



Adopted by the
Casper College
District Board
July 14, 2026

Casper College

Community College District Annual Budget

Fiscal Year Beginning July 1, 2026 and Ending June 30, 2027

**COMMUNITY COLLEGE DISTRICT
ANNUAL BUDGET**

For the

Fiscal Year Beginning July 1, 2026 and Ending June 30, 2027

CASPER COLLEGE

July 14, 2026

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, 2027

Members of the District Board:

Below is a brief overview of the recommended annual budget for Fiscal Year 2027 (FY27), followed by more details on the FY27 budget in subsequent sections of the budget document.

REVENUE:

STATE APPROPRIATIONS:

OPERATING FUND - The estimated amount for FY27 includes general state aid of \$21,663,954, supplemental state aid totaling \$6,213,286, which encompasses reimbursements and targeted support for health insurance and retiree health insurance, Career and Technical Education (CTE), rodeo programs, additional retirement contributions, and the Wyoming Investment in Nursing Program to support a faculty position; and an additional amount of \$1,492,026 for employee compensation.

PLANT FUNDS – The allocation for Major Maintenance for the 26/27 Biennium is \$9,662,441.89 with an estimated annual amount of \$4,831,221. Projects for FY27 will move forward for approval by the Wyoming Construction Management Department. Expenditures budgeted in the plant funds include projects that have been started but not completed yet from FY26 and some main projects planned for start-up in FY27 such as phase one of the soccer complex, phase 3 of the asphalt project, campus monument signage and design drawings for the renovation of Krampert Theatre as part of 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 2026 assessed valuation for Natrona County. The certified assessed valuation includes the estimated impact of the property tax exemptions and waivers. State-assessed has increased. The total certified assessed value for July 2026 has increased to \$1,659,369,289 compared to \$1,424,308,252 in July of 2025. This is an increase of 14.2%. The budget for motor vehicle fees is \$1,400,000.

OPTIONAL ONE-MILL FUND—The revenue anticipated from mill levy assessments on local property values is \$1,760,065 and reflects the assessed value estimated as of July 2026. As outlined above, the assessed value increased compared to the July 2025 valuation. Revenue expected from motor vehicle fees is similar to that of FY26. Other revenue sources for this fund include student fees for digital technology support and investment income.

STUDENT PAYMENTS:

OPERATING & AUXILIARY FUNDS – The Wyoming Community College Commission

(WCCC) approved an increase in tuition rates for FY27, however, budget estimates for tuition and fee revenue are budgeted less than the actuals for FY26. The budgeted amount reflects a 2.7% decline in enrollment based on where enrollment numbers currently are trending at the time of this hearing. The Board approved a reallocation in mandatory fee assessments for FY27 with no increase in the overall credit fee rate.

The Board of Trustees approved an increase to board plans of approximately 4.33% and no increase to housing rates.

Adjustments to board rates are based upon anticipated increases in food and labor rates from Sodexo. The Auxiliary fund budget reflects estimates of these revenue increases. Housing occupancy rates are expected to remain close to capacity.

EXPENDITURES:

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

Although expenditure budgets are similar to those of FY26, 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 for software maintenance subscriptions and equipment as well as facility operations and maintenance to provide support for the increased costs.

The thirteen full-time employee positions that were budgeted in the One-Mill fund have been moved to the Operating Fund for FY27, as these positions support the overall institution's operations. The budget for the One-Mill fund includes a non-mandatory transfer to the Operating Fund of \$1,250,483 for these salaries and benefits, as well as \$845,635 in related departmental operating expenditures.

DEBT SERVICE - As of July 1, 2026, the outstanding balance of the General Obligation bonds will be \$10,655,000. The 2021 General Obligation bonds will require debt service of \$1,296,668 during fiscal year 2027. The levy for debt service is recommended at .898 mills for FY27.

As of July 1, 2026, the outstanding balance of the 2021 revenue bonds is \$11,925,000. The revenue bonds' debt service during FY27 will be \$1,132,000.

RESTRICTED FUNDS

The Restricted Funds budget for FY27 is \$14,076,260 compared to \$13,545,408 for FY26. Several funding sources provide support, including federal, state, local, and private sources. The FY27 budget for federal funding includes the following new grant applications:

- National Science Foundation (NSF): \$444,059, 4-year grant for the purpose of improving undergraduate STEM education

- U.S. Dept of Education: \$100,000, Funds for Improvement of Post-Secondary Education (FIPSE)
- U.S. Department of Labor, Strengthening Community Colleges (SCC6 Consortium grant): \$2,285,000, 4-year consortium grant through LCCC which focuses on access to short-term training opportunities through Workforce Pell Grants

The federal funding budget is \$9,714,563, representing a 5.4% increase compared to \$9,218,296 for FY26. The majority of the federal increase is based on the SCC6 Consortium grant Casper College is applying for with Laramie County Community College. The college will also 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 \$2,668,126. 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 (\$40,000), and local support for the Humanities Festival (\$2,500).

The budget for private funding is \$1,306,071. It includes funding and applications for the Jazz Festival, T-Bird Concessions, the Tate Museum, Osher Life Long Learning, the Literary Conference, Key Camp, various BOCES grants (2nd Chance Adult Ed & HiSet Testing, Casper College Testing Center), and the Casper College S.T.A.R. program.

LOAN FUNDS

The budget for this fund includes resources received through Civic Apartments' rental income and investment 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 the Endowment Funds includes estimated resources to be received through the investment of prior Challenge Match funds along with private gifts and other revenue 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 2026-2027 fiscal year ending June 30, 2027, which is now being considered by the Casper College District Board, will be held at Casper College, Casper, Wyoming, on the 14th day of July 2026, at four thirty in the afternoon (4:30 pm), 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	25,246,761	62,314,269	87,561,030	9,399,294	71,295,279
Plant Funds	43,608,466	6,492,371	50,100,837	0	12,875,000
Loan Funds	335,107	48,500	383,607	0	10,000
Endowment Funds	28,239,237	2,550,000	30,789,237	0	750,000
Total	97,429,571	71,405,140	168,834,711	9,399,294	84,930,279
Debt Service (G.O.)				1,296,668	1,296,668
Central Wy. BOCES				830,185	830,185

* 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 7, 2026

THE CASPER COLLEGE DISTRICT BOARD
By: Rhonda Franzen
Vice President, Administrative Services

EXPENDITURE AUTHORITY RESOLUTION

WHEREAS, on the 14th day of July 2026, 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, 2027.

