



**FISCAL YEAR
2026-2027**



ANNUAL BUDGET

SEPTEMBER 17, 2026

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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 2026–2027 fiscal year.

Each year, JCCC develops its budget through a collaborative process that includes input from departments across the campus. More than 100 stakeholders contribute to the development of a fiscally responsible budget that supports the College’s mission, advances our strategic priorities, and positions us for continued success.

For fiscal year 2026–2027, the College’s total revenue budget is approximately \$268 million, while the total expenditure budget is approximately \$295 million. The General Fund budget includes a planned deficit, reflecting the strategic use of reserves to support the Facilities Master Plan.

Revenues

The College’s primary sources of revenue are property taxes, student tuition and fees, and state funding.

- The College’s mill levy rate will remain unchanged at 7.861 mills for fiscal year 2026–2027. JCCC’s tax rate represents approximately 7% of the average property owner’s total property tax bill.
- Student tuition and fee rates increased for the first time in two years. Beginning in Fall 2026, in-district students will pay \$106 per credit hour, which includes a \$2 increase to the required student activity fee. Even with this minimal increase, JCCC remains one of the most affordable colleges in Kansas and the surrounding region.
- State operating grant funding is expected to increase based on the fiscal year 2027 state budget.

Expenditures

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

- Staffing will remain at current levels, and employees received an average 4.5% compensation increase effective July 1, 2026.
- \$25 million is budgeted for implementation of projects included in Phase 1 of the College’s 2025 Facilities Master Plan, including construction of a new Healthcare Education Building on the main campus.

- Approximately \$475,000 is budgeted to support the College's 2025–2027 Strategic Bridge Plan, focusing on key initiatives related to Student Success, Employee Engagement, and Community Connections.
- Capital budgets include investments in classroom technology enhancements and physical improvements to instructional and administrative spaces.

As you review our 2026–2027 Annual Budget Book, I hope you will see how Johnson County Community College effectively leverages its resources to serve our students and strengthen our community.

Thank you to the JCCC Board of Trustees and to the entire campus community for their continued support, partnership, and commitment to the College's mission.

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



Laura Smith-Everett
Chair
Term expires 2028



Dawn Rattan
Vice Chair
Term expires 2030



Valerie Jennings
Secretary
Term expires 2028



Gregory Mitchell
Treasurer
Term expires 2028



Lee Cross
Member
Term expires 2030



Chad Carroll
Member
Term expires 2030



Geoff Holton
Member
Term expires 2030

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 1,000, 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.

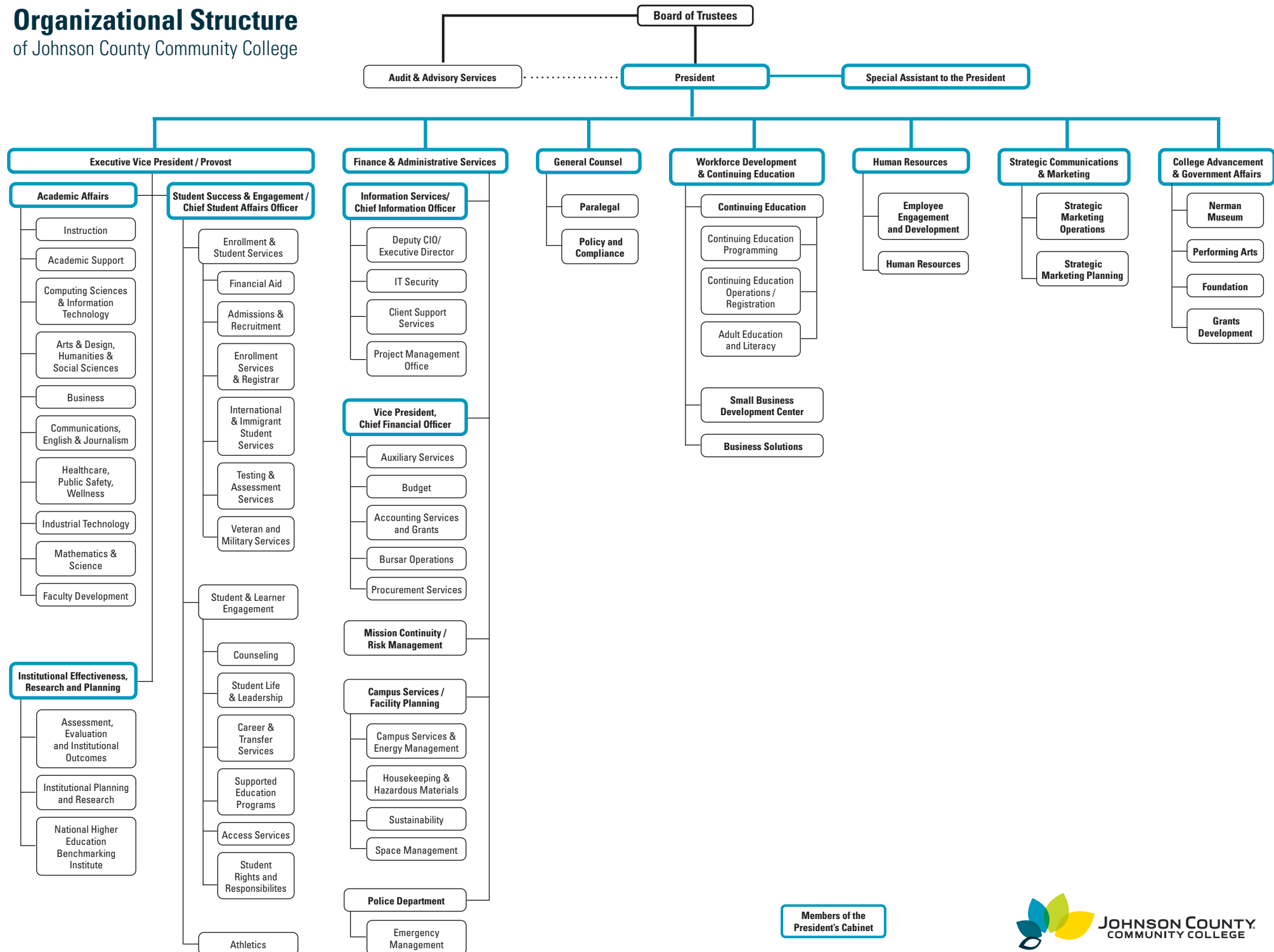
A full range of undergraduate credit courses is available, forming the first two years of most college general education curricula. JCCC offers more than 100 one- and two-year career and certificate programs to prepare students to enter the job market in high-demand fields.

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



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, 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 2026–2027

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 5%. The College's mill levy rate will remain flat at 7.861 mills. An estimated tax delinquency rate of 2% will be used.

3. **Enrollment**

Credit hour enrollment is estimated to increase by 4% from 2025–26 budgeted credit hours.

4. **Tuition Cost per Credit Hour**

Tuition rates for FY 2026–27 will increase by 4% for Johnson County students and 5% for in-state, out-of-state, and Metro Rate students, with a \$2 increase to the required student activity fee; total increases will be \$5 for Johnson County (\$106), \$7 for in-state (\$128), \$13 for out-of-state (\$250), and \$9 for Metro Rate (\$158).

5. **State Aid**

The budgeted state operating grant revenue for FY 2026–27 will be increased from FY 2025–26 based on the FY 2027 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 2026–27 operating budgets.

9. Capital Budget—General Fund

The General Fund Capital budget will be guided by the Facilities Master Plan and 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 2026–2027

October 2025 Tasks and Events

1	Management and Finance Committee review of preliminary budget calendar
6	Student Senate Leadership budget discussion
21	President's Cabinet discussion of FY 27 proposed budget guidelines

November 2025

4	President's Cabinet discussion of FY 27 proposed budget guidelines
5	Management and Finance Committee meeting
6	Distribute FY 27 budget calendar to budget administrators
6	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
6	Remodel Requests for renovation/remodeling and equipment installation can be input in Team Dynamix
6	Fixed Asset reports for replacement capital equipment and current inventory are distributed by the Warehouse
6	Budget Development and the Capital Schedule are available for entry
13	Strategic Plan sponsors receive template for submission of budget requests tied to Strategic Plan action items
30	Remodel Requests due in Team Dynamix. Approved requests will be costed out by Campus Services and further prioritized

December 2025

3	Management and Finance Committee review of proposed budget guidelines
18	Board of Trustees vote on FY 27 budget guidelines
19	Budget Administrators receive FY 27 approved budget guidelines
19	Academic Program Reviews are submitted to deans

January 2026

7	Information Technology Planning (ITP) reports are distributed by Information Services
15	Budget Kickoff Meeting for FY 27 Hudson Auditorium 2:00–3:00 p.m.
20	Position Requests due to Human Resources
30	Administrative & Service Area review drafts are submitted to supervisors

February 2026

3	Proposed budget worksheets due to supervisors for review
6	Information Technology Planning (ITP) requests due to Information Services
12	Final approved budget requests due in Budget Development with justification of all line items
12	Approved capital equipment requests due in the Capital Schedule
12	Fixed Asset Inventory Reports for current year due to Warehouse

March 2026

3	Budget review and prioritization by President's Cabinet
12	Budget review and prioritization by President's Cabinet
31	Budget review and prioritization by President's Cabinet

April 2026

16	Annual Board of Trustees Budget Workshop, 4:00 p.m.
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May 2026

6	Management & Finance Committee review proposed FY 27 Management Budget
14	Board of Trustees vote on FY 27 Management Budget

June 2026

15	Receive Property Tax Revenue Neutral Rate (RNR) from Johnson County Clerk
30	Load FY 27 Management Budget into accounting system

July 2026

1	First day of Fiscal Year 2026–2027
20	Notify Johnson County Clerk of intent to exceed RNR (if applicable)

August 2026

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

September 2026

2	Management & Finance Committee review proposed FY 27 Legal Budget
17	Revenue Neutral Rate (RNR) hearing for FY 27 Legal Budget (if applicable)
17	Annual public hearing for FY 27 Legal Budget
17	Board of Trustees vote on FY 27 Legal Budget

October 2026

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. Per applicable Kansas statutes, financial institutions that receive deposits of College funds must use the public moneys pooled method to secure deposits in excess of the amount insured or guaranteed by the Federal Deposit Insurance Corporation ("FDIC"). The market value of the pooled securities must be at least 102% of the amount of deposits in excess of the amount insured or guaranteed by the FDIC.
- **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.

Investments will be made in only those instruments authorized by applicable Kansas statutes, 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.

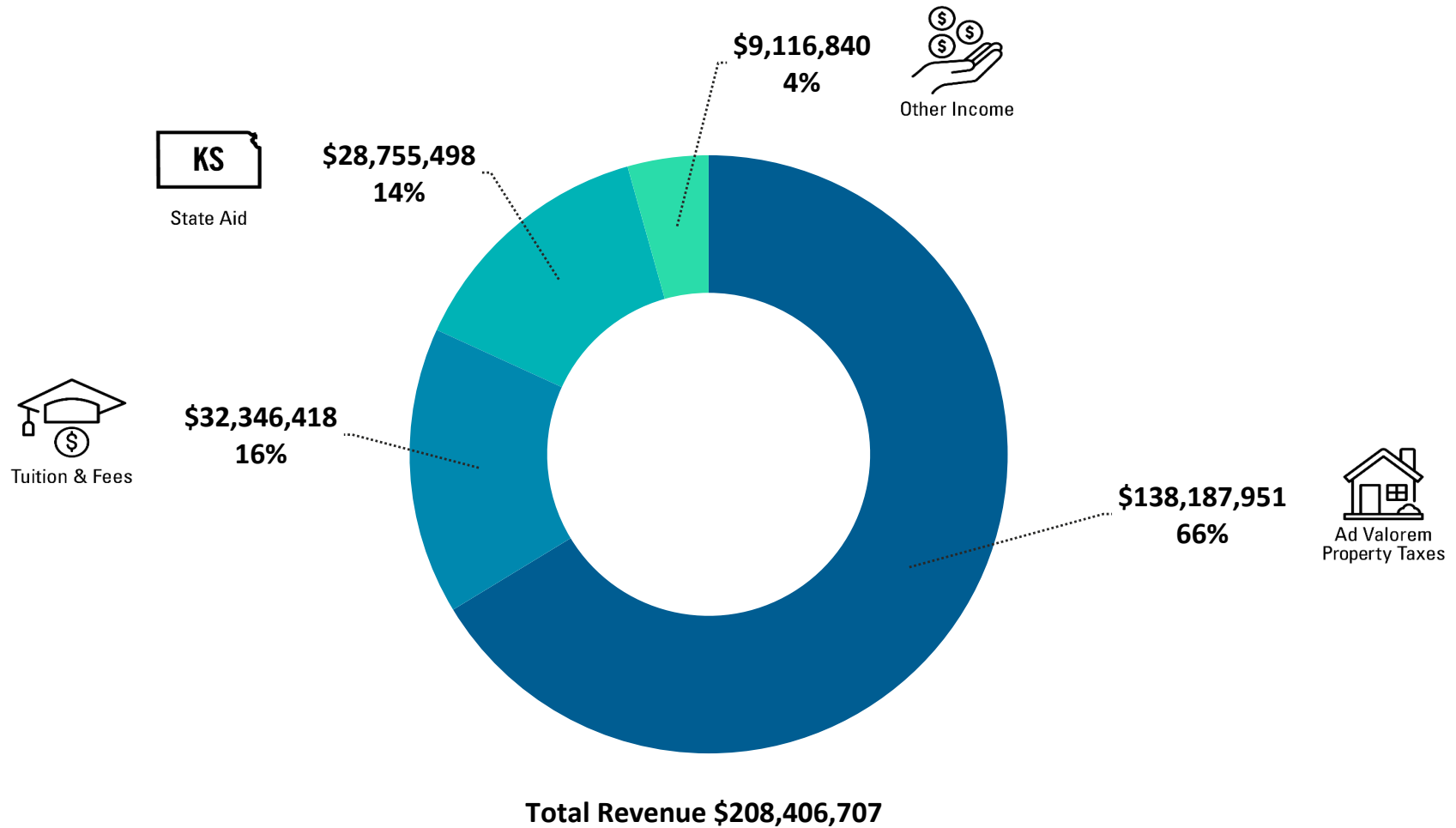
The President or designee shall present a monthly report to the Board of Trustees (the “Board”) that summarizes activity within the various funds maintained in the College’s accounting system. At minimum, the report shall include the General/Post-Secondary Technical Education Fund unencumbered cash balances, 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.

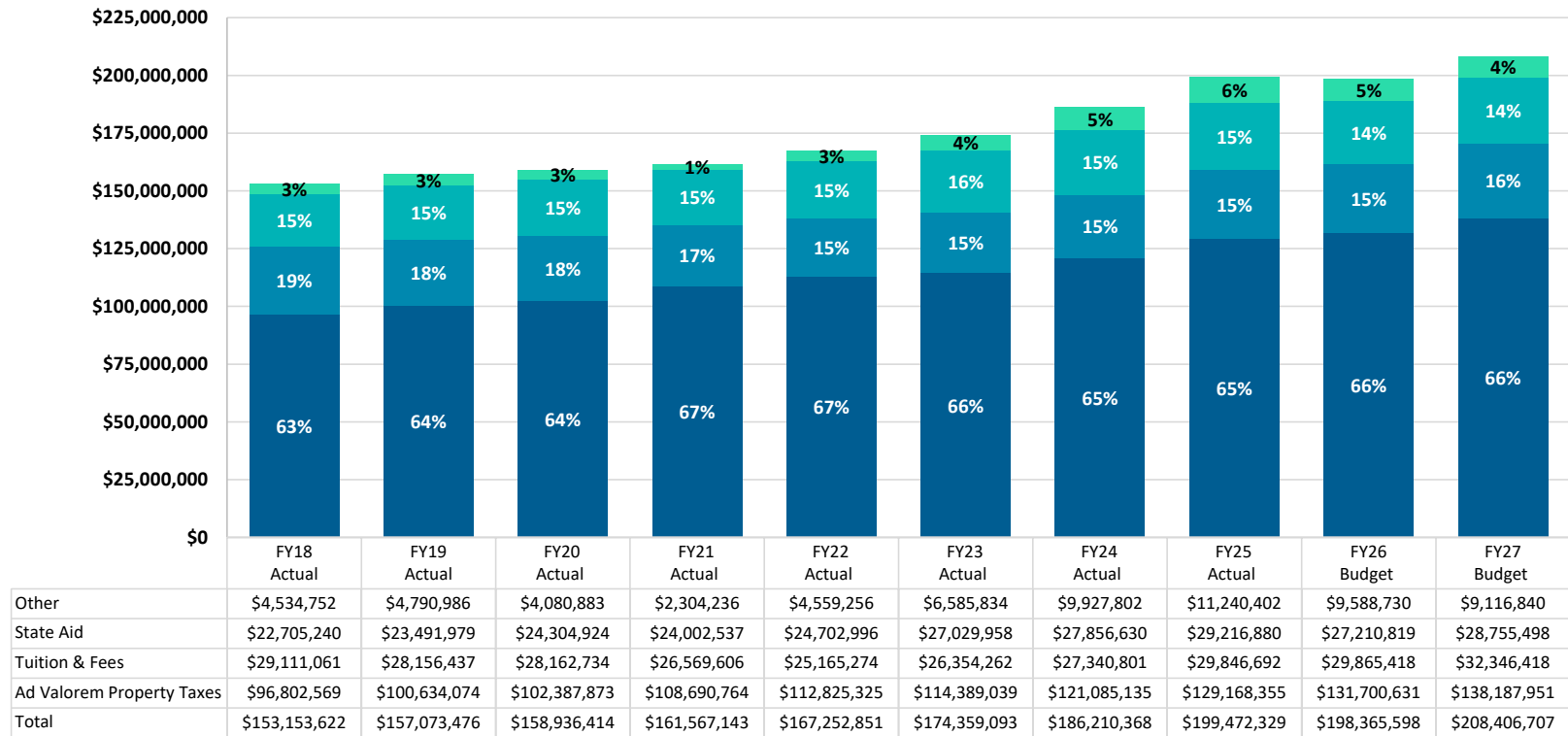
II. Revenues

Johnson County Community College
General/Postsecondary Technical Education(PTE) Funds
Revenue Budget
2026–2027



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

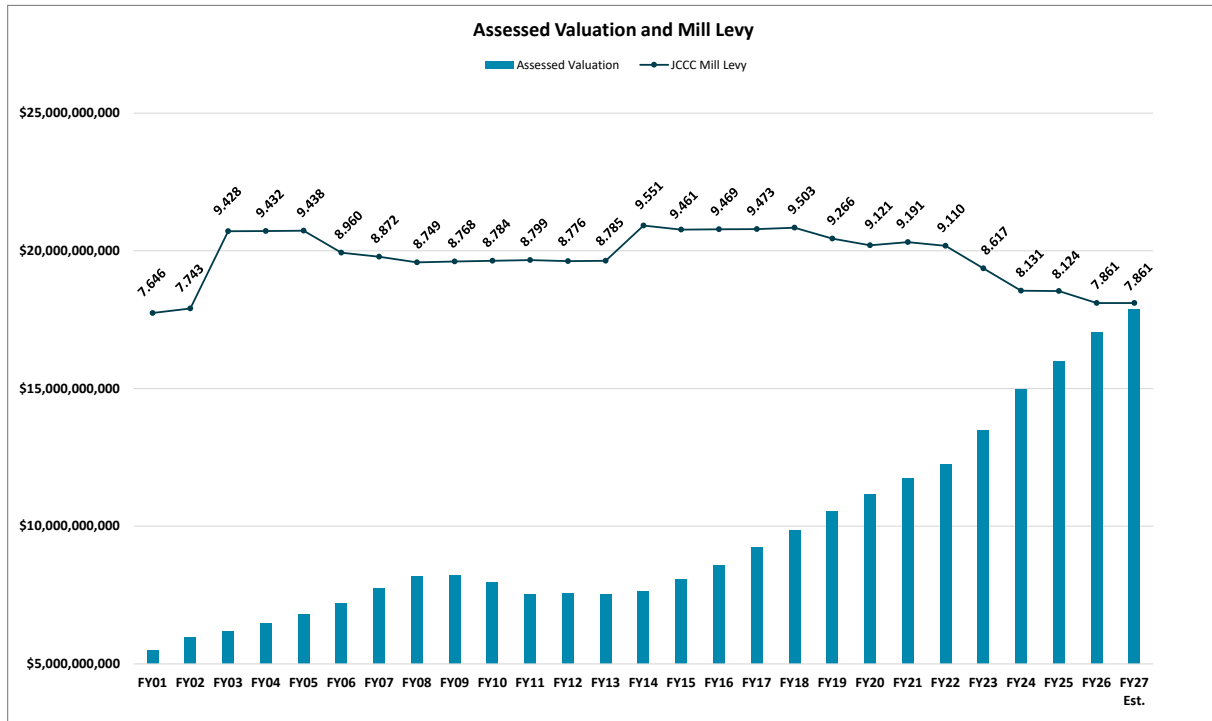
■ Ad Valorem Property Taxes ■ Tuition & Fees ■ State Aid ■ Other



Johnson County Community College
FY 2026–27 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%	8.124	(0.01)
FY26	\$17,029,839,941	6.46%	7.861	(0.26)
FY27 Est.	\$17,881,331,938	5.00%	7.861	0.00



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

Mill Levy for a Residence at College and Quivira

Tax Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Total Mill Levy	119.154	122.093	121.010	120.086	119.208	119.038	114.466	111.998	111.485	109.991
JCCC Mill Levy	9.473	9.503	9.266	9.121	9.191	9.110	8.617	8.131	8.124	7.873
JCCC's portion of total Mill Levy	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%
Average Residential Value (ARV)	\$ 262,000	\$ 280,000	\$ 299,000	\$ 316,000	\$ 332,000	\$ 348,000	\$ 384,000	\$ 431,000	\$ 458,000	\$ 487,000
JCCC taxes on ARV	\$ 285	\$ 306	\$ 319	\$ 331	\$ 351	\$ 365	\$ 381	\$ 403	\$ 428	\$ 441
JCCC	9.473	9.503	9.266	9.121	9.191	9.110	8.617	8.131	8.124	7.873
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	67.774	71.174	70.665	69.878	69.138	68.282	65.168	63.482	63.198	61.948
City of Overland Park	13.800	13.565	13.566	13.557	13.582	14.578	14.573	14.525	14.538	14.540
Johnson County, Library, Parks & Rec	26.607	26.351	26.013	26.030	25.797	25.568	24.608	24.360	24.125	24.130
	119.154	122.093	121.010	120.086	119.208	119.038	114.466	111.998	111.485	109.991
For Information:										
Shawnee Mission USD 512	54.940	53.663	52.427	52.121	52.351	51.667	49.386	50.822	51.335	50.886
Blue Valley USD 229	66.255	66.614	64.999	62.797	60.503	58.967	54.870	53.758	53.596	53.618
City of Olathe	24.708	24.700	24.406	24.397	24.440	24.458	24.241	23.356	23.317	23.334

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

Johnson County Community College

FY 2026–27 Budget

Estimated JCCC Taxes for an Average Residence

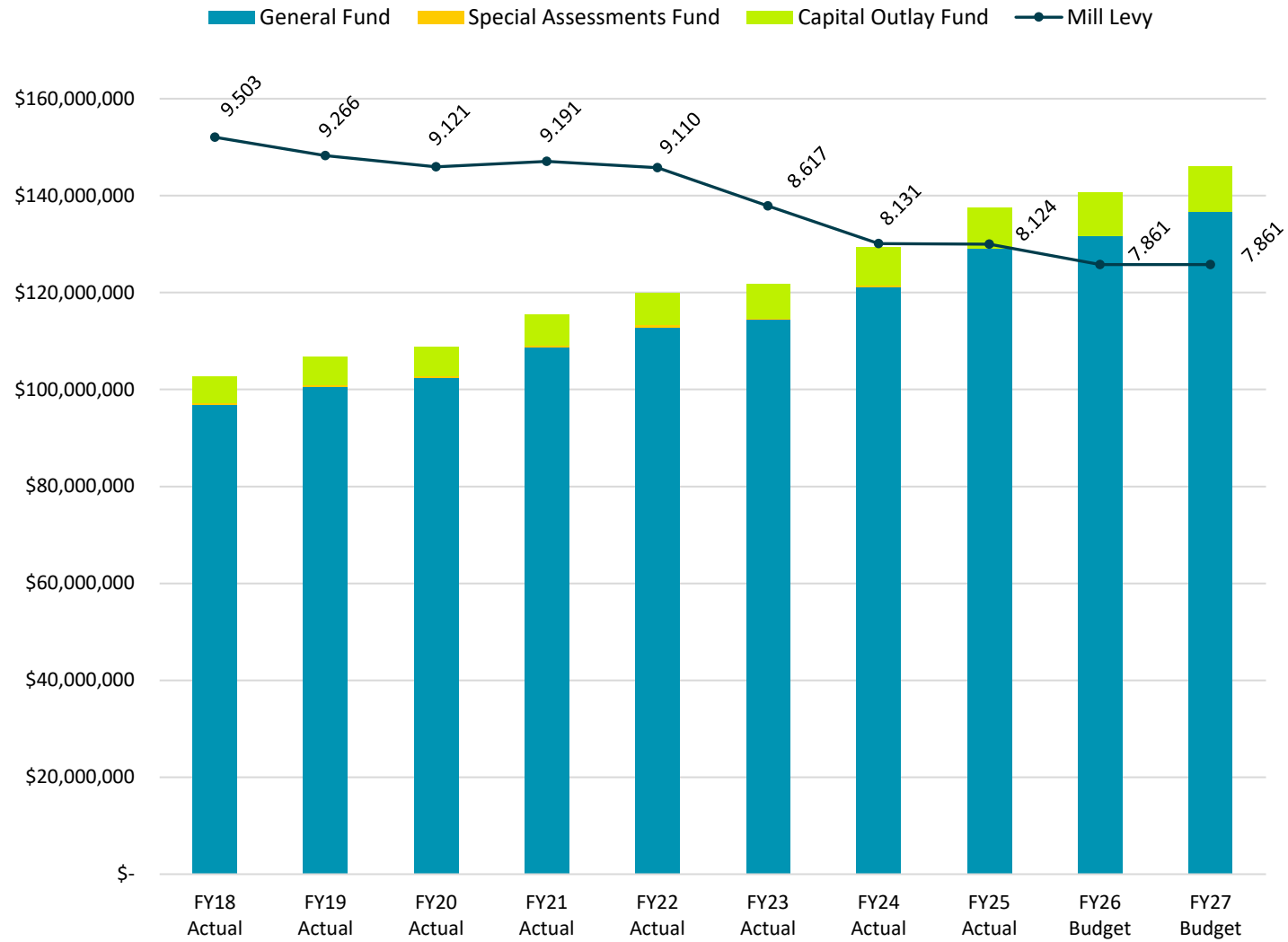
Tax Year	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Average Appraised Value*	\$281,000	\$299,000	\$316,000	\$332,000	\$348,000	\$384,000	\$431,000	\$458,000	\$487,000	\$514,000
Residential Assessment Rate	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%
Assessed Value	\$32,315	\$34,385	\$36,340	\$38,180	\$40,020	\$44,160	\$49,565	\$52,670	\$56,005	\$59,110
JCCC Mill Levy	9.503	9.266	9.121	9.191	9.110	8.617	8.131	8.124	7.861	7.861
Taxes Levied	\$307	\$319	\$331	\$351	\$365	\$381	\$403	\$428	\$440	\$465

Annual % Change in Appraised Value	7.25%	6.41%	5.69%	5.06%	4.82%	10.34%	12.24%	6.26%	6.33%	5.54%
Annual % Change in JCCC Mill Levy	0.3%	-2.5%	-1.6%	0.8%	-0.9%	-5.4%	-5.6%	-0.1%	-3.2%	0.0%
Annual % Change in Taxes Levied	7.6%	3.8%	4.0%	5.9%	3.9%	4.4%	5.9%	6.2%	2.9%	5.5%

10-Year % Change in Appraised Value									95%	96%
10-Year % Change in JCCC Mill Levy									-17%	-17%
10-Year % Change in Taxes Levied									62%	63%

Source: Office of the County Appraiser

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

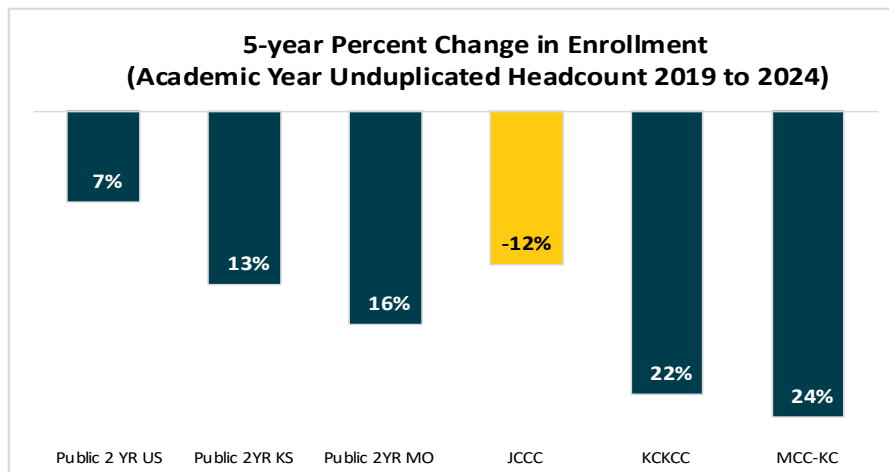


Johnson County Community College
FY 2026–27 Budget
Student Credit Hour Enrollment

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	306,475	0.5%	10,216
2027 (Budget)	303,080	-1.1%	10,103

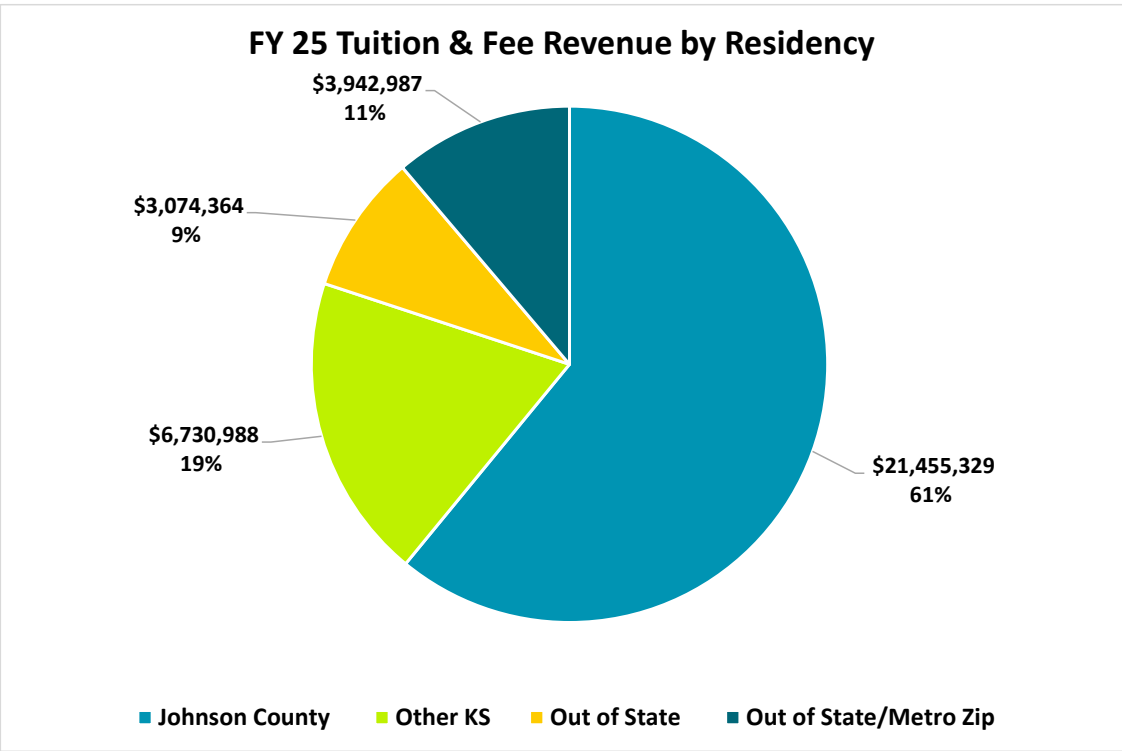
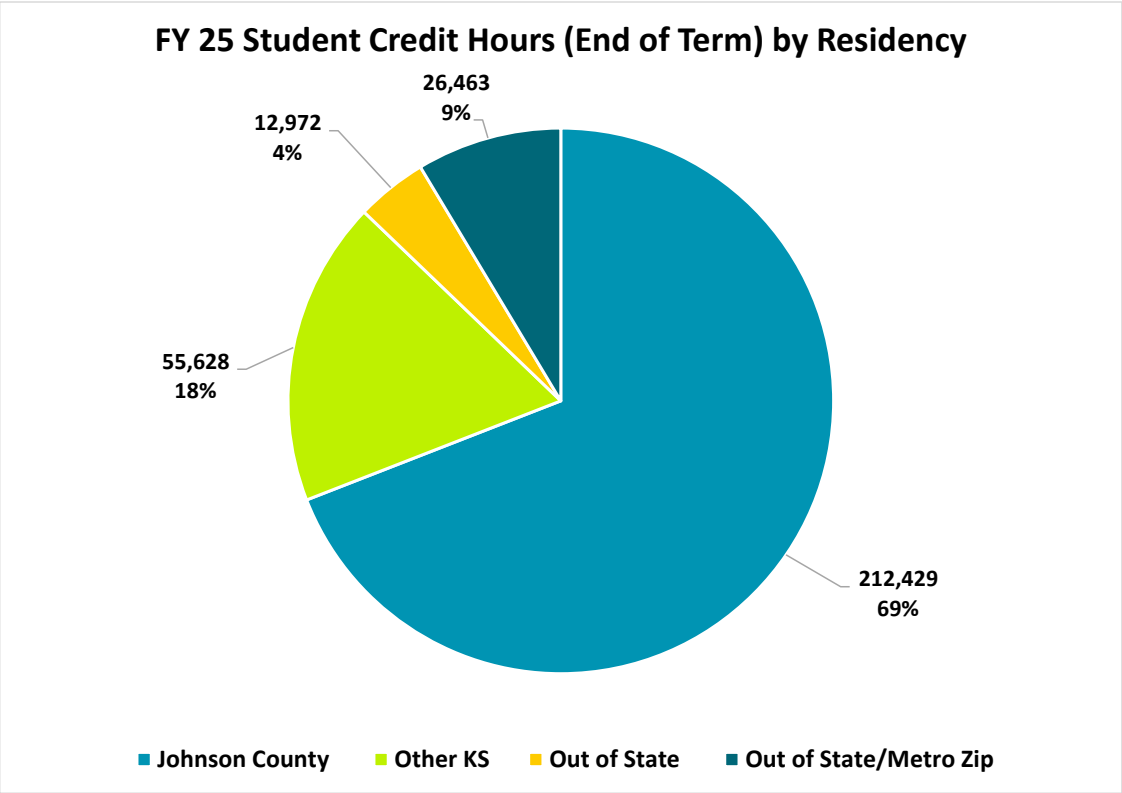
Data Source: JCCC Institutional Research—Credit Hours based as of Semester Census

