



JOHNSON COUNTY
COMMUNITY COLLEGE

FISCAL YEAR
2024–2025

BOARD
OF TRUSTEES

BUDGET
WORKSHOP

APRIL 18, 2024



Table of Contents

Mission, Vision, & Values	1
Strategic Plan Goals & Strategies	2
I. Budget Guidelines & Calendar	4
Preliminary Budget Guidelines	6
Updated Budget Guidelines	7
Budget Cycle Calendar	8
II. Revenues	10
General/Postsecondary Technical Education (PTE) Funds Revenue Budget	12
General/PTE Funds Revenues by Source	13
Assessed Valuation/Mill Levy	14
Historical Mill Levy Analysis	15
Estimated Taxes for Average Residence	16
Ad Valorem Revenues All Funds	17
Student Credit Hour Enrollment	18
Credit Enrollment by Residency	19
Tuition & Fees per Credit Hour	20
Required Student Fees Per Credit Hour History	24
Credit Course Fee Schedule	25
Tuition and Fees Analysis	26
Kansas Community Colleges Tuition/Fee Rates	27

Kansas Community Colleges Tuition & Required Fees In-District (Low/High)	30
Public Two-Year Colleges Tuition & Fees	31
Tiered Technical Education State Aid and Non-Tiered Credit Hour Grant Distribution.....	32
III. Expenses	34
General/PTE Funds Expense Budget	36
IV. Summary Reports and Budgets by Fund	38
Budget and Reserves Summary by Fund	40
Actual Results 5 Year History.....	41
Comparative Budgets General/PTE Funds	42
Comparative Budgets Capital Outlay Fund	43
Comparative Budgets Adult Supplementary Education Fund.....	44
Comparative Budgets Auxiliary Enterprise Fund.....	45
Comparative Budgets Student Activity Fund	46
General Fund Reports.....	47
Capital Outlay Fund Reports.....	56
Adult Supplementary Education Fund Reports.....	58
Motorcycle Driver Safety Fund Reports	60
Truck Driver Training Fund Reports.....	62
Auxiliary Enterprise Fund Reports.....	64

Student Activity Fund Reports.....	67
V. Capital Expenditures	70
Capital Expenditures Summary	72
Capital Expenditures Detail	73
VI. Five Year Budget Projection and Supplemental Financial Analysis	76
Statements of Revenues & Expenses	78
General/PTE Funds Reserve Analysis	79
Projected Unencumbered Cash Reserves	80
Capital Outlay Fund Reserve Analysis	81
Debt Service Schedule	82
General/PTE Funds Unencumbered Cash	83
General/PTE Funds Reserves and Mill Levy Rate	84
Integrated Postsecondary Education Data System (IPEDS) Core Expenses per Full-time Equivalent (FTE) by Function.....	85
IPEDS Function Glossary.....	86
Composite Financial Indicator (CFI).....	88
Workers Compensation Reserve Fund	89
Nondiscrimination Policy	90



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 life-long 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 diversity, equity, and inclusion, creating a collaborative and respectful environment where all are connected to our mission.

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



JCCC.EDU

2021-2025 Strategic Plan Goals & Strategies

Goal 1: Student Success

Strategy: 1 - Ensure our models of teaching and learning lead to student success.

Strategy: 2 - Successfully transition students to JCCC.

Strategy: 3 - Create effective systems and pathways for students.

Goal 2: Community Partnerships

Strategy: 1 - Identify and align with those who advance JCCC's mission, vision, and values.

Strategy: 2 - Promote the College as a partner of choice for strategic collaborations.

Strategy: 3 - Be a convener for issues that transform and strengthen our communities.

Goal 3: Diversity, Equity, Inclusion

Strategy: 1 - Cultivate and communicate institutional access, awareness, and accountability.

Strategy: 2 - Develop and support an inclusive environment that empowers all students, faculty, and staff to succeed.

Strategy: 3 - Implement, reinforce and sustain institutional structures, practices, processes, and partnerships consistent with diversity, equity, and inclusion principles.

Goal 4: Employee Engagement

Strategy: 1 - Encourage employee growth.

Strategy: 2 - Create and maintain an environment where employees are valued and belong.

Strategy: 3 - Develop a consistent culture of accountability, integrity, and equity.

I. Budget Guidelines & Calendar

JOHNSON COUNTY COMMUNITY COLLEGE

PRELIMINARY BUDGET GUIDELINES

FY 2024-2025

APPROVED DECEMBER 14, 2023

1) Unencumbered Cash Balances
Unencumbered cash balances will be maintained in accordance with the Cash Reserves Policy 210.07
2) Assessed Valuation & Property Tax Levy
Johnson County assessed valuation is estimated to increase 7%. The College's mill levy rate will remain flat at 8.1 mills. An estimated tax delinquency rate of 2% will be used.
3) Enrollment
Credit hour enrollment is estimated to increase by 2% from the 2023-24 budgeted credit hours.
4) Tuition Cost per Credit Hour
Tuition rates for FY 2024-2025 will increase by 4% across the board, equivalent to \$4 per credit hour for Johnson County students (\$101) , \$5 per credit hour for in-state students (\$121), \$9 per credit hour for out-of-state students (\$237), and \$6 per credit hour for Metro Rate (\$149).
5) State Aid
The budgeted state operating grant revenue for FY 2024-25 will be equal to the actual amount to be received in FY 2023-24.
6) Salary and Benefits Budgets
The total number of budgeted full-time faculty and staff positions will not increase. This does not preclude reallocation of positions. An average salary increase will be budgeted pursuant to the Spring 2024 negotiations with the Faculty Association.
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 2021-2025 Strategic 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 2024-25 operating budgets.
9) Capital Budgets - General Fund
The General Fund Capital budget will include allocations for approved capital and other remodel projects. Replacement of technology, furniture and equipment will be based on applicable replacement cycles.
10) Debt Service - General Fund
The General Fund budget will include \$3.7M for principal & interest due on the \$50 million Series 2017 Certificates of Participation.
11) Capital Budgets - Capital Outlay Fund
The Capital Outlay Fund budget will include revenue from the .5 mill tax levy. Budgets will be established for repairs, maintenance and capital projects.

JOHNSON COUNTY COMMUNITY COLLEGE

UPDATED BUDGET GUIDELINES

FY 2024-2025

SUBJECT TO APPROVAL - UPDATES IN RED BELOW

1) Unencumbered Cash Balances
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5) State Aid
The budgeted state operating grant revenue for FY 2024-25 will be reduced from FY 2023-2024 to reflect the allocation based on the three year average enrollment.
6) Salary and Benefits Budgets
The total number of budgeted full-time faculty and staff positions will not increase. This does not preclude reallocation of positions. An average salary increase will be budgeted pursuant to the Spring 2024 negotiations with the Faculty Association.
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**JOHNSON COUNTY COMMUNITY COLLEGE
BUDGET CYCLE CALENDAR**

FY 2024-2025

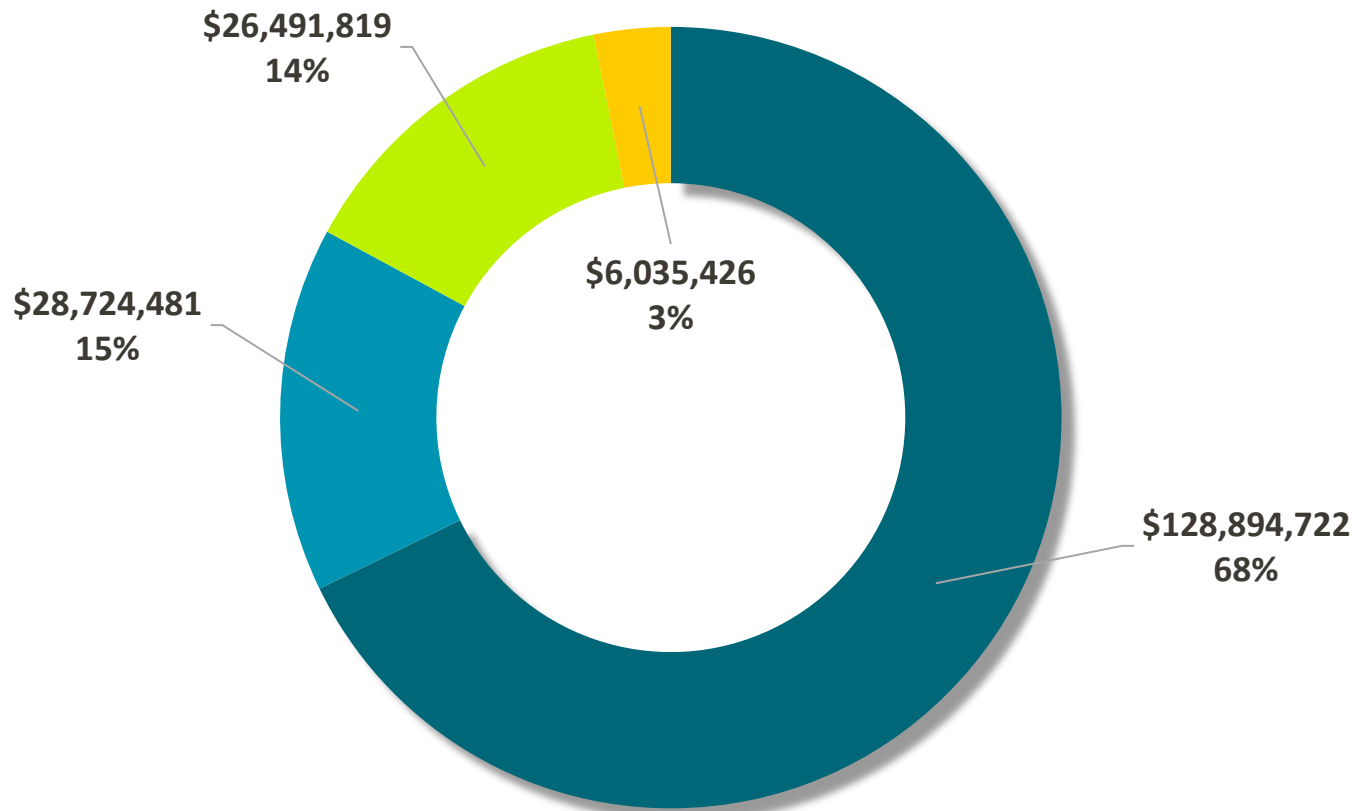
OCTOBER 2023	Budget Tasks
3	President's Cabinet discussion of FY 25 budget
4	Management and Finance Committee review of preliminary budget calendar
9	Student Senate Leadership budget discussion
17	President's Cabinet discussion of FY 25 proposed budget guidelines
NOVEMBER 2023	Budget Tasks
1	Management and Finance Committee tuition and fee discussion
7	President's Cabinet discussion of FY 25 proposed budget guidelines
8	Distribute FY 25 budget calendar to Budget Administrators
8	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
8	Strategic Plan sponsors receive template for submission of budget requests tied to Strategic Plan action items
8	Remodel Requests for renovation/remodeling and equipment installation can be input in Team Dynamix
8	Replacement Capital Equipment (Fixed Asset) reports are distributed by Procurement Services
8	Self-Service Budget Development and the Capital Schedule (Sharepoint) are available for entry
30	Remodel Requests due in Team Dynamix. Approved requests will be costed out by Campus Services and further prioritized
DECEMBER 2023	Budget Tasks
6	Management and Finance Committee review of proposed budget guidelines
14	Board of Trustees vote on FY 25 budget guidelines
15	Budget Administrators receive FY 25 approved budget guidelines
31	Instructional program reviews are finalized and submitted into Strategic Planning Online (SPOL) software
JANUARY 2024	Budget Tasks
10	Information Technology Planning (ITP) reports are distributed by Information Services
11	Budget Kickoff Meeting for FY 25 Hudson Auditorium 1:30-2:30 p.m.
12	Position Request forms due to Human Resources
30	Administrative and Service Area reviews are finalized and submitted into Strategic Planning Online (SPOL) software
FEBRUARY 2024	Budget Tasks
5	Proposed budget worksheets due to supervisors for review
8	Information Technology Planning (ITP) requests due to Information Services
15	Final approved budget requests due in Self-Service Budget Development with justification of all line items
15	Approved capital equipment requests due in the Capital Schedule Sharepoint site

MARCH 2024	Budget Tasks
5	Budget review and prioritization by President's Cabinet
19	Budget review and prioritization by President's Cabinet
26	Budget review and prioritization by President's Cabinet
APRIL 2024	Budget Tasks
18	Annual Board of Trustees Budget Workshop, 4:00 p.m.
MAY 2024	Budget Tasks
1	Management & Finance Committee review proposed FY 25 Management Budget
9	Board of Trustees vote on FY 25 Management Budget
JUNE 2024	Budget Tasks
15	Receive Property Tax Revenue Neutral Rate (RNR) from Johnson County Clerk
30	Load FY 25 Management Budget into accounting system
JULY 2024	Budget Tasks
1	First day of Fiscal Year 2024-2025
20	Notify Johnson County Clerk of intent to exceed RNR (if applicable)
AUGUST 2024	Budget Tasks
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 2024	Budget Tasks
TBD	Management & Finance Committee review proposed FY 25 Legal Budget
TBD	Revenue Neutral Rate (RNR) hearing for FY 25 Legal Budget (if applicable)
TBD	Annual public hearing for FY 25 Legal Budget
TBD	Board of Trustees vote on FY 25 Legal Budget
OCTOBER 2024	Budget Tasks

II. Revenues

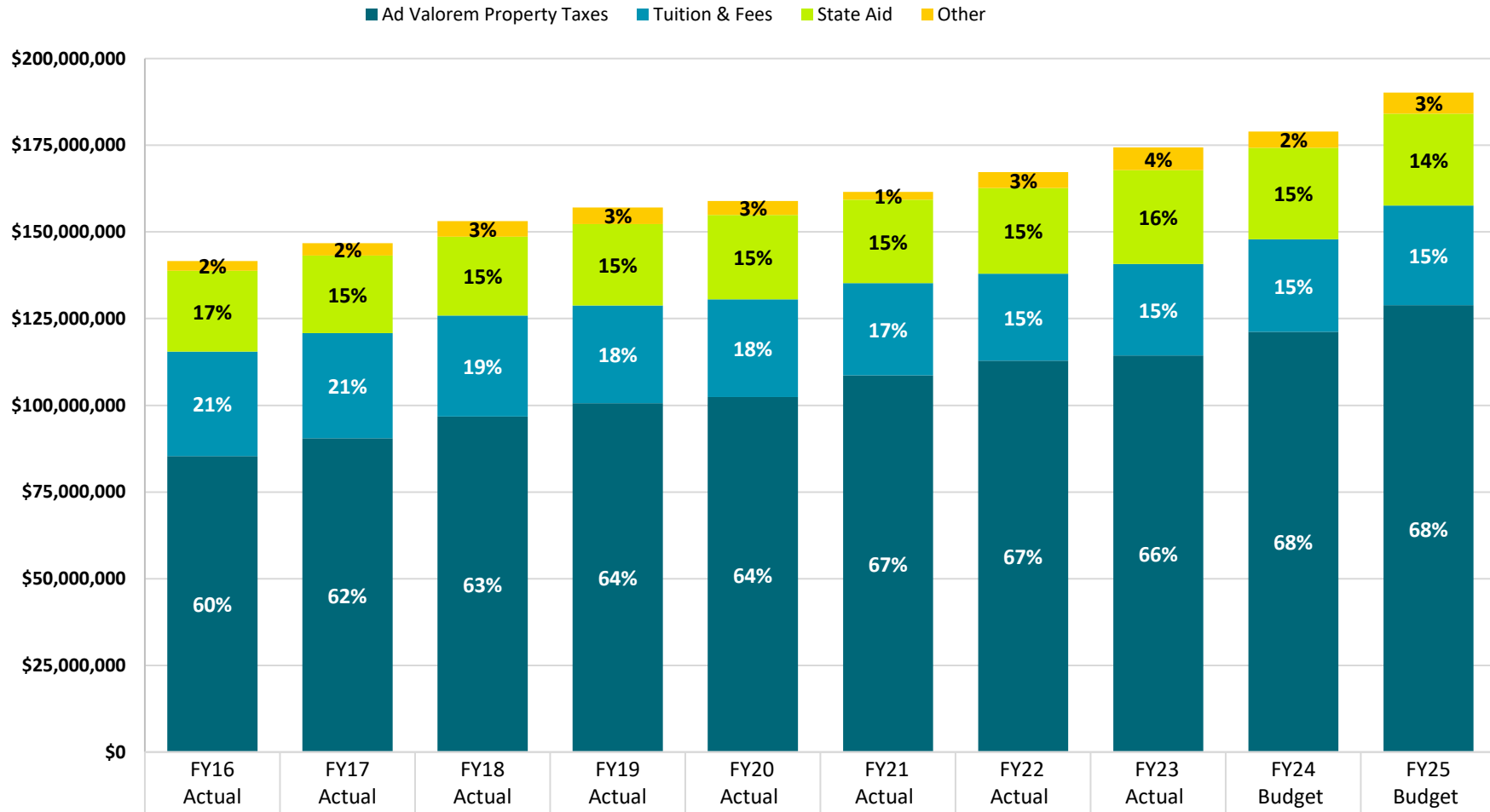
**General/Postsecondary Technical Education(PTE) Funds
Revenue Budget
2024-2025**

■ Ad Valorem Property Taxes ■ Tuition and Fees ■ State Aid ■ Other Income



Total Revenue \$190,146,448

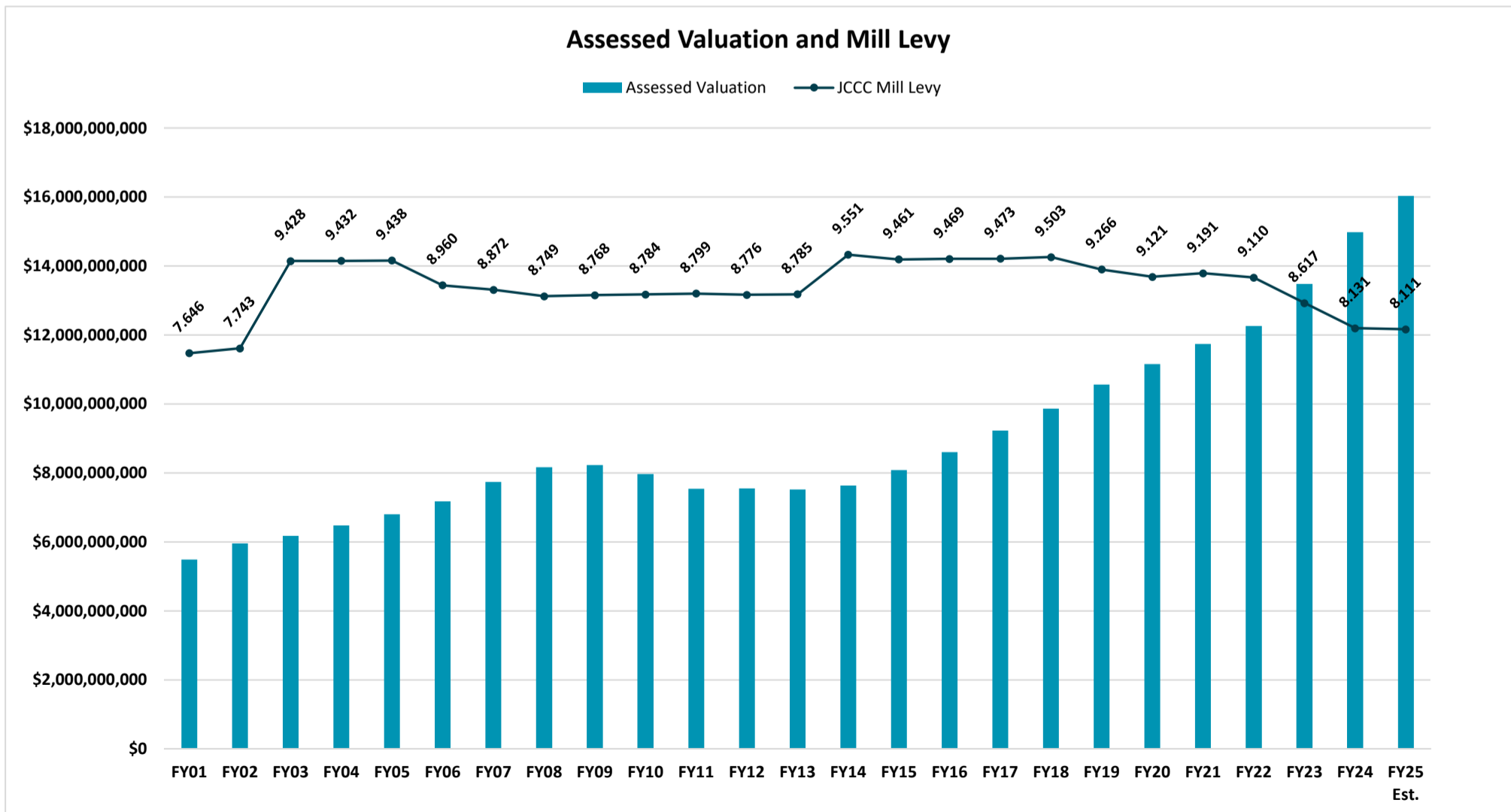
General/Postsecondary Technical Education(PTE) Funds Revenues by Source



Other	\$2,810,182	\$3,589,664	\$4,534,752	\$4,790,986	\$4,080,883	\$2,304,236	\$4,559,256	\$6,585,834	\$4,668,569	\$6,035,426
State Aid	\$23,271,590	\$22,340,304	\$22,705,240	\$23,491,979	\$24,304,924	\$24,002,537	\$24,702,996	\$27,029,958	\$26,448,697	\$26,491,819
Tuition & Fees	\$30,110,838	\$30,339,804	\$29,111,061	\$28,156,437	\$28,162,734	\$26,569,606	\$25,165,274	\$26,354,262	\$26,663,775	\$28,724,481
Ad Valorem Property Taxes	\$85,397,219	\$90,525,039	\$96,802,569	\$100,634,074	\$102,387,873	\$108,690,764	\$112,825,325	\$114,389,039	\$121,189,898	\$128,894,722
Total	\$141,589,829	\$146,794,811	\$153,153,622	\$157,073,476	\$158,936,414	\$161,567,143	\$167,252,851	\$174,359,093	\$178,970,939	\$190,146,448

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2024-25 BUDGET
ASSESSED VALUATION AND MILL LEVY**

<u>Fiscal Year</u>	<u>Assessed Valuation</u>	<u>% Change</u>	<u>JCCC Mill Levy</u>	<u>Mill Change</u>
FY01	\$5,482,711,314	13.06%	7.646	0.46
FY02	\$5,951,066,419	8.54%	7.743	0.10
FY03	\$6,169,844,607	3.68%	9.428	1.69
FY04	\$6,481,292,971	5.05%	9.432	0.00
FY05	\$6,803,214,025	4.97%	9.438	0.01
FY06	\$7,178,491,041	5.52%	8.960	(0.48)
FY07	\$7,733,096,457	7.73%	8.872	(0.09)
FY08	\$8,168,949,925	5.64%	8.749	(0.12)
FY09	\$8,231,306,706	0.76%	8.768	0.02
FY10	\$7,969,528,237	-3.18%	8.784	0.02
FY11	\$7,535,717,941	-5.44%	8.799	0.01
FY12	\$7,551,985,565	0.22%	8.776	(0.02)
FY13	\$7,520,503,387	-0.42%	8.785	0.01
FY14	\$7,630,978,170	1.47%	9.551	0.77
FY15	\$8,084,290,606	5.94%	9.461	(0.09)
FY16	\$8,596,593,490	6.34%	9.469	0.01
FY17	\$9,229,880,308	7.37%	9.473	0.00
FY18	\$9,858,473,397	6.81%	9.503	0.03
FY19	\$10,558,374,635	7.10%	9.266	(0.24)
FY20	\$11,150,289,696	5.61%	9.121	(0.15)
FY21	\$11,733,829,400	5.23%	9.191	0.07
FY22	\$12,260,371,273	4.49%	9.110	(0.08)
FY23	\$13,477,229,751	9.93%	8.617	(0.49)
FY24	\$14,981,778,153	11.16%	8.131	(0.49)
FY25 Est.	\$16,030,502,624	7.00%	8.111	(0.02)



