



Adopted by the
Casper College
District Board
July 16, 2024

Casper College

Community College District Annual Budget

Fiscal Year Beginning July 1, 2024 and Ending June 30, 2025

**COMMUNITY COLLEGE DISTRICT
ANNUAL BUDGET**

For the

Fiscal Year Beginning July 1, 2024 and Ending June 30, 2025

CASPER COLLEGE

July 16, 2024

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, 2025

Members of the District Board:

Below is a brief overview of the recommended annual budget for Fiscal Year 2025 (FY25), followed by more detail on the FY25 budget in subsequent sections of the budget document.

REVENUE:

STATE APPROPRIATIONS:

OPERATING FUND - The estimated amount for FY25 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, an allocation resulting from an exception request for fixed cost/inflation, and the employers' increased share for retirement contributions. The second year of the compensation funding approved in last year's supplemental budget is now added to the standard budget. The appropriation also includes funding from the Wyoming Investment in Nursing Program to support a faculty position and approximately \$16K for the rodeo program. The fixed cost/inflation exception request of approximately \$16 million is split evenly between each fiscal year and only applied to the fixed cost side of the funding allocation model. The difference between FY2025-2026 to FY2023-2024 is \$5,551,411.

PLANT FUNDS – The allocation for Major Maintenance for the 25/26 Biennium is estimated at \$7 million. Projects for FY25 will move forward for approval by the Wyoming Construction Management Department. Expenditures budgeted in the plant fund include projects planned for start-up and/or completion during fiscal year 2025 including projects approved by the Board of Trustees related to the 2024 Master Plan Refresh.

LOCAL TAX REVENUE:

OPERATING FUND – The estimated revenue anticipated from the mill levy assessments on local property values reflects the July 2024 assessed valuation for Natrona County. The assessed valuation is estimated to decline, although locally assessed increased by slightly more than one percent. State assessed declined, primarily within the mineral category. The total assessed value in July 2024 is \$1,603,352,909 compared to \$1,707,287,297 in July 2023. The budget for motor vehicle fees is \$1,300,000, slightly more than 2024 receipts.

OPTIONAL ONE-MILL FUND—The revenue anticipated from mill levy assessments on local property values reflects the assessed value estimated at July 2024. As outlined

above, it is anticipated the assessed value will decline. Revenue expected from motor vehicle fees is similar to the fiscal year 2024. The estimated income from student fees for digital technology support is \$400,000.

STUDENT PAYMENTS:

OPERATING & AUXILIARY FUNDS – The Wyoming Community College Commission (WCCC) did not approve an increase in tuition rates for FY25. Budget estimates for tuition and fee revenue are similar to those for FY24 and reflect estimated enrollment. The Board approved a reallocation in mandatory fee assessments for FY25 with no increase in fee rates.

The Board of Trustees approved an increase to housing rates of approximately 3% 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 5.26% to 6%. Adjustments are 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 account for approximately 75% of the proposed Operating Fund Budget. The Board of Trustees approved an increase in employee compensation effective July 1, 2023, and during FY24, compensation adjustments were made as the results of the Compensation Study were implemented. Funding for ongoing support was included in the allocation for fiscal year 2025.

The expenditure budget reflects an estimate of the costs of health insurance. Because it is unknown whether there will be further increases during FY25, the budgeted cost is slightly higher than the current costs to be conservative.

Although expenditure budgets are similar to FY24 levels, increasing costs have necessitated additional support in some areas. For example, an allocation of funds for equipment purchases is included, and increased allocations were made to information technology and operations and maintenance of facilities to provide support for increased costs. In addition, budget amounts have been included for expenditures approved by the Board of Trustees during FY24 yearend. Those expenditures are supported by transfers completed before June 30, 2024.

The Center for Teaching, Learning, and Assessment is a new department within the One-Mill fund. FY25 will be the startup of this new department whose mission is to support academic excellence through training and mentorship. An initial budget of \$75K is provided to support operations, furniture, and equipment.

The budget for the One-Mill fund includes approximately \$1.1 million in salaries and benefits and \$1.1 million in related departmental operating costs.

DEBT SERVICE - As of July 1, 2024, the outstanding balance of the General Obligation bonds will be \$12,810,000. The 2021 General Obligation bonds will require debt service of \$1,293,410 during FY25. The levy for debt service is recommended to remain at 1.89 mills for FY24.

As of July 1, 2024, the outstanding balance of the 2021 revenue bonds is \$13,170,000. The revenue bonds' debt service during FY25 will be \$1,136,800.

RESTRICTED FUNDS

The Restricted Funds budget for FY2025 is composed of several funding sources: federal, state, local, and private. The 2025 budget for federal funding includes the following new grant applications:

US Department of Education – Veteran’s Centers of Excellence - \$163,000

US Department of Justice – Violence Against Women - \$250,000

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, and Title IV student financial aid. The total FY25 federal funding budget is \$8,788,892, representing an increase of 3.7% compared to \$8,473,390 for FY 2024.

State-restricted funds include the following grants: Excellence in Higher Education (\$290,032), Adult Basic Education (\$131,063), Legislative Library (\$144,000), Wyoming Works Scholarships (\$40,320), Wyoming Office of Tourism Rodeo grant (\$27,500), the Wyoming Innovation Partnership Grant (\$728,150), the Wyoming Arts Council Jazz Festival grant (\$7,500), and Hathaway Scholarships (\$1.26M). The total budget for state funding is \$2,612,366, an increase of approx. 18% from the FY2024 budget of \$2,214,259. Much of this increase is attributable to the increased amount requested for the WIP funding.

Local restricted funds include funding for the adult basic education institutional match (\$350,000), FSEOG institutional match (\$35,167), 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 S.T.A.R. program, Key Camp, Lowes Foundation, Metallica School to Career Foundation, the Natrona Collective Health Trust, and the Casper College Contributors. The total budget for private funding is \$1,263,398.

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 2024-2025 fiscal year ending June 30, 2025, which is now being considered by the Casper College District Board, will be held at Casper College, Casper, Wyoming, on the 16th day of July 2024, 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	25,793,831	57,440,993	83,234,824	9,561,449	64,700,832
Plant Funds	39,265,073	5,775,000	45,040,073	0	6,600,000
Loan Funds	239,868	49,867	289,735	0	50,500
Endowment Funds	19,872,222	1,050,000	20,922,222	0	1,100,000
Total	85,170,994	64,315,860	149,486,854	9,561,449	72,451,332
Debt Service (G.O.)				1,293,411	1,293,411
Central Wy. BOCES				956,145	956,145

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

EXPENDITURE AUTHORITY RESOLUTION

WHEREAS, on the 16th day of July 2024, 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, 2025.

