Community College District's Budget

FOR

Fiscal Year Beginning July 1, 2017 and Ending June 30, 2018

NORTHWEST COLLEGE

To be voted on by
The Northwest College Board of Trustees July 10 2017

Northwest College fosters an open and non-discriminatory environment throughout the College community. To this end, the College advocates the use of words and actions which promote and encourage individual and collective respect and dignity. Northwest College opposes language and actions which in any way demean others on the basis of their race, gender, national origin, sexual orientation, religious preference, physical characteristics, disability, ancestry, or age. Within the context of First Amendment rights, the College is committed to the elimination of discriminatory language and actions from the College community.

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BUDGET NARRATIVE
FISCAL 2017-2018 BUDGET

The following narrative presents the annual budget for fiscal year 2018, which is the second year of the 2017-2018 biennium. The budget supports key performance indicators established by the mission and strategic plan of the institution. In addition, the priorities outlined by the Board of Trustees provide additional guidance for preparing the fiscal year 2018 budget.

The budgeting process utilized a continued shared governance effort comprised of faculty, staff and administration, budget managers, and the budget committee. Budget projections and workbooks were available and budget managers reviewed expenditures, assessed prior year operations and discussed upcoming needs to provide budget recommendations. The continued downward trend in local levy revenue projections and earlier large biennium reduction in state revenue continued to complicate the budgeting cycle.

Budget Planning linked to Strategic Planning and Student Success Initiatives

Northwest College's Mission and Vision 2020 strategic plan provides the foundation for the budget planning process. The strategic initiatives of experience, connections, and environment focus resources in the budgeting process.

Board Priorities were developed utilizing the Vision 2020 Plan and the Board's endorsement of the "25 Steps to Student Success". Priorities included action items relating to long term budget development and budget alignment with student success initiatives.

The following examples reflect the application of these priorities in the budget process:

- Title IX and counseling support budgets were expanded to support student retention.
- Deferred maintenance lines were established to address deferred maintenance in the residence halls while maintaining resident life programming.
- Support has been allocated to the Child Learning and Care Center to maintain student services.
- No academic or student services programs were reduced.
- No competitive or co-curricular programs were reduced.
- The President charged the IEC committee to expand programmatic review of academic and non-academic areas during fiscal year 2018 to enhance student success and budgetary prioritization.

These are a few examples of the work that has been done to ensure the fiscal year 2018 budget follows the priorities established by the college.

Funding Formula History

In 2010 Wyoming Community College Commission (WCCC) developed and implemented a new funding model to replace the comparative model. The model utilizes a formula that is based on a fixed and variable cost allocation. Fixed costs are allocated based on historical data and in FY2017 the variable cost has been modified to allocate 25% of the variable portion of the allocation to a new weighted credit hour metric. Additionally, beginning in fiscal year 2018 and culminating in FY2020, a minimum of at least one performance metric and one placement metric, and over the same time period, the percentage of variable costs funding subject to these three metrics – progress, performance and placement – will gradually increase to 50 percent of the variable cost portion of the allocation. The remaining 50 percent of the variable cost allocation will

be allocated using enrollment (i.e. the participation metric). The application of all metrics are implemented through the utilization of the funding formula model.

During the 2016 legislative session, HB80 effectively eliminated the one time only enrollment funding appropriation by permanently rolling it into the base budget allocation effective in the next biennium FY2019-FY2020. The governor provided a final enrollment growth appropriation in fiscal year 2017 but this amount was reduced from prior years. A substantial completion footnote from the last biennium expired as well. The elimination of the footnote resulted in Northwest College appropriations being reduced by approximately $1.17 million dollars over the biennium. With the conclusion of the 2016 legislative session, the College was allocated $1.6 million in reductions to our base state appropriations. In April 2016 the Governor called for 7.92% in additional to state agencies. The translated into $2.5 million in cuts for the biennium in state aid.

In the fall of 2015, Northwest College and other colleges started working closely with county assessors to monitor valuation projections. Recent projections suggest the four mill tax levy biennium revenues will decline over $10 million for the seven community college districts. Northwest College is estimated to lose an additional $165,000 compared to the $1.8 million in fiscal year 2017. Revenue projections for one-mill funds are also estimated to drop by $35,000 compared to $460,000 in fiscal year 2017. After final levies are available, the commission will recalculate the funding formula to reflect new local levy, final appropriation and recapture allocations.

Tuition revenue and enrollment declines have slowed and are projected to finish slightly up for FY2017. Although applications are up overall, this seems to be a national trend and actual enrollment is not tracking proportionate to applications. With this in mind, we have projected flat enrollment, and utilized FY2017 actual enrollments to align revenue with enrollment category (in state, WUE, or out of state). The Wyoming Commission approved per credit hour increases for FY2018 to $5.00 for in-state, $8.00 for WUE, and $15.00 for out of state students. This is projected to provide $35,000 of new revenue. Increased course and mandatory fee revenue is projected to provide approximately $98,000 in revenue that will be offset with course costs.

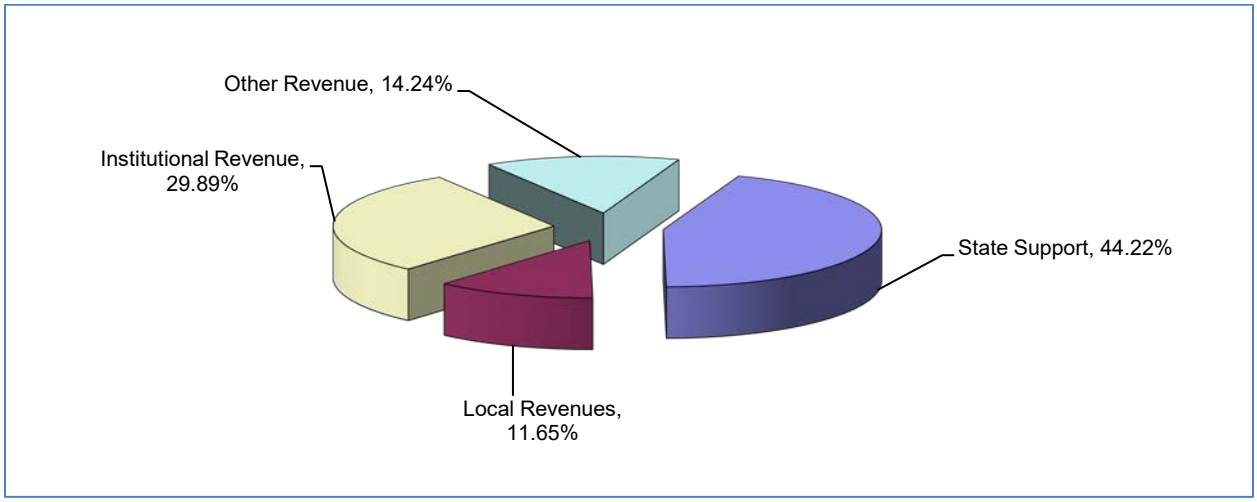
Health insurance budget appropriations have been reduced but are still projected to be mostly funded as long as college staff remains the same or is reduced. Retirement appropriations are not fully funded and each college will have to absorb the funding shortfall. Northwest College will lose approximately $60,000 for the biennium. This does not include the projected loss of reimbursement for the retirement shift from employer to employee. Part of the employer contributions were scheduled to be passed back to the employee in FY 2017 and FY2018. For FY 2018 the College passed .375% of the retirement contribution back to the employee, however, the college will continue to absorb .25% of the shift (approximately $20,000) for our employees. The College will cover the cost unless modifications are needed in future fiscal years. WyIN funding is anticipated to be fully funded for FY2018.

Overall, Northwest College's state and local levy operating revenues will remain flat FY2018. This projection is based on available information as of June 23, 2017. Once local levy numbers are finalized in July, these numbers will be utilized to recalculate the state funding formula but changes will only be reflected in the recapture redistribution of funds for FY2018.

Current Funds

Current funds include unrestricted operating funds (including community service and continuing education), auxiliary funds, one-mill funds, and restricted current funds. Budgets are presented as balanced with strategic use of surplus balances transferred to reserves or prior carry over balances used for budgeted deficits.

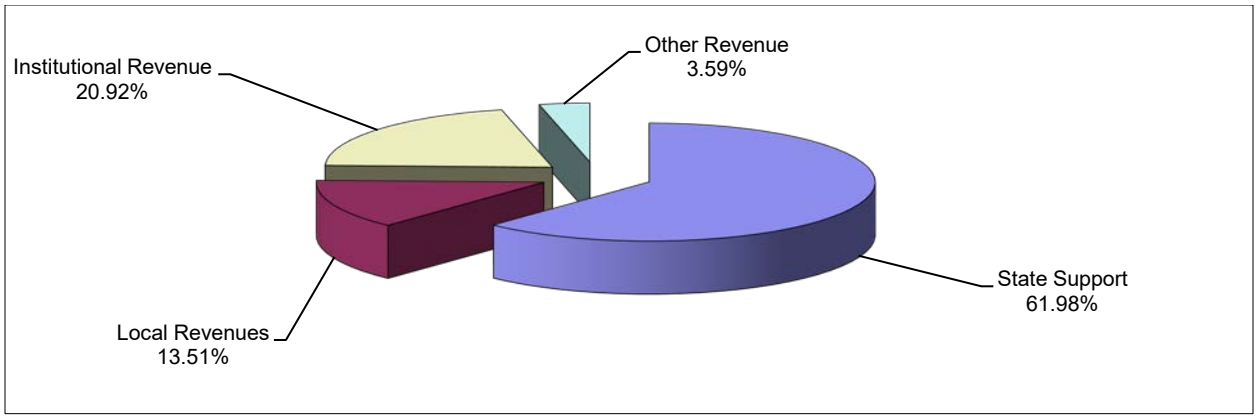
Current fund revenues are subdivided into four categories of sources; state support (general and area specific support and ABE/GED/ESL), local revenue (four-mill, motor vehicle, and one-mill levy), institutional revenue (tuition, fees, and auxiliary revenues), and other revenue (gate receipts, investment income, misc. deposits, restricted revenue, and carryover). The percentages from each of these categories for the FY2018 budget are listed below:



Unrestricted Operating Fund

The unrestricted current operating fund represents the largest portion of the educational and general operational financial activities of the college. Its revenue is largely determined by the Funding Allocation Model of the WCCC, which establishes funding levels for the Wyoming community colleges in part on the basis variable or instructional cost per credit hour and fixed costs.

As a part of the current funds, operating fund revenues are also subdivided into four categories of sources; state support (general and area specific support and ABE/GED/ESL), local revenue (four-mill and motor vehicle), institutional revenue (tuition and fees), and other revenue (gate receipts, investment income, misc. deposits, restricted revenue, and carryover). The percentages from each of these categories for the FY2018 budget are listed below:



Unrestricted Revenue

We are anticipating a slight decrease in our block State appropriation of approximately $20,000 compared to a decrease of $1,600,000 for FY2017. We will not budget for recalibration/redistribution monies as they are small and could potentially result in a reversion payment into the state once finally calculations are completed by the state. In addition to our block State appropriation we receive additional State appropriations on a reimbursement basis for health insurance premiums (approximately $2.7 million) and continuing this year, a special State supplemental allocation for three nursing faculty positions (WyIN) ($242,000).

Local tax revenues are projected to be approximately $2.4 million for the 4-mill levy and $600,000 for the 1-mill levy for FY2018. The County has predicted a $35 million dollar reduction in county valuation. The county will continue to watch revenue projections closely as they are expected to continue to decrease in FY18. The College will continue to work closely with the County to stay abreast of all projections.

Projected institutional revenues from tuition and fees are anticipated to increase by about $100,000. We are watching enrollment numbers closely and have decided to establish baseline projections at our current levels. The increase is a reflection of the inclusion of the tuition increase approved by the WCCC for FY2018 at $5 per credit hour. Continued analysis of all course and student fees is planned for FY2018.

Restricted Revenue

Restricted revenues reflect projections for grants and other fund revenue that we are currently holding or for which we have already received authorization, such as Pell, SEOG and Federal Work study funds. Most competitive federal grant award years do not start until August or September and will be added in our first quarter budget adjustments.

Unrestricted Operating Salary & Benefits and Early Retirement for Staff (VERP)

Due to enrollment levels and large reductions in state and local funding, no salary increases have been budgeted for the FY2018 budget. Additionally, due to the large budgetary reductions and a desire to maintain current levels of service, the board of trustees has elected not to fund the voluntary early retirement plan for staff positions.

Auxiliary Enterprises

Residence hall rooms and Trapper Village West apartment rates were recommended, approved, and will be increased between 0-15% for FY2018. Food rates were increased by 4%. All Auxiliary Fund areas were budgeted to maximize revenues and still remain affordable to our students. The Learning and Care Center will enter its second year of being open to the public and providing year around service. There will not be a change in the Center rates for FY 2018. The Learning and Care Center support line will be increased by $25,000 for FY 2018 to assist during this transitional period. All other support lines remained the same for FY 2018 (music camp, gallery, magazine, cable, livestock and writers series). The College continues to review the services provided and impact of the auxiliaries on campus. The College continues to monitor the Fair Labor Standards Act for any changes this may have on wages paid to our employees. Carryover funds continue to be committed to Trapper Village West and Residence Halls to address improvements which provide benefits to the students overall experience at Northwest College.

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How to Read This Report

This budget for the fiscal year of 2017-2018 follows the format based upon National Association of College and University Business Officers (NACUBO) guidelines.

