



**KENTUCKY COMMUNITY AND
TECHNICAL COLLEGE SYSTEM**

**2022-23
ANNUAL BUDGET**

**APPROVED BY THE KCTCS BOARD OF REGENTS
JUNE 10, 2022**

PRESIDENT PAUL CZARAPATA



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Kentucky Community and Technical College System

Board of Regents

2022-23 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 \$962,305,200 are approved for KCTCS for the fiscal year beginning July 1, 2022, and ending June 30, 2023. Of this amount, \$652,594,700 are unrestricted current funds; and \$309,710,500 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 \$210,876,000 from agency and other funds is approved, contingent upon receipt and availability of those funds for KCTCS for fiscal year beginning July 1, 2022, and ending June 30, 2023.

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 not approved as part of the General Assembly budget process 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, 2022, through June 30, 2023.

ADOPTED, this tenth day of June 2022.



Lisa V. Desmarais, Chair
KCTCS Board of Regents



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



Paul B. Czarapata, Ed.D.
KCTCS President



June 30, 2022

Board of Regents
Kentucky Community and
Technical College System

Dear Members:

I am pleased to provide to you the KCTCS 2022-23 Annual Budget and the 2022-23 Annual Budget Adoption Resolution as approved at your June 10, 2022 meeting.

The emphases of this budget are consistent with the mission of KCTCS: “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 2022-2026*, and the *KCTCS Plan for a Competitive Commonwealth*.

Please let me know if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "P. Czarapata", with a large, stylized flourish at the end.

Paul Czarapata, Ed.D.
President



Dr. Paul Czarapata
President

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kctcs.edu

KCTCS is an equal educational and employment opportunity institution.

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Executive Summary

EXECUTIVE SUMMARY

KCTCS 2022-23 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 outcomes 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 practicing sound stewardship of financial resources.

The *KCTCS 2022-23 Annual Budget* has been prepared to:

- Fund recurring compensation increases for all regular/full-time faculty and staff.
- Fund anticipated fixed cost increases in utilities, property and casualty insurance, and facility operating costs.
- Fund anticipated 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 State Fire Rescue Training, and the Kentucky Board of Emergency Medical Services*.

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.
- Focused programming on high wage – high demand jobs.
- Increased marketing efforts to grow enrollment.
- Dedicated resources to increase support of dual credit education by being the Commonwealth's leader in the Kentucky Dual Credit Scholarship and WorkReady KY Scholarship programs.
- Renegotiation of system contracts increasing efficiencies and maximizing use of KCTCS financial resources.
- Implementation of several energy management systems that optimize the performance of KCTCS utilities while reducing fixed cost expenditures.
- Re-engineered processes, procedures, and operations to generate additional efficiencies and to promote greater effectiveness.

This KCTCS 2022-23 Annual Budget was developed to be mindful of the impact to students, faculty and staff, and the Commonwealth while positioning KCTCS for a brighter future.

This budget and its provisions will be effective for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Budget Categories

The *KCTCS 2022-23 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 2022-23
- Capital projects (authorized and planned) and property leases
- Fund and Program Classification Structure (PCS)

2022-23 Annual Budget

The *KCTCS 2022-23 Annual Budget*, submitted to the Board of Regents for approval on June 10, 2022, is the KCTCS financial plan for the fiscal year beginning July 1, 2022, and ending June 30, 2023. The operating budget totals \$962,305,200 of which \$652,594,700 is unrestricted funds and \$309,710,500 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-4 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 revenue (35 percent, page B-3). Page A-6 shows the 2022-23 tuition and fee rates as well as the authorized services for which additional charges may be assessed. This operating budget includes the anticipated revenue from the 2022-23 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 (90 percent, page B-3). Included within this source of funds is funding for student financial aid, Title II Perkins, and other sponsored activities for 2022-23.

Use of Unrestricted Operating Fund Balances and Reserves

Unrestricted operating fund balances and reserves may be used to develop and enhance programs and services that support KCTCS students, increase student access with online technology, student support services, and other strategies for student success. Unrestricted operating fund balances may also be directed to support continued investment to physical asset preservation, such as deferred maintenance, capital equipment replacement, entrepreneurial investment in program startup and equipment, and other one-time strategic purposes.

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.

Kentucky Board of Emergency Medical Services*

In accordance with House Bill 777, the Kentucky Board of Emergency Medical Service (KBEMS) will become an independent agency effective July 1, 2022. KBEMS 2022-23 annual budget of \$3,924,100 along with its state general fund allocation of \$1,799,800 is reflected in the Commonwealth's 2022-24 Biennial Budget and the *KCTCS 2022-23 Annual Budget* but will be moved from KCTCS and established as an independent state agency in 2022-23.

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 2022 Regular Session of the General Assembly.

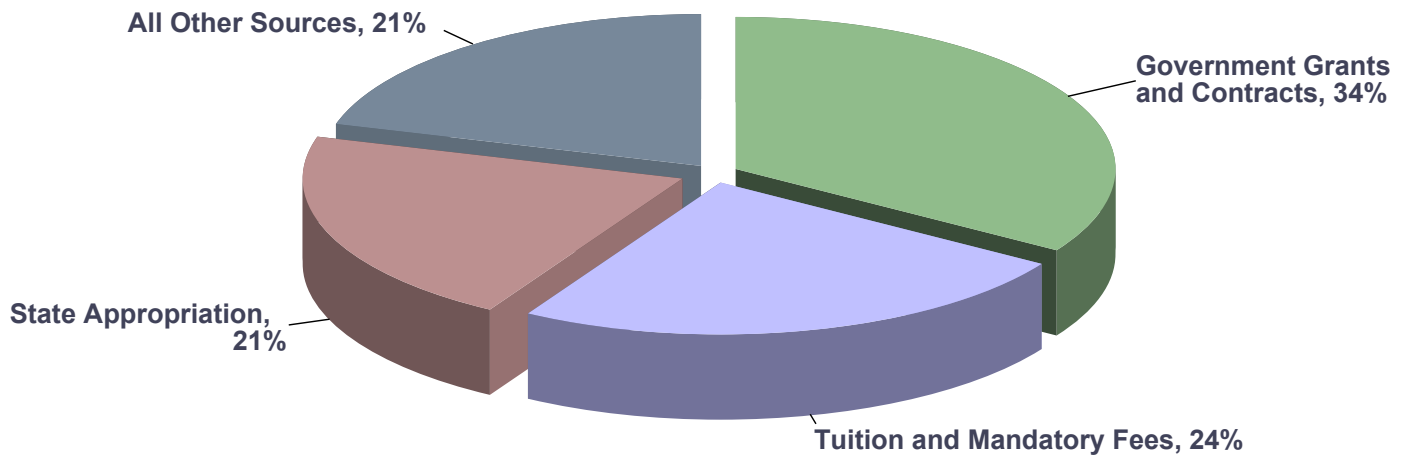
The capital authorizations for 2022-23 total \$210,876,000 and for 2023-24 total \$186,576,000 and include new facility construction, renovations, property acquisitions, equipment, and an asset preservation pool. Asset preservation projects included in these authorized projects will be eligible to be funded from the asset preservation pool and budget amounts may differ from the restricted funds authorization. Projects included and approved in the 2022-2024 KCTCS Capital Budget Request are eligible for asset preservation pool funding.

Capital Asset Budget

The capital budget includes a listing of authorized projects for 2022-23 and 2023-24, two projects that require approval, short project descriptions and a summary of leases. The 2022-23 capital budget includes both prior year fund balance and operating funds that may be expended in 2022-23 for projects. These funds are displayed on the budget page of the applicable KCTCS college and included in the summary pages.

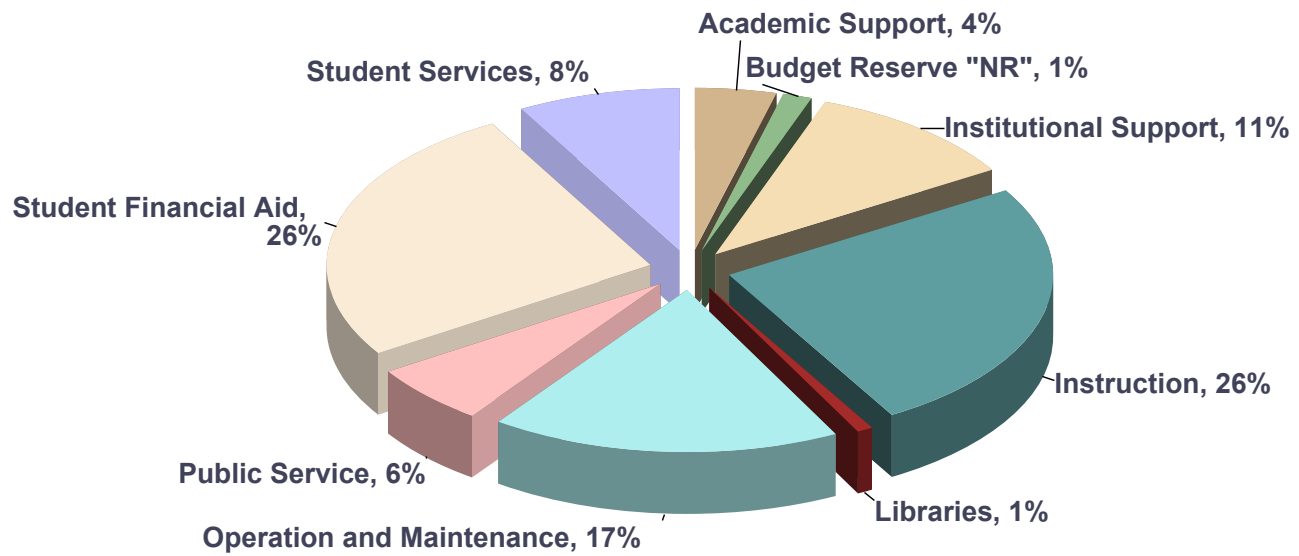
**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 TOTAL OPERATING BUDGET**

**UNRESTRICTED AND RESTRICTED
GRAPH 1-REVENUES**



**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 TOTAL OPERATING BUDGET**

**UNRESTRICTED AND RESTRICTED
GRAPH 2-EXPENSES**



KCTCS TUITION AND CHARGES FOR 2022-23

		Nonresident	
	<u>Resident</u>	<u>Contiguous Counties</u>	<u>Other</u>
Tuition Per Credit Hour	\$182	\$364	\$637
Tuition for On-Line Courses	\$182	\$182	\$182
Mandatory Student Fee, per credit hour	\$8	\$8	\$8

CHARGES FOR SERVICES

General

ABLE
 ACT/SAT Course Charge
 ACT/SAT Test 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
 Digital Content
 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
 Late Registration / Reinstatement Charge
 Liability Insurance (Health and Personal
 services students)
 Live Workshop 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 Charge
 Parking Charge
 Pass-through Charges
 Personal Safety Equipment
 Portfolio Review for Assessment of College
 Credit
 Proctored Tests: KCTCS classes
 Proctored Tests: Non-KCTCS classes
 Professional Licensure/Certification Testing
 Returned Check Charge
 Security Charge
 Student Government Association 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)
 WorkKeys (Persons not admitted to a program.)

Fines

Book 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/ State Fire Rescue Training

Legislated Fines/Fees/Charges
 Firefighter Candidate Physical Ability Test
 (CPAT)
 International Fire Service Accreditation
 Congress test (IFSAC)

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 -- Online Payment
 Convenience Charge
 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
2022-23 OPERATING BUDGET**

**KCTCS SYSTEM TOTAL
REVENUE SUMMARY**

UNRESTRICTED REVENUE

Tuition	\$ 226,529,800
State Appropriations	201,978,700
Government Grants and Contracts	48,489,600
Noncredit Tuition	6,425,200
Investment Income	1,150,000
Sales/Services Educational Activities	27,547,700
Other Sources	126,504,000
Budget Reserve "NR"	13,969,700

TOTAL UNRESTRICTED REVENUE	\$ 652,594,700
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RESTRICTED REVENUE

Mandatory Fees	\$ 9,000,000
Government Grants and Contracts	278,591,100
Private Funds	7,540,900
Endowment Income	2,228,700
Sales/Services Educational Activities	867,400
Other Sources	11,482,400

TOTAL RESTRICTED REVENUE	\$ 309,710,500
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TOTAL REVENUE

Tuition and Mandatory Fees	\$ 235,529,800
State Appropriations	201,978,900
Government Grants and Contracts	327,080,700
Noncredit Tuition	6,425,200
Private Funds	7,540,900
Endowment Income	2,228,700
Investment Income	1,150,000
Sales/Services Educational Activities	28,415,100
Other Sources	137,986,200
Budget Reserve "NR"	13,969,700

TOTAL REVENUE	\$ 962,305,200
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**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET**

**KCTCS SYSTEM TOTAL
REVENUE SUMMARY**

UNRESTRICTED REVENUE

Tuition	\$ 232,421,500
State Appropriations	179,262,400
Government Grants and Contracts	43,472,500
Noncredit Tuition	6,909,900
Investment Income	1,650,000
Sales/Services Educational Activities	26,805,200
Other Sources	112,064,700
Budget Reserve "NR"	13,645,200

TOTAL UNRESTRICTED REVENUE	\$ 616,231,400
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RESTRICTED REVENUE

Mandatory Fees	\$ 9,000,000
Government Grants and Contracts	423,655,200
Private Funds	5,068,600
Endowment Income	2,071,400
Sales/Services Educational Activities	918,700
Other Sources	9,697,300

TOTAL RESTRICTED REVENUE	\$ 450,411,200
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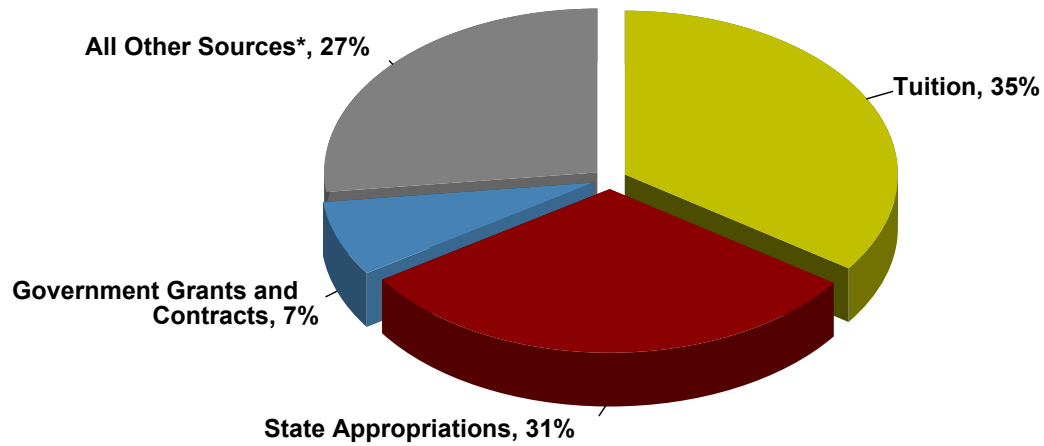
TOTAL REVENUE

Tuition and Mandatory Fees	\$ 241,421,500
State Appropriations	179,262,400
Government Grants and Contracts	467,127,700
Noncredit Tuition	6,909,900
Private Funds	5,068,600
Endowment Income	2,071,400
Investment Income	1,650,000
Sales/Services Educational Activities	27,723,900
Other Sources	121,762,000
Budget Reserve "NR"	13,645,200

TOTAL REVENUE	\$1,066,642,600
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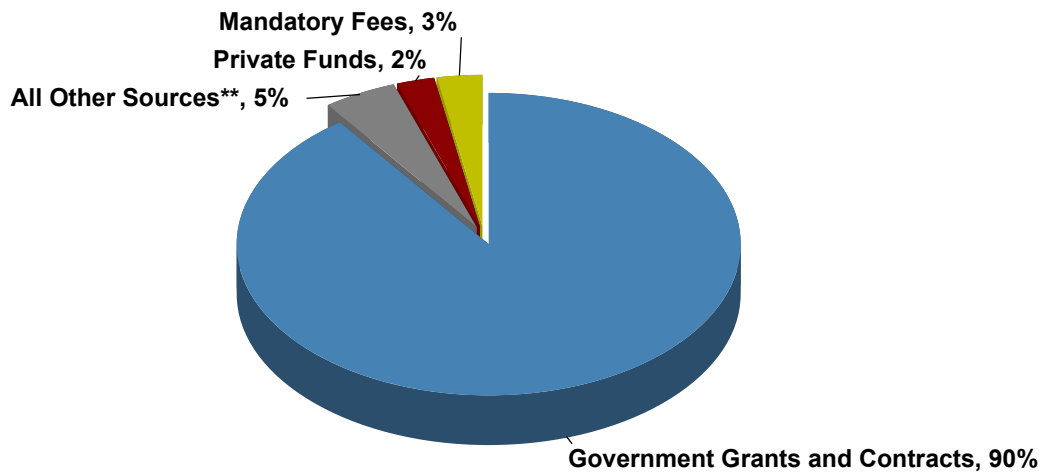
**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 OPERATING BUDGET - REVENUE**