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 9th day of July 2024 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

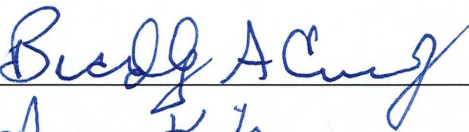
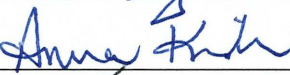
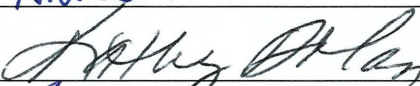


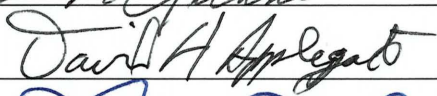

WHEREAS, following such public hearing, certain alterations and revisions were made in such proposed budget, all of which more fully appear in the minutes of this Board.

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, 2025.

BE IT FURTHER RESOLVED that the following appropriations be made for the 2024/2025 fiscal year ending June 30, 2025, and that the expenditures be limited to the amount appropriated herein.

Dated this 16th day of July 2024.

Attest:

EXPENDITURE AUTHORITY

CURRENT FUNDS...\$ 64,700,832

PLANT FUNDS.....\$ 6,600,000

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

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

DEBT SERVICE.....\$ 1,293,411

TOTAL - ALL.....\$ 73,744,743

RESOLUTION TO PROVIDE INCOME

WHEREAS, on the 16th day of July 2024, this Board adopted a college budget for the 2024/2025 fiscal year ending June 30, 2025, calling for the following appropriations:

Current Funds.....	\$ 64,700,832
Plant Funds.....	\$ 6,600,000
Loan Funds.....	\$ 50,500
Endowment Funds.....	\$ 1,100,000
Debt Service.....	\$ 1,293,411
TOTAL	\$ 73,744,743

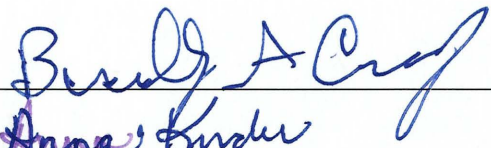



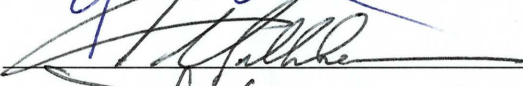


AND WHEREAS, after deducting all other cash and estimated revenue, it is necessary that the following amounts be raised by general taxation, and in order to raise such sums of money, it is necessary that levies be made for the fiscal year ending June 30, 2025, as shown opposite each fund amounts to be raised by taxes:

	Amount to be raised
Current Funds.....	\$ 7,649,159 4 mills 1,912,290 1 mill
Debt Service.....	1.89 mills
Interest.....	\$ 218,411
Principal.....	1,075,000
Central Wyo. BOCES	\$ 956,145 .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, 2025.

Dated this 16th day of July 2024.

Attest:

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Total Current Funds

College: <u>Casper College</u>		Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Adopted 2024-2025
Revenue	Tuition and Fees	9,646,906	9,751,893	9,707,176	9,707,176
	State Appropriations	22,984,685	26,006,287	27,799,276	27,799,276
	Local Appropriations	10,752,217	9,553,303	9,561,449	9,561,449
	Federal Grants and Contracts	9,294,802	8,520,091	8,538,892	8,538,892
	State Grants and Contracts	2,132,491	2,644,595	2,612,366	2,612,366
	Local Grants and Contracts	261,628	256,436	387,167	387,167
	Private Gifts/Grants/Contracts	827,258	916,616	1,263,398	1,263,398
	Endowment Income	0	0	0	0
	Sales & Services/Educ Act.	70,104	47,765	47,500	47,500
	Sales & Services/Aux Enter	4,291,544	4,419,685	4,446,968	4,446,968
	Other Sources	1,951,839	2,469,718	2,228,250	2,228,250
	Total Revenue	62,213,474	64,586,389	66,592,442	66,592,442
Other Funding Sources	Carryover	20,561,660	27,047,415	25,793,831	25,793,831
	Transfers	0	613,562	0	0
	Other	362,524	401,129	410,000	410,000
	Total Other	20,924,184	28,062,106	26,203,831	26,203,831
Total Current Funds Revenue and Other		83,137,658	92,648,495	92,796,273	92,796,273
Expenditures by Program	Instruction	17,995,740	22,003,436	20,623,338	20,623,338
	Research	0	71	0	0
	Public Service	446,199	492,020	1,164,658	1,164,658
	Academic Support	4,258,337	5,183,110	5,300,720	5,300,720
	Student Services	5,349,875	5,787,671	6,237,270	6,237,270
	Institutional Support	8,053,794	9,599,999	8,484,168	8,484,168
	Operations and Maint/Plant	5,763,911	6,242,044	7,037,083	7,037,083
	Scholarships & Fellowships	9,921,005	10,806,598	11,011,943	11,011,943
	Total Expenditures	51,788,862	60,114,949	59,859,180	59,859,180
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	2,150,000	0	0
	Total Transfers	0	2,150,000	0	0
Auxiliary Enterprises	Expenditures	4,301,380	4,589,715	4,841,652	4,841,652
	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Expenditures & Transfers	4,301,380	4,589,715	4,841,652	4,841,652
Total Current Funds Exp & Transfers		56,090,242	66,854,664	64,700,832	64,700,832
Expenditures by Series	Salaries	21,975,875	24,967,435	24,825,224	24,825,224
	Benefits	10,418,490	10,870,057	12,107,577	12,107,577
	Operating Expenses	22,072,107	23,773,457	25,383,131	25,383,131
	Capital Outlay	1,623,770	5,093,715	2,384,900	2,384,900
	Total Expenditures	56,090,242	64,704,664	64,700,832	64,700,832
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	2,150,000	0	0
	Total Transfers	0	2,150,000	0	0
Total Current Funds Exp & Transfers		56,090,242	66,854,664	64,700,832	64,700,832
Net Increase (Decrease)		27,047,416	25,793,831	28,095,441	28,095,441

