

Adopted by the
Casper College
District Board
July 15, 2025

Casper College

Community College District Annual Budget

Fiscal Year Beginning July 1, 2025 and Ending June 30, 2026

**COMMUNITY COLLEGE DISTRICT
ANNUAL BUDGET**

For the

Fiscal Year Beginning July 1, 2025, and Ending June 30, 2026

CASPER COLLEGE

July 15, 2025

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, 2026

Members of the District Board:

Below is a brief overview of the recommended annual budget for Fiscal Year 2026 (FY26), followed by more details on the FY25 budget in subsequent sections of the budget document.

REVENUE:

STATE APPROPRIATIONS:

OPERATING FUND - The estimated amount for FY26 includes all categories: general state aid and supplemental state aid for health insurance cost reimbursement, as well as a reimbursement for a portion of the costs associated with retiree health insurance. The appropriation also includes funding from the Wyoming Investment in Nursing Program to support a faculty position and \$16,667 for the rodeo program.

PLANT FUNDS – The allocation for Major Maintenance for the 25/26 Biennium is estimated at \$7 million. Projects for FY26 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 2026, 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 2025 assessed valuation for Natrona County. The certified assessed valuation includes the estimated impact of the property tax exemptions and waivers. State-assessed declined, primarily within the mineral category. The total certified assessed value in July 2025 is \$1,424,308,252 compared to \$1,603,352,909 in July 2024. This is a decline of 12.6%. The July 2025 value is adjusted to reflect the impact on residential property of exemptions and waivers resulting from changes in legislation. The budget for motor vehicle fees is \$1,400,000, slightly more than 2025 receipts.

OPTIONAL ONE-MILL FUND—The revenue anticipated from mill levy assessments on local property values reflects the assessed value estimated as of July 2025. As outlined above, the assessed value declined compared to the July 2024 valuation. Revenue expected from motor vehicle fees is similar to that of the fiscal year 2025. The estimated income from student fees for digital technology support is \$357,606.

STUDENT PAYMENTS:

OPERATING & AUXILIARY FUNDS – The Wyoming Community College Commission (WCCC) did not approve an increase in tuition rates for FY26. Budget estimates for tuition

and fee revenue are less than those for FY25 and reflect a 5% decline in enrollment. The Board approved a reallocation in mandatory fee assessments for FY26 with no increase in fee rates.

The Board of Trustees approved an increase to housing rates of approximately 3.4% for a double room in the Residence Hall, with a 3.7% increase in apartment rates. Rates for board plans were increased by 4%.

Adjustments are based upon anticipated increases in operational costs and meal plan structure. The Auxiliary fund budget reflects estimates of these revenue increases. Housing occupancy rates are expected to remain close to capacity. New for FY26 is the introduction of triple occupancy in several rooms of the residence hall. Since Wheeler Terrace apartments will not be used, the FY26 Auxiliary Fund budget excludes related revenue and expense.

EXPENDITURES:

Salaries and benefits expenditures account for approximately 70% of the proposed Operating Fund Budget.

Although expenditure budgets are similar to those of FY25, 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 facility operations and maintenance to provide support for the increased costs.

The budget for the One-Mill fund includes approximately \$1.2 million in salaries and benefits, as well as \$950K in related departmental operating costs.

DEBT SERVICE - As of July 1, 2025, the outstanding balance of the General Obligation bonds will be \$11,735,000. The 2021 General Obligation bonds will require debt service of \$1,280,082 during fiscal year 2026. The levy for debt service is recommended at .898 mills for FY26.

As of July 1, 2025, the outstanding balance of the 2021 revenue bonds is \$12,560,000. The revenue bonds' debt service during FY26 will be \$1,137,400.

RESTRICTED FUNDS

The Restricted Funds budget for FY26 is \$13,545,408 compared to \$12,801,893 for FY25. Estimated actual expenditures for FY25 are \$12,778,823. Several funding sources provide support, including federal, state, local, and private sources. Currently, multiple federal funding sources are being reviewed by the Federal Administration, and some have been recommended for cancellation. However, at this juncture, programming will proceed as planned. The FY26 budget for federal funding includes the following new grant applications:

- National Endowment for the Arts: CC SignFest-\$20,000 and Kinser Jazz Festival-\$10,000
- IMLS Assessment Grant (3-year cycle): Werner Museum - \$50,000
- U.S. Department of Homeland Security: CyberSecurity-\$25,000 and Campus Security-\$25,000

The federal funding budget is \$9,218,296, representing an 8% increase compared to \$8,538,892 for FY25. The majority of the increase is based on anticipated PELL grant awards. The college will receive funding from the Perkins V Allocation grant, Adult Basic Education grants, the Gear Up grant, Wyoming NASA Space grants, and Title IV student financial aid.

The budget for state funding is \$3,009,293. It includes the following grants: Excellence in Higher Education, Adult Basic Education, Legislative Library, Wyoming Works Scholarships, Wyoming Office of Tourism Rodeo grant, Wyoming Investment in Nursing, and Hathaway Scholarships.

Local restricted funds include funding for the adult basic education institutional match (\$345,000), FSEOG institutional match (\$33,333), and local support for the Humanities Festival (\$2,500).

The budget for private funding is \$936,986. It includes funding and applications for the Jazz Festival, SignFest, T-Bird Concessions, the Tate Museum, Osher Life Long Learning, the Literary Conference, Gear Up private grant, various BOCES Program grants, BOCES 2nd Chance Adult Ed, Key Camp, Metallica School to Career Foundation, the Natrona Collective Health Trust for the Casper College S.T.A.R. program, and the Casper College Contributors.

LOAN FUNDS

The budget for this fund includes resources received through Civic Apartments' rental income. The funds are available to support small loans to eligible students. Generally, there are no ongoing expenditures in this fund. A fund balance of over \$60,000 is available for allocation to projects, pending approval by the Board of Trustees. Historically, if used, these funds have supported upgrades of residential facilities.

ENDOWMENT FUNDS

The budget for Endowment Funds includes estimated resources to be received through the investment of Challenge Match funds held for the benefit of Casper College by the Casper College Foundation. The budget for expenditures is directed toward scholarships and programs supported through the Challenge Match funds and other miscellaneous donors.