UNRESTRICTED



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

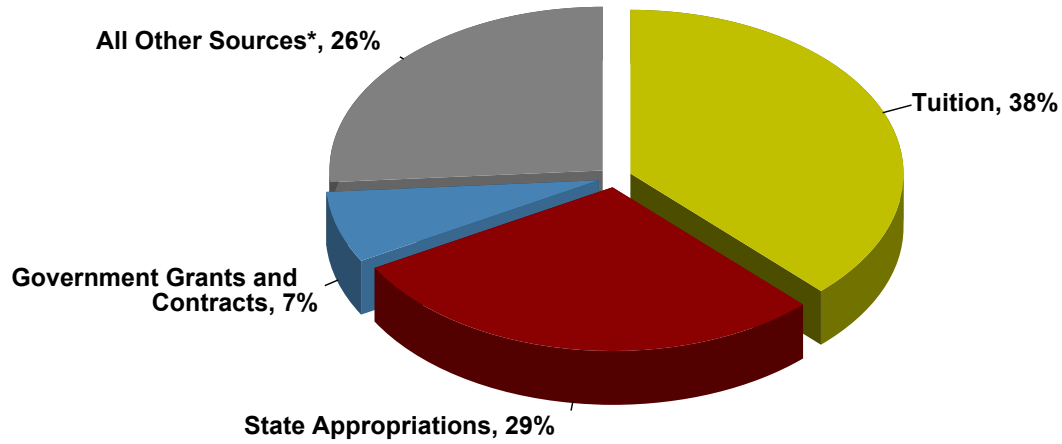
RESTRICTED



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

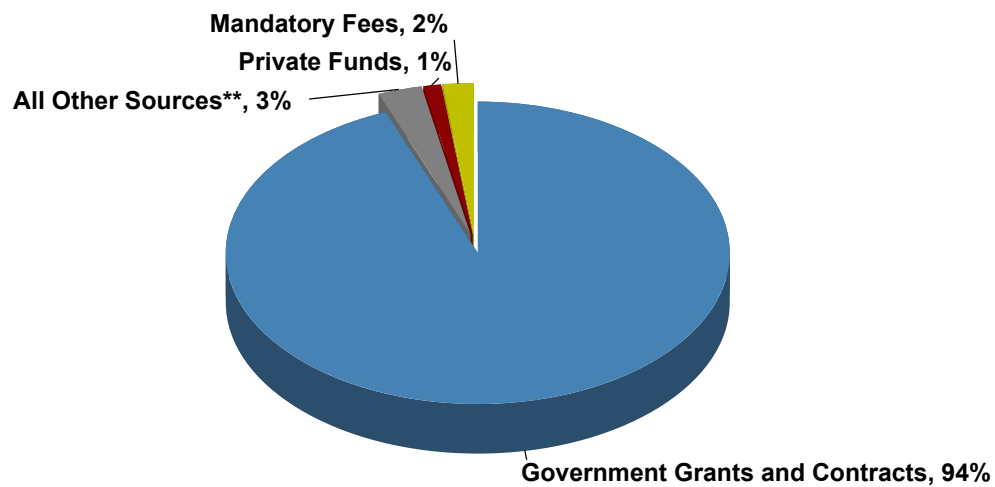
**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET - REVENUE**

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
2022-23 OPERATING BUDGET**

**KCTCS SYSTEM TOTAL
EXPENSE SUMMARY**

FUNCTION OF EXPENSES	UNRESTRICTED	% Change	RESTRICTED	% Change	TOTAL	% Change
Instruction	\$ 203,454,300	-0.9%	\$ 40,475,300	-57.7%	\$ 243,929,600	-19.0%
Public Service	56,360,600	9.5%	1,390,000	-14.2%	57,750,600	8.8%
Academic Support	30,404,500	9.9%	8,559,700	11.7%	38,964,200	10.3%
Libraries	7,487,600	1.0%	102,100	-11.1%	7,589,700	0.8%
Student Services	55,080,000	2.4%	23,113,600	-12.6%	78,193,600	-2.5%
Institutional Support	96,486,000	8.6%	7,234,400	-58.3%	103,720,400	-2.3%
Operation and Maintenance	158,314,000	16.3%	9,802,900	-24.4%	168,116,900	12.7%
Student Financial Aid	31,038,000	-2.7%	219,032,500	-24.1%	250,070,500	-22.0%
Budget Reserve "NR"	13,969,700	2.4%	-	0.0%	13,969,700	2.4%
TOTAL EXPENSES	\$ 652,594,700	5.9%	\$ 309,710,500	-31.2%	\$ 962,305,200	-9.8%

OBJECT OF EXPENSES	UNRESTRICTED	% Change	RESTRICTED	% Change	TOTAL	% Change
Personnel Costs	\$ 333,519,500	4.9%	\$ 43,010,100	-13.4%	\$ 376,529,600	2.4%
Operating Expenses	158,816,200	-3.7%	30,118,600	-59.4%	188,934,800	-21.0%
Capital Outlay	44,511,500	67.5%	7,023,300	-75.3%	51,534,800	-6.4%
Grants in Aid	71,252,200	0.6%	209,568,200	-24.9%	280,820,400	-19.8%
Transfers	30,525,600	37.1%	19,990,300	5.4%	50,515,900	22.5%
Budget Reserve "NR"	13,969,700	2.4%	-	0.0%	13,969,700	2.4%
TOTAL EXPENSES	\$ 652,594,700	5.9%	\$ 309,710,500	-31.2%	\$ 962,305,200	-9.8%

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET**

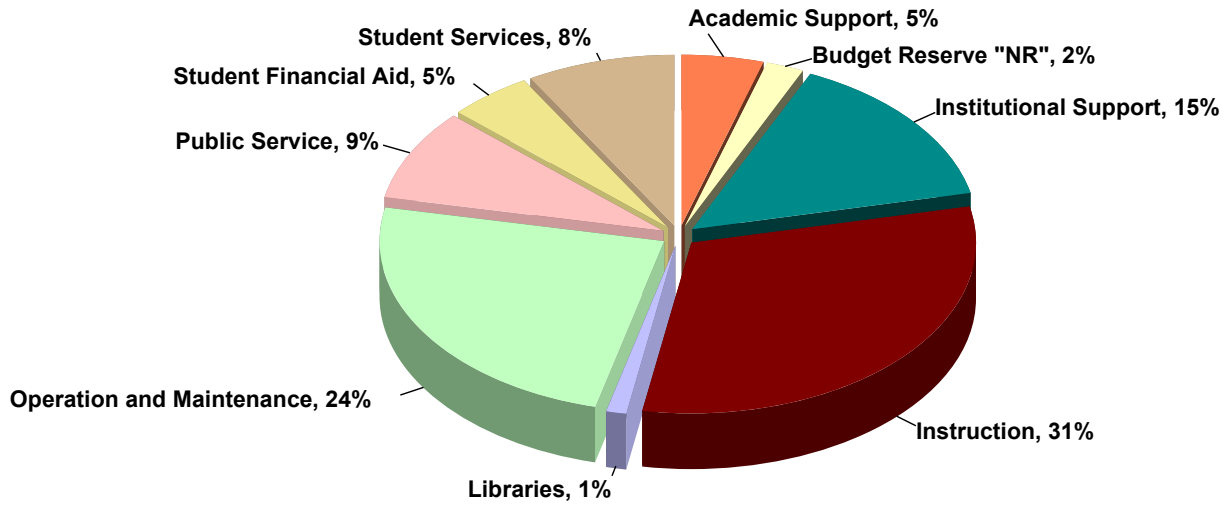
**KCTCS SYSTEM TOTAL
EXPENSE SUMMARY**

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 205,352,900	\$ 95,731,100	\$ 301,084,000
Public Service	51,467,900	1,620,300	53,088,200
Academic Support	27,660,800	7,662,900	35,323,700
Libraries	7,411,100	114,800	7,525,900
Student Services	53,784,700	26,451,800	80,236,500
Institutional Support	88,846,100	17,332,300	106,178,400
Operation and Maintenance	136,160,800	12,967,100	149,127,900
Student Financial Aid	31,901,900	288,530,900	320,432,800
Budget Reserve "NR"	13,645,200	-	13,645,200
	<hr/>	<hr/>	<hr/>
TOTAL EXPENSES	\$ 616,231,400	\$ 450,411,200	\$ 1,066,642,600

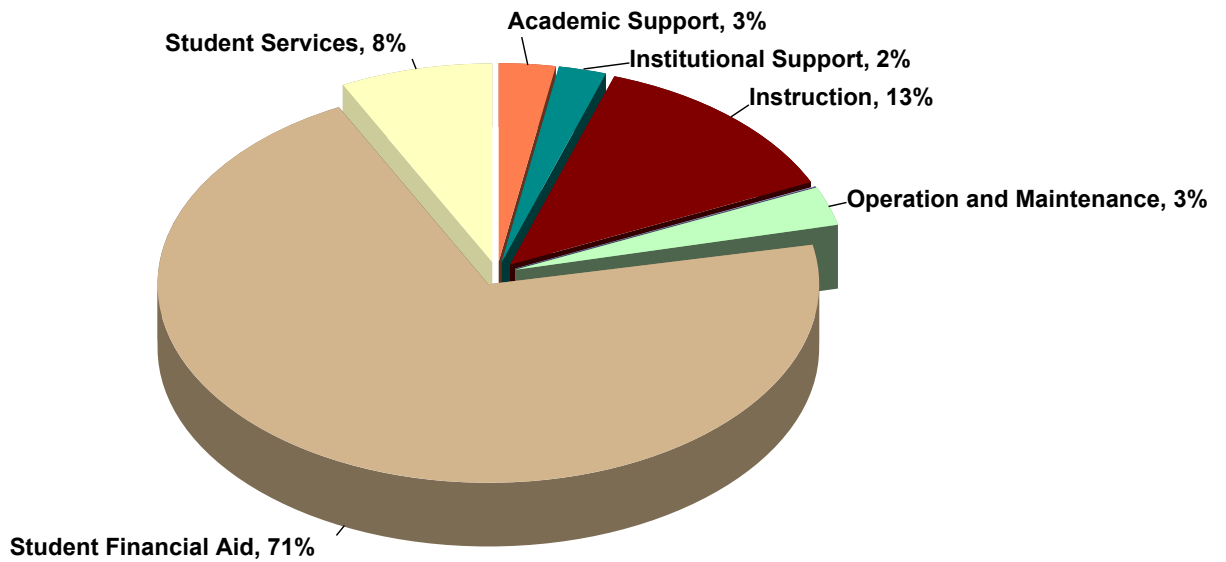
OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 317,946,500	\$ 49,649,200	\$ 367,595,700
Operating Expenses	164,968,000	74,138,400	239,106,400
Capital Outlay	26,570,900	28,465,900	55,036,800
Grants in Aid	70,836,500	279,184,200	350,020,700
Transfers	22,264,300	18,973,500	41,237,800
Budget Reserve "NR"	13,645,200	-	13,645,200
	<hr/>	<hr/>	<hr/>
TOTAL EXPENSES	\$ 616,231,400	\$ 450,411,200	\$ 1,066,642,600

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 FUNCTION OF EXPENSES**

UNRESTRICTED

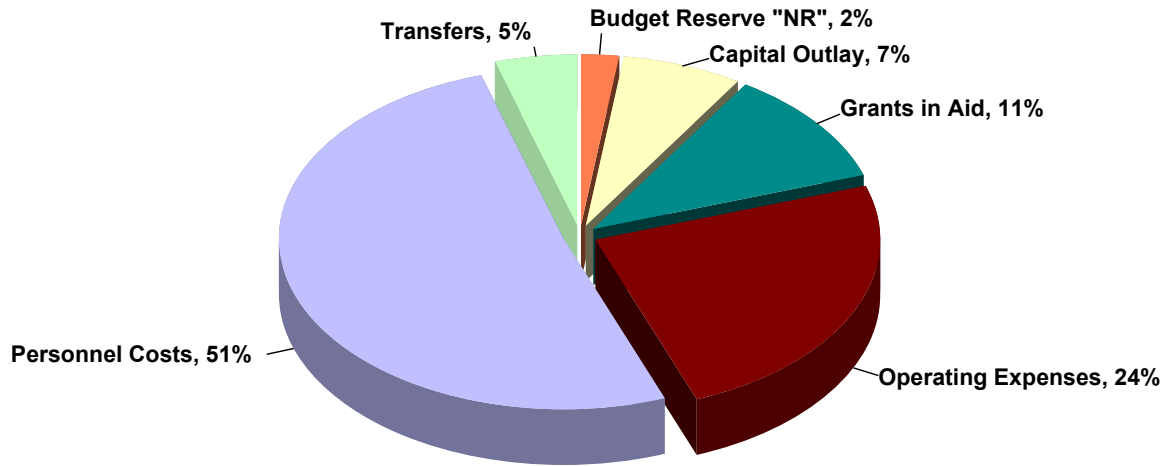


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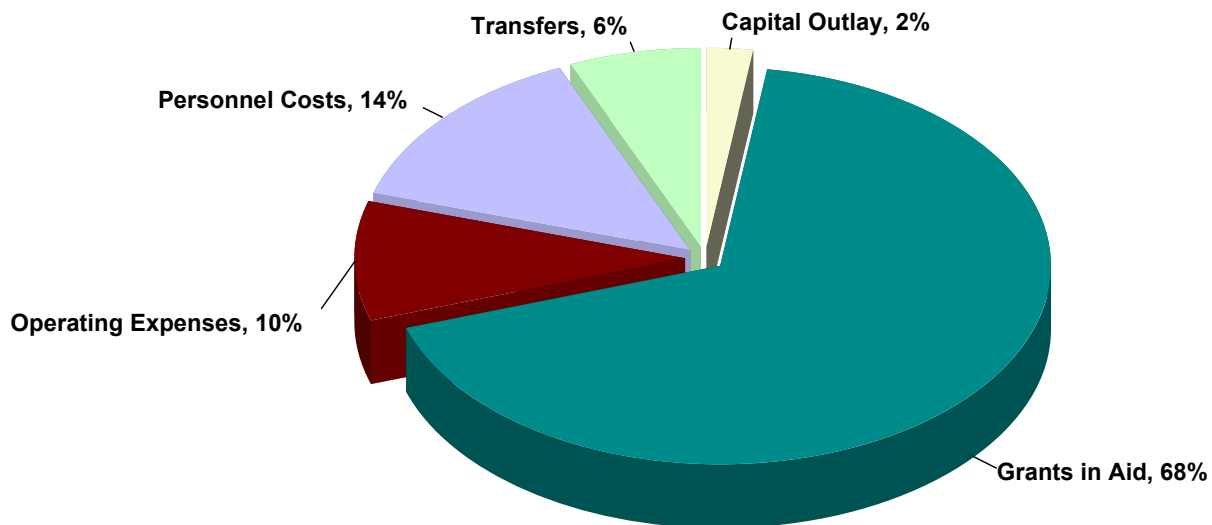


**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 OBJECT OF EXPENSES**

UNRESTRICTED

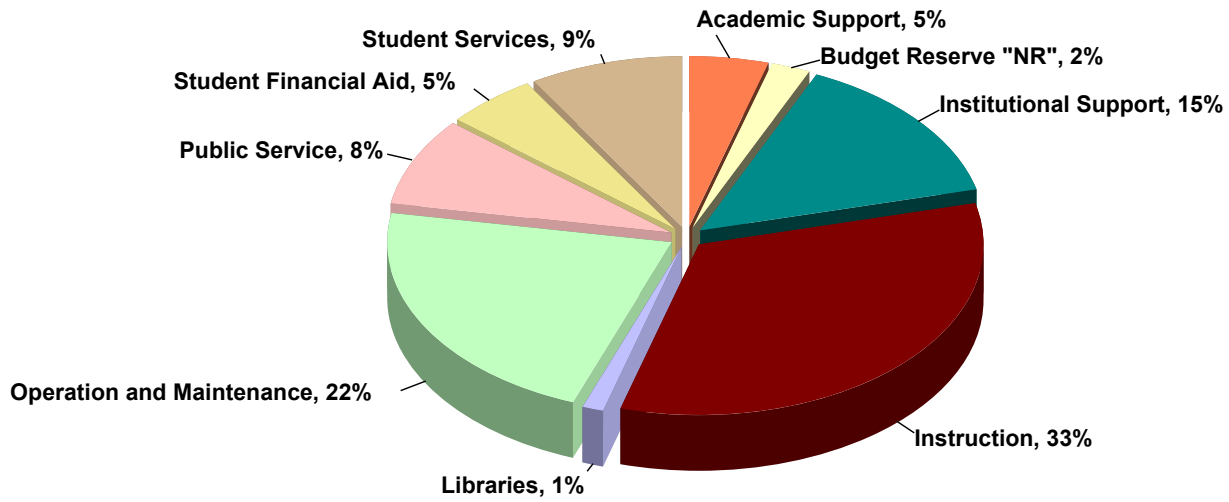


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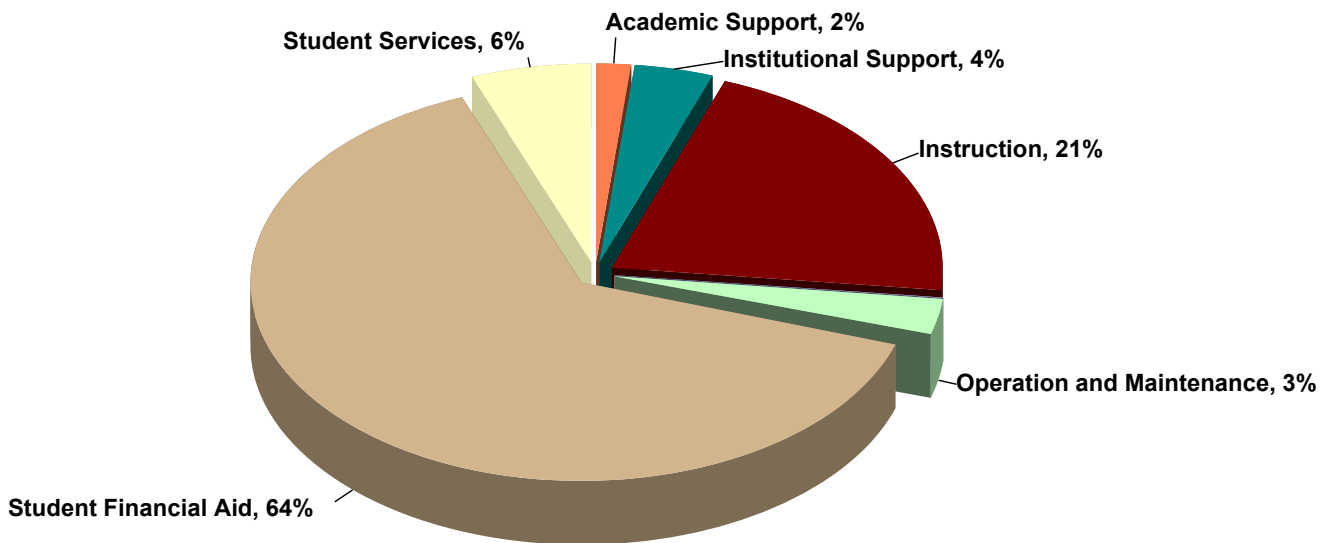