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

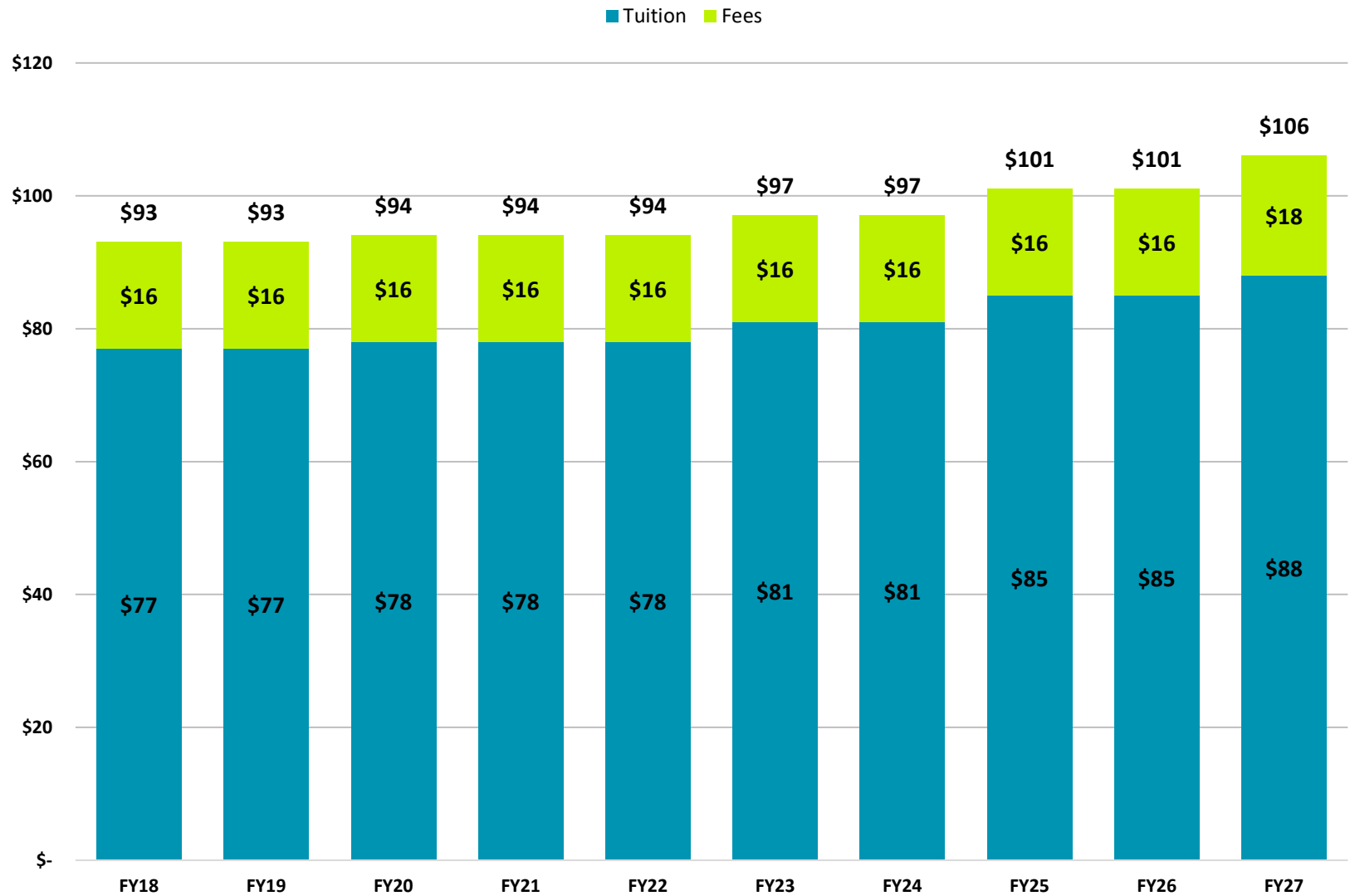


Source: National Center for Education Statistics

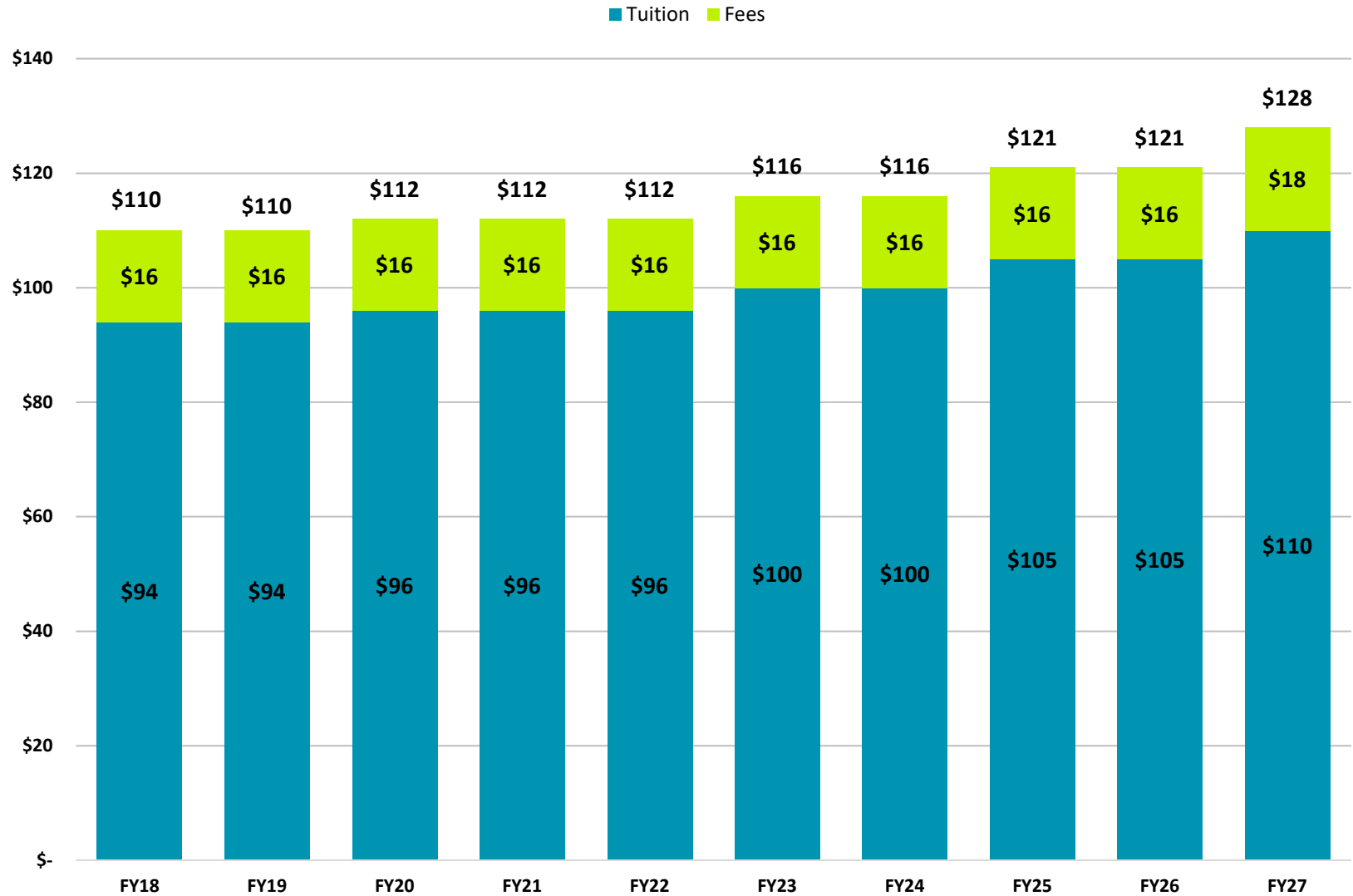
Johnson County Community College
FY 2026–27 Budget
Credit Enrollment by Residency



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



Johnson County Community College
Metro Rate
Tuition and Fees per Credit Hour



Johnson County Community College
FY 2026–27 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
2026–2027	\$9.00	\$5.00	\$3.00	\$1.00	\$18.00

Johnson County Community College
FY 2026-27 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 2026–27 Budget
Tuition and Fees Analysis

	2025–2026		2026–2027	
	Cost/Credit Hour	30 Credit Hours	Cost/Credit Hour	30 Credit Hours
Residence				
Johnson County	\$101	\$3,030	\$106	\$3,180
Other Kansas County	\$121	\$3,630	\$128	\$3,840
Out of State and International	\$237	\$7,110	\$250	\$7,500
Metro Rate	\$149	\$4,470	\$158	\$4,740

The following are provided for comparative purposes only:

University of Kansas

Resident Undergraduate	\$377	\$11,310
Non-Resident Undergraduate	\$1,006	\$30,180
Additional Fees		Varies

Kansas State University

Resident Undergraduate	\$353	\$10,590
Non-Resident Undergraduate	\$952	\$28,560
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 2025–26
Resident-In-District Tuition by Credit Hour

Institution		2026
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	\$50
	Total	\$117
Butler Community College	Tuition per Credit Hour	\$77
	Required Fees per Credit Hour	\$48
	Total	\$124
Cloud County Community College	Tuition per Credit Hour	\$71
	Required Fees per Credit Hour	\$53
	Total	\$124
Coffeyville Community College	Tuition per Credit Hour	\$40
	Required Fees per Credit Hour	\$65
	Total	\$105
Colby Community College	Tuition per Credit Hour	\$77
	Required Fees per Credit Hour	\$58
	Total	\$135
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	\$50
	Required Fees per Credit Hour	\$69
	Total	\$119
Garden City Community College	Tuition per Credit Hour	\$61
	Required Fees per Credit Hour	\$67
	Total	\$128
Highland Community College	Tuition per Credit Hour	\$95
	Required Fees per Credit Hour	\$80
	Total	\$175
Hutchinson Community College	Tuition per Credit Hour	\$92
	Required Fees per Credit Hour	\$29
	Total	\$121
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	\$61
	Required Fees per Credit Hour	\$69
	Total	\$130
Neosho County Community College	Tuition per Credit Hour	\$97
	Required Fees per Credit Hour	\$38
	Total	\$135
Pratt Community College	Tuition per Credit Hour	\$76
	Required Fees per Credit Hour	\$63
	Total	\$139
Seward County Community College	Tuition per Credit Hour	\$80
	Required Fees per Credit Hour	\$64
	Total	\$144

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

\$132.26

Kansas Community Colleges

Tuition and Required Fees Rates, Academic Year 2025–26
Non-Resident Tuition by Credit Hour

Institution		2026
Allen Community College	Tuition per Credit Hour	\$100
	Required Fees per Credit Hour	\$67
	Total	\$167
Barton Community College	Tuition per Credit Hour	\$110
	Required Fees per Credit Hour	\$50
	Total	\$160
Butler Community College	Tuition per Credit Hour	\$172
	Required Fees per Credit Hour	\$48
	Total	\$220
Cloud County Community College	Tuition per Credit Hour	\$103
	Required Fees per Credit Hour	\$53
	Total	\$156
Coffeyville Community College	Tuition per Credit Hour	\$70
	Required Fees per Credit Hour	\$65
	Total	\$135
Colby Community College	Tuition per Credit Hour	\$136
	Required Fees per Credit Hour	\$58
	Total	\$194
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	\$85
	Required Fees per Credit Hour	\$69
	Total	\$154
Garden City Community College	Tuition per Credit Hour	\$85
	Required Fees per Credit Hour	\$67
	Total	\$152
Highland Community College	Tuition per Credit Hour	\$95
	Required Fees per Credit Hour	\$80
	Total	\$175
Hutchinson Community College	Tuition per Credit Hour	\$133
	Required Fees per Credit Hour	\$29
	Total	\$162
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	\$211
	Required Fees per Credit Hour	\$24
	Total	\$235
Labette Community College	Tuition per Credit Hour	\$86
	Required Fees per Credit Hour	\$69
	Total	\$155
Neosho County Community College	Tuition per Credit Hour	\$97
	Required Fees per Credit Hour	\$75
	Total	\$172
Pratt Community College	Tuition per Credit Hour	\$92
	Required Fees per Credit Hour	\$63
	Total	\$155
Seward County Community College	Tuition per Credit Hour	\$108
	Required Fees per Credit Hour	\$79
	Total	\$187

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

\$178.74

Kansas Community Colleges

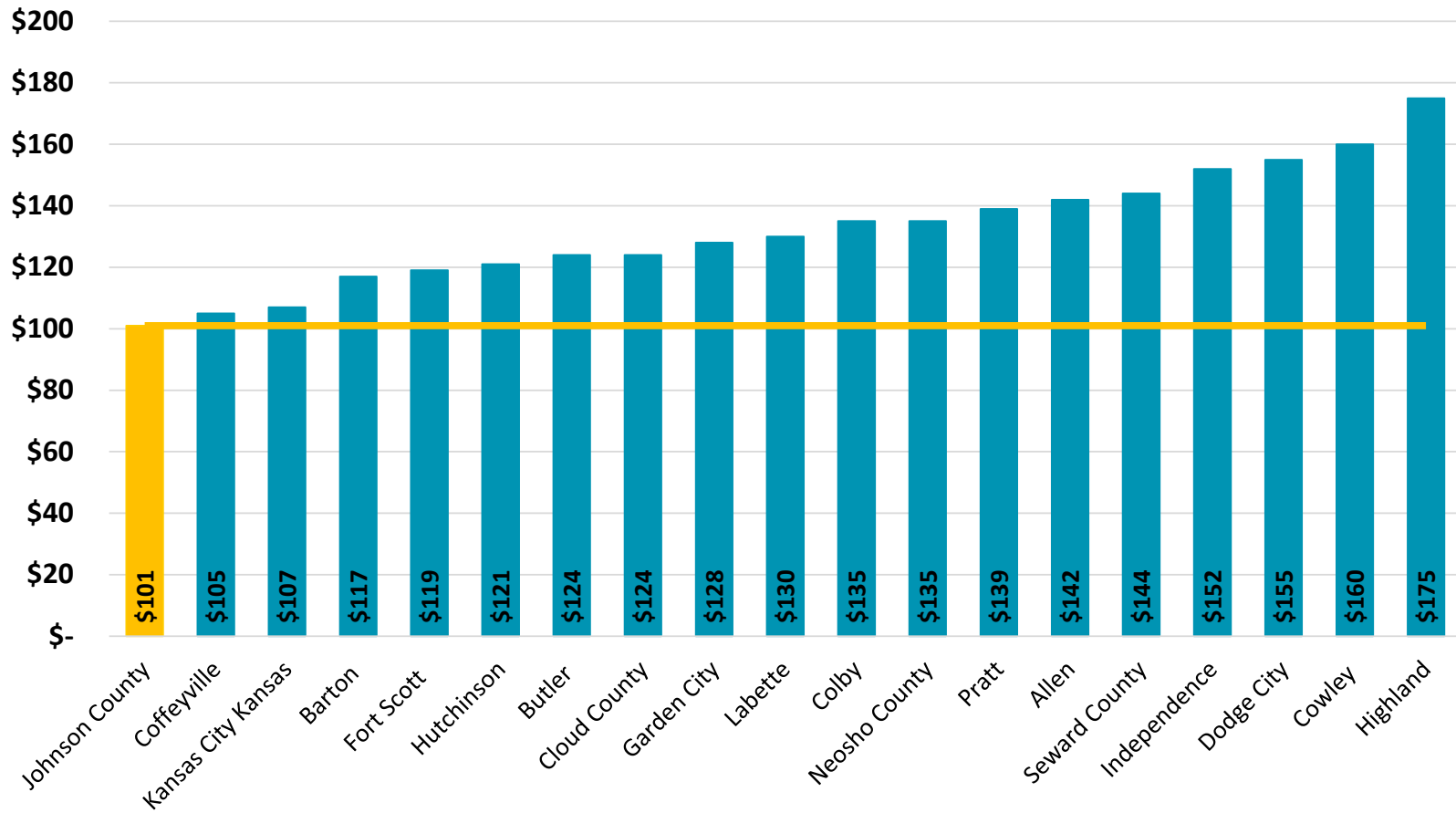
Tuition and Required Fees Rates, Academic Year 2025–26
International Tuition by Credit Hour

Institution		2026
Allen Community College	Tuition per Credit Hour	\$115
	Required Fees per Credit Hour	\$67
	Total	\$182
Barton Community College	Tuition per Credit Hour	\$173
	Required Fees per Credit Hour	\$50
	Total	\$223
Butler Community College	Tuition per Credit Hour	\$172
	Required Fees per Credit Hour	\$48
	Total	\$220
Cloud County Community College	Tuition per Credit Hour	\$122
	Required Fees per Credit Hour	\$53
	Total	\$175
Coffeyville Community College	Tuition per Credit Hour	\$80
	Required Fees per Credit Hour	\$125
	Total	\$205
Colby Community College	Tuition per Credit Hour	\$162
	Required Fees per Credit Hour	\$58
	Total	\$220
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	\$132
	Required Fees per Credit Hour	\$69
	Total	\$201
Garden City Community College	Tuition per Credit Hour	\$105
	Required Fees per Credit Hour	\$67
	Total	\$172
Highland Community College	Tuition per Credit Hour	\$290
	Required Fees per Credit Hour	\$80
	Total	\$370
Hutchinson Community College	Tuition per Credit Hour	\$142
	Required Fees per Credit Hour	\$39
	Total	\$181
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	\$212
	Required Fees per Credit Hour	\$24
	Total	\$236
Labette Community College	Tuition per Credit Hour	\$145
	Required Fees per Credit Hour	\$69
	Total	\$214
Neosho County Community College	Tuition per Credit Hour	\$170
	Required Fees per Credit Hour	\$57
	Total	\$227
Pratt Community College	Tuition per Credit Hour	\$122
	Required Fees per Credit Hour	\$63
	Total	\$185
Seward County Community College	Tuition per Credit Hour	\$108
	Required Fees per Credit Hour	\$79
	Total	\$187

Source: KBOR Community College Tuition and Fee Survey
Average International

\$218.89

Kansas Community Colleges 2025–26
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 2025–26 Cost

State	2021–22	2022–23	2023–24	2024–25	2025–26	1-Year % Change	5-Year % Change
Vermont	\$8,600	\$8,660	\$8,660	\$8,660	\$8,900	3%	3%
South Dakota	\$7,237	\$7,291	\$7,256	\$7,238	\$7,650	6%	6%
Massachusetts	\$6,840	\$6,891	\$7,062	\$7,461	\$7,614	2%	11%
New Hampshire	\$7,095	\$7,096	\$7,093	\$7,096	\$7,547	6%	6%
Oregon	\$6,034	\$6,182	\$6,431	\$6,666	\$6,888	3%	14%
Iowa	\$5,786	\$6,045	\$6,299	\$6,489	\$6,679	3%	15%
North Dakota	\$5,471	\$5,613	\$5,630	\$5,744	\$6,455	12%	18%
New Jersey	\$5,482	\$5,672	\$5,867	\$6,051	\$6,424	6%	17%
Minnesota	\$5,900	\$6,140	\$6,155	\$6,181	\$6,412	4%	9%
Pennsylvania	\$5,632	\$5,816	\$6,027	\$6,131	\$6,303	3%	12%
South Carolina	\$5,910	\$5,948	\$6,010	\$6,100	\$6,284	3%	6%
New York	\$5,746	\$5,745	\$5,936	\$6,100	\$6,230	2%	8%
Kentucky	\$5,610	\$5,700	\$5,820	\$5,910	\$6,090	3%	9%
Ohio	\$5,081	\$5,245	\$5,618	\$5,762	\$5,937	3%	17%
Rhode Island	\$4,980	\$5,090	\$5,326	\$5,550	\$5,868	6%	18%
Virginia	\$5,229	\$5,254	\$5,365	\$5,529	\$5,691	3%	9%
Alabama	\$4,929	\$4,980	\$5,072	\$5,152	\$5,618	9%	14%
Colorado	\$4,798	\$4,870	\$5,116	\$5,339	\$5,532	4%	15%
Indiana	\$4,997	\$5,054	\$5,299	\$5,524	\$5,524	0%	11%
Washington	\$4,791	\$4,932	\$5,131	\$5,273	\$5,435	3%	13%
West Virginia	\$4,413	\$4,525	\$4,988	\$5,144	\$5,396	5%	22%
Louisiana	\$4,200	\$4,191	\$4,373	\$4,491	\$5,310	18%	26%
Connecticut	\$4,515	\$4,740	\$4,972	\$5,218	\$5,218	0%	16%
Tennessee	\$4,637	\$4,639	\$4,767	\$5,000	\$5,164	3%	11%
Wisconsin	\$4,661	\$4,731	\$4,858	\$4,993	\$5,114	2%	10%
Maryland	\$4,856	\$4,909	\$4,943	\$4,994	\$5,068	1%	4%
Delaware	\$4,945	\$4,945	\$4,945	\$4,945	\$4,945	0%	0%
Oklahoma	\$4,583	\$4,672	\$4,687	\$4,773	\$4,859	2%	6%
Arkansas	\$3,887	\$4,118	\$4,356	\$4,551	\$4,839	6%	24%
Illinois	\$4,419	\$4,480	\$4,572	\$4,702	\$4,825	3%	9%
Missouri	\$4,133	\$4,317	\$4,492	\$4,718	\$4,817	2%	17%
Wyoming	\$4,557	\$4,614	\$4,619	\$4,639	\$4,694	1%	3%
Michigan	\$4,117	\$4,287	\$4,420	\$4,530	\$4,624	2%	12%
Idaho	\$4,175	\$4,200	\$4,201	\$4,240	\$4,562	8%	9%
Nevada	\$3,798	\$3,917	\$4,060	\$4,291	\$4,511	5%	19%
Utah	\$4,058	\$4,229	\$4,228	\$4,396	\$4,506	3%	11%
Montana	\$3,937	\$3,912	\$4,145	\$4,302	\$4,449	3%	13%
Georgia	\$4,026	\$3,990	\$4,012	\$4,226	\$4,238	0%	5%
Maine	\$3,837	\$3,843	\$3,845	\$4,156	\$4,156	0%	8%
Mississippi	\$3,581	\$3,732	\$3,839	\$3,998	\$4,120	3%	15%
Hawaii	\$4,017	\$4,019	\$4,018	\$4,017	\$4,017	0%	0%
Kansas	\$3,387	\$3,477	\$3,580	\$3,745	\$3,874	3%	14%
Nebraska	\$3,408	\$3,500	\$3,563	\$3,600	\$3,739	4%	10%
Texas	\$2,889	\$3,041	\$3,170	\$3,238	\$3,312	2%	15%
Florida	\$3,242	\$3,242	\$3,238	\$3,232	\$3,232	0%	0%
Arizona	\$2,591	\$2,608	\$2,870	\$2,899	\$2,916	1%	13%
North Carolina	\$2,484	\$2,497	\$2,527	\$2,530	\$2,564	1%	3%
New Mexico	\$1,959	\$2,100	\$2,129	\$2,208	\$2,250	2%	15%
California	\$1,428	\$1,433	\$1,435	\$1,435	\$1,436	0%	1%

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 2025.

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 2025 Funding	FY 2026 Funding	Increase/ (Decrease)	FY 2025 Funding	FY 2026 Funding	Increase/ (Decrease)	FY 2025 Funding	FY 2026 Funding	Increase/ (Decrease)
Allen CC	\$468,219	\$473,848	\$5,629	\$3,626,540	\$3,270,135	(\$356,405)	\$4,094,759	\$3,743,983	(\$350,776)
Barton CC	\$2,378,617	\$2,266,994	(\$111,623)	\$7,419,334	\$7,323,181	(\$96,153)	\$9,797,951	\$9,590,175	(\$207,776)
Butler CC	\$4,871,526	\$5,079,186	\$207,660	\$13,456,130	\$12,781,595	(\$674,535)	\$18,327,656	\$17,860,781	(\$466,875)
Cloud County CC	\$1,104,254	\$1,181,769	\$77,515	\$2,787,882	\$2,715,003	(\$72,879)	\$3,892,136	\$3,896,772	\$4,636
Coffeyville CC	\$896,120	\$853,054	(\$43,066)	\$1,348,955	\$1,336,638	(\$12,317)	\$2,245,075	\$2,189,692	(\$55,383)
Colby CC	\$1,289,625	\$1,391,319	\$101,694	\$1,806,764	\$1,827,746	\$20,982	\$3,096,389	\$3,219,065	\$122,676
Cowley CC	\$1,690,938	\$1,919,674	\$228,736	\$3,629,632	\$3,376,842	(\$252,790)	\$5,320,570	\$5,296,516	(\$24,054)
Dodge City CC	\$835,690	\$951,091	\$115,401	\$1,607,526	\$1,612,560	\$5,034	\$2,443,216	\$2,563,651	\$120,435
Ft.Scott CC	\$1,252,873	\$1,181,923	(\$70,950)	\$1,814,609	\$1,763,555	(\$51,054)	\$3,067,482	\$2,945,478	(\$122,004)
Garden City CC	\$1,096,271	\$1,205,191	\$108,920	\$2,100,189	\$2,238,010	\$137,821	\$3,196,460	\$3,443,201	\$246,741
Highland CC	\$1,240,102	\$1,262,666	\$22,564	\$3,882,267	\$3,827,268	(\$54,999)	\$5,122,369	\$5,089,934	(\$32,435)
Hutchinson CC	\$5,678,652	\$5,782,346	\$103,694	\$6,362,960	\$6,236,859	(\$126,101)	\$12,041,612	\$12,019,205	(\$22,407)
Independence CC	\$231,473	\$235,575	\$4,102	\$936,809	\$999,030	\$62,221	\$1,168,282	\$1,234,605	\$66,323
Johnson County CC	\$7,946,290	\$8,637,305	\$691,015	\$16,845,529	\$16,873,303	\$27,774	\$24,791,819	\$25,510,608	\$718,789
Kansas City Kansas CC	\$4,186,782	\$4,156,731	(\$30,051)	\$4,961,771	\$4,973,227	\$11,456	\$9,148,553	\$9,129,958	(\$18,595)
Labette CC	\$913,025	\$1,016,383	\$103,358	\$1,947,929	\$1,948,252	\$323	\$2,860,954	\$2,964,635	\$103,681
Neosho County CC	\$1,292,805	\$1,354,084	\$61,279	\$2,007,817	\$2,018,056	\$10,239	\$3,300,622	\$3,372,140	\$71,518
Pratt CC	\$1,076,289	\$1,061,068	(\$15,221)	\$1,454,752	\$1,501,584	\$46,832	\$2,531,041	\$2,562,652	\$31,611
Seward County CC	\$964,550	\$1,046,871	\$82,321	\$1,400,731	\$1,504,714	\$103,983	\$2,365,281	\$2,551,585	\$186,304
CC Subtotal	\$39,414,101	\$41,057,078	\$1,642,977	\$79,398,126	\$78,127,558	(\$1,270,568)	\$118,812,227	\$119,184,636	\$372,409
Flint Hills Technical College	\$1,690,733	\$1,696,132	\$5,399	\$796,086	\$813,079	\$16,993	\$2,486,819	\$2,509,211	\$22,392
Manhattan Area Technical College	\$1,863,454	\$1,819,187	(\$44,267)	\$750,543	\$798,568	\$48,025	\$2,613,997	\$2,617,755	\$3,758
North Central Kansas Technical College	\$2,923,117	\$3,087,761	\$164,644	\$880,971	\$890,535	\$9,564	\$3,804,088	\$3,978,296	\$174,208
Northwest Kansas Technical College	\$1,821,733	\$1,925,676	\$103,943	\$925,901	\$954,353	\$28,452	\$2,747,634	\$2,880,029	\$132,395
Salina Area Technical College	\$1,567,891	\$1,818,392	\$250,501	\$856,673	\$983,319	\$126,646	\$2,424,564	\$2,801,711	\$377,147
WSU-Tech	\$9,841,843	\$11,406,197	\$1,564,354	\$5,197,154	\$5,412,199	\$215,045	\$15,038,997	\$16,818,396	\$1,779,399
TC Subtotal	\$19,708,771	\$21,753,345	\$2,044,574	\$9,407,328	\$9,852,053	\$444,725	\$29,116,099	\$31,605,398	\$2,489,299
Washburn Institute of Technology	\$3,374,312	\$3,643,102	\$268,790	\$384,917	\$381,927	(\$2,990)	\$3,759,229	\$4,025,029	\$265,800
Total Distribution	\$62,497,184	\$66,453,525	\$3,956,341	\$89,190,371	\$88,361,538	(\$828,833)	\$151,687,555	\$154,815,063	\$3,127,508

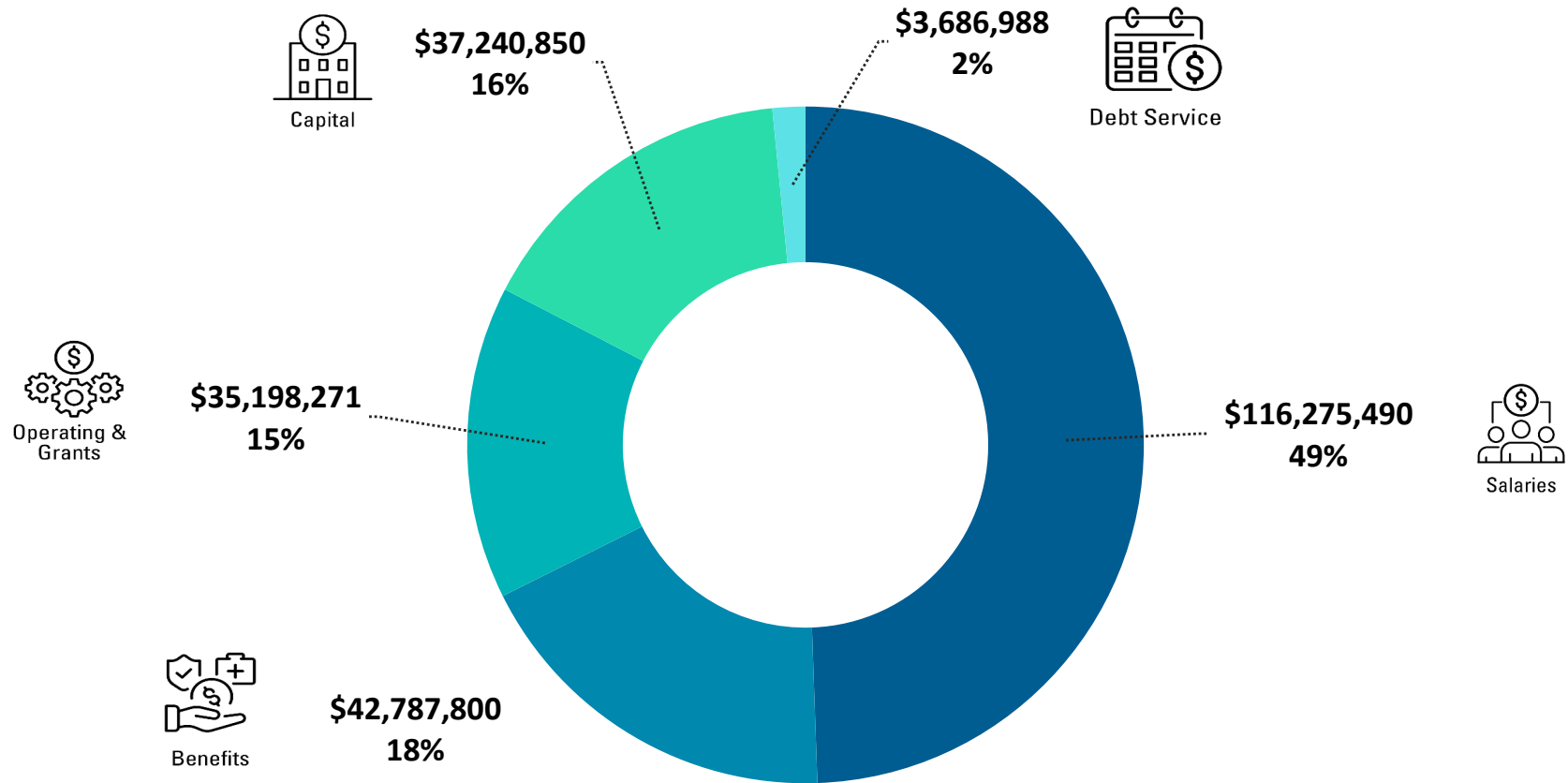
2.1%

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

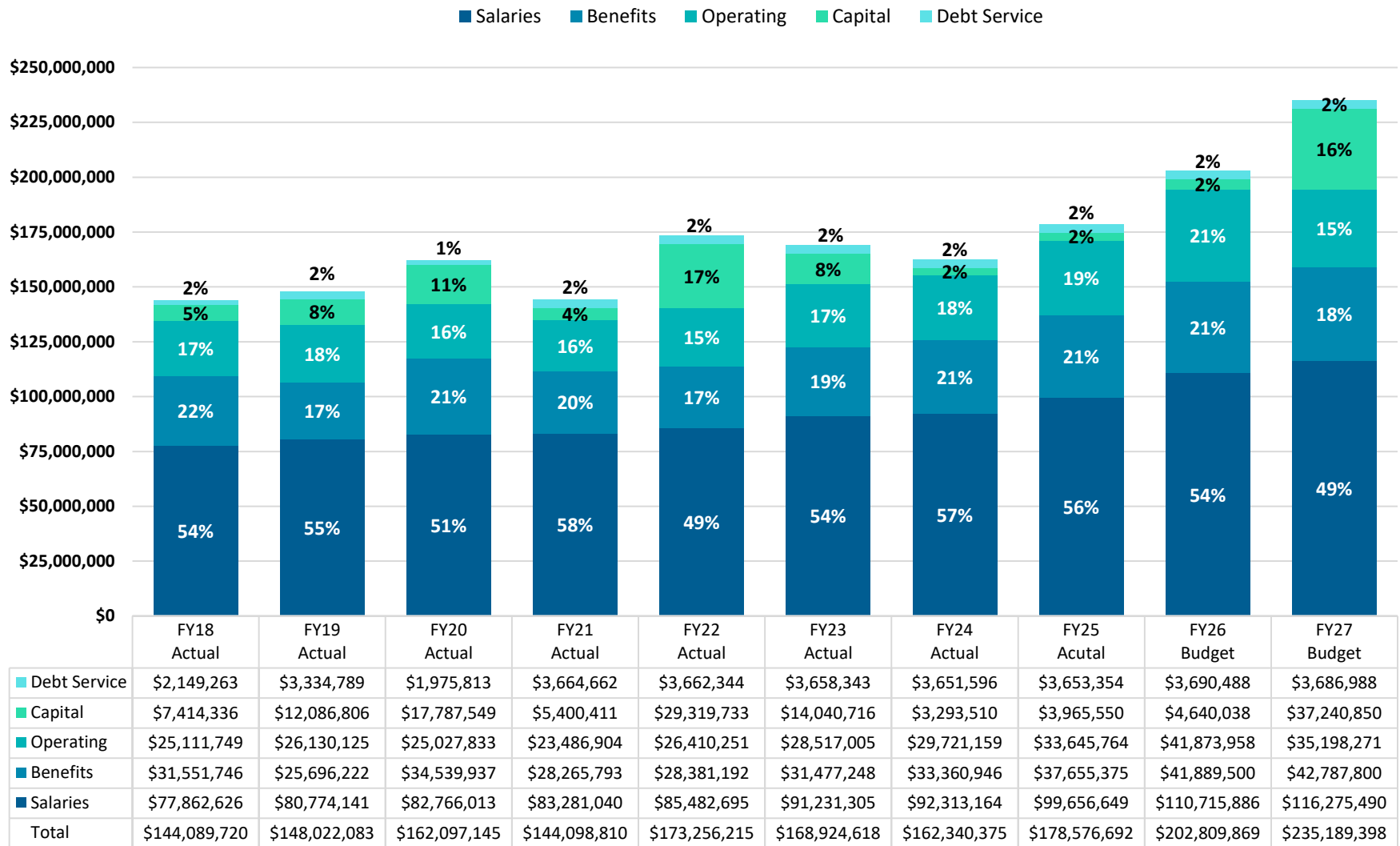
III. Expenses

Johnson County Community College
General/Postsecondary Technical Education (PTE) Funds
Expense Budget
2026–2027



Total Expenses \$235,189,398

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



Johnson County Community College
FY 2026–27 Budget
Number of Positions

Fiscal Year	Bargaining Unit	Salaried	Full Time Hourly	Full Time Temporary	Part Time Regular	Total
2027 (As of July 15, 2026)	351	336	325	28	337	1,377
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

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

FY 2026–2027 Personnel Analysis

Salary and benefit costs are the largest annual expenditure of the College and represent approximately 67% of the 2026–2027 General Fund budget.

Pursuant to the adopted budget guidelines, the total number of regular budgeted faculty and staff positions did not change for 2026–2027. However, certain positions were reallocated among full-time, part-time, hourly, and salaried classifications 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 2023–2027					
Position Type	2023	2024	2025	2026	2027
Bargaining Unit	351	351	351	351	351
Salaried	290	309	312	322	336
Full Time Hourly	311	304	313	326	325
Total Full-time Regular	952	964	976	999	1,012
*Full-time Temporary	29	25	27	28	27
Part-time Regular	397	385	373	350	337
Total Budgeted Positions	1,378	1,374	1,376	1,377	1,376
*Full-time Temporary includes grand funded positions.					

For Fiscal 2027, 1 full-time regular hourly position and 13 part-time regular hourly positions were reallocated to 14 salaried 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 4% for 2026–2027 compared to 2025–2026. This increase reflects budgeted compensation adjustments for faculty and staff, along with rising employee benefit costs.

