



Adopted by the
Casper College
District Board
July 18, 2023

Casper College

Community College District Annual Budget

Fiscal Year Beginning July 1, 2023 and Ending June 30, 2024

**COMMUNITY COLLEGE DISTRICT
ANNUAL BUDGET**

For the

Fiscal Year Beginning July 1, 2023 and Ending June 30, 2024

CASPER COLLEGE

July 18, 2023

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, 2024

Members of the District Board:

A brief overview of the proposed annual budget for the Fiscal Year 2024 (FY24) is included below, followed by more detail on the FY24 budget in subsequent sections of the budget document.

REVENUE:

STATE APPROPRIATIONS:

OPERATING FUND - The estimated amount for FY24 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, compensation adjustments, one-time funding for inflation, and the employers' increased share for retirement contributions. Compensation allocations include the second half of the 2022 Budget Bill appropriation and this year's supplemental allocation. The appropriation also includes funding from the Wyoming Investment in Nursing Program to support a faculty position and approximately \$16K for the rodeo program.

PLANT FUNDS – The FY24 allocation for Major Maintenance will be \$3.3 million. Projects for FY24 will move forward for approval by the Wyoming Construction Management Department. The amount appropriated for the 2023 – 2024 Biennium was slightly more than \$6.6 million. Expenditures budgeted in the plant fund include projects planned for completion during FY24.

The final payment of \$203,880 on the loan between the Foundation and the College will be made in FY24.

LOCAL TAX REVENUE:

OPERATING FUND – The estimated revenue anticipated from the mill levy assessments on local property values reflects the July 2023 certified assessed valuation for Natrona County. The assessed valuation increased by 17.5% as compared to July 2022. Adding to the complexity of determining the estimate is the change in the distribution methodology of Ad Valorem taxes. The budget for motor vehicle fees is \$1,250,000, slightly more than 2023 receipts.

OPTIONAL ONE-MILL FUND – The revenue anticipated from mill levy assessments on local property values reflects assessed value certified as of July 2023. Revenue expected from motor vehicle fees is similar to the fiscal year 2023. The estimated income from student fees for digital technology support is \$357,000.

Over \$2 million in salaries and benefits and related departmental operating costs make up the budget of the One-Mill fund.

STUDENT PAYMENTS:

OPERATING & AUXILIARY FUNDS – The Wyoming Community College Commission (WCCC) did not approve an increase in tuition rates for FY24. Budget estimates for tuition and fees are similar to FY23 to reflect expected enrollment. The Board approved a reallocation in mandatory fee assessments for FY24 with no increase in fee rates.

The Board of Trustees approved an increase to housing rates of approximately 2.56% for a double room in the Residence Hall with no adjustment to apartment rates. Rates for board plans were increased depending on the type of plan ranging from 2.15% to 6.67%, and based upon anticipated increases in operational costs and meal plan structure. The Auxiliary fund budget reflects estimates of these revenue 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, 2023. The legislature appropriated roughly \$6.5 million in funds for compensation to Wyoming's community colleges. Of this amount, Casper College received approximately \$1.3 million to support compensation increases and adjustments.

The expenditure budget reflects an estimate of the costs of health insurance. Because it is unknown whether there will be further increases during FY24, the cost budgeted is slightly higher than the current costs to be conservative.

Although expenditure budgets remain similar to FY23 levels, there are areas where increasing costs have necessitated additional support. An allocation of funds for equipment purchases is included.

DEBT SERVICE - As of July 1, 2023, the outstanding balance of the General Obligation bonds will be \$13,870,000. The 2021 General Obligation bonds will require debt service of \$1,296,484 during FY24. The levy for debt service is recommended to remain at 1.89 mills for FY24.

As of July 1, 2023, the outstanding balance of the 2021 revenue bonds is \$13,760,000. Debt service during FY24 for the revenue bonds will be \$1,140,400.

RESTRICTED FUNDS

The Restricted Funds budget for FY2024 is comprised of several funding sources – federal, state, local, and private. The 2024 budget for federal funding includes the following new grant applications:

- US Department of the Treasury – Wyoming Innovation Partnership \$570,640
- US Department of Education – Veteran’s Centers of Excellence - \$100,000
- Institute of Museum and Library Services – Tate Museum - \$83,000

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, Wyoming Investment in Nursing ARP (American Rescue Plan) Act funds, and Title IV student financial aid. The total FY24 budget for federal funding is \$8,473,390 as compared to \$9,259,142 for FY 2023.

State restricted funds include the following grants: Excellence in Higher Education (\$331,810), Adult Basic Education (\$133,700), Library (\$134,000), Wyoming Works Scholarships (\$60,000), Wyoming Office of Tourism Rodeo grant (\$14,000), Department of Workforce Services grants (\$167,129), the Wyoming Innovation Partnership Grant (\$109,823), the Wyoming Arts Council Jazz Festival grant (\$10,000), and Hathaway Scholarships (\$1.25M). The total budget for state funding is \$2,214,259, a decrease of \$261,779 from the FY2023 budget of \$2,476,038.

Local restricted funds include funding for the adult basic education institutional match (\$350,000), FSEOG institutional match (\$19,621), and local support for the Humanities Festival (\$2,000).

Private restricted funds include funding and applications for the Jazz 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 STAR program, The National Space Grant Foundation, Key Camp, and the Casper College Contributors. The total budget for private funding is \$1,062,886.

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 2023-2024 fiscal year ending June 30, 2024, which is now being considered by the Casper College District Board, will be held at Casper College, Casper, Wyoming, on the 18th day of July 2023, 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	Revenue	Requirement*	
	-1	-2	-3	-4	-5
Current Funds	27,001,717	53,366,163	80,367,880	10,009,071	60,120,533
Plant Funds	34,779,045	4,925,000	39,704,045	0	4,804,000
Loan Funds	186,476	41,000	227,476	0	50,500
Endowment Funds	16,986,901	1,050,000	18,036,901	0	1,100,000
Total	78,954,139	59,382,163	138,336,302	10,009,071	66,075,033
Debt Service (G.O.)				1,296,484	1,296,484
Central Wy. BOCES				999,107	999,107

* 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 8, 2023

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.

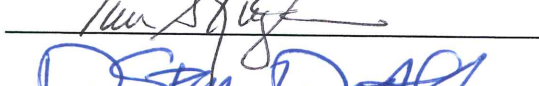
Dated this 19th day of July, 2022.