Notice is hereby given that a public hearing on the proposed budget for Casper College for the 2025-2026 fiscal year ending June 30, 2026, which is now being considered by the Casper College District Board, will be held at Casper College, Casper, Wyoming, on the 15th day of July 2025, 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	27,795,446	56,844,579	84,640,025	8,800,325	66,506,984
Plant Funds	38,981,749	5,775,000	44,756,749	0	7,100,000
Loan Funds	291,756	49,867	341,623	0	500
Endowment Funds	22,153,965	1,050,000	23,203,965	0	1,100,000
Total	89,222,916	63,719,446	152,942,362	8,800,325	74,707,484
Debt Service (G.O.)				1,280,082	1,280,082
Central Wy. BOCES				880,032	880,032

* 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, 2025

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

EXPENDITURE AUTHORITY RESOLUTION

WHEREAS, on the 15th day of July 2025, 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, 2026.

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 8th day of July 2025, 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

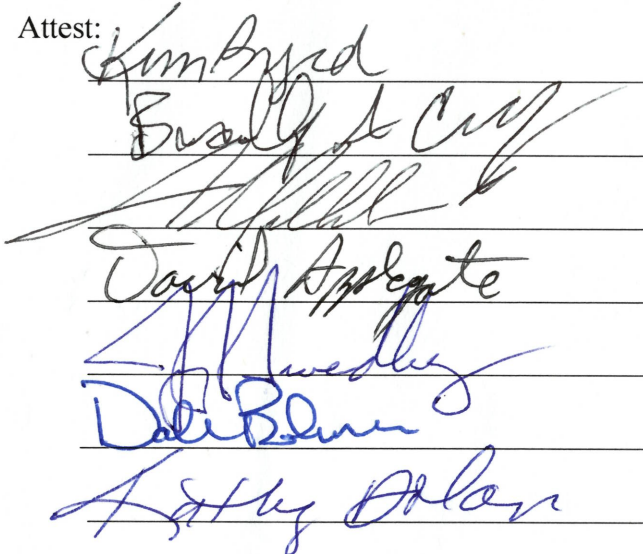
WHEREAS, following such public hearing, certain alterations and revisions were made in such proposed budget, all of which more fully appear in the minutes of this Board.

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, 2026.

BE IT FURTHER RESOLVED that the following appropriations be made for the 2025/2026 fiscal year ending June 30, 2026, and that the expenditures be limited to the amount appropriated herein.

Dated this 15th day of July 2025.

Attest:



EXPENDITURE AUTHORITY

CURRENT FUNDS...\$ 66,506,984

PLANT FUNDS.....\$ 7,100,000

LOAN FUNDS.....\$ 500

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

DEBT SERVICE.....\$ 1,280,082

TOTAL - ALL.....\$ 75,987,566

RESOLUTION TO PROVIDE INCOME

WHEREAS, on the 15th day of July 2025, this Board adopted a college budget for the 2025/2026 fiscal year ending June 30, 2026, calling for the following appropriations:

Current Funds.....	\$ 66,506,984
Plant Funds.....	\$ 7,100,000
Loan Funds.....	\$ 500
Endowment Funds.....	\$ 1,100,000
Debt Service.....	\$ 1,280,082
TOTAL	\$ 75,987,566

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, 2026, as shown opposite each fund amounts to be raised by taxes:

	Amount to be raised
Current Funds.....	\$ 7,040,260 4 mills 1,760,065 1 mill
Debt Service.....	.898 mills
Interest.....	\$ 200,082
Principal.....	1,080,000
Central Wyo. BOCES	\$ 880,033 .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, 2026.

Dated this 15th day of July 2025.

Attest:

Kym Byrd
Barbara K. Craig
David Applegate
Dale Blum
David H. Hedges
John D. Olson

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Total Current Funds

College: <u>Casper College</u>		Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Adopted 2025-2026
Revenue	Tuition and Fees	9,751,893	9,751,060	9,275,599	9,275,599
	State Appropriations	25,784,927	27,337,917	26,883,563	26,883,563
	Local Appropriations	9,553,303	9,487,544	8,800,325	8,800,325
	Federal Grants and Contracts	8,520,091	9,113,163	9,218,296	9,218,296
	State Grants and Contracts	2,644,595	2,464,824	3,009,293	3,009,293
	Local Grants and Contracts	256,436	302,914	380,833	380,833
	Private Gifts/Grants/Contracts	916,616	897,426	936,986	936,986
	Endowment Income	0	0	0	0
	Sales & Services/Educ Act.	47,765	47,818	44,809	44,809
	Sales & Services/Aux Enter	4,419,686	4,603,496	4,355,344	4,355,344
	Other Sources	2,469,718	2,532,748	2,372,250	2,372,250
Total Revenue		64,365,030	66,538,909	65,277,298	65,277,298
Other Funding Sources	Carryover	25,251,624	23,917,525	27,795,447	27,795,447
	Transfers	613,562	0	0	0
	Other	401,129	394,264	367,606	367,606
	Total Other	26,266,315	24,311,789	28,163,053	28,163,053
Total Current Funds Revenue and Other		90,631,345	90,850,698	93,440,351	93,440,351
Expenditures by Program	Instruction	22,003,436	19,248,739	19,815,581	19,815,581
	Research	0	0	0	0
	Public Service	492,020	543,416	721,381	721,381
	Academic Support	5,183,181	5,310,949	5,369,484	5,369,484
	Student Services	5,787,670	5,983,836	6,553,145	6,553,145
	Institutional Support	9,599,999	8,236,779	9,404,897	9,404,897
	Operations and Maint/Plant	6,242,044	7,000,624	7,175,114	7,175,114
	Scholarships & Fellowships	10,806,597	11,856,296	12,357,429	12,357,429
	Total Expenditures	60,114,948	58,180,638	61,397,030	61,397,030
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	2,150,000	0	0	0
	Total Transfers	2,150,000	0	0	0
Auxiliary Enterprises	Expenditures	4,448,871	4,874,614	5,109,954	5,109,954
	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Expenditures & Transfers	4,448,871	4,874,614	5,109,954	5,109,954
Total Current Funds Exp & Transfers		66,713,819	63,055,252	66,506,984	66,506,984
Expenditures by Series	Salaries	24,926,573	25,220,244	24,484,796	24,484,796
	Benefits	10,830,606	10,829,990	11,750,501	11,750,501
	Operating Expenses	23,712,925	25,476,852	28,053,007	28,053,007
	Capital Outlay	5,093,715	1,528,166	2,218,680	2,218,680
	Total Expenditures	64,563,819	63,055,252	66,506,984	66,506,984
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	2,150,000	0	0	0
	Total Transfers	2,150,000	0	0	0
Total Current Funds Exp & Transfers		66,713,819	63,055,252	66,506,984	66,506,984
Net Increase (Decrease)		23,917,525	27,795,446	26,933,367	26,933,367

