				4,403						-100.0%
9101	Dining Services	815,322				815,322	3,259,683				3,259,683	299.8%
9103	Bookstore	226,330				226,330	1,173,678				1,173,678	418.6%
9104	Child Development Center	2,540,898	217,000			2,757,898	2,458,649	234,185			2,692,834	-2.4%
9150	Auxiliary Services	105,953				105,953	400,268	53,000			453,268	327.8%
9151	Auxiliary Construction							10,000			10,000	100.0%
Grand Total		145,603,755	35,413,654	5,672,692	3,687,988	190,378,089	152,605,386	41,873,958	4,640,038	3,690,488	202,809,869	6.5%

Johnson County Community College
FY 2025-26 Budget
General Fund 0201
Account Code Summary

Account Type	Account Code	Account Description	FY 2024-25 Budget	FY 2025-26	Increase/Decrease	% Change
				Budget Proposed		
Salaries & Benefits	52010	FT Reg. Salaried	28,409,365	29,272,466	863,101	3.0%
	52011	PT Reg. Salaried	26,900	26,900	0	0.0%
	52020	FT Reg. Faculty	30,037,347	29,969,286	-68,061	-0.2%
	52030	FT Reg. Hourly	16,425,644	17,678,941	1,253,298	7.6%
	52050	FT Temp. Salaried	624,749	238,659	-386,090	-61.8%
	52060	FT Temp. Faculty Salaried	596,863	596,351	-512	-0.1%
	52070	FT Temp. Hourly	98,909	56,501	-42,408	-42.9%
	52090	Vacation Adjustment Expense	350,000	420,000	70,000	20.0%
	52091	Retirement Incentive Expense	350,000	300,000	-50,000	-14.3%
	52110	PT Credit Instruction Sup Cont	13,871,673	13,271,318	-600,355	-4.3%
	52120	Employee Recognition Awards	30,000	30,000	0	0.0%
	52130	PT Noncredit Instruction Sup Cont	194,504	201,662	7,158	3.7%
	52140	Overload Credit Instrction Sup Cont	2,777,016	2,859,903	82,887	3.0%
	52141	Substitute Pay Sup Cont	120,081	118,691	-1,390	-1.2%
	52150	PT Reg. Hourly	8,952,175	9,555,648	603,473	6.7%
	52160	PT Temp. Hourly	4,696,697	5,551,592	854,895	18.2%
	52180	Overtime	370,972	399,519	28,547	7.7%
	52181	Overtime Charge-backs	-11,025	-3,500	7,525	-68.3%
	52190	Other Supplemental Compensation	1,109,815	1,230,334	120,519	10.9%
	52210	College Work Study	97,232	98,288	1,057	1.1%
	52320	Distinguished Service Awards	50,000	50,000	0	0.0%
	52350	Severance Pay	100,000	100,000	0	0.0%
	52680	Sabbatical Replacement Pool	200,841	184,140	-16,701	-8.3%
	52690	Salaries Contingency	200,000	3,729,188	3,529,188	1764.6%
	52691	Salaries Vacancy Factor	-1,800,000	-4,500,000	-2,700,000	150.0%
	52915	KPERS Employer	100,000	100,000	0	0.0%
	52950	Worker's Compensation	120,000	291,000	171,000	142.5%
	52980	Fringe Benefits Chargeback	37,504,000	40,778,500	3,274,500	8.7%
Salaries & Benefits Total			145,603,755	152,605,386	7,001,630	4.8%
Current Operating & Grants	53020	Event Officials	89,000	96,000	7,000	7.9%
	53030	Legal Services	150,000	150,000	0	0.0%
	53035	Lobbyist Services	35,000	35,000	0	0.0%
	53040	Audit Services	95,000	95,000	0	0.0%
	53045	Collection Costs	63,000	60,000	-3,000	-4.8%
	53050	Insurance, Property/Casualty/Other	1,466,625	1,470,000	3,375	0.2%
	53060	Contracted Services	8,217,621	10,983,735	2,766,114	33.7%
	53065	SB 155 Shared Funding Payments	450,000	713,000	263,000	58.4%
	53110	Overnight Travel	1,102,950	1,253,083	150,133	13.6%
	53116	Travel - Accreditation	25,000	30,000	5,000	20.0%
	53120	Staff & Faculty Dev Training&Travel	310,000	360,000	50,000	16.1%
	53121	Faculty Continuing Ed Grants	19,000	35,000	16,000	84.2%
	53122	Tuition Reimbursement	550,000	550,000	0	0.0%
	53130	Same Day Travel	127,442	142,830	15,388	12.1%
	53150	Non-Capital Supplies and Materials	6,439,373	7,111,942	672,569	10.4%
	53161	Computer Software & Licenses	5,749,000	7,269,097	1,520,097	26.4%
	53170	Technical Training	131,975	150,450	18,475	14.0%
	53180	Applicant Travel	15,000	15,000	0	0.0%
	53190	Recruiting Travel	46,000	49,320	3,320	7.2%
	53210	Printing, Binding & Publications	99,850	110,850	11,000	11.0%
	53220	Advertising and Promotions	1,015,000	1,094,090	79,090	7.8%
	53230	Memberships & Certifications	458,690	452,557	-6,133	-1.3%
	53231	Accreditation Expenses	52,905	57,080	4,175	7.9%
	53270	Bad Debt Expense	250,000	370,000	120,000	48.0%
	53310	Electric	3,193,238	3,253,022	59,784	1.9%

Johnson County Community College
FY 2025-26 Budget
General Fund 0201
Account Code Summary

Account Type	Account Code	Account Description	FY 2024-25 Budget	FY 2025-26 Budget Proposed	Increase/Decrease	% Change
	53320	Water	227,391	238,761	11,370	5.0%
	53330	Natural Gas	87,344	108,307	20,963	24.0%
	53340	Unified Communications	503,000	1,015,615	512,615	101.9%
	53350	Gasoline	75,000	75,000	0	0.0%
	53420	Subscriptions	510,500	572,928	62,428	12.2%
	53610	Rentals and Leases	648,170	689,867	41,697	6.4%
	53620	Repairs and Maintenance	823,557	907,657	84,100	10.2%
	53630	Freight	114,000	138,000	24,000	21.1%
	53640	Special Events	608,970	520,345	-88,625	-14.6%
	53641	Retirement Recognitions	7,500	7,500	0	0.0%
	53650	Postage	220,000	220,000	0	0.0%
	53690	Contingency	600,000	600,000	0	0.0%
	55610	Income Tax	2,500	2,500	0	0.0%
	56010	Grants	648,523	681,377	32,854	5.1%
	56018	Foster Care & Killed on Duty Grant	70,000	70,000	0	0.0%
	56032	Federal SEOG Match	115,530	119,045	3,515	3.0%
Current Operating & Grants Total			35,413,654	41,873,958	6,460,304	18.2%
Capital Expenditures	54020	Remodeling and Renovations	1,928,025	2,010,212	82,187	4.3%
	54040	Library Books	85,000	90,000	5,000	5.9%
	54050	Furniture and Equipment	3,276,104	2,278,826	-997,278	-30.4%
	54065	Art Acquisitions	3,000	3,000	0	0.0%
	54080	Building Improvements	380,563	258,000	-122,563	-32.2%
Capital Expenditures Total			5,672,692	4,640,038	-1,032,654	-18.2%
Debt Service	57810	Principal Payments	2,290,000	2,410,000	120,000	5.2%
	57820	Interest Payments	1,396,488	1,278,988	-117,500	-8.4%
	57830	Fee Payments	1,500	1,500	0	0.0%
Debt Service Total			3,687,988	3,690,488	2,500	0.1%
Grand Total			190,378,089	202,809,869	12,431,780	6.5%

Johnson County Community College
FY 2025-26 Budget
Capital Outlay Fund 7111
Organization Summary By Account Type

FY 2024-25 Budget

FY 2025-26 Budget Proposed

Org	Organization Name	FY 2024-25 Budget		FY 2025-26 Budget Proposed			% Change
		Capital	Total	Current Operating & Grants	Capital	Total	
1442	MTC Operations	210,000	210,000				-100.0%
7102	Campus Serv & Facilities Planning	7,969,855	7,969,855	120,000	10,829,000	10,949,000	37.4%
Grand Total		8,179,855	8,179,855	120,000	10,829,000	10,949,000	33.9%

Johnson County Community College
FY 2025-26 Budget
Capital Outlay Fund 7111
Account Code Summary

Account Type	Account Code	Account Description	FY 2024-25 Budget	FY 2025-26		Increase/Decrease	% Change
				Budget	Proposed		
Current Operating & Grants	53150	Non-Capital Supplies and Materials	0	69,000	69,000	69,000	100.0%
	53620	Repairs and Maintenance	0	51,000	51,000	51,000	100.0%
Current Operating & Grants Total				120,000	120,000	120,000	100.0%
Capital Expenditures	54050	Furniture and Equipment	210,000	0	-210,000	-210,000	-100.0%
	54080	Building Improvements	7,969,855	10,829,000	2,859,145	2,859,145	35.9%
Capital Expenditures Total			8,179,855	10,829,000	2,649,145	32.4%	
Grand Total			8,179,855	10,949,000	2,769,145	33.9%	

Johnson County Community College
FY 2025-26 Budget
Adult Supplementary Education Fund 0601
Organization Summary By Account Type