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 18th day of July 2023, this Board adopted a college budget for the 2023/2024 fiscal year ending June 30, 2024, calling for the following appropriations:

Current Funds.....	\$ 60,120,533
Plant Funds.....	\$ 4,804,000
Loan Funds.....	\$ 50,500
Endowment Funds.....	\$ 1,100,000
Debt Service.....	\$ 1,296,484
TOTAL	\$ 67,371,517

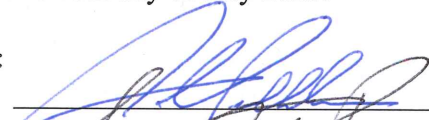


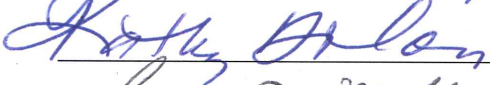
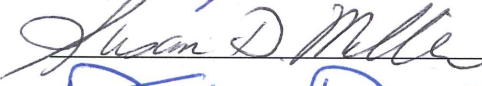


AND WHEREAS, after deducting all other cash and estimated revenue, it is necessary that the following amounts be raised by general taxation, and in order to raise such sums of money, it is necessary that levies be made for the fiscal year ending June 30, 2024, as shown opposite each fund amounts to be raised by taxes:

	Amount to be raised
Current Funds.....	\$ 8,010,857 4 mills 1,998,214 1 mill
Debt Service.....	1.89 mills
Interest.....	\$ 236,484
Principal.....	1,060,000
Central Wyo. BOCES	\$ 999,107 .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, 2024.

Dated this 18th day of July 2023.

Attest:

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Total Current Funds

College:	<u>Casper College</u>	Actual 2020-2021	Estimated 2021-2022	Tentative 2023-2024	Adopted 2023-2024
Revenue	Tuition and Fees	9,912,886	9,646,906	9,587,252	9,587,252
	State Appropriations	22,758,383	22,984,685	25,087,815	25,087,815
	Local Appropriations	7,731,478	11,366,091	10,009,071	10,009,071
	Federal Grants and Contracts	12,019,571	9,294,802	8,473,390	8,473,390
	State Grants and Contracts	2,104,329	2,132,491	2,214,259	2,214,259
	Local Grants and Contracts	388,056	261,628	371,621	371,621
	Private Gifts/Grants/Contracts	823,344	827,258	1,062,886	1,062,886
	Endowment Income	0	0	0	0
	Sales & Services/Educ Act.	73,462	70,104	66,000	66,000
	Sales & Services/Aux Enter	4,262,381	4,291,543	4,242,190	4,242,190
	Other Sources	1,657,991	1,951,839	1,893,750	1,893,750
	Total Revenue	61,731,881	62,827,347	63,008,234	63,008,234
Other Funding Sources	Carryover	16,441,245	20,055,654	27,001,717	27,001,717
	Transfers	0	0	0	0
	Other	336,902	362,524	367,000	367,000
	Total Other	16,778,147	20,418,178	27,368,717	27,368,717
Total Current Funds Revenue and Other		78,510,028	83,245,525	90,376,951	90,376,951
Expenditures by Program	Instruction	17,291,786	17,995,740	19,641,514	19,641,514
	Research	0	0	0	0
	Public Service	452,899	446,199	687,456	687,456
	Academic Support	4,562,951	4,258,337	4,977,546	4,977,546
	Student Services	4,792,609	5,349,875	5,456,052	5,456,052
	Institutional Support	8,949,501	8,053,794	8,119,381	8,119,381
	Operations and Maint/Plant	5,869,305	5,763,911	6,344,369	6,344,369
	Scholarships & Fellowships	12,402,888	9,921,006	10,365,645	10,365,645
	Total Expenditures	54,321,938	51,788,863	55,591,963	55,591,963
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	51,672	0	0	0
	Total Transfers	51,672	0	0	0
Auxiliary Enterprises	Expenditures	4,080,763	4,454,947	4,528,570	4,528,570
	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Expenditures & Transfers	4,080,763	4,454,947	4,528,570	4,528,570
Total Current Funds Exp & Transfers		58,454,373	56,243,810	60,120,533	60,120,533
Expenditures by Series	Salaries	22,204,051	21,975,876	23,169,289	23,169,289
	Benefits	10,522,172	10,418,490	11,996,402	11,996,402
	Operating Expenses	23,754,552	22,225,674	23,368,818	23,368,818
	Capital Outlay	1,921,925	1,623,770	1,586,024	1,586,024
	Total Expenditures	58,402,701	56,243,810	60,120,533	60,120,533
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	51,672	0	0	0
	Total Transfers	51,672	0	0	0
Total Current Funds Exp & Transfers		58,454,373	56,243,810	60,120,533	60,120,533
Net Increase (Decrease)		20,055,655	27,001,716	30,256,418	30,256,418