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 7th day of July 2026, 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

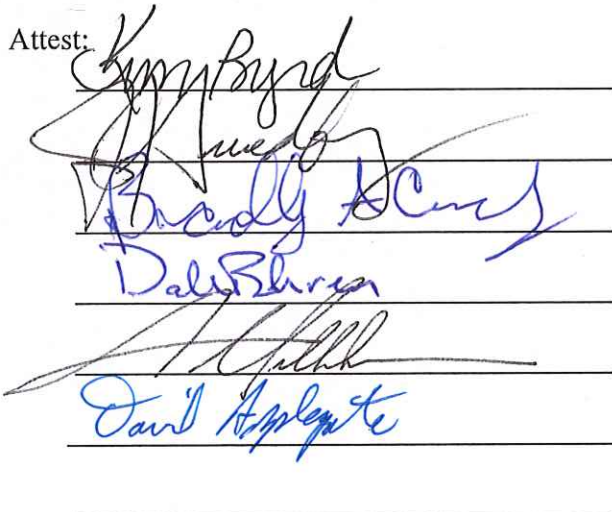
WHEREAS, following such public hearing, certain alterations and revisions were made in such proposed budget, all of which more fully appear in the minutes of this Board.

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, 2027.

BE IT FURTHER RESOLVED that the following appropriations be made for the 2026/2027 fiscal year ending June 30, 2027, and that the expenditures be limited to the amount appropriated herein.

Dated this 14th day of July 2026.

Attest:



EXPENDITURE AUTHORITY

CURRENT FUNDS...	\$ 72,417,979
PLANT FUNDS.....	\$ 12,875,000
LOAN FUNDS.....	\$ 500
ENDOWMENT.....	\$ 750,000
DEBT SERVICE.....	\$ 1,296,668
TOTAL - ALL.....	\$ 87,340,147

RESOLUTION TO PROVIDE INCOME

WHEREAS, on the 14th day of July 2026, this Board adopted a college budget for the 2026/2027 fiscal year ending June 30, 2027, calling for the following appropriations:

Current Funds.....	\$ 72,417,979
Plant Funds.....	\$ 12,875,000
Loan Funds.....	\$ 500
Endowment Funds.....	\$ 750,000
Debt Service.....	\$ 1,296,668
TOTAL	\$ 87,340,147

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, 2027, as shown opposite each fund amounts to be raised by taxes:

	Amount to be raised	
Current Funds.....	\$ 7,639,229	4 mills
	1,760,065	1 mill
Debt Service.....		.898 mills
Interest.....	\$ 181,668	
Principal.....	1,115,000	
Central Wyo. BOCES	\$ 779,904	.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, 2027.

Dated this 14th day of July 2026.

Attest:

attest:

Kim Byrd
Doreen Knepper
Beryl A. Kennedy
Dale Bohren

David B. Applegate

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Total Current Funds

College: <u>Casper College</u>		Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
Revenue	Tuition and Fees	9,751,060	10,220,305	10,650,486	10,650,486
	State Appropriations	27,337,917	26,563,669	29,369,266	29,369,266
	Local Appropriations	9,487,545	8,505,553	9,399,294	9,399,294
	Federal Grants and Contracts	9,115,572	8,935,539	9,714,563	9,714,563
	State Grants and Contracts	2,518,426	2,663,016	2,668,126	2,668,126
	Local Grants and Contracts	302,914	344,611	387,500	387,500
	Private Givts/Grants/Contracts	898,895	820,113	1,306,071	1,306,071
	Endowment Income	0	0	0	0
	Sales & Services/Educ Act.	47,818	31,328	30,000	30,000
	Sales & Services/Aux Enter	4,603,497	4,384,827	4,520,976	4,520,976
	Other Sources	2,554,432	2,515,613	2,361,207	2,361,207
	Total Revenue	66,618,074	64,984,575	70,407,489	70,407,489
Other Funding Sources	Carryover	24,602,592	28,649,657	23,318,816	23,318,816
	Transfers	0	605,369	1,250,483	1,250,483
	Other	394,264	372,256	416,250	416,250
	Total Other	24,996,856	29,627,282	24,985,549	24,985,549
Total Current Funds Revenue and Other		91,614,931	94,611,857	95,393,038	95,393,038
Expenditures by Program	Instruction	19,263,216	19,236,613	20,447,291	20,447,291
	Research	0	0	0	0
	Public Service	543,416	596,880	727,240	727,240
	Academic Support	5,312,418	5,410,585	5,748,612	5,748,612
	Student Services	5,994,223	5,903,223	7,365,266	7,365,266
	Institutional Support	8,268,379	10,119,257	11,577,553	11,577,553
	Operations and Maint/Plant	7,000,624	7,525,610	7,755,582	7,755,582
	Scholarships & Fellowships	11,855,843	12,092,195	12,284,395	12,284,395
	Total Expenditures	58,238,118	60,884,362	65,905,940	65,905,940
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	3,305,369	1,250,483	1,250,483
	Total Transfers	0	3,305,369	1,250,483	1,250,483
Auxiliary Enterprises	Expenditures	4,727,155	4,903,310	5,261,556	5,261,556
	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	2,200,000	0	0
	Total Expenditures & Transfers	4,727,155	7,103,310	5,261,556	5,261,556
Total Current Funds Exp & Transfers		62,965,274	71,293,042	72,417,979	72,417,979
Expenditures by Series	Salaries	25,229,609	24,119,775	25,771,467	25,771,467
	Benefits	10,830,707	10,885,495	12,238,738	12,238,738
	Operating Expenses	25,323,112	27,350,028	30,037,012	30,037,012
	Capital Outlay	1,581,846	3,432,374	3,120,278	3,120,278
	Total Expenditures	62,965,274	65,787,673	71,167,496	71,167,496
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	5,505,369	1,250,483	1,250,483
	Total Transfers	0	5,505,369	1,250,483	1,250,483
Total Current Funds Exp & Transfers		62,965,274	71,293,042	72,417,979	72,417,979
Net Increase (Decrease)		28,649,657	23,318,816	22,975,059	22,975,059

