

Community College District's Preliminary Budget

FOR

Fiscal Year Beginning July 1, 2016 and Ending June 30, 2017

NORTHWEST COLLEGE

To be voted on by
The Northwest College Board of Trustees July 11, 2016

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.

TABLE OF CONTENTS

| | |
|---|-------|
| Budget Narrative..... | 3-7 |
| Budget Adjustments | 8-9 |
| Notice of Public Hearing..... | 10 |
| Expenditure Authority Resolution..... | 11 |
| Resolution To Provide Income..... | 12 |
| Budget Areas By Series..... | 13-14 |
| Visual Comparison of Budgeted Revenue and Expense..... | 15-17 |
| Schedule of Employee Salaries | 18 |
| Total Current Funds Summary (01, 02, & 03 series) | |
| Annual Budget Summary..... | 19 |
| Budget Detail - Revenue..... | 20-21 |
| Budget Detail - Expense..... | 22-23 |
| Current Funds - Sub-Budgets: | |
| Unrestricted Operating Fund (WCCC 2 series) | |
| Annual Budget Summary..... | 24 |
| Budget Detail - Revenue..... | 25 |
| Budget Detail - Expense..... | 26-27 |
| Unrestricted Auxiliary Fund (WCCC 3 series) | |
| Annual Budget Summary..... | 28 |
| Budget Detail - Revenue..... | 29 |
| Budget Detail - Expense..... | 30-31 |
| Unrestricted One Mill Fund (WCCC 4 series) | |
| Annual Budget Summary..... | 32 |
| Budget Detail - Revenue..... | 33 |
| Budget Detail - Expense..... | 34 |
| Restricted Current Funds (WCCC 6 series) | |
| Annual Budget Summary..... | 35 |
| Budget Detail - Revenue..... | 36 |
| Budget Detail - Expense..... | 37 |
| Plant Funds (WCCC 04, 05, & 06 series) | |
| Annual Budget Summary..... | 38 |
| Budget Detail - Revenue..... | 39 |
| Budget Detail - Expense..... | 40 |
| Endowment Funds (WCCC 07, 08, & 09 series) | |
| Annual Budget Summary..... | 41 |
| Budget Detail - Revenue..... | 42 |
| Budget Detail - Expense..... | 43 |
| Debt Service - Revenue Bonds | |
| Refunding Note Summary..... | 44 |
| Statement of Borrowing Capacity..... | 45 |
| Supplemental Schedules | |
| Summary of Budget Reductions..... | 46 |
| Budget Reduction by Category by Fund..... | 47 |
| Reserve Utilization by Division..... | 48 |
| Fiscal Year 2017 Transfer of Expenses Between Division..... | 49 |

BUDGET NARRATIVE FISCAL 2016-2017 BUDGET

We are presenting the final annual budget for fiscal year 2017, which is the first year of the 2017-2018 biennium. This budget was developed to meet specific priorities and targets guided by the mission and vision of the institution. The budget was developed through a shared governance effort, commissioned by President Hicswa, and comprised of faculty, staff and administration, budget managers, and the budget committee. Each division was presented with budget workbooks and reduction goals that aligned with the current funding percentage for their divisions or funds. Divisions were asked to review all expenditures, collect data, develop criteria and utilize benchmarking as a framework to determine budget recommendations. These priorities were strongly tempered by the downward trend in state appropriations and local levy revenue projections for the upcoming biennium and beyond.

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 starting 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 still be allocated using enrollment (i.e. the participation metric). The application of all these 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 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 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 currently estimated to lose \$1.8 million over the biennium. Revenue projections for one mill funds are also estimated to drop by \$460,000 over the biennium. After all final levies are provided the commission will recalculate the funding formula to reflect new local levy, final appropriation and recapture allocations.

Tuition revenue and enrollment declines have slowed but are projected to finish slightly down at \$85,000 for FY2016. Although applications are up overall, this seems to be a national trend and actual attendance is not tracking proportionate to applications. With this in mind, we have projected flat attendance, and utilized FY2016 actual enrollments to align revenue with enrollment category (in state, WUE, or out of state). The Wyoming Commission did approve increases for FY2017 at \$6.00 for in-state, \$9.00 for WUE, and \$18.00 for out of state students.

This combined with decreased course and mandatory fee revenue is estimated to provide approximately \$170,000 in net additional revenue.

