



**KENTUCKY COMMUNITY AND  
TECHNICAL COLLEGE SYSTEM**

---

**2020-21  
ANNUAL BUDGET**

**APPROVED BY THE KCTCS BOARD OF REGENTS  
JUNE 12, 2020**

**PRESIDENT JAY K. BOX**



---

**Gail R. Henson, Ph.D.**  
Chair

**Lisa V. Desmarais**  
Vice Chair

**Damon V. Allen**  
**Karen A. Finan**  
**Wynetta J. Fletcher, DNP, APRN**  
**Angela Fultz, Ph.D.**  
**Chris Girdler**  
**Jonathan McDermott**  
**Rhonda Rose**  
**Marcia L. Roth**  
**James Lee Stevens**  
**Jacqueline Teehan**  
**Tammy C. Thompson**  
**Mark A. Wells**

---

**President**  
**Jay K. Box, Ed.D.**

June 30, 2020

Board of Regents  
Kentucky Community and  
Technical College System

Dear Members:

I am pleased to provide to you the KCTCS 2020-21 Annual Budget and the 2020-21 Annual Budget Adoption Resolution as approved at your June 12, 2020 meeting.

This budget has been developed with the understanding that we are living in uncertain times which may impact our financial situation during the year. But even with the challenges of the COVID-19 pandemic, I believe this budget continues to support the pursuit and attainment of the KCTCS's mission: "to enhance the quality of life and the employability of the citizens of the Commonwealth by serving as the primary provider of College and Workforce Readiness, Transfer Education, and Workforce Education and Training", the *KCTCS Strategic Plan 2016-2022*, and the *KCTCS Plan for a Competitive Commonwealth*.

Sincerely,



Jay K. Box, Ed.D.  
President



**Kentucky Community and Technical College System**  
**Board of Regents**

**2020-21 Annual Budget Adoption Resolution**

**Be it Resolved**, that upon due consideration and upon recommendation of the Kentucky Community and Technical College System (KCTCS) President, the following operating budget authorizations totaling \$907,922,900 are approved for KCTCS for the fiscal year beginning July 1, 2020, and ending June 30, 2021. Of this amount, \$599,432,900 are unrestricted current funds; and \$308,490,000 are restricted funds from sources such as federal, state, private gifts, grants, contracts, or appropriations.

**Be it Resolved**, that upon due consideration and upon recommendation of the KCTCS President, the capital budget authorization totaling \$49,300,000 from agency and other funds is approved, contingent upon receipt and availability of those funds for KCTCS for fiscal year beginning July 1, 2020, and ending June 30, 2021.

In the event current fund revenues now estimated should not be realized, the KCTCS President shall take appropriate action to reduce budget authorizations to amounts sufficient to ensure that expenditures do not exceed available revenues. The KCTCS President shall report to the Board in advance any major deviations from the approved operating budget.

In the event actual annual revenues exceed estimated revenues, the KCTCS President may authorize an increase in the current funds' expenditure budget up to 2.0 percent of the Board's authorized expenditure level. Increases greater than 2.0 percent of the authorized expenditure budget must have prior approval of the Board.


The KCTCS Quarterly Financial Report shall contain sections that reflect the KCTCS July 1 opening budget, amendments to the opening budget, and expenditures to date. This report shall provide the necessary detail for amending the budget as permitted by this resolution.

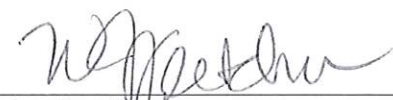
The purchase of any item of equipment greater than \$200,000 must have prior approval of the Board of Regents and must be contained in the Biennial Legislative Appropriations Act in accordance with KRS Chapter 45. A capital construction project with a scope greater than \$1,000,000 must have the prior approval of both the KCTCS Board of Regents and the Commonwealth Capital Projects and Bond Oversight Committee. Equipment and capital construction projects with scopes greater than these amounts shall be reported as part of the KCTCS Quarterly Financial Report.

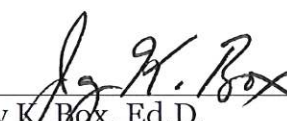
All units and individuals within KCTCS incurring financial obligations of KCTCS funds resulting from this authorization shall observe and adhere to applicable laws, regulations, and policies of the Commonwealth of Kentucky and the KCTCS Board of Regents, which govern the expenditure and disbursement of funds. Heads of the various budget units shall not authorize nor incur financial obligation in excess of the budget authorization for that budgetary unit.

This budget and its provisions will be effective July 1, 2020, through June 30, 2021.

ADOPTED, this twelfth day of June 2020.

  
Gail R. Henson, Ph.D., Chair  
KCTCS Board of Regents

  
Wendy Fletcher, DNP, APRN, FNP-BC, FAANP  
Secretary  
KCTCS Board of Regents

  
Jay K. Box, Ed.D.  
KCTCS President

## TABLE OF CONTENTS

### Section A

Executive Summary.....	A-1
Graph 1 - Revenues .....	A-5
Graph 2 - Expenses.....	A-6
Tuition and Charges.....	A-7

### Section B

KCTCS Revenue Summary.....	B-1
KCTCS Expense Summary .....	B-5

### Section C

Revenue and Expenditure Detail .....	C-1
--------------------------------------	-----

### Section D

Capital Projects Introduction .....	D-1
Capital Projects.....	D-2
KCTCS Lease Summary .....	D-5

### Section E - Appendix

Current Fund Revenues and Expenditures Operational Definitions .....	E-1
--	-----

## **EXECUTIVE SUMMARY KCTCS 2020-21 ANNUAL BUDGET**

### **Introduction**

The Kentucky Community and Technical College System (KCTCS) is the Commonwealth's largest provider of postsecondary education and workforce training. The annual budget is developed with specific goals in mind, including internal and external expectations and the KCTCS mission, vision, and strategic goals as outlined in the current strategic plan.

The top priority for KCTCS's budget is to allow the System's 16 colleges to provide a top-quality education at the most affordable cost to students while maintaining sound stewardship of financial resources.

### **Impact of COVID-19 on 2020-21**

The COVID-19 pandemic is expected to have a financial impact on fiscal year (FY) 2020-21. There are three main areas within KCTCS that will likely experience material impact. The first, and most apparent, relates to projected enrollment declines and the related effect on tuition revenue. With safety concerns as of the printing of this document, students are not currently enrolling in classes at the level of previous years. Possible enrollment declines can cause a significant effect on tuition – KCTCS' largest revenue stream. The second area of impact is on state appropriation. With state revenues in significant decline, KCTCS may receive reductions in state appropriation for the FY 2020-21. Finally, the increased safety restrictions and safeguard needs will impact class scheduling and delivery of courses. KCTCS classes are being modified to facilitate less in-person contact by restricting in-person class sizes and moving classes to online or hybrid-online delivery modes. Increased expenditures are anticipated to support the instruction, technology, and student support services of the online and hybrid-online delivery modes.

The *KCTCS 2020-21 Annual Budget* will:

- Fund fixed cost increases in utilities, property and casualty insurance, and facility operating costs.
- Fund fixed cost increases in current employee benefits programs.
- Fund the cost of faculty promotions.
- Maintain a nonrecurring (NR) budget reserve for each college, the systemwide operations and support programs, the Fire Commission, and the Kentucky Board of Emergency Medical Services (KBEMS).
- Provide limited safeguards against a potential state appropriation reduction and enrollment declines through the strategic uses of prior year operating fund balances and reserves.

Over the past few years, KCTCS has implemented initiatives to maintain enrollments, increase retention and maximize the use of its resources. Some of the initiatives include:

- Dedicated additional resources to support and expand online course/degree offerings.
- Increased partnerships with state universities to expand transfer agreements to increase enrollment options for students.
- Increased marketing efforts to grow enrollment.
- Focused programming on high wage – high demand jobs.
- Phased out, suspended, or eliminated programs with low enrollment.
- Dedicated resources to increase support of dual credit education by actively participating in the Kentucky Dual Credit Scholarship program.
- Renegotiation of system contracts increasing efficiencies and maximizing use of KCTCS financial resources.



- Implemented a number of energy management systems that will optimize the performance of KCTCS utilities and reduce fixed cost expenditures.
- Re-engineered processes, procedures, and operations to generate additional efficiencies and to promote greater effectiveness. (Examples include: Performance Funding reallocation among colleges, shared payroll services, and college innovation and entrepreneurial activities and programs.)

This budget is based on research, best practices, and decisions evolving from the COVID-19 pandemic, adapting to the current crisis with fiscal outlook for the long term, and decisions which are fiscally prudent and significant for KCTCS's stakeholders. This KCTCS 2020-21 Annual Budget was developed to be mindful of the impact to students, faculty, and staff while positioning KCTCS for a brighter future.

This budget and its provisions will be effective for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

### **Budget Categories**

The *KCTCS 2020-21 Annual Budget* contains the operating budget and the capital budget and is consistent with compliance specifications of KRS 164A.565 and standards as defined by the National Association of College and University Business Officers (NACUBO).

The KCTCS operating budget includes current funds revenue and expenditures. Current funds revenue consists of unrestricted revenue, primarily comprised of state appropriations, tuition, and other charges for services; and restricted revenue including federal funds for student financial aid and other sponsored projects. The capital budget provides a listing of property leases and major capital projects (both authorized and planned) along with their associated sources of funding.

The budget format includes the following components:

- Revenue summary
- Expense summary by program classification structure and by expenditure category
- Revenue and expense detail for 2020-21
- Capital projects (authorized and planned) and property leases

### **2020-21 Annual Budget**

The *KCTCS 2020-21 Annual Budget*, submitted to the Board of Regents for approval on June 12, 2020, is the KCTCS financial plan for the fiscal year beginning July 1, 2020, and ending June 30, 2021. The operating budget totals \$907,922,900 of which \$599,432,900 is unrestricted funds and \$308,490,000 is restricted funds.

### **Revenue Highlights**

KCTCS receives two basic types of revenue: restricted and unrestricted (pages B-1 and B-3). The graph on page A-5 shows a summary of both restricted and unrestricted revenue by fund source.

Unrestricted revenue is received without specific restrictions on its use and is used to support the Education and General (E&G) activities of the institution. Unrestricted revenue includes tuition, state allocation, charges for services, and other miscellaneous unrestricted revenue. Unrestricted revenue can be designated or undesignated. Activities such as KCTCS TRAINS and the KCTCS Board of Regents required reserve are examples of designated unrestricted funds. The largest source of unrestricted funds is tuition and fees revenue (39 percent, page B-3). Pages A-7 and A-8 show the 2020-21 tuition and fee rates as well as the



authorized services for which additional charges may be assessed. This operating budget includes the increased revenue anticipated from the 2020-21 tuition and fee rates along with charges for other services.

Restricted revenue is revenue that is gifted or granted to KCTCS for a specific purpose (the donor imposes restrictions on how the funds are to be used). Restricted revenue includes grants, gifts, and other restricted revenue. Restricted revenue can be temporarily or permanently restricted. If temporarily restricted, funds are reclassified when conditions the donor placed on the gift/grant has expired or due to the passage of time. The largest source of the restricted revenue is from governmental grants and contracts, both federal and state (92 percent, page B-3). Included within this source of funds is funding for student financial aid, Title II Perkins, and other sponsored activities.

### **CARES Act**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act provides formula-based funding to higher education institutions based on enrollment. The CARES Act provides 50 percent of the total funding for emergency financial aid grants to students whose lives have been disrupted and many who are facing financial challenges and struggling to make ends meet. An additional 50 percent of CARES Act funding may be used to support KCTCS colleges for associated cost from significant changes to the delivery of instruction due to the pandemic. KCTCS colleges were approved to draw down up to \$35,893,200 in CARES Act funding; of which \$17,946,600 is used to support our students with emergency financial aid grants; and \$17,946,600 to support KCTCS college institutional expenses due to the coronavirus. Each portion of this funding requires specific criteria and must meet federal reporting and auditing guidelines.

### **Use of Unrestricted Operating Fund Balances and Reserves**

Coupled with the CARES Act funding, unrestricted operating fund balances and reserves may be used to mitigate the impacts to programs and services that support KCTCS students, the increased needs for student access online technology, and student support service needs. Unrestricted operating fund balances have traditionally been directed to reallocation for physical asset preservation, such as deferred maintenance, capital equipment replacement, entrepreneurial investment in program startup and equipment, and other one-time strategic purposes; but will be redirected as necessary in FY 2020-21 to weather the effects of the COVID-19 pandemic as a transition to the new normalcy.

### **Expenses Highlights**

The budget includes the allocation of funds based on the budget development priorities as previously identified in the Executive Summary.

The table on page B-5 shows the distribution of planned expenditures of both the restricted and unrestricted revenue, summarized by program classification structure and expense category. The graph on page B-7 shows the same information in a graphical format.

### **Capital Asset Authorizations**

Capital investment creates or improves assets with a multi-year life; assets that will last longer than one operating budget period. The capital section of this document contains a list of all KCTCS capital projects identified and authorized in the enacted budget approved during the 2020 Regular Session of the General Assembly.

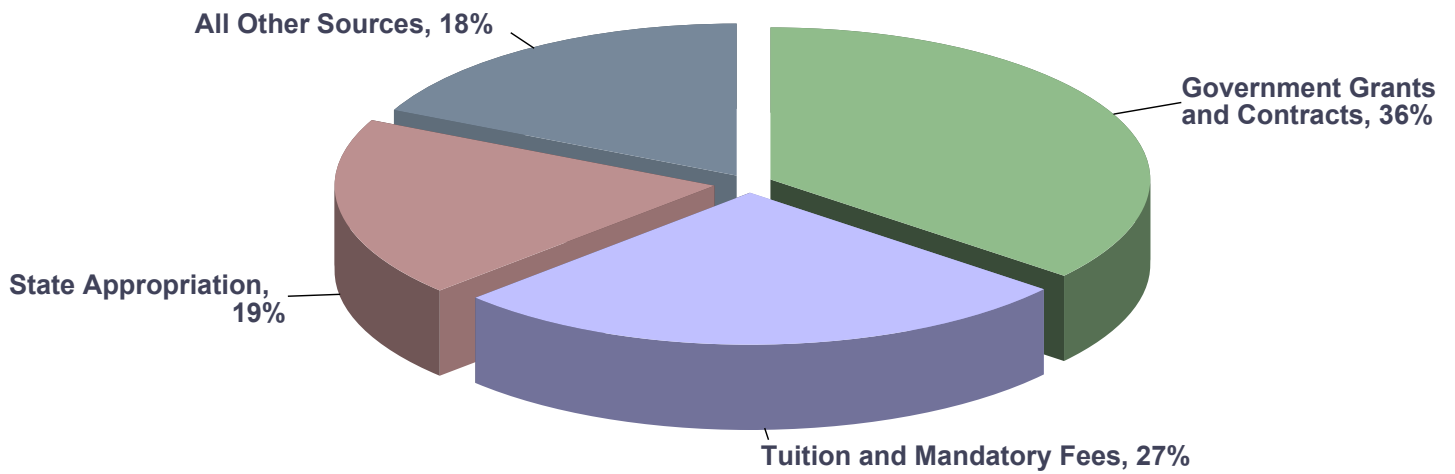
The capital authorizations total \$49,300,000 and include new facility construction and major renovation projects.

### **Capital Asset Budget**

KCTCS includes a listing and brief description of the capital budget for authorized and planned projects. The 2020-21 budget includes both prior year fund balance and operating funds that may be expended in 2020-21 for projects contingent on the effects of the COVID-19 pandemic to state appropriation and enrollment. These funds are displayed on the budget page of the applicable KCTCS college and included in the summary pages

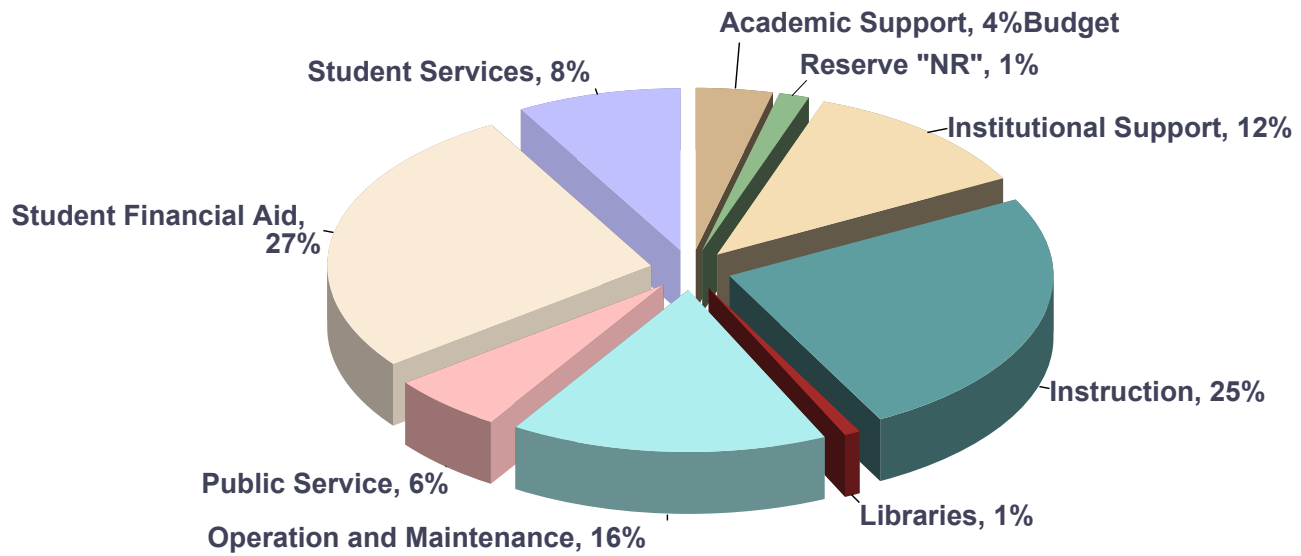
**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 TOTAL OPERATING BUDGET**

**UNRESTRICTED AND RESTRICTED  
GRAPH 1-REVENUES**



**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 TOTAL OPERATING BUDGET**

**UNRESTRICTED AND RESTRICTED  
GRAPH 2-EXPENSES**



## KCTCS TUITION AND CHARGES FOR 2020-21

	<u>Resident</u>	<u>Nonresident</u> <u>Contiguous</u> <u>Counties</u>	<u>Other</u>
<b>Tuition Per Credit Hour</b>	\$ 179	\$ 358	\$ 627
<b>Tuition for On-Line Courses</b>	\$ 179	\$ 179	\$ 179
<b>Mandatory Student Fee, per credit hour</b>	\$ 8	\$ 8	\$ 8

### CHARGES FOR SERVICES

#### General

ABLE  
 ACT/SAT Course Charge  
 ACT/SAT Test Charge  
 Application Charge  
 Childcare Services  
 College Level Examination Program (CLEP) Test Charge  
 Consortium/transfer agreements  
 Copying Services  
 Customized Clinical or Lab Charge  
 Customized Course and/or Testing Charge  
 Digital Literacy Test  
 Diploma/Credential Replacement  
 Dual Credit Charge for students who receive a 100% tuition scholarship (waiver)  
 High School Student Textbook Rental  
 ID Badge Replacement  
 ID Badge Specialty Badge  
 International Travel Insurance (students studying abroad)  
 International Student Application Charge  
 KCTCS Payment Plan Service Charge  
 Kentucky Educational Television (KET) Charge  
 Late Payment / Late Registration / Reinstatement Charge  
 Liability Insurance (Health and Personal services students)  
 Live Work Shop Charge  
 National League of Nursing (NLN) Comprehensive Test  
 National League of Nursing (NLN) Pre-admission Exam  
 National Occupational Competency Testing Institute (NOCTI) Exams and other graduation exams  
 Online Course Charges (Online/Hybrid courses)  
 Parking Charge  
 Pass-through Charges  
 Personal Safety Equipment  
 Portfolio Review for Assessment of College Credit  
 Proctored Tests: KCTCS classes  
 Proctored Tests: for non-KCTCS classes  
 Professional Licensure/Certification Testing  
 Returned Check Charge  
 Security Charge - Urban Campuses only  
 SGA Voluntary Activity Charge

Special Examination for Credit -- Practical Exam  
 Special Examination for Credit -- Written Exam  
 Stop Payment - Voided Check Charge  
 Sylvan  
 Testing - Retakes of any test  
 Tickets (Entertainment)  
 Transcript (Additional Copies)  
 Transcript (Faxed)  
 Transcript (On Demand)  
 West Virginia Online consortium charge  
 WorkKeys (Persons not admitted to a program.)