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Revenue

College:	Casper College	Actual 2020-2021	Estimated 2021-2022	Tentative 2023-2024	Adopted 2023-2024
Revenue					
Tuition, Fees	Credit Tuition, In-State	6,225,674	6,010,833	6,015,002	6,015,002
	Credit Tuition, Out-of-District	0	0	0	0
	Credit Tuition, Out-State	824,172	828,779	816,269	816,269
	Credit Tuition, WUE	932,361	893,973	882,981	882,981
	Continuing Education Tuition	275,302	302,878	264,000	264,000
	Community Services Tuition	179,629	170,242	200,000	200,000
	Student Fees	0	0	0	0
	Course Fees	1,251,432	1,227,646	1,205,000	1,205,000
	Other Fees	224,316	212,555	204,000	204,000
State Appropriations	State Aid Appropriation	17,704,588	17,844,946	19,405,764	19,405,764
	Supplemental Appropriation	5,053,795	5,139,739	5,682,051	5,682,051
	Other State Revenue	0	0	0	0
Local Appropriations	Mill Levy, Four-Mill	4,952,888	7,883,164	6,760,857	6,760,857
	Mill Levy, Optional	1,238,169	1,970,247	1,690,214	1,690,214
	Motor Vehicle Fees	1,540,421	1,512,680	1,558,000	1,558,000
	Other Local Revenue	0	0	0	0
Federal Grants and Contracts		12,019,571	9,294,802	8,473,390	8,473,390
State Grants and Contracts		2,104,329	2,132,491	2,214,259	2,214,259
Local Grants and Contracts BOCES/BOCHES		388,056	261,628	371,621	371,621
Private Grants/Gifts/Contracts		823,344	827,258	1,062,886	1,062,886
Endowment Income	Unrestricted				
	Restricted				
	Other Income				
Sales/Service Educational Activities	Instruction	73,462	70,104	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	633,084	629,964	640,840	640,840
	Food Service	1,257,199	1,360,939	1,301,250	1,301,250
	Residence Halls	2,008,577	1,924,481	1,935,100	1,935,100
	Bookstores	0	0	0	0
	Copy Centers	0	0	0	0
	Motor Pool	0	0	0	0
	Early Childhood Center	291,021	303,660	292,500	292,500
	Other	72,500	72,500	72,500	72,500
Other Sources	Gate Receipts	25,512	29,534	35,000	35,000
	Investment Income	63,646	516,128	460,000	460,000
	Miscellaneous Deposits	1,568,833	1,406,177	1,398,750	1,398,750
Total Revenue		61,731,881	62,827,348	63,008,234	63,008,234
Other Funding Sources	Carryover	16,441,245	20,055,654	27,001,717	27,001,717
	Transfers	0	0	0	0
	Other	336,902	362,524	367,000	367,000
Total Other		16,778,147	20,418,178	27,368,717	27,368,717
Total Current Funds Revenue and Other		78,510,028	83,245,526	90,376,951	90,376,951

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Expenditures

College:	Casper College	Actual 2021-2022	Estimated 2022-2023	Tentative 2023-2024	Approved 2023-2024
Expenditures by Program					
Instruction	Salaries	10,142,392	10,200,135	10,419,464	10,419,464
All Other	Benefits	4,445,623	4,388,961	5,087,287	5,087,287
	Operating Expenses	1,143,061	1,756,771	1,795,897	1,795,897
	Capital Outlay	21,282	240,993	673,824	673,824
	Total Expenditures	15,752,358	16,586,860	17,976,472	17,976,472
Instruction	Salaries	201,205	233,777	260,136	260,136
Continuing	Benefits	125,888	132,490	144,162	144,162
Education	Operating Expenses	169,253	148,393	183,050	183,050
	Capital Outlay	0	0	0	0
	Total Expenditures	496,346	514,660	587,348	587,348
Instruction	Salaries	445,851	376,022	433,781	433,781
ABE, GED,	Benefits	223,054	181,496	232,768	232,768
ESL	Operating Expenses	374,176	336,702	411,145	411,145
	Capital Outlay	0	0	0	0
	Total Expenditures	1,043,081	894,220	1,077,694	1,077,694
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	257,487	273,318	363,150	363,150
Community	Benefits	85,297	107,523	192,219	192,219
Service	Operating Expenses	95,173	62,128	132,087	132,087
	Capital Outlay	14,942	3,230	0	0
	Total Expenditures	452,899	446,199	687,456	687,456
Academic	Salaries	2,270,074	2,195,626	2,398,484	2,398,484
Support	Benefits	1,106,953	1,070,656	1,180,576	1,180,576
	Operating Expenses	870,861	877,244	1,112,486	1,112,486
	Capital Outlay	315,063	114,811	286,000	286,000
	Total Expenditures	4,562,951	4,258,337	4,977,546	4,977,546
Student	Salaries	2,365,833	2,308,227	2,563,983	2,563,983
Services	Benefits	1,214,832	1,204,868	1,382,168	1,382,168
	Operating Expenses	955,431	1,578,268	1,345,901	1,345,901
	Capital Outlay	256,513	258,512	164,000	164,000
	Total Expenditures	4,792,609	5,349,875	5,456,052	5,456,052
Institutional	Salaries	3,659,973	3,446,315	3,586,106	3,586,106
Support	Benefits	1,577,141	1,636,036	1,821,773	1,821,773
	Operating Expenses	2,561,412	2,211,696	2,514,302	2,514,302
	Capital Outlay	1,150,975	759,748	197,200	197,200
	Total Expenditures	8,949,501	8,053,794	8,119,381	8,119,381

Operation/ Maintenance Plant	Salaries	2,065,206	2,071,610	2,220,377	2,220,377
	Benefits	1,346,461	1,258,002	1,376,555	1,376,555
	Operating Expenses	2,313,476	2,238,332	2,507,437	2,507,437
	Capital Outlay	144,162	195,967	240,000	240,000
	Total Expenditures	5,869,305	5,763,911	6,344,369	6,344,369
Scholarships and Fellowships	Salaries	54,861	49,727	72,352	72,352
	Benefits	0	0	145,608	145,608
	Operating Expenses	12,348,028	9,871,279	10,147,685	10,147,685
	Capital Outlay	0	0	0	0
	Total Expenditures	12,402,889	9,921,006	10,365,645	10,365,645
Total Expenditures	54,321,939	51,788,863	55,591,963	55,591,963	
Transfers	Mandatory	0	0	0	0
	Non-mandatory	51,672	0	0	0
	Total Transfers	51,672	0	0	0
Auxiliary Enterprises	Salaries	741,169	821,118	851,456	851,456
	Benefits	396,923	438,458	433,286	433,286
	Operating Expenses	2,923,682	3,144,861	3,218,828	3,218,828
	Capital Outlay	18,988	50,510	25,000	25,000
	Total Expenditures	4,080,763	4,454,947	4,528,570	4,528,570
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	58,454,374	56,243,810	60,120,533	60,120,533	

WCCC Form 215 (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted Operating Fund