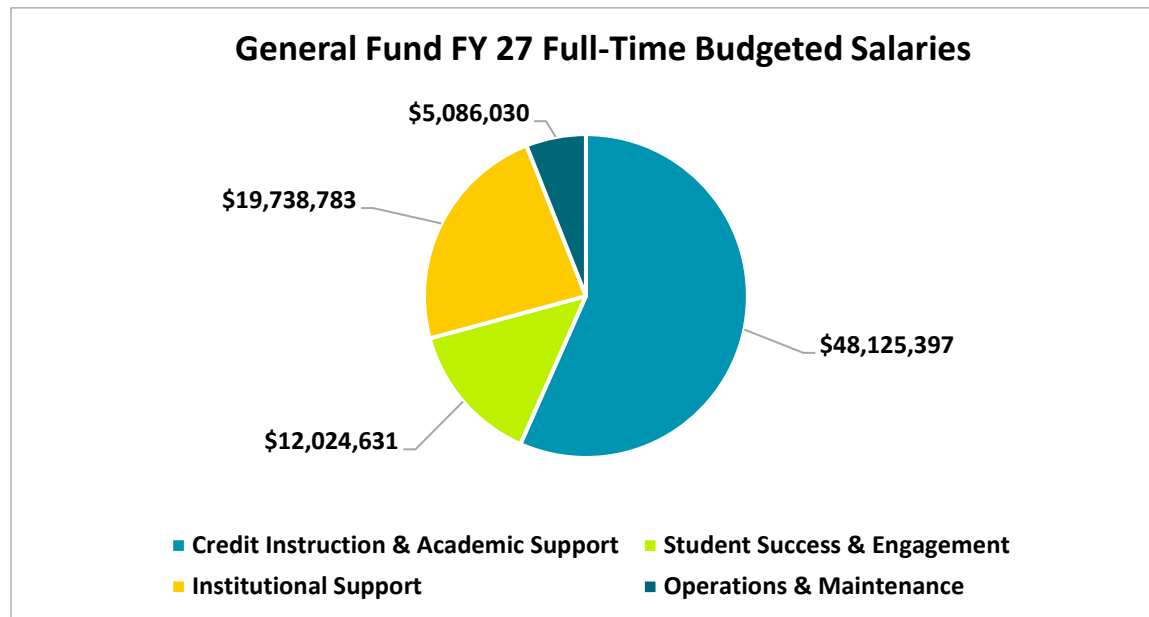
For 2026–2027, members of the faculty bargaining unit will receive compensation adjustments as negotiated in the master agreement. In addition, the budget includes a 4.5% across the board salary increase for non-probationary, non-bargaining unit salaried employees, as well as full-time and part-time 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 2025–2026 academic year, adjunct faculty taught approximately 45% 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 2026–27 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 7/1/26	\$166,493,629	\$9,930,047	\$1,270,459	\$1,974,933	\$1,205,521	\$1,853,644	\$505,118	(\$401,873)	\$0	\$182,831,478
Revenue										
Ad Valorem Property Taxes	138,187,951	9,371,143								147,559,094
Tuition and Fees	32,346,418			3,749,128	225,000	2,570,000		2,727,720	2,727,720	44,345,986
State Aid	28,755,498									28,755,498
Other Income	4,166,840			1,592,575	40,000			6,000		5,805,415
Investment Income	4,950,000	495,000		99,000				40,000		5,584,000
Grants & Restricted									26,685,713	26,685,713
Auxiliary Sales							8,939,454			8,939,454
	208,406,707	9,866,143	0	5,440,703	265,000	2,570,000	8,939,454	2,773,720	29,413,433	267,675,160
Expense										
Salaries and Benefits	159,063,290			2,463,695	176,800	1,501,403			1,781,383	164,986,572
Current Operating & Grants	35,198,271	60,000	300,000	5,095,941	763,500	1,267,875	6,544,969	2,576,031	25,000,000	76,806,587
Capital	37,240,850	9,792,000		336,500			12,000		925,000	48,306,350
Debt Service	3,686,988								1,707,050	5,394,038
	235,189,398	9,852,000	300,000	7,896,136	940,300	2,769,278	6,556,969	2,576,031	29,413,433	295,493,546
Budgeted unencumbered cash balance 6/30/27	\$139,710,938	\$9,944,190	\$970,459	(\$480,500)	\$530,221	\$1,654,366	\$2,887,603	(\$204,184)	\$0	\$155,013,092
Mill Levy	7.361	.500	–	–	–	–	–	–	–	7.861

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

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025
Revenue					
Ad Valorem Property Taxes	\$108,690,764	\$112,825,325	\$114,389,039	\$121,085,135	\$129,168,355
Tuition and Fees	26,569,606	25,165,274	26,354,262	27,340,801	29,846,692
State Aid	24,002,537	24,702,996	27,029,958	27,856,630	29,216,880
Other Income	2,250,591	4,089,157	4,148,759	3,765,639	3,840,342
Investment Income	53,645	470,099	2,437,075	6,162,163	7,400,060
	<u>161,567,143</u>	<u>167,252,851</u>	<u>174,359,093</u>	<u>186,210,368</u>	<u>199,472,329</u>
Expense					
Salaries and Benefits	\$111,546,833	\$113,863,887	\$122,708,554	\$125,674,110	\$137,312,024
Current Operating & Grants	23,486,904	26,410,251	28,517,005	29,721,159	33,645,764
Capital	5,400,411	29,319,733	14,040,716	3,293,510	3,965,550
Debt Service	3,664,662	3,662,344	3,658,343	3,651,596	3,653,354
	<u>144,098,810</u>	<u>173,256,215</u>	<u>168,924,618</u>	<u>162,340,375</u>	<u>178,576,692</u>
Actual Expenditure Rate	89%	92%	92%	91%	94%
Contribution to (Use of) Reserves	\$17,468,333	(\$6,003,364)	\$5,434,475	\$23,869,993	\$20,895,637

Johnson County Community College
Comparative Budgets
 General/PTE Funds

	Actual FY 2025	Budget FY 2026	Estimated FY 2026	Proposed Budget FY 2027	% Change '27 Budget to '26 Budget
Revenue					
Ad Valorem Property Taxes	\$129,168,355	\$131,700,631	\$131,700,631	\$138,187,951	5%
Tuition and Fees	29,846,692	29,865,418	29,865,418	32,346,418	8%
State Aid	29,216,880	27,210,819	28,076,870	28,755,498	6%
Other Income	3,840,342	4,088,730	4,088,730	4,166,840	2%
Investment Income	7,400,060	5,500,000	6,000,000	4,950,000	-10%
	199,472,329	198,365,598	199,731,649	208,406,707	5%
Expense					
Salaries and Benefits	\$137,312,024	\$152,605,386	\$144,975,117	\$159,063,290	4%
Current Operating & Grants	33,645,764	41,873,958	39,780,260	35,198,271	-16%
Capital	3,965,550	4,640,038	4,640,038	37,240,850	703%
Debt Service	3,653,354	3,690,488	3,690,488	3,686,988	0%
	178,576,692	202,809,869	193,085,902	235,189,398	16%
Actual Expenditure Rate	94%		95%		
Contribution to (Use of) Reserves	\$20,895,637	(\$4,444,271)	\$6,645,747	(\$26,782,691)	

Budgeted Use of General Fund Reserves in FY 2027:

The FY 2027 budget proposes a planned \$25 million use of General Fund reserves to support the Phase 1 Facilities Master Plan.

Budgeted Use of General Fund Reserves in FY 2026:

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 2025	Budget FY 2026	Estimated FY 2026	Proposed Budget FY 2027	% Change '27 Budget to '26 Budget
Revenue					
Ad Valorem Property Taxes	\$8,469,541	\$8,923,408	\$8,923,408	\$9,371,143	5%
Investment and Other Income	672,394	550,000	575,000	495,000	-10%
	9,141,935	9,473,408	9,498,408	9,866,143	4%
Expense					
Current Operating	\$72,949	\$120,000	\$120,000	\$60,000	-50%
Capital	8,084,958	10,829,000	10,829,000	9,792,000	-10%
	8,157,907	10,949,000	10,949,000	9,852,000	-10%
Actual Expenditure Rate	100%		100%		
Contribution to (Use of) Reserves	\$984,028	(\$1,475,592)	(\$1,450,592)	\$14,143	

Johnson County Community College
Comparative Budgets
 Adult Supplementary Education Fund

	Actual FY 2025	Budget FY 2026	Estimated FY 2026	Proposed Budget FY 2027	% Change '27 Budget to '26 Budget
Revenue					
Tuition and Fees	\$4,435,388	\$4,522,160	\$4,522,160	\$3,749,128	-17%
Investment and Other Income	1,527,669	1,667,500	1,500,750	1,691,575	1%
	5,963,057	6,189,660	6,022,910	5,440,703	-12%
Expense					
Salaries and Benefits	\$1,752,862	\$2,692,866	\$2,019,649	\$2,463,695	-9%
Current Operating	3,557,119	5,238,032	3,928,524	5,095,941	-3%
Capital	0	139,325	104,494	336,500	142%
	5,309,982	8,070,223	6,052,667	7,896,136	-2%
Actual Expenditure Rate	75%		75%		
Contribution to (Use of) Reserves	\$653,076	(\$1,880,563)	(\$29,757)	(\$2,455,433)	

Johnson County Community College

Comparative Budgets

Auxiliary Enterprise Fund

	Actual FY 2025	Budget FY 2026	Estimated FY 2025	Proposed Budget FY 2027	% Change '27 Budget to '26 Budget
Revenue					
Auxiliary Sales	\$8,414,722	\$8,636,941	\$7,859,616	\$8,939,454	4%
Investment Income	11,894	0	0	0	0%
	8,426,616	8,636,941	7,859,616	8,939,454	4%
Expense					
Salaries and Benefits	\$3,455,095	\$0	\$0	\$0	0%
Current Operating	5,696,848	6,391,957	6,136,279	6,544,969	2%
Capital	0	0	0	12,000	100%
	9,151,943	6,391,957	6,136,279	6,556,969	3%
Actual Expenditure Rate	86%		96%		
Contribution to (Use of) Reserves	(\$725,327)	\$2,244,984	\$1,723,338	\$2,382,485	

Johnson County Community College
Comparative Budgets
Student Activity Fund

	Actual FY 2025	Budget FY 2026	Estimated FY 2026	Proposed Budget FY 2027	% Change '27 Budget to '26 Budget
Revenue					
Tuition and Fees	\$2,173,483	\$2,039,961	\$1,937,963	\$2,727,720	34%
Investment and Other Income	56,606	106,500	35,000	46,000	-57%
	2,230,090	2,146,461	1,972,963	2,773,720	29%
Expense					
Salaries and Benefits	\$368,352	\$450,647	\$428,115	\$0	-100%
Current Operating	1,120,386	1,227,569	1,166,191	960,415	-22%
Capital	0	0	0	0	0%
Grants/Scholarships	1,292,927	1,467,295	1,393,930	1,615,616	10%
	2,781,665	3,145,511	2,988,235	2,576,031	-18%
Actual Expenditure Rate	91%		95%		
Contribution to (Use of) Reserves	(\$551,576)	(\$999,050)	(\$1,015,272)	\$197,689	

Johnson County Community College
FY 2026–27 Adopted Budget by Org
General Fund 0201

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget	
1101	Business Administration	Salaries & Benefits	52020	FT Reg. Faculty	380,045	
			52110	PT Credit Instruction Sup Cont	287,375	
			52140	Overload Credit Instrction Sup Cont	52,250	
			52190	Other Supplemental Compensation	5,618	
			52980	Fringe Benefits Chargeback	195,869	
		Salaries & Benefits Total				921,157
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	450	
			53640	Special Events	750	
		Current Operating & Grants Total				1,200
1101 Total					922,357	
1102	Journalism & Media Comm	Salaries & Benefits	52020	FT Reg. Faculty	284,473	
			52110	PT Credit Instruction Sup Cont	120,175	
			52140	Overload Credit Instrction Sup Cont	8,360	
			52190	Other Supplemental Compensation	5,000	
			52980	Fringe Benefits Chargeback	133,500	
		Salaries & Benefits Total				551,508
		Current Operating & Grants	53640	Special Events	2,000	
			Current Operating & Grants Total			2,000
		1102 Total				
1103	Fine Arts	Salaries & Benefits	52010	FT Reg. Salaried	133,728	
			52020	FT Reg. Faculty	288,241	
			52110	PT Credit Instruction Sup Cont	406,296	
			52140	Overload Credit Instrction Sup Cont	18,810	
			52160	PT Temp. Hourly	75,240	
			52190	Other Supplemental Compensation	7,000	
			52980	Fringe Benefits Chargeback	222,307	
		Salaries & Benefits Total				1,151,622
		Current Operating & Grants	53060	Contracted Services	3,500	
			53130	Same Day Travel	250	
			53150	Non-Capital Supplies and Materials	29,500	
			53230	Memberships & Certifications	1,000	
			53640	Special Events	600	
		Current Operating & Grants Total				34,850
		Capital Expenditures	54065	Art Acquisitions	3,000	
		Capital Expenditures Total				3,000
1103 Total					1,189,472	
1104	English	Salaries & Benefits	52020	FT Reg. Faculty	2,414,847	
			52110	PT Credit Instruction Sup Cont	710,600	
			52140	Overload Credit Instrction Sup Cont	209,000	
			52190	Other Supplemental Compensation	28,000	
			52980	Fringe Benefits Chargeback	1,109,025	
		Salaries & Benefits Total				4,471,472
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	1,500	
			53210	Printing, Binding & Publications	1,000	
			53640	Special Events	14,000	
Current Operating & Grants Total				16,500		
1104 Total					4,487,972	
1105	Foreign Languages	Salaries & Benefits	52020	FT Reg. Faculty	492,205	
			52110	PT Credit Instruction Sup Cont	193,325	
			52140	Overload Credit Instrction Sup Cont	10,450	
			52190	Other Supplemental Compensation	7,000	
			52980	Fringe Benefits Chargeback	227,844	
		Salaries & Benefits Total				930,824
		Current Operating & Grants	53640	Special Events	4,000	
			Current Operating & Grants Total			4,000
1105 Total					934,824	
1106	Communication Studies	Salaries & Benefits	52020	FT Reg. Faculty	875,636	
			52110	PT Credit Instruction Sup Cont	496,375	
			52140	Overload Credit Instrction Sup Cont	43,681	
			52160	PT Temp. Hourly	10,450	
			52190	Other Supplemental Compensation	10,500	
			52980	Fringe Benefits Chargeback	426,464	
		Salaries & Benefits Total				1,863,106
		Current Operating & Grants	53640	Special Events	6,000	
			Current Operating & Grants Total			6,000
1106 Total					1,869,106	
1108	Theater	Salaries & Benefits	52010	FT Reg. Salaried	72,948	
			52020	FT Reg. Faculty	196,621	

Johnson County Community College
FY 2026–27 Adopted Budget by Org
General Fund 0201

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget			
			52110	PT Credit Instruction Sup Cont	105,545			
			52140	Overload Credit Instrction Sup Cont	11,495			
			52150	PT Reg. Hourly	26,011			
			52160	PT Temp. Hourly	47,025			
			52190	Other Supplemental Compensation	28,000			
			52980	Fringe Benefits Chargeback	131,941			
			Salaries & Benefits Total		619,586			
			Current Operating & Grants	53060	Contracted Services	11,000		
				53150	Non-Capital Supplies and Materials	38,000		
				53230	Memberships & Certifications	1,000		
				53610	Rentals and Leases	5,000		
			Current Operating & Grants Total		55,000			
1108 Total				674,586				
1109	Music	Salaries & Benefits	52020	FT Reg. Faculty	302,448			
			52110	PT Credit Instruction Sup Cont	406,233			
			52140	Overload Credit Instrction Sup Cont	9,828			
			52160	PT Temp. Hourly	27,038			
			52190	Other Supplemental Compensation	15,000			
			52980	Fringe Benefits Chargeback	174,588			
			Salaries & Benefits Total		935,136			
			Current Operating & Grants	53060	Contracted Services	15,000		
				53150	Non-Capital Supplies and Materials	15,000		
				53640	Special Events	750		
			Current Operating & Grants Total		30,750			
			1109 Total				965,886	
1110	Architecture	Salaries & Benefits	52020	FT Reg. Faculty	173,507			
			52140	Overload Credit Instrction Sup Cont	8,360			
			52190	Other Supplemental Compensation	2,500			
			52980	Fringe Benefits Chargeback	74,013			
			Salaries & Benefits Total		258,380			
			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				259,980	
			1111	Mathematics	Salaries & Benefits	52020	FT Reg. Faculty	2,596,504
						52110	PT Credit Instruction Sup Cont	808,099
52140	Overload Credit Instrction Sup Cont	327,608						
52190	Other Supplemental Compensation	30,000						
52980	Fringe Benefits Chargeback	1,208,406						
Salaries & Benefits Total		4,970,616						
Current Operating & Grants	53110	Overnight Travel				14,000		
	53130	Same Day Travel				7,000		
	53150	Non-Capital Supplies and Materials				10,000		
	53230	Memberships & Certifications				1,200		
	53640	Special Events				5,000		
Current Operating & Grants Total		37,200						
1111 Total				5,007,816				
1112	Engineering	Salaries & Benefits	52020	FT Reg. Faculty	96,833			
			52110	PT Credit Instruction Sup Cont	20,900			
			52140	Overload Credit Instrction Sup Cont	8,736			
			52980	Fringe Benefits Chargeback	43,782			
			Salaries & Benefits Total		170,251			
			Current Operating & Grants	53150	Non-Capital Supplies and Materials	2,500		
			Current Operating & Grants Total		2,500			
1112 Total				172,751				
1113	Humanities	Salaries & Benefits	52020	FT Reg. Faculty	716,267			
			52110	PT Credit Instruction Sup Cont	574,750			
			52140	Overload Credit Instrction Sup Cont	48,070			
			52190	Other Supplemental Compensation	15,000			
			52980	Fringe Benefits Chargeback	367,803			
			Salaries & Benefits Total		1,721,890			
			Current Operating & Grants	53060	Contracted Services	500		
				53640	Special Events	1,250		
			Current Operating & Grants Total		1,750			
1113 Total				1,723,640				
1115	Sciences	Salaries & Benefits	52140	Overload Credit Instrction Sup Cont	6,793			
			52190	Other Supplemental Compensation	20,000			

Johnson County Community College
FY 2026–27 Adopted Budget by Org
General Fund 0201

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			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	10,000
			53640	Special Events	9,000
		Current Operating & Grants Total			102,500
1115 Total					132,106
1116	Physical Science	Salaries & Benefits	52020	FT Reg. Faculty	76,515
			52110	PT Credit Instruction Sup Cont	41,800
			52140	Overload Credit Instrction Sup Cont	1,568
			52190	Other Supplemental Compensation	150
			52980	Fringe Benefits Chargeback	36,706
		Salaries & Benefits Total			156,738
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	5,500
		Current Operating & Grants Total			5,500
1116 Total					162,238
1117	Health & Wellness	Salaries & Benefits	52020	FT Reg. Faculty	402,526
			52030	FT Reg. Hourly	42,533
			52110	PT Credit Instruction Sup Cont	227,810
			52140	Overload Credit Instrction Sup Cont	52,250
			52190	Other Supplemental Compensation	19,500
			52980	Fringe Benefits Chargeback	221,429
		Salaries & Benefits Total			966,048
		Current Operating & Grants	53060	Contracted Services	1,000
			53110	Overnight Travel	2,000
			53130	Same Day Travel	225
			53150	Non-Capital Supplies and Materials	8,000
			53230	Memberships & Certifications	800
			53640	Special Events	150
		Current Operating & Grants Total			12,175
1117 Total					978,223
1118	Astronomy	Salaries & Benefits	52020	FT Reg. Faculty	283,645
			52110	PT Credit Instruction Sup Cont	36,575
			52140	Overload Credit Instrction Sup Cont	26,230
			52980	Fringe Benefits Chargeback	125,725
		Salaries & Benefits Total			472,175
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	5,500
		Current Operating & Grants Total			5,500
1118 Total					477,675
1119	History	Salaries & Benefits	52020	FT Reg. Faculty	604,057
			52110	PT Credit Instruction Sup Cont	499,928
			52140	Overload Credit Instrction Sup Cont	11,495
			52190	Other Supplemental Compensation	7,400
			52980	Fringe Benefits Chargeback	306,987
		Salaries & Benefits Total			1,429,867
		Current Operating & Grants	53230	Memberships & Certifications	750
			53640	Special Events	2,000
		Current Operating & Grants Total			2,750
1119 Total					1,432,617
1120	Political Science	Salaries & Benefits	52020	FT Reg. Faculty	207,010
			52110	PT Credit Instruction Sup Cont	230,736
			52140	Overload Credit Instrction Sup Cont	6,061
			52190	Other Supplemental Compensation	3,100
			52980	Fringe Benefits Chargeback	112,133
		Salaries & Benefits Total			559,040
		Current Operating & Grants	53640	Special Events	8,000
		Current Operating & Grants Total			8,000
1120 Total					567,040
1121	Anthropology	Salaries & Benefits	52020	FT Reg. Faculty	187,471
			52110	PT Credit Instruction Sup Cont	168,245
			52140	Overload Credit Instrction Sup Cont	19,228
			52190	Other Supplemental Compensation	3,900
			52980	Fringe Benefits Chargeback	98,832
		Salaries & Benefits Total			477,676

Johnson County Community College
FY 2026–27 Adopted Budget by Org
General Fund 0201

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
		Current Operating & Grants	53060	Contracted Services	500
			53150	Non-Capital Supplies and Materials	100
		Current Operating & Grants Total			600
1121 Total					478,276
1122	Psychology	Salaries & Benefits	52020	FT Reg. Faculty	593,825
			52110	PT Credit Instruction Sup Cont	601,920
			52140	Overload Credit Instrction Sup Cont	47,339
			52190	Other Supplemental Compensation	10,500
			52980	Fringe Benefits Chargeback	318,681
		Salaries & Benefits Total			1,572,265
1122 Total					1,572,265
1123	Sociology	Salaries & Benefits	52020	FT Reg. Faculty	488,039
			52110	PT Credit Instruction Sup Cont	307,648
			52140	Overload Credit Instrction Sup Cont	81,719
			52190	Other Supplemental Compensation	9,000
			52980	Fringe Benefits Chargeback	246,805
		Salaries & Benefits Total			1,133,211
		Current Operating & Grants	53060	Contracted Services	3,000
			53230	Memberships & Certifications	500
			53640	Special Events	3,000
		Current Operating & Grants Total			6,500
1123 Total					1,139,711
1126	Economics	Salaries & Benefits	52020	FT Reg. Faculty	479,115
			52110	PT Credit Instruction Sup Cont	191,104
			52140	Overload Credit Instrction Sup Cont	67,625
			52190	Other Supplemental Compensation	6,134
			52980	Fringe Benefits Chargeback	229,039
		Salaries & Benefits Total			973,017
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	150
		Current Operating & Grants Total			150
1126 Total					973,167
1127	Human Sciences	Salaries & Benefits	52020	FT Reg. Faculty	941,427
			52110	PT Credit Instruction Sup Cont	305,767
			52140	Overload Credit Instrction Sup Cont	109,203
			52980	Fringe Benefits Chargeback	438,971
		Salaries & Benefits Total			1,795,368
		Current Operating & Grants	53110	Overnight Travel	3,000
			53150	Non-Capital Supplies and Materials	141,000
		Current Operating & Grants Total			144,000
1127 Total					1,939,368
1128	Biology	Salaries & Benefits	52020	FT Reg. Faculty	764,286
			52110	PT Credit Instruction Sup Cont	344,850
			52140	Overload Credit Instrction Sup Cont	87,362
			52980	Fringe Benefits Chargeback	366,382
		Salaries & Benefits Total			1,562,880
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	116,000
			53230	Memberships & Certifications	5,000
			53640	Special Events	2,500
		Current Operating & Grants Total			123,500
1128 Total					1,686,380
1129	Chemistry	Salaries & Benefits	52020	FT Reg. Faculty	1,347,368
			52110	PT Credit Instruction Sup Cont	261,250
			52140	Overload Credit Instrction Sup Cont	198,550
			52190	Other Supplemental Compensation	2,000
			52980	Fringe Benefits Chargeback	614,384
		Salaries & Benefits Total			2,423,552
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	79,000
		Current Operating & Grants Total			79,000
1129 Total					2,502,552
1130	Geosciences	Salaries & Benefits	52020	FT Reg. Faculty	202,823
			52110	PT Credit Instruction Sup Cont	126,445
			52140	Overload Credit Instrction Sup Cont	4,180
			52980	Fringe Benefits Chargeback	98,901
		Salaries & Benefits Total			432,349
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	6,000
		Current Operating & Grants Total			6,000
1130 Total					438,349

Johnson County Community College
FY 2026–27 Adopted Budget by Org
General Fund 0201

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
1131	Organismal Biology	Salaries & Benefits	52020	FT Reg. Faculty	144,912
			52140	Overload Credit Instrction Sup Cont	6,879
			52980	Fringe Benefits Chargeback	61,585
		Salaries & Benefits Total			213,376
		Current Operating & Grants	53110	Overnight Travel	1,000
			53150	Non-Capital Supplies and Materials	15,000
		Current Operating & Grants Total			16,000
1131 Total					229,376
1132	Physics	Salaries & Benefits	52020	FT Reg. Faculty	328,879
			52110	PT Credit Instruction Sup Cont	120,175
			52140	Overload Credit Instrction Sup Cont	52,250
			52190	Other Supplemental Compensation	250
			52980	Fringe Benefits Chargeback	156,260
		Salaries & Benefits Total			657,814
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	11,000
Current Operating & Grants Total			11,000		
1132 Total					668,814
1133	Environmental Science	Salaries & Benefits	52020	FT Reg. Faculty	154,682
			52110	PT Credit Instruction Sup Cont	261,250
			52140	Overload Credit Instrction Sup Cont	37,986
			52190	Other Supplemental Compensation	5,000
			52980	Fringe Benefits Chargeback	96,911
		Salaries & Benefits Total			555,828
		Current Operating & Grants	53110	Overnight Travel	500
			53130	Same Day Travel	250
			53150	Non-Capital Supplies and Materials	10,000
			53640	Special Events	2,000
		Current Operating & Grants Total			12,750
1133 Total					568,578
1135	English for Academic Purposes	Salaries & Benefits	52020	FT Reg. Faculty	181,648
			52110	PT Credit Instruction Sup Cont	271,700
			52140	Overload Credit Instrction Sup Cont	17,765
			52190	Other Supplemental Compensation	5,000
			52980	Fringe Benefits Chargeback	107,211
		Salaries & Benefits Total			583,324
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	1,000
			53640	Special Events	500
		Current Operating & Grants Total			1,500
1135 Total					584,824
1136	Fitness Center and Student Wellness	Salaries & Benefits	52010	FT Reg. Salaried	65,393
			52110	PT Credit Instruction Sup Cont	186,376
			52160	PT Temp. Hourly	85,021
			52190	Other Supplemental Compensation	47,400
			52980	Fringe Benefits Chargeback	55,969
		Salaries & Benefits Total			440,159
		Current Operating & Grants	53060	Contracted Services	17,500
			53110	Overnight Travel	3,400
			53130	Same Day Travel	350
			53150	Non-Capital Supplies and Materials	32,100
			53230	Memberships & Certifications	600
			53620	Repairs and Maintenance	4,500
			53640	Special Events	150
			Current Operating & Grants Total		
1136 Total					498,759
1201	Fashion Merchandising & Design	Salaries & Benefits	52020	FT Reg. Faculty	264,074
			52110	PT Credit Instruction Sup Cont	174,724
			52140	Overload Credit Instrction Sup Cont	26,327
			52160	PT Temp. Hourly	5,759
			52190	Other Supplemental Compensation	4,415
			52980	Fringe Benefits Chargeback	132,975
		Salaries & Benefits Total			608,273
		Current Operating & Grants	53110	Overnight Travel	1,500
			53130	Same Day Travel	300
			53150	Non-Capital Supplies and Materials	14,000
			53640	Special Events	1,000
Current Operating & Grants Total			16,800		
1201 Total					625,073

Johnson County Community College
FY 2026–27 Adopted Budget by Org
 General Fund 0201

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget	
1202	Accounting	Salaries & Benefits	52020	FT Reg. Faculty	513,406	
			52110	PT Credit Instruction Sup Cont	218,405	
			52140	Overload Credit Instrction Sup Cont	80,405	
			52190	Other Supplemental Compensation	6,134	
			52980	Fringe Benefits Chargeback	247,650	
		Salaries & Benefits Total				1,066,000
		Current Operating & Grants	53110	Overnight Travel	4,600	
			53150	Non-Capital Supplies and Materials	1,500	
			53230	Memberships & Certifications	1,200	
			53640	Special Events	2,500	
		Current Operating & Grants Total				9,800
1202 Total					1,075,800	
1203	Marketing Management	Salaries & Benefits	52020	FT Reg. Faculty	265,596	
			52110	PT Credit Instruction Sup Cont	202,025	
			52140	Overload Credit Instrction Sup Cont	47,700	
			52190	Other Supplemental Compensation	4,415	
			52980	Fringe Benefits Chargeback	138,235	
		Salaries & Benefits Total				657,971
		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					660,671	
1204	Business Office Technology	Salaries & Benefits	52020	FT Reg. Faculty	96,833	
			52110	PT Credit Instruction Sup Cont	16,380	
			52140	Overload Credit Instrction Sup Cont	3,494	
			52190	Other Supplemental Compensation	2,064	
			52980	Fringe Benefits Chargeback	42,973	
		Salaries & Benefits Total				161,745
		Current Operating & Grants	53130	Same Day Travel	25	
			53150	Non-Capital Supplies and Materials	200	
			53170	Technical Training	500	
		Current Operating & Grants Total				725
		1204 Total				
1205	Hospitality Management	Salaries & Benefits	52010	FT Reg. Salaried	98,278	
			52020	FT Reg. Faculty	751,943	
			52030	FT Reg. Hourly	171,222	
			52110	PT Credit Instruction Sup Cont	115,560	
			52140	Overload Credit Instrction Sup Cont	95,494	
			52150	PT Reg. Hourly	52,635	
			52190	Other Supplemental Compensation	10,000	
			52980	Fringe Benefits Chargeback	475,460	
		Salaries & Benefits Total				1,770,593
		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	289,196	
			53170	Technical Training	750	
			53230	Memberships & Certifications	23,000	
			53231	Accreditation Expenses	7,500	
			53620	Repairs and Maintenance	35,000	
			53640	Special Events	10,000	
			Current Operating & Grants Total			
		Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	17,840	
		Capital Expenditures Total				17,840
1205 Total					2,175,379	
1206	Legal Studies	Salaries & Benefits	52020	FT Reg. Faculty	387,502	
			52110	PT Credit Instruction Sup Cont	358,165	
			52140	Overload Credit Instrction Sup Cont	35,904	
			52190	Other Supplemental Compensation	6,134	
			52980	Fringe Benefits Chargeback	204,772	
		Salaries & Benefits Total				992,478
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	500	
53170	Technical Training		1,000			
		53230	Memberships & Certifications	900		

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			53231	Accreditation Expenses	1,850
			53640	Special Events	2,000
		Current Operating & Grants Total			6,250
		Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	43,030
		Capital Expenditures Total			43,030
1206 Total					1,041,758
1207	Information Systems	Salaries & Benefits	52020	FT Reg. Faculty	868,231
			52110	PT Credit Instruction Sup Cont	229,900
			52140	Overload Credit Instrction Sup Cont	83,600
			52190	Other Supplemental Compensation	6,134
			52980	Fringe Benefits Chargeback	398,424
		Salaries & Benefits Total			1,586,289
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	2,700
		Current Operating & Grants Total			2,700
1207 Total					1,588,989
1208	Graphic Design	Salaries & Benefits	52020	FT Reg. Faculty	371,685
			52110	PT Credit Instruction Sup Cont	188,100
			52140	Overload Credit Instrction Sup Cont	30,305
			52160	PT Temp. Hourly	12,958
			52190	Other Supplemental Compensation	14,000
			52980	Fringe Benefits Chargeback	181,612
		Salaries & Benefits Total			798,660
		Current Operating & Grants	53060	Contracted Services	4,600
			53130	Same Day Travel	250
			53150	Non-Capital Supplies and Materials	15,500
			53640	Special Events	4,500
		Current Operating & Grants Total			24,850
1208 Total					823,510
1210	Automotive Technology	Salaries & Benefits	52020	FT Reg. Faculty	345,832
			52030	FT Reg. Hourly	48,630
			52110	PT Credit Instruction Sup Cont	160,528
			52140	Overload Credit Instrction Sup Cont	76,285
			52980	Fringe Benefits Chargeback	196,375
		Salaries & Benefits Total			827,649
		Current Operating & Grants	53060	Contracted Services	16,300
			53130	Same Day Travel	1,000
			53150	Non-Capital Supplies and Materials	44,500
		Current Operating & Grants Total			61,800
1210 Total					889,449
1211	Computer Drafting & Design	Salaries & Benefits	52020	FT Reg. Faculty	250,825
			52110	PT Credit Instruction Sup Cont	86,004
			52140	Overload Credit Instrction Sup Cont	48,070
			52190	Other Supplemental Compensation	5,350
			52980	Fringe Benefits Chargeback	119,986
		Salaries & Benefits Total			510,234
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	15,000
			53640	Special Events	2,000
		Current Operating & Grants Total			17,000
1211 Total					527,234
1212	Electronics Technology	Salaries & Benefits	52020	FT Reg. Faculty	177,709
			52110	PT Credit Instruction Sup Cont	26,125
			52140	Overload Credit Instrction Sup Cont	47,182
			52160	PT Temp. Hourly	10,450
			52980	Fringe Benefits Chargeback	83,223
		Salaries & Benefits Total			344,689
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	60,000
		Current Operating & Grants Total			60,000
1212 Total					404,689
1214	Fire Science	Salaries & Benefits	52020	FT Reg. Faculty	80,232
			52110	PT Credit Instruction Sup Cont	131,043
			52160	PT Temp. Hourly	282,150
			52190	Other Supplemental Compensation	10,000
			52980	Fringe Benefits Chargeback	72,490
		Salaries & Benefits Total			575,915
		Current Operating & Grants	53060	Contracted Services	7,000
			53110	Overnight Travel	500
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	113,275

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			53230	Memberships & Certifications	3,380
			53610	Rentals and Leases	99,600
			53620	Repairs and Maintenance	10,000
			53640	Special Events	600
		Current Operating & Grants Total			234,855
1214 Total					810,770
1215	Criminal Justice	Salaries & Benefits	52020	FT Reg. Faculty	192,662
			52110	PT Credit Instruction Sup Cont	130,625
			52140	Overload Credit Instrction Sup Cont	15,675
			52190	Other Supplemental Compensation	4,200
			52980	Fringe Benefits Chargeback	96,721
		Salaries & Benefits Total			439,883
		Current Operating & Grants	53130	Same Day Travel	250
			53150	Non-Capital Supplies and Materials	250
			53640	Special Events	300
		Current Operating & Grants Total			800
1215 Total					440,683
1216	Police Academy	Salaries & Benefits	52010	FT Reg. Salaried	100,440
			52160	PT Temp. Hourly	16,459
			52190	Other Supplemental Compensation	8,000
			52980	Fringe Benefits Chargeback	39,402
		Salaries & Benefits Total			164,301
		Current Operating & Grants	53060	Contracted Services	500
			53110	Overnight Travel	3,500
			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			26,000
1216 Total					190,301
1217	Advanced Training Center	Salaries & Benefits	52060	FT Temp. Faculty Salaried	87,083
			52140	Overload Credit Instrction Sup Cont	47,182
			52980	Fringe Benefits Chargeback	39,787
		Salaries & Benefits Total			174,052
		Current Operating & Grants	53110	Overnight Travel	2,000
			53150	Non-Capital Supplies and Materials	2,000
		Current Operating & Grants Total			4,000
1217 Total					178,052
1218	Dental Hygiene	Salaries & Benefits	52020	FT Reg. Faculty	442,959
			52110	PT Credit Instruction Sup Cont	156,750
			52150	PT Reg. Hourly	32,497
			52190	Other Supplemental Compensation	9,730
			52980	Fringe Benefits Chargeback	208,723
		Salaries & Benefits Total			850,659
		Current Operating & Grants	53060	Contracted Services	2,500
			53110	Overnight Travel	3,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	88,800
			53230	Memberships & Certifications	3,000
			53231	Accreditation Expenses	2,600
			53620	Repairs and Maintenance	12,000
		Current Operating & Grants Total			112,400
1218 Total					963,059
1219	Registered Nursing	Salaries & Benefits	52020	FT Reg. Faculty	1,109,753
			52110	PT Credit Instruction Sup Cont	185,592
			52140	Overload Credit Instrction Sup Cont	28,633
			52160	PT Temp. Hourly	316,949
			52190	Other Supplemental Compensation	6,000
			52980	Fringe Benefits Chargeback	516,799
		Salaries & Benefits Total			2,163,725
		Current Operating & Grants	53060	Contracted Services	4,200
			53110	Overnight Travel	6,500
			53130	Same Day Travel	3,250
			53150	Non-Capital Supplies and Materials	100,910
			53161	Software Subscripts & Licenses<\$10K	7,050
			53230	Memberships & Certifications	5,975