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

Mill Levy for a Residence at College and Quivira

Tax Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Total Mill Levy	114.936	118.176	119.154	122.093	121.010	120.086	119.208	119.038	114.466	111.998
JCCC Mill Levy	9.461	9.469	9.473	9.503	9.266	9.121	9.191	9.110	8.617	8.131
JCCC's portion of total Mill Levy	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%
Average Residential Value (ARV)	\$ 238,000	\$ 250,000	\$ 262,000	\$ 281,000	\$ 299,000	\$ 317,000	\$ 332,000	\$ 348,000	\$ 384,000	\$ 432,000
JCCC taxes on ARV	\$ 259	\$ 272	\$ 285	\$ 307	\$ 319	\$ 333	\$ 351	\$ 365	\$ 381	\$ 404
JCCC	9.461	9.469	9.473	9.503	9.266	9.121	9.191	9.110	8.617	8.131
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	67.868	67.764	67.774	71.174	70.665	69.878	69.138	68.282	65.168	63.482
City of Overland Park	12.837	12.848	13.800	13.565	13.566	13.557	13.582	14.578	14.573	14.525
Johnson County, Library, Parks & Rec	23.270	26.595	26.607	26.351	26.013	26.030	25.797	25.568	24.608	24.360
	<u>114.936</u>	<u>118.176</u>	<u>119.154</u>	<u>122.093</u>	<u>121.010</u>	<u>120.086</u>	<u>119.208</u>	<u>119.038</u>	<u>114.466</u>	<u>111.998</u>
For Information:										
Shawnee Mission USD 512	55.911	54.059	54.940	53.663	52.427	52.121	52.351	51.667	49.386	50.822
Blue Valley USD 229	67.939	67.889	66.255	66.614	64.999	62.797	60.503	58.967	54.870	53.758
City of Olathe	24.701	24.688	24.708	24.700	24.406	24.397	24.440	24.458	24.241	23.356

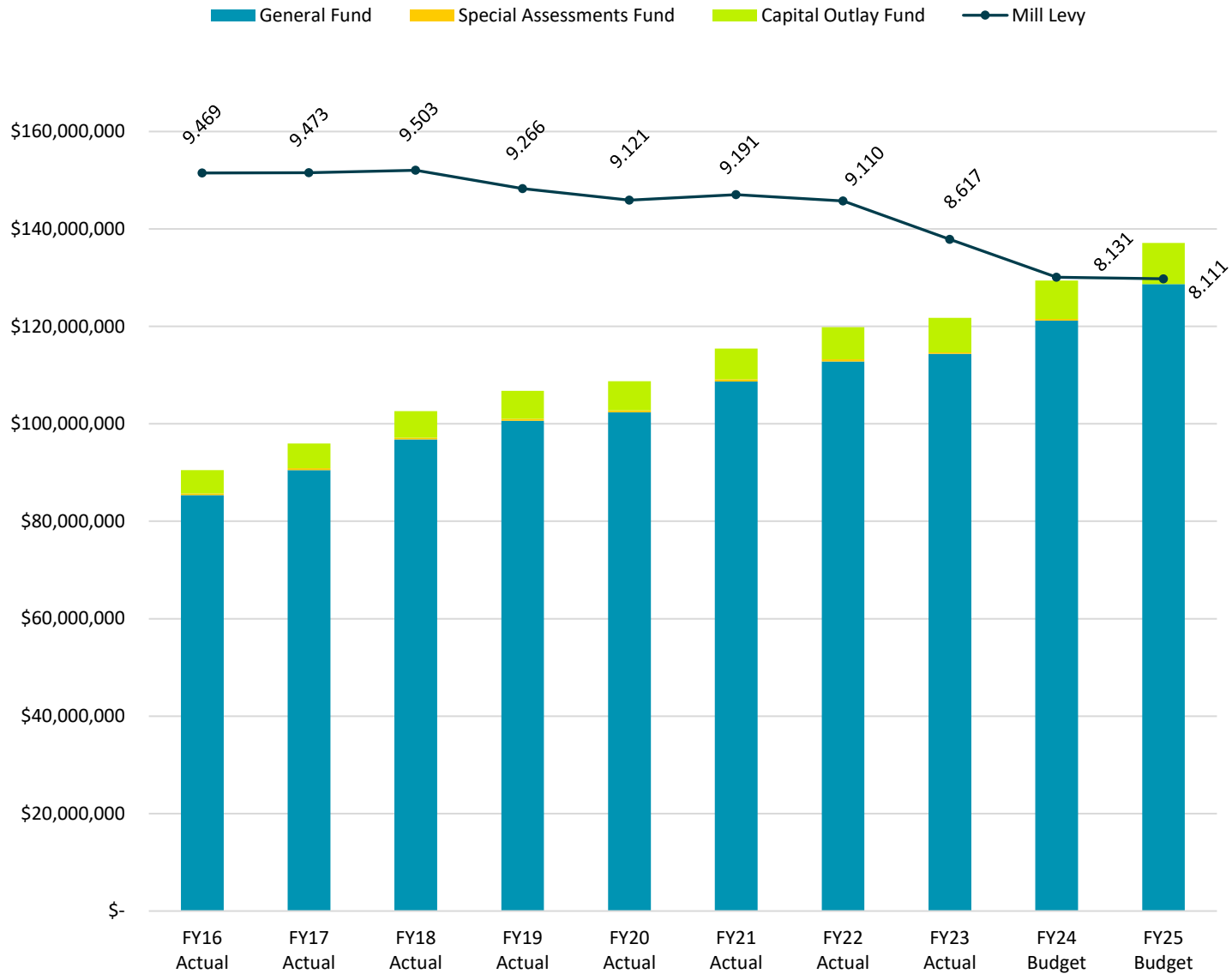
Source: Annual Abstract of Taxes, County Clerk's Office, Johnson County, KS

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2024-25 BUDGET
ESTIMATED JCCC TAXES FOR AN AVERAGE RESIDENCE**

Tax Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Average Appraised Value*	\$250,000	\$262,000	\$281,000	\$299,000	\$317,000	\$332,000	\$348,000	\$384,000	\$431,000	\$459,000
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	\$28,750	\$30,130	\$32,315	\$34,385	\$36,455	\$38,180	\$40,020	\$44,160	\$49,565	\$52,785
JCCC Mill Levy	9.469	9.473	9.503	9.266	9.121	9.191	9.110	8.617	8.131	8.111
Taxes Levied	\$272	\$285	\$307	\$319	\$333	\$351	\$365	\$381	\$403	\$428
Annual % Change in Appraised Value	5.04%	4.80%	7.25%	6.41%	6.02%	4.73%	4.82%	10.34%	12.24%	6.50%
Annual % Change in JCCC Mill Levy	0.1%	0.0%	0.3%	-2.5%	-1.6%	0.8%	-0.9%	-5.4%	-5.6%	-0.2%
Annual % Change in Taxes Levied	5.1%	4.8%	7.6%	3.8%	4.4%	5.5%	3.9%	4.4%	5.9%	6.2%
10-Year % Change in Appraised Value										84%
10-Year % Change in JCCC Mill Levy										-14%
10-Year % Change in Taxes Levied										57%

* Source: Office of the County Appraiser

Ad Valorem Property Tax Revenues (All Funds)

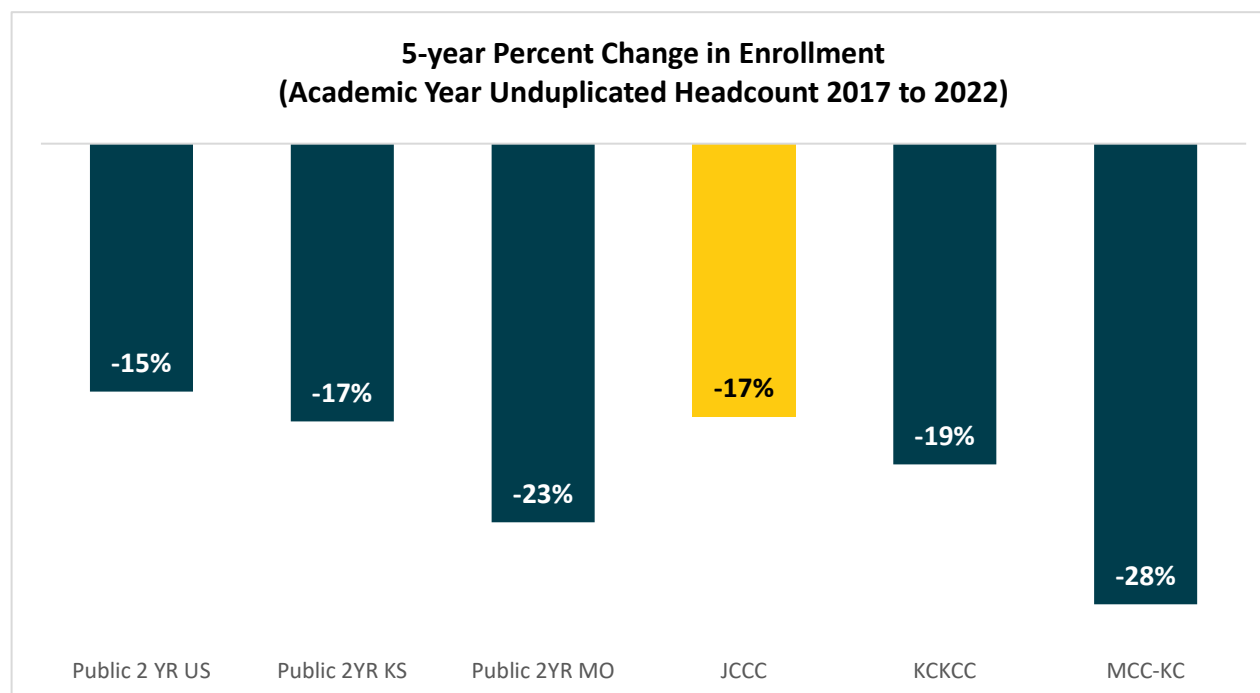


**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2024-25 BUDGET
STUDENT CREDIT HOUR ENROLLMENT**

	<u>Academic Year</u>	<u>AY Student Credit Hours</u>	<u>% Change</u>	<u>Student FTE</u>
	2001	275,556	1.5%	9,185
	2002	290,874	5.6%	9,696
	2003	301,628	3.7%	10,054
	2004	310,198	2.8%	10,340
	2005	330,081	6.4%	11,003
	2006	336,357	1.9%	11,212
	2007	341,317	1.5%	11,377
	2008	339,368	-0.6%	11,312
	2009	346,990	2.2%	11,566
	2010	375,671	8.3%	12,522
	2011	379,896	1.1%	12,663
	2012	369,562	-2.7%	12,319
	2013	353,239	-4.4%	11,775
	2014	338,743	-4.1%	11,291
	2015	338,897	0.0%	11,297
	2016	328,159	-3.2%	10,939
	2017	328,076	0.0%	10,936
	2018	319,367	-2.7%	10,646
	2019	311,582	-2.4%	10,386
	2020	311,084	-0.2%	10,369
	2021*	271,870	-12.6%	9,062
	2022	276,397	1.7%	9,213
	2023	276,868	0.2%	9,229
Budget	2024	274,720	-0.8%	9,157
Budget	2025	280,214	2.0%	9,340

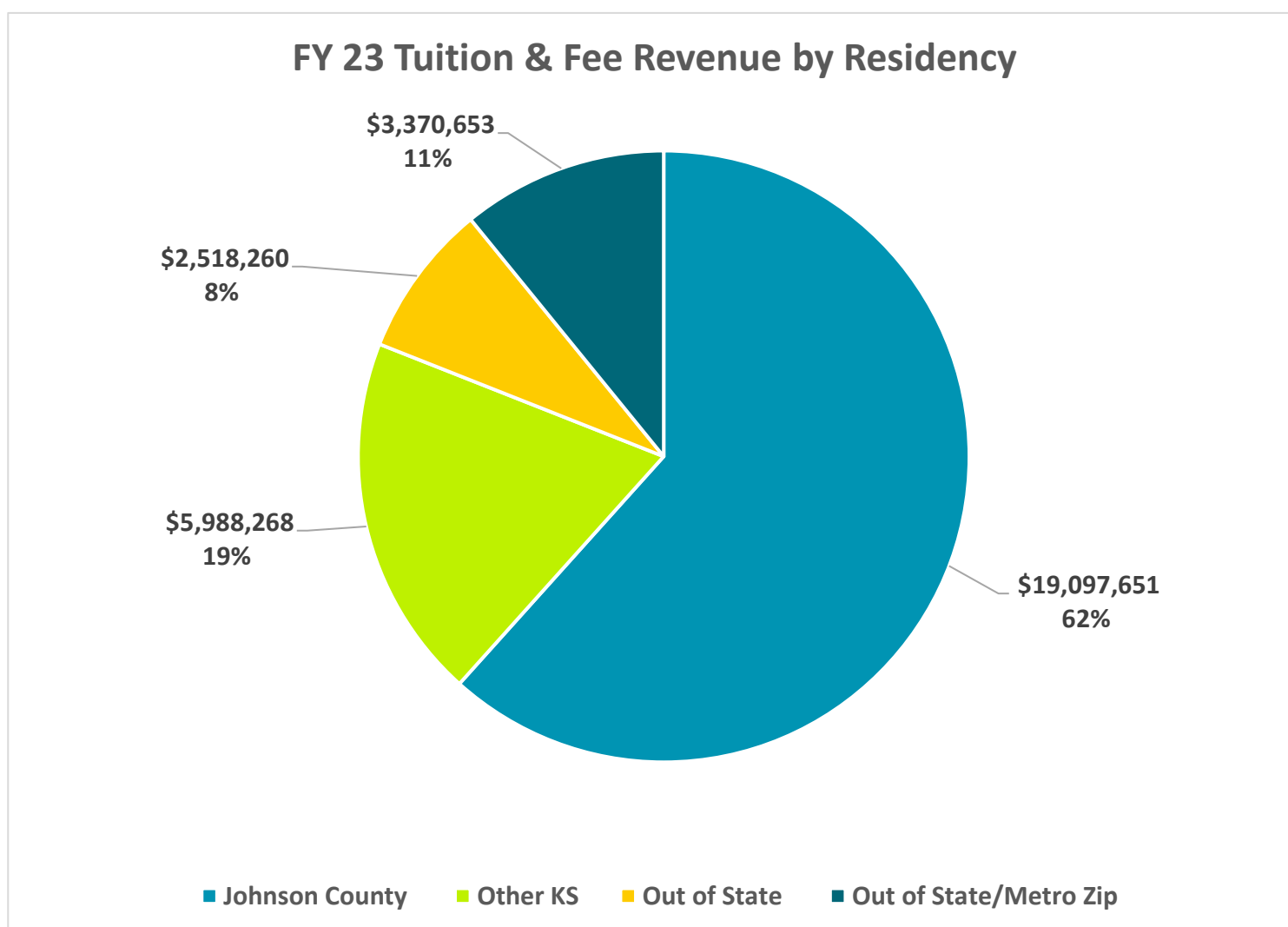
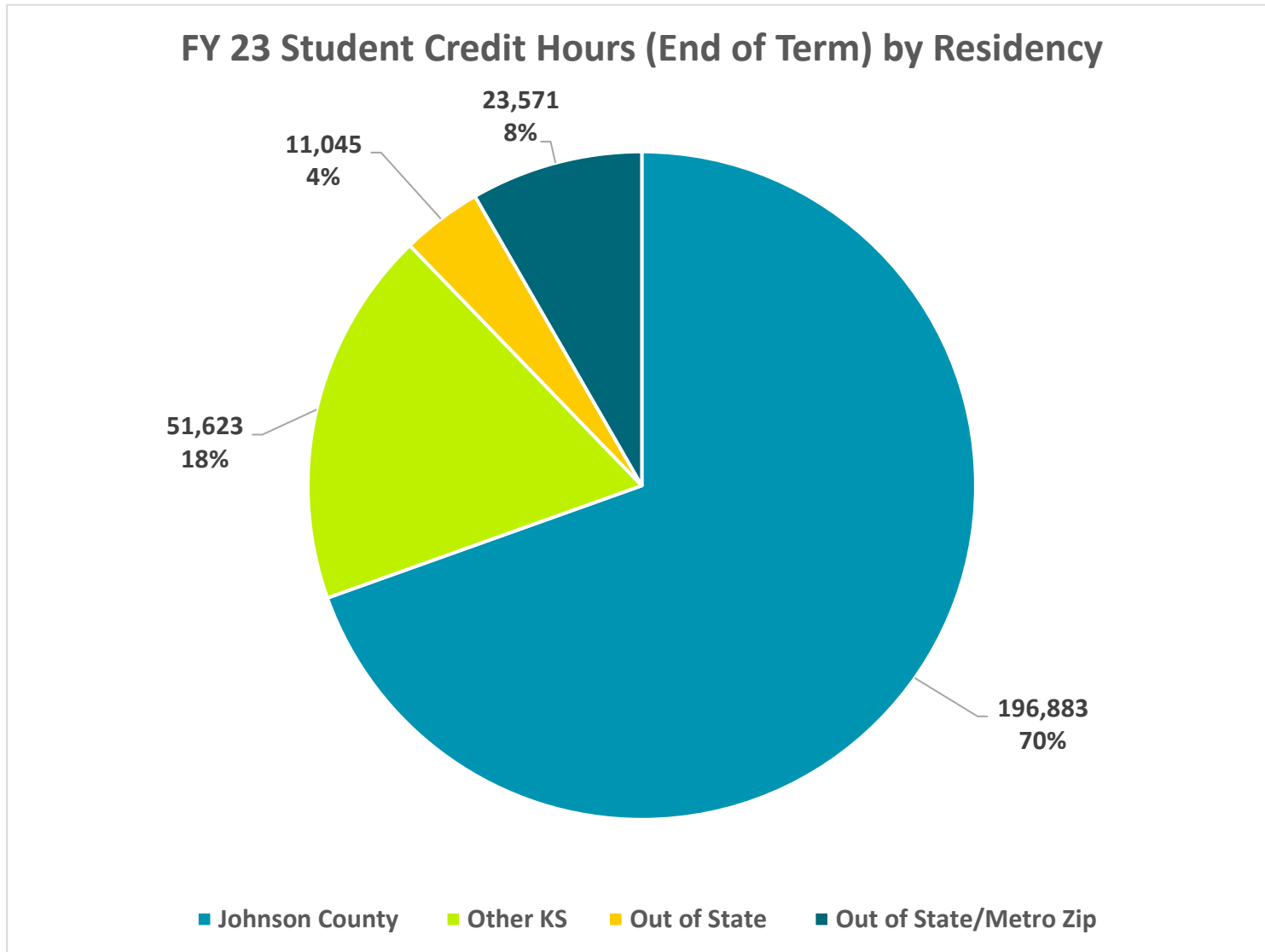
Data Source: JCCC Institutional Research - Credit Hours based as of Semester Census

*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 2024-25 BUDGET
CREDIT ENROLLMENT BY RESIDENCY**



Johnson County Resident Tuition & Fees per Credit Hour



Kansas Resident Tuition & Fees per Credit Hour



Out of State & International Tuition & Fees per Credit Hour



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

Metro Rate Tuition & Fees per Credit Hour



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

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2024-25 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

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2024-25 BUDGET
CREDIT COURSE FEE SCHEDULE**

Subj	Crs Nbr	Crs 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 T	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 2024-25 BUDGET
TUITION AND FEES ANALYSIS**

<u>Residence</u>	<u>2024-2025</u>		<u>2023-2024</u>	
	<u>Cost per Credit Hour</u>	<u>30 Credit Hours</u>	<u>Cost per Credit Hour</u>	<u>30 Credit Hours</u>
Johnson County	\$101	\$3,030	\$97	\$2,910
Other Kansas County	\$121	\$3,630	\$116	\$3,480
Out of State and International	\$237	\$7,110	\$228	\$6,840
Metro Rate	\$149	\$4,470	\$143	\$4,290

The following are provided for comparative purposes only:

University of Kansas

Resident Undergraduate	\$353	\$10,590
Non-Resident Undergraduate	\$944	\$28,320
Additional Fees		Varies

Kansas State University

Resident Undergraduate	\$332	\$9,960
Non-Resident Undergraduate	\$895	\$26,838
Additional Fees		Varies

Metropolitan Community College (Missouri)

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

Kansas Community Colleges

Tuition and Required Fees Rates, Academic Year 2023-24

Resident - In-District Tuition By Credit Hour

Institution		2024
Allen Community College	Tuition per Credit Hour	\$75
	Required Fees per Credit Hour	\$65
	Total	\$140
Barton Community College	Tuition per Credit Hour	\$67
	Required Fees per Credit Hour	\$46
	Total	\$113
Butler Community College	Tuition per Credit Hour	\$73
	Required Fees per Credit Hour	\$27
	Total	\$100
Cloud County Community College	Tuition per Credit Hour	\$71
	Required Fees per Credit Hour	\$35
	Total	\$106
Coffeyville Community College	Tuition per Credit Hour	\$39
	Required Fees per Credit Hour	\$56
	Total	\$95
Colby Community College	Tuition per Credit Hour	\$77
	Required Fees per Credit Hour	\$50
	Total	\$127
Cowley Community College	Tuition per Credit Hour	\$70
	Required Fees per Credit Hour	\$75
	Total	\$145
Dodge City Community College	Tuition per Credit Hour	\$30
	Required Fees per Credit Hour	\$125
	Total	\$155
Fort Scott Community College	Tuition per Credit Hour	\$47
	Required Fees per Credit Hour	\$61
	Total	\$108
Garden City Community College	Tuition per Credit Hour	\$61
	Required Fees per Credit Hour	\$58
	Total	\$119
Highland Community College	Tuition per Credit Hour	\$76
	Required Fees per Credit Hour	\$71
	Total	\$147
Hutchinson Community College	Tuition per Credit Hour	\$87
	Required Fees per Credit Hour	\$27
	Total	\$114
Independence Community College	Tuition per Credit Hour	\$64
	Required Fees per Credit Hour	\$78
	Total	\$142
Johnson County Community College	Tuition per Credit Hour	\$81
	Required Fees per Credit Hour	\$16
	Total	\$97
Kansas City Kansas Community College	Tuition per Credit Hour	\$82
	Required Fees per Credit Hour	\$23
	Total	\$105
Labette Community College	Tuition per Credit Hour	\$57
	Required Fees per Credit Hour	\$67
	Total	\$124
Neosho County Community College	Tuition per Credit Hour	\$93
	Required Fees per Credit Hour	\$35
	Total	\$128
Pratt Community College	Tuition per Credit Hour	\$70
	Required Fees per Credit Hour	\$57
	Total	\$127
Seward County Community College	Tuition per Credit Hour	\$72
	Required Fees per Credit Hour	\$45
	Total	\$117