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Revenue

College:	Casper College	Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Adopted 2025-2026
Revenue					
Tuition, Fees	Credit Tuition, In-State	6,150,918	6,127,155	5,777,911	5,777,911
	Credit Tuition, Out-of-District	0	0	0	0
	Credit Tuition, Out-State	862,407	910,190	803,997	803,997
	Credit Tuition, WUE	766,687	678,340	792,117	792,117
	Continuing Education Tuition	280,027	347,705	264,000	264,000
	Community Services Tuition	164,466	157,363	200,000	200,000
	Student Fees	0	0	0	0
	Course Fees	1,316,279	1,319,896	1,240,778	1,240,778
	Other Fees	211,109	210,411	196,796	196,796
State Appropriations	State Aid Appropriation	20,783,039	22,338,427	21,454,994	21,454,994
	Supplemental Appropriation	5,001,888	4,999,490	5,428,569	5,428,569
	Other State Revenue	0	0	0	0
Local Appropriations	Mill Levy, Four-Mill	6,366,820	6,219,228	5,640,260	5,640,260
	Mill Levy, Optional	1,590,479	1,553,954	1,410,065	1,410,065
	Motor Vehicle Fees	1,596,004	1,714,362	1,750,000	1,750,000
	Other Local Revenue	0	0	0	0
Federal Grants and Contracts		8,520,091	9,113,163	9,218,296	9,218,296
State Grants and Contracts		2,644,595	2,464,824	3,009,293	3,009,293
Local Grants and Contracts		256,436	302,914	380,833	380,833
BOCES/BOCHES					
Private Grants/Gifts/Contracts		916,616	897,426	936,986	936,986
Endowment Income	Unrestricted				
	Restricted				
	Other Income				
Sales/Service Educational Activities	Instruction	47,765	47,818	44,809	44,809
	Research	0	0	0	0
	Public Service	0	0	0	0
	Other	0	0	0	0
Sales/Service Auxiliary Enterprises	Student Center	642,933	665,393	611,530	611,530
	Food Service	1,404,322	1,467,928	1,511,646	1,511,646
	Residence Halls	1,990,299	2,100,102	1,867,168	1,867,168
	Bookstores	0	0	0	0
	Copy Centers	0	0	0	0
	Motor Pool	0	0	0	0
	Early Childhood Center	309,632	297,574	292,500	292,500
	Other	72,500	72,500	72,500	72,500
Other Sources	Gate Receipts	31,179	33,713	35,000	35,000
	Investment Income	1,015,203	1,053,897	931,000	931,000
	Miscellaneous Deposits	1,423,336	1,445,138	1,406,250	1,406,250
Total Revenue		64,365,030	66,538,910	65,277,298	65,277,298
Other Funding Sources	Carryover	23,917,525	27,795,447	26,798,912	26,798,912
	Transfers	613,562	0	0	0
	Other	401,129	394,264	367,606	367,606
Total Other		24,932,216	28,189,711	27,166,518	27,166,518
Total Current Funds Revenue and Other		89,297,246	94,728,620	92,443,816	92,443,816

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Total Current Funds Expenditures			
College:	Casper College	Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Approved 2025-2026
Expenditures by Program					
Instruction All Other	Salaries	11,305,685	11,441,519	10,693,943	10,693,943
	Benefits	4,479,001	4,498,269	4,750,772	4,750,772
	Operating Expenses	1,741,468	1,588,483	2,257,092	2,257,092
	Capital Outlay	2,983,705	259,783	433,533	433,533
	Total Expenditures	20,509,858	17,788,054	18,135,340	18,135,340
Instruction Continuing Education	Salaries	266,772	246,132	271,850	271,850
	Benefits	136,494	127,924	143,141	143,141
	Operating Expenses	231,253	148,755	192,040	192,040
	Capital Outlay	7,431	1,800	1,300	1,300
	Total Expenditures	641,950	524,611	608,331	608,331
Instruction ABE, GED, ESL	Salaries	388,646	408,071	400,849	400,849
	Benefits	176,415	210,584	210,014	210,014
	Operating Expenses	286,567	308,808	461,047	461,047
	Capital Outlay	0	8,612	0	0
	Total Expenditures	851,628	936,074	1,071,910	1,071,910
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	327,549	352,703	398,920	398,920
	Benefits	117,764	117,927	169,766	169,766
	Operating Expenses	40,906	72,786	152,695	152,695
	Capital Outlay	5,801	0	0	0
	Total Expenditures	492,020	543,416	721,381	721,381
Academic Support	Salaries	2,466,202	2,646,323	2,484,726	2,484,726
	Benefits	1,093,108	1,123,302	1,186,012	1,186,012
	Operating Expenses	1,171,480	1,233,157	1,438,615	1,438,615
	Capital Outlay	452,392	308,166	260,130	260,130
	Total Expenditures	5,183,181	5,310,949	5,369,484	5,369,484
Student Services	Salaries	2,819,596	2,933,056	2,968,667	2,968,667
	Benefits	1,345,985	1,293,323	1,436,364	1,436,364
	Operating Expenses	1,226,581	1,222,533	1,680,115	1,680,115
	Capital Outlay	395,509	534,924	468,000	468,000
	Total Expenditures	5,787,670	5,983,836	6,553,145	6,553,145
Institutional Support	Salaries	3,903,623	3,793,702	3,904,817	3,904,817
	Benefits	1,755,366	1,711,488	1,842,133	1,842,133
	Operating Expenses	2,827,241	2,669,875	3,052,230	3,052,230
	Capital Outlay	1,113,769	61,714	605,717	605,717
	Total Expenditures	9,599,999	8,236,779	9,404,897	9,404,897