These forms are organized in series of three reports each, such as (01, 02, 03), (21, 22, 23) and (31, 32, 33) and so on. The first number of the series indicates the fund type thus, the first series of 0 illustrates a summary of all of the other report series excluding plant fund and endowments, series 2 illustrates unrestricted operating fund with community and continuing education included, series 3 illustrates auxiliary services, series 4 illustrates the optional one mill, series 6 illustrates restricted current funds. The ending number of "1" indicates a summary of revenue and expenditures, an ending number of "2" indicates revenues, and an ending number of "3" indicates expenditures. The final series that rounds out the 0 series (04, 05, 06, 07, 08, and 09) illustrates the plant and endowment funds which are looked at separately from all of the other funds.

The columns shown on the various pages include information to be used in referencing the proposed fiscal year 2018 budget to historical budget information. These columns, from right to left, represent:

1. Tentative 2018 fiscal year budget, beginning July 1, 2017 and ending June 30, 2018.
2. Prior 2017 fiscal year budget, including all board-approved adjustments. Adjustments are normally made on a quarterly basis. The most recent adjustments were approved by the Board at their March 2017 board meeting.
3. Prior 2017 fiscal year budget, as adopted by the Board of Trustees, July 11, 2016.
4. Year to Date Actual Revenues and Expenses for the 2017 fiscal year.
5. Final, Audited Revenues and Expenses for the 2016 fiscal year.

ADJUSTMENTS MADE FOR THE BUDGET YEAR 2018

UNRESTRICTED OPERATING FUNDS

FUNDS 10, 14 & 15 BUDGET SERIES 21, 22, 23			
	Revenue	Salary & Ben	Oper Exp
PRIOR YEAR 2017 ENDING BUDGET	**22,274,081**	**17,179,243**	**5,094,838**
Tuition & Fees	134,778		
State Appropriation	(28,138)		
Supplemental Appropriation(Benefit Reimb)	7,256		
Local Appropriation	(140,552)		
Other Sources - reserve utilization	(1,108,575)		
Community Service	-		
Continuing Education-Workforce	(29,500)		
Total New Revenue	***(1,164,731)***		
Position reductions		(902,511)	
Benefits(holds net state increases)		(224,187)	
Total Salary & Benefits		***(1,126,698)***	
INSTRUCTION PROGRAM			▼ ▼ ▼
Budget increase/(reduction)			(35,016)
ABE, GED, ESL			(4,606)
Continuting Education			5,738
sub-total			***(33,884)***
PUBLIC SERVICE-COMMUNITY SERVICE			▼ ▼ ▼
Budget increase/(reduction)			***(1,054)***
ACADEMIC SUPPORT PROGRAM			▼ ▼ ▼
Budget increase/(reduction)			5,427
sub-total			***5,427***
STUDENT SERVICES PROGRAM			▼ ▼ ▼
Budget increase/(reduction)			(6,521)
sub-total			***(6,521)***
INSTITUTIONAL SUPPORT PROGRAM			▼ ▼ ▼
Budget increase/(reduction)			55,244
Hold for Budget Contingency			85,000
sub-total			***140,244***
PLANT ADMINISTRATION PROGRAM			▼ ▼ ▼
Carryover Project Use			17,232
sub-total			***17,232***
INSTITUTIONAL SCHOLARSHIP PROGRAM			▼ ▼ ▼
Scholarships transferred to the Foundation			(159,477)
sub-total			***(159,477)***
Total New Revenue	**(1,164,731)**		
Total New Expense		**(1,126,698)**	**(38,033)**
Subtotal by category	**21,109,350**	**16,052,545**	**5,056,805**
TOTAL 2018 BUDGET	**21,109,350**	**21,109,350**	

ADJUSTMENTS MADE FOR THE BUDGET YEAR 2018

UNRESTRICTED CURRENT FUNDS

ONE MILL FUND 11 BUDGET SERIES 41, 42, 43			
	Revenue	Salary & Ben	Oper Exp
PRIOR YEAR 2017 ENDING BUDGET	**832,512**	**31,107**	**801,405**
Local Appropriations	(35,138)		
Carryover	(78,392)		
Total New Revenue	(113,530)		
INSTITUTIONAL SUPPORT PROGRAM		(8,763)	(129,767)
Operational Support lines			25,000
Change in Budget	**(113,530)**	**(8,763)**	**(104,767)**
Subtotal by category	**718,982**	**22,344**	**696,638**
TOTAL 2018 BUDGET	**718,982**	**718,982**	

AUXILIARY FUND 12 BUDGET SERIES 31, 32, 33			
	Revenue	Salary & Ben	Oper Exp
PRIOR YEAR 2016 ENDING BUDGET	**5,060,377**	**1,725,022**	**3,335,355**
Residence Halls	146,916	(34,562)	107,933
Food Service	100,345	349	100,695
Trapper Village Main Apartments	10,303	-	40,303
Trapper Village West Apartments	(10,464)	(2,033)	40,000
Bookstore	-	-	-
Child Care Services	25,000	671	16,873
Student Health Services	-	(7,838)	(14,658)
Student Assistance	65,054	80,845	1,010
Stabling	(10,000)	1,167	(11,166)
Fitness Center	24,114	53,696	7,450
Food Service - Field Camp	17,961	18,112	481
Printing Services	(8,800)	(397)	(8,012)
Motor Pool	(11,274)	(5,161)	(6,113)
Summer Conferences	(30,000)	3,530	1,270
College Farm	-		-
Livestock	(12,000)		(12,000)
Carry Over	102,164		
Other	-		
Transfers & Student Fees	(65,359)		5,200
State Supl Approp - Health Ins	33,685		
Change in Budget	**377,645**	**108,379**	**269,266**
Subtotal by category	**5,438,022**	**1,833,401**	**3,604,621**
Total 2018 Budget	**5,438,022**	**5,438,022**	

NOTICE OF HEARING ON NORTHWEST COLLEGE ONE-MILL LEVY

Notice is hereby given that a public hearing will be held by the Board of Trustees at Northwest College, Powell, Wyoming on the 10th day of July, 2017, at four o'clock (4:00) p.m., to consider a one (1) year extension of the optional one-mill tax levy on the college's tax district for the 2017-2018 fiscal year. Any and all interested person may attend and be heard.

Provided to Publisher: 6/23/17

	Published
Powell Tribune	6/27/17 and 6/29/17
Cody Enterprise	6/29/17 and 7/4/17

Northwest College Board of Trustees
by: Lisa M Watson
Vice President of Administrative Services & Finance

NOTICE OF HEARING ON NORTHWEST COLLEGE BUDGET

Notice is hereby given that a public hearing on the proposed budget for Northwest College for the 2017-18 fiscal year ending June 30, 2018, which is now being considered by the Board of Trustees, will be held at Northwest College, Powell, Wyoming on the 10th day of July, 2017 at 4:00 p.m., at which time any and all persons interested may appear and be heard.

Summary of Budget					
	Estimated Cash Available July 1st (1)	Estimated Revenue Without Tax (2)	Cash and Estimated Revenue (3)	Estimated Tax Requirement (4)	Estimated Expenditures (5)
Current Funds	5,701,743	26,401,600	32,103,343	2,998,781	30,450,278
Plant Funds	4,188,006	799,124	4,987,130	-0-	799,124
*Four mils must be levied against the college district valuation. Motor Vehicle, and optional one mil included.					

Provided to Publisher: 6/23/17

	Published
Powell Tribune	6/27/17 and 6/29/17
Cody Enterprise	6/29/17 and 7/4/17

Northwest College Board of Trustees
by: Lisa M Watson
Vice President of Administrative Services & Finance

WHEREAS, on the 10th day of July, 2017, the budget making authority prepared and submitted to the Board of Trustees of Northwest Community College District a budget for the fiscal year ending June 30, 2018.

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 Office of Administrative Service; and

WHEREAS, notice of public hearing on such budget was published in the Powell Tribune, a legal newspaper published and of general circulation in the county; and

WHEREAS, a public hearing was held on such 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 appears in the minutes of this Board.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Northwest 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, 2018.

BE IT FURTHER RESOLVED, that the following appropriations be made for the 2018 fiscal year ending June 30, 2018, and that the expenditures be limited to the amount appropriated herein.

Dated this 10th day of July, 2017.

Attest:

EXPENDITURE AUTHORITY	
CURRENT FUNDS	$30,557,999
PLANT FUNDS	799,124
TOTAL	$31,357,123

WHEREAS, on the 10th day of July, 2017, this Board adopted a college budget for the 2018 fiscal year ending June 30, 2018 calling for the following appropriations:

Current Funds	$30,557,999
Plant Funds	799,124
Total	$31,357,123

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, 2018, as shown opposite each fund amounts to be raised by taxes.

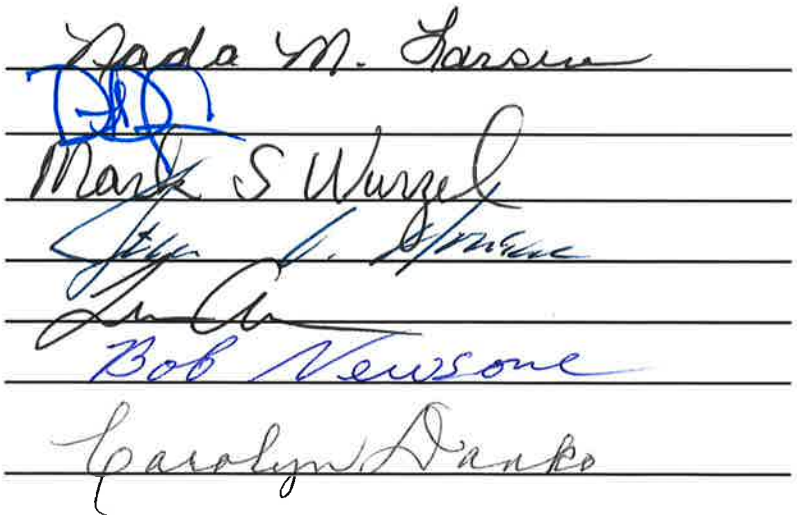
Amount to be raised:

Current Funds	$2,419,929	4 mils
	$604,982	1 mil
	$3,024,911	Total

NOW BE IT RESOLVED by the Board of Trustees of Northwest Community College District that the foregoing levies be made for the fiscal year ending June 30, 2018.

Dated this 10th day of July, 2017.

Attest:

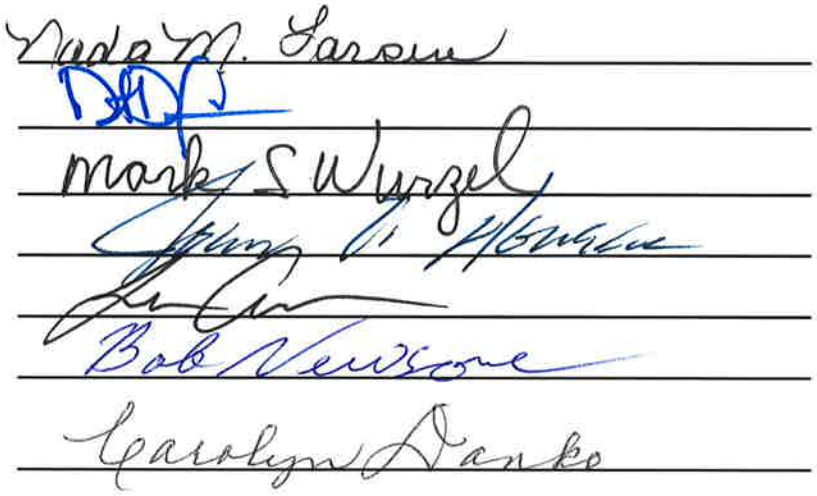


WHEREAS, Wyoming Statute 21-13-303 provides that the Board may approve an additional one-mil tax levy on the property within the Northwest Community College

NOW BE IT RESOLVED by the Board of Trustees of Northwest Community College District that the Board approve the one-year renewal of the additional one-mil tax levy on the property within the Northwest Community College District, as provided for by Wyoming Statute 21-13-303, beginning on July 1, 2017 and ending on June 30, 2018.

Dated this 10th day of July, 2017.