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Revenue

College:	Casper College	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
Revenue					
Tuition, Fees	Credit Tuition, In-State	6,127,155	6,370,529	6,441,344	6,441,344
	Credit Tuition, Out-of-District	0	0	0	0
	Credit Tuition, Out-State	910,190	841,597	896,314	896,314
	Credit Tuition, WUE	678,340	729,515	810,264	810,264
	Continuing Education Tuition	347,705	248,816	280,000	280,000
	Community Services Tuition	157,363	207,266	175,000	175,000
	Student Fees	0	0	0	0
	Course Fees	1,319,896	1,621,378	1,010,274	1,010,274
	Other Fees	210,411	201,205	1,037,290	1,037,290
State Appropriations	State Aid Appropriation	22,338,427	22,607,709	21,663,954	21,663,954
	Supplemental Appropriation	4,999,490	3,955,960	7,705,312	7,705,312
	Other State Revenue	0	0	0	0
Local Appropriations	Mill Levy, Four-Mill	6,436,843	5,611,144	6,239,229	6,239,229
	Mill Levy, Optional	1,336,340	1,111,325	1,410,065	1,410,065
	Motor Vehicle Fees	1,714,362	1,783,084	1,750,000	1,750,000
	Other Local Revenue	0	0	0	0
Federal Grants and Contracts		9,115,572	8,935,539	9,714,563	9,714,563
State Grants and Contracts		2,518,426	2,663,016	2,668,126	2,668,126
Local Grants and Contracts BOCES/BOCHES		302,914	344,611	387,500	387,500
Private Grants/Gifts/Contracts		898,895	820,113	1,306,071	1,306,071
Endowment Income	Unrestricted				
	Restricted				
	Other Income				
Sales/Service Educational Activities	Instruction	47,818	31,328	30,000	30,000
	Research	0	0	0	0
	Public Service	0	0	0	0
	Other	0	0	0	0
Sales/Service Auxiliary Enterprises	Student Center	665,393	616,822	679,400	679,400
	Food Service	1,467,928	1,480,343	1,504,617	1,504,617
	Residence Halls	2,100,102	1,863,572	1,864,715	1,864,715
	Bookstores	0	0	0	0
	Copy Centers	0	0	0	0
	Motor Pool	0	0	0	0
	Early Childhood Center	297,574	351,590	399,744	399,744
	Other	72,500	72,500	72,500	72,500
Other Sources	Gate Receipts	33,713	33,238	32,000	32,000
	Investment Income	1,075,581	1,016,415	947,362	947,362
	Miscellaneous Deposits	1,445,138	1,465,960	1,381,845	1,381,845
Total Revenue		66,618,074	64,984,575	70,407,489	70,407,489
Other Funding Sources	Carryover	24,602,592	28,649,657	23,318,816	23,318,816
	Transfers	0	605,369	1,250,483	1,250,483
	Other	394,264	372,256	416,250	416,250
Total Other		24,996,856	29,627,282	24,985,549	24,985,549
Total Current Funds Revenue and Other		91,614,931	94,611,857	95,393,038	95,393,038

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Total Current Funds Expenditures			
College:	Casper College	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
Expenditures by Program					
Instruction All Other	Salaries	11,429,520	10,825,253	10,895,647	10,895,647
	Benefits	4,497,352	4,456,924	4,908,538	4,908,538
	Operating Expenses	1,569,801	1,872,795	2,299,192	2,299,192
	Capital Outlay	291,864	581,677	555,065	555,065
	Total Expenditures	17,788,537	17,736,649	18,658,442	18,658,442
Instruction Continuing Education	Salaries	246,132	230,316	262,395	262,395
	Benefits	127,924	120,682	132,235	132,235
	Operating Expenses	148,755	212,876	223,644	223,644
	Capital Outlay	1,800	0	0	0
	Total Expenditures	524,611	563,873	618,274	618,274
Instruction ABE, GED, ESL	Salaries	421,071	376,878	488,767	488,767
	Benefits	211,578	213,044	226,311	226,311
	Operating Expenses	310,665	339,214	455,497	455,497
	Capital Outlay	6,754	6,954	0	0
	Total Expenditures	950,068	936,090	1,170,575	1,170,575
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	352,703	370,661	388,135	388,135
	Benefits	117,927	134,712	164,991	164,991
	Operating Expenses	72,786	91,507	174,114	174,114
	Capital Outlay	0	0	0	0
	Total Expenditures	543,416	596,880	727,240	727,240
Academic Support	Salaries	2,647,688	2,446,777	2,419,720	2,419,720
	Benefits	1,123,406	1,121,167	1,079,615	1,079,615
	Operating Expenses	1,233,157	1,391,147	1,454,996	1,454,996
	Capital Outlay	308,166	451,495	794,281	794,281
	Total Expenditures	5,312,418	5,410,585	5,748,612	5,748,612
Student Services	Salaries	2,940,056	2,767,027	3,159,777	3,159,777
	Benefits	1,293,858	1,315,665	1,503,901	1,503,901
	Operating Expenses	1,225,385	1,400,800	2,070,368	2,070,368
	Capital Outlay	534,924	419,731	631,221	631,221
	Total Expenditures	5,994,223	5,903,223	7,365,266	7,365,266
Institutional Support	Salaries	3,793,702	3,837,351	4,582,815	4,582,815
	Benefits	1,711,487	1,758,800	2,157,620	2,157,620
	Operating Expenses	2,701,476	3,205,287	4,243,279	4,243,279
	Capital Outlay	61,714	1,317,818	593,839	593,839
	Total Expenditures	8,268,379	10,119,257	11,577,553	11,577,553

Operation/ Maintenance Plant	Salaries	2,451,054	2,321,159	2,501,200	2,501,200
	Benefits	1,355,652	1,380,610	1,513,309	1,513,309
	Operating Expenses	2,840,809	3,216,541	3,305,200	3,305,200
	Capital Outlay	353,109	607,300	435,873	435,873
	Total Expenditures	7,000,624	7,525,610	7,755,582	7,755,582
Scholarships and Fellowships	Salaries	70,549	73,472	134,666	134,666
	Benefits	0	0	104,500	104,500
	Operating Expenses	11,785,294	12,018,723	12,045,229	12,045,229
	Capital Outlay	0	0	0	0
	Total Expenditures	11,855,843	12,092,195	12,284,395	12,284,395
Total Expenditures		58,238,118	60,884,362	65,905,940	65,905,940
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	3,305,369	1,250,483	1,250,483
	Total Transfers	0	3,305,369	1,250,483	1,250,483
Auxiliary Enterprises	Salaries	877,135	870,881	938,346	938,346
	Benefits	391,523	383,892	447,717	447,717
	Operating Expenses	3,434,983	3,601,140	3,765,494	3,765,494
	Capital Outlay	23,514	47,398	110,000	110,000
	Total Expenditures	4,727,155	4,903,310	5,261,556	5,261,556
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	2,200,000	0	0
	Total Transfers	0	2,200,000	0	0
Total Current Funds Expenditures and Transfers		62,965,274	71,293,042	72,417,979	72,417,979
WCCC Form 215 (Reviewed Feb 2013)			Date Prepared: 07/10/26		