		FY 2024-25 Budget				FY 2025-26 Budget Proposed				
Org	Organization Name	Current				Current				% Change
		Salaries & Benefits	Operating & Grants	Capital	Total	Salaries & Benefits	Operating & Grants	Capital	Total	
1401	WDCE OE Online Vendor Courses		190,000		190,000		135,000		135,000	-29.0%
1404	WDCE OE Transportation	160,500	21,000	35,000	216,500	190,000	21,800	40,000	251,800	16.3%
1405	WDCE OE Professional Education	38,500	22,050		60,550	35,000	52,050		87,050	43.8%
1406	WDCE OE Youth	80,750	57,000		137,750	90,000	58,500		148,500	7.8%
1407	WDCE OE Business Workshops	90,000	239,000		329,000	60,000	223,250		283,250	-13.9%
1408	WDCE Business Solutions	186,968	420,000		606,968	123,470	606,500		729,970	20.3%
1409	WDCE OE CAIT	50,000	277,000		327,000	55,000	217,000		272,000	-16.8%
1410	MTC Programming - Box Office		78,650		78,650		80,365		80,365	2.2%
1412	WDCE OE Health & Human Services	40,000	27,100		67,100	30,000	31,000		61,000	-9.1%
1413	WDCE OE Life and Leisure	107,500	29,750		137,250	100,000	22,500		122,500	-10.8%
1414	WDCE Developing Programs	400,974	1,087,756		1,488,730	400,974	1,087,756		1,488,730	0.0%
1415	Police Training		21,700		21,700		76,700		76,700	253.5%
1416	WDCE Executive Director	1,500			1,500		2,500		2,500	66.7%
1430	WDCE Nail Technology					234,000	111,000		345,000	100.0%
1439	WDCE OE NARS		68,000		68,000	36,000	70,500		106,500	56.6%
1440	WDCE OE Technical Trades	60,000	99,000		159,000	70,000	92,000		162,000	1.9%
1441	MTC Administration		1,151,975		1,151,975		1,197,675		1,197,675	4.0%
1442	MTC Operations	-53,060	179,500		126,440	-53,000	194,500	81,325	222,825	76.2%
1443	MTC Art Education		106,050		106,050		156,050		156,050	47.2%
1465	WDCE Marketing		259,950		259,950		342,618		342,618	31.8%
1489	Visual Art Education	3,000	2,000		5,000	3,000	2,000		5,000	0.0%
1493	Emergency Medical Science-CE	16,000	19,500		35,500	16,000	17,500		33,500	-5.6%
1494	Fire Science-CE	30,000	9,300		39,300	40,000	35,800	18,000	93,800	138.7%
1496	WDCE CT NARS	35,000	164,500		199,500	36,000	184,920		220,920	10.7%
4612	WDCE Vice President	427,287			427,287					-100.0%
4613	WDCE Director of Programing	412,585	10,000		422,585	404,630	11,200		415,830	-1.6%
4638	WDCE Director of Operations		18,298		18,298	6,400	58,848		65,248	256.6%
4652	WDCE Director of Business Solutions					463,175	57,500		520,675	100.0%
4707	Benchmarking/Market Research	312,795	72,000		384,795	312,795	91,000		403,795	4.9%
6203	Employee Benefits					56,106			56,106	100.0%
Grand Total		2,400,299	4,631,079	35,000	7,066,378	2,709,550	5,238,032	139,325	8,086,907	14.4%

Johnson County Community College
FY 2025-26 Budget
Adult Supplementary Education Fund 0601
Account Code Summary

Account Type	Account Code	Account Description	FY 2024-25	FY 2025-26		
			Budget	Budget Proposed	Increase/Decrease	% Change
Salaries & Benefits	52010	FT Reg. Salaried	1,125,763	1,080,091	-45,672	-4.1%
	52050	FT Temp. Salaried	73,605	73,605	0	0.0%
	52130	PT Noncredit Instruction Sup Cont	1,122,241	1,407,641	285,400	25.4%
	52150	PT Reg. Hourly	40,267	40,374	107	0.3%
	52160	PT Temp. Hourly	87,035	96,285	9,250	10.6%
	52181	Overtime Charge-backs	-53,060	-53,000	60	-0.1%
	52190	Other Supplemental Compensation	4,448	8,448	4,000	89.9%
	52690	Salaries Contingency		56,106	56,106	100.0%
Salaries & Benefits Total			2,400,299	2,709,550	309,251	12.9%
Current Operating & Grants	53060	Contracted Services	3,040,361	3,366,781	326,420	10.7%
	53110	Overnight Travel	178,718	202,218	23,500	13.1%
	53130	Same Day Travel	68,983	70,933	1,950	2.8%
	53150	Non-Capital Supplies and Materials	594,926	677,126	82,200	13.8%
	53161	Computer Software & Licenses	9,648	60,898	51,250	531.2%
	53170	Technical Training	19,000	12,500	-6,500	-34.2%
	53210	Printing, Binding & Publications	4,500	3,500	-1,000	-22.2%
	53220	Advertising and Promotions	590,550	693,750	103,200	17.5%
	53230	Memberships & Certifications	41,776	37,741	-4,035	-9.7%
	53231	Accreditation Expenses	2,500	2,500	0	0.0%
	53420	Subscriptions		10,168	10,168	100.0%
	53610	Rentals and Leases	22,400	22,400	0	0.0%
	53620	Repairs and Maintenance	5,500	6,800	1,300	23.6%
	53640	Special Events	52,217	70,717	18,500	35.4%
Current Operating & Grants Total			4,631,079	5,238,032	606,953	13.1%
Capital Expenditures	54050	Furniture and Equipment	35,000	139,325	104,325	298.1%
Capital Expenditures Total			35,000	139,325	104,325	298.1%
Grand Total			7,066,378	8,086,907	1,020,529	14.4%

Johnson County Community College
FY 2025-26 Budget
Motorcycle Driver Safety Fund 0701
Organization Summary By Account Type

FY 2024-25 Budget						FY 2025-26 Budget Proposed				
Org	Organization Name	Salaries & Benefits	Current			Salaries & Benefits	Current			% Change
			Operating & Grants	Capital	Total		Operating & Grants	Capital	Total	
1404	WDCE OE Transportation	105,600	13,400	21,000	140,000	115,500	34,500		150,000	7.1%
1414	WDCE Developing Programs	27,500	260,000	15,000	302,500	33,000	525,000		558,000	84.5%
Grand Total		133,100	273,400	36,000	442,500	148,500	559,500		708,000	60.0%

Johnson County Community College
FY 2025-26 Budget
Motorcycle Driver Safety Fund 0701
Account Code Summary

Account Type	Account Code	Account Description	FY 2024-25 Budget	FY 2025-26		% Change
				Budget Proposed	Increase/Decrease	
Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	121,000	135,000	14,000	11.6%
	52980	Fringe Benefits Chargeback	12,100	13,500	1,400	11.6%
Salaries & Benefits Total			133,100	148,500	15,400	11.6%
Current Operating & Grants	53060	Contracted Services	250,000	500,000	250,000	100.0%
	53110	Overnight Travel	10,000	10,000	0	0.0%
	53130	Same Day Travel	500	500	0	0.0%
	53150	Non-Capital Supplies and Materials	5,000	41,000	36,000	720.0%
	53161	Computer Software & Licenses	1,000	1,500	500	50.0%
	53170	Technical Training	400	500	100	25.0%
	53620	Repairs and Maintenance	6,000	5,000	-1,000	-16.7%
	53640	Special Events	500	1,000	500	100.0%
Current Operating & Grants Total			273,400	559,500	286,100	104.6%
Capital Expenditures	54050	Furniture and Equipment	36,000	0	-36,000	-100.0%
Capital Expenditures Total			36,000	0	-36,000	-100.0%
Grand Total			442,500	708,000	265,500	60.0%

Johnson County Community College
FY 2025-26 Budget
Truck Driver Training Course Fund 0501
Organization Summary By Account Type

		FY 2024-25 Budget			FY 2025-26 Budget Proposed			% Change
Org	Organization Name	Salaries & Benefits	Current Operating & Grants	Total	Salaries & Benefits	Current Operating & Grants	Total	
1408	WDCE Business Solutions	908,590	198,800	1,107,390	818,121	129,875	947,996	-14.4%
1414	WDCE Developing Programs	170,500	490,000	660,500	170,500	490,000	660,500	0.0%
1417	WDCE OE CDL	313,578	304,579	618,157	237,189	262,550	499,739	-19.2%
6203	Employee Benefits				3,083		3,083	100.0%
Grand Total		1,392,668	993,379	2,386,047	1,228,894	882,425	2,111,319	-11.5%

Johnson County Community College
FY 2025-26 Budget
Truck Driver Training Course Fund 0501
Account Code Summary

Account Type	Account Code	Account Description	FY 2025-26			
			FY 2024-25 Budget	Budget Proposed	Increase/Decrease	% Change
Salaries & Benefits	52010	FT Reg. Salaried	68,502	68,502	0	0.0%
	52130	PT Noncredit Instruction Sup Cont	1,181,368	1,029,680	-151,688	-12.8%
	52690	Salaries Contingency		3,083	3,083	100.0%
	52980	Fringe Benefits Chargeback	142,798	127,629	-15,169	-10.6%
Salaries & Benefits Total			1,392,668	1,228,894	-163,774	-11.8%
Current Operating & Grants	53060	Contracted Services	453,300	453,750	450	0.1%
	53110	Overnight Travel	7,000	8,000	1,000	14.3%
	53130	Same Day Travel	2,000	3,000	1,000	50.0%
	53150	Non-Capital Supplies and Materials	22,000	9,000	-13,000	-59.1%
	53161	Computer Software & Licenses	1,500	300	-1,200	-80.0%
	53170	Technical Training	8,300	1,600	-6,700	-80.7%
	53230	Memberships & Certifications	375	275	-100	-26.7%
	53310	Electric	16,000	8,000	-8,000	-50.0%
	53320	Water	1,500	2,500	1,000	66.7%
	53340	Unified Communications	31,800	32,000	200	0.6%
	53350	Gasoline	30,000	18,000	-12,000	-40.0%
	53610	Rentals and Leases	402,604	330,000	-72,604	-18.0%
	53620	Repairs and Maintenance	13,000	10,000	-3,000	-23.1%
	53640	Special Events	4,000	6,000	2,000	50.0%
Current Operating & Grants Total			993,379	882,425	-110,954	-11.2%
Grand Total			2,386,047	2,111,319	-274,728	-11.5%