**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 FUNCTION OF EXPENSES**

UNRESTRICTED

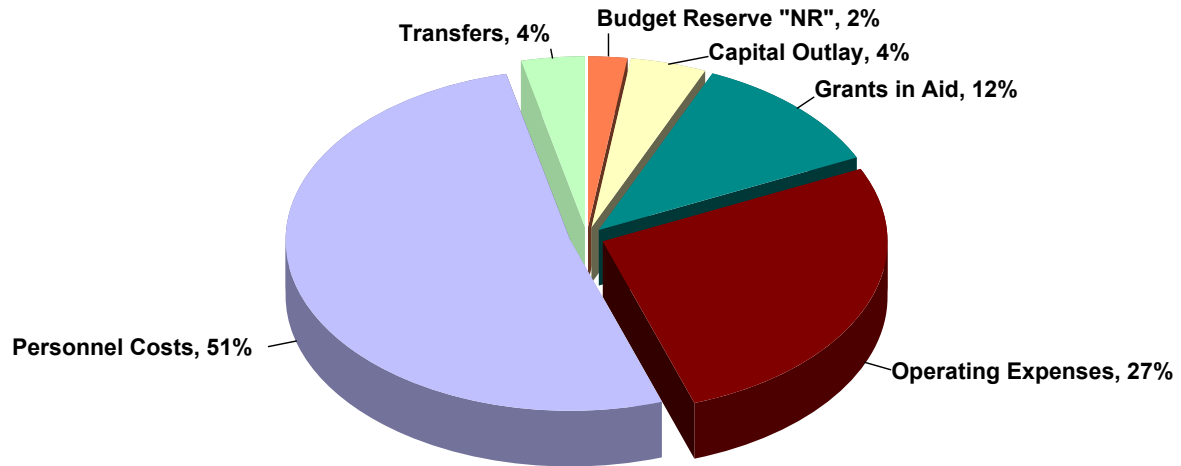


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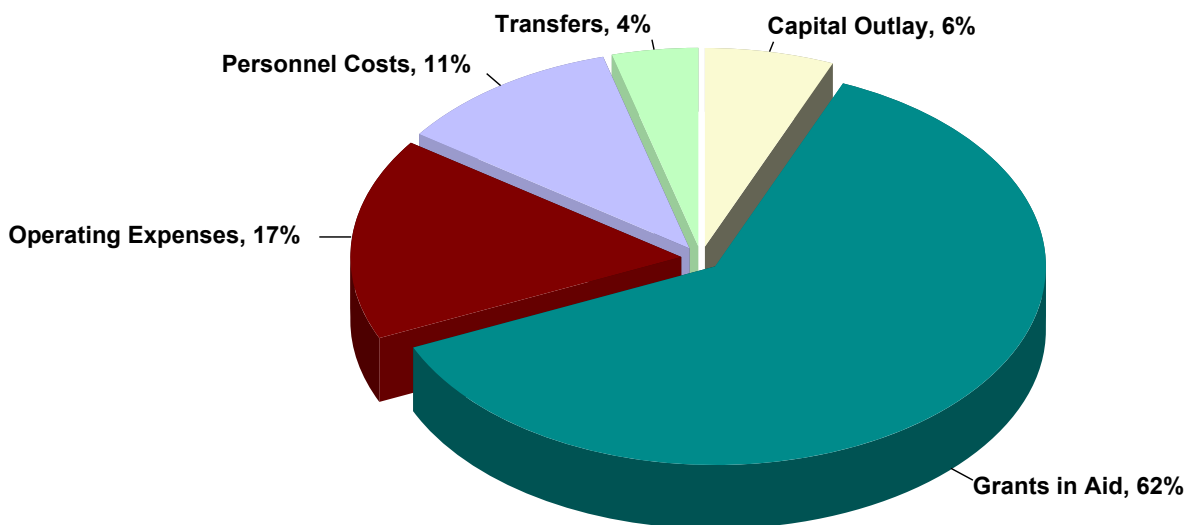


**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OBJECT OF EXPENSES**

UNRESTRICTED



RESTRICTED



Revenue and Expense Detail

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 OPERATING BUDGET**

Ashland Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 8,804,900	\$ -	\$ 8,804,900
State Allocation	9,742,600	-	9,742,600
Government Grants and Contracts			
Federal	-	10,241,900	10,241,900
State	-	691,400	691,400
Noncredit Tuition	75,000	-	75,000
Private Funds	-	150,500	150,500
Endowment Income	-	79,200	79,200
Investment Income	-	-	-
Sales/Services Educational Activities	1,265,400	72,200	1,337,600
Other Sources	3,138,100	160,100	3,298,200
Budget Reserve "NR"	468,400	-	468,400
System Services and Systemwide Contracts	(2,934,500)	-	(2,934,500)
TOTAL REVENUES	\$ 20,559,900	\$ 11,395,300	\$ 31,955,200

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 7,734,700	\$ 579,500	\$ 8,314,200
Public Service	-	4,700	4,700
Academic Support	968,800	13,000	981,800
Libraries	380,300	-	380,300
Student Services	1,852,400	986,000	2,838,400
Institutional Support	2,644,900	509,500	3,154,400
Operation and Maintenance	5,737,900	10,000	5,747,900
Student Financial Aid	772,500	9,292,600	10,065,100
Budget Reserve "NR"	468,400	-	468,400
TOTAL EXPENSES	\$ 20,559,900	\$ 11,395,300	\$ 31,955,200

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 12,726,700	\$ 1,097,100	\$ 13,823,800
Operating Expenses	6,435,300	639,400	7,074,700
Capital Outlay	137,000	356,200	493,200
Grants in Aid	772,500	9,292,600	10,065,100
Transfers	20,000	10,000	30,000
Budget Reserve "NR"	468,400	-	468,400
TOTAL EXPENSES	\$ 20,559,900	\$ 11,395,300	\$ 31,955,200

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET**

Ashland Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 8,883,500	\$ -	\$ 8,883,500
State Allocation	8,971,600	-	8,971,600
Government Grants and Contracts			
Federal	-	14,238,200	14,238,200
State	-	284,000	284,000
Noncredit Tuition	163,500	-	163,500
Private Funds	-	60,000	60,000
Endowment Income	-	76,000	76,000
Investment Income	-	-	-
Sales/Services Educational Activities	1,283,700	2,500	1,286,200
Other Sources	3,145,400	216,900	3,362,300
Budget Reserve "NR"	452,000	-	452,000
System Services and Systemwide Contracts	(2,789,100)	-	(2,789,100)
TOTAL REVENUES	\$ 20,110,600	\$ 14,877,600	\$ 34,988,200

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 7,449,600	\$ 3,561,500	\$ 11,011,100
Public Service	-	4,700	4,700
Academic Support	947,800	71,100	1,018,900
Libraries	360,700	-	360,700
Student Services	1,795,100	1,068,200	2,863,300
Institutional Support	2,748,000	248,300	2,996,300
Operation and Maintenance	5,260,900	10,000	5,270,900
Student Financial Aid	1,096,500	9,913,800	11,010,300
Budget Reserve "NR"	452,000	-	452,000
TOTAL EXPENSES	\$ 20,110,600	\$ 14,877,600	\$ 34,988,200

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 12,082,500	\$ 1,159,800	\$ 13,242,300
Operating Expenses	6,353,300	3,773,400	10,126,700
Capital Outlay	126,300	20,600	146,900
Grants in Aid	1,096,500	9,913,800	11,010,300
Transfers	-	10,000	10,000
Budget Reserve "NR"	452,000	-	452,000
TOTAL EXPENSES	\$ 20,110,600	\$ 14,877,600	\$ 34,988,200

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 OPERATING BUDGET**

Big Sandy Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 9,364,300	\$ -	\$ 9,364,300
State Allocation	10,281,100	-	10,281,100
Government Grants and Contracts			
Federal	-	17,632,900	17,632,900
State	-	1,785,400	1,785,400
Noncredit Tuition	107,000	-	107,000
Private Funds	-	567,500	567,500
Endowment Income	-	116,800	116,800
Investment Income	-	-	-
Sales/Services Educational Activities	1,103,500	70,000	1,173,500
Other Sources	2,325,600	440,500	2,766,100
Budget Reserve "NR"	639,100	-	639,100
System Services and Systemwide Contracts	(2,944,800)	-	(2,944,800)
TOTAL REVENUES	\$ 20,875,800	\$ 20,613,100	\$ 41,488,900

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 9,040,000	\$ 4,255,500	\$ 13,295,500
Public Service	235,100	644,700	879,800
Academic Support	318,000	728,700	1,046,700
Libraries	449,400	-	449,400
Student Services	2,280,300	1,017,100	3,297,400
Institutional Support	3,618,000	67,200	3,685,200
Operation and Maintenance	3,268,200	10,000	3,278,200
Student Financial Aid	1,027,700	13,889,900	14,917,600
Budget Reserve "NR"	639,100	-	639,100
TOTAL EXPENSES	\$ 20,875,800	\$ 20,613,100	\$ 41,488,900

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 15,071,500	\$ 2,646,500	\$ 17,718,000
Operating Expenses	3,004,200	1,475,800	4,480,000
Capital Outlay	843,400	693,100	1,536,500
Grants in Aid	1,027,700	13,886,000	14,913,700
Transfers	289,900	1,911,700	2,201,600
Budget Reserve "NR"	639,100	-	639,100
TOTAL EXPENSES	\$ 20,875,800	\$ 20,613,100	\$ 41,488,900

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET**

Big Sandy Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 10,954,400	\$ -	\$ 10,954,400
State Allocation	10,109,500	-	10,109,500
Government Grants and Contracts			
Federal	-	25,623,100	25,623,100
State	-	1,699,600	1,699,600
Noncredit Tuition	175,700	-	175,700
Private Funds	-	482,500	482,500
Endowment Income	-	108,900	108,900
Investment Income	-	-	-
Sales/Services Educational Activities	1,064,200	80,000	1,144,200
Other Sources	2,235,700	383,600	2,619,300
Budget Reserve "NR"	639,100	-	639,100
System Services and Systemwide Contracts	(3,255,200)	-	(3,255,200)
TOTAL REVENUES	\$ 21,923,400	\$ 28,377,700	\$ 50,301,100

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 10,631,700	\$ 7,704,700	\$ 18,336,400
Public Service	223,900	575,900	799,800
Academic Support	163,700	477,700	641,400
Libraries	462,100	-	462,100
Student Services	2,197,600	1,386,200	3,583,800
Institutional Support	3,393,400	686,700	4,080,100
Operation and Maintenance	3,118,000	400	3,118,400
Student Financial Aid	1,093,900	17,546,100	18,640,000
Budget Reserve "NR"	639,100	-	639,100
TOTAL EXPENSES	\$ 21,923,400	\$ 28,377,700	\$ 50,301,100

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 14,894,800	\$ 3,678,200	\$ 18,573,000
Operating Expenses	4,245,000	3,285,800	7,530,800
Capital Outlay	760,700	2,378,300	3,139,000
Grants in Aid	1,093,900	17,535,400	18,629,300
Transfers	289,900	1,500,000	1,789,900
Budget Reserve "NR"	639,100	-	639,100
TOTAL EXPENSES	\$ 21,923,400	\$ 28,377,700	\$ 50,301,100

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 OPERATING BUDGET**

Bluegrass Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 33,099,300	\$ -	\$ 33,099,300
State Allocation	22,873,400	-	22,873,400
Government Grants and Contracts			
Federal	-	28,018,800	28,018,800
State	-	3,750,800	3,750,800
Noncredit Tuition	580,000	-	580,000
Private Funds	-	137,300	137,300
Endowment Income	-	54,000	54,000
Investment Income	-	-	-
Sales/Services Educational Activities	3,369,000	19,600	3,388,600
Other Sources	11,245,400	510,100	11,755,500
Budget Reserve "NR"	1,405,000	-	1,405,000
System Services and Systemwide Contracts	(9,229,100)	-	(9,229,100)
TOTAL REVENUES	\$ 63,343,000	\$ 32,490,600	\$ 95,833,600

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 25,434,900	\$ 2,329,500	\$ 27,764,400
Public Service	-	30,000	30,000
Academic Support	2,726,000	490,000	3,216,000
Libraries	382,500	-	382,500
Student Services	7,161,400	3,656,500	10,817,900
Institutional Support	9,508,900	428,800	9,937,700
Operation and Maintenance	13,905,700	66,100	13,971,800
Student Financial Aid	2,818,600	25,489,700	28,308,300
Budget Reserve "NR"	1,405,000	-	1,405,000
TOTAL EXPENSES	\$ 63,343,000	\$ 32,490,600	\$ 95,833,600

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 41,448,900	\$ 4,745,100	\$ 46,194,000
Operating Expenses	9,459,400	2,100,300	11,559,700
Capital Outlay	411,700	133,300	545,000
Grants in Aid	2,818,600	25,489,700	28,308,300
Transfers	7,799,400	22,200	7,821,600
Budget Reserve "NR"	1,405,000	-	1,405,000
TOTAL EXPENSES	\$ 63,343,000	\$ 32,490,600	\$ 95,833,600

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET**

Bluegrass Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 34,570,700	\$ -	\$ 34,570,700
State Allocation	19,209,700	-	19,209,700
Government Grants and Contracts			
Federal	-	52,036,300	52,036,300
State	-	3,685,700	3,685,700
Noncredit Tuition	580,000	-	580,000
Private Funds	-	158,700	158,700
Endowment Income	-	52,600	52,600
Investment Income	-	-	-
Sales/Services Educational Activities	2,769,000	170,900	2,939,900
Other Sources	11,119,100	520,500	11,639,600
Budget Reserve "NR"	1,380,000	-	1,380,000
System Services and Systemwide Contracts	(8,428,700)	-	(8,428,700)
TOTAL REVENUES	\$ 61,199,800	\$ 56,624,700	\$ 117,824,500

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 24,274,300	\$ 12,630,600	\$ 36,904,900
Public Service	-	30,000	30,000
Academic Support	2,796,700	166,500	2,963,200
Libraries	339,200	-	339,200
Student Services	6,586,500	3,305,200	9,891,700
Institutional Support	9,471,500	454,700	9,926,200
Operation and Maintenance	13,241,900	4,987,700	18,229,600
Student Financial Aid	3,109,700	35,050,000	38,159,700
Budget Reserve "NR"	1,380,000	-	1,380,000
TOTAL EXPENSES	\$ 61,199,800	\$ 56,624,700	\$ 117,824,500

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 39,520,800	\$ 7,705,500	\$ 47,226,300
Operating Expenses	11,667,400	12,108,300	23,775,700
Capital Outlay	421,900	745,600	1,167,500
Grants in Aid	3,109,700	35,041,100	38,150,800
Transfers	5,100,000	1,024,200	6,124,200
Budget Reserve "NR"	1,380,000	-	1,380,000
TOTAL EXPENSES	\$ 61,199,800	\$ 56,624,700	\$ 117,824,500

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 OPERATING BUDGET**

Elizabethtown Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 16,968,000	\$ -	\$ 16,968,000
State Allocation	14,039,600	-	14,039,600
Government Grants and Contracts			
Federal	-	16,466,700	16,466,700
State	-	2,028,100	2,028,100
Noncredit Tuition	507,000	-	507,000
Private Funds	-	129,000	129,000
Endowment Income	-	37,400	37,400
Investment Income	-	-	-
Sales/Services Educational Activities	1,719,800	194,300	1,914,100
Other Sources	15,936,100	2,760,400	18,696,500
Budget Reserve "NR"	793,300	-	793,300
System Services and Systemwide Contracts	(4,565,200)	-	(4,565,200)
TOTAL REVENUES	\$ 45,398,600	\$ 21,615,900	\$ 67,014,500