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Revenue

College:	Casper College	Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Adopted 2024-2025
Revenue					
Tuition, Fees	Credit Tuition, In-State	6,010,833	6,150,918	6,100,000	6,100,000
	Credit Tuition, Out-of-District	0	0	0	0
	Credit Tuition, Out-State	828,779	862,407	859,140	859,140
	Credit Tuition, WUE	893,973	766,687	770,000	770,000
	Continuing Education Tuition	302,878	280,027	264,000	264,000
	Community Services Tuition	170,242	164,466	200,000	200,000
	Student Fees	0	0	0	0
	Course Fees	1,227,646	1,316,279	1,307,095	1,307,095
	Other Fees	212,555	211,109	206,941	206,941
State Appropriations	State Aid Appropriation	17,844,946	20,985,184	22,321,760	22,321,760
	Supplemental Appropriation	5,139,739	5,021,103	5,477,516	5,477,516
	Other State Revenue	0	0	0	0
Local Appropriations	Mill Levy, Four-Mill	7,392,065	6,366,820	6,349,159	6,349,159
	Mill Levy, Optional	1,847,472	1,590,479	1,587,290	1,587,290
	Motor Vehicle Fees	1,512,680	1,596,004	1,625,000	1,625,000
	Other Local Revenue	0	0	0	0
Federal Grants and Contracts		9,294,802	8,520,091	8,538,892	8,538,892
State Grants and Contracts		2,132,491	2,644,595	2,612,366	2,612,366
Local Grants and Contracts		261,628	256,436	387,167	387,167
BOCES/BOCHES					
Private Grants/Gifts/Contracts		827,258	916,616	1,263,398	1,263,398
Endowment Income	Unrestricted				
	Restricted				
	Other Income				
Sales/Service Educational Activities	Instruction	70,104	47,765	47,500	47,500
	Research	0	0	0	0
	Public Service	0	0	0	0
	Other	0	0	0	0
Sales/Service Auxiliary Enterprises	Student Center	629,964	642,933	648,818	648,818
	Food Service	1,360,939	1,404,322	1,392,250	1,392,250
	Residence Halls	1,924,481	1,990,299	2,040,900	2,040,900
	Bookstores	0	0	0	0
	Copy Centers	0	0	0	0
	Motor Pool	0	0	0	0
	Early Childhood Center	303,660	309,632	292,500	292,500
	Other	72,500	72,500	72,500	72,500
Other Sources	Gate Receipts	29,534	31,179	35,000	35,000
	Investment Income	516,128	1,015,203	831,000	831,000
	Miscellaneous Deposits	1,406,177	1,423,336	1,362,250	1,362,250
Total Revenue		62,213,474	64,586,390	66,592,442	66,592,442
Other Funding Sources	Carryover	27,047,415	25,793,831	27,810,057	27,810,057
	Transfers	0	613,562	0	0
	Other	362,524	401,129	410,000	410,000
Total Other		27,409,939	26,808,522	28,220,057	28,220,057
Total Current Funds Revenue and Other		89,623,413	91,394,912	94,812,499	94,812,499

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Total Current Funds Expenditures			
College:	Casper College	Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Approved 2024-2025
Expenditures by Program					
Instruction All Other	Salaries	10,200,135	11,305,685	11,250,823	11,250,823
	Benefits	4,388,962	4,479,001	5,013,733	5,013,733
	Operating Expenses	1,756,771	1,741,468	1,576,996	1,576,996
	Capital Outlay	240,993	2,983,705	1,103,600	1,103,600
	Total Expenditures	16,586,860	20,509,858	18,945,152	18,945,152
Instruction Continuing Education	Salaries	233,777	266,772	262,089	262,089
	Benefits	132,490	136,494	144,170	144,170
	Operating Expenses	148,393	231,253	182,750	182,750
	Capital Outlay	0	7,431	200	200
	Total Expenditures	514,660	641,950	589,209	589,209
Instruction ABE, GED, ESL	Salaries	376,022	388,646	431,144	431,144
	Benefits	181,496	176,415	231,036	231,036
	Operating Expenses	336,702	286,567	426,797	426,797
	Capital Outlay	0	0	0	0
	Total Expenditures	894,220	851,628	1,088,977	1,088,977
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	71	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	71	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	273,318	327,549	539,228	539,228
	Benefits	107,523	117,764	238,343	238,343
	Operating Expenses	62,128	40,906	387,087	387,087
	Capital Outlay	3,230	5,801	0	0
	Total Expenditures	446,199	492,020	1,164,658	1,164,658
Academic Support	Salaries	2,195,626	2,466,202	2,470,112	2,470,112
	Benefits	1,070,656	1,093,108	1,166,562	1,166,562
	Operating Expenses	877,244	1,171,408	1,370,946	1,370,946
	Capital Outlay	114,811	452,392	293,100	293,100
	Total Expenditures	4,258,337	5,183,110	5,300,720	5,300,720
Student Services	Salaries	2,308,227	2,819,596	2,835,616	2,835,616
	Benefits	1,204,868	1,345,985	1,441,643	1,441,643
	Operating Expenses	1,578,268	1,226,581	1,708,511	1,708,511
	Capital Outlay	258,512	395,509	251,500	251,500
	Total Expenditures	5,349,875	5,787,671	6,237,270	6,237,270
Institutional Support	Salaries	3,446,315	3,903,623	3,678,045	3,678,045
	Benefits	1,636,036	1,755,366	1,826,186	1,826,186
	Operating Expenses	2,211,696	2,827,241	2,715,937	2,715,937
	Capital Outlay	759,748	1,113,769	264,000	264,000
	Total Expenditures	8,053,794	9,599,999	8,484,168	8,484,168

Operation/ Maintenance Plant	Salaries	2,071,610	2,491,688	2,359,739	2,359,739
	Benefits	1,258,002	1,346,071	1,434,036	1,434,036
	Operating Expenses	2,238,332	2,307,743	2,820,808	2,820,808
	Capital Outlay	195,967	96,542	422,500	422,500
	Total Expenditures	5,763,911	6,242,044	7,037,083	7,037,083
Scholarships and Fellowships	Salaries	49,727	84,783	86,003	86,003
	Benefits	0	6,186	145,608	145,608
	Operating Expenses	9,871,279	10,715,629	10,780,332	10,780,332
	Capital Outlay	0	0	0	0
	Total Expenditures	9,921,006	10,806,598	11,011,943	11,011,943
Total Expenditures		51,788,863	60,114,949	59,859,180	59,859,180
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	2,150,000	0	0
	Total Transfers	0	2,150,000	0	0
Auxiliary Enterprises	Salaries	821,118	912,892	912,425	912,425
	Benefits	438,458	413,666	466,260	466,260
	Operating Expenses	2,991,294	3,224,591	3,412,967	3,412,967
	Capital Outlay	50,510	38,566	50,000	50,000
	Total Expenditures	4,301,380	4,589,715	4,841,652	4,841,652
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Current Funds Expenditures and Transfers		56,090,243	66,854,664	64,700,832	64,700,832
WCCC Form 215 (Reviewed Feb 2013)			Date Prepared:		

