



Adopted by the
Casper College
District Board
July 19, 2022

Casper College

Community College District Annual Budget

Fiscal Year Beginning July 1, 2022 and Ending June 30, 2023

**COMMUNITY COLLEGE DISTRICT
ANNUAL BUDGET**

For the

Fiscal Year Beginning July 1, 2022 and Ending June 30, 2023

CASPER COLLEGE

July 19, 2022

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, 2023

Members of the District Board:

A brief overview of the proposed annual budget for the Fiscal Year 2023 (FY23) is included below, followed by more detail on the FY23 budget in subsequent sections of the budget document.

REVENUE:

STATE APPROPRIATIONS:

OPERATING FUND - The state appropriation for FY23, excluding health insurance, is estimated at \$17,814,905. This amount includes approximately \$858K for compensation adjustments and \$16,666 for rodeo program support. The estimated amount for FY23 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 quarterly funding for the 2023 – 2024 Biennium approved projects starting July 1, 2022. Projects for FY23 were submitted for approval in June 2022. The amount appropriated for the 2023 - 2024 Biennium is slightly more than \$6.6 million. During FY23 Casper College will receive approximately \$3.3M in quarterly payments. Expenditures budgeted in the plant fund include projects planned for completion during FY23.

Payments on the loan between the Casper College Foundation and the College will resume during FY23. The FY23 payment will be \$256,533, leaving a balance of 203,880 to be paid in FY24.

LOCAL TAX REVENUE:

OPERATING FUND – The revenue estimated from the mill levy assessed on local property is based on the July 2022 certified assessed valuation. The FY23 valuation reflects a twenty-four percent increase over July 2021. The certified assessed valuation in July of 2022 is \$1,452,264,348 as compared to \$1,168,102,241 in July 2021. The amount to be received from motor vehicle fees is estimated at \$1,250,000, slightly more than FY22 receipts.

OPTIONAL ONE-MILL FUND – An estimate based on the July 2022 Natrona County certified assessed valuation is incorporated for funds received from the mill levy. The

estimated revenue from the mill levy and motor vehicle fees is \$1.7 million. Revenue from student fees for digital technology support for FY23 is estimated at \$332,010. The Board of Trustees approved an increase in mandatory fee assessments for FY23 to support digital technology. One-mill funds are available for operational costs, renovations, and deferred maintenance of college facilities. A budget of over \$1.6 million in salaries and benefits and related departmental operating expenses are included in the budget of the One-Mill fund.

STUDENT PAYMENTS:

OPERATING & AUXILIARY FUNDS – No action was taken by the Wyoming Community College Commission (WCCC) to increase the FY23 tuition rates. The budget estimates for tuition and fees have been reduced from FY23 to reflect the current enrollment trend. The Board approved an increase in mandatory fee assessments for FY23 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 2.63% for a double room in the Residence Hall with a 3.85% increase in apartment rates. Rates for board plans were increased by about 4.38% based on anticipated operational costs and meal plan structure increases.

EXPENDITURES: Salaries and Benefit expenditures are approximately 75% of the proposed Operating Fund Budget. The Board of Trustees approved an increase in employee compensation effective July 1, 2022. Funds were appropriated to fund increases for employees supported by the operating fund. Casper College received approximately \$858K in the state appropriation to support compensation increases and adjustments.

The cost of health insurance premiums was adjusted effective January 1, 2022, and the expenditure budget reflects this adjustment. It is unknown whether there will be further increases during FY23, and the budget does not include an estimate.

Expenditure budgets remain similar to FY22 levels, although there are areas where increasing costs have necessitated additional support. An allocation of funds to support equipment purchases has been included in the budget.

DEBT SERVICE - As of July 1, 2022, the outstanding balance of the General Obligation bonds is \$14,915,000. The 2009 General Obligation bonds were called and redeemed as of June 15, 2022. The 2021 General Obligation bonds will require debt service of \$1,299,300 during FY23. The levy for debt service is recommended to remain at 1.89 mills for FY23.

As of July 1, 2022, the outstanding balance of the 2021 revenue bonds is \$14,330,000. Debt service during FY23 for the revenue bonds will be \$1,143,200.

RESTRICTED FUNDS

The Restricted Funds budget for FY23 includes federal, state, local, and private funding sources. The budget for federal funding consists of the following new grant applications:

- US Department of Labor – Career and Technical Education - \$250,000
- National Endowment for the Arts – Casper College Jazz Festival - \$10,000
- US Department of Justice – Office of Violence Against Women - \$250,000
- US Department of Education – Veteran’s Center of Excellence - \$60,750

During FY21, the college was awarded \$4,696,756 in Higher Education Emergency Relief Funds for the institution and \$3,279,707 for emergency financial aid grants to students. As of June 30, 2022, all funds for emergency financial aid grants to students have been awarded. There are \$874,590 of the HEERF institutional funds remaining that will be expended during FY23.

The college will receive funds for the Perkins Allocation grant, Adult Basic Education grants, the Gear Up grant, the Wyoming Humanities Council, Wyoming NASA Space grants, the CNCS Service Learning Initiative grant, the EDA Impact 307 Statewide Program, and Title IV student financial aid. Also included in the federal budget is \$214,218 received from the Governor’s Emergency Education Relief fund. The total FY23 budget for federal funding is \$9,259,142 as compared to \$13,912,439 for FY22.

State restricted funds include the following grants: Wyoming Investment in Nursing (\$30,000), Excellence in Higher Education (\$455,960), Adult Basic Education (\$132,612), Library (\$100,000), Wyoming Works Scholarships (\$38,000), Wyoming Office of Tourism Rodeo grant (\$16,000), Department of Workforce Services grants (\$116,669), the Wyoming Innovation Partnership Grant (\$213,000), the Wyoming Arts Council Jazz Festival grant (\$10,000), and Hathaway Scholarships (\$1.4M). The total budget for state funding is \$2,476,038. This is an increase of \$147,449 over the FY22 budget of \$2,328,589.

Local restricted funds include funding for the adult basic education institutional match (\$350,000), FSEOG institutional match (\$28,000), and local support for the Humanities Festival (\$2,000).

Private restricted funds include funding for the Jazz Festival, the Humanities Festival, the veteran’s program, Sign Fest, T-Bird Concessions, various BOCES grants, the Tate Museum, Osher Life Long Learning, the adult education program, the Literary Conference, Gear Up private grants, the BOCES S.T.A.R. program, and the Casper College Contributors. The total budget for private funding is \$825,781.

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 2022-2023 fiscal year ending June 30, 2023, which is now being considered by the Casper College District Board, will be held at Casper College, Casper, Wyoming, on the 19th day of July 19, 2022, 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 | 19,649,144 | 51,651,268 | 71,300,412 | 8,746,709 | 58,962,554 |
| Plant Funds | 31,132,286 | 6,691,450 | 37,823,736 | 0 | 4,850,000 |
| Loan Funds | 140,406 | 41,000 | 181,406 | 0 | 50,500 |
| Endowment Funds | 16,954,294 | 1,050,000 | 18,004,294 | 0 | 1,100,000 |
| | | | | | |
| Total | 67,876,130 | 59,433,718 | 127,309,848 | 8,746,709 | 64,963,054 |
| | | | | | |
| Debt Service (G.O.) | | | | 1,299,301 | 1,299,301 |
| | | | | | |
| Central Wy. BOCES | | | | 880,132 | 880,132 |

* 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 10, 2022

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

EXPENDITURE AUTHORITY RESOLUTION

WHEREAS, on the 19th day of July, 2022, 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, 2023.

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, a 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 10th day of July, 2022 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 appear in the minutes of this board.

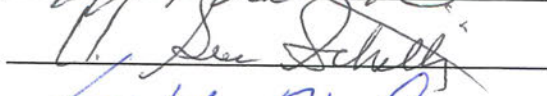
NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Casper Community College District that the budget, as so revised and altered, be adopted as the official college budget for the fiscal year ending June 30, 2023.


BE IT FURTHER RESOLVED, that the following appropriations be made for the 2022/2023 fiscal year ending June 30, 2023, and that the expenditures be limited to the amount appropriated herein.

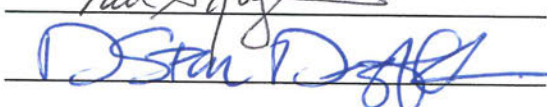
Dated this 19th day of July, 2022.