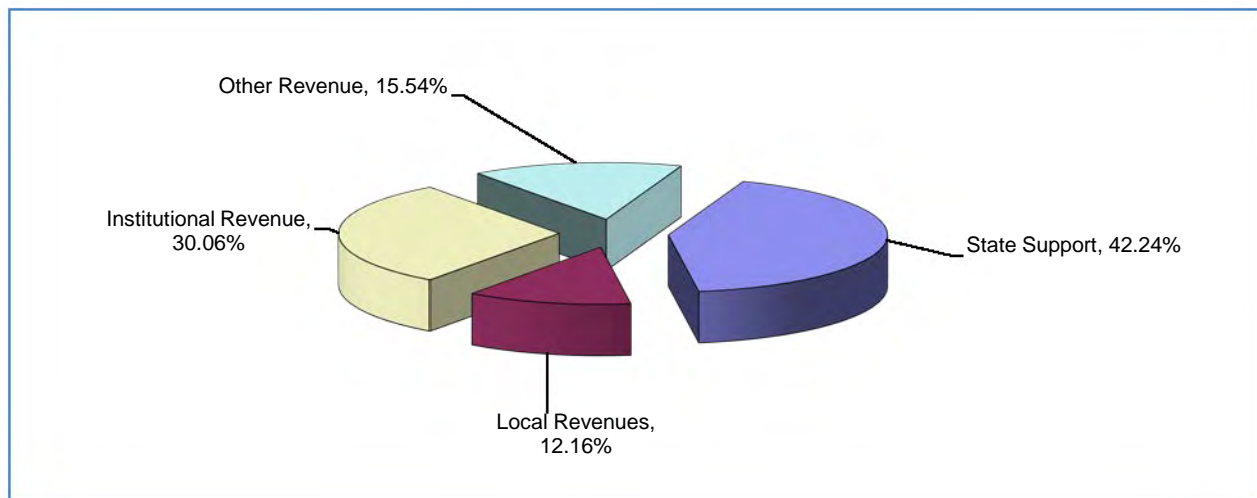
Health insurance appropriations have been reduced but are still projected to be mostly funded as long as college staff remains the same or is reduced. Retirement appropriations are not fully funded and each college will have to absorb the funding shortfall. Northwest College will lose approximately \$60,000 for the biennium. This does not include the projected loss of reimbursement for the retirement shift from employer to employee. For FY17, Northwest College has budgeted to absorb this shift (approximately \$20,000) for our employees. The College will cover the cost and will be reviewed annually for continuation. WyIN funding is anticipated to be fully funded for FY2017 and FY2018 unless cuts exceed current reserves.

Overall, Northwest College is expected to see an overall reduction in state and local levy operating revenues of approximately \$4.6 million dollars for the next fiscal biennium - FY2017 and FY2018. This projection is based on available information as of June 28, 2016. 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 FY2017. Currently, Northwest College is projected to receive less than \$58,000 in recapture.

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. When comparing the size and strength of the college, in financial terms, with comparable institutions, these figures are the commonly accepted by NACUBO basis for such comparison.

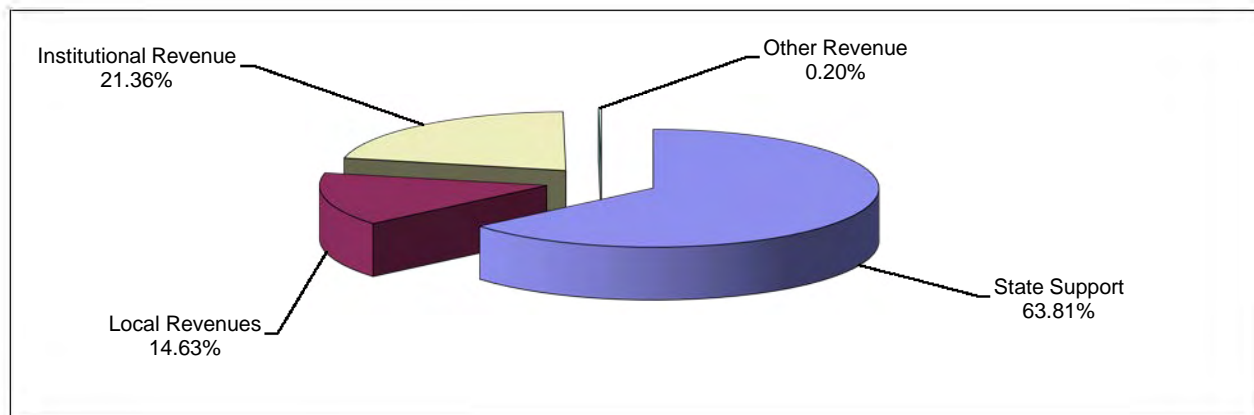
Current fund revenues are subdivided into four categories of sources; state support (general and area specific support and ABE/GED/ESL), local revenue (four-mill, motor vehicle, and one-mill levy), institutional revenue (tuition, fees, and auxiliary revenues), and other revenue (gate receipts, investment income, misc. deposits, restricted revenue, and carryover). The percentages from each of these categories for the FY2017 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 FY2017 budget are listed below:



Unrestricted Revenue

We are anticipating a decrease in our block State appropriation of approximately \$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 \$2.56 million for the 4-mill levy and \$640,000 for the 1-mill levy for FY2017. The County has predicted a \$200 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 are anticipated to increase by about \$200,000. 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 FY2017 at \$6 per credit hour. Continued analysis of all course and student fees is planned for FY2017.

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 FY2017 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 by 6% for FY2017. Food rates were increased by various amounts per meal plan to offset anticipated inflationary increases and stabilize meal plan shifts due to shifts in enrollments. All Auxiliary Fund areas were budgeted to maximize revenues and still remain affordable to our students. The Learning and Care Center will be open to the public starting July 1st to serve our community like other centers around the state. Current center rates will be increased to align with regional rates. Support lines for FY2017 have been reduced and will continue to be reviewed for potential elimination. The Learning and Care Center support was reduced by \$75,000, Fitness Center and Print services were eliminated, Livestock was reduced by \$5,000 and other lines took 25% reductions (music camp, gallery, magazine, cable, and writers series). A full review of all auxiliaries has been completed and budget changes have been made. Additional staffing changes are under review in order to address Fair Labor Standards Act changes. Carry over funds have been committed to Trapper Village West to address remodeling improvements. Finally, Student Senate fees will be increased by \$4.00 per credit with a cap at 15 credits. This will align revenues with expenditures after many years of inflationary decay. Students supported the increase to cover those services and activities that are important to the student body.

Additional Budget Information

This budget for the fiscal year of 2016-2017 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 2017 budget to historical budget information. All historic information is subject to change during the annual year end close process and which includes evaluating the College's reserves to ensure compliance with Wyoming State Statute. The columns on each budgetary statement, from right to left, represent:

1. Tentative 2017 fiscal year budget, beginning July 1, 2016 and ending June 30, 2017.
2. Prior 2016 fiscal year budget, including all board-approved adjustments prior to the year-end close adjustments which could result in an additional budget adjustments which would require Board of Trustees approval. Budget adjustments are normally made on a quarterly basis. The most recent budget adjustments were approved by the Board at their March 2016 board meeting.
3. Prior 2016 fiscal year budget, as originally adopted by the Board of Trustees, July 13, 2015.
4. Year to Date Actual Revenues and Expenses for the 2016 fiscal year. These balances are prior to any year end close adjustments.
5. Final, Audited Revenues and Expenses for the 2015 fiscal year.

In addition to the format based upon NACUBO guidelines, we have included Supplemental Schedules to provide additional information for the users of the College's Budget. These are designed to provide the user with additional information regarding decisions made to transfer expenditures between the College's Divisions and Funds, summary of reductions by divisions, summary of one time only use of college reserves to fund fiscal year 2017 and a summary of reductions by select revenue and expense categories. The items described above are included in the Schedule of Transfers Between Divisions, Summary of Budget Reductions, Reserve Utilization by Division and Budget Reductions by Category and Fund.