College:	<u>Casper College</u>	Actual 2021-2022	Estimated 2022-2023	Tentative 2023-2024	Approved 2023-2024
Revenue	Tuition and Fees	9,912,886	9,646,906	9,587,252	9,587,252
	State Appropriations	22,758,383	22,984,685	25,087,815	25,087,815
	Local Appropriations	6,185,225	9,093,308	8,010,857	8,010,857
	Sales & Services/Educ Act.	73,462	70,104	66,000	66,000
	Other Sources	973,054	1,092,902	1,071,750	1,071,750
	Total Revenue	39,903,010	42,887,905	43,823,674	43,823,674
Other Funding Sources	Carryover	9,811,617	11,986,550	16,746,295	16,746,295
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	9,811,617	11,986,550	16,746,295	16,746,295
Total Operating Fund Revenue and Other		49,714,627	54,874,455	60,569,969	60,569,969
Expenditures by Program	Instruction	15,810,788	16,091,224	17,285,174	17,285,174
	Research	0	0	0	0
	Public Service	229,476	247,229	442,456	442,456
	Academic Support	3,618,997	3,447,787	3,720,082	3,720,082
	Student Services	3,810,915	3,858,288	4,207,045	4,207,045
	Institutional Support	6,403,932	6,813,589	7,327,082	7,327,082
	Operations and Maint/Plant	5,736,236	5,684,985	6,044,369	6,044,369
	Scholarships & Fellowships	2,066,061	1,985,058	2,406,036	2,406,036
	Total Expenditures	37,676,405	38,128,160	41,432,244	41,432,244
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	51,672	0	0	0
	Total Transfers	51,672	0	0	0
Total Oper Fund Exp. & Tfrs. by Program		37,728,077	38,128,160	41,432,244	41,432,244
Expenditures by Series	Salaries	19,190,155	19,531,400	20,407,117	20,407,117
	Benefits	9,264,129	9,223,937	10,653,090	10,653,090
	Operating Expenses	8,786,263	8,997,209	9,871,837	9,871,837
	Capital Outlay	435,858	375,614	500,200	500,200
	Total Expenditures	37,676,405	38,128,160	41,432,244	41,432,244
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	51,672	0	0	0
	Total Transfers	51,672	0	0	0
Total Oper Fund Exp. & Tfrs by Series		37,728,077	38,128,160	41,432,244	41,432,244
Net Increase (Decrease)		11,986,550	16,746,295	19,137,725	19,137,725

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Revenue

College:	<u>Casper College</u>	Actual 2021-2022	Estimated 2022-2023	Tentative 2023-2024	Approved 2023-2024
Revenue					
Tuition, Fees	Credit Tuition, In-State	6,225,674	6,010,833	6,015,002	6,015,002
	Credit Tuition, Out-of-District	0	0	0	0
	Credit Tuition, Out-State	824,172	828,779	816,269	816,269
	Credit Tuition, WUE	932,361	893,973	882,981	882,981
	Continuing Education Tuition	275,302	302,878	264,000	264,000
	Community Services Tuition	179,629	170,242	200,000	200,000
	Student Fees	0	0	0	0
	Course Fees	1,251,432	1,227,646	1,205,000	1,205,000
	Other Fees	224,316	212,555	204,000	204,000
State Appropriations	State Aid Appropriation	17,704,588	17,844,946	19,405,764	19,405,764
	Supplemental Appropriation	5,053,795	5,139,739	5,682,051	5,682,051
	Other State Revenue	0	0	0	0
Local Appropriations	Mill Levy, Four-Mill	4,952,888	7,883,164	6,760,857	6,760,857
	Motor Vehicle Fees	1,232,337	1,210,144	1,250,000	1,250,000
	Other Local Revenue	0	0	0	0
Sales/Service Educational Activities	Instruction	73,462	70,104	66,000	66,000
	Research	0	0	0	0
	Public Service	0	0	0	0
	Other	0	0	0	0
Other Sources	Gate Receipts	25,512	29,534	35,000	35,000
	Investment Income	38,568	316,061	300,000	300,000
	Miscellaneous Deposits	908,974	747,307	736,750	736,750
Total Revenue		39,903,010	42,887,905	43,823,674	43,823,674
Other Funding Sources	Carryover	9,811,617	11,986,550	16,746,295	16,746,295
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		9,811,617	11,986,550	16,746,295	16,746,295
Total Operating Fund Revenue and Other		49,714,627	54,874,455	60,569,969	60,569,969

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Expenditures

College:	<u>Casper College</u>	Actual 2021-2022	Estimated 2022-2023	Tentative 2023-2024	Approved 2023-2024
Expenditures by Program					
Instruction	Salaries	9,806,645	9,890,029	10,085,201	10,085,201
All Other	Benefits	4,271,312	4,265,481	4,959,743	4,959,743
	Operating Expenses	861,351	1,077,103	1,182,882	1,182,882
	Capital Outlay	21,282	40,967	125,000	125,000
	Total Expenditures	14,960,590	15,273,580	16,352,826	16,352,826
Instruction	Salaries	201,205	233,777	260,136	260,136
Continuing	Benefits	125,888	132,490	144,162	144,162
Education	Operating Expenses	169,253	148,393	183,050	183,050
	Capital Outlay	0	0	0	0
	Total Expenditures	496,346	514,660	587,348	587,348
Instruction	Salaries	0	0	0	0
ABE, GED,	Benefits	0	0	0	0
ESL	Operating Expenses	353,852	302,984	345,000	345,000
	Capital Outlay	0	0	0	0
	Total Expenditures	353,852	302,984	345,000	345,000
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	151,593	173,036	255,775	255,775
Community	Benefits	50,559	57,126	134,131	134,131
Service	Operating Expenses	27,324	17,067	52,550	52,550
	Capital Outlay	0	0	0	0
	Total Expenditures	229,476	247,229	442,456	442,456
Academic	Salaries	1,862,298	1,863,066	1,922,978	1,922,978
Support	Benefits	901,666	893,482	947,784	947,784
	Operating Expenses	541,066	596,822	585,320	585,320
	Capital Outlay	313,967	94,417	264,000	264,000
	Total Expenditures	3,618,997	3,447,787	3,720,082	3,720,082
Student	Salaries	2,088,738	2,040,389	2,243,097	2,243,097
Services	Benefits	1,096,231	1,074,366	1,231,543	1,231,543
	Operating Expenses	580,675	723,201	726,405	726,405
	Capital Outlay	45,271	20,332	6,000	6,000
	Total Expenditures	3,810,915	3,858,288	4,207,045	4,207,045
Institutional	Salaries	3,014,470	3,259,493	3,397,553	3,397,553
Support	Benefits	1,472,012	1,542,990	1,713,564	1,713,564
	Operating Expenses	1,895,393	1,951,369	2,125,765	2,125,765
	Capital Outlay	22,057	59,737	90,200	90,200
	Total Expenditures	6,403,932	6,813,589	7,327,082	7,327,082

