



JOHNSON COUNTY
COMMUNITY COLLEGE

**FISCAL YEAR
2026-2027**



BOARD OF TRUSTEES

**BUDGET
WORKSHOP**

APRIL 16, 2026

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JOHNSON COUNTY
COMMUNITY COLLEGE

OUR MISSION

JCCC inspires learning to transform lives and strengthen communities.

OUR VISION

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

OUR VALUES

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

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

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

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

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

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



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

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

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

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

I. Budget Guidelines and Calendar

Preliminary Budget Guidelines FY 2026–2027

Approved December 18, 2025

1. **Unencumbered Cash Balances**

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

2. **Assessed Valuation & Property Tax Levy**

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

3. **Enrollment**

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

4. **Tuition Cost per Credit Hour**

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

5. **State Aid**

The budgeted state operating grant revenue for FY 2026–27 will be equal to the actual amount received in FY 2025–26.

6. **Salary and Benefits Budgets**

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

7. Staff to Recommend Operating Budget Priorities

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

8. Base Budgets for Operating Budgets

The two previous prior years and the current year-to-date actual results will serve as the base budgets for the FY 2026–27 operating budgets.

9. Capital Budget–General Fund

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

10. Debt Service–General Fund

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

11. Capital Budgets–Capital Outlay Fund

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

Updated Budget Guidelines FY 2026–2027

Subject to Approval—Updates in Red Below

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5. **State Aid**

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

6. **Salary and Benefits Budgets**

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Johnson County Community College
Budget Cycle Calendar FY 2026–2027

Preliminary, Dates Subject to Change

October 2025 Tasks and Events

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

November 2025

4	President's Cabinet discussion of FY 27 proposed budget guidelines
5	Management and Finance Committee meeting
6	Distribute FY 27 budget calendar to budget administrators
6	Budget administrators receive Excel worksheet(s), <i>Proposed Budget Based on Actuals</i> , including two prior years' actual expenditures and current adopted budget to assist in developing a proposed budget and justifications
6	Remodel Requests for renovation/remodeling and equipment installation can be input in Team Dynamix
6	Fixed Asset reports for replacement capital equipment and current inventory are distributed by the Warehouse
6	Budget Development and the Capital Schedule are available for entry
13	Strategic Plan sponsors receive template for submission of budget requests tied to Strategic Plan action items
30	Remodel Requests due in Team Dynamix. Approved requests will be costed out by Campus Services and further prioritized

December 2025

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

January 2026

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

February 2026

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

March 2026

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

April 2026

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

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

June 2026

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

July 2026

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

August 2026

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

September 2026

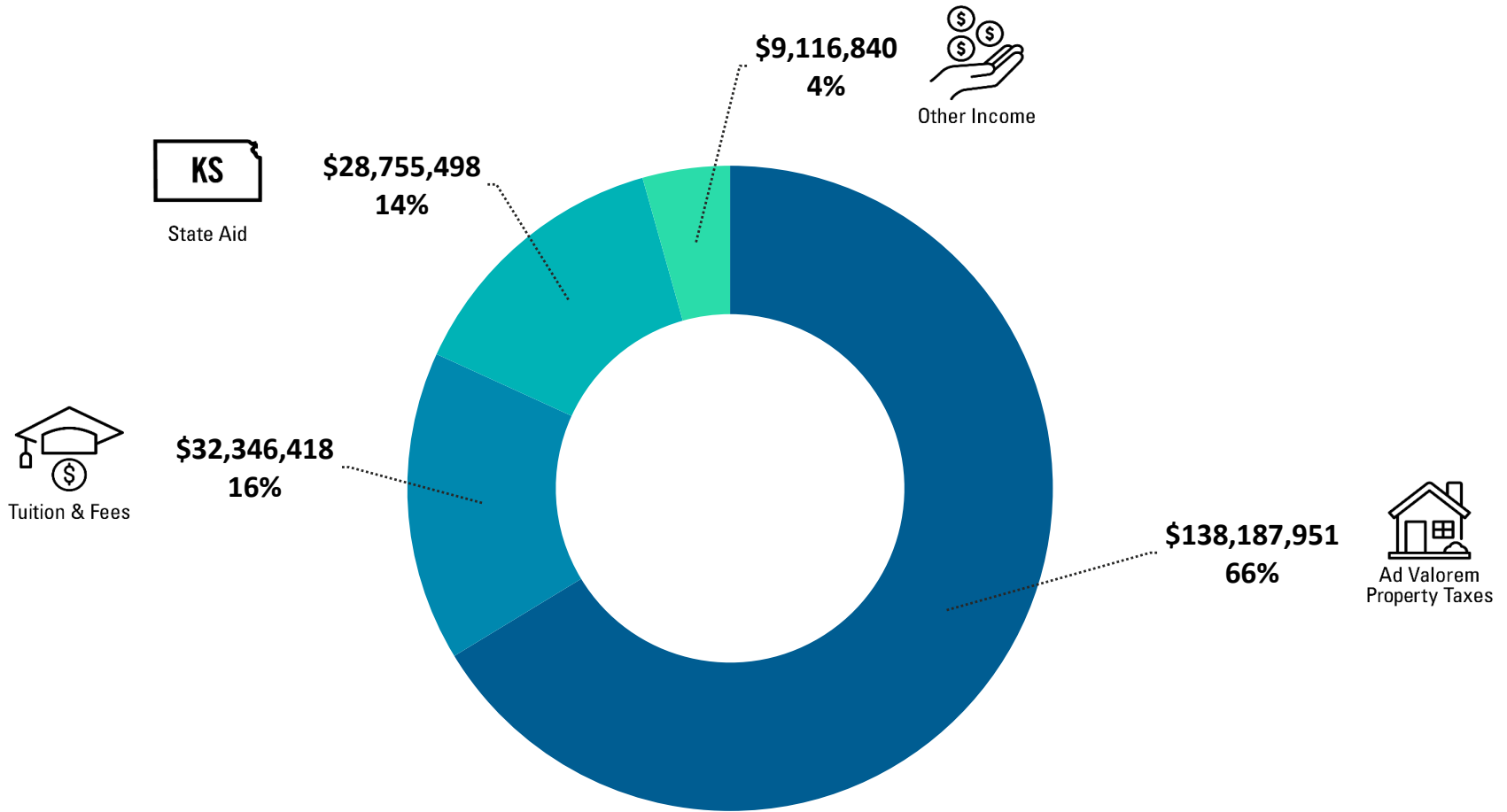
TBD	Management & Finance Committee review proposed FY 27 Legal Budget
TBD	Revenue Neutral Rate (RNR) hearing for FY 27 Legal Budget (if applicable)
TBD	Annual public hearing for FY 27 Legal Budget
TBD	Board of Trustees vote on FY 27 Legal Budget

October 2026

1	File Adopted Legal Budget with state and county offices
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II. Revenues

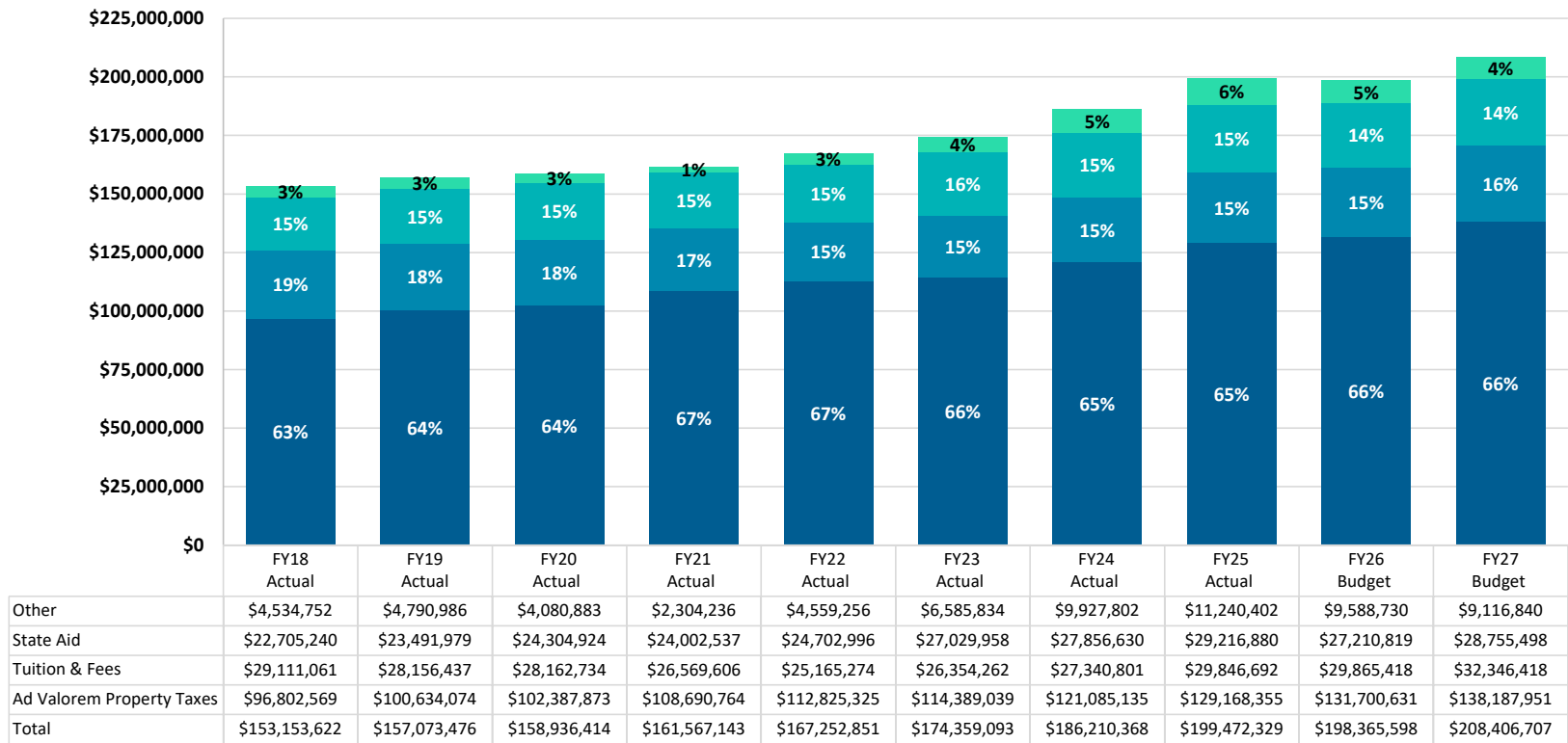
Johnson County Community College
General/Postsecondary Technical Education(PTE) Funds
Revenue Budget
2026-2027



Total Revenue \$208,406,707

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

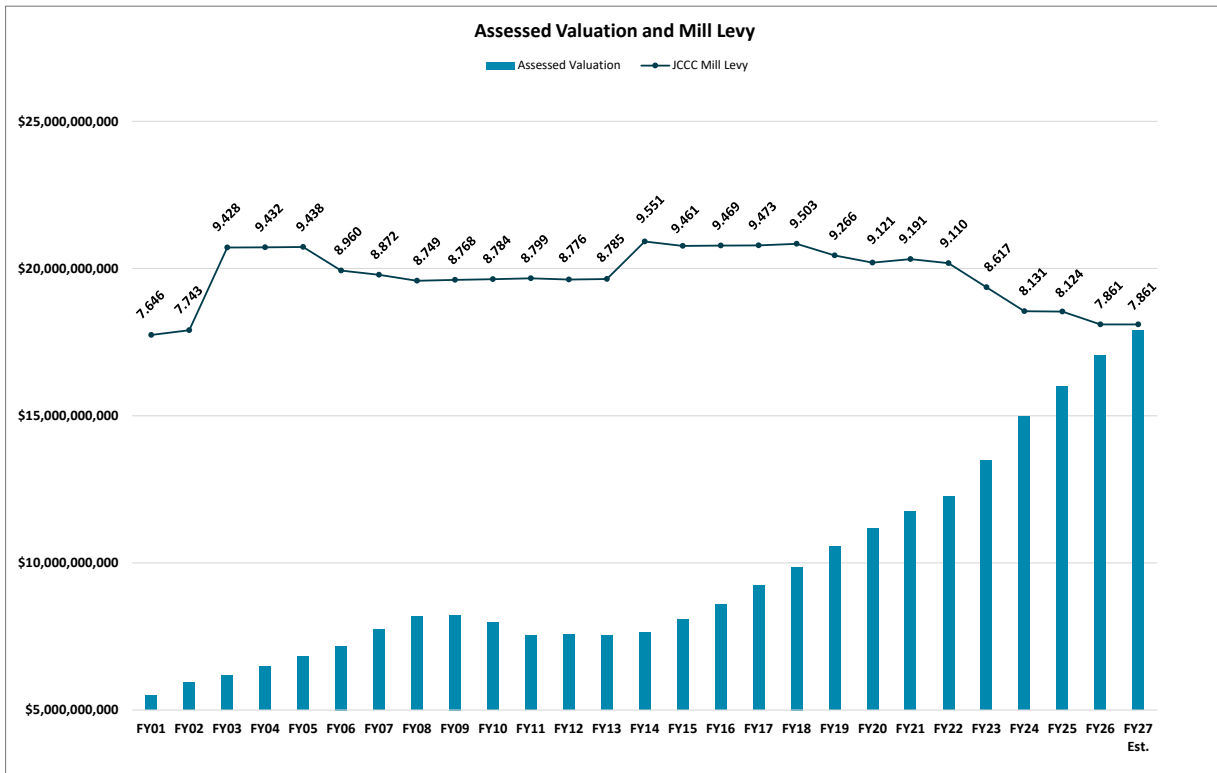
■ Ad Valorem Property Taxes ■ Tuition & Fees ■ State Aid ■ Other



Johnson County Community College
 FY 2026–27 Budget

Assessed Valuation and Mill Levy

Fiscal Year	Assessed Valuation	% Change	JCCC Mill Levy	Mill Change
FY01	\$5,482,711,314	13.06%	7.646	0.46
FY02	\$5,951,066,419	8.54%	7.743	0.10
FY03	\$6,169,844,607	3.68%	9.428	1.69
FY04	\$6,481,292,971	5.05%	9.432	0.00
FY05	\$6,803,214,025	4.97%	9.438	0.01
FY06	\$7,178,491,041	5.52%	8.960	(0.48)
FY07	\$7,733,096,457	7.73%	8.872	(0.09)
FY08	\$8,168,949,925	5.64%	8.749	(0.12)
FY09	\$8,231,306,706	0.76%	8.768	0.02
FY10	\$7,969,528,237	-3.18%	8.784	0.02
FY11	\$7,535,717,941	-5.44%	8.799	0.01
FY12	\$7,551,985,565	0.22%	8.776	(0.02)
FY13	\$7,520,503,387	-0.42%	8.785	0.01
FY14	\$7,630,978,170	1.47%	9.551	0.77
FY15	\$8,084,290,606	5.94%	9.461	(0.09)
FY16	\$8,596,593,490	6.34%	9.469	0.01
FY17	\$9,229,880,308	7.37%	9.473	0.00
FY18	\$9,858,473,397	6.81%	9.503	0.03
FY19	\$10,558,374,635	7.10%	9.266	(0.24)
FY20	\$11,150,289,696	5.61%	9.121	(0.15)
FY21	\$11,733,829,400	5.23%	9.191	0.07
FY22	\$12,260,371,273	4.49%	9.110	(0.08)
FY23	\$13,477,229,751	9.93%	8.617	(0.49)
FY24	\$14,981,778,153	11.16%	8.131	(0.49)
FY25	\$15,997,147,294	6.78%	8.124	(0.01)
FY26	\$17,029,839,941	6.46%	7.861	(0.26)
FY27 Est.	\$17,881,331,938	5.00%	7.861	0.00



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

Mill Levy for a Residence at College and Quivira

Tax Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Total Mill Levy	119.154	122.093	121.010	120.086	119.208	119.038	114.466	111.998	111.485	109.991
JCCC Mill Levy	9.473	9.503	9.266	9.121	9.191	9.110	8.617	8.131	8.124	7.873
JCCC's portion of total Mill Levy	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%
Average Residential Value (ARV)	\$ 262,000	\$ 280,000	\$ 299,000	\$ 316,000	\$ 332,000	\$ 348,000	\$ 384,000	\$ 431,000	\$ 458,000	\$ 487,000
JCCC taxes on ARV	\$ 285	\$ 306	\$ 319	\$ 331	\$ 351	\$ 365	\$ 381	\$ 403	\$ 428	\$ 441
JCCC	9.473	9.503	9.266	9.121	9.191	9.110	8.617	8.131	8.124	7.873
Kansas Board of Regents	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Olathe USD 233	67.774	71.174	70.665	69.878	69.138	68.282	65.168	63.482	63.198	61.948
City of Overland Park	13.800	13.565	13.566	13.557	13.582	14.578	14.573	14.525	14.538	14.540
Johnson County, Library, Parks & Rec	26.607	26.351	26.013	26.030	25.797	25.568	24.608	24.360	24.125	24.130
	119.154	122.093	121.010	120.086	119.208	119.038	114.466	111.998	111.485	109.991
For Information:										
Shawnee Mission USD 512	54.940	53.663	52.427	52.121	52.351	51.667	49.386	50.822	51.335	50.886
Blue Valley USD 229	66.255	66.614	64.999	62.797	60.503	58.967	54.870	53.758	53.596	53.618
City of Olathe	24.708	24.700	24.406	24.397	24.440	24.458	24.241	23.356	23.317	23.334

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

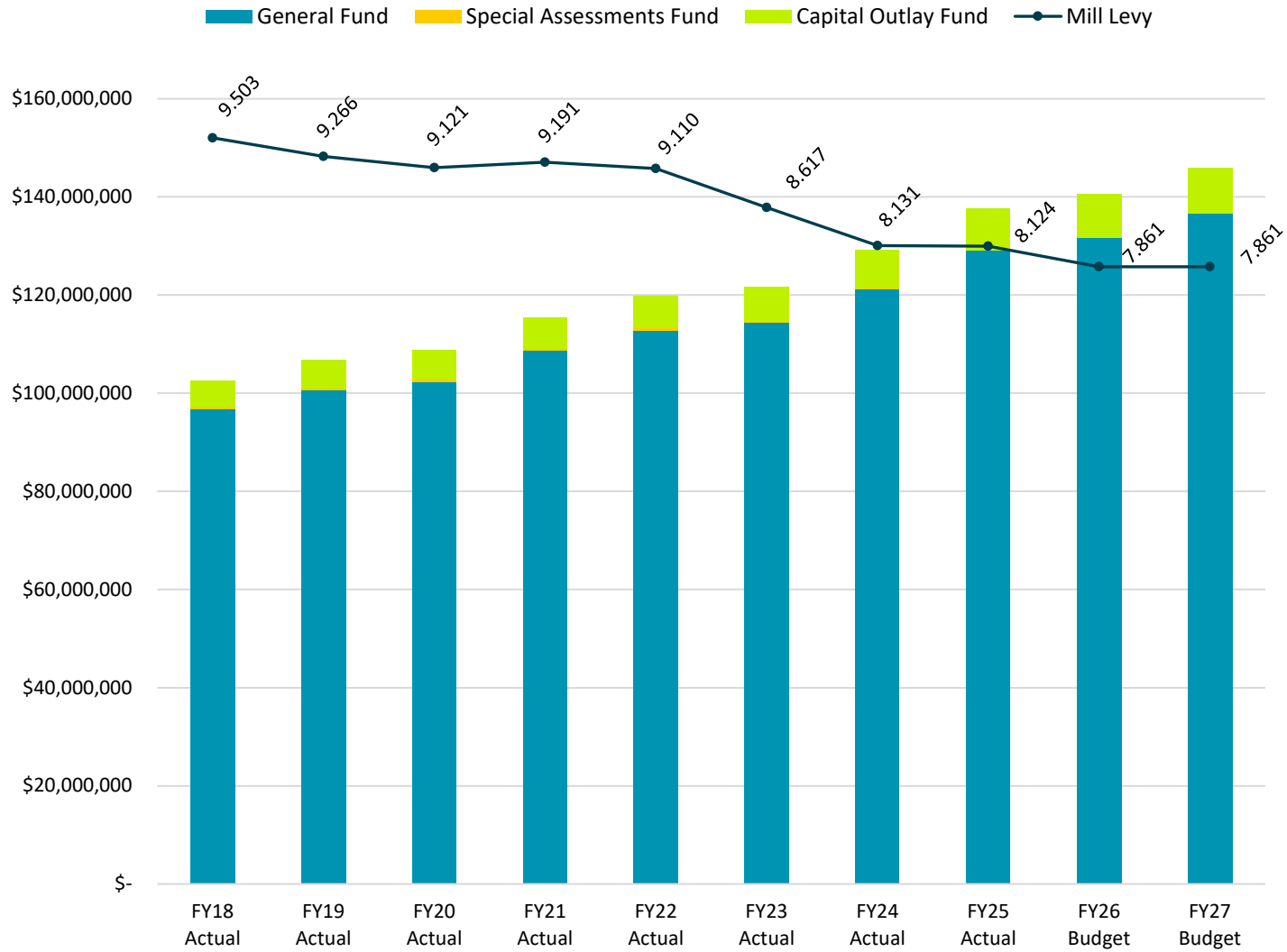
**Johnson County Community College
FY 2026–27 Budget**

