



Adopted by the
Casper College
District Board
July 21, 2021

Casper College

Community College District Annual Budget
Fiscal Year Beginning July 1, 2021 and Ending June 30, 2022

**COMMUNITY COLLEGE DISTRICT
ANNUAL BUDGET**

For the

Fiscal Year Beginning July 1, 2021 and Ending June 30, 2022

CASPER COLLEGE

July 21, 2021

Casper College is an equal opportunity institution and as such, does not discriminate on the basis of race, sex, color, national origin, religion, age, veteran status, political affiliation, disability, sexual orientation, gender identity, or any other characteristic protected under applicable federal, state, or local law in admission or access to or treatment or employment in its educational programs or activities.

TABLE OF CONTENTS

Budget Message	1-3
Public Notice	4
Expenditure Authority Resolution	5
Resolution to Provide Income	6
Total Current Funds Budget	
Annual Budget Summary	7
Budget Detail - Revenue	8
Budget Detail - Expenditures	9 - 10
Current Funds - Sub Budgets:	
Unrestricted Operating Fund	
Annual Budget Summary	11
Budget Detail - Revenue	12
Budget Detail - Expenditures	13-14
Unrestricted Auxiliary Fund	
Annual Budget Summary	15
Budget Detail - Revenue	16
Budget Detail - Expenditures	17
Unrestricted One-Mill Fund	
Annual Budget Summary	18
Budget Detail - Revenue	19
Budget Detail - Expenditures	20-21
Restricted Current Funds	
Annual Budget Summary	22
Budget Detail - Revenue	23
Budget Detail - Expenditures	24-25
Plant Funds	
Annual Budget Summary	26
Budget Detail - Revenue	27
Budget Detail - Expenditures	28
Loan Funds	
Annual Budget Summary	29
Budget Detail - Revenue	30
Budget Detail - Expenditures	31-32
Endowment Funds	
Annual Budget Summary	33
Budget Detail - Revenue	34
Budget Detail - Expenditures	35-36
Debt Service - General Obligation Bonds	
Bond Issue Summary	37
Statement of Borrowing Capacity	38
Debt Service - Revenue Bonds	
Bond Issue Summary	39

CASPER COLLEGE BUDGET MESSAGE

Fiscal Year Ending June 30, 2022

Members of the District Board:

A brief overview of the proposed annual budget for the Fiscal Year 2022 (FY22) is included below and followed by more detail of the FY22 budget in subsequent sections of the budget document.

REVENUE:

STATE APPROPRIATIONS:

OPERATING FUND - The state appropriation for FY22 will remain close to the FY21 allocation since the Legislature did not approve Step 3 reductions. The Legislature also included a \$3.1 million addition in one-time funding to the state appropriation increasing the state appropriation to Casper College by approximately \$582,000. In FY21 Casper College received roughly \$754,000 in one-time funding to support operations. The amount estimated for the reimbursement of health insurance is based upon the total cost of the plan chosen by each eligible employee and an expected average reimbursement rate of 82 percent. The estimated amount for FY22 includes all categories: general state aid and supplemental state aid for health insurance cost reimbursement, reimbursement for a portion of the costs associated with retiree health insurance, and the employers' increased share for retirement contributions. The appropriation also includes funding from the Wyoming Investment in Nursing Program to support a faculty position.

PLANT FUNDS - Casper College began receiving funding for the 2021 – 2022 Biennium approved projects quarterly starting July 1, 2020. Projects for FY22 were submitted for approval in June 2021. The amount appropriated for the 2021 – 2022 Biennium is slightly more than \$4.5 million. During FY22 Casper College will receive \$3,448,845 in quarterly payments. Expenditures budgeted in the plant fund include projects planned for completion during FY22.

LOCAL TAX REVENUE:

OPERATING FUND – The revenue estimated from the mill levy assessed on local property is lower than FY21 based upon the certified assessed valuation received from the State Board of Equalization through the Natrona County assessor's office. Although updated estimates of assessed valuation seem to forecast an increase, the certified valuation is used as the basis of the FY22 local revenue budget. The certified assessed valuation in July of 2021 is \$1,168,102,241 as compared to \$1,294,805,942 in July 2020; a decrease of 9.78 percent. The amount to be received from motor vehicle fees is estimated at \$1,205,000, which is flat compared to FY21.

OPTIONAL ONE-MILL FUND – An estimate based upon a decline in valuation is incorporated for funds received from the mill levy. Revenue from student fees for digital technology support for FY22 is estimated at \$300,000. The Board of Trustees approved an additional increase in mandatory fee assessments for FY 22 to support digital technology. One-mill funds are also available for operational costs, renovations, and deferred maintenance of college facilities. A budget of over \$1.4 million in salaries and benefits and related departmental operating expenses are in the budget of the One-Mill fund.

STUDENT PAYMENTS:

OPERATING & AUXILIARY FUNDS - Action taken by the Wyoming Community College Commission (WCCC) will increase the FY22 tuition rates. The budget estimates for tuition and fees are flat from FY22 enrollment levels but reflect the 6% increase approved by the WCCC. The Board approved an increase in mandatory fee assessments for FY22 for additional support to digital technology infrastructure for students and information technology cost increases.

The Board of Trustees approved an increase to housing rates of approximately 1.6% for a double room in the Residence Hall with no adjustment to apartment rates. Rates for board plans were increased by about 2% based upon anticipated increases in operational costs and meal plan structure. The Auxiliary fund budget reflects these revenue increases.

EXPENDITURES: Salaries and Benefit expenditures are approximately 75% of the proposed Operating Fund Budget.

The cost of health insurance premiums increased effective January 1, 2021, and the expenditure budget reflects this adjustment. It is unknown whether there will be further increases during FY22, and the budget does not reflect an estimate.

Some operating expense requests received have been reduced to meet available funding sources. With expected reductions in state appropriations and tuition revenue impacted by the potential of declining enrollment, all departments scrutinized operating budgets to implement additional reductions. The FY22 budget for the Operating Fund reflects a 3% decrease as compared to FY21.

The budget includes an allocation for equipment purchases in the instructional and academic information technology departments.

DEBT SERVICE - As of the date of the FY22 budget presented for approval, the outstanding balance of the General Obligation bonds is \$23,000,000. The levy for debt service will remain at 1.89 mills for FY22. Bond payments in FY22, net of the Build America Bond interest subsidy, total \$2,278,263. The amount paid against the principal is \$1,300,000.

As of July 1, 2021, the outstanding balance of the revenue bonds is \$17,195,000. The amount due in FY22 net of the Foundation grant of \$650,000, and the BAB interest subsidy is estimated at \$722,937.

RESTRICTED FUNDS

The Restricted Funds budget for FY22 is comprised of several funding sources – federal, state, local, and private. The FY22 budget for federal funding includes the following new grant applications:

Institute of Museum and Library Services – Museums for America - \$249,999

U.S. Department of Education – Veteran Student Success Programs - \$450,000

U.S. Department of Labor – Career and Technical Education - \$250,000

National Endowment for the Arts – Casper College Jazz Festival - \$10,000

In addition, through the CARES act, the college was awarded Higher Education Emergency Relief Funds for the institution and emergency financial aid to students. A portion of these funds was expended during FY21. The remaining balance of those funds is budgeted for FY22.