Operation/ Maintenance Plant	Salaries	2,491,688	2,451,054	2,314,251	2,314,251
	Benefits	1,346,071	1,355,652	1,392,648	1,392,648
	Operating Expenses	2,307,743	2,840,809	3,093,215	3,093,215
	Capital Outlay	96,542	353,109	375,000	375,000
	Total Expenditures	6,242,044	7,000,624	7,175,114	7,175,114
Scholarships and Fellowships	Salaries	84,783	70,549	102,000	102,000
	Benefits	6,186	0	131,047	131,047
	Operating Expenses	10,715,629	11,785,747	12,124,382	12,124,382
	Capital Outlay	0	0	0	0
	Total Expenditures	10,806,598	11,856,296	12,357,429	12,357,429
Total Expenditures		60,114,949	58,180,638	61,397,030	61,397,030
Transfers	Mandatory	0	0	0	0
	Non-mandatory	2,150,000	0	0	0
	Total Transfers	2,150,000	0	0	0
Auxiliary Enterprises	Salaries	872,031	877,136	944,774	944,774
	Benefits	374,216	391,522	488,604	488,604
	Operating Expenses	3,164,058	3,605,897	3,601,576	3,601,576
	Capital Outlay	38,566	58	75,000	75,000
	Total Expenditures	4,448,871	4,874,614	5,109,954	5,109,954
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		66,713,820	63,055,252	66,506,984	66,506,984
WCCC Form 215 (Reviewed Feb 2013)			Date Prepared:		

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted Operating Fund

College:	Casper College	Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Approved 2025-2026
Revenue	Tuition and Fees	9,751,893	9,751,060	9,275,599	9,275,599
	State Appropriations	25,784,927	27,337,917	26,883,563	26,883,563
	Local Appropriations	7,643,623	7,590,718	7,040,260	7,040,260
	Sales & Services/Educ Act.	47,765	47,818	44,809	44,809
	Other Sources	1,500,343	1,560,407	1,429,250	1,429,250
	Total Revenue	44,728,551	46,287,920	44,673,481	44,673,481
Other Funding Sources	Carryover	16,255,195	12,650,125	15,485,438	15,485,438
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	16,255,195	12,650,125	15,485,438	15,485,438
Total Operating Fund Revenue and Other		60,983,746	58,938,045	60,158,919	60,158,919
Expenditures by Program	Instruction	19,902,318	17,634,338	17,811,212	17,811,212
	Research	0	0	0	0
	Public Service	322,627	359,165	493,628	493,628
	Academic Support	4,051,495	4,233,802	3,992,229	3,992,229
	Student Services	4,492,545	4,541,629	4,973,231	4,973,231
	Institutional Support	9,109,979	7,795,391	8,832,833	8,832,833
	Operations and Maint/Plant	6,210,892	6,663,140	6,734,114	6,734,114
	Scholarships & Fellowships	2,093,765	2,225,141	2,832,769	2,832,769
	Total Expenditures	46,183,621	43,452,606	45,670,016	45,670,016
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	2,150,000	0	0	0
	Total Transfers	2,150,000	0	0	0
Total Oper Fund Exp. & Tfrs. by Program		48,333,621	43,452,606	45,670,016	45,670,016
Expenditures by Series	Salaries	22,180,203	22,407,171	21,473,891	21,473,891
	Benefits	9,644,729	9,590,309	10,405,819	10,405,819
	Operating Expenses	10,481,097	10,941,931	12,909,558	12,909,558
	Capital Outlay	3,877,592	513,195	880,747	880,747
	Total Expenditures	46,183,621	43,452,606	45,670,016	45,670,016
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	2,150,000	0	0	0
	Total Transfers	2,150,000	0	0	0
Total Oper Fund Exp. & Tfrs by Series		48,333,621	43,452,606	45,670,016	45,670,016
Net Increase (Decrease)		12,650,125	15,485,438	14,488,904	14,488,904

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Revenue

College:	Casper College	Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Approved 2025-2026
Revenue					
Tuition, Fees	Credit Tuition, In-State	6,150,918	6,127,155	5,777,911	5,777,911
	Credit Tuition, Out-of-District	0	0	0	0
	Credit Tuition, Out-State	862,407	910,190	803,997	803,997
	Credit Tuition, WUE	766,687	678,340	792,117	792,117
	Continuing Education Tuition	280,027	347,705	264,000	264,000
	Community Services Tuition	164,466	157,363	200,000	200,000
	Student Fees	0	0	0	0
	Course Fees	1,316,279	1,319,896	1,240,778	1,240,778
	Other Fees	211,109	210,411	196,796	196,796
State Appropriations	State Aid Appropriation	20,783,039	22,338,427	21,454,994	21,454,994
	Supplemental Appropriation	5,001,888	4,999,490	5,428,569	5,428,569
	Other State Revenue	0	0	0	0
Local Appropriations	Mill Levy, Four-Mill	6,366,820	6,219,228	5,640,260	5,640,260
	Motor Vehicle Fees	1,276,803	1,371,490	1,400,000	1,400,000
	Other Local Revenue	0	0	0	0
Sales/Service Educational Activities	Instruction	47,765	47,818	44,809	44,809
	Research	0	0	0	0
	Public Service	0	0	0	0
	Other	0	0	0	0
Other Sources	Gate Receipts	31,179	33,713	35,000	35,000
	Investment Income	706,497	742,816	650,000	650,000
	Miscellaneous Deposits	762,667	783,878	744,250	744,250
Total Revenue		44,728,551	46,287,920	44,673,481	44,673,481
Other Funding Sources	Carryover	12,650,126	15,485,438	14,488,904	14,488,904
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		12,650,126	15,485,438	14,488,904	14,488,904
Total Operating Fund Revenue and Other		57,378,676	61,773,358	59,162,385	59,162,385