Estimated JCCC Taxes for an Average Residence

Tax Year	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Average Appraised Value*	\$281,000	\$299,000	\$316,000	\$332,000	\$348,000	\$384,000	\$431,000	\$458,000	\$487,000	\$514,000
Residential Assessment Rate	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%
Assessed Value	\$32,315	\$34,385	\$36,340	\$38,180	\$40,020	\$44,160	\$49,565	\$52,670	\$56,005	\$59,110
JCCC Mill Levy	9.503	9.266	9.121	9.191	9.110	8.617	8.131	8.124	7.861	7.861
Taxes Levied	\$307	\$319	\$331	\$351	\$365	\$381	\$403	\$428	\$440	\$465
Annual % Change in Appraised Value	7.25%	6.41%	5.69%	5.06%	4.82%	10.34%	12.24%	6.26%	6.33%	5.54%
Annual % Change in JCCC Mill Levy	0.3%	-2.5%	-1.6%	0.8%	-0.9%	-5.4%	-5.6%	-0.1%	-3.2%	0.0%
Annual % Change in Taxes Levied	7.6%	3.8%	4.0%	5.9%	3.9%	4.4%	5.9%	6.2%	2.9%	5.5%
10-Year % Change in Appraised Value									95%	96%
10-Year % Change in JCCC Mill Levy									-17%	-17%
10-Year % Change in Taxes Levied									62%	63%

*Source: Office of the County Appraiser

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

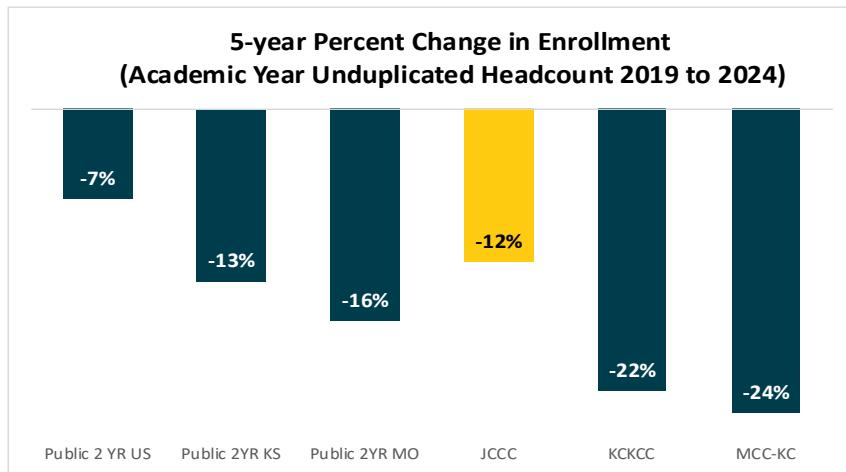


Johnson County Community College
 FY 2026–27 Budget
Student Credit Hour Enrollment

Academic Year	AY Student Credit Hours	% Change	Student FTE
2001	275,556	1.5%	9,185
2002	290,874	5.6%	9,696
2003	301,628	3.7%	10,054
2004	310,198	2.8%	10,340
2005	330,081	6.4%	11,003
2006	336,357	1.9%	11,212
2007	341,317	1.5%	11,377
2008	339,368	-0.6%	11,312
2009	346,990	2.2%	11,566
2010	375,671	8.3%	12,522
2011	379,896	1.1%	12,663
2012	369,562	-2.7%	12,319
2013	353,239	-4.4%	11,775
2014	338,743	-4.1%	11,291
2015	338,897	0.0%	11,297
2016	328,159	-3.2%	10,939
2017	328,076	0.0%	10,936
2018	319,367	-2.7%	10,646
2019	311,582	-2.4%	10,386
2020	311,084	-0.2%	10,369
2021*	271,870	-12.6%	9,062
2022	276,397	1.7%	9,213
2023	276,868	0.2%	9,229
2024	289,328	4.5%	9,644
2025	304,968	5.4%	10,166
2026 (Budget)	291,423	-4.4%	9,714
2027 (Budget)	303,080	4.0%	10,103

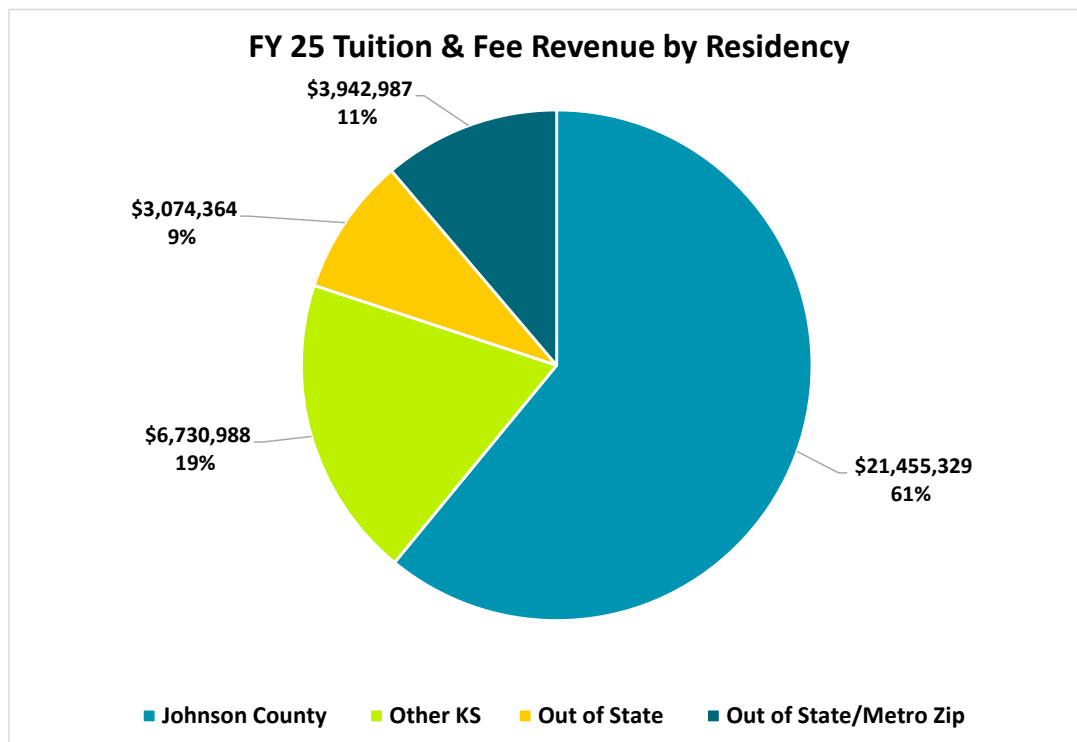
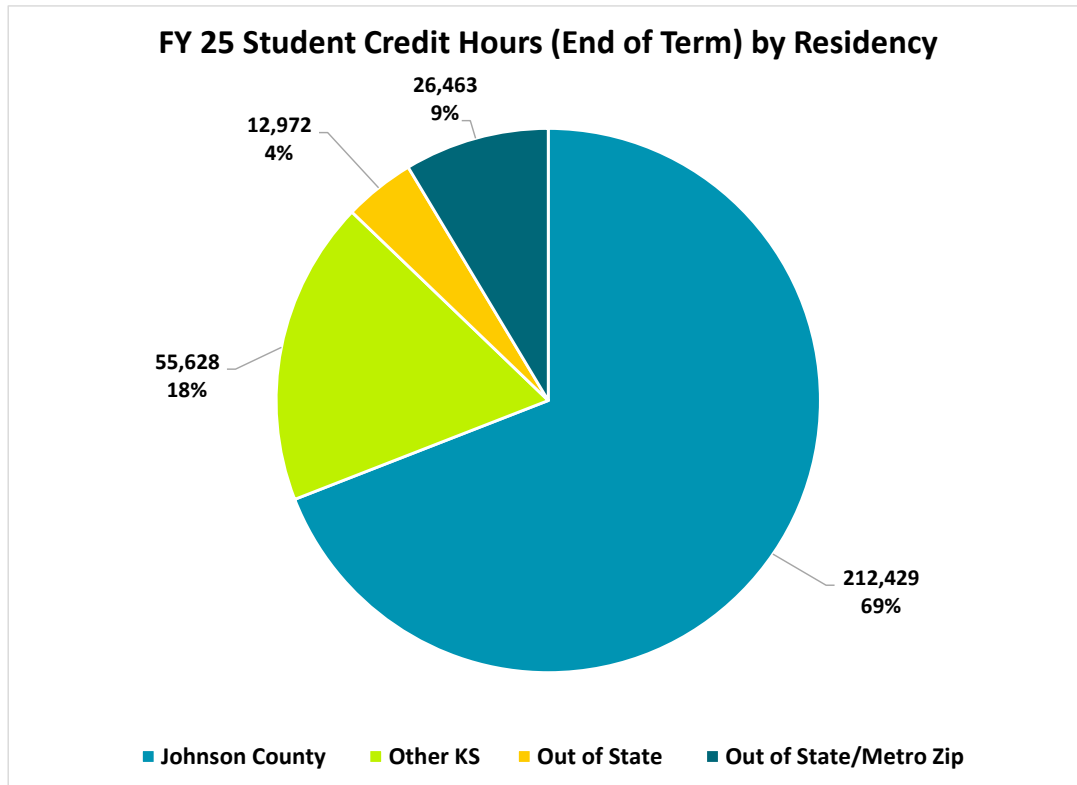
Data Source: JCCC Institutional Research—Credit Hours based as of Semester Census

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



Source: National Center for Education Statistics

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



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



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



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



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



Johnson County Community College
 FY 2026–27 Budget

Required Student Fees per Credit Hour

Year	Student Activity Fee	Debt Reduction Fee	Parking & Roads Fee	Sustainability Fee	Total Required Fees
2000–2001	\$4.00	\$4.00	–	–	\$8.00
2001–2002	\$4.00	\$4.00	–	–	\$8.00
2002–2003	\$5.00	\$4.00	\$3.00	–	\$12.00
2003–2004	\$5.00	\$4.00	\$3.00	–	\$12.00
2004–2005	\$6.00	\$5.00	\$3.00	–	\$14.00
2005–2006	\$6.00	\$5.00	\$3.00	–	\$14.00
2006–2007	\$6.00	\$5.00	\$3.00	–	\$14.00
2007–2008	\$6.00	\$5.00	\$3.00	–	\$14.00
2008–2009	\$6.00	\$5.00	\$3.00	–	\$14.00
2009–2010	\$6.00	\$5.00	\$3.00	\$1.00	\$15.00
2010–2011	\$6.00	\$5.00	\$3.00	\$1.00	\$15.00
2011–2012	\$6.00	\$5.00	\$3.00	\$1.00	\$15.00
2012–2013	\$6.00	\$5.00	\$3.00	\$1.00	\$15.00
2013–2014	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2014–2015	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2015–2016	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2016–2017	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2017–2018	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2018–2019	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2019–2020	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2020–2021	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2021–2022	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2022–2023	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2023–2024	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2024–2025	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2025–2026	\$7.00	\$5.00	\$3.00	\$1.00	\$16.00
2026–2027	\$9.00	\$5.00	\$3.00	\$1.00	\$18.00

Johnson County Community College
 FY 2026-27 Budget
Credit Course Fee Schedule

Subject	Course No.	Course Title	Fee Amt
FLR	130	Principles Traditional Design	\$100.00
FLR	150	Contemporary Design Styles	\$100.00
FLR	200	Plants for Interior Design	\$100.00
FLR	220	Wedding Design	\$100.00
FLR	250	Special Event Designs	\$100.00
HMG	281	Culinary Arts Practicum I	\$250.00
MUS	231	Applied Voice I (Private)	\$150.00
MUS	232	Applied Voice II (Private)	\$150.00
MUS	233	Applied Voice III (Private)	\$150.00
MUS	234	Applied Voice IV (Private)	\$150.00
MUS	236	Applied Piano I (Private)	\$150.00
MUS	237	Applied Piano II (Private)	\$150.00
MUS	238	Applied Piano III (Private)	\$150.00
MUS	239	Applied Piano IV (Private)	\$150.00
MUS	241	Applied Guitar I (Private)	\$150.00
MUS	242	Applied Guitar II (Private)	\$150.00
MUS	243	Applied Guitar III (Private)	\$150.00
MUS	244	Applied Guitar IV (Private)	\$150.00
MUS	246	Appl Classical Guitar I (Priv)	\$150.00
MUS	247	Appl Classical Guitar II(Priv)	\$150.00
MUS	248	Appl Classical Guitar III (Priv)	\$150.00
MUS	249	Appl Classical Guitar IV(Priv)	\$150.00
MUS	251	Applied Brass I (Private)	\$150.00
MUS	252	Applied Brass II (Private)	\$150.00
MUS	256	Applied Percussion I (Private)	\$150.00
MUS	257	Applied Percussion II(Private)	\$150.00
MUS	258	Applied Percussion III (Private)	\$150.00
MUS	259	Applied Percussion IV (Private)	\$150.00
MUS	261	Applied Woodwind I (Private)	\$150.00
MUS	262	Applied Woodwind II (Private)	\$150.00
MUS	263	Applied Woodwind III (Private)	\$150.00
MUS	264	Applied Woodwind IV (Private)	\$150.00
NURS	101	Clinical Judgment Exams	\$132.50
NURS	201	Clinical Judgment Exams	\$132.50
RREL	110	Intro Railroad Signal Systems	\$700.00
RREL	112	Track Circuits and Systems	\$700.00
RREL	114	Traffic Cntrl, Sw Mach & Lock	\$1,400.00
RREL	116	I/L Class, Crossing & Gates	\$1,400.00
RRIT	136	Rail & Sp Repair Welding	\$1,400.00
RRIT	145	Frog Welding	\$1,400.00
RRTC	123	Introduction/Conductor Service	\$700.00
RRTC	175	Conductor Mechanical Operation	\$700.00
RRTC	261	Conductor Service	\$700.00
RRTC	263	General Code/Operating Rules	\$1,400.00
RRTC	267	Conductor Field Application	\$700.00
RRTM	130	Freight Car Yard Inspection	\$700.00
RRTM	131	Freight Car Repair Track Insp	\$700.00
RRTM	152	Freight Car Air Brakes, Basic	\$700.00

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

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

The following are provided for comparative purposes only:

University of Kansas

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

Kansas State University

Resident Undergraduate	\$353	\$10,590
Non-Resident Undergraduate	\$952	\$28,560
Additional Fees		Varies

Metropolitan Community College (MO)

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

Kansas Community Colleges

Tuition and Required Fees Rates, Academic Year 2025–26

Resident-In-District Tuition by Credit Hour

Institution		2026
Allen Community College	Tuition per Credit Hour	\$75
	Required Fees per Credit Hour	\$67
	Total	\$142
Barton Community College	Tuition per Credit Hour	\$67
	Required Fees per Credit Hour	\$50
	Total	\$117
Butler Community College	Tuition per Credit Hour	\$77
	Required Fees per Credit Hour	\$48
	Total	\$124
Cloud County Community College	Tuition per Credit Hour	\$71
	Required Fees per Credit Hour	\$53
	Total	\$124
Coffeyville Community College	Tuition per Credit Hour	\$40
	Required Fees per Credit Hour	\$65
	Total	\$105
Colby Community College	Tuition per Credit Hour	\$77
	Required Fees per Credit Hour	\$58
	Total	\$135
Cowley Community College	Tuition per Credit Hour	\$70
	Required Fees per Credit Hour	\$90
	Total	\$160
Dodge City Community College	Tuition per Credit Hour	\$30
	Required Fees per Credit Hour	\$125
	Total	\$155
Fort Scott Community College	Tuition per Credit Hour	\$50
	Required Fees per Credit Hour	\$69
	Total	\$119
Garden City Community College	Tuition per Credit Hour	\$61
	Required Fees per Credit Hour	\$67
	Total	\$128
Highland Community College	Tuition per Credit Hour	\$95
	Required Fees per Credit Hour	\$80
	Total	\$175
Hutchinson Community College	Tuition per Credit Hour	\$92
	Required Fees per Credit Hour	\$29
	Total	\$121
Independence Community College	Tuition per Credit Hour	\$74
	Required Fees per Credit Hour	\$78
	Total	\$152
Johnson County Community College	Tuition per Credit Hour	\$85
	Required Fees per Credit Hour	\$16
	Total	\$101
Kansas City Kansas Community College	Tuition per Credit Hour	\$83
	Required Fees per Credit Hour	\$24
	Total	\$107
Labette Community College	Tuition per Credit Hour	\$61
	Required Fees per Credit Hour	\$69
	Total	\$130
Neosho County Community College	Tuition per Credit Hour	\$97
	Required Fees per Credit Hour	\$38
	Total	\$135
Pratt Community College	Tuition per Credit Hour	\$76
	Required Fees per Credit Hour	\$63
	Total	\$139
Seward County Community College	Tuition per Credit Hour	\$80
	Required Fees per Credit Hour	\$64
	Total	\$144