The college will also receive funds for the Perkins Allocation grant, Adult Basic Education grants, Gear Up, Wyoming Arts Council and Wyoming Humanities Council grants, Wyoming NASA Space grant, CNCS Service Learning Initiative grant, and Title IV student financial aid. The total budget for federal funding is \$13,912,439 as compared to \$9,317,816 for FY21.

State restricted funds include the following grants: Wyoming Investment in Nursing (\$114,664), Excellence in Higher Education (\$437,001), ABE – State Grant (\$137,649), Library (\$115,889), Wyoming Works Scholarships (\$95,000), Wyoming Office of Tourism Rodeo grant (\$16,000), and Hathaway Scholarships (\$1.4M). The total budget for state funding is \$2,328,589 and is increase of \$35,841 over the FY21 budget of \$2,292,748.

Local restricted funds include funding for the adult basic education institutional match (\$353,852), FSEOG institutional match (\$18,542), and local support for the Humanities Festival (\$1,000).

Private restricted funds include funding for the Jazz Festival, the Humanities Festival, various veteran’s programs, Sign Fest, T-Bird Concessions, various BOCES grants, the Tate Museum, Osher Life Long Learning, the Math & Tech Conference, the Literary Conference, Gear Up private grants, various grants for the Como Bluffs project, and the Casper College Contributors. The total budget for private funding is \$935,795.

NOTICE OF HEARING ON CASPER COMMUNITY COLLEGE BUDGET

Notice is hereby given that a public hearing on the proposed budget for Casper College for the 2021-2022 fiscal year ending June 30, 2022, which is now being considered by the Casper College District Board, will be held at Casper College, Casper, Wyoming, on the 21st day of July, 2021, at seven o'clock (7:00) p.m., at which time any and all persons interested may appear and be heard.

SUMMARY OF BUDGET

	Est. Cash	Estimated	Cash &	Estimated	Estimated
	Available	Revenue	Estimated	Tax	Expenditures
	July 1st	Without Tax	Revenue	Requirement*	
	-1	-2	-3	-4	-5
Current Funds	16,494,997	55,839,806	72,334,803	7,300,787	62,008,261
Plant Funds	28,214,496	8,158,845	36,373,341	0	4,153,636
Loan Funds	100,755	41,000	141,755	0	50,500
Endowment Funds	21,004,892	1,050,000	22,054,892	0	1,100,000
Total	65,815,140	65,089,651	130,904,791	7,300,787	67,312,397
Debt Service (G.O.)				2,278,263	2,278,263
Central Wy. BOCES				735,051	735,051

* Four mills must be levied against the college district assessed valuation. Motor vehicle tax included. Optional one mill levy as provided by W.S. 21-18-303(b) is included.

Published:
Casper Star Tribune, July 14, 2021

THE CASPER COLLEGE DISTRICT BOARD
By: Lynnde Colling
Vice President, Administrative Services

EXPENDITURE AUTHORITY RESOLUTION

WHEREAS, on the 21st day of July, 2021, the budget making authority prepared and submitted to the Board of Trustees of Casper Community College District a budget for the fiscal year ending June 30, 2022.

WHEREAS, such a budget was duly entered at large upon the records of this Board and a copy was available for public inspection at the college business office; and

WHEREAS, notice of a public hearing on such budget, together with the summary of said budget, was published in the Casper Star Tribune, a legal newspaper published and of general circulation in the county on the 14th day of July, 2021 and

WHEREAS, a public hearing was held on such a budget at the time and place specified in said notice, at which time all interested parties were given an opportunity to be heard; and

WHEREAS, following such public hearing certain alterations and revisions were made in such proposed budget, all of which more fully appears in the minutes of this board.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Casper Community College District that the budget, as so revised and altered, be adopted as the official college budget for the fiscal year ending June 30, 2022.

BE IT FURTHER RESOLVED, that the following appropriations be made for the 2021/2022 fiscal year ending June 30, 2022, and that the expenditures be limited to the amount appropriated herein.

Dated this 21st day of July, 2021.

Attest:



EXPENDITURE AUTHORITY

CURRENT FUNDS...\$ 62,008,261

PLANT FUNDS.....\$ 4,153,636

LOAN FUNDS.....\$ 50,500

ENDOWMENT.....\$ 1,100,000

DEBT SERVICE.....\$ 2,278,263

TOTAL - ALL.....\$ 69,590,660

RESOLUTION TO PROVIDE INCOME

WHEREAS, on the 21st day of July, 2021, this Board adopted a college budget for the 2021/2022 fiscal year ending June 30, 2022, calling for the following appropriations:

Current Funds.....	\$ 62,008,261
Plant Funds.....	\$ 4,153,636
Loan Funds.....	\$ 50,500
Endowment Funds.....	\$ 1,100,000
Debt Service.....	\$ 2,278,263
TOTAL	\$ 69,590,660

AND WHEREAS, after deducting all other cash and estimated revenue, it is necessary that the following amounts be raised by general taxation, and in order to raise such sums of money, it is necessary that levies be made for the fiscal year ending June 30, 2022, as shown opposite each fund amounts to be raised by taxes:

	Amount to be raised	
Current Funds.....	\$ 5,830,685	4 mills
	1,470,102	1 mill
Debt Service.....		1.89 mills
Interest.....	\$ 978,263	
Principal.....	1,300,000	
Central Wyo. BOCES	\$ 735,051	.5 mill

NOW BE RESOLVED by the Board of Trustees of Casper Community College District that the foregoing levies be made for the fiscal year ending June 30, 2022.

Dated this 21st day of July, 2021.

Attest:



[Handwritten signature]

