



JOHNSON COUNTY
COMMUNITY COLLEGE

**FISCAL YEAR
2025–2026**

STUDENT CENTER



ANNUAL BUDGET

SEPTEMBER 18, 2025

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Message from the President

Dear Colleagues and Friends of JCCC,

We are pleased to present the Johnson County Community College budget for the 2025–2026 fiscal year.

Each year, JCCC develops its budget using a process that includes input from all campus departments. More than 100 stakeholders work together to prepare an impactful, fiscally responsible budget that supports the College as we fulfill our mission and achieve our strategic goals.

The 2025–2026 revenue and expenditure budgets for all funds are approximately \$259 million and \$266 million, respectively. A slight deficit was budgeted due to the utilization of reserves to fund certain one-time expenditures.

Revenues

The College has three primary revenue sources: property taxes, student tuition and fees, and state funding:

- For the sixth time in the last eight years, our mill levy rate will be reduced. This year's one-quarter mill reduction will save Johnson County taxpayers approximately \$4 million over the coming year. JCCC's tax rate currently equals approximately 8% of the average property owner's total property tax bill.
- Student tuition and fee rates will remain unchanged from last year. At \$101 per credit hour for in-district students, JCCC's tuition rate remains affordable and is among the lowest in the state of Kansas and in the region.
- Annual state operating grant funding is expected to increase, consistent with increases in credit-hour enrollment.

Expenditures

Detailed information about expenditures of each fund can be found throughout the Annual Budget document. Significant items include:

- Staffing will remain at current levels; employees saw an average 4.5% compensation increase effective July 1, 2025.
- \$300,000 is available for College Now and Early College student scholarships to support access and affordability for Johnson-County-resident high school students.
- The operating budget includes \$2 million to begin implementation of the new Facilities Master Plan, which was approved by the Board of Trustees in June 2025.

- The operating budget includes over \$100,000 in support of our 2025–2027 Strategic Bridge Plan, focusing on key goals around Student Success, Employee Engagement and Community Connections.
- Capital budgets provide enhancements to classroom technologies as well as physical improvements to instructional and administrative spaces.

As you review our 2025–2026 Annual Budget Book, I am sure you will see how Johnson County Community College effectively leverages its resources to benefit our community.

Thanks to the JCCC Board of Trustees and to the entire campus community for their continued support.

Sincerely,

A handwritten signature in black ink that reads "Tony Miksa". The signature is written in a cursive, flowing style.

Dr. Tony Miksa
President

OUR MISSION

JCCC inspires learning
to transform lives and
strengthen communities.

OUR VISION

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

OUR VALUES

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

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

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

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

Belonging: We value a collaborative environment where ALL are respected and connected to our mission.

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



2025–2027 STRATEGIC GOALS



JCCC's **Strategic Bridge Plan** provides actionable goals that carry out the College's mission, vision, and values as we continue our efforts to be an innovative leader in higher education.

STUDENT SUCCESS	
Support learners in achieving their educational goals.	
Strategy 1	Programming: Offer relevant academic programming to meet the shifting needs of our students, communities, and the industries we serve in career and technical and transfer programs.
Strategy 2	Recruiting: Attract and ensure access to learning for all individuals, regardless of background.
Strategy 3	Retention: Create clear pathways and early momentum to student success by helping students explore, choose, plan, and complete programs aligned with their career and education goals efficiently and affordably.
Strategy 4	Workforce: Increase flexible, industry-recognized, stackable courses and credentials to support workforce needs

EMPLOYEE ENGAGEMENT	
Create and maintain an environment where employees feel valued and have a sense of belonging.	
Strategy 1	Recruitment and Retention: Leverage total compensation strategies to attract exceptional talent and retain employees while advancing the mission of the College.
Strategy 2	Organizational Culture: Foster an environment of belonging and support a positive campus culture.
Strategy 3	Employee Development: Foster a culture of continuous professional growth, in which all employees are empowered to enhance their skills to advance the mission of the college and their career goals.

COMMUNITY CONNECTIONS	
Advance strategic partnerships to support student success, employee engagement, and the community.	
Strategy 1	Workforce Development: Serve as a driver for workforce development across Johnson County.
Strategy 2	Economic Development: Serve as a catalyst for business and community growth by supporting partners who attract and retain companies in our region.
Strategy 3	Community Needs: Serve as a convener for focused community engagements, responding to the shifting demographics of Johnson County.
Strategy 4	Cultural Enrichment: Serve as a cultural hub for our community by facilitating lifelong learning through educational programming and world-class art experiences.

President and Board of Trustees



Dr. Tony Miksa
President



Melody Rayl
Chair
Term expires 2026



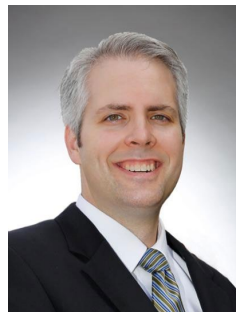
Laura Smith-Everett
Vice Chair
Term expires 2028



Mark Hamill
Treasurer
Term expires 2026



Dawn Rattan
Secretary
Term expires 2026



Lee Cross
Member
Term expires 2026



Valerie Jennings
Member
Term expires 2028



Gregory Mitchell
Member
Term expires 2028

President's Cabinet Members

President

Dr. Tony Miksa

Executive Vice President/Provost

Dr. Mickey McCloud

Executive Vice President, Finance & Administrative Services

Rachel Lierz

Vice President, Human Resources

Christina McGee

Vice President, Academic Affairs/Chief Academic Officer (CAO)

Dr. Gurbhushan Singh

Vice President, Student Success and Engagement/Chief Student Affairs Officer (CSAO)

Shelli Allen

Vice President, Workforce Development & Continuing Education

Elisa Waldman

Vice President, Strategic Communications & Marketing

Chris Gray

Vice President, College Advancement & Government Affairs

Kate Allen

Vice President, Information Services/Chief Information Officer (CIO)

Rob Caffey

Vice President, General Counsel

Kelsey Nazar

Vice President, Chief Financial Officer (CFO)

Megan Casey

Executive Director, Institutional Effectiveness, Research & Planning

John Clayton

Special Assistant to the President

Caitlin Murphy

History of Johnson County Community College

In the 1960s, residents of Johnson County began to seriously consider the creation of a local college. The area had a rapidly growing population and a good school system from which a local college could draw students, and it was hard to ignore the community college movement emerging in California, Florida, Illinois and Texas. The idea was not unopposed, however; some residents felt the county didn't need to assume the increased expenses of maintaining a college.



Then, in June 1963, the nation's leading experts in community college education gathered in Kansas City for the Midwest Junior College Conference to discuss the potential of community colleges in the U.S. Residents in Kansas City, Mo., were considering forming a large district that would probably include three community colleges. The movement was hard to resist.

Across the state line, the Johnson County Board of County Commissioners formed a committee of 18 residents to study the feasibility of a community college for Johnson County. The chairman of that committee was Dr. Wilbur T. Billington, a prominent banker with the Kansas City Federal Reserve Bank and a member of the board of education of one of the local school districts. With the help of the League of Women Voters and the American Association of University Women, the feasibility committee conducted a county-wide needs assessment that demonstrated a greater need for a local college than had heretofore been suspected. The committee began to build the case for a community college in Johnson County.

A citizen's action committee was mobilized to implement the recommendation of the feasibility committee. A petition signed by all school boards in the county requested the formation of a community junior college district to be governed by six trustees elected at large. Johnson County Community College became the first new college recommended for creation under the Kansas Community Junior College Act of 1965. A special county-wide election was held in March 1967, and the proposed community college was approved by a 3 to 1 majority. The district was formally established in June 1967, and voters were asked to elect college trustees in September. Thirty-six people filed for the election. Among the six elected to the new board was Dr. Wilbur Billington.

In 1968, the board obtained a "no-fund warrant" to provide for interim financing until the first tax levy could be established. The board also selected the first president for the college, identified the site that would eventually become the permanent campus and developed the first mission statement for the college.

In 1969, county residents voted approval of \$12.9 million in general obligation bonds to purchase more than 200 acres in Overland Park, which would turn the idea for a college campus into a reality. In the meantime, the first JCCC classes were conducted in leased facilities in Merriam that fall. Initial enrollment was 1,380 students.

Three years later, in the fall of 1972, classes and all operations were moved to the permanent campus at College Boulevard and Quivira Road. Nearly 100 full-time faculty members were teaching more than 3,600 students.

Over the years, JCCC has expanded student enrollment, instructional programs, faculty and staff, and physical facilities to meet the needs of the community. Today, nearly 40,000 credit students and continuing education students enroll at JCCC each year. Full-time faculty and staff number over 900, and more than 1,500 employees work part time. JCCC's Olathe Health Education Center campus provides classrooms and labs for practical nursing, health occupations, respiratory care and neurodiagnostic technology programs. Leased space at the West Park campus houses certain Adult Education programs. The *Midwest Trust Center Series* is one of the largest multidisciplinary performing arts series in the region, and JCCC's Nerman Museum of Contemporary Art is the only museum in Kansas dedicated to contemporary art.

A full range of undergraduate credit courses is available, forming the first two years of most college general education curricula. JCCC offers more than 100 one- and two-year career and certificate programs to prepare students to enter the job market in high-demand fields.

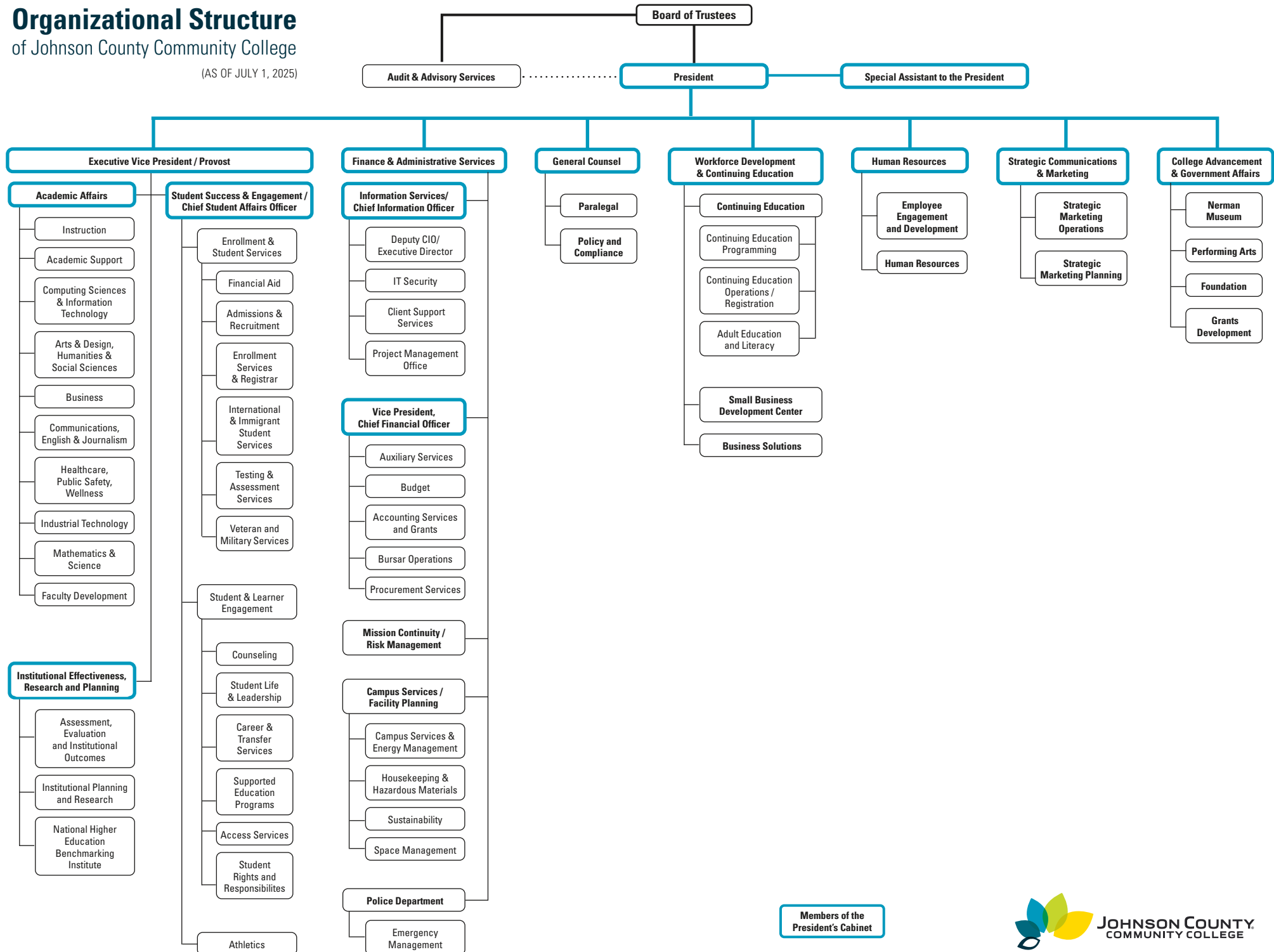
JCCC is one of the state's largest institutions of higher education and a member of the League for Innovation in the Community College. JCCC is accredited by the Higher Learning Commission and maintains various program specific accreditations.

The JCCC Foundation is a legally separate, tax-exempt organization that acts primarily as a fundraising organization to supplement the resources available to the College in support of its programs. Two members of the College Board of Trustees and the President of the College also serve on the Board of Directors of the Foundation. The other five members of the College Board of Trustees serve as members of the Foundation.

Organizational Structure

of Johnson County Community College

(AS OF JULY 1, 2025)



Members of the President's Cabinet

Key Department and Division Descriptions and Responsibilities

Office of the President

Johnson County Community College is led by President Tony Miksa. Along with the seven members of the Board of Trustees, he is responsible for the overall direction of the College. He is supported by the President's Cabinet leadership team.

Audit and Advisory Services

Audit and Advisory Services provides services to college departments to assist them in achieving their business objectives and serves as an independent appraisal function for management. The Audit and Advisory Services department reports to the Board of Trustees and maintains a "dotted line" organizational reporting to the College President.

Provost

Academic Affairs

Led by the Chief Academic Officer, Academic Affairs includes all the Instructional divisions of the College, including Arts and Design, Humanities and Social Sciences; Business; Computing Sciences and Information Technology; Career and Technical Education Transitions; Communications, English and Journalism; Healthcare, Public Safety and Wellness; Industrial Technology; and Sciences and Math. Academic Affairs also houses the Academic Support division, Faculty Development, the Billington Library, and other instructional programs such as Honors and Community Based Learning, Academic Assessment, and operations such as curriculum management and scheduling.

Student Success and Engagement

The Student Success and Engagement branch provides student support services aligned with the College's access and completion goals. Student services departments include: Recruitment, Enrollment Services and Registrar, Financial Aid, International and Immigrant Student Services, Testing/Assessment Services, and Veteran/Military Services. Learner Engagement departments include: Access Services for Student with Disabilities, Career/Transfer Services, Counseling, Supported Education Programs, and Student Life and Leadership Development. The branch also includes the Athletics department. Branch staff manage issues related to student conduct, Title IX sexual misconduct, and ADA compliance.

Institutional Effectiveness

The Office of Institutional Effectiveness, Planning and Research leads, monitors, and evaluates the College's planning processes to ensure they align with the College's mission, strategic goals and external compliance requirements. Staff serve as advocates for data-informed decision-making processes and support continuous quality improvement efforts by providing clear, consistent and insightful data analyses.

Finance and Administrative Services

Mission Continuity and Risk Management

The Mission Continuity and Risk Management functions ensure systems of prevention and recovery are in place, so the College is not severely impacted by unplanned incidents and disasters. The department also purchases and manages the various insurance policies needed by JCCC.

Business Services

Procurement Services provides high quality purchasing-related services and facilitates the expenditure of JCCC funds in a manner that assures the greatest ultimate value per dollar expended. Staff create and maintain goodwill through open communication and relationships with employees, vendors, and the general public, establishing a strong foundation of honesty, integrity and fairness to all with ethics being paramount.

Auxiliary Services provides exemplary customer service to JCCC's internal and external customers. This includes functions such as the Bookstore, Dining Services, and the Hiersteiner Child Development Center (HCDC).

Campus Services

Campus Services provides cost-effective and high-quality support and administrative services to the campus including facility planning, space planning, scheduling and event management, custodial services, maintenance and grounds, and transportation services. The JCCC Center for Sustainability manages all recycling and sustainability efforts on campus.

Financial Services

The Financial Services department supports the College's financial policies and procedures. Financial Services is responsible for preparation of the College's [official fiscal reports](#) and annual budget, and includes the Budget Office, Payroll Department, the Bursar's Office, Accounts Payable, Accounting Services and Grants Accounting.

Information Services

JCCC's Information Services department is a higher education standard-setting technology organization that is aligned with the institution and focused on delivering technology solutions for students, faculty and staff. Through this alignment, Information Services delivers customer-driven improvements while implementing and maintaining a stable IT infrastructure for the College. Information Services provides centralized support for technologies that enhance learning and increase the efficiency of academic and administrative processes. Services include academic technology, client support, enterprise application support, information technology security, access control, network and data center operations, and project management.

Campus Police

The Johnson County Community College campus police department provides service 24 hours a day, 7 days a week. The police department, which consists of sworn law enforcement officers, a

detective, an emergency preparedness director and civilian employees under the auspices of the executive vice president for finance and administrative services, is an integral part of the College's dedication to developing and maintaining a safe and secure campus through the cooperative efforts of many college departments.

All police officers are professionally trained and state of Kansas certified, with the same authority as any police officer within the state of Kansas. JCCC police officers are commissioned law enforcement officers with the right to arrest, in accordance with the laws of this state, any person for violation of state law or applicable county or city ordinances when such violations occur on any property or facilities which are under the guidance, supervision, regulation or control of Johnson County Community College.

The department provides a full range of police services, including, but not limited to:

- Investigating all crimes committed which could result in an arrest and/or prosecution for the offense
- Providing crime prevention and community services programs
- Emergency Management
- Enforcing traffic laws
- Maintaining crowd control for campus special events

The department maintains a close liaison with local, state and federal law enforcement agencies in implementing and coordinating campus law enforcement operations.

The department understands the overall academic mission of the College and strives to play a vital role in enhancing that mission. Concern for the community's well-being, a desire to provide service and assistance whenever possible and a constant desire to support the academic environment are all factors inherent in the department's daily operations and policies.

General Counsel

The Office of General Counsel (OGC) manages the College's legal affairs in all areas of the law applicable to JCCC as an institution of higher education. The OGC's primary goals are to mitigate and to manage legal risks/expenses; this is accomplished by providing on-demand legal services/guidance to all College departments, overseeing claims/litigation management and operating a preventative program to anticipate and/or avoid legal issues. Additionally, the OGC advises the JCCC Board of Trustees with respect to governance matters and serves as a liaison to external organizations.

Workforce Development and Continuing Education (WDCE)

Johnson County Community College's Continuing Education branch offers non-credit workforce training and personal enrichment programs. Traditional credits are not earned toward a degree,

but students may earn CEUs (continuing education units), certifications and licensure within various professional education programs, including Business, Computer Applications and Information Technology, Healthcare, Supply Chain, Logistics and Transportation, Commercial Driver's License, and Technical Trades.

Human Resources

The HR department provides accurate information on topics including benefits, college policies, compensation, employee relations, employment and recruiting services, faculty master agreement, wellness, professional development, and talent acquisition and performance management. The HR department strives to provide exceptional customer service while creating an engaging workplace atmosphere.

Strategic Communications and Marketing

The Strategic Communications and Marketing department promotes programs, events and other activities to increase enrollment and elevate the reputation of the College. The team includes planners and strategists, creatives, digital experts, printing specialists, and a marketing photographer.

College Advancement and Government Affairs

Foundation

To further the JCCC mission, strategic goals and initiatives, the Foundation strives to provide access to the College for all students; advance excellence through the development of community leadership, business partnerships and financial support; and promotes cultural activities to enrich the College and the community.

Grants Leadership and Development

The Grants Leadership and Development office supports JCCC strategic initiatives by helping faculty and staff translate innovative ideas into competitive grant proposals, then monitoring implementation and compliance of successfully funded projects.

Nerman Museum

The Nerman Museum of Contemporary Art serves as a cultural and academic resource, offering diverse experiences that connect contemporary art with the campus and the community. Through exhibitions, education programs, and a campus-wide permanent collection, the museum fosters dialogue around current issues and supports learning through creative collaboration.

Performing Arts

The Midwest Trust Center is JCCC's professional performing arts venue, presenting world-class artists, supporting arts education for the community, providing performance space for campus and local organizations, and fostering creative collaborations regionally and nationally.

Program Review Processes

Academic Program Review and Administrative & Service Area Review

The College uses the Program Review process to guide decisions and actions. The Academic Program Review and Administrative & Service Area Review processes have overlapping goals of serving the needs of students through alignment of campus resources and priorities with the College's mission and strategic plan.

Academic Program Review

The purpose of the Program Review at JCCC is to leverage a structured reflection process that affords academic programs a platform to (1) convey a candid assessment of the quality of learning and services they provide, (2) identify avenues for future improvement, and (3) mitigate issues that impede talent development. Both the comprehensive and annual processes are integral parts of an overall institutional evaluation, planning, and development process with the following goals:

- Ensure that academic programs remain focused on student success and serving the needs of the community;
- Increase coherence of academic program development and innovation;
- Enhance the quality of academic programs by assessing program strengths and challenges;
- Align academic program needs and campus priorities with the planning and budget process; and
- Ensure that program priorities are consistent with the College's mission and strategic plan.

Administrative & Service Area Review

Administrative & Service Area Review allows administrative staff to lead a purposeful and continuous cycle of improvement. Both the comprehensive and annual processes are integral parts of an overall institutional evaluation, planning, and development process.

I. Budget Development and Financial Policies

Budget Development Process

Overview

The annual budget process determines how resources are allocated to best fulfill the mission and strategic priorities of the College. JCCC's processes for building budgets are led by administrative staff in the Financial Services department. Approximately 130 Budget Administrators representing campus instructional and administrative areas perform the tasks related to budget development for their respective areas. The Budget Administrators use the College's Banner ERP system and Salary Planner to view and request budget resources.

Supporting processes are used to collect details of requests for strategic planning, capital equipment, campus space remodels, and information technology so that those can be reviewed by staff in Procurement, Campus Services and Information Services prior to approval to ensure that requests meet replacement guidelines. During the annual budget development cycle, Financial Services staff provide regular updates to the President's Cabinet, who provides leadership on budget decisions to help ensure that budgets are built to accomplish the College's strategic priorities.

Budget Development

Each December, the Administration brings forward recommendations to the Board of Trustees in order to set annual budget guidelines to establish the projected revenues and expenditures. After the budget guidelines are approved by the Board, the departmental Budget Administrators, Deans and Vice Presidents work to put together their respective budget requests for the subsequent year. This work coincides with the annual Program Review process and timeline in order to ensure that the departmental Program Review informs budget needs. Requests for human resources (staffing) are made through the planning and budgeting process as well, and all requests for new or replacement positions are reviewed by the President's Cabinet. Justification is required for all line-item requests. In order to ensure that fiscal resources are aligned with unforeseen opportunities or needs, the College's general fund budget includes contingency funding at the President and Branch levels. Additionally, a cost center for Developing Programs exists within the Chief Academic Officer's budget, providing annual budget funds to foster innovation in instruction.

Budget Approval

In mid-February, Financial Services staff compile all submitted budget requests and present to President's Cabinet, who engage in review and prioritization exercises based upon available funding and strategic priorities. After the annual public Budget Workshop in April, the Board of Trustees approves the College's annual management budget in May so it can be loaded into the Banner system prior to the July 1 start of the new fiscal year. The College's official legal budget,

which sets the statutory spending limit and mill levy, is filed after a public hearing, consistent with the statutory timeline and processes required by the State of Kansas.

Financial Services staff prepare a five-year budget projection to support long-range planning. This projection is shared with the Board of Trustees on at least an annual basis. Financial Services also uses the Composite Financial Index (CFI) tool to provide the Board with high-level financial analysis that supports informed decision-making.

Basis of Accounting

The College's general ledger accounting system is maintained on an accrual basis. At fiscal year-end (June 30), the College's annual financial statements are prepared in accordance with accounting principles generally accepted in the United States of America. The year-end financial statements are audited by an independent public accounting firm, in compliance with the College's policy.

Basis of Budgeting

The College prepares its budget according to Kansas statutes on a cash basis. The primary difference between cash basis and accrual basis relates to timing of recorded revenues, expenditures and encumbrances.

Amending the Budget

If the College determines that it is necessary to exceed its original budget spending authority due to an extraordinary event or circumstance, the additional spending must be approved by the Board of Trustees. Once approved, the College must submit an amended budget certificate to the Johnson County Clerk and to the State of Kansas.

Updated Budget Guidelines FY 2025–2026

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.

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 Budget–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

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
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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

6	Management & Finance Committee review required budget publications
14	Board of Trustees vote on required budget publications
19	Publish notice of intent to exceed RNR and RNR hearing at least 10 days in advance of the RNR hearing (if applicable)
19	Publish notice of budget hearing at least 10 days in advance of the budget hearing

September 2025

3	Management & Finance Committee review proposed FY 26 Legal Budget
18	Revenue Neutral Rate (RNR) hearing for FY 26 Legal Budget (if applicable)
18	Annual public hearing for FY 26 Legal Budget
18	Board of Trustees vote on FY 26 Legal Budget

October 2025

1	File Adopted Legal Budget with state and county offices
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Financial Policies

The College Board of Trustees sets the budget and local tax levy and governs the college by adopting recommended college policies. Following are the Financial Policies of the College, which were adopted by the Board and are reviewed regularly by administrative staff. For a complete list of Board Policies, please refer to the [JCCC Board Policies and Procedures](#).

Budgeting Policy

The President or designee shall annually prepare a Management Budget of estimated income and expense on a fiscal year basis for presentation to the Board of Trustees ("Board"), along with a recommended mill levy sufficient to finance that part of the budget which is not financed by anticipated state aid, student tuition and fees, or other sources of income.

The Board shall approve the Management Budget on or before the last day of the then-current fiscal year. The adoption of the Management Budget by the Board indicates that approval is given to make salary adjustments and procure goods and services provided for in the budget in accordance with applicable policies and procedures.

The President shall have the authority to approve reallocations within the approved budget. The President or designee will semiannually submit to the Board a report identifying reallocations in accordance with procedures established for such reporting.

The President or designee shall annually prepare a Legal Budget in the form prescribed by the Kansas Board of Regents.

The College will publish notice of the time and place of a public hearing on the proposed Legal Budget in the manner prescribed by law.

Subsequent to the public hearing, the Board shall adopt the Legal Budget. The College will file with the County Clerk and the Kansas Board of Regents a copy of the adopted Legal Budget, with all required supporting documentation, on or before the date required by law each year.

At the June 30 fiscal year-end, unexpended General/Post-Secondary Technical Education Fund budget balances will "expire," and such budget balances will carry forward into the beginning cash of the General/Post-Secondary Technical Education Funds for the subsequent fiscal year.

Capital Funding Policy

College personnel shall work with the College's financial advisor to identify viable sources of capital funding and to select the method of funding that best meets the needs of the College. The College has options for capital funding, including but not limited to:

1. Cash

The College may fund capital improvements on a pay-as-you-go basis from the cash reserves or current budgets of the College.

2. Capital Outlay Mill Levy

The College may make a capital outlay mill levy or levies, not to exceed two mills or as otherwise provided by law, in accordance with K.S.A. 71-501. Mill levy proceeds would be held in the Capital Outlay Fund established under K.S.A. 71-501a.

3. General Obligation Bonds

The College may issue general obligation bonds, in accordance with K.S.A. 71-502. The bond proceeds would be used to fund the capital improvements, and the mill levy would be used to secure the debt and repay the bond holders.

4. Revenue Bonds

The College may issue revenue bonds in accordance with K.S.A. 76-6a15 et seq. The bond proceeds would be used to fund capital improvements in its auxiliary enterprise areas, and the revenues from the operation of the auxiliary enterprise areas would be used to secure the debt and repay the bond holders.

5. Certificates of Participation/Lease Purchase Agreements

The College may issue certificates of participation, representing interests in a lease purchase agreement, in accordance with K.S.A. 71-201 and K.S.A. 10-1116c. The proceeds from the sale of the certificates would be used to fund the capital improvements. The issue documents would include a lease purchase agreement against the capital improvement to secure the debt. The College would schedule lease payments into its annual budget each year.

Debt Management Policy

The College recognizes that it may be necessary to incur debt or to restructure existing outstanding debt. As a general rule, indebtedness will not be used to finance current operations or for recurring needs and refinancing or restructuring will not be used as a means to extend the maturity dates of original debt.

As there are various financing methods available to the College, alternative sources of funding should be explored before debt is issued. College personnel and the College's financial advisor shall monitor the municipal bond market for opportunities to initiate refunding or refinancing of outstanding debt when economically feasible and advantageous.

The College will manage its financial affairs in a manner that will help secure and maintain high quality bond ratings.

Investment Policy

The Board of Trustees ("Board") authorizes the investment of temporary idle cash to be administered by the President or designee. The Board authorizes the President or designee to act as its agent in matters relating to the purchase of investments and acceptance of safekeeping receipts.

The College will ensure that all revenues received are promptly recorded and deposited. Those funds not immediately required to meet payment of obligations will be placed in an interest-bearing account according to the following objectives:

- **Safety:** Investments will be made in a manner which ensures preservation of principal. Financial institutions that receive College funds must pledge qualified securities with a market value equal to 105% of deposits in excess of FDIC coverage.
- **Liquidity:** Investments will be made after careful consideration of future expected liabilities. The cash position of the College will be maintained at a level adequate to meet these requirements. Maturities on these investments will be selected in such a way as to provide income stability.
- **Yield:** Investments will be made with the expectation of a reasonable rate of return while maintaining prudent investment principles.
- **Fiduciary Trust:** Investments will be managed with a degree of professionalism that is worthy of the public trust. Investment officials will avoid any transaction that might erode the public confidence. Investment activities will be performed under appropriate systems of internal controls and will be subject to internal and external audit procedures.
- The portion of funds at the Municipal Investment Pool should not regularly exceed 10% of total funds available for investment.

Investments will be made in only those instruments authorized by applicable Kansas statutes (K.S.A. 12-1675 through 12-1678a), including but not limited to:

- Time deposits and open accounts
- Certificates of deposit
- Repurchase agreements
- Temporary notes or no-fund warrants
- U.S. Treasury notes or bills
- The Kansas Municipal Investment Pool

Cash Reserves Policy

The purpose of this Policy is to ensure that the College's cash reserves provide adequate resources for cash flow and contingency purposes.

It is the policy objective of the College to maintain a minimum General Fund reserve balance throughout the year of 25% of the General Fund budget, to be used for cash flow purposes and to mitigate risks such as revenue shortfalls or unanticipated expenditures. The funds will be used to avoid cash flow interruptions, generate interest income, and avoid the need for short-term borrowing.

A balance larger than this minimum policy calculation amount may be maintained periodically.

If the College's General Fund reserve falls below the minimum policy calculation for a sustained period of time, the President or designee will submit a recommended plan to the Board of Trustees to rebuild the reserve to the minimum level.

Accounting and Reporting Policy

The President or designee shall develop and implement a chart of accounts, systems of accounting and financial reporting, and procedures necessary to ensure that all funds received and disbursed by the College are received and disbursed in accordance with College policies and operating procedures, applicable laws and regulations, and accounting principles generally accepted in the United States of America.

The fiscal year for the College shall be the twelve-month period beginning on the first day of July in each year and ending on the last day of June in the succeeding calendar year.