Attest:









EXPENDITURE AUTHORITY

CURRENT FUNDS...\$ 58,962,554

PLANT FUNDS.....\$ 4,850,000

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

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

DEBT SERVICE.....\$ 1,299,301

TOTAL - ALL.....\$ 66,262,355

RESOLUTION TO PROVIDE INCOME

WHEREAS, on the 19th day of July, 2022, this Board adopted a college budget for the 2022/2023 fiscal year ending June 30, 2023, calling for the following appropriations:

| | |
|----------------------|---------------|
| Current Funds..... | \$ 58,962,554 |
| Plant Funds..... | \$ 4,850,000 |
| Loan Funds..... | \$ 50,500 |
| Endowment Funds..... | \$ 1,100,000 |
| Debt Service..... | \$ 1,299,301 |
| TOTAL | \$ 66,262,355 |



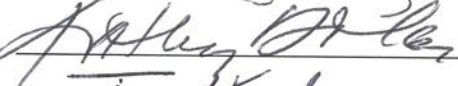
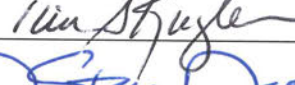

AND WHEREAS, after deducting all other cash and estimated revenue, it is necessary that the following amounts be raised by general taxation, and in order to raise such sums of money, it is necessary that levies be made for the fiscal year ending June 30, 2023, as shown opposite each fund amounts to be raised by taxes:

| | | |
|--------------------|---------------------|------------|
| | Amount to be raised | |
| Current Funds..... | \$ 7,000,967 | 4 mills |
| | 1,745,742 | 1 mill |
| Debt Service..... | | 1.89 mills |
| Interest..... | \$ 254,301 | |
| Principal..... | 1,045,000 | |
| Central Wyo. BOCES | \$ 880,132 | .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, 2023.

Dated this 19th day of July, 2022.

Attest:

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Total Current Funds

| College: | <u>Casper College</u> | Actual 2020-2021 | Estimated 2021-2022 | Tentative 2022-2023 | Adopted 2022-2023 |
|--|---|---------------------|------------------------|------------------------|----------------------|
| Revenue | Tuition and Fees | 9,372,502 | 9,912,886 | 9,462,699 | 9,462,699 |
| | State Appropriations | 23,438,020 | 22,543,543 | 22,927,483 | 22,927,483 |
| | Local Appropriations | 8,073,744 | 7,622,462 | 8,746,709 | 8,746,709 |
| | Federal Grants and Contracts | 16,049,473 | 12,019,571 | 9,259,142 | 9,259,142 |
| | State Grants and Contracts | 2,363,729 | 2,104,329 | 2,476,038 | 2,476,038 |
| | Local Grants and Contracts | 348,922 | 388,056 | 380,000 | 380,000 |
| | Private Gifts/Grants/Contracts | 773,701 | 823,344 | 825,781 | 825,781 |
| | Endowment Income | 0 | 0 | 0 | 0 |
| | Sales & Services/Educ Act. | 38,160 | 73,462 | 66,000 | 66,000 |
| | Sales & Services/Aux Enter | 4,043,474 | 4,262,380 | 4,396,365 | 4,396,365 |
| | Other Sources | 2,192,879 | 1,657,991 | 1,525,750 | 1,525,750 |
| | Total Revenue | 66,694,606 | 61,408,025 | 60,065,967 | 60,065,967 |
| Other Funding Sources | Carryover | 13,164,129 | 16,441,244 | 19,649,144 | 19,649,144 |
| | Transfers | 534,726 | 0 | 0 | 0 |
| | Other | 305,500 | 336,902 | 332,010 | 332,010 |
| | Total Other | 14,004,355 | 16,778,146 | 19,981,154 | 19,981,154 |
| Total Current Funds Revenue and Other | | 80,698,961 | 78,186,171 | 80,047,120 | 80,047,120 |
| Expenditures by Program | Instruction | 18,862,565 | 17,291,785 | 18,910,690 | 18,910,690 |
| | Research | 0 | 0 | 0 | 0 |
| | Public Service | 283,431 | 452,899 | 492,984 | 492,984 |
| | Academic Support | 4,789,702 | 4,562,950 | 4,725,892 | 4,725,892 |
| | Student Services | 4,817,286 | 4,792,609 | 5,143,650 | 5,143,650 |
| | Institutional Support | 12,844,669 | 8,949,405 | 8,786,336 | 8,786,336 |
| | Operations and Maint/Plant | 5,734,385 | 5,869,305 | 6,232,744 | 6,232,744 |
| | Scholarships & Fellowships | 12,474,147 | 12,402,889 | 10,298,108 | 10,298,108 |
| | Total Expenditures | 59,806,185 | 54,321,843 | 54,590,404 | 54,590,404 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Auxiliary Enterprises | Expenditures | 4,451,531 | 4,102,062 | 4,372,150 | 4,372,150 |
| | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Expenditures & Transfers | 4,451,531 | 4,102,062 | 4,372,150 | 4,372,150 |
| Total Current Funds Exp & Transfers | | 64,257,716 | 58,423,905 | 58,962,554 | 58,962,554 |
| Expenditures by Series | Salaries | 22,716,338 | 22,161,397 | 22,701,864 | 22,701,864 |
| | Benefits | 11,339,882 | 10,564,828 | 11,576,302 | 11,576,302 |
| | Operating Expenses | 25,654,474 | 23,775,755 | 23,415,988 | 23,415,988 |
| | Capital Outlay | 4,547,022 | 1,921,925 | 1,268,400 | 1,268,400 |
| | Total Expenditures | 64,257,716 | 58,423,905 | 58,962,554 | 58,962,554 |
| 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 | | 64,257,716 | 58,423,905 | 58,962,554 | 58,962,554 |
| Net Increase (Decrease) | | 16,441,245 | 19,762,266 | 21,084,566 | 21,084,566 |

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Revenue

| College: | <u>Casper College</u> | Actual 2020-2021 | Estimated 2021-2022 | Tentative 2022-2023 | Adopted 2022-2023 |
|--|---------------------------------|---------------------|------------------------|------------------------|----------------------|
| Revenue | | | | | |
| Tuition, Fees | Credit Tuition, In-State | 5,919,494 | 6,225,674 | 5,811,778 | 5,811,778 |
| | Credit Tuition, Out-of-District | 0 | 0 | 0 | 0 |
| | Credit Tuition, Out-State | 784,723 | 824,172 | 801,624 | 801,624 |
| | Credit Tuition, WUE | 773,444 | 932,361 | 904,691 | 904,691 |
| | Continuing Education Tuition | 305,296 | 275,302 | 290,000 | 290,000 |
| | Community Services Tuition | 145,901 | 179,629 | 235,000 | 235,000 |
| | Student Fees | 0 | 0 | 0 | 0 |
| | Course Fees | 1,213,219 | 1,251,432 | 1,211,383 | 1,211,383 |
| | Other Fees | 230,426 | 224,316 | 208,223 | 208,223 |
| State Appropriations | State Aid Appropriation | 17,637,235 | 17,500,009 | 17,814,906 | 17,814,906 |
| | Supplemental Appropriation | 5,800,785 | 5,043,534 | 5,112,577 | 5,112,577 |
| | Other State Revenue | 0 | 0 | 0 | 0 |
| Local Appropriations | Mill Levy, Four-Mill | 5,254,495 | 4,858,473 | 5,750,967 | 5,750,967 |
| | Mill Levy, Optional | 1,313,367 | 1,214,590 | 1,437,742 | 1,437,742 |
| | Motor Vehicle Fees | 1,505,882 | 1,540,421 | 1,558,000 | 1,558,000 |
| | Other Local Revenue | 0 | 8,978 | 0 | 0 |
| Federal Grants and Contracts | | 16,049,473 | 12,019,571 | 9,259,142 | 9,259,142 |
| State Grants and Contracts | | 2,363,729 | 2,104,329 | 2,476,038 | 2,476,038 |
| Local Grants and Contracts BOCES/BOCHES | | 348,922 | 388,056 | 380,000 | 380,000 |
| Private Grants/Gifts/Contracts | | 773,701 | 823,344 | 825,781 | 825,781 |
| Endowment Income | Unrestricted | | | | |
| | Restricted | | | | |
| | Other Income | | | | |
| Sales/Service Educational Activities | Instruction | 38,160 | 73,462 | 66,000 | 66,000 |
| | Research | 0 | 0 | 0 | 0 |
| | Public Service | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| Sales/Service Auxiliary Enterprises | Student Center | 605,687 | 633,084 | 666,000 | 666,000 |
| | Food Service | 1,339,591 | 1,257,199 | 1,365,305 | 1,365,305 |
| | Residence Halls | 1,774,691 | 2,008,577 | 2,000,560 | 2,000,560 |
| | Bookstores | 0 | 0 | 0 | 0 |
| | Copy Centers | 0 | 0 | 0 | 0 |
| | Motor Pool | 0 | 0 | 0 | 0 |
| | Early Childhood Center | 251,005 | 291,021 | 292,000 | 292,000 |
| | Other | 72,500 | 72,500 | 72,500 | 72,500 |
| Other Sources | Gate Receipts | 12,581 | 25,512 | 35,000 | 35,000 |
| | Investment Income | 39,296 | 63,646 | 63,000 | 63,000 |
| | Miscellaneous Deposits | 2,141,002 | 1,568,833 | 1,427,750 | 1,427,750 |
| Total Revenue | | 66,694,606 | 61,408,026 | 60,065,967 | 60,065,967 |
| Other Funding Sources | Carryover | 13,164,129 | 16,441,244 | 19,649,144 | 19,649,144 |
| | Transfers | 534,726 | 0 | 0 | 0 |
| | Other | 305,500 | 336,902 | 332,010 | 332,010 |
| Total Other | | 14,004,355 | 16,778,146 | 19,981,154 | 19,981,154 |
| Total Current Funds Revenue and Other | | 80,698,961 | 78,186,172 | 80,047,120 | 80,047,120 |