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Total Current Funds

College:	<u>Casper College</u>	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Adopted 2021-2022
Revenue	Tuition and Fees	8,885,498	9,372,502	9,551,031	9,551,031
	State Appropriations	25,338,524	23,438,020	22,836,401	22,836,401
	Local Appropriations	7,830,769	8,073,744	7,300,787	7,300,787
	Federal Grants and Contracts	8,741,363	16,049,473	13,912,439	13,912,439
	State Grants and Contracts	2,192,387	2,363,729	2,328,589	2,328,589
	Local Grants and Contracts	333,624	348,922	373,394	373,394
	Private Gifts/Grants/Contracts	709,869	773,701	935,795	935,795
	Endowment Income	0	0	0	0
	Sales & Services/Educ Act.	35,900	38,160	45,000	45,000
	Sales & Services/Aux Enter	3,252,459	4,043,473	3,933,029	3,933,029
	Other Sources	1,464,728	2,288,580	1,616,300	1,616,300
	Total Revenue	58,785,121	66,790,305	62,832,765	62,832,765
Other Funding Sources	Carryover	10,453,699	13,164,129	16,494,998	16,494,998
	Transfers	137,000	439,024	0	0
	Other	194,364	305,500	307,828	307,828
	Total Other	10,785,063	13,908,654	16,802,826	16,802,826
Total Current Funds Revenue and Other		69,570,184	80,698,959	79,635,591	79,635,591
Expenditures by Program	Instruction	19,087,652	18,808,810	17,643,169	17,643,169
	Research	0	0	0	0
	Public Service	266,167	283,431	374,648	374,648
	Academic Support	5,246,980	4,789,702	5,225,072	5,225,072
	Student Services	4,498,118	4,817,286	5,005,720	5,005,720
	Institutional Support	6,575,138	12,844,669	10,143,146	10,143,146
	Operations and Maint/Plant	5,838,720	5,734,385	5,863,146	5,863,146
	Scholarships & Fellowships	10,739,494	12,474,148	13,161,570	13,161,570
	Total Expenditures	52,252,268	59,752,431	57,416,471	57,416,471
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Expenditures	4,153,785	4,451,531	4,591,790	4,591,790
	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Expenditures & Transfers	4,153,785	4,451,531	4,591,790	4,591,790
Total Current Funds Exp & Transfers		56,406,054	64,203,963	62,008,261	62,008,261
Expenditures by Series	Salaries	23,450,639	22,716,339	21,530,746	21,530,746
	Benefits	10,906,897	11,339,882	11,423,190	11,423,190
	Operating Expenses	21,327,099	25,600,719	27,842,343	27,842,343
	Capital Outlay	721,419	4,547,022	1,211,981	1,211,981
	Total Expenditures	56,406,054	64,203,963	62,008,261	62,008,261
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Current Funds Exp & Transfers		56,406,054	64,203,963	62,008,261	62,008,261
Net Increase (Decrease)		13,164,130	16,494,997	17,627,330	17,627,330

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Revenue

College:	<u>Casper College</u>	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Adopted 2021-2022
Revenue					
Tuition, Fees	Credit Tuition, In-State	5,930,247	5,919,494	5,965,674	5,965,674
	Credit Tuition, Out-of-District	0	0	0	0
	Credit Tuition, Out-State	520,082	784,723	860,684	860,684
	Credit Tuition, WUE	692,374	773,444	830,709	830,709
	Continuing Education Tuition	312,888	305,296	290,000	290,000
	Community Services Tuition	73,472	145,901	235,000	235,000
	Student Fees	0	0	0	0
	Course Fees	1,123,699	1,236,837	1,149,464	1,149,464
	Other Fees	232,736	206,807	219,500	219,500
State Appropriations	State Aid Appropriation	20,503,845	17,637,235	22,836,401	22,836,401
	Supplemental Appropriation	4,834,679	5,800,785	0	0
	Other State Revenue	0	0	0	0
Local Appropriations	Mill Levy, Four-Mill	5,060,482	5,254,495	4,625,685	4,625,685
	Mill Levy, Optional	1,264,747	1,313,367	1,168,102	1,168,102
	Motor Vehicle Fees	1,505,541	1,505,882	1,507,000	1,507,000
	Other Local Revenue	0	0	0	0
Federal Grants and Contracts		8,741,363	16,049,473	13,912,439	13,912,439
State Grants and Contracts		2,192,387	2,363,729	2,328,589	2,328,589
Local Grants and Contracts BOCES/BOCHES		333,624	348,922	373,394	373,394
Private Grants/Gifts/Contracts		709,869	773,701	935,795	935,795
Endowment Income	Unrestricted				
	Restricted				
	Other Income				
Sales/Service Educational Activities	Instruction	35,900	38,160	45,000	45,000
	Research	0	0	0	0
	Public Service	0	0	0	0
	Other	0	0	0	0
Sales/Service Auxiliary Enterprises	Student Center	620,295	605,687	640,680	640,680
	Food Service	887,693	1,339,591	1,189,576	1,189,576
	Residence Halls	1,444,102	1,774,691	1,752,773	1,752,773
	Bookstores	0	0	0	0
	Copy Centers	0	0	0	0
	Motor Pool	0	0	0	0
	Early Childhood Center	235,369	251,005	220,000	220,000
	Other	65,000	72,500	130,000	130,000
Other Sources	Gate Receipts	23,098	12,581	30,000	30,000
	Investment Income	160,672	39,296	83,000	83,000
	Miscellaneous Deposits	1,280,958	2,236,703	1,503,300	1,503,300
Total Revenue		58,785,121	66,790,306	62,832,765	62,832,765
Other Funding Sources	Carryover	10,453,699	13,164,129	16,494,998	16,494,998
	Transfers	137,000	439,024	0	0
	Other	194,364	305,500	307,828	307,828
Total Other		10,785,063	13,908,654	16,802,826	16,802,826
Total Current Funds Revenue and Other		69,570,184	80,698,960	79,635,591	79,635,591

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Expenditures

College:	Casper College	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Approved 2021-2022
Expenditures by Program					
Instruction All Other	Salaries	11,342,524	10,816,817	9,796,345	9,796,345
	Benefits	4,746,965	4,836,253	4,793,357	4,793,357
	Operating Expenses	1,308,062	1,127,168	1,407,957	1,407,957
	Capital Outlay	119,396	505,053	52,000	52,000
	Total Expenditures	17,516,948	17,285,291	16,049,659	16,049,659
Instruction Continuing Education	Salaries	238,854	217,928	204,707	204,707
	Benefits	119,841	129,186	134,865	134,865
	Operating Expenses	173,658	138,070	159,500	159,500
	Capital Outlay	4,465	0	0	0
	Total Expenditures	536,819	485,185	499,072	499,072
Instruction ABE, GED, ESL	Salaries	462,287	449,820	439,072	439,072
	Benefits	239,626	254,362	266,014	266,014
	Operating Expenses	331,972	334,152	389,352	389,352
	Capital Outlay	0	0	0	0
	Total Expenditures	1,033,885	1,038,334	1,094,438	1,094,438
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service All Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service Community Service	Salaries	165,579	160,290	215,339	215,339
	Benefits	79,271	86,755	111,809	111,809
	Operating Expenses	21,317	36,386	47,500	47,500
	Capital Outlay	0	0	0	0
	Total Expenditures	266,167	283,431	374,648	374,648
Academic Support	Salaries	2,571,993	2,445,291	2,379,722	2,379,722
	Benefits	1,219,103	1,243,390	1,213,108	1,213,108
	Operating Expenses	1,163,289	917,416	1,326,617	1,326,617
	Capital Outlay	292,595	183,604	305,625	305,625
	Total Expenditures	5,246,980	4,789,702	5,225,072	5,225,072
Student Services	Salaries	2,305,412	2,497,398	2,433,610	2,433,610
	Benefits	1,118,840	1,311,227	1,294,450	1,294,450
	Operating Expenses	824,972	850,354	1,176,160	1,176,160
	Capital Outlay	248,894	158,307	101,500	101,500
	Total Expenditures	4,498,118	4,817,286	5,005,720	5,005,720
Institutional Support	Salaries	3,278,381	3,183,773	3,114,859	3,114,859
	Benefits	1,571,222	1,607,170	1,636,463	1,636,463
	Operating Expenses	1,720,004	4,517,393	4,798,968	4,798,968
	Capital Outlay	5,531	3,536,334	592,856	592,856
	Total Expenditures	6,575,138	12,844,669	10,143,146	10,143,146