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 15,192,200	\$ 1,467,200	\$ 16,659,400
Public Service	42,400	62,200	104,600
Academic Support	1,657,800	1,403,100	3,060,900
Libraries	365,500	-	365,500
Student Services	3,043,500	1,348,700	4,392,200
Institutional Support	7,662,200	562,700	8,224,900
Operation and Maintenance	13,595,500	2,053,400	15,648,900
Student Financial Aid	3,046,200	14,718,600	17,764,800
Budget Reserve "NR"	793,300	-	793,300
TOTAL EXPENSES	\$ 45,398,600	\$ 21,615,900	\$ 67,014,500

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 22,828,800	\$ 1,658,100	\$ 24,486,900
Operating Expenses	7,858,600	3,135,800	10,994,400
Capital Outlay	10,871,700	244,700	11,116,400
Grants in Aid	3,046,200	14,707,000	17,753,200
Transfers	-	1,870,300	1,870,300
Budget Reserve "NR"	793,300	-	793,300
TOTAL EXPENSES	\$ 45,398,600	\$ 21,615,900	\$ 67,014,500

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET**

Elizabethtown Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 18,051,900	\$ -	\$ 18,051,900
State Allocation	12,231,600	-	12,231,600
Government Grants and Contracts			
Federal	-	27,679,700	27,679,700
State	-	1,994,600	1,994,600
Noncredit Tuition	487,000	-	487,000
Private Funds	-	647,400	647,400
Endowment Income	-	31,000	31,000
Investment Income	-	-	-
Sales/Services Educational Activities	1,684,100	64,300	1,748,400
Other Sources	8,559,700	2,348,500	10,908,200
Budget Reserve "NR"	783,000	-	783,000
System Services and Systemwide Contracts	(4,182,800)	-	(4,182,800)
TOTAL REVENUES	\$ 37,614,500	\$ 32,765,500	\$ 70,380,000

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 14,014,700	\$ 7,397,400	\$ 21,412,100
Public Service	42,400	156,900	199,300
Academic Support	1,723,600	280,400	2,004,000
Libraries	362,200	-	362,200
Student Services	2,743,200	1,028,000	3,771,200
Institutional Support	6,216,800	731,600	6,948,400
Operation and Maintenance	8,920,300	2,606,300	11,526,600
Student Financial Aid	2,808,300	20,564,900	23,373,200
Budget Reserve "NR"	783,000	-	783,000
TOTAL EXPENSES	\$ 37,614,500	\$ 32,765,500	\$ 70,380,000

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 20,912,700	\$ 2,592,800	\$ 23,505,500
Operating Expenses	7,258,000	7,207,100	14,465,100
Capital Outlay	5,852,500	2,039,200	7,891,700
Grants in Aid	2,808,300	20,531,100	23,339,400
Transfers	-	395,300	395,300
Budget Reserve "NR"	783,000	-	783,000
TOTAL EXPENSES	\$ 37,614,500	\$ 32,765,500	\$ 70,380,000

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 OPERATING BUDGET**

Gateway Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 13,679,000	\$ -	\$ 13,679,000
State Allocation	11,112,900	-	11,112,900
Government Grants and Contracts			
Federal	-	9,688,200	9,688,200
State	-	2,226,900	2,226,900
Noncredit Tuition	575,100	-	575,100
Private Funds	-	265,100	265,100
Endowment Income	-	33,300	33,300
Investment Income	-	-	-
Sales/Services Educational Activities	1,168,600	34,200	1,202,800
Other Sources	1,131,400	-	1,131,400
Budget Reserve "NR"	655,300	-	655,300
System Services and Systemwide Contracts	(3,475,400)	-	(3,475,400)
TOTAL REVENUES	\$ 24,846,900	\$ 12,247,700	\$ 37,094,600

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 10,323,300	\$ 1,456,500	\$ 11,779,800
Public Service	-	-	-
Academic Support	2,049,400	599,800	2,649,200
Libraries	218,700	-	218,700
Student Services	3,291,800	887,200	4,179,000
Institutional Support	3,808,400	35,900	3,844,300
Operation and Maintenance	2,486,100	6,800	2,492,900
Student Financial Aid	2,013,900	9,261,500	11,275,400
Budget Reserve "NR"	655,300	-	655,300
TOTAL EXPENSES	\$ 24,846,900	\$ 12,247,700	\$ 37,094,600

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 18,066,600	\$ 2,614,500	\$ 20,681,100
Operating Expenses	4,052,400	316,000	4,368,400
Capital Outlay	58,700	55,700	114,400
Grants in Aid	2,013,900	9,261,500	11,275,400
Transfers	-	-	-
Budget Reserve "NR"	655,300	-	655,300
TOTAL EXPENSES	\$ 24,846,900	\$ 12,247,700	\$ 37,094,600

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET**

Gateway Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 13,604,500	\$ -	\$ 13,604,500
State Allocation	9,613,400	-	9,613,400
Government Grants and Contracts			
Federal	-	15,248,300	15,248,300
State	-	2,215,300	2,215,300
Noncredit Tuition	650,100	-	650,100
Private Funds	-	211,100	211,100
Endowment Income	-	37,400	37,400
Investment Income	-	-	-
Sales/Services Educational Activities	1,097,300	-	1,097,300
Other Sources	1,872,900	-	1,872,900
Budget Reserve "NR"	619,200	-	619,200
System Services and Systemwide Contracts	(3,172,000)	-	(3,172,000)
TOTAL REVENUES	\$ 24,285,400	\$ 17,712,100	\$ 41,997,500

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 9,905,000	\$ 2,877,700	\$ 12,782,700
Public Service	-	104,500	104,500
Academic Support	1,847,100	654,800	2,501,900
Libraries	190,200	-	190,200
Student Services	2,904,100	1,461,700	4,365,800
Institutional Support	3,653,500	1,677,600	5,331,100
Operation and Maintenance	2,240,800	100,000	2,340,800
Student Financial Aid	2,925,500	10,835,800	13,761,300
Budget Reserve "NR"	619,200	-	619,200
TOTAL EXPENSES	\$ 24,285,400	\$ 17,712,100	\$ 41,997,500

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 16,749,900	\$ 3,209,200	\$ 19,959,100
Operating Expenses	3,960,800	2,502,000	6,462,800
Capital Outlay	30,000	1,165,100	1,195,100
Grants in Aid	2,925,500	10,835,800	13,761,300
Transfers	-	-	-
Budget Reserve "NR"	619,200	-	619,200
TOTAL EXPENSES	\$ 24,285,400	\$ 17,712,100	\$ 41,997,500

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 OPERATING BUDGET**

Hazard Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 8,768,800	\$ -	\$ 8,768,800
State Allocation	11,565,500	-	11,565,500
Government Grants and Contracts			
Federal	-	17,233,800	17,233,800
State	-	1,363,100	1,363,100
Noncredit Tuition	141,800	-	141,800
Private Funds	-	250,300	250,300
Endowment Income	-	357,400	357,400
Investment Income	-	-	-
Sales/Services Educational Activities	1,029,700	98,200	1,127,900
Other Sources	4,960,800	1,763,200	6,724,000
Budget Reserve "NR"	555,300	-	555,300
System Services and Systemwide Contracts	(2,416,000)	-	(2,416,000)
TOTAL REVENUES	\$ 24,605,900	\$ 21,066,000	\$ 45,671,900

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 7,780,300	\$ 2,526,900	\$ 10,307,200
Public Service	500	134,800	135,300
Academic Support	1,564,500	242,100	1,806,600
Libraries	387,100	33,900	421,000
Student Services	1,889,700	1,412,900	3,302,600
Institutional Support	3,829,500	1,149,000	4,978,500
Operation and Maintenance	6,816,000	6,420,700	13,236,700
Student Financial Aid	1,783,000	9,145,700	10,928,700
Budget Reserve "NR"	555,300	-	555,300
TOTAL EXPENSES	\$ 24,605,900	\$ 21,066,000	\$ 45,671,900

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 14,036,200	\$ 2,775,800	\$ 16,812,000
Operating Expenses	6,296,200	1,953,100	8,249,300
Capital Outlay	135,200	811,400	946,600
Grants in Aid	1,783,000	9,145,700	10,928,700
Transfers	1,800,000	6,380,000	8,180,000
Budget Reserve "NR"	555,300	-	555,300
TOTAL EXPENSES	\$ 24,605,900	\$ 21,066,000	\$ 45,671,900

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET**

Hazard Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 8,365,400	\$ -	\$ 8,365,400
State Allocation	11,421,600	-	11,421,600
Government Grants and Contracts			
Federal	-	20,517,600	20,517,600
State	-	1,373,600	1,373,600
Noncredit Tuition	325,000	-	325,000
Private Funds	-	287,600	287,600
Endowment Income	-	342,000	342,000
Investment Income	-	-	-
Sales/Services Educational Activities	904,200	-	904,200
Other Sources	6,206,600	1,598,900	7,805,500
Budget Reserve "NR"	555,300	-	555,300
System Services and Systemwide Contracts	(2,729,500)	-	(2,729,500)
TOTAL REVENUES	\$ 25,048,600	\$ 24,119,700	\$ 49,168,300

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 7,941,800	\$ 3,999,400	\$ 11,941,200
Public Service	200	189,900	190,100
Academic Support	1,648,900	597,400	2,246,300
Libraries	410,600	31,100	441,700
Student Services	1,815,800	2,106,200	3,922,000
Institutional Support	3,794,200	1,487,200	5,281,400
Operation and Maintenance	7,545,800	3,783,800	11,329,600
Student Financial Aid	1,336,000	11,924,700	13,260,700
Budget Reserve "NR"	555,300	-	555,300
TOTAL EXPENSES	\$ 25,048,600	\$ 24,119,700	\$ 49,168,300

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 14,351,700	\$ 3,422,500	\$ 17,774,200
Operating Expenses	5,892,600	5,227,300	11,119,900
Capital Outlay	149,900	629,800	779,700
Grants in Aid	1,336,000	11,924,800	13,260,800
Transfers	2,763,100	2,915,300	5,678,400
Budget Reserve "NR"	555,300	-	555,300
TOTAL EXPENSES	\$ 25,048,600	\$ 24,119,700	\$ 49,168,300

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 OPERATING BUDGET**

Henderson Community College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 4,078,700	\$ -	\$ 4,078,700
State Allocation	4,677,300	-	4,677,300
Government Grants and Contracts			
Federal	-	3,552,000	3,552,000
State	-	487,700	487,700
Noncredit Tuition	65,000	-	65,000
Private Funds	-	115,000	115,000
Endowment Income	-	248,700	248,700
Investment Income	-	-	-
Sales/Services Educational Activities	463,000	45,400	508,400
Other Sources	900,000	186,400	1,086,400
Budget Reserve "NR"	232,000	-	232,000
System Services and Systemwide Contracts	(1,382,600)	-	(1,382,600)
TOTAL REVENUES	\$ 9,033,400	\$ 4,635,200	\$ 13,668,600

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 3,218,800	\$ 405,300	\$ 3,624,100
Public Service	154,900	12,000	166,900
Academic Support	634,200	2,900	637,100
Libraries	91,300	-	91,300
Student Services	688,700	264,400	953,100
Institutional Support	1,345,000	82,300	1,427,300
Operation and Maintenance	2,050,500	-	2,050,500
Student Financial Aid	618,000	3,868,300	4,486,300
Budget Reserve "NR"	232,000	-	232,000
TOTAL EXPENSES	\$ 9,033,400	\$ 4,635,200	\$ 13,668,600

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 5,617,100	\$ 568,500	\$ 6,185,600
Operating Expenses	2,125,200	183,200	2,308,400
Capital Outlay	367,900	15,200	383,100
Grants in Aid	618,000	3,868,300	4,486,300
Transfers	73,200	-	73,200
Budget Reserve "NR"	232,000	-	232,000
TOTAL EXPENSES	\$ 9,033,400	\$ 4,635,200	\$ 13,668,600

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET**

Henderson Community College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 4,078,700	\$ -	\$ 4,078,700
State Allocation	4,600,300	-	4,600,300
Government Grants and Contracts			
Federal	-	5,682,600	5,682,600
State	-	510,500	510,500
Noncredit Tuition	65,000	-	65,000
Private Funds	-	76,800	76,800
Endowment Income	-	207,300	207,300
Investment Income	-	-	-
Sales/Services Educational Activities	412,800	89,600	502,400
Other Sources	1,200,000	96,200	1,296,200
Budget Reserve "NR"	232,000	-	232,000
System Services and Systemwide Contracts	(1,462,500)	-	(1,462,500)
TOTAL REVENUES	\$ 9,126,300	\$ 6,663,000	\$ 15,789,300

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 3,460,200	\$ 548,200	\$ 4,008,400
Public Service	177,100	51,700	228,800
Academic Support	637,300	2,900	640,200
Libraries	199,000	-	199,000
Student Services	635,600	318,100	953,700
Institutional Support	1,195,600	845,300	2,040,900
Operation and Maintenance	2,011,200	-	2,011,200
Student Financial Aid	578,300	4,896,800	5,475,100
Budget Reserve "NR"	232,000	-	232,000
TOTAL EXPENSES	\$ 9,126,300	\$ 6,663,000	\$ 15,789,300

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 5,864,000	\$ 675,000	\$ 6,539,000
Operating Expenses	2,009,700	1,070,200	3,079,900
Capital Outlay	305,200	21,000	326,200
Grants in Aid	578,300	4,896,800	5,475,100
Transfers	137,100	-	137,100
Budget Reserve "NR"	232,000	-	232,000
TOTAL EXPENSES	\$ 9,126,300	\$ 6,663,000	\$ 15,789,300

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 OPERATING BUDGET**

Hopkinsville Community College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 7,559,000	\$ -	\$ 7,559,000
State Allocation	7,452,000	-	7,452,000
Government Grants and Contracts			
Federal	-	8,392,000	8,392,000
State	-	1,178,000	1,178,000
Noncredit Tuition	210,000	-	210,000
Private Funds	-	689,800	689,800
Endowment Income	-	82,200	82,200
Investment Income	-	-	-
Sales/Services Educational Activities	753,400	-	753,400
Other Sources	5,711,300	1,086,100	6,797,400
Budget Reserve "NR"	375,000	-	375,000
System Services and Systemwide Contracts	(2,881,100)	-	(2,881,100)
TOTAL REVENUES	\$ 19,179,600	\$ 11,428,100	\$ 30,607,700

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 6,626,700	\$ 1,362,100	\$ 7,988,800
Public Service	12,000	3,600	15,600
Academic Support	469,900	698,900	1,168,800
Libraries	194,100	-	194,100
Student Services	1,388,800	1,200,300	2,589,100
Institutional Support	4,465,000	56,800	4,521,800
Operation and Maintenance	4,727,400	414,000	5,141,400
Student Financial Aid	920,700	7,692,400	8,613,100
Budget Reserve "NR"	375,000	-	375,000
TOTAL EXPENSES	\$ 19,179,600	\$ 11,428,100	\$ 30,607,700

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 10,742,100	\$ 1,731,800	\$ 12,473,900
Operating Expenses	3,838,300	852,300	4,690,600
Capital Outlay	3,303,500	737,600	4,041,100
Grants in Aid	920,700	7,692,400	8,613,100
Transfers	-	414,000	414,000
Budget Reserve "NR"	375,000	-	375,000
TOTAL EXPENSES	\$ 19,179,600	\$ 11,428,100	\$ 30,607,700

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET**

Hopkinsville Community College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 7,653,700	\$ -	\$ 7,653,700
State Allocation	6,581,900	-	6,581,900
Government Grants and Contracts			
Federal	-	14,783,200	14,783,200
State	-	1,117,500	1,117,500
Noncredit Tuition	210,000	-	210,000
Private Funds	-	709,800	709,800
Endowment Income	-	79,800	79,800
Investment Income	-	-	-
Sales/Services Educational Activities	750,300	-	750,300
Other Sources	3,000,000	1,000,300	4,000,300
Budget Reserve "NR"	375,000	-	375,000
System Services and Systemwide Contracts	(2,681,100)	-	(2,681,100)
TOTAL REVENUES	\$ 15,889,800	\$ 17,690,600	\$ 33,580,400

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 6,394,400	\$ 4,579,900	\$ 10,974,300
Public Service	12,000	3,600	15,600
Academic Support	456,400	597,200	1,053,600
Libraries	286,000	-	286,000
Student Services	1,306,400	1,268,500	2,574,900
Institutional Support	3,649,900	138,800	3,788,700
Operation and Maintenance	2,512,400	434,000	2,946,400
Student Financial Aid	897,300	10,668,600	11,565,900
Budget Reserve "NR"	375,000	-	375,000
TOTAL EXPENSES	\$ 15,889,800	\$ 17,690,600	\$ 33,580,400