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Expenditures

| College: | Casper College | Actual 2020-2021 | Estimated 2021-2022 | Tentative 2022-2023 | Approved 2022-2023 |
|---|--------------------|---------------------|------------------------|------------------------|-----------------------|
| Expenditures by Program | | | | | |
| Instruction All Other | Salaries | 10,816,817 | 10,142,392 | 10,351,785 | 10,351,785 |
| | Benefits | 4,836,253 | 4,445,623 | 4,964,348 | 4,964,348 |
| | Operating Expenses | 1,180,923 | 1,143,061 | 1,752,944 | 1,752,944 |
| | Capital Outlay | 505,053 | 21,282 | 234,600 | 234,600 |
| | Total Expenditures | 17,339,046 | 15,752,358 | 17,303,677 | 17,303,677 |
| Instruction Continuing Education | Salaries | 217,928 | 201,205 | 235,395 | 235,395 |
| | Benefits | 129,186 | 125,888 | 141,963 | 141,963 |
| | Operating Expenses | 138,070 | 169,253 | 141,500 | 141,500 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 485,185 | 496,346 | 518,858 | 518,858 |
| Instruction ABE, GED, ESL | Salaries | 449,820 | 445,851 | 470,128 | 470,128 |
| | Benefits | 254,362 | 223,054 | 225,930 | 225,930 |
| | Operating Expenses | 334,152 | 374,176 | 392,097 | 392,097 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 1,038,334 | 1,043,081 | 1,088,155 | 1,088,155 |
| 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 | 160,290 | 257,487 | 302,355 | 302,355 |
| | Benefits | 86,755 | 85,297 | 125,729 | 125,729 |
| | Operating Expenses | 36,386 | 95,173 | 64,900 | 64,900 |
| | Capital Outlay | 0 | 14,942 | 0 | 0 |
| | Total Expenditures | 283,431 | 452,899 | 492,984 | 492,984 |
| Academic Support | Salaries | 2,445,291 | 2,227,419 | 2,347,213 | 2,347,213 |
| | Benefits | 1,243,390 | 1,149,608 | 1,165,409 | 1,165,409 |
| | Operating Expenses | 917,416 | 870,861 | 933,670 | 933,670 |
| | Capital Outlay | 183,604 | 315,063 | 279,600 | 279,600 |
| | Total Expenditures | 4,789,702 | 4,562,950 | 4,725,892 | 4,725,892 |
| Student Services | Salaries | 2,497,398 | 2,365,833 | 2,482,213 | 2,482,213 |
| | Benefits | 1,311,227 | 1,214,832 | 1,348,905 | 1,348,905 |
| | Operating Expenses | 850,354 | 955,431 | 1,181,332 | 1,181,332 |
| | Capital Outlay | 158,307 | 256,513 | 131,200 | 131,200 |
| | Total Expenditures | 4,817,286 | 4,792,609 | 5,143,650 | 5,143,650 |
| Institutional Support | Salaries | 3,183,773 | 3,659,974 | 3,454,647 | 3,454,647 |
| | Benefits | 1,607,170 | 1,577,142 | 1,679,990 | 1,679,990 |
| | Operating Expenses | 4,517,393 | 2,561,315 | 3,378,699 | 3,378,699 |
| | Capital Outlay | 3,536,334 | 1,150,975 | 273,000 | 273,000 |
| | Total Expenditures | 12,844,669 | 8,949,405 | 8,786,336 | 8,786,336 |

| | | | | | |
|---|---------------------------|-------------------|-------------------|-------------------|-------------------|
| Operation/ Maintenance Plant | Salaries | 2,187,637 | 2,065,206 | 2,169,379 | 2,169,379 |
| | Benefits | 1,464,772 | 1,346,461 | 1,357,928 | 1,357,928 |
| | Operating Expenses | 2,042,823 | 2,313,476 | 2,355,437 | 2,355,437 |
| | Capital Outlay | 39,154 | 144,162 | 350,000 | 350,000 |
| | Total Expenditures | 5,734,385 | 5,869,305 | 6,232,744 | 6,232,744 |
| Scholarships and Fellowships | Salaries | 49,134 | 54,861 | 84,000 | 84,000 |
| | Benefits | 0 | 0 | 120,000 | 120,000 |
| | Operating Expenses | 12,425,015 | 12,348,028 | 10,094,108 | 10,094,108 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 12,474,148 | 12,402,889 | 10,298,108 | 10,298,108 |
| Total Expenditures | 59,806,186 | 54,321,843 | 54,590,404 | 54,590,404 | |
| Transfers | Mandatory | 0 | 0 | 0 | 0 |
| | Non-mandatory | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Auxiliary Enterprises | Salaries | 708,251 | 741,169 | 804,749 | 804,749 |
| | Benefits | 406,769 | 396,923 | 446,100 | 446,100 |
| | Operating Expenses | 3,211,942 | 2,944,981 | 3,121,301 | 3,121,301 |
| | Capital Outlay | 124,569 | 18,988 | 0 | 0 |
| | Total Expenditures | 4,451,531 | 4,102,062 | 4,372,150 | 4,372,150 |
| 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 | 64,257,717 | 58,423,905 | 58,962,554 | 58,962,554 | |

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted Operating Fund

| College: | <u>Casper College</u> | Actual 2020-2021 | Estimated 2021-2022 | Tentative 2022-2023 | Approved 2022-2023 |
|--|----------------------------|---------------------|------------------------|------------------------|-----------------------|
| Revenue | Tuition and Fees | 9,372,502 | 9,912,886 | 9,462,699 | 9,462,699 |
| | State Appropriations | 23,438,020 | 22,543,543 | 22,927,483 | 22,927,483 |
| | Local Appropriations | 6,459,201 | 6,090,810 | 7,000,967 | 7,000,967 |
| | Sales & Services/Educ Act. | 38,160 | 73,462 | 66,000 | 66,000 |
| | Other Sources | 1,512,712 | 973,054 | 843,000 | 843,000 |
| | Total Revenue | 40,820,595 | 39,593,755 | 40,300,149 | 40,300,149 |
| Other Funding Sources | Carryover | 7,924,492 | 9,811,617 | 11,677,392 | 11,677,392 |
| | Transfers | 95,702 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| | Total Other | 8,020,194 | 9,811,617 | 11,677,392 | 11,677,392 |
| Total Operating Fund Revenue and Other | | 48,840,789 | 49,405,372 | 51,977,540 | 51,977,540 |
| Expenditures by Program | Instruction | 16,770,529 | 15,810,788 | 16,612,336 | 16,612,336 |
| | Research | 0 | 0 | 0 | 0 |
| | Public Service | 189,913 | 229,476 | 308,465 | 308,465 |
| | Academic Support | 3,792,631 | 3,618,997 | 3,622,984 | 3,622,984 |
| | Student Services | 3,841,515 | 3,810,915 | 3,994,798 | 3,994,798 |
| | Institutional Support | 6,630,104 | 6,403,835 | 7,054,088 | 7,054,088 |
| | Operations and Maint/Plant | 5,732,635 | 5,736,236 | 6,032,744 | 6,032,744 |
| | Scholarships & Fellowships | 2,071,846 | 2,066,061 | 2,421,108 | 2,421,108 |
| | Total Expenditures | 39,029,173 | 37,676,308 | 40,046,523 | 40,046,523 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 51,672 | 0 | 0 |
| | Total Transfers | 0 | 51,672 | 0 | 0 |
| Total Oper Fund Exp. & Tfrs. by Program | | 39,029,173 | 37,727,980 | 40,046,523 | 40,046,523 |
| Expenditures by Series | Salaries | 20,270,394 | 19,190,155 | 19,801,729 | 19,801,729 |
| | Benefits | 10,048,801 | 9,264,129 | 10,143,984 | 10,143,984 |
| | Operating Expenses | 8,125,305 | 8,786,166 | 9,506,610 | 9,506,610 |
| | Capital Outlay | 584,672 | 435,858 | 594,200 | 594,200 |
| | Total Expenditures | 39,029,173 | 37,676,308 | 40,046,523 | 40,046,523 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 51,672 | 0 | 0 |
| | Total Transfers | 0 | 51,672 | 0 | 0 |
| Total Oper Fund Exp. & Tfrs by Series | | 39,029,173 | 37,727,980 | 40,046,523 | 40,046,523 |
| Net Increase (Decrease) | | 9,811,617 | 11,677,392 | 11,931,017 | 11,931,017 |