Johnson County Community College
FY 2025-26 Budget
Auxiliary Enterprise Fund 1302
Organization Summary By Account Type

FY 2024-25 Budget						FY 2025-26 Budget Proposed				
Org	Organization Name	Salaries & Benefits	Cost of Sales	Current Operating & Grants	Total	Salaries & Benefits	Cost of Sales	Current Operating & Grants	Total	% Change
1205	Hospitality Management			15,000	15,000			15,000	15,000	0.0%
9101	Dining Services	2,542,925	1,126,303	330,139	3,999,368		1,180,538	397,619	1,578,157	-60.5%
9103	Bookstore	977,550	5,048,000	132,000	6,157,550		4,591,000	138,300	4,729,300	-23.2%
9105	Auto Technology Project			2,000	2,000					-100.0%
9113	Dental Hygiene Products for Resale		3,000		3,000		3,000		3,000	0.0%
9114	Pastry/Baking Store			50,000	50,000			50,000	50,000	0.0%
9118	Campus Farm			16,500	16,500			16,500	16,500	0.0%
9150	Auxiliary Services	294,315		53,000	347,315					-100.0%
9151	Auxiliary Construction			10,000	10,000					100.0%
Grand Total		3,814,791	6,177,303	608,639	10,600,733		5,774,538	617,419	6,391,957	-39.7%

Johnson County Community College
FY 2025-26 Budget
Auxiliary Enterprise Fund 1302
Account Code Summary

Account Type	Account Code	Account Description	FY 2024-25	FY 2025-26		% Change
			Budget	Budget Proposed	Increase/Decrease	
Salaries & Benefits	52010	FT Reg. Salaried	814,127	0	-814,127	-100.0%
	52030	FT Reg. Hourly	1,193,898	0	-1,193,898	-100.0%
	52150	PT Reg. Hourly	1,012,983	0	-1,012,983	-100.0%
	52160	PT Temp. Hourly	729,739	0	-729,739	-100.0%
	52180	Overtime	56,695	0	-56,695	-100.0%
	52181	Overtime Charge-backs	7,350	0	-7,350	-100.0%
Salaries & Benefits Total			3,814,791	0	-3,814,791	-100.0%
Cost of Sales	51510	Cost of Sales-Meat	232,539	0	-232,539	-100.0%
	51520	Cost of Sales-Produce	142,404	0	-142,404	-100.0%
	51530	Cost of Sales-Frozen	84,616	0	-84,616	-100.0%
	51540	Cost of Sales-Dry Goods	160,269	0	-160,269	-100.0%
	51550	Cost of Sales-Dairy	57,706	0	-57,706	-100.0%
	51560	Cost of Sales-Bakery	77,108	0	-77,108	-100.0%
	51570	Cost of Sales-Papers and Plastics	125,891	145,665	19,774	15.7%
	51620	Cost of Sales-Liquor	28,960	9,698	-19,262	-66.5%
	51640	Cost of Sales-Bottled Cold	99,716	0	-99,716	-100.0%
	51660	Cost of Sales-Snacks	115,297	0	-115,297	-100.0%
	51670	Cost of Sales-Misc	1,797	12,136	10,339	575.3%
	51710	Cost of Sales-New Books	2,400,000	1,900,000	-500,000	-20.8%
	51715	Cost of Sales-Day 1 Access	2,000,000	2,100,000	100,000	5.0%
	51730	Cost of Sales-Trade Books	10,000	8,000	-2,000	-20.0%
	51740	Cost of Sales-Class	250,000	240,000	-10,000	-4.0%
	51750	Cost of Sales-Soft Goods	180,000	150,000	-30,000	-16.7%
	51760	Cost of Sales-Miscellaneous	3,000	3,000	0	0.0%
	51770	Cost of Sales-Electronics	170,000	160,000	-10,000	-5.9%
	51790	Cost of Sales-Cards & Gifts	35,000	30,000	-5,000	-14.3%
	51812	Cost of Sales-Dental Hygiene Prod	3,000	3,000	0	0.0%
	51910	Cost of Sales-Food	0	912,669	912,669	100.0%
	51930	Cost of Sales-Beverage	0	100,370	100,370	100.0%
Cost of Sales Total			6,177,303	5,774,538	-402,765	-6.5%
Current Operating & Grants	53060	Contracted Services	139,470	109,900	-29,570	-21.2%
	53110	Overnight Travel	27,100	26,000	-1,100	-4.1%
	53130	Same Day Travel	2,800	2,500	-300	-10.7%
	53150	Non-Capital Supplies and Materials	161,653	176,750	15,097	9.3%
	53155	Food Service Waste	14,042	23,519	9,477	67.5%
	53157	Dining Serv Employee Meals	64,802	75,000	10,198	15.7%
	53161	Computer Software & Licenses	3,200	0	-3,200	-100.0%
	53170	Technical Training	2,000	1,600	-400	-20.0%
	53220	Advertising and Promotions	18,833	13,500	-5,333	-28.3%
	53230	Memberships & Certifications	5,600	5,300	-300	-5.4%
	53270	Bad Debt Expense	0	600	600	100.0%
	53610	Rentals and Leases	59,784	41,000	-18,784	-31.4%
	53620	Repairs and Maintenance	56,855	84,250	27,395	48.2%
	53630	Freight	50,000	50,000	0	0.0%
	53640	Special Events	2,500	2,500	0	0.0%
	55610	Income Tax	0	5,000	5,000	100.0%
Current Operating & Grants Total			608,639	617,419	8,780	1.4%
Grand Total			10,600,733	6,391,957	-4,208,776	-39.7%

Johnson County Community College
FY 2025-26 Budget
Student Activity Fund 0101
Organization Summary By Account Type

		FY 2024-25 Budget			FY 2025-26 Budget Proposed			
Org	Organization Name	Salaries & Benefits	Current		Salaries & Benefits	Current		% Change
			Operating & Grants	Total		Operating & Grants	Total	
5201	Student Activities	131,922	61,500	193,422	378,741	55,000	433,741	124.3%
5202	Campus Ledger	30,240	18,415	48,655	52,500	19,415	71,915	47.8%
5204	Student Life		335,350	335,350		345,350	345,350	3.0%
5205	Graduation		43,700	43,700		41,500	41,500	-5.0%
5206	Intramurals					1,000	1,000	100.0%
5207	Athletics Director		155,000	155,000		155,000	155,000	0.0%
5209	Center for Student Involvement	247,354	41,900	289,254		40,200	40,200	-86.1%
5210	Student Senate		45,500	45,500		45,500	45,500	0.0%
5211	Cheerleaders		38,000	38,000		53,500	53,500	40.8%
5212	Student Basic Needs Center		5,000	5,000		5,000	5,000	0.0%
5215	Phi Theta Kappa		5,500	5,500		5,500	5,500	0.0%
5216	Leadership Institute		9,500	9,500		11,500	11,500	21.1%
5217	Vocal Ensemble Showcase		6,000	6,000		6,000	6,000	0.0%
5601	Athletic Training							0.0%
5602	Baseball		68,200	68,200		68,200	68,200	0.0%
5603	Men's Basketball		39,000	39,000		39,000	39,000	0.0%
5604	Women's Basketball		39,000	39,000		39,000	39,000	0.0%
5607	Men's Soccer		33,900	33,900		33,900	33,900	0.0%
5608	Women's Soccer		33,900	33,900		33,900	33,900	0.0%
5609	Softball		39,900	39,900		39,900	39,900	0.0%
5612	Volleyball		36,000	36,000		36,000	36,000	0.0%
5701	Health Services		103,204	103,204		103,204	103,204	0.0%
6203	Employee Benefits				19,406		19,406	100.0%
8107	Student Activity Grants Account		1,492,014	1,492,014		1,517,295	1,517,295	1.7%
Grand Total		409,516	2,650,483	3,059,999	450,647	2,694,864	3,145,511	2.8%

Johnson County Community College
FY 2025-26 Budget
Student Activity Fund 0101
Account Code Summary

Account Type	Account Code	Account Description	FY 2024-25 Budget	FY 2025-26		% Change
				Budget Proposed	Increase/ Decrease	
Salaries & Benefits	52160	PT Temp. Hourly	409,516	431,241	21,725	5.3%
	52690	Salaries Contingency	0	19,406	19,406	100.0%
Salaries & Benefits Total			409,516	450,647	41,131	10.0%
Current Operating & Grants	53060	Contracted Services	148,404	140,704	-7,700	-5.2%
	53110	Overnight Travel	158,500	0	-158,500	-100.0%
	53130	Same Day Travel	1,200	1,000	-200	-16.7%
	53140	Team Travel	465,400	646,400	181,000	38.9%
	53145	Post Season Team Travel	170,000	170,000	0	0.0%
	53150	Non-Capital Supplies and Materials	80,000	77,500	-2,500	-3.1%
	53230	Memberships & Certifications	3,765	4,265	500	13.3%
	53245	Meal Share Expense	40,000	50,000	10,000	25.0%
	53610	Rentals and Leases	18,700	22,700	4,000	21.4%
	53640	Special Events	112,500	115,000	2,500	2.2%
	56010	Grants	1,170,314	1,185,595	15,281	1.3%
	56011	Incentive Grant	57,000	57,000	0	0.0%
	56012	Supplemental Grant	70,000	70,000	0	0.0%
	56013	Book Grant	5,000	5,000	0	0.0%
	56014	Veteran's Grant	40,200	40,200	0	0.0%
	56016	President's Scholarship Grant	78,500	78,500	0	0.0%
	56019	Cavalier Guarantee Grant	31,000	31,000	0	0.0%
Current Operating & Grants Total			2,650,483	2,694,864	44,381	1.7%
Grand Total			3,059,999	3,145,511	85,512	2.8%

V. Capital Expenditures

Johnson County Community College
FY 2025-2026 Budget
Capital Expenditures Summary