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted Operating Fund

College:	Casper College	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
Revenue	Tuition and Fees	9,751,060	10,220,305	10,650,486	10,650,486
	State Appropriations	27,337,917	26,563,669	29,369,266	29,369,266
	Local Appropriations	7,590,718	6,804,651	7,639,229	7,639,229
	Sales & Services/Educ Act.	47,818	31,328	30,000	30,000
	Other Sources	1,567,279	1,542,704	1,398,043	1,398,043
	Total Revenue	46,294,792	45,162,657	49,087,024	49,087,024
Other Funding Sources	Carryover	12,650,126	15,492,311	13,637,704	13,637,704
	Transfers	0	0	1,250,483	1,250,483
	Other	0	0	0	0
	Total Other	12,650,126	15,492,311	14,888,187	14,888,187
Total Operating Fund Revenue and Other		58,944,918	60,654,968	63,975,211	63,975,211
Expenditures by Program	Instruction	17,626,803	17,528,616	18,372,157	18,372,157
	Research	0	0	0	0
	Public Service	359,165	376,902	411,630	411,630
	Academic Support	4,233,802	4,246,677	4,631,369	4,631,369
	Student Services	4,549,165	4,743,582	5,394,281	5,394,281
	Institutional Support	7,795,391	9,681,583	11,460,892	11,460,892
	Operations and Maint/Plant	6,663,140	7,297,624	7,300,709	7,300,709
	Scholarships & Fellowships	2,225,141	2,536,911	2,766,469	2,766,469
	Total Expenditures	43,452,606	46,411,896	50,337,507	50,337,507
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	605,369	0	0
	Total Transfers	0	605,369	0	0
Total Oper Fund Exp. & Tfrs. by Program		43,452,606	47,017,265	50,337,507	50,337,507
Expenditures by Series	Salaries	22,407,171	21,357,705	23,381,281	23,381,281
	Benefits	9,590,310	9,669,295	11,264,830	11,264,830
	Operating Expenses	10,941,930	12,904,167	14,463,175	14,463,175
	Capital Outlay	513,195	2,480,729	1,228,221	1,228,221
	Total Expenditures	43,452,606	46,411,896	50,337,507	50,337,507
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	605,369	0	0
	Total Transfers	0	605,369	0	0
Total Oper Fund Exp. & Tfrs by Series		43,452,606	47,017,265	50,337,507	50,337,507
Net Increase (Decrease)		15,492,311	13,637,704	13,637,704	13,637,704

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Revenue

College:	Casper College	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
Revenue					
Tuition, Fees	Credit Tuition, In-State	6,127,155	6,370,529	6,441,344	6,441,344
	Credit Tuition, Out-of-District	0	0	0	0
	Credit Tuition, Out-State	910,190	841,597	896,314	896,314
	Credit Tuition, WUE	678,340	729,515	810,264	810,264
	Continuing Education Tuition	347,705	248,816	280,000	280,000
	Community Services Tuition	157,363	207,266	175,000	175,000
	Student Fees	0	0	0	0
	Course Fees	1,319,896	1,621,378	1,010,274	1,010,274
	Other Fees	210,411	201,205	1,037,290	1,037,290
State Appropriations	State Aid Appropriation	22,338,427	22,607,709	21,663,954	21,663,954
	Supplemental Appropriation	4,999,490	3,955,960	7,705,312	7,705,312
	Other State Revenue	0	0	0	0
Local Appropriations	Mill Levy, Four-Mill	6,219,228	5,378,184	6,239,229	6,239,229
	Motor Vehicle Fees	1,371,490	1,426,467	1,400,000	1,400,000
	Other Local Revenue	0	0	0	0
Sales/Service Educational Activities	Instruction	47,818	31,328	30,000	30,000
	Research	0	0	0	0
	Public Service	0	0	0	0
	Other	0	0	0	0
Other Sources	Gate Receipts	33,713	33,238	32,000	32,000
	Investment Income	749,688	703,645	644,197	644,197
	Miscellaneous Deposits	783,878	805,820	721,845	721,845
Total Revenue		46,294,792	45,162,657	49,087,023	49,087,023
Other Funding Sources	Carryover	12,650,126	15,492,311	13,637,704	13,637,704
	Transfers	0	0	1,250,483	1,250,483
	Other	0	0	0	0
Total Other		12,650,126	15,492,311	14,888,187	14,888,187
Total Operating Fund Revenue and Other		58,944,918	60,654,968	63,975,210	63,975,210

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Expenditures

College:	Casper College	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
Expenditures by Program					
Instruction All Other	Salaries	11,034,680	10,464,910	10,615,454	10,615,454
	Benefits	4,347,645	4,311,517	4,799,574	4,799,574
	Operating Expenses	1,316,952	1,659,341	1,865,286	1,865,286
	Capital Outlay	141,011	269,806	128,569	128,569
	Total Expenditures	16,840,289	16,705,574	17,408,883	17,408,883
Instruction Continuing Education	Salaries	246,132	230,316	262,395	262,395
	Benefits	127,924	120,682	132,235	132,235
	Operating Expenses	148,755	212,876	223,644	223,644
	Capital Outlay	1,800	0	0	0
	Total Expenditures	524,611	563,873	618,274	618,274
Instruction ABE, GED, ESL	Salaries	13,000	-13,000	0	0
	Benefits	995	-995	0	0
	Operating Expenses	247,909	273,164	345,000	345,000
	Capital Outlay	0	0	0	0
	Total Expenditures	261,903	259,169	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	245,044	240,107	258,172	258,172
	Benefits	78,570	88,230	109,293	109,293
	Operating Expenses	35,552	48,565	44,165	44,165
	Capital Outlay	0	0	0	0
	Total Expenditures	359,165	376,902	411,630	411,630
Academic Support	Salaries	2,282,761	2,088,128	2,409,720	2,409,720
	Benefits	952,533	953,134	1,078,837	1,078,837
	Operating Expenses	742,377	857,374	773,999	773,999
	Capital Outlay	256,131	348,041	368,813	368,813
	Total Expenditures	4,233,802	4,246,677	4,631,369	4,631,369
Student Services	Salaries	2,555,326	2,411,126	2,716,860	2,716,860
	Benefits	1,129,345	1,174,456	1,369,461	1,369,461
	Operating Expenses	824,836	1,092,027	1,292,960	1,292,960
	Capital Outlay	39,657	65,973	15,000	15,000
	Total Expenditures	4,549,165	4,743,582	5,394,281	5,394,281
Institutional Support	Salaries	3,579,175	3,614,960	4,582,815	4,582,815
	Benefits	1,597,647	1,641,660	2,157,620	2,157,620
	Operating Expenses	2,562,724	3,107,144	4,126,618	4,126,618
	Capital Outlay	55,846	1,317,818	593,839	593,839
	Total Expenditures	7,795,391	9,681,583	11,460,892	11,460,892