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Revenue

| College: | <u>Casper College</u> | Actual 2020-2021 | Estimated 2021-2022 | Tentative 2022-2023 | Approved 2022-2023 |
|---|---------------------------------|-----------------------------|--------------------------------|--------------------------------|-------------------------------|
| Revenue | | | | | |
| Tuition, Fees | Credit Tuition, In-State | 5,919,494 | 6,225,674 | 5,811,778 | 5,811,778 |
| | Credit Tuition, Out-of-District | 0 | 0 | 0 | 0 |
| | Credit Tuition, Out-State | 784,723 | 824,172 | 801,624 | 801,624 |
| | Credit Tuition, WUE | 773,444 | 932,361 | 904,691 | 904,691 |
| | Continuing Education Tuition | 305,296 | 275,302 | 290,000 | 290,000 |
| | Community Services Tuition | 145,901 | 179,629 | 235,000 | 235,000 |
| | Student Fees | 0 | 0 | 0 | 0 |
| | Course Fees | 1,213,219 | 1,251,432 | 1,211,383 | 1,211,383 |
| | Other Fees | 230,426 | 224,316 | 208,223 | 208,223 |
| State Appropriations | State Aid Appropriation | 17,637,235 | 17,500,009 | 17,814,906 | 17,814,906 |
| | Supplemental Appropriation | 5,800,785 | 5,043,534 | 5,112,577 | 5,112,577 |
| | Other State Revenue | 0 | 0 | 0 | 0 |
| Local Appropriations | Mill Levy, Four-Mill | 5,254,495 | 4,858,473 | 5,750,967 | 5,750,967 |
| | Motor Vehicle Fees | 1,204,706 | 1,232,337 | 1,250,000 | 1,250,000 |
| | Other Local Revenue | 0 | 0 | 0 | 0 |
| Sales/Service Educational Activities | Instruction | 38,160 | 73,462 | 66,000 | 66,000 |
| | Research | 0 | 0 | 0 | 0 |
| | Public Service | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| Other Sources | Gate Receipts | 12,581 | 25,512 | 35,000 | 35,000 |
| | Investment Income | 23,602 | 38,568 | 50,000 | 50,000 |
| | Miscellaneous Deposits | 1,476,529 | 908,974 | 758,000 | 758,000 |
| Total Revenue | | 40,820,595 | 39,593,755 | 40,300,149 | 40,300,149 |
| Other Funding Sources | Carryover | 7,924,492 | 9,811,617 | 11,677,392 | 11,677,392 |
| | Transfers | 95,702 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| Total Other | | 8,020,194 | 9,811,617 | 11,677,392 | 11,677,392 |
| Total Operating Fund Revenue and Other | | 48,840,789 | 49,405,372 | 51,977,540 | 51,977,540 |

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Expenditures

| College: | <u>Casper College</u> | Actual 2020-2021 | Estimated 2021-2022 | Tentative 2022-2023 | Approved 2022-2023 |
|--------------------------------|-----------------------|---------------------|------------------------|------------------------|-----------------------|
| Expenditures by Program | | | | | |
| Instruction | Salaries | 10,507,323 | 9,806,645 | 9,913,673 | 9,913,673 |
| All Other | Benefits | 4,673,805 | 4,271,312 | 4,735,372 | 4,735,372 |
| | Operating Expenses | 749,703 | 861,351 | 984,833 | 984,833 |
| | Capital Outlay | 44,509 | 21,282 | 109,600 | 109,600 |
| | Total Expenditures | 15,975,340 | 14,960,590 | 15,743,478 | 15,743,478 |
| Instruction | Salaries | 217,928 | 201,205 | 235,395 | 235,395 |
| Continuing | Benefits | 129,186 | 125,888 | 141,963 | 141,963 |
| Education | Operating Expenses | 138,070 | 169,253 | 141,500 | 141,500 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 485,185 | 496,346 | 518,858 | 518,858 |
| Instruction | Salaries | 0 | 0 | 0 | 0 |
| ABE, GED, | Benefits | 0 | 0 | 0 | 0 |
| ESL | Operating Expenses | 310,005 | 353,852 | 350,000 | 350,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 310,005 | 353,852 | 350,000 | 350,000 |
| 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 | 102,489 | 151,593 | 188,650 | 188,650 |
| Community | Benefits | 64,774 | 50,559 | 65,915 | 65,915 |
| Service | Operating Expenses | 22,650 | 27,324 | 53,900 | 53,900 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 189,913 | 229,476 | 308,465 | 308,465 |
| Academic | Salaries | 2,041,833 | 1,862,298 | 1,865,437 | 1,865,437 |
| Support | Benefits | 1,023,546 | 901,666 | 940,277 | 940,277 |
| | Operating Expenses | 550,867 | 541,066 | 552,670 | 552,670 |
| | Capital Outlay | 176,386 | 313,967 | 264,600 | 264,600 |
| | Total Expenditures | 3,792,631 | 3,618,997 | 3,622,984 | 3,622,984 |
| Student | Salaries | 2,182,854 | 2,088,738 | 2,140,581 | 2,140,581 |
| Services | Benefits | 1,147,931 | 1,096,231 | 1,197,634 | 1,197,634 |
| | Operating Expenses | 508,785 | 580,675 | 656,583 | 656,583 |
| | Capital Outlay | 1,944 | 45,271 | 0 | 0 |
| | Total Expenditures | 3,841,515 | 3,810,915 | 3,994,798 | 3,994,798 |
| Institutional | Salaries | 3,030,332 | 3,014,470 | 3,266,614 | 3,266,614 |
| Support | Benefits | 1,544,786 | 1,472,012 | 1,584,895 | 1,584,895 |
| | Operating Expenses | 1,732,306 | 1,895,296 | 2,132,579 | 2,132,579 |
| | Capital Outlay | 322,680 | 22,057 | 70,000 | 70,000 |
| | Total Expenditures | 6,630,104 | 6,403,835 | 7,054,088 | 7,054,088 |

| | | | | | |
|--|---------------------------|-------------------|-------------------|-------------------|-------------------|
| Operation/ Maintenance Plant | Salaries | 2,187,637 | 2,065,206 | 2,169,379 | 2,169,379 |
| | Benefits | 1,464,772 | 1,346,461 | 1,357,928 | 1,357,928 |
| | Operating Expenses | 2,041,073 | 2,291,288 | 2,355,437 | 2,355,437 |
| | Capital Outlay | 39,154 | 33,281 | 150,000 | 150,000 |
| | Total Expenditures | 5,732,635 | 5,736,236 | 6,032,744 | 6,032,744 |
| Scholarships and Fellowships | Salaries | 0 | 0 | 22,000 | 22,000 |
| | Benefits | 0 | 0 | 120,000 | 120,000 |
| | Operating Expenses | 2,071,846 | 2,066,061 | 2,279,108 | 2,279,108 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 2,071,846 | 2,066,061 | 2,421,108 | 2,421,108 |
| Total Expenditures | | 39,029,173 | 37,676,308 | 40,046,523 | 40,046,523 |
| Transfers | Mandatory | 0 | 0 | 0 | 0 |
| | Non-mandatory | 0 | 51,672 | 0 | 0 |
| | Total Transfers | 0 | 51,672 | 0 | 0 |
| Total Operating Fund Exp. and Transfers | | 39,029,173 | 37,727,980 | 40,046,523 | 40,046,523 |