ADJUSTMENTS MADE FOR THE BUDGET YEAR 2017

UNRESTRICTED OPERATING FUNDS

| FUNDS 10, 14 & 15 BUDGET SERIES 21, 22, 23 | | | |
|--|-------------------|-------------------|------------------|
| | Revenue | Salary & Ben | Oper Exp |
| PRIOR YEAR 2016 ENDING BUDGET | 22,789,420 | 17,100,283 | 5,689,137 |
| Tuition & Fees | 168,878 | | |
| State Appropriation | (1,239,345) | | |
| Supplemental Appropriation(Benefit Reimb) | (395,285) | | |
| Local Appropriation | (896,085) | | |
| Other Sources - reserve utilization | 1,702,388 | | |
| Community Service | 3,088 | | |
| Continuing Education-Workforce | 3,000 | | |
| Total New Revenue | (653,361) | | |
| Held position reductions | | 158,750 | |
| Benefits(holds net state increases) | | (153,235) | |
| Retention Incentive Payments | | - | |
| Total Salary & Benefits | | 5,515 | |
| INSTRUCTION PROGRAM | | | ▼ ▼ ▼ |
| Budget reductions | | | 19,256 |
| ABE, GED, ESL | | | (2,429) |
| Continuing Education | | | (20,689) |
| sub-total | | | (3,862) |
| PUBLIC SERVICE-COMMUNITY SERVICE | | | ▼ ▼ ▼ |
| Budget reductions | | | (3,624) |
| ACADEMIC SUPPORT PROGRAM | | | ▼ ▼ ▼ |
| Budget reductions | | | (391,300) |
| sub-total | | | (391,300) |
| STUDENT SERVICES PROGRAM | | | ▼ ▼ ▼ |
| Budget reductions | | | 74,169 |
| sub-total | | | 74,169 |
| INSTITUTIONAL SUPPORT PROGRAM | | | ▼ ▼ ▼ |
| Budget reductions | | | 95,128 |
| sub-total | | | 95,128 |
| PLANT ADMINISTRATION PROGRAM | | | ▼ ▼ ▼ |
| Budget reductions | | | (275,387) |
| sub-total | | | (275,387) |
| INSTITUTIONAL SCHOLARSHIP PROGRAM | | | ▼ ▼ ▼ |
| Scholarships transferred to the Foundation | | | (154,000) |
| sub-total | | | (154,000) |
| Total New Revenue | (653,361) | | |
| Total New Expense | | 5,515 | (658,876) |
| Subtotal by category | 22,136,059 | 17,105,798 | 5,030,261 |
| TOTAL 2017 BUDGET | 22,136,059 | 22,136,059 | |

**ADJUSTMENTS MADE FOR THE BUDGET YEAR 2017
UNRESTRICTED CURRENT FUNDS**

| ONE MILL FUND 11 BUDGET SERIES 41, 42, 43 | | | |
|--|------------------|----------------|------------------|
| | Revenue | Salary & Ben | Oper Exp |
| PRIOR YEAR 2016 ENDING BUDGET | 983,641 | 15,990 | 967,651 |
| Local Appropriations | (229,521) | | |
| Other Sources Revenue | - | | |
| Total New Revenue | (229,521) | | |
| Salary & Benefit Aggregate | | | |
| INSTITUTIONAL SUPPORT PROGRAM | | 5,117 | (142,888) |
| Transfers - Support lines | | | (91,750) |
| | | | |
| | | | |
| | | | |
| Change in Budget | (229,521) | 5,117 | (234,638) |
| Subtotal by category | 754,120 | 21,107 | 733,013 |
| TOTAL 2017 BUDGET | 754,120 | 754,120 | |

| AUXILIARY FUND 12 BUDGET SERIES 31, 32, 33 | | | |
|---|------------------|------------------|------------------|
| | Revenue | Salary & Ben | Oper Exp |
| PRIOR YEAR 2016 ENDING BUDGET | 4,663,875 | 1,432,302 | 3,231,573 |
| Residence Halls | 112,454 | 41,438 | (65,444) |
| Food Service | (75,976) | 79,530 | (53,588) |
| Trapper Village Apartments | (3,545) | (457) | (3,474) |
| Trapper Village West Appartments | 18,020 | 63,096 | 55,820 |
| Bookstore | (1,300) | - | (1,300) |
| Child Care Services | 92,000 | 57,349 | 3,148 |
| Student Health Services | (1,000) | (15) | 13,633 |
| Stabling | (5,250) | (13,522) | 4,357 |
| Fitness Center | 109,942 | 11,470 | (2,910) |
| Food Service - Field Camp | (2,000) | (175) | (1,832) |
| Printing Services | 6,126 | (4,832) | 1,346 |
| Motor Pool | 68,827 | 53,327 | 15,500 |
| Summer Conferences | (850) | (2,000) | 1,150 |
| College Farm | (440) | | (440) |
| Livestock | (1,000) | | (4,000) |
| Carry Over | 2,836 | | |
| Other | - | | |
| Transfers & Student Fees | (128,833) | | (5,200) |
| State Supl Approp - Health Ins | 51,964 | | |
| | | | |
| Change in Budget | 241,975 | 285,209 | (43,234) |
| Subtotal by category | 4,905,850 | 1,717,511 | 3,188,339 |
| Total 2017 Budget | 4,905,850 | 4,905,850 | |

Notice is hereby given that a public hearing on the proposed budget for Northwest College for the 2016-17 fiscal year ending June 30, 2017, which is now being considered by the Board of Trustees, will be held at Northwest College, Powell, Wyoming on the 11th day of July 11, 2016 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 | 8,688,771 | 27,309,519 | 35,998,290 | 3,191,781 | 30,501,300 |
| Plant Funds | 4,607,209 | 896,485 | 5,503,694 | -0- | 896,485 |
| *Four mils must be levied against the college district valuation. Motor Vehicle, and optional one mil included. | | | | | |

Published:
Powell Tribune
Cody Enterprise

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

WHEREAS, on the 11th day of July, 2016, 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, 2017.