Operation/ Maintenance Plant	Salaries	2,065,206	2,071,610	2,220,377	2,220,377
	Benefits	1,346,461	1,258,002	1,376,555	1,376,555
	Operating Expenses	2,291,288	2,195,212	2,432,437	2,432,437
	Capital Outlay	33,281	160,161	15,000	15,000
	Total Expenditures	5,736,236	5,684,985	6,044,369	6,044,369
Scholarships and Fellowships	Salaries	0	0	22,000	22,000
	Benefits	0	0	145,608	145,608
	Operating Expenses	2,066,061	1,985,058	2,238,428	2,238,428
	Capital Outlay	0	0	0	0
	Total Expenditures	2,066,061	1,985,058	2,406,036	2,406,036
Total Expenditures		37,676,405	38,128,160	41,432,244	41,432,244
Transfers	Mandatory	0	0	0	0
	Non-mandatory	51,672	0	0	0
	Total Transfers	51,672	0	0	0
Total Operating Fund Exp. and Transfers		37,728,077	38,128,160	41,432,244	41,432,244

WCCC Form 218 (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted Auxiliary Fund

College:	Casper College	Actual 2021-2022	Estimated 2022-2023	Tentative 2023-2024	Approved 2023-2024
Revenue	Sales & Services/Auxiliary Enterpri	4,262,381	4,291,544	4,242,190	4,242,190
Student Fees	Other Sources	673,398	766,064	762,000	762,000
	Total Revenue	4,935,779	5,057,608	5,004,190	5,004,190
Other Funding Sources	Carryover	3,093,925	3,948,942	4,551,603	4,551,603
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	3,093,925	3,948,942	4,551,603	4,551,603
Total Auxiliary Revenue and Other		8,029,704	9,006,550	9,555,793	9,555,793
Expenditures by Program	Auxiliary Enterprises, Student	4,080,763	3,300,682	3,367,878	3,367,878
	Auxiliary Enterprises, Faculty/Staff	0	1,154,265	1,160,692	1,160,692
	Total Expenditures	4,080,763	4,454,947	4,528,570	4,528,570
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		4,080,763	4,454,947	4,528,570	4,528,570
Expenditures by Series	Salaries	741,169	821,118	851,456	851,456
	Benefits	396,923	438,458	433,286	433,286
	Operating Expenses	2,923,682	3,144,861	3,218,828	3,218,828
	Capital Outlay	18,988	50,510	25,000	25,000
	Total Expenditures	4,080,763	4,454,947	4,528,570	4,528,570
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		4,080,763	4,454,947	4,528,570	4,528,570
Net Increase (Decrease)		3,948,942	4,551,603	5,027,223	5,027,223

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Auxiliary Fund Revenue

College:	<u>Casper College</u>	Actual 2021-2022	Estimated 2022-2023	Tentative 2023-2024	Approved 2023-2024
Revenue					
Sales/Service	Student Center	633,084	629,964	640,840	640,840
	Food Service	1,257,199	1,360,939	1,301,250	1,301,250
	Residence Halls	2,008,577	1,924,481	1,935,100	1,935,100
	Bookstores				
	Copy Center				
	Motor Pool				
	Early Childhood Center	291,021	303,660	292,500	292,500
	Other	72,500	72,500	72,500	72,500
Other Sources	Gate Receipts				
	Investment Income	13,539	107,194	100,000	100,000
	Miscellaneous Deposits	659,859	658,870	662,000	662,000
Total Revenue		4,935,779	5,057,608	5,004,190	5,004,190
Other Funding Sources	Carryover	3,093,925	3,948,942	4,551,603	4,551,603
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		3,093,925	3,948,942	4,551,603	4,551,603
Total Auxiliary Fund Revenue and Other		8,029,704	9,006,550	9,555,793	9,555,793

WCCC Form 217b (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Auxiliary Fund Expenditures

College:	Casper College	Actual 2021-2022	Estimated 2022-2023	Tentative 2023-2024	Approved 2023-2024
Expenditures by Program					
Student	Salaries	152,932	150,063	153,810	153,810
Student Center	Benefits	73,535	62,946	67,512	67,512
	Operating Expenses	210,436	212,191	232,615	232,615
	Capital Outlay	0	0	0	0
	Total Expenditures	436,903	425,200	453,937	453,937
Student	Salaries	12,500	12,500	15,000	15,000
Food Service	Benefits	0	0	0	0
	Operating Expenses	1,095,144	1,184,352	1,171,780	1,171,780
	Capital Outlay	0	41,022	25,000	25,000
	Total Expenditures	1,107,644	1,237,874	1,211,780	1,211,780
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	257,442	308,474	350,934	350,934
Housing	Benefits	140,615	190,467	188,737	188,737
	Operating Expenses	483,575	534,863	585,281	585,281
	Capital Outlay	18,988	6,192	0	0
	Total Expenditures	900,620	1,039,996	1,124,952	1,124,952
Student Early	Salaries	318,295	350,081	331,712	331,712
Childhood	Benefits	182,773	185,045	177,037	177,037
Center	Operating Expenses	50,690	59,190	68,460	68,460
	Capital Outlay	0	1,900	0	0
	Total Expenditures	551,758	596,216	577,209	577,209
Student	Salaries	0	0	0	0
All Other	Benefits	0	0	0	0
	Operating Expenses	1,083,837	1,154,265	1,160,692	1,160,692
	Capital Outlay	0	0	0	0
	Total Expenditures	1,083,837	1,154,265	1,160,692	1,160,692
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	1,396	0	0
	Total Expenditures	0	1,396	0	0
Total Expenditures		4,080,763	4,454,947	4,528,570	4,528,570
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Auxiliary Fund Exp. and Transfers		4,080,763	4,454,947	4,528,570	4,528,570