WCCC Form 218 (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted Auxiliary Fund

| College: | <u>Casper College</u> | Actual 2020-2021 | Estimated 2021-2022 | Tentative 2022-2023 | Approved 2022-2023 |
|--|--------------------------------------|---------------------|------------------------|------------------------|-----------------------|
| Revenue | Sales & Services/Auxiliary Enterpri | 4,043,474 | 4,262,381 | 4,396,365 | 4,396,365 |
| | Student Fees Other Sources | 672,458 | 673,398 | 682,750 | 682,750 |
| | Total Revenue | 4,715,932 | 4,935,779 | 5,079,115 | 5,079,115 |
| Other Funding Sources | Carryover | 2,390,500 | 3,093,925 | 3,927,643 | 3,927,643 |
| | Transfers | 439,024 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| | Total Other | 2,829,524 | 3,093,925 | 3,927,643 | 3,927,643 |
| Total Auxiliary Revenue and Other | | 7,545,456 | 8,029,704 | 9,006,758 | 9,006,758 |
| Expenditures by Program | Auxiliary Enterprises, Student | 4,451,531 | 2,996,926 | 3,207,250 | 3,207,250 |
| | Auxiliary Enterprises, Faculty/Staff | 0 | 1,105,136 | 1,164,900 | 1,164,900 |
| | Total Expenditures | 4,451,531 | 4,102,062 | 4,372,150 | 4,372,150 |
| 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 | | 4,451,531 | 4,102,062 | 4,372,150 | 4,372,150 |
| Expenditures by Series | Salaries | 708,251 | 741,169 | 804,749 | 804,749 |
| | Benefits | 406,769 | 396,923 | 446,100 | 446,100 |
| | Operating Expenses | 3,211,942 | 2,944,981 | 3,121,301 | 3,121,301 |
| | Capital Outlay | 124,569 | 18,988 | 0 | 0 |
| | Total Expenditures | 4,451,531 | 4,102,062 | 4,372,150 | 4,372,150 |
| 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 | | 4,451,531 | 4,102,062 | 4,372,150 | 4,372,150 |
| Net Increase (Decrease) | | 3,093,925 | 3,927,643 | 4,634,608 | 4,634,608 |

WCCC Form 216b (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Auxiliary Fund Revenue

| College: | <u>Casper College</u> | Actual 2020-2021 | Estimated 2021-2022 | Tentative 2022-2023 | Approved 2022-2023 |
|---|------------------------|---------------------|------------------------|------------------------|-----------------------|
| Revenue | | | | | |
| Sales/Service | Student Center | 605,687 | 633,084 | 666,000 | 666,000 |
| | Food Service | 1,339,591 | 1,257,199 | 1,365,305 | 1,365,305 |
| | Residence Halls | 1,774,691 | 2,008,577 | 2,000,560 | 2,000,560 |
| | Bookstores | | | | |
| | Copy Center | | | | |
| | Motor Pool | | | | |
| | Early Childhood Center | 251,005 | 291,021 | 292,000 | 292,000 |
| | Other | 72,500 | 72,500 | 72,500 | 72,500 |
| Other Sources | Gate Receipts | | | | |
| | Investment Income | 7,985 | 13,539 | 13,000 | 13,000 |
| | Miscellaneous Deposits | 664,473 | 659,859 | 669,750 | 669,750 |
| Total Revenue | | 4,715,932 | 4,935,779 | 5,079,115 | 5,079,115 |
| Other Funding Sources | Carryover | 2,390,500 | 3,093,925 | 3,927,643 | 3,927,643 |
| | Transfers | 439,024 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| Total Other | | 2,829,524 | 3,093,925 | 3,927,643 | 3,927,643 |
| Total Auxiliary Fund Revenue and Other | | 7,545,456 | 8,029,704 | 9,006,758 | 9,006,758 |

WCCC Form 217b (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Auxiliary Fund Expenditures

| College: | Casper College | Actual 2020-2021 | Estimated 2021-2022 | Tentative 2022-2023 | Approved 2022-2023 |
|--|---------------------------|---------------------|------------------------|------------------------|-----------------------|
| Expenditures by Program | | | | | |
| Student | Salaries | 160,383 | 152,932 | 150,379 | 150,379 |
| Student Center | Benefits | 68,403 | 73,535 | 66,707 | 66,707 |
| | Operating Expenses | 196,984 | 210,436 | 262,365 | 262,365 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 425,769 | 436,903 | 479,451 | 479,451 |
| Student | Salaries | 12,500 | 12,500 | 15,000 | 15,000 |
| Food Service | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 1,094,475 | 1,095,144 | 1,078,780 | 1,078,780 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 1,106,975 | 1,107,644 | 1,093,780 | 1,093,780 |
| 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 | 206,159 | 257,442 | 319,985 | 319,985 |
| Housing | Benefits | 123,721 | 140,615 | 193,550 | 193,550 |
| | Operating Expenses | 489,713 | 483,575 | 556,856 | 556,856 |
| | Capital Outlay | 124,569 | 18,988 | 0 | 0 |
| | Total Expenditures | 944,162 | 900,620 | 1,070,391 | 1,070,391 |
| Student Early | Salaries | 329,209 | 318,295 | 319,385 | 319,385 |
| Childhood | Benefits | 214,645 | 182,773 | 185,843 | 185,843 |
| Center | Operating Expenses | 50,034 | 50,690 | 58,400 | 58,400 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 593,889 | 551,758 | 563,628 | 563,628 |
| Student | Salaries | 0 | 0 | 0 | 0 |
| All Other | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 1,380,736 | 1,105,136 | 1,164,900 | 1,164,900 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 1,380,736 | 1,105,136 | 1,164,900 | 1,164,900 |
| 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 | | 4,451,531 | 4,102,062 | 4,372,150 | 4,372,150 |
| Transfers | Mandatory | 0 | 0 | 0 | 0 |
| | Non-mandatory | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total Auxiliary Fund Exp. and Transfers | | 4,451,531 | 4,102,062 | 4,372,150 | 4,372,150 |

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted One-Mill Fund

| College: | <u>Casper College</u> | Actual 2020-2021 | Estimated 2021-2022 | Tentative 2022-2023 | Approved 2022-2023 |
|--|----------------------------|---------------------|------------------------|------------------------|-----------------------|
| Revenue | Local Appropriations | 1,614,543 | 1,470,201 | 1,745,742 | 1,745,742 |
| | Other Sources | 7,709 | 11,539 | 0 | 0 |
| | Total Revenue | 1,622,253 | 1,481,740 | 1,745,742 | 1,745,742 |
| Other Funding Sources | Carryover | 2,849,137 | 3,535,703 | 4,044,110 | 4,044,110 |
| | Transfers | 0 | 0 | 0 | 0 |
| | Other | 305,500 | 336,902 | 332,010 | 332,010 |
| | Total Other | 3,154,637 | 3,872,605 | 4,376,120 | 4,376,120 |
| Total One-Mill Revenue and Other | | 4,776,890 | 5,354,344 | 6,121,861 | 6,121,861 |
| Expenditures by Program | Instruction | 79,271 | 77,862 | 81,540 | 81,540 |
| | Research | 0 | 0 | 0 | 0 |
| | Public Service | 0 | 0 | 0 | 0 |
| | Academic Support | 865,183 | 801,256 | 950,908 | 950,908 |
| | Student Services | 51,915 | 51,467 | 56,239 | 56,239 |
| | Institutional Support | 243,069 | 246,581 | 314,233 | 314,233 |
| | Operations and Maint/Plant | 1,750 | 133,069 | 200,000 | 200,000 |
| | Scholarships & Fellowships | 0 | 0 | 0 | 0 |
| | Total Expenditures | 1,241,188 | 1,310,235 | 1,602,920 | 1,602,920 |
| 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 | | 1,241,188 | 1,310,235 | 1,602,920 | 1,602,920 |
| Expenditures by Series | Salaries | 634,593 | 614,307 | 760,368 | 760,368 |
| | Benefits | 325,041 | 357,023 | 364,447 | 364,447 |
| | Operating Expenses | 242,436 | 215,173 | 257,105 | 257,105 |
| | Capital Outlay | 39,118 | 123,732 | 221,000 | 221,000 |
| | Total Expenditures | 1,241,188 | 1,310,235 | 1,602,920 | 1,602,920 |
| 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 | | 1,241,188 | 1,310,235 | 1,602,920 | 1,602,920 |
| Net Increase (Decrease) | | 3,535,703 | 4,044,110 | 4,518,941 | 4,518,941 |