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			53231	Accreditation Expenses	3,830
			53640	Special Events	1,100
		Current Operating & Grants Total			132,815
1219 Total					2,296,540
1220	Emergency Medical Science	Salaries & Benefits	52020	FT Reg. Faculty	554,311
			52070	FT Temp. Hourly	59,466
			52110	PT Credit Instruction Sup Cont	340,513
			52140	Overload Credit Instrction Sup Cont	36,575
			52150	PT Reg. Hourly	77,785
			52160	PT Temp. Hourly	313,500
			52190	Other Supplemental Compensation	3,508
			52980	Fringe Benefits Chargeback	324,567
		Salaries & Benefits Total			1,710,225
		Current Operating & Grants	53060	Contracted Services	80,000
			53110	Overnight Travel	3,000
			53130	Same Day Travel	2,250
			53150	Non-Capital Supplies and Materials	106,480
			53170	Technical Training	2,500
			53230	Memberships & Certifications	2,100
			53231	Accreditation Expenses	3,500
			53420	Content Subscriptions(Non-Software)	1,000
			53620	Repairs and Maintenance	8,000
			53640	Special Events	1,200
		Current Operating & Grants Total			210,030
		Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	26,591
		Capital Expenditures Total			26,591
1220 Total					1,946,846
1221	Dental Health on Wheels	Salaries & Benefits	52020	FT Reg. Faculty	67,980
			52110	PT Credit Instruction Sup Cont	30,157
			52190	Other Supplemental Compensation	16,000
			52980	Fringe Benefits Chargeback	33,398
		Salaries & Benefits Total			147,535
		Current Operating & Grants	53060	Contracted Services	1,000
			53130	Same Day Travel	2,000
			53150	Non-Capital Supplies and Materials	20,550
			53620	Repairs and Maintenance	6,000
		Current Operating & Grants Total			29,550
1221 Total					177,085
1223	Interior Design	Salaries & Benefits	52020	FT Reg. Faculty	357,033
			52110	PT Credit Instruction Sup Cont	123,963
			52140	Overload Credit Instrction Sup Cont	34,071
			52160	PT Temp. Hourly	12,540
			52190	Other Supplemental Compensation	15,100
			52980	Fringe Benefits Chargeback	169,199
		Salaries & Benefits Total			711,906
		Current Operating & Grants	53130	Same Day Travel	300
			53150	Non-Capital Supplies and Materials	27,800
			53230	Memberships & Certifications	2,580
			53640	Special Events	600
		Current Operating & Grants Total			31,280
1223 Total					743,186
1224	Photography/Film & Media Studies	Salaries & Benefits	52020	FT Reg. Faculty	90,863
			52110	PT Credit Instruction Sup Cont	231,050
			52140	Overload Credit Instrction Sup Cont	7,838
			52150	PT Reg. Hourly	30,827
			52160	PT Temp. Hourly	58,907
			52190	Other Supplemental Compensation	4,300
			52980	Fringe Benefits Chargeback	73,636
		Salaries & Benefits Total			497,420
		Current Operating & Grants	53060	Contracted Services	1,250
			53150	Non-Capital Supplies and Materials	50,000
			53640	Special Events	1,000
		Current Operating & Grants Total			52,250
1224 Total					549,670
1225	HVAC	Salaries & Benefits	52020	FT Reg. Faculty	226,351
			52110	PT Credit Instruction Sup Cont	83,600
			52140	Overload Credit Instrction Sup Cont	62,700

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			52150	PT Reg. Hourly	28,935
			52980	Fringe Benefits Chargeback	115,058
		Salaries & Benefits Total			516,644
		Current Operating & Grants	53110	Overnight Travel	10,000
			53150	Non-Capital Supplies and Materials	73,200
		Current Operating & Grants Total			83,200
		Capital Expenditures	54050	Furniture and Equipment	110,000
		Capital Expenditures Total			110,000
1225 Total					709,844
1226	Metal Fab (Welding) Technology	Salaries & Benefits	52020	FT Reg. Faculty	326,148
			52110	PT Credit Instruction Sup Cont	99,275
			52140	Overload Credit Instrction Sup Cont	87,780
			52160	PT Temp. Hourly	19,855
			52980	Fringe Benefits Chargeback	158,311
		Salaries & Benefits Total			691,369
		Current Operating & Grants	53110	Overnight Travel	4,000
			53150	Non-Capital Supplies and Materials	90,200
	53620	Repairs and Maintenance	10,000		
Current Operating & Grants Total			104,200		
1226 Total					795,569
1229	Industrial Technology	Salaries & Benefits	52020	FT Reg. Faculty	96,833
			52110	PT Credit Instruction Sup Cont	24,453
			52140	Overload Credit Instrction Sup Cont	8,151
			52980	Fringe Benefits Chargeback	44,093
		Salaries & Benefits Total			173,530
		Current Operating & Grants	53110	Overnight Travel	5,000
			53150	Non-Capital Supplies and Materials	4,525
			53230	Memberships & Certifications	7,200
Current Operating & Grants Total			16,725		
1229 Total					190,255
1231	Computer Support Specialist	Salaries & Benefits	52020	FT Reg. Faculty	189,675
			52110	PT Credit Instruction Sup Cont	167,200
			52140	Overload Credit Instrction Sup Cont	31,811
			52190	Other Supplemental Compensation	2,064
			52980	Fringe Benefits Chargeback	100,776
		Salaries & Benefits Total			491,526
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	2,250
			53161	Software Subscripts & Licenses<\$10K	7,000
Current Operating & Grants Total			9,250		
1231 Total					500,776
1237	Visual Design Applications	Salaries & Benefits	52020	FT Reg. Faculty	89,559
			52110	PT Credit Instruction Sup Cont	40,755
			52140	Overload Credit Instrction Sup Cont	15,675
			52980	Fringe Benefits Chargeback	43,540
		Salaries & Benefits Total			189,529
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	1,000
Current Operating & Grants Total			1,000		
1237 Total					190,529
1238	Neurodiagnostic Technology	Salaries & Benefits	52110	PT Credit Instruction Sup Cont	59,879
			52160	PT Temp. Hourly	10,228
			52190	Other Supplemental Compensation	2,400
			52980	Fringe Benefits Chargeback	7,409
		Salaries & Benefits Total			79,915
		Current Operating & Grants	53060	Contracted Services	7,000
			53110	Overnight Travel	500
			53130	Same Day Travel	300
			53150	Non-Capital Supplies and Materials	4,000
			53231	Accreditation Expenses	2,000
Current Operating & Grants Total			13,800		
1238 Total					93,715
1241	Respiratory Care	Salaries & Benefits	52020	FT Reg. Faculty	234,209
			52110	PT Credit Instruction Sup Cont	37,150
			52160	PT Temp. Hourly	27,170
			52190	Other Supplemental Compensation	1,100
			52980	Fringe Benefits Chargeback	104,693
		Salaries & Benefits Total			404,322
		Current Operating & Grants	53060	Contracted Services	12,600
	53110	Overnight Travel	1,000		

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			53130	Same Day Travel	1,800
			53150	Non-Capital Supplies and Materials	15,000
			53230	Memberships & Certifications	420
			53231	Accreditation Expenses	2,550
		Current Operating & Grants Total			33,370
1241 Total					437,692
1243	Practical Nursing	Salaries & Benefits	52020	FT Reg. Faculty	620,786
			52030	FT Reg. Hourly	46,291
			52110	PT Credit Instruction Sup Cont	29,260
			52160	PT Temp. Hourly	211,090
			52190	Other Supplemental Compensation	7,300
			52980	Fringe Benefits Chargeback	305,080
		Salaries & Benefits Total			1,219,807
		Current Operating & Grants	53060	Contracted Services	2,600
			53110	Overnight Travel	3,500
			53130	Same Day Travel	1,750
			53150	Non-Capital Supplies and Materials	57,840
			53161	Software Subscripts & Licenses<\$10K	4,500
			53230	Memberships & Certifications	3,000
			53231	Accreditation Expenses	200
			53620	Repairs and Maintenance	7,500
			53640	Special Events	1,000
		Current Operating & Grants Total			81,890
1243 Total					1,301,697
1247	Entrepreneurship	Salaries & Benefits	52110	PT Credit Instruction Sup Cont	32,761
			52980	Fringe Benefits Chargeback	3,440
		Salaries & Benefits Total			36,201
1247 Total					36,201
1256	Zamierowski Endowed Professorship	Salaries & Benefits	52980	Fringe Benefits Chargeback	20,335
		Salaries & Benefits Total			20,335
1256 Total					20,335
1259	Web Applications	Salaries & Benefits	52020	FT Reg. Faculty	327,120
			52110	PT Credit Instruction Sup Cont	62,700
			52140	Overload Credit Instrction Sup Cont	52,250
			52190	Other Supplemental Compensation	4,415
			52980	Fringe Benefits Chargeback	149,924
		Salaries & Benefits Total			596,409
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	1,620
		Current Operating & Grants Total			1,620
1259 Total					598,029
1262	Healthcare Information Systems	Salaries & Benefits	52020	FT Reg. Faculty	174,809
			52110	PT Credit Instruction Sup Cont	67,925
			52140	Overload Credit Instrction Sup Cont	41,800
			52190	Other Supplemental Compensation	2,064
			52980	Fringe Benefits Chargeback	85,158
		Salaries & Benefits Total			371,756
		Current Operating & Grants	53110	Overnight Travel	1,000
			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			37,020
1262 Total					408,776
1263	Sustainable Agriculture	Salaries & Benefits	52020	FT Reg. Faculty	80,232
			52110	PT Credit Instruction Sup Cont	34,851
			52980	Fringe Benefits Chargeback	37,357
		Salaries & Benefits Total			152,440
		Current Operating & Grants	53110	Overnight Travel	2,000
			53150	Non-Capital Supplies and Materials	4,000
			53640	Special Events	2,000
		Current Operating & Grants Total			8,000
1263 Total					160,440
1267	Medical Info Revenue Mgmt	Salaries & Benefits	52020	FT Reg. Faculty	83,072
			52110	PT Credit Instruction Sup Cont	43,681
			52140	Overload Credit Instrction Sup Cont	14,630
			52190	Other Supplemental Compensation	2,064
			52980	Fringe Benefits Chargeback	41,230
		Salaries & Benefits Total			184,677

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1267		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			187,277
	Health Occupations	Salaries & Benefits	52020	FT Reg. Faculty	394,956
			52030	FT Reg. Hourly	54,601
			52110	PT Credit Instruction Sup Cont	256,762
			52150	PT Reg. Hourly	22,832
			52160	PT Temp. Hourly	36,575
			52190	Other Supplemental Compensation	5,901
			52980	Fringe Benefits Chargeback	221,809
		Salaries & Benefits Total			993,436
		Current Operating & Grants	53060	Contracted Services	74,900
			53110	Overnight Travel	2,000
			53130	Same Day Travel	1,000
			53150	Non-Capital Supplies and Materials	11,000
			53230	Memberships & Certifications	500
		Current Operating & Grants Total			89,400
		1268 Total			1,082,836
1271	Vocational Improvements	Salaries & Benefits	52020	FT Reg. Faculty	47,582
			52980	Fringe Benefits Chargeback	38,218
		Salaries & Benefits Total			85,800
		1271 Total			85,800
1274	Horticulture	Salaries & Benefits	52020	FT Reg. Faculty	90,246
			52110	PT Credit Instruction Sup Cont	109,203
			52140	Overload Credit Instrction Sup Cont	10,450
			52160	PT Temp. Hourly	10,450
			52980	Fringe Benefits Chargeback	51,355
		Salaries & Benefits Total			271,704
		Current Operating & Grants	53110	Overnight Travel	500
			53130	Same Day Travel	250
			53150	Non-Capital Supplies and Materials	30,000
		Current Operating & Grants Total			30,750
		1274 Total			302,454
1275	Construction Management Tech	Salaries & Benefits	52020	FT Reg. Faculty	161,108
			52110	PT Credit Instruction Sup Cont	25,812
			52140	Overload Credit Instrction Sup Cont	24,453
			52980	Fringe Benefits Chargeback	72,943
		Salaries & Benefits Total			284,316
		Current Operating & Grants	53110	Overnight Travel	5,000
			53150	Non-Capital Supplies and Materials	38,000
		Current Operating & Grants Total			43,000
		1275 Total			327,316
1277	Railroad Industrial Technology	Salaries & Benefits	52030	FT Reg. Hourly	57,504
			52060	FT Temp. Faculty Salaried	382,575
			52140	Overload Credit Instrction Sup Cont	82,505
			52980	Fringe Benefits Chargeback	192,745
		Salaries & Benefits Total			715,328
		Current Operating & Grants	53060	Contracted Services	8,500
			53110	Overnight Travel	7,250
			53130	Same Day Travel	700
			53150	Non-Capital Supplies and Materials	116,566
			53230	Memberships & Certifications	8,700
			53620	Repairs and Maintenance	9,000
		Current Operating & Grants Total			150,716
		1277 Total			866,044
1278	Information Technology	Salaries & Benefits	52020	FT Reg. Faculty	723,995
			52110	PT Credit Instruction Sup Cont	418,000
			52140	Overload Credit Instrction Sup Cont	137,595
			52190	Other Supplemental Compensation	6,134
			52980	Fringe Benefits Chargeback	363,059
		Salaries & Benefits Total			1,648,784
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	4,000
			53170	Technical Training	2,000
			53230	Memberships & Certifications	2,000
		Current Operating & Grants Total			8,000
		1278 Total			1,656,784

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1279	Electrical Technology	Salaries & Benefits	52020	FT Reg. Faculty	240,002	
			52110	PT Credit Instruction Sup Cont	62,700	
			52140	Overload Credit Instrction Sup Cont	69,284	
			52150	PT Reg. Hourly	22,164	
			52160	PT Temp. Hourly	22,601	
			52980	Fringe Benefits Chargeback	120,126	
		Salaries & Benefits Total				536,877
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	70,000	
			53230	Memberships & Certifications	500	
		Current Operating & Grants Total				70,500
1279 Total					607,377	
1280	Education	Salaries & Benefits	52020	FT Reg. Faculty	180,667	
			52110	PT Credit Instruction Sup Cont	71,060	
			52140	Overload Credit Instrction Sup Cont	10,450	
			52190	Other Supplemental Compensation	2,000	
			52980	Fringe Benefits Chargeback	84,649	
			Salaries & Benefits Total			
		Current Operating & Grants	53060	Contracted Services	2,500	
			53130	Same Day Travel	300	
			53150	Non-Capital Supplies and Materials	2,500	
			53640	Special Events	6,000	
Current Operating & Grants Total				11,300		
1280 Total					360,126	
1281	High School Partnerships & Outreach	Salaries & Benefits	52010	FT Reg. Salaried	92,763	
			52150	PT Reg. Hourly	55,849	
			52190	Other Supplemental Compensation	7,420	
			52980	Fringe Benefits Chargeback	44,037	
		Salaries & Benefits Total				200,070
		Current Operating & Grants	53060	Contracted Services	5,500	
			53110	Overnight Travel	5,500	
			53130	Same Day Travel	500	
			53150	Non-Capital Supplies and Materials	5,750	
			53170	Technical Training	500	
			53230	Memberships & Certifications	400	
			53640	Special Events	40,160	
			Current Operating & Grants Total			
1281 Total					258,380	
1283	Railroad Mechanical Operations	Salaries & Benefits	52020	FT Reg. Faculty	106,334	
			52060	FT Temp. Faculty Salaried	105,071	
			52110	PT Credit Instruction Sup Cont	37,620	
			52140	Overload Credit Instrction Sup Cont	20,900	
			52190	Other Supplemental Compensation	3,000	
			52980	Fringe Benefits Chargeback	91,022	
		Salaries & Benefits Total				363,947
		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					375,447	
1286	NARS	Salaries & Benefits	52030	FT Reg. Hourly	58,485	
			52160	PT Temp. Hourly	34,883	
			52980	Fringe Benefits Chargeback	34,547	
		Salaries & Benefits Total				127,915
		Current Operating & Grants	53060	Contracted Services	525,000	
			53130	Same Day Travel	250	
			53150	Non-Capital Supplies and Materials	3,000	
			53220	Advertising and Promotions	15,000	
			53640	Special Events	4,000	
			Current Operating & Grants Total			
1286 Total					675,165	
1287	Game Development	Salaries & Benefits	52020	FT Reg. Faculty	218,836	
			52110	PT Credit Instruction Sup Cont	26,125	
			52140	Overload Credit Instrction Sup Cont	26,125	
			52190	Other Supplemental Compensation	2,064	
			52980	Fringe Benefits Chargeback	97,614	
		Salaries & Benefits Total				370,764

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		Current Operating & Grants	53150	Non-Capital Supplies and Materials	1,000
		Current Operating & Grants Total			1,000
1287 Total					371,764
1288	Animation	Salaries & Benefits	52020	FT Reg. Faculty	238,235
			52110	PT Credit Instruction Sup Cont	78,375
			52140	Overload Credit Instrction Sup Cont	47,025
			52980	Fringe Benefits Chargeback	113,226
		Salaries & Benefits Total			476,861
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	900
			53640	Special Events	800
		Current Operating & Grants Total			1,700
1288 Total					478,561
1289	Automation Engineering Tech	Salaries & Benefits	52020	FT Reg. Faculty	99,993
			52110	PT Credit Instruction Sup Cont	54,340
			52140	Overload Credit Instrction Sup Cont	26,125
			52160	PT Temp. Hourly	16,788
			52980	Fringe Benefits Chargeback	51,873
		Salaries & Benefits Total			249,119
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	32,800
			53161	Software Subscripts & Licenses<\$10K	2,800
			53220	Advertising and Promotions	2,000
		Current Operating & Grants Total			37,600
1289 Total					286,719
1291	Interpreting for Professions	Salaries & Benefits	52110	PT Credit Instruction Sup Cont	28,215
			52980	Fringe Benefits Chargeback	2,963
		Salaries & Benefits Total			31,178
		Current Operating & Grants	53060	Contracted Services	700
		Current Operating & Grants Total			700
1291 Total					31,878
1294	Plumbing Technology	Salaries & Benefits	52020	FT Reg. Faculty	186,567
			52110	PT Credit Instruction Sup Cont	31,350
			52140	Overload Credit Instrction Sup Cont	24,453
			52160	PT Temp. Hourly	10,450
			52980	Fringe Benefits Chargeback	85,106
		Salaries & Benefits Total			337,926
		Current Operating & Grants	53110	Overnight Travel	4,000
			53150	Non-Capital Supplies and Materials	64,700
			53161	Software Subscripts & Licenses<\$10K	9,500
		Current Operating & Grants Total			78,200
1294 Total					416,126
1404	WDCE OE Transportation	Salaries & Benefits	52980	Fringe Benefits Chargeback	26,985
		Salaries & Benefits Total			26,985
1404 Total					26,985
1405	WDCE OE Professional Education	Salaries & Benefits	52980	Fringe Benefits Chargeback	2,888
		Salaries & Benefits Total			2,888
1405 Total					2,888
1406	WDCE OE Youth	Salaries & Benefits	52980	Fringe Benefits Chargeback	9,832
		Salaries & Benefits Total			9,832
1406 Total					9,832
1407	WDCE OE Business Workshops	Salaries & Benefits	52980	Fringe Benefits Chargeback	2,625
		Salaries & Benefits Total			2,625
1407 Total					2,625
1408	WDCE Business Solutions	Salaries & Benefits	52980	Fringe Benefits Chargeback	9,975
		Salaries & Benefits Total			9,975
1408 Total					9,975
1409	WDCE OE CAIT	Salaries & Benefits	52980	Fringe Benefits Chargeback	3,150
		Salaries & Benefits Total			3,150
1409 Total					3,150
1410	MTC Programming - Box Office	Salaries & Benefits	52010	FT Reg. Salaried	70,174
			52150	PT Reg. Hourly	136,176
			52160	PT Temp. Hourly	29,260
			52980	Fringe Benefits Chargeback	50,240
		Salaries & Benefits Total			285,850
1410 Total					285,850
1412	WDCE OE Health & Human Services	Salaries & Benefits	52980	Fringe Benefits Chargeback	2,100
		Salaries & Benefits Total			2,100
1412 Total					2,100

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1413	WDCE OE Life and Leisure	Salaries & Benefits	52980	Fringe Benefits Chargeback	9,975
		Salaries & Benefits Total			9,975
1413 Total					9,975
1414	WDCE Developing Programs	Salaries & Benefits	52980	Fringe Benefits Chargeback	41,234
		Salaries & Benefits Total			41,234
1414 Total					41,234
1416	WDCE Executive Director	Salaries & Benefits	52010	FT Reg. Salaried	224,809
			52030	FT Reg. Hourly	150,273
			52150	PT Reg. Hourly	35,264
			52980	Fringe Benefits Chargeback	222,188
		Salaries & Benefits Total			632,535
	Current Operating & Grants		53060	Contracted Services	55,500
			53110	Overnight Travel	15,000
			53130	Same Day Travel	2,500
			53150	Non-Capital Supplies and Materials	4,500
			53170	Technical Training	1,000
			53230	Memberships & Certifications	58,500
			53640	Special Events	5,000
		Current Operating & Grants Total			142,000
1416 Total					774,535
1421	JCAE Adult Education and Literacy	Salaries & Benefits	52010	FT Reg. Salaried	196,188
			52130	PT Noncredit Instruction Sup Cont	45,000
			52150	PT Reg. Hourly	142,147
			52160	PT Temp. Hourly	32,395
			52980	Fringe Benefits Chargeback	427,499
		Salaries & Benefits Total			843,229
	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
			53610	Rentals and Leases	51,911
			53640	Special Events	8,000
		Current Operating & Grants Total			109,411
1421 Total					952,640
1430	WDCE Nail Technology	Salaries & Benefits	52980	Fringe Benefits Chargeback	13,650
		Salaries & Benefits Total			13,650
1430 Total					13,650
1439	WDCE OE NARS	Salaries & Benefits	52980	Fringe Benefits Chargeback	3,780
		Salaries & Benefits Total			3,780
1439 Total					3,780
1440	WDCE OE Trades	Salaries & Benefits	52980	Fringe Benefits Chargeback	7,403
		Salaries & Benefits Total			7,403
1440 Total					7,403
1441	MTC Administration	Salaries & Benefits	52010	FT Reg. Salaried	152,893
			52150	PT Reg. Hourly	34,129
			52160	PT Temp. Hourly	31,350
			52181	Overtime & Labor Chargebacks	2,424
			52980	Fringe Benefits Chargeback	64,696
		Salaries & Benefits Total			285,492
1441 Total					285,492
1442	MTC Operations	Salaries & Benefits	52010	FT Reg. Salaried	95,431
			52030	FT Reg. Hourly	269,060
			52150	PT Reg. Hourly	354,542
			52160	PT Temp. Hourly	94,050
			52180	Overtime	78,375
			52980	Fringe Benefits Chargeback	245,323
		Salaries & Benefits Total			1,136,781
1442 Total					1,136,781
1443	MTC Art Education	Salaries & Benefits	52010	FT Reg. Salaried	106,745
			52150	PT Reg. Hourly	31,140
			52980	Fringe Benefits Chargeback	44,478
		Salaries & Benefits Total			182,363
1443 Total					182,363
1450	JCAE Accelerating Opportunity - KS	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	38,000
			52150	PT Reg. Hourly	50,247
			52980	Fringe Benefits Chargeback	12,030
		Salaries & Benefits Total			100,277

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
		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					105,877
1458	JCAE Adult Education	Salaries & Benefits	52980	Fringe Benefits Chargeback	844
		Salaries & Benefits Total			844
1458 Total					844
1465	WDCE Marketing	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	2,000
			52980	Fringe Benefits Chargeback	210
		Salaries & Benefits Total			2,210
		Current Operating & Grants	53650	Postage	174,820
		Current Operating & Grants Total			174,820
1465 Total					177,030
1482	JCAE Dollar General Grant	Salaries & Benefits	52980	Fringe Benefits Chargeback	309
		Salaries & Benefits Total			309
1482 Total					309
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	5,985
		Salaries & Benefits Total			5,985
1494 Total					5,985
1496	WDCE CT NARS	Salaries & Benefits	52980	Fringe Benefits Chargeback	3,780
		Salaries & Benefits Total			3,780
1496 Total					3,780
1501	Academic Achievement Center	Salaries & Benefits	52010	FT Reg. Salaried	102,600
			52030	FT Reg. Hourly	140,397
			52150	PT Reg. Hourly	173,842
			52160	PT Temp. Hourly	438,900
			52980	Fringe Benefits Chargeback	178,898
		Salaries & Benefits Total			1,034,636
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	8,500
			53230	Memberships & Certifications	1,000
			53640	Special Events	3,000
		Current Operating & Grants Total			12,500
1501 Total					1,047,136
1502	Math Resource Center	Salaries & Benefits	52020	FT Reg. Faculty	111,019
			52150	PT Reg. Hourly	318,749
			52160	PT Temp. Hourly	323,950
			52980	Fringe Benefits Chargeback	122,943
		Salaries & Benefits Total			876,662
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	7,500
			53161	Software Subscripts & Licenses<\$10K	3,590
			53230	Memberships & Certifications	191
			53640	Special Events	2,000
		Current Operating & Grants Total			13,281
1502 Total					889,943
1503	College Now	Salaries & Benefits	52010	FT Reg. Salaried	93,619
			52190	Other Supplemental Compensation	12,000
			52980	Fringe Benefits Chargeback	35,899
		Salaries & Benefits Total			141,518
		Current Operating & Grants	53060	Contracted Services	1,500,000
			53065	SB 155 Shared Funding Payments	850,000
			53110	Overnight Travel	16,000
			53130	Same Day Travel	1,250
			53150	Non-Capital Supplies and Materials	295,000
			53230	Memberships & Certifications	1,650
			53640	Special Events	19,650
		Current Operating & Grants Total			2,683,550
1503 Total					2,825,068
1504	Writing Center	Salaries & Benefits	52010	FT Reg. Salaried	107,783
			52150	PT Reg. Hourly	142,624

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			52160	PT Temp. Hourly	355,300
			52980	Fringe Benefits Chargeback	92,900
		Salaries & Benefits Total			698,606
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	2,000
			53230	Memberships & Certifications	215
			53640	Special Events	2,500
		Current Operating & Grants Total			4,715
1504 Total					703,321
1505	ASL & Deaf Studies	Salaries & Benefits	52020	FT Reg. Faculty	269,351
			52030	FT Reg. Hourly	73,289
			52110	PT Credit Instruction Sup Cont	62,700
			52140	Overload Credit Instrction Sup Cont	52,250
			52190	Other Supplemental Compensation	2,500
			52980	Fringe Benefits Chargeback	165,036
		Salaries & Benefits Total			625,125
		Current Operating & Grants	53060	Contracted Services	1,000
			53640	Special Events	6,000
		Current Operating & Grants Total			7,000
1505 Total					632,125
1506	College Success	Salaries & Benefits	52020	FT Reg. Faculty	479,803
			52110	PT Credit Instruction Sup Cont	310,386
			52140	Overload Credit Instrction Sup Cont	94,050
			52160	PT Temp. Hourly	17,243
			52190	Other Supplemental Compensation	16,980
			52980	Fringe Benefits Chargeback	247,232
		Salaries & Benefits Total			1,165,693
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	4,500
			53230	Memberships & Certifications	560
			53420	Content Subscriptions(Non-Software)	5,270
			53640	Special Events	1,500
		Current Operating & Grants Total			11,830
1506 Total					1,177,523
1516	Anatomy Open Lab	Salaries & Benefits	52150	PT Reg. Hourly	23,260
			52160	PT Temp. Hourly	38,665
			52980	Fringe Benefits Chargeback	7,008
		Salaries & Benefits Total			68,934
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	19,600
		Current Operating & Grants Total			19,600
1516 Total					88,534
1517	Science Resource Center	Salaries & Benefits	52020	FT Reg. Faculty	111,019
			52150	PT Reg. Hourly	334,059
			52160	PT Temp. Hourly	250,800
			52980	Fringe Benefits Chargeback	119,175
		Salaries & Benefits Total			815,052
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	1,000
			53230	Memberships & Certifications	160
			53640	Special Events	2,000
		Current Operating & Grants Total			3,160
1517 Total					818,212
3103	KSBDC	Salaries & Benefits	52010	FT Reg. Salaried	5,389
			52050	FT Temp. Salaried	329,431
			52980	Fringe Benefits Chargeback	168,050
		Salaries & Benefits Total			502,870
		Current Operating & Grants	53060	Contracted Services	37,378
			53110	Overnight Travel	13,225
		Current Operating & Grants Total			50,603
3103 Total					553,473
3109	KSBDC Program Income	Salaries & Benefits	52980	Fringe Benefits Chargeback	25,708
		Salaries & Benefits Total			25,708
3109 Total					25,708
3126	APEX Accelerator - PTAC	Salaries & Benefits	52050	FT Temp. Salaried	3,370
			52980	Fringe Benefits Chargeback	37,220
		Salaries & Benefits Total			40,590
3126 Total					40,590
3321	Professional Recital Series	Salaries & Benefits	52190	Other Supplemental Compensation	12,200
			52980	Fringe Benefits Chargeback	1,281
		Salaries & Benefits Total			13,481

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		Current Operating & Grants	53060	Contracted Services	15,500
		Current Operating & Grants Total			15,500
3321 Total					28,981
3342	Kansas Studies Institute	Salaries & Benefits	52110	PT Credit Instruction Sup Cont	18,810
			52190	Other Supplemental Compensation	5,000
			52980	Fringe Benefits Chargeback	2,500
		Salaries & Benefits Total			26,310
		Current Operating & Grants	53060	Contracted Services	17,100
			53150	Non-Capital Supplies and Materials	900
			53640	Special Events	2,000
		Current Operating & Grants Total			20,000
3342 Total					46,310
3350	Collaboration Center	Salaries & Benefits	52150	PT Reg. Hourly	181,033
			52160	PT Temp. Hourly	48,585
			52980	Fringe Benefits Chargeback	33,095
		Salaries & Benefits Total			262,713
		Current Operating & Grants	53060	Contracted Services	15,000
			53150	Non-Capital Supplies and Materials	11,000
			53161	Software Subscripts & Licenses<\$10K	6,000
			53420	Content Subscriptions(Non-Software)	350
			53640	Special Events	5,000
		Current Operating & Grants Total			37,350
3350 Total					300,063
3355	Student Agency	Salaries & Benefits	52980	Fringe Benefits Chargeback	194
		Salaries & Benefits Total			194
3355 Total					194
4102	Library	Salaries & Benefits	52010	FT Reg. Salaried	224,351
			52020	FT Reg. Faculty	656,546
			52140	Overload Credit Instrction Sup Cont	3,553
			52150	PT Reg. Hourly	330,743
			52160	PT Temp. Hourly	130,625
			52190	Other Supplemental Compensation	10,000
			52980	Fringe Benefits Chargeback	413,073
		Salaries & Benefits Total			1,768,891
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	11,000
			53161	Software Subscripts & Licenses<\$10K	21,600
			53230	Memberships & Certifications	4,425
			53420	Content Subscriptions(Non-Software)	589,500
			53640	Special Events	12,000
		Current Operating & Grants Total			638,525
		Capital Expenditures	54040	Library Books	90,000
			54055	Software Subscript&Licenses >=\$10K	140,000
		Capital Expenditures Total			230,000
4102 Total					2,637,416
4202	Nerman Museum	Salaries & Benefits	52010	FT Reg. Salaried	437,822
			52030	FT Reg. Hourly	251,249
			52150	PT Reg. Hourly	129,517
			52160	PT Temp. Hourly	119,666
			52180	Overtime	10,450
			52980	Fringe Benefits Chargeback	329,061
		Salaries & Benefits Total			1,277,765
		Current Operating & Grants	53060	Contracted Services	310,000
			53110	Overnight Travel	33,000
			53130	Same Day Travel	3,000
			53150	Non-Capital Supplies and Materials	45,000
			53220	Advertising and Promotions	66,000
			53230	Memberships & Certifications	5,000
			53630	Freight	100,000
			53640	Special Events	18,000
		Current Operating & Grants Total			580,000
4202 Total					1,857,765
4302	Printing Services	Salaries & Benefits	52010	FT Reg. Salaried	88,345
			52030	FT Reg. Hourly	373,272
			52150	PT Reg. Hourly	36,844
			52180	Overtime	2,090
			52980	Fringe Benefits Chargeback	240,149
		Salaries & Benefits Total			740,700

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		Current Operating & Grants	53060	Contracted Services	10,000	
			53110	Overnight Travel	10,000	
			53150	Non-Capital Supplies and Materials	350,000	
			53161	Software Subscripts & Licenses<\$10K	25,000	
			53210	Printing, Binding & Publications	95,000	
			53230	Memberships & Certifications	800	
			53620	Repairs and Maintenance	380,000	
		Current Operating & Grants Total				870,800
		Capital Expenditures	54050	Furniture and Equipment	390,000	
Capital Expenditures Total				390,000		
4302 Total					2,001,500	
4311	Multimedia Services	Salaries & Benefits	52010	FT Reg. Salaried	98,278	
			52030	FT Reg. Hourly	316,181	
			52150	PT Reg. Hourly	133,488	
			52180	Overtime	6,270	
			52181	Overtime & Labor Chargebacks	-2,090	
			52980	Fringe Benefits Chargeback	228,459	
		Salaries & Benefits Total				780,585
		Current Operating & Grants	53060	Contracted Services	50,000	
			53150	Non-Capital Supplies and Materials	950,600	
			53230	Memberships & Certifications	1,200	
			53620	Repairs and Maintenance	10,000	
		Current Operating & Grants Total				1,011,800
		Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	15,350	
		Capital Expenditures Total				15,350
4311 Total					1,807,735	
4312	Video Services	Salaries & Benefits	52010	FT Reg. Salaried	684,056	
			52150	PT Reg. Hourly	283,697	
			52160	PT Temp. Hourly	26,753	
			52980	Fringe Benefits Chargeback	300,766	
		Salaries & Benefits Total				1,295,273
		Current Operating & Grants	53060	Contracted Services	70,000	
			53150	Non-Capital Supplies and Materials	66,000	
			53161	Software Subscripts & Licenses<\$10K	1,000	
			53420	Content Subscriptions(Non-Software)	5,800	
		Current Operating & Grants Total				142,800
4312 Total					1,438,073	
4314	Educational Tech/Distance Learning	Salaries & Benefits	52010	FT Reg. Salaried	637,251	
			52160	PT Temp. Hourly	57,475	
			52980	Fringe Benefits Chargeback	240,668	
		Salaries & Benefits Total				935,394
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	18,000	
			53161	Software Subscripts & Licenses<\$10K	2,000	
			53230	Memberships & Certifications	8,900	
			53420	Content Subscriptions(Non-Software)	470	
			53640	Special Events	750	
		Current Operating & Grants Total				30,120
4314 Total					965,514	
4316	Healthcare Simulation Dept	Salaries & Benefits	52010	FT Reg. Salaried	87,232	
			52980	Fringe Benefits Chargeback	32,276	
		Salaries & Benefits Total				119,508
		Current Operating & Grants	53060	Contracted Services	32,000	
			53110	Overnight Travel	8,000	
			53130	Same Day Travel	200	
			53150	Non-Capital Supplies and Materials	8,000	
			53230	Memberships & Certifications	500	
Current Operating & Grants Total				48,700		
4316 Total					168,208	
4321	Strategic Communication & Marketing	Salaries & Benefits	52010	FT Reg. Salaried	1,726,390	
			52030	FT Reg. Hourly	323,703	
			52980	Fringe Benefits Chargeback	813,564	
		Salaries & Benefits Total				2,863,656
		Current Operating & Grants	53060	Contracted Services	405,750	
			53110	Overnight Travel	15,000	
			53130	Same Day Travel	5,000	
			53150	Non-Capital Supplies and Materials	25,000	
			53210	Printing, Binding & Publications	5,000	
			53220	Advertising and Promotions	1,004,900	

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			53230	Memberships & Certifications	2,500
			53640	Special Events	12,500
		Current Operating & Grants Total			1,475,650
4321 Total					4,339,306
4401	Academic Technology Services	Salaries & Benefits	52010	FT Reg. Salaried	2,262,314
			52030	FT Reg. Hourly	430,566
			52150	PT Reg. Hourly	292,846
			52980	Fringe Benefits Chargeback	1,116,417
		Salaries & Benefits Total			4,102,144
		Current Operating & Grants	53130	Same Day Travel	2,500
			53150	Non-Capital Supplies and Materials	73,000
			53161	Software Subscripts & Licenses<\$10K	17,321
			53640	Special Events	1,000
		Current Operating & Grants Total			93,821
		Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	66,225
		Capital Expenditures Total			66,225
4401 Total					4,262,190
4408	Inst Information Technology Plans	Current Operating & Grants	53150	Non-Capital Supplies and Materials	840,200
			53161	Software Subscripts & Licenses<\$10K	187,645
		Current Operating & Grants Total			1,027,845
		Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	201,377
		Capital Expenditures Total			201,377
4408 Total					1,229,222
4601	VP Academic Affairs / CAO	Salaries & Benefits	52010	FT Reg. Salaried	206,755
			52030	FT Reg. Hourly	64,457
			52180	Overtime	3,344
			52190	Other Supplemental Compensation	33,800
			52680	Sabbatical Replacement Pool	200,000
			52980	Fringe Benefits Chargeback	131,855
		Salaries & Benefits Total			640,210
		Current Operating & Grants	53060	Contracted Services	43,000
			53110	Overnight Travel	35,000
			53130	Same Day Travel	3,200
			53150	Non-Capital Supplies and Materials	19,000
			53230	Memberships & Certifications	9,600
			53640	Special Events	12,000
		Current Operating & Grants Total			121,800
4601 Total					762,010
4603	Curriculum & Academic Scheduling	Salaries & Benefits	52010	FT Reg. Salaried	159,966
			52980	Fringe Benefits Chargeback	59,187
		Salaries & Benefits Total			219,153
		Current Operating & Grants	53110	Overnight Travel	8,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	100
		Current Operating & Grants Total			8,600
4603 Total					227,753
4604	Dean of Business	Salaries & Benefits	52010	FT Reg. Salaried	158,441
			52030	FT Reg. Hourly	61,700
			52141	Substitute Pay Sup Cont	10,000
			52150	PT Reg. Hourly	34,129
			52180	Overtime	1,532
			52190	Other Supplemental Compensation	21,000
			52980	Fringe Benefits Chargeback	100,657
		Salaries & Benefits Total			387,459
		Current Operating & Grants	53110	Overnight Travel	15,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	10,000
			53230	Memberships & Certifications	750
			53231	Accreditation Expenses	12,450
			53640	Special Events	1,000
		Current Operating & Grants Total			39,700
4604 Total					427,159
4605	Dean, Arts, Humanities&Soc Sciences	Salaries & Benefits	52010	FT Reg. Salaried	160,679
			52030	FT Reg. Hourly	123,401
			52141	Substitute Pay Sup Cont	16,000
			52150	PT Reg. Hourly	33,372