WCCC Form 217 (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Expenditures

College: <u>Casper College</u>		Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Approved 2025-2026
Expenditures by Program					
Instruction All Other	Salaries	10,901,261	11,054,680	10,341,290	10,341,290
	Benefits	4,326,257	4,349,174	4,611,808	4,611,808
	Operating Expenses	1,350,608	1,316,952	1,880,482	1,880,482
	Capital Outlay	2,446,910	141,011	24,300	24,300
	Total Expenditures	19,025,036	16,861,818	16,857,881	16,857,881
Instruction Continuing Education	Salaries	266,772	246,132	271,850	271,850
	Benefits	136,494	127,924	143,141	143,141
	Operating Expenses	231,253	148,755	192,040	192,040
	Capital Outlay	7,431	1,800	1,300	1,300
	Total Expenditures	641,950	524,611	608,331	608,331
Instruction ABE, GED, ESL	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	235,332	247,909	345,000	345,000
	Capital Outlay	0	0	0	0
	Total Expenditures	235,332	247,909	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	228,952	245,044	310,853	310,853
	Benefits	70,619	78,570	130,225	130,225
	Operating Expenses	20,296	35,552	52,550	52,550
	Capital Outlay	2,760	0	0	0
	Total Expenditures	322,627	359,165	493,628	493,628
Academic Support	Salaries	2,114,757	2,282,761	2,013,898	2,013,898
	Benefits	918,770	952,533	978,869	978,869
	Operating Expenses	676,040	742,377	774,032	774,032
	Capital Outlay	341,928	256,131	225,430	225,430
	Total Expenditures	4,051,495	4,233,802	3,992,229	3,992,229
Student Services	Salaries	2,490,353	2,548,326	2,562,344	2,562,344
	Benefits	1,202,479	1,128,809	1,315,908	1,315,908
	Operating Expenses	761,987	824,836	1,068,980	1,068,980
	Capital Outlay	37,726	39,657	26,000	26,000
	Total Expenditures	4,492,545	4,541,629	4,973,231	4,973,231
Institutional Support	Salaries	3,686,420	3,579,175	3,637,406	3,637,406
	Benefits	1,637,853	1,597,647	1,702,173	1,702,173
	Operating Expenses	2,813,354	2,562,724	2,964,537	2,964,537
	Capital Outlay	972,352	55,846	528,717	528,717
	Total Expenditures	9,109,979	7,795,391	8,832,833	8,832,833

Operation/ Maintenance Plant	Salaries	2,491,688	2,451,054	2,314,251	2,314,251
	Benefits	1,346,071	1,355,652	1,392,648	1,392,648
	Operating Expenses	2,304,648	2,837,684	2,952,215	2,952,215
	Capital Outlay	68,485	18,750	75,000	75,000
	Total Expenditures	6,210,892	6,663,140	6,734,114	6,734,114
Scholarships and Fellowships	Salaries	0	0	22,000	22,000
	Benefits	6,186	0	131,047	131,047
	Operating Expenses	2,087,579	2,225,141	2,679,722	2,679,722
	Capital Outlay	0	0	0	0
	Total Expenditures	2,093,765	2,225,141	2,832,769	2,832,769
Total Expenditures		46,183,621	43,452,606	45,670,016	45,670,016
Transfers	Mandatory	0	0	0	0
	Non-mandatory	2,150,000	0	0	0
	Total Transfers	2,150,000	0	0	0
Total Operating Fund Exp. and Transfers		48,333,621	43,452,606	45,670,016	45,670,016
WCCC Form 218 (Reviewed Feb 2013)			Date Prepared:		

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted Auxiliary Fund

College:	Casper College	Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Approved 2025-2026
Revenue	Sales & Services/Auxiliary Enterpri	4,419,686	4,603,497	4,355,344	4,355,344
Student Fees	Other Sources	797,496	821,234	812,000	812,000
	Total Revenue	5,217,182	5,424,731	5,167,344	5,167,344
Other Funding	Carryover	3,415,385	4,390,219	4,940,336	4,940,336
Sources	Transfers	206,523	0	0	0
	Other	0	0	0	0
	Total Other	3,621,908	4,390,219	4,940,336	4,940,336
Total Auxiliary Revenue and Other		8,839,090	9,814,950	10,107,680	10,107,680
Expenditures	Auxiliary Enterprises, Student	3,283,687	3,728,870	3,958,262	3,958,262
by Program	Auxiliary Enterprises, Faculty/Staff	1,165,184	1,145,744	1,151,692	1,151,692
	Total Expenditures	4,448,871	4,874,614	5,109,954	5,109,954
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		4,448,871	4,874,614	5,109,954	5,109,954
Expenditures	Salaries	872,031	877,136	944,774	944,774
by Series	Benefits	374,216	391,522	488,604	488,604
	Operating Expenses	3,164,058	3,605,897	3,601,576	3,601,576
	Capital Outlay	38,566	58	75,000	75,000
	Total Expenditures	4,448,871	4,874,614	5,109,954	5,109,954
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		4,448,871	4,874,614	5,109,954	5,109,954
Net Increase (Decrease)		4,390,219	4,940,336	4,997,726	4,997,726

WCCC Form 216b (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted Auxiliary Fund Revenue			
College:	Casper College	Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Approved 2025-2026
Revenue					
Sales/Service	Student Center	642,933	665,393	611,530	611,530
	Food Service	1,404,322	1,467,928	1,511,646	1,511,646
	Residence Halls	1,990,299	2,100,102	1,867,168	1,867,168
	Bookstores				
	Copy Center				
	Motor Pool				
	Early Childhood Center	309,632	297,574	292,500	292,500
	Other	72,500	72,500	72,500	72,500
Other Sources					
	Gate Receipts				
	Investment Income	136,827	159,974	150,000	150,000
	Miscellaneous Deposits	660,669	661,260	662,000	662,000
Total Revenue		5,217,182	5,424,731	5,167,344	5,167,344
Other Funding Sources					
	Carryover	3,415,385	4,390,219	4,940,336	4,940,336
	Transfers	206,523	0	0	0
	Other	0	0	0	0
Total Other		3,621,908	4,390,219	4,940,336	4,940,336
Total Auxiliary Fund Revenue and Other		8,839,090	9,814,950	10,107,680	10,107,680
WCCC Form 217b (Reviewed Feb 2013)		Date Prepared:			