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, 2017.

BE IT FURTHER RESOLVED, that the following appropriations be made for the 2017 fiscal year ending June 30, 2017, and that the expenditures be limited to the amount appropriated herein.

Dated this 11th day of July, 2016.

EXPENDITURE AUTHORITY

Attest:

Carolyn Banks
Andra M. Ligon
John V. House
Mark S Wurgel

| | |
|---------------|----------------|
| CURRENT FUNDS | \$30,501,300 |
| PLANT FUNDS | <u>896,485</u> |
| TOTAL | \$31,397,785 |

WHEREAS, on the 11th day of July, 2016, this Board adopted a college budget for the 2017 fiscal year ending June 30, 2017 calling for the following appropriations:

| | |
|---------------|----------------|
| Current Funds | \$30,501,300 |
| Plant Funds | <u>896,485</u> |
| Total | \$31,397,785 |

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, 2017, as shown opposite each fund amounts to be raised by taxes.

Amount to be raised:

| | | |
|---------------|------------------|--------|
| Current Funds | \$2,560,481 | 4 mils |
| | <u>\$640,120</u> | 1 mil |
| | \$3,200,601 | 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, 2017.

Dated this 11th day of July, 2016.

Attest:

Carolyn Banks

Nada M. Lora

John A. Henske

Mark St. Angelo

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

| | | |
|---|---|---|
| Visual/Perf Arts: Art Music Graphic Arts | Humanities: Language English | Communication Division: Journalism Photography Speech Forensics Business Management |
| Social Science: Education Sociology History Political Science Anthropology Psychology | Life/Health Science: Nursing Biology Outdoor Education Physical Education Human Anatomy Microbiology Zoology Recreation Co-Op Botany | Ag & Tech Business Agriculture Equine Studies Animal Judging Greenhouse Farrier Science Show Team |
| Physical Science: Chemistry Engineering Math Physics Geology Astronomy Drafting Welding | Other: Extended Instr. - Cody/Meeteetse Extended Instr. - Washakie ABE/GED/ESL Faculty Salaries Summer Session Delta | |

ACADEMIC SUPPORT

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

STUDENT SERVICES

| | | |
|-----------------------------------|-------------------------|---------------------|
| Vice President of Student Service | Athletics: | Registrar |
| Student Success Program | -men's basketball | Intramurals |
| Enrollment Services | -women's basketball | Student Activities |
| International Recruiting | -women's volleyball | Student Orientation |
| | -rodeo | Student Employment |
| | -wrestling | |
| | -men's & women's Soccer | |

INSTITUTIONAL SUPPORT

| | | |
|-------------------------|---------------------|-------------------|
| President's Office | Printing Services | Computer Services |
| Administrative Services | College Relations | Web Site |
| College Services | College Development | Vehicle Pool |
| Campus Security | | |

OPERATIONS/MAINTENANCE OF PLANT

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

SCHOLARSHIPS & GRANTS

| | |
|----------------------|----------------------------------|
| Trapper Scholarships | Athletics & Program Scholarships |
|----------------------|----------------------------------|

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 2 1236380)

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 | |

ONE-MIL FUND Section Series 41, 42,43

ACADEMIC SUPPORT:

Faculty Development

INSTITUTIONAL SUPPORT:

| | |
|------------------------|--------------------------------|
| Board of Trustees | Classified Staff Development |
| General Expenditures* | Professional Staff Development |
| Employee Recruitment | Employee ADA Compliance |
| Accreditation Planning | President's Office |

*General Expenditures include but are not limited to; grievance officer salary & benefits, legal services, employee tuition waivers, support to other funds, vehicles and equipment.