Operation/ Maintenance Plant	Salaries	2,451,054	2,321,159	2,501,200	2,501,200
	Benefits	1,355,652	1,380,610	1,513,309	1,513,309
	Operating Expenses	2,837,684	3,116,764	3,164,200	3,164,200
	Capital Outlay	18,750	479,091	122,000	122,000
	Total Expenditures	6,663,140	7,297,624	7,300,709	7,300,709
Scholarships and Fellowships	Salaries	0	0	34,666	34,666
	Benefits	0	0	104,500	104,500
	Operating Expenses	2,225,141	2,536,911	2,627,303	2,627,303
	Capital Outlay	0	0	0	0
	Total Expenditures	2,225,141	2,536,911	2,766,469	2,766,469
Total Expenditures		43,452,606	46,411,896	50,337,507	50,337,507
Transfers	Mandatory				
	Non-mandatory	0	605,369	0	0
	Total Transfers	0	605,369	0	0
Total Operating Fund Exp. and Transfers		43,452,606	47,017,265	50,337,507	50,337,507
WCCC Form 218 (Reviewed Feb 2013)			Date Prepared: 07/10/26		

WYOMING COMMUNITY COLLEGE SYSTEM		Annual Budget Summary - Unrestricted Auxiliary Fund			
College:	Casper College	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
Revenue	Sales & Services/Auxiliary Enterpri	4,603,497	4,384,827	4,520,976	4,520,976
	Student Fees Other Sources	826,094	831,602	817,380	817,380
	Total Revenue	5,429,591	5,216,429	5,338,356	5,338,356
Other Funding Sources	Carryover	5,075,284	5,777,720	3,890,839	3,890,839
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	5,075,284	5,777,720	3,890,839	3,890,839
Total Auxiliary Revenue and Other		10,504,875	10,994,149	9,229,195	9,229,195
Expenditures by Program	Auxiliary Enterprises, Student	4,727,155	3,707,834	4,114,161	4,114,161
	Auxiliary Enterprises, Faculty/Staff	0	1,195,476	1,147,395	1,147,395
	Total Expenditures	4,727,155	4,903,310	5,261,556	5,261,556
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	2,200,000	0	0
	Total Transfers	0	2,200,000	0	0
Total Auxiliary Exp. & Tfrs. by Program		4,727,155	7,103,310	5,261,556	5,261,556
Expenditures by Series	Salaries	877,135	870,881	938,346	938,346
	Benefits	391,523	383,892	447,717	447,717
	Operating Expenses	3,434,983	3,601,140	3,765,494	3,765,494
	Capital Outlay	23,514	47,398	110,000	110,000
	Total Expenditures	4,727,155	4,903,310	5,261,556	5,261,556
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	2,200,000	0	0
	Total Transfers	0	2,200,000	0	0
Total Auxiliary Exp. & Tfrs. by Series		4,727,155	7,103,310	5,261,556	5,261,556
Net Increase (Decrease)		5,777,720	3,890,839	3,967,639	3,967,639
WCCC Form 216b (Reviewed Feb 2013)				Date Prepared: 07/10/26	

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Auxiliary Fund Revenue

College:	Casper College	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
Revenue					
Sales/Service	Student Center	665,393	616,822	679,400	679,400
	Food Service	1,467,928	1,480,343	1,504,617	1,504,617
	Residence Halls	2,100,102	1,863,572	1,864,715	1,864,715
	Bookstores				
	Copy Center				
	Motor Pool				
	Early Childhood Center	297,574	351,590	399,744	399,744
	Other	72,500	72,500	72,500	72,500
Other Sources	Gate Receipts				
	Investment Income	164,834	171,462	157,380	157,380
	Miscellaneous Deposits	661,260	660,140	660,000	660,000
Total Revenue		5,429,591	5,216,429	5,338,356	5,338,356
Other Funding Sources	Carryover	5,075,284	5,777,720	3,890,839	3,890,839
	Transfers				
	Other				
Total Other		5,075,284	5,777,720	3,890,839	3,890,839
Total Auxiliary Fund Revenue and Other		10,504,875	10,994,149	9,229,195	9,229,195

WCCC Form 217b (Reviewed Feb 2013)

Date Prepared: 07/10/26

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Auxiliary Fund Expenditures

College:	Casper College	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
Expenditures by Program					
Student Student Center	Salaries	211,837	191,634	188,775	188,775
	Benefits	74,017	71,901	71,142	71,142
	Operating Expenses	275,521	323,688	338,710	338,710
	Capital Outlay	0	0	0	0
	Total Expenditures	561,376	587,222	598,627	598,627
Student Food Service	Salaries	12,500	18,000	18,720	18,720
	Benefits	0	0	0	0
	Operating Expenses	1,496,065	1,396,505	1,472,056	1,472,056
	Capital Outlay	0	47,398	90,000	90,000
	Total Expenditures	1,508,565	1,461,903	1,580,776	1,580,776
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	307,111	270,014	347,074	347,074
	Benefits	143,725	136,159	187,667	187,667
	Operating Expenses	609,055	615,788	726,923	726,923
	Capital Outlay	23,514	0	20,000	20,000
	Total Expenditures	1,083,406	1,021,961	1,281,664	1,281,664
Student Early Childhood Center	Salaries	345,688	391,233	383,776	383,776
	Benefits	173,780	175,832	188,908	188,908
	Operating Expenses	56,056	69,683	80,410	80,410
	Capital Outlay	0	0	0	0
	Total Expenditures	575,524	636,748	653,094	653,094
Student All Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	998,285	1,195,476	1,147,395	1,147,395
	Capital Outlay	0	0	0	0
	Total Expenditures	998,285	1,195,476	1,147,395	1,147,395
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	Salaries	0	0	0	0
All Other	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0		0	0
	Total Expenditures	0	0	0	0