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted Operating Fund

College:	Casper College	Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Approved 2024-2025
Revenue	Tuition and Fees	9,646,906	9,751,893	9,707,176	9,707,176
	State Appropriations	22,984,685	26,006,287	27,799,276	27,799,276
	Local Appropriations	8,602,209	7,643,623	7,649,159	7,649,159
	Sales & Services/Educ Act.	70,104	47,765	47,500	47,500
	Other Sources	1,092,902	1,500,343	1,335,250	1,335,250
	Total Revenue	42,396,806	44,949,911	46,538,361	46,538,361
Other Funding Sources	Carryover	11,986,550	16,255,195	12,871,485	12,871,485
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	11,986,550	16,255,195	12,871,485	12,871,485
Total Operating Fund Revenue and Other		54,383,356	61,205,106	59,409,846	59,409,846
Expenditures by Program	Instruction	16,091,224	19,902,318	18,405,406	18,405,406
	Research	0	0	0	0
	Public Service	247,229	322,627	589,658	589,658
	Academic Support	3,447,787	4,051,495	3,981,960	3,981,960
	Student Services	3,858,288	4,492,545	4,653,402	4,653,402
	Institutional Support	6,813,589	9,109,979	7,767,670	7,767,670
	Operations and Maint/Plant	5,684,985	6,210,892	6,592,083	6,592,083
	Scholarships & Fellowships	1,985,058	2,093,765	2,531,956	2,531,956
	Total Expenditures	38,128,160	46,183,621	44,522,135	44,522,135
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	2,150,000	0	0
	Total Transfers	0	2,150,000	0	0
Total Oper Fund Exp. & Tfrs. by Program		38,128,160	48,333,621	44,522,135	44,522,135
Expenditures by Series	Salaries	19,531,400	22,180,203	21,943,461	21,943,461
	Benefits	9,223,937	9,644,729	10,748,574	10,748,574
	Operating Expenses	8,997,209	10,481,097	11,020,700	11,020,700
	Capital Outlay	375,614	3,877,592	809,400	809,400
	Total Expenditures	38,128,160	46,183,621	44,522,135	44,522,135
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	2,150,000	0	0
	Total Transfers	0	2,150,000	0	0
Total Oper Fund Exp. & Tfrs by Series		38,128,160	48,333,621	44,522,135	44,522,135
Net Increase (Decrease)		16,255,196	12,871,485	14,887,711	14,887,711

WCCC Form 216 (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Revenue

College:	Casper College	Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Approved 2024-2025
Revenue					
Tuition, Fees	Credit Tuition, In-State	6,010,833	6,150,918	6,100,000	6,100,000
	Credit Tuition, Out-of-District	0	0	0	0
	Credit Tuition, Out-State	828,779	862,407	859,140	859,140
	Credit Tuition, WUE	893,973	766,687	770,000	770,000
	Continuing Education Tuition	302,878	280,027	264,000	264,000
	Community Services Tuition	170,242	164,466	200,000	200,000
	Student Fees	0	0	0	0
	Course Fees	1,227,646	1,316,279	1,307,095	1,307,095
	Other Fees	212,555	211,109	206,941	206,941
State Appropriations	State Aid Appropriation	17,844,946	20,985,184	22,321,760	22,321,760
	Supplemental Appropriation	5,139,739	5,021,103	5,477,516	5,477,516
	Other State Revenue	0	0	0	0
Local Appropriations	Mill Levy, Four-Mill	7,392,065	6,366,820	6,349,159	6,349,159
	Motor Vehicle Fees	1,210,144	1,276,803	1,300,000	1,300,000
	Other Local Revenue	0	0	0	0
Sales/Service Educational Activities	Instruction	70,104	47,765	47,500	47,500
	Research	0	0	0	0
	Public Service	0	0	0	0
	Other	0	0	0	0
Other Sources	Gate Receipts	29,534	31,179	35,000	35,000
	Investment Income	316,061	706,497	600,000	600,000
	Miscellaneous Deposits	747,307	762,667	700,250	700,250
Total Revenue		42,396,806	44,949,911	46,538,361	46,538,361
Other Funding Sources	Carryover	16,255,196	12,871,485	14,887,711	14,887,711
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		16,255,196	12,871,485	14,887,711	14,887,711
Total Operating Fund Revenue and Other		58,652,002	57,821,396	61,426,072	61,426,072

WCCC Form 217 (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Expenditures

College:	Casper College	Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Approved 2024-2025
Expenditures by Program					
Instruction All Other	Salaries	9,890,029	10,901,261	10,956,221	10,956,221
	Benefits	4,265,481	4,326,257	4,900,868	4,900,868
	Operating Expenses	1,077,103	1,350,608	1,296,008	1,296,008
	Capital Outlay	40,967	2,446,910	318,100	318,100
	Total Expenditures	15,273,580	19,025,036	17,471,197	17,471,197
Instruction Continuing Education	Salaries	233,777	266,772	262,089	262,089
	Benefits	132,490	136,494	144,170	144,170
	Operating Expenses	148,393	231,253	182,750	182,750
	Capital Outlay	0	7,431	200	200
	Total Expenditures	514,660	641,950	589,209	589,209
Instruction ABE, GED, ESL	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	302,984	235,332	345,000	345,000
	Capital Outlay	0	0	0	0
	Total Expenditures	302,984	235,332	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 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	173,036	228,952	356,853	356,853
	Benefits	57,126	70,619	180,255	180,255
	Operating Expenses	17,067	20,296	52,550	52,550
	Capital Outlay	0	2,760	0	0
	Total Expenditures	247,229	322,627	589,658	589,658
Academic Support	Salaries	1,863,066	2,114,757	2,070,573	2,070,573
	Benefits	893,482	918,770	981,535	981,535
	Operating Expenses	596,822	676,040	662,252	662,252
	Capital Outlay	94,417	341,928	267,600	267,600
	Total Expenditures	3,447,787	4,051,495	3,981,960	3,981,960
Student Services	Salaries	2,040,389	2,490,353	2,473,708	2,473,708
	Benefits	1,074,366	1,202,479	1,272,660	1,272,660
	Operating Expenses	723,201	761,987	906,034	906,034
	Capital Outlay	20,332	37,726	1,000	1,000
	Total Expenditures	3,858,288	4,492,545	4,653,402	4,653,402
Institutional Support	Salaries	3,259,493	3,686,420	3,442,278	3,442,278
	Benefits	1,542,990	1,637,853	1,689,442	1,689,442
	Operating Expenses	1,951,369	2,813,354	2,481,950	2,481,950
	Capital Outlay	59,737	972,352	154,000	154,000
	Total Expenditures	6,813,589	9,109,979	7,767,670	7,767,670