#### Fines

Damage Charge - for repair, rebinding, or replacement  
 Library Book Late Charge  
 Library Video Late Charge  
 Lost Books/Video Charge  
 Lost Library Card  
 Parking Violation - Parking Permit Replacement  
 Reserved Item, Loan in Days  
 Reserved Item, Loan in Hours  
 Smoking Ban Violation

#### Fire Commission and KBEMS Charges

Legislated Fines/Fees/Charges  
 Firefighter Candidate Physical Ability Test (CPAT)

#### Administrative Charges

Duplicate Cards  
 KBEMS KAR Late Charges

#### Ambulance Charges

Additions/Replacements  
 Air Ambulance Additions/Replacement Units at Providers Base Station  
 Air Ambulance Reinspection Due to Deficiency  
 Air Ambulance Service Annual License Fee  
 Air Ambulance Service Prelicense Fee  
 Air Ambulance Transfer License  
 ALS Providers License  
 Deficiency Charge  
 Initial License Charge  
 Renewal License Charge  
 Transfer Charge

## KCTCS TUITION AND CHARGES FOR 2020-21

### CHARGES FOR SERVICES (*Cont.*)

#### ***Advanced Emergency Medical Technician (EMT)***

Advanced EMT Application Charge  
Advanced EMT Initial Certification  
Advanced EMT Reciprocity/Temporary  
Advanced EMT Recertification  
Advanced EMT Reinstatement Charge

#### ***Emergency Medical Technician (EMT)***

EMT Application Charge  
EMT Initial Certification  
EMT Recertification  
EMT Reinstatement Charge

#### ***First Responders***

Application Charge  
Recertification  
Initial Certification  
Reciprocity/Temporary  
Reinstatement Charge

#### ***Paramedic Charges***

Application Charge  
Initial Licensure  
Relicensure  
Reinstatement Charge

#### ***Training***

EMS TEI Initial Application Fee  
EMS TEI Re-licensing Fee  
First Responder Course Charge  
EMT Course Charge  
Advanced EMT Course Charge  
Paramedic Course Charge  
Instructor Application Charges  
Instructor Initial Certification (per level)  
Instructor Recertification, Level I or II  
Instructor Recertification, Level III  
Instructor Recertification, Level II and III  
Skills Evaluation Fee

#### ***KY Nurse Aide and Medication Aide Charges***

Facility Sponsored Students  
Health Science Students  
KCTCS Non-Facility Sponsored Students  
Medication Aide Testing  
Medication Aide Training  
Nurse Aide Methods of Instruction Training  
Nurse Aide Testing -- Performance  
Nurse Aide Testing -- Written  
Nurse Aide Testing -- Written & Performance  
Set-up Charge for On-Site Testing

## **Revenue and Expense Summary**



**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**KCTCS SYSTEM TOTAL  
REVENUE SUMMARY**

**UNRESTRICTED REVENUE**

Tuition and Mandatory Fees	\$ 235,484,500
State Appropriations	174,581,100
Government Grants and Contracts	43,472,500
Noncredit Tuition	6,843,200
Investment Income	1,650,000
Sales/Services Educational Activities	26,437,800
Other Sources	97,282,000
Budget Reserve "NR"	13,681,800

---

<b>TOTAL UNRESTRICTED REVENUE</b>	<b>\$ 599,432,900</b>
-----------------------------------	-----------------------

**RESTRICTED REVENUE**

Tuition and Mandatory Fees	\$ 9,000,000
Government Grants and Contracts	282,813,400
Private Funds	4,405,700
Endowment Income	1,900,500
Sales/Services Educational Activities	1,494,800
Other Sources	8,875,600

---

<b>TOTAL RESTRICTED REVENUE</b>	<b>\$ 308,490,000</b>
---------------------------------	-----------------------

**TOTAL REVENUE**

Tuition and Mandatory Fees	\$ 244,484,500
State Appropriations	174,581,100
Government Grants and Contracts	326,285,900
Noncredit Tuition	6,843,200
Private Funds	4,405,700
Endowment Income	1,900,500
Investment Income	1,650,000
Sales/Services Educational Activities	27,932,600
Other Sources	106,157,600
Budget Reserve "NR"	13,681,800

---

<b>TOTAL REVENUE</b>	<b>\$ 907,922,900</b>
----------------------	-----------------------

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OPERATING BUDGET**

**KCTCS SYSTEM TOTAL  
REVENUE SUMMARY**

**UNRESTRICTED REVENUE**

Tuition and Mandatory Fees	\$ 232,503,200
State Appropriations	174,581,000
Government Grants and Contracts	42,206,400
Noncredit Tuition	6,486,100
Investment Income	5,100,000
Sales/Services Educational Activities	27,086,000
Other Sources	62,795,600
Budget Reserve "NR"	13,417,700

---

<b>TOTAL UNRESTRICTED REVENUE</b>	<b>\$ 564,176,000</b>
-----------------------------------	-----------------------

**RESTRICTED REVENUE**

Tuition and Mandatory Fees	\$ 9,000,000
Government Grants and Contracts	255,939,500
Private Funds	6,643,000
Endowment Income	2,279,800
Sales/Services Educational Activities	470,800
Other Sources	8,003,000

---

<b>TOTAL RESTRICTED REVENUE</b>	<b>\$ 282,336,100</b>
---------------------------------	-----------------------

**TOTAL REVENUE**

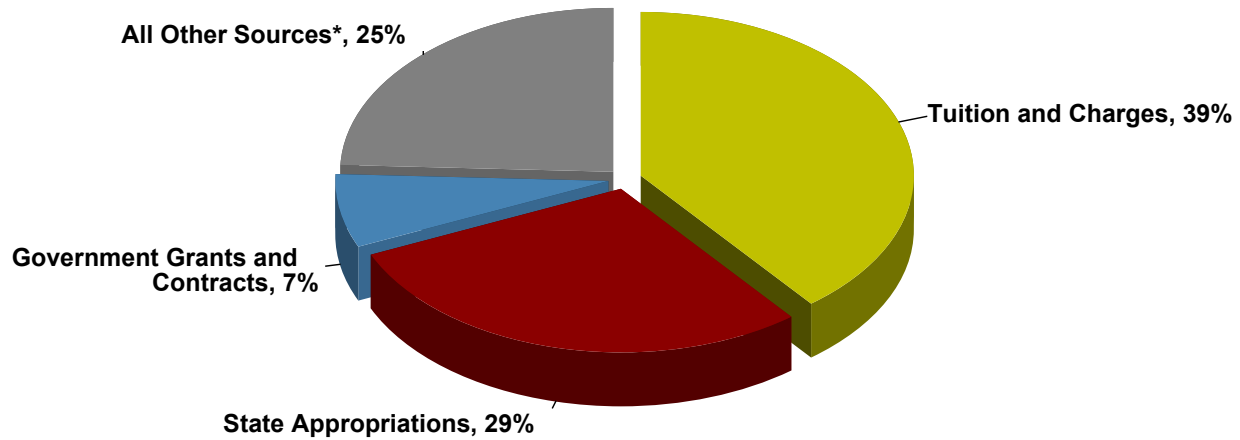
Tuition and Mandatory Fees	\$ 241,503,200
State Appropriations	174,581,000
Government Grants and Contracts	298,145,900
Noncredit Tuition	6,486,100
Private Funds	6,643,000
Endowment Income	2,279,800
Investment Income	5,100,000
Sales/Services Educational Activities	27,556,800
Other Sources	70,798,600
Budget Reserve "NR"	13,417,700

---

<b>TOTAL REVENUE</b>	<b>\$ 846,512,100</b>
----------------------	-----------------------

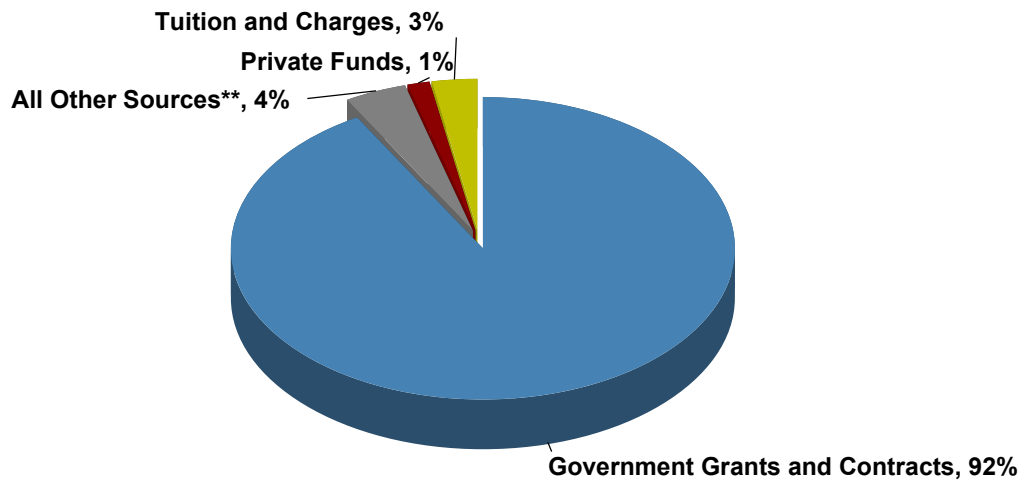
**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**UNRESTRICTED**



\*Includes Noncredit Tuition, Investment Income, Sales/Services Educational Activities, Other Sources, and Budget Reserve "NR"

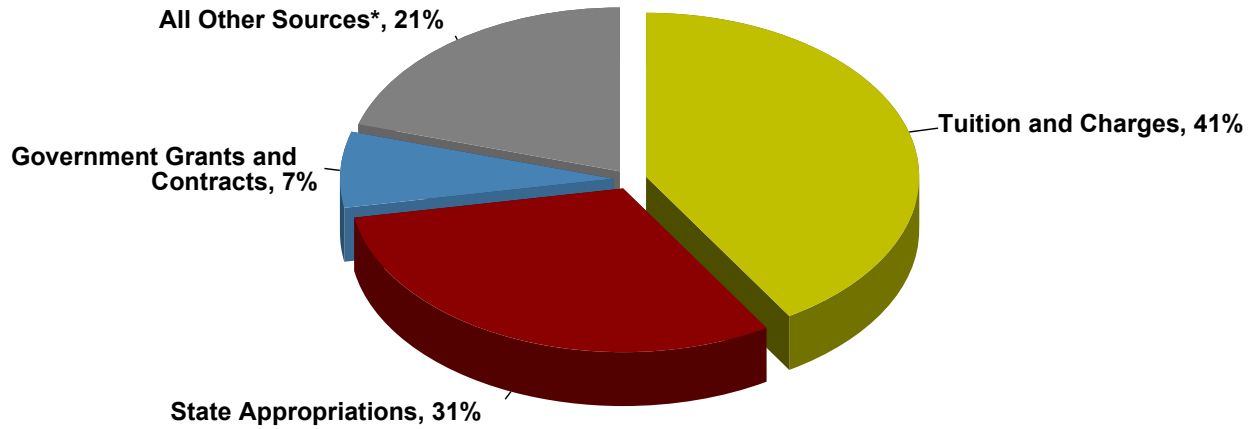
**RESTRICTED**



\*\*Includes Endowment Income, Sales/Services Educational Activities, and Other Sources

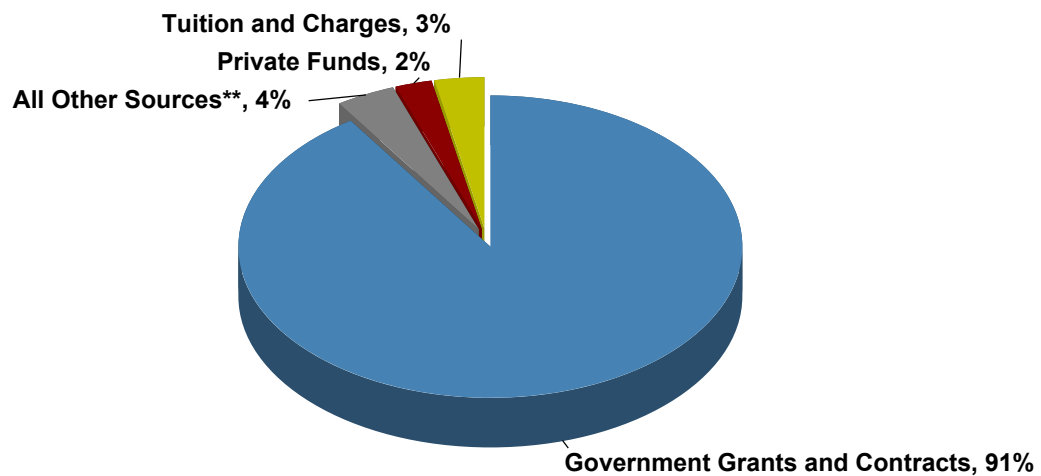
**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OPERATING BUDGET**

**UNRESTRICTED**



\*Includes Noncredit Tuition, Investment Income, Sales/Services Educational Activities, Other Sources, and Budget Reserve "NR"

**RESTRICTED**



\*\*Includes Endowment Income, Sales/Services Educational Activities, and Other Sources

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**KCTCS SYSTEM TOTAL  
EXPENSE SUMMARY**

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>% Change</b>	<b>RESTRICTED</b>	<b>% Change</b>	<b>TOTAL</b>	<b>% Change</b>
Instruction	\$ 192,671,300	2.9%	\$ 35,184,500	16.0%	\$ 227,855,800	4.7%
Public Service	50,709,600	18.0%	1,196,100	-29.0%	51,905,700	16.3%
Academic Support	27,476,100	4.5%	7,326,300	20.3%	34,802,400	7.5%
Libraries	7,168,400	-2.5%	54,800	12.3%	7,223,200	-2.4%
Student Services	51,307,200	11.8%	23,173,300	5.7%	74,480,500	9.8%
Institutional Support	88,731,100	-9.0%	19,073,600	441.3%	107,804,700	6.7%
Operation and Maintenance	138,681,200	19.4%	5,225,900	-32.7%	143,907,100	16.1%
Student Financial Aid	29,109,500	6.3%	217,255,500	3.0%	246,365,000	3.4%
Budget Reserve "NR"	13,578,500	1.2%	-	0.0%	13,578,500	1.2%
<b>TOTAL EXPENSES</b>	<b>\$ 599,432,900</b>	<b>6.2%</b>	<b>\$ 308,490,000</b>	<b>9.3%</b>	<b>\$ 907,922,900</b>	<b>7.3%</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>% Change</b>	<b>RESTRICTED</b>	<b>% Change</b>	<b>TOTAL</b>	<b>% Change</b>
Personnel Costs	\$ 308,097,300	-1.5%	\$ 41,787,900	5.6%	\$ 349,885,200	-0.7%
Operating Expenses	162,109,200	13.5%	40,257,900	88.9%	202,367,100	23.2%
Capital Outlay	16,515,600	-22.4%	7,048,400	-1.1%	23,564,000	-17.1%
Grants in Aid	67,883,900	5.2%	207,875,900	3.2%	275,759,800	3.7%
Transfers	31,248,400	239.5%	11,519,900	-10.1%	42,768,300	94.2%
Budget Reserve "NR"	13,578,500	1.2%	-	0.0%	13,578,500	1.2%
<b>TOTAL EXPENSES</b>	<b>\$ 599,432,900</b>	<b>6.2%</b>	<b>\$ 308,490,000</b>	<b>9.3%</b>	<b>\$ 907,922,900</b>	<b>7.3%</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OPERATING BUDGET**

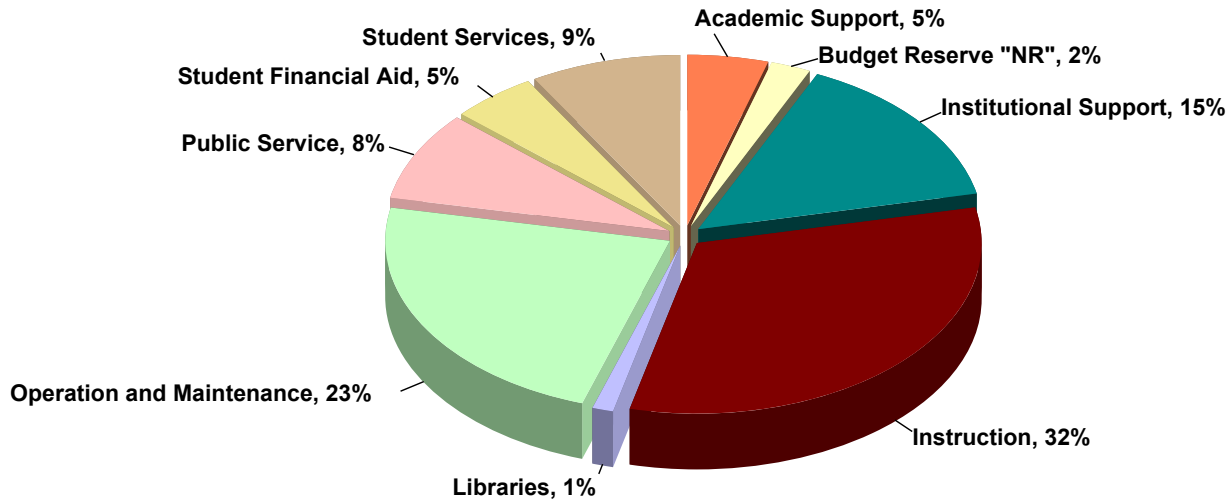
**KCTCS SYSTEM TOTAL  
EXPENSE SUMMARY**

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 187,191,100	\$ 30,341,200	\$ 217,532,300
Public Service	42,959,600	1,683,800	44,643,400
Academic Support	26,294,400	6,088,700	32,383,100
Libraries	7,352,900	48,800	7,401,700
Student Services	45,876,300	21,930,900	67,807,200
Institutional Support	97,527,800	3,523,600	101,051,400
Operation and Maintenance	116,168,900	7,770,500	123,939,400
Student Financial Aid	27,387,300	210,948,600	238,335,900
Budget Reserve "NR"	13,417,700	-	13,417,700
	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENSES</b>	<b>\$ 564,176,000</b>	<b>\$ 282,336,100</b>	<b>\$ 846,512,100</b>

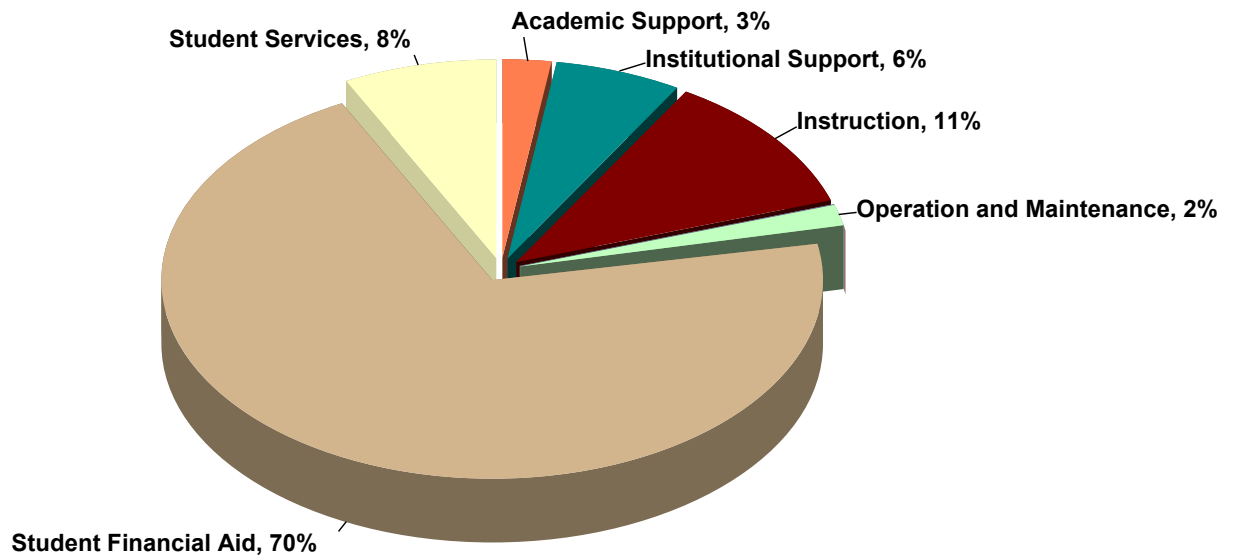
<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 312,864,800	\$ 39,572,100	\$ 352,436,900
Operating Expenses	142,883,300	21,310,200	164,193,500
Capital Outlay	21,295,300	7,129,600	28,424,900
Grants in Aid	64,510,200	201,511,400	266,021,600
Transfers	9,204,700	12,812,800	22,017,500
Budget Reserve "NR"	13,417,700	-	13,417,700
	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENSES</b>	<b>\$ 564,176,000</b>	<b>\$ 282,336,100</b>	<b>\$ 846,512,100</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 FUNCTION OF EXPENSES**