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted One-Mill Fund Revenue

| College: | <u>Casper College</u> | Actual 2020-2021 | Estimated 2021-2022 | Tentative 2022-2023 | Approved 2022-2023 |
|---|-----------------------|-----------------------------|--------------------------------|--------------------------------|-------------------------------|
| Revenue | | | | | |
| Local | Mill levy | 0 | 0 | 0 | 0 |
| Appropriations | Optional Mill | 1,313,367 | 1,214,590 | 1,437,742 | 1,437,742 |
| | Motor Vehicle Fees | 301,177 | 308,084 | 308,000 | 308,000 |
| | Other -Fees | | 8,978 | | |
| Other Sources | Investment Income | 7,709 | 11,539 | 0 | 0 |
| Total Revenue | | 1,622,253 | 1,543,191 | 1,745,742 | 1,745,742 |
| Other Funding Sources | Carryover | 2,849,137 | 3,535,703 | 4,044,110 | 4,044,110 |
| | Transfers | 0 | 0 | 0 | 0 |
| | Other | 305,500 | 336,902 | 332,010 | 332,010 |
| Total Other | | 3,154,637 | 3,872,605 | 4,376,120 | 4,376,120 |
| Total One-Mill Revenue and Other | | 4,776,890 | 5,415,796 | 6,121,861 | 6,121,861 |

WCCC Form 217c (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted One-Mill Fund Expenditures

| College: | Casper College | Actual 2020-2021 | Estimated 2021-2022 | Tentative 2022-2023 | Approved 2022-2023 |
|--------------------------------|---------------------------|---------------------|------------------------|------------------------|-----------------------|
| Expenditures by Program | | | | | |
| Instruction | Salaries | 54,995 | 55,715 | 56,742 | 56,742 |
| All Other | Benefits | 24,275 | 22,147 | 24,798 | 24,798 |
| | Operating Expenses | 0 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 79,271 | 77,862 | 81,540 | 81,540 |
| 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 | 403,459 | 365,121 | 481,776 | 481,776 |
| Support | Benefits | 219,844 | 247,942 | 225,132 | 225,132 |
| | Operating Expenses | 234,661 | 187,097 | 229,000 | 229,000 |
| | Capital Outlay | 7,219 | 1,096 | 15,000 | 15,000 |
| | Total Expenditures | 865,183 | 801,256 | 950,908 | 950,908 |
| Student | Salaries | 32,832 | 32,832 | 33,817 | 33,817 |
| Services | Benefits | 19,083 | 18,635 | 19,422 | 19,422 |
| | Operating Expenses | 0 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 3,000 | 3,000 |
| | Total Expenditures | 51,915 | 51,467 | 56,239 | 56,239 |
| Institutional | Salaries | 143,306 | 160,639 | 188,033 | 188,033 |
| Support | Benefits | 61,839 | 68,299 | 95,095 | 95,095 |
| | Operating Expenses | 6,025 | 5,887 | 28,105 | 28,105 |
| | Capital Outlay | 31,899 | 11,756 | 3,000 | 3,000 |
| | Total Expenditures | 243,069 | 246,581 | 314,233 | 314,233 |
| Operation/ | Salaries | 0 | 0 | 0 | 0 |
| Maintenance | Benefits | 0 | 0 | 0 | 0 |
| Plant | Operating Expenses | 1,750 | 22,188 | 0 | 0 |
| | Capital Outlay | 0 | 110,881 | 200,000 | 200,000 |
| | Total Expenditures | 1,750 | 133,069 | 200,000 | 200,000 |
| Scholarships | Salaries | 0 | 0 | 0 | 0 |
| and | Benefits | 0 | 0 | 0 | 0 |

| | | | | | |
|--|--------------------|-----------|-----------|----------------|-----------|
| Fellowships | Operating Expenses | 0 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 0 | 0 | 0 | 0 |
| Total Expenditures | | 1,241,188 | 1,310,235 | 1,602,920 | 1,602,920 |
| <hr/> | | | | | |
| Transfers | Mandatory | 0 | 0 | 0 | 0 |
| | Non-mandatory | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total One-Mill Expenditures and Transfers | | 1,241,188 | 1,310,235 | 1,602,920 | 1,602,920 |
| WCCC Form 218c (Reviewed Feb 2013) | | | | Date Prepared: | |

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Restricted Fund

| College: | <u>Casper College</u> | Actual 2020-2021 | Estimated 2021-2022 | Tentative 2022-2023 | Approved 2022-2023 |
|---|---|-----------------------------|--------------------------------|--------------------------------|-------------------------------|
| Revenue | Local Appropriations | 0 | 0 | 0 | 0 |
| | Federal Grants and Contracts | 16,049,473 | 12,019,571 | 9,259,142 | 9,259,142 |
| | State Grants and Contracts | 2,363,729 | 2,104,329 | 2,476,038 | 2,476,038 |
| | Local Grants and Contracts | 348,922 | 388,056 | 380,000 | 380,000 |
| | Private Gifts/Grants/Contracts | 773,701 | 823,344 | 825,781 | 825,781 |
| | Total Revenue | 19,535,826 | 15,335,300 | 12,940,961 | 12,940,961 |
| 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 | | 19,535,826 | 15,335,300 | 12,940,961 | 12,940,961 |
| Expenditures by Program | Instruction | 2,012,765 | 1,403,136 | 2,216,814 | 2,216,814 |
| | Research | 0 | 0 | 0 | 0 |
| | Public Service | 93,518 | 223,423 | 184,519 | 184,519 |
| | Academic Support | 131,888 | 142,698 | 152,000 | 152,000 |
| | Student Services | 923,855 | 930,227 | 1,092,613 | 1,092,613 |
| | Institutional Support | 5,971,496 | 2,298,989 | 1,418,015 | 1,418,015 |
| | Operations and Maint/Plant | 0 | 0 | 0 | 0 |
| | Scholarships & Fellowships | 10,402,302 | 10,336,828 | 7,877,000 | 7,877,000 |
| | Total Expenditures | 19,535,826 | 15,335,300 | 12,940,961 | 12,940,961 |
| 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 | | 19,535,826 | 15,335,300 | 12,940,961 | 12,940,961 |
| Expenditures by Series | Salaries | 1,103,101 | 1,615,766 | 1,335,018 | 1,335,018 |
| | Benefits | 559,271 | 546,753 | 621,771 | 621,771 |
| | Operating Expenses | 14,074,791 | 11,829,435 | 10,530,972 | 10,530,972 |
| | Capital Outlay | 3,798,662 | 1,343,346 | 453,200 | 453,200 |
| | Total Expenditures | 19,535,826 | 15,335,300 | 12,940,961 | 12,940,961 |
| 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 | | 19,535,826 | 15,335,300 | 12,940,961 | 12,940,961 |
| Net Increase (Decrease) | | 0 | 0 | 0 | 0 |

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Revenue

| College: | <u>Casper College</u> | Actual 2020-2021 | Estimated 2021-2022 | Tentative 2022-2023 | Approved 2022-2023 |
|--|-------------------------------|-----------------------------|--------------------------------|--------------------------------|-------------------------------|
| Revenue | | | | | |
| | Local Appropriations | 0 | 0 | 0 | 0 |
| | Federal Grants and Contracts | 16,049,473 | 12,019,571 | 9,259,142 | 9,259,142 |
| | State Grants and Contracts | 2,363,729 | 2,104,329 | 2,476,038 | 2,476,038 |
| | Local Grants and Contracts | 348,922 | 388,056 | 380,000 | 380,000 |
| | Private Gift/Grants/Contracts | 773,701 | 823,344 | 825,781 | 825,781 |
| Total Revenue | | 19,535,826 | 15,335,300 | 12,940,961 | 12,940,961 |
| 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 | | 19,535,826 | 15,335,300 | 12,940,961 | 12,940,961 |