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 10,624,700	\$ 1,896,000	\$ 12,520,700
Operating Expenses	3,690,400	3,989,500	7,679,900
Capital Outlay	302,400	702,500	1,004,900
Grants in Aid	897,300	10,668,600	11,565,900
Transfers	-	434,000	434,000
Budget Reserve "NR"	375,000	-	375,000
TOTAL EXPENSES	\$ 15,889,800	\$ 17,690,600	\$ 33,580,400

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 OPERATING BUDGET**

Jefferson Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 34,350,000	\$ -	\$ 34,350,000
State Allocation	25,440,700	-	25,440,700
Government Grants and Contracts			
Federal	-	29,721,100	29,721,100
State	-	3,571,700	3,571,700
Noncredit Tuition	50,000	-	50,000
Private Funds	-	2,620,000	2,620,000
Endowment Income	-	171,200	171,200
Investment Income	-	-	-
Sales/Services Educational Activities	3,139,800	-	3,139,800
Other Sources	-	1,345,800	1,345,800
Budget Reserve "NR"	1,514,100	-	1,514,100
System Services and Systemwide Contracts	(9,321,200)	-	(9,321,200)
TOTAL REVENUES	\$ 55,173,400	\$ 37,429,800	\$ 92,603,200

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 21,381,000	\$ 6,471,900	\$ 27,852,900
Public Service	-	-	-
Academic Support	3,392,500	170,400	3,562,900
Libraries	1,232,600	32,200	1,264,800
Student Services	6,720,700	1,355,200	8,075,900
Institutional Support	7,867,500	838,700	8,706,200
Operation and Maintenance	7,585,100	310,100	7,895,200
Student Financial Aid	5,479,900	28,251,300	33,731,200
Budget Reserve "NR"	1,514,100	-	1,514,100
TOTAL EXPENSES	\$ 55,173,400	\$ 37,429,800	\$ 92,603,200

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 36,679,200	\$ 4,341,300	\$ 41,020,500
Operating Expenses	9,111,300	4,356,600	13,467,900
Capital Outlay	1,888,900	568,500	2,457,400
Grants in Aid	5,479,900	28,163,400	33,643,300
Transfers	500,000	-	500,000
Budget Reserve "NR"	1,514,100	-	1,514,100
TOTAL EXPENSES	\$ 55,173,400	\$ 37,429,800	\$ 92,603,200

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET**

Jefferson Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 35,115,200	\$ -	\$ 35,115,200
State Allocation	21,964,200	-	21,964,200
Government Grants and Contracts			
Federal	-	51,133,100	51,133,100
State	-	3,529,200	3,529,200
Noncredit Tuition	35,000	-	35,000
Private Funds	-	420,000	420,000
Endowment Income	-	161,600	161,600
Investment Income	-	-	-
Sales/Services Educational Activities	3,560,600	-	3,560,600
Other Sources	1,890,700	992,300	2,883,000
Budget Reserve "NR"	1,457,300	-	1,457,300
System Services and Systemwide Contracts	(8,537,800)	-	(8,537,800)
TOTAL REVENUES	\$ 55,485,200	\$ 56,236,200	\$ 111,721,400

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 22,198,800	\$ 14,498,400	\$ 36,697,200
Public Service	-	29,700	29,700
Academic Support	2,673,300	138,400	2,811,700
Libraries	1,187,700	-	1,187,700
Student Services	6,552,000	844,900	7,396,900
Institutional Support	7,198,700	4,602,000	11,800,700
Operation and Maintenance	8,987,500	213,800	9,201,300
Student Financial Aid	5,229,900	35,909,000	41,138,900
Budget Reserve "NR"	1,457,300	-	1,457,300
TOTAL EXPENSES	\$ 55,485,200	\$ 56,236,200	\$ 111,721,400

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 35,218,400	\$ 3,207,000	\$ 38,425,400
Operating Expenses	11,832,700	1,466,400	13,299,100
Capital Outlay	1,246,900	15,760,900	17,007,800
Grants in Aid	5,229,900	35,823,900	41,053,800
Transfers	500,000	(22,000)	478,000
Budget Reserve "NR"	1,457,300	-	1,457,300
TOTAL EXPENSES	\$ 55,485,200	\$ 56,236,200	\$ 111,721,400

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 OPERATING BUDGET**

Madisonville Community College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 12,800,300	\$ -	\$ 12,800,300
State Allocation	10,335,000	-	10,335,000
Government Grants and Contracts			
Federal	-	10,519,900	10,519,900
State	-	1,183,000	1,183,000
Noncredit Tuition	200,000	-	200,000
Private Funds	-	994,500	994,500
Endowment Income	-	491,200	491,200
Investment Income	-	-	-
Sales/Services Educational Activities	1,356,400	111,000	1,467,400
Other Sources	2,550,000	553,100	3,103,100
Budget Reserve "NR"	700,000	-	700,000
System Services and Systemwide Contracts	(2,626,800)	-	(2,626,800)
TOTAL REVENUES	\$ 25,314,900	\$ 13,852,700	\$ 39,167,600

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 10,880,400	\$ 4,215,800	\$ 15,096,200
Public Service	349,400	236,000	585,400
Academic Support	1,492,900	433,700	1,926,600
Libraries	389,400	2,500	391,900
Student Services	1,543,300	1,704,200	3,247,500
Institutional Support	3,361,700	43,000	3,404,700
Operation and Maintenance	4,749,600	8,400	4,758,000
Student Financial Aid	1,848,200	7,209,100	9,057,300
Budget Reserve "NR"	700,000	-	700,000
TOTAL EXPENSES	\$ 25,314,900	\$ 13,852,700	\$ 39,167,600

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 13,962,600	\$ 2,946,700	\$ 16,909,300
Operating Expenses	4,679,900	2,476,000	7,155,900
Capital Outlay	2,124,200	1,170,900	3,295,100
Grants in Aid	1,848,200	7,209,100	9,057,300
Transfers	2,000,000	50,000	2,050,000
Budget Reserve "NR"	700,000	-	700,000
TOTAL EXPENSES	\$ 25,314,900	\$ 13,852,700	\$ 39,167,600

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET**

Madisonville Community College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 13,775,300	\$ -	\$ 13,775,300
State Allocation	8,269,700	-	8,269,700
Government Grants and Contracts			
Federal	-	14,187,400	14,187,400
State	-	1,123,900	1,123,900
Noncredit Tuition	200,000	-	200,000
Private Funds	-	168,400	168,400
Endowment Income	-	434,900	434,900
Investment Income	-	-	-
Sales/Services Educational Activities	1,379,900	142,300	1,522,200
Other Sources	1,667,500	207,400	1,874,900
Budget Reserve "NR"	587,600	-	587,600
System Services and Systemwide Contracts	(2,458,800)	-	(2,458,800)
TOTAL REVENUES	\$ 23,421,200	\$ 16,264,300	\$ 39,685,500

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 11,803,100	\$ 4,755,100	\$ 16,558,200
Public Service	350,500	236,000	586,500
Academic Support	1,258,100	401,400	1,659,500
Libraries	368,500	2,500	371,000
Student Services	1,424,900	1,755,300	3,180,200
Institutional Support	2,680,100	106,800	2,786,900
Operation and Maintenance	3,097,500	2,000	3,099,500
Student Financial Aid	1,850,900	9,005,200	10,856,100
Budget Reserve "NR"	587,600	-	587,600
TOTAL EXPENSES	\$ 23,421,200	\$ 16,264,300	\$ 39,685,500

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 12,739,200	\$ 3,163,100	\$ 15,902,300
Operating Expenses	7,666,300	3,752,100	11,418,400
Capital Outlay	577,200	343,900	921,100
Grants in Aid	1,850,900	9,005,200	10,856,100
Transfers	-	-	-
Budget Reserve "NR"	587,600	-	587,600
TOTAL EXPENSES	\$ 23,421,200	\$ 16,264,300	\$ 39,685,500

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 OPERATING BUDGET**

Maysville Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 10,115,000	\$ -	\$ 10,115,000
State Allocation	9,835,000	-	9,835,000
Government Grants and Contracts			
Federal	-	10,868,800	10,868,800
State	-	2,825,000	2,825,000
Noncredit Tuition	560,000	-	560,000
Private Funds	-	153,000	153,000
Endowment Income	-	57,800	57,800
Investment Income	-	-	-
Sales/Services Educational Activities	1,075,500	-	1,075,500
Other Sources	7,758,600	-	7,758,600
Budget Reserve "NR"	506,500	-	506,500
System Services and Systemwide Contracts	(3,085,500)	-	(3,085,500)
TOTAL REVENUES	\$ 26,765,100	\$ 13,904,600	\$ 40,669,700

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 9,661,300	\$ 1,398,600	\$ 11,059,900
Public Service	-	-	-
Academic Support	428,400	-	428,400
Libraries	377,800	-	377,800
Student Services	1,975,900	1,324,100	3,300,000
Institutional Support	3,541,200	-	3,541,200
Operation and Maintenance	8,996,800	12,300	9,009,100
Student Financial Aid	1,277,200	11,169,600	12,446,800
Budget Reserve "NR"	506,500	-	506,500
TOTAL EXPENSES	\$ 26,765,100	\$ 13,904,600	\$ 40,669,700

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 14,860,300	\$ 1,835,800	\$ 16,696,100
Operating Expenses	2,812,500	622,800	3,435,300
Capital Outlay	7,308,600	277,400	7,586,000
Grants in Aid	1,277,200	11,168,600	12,445,800
Transfers	-	-	-
Budget Reserve "NR"	506,500	-	506,500
TOTAL EXPENSES	\$ 26,765,100	\$ 13,904,600	\$ 40,669,700

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET**

Maysville Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 10,535,000	\$ -	\$ 10,535,000
State Allocation	8,607,000	-	8,607,000
Government Grants and Contracts			
Federal	-	20,103,500	20,103,500
State	-	3,506,300	3,506,300
Noncredit Tuition	660,000	-	660,000
Private Funds	-	153,000	153,000
Endowment Income	-	57,800	57,800
Investment Income	-	-	-
Sales/Services Educational Activities	1,031,100	-	1,031,100
Other Sources	1,257,300	-	1,257,300
Budget Reserve "NR"	506,500	-	506,500
System Services and Systemwide Contracts	(2,844,100)	-	(2,844,100)
TOTAL REVENUES	\$ 19,752,800	\$ 23,820,600	\$ 43,573,400

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 9,429,000	\$ 5,945,400	\$ 15,374,400
Public Service	-	400	400
Academic Support	406,100	142,500	548,600
Libraries	365,500	-	365,500
Student Services	1,882,600	1,781,600	3,664,200
Institutional Support	3,288,900	643,800	3,932,700
Operation and Maintenance	2,473,800	138,600	2,612,400
Student Financial Aid	1,400,400	15,168,300	16,568,700
Budget Reserve "NR"	506,500	-	506,500
TOTAL EXPENSES	\$ 19,752,800	\$ 23,820,600	\$ 43,573,400

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 14,349,200	\$ 4,701,800	\$ 19,051,000
Operating Expenses	3,244,200	3,498,500	6,742,700
Capital Outlay	252,500	453,000	705,500
Grants in Aid	1,400,400	15,167,300	16,567,700
Transfers	-	-	-
Budget Reserve "NR"	506,500	-	506,500
TOTAL EXPENSES	\$ 19,752,800	\$ 23,820,600	\$ 43,573,400

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 OPERATING BUDGET**

Owensboro Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 12,416,600	\$ -	\$ 12,416,600
State Allocation	10,191,500	-	10,191,500
Government Grants and Contracts			
Federal	-	10,779,800	10,779,800
State	-	1,407,700	1,407,700
Noncredit Tuition	651,300	-	651,300
Private Funds	-	17,600	17,600
Endowment Income	-	72,100	72,100
Investment Income	-	-	-
Sales/Services Educational Activities	1,446,200	46,500	1,492,700
Other Sources	2,495,700	544,800	3,040,500
Budget Reserve "NR"	579,100	-	579,100
System Services and Systemwide Contracts	(3,306,400)	-	(3,306,400)
TOTAL REVENUES	\$ 24,474,000	\$ 12,868,500	\$ 37,342,500

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 12,016,500	\$ 1,659,800	\$ 13,676,300
Public Service	295,100	21,400	316,500
Academic Support	1,680,100	1,052,600	2,732,700
Libraries	335,600	-	335,600
Student Services	1,833,600	662,000	2,495,600
Institutional Support	2,894,200	27,100	2,921,300
Operation and Maintenance	2,543,100	313,500	2,856,600
Student Financial Aid	2,296,700	9,132,100	11,428,800
Budget Reserve "NR"	579,100	-	579,100
TOTAL EXPENSES	\$ 24,474,000	\$ 12,868,500	\$ 37,342,500

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 15,570,700	\$ 2,143,300	\$ 17,714,000
Operating Expenses	3,754,800	1,073,000	4,827,800
Capital Outlay	2,272,700	490,100	2,762,800
Grants in Aid	2,296,700	9,132,100	11,428,800
Transfers	-	30,000	30,000
Budget Reserve "NR"	579,100	-	579,100
TOTAL EXPENSES	\$ 24,474,000	\$ 12,868,500	\$ 37,342,500

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET**

Owensboro Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 11,576,800	\$ -	\$ 11,576,800
State Allocation	8,848,700	-	8,848,700
Government Grants and Contracts			
Federal	-	19,935,300	19,935,300
State	-	1,389,700	1,389,700
Noncredit Tuition	678,700	-	678,700
Private Funds	-	56,200	56,200
Endowment Income	-	62,900	62,900
Investment Income	-	-	-
Sales/Services Educational Activities	1,339,000	50,000	1,389,000
Other Sources	2,978,600	502,800	3,481,400
Budget Reserve "NR"	522,000	-	522,000
System Services and Systemwide Contracts	(3,027,300)	-	(3,027,300)
TOTAL REVENUES	\$ 22,916,500	\$ 21,996,900	\$ 44,913,400

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 11,331,500	\$ 3,470,300	\$ 14,801,800
Public Service	308,300	5,500	313,800
Academic Support	1,559,000	2,416,000	3,975,000
Libraries	315,600	53,000	368,600
Student Services	1,584,500	1,236,900	2,821,400
Institutional Support	2,553,400	1,124,700	3,678,100
Operation and Maintenance	2,414,000	482,500	2,896,500
Student Financial Aid	2,328,200	13,208,000	15,536,200
Budget Reserve "NR"	522,000	-	522,000
TOTAL EXPENSES	\$ 22,916,500	\$ 21,996,900	\$ 44,913,400

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 14,411,300	\$ 3,537,600	\$ 17,948,900
Operating Expenses	3,368,100	2,467,500	5,835,600
Capital Outlay	2,286,900	2,788,800	5,075,700
Grants in Aid	2,328,200	13,203,000	15,531,200
Transfers	-	-	-
Budget Reserve "NR"	522,000	-	522,000
TOTAL EXPENSES	\$ 22,916,500	\$ 21,996,900	\$ 44,913,400

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 OPERATING BUDGET**

Somerset Community College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 17,280,700	\$ -	\$ 17,280,700
State Allocation	15,196,100	-	15,196,100
Government Grants and Contracts			
Federal	-	26,567,500	26,567,500
State	-	1,598,200	1,598,200
Noncredit Tuition	627,100	-	627,100
Private Funds	-	83,000	83,000
Endowment Income	-	226,000	226,000
Investment Income	-	-	-
Sales/Services Educational Activities	2,093,900	80,000	2,173,900
Other Sources	4,326,700	1,083,900	5,410,600
Budget Reserve "NR"	1,000,000	-	1,000,000
System Services and Systemwide Contracts	(5,237,800)	-	(5,237,800)
TOTAL REVENUES	\$ 35,286,700	\$ 29,638,600	\$ 64,925,300

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 16,537,500	\$ 4,856,300	\$ 21,393,800
Public Service	41,500	8,500	50,000
Academic Support	2,136,200	1,589,600	3,725,800
Libraries	521,400	-	521,400
Student Services	3,883,000	1,691,700	5,574,700
Institutional Support	4,352,000	282,200	4,634,200
Operation and Maintenance	5,037,400	75,600	5,113,000
Student Financial Aid	1,777,700	21,134,700	22,912,400
Budget Reserve "NR"	1,000,000	-	1,000,000
TOTAL EXPENSES	\$ 35,286,700	\$ 29,638,600	\$ 64,925,300

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 24,786,600	\$ 4,946,900	\$ 29,733,500
Operating Expenses	5,968,700	2,943,400	8,912,100
Capital Outlay	528,100	750,200	1,278,300
Grants in Aid	1,777,500	20,978,800	22,756,300
Transfers	1,225,800	19,300	1,245,100
Budget Reserve "NR"	1,000,000	-	1,000,000
TOTAL EXPENSES	\$ 35,286,700	\$ 29,638,600	\$ 64,925,300

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET**

Somerset Community College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 16,621,400	\$ -	\$ 16,621,400
State Allocation	13,259,200	-	13,259,200
Government Grants and Contracts			
Federal	-	36,731,600	36,731,600
State	-	1,598,700	1,598,700
Noncredit Tuition	622,000	-	622,000
Private Funds	-	108,000	108,000
Endowment Income	-	228,700	228,700
Investment Income	-	-	-
Sales/Services Educational Activities	1,996,100	187,500	2,183,600
Other Sources	6,592,100	1,017,700	7,609,800
Budget Reserve "NR"	1,000,000	-	1,000,000
System Services and Systemwide Contracts	(4,861,500)	-	(4,861,500)
TOTAL REVENUES	\$ 35,229,300	\$ 39,872,200	\$ 75,101,500