				FY 2025-26			
Fund	Fund Description	Account Code	Account Description	FY 2024-25 Budget	Budget Proposed	Increase/ Decrease	% Change
0201	General Fund	54020	Remodeling and Renovations	1,928,025	2,010,212	82,187	4.3%
		54040	Library Books	85,000	90,000	5,000	5.9%
		54050	Furniture and Equipment	3,276,104	2,278,826	-997,278	-30.4%
		54080	Building Improvements	380,563	258,000	-122,563	-32.2%
0201 Total				5,669,692	4,637,038	-1,032,654	-18.2%
0601	Adult Supplementary Education Fund	54050	Furniture and Equipment	35,000	139,325	104,325	298.1%
0601 Total				35,000	139,325	104,325	298.1%
0701	Motorcycle Driver Safety Fund	54050	Furniture and Equipment	36,000	0	-36,000	-100.0%
0701 Total				36,000	0	-36,000	-100.0%
7111	Capital Outlay Fund	54050	Furniture and Equipment	210,000	0	-210,000	-100.0%
		54080	Building Improvements	7,969,855	10,829,000	2,859,145	35.9%
7111 Total				8,179,855	10,829,000	2,649,145	32.4%
7127	Campus Development Fund	54090	Land Improvements	1,000,000	3,175,000	2,175,000	217.5%
7127 Total				1,000,000	3,175,000	2,175,000	217.5%
7215	ITC Repair & Maintenance Reserve Fd	54080	Building Improvements	250,000	250,000	0	0.0%
7215 Total				250,000	250,000	0	0.0%
Grand Total				15,170,547	19,030,363	3,859,816	25.4%

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

Account 54065 Art Acquisitions is not listed in the Capital Expenditures Summary or Capital Schedule Detail as amount is below \$10,000.

FY26 Capital Schedule Expenditure Detail

Fund Fund Name	Account	Account Description	Org	Org Name	Description	Qty	Unit Cost	Total Cost
0201 General Fund	54020	Remodeling and Renovations	7102	Campus Serv & Facilities Planning	Active Learning Classrooms	1	1,000,000.00	1,000,000.00
					Office and Classroom paint and carpet	1	150,000.00	150,000.00
					Remodel Requests	1	635,212.00	635,212.00
					Carpet Replacement - Classrooms and corridors as needed; replacement of ITC main corridor flooring	1	225,000.00	225,000.00
			7202	Interior Services				
		Remodeling and Renovations Total					2,010,212.00	2,010,212.00
	54040	Library Books	4102	Library	New Books	1	90,000.00	90,000.00
		Library Books Total				1	90,000.00	90,000.00
	54050	Furniture and Equipment	1103	Fine Arts	Casting Kiln/Machine Kit	1	12,000.00	12,000.00
					Front Loading Kiln replacing Inv# 55722	1	35,500.00	35,500.00
					Somso- AS 9/3 Somso Transparent Torso model with Blood Vessels and head numbering and key	1	11,500.00	11,500.00
			1127	Human Sciences	iBright CL750 Imaging System	1	17,000.00	17,000.00
			1128	Biology	Large Beckman Centrifuge (RC and SCI research Space) replacing Inv# 54016	1	10,000.00	10,000.00
					Large Beckman Centrifuge (RC and SCI research Space) replacing Inv# 54017	1	10,000.00	10,000.00
					LC-MS (liquid chromatograph with mass spectrometer)	1	86,000.00	86,000.00
			1129	Chemistry	Equipment Trailer replacing Inv# 57629	1	45,000.00	45,000.00
			1214	Fire Science	Defibrillator replacing Inv# 53530	1	17,000.00	17,000.00
			1219	Registered Nursing	Monitor/Defib 37900862 replacing Inv# 55059	1	40,000.00	40,000.00
			1220	Emergency Medical Science	Monitor/Defib Serial 11867045 replacing Inv# 50128	1	40,000.00	40,000.00
					Simulator serial 205M35080009 replacing Inv# 54607	1	12,000.00	12,000.00
					Simulator serial 205M50110008 replacing Inv# 55602	1	12,000.00	12,000.00
			1224	Fine Art Photography/Film	4 x 5 Large Format View Camera kits	12	10,594.00	127,128.00
			1268	Health Occupations	Bariatric Manikin	1	15,000.00	15,000.00
			4302	Nerman Museum	Flatbed Cutter & Router	1	130,000.00	130,000.00
					High Speed Color Printer	1	120,000.00	120,000.00
					Square Black Booklet Maker SPF-200L Replacing Inv# 57103	1	140,000.00	140,000.00
					Enco A-list Chassis Upgrade replacing Inv# 56898	1	12,000.00	12,000.00
			4312	Video Services	Router replacing Inv# 53649	1	132,540.00	132,540.00
					Electric Golf Cart for Event Staff in RC	1	12,000.00	12,000.00
			6311	Scheduling & Event Management				
					2025 Ford Explorer Police Interceptor AWD 3.3 L Gas. Replaces Inv #56941	1	43,981.00	43,981.00
			6321	Police Department	2025 Ford Explorer Police Interceptor AWD 3.3L Hybrid. Replaces Inv# 56942	1	46,067.00	46,067.00
					Equipment to outfit two new Police vehicles	2	13,216.59	26,433.18
					Replacing current pallet stacker with a standup forklift to be used inside the warehouse building for product put away and retrieval. Replacing Inv# 56546	1	70,000.00	70,000.00
			6334	Warehouse / Postal Services	12 Passenger Van#401, Replace Inv #56365	1	45,000.00	45,000.00
			6341	Transportation	12 Passenger Van#402, Replace Inv# 56366	1	45,000.00	45,000.00
					Minivan 110, Replacing Inv #56560	1	25,000.00	25,000.00
					Minivan 115, Replacing Inv #56561	1	25,000.00	25,000.00
					Network Core switch replacements- Inv# 56558	1	105,000.00	105,000.00
			7102	Campus Serv & Facilities Planning	Furniture and Equipment for office remodels (non-project)	1	52,739.00	52,739.00
					Ariel Lift CSB 145, Replacing Inv# 52733	1	15,000.00	15,000.00
			7201	Maintenance	F150 Lightning, Replacing Inv #56362	1	55,000.00	55,000.00
					2-Riding Extractors, Replace Inv# 56189, 56190	2	25,000.00	50,000.00
			7301	Custodial Services	3-Riding Vacuums Replace Inv# 56772,56773,56774	3	12,000.00	36,000.00
					Compactor Replace Inv# 56430	1	40,000.00	40,000.00
					795SS Hotsy Pressure Washer Replace Inv# 56897	1	11,000.00	11,000.00
			7501	Grounds	Bobcat S595 w/broom/blower/bucket	1	65,000.00	65,000.00
					Bobcat S595 w/broom/blower/bucket Replace Inv# 56851	1	45,000.00	45,000.00
					Cushman Golf Cart Hauler 1200x Replace Inv# 57056	1	13,000.00	13,000.00
					Cushman Golf Cart Hauler 1200x Replace Inv# 57057	1	13,000.00	13,000.00
					F250 w/plow, Replace Inv# 56893	1	50,000.00	50,000.00
					F550 w/plow and spreader, Replace Inv# 56858	1	50,000.00	50,000.00
					Network Core switch replacements Inv# 56555, 56556	2	112,346.00	224,692.00
			7745	Information Technlgy Infrastructure	Network Core switch replacements Inv# 56557	1	90,246.00	90,246.00
		Furniture and Equipment Total					1,987,729.59	2,278,826.18