**UNRESTRICTED**



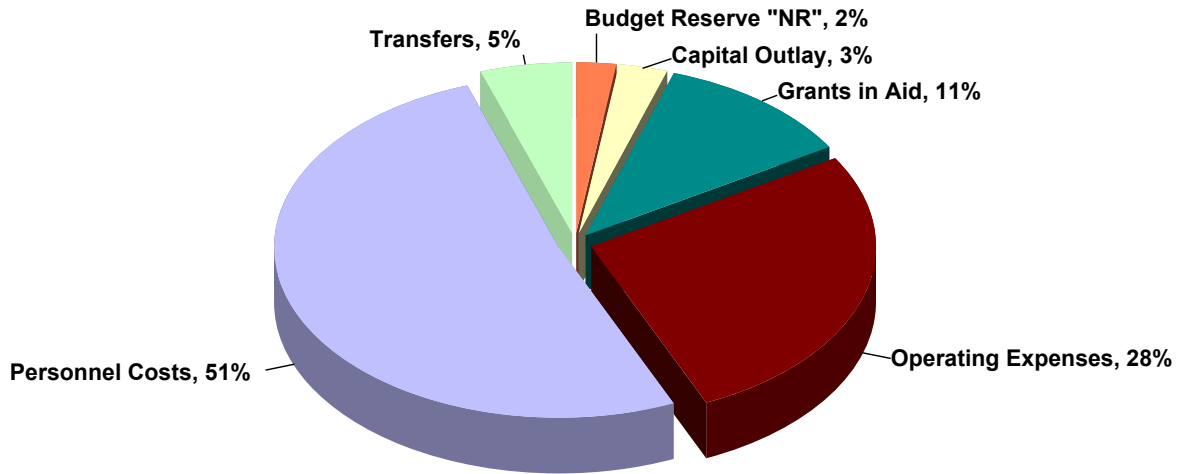
**RESTRICTED**



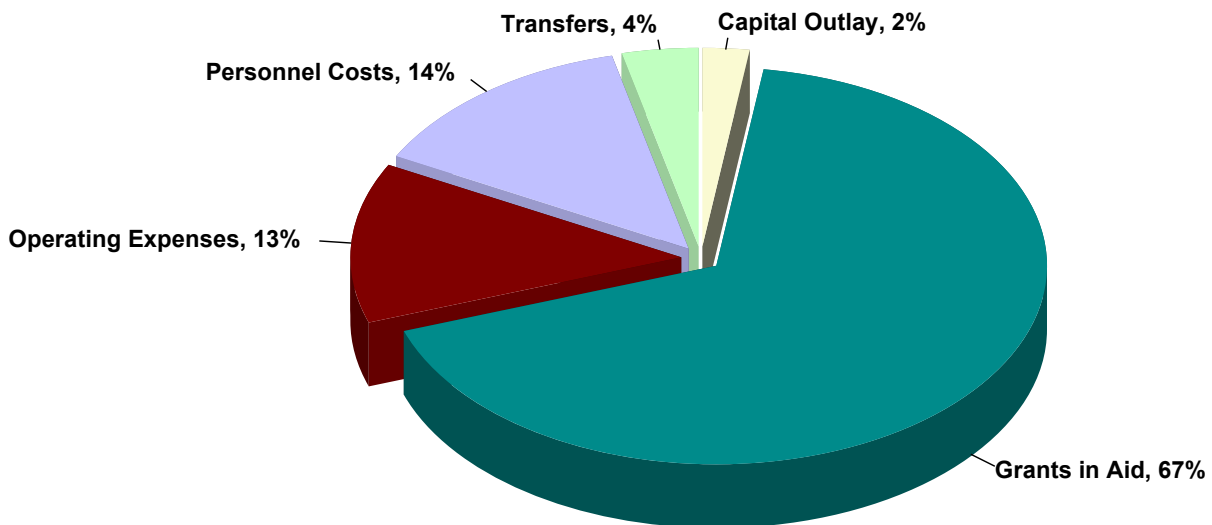


**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OBJECT OF EXPENSES**

**UNRESTRICTED**

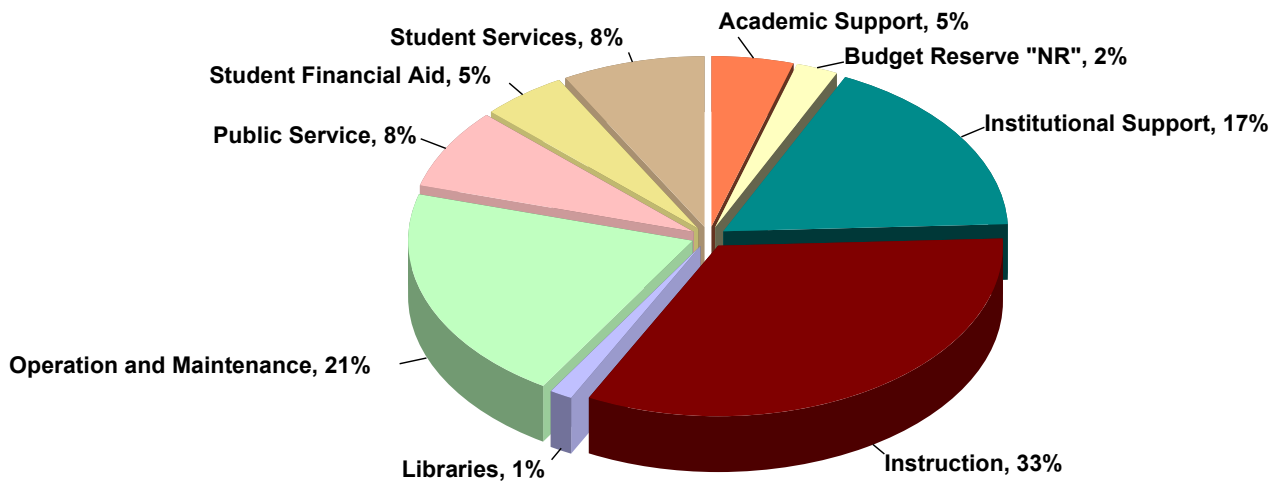


**RESTRICTED**

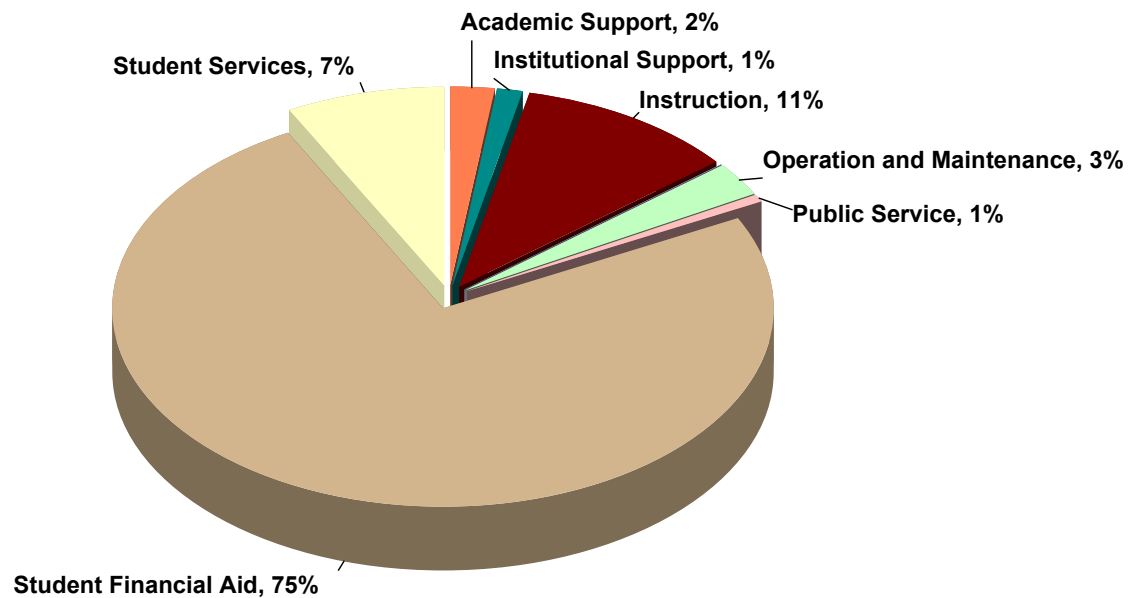


**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 FUNCTION OF EXPENSES**

**UNRESTRICTED**

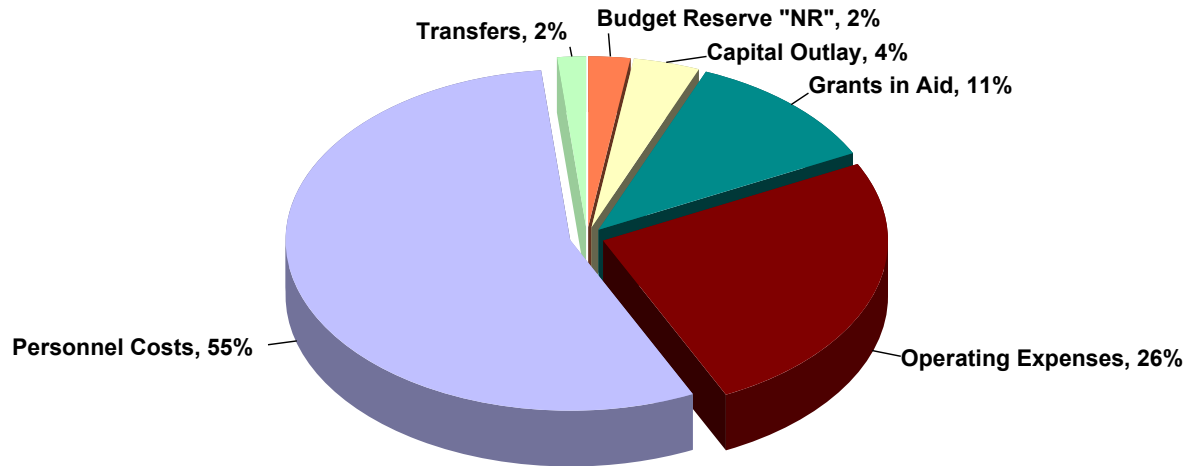


**RESTRICTED**

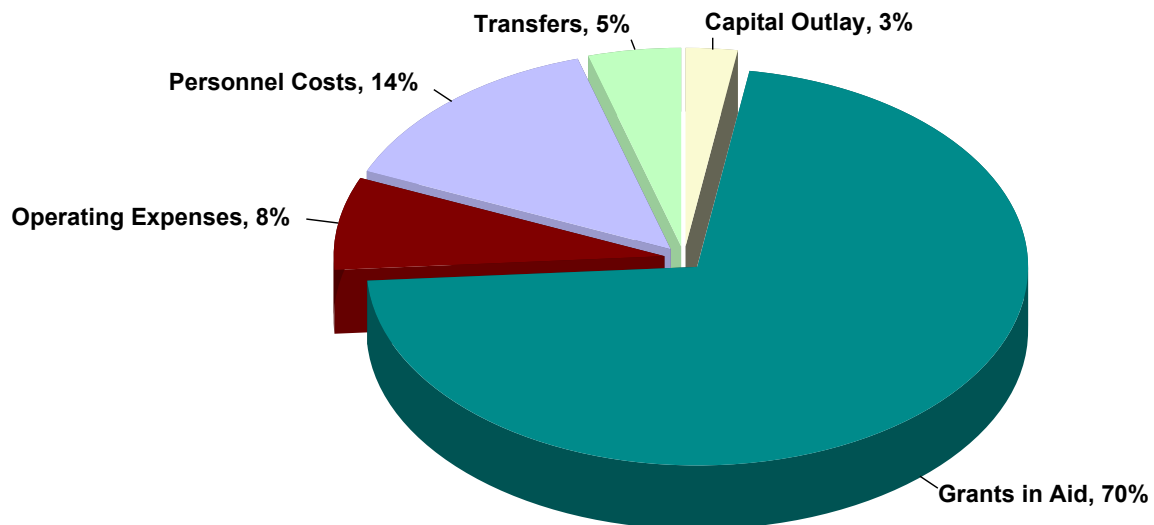


**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OBJECT OF EXPENSES**

**UNRESTRICTED**



**RESTRICTED**



## **Revenue and Expense Detail**

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**Ashland Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 9,932,500	\$ -	\$ 9,932,500
State Allocation	8,933,100	-	8,933,100
Government Grants and Contracts			
Federal	-	10,790,500	10,790,500
State	-	832,900	832,900
Noncredit Tuition	39,400	-	39,400
Private Funds	-	-	-
Endowment Income	-	64,500	64,500
Investment Income	-	-	-
Sales/Services Educational Activities	1,290,500	63,300	1,353,800
Other Sources	2,514,700	215,200	2,729,900
Budget Reserve "NR"	485,300	-	485,300
System Services and Systemwide Contracts	(2,691,700)	-	(2,691,700)
<b>TOTAL REVENUES</b>	<b>\$ 20,503,800</b>	<b>\$ 11,966,400</b>	<b>\$ 32,470,200</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 7,010,500	\$ 286,100	\$ 7,296,600
Public Service	-	700	700
Academic Support	1,166,100	452,900	1,619,000
Libraries	359,500	-	359,500
Student Services	1,674,700	687,800	2,362,500
Institutional Support	3,224,900	1,226,700	4,451,600
Operation and Maintenance	5,674,300	5,000	5,679,300
Student Financial Aid	908,500	9,307,200	10,215,700
Budget Reserve "NR"	485,300	-	485,300
<b>TOTAL EXPENSES</b>	<b>\$ 20,503,800</b>	<b>\$ 11,966,400</b>	<b>\$ 32,470,200</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 11,578,300	\$ 908,500	\$ 12,486,800
Operating Expenses	6,998,300	1,576,100	8,574,400
Capital Outlay	375,700	169,600	545,300
Grants in Aid	908,500	9,307,200	10,215,700
Transfers	157,700	5,000	162,700
Budget Reserve "NR"	485,300	-	485,300
<b>TOTAL EXPENSES</b>	<b>\$ 20,503,800</b>	<b>\$ 11,966,400</b>	<b>\$ 32,470,200</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OPERATING BUDGET**

**Ashland Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 9,492,500	\$ -	\$ 9,492,500
State Allocation	9,108,600	-	9,108,600
Government Grants and Contracts			
Federal	-	16,282,200	16,282,200
State	-	1,736,500	1,736,500
Noncredit Tuition	45,000	-	45,000
Private Funds	-	5,100	5,100
Endowment Income	-	51,200	51,200
Investment Income	-	-	-
Sales/Services Educational Activities	1,337,100	2,100	1,339,200
Other Sources	3,606,100	207,200	3,813,300
Budget Reserve "NR"	477,300	-	477,300
System Services and Systemwide Contracts	(2,691,900)	-	(2,691,900)
<b>TOTAL REVENUES</b>	<b>\$ 21,374,700</b>	<b>\$ 18,284,300</b>	<b>\$ 39,659,000</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 7,003,300	\$ 128,500	\$ 7,131,800
Public Service	5,300	700	6,000
Academic Support	1,309,700	779,500	2,089,200
Libraries	383,500	-	383,500
Student Services	1,581,500	1,161,000	2,742,500
Institutional Support	3,212,900	164,800	3,377,700
Operation and Maintenance	6,522,300	15,400	6,537,700
Student Financial Aid	878,900	16,034,400	16,913,300
Budget Reserve "NR"	477,300	-	477,300
<b>TOTAL EXPENSES</b>	<b>\$ 21,374,700</b>	<b>\$ 18,284,300</b>	<b>\$ 39,659,000</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 11,803,800	\$ 1,656,100	\$ 13,459,900
Operating Expenses	7,605,200	493,000	8,098,200
Capital Outlay	451,800	85,400	537,200
Grants in Aid	878,900	16,034,400	16,913,300
Transfers	157,700	15,400	173,100
Budget Reserve "NR"	477,300	-	477,300
<b>TOTAL EXPENSES</b>	<b>\$ 21,374,700</b>	<b>\$ 18,284,300</b>	<b>\$ 39,659,000</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**Big Sandy Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 10,324,400	\$ -	\$ 10,324,400
State Allocation	10,064,700	-	10,064,700
Government Grants and Contracts			
Federal	-	18,149,900	18,149,900
State	-	1,696,700	1,696,700
Noncredit Tuition	323,700	-	323,700
Private Funds	-	5,700	5,700
Endowment Income	-	103,200	103,200
Investment Income	-	-	-
Sales/Services Educational Activities	1,120,800	140,000	1,260,800
Other Sources	502,600	217,800	720,400
Budget Reserve "NR"	639,100	-	639,100
System Services and Systemwide Contracts	(3,140,200)	-	(3,140,200)
<b>TOTAL REVENUES</b>	<b>\$ 19,835,100</b>	<b>\$ 20,313,300</b>	<b>\$ 40,148,400</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 8,651,000	\$ 3,680,100	\$ 12,331,100
Public Service	240,600	110,500	351,100
Academic Support	333,800	468,600	802,400
Libraries	500,300	-	500,300
Student Services	2,514,300	1,168,300	3,682,600
Institutional Support	3,000,000	840,600	3,840,600
Operation and Maintenance	3,052,300	5,600	3,057,900
Student Financial Aid	903,700	14,039,600	14,943,300
Budget Reserve "NR"	639,100	-	639,100
<b>TOTAL EXPENSES</b>	<b>\$ 19,835,100</b>	<b>\$ 20,313,300</b>	<b>\$ 40,148,400</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 14,190,400	\$ 3,045,100	\$ 17,235,500
Operating Expenses	3,261,300	3,063,400	6,324,700
Capital Outlay	334,200	179,100	513,300
Grants in Aid	903,700	14,025,700	14,929,400
Transfers	506,400	-	506,400
Budget Reserve "NR"	639,100	-	639,100
<b>TOTAL EXPENSES</b>	<b>\$ 19,835,100</b>	<b>\$ 20,313,300</b>	<b>\$ 40,148,400</b>



**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OPERATING BUDGET**

**Big Sandy Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 11,881,000	\$ -	\$ 11,881,000
State Allocation	10,263,400	-	10,263,400
Government Grants and Contracts			
Federal	-	16,663,800	16,663,800
State	-	2,309,500	2,309,500
Noncredit Tuition	174,100	-	174,100
Private Funds	-	4,000	4,000
Endowment Income	-	96,800	96,800
Investment Income	-	-	-
Sales/Services Educational Activities	1,137,100	-	1,137,100
Other Sources	757,900	196,600	954,500
Budget Reserve "NR"	639,100	-	639,100
System Services and Systemwide Contracts	(3,136,900)	-	(3,136,900)
<b>TOTAL REVENUES</b>	<b>\$ 21,715,700</b>	<b>\$ 19,270,700</b>	<b>\$ 40,986,400</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 9,310,000	\$ 4,381,500	\$ 13,691,500
Public Service	339,200	272,100	611,300
Academic Support	148,600	17,600	166,200
Libraries	505,700	-	505,700
Student Services	2,502,700	1,087,000	3,589,700
Institutional Support	3,880,700	2,100	3,882,800
Operation and Maintenance	3,454,900	5,600	3,460,500
Student Financial Aid	934,800	13,504,800	14,439,600
Budget Reserve "NR"	639,100	-	639,100
<b>TOTAL EXPENSES</b>	<b>\$ 21,715,700</b>	<b>\$ 19,270,700</b>	<b>\$ 40,986,400</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 15,537,500	\$ 2,426,500	\$ 17,964,000
Operating Expenses	3,977,700	2,678,700	6,656,400
Capital Outlay	333,200	677,800	1,011,000
Grants in Aid	934,800	13,487,700	14,422,500
Transfers	293,400	-	293,400
Budget Reserve "NR"	639,100	-	639,100
<b>TOTAL EXPENSES</b>	<b>\$ 21,715,700</b>	<b>\$ 19,270,700</b>	<b>\$ 40,986,400</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**Bluegrass Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 35,780,500	\$ -	\$ 35,780,500
State Allocation	18,365,200	-	18,365,200
Government Grants and Contracts			
Federal	-	33,526,100	33,526,100
State	-	3,287,100	3,287,100
Noncredit Tuition	580,000	-	580,000
Private Funds	-	124,500	124,500
Endowment Income	-	49,700	49,700
Investment Income	-	-	-
Sales/Services Educational Activities	3,313,900	152,900	3,466,800
Other Sources	9,650,700	654,400	10,305,100
Budget Reserve "NR"	1,380,000	-	1,380,000
System Services and Systemwide Contracts	(8,142,000)	-	(8,142,000)
<b>TOTAL REVENUES</b>	<b>\$ 60,928,300</b>	<b>\$ 37,794,700</b>	<b>\$ 98,723,000</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 22,944,300	\$ 2,202,600	\$ 25,146,900
Public Service	-	12,800	12,800
Academic Support	2,447,200	296,200	2,743,400
Libraries	333,300	-	333,300
Student Services	6,505,300	2,887,600	9,392,900
Institutional Support	9,657,400	3,260,200	12,917,600
Operation and Maintenance	14,560,500	61,300	14,621,800
Student Financial Aid	3,100,300	29,074,000	32,174,300
Budget Reserve "NR"	1,380,000	-	1,380,000
<b>TOTAL EXPENSES</b>	<b>\$ 60,928,300</b>	<b>\$ 37,794,700</b>	<b>\$ 98,723,000</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 39,762,100	\$ 4,310,200	\$ 44,072,300
Operating Expenses	8,901,800	4,281,900	13,183,700
Capital Outlay	711,800	104,400	816,200
Grants in Aid	3,100,300	29,074,000	32,174,300
Transfers	7,072,300	24,200	7,096,500
Budget Reserve "NR"	1,380,000	-	1,380,000
<b>TOTAL EXPENSES</b>	<b>\$ 60,928,300</b>	<b>\$ 37,794,700</b>	<b>\$ 98,723,000</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OPERATING BUDGET**