Total Expenditures	4,727,155	4,903,310	5,261,556	5,261,556
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Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	2,200,000	0	0
	Total Transfers	0	2,200,000	0	0

Total Auxiliary Fund Exp. and Transfers	4,727,155	7,103,310	5,261,556	5,261,556
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WYOMING COMMUNITY COLLEGE SYSTEM		Annual Budget Summary - Unrestricted One-Mill Fund			
College:	Casper College	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
Revenue	Local Appropriations	1,896,826	1,700,902	1,760,065	1,760,065
	Other Sources	161,059	141,307	145,785	145,785
	Total Revenue	2,057,886	1,842,210	1,905,850	1,905,850
Other Funding Sources	Carryover	6,877,182	7,379,626	5,790,273	5,790,273
	Transfers	0	605,369	0	0
	Other	394,264	372,256	416,250	416,250
	Total Other	7,271,446	8,357,251	6,206,523	6,206,523
Total One-Mill Revenue and Other		9,329,332	10,199,461	8,112,373	8,112,373
Expenditures by Program	Instruction	149,851	110,760	241,496	241,496
	Research	0	0	0	0
	Public Service	0	0	0	0
	Academic Support	912,340	939,824	764,878	764,878
	Student Services	77,043	61,387	0	0
	Institutional Support	472,987	369,230	30,925	30,925
	Operations and Maint/Plant	337,484	227,986	454,873	454,873
	Scholarships & Fellowships	0	0	0	0
	Total Expenditures	1,949,706	1,709,188	1,492,172	1,492,172
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	2,700,000	1,250,483	1,250,483
	Total Transfers	0	2,700,000	1,250,483	1,250,483
Total One-Mill Exp. & Tfrs. by Program		1,949,706	4,409,188	2,742,655	2,742,655
Expenditures by Series	Salaries	702,228	676,186	0	0
	Benefits	337,141	331,330	0	0
	Operating Expenses	484,701	451,119	511,335	511,335
	Capital Outlay	425,636	250,552	980,837	980,837
	Total Expenditures	1,949,706	1,709,188	1,492,172	1,492,172
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	2,700,000	1,250,483	1,250,483
	Total Transfers	0	2,700,000	1,250,483	1,250,483
Total One-Mill Exp. & Tfrs. by Series		1,949,706	4,409,188	2,742,655	2,742,655
Net Increase (Decrease)		7,379,626	5,790,273	5,369,718	5,369,718

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted One-Mill Fund Revenue			
College:	Casper College	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
Revenue					
Local	Mill levy	217,614	232,961	0	0
Appropriations	Optional Mill	1,336,340	1,111,325	1,410,065	1,410,065
	Motor Vehicle Fees	342,872	356,617	350,000	350,000
	Other Local Revenue				
Other Sources	Investment Income	161,059	141,307	145,785	145,785
Total Revenue		2,057,886	1,842,210	1,905,850	1,905,850
Other Funding Sources	Carryover	6,877,182	7,379,626	5,790,273	5,790,273
	Transfers		605,369		
	Other	394,264	372,256	416,250	416,250
Total Other		7,271,446	8,357,251	6,206,523	6,206,523
Total One-Mill Revenue and Other		9,329,332	10,199,461	8,112,373	8,112,373
WCCC Form 217c (Reviewed Feb 2013)				Date Prepared: 07/10/26	

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted One-Mill Fund Expenditures			
College:	Casper College	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
Expenditures by Program					
Instruction	Salaries	81,708	64,616	0	0
All Other	Benefits	32,162	26,248	0	0
	Operating Expenses	2,608	1,007	0	0
	Capital Outlay	33,373	18,889	241,496	241,496
	Total Expenditures	149,851	110,760	241,496	241,496
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	363,562	348,479	0	0
Support	Benefits	170,769	167,255	0	0
	Operating Expenses	325,974	320,637	339,410	339,410
	Capital Outlay	52,035	103,454	425,468	425,468
	Total Expenditures	912,340	939,824	764,878	764,878
Student	Salaries	42,431	40,700	0	0
Services	Benefits	20,370	20,687	0	0
	Operating Expenses	14,242	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	77,043	61,387	0	0
Institutional	Salaries	214,527	222,391	0	0
Support	Benefits	113,841	117,140	0	0
	Operating Expenses	138,752	29,699	30,925	30,925
	Capital Outlay	5,868	0	0	0
	Total Expenditures	472,987	369,230	30,925	30,925

Operation/ Maintenance Plant	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	3,125	99,777	141,000	141,000
	Capital Outlay	334,359	128,209	313,873	313,873
	Total Expenditures	337,484	227,986	454,873	454,873
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		1,949,706	1,709,188	1,492,172	1,492,172
Transfers	Mandatory				
	Non-mandatory	0	2,700,000	1,250,483	1,250,483
	Total Transfers	0	2,700,000	1,250,483	1,250,483
Total One-Mill Expenditures and Transfers		1,949,706	4,409,188	2,742,655	2,742,655
WCCC Form 218c (Reviewed Feb 2013)				Date Prepared: 07/10/26	

