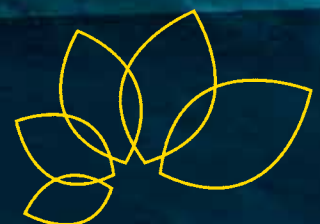


BOARD OF TRUSTEES BUDGET WORKSHOP

FISCAL YEAR 2017-2018

APRIL 20, 2017



JOHNSON COUNTY
COMMUNITY COLLEGE

Table of Contents

Mission, Vision, & Values.....	1
Strategic Goals and Tasks	2
I. Budget Guidelines & Calendar	4
Preliminary Budget Guidelines	6
Updated Budget Guidelines.....	7
Budget Cycle Calendar	8
II. Revenues	10
General/Postsecondary Technical Education (PTE) Funds Revenue Budget	12
General/PTE Funds Revenues by Source	13
Assessed Valuation/Mill Levy	14
Historical Mill Levy Analysis	15
Estimated Taxes for Average Residence	16
Ad Valorem Revenues All Funds	17
Credit Enrollment 10 Year History	18
Tuition and Fees Analysis.....	19
Tuition & Fees per Credit Hour	20
Kansas Community Colleges Tuition/Fee Rates	23
Public Two Year Colleges Tuition & Fees	25

Required Student Fees Per Credit Hour History	26
Credit Course Fee Schedule	27
Tiered Technical Education State Aid and Non-Tiered Credit Hour Grant Distribution	28
Kansas Board of Regents State Funding Distribution...	29
III. Expenses	30
General/PTE Funds Expense Budget.....	32
IV. Summary Reports and Budgets by Fund.....	34
Budget and Reserves Summary	36
Comparative Budgets General/PTE Funds	37
Comparative Budgets Capital Outlay & Capital Outlay Debt Service Funds	38
Comparative Budgets Adult Supplementary Education Fund	39
Comparative Budgets Auxiliary Fund	40
Comparative Budgets Student Activities Fund	41
General/PTE Funds Reports	42
Capital Outlay/Capital Outlay Debt Services Funds Reports	52
Adult Supplementary Education Fund Reports.....	54
Motorcycle Driver Safety Fund Reports.....	56

Truck Driver Training Fund Reports	58
Auxiliary Enterprise Fund Reports	60
Student Activity Fund Reports	63
V. Capital Expenditures.....	66
Capital Expenditures Summary.....	68
Capital Expenditures Detail.....	69
VI. Five Year Budget Projection and Supplemental Financial Analysis	84
Statement of Revenues & Expenses	86
General/PTE Funds Reserve Analysis.....	87
Schedule of Unencumbered Cash Reserves.....	88
Capital Outlay Fund Reserve Analysis.....	89
Schedule of Debt	90
General/PTE Funds Unencumbered Cash.....	91
Integrated Postsecondary Education Data System (IPEDS) Core Expenses per Full-time Equivalent (FTE) by Function....	92
IPEDS Function Glossary	93
Composite Financial Indicator (CFI)	95

Mission, Vision & Values
From Johnson County Community College's (JCCC) Strategic Plan
Adopted 2014

Mission

JCCC inspires learning to transform lives and strengthen communities.

Vision

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

Values

Integrity - We hold ourselves accountable for decisions and actions.

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

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

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

The Strategic Goals and Tasks summarized below were part of the college's 2014-2017 Strategic Plan.

Development of the college's Next Strategic Plan is currently underway. In the Fall of 2016, the Office of Institutional Research updated environmental scans and accumulated mega-trend data to inform planning efforts. In March of 2017, small group sessions were held for faculty and staff to identify the strengths, weaknesses, opportunities and threats (SWOT analysis) for JCCC and to provide input into the College's future direction. Further refinement of goals and priorities will continue under the leadership of the President's Cabinet, with the final Plan presented to the Board of Trustees in Summer 2017.

Strategic Goals and Tasks

Derived through a process that involved much consultation and discussion, these are JCCC's strategic goals that will guide the institution over the next three years and the employees responsible for their implementation:

Goal 1

Increase student success by improving student satisfaction, retention, persistence, graduation and transfer rates.

Judy Korb

Tasks

1. Create an academic master plan aligned with the strategic goals integrating student and employer needs through academic programming and student experience initiatives.

Liaison: Andy Anderson; project lead: Julie Haas

2. Enhance student success by integrating academic offerings, advising and student resources.

Liaison: Judy Korb; project lead: Shelia Mauppin

3. Using data, identify and implement high impact practices that have demonstrated positive results in student satisfaction, retention, persistence, graduation and transfer rates.

Liaison: Patrick Rossol-Allison; project lead: Jessica Tipton

4. Increase credit enrollment by developing a long-range enrollment and recruiting plan

Liaison: Dennis Day; project lead: Paul Kyle

5. Foster a culture that inspires college employees to proactively support students.

Liaison: Karen Martley; project lead: Debbie Eisenhower

Goal 2

Demonstrate increased agility in responding to stakeholder needs.

Barbara Larson

Tasks

1. Fully implement the program review and development process to ensure that curricular offerings maintain high quality and align with community needs by growing, restructuring, adding or discontinuing programs as appropriate.

Liaison: Andy Anderson; project lead: Clarissa Craig

2. Improve satisfaction with internal business processes (quality and delivery time).

Liaison: Denise Moore; project lead: Mitch Borchers

3. Expand web-based instructional options for students and the community.

Liaison: Andy Anderson; project lead: Vince Miller

Goal 3

Focus on communicating the college's comprehensive offerings

Judy Korb

Tasks

1. Develop a comprehensive marketing plan that supports the priority of increasing enrollment at JCCC.

Liaison: Julie Haas; project lead: Christy McWard

2. Enhance internal communication through increased cross-functional collaboration and intentional communication to the campus community.

Liaison: Julie Haas; project lead: Emily Behrmann

Goal 4

Commit to the efficient use of resources to strengthen quality offerings.

Barbara Larson

Tasks

1. Reduce administrative costs as a percentage of total expenditures through streamlining business processes, service area reviews and reallocation of resources from administrative functions toward direct student success activities.

Liaison: Barbara Larson; project lead: Susan Rider

2. Improve facility utilization.

Liaison: Barbara Larson; project lead: Janelle Vogler

3. Revamp the budget process to align with the strategic goals.

Liaison: Barbara Larson; project lead: Barbara Larson

I. Budget Guidelines & Calendar

JOHNSON COUNTY COMMUNITY COLLEGE

PRELIMINARY BUDGET GUIDELINES

FY 2017-2018

APPROVED DECEMBER 15, 2016

1) Unencumbered Cash Balances	
Unencumbered cash balances will be maintained in accordance with Board policy ¶ 210.07.	
2) Assessed Valuation & Property Tax Levy	
The FY 2017-18 budget will be prepared on the assumption that the assessed valuation will increase by 4%. The College's property tax levy will remain flat for the 4th consecutive year, slightly adjusted by the County to 9.473 mills.	
3) Enrollment	
The FY 2017-18 budget will reflect credit hour enrollment consistent with the FY 2016-17 budget.	
4) Tuition Cost per Credit Hour	
Tuition for the FY 2017-18 budget will reflect no change per credit hour for Johnson County students (\$93), in-state students (\$110), out-of-state students (\$220), and the Metro Rate (\$135).	
5) State Aid	
The FY 2017-18 budget will reflect no change to State Aid from the FY 2016-17 budget. The cumulative 10% budget reduction from FY 2014-15 and FY 2015-16 remains in place.	
6) Salary and Benefits Budgets	
The total number of budgeted full-time faculty and staff positions will not increase. This does not preclude appropriate reallocation of positions. An average 2.75% salary increase will be budgeted pursuant to the Master Agreement.	
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 Strategic Plan, Key Performance Indicators (KPIs), Instructional Program Review, and Administrative & Service Area Reviews among others. All budgeted line items will be supported by the appropriate justification.	
8) Base Budgets for Operating Budgets	
The two previous prior years and the current year-to-date actual results will serve as the base budgets for the FY 2017-18 operating budgets.	
9) Capital Budgets - General Fund	
Capital budgets in the General Fund will be guided by the Facilities Master Plan and will include \$1M for Classroom Improvements. Replacement of furniture and equipment will be based upon the applicable replacement cycles.	
10) Capital Budgets - Capital Outlay Fund	
The FY 2017-18 Capital Outlay Fund budget will include the .500 mill tax levy per the college's Capital Outlay levy, which extends until June 30, 2021. Approximately \$2M of the levy proceeds will be budgeted for debt service in repayment of the General Obligation Capital Outlay Bonds.	
11) Debt Service - General Fund	
The General Fund budget will include preliminary debt service estimates associated with bond financed costs of capital projects pursuant to the Facilities Master Plan.	

JOHNSON COUNTY COMMUNITY COLLEGE

UPDATED BUDGET GUIDELINES

FY 2017-2018

SUBJECT TO APPROVAL - UPDATES IN BOLD PRINT BELOW

1) Unencumbered Cash Balances
Unencumbered cash balances will be maintained in accordance with Board policy ¶ 210.07.
2) Assessed Valuation & Property Tax Levy
The FY 2017-18 budget will be prepared on the assumption that the assessed valuation will increase by 7.5%. The College's property tax levy will remain flat for the 4th consecutive year, slightly adjusted by the County to 9.473 mills.
3) Enrollment
The FY 2017-18 budget will reflect credit hour enrollment consistent with the FY 2016-17 budget.
4) Tuition Cost per Credit Hour
Tuition for the FY 2017-18 budget will reflect no change per credit hour for Johnson County students (\$93), in-state students (\$110), out-of-state students (\$220), and the Metro Rate (\$135).
5) State Aid
The FY 2017-18 budget will reflect no change to State Aid from the FY 2016-17 budget. The cumulative 10% budget reduction from FY 2014-15 and FY 2015-16 remains in place.
6) Salary and Benefits Budgets
The total number of budgeted full-time faculty and staff positions will not increase. This does not preclude appropriate reallocation of positions. An average 2.75% salary increase will be budgeted pursuant to the Master Agreement.
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 Strategic Plan, Key Performance Indicators (KPIs), Instructional Program Review, and Administrative & Service Area Reviews among others. All budgeted line items will be supported by the appropriate justification.
8) Base Budgets for Operating Budgets
The two previous prior years and the current year-to-date actual results will inform the FY 2017-18 operating budgets.
9) Capital Budgets - General Fund
Capital budgets in the General Fund will be guided by the Facilities Master Plan and will include \$1M for Classroom Improvements. Replacement of furniture and equipment will be based upon the applicable replacement cycles.
10) Capital Budgets - Capital Outlay Fund
The FY 2017-18 Capital Outlay Fund budget will include the .500 mill tax levy per the college's Capital Outlay levy, which extends until June 30, 2021. Approximately \$2M of the levy proceeds will be budgeted for debt service in repayment of the General Obligation Capital Outlay Bonds.
11) Debt Service - General Fund
The General Fund budget will include preliminary debt service estimates associated with bond financed costs of capital projects pursuant to the Facilities Master Plan.

JOHNSON COUNTY COMMUNITY COLLEGE

BUDGET CYCLE CALENDAR

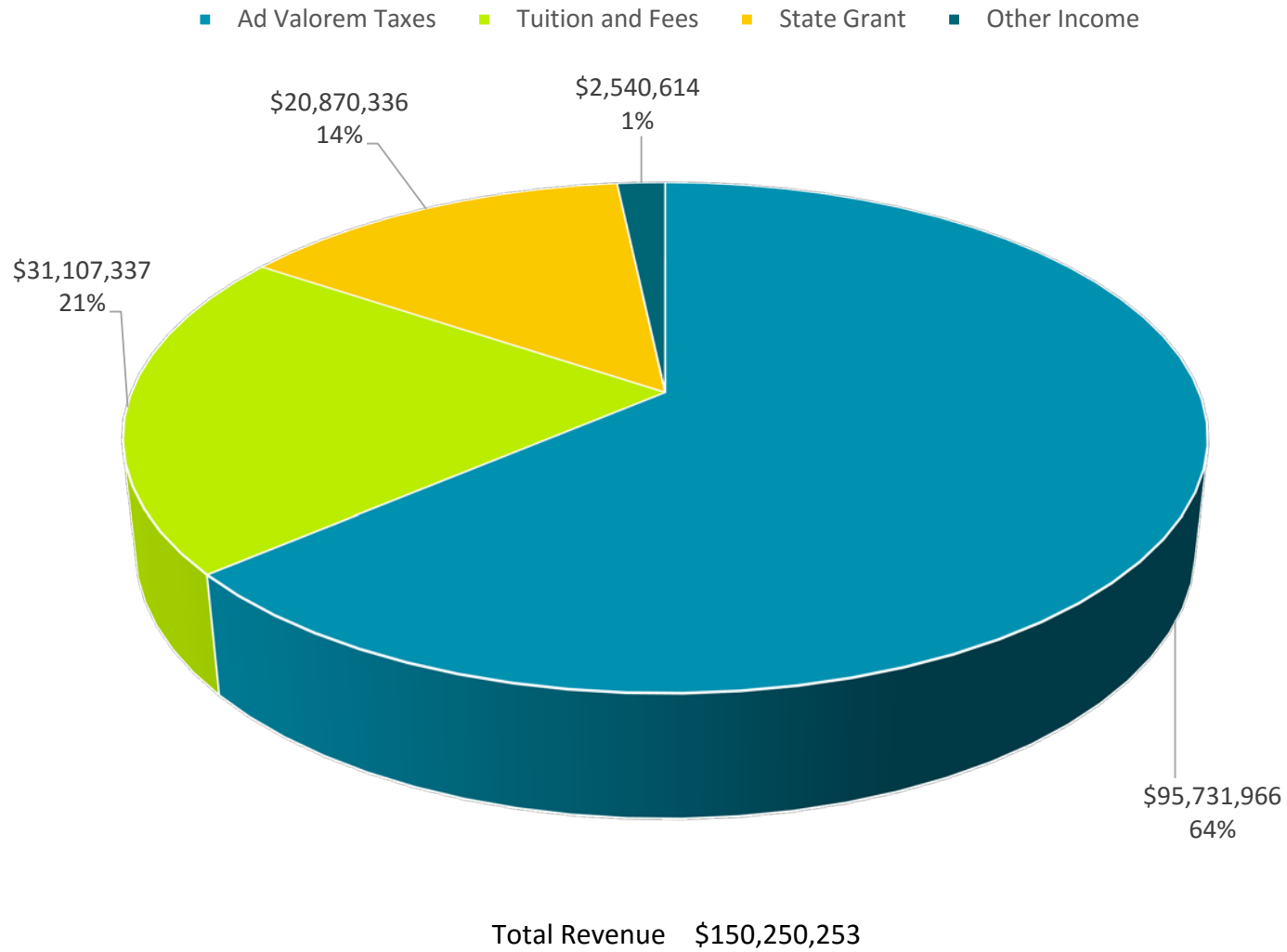
FY 2017-2018

SEPTEMBER	Budget Tasks
20	Cabinet discussion of 2017-18 Budget calendar & guidelines
OCTOBER	Budget Tasks
5	Budget planning discussion with the Management Committee
13	Distribute FY 2017-18 Proposed Budget Cycle Calendar to Budget Administrators
13	Budget Administrators receive Excel worksheet(s), <i>Proposed Budget Based on Actuals</i> , that reflect two prior year actual expenditures to assist in developing a proposed budget and justification
13	Information Technology Planning (ITP) opens and reports are sent out for review
13	Technology Process Improvement Project Request System opens in Team Dynamix
13	Remodel Requests for FY 2017-18 construction, renovation/remodeling, and equipment installation requests can be input in Team Dynamix
13	Replacement Capital Equipment reports are available for review
13	Self-Service Budget Development and the Capital Schedule are available for entry
NOVEMBER	Budget Tasks
16	Remodel Requests should be input into Team Dynamix. Approved requests will be costed out by Campus Services and further prioritized
30	Instructional program reviews finalized and submitted into Xitracs
DECEMBER	Budget Tasks
7	Budget planning discussion and approval of FY 2017-18 Budget Guidelines with the Management Committee
15	Budget planning discussion and approval of FY 2017-18 Budget Guidelines with the Board of Trustees
16	Budget Administrators receive FY 2017-18 Budget Guidelines
JANUARY	Budget Tasks
10	Budget Kickoff Meeting for FY 2017-18, GEB 233 (Craig Auditorium), 10:00-11:30 a.m.
17	Position Change and Communication Stipend Requests for FY 2017-18 are due to Human Resources
FEBRUARY	Budget Tasks
3	Proposed budget spreadsheets should be submitted to supervisors for review
3	Replacement Capital Equipment requests should be input into the Capital Schedule

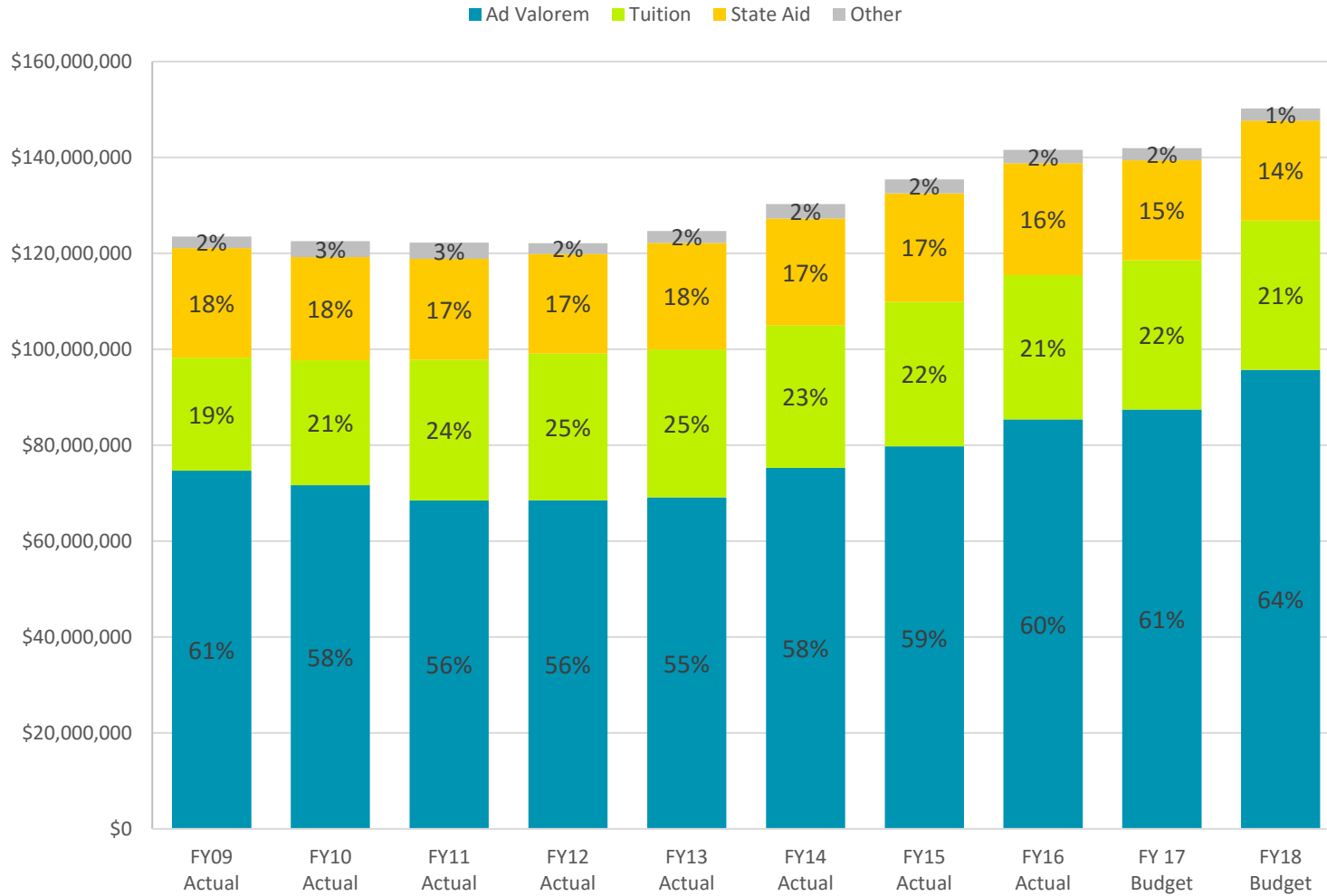
3	Information Technology Planning (ITP) requests should be input into ITP Web Entry
3	Technology Process Improvement Project Requests due
FEBRUARY	Budget Tasks
15	Approved budget spreadsheets should be input into Self-Service Budget Development and available for review by Vice Presidents, Deans, and Directors with justification of all line items
15	Approved New Capital Equipment requests should be input into the Capital Schedule
21	Initial budget review by Executive Vice Presidents and President/Cabinet
MARCH	Budget Tasks
7	Budget review and prioritization by Cabinet
14	Budget review and prioritization by Cabinet
21	Budget review and prioritization by Cabinet
28	Budget review completed by Cabinet
APRIL	Budget Tasks
5	Progress report to Management Committee on development of FY 2017-18 Budget
10	Distribution of proposed Budget Workshop materials to Board of Trustees
20	Workshop for Board of Trustees to discuss proposed FY 2017-18 Budget
MAY	Budget Tasks
11	Board of Trustees' action on FY 2017-18 Management Budget
JUNE	Budget Tasks
30	Load FY 2017-18 Management Budget into accounting system
JULY	Budget Tasks
6	Management Committee review of budget status
20	Board of Trustees approve Notice of Public Hearing for the FY 2017-18 Legal Budget
24	Publication of Notice of Public Hearing in official college newspaper
AUGUST	Budget Tasks
17	Public hearing for FY 2017-18 Legal Budget
17	Adoption of FY 2017-18 Legal Budget by Board of Trustees
21	Publication of JCCC Management Budget Manual for FY 2017-18
21	File Adopted Budget with state and county offices (Statutory deadline is August 25th)

II. Revenues

General/PTE Funds Revenue Budget 2017-2018



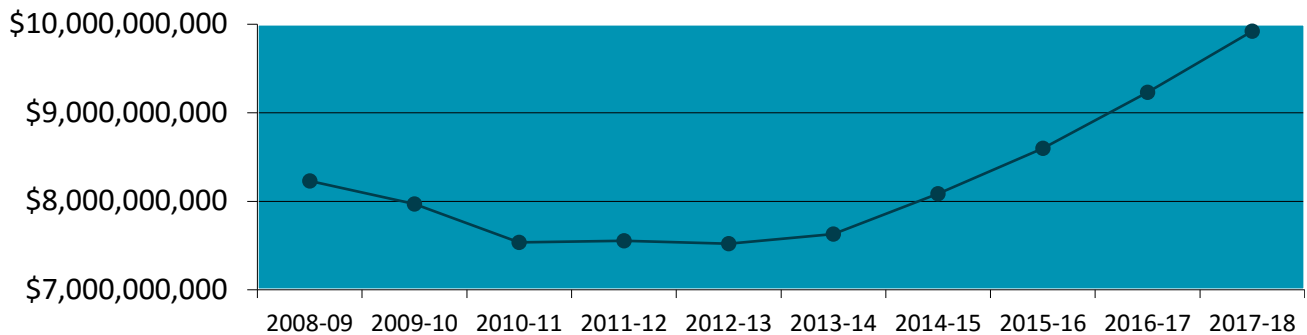
General/PTE Funds Revenues by Source



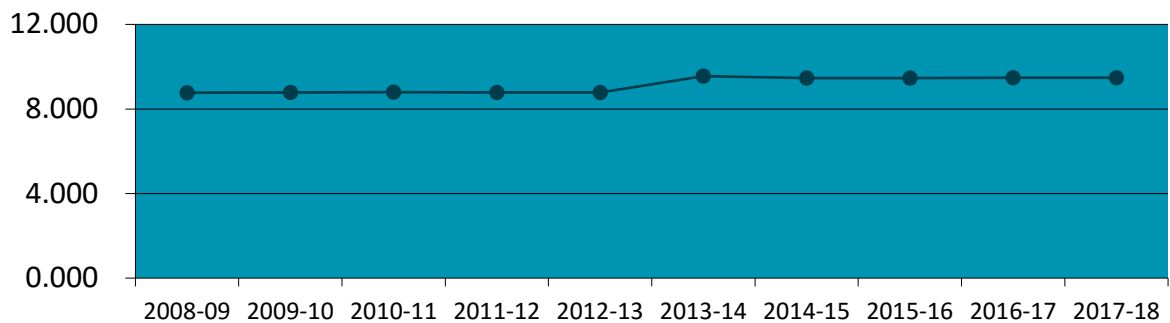
**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
ASSESSED VALUATION AND MILL LEVY**