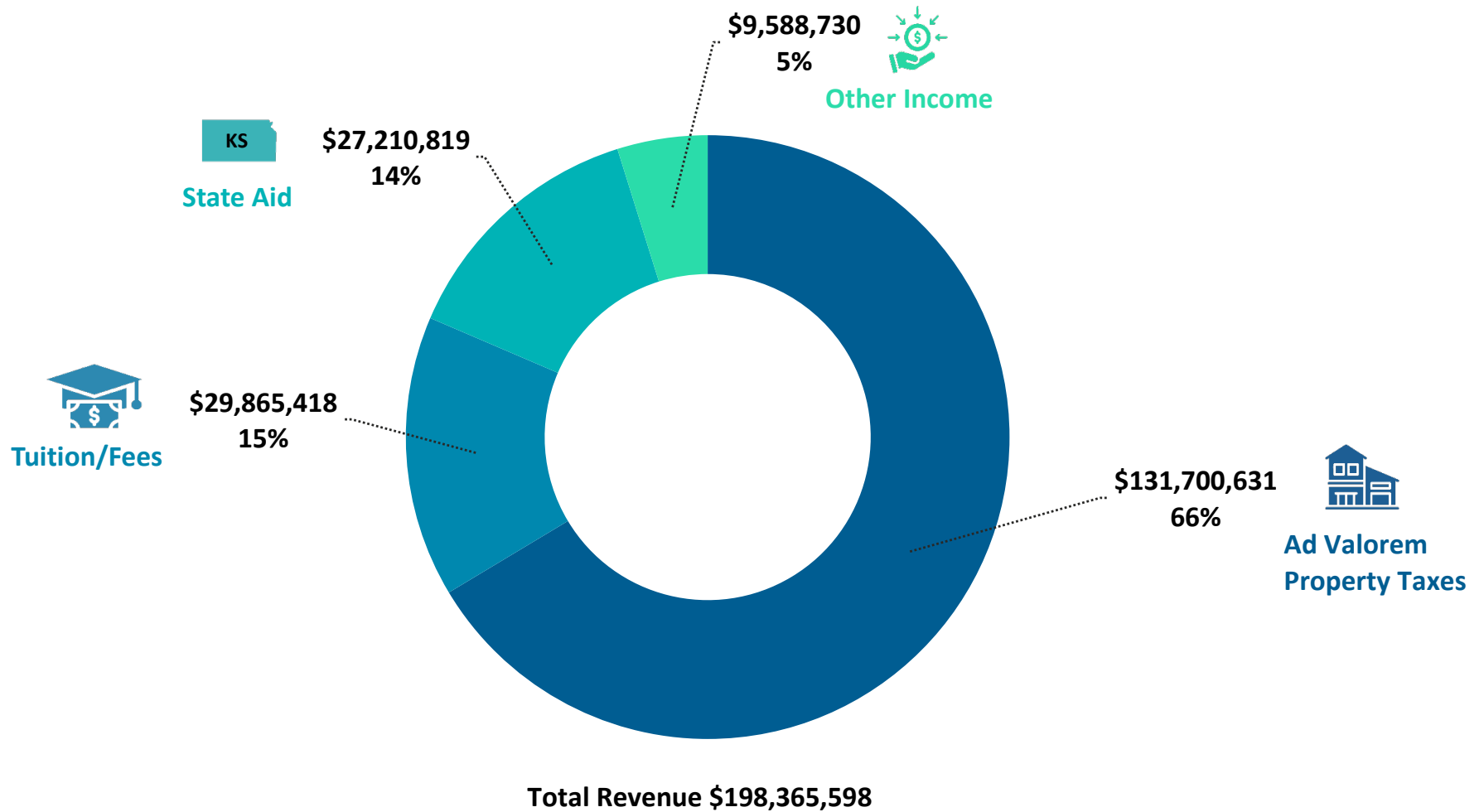
The President or designee shall present a monthly report to the Board of Trustees (the “Board”) that summarizes activity within the various funds maintained in the College’s accounting system. At minimum, the report shall include the General/Post-Secondary Technical Education Fund unencumbered cash balances, as well as the difference between budgeted and actual costs of goods and services encumbered during the current fiscal year.

External Audit Policy

The financial statements of the College shall be subject to an external audit each fiscal year by a firm of certified public accountants recommended by the President and approved by the Board. Such audit shall be submitted by the external auditors to the President and Audit Committee for review prior to acceptance by the Board.

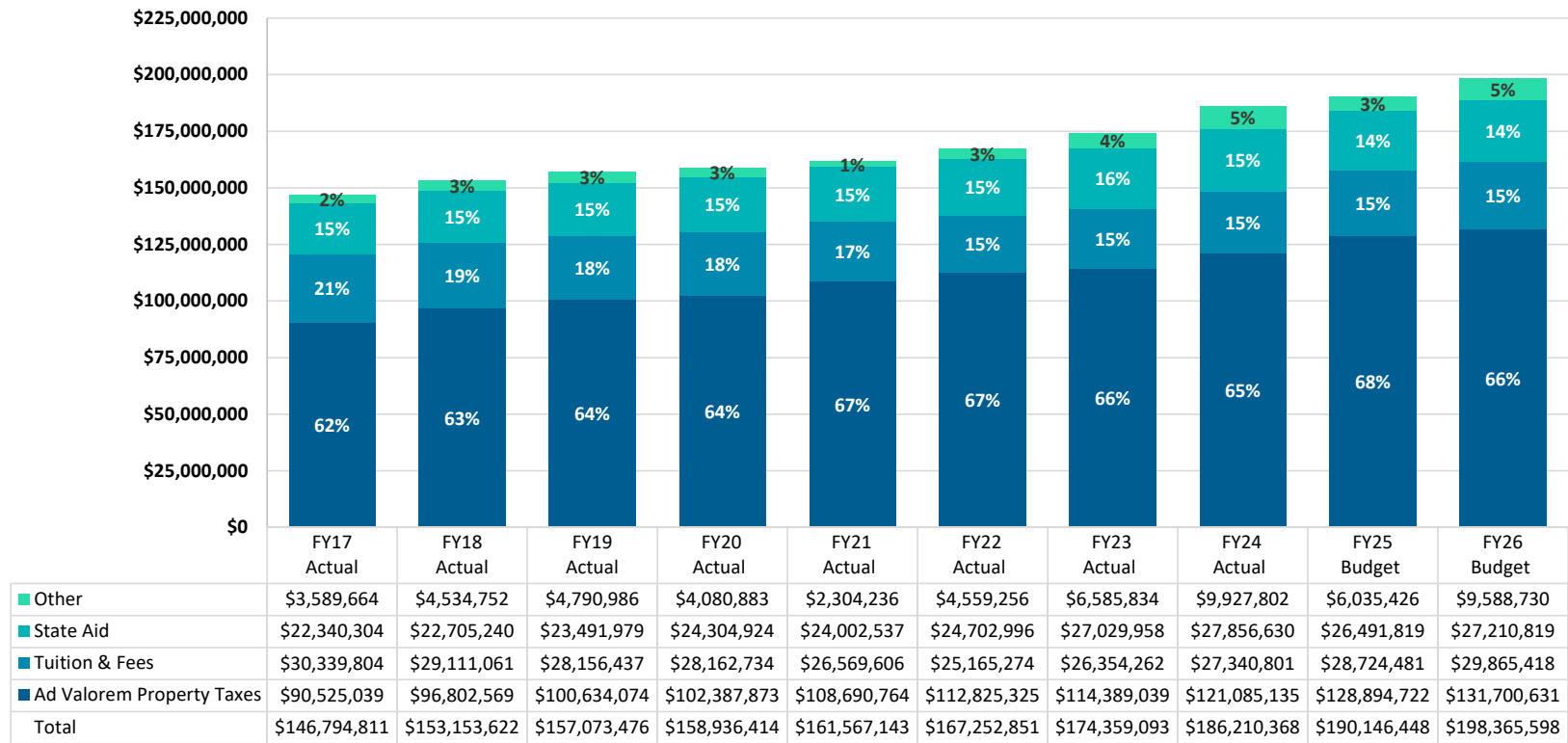
II. Revenues

Johnson County Community College
General/Postsecondary Technical Education(PTE) Funds
Revenue Budget
2025–2026



Johnson County Community College
General/Postsecondary Technical Education(PTE) Funds
Revenues by Source

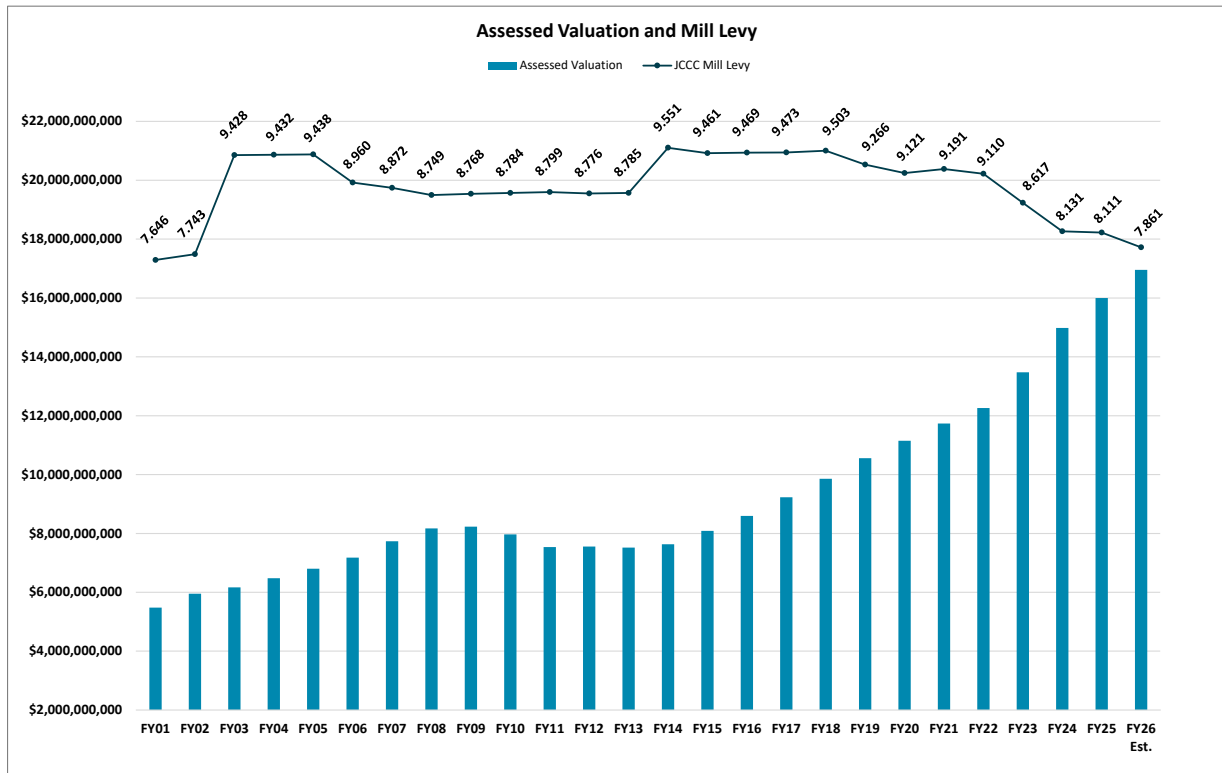
■ Ad Valorem Property Taxes ■ Tuition & Fees ■ State Aid ■ Other



Johnson County Community College
FY 2025–26 Budget

Assessed Valuation and Mill Levy

Fiscal Year	Assessed Valuation	% Change	JCCC Mill Levy	Mill Change
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

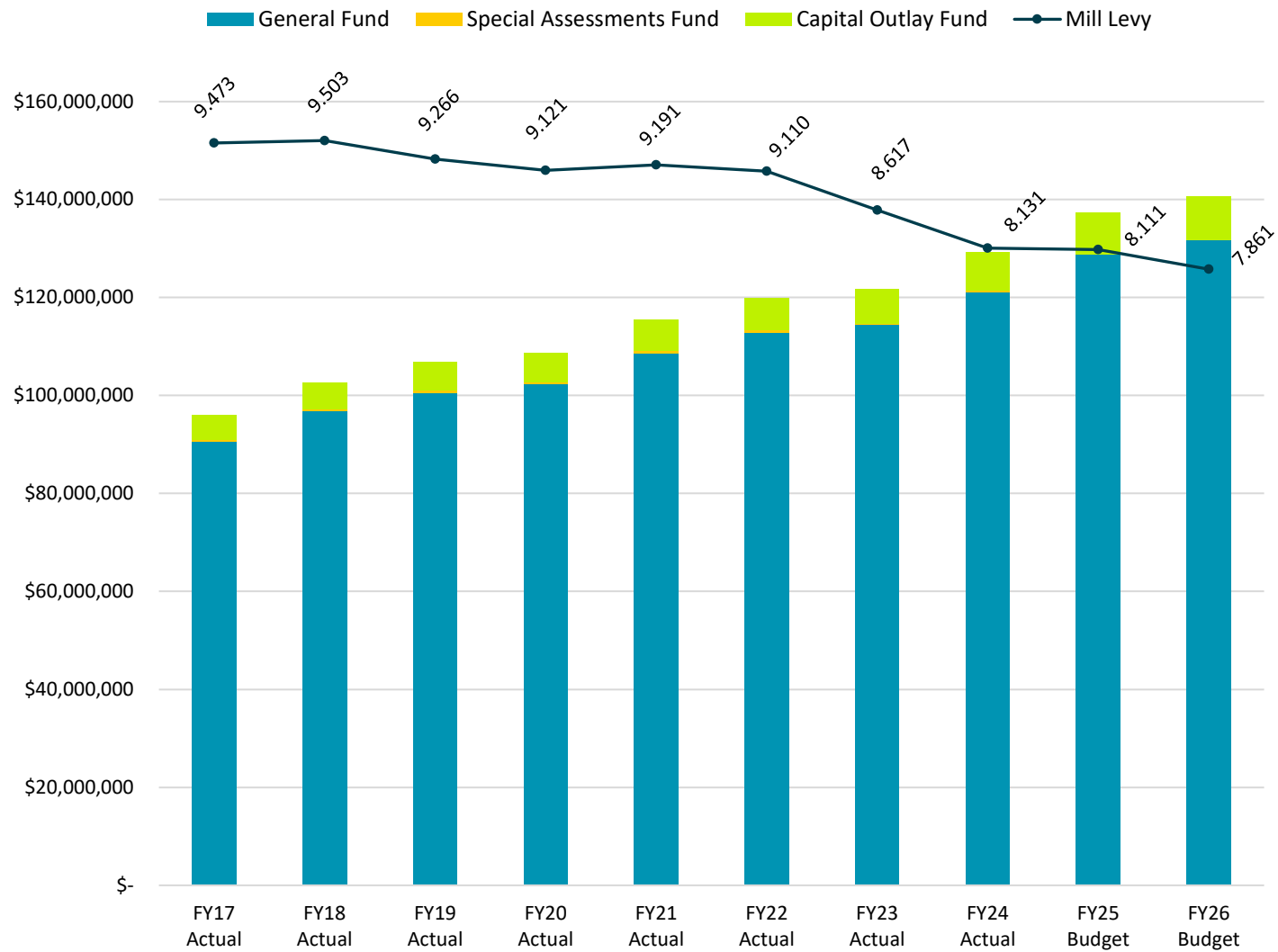
Johnson County Community College
FY 2025–26 Budget

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

Johnson County Community College Ad Valorem Property Tax Revenues (All Funds)

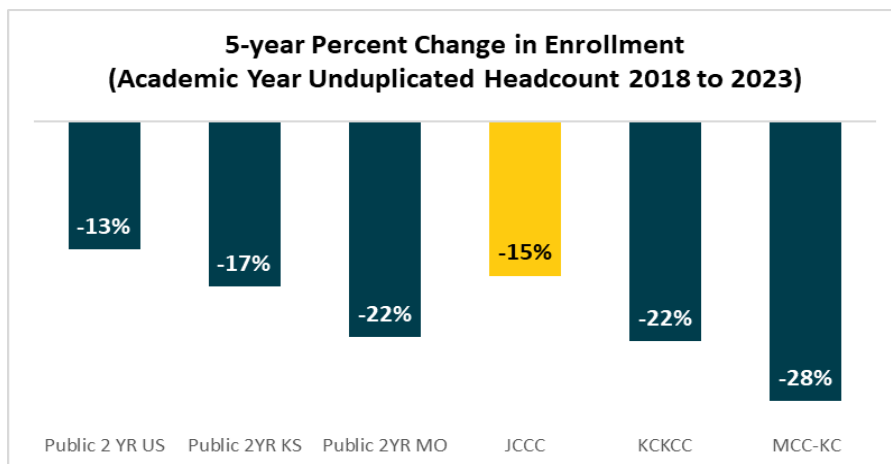


Johnson County Community College
FY 2025–26 Budget
Student Credit Hour Enrollment

Academic Year	AY Student Credit Hours	% Change	Student FTE
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
2025	304,968	5.4%	10,166
2026 (Budget)	291,423	-4.4%	9,714

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

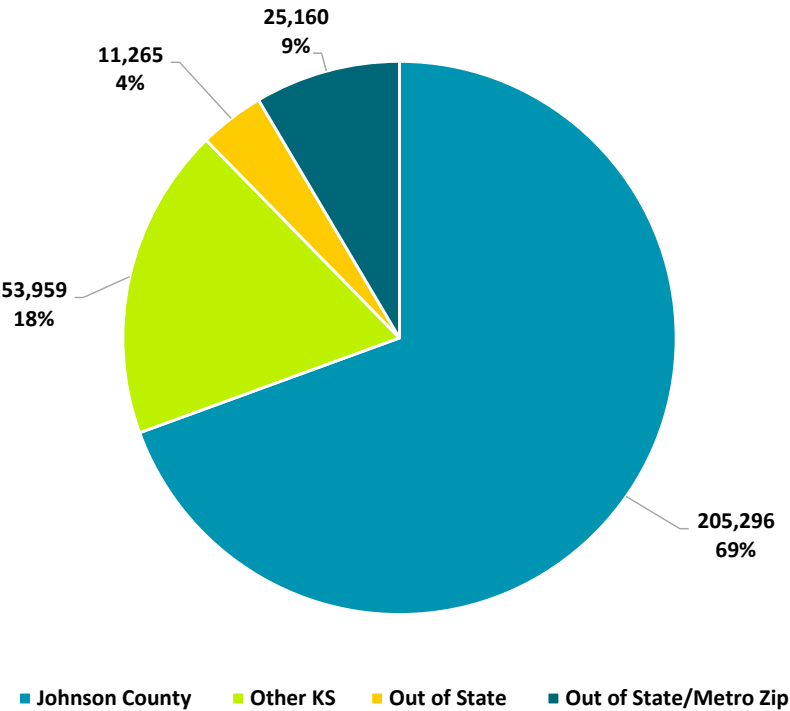
*Fall 2020 Census was negatively impacted by COVID-19, which changed high school student enrollment deadlines.



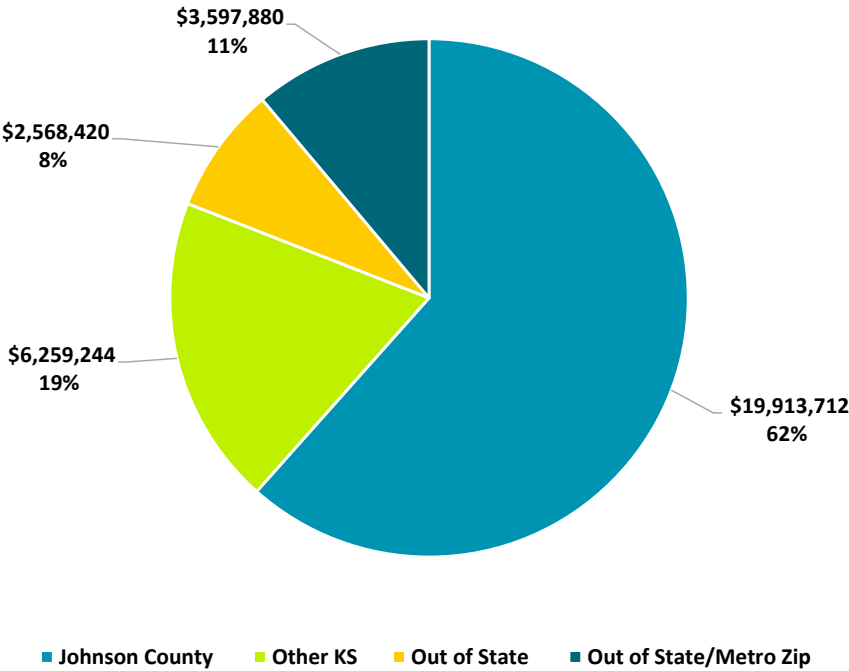
Source: National Center for Education Statistics

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 Community College
Johnson County Resident
Tuition and Fees per Credit Hour



Johnson County Community College
 Kansas Resident
 Tuition and Fees per Credit Hour



Johnson County Community College
Out of State and International
Tuition and Fees per Credit Hour



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

Johnson County Community College
Metro Rate
Tuition and 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 No.	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

Residence	2024–2025		2025–2026	
	Cost/Credit Hour	30 Credit Hours	Cost/Credit Hour	30 Credit Hours
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 (MO)

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

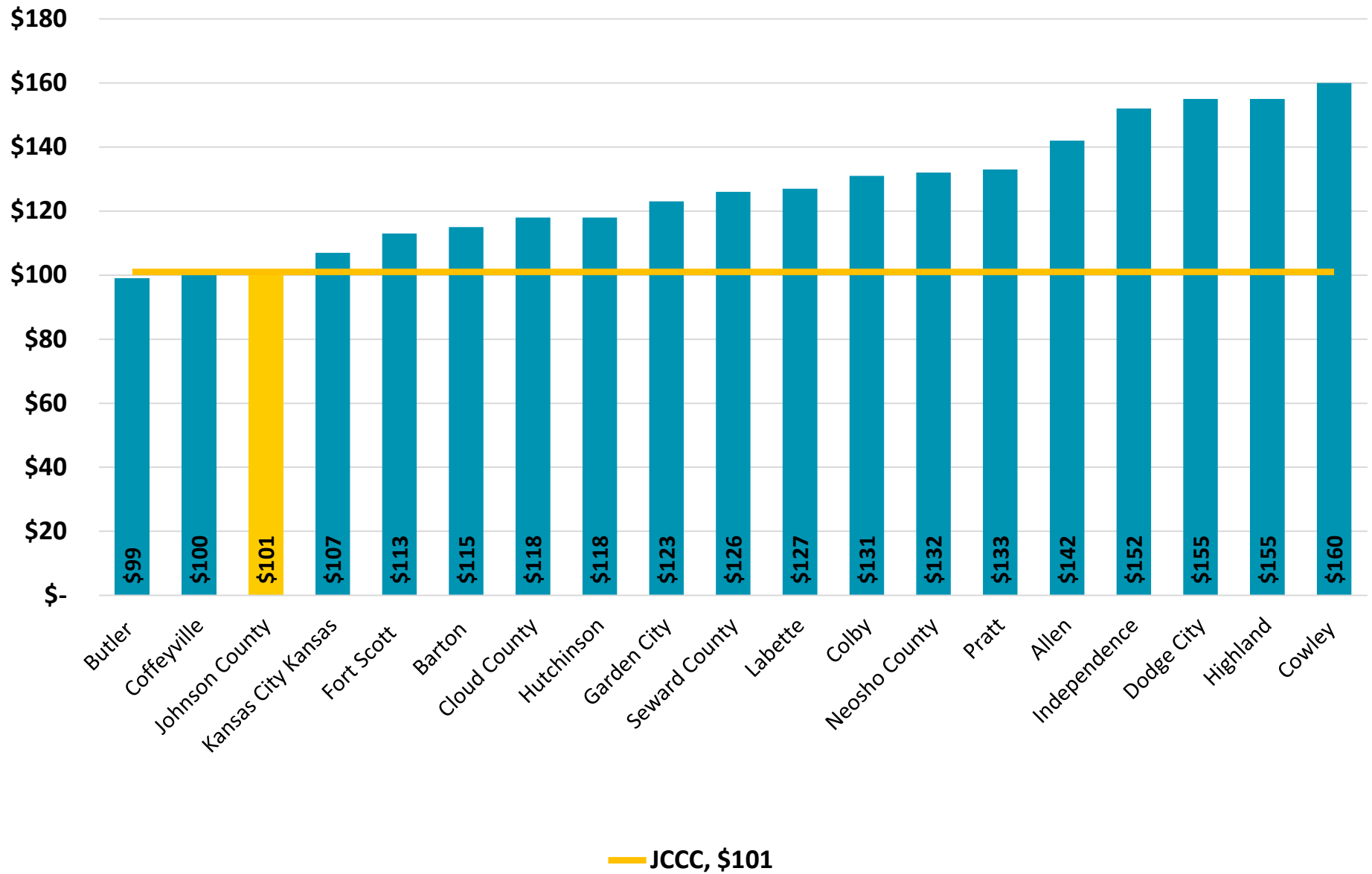
Institution		2025
Allen Community College	Tuition per Credit Hour	\$105
	Required Fees per Credit Hour	\$67
	Total	\$172
Barton Community College	Tuition per Credit Hour	\$170
	Required Fees per Credit Hour	\$48
	Total	\$218
Butler Community College	Tuition per Credit Hour	\$163
	Required Fees per Credit 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 and 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 and 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)

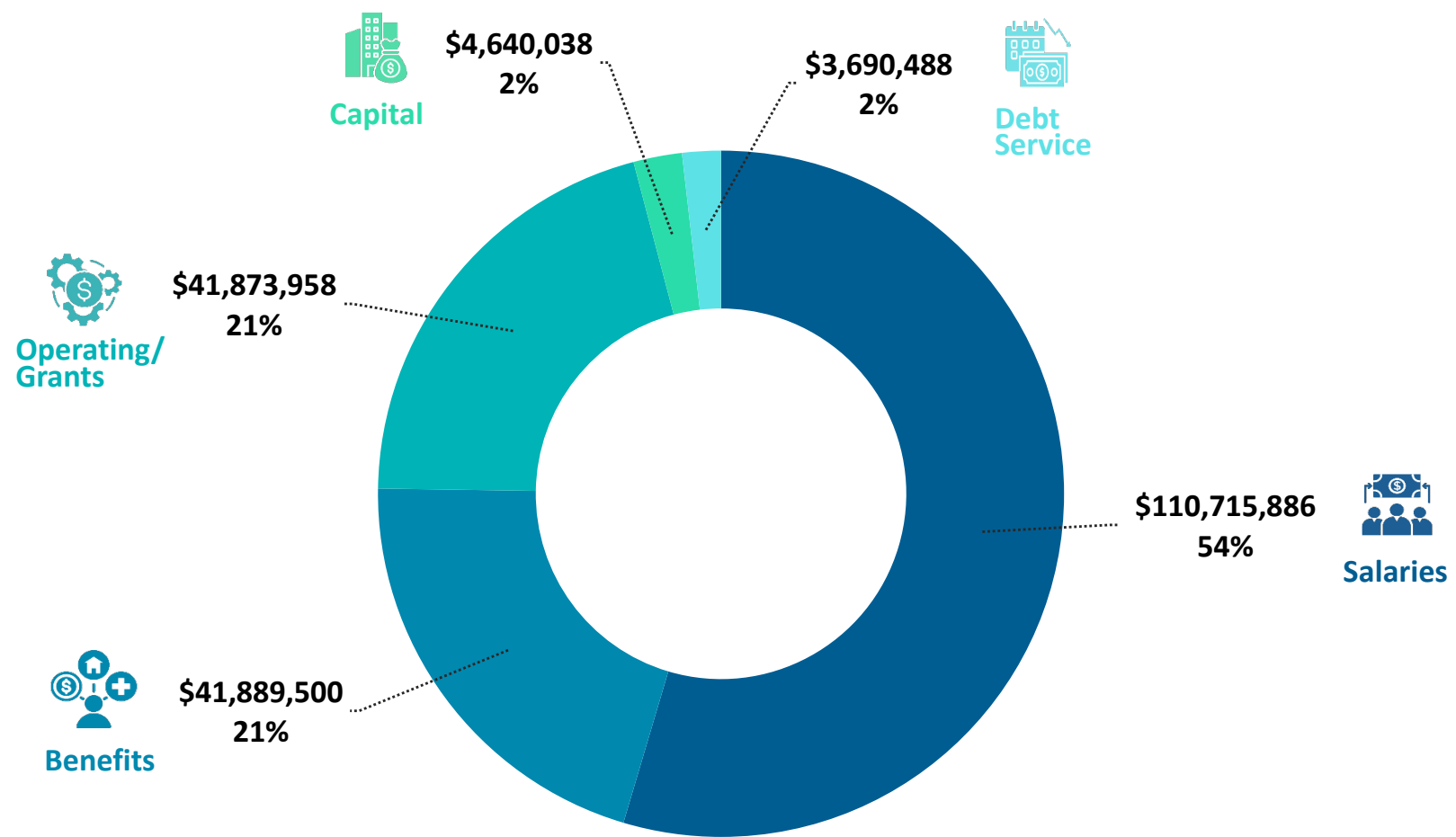
-6.1%

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

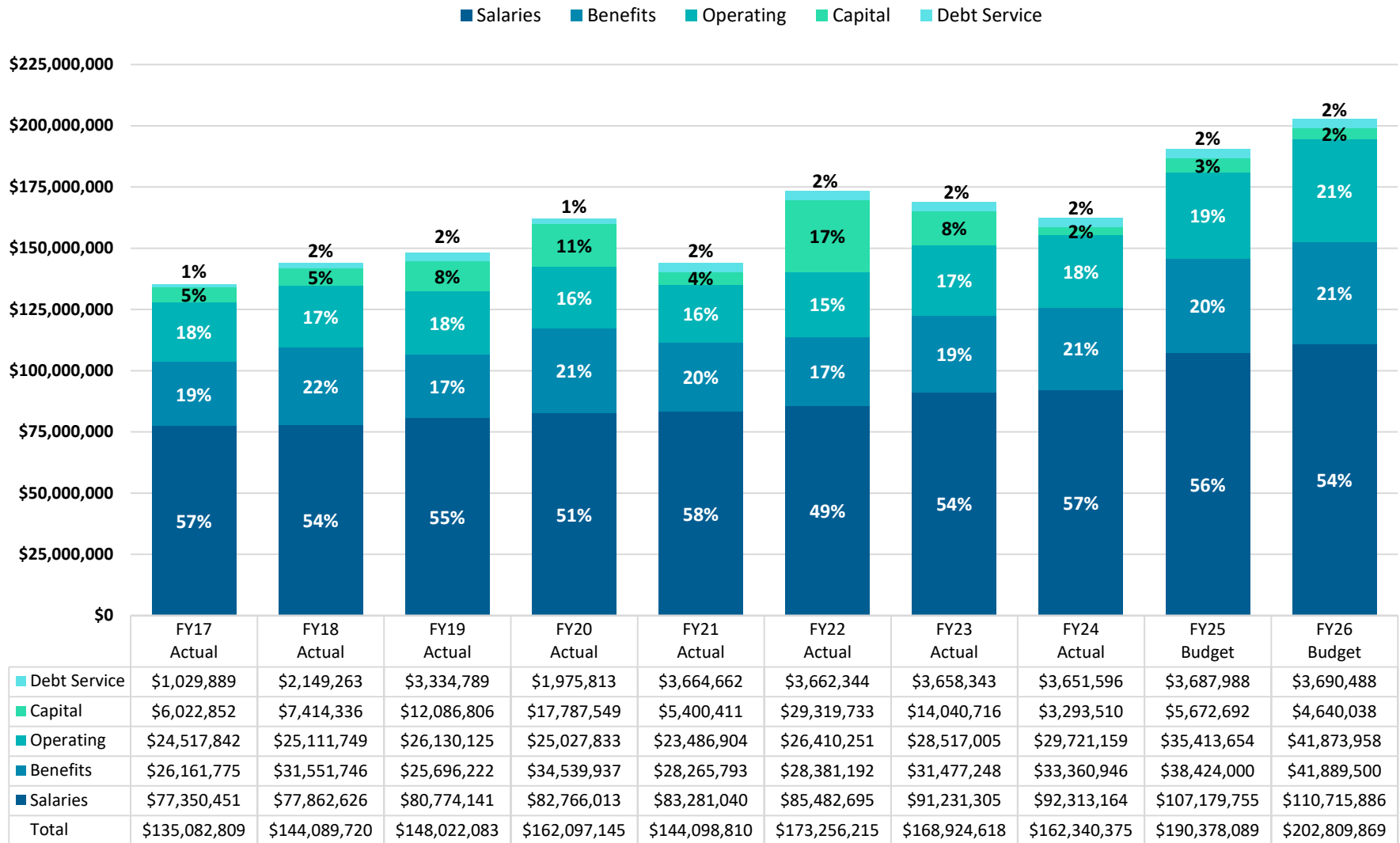
III. Expenses

Johnson County Community College
General/Postsecondary Technical Education (PTE) Funds
Expense Budget
2025–2026



Total Expenses \$202,809,869

Johnson County Community College
General/Postsecondary Technical Education(PTE) Funds
Expenses



Johnson County Community College
FY 2025–26 Budget
Number of Positions

Fiscal Year	Bargaining Unit	Salaried	Full Time Hourly	Full Time Temporary	Part Time Regular	Total
2026 (As of July 15, 2025)	351	322	326	28	350	1,377
2025 (As of July 11, 2024)	351	312	313	27	373	1,376
2024 (As of July 10, 2023)	351	309	304	25	385	1,374
2023 (As of July 18, 2022)	351	290	311	29	397	1,378
2022 (As of July 27, 2021)	351	269	300	25	429	1,374

*Does not include part time temporary staff members, adjunct faculty members, or student employees.

FY 2025–2026 Personnel Analysis

Salary and benefit costs are the largest annual expenditure of the College and represent approximately 75% of the 2025–2026 General Fund budget.