Attest:



OPERATING FUND **Section Series 21,22,23**

INSTRUCTION

Visual/Perf Arts:
- Art
- Music
- Graphic Arts

Humanities:
- Language
- English

Communication Division:
- Photography
- Speech
- Forensics
- Business Management

Social Science:
- Education
- Sociology
- Geography
- History
- Political Science
- Anthropology
- Psychology

Life/Health Science:
- Nursing
- Biology
- Outdoor Education
- Physical Education
- Human Anatomy
- Microbiology
- Zoology
- Recreation Co-Op

Ag & Tech Business:
- Agriculture
- Equine Studies
- Animal Judging
- Greenhouse
- Farrier Science
- Show Team

Physical Science:
- Chemistry
- Engineering
- Math
- Physics
- Geology
- Astronomy
- Drafting
- Welding
- Aviation

Botany

Other:
- Extended Instr. - Cody/Meeteetse
- Extended Instr. - Washakie
- ABE/GED/ESL
- Faculty Salaries
- Summer Session
- Delta

ACADEMIC SUPPORT

- Vice President of Academics
- Library
- Program Reviews
- Associate Instructional Dean
- Work Based Learning
- Extended Campus Office
- Extended Campus Cody
- Instructional Tech Support
- Assessment Activity
- International Recruiting

STUDENT SERVICES

- Vice President of Student Services
- Student Success Program
- Enrollment Services
- Campus Security
- Athletics:
  - -men’s basketball
  - -women’s basketball
  - -women’s volleyball
  - -men's and women's rodeo
  - -wrestling
  - -men's & women's soccer
- Registrar
- Intramurals
- Student Activities
- Student Orientation
- Student Employment

INSTITUTIONAL SUPPORT

- President’s Office
- Vice President of Admin. Services
- Business office
- College Services
- Printing Services
- College Relations
- College Development
- Academic Computing
- Computer Services
- Web Site
- Human Resources

OPERATIONS/MAINTENANCE OF PLANT

- Plant Admin & Maintenance
- Building Maintenance
- Custodial & Grounds
- Field Station Maint & Repair
- Utilities
- Trapper Arena

SCHOLARSHIPS & GRANTS

- Trapper Scholarships
- Athletic Scholarships
- Family/Grant Scholarship

COMMUNITY SERVICE FUND (Included in Series 21, 22, 23)

Yellowstone Summer Music	Music Festival	Music Technology
Jazz Festival	Art Gallery	Delta Camp
		Yellowstone Bldg Usage

CONTINUING EDUCATION (Included in Series 21, 22, 23)

Work Force Development - Powell, Cody, Worland

AUXILIARY SERVICES Section Series 31, 32, 33

STUDENT:	FACULTY/STAFF:
Residence Halls	Fitness Center
Trapper Village	College Farm
Trapper Village West	Livestock
Food Service	Printing Services
Bookstore	Conference & Facilities
Child Care	Field Camp
Health Services	Motor Pool
Stables	Student Assistance

ONE-MIL FUND Section Series 41, 42,43

ACADEMIC SUPPORT:

Faculty Development

INSTITUTIONAL SUPPORT:

Board of Trustees	Classified Staff Development
One Mill - College Services*	Professional Staff Development
Human Resources	Diversity

*General Expenditures include but are not limited to; grievance officer salary & benefits, legal services, professional development, credit card fees, bad debt, support to other funds, vehicles and equipment.

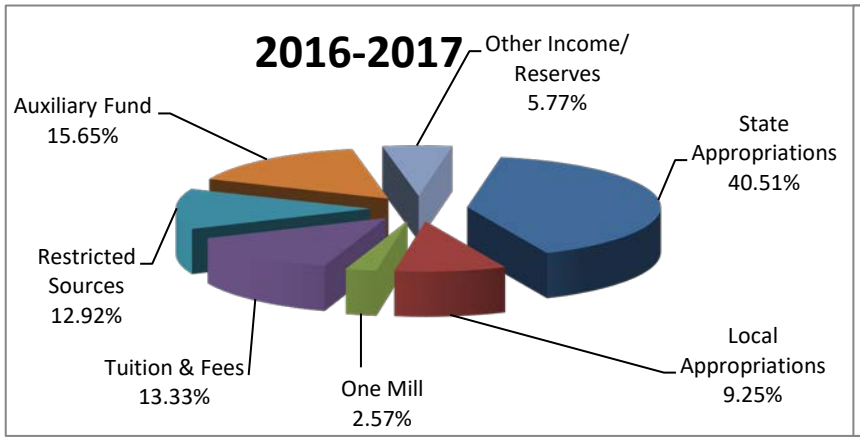
RESTRICTED CURRENT FUNDS Section Series 61, 62, 63

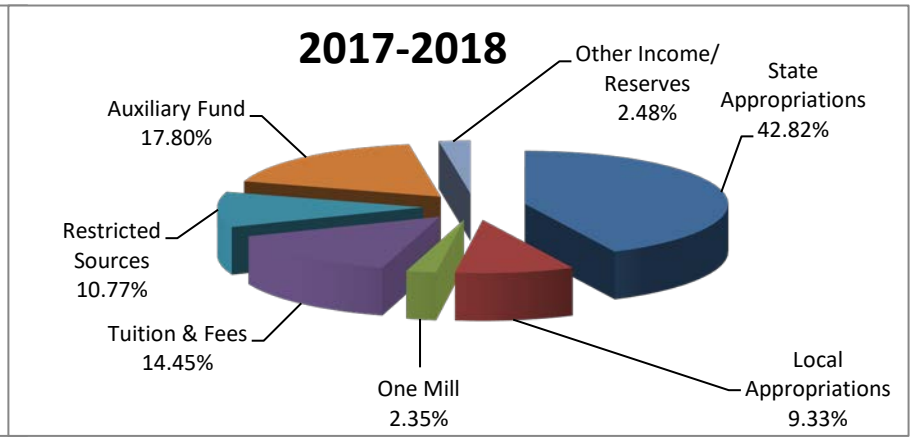
Federal and state grants
Federal Financial Aid
Private donations (passed from the foundation)
Scholarships - Quasi Endowed/Private

PLANT FUND Section Series 04, 05, 06

Renewal and replacement
Investment in plant
Fixed Assets
Retirement of indebtedness

TOTAL CURRENT FUNDS
REVENUES

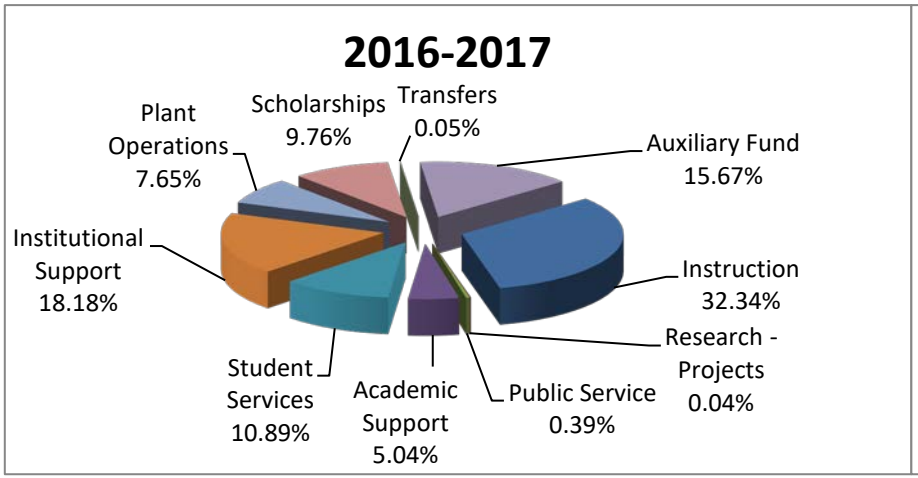


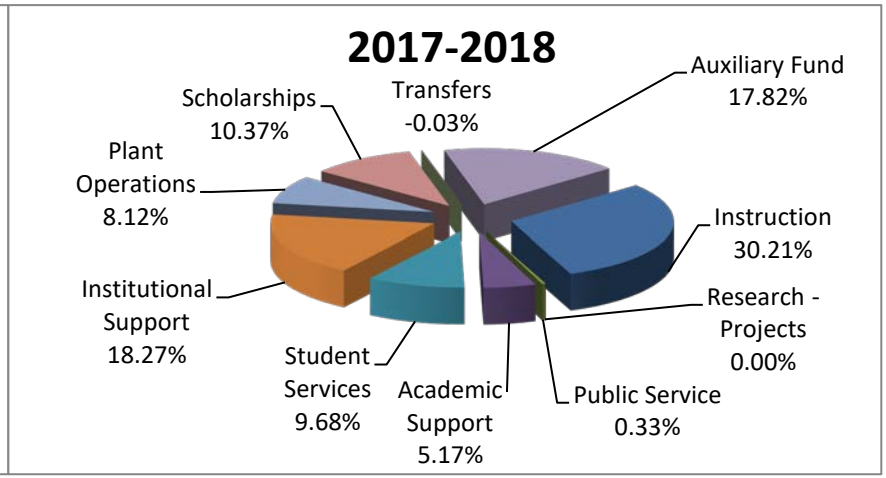


ITEM	ADJUSTED 2016-2017 BUDGET	PERCENT OF BUDGET
Current Funds Revenues		
State Appropriations	$ 13,104,582	40.51%
Local Appropriations	2,992,481	9.25%
One Mill	832,512	2.57%
Tuition & Fees	4,310,471	13.33%
Restricted Sources	4,178,524	12.92%
Auxiliary Fund	5,060,377	15.65%
Other Income/ Reserves	1,866,549	5.77%
Total Revenues	$ 32,345,495	100%

ITEM	APPROVED 2017-2018 BUDGET	PERCENT OF BUDGET
Current Funds Revenues		
State Appropriations	$ 13,083,699	42.82%
Local Appropriations	2,851,929	9.33%
One Mill	718,982	2.35%
Tuition & Fees	4,415,748	14.45%
Restricted Sources	3,291,645	10.77%
Auxiliary Fund	5,438,022	17.80%
Other Income/ Reserves	757,974	2.48%
Total Revenues	$ 30,557,999	100%

CURRENT FUNDS
EXPENDITURES BY PROGRAM

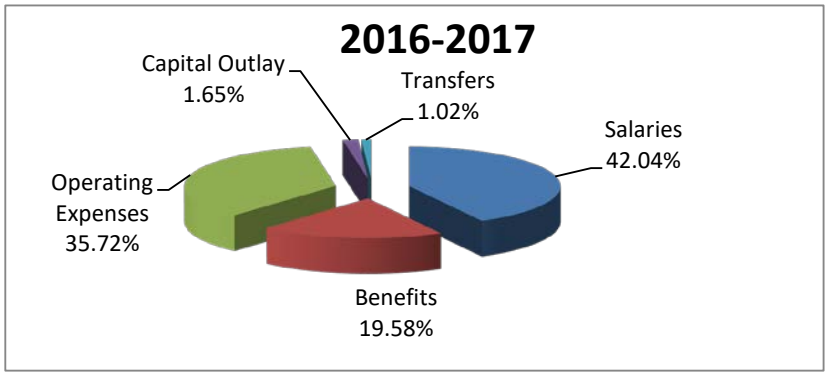


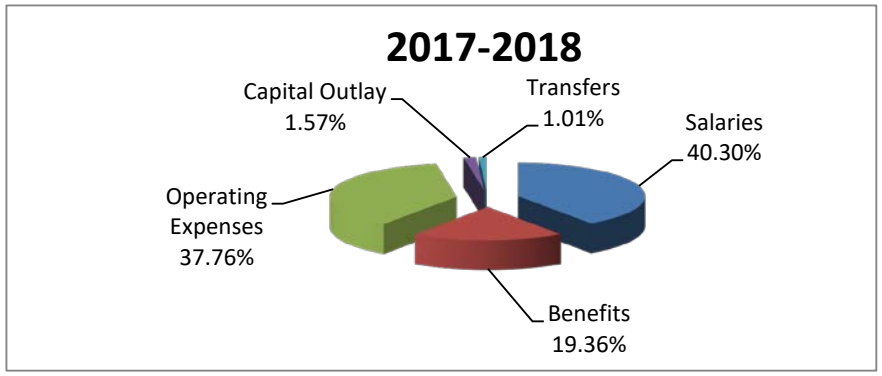


ITEM	ADJUSTED 2016-2017 BUDGET	PERCENT OF BUDGET
Current Funds Expenditures by Program		
Instruction	$ 10,459,104	32.34%
Research - Projects	12,031	0.04%
Public Service	127,296	0.39%
Academic Support	1,631,123	5.04%
Total Instructional Programs	12,229,554	37.81%
Student Services	3,522,369	10.89%
Institutional Support	5,879,348	18.18%
Plant Operations	2,473,219	7.65%
Scholarships	3,156,944	9.76%
Transfers	16,984	0.05%
Total Other Programs	15,048,864	46.53%
Auxiliary Fund	5,060,377	15.65%
Auxiliary Federal Workstudy	6,700	0.02%
Total Auxiliary Fund	5,067,077	15.67%
Total Expenditures by Program	**$ 32,345,495**	**100%**

ITEM	APPROVED 2017-2018 BUDGET	PERCENT OF BUDGET
Current Funds Expenditures by Program		
Instruction	$ 9,237,170	30.23%
Research - Projects	-	0.00%
Public Service	100,091	0.33%
Academic Support	1,580,853	5.17%
Total Instructional Programs	10,918,114	35.73%
Student Services	2,958,291	9.68%
Institutional Support	5,586,739	18.28%
Plant Operations	2,483,911	8.13%
Scholarships	3,169,967	10.37%
Transfers	(7,645)	-0.03%
Total Other Programs	14,191,262	46.44%
Auxiliary Fund	5,438,022	17.80%
Auxiliary Federal Workstudy	10,600	0.03%
Total Auxiliary Fund	5,448,623	17.83%
Total Expenditures by Program	**$ 30,557,999**	**100%**

CURRENT FUNDS
EXPENDITURES BY SERIES





ITEM	ADJUSTED 2016-2017 BUDGET	PERCENT OF BUDGET
Current Funds Expenditures by Series		
Salaries	$ 13,598,904	42.04%
Benefits	6,332,144	19.58%
Operating Expenses	11,552,713	35.72%
Capital Outlay	533,250	1.65%
Transfers	328,484	1.02%
Total Expenditures by Series	**$ 32,345,495**	**100%**

ITEM	APPROVED 2017-2018 BUDGET	PERCENT OF BUDGET
Current Funds Expenditures by Series		
Salaries	$ 12,315,233	40.30%
Benefits	5,915,062	19.36%
Operating Expenses	11,538,999	37.76%
Capital Outlay	479,650	1.57%
Transfers	309,055	1.01%
Total Expenditures by Series	**$ 30,557,999**	**100%**