<u>Fiscal Year</u>	<u>Assessed Valuation</u>	<u>% Increase</u>	<u>JCCC Mill Levy</u>	<u>% Increase</u>
2008-09	\$8,231,306,706	0.76%	8.768	0.22%
2009-10	\$7,969,528,237	-3.18%	8.784	0.18%
2010-11	\$7,535,717,941	-5.44%	8.799	0.17%
2011-12	\$7,551,985,565	0.22%	8.776	-0.26%
2012-13	\$7,520,503,387	-0.42%	8.785	0.10%
2013-14	\$7,630,978,170	1.47%	9.551	8.72%
2014-15	\$8,084,290,606	5.94%	9.461	-0.94%
2015-16	\$8,596,593,490	6.34%	9.469	0.08%
2016-17	\$9,229,880,308	7.37%	9.473	0.04%
Est. 2017-18	\$9,922,121,331	7.50%	9.473	0.00%

Assessed Valuation



JCCC Mill Levy



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

Updated November 2016

Mill Levy for a Residence at College and Quivira

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Total Mill Levy	109.198	109.287	115.348	116.202	115.881	116.617	114.936	118.176	119.154
JCCC Mill Levy	8.768	8.784	8.799	8.776	8.785	9.551	9.461	9.469	9.473
JCCC's portion of total Mill Levy	8%	8%	8%	8%	8%	8%	8%	8%	8%
Average Residential Value (ARV)	\$ 245,826	\$ 240,316	\$ 236,903	\$ 233,942	\$ 229,000	\$ 229,000	\$ 238,000	\$ 250,000	\$ 262,000
JCCC taxes on ARV	\$ 248	\$ 243	\$ 240	\$ 236	\$ 231	\$ 252	\$ 259	\$ 272	\$ 285
JCCC	8.768	8.784	8.799	8.776	8.785	9.551	9.461	9.469	9.473
Kansas Board of Regents	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Olathe USD 233	66.913	66.900	72.917	69.924	69.618	69.486	67.868	67.764	67.774
City of Overland Park	8.852	8.890	8.876	12.814	12.769	12.833	12.837	12.848	13.800
Johnson County, Library, Parks & Rec	23.165	23.213	23.256	23.188	23.209	23.247	23.270	26.595	26.607
	109.198	109.287	115.348	116.202	115.881	116.617	114.936	118.176	119.154
For Information:									
Shawnee Mission USD 512	52.094	55.318	57.192	56.135	55.766	55.611	55.911	54.059	54.940
Blue Valley USD 229	61.127	65.079	71.049	72.828	72.027	70.036	67.939	67.889	66.255
City of Olathe	24.908	24.837	24.840	24.924	24.794	24.818	24.701	24.688	24.708

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

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
ESTIMATED TAXES FOR AN AVERAGE RESIDENCE**

2016 Average Appraised Value - All Residential \$262,000 *

Residential Assessment Rate	11.5%
Assessed Value	<u>\$30,130</u>
JCCC Mill Levy	<u>9.473</u>
Taxes Levied	<u><u>\$285.42</u></u>

2017 Average Appraised Value - All Residential \$281,000 *

Residential Assessment Rate	11.5%
Assessed Value	<u>\$32,315</u>
JCCC Mill Levy	<u>9.473</u>
Taxes Levied	<u><u>\$306.12</u></u>
Increase Due to Appraised Value	<u><u>\$20.70</u></u>

* Source: Office of the County Appraiser

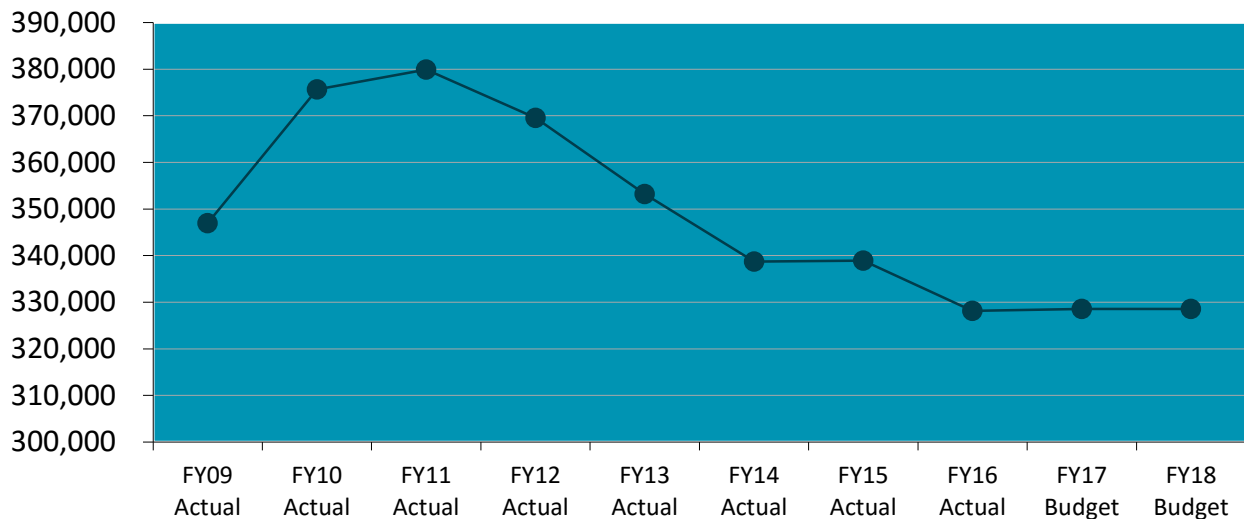
Ad Valorem Revenues All Funds



**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
CREDIT ENROLLMENT 10-YEAR HISTORY**

		<u>Student Credit Hours</u>	<u>% Change</u>	<u>Student FTE</u>
FY09	Actual	346,990	2.2%	11,566
FY10	Actual	375,671	8.3%	12,522
FY11	Actual	379,896	1.1%	12,663
FY12	Actual	369,562	-2.7%	12,319
FY13	Actual	353,239	-4.4%	11,775
FY14	Actual	338,743	-4.1%	11,291
FY15	Actual	338,897	0.0%	11,297
FY16	Actual	328,159	-3.2%	10,939
FY17	Budget	328,581	0.1%	10,953
FY18	Budget	328,581	0.0%	10,953

Student Credit Hours



Data Source: JCCC IR - Day 20 Student ODS

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
TUITION AND FEES ANALYSIS**

<u>Residence</u>	<u>2016-2017</u>		<u>2017-2018</u>	
	<u>Cost per Credit Hour</u>	<u>30 Credit Hours</u>	<u>Cost per Credit Hour</u>	<u>30 Credit Hours</u>
Johnson County	\$93	\$2,790	\$93	\$2,790
Other Kansas County	\$110	\$3,300	\$110	\$3,300
Out of State	\$220	\$6,600	\$220	\$6,600
Metro Rate	\$135	\$4,050	\$135	\$4,050

For comparative purposes, the following is provided:

University of Kansas

In State	\$319	\$9,570
Out of State	\$832	\$24,960
Additional Fees		Varies

Kansas State University

In State	\$300	\$9,012
Out of State	\$797	\$23,913
Additional Fees		Varies

Metropolitan CC

In District	\$95	\$2,850
Out of District	\$175	\$5,250
Metro Rate	N/A	N/A
Out of State	\$229	\$6,870

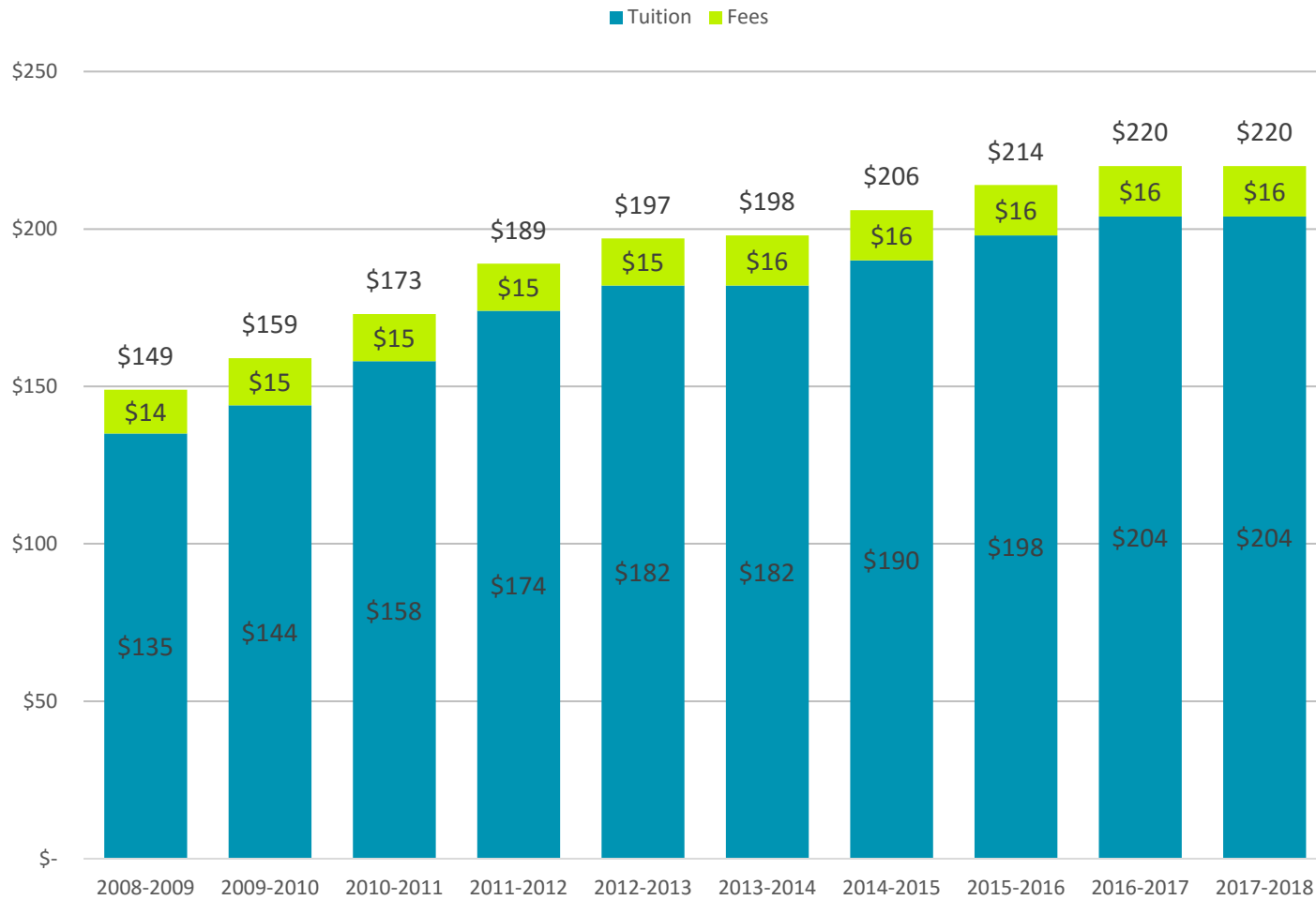
Johnson County Resident Tuition & Fees per Credit Hour



Kansas Resident Tuition & Fees per Credit Hour



Out of State Tuition & Fees per Credit Hour



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

KANSAS COMMUNITY COLLEGES
TUITION AND REQUIRED FEES RATES, Academic Year 2016-17

Institution	Residency Status	AY 2017 Tuition per credit hour	AY 2017 Required Fees per credit hour	Total
ALLEN COUNTY COMMUNITY COLLEGE	In-District	N/A	N/A	N/A
	Resident	60.00	35.00	95.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	60.00	35.00	95.00
	On-line	60.00	50.00	110.00
	International	147.00	35.00	182.00
BARTON COUNTY COMMUNITY COLLEGE	In-District (Barton County)	65.00	32.00	97.00
	Resident	72.00	32.00	104.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	103.00	32.00	135.00
	On-line	150.00	32.00	182.00
	International	155.00	32.00	187.00
BUTLER COUNTY COMMUNITY COLLEGE	In-District (Butler County)	67.00	19.50	86.50
	Resident	78.00	19.50	97.50
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	138.00	19.50	157.50
	On-line	67.00	19.50	86.50
	International	190.00	19.50	209.50
CLOUD COUNTY COMMUNITY COLLEGE	In-District (Cloud County)	69.00	30.00	99.00
	Resident	74.00	30.00	104.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	79.00	30.00	109.00
	On-line	74.00	55.00	129.00
	International	79.00	30.00	109.00
COFFEYVILLE COMMUNITY COLLEGE	In-District	35.00	37.00	72.00
	Resident	35.00	37.00	72.00
	Border state, non-resident (contiguous counties in OK, MO)	45.00	37.00	82.00
	Non-resident	84.00	37.00	121.00
	On-line	35.00	72.00	107.00
	International	100.00	99.00	199.00
COLBY COMMUNITY COLLEGE	In-District	65.00	40.00	105.00
	Resident	70.00	40.00	110.00
	Border state, non-resident (CO, NE, MO, OK, TX)	N/A	N/A	N/A
	Non-resident	124.00	40.00	164.00
	On-line	79.00	40.00	119.00
	International	150.00	40.00	190.00
COWLEY COUNTY COMMUNITY COLLEGE	In-District (Cowley County)	55.00	34.00	89.00
	Resident	65.00	34.00	99.00
	Border state, non-resident (OK)	75.00	34.00	109.00
	Non-resident	112.00	34.00	146.00
	On-line	55.00	59.00	114.00
	International	159.00	34.00	193.00
DODGE CITY COMMUNITY COLLEGE	In-District (Ford County)	30.00	40.00	70.00
	Resident	47.00	60.00	107.00
	Border state, non-resident (CO, NM, TX, OK, MI, NB, AZ, UT)	47.00	60.00	107.00
	Non-resident	55.00	60.00	115.00
	On-line	135.00		135.00
	International	60.00	65.00	125.00
FORT SCOTT COMMUNITY COLLEGE	In-District (Bourbon County)	47.00	47.00	94.00
	Resident	50.00	47.00	97.00
	Border state, non-resident (AR, CO, MO, NE, OK)	78.00	47.00	125.00
	Non-resident	106.00	47.00	153.00
	On-line	50.00	77.00	127.00
	International	128.00	47.00	175.00
GARDEN CITY COMMUNITY COLLEGE	In-District	N/A	N/A	N/A
	Resident	57.00	33.00	90.00
	Border state, non-resident (CO, MO, NE, NM, OK, TX)	N/A	N/A	N/A
	Non-resident	76.00	33.00	109.00
	On-line	147.00	-	147.00
	International	94.00	33.00	127.00

**KANSAS COMMUNITY COLLEGES
TUITION AND REQUIRED FEES RATES, Academic Year 2016-17**

Institution	Residency Status	AY 2017 Tuition per credit hour	AY 2017 Required Fees per credit hour	Total
HIGHLAND COMMUNITY COLLEGE	In-District (Doniphan County)	55.00	42.00	97.00
	Resident	69.00	42.00	111.00
	Border state, non-resident (IA, MO, NE; within 150 miles)	N/A	N/A	N/A
	Non-resident	69.00	42.00	111.00
	On-line	78.00	51.00	129.00
	International	264.00	42.00	306.00
HUTCHINSON COMMUNITY COLLEGE	In-District (Reno County)	74.00	19.00	93.00
	Resident	84.00	19.00	103.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	115.00	19.00	134.00
	On-line	74.00	36.00	110.00
	International	124.00	29.00	153.00
INDEPENDENCE COMMUNITY COLLEGE	In-District (Montgomery County)	53.50	40.00	93.50
	Resident	59.50	40.00	99.50
	Border state, non-resident (AR, CO, MO, NE, OK)	N/A	N/A	N/A
	Non-resident	99.50	40.00	139.50
	On-line	43.50	40.00	83.50
	International	151.00	40.00	191.00
JOHNSON COUNTY COMMUNITY COLLEGE	In-District (Johnson County)	77.00	16.00	93.00
	Resident	94.00	16.00	110.00
	Border state, non-resident	119.00	16.00	135.00
	Non-resident	204.00	16.00	220.00
	On-line	N/A	N/A	N/A
	International	204.00	16.00	220.00
KANSAS CITY KANSAS COMMUNITY COLLEGE	In-District	86.00	22.00	108.00
	Resident	86.00	22.00	108.00
	Border state, non-resident (5 counties in Missouri)	N/A	N/A	N/A
	Non-resident	246.00	22.00	268.00
	On-line	86.00	22.00	108.00
	International	246.00	22.00	268.00
LABETTE COMMUNITY COLLEGE	In-District	N/A	N/A	N/A
	Resident	49.00	43.00	92.00
	Border state, non-resident (AR, MO, OK)	70.00	43.00	113.00
	Non-resident	74.00	43.00	117.00
	On-line	49.00	73.00	122.00
	International	133.00	43.00	176.00
NEOSHO COUNTY COMMUNITY COLLEGE (Chanute Campus)	In-District (Neosho County)	67.00	31.00	98.00
	Resident	67.00	43.00	110.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	67.00	65.00	132.00
	On-line	67.00	56.00	123.00
	International	140.00	47.00	187.00
PRATT COMMUNITY COLLEGE	In-District	N/A	N/A	N/A
	Resident	59.00	42.00	101.00
	Border state, non-resident	N/A	N/A	N/A
	Non-resident	68.00	42.00	110.00
	On-line	106.00	41.00	147.00
	International	80.00	42.00	122.00
SEWARD COUNTY COMMUNITY COLLEGE	In-District (Seward County)	55.00	34.00	89.00
	Resident	59.00	34.00	93.00
	Border state, non-resident (CO, MO, NE, NM, OK, TX)	78.00	34.00	112.00
	Non-resident	93.00	34.00	127.00
	On-line	103.00	34.00	137.00
	International	93.00	34.00	127.00

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

\$92.74

PUBLIC TWO-YEAR COLLEGES							
Average Published In-District Tuition and Fees by State in 2016 Dollars							
Sorted High to Low for 2016-17 Cost							
State	2012-13	2013-14	2014-15	2015-16	2016-17	1-Year % Change	4-Year % Change
Vermont	\$7,132	\$7,304	\$7,394	\$7,593	\$7,740	2%	9%
New Hampshire	\$7,075	\$6,938	\$6,578	\$6,566	\$6,525	-1%	-8%
South Dakota	\$5,743	\$5,708	\$5,762	\$6,189	\$6,318	2%	10%
Massachusetts	\$5,372	\$5,297	\$5,362	\$5,744	\$5,873	2%	9%
Minnesota	\$5,640	\$5,535	\$5,436	\$5,436	\$5,377	-1%	-5%
New York	\$4,677	\$4,758	\$4,900	\$5,145	\$5,261	2%	12%
Pennsylvania	\$4,412	\$4,584	\$4,745	\$4,969	\$5,164	4%	17%
Virginia	\$4,403	\$4,460	\$4,606	\$4,842	\$4,948	2%	12%
South Carolina	\$4,462	\$4,627	\$4,689	\$4,812	\$4,938	3%	11%
Iowa	\$4,465	\$4,520	\$4,569	\$4,776	\$4,916	3%	10%
Kentucky	\$4,413	\$4,452	\$4,506	\$4,692	\$4,913	5%	11%
Oregon	\$4,435	\$4,563	\$4,605	\$4,696	\$4,759	1%	7%
New Jersey	\$4,370	\$4,395	\$4,485	\$4,638	\$4,724	2%	8%
Ohio	\$4,420	\$4,506	\$4,577	\$4,572	\$4,535	-1%	3%
Maryland	\$4,082	\$4,112	\$4,176	\$4,310	\$4,417	2%	8%
Indiana	\$3,844	\$3,924	\$4,220	\$4,360	\$4,407	1%	15%
North Dakota	\$4,169	\$4,229	\$4,234	\$4,443	\$4,399	-1%	6%
Alabama	\$4,294	\$4,276	\$4,299	\$4,350	\$4,388	1%	2%
Wisconsin	\$4,233	\$4,305	\$4,355	\$4,504	\$4,294	-5%	1%
Colorado	\$3,757	\$3,858	\$3,939	\$4,111	\$4,284	4%	14%
Tennessee	\$3,843	\$3,877	\$3,986	\$4,193	\$4,282	2%	11%
Rhode Island	\$4,149	\$4,069	\$3,990	\$4,302	\$4,266	-1%	3%
Washington	\$4,457	\$4,436	\$4,339	\$4,207	\$4,200	0%	-6%
Connecticut	\$3,779	\$3,900	\$3,905	\$4,082	\$4,187	3%	11%
Louisiana	\$3,152	\$3,483	\$3,661	\$4,003	\$4,093	2%	30%
Idaho	\$3,271	\$3,809	\$3,787	\$3,904	\$4,025	3%	23%
West Virginia	\$3,070	\$3,377	\$3,769	\$3,861	\$3,948	2%	29%
Illinois	\$3,413	\$3,496	\$3,579	\$3,780	\$3,890	3%	14%
Hawaii	\$3,253	\$3,350	\$3,527	\$3,694	\$3,845	4%	18%
Oklahoma	\$3,322	\$3,387	\$3,532	\$3,678	\$3,788	3%	14%
Georgia	\$3,482	\$3,530	\$3,636	\$3,709	\$3,702	0%	6%
Utah	\$3,308	\$3,412	\$3,501	\$3,595	\$3,688	3%	11%
Delaware	\$3,270	\$3,373	\$3,506	\$3,598	\$3,664	2%	12%
Maine	\$3,501	\$3,501	\$3,525	\$3,520	\$3,643	3%	4%
Arkansas	\$2,935	\$3,097	\$3,209	\$3,431	\$3,597	5%	23%
Michigan	\$3,195	\$3,322	\$3,412	\$3,505	\$3,596	3%	13%
Montana	\$3,250	\$3,265	\$3,206	\$3,277	\$3,305	1%	2%
Missouri	\$3,034	\$3,076	\$3,109	\$3,221	\$3,246	1%	7%
Florida	\$3,247	\$3,236	\$3,208	\$3,261	\$3,242	-1%	0%
Wyoming	\$2,563	\$2,684	\$2,733	\$2,804	\$2,992	7%	17%
Nebraska	\$2,732	\$2,757	\$2,791	\$2,918	\$2,979	2%	9%
Nevada	\$2,836	\$2,781	\$2,727	\$2,828	\$2,910	3%	3%
Kansas	\$2,644	\$2,620	\$2,706	\$2,802	\$2,885	3%	9%
Mississippi	\$2,379	\$2,465	\$2,555	\$2,607	\$2,773	6%	17%
Arizona	\$2,315	\$2,404	\$2,455	\$2,495	\$2,549	2%	10%
North Carolina	\$2,271	\$2,321	\$2,323	\$2,347	\$2,425	3%	7%
Texas	\$2,254	\$2,271	\$2,313	\$2,343	\$2,409	3%	7%
New Mexico	\$1,673	\$1,664	\$1,671	\$1,670	\$1,664	0%	-1%
California	\$1,490	\$1,468	\$1,442	\$1,434	\$1,429	0%	-4%

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

SOURCE: The College Board, Annual Survey of Colleges.