	54080	Building Improvements	6351	Network & Data Center Operations	Wireless Access Point and Camera replacements	1	224,000.00	224,000.00	
			7745	Information Technlgy Infrastructure	Network switch replacements and Network Core and Distribution Layer	1	34,000.00	34,000.00	
Building Improvements Total							258,000.00	258,000.00	
0201 Total							4,345,941.59	4,637,038.18	
0601	Adult Supplementary Education Fund	54050	Furniture and Equipment	1404	WDCE OE Transportation	Replace Inv# 56543 vehicle for Driver's Ed Program	1	40,000.00	40,000.00
				1442	MTC Operations	Avid MTRX II Audio Interface	1	15,000.00	15,000.00
						ETC Apex 10 lighting console for Polsky Theater	1	66,325.00	66,325.00
				1494	Fire Science-CE	Molitor / Ceiling Pull	1	18,000.00	18,000.00
Furniture and Equipment Total							139,325.00	139,325.00	
0601 Total							139,325.00	139,325.00	
2219	Carl Perkins Voc Improv Grant	54050	Furniture and Equipment	1271	Vocational Improvements	Ambulance	1	117,000.00	117,000.00
						Servo-U Ventilator	2	50,162.00	100,324.00
Furniture and Equipment Total							167,162.00	217,324.00	
2219 Total							167,162.00	217,324.00	
7111	Capital Outlay Fund	54080	Building Improvements	7102	Campus Serv & Facilities Planning	2nd floor transformer replacement	1	35,000.00	35,000.00
						Add Bucket Strainers and Piping for West Plant	1	140,000.00	140,000.00
						AHU 1 replacement	1	825,000.00	825,000.00
						AHU 3 & 4 replacement	1	350,000.00	350,000.00
						AHU DX 1 Room 371 Maker Lab	1	15,000.00	15,000.00
						AHU DX 2 Room 373 Ed Tech Lab	1	15,000.00	15,000.00
						Arch Flash Study	1	200,000.00	200,000.00
						Black Iron Painting	1	60,000.00	60,000.00
						Boiler Flue replacement	1	70,000.00	70,000.00
						Carpenter Shop dust Collector replacement	1	34,000.00	34,000.00
						Cast Iron repair/replacement	1	50,000.00	50,000.00
						Ceiling Tile Repair	1	60,000.00	60,000.00
						Chiller repairs	1	20,000.00	20,000.00
						Clouded Window Replacement	1	30,000.00	30,000.00
						COM 309 Veterans Remodel	1	750,000.00	750,000.00
						Dock Door Replacement	1	20,000.00	20,000.00
						Dock Lift Replacement	1	30,000.00	30,000.00
						Drinking fountain with bottle filler replacement	1	10,000.00	10,000.00
						Elevator Repair	1	50,000.00	50,000.00
						Epoxy Floors/includes MTC Scene Shop	1	45,000.00	45,000.00
						Epoxy Walls	1	40,000.00	40,000.00
						Evergy North of SC Switch	1	100,000.00	100,000.00
						Exterior Lighting Sign repair	1	30,000.00	30,000.00
						Faucet repair/replacement	1	10,000.00	10,000.00
						Fire Alarm Communication upgrades	1	300,000.00	300,000.00
						Fire Alarm device replacement	1	30,000.00	30,000.00
						Fire Sprinkler repairs	1	30,000.00	30,000.00
						Fuel Dispenser Pump replacement			
						Unleaded/Diesel	1	18,000.00	18,000.00
						Generator Load bank installation	1	125,000.00	125,000.00
						Generator repair	1	15,000.00	15,000.00
						Hand rail lighting replacement	1	200,000.00	200,000.00
						HCA AHU 5 add reheat	1	88,000.00	88,000.00
						Knox Boxes/Fire signage per inspector	1	15,000.00	15,000.00
						Landscape Projects GP/ASH Trees/COM Dock	1	35,000.00	35,000.00
						LED Lighting upgrades(including RC 154)	1	100,000.00	100,000.00
						Masonry repairs	1	400,000.00	400,000.00
						MTC back stage lift replacement/repair	1	1,000,000.00	1,000,000.00
						Operable Wall Repair	1	15,000.00	15,000.00
						Painting (Classrooms & Corridors	1	100,000.00	100,000.00
						Paver repair/Fountain Sq/SC South entry	1	200,000.00	200,000.00
						Radio Replacement/Upgrades	1	20,000.00	20,000.00
						RC 270 West Window Film/Shades	1	38,000.00	38,000.00
						RC electrical main switch - phase protection for power outages	1	100,000.00	100,000.00
						RC Restroom Remodel	1	1,500,000.00	1,500,000.00
						Repair/replace ADA Doors/Operators	1	60,000.00	60,000.00
						Replace 2nd floor VAV boxes	1	121,000.00	121,000.00
						Replace Exterior Metal Doors & Frames	1	50,000.00	50,000.00
						Replace FPVAV's	1	165,000.00	165,000.00
						Roofing Maintenance Package	1	500,000.00	500,000.00
						Room 007 Dance Floor Refinish	1	15,000.00	15,000.00
						Skylight Repair	1	20,000.00	20,000.00
						Smart Irrigation	1	20,000.00	20,000.00
						Solar/EV Improvements	1	500,000.00	500,000.00
						Storm water box inspections and repair	1	75,000.00	75,000.00
						Tunnel inspection	1	35,000.00	35,000.00
						Unit Heater replacement	1	30,000.00	30,000.00
						VAV box replacement	1	21,000.00	21,000.00
						VFD replacement	1	50,000.00	50,000.00
						Water Heater replacement-Campus	1	50,000.00	50,000.00
						Water Heater replacement-RC	1	29,000.00	29,000.00
						Wayfinding repairs/additions	1	20,000.00	20,000.00
						WH Remodel	1	1,750,000.00	1,750,000.00
Building Improvements Total							10,829,000.00	10,829,000.00	
7111 Total							10,829,000.00	10,829,000.00	
7127	Campus Development Fund	54090	Land Improvements	7501	Grounds	Asphalt/Concrete	1	1,600,000.00	1,600,000.00
						Parking Garage Maintenance	1	1,500,000.00	1,500,000.00
						Traffic Painting	1	75,000.00	75,000.00
Land Improvements Total							3,175,000.00	3,175,000.00	
7127 Total							3,175,000.00	3,175,000.00	
7215	ITC Repair & Maint Reserve Fd	54080	Building Improvements	7102	Campus Serv & Facilities Planning	Restroom Remodels	1	250,000.00	250,000.00
Building Improvements Total							250,000.00	250,000.00	
7215 Total							250,000.00	250,000.00	

VI. Five Year Budget Projection and Supplemental Financial Analysis

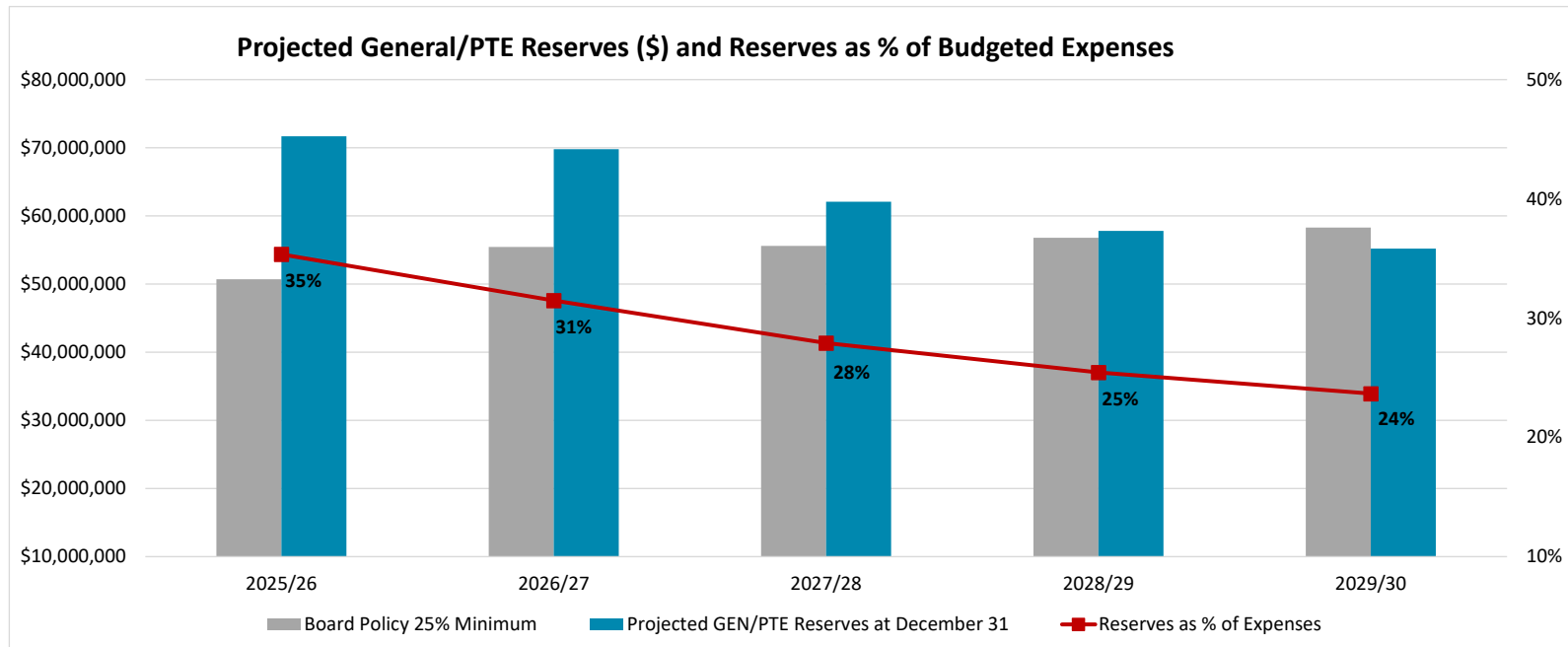
JCCC Five Year Budget Projection
Statements of Revenues and Expenses - General/PTE Funds
Years Ending June 30, 2026 to 2030

4/9/2025	Actual	Budget	Projected Budgets				
Revenues	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>
Ad Valorem Property Taxes	\$ 121,085,135	\$ 128,894,722	\$ 131,700,631 2%	\$ 136,574,240 4%	\$ 141,662,914 4%	\$ 146,955,135 4%	\$ 152,459,045 4%
Tuition and Fees	27,340,801	28,724,481	29,865,418 4%	31,194,482 4%	31,814,371 2%	33,212,139 4%	33,872,382 2%
State Aid	27,856,630	26,491,819	27,210,819 3%	27,210,819 0%	27,210,819 0%	27,210,819 0%	27,210,819 0%
Investment Income	6,162,163	2,000,000	5,500,000 175%	4,125,000 -25%	4,125,000 0%	4,125,000 0%	4,125,000 0%
Other Income	3,765,639	4,035,426	4,088,730 1%	4,088,730 0%	4,088,730 0%	4,088,730 0%	4,088,730 0%
Total Revenue	<u>\$ 186,210,368</u>	<u>\$ 190,146,448</u>	<u>\$ 198,365,600</u>	<u>\$ 203,193,271</u>	<u>\$ 208,901,835</u>	<u>\$ 215,591,823</u>	<u>\$ 221,755,976</u>
Expenses			Estimated Actuals				
Salaries and Benefits	\$ 125,674,110	\$ 145,603,755	\$ 152,605,386 5%	\$ 160,729,313 5%	\$ 165,294,836 3%	\$ 170,019,216 3%	\$ 174,909,007 3%
Current Operating & Grants	29,721,159	35,413,654	41,873,958 18%	42,711,437 2%	43,565,666 2%	44,436,979 2%	45,325,718 2%
Capital	3,293,510	5,672,692	4,640,038 -18%	14,646,327 216%	9,828,643 -33%	9,020,075 -8%	9,221,079 2%
Debt Service	3,651,596	3,687,988	3,690,488 0%	3,685,488 0%	3,689,238 0%	3,686,138 0%	3,688,213 0%
Total Expenses	<u>\$ 162,340,375</u>	<u>\$ 190,378,089</u>	<u>\$ 202,809,869</u>	<u>\$ 221,772,567</u>	<u>\$ 222,378,382</u>	<u>\$ 227,162,408</u>	<u>\$ 233,144,018</u>
Estimated amount used	<u>\$ 162,340,375</u>	<u>\$ 180,859,185</u>	<u>\$ 192,669,376</u>	<u>\$ 210,683,939</u>	<u>\$ 211,259,463</u>	<u>\$ 215,804,288</u>	<u>\$ 221,486,817</u>
Net Change	<u>\$ 23,869,993</u>	<u>\$ 9,287,263</u>	<u>\$ 5,696,224</u>	<u>\$ (7,490,668)</u>	<u>\$ (2,357,628)</u>	<u>\$ (212,464)</u>	<u>\$ 269,159</u>
Percentage Used	91%	95%	95%	95%	95%	95%	95%