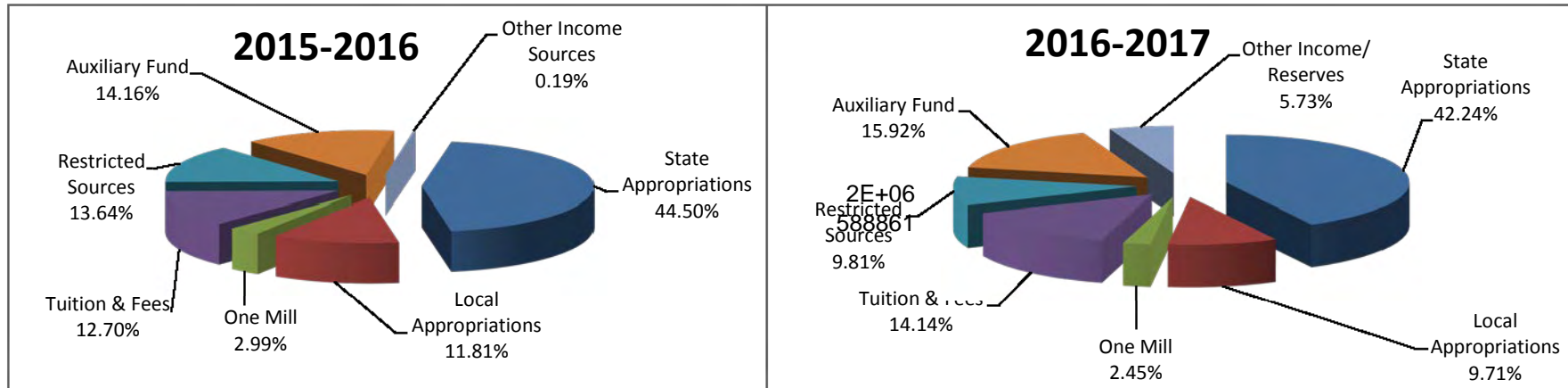
RESTRICTED CURRENT FUNDS Section Series 61, 62, 63

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

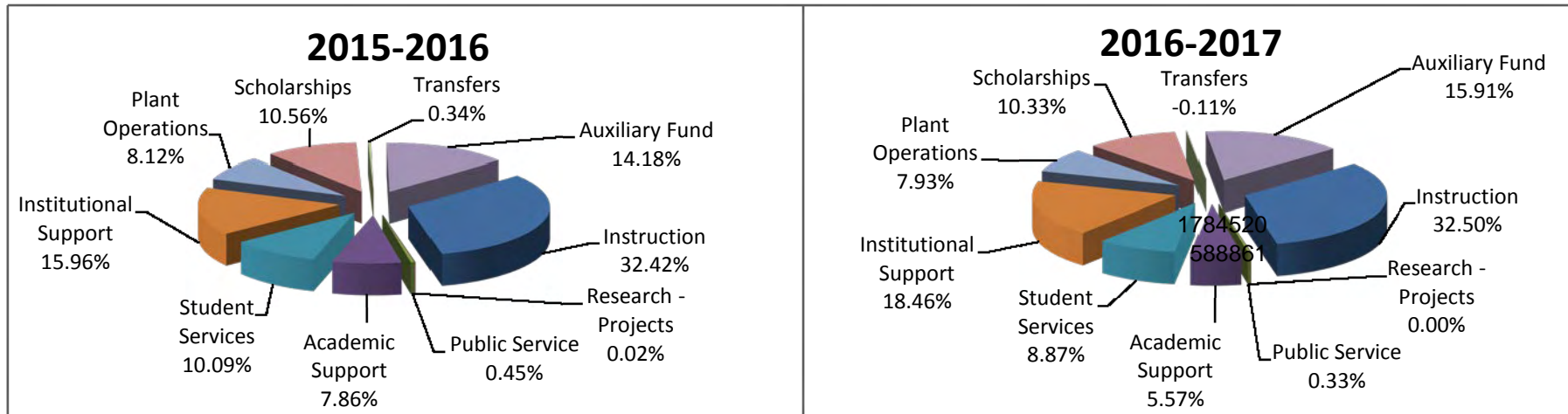
TOTAL CURRENT FUNDS REVENUES



| ITEM | ADJUSTED 2015-2016 BUDGET | PERCENT OF BUDGET |
|-------------------------------|---------------------------------|-------------------------|
| Current Funds Revenues | | |
| State Appropriations | \$ 14,654,410 | 44.50% |
| Local Appropriations | 3,888,566 | 11.81% |
| One Mill | 983,641 | 2.99% |
| Tuition & Fees | 4,183,445 | 12.70% |
| Restricted Sources | 4,492,932 | 13.64% |
| Auxiliary Fund | 4,663,875 | 14.16% |
| Other Income Sources | 63,000 | 0.19% |
| Total Revenues | \$ 32,929,868 | 100% |

| ITEM | APPROVED 2016-2017 BUDGET | PERCENT OF BUDGET |
|-------------------------------|---------------------------------|-------------------------|
| Current Funds Revenues | | |
| State Appropriations | \$ 13,019,780 | 42.24% |
| Local Appropriations | 2,992,481 | 9.71% |
| One Mill | 754,120 | 2.45% |
| Tuition & Fees | 4,358,410 | 14.14% |
| Restricted Sources | 3,024,096 | 9.81% |
| Auxiliary Fund | 4,905,850 | 15.92% |
| Other Income/Reserves | 1,765,388 | 5.73% |
| Total Revenues | \$ 30,820,125 | 100% |