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

\$121.53

Kansas Community Colleges

Tuition and Required Fees Rates, Academic Year 2023-24

Non-Resident Tuition By Credit Hour

Institution		2024
Allen Community College	Tuition per Credit Hour	\$95
	Required Fees per Credit Hour	\$65
	Total	\$160
Barton Community College	Tuition per Credit Hour	\$105
	Required Fees per Credit Hour	\$46
	Total	\$151
Butler Community College	Tuition per Credit Hour	\$163
	Required Fees per Credit Hour	\$27
	Total	\$190
Cloud County Community College	Tuition per Credit Hour	\$103
	Required Fees per Credit Hour	\$35
	Total	\$138
Coffeyville Community College	Tuition per Credit Hour	\$88
	Required Fees per Credit Hour	\$56
	Total	\$144
Colby Community College	Tuition per Credit Hour	\$136
	Required Fees per Credit Hour	\$50
	Total	\$186
Cowley Community College	Tuition per Credit Hour	\$130
	Required Fees per Credit Hour	\$75
	Total	\$205
Dodge City Community College	Tuition per Credit Hour	\$70
	Required Fees per Credit Hour	\$125
	Total	\$195
Fort Scott Community College	Tuition per Credit Hour	\$62
	Required Fees per Credit Hour	\$61
	Total	\$123
Garden City Community College	Tuition per Credit Hour	\$82
	Required Fees per Credit Hour	\$58
	Total	\$140
Highland Community College	Tuition per Credit Hour	\$76
	Required Fees per Credit Hour	\$71
	Total	\$147
Hutchinson Community College	Tuition per Credit Hour	\$128
	Required Fees per Credit Hour	\$27
	Total	\$155
Independence Community College	Tuition per Credit Hour	\$77
	Required Fees per Credit Hour	\$78
	Total	\$155
Johnson County Community College	Tuition per Credit Hour	\$212
	Required Fees per Credit Hour	\$16
	Total	\$228
Kansas City Kansas Community College	Tuition per Credit Hour	\$201
	Required Fees per Credit Hour	\$23
	Total	\$224
Labette Community College	Tuition per Credit Hour	\$82
	Required Fees per Credit Hour	\$67
	Total	\$149
Neosho County Community College	Tuition per Credit Hour	\$93
	Required Fees per Credit Hour	\$72
	Total	\$165
Pratt Community College	Tuition per Credit Hour	\$84
	Required Fees per Credit Hour	\$57
	Total	\$141
Seward County Community College	Tuition per Credit Hour	\$98
	Required Fees per Credit Hour	\$60
	Total	\$158

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

\$166.00

Kansas Community Colleges

Tuition and Required Fees Rates, Academic Year 2023-24

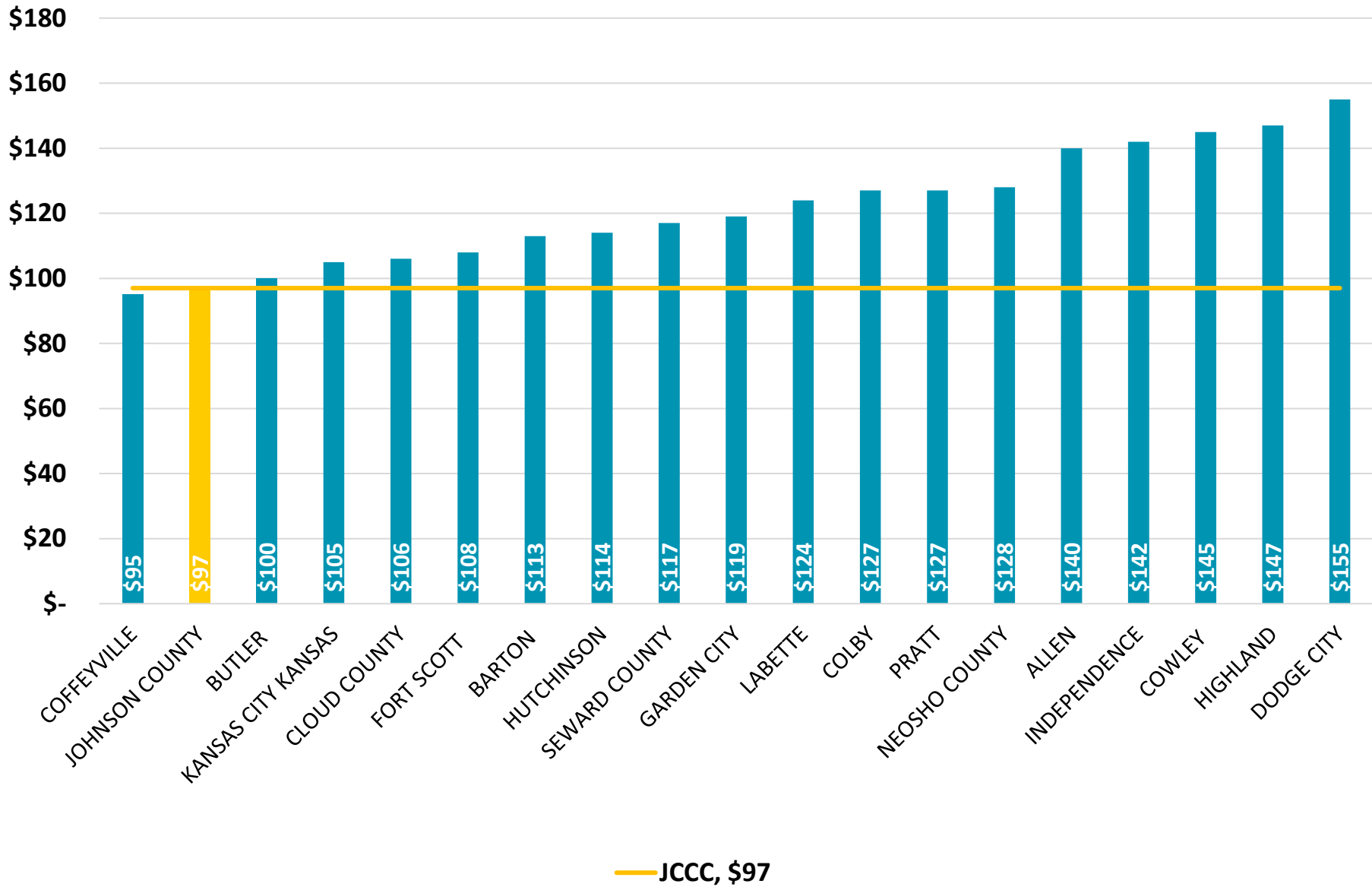
International Tuition By Credit Hour

Institution		2024
Allen Community College	Tuition per Credit Hour	\$105
	Required Fees per Credit Hour	\$65
	Total	\$170
Barton Community College	Tuition per Credit Hour	\$168
	Required Fees per Credit Hour	\$46
	Total	\$214
Butler Community College	Tuition per Credit Hour	\$163
	Required Fees per Credit Hour	\$27
	Total	\$190
Cloud County Community College	Tuition per Credit Hour	\$103
	Required Fees per Credit Hour	\$35
	Total	\$138
Coffeyville Community College	Tuition per Credit Hour	\$104
	Required Fees per Credit Hour	\$118
	Total	\$222
Colby Community College	Tuition per Credit Hour	\$162
	Required Fees per Credit Hour	\$50
	Total	\$212
Cowley Community College	Tuition per Credit Hour	\$180
	Required Fees per Credit Hour	\$75
	Total	\$255
Dodge City Community College	Tuition per Credit Hour	\$80
	Required Fees per Credit Hour	\$125
	Total	\$205
Fort Scott Community College	Tuition per Credit Hour	\$128
	Required Fees per Credit Hour	\$61
	Total	\$189
Garden City Community College	Tuition per Credit Hour	\$100
	Required Fees per Credit Hour	\$58
	Total	\$158
Highland Community College	Tuition per Credit Hour	\$283
	Required Fees per Credit Hour	\$71
	Total	\$354
Hutchinson Community College	Tuition per Credit Hour	\$137
	Required Fees per Credit Hour	\$37
	Total	\$174
Independence Community College	Tuition per Credit Hour	\$161
	Required Fees per Credit Hour	\$78
	Total	\$239
Johnson County Community College	Tuition per Credit Hour	\$212
	Required Fees per Credit Hour	\$16
	Total	\$228
Kansas City Kansas Community College	Tuition per Credit Hour	\$201
	Required Fees per Credit Hour	\$23
	Total	\$224
Labette Community College	Tuition per Credit Hour	\$141
	Required Fees per Credit Hour	\$67
	Total	\$208
Neosho County Community College	Tuition per Credit Hour	\$166
	Required Fees per Credit Hour	\$54
	Total	\$220
Pratt Community College	Tuition per Credit Hour	\$110
	Required Fees per Credit Hour	\$57
	Total	\$167
Seward County Community College	Tuition per Credit Hour	\$98
	Required Fees per Credit Hour	\$60
	Total	\$158

Source: KBOR Community College Tuition and Fee Survey
Average International

\$206.58

Kansas Community Colleges 2023-24 Tuition & Required Fees: In-District (Low/High)



PUBLIC TWO-YEAR COLLEGES							
Average Published In-District Tuition and Fees by State							
Sorted High to Low for 2023-24 Cost							
State	2019-20	2020-21	2021-22	2022-23	2023-24	1-Year % Change	5-Year % Change
Vermot	\$8,205	\$8,600	\$8,600	\$8,660	\$8,660	0%	
Southakota	\$6,990	\$7,062	\$7,237	\$7,291	\$7,291	0%	
New Hmpshire	\$7,098	\$7,095	\$7,095	\$7,096	\$7,096	0%	
Maschusetts	\$6,559	\$6,812	\$6,840	\$6,891	\$7,061	2%	
Orego	\$5,609	\$5,839	\$6,034	\$6,182	\$6,422	4%	
Iowa	\$5,481	\$5,669	\$5,786	\$6,045	\$6,290	4%	
Minneota	\$5,604	\$5,632	\$5,900	\$6,140	\$6,158	0%	
Southarolina	\$5,861	\$5,891	\$5,910	\$5,948	\$6,055	2%	
Pennsylvania	\$5,658	\$5,578	\$5,632	\$5,816	\$6,016	3%	
New Yrk	\$5,580	\$5,677	\$5,746	\$5,745	\$5,897	3%	
New Jsey	\$5,238	\$5,397	\$5,482	\$5,672	\$5,866	3%	
Kentuy	\$5,460	\$5,610	\$5,610	\$5,700	\$5,800	2%	
Northakota	\$5,013	\$5,295	\$5,471	\$5,613	\$5,644	1%	
Ohio	\$4,903	\$4,975	\$5,081	\$5,245	\$5,459	4%	
Virgina	\$5,252	\$5,216	\$5,229	\$5,254	\$5,409	3%	
Rho Island	\$4,700	\$4,845	\$4,980	\$5,090	\$5,326	5%	
India	\$4,805	\$4,967	\$4,997	\$5,054	\$5,318	5%	
Washngton	\$4,624	\$4,717	\$4,791	\$4,932	\$5,127	4%	
Coloro	\$4,700	\$4,783	\$4,798	\$4,870	\$5,118	5%	
Alaba	\$4,846	\$4,929	\$4,929	\$4,980	\$5,072	2%	
Delare	\$4,945	\$4,945	\$4,945	\$4,995	\$4,995	0%	
Conncticut	\$4,509	\$4,515	\$4,515	\$4,740	\$4,972	5%	
Maryand	\$4,760	\$4,821	\$4,856	\$4,909	\$4,953	1%	
Wiscosin	\$4,447	\$4,562	\$4,661	\$4,731	\$4,866	3%	
Tennsee	\$4,641	\$4,569	\$4,637	\$4,639	\$4,767	3%	
Westrginia	\$4,327	\$4,377	\$4,413	\$4,525	\$4,739	5%	
Oklaha	\$4,495	\$4,558	\$4,583	\$4,672	\$4,687	0%	
Wyoinng	\$4,174	\$4,317	\$4,557	\$4,614	\$4,614	0%	
Illinoi	\$4,189	\$4,383	\$4,419	\$4,480	\$4,577	2%	
Missori	\$3,794	\$3,949	\$4,133	\$4,317	\$4,477	4%	
Michin	\$3,995	\$4,069	\$4,117	\$4,287	\$4,424	3%	
Arkanas	\$3,752	\$3,887	\$3,887	\$4,118	\$4,355	6%	
Louisana	\$4,190	\$4,197	\$4,200	\$4,191	\$4,332	3%	
Utah	\$3,901	\$3,942	\$4,058	\$4,229	\$4,229	0%	
Idaho	\$4,188	\$4,175	\$4,175	\$4,200	\$4,200	0%	
Monta	\$3,811	\$3,836	\$3,937	\$3,912	\$4,112	5%	
Neva	\$3,562	\$3,737	\$3,798	\$3,917	\$4,060	4%	
Georga	\$4,061	\$4,012	\$4,026	\$3,990	\$4,034	1%	%
Hawai	\$4,018	\$4,017	\$4,017	\$4,019	\$4,019	0%	
Mississippi	\$3,336	\$3,455	\$3,581	\$3,732	\$3,852	3%	
Main	\$3,764	\$3,837	\$3,837	\$3,843	\$3,843	0%	
Kans	\$3,230	\$3,285	\$3,387	\$3,477	\$3,584	3%	
Nebrka	\$3,274	\$3,383	\$3,408	\$3,500	\$3,551	1%	
Florid	\$3,238	\$3,235	\$3,242	\$3,242	\$3,242	0%	
Texas	\$2,763	\$2,863	\$2,889	\$3,041	\$3,157	4%	
Arizon	\$2,603	\$2,259	\$2,591	\$2,608	\$2,882	11%	
Northarolina	\$2,459	\$2,457	\$2,484	\$2,497	\$2,526	1%	
New Mico	\$1,863	\$1,937	\$1,959	\$2,100	\$2,134	2%	
Califonia	\$1,428	\$1,428	\$1,428	\$1,433	\$1,436	0%	

SOURC: The College Board, Annual Survey of Colleges.

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

This tale was prepared in October 2023.

Kansas Community & Technical Colleges

Tiered Technical Education State Aid and Non-Tiered Credit Hour Grant Distribution

Institution	Tiered Technical Education State Aid			Non-Tiered Credit Hour Grant			TOTALS		
	FY 2023 Funding	FY 2024 Funding	Increase/ (Decrease)	FY 2023 Funding	FY 2024 Funding	Increase/ (Decrease)	FY 2023 Funding	FY 2024 Funding	Increase/ (Decrease)
Allen CC	\$1,327,58	\$915,928	(\$411,730)	\$3,956,632	\$4,006,236	\$49,604	\$5,284,290	\$4,922,164	\$362,126)
Barton CC	\$3,519,749	\$3,140,667	(\$379,082)	\$8,084,870	\$8,049,846	(\$35,024)	\$11,604,619	\$11,190,513	\$414,106)
Butler CC	\$4,548,60	\$4,492,663	(\$55,937)	\$14,265,276	\$14,515,023	\$249,747	\$18,813,536	\$19,007,686	194,150
Cloud County CC	\$1,364,22	\$1,217,936	(\$146,286)	\$3,063,686	\$3,013,747	(\$49,939)	\$4,428,208	\$4,231,683	\$196,525)
Coffeyville CC	\$1,221,98	\$1,044,337	(\$177,641)	\$1,798,887	\$1,628,863	(\$170,024)	\$3,020,485	\$2,673,200	\$347,285)
Colby CC	\$1,243,72	\$1,364,880	\$121,158	\$1,660,560	\$1,734,353	\$73,793	\$2,903,732	\$3,099,233	195,501
Cowley CC	\$2,522,75	\$2,043,860	(\$478,895)	\$4,410,683	\$4,185,440	(\$225,243)	\$6,933,258	\$6,229,300	\$703,958)
Dodge City CC	\$1,175,03	\$955,822	(\$219,211)	\$1,561,844	\$1,609,972	\$48,128	\$2,737,347	\$2,565,794	\$171,553)
Ft.Scott CC	\$1,508,66	\$1,423,883	(\$84,777)	\$1,935,369	\$1,967,561	\$32,192	\$3,443,435	\$3,391,444	\$51,991)
Garden City CC	\$1,058,62	\$1,134,582	\$75,960	\$1,946,126	\$2,030,083	\$83,957	\$3,004,988	\$3,164,665	159,677
Highland CC	\$1,833,13	\$1,549,554	(\$283,579)	\$3,984,114	\$3,958,591	(\$25,523)	\$5,817,727	\$5,508,145	\$309,582)
Hutchinson CC	\$5,492,09	\$5,640,548	\$148,559	\$6,666,660	\$6,615,906	(\$50,754)	\$12,159,269	\$12,256,454	97,185
Independence CC	\$558,87	\$399,192	(\$159,685)	\$1,429,492	\$1,147,118	(\$282,374)	\$1,988,179	\$1,546,310	\$441,869)
Johnson County CC	\$7,198,91	\$7,940,462	\$741,571	\$17,550,506	\$17,741,594	\$191,088	\$24,748,697	\$25,682,056	933,359
Kansas City Kansas CC	\$4,371,69	\$4,408,372	\$36,683	\$5,988,313	\$5,721,958	(\$266,355)	\$10,359,582	\$10,130,330	\$229,252)
Labette CC	\$1,129,58	\$1,056,481	(\$73,097)	\$1,953,748	\$2,113,258	\$159,510	\$3,082,906	\$3,169,739	86,833
Neosho County CC	\$1,387,05	\$1,468,764	\$81,759	\$2,068,300	\$2,147,269	\$78,969	\$3,455,605	\$3,616,033	160,428
Pratt CC	\$1,201,30	\$1,141,410	(\$59,890)	\$1,414,658	\$1,427,408	\$12,750	\$2,616,388	\$2,568,818	\$47,570)
Seward County CC	\$1,186,72	\$1,108,653	(\$78,069)	\$1,831,297	\$1,647,518	(\$183,779)	\$3,017,769	\$2,756,171	\$261,598)
<i>CC Subtotal</i>	<i>\$43,848,99</i>	<i>\$42,447,994</i>	<i>(\$1,401,005)</i>	<i>\$85,571,021</i>	<i>\$85,261,744</i>	<i>(\$309,277)</i>	<i>\$129,420,020</i>	<i>\$127,709,738</i>	<i>\$1,710,282)</i>
Flint Hills Technical College	\$1,837,319	\$1,821,433	(\$15,886)	\$806,304	\$799,475	(\$6,829)	\$2,643,623	\$2,620,908	(\$22,715)
Manhattan Area Technical College	\$1,954,845	\$2,028,420	\$73,575	\$711,658	\$765,308	\$53,650	\$2,666,503	\$2,793,728	\$127,225
North Central Kansas Technical College	\$2,824,381	\$2,891,287	\$66,906	\$848,632	\$902,820	\$54,188	\$3,673,013	\$3,794,107	\$121,094
Northwest Kansas Technical College	\$2,167,114	\$2,014,074	(\$153,040)	\$13,900	\$1,048,581	\$134,681	\$3,081,014	\$3,062,655	(\$18,359)
Salina Area Technical College	\$1,902,328	\$1,675,677	(\$226,651)	\$727,124	\$802,707	\$75,583	\$2,629,452	\$2,478,384	(\$151,068)
WSU-Tech	\$8,451,570	\$9,467,020	\$1,015,450	\$5,455,428	\$5,397,870	(\$57,558)	\$13,906,998	\$14,864,890	\$957,892
<i>TC Subtotal</i>	<i>\$19,137,557</i>	<i>\$19,897,911</i>	<i>\$760,354</i>	<i>\$9,463,046</i>	<i>\$9,716,761</i>	<i>\$253,715</i>	<i>\$28,600,603</i>	<i>\$29,614,672</i>	<i>\$1,014,069</i>
Washburn Institute of Technology	\$3,077,922	\$3,718,573	\$640,651	\$373,848	\$429,410	\$55,562	\$3,451,770	\$4,147,983	\$696,213
Total Distribution	\$66,064,478	\$66,064,478	\$0	\$95,407,915	\$95,407,915	\$0	\$161,472,393	\$161,472,393	\$0

0.0%

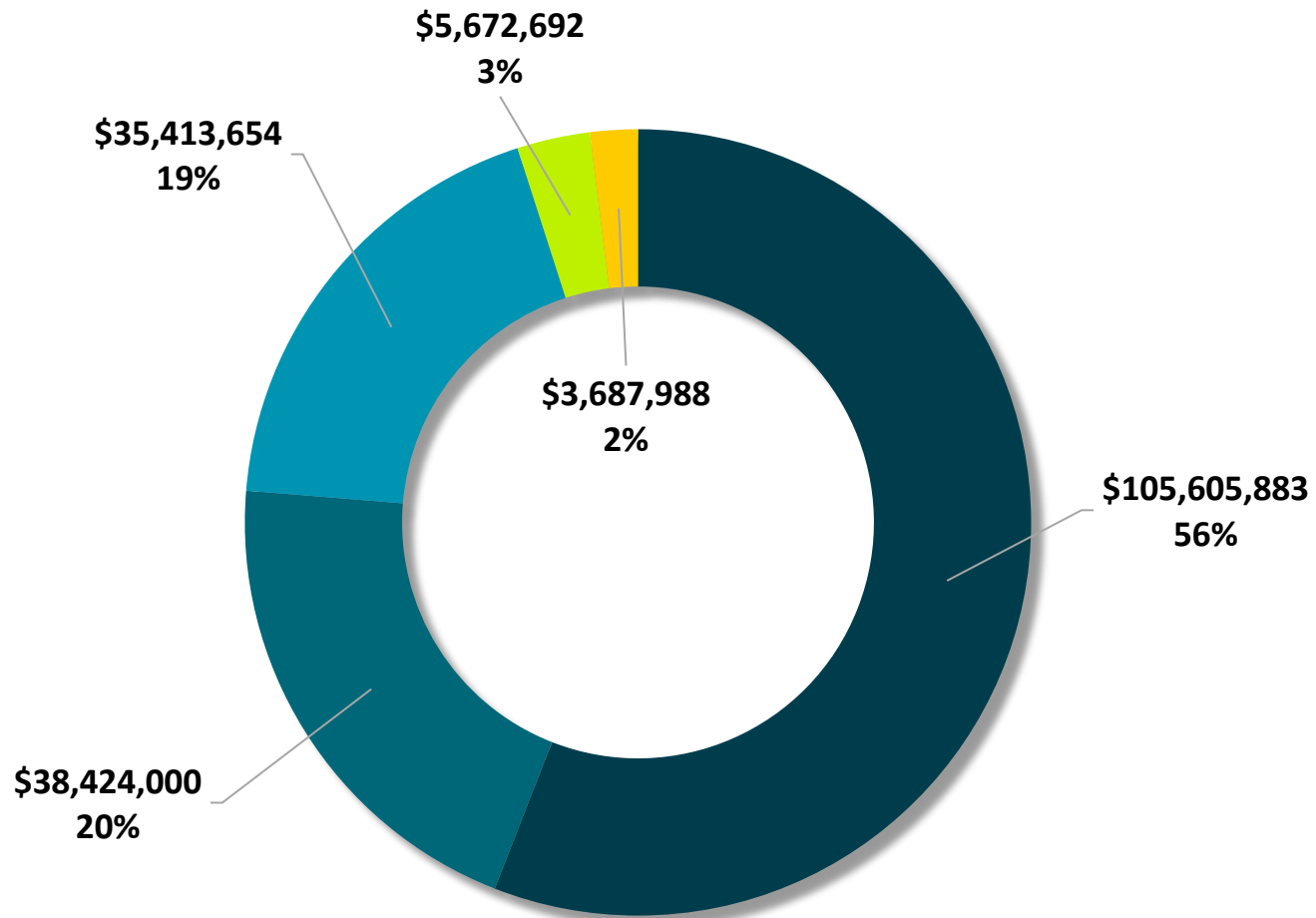
SOURCE: Kansas Board of Regents

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

III. Expenses

General/Postsecondary Technical Education (PTE) Funds Expense Budget 2024-2025

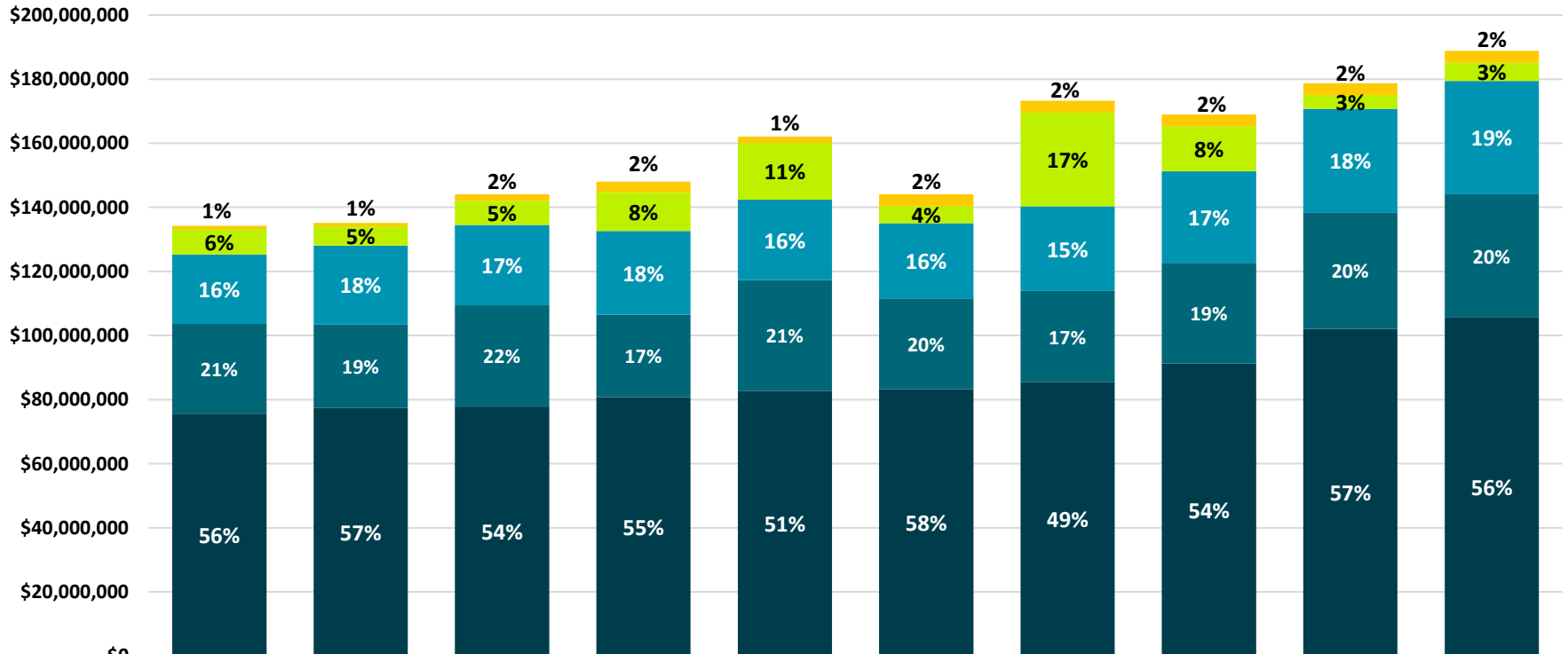
Salaries Benefits Current Operating & Grants Capital Debt Service