Pursuant to the adopted budget guidelines, the total number of regular budgeted faculty and staff positions did not change for 2025–2026. However, certain positions were reallocated between full-time and part-time status and between departments based on operational needs. The college maintains budget funding for vacant faculty and administrative staff positions and uses a vacancy rate of 4% of total budgeted salaries to account for the time between when positions are vacated and when they are filled.

The chart below provides a comparison of budgeted positions for the past five fiscal years. The chart does not include part-time temporary staff members, part-time adjunct faculty members, or student employees.

Johnson County Community College					
Number of Positions FY 2022–2026					
Position Type	2022	2023	2024	2025	2026
Bargaining Unit	351	351	351	351	351
Salaried	269	290	309	312	322
Full Time Hourly	300	311	304	313	326
Total Full-time Regular	920	952	964	976	999
*Full-time Temporary	25	29	25	27	28
Part-time Regular	429	397	385	373	350
Total Budgeted Positions	1,374	1,378	1,374	1,376	1,377
*Full-time Temporary includes grand funded positions.					

For Fiscal 2026, 22 part-time regular hourly positions and 1 part-time exempt position were reallocated to 10 salaried and 13 full-time regular hourly positions. These changes were based on operational needs and were approved through the budget process and ongoing review of positions.

Total budgeted salary and benefit costs in the General Fund increased by 5% for 2025–2026 compared to 2024–2025. This increase reflects budgeted compensation adjustments for faculty and staff, along with rising employee benefit costs.

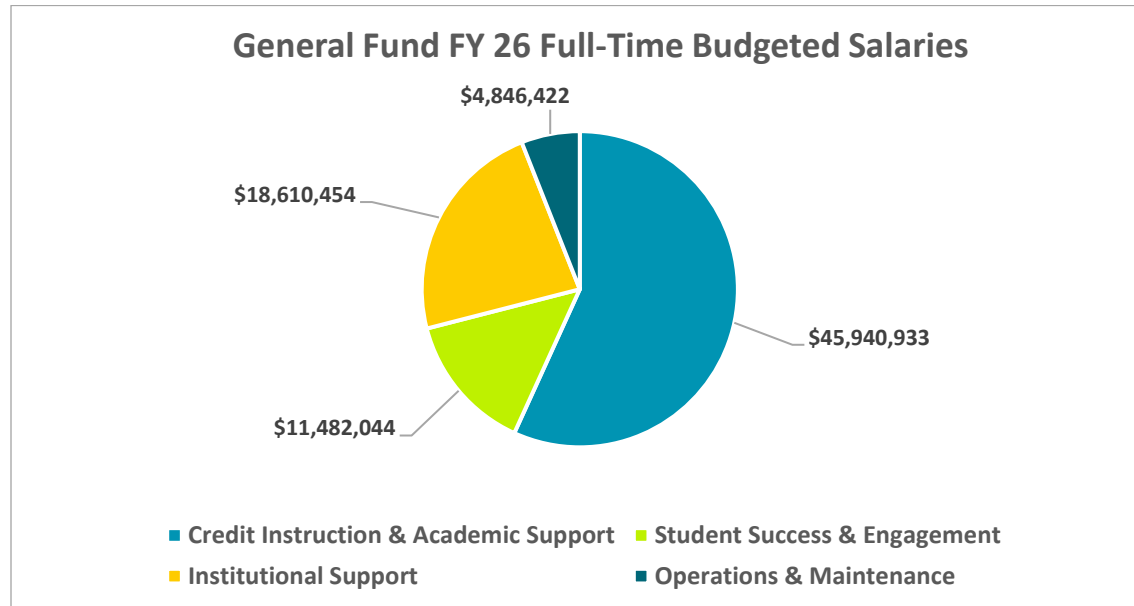
For 2025–2026, members of the faculty bargaining unit will receive compensation adjustments as negotiated in the master agreement. In addition, the budget includes a 4.5% across the board salary increase for non-probationary, non-bargaining unit salaried employees, as well as full-time and part-time hourly employees.

In addition to the full-time faculty in the college’s bargaining unit, approximately 450 adjunct faculty members support instruction throughout the college’s academic divisions. During the 2024–2025 academic year, adjunct faculty taught approximately 47% of credit courses at the college. Full-time and part-time administrative staff are also utilized to meet operational needs.

The current master agreement between the College and the Faculty Association is effective from July 1, 2024, through June 30, 2027.

Staffing Classifications

The General Fund budgeted positions can be grouped into four primary categories: Credit Instruction and Academic Support, Student Success and Engagement, Institutional Support, and Operations and Maintenance. As expected, the majority of staffing is in the area of Instruction, with approximately 57% of the total budgeted salaries within the General Fund, as illustrated in the following chart. The chart does not include part-time staff, temporary staff, adjunct faculty, or student employees.



Fringe Benefits Chargeback

Fringe benefit expenses are allocated to departments with salary expenses based upon an average percentage of salary cost per employee classification, such as full-time, part-time, temporary, and student employees. The chargeback rate includes the costs of medical, dental, and life insurance; the College's employer 403(b) plan contributions; payroll taxes; unemployment insurance; worker's compensation; short term disability coverage; and the employee assistance program.

IV. Summary Reports and Budgets by Fund

Johnson County Community College

FY 2025–26 Budget and 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	(\$918,224)	\$148,162	\$0	\$167,712,090
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			2,692,866	149,175	1,243,805		450,647	1,757,417	158,899,295
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	8,070,223	708,675	2,126,230	6,391,957	3,145,511	31,889,917	266,391,382
Budgeted unencumbered cash balance 6/30/26	\$148,368,275	\$9,512,925	\$387,552	(\$31,833)	\$753,509	\$1,051,393	\$1,326,760	(\$850,888)	\$0	\$160,517,693
Mill Levy	7.361	.500	—	—	—	—	—	—	—	7.861

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

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024
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
	158,936,414	161,567,143	167,252,851	174,359,093	186,210,368
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
	162,097,145	144,098,810	173,256,215	168,924,618	162,340,375
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

	Actual FY 2024	Budget FY 2025	Estimated FY 2025	Proposed Budget FY 2026	% Change '26 Budget to '25 Budget
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%
	186,210,368	190,146,448	194,654,629	198,365,598	4%
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%
	162,340,375	190,378,089	181,327,219	202,809,869	7%
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

	Actual FY 2024	Budget FY 2025	Estimated FY 2025	Proposed Budget FY 2026	% Change '26 Budget to '25 Budget
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					
Current Operating	\$0	\$0	\$0	\$120,000	100%
Capital	7,015,617	8,179,855	8,179,855	10,829,000	32%
	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

	Actual FY 2024	Budget FY 2025	Estimated FY 2025	Proposed Budget FY 2026	% Change '26 Budget to '25 Budget
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%
	4,869,831	5,957,800	5,791,850	6,189,660	4%
Expense					
Salaries and Benefits	\$2,054,196	\$2,400,299	\$2,040,254	\$2,692,866	12%
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%
	5,311,069	7,066,378	6,002,921	8,070,223	14%
Actual Expenditure Rate	68%		85%		
Contribution to (Use of) Reserves	(\$441,238)	(\$1,108,578)	(\$211,071)	(\$1,880,563)	

Johnson County Community College

Comparative Budgets

Auxiliary Enterprise Fund

	Actual FY 2024	Budget FY 2025	Estimated FY 2025	Proposed Budget FY 2026	% Change '26 Budget to '25 Budget
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%
	8,310,643	9,249,792	9,234,792	8,636,941	-7%
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	0	0	0%
	8,490,140	10,600,733	9,540,660	6,391,957	-40%
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

	Actual FY 2024	Budget FY 2025	Estimated FY 2025	Proposed Budget FY 2026	% Change '26 Budget to '25 Budget
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 Adopted Budget by Org
General Fund 0201

					Adopted	
Org Code	Organization Description	Account Type	Account	Account Description	Budget	
1101	Business Administration	Salaries & Benefits	52020	FT Reg. Faculty	364,360	
			52110	PT Credit Instruction Sup Cont	308,275	
			52140	Overload Credit Instrction Sup Cont	62,700	
			52190	Other Supplemental Compensation	7,000	
			52980	Fringe Benefits Chargeback	192,719	
		Salaries & Benefits Total				935,054
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	450	
			53640	Special Events	750	
		Current Operating & Grants Total				1,200
1101 Total					936,254	
1102	Journalism & Media Comm	Salaries & Benefits	52020	FT Reg. Faculty	275,193	
			52110	PT Credit Instruction Sup Cont	133,932	
			52140	Overload Credit Instrction Sup Cont	6,764	
			52190	Other Supplemental Compensation	4,958	
			52980	Fringe Benefits Chargeback	130,875	
		Salaries & Benefits Total				551,723
		Current Operating & Grants	53640	Special Events	2,000	
		Current Operating & Grants Total				2,000
		1102 Total				
1103	Fine Arts	Salaries & Benefits	52020	FT Reg. Faculty	278,869	
			52110	PT Credit Instruction Sup Cont	421,344	
			52140	Overload Credit Instrction Sup Cont	13,794	
			52150	PT Reg. Hourly	73,736	
			52160	PT Temp. Hourly	71,321	
			52190	Other Supplemental Compensation	6,000	
			52980	Fringe Benefits Chargeback	181,304	
		Salaries & Benefits Total				1,046,368
		Current Operating & Grants	53060	Contracted Services	3,500	
			53130	Same Day Travel	200	
			53150	Non-Capital Supplies and Materials	25,000	
			53230	Memberships & Certifications	1,000	
		Current Operating & Grants Total				29,700
		Capital Expenditures	54050	Furniture and Equipment	47,500	
			54065	Art Acquisitions	3,000	
		Capital Expenditures Total				50,500
1103 Total					1,126,568	
1104	English	Salaries & Benefits	52020	FT Reg. Faculty	2,360,029	
			52110	PT Credit Instruction Sup Cont	789,197	
			52140	Overload Credit Instrction Sup Cont	209,000	
			52190	Other Supplemental Compensation	26,000	
			52980	Fringe Benefits Chargeback	1,094,187	
		Salaries & Benefits Total				4,478,412
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	1,500	
			53220	Advertising and Promotions	500	
			53640	Special Events	12,000	
Current Operating & Grants Total				14,000		
1104 Total					4,492,412	
1105	Foreign Languages	Salaries & Benefits	52020	FT Reg. Faculty	470,896	
			52110	PT Credit Instruction Sup Cont	261,250	
			52140	Overload Credit Instrction Sup Cont	20,900	
			52190	Other Supplemental Compensation	10,000	
			52980	Fringe Benefits Chargeback	227,468	
		Salaries & Benefits Total				990,514
		Current Operating & Grants	53640	Special Events	6,000	
		Current Operating & Grants Total				6,000
1105 Total					996,514	
1106	Communication Studies	Salaries & Benefits	52020	FT Reg. Faculty	833,555	
			52110	PT Credit Instruction Sup Cont	622,338	
			52140	Overload Credit Instrction Sup Cont	41,800	
			52160	PT Temp. Hourly	13,529	
			52190	Other Supplemental Compensation	11,500	
			52980	Fringe Benefits Chargeback	422,185	
		Salaries & Benefits Total				1,944,907

Johnson County Community College
FY 2025–26 Adopted Budget by Org
General Fund 0201

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
		Current Operating & Grants	53230	Memberships & Certifications	100
			53640	Special Events	6,000
		Current Operating & Grants Total			6,100
1106 Total					1,951,007
1108	Theater	Salaries & Benefits	52010	FT Reg. Salaried	69,807
			52020	FT Reg. Faculty	190,599
			52110	PT Credit Instruction Sup Cont	101,496
			52140	Overload Credit Instrction Sup Cont	10,973
			52150	PT Reg. Hourly	39,181
			52160	PT Temp. Hourly	45,097
			52190	Other Supplemental Compensation	28,000
			52980	Fringe Benefits Chargeback	130,093
		Salaries & Benefits Total			615,246
		Current Operating & Grants	53060	Contracted Services	11,000
			53150	Non-Capital Supplies and Materials	42,000
			53230	Memberships & Certifications	1,000
			53610	Rentals and Leases	5,000
		Current Operating & Grants Total			59,000
1108 Total					674,246
1109	Music	Salaries & Benefits	52020	FT Reg. Faculty	289,349
			52110	PT Credit Instruction Sup Cont	388,740
			52140	Overload Credit Instrction Sup Cont	9,405
			52160	PT Temp. Hourly	25,874
			52190	Other Supplemental Compensation	11,500
			52980	Fringe Benefits Chargeback	166,739
		Salaries & Benefits Total			891,607
		Current Operating & Grants	53060	Contracted Services	12,000
			53150	Non-Capital Supplies and Materials	11,000
			53640	Special Events	750
		Current Operating & Grants Total			23,750
1109 Total					915,357
1110	Architecture	Salaries & Benefits	52020	FT Reg. Faculty	169,358
			52140	Overload Credit Instrction Sup Cont	21,569
			52190	Other Supplemental Compensation	3,450
			52980	Fringe Benefits Chargeback	73,757
		Salaries & Benefits Total			268,134
		Current Operating & Grants	53130	Same Day Travel	250
			53150	Non-Capital Supplies and Materials	750
			53230	Memberships & Certifications	600
		Current Operating & Grants Total			1,600
1110 Total					269,734
1111	Mathematics	Salaries & Benefits	52020	FT Reg. Faculty	2,502,228
			52110	PT Credit Instruction Sup Cont	773,300
			52140	Overload Credit Instrction Sup Cont	313,500
			52190	Other Supplemental Compensation	30,000
			52980	Fringe Benefits Chargeback	1,163,851
		Salaries & Benefits Total			4,782,879
		Current Operating & Grants	53110	Overnight Travel	14,000
			53130	Same Day Travel	7,000
			53150	Non-Capital Supplies and Materials	38,000
			53230	Memberships & Certifications	1,200
			53640	Special Events	3,000
		Current Operating & Grants Total			63,200
1111 Total					4,846,079
1112	Engineering	Salaries & Benefits	52020	FT Reg. Faculty	95,168
			52110	PT Credit Instruction Sup Cont	16,720
			52140	Overload Credit Instrction Sup Cont	8,360
			52190	Other Supplemental Compensation	100
			52980	Fringe Benefits Chargeback	42,614
		Salaries & Benefits Total			162,962
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	1,200
		Current Operating & Grants Total			1,200
1112 Total					164,162
1113	Humanities	Salaries & Benefits	52020	FT Reg. Faculty	673,786
			52110	PT Credit Instruction Sup Cont	549,461
			52140	Overload Credit Instrction Sup Cont	33,649

Johnson County Community College
FY 2025–26 Adopted Budget by Org
General Fund 0201

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
		Salaries & Benefits	52190	Other Supplemental Compensation	15,000
			52980	Fringe Benefits Chargeback	345,792
				Salaries & Benefits Total	1,617,688
		Current Operating & Grants	53060	Contracted Services	500
			53640	Special Events	1,250
		Current Operating & Grants Total			1,750
1113 Total					1,619,438
1115	Sciences	Salaries & Benefits	52140	Overload Credit Instrction Sup Cont	6,793
			52190	Other Supplemental Compensation	20,000
			52980	Fringe Benefits Chargeback	2,813
		Salaries & Benefits Total			29,606
		Current Operating & Grants	53060	Contracted Services	51,000
			53110	Overnight Travel	15,500
			53150	Non-Capital Supplies and Materials	17,000
			53620	Repairs and Maintenance	11,000
			53640	Special Events	8,720
		Current Operating & Grants Total			103,220
1115 Total					132,826
1116	Physical Science	Salaries & Benefits	52020	FT Reg. Faculty	73,917
			52110	PT Credit Instruction Sup Cont	43,890
			52140	Overload Credit Instrction Sup Cont	1,045
			52190	Other Supplemental Compensation	150
			52980	Fringe Benefits Chargeback	35,779
		Salaries & Benefits Total			154,781
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	3,200
					3,200
1116 Total					157,981
1117	Health & Wellness	Salaries & Benefits	52010	FT Reg. Salaried	62,577
			52020	FT Reg. Faculty	378,729
			52110	PT Credit Instruction Sup Cont	397,100
			52140	Overload Credit Instrction Sup Cont	36,575
			52160	PT Temp. Hourly	81,510
			52190	Other Supplemental Compensation	65,000
			52980	Fringe Benefits Chargeback	239,804
		Salaries & Benefits Total			1,261,295
		Current Operating & Grants	53060	Contracted Services	14,000
			53110	Overnight Travel	2,000
			53130	Same Day Travel	300
			53150	Non-Capital Supplies and Materials	30,000
			53230	Memberships & Certifications	650
			53620	Repairs and Maintenance	4,500
			53640	Special Events	300
		Current Operating & Grants Total			51,750
1117 Total					1,313,045
1118	Astronomy	Salaries & Benefits	52020	FT Reg. Faculty	196,216
			52110	PT Credit Instruction Sup Cont	26,125
			52140	Overload Credit Instrction Sup Cont	25,080
			52980	Fringe Benefits Chargeback	87,787
		Salaries & Benefits Total			335,208
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	7,000
					7,000
1118 Total					342,208
1119	History	Salaries & Benefits	52020	FT Reg. Faculty	569,639
			52110	PT Credit Instruction Sup Cont	421,658
			52140	Overload Credit Instrction Sup Cont	10,973
			52190	Other Supplemental Compensation	6,612
			52980	Fringe Benefits Chargeback	284,258
		Salaries & Benefits Total			1,293,139
		Current Operating & Grants	53230	Memberships & Certifications	750
					750
1119 Total					1,293,889
1120	Political Science	Salaries & Benefits	52020	FT Reg. Faculty	193,723
			52110	PT Credit Instruction Sup Cont	158,840
			52140	Overload Credit Instrction Sup Cont	19,594

Johnson County Community College
FY 2025–26 Adopted Budget by Org
General Fund 0201

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
		Salaries & Benefits	52190	Other Supplemental Compensation	2,112
			52980	Fringe Benefits Chargeback	100,321
				Salaries & Benefits Total	474,590
			53640	Special Events	6,000
				Current Operating & Grants Total	6,000
1120 Total					480,590
1121	Anthropology	Salaries & Benefits	52020	FT Reg. Faculty	176,081
			52110	PT Credit Instruction Sup Cont	166,260
			52140	Overload Credit Instrction Sup Cont	13,496
			52190	Other Supplemental Compensation	3,900
			52980	Fringe Benefits Chargeback	93,238
				Salaries & Benefits Total	452,975
			53060	Contracted Services	400
			53150	Non-Capital Supplies and Materials	100
				Current Operating & Grants Total	500
1121 Total					453,475
1122	Psychology	Salaries & Benefits	52020	FT Reg. Faculty	560,167
			52110	PT Credit Instruction Sup Cont	552,805
			52140	Overload Credit Instrction Sup Cont	36,209
			52190	Other Supplemental Compensation	10,000
			52980	Fringe Benefits Chargeback	298,167
				Salaries & Benefits Total	1,457,348
1122 Total					1,457,348
1123	Sociology	Salaries & Benefits	52020	FT Reg. Faculty	462,678
			52110	PT Credit Instruction Sup Cont	340,670
			52190	Other Supplemental Compensation	12,000
			52980	Fringe Benefits Chargeback	231,355
				Salaries & Benefits Total	1,046,703
			53060	Contracted Services	3,000
			53230	Memberships & Certifications	500
			53640	Special Events	5,000
				Current Operating & Grants Total	8,500
1123 Total					1,055,203
1125	Reading	Salaries & Benefits	52020	FT Reg. Faculty	255,352
			52110	PT Credit Instruction Sup Cont	66,880
			52140	Overload Credit Instrction Sup Cont	40,686
			52190	Other Supplemental Compensation	95,850
			52980	Fringe Benefits Chargeback	128,607
				Salaries & Benefits Total	587,375
			53150	Non-Capital Supplies and Materials	1,000
			53230	Memberships & Certifications	1,100
			53640	Special Events	300
				Current Operating & Grants Total	2,400
1125 Total					589,775
1126	Economics	Salaries & Benefits	52020	FT Reg. Faculty	457,482
			52110	PT Credit Instruction Sup Cont	182,875
			52140	Overload Credit Instrction Sup Cont	64,714
			52190	Other Supplemental Compensation	5,618
			52980	Fringe Benefits Chargeback	218,729
				Salaries & Benefits Total	929,418
			53150	Non-Capital Supplies and Materials	150
				Current Operating & Grants Total	150
1126 Total					929,568
1127	Human Sciences	Salaries & Benefits	52020	FT Reg. Faculty	896,851
			52110	PT Credit Instruction Sup Cont	292,600
			52140	Overload Credit Instrction Sup Cont	104,500
			52980	Fringe Benefits Chargeback	418,373
				Salaries & Benefits Total	1,712,324
			53110	Overnight Travel	3,000
			53150	Non-Capital Supplies and Materials	105,000
				Current Operating & Grants Total	108,000
			54050	Furniture and Equipment	11,500
				Capital Expenditures Total	11,500
1127 Total					1,831,824
1128	Biology	Salaries & Benefits	52020	FT Reg. Faculty	730,608
			52110	PT Credit Instruction Sup Cont	365,750

Johnson County Community College
FY 2025–26 Adopted Budget by Org
General Fund 0201

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			52140	Overload Credit Instrction Sup Cont	83,600
			52980	Fringe Benefits Chargeback	354,037
		Salaries & Benefits Total			1,533,995
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	142,000
			53230	Memberships & Certifications	4,000
			53640	Special Events	4,000
		Current Operating & Grants Total			150,000
		Capital Expenditures	54050	Furniture and Equipment	37,000
				Capital Expenditures Total	37,000
	1128 Total				1,720,995
1129	Chemistry	Salaries & Benefits	52020	FT Reg. Faculty	1,270,233
			52110	PT Credit Instruction Sup Cont	287,375
			52140	Overload Credit Instrction Sup Cont	156,750
			52190	Other Supplemental Compensation	1,000
			52980	Fringe Benefits Chargeback	580,236
		Salaries & Benefits Total			2,295,594
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	75,000
				Current Operating & Grants Total	75,000
			54050	Furniture and Equipment	86,000
		Capital Expenditures Total			86,000
	1129 Total				2,456,594
1130	Geosciences	Salaries & Benefits	52020	FT Reg. Faculty	191,711
			52110	PT Credit Instruction Sup Cont	120,175
			52140	Overload Credit Instrction Sup Cont	3,135
			52190	Other Supplemental Compensation	350
			52980	Fringe Benefits Chargeback	93,503
		Salaries & Benefits Total			408,874
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	7,800
				Current Operating & Grants Total	7,800
	1130 Total				416,674
1131	Organismal Biology	Salaries & Benefits	52020	FT Reg. Faculty	137,221
			52110	PT Credit Instruction Sup Cont	9,875
			52140	Overload Credit Instrction Sup Cont	6,584
			52980	Fringe Benefits Chargeback	59,361
		Salaries & Benefits Total			213,041
		Current Operating & Grants	53110	Overnight Travel	1,000
			53150	Non-Capital Supplies and Materials	15,000
		Current Operating & Grants Total			16,000
	1131 Total				229,041
1132	Physics	Salaries & Benefits	52020	FT Reg. Faculty	308,940
			52110	PT Credit Instruction Sup Cont	112,860
			52140	Overload Credit Instrction Sup Cont	47,025
			52190	Other Supplemental Compensation	250
			52980	Fringe Benefits Chargeback	146,569
		Salaries & Benefits Total			615,644
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	10,400
				Current Operating & Grants Total	10,400
	1132 Total				626,044
1133	Environmental Science	Salaries & Benefits	52020	FT Reg. Faculty	143,971
			52110	PT Credit Instruction Sup Cont	219,450
			52140	Overload Credit Instrction Sup Cont	31,350
			52190	Other Supplemental Compensation	7,000
			52980	Fringe Benefits Chargeback	87,537
		Salaries & Benefits Total			489,308
		Current Operating & Grants	53110	Overnight Travel	500
			53130	Same Day Travel	250
			53150	Non-Capital Supplies and Materials	14,000
			53640	Special Events	4,000
		Current Operating & Grants Total			18,750
	1133 Total				508,058
1135	English for Academic Purposes	Salaries & Benefits	52020	FT Reg. Faculty	176,076
			52110	PT Credit Instruction Sup Cont	298,768
			52140	Overload Credit Instrction Sup Cont	16,911
			52190	Other Supplemental Compensation	5,000
			52980	Fringe Benefits Chargeback	107,623
		Salaries & Benefits Total			604,378

Johnson County Community College
FY 2025–26 Adopted Budget by Org
General Fund 0201

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	1,500
			53640	Special Events	500
		Current Operating & Grants Total			2,000
1135 Total					606,378
1201	Fashion Merchandising & Design	Salaries & Benefits	52020	FT Reg. Faculty	257,375
			52110	PT Credit Instruction Sup Cont	167,200
			52140	Overload Credit Instrction Sup Cont	25,193
			52160	PT Temp. Hourly	5,511
			52190	Other Supplemental Compensation	4,500
			52980	Fringe Benefits Chargeback	129,240
		Salaries & Benefits Total			589,019
		Current Operating & Grants	53110	Overnight Travel	300
			53130	Same Day Travel	300
			53150	Non-Capital Supplies and Materials	14,000
			53640	Special Events	1,000
		Current Operating & Grants Total			15,600
1201 Total					604,619
1202	Accounting	Salaries & Benefits	52020	FT Reg. Faculty	525,424
			52110	PT Credit Instruction Sup Cont	209,000
			52140	Overload Credit Instrction Sup Cont	76,943
			52160	PT Temp. Hourly	17,593
			52190	Other Supplemental Compensation	5,350
			52980	Fringe Benefits Chargeback	252,759
		Salaries & Benefits Total			1,087,069
		Current Operating & Grants	53110	Overnight Travel	4,600
			53150	Non-Capital Supplies and Materials	1,500
			53230	Memberships & Certifications	1,200
			53640	Special Events	850
		Current Operating & Grants Total			8,150
1202 Total					1,095,219
1203	Marketing Management	Salaries & Benefits	52020	FT Reg. Faculty	258,699
			52110	PT Credit Instruction Sup Cont	193,325
			52140	Overload Credit Instrction Sup Cont	45,646
			52190	Other Supplemental Compensation	4,300
			52980	Fringe Benefits Chargeback	134,197
		Salaries & Benefits Total			636,167
		Current Operating & Grants	53130	Same Day Travel	300
			53150	Non-Capital Supplies and Materials	500
			53170	Technical Training	1,000
			53230	Memberships & Certifications	300
			53640	Special Events	600
		Current Operating & Grants Total			2,700
1203 Total					638,867
1204	Business Office Technology	Salaries & Benefits	52020	FT Reg. Faculty	95,168
			52110	PT Credit Instruction Sup Cont	15,675
			52140	Overload Credit Instrction Sup Cont	3,344
			52190	Other Supplemental Compensation	1,800
			52980	Fringe Benefits Chargeback	42,157
		Salaries & Benefits Total			158,144
		Current Operating & Grants	53130	Same Day Travel	25
			53150	Non-Capital Supplies and Materials	500
			53170	Technical Training	600
			53230	Memberships & Certifications	400
			53640	Special Events	100
		Current Operating & Grants Total			1,625
1204 Total					159,769
1205	Hospitality Management	Salaries & Benefits	52010	FT Reg. Salaried	96,115
			52020	FT Reg. Faculty	725,627
			52030	FT Reg. Hourly	165,286
			52110	PT Credit Instruction Sup Cont	130,584
			52140	Overload Credit Instrction Sup Cont	99,382
			52150	PT Reg. Hourly	50,775
			52160	PT Temp. Hourly	8,360
			52190	Other Supplemental Compensation	10,000
			52980	Fringe Benefits Chargeback	467,429
		Salaries & Benefits Total			1,753,558

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
		Current Operating & Grants	53060	Contracted Services	7,500
			53110	Overnight Travel	10,000
			53130	Same Day Travel	4,000
			53150	Non-Capital Supplies and Materials	275,425
			53170	Technical Training	750
			53210	Printing, Binding & Publications	850
			53230	Memberships & Certifications	23,000
			53231	Accreditation Expenses	7,500
			53620	Repairs and Maintenance	17,500
			53640	Special Events	10,000
		Current Operating & Grants Total			356,525
1205 Total					2,110,083
1206	Legal Studies	Salaries & Benefits	52020	FT Reg. Faculty	368,666
			52110	PT Credit Instruction Sup Cont	312,014
			52140	Overload Credit Instrction Sup Cont	18,760
			52190	Other Supplemental Compensation	4,224
			52980	Fringe Benefits Chargeback	190,014
		Salaries & Benefits Total			893,678
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	500
			53161	Computer Software & Licenses	34,520
			53170	Technical Training	1,000
			53230	Memberships & Certifications	900
			53231	Accreditation Expenses	1,850
			53640	Special Events	2,000
		Current Operating & Grants Total			40,770
1206 Total					934,448
1207	Information Systems	Salaries & Benefits	52020	FT Reg. Faculty	841,801
			52110	PT Credit Instruction Sup Cont	313,500
			52140	Overload Credit Instrction Sup Cont	95,831
			52190	Other Supplemental Compensation	5,870
			52980	Fringe Benefits Chargeback	397,358
		Salaries & Benefits Total			1,654,360
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	2,700
			Current Operating & Grants Total		2,700
1207 Total					1,657,060
1208	Graphic Design	Salaries & Benefits	52020	FT Reg. Faculty	361,494
			52110	PT Credit Instruction Sup Cont	178,695
			52140	Overload Credit Instrction Sup Cont	29,260
			52160	PT Temp. Hourly	12,399
			52190	Other Supplemental Compensation	14,000
			52980	Fringe Benefits Chargeback	176,187
		Salaries & Benefits Total			772,035
		Current Operating & Grants	53060	Contracted Services	4,600
			53150	Non-Capital Supplies and Materials	15,500
			53640	Special Events	4,500
		Current Operating & Grants Total			24,600
1208 Total					796,635
1210	Automotive Technology	Salaries & Benefits	52020	FT Reg. Faculty	336,592
			52030	FT Reg. Hourly	46,542
			52110	PT Credit Instruction Sup Cont	153,615
			52140	Overload Credit Instrction Sup Cont	50,421
			52980	Fringe Benefits Chargeback	189,088
		Salaries & Benefits Total			776,258
		Current Operating & Grants	53060	Contracted Services	5,000
			53130	Same Day Travel	1,000
			53150	Non-Capital Supplies and Materials	43,000
			53230	Memberships & Certifications	1,000
		Current Operating & Grants Total			50,000
1210 Total					826,258
1211	Computer Drafting & Design	Salaries & Benefits	52020	FT Reg. Faculty	243,102
			52110	PT Credit Instruction Sup Cont	82,294
			52140	Overload Credit Instrction Sup Cont	45,980
			52190	Other Supplemental Compensation	5,350
			52980	Fringe Benefits Chargeback	116,133
		Salaries & Benefits Total			492,859

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	15,000
			53640	Special Events	2,000
		Current Operating & Grants Total			17,000
1211 Total					509,859
1212	Electronics Technology	Salaries & Benefits	52020	FT Reg. Faculty	154,409
			52110	PT Credit Instruction Sup Cont	62,700
			52140	Overload Credit Instrction Sup Cont	44,935
			52160	PT Temp. Hourly	27,693
			52980	Fringe Benefits Chargeback	78,507
		Salaries & Benefits Total			368,244
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	90,000
Current Operating & Grants Total					90,000
1212 Total					458,244
1214	Fire Science	Salaries & Benefits	52020	FT Reg. Faculty	77,686
			52110	PT Credit Instruction Sup Cont	125,400
			52160	PT Temp. Hourly	287,375
			52190	Other Supplemental Compensation	10,000
			52980	Fringe Benefits Chargeback	71,272
		Salaries & Benefits Total			571,733
		Current Operating & Grants	53060	Contracted Services	17,250
			53110	Overnight Travel	3,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	102,000
			53230	Memberships & Certifications	2,480
			53610	Rentals and Leases	83,000
			53620	Repairs and Maintenance	20,000
			53640	Special Events	600
			Current Operating & Grants Total		
		Capital Expenditures	54050	Furniture and Equipment	45,000
		Capital Expenditures Total			
1214 Total					845,563
1215	Criminal Justice	Salaries & Benefits	52020	FT Reg. Faculty	187,977
			52110	PT Credit Instruction Sup Cont	149,623
			52140	Overload Credit Instrction Sup Cont	11,495
			52190	Other Supplemental Compensation	4,200
			52980	Fringe Benefits Chargeback	96,309
		Salaries & Benefits Total			449,604
		Current Operating & Grants	53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	250
			53640	Special Events	300
		Current Operating & Grants Total			
1215 Total					450,654
1216	Police Academy	Salaries & Benefits	52010	FT Reg. Salaried	116,435
			52160	PT Temp. Hourly	15,029
			52190	Other Supplemental Compensation	7,600
			52980	Fringe Benefits Chargeback	45,739
		Salaries & Benefits Total			184,803
		Current Operating & Grants	53060	Contracted Services	500
			53110	Overnight Travel	3,000
			53130	Same Day Travel	1,500
			53150	Non-Capital Supplies and Materials	16,500
			53610	Rentals and Leases	1,000
53640	Special Events		3,000		
Current Operating & Grants Total					25,500
1216 Total					210,303
1217	Advanced Training Center	Salaries & Benefits	52060	FT Temp. Faculty Salaried	81,516
			52980	Fringe Benefits Chargeback	32,606
		Salaries & Benefits Total			114,122
		Current Operating & Grants	53110	Overnight Travel	2,000
			53150	Non-Capital Supplies and Materials	1,500
Current Operating & Grants Total					3,500
1217 Total					117,622
1218	Dental Hygiene	Salaries & Benefits	52020	FT Reg. Faculty	430,833
			52110	PT Credit Instruction Sup Cont	142,883
			52150	PT Reg. Hourly	31,101
			52190	Other Supplemental Compensation	4,000