Operation/ Maintenance Plant	Salaries	2,071,610	2,491,688	2,359,739	2,359,739
	Benefits	1,258,002	1,346,071	1,434,036	1,434,036
	Operating Expenses	2,195,212	2,304,648	2,729,808	2,729,808
	Capital Outlay	160,161	68,485	68,500	68,500
	Total Expenditures	5,684,985	6,210,892	6,592,083	6,592,083
Scholarships and Fellowships	Salaries	0	0	22,000	22,000
	Benefits	0	6,186	145,608	145,608
	Operating Expenses	1,985,058	2,087,579	2,364,348	2,364,348
	Capital Outlay	0	0	0	0
	Total Expenditures	1,985,058	2,093,765	2,531,956	2,531,956
Total Expenditures		38,128,160	46,183,621	44,522,135	44,522,135
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	2,150,000	0	0
	Total Transfers	0	2,150,000	0	0
Total Operating Fund Exp. and Transfers		38,128,160	48,333,621	44,522,135	44,522,135
WCCC Form 218 (Reviewed Feb 2013)			Date Prepared:		

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted Auxiliary Fund

College:	Casper College	Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Approved 2024-2025
Revenue	Sales & Services/Auxiliary Enterpri	4,291,544	4,419,686	4,446,968	4,446,968
Student Fees	Other Sources	766,064	797,496	762,000	762,000
	Total Revenue	5,057,608	5,217,182	5,208,968	5,208,968
Other Funding	Carryover	4,454,947	5,211,175	6,045,165	6,045,165
Sources	Transfers	0	206,523	0	0
	Other	0	0	0	0
	Total Other	4,454,947	5,417,698	6,045,165	6,045,165
Total Auxiliary Revenue and Other		9,512,555	10,634,880	11,254,133	11,254,133
Expenditures	Auxiliary Enterprises, Student	3,300,682	3,423,137	3,684,560	3,684,560
by Program	Auxiliary Enterprises, Faculty/Staff	1,000,698	1,166,578	1,157,092	1,157,092
	Total Expenditures	4,301,380	4,589,715	4,841,652	4,841,652
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		4,301,380	4,589,715	4,841,652	4,841,652
Expenditures	Salaries	821,118	912,892	912,425	912,425
by Series	Benefits	438,458	413,666	466,260	466,260
	Operating Expenses	2,991,294	3,224,591	3,412,967	3,412,967
	Capital Outlay	50,510	38,566	50,000	50,000
	Total Expenditures	4,301,380	4,589,715	4,841,652	4,841,652
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		4,301,380	4,589,715	4,841,652	4,841,652
Net Increase (Decrease)		5,211,175	6,045,165	6,412,481	6,412,481

WCCC Form 216b (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted Auxiliary Fund Revenue			
College:	Casper College	Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Approved 2024-2025
Revenue					
Sales/Service	Student Center	629,964	642,933	648,818	648,818
	Food Service	1,360,939	1,404,322	1,392,250	1,392,250
	Residence Halls	1,924,481	1,990,299	2,040,900	2,040,900
	Bookstores				
	Copy Center				
	Motor Pool				
	Early Childhood Center	303,660	309,632	292,500	292,500
	Other	72,500	72,500	72,500	72,500
Other Sources					
	Gate Receipts				
	Investment Income	107,194	136,827	100,000	100,000
	Miscellaneous Deposits	658,870	660,669	662,000	662,000
Total Revenue		5,057,608	5,217,182	5,208,968	5,208,968
Other Funding Sources					
	Carryover	3,948,942	5,211,175	6,045,165	6,045,165
	Transfers	0	206,523	0	0
	Other	0	0	0	0
Total Other		3,948,942	5,417,698	6,045,165	6,045,165
Total Auxiliary Fund Revenue and Other		9,006,550	10,634,880	11,254,133	11,254,133
WCCC Form 217b (Reviewed Feb 2013)		Date Prepared:			

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Auxiliary Fund Expenditures

College: <u>Casper College</u>		Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Approved 2024-2025
Expenditures by Program					
Student Student Center	Salaries	150,063	201,666	169,914	169,914
	Benefits	62,946	76,676	69,435	69,435
	Operating Expenses	212,191	220,109	256,155	256,155
	Capital Outlay	0	0	0	0
	Total Expenditures	425,200	498,451	495,504	495,504
Student Food Service	Salaries	12,500	12,500	18,000	18,000
	Benefits	0	0	0	0
	Operating Expenses	1,184,352	1,243,774	1,272,305	1,272,305
	Capital Outlay	41,022	861	50,000	50,000
	Total Expenditures	1,237,874	1,257,135	1,340,305	1,340,305
Student Bookstore	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 Housing	Salaries	308,474	342,639	383,253	383,253
	Benefits	190,467	154,158	207,259	207,259
	Operating Expenses	534,863	536,422	656,185	656,185
	Capital Outlay	6,192	37,705	0	0
	Total Expenditures	1,039,996	1,070,924	1,246,697	1,246,697
Student Early Childhood Center	Salaries	350,081	356,087	341,258	341,258
	Benefits	185,045	182,832	189,566	189,566
	Operating Expenses	59,190	57,708	71,230	71,230
	Capital Outlay	1,900	0	0	0
	Total Expenditures	596,216	596,627	602,054	602,054
Student All Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	1,000,698	1,166,578	1,157,092	1,157,092
	Capital Outlay	0	0	0	0
	Total Expenditures	1,000,698	1,166,578	1,157,092	1,157,092
Faculty/Staff Motor Pool	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
Faculty/Staff All Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	1,396	0	0	0
	Total Expenditures	1,396	0	0	0
Total Expenditures		4,301,380	4,589,715	4,841,652	4,841,652
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Auxiliary Fund Exp. and Transfers		4,301,380	4,589,715	4,841,652	4,841,652