WCCC Form 217e (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Expenditures

| College: | <u>Casper College</u> | Actual 2020-2021 | Estimated Actual 2021-2022 | Tentative 2022-2023 | Approved 2022-2023 |
|--------------------------------|---------------------------|---------------------|-------------------------------|------------------------|-----------------------|
| Expenditures by Program | | | | | |
| Instruction | Salaries | 254,499 | 280,032 | 381,370 | 381,370 |
| All Other | Benefits | 138,172 | 152,164 | 204,178 | 204,178 |
| | Operating Expenses | 431,220 | 281,710 | 768,111 | 768,111 |
| | Capital Outlay | 460,545 | 0 | 125,000 | 125,000 |
| | Total Expenditures | 1,284,436 | 713,906 | 1,478,659 | 1,478,659 |
| 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 | 449,820 | 445,851 | 470,128 | 470,128 |
| ABE, GED, | Benefits | 254,362 | 223,054 | 225,930 | 225,930 |
| ESL | Operating Expenses | 24,147 | 20,324 | 42,097 | 42,097 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 728,329 | 689,229 | 738,155 | 738,155 |
| 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 | 57,802 | 105,894 | 113,705 | 113,705 |
| Community | Benefits | 21,981 | 34,738 | 59,814 | 59,814 |
| Service | Operating Expenses | 13,736 | 67,849 | 11,000 | 11,000 |
| | Capital Outlay | 0 | 14,942 | | |
| | Total Expenditures | 93,518 | 223,423 | 184,519 | 184,519 |
| Academic | Salaries | 0 | 0 | 0 | 0 |
| Support | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 131,888 | 142,698 | 152,000 | 152,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 131,888 | 142,698 | 152,000 | 152,000 |
| Student | Salaries | 281,712 | 244,263 | 307,815 | 307,815 |
| Services | Benefits | 144,212 | 99,966 | 131,849 | 131,849 |
| | Operating Expenses | 341,569 | 374,756 | 524,749 | 524,749 |
| | Capital Outlay | 156,363 | 211,242 | 128,200 | 128,200 |
| | Total Expenditures | 923,855 | 930,227 | 1,092,613 | 1,092,613 |
| Institutional | Salaries | 10,135 | 484,864 | 0 | 0 |
| Support | Benefits | 545 | 36,831 | 0 | 0 |
| | Operating Expenses | 2,779,062 | 660,132 | 1,218,015 | 1,218,015 |
| | Capital Outlay | 3,181,755 | 1,117,162 | 200,000 | 200,000 |
| | Total Expenditures | 5,971,496 | 2,298,989 | 1,418,015 | 1,418,015 |

| | | | | | |
|--|-------------------------|------------|------------|------------|------------|
| 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 | 49,134 | 54,861 | 62,000 | 62,000 |
| | Benefits | | | 0 | 0 |
| | Operating Expenses | 10,353,169 | 10,281,967 | 7,815,000 | 7,815,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 10,402,302 | 10,336,828 | 7,877,000 | 7,877,000 |
| Total Expenditures | | 19,535,826 | 15,335,300 | 12,940,961 | 12,940,961 |
| 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. | | 19,535,826 | 15,335,300 | 12,940,961 | 12,940,961 |

WCCC Form 218e (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Plant Fund

| College: | <u>Casper College</u> | Actual 2020-2021 | Estimated 2021-2022 | Tentative 2022-2023 | Approved 2022-2023 |
|--|-----------------------------|---------------------|------------------------|------------------------|-----------------------|
| Revenue | Student Fees | 594,695 | 575,075 | 541,450 | 541,450 |
| | Debt Service | 0 | 0 | 0 | 0 |
| | State Appropriations | 2,013,678 | 3,305,285 | 3,300,000 | 3,300,000 |
| | Federal Appropriations | 0 | 0 | 0 | 0 |
| | Interest Income | 47,621 | 67,966 | 50,000 | 50,000 |
| | Other/Gifts | 3,324,121 | 3,161,064 | 2,800,000 | 2,800,000 |
| | Total Revenue | 5,980,115 | 7,109,391 | 6,691,450 | 6,691,450 |
| Other Funding Sources | Carryover | 24,314,337 | 28,214,496 | 31,132,286 | 31,132,286 |
| | Borrowing-External Agencies | 0 | 0 | 0 | 0 |
| | Transfers | 0 | 0 | 0 | 0 |
| | Total Other | 24,314,337 | 28,214,496 | 31,132,286 | 31,132,286 |
| Total Plant Funds Revenue and Other | | 30,294,452 | 35,323,887 | 37,823,736 | 37,823,736 |
| Expenditures by Program | Land/Building Acquisition | 0 | 0 | 0 | 0 |
| | New Construction | 0 | 0 | 1,000,000 | 1,000,000 |
| | Remodeling/Renovation | 2,068,946 | 4,191,601 | 3,600,000 | 3,600,000 |
| | Debt Service | 0 | 0 | 0 | 0 |
| | Other | 11,010 | 0 | 250,000 | 250,000 |
| | Total Expenditures | 2,079,956 | 4,191,601 | 4,850,000 | 4,850,000 |
| 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 | | 2,079,956 | 4,191,601 | 4,850,000 | 4,850,000 |
| Expenditures by Series | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 11,010 | 7,333 | 350,000 | 350,000 |
| | Capital Outlay | 2,068,946 | 4,184,268 | 4,500,000 | 4,500,000 |
| | Total Expenditures | 2,079,956 | 4,191,601 | 4,850,000 | 4,850,000 |
| 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 | | 2,079,956 | 4,191,601 | 4,850,000 | 4,850,000 |
| Net Increase (Decrease) | | 28,214,496 | 31,132,286 | 32,973,736 | 32,973,736 |

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Plant Fund Revenue

| College: | <u>Casper College</u> | Actual 2020-2021 | Estimated 2021-2022 | Tentative 2022-2023 | Approved 2022-2023 |
|--|------------------------------|-----------------------------|--------------------------------|--------------------------------|-------------------------------|
| Revenue | | | | | |
| | Student Fees | 594,695 | 575,075 | 541,450 | 541,450 |
| | Debt Service | 0 | 0 | 0 | 0 |
| | Federal Appropriations | 0 | 0 | 0 | 0 |
| | Other investment Income | 0 | 0 | 0 | 0 |
| | Other/Gifts | 3,324,121 | 3,161,064 | 2,800,000 | 2,800,000 |
| State Appropriations | Supplemental Appropriation | 2,013,678 | 3,305,285 | 3,300,000 | 3,300,000 |
| | Contingency Reserve | 0 | 0 | 0 | 0 |
| | Interest Income | 47,621 | 67,966 | 50,000 | 50,000 |
| Total Revenue | | 5,980,115 | 7,109,391 | 6,691,450 | 6,691,450 |
| Other Funding Sources | Carryover | 24,314,337 | 28,214,496 | 31,132,286 | 31,132,286 |
| | Borrowings-External Agencies | 0 | 0 | 0 | 0 |
| | Transfers | 0 | 0 | 0 | 0 |
| Total Other | | 24,314,337 | 28,214,496 | 31,132,286 | 31,132,286 |
| Total Plant Funds Revenue and Other | | 30,294,452 | 35,323,887 | 37,823,736 | 37,823,736 |

WCCC Form 217f (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Plant Fund Expenditures

| College: | <u>Casper College</u> | Actual 2020-2021 | Estimated 2021-2022 | Tentative 2022-2023 | Approved 2022-2023 |
|---|-----------------------|---------------------|------------------------|------------------------|-----------------------|
| 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 | 1,000,000 | 1,000,000 |
| | Total Expenditures | 0 | 0 | 1,000,000 | 1,000,000 |
| Remodeling/ Renovations | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 0 | 7,333 | 100,000 | 100,000 |
| | Capital Outlay | 2,068,946 | 4,184,268 | 3,500,000 | 3,500,000 |
| | Total Expenditures | 2,068,946 | 4,191,601 | 3,600,000 | 3,600,000 |
| 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 | 11,010 | 0 | 250,000 | 250,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 11,010 | 0 | 250,000 | 250,000 |
| Total Expenditures | | 2,079,956 | 4,191,601 | 4,850,000 | 4,850,000 |
| Transfers | Mandatory | 0 | 0 | 0 | 0 |
| | Non-mandatory | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total Plant Funds Exp. and Transfers | | 2,079,956 | 4,191,601 | 4,850,000 | 4,850,000 |