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			52980	Fringe Benefits Chargeback	201,349
		Salaries & Benefits Total			810,166
		Current Operating & Grants	53060	Contracted Services	2,400
			53110	Overnight Travel	3,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	63,112
			53230	Memberships & Certifications	2,945
			53231	Accreditation Expenses	2,200
			53620	Repairs and Maintenance	10,000
		Current Operating & Grants Total			84,157
1218 Total					894,323
1219	Registered Nursing	Salaries & Benefits	52020	FT Reg. Faculty	1,051,439
			52110	PT Credit Instruction Sup Cont	159,885
			52160	PT Temp. Hourly	258,115
			52190	Other Supplemental Compensation	6,000
			52980	Fringe Benefits Chargeback	480,962
		Salaries & Benefits Total			1,956,401
		Current Operating & Grants	53060	Contracted Services	7,500
			53110	Overnight Travel	6,500
			53130	Same Day Travel	3,250
			53150	Non-Capital Supplies and Materials	94,000
			53230	Memberships & Certifications	6,625
			53231	Accreditation Expenses	3,480
			53640	Special Events	700
		Current Operating & Grants Total			122,055
		Capital Expenditures	54050	Furniture and Equipment	17,000
		Capital Expenditures Total			17,000
1219 Total					2,095,456
1220	Emergency Medical Science	Salaries & Benefits	52020	FT Reg. Faculty	538,415
			52110	PT Credit Instruction Sup Cont	272,337
			52150	PT Reg. Hourly	74,444
			52160	PT Temp. Hourly	257,070
			52190	Other Supplemental Compensation	2,000
			52980	Fringe Benefits Chargeback	277,933
		Salaries & Benefits Total			1,422,200
		Current Operating & Grants	53060	Contracted Services	107,600
			53110	Overnight Travel	3,000
			53130	Same Day Travel	2,150
			53150	Non-Capital Supplies and Materials	87,400
			53170	Technical Training	2,000
			53230	Memberships & Certifications	1,960
			53231	Accreditation Expenses	6,600
			53620	Repairs and Maintenance	10,000
			53640	Special Events	1,000
		Current Operating & Grants Total			221,710
		Capital Expenditures	54050	Furniture and Equipment	104,000
		Capital Expenditures Total			104,000
1220 Total					1,747,910
1221	Dental Health on Wheels	Salaries & Benefits	52020	FT Reg. Faculty	63,577
			52110	PT Credit Instruction Sup Cont	28,215
			52160	PT Temp. Hourly	6,270
			52190	Other Supplemental Compensation	13,800
			52980	Fringe Benefits Chargeback	31,647
		Salaries & Benefits Total			143,509
		Current Operating & Grants	53060	Contracted Services	1,000
			53130	Same Day Travel	2,000
			53150	Non-Capital Supplies and Materials	10,000
			53620	Repairs and Maintenance	5,000
		Current Operating & Grants Total			18,000
1221 Total					161,509
1223	Interior Design	Salaries & Benefits	52020	FT Reg. Faculty	339,520
			52110	PT Credit Instruction Sup Cont	128,013
			52140	Overload Credit Instrction Sup Cont	32,604
			52160	PT Temp. Hourly	7,524

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			52190	Other Supplemental Compensation	24,100
			52980	Fringe Benefits Chargeback	162,633
		Salaries & Benefits Total			694,394
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	29,200
			53230	Memberships & Certifications	500
			53640	Special Events	500
		Current Operating & Grants Total			30,200
1223 Total					724,594
1224	Fine Art Photography/Film	Salaries & Benefits	52020	FT Reg. Faculty	88,018
			52110	PT Credit Instruction Sup Cont	155,062
			52140	Overload Credit Instrction Sup Cont	7,420
			52150	PT Reg. Hourly	27,825
			52160	PT Temp. Hourly	56,370
			52190	Other Supplemental Compensation	4,300
			52980	Fringe Benefits Chargeback	63,723
		Salaries & Benefits Total			402,719
		Current Operating & Grants	53060	Contracted Services	1,250
			53150	Non-Capital Supplies and Materials	50,800
			53230	Memberships & Certifications	500
			53640	Special Events	500
		Current Operating & Grants Total			53,050
		Capital Expenditures	54050	Furniture and Equipment	127,128
		Capital Expenditures Total			127,128
1224 Total					582,897
1225	HVAC	Salaries & Benefits	52020	FT Reg. Faculty	217,167
			52110	PT Credit Instruction Sup Cont	90,194
			52140	Overload Credit Instrction Sup Cont	52,773
			52150	PT Reg. Hourly	27,695
			52980	Fringe Benefits Chargeback	110,653
		Salaries & Benefits Total			498,481
		Current Operating & Grants	53110	Overnight Travel	5,000
			53150	Non-Capital Supplies and Materials	60,000
		Current Operating & Grants Total			65,000
1225 Total					563,481
1226	Metal Fab (Welding) Technology	Salaries & Benefits	52020	FT Reg. Faculty	314,687
			52110	PT Credit Instruction Sup Cont	89,536
			52140	Overload Credit Instrction Sup Cont	83,940
			52160	PT Temp. Hourly	19,026
			52980	Fringe Benefits Chargeback	152,001
		Salaries & Benefits Total			659,189
		Current Operating & Grants	53110	Overnight Travel	3,000
			53150	Non-Capital Supplies and Materials	45,000
			53620	Repairs and Maintenance	25,000
		Current Operating & Grants Total			73,000
1226 Total					732,189
1229	Industrial Technology	Salaries & Benefits	52020	FT Reg. Faculty	94,002
			52110	PT Credit Instruction Sup Cont	21,265
			52140	Overload Credit Instrction Sup Cont	7,834
			52980	Fringe Benefits Chargeback	42,536
		Salaries & Benefits Total			165,637
		Current Operating & Grants	53110	Overnight Travel	2,000
			53150	Non-Capital Supplies and Materials	5,100
		Current Operating & Grants Total			7,100
1229 Total					172,737
1231	Computer Support Specialist	Salaries & Benefits	52020	FT Reg. Faculty	185,041
			52110	PT Credit Instruction Sup Cont	150,480
			52140	Overload Credit Instrction Sup Cont	30,441
			52190	Other Supplemental Compensation	1,975
			52980	Fringe Benefits Chargeback	96,921
		Salaries & Benefits Total			464,858
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	2,250
			53161	Computer Software & Licenses	9,200
		Current Operating & Grants Total			11,450
1231 Total					476,308
1237	Desktop Publishing	Salaries & Benefits	52020	FT Reg. Faculty	83,613
			52110	PT Credit Instruction Sup Cont	79,002

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
		Salaries & Benefits Total	52140	Overload Credit Instrction Sup Cont	17,556
			52980	Fringe Benefits Chargeback	45,256
					225,427
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	1,000
					1,000
1237 Total					226,427
1238	Neurodiagnostic Technology	Salaries & Benefits	52020	FT Reg. Faculty	77,686
			52110	PT Credit Instruction Sup Cont	27,745
			52160	PT Temp. Hourly	7,733
			52190	Other Supplemental Compensation	2,600
			52980	Fringe Benefits Chargeback	36,472
		Current Operating & Grants	53060	Contracted Services	7,000
			53110	Overnight Travel	500
		Salaries & Benefits Total	53130	Same Day Travel	400
			53150	Non-Capital Supplies and Materials	8,090
			53230	Memberships & Certifications	550
			53231	Accreditation Expenses	2,000
					18,540
1238 Total					170,775
1241	Respiratory Care	Salaries & Benefits	52020	FT Reg. Faculty	150,337
			52110	PT Credit Instruction Sup Cont	27,693
			52160	PT Temp. Hourly	47,130
			52190	Other Supplemental Compensation	3,000
			52980	Fringe Benefits Chargeback	70,370
		Current Operating & Grants	53060	Contracted Services	12,600
			53110	Overnight Travel	1,000
		Salaries & Benefits Total	53130	Same Day Travel	1,800
			53150	Non-Capital Supplies and Materials	18,000
			53230	Memberships & Certifications	420
			53231	Accreditation Expenses	2,550
					36,370
1241 Total					334,899
1243	Practical Nursing	Salaries & Benefits	52020	FT Reg. Faculty	601,741
			52030	FT Reg. Hourly	44,307
			52110	PT Credit Instruction Sup Cont	41,800
			52160	PT Temp. Hourly	250,800
			52190	Other Supplemental Compensation	12,000
		Current Operating & Grants	52980	Fringe Benefits Chargeback	302,452
					1,253,100
		Salaries & Benefits Total	53060	Contracted Services	15,000
			53110	Overnight Travel	3,500
			53130	Same Day Travel	1,750
			53150	Non-Capital Supplies and Materials	58,000
			53230	Memberships & Certifications	3,000
		Current Operating & Grants	53231	Accreditation Expenses	200
			53620	Repairs and Maintenance	7,500
		Salaries & Benefits Total	53640	Special Events	1,000
					89,950
1243 Total					1,343,050
1247	Entrepreneurship	Salaries & Benefits	52110	PT Credit Instruction Sup Cont	31,350
			52980	Fringe Benefits Chargeback	3,292
		Salaries & Benefits Total			34,642
1247 Total					34,642
1256	Zamierowski Endowed Professorship	Salaries & Benefits	52980	Fringe Benefits Chargeback	19,985
		Salaries & Benefits Total			19,985
1256 Total					19,985
1259	Web Applications	Salaries & Benefits	52020	FT Reg. Faculty	314,021
			52110	PT Credit Instruction Sup Cont	83,600
			52140	Overload Credit Instrction Sup Cont	41,800
			52190	Other Supplemental Compensation	4,224
			52980	Fringe Benefits Chargeback	145,499
		Salaries & Benefits Total			589,144

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	1,620
		Current Operating & Grants Total			1,620
1259 Total					590,764
1262	Healthcare Information Systems	Salaries & Benefits	52020	FT Reg. Faculty	169,559
			52110	PT Credit Instruction Sup Cont	73,150
			52140	Overload Credit Instrction Sup Cont	43,890
			52190	Other Supplemental Compensation	1,975
			52980	Fringe Benefits Chargeback	83,711
		Salaries & Benefits Total			372,285
		Current Operating & Grants	53130	Same Day Travel	300
			53150	Non-Capital Supplies and Materials	450
			53230	Memberships & Certifications	3,270
			53610	Rentals and Leases	32,000
		Current Operating & Grants Total			36,020
1262 Total					408,305
1263	Sustainable Agriculture	Salaries & Benefits	52020	FT Reg. Faculty	77,686
			52110	PT Credit Instruction Sup Cont	31,350
			52980	Fringe Benefits Chargeback	35,920
		Salaries & Benefits Total			144,956
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	4,000
			53640	Special Events	2,000
		Current Operating & Grants Total			6,000
1263 Total					150,956
1267	Medical Info Revenue Mgmt	Salaries & Benefits	52020	FT Reg. Faculty	80,564
			52110	PT Credit Instruction Sup Cont	41,800
			52140	Overload Credit Instrction Sup Cont	13,866
			52190	Other Supplemental Compensation	1,975
			52980	Fringe Benefits Chargeback	39,889
		Salaries & Benefits Total			178,094
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	1,100
			53170	Technical Training	1,000
			53230	Memberships & Certifications	500
		Current Operating & Grants Total			2,600
1267 Total					180,694
1268	Health Occupations	Salaries & Benefits	52020	FT Reg. Faculty	284,601
			52030	FT Reg. Hourly	52,242
			52110	PT Credit Instruction Sup Cont	272,745
			52150	PT Reg. Hourly	21,851
			52160	PT Temp. Hourly	62,700
			52190	Other Supplemental Compensation	8,000
			52980	Fringe Benefits Chargeback	181,661
		Salaries & Benefits Total			883,800
		Current Operating & Grants	53060	Contracted Services	85,000
			53110	Overnight Travel	1,500
			53130	Same Day Travel	750
			53150	Non-Capital Supplies and Materials	19,000
		Current Operating & Grants Total			106,250
		Capital Expenditures	54050	Furniture and Equipment	15,000
		Capital Expenditures Total			15,000
1268 Total					1,005,050
1271	Vocational Improvements	Salaries & Benefits	52020	FT Reg. Faculty	11,964
			52980	Fringe Benefits Chargeback	35,010
		Salaries & Benefits Total			46,974
1271 Total					46,974
1274	Horticulture	Salaries & Benefits	52020	FT Reg. Faculty	106,897
			52110	PT Credit Instruction Sup Cont	104,500
			52140	Overload Credit Instrction Sup Cont	26,125
			52160	PT Temp. Hourly	9,875
			52190	Other Supplemental Compensation	5,000
			52980	Fringe Benefits Chargeback	59,977
		Salaries & Benefits Total			312,374
		Current Operating & Grants	53110	Overnight Travel	500
			53130	Same Day Travel	250
			53150	Non-Capital Supplies and Materials	50,000
		Current Operating & Grants Total			50,750
1274 Total					363,124

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					Adopted
Org Code	Organization Description	Account Type	Account	Account Description	Budget
1275	Construction Management Tech	Salaries & Benefits	52020	FT Reg. Faculty	156,092
			52110	PT Credit Instruction Sup Cont	36,575
			52140	Overload Credit Instrction Sup Cont	12,311
			52980	Fringe Benefits Chargeback	70,692
		Salaries & Benefits Total			275,670
		Current Operating & Grants	53110	Overnight Travel	3,000
			53150	Non-Capital Supplies and Materials	48,000
			53231	Accreditation Expenses	3,500
		Current Operating & Grants Total			54,500
		1275 Total			330,170
1277	Railroad Industrial Technology	Salaries & Benefits	52030	FT Reg. Hourly	59,049
			52060	FT Temp. Faculty Salaried	453,816
			52140	Overload Credit Instrction Sup Cont	94,050
			52980	Fringe Benefits Chargeback	224,764
		Salaries & Benefits Total			831,679
		Current Operating & Grants	53110	Overnight Travel	7,000
			53130	Same Day Travel	1,500
			53150	Non-Capital Supplies and Materials	18,000
			53230	Memberships & Certifications	4,575
		Current Operating & Grants Total			31,075
1277 Total			862,754		
1278	Information Technology	Salaries & Benefits	52020	FT Reg. Faculty	687,457
			52110	PT Credit Instruction Sup Cont	412,775
			52140	Overload Credit Instrction Sup Cont	131,670
			52190	Other Supplemental Compensation	5,870
			52980	Fringe Benefits Chargeback	346,515
		Salaries & Benefits Total			1,584,287
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	8,800
			53170	Technical Training	4,000
		Current Operating & Grants Total			12,800
		1278 Total			1,597,087
1279	Electrical Technology	Salaries & Benefits	52020	FT Reg. Faculty	229,504
			52110	PT Credit Instruction Sup Cont	43,890
			52140	Overload Credit Instrction Sup Cont	76,105
			52150	PT Reg. Hourly	21,684
			52160	PT Temp. Hourly	2,132
			52980	Fringe Benefits Chargeback	112,642
		Salaries & Benefits Total			485,957
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	70,000
			Current Operating & Grants Total		
		1279 Total			555,957
1280	Education	Salaries & Benefits	52020	FT Reg. Faculty	170,499
			52110	PT Credit Instruction Sup Cont	67,646
			52140	Overload Credit Instrction Sup Cont	8,997
			52190	Other Supplemental Compensation	2,000
			52980	Fringe Benefits Chargeback	79,867
		Salaries & Benefits Total			329,010
		Current Operating & Grants	53060	Contracted Services	3,000
			53130	Same Day Travel	300
			53150	Non-Capital Supplies and Materials	2,500
			53640	Special Events	5,500
		Current Operating & Grants Total			11,300
		1280 Total			340,310
1281	High School Partnerships & Outreach	Salaries & Benefits	52010	FT Reg. Salaried	88,768
			52150	PT Reg. Hourly	53,858
			52190	Other Supplemental Compensation	4,970
			52980	Fringe Benefits Chargeback	42,427
		Salaries & Benefits Total			190,023
		Current Operating & Grants	53060	Contracted Services	5,000
			53110	Overnight Travel	9,700
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	4,250
			53170	Technical Training	500

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
1281			53230	Memberships & Certifications	400
			53640	Special Events	20,000
			Current Operating & Grants Total		40,350
					230,373
1283	Railroad Mechanical Operations	Salaries & Benefits	52020	FT Reg. Faculty	103,176
			52060	FT Temp. Faculty Salaried	101,802
			52110	PT Credit Instruction Sup Cont	79,002
			52140	Overload Credit Instrction Sup Cont	22,990
			52190	Other Supplemental Compensation	3,000
			52980	Fringe Benefits Chargeback	93,015
		Salaries & Benefits Total			402,985
		Current Operating & Grants	53060	Contracted Services	4,000
			53150	Non-Capital Supplies and Materials	5,000
			53220	Advertising and Promotions	2,500
		Current Operating & Grants Total			11,500
1283 Total					414,485
1286	NARS	Salaries & Benefits	52030	FT Reg. Hourly	55,958
			52160	PT Temp. Hourly	20,757
			52980	Fringe Benefits Chargeback	33,381
		Salaries & Benefits Total			110,096
		Current Operating & Grants	53060	Contracted Services	650,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	3,000
			53220	Advertising and Promotions	14,000
			53640	Special Events	4,000
		Current Operating & Grants Total			671,500
1286 Total					781,596
1287	Game Development	Salaries & Benefits	52020	FT Reg. Faculty	199,027
			52110	PT Credit Instruction Sup Cont	52,250
			52140	Overload Credit Instrction Sup Cont	29,313
			52190	Other Supplemental Compensation	1,975
			52980	Fringe Benefits Chargeback	92,363
		Salaries & Benefits Total			374,928
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	1,000
		Current Operating & Grants Total			1,000
1287 Total					375,928
1288	Animation	Salaries & Benefits	52020	FT Reg. Faculty	231,979
			52110	PT Credit Instruction Sup Cont	43,890
			52140	Overload Credit Instrction Sup Cont	46,085
			52980	Fringe Benefits Chargeback	106,879
		Salaries & Benefits Total			428,832
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	900
			53640	Special Events	800
		Current Operating & Grants Total			1,700
1288 Total					430,532
1289	Automation Engineering Tech	Salaries & Benefits	52020	FT Reg. Faculty	96,992
			52110	PT Credit Instruction Sup Cont	94,468
			52140	Overload Credit Instrction Sup Cont	24,622
			52160	PT Temp. Hourly	16,788
			52980	Fringe Benefits Chargeback	54,668
		Salaries & Benefits Total			287,538
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	42,200
			53161	Computer Software & Licenses	2,800
			53220	Advertising and Promotions	4,500
		Current Operating & Grants Total			49,500
1289 Total					337,038
1291	Interpreting for Professions	Salaries & Benefits	52110	PT Credit Instruction Sup Cont	32,695
			52980	Fringe Benefits Chargeback	3,433
		Salaries & Benefits Total			36,128
		Current Operating & Grants	53060	Contracted Services	1,000
		Current Operating & Grants Total			1,000
1291 Total					37,128
1294	Plumbing Technology	Salaries & Benefits	52020	FT Reg. Faculty	174,175
			52110	PT Credit Instruction Sup Cont	23,042
			52140	Overload Credit Instrction Sup Cont	34,695

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			52160	PT Temp. Hourly	16,788
			52980	Fringe Benefits Chargeback	80,643
		Salaries & Benefits Total			329,343
		Current Operating & Grants	53110	Overnight Travel	2,000
			53150	Non-Capital Supplies and Materials	62,220
		Current Operating & Grants Total			64,220
1294 Total					393,563
1404	WDCE OE Transportation	Salaries & Benefits	52980	Fringe Benefits Chargeback	19,950
		Salaries & Benefits Total			19,950
1404 Total					19,950
1405	WDCE OE Professional Education	Salaries & Benefits	52980	Fringe Benefits Chargeback	3,675
		Salaries & Benefits Total			3,675
1405 Total					3,675
1406	WDCE OE Youth	Salaries & Benefits	52980	Fringe Benefits Chargeback	9,046
		Salaries & Benefits Total			9,046
1406 Total					9,046
1407	WDCE OE Business Workshops	Salaries & Benefits	52980	Fringe Benefits Chargeback	6,300
		Salaries & Benefits Total			6,300
1407 Total					6,300
1408	WDCE Business Solutions	Salaries & Benefits	52980	Fringe Benefits Chargeback	11,550
		Salaries & Benefits Total			11,550
1408 Total					11,550
1409	WDCE OE CAIT	Salaries & Benefits	52980	Fringe Benefits Chargeback	5,775
		Salaries & Benefits Total			5,775
1409 Total					5,775
1410	MTC Programming - Box Office	Salaries & Benefits	52010	FT Reg. Salaried	67,152
			52150	PT Reg. Hourly	129,648
			52160	PT Temp. Hourly	34,015
			52980	Fringe Benefits Chargeback	48,817
		Salaries & Benefits Total			279,632
1410 Total					279,632
1412	WDCE OE Health & Human Services	Salaries & Benefits	52980	Fringe Benefits Chargeback	3,150
		Salaries & Benefits Total			3,150
1412 Total					3,150
1413	WDCE OE Life and Leisure	Salaries & Benefits	52980	Fringe Benefits Chargeback	10,500
		Salaries & Benefits Total			10,500
1413 Total					10,500
1414	WDCE Developing Programs	Salaries & Benefits	52980	Fringe Benefits Chargeback	40,949
		Salaries & Benefits Total			40,949
1414 Total					40,949
1416	WDCE Executive Director	Salaries & Benefits	52010	FT Reg. Salaried	215,129
			52030	FT Reg. Hourly	46,834
			52150	PT Reg. Hourly	30,109
			52980	Fringe Benefits Chargeback	111,952
		Salaries & Benefits Total			404,024
		Current Operating & Grants	53060	Contracted Services	57,933
			53110	Overnight Travel	12,000
			53130	Same Day Travel	2,500
			53150	Non-Capital Supplies and Materials	5,000
			53170	Technical Training	5,500
			53230	Memberships & Certifications	66,650
			53640	Special Events	12,500
		Current Operating & Grants Total			162,083
1416 Total					566,107
1421	JCAE Adult Education and Literacy	Salaries & Benefits	52010	FT Reg. Salaried	187,740
			52130	PT Noncredit Instruction Sup Cont	45,000
			52150	PT Reg. Hourly	154,998
			52160	PT Temp. Hourly	30,959
			52980	Fringe Benefits Chargeback	349,918
		Salaries & Benefits Total			768,615
		Current Operating & Grants	53060	Contracted Services	1,000
			53110	Overnight Travel	5,000
			53130	Same Day Travel	7,500
			53150	Non-Capital Supplies and Materials	35,000
			53170	Technical Training	1,000

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			53610	Rentals and Leases	51,307
			53640	Special Events	8,000
		Current Operating & Grants Total			108,807
1421 Total					877,422
1430	WDCE Nail Technology	Salaries & Benefits	52980	Fringe Benefits Chargeback	24,570
		Salaries & Benefits Total			24,570
1430 Total					24,570
1439	WDCE OE NARS	Salaries & Benefits	52980	Fringe Benefits Chargeback	3,780
		Salaries & Benefits Total			3,780
1439 Total					3,780
1440	WDCE OE Technical Trades	Salaries & Benefits	52980	Fringe Benefits Chargeback	7,350
		Salaries & Benefits Total			7,350
1440 Total					7,350
1441	MTC Administration	Salaries & Benefits	52010	FT Reg. Salaried	146,309
			52150	PT Reg. Hourly	32,654
			52160	PT Temp. Hourly	23,042
			52980	Fringe Benefits Chargeback	62,049
		Salaries & Benefits Total			264,054
1441 Total					264,054
1442	MTC Operations	Salaries & Benefits	52010	FT Reg. Salaried	91,322
			52030	FT Reg. Hourly	257,450
			52150	PT Reg. Hourly	309,281
			52160	PT Temp. Hourly	82,294
			52180	Overtime	87,780
			52980	Fringe Benefits Chargeback	236,185
		Salaries & Benefits Total			1,064,313
1442 Total					1,064,313
1443	MTC Art Education	Salaries & Benefits	52010	FT Reg. Salaried	103,789
			52150	PT Reg. Hourly	29,796
			52980	Fringe Benefits Chargeback	43,688
		Salaries & Benefits Total			177,273
1443 Total					177,273
1450	JCAE Accelerating Opportunity - KS	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	27,662
			52150	PT Reg. Hourly	48,081
			52980	Fringe Benefits Chargeback	10,597
		Salaries & Benefits Total			86,340
		Current Operating & Grants	53110	Overnight Travel	4,000
			53130	Same Day Travel	750
			53150	Non-Capital Supplies and Materials	500
			53170	Technical Training	250
			53640	Special Events	100
		Current Operating & Grants Total			5,600
1450 Total					91,940
1458	JCAE Adult Education	Salaries & Benefits	52980	Fringe Benefits Chargeback	1,680
		Salaries & Benefits Total			1,680
1458 Total					1,680
1482	JCAE Dollar General Grant	Salaries & Benefits	52980	Fringe Benefits Chargeback	444
		Salaries & Benefits Total			444
1482 Total					444
1489	Visual Art Education	Salaries & Benefits	52980	Fringe Benefits Chargeback	315
		Salaries & Benefits Total			315
1489 Total					315
1493	Emergency Medical Science-CE	Salaries & Benefits	52980	Fringe Benefits Chargeback	1,680
		Salaries & Benefits Total			1,680
1493 Total					1,680
1494	Fire Science-CE	Salaries & Benefits	52980	Fringe Benefits Chargeback	4,200
		Salaries & Benefits Total			4,200
1494 Total					4,200
1496	WDCE CT NARS	Salaries & Benefits	52980	Fringe Benefits Chargeback	3,780
		Salaries & Benefits Total			3,780
1496 Total					3,780
1501	Acad Achieve & Lang Rsrc Cntrs	Salaries & Benefits	52010	FT Reg. Salaried	98,182
			52030	FT Reg. Hourly	134,342
			52150	PT Reg. Hourly	179,415

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			52160	PT Temp. Hourly	444,125
			52980	Fringe Benefits Chargeback	179,178
		Salaries & Benefits Total			1,035,242
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	3,500
			53230	Memberships & Certifications	1,000
			53640	Special Events	3,000
		Current Operating & Grants Total			7,500
1501 Total					1,042,742
1502	Math Resource Center	Salaries & Benefits	52020	FT Reg. Faculty	107,648
			52150	PT Reg. Hourly	292,398
			52160	PT Temp. Hourly	313,500
			52980	Fringe Benefits Chargeback	116,490
		Salaries & Benefits Total			830,036
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	3,500
			53161	Computer Software & Licenses	3,000
			53230	Memberships & Certifications	80
			53640	Special Events	2,000
		Current Operating & Grants Total			8,580
1502 Total					838,616
1503	College Now	Salaries & Benefits	52010	FT Reg. Salaried	89,588
			52190	Other Supplemental Compensation	25,000
			52980	Fringe Benefits Chargeback	36,221
		Salaries & Benefits Total			150,809
		Current Operating & Grants	53060	Contracted Services	1,326,600
			53065	SB 155 Shared Funding Payments	713,000
			53110	Overnight Travel	6,000
			53130	Same Day Travel	800
			53150	Non-Capital Supplies and Materials	305,000
			53230	Memberships & Certifications	1,650
			53640	Special Events	11,000
		Current Operating & Grants Total			2,364,050
1503 Total					2,514,859
1504	Writing Center	Salaries & Benefits	52010	FT Reg. Salaried	103,142
			52150	PT Reg. Hourly	134,122
			52160	PT Temp. Hourly	339,301
			52980	Fringe Benefits Chargeback	88,978
		Salaries & Benefits Total			665,544
		Current Operating & Grants	53060	Contracted Services	1,000
			53150	Non-Capital Supplies and Materials	4,350
			53230	Memberships & Certifications	180
			53640	Special Events	3,500
		Current Operating & Grants Total			9,030
1504 Total					674,574
1505	ASL & Deaf Studies	Salaries & Benefits	52020	FT Reg. Faculty	257,533
			52110	PT Credit Instruction Sup Cont	62,700
			52140	Overload Credit Instrction Sup Cont	62,700
			52160	PT Temp. Hourly	43,969
			52190	Other Supplemental Compensation	3,000
		Current Operating & Grants	52980	Fringe Benefits Chargeback	125,383
			53640	Special Events	3,000
		Current Operating & Grants Total			3,000
1505 Total					558,286
1506	College Success	Salaries & Benefits	52020	FT Reg. Faculty	280,110
			52110	PT Credit Instruction Sup Cont	279,015
			52140	Overload Credit Instrction Sup Cont	37,620
			52190	Other Supplemental Compensation	30,000
			52980	Fringe Benefits Chargeback	154,043
		Salaries & Benefits Total			780,788
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	2,700
			53230	Memberships & Certifications	250
			53420	Subscriptions	10,700
			53640	Special Events	325
		Current Operating & Grants Total			13,975
1506 Total					794,763

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					Adopted
Org Code	Organization Description	Account Type	Account	Account Description	Budget
1516	Anatomy Open Lab	Salaries & Benefits	52150	PT Reg. Hourly	22,258
			52160	PT Temp. Hourly	27,170
			52980	Fringe Benefits Chargeback	5,871
		Salaries & Benefits Total			55,299
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	22,870
Current Operating & Grants Total			22,870		
1516 Total					78,169
1517	Science Resource Center	Salaries & Benefits	52020	FT Reg. Faculty	107,648
			52150	PT Reg. Hourly	313,448
			52160	PT Temp. Hourly	225,484
			52980	Fringe Benefits Chargeback	112,377
		Salaries & Benefits Total			758,957
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	5,000
			53230	Memberships & Certifications	80
			53640	Special Events	2,000
		Current Operating & Grants Total			7,080
1517 Total					766,037
3103	KSBDC	Salaries & Benefits	52010	FT Reg. Salaried	5,157
			52050	FT Temp. Salaried	229,990
			52980	Fringe Benefits Chargeback	209,668
		Salaries & Benefits Total			444,815
		Current Operating & Grants	53060	Contracted Services	37,378
			53110	Overnight Travel	13,225
Current Operating & Grants Total			50,603		
3103 Total					495,418
3109	KSBDC Program Income	Salaries & Benefits	52980	Fringe Benefits Chargeback	4,567
Salaries & Benefits Total				4,567	
3109 Total					4,567
3126	APEX Accelerator - PTAC	Salaries & Benefits	52050	FT Temp. Salaried	6,806
			52980	Fringe Benefits Chargeback	36,098
		Salaries & Benefits Total			42,904
3126 Total					42,904
3321	Professional Recital Series	Salaries & Benefits	52190	Other Supplemental Compensation	4,000
			52980	Fringe Benefits Chargeback	420
		Salaries & Benefits Total			4,420
		Current Operating & Grants	53060	Contracted Services	15,000
			Current Operating & Grants Total		
3321 Total					19,420
3342	Kansas Studies Institute	Salaries & Benefits	52110	PT Credit Instruction Sup Cont	17,318
			52190	Other Supplemental Compensation	5,000
			52980	Fringe Benefits Chargeback	2,343
		Salaries & Benefits Total			24,661
		Current Operating & Grants	53060	Contracted Services	17,100
			53110	Overnight Travel	4,000
			53130	Same Day Travel	1,000
			53150	Non-Capital Supplies and Materials	900
			53640	Special Events	2,000
			Current Operating & Grants Total		25,000
3342 Total					49,661
3350	Collaboration Center	Salaries & Benefits	52150	PT Reg. Hourly	169,940
			52160	PT Temp. Hourly	46,450
			52980	Fringe Benefits Chargeback	31,139
		Salaries & Benefits Total			247,529
		Current Operating & Grants	53060	Contracted Services	10,000
			53150	Non-Capital Supplies and Materials	11,000
			53161	Computer Software & Licenses	6,000
			53420	Subscriptions	350
			53640	Special Events	5,000
Current Operating & Grants Total			32,350		
3350 Total					279,879
3355	Student Agency	Salaries & Benefits	52980	Fringe Benefits Chargeback	210
Salaries & Benefits Total				210	
3355 Total					210
4102	Library	Salaries & Benefits	52010	FT Reg. Salaried	217,220
			52020	FT Reg. Faculty	634,892
			52140	Overload Credit Instrction Sup Cont	3,292