WYOMING COMMUNITY COLLEGE SYSTEM		Annual Budget Summary - Restricted Fund			
College:	Casper College	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
Revenue	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	9,115,572	8,935,539	9,714,563	9,714,563
	State Grants and Contracts	2,518,426	2,663,016	2,668,126	2,668,126
	Local Grants and Contracts	302,914	344,611	387,500	387,500
	Private Gifts/Grants/Contracts	898,895	820,113	1,306,071	1,306,071
	Total Revenue	12,835,806	12,763,279	14,076,260	14,076,260
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		12,835,806	12,763,279	14,076,260	14,076,260
Expenditures by Program	Instruction	1,486,562	1,597,236	1,833,638	1,833,638
	Research	0	0	0	0
	Public Service	184,251	219,978	315,610	315,610
	Academic Support	166,276	224,083	352,365	352,365
	Student Services	1,368,015	1,098,253	1,970,985	1,970,985
	Institutional Support	0	68,444	85,736	85,736
	Operations and Maint/Plant	0	0	0	0
	Scholarships & Fellowships	9,630,702	9,555,284	9,517,926	9,517,926
	Total Expenditures	12,835,806	12,763,279	14,076,260	14,076,260
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		12,835,806	12,763,279	14,076,260	14,076,260
Expenditures by Series	Salaries	1,243,074	1,215,004	1,451,840	1,451,840
	Benefits	511,734	500,979	526,191	526,191
	Operating Expenses	10,461,498	10,393,603	11,297,008	11,297,008
	Capital Outlay	619,500	653,694	801,221	801,221
	Total Expenditures	12,835,806	12,763,279	14,076,260	14,076,260
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		12,835,806	12,763,279	14,076,260	14,076,260
Net Increase (Decrease)		0	0	0	0
WCCC Form 216e (Reviewed Feb 2013)					
Date Prepared: 07/10/26					

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Restricted Fund Revenue			
College:	<u>Casper College</u>	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
Revenue					
	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	9,115,572	8,935,539	9,714,563	9,714,563
	State Grants and Contracts	2,518,426	2,663,016	2,668,126	2,668,126
	Local Grants and Contracts	302,914	344,611	387,500	387,500
	Private Gift/Grants/Contracts	898,895	820,113	1,306,071	1,306,071
Total Revenue		12,835,806	12,763,279	14,076,260	14,076,260
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		12,835,806	12,763,279	14,076,260	14,076,260
WCCC Form 217e (Reviewed Feb 2013)		Date Prepared: 07/10/26			

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Expenditures

College:	Casper College	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
Expenditures by Program					
Instruction All Other	Salaries	313,131	295,727	280,193	280,193
	Benefits	117,545	119,159	108,964	108,964
	Operating Expenses	250,241	212,447	433,906	433,906
	Capital Outlay	117,480	292,982	185,000	185,000
	Total Expenditures	798,397	920,315	1,008,063	1,008,063
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	408,071	389,878	488,767	488,767
	Benefits	210,584	214,038	226,311	226,311
	Operating Expenses	62,756	66,050	110,497	110,497
	Capital Outlay	6,754	6,954	0	0
	Total Expenditures	688,165	676,921	825,575	825,575
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	107,660	130,554	129,963	129,963
	Benefits	39,357	46,482	55,698	55,698
	Operating Expenses	37,234	42,942	129,949	129,949
	Capital Outlay	0	0	0	0
	Total Expenditures	184,251	219,978	315,610	315,610
Academic Support	Salaries	1,365	10,170	10,000	10,000
	Benefits	104	778	778	778
	Operating Expenses	164,806	213,135	341,587	341,587
	Capital Outlay	0	0	0	0
	Total Expenditures	166,276	224,083	352,365	352,365
Student Services	Salaries	342,299	315,201	442,917	442,917
	Benefits	144,143	120,521	134,440	134,440
	Operating Expenses	386,307	308,772	777,408	777,408
	Capital Outlay	495,266	353,758	616,221	616,221
	Total Expenditures	1,368,015	1,098,253	1,970,985	1,970,985
Institutional Support	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	68,444	85,736	85,736
	Capital Outlay	0	0	0	0
	Total Expenditures	0	68,444	85,736	85,736

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	70,549	73,472	100,000	100,000
	Benefits	0	0	0	0
	Operating Expenses	9,560,153	9,481,812	9,417,926	9,417,926
	Capital Outlay	0	0	0	0
	Total Expenditures	9,630,702	9,555,284	9,517,926	9,517,926
Total Expenditures		12,835,806	12,763,279	14,076,260	14,076,260
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.		12,835,806	12,763,279	14,076,260	14,076,260
WCCC Form 218e (Reviewed Feb 2013)				Date Prepared: 07/10/26	

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Plant Fund

College:	Casper College	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
Revenue	Student Fees	545,134	516,915	334,750	334,750
	Debt Service	0	0	0	0
	State Appropriations	3,795,943	3,709,344	4,831,221	4,831,221
	Federal Appropriations	0	0	0	0
	Interest Income	773,586	854,374	1,110,000	1,110,000
	Other/Gifts	0	277,731	0	0
	Total Revenue	5,114,663	5,358,364	6,275,971	6,275,971
Other Funding Sources	Carryover	23,181,788	26,375,651	31,224,954	31,224,954
	Borrowing-External Agencies	0	0	0	0
	Transfers	0	4,900,000	0	0
	Total Other	23,181,788	31,275,651	31,224,954	31,224,954
Total Plant Funds Revenue and Other		28,296,451	36,634,015	37,500,925	37,500,925
Expenditures by Program	Land/Building Acquisition	0	0	0	0
	New Construction	28,979	41,615	4,900,000	4,900,000
	Remodeling/Renovation	1,446,835	4,791,027	5,775,000	5,775,000
	Debt Service	0	0	0	0
	Other	444,986	576,419	2,200,000	2,200,000
	Total Expenditures	1,920,800	5,409,061	12,875,000	12,875,000
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		1,920,800	5,409,061	12,875,000	12,875,000
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	692,847	0	0
	Capital Outlay	1,920,800	4,716,214	12,875,000	12,875,000
	Total Expenditures	1,920,800	5,409,061	12,875,000	12,875,000
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		1,920,800	5,409,061	12,875,000	12,875,000
Net Increase (Decrease)		26,375,651	31,224,954	24,625,925	24,625,925

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Plant Fund Revenue			
College:	Casper College	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
Revenue					
	Student Fees	545,134	516,915	334,750	334,750
	Debt Service	0	0	0	0
	Federal Appropriations	0	0	0	0
	Other investment Income	0	0	0	0
	Other/Gifts	0	277,731	0	0
State Appropriations					
	Supplemental Appropriation	3,795,943	3,709,344	4,831,221	4,831,221
	Contingency Reserve	0	0	0	0
	Interest Income	773,586	854,374	1,110,000	1,110,000
Total Revenue		5,114,663	5,358,364	6,275,971	6,275,971
Other Funding Sources					
	Carryover	23,181,788	26,375,651	31,224,954	31,224,954
	Borrowings-External Agencies	0	0	0	0
	Transfers	0	4,900,000	0	0
Total Other		23,181,788	31,275,651	31,224,954	31,224,954
Total Plant Funds Revenue and Other		28,296,451	36,634,015	37,500,925	37,500,925
WCCC Form 217f (Reviewed Feb 2013)		Date Prepared: 07/10/26			