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

\$132.26

Kansas Community Colleges

Tuition and Required Fees Rates, Academic Year 2025–26

Non-Resident Tuition by Credit Hour

Institution		2026
Allen Community College	Tuition per Credit Hour	\$100
	Required Fees per Credit Hour	\$67
	Total	\$167
Barton Community College	Tuition per Credit Hour	\$110
	Required Fees per Credit Hour	\$50
	Total	\$160
Butler Community College	Tuition per Credit Hour	\$172
	Required Fees per Credit Hour	\$48
	Total	\$220
Cloud County Community College	Tuition per Credit Hour	\$103
	Required Fees per Credit Hour	\$53
	Total	\$156
Coffeyville Community College	Tuition per Credit Hour	\$70
	Required Fees per Credit Hour	\$65
	Total	\$135
Colby Community College	Tuition per Credit Hour	\$136
	Required Fees per Credit Hour	\$58
	Total	\$194
Cowley Community College	Tuition per Credit Hour	\$130
	Required Fees per Credit Hour	\$90
	Total	\$220
Dodge City Community College	Tuition per Credit Hour	\$70
	Required Fees per Credit Hour	\$125
	Total	\$195
Fort Scott Community College	Tuition per Credit Hour	\$85
	Required Fees per Credit Hour	\$69
	Total	\$154
Garden City Community College	Tuition per Credit Hour	\$85
	Required Fees per Credit Hour	\$67
	Total	\$152
Highland Community College	Tuition per Credit Hour	\$95
	Required Fees per Credit Hour	\$80
	Total	\$175
Hutchinson Community College	Tuition per Credit Hour	\$133
	Required Fees per Credit Hour	\$29
	Total	\$162
Independence Community College	Tuition per Credit Hour	\$87
	Required Fees per Credit Hour	\$78
	Total	\$165
Johnson County Community College	Tuition per Credit Hour	\$221
	Required Fees per Credit Hour	\$16
	Total	\$237
Kansas City Kansas Community College	Tuition per Credit Hour	\$211
	Required Fees per Credit Hour	\$24
	Total	\$235
Labette Community College	Tuition per Credit Hour	\$86
	Required Fees per Credit Hour	\$69
	Total	\$155
Neosho County Community College	Tuition per Credit Hour	\$97
	Required Fees per Credit Hour	\$75
	Total	\$172
Pratt Community College	Tuition per Credit Hour	\$92
	Required Fees per Credit Hour	\$63
	Total	\$155
Seward County Community College	Tuition per Credit Hour	\$108
	Required Fees per Credit Hour	\$79
	Total	\$187

Source: KBOR Community College Tuition and Fee Survey

Average Non-Resident

\$178.74

Kansas Community Colleges

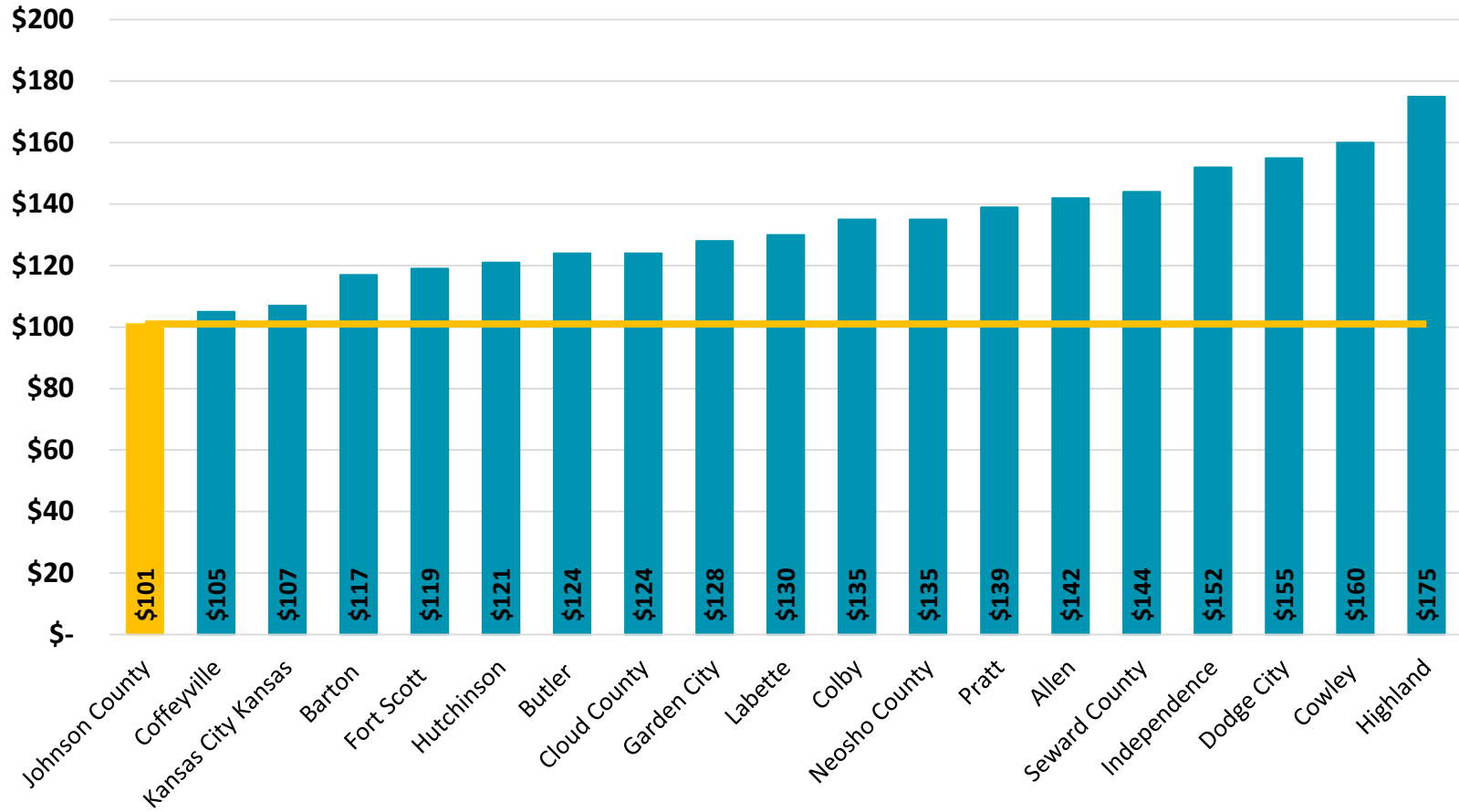
Tuition and Required Fees Rates, Academic Year 2025–26
International Tuition by Credit Hour

Institution		2026
Allen Community College	Tuition per Credit Hour	\$115
	Required Fees per Credit Hour	\$67
	Total	\$182
Barton Community College	Tuition per Credit Hour	\$173
	Required Fees per Credit Hour	\$50
	Total	\$223
Butler Community College	Tuition per Credit Hour	\$172
	Required Fees per Credit Hour	\$48
	Total	\$220
Cloud County Community College	Tuition per Credit Hour	\$122
	Required Fees per Credit Hour	\$53
	Total	\$175
Coffeyville Community College	Tuition per Credit Hour	\$80
	Required Fees per Credit Hour	\$125
	Total	\$205
Colby Community College	Tuition per Credit Hour	\$162
	Required Fees per Credit Hour	\$58
	Total	\$220
Cowley Community College	Tuition per Credit Hour	\$180
	Required Fees per Credit Hour	\$90
	Total	\$270
Dodge City Community College	Tuition per Credit Hour	\$80
	Required Fees per Credit Hour	\$125
	Total	\$205
Fort Scott Community College	Tuition per Credit Hour	\$132
	Required Fees per Credit Hour	\$69
	Total	\$201
Garden City Community College	Tuition per Credit Hour	\$105
	Required Fees per Credit Hour	\$67
	Total	\$172
Highland Community College	Tuition per Credit Hour	\$290
	Required Fees per Credit Hour	\$80
	Total	\$370
Hutchinson Community College	Tuition per Credit Hour	\$142
	Required Fees per Credit Hour	\$39
	Total	\$181
Independence Community College	Tuition per Credit Hour	\$171
	Required Fees per Credit Hour	\$78
	Total	\$249
Johnson County Community College	Tuition per Credit Hour	\$221
	Required Fees per Credit Hour	\$16
	Total	\$237
Kansas City Kansas Community College	Tuition per Credit Hour	\$212
	Required Fees per Credit Hour	\$24
	Total	\$236
Labette Community College	Tuition per Credit Hour	\$145
	Required Fees per Credit Hour	\$69
	Total	\$214
Neosho County Community College	Tuition per Credit Hour	\$170
	Required Fees per Credit Hour	\$57
	Total	\$227
Pratt Community College	Tuition per Credit Hour	\$122
	Required Fees per Credit Hour	\$63
	Total	\$185
Seward County Community College	Tuition per Credit Hour	\$108
	Required Fees per Credit Hour	\$79
	Total	\$187

Source: KBOR Community College Tuition and Fee Survey
Average International

\$218.89

**Kansas Community Colleges 2025–26
Tuition and Required Fees: In-District (Low/High)**



Public Two-Year Colleges

Average Published In-District Tuition and Fees by State
Sorted High to Low for 2025–26 Cost

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

Source: The College Board, Annual Survey of Colleges.

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

This table was prepared in October 2025.

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

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

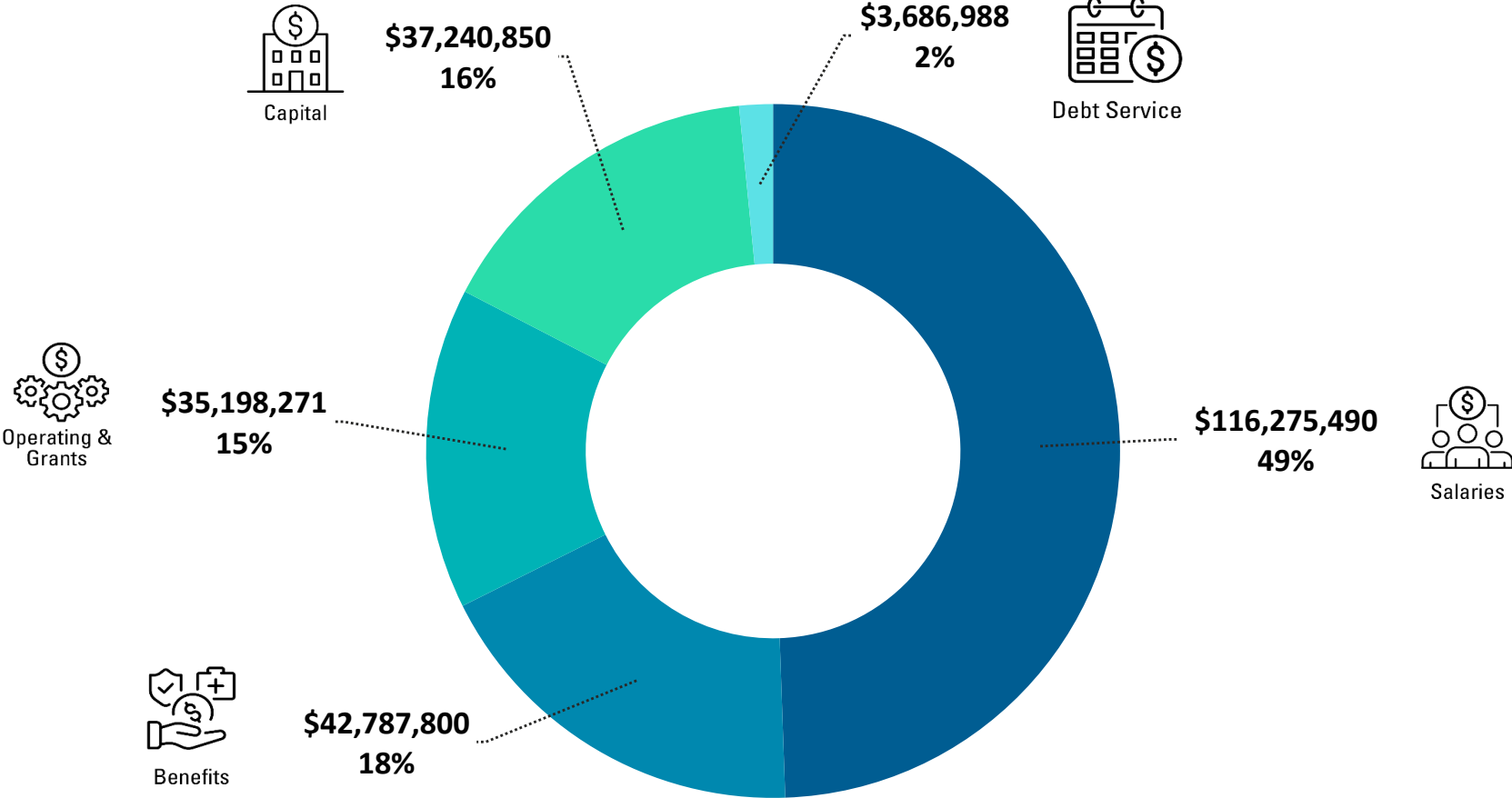
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Source: Kansas Board of Regents

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

III. Expenses

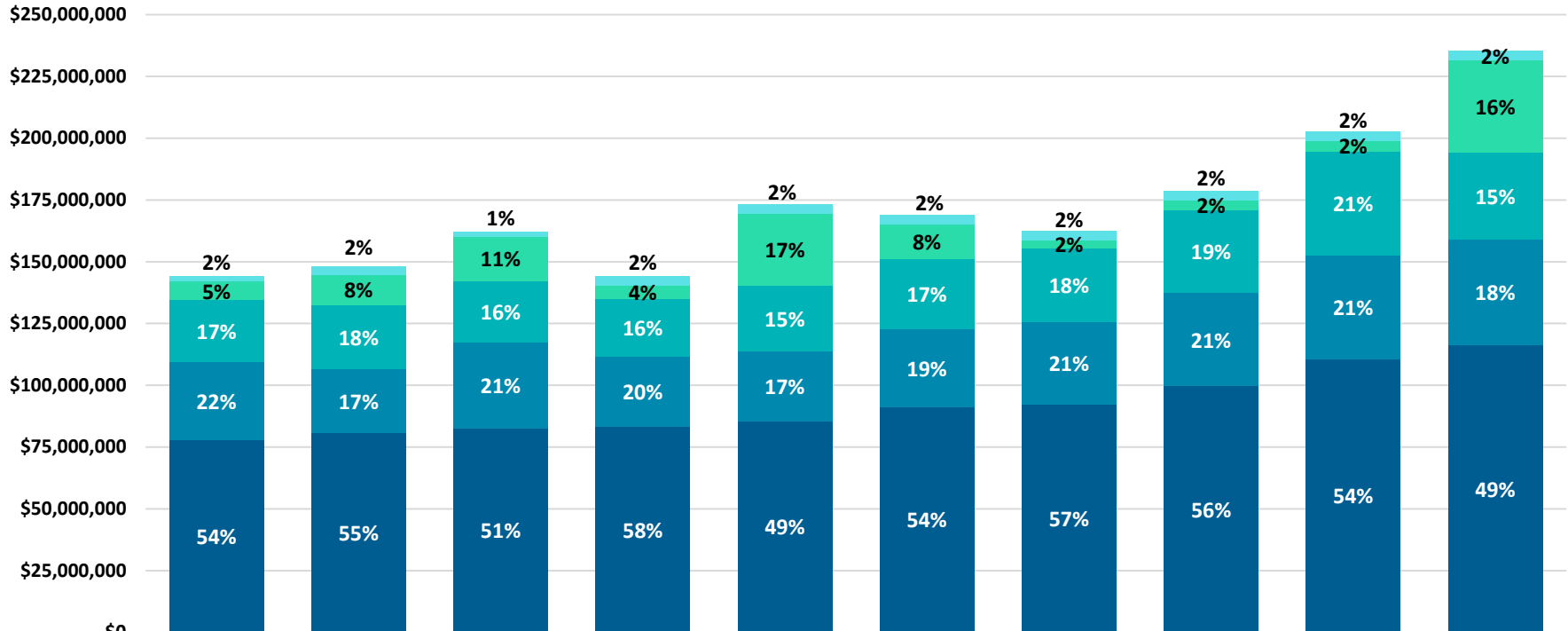
Johnson County Community College
General/Postsecondary Technical Education (PTE) Funds
Expense Budget
2026-2027



Total Expenses \$235,189,398

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

■ Salaries
 ■ Benefits
 ■ Operating
 ■ Capital
 ■ Debt Service



	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Debt Service	\$2,149,263	\$3,334,789	\$1,975,813	\$3,664,662	\$3,662,344	\$3,658,343	\$3,651,596	\$3,653,354	\$3,690,488	\$3,686,988
Capital	\$7,414,336	\$12,086,806	\$17,787,549	\$5,400,411	\$29,319,733	\$14,040,716	\$3,293,510	\$3,965,550	\$4,640,038	\$37,240,850
Operating	\$25,111,749	\$26,130,125	\$25,027,833	\$23,486,904	\$26,410,251	\$28,517,005	\$29,721,159	\$33,645,764	\$41,873,958	\$35,198,271
Benefits	\$31,551,746	\$25,696,222	\$34,539,937	\$28,265,793	\$28,381,192	\$31,477,248	\$33,360,946	\$37,655,375	\$41,889,500	\$42,787,800
Salaries	\$77,862,626	\$80,774,141	\$82,766,013	\$83,281,040	\$85,482,695	\$91,231,305	\$92,313,164	\$99,656,649	\$110,715,886	\$116,275,490
Total	\$144,089,720	\$148,022,083	\$162,097,145	\$144,098,810	\$173,256,215	\$168,924,618	\$162,340,375	\$178,576,692	\$202,809,869	\$235,189,398

IV. Summary Reports and Budgets by Fund

Johnson County Community College
FY 2026–27 Budget and Reserves Summary by Fund

	General/PTE	Capital Outlay	Special Assessments	Adult Supp. Ed.	Motorcycle Driver	Truck Driver Training	Auxiliary Enterprise	Student Activity	Restricted & Other	Total
Budgeted unencumbered cash balance 7/1/26	\$166,493,629	\$9,930,047	\$1,270,459	\$1,974,933	\$1,205,521	\$1,853,644	\$505,118	(\$401,873)	\$0	\$182,831,478
Revenue										
Ad Valorem Property Taxes	138,187,951	9,371,143								147,559,094
Tuition and Fees	32,346,418			3,749,128	225,000	2,570,000		2,727,720	2,727,720	44,345,986
State Aid	28,755,498									28,755,498
Other Income	4,166,840			1,592,575	40,000			6,000		5,805,415
Investment Income	4,950,000	495,000		99,000				40,000		5,584,000
Grants & Restricted									26,685,713	26,685,713
Auxiliary Sales							8,939,454			8,939,454
	208,406,707	9,866,143	0	5,440,703	265,000	2,570,000	8,939,454	2,773,720	29,413,433	267,675,160
Expense										
Salaries and Benefits	159,063,290			2,466,321	160,000	1,333,061			1,781,383	164,804,056
Current Operating & Grants	35,198,271	60,000	300,000	5,095,941	763,500	1,267,875	6,544,969	2,576,031	25,000,000	76,806,587
Capital	37,240,850	9,792,000		336,500			12,000		925,000	48,306,350
Debt Service	3,686,988								1,707,050	5,394,038
	235,189,398	9,852,000	300,000	7,898,762	923,500	2,600,936	6,556,969	2,576,031	29,413,433	295,311,030
Budgeted unencumbered cash balance 6/30/27	\$139,710,938	\$9,944,190	\$970,459	(\$483,126)	\$547,021	\$1,822,708	\$2,887,603	(\$204,184)	\$0	\$155,195,608
Mill Levy	7.361	.500	-	-	-	-	-	-	-	7.861

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

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

Johnson County Community College
Comparative Budgets

General/PTE Funds

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

Budgeted Use of General Fund Reserves in FY 2027:

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

Budgeted Use of General Fund Reserves in FY 2026:

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

Johnson County Community College
Comparative Budgets
 Capital Outlay Fund

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

Johnson County Community College
Comparative Budgets
 Adult Supplementary Education Fund