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			52150	PT Reg. Hourly	319,482
			52160	PT Temp. Hourly	95,573
			52190	Other Supplemental Compensation	10,000
			52980	Fringe Benefits Chargeback	397,991
		Salaries & Benefits Total			1,678,449
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	11,000
			53161	Computer Software & Licenses	161,600
			53230	Memberships & Certifications	4,425
			53420	Subscriptions	561,000
			53640	Special Events	10,000
		Current Operating & Grants Total			748,025
		Capital Expenditures	54040	Library Books	90,000
		Capital Expenditures Total			90,000
4102 Total					2,516,474
4202	Nerman Museum	Salaries & Benefits	52010	FT Reg. Salaried	426,125
			52030	FT Reg. Hourly	243,899
			52150	PT Reg. Hourly	123,047
			52160	PT Temp. Hourly	83,600
			52180	Overtime	4,180
			52190	Other Supplemental Compensation	2,500
		Current Operating & Grants	52980	Fringe Benefits Chargeback	324,880
			53060	Contracted Services	310,000
			53110	Overnight Travel	33,000
			53130	Same Day Travel	3,000
			53150	Non-Capital Supplies and Materials	33,230
		Salaries & Benefits Total	53220	Advertising and Promotions	66,000
			53230	Memberships & Certifications	3,500
			53630	Freight	120,000
			53640	Special Events	20,000
		Current Operating & Grants Total			588,730
4202 Total					1,796,961
4302	Printing Services	Salaries & Benefits	52010	FT Reg. Salaried	84,541
			52030	FT Reg. Hourly	359,867
			52150	PT Reg. Hourly	35,251
			52180	Overtime	1,568
			52980	Fringe Benefits Chargeback	240,668
		Current Operating & Grants			
			53060	Contracted Services	10,000
			53110	Overnight Travel	15,000
			53150	Non-Capital Supplies and Materials	300,000
			53161	Computer Software & Licenses	15,000
			53210	Printing, Binding & Publications	95,000
		Salaries & Benefits Total	53230	Memberships & Certifications	800
			53620	Repairs and Maintenance	300,000
		Current Operating & Grants Total			735,800
		Capital Expenditures	54050	Furniture and Equipment	390,000
		Capital Expenditures Total			390,000
4302 Total					1,847,694
4311	Multimedia Services	Salaries & Benefits	52010	FT Reg. Salaried	107,874
			52030	FT Reg. Hourly	300,568
			52150	PT Reg. Hourly	145,107
			52180	Overtime	6,254
			52980	Fringe Benefits Chargeback	233,491
		Current Operating & Grants			
			53060	Contracted Services	1,800
			53150	Non-Capital Supplies and Materials	439,900
			53161	Computer Software & Licenses	14,600
			53230	Memberships & Certifications	1,200
			53620	Repairs and Maintenance	7,500
		Salaries & Benefits Total	53640	Special Events	200
		Current Operating & Grants Total			465,200
4311 Total					1,258,493
4312	Video Services	Salaries & Benefits	52010	FT Reg. Salaried	758,417
			52150	PT Reg. Hourly	284,783
			52160	PT Temp. Hourly	18,810

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			52980	Fringe Benefits Chargeback	331,571
		Salaries & Benefits Total			1,393,581
		Current Operating & Grants	53060	Contracted Services	124,000
			53150	Non-Capital Supplies and Materials	73,000
			53161	Computer Software & Licenses	1,000
		Current Operating & Grants Total			198,000
		Capital Expenditures	54050	Furniture and Equipment	144,540
		Capital Expenditures Total			144,540
4312 Total					1,736,121
4314	Educational Tech/Distance Learning	Salaries & Benefits	52010	FT Reg. Salaried	615,294
			52160	PT Temp. Hourly	36,575
			52980	Fringe Benefits Chargeback	233,844
		Salaries & Benefits Total			885,713
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	18,000
			53161	Computer Software & Licenses	2,000
			53170	Technical Training	1,800
			53230	Memberships & Certifications	8,900
			53420	Subscriptions	468
			53640	Special Events	750
		Current Operating & Grants Total			31,918
4314 Total					917,631
4321	Strategic Communication & Marketing	Salaries & Benefits	52010	FT Reg. Salaried	1,666,234
			52030	FT Reg. Hourly	310,715
			52980	Fringe Benefits Chargeback	800,392
		Salaries & Benefits Total			2,777,341
		Current Operating & Grants	53060	Contracted Services	353,200
			53110	Overnight Travel	15,000
			53130	Same Day Travel	3,750
			53150	Non-Capital Supplies and Materials	30,000
			53210	Printing, Binding & Publications	5,000
			53220	Advertising and Promotions	934,990
			53230	Memberships & Certifications	2,000
			53640	Special Events	12,500
		Current Operating & Grants Total			1,356,440
4321 Total					4,133,781
4401	Academic Technology Services	Salaries & Benefits	52010	FT Reg. Salaried	2,102,484
			52030	FT Reg. Hourly	412,046
			52150	PT Reg. Hourly	296,358
			52980	Fringe Benefits Chargeback	1,068,655
		Salaries & Benefits Total			3,879,543
		Current Operating & Grants	53060	Contracted Services	70,000
			53130	Same Day Travel	2,500
			53150	Non-Capital Supplies and Materials	32,500
			53161	Computer Software & Licenses	87,600
			53640	Special Events	750
		Current Operating & Grants Total			193,350
4401 Total					4,072,893
4408	Inst Information Technology Plans	Current Operating & Grants	53150	Non-Capital Supplies and Materials	634,906
			53161	Computer Software & Licenses	360,346
		Current Operating & Grants Total			995,252
4408 Total					995,252
4601	VP Academic Affairs / CAO	Salaries & Benefits	52010	FT Reg. Salaried	197,981
			52030	FT Reg. Hourly	61,680
			52180	Overtime	3,344
			52190	Other Supplemental Compensation	33,800
			52680	Sabbatical Replacement Pool	184,140
			52980	Fringe Benefits Chargeback	128,293
		Salaries & Benefits Total			609,237
		Current Operating & Grants	53060	Contracted Services	35,000
			53110	Overnight Travel	35,000
			53130	Same Day Travel	3,200
			53150	Non-Capital Supplies and Materials	20,000
			53230	Memberships & Certifications	9,600
			53640	Special Events	12,000
		Current Operating & Grants Total			114,800
4601 Total					724,037

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
4603	Curriculum & Academic Scheduling	Salaries & Benefits	52010	FT Reg. Salaried	153,077
			52980	Fringe Benefits Chargeback	57,404
		Salaries & Benefits Total			210,481
		Current Operating & Grants	53110	Overnight Travel	7,500
			53130	Same Day Travel	100
			53150	Non-Capital Supplies and Materials	250
			53640	Special Events	250
		Current Operating & Grants Total			8,100
		4603 Total			218,581
4604	Dean of Business	Salaries & Benefits	52010	FT Reg. Salaried	151,618
			52030	FT Reg. Hourly	59,049
			52141	Substitute Pay Sup Cont	20,499
			52150	PT Reg. Hourly	32,654
			52180	Overtime	1,466
			52190	Other Supplemental Compensation	35,000
			52980	Fringe Benefits Chargeback	101,271
		Salaries & Benefits Total			401,557
		Current Operating & Grants	53110	Overnight Travel	10,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	13,500
			53230	Memberships & Certifications	750
			53231	Accreditation Expenses	12,450
			53640	Special Events	1,000
		Current Operating & Grants Total			38,200
		4604 Total			439,757
4605	Dean, Arts, Humanities&Soc Sciences	Salaries & Benefits	52010	FT Reg. Salaried	153,760
			52030	FT Reg. Hourly	118,097
			52141	Substitute Pay Sup Cont	19,000
			52150	PT Reg. Hourly	31,936
			52190	Other Supplemental Compensation	34,000
			52980	Fringe Benefits Chargeback	135,060
		Salaries & Benefits Total			491,853
		Current Operating & Grants	53060	Contracted Services	7,000
			53110	Overnight Travel	35,000
			53150	Non-Capital Supplies and Materials	47,256
			53640	Special Events	5,000
		Current Operating & Grants Total			94,256
		4605 Total			586,109
4606	Dean Health Care, Pub Safe&Wellness	Salaries & Benefits	52010	FT Reg. Salaried	141,874
			52030	FT Reg. Hourly	59,049
			52141	Substitute Pay Sup Cont	20,000
			52980	Fringe Benefits Chargeback	88,665
		Salaries & Benefits Total			309,588
		Current Operating & Grants	53110	Overnight Travel	4,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	1,200
			53230	Memberships & Certifications	200
			53640	Special Events	1,200
		Current Operating & Grants Total			7,100
		4606 Total			316,688
4611	Staff Development	Salaries & Benefits	52010	FT Reg. Salaried	351,610
			52030	FT Reg. Hourly	52,242
			52120	Employee Recognition Awards	20,000
			52190	Other Supplemental Compensation	2,500
			52980	Fringe Benefits Chargeback	161,633
		Salaries & Benefits Total			587,985
		Current Operating & Grants	53060	Contracted Services	55,000
			53120	Staff & Faculty Dev Training&Travel	200,000
			53150	Non-Capital Supplies and Materials	15,000
			53230	Memberships & Certifications	4,500
			53640	Special Events	50,000
			53641	Retirement Recognitions	7,500
		Current Operating & Grants Total			332,000
		4611 Total			919,985
4612	WDCE Vice President	Salaries & Benefits	52010	FT Reg. Salaried	280,857
			52030	FT Reg. Hourly	67,171

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
		Salaries & Benefits Current Operating & Grants	52190	Other Supplemental Compensation	18,525
			52980	Fringe Benefits Chargeback	145,218
				Salaries & Benefits Total	511,771
			53060	Contracted Services	15,000
			53110	Overnight Travel	16,000
			53130	Same Day Travel	5,000
			53150	Non-Capital Supplies and Materials	5,000
			53170	Technical Training	10,000
			53230	Memberships & Certifications	5,000
			53640	Special Events	15,000
				Current Operating & Grants Total	71,000
4612 Total					582,771
4613	WDCE Director of Programing	Salaries & Benefits	52980	Fringe Benefits Chargeback	157,973
4613 Total				Salaries & Benefits Total	157,973
4614	Director RR Operations	Salaries & Benefits	52010	FT Reg. Salaried	127,143
			52980	Fringe Benefits Chargeback	47,679
				Salaries & Benefits Total	174,822
		Current Operating & Grants	53110	Overnight Travel	7,000
			53130	Same Day Travel	750
			53150	Non-Capital Supplies and Materials	7,800
			53220	Advertising and Promotions	1,600
			53230	Memberships & Certifications	525
			53640	Special Events	3,000
				Current Operating & Grants Total	20,675
4614 Total					195,497
4615	Executive Director, Performing Arts	Salaries & Benefits	52010	FT Reg. Salaried	141,874
			52030	FT Reg. Hourly	44,307
			52980	Fringe Benefits Chargeback	78,236
				Salaries & Benefits Total	264,418
4615 Total					264,418
4616	Comm, English & Journalism	Salaries & Benefits	52010	FT Reg. Salaried	147,825
			52030	FT Reg. Hourly	59,049
			52141	Substitute Pay Sup Cont	4,315
			52190	Other Supplemental Compensation	9,000
			52980	Fringe Benefits Chargeback	90,195
				Salaries & Benefits Total	310,384
		Current Operating & Grants	53110	Overnight Travel	28,000
			53130	Same Day Travel	2,000
			53150	Non-Capital Supplies and Materials	9,816
				Current Operating & Grants Total	39,816
4616 Total					350,200
4619	Dean, Industrial Technology	Salaries & Benefits	52010	FT Reg. Salaried	141,874
			52030	FT Reg. Hourly	55,186
			52141	Substitute Pay Sup Cont	17,136
			52190	Other Supplemental Compensation	30,600
			52980	Fringe Benefits Chargeback	89,395
				Salaries & Benefits Total	334,191
		Current Operating & Grants	53110	Overnight Travel	10,000
			53130	Same Day Travel	1,020
			53150	Non-Capital Supplies and Materials	7,140
			53640	Special Events	9,580
				Current Operating & Grants Total	27,740
4619 Total					361,931
4620	EVP/Provost	Salaries & Benefits	52010	FT Reg. Salaried	254,161
			52030	FT Reg. Hourly	71,681
			52980	Fringe Benefits Chargeback	135,810
				Salaries & Benefits Total	461,652
		Current Operating & Grants	53110	Overnight Travel	10,000
			53690	Contingency	300,000
				Current Operating & Grants Total	310,000
4620 Total					771,652
4625	Dean Comp Sci/Info	Salaries & Benefits	52010	FT Reg. Salaried	141,874
			52030	FT Reg. Hourly	59,049
			52141	Substitute Pay Sup Cont	3,234
			52160	PT Temp. Hourly	15,362

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			52190	Other Supplemental Compensation	23,000
			52980	Fringe Benefits Chargeback	90,626
		Salaries & Benefits Total			333,144
		Current Operating & Grants	53110	Overnight Travel	15,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	1,600
			53640	Special Events	2,500
		Current Operating & Grants Total			19,600
	4625 Total				352,744
4627	Director Registered Nursing	Salaries & Benefits	52010	FT Reg. Salaried	115,628
			52030	FT Reg. Hourly	52,242
			52980	Fringe Benefits Chargeback	72,877
		Salaries & Benefits Total			240,747
		Current Operating & Grants	53110	Overnight Travel	6,000
			53130	Same Day Travel	500
			53640	Special Events	1,000
		Current Operating & Grants Total			7,500
	4627 Total				248,247
4628	Director Dental Hygiene	Salaries & Benefits	52010	FT Reg. Salaried	121,638
			52030	FT Reg. Hourly	49,945
			52980	Fringe Benefits Chargeback	73,833
		Salaries & Benefits Total			245,416
		Current Operating & Grants	53110	Overnight Travel	5,000
			53130	Same Day Travel	500
			53640	Special Events	500
		Current Operating & Grants Total			6,000
	4628 Total				251,416
4629	Dir, Emergency Medical Science	Salaries & Benefits	52010	FT Reg. Salaried	121,638
			52030	FT Reg. Hourly	52,242
			52980	Fringe Benefits Chargeback	75,131
		Salaries & Benefits Total			249,011
		Current Operating & Grants	53110	Overnight Travel	4,500
			53130	Same Day Travel	2,500
			53640	Special Events	1,350
		Current Operating & Grants Total			8,350
	4629 Total				257,361
4630	Dean, Mathematics	Salaries & Benefits	52030	FT Reg. Hourly	59,049
			52141	Substitute Pay Sup Cont	27,000
			52160	PT Temp. Hourly	26,334
			52180	Overtime	1,568
			52190	Other Supplemental Compensation	5,000
			52980	Fringe Benefits Chargeback	38,961
		Salaries & Benefits Total			157,911
	4630 Total				157,911
4631	Dean Science	Salaries & Benefits	52010	FT Reg. Salaried	151,890
			52030	FT Reg. Hourly	299,419
			52150	PT Reg. Hourly	43,368
			52180	Overtime	3,658
			52190	Other Supplemental Compensation	20,000
			52980	Fringe Benefits Chargeback	244,486
		Salaries & Benefits Total			762,820
		Current Operating & Grants	53110	Overnight Travel	5,000
			53130	Same Day Travel	750
			53150	Non-Capital Supplies and Materials	40,000
		Current Operating & Grants Total			45,750
	4631 Total				808,570
4632	Director, Resp Care/Neuro Tech	Salaries & Benefits	52010	FT Reg. Salaried	103,142
			52030	FT Reg. Hourly	52,242
			52980	Fringe Benefits Chargeback	68,195
		Salaries & Benefits Total			223,579
		Current Operating & Grants	53110	Overnight Travel	4,000
			53130	Same Day Travel	600
			53230	Memberships & Certifications	210
			53640	Special Events	2,000
		Current Operating & Grants Total			6,810
	4632 Total				230,389

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					Adopted	
Org Code	Organization Description	Account Type	Account	Account Description	Budget	
4633	Assoc Vice Pres, Academic Affairs	Salaries & Benefits	52010	FT Reg. Salaried	169,456	
			52030	FT Reg. Hourly	64,081	
			52980	Fringe Benefits Chargeback	99,752	
		Salaries & Benefits Total			333,288	
		Current Operating & Grants	53110	Overnight Travel	6,000	
			53130	Same Day Travel	100	
			53150	Non-Capital Supplies and Materials	250	
		Current Operating & Grants Total			6,350	
4633 Total				339,638		
4634	Prof/Director HW	Salaries & Benefits	52030	FT Reg. Hourly	52,242	
			52980	Fringe Benefits Chargeback	29,517	
		Salaries & Benefits Total			81,758	
4634 Total				81,758		
4635	Community Outreach - Credit Inst	Salaries & Benefits	52010	FT Reg. Salaried	103,142	
			52160	PT Temp. Hourly	22,990	
			52980	Fringe Benefits Chargeback	40,632	
		Salaries & Benefits Total			166,764	
		Current Operating & Grants	53060	Contracted Services	500	
			53110	Overnight Travel	7,000	
			53130	Same Day Travel	1,100	
			53150	Non-Capital Supplies and Materials	1,700	
			53170	Technical Training	500	
			53220	Advertising and Promotions	1,000	
			53230	Memberships & Certifications	500	
			53610	Rentals and Leases	9,000	
			53640	Special Events	300	
		Current Operating & Grants Total			21,600	
		4635 Total				188,364
		4636	Dir Prac Nursg & Health Occupations	Salaries & Benefits	52010	FT Reg. Salaried
52980	Fringe Benefits Chargeback				41,931	
Salaries & Benefits Total				153,748		
Current Operating & Grants	53060			Contracted Services	2,500	
	53110			Overnight Travel	6,000	
	53130			Same Day Travel	450	
	53640			Special Events	3,000	
Current Operating & Grants Total				11,950		
4636 Total				165,698		
4637	Dean, Academic Support	Salaries & Benefits	52010	FT Reg. Salaried	151,890	
			52030	FT Reg. Hourly	49,820	
			52141	Substitute Pay Sup Cont	7,507	
			52180	Overtime	1,045	
			52190	Other Supplemental Compensation	5,000	
			52980	Fringe Benefits Chargeback	86,420	
		Salaries & Benefits Total			301,682	
		Current Operating & Grants	53060	Contracted Services	30,000	
			53110	Overnight Travel	80,000	
			53130	Same Day Travel	8,700	
			53150	Non-Capital Supplies and Materials	35,000	
			53161	Computer Software & Licenses	20,000	
			53170	Technical Training	5,000	
53640	Special Events		1,675			
Current Operating & Grants Total			180,375			
4637 Total				482,057		
4638	WDCE Director of Operations	Salaries & Benefits	52010	FT Reg. Salaried	306,105	
			52030	FT Reg. Hourly	406,575	
			52150	PT Reg. Hourly	140,115	
			52160	PT Temp. Hourly	16,553	
			52980	Fringe Benefits Chargeback	369,002	
		Salaries & Benefits Total			1,238,350	
		Current Operating & Grants	53060	Contracted Services	500	
			53110	Overnight Travel	16,000	
			53130	Same Day Travel	300	
			53150	Non-Capital Supplies and Materials	94,000	
53170	Technical Training		1,500			
Current Operating & Grants Total			112,300			
4638 Total				1,350,650		

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
4642	Student Services&Learner Engagement	Salaries & Benefits	52010	FT Reg. Salaried	228,557
			52980	Fringe Benefits Chargeback	85,709
		Salaries & Benefits Total			314,266
		Current Operating & Grants	53060	Contracted Services	15,000
			53110	Overnight Travel	8,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	1,000
			53170	Technical Training	3,500
			53230	Memberships & Certifications	3,500
			53640	Special Events	900
		Current Operating & Grants Total			32,400
		4642 Total			346,666
4644	Grants Leadership & Development	Salaries & Benefits	52010	FT Reg. Salaried	230,642
			52030	FT Reg. Hourly	59,049
			52980	Fringe Benefits Chargeback	119,853
		Salaries & Benefits Total			409,544
		Current Operating & Grants	53060	Contracted Services	1,800
			53110	Overnight Travel	6,700
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	500
			53170	Technical Training	1,000
			53230	Memberships & Certifications	1,300
			53640	Special Events	500
		Current Operating & Grants Total			12,300
		4644 Total			421,844
4645	OHEC Building Manager	Salaries & Benefits	52010	FT Reg. Salaried	103,142
			52150	PT Reg. Hourly	43,975
			52160	PT Temp. Hourly	36,784
			52980	Fringe Benefits Chargeback	48,841
		Salaries & Benefits Total			232,742
		Current Operating & Grants	53130	Same Day Travel	200
			53150	Non-Capital Supplies and Materials	1,000
			53640	Special Events	250
		Current Operating & Grants Total			1,450
		4645 Total			234,192
4646	Academic Initiatives	Salaries & Benefits	52010	FT Reg. Salaried	180,871
			52980	Fringe Benefits Chargeback	67,827
		Salaries & Benefits Total			248,698
		Current Operating & Grants	53110	Overnight Travel	8,000
			53130	Same Day Travel	1,200
			53150	Non-Capital Supplies and Materials	500
		Current Operating & Grants Total			9,700
		4646 Total			258,398
4648	Faculty Development	Salaries & Benefits	52010	FT Reg. Salaried	183,030
			52110	PT Credit Instruction Sup Cont	13,167
			52120	Employee Recognition Awards	10,000
			52190	Other Supplemental Compensation	90,000
			52320	Distinguished Service Awards	50,000
			52980	Fringe Benefits Chargeback	79,469
		Salaries & Benefits Total			425,666
		Current Operating & Grants	53060	Contracted Services	20,000
			53110	Overnight Travel	4,000
			53120	Staff & Faculty Dev Training&Travel	160,000
			53121	Faculty Continuing Ed Grants	35,000
			53130	Same Day Travel	750
			53150	Non-Capital Supplies and Materials	5,000
		Current Operating & Grants Total			224,750
		4648 Total			650,416
4649	College Grant Match	Salaries & Benefits	52190	Other Supplemental Compensation	66,561
			52980	Fringe Benefits Chargeback	6,989
		Salaries & Benefits Total			73,550
		Current Operating & Grants	56010	Grants	361,377
		Current Operating & Grants Total			361,377
		4649 Total			434,927
4651	Director Fire Science	Salaries & Benefits	52010	FT Reg. Salaried	98,230
			52030	FT Reg. Hourly	54,037

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			52980	Fringe Benefits Chargeback	67,367
		Salaries & Benefits Total			219,635
		Current Operating & Grants	53110	Overnight Travel	6,000
			53130	Same Day Travel	1,500
			53230	Memberships & Certifications	1,000
			53640	Special Events	1,000
		Current Operating & Grants Total			9,500
4651 Total					229,135
4652	WDCE Director of Business Solutions	Salaries & Benefits	52150	PT Reg. Hourly	27,509
			52980	Fringe Benefits Chargeback	179,767
		Salaries & Benefits Total			207,276
4652 Total					207,276
4707	Benchmarking/Market Research	Salaries & Benefits	52980	Fringe Benefits Chargeback	122,577
		Salaries & Benefits Total			122,577
4707 Total					122,577
4710	Assess, Eval, Inst Outcomes	Salaries & Benefits	52010	FT Reg. Salaried	117,669
			52030	FT Reg. Hourly	105,945
			52190	Other Supplemental Compensation	3,000
			52980	Fringe Benefits Chargeback	104,300
		Salaries & Benefits Total			330,914
		Current Operating & Grants	53060	Contracted Services	2,000
			53110	Overnight Travel	5,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	200
			53170	Technical Training	1,000
			53230	Memberships & Certifications	500
			53640	Special Events	15,000
		Current Operating & Grants Total			24,200
4710 Total					355,114
4801	Developing Programs	Salaries & Benefits	52110	PT Credit Instruction Sup Cont	7,733
			52190	Other Supplemental Compensation	2,000
			52980	Fringe Benefits Chargeback	1,022
		Salaries & Benefits Total			10,755
		Current Operating & Grants	53060	Contracted Services	27,000
			53110	Overnight Travel	2,000
			53230	Memberships & Certifications	800
			53640	Special Events	1,000
		Current Operating & Grants Total			30,800
4801 Total					41,555
4812	Foundation Awards Account	Salaries & Benefits	52980	Fringe Benefits Chargeback	1,575
		Salaries & Benefits Total			1,575
4812 Total					1,575
5101	Student Success & Engagement	Salaries & Benefits	52010	FT Reg. Salaried	197,981
			52030	FT Reg. Hourly	53,829
			52980	Fringe Benefits Chargeback	104,656
		Salaries & Benefits Total			356,466
		Current Operating & Grants	53060	Contracted Services	6,000
			53110	Overnight Travel	10,000
			53130	Same Day Travel	750
			53150	Non-Capital Supplies and Materials	5,000
			53640	Special Events	12,000
		Current Operating & Grants Total			33,750
5101 Total					390,216
5102	Student Services & Success	Salaries & Benefits	52010	FT Reg. Salaried	151,890
			52030	FT Reg. Hourly	55,019
			52160	PT Temp. Hourly	1,045
			52980	Fringe Benefits Chargeback	88,133
		Salaries & Benefits Total			296,087
		Current Operating & Grants	53060	Contracted Services	12,000
			53110	Overnight Travel	9,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	700
			53640	Special Events	6,000
		Current Operating & Grants Total			28,200
5102 Total					324,287

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
5103	Orient. & New Stu. Retention	Salaries & Benefits	52010	FT Reg. Salaried	76,917
			52030	FT Reg. Hourly	342,495
			52980	Fringe Benefits Chargeback	222,353
		Salaries & Benefits Total			641,765
		Current Operating & Grants	53110	Overnight Travel	4,500
			53130	Same Day Travel	150
			53150	Non-Capital Supplies and Materials	3,100
			53170	Technical Training	8,000
			53640	Special Events	1,500
		Current Operating & Grants Total			17,250
		5103 Total			659,015
5104	Admissions	Salaries & Benefits	52010	FT Reg. Salaried	267,790
			52030	FT Reg. Hourly	280,147
			52160	PT Temp. Hourly	195,938
			52180	Overtime	2,090
			52980	Fringe Benefits Chargeback	258,704
		Salaries & Benefits Total			1,004,669
		Current Operating & Grants	53110	Overnight Travel	21,000
			53150	Non-Capital Supplies and Materials	9,000
			53170	Technical Training	2,000
			53190	Recruiting Travel	4,000
			53220	Advertising and Promotions	13,000
			53230	Memberships & Certifications	2,774
			53640	Special Events	22,500
		Current Operating & Grants Total			74,274
		5104 Total			1,078,943
5105	Enrollment Services	Salaries & Benefits	52010	FT Reg. Salaried	604,033
			52030	FT Reg. Hourly	639,179
			52070	FT Temp. Hourly	38,858
			52150	PT Reg. Hourly	503,394
			52160	PT Temp. Hourly	20,900
			52180	Overtime	1,568
			52190	Other Supplemental Compensation	2,000
			52980	Fringe Benefits Chargeback	686,110
		Salaries & Benefits Total			2,496,041
		Current Operating & Grants	53060	Contracted Services	7,500
			53110	Overnight Travel	18,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	17,000
			53161	Computer Software & Licenses	16,000
			53210	Printing, Binding & Publications	10,000
			53640	Special Events	300
		Current Operating & Grants Total			69,300
		5105 Total			2,565,341
5106	International & Immigrant Stu Serv	Salaries & Benefits	52010	FT Reg. Salaried	167,808
			52030	FT Reg. Hourly	222,769
			52150	PT Reg. Hourly	26,246
			52160	PT Temp. Hourly	16,302
			52180	Overtime	523
			52980	Fringe Benefits Chargeback	194,377
		Salaries & Benefits Total			628,025
		Current Operating & Grants	53060	Contracted Services	5,500
			53110	Overnight Travel	9,000
			53130	Same Day Travel	300
			53150	Non-Capital Supplies and Materials	1,800
			53170	Technical Training	2,000
			53230	Memberships & Certifications	1,185
			53640	Special Events	3,000
		Current Operating & Grants Total			22,785
		5106 Total			650,810
5111	Access Services	Salaries & Benefits	52010	FT Reg. Salaried	346,056
			52020	FT Reg. Faculty	282,811
			52150	PT Reg. Hourly	181,779
			52160	PT Temp. Hourly	188,100

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
		Salaries & Benefits Total Current Operating & Grants	52190	Other Supplemental Compensation	7,000
			52980	Fringe Benefits Chargeback	288,704
					1,294,450
			53060	Contracted Services	60,000
			53110	Overnight Travel	9,000
			53130	Same Day Travel	350
			53150	Non-Capital Supplies and Materials	26,500
			53170	Technical Training	4,500
			53230	Memberships & Certifications	2,200
			53640	Special Events	775
			56010	Grants	20,000
				Current Operating & Grants Total	123,325
5111 Total				1,417,775	
5112	Supported Education Programs	Salaries & Benefits Current Operating & Grants	52010	FT Reg. Salaried	227,197
			52130	PT Noncredit Instruction Sup Cont	128,000
			52150	PT Reg. Hourly	30,527
			52160	PT Temp. Hourly	111,683
			52980	Fringe Benefits Chargeback	113,016
				Salaries & Benefits Total	610,423
			53110	Overnight Travel	6,900
			53150	Non-Capital Supplies and Materials	4,500
			53170	Technical Training	650
			53640	Special Events	2,500
				Current Operating & Grants Total	14,550
			5112 Total		
5114	Veteran & Military Resource Center	Salaries & Benefits Current Operating & Grants	52010	FT Reg. Salaried	93,021
			52030	FT Reg. Hourly	164,639
			52150	PT Reg. Hourly	28,452
			52160	PT Temp. Hourly	77,330
			52180	Overtime	1,672
			52190	Other Supplemental Compensation	2,000
			52980	Fringe Benefits Chargeback	132,666
				Salaries & Benefits Total	499,779
			53110	Overnight Travel	7,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	4,000
			53220	Advertising and Promotions	4,000
			53230	Memberships & Certifications	650
			53640	Special Events	6,000
				Current Operating & Grants Total	22,150
			5114 Total		
5116	Global Engagement	Salaries & Benefits Current Operating & Grants	52010	FT Reg. Salaried	100,662
			52030	FT Reg. Hourly	59,049
			52110	PT Credit Instruction Sup Cont	8,360
			52140	Overload Credit Instrction Sup Cont	32,918
			52150	PT Reg. Hourly	64,342
			52190	Other Supplemental Compensation	33,000
			52980	Fringe Benefits Chargeback	89,244
				Salaries & Benefits Total	387,574
			53060	Contracted Services	27,150
			53110	Overnight Travel	132,200
			53130	Same Day Travel	1,000
			53150	Non-Capital Supplies and Materials	2,500
			53161	Computer Software & Licenses	500
			53230	Memberships & Certifications	1,750
			53640	Special Events	5,000
				Current Operating & Grants Total	170,100
5116 Total				557,674	
5141	Model U.N.	Current Operating & Grants	53110	Overnight Travel	17,000
5141 Total				17,000	
5201	Student Activities	Salaries & Benefits	52010	FT Reg. Salaried	388,668
			52030	FT Reg. Hourly	158,187
			52160	PT Temp. Hourly	120,456
			52980	Fringe Benefits Chargeback	235,126
				Salaries & Benefits Total	902,437