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted One-Mill Fund

College:	<u>Casper College</u>	Actual 2021-2022	Estimated 2022-2023	Tentative 2023-2024	Approved 2023-2024
Revenue	Local Appropriations	1,546,253	2,272,783	1,998,214	1,998,214
	Other Sources	11,539	92,873	60,000	60,000
	Total Revenue	1,557,792	2,365,656	2,058,214	2,058,214
Other Funding Sources	Carryover	3,535,703	4,120,163	5,703,819	5,703,819
	Transfers	0	0	0	0
	Other	336,902	362,524	367,000	367,000
	Total Other	3,872,605	4,482,687	6,070,819	6,070,819
Total One-Mill Revenue and Other		5,430,397	6,848,343	8,129,033	8,129,033
Expenditures by Program	Instruction	77,862	80,686	79,317	79,317
	Research	0	0	0	0
	Public Service	0	0	0	0
	Academic Support	801,256	660,096	976,298	976,298
	Student Services	51,467	34,062	43,446	43,446
	Institutional Support	246,580	290,754	638,502	638,502
	Operations and Maint/Plant	133,069	78,926	300,000	300,000
	Scholarships & Fellowships	0	0	0	0
	Total Expenditures	1,310,234	1,144,524	2,037,563	2,037,563
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		1,310,234	1,144,524	2,037,563	2,037,563
Expenditures by Series	Salaries	656,962	598,731	751,832	751,832
	Benefits	314,367	305,618	372,991	372,991
	Operating Expenses	215,172	183,975	555,740	555,740
	Capital Outlay	123,733	56,200	357,000	357,000
	Total Expenditures	1,310,234	1,144,524	2,037,563	2,037,563
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		1,310,234	1,144,524	2,037,563	2,037,563
Net Increase (Decrease)		4,120,163	5,703,819	6,091,470	6,091,470

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted One-Mill Fund Revenue

College:	<u>Casper College</u>	Actual 2021-2022	Estimated 2022-2023	Tentative 2023-2024	Approved 2023-2024
Revenue					
Local	Mill levy	0	0	0	0
Appropriations	Optional Mill	1,238,169	1,970,247	1,690,214	1,690,214
	Motor Vehicle Fees	308,084	302,536	308,000	308,000
	Other -Fees	0			
Other Sources	Investment Income	11,539	92,873	60,000	60,000
Total Revenue		1,557,792	2,365,656	2,058,214	2,058,214
Other Funding Sources	Carryover	3,535,703	4,120,163	5,703,819	5,703,819
	Transfers	0	0	0	0
	Other	336,902	362,524	367,000	367,000
Total Other		3,872,605	4,482,687	6,070,819	6,070,819
Total One-Mill Revenue and Other		5,430,397	6,848,343	8,129,033	8,129,033

WCCC Form 217c (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted One-Mill Fund Expenditures			
College:	Casper College	Actual 2021-2022	Estimated 2022-2023	Tentative 2023-2024	Approved 2023-2024
Expenditures by Program					
Instruction	Salaries	55,715	56,745	54,941	54,941
All Other	Benefits	22,147	23,941	24,376	24,376
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	77,862	80,686	79,317	79,317
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	407,776	332,560	475,506	475,506
Support	Benefits	205,287	177,174	232,792	232,792
	Operating Expenses	187,097	129,968	246,000	246,000
	Capital Outlay	1,096	20,394	22,000	22,000
	Total Expenditures	801,256	660,096	976,298	976,298
Student	Salaries	32,832	22,604	32,832	32,832
Services	Benefits	18,635	11,458	7,614	7,614
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	3,000	3,000
	Total Expenditures	51,467	34,062	43,446	43,446
Institutional	Salaries	160,639	186,822	188,553	188,553
Support	Benefits	68,298	93,046	108,209	108,209
	Operating Expenses	5,887	10,886	234,740	234,740
	Capital Outlay	11,756	0	107,000	107,000
	Total Expenditures	246,580	290,754	638,502	638,502
Operation/	Salaries	0	0	0	0
Maintenance	Benefits	0	0	0	0
Plant	Operating Expenses	22,188	43,120	75,000	75,000
	Capital Outlay	110,881	35,806	225,000	225,000
	Total Expenditures	133,069	78,926	300,000	300,000

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
	<u>Total Expenditures</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures		1,310,234	1,144,524	2,037,563	2,037,563
<hr/>					
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	<u>Total Transfers</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total One-Mill Expenditures and Transfers		1,310,234	1,144,524	2,037,563	2,037,563
WCCC Form 218c (Reviewed Feb 2013)				Date Prepared:	

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Restricted Fund

College:	<u>Casper College</u>	Actual 2021-2022	Estimated 2022-2023	Tentative 2023-2024	Approved 2023-2024
Revenue	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	12,019,571	9,294,802	8,473,390	8,473,390
	State Grants and Contracts	2,104,329	2,132,491	2,214,259	2,214,259
	Local Grants and Contracts	388,056	261,628	371,621	371,621
	Private Gifts/Grants/Contracts	823,344	827,258	1,062,886	1,062,886
	Total Revenue	15,335,300	12,516,179	12,122,156	12,122,156
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		15,335,300	12,516,179	12,122,156	12,122,156
Expenditures by Program	Instruction	1,403,136	1,823,830	2,277,023	2,277,023
	Research	0	0	0	0
	Public Service	223,423	198,970	245,000	245,000
	Academic Support	142,698	150,454	281,166	281,166
	Student Services	930,227	1,457,525	1,205,561	1,205,561
	Institutional Support	2,298,989	949,451	153,797	153,797
	Operations and Maint/Plant	0	0	0	0
	Scholarships & Fellowships	10,336,828	7,935,948	7,959,609	7,959,609
	Total Expenditures	15,335,300	12,516,179	12,122,156	12,122,156
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		15,335,300	12,516,179	12,122,156	12,122,156
Expenditures by Series	Salaries	1,615,766	1,024,626	1,158,884	1,158,884
	Benefits	546,753	450,477	537,035	537,035
	Operating Expenses	11,829,435	9,899,630	9,722,413	9,722,413
	Capital Outlay	1,343,346	1,141,446	703,824	703,824
	Total Expenditures	15,335,300	12,516,179	12,122,156	12,122,156
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		15,335,300	12,516,179	12,122,156	12,122,156
Net Increase (Decrease)		0	(0)	0	0

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Revenue

College:	<u>Casper College</u>	Actual 2021-2022	Estimated 2022-2023	Tentative 2023-2024	Approved 2023-2024
Revenue					
	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	12,019,571	9,294,802	8,473,390	8,473,390
	State Grants and Contracts	2,104,329	2,132,491	2,214,259	2,214,259
	Local Grants and Contracts	388,056	261,628	371,621	371,621
	Private Gift/Grants/Contracts	823,344	827,258	1,062,886	1,062,886
Total Revenue		15,335,300	12,516,179	12,122,156	12,122,156
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		15,335,300	12,516,179	12,122,156	12,122,156