**Bluegrass Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 33,267,300	\$ -	\$ 33,267,300
State Allocation	18,110,500	-	18,110,500
Government Grants and Contracts			
Federal	-	27,751,900	27,751,900
State	-	3,292,300	3,292,300
Noncredit Tuition	580,000	-	580,000
Private Funds	-	615,500	615,500
Endowment Income	-	42,200	42,200
Investment Income	-	-	-
Sales/Services Educational Activities	3,420,900	-	3,420,900
Other Sources	1,528,500	1,067,200	2,595,700
Budget Reserve "NR"	1,300,000	-	1,300,000
System Services and Systemwide Contracts	(8,150,200)	-	(8,150,200)
<b>TOTAL REVENUES</b>	<b>\$ 50,057,000</b>	<b>\$ 32,769,100</b>	<b>\$ 82,826,100</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 23,304,200	\$ 1,968,200	\$ 25,272,400
Public Service	-	12,800	12,800
Academic Support	1,668,500	281,100	1,949,600
Libraries	327,100	-	327,100
Student Services	5,687,000	2,484,500	8,171,500
Institutional Support	10,143,800	541,000	10,684,800
Operation and Maintenance	5,044,300	923,700	5,968,000
Student Financial Aid	2,582,100	26,557,800	29,139,900
Budget Reserve "NR"	1,300,000	-	1,300,000
<b>TOTAL EXPENSES</b>	<b>\$ 50,057,000</b>	<b>\$ 32,769,100</b>	<b>\$ 82,826,100</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 37,728,200	\$ 3,898,100	\$ 41,626,300
Operating Expenses	7,811,500	1,260,300	9,071,800
Capital Outlay	635,200	167,600	802,800
Grants in Aid	2,582,100	26,556,500	29,138,600
Transfers	-	886,600	886,600
Budget Reserve "NR"	1,300,000	-	1,300,000
<b>TOTAL EXPENSES</b>	<b>\$ 50,057,000</b>	<b>\$ 32,769,100</b>	<b>\$ 82,826,100</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**Elizabethtown Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 18,149,900	\$ -	\$ 18,149,900
State Allocation	11,760,800	-	11,760,800
Government Grants and Contracts			
Federal	-	18,137,200	18,137,200
State	-	351,100	351,100
Noncredit Tuition	289,000	-	289,000
Private Funds	-	734,500	734,500
Endowment Income	-	38,200	38,200
Investment Income	-	-	-
Sales/Services Educational Activities	1,334,500	172,400	1,506,900
Other Sources	2,236,800	2,046,900	4,283,700
Budget Reserve "NR"	776,200	-	776,200
System Services and Systemwide Contracts	(4,037,800)	-	(4,037,800)
<b>TOTAL REVENUES</b>	<b>\$ 30,509,400</b>	<b>\$ 21,480,300</b>	<b>\$ 51,989,700</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 13,527,000	\$ 1,457,700	\$ 14,984,700
Public Service	42,400	63,500	105,900
Academic Support	1,724,400	311,900	2,036,300
Libraries	361,000	-	361,000
Student Services	2,842,000	1,153,800	3,995,800
Institutional Support	5,511,400	1,408,200	6,919,600
Operation and Maintenance	3,016,800	1,965,700	4,982,500
Student Financial Aid	2,708,200	15,119,500	17,827,700
Budget Reserve "NR"	776,200	-	776,200
<b>TOTAL EXPENSES</b>	<b>\$ 30,509,400</b>	<b>\$ 21,480,300</b>	<b>\$ 51,989,700</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 20,269,300	\$ 2,109,200	\$ 22,378,500
Operating Expenses	6,311,300	2,306,500	8,617,800
Capital Outlay	444,400	2,012,200	2,456,600
Grants in Aid	2,708,200	15,052,400	17,760,600
Transfers	-	-	-
Budget Reserve "NR"	776,200	-	776,200
<b>TOTAL EXPENSES</b>	<b>\$ 30,509,400</b>	<b>\$ 21,480,300</b>	<b>\$ 51,989,700</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OPERATING BUDGET**

**Elizabethtown Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 18,653,100	\$ -	\$ 18,653,100
State Allocation	11,673,800	-	11,673,800
Government Grants and Contracts			
Federal	-	12,884,300	12,884,300
State	-	3,304,800	3,304,800
County	-	67,200	67,200
Noncredit Tuition	367,300	-	367,300
Private Funds	-	1,076,500	1,076,500
Endowment Income	-	27,500	27,500
Investment Income	-	-	-
Sales/Services Educational Activities	1,351,500	-	1,351,500
Other Sources	1,397,000	1,842,000	3,239,000
Budget Reserve "NR"	788,800	-	788,800
System Services and Systemwide Contracts	(4,034,100)	-	(4,034,100)
<b>TOTAL REVENUES</b>	<b>\$ 30,197,400</b>	<b>\$ 19,202,300</b>	<b>\$ 49,399,700</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 14,013,100	\$ 726,000	\$ 14,739,100
Public Service	45,300	41,500	86,800
Academic Support	1,613,100	218,700	1,831,800
Libraries	365,400	-	365,400
Student Services	2,615,800	956,400	3,572,200
Institutional Support	4,968,800	539,000	5,507,800
Operation and Maintenance	2,977,100	2,183,000	5,160,100
Student Financial Aid	2,810,000	14,537,700	17,347,700
Budget Reserve "NR"	788,800	-	788,800
<b>TOTAL EXPENSES</b>	<b>\$ 30,197,400</b>	<b>\$ 19,202,300</b>	<b>\$ 49,399,700</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 20,460,100	\$ 1,535,000	\$ 21,995,100
Operating Expenses	5,995,900	1,176,600	7,172,500
Capital Outlay	142,600	2,000,000	2,142,600
Grants in Aid	2,810,000	14,490,700	17,300,700
Transfers	-	-	-
Budget Reserve "NR"	788,800	-	788,800
<b>TOTAL EXPENSES</b>	<b>\$ 30,197,400</b>	<b>\$ 19,202,300</b>	<b>\$ 49,399,700</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**Gateway Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 12,065,300	\$ -	\$ 12,065,300
State Allocation	9,253,500	-	9,253,500
Government Grants and Contracts			
Federal	-	12,171,700	12,171,700
State	-	2,187,200	2,187,200
Noncredit Tuition	650,100	-	650,100
Private Funds	-	162,200	162,200
Endowment Income	-	51,900	51,900
Investment Income	-	-	-
Sales/Services Educational Activities	987,700	-	987,700
Other Sources	1,055,200	-	1,055,200
Budget Reserve "NR"	547,300	-	547,300
System Services and Systemwide Contracts	(3,062,600)	-	(3,062,600)
<b>TOTAL REVENUES</b>	<b>\$ 21,496,500</b>	<b>\$ 14,573,000</b>	<b>\$ 36,069,500</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 8,933,700	\$ 1,895,600	\$ 10,829,300
Public Service	-	116,300	116,300
Academic Support	1,828,300	710,200	2,538,500
Libraries	216,600	-	216,600
Student Services	2,765,400	1,452,900	4,218,300
Institutional Support	3,029,700	449,400	3,479,100
Operation and Maintenance	2,235,300	105,000	2,340,300
Student Financial Aid	1,940,200	9,843,600	11,783,800
Budget Reserve "NR"	547,300	-	547,300
<b>TOTAL EXPENSES</b>	<b>\$ 21,496,500</b>	<b>\$ 14,573,000</b>	<b>\$ 36,069,500</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 15,880,800	\$ 3,291,200	\$ 19,172,000
Operating Expenses	3,092,400	1,258,300	4,350,700
Capital Outlay	35,800	179,900	215,700
Grants in Aid	1,940,200	9,843,600	11,783,800
Transfers	-	-	-
Budget Reserve "NR"	547,300	-	547,300
<b>TOTAL EXPENSES</b>	<b>\$ 21,496,500</b>	<b>\$ 14,573,000</b>	<b>\$ 36,069,500</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OPERATING BUDGET**

**Gateway Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 12,696,100	\$ -	\$ 12,696,100
State Allocation	9,144,700	-	9,144,700
Government Grants and Contracts			
Federal	-	12,109,600	12,109,600
State	-	1,887,500	1,887,500
Noncredit Tuition	650,000	-	650,000
Private Funds	-	300,400	300,400
Endowment Income	-	65,300	65,300
Investment Income	-	-	-
Sales/Services Educational Activities	1,038,400	-	1,038,400
Other Sources	1,265,200	-	1,265,200
Budget Reserve "NR"	563,200	-	563,200
System Services and Systemwide Contracts	(3,067,700)	-	(3,067,700)
<b>TOTAL REVENUES</b>	<b>\$ 22,289,900</b>	<b>\$ 14,362,800</b>	<b>\$ 36,652,700</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 9,158,900	\$ 2,384,800	\$ 11,543,700
Public Service	-	225,900	225,900
Academic Support	1,804,200	452,600	2,256,800
Libraries	238,100	-	238,100
Student Services	2,631,700	1,223,100	3,854,800
Institutional Support	3,487,700	39,300	3,527,000
Operation and Maintenance	2,457,200	205,000	2,662,200
Student Financial Aid	1,948,900	9,832,100	11,781,000
Budget Reserve "NR"	563,200	-	563,200
<b>TOTAL EXPENSES</b>	<b>\$ 22,289,900</b>	<b>\$ 14,362,800</b>	<b>\$ 36,652,700</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 16,082,700	\$ 3,577,800	\$ 19,660,500
Operating Expenses	3,636,600	642,800	4,279,400
Capital Outlay	58,500	210,100	268,600
Grants in Aid	1,948,900	9,832,100	11,781,000
Transfers	-	100,000	100,000
Budget Reserve "NR"	563,200	-	563,200
<b>TOTAL EXPENSES</b>	<b>\$ 22,289,900</b>	<b>\$ 14,362,800</b>	<b>\$ 36,652,700</b>



**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**Hazard Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 9,266,200	\$ -	\$ 9,266,200
State Allocation	11,385,300	-	11,385,300
Government Grants and Contracts			
Federal	-	14,991,400	14,991,400
State	-	1,419,300	1,419,300
Noncredit Tuition	325,000	-	325,000
Private Funds	-	186,100	186,100
Endowment Income	-	332,200	332,200
Investment Income	-	-	-
Sales/Services Educational Activities	941,300	-	941,300
Other Sources	5,732,300	1,481,400	7,213,700
Budget Reserve "NR"	555,300	-	555,300
System Services and Systemwide Contracts	(2,635,200)	-	(2,635,200)
<b>TOTAL REVENUES</b>	<b>\$ 25,570,200</b>	<b>\$ 18,410,400</b>	<b>\$ 43,980,600</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 7,603,000	\$ 3,324,700	\$ 10,927,700
Public Service	300	284,500	284,800
Academic Support	1,726,700	113,700	1,840,400
Libraries	424,900	28,500	453,400
Student Services	1,726,700	1,831,000	3,557,700
Institutional Support	4,139,400	1,578,100	5,717,500
Operation and Maintenance	8,356,600	1,540,700	9,897,300
Student Financial Aid	1,037,300	9,709,200	10,746,500
Budget Reserve "NR"	555,300	-	555,300
<b>TOTAL EXPENSES</b>	<b>\$ 25,570,200</b>	<b>\$ 18,410,400</b>	<b>\$ 43,980,600</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 13,637,200	\$ 3,532,500	\$ 17,169,700
Operating Expenses	6,928,100	2,522,500	9,450,600
Capital Outlay	134,200	1,145,300	1,279,500
Grants in Aid	1,037,300	9,709,300	10,746,600
Transfers	3,278,100	1,500,800	4,778,900
Budget Reserve "NR"	555,300	-	555,300
<b>TOTAL EXPENSES</b>	<b>\$ 25,570,200</b>	<b>\$ 18,410,400</b>	<b>\$ 43,980,600</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OPERATING BUDGET**

**Hazard Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 9,101,000	\$ -	\$ 9,101,000
State Allocation	11,610,800	-	11,610,800
Government Grants and Contracts			
Federal	-	12,667,800	12,667,800
State	-	1,366,300	1,366,300
Noncredit Tuition	425,000	-	425,000
Private Funds	-	150,500	150,500
Endowment Income	-	302,300	302,300
Investment Income	-	-	-
Sales/Services Educational Activities	960,300	-	960,300
Other Sources	2,904,800	1,247,700	4,152,500
Budget Reserve "NR"	555,300	-	555,300
System Services and Systemwide Contracts	(2,630,900)	-	(2,630,900)
<b>TOTAL REVENUES</b>	<b>\$ 22,926,300</b>	<b>\$ 15,734,600</b>	<b>\$ 38,660,900</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 7,337,500	\$ 2,411,100	\$ 9,748,600
Public Service	300	404,200	404,500
Academic Support	1,728,300	92,400	1,820,700
Libraries	418,800	28,300	447,100
Student Services	1,819,800	1,777,000	3,596,800
Institutional Support	4,380,300	765,000	5,145,300
Operation and Maintenance	5,396,800	1,551,100	6,947,900
Student Financial Aid	1,289,200	8,705,500	9,994,700
Budget Reserve "NR"	555,300	-	555,300
<b>TOTAL EXPENSES</b>	<b>\$ 22,926,300</b>	<b>\$ 15,734,600</b>	<b>\$ 38,660,900</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 14,514,700	\$ 3,064,600	\$ 17,579,300
Operating Expenses	5,723,100	1,631,000	7,354,100
Capital Outlay	155,900	832,900	988,800
Grants in Aid	1,289,200	8,705,500	9,994,700
Transfers	688,100	1,500,600	2,188,700
Budget Reserve "NR"	555,300	-	555,300
<b>TOTAL EXPENSES</b>	<b>\$ 22,926,300</b>	<b>\$ 15,734,600</b>	<b>\$ 38,660,900</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**Henderson Community College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 4,381,700	\$ -	\$ 4,381,700
State Allocation	4,580,300	-	4,580,300
Government Grants and Contracts			
Federal	-	4,205,800	4,205,800
State	-	510,600	510,600
Noncredit Tuition	50,000	-	50,000
Private Funds	-	55,000	55,000
Endowment Income	-	122,000	122,000
Investment Income	-	-	-
Sales/Services Educational Activities	523,600	151,300	674,900
Other Sources	-	75,000	75,000
Budget Reserve "NR"	232,000	-	232,000
System Services and Systemwide Contracts	(1,411,400)	-	(1,411,400)
<b>TOTAL REVENUES</b>	<b>\$ 8,356,200</b>	<b>\$ 5,119,700</b>	<b>\$ 13,475,900</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 3,245,100	\$ 598,000	\$ 3,843,100
Public Service	187,100	6,500	193,600
Academic Support	563,300	2,900	566,200
Libraries	293,900	900	294,800
Student Services	680,200	325,500	1,005,700
Institutional Support	1,516,200	294,000	1,810,200
Operation and Maintenance	998,400	-	998,400
Student Financial Aid	640,000	3,891,900	4,531,900
Budget Reserve "NR"	232,000	-	232,000
<b>TOTAL EXPENSES</b>	<b>\$ 8,356,200</b>	<b>\$ 5,119,700</b>	<b>\$ 13,475,900</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 5,751,300	\$ 777,700	\$ 6,529,000
Operating Expenses	1,552,600	450,100	2,002,700
Capital Outlay	107,100	-	107,100
Grants in Aid	640,000	3,891,900	4,531,900
Transfers	73,200	-	73,200
Budget Reserve "NR"	232,000	-	232,000
<b>TOTAL EXPENSES</b>	<b>\$ 8,356,200</b>	<b>\$ 5,119,700</b>	<b>\$ 13,475,900</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OPERATING BUDGET**

**Henderson Community College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 4,438,100	\$ -	\$ 4,438,100
State Allocation	4,666,700	-	4,666,700
Government Grants and Contracts			
Federal	-	3,950,100	3,950,100
State	-	518,700	518,700
Noncredit Tuition	50,000	-	50,000
Private Funds	-	469,800	469,800
Endowment Income	-	100,100	100,100
Investment Income	-	-	-
Sales/Services Educational Activities	490,600	-	490,600
Other Sources	-	23,500	23,500
Budget Reserve "NR"	232,000	-	232,000
System Services and Systemwide Contracts	(1,409,500)	-	(1,409,500)
<b>TOTAL REVENUES</b>	<b>\$ 8,467,900</b>	<b>\$ 5,062,200</b>	<b>\$ 13,530,100</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 3,533,600	\$ 459,500	\$ 3,993,100
Public Service	335,800	2,000	337,800
Academic Support	475,300	15,900	491,200
Libraries	289,300	-	289,300
Student Services	695,700	140,100	835,800
Institutional Support	1,436,700	4,500	1,441,200
Operation and Maintenance	971,300	320,000	1,291,300
Student Financial Aid	498,200	4,120,200	4,618,400
Budget Reserve "NR"	232,000	-	232,000
<b>TOTAL EXPENSES</b>	<b>\$ 8,467,900</b>	<b>\$ 5,062,200</b>	<b>\$ 13,530,100</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 6,560,600	\$ 499,500	\$ 7,060,100
Operating Expenses	1,048,800	134,500	1,183,300
Capital Outlay	55,100	58,100	113,200
Grants in Aid	498,200	4,120,100	4,618,300
Transfers	73,200	250,000	323,200
Budget Reserve "NR"	232,000	-	232,000
<b>TOTAL EXPENSES</b>	<b>\$ 8,467,900</b>	<b>\$ 5,062,200</b>	<b>\$ 13,530,100</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**Hopkinsville Community College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 8,151,600	\$ -	\$ 8,151,600
State Allocation	6,349,100	-	6,349,100
Government Grants and Contracts			
Federal	-	9,983,700	9,983,700
State	-	1,153,000	1,153,000
Noncredit Tuition	210,000	-	210,000
Private Funds	-	724,500	724,500
Endowment Income	-	75,900	75,900
Investment Income	-	-	-
Sales/Services Educational Activities	754,800	-	754,800
Other Sources	2,000,000	971,500	2,971,500
Budget Reserve "NR"	375,000	-	375,000
System Services and Systemwide Contracts	(2,580,100)	-	(2,580,100)
<b>TOTAL REVENUES</b>	<b>\$ 15,260,400</b>	<b>\$ 12,908,600</b>	<b>\$ 28,169,000</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 6,278,400	\$ 1,596,300	\$ 7,874,700
Public Service	12,000	3,600	15,600
Academic Support	441,700	576,500	1,018,200
Libraries	288,800	-	288,800
Student Services	1,331,900	1,335,700	2,667,600
Institutional Support	3,709,400	680,800	4,390,200
Operation and Maintenance	1,923,900	444,700	2,368,600
Student Financial Aid	899,300	8,271,000	9,170,300
Budget Reserve "NR"	375,000	-	375,000
<b>TOTAL EXPENSES</b>	<b>\$ 15,260,400</b>	<b>\$ 12,908,600</b>	<b>\$ 28,169,000</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 10,574,600	\$ 2,061,200	\$ 12,635,800
Operating Expenses	3,310,900	1,484,800	4,795,700
Capital Outlay	100,600	646,900	747,500
Grants in Aid	899,300	8,271,000	9,170,300
Transfers	-	444,700	444,700
Budget Reserve "NR"	375,000	-	375,000
<b>TOTAL EXPENSES</b>	<b>\$ 15,260,400</b>	<b>\$ 12,908,600</b>	<b>\$ 28,169,000</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OPERATING BUDGET**