This table was prepared in October 2016.

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 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

*Sustainability Fee implemented in Spring 2010

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
CREDIT COURSE FEE SCHEDULE**

Subject Code	Course Number	Course Title	Fee Amount
FLR	130	Principles Traditional Design	\$100.00
FLR	150	Contemporary Design Styles	\$100.00
FLR	220	Wedding Design	\$100.00
FLR	250	Special Event Designs	\$100.00
HORT	205	Plant Propagation	\$50.00
HORT	220	Herbaceous Plants	\$50.00
HORT	265	Landscape Construction	\$100.00
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	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	261	Applied Woodwind I (Private)	\$150.00
MUS	263	Applied Woodwind III (Private)	\$150.00
RREL	110	Intro Railroad Signal Systems	\$700.00
RREL	112	Track Circuits and Systems	\$700.00
RREL	114	Traffic Cntrl, Sw Mach & Lock	\$1,400.00
RREL	116	I/L Class, Crossing & Gates	\$1,400.00
RRIT	145	Frog Welding	\$1,400.00
RRTC	123	Introduction/Conductor Service	\$700.00
RRTC	175	Conductor Mechanical Operatior	\$700.00
RRTC	261	Conductor Service	\$700.00
RRTC	263	General Code/Operating Rules	\$1,400.00
RRTC	267	Conductor Field Application	\$700.00
RRTM	130	Freight Car Yard Inspection	\$700.00
RRTM	131	Freight Car Repair Track Insp	\$700.00
RRTM	152	Freight Car Air Brakes, Basic	\$700.00

Kansas Community & 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 2016 Funding	FY 2017 Funding	Increase/ (Decrease)	FY 2016 Funding	FY 2017 Funding	Increase/ (Decrease)	FY 2016 Funding	FY 2017 Funding	Increase/ (Decrease)
Allen CC	\$1,327,682	\$1,274,575	(\$53,107)	\$3,473,421	\$3,334,484	(\$138,937)	\$4,801,103	\$4,609,059	(\$192,044)
Barton CC	\$3,519,807	\$3,379,015	(\$140,792)	\$4,395,227	\$4,219,418	(\$175,809)	\$7,915,034	\$7,598,433	(\$316,601)
Butler CC	\$4,210,703	\$4,042,275	(\$168,428)	\$10,543,448	\$10,121,710	(\$421,738)	\$14,754,151	\$14,163,985	(\$590,166)
Cloud County CC	\$1,364,544	\$1,309,962	(\$54,582)	\$3,063,686	\$2,941,139	(\$122,547)	\$4,428,230	\$4,251,101	(\$177,129)
Coffeyville CC	\$1,221,618	\$1,172,753	(\$48,865)	\$1,798,887	\$1,726,932	(\$71,955)	\$3,020,505	\$2,899,685	(\$120,820)
Colby CC	\$686,652	\$659,186	(\$27,466)	\$1,361,837	\$1,307,364	(\$54,473)	\$2,048,489	\$1,966,550	(\$81,939)
Cowley CC	\$2,522,617	\$2,421,712	(\$100,905)	\$4,410,683	\$4,234,256	(\$176,427)	\$6,933,300	\$6,655,968	(\$277,332)
Dodge City CC	\$1,175,522	\$1,128,501	(\$47,021)	\$1,512,063	\$1,451,580	(\$60,483)	\$2,687,585	\$2,580,081	(\$107,504)
Ft.Scott CC	\$1,508,091	\$1,447,767	(\$60,324)	\$1,933,386	\$1,856,051	(\$77,335)	\$3,441,477	\$3,303,818	(\$137,659)
Garden City CC	\$1,012,931	\$972,414	(\$40,517)	\$1,691,376	\$1,623,721	(\$67,655)	\$2,704,307	\$2,596,135	(\$108,172)
Highland CC	\$1,833,643	\$1,760,297	(\$73,346)	\$3,984,114	\$3,824,749	(\$159,365)	\$5,817,757	\$5,585,046	(\$232,711)
Hutchinson CC	\$4,025,083	\$3,864,080	(\$161,003)	\$5,104,177	\$4,900,010	(\$204,167)	\$9,129,260	\$8,764,090	(\$365,170)
Independence CC	\$558,696	\$536,348	(\$22,348)	\$1,429,492	\$1,372,312	(\$57,180)	\$1,988,188	\$1,908,660	(\$79,528)
Johnson County CC	\$6,331,211	\$6,077,963	(\$253,248)	\$15,221,801	\$14,612,929	(\$608,872)	\$21,553,012	\$20,690,892	(\$862,120)
Kansas City Kansas CC	\$4,327,739	\$4,154,629	(\$173,110)	\$5,988,313	\$5,748,780	(\$239,533)	\$10,316,052	\$9,903,409	(\$412,643)
Labette CC	\$1,129,177	\$1,084,010	(\$45,167)	\$1,612,947	\$1,548,429	(\$64,518)	\$2,742,124	\$2,632,439	(\$109,685)
Neosho County CC	\$1,346,013	\$1,292,172	(\$53,841)	\$1,515,432	\$1,454,815	(\$60,617)	\$2,861,445	\$2,746,987	(\$114,458)
Pratt CC	\$1,189,810	\$1,142,218	(\$47,592)	\$1,233,313	\$1,183,980	(\$49,333)	\$2,423,123	\$2,326,198	(\$96,925)
Seward County CC	\$1,184,770	\$1,137,379	(\$47,391)	\$1,831,297	\$1,758,045	(\$73,252)	\$3,016,067	\$2,895,424	(\$120,643)
CC Subtotal	\$40,476,309	\$38,857,256	(\$1,619,053)	\$72,104,900	\$69,220,704	(\$2,884,196)	\$112,581,209	\$108,077,960	(\$4,503,249)
Flint Hills Technical College	\$1,782,114	\$1,710,829	(\$71,285)	\$481,112	\$461,868	(\$19,244)	\$2,263,226	\$2,172,697	(\$90,529)
Manhattan Area Technical College	\$1,888,581	\$1,813,038	(\$75,543)	\$449,053	\$431,091	(\$17,962)	\$2,337,634	\$2,244,129	(\$93,505)
North Central Kansas Technical College	\$2,780,418	\$2,669,201	(\$111,217)	\$747,522	\$717,621	(\$29,901)	\$3,527,940	\$3,386,822	(\$141,118)
Northwest Kansas Technical College	\$2,167,150	\$2,080,464	(\$86,686)	\$559,765	\$537,374	(\$22,391)	\$2,726,915	\$2,617,838	(\$109,077)
Salina Area Technical College	\$1,902,359	\$1,826,265	(\$76,094)	\$107,905	\$103,589	(\$4,316)	\$2,010,264	\$1,929,854	(\$80,410)
Wichita Area Technical College	\$4,631,422	\$4,446,165	(\$185,257)	\$1,879,175	\$1,804,008	(\$75,167)	\$6,510,597	\$6,250,173	(\$260,424)
TC Subtotal	\$15,152,044	\$14,545,962	(\$606,082)	\$4,224,532	\$4,055,551	(\$168,981)	\$19,376,576	\$18,601,513	(\$775,063)
Washburn Institute of Technology	\$2,672,608	\$2,565,704	(\$106,904)	\$166,897	\$160,221	(\$6,676)	\$2,839,505	\$2,725,925	(\$113,580)
Total Distribution	\$58,300,961	\$55,968,922	(\$2,332,039)	\$76,496,329	\$73,436,476	(\$3,059,853)	\$134,797,290	\$129,405,398	(\$5,391,892)

-4.0%

SOURCE: Kansas Board of Regents

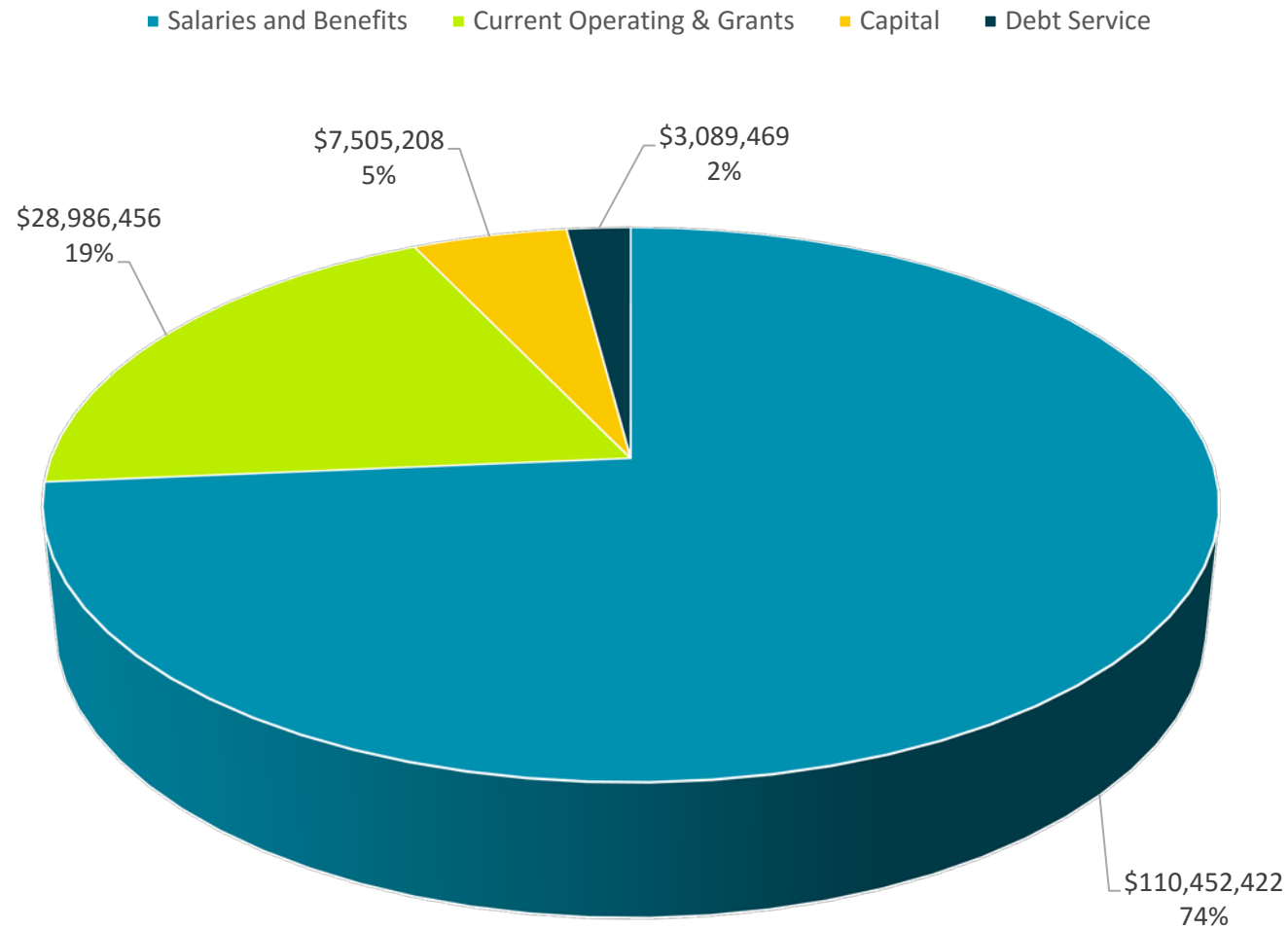
Kansas Board of Regents State Funding Distribution FY 2017

Institution	SB 155	AOK Proviso Adult Tuition	GED Accelerator	Vocational Education Capital Outlay Aid Distribution	Technology Grant	Tiered Technical Education State Aid	Non-Tiered Credit Hour Grant	TOTALS
Allen CC	\$246,494				\$13,601	\$1,274,575	\$3,334,484	\$4,869,154
Barton CC	\$185,759	\$37,836	\$4,680		\$18,703	\$3,379,015	\$4,219,418	\$7,845,411
Butler CC	\$214,444				\$23,802	\$4,042,275	\$10,121,710	\$14,402,231
Cloud County CC	\$83,161				\$16,151	\$1,309,962	\$2,941,139	\$4,350,413
Coffeyville CC	\$307,105			\$123,688	\$16,151	\$1,172,753	\$1,726,932	\$3,346,629
Colby CC	\$45,959				\$16,151	\$659,186	\$1,307,364	\$2,028,660
Cowley CC	\$242,439		\$1,670	\$143,350	\$18,703	\$2,421,712	\$4,234,256	\$7,062,130
Dodge City CC	\$160,597	\$5,871		\$127,659	\$16,151	\$1,128,501	\$1,451,580	\$2,890,359
Ft.Scott CC	\$433,056	\$16,324	(\$1,330)		\$16,151	\$1,447,767	\$1,856,051	\$3,768,019
Garden City CC	\$63,921	\$480	(\$660)		\$16,151	\$972,414	\$1,623,721	\$2,676,027
Highland CC	\$676,552	\$23,175	\$2,170	\$135,653	\$17,853	\$1,760,297	\$3,824,749	\$6,440,449
Hutchinson CC	\$946,769	\$8,780	\$4,840	\$209,368	\$24,651	\$3,864,080	\$4,900,010	\$9,958,498
Independence CC	\$26,442				\$16,151	\$536,348	\$1,372,312	\$1,951,253
Johnson County CC	\$486,767	\$7,627	\$10,330	\$347,555	\$37,404	\$6,077,963	\$14,612,929	\$21,580,575
Kansas City Kansas CC	\$535,380	\$56,560	\$7,670	\$215,379	\$24,651	\$4,154,629	\$5,748,780	\$10,743,049
Labette CC	\$41,322				\$13,603	\$1,084,010	\$1,548,429	\$2,687,364
Neosho County CC	\$350,417	\$9,851	\$1,330		\$16,151	\$1,292,172	\$1,454,815	\$3,124,736
Pratt CC	\$83,663			\$127,925	\$11,905	\$1,142,218	\$1,183,980	\$2,549,691
Seward County CC	\$476,423	\$16,449	\$11,850	\$131,468	\$16,151	\$1,137,379	\$1,758,045	\$3,547,765
CC Subtotal	\$5,606,670	\$182,953	\$42,550	\$1,562,045	\$350,235	\$38,857,256	\$69,220,704	\$115,822,413
Flint Hills Technical College	\$355,920			\$138,681		\$1,710,829	\$461,868	\$2,667,298
Manhattan Area Technical College	\$198,357			\$142,770		\$1,813,038	\$431,091	\$2,585,256
North Central Kansas Technical College	\$120,590			\$147,231		\$2,669,201	\$717,621	\$3,654,643
Northwest Kansas Technical College	\$26,884			\$129,335		\$2,080,464	\$537,374	\$2,774,057
Salina Area Technical College	\$267,592			\$123,892		\$1,826,265	\$103,589	\$2,321,338
Wichita Area Technical College	\$1,336,974	\$39,327	\$8,680	\$208,356		\$4,446,165	\$1,804,008	\$7,843,510
TC Subtotal	\$2,306,317	\$39,327	\$8,680	\$890,265	\$0	\$14,545,962	\$4,055,551	\$21,846,102
Washburn Institute of Technology	\$1,452,735	\$85,619	\$33,030	\$164,138	\$32,301	\$2,565,704	\$160,221	\$4,493,748
Total Distribution	\$9,365,722	\$307,899	\$84,260	\$2,616,448	\$382,536	\$55,968,922	\$73,436,476	\$142,162,263

SOURCE: Kansas Board of Regents

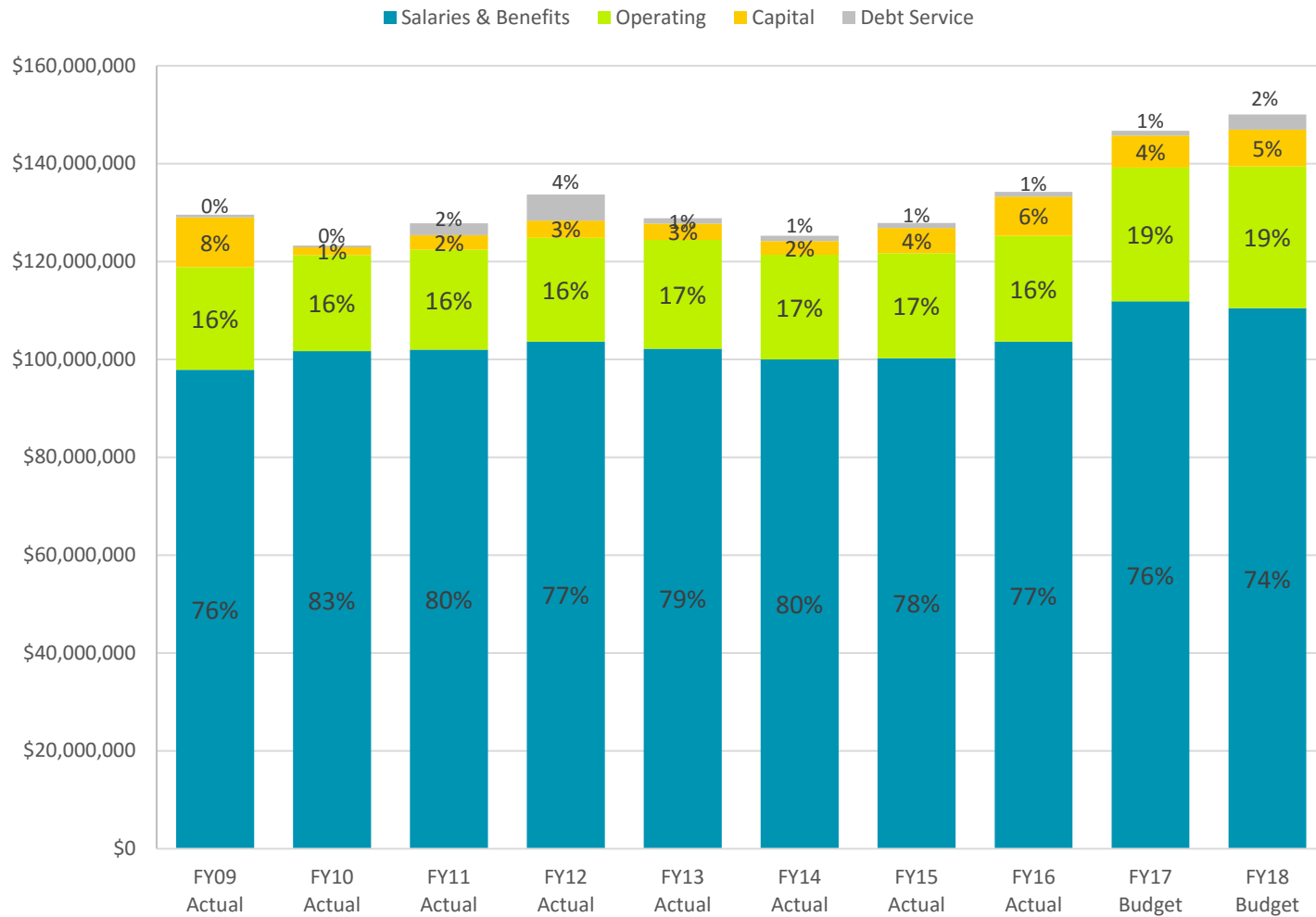
III. Expenses

General/PTE Funds Expense Budget 2017-2018



Total Expenses \$150,033,555

General/PTE Funds Expenses



IV. Summary Reports and Budgets by Fund

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET & RESERVES SUMMARY BY FUND**

	GENERAL/ PTE	CAPITAL OUTLAY	SPECIAL ASSESSMENTS	ADULT SUPP. ED.	MOTOR CYCLE	TRUCK DRIVING	AUXILIARY ENTERPRISE	STUDENT ACTIVITY	RESTRICTED & OTHER	TOTAL
Budgeted unencumbered cash balance 7/1/17	\$77,116,346	\$7,747,073	\$473,148	\$1,998,769	\$578,590	\$207,915	\$4,001,191	\$85,396	\$0	\$92,208,428
Revenue:										
Ad Valorem Property Taxes	95,731,966	5,299,231	364,178							101,395,375
Tuition and Fees	31,107,337			4,201,268	225,408	366,795		2,300,065	2,957,229	41,158,102
State Aid	20,870,336									20,870,336
Other Income	2,460,400			1,659,500				38,500		4,158,400
Investment Income	80,214	3,000		4,000			5,000	1,000		93,214
Grants & Restricted					20,000				85,751,169	85,771,169
Auxiliary Sales							11,856,800			11,856,800
	150,250,253	5,302,231	364,178	5,864,768	245,408	366,795	11,861,800	2,339,565	88,708,398	265,303,396
Expense:										
Salaries and Benefits	110,452,422			3,124,508	65,878	284,113	5,368,004	545,526	3,000,000	122,840,451
Current Operating & Grants	28,986,456		305,000	4,280,924	39,030	573,366	7,231,948	2,184,756	36,000,000	79,601,480
Capital	7,505,208	4,000,000		106,132		12,000	118,220		47,000,000	58,741,560
Debt Service	3,089,469	1,995,950							2,708,398	7,793,817
	150,033,555	5,995,950	305,000	7,511,564	104,908	869,479	12,718,172	2,730,282	88,708,398	268,977,308
Budgeted unencumbered cash balance 6/30/18	\$77,333,044	\$7,053,354	\$532,326	\$351,973	\$719,090	(\$294,769)	\$3,144,819	(\$305,321)	\$0	\$88,534,516
Mill Levy	8.938	.501	.034	--	--	--	--	--	--	9.473

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

	<u>Actual FY 2016</u>	<u>Budget FY 2017</u>	<u>Estimated FY 2017</u>	<u>Proposed Budget FY 2018</u>	<u>Estimated FY 2018</u>
Revenue:					
AdValorem (Property Taxes)	\$ 85,397,219	\$ 87,460,211	\$ 87,460,211	\$ 95,731,966	\$ 95,731,966
Tuition and Fees	30,110,838	31,107,337	31,107,337	31,107,337	31,107,337
State Grant	23,271,590	20,870,336	22,340,000	20,870,336	20,870,336
Other Income	2,625,407	2,420,685	2,420,685	2,460,400	2,460,400
Investment Income	184,775	78,641	78,641	80,214	80,214
Use of Reserves	-	4,771,286	-	-	-
	<hr/> 141,589,829	<hr/> 146,708,496	<hr/> 143,406,874	<hr/> 150,250,253	<hr/> 150,250,253
Expense:					
Salaries and Benefits	\$ 103,612,762	\$ 111,866,284	\$ 106,272,970	\$ 110,452,422	\$ 108,243,374
Current Operating & Grants	21,633,178	27,349,946	25,982,449	28,986,456	28,406,727
Capital	7,986,786	6,526,138	6,199,831	7,505,208	7,355,104
Debt Service	977,181	966,128	966,128	3,089,469	3,089,469
	<hr/> 134,209,907	<hr/> 146,708,496	<hr/> 139,421,378	<hr/> 150,033,555	<hr/> 147,094,673
Actual Expenditure Rate	94%		95%		98%
Contribution to Reserves	\$ 7,379,922	\$ -	\$ 3,985,496	\$ 216,698	\$ 3,155,580

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

	<u>Actual FY 2016</u>	<u>Budget FY 2017</u>	<u>Estimated FY 2017</u>	<u>Proposed Budget FY 2018</u>	<u>% Change to '17 Est.</u>	<u>% Change to '17 Budget</u>
Revenue:						
Ad Valorem (Property Taxes)	\$ 4,804,498	\$ 4,904,648	\$ 4,904,648	\$ 5,299,231	8%	8%
Investment Income	15,763	3,000	3,000	3,000	0%	0%
	<hr/> 4,820,261	<hr/> 4,907,648	<hr/> 4,907,648	<hr/> 5,302,231	<hr/> 8%	<hr/> 8%
Expense:						
Capital	1,681,166	1,750,000	1,750,000	4,000,000	129%	129%
Debt Service	250,000	2,453,108	2,453,108	1,995,950	-19%	-19%
	<hr/> 1,931,166	<hr/> 4,203,108	<hr/> 4,203,108	<hr/> 5,995,950	<hr/> 43%	<hr/> 43%
 Contribution to/(Use of) Reserves	 \$ 2,889,095	 \$ 704,540	 \$ 704,540	 \$ (693,719)		