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			52190	Other Supplemental Compensation	31,000
			52980	Fringe Benefits Chargeback	136,362
		Salaries & Benefits Total			500,814
		Current Operating & Grants	53060	Contracted Services	7,000
			53110	Overnight Travel	35,000
			53150	Non-Capital Supplies and Materials	40,000
			53640	Special Events	5,250
				Current Operating & Grants Total	87,250
	4605 Total				588,064
4606	Dean Health Care, Pub Safe&Wellness	Salaries & Benefits	52010	FT Reg. Salaried	148,258
			52030	FT Reg. Hourly	61,700
			52141	Substitute Pay Sup Cont	20,000
			52980	Fringe Benefits Chargeback	90,274
		Salaries & Benefits Total			320,232
		Current Operating & Grants	53110	Overnight Travel	4,500
			53130	Same Day Travel	600
			53150	Non-Capital Supplies and Materials	1,200
			53230	Memberships & Certifications	500
			53640	Special Events	2,000
				Current Operating & Grants Total	8,800
	4606 Total				329,032
4611	Employee Engagement & Dev	Salaries & Benefits	52010	FT Reg. Salaried	367,432
			52030	FT Reg. Hourly	42,324
			52120	Employee Recognition Awards	25,000
			52190	Other Supplemental Compensation	2,500
			52980	Fringe Benefits Chargeback	159,067
		Salaries & Benefits Total			596,323
		Current Operating & Grants	53060	Contracted Services	45,000
			53120	Staff & Faculty Dev Training&Travel	215,000
			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	337,000
	4611 Total				933,323
4612	WDCE Vice President	Salaries & Benefits	52010	FT Reg. Salaried	293,360
			52030	FT Reg. Hourly	70,199
			52190	Other Supplemental Compensation	15,000
			52980	Fringe Benefits Chargeback	148,025
		Salaries & Benefits Total			526,584
		Current Operating & Grants	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				597,584
4614	Director RR Operations	Salaries & Benefits	52010	FT Reg. Salaried	127,173
			52980	Fringe Benefits Chargeback	47,054
		Salaries & Benefits Total			174,227
		Current Operating & Grants	53110	Overnight Travel	7,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	7,500
			53220	Advertising and Promotions	1,600
			53230	Memberships & Certifications	525
			53640	Special Events	3,000
				Current Operating & Grants Total	20,125
	4614 Total				194,352
4615	Executive Director, Performing Arts	Salaries & Benefits	52010	FT Reg. Salaried	148,258
			52030	FT Reg. Hourly	46,291
			52980	Fringe Benefits Chargeback	79,853
		Salaries & Benefits Total			274,402
	4615 Total				274,402
4616	Comm, English & Journalism	Salaries & Benefits	52010	FT Reg. Salaried	154,477
			52030	FT Reg. Hourly	61,700
			52141	Substitute Pay Sup Cont	4,500

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			52190	Other Supplemental Compensation	10,000
			52980	Fringe Benefits Chargeback	91,997
		Salaries & Benefits Total			322,675
		Current Operating & Grants	53110	Overnight Travel	30,000
			53130	Same Day Travel	1,000
			53150	Non-Capital Supplies and Materials	11,000
			53640	Special Events	3,000
		Current Operating & Grants Total			45,000
4616 Total					367,675
4619	Dean, Industrial Technology	Salaries & Benefits	52010	FT Reg. Salaried	148,258
			52030	FT Reg. Hourly	57,671
			52141	Substitute Pay Sup Cont	17,000
			52190	Other Supplemental Compensation	40,000
			52980	Fringe Benefits Chargeback	91,983
		Salaries & Benefits Total			354,911
		Current Operating & Grants	53110	Overnight Travel	10,000
			53130	Same Day Travel	1,020
			53150	Non-Capital Supplies and Materials	6,000
			53640	Special Events	10,000
		Current Operating & Grants Total			27,020
4619 Total					381,931
4620	EVP/Provost	Salaries & Benefits	52010	FT Reg. Salaried	265,463
			52030	FT Reg. Hourly	73,289
			52980	Fringe Benefits Chargeback	137,797
		Salaries & Benefits Total			476,549
		Current Operating & Grants	53110	Overnight Travel	12,000
			53640	Special Events	500
			53690	Contingency	300,000
		Current Operating & Grants Total			312,500
4620 Total					789,049
4625	Dean Comp Sci/Info	Salaries & Benefits	52010	FT Reg. Salaried	148,258
			52030	FT Reg. Hourly	61,700
			52141	Substitute Pay Sup Cont	3,300
			52160	PT Temp. Hourly	16,053
			52190	Other Supplemental Compensation	21,000
			52980	Fringe Benefits Chargeback	92,090
		Salaries & Benefits Total			342,401
		Current Operating & Grants	53110	Overnight Travel	18,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	1,600
			53640	Special Events	3,000
		Current Operating & Grants Total			23,100
4625 Total					365,501
4627	Director Registered Nursing	Salaries & Benefits	52010	FT Reg. Salaried	120,831
			52030	FT Reg. Hourly	54,601
			52980	Fringe Benefits Chargeback	74,192
		Salaries & Benefits Total			249,624
		Current Operating & Grants	53110	Overnight Travel	6,000
			53130	Same Day Travel	500
			53640	Special Events	2,500
		Current Operating & Grants Total			9,000
4627 Total					258,624
4628	Director Dental Hygiene	Salaries & Benefits	52010	FT Reg. Salaried	90,378
			52030	FT Reg. Hourly	52,200
			52980	Fringe Benefits Chargeback	61,628
		Salaries & Benefits Total			204,206
		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					210,206
4629	Dir, Emergency Medical Science	Salaries & Benefits	52010	FT Reg. Salaried	124,375
			52030	FT Reg. Hourly	54,601
			52980	Fringe Benefits Chargeback	75,503
		Salaries & Benefits Total			254,480

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
		Current Operating & Grants	53110	Overnight Travel	5,000
			53130	Same Day Travel	2,500
			53640	Special Events	1,350
		Current Operating & Grants Total			8,850
					263,330
4629 Total					
4630	Dean, Mathematics	Salaries & Benefits	52030	FT Reg. Hourly	61,700
			52141	Substitute Pay Sup Cont	27,000
			52180	Overtime	6,270
			52190	Other Supplemental Compensation	5,000
			52980	Fringe Benefits Chargeback	36,678
		Salaries & Benefits Total			136,649
		Current Operating & Grants	53110	Overnight Travel	5,000
			53150	Non-Capital Supplies and Materials	5,000
			53640	Special Events	3,000
		Current Operating & Grants Total			13,000
4630 Total					149,649
4631	Dean Science	Salaries & Benefits	52010	FT Reg. Salaried	158,725
			52030	FT Reg. Hourly	365,922
			52180	Overtime	3,822
			52980	Fringe Benefits Chargeback	258,655
		Salaries & Benefits Total			787,124
		Current Operating & Grants	53110	Overnight Travel	3,000
			53130	Same Day Travel	750
			53150	Non-Capital Supplies and Materials	21,000
			53640	Special Events	4,000
		Current Operating & Grants Total			28,750
4631 Total					815,874
4632	Director, Resp Care/Neuro Tech	Salaries & Benefits	52010	FT Reg. Salaried	107,783
			52030	FT Reg. Hourly	54,601
			52980	Fringe Benefits Chargeback	69,364
		Salaries & Benefits Total			231,749
		Current Operating & Grants	53110	Overnight Travel	4,000
			53130	Same Day Travel	800
			53230	Memberships & Certifications	300
			53640	Special Events	2,100
		Current Operating & Grants Total			7,200
					238,949
4632 Total					
4633	Assoc Vice Pres, Academic Affairs	Salaries & Benefits	52010	FT Reg. Salaried	247,657
			52980	Fringe Benefits Chargeback	91,633
		Salaries & Benefits Total			339,290
		Current Operating & Grants	53110	Overnight Travel	6,500
			53130	Same Day Travel	100
			53150	Non-Capital Supplies and Materials	250
		Current Operating & Grants Total			6,850
4633 Total					346,140
4635	Community Outreach - Credit Inst	Salaries & Benefits	52010	FT Reg. Salaried	107,783
			52160	PT Temp. Hourly	2,090
			52980	Fringe Benefits Chargeback	40,057
		Salaries & Benefits Total			149,930
		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
			53230	Memberships & Certifications	500
			53610	Rentals and Leases	2,000
			53640	Special Events	5,000
		Current Operating & Grants Total			18,300
					168,230
4635 Total					
4636	Dir Prac Nursg & Health Occupations	Salaries & Benefits	52010	FT Reg. Salaried	116,849
			52980	Fringe Benefits Chargeback	43,234
		Salaries & Benefits Total			160,083
		Current Operating & Grants	53110	Overnight Travel	6,000
			53130	Same Day Travel	450
			53640	Special Events	1,500
		Current Operating & Grants Total			7,950
4636 Total					168,033

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget		
4637	Dean, Academic Support	Salaries & Benefits	52010	FT Reg. Salaried	158,725		
			52030	FT Reg. Hourly	52,054		
			52141	Substitute Pay Sup Cont	6,000		
			52180	Overtime	523		
			52190	Other Supplemental Compensation	5,000		
			52980	Fringe Benefits Chargeback	87,992		
		Salaries & Benefits Total				310,294	
		Current Operating & Grants	53060	Contracted Services	30,000		
			53110	Overnight Travel	80,000		
			53130	Same Day Travel	3,000		
			53150	Non-Capital Supplies and Materials	35,000		
			53161	Software Subscripts & Licenses<\$10K	9,000		
			53170	Technical Training	5,000		
			53640	Special Events	1,000		
			Current Operating & Grants Total				163,000
4637 Total				473,294			
4638	WDCE Director of Operations	Salaries & Benefits	52010	FT Reg. Salaried	257,885		
			52030	FT Reg. Hourly	191,136		
			52150	PT Reg. Hourly	92,716		
			52160	PT Temp. Hourly	26,334		
			52980	Fringe Benefits Chargeback	215,704		
			Salaries & Benefits Total				783,774
		Current Operating & Grants	53060	Contracted Services	500		
			53110	Overnight Travel	12,000		
			53130	Same Day Travel	400		
			53150	Non-Capital Supplies and Materials	1,000		
			53170	Technical Training	2,500		
			Current Operating & Grants Total				16,400
		4638 Total				800,174	
		4642	Student Services&Learner Engagement	Salaries & Benefits	52010	FT Reg. Salaried	238,842
					52160	PT Temp. Hourly	25,237
52980	Fringe Benefits Chargeback				90,517		
Salaries & Benefits Total					354,595		
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		
	Current Operating & Grants Total				31,500		
4642 Total				386,095			
4644	Grants Leadership & Development	Salaries & Benefits	52010	FT Reg. Salaried	201,362		
			52030	FT Reg. Hourly	61,700		
			52980	Fringe Benefits Chargeback	107,822		
		Salaries & Benefits Total				370,885	
		Current Operating & Grants	53060	Contracted Services	1,800		
			53110	Overnight Travel	7,000		
			53130	Same Day Travel	500		
			53150	Non-Capital Supplies and Materials	500		
			53170	Technical Training	1,500		
			53230	Memberships & Certifications	1,000		
			Current Operating & Grants Total				12,300
4644 Total				383,185			
4645	OHEC Building Manager	Salaries & Benefits	52010	FT Reg. Salaried	107,783		
			52150	PT Reg. Hourly	45,959		
			52160	PT Temp. Hourly	40,170		
			52980	Fringe Benefits Chargeback	50,648		
		Salaries & Benefits Total				244,559	
		Current Operating & Grants	53130	Same Day Travel	100		
			53150	Non-Capital Supplies and Materials	500		
			53640	Special Events	350		
Current Operating & Grants Total				950			
4645 Total				245,509			
4646	Academic Initiatives	Salaries & Benefits	52010	FT Reg. Salaried	189,011		
			52980	Fringe Benefits Chargeback	69,934		
		Salaries & Benefits Total				258,945	
		Current Operating & Grants	53110	Overnight Travel	10,000		
53130	Same Day Travel		1,200				

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			53150	Non-Capital Supplies and Materials	500
			53640	Special Events	200
		Current Operating & Grants Total			11,900
4646 Total					270,845
4648	Faculty Development	Salaries & Benefits	52010	FT Reg. Salaried	191,266
			52120	Employee Recognition Awards	10,000
			52190	Other Supplemental Compensation	104,000
			52320	Distinguished Service Awards	50,000
			52980	Fringe Benefits Chargeback	81,688
		Salaries & Benefits Total			436,954
		Current Operating & Grants	53060	Contracted Services	20,000
			53110	Overnight Travel	4,000
			53120	Staff & Faculty Dev Training&Travel	210,000
			53121	Faculty Continuing Ed Grants	35,000
			53130	Same Day Travel	750
			53150	Non-Capital Supplies and Materials	8,000
		Current Operating & Grants Total			277,750
4648 Total					714,704
4649	College Grant Match	Salaries & Benefits	52190	Other Supplemental Compensation	59,250
			52980	Fringe Benefits Chargeback	6,221
		Salaries & Benefits Total			65,471
		Current Operating & Grants	56010	Grants	109,167
		Current Operating & Grants Total			109,167
4649 Total					174,638
4651	Director Fire Science	Salaries & Benefits	52010	FT Reg. Salaried	102,650
			52030	FT Reg. Hourly	56,460
			52980	Fringe Benefits Chargeback	68,469
		Salaries & Benefits Total			227,578
		Current Operating & Grants	53110	Overnight Travel	6,000
			53130	Same Day Travel	1,500
			53230	Memberships & Certifications	700
			53640	Special Events	1,000
		Current Operating & Grants Total			9,200
4651 Total					236,778
4652	WDCE Director of Workforce Trng&Dev	Salaries & Benefits	52010	FT Reg. Salaried	71,510
			52030	FT Reg. Hourly	164,973
			52150	PT Reg. Hourly	35,943
			52160	PT Temp. Hourly	11,850
			52980	Fringe Benefits Chargeback	353,112
		Salaries & Benefits Total			637,388
4652 Total					637,388
4707	Benchmarking/Market Research	Salaries & Benefits	52980	Fringe Benefits Chargeback	126,385
		Salaries & Benefits Total			126,385
4707 Total					126,385
4710	Assess, Eval, Inst Outcomes	Salaries & Benefits	52010	FT Reg. Salaried	223,404
			52190	Other Supplemental Compensation	4,000
			52980	Fringe Benefits Chargeback	83,079
		Salaries & Benefits Total			310,483
		Current Operating & Grants	53060	Contracted Services	5,000
			53110	Overnight Travel	6,000
			53130	Same Day Travel	300
			53150	Non-Capital Supplies and Materials	200
			53170	Technical Training	800
			53230	Memberships & Certifications	300
			53640	Special Events	15,000
		Current Operating & Grants Total			27,600
4710 Total					338,083
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

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
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	206,755
			52030	FT Reg. Hourly	65,396
			52980	Fringe Benefits Chargeback	111,813
		Salaries & Benefits Total			383,964
		Current Operating & Grants	53110	Overnight Travel	4,000
			53130	Same Day Travel	250
			53150	Non-Capital Supplies and Materials	5,000
			53170	Technical Training	1,000
			53640	Special Events	1,000
		Current Operating & Grants Total			11,250
5101 Total					395,214
5102	Student Services & Success	Salaries & Benefits	52010	FT Reg. Salaried	158,725
			52980	Fringe Benefits Chargeback	58,728
		Salaries & Benefits Total			217,453
		Current Operating & Grants	53060	Contracted Services	24,000
			53110	Overnight Travel	8,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	700
		Current Operating & Grants Total			33,200
5102 Total					250,653
5103	Orient. & New Stu. Retention	Salaries & Benefits	52010	FT Reg. Salaried	65,393
			52030	FT Reg. Hourly	323,160
			52980	Fringe Benefits Chargeback	198,702
		Salaries & Benefits Total			587,254
		Current Operating & Grants	53110	Overnight Travel	9,750
			53130	Same Day Travel	100
			53150	Non-Capital Supplies and Materials	1,600
			53170	Technical Training	5,800
			53640	Special Events	1,000
		Current Operating & Grants Total			18,250
5103 Total					605,504
5104	Admissions	Salaries & Benefits	52010	FT Reg. Salaried	441,121
			52030	FT Reg. Hourly	294,074
			52160	PT Temp. Hourly	204,755
			52180	Overtime	2,090
			52980	Fringe Benefits Chargeback	322,015
		Salaries & Benefits Total			1,264,054
		Current Operating & Grants	53110	Overnight Travel	28,000
			53150	Non-Capital Supplies and Materials	3,100
			53170	Technical Training	2,000
			53190	Recruiting Travel	5,000
			53220	Advertising and Promotions	13,000
			53230	Memberships & Certifications	3,000
			53640	Special Events	12,500
		Current Operating & Grants Total			66,600
5104 Total					1,330,654
5105	Enrollment Services	Salaries & Benefits	52010	FT Reg. Salaried	540,992
			52030	FT Reg. Hourly	662,439
			52070	FT Temp. Hourly	39,735
			52150	PT Reg. Hourly	520,704
			52160	PT Temp. Hourly	20,900
			52180	Overtime	2,090
			52190	Other Supplemental Compensation	1,000
			52980	Fringe Benefits Chargeback	658,972
		Salaries & Benefits Total			2,446,831
		Current Operating & Grants	53060	Contracted Services	1,500
			53110	Overnight Travel	20,000
			53130	Same Day Travel	100
			53150	Non-Capital Supplies and Materials	17,000
			53161	Software Subscripits & Licenses<\$10K	1,000
			53210	Printing, Binding & Publications	2,500
		Current Operating & Grants Total			42,100
5105 Total					2,488,931

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
5106	International & Immigrant Stu Serv	Salaries & Benefits	52010	FT Reg. Salaried	175,359
			52030	FT Reg. Hourly	232,791
			52150	PT Reg. Hourly	29,483
			52160	PT Temp. Hourly	9,583
			52180	Overtime	366
			52980	Fringe Benefits Chargeback	196,122
		Salaries & Benefits Total			643,703
		Current Operating & Grants	53060	Contracted Services	5,250
			53110	Overnight Travel	4,500
			53130	Same Day Travel	300
			53150	Non-Capital Supplies and Materials	1,800
			53170	Technical Training	425
			53230	Memberships & Certifications	3,699
			53640	Special Events	3,290
		Current Operating & Grants Total			19,264
		5106 Total			662,967
5111	Access Services	Salaries & Benefits	52010	FT Reg. Salaried	344,718
			52020	FT Reg. Faculty	292,325
			52150	PT Reg. Hourly	182,080
			52160	PT Temp. Hourly	182,875
			52980	Fringe Benefits Chargeback	289,153
		Salaries & Benefits Total			1,291,151
		Current Operating & Grants	53060	Contracted Services	60,000
			53110	Overnight Travel	9,000
			53130	Same Day Travel	200
			53150	Non-Capital Supplies and Materials	20,500
			53170	Technical Training	5,000
			53230	Memberships & Certifications	4,800
			53640	Special Events	2,550
			56010	Grants	15,000
		Current Operating & Grants Total			117,050
		5111 Total			1,408,201
5112	Supported Education Programs	Salaries & Benefits	52010	FT Reg. Salaried	316,006
			52130	PT Noncredit Instruction Sup Cont	134,500
			52150	PT Reg. Hourly	77,798
			52160	PT Temp. Hourly	77,425
			52980	Fringe Benefits Chargeback	150,074
		Salaries & Benefits Total			755,803
		Current Operating & Grants	53110	Overnight Travel	6,900
			53150	Non-Capital Supplies and Materials	19,500
			53170	Technical Training	1,150
			53640	Special Events	3,000
		Current Operating & Grants Total			30,550
		5112 Total			786,353
5114	Veteran & Military Resource Center	Salaries & Benefits	52010	FT Reg. Salaried	97,207
			52030	FT Reg. Hourly	172,051
			52150	PT Reg. Hourly	29,731
			52160	PT Temp. Hourly	83,600
			52180	Overtime	2,090
			52980	Fringe Benefits Chargeback	133,631
		Salaries & Benefits Total			518,310
		Current Operating & Grants	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			540,460
5116	Global Engagement	Salaries & Benefits	52010	FT Reg. Salaried	170,585
			52110	PT Credit Instruction Sup Cont	8,778
			52140	Overload Credit Instrction Sup Cont	37,620
			52150	PT Reg. Hourly	62,515
			52160	PT Temp. Hourly	14,108
			52190	Other Supplemental Compensation	59,000
			52980	Fringe Benefits Chargeback	85,424
		Salaries & Benefits Total			438,030

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
		Current Operating & Grants	53060	Contracted Services	32,250
			53110	Overnight Travel	139,700
			53130	Same Day Travel	1,000
			53150	Non-Capital Supplies and Materials	3,000
			53161	Software Subscripts & Licenses<\$10K	500
			53230	Memberships & Certifications	1,750
			53640	Special Events	6,000
			Current Operating & Grants Total		
5116 Total				622,230	
5141	Model U.N.	Current Operating & Grants	53110	Overnight Travel	17,000
		Current Operating & Grants Total			17,000
5141 Total				17,000	
5201	Student Activities	Salaries & Benefits	52010	FT Reg. Salaried	399,069
			52030	FT Reg. Hourly	168,126
			52160	PT Temp. Hourly	474,895
			52980	Fringe Benefits Chargeback	238,443
		Salaries & Benefits Total			1,280,533
		Current Operating & Grants	53060	Contracted Services	5,000
			53110	Overnight Travel	10,000
			53130	Same Day Travel	1,500
			53150	Non-Capital Supplies and Materials	1,000
		Current Operating & Grants Total			17,500
5201 Total					1,298,033
5202	The Messenger	Salaries & Benefits	52160	PT Temp. Hourly	41,800
		Salaries & Benefits Total			41,800
5202 Total					41,800
5205	Graduation	Current Operating & Grants	53640	Special Events	3,500
		Current Operating & Grants Total			3,500
5205 Total					3,500
5207	Athletics Director	Salaries & Benefits	52010	FT Reg. Salaried	288,176
			52030	FT Reg. Hourly	61,700
			52150	PT Reg. Hourly	67,083
			52160	PT Temp. Hourly	144,210
			52180	Overtime	2,090
			52181	Overtime & Labor Chargebacks	-31,350
			52980	Fringe Benefits Chargeback	162,935
		Salaries & Benefits Total			694,844
		Current Operating & Grants	53060	Contracted Services	74,800
			53110	Overnight Travel	10,000
			53130	Same Day Travel	750
			53150	Non-Capital Supplies and Materials	80,000
			53230	Memberships & Certifications	25,000
			53610	Rentals and Leases	1,000
			53640	Special Events	22,000
		Current Operating & Grants Total			213,550
5207 Total					908,394
5214	Honors Program	Salaries & Benefits	52010	FT Reg. Salaried	150,991
			52020	FT Reg. Faculty	117,200
			52110	PT Credit Instruction Sup Cont	8,736
			52140	Overload Credit Instrction Sup Cont	12,540
			52160	PT Temp. Hourly	32,761
			52190	Other Supplemental Compensation	20,000
			52980	Fringe Benefits Chargeback	107,081
		Salaries & Benefits Total			449,309
		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	1,100
			53640	Special Events	2,500
		Current Operating & Grants Total			13,600
5214 Total					462,909
5301	Career Development Center	Salaries & Benefits	52010	FT Reg. Salaried	337,623
			52030	FT Reg. Hourly	172,093
			52130	PT Noncredit Instruction Sup Cont	1,000
			52150	PT Reg. Hourly	130,081
			52160	PT Temp. Hourly	114,322

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			52180	Overtime	2,299
			52190	Other Supplemental Compensation	2,000
			52980	Fringe Benefits Chargeback	248,696
		Salaries & Benefits Total			1,008,114
		Current Operating & Grants	53110	Overnight Travel	10,000
			53130	Same Day Travel	2,000
			53150	Non-Capital Supplies and Materials	6,980
			53161	Software Subscripts & Licenses<\$10K	12,520
			53230	Memberships & Certifications	5,145
			53640	Special Events	9,500
		Current Operating & Grants Total			46,145
		Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	50,000
		Capital Expenditures Total			50,000
		5301 Total			1,104,259
5302	Testing & Assessment Services	Salaries & Benefits	52010	FT Reg. Salaried	168,398
			52030	FT Reg. Hourly	166,267
			52150	PT Reg. Hourly	174,423
			52160	PT Temp. Hourly	34,398
			52180	Overtime	523
			52980	Fringe Benefits Chargeback	182,923
		Salaries & Benefits Total			726,932
		Current Operating & Grants	53110	Overnight Travel	3,000
			53130	Same Day Travel	100
			53150	Non-Capital Supplies and Materials	4,000
			53230	Memberships & Certifications	500
		Current Operating & Grants Total			7,600
		Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	121,500
		Capital Expenditures Total			121,500
		5302 Total			856,032
5303	Counseling	Salaries & Benefits	52010	FT Reg. Salaried	194,803
			52020	FT Reg. Faculty	1,956,589
			52030	FT Reg. Hourly	163,804
			52150	PT Reg. Hourly	559,770
			52160	PT Temp. Hourly	36,792
			52980	Fringe Benefits Chargeback	1,035,857
		Salaries & Benefits Total			3,947,615
		Current Operating & Grants	53060	Contracted Services	88,204
			53110	Overnight Travel	25,000
			53130	Same Day Travel	700
			53150	Non-Capital Supplies and Materials	10,000
			53230	Memberships & Certifications	300
			53640	Special Events	1,500
		Current Operating & Grants Total			125,704
		5303 Total			4,073,319
5304	SAMHSA Suicide Prevention Grant	Salaries & Benefits	52050	FT Temp. Salaried	12,244
			52190	Other Supplemental Compensation	700
			52980	Fringe Benefits Chargeback	1,114
		Salaries & Benefits Total			14,058
		5304 Total			14,058
5401	Student Financial Aid	Salaries & Benefits	52010	FT Reg. Salaried	618,392
			52030	FT Reg. Hourly	964,473
			52150	PT Reg. Hourly	55,781
			52160	PT Temp. Hourly	7,315
			52180	Overtime	7,315
			52210	College Work Study	81,667
			52980	Fringe Benefits Chargeback	781,602
		Salaries & Benefits Total			2,516,545
		Current Operating & Grants	53060	Contracted Services	75,000
			53110	Overnight Travel	50,000
			53130	Same Day Travel	5,000
			53150	Non-Capital Supplies and Materials	10,000
			53170	Technical Training	2,000
			53230	Memberships & Certifications	5,000
			53640	Special Events	5,000
			56018	Foster Care & Killed on Duty Grant	60,000
			56032	Federal SEOG Match	126,350
		Current Operating & Grants Total			338,350

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
		Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	50,000
		Capital Expenditures Total			50,000
5401 Total					2,904,895
5601	Athletic Training	Salaries & Benefits	52010	FT Reg. Salaried	154,368
			52980	Fringe Benefits Chargeback	57,116
		Salaries & Benefits Total			211,484
		Current Operating & Grants	53060	Contracted Services	51,000
			53150	Non-Capital Supplies and Materials	47,000
			53230	Memberships & Certifications	4,000
		Current Operating & Grants Total			102,000
5601 Total					313,484
5602	Baseball	Salaries & Benefits	52010	FT Reg. Salaried	195,287
			52160	PT Temp. Hourly	26,125
			52980	Fringe Benefits Chargeback	74,477
		Salaries & Benefits Total			295,889
		Current Operating & Grants	53020	Event Officials	15,000
			53110	Overnight Travel	23,000
			53150	Non-Capital Supplies and Materials	84,864
			53190	Recruiting Travel	6,240
			53230	Memberships & Certifications	3,120
		Current Operating & Grants Total			132,224
5602 Total					428,113
5603	Men's Basketball	Salaries & Benefits	52010	FT Reg. Salaried	137,222
			52160	PT Temp. Hourly	20,900
			52980	Fringe Benefits Chargeback	52,549
		Salaries & Benefits Total			210,671
		Current Operating & Grants	53020	Event Officials	23,000
			53110	Overnight Travel	22,000
			53150	Non-Capital Supplies and Materials	31,824
			53190	Recruiting Travel	8,500
			53230	Memberships & Certifications	2,080
		Current Operating & Grants Total			87,404
5603 Total					298,075
5604	Women's Basketball	Salaries & Benefits	52010	FT Reg. Salaried	155,911
			52160	PT Temp. Hourly	20,900
			52980	Fringe Benefits Chargeback	59,464
		Salaries & Benefits Total			236,275
		Current Operating & Grants	53020	Event Officials	23,000
			53110	Overnight Travel	22,000
			53150	Non-Capital Supplies and Materials	31,824
			53190	Recruiting Travel	8,500
			53230	Memberships & Certifications	2,080
		Current Operating & Grants Total			87,404
5604 Total					323,679
5607	Men's Soccer	Salaries & Benefits	52010	FT Reg. Salaried	131,239
			52160	PT Temp. Hourly	10,450
			52980	Fringe Benefits Chargeback	49,447
		Salaries & Benefits Total			191,136
		Current Operating & Grants	53020	Event Officials	11,000
			53110	Overnight Travel	22,000
			53150	Non-Capital Supplies and Materials	38,188
			53190	Recruiting Travel	8,500
			53230	Memberships & Certifications	2,040
		Current Operating & Grants Total			81,728
5607 Total					272,864
5608	Women's Soccer	Salaries & Benefits	52010	FT Reg. Salaried	153,973
			52160	PT Temp. Hourly	10,450
			52980	Fringe Benefits Chargeback	57,858
		Salaries & Benefits Total			222,281
		Current Operating & Grants	53020	Event Officials	11,000
			53110	Overnight Travel	22,000
			53150	Non-Capital Supplies and Materials	35,000
			53190	Recruiting Travel	6,500
			53230	Memberships & Certifications	2,040
		Current Operating & Grants Total			76,540
5608 Total					298,821
5609	Softball	Salaries & Benefits	52010	FT Reg. Salaried	194,360
			52160	PT Temp. Hourly	26,125

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			52980	Fringe Benefits Chargeback	74,134
		Salaries & Benefits Total			294,619
		Current Operating & Grants	53020	Event Officials	12,000
			53110	Overnight Travel	22,000
			53150	Non-Capital Supplies and Materials	63,648
			53190	Recruiting Travel	5,200
			53230	Memberships & Certifications	3,120
		Current Operating & Grants Total			105,968
5609 Total					400,587
5612	Volleyball	Salaries & Benefits	52010	FT Reg. Salaried	145,133
			52160	PT Temp. Hourly	17,765
			52980	Fringe Benefits Chargeback	55,209
		Salaries & Benefits Total			218,107
		Current Operating & Grants	53020	Event Officials	15,000
			53110	Overnight Travel	22,000
			53150	Non-Capital Supplies and Materials	25,460
			53190	Recruiting Travel	3,120
			53230	Memberships & Certifications	2,080
		Current Operating & Grants Total			67,660
5612 Total					285,767
6101	Board of Trustees Office	Current Operating & Grants	53060	Contracted Services	5,000
			53110	Overnight Travel	30,000
			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			175,400
6101 Total					175,400
6102	Presidents Office	Salaries & Benefits	52010	FT Reg. Salaried	493,388
			52030	FT Reg. Hourly	137,119
			52180	Overtime	3,604
			52980	Fringe Benefits Chargeback	256,598
		Salaries & Benefits Total			890,708
		Current Operating & Grants	53060	Contracted Services	205,000
			53110	Overnight Travel	30,000
			53130	Same Day Travel	2,000
			53150	Non-Capital Supplies and Materials	4,000
			53230	Memberships & Certifications	8,000
			53640	Special Events	12,000
			53690	Contingency	200,000
		Current Operating & Grants Total			461,000
6102 Total					1,351,708
6104	Exec VP, Finance and Admin Services	Salaries & Benefits	52010	FT Reg. Salaried	237,371
			52030	FT Reg. Hourly	80,388
			52980	Fringe Benefits Chargeback	131,237
		Salaries & Benefits Total			448,996
		Current Operating & Grants	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					563,596
6105	College Council	Current Operating & Grants	53640	Special Events	10,000
		Current Operating & Grants Total			10,000
6105 Total					10,000
6108	General Counsel	Salaries & Benefits	52010	FT Reg. Salaried	332,769
			52030	FT Reg. Hourly	65,375
			52980	Fringe Benefits Chargeback	158,427
		Salaries & Benefits Total			556,571
		Current Operating & Grants	53030	Legal Services	150,000
			53110	Overnight Travel	17,770
			53130	Same Day Travel	150
			53150	Non-Capital Supplies and Materials	350
			53170	Technical Training	1,000

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			53230	Memberships & Certifications	4,500
			53640	Special Events	250
		Current Operating & Grants Total			174,020
		Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	10,000
		Capital Expenditures Total			10,000
6108 Total					740,591
6111	Institutional Research	Salaries & Benefits	52010	FT Reg. Salaried	517,105
			52190	Other Supplemental Compensation	12,000
			52980	Fringe Benefits Chargeback	192,589
		Salaries & Benefits Total			721,694
		Current Operating & Grants	53060	Contracted Services	29,000
			53110	Overnight Travel	8,500
			53130	Same Day Travel	1,500
			53150	Non-Capital Supplies and Materials	2,500
			53161	Software Subscripts & Licenses<\$10K	9,900
			53230	Memberships & Certifications	945
		Current Operating & Grants Total			52,345
6111 Total					774,039
6118	Institutional Effectiveness	Salaries & Benefits	52010	FT Reg. Salaried	159,208
			52030	FT Reg. Hourly	70,199
			52980	Fringe Benefits Chargeback	96,814
		Salaries & Benefits Total			326,221
		Current Operating & Grants	53110	Overnight Travel	11,000
			53116	Travel - Accreditation	30,000
			53130	Same Day Travel	800
			53150	Non-Capital Supplies and Materials	500
			53230	Memberships & Certifications	1,200
			53231	Accreditation Expenses	14,000
			53640	Special Events	1,500
		Current Operating & Grants Total			59,000
6118 Total					385,221
6120	Strategic Plan Initiatives	Salaries & Benefits	52190	Other Supplemental Compensation	145,000
			52980	Fringe Benefits Chargeback	15,225
		Salaries & Benefits Total			160,225
		Current Operating & Grants	53060	Contracted Services	152,500
			53220	Advertising and Promotions	10,000
			53640	Special Events	44,000
		Current Operating & Grants Total			206,500
		Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	107,500
		Capital Expenditures Total			107,500
6120 Total					474,225
6201	Financial Services	Salaries & Benefits	52010	FT Reg. Salaried	836,540
			52150	PT Reg. Hourly	25,280
			52160	PT Temp. Hourly	5,225
			52980	Fringe Benefits Chargeback	314,009
		Salaries & Benefits Total			1,181,054
		Current Operating & Grants	53040	Audit Services	99,500
			53060	Contracted Services	590,000
			53110	Overnight Travel	6,000
			53150	Non-Capital Supplies and Materials	900
			53170	Technical Training	600
			53640	Special Events	3,000
			55610	Income Tax	2,500
		Current Operating & Grants Total			702,500
		Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	24,311
		Capital Expenditures Total			24,311
6201 Total					1,907,865
6203	Employee Benefits	Salaries & Benefits	52090	Vacation Adjustment Expense	350,000
			52091	Retirement Incentive Expense	300,000
			52350	Severance Pay	100,000
			52915	KPERS Employer	75,000
		Salaries & Benefits Total			825,000
		Current Operating & Grants	53060	Contracted Services	10,000
			53122	Tuition Reimbursement	600,000
		Current Operating & Grants Total			610,000
6203 Total					1,435,000
6204	Payroll	Salaries & Benefits	52010	FT Reg. Salaried	100,440
			52030	FT Reg. Hourly	152,716