**Hopkinsville Community College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 8,691,300	\$ -	\$ 8,691,300
State Allocation	6,265,800	-	6,265,800
Government Grants and Contracts			
Federal	-	9,315,200	9,315,200
State	-	999,300	999,300
Noncredit Tuition	210,000	-	210,000
Private Funds	-	867,600	867,600
Endowment Income	-	72,400	72,400
Investment Income	-	-	-
Sales/Services Educational Activities	754,800	-	754,800
Other Sources	997,100	866,100	1,863,200
Budget Reserve "NR"	375,000	-	375,000
System Services and Systemwide Contracts	(2,580,900)	-	(2,580,900)
<b>TOTAL REVENUES</b>	<b>\$ 14,713,100</b>	<b>\$ 12,120,600</b>	<b>\$ 26,833,700</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 6,316,200	\$ 1,426,500	\$ 7,742,700
Public Service	12,000	3,600	15,600
Academic Support	462,200	513,200	975,400
Libraries	328,700	-	328,700
Student Services	1,340,300	1,290,700	2,631,000
Institutional Support	2,864,600	77,000	2,941,600
Operation and Maintenance	2,078,300	591,800	2,670,100
Student Financial Aid	935,800	8,217,800	9,153,600
Budget Reserve "NR"	375,000	-	375,000
<b>TOTAL EXPENSES</b>	<b>\$ 14,713,100</b>	<b>\$ 12,120,600</b>	<b>\$ 26,833,700</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 10,756,100	\$ 1,829,000	\$ 12,585,100
Operating Expenses	2,545,600	925,500	3,471,100
Capital Outlay	100,600	556,500	657,100
Grants in Aid	935,800	8,217,800	9,153,600
Transfers	-	591,800	591,800
Budget Reserve "NR"	375,000	-	375,000
<b>TOTAL EXPENSES</b>	<b>\$ 14,713,100</b>	<b>\$ 12,120,600</b>	<b>\$ 26,833,700</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**Jefferson Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 33,000,000	\$ -	\$ 33,000,000
State Allocation	21,102,000	-	21,102,000
Government Grants and Contracts			
Federal	-	29,915,400	29,915,400
State	-	3,887,300	3,887,300
Noncredit Tuition	50,000	-	50,000
Private Funds	-	235,000	235,000
Endowment Income	-	151,700	151,700
Investment Income	-	-	-
Sales/Services Educational Activities	2,968,600	-	2,968,600
Other Sources	6,600,000	741,000	7,341,000
Budget Reserve "NR"	1,375,700	-	1,375,700
System Services and Systemwide Contracts	(8,246,200)	-	(8,246,200)
<b>TOTAL REVENUES</b>	<b>\$ 56,850,100</b>	<b>\$ 34,930,400</b>	<b>\$ 91,780,500</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 20,721,900	\$ 3,307,200	\$ 24,029,100
Public Service	-	49,000	49,000
Academic Support	3,003,600	326,500	3,330,100
Libraries	1,307,200	-	1,307,200
Student Services	6,284,600	2,173,700	8,458,300
Institutional Support	6,859,000	2,940,000	9,799,000
Operation and Maintenance	12,886,200	12,600	12,898,800
Student Financial Aid	4,411,900	26,121,400	30,533,300
Budget Reserve "NR"	1,375,700	-	1,375,700
<b>TOTAL EXPENSES</b>	<b>\$ 56,850,100</b>	<b>\$ 34,930,400</b>	<b>\$ 91,780,500</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 33,736,200	\$ 3,984,400	\$ 37,720,600
Operating Expenses	9,873,900	4,326,500	14,200,400
Capital Outlay	852,400	484,200	1,336,600
Grants in Aid	4,411,900	26,020,000	30,431,900
Transfers	6,600,000	115,300	6,715,300
Budget Reserve "NR"	1,375,700	-	1,375,700
<b>TOTAL EXPENSES</b>	<b>\$ 56,850,100</b>	<b>\$ 34,930,400</b>	<b>\$ 91,780,500</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OPERATING BUDGET**

**Jefferson Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 32,840,000	\$ -	\$ 32,840,000
State Allocation	21,049,200	-	21,049,200
Government Grants and Contracts			
Federal	-	23,990,400	23,990,400
State	-	5,060,000	5,060,000
Noncredit Tuition	91,000	-	91,000
Private Funds	-	1,331,100	1,331,100
Endowment Income	-	619,300	619,300
Investment Income	-	-	-
Sales/Services Educational Activities	3,484,600	-	3,484,600
Other Sources	1,065,800	29,800	1,095,600
Budget Reserve "NR"	1,369,100	-	1,369,100
System Services and Systemwide Contracts	(8,254,000)	-	(8,254,000)
<b>TOTAL REVENUES</b>	<b>\$ 51,645,700</b>	<b>\$ 31,030,600</b>	<b>\$ 82,676,300</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 19,388,500	\$ 3,120,600	\$ 22,509,100
Public Service	-	-	-
Academic Support	3,200,200	488,000	3,688,200
Libraries	1,281,100	-	1,281,100
Student Services	5,865,700	1,912,400	7,778,100
Institutional Support	7,581,800	273,300	7,855,100
Operation and Maintenance	9,256,200	1,015,600	10,271,800
Student Financial Aid	3,703,100	24,220,700	27,923,800
Budget Reserve "NR"	1,369,100	-	1,369,100
<b>TOTAL EXPENSES</b>	<b>\$ 51,645,700</b>	<b>\$ 31,030,600</b>	<b>\$ 82,676,300</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 33,461,700	\$ 3,902,000	\$ 37,363,700
Operating Expenses	9,145,900	2,321,900	11,467,800
Capital Outlay	3,453,800	586,300	4,040,100
Grants in Aid	3,703,100	24,220,400	27,923,500
Transfers	512,100	-	512,100
Budget Reserve "NR"	1,369,100	-	1,369,100
<b>TOTAL EXPENSES</b>	<b>\$ 51,645,700</b>	<b>\$ 31,030,600</b>	<b>\$ 82,676,300</b>



**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**Madisonville Community College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 13,225,400	\$ -	\$ 13,225,400
State Allocation	8,235,900	-	8,235,900
Government Grants and Contracts			
Federal	-	9,677,600	9,677,600
State	-	1,215,200	1,215,200
Noncredit Tuition	200,000	-	200,000
Private Funds	-	382,200	382,200
Endowment Income	-	442,100	442,100
Investment Income	-	-	-
Sales/Services Educational Activities	1,325,200	194,000	1,519,200
Other Sources	1,499,500	155,100	1,654,600
Budget Reserve "NR"	573,000	-	573,000
System Services and Systemwide Contracts	(2,376,600)	-	(2,376,600)
<b>TOTAL REVENUES</b>	<b>\$ 22,682,400</b>	<b>\$ 12,066,200</b>	<b>\$ 34,748,600</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 11,400,200	\$ 2,085,200	\$ 13,485,400
Public Service	350,500	204,500	555,000
Academic Support	1,275,800	480,600	1,756,400
Libraries	367,200	2,500	369,700
Student Services	1,449,300	1,719,500	3,168,800
Institutional Support	2,530,700	598,000	3,128,700
Operation and Maintenance	3,191,100	-	3,191,100
Student Financial Aid	1,647,900	6,975,900	8,623,800
Budget Reserve "NR"	469,700	-	469,700
<b>TOTAL EXPENSES</b>	<b>\$ 22,682,400</b>	<b>\$ 12,066,200</b>	<b>\$ 34,748,600</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 12,434,200	\$ 3,303,700	\$ 15,737,900
Operating Expenses	7,549,500	1,693,100	9,242,600
Capital Outlay	581,100	93,500	674,600
Grants in Aid	1,647,900	6,975,900	8,623,800
Transfers	-	-	-
Budget Reserve "NR"	469,700	-	469,700
<b>TOTAL EXPENSES</b>	<b>\$ 22,682,400</b>	<b>\$ 12,066,200</b>	<b>\$ 34,748,600</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OPERATING BUDGET**

**Madisonville Community College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 8,650,300	\$ -	\$ 8,650,300
State Allocation	8,397,100	-	8,397,100
Government Grants and Contracts			
Federal	-	8,125,700	8,125,700
State	-	1,564,200	1,564,200
Noncredit Tuition	200,000	-	200,000
Private Funds	-	183,200	183,200
Endowment Income	-	442,000	442,000
Investment Income	-	-	-
Sales/Services Educational Activities	1,359,200	54,300	1,413,500
Other Sources	1,607,800	327,100	1,934,900
Budget Reserve "NR"	469,700	-	469,700
System Services and Systemwide Contracts	(2,377,700)	-	(2,377,700)
<b>TOTAL REVENUES</b>	<b>\$ 18,306,400</b>	<b>\$ 10,696,500</b>	<b>\$ 29,002,900</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 7,303,400	\$ 1,521,100	\$ 8,824,500
Public Service	349,200	193,300	542,500
Academic Support	1,221,100	450,000	1,671,100
Libraries	368,200	2,500	370,700
Student Services	1,375,700	1,617,200	2,992,900
Institutional Support	2,945,100	235,900	3,181,000
Operation and Maintenance	3,032,200	4,000	3,036,200
Student Financial Aid	1,241,800	6,672,500	7,914,300
Budget Reserve "NR"	469,700	-	469,700
<b>TOTAL EXPENSES</b>	<b>\$ 18,306,400</b>	<b>\$ 10,696,500</b>	<b>\$ 29,002,900</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 11,974,000	\$ 2,400,500	\$ 14,374,500
Operating Expenses	3,896,900	1,606,600	5,503,500
Capital Outlay	724,000	12,900	736,900
Grants in Aid	1,241,800	6,672,500	7,914,300
Transfers	-	4,000	4,000
Budget Reserve "NR"	469,700	-	469,700
<b>TOTAL EXPENSES</b>	<b>\$ 18,306,400</b>	<b>\$ 10,696,500</b>	<b>\$ 29,002,900</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**Maysville Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 10,976,000	\$ -	\$ 10,976,000
State Allocation	8,301,800	-	8,301,800
Government Grants and Contracts			
Federal	-	12,777,000	12,777,000
State	-	2,615,700	2,615,700
Noncredit Tuition	659,900	-	659,900
Private Funds	-	193,500	193,500
Endowment Income	-	37,000	37,000
Investment Income	-	-	-
Sales/Services Educational Activities	1,062,400	-	1,062,400
Other Sources	703,900	12,000	715,900
Budget Reserve "NR"	506,500	-	506,500
System Services and Systemwide Contracts	(2,742,000)	-	(2,742,000)
<b>TOTAL REVENUES</b>	<b>\$ 19,468,500</b>	<b>\$ 15,635,200</b>	<b>\$ 35,103,700</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 9,070,800	\$ 2,615,800	\$ 11,686,600
Public Service	-	-	-
Academic Support	406,400	565,700	972,100
Libraries	400,700	-	400,700
Student Services	1,658,700	1,709,300	3,368,000
Institutional Support	3,613,200	-	3,613,200
Operation and Maintenance	2,416,300	40,000	2,456,300
Student Financial Aid	1,395,900	10,704,400	12,100,300
Budget Reserve "NR"	506,500	-	506,500
<b>TOTAL EXPENSES</b>	<b>\$ 19,468,500</b>	<b>\$ 15,635,200</b>	<b>\$ 35,103,700</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 13,837,400	\$ 2,725,300	\$ 16,562,700
Operating Expenses	3,577,700	1,975,500	5,553,200
Capital Outlay	151,000	208,000	359,000
Grants in Aid	1,395,900	10,686,400	12,082,300
Transfers	-	40,000	40,000
Budget Reserve "NR"	506,500	-	506,500
<b>TOTAL EXPENSES</b>	<b>\$ 19,468,500</b>	<b>\$ 15,635,200</b>	<b>\$ 35,103,700</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OPERATING BUDGET**

**Maysville Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 11,430,200	\$ -	\$ 11,430,200
State Allocation	8,192,200	-	8,192,200
Government Grants and Contracts			
Federal	-	11,417,100	11,417,100
State	-	2,656,600	2,656,600
Noncredit Tuition	381,000	-	381,000
Private Funds	-	300,000	300,000
Endowment Income	-	61,300	61,300
Investment Income	-	-	-
Sales/Services Educational Activities	1,071,100	-	1,071,100
Other Sources	1,243,900	10,000	1,253,900
Budget Reserve "NR"	506,500	-	506,500
System Services and Systemwide Contracts	(2,738,400)	-	(2,738,400)
<b>TOTAL REVENUES</b>	<b>\$ 20,086,500</b>	<b>\$ 14,445,000</b>	<b>\$ 34,531,500</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 8,946,400	\$ 1,575,900	\$ 10,522,300
Public Service	-	-	-
Academic Support	396,000	460,800	856,800
Libraries	402,300	-	402,300
Student Services	1,580,100	1,726,700	3,306,800
Institutional Support	4,015,400	4,000	4,019,400
Operation and Maintenance	2,455,400	100,000	2,555,400
Student Financial Aid	1,784,400	10,577,600	12,362,000
Budget Reserve "NR"	506,500	-	506,500
<b>TOTAL EXPENSES</b>	<b>\$ 20,086,500</b>	<b>\$ 14,445,000</b>	<b>\$ 34,531,500</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 14,656,100	\$ 3,121,900	\$ 17,778,000
Operating Expenses	2,945,600	534,400	3,480,000
Capital Outlay	93,900	240,500	334,400
Grants in Aid	1,784,400	10,448,200	12,232,600
Transfers	100,000	100,000	200,000
Budget Reserve "NR"	506,500	-	506,500
<b>TOTAL EXPENSES</b>	<b>\$ 20,086,500</b>	<b>\$ 14,445,000</b>	<b>\$ 34,531,500</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**Owensboro Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 12,566,700	\$ -	\$ 12,566,700
State Allocation	8,498,200	-	8,498,200
Government Grants and Contracts			
Federal	-	11,927,600	11,927,600
State	-	1,403,800	1,403,800
Noncredit Tuition	653,900	-	653,900
Private Funds	-	56,200	56,200
Endowment Income	-	57,900	57,900
Investment Income	-	-	-
Sales/Services Educational Activities	1,303,000	115,800	1,418,800
Other Sources	3,054,100	465,800	3,519,900
Budget Reserve "NR"	544,400	-	544,400
System Services and Systemwide Contracts	(2,919,900)	-	(2,919,900)
<b>TOTAL REVENUES</b>	<b>\$ 23,700,400</b>	<b>\$ 14,027,100</b>	<b>\$ 37,727,500</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 11,477,600	\$ 1,389,800	\$ 12,867,400
Public Service	308,300	5,800	314,100
Academic Support	1,495,000	1,073,600	2,568,600
Libraries	362,500	-	362,500
Student Services	1,556,100	707,900	2,264,000
Institutional Support	3,087,100	916,900	4,004,000
Operation and Maintenance	2,540,900	351,500	2,892,400
Student Financial Aid	2,328,500	9,581,600	11,910,100
Budget Reserve "NR"	544,400	-	544,400
<b>TOTAL EXPENSES</b>	<b>\$ 23,700,400</b>	<b>\$ 14,027,100</b>	<b>\$ 37,727,500</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 14,404,300	\$ 2,229,200	\$ 16,633,500
Operating Expenses	3,632,200	1,693,500	5,325,700
Capital Outlay	2,791,000	522,800	3,313,800
Grants in Aid	2,328,500	9,581,600	11,910,100
Transfers	-	-	-
Budget Reserve "NR"	544,400	-	544,400
<b>TOTAL EXPENSES</b>	<b>\$ 23,700,400</b>	<b>\$ 14,027,100</b>	<b>\$ 37,727,500</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OPERATING BUDGET**

**Owensboro Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 12,199,400	\$ -	\$ 12,199,400
State Allocation	8,374,700	-	8,374,700
Government Grants and Contracts			
Federal	-	9,160,500	9,160,500
State	-	1,427,800	1,427,800
Noncredit Tuition	576,100	-	576,100
Private Funds	-	37,100	37,100
Endowment Income	-	53,100	53,100
Investment Income	-	-	-
Sales/Services Educational Activities	1,266,700	264,400	1,531,100
Other Sources	1,732,400	411,900	2,144,300
Budget Reserve "NR"	529,600	-	529,600
System Services and Systemwide Contracts	(2,923,200)	-	(2,923,200)
<b>TOTAL REVENUES</b>	<b>\$ 21,755,700</b>	<b>\$ 11,354,800</b>	<b>\$ 33,110,500</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 9,862,400	\$ 1,207,300	\$ 11,069,700
Public Service	394,400	8,300	402,700
Academic Support	1,685,200	581,700	2,266,900
Libraries	362,900	-	362,900
Student Services	1,556,500	809,700	2,366,200
Institutional Support	2,732,800	22,900	2,755,700
Operation and Maintenance	2,453,400	271,900	2,725,300
Student Financial Aid	2,178,500	8,453,000	10,631,500
Budget Reserve "NR"	529,600	-	529,600
<b>TOTAL EXPENSES</b>	<b>\$ 21,755,700</b>	<b>\$ 11,354,800</b>	<b>\$ 33,110,500</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 14,524,300	\$ 1,932,600	\$ 16,456,900
Operating Expenses	3,560,300	554,000	4,114,300
Capital Outlay	963,000	415,200	1,378,200
Grants in Aid	2,178,500	8,453,000	10,631,500
Transfers	-	-	-
Budget Reserve "NR"	529,600	-	529,600
<b>TOTAL EXPENSES</b>	<b>\$ 21,755,700</b>	<b>\$ 11,354,800</b>	<b>\$ 33,110,500</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**Somerset Community College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 17,760,000	\$ -	\$ 17,760,000
State Allocation	12,767,400	-	12,767,400
Government Grants and Contracts			
Federal	-	23,647,000	23,647,000
State	-	2,205,600	2,205,600
Noncredit Tuition	699,700	-	699,700
Private Funds	-	211,000	211,000
Endowment Income	-	196,000	196,000
Investment Income	-	-	-
Sales/Services Educational Activities	2,101,100	233,200	2,334,300
Other Sources	2,997,200	1,049,300	4,046,500
Budget Reserve "NR"	1,000,000	-	1,000,000
System Services and Systemwide Contracts	(4,685,000)	-	(4,685,000)
<b>TOTAL REVENUES</b>	<b>\$ 32,640,400</b>	<b>\$ 27,542,100</b>	<b>\$ 60,182,500</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 15,418,100	\$ 3,400,900	\$ 18,819,000
Public Service	39,300	20,000	59,300
Academic Support	1,728,600	601,900	2,330,500
Libraries	503,500	-	503,500
Student Services	3,459,900	1,671,200	5,131,100
Institutional Support	4,641,200	1,743,600	6,384,800
Operation and Maintenance	3,874,200	327,400	4,201,600
Student Financial Aid	1,975,600	19,777,100	21,752,700
Budget Reserve "NR"	1,000,000	-	1,000,000
<b>TOTAL EXPENSES</b>	<b>\$ 32,640,400</b>	<b>\$ 27,542,100</b>	<b>\$ 60,182,500</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 22,018,800	\$ 2,363,400	\$ 24,382,200
Operating Expenses	6,976,700	4,804,900	11,781,600
Capital Outlay	105,500	284,500	390,000
Grants in Aid	1,975,500	19,777,100	21,752,600
Transfers	563,900	312,200	876,100
Budget Reserve "NR"	1,000,000	-	1,000,000
<b>TOTAL EXPENSES</b>	<b>\$ 32,640,400</b>	<b>\$ 27,542,100</b>	<b>\$ 60,182,500</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OPERATING BUDGET**

