



Adopted by the
Casper College
District Board
July 21, 2020

Casper College

Community College District Annual Budget
Fiscal Year Beginning July 1, 2020 and Ending June 30, 2021

**COMMUNITY COLLEGE DISTRICT
ANNUAL BUDGET**

For the

Fiscal Year Beginning July 1, 2020 and Ending June 30, 2021

CASPER COLLEGE

Adopted by the
Casper College District Board of Trustees

July 21, 2020

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.

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CASPER COLLEGE BUDGET MESSAGE

Fiscal Year Ending June 30, 2021

Members of the District Board:

A brief overview of the proposed annual budget for the Fiscal Year 2021 is included below and is followed by more detail in subsequent sections of the document.

REVENUE:

STATE APPROPRIATIONS:

OPERATING FUND - The FY 21 state appropriation funding included in the FY 21 budget has been reduced by 10%; \$1.9 million. The reduction has been partially offset by one-time funds of \$754,00 approved in the recent legislative session. The estimated amount for FY 21 includes all categories: general state aid, completion funding state aid, and supplemental state aid for health insurance cost reimbursement, reimbursement for a portion of the costs associated with retiree health insurance, and for the employers' increased share for retirement contributions. The funds available for reimbursement have also been reduced to reflect anticipated cuts. The appropriation also includes funding from the Wyoming Investment in Nursing Program of \$85,000 to support a faculty position.

PLANT FUNDS - Casper College will receive funding in FY 21 for projects approved on a reimbursement basis beginning July 1, 2020. Projects for FY 21 were submitted for approval in June 2020. The amount appropriated for the 2021 – 2022 Biennium was initially approved at approximately \$6.1 million. However, the appropriation has been reduced by 10%. Expenditures budgeted in the plant fund include projects anticipated to be completed during FY 21.

Payments made to the Casper College Foundation are included within the Plant Funds expenditure budget. The payments total just over \$256,588 with interest expense of approximately \$43,362. As of June 30, 2021, there will be three years remaining in the payment schedule.

LOCAL TAX REVENUE:

OPERATING FUND – The revenue estimated from the mill levy assessed on local property is slightly higher than FY 20 based upon the most recent communication from the county assessor. The amount received from motor vehicle fees is currently estimated at \$1,200,000; an increase of 5% over FY20.

OPTIONAL ONE-MILL FUND – An estimate based upon a slightly higher assessed valuation is incorporated for funds received from the mill levy. Revenue from student fees for digital technology support for FY 21 is estimated at \$215,000. The Board of Trustees approved an additional increase in mandatory fee assessments for FY 21 to be directed to support digital technology. One-mill funds are also available to support operational costs, renovations, and deferred maintenance of college facilities. This includes an increase approved by the Board for

FY 21. Over \$1.3 million in salaries and benefits as well as related departmental operating costs are included in the budget of the One-Mill fund.

STUDENT PAYMENTS:

OPERATING & AUXILIARY FUNDS - Tuition rates authorized by the Wyoming Community College Commission remain at FY 20 rates. Budget estimates for tuition and fees include a 10% decrease from FY 20 budgeted enrollment levels. The Board approved an increase in mandatory fee assessments for FY 21 to be directed to support digital technology infrastructure for students.

Housing rates were increased by approximately 2.19% for a double room in the Residence Hall. Rates for apartments were not increased. Rates for board plans were increased by approximately 2.94% based upon anticipated increases in operational costs and meal plan structure.

EXPENDITURES:

Salaries and Benefit expenditures are approximately 77% of the proposed Operating Fund Budget.

The employee group health insurance premiums will increase effective August 1, 2020, and this increase is reflected in expenditures.

Operating expense budgets have been reduced to meet available funding sources. Because of expected reductions in both state appropriations and enrollment departments will continue to analyze their operating budgets to identify further reductions. A budget for contingencies is included within the budget and is available for unanticipated needs that may arise during the year.

The FY 21 Budget includes a \$300,000 allocation for instructional capital outlay requests and technology support; \$260,000 for the purchase of equipment necessary for technology infrastructure and \$40,000 for equipment in instructional areas

DEBT SERVICE - The outstanding balance of the General Obligation bonds is \$24,120,000. The levy for debt service will remain at 1.89 mills for FY 21. Payments to be made in FY 21, net of the Build America Bond interest subsidy total \$2,223,786. The amount to be paid against the principal is \$1,255,000.

The outstanding balance of the revenue bonds as of July 1, 2020, is \$17,790,000. The total amount of debt service required for the revenue bonds is \$1,370,312. Debt service required for the revenue bonds receives support from the Casper College Foundation of \$650,000. The debt service payment in FY 21 net of the Foundation grant and the Build American Bond interest subsidy is \$720,312.

RESTRICTED FUNDS

The Restricted Fund's budget for FY 21 is comprised of several funding sources – federal, state, local, and private. The FY 21 budget for federal funding includes the following new grant applications:

- U.S. Department of Education – TRIO Student Support Services - \$239,500
- U.S. Department of Education – Veteran’s Program - \$160, 000
- U.S. Department of Justice - Violence Against Women - \$250,000

- National Endowment for the Arts – Creative Music Program - \$10,000

Also, the college will receive funds for the Perkins Allocation grant, Adult Basic Education grants, Gear Up, Department of Labor H-1B America's 8Promise grant, Wyoming Arts Council and Wyoming Humanities Council grants, Wyoming NASA Space grant, CNCS Service Learning Initiative grant, and Title IV student financial aid. During FY 20, Casper College was awarded \$685,006 through the CARES act for Higher Education Emergency Relief. An estimated \$685,006 has been budgeted for FY21. The CARES act also awarded \$685,006 in Emergency Student Aid. An estimated \$685,006 of these awards has been budgeted for FY21. The total budget for federal funding is \$8,832,816 as compared to \$9,317,816 for FY 21

State restricted funds include the following grants: Wyoming Investment in Nursing (\$91,285), Excellence in Higher Education (\$348,185), ABE – State Grant (\$138,723), Library (\$153,515), Wyoming Works Scholarships (\$116,000), Wyoming Cultural Trust Fund grant (\$8,000), Wyoming Department of Health Community EMS Program (\$17,040), Wyoming Office of Tourism Rodeo grant (\$15,000), and Hathaway (\$1.4M). The total budget for state funding is \$2,292,748. This is an increase of \$86,000 over the FY 20 budget of \$2,090,516.