Operation/ Maintenance Plant	Salaries	2,298,556	2,187,637	2,069,754	2,069,754
	Benefits	1,422,789	1,464,772	1,364,955	1,364,955
	Operating Expenses	2,090,325	2,042,823	2,268,437	2,268,437
	Capital Outlay	27,050	39,154	160,000	160,000
	Total Expenditures	5,838,720	5,734,385	5,863,146	5,863,146
Scholarships and Fellowships	Salaries	51,300	49,134	71,686	71,686
	Benefits	0	0	105,216	105,216
	Operating Expenses	10,688,195	12,425,015	12,984,668	12,984,668
	Capital Outlay	0	0	0	0
	Total Expenditures	10,739,495	12,474,148	13,161,570	13,161,570
Total Expenditures	52,252,269	59,752,431	57,416,471	57,416,471	
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Salaries	735,754	708,251	805,652	805,652
	Benefits	389,239	406,769	502,953	502,953
	Operating Expenses	3,005,304	3,211,942	3,283,185	3,283,185
	Capital Outlay	23,488	124,569	0	0
	Total Expenditures	4,153,785	4,451,531	4,591,790	4,591,790
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Current Funds Expenditures and Transfers	56,406,055	64,203,963	62,008,261	62,008,261	

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted Operating Fund

College:	<u>Casper College</u>	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Approved 2021-2022
Revenue	Tuition and Fees	8,885,498	9,372,502	9,551,031	9,551,031
	State Appropriations	25,338,524	23,438,020	22,836,401	22,836,401
	Local Appropriations	6,264,914	6,459,201	5,830,685	5,830,685
	Sales & Services/Educ Act.	35,900	38,160	45,000	45,000
	Other Sources	737,782	1,608,414	912,300	912,300
	Total Revenue	41,262,618	40,916,296	39,175,417	39,175,417
Other Funding Sources	Carryover	5,660,788	7,924,492	9,865,370	9,865,370
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	5,660,788	7,924,492	9,865,370	9,865,370
Total Operating Fund Revenue and Other		46,923,406	48,840,788	49,040,787	49,040,787
Expenditures by Program	Instruction	17,355,425	16,716,775	15,910,680	15,910,680
	Research	0	0	0	0
	Public Service	171,869	189,913	285,593	285,593
	Academic Support	4,218,958	3,792,631	3,683,183	3,683,183
	Student Services	3,508,396	3,841,515	3,837,544	3,837,544
	Institutional Support	6,268,643	6,630,104	6,530,085	6,530,085
	Operations and Maint/Plant	5,750,826	5,732,635	5,703,146	5,703,146
	Scholarships & Fellowships	1,724,798	2,071,846	2,246,983	2,246,983
	Total Expenditures	38,998,914	38,975,418	38,197,214	38,197,214
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Oper Fund Exp. & Tfrs. by Program		38,998,914	38,975,418	38,197,214	38,197,214
Expenditures by Series	Salaries	21,048,390	20,270,394	18,762,568	18,762,568
	Benefits	9,710,735	10,048,801	9,924,148	9,924,148
	Operating Expenses	7,932,842	8,071,550	9,203,873	9,203,873
	Capital Outlay	306,948	584,672	306,625	306,625
	Total Expenditures	38,998,914	38,975,418	38,197,214	38,197,214
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Oper Fund Exp. & Tfrs by Series		38,998,914	38,975,418	38,197,214	38,197,214
Net Increase (Decrease)		7,924,492	9,865,370	10,843,573	10,843,573

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Revenue

College:	<u>Casper College</u>	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Approved 2021-2022
Revenue					
Tuition, Fees	Credit Tuition, In-State	5,930,247	5,919,494	5,965,674	5,965,674
	Credit Tuition, Out-of-District	0	0	0	0
	Credit Tuition, Out-State	520,082	784,723	860,684	860,684
	Credit Tuition, WUE	692,374	773,444	830,709	830,709
	Continuing Education Tuition	312,888	305,296	290,000	290,000
	Community Services Tuition	73,472	145,901	235,000	235,000
	Student Fees	0	0	0	0
	Course Fees	1,123,699	1,236,837	1,149,464	1,149,464
	Other Fees	232,736	206,807	219,500	219,500
State Appropriations	State Aid Appropriation	20,503,845	17,637,235	22,836,401	22,836,401
	Supplemental Appropriation	4,834,679	5,800,785	0	0
	Other State Revenue	0	0	0	0
Local Appropriations	Mill Levy, Four-Mill	5,060,482	5,254,495	4,625,685	4,625,685
	Motor Vehicle Fees	1,204,433	1,204,706	1,205,000	1,205,000
	Other Local Revenue	0	0	0	0
Sales/Service Educational Activities	Instruction	35,900	38,160	45,000	45,000
	Research	0	0	0	0
	Public Service	0	0	0	0
	Other	0	0	0	0
Other Sources	Gate Receipts	23,098	12,581	30,000	30,000
	Investment Income	90,653	23,602	50,000	50,000
	Miscellaneous Deposits	624,031	1,572,231	832,300	832,300
Total Revenue		41,262,618	40,916,296	39,175,417	39,175,417
Other Funding Sources	Carryover	5,660,788	7,924,492	9,865,370	9,865,370
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		5,660,788	7,924,492	9,865,370	9,865,370
Total Operating Fund Revenue and Other		46,923,406	48,840,788	49,040,787	49,040,787

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Expenditures

College:	<u>Casper College</u>	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Approved 2021-2022
Expenditures by Program					
Instruction	Salaries	11,059,059	10,507,323	9,457,644	9,457,644
All Other	Benefits	4,588,511	4,673,805	4,597,128	4,597,128
	Operating Expenses	804,489	695,948	958,484	958,484
	Capital Outlay	51,923	44,509	44,500	44,500
	Total Expenditures	16,503,981	15,921,585	15,057,756	15,057,756
Instruction	Salaries	238,854	217,928	204,707	204,707
Continuing	Benefits	119,841	129,186	134,865	134,865
Education	Operating Expenses	173,658	138,070	159,500	159,500
	Capital Outlay	4,465	0	0	0
	Total Expenditures	536,819	485,185	499,072	499,072
Instruction	Salaries	18,944	0	0	0
ABE, GED,	Benefits	0	0	0	0
ESL	Operating Expenses	295,681	310,005	353,852	353,852
	Capital Outlay	0	0	0	0
	Total Expenditures	314,625	310,005	353,852	353,852
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	0	0	0	0
All Other	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	107,446	102,489	160,601	160,601
Community	Benefits	56,240	64,774	89,992	89,992
Service	Operating Expenses	8,183	22,650	35,000	35,000
	Capital Outlay	0	0	0	0
	Total Expenditures	171,869	189,913	285,593	285,593
Academic	Salaries	2,208,579	2,041,833	1,827,690	1,827,690
Support	Benefits	1,045,682	1,023,546	957,838	957,838
	Operating Expenses	724,301	550,867	637,030	637,030
	Capital Outlay	240,395	176,386	260,625	260,625
	Total Expenditures	4,218,958	3,792,631	3,683,183	3,683,183
Student	Salaries	2,042,911	2,182,854	2,098,152	2,098,152
Services	Benefits	987,931	1,147,931	1,138,124	1,138,124
	Operating Expenses	464,427	508,785	601,268	601,268
	Capital Outlay	13,126	1,944	0	0
	Total Expenditures	3,508,396	3,841,515	3,837,544	3,837,544
Institutional	Salaries	3,074,040	3,030,332	2,921,552	2,921,552
Support	Benefits	1,489,741	1,544,786	1,536,030	1,536,030
	Operating Expenses	1,699,330	1,732,306	2,071,003	2,071,003
	Capital Outlay	5,531	322,680	1,500	1,500
	Total Expenditures	6,268,643	6,630,104	6,530,085	6,530,085