Total Expenses \$188,804,216

General/Postsecondary Technical Education(PTE) Funds Expenses

■ Salaries
 ■ Benefits
 ■ Operating
 ■ Capital
 ■ Debt Service



	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Budget
Debt Service	\$977,181	\$1,029,889	\$2,149,263	\$3,334,789	\$1,975,813	\$3,664,662	\$3,662,344	\$3,658,343	\$3,689,738	\$3,687,988
Capital	\$7,986,786	\$6,022,852	\$7,414,336	\$12,086,806	\$17,787,549	\$5,400,411	\$29,319,733	\$14,040,716	\$4,281,145	\$5,672,692
Operating	\$21,633,178	\$24,517,842	\$25,111,749	\$26,130,125	\$25,027,833	\$23,486,904	\$26,410,251	\$28,517,005	\$32,354,539	\$35,413,654
Benefits	\$27,985,967	\$26,161,775	\$31,551,746	\$25,696,222	\$34,539,937	\$28,265,793	\$28,381,192	\$31,477,248	\$36,276,470	\$38,424,000
Salaries	\$75,626,795	\$77,350,451	\$77,862,626	\$80,774,141	\$82,766,013	\$83,281,040	\$85,482,695	\$91,231,305	\$102,124,463	\$105,605,883
Total	\$134,209,907	\$135,082,809	\$144,089,720	\$148,022,083	\$162,097,145	\$144,098,810	\$173,256,215	\$168,924,618	\$178,726,355	\$188,804,216

IV. Summary Reports and Budgets by Fund

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2024-25 BUDGET & RESERVES SUMMARY BY FUND**

	GENERAL/ PTE	CAPITAL OUTLAY	SPECIAL ASSESSMENTS	ADULT SUPP. ED.	MOTORCYCLE DRIVER	TRUCK DRIVER TRAINING	AUXILIARY ENTERPRISE	STUDENT ACTIVITY	RESTRICTED & OTHER	TOTAL
Budgeted unencumbered cash balance 7/1/24	\$129,486,464	\$9,626,994	\$987,552	\$914,317	\$1,295,796	\$1,228,001	\$153,916	\$599,105	\$0	\$144,292,145
Revenue:										
Ad Valorem Property Taxes	128,894,722	8,464,378								137,359,100
Tuition and Fees	28,724,481			4,298,300	220,000	1,830,000		1,961,498	2,521,926	39,556,205
State Aid	26,491,819									26,491,819
Other Income	4,035,426			1,619,500				8,500		5,663,426
Investment Income	2,000,000	200,000		40,000			30,000	36,000		2,306,000
Grants & Restricted									27,229,065	27,229,065
Auxiliary Sales							9,219,792			9,219,792
	190,146,448	8,664,378	0	5,957,800	220,000	1,830,000	9,249,792	2,005,998	29,750,991	247,825,407
Expense:										
Salaries and Benefits	144,029,883			2,385,210	133,100	1,375,429	3,652,961	372,051	1,785,291	153,733,925
Current Operating & Grants	35,413,654		300,000	4,631,079	273,400	993,379	6,785,942	2,650,483	25,000,000	76,047,937
Capital	5,672,692	8,179,855		35,000	36,000				1,250,000	15,173,547
Debt Service	3,687,988								1,715,700	5,403,688
	188,804,216	8,179,855	300,000	7,051,289	442,500	2,368,808	10,438,904	3,022,534	29,750,991	250,359,097
Budgeted unencumbered cash balance 6/30/25	\$130,828,696	\$10,111,517	\$687,552	(\$179,172)	\$1,073,296	\$689,193	(\$1,035,195)	(\$417,431)	\$0	\$141,758,455
Mill Levy	7.611	.500	--	--	--	--	--	--	--	8.111

**JOHNSON COUNTY COMMUNITY COLLEGE
ACTUAL RESULTS - 5 YEAR HISTORY
GENERAL/PTE FUNDS**

	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Actual FY 2023</u>
Revenue:					
Ad Valorem Property Taxes	\$100,634,074	\$102,387,873	\$108,690,764	\$112,825,325	\$114,389,039
Tuition and Fees	28,156,437	28,162,734	26,569,606	\$25,165,274	\$26,354,262
State Aid	23,491,979	24,304,924	24,002,537	\$24,702,996	\$27,029,958
Other Income	2,614,476	2,464,459	2,250,591	\$4,089,157	\$4,148,759
Investment Income	2,176,510	1,616,424	53,645	\$470,099	\$2,437,075
	157,073,476	158,936,414	161,567,143	\$167,252,851	\$174,359,093
Expense:					
Salaries and Benefits	\$106,470,363	\$117,305,950	\$111,546,833	\$113,863,887	\$122,708,554
Current Operating & Grants	26,130,125	25,027,833	23,486,904	26,410,251	28,517,005
Capital	12,086,806	17,787,549	5,400,411	29,319,733	14,040,716
Debt Service	3,334,789	1,975,813	3,664,662	3,662,344	3,658,343
	148,022,083	162,097,145	144,098,810	173,256,215	168,924,618
Actual Expenditure Rate	94%	94%	89%	92%	92%
Contribution to (Use of) Reserves	\$9,051,393	(\$3,160,731)	\$17,468,333	(\$6,003,364)	\$5,434,475

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

	Actual FY 2023	Budget FY 2024	Estimated FY 2024	Proposed Budget FY 2025	% Change '25 Budget to '24 Budget
Revenue:					
Ad Valorem Property Taxes	\$114,389,039	\$121,189,898	\$121,189,898	\$128,894,722	6%
Tuition and Fees	\$26,354,262	26,663,775	26,663,775	28,724,481	8%
State Aid	\$27,029,958	26,448,697	27,000,000	26,491,819	0%
Other Income	\$4,148,759	3,668,569	3,668,569	4,035,426	10%
Investment Income	\$2,437,075	1,000,000	5,000,000	2,000,000	100%
	<u>174,359,093</u>	<u>178,970,939</u>	<u>183,522,242</u>	<u>190,146,448</u>	<u>6%</u>
Expense:					
Salaries and Benefits	\$122,708,554	\$138,400,933	\$132,864,896	\$144,029,883	4%
Current Operating & Grants	\$28,517,005	32,354,539	31,060,357	35,413,654	9%
Capital	\$14,040,716	4,281,145	4,281,145	5,672,692	33%
Debt Service	\$3,658,343	3,689,738	3,689,738	3,687,988	0%
	<u>168,924,618</u>	<u>178,726,355</u>	<u>171,896,136</u>	<u>188,804,216</u>	<u>6%</u>
Actual Expenditure Rate	92%		96%		
Contribution to (Use of) Reserves	\$5,434,475	\$244,584	\$11,626,106	\$1,342,232	

**JOHNSON COUNTY COMMUNITY COLLEGE
COMPARATIVE BUDGETS
CAPITAL OUTLAY FUND**

	<u>Actual FY 2023</u>	<u>Budget FY 2024</u>	<u>Estimated FY 2024</u>	<u>Proposed Budget FY 2025</u>	<u>% Change '25 Budget to '24 Budget</u>
Revenue:					
Ad Valorem Property Taxes	\$7,049,318	\$7,887,798	\$7,887,798	\$8,464,378	7%
Investment and Other Income	218,073	100,000	540,000	200,000	100%
	7,267,391	7,987,798	8,427,798	8,664,378	8%
Expense:					
Capital	\$5,357,574	\$7,303,500	\$7,303,500	\$8,179,855	12%
	5,357,574	7,303,500	7,303,500	8,179,855	12%
Actual Expenditure Rate	86%		100%		
Contribution to (Use of) Reserves	\$1,909,817	\$684,298	\$1,124,298	\$484,523	

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

	<u>Actual FY 2023</u>	<u>Budget FY 2024</u>	<u>Estimated FY 2024</u>	<u>Proposed Budget FY 2025</u>	<u>% Change '25 Budget to '24 Budget</u>
Revenue:					
Tuition and Fees	\$2,790,954	\$3,905,580	\$3,515,022	\$4,298,300	10%
Investment and Other Income	1,323,214	1,522,000	1,369,800	1,659,500	9%
	4,114,168	5,427,580	4,884,822	5,957,800	10%
Expense:					
Salaries and Benefits	\$2,023,996	\$3,388,475	\$2,880,204	\$2,385,210	-30%
Current Operating	2,623,446	4,298,592	3,653,803	4,631,079	8%
Capital	43,075	160,391	136,332	35,000	-78%
	4,690,517	7,847,458	6,670,339	7,051,289	-10%
Actual Expenditure Rate	55%		85%		
Contribution to (Use of) Reserves	(\$576,349)	(\$2,419,878)	(\$1,785,517)	(\$1,093,489)	

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

	Actual FY 2023	Budget FY 2024	Estimated FY 2024	Proposed Budget FY 2025	% Change '25 Budget to '24 Budget
Revenue:					
Auxiliary Sales	\$9,000,668	\$9,463,228	\$9,463,228	\$9,219,792	-3%
Investment Income	17,724	15,000	35,000	30,000	100%
	9,018,392	9,478,228	9,498,228	9,249,792	-2%
Expense:					
Salaries and Benefits	\$5,350,282	\$3,763,097	\$3,386,787	\$3,652,961	-3%
Current Operating	5,885,658	6,908,840	6,217,956	6,785,942	-2%
Capital	0	20,000	20,000	0	-100%
	11,235,940	10,691,937	9,624,743	10,438,904	-2%
Actual Expenditure Rate	85%		90%		
Contribution to (Use of) Reserves	(\$2,217,548)	(\$1,213,709)	(\$126,515)	(\$1,189,111)	

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

	<u>Actual FY 2023</u>	<u>Budget FY 2024</u>	<u>Estimated FY 2024</u>	<u>Proposed Budget FY 2025</u>	<u>% Change '25 Budget to '24 Budget</u>
Revenue:					
Tuition and Fees	\$2,000,863	\$1,904,000	\$1,808,800	\$1,961,498	3%
Investment and Other Income	37,221	26,000	65,000	44,500	71%
	2,038,084	1,930,000	1,873,800	2,005,998	4%
Expense:					
Salaries and Benefits	\$302,377	\$445,273	\$400,746	\$372,051	-16%
Current Operating	771,515	935,806	842,225	1,198,469	28%
Capital	0	0	0	0	0%
Grants/Scholarships	1,228,630	1,446,692	1,229,688	1,452,014	0%
	2,302,522	2,827,771	2,472,659	3,022,534	7%
Actual Expenditure Rate	89%		87%		
Contribution to (Use of) Reserves	(\$264,438)	(\$897,771)	(\$598,859)	(\$1,016,536)	

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2024-25 BUDGET
GENERAL FUND 0201
ORGANIZATION SUMMARY BY ACCOUNT TYPE

FY 2023-24 Budget

FY 2024-25 Budget Proposed

ORG	ORGANIZATION NAME	CURRENT				TOTAL	CURRENT				% CHANGE
		SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	DEBT SERVICE		SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	DEBT SERVICE	
1101	Business Administration	920,	1,		921,	916,969	1,			918,369	-0.4%
1102	Journalism & Media Comm	370,			370,	378,816	000			380,816	2.7%
1103	Fine Arts	921,	32,	44,	998,	934,137	31,	22,		987,137	-1.1%
1104	English	3,994,	8,		4,002,	3,976,479	12,			3,988,979	-0.3%
1105	Foreign Languages	942,	4,		947,	939,265	4,			943,765	-0.4%
1106	Communication Studies	1,614,	100		1,614,	1,607,512	5,			1,612,612	-0.1%
1108	Theater	543,	43,	15,	601,	546,715	50,	22,		619,215	2.9%
1109	Music	762,	21,	6,	790,	793,802	21,	98,		913,252	15.6%
1110	Architecture	264,	1,		266,	261,933	1,			263,433	-1.1%
1111	Mathematics	4,650,	34,		4,685,	4,570,867	57,			4,628,567	-1.2%
1112	Engineering	140,	1,		141,	139,594	1,			140,594	-0.9%
1113	Humanities	1,465,	750		1,466,	1,433,064				1,433,564	-2.2%
1115	Sciences	28,	82,		111,	28,820	94,			123,320	10.8%
1116	Physical Science	205,	2,		207,	185,160	3,			188,160	-9.4%
1117	Health & Wellness	1,202,	43,	26,	1,271,	1,225,908	49,	38,		1,313,258	3.2%
1118	Astronomy	290,	1,		292,	294,266	3,			297,766	1.9%
1119	History	1,089,	1,		1,090,	1,082,692				1,083,442	-0.7%
1120	Political Science	408,	6,		414,	416,230	6,			422,230	2.0%
1121	Anthropology	406,	450		406,	408,831				409,681	0.8%
1122	Psychology	1,248,			1,248,	1,252,993				1,252,993	0.4%
1123	Sociology	956,	9,		965,	950,206	9,			959,706	-0.6%
1125	Reading	565,	1,		567,	579,207	2,			581,307	2.5%
1126	Economics	919,	150		919,	915,221				915,371	-0.5%
1127	Human Sciences	1,562,	72,		1,634,	1,577,981	99,			1,677,181	2.6%
1128	Biology	1,416,	69,		1,486,	1,436,973	108,	29,		1,574,020	5.9%
1129	Chemistry	2,105,	62,	30,	2,197,	2,102,457	73,	24,		2,199,717	0.1%
1130	Geosciences	350,	2,		353,	349,153	4,			353,153	0.0%
1131	Organismal Biology	189,	26,		216,	190,041	26,			216,041	0.0%
1132	Physics	544,	8,		553,	542,458	9,			551,858	-0.3%
1133	Environmental Science	411,	12,		424,	422,849	16,			439,599	3.6%
1135	English for Academic Purposes	552,	300		552,	551,477	1,			552,977	0.1%
1201	Fashion Merchandising & Design	571,	15,		586,	562,614	15,			578,214	-1.4%
1202	Accounting	1,136,	2,		1,138,	1,131,474	2,			1,134,049	-0.4%
1203	Marketing Management	463,	2,		465,	571,747	2,			574,447	23.4%
1204	Business Office Technology	163,	1,		164,	162,474	1,			164,099	-0.5%
1205	Hospitality Management	1,835,	341,		2,177,	1,673,861	344,			2,018,386	-7.3%
1206	Legal Studies	700,	24,		724,	698,107	22,			720,557	-0.6%
1207	Information Systems	1,589,	3,		1,593,	1,517,338	47,			1,564,538	-1.8%
1208	Graphic Design	698,	23,		721,	695,344	23,			719,094	-0.3%
1210	Automotive Technology	780,	49,		830,	754,296	48,			802,796	-3.3%
1211	Computer Drafting & Design	436,	11,		447,	458,985	26,			484,985	8.5%
1212	Electronics Technology	338,	74,	80,	492,	354,467	90,			444,467	-9.8%

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2024-25 BUDGET
GENERAL FUND 0201
ORGANIZATION SUMMARY BY ACCOUNT TYPE

FY 2023-24 Budget

FY 2024-25 Budget Proposed

ORG	ORGANIZATION NAME	CURRENT				CURRENT				% CHANGE	
		SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	DEBT SERVICE	TOTAL	SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL		DEBT SERVICE
1214	Fire Science	426,	111,			537,	488,013	96,		584,771	8.8%
1215	Criminal Justice	444,	1,			445,	406,821	1,		407,871	-8.5%
1216	Police Academy	160,	24,			184,	166,582	25,		191,582	3.8%
1218	Dental Hygiene	776,	96,			873,	756,354	102,		859,099	-1.7%
1219	Nursing	1,707,	73,	27,		1,808,	1,710,584	135,	117,	1,964,074	8.6%
1220	Emergency Medical Science	1,364,	203,	45,		1,613,	1,304,904	204,	92,	1,602,438	-0.7%
1221	Dental Health on Wheels	134,	18,			152,	129,087	21,		150,787	-1.4%
1223	Interior Design	606,	21,			627,	632,953	30,		662,953	5.7%
1224	Fine Art Photography/Film	326,	19,			345,	349,903	33,		383,103	10.7%
1225	HVAC	460,	42,			503,	459,624	50,		509,624	1.3%
1226	Metal Fab (Welding) Technology	579,	89,	272,		941,	597,572	90,		687,572	-26.9%
1227	Machining Technology						140			110,140	100.0%
1229	Industrial Technology	147,	2,			149,	146,862	5,		151,862	1.6%
1231	Computer Support Specialist	383,	11,			395,	382,278	11,		393,728	-0.4%
1237	Desktop Publishing	203,	1,			204,	210,142	1,		211,642	3.3%
1238	Neurodiagnostic Technology	164,	17,			182,	167,262	17,	16,	201,212	10.4%
1241	Respiratory Care	285,	30,	50,		366,	283,955	32,		315,965	-13.7%
1243	Practical Nursing	1,028,	52,			1,080,	1,110,425	81,	112,	1,303,575	20.6%
1244	Cosmetology	843,	81,	14,		938,	109,945			945	-88.3%
1247	Entrepreneurship	56,				56,	56,262			56,262	0.0%
1253	Biotechnology		19,			19,000					-100.0%
1256	Zamierowski Endowed Professorship	17,				17,	17,256			17,256	-2.5%
1259	Web Applications	564,	1,			565,	555,370	1,		556,990	-1.6%
1262	Healthcare Information Systems	358,	35,			394,	357,038	35,		392,958	-0.4%
1263	Sustainable Agriculture	132,	2,			135,	136,481	5,		141,981	5.2%
1267	Medical Info Revenue Mgmt	172,	1,			174,	172,105	1,		173,670	-0.5%
1268	Health Occupations	714,	112,			826,	817,587	103,		920,837	11.4%
1271	Vocational Improvements	23,				23,	7,083			7,083	-69.9%
1274	Horticulture	255,	39,	11,		306,	266,129	51,	76,	393,879	28.4%
1275	Construction Management Tech	227,	56,	14,		298,	225,736	59,		285,236	-4.3%
1277	Railroad Industrial Technology	833,	65,			899,	674,182	62,	55,	791,759	-11.9%
1278	Information Technology	1,321,	12,			1,334,	1,317,440	12,		1,330,240	-0.3%
1279	Electrical Technology	470,	42,			513,	446,420	52,		498,420	-3.0%
1280	Education	288,	10,			298,	291,384	11,		302,434	1.3%
1281	High School Partnerships & Outreach	169,	19,			188,	173,641	21,		194,741	3.5%
1283	Railroad Mechanical Operations	333,	73,			407,	345,548	11,		357,048	-12.3%
1286	NARS	100,	1,002,			1,102,	100,939	741,		841,939	-23.7%
1287	Game Development	408,	1,			409,	348,924	1,		349,924	-14.5%
1288	Animation	407,	1,			408,	383,608	1,		385,308	-5.8%
1289	Automation Engineering Tech	277,	22,			299,	218,817	22,		240,817	-19.7%
1291	Interpreting for Professions	32,	800			33,	32,778			33,578	0.0%
1294	Plumbing Technology	192,	51,			244,	200,863	61,		261,863	7.1%

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2024-25 BUDGET
GENERAL FUND 0201
ORGANIZATION SUMMARY BY ACCOUNT TYPE

FY 2023-24 Budget

FY 2024-25 Budget Proposed

ORG	ORGANIZATION NAME	CURRENT					CURRENT					% CHANGE
		SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	DEBT SERVICE	TOTAL	SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	DEBT SERVICE	TOTAL	
1404	Transportation-Continuing Ed						050			16,050	100.0%	
1405	Professional Education						850			3,850	100.0%	
1406	Youth Programs					350	7,822			7,822	2134.7%	
1407	Business Workshops/Seminars						000			9,000	100.0%	
1408	CE Business Solutions						000			10,000	100.0%	
1409	Microcomputer Training						000			5,000	100.0%	
1410	MTC Programming - Box Office	216,				216,	213,785			213,785	-1.4%	
1412	Health & Human Services						000			4,000	100.0%	
1413	Personal Enrichment						750			10,750	100.0%	
1414	Developing Programs						950			38,950	100.0%	
1416	Continuing Education	488,	118,			606,	367,723	133,		501,607	-17.3%	
1421	Adult Education & Literacy	644,	125,			770,	531,200	104,		635,250	-17.5%	
1440	Supply Chain and Logistics						000			6,000	100.0%	
1441	MTC Administration	224,				224,	225,486			225,486	0.2%	
1442	MTC Operations	918,				918,	949,953			949,953	3.4%	
1443	MTC Art Education	157,				157,	157,908			157,908	0.0%	
1450	Accelerating Opportunity - Kansas	63,	4,			67,	72,285	5,		77,885	14.6%	
1458	Adult Education					800					-100.0%	
1482	Dollar General Grant					292					-100.0%	
1488	Sports Clinics	15,	2,			17,413					-100.0%	
1489	Visual Art Education									300	100.0%	
1492	JCAE Bridges	19,	1,			20,199					-100.0%	
1493	Emergency Medical Science-CE						600			1,600	100.0%	
1494	Fire Science-CE						000			3,000	100.0%	
1496	NARS-Contract Training						500			3,500	100.0%	
1501	Acad Achieve & Lang Rsrc Cntrs	849,	6,			855,	948,523	6,		955,023	11.7%	
1502	Math Resource Center	764,	5,			769,	706,615	5,		711,715	-7.5%	
1503	College Now	217,	1,682,			1,899,	217,120	1,791,		2,008,230	5.7%	
1504	Writing Center	516,	6,			522,	534,691	8,		543,411	4.1%	
1505	ASL & Deaf Studies	603,	3,			606,	616,678	3,		619,678	2.2%	
1506	College Success	680,	8,			688,	685,952	8,		693,977	0.8%	
1516	Anatomy Open Lab	48,	20,			69,	49,024	22,	92,	164,494	137.8%	
1517	Science Resource Center	551,	7,			558,	569,856	7,		576,856	3.4%	
3103	KSBDC	382,	50,			433,	282,508	50,		333,111	-23.1%	
3109	KSBDC Workshop/Prog Dev Fund	3,				3,	1,775			1,775	-55.6%	
3126	PTAC-Procurement Tech Assist Center	32,				32,	16,048			16,048	-50.1%	
3321	Professional Recital Series	8,	12,			20,	4,400	12,		16,400	-19.0%	
3342	Kansas Studies Institute	31,	30,			61,	31,736	30,		61,736	-0.4%	
3350	Collaboration Center	194,	27,			221,	178,490	28,		207,240	-6.5%	
3355	Student Agency					300					-100.0%	
4102	Library	1,563,	697,	85,		2,346,	1,511,854	684,	85,	2,280,879	-2.8%	
4202	Nerman Museum	1,019,	532,			1,551,	983,437	541,		1,524,487	-1.7%	