	Actual FY 2025	Budget FY 2026	Estimated FY 2026	Proposed Budget FY 2027	% Change '27 Budget to '26 Budget
Revenue					
Tuition and Fees	\$4,435,388	\$4,522,160	\$4,522,160	\$3,749,128	-17%
Investment and Other Income	1,527,669	1,667,500	1,500,750	1,691,575	1%
	5,963,057	6,189,660	6,022,910	5,440,703	-12%
Expense					
Salaries and Benefits	\$1,752,862	\$2,692,866	\$2,019,649	\$2,466,321	-8%
Current Operating	3,557,119	5,238,032	3,928,524	5,095,941	-3%
Capital	0	139,325	104,494	336,500	142%
	5,309,982	8,070,223	6,052,667	7,898,762	-2%
Actual Expenditure Rate	75%		75%		
Contribution to (Use of) Reserves	\$653,076	(\$1,880,563)	(\$29,757)	(\$2,458,059)	

Johnson County Community College
Comparative Budgets
 Auxiliary Enterprise Fund

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

Johnson County Community College
Comparative Budgets
 Student Activity Fund

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

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

		FY 2025–26 Budget					FY 2026–27 Proposed Budget					
Org Code	Organization Description	Current		Debt Service	Total	Current		Debt Service	Total	% Change		
		Salaries & Benefits	Operating & Grants			Salaries & Benefits	Operating & Grants					
1101	Business Administration	935,054	1,200		936,254	694,978	1,200		696,178	-25.6%		
1102	Journalism & Media Comm	551,723	2,000		553,723	403,193	2,000		405,193	-26.8%		
1103	Fine Arts	1,046,368	29,700	50,500	1,126,568	828,311	34,850	3,000	866,161	-23.1%		
1104	English	4,478,412	14,000		4,492,412	3,204,527	25,500		3,230,027	-28.1%		
1105	Foreign Languages	990,514	6,000		996,514	672,896	4,000		676,896	-32.1%		
1106	Communication Studies	1,944,907	6,100		1,951,007	1,370,855	6,000		1,376,855	-29.4%		
1108	Theater	615,246	59,000		674,246	484,587	55,000		539,587	-20.0%		
1109	Music	891,607	23,750		915,357	728,368	30,750		759,118	-17.1%		
1110	Architecture	268,134	1,600		269,734	179,858	1,600		181,458	-32.7%		
1111	Mathematics	4,782,879	63,200		4,846,079	3,619,028	37,200		3,656,228	-24.6%		
1112	Engineering	162,962	1,200		164,162	123,528	2,500		126,028	-23.2%		
1113	Humanities	1,617,688	1,750		1,619,438	1,284,786	1,750		1,286,536	-20.6%		
1115	Sciences	29,606	103,220		132,826	26,500	102,500		129,000	-2.9%		
1116	Physical Science	154,781	3,200		157,981	115,567	5,500		121,067	-23.4%		
1117	Health & Wellness	1,261,295	51,750		1,313,045	706,924	12,175		719,099	-45.2%		
1118	Astronomy	335,208	7,000		342,208	334,002	5,500		339,502	-0.8%		
1119	History	1,293,139	750		1,293,889	1,066,439	2,750		1,069,189	-17.4%		
1120	Political Science	474,590	6,000		480,590	423,423	8,000		431,423	-10.2%		
1121	Anthropology	452,975	500		453,475	359,381	600		359,981	-20.6%		
1122	Psychology	1,457,348			1,457,348	1,191,967			1,191,967	-18.2%		
1123	Sociology	1,046,703	8,500		1,055,203	844,278	6,500		850,778	-19.4%		
1125	Reading	587,375	2,400		589,775					-100.0%		
1126	Economics	929,418	150		929,568	711,204	150		711,354	-23.5%		
1127	Human Sciences	1,712,324	108,000	11,500	1,831,824	1,293,951	144,000		1,437,951	-21.5%		
1128	Biology	1,533,995	150,000	37,000	1,720,995	1,144,208	123,500		1,267,708	-26.3%		
1129	Chemistry	2,295,594	75,000	86,000	2,456,594	1,712,233	79,000		1,791,233	-27.1%		
1130	Geosciences	408,874	7,800		416,674	316,711	6,000		322,711	-22.6%		
1131	Organismal Biology	213,041	16,000		229,041	143,804	16,000		159,804	-30.2%		
1132	Physics	615,644	10,400		626,044	474,190	11,000		485,190	-22.5%		
1133	Environmental Science	489,308	18,750		508,058	435,321	12,750		448,071	-11.8%		
1135	English for Academic Purposes	604,378	2,000		606,378	458,076	1,500		459,576	-24.2%		
1136	Fitness Center and Student Wellness					369,687	58,600		428,287	100.0%		
1201	Fashion Merchandising & Design	589,019	15,600		604,619	459,694	16,800		476,494	-21.2%		
1202	Accounting	1,087,069	8,150		1,095,219	788,290	9,800		798,090	-27.1%		
1203	Marketing Management	636,167	2,700		638,867	502,085	2,700		504,785	-21.0%		
1204	Business Office Technology	158,144	1,625		159,769	116,251	725		116,976	-26.8%		
1205	Hospitality Management	1,753,558	356,525		2,110,083	1,248,328	386,946	17,840	1,653,114	-21.7%		
1206	Legal Studies	893,678	40,770		934,448	751,900	6,250	43,030	801,180	-14.3%		
1207	Information Systems	1,654,360	2,700		1,657,060	1,136,281	2,700		1,138,981	-31.3%		
1208	Graphic Design	772,035	24,600		796,635	596,894	24,850		621,744	-22.0%		
1210	Automotive Technology	776,258	50,000		826,258	609,749	61,800		671,549	-18.7%		
1211	Computer Drafting & Design	492,859	17,000		509,859	376,752	17,000		393,752	-22.8%		

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

		FY 2025–26 Budget					FY 2026–27 Proposed Budget					
Org Code	Organization Description	Current		Debt Service	Total	Current		Debt Service	Total	% Change		
		Salaries & Benefits	Operating & Grants			Salaries & Benefits	Operating & Grants					
1212	Electronics Technology	368,244	90,000		458,244	234,559	60,000		294,559	-35.7%		
1214	Fire Science	571,733	228,830	45,000	845,563	477,331	234,855		712,186	-15.8%		
1215	Criminal Justice	449,604	1,050		450,654	332,177	800		332,977	-26.1%		
1216	Police Academy	184,803	25,500		210,303	140,185	26,000		166,185	-21.0%		
1217	Advanced Training Center	114,122	3,500		117,622	126,666	4,000		130,666	11.1%		
1218	Dental Hygiene	810,166	84,157		894,323	621,664	112,400		734,064	-17.9%		
1219	Registered Nursing	1,956,401	122,055	17,000	2,095,456	1,565,739	132,815		1,698,554	-18.9%		
1220	Emergency Medical Science	1,422,200	221,710	104,000	1,747,910	1,296,749	210,030	26,591	1,533,370	-12.3%		
1221	Dental Health on Wheels	143,509	18,000		161,509	108,435	29,550		137,985	-14.6%		
1223	Interior Design	694,394	30,200		724,594	517,849	31,280		549,129	-24.2%		
1224	Photography/Film & Media Studies	402,719	53,050	127,128	582,897	405,113	52,250		457,363	-21.5%		
1225	HVAC	498,481	65,000		563,481	384,862	83,200	110,000	578,062	2.6%		
1226	Metal Fab (Welding) Technology	659,189	73,000		732,189	504,837	104,200		609,037	-16.8%		
1229	Industrial Technology	165,637	7,100		172,737	125,202	16,725		141,927	-17.8%		
1231	Computer Support Specialist	464,858	11,450		476,308	377,546	9,250		386,796	-18.8%		
1237	Visual Design Applications	225,427	1,000		226,427	137,613	1,000		138,613	-38.8%		
1238	Neurodiagnostic Technology	152,235	18,540		170,775	147,173	13,800		160,973	-5.7%		
1241	Respiratory Care	298,529	36,370		334,899	212,987	33,370		246,357	-26.4%		
1243	Practical Nursing	1,253,100	89,950		1,343,050	869,363	81,890		951,253	-29.2%		
1247	Entrepreneurship	34,642			34,642	31,350			31,350	-9.5%		
1256	Zamierowski Endowed Professorship	19,985			19,985					-100.0%		
1259	Web Applications	589,144	1,620		590,764	428,436	1,620		430,056	-27.2%		
1262	Healthcare Information Systems	372,285	36,020		408,305	276,623	37,020		313,643	-23.2%		
1263	Sustainable Agriculture	144,956	6,000		150,956	111,036	8,000		119,036	-21.2%		
1267	Medical Info Revenue Mgmt	178,094	2,600		180,694	138,428	2,600		141,028	-22.0%		
1268	Health Occupations	883,800	106,250	15,000	1,005,050	733,862	89,400		823,262	-18.1%		
1271	Vocational Improvements	46,974			46,974	30,225			30,225	-35.7%		
1274	Horticulture	312,374	50,750		363,124	202,186	30,750		232,936	-35.9%		
1275	Construction Management Tech	275,670	54,500		330,170	204,192	43,000		247,192	-25.1%		
1277	Railroad Industrial Technology	831,679	31,075		862,754	504,591	150,716		655,307	-24.0%		
1278	Information Technology	1,584,287	12,800		1,597,087	1,225,261	8,000		1,233,261	-22.8%		
1279	Electrical Technology	485,957	70,000		555,957	399,116	70,500		469,616	-15.5%		
1280	Education	329,010	11,300		340,310	250,499	11,300		261,799	-23.1%		
1281	High School Partnerships & Outreach	190,023	40,350		230,373	150,046	58,310		208,356	-9.6%		
1283	Railroad Mechanical Operations	402,985	11,500		414,485	263,978	11,500		275,478	-33.5%		
1286	NARS	110,096	671,500		781,596	89,339	547,250		636,589	-18.6%		
1287	Game Development	374,928	1,000		375,928	251,091	1,000		252,091	-32.9%		
1288	Animation	428,832	1,700		430,532	351,979	1,700		353,679	-17.9%		
1289	Automation Engineering Tech	287,538	49,500		337,038	190,057	37,600		227,657	-32.5%		
1291	Interpreting for Professions	36,128	1,000		37,128	27,000	700		27,700	-25.4%		
1294	Plumbing Technology	329,343	64,220		393,563	237,575	78,200		315,775	-19.8%		
1404	WDCE OE Transportation	19,950			19,950					-100.0%		

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

		FY 2025–26 Budget					FY 2026–27 Proposed Budget					
Org Code	Organization Description	Current		Debt Service	Total	Current		Debt Service	Total	% Change		
		Salaries & Benefits	Operating & Grants			Salaries & Benefits	Operating & Grants					
1405	WDCE OE Professional Education	3,675			3,675					-100.0%		
1406	WDCE OE Youth	9,046			9,046					-100.0%		
1407	WDCE OE Business Workshops	6,300			6,300					-100.0%		
1408	WDCE Business Solutions	11,550			11,550					-100.0%		
1409	WDCE OE CAIT	5,775			5,775					-100.0%		
1410	MTC Programming - Box Office	279,632			279,632	223,728			223,728	-20.0%		
1412	WDCE OE Health & Human Services	3,150			3,150					-100.0%		
1413	WDCE OE Life and Leisure	10,500			10,500					-100.0%		
1414	WDCE Developing Programs	40,949			40,949					-100.0%		
1416	WDCE Executive Director	404,024	162,083		566,107	386,439	142,000		528,439	-6.7%		
1421	JCAE Adult Education and Literacy	768,615	108,807		877,422	420,555	109,411		529,966	-39.6%		
1430	WDCE Nail Technology	24,570			24,570					-100.0%		
1439	WDCE OE NARS	3,780			3,780					-100.0%		
1440	WDCE OE Trades	7,350			7,350					-100.0%		
1441	MTC Administration	264,054			264,054	211,283			211,283	-20.0%		
1442	MTC Operations	1,064,313			1,064,313	817,846			817,846	-23.2%		
1443	MTC Art Education	177,273			177,273	131,944			131,944	-25.6%		
1450	JCAE Accelerating Opportunity - KS	86,340	5,600		91,940	86,081	5,600		91,681	-0.3%		
1458	JCAE Adult Education	1,680			1,680					-100.0%		
1465	WDCE Marketing						174,820		174,820	100.0%		
1482	JCAE Dollar General Grant	444			444					-100.0%		
1489	Visual Art Education	315			315					-100.0%		
1493	Emergency Medical Science-CE	1,680			1,680					-100.0%		
1494	Fire Science-CE	4,200			4,200					-100.0%		
1496	WDCE CT NARS	3,780			3,780					-100.0%		
1501	Academic Achievement Center	1,035,242	7,500		1,042,742	819,545	12,500		832,045	-20.2%		
1502	Math Resource Center	830,036	8,580		838,616	722,655	13,281		735,936	-12.2%		
1503	College Now	150,809	2,364,050		2,514,859	101,588	2,683,550		2,785,138	10.8%		
1504	Writing Center	665,544	9,030		674,574	579,128	4,715		583,843	-13.5%		
1505	ASL & Deaf Studies	555,286	3,000		558,286	414,002	15,000		429,002	-23.2%		
1506	College Success	780,788	13,975		794,763	878,276	11,830		890,106	12.0%		
1516	Anatomy Open Lab	55,299	22,870		78,169	59,258	19,600		78,858	0.9%		
1517	Science Resource Center	758,957	7,080		766,037	667,337	3,160		670,497	-12.5%		
3103	KSBDC	444,815	50,603		495,418	231,023	50,603		281,626	-43.2%		
3109	KSBDC Program Income	4,567			4,567					-100.0%		
3126	APEX Accelerator - PTAC	42,904			42,904	6,806			6,806	-84.1%		
3321	Professional Recital Series	4,420	15,000		19,420	12,200	15,500		27,700	42.6%		
3342	Kansas Studies Institute	24,661	25,000		49,661	23,000	20,000		43,000	-13.4%		
3350	Collaboration Center	247,529	32,350		279,879	216,433	37,350		253,783	-9.3%		
3355	Student Agency	210			210					-100.0%		
4102	Library	1,678,449	748,025	90,000	2,516,474	1,304,475	638,525	230,000	2,173,000	-13.7%		
4202	Nerman Museum	1,208,231	588,730		1,796,961	908,179	580,000		1,488,179	-17.2%		

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		FY 2025–26 Budget					FY 2026–27 Proposed Budget					
Org Code	Organization Description	Current		Debt Service	Total	Current		Debt Service	Total	% Change		
		Salaries & Benefits	Operating & Grants			Salaries & Benefits	Operating & Grants					
4302	Printing Services	721,894	735,800	390,000	1,847,694	478,986	870,800	390,000	1,739,786	-5.8%		
4311	Multimedia Services	793,293	465,200		1,258,493	540,772	1,011,800	15,350	1,567,922	24.6%		
4312	Video Services	1,393,581	198,000	144,540	1,736,121	952,205	142,800		1,095,005	-36.9%		
4314	Educational Tech/Distance Learning	885,713	31,918		917,631	664,811	30,120		694,931	-24.3%		
4316	Healthcare Simulation Dept					83,476	48,700		132,176	100.0%		
4321	Strategic Communication & Marketing	2,777,341	1,356,440		4,133,781	1,962,895	1,475,650		3,438,545	-16.8%		
4401	Academic Technology Services	3,879,543	193,350		4,072,893	2,799,641	93,821	66,225	2,959,687	-27.3%		
4408	Inst Information Technology Plans		995,252		995,252		1,027,845	201,377	1,229,222	23.5%		
4601	VP Academic Affairs / CAO	609,237	114,800		724,037	496,661	104,800		601,461	-16.9%		
4603	Curriculum & Academic Scheduling	210,481	8,100		218,581	153,077	8,600		161,677	-26.0%		
4604	Dean of Business	401,557	38,200		439,757	275,787	39,700		315,487	-28.3%		
4605	Dean, Arts, Humanities&Soc Sciences	491,853	94,256		586,109	350,793	87,250		438,043	-25.3%		
4606	Dean Health Care, Pub Safe&Wellness	309,588	7,100		316,688	220,923	8,800		229,723	-27.5%		
4611	Employee Engagement & Dev	587,985	332,000		919,985	419,617	337,000		756,617	-17.8%		
4612	WDCE Vice President	511,771	71,000		582,771	363,028	71,000		434,028	-25.5%		
4613	WDCE Director of Programing	157,973			157,973					-100.0%		
4614	Director RR Operations	174,822	20,675		195,497	121,668	20,125		141,793	-27.5%		
4615	Executive Director, Performing Arts	264,418			264,418	186,181			186,181	-29.6%		
4616	Comm, English & Journalism	310,384	39,816		350,200	221,374	45,000		266,374	-23.9%		
4619	Dean, Industrial Technology	334,191	27,740		361,931	254,060	27,020		281,080	-22.3%		
4620	EVP/Provost	461,652	310,000		771,652	325,842	312,500		638,342	-17.3%		
4625	Dean Comp Sci/Info	333,144	19,600		352,744	240,585	23,100		263,685	-25.3%		
4627	Director Registered Nursing	240,747	7,500		248,247	167,870	9,000		176,870	-28.8%		
4628	Director Dental Hygiene	245,416	6,000		251,416	146,060	6,000		152,060	-39.5%		
4629	Dir, Emergency Medical Science	249,011	8,350		257,361	171,261	8,850		180,111	-30.0%		
4630	Dean, Mathematics	157,911			157,911	97,049	13,000		110,049	-30.3%		
4631	Dean Science	762,820	45,750		808,570	498,731	28,750		527,481	-34.8%		
4632	Director, Resp Care/Neuro Tech	223,579	6,810		230,389	155,384	7,200		162,584	-29.4%		
4633	Assoc Vice Pres, Academic Affairs	333,288	6,350		339,638	236,992	6,850		243,842	-28.2%		
4634	Prof/Director HW	81,758			81,758					-100.0%		
4635	Community Outreach - Credit Inst	166,764	21,600		188,364	105,142	18,300		123,442	-34.5%		
4636	Dir Prac Nursg & Health Occupations	153,748	11,950		165,698	111,817	7,950		119,767	-27.7%		
4637	Dean, Academic Support	301,682	180,375		482,057	213,210	163,000		376,210	-22.0%		
4638	WDCE Director of Operations	1,238,350	112,300		1,350,650	557,864	16,400		574,264	-57.5%		
4642	Student Services&Learner Engagement	314,266	32,400		346,666	252,707	31,500		284,207	-18.0%		
4644	Grants Leadership & Development	409,544	12,300		421,844	280,026	12,300		292,326	-30.7%		
4645	OHEC Building Manager	232,742	1,450		234,192	185,557	950		186,507	-20.4%		
4646	Academic Initiatives	248,698	9,700		258,398	180,871	11,900		192,771	-25.4%		
4648	Faculty Development	425,666	224,750		650,416	347,030	277,750		624,780	-3.9%		
4649	College Grant Match	73,550	361,377		434,927	59,250	109,167		168,417	-61.3%		
4651	Director Fire Science	219,635	9,500		229,135	152,267	9,200		161,467	-29.5%		
4652	WDCE Director of Workforce Trng&Dev	207,276			207,276	269,988			269,988	30.3%		