Schedule of Employee Salaries

Group	Salary Ranges[1]	2016 Budgeted # of Employees	2016 Budgeted Total Salary	2017 Budgeted # of Employees	2017 Budgeted Total Salary	2018 Budgeted # of Employees	2018 Budgeted Total Salary
College							
Administrative	90,000 - 99,999	1	90,500	1	90,500	1	90,500
Full Time	100,000 - 109,999	1	105,958	1	105,958	1	105,446
	110,000 - 149,999	2	234,439	2	234,439	2	234,439
	150,000 - 169,999	1	165,848	1	165,848	1	165,848
		5	596,745	5	596,745	5	596,233
Classified							
Full Time	6,000 - 19,999	13	177,768	9	128,965	7	98,519
Part Time[2]	20,000 - 29,999	30	770,552	39	1,002,980	40	1,030,671
	30,000 - 39,999	15	513,323	9	305,032	9	305,032
		58	1,461,643	57	1,436,977	56	1,434,222
Faculty							
Full Time	40,000 - 49,999	4	182,474	3	140,322	7	318,119
Part Time[2]	50,000 - 59,999	33	1,860,840	37	2,110,185	34	2,008,011
	60,000 - 69,999	29	1,850,816	25	1,599,398	24	1,531,031
	70,000 - 79,999	12	886,357	7	510,209	7	510,209
	80,000 - 89,999	1	82,231	2	166,167	2	166,167
		79	4,862,718	74	4,526,281	74	4,533,537
Professional							
Full Time	4,000 - 19,999	1	15,924	5	47,557	5	51,157
Part Time[2]	20,000 - 29,999	4	105,317	4	99,765	5	126,331
	30,000 - 39,999	18	643,377	17	599,516	20	729,822
	40,000 - 49,999	36	1,609,756	32	1,460,644	29	1,311,772
	50,000 - 59,999	15	819,774	17	911,911	19	1,007,173
	60,000 - 69,999	4	249,316	5	311,873	4	249,316
	70,000 - 79,999	8	581,890	8	574,387	9	646,050
	80,000 - 89,000	1	86,155	1	86,155	-	-
		87	4,111,509	89	4,091,808	91	4,121,621
Foundation[3]							
Full Time	30,000 - 69,999			4	177,518	4	182,170
	70,000 - 125,000			-	-	1	115,000
		-	-	4	177,518	5	297,170
Total		229	$ 11,032,615	229	$ 10,829,329	231	$ 10,982,783

	2016 Average Budgeted Salary	2017 Average Budgeted Salary	2018 Average Budgeted Salary
Administrative (without the President)	107,724	107,724	119,247
Classified	25,201	25,313	25,611
Faculty	61,553	61,173	61,264
Professional	47,259	45,148	45,293

(1) Salaries do not include the value of board, housing or housing allowances.

(2) Part time employees are defined as less than 40 hours per week.

(3) NWC has an agreement with Foundation to pay a portion of their salaries. Moved Foundation Employees to Foundation Group for FY2017.

BUDGET SUMMARY WCCC-01

TOTAL CURRENT FUNDS

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
REVENUE:					
TUITION & FEES	4,024,390	4,395,864	4,358,410	4,310,470	4,415,748
STATE APPROPRIATIONS	15,140,945	12,874,167	13,414,872	13,499,674	13,512,476
LOCAL APPROPRIATIONS	5,019,310	3,953,136	3,736,601	3,736,601	3,560,911
SALES AND SERVICE EDUC ACTIVITIES	3,150	4,356	3,000	3,000	3,000
FEDERAL GRANTS AND CONTRACTS	2,579,804	2,425,262	1,819,191	2,750,390	1,831,191
STATE GRANTS AND CONTRACTS	834,542	1,012,404	700,000	830,473	890,000
LOCAL GRANTS AND CONTRACTS	-	-	-	-	-
PRIVATE GIFTS/GRANTS/CONTRACTS	520,290	414,164	381,250	444,510	445,030
ENDOWMENT INCOME	34,420	23,566	20,873	29,254	24,541
SALES & SERVICES/AUXILIARY ENTERPRISES	4,447,499	4,154,777	4,257,023	4,411,550	4,718,705
OTHER SOURCES	103,874	58,513	56,500	56,500	56,500
TOTAL REVENUE	32,708,224	29,316,209	28,747,720	30,072,422	29,458,102
OTHER FUNDING SOURCES:					
CARRYOVER	-	12,614	1,811,724	2,012,391	912,974
AUXILIARY STUDENT FEES	68,246	183,797	150,000	150,000	84,641
TRANSFERS	137,994	249,315	91,500	91,500	89,000
OTHER	15,975	13,094	19,181	19,182	13,282
TOTAL OTHER	222,215	458,820	2,072,405	2,273,073	1,099,897
TOTAL CURRENT FUNDS REVENUE & OTHER	**32,930,439**	**29,775,029**	**30,820,125**	**32,345,495**	**30,557,999**
EXPENDITURES BY PROGRAM:					
INSTRUCTION	10,384,831	7,562,357	9,637,568	10,057,714	8,900,026
INSTRUCTION--ABE,GED,ESL	52,447	50,032	55,125	55,125	68,688
INSTRUCTION--CONTINUING EDUCATION	315,609	262,868	346,265	346,265	268,456
RESEARCH - PROJECTS	1,968	3,454	-	12,031	-
PUBLIC SERVICE-COMMUNITY SERVICE	82,930	77,555	96,170	96,170	95,671
PUBLIC SERVICE-ALL OTHER	25,868	21,694	6,270	31,126	4,420
ACADEMIC SUPPORT	2,577,680	1,627,030	1,719,941	1,631,123	1,580,853
STUDENT SERVICES	3,080,438	2,864,397	2,740,660	3,522,369	2,958,291
INSTITUTIONAL SUPPORT	4,767,482	5,062,586	5,700,412	5,879,348	5,586,739
OPERATIONS & MAINTENANCE OF PLANT	2,633,108	2,099,952	2,448,165	2,473,219	2,483,911
SCHOLARSHIPS & FELLOWSHIPS	3,404,881	3,435,041	3,189,644	3,156,944	3,169,967
TOTAL EXPENDITURES	**27,327,242**	**23,066,966**	**25,940,220**	**27,261,434**	**25,117,022**
MANDATORY TRANSFERS	-	-	-	-	-
NON-MANDATORY TRANSFERS	878,398	3,630	(32,645)	16,984	(7,645)
TOTAL TRANSFERS	878,398	3,630	(32,645)	16,984	(7,645)
SUB-TOTAL EXPENSE & TRANSFERS	**28,205,640**	**23,070,596**	**25,907,575**	**27,278,418**	**25,109,377**
AUXILIARY ENTERPRISES					
EXPENDITURES	3,933,377	4,370,504	4,601,050	4,755,577	5,131,922
MANDATORY TRANSFERS	316,700	316,700	311,500	311,500	316,700
NON-MANDATORY TRANSFERS	-	-	-	-	-
TOTAL AUXILIARY EXP & TRANSFERS	**4,250,077**	**4,687,204**	**4,912,550**	**5,067,077**	**5,448,622**
TOTAL CURRENT FUNDS EXP & TRANSFERS	**32,455,717**	**27,757,800**	**30,820,125**	**32,345,495**	**30,557,999**
EXPENDITURES BY SERIES:					
SALARIES	13,972,757	11,075,644	13,020,841	13,598,904	12,315,233
BENEFITS	5,836,231	4,793,033	6,126,620	6,332,144	5,915,062
OPERATING EXPENSES	10,889,606	11,048,980	10,674,757	11,552,713	11,538,999
CAPITAL OUTLAY	560,057	516,359	719,052	533,250	479,650
TOTAL EXPENDITURES	31,258,651	27,434,016	30,541,270	32,017,011	30,248,944
MANDATORY TRANSFERS	316,700	316,700	311,500	311,500	316,700
NON-MANDATORY TRANSFERS	878,398	3,630	(32,645)	16,984	(7,645)
TOTAL TRANSFERS	1,195,098	320,330	278,855	328,484	309,055
TOTAL CURRENT FUNDS EXP & TRANSFERS	**32,453,749**	**27,754,346**	**30,820,125**	**32,345,495**	**30,557,999**
ANNUAL BALANCE	474,722	2,017,229	-	-	-

REVENUE WCCC-02

TOTAL CURRENT FUNDS

		FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
REVENUE:						
TUITION AND FEES						
CREDIT TUITION, IN-STATE		1,893,417	2,036,683	2,071,395	2,071,395	2,083,792
CREDIT TUITION, OUT-STATE		538,398	600,377	566,307	566,307	601,821
CREDIT TUITION, WUE		735,439	775,338	808,108	808,108	796,731
CONTINUING EDUCATION		62,935	86,930	120,500	120,500	91,000
COMMUNITY SERVICES		86,411	91,258	86,600	86,600	86,600
COURSE FEES		527,533	564,987	525,000	477,060	578,820
OTHER FEES		180,257	240,291	180,500	180,500	176,984
	TOTAL	4,024,390	4,395,864	4,358,410	4,310,470	4,415,748
STATE APPROPRIATIONS						
STATE AID APPROPRIATION		11,845,953	10,704,668	10,364,156	10,448,957	10,420,819
SUPPLEMENTAL APPROPRIATION		3,294,992	394,224	3,050,716	3,050,717	3,091,657
MINERAL SEVERANCE		-	1,775,275	-	-	-
SALARY APPROP		-	-	-	-	-
	TOTAL	15,140,945	12,874,167	13,414,872	13,499,674	13,512,476
LOCAL APPROPRIATIONS						
MILL LEVY						
FOUR-MIL		3,432,359	2,576,626	2,560,481	2,560,481	2,419,929
OPTIONAL MIL(S)		858,087	644,156	640,120	640,120	604,982
MOTOR VEHICLE FEES		533,363	717,723	527,000	527,000	527,000
OTHER LOCAL REVENUE		195,501	14,631	9,000	9,000	9,000
	TOTAL	5,019,310	3,953,136	3,736,601	3,736,601	3,560,911
SALES AND SERVICE EDUC ACTIVITIES		3,150	4,356	3,000	3,000	3,000
FEDERAL GRANTS AND CONTRACTS		2,579,804	2,425,262	1,819,191	2,750,390	1,831,191
STATE GRANTS AND CONTRACTS		834,542	1,012,404	700,000	830,473	890,000
LOCAL GRANTS AND CONTRACTS		-	-	-	-	-
PRIVATE GIFTS/GRANTS/CONTRACTS		520,290	414,164	381,250	444,510	445,030
ENDOWMENT INCOME						
RESTRICTED		34,420	23,566	20,873	29,254	24,541
	TOTAL	3,972,206	3,879,752	2,924,314	4,057,627	3,193,762
SALES/SERVICES--AUXILIARY ENTERPRISES						
RESIDENCE HALLS		1,350,374	1,518,545	1,480,004	1,480,004	1,626,920
FOOD SERVICE		2,075,784	1,485,653	1,447,869	1,447,869	1,548,214
TRAPPER VILLAGE APARTMENTS		81,896	103,542	94,080	94,080	104,383
TRAPPER VILLAGE WEST APARTMENTS		316,948	314,903	367,465	367,465	357,001
BOOKSTORE		11,795	10,939	11,700	11,700	11,700
CHILD CARE CENTER		66,735	107,366	175,000	175,000	200,000
STUDENT HEALTH SERVICES		1,560	730	500	500	500
STUDENT ASSISTANCE		-	-	-	-	65,054
STABLING		76,112	71,641	95,500	95,500	85,500
FITNESS CENTER		63,544	35,053	118,942	118,942	143,056
FOOD SERVICE - FIELD CAMP		114,037	71,086	82,000	82,000	99,961
PRINTING SERVICES		115,494	106,972	143,126	143,126	134,326
MOTOR POOL		32,967	194,703	102,827	257,354	246,080
SUMMER CONFERENCES		111,496	104,230	100,850	100,850	70,850
COLLEGE FARM		5,160	5,160	5,160	5,160	5,160
LIVESTOCK		23,597	24,254	32,000	32,000	20,000
	TOTAL	4,447,499	4,154,777	4,257,023	4,411,550	4,718,705

REVENUE WCCC-02

TOTAL CURRENT FUNDS

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
OTHER SOURCES					
MISCELLANEOUS DEPOSITS	45,260	9,951	8,500	8,500	8,500
INVESTMENT INCOME	46,056	38,490	34,000	34,000	34,000
INTEREST ON STUDENT ACCOUNTS	8,191	5,291	10,000	10,000	10,000
GATE RECEIPTS	4,367	4,781	4,000	4,000	4,000
TOTAL	103,874	58,513	56,500	56,500	56,500
SUB-TOTAL REVENUE	**32,708,224**	**29,316,209**	**28,747,720**	**30,072,422**	**29,458,102**
OTHER FUNDING SOURCES:					
CARRYOVER	-	12,614	1,811,724	2,012,391	912,974
AUXILIARY STUDENT FEES	68,246	183,797	150,000	150,000	84,641
TRANSFERS	137,994	249,315	91,500	91,500	89,000
OTHER	15,975	13,094	19,181	19,182	13,282
TOTAL OTHER	222,215	458,820	2,072,405	2,273,073	1,099,897
TOTAL CURRENT FUNDS REVENUE & OTHER	**32,930,439**	**29,775,029**	**30,820,125**	**32,345,495**	**30,557,999**