WCCC Form 217e (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Expenditures

College:	<u>Casper College</u>	Actual 2021-2022	Estimated Actual 2022-2023	Tentative 2023-2024	Approved 2023-2024
Expenditures by Program					
Instruction	Salaries	280,032	253,361	279,322	279,322
All Other	Benefits	152,164	99,540	103,168	103,168
	Operating Expenses	281,710	679,668	613,015	613,015
	Capital Outlay	0	200,026	548,824	548,824
	Total Expenditures	713,906	1,232,594	1,544,329	1,544,329
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	445,851	376,022	433,781	433,781
ABE, GED,	Benefits	223,054	181,496	232,768	232,768
ESL	Operating Expenses	20,324	33,718	66,145	66,145
	Capital Outlay	0	0	0	0
	Total Expenditures	689,229	591,236	732,694	732,694
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	105,894	100,282	107,375	107,375
Community	Benefits	34,738	50,397	58,088	58,088
Service	Operating Expenses	67,849	45,061	79,537	79,537
	Capital Outlay	14,942	3,230	0	0
	Total Expenditures	223,423	198,970	245,000	245,000
Academic	Salaries	0	0	0	0
Support	Benefits	0	0	0	0
	Operating Expenses	142,698	150,454	281,166	281,166
	Capital Outlay	0	0	0	0
	Total Expenditures	142,698	150,454	281,166	281,166
Student	Salaries	244,263	245,234	288,054	288,054
Services	Benefits	99,966	119,044	143,011	143,011
	Operating Expenses	374,756	855,067	619,496	619,496
	Capital Outlay	211,242	238,180	155,000	155,000
	Total Expenditures	930,227	1,457,525	1,205,561	1,205,561
Institutional	Salaries	484,864	0	0	0
Support	Benefits	36,831	0	0	0
	Operating Expenses	660,132	249,441	153,797	153,797
	Capital Outlay	1,117,162	700,011	0	0
	Total Expenditures	2,298,989	949,451	153,797	153,797

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	54,861	49,727	50,352	50,352
	Benefits			0	0
	Operating Expenses	10,281,967	7,886,221	7,909,257	7,909,257
	Capital Outlay	0	0	0	0
	Total Expenditures	10,336,828	7,935,948	7,959,609	7,959,609
Total Expenditures		15,335,300	12,516,179	12,122,156	12,122,156
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.		15,335,300	12,516,179	12,122,156	12,122,156

WCCC Form 218e (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Plant Fund

College:	<u>Casper College</u>	Actual 2021-2022	Estimated 2022-2023	Tentative 2023-2024	Approved 2023-2024
Revenue	Student Fees	575,075	551,142	525,000	525,000
	Debt Service	0	0	0	0
	State Appropriations	3,305,285	3,673,846	3,300,000	3,300,000
	Federal Appropriations	0	0	0	0
	Interest Income	67,966	490,092	100,000	100,000
	Other/Gifts	3,161,064	2,416,282	1,000,000	1,000,000
	Total Revenue	7,109,391	7,131,362	4,925,000	4,925,000
Other Funding Sources	Carryover	28,214,496	31,132,286	34,779,045	34,779,045
	Borrowing-External Agencies	0	0	0	0
	Transfers	0	0	0	0
	Total Other	28,214,496	31,132,286	34,779,045	34,779,045
Total Plant Funds Revenue and Other		35,323,887	38,263,648	39,704,045	39,704,045
Expenditures by Program	Land/Building Acquisition	0	0	0	0
	New Construction	0	891,261	1,000,000	1,000,000
	Remodeling/Renovation	4,191,601	2,424,607	3,600,000	3,600,000
	Debt Service	0	0	0	0
	Other	0	168,735	204,000	204,000
	Total Expenditures	4,191,601	3,484,603	4,804,000	4,804,000
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		4,191,601	3,484,603	4,804,000	4,804,000
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	7,333	5,419	304,000	304,000
	Capital Outlay	4,184,268	3,479,184	4,500,000	4,500,000
	Total Expenditures	4,191,601	3,484,603	4,804,000	4,804,000
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		4,191,601	3,484,603	4,804,000	4,804,000
Net Increase (Decrease)		31,132,286	34,779,045	34,900,045	34,900,045

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Plant Fund Revenue

College:	<u>Casper College</u>	Actual 2021-2022	Estimated 2022-2023	Tentative 2023-2024	Approved 2023-2024
Revenue					
	Student Fees	575,075	551,142	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	3,161,064	2,416,282	1,000,000	1,000,000
State Appropriations	Supplemental Appropriation	3,305,285	3,673,846	3,300,000	3,300,000
	Contingency Reserve	0	0	0	0
	Interest Income	67,966	490,092	100,000	100,000
Total Revenue		7,109,391	7,131,362	4,925,000	4,925,000
Other Funding Sources	Carryover	28,214,496	31,132,286	34,779,045	34,779,045
	Borrowings-External Agencies	0	0	0	0
	Transfers	0	0	0	0
Total Other		28,214,496	31,132,286	34,779,045	34,779,045
Total Plant Funds Revenue and Other		35,323,887	38,263,648	39,704,045	39,704,045

WCCC Form 217f (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Plant Fund Expenditures

College:	<u>Casper College</u>	Actual 2021-2022	Estimated 2022-2023	Tentative 2023-2024	Approved 2023-2024
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	225	0	0
	Capital Outlay	0	891,036	1,000,000	1,000,000
	Total Expenditures	0	891,261	1,000,000	1,000,000
Remodeling/ Renovations	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	7,333	5,194	100,000	100,000
	Capital Outlay	4,184,268	2,419,412	3,500,000	3,500,000
	Total Expenditures	4,191,601	2,424,607	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	0	0	204,000	204,000
	Capital Outlay	0	168,735	0	0
	Total Expenditures	0	168,735	204,000	204,000
Total Expenditures		4,191,601	3,484,603	4,804,000	4,804,000
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Plant Funds Exp. and Transfers		4,191,601	3,484,603	4,804,000	4,804,000