JCCC Five Year Budget Projection
General/PTE Funds Reserve Analysis
Fiscal Years Ending June 30, 2026 to 2030

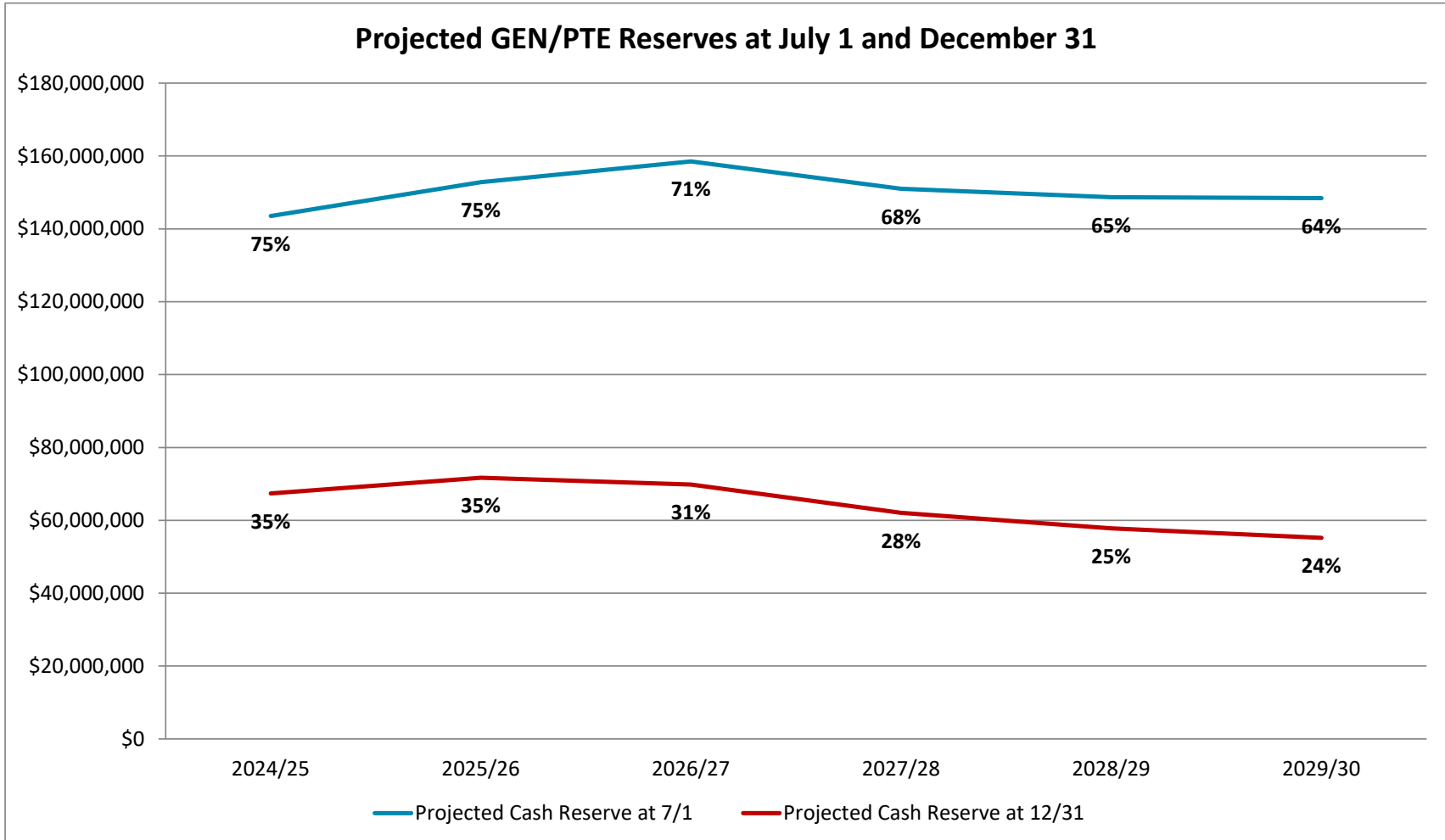
4/10/2025

General/PTE Funds	Budget	Projected Budgets				
	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>
Beginning Balance	\$ 143,525,283	\$ 152,812,546	\$ 158,508,769	\$ 151,018,103	\$ 148,660,474	\$ 148,448,010
Total Budgeted Expenses	190,378,089	202,809,869	221,772,565	222,378,383	227,162,408	233,144,017
Reserve Benchmark: JCCC Board Policy - Minimum 25% of Budget	47,594,522	50,702,467	55,443,141	55,594,596	56,790,602	58,286,004
Estimated Reserve at 12/31:						
Beginning Balance at 7/1	\$ 143,525,283	\$ 152,812,546	\$ 158,508,769	\$ 151,018,103	\$ 148,660,474	\$ 148,448,010
Differential - revenue received less % of budget expended	76,151,236	81,123,948	88,709,026	88,951,353	90,864,963	93,257,607
Estimated Reserve at 12/31:	\$ 67,374,047	\$ 71,688,599	\$ 69,799,743	\$ 62,066,750	\$ 57,795,511	\$ 55,190,403
Variance between Estimated Reserve and Policy Minimum	\$ 19,779,525	\$ 20,986,132	\$ 14,356,601	\$ 6,472,154	\$ 1,004,909	\$ (3,095,601)
Estimated Reserve at 12/31 as % of Budgeted Expenses	35%	35%	31%	28%	25%	24%



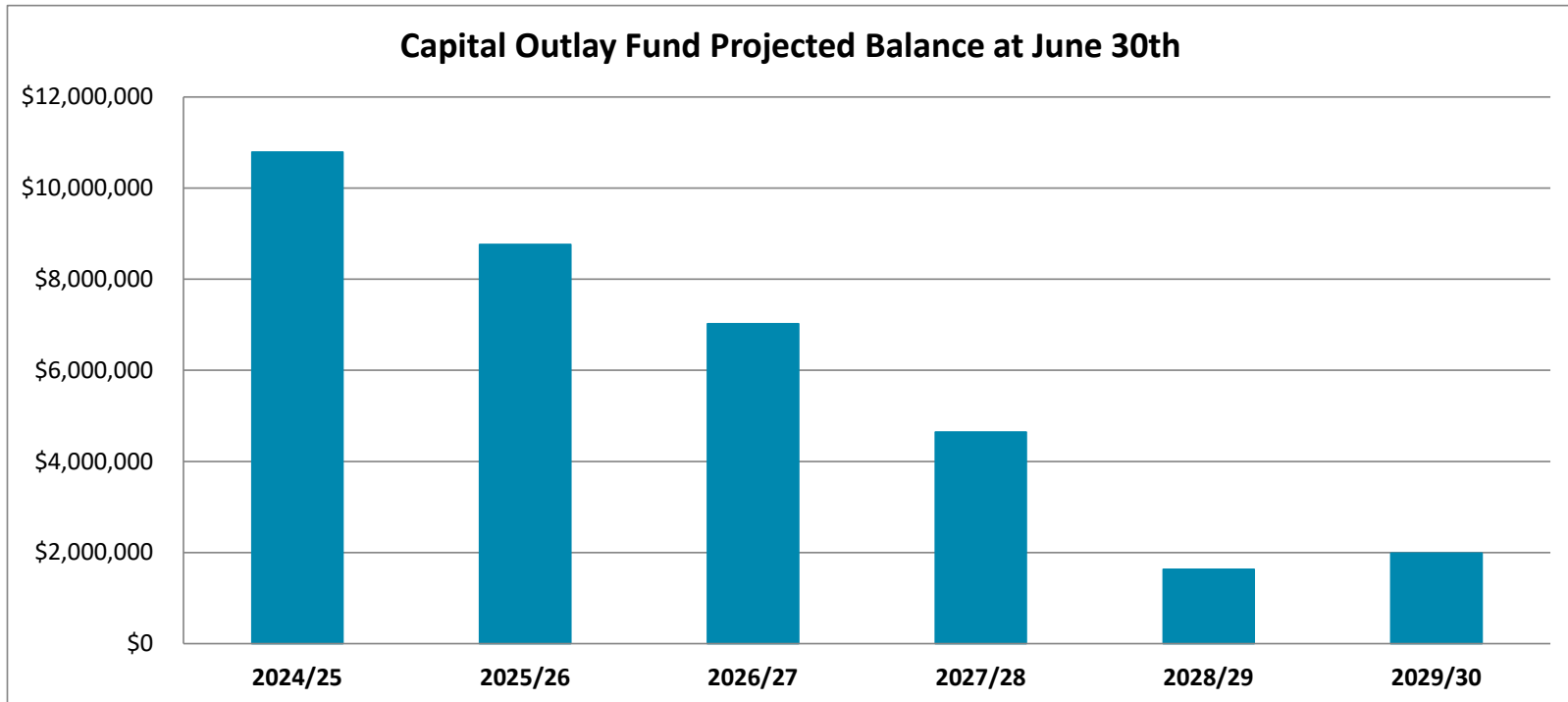
Estimates use of General Fund reserves to support the Facilities Master Plan.