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted One-Mill Fund

College:	Casper College	Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Approved 2024-2025
Revenue	Local Appropriations	2,150,008	1,909,680	1,912,290	1,912,290
	Other Sources	92,873	171,879	131,000	131,000
	Total Revenue	2,242,881	2,081,559	2,043,290	2,043,290
Other Funding Sources	Carryover	4,120,163	5,581,044	6,877,181	6,877,181
	Transfers	0	407,039	0	0
	Other	362,524	401,129	410,000	410,000
	Total Other	4,482,687	6,389,212	7,287,181	7,287,181
Total One-Mill Revenue and Other		6,725,568	8,470,771	9,330,471	9,330,471
Expenditures by Program	Instruction	80,686	160,311	240,423	240,423
	Research	0	0	0	0
	Public Service	0	0	0	0
	Academic Support	660,096	995,404	1,072,760	1,072,760
	Student Services	34,062	48,933	64,338	64,338
	Institutional Support	290,754	357,790	712,701	712,701
	Operations and Maint/Plant	78,926	31,152	445,000	445,000
	Scholarships & Fellowships	0	0	0	0
	Total Expenditures	1,144,524	1,593,590	2,535,222	2,535,222
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		1,144,524	1,593,590	2,535,222	2,535,222
Expenditures by Series	Salaries	598,731	716,892	734,862	734,862
	Benefits	305,618	351,587	368,102	368,102
	Operating Expenses	183,975	383,013	826,258	826,258
	Capital Outlay	56,200	142,097	606,000	606,000
	Total Expenditures	1,144,524	1,593,590	2,535,222	2,535,222
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		1,144,524	1,593,590	2,535,222	2,535,222
Net Increase (Decrease)		5,581,044	6,877,181	6,795,249	6,795,249

WCCC Form 216c (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted One-Mill Fund Revenue			
College:	Casper College	Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Approved 2024-2025
Revenue					
Local	Mill levy	0	0	0	0
Appropriations	Optional Mill	1,847,472	1,590,479	1,587,290	1,587,290
	Motor Vehicle Fees	302,536	319,201	325,000	325,000
	Other -Fees				
Other Sources	Investment Income	92,873	171,879	131,000	131,000
Total Revenue		2,242,881	2,081,559	2,043,290	2,043,290
Other Funding	Carryover	4,120,163	5,581,044	6,877,181	6,877,181
Sources	Transfers	0	407,039	0	0
	Other- St Fees & Misc	362,524	401,129	410,000	410,000
Total Other		4,482,687	6,389,212	7,287,181	7,287,181
Total One-Mill Revenue and Other		6,725,568	8,470,771	9,330,471	9,330,471
WCCC Form 217c (Reviewed Feb 2013)				Date Prepared:	

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted One-Mill Fund Expenditures			
College:	Casper College	Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Approved 2024-2025
Expenditures by Program					
Instruction All Other	Salaries	56,745	115,685	59,179	59,179
	Benefits	23,941	43,363	25,370	25,370
	Operating Expenses	0	1,263	42,374	42,374
	Capital Outlay	0	0	113,500	113,500
	Total Expenditures	80,686	160,311	240,423	240,423
Instruction Continuing Education	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	332,560	351,445	399,539	399,539
	Benefits	177,174	174,338	185,027	185,027
	Operating Expenses	129,968	364,768	462,694	462,694
	Capital Outlay	20,394	104,853	25,500	25,500
	Total Expenditures	660,096	995,404	1,072,760	1,072,760
Student Services	Salaries	22,604	32,560	40,377	40,377
	Benefits	11,458	16,373	20,961	20,961
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	3,000	3,000
	Total Expenditures	34,062	48,933	64,338	64,338
Institutional Support	Salaries	186,822	217,203	235,767	235,767
	Benefits	93,046	117,513	136,744	136,744
	Operating Expenses	10,886	13,887	230,190	230,190
	Capital Outlay	0	9,187	110,000	110,000
	Total Expenditures	290,754	357,790	712,701	712,701
Operation/ Maintenance Plant	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	43,120	3,095	91,000	91,000
	Capital Outlay	35,806	28,057	354,000	354,000
	Total Expenditures	78,926	31,152	445,000	445,000

Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Total Expenditures		1,144,524	1,593,590	2,535,222	2,535,222
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total One-Mill Expenditures and Transfers		1,144,524	1,593,590	2,535,222	2,535,222
WCCC Form 218c (Reviewed Feb 2013)				Date Prepared:	

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Restricted Fund

College:	Casper College	Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Approved 2024-2025
Revenue	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	9,294,802	8,520,091	8,538,892	8,538,892
	State Grants and Contracts	2,132,491	2,644,595	2,612,366	2,612,366
	Local Grants and Contracts	261,628	256,436	387,167	387,167
	Private Gifts/Grants/Contracts	827,258	916,616	1,263,398	1,263,398
	Total Revenue	12,516,179	12,337,738	12,801,823	12,801,823
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		12,516,179	12,337,738	12,801,823	12,801,823
Expenditures by Program	Instruction	1,823,830	1,940,807	1,977,509	1,977,509
	Research	0	71	0	0
	Public Service	198,970	169,393	575,000	575,000
	Academic Support	150,454	136,211	246,000	246,000
	Student Services	1,457,525	1,246,193	1,519,530	1,519,530
	Institutional Support	949,451	132,230	3,797	3,797
	Operations and Maint/Plant	0	0	0	0
	Scholarships & Fellowships	7,935,948	8,712,833	8,479,987	8,479,987
	Total Expenditures	12,516,179	12,337,738	12,801,823	12,801,823
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		12,516,179	12,337,738	12,801,823	12,801,823
Expenditures by Series	Salaries	1,024,626	1,157,448	1,234,476	1,234,476
	Benefits	450,477	460,074	524,641	524,641
	Operating Expenses	9,899,630	9,684,757	10,123,206	10,123,206
	Capital Outlay	1,141,446	1,035,460	919,500	919,500
	Total Expenditures	12,516,179	12,337,738	12,801,823	12,801,823
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		12,516,179	12,337,738	12,801,823	12,801,823
Net Increase (Decrease)		0	0	0	0

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Restricted Fund Revenue			
College:	<u>Casper College</u>	Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Approved 2024-2025
Revenue					
	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	9,294,802	8,520,091	8,538,892	8,538,892
	State Grants and Contracts	2,132,491	2,644,595	2,612,366	2,612,366
	Local Grants and Contracts	261,628	256,436	387,167	387,167
	Private Gift/Grants/Contracts	827,258	916,616	1,263,398	1,263,398
Total Revenue		12,516,179	12,337,738	12,801,823	12,801,823
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 Restrctited Funds Revenue and Other		12,516,179	12,337,738	12,801,823	12,801,823
WCCC Form 217e (Reviewed Feb 2013)				Date Prepared:	