Operation/ Maintenance Plant	Salaries	2,298,556	2,187,637	2,069,754	2,069,754
	Benefits	1,422,789	1,464,772	1,364,955	1,364,955
	Operating Expenses	2,037,973	2,041,073	2,268,437	2,268,437
	Capital Outlay	(8,492)	39,154	0	0
	Total Expenditures	5,750,826	5,732,635	5,703,146	5,703,146
Scholarships and Fellowships	Salaries	0	0	22,467	22,467
	Benefits	0	0	105,216	105,216
	Operating Expenses	1,724,798	2,071,846	2,119,300	2,119,300
	Capital Outlay	0	0	0	0
	Total Expenditures	1,724,798	2,071,846	2,246,983	2,246,983
Total Expenditures		38,998,914	38,975,418	38,197,214	38,197,214
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Operating Fund Exp. and Transfers		38,998,914	38,975,418	38,197,214	38,197,214

WCCC Form 218 (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted Auxiliary Fund

College:	Casper College	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Approved 2021-2022
Revenue	Sales & Services/Auxiliary Enterpri	3,252,459	4,043,474	3,933,029	3,933,029
Student Fees	Other Sources	700,306	672,458	684,000	684,000
	Total Revenue	3,952,764	4,715,932	4,617,029	4,617,029
Other Funding Sources	Carryover	2,454,521	2,390,500	3,093,925	3,093,925
	Transfers	137,000	439,024	0	0
	Other	0	0	0	0
	Total Other	2,591,521	2,829,524	3,093,925	3,093,925
Total Auxiliary Revenue and Other		6,544,285	7,545,456	7,710,954	7,710,954
Expenditures by Program	Auxiliary Enterprises, Student	4,153,785	3,070,796	3,197,153	3,197,153
	Auxiliary Enterprises, Faculty/Staff	0	1,380,736	1,394,637	1,394,637
	Total Expenditures	4,153,785	4,451,531	4,591,790	4,591,790
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Auxiliary Exp. & Tfrs. by Program		4,153,785	4,451,531	4,591,790	4,591,790
Expenditures by Series	Salaries	735,754	708,251	805,652	805,652
	Benefits	389,239	406,769	502,953	502,953
	Operating Expenses	3,005,304	3,211,942	3,283,185	3,283,185
	Capital Outlay	23,488	124,569	0	0
	Total Expenditures	4,153,785	4,451,531	4,591,790	4,591,790
Transfers	Mandatory Transfers		0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Auxiliary Exp. & Tfrs. by Series		4,153,785	4,451,531	4,591,790	4,591,790
Net Increase (Decrease)		2,390,500	3,093,925	3,119,164	3,119,164

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Auxiliary Fund Revenue

College:	<u>Casper College</u>	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Approved 2021-2022
Revenue					
Sales/Service	Student Center	620,295	605,687	640,680	640,680
	Food Service	887,693	1,339,591	1,189,576	1,189,576
	Residence Halls	1,444,102	1,774,691	1,752,773	1,752,773
	Bookstores				
	Copy Center				
	Motor Pool				
	Early Childhood Center	235,369	251,005	220,000	220,000
	Other	65,000	72,500	130,000	130,000
Other Sources	Gate Receipts				
	Investment Income	43,379	7,985	13,000	13,000
	Miscellaneous Deposits	656,927	664,473	671,000	671,000
Total Revenue		3,952,764	4,715,932	4,617,029	4,617,029
Other Funding Sources	Carryover	2,454,521	2,390,500	3,093,925	3,093,925
	Transfers	137,000	439,024	0	0
	Other	0	0	0	0
Total Other		2,591,521	2,829,524	3,093,925	3,093,925
Total Auxiliary Fund Revenue and Other		6,544,285	7,545,456	7,710,954	7,710,954

WCCC Form 217b (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Auxiliary Fund Expenditures

College:	Casper College	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Approved 2021-2022
Expenditures by Program					
Student	Salaries	212,771	160,383	145,327	145,327
Student Center	Benefits	96,438	68,403	67,390	67,390
	Operating Expenses	207,741	196,984	262,327	262,327
	Capital Outlay	0	0	0	0
	Total Expenditures	516,950	425,769	475,044	475,044
Student	Salaries	6,000	12,500	12,500	12,500
Food Service	Benefits	0	0	0	0
	Operating Expenses	810,568	1,094,475	1,023,580	1,023,580
	Capital Outlay	2,194	0	0	0
	Total Expenditures	818,762	1,106,975	1,036,080	1,036,080
Student	Salaries	0	0	0	0
Bookstore	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Student	Salaries	190,254	206,159	320,756	320,756
Housing	Benefits	108,566	123,721	208,226	208,226
	Operating Expenses	558,463	489,713	547,151	547,151
	Capital Outlay	21,294	124,569	0	0
	Total Expenditures	878,576	944,162	1,076,133	1,076,133
Student Early	Salaries	326,730	329,209	327,069	327,069
Childhood	Benefits	184,235	214,645	227,337	227,337
Center	Operating Expenses	46,191	50,034	55,490	55,490
	Capital Outlay	0	0	0	0
	Total Expenditures	557,156	593,889	609,896	609,896
Student	Salaries	0	0	0	0
All Other	Benefits	0	0	0	0
	Operating Expenses	1,382,341	1,380,736	1,394,637	1,394,637
	Capital Outlay	0	0	0	0
	Total Expenditures	1,382,341	1,380,736	1,394,637	1,394,637
Faculty/Staff	Salaries	0	0	0	0
Motor Pool	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Faculty/Staff	Salaries	0	0	0	0
All Other	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Total Expenditures		4,153,785	4,451,531	4,591,790	4,591,790
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Auxiliary Fund Exp. and Transfers		4,153,785	4,451,531	4,591,790	4,591,790