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

	<u>Actual FY 2016</u>	<u>Budget FY 2017</u>	<u>Estimated FY 2017</u>	<u>Proposed Budget FY 2018</u>	<u>% Change to '17 Est.</u>	<u>% Change to '17 Budget</u>
Revenue:						
Tuition and Fees	\$ 3,772,246	\$ 4,344,280	\$ 4,344,280	\$ 4,201,268	-3%	-3%
Investment and Other Income	2,026,696	1,646,244	1,646,244	1,663,500	1%	1%
	<u>5,798,942</u>	<u>5,990,524</u>	<u>5,990,524</u>	<u>5,864,768</u>	<u>-2%</u>	<u>-2%</u>
Expense:						
Salaries and Benefits	\$ 2,377,404	\$ 2,898,289	\$ 2,608,460	\$ 3,124,508	20%	8%
Current Operating	3,281,618	4,323,441	\$ 3,674,925	4,280,924	16%	-1%
Capital	33,520	189,739	\$ 161,278	106,132	-34%	-44%
	<u>5,692,542</u>	<u>7,411,469</u>	<u>6,444,663</u>	<u>7,511,564</u>	<u>17%</u>	<u>1%</u>
Contribution to/(Use of) Reserves	106,400	(1,420,945)	(454,139)	(1,646,796)		

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

	<u>Actual FY 2016</u>	<u>Budget FY 2017</u>	<u>Estimated FY 2017</u>	<u>Proposed Budget FY 2018</u>	<u>% Change to '17 Est.</u>	<u>% Change to '17 Budget</u>
Revenue:						
Auxiliary Sales	\$ 11,628,509	\$ 12,385,700	\$ 12,385,700	\$ 11,856,800	-4%	-4%
Investment Income	13,608	5,000	5,000	5,000	0%	0%
	<u>11,642,117</u>	<u>12,390,700</u>	<u>12,390,700</u>	<u>11,861,800</u>	<u>-4%</u>	<u>-4%</u>
Expense:						
Salaries and Benefits	\$ 5,094,826	\$ 5,126,473	\$ 5,126,473	\$ 5,368,004	5%	5%
Current Operating	7,158,936	7,518,502	7,142,577	7,231,948	1%	-4%
Capital	99,750	506,379	253,190	118,220	-53%	-77%
Debt Service	250,000	250,000	250,000	-	-100%	-100%
	<u>12,603,512</u>	<u>13,401,354</u>	<u>12,772,239</u>	<u>12,718,172</u>	<u>0%</u>	<u>-5%</u>
Contribution to/(Use of) Reserves	(961,395)	(1,010,654)	(381,539)	(856,372)		

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

	<u>Actual FY 2016</u>	<u>Budget FY 2017</u>	<u>Estimated FY 2017</u>	<u>Proposed Budget FY 2018</u>	<u>% Change to '17 Est.</u>	<u>% Change to '17 Budget</u>
Revenue:						
Tuition and Fees	\$ 2,397,567	\$ 2,300,065	\$ 2,300,065	\$ 2,300,065	0%	0%
Investment and Other Income	53,087	40,735	40,735	39,500	-3%	-3%
	<u>2,450,654</u>	<u>2,340,800</u>	<u>2,340,800</u>	<u>2,339,565</u>	<u>0%</u>	<u>0%</u>
Expense:						
Salaries and Benefits	\$ 577,083	\$ 580,776	\$ 551,737	\$ 545,526	-1%	-6%
Current Operating	588,689	710,976	568,781	710,971	25%	0%
Capital	4,280	25,128	20,102	-	-100%	-100%
Grants/Scholarships	1,209,309	1,426,952	1,212,909	1,473,785	22%	3%
	<u>2,379,361</u>	<u>2,743,832</u>	<u>2,353,530</u>	<u>2,730,282</u>	<u>16%</u>	<u>0%</u>
Contribution to/(Use of) Reserves	71,293	(403,032)	(12,730)	(390,717)		

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
GENERAL/PTE FUND
ORGANIZATION SUMMARY BY ACCOUNT CODE

FY 2016-17 Budget								FY 2017-18 Budget Proposed						
ORG	ORGANIZATION NAME	SALARIES & BENEFITS	CURRENT OPERATING	CAPITAL	DEBT SERVICE	GRANTS	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING	CAPITAL	DEBT SERVICE	GRANTS	TOTAL	% CHANGE
1101	Business Administration	1,043,440	2,500				1,045,940	815,633	2,250				817,883	-21.8%
1102	Journalism & Media Comm	326,528	1,000				327,528	250,246	5,460				255,706	-21.9%
1103	Fine Arts	643,813	16,000	5,950			665,763	448,292	40,331	5,070			493,693	-25.8%
1104	English	4,061,233	29,000				4,090,233	3,128,180	32,000				3,160,180	-22.7%
1105	Foreign Languages	944,437	2,500				946,937	659,933	2,750				662,683	-30.0%
1106	Speech	1,282,404	3,500				1,285,904	1,041,627	4,000				1,045,627	-18.7%
1107	Debate		1,975				1,975		1,975				1,975	0.0%
1108	Theater	376,923	37,850				414,773	299,720	43,800				343,520	-17.2%
1109	Music	621,305	9,000	9,983			640,288	455,417	35,545	7,000			497,962	-22.2%
1110	Architecture	212,709	1,094				213,803	160,470	1,850				162,320	-24.1%
1111	Mathematics	4,270,710	28,070				4,298,780	3,325,569	27,500				3,353,069	-22.0%
1112	Engineering	112,090	1,000				113,090	84,413	500				84,913	-24.9%
1113	Humanities	1,140,338	3,500				1,143,838	887,982	3,500				891,482	-22.1%
1115	Sciences	452,630	15,000				467,630	256,626	26,000				282,626	-39.6%
1116	Physical Science							68,070	3,969				72,039	100.0%
1117	Health, Phys Ed & Rec	1,030,535	32,000				1,062,535	853,277	32,000				885,277	-16.7%
1119	History	1,025,649	4,500				1,030,149	855,508	4,500				860,008	-16.5%
1120	Political Science	236,032	5,900				241,932	200,153	6,400				206,553	-14.6%
1121	Anthropology	338,747	4,000				342,747	274,460	5,900				280,360	-18.2%
1122	Psychology	1,010,307	3,000				1,013,307	809,977	3,000				812,977	-19.8%
1123	Sociology	878,465	3,000				881,465	624,359	3,150				627,509	-28.8%
1124	Internatl Archaeological Field Sch		7,000				7,000	750	6,500				7,250	3.6%
1125	Reading	443,747	2,000				445,747	396,117	2,600				398,717	-10.6%
1126	Economics	811,191	100				811,291	683,671	100				683,771	-15.7%
1127	Human Sciences	965,850	4,300	5,938			976,088	772,148	27,854				800,002	-18.0%
1128	Biology	1,693,185	56,000	34,025			1,783,210	1,272,380	65,336	5,000			1,342,716	-24.7%
1129	Chemistry	1,609,424	40,000	5,304			1,654,728	1,168,688	63,830				1,232,518	-25.5%
1130	Geosciences	293,511	500				294,011	227,911	2,595				230,506	-21.6%
1131	Organismal Biology	130,586	3,000				133,586	88,775	4,700				93,475	-30.0%
1132	Physics	421,814	2,500	833			425,147	308,569	11,594				320,163	-24.7%
1133	Environmental Science	225,581	1,000				226,581	221,679	9,639				231,318	2.1%
1201	Fashion Merchandising & Design	506,188	7,100				513,288	347,007	8,150				355,157	-30.8%
1202	Accounting	855,232	3,700				858,932	679,920	4,025				683,945	-20.4%
1203	Marketing Management	315,798	5,840				321,638	243,148	5,840				248,988	-22.6%
1204	Business Office Technology	301,852	3,310				305,162	229,002	3,410				232,412	-23.8%
1205	Hospitality Management	1,587,407	198,340	1,650			1,787,397	1,181,480	210,330				1,391,810	-22.1%
1206	Paralegal	375,553	4,000				379,553	272,058	3,300				275,358	-27.5%
1207	Information Systems	1,237,191	6,500				1,243,691	974,808	7,148				981,956	-21.0%
1208	Graphic Design	657,355	17,200				674,555	553,285	18,300				571,585	-15.3%
1210	Automotive Technology	503,843	18,000				521,843	413,128	28,025				441,153	-15.5%
1211	Computer Drafting & Design	370,843	10,500				381,343	284,466	36,100				320,566	-15.9%
1212	Electronics Technology	181,102	15,200				196,302	151,726	30,080				181,806	-7.4%

Note: The FY 2016-17 budget includes fringe benefit calculations on salaries and wages. Final fringe benefit calculations will be applied after salary adjustments are approved and will be allocated at the org level in the final 2017-18 budget.

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
GENERAL/PTE FUND
ORGANIZATION SUMMARY BY ACCOUNT CODE

FY 2016-17 Budget								FY 2017-18 Budget Proposed						
ORG	ORGANIZATION NAME	SALARIES & BENEFITS	CURRENT OPERATING	DEBT CAPITAL	SERVICE	GRANTS	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING	DEBT CAPITAL	SERVICE	GRANTS	TOTAL	% CHANGE
1214	Fire Science	174,046	24,230				198,276	143,033	25,150				168,183	-15.2%
1215	Administration of Justice	310,080	1,300				311,380	265,995	1,600				267,595	-14.1%
1216	Police Academy	189,237	23,500				212,737	134,606	23,500				158,106	-25.7%
1218	Dental Hygiene	622,310	55,380				677,690	478,245	55,345				533,590	-21.3%
1219	Nursing	1,646,493	52,615	11,360			1,710,468	1,269,301	54,075				1,323,376	-22.6%
1220	Emergency Medical Science	929,237	106,046				1,035,283	808,037	150,490				958,527	-7.4%
1221	Dental Health on Wheels	105,009	4,500				109,509	87,695	4,500				92,195	-15.8%
1223	Interior Merchandising & Design	445,970	15,802				461,772	312,250	17,545				329,795	-28.6%
1224	Fine Art Photography	163,874	13,500	9,100			186,474	220,695	61,850				282,545	51.5%
1225	HVAC	360,634	26,500				387,134	290,070	45,300				335,370	-13.4%
1226	Metal Fab (Welding) Technology	348,337	30,500				378,837	220,501	40,000				260,501	-31.2%
1229	Industrial Technology	125,417	1,200				126,617	94,911	1,200				96,111	-24.1%
1231	Personal Computer Applications	344,290	7,500				351,790	278,606	7,500				286,106	-18.7%
1237	Desktop Publishing	236,639	442				237,081	197,459	442				197,901	-16.5%
1238	Neurodiagnostic Technology	98,419	10,785	60,000			169,204	72,834	42,200				115,034	-32.0%
1241	Respiratory Care	223,381	64,588				287,969	179,285	89,355				268,640	-6.7%
1243	Practical Nursing	705,774	38,240				744,014	532,157	38,400	20,000			590,557	-20.6%
1244	Cosmetology	708,800	60,879				769,679	544,789	60,858				605,647	-21.3%
1247	Entrepreneurship	195,279	1,000				196,279	155,067	850				155,917	-20.6%
1253	Biotechnology	118,018	21,228	2,599			141,845	83,704	20,500				104,204	-26.5%
1255	KS Board of Regents - Nursing Grant	26,425					26,425	0					0	-100.0%
1256	Zamierowski Endowed Professorship	71,559					71,559	40,397					40,397	-43.5%
1259	Web Applications	430,328	1,800				432,128	339,478	1,800				341,278	-21.0%
1262	Healthcare Information Systems	282,321	48,500				330,821	227,636	48,500				276,136	-16.5%
1263	Sustainable Agriculture	3,852	2,000				5,852	9,825	2,000				11,825	102.1%
1267	Medical Info Revenue Mgmt	243,425	1,200				244,625	192,198	1,200				193,398	-20.9%
1268	Health Occupations	446,015	38,750				484,765	366,083	50,750				416,833	-14.0%
1272	Vocational Capital Outlay			330,112			330,112		240,000	90,000			330,000	0.0%
1273	Technology Equipment Grant			38,962			38,962		38,962				38,962	0.0%
1274	Horticulture	196,207	21,090	14,000			231,297	165,567	21,200				186,767	-19.3%
1275	Construction Management Tech	126,966	1,700				128,666	96,715	1,700				98,415	-23.5%
1277	Railroad Industrial Technology	1,033,876	10,340				1,044,216	786,053	26,550				812,603	-22.2%
1278	Information Technology	771,436	13,000				784,436	643,080	12,000				655,080	-16.5%
1279	Electrical Technology	193,185	20,000				213,185	126,411	20,000				146,411	-31.3%
1280	Education	164,834	9,350				174,184	123,635	8,000				131,635	-24.4%
1281	Dir Early Collg, Comm Outrch & STEM	109,727	32,525				142,252	120,869	25,636				146,505	3.0%
1283	Railroad Mechanical Operations	468,814	2,900				471,714	317,660	1,900				319,560	-32.3%
1286	NARS	139,510	1,409,600				1,549,110	96,132	1,408,500				1,504,632	-2.9%
1287	Game Development	264,893	3,200				268,093	213,891	8,300				222,191	-17.1%
1288	Animation	294,741	900				295,641	240,063	900				240,963	-18.5%
1289	Industrial Maintenance	35,929	8,500				44,429	89,534	8,500	75,000			173,034	289.5%
1291	Interpreting for Professions	35,896					35,896	31,250					31,250	-12.9%

Note: The FY 2016-17 budget includes fringe benefit calculations on salaries and wages. Final fringe benefit calculations will be applied after salary adjustments are approved and will be allocated at the org level in the final 2017-18 budget.

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
GENERAL/PTE FUND
ORGANIZATION SUMMARY BY ACCOUNT CODE

FY 2016-17 Budget								FY 2017-18 Budget Proposed						
ORG	ORGANIZATION NAME	SALARIES & BENEFITS	CURRENT OPERATING	CAPITAL	DEBT SERVICE	GRANTS	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING	CAPITAL	DEBT SERVICE	GRANTS	TOTAL	% CHANGE
1403	Community Education	157,281					157,281	97,021					97,021	-38.3%
1404	Transportation-Continuing Ed	176,901	2,400				179,301	114,557	2,400				116,957	-34.8%
1405	Professional Education	184,205					184,205	148,233					148,233	-19.5%
1406	Youth Programs	7,277					7,277	0					0	-100.0%
1407	Business Workshops/Seminars	155,304					155,304	28,157					28,157	-81.9%
1409	Microcomputer Training	104,855					104,855	0					0	-100.0%
1410	CC Programming - Box Office	142,734					142,734	120,623					120,623	-15.5%
1412	Health & Human Services	147,938					147,938	66,994					66,994	-54.7%
1413	Personal Enrichment	8,595					8,595	0					0	-100.0%
1414	Developing Programs	20,919					20,919	0					0	-100.0%
1415	Public Safety Training	1,763					1,763	0					0	-100.0%
1416	Continuing Education	39,998	4,100				44,098	0	4,600				4,600	-89.6%
1419	Global English Institute	123,444	1,000				124,444	0	1,000				1,000	-99.2%
1420	Continuing Educ Event Management	720	925				1,645		0				0	-100.0%
1421	Adult Education & Literacy	318,937	9,500				328,437	169,833	62,555				232,388	-29.2%
1439	CE - NARS	26,964					26,964	0					0	-100.0%
1440	Supply Chain and Logistics	46,405					46,405	0					0	-100.0%
1441	CC Sales and Marketing	203,273					203,273	151,744					151,744	-25.3%
1442	CC Operations	605,967					605,967	472,520					472,520	-22.0%
1443	CC Art Education	123,881					123,881	91,990					91,990	-25.7%
1450	Accelerating Opportunity - Kansas	108,511	11,500				120,011	77,305	6,890				84,195	-29.8%
1458	Adult Education	15,422					15,422	0					0	-100.0%
1465	Marketing	92,934					92,934	0					0	-100.0%
1475	Migrant Even Start Grant	1,602					1,602	0					0	-100.0%
1488	Sports Clinics	25,178					25,178	14,076					14,076	-44.1%
1489	Visual Art Education	794					794	0					0	-100.0%
1492	JCAE Bridges	39,511	3,000				42,511	31,869	2,500				34,369	-19.2%
1501	Academic Achievement Center	394,427	2,300	1,100			397,827	329,213	3,850				333,063	-16.3%
1502	Math Resource Center	284,205	1,800				286,005	259,651	3,300				262,951	-8.1%
1503	College Now	2,655	2,179,017				2,181,672	2,400	2,253,000				2,255,400	3.4%
1504	Writing Center	429,601	5,800				435,401	360,963	6,650				367,613	-15.6%
1505	ASL English Interpreter Prep	526,735	10,010				536,745	399,372	10,500				409,872	-23.6%
1506	Learning Strategies	144,730	2,500				147,230	147,433	1,320				148,753	1.0%
1516	Anatomy Open Lab	44,145	250				44,395	33,976	25,400				59,376	33.7%
1517	Science Resource Center	254,920	1,000				255,920	314,946	3,100	11,000			329,046	28.6%
1519	Language Resource Center							46,000					46,000	100.0%
3103	KSBDC	254,167	36,781				290,948	123,620	36,781				160,401	-44.9%
3109	KSBDC Workshop/Prog Dev Fund	2,250					2,250	0					0	-100.0%
3126	PTAC-Procurement Tech Assist Center	27,326					27,326	0					0	-100.0%
3317	Community Based Learning	139,980	4,450				144,430	91,298	5,350				96,648	-33.1%
3321	Professional Recital Series		11,200				11,200		11,200				11,200	0.0%
3342	Kansas Studies Institute	22,228	27,000				49,228	20,515	27,000				47,515	-3.5%

Note: The FY 2016-17 budget includes fringe benefit calculations on salaries and wages. Final fringe benefit calculations will be applied after salary adjustments are approved and will be allocated at the org level in the final 2017-18 budget.

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
GENERAL/PTE FUND
ORGANIZATION SUMMARY BY ACCOUNT CODE

FY 2016-17 Budget								FY 2017-18 Budget Proposed						
ORG	ORGANIZATION NAME	SALARIES & BENEFITS	CURRENT OPERATING	CAPITAL	DEBT SERVICE	GRANTS	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING	CAPITAL	DEBT SERVICE	GRANTS	TOTAL	% CHANGE
3345	Center for American Indian Studies	17,802					17,802	0					0	-100.0%
3348	American Indian Studies		20,000				20,000		20,000				20,000	0.0%
3350	Collaboration Center	179,589	30,000				209,589	182,785	33,000				215,785	3.0%
4102	Library	1,382,581	474,474	151,357			2,008,412	1,067,685	485,500	155,000			1,708,185	-14.9%
4202	Nerman Museum	694,254	308,615				1,002,869	525,361	308,615				833,976	-16.8%
4301	Creative & Content Department	875,753	64,980	800			941,533	614,858	58,550				673,408	-28.5%
4302	Document Services	719,113	583,575				1,302,688	498,866	614,575				1,113,441	-14.5%
4303	Administrative Photography	77,596	4,080				81,676	52,760	4,080				56,840	-30.4%
4305	Digital Department	345,814	5,200				351,014	344,863	4,075				348,938	-0.6%
4311	Audio Visual Services	424,582	42,450	169,100			636,132	306,539	155,550	8,000			470,089	-26.1%
4312	Video Services	1,053,844	49,000	59,500			1,162,344	820,408	116,200	32,800			969,408	-16.6%
4314	Educational Tech/Distance Learning	746,675	53,000	9,637			809,312	425,686	60,490				486,176	-39.9%
4321	College Communication / Planning	641,613	717,430	2,000			1,361,043	349,113	798,800				1,147,913	-15.7%
4401	Academic Technology Services	3,190,374	378,090				3,568,464	2,429,245	265,490				2,694,735	-24.5%
4408	Inst Information Technology Plans		359,329	640,935			1,000,264		1,000,264				1,000,264	0.0%
4601	VP Academic Affairs / CAO	520,518	22,860	1,600			544,978	345,112	115,100				460,212	-15.6%
4603	Curriculum & Academic Quality	150,824	3,000				153,824	111,556	5,800				117,356	-23.7%
4604	Dean of Business	323,268	29,200				352,468	252,270	31,650				283,920	-19.4%
4605	Dean, Arts, Humanities&Soc Sciences	424,576	15,300				439,876	314,764	20,200				334,964	-23.9%
4606	Dean Health Care Profsns & Wellness	232,020	4,100				236,120	165,437	5,100				170,537	-27.8%
4607	Physical Education & Athletic	319,588	26,055	6,395			352,038	217,377	17,850				235,227	-33.2%
4610	Professor/Dean, Communications	291,176	14,500				305,676	193,387	14,500				207,887	-32.0%
4611	Staff Development	763,737	503,346	1,400			1,268,483	562,285	531,995				1,094,280	-13.7%
4612	AVP Continuing Education	480					480	0					0	-100.0%
4613	Dean, Continuing Education	111,717	7,500				119,217	45,184	14,450				59,634	-50.0%
4614	Director RR Operations	140,889	13,500				154,389	104,541	12,800				117,341	-24.0%
4615	Artistic Director, Performing Arts	144,412					144,412	110,356					110,356	-23.6%
4616	Professor/Dean, English	82,350	5,000				87,350	56,818	4,800				61,618	-29.5%
4619	Asst. Dean Industrial Technology	252,765	23,500				276,265	189,537	24,550				214,087	-22.5%
4625	Asst. Dean Comp Sci/Info Tech	186,254	21,331				207,585	157,109	45,031				202,140	-2.6%
4627	Director Nursing	209,236	2,000				211,236	153,784	2,000				155,784	-26.3%
4628	Director Dental Hygiene	192,226	4,000				196,226	136,266	4,000				140,266	-28.5%
4629	Director, Emergency Med. Science	181,481	3,600				185,081	129,556	4,000				133,556	-27.8%
4630	Dean, Mathematics	163,088	3,365				166,453	115,339	1,365				116,704	-29.9%
4631	Dean Science	619,467	17,900				637,367	448,591	3,500				452,091	-29.1%
4632	Director, Resp Care/Neuro Tech	192,457	2,900				195,357	129,755	5,500				135,255	-30.8%
4633	Assoc Vice President, Instruction	255,457	3,050				258,507	183,745	8,400				192,145	-25.7%
4634	Assoc Prof/Director HPER	61,783					61,783	40,549					40,549	-34.4%
4635	Community Outreach - Credit Inst	98,119	29,252				127,371	81,881	28,200				110,081	-13.6%
4636	Director, LPN & Health Occupations	126,012	2,225				128,237	84,077	5,750				89,827	-30.0%
4637	Dean, Academic Support	223,416	20,250				243,666	146,715	29,500				176,215	-27.7%
4638	Continuing Education Operations	191,506					191,506	135,800					135,800	-29.1%

Note: The FY 2016-17 budget includes fringe benefit calculations on salaries and wages. Final fringe benefit calculations will be applied after salary adjustments are approved and will be allocated at the org level in the final 2017-18 budget.