**Somerset Community College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 19,027,200	\$ -	\$ 19,027,200
State Allocation	12,687,600	-	12,687,600
Government Grants and Contracts			
Federal	-	20,364,300	20,364,300
State	-	2,746,900	2,746,900
Noncredit Tuition	590,000	-	590,000
Private Funds	-	166,500	166,500
Endowment Income	-	184,900	184,900
Investment Income	-	-	-
Sales/Services Educational Activities	2,101,900	79,000	2,180,900
Other Sources	2,345,600	1,098,900	3,444,500
Budget Reserve "NR"	1,000,000	-	1,000,000
System Services and Systemwide Contracts	(4,678,300)	-	(4,678,300)
<b>TOTAL REVENUES</b>	<b>\$ 33,074,000</b>	<b>\$ 24,640,500</b>	<b>\$ 57,714,500</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 14,543,300	\$ 2,179,300	\$ 16,722,600
Public Service	39,300	17,100	56,400
Academic Support	1,744,700	1,065,300	2,810,000
Libraries	589,800	-	589,800
Student Services	3,426,200	1,596,600	5,022,800
Institutional Support	5,613,400	185,600	5,799,000
Operation and Maintenance	4,098,800	300,100	4,398,900
Student Financial Aid	2,018,500	19,296,500	21,315,000
Budget Reserve "NR"	1,000,000	-	1,000,000
<b>TOTAL EXPENSES</b>	<b>\$ 33,074,000</b>	<b>\$ 24,640,500</b>	<b>\$ 57,714,500</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 23,858,200	\$ 3,316,400	\$ 27,174,600
Operating Expenses	5,308,100	1,341,000	6,649,100
Capital Outlay	540,000	474,400	1,014,400
Grants in Aid	2,018,300	19,270,500	21,288,800
Transfers	349,400	238,200	587,600
Budget Reserve "NR"	1,000,000	-	1,000,000
<b>TOTAL EXPENSES</b>	<b>\$ 33,074,000</b>	<b>\$ 24,640,500</b>	<b>\$ 57,714,500</b>



**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**Southcentral Kentucky Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 14,176,800	\$ -	\$ 14,176,800
State Allocation	9,586,600	-	9,586,600
Government Grants and Contracts			
Federal	-	12,218,800	12,218,800
State	-	1,777,100	1,777,100
Noncredit Tuition	550,000	-	550,000
Private Funds	-	312,500	312,500
Endowment Income	-	-	-
Investment Income	-	-	-
Sales/Services Educational Activities	780,000	270,900	1,050,900
Other Sources	5,290,000	-	5,290,000
Budget Reserve "NR"	710,000	-	710,000
System Services and Systemwide Contracts	(2,985,100)	-	(2,985,100)
<b>TOTAL REVENUES</b>	<b>\$ 28,108,300</b>	<b>\$ 14,579,300</b>	<b>\$ 42,687,600</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 9,960,400	\$ 1,838,300	\$ 11,798,700
Public Service	-	-	-
Academic Support	596,300	-	596,300
Libraries	346,800	-	346,800
Student Services	2,052,600	596,500	2,649,100
Institutional Support	4,951,200	551,700	5,502,900
Operation and Maintenance	8,010,600	15,800	8,026,400
Student Financial Aid	1,480,400	11,577,000	13,057,400
Budget Reserve "NR"	710,000	-	710,000
<b>TOTAL EXPENSES</b>	<b>\$ 28,108,300</b>	<b>\$ 14,579,300</b>	<b>\$ 42,687,600</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 17,044,500	\$ 2,178,500	\$ 19,223,000
Operating Expenses	3,929,900	279,500	4,209,400
Capital Outlay	2,542,100	544,800	3,086,900
Grants in Aid	1,480,400	11,576,500	13,056,900
Transfers	2,401,400	-	2,401,400
Budget Reserve "NR"	710,000	-	710,000
<b>TOTAL EXPENSES</b>	<b>\$ 28,108,300</b>	<b>\$ 14,579,300</b>	<b>\$ 42,687,600</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OPERATING BUDGET**

**Southcentral Kentucky Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 14,114,600	\$ -	\$ 14,114,600
State Allocation	9,477,700	-	9,477,700
Government Grants and Contracts			
Federal	-	9,864,300	9,864,300
State	-	1,746,900	1,746,900
Noncredit Tuition	584,100	-	584,100
Private Funds	-	473,800	473,800
Endowment Income	-	-	-
Investment Income	-	-	-
Sales/Services Educational Activities	765,000	70,000	835,000
Other Sources	4,390,000	-	4,390,000
Budget Reserve "NR"	710,000	-	710,000
System Services and Systemwide Contracts	(2,983,800)	-	(2,983,800)
<b>TOTAL REVENUES</b>	<b>\$ 27,057,600</b>	<b>\$ 12,155,000</b>	<b>\$ 39,212,600</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 9,480,000	\$ 1,512,400	\$ 10,992,400
Public Service	-	1,800	1,800
Academic Support	419,400	-	419,400
Libraries	373,800	-	373,800
Student Services	1,982,600	451,500	2,434,100
Institutional Support	5,315,800	240,000	5,555,800
Operation and Maintenance	7,219,300	19,600	7,238,900
Student Financial Aid	1,556,700	9,929,700	11,486,400
Budget Reserve "NR"	710,000	-	710,000
<b>TOTAL EXPENSES</b>	<b>\$ 27,057,600</b>	<b>\$ 12,155,000</b>	<b>\$ 39,212,600</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 17,241,800	\$ 1,297,200	\$ 18,539,000
Operating Expenses	3,714,400	313,700	4,028,100
Capital Outlay	2,460,100	614,900	3,075,000
Grants in Aid	1,556,700	9,929,200	11,485,900
Transfers	1,374,600	-	1,374,600
Budget Reserve "NR"	710,000	-	710,000
<b>TOTAL EXPENSES</b>	<b>\$ 27,057,600</b>	<b>\$ 12,155,000</b>	<b>\$ 39,212,600</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**Southeast Kentucky Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 9,380,500	\$ -	\$ 9,380,500
State Allocation	9,584,500	-	9,584,500
Government Grants and Contracts			
Federal	-	13,509,600	13,509,600
State	-	2,800,900	2,800,900
Noncredit Tuition	175,000	-	175,000
Private Funds	-	60,000	60,000
Endowment Income	-	178,200	178,200
Investment Income	-	-	-
Sales/Services Educational Activities	998,100	-	998,100
Other Sources	-	445,800	445,800
Budget Reserve "NR"	569,000	-	569,000
System Services and Systemwide Contracts	(2,547,400)	-	(2,547,400)
<b>TOTAL REVENUES</b>	<b>\$ 18,159,700</b>	<b>\$ 16,994,500</b>	<b>\$ 35,154,200</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 7,344,200	\$ 3,285,800	\$ 10,630,000
Public Service	102,200	79,200	181,400
Academic Support	1,378,400	412,300	1,790,700
Libraries	443,400	22,900	466,300
Student Services	1,827,600	1,399,900	3,227,500
Institutional Support	2,362,600	1,098,700	3,461,300
Operation and Maintenance	2,888,000	65,400	2,953,400
Student Financial Aid	1,244,300	10,630,300	11,874,600
Budget Reserve "NR"	569,000	-	569,000
<b>TOTAL EXPENSES</b>	<b>\$ 18,159,700</b>	<b>\$ 16,994,500</b>	<b>\$ 35,154,200</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 12,833,600	\$ 2,087,500	\$ 14,921,100
Operating Expenses	3,145,200	4,316,200	7,461,400
Capital Outlay	140,600	24,900	165,500
Grants in Aid	1,244,300	10,515,900	11,760,200
Transfers	227,000	50,000	277,000
Budget Reserve "NR"	569,000	-	569,000
<b>TOTAL EXPENSES</b>	<b>\$ 18,159,700</b>	<b>\$ 16,994,500</b>	<b>\$ 35,154,200</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OPERATING BUDGET**

**Southeast Kentucky Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 9,078,700	\$ -	\$ 9,078,700
State Allocation	9,773,200	-	9,773,200
Government Grants and Contracts			
Federal	-	10,324,600	10,324,600
State	-	2,823,600	2,823,600
Noncredit Tuition	175,000	-	175,000
Private Funds	-	152,000	152,000
Endowment Income	-	161,400	161,400
Investment Income	-	-	-
Sales/Services Educational Activities	898,100	-	898,100
Other Sources	673,600	320,500	994,100
Budget Reserve "NR"	489,100	-	489,100
System Services and Systemwide Contracts	(2,547,900)	-	(2,547,900)
<b>TOTAL REVENUES</b>	<b>\$ 18,539,800</b>	<b>\$ 13,782,100</b>	<b>\$ 32,321,900</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 7,511,100	\$ 2,434,300	\$ 9,945,400
Public Service	103,300	164,700	268,000
Academic Support	1,526,900	300,500	1,827,400
Libraries	463,800	18,000	481,800
Student Services	1,990,200	1,654,300	3,644,500
Institutional Support	2,817,500	163,700	2,981,200
Operation and Maintenance	2,888,200	176,600	3,064,800
Student Financial Aid	749,700	8,870,000	9,619,700
Budget Reserve "NR"	489,100	-	489,100
<b>TOTAL EXPENSES</b>	<b>\$ 18,539,800</b>	<b>\$ 13,782,100</b>	<b>\$ 32,321,900</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 13,834,200	\$ 2,042,800	\$ 15,877,000
Operating Expenses	3,103,400	2,901,400	6,004,800
Capital Outlay	136,400	22,000	158,400
Grants in Aid	749,700	8,715,900	9,465,600
Transfers	227,000	100,000	327,000
Budget Reserve "NR"	489,100	-	489,100
<b>TOTAL EXPENSES</b>	<b>\$ 18,539,800</b>	<b>\$ 13,782,100</b>	<b>\$ 32,321,900</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**West Kentucky Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 16,347,000	\$ -	\$ 16,347,000
State Allocation	12,143,000	-	12,143,000
Government Grants and Contracts			
Federal	-	15,142,400	15,142,400
State	1,000	1,865,100	1,866,100
Noncredit Tuition	750,000	-	750,000
Private Funds	-	956,300	956,300
Endowment Income	-	-	-
Investment Income	-	-	-
Sales/Services Educational Activities	1,877,200	-	1,877,200
Other Sources	1,991,000	-	1,991,000
Budget Reserve "NR"	1,009,000	-	1,009,000
System Services and Systemwide Contracts	(4,081,700)	-	(4,081,700)
<b>TOTAL REVENUES</b>	<b>\$ 30,036,500</b>	<b>\$ 17,963,800</b>	<b>\$ 48,000,300</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 14,664,700	\$ 1,667,700	\$ 16,332,400
Public Service	855,900	52,500	908,400
Academic Support	763,300	8,000	771,300
Libraries	392,200	-	392,200
Student Services	2,830,200	1,135,100	3,965,300
Institutional Support	3,092,400	1,381,100	4,473,500
Operation and Maintenance	4,352,000	285,200	4,637,200
Student Financial Aid	2,076,800	13,434,200	15,511,000
Budget Reserve "NR"	1,009,000	-	1,009,000
<b>TOTAL EXPENSES</b>	<b>\$ 30,036,500</b>	<b>\$ 17,963,800</b>	<b>\$ 48,000,300</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 18,682,400	\$ 2,210,200	\$ 20,892,600
Operating Expenses	7,391,500	1,871,100	9,262,600
Capital Outlay	659,900	448,300	1,108,200
Grants in Aid	2,076,800	13,434,200	15,511,000
Transfers	216,900	-	216,900
Budget Reserve "NR"	1,009,000	-	1,009,000
<b>TOTAL EXPENSES</b>	<b>\$ 30,036,500</b>	<b>\$ 17,963,800</b>	<b>\$ 48,000,300</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OPERATING BUDGET**

**West Kentucky Community and Technical College**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ 16,942,400	\$ -	\$ 16,942,400
State Allocation	12,115,400	-	12,115,400
Government Grants and Contracts			
Federal	-	13,057,000	13,057,000
State	1,000	1,677,300	1,678,300
Noncredit Tuition	750,000	-	750,000
Private Funds	-	503,400	503,400
Endowment Income	-	-	-
Investment Income	-	-	-
Sales/Services Educational Activities	1,970,500	-	1,970,500
Other Sources	1,500,000	10,000	1,510,000
Budget Reserve "NR"	1,009,000	-	1,009,000
System Services and Systemwide Contracts	(4,079,500)	-	(4,079,500)
<b>TOTAL REVENUES</b>	<b>\$ 30,208,800</b>	<b>\$ 15,247,700</b>	<b>\$ 45,456,500</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 13,629,800	\$ 1,461,600	\$ 15,091,400
Public Service	790,100	54,300	844,400
Academic Support	706,200	-	706,200
Libraries	387,800	-	387,800
Student Services	2,756,100	1,263,400	4,019,500
Institutional Support	3,589,800	159,100	3,748,900
Operation and Maintenance	5,473,700	87,100	5,560,800
Student Financial Aid	1,866,300	12,222,200	14,088,500
Budget Reserve "NR"	1,009,000	-	1,009,000
<b>TOTAL EXPENSES</b>	<b>\$ 30,208,800</b>	<b>\$ 15,247,700</b>	<b>\$ 45,456,500</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 20,076,000	\$ 2,304,300	\$ 22,380,300
Operating Expenses	6,493,300	546,200	7,039,500
Capital Outlay	647,300	175,000	822,300
Grants in Aid	1,866,300	12,222,200	14,088,500
Transfers	116,900	-	116,900
Budget Reserve "NR"	1,009,000	-	1,009,000
<b>TOTAL EXPENSES</b>	<b>\$ 30,208,800</b>	<b>\$ 15,247,700</b>	<b>\$ 45,456,500</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**Fire Commission and Training**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ -	\$ -	\$ -
State Allocation	1,870,000	-	1,870,000
Government Grants and Contracts			
Federal	-	-	-
State	43,471,500	-	43,471,500
Noncredit Tuition	500,000	-	500,000
Private Funds	-	-	-
Endowment Income	-	-	-
Investment Income	150,000	-	150,000
Sales/Services Educational Activities	-	-	-
Other Sources	38,845,100	-	38,845,100
Budget Reserve "NR"	155,000	-	155,000
System Services and Systemwide Contracts	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 84,991,600</b>	<b>\$ 0</b>	<b>\$ 84,991,600</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 6,874,800	\$ -	\$ 6,874,800
Public Service	46,540,400	-	46,540,400
Academic Support	5,200	-	5,200
Libraries	-	-	-
Student Services	104,900	-	104,900
Institutional Support	438,400	-	438,400
Operation and Maintenance	30,872,900	-	30,872,900
Student Financial Aid	-	-	-
Budget Reserve "NR"	155,000	-	155,000
<b>TOTAL EXPENSES</b>	<b>\$ 84,991,600</b>	<b>\$ 0</b>	<b>\$ 84,991,600</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 7,030,800	\$ -	\$ 7,030,800
Operating Expenses	28,160,500	-	28,160,500
Capital Outlay	5,008,800	-	5,008,800
Grants in Aid	38,236,500	-	38,236,500
Transfers	6,400,000	-	6,400,000
Budget Reserve "NR"	155,000	-	155,000
<b>TOTAL EXPENSES</b>	<b>\$ 84,991,600</b>	<b>\$ 0</b>	<b>\$ 84,991,600</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OPERATING BUDGET**

**Fire Commission and Training**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ -	\$ -	\$ -
State Allocation	1,869,900	-	1,869,900
Government Grants and Contracts			
Federal	-	-	-
State	42,205,400	-	42,205,400
Noncredit Tuition	500,000	-	500,000
Private Funds	-	-	-
Endowment Income	-	-	-
Investment Income	100,000	-	100,000
Sales/Services Educational Activities	-	-	-
Other Sources	25,600,000	-	25,600,000
Budget Reserve "NR"	155,000	-	155,000
System Services and Systemwide Contracts	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 70,430,300</b>	<b>\$ 0</b>	<b>\$ 70,430,300</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 7,869,800	\$ -	\$ 7,869,800
Public Service	38,019,000	-	38,019,000
Academic Support	5,200	-	5,200
Libraries	-	-	-
Student Services	74,900	-	74,900
Institutional Support	863,600	-	863,600
Operation and Maintenance	23,442,800	-	23,442,800
Student Financial Aid	-	-	-
Budget Reserve "NR"	155,000	-	155,000
<b>TOTAL EXPENSES</b>	<b>\$ 70,430,300</b>	<b>\$ 0</b>	<b>\$ 70,430,300</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 5,887,500	\$ -	\$ 5,887,500
Operating Expenses	23,856,900	-	23,856,900
Capital Outlay	4,391,100	-	4,391,100
Grants in Aid	36,139,800	-	36,139,800
Transfers	-	-	-
Budget Reserve "NR"	155,000	-	155,000
<b>TOTAL EXPENSES</b>	<b>\$ 70,430,300</b>	<b>\$ 0</b>	<b>\$ 70,430,300</b>



**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**Kentucky Board of Emergency Medical Services**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ -	\$ -	\$ -
State Allocation	1,799,700	-	1,799,700
Government Grants and Contracts			
Federal	-	-	-
State	-	88,000	88,000
County	-	98,700	98,700
Noncredit Tuition	-	-	-
Private Funds	-	-	-
Endowment Income	-	-	-
Investment Income	-	-	-
Sales/Services Educational Activities	551,500	-	551,500
Other Sources	-	-	-
Budget Reserve "NR"	75,000	-	75,000
System Services and Systemwide Contracts	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,426,200</b>	<b>\$ 186,700</b>	<b>\$ 2,612,900</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ -	\$ -	\$ -
Public Service	2,008,700	186,700	2,195,400
Academic Support	1,700	-	1,700
Libraries	-	-	-
Student Services	-	-	-
Institutional Support	42,200	-	42,200
Operation and Maintenance	298,600	-	298,600
Student Financial Aid	-	-	-
Budget Reserve "NR"	75,000	-	75,000
<b>TOTAL EXPENSES</b>	<b>\$ 2,426,200</b>	<b>\$ 186,700</b>	<b>\$ 2,612,900</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 1,155,900	\$ 73,700	\$ 1,229,600
Operating Expenses	472,500	113,000	585,500
Capital Outlay	2,800	-	2,800
Grants in Aid	720,000	-	720,000
Transfers	-	-	-
Budget Reserve "NR"	75,000	-	75,000
<b>TOTAL EXPENSES</b>	<b>\$ 2,426,200</b>	<b>\$ 186,700</b>	<b>\$ 2,612,900</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2019-20 OPERATING BUDGET**

**Kentucky Board of Emergency Medical Services**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ -	\$ -	\$ -
State Allocation	1,799,700	-	1,799,700
Government Grants and Contracts			
Federal	-	50,500	50,500
State	-	-	-
County	-	231,000	231,000
Noncredit Tuition	-	-	-
Private Funds	-	-	-
Endowment Income	-	-	-
Investment Income	-	-	-
Sales/Services Educational Activities	551,500	-	551,500
Other Sources	422,200	-	422,200
Budget Reserve "NR"	75,000	-	75,000
System Services and Systemwide Contracts	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,848,400</b>	<b>\$ 281,500</b>	<b>\$ 3,129,900</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ -	\$ -	\$ -
Public Service	2,504,500	281,500	2,786,000
Academic Support	1,700	-	1,700
Libraries	-	-	-
Student Services	-	-	-
Institutional Support	123,900	-	123,900
Operation and Maintenance	143,300	-	143,300
Student Financial Aid	-	-	-
Budget Reserve "NR"	75,000	-	75,000
<b>TOTAL EXPENSES</b>	<b>\$ 2,848,400</b>	<b>\$ 281,500</b>	<b>\$ 3,129,900</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 1,216,800	\$ 112,500	\$ 1,329,300
Operating Expenses	251,400	169,000	420,400
Capital Outlay	139,200	-	139,200
Grants in Aid	1,166,000	-	1,166,000
Transfers	-	-	-
Budget Reserve "NR"	75,000	-	75,000
<b>TOTAL EXPENSES</b>	<b>\$ 2,848,400</b>	<b>\$ 281,500</b>	<b>\$ 3,129,900</b>

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
2020-21 OPERATING BUDGET**

**Systemwide Operations and Support Programs**

<b>SOURCE OF FUNDS</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Tuition and Mandatory Fees	\$ -	\$ 9,000,000	\$ 9,000,000
State Allocation	-	-	-
Government Grants and Contracts			
Federal	-	2,596,400	2,596,400
State	-	50,000	50,000
Noncredit Tuition	137,500	-	137,500
Private Funds	-	6,500	6,500
Endowment Income	-	-	-
Investment Income	1,500,000	-	1,500,000
Sales/Services Educational Activities	3,203,600	1,000	3,204,600
Other Sources	12,608,900	344,400	12,953,300
Budget Reserve "NR"	2,174,000	-	2,174,000
System Services and Systemwide Contracts	58,284,900	-	58,284,900
<b>TOTAL REVENUES</b>	<b>\$ 77,908,900</b>	<b>\$ 11,998,300</b>	<b>\$ 89,907,200</b>