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2024-25 BUDGET
GENERAL FUND 0201
ORGANIZATION SUMMARY BY ACCOUNT TYPE

FY 2023-24 Budget

FY 2024-25 Budget Proposed

ORG	ORGANIZATION NAME	CURRENT				CURRENT					% CHANGE	
		SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	DEBT SERVICE	TOTAL	SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	DEBT SERVICE		TOTAL
4302	Printing Services	867,	608,	350,		1,825,	661,806	645,	75,		1,382,606	-24.3%
4311	Audio Visual Services	596,	390,			986,	663,041	479,			1,142,891	15.9%
4312	Video Services	1,341,	146,	106,		1,594,	1,298,704	143,	72,		1,513,704	-5.1%
4314	Educational Tech/Distance Learning	723,	31,			754,	711,646	31,			743,096	-1.5%
4321	Strategic Communication & Marketing	2,530,	1,091,			3,622,	2,509,444	1,230,			3,739,694	3.2%
4401	Academic Technology Services	3,312,	119,			3,431,	3,237,145	135,			3,372,895	-1.7%
4408	Inst Information Technology Plans		987,			987,		921,312			921,312	-6.7%
4601	VP Academic Affairs / CAO	481,	309,			791,	680,349	109,			790,149	-0.1%
4603	Curriculum & Academic Scheduling	191,	4,			195,	191,617	4,			196,067	0.1%
4604	Dean of Business	358,	28,			386,	358,769	28,			387,219	0.2%
4605	Dean, Arts, Humanities&Soc Sciences	423,	78,			501,	426,899	83,			509,899	1.6%
4606	Dean Health Care, Pub Safe&Wellness	291,	6,			297,	261,101	6,			267,101	-10.2%
4611	Staff Development	447,	387,			834,	452,358	337,			789,358	-5.4%
4612	VP Continuing Education	444,	47,			492,	599,158	46,			645,158	31.0%
4613	Director of Programing, CE						821				125,821	100.0%
4614	Director RR Operations	167,	17,			185,	167,111	25,			193,061	4.3%
4615	Executive Director, Performing Arts	222,				222,	234,364				234,364	5.1%
4616	Comm, English & Journalism	281,	36,			318,	281,320	36,			317,836	-0.1%
4619	Dean, Industrial Technology	282,	20,			302,	277,656	21,			298,656	-1.2%
4620	EVP/Provost	401,				401,	401,760	000			711,760	77.2%
4625	Asst. Dean Comp Sci/Info Tech	257,	20,			278,	257,975	21,			279,075	0.3%
4627	Director Nursing	210,	2,			213,	210,752	4,			214,752	0.8%
4628	Director Dental Hygiene	216,	6,			222,	216,114	6,			222,114	0.0%
4629	Dir, Emergency Medical Science	225,	5,			230,	225,244	5,			230,944	0.2%
4630	Dean, Mathematics	132,				132,	134,663				134,663	1.9%
4631	Dean Science	693,	49,			743,	671,532	40,			712,282	-4.2%
4632	Director, Resp Care/Neuro Tech	218,	6,			224,	218,493	6,			225,093	0.1%
4633	Assoc Vice Pres, Academic Affairs	299,	6,			305,	212,119	6,			218,519	-28.6%
4634	Prof/Director HW	66,				66,	66,890				66,890	0.0%
4635	Community Outreach - Credit Inst	142,	21,			164,	142,214	21,			163,814	-0.4%
4636	Dir Prac Nursg & Health Occupations	139,	17,			157,	139,969	12,			152,419	-3.2%
4637	Dean, Academic Support	320,	175,			496,	395,182	176,			571,987	15.2%
4638	Continuing Education Operations	930,	9,			939,	1,074,495	8,			1,082,695	15.3%
4642	Student Services&Learner Engagement	242,	29,			271,	252,194	34,			286,594	5.5%
4644	Grants Leadership & Development	356,	12,			369,	356,813	12,			369,113	0.0%
4645	OHEC Building Manager	200,	750			201,	202,039	3,			205,089	1.8%
4646	Dean, Career & Tech Educ Transition	284,	6,			290,	251,084	6,			257,544	-11.4%
4648	Faculty Development	392,	227,			620,	401,311	154,			556,061	-10.4%
4649	College Grant Match	174,	491,			666,	80,885	378,			459,408	-31.1%
4707	Benchmarking/Market Research						078				106,078	100.0%
4710	Assess, Eval, Inst Outcomes	283,	13,			297,	284,946	20,			305,196	2.7%
4720	ED-UISFL-Expanding Global Awareness					565						-100.0%

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2024-25 BUDGET
GENERAL FUND 0201
ORGANIZATION SUMMARY BY ACCOUNT TYPE

FY 2023-24 Budget

FY 2024-25 Budget Proposed

ORG	ORGANIZATION NAME	CURRENT				CURRENT					% CHANGE	
		SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	DEBT SERVICE	TOTAL	SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	DEBT SERVICE		TOTAL
4801	Developing Programs	10,	34,			44,	10,450	31,			41,450	-7.0%
4809	ABE Staff Development Grant	1,				1,328						-100.0%
4812	Foundation Awards Account	1,				1,500						-100.0%
4816	Nell Mitchell Wellness Fund	1,				1,200						-100.0%
4823	NSF-Research Coordination Networks	4,				4,660						-100.0%
5101	Student Success & Engagement	334,	134,			469,	338,870	32,			371,620	-20.8%
5102	Student Services & Success	263,	27,			290,	258,254	27,			285,304	-1.9%
5103	Orient. & New Stu. Retention	471,	15,			486,	477,344	8,			486,144	-0.2%
5104	Recruitment	804,	51,			855,	830,649	61,			891,923	4.2%
5105	Enrollment Services	2,092,	40,			2,132,	2,119,402	40,			2,159,602	1.3%
5106	International & Immigrant Stu Serv	477,	17,			494,	473,729	17,			491,329	-0.7%
5111	Access Services	1,153,	97,			1,250,	1,000,424	104,			1,104,499	-11.7%
5112	Supported Education Programs	373,	10,			383,	475,523	13,			488,598	27.4%
5114	Veteran & Military Resource Center	317,	19,			336,	397,262	19,			416,912	23.9%
5116	International Education	430,	172,			603,	337,565	163,			501,355	-17.0%
5141	Model U.N.		15,			15,		15,000			15,000	0.0%
5145	Inclusion and Belonging	248,	22,			271,	251,691	161,			412,691	52.3%
5201	Student Activities	823,	6,			829,	816,638	6,			822,738	-0.8%
5202	Campus Ledger						337				31,337	100.0%
5205	Graduation		3,			3,		3,000			3,000	0.0%
5207	Athletics Director	476,	139,	26,		642,	482,829	175,	35,		694,437	8.1%
5214	Honors & Community Based Learning	374,	21,			395,	397,588	12,			410,088	3.8%
5301	Career Development Center	730,	91,			822,	746,052	80,			826,494	0.5%
5302	Testing & Assessment Services	890,	57,			948,	869,309	83,			953,109	0.5%
5303	Counseling	3,293,	43,			3,337,	3,339,125	45,			3,384,910	1.4%
5304	SAMHSA Suicide Prevention Grant						986				16,986	100.0%
5308	Central Reg Dental Test Board Exams					100						-100.0%
5401	Student Financial Aid	1,836,	288,			2,125,	1,830,850	310,			2,140,880	0.7%
5601	Athletic Training	195,	40,	18,		254,	193,286	46,	16,		255,286	0.4%
5602	Baseball	261,	44,			306,	257,866	102,			359,866	17.6%
5603	Men's Basketball	184,	40,			225,	189,993	59,			248,993	10.3%
5604	Women's Basketball	212,	40,			253,	206,346	59,			265,346	4.9%
5607	Men's Soccer	177,	32,			209,	180,226	52,			232,726	11.2%
5608	Women's Soccer	182,	32,			214,	185,903	46,			232,403	8.4%
5609	Softball	255,	30,			285,	256,756	76,			332,756	16.4%
5612	Volleyball	195,	29,			224,	194,155	42,			236,155	5.1%
6101	Board of Trustees Office		160,			160,		165,400			165,400	3.1%
6102	Presidents Office	825,	247,			1,072,	1,016,450	243,			1,259,950	17.4%
6104	Exec VP, Finance and Admin Services	376,	115,			491,	376,017	115,			491,317	0.0%
6108	General Counsel	436,	162,			598,	436,157	162,			598,657	0.1%
6111	Institutional Research	601,	48,			650,	601,617	87,			689,577	6.1%
6118	Institutional Effectiveness	263,	30,			294,	263,573	84,			347,573	18.2%

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2024-25 BUDGET
GENERAL FUND 0201
ORGANIZATION SUMMARY BY ACCOUNT TYPE

FY 2023-24 Budget

FY 2024-25 Budget Proposed

ORG	ORGANIZATION NAME	CURRENT				CURRENT					% CHANGE
		SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	DEBT SERVICE	TOTAL	SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	DEBT SERVICE	
6120	Strategic Plan Initiatives	4,	366,			370,	0	110,		110,000	-70.3%
6201	Financial Services	948,	536,			1,484,	941,981	659,		1,601,631	7.9%
6203	Employee Benefits	762,	565,			1,327,	6,927,518	565,		7,492,518	464.4%
6204	Payroll	313,	4,			318,	313,962	4,		318,762	0.0%
6205	Audit and Advisory Services	293,	138,			431,	295,327	54,		349,637	-19.0%
6206	Bursar Operations	737,	221,			958,	767,497	330,		1,098,467	14.6%
6210	Accounts Payable	267,	4,			271,	344,609	7,		351,809	29.5%
6222	Budget Reallocation Pool	1,921,				1,921,	2,658,671			2,658,671	38.4%
6302	Human Resources	1,936,	370,			2,307,	1,925,779	450,		2,376,279	3.0%
6303	Wellness	14,	3,			17,	11,000	3,		14,450	-17.9%
6304	College Work Study										0%
6311	Scheduling & Event Management	568,	22,			590,	325,327	22,		347,527	-41.2%
6319	Sustainability Initiatives	56,				56,	48,612			48,612	-14.2%
6320	Exec Director Sustainability	141,	59,	96,		297,	139,913	68,		208,113	-30.0%
6321	Police Department	3,293,	156,	83,		3,532,	3,292,431	153,	55,	3,501,331	-0.9%
6324	Insurance and Risk Management	419,	1,142,			1,561,	124,352	1,554,		1,678,587	7.5%
6325	Security Access Control Systems	380,	107,			487,	380,091	159,		539,965	10.9%
6326	Mission Continuity	228,	11,			240,	228,145	11,		240,095	0.0%
6331	Procurement Services	772,	31,			804,	648,793	37,		685,798	-14.7%
6332	Repair & Replacement Contingency		75,			75,		75,000		75,000	0.0%
6334	Warehouse / Postal Services	463,	427,	47,		938,	423,695	391,	56,	870,982	-7.2%
6341	Transportation	114,	105,			219,	115,665	151,	56,	323,565	47.4%
6351	Network & Data Center Operations	1,531,	1,132,	753,		3,416,	1,468,678	1,097,	653,	3,219,151	-5.8%
6356	Emergency Management	217,	66,			283,	217,364	72,		289,725	2.2%
6401	Enterprise Application Support	1,848,	2,644,			4,492,	1,840,309	2,964,		4,804,778	6.9%
6403	Chief Information Officer	514,	1,730,			2,245,	514,549	1,918,		2,433,166	8.4%
6404	Admin Information Technology Plans		475,			475,		451,233		451,233	-5.1%
6405	Dir., Client Support Services	1,990,	24,			2,014,	1,912,392	25,		1,937,542	-3.8%
6406	Information Technology Security	507,	225,			732,	510,036	264,		774,261	5.6%
6407	Project Management Office	428,	213,			642,	425,142	683,	1,200,	2,308,891	259.5%
6531	Institutional Advancement	949,	70,			1,019,	953,209	108,		1,061,209	4.1%
7102	Campus Serv & Facilities Planning	602,	572,	1,437,		2,612,	733,129	760,	1,800,	3,293,876	26.1%
7201	Maintenance	2,357,	662,			3,020,	2,386,792	791,	58,	3,236,402	7.1%
7202	Interior Services		210,	158,		368,		214,	190,000	404,900	10.0%
7301	Custodial Services	3,486,	1,251,	31,		4,768,	3,487,028	1,376,	164,	5,027,643	5.4%
7401	Utilities		3,227,			3,227,		3,507,973		3,507,973	8.7%
7501	Grounds	808,	151,	126,		1,085,	758,782	96,	80,	934,982	-13.9%
7714	ADA Campus Modifications		12,			12,		12,000		12,000	0.0%
7745	Information Technlgy Infrastructure		488,	326,		814,		560,	280,500	840,500	3.1%
7829	Series 17 COP P&I (Arts & CTE)				3,689,738	3,689,			3,687,988	3,687,988	0.0%
8107	Student Activity Grants Account							000		250,000	100.0%
8120	NSF-Schlrshp-Sci, Tech, Eng & Math	5,				5,119					-100.0%

JOHNSON COUNTY COMMUNITY COLLEGE
 FY 2024-25 BUDGET
 GENERAL FUND 0201
 ORGANIZATION SUMMARY BY ACCOUNT TYPE

		FY 2023-24 Budget					FY 2024-25 Budget Proposed					
ORG	ORGANIZATION NAME	CURRENT				TOTAL	CURRENT				TOTAL	% CHANGE
		SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	DEBT SERVICE		SALARIES & BENEFITS	OPERATING & GRANTS	CAPITAL	DEBT SERVICE		
9101	Dining Services	789,249				789,249	188				770,188	-2.4%
9103	Bookstore	264,362				264,362	817				229,817	-13.1%
9104	Child Development Center	2,300,858	157,518			2,458,376	2,301,646	217,000			518,646	2.5%
9150	Auxiliary Services	43,731				43,731	514				67,514	54.4%
Grand Total		138,400,933	32,354,539	4,281,145	3,689,738	178,726,355	144,029,883	35,413,654	5,672,692	3,687,988	188,804,216	6%

JOHNSON COUNTY COMMUNITY COLLEGE

FY 2024-25 BUDGET

GENERAL FUND 0201

ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2023-24	FY 2024-25	Increase/ Decrease	% Change
			Budget	Budget Proposed		
Salaries & Benefits	52010	FT Reg. Salaried	26,266,825	25,842,413	-424,412	-1.6%
	52011	PT Reg. Salaried	34,679	34,679	0	0.0%
	52020	FT Reg. Faculty	28,958,316	28,740,226	-218,090	-0.8%
	52030	FT Reg. Hourly	14,882,841	14,753,960	-128,881	-0.9%
	52050	FT Temp. Salaried	201,381	590,801	389,420	193.4%
	52060	FT Temp. Faculty Salarie	612,262	681,654	69,392	11.3%
	52070	FT Temp. Hourly		13,200	200	100.0%
	52090	Vacation Adjustment Exnse	350,000	350,000	0	
	52091	Retirement Incentive Exnse	212,500	350,000	137,500	
	52110	PT Credit Instruction Sup Cnt	13,535,215	13,211,117	-324,098	2.4%
	52120	Employee Recognition Aards	20,000	30,000	10,000	
	52130	PT Noncredit Instructioont	170,818	194,504	23,686	
	52140	Overload Credit Instrctin Sup Cont	2,394,485	2,644,777	250,292	
	52141	Substitute Pay Sup Cont	121,245	114,363	-6,882	5.7%
	52150	PT Reg. Hourly	8,729,042	8,627,354	-101,688	1.2%
	52160	PT Temp. Hourly	3,968,334	4,511,363	543,029	
	52180	Overtime	422,801	353,307	-69,494	16.4%
	52181	Overtime Charge-backs	-10,789	-10,500	289	2.7%
	52190	Other Supplemental Copensation	1,217,980	1,109,815	-108,165	8.9%
	52210	College Work Study	84,108	97,232	13,124	
	52320	Distinguished Service Ards	50,000	50,000	0	
	52350	Severance Pay	100,000	100,000	0	
	52680	Sabbatical Replacementool	108,780	200,841	92,061	
	52690	Salaries Contingency	2,056,140	5,514,777	3,458,637	
	52691	Salaries Vacancy Factor	-1,800,000	-1,800,000	0	
	52915	KPERS Employer	100,000	100,000	0	
	52950	Worker's Compensation	413,970	120,000	-293,970	71.0%
	52980	Fringe Benefits Chargebck	35,200,000	37,504,000	2,304,000	
Salaries & Benefits Tal			138,400,933	144,029,883	628,950	4.1%
Current Operating & Gants	53020	Event Officials	72,760	89,000	16,240	
	53030	Legal Services	150,000	150,000	0	
	53035	Lobbyist Services		35,000	000	100.0%
	53040	Audit Services	93,745	95,000	1,255	
	53045	Collection Costs	70,000	63,000	-7,000	10.0%
	53050	Insurance, Property/Caslty/Othe	1,056,070	1,466,625	410,555	
	53060	Contracted Services	8,056,875	8,217,621	160,747	
	53065	SB 155 Shared Fundingayments	380,000	450,000	70,000	
	53110	Overnight Travel	1,024,239	1,102,950	78,711	
	53116	Travel - Accreditation	10,000	25,000	15,000	
	53120	Staff Development Trainng & Trave	390,000	310,000	-80,000	20.50%
	53121	Faculty Continuing Ed Gants	19,000	19,000	0	00%
	53122	Tuition Reimbursement	550,000	550,000	0	00%
	53130	Same Day Travel	107,222	127,442	20,220	90%
	53150	Non-Capital Supplies aaterials	5,888,432	6,439,373	550,941	40%
	53161	Computer Software & Lcenses	4,797,361	5,749,000	951,639	80%

JOHNSON COUNTY COMMUNITY COLLEGE

FY 2024-25 BUDGET

GENERAL FUND 0201

ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2023-24	FY 2024-25	Increase/ Decrease	% Change
			Budget	Budget Proposed		
	53170	Technical Training	109,690	131,975	22,285	20.30%
	53180	Applicant Travel	15,000	15,000	0	0.00%
	53190	Recruiting Travel	37,500	46,000	8,500	22.70%
	53210	Printing, Binding & Publicatio	131,350	99,850	-31,500	-24.00%
	53220	Advertising and Promotions	1,093,000	1,015,000	-78,000	-7.10%
	53230	Memberships	395,274	458,690	63,416	16.00%
	53231	Accreditation Expenses	69,880	52,905	-16,975	-24.30%
	53270	Bad Debt Expense	130,000	250,000	120,000	92.30%
	53310	Electric	2,970,000	3,193,238	223,238	7.50%
	53320	Water	175,100	227,391	52,291	29.90%
	53330	Natural Gas	82,400	87,344	4,944	6.00%
	53340	Telephone	472,400	503,000	30,600	6.50%
	53350	Gasoline	66,150	75,000	8,850	13.40%
	53420	Subscriptions	502,300	510,500	8,200	1.60%
	53610	Rentals and Leases	622,652	648,170	25,518	4.10%
	53620	Repairs and Maintenance	704,908	823,557	118,649	16.80%
	53630	Freight	123,000	114,000	-9,000	-7.30%
	53640	Special Events	375,349	608,970	233,621	62.20%
	53641	Retirement Recognitions	7,500	7,500	0	0.00%
	53650	Postage	315,000	220,000	-95,000	-30.20%
	53690	Contingency	600,000	600,000	0	0.00%
	55610	Income Tax	2,500	2,500	0	0.00%
	56010	Grants	516,989	648,523	131,534	25.40%
	56018	Foster Care & Killed on Duty rant	80,000	70,000	-10,000	-12.50%
	56032	Federal SEOG Match	90,894	115,530	24,636	27.10%
Current Operating & grants Total			32,354,539	35,413,654	3,059,115	9.46%
Capital Expenditure	54020	Remodeling and Renovations	1,595,810	1,928,025	332,215	80%
	54040	Library Books	85,000	85,000	0	00%
	54050	Furniture and Equipment	2,387,335	3,276,104	888,769	20%
	54065	Art Acquisitions	3,000	3,000	0	00%
	54080	Building Improvements	210,000	380,563	170,563	20%
Capital Expenditures total			4,281,145	5,672,692	1,391,547	32.50%
Debt Service	57810	Principal Payments	2,180,000	2,290,000	110,000	00%
	57820	Interest Payments	1,508,238	1,396,488	-111,751	7.40%
	57830	Fee Payments	1,500	1,500	0	00%
Debt Service Total			3,689,738	3,687,988	-1,750	0.05%
Grand Total			178,726,355	188,804,216	10,077,861	5.60%

JOHNSON COUNTY COMMUNITY COLLEGE
 FY 2024-25 BUDGET
 CAPITAL OUTLAY FUND 7111
 ORGANIZATION SUMMARY BY ACCOUNT TYPE

FY 2023-24 Budget

FY 2024-25 Budget Proposed

ORG	ORGANIZATION NAME	FY 2023-24 Budget		FY 2024-25 Budget Proposed		% CHANGE
		CAPITAL	TOTAL	CAPITAL	TOTAL	
1442	MTC Operations			210,000	000	100.0%
7102	Campus Serv & Facilities Planning	7,303,	7,303,500	7,969,855	7,969,855	1%
Grand Total		7,303,	7,303,500	8,179,855	8,179,855	0%

JOHNSON COUNTY COMMUNITY COLLEGE

FY 2024-25 BUDGET

CAPITAL OUTLAY FUND 7111

ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2024-25			
			FY 2023-24 Budget	Budget Proposed	Increase/Decrease	% Change
Capital Expenditus	54050	Furniture and Equipment	0	210,000	210,000	100.0%
	54080	Building Improvements	7,303,500	7,969,855	666,355	9.1%
Capital Expendites Total			7,303,500	8,179,855	355	12.0%
Grand Total			7,303,500	8,179,855	355	12.0%

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2024-25 BUDGET
ADULT SUPPLEMENTARY EDUCATION FUND 0601
ORGANIZATION SUMMARY BY ACCOUNT TYPE**