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
GENERAL/PTE FUND
ORGANIZATION SUMMARY BY ACCOUNT CODE

FY 2016-17 Budget								FY 2017-18 Budget Proposed						
ORG	ORGANIZATION NAME	SALARIES & BENEFITS	CURRENT OPERATING	DEBT CAPITAL	SERVICE	GRANTS	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING	DEBT CAPITAL	SERVICE	GRANTS	TOTAL	% CHANGE
4642	Learner Engagement & Success	245,665	22,600				268,265	119,948	16,800				136,748	-49.0%
4644	Grants Leadership & Development	277,780	18,457				296,237	199,324	18,457				217,781	-26.5%
4645	OHEC Building Manager	148,474	750				149,224	131,847	750				132,597	-11.1%
4646	Dean, Career & Tech Educ Transition	217,826	4,500				222,326	145,399	4,500				149,899	-32.6%
4707	Benchmarking/Market Research	108,661					108,661	0					0	-100.0%
4710	Outcomes Assessment	167,167	27,920				195,087	129,817	26,760				156,577	-19.7%
4713	Accel, Collaborative Tech Training	192,900					192,900	0					0	-100.0%
4801	Developing Programs	27,683	58,000				85,683	25,850	133,800				159,650	86.3%
5101	Student Success & Engagement	339,036	83,575				422,611	227,534	83,575				311,109	-26.4%
5102	Student Services & Success	232,087	222,130				454,217	165,688	203,280				368,968	-18.8%
5103	Success Center	678,436	8,200				686,636	421,337	6,150				427,487	-37.7%
5104	Admissions	1,078,241	40,014				1,118,255	736,284	38,664				774,948	-30.7%
5105	Records	987,390	24,505				1,011,895	730,727	32,205				762,932	-24.6%
5106	International & Immigrant Stu Serv	359,367	14,525				373,892	265,008	15,431				280,439	-25.0%
5111	Access Services	1,023,622	106,809	1,600		104,000	1,236,031	715,408	109,144			105,000	929,552	-24.8%
5112	CLEAR	228,409	6,241				234,650	193,438	7,041				200,479	-14.6%
5116	International Education	211,905	69,885				281,790	160,825	106,207				267,032	-5.2%
5141	Model U.N.		10,000				10,000		10,000				10,000	0.0%
5201	Student Activities	474,203	1,850				476,053	281,891	2,049				283,940	-40.4%
5202	Campus Ledger	20,957					20,957	0					0	-100.0%
5207	Athletics	186,588	15,315				201,903	135,000	20,670	5,390			161,060	-20.2%
5209	Center for Student Involvement	41,451					41,451	0					0	-100.0%
5211	Cheerleaders	3,042					3,042	0					0	-100.0%
5214	Honors	242,978	13,675				256,653	189,327	22,475				211,802	-17.5%
5217	Vocal Ensemble Showcase	125					125	0					0	-100.0%
5301	Career Development Center	535,102	16,835	6,775			558,712	460,707	21,140				481,847	-13.8%
5302	Testing & Assessment Services	585,328	81,571	11,737			678,636	450,761	90,071	26,800			567,632	-16.4%
5303	Counseling	2,964,346	37,153	7,700			3,009,199	2,069,031	43,468				2,112,499	-29.8%
5401	Student Financial Aid	1,528,852	91,000			132,300	1,752,152	1,094,847	74,500			127,810	1,297,157	-26.0%
5601	Athletic Training	189,667	37,300				226,967	130,747	36,400				167,147	-26.4%
5602	Baseball	149,836	30,245				180,081	108,762	23,712				132,474	-26.4%
5603	Men's Basketball	134,263	28,466				162,729	99,667	23,001				122,668	-24.6%
5604	Women's Basketball	114,860	21,461				136,321	90,618	23,062				113,680	-16.6%
5605	Men's Cross Country	22,978	5,637				28,615	20,975	5,036				26,011	-9.1%
5606	Women's Cross Country	32,802	5,697				38,499	24,167	5,096				29,263	-24.0%
5607	Men's Soccer	102,534	14,467				117,001	85,980	12,356				98,336	-16.0%
5608	Women's Soccer	112,691	14,467				127,159	85,980	12,356				98,336	-22.7%
5609	Softball	100,409	14,614				115,023	78,531	15,099				93,630	-18.6%
5610	Men's Track	53,120	11,119				64,239	48,755	9,918				58,673	-8.7%
5611	Women's Track	52,126	11,219				63,345	35,503	10,018				45,521	-28.1%
5612	Volleyball	110,094	15,810				125,904	89,823	15,735				105,558	-16.2%
6101	Board of Trustees Office		239,940				239,940		239,940				239,940	0.0%

Note: The FY 2016-17 budget includes fringe benefit calculations on salaries and wages. Final fringe benefit calculations will be applied after salary adjustments are approved and will be allocated at the org level in the final 2017-18 budget.

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
GENERAL/PTE FUND
ORGANIZATION SUMMARY BY ACCOUNT CODE

FY 2016-17 Budget								FY 2017-18 Budget Proposed						
ORG	ORGANIZATION NAME	SALARIES & BENEFITS	CURRENT OPERATING	DEBT CAPITAL	SERVICE	GRANTS	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING	DEBT CAPITAL	SERVICE	GRANTS	TOTAL	% CHANGE
6102	Presidents Office	686,207	273,000				959,207	449,736	273,000				722,736	-24.7%
6104	Exec VP, Finance and Admin Services	331,080	115,760				446,840	238,430	117,260				355,690	-20.4%
6108	General Counsel	434,086	188,700				622,786	311,028	188,300				499,328	-19.8%
6109	College Operations & Continuing Edu	276,682	365,125				641,807	190,542	365,825				556,367	-13.3%
6111	Institutional Research	417,539	56,250				473,789	307,625	70,522				378,147	-20.2%
6118	Institutional Effectiveness	198,142	34,150				232,292	197,589	51,205				248,794	7.1%
6120	Strategic Plan Initiatives	135,416	50,000				185,416	0	100,000				100,000	-46.1%
6201	Financial Services	744,679	617,100	4,040			1,365,819	517,339	705,150				1,222,489	-10.5%
6203	Employee Benefits	3,055,001	600,000				3,655,001	30,050,639	600,000				30,650,639	738.6%
6204	Payroll	233,957	9,569	5,320			248,846	154,639	10,400				165,039	-33.7%
6205	Audit and Advisory Services	388,984	125,600				514,584	289,732	132,250				421,982	-18.0%
6206	Bursar Operations	704,550	687,400	1,600			1,393,550	505,329	697,050				1,202,379	-13.7%
6210	Accounts Payable	306,768	7,550				314,318	214,748	9,700				224,448	-28.6%
6222	Budget Reallocation Pool	1,830,026					1,830,026	1,289,851					1,289,851	-29.5%
6302	Human Resources	1,119,928	311,000				1,430,928	967,531	310,000				1,277,531	-10.7%
6303	Wellness	16,036	5,000				21,036	13,600	4,700				18,300	-13.0%
6311	Continuing Education Scheduling	246,254					246,254	154,401	4,500				158,901	-35.5%
6319	Sustainability Initiatives	48,204					48,204	0					0	-100.0%
6320	Exec Director Sustainability	123,540	52,150				175,690	92,568	61,800				154,368	-12.1%
6321	Chief, Police Department	2,760,662	88,555	513,214			3,362,431	1,774,978	86,555	10,000			1,871,533	-44.3%
6322	Environmental Services		31,200				31,200		36,100				36,100	15.7%
6323	Bloodborne Pathogen Control		33,400				33,400		33,400				33,400	0.0%
6324	Insurance and Risk Management	235,017	683,957				918,974	200,873	735,689				936,562	1.9%
6325	Security Access Control Systems	205,958	25,791	1,890			233,639	133,997	38,630				172,627	-26.1%
6331	Procurement Services	597,686	35,260	1,600			634,546	430,372	37,960				468,332	-26.2%
6332	Maintenance Pool		566,550				566,550		290,200				290,200	-48.8%
6333	Equipment Replacement Pool			1,194,283			1,194,283			1,059,905			1,059,905	-11.3%
6334	Warehouse / Receiving	245,319	3,600				248,919	260,954	422,625				683,579	174.6%
6341	Transportation	101,058	136,996				238,054	69,862	137,996				207,858	-12.7%
6352	Postal Services	187,895	415,125				603,020	0	0				0	-100.0%
6356	Emergency Preparedness	131,015	44,840	4,185			180,040	99,957	41,518				141,475	-21.4%
6359	Assoc. VP, Business Services	88,484	6,425				94,909	65,021	3,825				68,846	-27.5%
6401	Dir., Admin. Computer Services	3,490,461	2,828,206	205,000			6,523,667	2,487,055	2,818,607	482,500			5,788,162	-11.3%
6403	Chief Information Officer	270,155	73,950				344,105	193,770	716,050				909,820	164.4%
6404	Admin Information Technology Plans		231,111	313,134			544,245		539,245				539,245	-0.9%
6405	Dir., Client Support Services	1,652,560	114,150				1,766,710	1,230,418	82,300				1,312,718	-25.7%
6406	Information Technology Security	154,328	81,710				236,038	114,511	102,400				216,911	-8.1%
6531	Institutional Advancement	579,921	52,950				632,871	413,947	60,500				474,447	-25.0%
6706	Continuing Education Registration	177,884					177,884	124,264					124,264	-30.1%
7102	Dir., Campus Services	447,567	2,556,729	1,392,500			4,396,796	320,263	646,411	4,660,000			5,626,674	28.0%
7201	Maintenance	1,809,790	409,351	2,450			2,221,591	1,226,323	623,606				1,849,929	-16.7%
7202	Interior Services		29,100	553,080			582,180		347,580	156,000			503,580	-13.5%

Note: The FY 2016-17 budget includes fringe benefit calculations on salaries and wages. Final fringe benefit calculations will be applied after salary adjustments are approved and will be allocated at the org level in the final 2017-18 budget.

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
GENERAL/PTE FUND
ORGANIZATION SUMMARY BY ACCOUNT CODE

FY 2016-17 Budget								FY 2017-18 Budget Proposed						
ORG	ORGANIZATION NAME	SALARIES & BENEFITS	CURRENT OPERATING	DEBT CAPITAL	SERVICE	GRANTS	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING	DEBT CAPITAL	SERVICE	GRANTS	TOTAL	% CHANGE
7301	Housekeeping Services	3,051,201	1,124,890	7,000			4,183,091	2,122,681	1,215,990				3,338,671	-20.2%
7401	Utilities		3,240,000				3,240,000		3,240,000				3,240,000	0.0%
7501	Grounds	580,637	89,825	25,500			695,962	422,077	130,911				552,988	-20.5%
7714	ADA Campus Modifications		17,610	5,890			23,500		23,500				23,500	0.0%
7745	Information Technlgy Infrastructure		290,000	694,000			984,000		290,000	695,743			985,743	0.2%
7820	Series 09 COP P&I (OHEC)				802,800		802,800				778,604		778,604	-3.0%
7821	PEI Infrastructure Fin - Principal				163,328		163,328						0	-100.0%
7829	Series 17 COP P&I (Arts & CTE)										2,310,865		2,310,865	100.0%
9104	Child Development Center	414,787					414,787	355,652					355,652	-14.3%
Grand Total		111,866,284	27,113,646	6,526,138	966,128	236,300	146,708,496	110,452,422	28,753,646	7,505,208	3,089,469	232,810	150,033,555	2.3%

Note: The FY 2016-17 budget includes fringe benefit calculations on salaries and wages. Final fringe benefit calculations will be applied after salary adjustments are approved and will be allocated at the org level in the final 2017-18 budget.

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
GENERAL/PTE FUND
ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2017-18			
			FY 2016-17 Budget	Budget Proposed	Increase/Decrease	% Change
Salaries & Benefits	52010	FT Reg. Salaried	18,445,773	18,134,993	-310,780	-1.7%
	52020	FT Reg. Faculty	25,843,608	25,298,313	-545,295	-2.1%
	52030	FT Reg. Hourly	12,040,359	11,653,131	-387,228	-3.2%
	52050	FT Temp. Salaried	141,448	156,142	14,694	10.4%
	52060	FT Temp. Faculty Salaried	624,569	626,495	1,926	0.3%
	52070	FT Temp. Hourly	28,809	53,835	25,026	86.9%
	52090	Vacation Adjustment Expense	400,000	400,000	0	0.0%
	52091	Retirement Incentive Expense	1,800,000	150,000	-1,650,000	-91.7%
	52110	PT Credit Instruction Sup Cont	12,530,610	12,104,026	-426,585	-3.4%
	52130	PT Noncredit Instruction Sup Cont	148,308	108,552	-39,756	-26.8%
	52140	Overload Credit Instrction Sup Cont	1,796,319	1,807,059	10,740	0.6%
	52141	Substitute Pay Sup Cont	146,018	167,720	21,702	14.9%
	52150	PT Reg. Hourly	6,472,056	6,272,213	-199,843	-3.1%
	52151	PT Reg. Faculty Salaried	21,207	20,975	-232	-1.1%
	52160	PT Temp. Hourly	2,108,981	2,356,762	247,781	11.7%
	52170	Temporary Office Aides	15,178	11,478	-3,700	-24.4%
	52180	Overtime	513,010	507,798	-5,212	-1.0%
	52181	Overtime Charge-backs	-35,000	-35,000	0	0.0%
	52190	Other Supplemental Compensation	801,314	764,075	-37,239	-4.6%
	52210	College Work Study	69,200	61,830	-7,370	-10.7%
	52310	Spotlight Awards Salaried	10,500	10,500	0	0.0%
	52320	Distinguished Status, Faculty	50,000	50,000	0	0.0%
	52330	EXCEL Awards - Hourly	10,500	10,500	0	0.0%
	52350	Severance Pay	130,000	130,000	0	0.0%
	52410	Communication Stipend	79,491	85,200	5,709	7.2%
	52680	Sabbatical Replacement Pool	150,000	85,000	-65,000	-43.3%
	52690	Salaries Contingency		2,535,346	2,535,346	100.0%
	52910	Medicare/OASDI Employer		6,508,322	6,508,322	100.0%
	52915	KPERs Employer	100,000	134,156	34,156	34.2%
	52920	Medical/Dental Insurance	975,001	13,222,158	12,247,157	1256.1%
	52925	OPEB Costs	-350,000	0	350,000	-100.0%
	52930	Life Insurance		414,250	414,250	100.0%
	52940	Tax Sheltered Annuity		4,358,131	4,358,131	100.0%
	52950	Worker's Compensation	86,152	90,186	4,034	4.7%
	52960	Unemployment Compensation		85,076	85,076	100.0%
	52971	Flex Plan Cash Out Option		3,413,200	3,413,200	100.0%
	52998	Employee Ben Redistribution		-1,300,000	-1,300,000	-100.0%
	52980	Fringe Benefits Chargeback	26,712,874	0	-26,712,874	-100.0%
Salaries & Benefits Total			111,866,284	110,452,422	-1,413,862	-1.3%

Note: The FY 2017-18 fringe benefits chargeback will be completed after salary adjustments are approved and will be included in the final 2017-18 budget.

JOHNSON COUNTY COMMUNITY COLLEGE

FY 2017-18 BUDGET

GENERAL/PTE FUND

ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2017-18			
			FY 2016-17 Budget	Budget Proposed	Increase/Decrease	% Change
Current Operating	53010	Consultants	351,169	458,889	107,720	30.7%
	53020	Event Officials	50,680	53,634	2,954	5.8%
	53030	Legal Services	175,000	175,000	0	0.0%
	53035	Lobbyist Services	27,840	27,840	0	0.0%
	53040	Audit Services	70,000	77,000	7,000	10.0%
	53045	Collection Costs	70,000	75,000	5,000	7.1%
	53050	Insurance, Property/Casualty/Other	669,787	721,064	51,277	7.7%
	53060	Other Contracted Services	9,577,192	7,754,605	-1,822,587	-19.0%
	53065	SB 155 Shared Funding Payments	518,000	518,000	0	0.0%
	53110	Overnight Travel	814,309	883,204	68,895	8.5%
	53115	Lobbyist Travel & Other	8,600	8,600	0	0.0%
	53116	Travel - AQIP	4,900	6,600	1,700	34.7%
	53120	Staff Development Training & Travel	268,175	268,175	0	0.0%
	53121	Faculty Continuing Ed Grants	16,000	16,000	0	0.0%
	53122	Tuition Reimbursement	575,000	575,000	0	0.0%
	53130	Same Day Travel	137,996	148,895	10,899	7.9%
	53150	Supplies and Materials	3,032,997	5,433,267	2,400,270	79.1%
	53160	Computer Software	709,450	698,300	-11,150	-1.6%
	53161	Computer Software Licenses	1,828,474	2,376,197	547,723	30.0%
	53170	Technical Training	38,500	31,600	-6,900	-17.9%
	53180	Applicant Travel	25,000	25,000	0	0.0%
	53190	Recruiting Travel	29,354	29,770	416	1.4%
	53210	Printing, Binding & Publications	145,100	230,000	84,900	58.5%
	53220	Advertising and Promotions	818,200	848,900	30,700	3.8%
	53230	Memberships	345,256	350,494	5,239	1.5%
	53231	Accreditation Expenses	37,310	51,875	14,565	39.0%
	53270	Bad Debt Expense	600,000	600,000	0	0.0%
	53310	Electric	3,050,000	3,050,000	0	0.0%
	53320	Water	170,000	170,000	0	0.0%
	53330	Natural Gas	20,000	20,000	0	0.0%
	53340	Telephone	276,322	273,322	-3,000	-1.1%
	53350	Gasoline	80,000	80,000	0	0.0%
	53420	Subscriptions	15,000	15,000	0	0.0%
	53610	Rentals and Leases	916,894	973,477	56,583	6.2%
	53620	Repairs and Maintenance	237,268	330,368	93,100	39.2%
	53630	Freight	96,100	111,000	14,900	15.5%
	53640	Special Events	324,574	329,370	4,796	1.5%
	53641	Retirement Recognitions	6,000	6,000	0	0.0%
	53650	Postage	375,000	350,000	-25,000	-6.7%
	53690	Contingency	600,000	600,000	0	0.0%
	55610	Income Tax	2,200	2,200	0	0.0%
Current Operating Total			27,113,646	28,753,646	1,640,000	6.0%
Capital Items	54020	Remodeling and Renovations	617,000	1,816,000	1,199,000	194.3%
	54030	Non-Capital Furniture & Equipment	2,246,903		-2,246,903	-100.0%
	54040	Library Books	151,357	155,000	3,643	2.4%
	54050	Furniture and Equipment	3,510,878	1,744,208	-1,766,670	-50.3%

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
GENERAL/PTE FUND
ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2016-17 Budget	FY 2017-18		
				Budget Proposed	Increase/ Decrease	% Change
	54080	Building Improvements		3,345,000	3,345,000	100.0%
	54090	Land Improvements		445,000	445,000	100.0%
Capital Items Total			6,526,138	7,505,208	979,070	15.0%
Debt Service	57810	Principal Payments	716,673	1,705,865	989,192	138.0%
	57820	Interest Payments	245,300	1,381,104	1,135,804	463.0%
	57830	Fee Payments	4,155	2,500	-1,655	-39.8%
Debt Service Total			966,128	3,089,469	2,123,341	219.8%
Grants	56010	Grants	104,000	105,000	1,000	1.0%
	56018	Foster Care & Killed on Duty Grant	70,000	70,000	0	0.0%
	56032	Federal SEOG Match	62,300	57,810	-4,490	-7.2%
Grants Total			236,300	232,810	-3,490	-1.5%
Grand Total			146,708,496	150,033,555	3,325,059	2.3%

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
CAPITAL OUTLAY &
CAPITAL OUTLAY DEBT SERVICE FUNDS
ORGANIZATION SUMMARY BY ACCOUNT CODE

		FY 2016-17 Budget			FY 2017-18 Budget Proposed			
ORG	ORGANIZATION NAME	DEBT			DEBT			%
		CAPITAL	SERVICE	TOTAL	CAPITAL	SERVICE	TOTAL	CHANGE
7102	Dir., Campus Services	1,750,000		1,750,000	4,000,000		4,000,000	128.6%
7821	PEI Infrastructure Fin - Principal		250,000	250,000				-100.0%
7828	Series 16 G/O P&I-Cap Outlay		2,203,108	2,203,108		1,995,950	1,995,950	-9.4%
Grand Total		1,750,000	2,453,108	4,203,108	4,000,000	1,995,950	5,995,950	42.7%

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
CAPITAL OUTLAY &
CAPITAL OUTLAY DEBT SERVICE FUNDS
ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2016-17 Budget	FY 2017-18		% Change
				Budget Proposed	Increase/ Decrease	
Capital Items	54080	Building Improvements	1,750,000	4,000,000	2,250,000	128.6%
Capital Items Total			1,750,000	4,000,000	2,250,000	128.6%
Debt Service	57810	Principal Payments	2,010,000	1,685,000	-325,000	-16.2%
	57820	Interest Payments	442,108	309,950	-132,158	-29.9%
	57830	Fee Paymens	1,000	1,000	0	0.0%
Debt Service Total			2,453,108	1,995,950	-457,158	-18.6%
Grand Total			4,203,108	5,995,950	1,792,842	42.7%

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
ADULT SUPPLEMENTARY EDUCATION FUND
ORGANIZATION SUMMARY BY ACCOUNT CODE

FY 2016-17 Budget					FY 2017-18 Budget Proposed					
ORG	ORGANIZATION NAME	SALARIES & BENEFITS	CURRENT OPERATING	CAPITAL	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING	CAPITAL	TOTAL	% CHANGE
1403	Community Education	73,720	15,640		89,360	73,360	12,100		85,460	-4.4%
1404	Transportation-Continuing Ed	81,755	15,810		97,565	112,157	26,900		139,057	42.5%
1405	Professional Education	106,222	68,360		174,582	104,788	67,765		172,553	-1.2%
1406	Youth Programs	87,150	40,200		127,350	82,500	43,200		125,700	-1.3%
1407	Business Workshops/Seminars	259,380	170,648		430,028	259,017	173,426		432,443	0.6%
1409	Microcomputer Training	489,195	538,800		1,027,995	529,903	435,700		965,603	-6.1%
1410	CC Programming - Box Office		67,500		67,500	0	81,500		81,500	20.7%
1412	Health & Human Services	228,241	60,903		289,144	228,237	60,903		289,140	0.0%
1413	Personal Enrichment	102,936	37,700		140,636	100,000	37,700		137,700	-2.1%
1414	Developing Programs	253,152	612,568		865,720	416,164	820,167		1,236,331	42.8%
1415	Public Safety Training	21,115	46,000		67,115	10,000	43,500		53,500	-20.3%
1416	Continuing Education	127,709	5,200		132,909	127,699	5,350		133,049	0.1%
1417	Special Events		9,000		9,000		0		0	-100.0%
1439	CE - NARS	115,917	574,000		689,917	123,932	465,492		589,424	-14.6%
1440	Supply Chain and Logistics	164,428	142,000		306,428	145,811	79,000		224,811	-26.6%
1441	CC Sales and Marketing	720	1,170,000		1,170,720		1,197,825		1,197,825	2.3%
1442	CC Operations	2,880	84,700	180,789	268,369		102,400	106,132	208,532	-22.3%
1443	CC Art Education	720	79,750		80,470		79,750		79,750	-0.9%
1465	Marketing	140,613	186,050		326,663	142,535	164,300		306,835	-6.1%
1488	Sports Clinics	113,385	14,850		128,235	106,506	8,384		114,890	-10.4%
1489	Visual Art Education	9,504	2,842		12,346	9,500	2,842		12,342	0.0%
4612	AVP Continuing Education	6,471	41,710		48,181	1,000	46,460		47,460	-1.5%
4613	Dean, Continuing Education	116,885	18,300		135,185	116,885	29,700		146,585	8.4%
4638	Continuing Education Operations	12,577	12,200		24,777	12,000	13,700		25,700	3.7%
4707	Benchmarking/Market Research	318,762	100,710	8,950	428,422	261,844	57,360		319,204	-25.5%
6203	Employee Benefits					101,686			101,686	100.0%
6311	Continuing Education Scheduling	46,082			46,082	45,184	500		45,684	-0.9%
6706	Continuing Education Registration	18,771			18,771	13,800			13,800	-26.5%
6707	Continuing Education Marketing		208,000		208,000		225,000		225,000	8.2%
Grand Total		2,898,289	4,323,441	189,739	7,411,469	3,124,508	4,280,924	106,132	7,511,564	1.4%