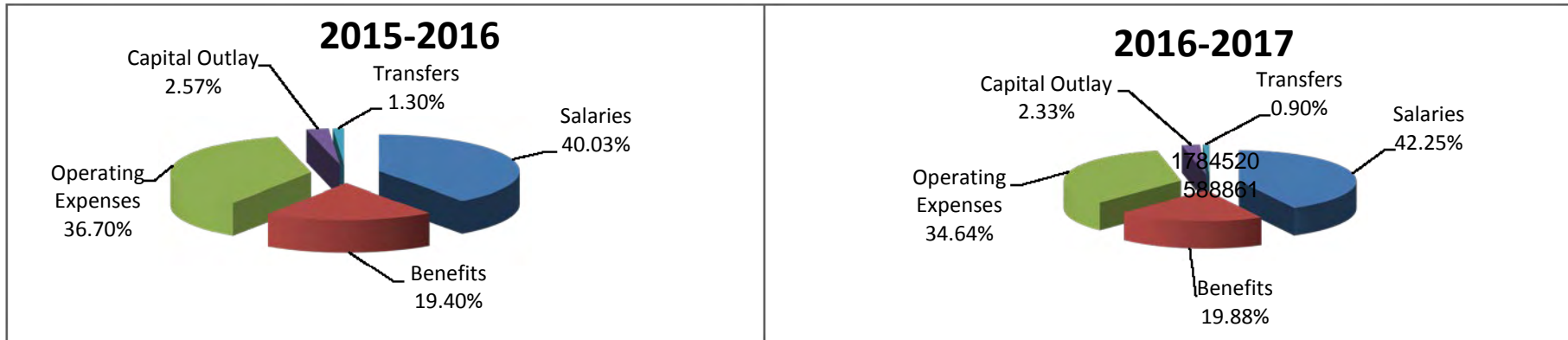
**CURRENT FUNDS
EXPENDITURES BY PROGRAM**



| ITEM | ADJUSTED 2015-2016 BUDGET | PERCENT OF BUDGET |
|--|---------------------------------|-------------------------|
| Current Funds Expenditures by Program | | |
| Instruction | \$ 10,676,539 | 32.42% |
| Research - Projects | \$ 7,000 | 0.02% |
| Public Service | 147,066 | 0.45% |
| Academic Support | 2,589,330 | 7.86% |
| Total Instructional Programs | \$ 13,419,935 | 40.75% |
| Student Services | \$ 3,323,986 | 10.09% |
| Institutional Support | 5,255,297 | 15.96% |
| Plant Operations | 2,672,593 | 8.12% |
| Scholarships | 3,476,644 | 10.56% |
| Transfers | 111,138 | 0.34% |
| Total Other Programs | 14,839,658 | 45.06% |
| Auxiliary Fund | 4,663,875 | 14.16% |
| Auxiliary Federal Workstudy | 6,400 | 0.02% |
| Total Auxiliary Fund | 4,670,275 | 14.18% |
| Total Expenditures by Program | \$ 32,929,868 | 100% |

| ITEM | APPROVED 2016-2017 BUDGET | PERCENT OF BUDGET |
|--|---------------------------------|-------------------------|
| Current Funds Expenditures by Program | | |
| Instruction | \$ 10,038,958 | 32.57% |
| Research - Projects | \$ - | 0.00% |
| Public Service | 102,440 | 0.33% |
| Academic Support | 1,719,941 | 5.58% |
| Total Instructional Programs | \$ 11,861,339 | 38.49% |
| Student Services | \$ 2,740,660 | 8.89% |
| Institutional Support | 5,700,412 | 18.50% |
| Plant Operations | 2,448,165 | 7.94% |
| Scholarships | 3,189,644 | 10.35% |
| Transfers | (32,645) | -0.11% |
| Total Other Programs | 14,046,235 | 45.57% |
| Auxiliary Fund | 4,905,850 | 15.92% |
| Auxiliary Federal Workstudy | 6,700 | 0.02% |
| Total Auxiliary Fund | 4,912,551 | 15.94% |
| Total Expenditures by Program | \$ 30,820,125 | 100% |