		FY 2023-24 Budget				FY 2024-25 Budget Proposed				
ORG	ORGANIZATION NAME	CURRENT OPERATING &				CURRENT OPERATING &				CHANGE
		SALARIES & BENEFITS	GRANTS	CAPITAL	TOTAL	SALARIES & BENEFITS	GRANTS	CAPITAL	TOTAL	
1401	CE Online Vendor Courses		150,000		150,000				190,000	26.7%
1404	Transportation-Continuing Ed	159,500	16,200	35,000	210,700	160,500	21,000	35,000	216,500	8%
1405	Professional Education	38,500	21,900		60,400	38,500	22,050			0.2%
1406	Youth Programs	66,270	37,500		103,770	80,000	57,000			32.0%
1407	Business Workshops/Seminars	99,000	203,350		302,350	90,000	239,000			8.8%
1408	CE Business Solutions	220,000	307,500		527,500	100,000	420,000			-1.4%
1409	Microcomputer Training	110,000	133,500		243,500	50,000	277,000			34.3%
1410	MTC Programming - Box Office		76,600		76,600				78,650	2.7%
1412	Health & Human Services	49,500	21,600		71,100	40,000	27,100			-5.6%
1413	Personal Enrichment	110,000	23,500		133,500	107,500	29,750			2.8%
1414	Developing Programs	438,770	1,087,756		1,526,526	397,579	1,087,756			-2.7%
1415	Police Training		21,700		21,700				21,700	0.0%
1416	Continuing Education	39,418	3,160		42,578	27,558	0			-35.3%
1439	CE - NARS	62,832	205,500		268,332	0	68,000			-74.7%
1440	Supply Chain and Logistics	82,500	79,600		162,100	60,000	99,000			-1.9%
1441	MTC Administration		1,232,675		1,232,675				1,151,975	-6.5%
1442	MTC Operations	50,553	168,911	125,391	344,855	-50,533	179,500		128,967	62.6%
1443	MTC Art Education		104,250		104,250				106,050	1.7%
1465	Marketing		112,700		112,700				259,950	130.7%
1488	Sports Clinics	38,770	10,500		49,270					100.0%
1489	Visual Art Education	10,560	2,850		13,410	3,000	2,000			-62.7%
1493	Emergency Medical Science-CE	30,800	25,500		56,300	16,000	19,500			-36.9%
1494	Fire Science-CE	11,550	9,000		20,550	30,000	9,300			91.2%
1496	NARS-Contract Training						164,500		199,500	100.0%
4612	VP Continuing Education	589,756			589,756	427,643				-27.5%
4613	Director of Proqraming, CE	690,105	7,000		697,105	370,535	10,000			-45.4%
4638	Continuing Education Operations		18,840		18,840				18,298	-2.9%
4707	Benchmarking/Market Research	390,089	67,000		457,089	284,011	72,000			-22.1%
6203	Employee Benefits								37,917	100.0%
6222	Budget Reallocation Pool	100,000			100,000	80,000				-20.0%
6707	Continuing Education Marketing		150,000							-100.0%
Grand Total		3,388,475	4,298,592	160,391	7,847,458	2,385,210	4,631,079	35,000	7,051,289	10.1%

JOHNSON COUNTY COMMUNITY COLLEGE
FY 2024-25 BUDGET
ADULT SUPPLEMENTARY EDUCATION FUND 0601
ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2023-24	FY 2024-25		% Change
			Budget	Budget Proposed	Increase/Decrease	
Salaries & Benefits	52010	FT Reg. Salaried	1,135,578	997,906	-137,672	-12.1%
	52050	FT Temp. Salaried	60,595	60,595	0	0.0%
	52130	PT Noncredit Instruction SCont	1,286,961	1,122,241	-164,720	-12.8%
	52150	PT Reg. Hourly	56,816	49,746	-7,070	-12.4%
	52160	PT Temp. Hourly	98,715	82,890	-15,825	-16.0%
	52180	Overtime	2,241	0	-2,241	-100.0%
	52181	Overtime Charge-backs	50,553	-50,533	-101,086	-200.0%
	52190	Other Supplemental Comnsation	4,448	4,448	0	0.0%
	52690	Salaries Contingency	100,000	117,917	17,917	17.9%
	52980	Fringe Benefits Chargebak	592,568	0	-592,568	-100.0%
Salaries & Benefits Toal			3,388,475	2,385,210	1,003,265	-29.6%
Current Operating & Gras	53060	Contracted Services	2,653,201	3,040,361	387,160	6%
	53110	Overnight Travel	175,218	178,718	3,500	0%
	53130	Same Day Travel	68,383	68,983	600	9%
	53150	Non-Capital Supplies and terials	605,247	594,926	-10,321	1.7%
	53161	Computer Software & Licnses	13,350	9,648	-3,702	27.7%
	53170	Technical Training	20,000	19,000	-1,000	5.0%
	53210	Printing, Binding & Publictions	172,500	4,500	-168,000	97.4%
	53220	Advertising and Promotio	463,000	590,550	127,550	5%
	53230	Memberships	44,376	41,776	-2,600	5.9%
	53231	Accreditation Expenses	2,500	2,500	0	0%
	53610	Rentals and Leases	22,400	22,400	0	0%
	53620	Repairs and Maintenance	4,500	5,500	1,000	2%
	53640	Special Events	52,917	52,217	-700	1.3%
	55610	Income Tax	1,000	0	-1,000	100.0%
Current Operating &nts Total			4,298,592	4,631,079	487	7.7%
Capital Expenditures	54050	Furniture and Equipment	160,391	35,000	-125,391	78.2%
Capital Expenditures Ttal			160,391	35,000	125,391	-78.2%
Grand Total			7,847,458	7,051,289	796,169	-10.1%

JOHNSON COUNTY COMMUNITY COLLEGE
 FY 2024-25 BUDGET
 MOTORCYCLE DRIVER SAFETY FUND 0701
 ORGANIZATION SUMMARY BY ACCOUNT TYPE

FY 2023-24 Budget

FY 2024-25 Budget Proposed

ORG	ORGANIZATION NAME	FY 2023-24 Budget				FY 2024-25 Budget Proposed				CHANGE
		SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	TOTAL	
1404	Transportation-Continuing Ed	88,	13,400	21,000	122,400	105,600	13,400	21,000	140,000	4%
1414	Developing Programs	27,	10,000		37,500	27,500	260,000	15,000	302,500	7%
Grand Total		115,	23,400	21,000	159,900	133,100	273,400	36,000	442,500	7%

JOHNSON COUNTY COMMUNITY COLLEGE
 FY 2024 -25 BUDGET
 MOTORCYCLE DRIVER SAFETY FUND 0701
 ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2023-24	FY 2024-25		% Change
			Budget	Budget Proposed	Increase/Decrease	
Salaries & Benefits	52130	PT Noncredit Instruction Sup Cont	105,000	121,000	16,000	15.2%
	52980	Fringe Benefits Chargeback	10,500	12,100	1,600	15.2%
Salaries & Benefits Total			115,500	133,100	600	15.2%
Current Operating & Gras	53060	Contracted Services	10,000	250,000	240,000	0%
	53110	Overnight Travel	0	10,000	10,000	0%
	53130	Same Day Travel	400	500	100	0%
	53150	Non-Capital Supplies and Materias	5,000	5,000	0	0%
	53161	Computer Software & Licenses	1,000	1,000	0	0%
	53170	Technical Training	500	400	-100	20.0%
	53620	Repairs and Maintenance	6,000	6,000	0	0%
	53640	Special Events	500	500	0	0%
Current Operating &nts Total			23,400	273,400	000	1068.4%
Capital Expenditures	54050	Furniture and Equipment	21,000	36,000	15,000	4%
Capital Expenditures Ttal			21,000	36,000	000	71.4%
Grand Total			159,900	442,500	600	176.7%

JOHNSON COUNTY COMMUNITY COLLEGE
 FY 2024-25 BUDGET
 TRUCK DRIVER TRAINING COURSE FUND 0501
 ORGANIZATION SUMMARY BY ACCOUNT TYPE

FY 2023-24 Budget

FY 2024-25 Budget Proposed

ORG	ORGANIZATION NAME	FY 2023-24 Budget				FY 2024-25 Budget Proposed				CHANGE
		SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	CAPITAL	TOTAL	
1404	Transportation-Continuing Ed		411,300		300					-100.0%
1408	CE Business Solutions	617,694	94,200		711,894	899,159	198,800		1,097,959	54.2%
1414	Developing Programs	167,373	467,000		634,373	170,500	490,000		660,500	4.1%
1417	CDL Open Enrollment	247,500			247,500	304,147	304,579		608,726	145.9%
6203	Employee Benefits					623			623	100.0%
7763	CDL Driving Range			538,502	502					-100.0%
Grand Total		1,032,567	972,500	538,502	2,543,569	1,375,429	993,379		2,368,808	-6.9%

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2024-25 BUDGET
TRUCK DRIVER TRAINING COURSE FUND 0501
ACCOUNT CODE SUMMARY**

Account Type	Account Code	Account Description	FY 2023-24	FY 2024-25		% Change
			Budget	Budget Proposed	Increase/Decrease	
Salaries & Benefits	52010	FT Reg. Salaried	0	54,096	54,096	100.0%
	52130	PT Noncredit Instruction SCont	938,697	1,181,368	242,671	25.9%
	52690	Salaries Contingency	0	1,623	1,623	100.0%
	52980	Fringe Benefits Chargebac	93,870	138,342	44,472	47.4%
Salaries & Benefits Totl			1,032,567	1,375,429	862	33.2%
Current Operating & Gras	53060	Contracted Services	405,175	453,300	48,125	9%
	53110	Overnight Travel	8,000	7,000	-1,000	12.5%
	53130	Same Day Travel	4,000	2,000	-2,000	50.0%
	53150	Non-Capital Supplies and terials	31,500	22,000	-9,500	30.2%
	53161	Computer Software & Liceses	1,000	1,500	500	0%
	53170	Technical Training	8,300	8,300	0	0%
	53230	Memberships	400	375	-25	6.3%
	53310	Electric	0	16,000	16,000	0%
	53320	Water	0	1,500	1,500	0%
	53340	Telephone	0	31,800	31,800	0%
	53350	Gasoline	40,000	30,000	-10,000	25.0%
	53610	Rentals and Leases	457,125	402,604	-54,521	11.9%
	53620	Repairs and Maintenance	15,000	13,000	-2,000	13.3%
	53640	Special Events	2,000	4,000	2,000	0%
Current Operating & Grats Total			972,500	993,379	879	2.1%
Capital Expenditures	54080	Building Improvements	538,502	0	-538,502	100.0%
Capital Expenditures Ttal			538,502	0	538,502	-100.0%
Grand Total			2,543,569	2,368,808	174,761	-6.9%

JOHNSON COUNTY COMMUNITY COLLEGE
 FY 2024-25 BUDGET
 AUXILIARY ENTERPRISE FUND 1302
 ORGANIZATION SUMMARY BY ACCOUNT TYPE

		FY 2023-24 Budget					FY 2024-25 Budget Proposed					
ORG	ORGANIZATION NAME	CURRENT		CURRENT		TOTAL	CURRENT		CURRENT		TOTAL	CHANGE
		SALARIES & BENEFITS	COST OF SALES	OPERATING & GRANTS	CAPITAL		SALARIES & BENEFITS	COST OF SALES	OPERATING & GRANTS	CAPITAL		
1205	Hospitality Management			15,000		15,000			000		15,000	0.0%
6203	Employee Benefits						740				93,740	100.0%
6222	Budget Reallocation Pool	100,000				100,000	000				105,000	5.0%
9101	Dining Services	2,475,738	1,098,306	282,734	20,000	3,876,778	2,340,298	1,126,303	330,139		3,796,740	2.1%
9103	Bookstore	1,070,275	5,130,000	240,000		6,440,275	933,162	5,048,000	132,000		113,162	-5.1%
9104	Child Development Center											0%
9105	Auto Technology Project			2,000		2,000			000		2,000	0.0%
9110	Cosmetology Products for Resale		9,000	500		500						-100.0%
9113	Dental Hygiene Products for Resale		1,800			1,800		000			3,000	66.7%
9114	Pastry/Baking Store			50,000		50,000			000		50,000	0.0%
9118	Campus Farm			16,500		16,500			500		16,500	0.0%
9150	Auxiliary Services	117,084		53,000		170,084	180,761		000		233,761	37.4%
9151	Auxiliary Construction			10,000		10,000			000		10,000	0.0%
Grand Total		3,763,097	6,239,106	669,734	20,000	10,691,937	3,652,961	6,177,303	608,639	-	10,438,904	2.4%

JOHNSON COUNTY COMMUNITY COLLEGE

FY 2024-25 BUDGET

AUXILIARY ENTERPRISE FUND 1302

ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2023-24	FY 2024-25		% Change
			Budget	Budget Proposed	Increase/Decrease	
Salaries & Benefits	52010	FT Reg. Salaried	729,521	588,390	-141,131	-19.3%
	52030	FT Reg. Hourly	1,024,494	1,101,398	76,904	7.5%
	52150	PT Reg. Hourly	1,009,649	1,008,438	-1,211	-0.1%
	52160	PT Temp. Hourly	869,482	695,000	-174,482	-20.1%
	52180	Overtime	24,814	53,995	29,181	117.6%
	52181	Overtime Charge-backs	5,138	7,000	1,863	36.3%
	52690	Salaries Contingency	100,000	198,740	98,740	98.7%
Salaries & Benefits Ttal			3,763,097	3,652,961	110,136	-2.9%
Cost of Sales	51510	Cost of Sales-Meat	257,392	232,539	-24,853	9.7%
	51520	Cost of Sales-Produce	109,204	142,404	33,200	4%
	51530	Cost of Sales-Frozen	183,404	84,616	-98,788	53.9%
	51540	Cost of Sales-Dry Goods	161,194	160,269	-925	0.6%
	51550	Cost of Sales-Dairy	74,704	57,706	-16,998	22.8%
	51560	Cost of Sales-Bakery	42,885	77,108	34,223	8%
	51570	Cost of Sales-Papers and Ptics	94,143	125,891	31,748	7%
	51620	Cost of Sales-Liquor	13,720	28,960	15,240	1%
	51640	Cost of Sales-Bottled Cold	62,428	99,716	37,288	7%
	51660	Cost of Sales-Snacks	57,603	115,297	57,694	2%
	51670	Cost of Sales-Misc	35,045	1,797	-33,248	94.9%
	51710	Cost of Sales-New Books	2,500,000	2,400,000	-100,000	4.0%
	51715	Cost of Sales-Day 1 Acces	2,000,000	2,000,000	0	0%
	51730	Cost of Sales-Trade Books	8,000	10,000	2,000	0%
	51740	Cost of Sales-Class	300,000	250,000	-50,000	16.7%
	51750	Cost of Sales-Soft Goods	140,000	180,000	40,000	6%
	51760	Cost of Sales-Miscellaneous	2,000	3,000	1,000	0%
	51770	Cost of Sales-Electronics	150,000	170,000	20,000	3%
	51790	Cost of Sales-Cards & Gift	30,000	35,000	5,000	7%
	51810	Cost of Sales-Cosmetolog Products	9,000	0	-9,000	100.0%
	51812	Cost of Sales-Dental Hygiee Prod	1,800	3,000	1,200	7%
	51950	Cost of Sales-Fountain	6,584	0	-6,584	100.0%
Cost of Sales Total			6,239,106	6,177,303	61,803	-1.0%
Current Operating & Gants	53060	Contracted Services	155,580	139,470	-16,110	10.4%
	53110	Overnight Travel	30,500	27,100	-3,400	11.1%
	53120	Staff Development Trainin & Travel		0		0.0%
	53130	Same Day Travel	1,325	2,800	1,475	3%
	53150	Non-Capital Supplies andaterials	141,567	161,653	20,086	2%
	53155	Food Service Waste	12,194	14,042	1,848	2%
	53157	Dining Serv Employee Me	64,553	64,802	249	4%
	53161	Computer Software & Liceses	31,500	3,200	-28,300	89.8%
	53170	Technical Training	6,791	2,000	-4,791	70.5%
	53220	Advertising and Promotion	12,580	18,833	6,253	7%
	53230	Memberships	5,500	5,600	100	8%
	53270	Bad Debt Expense	14,000	0	-14,000	100.0%
	53610	Rentals and Leases	26,000	59,784	33,784	9%
	53620	Repairs and Maintenance	45,644	56,855	11,211	6%
	53630	Freight	120,000	50,000	-70,000	58.3%
	53640	Special Events	2,000	2,500	500	0%

JOHNSON COUNTY COMMUNITY COLLEGE
 FY 2024-25 BUDGET
 AUXILIARY ENTERPRISE FUND 1302
 ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2023-24	FY 2024-25		% Change
			Budget	Budget Proposed	Increase/Decrease	
Current Operating & Gants Total			669,734	608,639	61,095	-9.1%
Capital Expenditures	54050	Furniture and Equipment	20,000	0	-20,000	100.0%
Capital Expendituresotal			20,000	0	20,000	-100.0%
Grand Total			10,691,937	10,438,904	253,033	-2.4%

JOHNSON COUNTY COMMUNITY COLLEGE
 FY 2024-25 BUDGET
 STUDENT ACTIVITY FUND 0101
 ORGANIZATION SUMMARY BY ACCOUNT TYPE

		FY 2023-24 Budget			FY 2024-25 Budget Proposed			
ORG	ORGANIZATION NAME	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	TOTAL	SALARIES & BENEFITS	CURRENT OPERATING & GRANTS	TOTAL	CHANGE
5201	Student Activities	129,095	55,300	184,395	125,640	61,500	187,140	5%
5202	Campus Ledger	71,925	17,915	89,840		18,415	18,415	79.5%
5204	Student Life		298,350	298,350		335,350	350	12.4%
5205	Graduation		36,700	36,700		43,700	700	19.1%
5207	Athletics Director					000	155,000	100.0%
5209	Center for Student Involvement	242,053	51,200	293,253	235,575	41,900	277,475	5.4%
5210	Student Senate		47,041	47,041		45,500	500	-3.3%
5211	Cheerleaders		32,800	32,800		38,000	000	15.9%
5212	Student Basic Needs Center		38,000	38,000		5,000	000	-86.8%
5215	Phi Theta Kappa		7,000	7,000		5,500	500	-21.4%
5216	Leadership Institute		14,600	14,600		9,500	500	-34.9%
5217	Vocal Ensemble Showcase	2,200	4,500	6,700		6,000	6,000	10.4%
5601	Athletic Training		900	900				100.0%
5602	Baseball		43,000	43,000		68,200	200	58.6%
5603	Men's Basketball		37,000	37,000		39,000	000	5.4%
5604	Women's Basketball		37,000	37,000		39,000	000	5.4%
5607	Men's Soccer		27,500	27,500		33,900	900	23.3%
5608	Women's Soccer		27,500	27,500		33,900	900	23.3%
5609	Softball		33,500	33,500		39,900	900	19.1%
5612	Volleyball		36,000	36,000		36,000	000	0.0%
5701	Health Services		90,000	90,000		103,204	204	14.7%
6203	Employee Benefits				836		10,836	100.0%
8107	Student Activity Grants Account		1,446,692	1,446,692		1,492,014	492,014	3.1%
Grand Total		445,273	2,382,498	2,827,771	372,051	2,650,483	3,022,534	9%

JOHNSON COUNTY COMMUNITY COLLEGE

FY 2024-25 BUDGET

STUDENT ACTIVITY FUND 0101

ACCOUNT CODE SUMMARY

Account Type	Account Code	Account Description	FY 2023-24 Budget	FY 2024-25		
				Budget Proposed	Increase/Decrease	% Change
Salaries & Benefits	52160	PT Temp. Hourly	443,073	361,215	-81,858	-18.5%
	52190	Other Supplemental Comnsation	2,000	0	-2,000	-100.0%
	52690	Salaries Contingency	0	10,836	10,836	100.0%
	52980	Fringe Benefits Chargebac	200	0	-200	-100.0%
Salaries & Benefits Totl			445,273	372,051	73,222	-16.4%
Current Operating &nts	53060	Contracted Services	133,700	148,404	14,704	0%
	53110	Overnight Travel	6,000	158,500	152,500	7%
	53130	Same Day Travel	1,500	1,200	-300	20.0%
	53140	Team Travel	411,300	465,400	54,100	2%
	53145	Post Season Team Travel	140,000	170,000	30,000	4%
	53150	Non-Capital Supplies and terials	77,841	80,000	2,159	8%
	53210	Printing, Binding & Publictions	2,000	0	-2,000	100.0%
	53230	Memberships	5,265	3,765	-1,500	28.5%
	53245	Meal Share Expense	30,000	40,000	10,000	3%
	53610	Rentals and Leases	19,200	18,700	-500	2.6%
	53640	Special Events	109,000	112,500	3,500	2%
	56010	Grants	1,142,992	1,170,314	27,322	4%
	56011	Incentive Grant	57,000	57,000	0	0%
	56012	Supplemental Grant	92,000	70,000	-22,000	23.9%
	56013	Book Grant	5,000	5,000	0	0%
	56014	Veteran's Grant	40,200	40,200	0	0%
	56016	President's Scholarship Gra	78,500	78,500	0	0%
	56019	Cavalier Guarantee Grant	31,000	31,000	0	0%
Current Operating &nts Total			2,382,498	2,650,483	985	11.2%
Grand Total			2,827,771	3,022,534	763	6.9%

V. Capital Expenditures

**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2024-2025 BUDGET
CAPITAL EXPENDITURES SUMMARY**

Fund	Fund Description	Account Code	Account Description	FY 2023-24	FY 2024-25		% Change
				Budget	Budget Proposed	Increase/Decrease	
0201	General Fund	54020	Remodeling and Renovations	1,595,810	1,928,025	332,215	20.8%
		54040	Library Books	85,000	85,000		0.0%
		54050	Furniture and Equipment	2,387,335	3,276,104	769	37.2%
		54080	Building Improvements	210,000	380,563	563	81.2%
0201	Total			4,278,145	669,692	1,391,547	32.5%
0501	Truck Driver Training Course Fund	54080	Building Improvements	538,502	0	-538,502	100.0%
0501	Total			538,502		-538,502	-100.0%
0601	Adult Supplementary Education Fund	54050	Furniture and Equipment	160,391	35,000	-125,391	78.2%
0601	Total			160,391	000	-125,391	-78.2%
0701	Motorcycle Driver Safety Fund	54050	Furniture and Equipment	21,000	36,000	15,000	4%
0701	Total			21,000	000	15,000	71.4%
1302	Auxiliary Enterprise Funds	54050	Furniture and Equipment	20,000	0	-20,000	100.0%
1302	Total			20,000		-20,000	-100.0%
7111	Capital Outlay Fund	54050	Furniture and Equipment		210,000	000	
		54080	Building Improvements	7,303,500	7,969,855	355	9.1%
7111	Total			7,303,500	179,855	876,355	12.0%
7127	Campus Development Fund	54090	Land Improvements	750,000	1,000,000	250,000	3%
7127	Total			750,000	000,000	250,000	33.3%
7215	ITC Repair & Maintenance Reserve Fd	54080	Building Improvements	250,000	250,000	0	0%
7215	Total			250,000	000	0	0.0%
Gran	Total			13,321,538	170,547	1,849,009	13.9%

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

Account 54065 Art Acquisitions is not listed in the Capital Expenditures Summary or Capital Schedule Detail as the amount is below \$5,000.