EXPENDITURES
TOTAL CURRENT FUNDS

WCCC-03

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
EXPENDITURES AND FUNDING, BY PROGRAM					
INSTRUCTION--ALL OTHER					
SALARIES	7,012,838	4,914,040	6,333,650	6,456,615	5,756,178
BENEFITS	2,632,005	1,923,067	2,635,208	2,662,540	2,498,507
OPERATING EXPENSES	640,314	614,238	662,857	825,254	627,741
CAPITAL OUTLAY	99,674	111,012	5,853	113,305	17,600
TOTAL EXPENDITURES	10,384,831	7,562,357	9,637,568	10,057,714	8,900,026
INSTRUCTION--ABE,GED,ESL					
SALARIES	29,463	29,378	31,831	31,831	47,368
BENEFITS	11,663	12,802	14,398	14,398	17,030
OPERATING EXPENSES	11,321	7,852	8,896	8,896	4,290
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	52,447	50,032	55,125	55,125	68,688
INSTRUCTION--CONTINUING EDUCATION					
SALARIES	164,844	136,925	188,930	188,930	138,578
BENEFITS	72,586	56,150	88,593	88,593	55,398
OPERATING EXPENSES	78,179	69,793	68,742	68,742	74,480
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	315,609	262,868	346,265	346,265	268,456
RESEARCH - PROJECTS					
SALARIES	1,828	1,723	-	9,334	-
BENEFITS	140	280	-	1,046	-
OPERATING EXPENSES	-	370	-	391	-
CAPITAL OUTLAY	-	1,081	-	1,260	-
TOTAL EXPENDITURES	1,968	3,454	-	12,031	-
PUBLIC SERVICE--COMMUNITY SERVICE					
SALARIES	3,850	3,525	4,355	4,355	4,317
BENEFITS	3,228	2,154	2,184	2,184	2,777
OPERATING EXPENSES	75,852	71,876	89,631	89,631	88,577
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	82,930	77,555	96,170	96,170	95,671
PUBLIC SERVICE--ALL OTHER					
SALARIES	10,247	8,260	1,509	18,794	-
BENEFITS	1,282	1,504	395	3,757	-
OPERATING EXPENSES	14,339	11,930	4,366	8,575	4,420
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	25,868	21,694	6,270	31,126	4,420
ACADEMIC SUPPORT					
SALARIES	1,011,693	614,188	742,027	690,199	633,628
BENEFITS	426,875	278,243	386,066	336,453	292,297
OPERATING EXPENSES	829,306	725,412	567,148	594,771	645,228
CAPITAL OUTLAY	309,806	9,187	24,700	9,700	9,700
TOTAL EXPENDITURES	2,577,680	1,627,030	1,719,941	1,631,123	1,580,853
STUDENT SERVICES					
SALARIES	1,512,982	1,366,839	1,283,426	1,668,532	1,410,298
BENEFITS	748,388	675,828	674,441	897,748	717,318
OPERATING EXPENSES	811,180	821,740	778,293	956,089	830,675
CAPITAL OUTLAY	7,888	(10)	4,500	-	-
TOTAL EXPENDITURES	3,080,438	2,864,397	2,740,660	3,522,369	2,958,291

EXPENDITURES WCCC-03

TOTAL CURRENT FUNDS

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
INSTITUTIONAL SUPPORT					
SALARIES	2,231,607	2,237,597	2,415,552	2,497,471	2,188,931
BENEFITS	907,513	915,968	1,110,288	1,101,775	1,105,438
OPERATING EXPENSES	1,663,862	1,727,000	1,767,115	2,137,760	2,153,520
CAPITAL OUTLAY	(35,500)	182,021	407,457	142,342	138,850
TOTAL EXPENDITURES	4,767,482	5,062,586	5,700,412	5,879,348	5,586,739
OPERATION/MAINTENANCE PLANT					
SALARIES	1,056,693	836,985	955,065	968,348	971,454
BENEFITS	518,826	422,635	555,332	556,423	546,777
OPERATING EXPENSES	1,006,748	840,332	927,868	948,448	965,680
CAPITAL OUTLAY	50,841	-	9,900	-	-
TOTAL EXPENDITURES	2,633,108	2,099,952	2,448,165	2,473,219	2,483,911
SCHOLARSHIPS AND FELLOWSHIPS					
SALARIES	-	-	-	-	-
BENEFITS	-	-	-	-	-
OPERATING EXPENSES	3,404,881	3,435,041	3,189,644	3,156,944	3,169,967
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	3,404,881	3,435,041	3,189,644	3,156,944	3,169,967
SUB-TOTAL EXPENDITURES	**27,325,274**	**23,063,512**	**25,940,220**	**27,261,434**	**25,117,022**
EXPENDITURES BY SERIES:					
SALARIES	13,034,217	10,147,737	11,956,345	12,534,409	11,150,752
BENEFITS	5,322,366	4,288,351	5,466,905	5,664,917	5,235,542
OPERATING EXPENSES	8,535,982	8,325,214	8,064,560	8,795,501	8,564,578
CAPITAL OUTLAY	432,709	302,210	452,410	266,607	166,150
TOTAL EXPENDITURES	27,325,274	23,063,512	25,940,220	27,261,434	25,117,022
MANDATORY TRANSFERS	-	-	-	-	-
NON-MANDATORY TRANSFERS	878,398	3,630	(32,645)	16,984	(7,645)
TOTAL TRANSFERS	878,398	3,630	(32,645)	16,984	(7,645)
TOTAL PROGRAM EXP & TRANSFERS	**28,203,672**	**23,067,142**	**25,907,575**	**27,278,418**	**25,109,377**
AUXILIARY ENTERPRISES					
SALARIES	938,540	927,907	1,064,496	1,064,495	1,164,481
BENEFITS	513,865	504,682	659,715	667,227	679,520
OPERATING EXPENSES	2,353,624	2,723,766	2,610,197	2,757,212	2,974,421
CAPITAL OUTLAY	127,348	214,149	266,642	266,643	313,500
TOTAL EXPENDITURES	3,933,377	4,370,504	4,601,050	4,755,577	5,131,922
MANDATORY TRANSFERS	316,700	316,700	311,500	311,500	316,700
NON-MANDATORY TRANSFERS	-	-	-	-	-
TOTAL TRANSFERS	316,700	316,700	311,500	311,500	316,700
TOTAL AUXILIARY EXP & TRANSFERS	**4,250,077**	**4,687,204**	**4,912,550**	**5,067,077**	**5,448,622**
TOTAL CURRENT FUNDS EXP & TRANSFERS	**32,453,749**	**27,754,346**	**30,820,125**	**32,345,495**	**30,557,999**

BUDGET SUMMARY WCCC-21

UNRESTRICTED OPERATING FUND

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
REVENUE:					
TUITION & FEES	4,024,390	4,395,864	4,358,410	4,310,470	4,415,748
STATE APPROPRIATIONS	14,746,709	12,479,943	13,019,780	13,104,581	13,083,699
LOCAL APPROPRIATIONS	3,866,630	3,163,129	2,992,481	2,992,481	2,851,929
SALES & SERVICES/EDUCTNL ACTIVITIES	3,150	4,356	3,000	3,000	3,000
OTHER SOURCES	81,418	37,242	38,500	38,500	38,500
TRANSFERS	7,173	19,014	1,723,888	1,825,049	716,474
TOTAL OPERATING FUND REV & OTHER	**22,729,470**	**20,099,548**	**22,136,059**	**22,274,081**	**21,109,350**
EXPENDITURES BY PROGRAM:					
INSTRUCTION	9,797,063	6,975,910	9,345,795	9,339,522	8,604,984
INSTRUCTION-ABE,GED,ESL	52,447	50,032	55,125	55,125	68,688
INSTRUCTION-CONTINUING EDUCATION	315,609	262,868	346,265	346,265	268,456
PUBLIC SERVICE - COMMUNITY SERVICE	82,930	77,555	96,170	96,170	95,671
ACADEMIC SUPPORT	2,352,460	1,384,919	1,589,276	1,460,458	1,398,433
STUDENT SERVICES	2,498,092	2,336,273	2,661,285	2,842,500	2,840,641
INSTITUTIONAL SUPPORT	4,349,798	4,337,122	4,897,052	4,996,596	4,843,817
OPERATIONS & MAINTENANCE OF PLANT	2,629,286	2,095,055	2,441,227	2,466,281	2,476,973
SCHOLARSHIPS & FELLOWSHIPS	949,743	786,186	770,259	737,559	578,082
TOTAL EXPENDITURES	23,027,428	18,305,920	22,202,454	22,340,476	21,175,745
MANDATORY TRANSFERS	-	-	-	-	-
NON-MANDATORY TRANSFERS	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
TOTAL OPERATING FUND EXP & TRANSFERS	**23,027,428**	**18,305,920**	**22,202,454**	**22,340,476**	**21,175,745**
EXPENDITURES BY SERIES:					
SALARIES	12,378,846	9,575,584	11,714,312	11,795,139	10,892,628
BENEFITS	5,064,244	4,047,480	5,391,486	5,384,104	5,159,917
OPERATING EXPENSES	5,169,051	4,665,217	4,783,649	5,147,633	5,109,600
CAPITAL EXPENSES	415,287	17,639	313,007	13,600	13,600
TOTAL EXPENDITURES	23,027,428	18,305,920	22,202,454	22,340,476	21,175,745
MANDATORY TRANSFERS	-	-	-	-	-
NON-MANDATORY TRANSFERS	711,116	(66,400)	(66,395)	(66,395)	(66,395)
TOTAL TRANSFERS	711,116	(66,400)	(66,395)	(66,395)	(66,395)
TOTAL OPERATING FUND EXP & TRANSFERS	**23,738,544**	**18,239,520**	**22,136,059**	**22,274,081**	**21,109,350**
ANNUAL BALANCE	(1,009,074)	1,860,028	-	-	-

REVENUE WCCC-22

UNRESTRICTED OPERATING FUND

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
REVENUE:					
TUITION AND FEES					
CREDIT TUITION, IN-STATE	1,893,417	2,036,683	2,071,395	2,071,395	2,083,792
CREDIT TUITION, OUT-STATE	538,398	600,377	566,307	566,307	601,821
CREDIT TUITION, WUE	735,439	775,338	808,108	808,108	796,731
CONTINUING EDUCATION	62,935	86,930	120,500	120,500	91,000
COMMUNITY SERVICES	86,411	91,258	86,600	86,600	86,600
COURSE FEES	527,533	564,987	525,000	477,060	578,820
MISCELLANEOUS STUDENT FEES	180,257	240,291	180,500	180,500	176,984
TOTAL	4,024,390	4,395,864	4,358,410	4,310,470	4,415,748
STATE APPROPRIATIONS					
STATE AID APPROPRIATION	11,845,953	10,704,668	10,364,156	10,448,957	10,420,819
SUPPLEMENTAL APPROPRIATION	2,900,756	-	2,655,624	2,655,624	2,662,880
OTHER	-	1,775,275			
SALARY APPROPRIATION	-	-	-	-	-
TOTAL	14,746,709	12,479,943	13,019,780	13,104,581	13,083,699
LOCAL APPROPRIATIONS					
FOUR-MILL LEVY	3,432,359	2,576,626	2,560,481	2,560,481	2,419,929
MOTOR VEHICLE FEES	427,778	574,798	425,000	425,000	425,000
OTHER LOCAL REVENUE	6,493	11,705	7,000	7,000	7,000
TOTAL	3,866,630	3,163,129	2,992,481	2,992,481	2,851,929
SALES/SERVICES-EDUCATIONAL ACTIVITIES					
INSTRUCTION	3,150	4,356	3,000	3,000	3,000
RESEARCH	-	-	-	-	-
PUBLIC SERVICE	-	-	-	-	-
OTHER	-	-	-	-	-
TOTAL	3,150	4,356	3,000	3,000	3,000
OTHER SOURCES					
GATE RECEIPTS	4,367	4,781	4,000	4,000	4,000
INVESTMENT INCOME	23,600	17,219	16,000	16,000	16,000
INTEREST ON STUDENT ACCTS	8,191	5,291	10,000	10,000	10,000
MISCELLANEOUS DEPOSITS	45,260	9,951	8,500	8,500	8,500
TOTAL	81,418	37,242	38,500	38,500	38,500
TOTAL REVENUE	22,722,297	20,080,534	20,412,171	20,449,032	20,392,876
OTHER FUNDING SOURCES:					
CARRYOVER		-	1,713,888	1,815,049	712,974
TRANSFERS	5,000	17,054	2,000	2,000	1,500
OTHER	2,173	1,960	8,000	8,000	2,000
TOTAL OTHER	7,173	19,014	1,723,888	1,825,049	716,474
TOTAL OPERATING FUND REVENUE & OTHER	**22,729,470**	**20,099,548**	**22,136,059**	**22,274,081**	**21,109,350**