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			52180	Overtime	418
			52980	Fringe Benefits Chargeback	119,630
		Salaries & Benefits Total			373,204
		Current Operating & Grants	53060	Contracted Services	5,000
			53110	Overnight Travel	2,500
			53150	Non-Capital Supplies and Materials	1,000
			53170	Technical Training	1,000
			53230	Memberships & Certifications	1,000
		Current Operating & Grants Total			10,500
6204 Total					383,704
6205	Audit and Advisory Services	Salaries & Benefits	52010	FT Reg. Salaried	229,544
			52150	PT Reg. Hourly	42,847
			52980	Fringe Benefits Chargeback	91,787
		Salaries & Benefits Total			364,178
		Current Operating & Grants	53060	Contracted Services	173,300
			53110	Overnight Travel	23,500
			53130	Same Day Travel	1,000
			53150	Non-Capital Supplies and Materials	2,000
			53230	Memberships & Certifications	4,500
		Current Operating & Grants Total			204,300
6205 Total					568,478
6206	Bursar Operations	Salaries & Benefits	52010	FT Reg. Salaried	175,342
			52030	FT Reg. Hourly	218,864
			52150	PT Reg. Hourly	141,243
			52180	Overtime	1,524
			52980	Fringe Benefits Chargeback	205,662
		Salaries & Benefits Total			742,636
		Current Operating & Grants	53045	Collection Costs	60,000
			53060	Contracted Services	750
			53110	Overnight Travel	10,800
			53130	Same Day Travel	550
			53150	Non-Capital Supplies and Materials	600
			53170	Technical Training	800
			53270	Bad Debt Expense	490,000
		Current Operating & Grants Total			563,500
6206 Total					1,306,136
6210	Accounts Payable	Salaries & Benefits	52010	FT Reg. Salaried	107,783
			52030	FT Reg. Hourly	170,235
			52980	Fringe Benefits Chargeback	131,806
		Salaries & Benefits Total			409,824
		Current Operating & Grants	53110	Overnight Travel	5,000
			53150	Non-Capital Supplies and Materials	2,500
			53170	Technical Training	1,000
		Current Operating & Grants Total			8,500
6210 Total					418,324
6222	Budget Reallocation Pool	Salaries & Benefits	52020	FT Reg. Faculty	270,336
			52150	PT Reg. Hourly	853,588
			52691	Salaries Vacancy Factor	-4,500,000
			52980	Fringe Benefits Chargeback	415,708
		Salaries & Benefits Total			-2,960,368
6222 Total					-2,960,368
6302	Human Resources	Salaries & Benefits	52010	FT Reg. Salaried	1,335,750
			52030	FT Reg. Hourly	167,478
			52150	PT Reg. Hourly	26,585
			52980	Fringe Benefits Chargeback	588,920
		Salaries & Benefits Total			2,118,733
		Current Operating & Grants	53060	Contracted Services	542,000
			53110	Overnight Travel	30,000
			53130	Same Day Travel	700
			53150	Non-Capital Supplies and Materials	20,000
			53170	Technical Training	8,000
			53180	Applicant Travel	15,000
			53220	Advertising and Promotions	50,000
			53230	Memberships & Certifications	5,300
			53640	Special Events	1,000
		Current Operating & Grants Total			672,000

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		Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	10,000
		Capital Expenditures Total			10,000
6302 Total					2,800,733
6303	Wellness	Salaries & Benefits	52190	Other Supplemental Compensation	10,000
			52980	Fringe Benefits Chargeback	3,093
		Salaries & Benefits Total			13,093
		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					16,043
6311	Scheduling & Event Management	Salaries & Benefits	52010	FT Reg. Salaried	95,431
			52030	FT Reg. Hourly	163,804
			52180	Overtime	4,180
			52980	Fringe Benefits Chargeback	123,763
		Salaries & Benefits Total			387,178
		Current Operating & Grants	53110	Overnight Travel	14,000
			53130	Same Day Travel	2,000
			53150	Non-Capital Supplies and Materials	11,000
			53170	Technical Training	3,000
			53230	Memberships & Certifications	1,200
		Current Operating & Grants Total			31,200
6311 Total					418,378
6319	Sustainability Initiatives	Salaries & Benefits	52980	Fringe Benefits Chargeback	25,964
		Salaries & Benefits Total			25,964
6319 Total					25,964
6320	Exec Director Sustainability	Salaries & Benefits	52010	FT Reg. Salaried	160,187
			52030	FT Reg. Hourly	61,700
			52110	PT Credit Instruction Sup Cont	12,540
			52150	PT Reg. Hourly	21,391
			52190	Other Supplemental Compensation	16,240
			52980	Fringe Benefits Chargeback	99,032
		Salaries & Benefits Total			371,090
		Current Operating & Grants	53060	Contracted Services	20,000
			53110	Overnight Travel	24,000
			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	2,500
		Current Operating & Grants Total			75,300
6320 Total					446,390
6321	Police Department	Salaries & Benefits	52010	FT Reg. Salaried	255,588
			52030	FT Reg. Hourly	2,242,475
			52150	PT Reg. Hourly	68,088
			52180	Overtime	78,375
			52181	Overtime & Labor Chargebacks	-15,675
			52980	Fringe Benefits Chargeback	1,316,398
		Salaries & Benefits Total			3,945,250
		Current Operating & Grants	53060	Contracted Services	30,119
			53110	Overnight Travel	2,500
			53130	Same Day Travel	15,000
			53150	Non-Capital Supplies and Materials	117,985
			53161	Software Subscripts & Licenses<\$10K	729
			53170	Technical Training	1,500
			53230	Memberships & Certifications	1,000
			53620	Repairs and Maintenance	13,000
			53640	Special Events	5,000
		Current Operating & Grants Total			186,833
		Capital Expenditures	54050	Furniture and Equipment	112,650
			54055	Software Subscript&Licenses >=\$10K	14,090
		Capital Expenditures Total			126,740
6321 Total					4,258,823
6324	Insurance and Risk Management	Salaries & Benefits	52160	PT Temp. Hourly	4,981
			52950	Worker's Compensation	350,000
			52980	Fringe Benefits Chargeback	423
		Salaries & Benefits Total			355,405

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget		
		Current Operating & Grants	53050	Insurance, Property/Casualty/Other	1,401,720		
			53060	Contracted Services	70,787		
			53110	Overnight Travel	8,000		
			53130	Same Day Travel	250		
			53150	Non-Capital Supplies and Materials	500		
			53230	Memberships & Certifications	1,200		
			53620	Repairs and Maintenance	15,000		
			Current Operating & Grants Total				1,497,457
6324 Total					1,852,861		
6325	Security Access Control Systems	Salaries & Benefits	52010	FT Reg. Salaried	86,442		
			52030	FT Reg. Hourly	184,454		
			52150	PT Reg. Hourly	32,682		
			52980	Fringe Benefits Chargeback	136,818		
		Salaries & Benefits Total				440,396	
		Current Operating & Grants	53060	Contracted Services	15,000		
			53130	Same Day Travel	250		
			53150	Non-Capital Supplies and Materials	40,000		
			53161	Software Subscripts & Licenses<\$10K	900		
			53230	Memberships & Certifications	600		
			53620	Repairs and Maintenance	50,000		
			Current Operating & Grants Total				106,750
			Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	16,000	
		Capital Expenditures Total				16,000	
6325 Total					563,146		
6326	Mission Continuity	Salaries & Benefits	52010	FT Reg. Salaried	117,430		
			52980	Fringe Benefits Chargeback	43,449		
		Salaries & Benefits Total				160,879	
		Current Operating & Grants	53060	Contracted Services	9,000		
			53110	Overnight Travel	3,500		
			53130	Same Day Travel	250		
			53150	Non-Capital Supplies and Materials	200		
		Current Operating & Grants Total				12,950	
6326 Total					173,829		
6331	Procurement Services	Salaries & Benefits	52010	FT Reg. Salaried	640,045		
			52980	Fringe Benefits Chargeback	236,817		
		Salaries & Benefits Total				876,862	
		Current Operating & Grants	53110	Overnight Travel	8,000		
			53130	Same Day Travel	250		
			53150	Non-Capital Supplies and Materials	500		
			53170	Technical Training	1,000		
			53220	Advertising and Promotions	600		
			53230	Memberships & Certifications	2,100		
			53640	Special Events	3,500		
			Current Operating & Grants Total				15,950
		Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	22,000		
		Capital Expenditures Total				22,000	
		6331 Total					914,812
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	80,139		
			52030	FT Reg. Hourly	144,364		
			52150	PT Reg. Hourly	30,396		
			52980	Fringe Benefits Chargeback	112,472		
		Salaries & Benefits Total				367,371	
		Current Operating & Grants	53060	Contracted Services	82,620		
			53110	Overnight Travel	3,500		
			53150	Non-Capital Supplies and Materials	34,500		
			53161	Software Subscripts & Licenses<\$10K	7,995		
			53230	Memberships & Certifications	280		
			53420	Content Subscriptions(Non-Software)	700		
			53610	Rentals and Leases	2,780		
			53620	Repairs and Maintenance	16,312		
			53630	Freight	18,000		
			53650	Postage	170,000		
			Current Operating & Grants Total				336,687

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
		Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	23,990
		Capital Expenditures Total			23,990
6334 Total					728,048
6341	Transportation	Salaries & Benefits	52030	FT Reg. Hourly	70,199
			52150	PT Reg. Hourly	24,510
			52180	Overtime	6,270
			52980	Fringe Benefits Chargeback	41,829
		Salaries & Benefits Total			142,808
		Current Operating & Grants	53060	Contracted Services	400
			53150	Non-Capital Supplies and Materials	41,200
			53350	Gasoline	75,000
			53610	Rentals and Leases	1,000
			53620	Repairs and Maintenance	36,050
		Current Operating & Grants Total			153,650
		Capital Expenditures	54050	Furniture and Equipment	75,000
		Capital Expenditures Total			75,000
6341 Total					371,458
6351	Network & Data Center Operations	Salaries & Benefits	52010	FT Reg. Salaried	1,024,388
			52030	FT Reg. Hourly	234,357
			52150	PT Reg. Hourly	52,649
			52980	Fringe Benefits Chargeback	514,000
		Salaries & Benefits Total			1,825,394
		Current Operating & Grants	53060	Contracted Services	12,400
			53130	Same Day Travel	250
			53150	Non-Capital Supplies and Materials	175,000
			53161	Software Subscripts & Licenses<\$10K	17,200
			53230	Memberships & Certifications	19,200
			53340	Unified Communications	448,850
			53620	Repairs and Maintenance	72,000
			53640	Special Events	120
		Current Operating & Grants Total			745,020
		Capital Expenditures	54050	Furniture and Equipment	55,000
			54080	Building Improvements	195,000
			54055	Software Subscript&Licenses >=\$10K	355,100
		Capital Expenditures Total			605,100
6351 Total					3,175,514
6356	Emergency Management	Salaries & Benefits	52010	FT Reg. Salaried	110,533
			52030	FT Reg. Hourly	61,700
			52980	Fringe Benefits Chargeback	74,215
		Salaries & Benefits Total			246,449
		Current Operating & Grants	53060	Contracted Services	34,740
			53110	Overnight Travel	9,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	40,529
			53161	Software Subscripts & Licenses<\$10K	8,400
			53170	Technical Training	3,000
			53230	Memberships & Certifications	850
			53640	Special Events	3,000
		Current Operating & Grants Total			100,019
6356 Total					346,468
6401	Enterprise Application Support	Salaries & Benefits	52010	FT Reg. Salaried	1,792,337
			52160	PT Temp. Hourly	19,562
			52980	Fringe Benefits Chargeback	664,827
		Salaries & Benefits Total			2,476,727
		Current Operating & Grants	53060	Contracted Services	149,116
			53130	Same Day Travel	600
			53150	Non-Capital Supplies and Materials	500
			53161	Software Subscripts & Licenses<\$10K	86,005
			53230	Memberships & Certifications	850
			53640	Special Events	500
		Current Operating & Grants Total			237,571
		Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	4,130,667
		Capital Expenditures Total			4,130,667
6401 Total					6,844,965
6403	Chief Information Officer	Salaries & Benefits	52010	FT Reg. Salaried	214,337
			52030	FT Reg. Hourly	70,199
			52980	Fringe Benefits Chargeback	117,212
		Salaries & Benefits Total			401,747

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget	
		Current Operating & Grants	53060	Contracted Services	163,679	
			53110	Overnight Travel	100,000	
			53130	Same Day Travel	6,700	
			53150	Non-Capital Supplies and Materials	7,000	
			53161	Software Subscripts & Licenses<\$10K	26,500	
			53170	Technical Training	45,000	
			53230	Memberships & Certifications	5,500	
			53610	Rentals and Leases	125,000	
			53640	Special Events	3,500	
		Current Operating & Grants Total				482,879
Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	1,596,790			
Capital Expenditures Total				1,596,790		
6403 Total					2,481,416	
6404	Admin Information Technology Plans	Current Operating & Grants	53150	Non-Capital Supplies and Materials	817,450	
			53161	Software Subscripts & Licenses<\$10K	72,435	
		Current Operating & Grants Total				889,885
		Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	51,000	
		Capital Expenditures Total				51,000
6404 Total					940,885	
6405	Dir., Client Support Services	Salaries & Benefits	52010	FT Reg. Salaried	472,019	
			52030	FT Reg. Hourly	450,027	
			52150	PT Reg. Hourly	245,913	
			52160	PT Temp. Hourly	261,250	
			52180	Overtime	1,568	
			52980	Fringe Benefits Chargeback	457,007	
		Salaries & Benefits Total				1,887,783
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	25,550	
			53230	Memberships & Certifications	325	
			53620	Repairs and Maintenance	5,000	
			53640	Special Events	1,700	
		Current Operating & Grants Total				32,575
6405 Total					1,920,358	
6406	Information Technology Security	Salaries & Benefits	52010	FT Reg. Salaried	502,066	
			52160	PT Temp. Hourly	26,125	
			52980	Fringe Benefits Chargeback	185,764	
		Salaries & Benefits Total				713,955
		Current Operating & Grants	53060	Contracted Services	20,000	
			53150	Non-Capital Supplies and Materials	600	
			53161	Software Subscripts & Licenses<\$10K	29,500	
			53230	Memberships & Certifications	150	
			53640	Special Events	200	
		Current Operating & Grants Total				50,450
		Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	555,100	
		Capital Expenditures Total				555,100
6406 Total					1,319,505	
6407	Project Management Office	Salaries & Benefits	52010	FT Reg. Salaried	354,319	
			52980	Fringe Benefits Chargeback	131,098	
		Salaries & Benefits Total				485,417
		Current Operating & Grants	53060	Contracted Services	95,000	
			53130	Same Day Travel	200	
			53150	Non-Capital Supplies and Materials	500	
			53161	Software Subscripts & Licenses<\$10K	738,000	
			53230	Memberships & Certifications	500	
			53640	Special Events	500	
		Current Operating & Grants Total				834,700
6407 Total					1,320,117	
6531	Institutional Advancement	Salaries & Benefits	52010	FT Reg. Salaried	710,061	
			52030	FT Reg. Hourly	112,140	
			52150	PT Reg. Hourly	34,129	
			52160	PT Temp. Hourly	10,973	
			52980	Fringe Benefits Chargeback	329,671	
		Salaries & Benefits Total				1,196,974
		Current Operating & Grants	53035	Lobbyist Services	37,500	
			53060	Contracted Services	40,000	
			53110	Overnight Travel	18,000	
			53130	Same Day Travel	2,000	
			53150	Non-Capital Supplies and Materials	47,000	
			53220	Advertising and Promotions	3,000	

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			53230	Memberships & Certifications	6,500
			53420	Content Subscriptions(Non-Software)	1,000
			53640	Special Events	20,000
		Current Operating & Grants Total			175,000
6531 Total					1,371,974
7102	Campus Serv & Facilities Planning	Salaries & Benefits	52010	FT Reg. Salaried	492,644
			52030	FT Reg. Hourly	118,745
			52150	PT Reg. Hourly	27,238
			52980	Fringe Benefits Chargeback	250,758
		Salaries & Benefits Total			889,385
		Current Operating & Grants	53060	Contracted Services	430,000
			53110	Overnight Travel	10,000
			53130	Same Day Travel	4,000
			53150	Non-Capital Supplies and Materials	59,563
			53230	Memberships & Certifications	1,800
			53610	Rentals and Leases	381,780
			53620	Repairs and Maintenance	30,000
			53640	Special Events	2,000
		Current Operating & Grants Total			919,143
		Capital Expenditures	54020	Remodeling and Renovations	1,954,000
			54050	Furniture and Equipment	32,739
		Capital Expenditures Total			1,986,739
7102 Total					3,795,267
7201	Maintenance	Salaries & Benefits	52010	FT Reg. Salaried	261,339
			52030	FT Reg. Hourly	1,628,849
			52180	Overtime	52,250
			52980	Fringe Benefits Chargeback	976,274
		Salaries & Benefits Total			2,918,712
		Current Operating & Grants	53060	Contracted Services	534,000
			53150	Non-Capital Supplies and Materials	325,000
			53170	Technical Training	15,000
			53230	Memberships & Certifications	200
			53610	Rentals and Leases	1,500
			53620	Repairs and Maintenance	101,000
			53640	Special Events	450
		Current Operating & Grants Total			977,150
		Capital Expenditures	54050	Furniture and Equipment	43,000
		Capital Expenditures Total			43,000
7201 Total					3,938,862
7202	Interior Services	Current Operating & Grants	53060	Contracted Services	18,300
			53110	Overnight Travel	3,000
			53130	Same Day Travel	350
			53150	Non-Capital Supplies and Materials	5,000
		Current Operating & Grants Total			26,650
		Capital Expenditures	54020	Remodeling and Renovations	250,000
			54050	Furniture and Equipment	260,000
		Capital Expenditures Total			510,000
7202 Total					536,650
7301	Custodial Services	Salaries & Benefits	52010	FT Reg. Salaried	209,950
			52030	FT Reg. Hourly	1,838,431
			52150	PT Reg. Hourly	422,070
			52180	Overtime	94,050
			52181	Overtime & Labor Chargebacks	-5,225
			52980	Fringe Benefits Chargeback	1,137,965
		Salaries & Benefits Total			3,697,241
		Current Operating & Grants	53060	Contracted Services	1,260,000
			53110	Overnight Travel	8,250
			53130	Same Day Travel	250
			53150	Non-Capital Supplies and Materials	382,000
			53170	Technical Training	15,000
			53230	Memberships & Certifications	500
			53620	Repairs and Maintenance	15,000
			53640	Special Events	2,500
		Current Operating & Grants Total			1,683,500
		Capital Expenditures	54050	Furniture and Equipment	106,000
		Capital Expenditures Total			106,000
7301 Total					5,486,741

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget	
7401	Utilities	Current Operating & Grants	53310	Electric	3,296,235	
			53320	Water	245,685	
			53330	Natural Gas	129,875	
		Current Operating & Grants Total				3,671,795
7401 Total					3,671,795	
7501	Grounds	Salaries & Benefits	52030	FT Reg. Hourly	536,073	
			52180	Overtime	37,620	
			52980	Fringe Benefits Chargeback	289,479	
		Salaries & Benefits Total				863,173
		Current Operating & Grants	53060	Contracted Services	51,256	
			53150	Non-Capital Supplies and Materials	106,300	
			53170	Technical Training	3,000	
			53610	Rentals and Leases	500	
			53620	Repairs and Maintenance	21,000	
		Current Operating & Grants Total				182,056
		Capital Expenditures	54050	Furniture and Equipment	222,000	
Capital Expenditures Total				222,000		
7501 Total					1,267,229	
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	53060	Contracted Services	138,000	
		Current Operating & Grants Total				138,000
		Capital Expenditures	54050	Furniture and Equipment	225,000	
		54080	Building Improvements	150,000		
		54055	Software Subscript&Licenses >=\$10K	319,000		
Capital Expenditures Total				694,000		
7745 Total					832,000	
7764	Facilities Master Plan 2025 Phase1	Capital Expenditures	54080	Building Improvements	25,000,000	
Capital Expenditures Total				25,000,000		
7764 Total					25,000,000	
7829	Series 17 COP P&I (Arts & CTE)	Debt Service	57810	Principal Payments	2,530,000	
			57820	Interest Payments	1,155,488	
			57830	Fee Payments	1,500	
		Debt Service Total				3,686,988
7829 Total					3,686,988	
8107	Student Activity Grants Account	Current Operating & Grants	56010	Grants	300,000	
Current Operating & Grants Total				300,000		
8107 Total					300,000	
8120	NSF-Schlrshp-Sci, Tech, Eng & Math	Salaries & Benefits	52980	Fringe Benefits Chargeback	4,684	
Salaries & Benefits Total				4,684		
8120 Total					4,684	
9101	Dining Services	Salaries & Benefits	52010	FT Reg. Salaried	548,806	
			52030	FT Reg. Hourly	957,500	
			52150	PT Reg. Hourly	476,253	
			52160	PT Temp. Hourly	433,675	
			52180	Overtime	13,904	
			52980	Fringe Benefits Chargeback	833,171	
		Salaries & Benefits Total				3,263,308
9101 Total					3,263,308	
9103	Bookstore	Salaries & Benefits	52010	FT Reg. Salaried	88,259	
			52030	FT Reg. Hourly	281,776	
			52150	PT Reg. Hourly	391,889	
			52160	PT Temp. Hourly	167,200	
			52180	Overtime	6,270	
			52181	Overtime & Labor Chargebacks	15,675	
		52980	Fringe Benefits Chargeback	261,729		
Salaries & Benefits Total				1,212,797		
9103 Total					1,212,797	
9104	Child Development Center	Salaries & Benefits	52010	FT Reg. Salaried	772,034	
			52030	FT Reg. Hourly	765,266	
			52150	PT Reg. Hourly	201,821	
			52160	PT Temp. Hourly	146,300	
			52180	Overtime	7,838	
		52980	Fringe Benefits Chargeback	744,060		
Salaries & Benefits Total				2,637,318		

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Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget		
		Current Operating & Grants	53060	Contracted Services	2,500		
			53110	Overnight Travel	7,500		
			53130	Same Day Travel	3,000		
			53150	Non-Capital Supplies and Materials	200,000		
			53161	Software Subscripts & Licenses<\$10K	6,210		
			53170	Technical Training	2,000		
			53230	Memberships & Certifications	1,525		
			53231	Accreditation Expenses	750		
			53420	Content Subscriptions(Non-Software)	1,440		
			53620	Repairs and Maintenance	1,700		
			53640	Special Events	7,500		
			Current Operating & Grants Total				234,125
9104 Total				2,871,443			
9150	Auxiliary Services	Salaries & Benefits	52010	FT Reg. Salaried	321,399		
			52150	PT Reg. Hourly	28,321		
			52980	Fringe Benefits Chargeback	123,449		
		Salaries & Benefits Total				473,169	
		Current Operating & Grants	53060	Contracted Services	30,000		
			53110	Overnight Travel	2,000		
			53230	Memberships & Certifications	1,000		
			53640	Special Events	500		
		Current Operating & Grants Total				33,500	
		9150 Total				506,669	
		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					235,189,398		

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Account Type	Account		FY 2025–26	FY 2026–27	Increase/ Decrease	% Change
	Code	Account Description	Adopted Budget	Adopted Budget		
Salaries & Benefits	52010	FT Reg. Salaried	31,022,526	33,045,616	2,023,090	6.5%
	52020	FT Reg. Faculty	31,446,930	32,796,786	1,349,856	4.3%
	52030	FT Reg. Hourly	18,410,397	19,132,439	722,042	3.9%
	52050	FT Temp. Salaried	236,796	345,045	108,249	45.7%
	52060	FT Temp. Faculty Salaried	637,134	574,729	-62,405	-9.8%
	52070	FT Temp. Hourly	146,578	99,201	-47,377	-32.3%
	52090	Vacation Adjustment Expense	420,000	350,000	-70,000	-16.7%
	52091	Retirement Incentive Expense	300,000	300,000	0	0.0%
	52110	PT Credit Instruction Sup Cont	13,868,527	13,831,593	-36,934	-0.3%
	52120	Employee Recognition Awards	30,000	35,000	5,000	16.7%
	52130	PT Noncredit Instruction Sup Cont	201,662	220,500	18,838	9.3%
	52140	Overload Credit Instrction Sup Cont	2,988,598	3,330,043	341,445	11.4%
	52141	Substitute Pay Sup Cont	118,691	103,800	-14,891	-12.6%
	52150	PT Reg. Hourly	8,120,215	8,792,344	672,128	8.3%
	52160	PT Temp. Hourly	5,801,413	6,479,030	677,617	11.7%
	52180	Overtime	417,497	439,407	21,910	5.3%
	52181	Overtime & Labor Chargebacks	-3,658	-36,241	-32,583	890.9%
	52190	Other Supplemental Compensation	1,248,327	1,154,532	-93,795	-7.5%
	52210	College Work Study	98,288	81,667	-16,621	-16.9%
	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	184,140	200,000	15,860	8.6%
	52690	Salaries Contingency	91,824	0	-91,824	-100.0%
	52691	Salaries Vacancy Factor	-4,500,000	-4,500,000	0	0.0%
	52915	KPERS Employer	100,000	75,000	-25,000	-25.0%
	52950	Worker's Compensation	291,000	350,000	59,000	20.3%
	52980	Fringe Benefits Chargeback	40,778,500	41,712,800	934,300	2.3%
Salaries & Benefits Total			152,605,386	159,063,290	6,457,904	4.2%
Current Operating & Grants	53020	Event Officials	96,000	110,000	14,000	14.6%
	53030	Legal Services	150,000	150,000	0	0.0%
	53035	Lobbyist Services	35,000	37,500	2,500	7.1%
	53040	Audit Services	95,000	99,500	4,500	4.7%
	53045	Collection Costs	60,000	60,000	0	0.0%
	53050	Insurance, Property/Casualty/Other	1,470,000	1,401,720	-68,280	-4.6%
	53060	Contracted Services	10,983,735	8,952,649	-2,031,086	-18.5%
	53065	SB 155 Shared Funding Payments	713,000	850,000	137,000	19.2%
	53110	Overnight Travel	1,253,083	1,539,145	286,062	22.8%
	53116	Travel - Accreditation	30,000	30,000	0	0.0%
	53120	Staff & Faculty Dev Training&Travel	360,000	425,000	65,000	18.1%
	53121	Faculty Continuing Ed Grants	35,000	35,000	0	0.0%
	53122	Tuition Reimbursement	550,000	600,000	50,000	9.1%
	53130	Same Day Travel	142,830	140,520	-2,310	-1.6%
	53150	Non-Capital Supplies and Materials	7,111,942	8,216,977	1,105,035	15.5%
	53161	Software Subscripts & Licenses<\$10K	7,269,097	1,321,800	-5,947,297	-81.8%
	53170	Technical Training	150,450	154,075	3,625	2.4%
	53180	Applicant Travel	15,000	15,000	0	0.0%
	53190	Recruiting Travel	49,320	51,560	2,240	4.5%
	53210	Printing, Binding & Publications	110,850	103,500	-7,350	-6.6%
	53220	Advertising and Promotions	1,094,090	1,172,600	78,510	7.2%
	53230	Memberships & Certifications	452,557	479,930	27,373	6.1%
	53231	Accreditation Expenses	57,080	51,230	-5,850	-10.3%

Johnson County Community College
FY 2026–27 Budget by Account
General Fund 0201

Account Type	Account		FY 2025–26	FY 2026–27	Increase/ Decrease	% Change
	Code	Account Description	Adopted Budget	Adopted Budget		
	53270	Bad Debt Expense	370,000	490,000	120,000	32.4%
	53310	Electric	3,253,022	3,296,235	43,213	1.3%
	53320	Water	238,761	245,685	6,924	2.9%
	53330	Natural Gas	108,307	129,875	21,568	19.9%
	53340	Unified Communications	1,015,615	448,850	-566,765	-55.8%
	53350	Gasoline	75,000	75,000	0	0.0%
	53420	Content Subscriptions(Non-Software)	572,928	605,530	32,602	5.7%
	53610	Rentals and Leases	689,867	705,071	15,204	2.2%
	53620	Repairs and Maintenance	907,657	914,262	6,605	0.7%
	53630	Freight	138,000	118,000	-20,000	-14.5%
	53640	Special Events	520,345	606,720	86,375	16.6%
	53641	Retirement Recognitions	7,500	7,500	0	0.0%
	53650	Postage	220,000	344,820	124,820	56.7%
	53690	Contingency	600,000	600,000	0	0.0%
	55610	Income Tax	2,500	2,500	0	0.0%
	56010	Grants	681,377	424,167	-257,210	-37.8%
	56018	Foster Care & Killed on Duty Grant	70,000	60,000	-10,000	-14.3%
	56032	Federal SEOG Match	119,045	126,350	7,305	6.1%
Current Operating & Grants Total			41,873,958	35,198,271	-6,675,687	-15.9%
Capital Expenditures	54020	Remodeling and Renovations	2,010,212	2,204,000	193,788	9.6%
	54040	Library Books	90,000	90,000	0	0.0%
	54050	Furniture and Equipment	2,278,826	1,631,389	-647,437	-28.4%
	54065	Art Acquisitions	3,000	3,000	0	0.0%
	54080	Building Improvements	258,000	25,345,000	25,087,000	9723.6%
	54055	Software Subscript&Licenses >=\$10K	0	7,967,461	7,967,461	100.0%
Capital Expenditures Total			4,640,038	37,240,850	32,600,812	702.6%
Debt Service	57810	Principal Payments	2,410,000	2,530,000	120,000	5.0%
	57820	Interest Payments	1,278,988	1,155,488	-123,500	-9.7%
	57830	Fee Payments	1,500	1,500	0	0.0%
Debt Service Total			3,690,488	3,686,988	-3,500	-0.1%
Grand Total			202,809,869	235,189,398	32,379,529	16.0%

Johnson County Community College
FY 2026–27 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	60,000
		Current Operating & Grants Total			60,000
		Capital Expenditures	54080	Building Improvements	9,792,000
		Capital Expenditures Total			9,792,000
7102 Total					9,852,000
Grand Total					9,852,000

Johnson County Community College
FY 2026-27 Budget by Account
 Capital Outlay Fund 7111

Account Type	Account		FY 2025–26	FY 2026–27	Increase/ Decrease	% Change
	Code	Account Description	Adopted Budget	Adopted Budget		
Current Operating & Grants	53150	Non-Capital Supplies and Materials	69,000	60,000	-9,000	-13.0%
	53620	Repairs and Maintenance	51,000	0	-51,000	-100.0%
Current Operating & Grants Total			120,000	60,000	-60,000	-50.0%
Capital Expenditures	54080	Building Improvements	10,829,000	9,792,000	-1,037,000	-9.6%
Capital Expenditures Total			10,829,000	9,792,000	-1,037,000	-9.6%
Grand Total			10,949,000	9,852,000	-1,097,000	-10.0%

Johnson County Community College
FY 2026–27 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	257,000
		Salaries & Benefits Total			257,000
		Current Operating & Grants	53150	Non-Capital Supplies and Materials	10,500
			53161	Software Subscripts & Licenses<\$10K	2,500
			53230	Memberships & Certifications	1,500
			53620	Repairs and Maintenance	12,000
		Current Operating & Grants Total			26,500
		Capital Expenditures	54050	Furniture and Equipment	40,000
		Capital Expenditures Total			40,000
1404 Total					323,500
1405	WDCE OE Professional Education	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	27,500
		Salaries & Benefits Total			27,500
		Current Operating & Grants	53060	Contracted Services	20,000
			53150	Non-Capital Supplies and Materials	2,500
			53230	Memberships & Certifications	168
			53640	Special Events	20,000
		Current Operating & Grants Total			42,668
1405 Total					70,168
1406	WDCE OE Youth	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	57,500
			52160	PT Temp. Hourly	36,053
		Salaries & Benefits Total			93,553
		Current Operating & Grants	53060	Contracted Services	60,000
			53150	Non-Capital Supplies and Materials	13,100
			53230	Memberships & Certifications	1,500
		Current Operating & Grants Total			74,600
1406 Total					168,153
1407	WDCE OE Business Workshops	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	25,000
		Salaries & Benefits Total			25,000
		Current Operating & Grants	53060	Contracted Services	80,000
			53150	Non-Capital Supplies and Materials	65,000
			53230	Memberships & Certifications	7,664
			53640	Special Events	1,000
		Current Operating & Grants Total			153,664
1407 Total					178,664
1408	WDCE Business Solutions	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	95,000
		Salaries & Benefits Total			95,000
		Current Operating & Grants	53060	Contracted Services	400,000
			53150	Non-Capital Supplies and Materials	63,600
			53230	Memberships & Certifications	4,000
		Current Operating & Grants Total			467,600
1408 Total					562,600
1409	WDCE OE CAIT	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	30,000
		Salaries & Benefits Total			30,000
		Current Operating & Grants	53060	Contracted Services	95,000
			53150	Non-Capital Supplies and Materials	25,000
			53640	Special Events	1,000
		Current Operating & Grants Total			121,000
1409 Total					151,000
1410	MTC Programming - Box Office	Current Operating & Grants	53060	Contracted Services	70,000
			53110	Overnight Travel	6,000
			53150	Non-Capital Supplies and Materials	5,000
			53230	Memberships & Certifications	500
		Current Operating & Grants Total			81,500
1410 Total					81,500
1412	WDCE OE Health & Human Services	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	20,000
		Salaries & Benefits Total			20,000
		Current Operating & Grants	53060	Contracted Services	20,120
			53150	Non-Capital Supplies and Materials	4,000
			53640	Special Events	500
		Current Operating & Grants Total			24,620
1412 Total					44,620

Johnson County Community College
FY 2026–27 Adopted Budget by Org
 Adult Supplementary Education Fund 0601

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
1413	WDCE OE Life and Leisure	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	95,000
		Salaries & Benefits Total			95,000
		Current Operating & Grants	53060	Contracted Services	5,000
			53150	Non-Capital Supplies and Materials	5,000
			53640	Special Events	1,000
		Current Operating & Grants Total			11,000
1413 Total					106,000
1414	WDCE Developing Programs	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	325,241
			52160	PT Temp. Hourly	77,844
			52190	Other Supplemental Compensation	4,448
		Salaries & Benefits Total			407,533
		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					1,495,289
1415	Police Training	Current Operating & Grants	53060	Contracted Services	75,500
			53150	Non-Capital Supplies and Materials	200
			53210	Printing, Binding & Publications	200
			53640	Special Events	800
		Current Operating & Grants Total			76,700
1415 Total					76,700
1416	WDCE Executive Director	Salaries & Benefits	52010	FT Reg. Salaried	141,133
		Salaries & Benefits Total			141,133
		Current Operating & Grants	53110	Overnight Travel	16,000
			53130	Same Day Travel	1,500
			53170	Technical Training	1,000
		Current Operating & Grants Total			18,500
1416 Total					159,633
1430	WDCE Nail Technology	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	130,000
		Salaries & Benefits Total			130,000
		Current Operating & Grants	53060	Contracted Services	10,000
			53110	Overnight Travel	8,000
			53150	Non-Capital Supplies and Materials	93,750
			53161	Software Subscripts & Licenses<\$10K	4,000
			53640	Special Events	3,000
		Current Operating & Grants Total			118,750
1430 Total					248,750
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	80,000
			53110	Overnight Travel	10,000
			53150	Non-Capital Supplies and Materials	500
			53170	Technical Training	2,500
		Current Operating & Grants Total			93,000
1439 Total					129,000
1440	WDCE OE Trades	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	70,500
		Salaries & Benefits Total			70,500
		Current Operating & Grants	53060	Contracted Services	115,000
			53150	Non-Capital Supplies and Materials	9,500
			53640	Special Events	1,000
		Current Operating & Grants Total			125,500
1440 Total					196,000
1441	MTC Administration	Current Operating & Grants	53060	Contracted Services	875,000
			53110	Overnight Travel	15,000
			53130	Same Day Travel	300
			53150	Non-Capital Supplies and Materials	13,500
			53210	Printing, Binding & Publications	2,000
			53220	Advertising and Promotions	321,500

Johnson County Community College
FY 2026–27 Adopted Budget by Org
Adult Supplementary Education Fund 0601

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
			53230	Memberships & Certifications	3,985
			53640	Special Events	7,725
		Current Operating & Grants Total			1,239,010
		Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	12,500
		Capital Expenditures Total			12,500
1441 Total					1,251,510
1442	MTC Operations	Salaries & Benefits	52181	Overtime & Labor Chargebacks	-57,877
		Salaries & Benefits Total			-57,877
		Current Operating & Grants	53060	Contracted Services	25,000
			53110	Overnight Travel	5,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	141,000
			53161	Software Subscripts & Licenses<\$10K	6,210
			53170	Technical Training	4,000
			53230	Memberships & Certifications	13,000
			53610	Rentals and Leases	20,000
		Current Operating & Grants Total			214,710
		Capital Expenditures	54050	Furniture and Equipment	150,000
		Capital Expenditures Total			150,000
1442 Total					306,833
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	53060	Contracted Services	10,000
			53110	Overnight Travel	6,000
			53130	Same Day Travel	500
			53150	Non-Capital Supplies and Materials	500
			53161	Software Subscripts & Licenses<\$10K	10,600
			53170	Technical Training	500
			53220	Advertising and Promotions	264,000
			53640	Special Events	3,000
		Current Operating & Grants Total			295,100
		Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	54,000
		Capital Expenditures Total			54,000
1465 Total					349,100
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
		Current Operating & Grants	53060	Contracted Services	10,610
			53150	Non-Capital Supplies and Materials	4,000
			53231	Accreditation Expenses	2,500
		Current Operating & Grants Total			17,110
1493 Total					33,110
1494	Fire Science-CE	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	57,000
		Salaries & Benefits Total			57,000
		Current Operating & Grants	53060	Contracted Services	37,000
			53150	Non-Capital Supplies and Materials	12,500
			53230	Memberships & Certifications	5,000
			53620	Repairs and Maintenance	1,800
		Current Operating & Grants Total			56,300
1494 Total					113,300
1496	WDCE CT NARS	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	36,000
		Salaries & Benefits Total			36,000