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted One-Mill Fund

College:	<u>Casper College</u>	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Approved 2021-2022
Revenue	Local Appropriations	1,565,855	1,614,543	1,470,102	1,470,102
	Other Sources	26,640	7,709	20,000	20,000
	Total Revenue	1,592,495	1,622,253	1,490,102	1,490,102
Other Funding Sources	Carryover	2,338,390	2,849,137	3,535,703	3,535,703
	Transfers	0	0	0	0
	Other	194,364	305,500	307,828	307,828
	Total Other	2,532,754	3,154,638	3,843,531	3,843,531
Total One-Mill Revenue and Other		4,125,250	4,776,890	5,333,633	5,333,633
Expenditures by Program	Instruction	87,659	79,271	94,418	94,418
	Research	0	0	0	0
	Public Service	0	0	0	0
	Academic Support	752,316	865,183	1,019,769	1,019,769
	Student Services	41,748	51,915	55,046	55,046
	Institutional Support	306,496	243,069	339,807	339,807
	Operations and Maint/Plant	87,894	1,750	160,000	160,000
	Scholarships & Fellowships	0	0	0	0
	Total Expenditures	1,276,112	1,241,188	1,669,040	1,669,040
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total One-Mill Exp. & Tftrs. by Program		1,276,112	1,241,188	1,669,040	1,669,040
Expenditures by Series	Salaries	651,629	634,593	771,666	771,666
	Benefits	294,881	325,041	370,537	370,537
	Operating Expenses	291,860	242,436	309,837	309,837
	Capital Outlay	37,742	39,118	217,000	217,000
	Total Expenditures	1,276,112	1,241,188	1,669,040	1,669,040
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total One-Mill Exp. & Tftrs. by Series		1,276,112	1,241,188	1,669,040	1,669,040
Net Increase (Decrease)		2,849,137	3,535,703	3,664,593	3,664,593

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted One-Mill Fund Revenue

College:	<u>Casper College</u>	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Approved 2021-2022
Revenue					
Local	Mill levy	0	0	0	0
Appropriations	Optional Mill	1,264,747	1,313,367	1,168,102	1,168,102
	Motor Vehicle Fees	301,108	301,177	302,000	302,000
	Other -Fees				
Other Sources	Investment Income	26,640	7,709	20,000	20,000
Total Revenue		1,592,495	1,622,253	1,490,102	1,490,102
Other Funding Sources	Carryover	2,338,390	2,849,137	3,535,703	3,535,703
	Transfers	0	0	0	0
	Other	194,364	305,500	307,828	307,828
Total Other		2,532,754	3,154,638	3,843,531	3,843,531
Total One-Mill Revenue and Other		4,125,250	4,776,890	5,333,633	5,333,633

WCCC Form 217c (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted One-Mill Fund Expenditures

College:	<u>Casper College</u>	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Approved 2021-2022
Expenditures by Program					
Instruction	Salaries	60,659	54,995	54,995	54,995
All Other	Benefits	25,182	24,275	24,423	24,423
	Operating Expenses	1,818	0	7,500	7,500
	Capital Outlay	0	0	7,500	7,500
	Total Expenditures	87,659	79,271	94,418	94,418
Instruction	Salaries	0	0	0	0
Continuing	Benefits	0	0	0	0
Education	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction	Salaries	0	0	0	0
ABE, GED,	Benefits	0	0	0	0
ESL	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	0	0	0	0
All Other	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	0	0	0	0
Community	Benefits	0	0	0	0
Service	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Academic	Salaries	359,678	403,459	490,532	490,532
Support	Benefits	173,421	219,844	226,467	226,467
	Operating Expenses	217,016	234,661	257,770	257,770
	Capital Outlay	2,200	7,219	45,000	45,000
	Total Expenditures	752,316	865,183	1,019,769	1,019,769
Student	Salaries	26,951	32,832	32,832	32,832
Services	Benefits	14,797	19,083	19,214	19,214
	Operating Expenses	0	0	1,500	1,500
	Capital Outlay	0	0	1,500	1,500
	Total Expenditures	41,748	51,915	55,046	55,046
Institutional	Salaries	204,341	143,306	193,307	193,307
Support	Benefits	81,481	61,839	100,433	100,433
	Operating Expenses	20,674	6,025	43,067	43,067
	Capital Outlay	0	31,899	3,000	3,000
	Total Expenditures	306,496	243,069	339,807	339,807

Operation/ Maintenance Plant	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	52,352	1,750	0	0
	Capital Outlay	35,542	0	160,000	160,000
	Total Expenditures	87,894	1,750	160,000	160,000
Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Total Expenditures		1,276,112	1,241,188	1,669,040	1,669,040
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total One-Mill Expenditures and Transfers		1,276,112	1,241,188	1,669,040	1,669,040

WCCC Form 218c (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Restricted Fund

College:	<u>Casper College</u>	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Approved 2021-2022
Revenue	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	8,741,363	16,049,473	13,912,439	13,912,439
	State Grants and Contracts	2,192,387	2,363,729	2,328,589	2,328,589
	Local Grants and Contracts	333,624	348,922	373,394	373,394
	Private Gifts/Grants/Contracts	709,869	773,701	935,795	935,795
	Total Revenue	11,977,244	19,535,826	17,550,217	17,550,217
Other Funding Sources	Carryover	0	0	0	0
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	0	0	0	0
Total Restricted Funds Revenue and Other		11,977,244	19,535,826	17,550,217	17,550,217
Expenditures by Program	Instruction	1,644,568	2,012,765	1,638,071	1,638,071
	Research	0	0	0	0
	Public Service	94,298	93,518	89,055	89,055
	Academic Support	275,707	131,888	522,120	522,120
	Student Services	947,974	923,855	1,113,130	1,113,130
	Institutional Support	0	5,971,496	3,273,254	3,273,254
	Operations and Maint/Plant	0	0	0	0
	Scholarships & Fellowships	9,014,696	10,402,302	10,914,587	10,914,587
	Total Expenditures	11,977,244	19,535,826	17,550,217	17,550,217
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Expenditures	0	0	0	0
	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Expenditures & Transfers	0	0	0	0
Total Restricted Exp. & Tfrs. by Program		11,977,244	19,535,826	17,550,217	17,550,217
Expenditures by Series	Salaries	1,014,867	1,103,101	1,190,861	1,190,861
	Benefits	512,043	559,271	625,552	625,552
	Operating Expenses	10,097,093	14,074,791	15,045,448	15,045,448
	Capital Outlay	353,241	3,798,662	688,356	688,356
	Total Expenditures	11,977,244	19,535,826	17,550,217	17,550,217
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Restricted Exp. & Tfrs. by Series		11,977,244	19,535,826	17,550,217	17,550,217
Net Increase (Decrease)		0	(0)	0	0

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Revenue

College:	<u>Casper College</u>	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Approved 2021-2022
Revenue					
	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	8,741,363	16,049,473	13,912,439	13,912,439
	State Grants and Contracts	2,192,387	2,363,729	2,328,589	2,328,589
	Local Grants and Contracts	333,624	348,922	373,394	373,394
	Private Gift/Grants/Contracts	709,869	773,701	935,795	935,795
Total Revenue		11,977,244	19,535,826	17,550,217	17,550,217
Other Funding Sources					
	Carryover	0	0	0	0
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		0	0	0	0
Total Restrcted Funds Revenue and Other		11,977,244	19,535,826	17,550,217	17,550,217

WCCC Form 217e (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Expenditures