JCCC Five Year Budget Projection
Projected Unencumbered Cash Reserves at July 1 & December 31
General/PTE Funds
Fiscal Years 2025 to 2030



**JCCC Five Year Budget Projection
Capital Outlay Fund Reserve Analysis
Fiscal Years Ending June 30, 2026 to 2030**

	Budget <u>2024/25</u>	Projected Budgets				
		<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>
Significant Assumptions:						
Ad Valorem Property Tax Revenues	\$8,464,378	\$8,923,408	\$9,261,597	\$9,622,532	\$9,982,009	\$10,355,865
Budgeted Capital Outlay Expenditures	\$8,179,855	\$10,949,000	\$11,000,000	\$12,000,000	\$13,000,000	\$10,000,000
 Total Mill Levy	8.124	7.861	7.861	7.861	7.861	7.861
Capital Outlay Levy portion	0.50	0.50	0.50	0.50	0.50	0.50
 Est. Assessed Valuation Change	7.00%	6.00%	4.00%	4.00%	4.00%	4.00%



Estimates use of Capital Outlay Fund reserves to support the Facilities Master Plan.

JCCC Five Year Budget Projection
Debt Service Schedule
Years Ending June 30, 2026 to 2030

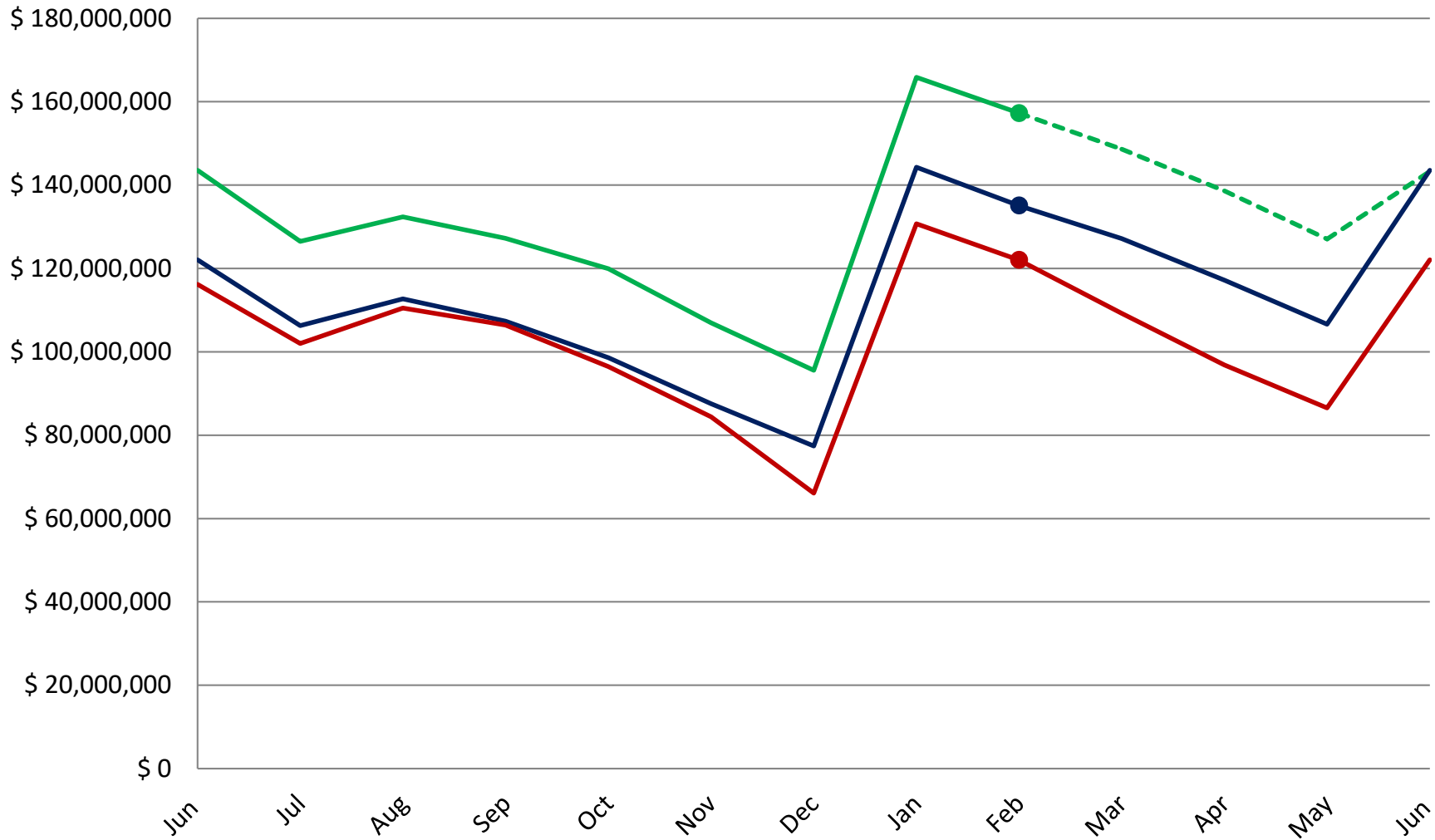
4/4/2025

	Budget	Projected Budgets				
	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
Debt Service Schedule						
Summary by Fund:						
General/PTE Fund	\$ 3,686,488	\$ 3,688,988	\$ 3,685,488	\$ 3,689,238	\$ 3,686,138	\$ 3,688,213
Capital Outlay Fund	0	0	0	0	0	
Revenue Bonds Debt Service Fund	1,713,700	1,705,500	1,705,050	1,727,100	0	
	<u>5,400,188</u>	<u>5,394,488</u>	<u>5,390,538</u>	<u>5,416,338</u>	<u>3,686,138</u>	<u>3,688,213</u>
Detail:						
Series 2012 Revenue Bonds						
Principal - Revenue Bond DS Fund	200,000	200,000	195,000	205,000	0	0
Interest - Revenue Bond DS Fund	14,000	10,000	6,050	2,050	0	0
Total Payments	<u>214,000</u>	<u>210,000</u>	<u>201,050</u>	<u>207,050</u>	<u>0</u>	<u>0</u>
Series 2017 COPs						
Principal - General Fund	2,290,000	2,410,000	2,530,000	2,650,000	2,755,000	2,855,000
Interest - General Fund	1,396,488	1,278,988	1,155,488	1,039,238	931,138	833,213
Total Payments	<u>3,686,488</u>	<u>3,688,988</u>	<u>3,685,488</u>	<u>3,689,238</u>	<u>3,686,138</u>	<u>3,688,213</u>
Series 2019 Revenue Bonds						
Principal - Revenue Bond DS Fund	1,330,000	1,380,000	1,445,000	1,505,000	0	0
Interest - Revenue Bond DS Fund	169,700	115,500	59,000	15,050	0	0
Total Payments	<u>1,499,700</u>	<u>1,495,500</u>	<u>1,504,000</u>	<u>1,520,050</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 5,400,188</u>	<u>\$ 5,394,488</u>	<u>\$ 5,390,538</u>	<u>\$ 5,416,338</u>	<u>\$ 3,686,138</u>	<u>\$ 3,688,213</u>

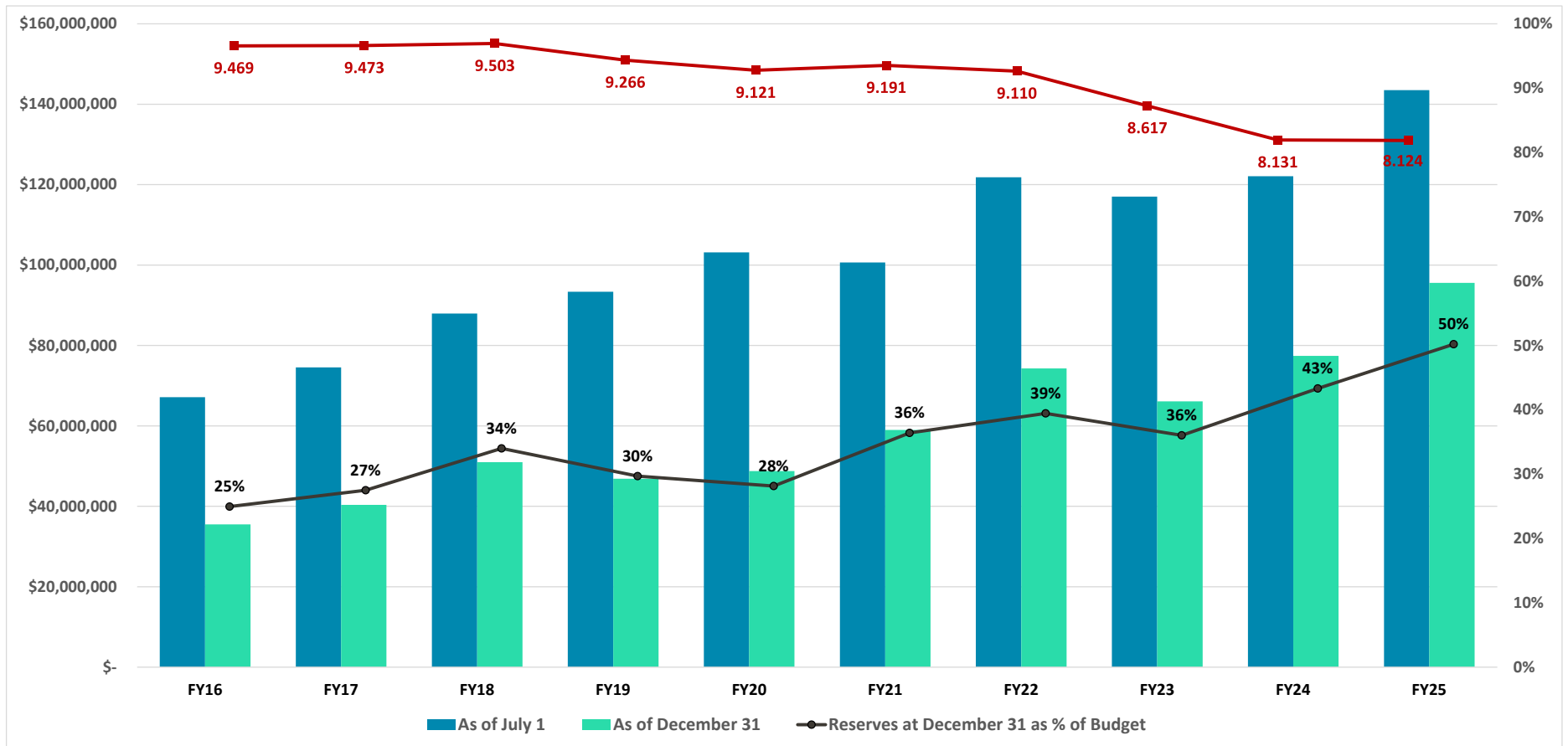
General/Post-Secondary Technical Education (PTE) Funds