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
ADULT SUPPLEMENTARY EDUCATION FUND
ACCOUNT CODE SUMMARY**

Account Type	Account Code	Account Description	FY 2016-17 Budget	FY 2017-18		
				Budget Proposed	Increase/ Decrease	% Change
Salaries & Benefits	52010	FT Reg. Salaried	1,101,505	1,120,558	19,054	1.7%
	52030	FT Reg. Hourly	296,432	300,454	4,022	1.4%
	52130	PT Noncredit Instruction Sup Cont	1,253,127	1,329,819	76,692	6.1%
	52150	PT Reg. Hourly	136,490	131,490	-5,000	-3.7%
	52160	PT Temp. Hourly	88,279	79,792	-8,487	-9.6%
	52170	Temporary Office Aides	4,109	45,041	40,932	996.3%
	52180	Overtime	1,900	6,900	5,000	263.2%
	52190	Other Supplemental Compensation	4,448	4,448	0	0.0%
	52410	Communication Stipend	12,000	4,320	-7,680	-64.0%
	52690	Salaries Contingency		101,686	101,686	100.0%
Salaries & Benefits Total			2,898,289	3,124,508	226,219	7.8%
Current Operating	53010	Consultants	766,548	559,152	-207,396	-27.1%
	53060	Other Contracted Services	1,765,763	1,795,988	30,225	1.7%
	53110	Overnight Travel	141,825	172,852	31,027	21.9%
	53130	Same Day Travel	24,805	63,288	38,483	155.1%
	53150	Supplies and Materials	582,117	601,102	18,985	3.3%
	53160	Computer Software	9,903	54,303	44,400	448.3%
	53170	Technical Training	600	2,000	1,400	233.3%
	53210	Printing, Binding & Publications	502,138	494,032	-8,106	-1.6%
	53220	Advertising and Promotions	271,000	297,000	26,000	9.6%
	53230	Memberships	39,530	43,160	3,630	9.2%
	53270	Bad Debt Expense	5,000	5,000	0	0.0%
	53610	Rentals and Leases	48,000	55,500	7,500	15.6%
	53620	Repairs and Maintenance	5,300	4,000	-1,300	-24.5%
	53640	Special Events	99,686	80,321	-19,365	-19.4%
	53650	Postage	58,226	50,226	-8,000	-13.7%
	55610	Income Tax	3,000	3,000	0	0.0%
Current Operating Total			4,323,441	4,280,924	-42,517	-1.0%
Capital Items	54030	Non-Capital Furniture & Equipment	33,676		-33,676	-100.0%
	54050	Furniture and Equipment	156,063	106,132	-49,931	-32.0%
Capital Items Total			189,739	106,132	-83,607	-44.1%
Grand Total			7,411,469	7,511,564	100,095	1.4%

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
MOTOR CYCLE DRIVER SAFETY FUND
ORGANIZATION SUMMARY BY ACCOUNT CODE**

		FY 2016-17 Budget				FY 2017-18 Budget Proposed				% CHANGE
ORG	ORGANIZATION NAME	SALARIES & BENEFITS	CURRENT OPERATING	CAPITAL	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING	CAPITAL	TOTAL	
1404	Transportation-Continuing Ed	65,892	16,400	10,800	93,092	64,000	39,030	0	103,030	10.7%
6203	Employee Benefits					1,878			1,878	
Grand Total		65,892	16,400	10,800	93,092	65,878	39,030		104,908	12.7%

Note: The FY 2016-17 budget includes fringe benefit calculations on salaries and wages. Final fringe benefit calculations will be applied after salary adjustments are approved and will be allocated at the org level in the final 2017-18 budget.

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
MOTORCYCLE DRIVER SAFETY FUND
ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2017-18			
			FY 2016-17 Budget	Budget Proposed	Increase/Decrease	% Change
Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	60,814	64,000	3,186	5.2%
	52690	Salaries Contingency		1,878	1,878	100.0%
	52980	Fringe Benefits Chargeback	5,078	0	-5,078	-100.0%
Salaries & Benefits Total			65,892	65,878	-13	0.0%
Current Operating	53010	Consultants	500	500	0	0.0%
	53060	Other Contracted Services		656	656	100.0%
	53150	Supplies and Materials	5,000	27,174	22,174	443.5%
	53170	Technical Training		300	300	100.0%
	53210	Printing, Binding & Publications	2,500	2,500	0	0.0%
	53620	Repairs and Maintenance	8,000	7,500	-500	-6.3%
	53640	Special Events	400	400	0	0.0%
Current Operating Total			16,400	39,030	22,630	138.0%
Capital Items	54030	Non-Capital Furniture & Equipment	10,800		-10,800	-100.0%
Capital Items Total			10,800		-10,800	-100.0%
Grand Total			93,092	104,908	11,817	12.7%

Note: The FY 2017-18 fringe benefits chargeback will be completed after salary adjustments are approved and will be included in the final 2017-18 budget.

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
TRUCK DRIVER TRAINING FUND
ORGANIZATION SUMMARY BY ACCOUNT CODE**

		FY 2016-17 Budget				FY 2017-18 Budget Proposed				
ORG	ORGANIZATION NAME	SALARIES & BENEFITS	CURRENT OPERATING	CAPITAL	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING	CAPITAL	TOTAL	% CHANGE
1404	Transportation-Continuing Ed	222,748	592,120	76,000	890,868	86,721	194,716	12,000	293,437	-67.1%
1414	Developing Programs					189,325	378,650		567,975	100.0%
6203	Employee Benefits					8,067			8,067	100.0%
Grand Total		222,748	592,120	76,000	890,868	284,113	573,366	12,000	869,479	-2.4%

Note: The FY 2016-17 budget includes fringe benefit calculations on salaries and wages. Final fringe benefit calculations will be applied after salary adjustments are approved and will be allocated at the org level in the final 2017-18 budget.

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
TRUCK DRIVER TRAINING COURSE FUND
ACCOUNT CODE SUMMARY**

Account Type	Account Code	Account Description	FY 2016-17 Budget	FY 2017-18		
				Budget Proposed	Increase/Decrease	% Change
Salaries & Benefits	52070	FT Temp. Hourly		13,476	13,476	100.0%
	52130	PT Noncredit Instruction Sup Cont	205,582	262,570	56,988	27.7%
	52690	Salaries Contingency		8,067	8,067	100.0%
	52980	Fringe Benefits Chargeback	17,166	0	-17,166	-100.0%
Salaries & Benefits Total			222,748	284,113	61,364	27.5%
Current Operating	53050	Insurance, Property/Casualty/Other	1,200	11,000	9,800	816.7%
	53060	Other Contracted Services	444,720	254,325	-190,395	-42.8%
	53110	Overnight Travel	1,000	1,500	500	50.0%
	53130	Same Day Travel	200	2,000	1,800	900.0%
	53150	Supplies and Materials	25,000	10,000	-15,000	-60.0%
	53170	Technical Training		2,000	2,000	100.0%
	53210	Printing, Binding & Publications	1,000	1,000	0	0.0%
	53230	Memberships		3,300	3,300	100.0%
	53350	Gasoline	16,000	2,000	-14,000	-87.5%
	53610	Rentals and Leases	102,000	275,491	173,491	170.1%
	53620	Repairs and Maintenance		10,000	10,000	100.0%
	53640	Special Events	1,000	750	-250	-25.0%
Current Operating Total			592,120	573,366	-18,754	-3.2%
Capital Items	54030	Non-Capital Furniture & Equipment	3,000		-3,000	-100.0%
	54050	Furniture and Equipment	73,000	12,000	-61,000	-83.6%
Capital Items Total			76,000	12,000	-64,000	-84.2%
Grand Total			890,868	869,479	-21,390	-2.4%

Note: The FY 2017-18 fringe benefits chargeback will be completed after salary adjustments are approved and will be included in the final 2017-18 budget.

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
AUXILIARY ENTERPRISE FUND
ORGANIZATION SUMMARY BY ACCOUNT CODE**

		FY 2016-17 Budget						FY 2017-18 Budget Proposed						% CHANGE
ORG	ORGANIZATION NAME	SALARIES & BENEFITS	COST OF SALES	CURRENT OPERATING	DEBT CAPITAL	SERVICE	TOTAL	SALARIES & BENEFITS	COST OF SALES	CURRENT OPERATING	DEBT CAPITAL	SERVICE	TOTAL	
1103	Fine Arts						0				3,000		3,000	100.0%
1205	Hospitality Management			5,000			5,000			5,000			5,000	0.0%
4304	Printing	15,710		250,000			265,710	14,076		250,000			264,076	-0.6%
6203	Employee Benefits						0	1,475,940					1,475,940	100.0%
7102	Dir., Campus Services				358,849		358,849						0	-100.0%
7821	PEI Infrastructure Fin - Principal					250,000	250,000						0	-100.0%
9101	Dining Services	1,778,923	827,000	338,630	49,460		2,994,013	1,311,558	830,000	377,700	38,000		2,557,258	-14.6%
9102	Vending	293,572	218,000	9,400	12,050		533,022	201,546	200,700	16,400	10,870		429,516	-19.4%
9103	Bookstore	1,103,764	4,933,500	263,695	21,400		6,322,359	869,390	4,658,500	219,795	0		5,747,685	-9.1%
9104	Child Development Center	1,362,435	53,000	70,797	4,300		1,490,532	1,050,926	52,500	77,848	32,000		1,213,274	-18.6%
9105	Auto Technology Project			1,000			1,000			2,000			2,000	100.0%
9109	Concessions & Special Events		5,000	5,000			10,000		6,800	345			7,145	-28.6%
9110	Cosmetology Products for Resale		20,000	5,800			25,800		24,000	4,000			28,000	8.5%
9112	Espresso Bars	340,857	230,000	45,920	10,320		627,097	268,148	215,000	40,500	9,350		532,998	-15.0%
9113	Dental Hygiene Products for Resale		4,500	1,050			5,550		3,500	0			3,500	-36.9%
9114	Pastry/Baking Store			45,000			45,000			50,000			50,000	11.1%
9116	HVAC Auxiliary Account			1,000			1,000			2,000			2,000	100.0%
9117	Museum Cafe	143,449	93,000	28,810			265,259	111,399	86,000	32,810			230,209	-13.2%
9118	Campus Farm			7,500			7,500			8,000			8,000	6.7%
9150	Auxiliary Services	87,764		55,900			143,664	65,021		58,550			123,571	-14.0%
9151	Auxiliary Construction				50,000		50,000			10,000	25,000		35,000	-30.0%
Grand Total		5,126,473	6,384,000	1,134,502	506,379	250,000	13,401,354	5,368,004	6,077,000	1,154,948	118,220	0	12,718,172	-5.1%

Note: The FY 2016-17 budget includes fringe benefit calculations on salaries and wages. Final fringe benefit calculations will be applied after salary adjustments are approved and will be allocated at the org level in the final 2017-18 budget.

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
AUXILLARY ENTERPRISE FUND
ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2017-18			
			FY 2016-17 Budget	Budget Proposed	Increase/Decrease	% Change
Salaries & Benefits	52010	FT Reg. Salaried	563,815	563,815	1	0.0%
	52030	FT Reg. Hourly	1,717,886	1,717,171	-715	0.0%
	52150	PT Reg. Hourly	1,149,364	1,119,778	-29,586	-2.6%
	52160	PT Temp. Hourly	341,700	409,000	67,300	19.7%
	52180	Overtime	79,000	68,000	-11,000	-13.9%
	52181	Overtime Charge-backs	10,000	12,500	2,500	25.0%
	52410	Communication Stipend	1,800	1,800	0	0.0%
	52690	Salaries Contingency		175,940	175,940	100.0%
	52998	Employee Ben Redistribution		1,300,000	1,300,000	100.0%
	52980	Fringe Benefits Chargeback	1,262,909	0	-1,262,909	-100.0%
Salaries & Benefits Total			5,126,473	5,368,004	241,531	4.7%
Note: The FY 2017-18 fringe benefits chargeback will be completed after salary adjustments are approved and will be included in the final 2017-18 budget.						
Cost of Sales	51520	Cost of Sales-Fruit/Vegetables	102,000	105,000	3,000	2.9%
	51530	Cost of Sales-Beverage	115,000	125,000	10,000	8.7%
	51540	Cost of Sales-Other Groceries	600,000	595,000	-5,000	-0.8%
	51550	Cost of Sales-Dairy	85,000	73,000	-12,000	-14.1%
	51560	Cost of Sales-Bakery	18,000	18,000	0	0.0%
	51650	Cost of Sales-Cold Beverage	5,000	3,100	-1,900	-38.0%
	51710	Cost of Sales-New Books	3,750,000	3,500,000	-250,000	-6.7%
	51730	Cost of Sales-Trade Books	6,000	6,000	0	0.0%
	51740	Cost of Sales-Class	320,000	320,000	0	0.0%
	51750	Cost of Sales-Soft Goods	100,000	100,000	0	0.0%
	51760	Cost of Sales-Miscellaneous	140,000	100,000	-40,000	-28.6%
	51770	Cost of Sales-Electronics	250,000	250,000	0	0.0%
	51780	Cost of Sales-Software	2,500	2,500	0	0.0%
	51790	Cost of Sales-Cards & Gifts	15,000	30,000	15,000	100.0%
	51810	Cost of Sales-Cosmetology Products	20,000	24,000	4,000	20.0%
	51812	Cost of Sales-Dental Hygiene Prod	4,500	3,500	-1,000	-22.2%
	51910	Cost of Sales-Food	198,000	202,500	4,500	2.3%
	51920	Cost of Sales-Hot Beverage	127,000	110,200	-16,800	-13.2%
	51930	Cost of Sales-Cold Beverage	175,000	155,000	-20,000	-11.4%
	51940	Cost of Sales-Miscellaneous	1,000	500	-500	-50.0%
	51660	Cost of Sales-Food Snacks		3,700	3,700	100.0%
	51720	Cost of Sales-Rental Textbooks	350,000	350,000	0	0.0%
Cost of Sales Total			6,384,000	6,077,000	-307,000	-4.8%
Current Operating	53060	Other Contracted Services	261,000	224,000	-37,000	-14.2%
	53110	Overnight Travel	35,224	39,800	4,576	13.0%
	53120	Staff Development Training & Travel	1,000	0	-1,000	-100.0%
	53130	Same Day Travel	3,100	2,400	-700	-22.6%
	53150	Supplies and Materials	346,200	385,495	39,295	11.4%
	53160	Computer Software	12,000	12,500	500	4.2%
	53161	Computer Software Licenses	27,100	27,500	400	1.5%
	53210	Printing, Binding & Publications	25,200	13,000	-12,200	-48.4%

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
AUXILLARY ENTERPRISE FUND
ACCOUNT CODE SUMMARY**

Account Type	Account Code	Account Description	FY 2016-17 Budget	FY 2017-18		
				Budget Proposed	Increase/ Decrease	% Change
	53220	Advertising and Promotions	6,500	13,000	6,500	100.0%
	53230	Memberships	6,743	6,243	-500	-7.4%
	53231	Accreditation Expenses	775	3,000	2,225	287.1%
	53270	Bad Debt Expense	24,500	30,500	6,000	24.5%
	53610	Rentals and Leases	36,000	42,000	6,000	16.7%
	53620	Repairs and Maintenance	303,500	306,500	3,000	1.0%
	53630	Freight	30,000	30,000	0	0.0%
	53640	Special Events	8,800	8,500	-300	-3.4%
	55510	Other Tax Assessments	1,860	7,010	5,150	276.9%
	55610	Income Tax	5,000	3,500	-1,500	-30.0%
Current Operating Total			1,134,502	1,154,948	20,446	1.8%
Capital Items	54030	Non-Capital Furniture & Equipment	28,114		-28,114	-100.0%
	54050	Furniture and Equipment	69,416	90,220	20,804	30.0%
	54065	Art Acquisitions		3,000	3,000	100.0%
	54080	Building Improvements	358,849	0	-358,849	-100.0%
	54090	Land Improvements	50,000	25,000	-25,000	-50.0%
Capital Items Total			506,379	118,220	-388,159	-76.7%
Debt Service	57810	Principal Payments	250,000	0	-250,000	-100.0%
Debt Service Total			250,000	0	-250,000	-100.0%
Grand Total			13,401,354	12,718,172	-683,182	-5.1%

Note: The FY 2017-18 fringe benefits chargeback will be completed after salary adjustments are approved and will be included in the final 2017-18 budget.

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
STUDENT ACTIVITY FUND
ORGANIZATION SUMMARY BY ACCOUNT CODE**

		FY 2016-17 Budget					FY 2017-18 Budget Proposed					% CHANGE
ORG	ORGANIZATION NAME	SALARIES & BENEFITS	CURRENT OPERATING	CAPITAL	GRANTS	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING	CAPITAL	GRANTS	TOTAL	
5201	Student Activities	180,216	50,000			230,216	158,414	55,200			213,614	-7.2%
5202	Campus Ledger	142,947	21,529	17,328		181,804	123,947	16,240			140,187	-22.9%
5204	Student Life		237,750			237,750		238,250			238,250	0.2%
5205	Graduation		31,700			31,700		34,400			34,400	8.5%
5206	Intramurals		500			500		300			300	-40.0%
5209	Center for Student Involvement	229,910	42,000	6,500		278,410	223,071	52,800			275,871	-0.9%
5210	Student Senate		39,500	1,300		40,800		41,500			41,500	1.7%
5211	Cheerleaders	26,203	24,825			51,028	25,690	24,525			50,215	-1.6%
5215	Phi Theta Kappa		7,450			7,450		7,450			7,450	0.0%
5216	Leadership Institute		7,375			7,375		5,875			5,875	-20.3%
5217	Vocal Ensemble Showcase	1,500	3,500			5,000	3,000	6,000			9,000	80.0%
5701	Health Services		20,000			20,000		17,000			17,000	-15.0%
6203	Employee Benefits					0	11,404				11,404	100.0%
8107	Student Activity Grants Account				1,426,952	1,426,952				1,473,785	1,473,785	3.3%
5601	Athletic Training		900			900		900			900	0.0%
5604	Women's Basketball		24,414			24,414		28,862			28,862	18.2%
5606	Women's Cross Country		8,114			8,114		6,695			6,695	-17.5%
5610	Men's Track		19,911			19,911		15,526			15,526	-22.0%
5611	Women's Track		19,911			19,911		15,526			15,526	-22.0%
5612	Volleyball		24,131			24,131		23,073			23,073	-4.4%
5602	Baseball		26,158			26,158		26,413			26,413	1.0%
5603	Men's Basketball		24,414			24,414		28,862			28,862	18.2%
5605	Men's Cross Country		8,114			8,114		6,695			6,695	-17.5%
5607	Men's Soccer		21,311			21,311		15,763			15,763	-26.0%
5608	Women's Soccer		21,311			21,311		16,703			16,703	-21.6%
5609	Softball		26,158			26,158		26,413			26,413	1.0%
Grand Total		580,776	710,976	25,128	1,426,952	2,743,832	545,526	710,971	0	1,473,785	2,730,282	-0.5%

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
STUDENT ACTIVITY FUND
ACCOUNT CODE SUMMARY**

Account Type	Account Code	Account Description	FY 2016-17 Budget	FY 2017-18		
				Budget Proposed	Increase/ Decrease	% Change
Salaries & Benefits	52010	FT Reg. Salaried	149,538	138,418	-11,120	-7.4%
	52030	FT Reg. Hourly	41,190	35,058	-6,132	-14.9%
	52150	PT Reg. Hourly	278,049	266,146	-11,903	-4.3%
	52190	Other Supplemental Compensation	112,000	94,500	-17,500	-15.6%
	52690	Salaries Contingency		11,404	11,404	100.0%
Salaries & Benefits Total			580,776	545,526	-35,250	-6.1%
Current Operating	53010	Consultants	5,300	3,500	-1,800	-34.0%
	53020	Event Officials		500	500	100.0%
	53060	Other Contracted Services	131,500	119,674	-11,826	-9.0%
	53110	Overnight Travel	3,098	2,900	-198	-6.4%
	53130	Same Day Travel	1,500	1,700	200	13.3%
	53140	Team Travel	257,729	257,707	-22	0.0%
	53145	Post Season Team Travel	130,000	130,000	0	0.0%
	53150	Supplies and Materials	55,500	71,100	15,600	28.1%
	53210	Printing, Binding & Publications	14,200	8,400	-5,800	-40.8%
	53230	Memberships	549	390	-159	-29.0%
	53610	Rentals and Leases	21,000	21,500	500	2.4%
	53640	Special Events	90,600	93,600	3,000	3.3%
Current Operating Total			710,976	710,971	-5	0.0%
Capital Items	54030	Non-Capital Furniture & Equipment	25,128		-25,128	-100.0%
Capital Items Total			25,128		-25,128	-100.0%
Grants	56010	Grants	1,121,952	1,121,952	0	0.0%
	56011	Incentive Grant	60,000	55,300	-4,700	-7.8%
	56012	Supplemental Grant	50,000	51,884	1,884	3.8%
	56013	Book Grant	20,000	85,629	65,629	328.1%
	56014	Veteran's Grant	39,000	23,020	-15,980	-41.0%
	56016	President's Scholarship Grant	76,000	76,000	0	0.0%
	56019	Cavalier Guarantee Grant	60,000	60,000	0	0.0%
Grants Total			1,426,952	1,473,785	46,833	3.3%
Grand Total			2,743,832	2,730,282	-13,550	-0.5%

V. Capital Expenditures

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-18 BUDGET
CAPITAL EXPENDITURES SUMMARY**

Fund	Fund Description	Account Code	Account Description	FY 2016-17 Budget	FY 2017-18		
					Budget Proposed	Increase/Decrease	% Change
0201	General Fund	54020	Remodeling and Renovations	617,000	1,816,000	1,199,000	194.3%
		54040	Library Books	151,357	155,000	3,643	2.4%
		54050	Furniture and Equipment	3,510,878	1,744,208	-1,766,670	-50.3%
		54080	Building Improvements		3,345,000	3,345,000	100.0%
		54090	Land Improvements		445,000	445,000	100.0%
0201	Total			4,279,235	7,505,208	3,225,973	75.4%
0501	Truck Driver Training Course Fund	54050	Furniture and Equipment	73,000	12,000	-61,000	-83.6%
0501	Total			73,000	12,000	-61,000	-83.6%
0601	Adult Supplemental Education Fund	54050	Furniture and Equipment	156,063	106,132	-49,931	-32.0%
0601	Total			156,063	106,132	-49,931	-32.0%
1302	Auxiliary Enterprise Funds	54050	Furniture and Equipment	69,416	90,220	20,804	30.0%
		54065	Art Acquisitions		3,000	3,000	100.0%
		54080	Building Improvements	358,849	0	-358,849	-100.0%
		54090	Land Improvements	50,000	25,000	-25,000	-50.0%
1302	Total			478,265	118,220	-360,045	-75.3%
2109	Sustainability Initiatives Fund	54080	Building Improvements	100,000	25,000	-75,000	-75.0%
2109	Total			100,000	25,000	-75,000	-75.0%
7111	Capital Outlay Fund	54080	Building Improvements	1,750,000	4,000,000	2,250,000	128.6%
7111	Total			1,750,000	4,000,000	2,250,000	128.6%
7127	Campus Development Fund	54090	Land Improvements	400,000	400,000	0	0.0%
7127	Total			400,000	400,000	0	0.0%
7139	Campus Improvements-Ser 16 G/O CO	54020	Remodeling and Renovations	300,000	0	-300,000	-100.0%
		54050	Furniture and Equipment	40,000	0	-40,000	-100.0%
		54080	Building Improvements	9,441,000	0	-9,441,000	-100.0%
7139	Total			9,781,000	0	-9,781,000	-100.0%
7140	Arts Bldg Const Fd - 17 COP	54080	Building Improvements		14,500,000	14,500,000	100.0%
7140	Total				14,500,000	14,500,000	100.0%
7141	CTE Bldg Const Fd - 17 COP	54080	Building Improvements		32,000,000	32,000,000	100.0%
7141	Total				32,000,000	32,000,000	100.0%
7215	ITC Repair & Maintenance Reserve Fd	54080	Building Improvements	93,377	75,000	-18,377	-19.7%
7215	Total			93,377	75,000	-18,377	-19.7%
Grand Total				17,110,940	58,741,560	41,630,620	243.3%

Note: Funds 0501, 2109, 7127, 7139, 7140, 7141, 7215, are not included in the Capital Expenditures Detail.