EXPENDITURES WCCC-23

UNRESTRICTED OPERATING FUND

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
EXPENDITURES AND FUNDING, BY PROGRAM					
INSTRUCTION--ALL OTHER					
SALARIES	6,708,503	4,671,099	6,166,812	6,157,694	5,594,840
BENEFITS	2,520,775	1,814,040	2,570,245	2,570,710	2,434,042
OPERATING EXPENSES	531,809	482,588	603,638	606,518	571,502
CAPITAL OUTLAY	35,976	8,183	5,100	4,600	4,600
TOTAL EXPENDITURES	9,797,063	6,975,910	9,345,795	9,339,522	8,604,984
INSTRUCTION--ABE,GED,ESL					
SALARIES	29,463	29,378	31,831	31,831	47,368
BENEFITS	11,663	12,802	14,398	14,398	17,030
OPERATING EXPENSES	11,321	7,852	8,896	8,896	4,290
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	52,447	50,032	55,125	55,125	68,688
INSTRUCTION-CONTINUING EDUCATION					
SALARIES	164,844	136,925	188,930	188,930	138,578
BENEFITS	72,586	56,150	88,593	88,593	55,398
OPERATING EXPENSES	78,179	69,793	68,742	68,742	74,480
CAPITAL EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	315,609	262,868	346,265	346,265	268,456
PUBLIC SERVICE--COMMUNITY SERVICE					
SALARIES	3,850	3,525	4,355	4,355	4,317
BENEFITS	3,228	2,154	2,184	2,184	2,777
OPERATING EXPENSES	75,852	71,876	89,631	89,631	88,577
CAPITAL EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	82,930	77,555	96,170	96,170	95,671
ACADEMIC SUPPORT					
SALARIES	989,977	583,724	738,127	656,299	630,628
BENEFITS	423,416	274,862	386,066	334,078	292,297
OPERATING EXPENSES	629,300	517,313	441,083	461,081	466,508
CAPITAL EXPENSES	309,767	9,020	24,000	9,000	9,000
TOTAL EXPENDITURES	2,352,460	1,384,919	1,589,276	1,460,458	1,398,433
STUDENT SERVICES					
SALARIES	1,258,342	1,122,399	1,272,976	1,359,547	1,372,848
BENEFITS	618,543	558,787	674,241	725,804	717,165
OPERATING EXPENSES	613,319	655,097	709,568	757,149	750,628
CAPITAL EXPENSES	7,888	(10)	4,500	-	-
TOTAL EXPENDITURES	2,498,092	2,336,273	2,661,285	2,842,500	2,840,641
INSTITUTIONAL SUPPORT					
SALARIES	2,170,996	2,196,445	2,363,154	2,435,073	2,139,533
BENEFITS	895,207	906,049	1,100,427	1,091,914	1,094,431
OPERATING EXPENSES	1,272,780	1,234,181	1,163,964	1,469,609	1,609,853
CAPITAL EXPENSES	10,815	447	269,507	-	-
TOTAL EXPENDITURES	4,349,798	4,337,122	4,897,052	4,996,596	4,843,817
OPERATION/MAINTENANCE PLANT					
SALARIES	1,052,871	832,088	948,127	961,410	964,516
BENEFITS	518,826	422,635	555,332	556,423	546,777
OPERATING EXPENSES	1,006,748	840,332	927,868	948,448	965,680
CAPITAL EXPENSES	50,841	-	9,900	-	-
TOTAL EXPENDITURES	2,629,286	2,095,055	2,441,227	2,466,281	2,476,973

EXPENDITURES WCCC-23

UNRESTRICTED OPERATING FUND

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
SCHOLARSHIPS AND FELLOWSHIPS					
OPERATING EXPENSES	949,743	786,186	770,259	737,559	578,082
CAPITAL EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	949,743	786,186	770,259	737,559	578,082
TOTAL EXPENDITURES	23,027,428	18,305,920	22,202,454	22,340,476	21,175,745
NON-MANDATORY TRANSFERS	711,116	(66,400)	(66,395)	(66,395)	(66,395)
TOTAL EXPENSES & TRANSFERS	**23,738,544**	**18,239,520**	**22,136,059**	**22,274,081**	**21,109,350**
EXPENDITURES BY SERIES					
SALARIES	12,378,846	9,575,584	11,714,312	11,795,139	10,892,628
BENEFITS	5,064,244	4,047,480	5,391,486	5,384,104	5,159,917
OPERATING EXPENSES	5,169,051	4,665,217	4,783,649	5,147,633	5,109,600
CAPITAL EXPENSES	415,287	17,639	313,007	13,600	13,600
TOTAL EXPENDITURES	23,027,428	18,305,920	22,202,454	22,340,476	21,175,745

BUDGET SUMMARY WCCC-31

UNRESTRICTED AUXILIARY FUND

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
REVENUE:					
STATE SUPL - HEALTH INSURANCE	335,639	329,613	360,991	360,991	394,676
SALES & SERVICES/AUXILIARY ENTERPRISES	4,447,499	4,154,777	4,257,023	4,411,550	4,718,705
OTHER SOURCES	7,616	7,992	8,000	8,000	8,000
TOTAL REVENUE	4,790,754	4,492,382	4,626,014	4,780,541	5,121,381
OTHER FUNDING SOURCES:					
CARRYOVER	-	-	97,836	97,836	200,000
STUDENT FEES	68,246	183,797	150,000	150,000	84,641
TRANSFERS	135,500	32,000	32,000	32,000	32,000
OTHER	-	-	-	-	-
TOTAL OTHER	203,746	215,797	279,836	279,836	316,641
TOTAL AUXILIARY FUND REVENUE & OTHER	**4,994,500**	**4,708,179**	**4,905,850**	**5,060,377**	**5,438,022**
EXPENDITURES BY PROGRAM:					
AUXILIARY ENTERPRISES, STUDENT	3,771,846	4,085,412	4,401,434	4,401,435	4,505,470
AUXILIARY ENTERPRISES, FACULTY/STAFF	456,418	586,253	504,416	658,942	615,852
TOTAL EXPENDITURES	4,228,264	4,671,665	4,905,850	5,060,377	5,121,322
MANDATORY TRANSFERS	316,700	316,700	311,500	311,500	316,700
NON-MANDATORY TRANSFERS	-	-	-	-	-
TOTAL TRANSFERS	316,700	316,700	311,500	311,500	316,700
TOTAL AUXILIARY FUND EXP & TRANSFERS	**4,544,964**	**4,988,365**	**5,217,350**	**5,371,877**	**5,438,022**
EXPENDITURES BY SERIES:					
SALARIES	931,319	912,368	1,057,796	1,057,795	1,153,881
BENEFITS	513,865	504,682	659,715	667,227	679,520
OPERATING EXPENSES	2,353,624	2,723,766	2,610,197	2,757,212	2,974,421
CAPITAL OUTLAY	127,348	214,149	266,642	266,643	313,500
TOTAL EXPENDITURES BY SERIES	3,926,156	4,354,965	4,594,350	4,748,877	5,121,322
MANDATORY TRANSFERS	316,700	316,700	311,500	311,500	316,700
NON-MANDATORY TRANSFERS	-	-	-	-	-
TOTAL TRANSFERS	316,700	316,700	311,500	311,500	316,700
TOTAL AUXILIARY FUND EXP & TRANSFERS	**4,242,856**	**4,671,665**	**4,905,850**	**5,060,377**	**5,438,022**
ANNUAL BALANCE	751,644	36,514	-	-	-

REVENUE WCCC-32

UNRESTRICTED AUXILIARY FUND

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
REVENUE:					
STATE SUP - HEALTH INSURANCE	335,639	329,613	360,991	360,991	394,676
SALES/SERVICES--AUXILIARY ENTERPRISES					
RESIDENCE HALLS	1,350,374	1,518,545	1,480,004	1,480,004	1,626,920
FOOD SERVICE	2,075,784	1,485,653	1,447,869	1,447,869	1,548,214
TRAPPER VILLAGE APARTMENTS	81,896	103,542	94,080	94,080	104,383
TRAPPER VILLAGE WEST APARTMENTS	316,948	314,903	367,465	367,465	357,001
BOOKSTORE	11,795	10,939	11,700	11,700	11,700
CHILD CARE CENTER	66,735	107,366	175,000	175,000	200,000
STUDENT HEALTH SERVICES	1,560	730	500	500	500
STUDENT ASSISTANCE					65,054
STABLING	76,112	71,641	95,500	95,500	85,500
FITNESS CENTER	63,544	35,053	118,942	118,942	143,056
FOOD SERVICE - FIELD CAMP	114,037	71,086	82,000	82,000	99,961
PRINTING SERVICES	115,494	106,972	143,126	143,126	134,326
MOTOR POOL	32,967	194,703	102,827	257,354	246,080
SUMMER CONFERENCES	111,496	104,230	100,850	100,850	70,850
COLLEGE FARM	5,160	5,160	5,160	5,160	5,160
LIVESTOCK	23,597	24,254	32,000	32,000	20,000
TOTAL SALES/SERVICES	4,447,499	4,154,777	4,257,023	4,411,550	4,718,705
OTHER SOURCES					
INVESTMENT INCOME	7,616	7,992	8,000	8,000	8,000
MISCELLANEOUS DEPOSITS	-	-	-	-	-
TOTAL OTHER	7,616	7,992	8,000	8,000	8,000
TOTAL REVENUE	4,790,754	4,492,382	4,626,014	4,780,541	5,121,381
OTHER FUNDING SOURCES:					
CARRYOVER	-	-	97,836	97,836	200,000
STUDENT FEES	68,246	183,797	150,000	150,000	84,641
TRANSFERS	135,500	32,000	32,000	32,000	32,000
OTHER	-	-	-	-	-
TOTAL OTHER	203,746	215,797	279,836	279,836	316,641
TOTAL AUXILIARY FUND REVENUE & OTHER	**4,994,500**	**4,708,179**	**4,905,850**	**5,060,377**	**5,438,022**

EXPENDITURES WCCC-33

UNRESTRICTED AUXILIARY FUND

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
EXPENDITURES AND FUNDING, BY PROGRAM					
STUDENT--RESIDENCE HALLS					
SALARIES	449,143	406,218	473,938	473,937	450,771
BENEFITS	250,597	217,484	271,480	271,480	260,084
OPERATING EXPENSES	582,411	650,012	621,410	621,410	729,465
CAPITAL OUTLAY	18,340	27,093	75,122	75,122	75,000
MANDATORY TRANSFERS	173,909	241,900	236,700	236,700	316,700
TOTAL EXPENDITURES	1,474,400	1,542,707	1,678,650	1,678,649	1,832,020
STUDENT--FOOD SERVICE					
SALARIES	(1,705)	47,290	52,021	52,021	53,164
BENEFITS	5,361	34,840	43,373	43,373	42,579
OPERATING EXPENSES	1,250,407	1,413,608	1,353,424	1,353,424	1,454,119
CAPITAL OUTLAY	54,864	15,699	25,000	25,000	25,000
MANDATORY TRANSFERS	78,378	-	-	-	-
TOTAL EXPENDITURES	1,387,305	1,511,437	1,473,818	1,473,818	1,574,862
STUDENT--TRAPPER VILLAGE MAIN APTS					
SALARIES	-	-	1,550	1,550	1,550
BENEFITS	-	-	-	-	-
OPERATING EXPENSES	32,900	31,043	48,235	48,235	87,833
CAPITAL OUTLAY	8,337	5,529	14,295	14,295	15,000
MANDATORY TRANSFERS	29,613	30,000	30,000	30,000	-
TOTAL EXPENDITURES	70,850	66,572	94,080	94,080	104,383
STUDENT--TRAPPER VILLAGE WEST APTS					
SALARIES	73,361	67,700	98,830	98,830	109,337
BENEFITS	50,448	46,279	71,954	71,954	59,414
OPERATING EXPENSES	174,617	236,605	214,969	214,969	211,645
CAPITAL OUTLAY	26,567	134,182	118,060	118,061	161,385
MANDATORY TRANSFERS	-	10,000	10,000	10,000	-
TOTAL EXPENDITURES	324,993	494,766	513,813	513,814	541,781
STUDENT--BOOKSTORE					
SALARIES	-	-	-	-	-
BENEFITS	-	-	-	-	-
OPERATING EXPENSES	11,515	9,796	11,700	11,700	11,700
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	11,515	9,796	11,700	11,700	11,700
STUDENT--CHILD CARE CENTER					
SALARIES	137,795	127,635	147,378	147,378	152,994
BENEFITS	82,940	95,885	137,858	137,858	132,913
OPERATING EXPENSES	6,254	6,982	10,220	10,220	27,093
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	226,989	230,502	295,456	295,456	313,000
STUDENT--STUDENT HEALTH SERVICES					
SALARIES	55,184	42,692	56,247	56,247	56,247
BENEFITS	31,109	22,273	34,638	34,638	26,800
OPERATING EXPENSES	6,849	7,184	26,530	26,531	11,873
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	93,142	72,149	117,415	117,416	94,920
STUDENT--STABLING					
SALARIES	22,841	13,308	14,518	14,518	15,818
BENEFITS	8,946	5,303	6,226	6,226	6,093
OPERATING EXPENSES	50,475	43,605	76,066	76,066	64,900
CAPITAL OUTLAY	342	604	750	750	750
TOTAL EXPENDITURES	82,604	62,820	97,560	97,560	87,561
STUDENT--FITNESS CENTER					
SALARIES	60,879	49,102	59,100	59,100	86,207
BENEFITS	30,292	22,287	32,667	32,667	59,256
OPERATING EXPENSES	4,017	4,808	6,750	6,750	6,750
CAPITAL OUTLAY	4,860	18,466	20,425	20,425	27,875
TOTAL EXPENDITURES	100,048	94,663	118,942	118,942	180,088
STUDENT--STUDENT ASSISTANCE					
SALARIES	-	-	-	-	52,955
BENEFITS	-	-	-	-	27,890
OPERATING EXPENSES	-	-	-	-	1,010
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	81,855