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Auxiliary Fund Expenditures

College: <u>Casper College</u>		Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Approved 2025-2026
Expenditures by Program					
Student Student Center	Salaries	201,666	211,837	169,914	169,914
	Benefits	76,676	74,017	69,435	69,435
	Operating Expenses	220,109	275,521	283,446	283,446
	Capital Outlay	0	0	0	0
	Total Expenditures	498,451	561,375	522,795	522,795
Student Food Service	Salaries	12,500	12,500	18,000	18,000
	Benefits	0	0	0	0
	Operating Expenses	1,243,774	1,496,065	1,400,814	1,400,814
	Capital Outlay	861	0	75,000	75,000
	Total Expenditures	1,257,135	1,508,565	1,493,814	1,493,814
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	242,639	307,111	383,253	383,253
	Benefits	114,708	143,725	207,259	207,259
	Operating Expenses	536,422	609,055	671,224	671,224
	Capital Outlay	37,705	58	0	0
	Total Expenditures	931,474	1,059,949	1,261,736	1,261,736
Student Early Childhood Center	Salaries	356,087	345,688	373,607	373,607
	Benefits	182,832	173,780	211,910	211,910
	Operating Expenses	57,708	56,056	94,400	94,400
	Capital Outlay	0	0	0	0
	Total Expenditures	596,627	575,524	679,917	679,917
Student All Other	Salaries	59,139	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	1,106,045	1,145,744	1,151,692	1,151,692
	Capital Outlay	0	0	0	0
	Total Expenditures	1,165,184	1,145,744	1,151,692	1,151,692
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	23,456	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	23,456	0	0
Total Expenditures		4,448,871	4,874,614	5,109,954	5,109,954
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Auxiliary Fund Exp. and Transfers		4,448,871	4,874,614	5,109,954	5,109,954

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted One-Mill Fund

College:	Casper College	Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Approved 2025-2026
Revenue	Local Appropriations	1,909,680	1,896,826	1,760,065	1,760,065
	Other Sources	171,879	151,107	131,000	131,000
	Total Revenue	2,081,559	2,047,933	1,891,065	1,891,065
Other Funding Sources	Carryover	5,581,045	6,877,182	7,369,672	7,369,672
	Transfers	407,039	0	0	0
	Other	401,129	394,264	367,606	367,606
	Total Other	6,389,213	7,271,446	7,737,278	7,737,278
Total One-Mill Revenue and Other		8,470,772	9,319,379	9,628,343	9,628,343
Expenditures by Program	Instruction	160,311	181,452	102,548	102,548
	Research	0	0	0	0
	Public Service	0	0	0	0
	Academic Support	995,404	912,341	1,054,656	1,054,656
	Student Services	48,933	77,043	61,338	61,338
	Institutional Support	357,790	441,387	522,064	522,064
	Operations and Maint/Plant	31,152	337,484	441,000	441,000
	Scholarships & Fellowships	0	0	0	0
	Total Expenditures	1,593,590	1,949,707	2,181,606	2,181,606
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		1,593,590	1,949,707	2,181,606	2,181,606
Expenditures by Series	Salaries	716,893	702,228	837,795	837,795
	Benefits	351,587	337,142	393,433	393,433
	Operating Expenses	383,013	484,701	520,678	520,678
	Capital Outlay	142,097	425,636	429,700	429,700
	Total Expenditures	1,593,590	1,949,707	2,181,606	2,181,606
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		1,593,590	1,949,707	2,181,606	2,181,606
Net Increase (Decrease)		6,877,182	7,369,672	7,446,737	7,446,737

WCCC Form 216c (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted One-Mill Fund Revenue			
College:	Casper College	Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Approved 2025-2026
Revenue					
Local	Mill levy	0	0	0	0
Appropriations	Optional Mill	1,590,479	1,553,954	1,410,065	1,410,065
	Motor Vehicle Fees	319,201	342,872	350,000	350,000
	Other -Fees				
Other Sources	Investment Income	171,879	151,107	131,000	131,000
Total Revenue		2,081,559	2,047,933	1,891,065	1,891,065
Other Funding Sources	Carryover	5,581,045	6,877,182	7,369,672	7,369,672
	Transfers	407,039	0	0	0
	Other- St Fees & Misc	401,129	394,264	367,606	367,606
Total Other		6,389,213	7,271,446	7,737,278	7,737,278
Total One-Mill Revenue and Other		8,470,772	9,319,379	9,628,343	9,628,343
WCCC Form 217c (Reviewed Feb 2013)				Date Prepared:	

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted One-Mill Fund Expenditures			
College:	Casper College	Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Approved 2025-2026
Expenditures by Program					
Instruction All Other	Salaries	115,685	81,708	59,179	59,179
	Benefits	43,363	32,162	25,370	25,370
	Operating Expenses	1,263	34,208	0	0
	Capital Outlay	0	33,373	18,000	18,000
	Total Expenditures	160,311	181,452	102,548	102,548
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	351,445	363,562	470,828	470,828
	Benefits	174,338	170,769	207,143	207,143
	Operating Expenses	364,768	325,974	341,985	341,985
	Capital Outlay	104,853	52,035	34,700	34,700
	Total Expenditures	995,404	912,341	1,054,656	1,054,656
Student Services	Salaries	32,560	42,431	40,377	40,377
	Benefits	16,373	20,370	20,961	20,961
	Operating Expenses	0	14,242	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	48,933	77,043	61,338	61,338
Institutional Support	Salaries	217,203	214,527	267,411	267,411
	Benefits	117,513	113,841	139,960	139,960
	Operating Expenses	13,887	107,151	37,693	37,693
	Capital Outlay	9,187	5,868	77,000	77,000
	Total Expenditures	357,790	441,387	522,064	522,064
Operation/ Maintenance Plant	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	3,095	3,125	141,000	141,000
	Capital Outlay	28,057	334,359	300,000	300,000
	Total Expenditures	31,152	337,484	441,000	441,000

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		1,593,590	1,949,707	2,181,606	2,181,606
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total One-Mill Expenditures and Transfers		1,593,590	1,949,707	2,181,606	2,181,606
WCCC Form 218c (Reviewed Feb 2013)				Date Prepared:	

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Restricted Fund

College:	Casper College	Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Approved 2025-2026
Revenue	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	8,520,091	9,113,163	9,218,296	9,218,296
	State Grants and Contracts	2,644,595	2,464,824	3,009,293	3,009,293
	Local Grants and Contracts	256,436	302,914	380,833	380,833
	Private Gifts/Grants/Contracts	916,616	897,426	936,986	936,986
	Total Revenue	12,337,738	12,778,326	13,545,408	13,545,408
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		12,337,738	12,778,326	13,545,408	13,545,408
Expenditures by Program	Instruction	1,940,807	1,432,950	1,901,821	1,901,821
	Research	0	0	0	0
	Public Service	169,393	184,251	227,753	227,753
	Academic Support	136,283	164,806	322,598	322,598
	Student Services	1,246,193	1,365,164	1,518,576	1,518,576
	Institutional Support	132,230	0	50,000	50,000
	Operations and Maint/Plant	0	0	0	0
	Scholarships & Fellowships	8,712,833	9,631,155	9,524,660	9,524,660
	Total Expenditures	12,337,738	12,778,326	13,545,408	13,545,408
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		12,337,738	12,778,326	13,545,408	13,545,408
Expenditures by Series	Salaries	1,157,448	1,233,709	1,228,336	1,228,336
	Benefits	460,074	511,017	462,644	462,644
	Operating Expenses	9,684,757	10,444,323	11,021,195	11,021,195
	Capital Outlay	1,035,460	589,276	833,233	833,233
	Total Expenditures	12,337,738	12,778,326	13,545,408	13,545,408
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		12,337,738	12,778,326	13,545,408	13,545,408
Net Increase (Decrease)		0	0	0	0