College:	<u>Casper College</u>	Actual 2019-2020	Estimated Actual 2020-2021	Tentative 2021-2022	Approved 2021-2022
Expenditures by Program					
Instruction	Salaries	222,807	254,499	283,706	283,706
All Other	Benefits	133,273	138,172	171,806	171,806
	Operating Expenses	501,755	431,220	441,973	441,973
	Capital Outlay	67,473	460,545	0	0
	Total Expenditures	925,308	1,284,436	897,485	897,485
Instruction	Salaries	0	0	0	0
Continuing	Benefits	0	0	0	0
Education	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction	Salaries	443,343	449,820	439,072	439,072
ABE, GED,	Benefits	239,626	254,362	266,014	266,014
ESL	Operating Expenses	36,291	24,147	35,500	35,500
	Capital Outlay	0	0	0	0
	Total Expenditures	719,260	728,329	740,586	740,586
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	0	0	0	0
All Other	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	58,132	57,802	54,738	54,738
Community	Benefits	23,032	21,981	21,817	21,817
Service	Operating Expenses	13,134	13,736	12,500	12,500
	Capital Outlay	0	0	0	0
	Total Expenditures	94,298	93,518	89,055	89,055
Academic	Salaries	3,735	0	61,500	61,500
Support	Benefits	0	0	28,803	28,803
	Operating Expenses	221,972	131,888	431,817	431,817
	Capital Outlay	50,000	0	0	0
	Total Expenditures	275,707	131,888	522,120	522,120
Student	Salaries	235,550	281,712	302,626	302,626
Services	Benefits	116,112	144,212	137,112	137,112
	Operating Expenses	360,545	341,569	573,392	573,392
	Capital Outlay	235,768	156,363	100,000	100,000
	Total Expenditures	947,974	923,855	1,113,130	1,113,130
Institutional	Salaries	0	10,135	0	0
Support	Benefits	0	545	0	0
	Operating Expenses	0	2,779,062	2,684,898	2,684,898
	Capital Outlay	0	3,181,755	588,356	588,356
	Total Expenditures	0	5,971,496	3,273,254	3,273,254

Operation/ Maintenance Plant	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Scholarships and Fellowships	Salaries	51,300	49,134	49,219	49,219
	Benefits	0	0	0	0
	Operating Expenses	8,963,397	10,353,169	10,865,368	10,865,368
	Capital Outlay	0	0	0	0
	Total Expenditures	9,014,696	10,402,302	10,914,587	10,914,587
Total Expenditures	11,977,244	19,535,826	17,550,217	17,550,217	
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Restricted Funds Exp. and Tfrs.	11,977,244	19,535,826	17,550,217	17,550,217	

WCCC Form 218e (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Plant Fund

College:	Casper College	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Approved 2021-2022
Revenue	Student Fees	588,745	594,696	600,000	600,000
	Debt Service	0	0	0	0
	State Appropriations	2,811,764	2,013,678	3,448,845	3,448,845
	Federal Appropriations	0	0	0	0
	Interest Income	172,180	47,621	110,000	110,000
	Other/Gifts	3,302,114	3,324,121	4,000,000	4,000,000
	Total Revenue	6,874,803	5,980,115	8,158,845	8,158,845
Other Funding Sources	Carryover	20,428,251	24,314,337	28,214,496	28,214,496
	Borrowing-External Agencies	0	0	0	0
	Transfers	0	0	0	0
	Total Other	20,428,251	24,314,337	28,214,496	28,214,496
Total Plant Funds Revenue and Other		27,303,054	30,294,452	36,373,341	36,373,341
Expenditures by Program	Land/Building Acquisition	0	0	0	0
	New Construction	0	0	0	0
	Remodeling/Renovation	2,927,030	2,068,946	4,000,000	4,000,000
	Debt Service	0	0	0	0
	Other	61,687	11,010	153,636	153,636
	Total Expenditures	2,988,717	2,079,956	4,153,636	4,153,636
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Plant Funds Exp. & Tfrs. by Program		2,988,717	2,079,956	4,153,636	4,153,636
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	61,687	11,010	253,636	253,636
	Capital Outlay	2,927,030	2,068,946	3,900,000	3,900,000
	Total Expenditures	2,988,717	2,079,956	4,153,636	4,153,636
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Plant Funds Exp. & Tfrs. by Series		2,988,717	2,079,956	4,153,636	4,153,636
Net Increase (Decrease)		24,314,337	28,214,496	32,219,705	32,219,705

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Plant Fund Revenue

College:	<u>Casper College</u>	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Approved 2021-2022
Revenue					
	Student Fees	588,745	594,696	600,000	600,000
	Debt Service	0	0	0	0
	Federal Appropriations	0	0	0	0
	Other investment Income	0	0	0	0
	Other/Gifts	3,302,114	3,324,121	4,000,000	4,000,000
State Appropriations	Supplemental Appropriation	2,811,764	2,013,678	3,448,845	3,448,845
	Contingency Reserve	0	0	0	0
	Interest Income	172,180	47,621	110,000	110,000
Total Revenue		6,874,803	5,980,115	8,158,845	8,158,845
Other Funding Sources	Carryover	20,428,251	24,314,337	28,214,496	28,214,496
	Borrowings-External Agencies	0	0	0	0
	Transfers	0	0	0	0
Total Other		20,428,251	24,314,337	28,214,496	28,214,496
Total Plant Funds Revenue and Other		27,303,054	30,294,452	36,373,341	36,373,341

WCCC Form 217f (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Plant Fund Expenditures

College:	<u>Casper College</u>	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Approved 2021-2022
Expenditures by Program					
Land/Bldg Acquisition	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
New Construction	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Remodeling/ Renovations	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	100,000	100,000
	Capital Outlay	2,927,030	2,068,946	3,900,000	3,900,000
	Total Expenditures	2,927,030	2,068,946	4,000,000	4,000,000
Debt Service	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	61,687	11,010	153,636	153,636
	Capital Outlay	0	0	0	0
	Total Expenditures	61,687	11,010	153,636	153,636
Total Expenditures		2,988,717	2,079,956	4,153,636	4,153,636
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Plant Funds Exp. and Transfers		2,988,717	2,079,956	4,153,636	4,153,636

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Loan Fund

College:	<u>Casper College</u>	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Approved 2021-2022
Revenue	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	0	0	0	0
	State Grants and Contracts	0	0	0	0
	Local Grants and Contracts	0	0	0	0
	Interest / Miscellaneous	1,290	301	1,000	1,000
	Total Revenue	1,290	301	1,000	1,000
Other Funding Sources	Carryover	190,737	90,322	100,755	100,755
	Transfers	35,295	37,262	40,000	40,000
	Other	0	0	0	0
	Total Other	226,032	127,584	140,755	140,755
Total Loan Funds Revenue and Other		227,322	127,885	141,755	141,755
Expenditures by Program	Civic Loan	0	130	500	500
	NDSL	0	0	0	0
	Total Expenditures	0	130	500	500
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Expenditures	0	0	0	0
	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Expenditures & Transfers	0	0	0	0
Total Loan Exp. & Tfrs. by Program		0	130	500	500
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	130	500	500
	Capital Outlay	0	0	0	0
	Total Expenditures	0	130	500	500
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	137,000	27,000	50,000	50,000
	Total Transfers	137,000	27,000	50,000	50,000
Total Loan Exp. & Tfrs. by Series		137,000	27,130	50,500	50,500
Net Increase (Decrease)		90,322	100,755	91,255	91,255