EXPENDITURES WCCC-33

UNRESTRICTED AUXILIARY FUND

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
FACULTY/STAFF--FIELD CAMP FOOD SERVICE					
SALARIES	36,501	32,242	18,467	18,467	36,467
BENEFITS	9,422	8,042	8,544	8,544	8,656
OPERATING EXPENSES	67,064	46,155	57,933	57,933	57,914
CAPITAL OUTLAY	1,377	1,276	490	490	990
TOTAL EXPENDITURES	114,364	87,715	85,434	85,434	104,027
FACULTY/STAFF--PRINTING SERVICES					
SALARIES	77,715	63,028	68,210	68,210	68,834
BENEFITS	43,250	40,529	49,185	49,185	48,164
OPERATING EXPENSES	45,543	41,597	53,750	53,750	45,738
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	166,508	145,154	171,145	171,145	162,736
FACULTY/STAFF--MOTOR POOL					
SALARIES	-	45,748	49,537	49,537	49,537
BENEFITS	-	10,474	3,790	11,302	6,141
OPERATING EXPENSES	14,592	121,790	49,500	196,514	190,401
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	14,592	178,012	102,827	257,353	246,079
FACULTY/STAFF--SUMMER CONFERENCES					
SALARIES	19,605	17,405	18,000	18,000	20,000
BENEFITS	1,500	1,286			1,530
OPERATING EXPENSES	64,334	74,886	48,050	48,050	49,320
CAPITAL OUTLAY	-	-	-	-	-
MANDATORY TRANSFERS	34,800	34,800	34,800	34,800	-
TOTAL EXPENDITURES	120,239	128,377	100,850	100,850	70,850
FACULTY/STAFF--COLLEGE FARM					
SALARIES	-	-	-	-	-
BENEFITS	-	-	-	-	-
OPERATING EXPENSES	2,163	4,735	5,160	5,160	5,160
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	2,163	4,735	5,160	5,160	5,160
FACULTY/STAFF--LIVESTOCK					
SALARIES	-	-	-	-	-
BENEFITS	-		-	-	-
OPERATING EXPENSES	40,483	30,960	26,500	26,500	19,500
CAPITAL OUTLAY	12,661	11,300	12,500	12,500	7,500
TOTAL EXPENDITURES	53,144	42,260	39,000	39,000	27,000
SUB-TOTAL EXPENDITURES	4,242,856	4,354,965	4,594,350	4,748,877	5,121,322
MANDATORY TRANSFERS	316,700	316,700	311,500	311,500	316,700
NON-MANDATORY TRANSFERS	-	-	-	-	-
TOTAL TRANSFERS	316,700	316,700	311,500	311,500	316,700
TOTAL AUXILIARY FUND EXP & TRANSFERS	**4,559,556**	**4,671,665**	**4,905,850**	**5,060,377**	**5,438,022**
EXPENDITURES BY SERIES:					
SALARIES	931,319	912,368	1,057,796	1,057,795	1,153,881
BENEFITS	513,865	504,682	659,715	667,227	679,520
OPERATING EXPENSES	2,353,624	2,723,766	2,610,197	2,757,212	2,974,421
CAPITAL OUTLAY	127,348	214,149	266,642	266,643	313,500
TOTAL EXPENDITURES BY SERIES	3,926,156	4,354,965	4,594,350	4,748,877	5,121,322

BUDGET SUMMARY WCCC-41

UNRESTRICTED ONE-MILL FUND

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
REVENUE:					
LOCAL APPROPRIATIONS	1,152,680	790,007	744,120	744,120	708,982
INTEREST AND OTHER	14,840	13,279	10,000	88,392	10,000
TOTAL 1-MIL REVENUE	**1,167,520**	**803,286**	**754,120**	**832,512**	**718,982**
EXPENDITURES BY PROGRAM:					
INSTRUCTION	-	-	-	-	-
PUBLIC SERVICE	-	-	-	-	-
ACADEMIC SUPPORT	6,768	3,770	7,310	7,310	7,310
STUDENT SERVICES	-	-	-	-	-
INSTITUTIONAL SUPPORT	347,300	676,843	713,060	791,452	652,922
SCHOLARSHIPS & FELLOWSHIPS	-	-	-	-	-
TOTAL EXPENDITURES	354,068	680,613	720,370	798,762	660,232
MANDATORY TRANSFERS	-	-	-	-	-
NON-MANDATORY TRANSFERS	125,500	33,750	33,750	33,750	58,750
TOTAL TRANSFERS	125,500	33,750	33,750	33,750	58,750
TOTAL EXPENDITURES AND TRANSFERS	**479,568**	**714,363**	**754,120**	**832,512**	**718,982**
EXPENDITURES BY SERIES:					
SALARIES	19,333	17,272	20,673	30,673	20,673
BENEFITS	1,636	1,952	434	434	1,671
OPERATING EXPENSES	387,008	489,875	582,263	647,263	520,888
CAPITAL OUTLAY	(53,909)	171,514	117,000	120,392	117,000
TOTAL EXPENDITURES BY SERIES	354,068	680,613	720,370	798,762	660,232
MANDATORY TRANSFERS	-	-	-	-	-
NON-MANDATORY TRANSFERS	125,500	33,750	33,750	33,750	58,750
TOTAL TRANSFERS	125,500	33,750	33,750	33,750	58,750
TOTAL EXPENDITURES AND TRANSFERS	**479,568**	**714,363**	**754,120**	**832,512**	**718,982**
ANNUAL BALANCE	687,952	88,923	-	-	-

REVENUE WCCC-42

UNRESTRICTED ONE-MILL FUND

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
REVENUE:					
LOCAL APPROPRIATIONS					
MILL LEVY					
OPTIONAL MILL	858,087	644,156	640,120	640,120	604,982
MOTOR VEHICLE FEES	105,585	142,925	102,000	102,000	102,000
OTHER LOCAL REVENUE	189,008	2,926	2,000	2,000	2,000
INVESTMENT INCOME	14,840	13,279	10,000	10,000	10,000
TOTAL	1,167,520	803,286	754,120	754,120	718,982
OTHER FUNDING SOURCES:					
CARRYOVER				78,392	
TRANSFERS					
OTHER	-	-	-	-	-
TOTAL OTHER	-	-	-	78,392	-
TOTAL REVENUE AND OTHER	**1,167,520**	**803,286**	**754,120**	**832,512**	**718,982**

EXPENDITURES WCCC-43

UNRESTRICTED ONE-MILL FUND

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
EXPENDITURES AND FUNDING, BY PROGRAM					
INSTRUCTION	-	-	-	-	-
SALARIES	-	-	-	-	-
BENEFITS	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
PUBLIC SERVICE	-	-	-	-	-
SALARIES	-	-	-	-	-
BENEFITS	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
ACADEMIC SUPPORT					
SALARIES	1,200	1,200	-	-	-
BENEFITS	98	98	-	-	-
OPERATING EXPENSES	5,470	2,472	7,310	7,310	7,310
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	6,768	3,770	7,310	7,310	7,310
STUDENT SERVICES	-	-	-	-	-
SALARIES	-	-	-	-	-
BENEFITS	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
INSTITUTIONAL SUPPORT					
SALARIES	18,133	16,072	20,673	30,673	20,673
BENEFITS	1,538	1,854	434	434	1,671
OPERATING EXPENSES	381,538	487,403	574,953	639,953	513,578
CAPITAL OUTLAY	(53,909)	171,514	117,000	120,392	117,000
TOTAL EXPENDITURES	347,300	676,843	713,060	791,452	652,922
SCHOLARSHIPS AND FELLOWSHIPS					
OPERATING EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
SUB-TOTAL EXPENDITURES	354,068	680,613	720,370	798,762	660,232
MANDATORY TRANSFERS	-	-	-	-	-
NONMANDATORY TRANSFERS	125,500	33,750	33,750	33,750	58,750
TOTAL TRANSFERS	125,500	33,750	33,750	33,750	58,750
TOTAL EXPENDITURES & TRANSFERS	**479,568**	**714,363**	**754,120**	**832,512**	**718,982**
EXPENDITURES BY SERIES:					
SALARIES	19,333	17,272	20,673	30,673	20,673
BENEFITS	1,636	1,952	434	434	1,671
OPERATING EXPENSES	387,008	489,875	582,263	647,263	520,888
CAPITAL OUTLAY	(53,909)	171,514	117,000	120,392	117,000
TOTAL EXPENDITURES	354,068	680,613	720,370	798,762	660,232

BUDGET SUMMARY WCCC-61

RESTRICTED CURRENT FUNDS

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
REVENUE:					
FEDERAL GRANTS AND CONTRACTS	2,579,804	2,425,262	1,819,191	2,750,390	1,831,191
STATE GRANTS AND CONTRACTS	834,542	1,012,404	700,000	830,473	890,000
STATE SUPPL INSURANCE	58,597	64,611	34,101	34,102	34,101
LOCAL GRANTS AND CONTRACTS	-	-	-	-	-
PRIVATE GIFTS/GRANTS/CONTRACTS	520,290	414,164	381,250	444,510	445,030
ENDOWMENT INCOME	34,420	23,566	20,873	29,254	24,541
TOTAL REVENUE	4,027,653	3,940,007	2,955,415	4,088,729	3,224,863
OTHER FUNDING SOURCES:					
CARRYOVER	-	12,614	-	21,114	-
TRANSFERS	64,748	48,464	57,500	57,500	55,500
OTHER	13,802	11,134	11,181	11,182	11,282
TOTAL OTHER	78,550	72,212	68,681	89,796	66,782
TOTAL RESTRICTED FUND REVENUE & OTHER	**4,106,203**	**4,012,219**	**3,024,096**	**4,178,525**	**3,291,645**
EXPENDITURES BY PROGRAM:					
INSTRUCTION	587,768	586,447	291,773	718,192	295,042
RESEARCH - PROJECTS	1,968	3,454	-	12,031	-
PUBLIC SERVICE	25,868	21,694	6,270	31,126	4,420
ACADEMIC SUPPORT	218,452	238,341	123,355	163,355	175,110
STUDENT SERVICES	582,346	528,124	79,375	679,869	117,650
INSTITUTIONAL SUPPORT	70,384	48,621	90,300	91,300	90,000
OPERATING & MAINTENANCE	3,822	4,897	6,938	6,938	6,938
SCHOLARSHIPS & FELLOWSHIPS	2,455,138	2,648,855	2,419,385	2,419,385	2,591,885
TOTAL EXPENDITURES	3,945,746	4,080,433	3,017,396	4,122,196	3,281,045
AUXILIARY FEDERAL WORKSTUDY	7,221	15,539	6,700	6,700	10,600
MANDATORY TRANSFERS	-	-	-	-	-
NON-MANDATORY TRANSFERS	41,782	36,280	-	49,629	-
TOTAL TRANSFERS	41,782	36,280	-	49,629	-
TOTAL RESTRICTED FUNDS EXP & TRANSFERS	**3,994,749**	**4,132,252**	**3,024,096**	**4,178,525**	**3,291,645**
EXPENDITURES BY SERIES:					
SALARIES	643,259	572,144	228,060	705,963	248,051
BENEFITS	256,486	239,200	74,985	279,333	73,954
OPERATING EXPENSES	2,979,923	3,170,491	2,698,648	3,000,214	2,934,090
CAPITAL OUTLAY	71,331	114,137	22,403	131,355	35,550
TOTAL EXPENDITURES	3,950,999	4,095,972	3,024,096	4,116,865	3,291,645
MANDATORY TRANSFERS	-	-	-	-	-
NON-MANDATORY TRANSFERS	41,782	36,280	-	49,629	-
TOTAL TRANSFERS	41,782	36,280	-	49,629	-
TOTAL RESTRICTED FUNDS EXP & TRANSFERS	**3,992,781**	**4,132,252**	**3,024,096**	**4,166,494**	**3,291,645**
ANNUAL BALANCE	111,454	(120,033)	-	-	-

REVENUE WCCC-62

RESTRICTED CURRENT FUNDS

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
REVENUE:					
FEDERAL GRANTS AND CONTRACTS	2,579,804	2,425,262	1,819,191	2,750,390	1,831,191
STATE GRANTS AND CONTRACTS	834,542	1,012,404	700,000	830,473	890,000
STATE SUPPL INSURANCE	58,597	64,611	34,101	34,102	34,101
LOCAL GRANTS AND CONTRACTS	-	-	-	-	-
BOCES/BOCHES					
PRIVATE GIFTS/GRANTS/CONTRACTS	520,290	414,164	381,250	444,510	445,030
ENDOWMENT INCOME	34,420	23,566	20,873	29,254	24,541
TOTAL REVENUE	4,027,653	3,940,007	2,955,415	4,088,729	3,224,863
OTHER FUNDING SOURCES:					
CARRYOVER	-	12,614	-	21,114	-
TRANSFERS	64,748	48,464	57,500	57,500	55,500
OTHER	13,802	11,134	11,181	11,182	11,282
TOTAL OTHER	78,550	72,212	68,681	89,796	66,782
TOTAL RESTRICTED FUNDS REVENUE AND OTHER	**4,106,203**	**4,012,219**	**3,024,096**	**4,178,525**	**3,291,645**