Local restricted funds include funding for the adult basic education institutional match (\$310,005), FSEOG institutional match (\$24,750), and local support for the Humanities Festival (\$1,500).

Private restricted funds include funding for the Jazz Festival, the Humanities Festival, various veteran's programs, Sign Fest V, T-Bird Concessions, various BOCES grants, the Tate Museum, Osher Life Long Learning, the Math & Tech Conference, the Literary Conference, the Lamb and Pig Sale, the Campus Kitchen at Casper College, Gear Up private grants, the Tate Como Bluffs Project, and the Casper College Contributors. The total budget for private funding is \$931,123.

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 2020-2021 fiscal year ending June 30, 2021, 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, 2020, 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	13,049,936	49,819,754	62,869,690	7,777,220	58,965,752
Plant Funds	24,314,337	6,393,500	30,707,837	0	3,053,636
Loan Funds	90,322	41,000	131,322	0	500
Endowment Funds	14,721,683	1,050,000	15,771,683	0	1,100,000
Total	52,176,278	57,304,254	109,480,532	7,777,220	63,119,888
Debt Service (G.O.)				2,223,786	2,223,786
Central Wy. BOCES				771,722	771,722

* 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, 2020,

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

EXPENDITURE AUTHORITY RESOLUTION

WHEREAS, on the 21st day of July, 2020, 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, 2021.

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, 2020 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, 2021.

BE IT FURTHER RESOLVED, that the following appropriations be made for the 2020/2021 fiscal year ending June 30, 2020, and that the expenditures be limited to the amount appropriated herein.

Dated this 21st day of July, 2020.

Attest:

[Redacted signature area]

EXPENDITURE AUTHORITY

CURRENT FUNDS...\$ 58,965,752

PLANT FUNDS.....\$ 3,053,636

LOAN FUNDS.....\$ 500

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

DEBT SERVICE.....\$ 2,223,786

TOTAL - ALL.....\$ 65,343,674

RESOLUTION TO PROVIDE INCOME

WHEREAS, on the 21st day of July, 2020, this Board adopted a college budget for the 2020/2021 fiscal year ending June 30, 2021, calling for the following appropriations:

Current Funds.....	\$ 58,965,752
Plant Funds.....	\$ 3,053,636
Loan Funds.....	\$ 500
Endowment Funds.....	\$ 1,100,000
Debt Service.....	\$ 2,223,786
TOTAL	\$ 65,343,674

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, 2021, as shown opposite each fund amounts to be raised by taxes:

	Amount to be raised	
Current Funds.....	\$ 6,233,776	4 mills
	1,543,444	1 mill
Debt Service.....		1.89 mills
Interest.....	\$ 1,255,000	
Principal.....	968,786	
Central Wyo. BOCES	\$ 771,722	.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, 2021.

Dated this 21st day of July, 2020.

Attest



WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Total Current Funds

College:	<u>Casper College</u>	Actual 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue	Tuition and Fees	8,197,094	8,885,498	7,788,989	7,788,989
	State Appropriations	24,526,309	25,361,331	22,874,030	22,874,030
	Local Appropriations	7,587,287	7,830,770	7,777,220	7,777,220
	Federal Grants and Contracts	7,804,087	8,741,363	9,317,816	9,317,816
	State Grants and Contracts	1,962,788	2,192,387	2,292,748	2,292,748
	Local Grants and Contracts	300,351	333,624	336,255	336,255
	Private Gifts/Grants/Contracts	598,020	709,869	931,123	931,123
	Endowment Income	0	0	0	0
	Sales & Services/Educ Act.	46,342	35,900	45,000	45,000
	Sales & Services/Aux Enter	3,591,254	3,157,404	3,940,493	3,940,493
	Other Sources	1,528,776	1,327,728	1,678,300	1,678,300
	Total Revenue	56,142,308	58,575,875	56,981,974	56,981,974
Other Funding Sources	Carryover	9,431,115	10,458,148	13,049,937	13,049,937
	Transfers	0	137,000	400,000	400,000
	Other	128,398	194,364	215,000	215,000
	Total Other	9,559,513	10,789,512	13,664,937	13,664,937
Total Current Funds Revenue and Other		65,701,821	69,365,386	70,646,911	70,646,911
Expenditures by Program	Instruction	19,100,354	19,087,652	18,185,587	18,185,587
	Research	0	0	0	0
	Public Service	324,876	266,167	377,669	377,669
	Academic Support	5,145,066	5,246,980	5,164,467	5,164,467
	Student Services	4,135,853	4,498,118	5,863,343	5,863,343
	Institutional Support	7,257,477	6,575,138	7,729,911	7,729,911
	Operations and Maint/Plant	5,490,902	5,838,720	5,934,935	5,934,935
	Scholarships & Fellowships	9,545,434	10,739,495	10,704,864	10,704,864
	Total Expenditures	50,999,962	52,252,269	53,960,776	53,960,776
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	400,000	400,000
	Total Transfers	0	0	400,000	400,000
Auxiliary Enterprises	Expenditures	4,243,709	4,063,181	4,604,976	4,604,976
	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Expenditures & Transfers	4,243,709	4,063,181	4,604,976	4,604,976
Total Current Funds Exp & Transfers		55,243,672	56,315,451	58,965,752	58,965,752
Expenditures by Series	Salaries	23,361,135	23,450,640	22,850,980	22,850,980
	Benefits	10,515,811	10,906,897	11,998,019	11,998,019
	Operating Expenses	20,505,370	21,236,495	23,081,153	23,081,153
	Capital Outlay	861,356	721,419	635,600	635,600
	Total Expenditures	55,243,672	56,315,451	58,565,752	58,565,752
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	400,000	400,000
	Total Transfers	0	0	400,000	400,000
Total Current Funds Exp & Transfers		55,243,672	56,315,451	58,965,752	58,965,752
Net Increase (Decrease)		10,458,149	13,049,936	11,681,158	11,681,158