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Loan Fund

College:	Casper College	Actual 2021-2022	Estimated 2022-2023	Tentative 2023-2024	Approved 2023-2024
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	274	2,854	1,000	1,000
	Total Revenue	274	2,854	1,000	1,000
Other Funding Sources	Carryover	100,755	140,406	186,476	186,476
	Transfers	39,377	43,217	40,000	40,000
	Other	0	0	0	0
	Total Other	140,132	183,623	226,476	226,476
Total Loan Funds Revenue and Other		140,406	186,476	227,476	227,476
Expenditures by Program	Civic Loan	0	0	500	500
	NDSL	0	0	0	0
	Total Expenditures	0	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		0	0	500	500
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	500	500
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	500	500
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	50,000	50,000
	Total Transfers	0	0	50,000	50,000
Total Loan Exp. & Tfrs. by Series		0	0	50,500	50,500
Net Increase (Decrease)		140,406	186,476	176,976	176,976

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Loan Fund Revenue

College:	<u>Casper College</u>	Actual 2021-2022	Estimated 2022-2023	Tentative 2023-2024	Approved 2023-2024
Revenue					
	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	0	0	0	0
	State Grants and Contracts	0	0	0	0
	Interest	274	2,854	1,000	1,000
	Miscellaneous	0	0	0	0
Total Revenue		274	2,854	1,000	1,000
Other Funding Sources					
	Carryover	129,973	140,406	186,476	186,476
	Transfers	39,377	43,217	40,000	40,000
	Other	0	0	0	0
Total Other		169,350	183,623	226,476	226,476
Total Loan Funds Revenue and Other		169,624	186,476	227,476	227,476

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Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Loan Fund Expenditures

College:	<u>Casper College</u>	Actual 2021-2022	Estimated 2022-2023	Tentative 2023-2024	Approved 2023-2024
Expenditures by Program					
Civic Loan	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	500	500
	Capital Outlay	0	0	0	0
	Total Expenditures	0	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		0	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	0	50,000	50,000
	Total Transfers	0	0	50,000	50,000
Total Loan Funds Exp. and Tfrs.		0	0	50,500	50,500

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Endowment Fund

College:	<u>Casper College</u>	Actual 2021-2022	Estimated 2022-2023	Tentative 2023-2024	Approved 2023-2024
Revenue	State Matching Funds	0	0	0	0
	Investment Income	-3,201,624	1,050,069	1,000,000	1,000,000
	Private Gifts/Grants/Contracts	34,512	58,525	50,000	50,000
	Other	0	0	0	0
	Total Revenue	-3,167,112	1,108,594	1,050,000	1,050,000
Other Funding Sources	Carryover	20,988,131	16,954,295	16,986,901	16,986,901
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	20,988,131	16,954,295	16,986,901	16,986,901
Total Endowment Revenue and Other		17,821,019	18,062,889	18,036,901	18,036,901
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	866,724	1,075,988	1,100,000	1,100,000
	Total Expenditures	866,724	1,075,988	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		866,724	1,075,988	1,100,000	1,100,000
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	866,724	1,075,988	1,100,000	1,100,000
	Capital Outlay	0	0	0	0
	Total Expenditures	866,724	1,075,988	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		866,724	1,075,988	1,100,000	1,100,000
Net Increase (Decrease)		16,954,295	16,986,901	16,936,901	16,936,901

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Endowment Revenue

College:	<u>Casper College</u>	<u>Actual 2021-2022</u>	<u>Estimated 2022-2023</u>	<u>Tentative 2023-2024</u>	<u>Approved 2023-2024</u>
Revenue	State Appropriation-Match	0	0	0	0
	Investment Income	-3,201,624	1,050,069	1,000,000	1,000,000
	Gifts	34,512	58,525	50,000	50,000
	Other	0	0	0	0
Total Revenue		-3,167,112	1,108,594	1,050,000	1,050,000
Other Funding Sources	Carryover	11,772,076	16,954,295	16,986,901	16,986,901
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		11,772,076	16,954,295	16,986,901	16,986,901
Total Endowment Revenue and Other		8,604,964	18,062,889	18,036,901	18,036,901

WCCC Form 217g (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Endowment Expenditures

College:	Casper College	Actual 2021-2022	Estimated 2022-2023	Tentative 2023-2024	Approved 2023-2024
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	866,724	1,075,988	1,100,000	1,100,000
	Capital Outlay	0	0	0	0
	Total Expenditures	866,724	1,075,988	1,100,000	1,100,000
Total Expenditures		866,724	1,075,988	1,100,000	1,100,000
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
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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.		866,724	1,075,988	1,100,000	1,100,000

WYOMING COMMUNITY COLLEGE SYSTEM
College: Casper College

Bond Issue Summary
 General Obligation Bonds

2023 - 2024

Name of Issue	Issue Date	Date Due	Interest Rate	Amount of Issue	Balance Outstanding 7/1/2023	Bond Retirement This Period	Interest Due This Period
July 2021 G O Bonds	7/29/2021		1.705%	15,995,000	13,870,000	1,060,000	236,484
Total Required				15,995,000	13,870,000	1,060,000	236,484

WCCC Form 224 (Reviewed Dec 2017)

Date Prepared: 6/30/2023

WYOMING COMMUNITY COLLEGE SYSTEM
College: Casper College

Statement of Borrowing Capacity
As of July 1, 2023

2023 - 2024

Certified Assessed Valuation of College District for Budget Year		1,707,287,297
Debt Limit: 4% of Assessed Valuation		68,291,492
Less: Bond Principal Outstanding, June 30, 2023	13,870,000	
Less: Cash Balance on Hand for Payment of Bond Principal (estimated)	<u>6,769,589</u>	
Outstanding Bonds Minus Cash Balance		<u>7,100,411</u>
Legal Debt Margin		<u><u>75,391,903</u></u>

WYOMING COMMUNITY COLLEGE SYSTEM
College: Casper College

Bond Issue Summary
 Revenue Bonds **2023 - 2024**

Name of Issue	Issue Date	Date Due	Interest Rate	Amount of Issue	Balance Outstanding 7/1/2023	Bond Retirement This Period	Interest Due This Period
Revenue Bonds	2021		4.00%	15,170,000	13,760,000	590,000	550,400
Total Required				15,170,000	13,760,000	590,000	550,400