Johnson County Community College
FY 2026–27 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	165,000
			53110	Overnight Travel	24,000
			53150	Non-Capital Supplies and Materials	500
			53230	Memberships & Certifications	40
			53620	Repairs and Maintenance	14,420
		Current Operating & Grants Total			203,960
1496 Total					239,960
4638	WDCE Director of Operations	Current Operating & Grants	53060	Contracted Services	20,000
			53150	Non-Capital Supplies and Materials	2,000
			53161	Software Subscripts & Licenses<\$10K	9,148
			53230	Memberships & Certifications	1,000
		Current Operating & Grants Total			32,148
		Capital Expenditures	54055	Software Subscript&Licenses >=\$10K	80,000
		Capital Expenditures Total			80,000
4638 Total					112,148
4652	WDCE Director of Workforce Trng&Dev	Salaries & Benefits	52010	FT Reg. Salaried	611,648
			52150	PT Reg. Hourly	28,125
		Salaries & Benefits Total			639,774
		Current Operating & Grants	53110	Overnight Travel	40,000
			53130	Same Day Travel	39,200
			53170	Technical Training	995
			53420	Content Subscriptions(Non-Software)	10,000
			53640	Special Events	20,000
		Current Operating & Grants Total			110,195
4652 Total					749,969
4707	Benchmarking/Market Research	Salaries & Benefits	52010	FT Reg. Salaried	341,580
		Salaries & Benefits Total			341,580
		Current Operating & Grants	53060	Contracted Services	30,000
			53110	Overnight Travel	50,000
			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			111,000
4707 Total					452,580
Grand Total					7,896,136

Johnson County Community College
FY 2026–27 Budget by Account
Adult Supplementary Education Fund 0601

Account Type	Account		FY 2025–26	FY 2026–27	Increase/ Decrease	% Change
	Code	Account Description	Adopted Budget	Adopted Budget		
Salaries & Benefits	52010	FT Reg. Salaried	1,127,118	1,094,361	-32,757	-2.9%
	52050	FT Temp. Salaried	76,917	0	-76,917	-100.0%
	52130	PT Noncredit Instruction Sup Cont	1,407,641	1,280,741	-126,900	-9.0%
	52150	PT Reg. Hourly	27,509	28,125	616	2.2%
	52160	PT Temp. Hourly	100,617	113,897	13,280	13.2%
	52181	Overtime & Labor Chargebacks	-55,385	-57,877	-2,492	4.5%
	52190	Other Supplemental Compensation	8,448	4,448	-4,000	-47.3%
Salaries & Benefits Total			2,692,866	2,463,695	-229,170	-8.5%
Current Operating & Grants	53060	Contracted Services	3,366,781	3,239,091	-127,690	-3.8%
	53110	Overnight Travel	202,218	233,718	31,500	15.6%
	53130	Same Day Travel	70,933	88,183	17,250	24.3%
	53150	Non-Capital Supplies and Materials	677,126	677,076	-50	0.0%
	53161	Software Subscripts & Licenses<\$10K	60,898	32,458	-28,440	-46.7%
	53170	Technical Training	12,500	10,495	-2,005	-16.0%
	53210	Printing, Binding & Publications	3,500	3,500	0	0.0%
	53220	Advertising and Promotions	693,750	620,500	-73,250	-10.6%
	53230	Memberships & Certifications	37,741	40,358	2,617	6.9%
	53231	Accreditation Expenses	2,500	2,500	0	0.0%
	53420	Content Subscriptions(Non-Software)	10,168	10,000	-168	-1.7%
	53610	Rentals and Leases	22,400	22,400	0	0.0%
	53620	Repairs and Maintenance	6,800	28,220	21,420	315.0%
	53640	Special Events	70,717	87,442	16,725	23.7%
Current Operating & Grants Total			5,238,032	5,095,941	-142,091	-2.7%
Capital Expenditures	54050	Furniture and Equipment	139,325	190,000	50,675	36.4%
	54055	Software Subscript&Licenses >=\$10K	0	146,500	146,500	100.0%
Capital Expenditures Total			139,325	336,500	197,175	141.5%
Grand Total			8,070,223	7,896,136	-174,086	-2.2%

Johnson County Community College
FY 2026–27 Adopted Budget by Org
Motorcycle Driver Safety Fund 0701

					Adopted	
Org Code	Organization Description	Account Type	Account	Account Description	Budget	
1404	WDCE OE Transportation	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	110,000	
			52980	Fringe Benefits Chargeback	11,550	
		Salaries & Benefits Total				121,550
		Current Operating & Grants	53060	Contracted Services	6,000	
			53130	Same Day Travel	500	
			53150	Non-Capital Supplies and Materials	32,000	
			53161	Software Subscripts & Licenses<\$10K	1,500	
			53170	Technical Training	500	
			53620	Repairs and Maintenance	6,000	
			53640	Special Events	2,000	
		Current Operating & Grants Total				48,500
1404 Total					170,050	
1414	WDCE Developing Programs	Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	50,000	
			52980	Fringe Benefits Chargeback	5,250	
		Salaries & Benefits Total				55,250
		Current Operating & Grants	53060	Contracted Services	500,000	
			53110	Overnight Travel	15,000	
			53150	Non-Capital Supplies and Materials	100,000	
			53610	Rentals and Leases	100,000	
		Current Operating & Grants Total				715,000
1414 Total					770,250	
Grand Total					940,300	

Johnson County Community College
FY 2026–27 Budget by Account
Motorcycle Driver Safety Fund 0701

Account Type	Account		FY 2025–26	FY 2026–27	Increase/ Decrease	% Change
	Code	Account Description	Adopted Budget	Adopted Budget		
Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	135,000	160,000	25,000	18.5%
	52980	Fringe Benefits Chargeback	14,175	16,800	2,625	18.5%
Salaries & Benefits Total			149,175	176,800	27,625	18.5%
Current Operating & Grants	53060	Contracted Services	500,000	506,000	6,000	1.2%
	53110	Overnight Travel	10,000	15,000	5,000	50.0%
	53130	Same Day Travel	500	500	0	0.0%
	53150	Non-Capital Supplies and Materials	41,000	132,000	91,000	222.0%
	53161	Software Subscripts & Licenses<\$10K	1,500	1,500	0	0.0%
	53170	Technical Training	500	500	0	0.0%
	53610	Rentals and Leases	0	100,000	100,000	100.0%
	53620	Repairs and Maintenance	5,000	6,000	1,000	20.0%
	53640	Special Events	1,000	2,000	1,000	100.0%
Current Operating & Grants Total			559,500	763,500	204,000	36.5%
Grand Total			708,675	940,300	231,625	32.7%

FY 2026–27 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	72,256		
			52130	PT Noncredit Instruction Sup Cont	871,000		
			52980	Fringe Benefits Chargeback	118,190		
			Salaries & Benefits Total			1,061,445	
		Current Operating & Grants	53060	Contracted Services	56,500		
			53110	Overnight Travel	7,500		
			53130	Same Day Travel	2,000		
			53150	Non-Capital Supplies and Materials	12,800		
			53170	Technical Training	4,600		
			53230	Memberships & Certifications	9,475		
			53310	Electric	10,000		
			53320	Water	1,500		
			53340	Unified Communications	32,000		
			53610	Rentals and Leases	5,000		
			53620	Repairs and Maintenance	14,500		
			53640	Special Events	2,500		
				Current Operating & Grants Total			158,375
			1408 Total				1,219,820
		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	665,000		
	53610			Rentals and Leases	125,000		
	Current Operating & Grants Total					790,000	
1414 Total				961,275			
1417	WDCE OE CDL	Salaries & Benefits	52010	FT Reg. Salaried	34,805		
			52130	PT Noncredit Instruction Sup Cont	200,000		
			52980	Fringe Benefits Chargeback	33,878		
			Salaries & Benefits Total			268,683	
		Current Operating & Grants	53060	Contracted Services	45,000		
			53150	Non-Capital Supplies and Materials	3,000		
			53350	Gasoline	18,000		
			53610	Rentals and Leases	250,000		
			53620	Repairs and Maintenance	2,500		
			53640	Special Events	1,000		
			Current Operating & Grants Total			319,500	
1417 Total				588,183			
Grand Total				2,769,278			

Johnson County Community College
FY 2026–27 Budget by Account
Truck Driver Training Course Fund 0501

Account Type	Account		FY 2025–26	FY 2026–27	Increase/ Decrease	% Change
	Code	Account Description	Adopted Budget	Adopted Budget		
Salaries & Benefits	52010	FT Reg. Salaried	77,097	107,061	29,964	38.9%
	52130	PT Noncredit Instruction Sup Cont	1,029,680	1,226,000	196,320	19.1%
	52980	Fringe Benefits Chargeback	137,028	168,342	31,315	22.9%
Salaries & Benefits Total			1,243,805	1,501,403	257,598	20.7%
Current Operating & Grants	53060	Contracted Services	453,750	766,500	312,750	68.9%
	53110	Overnight Travel	8,000	7,500	-500	-6.3%
	53130	Same Day Travel	3,000	2,000	-1,000	-33.3%
	53150	Non-Capital Supplies and Materials	9,000	15,800	6,800	75.6%
	53161	Software Subscripts & Licenses<\$10K	300	0	-300	-100.0%
	53170	Technical Training	1,600	4,600	3,000	187.5%
	53230	Memberships & Certifications	275	9,475	9,200	3345.5%
	53310	Electric	8,000	10,000	2,000	25.0%
	53320	Water	2,500	1,500	-1,000	-40.0%
	53340	Unified Communications	32,000	32,000	0	0.0%
	53350	Gasoline	18,000	18,000	0	0.0%
	53610	Rentals and Leases	330,000	380,000	50,000	15.2%
	53620	Repairs and Maintenance	10,000	17,000	7,000	70.0%
	53640	Special Events	6,000	3,500	-2,500	-41.7%
Current Operating & Grants Total			882,425	1,267,875	385,450	43.7%
Grand Total			2,126,230	2,769,278	643,048	30.2%

Johnson County Community College
FY 2026–27 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	53110	Overnight Travel	20,000
			53150	Non-Capital Supplies and Materials	15,000
		Current Operating & Grants Total			35,000
1205 Total					35,000
9101	Dining Services	Cost of Sales	51570	Cost of Sales-Papers and Plastics	145,193
			51620	Cost of Sales-Liquor	9,914
			51910	Cost of Sales-Food	855,024
			51930	Cost of Sales-Beverage	114,998
		Cost of Sales Total			1,125,129
		Current Operating & Grants	53060	Contracted Services	51,800
			53110	Overnight Travel	21,400
			53130	Same Day Travel	600
			53150	Non-Capital Supplies and Materials	69,350
			53155	Food Service Waste	53,375
			53157	Dining Serv Employee Meals	133,924
			53170	Technical Training	1,200
			53220	Advertising and Promotions	8,850
			53230	Memberships & Certifications	1,000
			53610	Rentals and Leases	49,500
			53620	Repairs and Maintenance	53,841
			55610	Income Tax	2,200
		Current Operating & Grants Total			447,040
		Capital Expenditures	54050	Furniture and Equipment	12,000
		Capital Expenditures Total			12,000
9101 Total					1,584,169
9103	Bookstore	Cost of Sales	51710	Cost of Sales-New Books	1,700,000
			51715	Cost of Sales-Day 1 Access	2,400,000
			51730	Cost of Sales-Trade Books	10,000
			51740	Cost of Sales-Class	240,000
			51750	Cost of Sales-Soft Goods	160,000
			51760	Cost of Sales-Miscellaneous	4,000
			51770	Cost of Sales-Electronics	160,000
			51790	Cost of Sales-Cards & Gifts	40,000
			51780	Cost of Sales-Software	15,500
		Cost of Sales Total			4,729,500
		Current Operating & Grants	53060	Contracted Services	30,000
			53110	Overnight Travel	12,000
			53130	Same Day Travel	1,000
			53150	Non-Capital Supplies and Materials	30,000
			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			139,300
9103 Total					4,868,800
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	11,000
			53170	Technical Training	500
			53230	Memberships & Certifications	750
			53620	Repairs and Maintenance	3,250
			53640	Special Events	500
		Current Operating & Grants Total			16,000
9118 Total					16,000
Grand Total					6,556,969

Johnson County Community College
FY 2026–27 Budget By Account
 Auxiliary Enterprise Fund 1302

Account Type	Account Code	Account Description	FY 2025–26	FY 2026–27	Increase/ Decrease	% Change
			Adopted Budget	Adopted Budget		
Cost of Sales	51570	Cost of Sales-Papers and Plastics	145,665	145,193	-472	-0.3%
	51620	Cost of Sales-Liquor	9,698	9,914	216	2.2%
	51670	Cost of Sales-Misc	12,136	0	-12,136	-100.0%
	51710	Cost of Sales-New Books	1,900,000	1,700,000	-200,000	-10.5%
	51715	Cost of Sales-Day 1 Access	2,100,000	2,400,000	300,000	14.3%
	51730	Cost of Sales-Trade Books	8,000	10,000	2,000	25.0%
	51740	Cost of Sales-Class	240,000	240,000	0	0.0%
	51750	Cost of Sales-Soft Goods	150,000	160,000	10,000	6.7%
	51760	Cost of Sales-Miscellaneous	3,000	4,000	1,000	33.3%
	51770	Cost of Sales-Electronics	160,000	160,000	0	0.0%
	51790	Cost of Sales-Cards & Gifts	30,000	40,000	10,000	33.3%
	51812	Cost of Sales-Dental Hygiene Prod	3,000	3,000	0	0.0%
	51910	Cost of Sales-Food	912,669	855,024	-57,645	-6.3%
	51930	Cost of Sales-Beverage	100,370	114,998	14,628	14.6%
	51780	Cost of Sales-Software	0	15,500	15,500	100.0%
Cost of Sales Total			5,774,538	5,857,629	83,091	1.4%
Current Operating & Grants	53060	Contracted Services	109,900	81,800	-28,100	-25.6%
	53110	Overnight Travel	26,000	53,400	27,400	105.4%
	53130	Same Day Travel	2,500	1,600	-900	-36.0%
	53150	Non-Capital Supplies and Materials	176,750	175,350	-1,400	-0.8%
	53155	Food Service Waste	23,519	53,375	29,856	126.9%
	53157	Dining Serv Employee Meals	75,000	133,924	58,924	78.6%
	53170	Technical Training	1,600	1,700	100	6.3%
	53220	Advertising and Promotions	13,500	13,850	350	2.6%
	53230	Memberships & Certifications	5,300	5,450	150	2.8%
	53270	Bad Debt Expense	600	600	0	0.0%
	53610	Rentals and Leases	41,000	49,500	8,500	20.7%
	53620	Repairs and Maintenance	84,250	62,091	-22,159	-26.3%
	53630	Freight	50,000	50,000	0	0.0%
	53640	Special Events	2,500	2,500	0	0.0%
	55610	Income Tax	5,000	2,200	-2,800	-56.0%
Current Operating & Grants Total			617,419	687,340	69,921	11.3%
Capital Expenditures	54050	Furniture and Equipment	0	12,000	12,000	100.0%
Capital Expenditures Total			0	12,000	12,000	100.0%
Grand Total			6,391,957	6,556,969	165,012	2.6%

Johnson County Community College
FY 2026–27 Adopted Budget By Org
Student Activity Fund 0101

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
5201	Student Activities	Current Operating & Grants	53150	Non-Capital Supplies and Materials	15,000
			53640	Special Events	40,000
		Current Operating & Grants Total			55,000
5201 Total					55,000
5202	The Messenger	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					19,415
5204	Student Life	Current Operating & Grants	53060	Contracted Services	20,000
			53140	Team Travel	120,000
			53145	Post Season Team Travel	170,000
			53150	Non-Capital Supplies and Materials	14,000
			53640	Special Events	12,000
		Current Operating & Grants Total			336,000
5204 Total					336,000
5205	Graduation	Current Operating & Grants	53060	Contracted Services	600
			53150	Non-Capital Supplies and Materials	9,000
			53610	Rentals and Leases	19,000
			53640	Special Events	12,900
		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
5209	Center for Student Involvement	Current Operating & Grants	53140	Team Travel	4,000
			53150	Non-Capital Supplies and Materials	16,000
			53640	Special Events	20,000
		Current Operating & Grants Total			40,000
5209 Total					40,000
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	53150	Non-Capital Supplies and Materials	2,000
			53640	Special Events	1,000
		Current Operating & Grants Total			3,000
5212 Total					3,000
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
5216	Leadership Institute	Current Operating & Grants	53060	Contracted Services	1,500
			53140	Team Travel	2,500
			53150	Non-Capital Supplies and Materials	1,000
			53230	Memberships & Certifications	2,000
			53640	Special Events	3,000
		Current Operating & Grants Total			10,000
5216 Total					10,000
5602	Baseball	Current Operating & Grants	53140	Team Travel	69,000
		Current Operating & Grants Total			69,000
5602 Total					69,000
5603	Men's Basketball	Current Operating & Grants	53140	Team Travel	40,000
		Current Operating & Grants Total			40,000
5603 Total					40,000

Johnson County Community College
FY 2026–27 Adopted Budget By Org
Student Activity Fund 0101

Org Code	Organization Description	Account Type	Account	Account Description	Adopted Budget
5604	Women's Basketball	Current Operating & Grants	53140	Team Travel	40,000
		Current Operating & Grants Total			40,000
5604 Total					40,000
5607	Men's Soccer	Current Operating & Grants	53140	Team Travel	34,000
		Current Operating & Grants Total			34,000
5607 Total					34,000
5608	Women's Soccer	Current Operating & Grants	53140	Team Travel	34,000
		Current Operating & Grants Total			34,000
5608 Total					34,000
5609	Softball	Current Operating & Grants	53140	Team Travel	40,000
		Current Operating & Grants Total			40,000
5609 Total					40,000
5612	Volleyball	Current Operating & Grants	53140	Team Travel	38,000
		Current Operating & Grants Total			38,000
5612 Total					38,000
5701	Health Services	Current Operating & Grants	53060	Contracted Services	15,000
		Current Operating & Grants Total			15,000
5701 Total					15,000
8107	Student Activity Grants Account	Current Operating & Grants	53245	Meal Share Expense	40,000
			56010	Grants	1,134,016
			56011	Academic Grants	146,700
			56012	Supplemental Grant	120,000
			56013	Book Grant	2,000
			56014	Veteran's Grant	40,000
			56016	President's Scholarship Grant	84,900
			56019	Cavalier Guarantee Grant	88,000
		Current Operating & Grants Total			1,655,616
8107 Total					1,655,616
Grand Total					2,576,031

Johnson County Community College
FY 2026–27 Budget By Account
Student Activity Fund 0101

Account Type	Account		FY 2025–26	FY 2026–27	Increase/ Decrease	% Change
	Code	Account Description	Adopted Budget	Adopted Budget		
Salaries & Benefits	52160	PT Temp. Hourly	450,647	0	-450,647	-100.0%
Salaries & Benefits Total			450,647	0	-450,647	-100.0%
Current Operating & Grants	53060	Contracted Services	140,704	41,100	-99,604	-70.8%
	53130	Same Day Travel	1,000	0	-1,000	-100.0%
	53140	Team Travel	646,400	486,500	-159,900	-24.7%
	53145	Post Season Team Travel	170,000	170,000	0	0.0%
	53150	Non-Capital Supplies and Materials	77,500	69,000	-8,500	-11.0%
	53230	Memberships & Certifications	4,265	2,415	-1,850	-43.4%
	53245	Meal Share Expense	50,000	40,000	-10,000	-20.0%
	53610	Rentals and Leases	22,700	19,000	-3,700	-16.3%
	53640	Special Events	115,000	132,400	17,400	15.1%
	56010	Grants	1,185,595	1,134,016	-51,579	-4.4%
	56011	Academic Grants	57,000	146,700	89,700	157.4%
	56012	Supplemental Grant	70,000	120,000	50,000	71.4%
	56013	Book Grant	5,000	2,000	-3,000	-60.0%
	56014	Veteran's Grant	40,200	40,000	-200	-0.5%
	56016	President's Scholarship Grant	78,500	84,900	6,400	8.2%
	56019	Cavalier Guarantee Grant	31,000	88,000	57,000	183.9%
Current Operating & Grants Total			2,694,864	2,576,031	-118,833	-4.4%
Grand Total			3,145,511	2,576,031	-569,480	-18.1%

V. Capital Expenditures

Johnson County Community College

FY 2026–27 Budget

Capital Expenditures Summary

				FY 2025–26	FY 2026–27		
				Adopted	Adopted	Increase/	%
Fund	Fund Description	Account	Account Description	Budget	Budget	Decrease	Change
0201	General Fund	54020	Remodeling and Renovations	2,010,212	2,204,000	193,788	9.6%
		54040	Library Books	90,000	90,000	0	0.0%
		54050	Furniture and Equipment	2,278,826	1,631,389	-647,437	-28.4%
		54080	Building Improvements	258,000	25,345,000	25,087,000	9723.6%
		54055	Software Subscript&Licenses >:	0	7,967,461	7,967,461	100.0%
0201 Total				4,637,038	37,237,850	32,600,812	703.1%
0601	Adult Supplementary Education Fund	54050	Furniture and Equipment	139,325	190,000	50,675	36.4%
		54055	Software Subscript&Licenses >:	0	146,500	146,500	100.0%
0601 Total				139,325	336,500	197,175	141.5%
1302	Auxiliary Enterprise Funds	54050	Furniture and Equipment	0	12,000	12,000	100.0%
1302 Total				0	12,000	12,000	100.0%
7111	Capital Outlay Fund	54080	Building Improvements	10,829,000	9,792,000	-1,037,000	-9.6%
7111 Total				10,829,000	9,792,000	-1,037,000	-9.6%
7127	Campus Development Fund	54090	Land Improvements	3,175,000	625,000	-2,550,000	-80.3%
7127 Total				3,175,000	625,000	-2,550,000	-80.3%
7215	BNSF Repair & Replacement Res Fund	54080	Building Improvements	250,000	300,000	50,000	20.0%
7215 Total				250,000	300,000	50,000	20.0%
Grand Total				19,030,363	48,303,350	29,272,987	153.8%

Note: Fund 2456 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.

FY27 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 & Classroom Paint & Carpet	1	150,000.00	150,000.00
						Removal of center column restricting access to lab spaces	1	40,000.00	40,000.00
						Visual Lab storage remodel request - GEB 354	1	25,000.00	25,000.00
						Refinishing of NMOCA Gallery floors	1	250,000.00	250,000.00
						Expansion of audio/visual capabilities in FADS 216, 219 and 220. External light mitigation in all three spaces	1	40,000.00	40,000.00
						Metal doors to be replaced with glass ones in the Sculpture Studios FADS	1	5,000.00	5,000.00
						JCCC Police Dept remodel/refresh request of rooms 108C & 115Q	1	75,000.00	75,000.00
						Explore ways to soundproof or mitigate noise concerns in the LIB 357 hallway	1	16,000.00	16,000.00
						Music Department storage addition and area remodel	1	75,000.00	75,000.00
						Refresh SCI 112	1	35,000.00	35,000.00
						Remodel of SCI 214 office suite	1	28,000.00	28,000.00
						Large study room in LIB 106	1	40,000.00	40,000.00
						Update and changes to Information Services RC 271 departmental physical space	1	175,000.00	175,000.00
				7202	Interior Services	Flooring, Window Treatments & Tinting	1	250,000.00	250,000.00
			Remodeling and Renovations Total						2,204,000.00
		54040	Library Books	4102	Library	New Books	1	90,000.00	90,000.00
			Library Books Total						90,000.00
		54050	Furniture and Equipment	1225	HVAC	Heat Pump Units	3	36,666.67	110,000.01
				4302	Printing Services	Cubicles/Desk/Chairs	8	2,500.00	20,000.00
						High Speed Black and White Printer replacing Inv# 57432	1	40,000.00	40,000.00
						High Speed Ink Jet Color Printer Replacing Inv# 57431	1	280,000.00	280,000.00
						Production Folder replacing Inv #58113	1	50,000.00	50,000.00
				6321	Police Department	2023-2024 Dodge Durango Pursuit AWD 5.7 8 spd A including upfit costs replacing Inv #56942 & #57145	2	43,825.00	87,650.00
						Dispatch: Workstations and 3 new chairs	1	25,000.00	25,000.00
				6341	Transportation	11 Passenger Van replacing Van402 #56366	1	45,000.00	45,000.00
						Hunter Lift - replacing #56234	1	30,000.00	30,000.00
				6351	Network & Data Center Operations	ISE Node UCS Servers	2	27,500.00	55,000.00
				7102	Campus Serv & Facilities Planning	Furniture & equipment for non-project office remodels	1	32,739.00	32,739.00
				7201	Maintenance	Chevy Colorado - replacing Inv #57051	1	30,000.00	30,000.00
						OHEC Single Man Lift - replacing Inv #54138	1	13,000.00	13,000.00
				7202	Interior Services	Furniture, Fixtures & Equipment Campus Wide	1	260,000.00	260,000.00
				7301	Custodial Services	Chariots - replacing Inv #56772, #56773, #56774	3	17,000.00	51,000.00
						Compactor - replacing Inv# 56430	1	40,000.00	40,000.00
						Stand Scrubber - replacing Inv# 56936	1	15,000.00	15,000.00
						Chevy Colorado - replacing #56395	1	30,000.00	30,000.00
				7501	Grounds	F250 Truck replacing Inv #56855	1	45,000.00	45,000.00
						John Deer Mowers - replacing Inv #57126, #57127	2	73,500.00	147,000.00
				7745	Information Technlgy Infrastructure	FY27 Internet Border Router Replacements	2	62,500.00	125,000.00
						FY27 Management Network Switch Replacements	2	50,000.00	100,000.00
			Furniture and Equipment Total						1,631,389.01
		54055	Software Subscrip&Licenses >=\$10K	1205	Hospitality Management	EATEC software	1	17,840.00	17,840.00
				1206	Legal Studies	Lexis +	1	23,959.00	23,959.00
						Westlaw Edge Software	1	19,071.00	19,071.00
				1220	Emergency Medical Science	FISDAP testing software	1	26,591.00	26,591.00
				4102	Library	Elsevier (Digital Commons)	1	16,610.00	16,610.00
						Ex Libris (Alma, Summon and Leganto)	1	84,099.00	84,099.00
						OCLC (CONTENTdm, Connexion, WorldShare, EZproxy)	1	26,141.00	26,141.00
						Springshare (LibAnswers, LibWizard, LibCal seats, LibGuides, etc)	1	13,150.00	13,150.00
				4311	Audio Visual Services	WebCheckout	1	15,350.00	15,350.00
				4401	Academic Technology Services	Jamf for Education	1	10,800.00	10,800.00
						PatchMyPC - Enterprise Plus Subscription Renewal	1	21,625.00	21,625.00
						Recast - Right Click Tools - 3/1 year agreements	1	13,800.00	13,800.00
						Sassafras KeyServer renewal for total of 2,500	1	20,000.00	20,000.00
				4408	Inst Information Technology Plans	Ascend Academic - Practice Management replacement of Eaglesoft Dental Software for ITP #5008	1	26,250.00	26,250.00
						Cameyo GPU for ITP #5127	30	400.00	12,000.00
						Examsoft - Enflux for additional ITP request	1	26,000.00	26,000.00
						ExamSoft 142 Licenses renewal for JCCC Nursing from Aug 1 thru July 31 each year for ITP #5031	142	106.00	15,052.00
						Foundry Education Collective - floating, interactive, annual for ITP #5092	60	345.00	20,700.00
						MathType for ITP #5055	1	14,000.00	14,000.00
						Maxon - ZBrush for Windows for ITP #5089	55	225.00	12,375.00
						Qualtrics Lic. Renewal - 13 seat sub. for ITP #5071	1	10,000.00	10,000.00
						Simutech Core skills ,Simutech is going to a NEW user based system in Fall 2019. They are estimating \$14,400 for this new system, for ITP #5045	1	15,000.00	15,000.00
						TurnItIn Software for ITP #5060	1	50,000.00	50,000.00
				5301	Career Development Center	Clifton Strengths	1	50,000.00	50,000.00
				5302	Testing & Assessment Services	ALEKS assessment and Accuplacer	1	121,500.00	121,500.00
				5401	Student Financial Aid	Identity Theft Prevention Software	1	50,000.00	50,000.00
				6108	General Counsel	Westlaw online legal research platform	1	10,000.00	10,000.00
				6120	Strategic Plan Initiatives	Learner & Employee Record (LER) system	1	80,000.00	80,000.00
						Renew subscription to Workforce Connect (partnership CRM)	1	12,500.00	12,500.00
						Software tracking system for process	1	15,000.00	15,000.00

FY27 Capital Schedule Expenditures Detail

Fund	Fund Name	Account	Account Description	Org	Org Name	Description	Qty	Unit Cost	Total Cost
6201	Financial Services			6302	Human Resources	DebtBook Software	1	24,311.00	24,311.00
						Compensation Management software CUPA-HR/OnDemand Reports	1	10,000.00	10,000.00
6321	Police Department					Lexipol Department Policy Software	1	14,090.00	14,090.00
6325	Security Access Control Systems					Convergent - Genetec Access Control System	1	16,000.00	16,000.00
6331	Procurement Services					ProcureWare annual s/w license	1	22,000.00	22,000.00
6334	Warehouse / Postal Services					Qtrack Package, Inventory Tracking and PO Receiving software. Replacing Intra by FacilityOS and Barcloud inventory software. Will allow Banner integration for receiving PO's in addition to package and inventory tracking.	1	23,990.00	23,990.00
6351	Network & Data Center Operations					CDWG - Infoblox DNS IPAM	1	57,000.00	57,000.00
						CDWG - Purestorage Evergreen Subscription	1	67,000.00	67,000.00
						CDWG - VEEAM Data Platform	1	45,000.00	45,000.00
						CDWG - WASABI	1	22,000.00	22,000.00
						CloudFlare DNS	1	35,000.00	35,000.00
						LogicMonitor License Renewal	1	28,100.00	28,100.00
						PagerDuty License Renewal	1	19,000.00	19,000.00
						SHI - NASPO Agreement for AWS Purchasing	1	30,000.00	30,000.00
						Singlewire Informacast Fusion	1	37,000.00	37,000.00
						SSL Cert Renewals DigiCert (Pcard)	1	15,000.00	15,000.00
6401	Enterprise Application Support					7 Point Solutions (Integration services for FAMIS360)	1	10,000.00	10,000.00
						Accruent	1	122,124.00	122,124.00
						AIM (Info. Mgmt for Access Services)	1	19,200.00	19,200.00
						Atrium	1	176,698.00	176,698.00
						Beyond Media/Circuit (EAB/YouVisit replacement)	1	36,000.00	36,000.00
						Blackbaud Annual Renewal	1	55,306.33	55,307.00
						CollegeSource Online	1	17,000.00	17,000.00
						Concur Cloud Solution	1	68,250.00	68,250.00
						Ellucian Team + SaaS Subscription Software (10/1/26-9/30/27) + NeoEd Talent Mgmt (~\$74K) +1 Oracle Virtual Processor + (4TB add'l storage). includes: Continued Perpetual in Advance + Open Text +OTS (Ellucian AppX Package-10/1/26-9/30/27), Ellucian OpenText/OTS, Continuing Perpetual in Arrears (Ellucian BDM Suite), Ellucian Oracle Licensing - 10 licenses, and Ellucian Award	1	1,593,277.00	1,593,277.00
						Emma by Marigold Marketing Platform	1	16,487.00	16,487.00
						Evisions & Intellectcheck	1	43,058.00	43,058.00
						Exclaimer renewal (email signature standardization)	1	29,000.00	29,000.00
						Get Involved (Anthology)	1	33,808.00	33,808.00
						Hannon Hill	1	47,580.00	47,580.00
						Harris Media Services	1	30,000.00	30,000.00
						IBM Cognos	1	54,000.00	54,000.00
						Insights (Reporting & Analytics)	1	162,093.00	162,093.00
						Intelligent Processes (replaces Banner Workflow)	1	99,440.00	99,440.00
						Leapfrog Annual Maintenance	1	34,000.00	34,000.00
						MBS License	1	30,000.00	30,000.00
						Meltwater Subscription	1	19,775.00	19,775.00
						Museum Plus (Zetcom)	1	15,670.00	15,670.00
						NextGen-Scholarship Mgr. (FY24 need to add \$500 to Export file feature + \$2000 for API license fee + \$1000 donor portal) Dynamic Forms and API (\$8290+\$3000)	1	29,000.00	29,000.00
						Omnigo	1	57,256.00	57,256.00
						PageUp Applicant Tracking & Employee Onboarding & Performance Mgmt	1	84,000.00	84,000.00
						Pairsoft: PaperSave	1	16,500.00	16,500.00
						Penji Renewal	1	36,000.00	36,000.00
						Rave Guardian App	1	16,325.00	16,325.00
						Runner Tech. License Maint.	1	12,487.00	12,487.00
						Scantron (Class Climate)=19560 + Banner BR =2250	1	22,700.00	22,700.00
						Sitelimprove	1	22,909.00	22,909.00
						Squiz/Funnelback	1	25,000.00	25,000.00
						Stellic - Academic Planning Tool	1	152,862.00	152,862.00
						TimeClock Plus	1	39,801.00	39,801.00
						TouchNet Hosting Service Fee	1	195,060.00	195,060.00
						Web Site Reservations/Renewals	1	16,000.00	16,000.00
						WorkTerra	1	52,000.00	52,000.00
						Zoom Workplace (TCS)	1	640,000.00	640,000.00
6403	Chief Information Officer					Anthology - Blackboard Ally (or replacement)	1	60,000.00	60,000.00
						Crayon-Microsoft	1	550,000.00	550,000.00
						Instructure-Canvas + CE Instance (Yr 2 of 3)	1	260,941.00	260,941.00
						SHI-Adobe	1	85,000.00	85,000.00
						SHI-Adobe Creative Cloud Student Lic. & Adobe eSign	1	33,000.00	33,000.00
						Spektra (replaces IT Labs VMWare)	1	275,000.00	275,000.00
						TeamDynamix Licensing	1	143,579.00	143,579.00
						Yuja (GenAI Added in FY26)	1	80,000.00	80,000.00
						Zogotech-EDW	1	109,270.00	109,270.00
6404	Admin Information Technology Plans					Cameyo for ITP #5128	30	400.00	12,000.00
						Essentials Education (replacing Aztec Online Systems Summer 2025) for ITP #5072	1	12,000.00	12,000.00
						Read & Write Gold renewal - Campus site licenses with EquatIO add-on for ITP #5075	1	15,000.00	15,000.00
						Splashtop Business access Pro for ITP #5096	60	200.00	12,000.00
6406	Information Technology Security					Asset Panda	1	13,000.00	13,000.00
						CDW-G Splunk Cloud Subscription	1	150,000.00	150,000.00
						FY27 Cisco EA 3.0 FY26-FY31 (split funded. 319K to 7745 and 100K to 6406)	1	100,000.00	100,000.00
						IDM/IGA Suite (Fisher Identity)	1	64,600.00	64,600.00
						SHI-CloudFlare (VPN/DNS Protection)	1	79,000.00	79,000.00
						SHI-PSAT Enterprise Proofpoint	1	19,000.00	19,000.00
						SHI-Tenable Vulnerability Management	1	22,500.00	22,500.00
						TBD - Managed Security Provider	1	90,000.00	90,000.00
						UpGuard Security Software	1	17,000.00	17,000.00