EXPENDITURES WCCC-63

RESTRICTED CURRENT FUNDS

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
EXPENDITURES AND FUNDING, BY PROGRAM					
INSTRUCTION--ALL OTHER					
SALARIES	304,335	242,941	166,838	298,921	161,338
BENEFITS	111,230	109,027	64,963	91,830	64,465
OPERATING EXPENSES	108,505	131,650	59,219	218,736	56,239
CAPITAL OUTLAY	63,698	102,829	753	108,705	13,000
TOTAL EXPENDITURES	587,768	586,447	291,773	718,192	295,042
RESEARCH - PROJECTS					
SALARIES	1,828	1,723	-	9,334	-
BENEFITS	140	280	-	1,046	-
OPERATING EXPENSES		370	-	391	-
CAPITAL OUTLAY	-	1,081	-	1,260	-
TOTAL EXPENDITURES	1,968	3,454	-	12,031	-
PUBLIC SERVICE--ALL OTHER					
SALARIES	10,247	8,260	1,509	18,794	-
BENEFITS	1,282	1,504	395	3,757	-
OPERATING EXPENSES	14,339	11,930	4,366	8,575	4,420
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	25,868	21,694	6,270	31,126	4,420
ACADEMIC SUPPORT					
SALARIES	20,516	29,264	3,900	33,900	3,000
BENEFITS	3,361	3,283		2,375	
OPERATING EXPENSES	194,536	205,627	118,755	126,380	171,410
CAPITAL OUTLAY	39	167	700	700	700
TOTAL EXPENDITURES	218,452	238,341	123,355	163,355	175,110
STUDENT SERVICES					
SALARIES	254,640	244,440	10,450	308,985	37,450
BENEFITS	129,845	117,041	200	171,944	153
OPERATING EXPENSES	197,861	166,643	68,725	198,940	80,047
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	582,346	528,124	79,375	679,869	117,650
INSTITUTIONAL SUPPORT					
SALARIES	42,478	25,080	31,725	31,725	28,725
BENEFITS	10,768	8,065	9,427	9,427	9,336
OPERATING EXPENSES	9,544	5,416	28,198	28,198	30,089
CAPITAL OUTLAY	7,594	10,060	20,950	21,950	21,850
TOTAL EXPENDITURES	70,384	48,621	90,300	91,300	90,000
OPERATION/MAINTENANCE PLANT					
SALARIES	3,822	4,897	6,938	6,938	6,938
BENEFITS	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-
CAPITAL EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	3,822	4,897	6,938	6,938	6,938
SCHOLARSHIPS AND FELLOWSHIPS					
SALARIES	-	-	-	-	-
BENEFITS	-	-	-	-	-
OPERATING EXPENSES	2,455,138	2,648,855	2,419,385	2,419,385	2,591,885
CAPITAL EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	2,455,138	2,648,855	2,419,385	2,419,385	2,591,885
AUXILIARY FEDERAL WORKSTUDY					
SALARIES	7,221	15,539	6,700	6,700	10,600
BENEFITS	-	-	-	-	-
TOTAL EXPENDITURES	7,221	15,539	6,700	6,700	10,600
SUB-TOTAL EXPENDITURES	3,952,967	4,095,972	3,024,096	4,128,896	3,291,645
MANDATORY TRANSFERS					
NON-MANDATORY TRANSFERS	41,782	36,280	-	49,629	-
TOTAL TRANSFERS	41,782	36,280	-	49,629	-
TOTAL RESTRICTED FUNDS EXP & TRANSFER	**3,994,749**	**4,132,252**	**3,024,096**	**4,178,525**	**3,291,645**

BUDGET SUMMARY WCCC-04

PLANT FUNDS

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
REVENUE:					
STUDENT FEES	-	-	191,585	191,585	184,690
FEDERAL APPROPRIATIONS	-	-	-	-	-
STATE APPROPRIATIONS	1,081,599	969,116	696,400	696,400	605,934
INVESTMENT INCOME	13,967	14,142	8,500	8,500	8,500
OTHER	2,024,036	215,398	-	-	-
TOTAL REVENUE	3,119,602	1,198,656	896,485	896,485	799,124
OTHER FUNDING SOURCES:					
CARRYOVER	-	-	-	-	-
BORROWINGS	-	-	-	-	-
TRANSFERS	316,700	-	-	-	-
OTHER	57,943	7,881	-	-	-
TOTAL OTHER	374,643	7,881	-	-	-
TOTAL PLANT FUNDS REVENUE & OTHER	**3,494,245**	**1,206,537**	**896,485**	**896,485**	**799,124**
EXPENDITURES BY PROGRAM:					
REMODELING	1,631,865	1,125,223	821,485	821,485	719,124
OTHER	132,318	316,700	75,000	75,000	80,000
TOTAL EXPENDITURES	1,764,183	1,441,923	896,485	896,485	799,124
MANDATORY TRANSFERS	-	-	-	-	-
NON-MANDATORY TRANSFERS	499,745	-	-	-	-
TOTAL TRANSFERS	499,745	-	-	-	-
TOTAL PLANT FUNDS EXPENSE & TRANSFERS	**2,263,928**	**1,441,923**	**896,485**	**896,485**	**799,124**
ANNUAL BALANCE	1,230,317	(235,386)	-	-	-

REVENUE WCCC-05

PLANT FUNDS

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
REVENUE:					
STUDENT FEES	-	-	191,585	191,585	184,690
DEBT SERVICE	-	-	-	-	-
FEDERAL APPROPRIATIONS	-	-	-	-	-
STATE APPROPRIATIONS					
SUPPLEMENTAL APPROPRIATION	1,081,599	969,116	600,000	600,000	605,934
MINERAL SEVERANCE	-	-	96,400	96,400	-
INVESTMENT INCOME	13,967	14,142	8,500	8,500	8,500
OTHER	2,024,036	215,398	-	-	-
TOTAL REVENUE	3,119,602	1,198,656	896,485	896,485	799,124
OTHER FUNDING SOURCES:					
CARRYOVER	-	-	-	-	-
BORROWINGS					
EXTERNAL AGENCIES	-	-	-	-	-
OTHER FUNDS	-	-	-	-	-
TRANSFERS	316,700	-	-	-	-
OTHER	57,943	7,881	-	-	-
TOTAL OTHER	374,643	7,881	-	-	-
TOTAL PLANT FUNDS REVENUE & OTHER	**3,494,245**	**1,206,537**	**896,485**	**896,485**	**799,124**

EXPENDITURES WCCC-06

PLANT FUNDS

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
EXPENDITURES BY PROGRAM					
REMODELING					
CAPITAL OUTLAY	1,631,865	1,125,223	821,485	821,485	719,124
OTHER	-	-	-	-	-
TOTAL EXPENDITURES	1,631,865	1,125,223	821,485	821,485	719,124
OTHER					
SALARIES	-	-	-	-	-
BENEFITS	-	-	-	-	-
OPERATING EXPENSE	-	-	-	-	-
OTHER	132,318	316,700	75,000	75,000	80,000
TOTAL EXPENDITURES	132,318	316,700	75,000	75,000	80,000
SUB-TOTAL EXPENDITURES	1,764,183	1,441,923	896,485	896,485	799,124
MANDATORY TRANSFERS	499,745	-	-	-	-
NON-MANDATORY TRANSFERS	-	-	-	-	-
TOTAL TRANSFERS	499,745	-	-	-	-
TOTAL PLANT EXP AND TRANSFERS	**2,263,928**	**1,441,923**	**896,485**	**896,485**	**799,124**

BUDGET SUMMARY
ENDOWMENT FUNDS

WCCC-07

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
REVENUE:					
ENDOWMENT REVENUES	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-
OTHER FUNDING SOURCES:					
CARRYOVER	-	-	-	-	-
TRANSFERS	-	-	-	-	-
OTHER	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-
TOTAL ENDOWMENT REVENUE & OTHER	**-**	**-**	**-**	**-**	**-**
EXPENDITURES BY PROGRAM:					
ENDOWED SCHOLARSHIPS AND TECHNOLOGY	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
MANDATORY TRANSFERS	-	-	-	-	-
NON-MANDATORY TRANSFERS	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
TOTAL ENDOWMENT EXP. & TRANSFERS	**-**	**-**	**-**	**-**	**-**
ANNUAL BALANCE	-	-	-	-	-

REVENUE WCCC-08

ENDOWMENT FUNDS

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
REVENUE:					
INVESTMENT INCOME	-	-	-	-	-
HATHAWAY ENDOWED CHAIR	-	-	-	-	-
CHALLENGE MATCH APPROPRIATION	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-
OTHER FUNDING SOURCES:					
CARRYOVER	-	-	-	-	-
TRANSFERS	-	-	-	-	-
OTHER	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-
TOTAL ENDOWMENT REVENUE & OTHER	**-**	**-**	**-**	**-**	**-**

EXPENDITURES WCCC-09

ENDOWMENT FUNDS

	FINAL ACTUAL 2015-2016	YTD ACTUAL 2016-2017	ADOPTED BUDGET 2016-2017	ADJUSTED BUDGET 2016-2017	APPROVED BUDGET 2017-2018
EXPENDITURES BY PROGRAM					
SALARIES	-	-	-	-	-
BENEFITS	-	-	-	-	-
OPERATING EXPENSE	-	-	-	-	-
OTHER	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
MANDATORY TRANSFERS	-	-	-	-	-
NON-MANDATORY TRANSFERS	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
TOTAL ENDOWMENT EXP. AND TRANSFERS	**-**	**-**	**-**	**-**	**-**

DEBT SUMMARY
REFUNDING NOTE

WCCC-11

NAME OF ISSUE	ISSUE DATE	DATE DUE	INTEREST RATE	AMOUNT OF ISSUE	BALANCE OUTSTANDING JUNE 30, 2016	RETIREMENT THIS PERIOD	INTEREST DUE THIS PERIOD
Lease Revenue Refunding Note							
2015 Issue	7/2015	6/2033	2.560%	4,480,000	4,282,270	204,067	115,962
TOTAL REQUIRED				4,480,000	4,282,270	204,067	115,962

STATEMENT OF BORROWING CAPACITY
July 1, 2017

Assessed Valuation of Park County for Budget Year (Estimated)		604,982,133
Debit Limit 4% of Assessed Valuation		24,199,285
Less: General Obligation Bond Principal Outstanding	-	
Less: Cash Balance on Hand for Payment of Bond Principal	-	
Outstanding General Obligation Bonds Minus Cash Balance		-
Legal Debt Margin		24,199,285

Supplemental Schedules

Northwest College
Fiscal Year 2018
Reserve/Carryover Utilization by Division

	2018
Instructional Early Retirement - Payout	162,415
Instructional Course Fee - timing correction	10,920
Total Instructional Division	**173,335**
Academic Support Early Retirement - Payout	45,752
Total Academic Support Division	**45,752**
Total Student Services Division	**-**
Total Athletics	**-**
Institutional Early Retirement - Payout	51,837
Total Institutional Division	**51,837**
Physical Plant Early Retirement - Payout	62,830
Deferred Building Maintenance- Field Camp Carryover	24,328
Total Physical Plant	**87,158**
Scholarships One Time Only-Athletics	73,267
Total Scholarships	**73,267**
One-time Carryover Utilization	**95,000**
One-time Only Enrollment Growth	**186,625**
Northwest College Usage of Reserves/Carryover	**712,974**

Northwest College
Budget Summary By Category and Fund
Fiscal Year 6/30/2018

	Unrestricted Operating Fund 10	Community & Continuing Education Funds 14,15	Total Unrestricted Operating Fund Funds 10,14,15	One Mill Fund Fund 11	Auxillary Fund Fund 12
Revenue					
State Support	898	(21,780)	(20,882)	-	**33,685**
Local Revenue	(120,022)	(20,530)	(140,552)	**(35,138)**	-
Tuition & Fees	134,778		134,778	-	-
Tuition - Continuing Ed.		(29,500)	(29,500)		
Room & Board	-	-	-	-	**247,100**
Student Fees	-	-	-	-	**(305)**
Carryover	(1,108,575)		(1,108,575)	**(78,392)**	**102,164**
Support	-	-	-	-	**25,000**
Transfers	-	-	-	-	-
Other Revenue	-	-	-	-	**(29,999)**
Total Revenue by Fund	**(1,092,921)**	**(71,810)**	**(1,164,731)**	**(113,530)**	**377,645**
Expenses					
Salaries	(853,479)	(49,032)	(902,511)	(10,000)	96,086
Benefits	(191,092)	(33,095)	(224,187)	1,237	12,293
Operating Expenses	(48,350)	10,317	(38,033)	(126,375)	217,209
Capital Outlay	-		-	(3,392)	46,857
Nonmandatory Transfer	-		-	25,000	-
Mandatory Transfer	-		-	-	5,200
Total Expenses by Fund	**(1,092,921)**	**(71,810)**	**(1,164,731)**	**(113,530)**	**377,645**

Northwest College
Summary of Reserves by WCCC Category

Unrestricted Operating Budget WCCC 2 Series	
Reserves July 1, 2016	2,685,701
Estimated Net Loss FY 2017	(37,177)
Estimated June 30, 2017 Reserves	2,648,524
2018 Budget Reserve Usage	(712,974)
Estimated Reserves at June 30, 2018	1,935,550

Unrestricted One Mill WCCC 4 Series	
Reserves July 1, 2016	3,506,706
Estimated Net Income FY 2017	88,923
Estimated June 30, 2017 Reserves	3,595,629
2018 Budget Reserve Usage	-
Estimated Reserves at June 30, 2018	3,595,629

Unrestricted Auxiliary Fund WCCC 3 Series	
Reserves July 1, 2016	1,020,248
Estimated Net Income FY 2017	(95,012)
Estimated June 30, 2017 Reserves	925,236
2018 Budget Reserve Usage	-
Estimated Reserves at June 30, 2018	925,236

Plant Funds WCCC 04, 05, & 06	
Net Assets July 1, 2016	4,953,271
Estimated Net Income FY 2017	66,380
Estimated June 30, 2017 Reserves	5,019,651
2018 Budget Reserve Usage	-
Estimated Reserves at June 30, 2018	5,019,651
General Plant	1,310,904
Major Maintenance	1,445,922
Auxiliary Depreciation	1,295,034
Emergency/Contingency	967,791
	5,019,651