Accounts 54040 Library Books and 54065 Art Acquisitions are not included in the Capital Expenditures Detail.

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-2018 BUDGET
General Fund (0201)
Remodeling and Renovations (54020)**

	Item Total	Org Total
Finance & Admin Services Branch (002000)		
7102 Dir., Campus Services		
1 Active Learning Classrooms	\$1,000,000.00	
1 Add electrical in RC 378	\$10,000.00	
1 Add electrical in main hallways RC 3rd floor	\$9,600.00	
1 CC 2nd floor restroom remodel	\$140,000.00	
1 Cabinets for CLB 305/307	\$15,000.00	
1 Colab sound proofing	\$8,000.00	
1 Contingency for relocations due to facilities master plan	\$100,000.00	
1 Core CLB 411 & CLB 309 for multimedia cabling	\$3,000.00	
1 Core floor & run wires for podium SCI 211	\$3,000.00	
1 GYM 17 remodel athletic trainers room	\$30,000.00	
1 HCDC 101 & 103 bathroom door rework	\$6,000.00	
1 Install lighting on the Upper Load Gallery in Yardley Hall	\$7,500.00	
1 Lock for GYM 37	\$1,000.00	
1 OHEC - Room 110B Install sink	\$3,500.00	
1 Office carpeting	\$178,400.00	
1 Office painting	\$60,000.00	
1 Remove wall carpet in HCDC 103, 104, 105, 107 & nook	\$30,000.00	
1 Replace marker board RC 361	\$15,000.00	
1 Replace whiteboards in CLB 203, 205, 207, 209 & 211	\$25,000.00	
1 Reroute deionized water line SCI 209	\$5,000.00	
1 Shed for HSC bldg.	\$10,000.00	
Total		\$1,660,000.00
7202 Interior Services		
1 Classroom/Corridor carpet replacements	\$156,000.00	
Total		\$156,000.00
Total Remodeling and Renovations (54020)		\$1,816,000.00
		=====

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-2018 BUDGET
General Fund (0201)
Furniture and Equipment (54050)**

		Item Total	Org Total
Finance & Admin Services Branch (002000)			
4311	Audio Visual Services		
	1 Classroom presentation collaboration device to assist faculty with wireless connection to projection devices	\$8,000.00	
	Total		\$8,000.00
6321	Chief, Police Department		
	1 Utility Vehicle	\$10,000.00	
	Total		\$10,000.00
6333	Equipment Replacement Pool		
1117	Health, Phys Ed & Rec		
	1 Cross Trainer - Life Fitness	\$6,536.00	
	1 Stepmill - Stairmaster	\$5,248.33	
	1 Treadmill - Life Fitness	\$7,266.00	
	Total	\$19,050.33	
1129	Chemistry		
	1 Shimadzu Gas Chromatograph	\$15,000.00	
	1 Shimadzu Gas Chromatograph	\$15,000.00	
	Total	\$30,000.00	
1210	Automotive Technology		
	1 New GM Diesel Pickup	\$50,000.00	
	Total	\$50,000.00	
1218	Dental Hygiene		
	1 Dental Chair and Lights to be purchased as a set	\$20,180.00	
	1 Dental Chair and Lights to be purchased as a set	\$20,180.00	
	1 Dental Chair and Lights to be purchased as a set	\$20,180.00	
	1 Dental Chair and Lights to be purchased as a set	\$20,180.00	
	Total	\$80,720.00	
1219	Nursing		
	1 Stryker GoBEEd II Med Surg Hospital Bed	\$7,000.00	
	1 Stryker GoBEEd II Med Surg Hospital Bed	\$7,000.00	
	1 Stryker GoBEEd II Med Surg Hospital Bed	\$7,000.00	
	1 Stryker GoBEEd II Med Surg Hospital Bed	\$7,000.00	

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-2018 BUDGET
General Fund (0201)
Furniture and Equipment (54050)**

		Item Total	Org Total
Finance & Admin Services Branch (002000)			
6333	Equipment Replacement Pool		
1219	Nursing		
	Total	\$28,000.00	
1220	Emergency Medical Science		
1	SimMan 3G Patient Simulator	\$81,625.00	
	Total	\$81,625.00	
1279	Electrical Technology		
1	Hydraulic Pipe Bender	\$35,000.00	
	Total	\$35,000.00	
5207	Athletics		
1	Club Car-Model 252, Serial Number 261204258627	\$7,200.00	
1	Total Gym-Power Tower, Serial Number EFI 1076	\$6,700.00	
	Total	\$13,900.00	
6401	Dir., Admin. Computer Services		
1	Blade Server replacements allocated for the IT virtual labs. JCCC fixed asset tag # 55554, 55557, 55558, 55562, 55569, 55570, 55607, 55608, 55609, 55610, 55611, 55612, 55613, 55614, 55615	\$162,197.38	
1	Data Center Firewall replacements. JCCC fixed asset tag # 55407, 55408	\$100,000.00	
1	NetApp storage for virtual servers eligible for FY18 replacement. JCCC fixed asset tag # 55872, 55873, 55874, 55922, 55975, 55976, 55977, 56074, 56075, 56076	\$206,411.94	
	Total	\$468,609.32	
6403	Chief Information Officer		
1	Van	\$30,000.00	
	Total	\$30,000.00	
7301	Housekeeping Services		
1	Advance Rider Extractor	\$18,000.00	
1	Replace Sprinter Van	\$35,000.00	
1	Tennant Floor Scrubber	\$11,000.00	
1	Tennant Floor Scrubber	\$11,000.00	

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-2018 BUDGET
General Fund (0201)
Furniture and Equipment (54050)**

		Item Total	Org Total
Finance & Admin Services Branch (002000)			
6333	Equipment Replacement Pool		
7301	Housekeeping Services		
	1 Tennant Floor Scrubber	\$11,000.00	
	1 Tennant Power Scrubber	\$20,000.00	
	Total	\$106,000.00	
7501	Grounds		
	1 Dakota Peat 410 turf tender pull behind topdresser	\$20,000.00	
	1 John Deer Sprayer w/Dump Bed	\$35,000.00	
	1 Smithco SprayStar 2000 or JD 2020A Sprayer	\$35,000.00	
	1 Toro VersaVac	\$27,000.00	
	Total	\$117,000.00	
	Total		\$1,059,904.65
6401	Dir., Admin. Computer Services		
	1 HyperFlex storage and compute node expansion for virtual server consolidation.	\$95,000.00	
	1 Storage expansion for virtual desktops used in office computing.	\$42,500.00	
	Total		\$137,500.00
7745	Information Technlgy Infrastructure		
	1 PA System replacement	\$150,000.00	
	1 Wireless Access Point Replacements	\$100,743.00	
	Total		\$250,743.00
Academic Affairs & Operations (005700)			
1103	Fine Arts		
	1 Miller TIG Welder, Dynasty 280 Series	\$5,070.00	
	Total		\$5,070.00
1109	Music		
	1 Bass Trombone	\$7,000.00	
	Total		\$7,000.00
1128	Biology		
	1 Air Source (AS-1) for the Nuclear Magnetic Resonance (NMR) Spectrometer	\$5,000.00	

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-2018 BUDGET
General Fund (0201)
Furniture and Equipment (54050)**

		Item Total	Org Total
Academic Affairs & Operations (005700)			
1128	Biology		
	Total		\$5,000.00
1243	Practical Nursing		
	1 Gaumard Cares Silver 5 Year Service Plan for Adult Simulator (Simulator being purchased with Carl Perkins Grant funds, Sch C ID 21053)	\$20,000.00	
	Total		\$20,000.00
1272	Vocational Capital Outlay		
1289	Industrial Maintenance		
	1 Hydraulic Trainer	\$30,000.00	
	1 Pneumatic Trainer	\$15,000.00	
	1 Robotics Trainer	\$45,000.00	
	Total	\$90,000.00	
	Total		\$90,000.00
1289	Industrial Maintenance		
	1 Level Flow Trainer	\$20,000.00	
	1 Mechanical Drives Trainer	\$30,000.00	
	1 Temperature Trainer	\$25,000.00	
	Total		\$75,000.00
1517	Science Resource Center		
	1 Human Torso Model	\$5,000.00	
	1 Three Ft. Man Anatomy Model	\$6,000.00	
	Total		\$11,000.00
4312	Video Services		
	1 Pan/Tilt Camera System Studio A	\$20,000.00	
	1 Portable Light Kit	\$5,300.00	
	1 RF Meter/Monitor	\$7,500.00	
	Total		\$32,800.00
5207	Athletics		
	1 Ice Maker in Gym 017	\$5,390.00	
	Total		\$5,390.00
5302	Testing & Assessment Services		
	1 Modular furniture for back work area	\$5,000.00	
	1 Modular furniture for frontline area (counter, reception/lead desk, professor test file cabinets, testing storage cabinets, supply cabinets)	\$16,800.00	
	1 Modular furniture for tech area	\$5,000.00	
	Total		\$26,800.00

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-2018 BUDGET
General Fund (0201)
Furniture and Equipment (54050)**

	Item Total	Org Total
Total Furniture and Equipment (54050)		\$1,744,207.65
		=====

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-2018 BUDGET
General Fund (0201)
Building Improvements (54080)**

	Item Total	Org Total
Finance & Admin Services Branch (002000)		
6401 Dir., Admin. Computer Services		
1 Security Cameras	\$345,000.00	
Total		\$345,000.00
7102 Dir., Campus Services		
1 Allocation for Facilities Master Plan	\$3,000,000.00	
Total		\$3,000,000.00
 Total Building Improvements (54080)		 \$3,345,000.00
		=====

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-2018 BUDGET
General Fund (0201)
Land Improvements (54090)**

	Item Total	Org Total
Finance & Admin Services Branch (002000)		
6333 Equipment Replacement Pool		
7745 Information Technlgy Infrastructure		
1 Fiber plant implementation, second entrances for main campus buildings	\$445,000.00	
Total	\$445,000.00	
Total		\$445,000.00
Total Land Improvements (54090)		\$445,000.00
		=====

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-2018 BUDGET
Adult Supplementary Education Fund (0601)
Furniture and Equipment (54050)**

	Item Total	Org Total
Institutional Advancement (003000)		
1442 CC Operations		
1 Avid S6L-32 Mixing Board to replace the current mixing board in use in Yardley Hall	\$88,000.00	
2 Draper StageScreen Portable Projections Screens	\$18,132.00	
Total		\$106,132.00
 Total Furniture and Equipment (54050)		 \$106,132.00 =====

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-2018 BUDGET
Auxiliary Enterprise Funds (1302)
Furniture and Equipment (54050)**

		Item Total	Org Total
Finance & Admin Services Branch (002000)			
9101	Dining Services		
	1 Garland Grill	\$15,775.00	
	1 Groen Steamer	\$22,225.00	
	Total		\$38,000.00
9102	Vending		
	2 Snack Vending Machine	\$10,870.00	
	Total		\$10,870.00
9112	Espresso Bars		
	1 Espresso Machine	\$9,350.00	
	Total		\$9,350.00
Academic Affairs & Operations (005700)			
9104	Child Development Center		
	1 Traulsen RHT232WUT-HHS - 2 Section Spec-Line W-Width Half Door Reach-in Refrigerator to replace current refrigerator that is over ten years old	\$11,000.00	
	1 Traulsen RLT132WUT-FHS - 1 Section Spec-Line W-Width Half Door Reach-in Freezer to replace current freezer that is ten years old	\$9,000.00	
	1 Traulsen RLT232WUT-HHS - 2 Section Spec-Line W-Width Half Door Reach-in Freezer to replace current freezer that is over ten years old	\$12,000.00	
	Total		\$32,000.00
Total Furniture and Equipment (54050)			\$90,220.00
			=====

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-2018 BUDGET
Auxiliary Enterprise Funds (1302)
Land Improvements (54090)**

	Item Total	Org Total
Finance & Admin Services Branch (002000)		
9151 Auxiliary Construction		
1 Land Improvements	\$25,000.00	
Total		\$25,000.00
Total Land Improvements (54090)		\$25,000.00
	=====	

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-2018 BUDGET
Vocational Improvements Grant (2219)
Furniture and Equipment (54050)**

		Item Total	Org Total
Academic Affairs & Operations (005700)			
1271	Vocational Improvements		
1210	Automotive Technology		
1	Lighting System Trainer	\$6,750.00	
	Total		\$6,750.00
1212	Electronics Technology		
1	Laser Set including: 30 Watt Thermopile, Fiber Laser, Active Q-Switch, Laser Diode Control Kit, Laser Diode	\$21,500.00	
1	Sensors/Detectors Set including: High-Sensitivity Optical Sensor LABMAX-TO Compatible Laser, Power/Energy Meter, Excistar XS 200 Compatible Beam Analyzer, Beam Analyzer 350-1100nm, Biased Photodiode Detector, Red Tide Compatible Spectrometer, ELECTRO Viewer Compatible/IR Viewer	\$45,500.00	
	Total		\$67,000.00
1220	Emergency Medical Science		
1	Auto Extrication Trainer	\$12,000.00	
	Total		\$12,000.00
1225	HVAC		
1	8 Ft. Sheet Metal Break	\$7,000.00	
	Total		\$7,000.00
1241	Respiratory Care		
1	V 60 BiPap Ventilator	\$12,000.00	
	Total		\$12,000.00
1243	Practical Nursing		
1	Simulator with Entubation Feature	\$56,000.00	
	Total		\$56,000.00
	Total		\$160,750.00
Total Furniture and Equipment (54050)			\$160,750.00
			=====

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-2018 BUDGET
Capital Outlay Fund (7111)
Building Improvements (54080)**

	Item Total	Org Total
Finance & Admin Services Branch (002000)		
7102 Dir., Campus Services		
1 ATB Air compressor (BAS system)	\$5,000.00	
1 ATB Fire doors - hardware	\$5,000.00	
1 CAMPUS Astroturf gameday grass 3DStreme-52	\$10,000.00	
1 CAMPUS Black iron painting	\$100,000.00	
1 CAMPUS Epoxy floors	\$50,000.00	
1 CAMPUS Epoxy walls	\$20,000.00	
1 CAMPUS Lighting upgrades - exterior	\$150,000.00	
1 CAMPUS Lighting upgrades - interior	\$150,000.00	
1 CAMPUS Masonry repairs	\$100,000.00	
1 CAMPUS Painting (offices & classrooms)	\$100,000.00	
1 CAMPUS Painting - doors & frames	\$50,000.00	
1 CAMPUS Paver repairs	\$20,000.00	
1 CAMPUS Repair window sills	\$25,000.00	
1 CAMPUS UV lighting of AHU's	\$50,000.00	
1 CAMPUS Whiteboard replacements	\$50,000.00	
1 CAMPUS Window replacements	\$150,000.00	
3 CC AHU's 7, 8 & 9	\$12,000.00	
1 CC Fire alarm panel upgrade	\$50,000.00	
2 CLB AHU's 1 & 2	\$8,000.00	
1 COM Water softener	\$6,000.00	
1 CSB Carpenter exhaust fan	\$15,000.00	
1 CSB RTU 4 - print shop	\$60,000.00	
1 Consolidation of Resource Centers	\$2,000,000.00	
1 GEB Fire alarm panel upgrade	\$25,000.00	
1 GEB Roof C	\$112,000.00	
1 GEB Roof D	\$375,000.00	
1 GYM Fire system duct detectors 1 & 2	\$20,000.00	
1 GYM Slab settlement	\$50,000.00	
2 GYM Sump pump 1 & 2	\$8,000.00	
1 HCDC Roof B	\$51,000.00	
1 HSC Paint building	\$65,000.00	
1 OCB Fire alarm panel upgrade	\$20,000.00	
1 OCB Water heater 2	\$6,000.00	
2 PA Water heaters 1 & 2	\$8,000.00	
1 SCI Dental vac system #2	\$14,000.00	
1 SCI Elevator jack replacement	\$50,000.00	
1 SCI Fire system horns and strobes	\$10,000.00	

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2017-2018 BUDGET
Capital Outlay Fund (7111)
Building Improvements (54080)

Item Total Org Total

Finance & Admin Services Branch (002000)

7102 Dir., Campus Services
 Total

\$4,000,000.00

Total Building Improvements (54080)

\$4,000,000.00

=====

VI. Five Year Budget Projection and Supplemental Financial Analysis

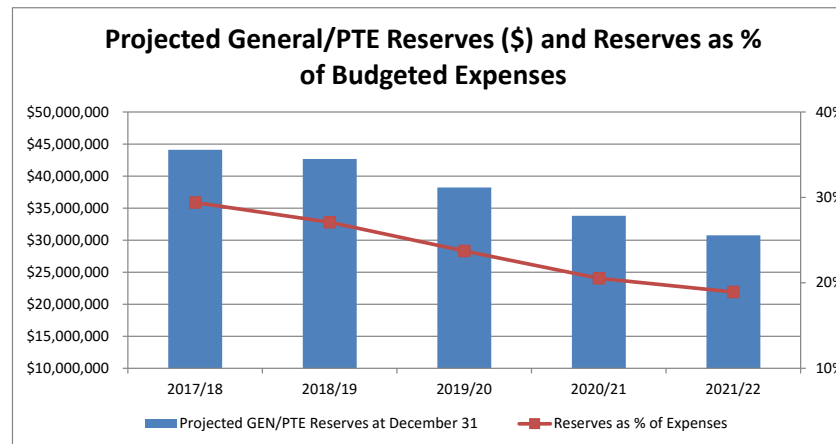
JCCC FIVE YEAR BUDGET PROJECTION
STATEMENTS OF REVENUES AND EXPENSES - GENERAL/PTE FUNDS ONLY
YEARS ENDING JUNE 30, 2018 TO 2022

4/4/2017	Actual	Budget	PROJECTED BUDGETS				
Revenues	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
Ad Valorem	\$ 85,397,219	\$ 87,460,211	\$ 95,731,966 8.6%	\$ 98,339,496 2.7%	\$ 101,025,022 2.7%	\$ 103,791,115 2.7%	\$ 106,640,190 2.7%
Tuition	30,110,838	31,107,337	31,107,337 0%	32,019,935 3%	32,881,575 3%	33,794,146 3%	34,655,787 2%
State Aid	23,271,590	20,854,451	20,870,336 0.1%	20,870,336 0.0%	20,870,336 0%	20,870,336 0%	20,870,336 0%
Interest	184,775	78,641	80,214 2%	81,818 2%	83,454 2%	85,124 2%	86,826 2%
Other	2,625,407	2,420,685	2,460,400 2%	2,509,608 2%	2,559,801 2%	2,610,997 2%	2,663,217 2%
Total Revenue	<u>\$ 141,589,829</u>	<u>\$ 141,921,325</u>	<u>\$ 150,250,253</u>	<u>\$ 153,821,193</u>	<u>\$ 157,420,189</u>	<u>\$ 161,151,717</u>	<u>\$ 164,916,355</u>
Expenses			ESTIMATED ACTUALS				
Salaries and Benefits	\$ 103,593,806	\$ 111,866,284	\$ 110,452,422 -1.3%	\$ 113,833,307 3.0%	\$ 117,107,757 2.8%	\$ 120,481,213 2.8%	\$ 123,956,836 2.8%
Operating	20,531,226	27,349,946	28,986,456 6%	29,276,321 1%	29,569,084 1%	29,864,775 1%	30,163,423 1%
Capital	4,793,569	6,526,138	7,505,208 13%	11,505,208 35%	11,505,208 0%	10,505,208 -10%	4,505,208 -133%
Debt Service	990,483	966,128	3,089,469 69%	2,881,713 -7%	2,853,897 -1%	3,843,656 26%	3,842,438 0%
Total Expenses	<u>\$ 129,909,084</u>	<u>\$ 146,708,496</u>	<u>\$ 150,033,556</u>	<u>\$ 157,496,550</u>	<u>\$ 161,035,947</u>	<u>\$ 164,694,852</u>	<u>\$ 162,467,904</u>
Estimated amount used	<u>\$ 11,680,745</u>	<u>\$ 139,373,071</u>	<u>\$ 150,033,556</u>	<u>\$ 157,496,550</u>	<u>\$ 161,035,947</u>	<u>\$ 164,694,852</u>	<u>\$ 162,467,904</u>
Revenues over Expenses	<u>\$ 11,680,745</u>	<u>\$ 2,548,254</u>	<u>\$ 216,697</u>	<u>\$ (3,675,356)</u>	<u>\$ (3,615,758)</u>	<u>\$ (3,543,136)</u>	<u>\$ 2,448,451</u>
Percentage Used	91%	95%	100%	100%	100%	100%	100%