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Revenue

College:	Casper College	Actual 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue					
Tuition, Fees	Credit Tuition, In-State	5,420,076	5,930,247	5,087,264	5,087,264
	Credit Tuition, Out-of-District	0	0	0	0
	Credit Tuition, Out-State	453,758	520,082	425,250	425,250
	Credit Tuition, WUE	565,344	692,374	440,984	440,984
	Continuing Education Tuition	293,533	312,888	290,000	290,000
	Community Services Tuition	180,268	73,472	235,000	235,000
	Student Fees	0	0	0	0
	Course Fees	1,049,905	1,123,699	1,103,684	1,103,684
	Other Fees	234,210	232,736	206,807	206,807
State Appropriations	State Aid Appropriation	24,526,309	20,545,982	22,874,030	22,874,030
	Supplemental Appropriation	0	4,815,349	0	0
	Other State Revenue	0	0	0	0
Local Appropriations	Mill Levy, Four-Mill	4,933,528	5,060,482	5,033,776	5,033,776
	Mill Levy, Optional	1,232,958	1,264,747	1,258,444	1,258,444
	Motor Vehicle Fees	1,420,800	1,505,541	1,485,000	1,485,000
	Other Local Revenue	0	0	0	0
Federal Grants and Contracts		7,804,087	8,741,363	9,317,816	9,317,816
State Grants and Contracts		1,962,788	2,192,387	2,292,748	2,292,748
Local Grants and Contracts BOCES/BOCHES		300,351	333,624	336,255	336,255
Private Grants/Gifts/Contracts		598,020	709,869	931,123	931,123
Endowment Income	Unrestricted				
	Restricted				
	Other Income				
Sales/Service Educational Activities	Instruction	46,342	35,900	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	632,233	525,242	618,000	618,000
	Food Service	1,057,305	887,693	1,222,920	1,222,920
	Residence Halls	1,554,832	1,444,102	1,749,573	1,749,573
	Bookstores	0	0	0	0
	Copy Centers	0	0	0	0
	Motor Pool	0	0	0	0
	Early Childhood Center	216,885	235,369	220,000	220,000
	Other	130,000	65,000	130,000	130,000
Other Sources	Gate Receipts	24,243	23,098	30,000	30,000
	Investment Income	75,100	160,672	83,000	83,000
	Miscellaneous Deposits	1,429,433	1,143,958	1,565,300	1,565,300
Total Revenue		56,142,308	58,575,876	56,981,974	56,981,974
Other Funding Sources	Carryover	9,431,115	10,458,148	13,049,937	13,049,937
	Transfers	0	137,000	400,000	400,000
	Other	128,398	194,364	215,000	215,000
Total Other		9,559,513	10,789,512	13,664,937	13,664,937
Total Current Funds Revenue and Other		65,701,821	69,365,387	70,646,911	70,646,911

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Expenditures

College:	Casper College	Actual 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
Expenditures by Program					
Instruction	Salaries	11,375,938	11,342,524	10,376,298	10,376,298
All Other	Benefits	4,596,238	4,746,965	4,896,685	4,896,685
	Operating Expenses	1,528,225	1,308,062	1,299,887	1,299,887
	Capital Outlay	39,614	119,396	47,500	47,500
	Total Expenditures	17,540,015	17,516,948	16,620,370	16,620,370
Instruction	Salaries	217,293	238,854	211,609	211,609
Continuing	Benefits	102,647	119,841	135,338	135,338
Education	Operating Expenses	157,617	173,658	159,500	159,500
	Capital Outlay	35,441	4,465	0	0
	Total Expenditures	512,998	536,819	506,447	506,447
Instruction	Salaries	492,779	462,287	490,696	490,696
ABE, GED,	Benefits	217,682	239,626	209,792	209,792
ESL	Operating Expenses	336,879	331,972	358,283	358,283
	Capital Outlay	0	0	0	0
	Total Expenditures	1,047,341	1,033,885	1,058,771	1,058,771
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	184,773	165,579	223,601	223,601
Community	Benefits	76,516	79,271	105,093	105,093
Service	Operating Expenses	60,269	21,317	48,975	48,975
	Capital Outlay	3,319	0	0	0
	Total Expenditures	324,876	266,167	377,669	377,669
Academic	Salaries	2,561,294	2,571,993	2,475,951	2,475,951
Support	Benefits	1,182,057	1,219,103	1,279,900	1,279,900
	Operating Expenses	1,059,719	1,163,289	1,113,615	1,113,615
	Capital Outlay	341,995	292,595	295,000	295,000
	Total Expenditures	5,145,066	5,246,980	5,164,467	5,164,467
Student	Salaries	2,177,883	2,305,412	2,721,210	2,721,210
Services	Benefits	1,043,140	1,118,840	1,538,946	1,538,946
	Operating Expenses	716,316	824,972	1,463,087	1,463,087
	Capital Outlay	198,515	248,894	140,100	140,100
	Total Expenditures	4,135,853	4,498,118	5,863,343	5,863,343
Institutional	Salaries	3,441,884	3,278,381	3,263,235	3,263,235
Support	Benefits	1,629,465	1,571,222	1,768,693	1,768,693
	Operating Expenses	2,087,967	1,720,004	2,694,983	2,694,983
	Capital Outlay	98,161	5,531	3,000	3,000
	Total Expenditures	7,257,477	6,575,138	7,729,911	7,729,911