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Loan Fund Revenue

College:	<u>Casper College</u>	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Approved 2021-2022
Revenue					
	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	0	0	0	0
	State Grants and Contracts	0	0	0	0
	Interest	1,290	301	1,000	1,000
	Miscellaneous	0	0	0	0
Total Revenue		1,290	301	1,000	1,000
Other Funding Sources					
	Carryover	190,737	90,322	90,322	90,322
	Transfers	35,295	37,262	40,000	40,000
	Other	0	0	0	0
Total Other		226,032	127,584	130,322	130,322
Total Loan Funds Revenue and Other		227,322	127,885	131,322	131,322

WCCC Form 217e (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Loan Fund Expenditures

College:	<u>Casper College</u>	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Approved 2021-2022
Expenditures by Program					
Civic Loan	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	130	500	500
	Capital Outlay	0	0	0	0
	Total Expenditures	0	130	500	500
NDSL	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction ABE, GED, ESL	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service All Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service Community Service	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Academic Support	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Student Services	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Institutional Support	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0

Operation/ Maintenance Plant	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Total Expenditures		0	130	500	500
Transfers	Mandatory	0	0	0	0
	Non-mandatory	137,000	0	0	0
	Total Transfers	137,000	0	0	0
Auxiliary Enterprises	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	27,000	50,000	50,000
	Total Transfers	0	27,000	50,000	50,000
Total Loan Funds Exp. and Tfrs.		137,000	27,130	50,500	50,500

WCCC Form 218e (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Endowment Fund

College:	<u>Casper College</u>	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Approved 2021-2022
Revenue	State Matching Funds	-356,998	0	0	0
	Investment Income	53,213	5,943,983	1,000,000	1,000,000
	Private Gifts/Grants/Contracts	0	45,436	50,000	50,000
	Other	0	0	0	0
	Total Revenue	-303,785	5,989,419	1,050,000	1,050,000
Other Funding Sources	Carryover	17,218,220	15,805,912	21,004,892	21,004,892
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	17,218,220	15,805,912	21,004,892	21,004,892
Total Endowment Revenue and Other		16,914,435	21,795,331	22,054,892	22,054,892
Expenditures by Program	Instruction	0	0	0	0
	Research	0	0	0	0
	Public Service	0	0	0	0
	Academic Support	0	0	0	0
	Student Services	0	0	0	0
	Institutional Support	336,664	0	0	0
	Operations & Maint/Plant	0	0	0	0
	Scholarships & Fellowships	771,859	790,439	1,100,000	1,100,000
	Total Expenditures	1,108,523	790,439	1,100,000	1,100,000
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Expenditures	0	0	0	0
	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Expenditures and Transfers	0	0	0	0
Total Endowment Exp. & Tfrs. by Program		1,108,523	790,439	1,100,000	1,100,000
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	1,108,523	790,439	1,100,000	1,100,000
	Capital Outlay	0	0	0	0
	Total Expenditures	1,108,523	790,439	1,100,000	1,100,000
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Endowment Exp. & Tfrs. by Series		1,108,523	790,439	1,100,000	1,100,000
Net Increase (Decrease)		15,805,912	21,004,892	20,954,892	20,954,892

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Endowment Revenue

College:	<u>Casper College</u>	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Approved 2021-2022
Revenue	State Appropriation-Match	-356,998	0	0	0
	Investment Income	53,213	5,943,983	1,000,000	1,000,000
	Gifts	0	45,436	50,000	50,000
	Other	0	0	0	0
Total Revenue		-303,785	5,989,419	1,050,000	1,050,000
Other Funding Sources	Carryover	17,218,220	15,805,912	21,004,892	21,004,892
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		17,218,220	15,805,912	21,004,892	21,004,892
Total Endowment Revenue and Other		16,914,435	21,795,331	22,054,892	22,054,892

WCCC Form 217g (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Endowment Expenditures

College:	Casper College	Actual 2019-2020	Estimated 2020-2021	Tentative 2021-2022	Approved 2021-2022
Expenditures by Program					
Instruction	Salaries	0	0	0	0
All Other	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction	Salaries	0	0	0	0
Continuing	Benefits	0	0	0	0
Education	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction	Salaries	0	0	0	0
ABE, GED,	Benefits	0	0	0	0
ESL	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	0	0	0	0
All Other	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	0	0	0	0
Community	Benefits	0	0	0	0
Service	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Academic	Salaries	0	0	0	0
Support	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Student	Salaries	0	0	0	0
Services	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Institutional	Salaries	0	0	0	0
Support	Benefits	0	0	0	0
	Operating Expenses	336,664	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	336,664	0	0	0

Operation/ Maintenance Plant	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	771,859	790,439	1,100,000	1,100,000
	Capital Outlay	0	0	0	0
	Total Expenditures	771,859	790,439	1,100,000	1,100,000
Total Expenditures		1,108,523	790,439	1,100,000	1,100,000
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
<hr/>					
Auxiliary Enterprises	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Endowment Exp. and Tfrs.		1,108,523	790,439	1,100,000	1,100,000
<hr/>					
WCCC Form 218g (Reviewed Feb 2013)				Date Prepared:	

WYOMING COMMUNITY COLLEGE SYSTEM
College: Casper College

Bond Issue Summary
 General Obligation Bonds

2021 - 2022

Name of Issue	Issue Date	Date Due	Interest Rate	Amount of Issue	Balance Outstanding 7/1/2021	Bond Retirement This Period	Interest Due This Period
June 2009 G O Bonds	6/15/2009		4.6%	11,130,000	7,170,000	415,000	339,309
July 2010 G O Bonds	7/20/2010		3.5%	23,870,000	15,830,000	885,000	638,955
Total Required				35,000,000	23,000,000	1,300,000	978,263
Est impact of sequestration \$18,569							

WYOMING COMMUNITY COLLEGE SYSTEM
College: Casper College

Statement of Borrowing Capacity
As of July 1, 2021

2021 - 2022

Certified Assessed Valuation of College District for Budget Year		1,168,102,241
Debt Limit: 4% of Assessed Valuation		46,724,090
Less: Bond Principal Outstanding, June 30, 2021	23,000,000	
Less: Cash Balance on Hand for Payment of Bond Principal (estimated)	<u>9,561,667</u>	
Outstanding Bonds Minus Cash Balance		<u>-13,438,333</u>
Legal Debt Margin		<u><u>33,285,756</u></u>

WCCC Form 226 (Reviewed Dec 2017)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM
College: Casper College

Bond Issue Summary
 Revenue Bonds **2021 - 2022**

Name of Issue	Issue Date	Date Due	Interest Rate	Amount of Issue	Balance Outstanding 7/1/2021	Bond Retirement This Period	Interest Due This Period
Revenue Bonds	2010		4.24%	22,365,000	17,195,000	620,000	752,937
Total Required				22,365,000	17,195,000	620,000	752,937
Est impact of sequestration \$22,421							