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
		Current Operating & Grants	53060	Contracted Services	5,000
			53110	Overnight Travel	10,000
			53130	Same Day Travel	100
			53150	Non-Capital Supplies and Materials	2,950
			Current Operating & Grants Total		18,050
5201 Total					920,487
5205	Graduation	Current Operating & Grants	53640	Special Events	3,000
				Current Operating & Grants Total	3,000
5205 Total					3,000
5207	Athletics Director	Salaries & Benefits	52010	FT Reg. Salaried	279,512
			52030	FT Reg. Hourly	59,049
			52150	PT Reg. Hourly	67,122
			52160	PT Temp. Hourly	41,551
			52180	Overtime	2,090
			52980	Fringe Benefits Chargeback	152,451
			Salaries & Benefits Total		601,775
		Current Operating & Grants	53060	Contracted Services	72,800
			53110	Overnight Travel	10,000
			53130	Same Day Travel	750
			53150	Non-Capital Supplies and Materials	102,950
			53230	Memberships & Certifications	24,000
			53610	Rentals and Leases	1,000
			53640	Special Events	20,000
			Current Operating & Grants Total		231,500
5207 Total					833,275
5214	Honors & Community Based Learning	Salaries & Benefits	52010	FT Reg. Salaried	144,489
			52020	FT Reg. Faculty	111,585
			52110	PT Credit Instruction Sup Cont	8,360
			52140	Overload Credit Instrction Sup Cont	8,360
			52160	PT Temp. Hourly	31,350
			52180	Overtime	523
			52190	Other Supplemental Compensation	20,000
			52980	Fringe Benefits Chargeback	102,673
			Salaries & Benefits Total		427,339
		Current Operating & Grants	53110	Overnight Travel	4,500
			53130	Same Day Travel	1,500
			53150	Non-Capital Supplies and Materials	4,000
			53230	Memberships & Certifications	1,000
			53640	Special Events	2,500
			Current Operating & Grants Total		13,500
5214 Total					440,839
5301	Career Development Center	Salaries & Benefits	52010	FT Reg. Salaried	329,868
			52030	FT Reg. Hourly	103,460
			52130	PT Noncredit Instruction Sup Cont	1,000
			52150	PT Reg. Hourly	124,469
			52160	PT Temp. Hourly	83,438
			52180	Overtime	2,195
			52190	Other Supplemental Compensation	3,000
			52980	Fringe Benefits Chargeback	209,583
			Salaries & Benefits Total		857,013
		Current Operating & Grants	53110	Overnight Travel	9,000
			53130	Same Day Travel	2,000
			53150	Non-Capital Supplies and Materials	62,420
			53230	Memberships & Certifications	785
			53640	Special Events	7,800
			Current Operating & Grants Total		82,005
5301 Total					939,018
5302	Testing & Assessment Services	Salaries & Benefits	52010	FT Reg. Salaried	174,266
			52030	FT Reg. Hourly	169,692
			52150	PT Reg. Hourly	189,541
			52160	PT Temp. Hourly	32,918
			52180	Overtime	523
			52980	Fringe Benefits Chargeback	194,350
			Salaries & Benefits Total		761,289
		Current Operating & Grants	53110	Overnight Travel	6,000
			53130	Same Day Travel	100

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
5302			53150	Non-Capital Supplies and Materials	124,000
			53230	Memberships & Certifications	500
			Current Operating & Grants Total		
					130,600
			5302 Total		
					891,889
			52010	FT Reg. Salaried	186,414
			52020	FT Reg. Faculty	1,869,396
			52030	FT Reg. Hourly	156,725
			52150	PT Reg. Hourly	531,754
5303	Counseling	Salaries & Benefits	52160	PT Temp. Hourly	10,973
			52190	Other Supplemental Compensation	45,000
			52980	Fringe Benefits Chargeback	996,952
			Salaries & Benefits Total		
					3,797,214
			Current Operating & Grants		
			53110	Overnight Travel	28,364
			53130	Same Day Travel	1,000
			53150	Non-Capital Supplies and Materials	13,785
			53230	Memberships & Certifications	500
5303			53640	Special Events	1,500
			Current Operating & Grants Total		
					45,149
			5303 Total		
					3,842,363
5304	SAMHSA Suicide Prevention Grant	Salaries & Benefits	52190	Other Supplemental Compensation	17,993
			52980	Fringe Benefits Chargeback	6,807
			Salaries & Benefits Total		
					24,800
			5304 Total		
					24,800
5401	Student Financial Aid	Salaries & Benefits	52010	FT Reg. Salaried	510,824
			52030	FT Reg. Hourly	802,377
			52150	PT Reg. Hourly	53,379
			52160	PT Temp. Hourly	7,838
			52180	Overtime	5,225
			52210	College Work Study	98,288
			52980	Fringe Benefits Chargeback	676,571
			Salaries & Benefits Total		
					2,154,501
			Current Operating & Grants		
5401			53060	Contracted Services	75,000
			53110	Overnight Travel	40,000
			53130	Same Day Travel	5,000
			53150	Non-Capital Supplies and Materials	10,000
			53230	Memberships & Certifications	6,000
			53640	Special Events	5,000
			56018	Foster Care & Killed on Duty Grant	70,000
			56032	Federal SEOG Match	119,045
			Current Operating & Grants Total		
					330,045
5401			5401 Total		
					2,484,546
5601	Athletic Training	Salaries & Benefits	52010	FT Reg. Salaried	150,816
			52980	Fringe Benefits Chargeback	56,556
			Salaries & Benefits Total		
					207,372
			Current Operating & Grants		
			53060	Contracted Services	26,000
			53150	Non-Capital Supplies and Materials	47,000
			53230	Memberships & Certifications	4,000
			Current Operating & Grants Total		
					77,000
5601			5601 Total		
					284,372
5602	Baseball	Salaries & Benefits	52010	FT Reg. Salaried	186,878
			52160	PT Temp. Hourly	24,558
			52980	Fringe Benefits Chargeback	72,167
			Salaries & Benefits Total		
					283,602
			Current Operating & Grants		
			53020	Event Officials	13,000
			53150	Non-Capital Supplies and Materials	83,200
			53190	Recruiting Travel	6,240
			53230	Memberships & Certifications	3,120
5602			Current Operating & Grants Total		
					105,560
			5602 Total		
					389,162
5603	Men's Basketball	Salaries & Benefits	52010	FT Reg. Salaried	131,313
			52160	PT Temp. Hourly	19,855
			52980	Fringe Benefits Chargeback	50,930
			Salaries & Benefits Total		
					202,098
			Current Operating & Grants		
			53020	Event Officials	20,000
			53150	Non-Capital Supplies and Materials	31,200

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget		
		Current Operating & Grants Total	53190	Recruiting Travel	8,320		
			53230	Memberships & Certifications	2,080		
					61,600		
5603 Total					263,698		
5604	Women's Basketball	Salaries & Benefits	52010	FT Reg. Salaried	149,198		
			52160	PT Temp. Hourly	19,855		
			52980	Fringe Benefits Chargeback	57,637		
		Salaries & Benefits Total				226,690	
		Current Operating & Grants	53020	Event Officials	20,000		
			53150	Non-Capital Supplies and Materials	31,200		
			53190	Recruiting Travel	8,320		
			53230	Memberships & Certifications	2,080		
		Current Operating & Grants Total				61,600	
		5604 Total					288,290
		5607	Men's Soccer	Salaries & Benefits	52010	FT Reg. Salaried	137,423
52160	PT Temp. Hourly				9,405		
52980	Fringe Benefits Chargeback				52,333		
Salaries & Benefits Total						199,161	
Current Operating & Grants	53020			Event Officials	10,000		
	53150			Non-Capital Supplies and Materials	37,440		
	53190			Recruiting Travel	8,000		
	53230			Memberships & Certifications	2,040		
Current Operating & Grants Total						57,480	
5607 Total							256,641
5608	Women's Soccer			Salaries & Benefits	52010	FT Reg. Salaried	141,559
		52160	PT Temp. Hourly		9,405		
		52980	Fringe Benefits Chargeback		53,884		
		Salaries & Benefits Total				204,848	
		Current Operating & Grants	53020	Event Officials	10,000		
			53150	Non-Capital Supplies and Materials	32,000		
			53190	Recruiting Travel	6,120		
			53230	Memberships & Certifications	2,040		
		Current Operating & Grants Total				50,160	
		5608 Total					255,008
		5609	Softball	Salaries & Benefits	52010	FT Reg. Salaried	185,991
52160	PT Temp. Hourly				24,558		
52980	Fringe Benefits Chargeback				71,834		
Salaries & Benefits Total						282,383	
Current Operating & Grants	53020			Event Officials	9,000		
	53150			Non-Capital Supplies and Materials	62,400		
	53190			Recruiting Travel	5,200		
	53230			Memberships & Certifications	3,120		
Current Operating & Grants Total						79,720	
5609 Total							362,103
5612	Volleyball			Salaries & Benefits	52010	FT Reg. Salaried	140,823
		52160	PT Temp. Hourly		16,720		
		52980	Fringe Benefits Chargeback		54,230		
		Salaries & Benefits Total				211,773	
		Current Operating & Grants	53020	Event Officials	14,000		
			53150	Non-Capital Supplies and Materials	24,960		
			53190	Recruiting Travel	3,120		
			53230	Memberships & Certifications	2,080		
		Current Operating & Grants Total				44,160	
		5612 Total					255,933
		6101	Board of Trustees Office	Current Operating & Grants	53060	Contracted Services	5,000
53110	Overnight Travel				21,000		
53130	Same Day Travel				500		
53150	Non-Capital Supplies and Materials				1,500		
53230	Memberships & Certifications				130,000		
53640	Special Events				8,400		
Current Operating & Grants Total							166,400
6101 Total					166,400		
6102	Presidents Office	Salaries & Benefits	52010	FT Reg. Salaried	472,142		
			52030	FT Reg. Hourly	131,210		

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
		Salaries & Benefits Current Operating & Grants	52180	Overtime	3,449
			52980	Fringe Benefits Chargeback	251,187
				Salaries & Benefits Total	857,987
			53060	Contracted Services	5,000
			53110	Overnight Travel	20,000
			53130	Same Day Travel	2,000
			53150	Non-Capital Supplies and Materials	4,000
			53230	Memberships & Certifications	5,500
			53640	Special Events	10,000
			53690	Contingency	200,000
				Current Operating & Grants Total	246,500
6102 Total					1,104,487
6104	Exec VP, Finance and Admin Services	Salaries & Benefits Current Operating & Grants	52010	FT Reg. Salaried	227,278
			52030	FT Reg. Hourly	76,922
			52980	Fringe Benefits Chargeback	128,690
				Salaries & Benefits Total	432,890
			53060	Contracted Services	1,000
			53110	Overnight Travel	4,000
			53150	Non-Capital Supplies and Materials	800
			53230	Memberships & Certifications	6,800
			53640	Special Events	2,000
			53690	Contingency	100,000
				Current Operating & Grants Total	114,600
6104 Total					547,490
6108	General Counsel	Salaries & Benefits Current Operating & Grants	52010	FT Reg. Salaried	318,569
			52030	FT Reg. Hourly	62,556
			52980	Fringe Benefits Chargeback	154,808
				Salaries & Benefits Total	535,933
			53030	Legal Services	150,000
			53110	Overnight Travel	12,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	500
			53161	Computer Software & Licenses	10,000
			53170	Technical Training	1,000
			53230	Memberships & Certifications	4,500
			53640	Special Events	250
				Current Operating & Grants Total	178,750
6108 Total					714,683
6111	Institutional Research	Salaries & Benefits Current Operating & Grants	52010	FT Reg. Salaried	496,620
			52190	Other Supplemental Compensation	12,000
			52980	Fringe Benefits Chargeback	187,493
				Salaries & Benefits Total	696,113
			53060	Contracted Services	24,325
			53110	Overnight Travel	9,000
			53130	Same Day Travel	1,650
			53150	Non-Capital Supplies and Materials	3,000
			53161	Computer Software & Licenses	13,000
			53230	Memberships & Certifications	945
				Current Operating & Grants Total	51,920
6111 Total					748,033
6118	Institutional Effectiveness	Salaries & Benefits Current Operating & Grants	52010	FT Reg. Salaried	152,352
			52030	FT Reg. Hourly	67,171
			52980	Fringe Benefits Chargeback	95,084
				Salaries & Benefits Total	314,607
			53110	Overnight Travel	11,000
			53116	Travel - Accreditation	30,000
			53130	Same Day Travel	200
			53150	Non-Capital Supplies and Materials	500
			53230	Memberships & Certifications	300
			53231	Accreditation Expenses	14,000
			53640	Special Events	1,500
				Current Operating & Grants Total	57,500
6118 Total					372,107
6120	Strategic Plan Initiatives	Salaries & Benefits	52190	Other Supplemental Compensation	45,000
			52980	Fringe Benefits Chargeback	4,725
				Salaries & Benefits Total	49,725

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6120		Current Operating & Grants	53060	Contracted Services	85,000
			53640	Special Events	10,000
		Current Operating & Grants Total			95,000
					144,725
		Salaries & Benefits	52010	FT Reg. Salaried	731,731
			52150	PT Reg. Hourly	24,197
			52980	Fringe Benefits Chargeback	278,271
		Salaries & Benefits Total			1,034,198
		Current Operating & Grants	53040	Audit Services	95,000
			53060	Contracted Services	588,000
6201	Financial Services		53110	Overnight Travel	6,000
			53150	Non-Capital Supplies and Materials	1,200
			53161	Computer Software & Licenses	23,153
			53170	Technical Training	600
			53640	Special Events	3,000
			55610	Income Tax	2,500
		Current Operating & Grants Total			719,453
					1,753,651
		Salaries & Benefits	52090	Vacation Adjustment Expense	420,000
			52091	Retirement Incentive Expense	300,000
6203	Employee Benefits		52350	Severance Pay	100,000
			52915	KPERS Employer	100,000
		Salaries & Benefits Total			920,000
		Current Operating & Grants	53060	Contracted Services	10,000
			53122	Tuition Reimbursement	550,000
		Current Operating & Grants Total			560,000
					1,480,000
		Salaries & Benefits	52010	FT Reg. Salaried	103,142
			52030	FT Reg. Hourly	146,139
			52180	Overtime	366
6204	Payroll		52980	Fringe Benefits Chargeback	121,247
		Salaries & Benefits Total			370,894
		Current Operating & Grants	53060	Contracted Services	21,000
			53110	Overnight Travel	2,500
			53150	Non-Capital Supplies and Materials	300
			53170	Technical Training	1,000
			53230	Memberships & Certifications	750
		Current Operating & Grants Total			25,550
					396,444
		Salaries & Benefits	52010	FT Reg. Salaried	219,660
6205	Audit and Advisory Services		52150	PT Reg. Hourly	41,007
			52980	Fringe Benefits Chargeback	88,934
		Salaries & Benefits Total			349,600
		Current Operating & Grants	53060	Contracted Services	79,239
			53110	Overnight Travel	21,000
			53130	Same Day Travel	750
			53150	Non-Capital Supplies and Materials	250
			53230	Memberships & Certifications	2,203
		Current Operating & Grants Total			103,442
					453,043
6206	Bursar Operations	Salaries & Benefits	52010	FT Reg. Salaried	247,028
			52030	FT Reg. Hourly	223,103
			52070	FT Temp. Hourly	48,671
			52150	PT Reg. Hourly	139,870
			52180	Overtime	1,469
			52980	Fringe Benefits Chargeback	261,023
		Salaries & Benefits Total			921,164
		Current Operating & Grants	53045	Collection Costs	60,000
			53060	Contracted Services	6,550
			53110	Overnight Travel	7,700
6206			53130	Same Day Travel	985
			53150	Non-Capital Supplies and Materials	600
			53170	Technical Training	800
			53270	Bad Debt Expense	370,000
		Current Operating & Grants Total			446,635
					1,367,799
					1,367,799

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Org Code	Organization Description	Account Type	Account	Account Description	Budget	
6210	Accounts Payable	Salaries & Benefits	52010	FT Reg. Salaried	103,142	
			52030	FT Reg. Hourly	162,885	
			52980	Fringe Benefits Chargeback	130,708	
		Salaries & Benefits Total			396,735	
		Current Operating & Grants	53110	Overnight Travel	5,000	
			53150	Non-Capital Supplies and Materials	1,200	
			53170	Technical Training	1,000	
		Current Operating & Grants Total			7,200	
6210 Total				403,935		
6222	Budget Reallocation Pool	Salaries & Benefits	52010	FT Reg. Salaried	132,209	
			52020	FT Reg. Faculty	348,033	
			52030	FT Reg. Hourly	55,019	
			52150	PT Reg. Hourly	26,227	
			52690	Salaries Contingency	91,824	
			52691	Salaries Vacancy Factor	-4,500,000	
			52980	Fringe Benefits Chargeback	620,341	
		Salaries & Benefits Total			-3,226,347	
6222 Total				-3,226,347		
6302	Human Resources	Salaries & Benefits	52010	FT Reg. Salaried	1,295,526	
			52030	FT Reg. Hourly	149,835	
			52150	PT Reg. Hourly	69,746	
			52980	Fringe Benefits Chargeback	581,638	
		Salaries & Benefits Total			2,096,745	
		Current Operating & Grants	53060	Contracted Services	200,000	
			53110	Overnight Travel	35,000	
			53130	Same Day Travel	1,500	
			53150	Non-Capital Supplies and Materials	23,000	
			53170	Technical Training	15,000	
			53180	Applicant Travel	15,000	
			53220	Advertising and Promotions	50,000	
			53230	Memberships & Certifications	5,000	
			53640	Special Events	1,000	
		Current Operating & Grants Total			345,500	
		6302 Total				2,442,245
		6303	Wellness	Salaries & Benefits	52190	Other Supplemental Compensation
52980	Fringe Benefits Chargeback				4,122	
Salaries & Benefits Total				14,122		
Current Operating & Grants	53150			Non-Capital Supplies and Materials	1,000	
	53230			Memberships & Certifications	450	
	53640			Special Events	1,500	
Current Operating & Grants Total				2,950		
6303 Total				17,072		
6311	Scheduling & Event Management	Salaries & Benefits	52010	FT Reg. Salaried	91,322	
			52030	FT Reg. Hourly	156,725	
			52180	Overtime	4,180	
			52980	Fringe Benefits Chargeback	122,796	
		Salaries & Benefits Total			375,023	
		Current Operating & Grants	53110	Overnight Travel	10,000	
			53130	Same Day Travel	2,000	
			53150	Non-Capital Supplies and Materials	21,000	
			53170	Technical Training	3,000	
			53230	Memberships & Certifications	200	
		Current Operating & Grants Total			36,200	
		Capital Expenditures	54050	Furniture and Equipment	12,000	
		Capital Expenditures Total			12,000	
6311 Total				423,223		
6319	Sustainability Initiatives	Salaries & Benefits	52980	Fringe Benefits Chargeback	25,566	
Salaries & Benefits Total			25,566			
6319 Total				25,566		
6320	Exec Director Sustainability	Salaries & Benefits	52010	FT Reg. Salaried	144,587	
			52070	FT Temp. Hourly	59,049	
			52110	PT Credit Instruction Sup Cont	9,405	
			52150	PT Reg. Hourly	20,464	
			52190	Other Supplemental Compensation	15,540	
			52980	Fringe Benefits Chargeback	93,476	
			Salaries & Benefits Total			342,521

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					Adopted		
Org Code	Organization Description	Account Type	Account	Account Description	Budget		
		Current Operating & Grants	53060	Contracted Services	24,000		
			53110	Overnight Travel	21,000		
			53130	Same Day Travel	600		
			53150	Non-Capital Supplies and Materials	20,000		
			53170	Technical Training	500		
			53230	Memberships & Certifications	6,500		
			53620	Repairs and Maintenance	1,200		
			53640	Special Events	3,500		
			Current Operating & Grants Total				77,300
		6320 Total				419,821	
6321	Police Department	Salaries & Benefits	52010	FT Reg. Salaried	215,759		
			52030	FT Reg. Hourly	2,035,716		
			52150	PT Reg. Hourly	58,182		
			52180	Overtime	78,375		
			52181	Overtime Charge-backs	-10,973		
			52980	Fringe Benefits Chargeback	1,240,399		
			Salaries & Benefits Total				3,617,459
			Current Operating & Grants	53060	Contracted Services	57,000	
				53110	Overnight Travel	5,000	
		53130		Same Day Travel	15,000		
		53150		Non-Capital Supplies and Materials	108,000		
		53170		Technical Training	2,500		
		53230		Memberships & Certifications	1,000		
		53620		Repairs and Maintenance	10,000		
		53640		Special Events	1,000		
		Current Operating & Grants Total				199,500	
		Capital Expenditures	54050	Furniture and Equipment	116,481		
		Capital Expenditures Total				116,481	
		6321 Total				3,933,440	
6324	Insurance and Risk Management	Salaries & Benefits	52160	PT Temp. Hourly	4,389		
			52950	Worker's Compensation	291,000		
			52980	Fringe Benefits Chargeback	373		
		Salaries & Benefits Total				295,762	
		Current Operating & Grants	53050	Insurance, Property/Casualty/Other	1,470,000		
			53060	Contracted Services	75,000		
			53110	Overnight Travel	7,500		
			53130	Same Day Travel	250		
			53150	Non-Capital Supplies and Materials	250		
			53230	Memberships & Certifications	1,200		
			53620	Repairs and Maintenance	10,000		
			Current Operating & Grants Total				1,564,200
6324 Total					1,859,962		
6325	Security Access Control Systems	Salaries & Benefits	52010	FT Reg. Salaried	76,917		
			52030	FT Reg. Hourly	178,002		
			52150	PT Reg. Hourly	31,273		
			52980	Fringe Benefits Chargeback	134,419		
		Salaries & Benefits Total				420,611	
		Current Operating & Grants	53060	Contracted Services	6,000		
			53130	Same Day Travel	250		
			53150	Non-Capital Supplies and Materials	41,835		
			53161	Computer Software & Licenses	5,428		
			53230	Memberships & Certifications	600		
			53620	Repairs and Maintenance	106,770		
			Current Operating & Grants Total				160,883
6325 Total					581,494		
6326	Mission Continuity	Salaries & Benefits	52010	FT Reg. Salaried	173,580		
			52980	Fringe Benefits Chargeback	65,093		
		Salaries & Benefits Total				238,673	
		Current Operating & Grants	53060	Contracted Services	8,200		
			53110	Overnight Travel	3,500		
			53130	Same Day Travel	250		
Current Operating & Grants Total				11,950			
6326 Total				250,623			

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					Adopted	
Org Code	Organization Description	Account Type	Account	Account Description	Budget	
6331	Procurement Services	Salaries & Benefits	52010	FT Reg. Salaried	452,804	
			52030	FT Reg. Hourly	68,674	
			52980	Fringe Benefits Chargeback	208,603	
		Salaries & Benefits Total				730,081
		Current Operating & Grants	53110	Overnight Travel	8,000	
			53130	Same Day Travel	250	
			53150	Non-Capital Supplies and Materials	500	
			53161	Computer Software & Licenses	20,200	
			53170	Technical Training	2,000	
			53230	Memberships & Certifications	2,100	
			53640	Special Events	3,800	
		Current Operating & Grants Total				36,850
6331 Total				766,931		
6332	Repair & Replacement Contingency	Current Operating & Grants	53150	Non-Capital Supplies and Materials	40,000	
			53620	Repairs and Maintenance	35,000	
		Current Operating & Grants Total				75,000
6332 Total				75,000		
6334	Warehouse / Postal Services	Salaries & Benefits	52010	FT Reg. Salaried	78,616	
			52030	FT Reg. Hourly	138,163	
			52150	PT Reg. Hourly	72,459	
			52980	Fringe Benefits Chargeback	119,137	
		Salaries & Benefits Total				408,374
		Current Operating & Grants	53060	Contracted Services	41,000	
			53150	Non-Capital Supplies and Materials	133,000	
			53161	Computer Software & Licenses	55,671	
			53230	Memberships & Certifications	1,080	
			53610	Rentals and Leases	2,780	
			53620	Repairs and Maintenance	14,512	
			53630	Freight	18,000	
			53650	Postage	220,000	
		Current Operating & Grants Total				486,043
		Capital Expenditures	54050	Furniture and Equipment	70,000	
Capital Expenditures Total				70,000		
6334 Total				964,417		
6341	Transportation	Salaries & Benefits	52030	FT Reg. Hourly	67,171	
			52150	PT Reg. Hourly	23,453	
			52180	Overtime	627	
			52980	Fringe Benefits Chargeback	41,704	
		Salaries & Benefits Total				132,955
		Current Operating & Grants	53060	Contracted Services	400	
			53150	Non-Capital Supplies and Materials	40,000	
			53350	Gasoline	75,000	
			53610	Rentals and Leases	1,000	
			53620	Repairs and Maintenance	35,000	
		Current Operating & Grants Total				151,400
		Capital Expenditures	54050	Furniture and Equipment	140,000	
		Capital Expenditures Total				140,000
6341 Total				424,355		
6351	Network & Data Center Operations	Salaries & Benefits	52010	FT Reg. Salaried	984,800	
			52030	FT Reg. Hourly	178,294	
			52150	PT Reg. Hourly	113,559	
			52980	Fringe Benefits Chargeback	488,206	
		Salaries & Benefits Total				1,764,859
		Current Operating & Grants	53060	Contracted Services	12,200	
			53130	Same Day Travel	250	
			53150	Non-Capital Supplies and Materials	100,000	
			53161	Computer Software & Licenses	279,350	
			53230	Memberships & Certifications	18,700	
			53340	Unified Communications	387,300	
			53620	Repairs and Maintenance	127,000	
			53640	Special Events	120	
		Current Operating & Grants Total				924,920
		Capital Expenditures	54050	Furniture and Equipment	105,000	
			54080	Building Improvements	224,000	
		Capital Expenditures Total				329,000
6351 Total				3,018,779		

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					Adopted	
Org Code	Organization Description	Account Type	Account	Account Description	Budget	
6356	Emergency Management	Salaries & Benefits	52010	FT Reg. Salaried	110,533	
			52030	FT Reg. Hourly	59,049	
			52980	Fringe Benefits Chargeback	74,812	
		Salaries & Benefits Total				244,394
		Current Operating & Grants	53060	Contracted Services	52,740	
			53110	Overnight Travel	9,000	
			53130	Same Day Travel	500	
			53150	Non-Capital Supplies and Materials	19,336	
			53170	Technical Training	3,000	
			53230	Memberships & Certifications	800	
			53640	Special Events	3,000	
		Current Operating & Grants Total				88,376
		6356 Total				332,770
6401	Enterprise Application Support	Salaries & Benefits	52010	FT Reg. Salaried	1,723,565	
			52980	Fringe Benefits Chargeback	646,337	
			Salaries & Benefits Total			2,369,902
		Current Operating & Grants	53060	Contracted Services	1,052,023	
			53130	Same Day Travel	600	
			53150	Non-Capital Supplies and Materials	500	
			53161	Computer Software & Licenses	2,231,262	
			53230	Memberships & Certifications	850	
			53340	Unified Communications	628,315	
			53640	Special Events	500	
		Current Operating & Grants Total				3,914,050
		6401 Total				6,283,952
		6403	Chief Information Officer	Salaries & Benefits	52010	FT Reg. Salaried
52030	FT Reg. Hourly				67,171	
52980	Fringe Benefits Chargeback				114,915	
Salaries & Benefits Total					387,322	
Current Operating & Grants	53060			Contracted Services	609,557	
	53110			Overnight Travel	78,450	
	53130			Same Day Travel	6,450	
	53150			Non-Capital Supplies and Materials	6,500	
	53161			Computer Software & Licenses	1,194,137	
	53170			Technical Training	40,000	
	53230			Memberships & Certifications	4,600	
53610	Rentals and Leases			120,000		
53640	Special Events			1,750		
Current Operating & Grants Total				2,061,444		
6403 Total				2,448,766		
6404	Admin Information Technology Plans	Current Operating & Grants	53150	Non-Capital Supplies and Materials	395,618	
			53161	Computer Software & Licenses	118,930	
		Current Operating & Grants Total				514,548
6404 Total				514,548		
6405	Dir., Client Support Services	Salaries & Benefits	52010	FT Reg. Salaried	451,693	
			52030	FT Reg. Hourly	433,803	
			52150	PT Reg. Hourly	235,822	
			52160	PT Temp. Hourly	248,710	
			52180	Overtime	1,045	
			52980	Fringe Benefits Chargeback	452,215	
		Salaries & Benefits Total				1,823,288
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	18,800	
			53230	Memberships & Certifications	300	
			53620	Repairs and Maintenance	5,000	
			53640	Special Events	1,600	
		Current Operating & Grants Total				25,700
		6405 Total				1,848,988
6406	Information Technology Security	Salaries & Benefits	52010	FT Reg. Salaried	410,959	
			52160	PT Temp. Hourly	23,136	
			52980	Fringe Benefits Chargeback	154,110	
		Salaries & Benefits Total				588,205
		Current Operating & Grants	53060	Contracted Services	8,000	
			53150	Non-Capital Supplies and Materials	600	
53161	Computer Software & Licenses		508,290			

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget	
			53230	Memberships & Certifications	125	
			53640	Special Events	200	
			Current Operating & Grants Total		517,215	
6406 Total					1,105,420	
6407	Project Management Office	Salaries & Benefits	52010	FT Reg. Salaried	348,158	
			52980	Fringe Benefits Chargeback	130,559	
		Salaries & Benefits Total		478,717		
		Current Operating & Grants	53060	Contracted Services	10,000	
			53130	Same Day Travel	200	
			53150	Non-Capital Supplies and Materials	50,500	
			53161	Computer Software & Licenses	1,605,510	
			53230	Memberships & Certifications	500	
			53640	Special Events	250	
			Current Operating & Grants Total		1,666,960	
		6407 Total				
6531	Institutional Advancement	Salaries & Benefits	52010	FT Reg. Salaried	679,615	
			52030	FT Reg. Hourly	120,561	
			52150	PT Reg. Hourly	32,654	
			52980	Fringe Benefits Chargeback	328,197	
		Salaries & Benefits Total		1,161,028		
		Current Operating & Grants	53035	Lobbyist Services	35,000	
			53060	Contracted Services	42,000	
			53110	Overnight Travel	8,000	
			53130	Same Day Travel	2,000	
			53150	Non-Capital Supplies and Materials	10,000	
			53220	Advertising and Promotions	2,000	
			53230	Memberships & Certifications	6,500	
			53640	Special Events	10,000	
			Current Operating & Grants Total		115,500	
6531 Total					1,276,528	
7102	Campus Serv & Facilities Planning	Salaries & Benefits	52010	FT Reg. Salaried	478,714	
			52030	FT Reg. Hourly	113,629	
			52150	PT Reg. Hourly	26,063	
			52980	Fringe Benefits Chargeback	247,888	
		Salaries & Benefits Total		866,294		
		Current Operating & Grants	53060	Contracted Services	2,292,140	
			53110	Overnight Travel	4,094	
			53130	Same Day Travel	2,000	
			53150	Non-Capital Supplies and Materials	59,563	
			53230	Memberships & Certifications	1,500	
			53610	Rentals and Leases	381,780	
			53620	Repairs and Maintenance	30,000	
			53640	Special Events	1,000	
			Current Operating & Grants Total		2,772,077	
			Capital Expenditures	54020	Remodeling and Renovations	1,785,212
				54050	Furniture and Equipment	52,739
Capital Expenditures Total			1,837,951			
7102 Total					5,476,322	
7201	Maintenance	Salaries & Benefits	52010	FT Reg. Salaried	120,588	
			52030	FT Reg. Hourly	1,594,814	
			52180	Overtime	31,350	
			52980	Fringe Benefits Chargeback	946,291	
		Salaries & Benefits Total		2,693,043		
		Current Operating & Grants	53060	Contracted Services	513,000	
			53150	Non-Capital Supplies and Materials	326,000	
			53170	Technical Training	15,000	
			53230	Memberships & Certifications	200	
			53610	Rentals and Leases	1,500	
			53620	Repairs and Maintenance	98,000	
			53640	Special Events	450	
			Current Operating & Grants Total		954,150	
		Capital Expenditures	54050	Furniture and Equipment	70,000	
Capital Expenditures Total		70,000				
7201 Total					3,717,193	
7202	Interior Services	Current Operating & Grants	53060	Contracted Services	18,000	
			53110	Overnight Travel	1,500	

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
		Current Operating & Grants Total	53130	Same Day Travel	300
			53150	Non-Capital Supplies and Materials	25,000
					44,800
		Capital Expenditures	54020	Remodeling and Renovations	225,000
					225,000
7202 Total					269,800
7301	Custodial Services	Salaries & Benefits	52010	FT Reg. Salaried	200,910
			52030	FT Reg. Hourly	1,817,896
			52150	PT Reg. Hourly	404,529
			52180	Overtime	104,500
			52980	Fringe Benefits Chargeback	1,167,177
		Salaries & Benefits Total			3,695,013
		Current Operating & Grants	53060	Contracted Services	1,150,000
			53110	Overnight Travel	8,250
			53130	Same Day Travel	250
			53150	Non-Capital Supplies and Materials	330,000
			53170	Technical Training	1,000
			53230	Memberships & Certifications	500
			53620	Repairs and Maintenance	14,175
			53640	Special Events	3,000
		Current Operating & Grants Total			1,507,175
		Capital Expenditures	54050	Furniture and Equipment	126,000
					126,000
7301 Total					5,328,188
7401	Utilities	Current Operating & Grants	53310	Electric	3,253,022
			53320	Water	238,761
			53330	Natural Gas	108,307
					3,600,090
7401 Total					3,600,090
7501	Grounds	Salaries & Benefits	52030	FT Reg. Hourly	519,870
			52180	Overtime	15,675
			52980	Fringe Benefits Chargeback	293,727
		Salaries & Benefits Total			829,272
		Current Operating & Grants	53060	Contracted Services	45,000
			53150	Non-Capital Supplies and Materials	94,000
			53170	Technical Training	3,000
			53610	Rentals and Leases	500
			53620	Repairs and Maintenance	1,000
		Current Operating & Grants Total			143,500
		Capital Expenditures	54050	Furniture and Equipment	247,000
					247,000
7501 Total					1,219,772
7714	ADA Campus Modifications	Current Operating & Grants	53060	Contracted Services	9,000
			53150	Non-Capital Supplies and Materials	3,000
		Current Operating & Grants Total			12,000
7714 Total					12,000
7745	Information Technlgy Infrastructure	Current Operating & Grants	53161	Computer Software & Licenses	460,000
					460,000
		Capital Expenditures	54050	Furniture and Equipment	314,938
			54080	Building Improvements	34,000
7745 Total		Capital Expenditures Total			348,938
					808,938
7829	Series 17 COP P&I (Arts & CTE)	Debt Service	57810	Principal Payments	2,410,000
			57820	Interest Payments	1,278,988
			57830	Fee Payments	1,500
		Debt Service Total			3,690,488
7829 Total					3,690,488
8107	Student Activity Grants Account	Current Operating & Grants	56010	Grants	300,000
					300,000
8107 Total					300,000
8120	NSF-Schlrshp-Sci, Tech, Eng & Math	Salaries & Benefits	52980	Fringe Benefits Chargeback	4,666
					4,666
8120 Total					4,666
9101	Dining Services	Salaries & Benefits	52010	FT Reg. Salaried	455,184
			52030	FT Reg. Hourly	960,167
			52150	PT Reg. Hourly	507,446