Operation/ Maintenance Plant	Salaries	2,054,009	2,298,556	2,166,310	2,166,310
	Benefits	1,236,226	1,422,789	1,457,188	1,457,188
	Operating Expenses	2,056,356	2,090,325	2,161,437	2,161,437
	Capital Outlay	144,311	27,050	150,000	150,000
	Total Expenditures	5,490,902	5,838,720	5,934,935	5,934,935
Scholarships and Fellowships	Salaries	55,121	51,300	85,467	85,467
	Benefits	(9,198)	0	105,216	105,216
	Operating Expenses	9,499,512	10,688,195	10,514,181	10,514,181
	Capital Outlay	0	0	0	0
	Total Expenditures	9,545,435	10,739,495	10,704,864	10,704,864
Total Expenditures	50,999,963	52,252,269	53,960,776	53,960,776	
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	400,000	400,000
	Total Transfers	0	0	400,000	400,000
Auxiliary Enterprises	Salaries	800,162	735,754	836,603	836,603
	Benefits	441,037	389,239	501,168	501,168
	Operating Expenses	3,002,510	2,914,700	3,267,205	3,267,205
	Capital Outlay	0	23,488	0	0
	Total Expenditures	4,243,709	4,063,181	4,604,976	4,604,976
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	55,243,673	56,315,451	58,965,752	58,965,752	

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted Operating Fund

College:	<u>Casper College</u>	Actual 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue	Tuition and Fees	8,197,094	8,885,498	7,788,989	7,788,989
	State Appropriations	24,526,309	25,361,331	22,874,030	22,874,030
	Local Appropriations	6,070,168	6,264,915	6,233,776	6,233,776
	Sales & Services/Educ Act.	46,342	35,900	45,000	45,000
	Other Sources	800,384	737,782	974,300	974,300
	Total Revenue	39,640,297	41,285,426	37,916,095	37,916,095
Other Funding Sources	Carryover	5,003,849	5,660,787	7,947,300	7,947,300
	Transfers	0	0	400,000	400,000
	Other	0	0	0	0
	Total Other	5,003,849	5,660,787	8,347,300	8,347,300
Total Operating Fund Revenue and Other		44,644,146	46,946,213	46,263,395	46,263,395
Expenditures by Program	Instruction	17,408,866	17,355,425	16,551,793	16,551,793
	Research	0	0	0	0
	Public Service	227,401	171,869	276,694	276,694
	Academic Support	4,144,521	4,218,958	3,900,729	3,900,729
	Student Services	3,339,131	3,508,396	4,005,455	4,005,455
	Institutional Support	6,843,810	6,268,643	6,565,200	6,565,200
	Operations and Maint/Plant	5,453,978	5,750,826	5,784,935	5,784,935
	Scholarships & Fellowships	1,565,651	1,724,798	2,213,715	2,213,715
	Total Expenditures	38,983,359	38,998,914	39,298,522	39,298,522
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		38,983,359	38,998,914	39,298,522	39,298,522
Expenditures by Series	Salaries	20,857,361	21,048,390	19,750,152	19,750,152
	Benefits	9,285,358	9,710,735	10,394,816	10,394,816
	Operating Expenses	8,263,688	7,932,842	8,853,554	8,853,554
	Capital Outlay	576,952	306,948	300,000	300,000
	Total Expenditures	38,983,359	38,998,914	39,298,522	39,298,522
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		38,983,359	38,998,914	39,298,522	39,298,522
Net Increase (Decrease)		5,660,787	7,947,300	6,964,873	6,964,873

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Revenue

College:	<u>Casper College</u>	Actual 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue					
Tuition, Fees	Credit Tuition, In-State	5,420,076	5,930,247	5,087,264	5,087,264
	Credit Tuition, Out-of-District	0	0	0	0
	Credit Tuition, Out-State	453,758	520,082	425,250	425,250
	Credit Tuition, WUE	565,344	692,374	440,984	440,984
	Continuing Education Tuition	293,533	312,888	290,000	290,000
	Community Services Tuition	180,268	73,472	235,000	235,000
	Student Fees	0	0	0	0
	Course Fees	1,049,905	1,123,699	1,103,684	1,103,684
	Other Fees	234,210	232,736	206,807	206,807
State Appropriations	State Aid Appropriation	24,526,309	20,545,982	22,874,030	22,874,030
	Supplemental Appropriation	0	4,815,349	0	0
	Other State Revenue	0	0	0	0
Local Appropriations	Mill Levy, Four-Mill	4,933,528	5,060,482	5,033,776	5,033,776
	Motor Vehicle Fees	1,136,640	1,204,433	1,200,000	1,200,000
	Other Local Revenue	0	0	0	0
Sales/Service Educational Activities	Instruction	46,342	35,900	45,000	45,000
	Research	0	0	0	0
	Public Service	0	0	0	0
	Other	0	0	0	0
Other Sources	Gate Receipts	24,243	23,098	30,000	30,000
	Investment Income	12,417	90,653	50,000	50,000
	Miscellaneous Deposits	763,724	624,031	894,300	894,300
Total Revenue		39,640,297	41,285,426	37,916,095	37,916,095
Other Funding Sources	Carryover	5,003,849	5,660,787	7,947,300	7,947,300
	Transfers	0	0	400,000	400,000
	Other	0	0	0	0
Total Other		5,003,849	5,660,787	8,347,300	8,347,300
Total Operating Fund Revenue and Other		44,644,146	46,946,213	46,263,395	46,263,395

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Expenditures

College:	<u>Casper College</u>	Actual 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
Expenditures by Program					
Instruction	Salaries	11,100,448	11,059,059	10,050,812	10,050,812
All Other	Benefits	4,445,579	4,588,511	4,711,637	4,711,637
	Operating Expenses	983,053	804,489	932,892	932,892
	Capital Outlay	8,381	51,923	40,000	40,000
	Total Expenditures	16,537,461	16,503,981	15,735,342	15,735,342
Instruction	Salaries	217,293	238,854	211,609	211,609
Continuing	Benefits	102,647	119,841	135,338	135,338
Education	Operating Expenses	157,617	173,658	159,500	159,500
	Capital Outlay	35,441	4,465	0	0
	Total Expenditures	512,998	536,819	506,447	506,447
Instruction	Salaries	64,747	18,944	0	0
ABE, GED,	Benefits	3,553	0	0	0
ESL	Operating Expenses	290,108	295,681	310,005	310,005
	Capital Outlay	0	0	0	0
	Total Expenditures	358,408	314,625	310,005	310,005
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	128,591	107,446	160,601	160,601
Community	Benefits	55,904	56,240	81,093	81,093
Service	Operating Expenses	42,906	8,183	35,000	35,000
	Capital Outlay	0	0	0	0
	Total Expenditures	227,401	171,869	276,694	276,694
Academic	Salaries	2,158,377	2,208,579	1,981,919	1,981,919
Support	Benefits	1,002,130	1,045,682	1,053,350	1,053,350
	Operating Expenses	651,604	724,301	605,459	605,459
	Capital Outlay	332,410	240,395	260,000	260,000
	Total Expenditures	4,144,521	4,218,958	3,900,729	3,900,729
Student	Salaries	1,948,840	2,042,911	2,181,329	2,181,329
Services	Benefits	933,211	987,931	1,227,813	1,227,813
	Operating Expenses	451,665	464,427	596,313	596,313
	Capital Outlay	5,415	13,126	0	0
	Total Expenditures	3,339,131	3,508,396	4,005,455	4,005,455
Institutional	Salaries	3,185,057	3,074,040	2,975,104	2,975,104
Support	Benefits	1,515,306	1,489,741	1,623,181	1,623,181
	Operating Expenses	2,069,824	1,699,330	1,966,916	1,966,916
	Capital Outlay	73,624	5,531	0	0
	Total Expenditures	6,843,810	6,268,643	6,565,200	6,565,200