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Plant Fund Expenditures

College:	Casper College	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
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	28,979	41,615	4,900,000	4,900,000
	Total Expenditures	28,979	41,615	4,900,000	4,900,000
Remodeling/ Renovations	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	692,847	0	0
	Capital Outlay	1,446,835	4,098,180	5,775,000	5,775,000
	Total Expenditures	1,446,835	4,791,027	5,775,000	5,775,000
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	444,986	576,419	2,200,000	2,200,000
	Total Expenditures	444,986	576,419	2,200,000	2,200,000
Total Expenditures		1,920,800	5,409,061	12,875,000	12,875,000
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Plant Funds Exp. and Transfers		1,920,800	5,409,061	12,875,000	12,875,000

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Loan Fund

College:	Casper College	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
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	5,365	5,070	5,500	5,500
	Total Revenue	5,365	5,070	5,500	5,500
Other Funding Sources	Carryover	239,868	291,756	341,216	341,216
	Transfers	46,523	44,390	43,000	43,000
	Other	0	0	0	0
	Total Other	286,391	336,146	384,216	384,216
Total Loan Funds Revenue and Other		291,756	341,216	389,716	389,716
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)		291,756	341,216	389,216	389,216

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Loan Fund Revenue			
College:	<u>Casper College</u>	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
Revenue					
	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	0	0	0	0
	State Grants and Contracts	0	0	0	0
	Interest	5,365	5,070	5,500	5,500
	Miscellaneous	0	0	0	0
Total Revenue		5,365	5,070	5,500	5,500
Other Funding Sources	Carryover	239,868	291,756	341,216	341,216
	Transfers	46,523	44,390	43,000	43,000
	Other	0	0	0	0
Total Other		286,391	336,146	384,216	384,216
Total Loan Funds Revenue and Other		291,756	341,216	389,716	389,716
WCCC Form 217e (Reviewed Feb 2013)		Date Prepared: 07/10/26			

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Loan Fund Expenditures

College:	<u>Casper College</u>	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
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

WYOMING COMMUNITY COLLEGE SYSTEM		Annual Budget Summary - Endowment Fund			
College:	Casper College	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
Revenue	State Matching Funds	745,011	254,989	0	0
	Investment Income	2,884,926	5,433,322	2,500,000	2,500,000
	Private Gifts/Grants/Contracts	10,000	10,000	10,000	10,000
	Other	32,848	68,269	40,000	40,000
	Total Revenue	3,672,785	5,766,580	2,550,000	2,550,000
Other Funding Sources	Carryover	20,107,096	23,143,302	28,239,175	28,239,175
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	20,107,096	23,143,302	28,239,175	28,239,175
Total Endowment Revenue and Other		23,779,881	28,909,882	30,789,175	30,789,175
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	636,579	670,707	750,000	750,000
	Total Expenditures	636,579	670,707	750,000	750,000
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		636,579	670,707	750,000	750,000
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	636,579	670,707	750,000	750,000
	Capital Outlay	0	0	0	0
	Total Expenditures	636,579	670,707	750,000	750,000
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		636,579	670,707	750,000	750,000
Net Increase (Decrease)		23,143,302	28,239,175	30,039,175	30,039,175
WCCC Form 216g (Reviewed Feb 2013)				Date Prepared: 07/10/26	

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Endowment Revenue			
College:	Casper College	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
Revenue	State Appropriation-Match	745,011	254,989	0	0
	Investment Income	2,884,926	5,433,322	2,500,000	2,500,000
	Gifts	10,000	10,000	10,000	10,000
	Other	32,848	68,269	40,000	40,000
Total Revenue		3,672,785	5,766,580	2,550,000	2,550,000
Other Funding Sources	Carryover	20,107,096	23,143,302	28,239,175	28,239,175
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		20,107,096	23,143,302	28,239,175	28,239,175
Total Endowment Revenue and Other		23,779,881	28,909,882	30,789,175	30,789,175
WCCC Form 217g (Reviewed Feb 2013)				Date Prepared: 07/10/26	

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Endowment Expenditures			
College:	Casper College	Actual 2024-2025	Estimated 2025-2026	Tentative 2026-2027	Approved 2026-2027
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 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	636,579	670,707	750,000	750,000
	Capital Outlay	0	0	0	0
	Total Expenditures	636,579	670,707	750,000	750,000
Total Expenditures		636,579	670,707	750,000	750,000
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.		636,579	670,707	750,000	750,000

WYOMING COMMUNITY COLLEGE SYSTEM
College: Casper College

Bond Issue Summary
General Obligation Bonds **2026 - 2027**

Name of Issue	Issue Date	Date Due	Interest Rate	Amount of Issue	Balance Outstanding 7/1/2026	Bond Retirement This Period	Interest Due This Period
July 2021 G O Bonds	7/29/2021		1.705%	15,995,000	10,655,000	1,115,000	181,668
Total Required				15,995,000	10,655,000	1,115,000	181,668

WCCC Form 224 (Reviewed Dec 2017)

Date Prepared:

07/09/26

WYOMING COMMUNITY COLLEGE SYSTEM		Statement of Borrowing Capacity	
College: Casper College		As of July 1, 2026	
		2026 - 2027	
Estimated Assessed Valuation of College District for Budget Year			1,659,369,289
Debt Limit: 4% of Assessed Valuation			66,374,772
Less: Bond Principal Outstanding, June 30, 2026	10,655,000		
Less: Cash Balance on Hand for Payment of Bond Principal (estimated)	<u>9,999,874</u>		
Outstanding Bonds Minus Cash Balance			<u>655,126</u>
Legal Debt Margin			<u><u>65,719,645</u></u>
WCCC Form 226 (Reviewed Dec 2017)		Date Prepared: 7/9/2026	

WYOMING COMMUNITY COLLEGE SYSTEM
College: Casper College

Bond Issue Summary
Revenue Bonds **2026 - 2027**

Name of Issue	Issue Date	Date Due	Interest Rate	Amount of Issue	Balance Outstanding 7/1/2026	Bond Retirement This Period	Interest Due This Period
Revenue Bonds	2021		4.000%	15,170,000	11,925,000	655,000	477,000
Total Required				15,170,000	11,925,000	655,000	477,000

WCCC Form 224 (Reviewed Dec 2017)

Date Prepared:

07/09/26