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Loan Fund

| College: | <u>Casper College</u> | Actual 2020-2021 | Estimated 2021-2022 | Tentative 2022-2023 | Approved 2022-2023 |
|---|---|---------------------|------------------------|------------------------|-----------------------|
| 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 | 301 | 274 | 1,000 | 1,000 |
| | <u>Total Revenue</u> | <u>301</u> | <u>274</u> | <u>1,000</u> | <u>1,000</u> |
| Other Funding Sources | Carryover | 90,322 | 100,755 | 140,406 | 140,406 |
| | Transfers | 37,262 | 39,377 | 40,000 | 40,000 |
| | Other | 0 | 0 | 0 | 0 |
| | <u>Total Other</u> | <u>127,584</u> | <u>140,132</u> | <u>180,406</u> | <u>180,406</u> |
| Total Loan Funds Revenue and Other | | 127,885 | 140,406 | 181,406 | 181,406 |
| Expenditures by Program | Civic Loan | 130 | 0 | 500 | 500 |
| | NDSL | 0 | 0 | 0 | 0 |
| | <u>Total Expenditures</u> | <u>130</u> | <u>0</u> | <u>500</u> | <u>500</u> |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | <u>Total Transfers</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Auxiliary Enterprises | Expenditures | 0 | 0 | 0 | 0 |
| | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | <u>Total Expenditures & Transfers</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Loan Exp. & Tfrs. by Program | | 130 | 0 | 500 | 500 |
| Expenditures by Series | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 130 | 0 | 500 | 500 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | <u>Total Expenditures</u> | <u>130</u> | <u>0</u> | <u>500</u> | <u>500</u> |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 27,000 | 0 | 50,000 | 50,000 |
| | <u>Total Transfers</u> | <u>27,000</u> | <u>0</u> | <u>50,000</u> | <u>50,000</u> |
| Total Loan Exp. & Tfrs. by Series | | 27,130 | 0 | 50,500 | 50,500 |
| Net Increase (Decrease) | | 100,755 | 140,406 | 130,906 | 130,906 |

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Loan Fund Revenue

| College: | <u>Casper College</u> | Actual 2020-2021 | Estimated 2021-2022 | Tentative 2022-2023 | Approved 2022-2023 |
|---|------------------------------|---------------------|------------------------|------------------------|-----------------------|
| Revenue | | | | | |
| | Local Appropriations | 0 | 0 | 0 | 0 |
| | Federal Grants and Contracts | 0 | 0 | 0 | 0 |
| | State Grants and Contracts | 0 | 0 | 0 | 0 |
| | Interest | 301 | 274 | 1,000 | 1,000 |
| | Miscellaneous | 0 | 0 | 0 | 0 |
| Total Revenue | | 301 | 274 | 1,000 | 1,000 |
| Other Funding Sources | | | | | |
| | Carryover | 90,322 | 100,755 | 90,322 | 90,322 |
| | Transfers | 37,262 | 39,377 | 40,000 | 40,000 |
| | Other | 0 | 0 | 0 | 0 |
| Total Other | | 127,584 | 140,132 | 130,322 | 130,322 |
| Total Loan Funds Revenue and Other | | 127,885 | 140,406 | 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 2020-2021 | Estimated 2021-2022 | Tentative 2022-2023 | Approved 2022-2023 |
|---|-----------------------|---------------------|------------------------|------------------------|-----------------------|
| Expenditures by Program | | | | | |
| Civic Loan | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 130 | 0 | 500 | 500 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 130 | 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 | | 130 | 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 | 27,000 | 0 | 50,000 | 50,000 |
| | Total Transfers | 27,000 | 0 | 50,000 | 50,000 |
| Total Loan Funds Exp. and Tfrs. | | 27,130 | 0 | 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 2020-2021 | Estimated 2021-2022 | Tentative 2022-2023 | Approved 2022-2023 |
|--|---|---------------------|------------------------|------------------------|-----------------------|
| Revenue | State Matching Funds | 0 | 0 | 0 | 0 |
| | Investment Income | 5,943,983 | -3,201,624 | 1,000,000 | 1,000,000 |
| | Private Gifts/Grants/Contracts | 45,436 | 34,512 | 50,000 | 50,000 |
| | Other | 0 | 0 | 0 | 0 |
| | Total Revenue | 5,989,419 | -3,167,112 | 1,050,000 | 1,050,000 |
| Other Funding Sources | Carryover | 15,805,912 | 20,988,131 | 16,954,294 | 16,954,294 |
| | Transfers | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| | Total Other | 15,805,912 | 20,988,131 | 16,954,294 | 16,954,294 |
| Total Endowment Revenue and Other | | 21,795,331 | 17,821,018 | 18,004,294 | 18,004,294 |
| 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 | 802,751 | 866,724 | 1,100,000 | 1,100,000 |
| | Total Expenditures | 802,751 | 866,724 | 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 | 4,449 | 0 | 0 | 0 |
| | Total Expenditures and Transfers | 4,449 | 0 | 0 | 0 |
| Total Endowment Exp. & Tfrs. by Program | | 807,200 | 866,724 | 1,100,000 | 1,100,000 |
| Expenditures by Series | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 802,751 | 866,724 | 1,100,000 | 1,100,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 802,751 | 866,724 | 1,100,000 | 1,100,000 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 4,449 | 0 | 0 | 0 |
| | Total Transfers | 4,449 | 0 | 0 | 0 |
| Total Endowment Exp. & Tfrs. by Series | | 807,200 | 866,724 | 1,100,000 | 1,100,000 |
| Net Increase (Decrease) | | 20,988,131 | 16,954,294 | 16,904,294 | 16,904,294 |

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Endowment Revenue

| College: | <u>Casper College</u> | <u>Actual 2020-2021</u> | <u>Estimated 2021-2022</u> | <u>Tentative 2022-2023</u> | <u>Approved 2022-2023</u> |
|--|---------------------------|-----------------------------|--------------------------------|--------------------------------|-------------------------------|
| Revenue | State Appropriation-Match | 0 | 0 | 0 | 0 |
| | Investment Income | 5,943,983 | -3,201,624 | 1,000,000 | 1,000,000 |
| | Gifts | 45,436 | 34,512 | 50,000 | 50,000 |
| | Other | 0 | 0 | 0 | 0 |
| Total Revenue | | 5,989,419 | -3,167,112 | 1,050,000 | 1,050,000 |
| Other Funding Sources | Carryover | 15,805,912 | 20,988,131 | 16,954,294 | 16,954,294 |
| | Transfers | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| Total Other | | 15,805,912 | 20,988,131 | 16,954,294 | 16,954,294 |
| Total Endowment Revenue and Other | | 21,795,331 | 17,821,018 | 18,004,294 | 18,004,294 |

WCCC Form 217g (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Endowment Expenditures

| College: | Casper College | Actual 2020-2021 | Estimated 2021-2022 | Tentative 2022- 2023 | Approved 2022- 2023 |
|--------------------------------|--------------------|---------------------|------------------------|-------------------------|------------------------|
| 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 | 802,751 | 866,724 | 1,100,000 | 1,100,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 802,751 | 866,724 | 1,100,000 | 1,100,000 |
| Total Expenditures | | 802,751 | 866,724 | 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 | 4,449 | 0 | 0 | 0 |
| | Total Transfers | 4,449 | 0 | 0 | 0 |
| Total Endowment Exp. and Tfrs. | | 807,200 | 866,724 | 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

2022 - 2023

| Name of Issue | Issue Date | Date Due | Interest Rate | Amount of Issue | Balance Outstanding 7/1/2022 | Bond Retirement This Period | Interest Due This Period |
|---------------------|------------|----------|---------------|-----------------|------------------------------|-----------------------------|--------------------------|
| July 2021 G O Bonds | 7/29/2021 | | 1.705% | 15,995,000 | 14,915,000 | 1,045,000 | 254,301 |
| Total Required | | | | 15,995,000 | 14,915,000 | 1,045,000 | 254,301 |

WCCC Form 224 (Reviewed Dec 2017)

Date Prepared: 6/30/2022

WYOMING COMMUNITY COLLEGE SYSTEM
College: Casper College

Statement of Borrowing Capacity
As of July 1, 2022

2022 - 2023

| | | |
|--|------------------|--------------------------|
| Certified Assessed Valuation of College District for Budget Year | | 1,452,264,348 |
| Debt Limit: 4% of Assessed Valuation | | 58,090,574 |
| Less: Bond Principal Outstanding, June 30, 2022 | 14,915,000 | |
| Less: Cash Balance on Hand for Payment of Bond Principal (estimated) | <u>3,662,883</u> | |
| Outstanding Bonds Minus Cash Balance | | <u>11,252,117</u> |
| Legal Debt Margin | | <u><u>69,342,691</u></u> |

WCCC Form 226 (Reviewed Dec 2017)

Date Prepared: '7/08/22'

WYOMING COMMUNITY COLLEGE SYSTEM
College: Casper College

Bond Issue Summary
 Revenue Bonds **2022 - 2023**

| Name of Issue | Issue Date | Date Due | Interest Rate | Amount of Issue | Balance Outstanding 7/1/2022 | Bond Retirement This Period | Interest Due This Period |
|----------------------|-------------------|-----------------|----------------------|------------------------|-------------------------------------|------------------------------------|---------------------------------|
| Revenue Bonds | 2021 | | 4.00% | 15,170,000 | 14,330,000 | 570,000 | 573,200 |
| | | | | Total Required | 15,170,000 | 570,000 | 573,200 |