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Org Code	Organization Description	Current		Debt Service	Total	Current		Debt Service	Total	% Change		
		Salaries & Benefits	Operating & Grants			Salaries & Benefits	Operating & Grants					
4707	Benchmarking/Market Research	122,577			122,577					-100.0%		
4710	Assess, Eval, Inst Outcomes	330,914	24,200		355,114	217,784	27,600		245,384	-30.9%		
4801	Developing Programs	10,755	30,800		41,555	9,400	30,800		40,200	-3.3%		
4812	Foundation Awards Account	1,575			1,575					-100.0%		
5101	Student Success & Engagement	356,466	33,750		390,216	260,558	11,250		271,808	-30.3%		
5102	Student Services & Success	296,087	28,200		324,287	151,890	33,200		185,090	-42.9%		
5103	Orient. & New Stu. Retention	641,765	17,250		659,015	343,288	18,250		361,538	-45.1%		
5104	Admissions	1,004,669	74,274		1,078,943	897,643	66,600		964,243	-10.6%		
5105	Enrollment Services	2,496,041	69,300		2,565,341	1,704,949	42,100		1,747,049	-31.9%		
5106	International & Immigrant Stu Serv	628,025	22,785		650,810	426,343	19,264		445,607	-31.5%		
5111	Access Services	1,294,450	123,325		1,417,775	964,661	117,050		1,081,711	-23.7%		
5112	Supported Education Programs	610,423	14,550		624,973	510,245	30,550		540,795	-13.5%		
5114	Veteran & Military Resource Center	499,779	22,150		521,929	368,112	22,150		390,262	-25.2%		
5116	Global Engagement	387,574	170,100		557,674	344,481	184,200		528,681	-5.2%		
5141	Model U.N.		17,000		17,000		17,000		17,000	0.0%		
5201	Student Activities	902,437	18,050		920,487	1,001,300	17,500		1,018,800	10.7%		
5202	Campus Ledger					40,000			40,000	100.0%		
5205	Graduation		3,000		3,000		3,500		3,500	16.7%		
5207	Athletics Director	601,775	231,500		833,275	509,015	213,550		722,565	-13.3%		
5214	Honors Program	427,339	13,500		440,839	327,784	13,600		341,384	-22.6%		
5301	Career Development Center	857,013	82,005		939,018	672,396	46,145	50,000	768,541	-18.2%		
5302	Testing & Assessment Services	761,289	130,600		891,889	532,590	7,600	121,500	661,690	-25.8%		
5303	Counseling	3,797,214	45,149		3,842,363	2,787,037	125,704		2,912,741	-24.2%		
5304	SAMHSA Suicide Prevention Grant	24,800			24,800	11,716			11,716	-52.8%		
5401	Student Financial Aid	2,154,501	330,045		2,484,546	1,537,183	338,350	50,000	1,925,533	-22.5%		
5601	Athletic Training	207,372	77,000		284,372	147,721	102,000		249,721	-12.2%		
5602	Baseball	283,602	105,560		389,162	211,878	132,224		344,102	-11.6%		
5603	Men's Basketball	202,098	61,600		263,698	151,313	87,404		238,717	-9.5%		
5604	Women's Basketball	226,690	61,600		288,290	169,198	87,404		256,602	-11.0%		
5607	Men's Soccer	199,161	57,480		256,641	146,120	81,728		227,848	-11.2%		
5608	Women's Soccer	204,848	50,160		255,008	150,280	76,540		226,820	-11.1%		
5609	Softball	282,383	79,720		362,103	210,991	105,968		316,959	-12.5%		
5612	Volleyball	211,773	44,160		255,933	155,884	67,660		223,544	-12.7%		
6101	Board of Trustees Office		166,400		166,400		175,400		175,400	5.4%		
6102	Presidents Office	857,987	246,500		1,104,487	610,163	461,000		1,071,163	-3.0%		
6104	Exec VP, Finance and Admin Services	432,890	114,600		547,490	304,200	114,600		418,800	-23.5%		
6105	College Council						10,000		10,000	100.0%		
6108	General Counsel	535,933	178,750		714,683	381,125	174,020	10,000	565,145	-20.9%		
6111	Institutional Research	696,113	51,920		748,033	508,620	52,345		560,965	-25.0%		
6118	Institutional Effectiveness	314,607	57,500		372,107	219,523	59,000		278,523	-25.2%		
6120	Strategic Plan Initiatives	49,725	95,000		144,725	145,000	206,500	107,500	459,000	217.2%		
6201	Financial Services	1,034,198	719,453		1,753,651	760,928	702,500	24,311	1,487,739	-15.2%		

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Org Code	Organization Description	Current		Debt Service	Total	Current		Debt Service	Total	% Change		
		Salaries & Benefits	Operating & Grants			Salaries & Benefits	Operating & Grants					
6203	Employee Benefits	920,000	560,000		1,480,000	47,586,660	610,000		48,196,660	3156.5%		
6204	Payroll	370,894	25,550		396,444	242,654	10,500		253,154	-36.1%		
6205	Audit and Advisory Services	349,600	103,442		453,043	260,667	204,300		464,967	2.6%		
6206	Bursar Operations	921,164	446,635		1,367,799	601,395	563,500		1,164,895	-14.8%		
6210	Accounts Payable	396,735	7,200		403,935	266,027	8,500		274,527	-32.0%		
6222	Budget Reallocation Pool	-3,226,347			-3,226,347	-2,754,931			-2,754,931	-14.6%		
6302	Human Resources	2,096,745	345,500		2,442,245	1,501,977	672,000	10,000	2,183,977	-10.6%		
6303	Wellness	14,122	2,950		17,072	10,000	2,950		12,950	-24.2%		
6311	Scheduling & Event Management	375,023	36,200	12,000	423,223	252,047	31,200		283,247	-33.1%		
6319	Sustainability Initiatives	25,566			25,566					-100.0%		
6320	Exec Director Sustainability	342,521	77,300		419,821	256,258	75,300		331,558	-21.0%		
6321	Police Department	3,617,459	199,500	116,481	3,933,440	2,539,920	186,833	126,740	2,853,493	-27.5%		
6324	Insurance and Risk Management	295,762	1,564,200		1,859,962	354,767	1,497,457		1,852,224	-0.4%		
6325	Security Access Control Systems	420,611	160,883		581,494	284,710	106,750	16,000	407,460	-29.9%		
6326	Mission Continuity	238,673	11,950		250,623	112,373	12,950		125,323	-50.0%		
6331	Procurement Services	730,081	36,850		766,931	519,996	15,950	22,000	557,946	-27.3%		
6332	Repair & Replacement Contingency		75,000		75,000		75,000		75,000	0.0%		
6334	Warehouse / Postal Services	408,374	486,043	70,000	964,417	287,310	336,687	23,990	647,987	-32.8%		
6341	Transportation	132,955	151,400	140,000	424,355	96,624	153,650	75,000	325,274	-23.4%		
6351	Network & Data Center Operations	1,764,859	924,920	329,000	3,018,779	1,257,287	745,020	605,100	2,607,407	-13.6%		
6356	Emergency Management	244,394	88,376		332,770	164,822	100,019		264,841	-20.4%		
6401	Enterprise Application Support	2,369,902	3,914,050		6,283,952	1,733,878	237,571	4,130,667	6,102,116	-2.9%		
6403	Chief Information Officer	387,322	2,061,444		2,448,766	272,407	482,879	1,596,790	2,352,076	-4.0%		
6404	Admin Information Technology Plans		514,548		514,548		889,885	51,000	940,885	82.9%		
6405	Dir., Client Support Services	1,823,288	25,700		1,848,988	1,369,665	32,575		1,402,240	-24.2%		
6406	Information Technology Security	588,205	517,215		1,105,420	450,027	50,450	555,100	1,055,577	-4.5%		
6407	Project Management Office	478,717	1,666,960		2,145,677	341,131	834,700		1,175,831	-45.2%		
6531	Institutional Advancement	1,161,028	115,500		1,276,528	843,330	175,000		1,018,330	-20.2%		
7102	Campus Serv & Facilities Planning	866,294	2,772,077	1,837,951	5,476,322	611,123	919,143	1,986,739	3,517,005	-35.8%		
7201	Maintenance	2,693,043	954,150	70,000	3,717,193	1,738,405	977,150	43,000	2,758,555	-25.8%		
7202	Interior Services		44,800	225,000	269,800		26,650	510,000	536,650	98.9%		
7301	Custodial Services	3,695,013	1,507,175	126,000	5,328,188	2,486,673	1,683,500	106,000	4,276,173	-19.7%		
7401	Utilities		3,600,090		3,600,090		3,671,795		3,671,795	2.0%		
7501	Grounds	829,272	143,500	247,000	1,219,772	550,734	182,056	222,000	954,790	-21.7%		
7714	ADA Campus Modifications		12,000		12,000		12,000		12,000	0.0%		
7745	Information Technlgy Infrastructure		460,000	348,938	808,938		138,000	694,000	832,000	2.9%		
7764	Facilities Master Plan 2025 Phase1							25,000,000	25,000,000	100.0%		
7829	Series 17 COP P&I (Arts & CTE)			3,690,488	3,690,488			3,686,988	3,686,988	-0.1%		
8107	Student Activity Grants Account		300,000		300,000		300,000		300,000	0.0%		
8120	NSF-Schlrshp-Sci, Tech, Eng & Math	4,666			4,666					-100.0%		
9101	Dining Services	3,381,059			3,381,059	2,351,505			2,351,505	-30.5%		
9103	Bookstore	1,215,062			1,215,062	915,613			915,613	-24.6%		

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		FY 2025–26 Budget					FY 2026–27 Proposed Budget					
Org Code	Organization Description	Current		Debt Service	Total	Current		Debt Service	Total	% Change		
		Salaries & Benefits	Operating & Grants			Salaries & Benefits	Operating & Grants					
9104	Child Development Center	2,637,704	234,185		2,871,889	1,822,511	234,125		2,056,636	-28.4%		
9150	Auxiliary Services	422,894	53,000		475,894	329,243	33,500		362,743	-23.8%		
9151	Auxiliary Construction		10,000		10,000		10,000		10,000	0.0%		
Grand Total		152,605,386	41,873,958	4,640,038	3,690,488	202,809,869	159,063,290	35,198,271	37,240,850	3,686,988	235,189,398	16.0%

* FY 2026-27 Proposed Budgets do not yet include allocation of fringe benefits.

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Account Type	Account		FY 2025–26	FY 2026–27	Increase/ Decrease	%
	Code	Account Description	Adopted Budget	Proposed Budget		
Salaries & Benefits	52010	FT Reg. Salaried	31,022,526	31,170,840	148,314	0.5%
	52020	FT Reg. Faculty	31,446,930	31,302,838	-144,092	-0.5%
	52030	FT Reg. Hourly	18,410,397	18,321,492	-88,905	-0.5%
	52050	FT Temp. Salaried	236,796	244,388	7,592	3.2%
	52060	FT Temp. Faculty Salaried	637,134	553,938	-83,196	-13.1%
	52070	FT Temp. Hourly	146,578	121,627	-24,951	-17.0%
	52090	Vacation Adjustment Expense	420,000	350,000	-70,000	-16.7%
	52091	Retirement Incentive Expense	300,000	300,000	0	0.0%
	52110	PT Credit Instruction Sup Cont	13,868,527	13,235,974	-632,553	-4.6%
	52120	Employee Recognition Awards	30,000	35,000	5,000	16.7%
	52130	PT Noncredit Instruction Sup Cont	201,662	218,500	16,838	8.4%
	52140	Overload Credit Instrction Sup Cont	2,988,598	3,186,644	198,046	6.6%
	52141	Substitute Pay Sup Cont	118,691	103,800	-14,891	-12.6%
	52150	PT Reg. Hourly	8,120,215	9,006,287	886,072	10.9%
	52160	PT Temp. Hourly	5,801,413	6,243,998	442,585	7.6%
	52180	Overtime	417,497	420,485	2,988	0.7%
	52181	Overtime & Labor Chargebacks	-3,658	-34,680	-31,023	848.2%
	52190	Other Supplemental Compensation	1,248,327	1,153,832	-94,495	-7.6%
	52210	College Work Study	98,288	91,667	-6,621	-6.7%
	52320	Distinguished Service Awards	50,000	50,000	0	0.0%
	52350	Severance Pay	100,000	100,000	0	0.0%
	52680	Sabbatical Replacement Pool	184,140	200,000	15,860	8.6%
	52690	Salaries Contingency	91,824	5,048,860	4,957,036	5398.4%
	52691	Salaries Vacancy Factor	-4,500,000	-4,500,000	0	0.0%
	52915	KPERS Employer	100,000	75,000	-25,000	-25.0%
	52950	Worker's Compensation	291,000	350,000	59,000	20.3%
	52980	Fringe Benefits Chargeback	40,778,500	41,712,800	934,300	2.3%
Salaries & Benefits Total			152,605,386	159,063,290	6,457,904	4.2%
Current Operating & Grants	53020	Event Officials	96,000	110,000	14,000	14.6%
	53030	Legal Services	150,000	150,000	0	0.0%
	53035	Lobbyist Services	35,000	37,500	2,500	7.1%
	53040	Audit Services	95,000	99,500	4,500	4.7%
	53045	Collection Costs	60,000	60,000	0	0.0%
	53050	Insurance, Property/Casualty/Other	1,470,000	1,401,720	-68,280	-4.6%
	53060	Contracted Services	10,983,735	8,952,649	-2,031,086	-18.5%
	53065	SB 155 Shared Funding Payments	713,000	850,000	137,000	19.2%
	53110	Overnight Travel	1,253,083	1,539,145	286,062	22.8%
	53116	Travel - Accreditation	30,000	30,000	0	0.0%
	53120	Staff & Faculty Dev Training&Travel	360,000	425,000	65,000	18.1%
	53121	Faculty Continuing Ed Grants	35,000	35,000	0	0.0%
	53122	Tuition Reimbursement	550,000	600,000	50,000	9.1%
	53130	Same Day Travel	142,830	140,520	-2,310	-1.6%
	53150	Non-Capital Supplies and Materials	7,111,942	8,207,977	1,096,035	15.4%
	53161	Software Subscripsts & Licenses<\$10K	7,269,097	1,321,800	-5,947,297	-81.8%
	53170	Technical Training	150,450	154,075	3,625	2.4%
	53180	Applicant Travel	15,000	15,000	0	0.0%
	53190	Recruiting Travel	49,320	51,560	2,240	4.5%
	53210	Printing, Binding & Publications	110,850	112,500	1,650	1.5%
	53220	Advertising and Promotions	1,094,090	1,172,600	78,510	7.2%
	53230	Memberships & Certifications	452,557	479,930	27,373	6.1%
	53231	Accreditation Expenses	57,080	51,230	-5,850	-10.3%
	53270	Bad Debt Expense	370,000	490,000	120,000	32.4%
	53310	Electric	3,253,022	3,296,235	43,213	1.3%
	53320	Water	238,761	245,685	6,924	2.9%

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

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

FY 2026–27 Proposed Budget by Org

Capital Outlay Fund 7111

Org Code	Organization Description	FY 2025–26 Budget			FY 2026–27 Proposed Budget			% Change
		Current Operating & Grants	Capital	Total	Current Operating & Grants	Capital	Total	
7102	Campus Serv & Facilities Planning	120,000	10,829,000	10,949,000	60,000	9,792,000	9,852,000	-10.0%
Grand Total		120,000	10,829,000	10,949,000	60,000	9,792,000	9,852,000	-10.0%

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

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

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

FY 2025–26 Budget

FY 2026–27 Proposed Budget

Org Code	Organization Description	Current				Current				% Change
		Salaries & Benefits	Operating & Grants	Capital	Total	Salaries & Benefits	Operating & Grants	Capital	Total	
1401	WDCE OE Online Vendor Courses		135,000		135,000		135,000		135,000	0.0%
1404	WDCE OE Transportation	190,000	21,800	40,000	251,800	257,000	26,500	40,000	323,500	28.5%
1405	WDCE OE Professional Education	35,000	52,050		87,050	27,500	42,668		70,168	-19.4%
1406	WDCE OE Youth	91,125	58,500		149,625	92,000	74,600		166,600	11.4%
1407	WDCE OE Business Workshops	60,000	223,250		283,250	25,000	153,664		178,664	-36.9%
1408	WDCE Business Solutions	110,000	606,500		716,500	95,000	467,600		562,600	-21.5%
1409	WDCE OE CAIT	55,000	217,000		272,000	30,000	121,000		151,000	-44.5%
1410	MTC Programming - Box Office		80,365		80,365		81,500		81,500	1.4%
1412	WDCE OE Health & Human Services	30,000	31,000		61,000	20,000	24,620		44,620	-26.9%
1413	WDCE OE Life and Leisure	100,000	22,500		122,500	95,000	11,000		106,000	-13.5%
1414	WDCE Developing Programs	404,181	1,087,756		1,491,937	404,181	1,087,756		1,491,937	0.0%
1415	Police Training		76,700		76,700		76,700		76,700	0.0%
1416	WDCE Executive Director		2,500		2,500	135,056	18,500		153,556	6042.2%
1430	WDCE Nail Technology	234,000	111,000		345,000	130,000	118,750		248,750	-27.9%
1439	WDCE OE NARS	36,000	70,500		106,500	36,000	93,000		129,000	21.1%
1440	WDCE OE Trades	70,000	92,000		162,000	70,500	125,500		196,000	21.0%
1441	MTC Administration		1,197,675		1,197,675		1,239,010	12,500	1,251,510	4.5%
1442	MTC Operations	-55,385	194,500	81,325	220,440	-55,385	214,710	150,000	309,325	40.3%
1443	MTC Art Education		156,050		156,050		156,050		156,050	0.0%
1465	WDCE Marketing		342,618		342,618	2,000	295,100	54,000	351,100	2.5%
1489	Visual Art Education	3,000	2,000		5,000	3,000	2,000		5,000	0.0%
1493	Emergency Medical Science-CE	16,000	17,500		33,500	16,000	17,110		33,110	-1.2%
1494	Fire Science-CE	40,000	35,800	18,000	93,800	57,000	56,300		113,300	20.8%
1496	WDCE CT NARS	36,000	184,920		220,920	36,000	203,960		239,960	8.6%
4613	WDCE Director of Programing	421,260	11,200		432,460					-100.0%
4638	WDCE Director of Operations	6,400	58,848		65,248		32,148	80,000	112,148	71.9%
4652	WDCE Director of Workforce Trng&Dev	483,412	57,500		540,912	612,821	110,195		723,016	33.7%
4707	Benchmarking/Market Research	326,872	91,000		417,872	326,872	111,000		437,872	4.8%
6203	Employee Benefits					50,776			50,776	100.0%
Grand Total		2,692,866	5,238,032	139,325	8,070,223	2,466,321	5,095,941	336,500	7,898,762	-2.1%

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

Account Type	Account		FY 2025–26	FY 2026–27	Increase/ Decrease	% Change
	Code	Account Description	Adopted Budget	Proposed Budget		
Salaries & Benefits	52010	FT Reg. Salaried	1,127,118	1,047,240	-79,878	-7.1%
	52050	FT Temp. Salaried	76,917	0	-76,917	-100.0%
	52130	PT Noncredit Instruction Sup Cont	1,407,641	1,282,741	-124,900	-8.9%
	52150	PT Reg. Hourly	27,509	27,509	0	0.0%
	52160	PT Temp. Hourly	100,617	108,992	8,375	8.3%
	52181	Overtime & Labor Chargebacks	-55,385	-55,385	0	0.0%
	52190	Other Supplemental Compensation	8,448	4,448	-4,000	-47.4%
	52690	Salaries Contingency	0	50,776	50,776	100.0%
Salaries & Benefits Total			2,692,866	2,466,321	-226,544	-8.4%
Current Operating & Grants	53060	Contracted Services	3,366,781	3,239,091	-127,690	-3.8%
	53110	Overnight Travel	202,218	233,718	31,500	15.6%
	53130	Same Day Travel	70,933	88,183	17,250	24.3%
	53150	Non-Capital Supplies and Materials	677,126	677,076	-50	0.0%
	53161	Software Subscrips & Licenses<\$10K	60,898	32,458	-28,440	-46.7%
	53170	Technical Training	12,500	10,495	-2,005	-16.0%
	53210	Printing, Binding & Publications	3,500	3,500	0	0.0%
	53220	Advertising and Promotions	693,750	620,500	-73,250	-10.6%
	53230	Memberships & Certifications	37,741	40,358	2,617	6.9%
	53231	Accreditation Expenses	2,500	2,500	0	0.0%
	53420	Content Subscriptions(Non-Software)	10,168	10,000	-168	-1.7%
	53610	Rentals and Leases	22,400	22,400	0	0.0%
	53620	Repairs and Maintenance	6,800	28,220	21,420	315.0%
	53640	Special Events	70,717	87,442	16,725	23.7%
Current Operating & Grants Total			5,238,032	5,095,941	-142,091	-2.7%
Capital Expenditures	54050	Furniture and Equipment	139,325	190,000	50,675	36.4%
	54055	Software Subscript&Licenses >=\$10K	0	146,500	146,500	100.0%
Capital Expenditures Total			139,325	336,500	197,175	141.5%
Grand Total			8,070,223	7,898,762	-171,460	-2.1%

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

Org Code	Organization Description	FY 2025–26 Budget			FY 2026–27 Proposed Budget			% Change
		Salaries & Benefits	Operating & Grants	Total	Salaries & Benefits	Operating & Grants	Total	
1404	WDCE OE Transportation	116,025	34,500	150,525	110,000	48,500	158,500	5.3%
1414	WDCE Developing Programs	33,150	525,000	558,150	50,000	715,000	765,000	37.1%
Grand Total		149,175	559,500	708,675	160,000	763,500	923,500	30.3%

* FY 2026-27 Proposed Budgets do not yet include allocation of fringe benefits.