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Restricted Fund Revenue			
College:	<u>Casper College</u>	Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Approved 2025-2026
Revenue					
	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	8,520,091	9,113,163	9,218,296	9,218,296
	State Grants and Contracts	2,644,595	2,464,824	3,009,293	3,009,293
	Local Grants and Contracts	256,436	302,914	380,833	380,833
	Private Gift/Grants/Contracts	916,616	897,426	936,986	936,986
Total Revenue		12,337,738	12,778,326	13,545,408	13,545,408
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		12,337,738	12,778,326	13,545,408	13,545,408
WCCC Form 217e (Reviewed Feb 2013)				Date Prepared: 06/28/25	

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Expenditures

College:	Casper College	Actual 2023-2024	Estimated Actual 2024-2025	Tentative 2025-2026	Approved 2025-2026
Expenditures by Program					
Instruction All Other	Salaries	288,739	305,131	293,474	293,474
	Benefits	109,381	116,933	113,594	113,594
	Operating Expenses	389,596	237,323	376,610	376,610
	Capital Outlay	536,795	85,398	391,233	391,233
	Total Expenditures	1,324,511	744,785	1,174,911	1,174,911
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	388,646	408,071	400,849	400,849
	Benefits	176,415	210,584	210,014	210,014
	Operating Expenses	51,235	60,899	116,047	116,047
	Capital Outlay	0	8,612	0	0
	Total Expenditures	616,296	688,165	726,910	726,910
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	98,597	107,660	88,067	88,067
	Benefits	47,145	39,357	39,541	39,541
	Operating Expenses	20,610	37,234	100,145	100,145
	Capital Outlay	3,041	0	0	0
	Total Expenditures	169,393	184,251	227,753	227,753
Academic Support	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	130,672	164,806	322,598	322,598
	Capital Outlay	5,611	0	0	0
	Total Expenditures	136,283	164,806	322,598	322,598
Student Services	Salaries	296,683	342,299	365,946	365,946
	Benefits	127,133	144,143	99,495	99,495
	Operating Expenses	464,594	383,455	611,135	611,135
	Capital Outlay	357,783	495,266	442,000	442,000
	Total Expenditures	1,246,193	1,365,164	1,518,576	1,518,576
Institutional Support	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	50,000	50,000
	Capital Outlay	132,230	0	0	0
	Total Expenditures	132,230	0	50,000	50,000

Operation/ Maintenance Plant	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Scholarships and Fellowships	Salaries	84,783	70,549	80,000	80,000
	Benefits	0	0	0	0
	Operating Expenses	8,628,050	9,560,606	9,444,660	9,444,660
	Capital Outlay	0	0	0	0
	Total Expenditures	8,712,833	9,631,155	9,524,660	9,524,660
Total Expenditures		12,337,738	12,778,326	13,545,408	13,545,408
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.		12,337,738	12,778,326	13,545,408	13,545,408

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Plant Fund

College:	Casper College	Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Approved 2025-2026
Revenue	Student Fees	548,093	545,134	505,623	505,623
	Debt Service	0	0	0	0
	State Appropriations	3,301,570	3,795,943	3,500,000	3,500,000
	Federal Appropriations	0	0	0	0
	Interest Income	903,823	987,168	750,000	750,000
	Other/Gifts	31,577	0	1,000,000	1,000,000
	Total Revenue	4,785,064	5,328,245	5,755,623	5,755,623
Other Funding Sources	Carryover	34,779,045	38,951,640	38,981,749	38,981,749
	Borrowing-External Agencies	0	0	0	0
	Transfers	1,491,839	0	0	0
	Total Other	36,270,884	38,951,640	38,981,749	38,981,749
Total Plant Funds Revenue and Other		41,055,948	44,279,885	44,737,372	44,737,372
Expenditures by Program	Land/Building Acquisition	0	0	0	0
	New Construction	88,112	28,979	1,500,000	1,500,000
	Remodeling/Renovation	2,016,196	5,269,157	4,100,000	4,100,000
	Debt Service	0	0	0	0
	Other	0	0	1,500,000	1,500,000
	Total Expenditures	2,104,308	5,298,136	7,100,000	7,100,000
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Plant Funds Exp. & Tfrs. by Program		2,104,308	5,298,136	7,100,000	7,100,000
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	100,000	100,000
	Capital Outlay	2,104,308	5,298,136	7,000,000	7,000,000
	Total Expenditures	2,104,308	5,298,136	7,100,000	7,100,000
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Plant Funds Exp. & Tfrs. by Series		2,104,308	5,298,136	7,100,000	7,100,000
Net Increase (Decrease)		38,951,640	38,981,749	37,637,372	37,637,372

WCCC Form 216f (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Plant Fund Revenue			
College:	Casper College	Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Approved 2025-2026
Revenue					
	Student Fees	548,093	545,134	505,623	505,623
	Debt Service	0	0	0	0
	Federal Appropriations	0	0	0	0
	Other investment Income	0	0	0	0
	Other/Gifts	31,577	0	1,000,000	1,000,000
State Appropriations					
	Supplemental Appropriation	3,301,570	3,795,943	3,500,000	3,500,000
	Contingency Reserve	0	0	0	0
	Interest Income	903,823	987,168	750,000	750,000
Total Revenue		4,785,064	5,328,245	5,755,623	5,755,623
Other Funding Sources					
	Carryover	34,779,045	38,951,640	38,981,749	38,981,749
	Borrowings-External Agencies	0	0	0	0
	Transfers	1,491,839	0	0	0
Total Other		36,270,884	38,951,640	38,981,749	38,981,749
Total Plant Funds Revenue and Other		41,055,948	44,279,885	44,737,372	44,737,372
WCCC Form 217f (Reviewed Feb 2013)		Date Prepared:			