Operation/ Maintenance Plant	Salaries	2,054,009	2,298,556	2,166,310	2,166,310
	Benefits	1,236,226	1,422,789	1,457,188	1,457,188
	Operating Expenses	2,042,062	2,037,973	2,161,437	2,161,437
	Capital Outlay	121,681	(8,492)	0	0
	Total Expenditures	5,453,978	5,750,826	5,784,935	5,784,935
Scholarships and Fellowships	Salaries	0	0	22,467	22,467
	Benefits	(9,198)	0	105,216	105,216
	Operating Expenses	1,574,849	1,724,798	2,086,032	2,086,032
	Capital Outlay	0	0	0	0
	Total Expenditures	1,565,651	1,724,798	2,213,715	2,213,715
Total Expenditures		38,983,359	38,998,914	39,298,522	39,298,522
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Operating Fund Exp. and Transfers		38,983,359	38,998,914	39,298,522	39,298,522

WCCC Form 218 (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted Auxiliary Fund

College:	<u>Casper College</u>	Actual 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue	Sales & Services/Auxiliary Enterpri	3,591,254	3,157,405	3,940,493	3,940,493
Student Fees	Other Sources	707,335	563,306	684,000	684,000
	Total Revenue	4,298,589	3,720,711	4,624,493	4,624,493
Other Funding Sources	Carryover	2,404,091	2,458,970	2,253,500	2,253,500
	Transfers	0	137,000	0	0
	Other	0	0	0	0
	Total Other	2,404,091	2,595,970	2,253,500	2,253,500
Total Auxiliary Revenue and Other		6,702,680	6,316,681	6,877,993	6,877,993
Expenditures by Program	Auxiliary Enterprises, Student	4,243,709	2,676,391	3,217,760	3,217,760
	Auxiliary Enterprises, Faculty/Staff	0	1,386,790	1,387,216	1,387,216
	Total Expenditures	4,243,709	4,063,181	4,604,976	4,604,976
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		4,243,709	4,063,181	4,604,976	4,604,976
Expenditures by Series	Salaries	800,162	735,754	836,603	836,603
	Benefits	441,037	389,239	501,168	501,168
	Operating Expenses	3,002,510	2,914,700	3,267,205	3,267,205
	Capital Outlay	0	23,488	0	0
	Total Expenditures	4,243,709	4,063,181	4,604,976	4,604,976
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 Series		4,243,709	4,063,181	4,604,976	4,604,976
Net Increase (Decrease)		2,458,970	2,253,500	2,273,017	2,273,017

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Auxiliary Fund Revenue

College:	<u>Casper College</u>	Actual 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue					
Sales/Service	Student Center	632,233	525,242	618,000	618,000
	Food Service	1,057,305	887,693	1,222,920	1,222,920
	Residence Halls	1,554,832	1,444,102	1,749,573	1,749,573
	Bookstores				
	Copy Center				
	Motor Pool				
	Early Childhood Center	216,885	235,369	220,000	220,000
	Other	130,000	65,000	130,000	130,000
Other Sources	Gate Receipts				
	Investment Income	41,626	43,379	13,000	13,000
	Miscellaneous Deposits	665,709	519,927	671,000	671,000
Total Revenue		4,298,589	3,720,711	4,624,493	4,624,493
Other Funding Sources	Carryover	2,404,091	2,458,970	2,253,500	2,253,500
	Transfers	0	137,000	0	0
	Other	0	0	0	0
Total Other		2,404,091	2,595,970	2,253,500	2,253,500
Total Auxiliary Fund Revenue and Other		6,702,680	6,316,681	6,877,993	6,877,993

WCCC Form 217b (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Auxiliary Fund Expenditures

College:	Casper College	Actual 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
Expenditures by Program					
Student	Salaries	205,830	212,771	187,485	187,485
Student Center	Benefits	98,221	96,438	97,213	97,213
	Operating Expenses	218,052	112,688	256,757	256,757
	Capital Outlay	0	0	0	0
	Total Expenditures	522,103	421,897	541,455	541,455
Student	Salaries	10,000	6,000	10,000	10,000
Food Service	Benefits	0	0	0	0
	Operating Expenses	880,613	810,568	999,580	999,580
	Capital Outlay	0	2,194	0	0
	Total Expenditures	890,613	818,762	1,009,580	1,009,580
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	274,153	190,254	308,463	308,463
Housing	Benefits	155,308	108,566	200,680	200,680
	Operating Expenses	488,808	558,463	568,162	568,162
	Capital Outlay	0	21,294	0	0
	Total Expenditures	918,269	878,576	1,077,306	1,077,306
Student Early	Salaries	310,179	326,730	330,655	330,655
Childhood	Benefits	187,508	184,235	203,274	203,274
Center	Operating Expenses	51,706	46,191	55,490	55,490
	Capital Outlay	0	0	0	0
	Total Expenditures	549,393	557,156	589,420	589,420
Student	Salaries	0	0	0	0
All Other	Benefits	0	0	0	0
	Operating Expenses	1,363,331	1,386,790	1,387,216	1,387,216
	Capital Outlay	0	0	0	0
	Total Expenditures	1,363,331	1,386,790	1,387,216	1,387,216
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		4,243,709	4,063,181	4,604,976	4,604,976
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Auxiliary Fund Exp. and Transfers		4,243,709	4,063,181	4,604,976	4,604,976