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

Account Type	Account		FY 2025–26	FY 2026–27	Increase/ Decrease	% Change
	Code	Account Description	Adopted Budget	Proposed Budget		
Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	135,000	160,000	25,000	18.5%
	52980	Fringe Benefits Chargeback	14,175	0	-14,175	-100.0%
Salaries & Benefits Total			149,175	160,000	10,825	7.3%
Current Operating & Grants	53060	Contracted Services	500,000	506,000	6,000	1.2%
	53110	Overnight Travel	10,000	15,000	5,000	50.0%
	53130	Same Day Travel	500	500	0	0.0%
	53150	Non-Capital Supplies and Materials	41,000	132,000	91,000	222.0%
	53161	Software Subscripts & Licenses<\$10K	1,500	1,500	0	0.0%
	53170	Technical Training	500	500	0	0.0%
	53610	Rentals and Leases	0	100,000	100,000	100.0%
	53620	Repairs and Maintenance	5,000	6,000	1,000	20.0%
	53640	Special Events	1,000	2,000	1,000	100.0%
Current Operating & Grants Total			559,500	763,500	204,000	36.5%
Grand Total			708,675	923,500	214,825	30.3%

* FY 2026-27 Proposed Budgets do not yet include allocation of fringe benefits.

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

Org Code	Organization Description	FY 2025–26 Budget			FY 2026–27 Proposed Budget			% Change
		Salaries & Benefits	Operating & Grants	Total	Salaries & Benefits	Operating & Grants	Total	
1408	WDCE Business Solutions	828,051	129,875	957,926	940,145	158,375	1,098,520	14.7%
1414	WDCE Developing Programs	171,275	490,000	661,275	155,000	790,000	945,000	42.9%
1417	WDCE OE CDL	244,479	262,550	507,029	233,306	319,500	552,806	9.0%
6203	Employee Benefits				4,610		4,610	100.0%
Grand Total		1,243,805	882,425	2,126,230	1,333,061	1,267,875	2,600,936	22.3%

* FY 2026-27 Proposed Budgets do not yet include allocation of fringe benefits.

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

Account Type	Account		FY 2025–26	FY 2026–27	Increase/ Decrease	%
	Code	Account Description	Adopted Budget	Proposed Budget		
Salaries & Benefits	52010	FT Reg. Salaried	77,097	102,451	25,354	32.9%
	52130	PT Noncredit Instruction Sup Cont	1,029,680	1,226,000	196,320	19.1%
	52690	Salaries Contingency	0	4,610	4,610	100.0%
	52980	Fringe Benefits Chargeback	137,028	0	-137,028	-100.0%
Salaries & Benefits Total			1,243,805	1,333,061	89,257	7.2%
Current Operating & Grants	53060	Contracted Services	453,750	766,500	312,750	68.9%
	53110	Overnight Travel	8,000	7,500	-500	-6.3%
	53130	Same Day Travel	3,000	2,000	-1,000	-33.3%
	53150	Non-Capital Supplies and Materials	9,000	15,800	6,800	75.6%
	53161	Software Subscripts & Licenses<\$10K	300	9,500	9,200	3066.7%
	53170	Technical Training	1,600	4,600	3,000	187.5%
	53230	Memberships & Certifications	275	9,475	9,200	3345.5%
	53310	Electric	8,000	10,000	2,000	25.0%
	53320	Water	2,500	1,500	-1,000	-40.0%
	53340	Unified Communications	32,000	32,000	0	0.0%
	53350	Gasoline	18,000	18,000	0	0.0%
	53610	Rentals and Leases	330,000	380,000	50,000	15.2%
	53620	Repairs and Maintenance	10,000	7,500	-2,500	-25.0%
	53640	Special Events	6,000	3,500	-2,500	-41.7%
Current Operating & Grants Total			882,425	1,267,875	385,450	43.7%
Grand Total			2,126,230	2,600,936	474,707	22.3%

* FY 2026-27 Proposed Budgets do not yet include allocation of fringe benefits.

Johnson County Community College

FY 2026–27 Proposed Budget by Org

Auxiliary Enterprise Fund 1302

Org Code	Organization Description	FY 2025–26 Budget				FY 2026–27 Proposed Budget				% Change
		Current Operating & Capital	Current Operating & Capital	Current Operating & Capital	Current Operating & Capital	Current Operating & Capital	Current Operating & Capital	Current Operating & Capital	Current Operating & Capital	
		Cost of Sales	Grants	Capital	Total	Cost of Sales	Grants	Capital	Total	
1205	Hospitality Management		15,000		15,000		35,000		35,000	133.3%
9101	Dining Services	1,180,538	397,619		1,578,157	1,125,129	447,040	12,000	1,584,169	0.4%
9103	Bookstore	4,591,000	138,300		4,729,300	4,729,500	139,300		4,868,800	3.0%
9113	Dental Hygiene Products for Resale	3,000			3,000	3,000			3,000	0.0%
9114	Pastry/Baking Store		50,000		50,000		50,000		50,000	0.0%
9118	Campus Farm		16,500		16,500		16,000		16,000	-3.0%
Grand Total		5,774,538	617,419		6,391,957	5,857,629	687,340	12,000	6,556,969	2.6%

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

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

Johnson County Community College
FY 2026–27 Proposed Budget by Org
 Student Activity Fund 0101

Org Code	Organization Description	FY 2025–26 Budget			FY 2026–27 Proposed Budget			% Change
		Salaries & Benefits	Operating & Grants	Total	Salaries & Benefits	Operating & Grants	Total	
5201	Student Activities	395,784	55,000	450,784		55,000	55,000	-87.8%
5202	The Messenger	54,863	19,415	74,278		19,415	19,415	-73.9%
5204	Student Life		345,350	345,350		336,000	336,000	-2.7%
5205	Graduation		41,500	41,500		41,500	41,500	0.0%
5206	Intramurals		1,000	1,000		1,000	1,000	0.0%
5207	Athletics Director		155,000	155,000				-100.0%
5209	Center for Student Involvement		40,200	40,200		40,000	40,000	-0.5%
5210	Student Senate		45,500	45,500		45,500	45,500	0.0%
5211	Cheerleaders		53,500	53,500		53,500	53,500	0.0%
5212	Student Basic Needs Center		5,000	5,000		3,000	3,000	-40.0%
5215	Phi Theta Kappa		5,500	5,500		5,500	5,500	0.0%
5216	Leadership Institute		11,500	11,500		10,000	10,000	-13.0%
5217	Vocal Ensemble Showcase		6,000	6,000				-100.0%
5602	Baseball		68,200	68,200		69,000	69,000	1.2%
5603	Men's Basketball		39,000	39,000		40,000	40,000	2.6%
5604	Women's Basketball		39,000	39,000		40,000	40,000	2.6%
5607	Men's Soccer		33,900	33,900		34,000	34,000	0.3%
5608	Women's Soccer		33,900	33,900		34,000	34,000	0.3%
5609	Softball		39,900	39,900		40,000	40,000	0.3%
5612	Volleyball		36,000	36,000		38,000	38,000	5.6%
5701	Health Services		103,204	103,204		15,000	15,000	-85.5%
8107	Student Activity Grants Account		1,517,295	1,517,295		1,655,616	1,655,616	9.1%
Grand Total		450,647	2,694,864	3,145,511		2,576,031	2,576,031	-18.1%

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

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

V. Capital Expenditures

Johnson County Community College
FY 2026–27 Proposed Budget
 Capital Expenditures Summary

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

Note: Fund 2456 is listed in the Capital Schedule Expenditures Detail and will be entered in the Grant Module.
 Account 54065 Art Acquisitions is not listed in the Capital Expenditures Summary or Capital Schedule Detail as amount is below \$10,000.

FY27 Capital Schedule Expenditures Detail

Fund	Fund Name	Account	Account Description	Org	Org Name	Description	Qty	Unit Cost	Total Cost
0201	General Fund	54020	Remodeling and Renovations	7102	Campus Serv & Facilities Planning	Active Learning Classrooms	1	1,000,000.00	1,000,000.00
						Office & Classroom Paint & Carpet	1	150,000.00	150,000.00
						Removal of center column restricting access to lab spaces	1	40,000.00	40,000.00
						Visual Lab storage remodel request - GEB 354	1	25,000.00	25,000.00
						Refinishing of NMOCA Gallery floors	1	250,000.00	250,000.00
						Expansion of audio/visual capabilities in FADS 216, 219 and 220. External light mitigation in all three spaces	1	40,000.00	40,000.00
						Metal doors to be replaced with glass ones in the Sculpture Studios FADS	1	5,000.00	5,000.00
						JCCC Police Dept remodel/refresh request of rooms 108C & 115Q	1	75,000.00	75,000.00
						Explore ways to soundproof or mitigate noise concerns in the LIB 357 hallway	1	16,000.00	16,000.00
						Music Department storage addition and area remodel	1	75,000.00	75,000.00
						Refresh SCI 112	1	35,000.00	35,000.00
						Remodel of SCI 214 office suite	1	28,000.00	28,000.00
						Large study room in LIB 106	1	40,000.00	40,000.00
						Update and changes to Information Services RC 271 departmental physical space	1	175,000.00	175,000.00
						Flooring, Window Treatments & Tinting	1	250,000.00	250,000.00
				7202	Interior Services				
						Remodeling and Renovations Total		2,204,000.00	2,204,000.00
		54040	Library Books	4102	Library	New Books	1	90,000.00	90,000.00
						Library Books Total		90,000.00	90,000.00
		54050	Furniture and Equipment	1225	HVAC	Heat Pump Units	3	36,666.67	110,000.01
				4302	Printing Services	Cubicles/Desk/Chairs	8	2,500.00	20,000.00
						High Speed Black and White Printer replacing Inv# 57432	1	40,000.00	40,000.00
						High Speed Ink Jet Color Printer Replacing Inv# 57431	1	280,000.00	280,000.00
						Production Folder replacing Inv #58113	1	50,000.00	50,000.00
				6321	Police Department	2023-2024 Dodge Durango Pursuit AWD 5.7 8 spd A including upfit costs replacing Inv #56942 & #57145	2	43,825.00	87,650.00
						Dispatch: Workstations and 3 new chairs	1	25,000.00	25,000.00
				6341	Transportation	11 Passenger Van replacing Van402 #56366	1	45,000.00	45,000.00
						Hunter Lift - replacing #56234	1	30,000.00	30,000.00
				6351	Network & Data Center Operations	ISE Node UCS Servers	2	27,500.00	55,000.00
				7102	Campus Serv & Facilities Planning	Furniture & equipment for non-project office remodels	1	32,739.00	32,739.00
				7201	Maintenance	Chevy Colorado - replacing Inv #57051	1	30,000.00	30,000.00
						OHEC Single Man Lift - replacing Inv #54138	1	13,000.00	13,000.00
				7202	Interior Services	Furniture, Fixtures & Equipment Campus Wide	1	260,000.00	260,000.00
				7301	Custodial Services	Chariots - replacing Inv #56772, #56773, #56774	3	17,000.00	51,000.00
						Compactor - replacing Inv# 56430	1	40,000.00	40,000.00
						Stand Scrubber - replacing Inv# 56936	1	15,000.00	15,000.00
						Chevy Colorado - replacing #56395	1	30,000.00	30,000.00
						F250 Truck replacing Inv #56855	1	45,000.00	45,000.00
						John Deer Mowers - replacing Inv #57126, #57127	2	73,500.00	147,000.00
				7745	Information Technlgy Infrastructure	FY27 Internet Border Router Replacements	2	62,500.00	125,000.00
						FY27 Management Network Switch Replacements	2	50,000.00	100,000.00
						Furniture and Equipment Total		1,249,230.67	1,631,389.01
		54055	Software Subscrip&Licenses >=\$10K	1205	Hospitality Management	EATEC software	1	17,840.00	17,840.00
				1206	Legal Studies	Lexis +	1	23,959.00	23,959.00
						Westlaw Edge Software	1	19,071.00	19,071.00
				1220	Emergency Medical Science	FISDAP testing software	1	26,591.00	26,591.00
				4102	Library	Elsevier (Digital Commons)	1	16,610.00	16,610.00
						Ex Libris (Alma, Summon and Leganto)	1	84,099.00	84,099.00
						OCLC (CONTENTdm, Connexion, WorldShare, EZproxy)	1	26,141.00	26,141.00
						Springshare (LibAnswer, LibWizard, LibCal seats, LibGuides, etc)	1	13,150.00	13,150.00
				4311	Audio Visual Services	WebCheckout	1	15,350.00	15,350.00
				4401	Academic Technology Services	Jamf for Education	1	10,800.00	10,800.00
						PatchMyPC - Enterprise Plus Subscription Renewal	1	21,625.00	21,625.00
						Recast - Right Click Tools - 3/1 year agreements	1	13,800.00	13,800.00
						Sassafras KeyServer renewal for total of 2,500	1	20,000.00	20,000.00
				4408	Inst Information Technology Plans	Ascend Academic - Practice Management replacement of Eaglesoft Dental Software for ITP #5008	1	26,250.00	26,250.00
						Cameyo GPU for ITP #5127	30	400.00	12,000.00
						Examsoft - Enflux for additional ITP request	1	26,000.00	26,000.00
						ExamSoft 142 Licenses renewal for JCCC Nursing from Aug 1 thru July 31 each year for ITP #5031	142	106.00	15,052.00
						Foundry Education Collective - floating, interactive, annual for ITP #5092	60	345.00	20,700.00
						MathType for ITP #5055	1	14,000.00	14,000.00
						Maxon - ZBrush for Windows for ITP #5089	55	225.00	12,375.00
						Qualtrics Lic. Renewal - 13 seat sub. for ITP #5071	1	10,000.00	10,000.00
						Simutech Core skills ,Simutech is going to a NEW user based system in Fall 2019. They are estimating \$14,400 for this new system, for ITP #5045	1	15,000.00	15,000.00
						TurnItIn Software for ITP #5060	1	50,000.00	50,000.00
						Clifton Strengths	1	50,000.00	50,000.00
						ALEKS assessment and Accuplacer	1	121,500.00	121,500.00
						Identity Theft Prevention Software	1	50,000.00	50,000.00
						Westlaw online legal research platform	1	10,000.00	10,000.00
				5301	Career Development Center				
				5302	Testing & Assessment Services				
				5401	Student Financial Aid				
				6108	General Counsel				

FY27 Capital Schedule Expenditures Detail

Fund	Fund Name	Account	Account Description	Org	Org Name	Description	Qty	Unit Cost	Total Cost
				6120	Strategic Plan Initiatives	Learnr & Employee Record (LER) system	1	80,000.00	80,000.00
						Renew subscription to Workforce Connect (partnership CRM)	1	12,500.00	12,500.00
				6201	Financial Services	Software tracking system for process	1	15,000.00	15,000.00
				6302	Human Resources	DebtBook Software	1	24,311.00	24,311.00
						Compensation Management software CUPA-HR/OnDemand Reports	1	10,000.00	10,000.00
				6321	Police Department	Lexipol Department Policy Software	1	14,090.00	14,090.00
				6325	Security Access Control Systems	Convergint - Genetec Access Control System	1	16,000.00	16,000.00
				6331	Procurement Services	ProcureWare annual s/w license	1	22,000.00	22,000.00
				6334	Warehouse / Postal Services	Qtrack Package, Inventory Tracking and PO Receiving software. Replacing Intra by FacilityOS and Barcloud inventory software. Will allow Banner integration for receiving PO's in addition to package and inventory tracking.	1	23,990.00	23,990.00
				6351	Network & Data Center Operations	CDWG - Infoblox DNS IPAM	1	57,000.00	57,000.00
						CDWG - Purestorage Evergreen Subscription	1	67,000.00	67,000.00
						CDWG - VEEAM Data Platform	1	45,000.00	45,000.00
						CDWG - WASABI	1	22,000.00	22,000.00
						CloudFlare DNS	1	35,000.00	35,000.00
						LogicMonitor License Renewal	1	28,100.00	28,100.00
						PagerDuty License Renewal	1	19,000.00	19,000.00
						SHI - NASPO Agreement for AWS Purchasing	1	30,000.00	30,000.00
						Singewire Informacast Fusion	1	37,000.00	37,000.00
						SSL Cert Renewals DigiCert (Pcard)	1	15,000.00	15,000.00
				6401	Enterprise Application Support	7 Point Solutions (Integration services for FAMIS360)	1	10,000.00	10,000.00
						Accruent	1	122,124.00	122,124.00
						AIM (Info. Mgmt for Access Services)	1	19,200.00	19,200.00
						Atrium	1	176,698.00	176,698.00
						Beyond Media/Circuit (EAB/YouVisit replacement)	1	36,000.00	36,000.00
						Blackbaud Annual Renewal	1	55,306.33	55,307.00
						CollegeSource Online	1	17,000.00	17,000.00
						Concur Cloud Solution	1	68,250.00	68,250.00
						Ellucian Team + SaaS Subscription Software (10/1/26-9/30/27) + NeoEd Talent Mgmt (~\$74K) +1 Oracle Virtual Processor + (4TB add'l storage). includes: Continued Perpetual in Advance + Open Text +OTS (Ellucian AppX Package-10/1/26-9/30/27), Ellucian OpenText/OTS, Continuing Perpetual in Arrears (Ellucian BDM Suite), Ellucian Oracle Licensing - 10 licenses, and Ellucian Award	1	1,593,277.00	1,593,277.00
						Emma by Marigold Marketing Platform	1	16,487.00	16,487.00
						Evisions & Intellectcheck	1	43,058.00	43,058.00
						Exclaimer renewal (email signature standardization)	1	29,000.00	29,000.00
						Get Involved (Anthology)	1	33,808.00	33,808.00
						Hannon Hill	1	47,580.00	47,580.00
						Harris Media Services	1	30,000.00	30,000.00
						IBM Cognos	1	54,000.00	54,000.00
						Insights (Reporting & Analytics)	1	162,093.00	162,093.00
						Intelligent Processes (replaces Banner Workflow)	1	99,440.00	99,440.00
						Leapfrog Annual Maintenance	1	34,000.00	34,000.00
						MBS License	1	30,000.00	30,000.00
						Meltwater Subscription	1	19,775.00	19,775.00
						Museum Plus (Zetcom)	1	15,670.00	15,670.00
						NextGen-Scholarship Mgr. (FY24 need to add \$500 to Export file feature + \$2000 for API license fee + \$1000 donor portal) Dynamic Forms and API (\$8290+\$3000)	1	29,000.00	29,000.00
						Omnigo	1	57,256.00	57,256.00
						PageUp Applicant Tracking & Employee Onboarding & Performance Mgmt	1	84,000.00	84,000.00
						Pairsoft: PaperSave	1	16,500.00	16,500.00
						Penji Renewal	1	36,000.00	36,000.00
						Rave Guardian App	1	16,325.00	16,325.00
						Runner Tech. License Maint.	1	12,487.00	12,487.00
						Scantron (Class Climate)=19560 + Banner BR =2250	1	22,700.00	22,700.00
						SiteImprove	1	22,909.00	22,909.00
						Squiz/Funnelback	1	25,000.00	25,000.00
						Stellic - Academic Planning Tool	1	152,862.00	152,862.00
						TimeClock Plus	1	39,801.00	39,801.00
						TouchNet Hosting Service Fee	1	195,060.00	195,060.00
						Web Site Reservations/Renewals	1	16,000.00	16,000.00
						WorkTerra	1	52,000.00	52,000.00
						Zoom Workplace (TCS)	1	640,000.00	640,000.00
				6403	Chief Information Officer	Anthology - Blackboard Ally (or replacement)	1	60,000.00	60,000.00
						Crayon-Microsoft	1	550,000.00	550,000.00
						Instructure-Canvas + CE Instance (Yr 2 of 3)	1	260,941.00	260,941.00
						SHI-Adobe	1	85,000.00	85,000.00
						SHI-Adobe Creative Cloud Student Lic. & Adobe eSign	1	33,000.00	33,000.00
						Spektra (replaces IT Labs VMWare)	1	275,000.00	275,000.00
						TeamDynamix Licensing	1	143,579.00	143,579.00
						Yulia (GenAI Added in FY26)	1	80,000.00	80,000.00
						Zogotech-EDW	1	109,270.00	109,270.00
				6404	Admin Information Technology Plans	Camevo for ITP #5128	30	400.00	12,000.00
						Essentials Education (replacing Aztec Online Systems Summer 2025) for ITP #5072	1	12,000.00	12,000.00
						Read & Write Gold renewal - Campus site licenses with EquatIO add-on for ITP #5075	1	15,000.00	15,000.00
						Splashtop Business access Pro for ITP #5096	60	200.00	12,000.00
				6406	Information Technology Security	Asset Panda	1	13,000.00	13,000.00
						CDW-G Splunk Cloud Subscription	1	150,000.00	150,000.00
						FY27 Cisco EA 3.0 FY26-FY31 (split funded. 319K to 7745 and 100K to 6406)	1	100,000.00	100,000.00
						IDM/IGA Suite (Fisher Identity)	1	64,600.00	64,600.00
						SHI-CloudFlare (VPN/DNS Protection)	1	79,000.00	79,000.00