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 16,675,800	\$ 6,643,100	\$ 23,318,900
Public Service	110,400	8,000	118,400
Academic Support	1,814,500	667,500	2,482,000
Libraries	488,300	-	488,300
Student Services	3,450,600	4,043,900	7,494,500
Institutional Support	4,292,300	1,780,600	6,072,900
Operation and Maintenance	5,330,300	72,700	5,403,000
Student Financial Aid	2,067,100	26,656,400	28,723,500
Budget Reserve "NR"	1,000,000	-	1,000,000
TOTAL EXPENSES	\$ 35,229,300	\$ 39,872,200	\$ 75,101,500

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 23,162,800	\$ 3,599,200	\$ 26,762,000
Operating Expenses	6,907,600	8,270,100	15,177,700
Capital Outlay	1,857,600	19,500	1,877,100
Grants in Aid	2,066,900	26,656,400	28,723,300
Transfers	234,400	1,327,000	1,561,400
Budget Reserve "NR"	1,000,000	-	1,000,000
TOTAL EXPENSES	\$ 35,229,300	\$ 39,872,200	\$ 75,101,500

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 OPERATING BUDGET**

Southcentral Kentucky Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 14,560,200	\$ -	\$ 14,560,200
State Allocation	11,471,500	-	11,471,500
Government Grants and Contracts			
Federal	-	17,719,100	17,719,100
State	-	2,317,000	2,317,000
Noncredit Tuition	560,000	-	560,000
Private Funds	-	608,200	608,200
Endowment Income	-	-	-
Investment Income	-	-	-
Sales/Services Educational Activities	955,000	95,000	1,050,000
Other Sources	6,182,500	-	6,182,500
Budget Reserve "NR"	678,500	-	678,500
System Services and Systemwide Contracts	(3,430,300)	-	(3,430,300)
TOTAL REVENUES	\$ 30,977,400	\$ 20,739,300	\$ 51,716,700

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 10,370,600	\$ 2,922,500	\$ 13,293,100
Public Service	-	-	-
Academic Support	815,500	-	815,500
Libraries	373,300	-	373,300
Student Services	2,478,800	1,779,400	4,258,200
Institutional Support	5,223,300	846,500	6,069,800
Operation and Maintenance	9,067,700	6,100	9,073,800
Student Financial Aid	1,969,700	15,184,800	17,154,500
Budget Reserve "NR"	678,500	-	678,500
TOTAL EXPENSES	\$ 30,977,400	\$ 20,739,300	\$ 51,716,700

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 18,431,400	\$ 2,878,700	\$ 21,310,100
Operating Expenses	3,500,300	1,903,600	5,403,900
Capital Outlay	2,545,700	517,600	3,063,300
Grants in Aid	1,969,700	15,184,300	17,154,000
Transfers	3,851,800	255,100	4,106,900
Budget Reserve "NR"	678,500	-	678,500
TOTAL EXPENSES	\$ 30,977,400	\$ 20,739,300	\$ 51,716,700

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET**

Southcentral Kentucky Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 14,176,800	\$ -	\$ 14,176,800
State Allocation	9,966,200	-	9,966,200
Government Grants and Contracts			
Federal	-	24,079,000	24,079,000
State	-	2,397,800	2,397,800
Noncredit Tuition	550,000	-	550,000
Private Funds	-	341,600	341,600
Endowment Income	-	-	-
Investment Income	-	-	-
Sales/Services Educational Activities	780,000	130,600	910,600
Other Sources	5,790,000	-	5,790,000
Budget Reserve "NR"	631,000	-	631,000
System Services and Systemwide Contracts	(3,137,800)	-	(3,137,800)
TOTAL REVENUES	\$ 28,756,200	\$ 26,949,000	\$ 55,705,200

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 10,044,200	\$ 1,376,400	\$ 11,420,600
Public Service	-	-	-
Academic Support	680,600	-	680,600
Libraries	350,900	-	350,900
Student Services	2,244,700	832,500	3,077,200
Institutional Support	4,996,500	511,000	5,507,500
Operation and Maintenance	8,197,400	5,900	8,203,300
Student Financial Aid	1,610,900	24,223,200	25,834,100
Budget Reserve "NR"	631,000	-	631,000
TOTAL EXPENSES	\$ 28,756,200	\$ 26,949,000	\$ 55,705,200

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 17,802,700	\$ 1,649,600	\$ 19,452,300
Operating Expenses	3,268,200	633,700	3,901,900
Capital Outlay	2,542,000	443,000	2,985,000
Grants in Aid	1,610,900	24,222,700	25,833,600
Transfers	2,901,400	-	2,901,400
Budget Reserve "NR"	631,000	-	631,000
TOTAL EXPENSES	\$ 28,756,200	\$ 26,949,000	\$ 55,705,200

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 OPERATING BUDGET**

Southeast Kentucky Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 7,898,900	\$ -	\$ 7,898,900
State Allocation	9,759,800	-	9,759,800
Government Grants and Contracts			
Federal	-	12,730,900	12,730,900
State	-	2,673,200	2,673,200
Noncredit Tuition	175,000	-	175,000
Private Funds	-	256,000	256,000
Endowment Income	-	201,400	201,400
Investment Income	-	-	-
Sales/Services Educational Activities	958,300	-	958,300
Other Sources	2,000,000	691,500	2,691,500
Budget Reserve "NR"	459,100	-	459,100
System Services and Systemwide Contracts	(2,354,500)	-	(2,354,500)
TOTAL REVENUES	\$ 18,896,600	\$ 16,553,000	\$ 35,449,600

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 7,827,400	\$ 2,315,100	\$ 10,142,500
Public Service	101,600	3,100	104,700
Academic Support	1,718,800	325,900	2,044,700
Libraries	374,800	33,500	408,300
Student Services	1,786,600	1,503,900	3,290,500
Institutional Support	2,714,000	1,347,100	4,061,100
Operation and Maintenance	2,751,600	15,900	2,767,500
Student Financial Aid	1,162,700	11,008,500	12,171,200
Budget Reserve "NR"	459,100	-	459,100
TOTAL EXPENSES	\$ 18,896,600	\$ 16,553,000	\$ 35,449,600

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 13,588,000	\$ 3,161,000	\$ 16,749,000
Operating Expenses	3,219,100	2,495,200	5,714,300
Capital Outlay	59,000	27,400	86,400
Grants in Aid	1,162,700	10,869,400	12,032,100
Transfers	408,700	-	408,700
Budget Reserve "NR"	459,100	-	459,100
TOTAL EXPENSES	\$ 18,896,600	\$ 16,553,000	\$ 35,449,600

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET**

Southeast Kentucky Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 9,389,600	\$ -	\$ 9,389,600
State Allocation	9,620,400	-	9,620,400
Government Grants and Contracts			
Federal	-	22,942,800	22,942,800
State	-	3,074,900	3,074,900
Noncredit Tuition	175,000	-	175,000
Private Funds	-	775,200	775,200
Endowment Income	-	190,500	190,500
Investment Income	-	-	-
Sales/Services Educational Activities	932,400	-	932,400
Other Sources	2,406,500	467,800	2,874,300
Budget Reserve "NR"	496,200	-	496,200
System Services and Systemwide Contracts	(2,645,100)	-	(2,645,100)
TOTAL REVENUES	\$ 20,375,000	\$ 27,451,200	\$ 47,826,200

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 9,795,500	\$ 10,192,000	\$ 19,987,500
Public Service	131,500	1,800	133,300
Academic Support	1,456,200	369,300	1,825,500
Libraries	353,200	28,200	381,400
Student Services	1,758,200	1,525,400	3,283,600
Institutional Support	2,375,600	887,200	3,262,800
Operation and Maintenance	2,770,600	49,400	2,820,000
Student Financial Aid	1,238,000	14,397,900	15,635,900
Budget Reserve "NR"	496,200	-	496,200
TOTAL EXPENSES	\$ 20,375,000	\$ 27,451,200	\$ 47,826,200

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 13,180,500	\$ 2,365,400	\$ 15,545,900
Operating Expenses	5,161,300	10,039,100	15,200,400
Capital Outlay	72,000	752,700	824,700
Grants in Aid	1,238,000	14,260,500	15,498,500
Transfers	227,000	33,500	260,500
Budget Reserve "NR"	496,200	-	496,200
TOTAL EXPENSES	\$ 20,375,000	\$ 27,451,200	\$ 47,826,200

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 OPERATING BUDGET**

West Kentucky Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 14,786,100	\$ -	\$ 14,786,100
State Allocation	14,335,100	-	14,335,100
Government Grants and Contracts			
Federal	-	14,382,700	14,382,700
State	1,000	1,967,200	1,968,200
Noncredit Tuition	697,400	-	697,400
Private Funds	-	497,600	497,600
Endowment Income	-	-	-
Investment Income	-	-	-
Sales/Services Educational Activities	1,880,300	-	1,880,300
Other Sources	5,200,000	-	5,200,000
Budget Reserve "NR"	1,009,000	-	1,009,000
System Services and Systemwide Contracts	(4,459,500)	-	(4,459,500)
TOTAL REVENUES	\$ 33,449,400	\$ 16,847,500	\$ 50,296,900

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 17,420,800	\$ 1,923,900	\$ 19,344,700
Public Service	797,900	55,000	852,900
Academic Support	1,072,800	16,000	1,088,800
Libraries	444,400	-	444,400
Student Services	2,916,700	1,027,400	3,944,100
Institutional Support	3,266,300	359,100	3,625,400
Operation and Maintenance	4,358,200	80,000	4,438,200
Student Financial Aid	2,163,300	13,386,100	15,549,400
Budget Reserve "NR"	1,009,000	-	1,009,000
TOTAL EXPENSES	\$ 33,449,400	\$ 16,847,500	\$ 50,296,900

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 20,754,000	\$ 2,162,400	\$ 22,916,400
Operating Expenses	8,764,600	1,125,000	9,889,600
Capital Outlay	641,600	174,000	815,600
Grants in Aid	2,163,300	13,386,100	15,549,400
Transfers	116,900	-	116,900
Budget Reserve "NR"	1,009,000	-	1,009,000
TOTAL EXPENSES	\$ 33,449,400	\$ 16,847,500	\$ 50,296,900

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET**

West Kentucky Community and Technical College

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ 15,068,600	\$ -	\$ 15,068,600
State Allocation	12,317,800	-	12,317,800
Government Grants and Contracts			
Federal	-	24,564,700	24,564,700
State	1,000	1,978,200	1,979,200
Noncredit Tuition	689,400	-	689,400
Private Funds	-	405,800	405,800
Endowment Income	-	-	-
Investment Income	-	-	-
Sales/Services Educational Activities	2,056,000	-	2,056,000
Other Sources	4,000,000	-	4,000,000
Budget Reserve "NR"	1,009,000	-	1,009,000
System Services and Systemwide Contracts	(4,234,900)	-	(4,234,900)
TOTAL REVENUES	\$ 30,906,900	\$ 26,948,700	\$ 57,855,600

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 15,310,200	\$ 4,992,400	\$ 20,302,600
Public Service	833,000	57,200	890,200
Academic Support	889,300	8,000	897,300
Libraries	399,800	-	399,800
Student Services	2,820,400	1,237,400	4,057,800
Institutional Support	3,187,700	1,209,100	4,396,800
Operation and Maintenance	4,380,200	80,000	4,460,200
Student Financial Aid	2,077,300	19,364,600	21,441,900
Budget Reserve "NR"	1,009,000	-	1,009,000
TOTAL EXPENSES	\$ 30,906,900	\$ 26,948,700	\$ 57,855,600

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 20,048,500	\$ 2,227,200	\$ 22,275,700
Operating Expenses	6,985,300	2,826,400	9,811,700
Capital Outlay	669,900	202,000	871,900
Grants in Aid	2,077,300	19,364,600	21,441,900
Transfers	116,900	2,328,500	2,445,400
Budget Reserve "NR"	1,009,000	-	1,009,000
TOTAL EXPENSES	\$ 30,906,900	\$ 26,948,700	\$ 57,855,600

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 OPERATING BUDGET**

Fire Commission and Training

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ -	\$ -	\$ -
State Allocation	1,869,900	-	1,869,900
Government Grants and Contracts			
Federal	-	-	-
State	48,488,600	-	48,488,600
Noncredit Tuition	500,000	-	500,000
Private Funds	-	-	-
Endowment Income	-	-	-
Investment Income	150,000	-	150,000
Sales/Services Educational Activities	-	-	-
Other Sources	40,777,800	-	40,777,800
Budget Reserve "NR"	155,000	-	155,000
System Services and Systemwide Contracts	-	-	-
TOTAL REVENUES	\$ 91,941,300	\$ 0	\$ 91,941,300

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 7,659,900	\$ -	\$ 7,659,900
Public Service	50,872,000	-	50,872,000
Academic Support	5,400	-	5,400
Libraries	-	-	-
Student Services	24,100	-	24,100
Institutional Support	411,800	-	411,800
Operation and Maintenance	32,813,100	-	32,813,100
Student Financial Aid	-	-	-
Budget Reserve "NR"	155,000	-	155,000
TOTAL EXPENSES	\$ 91,941,300	\$ 0	\$ 91,941,300

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 8,315,700	\$ -	\$ 8,315,700
Operating Expenses	31,478,100	-	31,478,100
Capital Outlay	3,469,400	-	3,469,400
Grants in Aid	39,323,100	-	39,323,100
Transfers	9,200,000	-	9,200,000
Budget Reserve "NR"	155,000	-	155,000
TOTAL EXPENSES	\$ 91,941,300	\$ 0	\$ 91,941,300

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET**

Fire Commission and Training

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ -	\$ -	\$ -
State Allocation	1,869,900	-	1,869,900
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	-	-	-
TOTAL REVENUES	\$ 84,991,500	\$ 0	\$ 84,991,500

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 7,027,900	\$ -	\$ 7,027,900
Public Service	46,925,700	-	46,925,700
Academic Support	5,400	-	5,400
Libraries	-	-	-
Student Services	84,300	-	84,300
Institutional Support	402,600	-	402,600
Operation and Maintenance	30,390,600	-	30,390,600
Student Financial Aid	-	-	-
Budget Reserve "NR"	155,000	-	155,000
TOTAL EXPENSES	\$ 84,991,500	\$ 0	\$ 84,991,500

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 7,292,200	\$ -	\$ 7,292,200
Operating Expenses	27,884,100	-	27,884,100
Capital Outlay	5,023,700	-	5,023,700
Grants in Aid	38,236,500	-	38,236,500
Transfers	6,400,000	-	6,400,000
Budget Reserve "NR"	155,000	-	155,000
TOTAL EXPENSES	\$ 84,991,500	\$ 0	\$ 84,991,500

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 OPERATING BUDGET**

Kentucky Board of Emergency Medical Services*

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ -	\$ -	\$ -
State Allocation	1,799,700	-	1,799,700
Government Grants and Contracts			
Federal	-	174,000	174,000
State	-	-	-
Noncredit Tuition	-	-	-
Private Funds	-	-	-
Endowment Income	-	-	-
Investment Income	-	-	-
Sales/Services Educational Activities	551,000	-	551,000
Other Sources	1,328,400	-	1,328,400
Budget Reserve "NR"	71,000	-	71,000
System Services and Systemwide Contracts	-	-	-
TOTAL REVENUES	\$ 3,750,100	\$ 174,000	\$ 3,924,100

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ -	\$ -	\$ -
Public Service	3,436,300	174,000	3,610,300
Academic Support	1,800	-	1,800
Libraries	-	-	-
Student Services	-	-	-
Institutional Support	31,000	-	31,000
Operation and Maintenance	210,000	-	210,000
Student Financial Aid	-	-	-
Budget Reserve "NR"	71,000	-	71,000
TOTAL EXPENSES	\$ 3,750,100	\$ 174,000	\$ 3,924,100

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 1,263,500	\$ 174,000	\$ 1,437,500
Operating Expenses	1,485,800	-	1,485,800
Capital Outlay	209,800	-	209,800
Grants in Aid	720,000	-	720,000
Transfers	-	-	-
Budget Reserve "NR"	71,000	-	71,000
TOTAL EXPENSES	\$ 3,750,100	\$ 174,000	\$ 3,924,100

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET**

Kentucky Board of Emergency Medical Services

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Tuition and Mandatory Fees	\$ -	\$ -	\$ -
State Allocation	1,799,700	-	1,799,700
Government Grants and Contracts			
Federal	-	164,500	164,500
State	-	-	-
Noncredit Tuition	-	-	-
Private Funds	-	-	-
Endowment Income	-	-	-
Investment Income	-	-	-
Sales/Services Educational Activities	551,500	-	551,500
Other Sources	239,200	-	239,200
Budget Reserve "NR"	71,000	-	71,000
System Services and Systemwide Contracts	-	-	-
TOTAL REVENUES	\$ 2,661,400	\$ 164,500	\$ 2,825,900