FY25 Capital Schedule Expenditure Detail

Fund	Fund Name	Account	Account Description	Org	Org Name	Description	Qty	Unit Cost	Total Cost
0201	General Fund	54020	Remodeling and Renovations	7102	Dir., Campus Services	Active Learning Classrooms	1	1,000,000.00	1,000,000.00
						Office and classroom paint and carpet	1	150,000.00	150,000.00
						Wall partition removal and door and wall installation for GEB 351A	1	10,525.00	10,525.00
						Drafting tables and chairs installation for GEB 351A	1	8,000.00	8,000.00
						JCAE front doors	1	15,000.00	15,000.00
						Remodel CSB 102 to create offices, workspaces and storage for Custodial Services	1	185,000.00	185,000.00
						Remodel ITC 182 for student use area and replace carpet and furniture	1	18,000.00	18,000.00
						Remodel GEB 353A to accommodate more students including computer stations, monitors, and furniture	1	182,500.00	182,500.00
						Baseball stadium batting cages	1	70,000.00	70,000.00
						Student Center "Nook" sliding grill or gate for security	1	15,000.00	15,000.00
						Remodel HCDC 128 to a Toddler classroom	1	84,000.00	84,000.00
						Carpet replacements, projects, classrooms, etc.	1	190,000.00	190,000.00
				7202	Interior Services				
			Remodeling and Renovations Total					1,928,025.00	1,928,025.00
		54040	Library Books	4102	Library	Books	1	85,000.00	85,000.00
			Library Books Total					85,000.00	85,000.00
		54050	Furniture and Equipment	1103	Fine Arts	KayaCast Vacuum & Investent Machine Kit	1	5,000.00	5,000.00
						L&L EZ Jupiter Electric Kiln	1	7,000.00	7,000.00
						L&L Jupiter Electric Kiln	1	7,000.00	7,000.00
				1108	Theater	Curtain for Black Box Theater	1	22,000.00	22,000.00
						Avid Digital Mixer for Recording Studio in CoLab S4 Interface Device for Recording Arts	1	98,000.00	98,000.00
				1109	Music	Elliptical Cross Trainer; Replacing INV #56114	1	7,000.00	7,000.00
						Elliptical Cross Trainer; Replacing INV #56554	1	7,000.00	7,000.00
						Hand Ergometer	1	5,500.00	5,500.00
						NuStep	1	7,000.00	7,000.00
						VO2 Max/CardioCoach	1	11,500.00	11,500.00
				1128	Biology	Gel Doc Go Gel Imaging System with UV/Stain Free Tray	1	11,278.00	11,278.00
						Refrigerated Centrifuge	1	6,846.00	6,846.00
						Thermo Scientific NanoDrop One	1	10,923.00	10,923.00
				1129	Chemistry	SIL-40 Autosampler for Analytical and Semi-Prep HPLC	1	24,000.00	24,000.00
						HAL S3000 Medium Skin Tone Adult Simulator Package; Replacing INV# 56094	1	35,250.00	35,250.00
						NOELLE S574.100 Medium Skin Tone Labor & Delivery Patient Simulator Package; Replacing INV # 56306	1	39,500.00	39,500.00
						SUSIE S2400 Medium Skin Tone Patient Simulator Package	1	43,000.00	43,000.00
				1220	Emergency Medical Sence	ATLAS ALS with REALTi Sim Scope Mannequin; Replacing INV# 205-05050	1	11,350.00	11,350.00
						ATLAS ALS with REALTi Sim Scope Mannequin; Replacing INV# 205M35080009	1	11,350.00	11,350.00
						ATLAS ALS with REALTi Sim Scope Mannequin; Replacing INV# 3621-05014	1	11,350.00	11,350.00
						CAE Video System, Rooms LMN	1	47,000.00	47,000.00
						KANDI 4 Seat Electric Golf Cart	1	11,500.00	11,500.00
				1238	Neurodiagnostic Tecogy	NATUS Program Acquisition System; Replacing INV# 56304	1	8,000.00	8,000.00
						NATUS Program Acquisition System; Replacing INV# 56305	1	8,000.00	8,000.00
				1243	Practical Nursing	Bladder Scanner	1	12,000.00	12,000.00
						VICTORIA Simulator Replacement; Replacing INV# 56382	1	100,000.00	100,000.00
				1274	Horticulture	Seed Control Package for Greenhouse; includes software, exhaust fans, heaters, vents and addtl components	1	55,000.00	55,000.00
						Tabletop Sterilizer for Greenhouse; Replacing INV # 55592	1	21,000.00	21,000.00
				1277	Railroad Industrial Tehnology	Air Dryer	1	40,000.00	40,000.00
						Thermco Gas Mixer and installation	1	15,000.00	15,000.00
				1516	Anatomy Open Lab	Full Figure Nervous and Circulatory System	3	6,200.00	18,600.00
						Somso AS-1 Human Male 3 ft Model	3	7,500.00	22,500.00
						Somso Head and Neck BS 3	5	5,100.00	25,500.00
						Somso Transparent Torso Model with Blood Vessels & Head Numbering Key	1	11,000.00	11,000.00
						Somso-AS 1 Human Male 3 ft Model; Replacing INV # 55653, 53151	2	7,500.00	15,000.00
				4302	Printing Services	Crown Pallet Stacker and Crown Pallet Hand Truck Replacing #52684, #52617	2	20,000.00	40,000.00
						Ledco Laminator Replacing #54986	1	12,500.00	12,500.00
						Xante Impressia Inkjet Envelope Printer Replacing #55917	1	22,500.00	22,500.00
				4312	Video Services	Pedestals for Studio A Camera; 1 is Replacing INV# 55468, 2 are new	3	18,000.00	54,000.00
						Utility Cart	1	18,000.00	18,000.00
				5207	Athletics Director	Toyota Rav 4 Replacing #56608	1	14,579.00	14,579.00
						Toyota Rav 4 Replacing #56609	1	14,579.00	14,579.00
						1 Volleyball net replacement	1	6,700.00	6,700.00

Fund	Fund Name	Account	Account Description	Org	Org Name	Description	Qty	Unit Cost	Total Cost	
				5601	Athletic Training	New smaller training table	1	10,000.00	10,000.00	
						Stationary Plumbed Whirlpool bath 85 gallon	1	6,000.00	6,000.00	
				6321	Police Department	2025 Dodge Durango per State of KS contract w/ Davis-Moore, Inc.	1	55,000.00	55,000.00	
				6334	Warehouse / Postal Services	E-transit; Replacing INV # 56078	1	56,120.00	56,120.00	
						Golf Cart, Electric to replace existing unreliable cart that is no longer on asset list	1	11,500.00	11,500.00	
				6341	Transportation	Passenger Wagon, Ford Transit 350 Replacing #56356 (fleet vehicle)	1	45,000.00	45,000.00	
				6407	Project Management Office	Phone Replacement Project	1	1,200,000.00	1,200,000.00	
						Administrative Server workloads. Data Center Blade Server Replacements: JCCC Fixed Asset# 56213, 56214, 56215, 56218, 56219, 56220	6	37,000.00	222,000.00	
				6351	Network & Data Center Operatons	Network Switch Replacements (Cost moved from 7745 Org)	6	10,000.00	60,000.00	
						Furniture and Equipment for office remodels (non-project)	1	52,739.00	52,739.00	
				7102	Dir., Campus Services	Additional Ford Ranger Pickup	1	37,000.00	37,000.00	
				7201	Maintenance	New Golf Cart, Electric with Sides	1	13,000.00	13,000.00	
						New Topper for Plumbing's Ranger	1	8,000.00	8,000.00	
						ATV Riding Vacuums - replacing #56769, 56770, 56771	3	13,380.00	40,140.00	
				7301	Housekeeping Services	Automatic Floor Scrubber plus water and power dock - New	1	40,000.00	40,000.00	
						COM Dock Trash Compactor- Replacing #56429	1	46,800.00	46,800.00	
						CSB Dock Trash Compactor- Replacing #56430	1	37,500.00	37,500.00	
				7501	Grounds	Forklift, Hyster replacing 56013	1	45,000.00	45,000.00	
						ProGator 2020A, John Deere replacing #56465	1	35,000.00	35,000.00	
						Data Closet Switch Replacements (FADS, CTEC) Fixed Asset# 56593, 56595, 56614, 56599, 56597, 56594, 56592, 56598, 56596, 56587, 56586, 56591, 56584, 56585, 56583, 56578, 56580, 56582, 56589, 56579, 56581, 56590	28	10,017.86	280,500.00	
				7745	Information Technlgy Infrastrture					
				Furniture and Equipment Total					2,632,561.86	3,276,104.00
				54080	Building Improvements	Security Cameras Phase I replacements (160 cameras). Installed 2016-17 - HCDC, Gym, Student Center, LIB, GEB, COM	160	125.00	180,000.00	
						Wilson Pro Cell booster for MTC 115 Police Department	1	41,000.00	41,000.00	
						Wireless Access Points - FY25 3800 series WAP replacements Qty. 100	100	1,500.00	150,000.00	
				7102	Dir., Campus Services	Building maintenance for projects	1	9,563.00	9,563.00	
				Building Improvements Total					53,188.00	380,563.00
				0201 Ttal					698,774.86	5,669,692.00
0601	Adult Supplementary Education Fund	54050	Furniture and Equipment	1404	Transportation-Continuing Ed	New Vehicle to support increase in standard Driver's Ed course offerings	1	35,000.00	000.00	
				Furniture and Equipment Total					35,000.00	35,000.00
				0601 Ttal					000.00	35,000.00
0701	Motorcycle Driver Safety Fund	54050	Furniture and Equipment	1404	Transportation-Continuing Ed	JCCC training motorcycles	3	7,000.00	000.00	
						Adventure/ Sport Training Motorcycles for student use in Adventure Course	2	7,500.00	15,000.00	
				Furniture and Equipment Total					14,500.00	36,000.00
				0701 Ttal					500.00	36,000.00
2219	Carl Perkins Voc Improv Grant	54050	Furniture and Equipment	1271	Vocational Improvements	Advance Venipuncture Arm	2	5,450.00	900.00	
						Ferno Powercot	1	21,000.00	21,000.00	
						PocketNurse DemoDose Med Dispense C-Series Base	1	29,300.00	29,300.00	
						Unicus 4i Compressor/Three Port Fill Station w/ HMI Touch Screen	1	107,000.00	107,000.00	
						Venue Go R4 Ultrasound	1	48,150.00	48,150.00	
				Furniture and Equipment Total					210,900.00	216,350.00
				2219 Ttal					900.00	216,350.00
						Panasonic PT-RQ50K Projector replacement for Yardley Hall Inv# 56286	1	210,000.00	000.00	
				Furniture and Equipment Total					210,000.00	210,000.00
7111	Capital Outlay Fund	54050	Furniture and Equipment	1442	MTC Operations	AHU 1&2 Chilled water coil replacement	1	000.00	150,000.00	
				54080	Building Improvements	Air handler VFD replacement	1	48,000.00	48,000.00	
						Air handlers 3 & 4 replacement	1	150,000.00	150,000.00	
						Ash Tree removal/replacement				
						Fountain Square, Campus	1	125,000.00	125,000.00	
						Bleacher Inspections	1	3,000.00	3,000.00	
						Bleacher PM	1	15,000.00	15,000.00	
						Cabinet unit heater replacements	1	30,000.00	30,000.00	
						Campus-LED lighting improvements	1	100,000.00	100,000.00	
						Campus-Replace bad cast iron	1	100,000.00	100,000.00	
						Campus-Replace mixing valves	1	20,000.00	20,000.00	
						Ceiling Tile repair	1	60,000.00	60,000.00	
						Change out 480V Panel	1	10,000.00	10,000.00	
						Chilled Water Valve PM	1	30,000.00	30,000.00	
						Chiller repairs	1	20,000.00	20,000.00	
						Clouded window replacement	1	25,000.00	25,000.00	
						CSB install new distribution panel and EV charging stations	1	80,000.00	80,000.00	
						Data Room A/C replacement	1	1,000,000.00	1,000,000.00	
						Dental Vacuum replacement	1	25,000.00	25,000.00	
						Dock Lift replacement	1	30,000.00	30,000.00	
						Elevator repairs	1	50,000.00	50,000.00	
						Entrance tile replacement	1	60,000.00	60,000.00	
						Epoxy-Floors	1	20,000.00	20,000.00	
						Epoxy-walls	1	30,000.00	30,000.00	
						Exhaust Fan 4 - Carpenter Shop replacement	1	4,000.00	4,000.00	
						Exterior ADA Door Repair-Campus	1	30,000.00	30,000.00	

Fund	Fund Name	Account	Account Description	Org	Org Name	Description	Qty	Unit Cost	Total Cost
						Fire alarm communication upgrade	1	250,000.00	250,000.00
						Fire alarm device replacements	1	30,000.00	30,000.00
						Fire Door drop test	1	3,500.00	3,500.00
						GP-Install drain next to DI filter, run drain in crawl space to sump pump	1	8,000.00	8,000.00
						LED Lighting upgrade in Grounds Shop	1	25,000.00	25,000.00
						Masonry Repairs	1	200,000.00	200,000.00
						MTC lobby elevator modernization	1	250,000.00	250,000.00
						MTC small generator replacement & big generator add docking station	1	545,800.00	545,800.00
						Nerman/RC water flow test building	1	15,000.00	15,000.00
						Nerman-Replace domestic backflow	1	10,000.00	10,000.00
						OHEC - Operable Wall PM	1	15,000.00	15,000.00
						Painting (Classrooms/Corridors)	1	100,000.00	100,000.00
						Paver Repair	1	50,000.00	50,000.00
						RC, Nerman & Campus-Drinking fountain replacement	1	65,000.00	65,000.00
						RC-Replace domestic backflow	1	10,000.00	10,000.00
						Refinish oak interior doors and trim	1	50,000.00	50,000.00
						Replace AHU 2	1	350,000.00	350,000.00
						Replace exterior metal doors	1	50,000.00	50,000.00
						Replace Turf-Fountain Square	1	50,000.00	50,000.00
						Restroom Remodel, RC/MOCA	1	1,750,000.00	1,750,000.00
						Roof replacement-SCI	1	600,000.00	600,000.00
						Room 270 HVAC Study	1	15,000.00	15,000.00
						SC switch gear replacement	1	361,555.00	361,555.00
						SCI-Add domestic 3" pressure regulator before backflow	1	8,000.00	8,000.00
						Skylight Repairs	1	20,000.00	20,000.00
						Solar-SCI	1	500,000.00	500,000.00
						Tree Study update	1	50,000.00	50,000.00
						Utility Map Update	1	50,000.00	50,000.00
						VAV box replacement	1	100,000.00	100,000.00
						VFD replacement for Condenser water pumps - CWP9 & CWP7	1	10,000.00	10,000.00
						VFD replacements	1	40,000.00	40,000.00
						Water heater expansion tanks 4 in RC, 4 in Nerman	1	10,000.00	10,000.00
						Water Heater replacement - 2 in Nerman 119, GEB 134, HSC 103, ITC 169, ITC 173 & MTC 121	1	80,000.00	80,000.00
						WLB-Add domestic pressure regulator before backflow	1	8,000.00	8,000.00
						WLB-Replace sewage ejection pump and lid	1	75,000.00	75,000.00
			Building Improvements Total					7,969,855.00	7,969,855.00
7111 Ttal								179,855.00	8,179,855.00
7127 Campus Development Fund		54090	Land Improvements	7501	Grounds	Asphalt/Concrete Repair	1	525,000.00	000.00
						Parking Garage Repair-PGGG/RC	1	400,000.00	400,000.00
						Roadway/Parking Striping	1	75,000.00	75,000.00
			Land Improvements Total					1,000,000.00	1,000,000.00
7127 Ttal								000,000.00	1,000,000.00
7215 ITC Repair & Maintenance Reserve Fd		54080	Building Improvements	7102	Dir., Campus Services	ITC Repair & Maintenance Reserve	1	250,000.00	000.00
			Building Improvements Total					250,000.00	250,000.00
7215 Ttal								250,000.00	250,000.00

VI. Five Year Budget Projection and Supplemental Financial Analysis

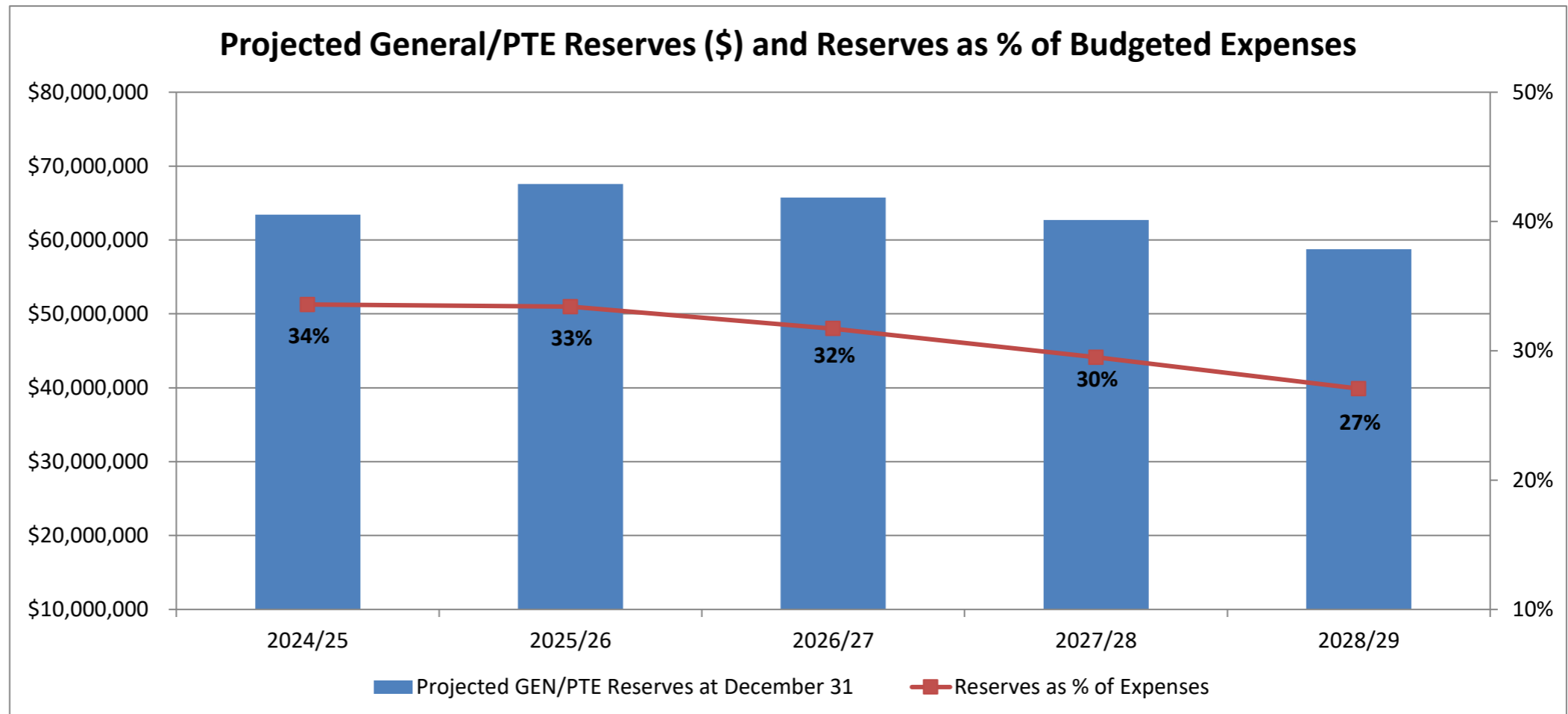
JCCC FIVE YEAR BUDGET PROJECTION
STATEMENTS OF REVENUES AND EXPENSES - GENERAL/PTE FUNDS
YEARS ENDING JUNE 30, 2025 TO 2029

4/9/2024	Actual	Budget	PROJECTED BUDGETS				
Revenues	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>
Ad Valorem Property Taxes	\$ 114,389,039	\$ 121,189,898	\$ 128,894,722 6%	\$ 132,881,330 3%	\$ 136,575,981 3%	\$ 140,381,471 3%	\$ 144,301,127 3%
Tuition and Fees	26,354,262	26,663,775	28,724,481 8%	28,724,481 0%	28,724,481 0%	28,724,481 0%	28,724,481 0%
State Aid	27,029,958	26,448,697	26,491,819 0%	26,491,819 0%	26,491,819 0%	26,491,819 0%	26,491,819 0%
Investment Income	2,437,075	1,000,000	2,000,000 100%	2,000,000 0%	2,000,000 0%	2,000,000 0%	2,000,000 0%
Other Income	4,148,759	3,668,569	4,035,426 10%	4,035,426 0%	4,035,426 0%	4,035,426 0%	4,035,426 0%
Total Revenue	\$ 174,359,093	\$ 178,970,939	\$ 190,146,449	\$ 194,133,056	\$ 197,827,707	\$ 201,633,197	\$ 205,552,852
Expenses			ESTIMATED ACTUALS				
Salaries and Benefits	\$ 122,708,554	\$ 138,400,933	\$ 144,029,883 4%	\$ 148,063,200 3%	\$ 152,234,820 3%	\$ 156,550,391 3%	\$ 161,015,816 3%
Current Operating & Grants	28,517,005	32,354,539	35,413,654 9%	36,121,927 2%	36,844,366 2%	37,581,253 2%	38,332,878 2%
Capital	14,040,716	4,281,145	5,672,692 33%	14,400,000 154%	14,570,000 1%	14,748,500 1%	13,935,925 -6%
Debt Service	3,658,343	3,689,738	3,687,988 0%	3,688,988 0%	3,685,488 0%	3,689,238 0%	3,686,138 0%
Total Expenses	\$ 168,924,618	\$ 178,726,355	\$ 188,804,217	\$ 202,274,117	\$ 207,334,674	\$ 212,569,382	\$ 216,970,757
Estimated amount used	\$ 171,577,301	\$ 181,252,048	\$ 181,252,048	\$ 194,183,152	\$ 199,041,287	\$ 204,066,606	\$ 208,291,927
Net Change	<u>\$ 5,434,475</u>	<u>\$ 7,393,638</u>	<u>\$ 8,894,401</u>	<u>\$ (50,097)</u>	<u>\$ (1,213,580)</u>	<u>\$ (2,433,409)</u>	<u>\$ (2,739,074)</u>
Percentage Used	92%	96%	96%	96%	96%	96%	96%

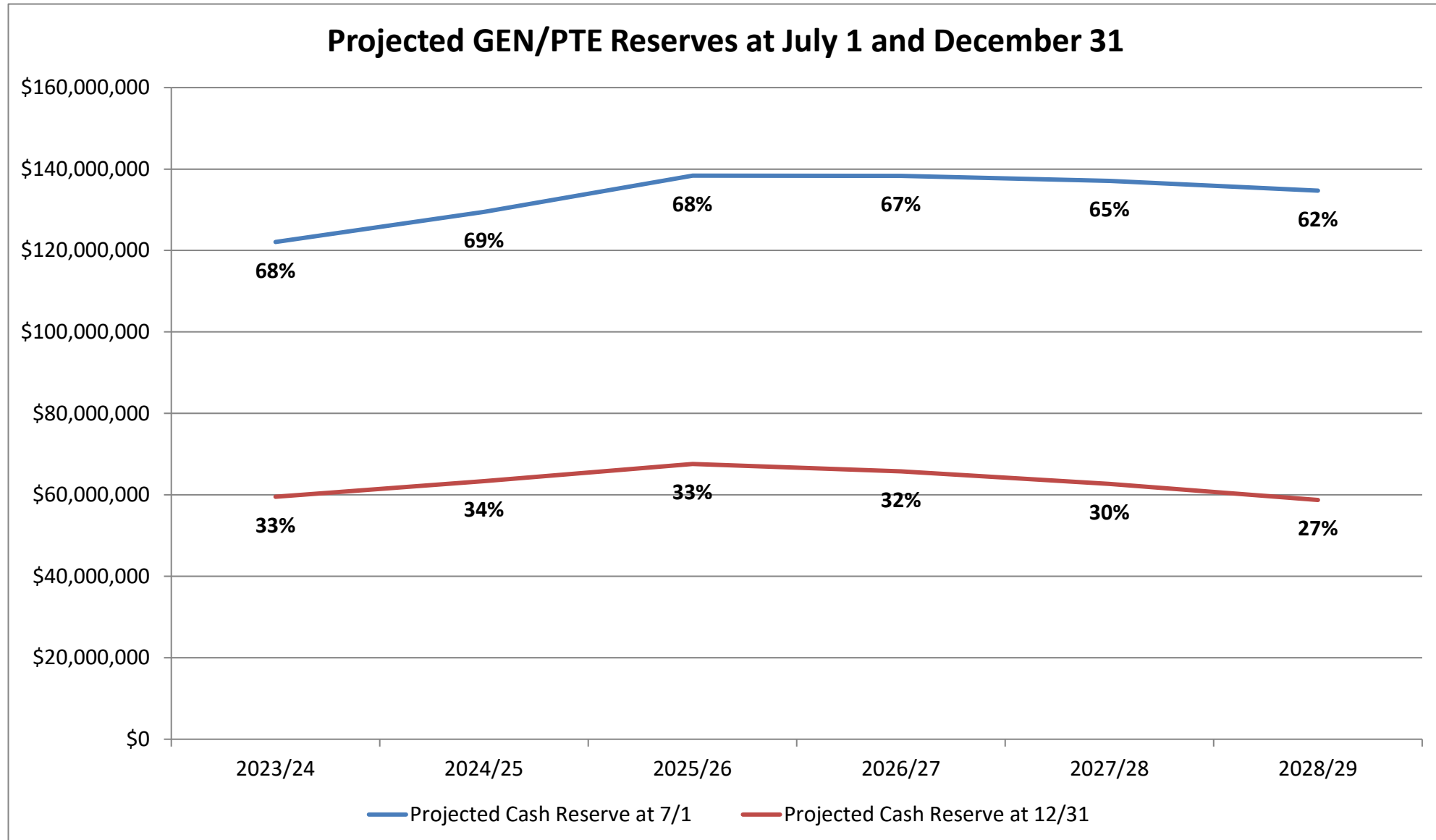
**JCCC FIVE YEAR BUDGET PROJECTION
GENERAL/PTE FUNDS RESERVE ANALYSIS
FISCAL YEARS ENDING JUNE 30, 2025 TO 2029**