FY27 Capital Schedule Expenditures Detail

Fund	Fund Name	Account	Account Description	Org	Org Name	Description	Qty	Unit Cost	Total Cost
						SHI-PSAT Enterprise Proofpoint	1	19,000.00	19,000.00
						SHI-Tenable Vulnerability Management	1	22,500.00	22,500.00
						TBD - Managed Security Provider	1	90,000.00	90,000.00
						UpGuard Security Software	1	17,000.00	17,000.00
				7745	Information Technlgy Infrastructure	FY27 Cisco EA 3.0 FY26-FY31 (split funded. 319K to 7745 and 100K to 6406)	1	319,000.00	319,000.00
			Software Subscrip&Licenses >=\$10K Total					7,885,009.33	7,967,461.00
		54080	Building Improvements	6351	Network & Data Center Operations	Wireless Access Point and Camera replacements	1	195,000.00	195,000.00
				7745	Information Technlgy Infrastructure	Wireless Access Point Replacements	1	150,000.00	150,000.00
				7764	Facilities Master Plan 2025 Phase 1	FMP Phase 1	1	25,000,000.00	25,000,000.00
			Building Improvements Total					25,345,000.00	25,345,000.00
0201 Total								36,773,240.00	37,237,850.01
0601	Adult Supplementary Education Fund	54050	Furniture and Equipment	1404	WDCE OE Transportation	Driver Education vehicle replacing Inv# 56766	1	40,000.00	40,000.00
				1442	MTC Operations	Line Array Speaker System Replacing Inv# 54028, 54029, 54030, 54031, 54032, 54033, 55261, 55262, 55686	1	150,000.00	150,000.00
			Furniture and Equioment Total					190,000.00	190,000.00
		54055	Software Subscrip&Licenses >=\$10K	1441	MTC Administration	Lasso Production Management Software	1	12,500.00	12,500.00
				1465	WDCE Marketing	WDCE online catalog, imagemakers	1	14,000.00	14,000.00
						WDCE Strategic Mailing and Social Media lists, CollegeApp	1	40,000.00	40,000.00
				4638	WDCE Director of Operations	WDCE Registration Software	1	80,000.00	80,000.00
			Software Subscrip&Licenses >=\$10K Total					146,500.00	146,500.00
0601 Total								336,500.00	336,500.00
1302	Auxiliary Enterprise Funds	54050	Furniture and Equipment	9101	Dining Services	Turbo Chef ECO-9500-901 microwave/convection oven	1	12,000.00	12,000.00
			Furniture and Equipment Total					12,000.00	12,000.00
1302 Total								12,000.00	12,000.00
2456	Athletic Department Program Fund	54050	Furniture and Equipment	5207	Athletics Director	Golf Cart/EZ Go replacing Inv #57090	1	13,000.00	13,000.00
				5601	Athletic Training	Hot/Cold Hydroworx Therapy Plunge	1	15,000.00	15,000.00
			Furniture and Equipment Total					28,000.00	28,000.00
2456 Total								28,000.00	28,000.00
7111	Capital Outlay Fund	54080	Building Improvements	7102	Campus Serv & Facilities Planning	3rd & 4th Floor VAV box replacement	1	160,000.00	160,000.00
						Access Platform for Cooling Tower Strainer	1	40,000.00	40,000.00
						Athletic Field Sports Netting - Baseball/Others	1	200,000.00	200,000.00
						BAS Network Engine replacement	1	80,000.00	80,000.00
						Black Iron Painting	1	60,000.00	60,000.00
						Bleacher Inspection & Repair	1	12,000.00	12,000.00
						Cast Iron replacement	1	150,000.00	150,000.00
						Ceiling Tile Replacement	1	70,000.00	70,000.00
						Chilled Water Valve replacement ITC	1	30,000.00	30,000.00
						Chilled Water Valve replacement GEB	1	30,000.00	30,000.00
						Chiller Repairs	1	40,000.00	40,000.00
						Clouded Window Replacement & Roof Access Doors	1	50,000.00	50,000.00
						Commons Infrastructure Project YR1	1	3,000,000.00	3,000,000.00
						Dock Lift Replacement Warehouse	1	20,000.00	20,000.00
						Drinking Fountain replacement/Bottle Fillers	1	10,000.00	10,000.00
						Elevator Repair	1	50,000.00	50,000.00
						Epoxy Floors	1	40,000.00	40,000.00
						Epoxy Walls	1	40,000.00	40,000.00
						Exhaust Fan replacement	1	20,000.00	20,000.00
						Faucet replacement	1	10,000.00	10,000.00
						Fire Alarm Communication Upgrades	1	250,000.00	250,000.00
						Fire Alarm Device Replacements	1	30,000.00	30,000.00
						Fire Sprinkler Repair	1	30,000.00	30,000.00
						Generator Repair	1	15,000.00	15,000.00
						GP/WHCA/MTC Dock Landscaping	1	10,000.00	10,000.00
						Gym 125 Floor Maintenance	1	10,000.00	10,000.00
						HCDC Renovation	1	550,000.00	550,000.00
						Infrastructure Design	1	60,000.00	60,000.00
						LED Lighting Upgrades	1	100,000.00	100,000.00
						Light Pole Replacement	1	10,000.00	10,000.00
						Lighted Sign Repair	1	30,000.00	30,000.00
						Masonry	1	200,000.00	200,000.00
						Motorcycle Range Gate Replacement/Repair	1	40,000.00	40,000.00
						MTC/WH Dock Door Replacements	1	20,000.00	20,000.00
						Nierman 102 Gallery Door Repair/Replacement	1	30,000.00	30,000.00
						NMOCA Restrooms	1	750,000.00	750,000.00
						OCB Switch Gear replacement	1	1,620,000.00	1,620,000.00
						Operable Wall PM Cap Fed	1	15,000.00	15,000.00
						Painting - Classrooms & Corridors	1	100,000.00	100,000.00
						Paver Repairs	1	500,000.00	500,000.00
						Pre-Action Fire Protection - Data Room	1	130,000.00	130,000.00
						RC Elevator Modifications (2)	2	220,000.00	440,000.00
						Refinish/Replace Red Oak Doors & Trim	1	50,000.00	50,000.00
						Repairs/Replacement ADA Doors/Operators	1	50,000.00	50,000.00
						Replace Exterior Metal Doors and Frames	1	50,000.00	50,000.00
						Roofing	1	200,000.00	200,000.00
						Skylight Replacement West End of Fieldhouse	1	50,000.00	50,000.00
						Solar/EV Upgrades	1	75,000.00	75,000.00
						Turf Repairs	1	75,000.00	75,000.00
						Unit Heater Replacements	1	60,000.00	60,000.00
						Variable Frequency Drives Replacements	1	30,000.00	30,000.00
						VAV Box replacements	1	30,000.00	30,000.00
						Water Heater Replacement	1	50,000.00	50,000.00
						Wayfinding Repairs	1	20,000.00	20,000.00
			Building Improvements Total					9,572,000.00	9,792,000.00
7111 Total								9,572,000.00	9,792,000.00
7127	Campus Development Fund	54090	Land Improvements	7501	Grounds	Asphalt/Concrete	1	500,000.00	500,000.00
						Parking Garage Maintenance	1	50,000.00	50,000.00
						Traffic Painting	1	75,000.00	75,000.00
			Land Improvements Total					625,000.00	625,000.00
7127 Total								625,000.00	625,000.00
7215	BNSF Repair & Replacement Fund	54080	Building Improvements	7102	Campus Serv & Facilities Planning	Remodel ITC East set of restrooms	1	300,000.00	300,000.00
			Building Improvements Total					300,000.00	300,000.00
7215 Total								300,000.00	300,000.00

VI. Five-Year Budget Projection and Supplemental Financial Analysis

JCCC Five-Year Budget Projection

Statements of Revenues and Expenses—General/PTE Funds

Years Ending June 30, 2027 to 2031

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

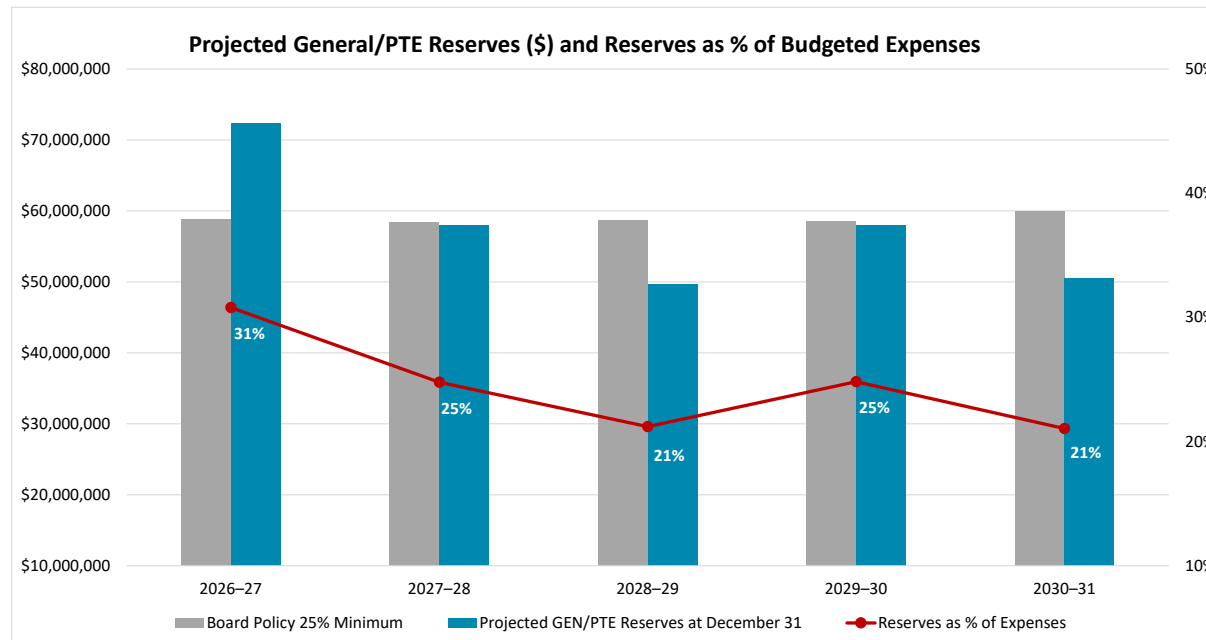
JCCC Five-Year Budget Projection

General/PTE Funds Reserve Analysis

Fiscal Years Ending June 30, 2027 to 2031

4/8/2026

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



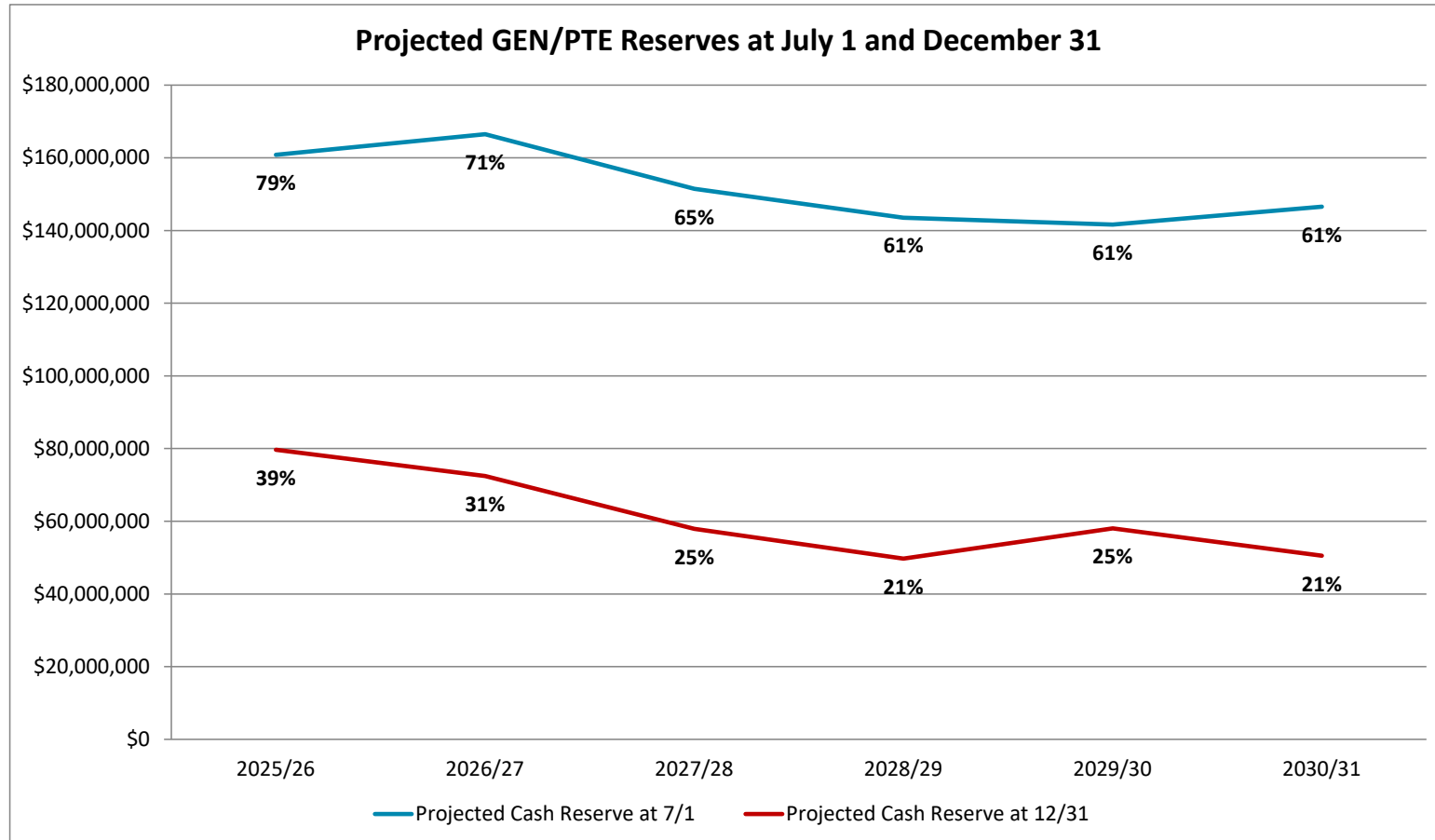
Estimates use of General Fund reserves to support the Facilities Master Plan.