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ -	\$ -	\$ -
Public Service	2,331,000	164,500	2,495,500
Academic Support	1,900	-	1,900
Libraries	-	-	-
Student Services	-	-	-
Institutional Support	29,300	-	29,300
Operation and Maintenance	228,200	-	228,200
Student Financial Aid	-	-	-
Budget Reserve "NR"	71,000	-	71,000
TOTAL EXPENSES	\$ 2,661,400	\$ 164,500	\$ 2,825,900

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 1,251,700	\$ 164,500	\$ 1,416,200
Operating Expenses	615,900	-	615,900
Capital Outlay	2,800	-	2,800
Grants in Aid	720,000	-	720,000
Transfers	-	-	-
Budget Reserve "NR"	71,000	-	71,000
TOTAL EXPENSES	\$ 2,661,400	\$ 164,500	\$ 2,825,900

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2022-23 OPERATING BUDGET**

Systemwide Operations and Support Programs

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Mandatory Fees	\$ -	\$ 9,000,000	\$ 9,000,000
State Allocation	-	-	-
Government Grants and Contracts			
Federal	-	1,945,800	1,945,800
State	-	900,800	900,800
Noncredit Tuition	143,500	-	143,500
Private Funds	-	6,500	6,500
Endowment Income	-	-	-
Investment Income	1,000,000	-	1,000,000
Sales/Services Educational Activities	3,218,900	1,000	3,219,900
Other Sources	8,535,600	356,500	8,892,100
Budget Reserve "NR"	2,174,000	-	2,174,000
System Services and Systemwide Contracts	63,650,700	-	63,650,700
TOTAL REVENUES	\$ 78,722,700	\$ 12,210,600	\$ 90,933,300

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 4,348,000	\$ 328,900	\$ 4,676,900
Public Service	21,900	-	21,900
Academic Support	7,271,500	793,000	8,064,500
Libraries	969,400	-	969,400
Student Services	10,320,700	1,292,600	11,613,300
Institutional Support	25,941,100	598,500	26,539,600
Operation and Maintenance	27,614,100	-	27,614,100
Student Financial Aid	62,000	9,197,600	9,259,600
Budget Reserve "NR"	2,174,000	-	2,174,000
TOTAL EXPENSES	\$ 78,722,700	\$ 12,210,600	\$ 90,933,300

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 24,769,600	\$ 582,600	\$ 25,352,200
Operating Expenses	40,971,500	2,467,100	43,438,600
Capital Outlay	7,334,400	-	7,334,400
Grants in Aid	233,300	133,200	366,500
Transfers	3,239,900	9,027,700	12,267,600
Budget Reserve "NR"	2,174,000	-	2,174,000
TOTAL EXPENSES	\$ 78,722,700	\$ 12,210,600	\$ 90,933,300

**KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
2021-22 OPERATING BUDGET**

Systemwide Operations and Support Programs

SOURCE OF FUNDS	UNRESTRICTED	RESTRICTED	TOTAL
Mandatory Fees	\$ -	\$ 9,000,000	\$ 9,000,000
State Allocation	-	-	-
Government Grants and Contracts			
Federal	-	2,129,800	2,129,800
State	-	395,000	395,000
Noncredit Tuition	143,500	-	143,500
Private Funds	-	6,500	6,500
Endowment Income	-	-	-
Investment Income	1,500,000	-	1,500,000
Sales/Services Educational Activities	3,213,000	1,000	3,214,000
Other Sources	9,058,300	344,400	9,402,700
Budget Reserve "NR"	2,174,000	-	2,174,000
System Services and Systemwide Contracts	60,448,200	-	60,448,200
TOTAL REVENUES	\$ 76,537,000	\$ 11,876,700	\$ 88,413,700

FUNCTION OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Instruction	\$ 7,665,200	\$ 558,600	\$ 8,223,800
Public Service	21,900	-	21,900
Academic Support	6,694,900	671,800	7,366,700
Libraries	971,600	-	971,600
Student Services	11,998,200	1,251,800	13,250,000
Institutional Support	23,718,100	196,900	23,915,000
Operation and Maintenance	23,039,400	-	23,039,400
Student Financial Aid	253,700	9,197,600	9,451,300
Budget Reserve "NR"	2,174,000	-	2,174,000
TOTAL EXPENSES	\$ 76,537,000	\$ 11,876,700	\$ 88,413,700

OBJECT OF EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
Personnel Costs	\$ 23,488,900	\$ 694,800	\$ 24,183,700
Operating Expenses	42,957,100	2,021,000	44,978,100
Capital Outlay	4,090,500	-	4,090,500
Grants in Aid	232,000	133,200	365,200
Transfers	3,594,500	9,027,700	12,622,200
Budget Reserve "NR"	2,174,000	-	2,174,000
TOTAL EXPENSES	\$ 76,537,000	\$ 11,876,700	\$ 88,413,700

Capital Asset

KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM 2022-2023 CAPITAL BUDGET

Introduction

Capital investment expense creates or improves assets with a multi-year life; that is, assets that will last longer than one budget period. KCTCS is prohibited from undertaking any capital construction project exceeding \$1,000,000 or acquiring any capital equipment item exceeding \$200,000 without prior approval of the Kentucky General Assembly.

Since 2018, a capital construction project may 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. Projects using these funding exceptions must be reported to the Capital Projects and Bond Oversight (CPBO) committee. A list of capital project authorizations identified for the 2022-23 and 2023-24 fiscal years is provided, along with **two additional projects for KCTCS Board of Regents approval** that were not included in the 2022-2024 Capital Budget Request, but will be funded from the Asset Preservation Pool if approved.

The funding sources for these capital projects are agency funds or other funds except for the Asset Preservation Pool. 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.

The Asset Preservation Pool provides funding for individual asset preservation, renovation, and maintenance projects. Each project will be matched at 13.04 percent from agency restricted funds. All asset preservation projects included in the 2022-24 KCTCS Capital Budget Request and approved by the KCTCS Board of Regents in December 2021, are eligible and approved by the Council for Postsecondary Education (CPE) for Asset Preservation Pool funding. Projects not included in the 2022-24 budget request require CPE's approval. Asset Preservation Pool projects will be reported to the CPBO as well as to the KCTCS Board of Regents via the twice a year Facilities Support Services Update.

Included in this capital investment list is the KCTCS Equipment Pool, which will be used for purchasing 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 energy savings projects will be identified when a college elects to participate and an evaluation is completed.

A short description of the authorized projects and a listing of property leases currently in effect or being advertised is also provided.

CAPITAL CONSTRUCTION AND EQUIPMENT PROJECT AUTHORIZATIONS 2022-2023

College	Project	Total	Bond Funds	Agency/Other Funds
Ashland ¹	Roof Replacements	\$2,200,000		\$2,200,000
Big Sandy	Upgrade Welding Shop Mayo Campus - Reauthorization	\$1,500,000		\$1,500,000
Bluegrass ¹	Renovate Administration Building	\$9,700,000		\$9,700,000
Bluegrass	Renovate Newtown North Building - Reauthorization with Additional Funding	\$12,400,000		\$12,400,000
Elizabethtown	Construct and/or Procure Transportation Center - Reauthorization	\$5,000,000		\$5,000,000
Elizabethtown ¹	Renovate Science Building Labs	\$6,400,000		\$6,400,000
Fire Commission	Construct Five Story Training Drill Tower - Reauthorization	\$1,200,000		\$1,200,000
Fire Commission	Construct NRPC Classroom Bldg - Reauthorization with Additional Funding	\$7,000,000		\$7,000,000
Fire Commission	Procure Fire Pumpers	\$2,000,000		\$2,000,000
Fire Commission	Property Acquisitions	\$2,000,000		\$2,000,000
Gateway	Upgrade IT Infrastructure - Reauthorization	\$1,500,000		\$1,500,000
Hazard	Renovate Advanced Manufacturing & Construction Center - Reauthorization	\$4,900,000		\$4,900,000
Hazard	Renovate Industrial Education Building - Reauthorization	\$2,500,000		\$2,500,000
Henderson ¹	Relocate Student Center Functions and Demolition	\$2,400,000		\$2,400,000
Hopkinsville	Property Acquisition	\$3,000,000		\$3,000,000
Jefferson ¹	Replace Hartford Building Phase I	\$5,000,000		\$5,000,000
Jefferson	Construct Parking Garage	\$12,500,000		\$12,500,000
Maysville	Procure Postsecondary Education Center Phase II	\$6,500,000		\$6,500,000
Somerset ¹	Renovate Laurel South Campus Phase I	\$1,200,000		\$1,200,000
Somerset	Purchase Construction Grade 3D Printer	\$600,000		\$600,000
Somerset ¹	Replace Windows and Doors	\$1,200,000		\$1,200,000
Somerset ¹	Upgrade American Disability Act (ADA) Upgrades	\$1,600,000		\$1,600,000
Southcentral ¹	Renovate Main Campus Buildings	\$5,000,000		\$5,000,000

College	Project	Total	Bond Funds	Agency/Other Funds
Southeast ¹	Renovate Pineville Campus	\$500,000		\$500,000
Systemwide	Guaranteed Energy Savings Project Pool	\$0		\$0
Systemwide	KCTCS Equipment Pool	\$5,000,000		\$5,000,000
Systemwide	KCTCS Property Acquisition Pool	\$5,000,000		\$5,000,000
Systemwide	KCTCS-Asset Preservation Pool	\$103,076,000	\$89,631,000	\$13,445,000
TOTAL AUTHORIZATIONS (INCLUDING REAUTHORIZATIONS)		\$210,876,000	\$89,631,000	\$121,245,000

CAPITAL CONSTRUCTION AND EQUIPMENT PROJECT AUTHORIZATIONS 2023-2024

Bluegrass	Construct Student/Classroom - Newtown Campus	\$58,000,000	\$52,200,000	\$5,800,000
Elizabethtown	Renovate Occupational Technical Building Phase I	\$16,500,000	\$16,500,000	
Elizabethtown	Expand Leitchfield Campus	\$9,000,000	\$9,000,000	
Systemwide	KCTCS-Asset Preservation Pool	\$103,076,000	\$89,631,000	\$13,445,000
Total Authorizations 2023-2024		\$186,576,000	\$167,331,000	\$19,245,000

Planned Projects Needing Approval*

Madisonville ¹	Glema Mahr Roof Replacement	\$1,500,000	\$1,304,400	\$195,600
Southeast KY ¹	Mechanical Equipment Upgrades	\$2,000,000	\$1,739,200	\$260,800
Total Planned Projects		\$3,500,000	\$3,043,600	\$456,400

¹Authorized projects that will be eligible for Asset Preservation Pool funding.

*These projects were approved by the KCTCS Board of Regents on June 10, 2022.

KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM 2022-23 Capital Project Authorizations - Descriptions

Ashland CTC - Roof Replacements

\$2,200,000

This project replaces roofing on Ashland Community and Technical College's College Drive Campus Goodpaster Building (built 1994 and 35,300 square feet) and the Technology Drive Campus Phase 1 Building (built 2004 and 42,890 square feet). Roof repair and upgrade needs are extensive. Both buildings' roofs are nearing or past the typical life cycle for an industrial roof and are beginning to show significant wear and tear that is beyond the ability of local maintenance staff to upkeep.

Big Sandy CTC - Upgrade Welding Shop Mayo Campus (Reauthorization)

\$1,500,000

The project entails complete renovation of the welding area on the Mayo Campus. The Welding area was built in the 1960s and has had no facility upgrades since its construction. The 6,700 square foot facility is outdated and does not meet current OSHA, EPA, and electrical code guidelines. Ventilation and lighting are inadequate, and the facility lacks space enough to meet current and future student and industry demand. Project funding includes federal funds totaling \$1,161,684.

Bluegrass CTC - Renovate Administration Building

\$9,700,000

This project is to renovate the Bluegrass Community and Technical College (BCTC) Newtown Campus Administration Building to bring it into compliance with all building and life safety codes and to provide more useable space for the college. The historic 12,000 gross square foot Administration Building was constructed in 1896. The renovation would include the third floor ballroom open space, adding an elevator tower to the exterior to ensure full accessibility, plumbing and restroom upgrades, exterior masonry and window repairs, and an addition to the building to expand student services.

Bluegrass CTC - Renovate Newtown North Building, Reauthorization with Additional Funding -

\$12,400,000

This request would provide funding to renovate three buildings on the Bluegrass Community and Technical College Newtown Campus. This project would renovate and create additions or replace buildings, if feasible and determined by the consultant. The renovation to the existing facilities would expand academic programs and student services. The facilities will house community-based programs such as Dental Hygiene, Cosmetology, and Testing Services.

Elizabethtown CTC - Construct and/or Procure Transportation Center (Reauthorization)

\$5,000,000

This project request is to construct and/or procure an approximate 25,000 gross square foot Transportation Logistics Center for Elizabethtown Community and Technical College to relocate Auto/Diesel programs and add additional space for the Agriculture Mechanics, CDL, Logistics, and possibly Heavy Equipment programs.

Elizabethtown CTC - Renovate Science Building Labs

\$6,400,000

This project request is to secure funding to renovate and upgrade the physical condition and instructional capabilities of the Elizabethtown Community and Technical College Main Campus Science Building Laboratories. The 33,700 square foot building was originally constructed in 1969 and currently houses general classrooms, biology labs, chemistry labs, and faculty/ staff offices. Interior upgrades such as new flooring, ceiling and wall finishes, updated technology, and new equipment and classroom furniture are needed.

Fire Commission – Construct Five Story Training Drill Tower (Reauthorization)

\$1,200,000

This project will construct a tower and burn building for the Fire Commission on the campus of the National Response Preparedness Center (NRPC). This facility will be used to train firefighters for their 150-hour certification for volunteers and their 400-hour certification for paid career firefighters.

Fire Commission - Construct NRPC Classroom Building, Reauthorization with Additional Funding **\$7,000,000**

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.

Fire Commission - Procure Fire Pumpers **\$2,000,000**

The Kentucky Fire Commission(KyFC)/State Fire Rescue Training(SFRT) provides training and accredited certification to the Kentucky Fire Service, as well as industrial customers and firefighters from across the nation. This project provides funding to purchase new equipment needed in teaching and training.

Fire Commission - Property Acquisitions **\$2,000,000**

Fire Commission wants to expand the Area 13 Campus in London, Kentucky to provide more classroom training and candidate physical ability testing. This project would give authorization to purchase two buildings, one of which would allow the elimination of lease payments.

Gateway CTC - Upgrade IT Infrastructure (Reauthorization) **\$1,500,000**

This project will improve the IT and safety and security infrastructure for Gateway Community and Technical College. Due to aging equipment, the need to update technology is crucial to the success of the college's students. The IT infrastructure upgrade will allow for state-of-the-art labs, collaborative classrooms, interactive learning, and community engagement centers.

Hazard CTC - Renovate Advanced Manufacturing and Construction Center (Reauthorization) **\$4,900,000**

This project will renovate approximately 29,000 square feet in the Industrial Education Building which was built in 1961 on the Hazard 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. Project funding includes federal funds totaling \$3,900,000.

Hazard CTC - Renovate Industrial Education Building (Reauthorization) **\$2,500,000**

This project will renovate 6,400 square feet of instructional space and upgrade infrastructure in the Industrial Education Building which was built in 1961 on the Hazard Technical Campus. The programs will include welding, CNC machining, tool and die. Project funding includes federal funds totaling \$2,500,000.

Henderson CC - Relocate Student Center Functions and Demolition **\$2,400,000**

The Henderson Community College Student Center constructed in 1972 is structurally and functionally inadequate. This project proposes to relocate the remaining services that are currently in the Student Center to other buildings on Henderson Community College's campus and to demolish the existing antiquated student facility.

Hopkinsville CC - Property Acquisition **\$3,000,000**

This project will provide Hopkinsville Community College authorization to procure approximately 32 acres contiguous to the Hopkinsville Main Campus. This would include the purchase of three buildings. One building, which has an adjacent parking lot, is an academic/workforce building that is suitable for additional HCC programming, and two smaller buildings would be used maintenance equipment storage.

Jefferson CTC - Replace Hartford Building Phase I **\$5,000,000**

This project will be phase 1 in replacing the 104,000 gross square foot Hartford Tower (built in 1971) at Jefferson Community and Technical College's Downtown Campus. This building has antiquated technology in classrooms and labs, inefficient infrastructure, and several significant structural safety concerns. Based on a study that was completed in fall 2021, it was determined that it would be more cost efficient to replace the current outdated high-rise building with two low rise energy efficient and programmatically correct buildings. This replacement would be done in two phases: 1) construction of a new laboratory building and 2) construction of a new classroom/ lecture building; and demolition of the tower and rerouting of campus infrastructure. Total estimated cost for Phase I is \$22,500,000, which exceeds restricted fund authorization. The Asset Preservation Pool will be used to fund 86.96 percent of the total cost.

Jefferson CTC - Construct Parking Garage**\$12,500,000**

This project will provide for the construction of a parking structure on the Jefferson Community and Technical College Downtown Campus. The college has a need for a total of 400-500 additional parking spaces.

Maysville CTC - Procure Postsecondary Education Center Phase II**\$6,500,000**

This project proposes purchasing a Phase II of a Regional Postsecondary Education Center on the Rowan County Campus. Currently, Maysville is leasing the facility. Funding this request to purchase the facility would offset the current cost of the lease and save funds needed for operating expenses.