**JCCC FIVE YEAR BUDGET PROJECTION
GENERAL/PTE FUNDS RESERVE ANALYSIS
FISCAL YEARS ENDING JUNE 30, 2018 TO 2022**

4/7/2017

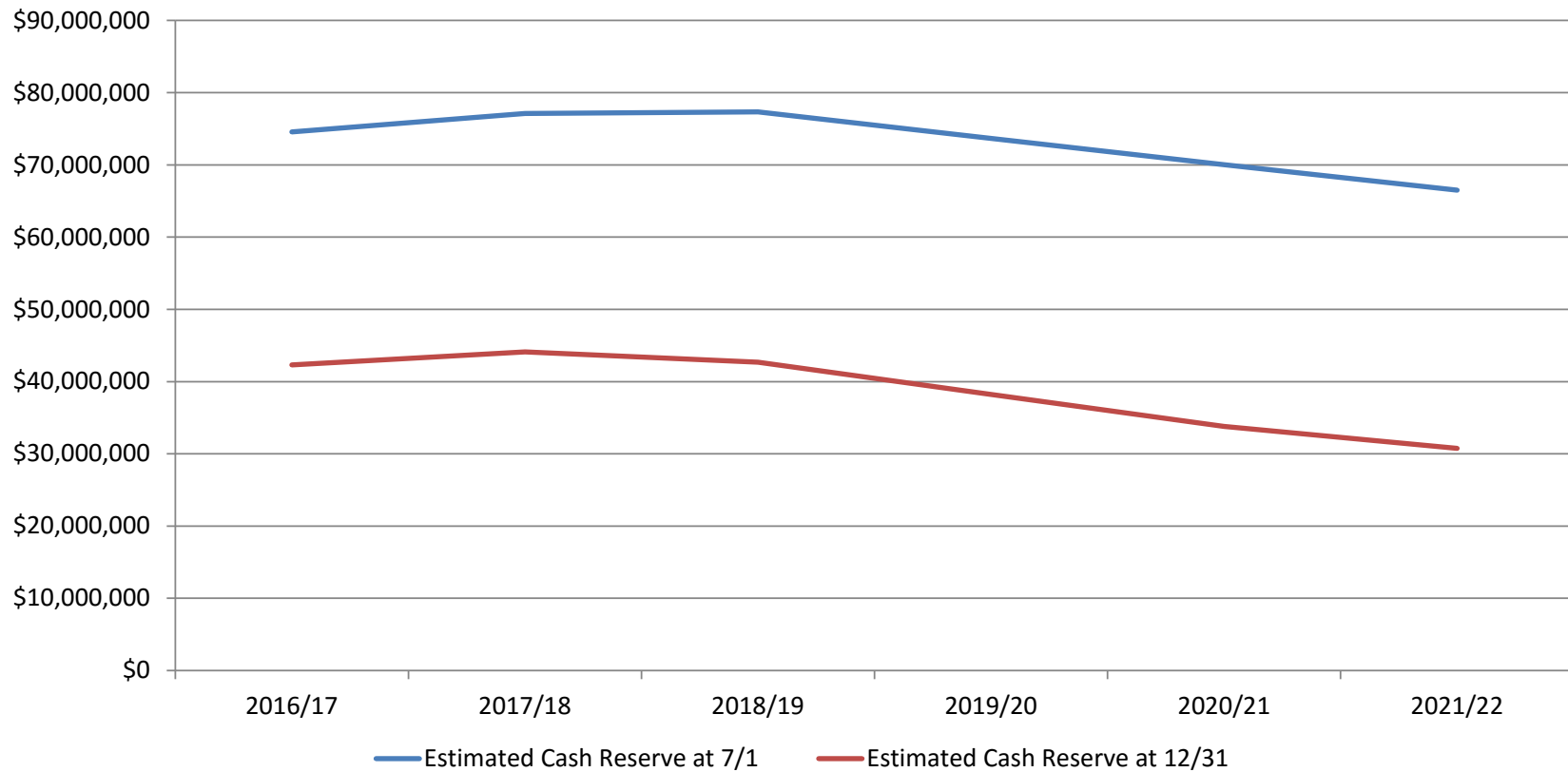
General Fund/PTE	Budget	PROJECTED BUDGETS				
	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Beginning Balance	\$74,568,092	\$77,116,346	\$77,333,043	\$73,657,687	\$70,041,930	\$66,498,794
Total Expenses	146,708,496	150,033,555	157,496,549	161,035,947	164,694,852	162,467,905
Reserve:						
Minimum 10% per JCCC Board Policy	14,670,850	15,003,356	15,749,655	16,103,595	16,469,485	16,246,791
16.5% - Note 1	24,206,902	24,755,537	25,986,931	26,570,931	27,174,651	26,807,204
Estimated Reserve at 12/31:						
Beginning Balance at 7/1	74,568,092	77,116,346	77,333,043	73,657,687	70,041,930	66,498,794
Differential at 22% of Expense	32,275,869	33,007,382	34,649,241	35,427,908	36,232,868	35,742,939
Estimated Reserve at 12/31:	\$42,292,223	\$44,108,964	\$42,683,802	\$38,229,779	\$33,809,062	\$30,755,855
Amount Over:						
Minimum 10% of Expenses per JCCC Board Policy	\$27,621,373	\$29,105,608	\$26,934,148	\$22,126,184	\$17,339,577	\$14,509,064
16.5% - Note 1	\$18,085,321	\$19,353,427	\$16,696,872	\$11,658,848	\$6,634,411	\$3,948,650
Unrestricted Fund Balances as a % of Total Revenues:	50%	49%	48%	44%	41%	38%
Unrestricted Fund Balances as a % of Total Expenses:	48%	48%	46%	43%	39%	38%
Note 1 - per KS League of Municipalities guidelines						
Note 2 - Other Unrestricted Cash Balances:						
Adult Supplemental	\$1,566,847	\$1,998,769	\$2,229,864	\$2,481,705	\$2,760,563	\$3,067,002
Auxiliary	\$4,748,818	\$4,001,191	\$3,399,183	\$2,747,996	\$2,059,076	\$1,330,993
Student Activity	\$214,045	\$85,396	(\$32,293)	(\$182,354)	(\$364,081)	(\$577,971)
Note 3 - Cash used - General Fund	(\$2,548,254)	(\$216,697)	\$3,675,356	\$3,615,758	\$3,543,136	(\$2,448,450)



*Assumes use of \$20,000,000 in General Fund reserves for Facilities Master Plan over 3 years, beginning in FY 2018-19

**JCCC FIVE YEAR BUDGET PROJECTION
SCHEDULE OF UNENCUMBERED CASH RESERVES AT JULY 1 & DECEMBER 31
GENERAL/PTE FUNDS
FISCAL YEARS ENDING JUNE 30, 2018 TO 2022**

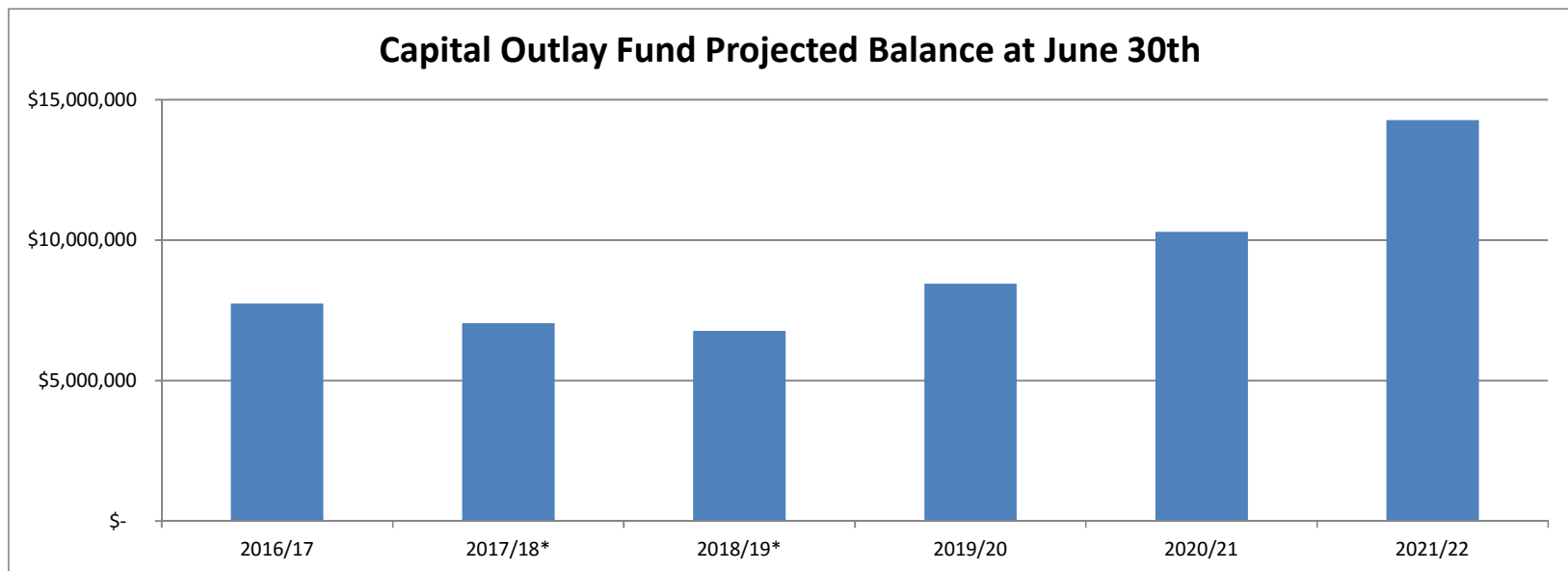
Estimated GEN/PTE Cash Reserves at July 1 and December 31



*Assumes use of \$20,000,000 in General Fund reserves for Facilities Master Plan over 3 years, beginning in FY 2018-19

**JCCC FIVE YEAR BUDGET PROJECTION
CAPITAL OUTLAY FUND RESERVE ANALYSIS
FISCAL YEARS ENDING JUNE 30, 2018 TO 2022**

	Budget		PROJECTED BUDGETS									
	<u>2016/17</u>		<u>2017/18*</u>		<u>2018/19*</u>		<u>2019/20</u>		<u>2020/21</u>		<u>2021/22</u>	
Significant Assumptions:												
Ad Valorem Property Taxes	\$	4,904,648	\$	5,299,231	\$	5,512,370	\$	5,662,736	\$	5,817,783	\$	5,977,482
Budgeted Capital Outlay Expenditures	\$	4,202,108	\$	5,994,950	\$	5,787,375	\$	3,982,500	\$	3,978,250	\$	2,000,000
Mill Levy		9.469		9.473		9.473		9.473		9.473		9.473
Capital Outlay Levy		0.501		0.501		0.501		0.501		0.501		0.501
Est. Assessed Valuation Increase		6.5%		7.5%		3.0%		3.0%		3.0%		3.0%



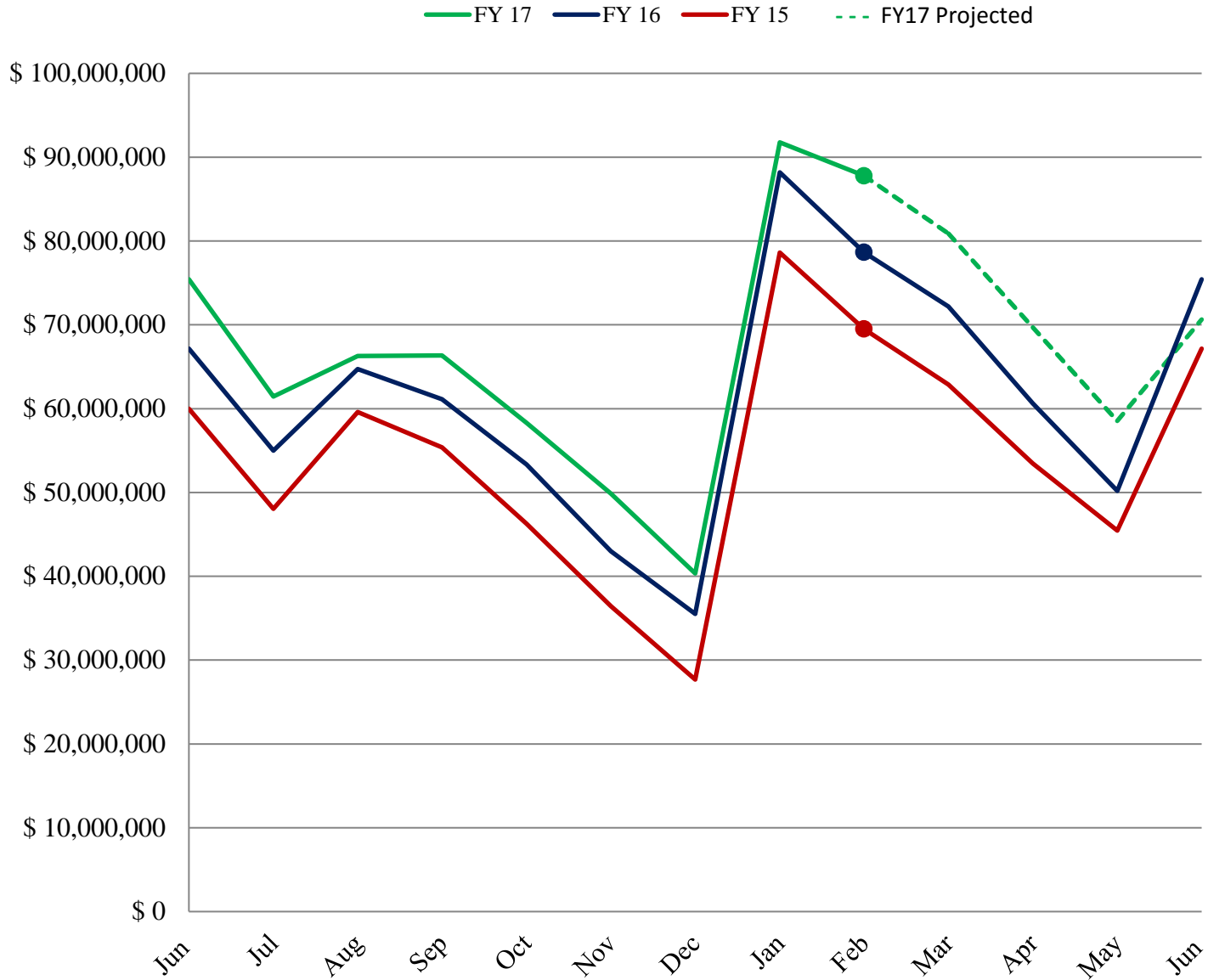
*Includes \$2.0 million in '18 and \$1.8 million in '19 for consolidation of Resource Centers

**JCCC FIVE YEAR BUDGET PROJECTION
SCHEDULE OF DEBT
YEARS ENDING JUNE 30, 2018 TO 2022**

	Budget	PROJECTED BUDGETS				
	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
DEBT SCHEDULE						
General/PTE Fund Payments	\$ 961,973	\$ 3,086,969	\$ 2,881,713	\$ 2,853,897	\$ 3,843,656	\$ 3,842,438
Auxiliary Fund Payments	250,000	0	0	0	0	0
Capital Outlay Fund Payments	2,452,108	1,994,950	1,987,375	1,982,500	1,978,250	0
Revenue Bonds DS Fund Payments	1,696,200	1,706,838	1,711,700	1,720,825	1,747,775	1,747,600
Campus Development Fund Payments	1,000,000	1,000,000	1,000,000	1,000,000	0	0
	<u>6,360,281</u>	<u>7,788,757</u>	<u>7,580,788</u>	<u>7,557,222</u>	<u>7,569,681</u>	<u>5,590,038</u>
KBOR PEI LOAN						
Principal - General	161,673	0	0	0	0	0
Principal - Auxiliary	250,000	0	0	0	0	0
Principal - Capital Outlay	250,000	0	0	0	0	0
Total Payments	<u>661,673</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2009 COP's						
Principal - Campus Dev Fund	1,000,000	1,000,000	1,000,000	1,000,000	0	0
Principal - General	555,000	595,000	640,000	685,000	0	0
Interest - General	245,300	181,104	112,338	38,334	0	0
Total Payments	<u>1,800,300</u>	<u>1,776,104</u>	<u>1,752,338</u>	<u>1,723,334</u>	<u>0</u>	<u>0</u>
Series 2011 Revenue Bonds						
Principal	50,000	50,000	50,000	55,000	305,000	310,000
Interest	362,250	360,938	359,500	357,925	352,525	343,300
Total Payments	<u>412,250</u>	<u>410,938</u>	<u>409,500</u>	<u>412,925</u>	<u>657,525</u>	<u>653,300</u>
Series 2012 Revenue Bonds						
Principal	485,000	485,000	495,000	505,000	300,000	310,000
Interest	70,450	60,750	50,950	40,950	32,900	26,800
Total Payments	<u>555,450</u>	<u>545,750</u>	<u>545,950</u>	<u>545,950</u>	<u>332,900</u>	<u>336,800</u>
Series 2015 Revenue Bonds						
Principal	650,000	685,000	705,000	725,000	735,000	750,000
Interest	78,500	65,150	51,250	36,950	22,350	7,500
Total Payments	<u>728,500</u>	<u>750,150</u>	<u>756,250</u>	<u>761,950</u>	<u>757,350</u>	<u>757,500</u>
Series 2016 GO Cap Outlay Bonds						
Principal	1,760,000	1,685,000	1,755,000	1,840,000	1,930,000	0
Interest	442,108	309,950	232,375	142,500	48,250	0
Total Payments	<u>2,202,108</u>	<u>1,994,950</u>	<u>1,987,375</u>	<u>1,982,500</u>	<u>1,978,250</u>	<u>0</u>
Series 2017 COPs (\$50M/20yr)*						
Principal	0	1,110,865	929,375	930,563	2,643,656	2,642,438
Interest	0	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Total Payments	<u>0</u>	<u>2,310,865</u>	<u>2,129,375</u>	<u>2,130,563</u>	<u>3,843,656</u>	<u>3,842,438</u>
TOTAL	<u>\$ 6,360,281</u>	<u>\$ 7,788,757</u>	<u>\$ 7,580,788</u>	<u>\$ 7,557,222</u>	<u>\$ 7,569,681</u>	<u>\$ 5,590,038</u>

*Preliminary

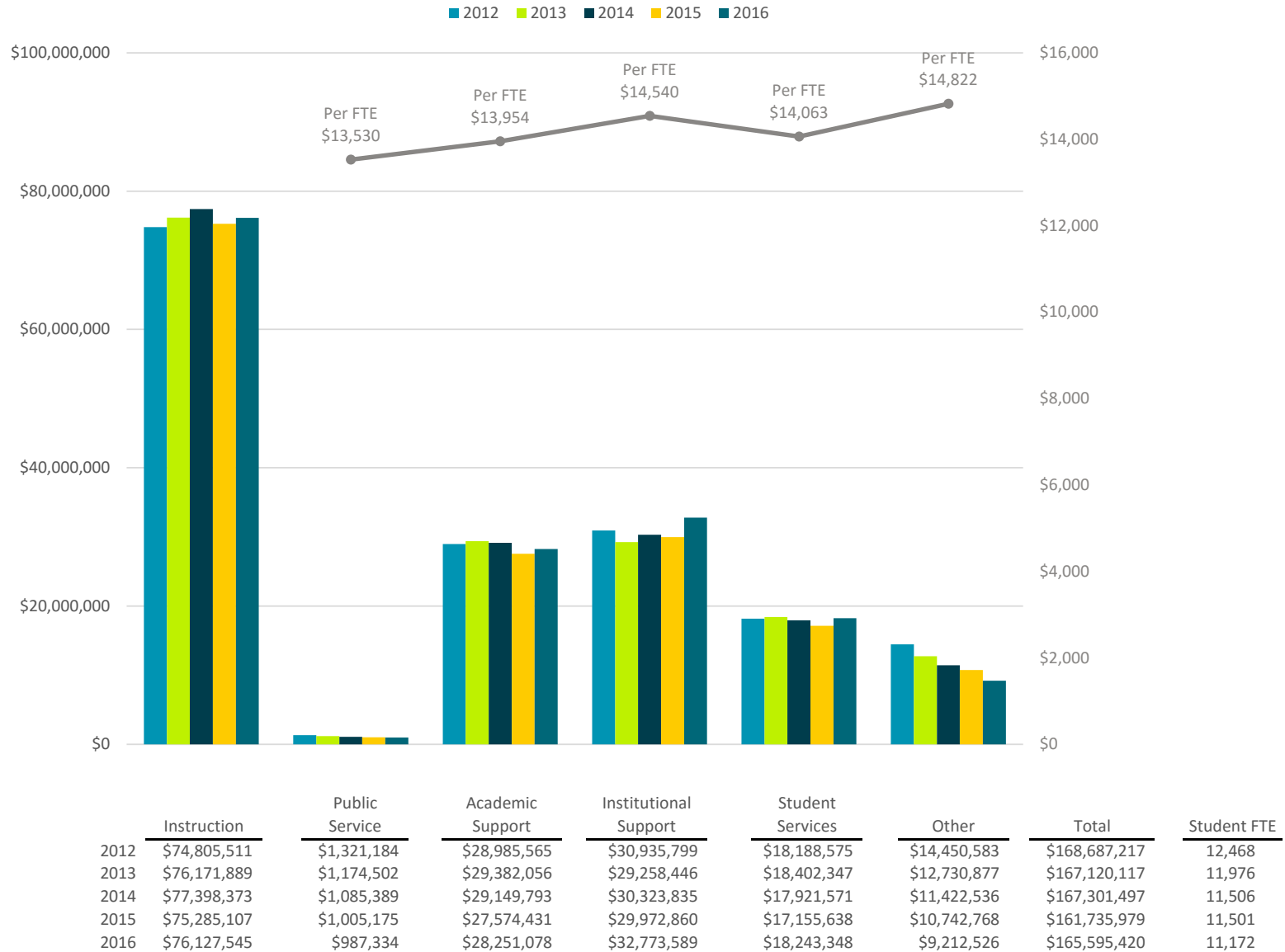
General/Post-Secondary Technical Education (PTE) Funds Unencumbered Cash 3 Yr Monthly Trend



Integrated Postsecondary Education Data System (IPEDS)

Core Expenses per FTE

By Function



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.

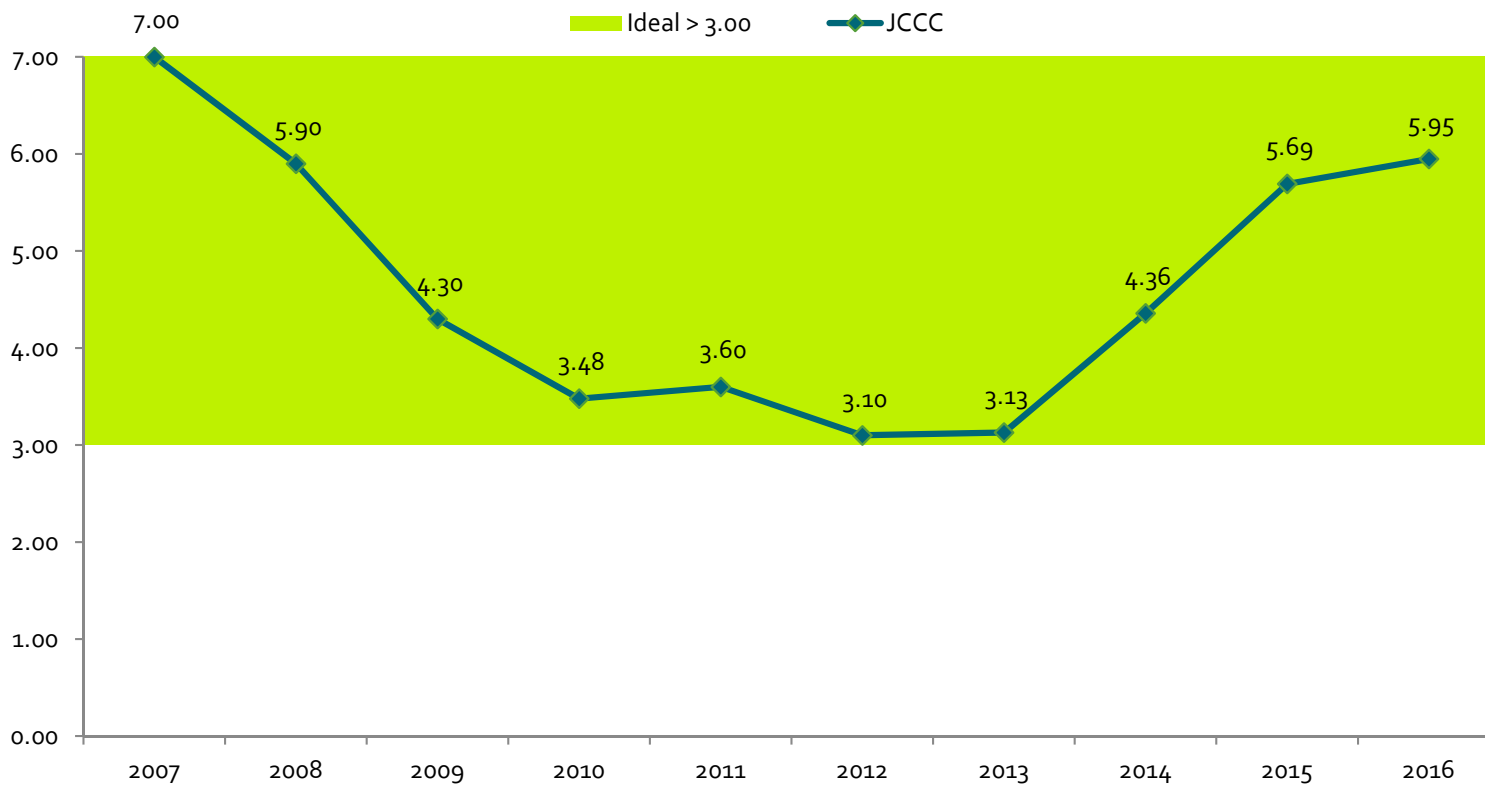
Public Service: A functional expense category that includes expenses for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory service, reference bureaus, and similar 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

12345 COLLEGE BLVD
OVERLAND PARK, KS 66210-1299
www.jccc.edu