JCCC Five-Year Budget Projection

Projected Unencumbered Cash Reserves at July 1 and December 31

General/PTE Funds

Fiscal Years 2026 to 2031

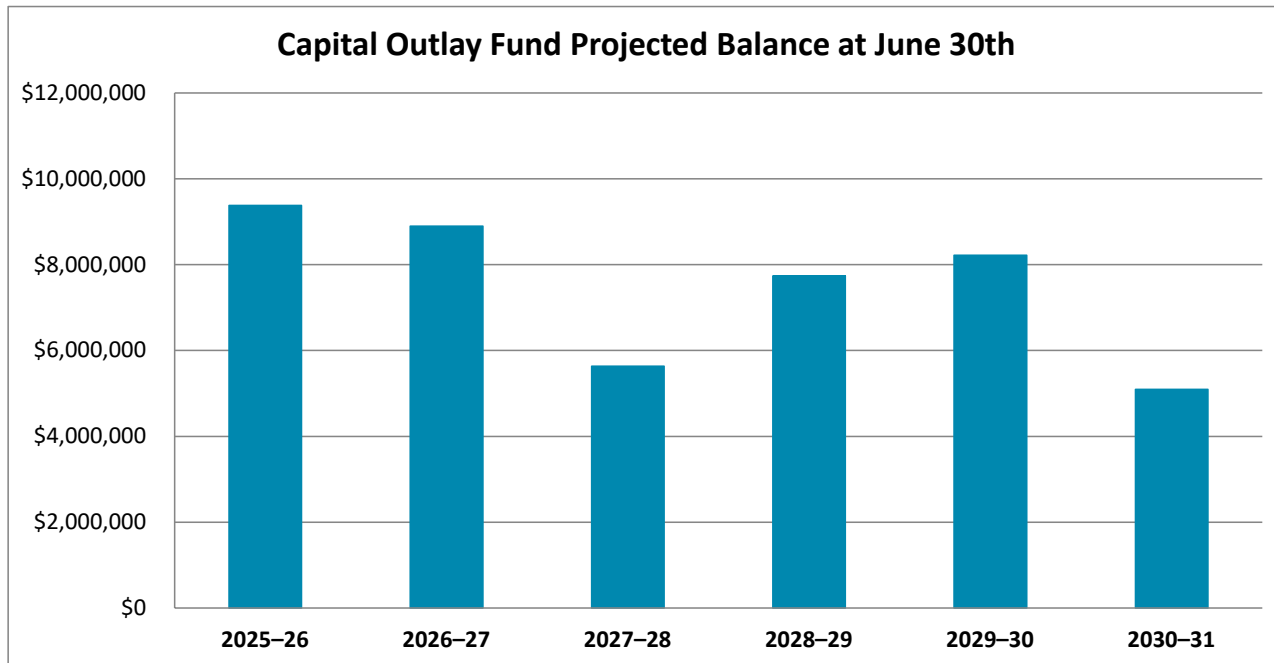


JCCC Five-Year Budget Projection

Capital Outlay Fund Reserve Analysis

Fiscal Years Ending June 30, 2027 to 2031

	Budget	Projected Budgets				
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Significant Assumptions						
Ad Valorem Property Tax Revenues	\$8,923,408	\$9,371,143	\$9,737,221	\$10,101,480	\$10,480,553	\$10,874,789
Budgeted Capital Outlay Expenditures	\$10,949,000	\$9,852,000	\$13,000,000	\$8,000,000	\$10,000,000	\$14,000,000
Total Mill Levy	7.873	7.861	7.861	7.861	7.861	7.861
Capital Outlay Levy portion	0.50	0.50	0.50	0.50	0.50	0.50
Est. Assessed Valuation Change	6.00%	5.00%	4.00%	4.00%	4.00%	4.00%

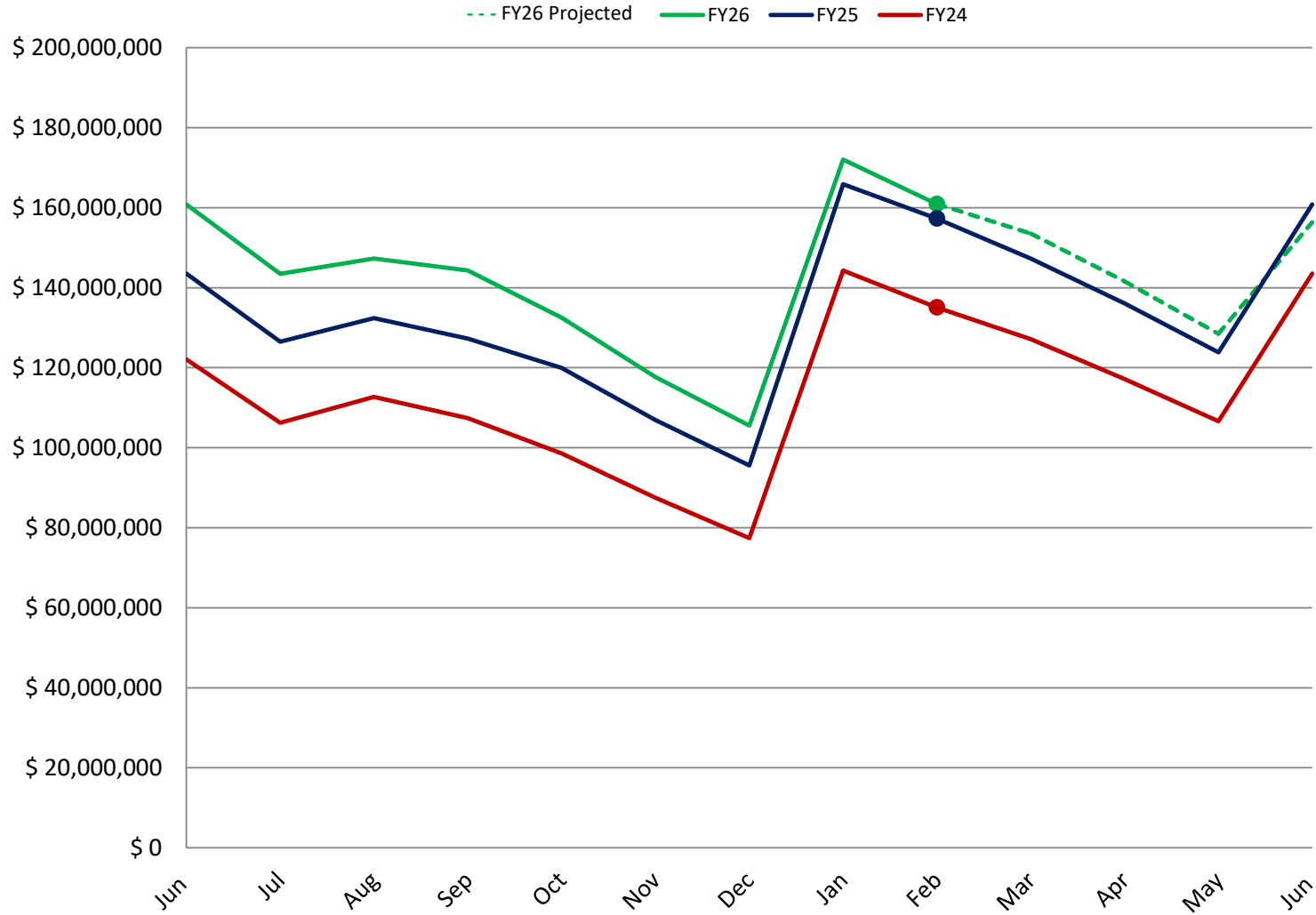


Estimates use of Capital Outlay Fund reserves to support the Facilities Master Plan.

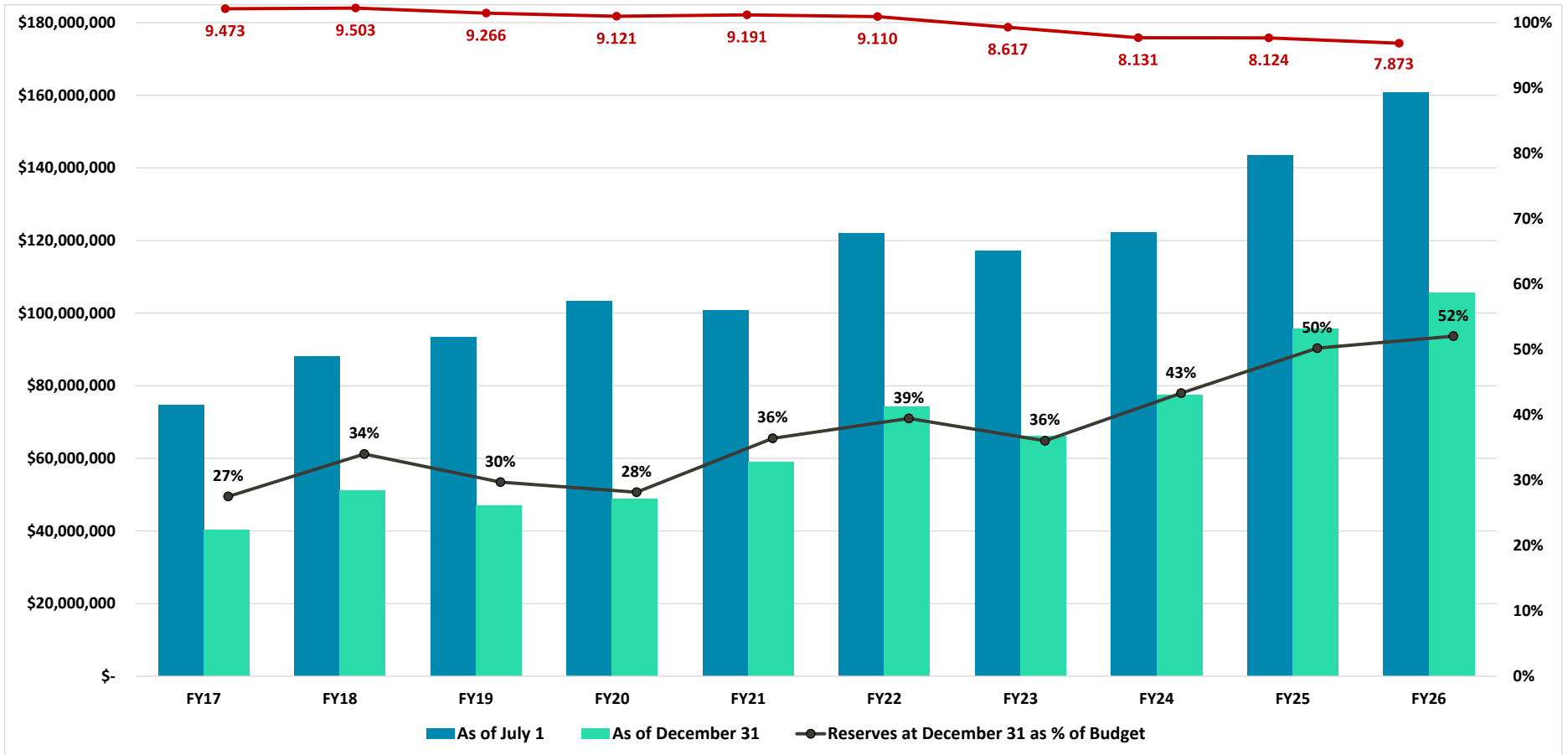
JCCC Five-Year Budget Projection
Debt Service Schedule
 Years Ending June 30, 2026 to 2030

4/1/2026	Budget		Projected Budgets			
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Debt Service Schedule						
Summary by Fund						
General/PTE Fund	\$3,688,988	\$3,685,488	\$3,689,238	\$3,686,138	\$3,688,213	\$3,686,288
Capital Outlay Fund	0	0	0	0	0	0
Revenue Bonds Debt Service Fund	1,705,500	1,705,050	1,727,100	0	0	0
	<u>5,394,488</u>	<u>5,390,538</u>	<u>5,416,338</u>	<u>3,686,138</u>	<u>3,688,213</u>	<u>3,686,288</u>
Detail						
Series 2012 Revenue Bonds						
Principal - Revenue Bond DS Fund	200,000	195,000	205,000		0	0
Interest - Revenue Bond DS Fund	10,000	6,050	2,050		0	0
Total Payments	210,000	201,050	207,050	0	0	0
Series 2017 COPs						
Principal - General Fund	2,410,000	2,530,000	2,650,000	2,755,000	2,855,000	2,940,000
Interest - General Fund	1,278,988	1,155,488	1,039,238	931,138	833,213	746,288
Total Payments	3,688,988	3,685,488	3,689,238	3,686,138	3,688,213	3,686,288
Series 2019 Revenue Bonds						
Principal - Revenue Bond DS Fund	1,380,000	1,445,000	1,505,000	0	0	0
Interest - Revenue Bond DS Fund	115,500	59,000	15,050	0	0	0
Total Payments	1,495,500	1,504,000	1,520,050	0	0	0
Total	<u>\$5,394,488</u>	<u>\$5,390,538</u>	<u>\$5,416,338</u>	<u>\$3,686,138</u>	<u>\$3,688,213</u>	<u>\$3,686,288</u>

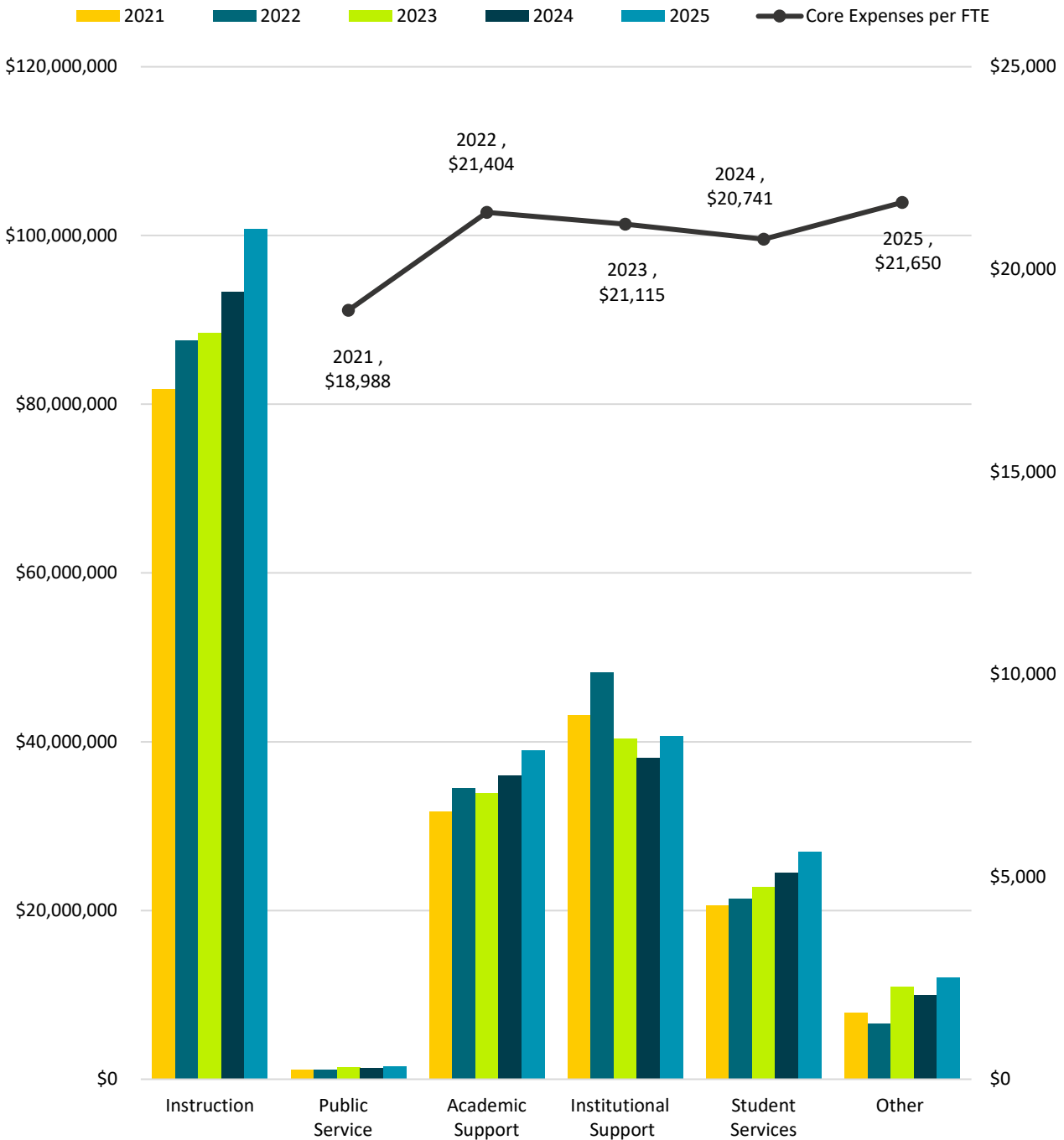
General/Post-Secondary Technical Education (PTE) Funds Unencumbered Cash Three-Year Monthly Trend



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



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



	Instruction	Public Service	Academic Support	Institutional Support	Student Services	Other	TOTAL	Student FTE
2021	\$81,863,654	\$1,120,338	\$31,761,260	\$43,133,956	\$20,636,729	\$7,886,051	\$186,401,988	9,817
2022	\$87,618,569	\$1,168,486	\$34,501,709	\$48,263,620	\$21,380,473	\$6,615,028	\$199,547,886	9,323
2023	\$88,455,505	\$1,391,281	\$33,954,263	\$40,435,147	\$22,819,594	\$10,939,176	\$197,994,966	9,377
2024	\$93,322,280	\$1,355,506	\$35,973,401	\$38,081,546	\$24,508,553	\$10,003,824	\$203,245,110	9,799
2025	\$100,809,066	\$1,509,741	\$38,999,418	\$40,657,411	\$26,950,668	\$12,117,485	\$221,043,789	10,210

National Center for Education Statistics

Integrated Postsecondary Education Data System (IPEDS)

Function Glossary

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

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

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

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

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

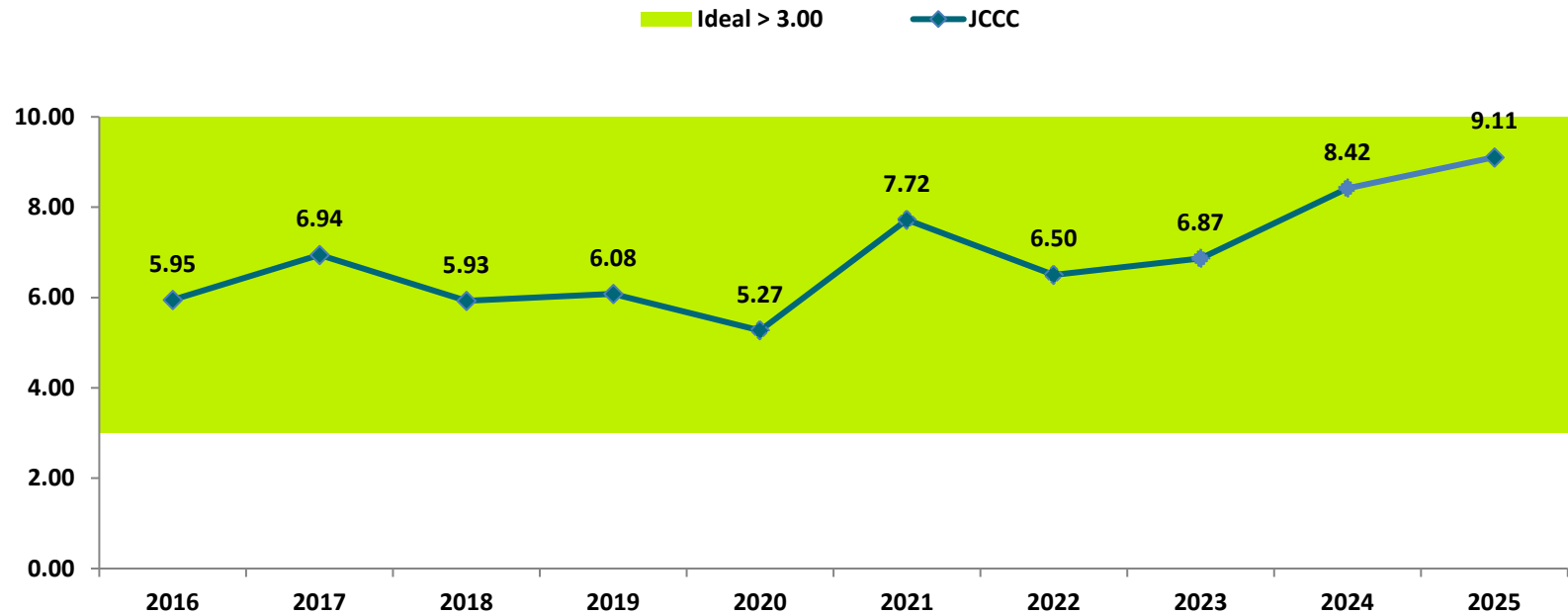
Other Core Expenses: Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses.

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

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

Composite Financial Indicator (CFI)

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



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

Unencumbered cash balance June 30, 2025 **\$1,023,200**

Revenue

Investment Income	38,000
Other Income	150,000
	188,000

Expense

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

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

Revenue

Investment Income	34,000
Other Income	150,000
	184,000

Expense

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

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

Nondiscrimination Policy

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



JOHNSON COUNTY
COMMUNITY COLLEGE

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