Somerset CC - Renovate Laurel South Campus Phase I**\$1,200,000**

The Laurel South Campus Building of Somerset Community College is in desperate need of renovation. The original building was constructed in 1971, and certain program spaces are grossly undersized to meet current needs. This project will expand those programs that have demonstrated rapid growth and will better align space needs to meet changes in industry demand. This will be the first of three phases for renovating the building. Total estimated cost for Phase I is \$6,000,000, which exceeds restricted fund authorization. The Asset Preservation Pool will be used to fund 86.96 percent of the total cost.

Somerset CC - Purchase Construction Grade 3D Printer**\$600,000**

This project is to purchase a Construction Grade 3D printer for Somerset Community College. Additive Manufacturing (AM), also known as 3D printing, is quickly being integrated into modern manufacturing as a new method for creating next generation products. AM products are now clearly present in cars, aircraft, military equipment, consumer items, medical components, and general hardware.

Somerset CC - Replace Windows and Doors**\$1,200,000**

This project will replace windows and doors at Somerset Community College's South Campus (Buildings 1, 2, and 3) and North Campus (Stoner Building and Meece Building). Many of the college's buildings age back to the 1960's and 1970's, and the windows and doors are in desperate need of replacement.

Somerset CC - Upgrade American Disability Act (ADA) Upgrades**\$1,600,000**

The intent of this project is to completely upgrade to current ADA codes in the restrooms on all campuses of Somerset Community College. Also, the parking areas need renovations to accommodate students with disabilities and to comply with ADA requirements. The average age of the college's buildings is 43 years old.

Southcentral KY CTC - Renovate Main Campus Buildings**\$5,000,000**

This project will renovate the buildings on Southcentral's Main Campus in Bowling Green. These buildings were built in 1968, and with no major renovations completed since that time. The renovations will focus on better space alignment on the campus to more effectively serve student, faculty, staff and the community needs. Total estimated cost for the renovation totals \$10,000,000, which exceeds restricted fund authorization. The Asset Preservation Pool will be used to fund 86.96 percent of the total cost.

Southeast KY CTC - Renovate Pineville Campus**\$500,000**

This project will begin renovation of the Southeast Kentucky Community and Technical College Pineville Campus (built in 1983) to establish a mock hospital. Due to Nursing programs being moved to the Educational Alliance Center at the Middlesboro Campus, the college's Pineville Campus space needs can be repurposed to accommodate new programming in telemedicine, physical therapy assistant, occupational therapy assistant, radiography, and substance abuse counseling. A mock hospital with the latest technology would give students the hands-on experience needed to excel in these new health programs. Total estimated cost for the renovation totals \$3,500,000, which exceeds restricted fund authorization. The Asset Preservation Pool will be used to fund 86.96 percent of the total cost.

Systemwide - Guaranteed Energy Savings Project Pool**\$0**

The intent of this project is to request the authority to undertake guaranteed energy savings projects as outlined in House Bill 639 and passed by the 1998 General Assembly. The types of projects and their locations are to be determined after energy audits and feasibility analyses of KCTCS facilities. Some or all the projects identified can be expected to exceed \$1,000,000 in scope. The projects should result in substantial energy savings/cost avoidance for the institutions undertaking them. These savings/cost avoidances will be used to pay for the projects over an 8-to-15-year period via payments to the project contractor.

Systemwide - KCTCS Equipment Pool **\$5,000,000**

This pool is comprised of equipment, both instructional and administrative in nature, which KCTCS Colleges across the Commonwealth need to keep pace with the changing technologies of the workplace and to replace equipment that has exceeded its expected useful life.

Systemwide - KCTCS Property Acquisition Pool **\$5,000,000**

This pool will create 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.

Systemwide - Asset Preservation Matching Funds Pool **\$103,076,000**

The Asset Preservation Pool provides funding for individual asset preservation, renovation, and maintenance projects. Each project will be matched 13.04 percent by agency funds.

2023-24 Capital Project Authorizations - Descriptions

Bluegrass CTC - Construct Student Services/Classroom Building **\$58,000,000**

The intent of this project is to construct a 91,000 square foot instructional facility on the Bluegrass Community and Technical College (BCTC) Newtown Campus. This facility will house general education classrooms, labs, faculty/staff offices, administrative offices, and support space. This will allow BCTC to move programs from their existing facilities on the University of Kentucky Campus.

Elizabethtown CTC - Renovate Occupational Technical Building Phase I **\$16,500,000**

This project will fund a Phase I renovation of the Elizabethtown Community and Technical College Main Campus Occupational Technical Building (built in 1966) and add advanced manufacturing space. The renovation will include upgrades to the electrical, mechanical, and plumbing systems as well as a new roof and restroom upgrades. The renovation will allow for the expansion of existing programs and the addition of new Advanced Manufacturing programs to meet current and future needs in high demand technical fields, especially those supporting recent economic development in the area.

Elizabethtown CTC - Expand Leitchfield Campus **\$9,000,000**

This project will expand the current facilities at the Leitchfield Campus of Elizabethtown Community and Technical College. This space is needed to expand the college's program offerings needed by the community, especially in light of recent economic growth in the area requiring technological training.

Systemwide - Asset Preservation Matching Funds Pool **\$103,076,000**

The Asset Preservation Pool provides funding for individual asset preservation, renovation, and maintenance projects. Each project will be matched 13.04 percent by agency funds.

Planned Projects Needing Approval - Descriptions

Madisonville CC – Glema Mahr Roof Replacement **\$1,500,000**

This project will replace the roof of the Glema Mahr Center for the Arts at Madisonville Community College. This building is approximately 32,000 gross square feet.

Southeast KY CTC – Mechanical Equipment Upgrades **\$2,000,000**

This project will upgrade and replace mechanical equipment and controls at Southeast KY campuses. Equipment expected to be upgraded or replaced includes heating, ventilation, and air conditioning control upgrades and system replacements, boiler and chiller replacements, and air handlers.

KCTCS LEASE SUMMARY

College/ Agency	Space Use	Sq Feet Leased	Sq Feet Rate	Annual Rental	Expiration Date	Lessor
Ashland	CDL lot	lot	NA	\$0	6/30/2023	Pathways
Total Ashland				<u>\$0</u>		
Bluegrass	Classroom	600	\$15.50	\$9,300	6/30/2023	Carnegie Center for Literacy & Learning
	Classroom/ Office	400	\$0.00	\$0	6/30/2024	Clark Co. Detention Center
	Classroom	300	\$0.00	\$0	6/30/2024	Fayette Co. Public Schools
	Classroom	400	\$0.00	\$0	6/30/2024	Fayette Co. Public Schools
	Pasture	N/A	N/A	\$9,000	6/30/2023	Gentry Farm
	Classroom/ Training	4,709	\$1.27	\$6,000	6/30/2023	Jessamine Co. Schools
	Classroom	2,044	\$0.00	\$0	6/30/2026	Lexington Fayette Urban County Government
	Classroom/ Office	625	\$0.00	\$0	6/30/2023	Lexington Public Library
	Classroom/ Office	200	\$0.00	\$0	6/30/2023	Scott County Detention Center
	Classroom	182	\$0.00	\$0	6/30/2025	Goodwill
	NARA Stalls/ Paddock, Classroom	N/A	N/A	\$32,760	6/30/2023	Thoroughbred Training Center
Total Bluegrass		<u>9,460</u>		<u>\$57,060</u>		
Big Sandy	Classroom	100	\$0.00	\$0	6/30/2023	Christian Appalachian Project
	Classroom/ Office	9,281	\$0.00	\$0	6/30/2028	Pikeville Medical Center
	Classroom/ Office	3,500	\$1.43	\$5,000	6/30/2023	McGoffin Co. Fiscal Court
Total Big Sandy		<u>12,881</u>		<u>\$5,000</u>		

College/ Agency	Space Use	Sq Feet Leased	Sq Feet Rate	Annual Rental	Expiration Date	Lessor
Elizabethtown	Classroom	850	\$2.35	\$2,000	6/30/2025	Breckinridge Co. Board of Education
	Classroom/ Lab	Varies	\$0.00	\$70 per student, per course	6/30/2023	Green County Board of Education
	Nursing labs	Varies	\$0.00	\$0	6/30/2023	Office of Career & Technical Education
	CDL Lot	lot	N/A	\$30,000	6/30/2025	Kevin Lucas Trucking, Inc.
	Classroom	21,048	\$0.00	\$0	6/30/2023	Meade Co. Board of Education
Total Elizabethtown		21,898		\$32,000		
Gateway	Parking	NA	NA	\$66,150	6/30/2024	City of Covington
	Classroom	3,000	\$0.00	\$0	6/30/2023	Latonia Baptist Church
	Classroom	500	\$0.00	\$0	6/30/2024	Life Learning Center
	Classroom	500	\$0.00	\$0	6/30/2024	Kenton Co. Public Library
	Classroom	189	\$11.42	\$3,472	6/30/2023	Northern KY Area Development District
	Classroom	2,100	\$2.38	\$5,000	6/30/2023	Northern KY University
Total Gateway		6,289		\$74,622		
Hazard	Classroom/ Office	1,082	NA	\$4,000	6/30/2023	KY Career Center*
	Classroom/ Office	18,729	\$0.00	\$0	6/30/2030	Leslie Co. Fiscal Court
	Lot	NA	\$0.00	\$0	6/30/2025	Wolfe County Board of Education
	Lot	NA	NA	\$0	6/30/2023	LKLP Community Action Council
	Lot	NA	NA	\$0	6/30/2023	LKLP Community Action Council
	Classroom	988	\$0.00	\$0	6/30/2023	Owsley Co. Public Library
Total Hazard		20,799		\$4,000		

College/ Agency	Space Use	Sq Feet Leased	Sq Feet Rate	Annual Rental	Expiration Date	Lessor
Hopkinsville	Classroom	600	\$0.00	\$0	6/30/2023	Christian Co. Jail
	CDL Training (Lot)	lot	\$0.00	\$0	6/30/2024	City of Hopkinsville
	Classroom	1,798	\$0.00	0	6/30/2023	City of Oak Grove
	Classroom	934	\$0.00	\$0	6/30/2023	Princeton Housing Authority
	Classroom	15,000	\$0.00	\$0	10/31/2026	Ft. Campbell, Department of the Army
	Classroom	240	\$0.00	\$0	6/30/2023	The Way
Total Hopkinsville		18,572		\$0		
Jefferson	Classroom/ Training	22,943	\$7.77	\$178,267	6/30/2023	Bullitt Co. Board of Education
	Classroom/ Office	360	\$0.00	\$0	6/30/2023	Eminence Christian Church
	Classroom	2,200	\$0.00	\$0	6/30/2025	Gallatin County Board of Education
	Classroom	837	\$0.00	\$0	6/30/2024	Gallatin Co. Board of Education
	Classroom	300	\$0.00	\$0	6/30/2023	Gallatin Co. Cooperative Extension Office
	Classroom	1,600	\$0.00	\$0	6/30/2023	Gallatin Co. Free Public Library
	Classroom	775	NA	\$500	6/30/2023	Gallatin County Board of Education*
	Classroom	800	\$0.00	\$0	6/30/2025	Housing Authority of Carrollton
	Classroom	300	\$0.00	\$0	6/30/2023	LaGrange Community Center YMCA
	Classroom	800	\$0.00	\$0	6/30/2023	Luther Luckett Correctional Complex

College/ Agency	Space Use	Sq Feet Leased	Sq Feet Rate	Annual Rental	Expiration Date	Lessor
Jefferson, continued	Classroom	Varies	\$0.00	\$0	6/30/2025	Office of Career and Technical Education
	Classroom	2,000	\$0.00	\$0	6/30/2023	Oldham Co. Board of Education
	Classroom	900	\$0.00	\$0	6/30/2023	Oldham Co. Jail
	Classroom	150	\$0.00	\$0	6/30/2024	Oldham Co. Public Library
	Classroom	513	\$0.00	\$0	6/30/2023	Roeder Correctional Facility
	Office	36,651	\$17.38	\$636,995	6/30/2027	Second and Broadway LLC
	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*
	Classroom	200	\$0.00	\$0	6/30/2023	Spencer Co. Extension Office
	Classroom/ Office	2,000	NA	\$4,200	6/30/2023	St. James Episcopal Church*
	Classroom	400	\$0.00	\$0	6/30/2023	Trimble Co. Board of Education
	Classroom/ Office	800	\$0.00	\$0	6/30/2024	Trimble Co. Public Library
Total Jefferson		74,529		\$1,137,962		
Madisonville	Hangar space	8,000	NA	\$1	6/30/2026	City Of Madisonville- Regional Airport
	Hangar space	8,000	NA	\$1	6/30/2026	Muhlenberg County Airport
	Shop/ Classroom	9,200	\$2.08	\$19,200	6/30/2025	Webster County Fiscal Court
	Classroom	7,000	\$0.00	\$1	6/30/2024	Baptist Health Madisonville
Total Madisonville		32,200		\$19,203		

College/ Agency	Space Use	Sq Feet Leased	Sq Feet Rate	Annual Rental	Expiration Date	Lessor
Maysville	Classroom	385	NA	\$2,400	6/30/2023	Bracken Co. Fiscal Court*
	Classroom/ Office	6,000	\$3.00	\$18,000	6/30/2023	City of Maysville
	CDL lot	NA	\$0.00	\$0	6/30/2023	Cynthiana Tire Service
	Classroom	1,686	NA	\$3,600	6/30/2023	Lewis County Fiscal Court*
	Classroom/ Office	35,583	\$11.80	\$420,000	6/30/2027	MMRC Regional Industrial Authority
	Classroom	1,050	NA	\$3,600	6/30/2023	Nicholas Co. Public Library*
	Classroom	7,067	NA	\$3,800	6/30/2023	Office of Career and Technical Education*
Total Maysville		51,771		\$451,400		
Owensboro	Land	NA	\$0.00	\$0	6/30/2023	Daviess Co. Fiscal Court
	Lot	NA	\$0.00	\$0	6/30/2024	Owensboro Riverport Authority
	Classroom/ Office	5,000	\$0.00	\$0	6/30/2025	Hancock Co. Board of Education
	Storage/ Training	2,130	\$9.82	\$20,917	6/30/2023	Owensboro CTC Foundation, Inc.
Total Owensboro		7,130		\$20,917		
Somerset	CDL lot	Lot	NA	\$0	6/30/2023	27 Development Group, LLC
	Classroom/ Office	2,000	\$2.40	\$4,800	6/30/2023	Casey Co. Board of Education
	Lot	NA	\$0.00	\$0	6/30/2024	City of London Tourist Commission
	Classroom	6,348	NA	\$0	6/30/2023	Clinton Co. Board of Education*
	Classroom	3,000	\$0.00	\$0	6/30/2028	Jessamine Co. Schools

College/ Agency	Space Use	Sq Feet Leased	Sq Feet Rate	Annual Rental	Expiration Date	Lessor
Somerset, continued	Classroom	3,068	\$0.00	\$0	6/30/2029	Russell County Board of Education
	Classroom	200	\$0.00	\$0	6/30/2023	Russell County Board of Education
	Classroom/ Office	3,200	\$8.00	\$25,600	6/30/2023	Michael and Judy True
	Classroom/ Office	886	\$6.77	\$6,000	6/30/2023	Tradeway, Inc.
	Total Somerset	18,702		\$36,400		
Southcentral	Classroom	700	NA	\$2,000	6/30/2028	Bowling Park*
	Classroom	1,000	\$0.00	\$0	6/30/2028	Housing Authority of Bowling Green
	Classroom/ Office	722	\$0.00	\$0	6/30/2028	International Center of KY
	Total Southcentral KY	2,422		\$2,000		
Southeast	Office	1,000	\$14.40	\$14,400	6/30/2025	Boulevard Enterprises, LLC
	CDL lot	Lot	NA	\$1,200	6/30/2023	Bell Co. Board of Education
	Office	8,500	\$2.82	\$24,000	6/30/2023	City of Whitesburg
	Classroom	550	NA	\$0	6/30/2023	Letcher Co. Board of Education
	Office	Varies	NA	Per Pupil	6/30/2028	KCEOC Community Action Agency
	Total Southeast KY	10,050		\$39,600		
West KY	Lot	NA	NA	\$1,800	6/30/2023	Shelmar, Inc.
Total West KY		0		\$1,800		

College/ Agency	Space Use	Sq Feet Leased	Sq Feet Rate	Annual Rental	Expiration Date	Lessor
Fire Commission	Land	NA	\$0.00	\$1	6/30/2035	Boone County Fiscal Court
	Classroom/ Training	12,000	\$7.08	\$84,960	6/30/2023	Bush Fire Services
	Classroom/ Training	7,200	\$5.00	\$36,000	6/30/2023	City of Hazard
	Land	NA	\$0.00	\$0	6/30/2043	Commonwealth of KY on behalf of Dept. of Military Affairs
	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
Total Fire Commission		31,344		\$209,065		
KCTCS System Office	Office	130,000	\$7.97	\$1,035,696	11/30/2033	City of Versailles**
Total System Office		130,000		\$1,035,696		

*Utilities, janitorial, or routine maintenance only

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

Appendix

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 that 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 to fulfill a standard requirement (such as high school completion). These activities, supplemental to the normal academic program, 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 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 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 conducted 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 (after 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 a 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 related 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 firefighters 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 ground's workers and 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.