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Expenditures

College:	Casper College	Actual 2022-2023	Estimated Actual 2023-2024	Tentative 2024-2025	Approved 2024-2025
Expenditures by Program					
Instruction All Other	Salaries	253,361	288,739	235,423	235,423
	Benefits	99,540	109,381	87,495	87,495
	Operating Expenses	679,668	389,596	238,614	238,614
	Capital Outlay	200,026	536,795	672,000	672,000
	Total Expenditures	1,232,594	1,324,511	1,233,532	1,233,532
Instruction Continuing Education	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	376,022	388,646	431,144	431,144
	Benefits	181,496	176,415	231,036	231,036
	Operating Expenses	33,718	51,235	81,797	81,797
	Capital Outlay	0	0	0	0
	Total Expenditures	591,236	616,296	743,977	743,977
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	71	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	71	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	100,282	98,597	182,375	182,375
	Benefits	50,397	47,145	58,088	58,088
	Operating Expenses	45,061	20,610	334,537	334,537
	Capital Outlay	3,230	3,041	0	0
	Total Expenditures	198,970	169,393	575,000	575,000
Academic Support	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	150,454	130,601	246,000	246,000
	Capital Outlay	0	5,611	0	0
	Total Expenditures	150,454	136,211	246,000	246,000
Student Services	Salaries	245,234	296,683	321,531	321,531
	Benefits	119,044	127,133	148,022	148,022
	Operating Expenses	855,067	464,594	802,477	802,477
	Capital Outlay	238,180	357,783	247,500	247,500
	Total Expenditures	1,457,525	1,246,193	1,519,530	1,519,530
Institutional Support	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	249,441	0	3,797	3,797
	Capital Outlay	700,011	132,230	0	0
	Total Expenditures	949,451	132,230	3,797	3,797

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	49,727	84,783	64,003	64,003
	Benefits		0	0	0
	Operating Expenses	7,886,221	8,628,050	8,415,984	8,415,984
	Capital Outlay	0	0	0	0
	Total Expenditures	7,935,948	8,712,833	8,479,987	8,479,987
Total Expenditures		12,516,179	12,337,738	12,801,823	12,801,823
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.		12,516,179	12,337,738	12,801,823	12,801,823

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Plant Fund

College:	Casper College	Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Approved 2024-2025
Revenue	Student Fees	551,142	548,093	525,000	525,000
	Debt Service	0	0	0	0
	State Appropriations	3,673,846	3,301,570	3,500,000	3,500,000
	Federal Appropriations	0	0	0	0
	Interest Income	490,092	903,823	750,000	750,000
	Other/Gifts	2,732,683	31,577	1,000,000	1,000,000
	Total Revenue	7,447,763	4,785,064	5,775,000	5,775,000
Other Funding Sources	Carryover	31,132,286	35,092,478	39,265,073	39,265,073
	Borrowing-External Agencies	0	0	0	0
	Transfers	0	1,491,839	0	0
	Total Other	31,132,286	36,584,317	39,265,073	39,265,073
Total Plant Funds Revenue and Other		38,580,049	41,369,381	45,040,073	45,040,073
Expenditures by Program	Land/Building Acquisition	0	0	0	0
	New Construction	894,229	88,112	1,500,000	1,500,000
	Remodeling/Renovation	2,424,607	2,016,196	4,100,000	4,100,000
	Debt Service	0	0	0	0
	Other	168,735	0	1,000,000	1,000,000
	Total Expenditures	3,487,571	2,104,308	6,600,000	6,600,000
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		3,487,571	2,104,308	6,600,000	6,600,000
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	5,419	0	100,000	100,000
	Capital Outlay	3,482,152	2,104,308	6,500,000	6,500,000
	Total Expenditures	3,487,571	2,104,308	6,600,000	6,600,000
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		3,487,571	2,104,308	6,600,000	6,600,000
Net Increase (Decrease)		35,092,478	39,265,073	38,440,073	38,440,073

WCCC Form 216f (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Plant Fund Revenue			
College:	Casper College	Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Approved 2024-2025
Revenue					
	Student Fees	551,142	548,093	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	2,732,683	31,577	1,000,000	1,000,000
State Appropriations					
	Supplemental Appropriation	3,673,846	3,301,570	3,500,000	3,500,000
	Contingency Reserve	0	0	0	0
	Interest Income	490,092	903,823	750,000	750,000
Total Revenue		7,447,763	4,785,064	5,775,000	5,775,000
Other Funding Sources					
	Carryover	31,861,255	35,092,478	39,265,073	39,265,073
	Borrowings-External Agencies	0	0	0	0
	Transfers	0	1,491,839	0	0
Total Other		31,861,255	36,584,317	39,265,073	39,265,073
Total Plant Funds Revenue and Other		39,309,018	41,369,381	45,040,073	45,040,073
WCCC Form 217f (Reviewed Feb 2013)		Date Prepared:			

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Plant Fund Expenditures

College: <u>Casper College</u>		Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Approved 2024-2025
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	225	0	0	0
	Capital Outlay	894,004	88,112	1,500,000	1,500,000
	Total Expenditures	894,229	88,112	1,500,000	1,500,000
Remodeling/ Renovations	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	5,194	0	100,000	100,000
	Capital Outlay	2,419,412	2,016,196	4,000,000	4,000,000
	Total Expenditures	2,424,607	2,016,196	4,100,000	4,100,000
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	0	0
	Capital Outlay	168,735	0	1,000,000	1,000,000
	Total Expenditures	168,735	0	1,000,000	1,000,000
Total Expenditures		3,487,571	2,104,308	6,600,000	6,600,000
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Plant Funds Exp. and Transfers		3,487,571	2,104,308	6,600,000	6,600,000

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Loan Fund

College:	Casper College	Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Approved 2024-2025
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	2,854	5,332	3,867	3,867
	Total Revenue	2,854	5,332	3,867	3,867
Other Funding Sources	Carryover	140,406	186,476	239,868	239,868
	Transfers	43,217	48,060	46,000	46,000
	Other	0	0	0	0
	Total Other	183,623	234,536	285,868	285,868
Total Loan Funds Revenue and Other		186,476	239,868	289,735	289,735
Expenditures by Program	Civic Loan	0	0	500	500
	NDSL	0	71	0	0
	Total Expenditures	0	71	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	71	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)		186,476	239,868	239,235	239,235