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted One-Mill Fund

College:	<u>Casper College</u>	Actual 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue	Local Appropriations	1,517,118	1,565,855	1,543,444	1,543,444
	Other Sources	21,057	26,640	20,000	20,000
	Total Revenue	1,538,176	1,592,495	1,563,444	1,563,444
Other Funding Sources	Carryover	2,023,175	2,338,390	2,849,137	2,849,137
	Transfers	0	0	0	0
	Other	128,398	194,364	215,000	215,000
	Total Other	2,151,573	2,532,754	3,064,137	3,064,137
Total One-Mill Revenue and Other		3,689,749	4,125,249	4,627,581	4,627,581
Expenditures by Program	Instruction	82,824	87,659	94,171	94,171
	Research	0	0	0	0
	Public Service	0	0	0	0
	Academic Support	767,950	752,316	1,005,452	1,005,452
	Student Services	49,994	41,748	54,979	54,979
	Institutional Support	413,667	306,496	479,710	479,710
	Operations and Maint/Plant	36,924	87,894	150,000	150,000
	Scholarships & Fellowships	0	0	0	0
	Total Expenditures	1,351,358	1,276,112	1,784,312	1,784,312
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		1,351,358	1,276,112	1,784,312	1,784,312
Expenditures by Series	Salaries	745,661	651,629	866,490	866,490
	Benefits	332,892	294,881	415,386	415,386
	Operating Expenses	216,054	291,860	305,437	305,437
	Capital Outlay	56,752	37,742	197,000	197,000
	Total Expenditures	1,351,358	1,276,112	1,784,312	1,784,312
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	400,000	400,000
	Total Transfers	0	0	400,000	400,000
Total One-Mill Exp. & Tftrs. by Series		1,351,358	1,276,112	2,184,312	2,184,312
Net Increase (Decrease)		2,338,390	2,849,137	2,443,268	2,443,268

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted One-Mill Fund Revenue

College:	<u>Casper College</u>	Actual 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue					
Local	Mill levy	0	0	0	0
Appropriations	Optional Mill	1,232,958	1,264,747	1,258,444	1,258,444
	Motor Vehicle Fees	284,160	301,108	285,000	285,000
	Other -Fees				
Other Sources	Investment Income	21,057	26,640	20,000	20,000
Total Revenue		1,538,176	1,592,495	1,563,444	1,563,444
Other Funding Sources	Carryover	2,023,175	2,338,390	2,849,137	2,849,137
	Transfers				0
	Other	128,398	194,364	215,000	215,000
Total Other		2,151,573	2,532,754	3,064,137	3,064,137
Total One-Mill Revenue and Other		3,689,749	4,125,249	4,627,581	4,627,581

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 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
Expenditures by Program					
Instruction	Salaries	53,917	60,659	54,995	54,995
All Other	Benefits	21,811	25,182	24,176	24,176
	Operating Expenses	7,096	1,818	7,500	7,500
	Capital Outlay	0	0	7,500	7,500
	Total Expenditures	82,824	87,659	94,171	94,171
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	402,917	359,678	490,532	490,532
Support	Benefits	179,927	173,421	226,550	226,550
	Operating Expenses	175,520	217,016	253,370	253,370
	Capital Outlay	9,585	2,200	35,000	35,000
	Total Expenditures	767,950	752,316	1,005,452	1,005,452
Student	Salaries	32,000	26,951	32,832	32,832
Services	Benefits	16,994	14,797	19,147	19,147
	Operating Expenses	1,000	0	1,500	1,500
	Capital Outlay	0	0	1,500	1,500
	Total Expenditures	49,994	41,748	54,979	54,979
Institutional	Salaries	256,827	204,341	288,130	288,130
Support	Benefits	114,160	81,481	145,513	145,513
	Operating Expenses	18,144	20,674	43,067	43,067
	Capital Outlay	24,537	0	3,000	3,000
	Total Expenditures	413,667	306,496	479,710	479,710

Operation/ Maintenance Plant	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	14,294	52,352	0	0
	Capital Outlay	22,630	35,542	150,000	150,000
	Total Expenditures	36,924	87,894	150,000	150,000
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		1,351,358	1,276,112	1,784,312	1,784,312
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	400,000	400,000
	Total Transfers	0	0	400,000	400,000
Total One-Mill Expenditures and Transfers		1,351,358	1,276,112	2,184,312	2,184,312

WCCC Form 218c (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Restricted Fund

College:	<u>Casper College</u>	Actual 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	7,804,087	8,741,363	9,317,816	9,317,816
	State Grants and Contracts	1,962,788	2,192,387	2,292,748	2,292,748
	Local Grants and Contracts	300,351	333,624	336,255	336,255
	Private Gifts/Grants/Contracts	598,020	709,869	931,123	931,123
	Total Revenue	10,665,246	11,977,244	12,877,942	12,877,942
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		10,665,246	11,977,244	12,877,942	12,877,942
Expenditures by Program	Instruction	1,608,664	1,644,568	1,539,623	1,539,623
	Research	0	0	0	0
	Public Service	97,475	94,298	100,975	100,975
	Academic Support	232,595	275,707	258,286	258,286
	Student Services	746,728	947,974	1,802,909	1,802,909
	Institutional Support	0	0	685,000	685,000
	Operations and Maint/Plant	0	0	0	0
	Scholarships & Fellowships	7,979,784	9,014,696	8,491,149	8,491,149
	Total Expenditures	10,665,246	11,977,244	12,877,942	12,877,942
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		10,665,246	11,977,244	12,877,942	12,877,942
Expenditures by Series	Salaries	957,952	1,014,867	1,397,735	1,397,735
	Benefits	456,524	512,043	686,650	686,650
	Operating Expenses	9,023,118	10,097,093	10,654,957	10,654,957
	Capital Outlay	227,652	353,241	138,600	138,600
	Total Expenditures	10,665,246	11,977,244	12,877,942	12,877,942
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		10,665,246	11,977,244	12,877,942	12,877,942
Net Increase (Decrease)		0	0	0	0