4/5/2024

General/PTE Funds	Budget	PROJECTED BUDGETS				
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>
Beginning Balance	\$ 122,092,826	\$ 129,486,464	\$ 138,380,864	\$ 138,330,769	\$ 137,117,188	\$ 134,683,779
Total Budgeted Expenses	178,726,355	188,804,216	202,274,116	207,334,674	212,569,382	216,970,757
Reserve Benchmark: JCCC Board Policy - Minimum 25% of Budget	44,681,589	47,201,054	50,568,529	51,833,669	53,142,345	54,242,689
Estimated Reserve at 12/31:						
Beginning Balance at 7/1	\$ 122,092,826	\$ 129,486,464	\$ 138,380,864	\$ 138,330,769	\$ 137,117,188	\$ 134,683,779
Differential - revenue received less % of budget expended	62,554,224	66,081,476	70,795,940	72,567,136	74,399,284	75,939,765
Estimated Reserve at 12/31:	\$ 59,538,602	\$ 63,404,989	\$ 67,584,924	\$ 65,763,633	\$ 62,717,905	\$ 58,744,014
Variance between Estimated Reserve and Policy Minimum	\$ 14,857,013	\$ 16,203,934	\$ 17,016,395	\$ 13,929,964	\$ 9,575,560	\$ 4,501,325
Estimated Reserve at 12/31 as % of Budgeted Expenses		33%	34%	33%	32%	30%
						27%

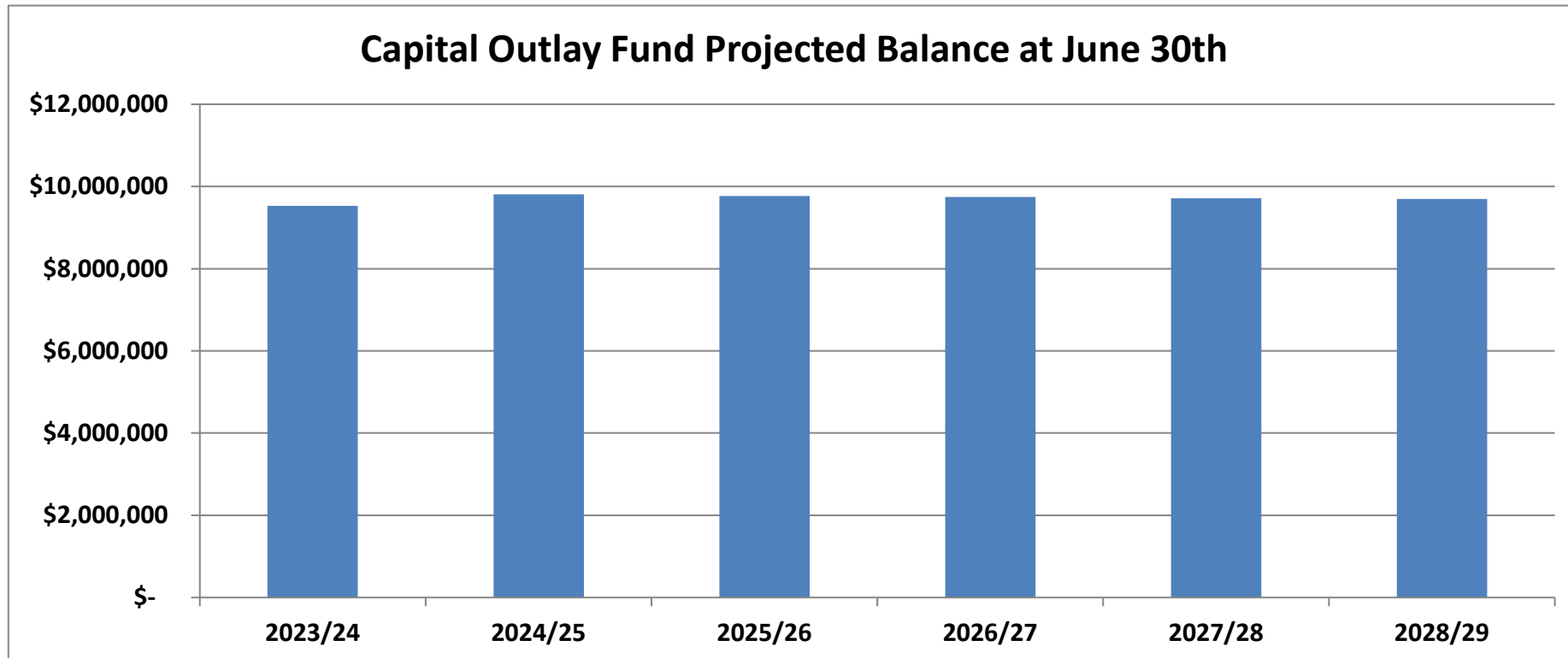


**JCCC FIVE YEAR BUDGET PROJECTION
 PROJECTED UNENCUMBERED CASH RESERVES AT JULY 1 & DECEMBER 31
 GENERAL/PTE FUNDS
 FISCAL YEARS 2024 TO 2029**



**JCCC FIVE YEAR BUDGET PROJECTION
CAPITAL OUTLAY FUND RESERVE ANALYSIS
FISCAL YEARS ENDING JUNE 30, 2025 TO 2029**

	Budget	PROJECTED BUDGETS				
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>
Significant Assumptions:						
Ad Valorem Property Tax Revenues	\$7,887,798	\$8,464,378	\$8,709,853	\$8,972,276	\$9,222,275	\$9,479,774
Budgeted Capital Outlay Expenditures	\$7,305,500	\$8,179,855	\$8,750,000	\$9,000,000	\$9,250,000	\$9,500,000
Total Mill Levy	8.131	8.111	8.111	8.111	8.111	8.111
Capital Outlay Levy portion	0.50	0.50	0.50	0.50	0.50	0.50
Est. Assessed Valuation Change	11.00%	7.00%	3.00%	3.00%	3.00%	3.00%

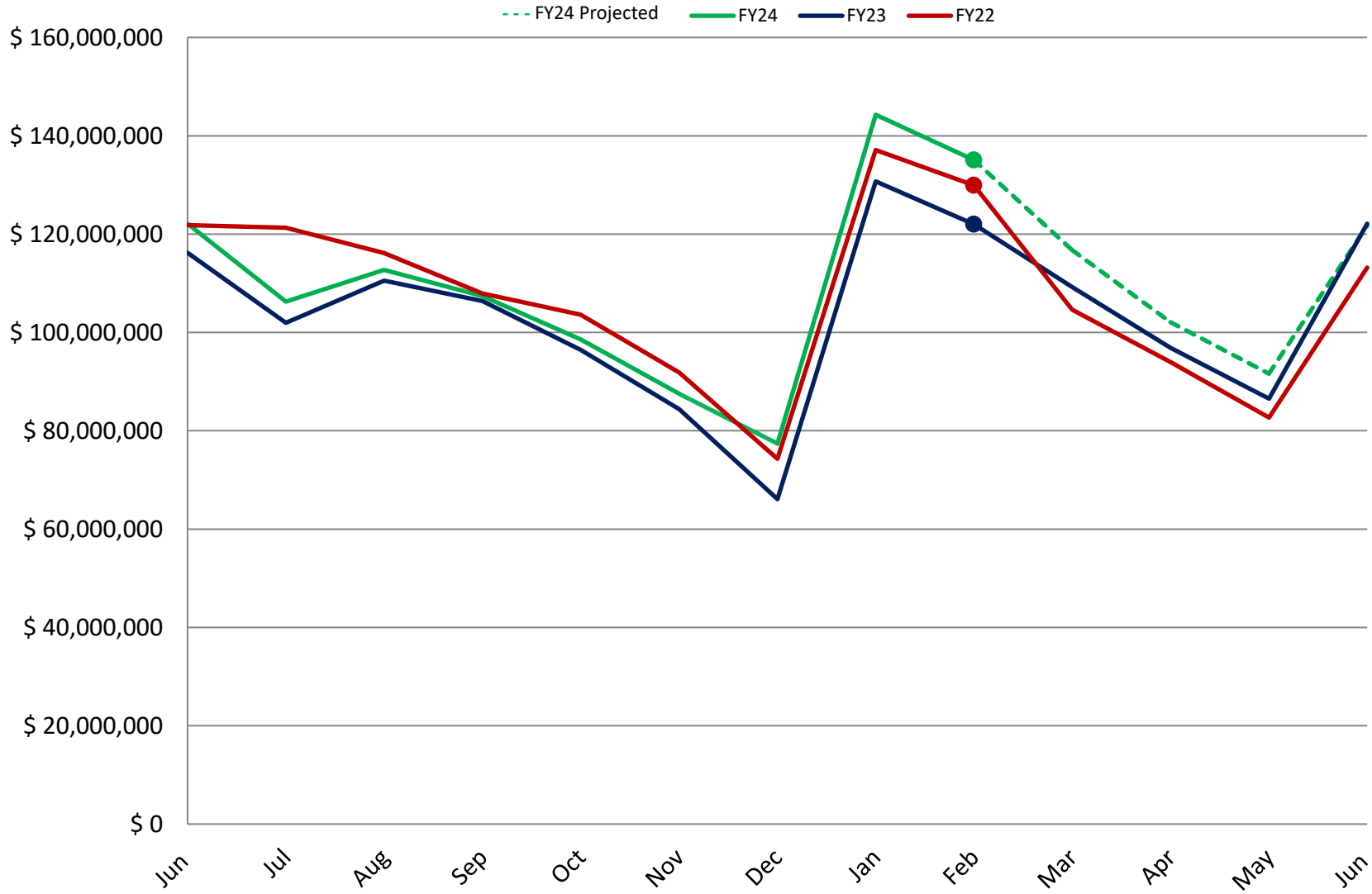


**JCCC FIVE YEAR BUDGET PROJECTION
DEBT SERVICE SCHEDULE
YEARS ENDING JUNE 30, 2025 TO 2029**

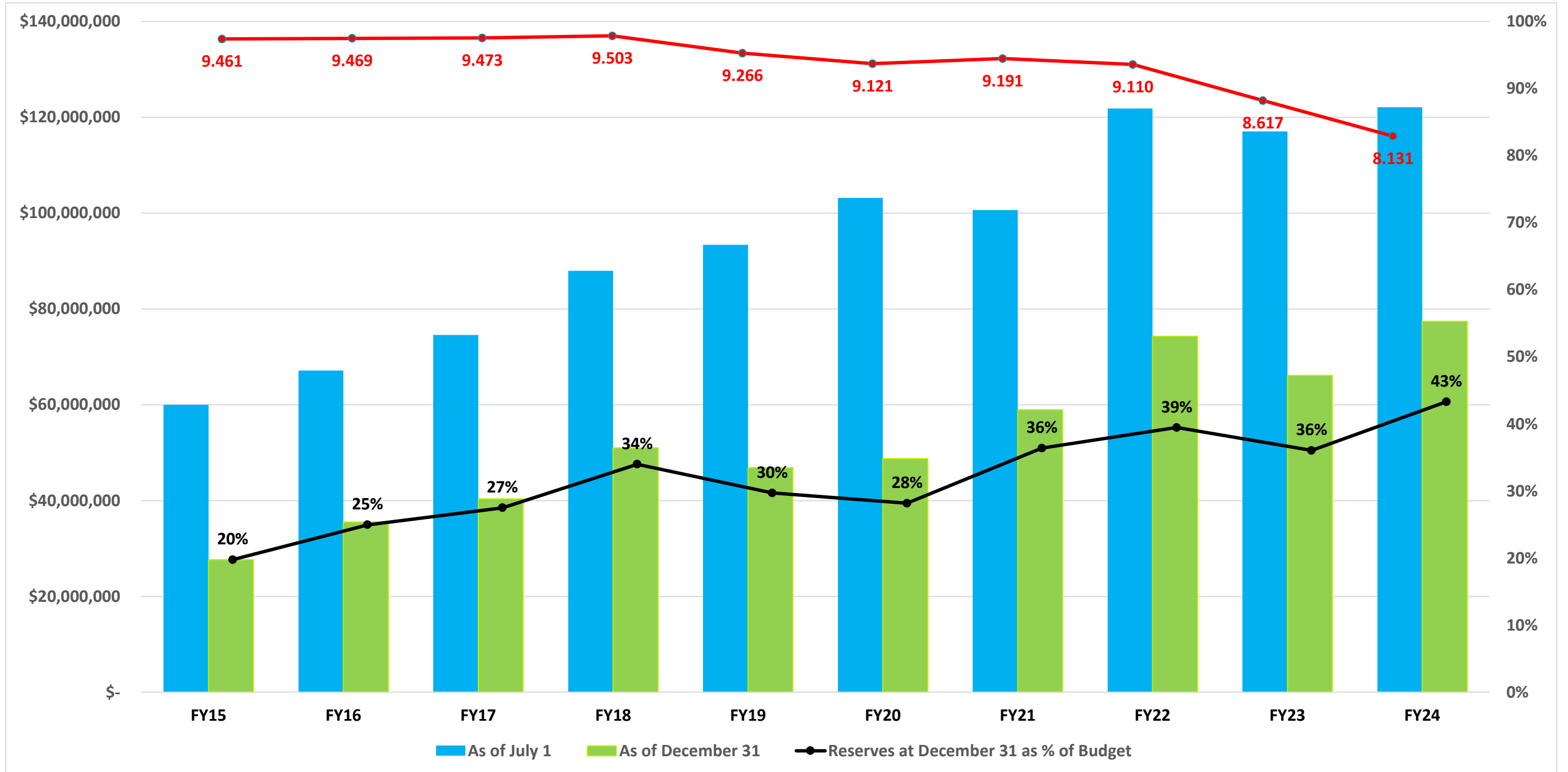
4/5/2024

	Budget	PROJECTED BUDGETS				
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>
DEBT SERVICE SCHEDULE						
SUMMARY BY FUND:						
General/PTE Fund	\$ 3,688,238	\$ 3,686,488	\$ 3,688,988	\$ 3,685,488	\$ 3,689,238	\$ 3,686,138
Capital Outlay Fund	0	0	0	0	0	0
Revenue Bonds Debt Service Fund	1,704,650	1,713,700	1,705,500	1,705,050	1,727,100	0
	<u>5,392,888</u>	<u>5,400,188</u>	<u>5,394,488</u>	<u>5,390,538</u>	<u>5,416,338</u>	<u>3,686,138</u>
DETAIL:						
Series 2012 Revenue Bonds						
Principal - Revenue Bond DS Fund	195,000	200,000	200,000	195,000	205,000	0
Interest - Revenue Bond DS Fund	17,950	14,000	10,000	6,050	2,050	0
Total Payments	212,950	214,000	210,000	201,050	207,050	0
Series 2017 COPs						
Principal - General Fund	2,180,000	2,290,000	2,410,000	2,530,000	2,650,000	2,755,000
Interest - General Fund	1,508,238	1,396,488	1,278,988	1,155,488	1,039,238	931,138
Total Payments	3,688,238	3,686,488	3,688,988	3,685,488	3,689,238	3,686,138
Series 2019 Revenue Bonds						
Principal - Revenue Bond DS Fund	1,270,000	1,330,000	1,380,000	1,445,000	1,505,000	0
Interest - Revenue Bond DS Fund	221,700	169,700	115,500	59,000	15,050	0
Total Payments	1,491,700	1,499,700	1,495,500	1,504,000	1,520,050	0
TOTAL	<u>\$ 5,392,888</u>	<u>\$ 5,400,188</u>	<u>\$ 5,394,488</u>	<u>\$ 5,390,538</u>	<u>\$ 5,416,338</u>	<u>\$ 3,686,138</u>

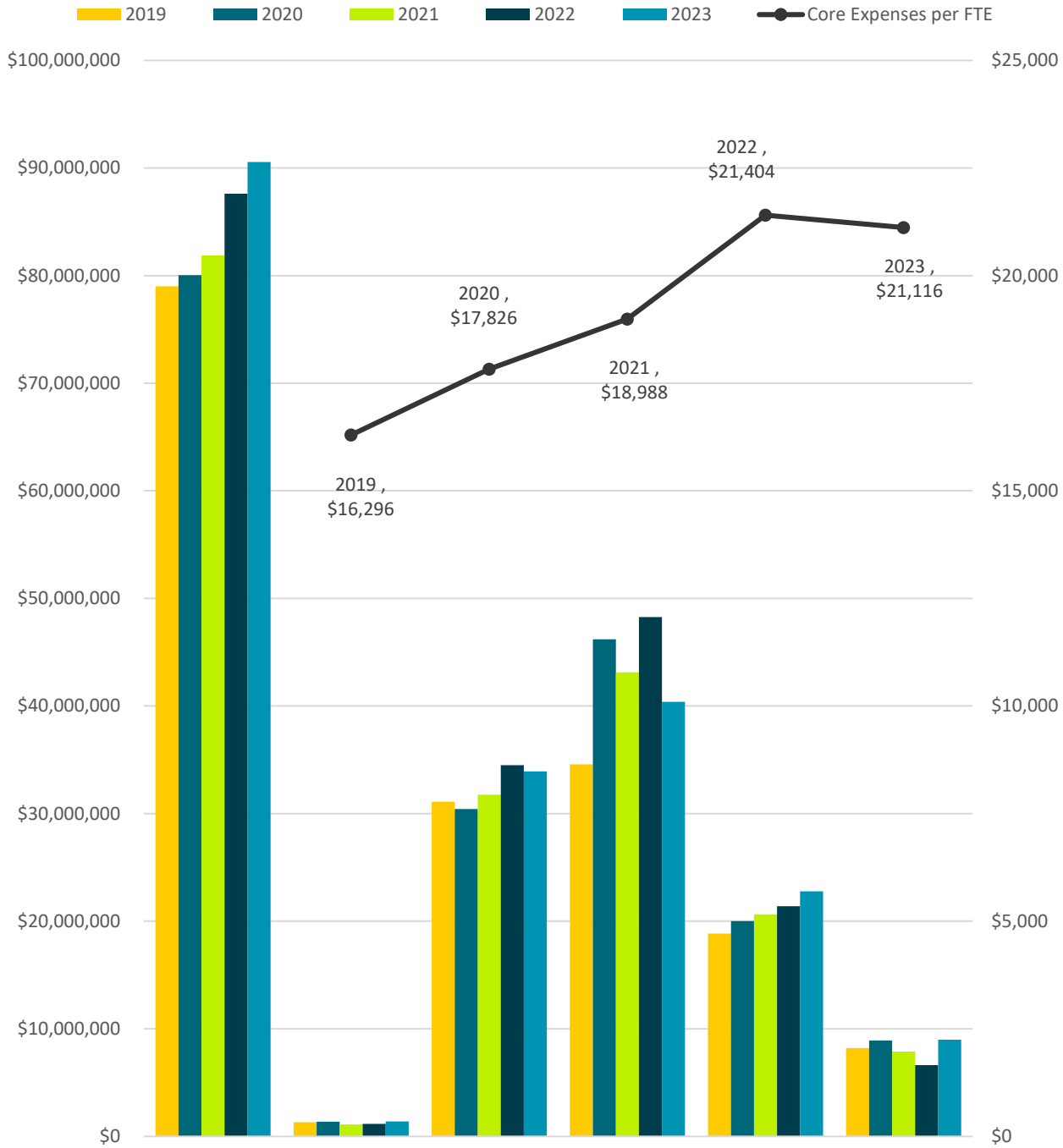
General/Post-Secondary Technical Education (PTE) Funds Unencumbered Cash 3 Yr Monthly Trend



**JOHNSON COUNTY COMMUNITY COLLEGE
FY 2024-25 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	Service	Support	Support	Services	Other	TOTAL	Student FTE
2019	\$79,005,622	\$1,312,619	\$31,113,996	\$34,587,796	\$18,845,237	\$8,216,609	\$173,081,879	10,621
2020	\$80,048,216	\$1,374,477	\$30,434,273	\$46,188,088	\$20,002,117	\$8,909,032	\$186,956,203	10,488
2021	\$81,863,654	\$1,120,338	\$31,761,260	\$43,133,956	\$20,636,729	\$7,886,051	\$186,401,988	9,817
2022	\$87,618,569	\$1,168,486	\$34,501,709	\$48,263,620	\$21,380,473	\$6,615,028	\$199,547,886	9,323
2023	\$90,551,440	\$1,389,447	\$33,911,796	\$40,387,790	\$22,788,225	\$8,978,287	\$198,006,985	9,377

**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.

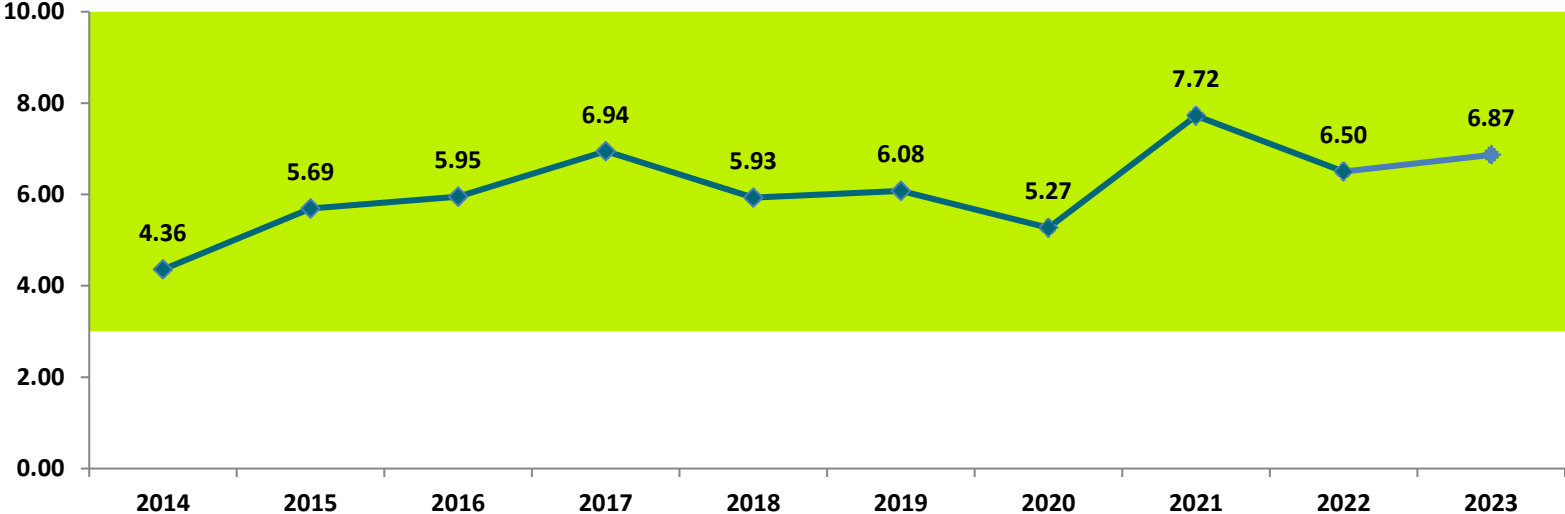
Public Service: A functional expense category that includes expenses for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory service, reference bureaus, and similar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

■ Ideal > 3.00 ◆ JCCC



**JOHNSON COUNTY COMMUNITY COLLEGE
WORKERS COMPENSATION RESERVE FUND**

Unencumbered cash balance June 30, 2023	\$258,160
Revenue:	
Investment Income	5,000
Other Income	400,000
	405,000
Expense:	
Workers Compensation Expenses	(275,000)
Estimated unencumbered cash balance June 30, 2024	\$388,160
Revenue:	
Investment Income	5,000
Other Income	0
	5,000
Expense:	
Workers Compensation Expenses	(150,000)
Budgeted unencumbered cash balance June 30, 2025	\$243,160

Nondiscrimination Policy

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



JOHNSON COUNTY
COMMUNITY COLLEGE

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