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Plant Fund Expenditures

College: <u>Casper College</u>		Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Approved 2025-2026
Expenditures by Program					
Land/Bldg Acquisition	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
New Construction	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	88,112	28,979	1,500,000	1,500,000
	Total Expenditures	88,112	28,979	1,500,000	1,500,000
Remodeling/ Renovations	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	100,000	100,000
	Capital Outlay	2,016,196	5,269,157	4,000,000	4,000,000
	Total Expenditures	2,016,196	5,269,157	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	0	0	1,500,000	1,500,000
	Total Expenditures	0	0	1,500,000	1,500,000
Total Expenditures		2,104,308	5,298,136	7,100,000	7,100,000
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Plant Funds Exp. and Transfers		2,104,308	5,298,136	7,100,000	7,100,000

WCCC Form 218f (Reviewed Feb 2013)

Date Prepared:

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Loan Fund

College:	Casper College	Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Approved 2025-2026
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	5,332	5,365	3,867	3,867
	Total Revenue	5,332	5,365	3,867	3,867
Other Funding Sources	Carryover	186,476	239,868	291,756	291,756
	Transfers	48,060	46,523	46,000	46,000
	Other	0	0	0	0
	Total Other	234,536	286,390	337,756	337,756
Total Loan Funds Revenue and Other		239,868	291,756	341,623	341,623
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	0	0
	Total Transfers	0	0	0	0
Total Loan Exp. & Tfrs. by Series		0	0	500	500
Net Increase (Decrease)		239,868	291,756	341,123	341,123

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Loan Fund Revenue			
College:	<u>Casper College</u>	Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Approved 2025-2026
Revenue					
	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	0	0	0	0
	State Grants and Contracts	0	0	0	0
	Interest	5,332	5,365	3,867	3,867
	Miscellaneous	0	0	0	0
Total Revenue		5,332	5,365	3,867	3,867
Other Funding Sources					
	Carryover	186,409	239,868	291,756	291,756
	Transfers	48,060	46,523	46,000	46,000
	Other	0	0	0	0
Total Other		234,469	286,390	337,756	337,756
Total Loan Funds Revenue and Other		239,801	291,756	341,623	341,623
WCCC Form 217e (Reviewed Feb 2013)		Date Prepared:			

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Loan Fund Expenditures

College:	Casper College	Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Approved 2025-2026
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	0	0
	Total Transfers	0	0	0	0
Total Loan Funds Exp. and Tfrs.		0	0	500	500
WCCC Form 218e (Reviewed Feb 2013)				Date Prepared:	

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Endowment Fund

College:	Casper College	Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Approved 2025-2026
Revenue	State Matching Funds	0	0	0	0
	Investment Income	3,064,827	2,640,600	1,000,000	1,000,000
	Private Gifts/Grants/Contracts	10,000	42,848	50,000	50,000
	Other	36,537	0	0	0
	Total Revenue	3,111,364	2,683,448	1,050,000	1,050,000
Other Funding Sources	Carryover	17,812,559	20,107,096	22,153,965	22,153,965
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	17,812,559	20,107,096	22,153,965	22,153,965
Total Endowment Revenue and Other		20,923,923	22,790,544	23,203,965	23,203,965
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	816,827	636,579	1,100,000	1,100,000
	Total Expenditures	816,827	636,579	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		816,827	636,579	1,100,000	1,100,000
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	816,827	636,579	1,100,000	1,100,000
	Capital Outlay	0	0	0	0
	Total Expenditures	816,827	636,579	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		816,827	636,579	1,100,000	1,100,000
Net Increase (Decrease)		20,107,096	22,153,965	22,103,965	22,103,965

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Endowment Revenue			
College:	Casper College	Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Approved 2025-2026
Revenue	State Appropriation-Match	0	0	0	0
	Investment Income	3,064,827	2,640,600	1,000,000	1,000,000
	Gifts	10,000	42,848	50,000	50,000
	Other	36,537	0	0	0
Total Revenue		3,111,364	2,683,448	1,050,000	1,050,000
Other Funding Sources	Carryover	17,812,559	20,107,096	22,153,965	22,153,965
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		17,812,559	20,107,096	22,153,965	22,153,965
Total Endowment Revenue and Other		20,923,923	22,790,544	23,203,965	23,203,965
WCCC Form 217g (Reviewed Feb 2013)				Date Prepared:	

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Endowment Expenditures

College:	Casper College	Actual 2023-2024	Estimated 2024-2025	Tentative 2025-2026	Approved 2025-2026
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	816,827	636,579	1,100,000	1,100,000
	Capital Outlay	0	0	0	0
	Total Expenditures	816,827	636,579	1,100,000	1,100,000
Total Expenditures		816,827	636,579	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.		816,827	636,579	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
2025 - 2026

Name of Issue	Issue Date	Date Due	Interest Rate	Amount of Issue	Balance Outstanding 7/1/2025	Bond Retirement This Period	Interest Due This Period
July 2021 G O Bonds	7/29/2021		1.705%	15,995,000	11,735,000	1,080,000	200,082
Total Required				15,995,000	11,735,000	1,080,000	200,082

WYOMING COMMUNITY COLLEGE SYSTEM
College: Casper College

Statement of Borrowing Capacity
As of July 1, 2025

2025 - 2026

Certified Assessed Valuation of College District for Budget Year		1,424,308,252
Debt Limit: 4% of Assessed Valuation		56,972,330
Less: Bond Principal Outstanding, June 30, 2025	11,735,000	
Less: Cash Balance on Hand for Payment of Bond Principal (estimated)	<u>6,769,589</u>	
Outstanding Bonds Minus Cash Balance		<u>4,965,411</u>
Legal Debt Margin		<u><u>61,937,741</u></u>

WCCC Form 226 (Reviewed Dec 2017)

Date Prepared:5/09/25

WYOMING COMMUNITY COLLEGE SYSTEM College: Casper College					Bond Issue Summary Revenue Bonds 2025 - 2026		
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	12,560,000	635,000	502,400
Total Required				15,170,000	12,560,000	635,000	502,400
WCCC Form 224 (Reviewed Dec 2017)					Date Prepared: 5/09/25		