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Revenue

College:	<u>Casper College</u>	Actual 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue					
	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	7,804,087	8,741,363	9,317,816	9,317,816
	State Grants and Contracts	1,962,788	2,192,387	2,292,748	2,292,748
	Local Grants and Contracts	300,351	333,624	336,255	336,255
	Private Gift/Grants/Contracts	598,020	709,869	931,123	931,123
Total Revenue		10,665,246	11,977,244	12,877,942	12,877,942
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		10,665,246	11,977,244	12,877,942	12,877,942

WCCC Form 217e (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Expenditures

College:	<u>Casper College</u>	Actual 2018-2019	Estimated Actual 2019-2020	Tentative 2020-2021	Approved 2020-2021
Expenditures by Program					
Instruction	Salaries	221,574	222,807	270,490	270,490
All Other	Benefits	128,847	133,273	160,872	160,872
	Operating Expenses	538,076	501,755	359,495	359,495
	Capital Outlay	31,234	67,473	0	0
	Total Expenditures	919,731	925,308	790,857	790,857
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	428,033	443,343	490,696	490,696
ABE, GED,	Benefits	214,130	239,626	209,792	209,792
ESL	Operating Expenses	46,770	36,291	48,278	48,278
	Capital Outlay	0	0	0	0
	Total Expenditures	688,933	719,260	748,766	748,766
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	56,182	58,132	63,000	63,000
Community	Benefits	20,612	23,032	24,000	24,000
Service	Operating Expenses	17,363	13,134	13,975	13,975
	Capital Outlay	3,319	0	0	0
	Total Expenditures	97,475	94,298	100,975	100,975
Academic	Salaries	0	3,735	3,500	3,500
Support	Benefits	0	0	0	0
	Operating Expenses	232,595	221,972	254,786	254,786
	Capital Outlay	0	50,000	0	0
	Total Expenditures	232,595	275,707	258,286	258,286
Student	Salaries	197,043	235,550	507,049	507,049
Services	Benefits	92,935	116,112	291,986	291,986
	Operating Expenses	263,650	360,545	865,274	865,274
	Capital Outlay	193,100	235,768	138,600	138,600
	Total Expenditures	746,728	947,974	1,802,909	1,802,909
Institutional	Salaries	0	0	0	0
Support	Benefits	0	0	0	0
	Operating Expenses	0	0	685,000	685,000
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	685,000	685,000

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	55,121	51,300	63,000	63,000
	Benefits	0	0		
	Operating Expenses	7,924,664	8,963,397	8,428,149	8,428,149
	Capital Outlay	0			
	Total Expenditures	7,979,784	9,014,696	8,491,149	8,491,149
Total Expenditures		10,665,246	11,977,244	12,877,942	12,877,942
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.		10,665,246	11,977,244	12,877,942	12,877,942

WCCC Form 218e (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Plant Fund

College:	<u>Casper College</u>	Actual 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue	Student Fees	611,175	588,745	525,000	525,000
	Debt Service	0	0	0	0
	State Appropriations	2,811,764	2,811,764	2,758,500	2,758,500
	Federal Appropriations	0	0	0	0
	Interest Income	109,937	172,180	110,000	110,000
	Other/Gifts	1,494,740	3,302,114	3,000,000	3,000,000
	Total Revenue	5,027,616	6,874,802	6,393,500	6,393,500
Other Funding Sources	Carryover	16,736,144	20,428,251	24,314,337	24,314,337
	Borrowing-External Agencies	0	0	0	0
	Transfers	0	0	0	0
	Total Other	16,736,144	20,428,251	24,314,337	24,314,337
Total Plant Funds Revenue and Other		21,763,760	27,303,053	30,707,837	30,707,837
Expenditures by Program	Land/Building Acquisition	0	0	0	0
	New Construction	0	0	0	0
	Remodeling/Renovation	1,266,860	2,927,030	2,900,000	2,900,000
	Debt Service	0	0	0	0
	Other	68,649	61,687	153,636	153,636
	Total Expenditures	1,335,509	2,988,717	3,053,636	3,053,636
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		1,335,509	2,988,717	3,053,636	3,053,636
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	68,649	61,687	253,636	253,636
	Capital Outlay	1,266,860	2,927,030	2,800,000	2,800,000
	Total Expenditures	1,335,509	2,988,717	3,053,636	3,053,636
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		1,335,509	2,988,717	3,053,636	3,053,636
Net Increase (Decrease)		20,428,251	24,314,337	27,654,201	27,654,201

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Plant Fund Revenue

College:	<u>Casper College</u>	Actual 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue					
	Student Fees	611,175	588,745	525,000	525,000
	Debt Service	0	0	0	0
	Federal Appropriations	0	0	0	0
	Other investment Income	0	0	0	0
	Other/Gifts	1,494,740	3,302,114	3,000,000	3,000,000
State Appropriations					
	Supplemental Appropriation	2,811,764	2,811,764	2,758,500	2,758,500
	Contingency Reserve	0	0	0	0
	Interest Income	109,937	172,180	110,000	110,000
Total Revenue		5,027,616	6,874,802	6,393,500	6,393,500
Other Funding Sources					
	Carryover	16,736,144	20,428,251	24,314,337	24,314,337
	Borrowings-External Agencies	0	0	0	0
	Transfers	0	0	0	0
Total Other		16,736,144	20,428,251	24,314,337	24,314,337
Total Plant Funds Revenue and Other		21,763,760	27,303,053	30,707,837	30,707,837

WCCC Form 217f (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Plant Fund Expenditures