Unencumbered Cash 3 Yr Monthly Trend

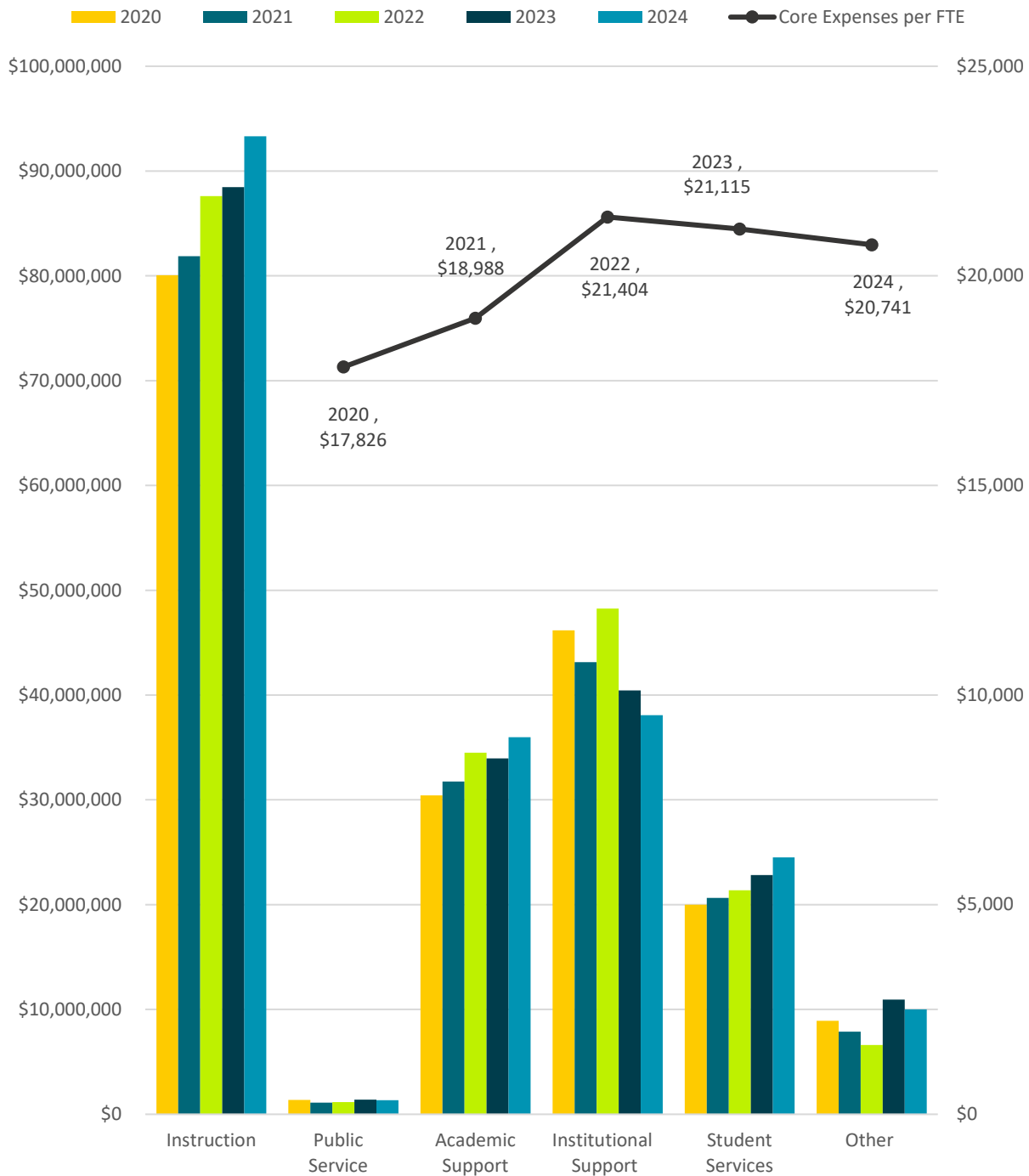
--- FY25 Projected — FY25 — FY24 — FY23



**Johnson County Community College
FY 2025-26 Budget
General/PTE Funds Reserves At July 1 And December 31 and Mill Levy Rate**



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



	Instruction	Public Service	Academic Support	Institutional Support	Student Services	Other	TOTAL	Student FTE
2020	\$80,048,216	\$1,374,477	\$30,434,273	\$46,188,088	\$20,002,117	\$8,909,032	\$186,956,203	10,488
2021	\$81,863,654	\$1,120,338	\$31,761,260	\$43,133,956	\$20,636,729	\$7,886,051	\$186,401,988	9,817
2022	\$87,618,569	\$1,168,486	\$34,501,709	\$48,263,620	\$21,380,473	\$6,615,028	\$199,547,886	9,323
2023	\$88,455,505	\$1,391,281	\$33,954,263	\$40,435,147	\$22,819,594	\$10,939,176	\$197,994,966	9,377
2024	\$93,322,280	\$1,355,506	\$35,973,401	\$38,081,546	\$24,508,553	\$10,003,824	\$203,245,110	9,799

National Center for Education Statistics
Integrated Postsecondary Education Data System (IPEDS)
Function Glossary

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

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

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

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

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

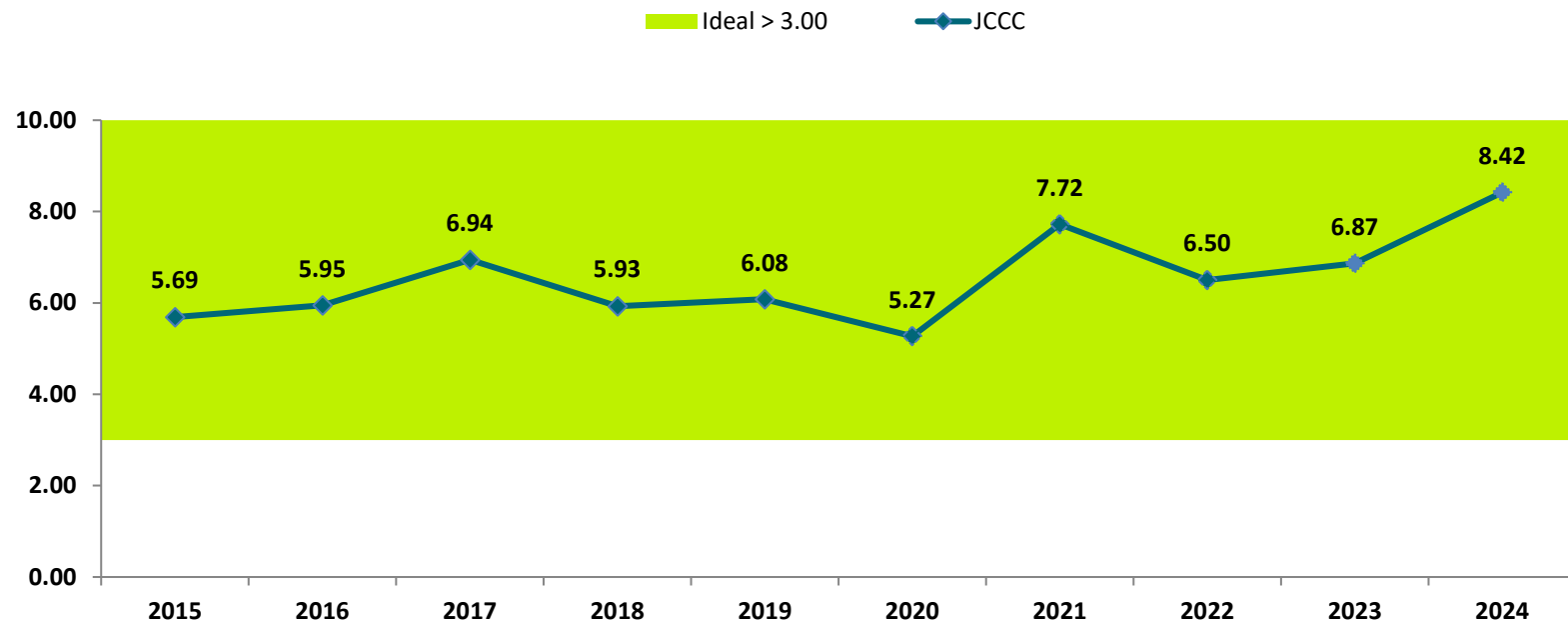
Other Core Expenses: Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses.

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

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

Composite Financial Indicator (CFI)

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



**Johnson County Community College
Workers Compensation Reserve Fund**

Unencumbered cash balance June 30, 2024	\$241,488
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Revenue:

Investment Income	5,000
Other Income	580,000
	585,000

Expense:

Workers Compensation Expenses	(500,000)
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Estimated unencumbered cash balance June 30, 2025	\$326,488
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Revenue:

Investment Income	5,000
Other Income	150,000
	155,000

Expense:

Workers Compensation Expenses	(150,000)
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Budgeted unencumbered cash balance June 30, 2026	\$331,488
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Nondiscrimination Policy

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



JOHNSON COUNTY
COMMUNITY COLLEGE

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