<b>FUNCTION OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Instruction	\$ 7,545,600	\$ 552,700	\$ 8,098,300
Public Service	21,900	-	21,900
Academic Support	6,590,300	924,800	7,515,100
Libraries	266,600	-	266,600
Student Services	10,042,800	1,217,600	11,260,400
Institutional Support	23,324,700	105,600	23,430,300
Operation and Maintenance	27,532,300	-	27,532,300
Student Financial Aid	410,700	9,197,600	9,608,300
Budget Reserve "NR"	2,174,000	-	2,174,000
<b>TOTAL EXPENSES</b>	<b>\$ 77,908,900</b>	<b>\$ 11,998,300</b>	<b>\$ 89,907,200</b>

<b>OBJECT OF EXPENSES</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>
Personnel Costs	\$ 23,275,200	\$ 596,400	\$ 23,871,600
Operating Expenses	47,042,900	2,241,000	49,283,900
Capital Outlay	1,436,600	-	1,436,600
Grants in Aid	228,700	133,200	361,900
Transfers	3,751,500	9,027,700	12,779,200
Budget Reserve "NR"	2,174,000	-	2,174,000
<b>TOTAL EXPENSES</b>	<b>\$ 77,908,900</b>	<b>\$ 11,998,300</b>	<b>\$ 89,907,200</b>

# KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM 2019-20 OPERATING BUDGET

## Systemwide Operations and Support Programs

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ -	\$ 9,000,000	\$ 9,000,000
State Allocation	-	-	-
Government Grants and Contracts			
Federal	-	2,503,500	2,503,500
State	-	40,300	40,300
Noncredit Tuition	137,500	-	137,500
Private Funds	-	6,500	6,500
Endowment Income	-	-	-
Investment Income	5,000,000	-	5,000,000
Sales/Services Educational Activities	3,126,700	1,000	3,127,700
Other Sources	9,757,700	344,500	10,102,200
Budget Reserve "NR"	2,174,000	-	2,174,000
System Services and Systemwide Contracts	58,284,900	-	58,284,900
 TOTAL REVENUES	 \$ 78,480,800	 \$ 11,895,800	 \$ 90,376,600

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 8,679,600	\$ 1,442,600	\$ 10,122,200
Public Service	21,900	-	21,900
Academic Support	6,177,900	371,400	6,549,300
Libraries	266,600	-	266,600
Student Services	6,393,800	779,300	7,173,100
Institutional Support	27,553,200	106,400	27,659,600
Operation and Maintenance	26,803,400	-	26,803,400
Student Financial Aid	410,400	9,196,100	9,606,500
Budget Reserve "NR"	2,174,000	-	2,174,000
 TOTAL EXPENSES	 \$ 78,480,800	 \$ 11,895,800	 \$ 90,376,600

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 22,690,500	\$ 655,300	\$ 23,345,800
Operating Expenses	42,262,700	2,079,600	44,342,300
Capital Outlay	5,813,600	-	5,813,600
Grants in Aid	227,700	134,700	362,400
Transfers	5,312,300	9,026,200	14,338,500
Budget Reserve "NR"	2,174,000	-	2,174,000
 TOTAL EXPENSES	 \$ 78,480,800	 \$ 11,895,800	 \$ 90,376,600

## **KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM 2020-2021 CAPITAL BUDGET**

### **Introduction**

Capital investment expense creates or improves assets with a multi-year life; i.e., assets that will last longer than one budget period. KCTCS is prohibited from undertaking any capital construction project in an amount that exceeds \$1,000,000, or acquiring any capital equipment item in an amount that exceeds \$200,000 without prior approval of the Kentucky General Assembly. In previous biennia, an exception was made for projects whereby greater than 50 percent of the cost was funded by private gifts or federal funds; however, these projects were required to be reported to the Capital Projects and Bond Oversight Committee.

Since 2018 a capital construction project may now be initiated by an agency if the governing board approves the project and the full cost of the project will be non general fund appropriations. All funding must be agency/other funds. These projects must be reported to the Capital Projects and Bond Oversight Committee. A list of capital project authorizations and planned projects identified for the 2020-2021 fiscal year follows.

The funding sources for these capital projects are agency funds or other funds. Other Funds are from external, primarily private or federal, sources. Agency Funds are those funds identified from within the KCTCS Annual Operating Budget. KCTCS will not initiate these projects unless funding has been identified.

Included in this capital investment list is the KCTCS Equipment Pool which will be used for reporting any purchase of equipment that exceeds \$200,000.

Projects in the Guaranteed Energy Savings Pool will be funded by energy cost savings associated with the colleges choosing to initiate projects within the pool. Specific projects will be developed once a college elects to participate in the program and the evaluation process is completed.

Also included in this section is a listing of property leases currently in effect or being advertised.

**CAPITAL CONSTRUCTION AND EQUIPMENT PROJECT AUTHORIZATIONS 2020-2021**  
**AGENCY/OTHER FUNDS**

<b>Project Title</b>	<b>Total Authorization</b>
<b>Bluegrass CTC Renovate Newtown Campus North Buildings</b> <b>Restricted Funds</b> This project will renovate three buildings on the Bluegrass Community and Technical College Newtown North Campus. These buildings total approximately 17,500 square feet and are currently not in use. These buildings will be renovated as office and maintenance facilities.	<b>\$4,900,000</b>
<b>Elizabethtown CTC Construct/Procure Transportation Center</b> <b>Restricted Funds</b> a Transportation Logistics Center at Elizabethtown Community and Technical College. The new facility will house our current Auto/Diesel program and add additional space for the Agriculture Mechanics, CDL, Logistics, and possibly Heavy Equipment programs that will be relocated from the Occupational Technical Building.	<b>\$5,000,000</b>
<b>Fire Commission Construct NRPC Classroom Building</b> <b>Restricted Funds</b>  This project will construct a classroom and office building for the Fire Commission on the campus of the National Response Preparedness Center (NRPC). This approximate 16,000 gross square foot facility will provide classroom instruction for paid and volunteer firefighters throughout the state for their certification.	<b>\$5,200,000</b>
<b>Fire Commission Construct Five Story Training Drill Tower</b> <b>Restricted Funds</b> This project will construct a tower and burn building for the Fire Commission on the campus of the National Response Preparedness Center. This facility will be used to train firefighters for their 150 credit hour certification for volunteers and their 400 hour certification for paid career firefighters.	<b>\$1,200,000</b>
<b>Gateway CTC Renovate Instructional Space</b> <b>Restricted Funds</b>  This project will renovate classrooms at each campus of Gateway Community and Technical College to better align workforce demands and new technical programs.	<b>\$7,000,000</b>
<b>Gateway CTC Upgrade IT Infrastructure</b> <b>Restricted Funds</b> This project will improve the IT infrastructure for the Gateway Community and Technical College. Due to aging equipment the need to update and remain relevant to the ever changing technology driving our society and economy is crucial to the success of our students. The IT infrastructure upgrade will allow for state of the art labs, collaborative classrooms, interactive learning and community engagement centers.	<b>\$1,500,000</b>

**CAPITAL CONSTRUCTION AND EQUIPMENT PROJECT AUTHORIZATIONS 2020-2021**  
**AGENCY/OTHER FUNDS**

Project Title	Total Authorization
<b>Hazard CTC Renovate Advanced Manufacturing and Construction Center</b>	
<b>Restricted Funds</b>	<b>\$1,000,000</b>
<b>Federal Funds</b>	<b>\$3,900,000</b>
This project will renovate approximately 29,000 square feet in the Industrial Education Building on the Hazard Community and Technical College Technical Campus. The renovation is needed to accommodate programs in Construction Technology, Electrical Technology, Heating Ventilation Air Conditioning (HVAC) Technology, Automotive Technology and Diesel Technology.	
<b>Hazard CTC Renovate Industrial Education Building</b>	
<b>Restricted Funds</b>	<b>\$2,500,000</b>
This project will renovate 6,400 square feet of instructional space and upgrade infrastructure in the Industrial Education Building on the Hazard Community and Technical College Technical Campus. The programs will include welding, CNC machining, tool and die.	
<b>Jefferson CTC Acquire and Improve Parking Lots</b>	
<b>Restricted Funds</b>	<b>\$5,000,000</b>
This project will provide for the acquisition of new parking lots adjacent to the Jefferson Community and Technical College Downtown campus. This project will also provide resurfacing and striping of all current parking lots on all campuses.	
<b>KCTCS Equipment Pool 2020-2022</b>	
<b>Restricted Funds</b>	<b>\$5,000,000</b>
This pool is comprised of equipment, both instructional and administrative in nature, that is needed by KCTCS institutions across the Commonwealth to keep pace with the changing technologies of the workplace and to replace equipment that has exceeded its expected useful life.	
<b>KCTCS Property Acquisition Pool 2020-2022</b>	
<b>Restricted Funds</b>	<b>\$5,000,000</b>
This project creates a pool of funding that KCTCS can use to purchase property parcels adjacent to college campuses as they come on the market, or other properties deemed essential for future expansion of college activities. Acquisition of such parcels provides a vehicle for campus expansion when needed. These parcels can also provide short-term relief for parking shortages.	

**CAPITAL CONSTRUCTION AND EQUIPMENT PROJECT AUTHORIZATIONS 2020-2021**  
**AGENCY/OTHER FUNDS**

<b>Project Title</b>	<b>Total Authorization</b>
<b>KCTCS Systemwide Energy Savings Performance Contracts</b>	
<b>Restricted Funds</b>	<b>\$0</b>
The Guaranteed Energy Savings Performance Projects Pool serves as a central project pool authorization for Guaranteed Energy Savings Performance Contracts in any System-owned building. These contracts will function as lease-purchase procurements, using the resulting energy savings as payment for the improvements as provided by KRS 56.770 to KRS 56.784.	
<b>West KY CTC Renovate Parking Lot and Sidewalks</b>	
<b>Restricted Funds</b>	<b>\$2,100,000</b>
This project will resurface existing parking lots of the main West Kentucky Community and Technical College campus and add a sidewalk to connect the east and west ends of campus.	
<b>TOTAL 2019-2020 AUTHORIZED PROJECTS</b>	<b><u><u>\$49,300,000</u></u></b>

**CAPITAL CONSTRUCTION AND EQUIPMENT PLANNED PROJECTS 2020-2021**  
**AGENCY/OTHER FUNDS**

<b>Project Title</b>	<b>Total Budget</b>
<b>Fire Commission Office and State Fire Rescue Training Building</b>	
<b>Restricted Funds</b>	<b>\$5,000,000</b>
Construct and/or procure approximately 20,000 gross square foot building to house the State Fire Rescue Training Area 15 training operations, Candidate Physical Ability Testing facility, International Fire Service Accrediation Congress Testing Office and the Fire Commission System Office staff. By consolidating these operations it would free up approximately \$157,000 annually on leased space.	
<b>TOTAL 2020-2021 PLANNED PROJECTS</b>	<b><u><u>\$5,000,000</u></u></b>



**KCTCS LEASE SUMMARY**

<b>College</b>	<b>Space Use</b>	<b>Square Footage Leased</b>	<b>Square Footage Rate</b>	<b>Annual Rental</b>	<b>Expiration Date</b>	<b>Landlord</b>
Ashland CTC	CDL lot	lot	NA	\$0	6/30/2021	Pathways
<b>Total Ashland CTC</b>				<b>\$0</b>		
Bluegrass CTC	Classroom	600	\$15.50	\$9,300	6/30/2021	Carnegie Center for Literacy & Learning
	Classroom/Office	400	\$0.00	\$0	6/30/2021	Clark Co. Detention Center
	Classroom	300	\$0.00	\$0	6/30/2022	College for Technical Education
	Classroom	300	\$0.00	\$0	6/30/2022	Fayette Co. Public Schools
	Classroom	300	\$0.00	\$0	6/30/2022	Fayette Co. Public Schools
	Pasture	N/A	N/A	\$9,000	6/30/2021	Gentry Farm
	Office	280	\$8.93	\$2,500	6/30/2021	Georgetown College
	Classroom/Training	4,709	\$1.27	\$6,000	6/30/2021	Jessamine Co. Schools
					6/30/2021	Lexington Fayette Urban County Government
	Classroom	2,044	\$0.00	\$0		
	Classroom/Office	625	\$0.00	\$0	6/30/2021	Lexington Public Library
	Classroom	300	\$0.00	\$0	6/30/2022	Robert D. Campbell Junior High
	Classroom/Office	200	\$0.00	\$0	6/30/2021	Scott County Detention Center
	NARA Stalls/Paddock, Classroom	N/A	N/A	\$32,760	6/30/2021	Thoroughbred Training Center
<b>Total Bluegrass CTC</b>		<b>10,058</b>		<b>\$59,560</b>		
Big Sandy CTC	Classroom/office	3,500	\$1.43	\$5,000	6/30/2022	McGoffin Co. Fiscal Court
<b>Total Big Sandy CTC</b>		<b>3,500</b>		<b>\$5,000</b>		
Elizabethtown CTC	Classroom	850	\$2.35	\$2,000	6/30/2025	Breckinridge Co. Board of Education
	Classroom/Office	3,100	NA	\$4,800	6/30/2022	Grayson County Fiscal Court*
	CDL Lot	lot	N/A	\$18,000	6/30/2021	Kevin Lucas Trucking, Inc.
	Classroom	21,048	\$0.00	\$0	6/30/2021	Meade Co. Board of Education
	Classroom	400	\$0.00	\$0	6/30/2021	Nelson Co. Fiscal Court
	Classroom	3,500	\$0.00	\$0	6/30/2021	Nelson Co. Fiscal Court
	Classroom	100	\$0.00	\$0	6/30/2021	Nelson Co. Public Library, Bardstown
	Classroom	100	\$0.00	\$0	6/30/2021	Nelson Co. Public Library, Bloomfield
	Classroom	100	\$0.00	\$0	6/30/2021	Nelson Co. Public Library, New Haven
<b>Total Elizabethtown CTC</b>		<b>29,198</b>		<b>\$24,800</b>		

### KCTCS LEASE SUMMARY

College	Space Use	Square Footage Leased	Square Footage Rate	Annual Rental	Expiration Date	Landlord
Gateway CTC	Parking	NA	NA	\$90,000	6/30/2021	City of Covington
	Training	2,400	\$0.83	\$2,000	6/30/2021	Covington Independent Schools
	Classroom	3,000	\$0.00	\$0	6/30/2021	Latonia Baptist Church
	Welding lab	1,200	Varies	10% of net profit from course	6/30/2021	Office of Career and Technical Education
	Classroom	2,100	\$2.38	\$5,000	6/30/2021	Northern KY University
<b>Total Gateway CTC</b>		<b>8,700</b>		<b>\$97,000</b>		
Hazard CTC	Classroom/Office	1,082	NA	\$4,000	6/30/2022	KY Career Center*
	Classroom/Office	18,729	\$0.00	\$0	6/30/2030	Leslie Co. Fiscal Court
	Lot	NA	NA	\$0	6/30/2021	LKLP Community Action Council
	Classroom	988	\$0.00	\$0	6/30/2022	Owsley Co. Public Library
<b>Total Hazard CTC</b>		<b>20,799</b>		<b>\$4,000</b>		
Hopkinsville CC	Classroom	600	\$0.00	\$0	6/30/2022	Christian Co. Jail
	CDL Training (Lot)	lot	\$0.00	\$0	6/30/2021	City of Hopkinsville
	Classroom	1,798	0	0	6/30/2021	City of Oak Grove
	Classroom	934	\$0.00	\$0	6/30/2021	Princeton Housing Authority
	Classroom	240	\$0.00	\$0	6/30/2021	The Way
<b>Total Hopkinsville CC</b>		<b>3,572</b>		<b>\$0</b>		
Jefferson CTC	Office	36,651	\$15.85	\$580,958	6/30/2027	Second and Broadway LLC
	Classroom/Training	22,943	\$7.77	\$178,267	6/30/2020	Bullitt Co. Board of Education
	Classroom/Office	500	\$0.00	\$0	6/30/2021	Campbellsburg Baptist Church
	Classroom	630	\$0.00	\$0	6/30/2021	Christian Church at Milton
	Classroom/Office	360	\$0.00	\$0	6/30/2021	Eminence Christian Church
	Classroom	2,200	\$0.00	\$0	6/30/2021	Gallatin County Board of Education
	Classroom	837	\$0.00	\$0	6/30/2024	Gallatin Co. Board of Education
	Classroom	300	\$0.00	\$0	6/30/2021	Gallatin Co. Cooperative Extension Office
	Classroom	1,600	\$0.00	\$0	6/30/2021	Gallatin Co. Free Public Library
	Classroom	775	NA	\$500	6/30/2021	Gallatin County Board of Education*
	Classroom/Office	507	\$0.00	\$0	6/30/2021	Glencoe Baptist Church
	Classroom/Office	650	\$0.00	\$0	6/30/2021	Henry County Public Library

**KCTCS LEASE SUMMARY**

<b>College</b>	<b>Space Use</b>	<b>Square Footage Leased</b>	<b>Square Footage Rate</b>	<b>Annual Rental</b>	<b>Expiration Date</b>	<b>Landlord</b>
	Classroom	800	\$0.00	\$0	6/30/2025	Housing Authority of Carrollton
	Classroom	800	\$0.00	\$0	6/30/2021	Kings Baptist Church
	Classroom	400	\$0.00	\$0	6/30/2021	Lebanon Junction Public Library
	Classroom	800	\$0.00	\$0	6/30/2021	Luther Luckett Correctional Complex
	Classroom	2,000	\$0.00	\$0	6/30/2021	Oldham Co. Board of Education
	Classroom	500	\$0.00	\$0	6/30/2021	Oldham Co. Board of Education
	Classroom	900	\$0.00	\$0	6/30/2021	Oldham Co. Jail
	Classroom/Training	11,600	\$17.10	\$198,360	6/30/2021	Portland Works, LLC
	Classroom	513	\$0.00	\$0	6/30/2021	Roeder Correctional Facility
	Parking	200 spaces	N/A	\$120,000	6/30/2027	Second and Broadway LLC
	Classroom/Training	Varies	NA	\$198,000	6/30/2025	Shelby Co. Board of Education*
	Parking	46 spaces	NA	\$19,320	6/30/2021	St. Francis High School
	Classroom/Office	2,000	NA	\$3,000	6/30/2021	St. James Episcopal Church*
	Classroom	300	\$0.00	\$0	6/30/2022	Tri County Community Action Agency
	Classroom	400	\$0.00	\$0	6/30/2021	Trimble Co. Board of Education
	Classroom/Office	800	\$0.00	\$0	6/30/2021	Trimble Co. Public Library
<b>Total Jefferson CTC</b>		<b>89,766</b>		<b>\$1,298,405</b>		
Madisonville CC	Classroom	7,000	\$0.00	\$1	6/30/2024	Baptist Health Madisonville
<b>Total Madisonville CC</b>		<b>7,000</b>		<b>\$1</b>		
Maysville CTC	Classroom	385	NA	\$2,400	6/30/2021	Bracken Co. Fiscal Court*
	Classroom/Office	6,000	\$1.00	\$6,000	6/30/2021	City of Maysville
	CDL lot	NA	\$0.00	\$0	6/30/2022	Cynthiana Tire Service
	Classroom	1,686	NA	\$3,600	6/30/2021	Lewis County Fiscal Court*
	Classroom/Office	35,583	\$11.80	\$420,000	6/30/2027	MMRC Regional Industrial Authority
	Classroom	1,050	NA	\$4,800	6/30/2021	Nicholas Co. Public Library*
	Classroom	7,067	NA	\$3,800	6/30/2021	Office of Career and Technical Education*
<b>Total Maysville CTC</b>		<b>51,771</b>		<b>\$440,600</b>		
Owensboro CTC	Land	NA	\$0.00	\$0	6/30/2021	Daviess Co. Fiscal Court
	Classroom/Training	3,000	\$1.33	\$4,000	6/30/2021	Graywolf Industrial
	Classroom/Office	5,000	\$0.00	\$0	6/30/2021	Hancock Co. Board of Education