College:	Casper College	Actual 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
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	1,266,860	2,927,030	2,800,000	2,800,000
	Total Expenditures	1,266,860	2,927,030	2,900,000	2,900,000
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	68,649	61,687	153,636	153,636
	Capital Outlay	0	0	0	0
	Total Expenditures	68,649	61,687	153,636	153,636
Total Expenditures		1,335,509	2,988,717	3,053,636	3,053,636
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Plant Funds Exp. and Transfers		1,335,509	2,988,717	3,053,636	3,053,636

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Loan Fund

College:	<u>Casper College</u>	Actual 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
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	1,747	1,290	1,000	1,000
	Total Revenue	1,747	1,290	1,000	1,000
Other Funding Sources	Carryover	156,619	190,737	90,322	90,322
	Transfers	32,576	35,295	40,000	40,000
	Other	0	0	0	0
	Total Other	189,195	226,032	130,322	130,322
Total Loan Funds Revenue and Other		190,942	227,322	131,322	131,322
Expenditures by Program	Civic Loan	205	0	500	500
	NDSL	0	0	0	0
	Total Expenditures	205	0	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		205	0	500	500
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	205	0	500	500
	Capital Outlay	0	0	0	0
	Total Expenditures	205	0	500	500
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	137,000	0	0
	Total Transfers	0	137,000	0	0
Total Loan Exp. & Tfrs. by Series		205	137,000	500	500
Net Increase (Decrease)		190,737	90,322	130,822	130,822

WCCC Form 216e (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Loan Fund Revenue

College:	<u>Casper College</u>	Actual 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue					
	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	0	0	0	0
	State Grants and Contracts	0	0	0	0
	Interest	1,717	1,290	1,000	1,000
	Miscellaneous	30	0	0	0
Total Revenue		1,747	1,290	1,000	1,000
Other Funding Sources					
	Carryover	156,619	190,737	90,322	90,322
	Transfers	32,576	35,295	40,000	40,000
	Other	0	0	0	0
Total Other		189,195	226,032	130,322	130,322
Total Loan Funds Revenue and Other		190,942	227,322	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 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
Expenditures by Program					
Civic Loan	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	205	0	500	500
	Capital Outlay	0	0	0	0
	Total Expenditures	205	0	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		205	0	500	500
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	137,000	0	0
	Total Transfers	0	137,000	0	0
Total Loan Funds Exp. and Tfrs.		205	137,000	500	500

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Endowment Fund

College:	Casper College	Actual 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue	State Matching Funds	0	0	0	0
	Investment Income	463,085	-1,481,177	1,000,000	1,000,000
	Private Gifts/Grants/Contracts	46,146	53,213	50,000	50,000
	Other	0	0	0	0
	Total Revenue	509,231	-1,427,964	1,050,000	1,050,000
Other Funding Sources	Carryover	18,356,794	17,218,221	14,721,683	14,721,683
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	18,356,794	17,218,221	14,721,683	14,721,683
Total Endowment Revenue and Other		18,866,025	15,790,257	15,771,683	15,771,683
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	0	0	0	0
	Operations & Maint/Plant	0	0	0	0
	Scholarships & Fellowships	1,647,804	1,068,573	1,100,000	1,100,000
	Total Expenditures	1,647,804	1,068,573	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		1,647,804	1,068,573	1,100,000	1,100,000
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	1,647,804	1,068,573	1,100,000	1,100,000
	Capital Outlay	0	0	0	0
	Total Expenditures	1,647,804	1,068,573	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		1,647,804	1,068,573	1,100,000	1,100,000
Net Increase (Decrease)		17,218,221	14,721,683	14,671,683	14,671,683

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Endowment Revenue

College:	<u>Casper College</u>	Actual 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue	State Appropriation-Match	0	0	0	0
	Investment Income	463,085	-1,481,177	1,000,000	1,000,000
	Gifts	46,146	53,213	50,000	50,000
	Other	0	0	0	0
Total Revenue		509,231	-1,427,964	1,050,000	1,050,000
Other Funding Sources	Carryover	18,356,794	17,218,221	14,721,683	14,721,683
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		18,356,794	17,218,221	14,721,683	14,721,683
Total Endowment Revenue and Other		18,866,025	15,790,257	15,771,683	15,771,683

WCCC Form 217g (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Endowment Expenditures

College:	Casper College	Actual 2018-2019	Estimated 2019-2020	Tentative 2020-2021	Approved 2020-2021
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	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	1,647,804	1,068,573	1,100,000	1,100,000
	Capital Outlay	0	0	0	0
	Total Expenditures	1,647,804	1,068,573	1,100,000	1,100,000
Total Expenditures		1,647,804	1,068,573	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.		1,647,804	1,068,573	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

2020 - 2021

Name of Issue	Issue Date	Date Due	Interest Rate	Amount of Issue	Balance Outstanding 7/1/2020	Bond Retirement This Period	Interest Due This Period
June 2009 G O Bonds	6/15/2009		4.6%	11,130,000	7,565,000	395,000	355,899
July 2010 G O Bonds	7/20/2010		3.5%	23,870,000	16,555,000	860,000	612,887
Total Required				35,000,000	24,120,000	1,255,000	968,786
Est impact of sequestration \$18,871							

WYOMING COMMUNITY COLLEGE SYSTEM
College: Casper College

Statement of Borrowing Capacity
As of July 1, 2020

2020 - 2021

Certified Assessed Valuation of College District for Budget Year		1,258,443,888
Debt Limit: 4% of Assessed Valuation		50,337,756
Less: Bond Principal Outstanding, June 30, 2020	24,120,000	
Less: Cash Balance on Hand for Payment of Bond Principal (estimated)	<u>8,581,645</u>	
Outstanding Bonds Minus Cash Balance		<u>-15,538,355</u>
Legal Debt Margin		<u><u>34,799,400</u></u>

WCCC Form 226 (Reviewed Dec 2017)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM
College: Casper College

Bond Issue Summary
 Revenue Bonds **2020 - 2021**

Name of Issue	Issue Date	Date Due	Interest Rate	Amount of Issue	Balance Outstanding 7/1/2020	Bond Retirement This Period	Interest Due This Period
Revenue Bonds	2010		4.24%	22,365,000	17,790,000	595,000	775,312
Total Required				22,365,000	17,790,000	595,000	775,312
impact of sequestration \$23,873							