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			52160	PT Temp. Hourly	576,044
			52180	Overtime	38,874
			52980	Fringe Benefits Chargeback	843,343
		Salaries & Benefits Total			3,381,059
9101 Total					3,381,059
9103	Bookstore	Salaries & Benefits	52010	FT Reg. Salaried	84,458
			52030	FT Reg. Hourly	269,665
			52150	PT Reg. Hourly	408,480
			52160	PT Temp. Hourly	172,425
			52180	Overtime	8,674
			52181	Overtime Charge-backs	7,315
			52980	Fringe Benefits Chargeback	264,045
		Salaries & Benefits Total			1,215,062
9103 Total					1,215,062
9104	Child Development Center	Salaries & Benefits	52010	FT Reg. Salaried	752,757
			52030	FT Reg. Hourly	737,022
			52150	PT Reg. Hourly	291,893
			52160	PT Temp. Hourly	99,275
			52180	Overtime	1,646
			52980	Fringe Benefits Chargeback	755,111
		Salaries & Benefits Total			2,637,704
		Current Operating & Grants	53060	Contracted Services	2,500
			53110	Overnight Travel	7,000
			53130	Same Day Travel	1,000
			53150	Non-Capital Supplies and Materials	200,000
			53161	Computer Software & Licenses	10,000
			53170	Technical Training	2,000
			53230	Memberships & Certifications	1,525
			53231	Accreditation Expenses	750
			53420	Subscriptions	410
			53620	Repairs and Maintenance	2,000
			53640	Special Events	7,000
		Current Operating & Grants Total			234,185
9104 Total					2,871,889
9150	Auxiliary Services	Salaries & Benefits	52010	FT Reg. Salaried	307,559
			52980	Fringe Benefits Chargeback	115,335
		Salaries & Benefits Total			422,894
		Current Operating & Grants	53060	Contracted Services	50,000
			53110	Overnight Travel	2,100
			53230	Memberships & Certifications	900
		Current Operating & Grants Total			53,000
9150 Total					475,894
9151	Auxiliary Construction	Current Operating & Grants	53060	Contracted Services	5,000
			53150	Non-Capital Supplies and Materials	5,000
		Current Operating & Grants Total			10,000
9151 Total					10,000
Grand Total					202,809,869

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Account Type	Account		FY 2024–25	FY 2025–26	Increase/ Decrease	% Change
	Code	Account Description	Adopted Budget	Adopted Budget		
Salaries & Benefits	52010	FT Reg. Salaried	28,409,365	31,022,526	2,613,161	9.2%
	52011	PT Reg. Salaried	26,900	0	-26,900	-100.0%
	52020	FT Reg. Faculty	30,037,347	31,446,930	1,409,583	4.7%
	52030	FT Reg. Hourly	16,425,644	18,410,397	1,984,754	12.1%
	52050	FT Temp. Salaried	624,749	236,796	-387,953	-62.1%
	52060	FT Temp. Faculty Salaried	596,863	637,134	40,271	6.7%
	52070	FT Temp. Hourly	98,909	146,578	47,669	48.2%
	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	13,868,527	-3,146	0.0%
	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	2,988,598	211,583	7.6%
	52141	Substitute Pay Sup Cont	120,081	118,691	-1,390	-1.2%
	52150	PT Reg. Hourly	8,952,175	8,120,215	-831,960	-9.3%
	52160	PT Temp. Hourly	4,696,697	5,801,413	1,104,717	23.5%
	52180	Overtime	370,972	417,497	46,525	12.5%
	52181	Overtime Charge-backs	-11,025	-3,658	7,368	-66.8%
	52190	Other Supplemental Compensation	1,109,815	1,248,327	138,512	12.5%
	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	91,824	-108,176	-54.1%
	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			145,603,756	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%

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Account Type	Account		FY 2024–25	FY 2025–26	Increase/ Decrease	% Change
	Code	Account Description	Adopted Budget	Adopted Budget		
	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%
	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%

FY 2025–26 Adopted Budget by Org
Capital Outlay Fund 7111

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
7102	Campus Serv & Facilities Planning	Current Operating & Grants	53150	Non-Capital Supplies and Materials	69,000
			53620	Repairs and Maintenance	51,000
		Current Operating & Grants Total			120,000
		Capital Expenditures	54080	Building Improvements	10,829,000
		Capital Expenditures Total			10,829,000
7102 Total					10,949,000
Grand Total					10,949,000

Johnson County Community College

FY 2025-26 Budget by Account

Capital Outlay Fund 7111

Account Type	Account		FY 2024–25	FY 2025–26	Increase/ Decrease	% Change
			Adopted Budget	Adopted Budget		
Current Operating & Grants	53150	Non-Capital Supplies and Materials	0	69,000	69,000	100.0%
	53620	Repairs and Maintenance	0	51,000	51,000	100.0%
Current Operating & Grants Total			0	120,000	120,000	100.0%
Capital Expenditures	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%
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 Adopted Budget by Org
Adult Supplementary Education Fund 0601

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
1401	WDCE OE Online Vendor Courses	Current Operating & Grants	53060	Contracted Services	135,000
		Current Operating & Grants Total			135,000
1401 Total					135,000
1404	WDCE OE Transportation	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	190,000
		Salaries & Benefits Total			190,000
		Current Operating & Grants	53110	Overnight Travel	8,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	8,000
			53161	Computer Software & Licenses	1,500
			53170	Technical Training	500
			53230	Memberships & Certifications	300
			53620	Repairs and Maintenance	3,000
		Current Operating & Grants Total			21,800
		Capital Expenditures	54050	Furniture and Equipment	40,000
		Capital Expenditures Total			40,000
1404 Total					251,800
1405	WDCE OE Professional Education	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	35,000
		Salaries & Benefits Total			35,000
		Current Operating & Grants	53060	Contracted Services	45,000
			53130	Same Day Travel	300
			53150	Non-Capital Supplies and Materials	5,000
			53170	Technical Training	500
			53230	Memberships & Certifications	250
			53640	Special Events	1,000
		Current Operating & Grants Total			52,050
1405 Total					87,050
1406	WDCE OE Youth	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	65,000
			52160	PT Temp. Hourly	26,125
		Salaries & Benefits Total			91,125
		Current Operating & Grants	53060	Contracted Services	50,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	7,500
			53170	Technical Training	500
		Current Operating & Grants Total			58,500
1406 Total					149,625
1407	WDCE OE Business Workshops	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	60,000
		Salaries & Benefits Total			60,000
		Current Operating & Grants	53060	Contracted Services	130,000
			53110	Overnight Travel	8,000
			53130	Same Day Travel	750
			53150	Non-Capital Supplies and Materials	75,000
			53170	Technical Training	500
			53230	Memberships & Certifications	8,000
			53640	Special Events	1,000
		Current Operating & Grants Total			223,250
1407 Total					283,250
1408	WDCE Business Solutions	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	110,000
		Salaries & Benefits Total			110,000
		Current Operating & Grants	53060	Contracted Services	500,000
			53150	Non-Capital Supplies and Materials	75,000
			53161	Computer Software & Licenses	5,500
			53230	Memberships & Certifications	4,000
			53620	Repairs and Maintenance	2,000
			53640	Special Events	20,000
		Current Operating & Grants Total			606,500
1408 Total					716,500
1409	WDCE OE CAIT	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	55,000
		Salaries & Benefits Total			55,000
		Current Operating & Grants	53060	Contracted Services	175,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	40,000
			53170	Technical Training	500
			53640	Special Events	1,000
		Current Operating & Grants Total			217,000
1409 Total					272,000

Johnson County Community College
FY 2025–26 Adopted Budget by Org
Adult Supplementary Education Fund 0601

					Adopted
Org Code	Organization Description	Account Type	Account	Account Description	Budget
1410	MTC Programming - Box Office	Current Operating & Grants	53060	Contracted Services	70,000
			53110	Overnight Travel	6,000
			53150	Non-Capital Supplies and Materials	4,000
			53230	Memberships & Certifications	365
			Current Operating & Grants Total		80,365
1410 Total					80,365
1412	WDCE OE Health & Human Services	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	30,000
		Salaries & Benefits Total		30,000	
		Current Operating & Grants	53060	Contracted Services	25,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	4,000
			53170	Technical Training	500
			53640	Special Events	1,000
			Current Operating & Grants Total		31,000
1412 Total					61,000
1413	WDCE OE Life and Leisure	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	100,000
		Salaries & Benefits Total		100,000	
		Current Operating & Grants	53060	Contracted Services	7,500
			53110	Overnight Travel	8,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	5,000
			53170	Technical Training	500
			53640	Special Events	1,000
			Current Operating & Grants Total		22,500
1413 Total					122,500
1414	WDCE Developing Programs	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	325,241
			52160	PT Temp. Hourly	74,492
			52190	Other Supplemental Compensation	4,448
		Salaries & Benefits Total		404,181	
		Current Operating & Grants	53060	Contracted Services	760,861
			53110	Overnight Travel	43,718
			53130	Same Day Travel	42,683
			53150	Non-Capital Supplies and Materials	202,126
			53220	Advertising and Promotions	15,000
			53230	Memberships & Certifications	551
			53610	Rentals and Leases	2,400
			53640	Special Events	20,417
			Current Operating & Grants Total		1,087,756
1414 Total					1,491,937
1415	Police Training	Current Operating & Grants	53060	Contracted Services	75,000
			53110	Overnight Travel	500
			53150	Non-Capital Supplies and Materials	200
			53210	Printing, Binding & Publications	200
			53230	Memberships & Certifications	500
			53640	Special Events	300
			Current Operating & Grants Total		76,700
1415 Total					76,700
1416	WDCE Executive Director	Current Operating & Grants	53640	Special Events	2,500
Current Operating & Grants Total					2,500
1416 Total					2,500
1430	WDCE Nail Technology	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	234,000
		Salaries & Benefits Total		234,000	
		Current Operating & Grants	53060	Contracted Services	25,000
			53110	Overnight Travel	2,500
			53130	Same Day Travel	1,000
			53150	Non-Capital Supplies and Materials	75,000
			53161	Computer Software & Licenses	5,000
			53170	Technical Training	500
			53640	Special Events	2,000
Current Operating & Grants Total		111,000			
1430 Total					345,000
1439	WDCE OE NARS	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	36,000
		Salaries & Benefits Total		36,000	
		Current Operating & Grants	53060	Contracted Services	62,000
			53110	Overnight Travel	6,000

Johnson County Community College
FY 2025–26 Adopted Budget by Org
Adult Supplementary Education Fund 0601

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			53150	Non-Capital Supplies and Materials	500
			53170	Technical Training	2,000
		Current Operating & Grants Total			70,500
1439 Total					106,500
1440	WDCE OE Technical Trades	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	70,000
		Salaries & Benefits Total			70,000
		Current Operating & Grants	53060	Contracted Services	70,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	20,000
			53170	Technical Training	500
			53640	Special Events	1,000
		Current Operating & Grants Total			92,000
1440 Total					162,000
1441	MTC Administration	Current Operating & Grants	53060	Contracted Services	840,000
			53110	Overnight Travel	10,000
			53130	Same Day Travel	300
			53150	Non-Capital Supplies and Materials	5,000
			53210	Printing, Binding & Publications	2,000
			53220	Advertising and Promotions	330,000
			53230	Memberships & Certifications	2,875
			53640	Special Events	7,500
		Current Operating & Grants Total			1,197,675
1441 Total					1,197,675
1442	MTC Operations	Salaries & Benefits	52181	Overtime Charge-backs	-55,385
		Salaries & Benefits Total			-55,385
		Current Operating & Grants	53060	Contracted Services	20,000
			53110	Overnight Travel	3,500
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	135,000
			53170	Technical Training	2,500
			53230	Memberships & Certifications	13,000
			53610	Rentals and Leases	20,000
		Current Operating & Grants Total			194,500
		Capital Expenditures	54050	Furniture and Equipment	81,325
		Capital Expenditures Total			81,325
1442 Total					220,440
1443	MTC Art Education	Current Operating & Grants	53060	Contracted Services	140,000
			53110	Overnight Travel	10,000
			53130	Same Day Travel	1,500
			53150	Non-Capital Supplies and Materials	300
			53170	Technical Training	500
			53210	Printing, Binding & Publications	300
			53230	Memberships & Certifications	450
			53640	Special Events	3,000
		Current Operating & Grants Total			156,050
1443 Total					156,050
1465	WDCE Marketing	Current Operating & Grants	53110	Overnight Travel	8,000
			53130	Same Day Travel	200
			53150	Non-Capital Supplies and Materials	500
			53170	Technical Training	1,000
			53220	Advertising and Promotions	328,750
			53420	Subscriptions	168
			53640	Special Events	4,000
		Current Operating & Grants Total			342,618
1465 Total					342,618
1489	Visual Art Education	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	3,000
		Salaries & Benefits Total			3,000
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	2,000
		Current Operating & Grants Total			2,000
1489 Total					5,000
1493	Emergency Medical Science-CE	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	16,000
		Salaries & Benefits Total			16,000

Johnson County Community College
FY 2025–26 Adopted Budget by Org
Adult Supplementary Education Fund 0601

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
		Current Operating & Grants	53060	Contracted Services	10,000
			53150	Non-Capital Supplies and Materials	5,000
			53231	Accreditation Expenses	2,500
		Current Operating & Grants Total			17,500
1493 Total					33,500
1494	Fire Science-CE	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	40,000
		Salaries & Benefits Total			40,000
		Current Operating & Grants	53060	Contracted Services	24,000
			53150	Non-Capital Supplies and Materials	5,000
			53230	Memberships & Certifications	5,000
			53620	Repairs and Maintenance	1,800
		Current Operating & Grants Total			35,800
		Capital Expenditures	54050	Furniture and Equipment	18,000
		Capital Expenditures Total			18,000
1494 Total					93,800
1496	WDCE CT NARS	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	36,000
		Salaries & Benefits Total			36,000
		Current Operating & Grants	53060	Contracted Services	164,420
			53110	Overnight Travel	20,000
			53150	Non-Capital Supplies and Materials	500
		Current Operating & Grants Total			184,920
1496 Total					220,920
4613	WDCE Director of Programing	Salaries & Benefits	52010	FT Reg. Salaried	344,343
			52050	FT Temp. Salaried	76,917
		Salaries & Benefits Total			421,260
		Current Operating & Grants	53110	Overnight Travel	8,000
			53130	Same Day Travel	1,200
			53170	Technical Training	1,000
			53230	Memberships & Certifications	1,000
		Current Operating & Grants Total			11,200
4613 Total					432,460
4638	WDCE Director of Operations	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	2,400
			52190	Other Supplemental Compensation	4,000
		Salaries & Benefits Total			6,400
		Current Operating & Grants	53060	Contracted Services	8,000
			53150	Non-Capital Supplies and Materials	1,500
			53161	Computer Software & Licenses	48,898
			53230	Memberships & Certifications	450
		Current Operating & Grants Total			58,848
4638 Total					65,248
4652	WDCE Director of Business Solutions	Salaries & Benefits	52010	FT Reg. Salaried	455,903
			52150	PT Reg. Hourly	27,509
		Salaries & Benefits Total			483,412
		Current Operating & Grants	53110	Overnight Travel	30,000
			53130	Same Day Travel	17,500
			53420	Subscriptions	10,000
		Current Operating & Grants Total			57,500
4652 Total					540,912
4707	Benchmarking/Market Research	Salaries & Benefits	52010	FT Reg. Salaried	326,872
		Salaries & Benefits Total			326,872
		Current Operating & Grants	53060	Contracted Services	30,000
			53110	Overnight Travel	30,000
			53130	Same Day Travel	2,000
			53150	Non-Capital Supplies and Materials	1,000
			53170	Technical Training	1,000
			53210	Printing, Binding & Publications	1,000
			53220	Advertising and Promotions	20,000
			53230	Memberships & Certifications	1,000
			53640	Special Events	5,000
		Current Operating & Grants Total			91,000
4707 Total					417,872
Grand Total					8,070,223

Johnson County Community College
FY 2025–26 Budget by Account
Adult Supplementary Education Fund 0601

Account Type	Account		FY 2024–25	FY 2025–26	Increase/ Decrease	% Change
			Adopted Budget	Adopted Budget		
Salaries & Benefits	52010	FT Reg. Salaried	1,125,763	1,127,118	1,355	0.1%
	52050	FT Temp. Salaried	73,605	76,917	3,312	4.5%
	52130	PT Noncredit Instruction Sup Cont	1,122,241	1,407,641	285,400	25.4%
	52150	PT Reg. Hourly	40,267	27,509	-12,757	-31.7%
	52160	PT Temp. Hourly	87,035	100,617	13,583	15.6%
	52181	Overtime Charge-backs	-53,060	-55,385	-2,325	4.4%
	52190	Other Supplemental Compensation	4,448	8,448	4,000	89.9%
Salaries & Benefits Total			2,400,299	2,692,866	292,567	12.2%
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	0	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	8,070,223	1,003,845	14.2%

FY 2025–26 Adopted Budget by Org

Motorcycle Driver Safety Fund 0701

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
1404	WDCE OE Transportation	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	105,000
			52980	Fringe Benefits Chargeback	11,025
		Salaries & Benefits Total			116,025
		Current Operating & Grants	53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	26,000
			53161	Computer Software & Licenses	1,500
			53170	Technical Training	500
			53620	Repairs and Maintenance	5,000
			53640	Special Events	1,000
		Current Operating & Grants Total			34,500
1404 Total					150,525
1414	WDCE Developing Programs	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	30,000
			52980	Fringe Benefits Chargeback	3,150
		Salaries & Benefits Total			33,150
		Current Operating & Grants	53060	Contracted Services	500,000
			53110	Overnight Travel	10,000
			53150	Non-Capital Supplies and Materials	15,000
		Current Operating & Grants Total			525,000
1414 Total					558,150
Grand Total					708,675

Johnson County Community College
FY 2025–26 Budget by Account
Motorcycle Driver Safety Fund 0701

Account Type	Account		FY 2024–25	FY 2025–26	Increase/ Decrease	% Change
			Adopted Budget	Adopted Budget		
Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	121,000	135,000	14,000	11.6%
	52980	Fringe Benefits Chargeback	12,100	14,175	2,075	17.1%
Salaries & Benefits Total			133,100	149,175	16,075	12.1%
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	708,675	266,175	60.2%

FY 2025–26 Adopted Budget by Org

Truck Driver Training Course Fund 0501

					Adopted	
Org Code	Organization Description	Account Type	Account	Account Description	Budget	
1408	WDCE Business Solutions	Salaries & Benefits	52010	FT Reg. Salaried	38,549	
			52130	PT Noncredit Instruction Sup Cont	701,400	
			52980	Fringe Benefits Chargeback	88,103	
				Salaries & Benefits Total		828,051
		Current Operating & Grants	53060	Contracted Services	56,500	
			53110	Overnight Travel	8,000	
			53130	Same Day Travel	2,000	
			53150	Non-Capital Supplies and Materials	8,000	
			53170	Technical Training	1,600	
			53230	Memberships & Certifications	275	
			53310	Electric	8,000	
			53320	Water	2,500	
			53340	Unified Communications	32,000	
			53610	Rentals and Leases	5,000	
			53620	Repairs and Maintenance	5,000	
			53640	Special Events	1,000	
				Current Operating & Grants Total		129,875
		1408 Total				957,926
1414	WDCE Developing Programs	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	155,000	
			52980	Fringe Benefits Chargeback	16,275	
				Salaries & Benefits Total		171,275
		Current Operating & Grants	53060	Contracted Services	365,000	
			53610	Rentals and Leases	125,000	
				Current Operating & Grants Total		490,000
1414 Total				661,275		
1417	WDCE OE CDL	Salaries & Benefits	52010	FT Reg. Salaried	38,549	
			52130	PT Noncredit Instruction Sup Cont	173,280	
			52980	Fringe Benefits Chargeback	32,650	
				Salaries & Benefits Total		244,479
		Current Operating & Grants	53060	Contracted Services	32,250	
			53130	Same Day Travel	1,000	
			53150	Non-Capital Supplies and Materials	1,000	
			53161	Computer Software & Licenses	300	
			53350	Gasoline	18,000	
			53610	Rentals and Leases	200,000	
			53620	Repairs and Maintenance	5,000	
			53640	Special Events	5,000	
				Current Operating & Grants Total		262,550
		1417 Total				507,029
Grand Total				2,126,230		

Johnson County Community College
FY 2025–26 Budget by Account
Truck Driver Training Course Fund 0501

Account Type	Account		FY 2024–25	FY 2025–26	Increase/ Decrease	%
	Code	Account Description	Adopted Budget	Adopted Budget		
Salaries & Benefits	52010	FT Reg. Salaried	68,502	77,097	8,595	12.5%
	52130	PT Noncredit Instruction Sup Cont	1,181,368	1,029,680	-151,688	-12.8%
	52980	Fringe Benefits Chargeback	142,798	137,028	-5,770	-4.0%
Salaries & Benefits Total			1,392,668	1,243,805	-148,863	-10.7%
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	2,126,230	-259,817	-10.9%

FY 2025–26 Adopted Budget By Org

Auxiliary Enterprise Fund 1302

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
1205	Hospitality Management	Current Operating & Grants	53150	Non-Capital Supplies and Materials	15,000
		Current Operating & Grants Total			15,000
1205 Total					15,000
9101	Dining Services	Cost of Sales	51570	Cost of Sales-Papers and Plastics	145,665
			51620	Cost of Sales-Liquor	9,698
			51670	Cost of Sales-Misc	12,136
			51910	Cost of Sales-Food	912,669
			51930	Cost of Sales-Beverage	100,370
		Cost of Sales Total			1,180,538
		Current Operating & Grants	53060	Contracted Services	73,900
			53110	Overnight Travel	16,000
			53130	Same Day Travel	1,500
			53150	Non-Capital Supplies and Materials	75,250
			53155	Food Service Waste	23,519
			53157	Dining Serv Employee Meals	75,000
			53170	Technical Training	1,100
			53220	Advertising and Promotions	8,500
			53230	Memberships & Certifications	850
			53610	Rentals and Leases	41,000
			53620	Repairs and Maintenance	76,000
			55610	Income Tax	5,000
		Current Operating & Grants Total			397,619
9101 Total					1,578,157
9103	Bookstore	Cost of Sales	51710	Cost of Sales-New Books	1,900,000
			51715	Cost of Sales-Day 1 Access	2,100,000
			51730	Cost of Sales-Trade Books	8,000
			51740	Cost of Sales-Class	240,000
			51750	Cost of Sales-Soft Goods	150,000
			51760	Cost of Sales-Miscellaneous	3,000
			51770	Cost of Sales-Electronics	160,000
			51790	Cost of Sales-Cards & Gifts	30,000
		Cost of Sales Total			4,591,000
		Current Operating & Grants	53060	Contracted Services	36,000
			53110	Overnight Travel	10,000
			53130	Same Day Travel	1,000
			53150	Non-Capital Supplies and Materials	25,000
			53220	Advertising and Promotions	5,000
			53230	Memberships & Certifications	3,700
			53270	Bad Debt Expense	600
			53620	Repairs and Maintenance	5,000
			53630	Freight	50,000
			53640	Special Events	2,000
		Current Operating & Grants Total			138,300
9103 Total					4,729,300
9113	Dental Hygiene Products for Resale	Cost of Sales	51812	Cost of Sales-Dental Hygiene Prod	3,000
		Cost of Sales Total			3,000
9113 Total					3,000
9114	Pastry/Baking Store	Current Operating & Grants	53150	Non-Capital Supplies and Materials	50,000
		Current Operating & Grants Total			50,000
9114 Total					50,000
9118	Campus Farm	Current Operating & Grants	53150	Non-Capital Supplies and Materials	11,500
			53170	Technical Training	500
			53230	Memberships & Certifications	750
			53620	Repairs and Maintenance	3,250
			53640	Special Events	500
		Current Operating & Grants Total			16,500
9118 Total					16,500
Grand Total					6,391,957

Johnson County Community College
FY 2025–26 Budget By Account
 Auxiliary Enterprise Fund 1302

Account Type	Account		FY 2024–25	FY 2025–26	Increase/ Decrease	% Change
			Adopted Budget	Adopted Budget		
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 Adopted Budget By Org

Student Activity Fund 0101

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
5201	Student Activities	Salaries & Benefits	52160	PT Temp. Hourly	395,784
		Salaries & Benefits Total			395,784
		Current Operating & Grants	53060	Contracted Services	10,000
			53150	Non-Capital Supplies and Materials	15,000
			53610	Rentals and Leases	3,000
			53640	Special Events	27,000
		Current Operating & Grants Total			55,000
5201 Total					450,784
5202	Campus Ledger	Salaries & Benefits	52160	PT Temp. Hourly	54,863
		Salaries & Benefits Total			54,863
		Current Operating & Grants	53140	Team Travel	15,000
			53150	Non-Capital Supplies and Materials	2,000
			53230	Memberships & Certifications	415
			53640	Special Events	2,000
		Current Operating & Grants Total			19,415
5202 Total					74,278
5204	Student Life	Current Operating & Grants	53060	Contracted Services	20,000
			53140	Team Travel	130,000
			53145	Post Season Team Travel	170,000
			53150	Non-Capital Supplies and Materials	16,000
			53230	Memberships & Certifications	350
			53640	Special Events	9,000
		Current Operating & Grants Total			345,350
5204 Total					345,350
5205	Graduation	Current Operating & Grants	53150	Non-Capital Supplies and Materials	9,000
			53610	Rentals and Leases	19,000
			53640	Special Events	13,500
		Current Operating & Grants Total			41,500
5205 Total					41,500
5206	Intramurals	Current Operating & Grants	53640	Special Events	1,000
		Current Operating & Grants Total			1,000
5206 Total					1,000
5207	Athletics Director	Current Operating & Grants	53140	Team Travel	155,000
		Current Operating & Grants Total			155,000
5207 Total					155,000
5209	Center for Student Involvement	Current Operating & Grants	53060	Contracted Services	2,000
			53140	Team Travel	4,500
			53150	Non-Capital Supplies and Materials	16,000
			53610	Rentals and Leases	700
			53640	Special Events	17,000
		Current Operating & Grants Total			40,200
5209 Total					40,200
5210	Student Senate	Current Operating & Grants	53140	Team Travel	5,000
			53150	Non-Capital Supplies and Materials	500
			53640	Special Events	40,000
		Current Operating & Grants Total			45,500
5210 Total					45,500
5211	Cheerleaders	Current Operating & Grants	53060	Contracted Services	4,000
			53140	Team Travel	40,000
			53150	Non-Capital Supplies and Materials	9,500
		Current Operating & Grants Total			53,500
5211 Total					53,500
5212	Student Basic Needs Center	Current Operating & Grants	53130	Same Day Travel	1,000
			53150	Non-Capital Supplies and Materials	2,000
			53640	Special Events	2,000
		Current Operating & Grants Total			5,000
5212 Total					5,000
5215	Phi Theta Kappa	Current Operating & Grants	53140	Team Travel	5,000
			53640	Special Events	500
		Current Operating & Grants Total			5,500
5215 Total					5,500

Johnson County Community College
FY 2025–26 Adopted Budget By Org
Student Activity Fund 0101

					Adopted
Org Code	Organization Description	Account Type	Account	Account Description	Budget
5216	Leadership Institute	Current Operating & Grants	53060	Contracted Services	1,500
			53140	Team Travel	2,000
			53150	Non-Capital Supplies and Materials	1,500
			53230	Memberships & Certifications	3,500
			53640	Special Events	3,000
			Current Operating & Grants Total		
5216 Total					11,500
5217	Vocal Ensemble Showcase	Current Operating & Grants	53150	Non-Capital Supplies and Materials	6,000
		Current Operating & Grants Total			
5217 Total					6,000
5602	Baseball	Current Operating & Grants	53140	Team Travel	68,200
		Current Operating & Grants Total			
5602 Total					68,200
5603	Men's Basketball	Current Operating & Grants	53140	Team Travel	39,000
		Current Operating & Grants Total			
5603 Total					39,000
5604	Women's Basketball	Current Operating & Grants	53140	Team Travel	39,000
		Current Operating & Grants Total			
5604 Total					39,000
5607	Men's Soccer	Current Operating & Grants	53140	Team Travel	33,900
		Current Operating & Grants Total			
5607 Total					33,900
5608	Women's Soccer	Current Operating & Grants	53140	Team Travel	33,900
		Current Operating & Grants Total			
5608 Total					33,900
5609	Softball	Current Operating & Grants	53140	Team Travel	39,900
		Current Operating & Grants Total			
5609 Total					39,900
5612	Volleyball	Current Operating & Grants	53140	Team Travel	36,000
		Current Operating & Grants Total			
5612 Total					36,000
5701	Health Services	Current Operating & Grants	53060	Contracted Services	103,204
		Current Operating & Grants Total			
5701 Total					103,204
8107	Student Activity Grants Account	Current Operating & Grants	53245	Meal Share Expense	50,000
			56010	Grants	1,185,595
			56011	Incentive Grant	57,000
			56012	Supplemental Grant	70,000
			56013	Book Grant	5,000
			56014	Veteran's Grant	40,200
			56016	President's Scholarship Grant	78,500
			56019	Cavalier Guarantee Grant	31,000
Current Operating & Grants Total				1,517,295	
8107 Total					1,517,295
Grand Total					3,145,511

Johnson County Community College
FY 2025–26 Budget By Account
Student Activity Fund 0101

Account Type	Account		FY 2024–25	FY 2025–26	Increase/ Decrease	% Change
			Adopted Budget	Adopted Budget		
Salaries & Benefits	52160	PT Temp. Hourly	409,516	450,647	41,131	10.0%
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

FY 2025–26 Budget

Capital Expenditures Summary

				FY 2024–25	FY 2025–26		
				Adopted	Adopted	Increase/	%
Fund	Fund Description	Account	Account Description	Budget	Budget	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: Fund 2219 is listed in the Capital Schedule Expenditures Detail and will be entered in the Grant Module.