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Loan Fund Revenue			
College:	Casper College	Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Approved 2024-2025
Revenue					
	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	0	0	0	0
	State Grants and Contracts	0	0	0	0
	Interest	2,854	5,332	3,867	3,867
	Miscellaneous	0	0	0	0
Total Revenue		2,854	5,332	3,867	3,867
Other Funding Sources					
	Carryover	140,406	186,476	239,868	239,868
	Transfers	43,217	48,060	43,000	43,000
	Other	0	0	0	0
Total Other		183,623	234,536	282,868	282,868
Total Loan Funds Revenue and Other		186,476	239,868	286,735	286,735
WCCC Form 217e (Reviewed Feb 2013)				Date Prepared:	

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Loan Fund Expenditures

College:	<u>Casper College</u>	Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Approved 2024-2025
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
WCCC Form 218e (Reviewed Feb 2013)				Date Prepared:	

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Endowment Fund

College:	Casper College	Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Approved 2024-2025
Revenue	State Matching Funds	0	0	0	0
	Investment Income	1,944,334	2,543,372	1,000,000	1,000,000
	Private Gifts/Grants/Contracts	58,525	10,000	50,000	50,000
	Other	0	36,537	0	0
	Total Revenue	2,002,859	2,589,909	1,050,000	1,050,000
Other Funding Sources	Carryover	16,883,267	17,812,559	19,872,222	19,872,222
	Transfers		0	0	0
	Other	0	0	0	0
	Total Other	16,883,267	17,812,559	19,872,222	19,872,222
Total Endowment Revenue and Other		18,886,126	20,402,468	20,922,222	20,922,222
Expenditures by Program	Instruction	0	0	0	0
	Research	0	0	0	0
	Public Service	0	0	0	0
	Academic Support	0	0	0	0
	Student Services	0	0	0	0
	Institutional Support	0	0	0	0
	Operations & Maint/Plant	0	0	0	0
	Scholarships & Fellowships	1,073,567	530,246	1,100,000	1,100,000
	Total Expenditures	1,073,567	530,246	1,100,000	1,100,000
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Expenditures	0	0	0	0
	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Expenditures and Transfers	0	0	0	0
Total Endowment Exp. & Tfrs. by Program		1,073,567	530,246	1,100,000	1,100,000
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	1,073,567	530,246	1,100,000	1,100,000
	Capital Outlay	0	0	0	0
	Total Expenditures	1,073,567	530,246	1,100,000	1,100,000
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Endowment Exp. & Tfrs. by Series		1,073,567	530,246	1,100,000	1,100,000
Net Increase (Decrease)		17,812,559	19,872,222	19,822,222	19,822,222

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Endowment Revenue			
College:	Casper College	Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Approved 2024-2025
Revenue	State Appropriation-Match	0	0	0	0
	Investment Income	1,944,334	2,543,372	1,000,000	1,000,000
	Gifts	58,525	10,000	50,000	50,000
	Other	0	36,537	0	0
Total Revenue		2,002,859	2,589,909	1,050,000	1,050,000
Other Funding Sources	Carryover	16,883,267	17,812,559	19,872,222	0
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		16,883,267	17,812,559	19,872,222	0
Total Endowment Revenue and Other		18,886,126	20,402,468	20,922,222	1,050,000
WCCC Form 217g (Reviewed Feb 2013)				Date Prepared:	

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Endowment Expenditures

College:	Casper College	Actual 2022-2023	Estimated 2023-2024	Tentative 2024-2025	Approved 2024-2025
Expenditures by Program					
Instruction	Salaries	0	0	0	0
All Other	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction	Salaries	0	0	0	0
Continuing	Benefits	0	0	0	0
Education	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction	Salaries	0	0	0	0
ABE, GED,	Benefits	0	0	0	0
ESL	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	0	0	0	0
All Other	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	0	0	0	0
Community	Benefits	0	0	0	0
Service	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Academic	Salaries	0	0	0	0
Support	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Student	Salaries	0	0	0	0
Services	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Institutional	Salaries	0	0	0	0
Support	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0

Operation/ Maintenance Plant	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	1,073,567	530,246	1,100,000	1,100,000
	Capital Outlay	0	0	0	0
	Total Expenditures	1,073,567	530,246	1,100,000	1,100,000
Total Expenditures		1,073,567	530,246	1,100,000	1,100,000
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	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Endowment Exp. and Tfrs.		1,073,567	530,246	1,100,000	1,100,000
WCCC Form 218g (Reviewed Feb 2013)		Date Prepared:			

WYOMING COMMUNITY COLLEGE SYSTEM College: Casper College					Bond Issue Summary General Obligation Bonds 2024 - 2025		
Name of Issue	Issue Date	Date Due	Interest Rate	Amount of Issue	Balance Outstanding 7/1/2024	Bond Retirement This Period	Interest Due This Period
July 2021 G O Bonds	7/29/2021		1.705%	15,995,000	12,810,000	1,075,000	218,411
Total Required				15,995,000	12,810,000	1,075,000	218,411
WCCC Form 224 (Reviewed Dec 2017)					Date Prepared: 6/30/2023		

WYOMING COMMUNITY COLLEGE SYSTEM		Statement of Borrowing Capacity	
College: Casper College		As of July 1, 2024	
		2024 - 2025	
Certified Assessed Valuation of College District for Budget Year			1,603,352,909
Debt Limit: 4% of Assessed Valuation			64,134,116
Less: Bond Principal Outstanding, June 30, 2024	12,810,000		
Less: Cash Balance on Hand for Payment of Bond Principal (estimated)	<u>6,769,589</u>		
Outstanding Bonds Minus Cash Balance			<u>6,040,411</u>
Legal Debt Margin			<u><u>70,174,527</u></u>
WCCC Form 226 (Reviewed Dec 2017)		Date Prepared:7/10/23	

WYOMING COMMUNITY COLLEGE SYSTEM College: Casper College					Bond Issue Summary Revenue Bonds 2024 - 2025		
Name of Issue	Issue Date	Date Due	Interest Rate	Amount of Issue	Balance Outstanding 7/1/2024	Bond Retirement This Period	Interest Due This Period
Revenue Bonds	2021		4.00%	15,170,000	13,170,000	610,000	526,800
Total Required				15,170,000	13,170,000	610,000	526,800
WCCC Form 224 (Reviewed Dec 2017)					Date Prepared: 6/30/23		