FY27 Capital Schedule Expenditures Detail

Fund	Fund Name	Account	Account Description	Org	Org Name	Description	Qty	Unit Cost	Total Cost
				7745	Information Technlgy Infrastructure	FY27 Cisco EA 3.0 FY26-FY31 (split funded. 319K to 7745 and 100K to 6406)	1	319,000.00	319,000.00
			Software Subscripts&Licenses >=\$10K Total						7,967,461.00
		54080	Building Improvements	6351	Network & Data Center Operations	Wireless Access Point and Camera replacements	1	195,000.00	195,000.00
				7745	Information Technlgy Infrastructure	Wireless Access Point Replacements	1	150,000.00	150,000.00
				7764	Facilities Master Plan 2025 Phase 1	FMP Phase 1	1	25,000,000.00	25,000,000.00
			Building Improvements Total						25,345,000.00
0201 Total									37,237,850.01
0601	Adult Supplementary Education Fund	54050	Furniture and Equipment	1404	WDCE OE Transportation	Driver Education vehicle replacing Inv# 56766	1	40,000.00	40,000.00
				1442	MTC Operations	Line Array Speaker System Replacing Inv# 54028, 54029, 54030, 54031, 54032, 54033, 55261, 55262, 55686	1	150,000.00	150,000.00
			Furniture and Equipment Total						190,000.00
		54055	Software Subscripts&Licenses >=\$10K	1441	MTC Administration	Lasso Production Management Software	1	12,500.00	12,500.00
				1465	WDCE Marketing	WDCE online catalog, imagemakers	1	14,000.00	14,000.00
						WDCE Strategic Mailing and Social Media lists, CollegeApp	1	40,000.00	40,000.00
				4638	WDCE Director of Operations	WDCE Registration Software	1	80,000.00	80,000.00
			Software Subscripts&Licenses >=\$10K Total						146,500.00
0601 Total									336,500.00
1302	Auxiliary Enterprise Funds	54050	Furniture and Equipment	9101	Dining Services	Turbo Chef ECO-9500-901 microwave/convection oven	1	12,000.00	12,000.00
			Furniture and Equipment Total						12,000.00
1302 Total									12,000.00
2456	Athletic Department Program Fund	54050	Furniture and Equipment	5207	Athletics Director	Golf Cart/EZ Go replacing Inv #57090	1	13,000.00	13,000.00
				5601	Athletic Training	Hot/Cold Hydroworx Therapy Plunge	1	15,000.00	15,000.00
			Furniture and Equipment Total						28,000.00
2456 Total									28,000.00
7111	Capital Outlay Fund	54080	Building Improvements	7102	Campus Serv & Facilities Planning	3rd & 4th Floor VAV box replacement	1	160,000.00	160,000.00
						Access Platform for Cooling Tower Strainer	1	40,000.00	40,000.00
						Athletic Field Sports Netting - Baseball/Others	1	200,000.00	200,000.00
						BAS Network Engine replacement	1	80,000.00	80,000.00
						Black Iron Painting	1	60,000.00	60,000.00
						Bleacher Inspection & Repair	1	12,000.00	12,000.00
						Cast Iron replacement	1	150,000.00	150,000.00
						Ceiling Tile Replacement	1	70,000.00	70,000.00
						Chilled Water Valve replacement ITC	1	30,000.00	30,000.00
						Chilled Water Valve replacement GEB	1	30,000.00	30,000.00
						Chiller Repairs	1	40,000.00	40,000.00
						Clouded Window Replacement & Roof Access Doors	1	50,000.00	50,000.00
						Commons Infrastructure Project YR1	1	3,000,000.00	3,000,000.00
						Dock Lift Replacement Warehouse	1	20,000.00	20,000.00
						Drinking Fountain replacement/Bottle Fillers	1	10,000.00	10,000.00
						Elevator Repair	1	50,000.00	50,000.00
						Epoxy Floors	1	40,000.00	40,000.00
						Epoxy Walls	1	40,000.00	40,000.00
						Exhaust Fan replacement	1	20,000.00	20,000.00
						Faucet replacement	1	10,000.00	10,000.00
						Fire Alarm Communication Upgrades	1	250,000.00	250,000.00
						Fire Alarm Device Replacements	1	30,000.00	30,000.00
						Fire Sprinkler Repair	1	30,000.00	30,000.00
						Generator Repair	1	15,000.00	15,000.00
						GP/WHCA/MTC Dock Landscaping	1	10,000.00	10,000.00
						Gym 125 Floor Maintenance	1	10,000.00	10,000.00
						HCDC Renovation	1	550,000.00	550,000.00
						Infrastructure Design	1	60,000.00	60,000.00
						LED Lighting Upgrades	1	100,000.00	100,000.00
						Light Pole Replacement	1	10,000.00	10,000.00
						Lighted Sign Repair	1	30,000.00	30,000.00
						Masonry	1	200,000.00	200,000.00
						Motorcycle Range Gate Replacement/Repair	1	40,000.00	40,000.00
						MTC/WH Dock Door Replacements	1	20,000.00	20,000.00
						Nierman 102 Gallery Door Repair/Replacement	1	30,000.00	30,000.00
						NMOCA Restrooms	1	750,000.00	750,000.00
						OCB Switch Gear replacement	1	1,620,000.00	1,620,000.00
						Operable Wall PM Cap Fed	1	15,000.00	15,000.00
						Painting - Classrooms & Corridors	1	100,000.00	100,000.00
						Paver Repairs	1	500,000.00	500,000.00
						Pre-Action Fire Protection - Data Room	1	130,000.00	130,000.00
						RC Elevator Modifications (2)	2	220,000.00	440,000.00
						Refinish/Replace Red Oak Doors & Trim	1	50,000.00	50,000.00
						Repairs/Replacement ADA Doors/Operators	1	50,000.00	50,000.00
						Replace Exterior Metal Doors and Frames	1	50,000.00	50,000.00
						Roofing	1	200,000.00	200,000.00
						Skylight Replacement West End of Fieldhouse	1	50,000.00	50,000.00
						Solar/EV Upgrades	1	75,000.00	75,000.00
						Turf Repairs	1	75,000.00	75,000.00
						Unit Heater Replacements	1	60,000.00	60,000.00
						Variable Frequency Drives Replacements	1	30,000.00	30,000.00
						VAV Box replacements	1	30,000.00	30,000.00
						Water Heater Replacement	1	50,000.00	50,000.00
						Wayfinding Repairs	1	20,000.00	20,000.00
			Building Improvements Total						9,792,000.00
7111 Total									9,792,000.00
7127	Campus Development Fund	54090	Land Improvements	7501	Grounds	Asphalt/Concrete	1	500,000.00	500,000.00
						Parking Garage Maintenance	1	50,000.00	50,000.00
						Traffic Painting	1	75,000.00	75,000.00
			Land Improvements Total						625,000.00
7127 Total									625,000.00
7215	BNSF Repair & Replacement Fund	54080	Building Improvements	7102	Campus Serv & Facilities Planning	Remodel ITC East set of restrooms	1	300,000.00	300,000.00
			Building Improvements Total						300,000.00
7215 Total									300,000.00

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, 2027 to 2031

4/1/2026	Actual	Budget	Projected Budgets				
Revenues	2024–25	2025–26	2026–27	2027–28	2028–29	2029–30	2030–31
Ad Valorem Property Taxes	\$129,168,355	\$131,700,631	\$138,187,951 5%	\$143,347,926 4%	\$148,713,993 4%	\$154,294,703 4%	\$160,098,641 4%
Tuition and Fees	29,846,692	29,865,418	32,346,418 8%	32,989,346 2%	34,314,036 4%	34,996,317 2%	36,402,088 4%
State Aid	29,216,880	27,210,819	28,755,498 6%	28,755,498 0%	28,755,498 0%	28,755,498 0%	28,755,498 0%
Investment Income	7,400,060	5,500,000	4,950,000 -10%	4,950,000 0%	4,950,000 0%	4,950,000 0%	4,950,000 0%
Other Income	3,840,342	4,088,730	4,166,840 2%	4,166,840 0%	4,166,840 0%	4,166,840 0%	4,166,840 0%
Total Revenue	<u>\$199,472,329</u>	<u>\$198,365,598</u>	<u>\$208,406,707</u>	<u>\$214,209,611</u>	<u>\$220,900,367</u>	<u>\$227,163,358</u>	<u>\$234,373,067</u>
Expenses			Estimated Actuals				
Salaries and Benefits	\$137,312,024	\$152,605,386	\$159,063,290 4%	\$164,597,885 3%	\$169,269,749 3%	\$174,104,046 3%	\$179,107,474 3%
Current Operating & Grants	33,645,764	41,873,958	35,198,271 -16%	42,711,437 21%	43,565,666 2%	44,436,979 2%	45,325,718 2%
Capital	3,965,550	4,640,038	37,240,850 703%	22,828,643 -39%	18,020,076 -21%	11,721,079 -35%	11,932,133 2%
Debt Service	3,653,354	3,690,488	3,686,988 0%	3,689,238 0%	3,686,138 0%	3,688,213 0%	3,686,288 0%
Total Expenses	<u>\$178,576,692</u>	<u>\$202,809,869</u>	<u>\$235,189,398</u>	<u>\$233,827,203</u>	<u>\$234,541,628</u>	<u>\$233,950,316</u>	<u>\$240,051,613</u>
Estimated amount used	<u>\$192,669,376</u>	<u>\$192,669,376</u>	<u>\$223,429,929</u>	<u>\$222,135,843</u>	<u>\$222,814,547</u>	<u>\$222,252,801</u>	<u>\$228,049,033</u>
Net Change	<u>\$20,895,637</u>	<u>\$5,696,222</u>	<u>(\$15,023,221)</u>	<u>(\$7,926,232)</u>	<u>(\$1,914,180)</u>	<u>\$4,910,557</u>	<u>\$6,324,034</u>
Percentage Used	94%	95%	95%	95%	95%	95%	95%

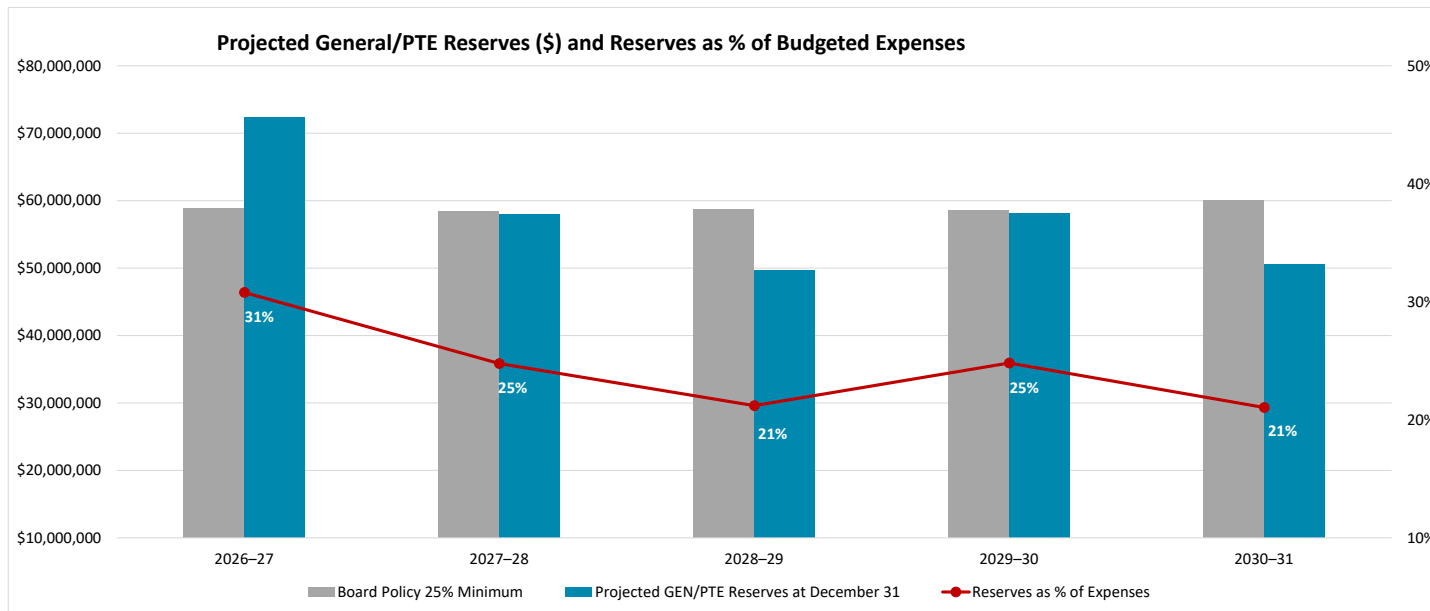
JCCC Five-Year Budget Projection

General/PTE Funds Reserve Analysis

Fiscal Years Ending June 30, 2027 to 2031

4/1/2026

General/PTE Funds	Budget	Projected Budgets				
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	\$160,797,407	\$166,493,629	\$151,470,408	\$143,544,176	\$151,629,996	\$146,540,553
Total Budgeted Expenses	202,809,869	235,189,398	233,827,203	234,541,628	233,950,317	240,051,613
Reserve Benchmark: JCCC Board Policy - Minimum 25% of Budget	50,702,467	58,797,350	58,456,801	58,635,407	58,487,579	60,012,903
Estimated Reserve at 12/31						
Beginning Balance at 7/1	\$160,797,407	\$166,493,629	\$151,470,408	\$143,544,176	\$151,629,996	\$146,540,553
Differential - revenue received less % of budget expended	81,123,948	94,075,759	93,530,881	93,816,651	93,580,127	96,020,645
Estimated Reserve at 12/31	\$79,673,459	\$72,417,870	\$57,939,527	\$49,727,524	\$58,049,869	\$50,519,907
Variance between Estimated Reserve and Policy Minimum	\$28,970,992	\$13,620,520	(\$517,274)	(\$8,907,883)	(\$437,710)	(\$9,492,996)
Estimated Reserve at 12/31 as % of Budgeted Expenses	39%	31%	25%	21%	25%	21%



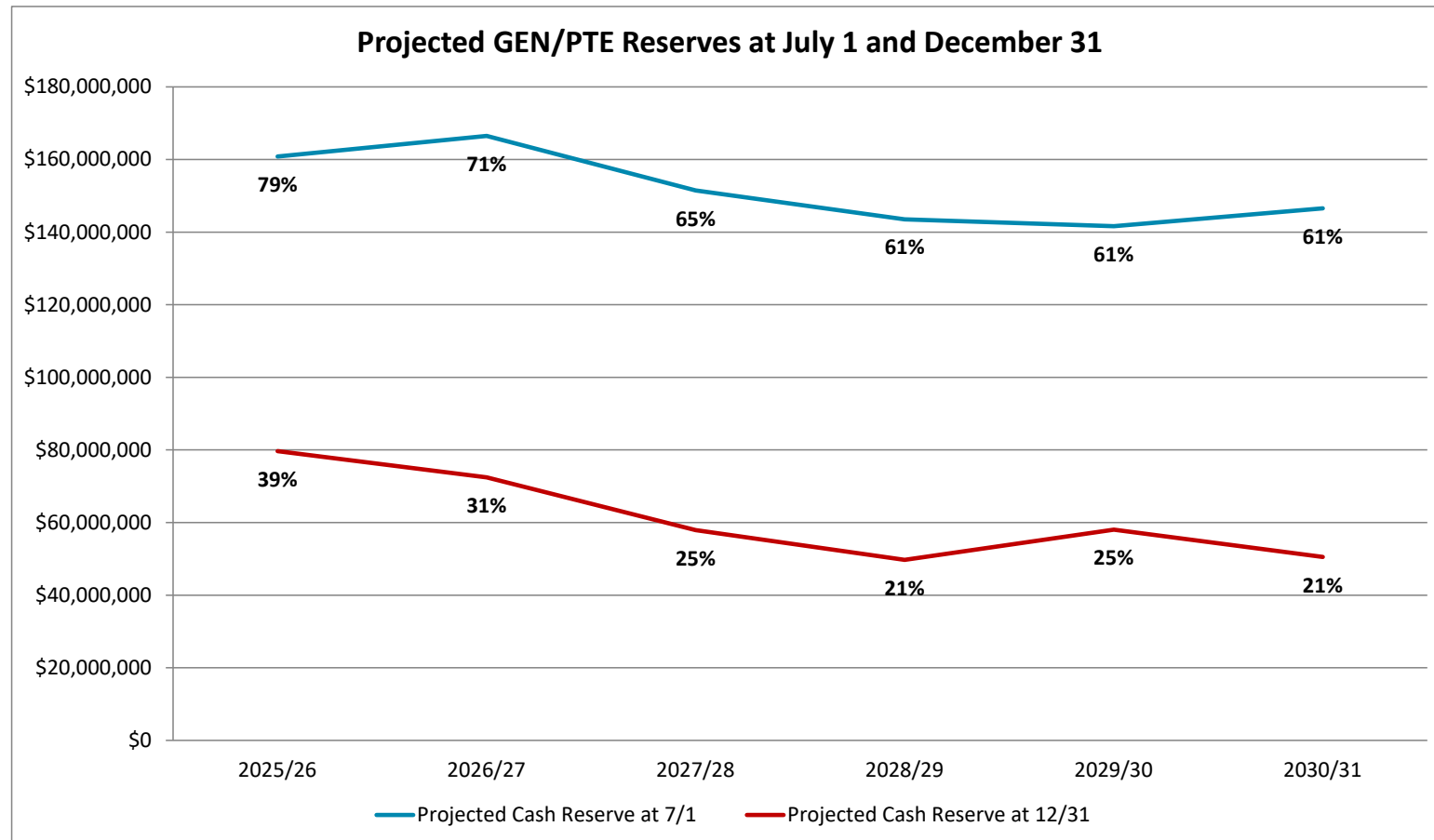
Estimates use of General Fund reserves to support the Facilities Master Plan.

JCCC Five-Year Budget Projection

Projected Unencumbered Cash Reserves at July 1 and December 31

General/PTE Funds

Fiscal Years 2026 to 2031

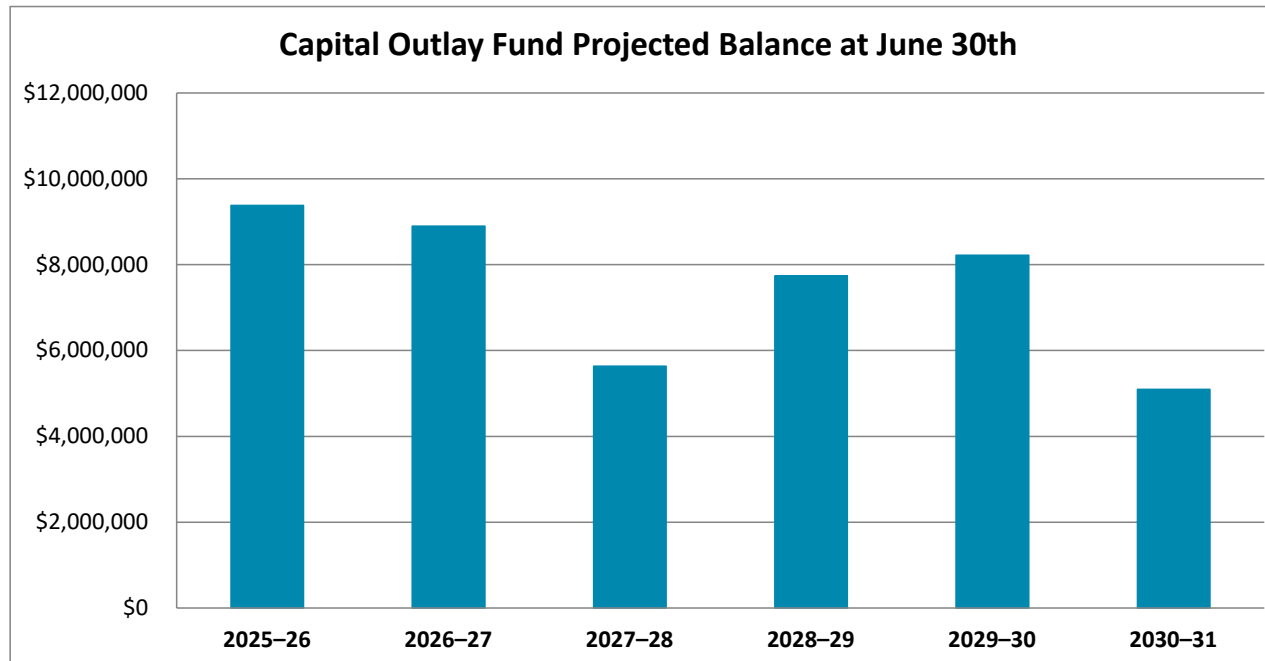


JCCC Five-Year Budget Projection

Capital Outlay Fund Reserve Analysis

Fiscal Years Ending June 30, 2027 to 2031

	Budget	Projected Budgets				
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Significant Assumptions						
Ad Valorem Property Tax Revenues	\$8,923,408	\$9,371,143	\$9,737,221	\$10,101,480	\$10,480,553	\$10,874,789
Budgeted Capital Outlay Expenditures	\$10,949,000	\$9,852,000	\$13,000,000	\$8,000,000	\$10,000,000	\$14,000,000
Total Mill Levy	7.873	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	6.00%	5.00%	4.00%	4.00%	4.00%	4.00%



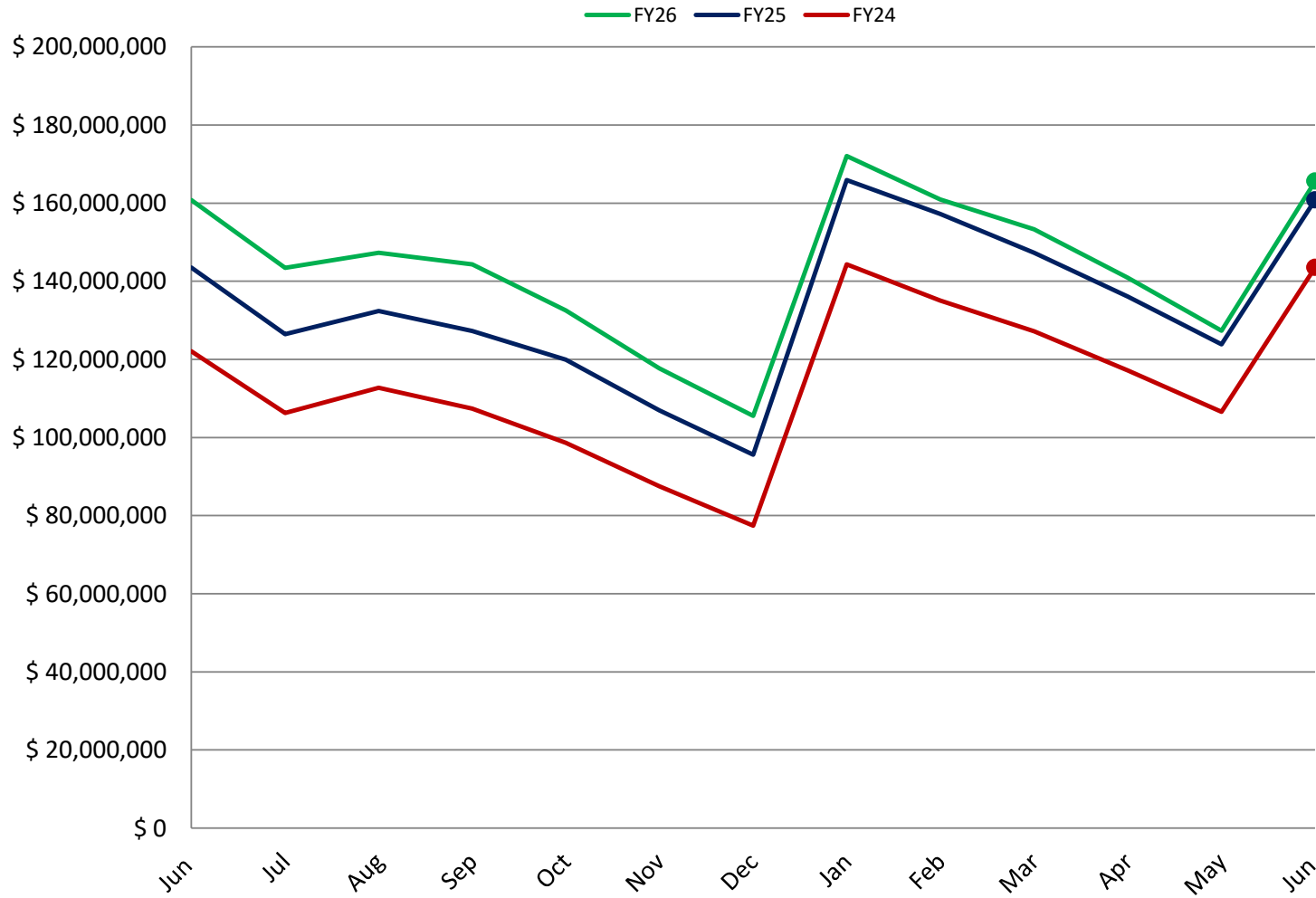
Estimates use of Capital Outlay Fund reserves to support the Facilities Master Plan.

JCCC Five-Year Budget Projection
Debt Service Schedule
 Years Ending June 30, 2027 to 2031

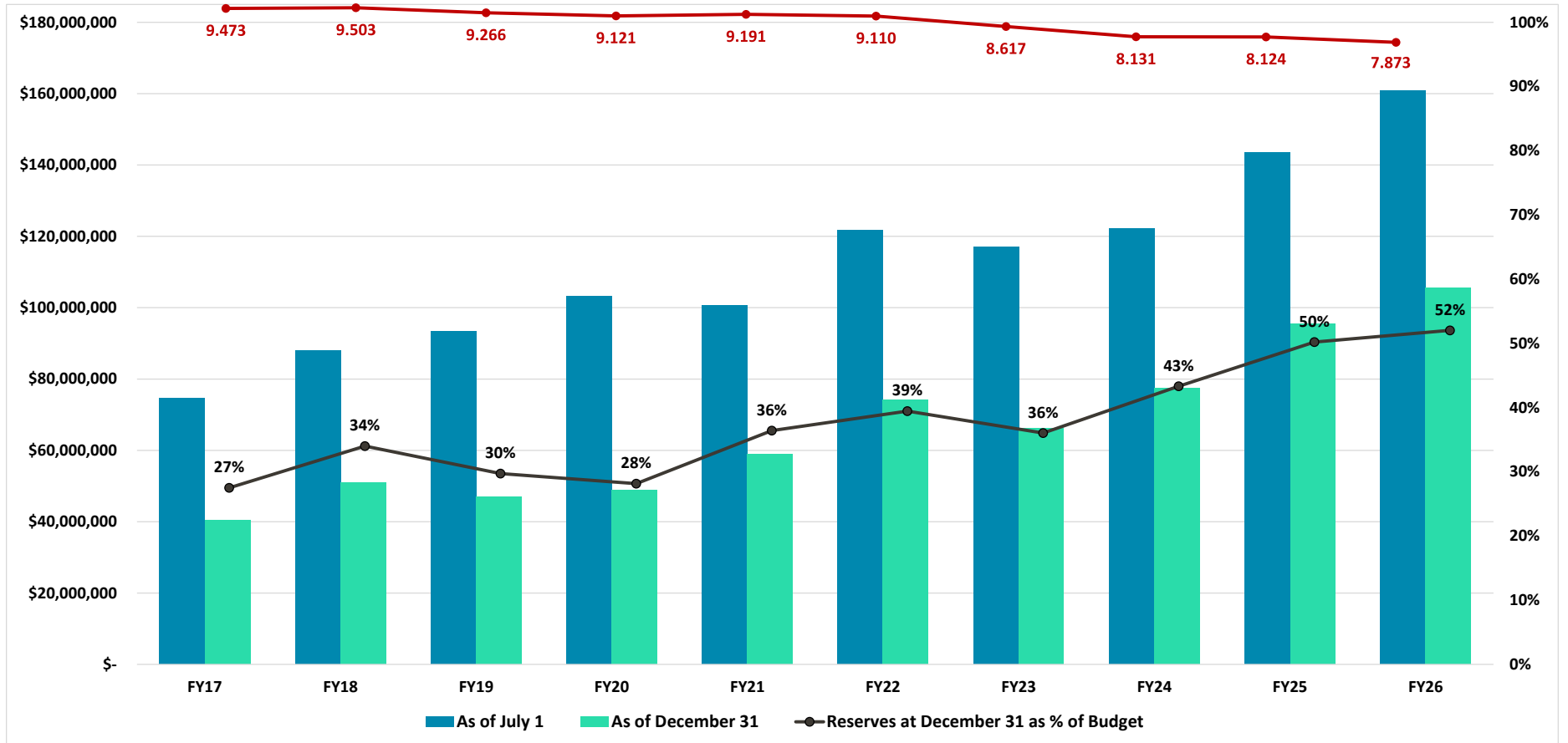
4/1/2026

	Budget	Projected Budgets				
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Debt Service Schedule						
Summary by Fund						
General/PTE Fund	\$3,688,988	\$3,685,488	\$3,689,238	\$3,686,138	\$3,688,213	\$3,686,288
Capital Outlay Fund	0	0	0	0	0	0
Revenue Bonds Debt Service Fund	1,705,500	1,705,050	1,727,100	0	0	0
	<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>	<u>3,686,288</u>
Detail						
Series 2012 Revenue Bonds						
Principal - Revenue Bond DS Fund	200,000	195,000	205,000		0	0
Interest - Revenue Bond DS Fund	10,000	6,050	2,050		0	0
Total Payments	<u>210,000</u>	<u>201,050</u>	<u>207,050</u>	<u>0</u>	<u>0</u>	<u>0</u>
Series 2017 COPs						
Principal - General Fund	2,410,000	2,530,000	2,650,000	2,755,000	2,855,000	2,940,000
Interest - General Fund	1,278,988	1,155,488	1,039,238	931,138	833,213	746,288
Total Payments	<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>	<u>3,686,288</u>
Series 2019 Revenue Bonds						
Principal - Revenue Bond DS Fund	1,380,000	1,445,000	1,505,000	0	0	0
Interest - Revenue Bond DS Fund	115,500	59,000	15,050	0	0	0
Total Payments	<u>1,495,500</u>	<u>1,504,000</u>	<u>1,520,050</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u><u>\$5,394,488</u></u>	<u><u>\$5,390,538</u></u>	<u><u>\$5,416,338</u></u>	<u><u>\$3,686,138</u></u>	<u><u>\$3,688,213</u></u>	<u><u>\$3,686,288</u></u>

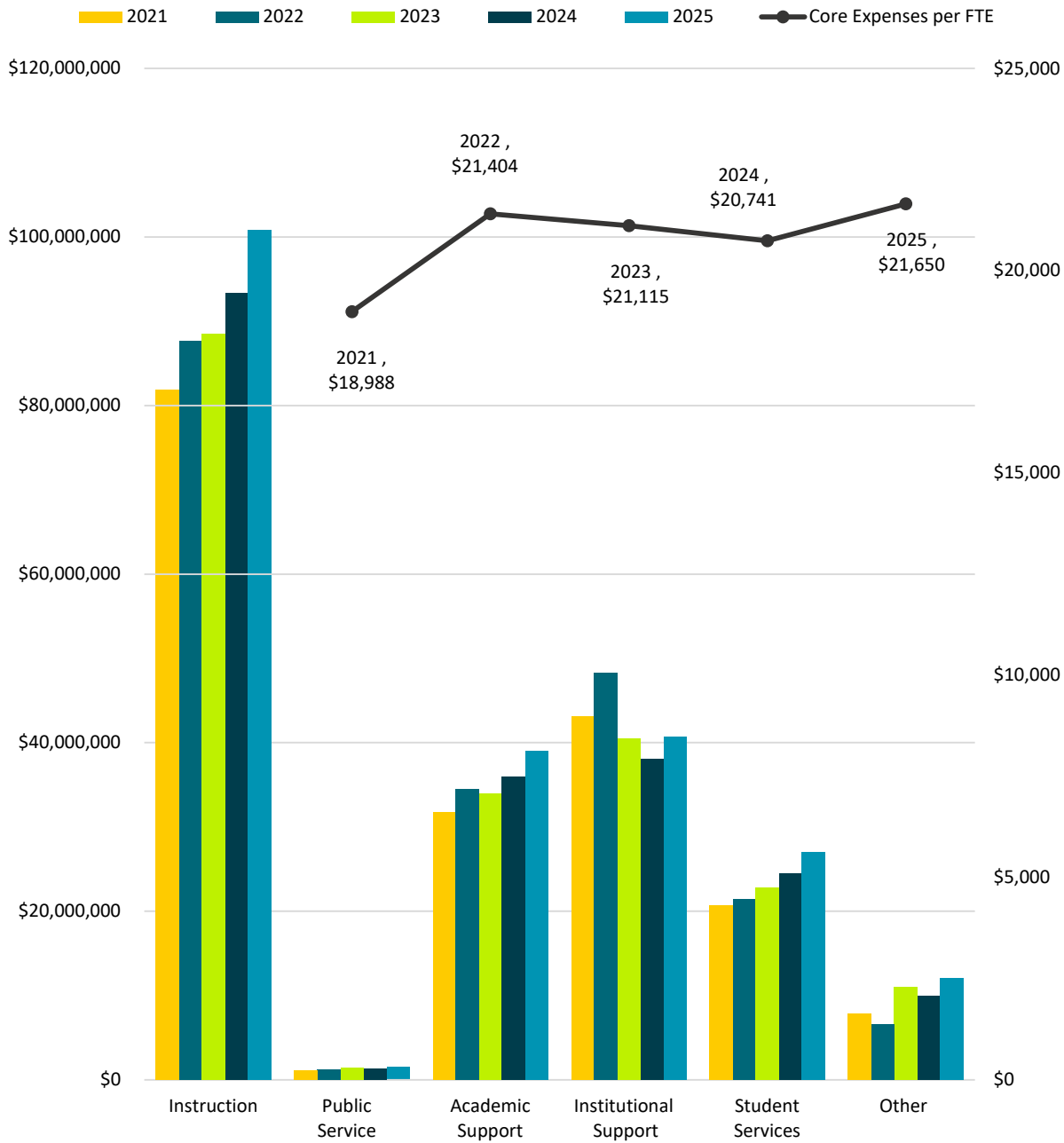
**General/Post-Secondary Technical Education (PTE) Funds
Unencumbered Cash Three-Year Monthly Trend**



Johnson County Community College
FY 2026–27 Budget
General/PTE Funds Reserves at July 1 and December 31, and Mill Levy Rate



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



	Instruction	Public Service	Academic Support	Institutional Support	Student Services	Other	TOTAL	Student FTE
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
2025	\$100,809,066	\$1,509,741	\$38,999,418	\$40,657,411	\$26,950,668	\$12,117,485	\$221,043,789	10,210

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.

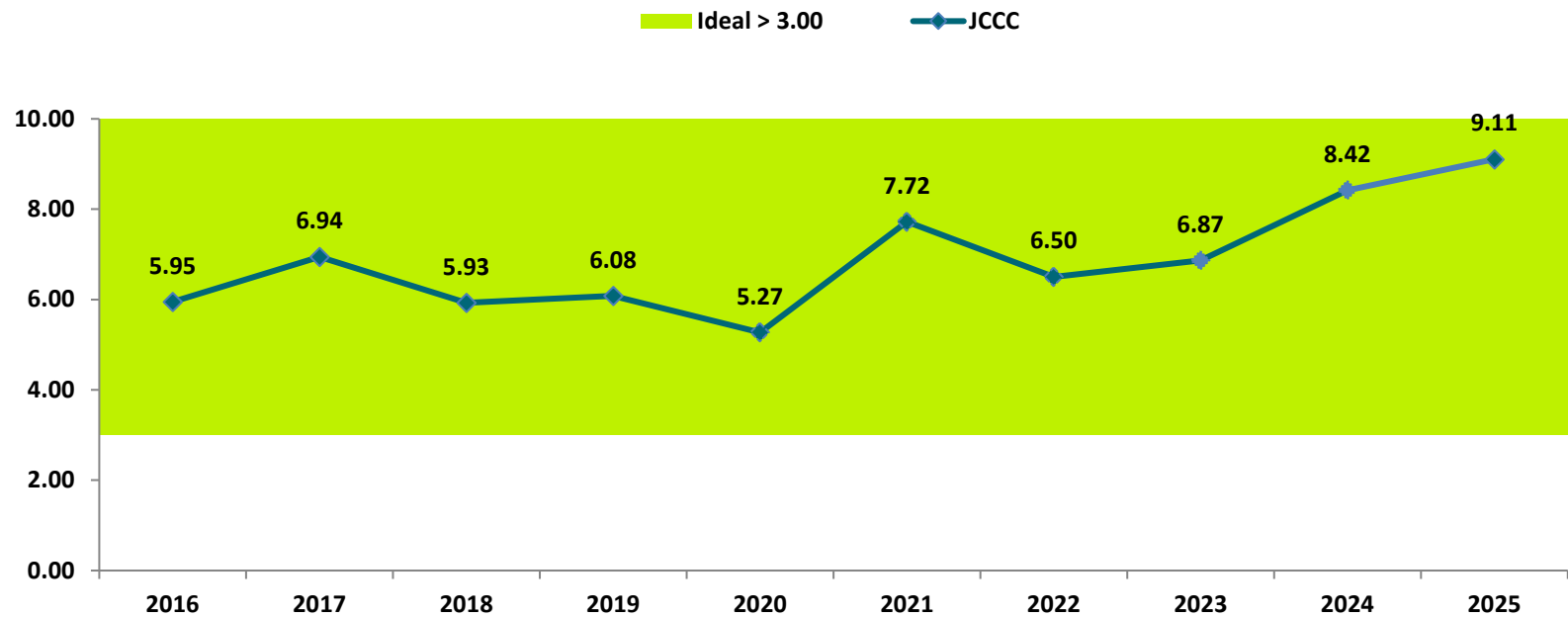
Other Core Expenses: Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses.

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, 2025 **\$1,023,200**

Revenue

Investment Income	38,000
Other Income	150,000
	<u>188,000</u>

Expense

Workers Compensation Expenses	(325,000)
-------------------------------	-----------

Estimated unencumbered cash balance June 30, 2026 **\$886,200**

Revenue

Investment Income	34,000
Other Income	150,000
	<u>184,000</u>

Expense

Workers Compensation Expenses	(157,500)
-------------------------------	-----------

Budgeted unencumbered cash balance June 30, 2027 **\$912,700**

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 shortfalls in revenue. 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 and equal access institution. 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 at Johnson County Community College, 12345 College Blvd, Overland Park, KS 66210, 913-469-8500; or to Office for Civil Rights, Kansas City Office, U.S. Department of Education, One Petticoat Lane, 1010 Walnut Street, Suite 320, Kansas City, MO 64106, Telephone: 816-268-0550, Facsimile: 816-268-0559, Email to: OCR.KansasCity@ed.gov.



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