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

FY26 Capital Schedule Expenditures Detail

Fund	Fund Name	Account	Account Description	Org	Org Name	Description	Qty	Unit Cost	Total Cost
0201	General Fund	54020	Remodeling and Renovations	7102	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
						Update IISS office space in COM 306	1	17,500.00	17,500.00
						RC Faculty office space expansion	1	52,500.00	52,500.00
						Convert LIB 301C into two Faculty office spaces	1	5,000.00	5,000.00
						PA 142 Conference Room equipped for zoom and additional technology	1	28,000.00	28,000.00
						Replace baseboards in FADS gallery	1	6,500.00	6,500.00
						Remodel the JCCC Foundation office for additional staff and storage space	1	30,000.00	30,000.00
						Remodel FADS 213 adding storage, replace marker boards and replace wall panels and sliding door	1	21,000.00	21,000.00
						Remodel Student media Center with new paint, carpet and lighting, new cubicle and faculty advisor space, new furniture, work stations and power sources	1	190,000.00	190,000.00
						Sound mitigation MTC 107	1	6,000.00	6,000.00
						Remodel reception area of NMOCA lobby	1	60,000.00	60,000.00
						Sound mitigation for GEB 254, 256, 258	1	32,712.00	32,712.00
						Sound mitigation for GEB 353A	1	24,000.00	24,000.00
						Add new office in MTC313	1	16,000.00	16,000.00
						Countertop seating for students in LIB 109	1	8,500.00	8,500.00
						Replace acoustical panels in Cap Fed	1	22,000.00	22,000.00
						Remodel storage area in RC 159C	1	8,000.00	8,000.00
						Sound Mitigation for CoLab	1	50,000.00	50,000.00
						Repair walls and replace table in RC 170	1	30,000.00	30,000.00
						Remodel Athletics concession stand	1	6,000.00	6,000.00
						Add cabinets to Athletics concession stand	1	3,500.00	3,500.00
						Combine LIB 342K and 342M to create one single Faculty office	1	18,000.00	18,000.00
						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
				6311	Scheduling & Event Management	Electric Golf Cart for Event Staff in RC	1	12,000.00	12,000.00
				6321	Police Department	2025 Ford Explorer Police Interceptor	1	43,981.00	43,981.00
						AWD 3.3 L Gas. Replaces Inv #56941			
						2025 Ford Explorer Police Interceptor	1	46,067.00	46,067.00
						AWD 3.3L Hybrid. Replaces Inv# 56942			

FY26 Capital Schedule Expenditures Detail

Fund	Fund Name	Account	Account Description	Org	Org Name	Description	Qty	Unit Cost	Total Cost
						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#			
				6334	Warehouse / Postal Services	56546	1	70,000.00	70,000.00
				6341	Transportation	12 Passenger Van#401, Replace Inv#	1	45,000.00	45,000.00
						56366	1	45,000.00	45,000.00
						12 Passenger Van#402, Replace Inv#	1	25,000.00	25,000.00
						56366	1	25,000.00	25,000.00
						Minivan 110, Replacing Inv #56560	1	25,000.00	25,000.00
						Minivan 115, Replacing Inv #56561	1	25,000.00	25,000.00
				6351	Network & Data Center Operations	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
				7201	Maintenance	Ariel Lift CSB 145, Replacing Inv# 52733	1	15,000.00	15,000.00
						F150 Lightning, Replacing Inv #56362	1	55,000.00	55,000.00
				7301	Custodial Services	2-Riding Extractors, Replace Inv# 56189, 56190	2	25,000.00	50,000.00
						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
				7501	Grounds	795SS Hotsy Pressure Washer			
						Replace Inv# 56897	1	11,000.00	11,000.00
						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
				7745	Information Technlgy Infrastructure	Network Core switch replacements			
						Inv# 56555, 56556	2	112,346.00	224,692.00
						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
						Every 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

FY26 Capital Schedule Expenditures Detail

Fund	Fund Name	Account	Account Description	Org	Org Name	Description	Qty	Unit Cost	Total Cost
						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

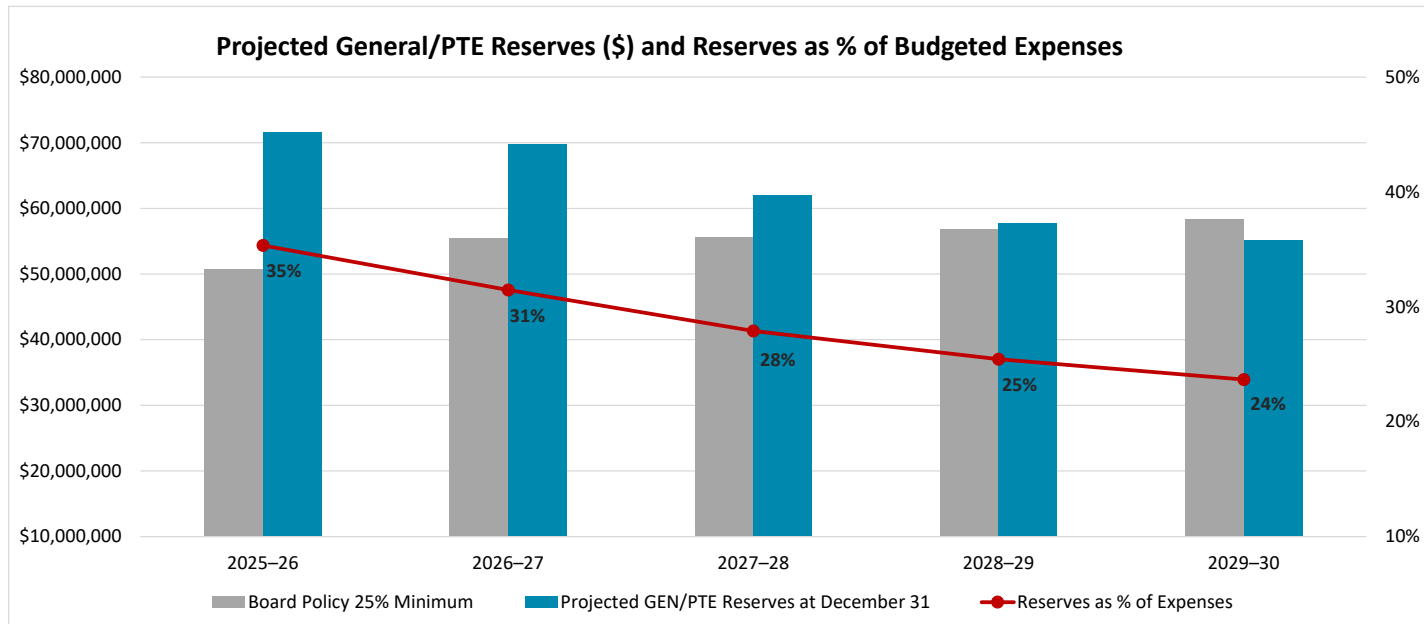
JCCC Five-Year Budget Projection
Statements of Revenues and Expenses—General/PTE Funds
Years Ending June 30, 2026 to 2030

9/4/2025	Actual	Budget	Projected Budgets				
Revenues	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
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>\$ 180,859,185</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

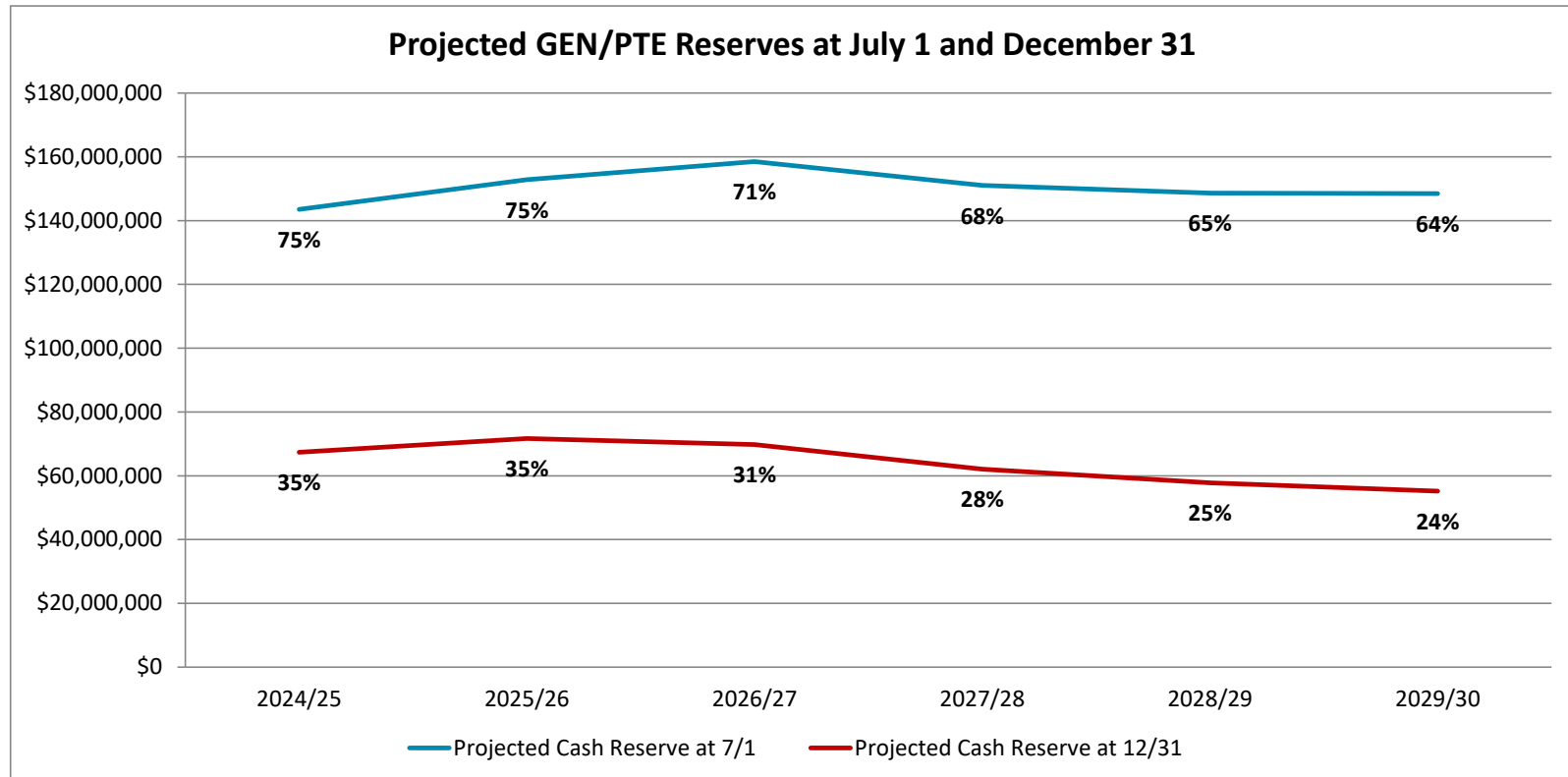
9/4/2025

General/PTE Funds	Budget	Projected Budgets				
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
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%



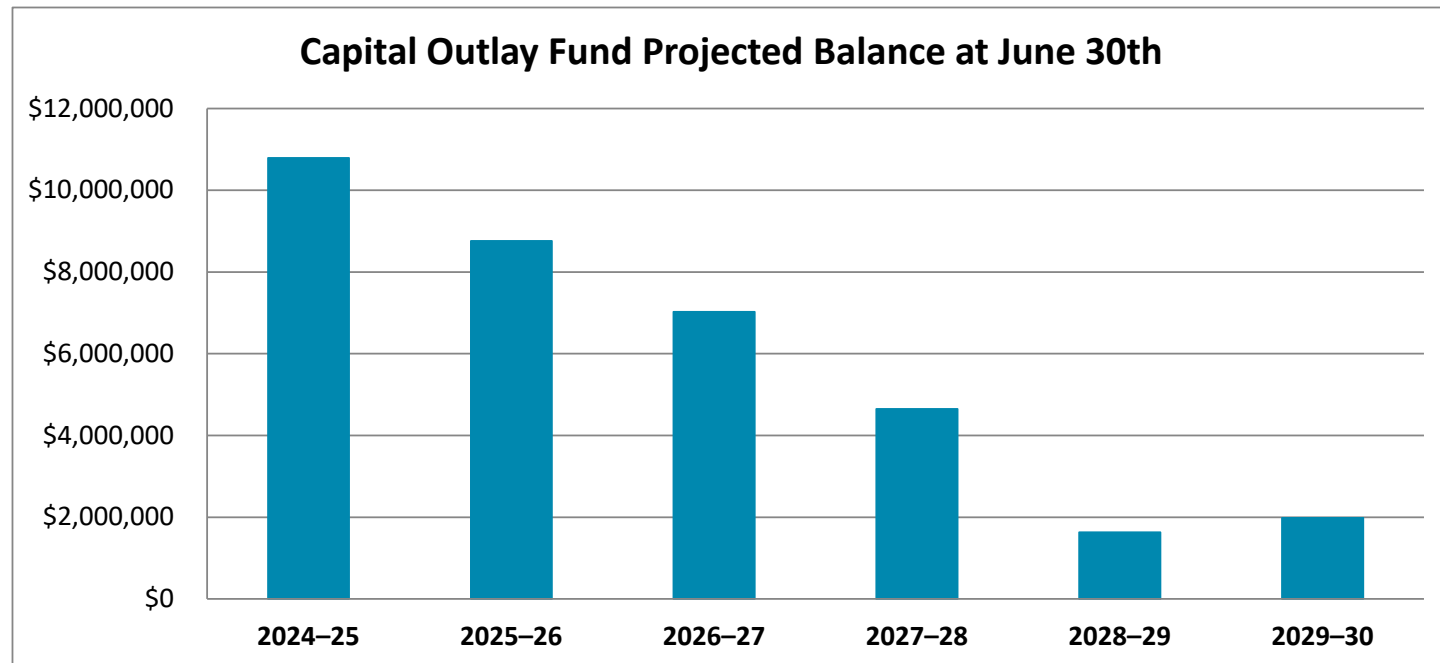
Estimates use of General Fund reserves to support the Facilities Master Plan.

JCCC Five-Year Budget Projection
Projected Unencumbered Cash Reserves at July 1 and 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	Projected Budgets				
	2024–25	2025–26	2026–27	2027–28	2028–29	2029–30
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%



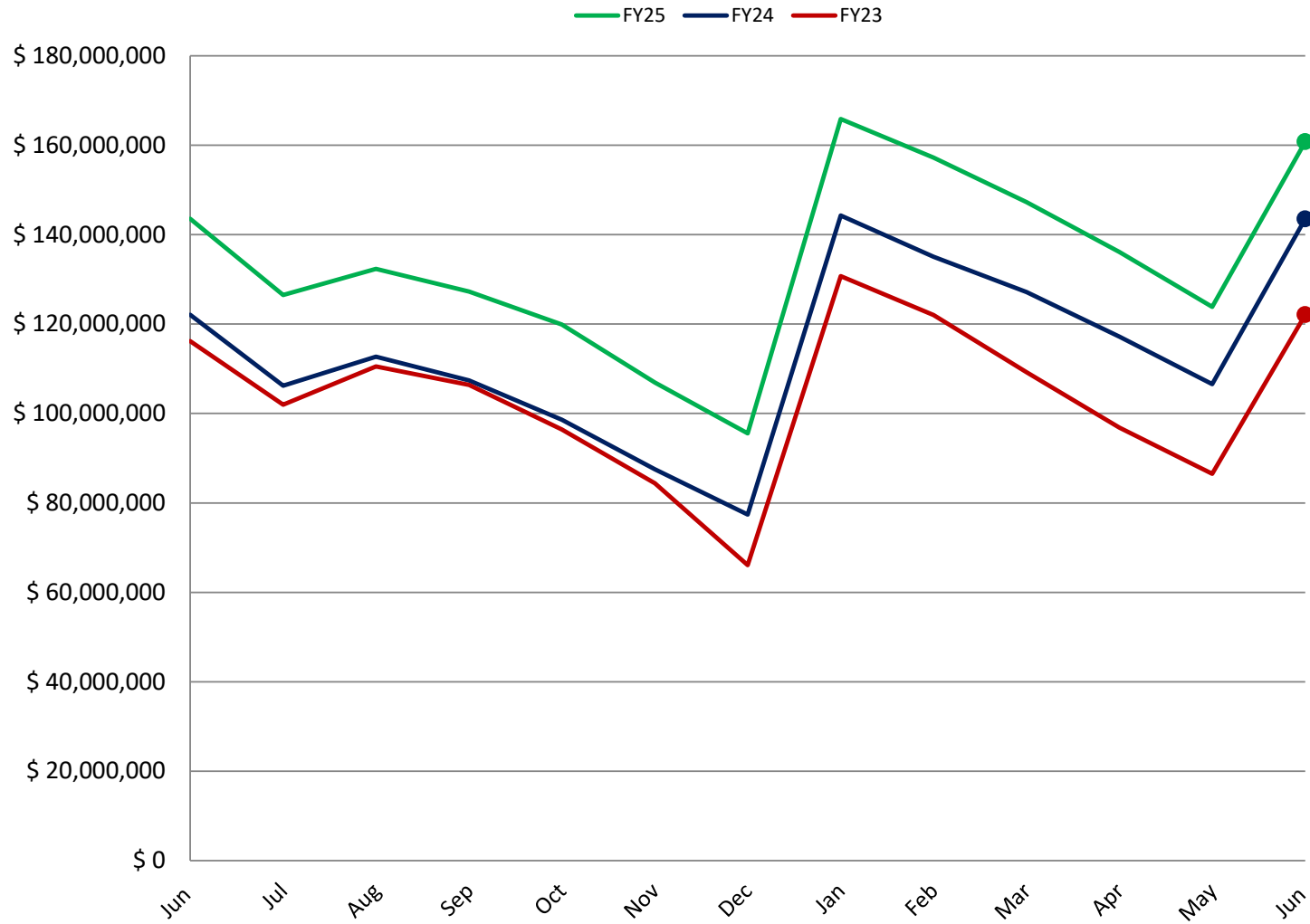
Estimates use of Capital Outlay Fund reserves to support the Facilities Master Plan.

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

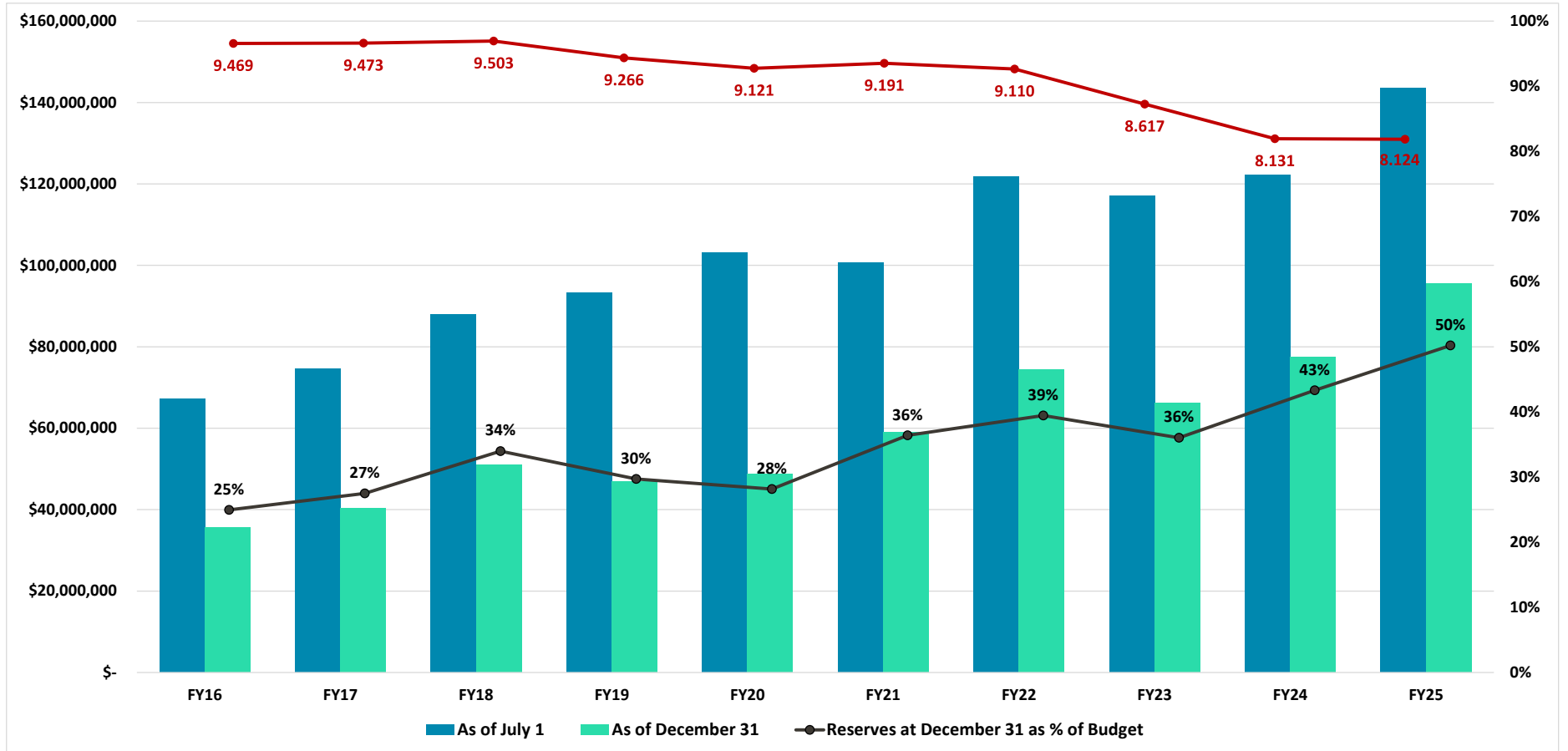
9/4/2025

	Budget 2024-25	2025-26	2026-27	Projected Budgets 2027-28	2028-29	2029-30
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	0
Revenue Bonds Debt Service Fund	1,713,700	1,705,500	1,705,050	1,727,100	0	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>

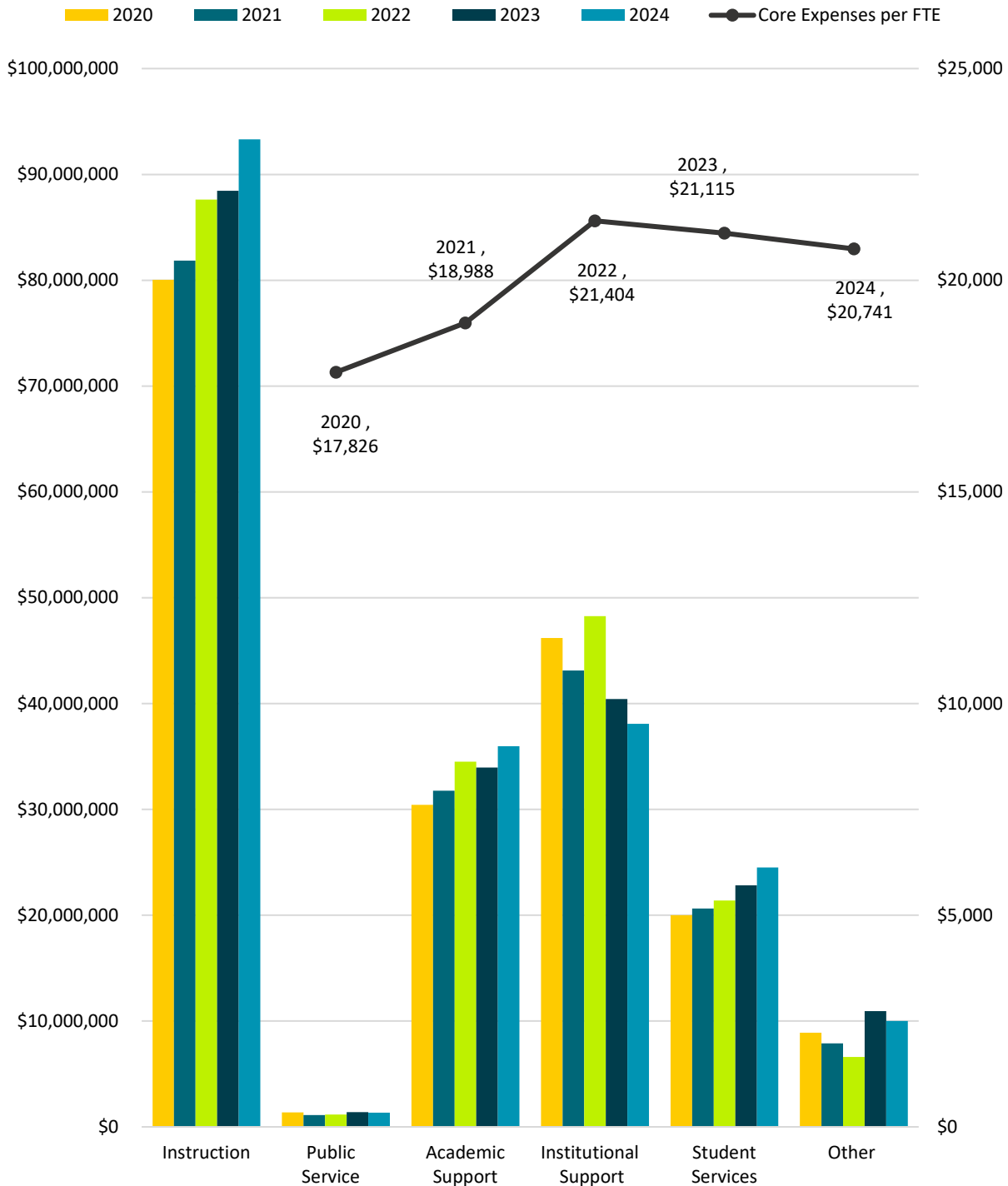
Johnson County Community College
General/Post-Secondary Technical Education (PTE) Funds
Unencumbered Cash Three-Year Monthly Trend



Johnson County Community College
FY 2025–26 Budget
General/PTE Funds Reserves at July 1 and December 31, and Mill Levy Rate



Johnson County Community College
Integrated Postsecondary Education Data System (IPEDS)
Core Expenses per FTE By Function



	Instruction	Service	Support	Support	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.

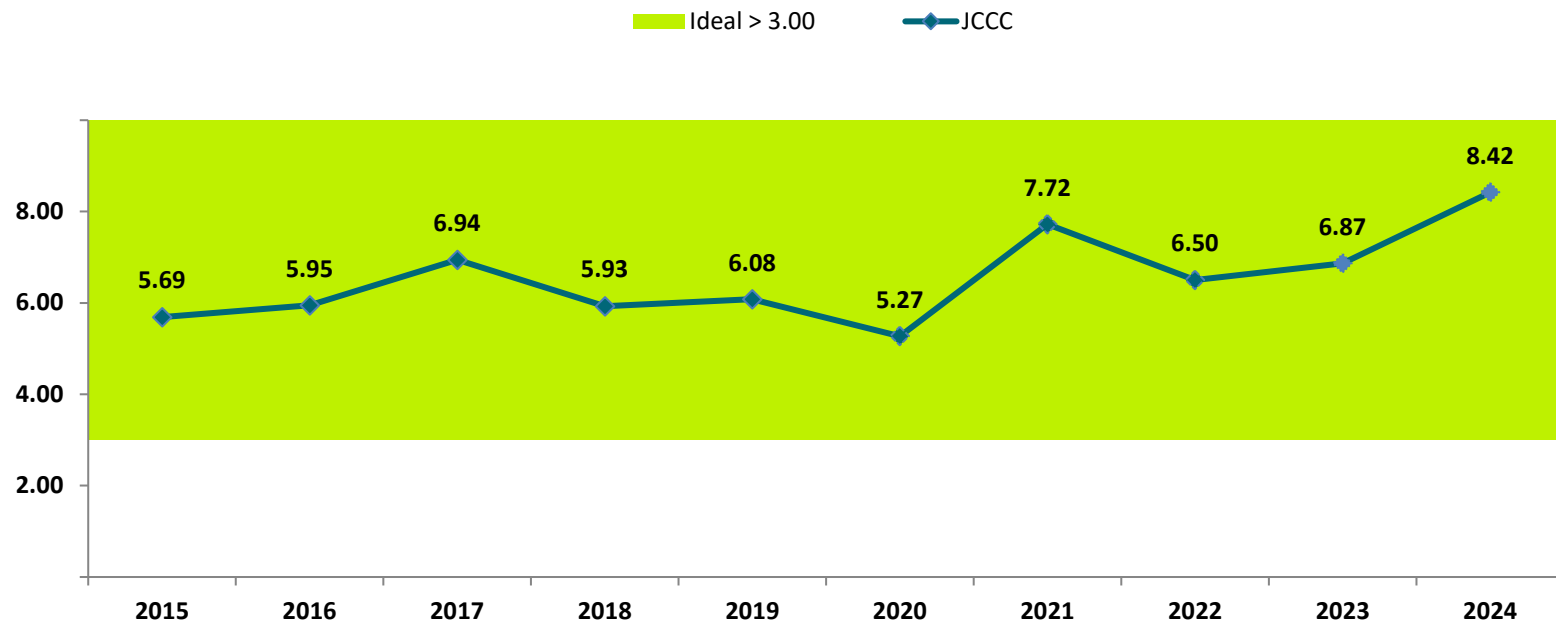
Other Core Expenses: Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses.

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**

Revenue

Investment Income	5,000
Other Income	580,000
	<u>585,000</u>

Expense

Workers Compensation Expenses	(500,000)
-------------------------------	-----------

Estimated unencumbered cash balance June 30, 2025 **\$326,488**

Revenue

Investment Income	5,000
Other Income	150,000
	<u>155,000</u>

Expense

Workers Compensation Expenses	(150,000)
-------------------------------	-----------

Budgeted unencumbered cash balance June 30, 2026 **\$331,488**

Fund Descriptions

Includes commonly used funds and their descriptions. List is not inclusive of all college funds.

General Fund—0201

The General Fund is the primary operating fund of the college. Fund activity includes revenues and expenses associated with the college's general academic programs. "General fund" is the fund from which operating expenses are paid ... and to which all amounts of state entitlements, property taxes for general purposes, student tuition, and other moneys provided by law are credited. "Operating expenses" means the total expenditures and lawful transfers from the general fund during the fiscal year for all purposes (K.S.A. 71-611).

Auxiliary Enterprise Fund—1302

The auxiliary enterprise fund is made up of self-sufficient operations which provide services to students, faculty, or staff for a fee. These operations include, but are not limited to, Dining Services, the JCCC Bookstore and the Dental Hygiene Clinic.

Adult Supplementary Education Fund—0601

These education programs include courses taken for non-credit and for which no state aid is received. All expenditures for adult supplementary education must be paid from the adult supplementary education fund. These expenditures include but are not limited to salaries, textbooks, supplies, replacement of equipment, and other expenditures related to adult supplementary education.

Student Activity Fund—0101

Funded by a per credit hour fee, this fund supports various student activity programs and student scholarships and grants.

Truck Driver Training Course Fund—0501

Funded by Non-Credit course fee revenue for classes associated with obtaining a commercial driver's license (CDL).

Motorcycle Driver Safety Fund—0701

Funded by Non-Credit course fee revenue for classes associated with preparing students to properly and safely handle a motorcycle.

Special Assessment Fund–2080

Used to account for the proceeds of the special assessment tax levy and the related expenditures (sewer tax assessments).

Sustainability Initiative Fund–2109

Funded by a per credit hour fee to assist the college in developing an environmentally, socially, and economically responsible institution that integrates sustainability throughout the JCCC curriculum as well as aligns with strategic goals.

Capital Outlay Fund–7111

Capital Outlay funds are provided by an annual tax levy and restricted for the purpose of construction, reconstruction, repair, remodeling, additions to, furnishing and equipping of College buildings, architectural expenses incidental thereto, and the acquisition of real property for use as building sites for educational programs.

Campus Development Fund–7127

Funded by a per credit hour fee, this fund was established to help cover the cost of maintaining campus roads and parking systems, as well as unforeseen emergencies related to this area.

BNSF Repair & Replacement Fund–7215

This Fund was established in 2001 to maintain the infrastructure of the ITC Building. It is funded through a monthly contractual payment from BNSF.

Revenue Bond Debts Service Fund–7318

Established to meet the debt service payments associated with outstanding revenue bond issues. Source of revenue is the per credit hour parking system revenue bonds debt service fee.

Grants and Other Restricted Funds

The college's general ledger includes over 100 individual funds related to the various grants and other programs that the college participates in wherein the funding must be used for a specific purpose. For example, these Grant and Other Restricted funds include the revenues and expenses related to federal programs such as the federal direct student loan program, Pell, SEOG, college work study, and various other state and local grants.

Glossary of Terms

Ad Valorem Property Taxes

Taxes levied on real and personal property in Johnson County, Kansas.

Banner

Banner by Ellucian is an enterprise resource planning system designed for higher education. JCCC utilizes Banner for finance, budget, student, financial aid, payroll and human resources.

Benefits

Various benefits provided to employees, other than salaries, including but not limited to medical and dental insurance, retirement contributions, vision insurance, life insurance, long term disability insurance and paid leave.

Capital Expenses

Capital expenses include building improvements, new buildings, land improvements, equipment and furnishings with an estimated life of at least two years and a minimum cost of \$10,000.

Composite Financial Index (CFI)

The Composite Financial Index (CFI) is the combination of four core ratios (Primary Reserve, Viability, Net Operating Revenue and Return on Net Assets) into a single score of institutional financial health.

Contingency

Funds budgeted to accommodate unforeseen expenditures or revenue shortfalls. The college's contingency funds are allocated between the President's branch, the Provost, and Finance and Administrative Services.

Debt Service

Principal and interest amounts related to the college's outstanding debt obligations.

Fiscal Year

Johnson County Community College's fiscal year is the period July 1 to June 30.

General Fund

The general fund is the primary operating fund of the college. Fund activity includes revenues and expenses associated with the college's general academic programs.

Metro Rate

A discounted tuition rate available to students who live in certain areas on the Missouri side of the Kansas City metropolitan area.

Org Code

An Org Code is a 4-digit code assigned to a college department or cost center within the Banner ERP system.

Restricted Funds

Used to account for funds that have restrictions on use, as determined by external entities. Revenues in restricted funds primarily come from federal, state or local private grants or contracts.

State Appropriations

Revenues received by the college from the State of Kansas.

Unencumbered Cash

Cash or reserve funds which are free of liabilities or encumbrances.

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.



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