**KCTCS LEASE SUMMARY**

College	Space Use	Square Footage Leased	Square Footage Rate	Annual Rental	Expiration Date	Landlord
Total Owensboro CTC	Classroom	2,548	NA	\$0	6/30/2021	Ohio County Fiscal Court
	Storage/Training	2,130	\$9.82	\$20,917	6/30/2022	Owensboro CTC Foundation, Inc.
		<b>12,678</b>		<b>\$24,917</b>		
Somerset CC	CDL lot	NA	NA	\$0	6/30/2022	27 Development Group, LLC
	Classroom/Office	2,000	\$2.40	\$4,800	6/30/2022	Casey Co. Board of Education
	Classroom	6,348	NA	\$0	6/30/2023	Clinton Co. Board of Education*
	Classroom	3,000	\$0.00	\$0	6/30/2021	Jessamine Co. Schools
	Classroom/Office	1,600	\$4.50	\$7,200	6/30/2027	Campbellsville University
	Classroom	1,600	\$0.00	\$0	6/30/2021	McCreary Co. Board of Education
	Classroom/Office	3,200	\$8.00	\$25,600	6/30/2021	Michael and Judy True
	Classroom/Training	3,068	\$0.00	\$0	6/30/2021	Russell Co. Schools
	Classroom/Training	25,000	\$500 per participant per 8 week	Varies	6/30/2021	SPEDA Properties 1, LLC
Total Somerset CC	Classroom/Office	<u>886</u> <b>46,702</b>	\$5.42	<u>\$4,800</u> <b>\$42,400</b>	6/30/2023	Tradeway, Inc.
Southcentral KY CTC	Classroom	700	NA	\$2,000	6/30/2022	Bowling Park*
	Classroom	1,000	\$0.00	\$0	6/30/2021	Housing Authority of Bowling Green
Total Southcentral KY CTC	Classroom/Office	<u>722</u> <b>2,422</b>	\$0.00	<u>\$0</u> <b>\$2,000</b>	6/30/2021	International Center of KY
Southeast KY CTC	Office	1,000	\$14.40	\$14,400	6/30/2021	Boulevard Enterprises, LLC
	Classroom	500	NA	\$6,000	6/30/2021	Bell-Whitley Community Action Agency*
	CDL lot	lot	NA	\$1,200	6/30/2021	Bell Co. Board of Education
	Office	8,500	\$2.82	\$24,000	6/30/2021	City of Whitesburg
Total Southeast KY CTC	Office	<u>Varies</u> <b>10,000</b>	NA	<u>Per Pupil</u> <b>\$45,600</b>	6/30/2028	KCEOC Community Action Agency
Fire Commission	Land	NA	\$0.00	\$1	6/30/2035	Boone County Fiscal Court
	Classroom/Training	12,000	\$7.08	\$84,960	6/30/2022	Bush Fire Services
	Classroom/Training	7,200	\$5.00	\$36,000	6/30/2023	City of Hazard
	Classroom/Training	400	\$0.00	\$0	6/30/2021	City of Owensboro
	Land	NA	\$0.00	\$0	6/30/2043	Commonwealth of KY on behalf of Dept. of Military Affairs
	Classroom/Office	6,539	\$16.66	\$108,911	6/30/2026	Gateway Properties, LLC

### KCTCS LEASE SUMMARY

College	Space Use	Square Footage Leased	Square Footage Rate	Annual Rental	Expiration Date	Landlord
	Classroom/Training	8,000	\$1.91	\$15,240	6/30/2024	KY Regional Fire Training Academy
	Classroom/Office	Varies	Varies	\$48,000	6/30/2024	KY Regional Fire Training Academy
	Training/Office	4,144	\$6.00	\$24,864	6/30/2023	Pulaski Co. Fiscal Court
	Classroom/Training	9,600	\$5.00	\$48,000	6/30/2021	TSS Clark, Inc.
	Classroom/Office	13,000	\$8.58	\$111,570	6/30/2021	W&K Patterson
<b>Total Fire Commission</b>		<b>60,883</b>		<b>\$477,546</b>		
KBEMS	Classroom/Office	4,360	\$16.65	\$72,607	6/30/2026	Gateway Properties, LLC
<b>Total KBEMS</b>		<b>4,360</b>		<b>\$72,607</b>		
KCTCS System Office	Office	130,000	\$7.97	\$1,035,696	11/30/2033	City of Versailles**
<b>Total System Office</b>		<b>130,000</b>		<b>\$1,035,696</b>		

\*Utilities, janitorial, or routine maintenance only

\*\*Starting 1/1/2024, rate will go down to \$3.32 and payment will be \$432,216.

**Fund and Program Classification**  
**Definitions for Educational and General Expenditures**

## **Fund Classifications**

### **Unrestricted Funds**

Unrestricted funds are funds for operating activities that may be utilized at the discretion of the governing board and management. These funds may be undesignated or internally designated for a specific purpose.

**Undesignated funds** are unrestricted funds that not internally designated for specific activities outside the current operating activities of the institution.

**Designated funds** are unrestricted funds that are internally designated for specific activities outside the current operating activities of the institution but are not externally restricted by a donor or outside agency. Activities such as KCTCS TRAINS, Kentucky Coal Academy, and the KCTCS Board of Regents Required Reserve are examples of unrestricted funds that are internally designated.

### **Restricted Funds**

Restricted funds are funds for operating purposes, but restricted by donors or other outside agencies as to the specific purpose for which they may be expended. If temporarily restricted, funds are reclassified when conditions the donor placed on the gift/grant has expired or due to the passage of time. Restricted funds include gifts from individuals, foundations, and corporations, as well as grants from various sources.

**Endowment funds** are funds received from donors, where the principal is invested and only a defined payout is expendable each year, or where the principal is expected to be spent for the purpose of the gift. KCTCS endowment earnings required by donor to be transferred to endowment principle is an example of endowment funds that are externally restricted for a specific purpose.

**Grant funds** are received by outside agencies such as the federal government and are often restricted by strict policy or by law. Funds provided by the Federal Supplemental Educational Opportunity Grant (SEOG) program, the Kentucky Educational Excellence Scholarship (KEES) programs, or federal Pell grants are examples of grant funds that are externally restricted for a specific use.

**Plant funds** are funds for the acquisition, construction, and maintenance of physical plant and to control the resulting assets. Transfers to plant funds may be required by external agencies or by contractual agreements because of: 1) agreements relating to the financing of educational and auxiliary plant, provisions for renewal and replacement of plant 2) agreements to match gifts and grants to loan or other funds 3) legally binding endowment or other agreements.

## **Program Classifications**

### **Instruction**

Includes all funds expended for activities that are part of an institution's instructional program. This program excludes expenditures for academic administration where the primary assignment is administration (e.g., academic deans which are reported under Academic Support). Expenditures for non-degree credit instructional activities should be included. The Instruction function includes the following activities:

**General Academic Instruction** includes expenditures for those instructional activities that enable one to receive credit toward a post-secondary education degree or certificate in an academic program or field of study.

**Occupational and Technical** includes expenditures for those instructional activities that enable one to receive credit toward a post-secondary education degree or certificate in an occupational or technical program or field of study. This category is intended primarily for para-professional programs usually two years or less in length.

**Community Education** includes expenditures for those instructional activities that enable one to receive non-degree credit that is **not** applicable towards a post-secondary education degree or certificate. Either matriculated students or members of the general community may take these instructional activities. These instructional activities should meet the criteria for awarding Continuing Education Units (CEU). A CEU is defined as ten contact hours of participation in a continuing education activity. Entertainment and recreational offerings are considered Community Service and should not be reported under this subprogram. Rather, these offerings should be reported under the code of Public Service.

**Preparatory and Adult Basic Education** includes expenditures for those instructional activities intended to give students the basic knowledge and skills they need in preparation for formal academic course work leading to a post-secondary education degree or certificate. Also included in this activity center are expenditures for instructional activities that enable one to begin work on a post-secondary education degree certificate in order to fulfill a standard requirement (such as high school completion). These activities, supplemental to the normal academic program, generally are termed remedial, developmental, or special educational services. This category includes the Upward Bound and Outward Bound programs.

**Summer and Special Session** includes all expenditures for instruction provided during other than normal academic periods. All revenues and expenditures for any summer session should be reported in the same year.

### **Public Service**

Includes all funds expended for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. Such activities include seminars, projects, and various organizational entities established to provide services to particular sectors of the community. The Public Service function includes the following activities:

**Community Services** includes expenditures for those non-instructional activities established and maintained by an institution to provide services to the general community or special sectors within the



community. Community Service is concerned with making available to the public various resources and unique capabilities that exist within an institution. The primary intent of establishing these programs is to provide services that are beneficial to groups and individuals outside of an institution. These programs may be of incidental benefit to the faculty, staff or students, but the primary benefits should accrue to the general public. All non-instructional, non-degree credit services which do not meet the criteria for awarding Continuing Education Units (CEU) should be reported in this subprogram. *Examples of Community Service activities are entertainment and recreational offerings.*

## **Academic Support**

Includes all funds expended for activities carried out primarily to provide support services that are integral to the operations of one of the institution's primary functions (e.g., instruction, and public service). It includes the retention, preservation, and display of materials and the provision of services that directly assist the academic functions of the institution. This category also includes the media and technology (e.g., computing lab support) employed by the primary programs as well as the administrative support activities that function within the various academic units including the development of future instructional activities. The Academic Support function includes the following activities:

**Libraries** including expenditures for all those activities that directly support the collection, cataloging, storage, and distribution of published materials, primarily in support of an institution's academic programs. To be included in this activity, a library should be **separately organized** and serve more than one academic department or activity.

**Museums and Galleries** includes expenditures for those activities related to the collection, preservation, and exhibition of historical materials, art objects, scientific displays, and so forth, primarily in support of an institution's academic programs. This activity is not restricted to the collection, preservation, and exhibition of inanimate objects. For example, it is appropriate to classify herein the activities associated with an arboretum. To be included in this subprogram, a museum or gallery should be **separately organized**. *Libraries and audio-visual services are excluded.*

**Audio/Visual Services** includes expenditures for audio and visual services that have been established to support the institution's instruction and public service programs. Expenditures of learning resource centers and interactive television facilities should be included. Audio/visual services that support a single academic department, such as German language laboratory, should be charged directly to that department.

**Academic Computing Support** includes expenditures for computer services that have been established to support the instruction, and public service activities of the institution. Instructional Computing Labs/Centers should be included in this activity. Administrative data processing services should be included under Institutional Support.

**Ancillary Support** includes expenditures for those academic program support services not previously classified. These services normally would provide joint services to the instruction and public service areas. Examples of such services are demonstration schools, laboratory schools, teaching clinics and university presses.

**Academic Administration, Personnel Development, and Courses and Curriculum Development** includes expenditures for those activities that provide administrative support and management direction to

the instruction and public service programs. Academic administration includes college deans and associated support staff. The activities of top-level administrative officers, such as Vice Presidents and Vice Chancellors, should be included under the subprogram Executive Management (Institutional Support). This activity also includes expenditures for those activities that provide the faculty with opportunities for increasing their personal and professional growth and development or that evaluate and reward their professional performance.

Included in this activity are expenditures for such items as faculty awards, faculty development programs, instructional evaluations, in-service faculty education programs, recitals, retreats and scholarly faculty activities. This activity also includes separately budgeted expenditures planning and development activities established to improve or add to the instructional offerings of the academic programs. Examples include expenditures of/for: college curriculum committees, curriculum development research, curriculum evaluations, and experimental studies. These courses and curriculum developments should be intended for use in future course offerings (subsequent to the current fiscal year). Any improvements made to the current course offerings should be charged directly to Instruction.

### **Student Services**

Includes all funds expended for activities whose primary purpose is to contribute to student emotional and physical well-being and to their intellectual, cultural and social development outside the context of the formal instruction program. Excluded from this function are activities self-supporting in nature which should be reported under Auxiliary Enterprises. The Student Services function includes the following activities:

**Student Service Administration** includes expenditures for those student service activities that cut across multiple student support subprograms or provide central service administrative service programs. Dean of Students Services are classified herein. Specifically excluded, however, would be the Director of Counseling, who would be classified under the subprogram Counseling and Career Guidance. Also excluded are the chief administrative officer of Student Affairs and the Vice President of Student Affairs whose activities are categorized under the subprogram Executive Management (Institutional Support).

**Social and Cultural** for the social and cultural development of the student outside of the formal degree and curriculum. It includes activities primarily supported and controlled by the student body, activities outside the curriculum program that have been established to expand the education experience of the student. General development includes expenditures for those activities established to provide recreation activities for the student body, and activities established to support special student groups and organizations. Examples are lecture series, Minority Affairs Offices, music groups/activities, Orientation Programs, recreation centers, student clubs, student government, student publications, student religious organizations, veteran's offices, and visiting artist/concert series.

**Counseling and Career Guidance** includes expenditures for formal placement, career guidance, and counseling services for the student. Activities that should be included are those related to student personnel including personal and disciplinary counseling, vocational teaching and counseling, and employment assistance for those leaving the institution. *Specifically excluded from this activity are informal academic counseling provided by the faculty in relation of course assignments, faculty advising, and employment services provided to students still enrolled in school. Such activities should be included under academic support.*

**Student Admissions and Records** includes expenditures for those activities conducted by an institution that relate to the recruitment of new students, the student admissions process, and the administration of student records. Expenditures of/for the Admissions Office and such items as diplomas photo/identification cards, and the Registrar's Office are included in this subprogram.

**Financial Aid Administration** includes expenditures for those administrative activities intended to provide financial aid services and assistance to students. Included within this activity are financial analysis, financial counseling, administration of student employment, work/study, and so forth. Excluded are the actual financial aid grants made to students that are classified as Student Financial Assistance.

**Student Health Services** includes expenditures for student health services that are operated as a service to the student body rather than as an essentially self-supporting Auxiliary Enterprise.

**Intercollegiate Athletics** includes expenditures for the coaches, trainers, officiating, travel, grants-in-aid, ticket sales, advertising, and so forth necessary to maintain intercollegiate participation. An appropriate portion of the office and staff of the athletic director should be included. Excluded are those activities that relate to intramural athletics. Categorized as Educational and General if not operating as self-supporting activity.

### **Institutional Support**

Includes all expenditures of current funds for activities whose primary purpose is to provide operational support for the day-to-day functioning of the institution, *excluding* expenditures for physical plant operations. Auxiliary Enterprises, Hospitals, and independent operations should be allocated their proportionate share of Institutional Support if initially included as joint costs. The Institutional Support function includes the following activities.

**Executive Management** includes expenditures for all central executive level activities concerned with the overall management and long range planning functions of the entire institution. Included within this activity are all aspects of executive direction, including the governing board, the chief executive officer, and senior executive officers such as the vice presidents. Accreditation fees, executive dues, executive special committees, executive special projects, general legal counsel, institutional memberships, institutional research, legal services, legislative liaison, and long-range planning are also included. Administrative activities below the executive level should be excluded.

**Fiscal Operations** includes expenditures for fiscal control, investments, and similar functions related to the fiscal operations of the institution. Included are such operations as accounting, auditors, business officers, current year bad debt write-offs, comptrollers, contracts, debt collection, endowment management, grants accounting, investments, and payroll accounting.

**General Administrative Services** includes expenditures for all activities established for the central administrative operations, services and functions, including personnel and liability insurance, of the institution as well as those activities related to personnel records for the faculty and staff. Activities therein include: administrative data processing, administrative services, Affirmative Action Offices, Human Resource Administration, room scheduling and space allocation. Excluded are those activities that relate to student admissions and records, which should be classified under Student Admissions and Records.

**Logistical Services** includes expenditures for the procurement, storage and distribution of materials and supplies as well as the transportation and communication systems needed to support the campus-wide operation of an institution. Also included are those activities related to the environmental health and safety of the students and staff. Examples of such activities are: campus mail, campus security, campus transportation, garages, parking, photo services, post offices, procurement, purchasing and storage.

**Public Relations and Development** includes expenditures for those institutional activities established to maintain relations with the local community, alumni, and the public in general, and to conduct activities related to fund raising and development. Alumni activities, commencement, community and public relations, information services, membership dues, parent activities, and school relations are included in this subprogram. Those activities related to the use of alumni in student recruitment should be classified in the subprogram Student Admissions and Records. Excluded are those activities established to provide public service to the community.

### **Student Financial Aid**

This category applies only to funds given in the form of outright grants and trainee stipends to individuals enrolled in formal course work, either for credit or not. The criteria to be used in determining which funds to include in this category are the following:

1. The funds must represent expenditures of the Current Funds group.
2. The institution must have fiscal control of the funds which were used to make the grant (e.g., Supplemental Educational Opportunity Grants).
3. The recipients should not be formally required to render service to the institution as consideration to the grant, nor should they be expected to repay the amount of the grant to the funding source.
4. The institution must have selected the recipient of the grant. If the institution is given control of the funds, but is not allowed to select the recipient of the grant, (e.g., the PELL Grant Program), the funds should be reported in the Agency Funds group rather than in the Current Funds group.

**Scholarships** includes the expenditures of funds awarded to undergraduate students as grants-in-aid, trainee stipends, tuition and fee remissions and prizes. Excluded from this category are work/study funds that should be classified as costs to the subprogram to which the service is rendered, e.g., academic support, institutional support, etc. Student loans are excluded also.

**Supplemental Educational Opportunity Grant (SEOG)** includes funds provided by the Federal Supplemental Educational Opportunity Grant Program, but excludes the PELL Grant Program.

### **Operations and Maintenance (O&M) of Plant**

Includes all expenditures of current funds for the operation and maintenance of the physical plant, net of amounts charged to Auxiliary Enterprises and independent operations, (e.g., Auxiliary Enterprises), Hospitals and to other activities not reported under the heading of Educational and General expenditures). It includes all expenditures for operations established to provide services and maintenance related to campus grounds and facilities. It also includes utilities, property insurance and similar items. Actual capital expenditures for plant expansion and modification are reported to plant funds. The O&M function includes the following activities:

**Administration and Supervision** includes all expenditures for administrative and supervisory personnel such as supervisors of the buildings and grounds and related operating expenses where those administrative and supervisory duties relate to more than one of the following subprograms.

**Custodial Services** includes all expenditures connected with the janitorial or custodial operation of the education and general buildings of the institution. This category includes salaries of executive housekeeping supervisors, and janitors. It includes costs necessary to keep the buildings in a clean and sanitary condition, such as care of the floors, stairways, landings, restrooms, chalkboards, windows, walls, room furniture, fixtures, and the like.

**Utilities** Includes all expenditures for purchased heat, light, power, water, sanitary sewers and gas. In addition, this category includes all expenditures connected with the operation of the power plant of the institution (e.g., expenditures for salaries of power plant superintendent, shift supervisors, and stationary boiler firemen and assistants and all fuel purchases, cost of transporting fuel to the institution, and other operating expenses.

**Building Repairs and Maintenance, Care and Maintenance of Grounds, and Utility Lines Maintenance and Repairs** includes all expenditures pertaining to the repair of educational and general buildings owned and operated by the institution. Building repairs and maintenance includes the costs of materials, supervisory personnel and other personnel and other necessary expenses for minor repairs and/or painting of the following: roofs, exterior walls, foundations, flooring, ceiling, partitions, doors, screens, heating and air conditioning equipment, window shades, venetian blinds, windows, plaster, structural iron work, plumbing, electric wiring, light fixtures (including the replacement of lamps and bulbs), built-in shelving and other related items. This category includes all expenditures associated with the repair of furniture and/or building equipment used by the institution and normally charged to Operation and Maintenance of the Physical Plant. This activity specifically excludes expenditures qualifying as capital outlay projects. It does include all expenditures connected with the care and maintenance of an institution's grounds. Included here are salaries of all grounds persons and grounds supervisors.

Also included is the upkeep of all lands owned and operated by the institution, whether improved or unimproved, including any court, patio or inner garden enclosed by buildings. Grounds maintenance begins after the site improvements are complete. It includes land improvements such as lawns, trees, shrubs, flowers, planting, streets, walkways, parking areas and paths whether improved or unimproved. It includes non-structural improvements such as walls, fences, utility lines and grounds. Also included in this activity are all systems of the institution.

**Other Operation and Maintenance Expenses** includes other expenses incurred in the operation and maintenance the physical plant including property insurance that is not classified under one of the categories above.

KCTCS does not discriminate on the basis of race, color, religion, national origin, sex, disability, or age in its programs and activities. The following person has been designated to handle inquiries regarding the non-discrimination policies: Director of Diversity Programs, 300 North Main Street, Versailles, KY 40383; phone 859-256-3100.