CURRENT FUNDS EXPENDITURES BY SERIES



| ITEM | ADJUSTED 2015-2016 BUDGET | PERCENT OF BUDGET |
|---|---------------------------------|-------------------------|
| Current Funds Expenditures by Series | | |
| Salaries | \$ 13,177,477 | 40.03% |
| Benefits | 6,388,657 | 19.40% |
| Operating Expenses | 12,082,106 | 36.70% |
| Capital Outlay | 846,790 | 2.57% |
| Transfers | 427,838 | 1.30% |
| Total Expenditures by Series | \$ 32,922,868 | 100% |

| ITEM | APPROVED 2016-2017 BUDGET | PERCENT OF BUDGET |
|---|---------------------------------|-------------------------|
| Current Funds Expenditures by Series | | |
| Salaries | \$ 13,020,841 | 42.25% |
| Benefits | 6,126,620 | 19.88% |
| Operating Expenses | 10,674,757 | 34.64% |
| Capital Outlay | 719,052 | 2.33% |
| Transfers | 278,855 | 0.90% |
| Total Expenditures by Series | \$ 30,820,125 | 100% |

Schedule of Employee Salaries

| | | 2015 | | 2016 | | 2017 | |
|--|-------------------|-------------------------|----------------------|-------------------------|----------------------|-------------------------|----------------------|
| | | Budgeted | | Budgeted | | Budgeted | |
| Group | Salary Ranges | # of Employees | Total Salary | # of Employees | Total Salary | # of Employees | Total Salary |
| Administrative | 70,000 - 79,999 | - | - | - | - | - | - |
| | 80,000 - 89,999 | - | - | - | - | - | - |
| | 90,000 - 99,999 | 1 | 90,500 | 1 | 90,500 | 1 | 90,500 |
| | 100,000 - 109,999 | 2 | 222,665 | 1 | 105,958 | 1 | 105,958 |
| | 110,000 - 149,999 | 1 | 117,731 | 2 | 234,439 | 2 | 234,439 |
| | 150,000 - 169,999 | 1 | 165,848 | 1 | 165,848 | 1 | 165,848 |
| | | <u>5</u> | <u>596,744</u> | <u>5</u> | <u>596,745</u> | <u>5</u> | <u>596,745</u> |
| Classified | | | | | | | |
| Part Time | 6,000 - 19,999 | 19 | 252,513 | 13 | 177,768 | 9 | 128,965 |
| Full Time | 20,000 - 29,999 | 32 | 829,175 | 30 | 770,552 | 39 | 1,002,980 |
| | 30,000 - 39,999 | 14 | 484,438 | 15 | 513,323 | 10 | 336,211 |
| | 40,000 - 49,999 | - | - | - | - | - | - |
| | | <u>65</u> | <u>1,566,126</u> | <u>58</u> | <u>1,461,643</u> | <u>58</u> | <u>1,468,156</u> |
| Faculty | | | | | | | |
| Part Time | 30,000 - 39,999 | - | - | - | - | - | - |
| Full Time | 40,000 - 49,999 | 1 | 41,148 | 4 | 182,474 | 3 | 140,322 |
| | 50,000 - 59,999 | 37 | 2,066,852 | 33 | 1,860,840 | 37 | 2,110,185 |
| | 60,000 - 69,999 | 26 | 1,665,235 | 29 | 1,850,816 | 25 | 1,599,398 |
| | 70,000 - 79,999 | 11 | 816,397 | 12 | 886,357 | 7 | 510,209 |
| | 80,000 - 89,999 | 6 | 504,713 | 1 | 82,231 | 2 | 166,167 |
| | 90,000 - 99,999 | - | - | - | - | - | - |
| | 100,000 - 109,999 | - | - | - | - | - | - |
| | | <u>81</u> | <u>5,094,345</u> | <u>79</u> | <u>4,862,718</u> | <u>74</u> | <u>4,526,281</u> |
| Professional | | | | | | | |
| Part Time | 4,000 - 4,999 | - | - | - | - | 1 | 4,510 |
| Full Time | 5,000 - 19,999 | 5 | 108,872 | 1 | 15,924 | 4 | 43,047 |
| | 20,000 - 29,999 | 5 | 135,093 | 4 | 105,317 | 4 | 99,765 |
| | 30,000 - 39,999 | 19 | 678,980 | 18 | 643,377 | 18 | 637,816 |
| | 40,000 - 49,999 | 37 | 1,662,901 | 36 | 1,609,756 | 33 | 1,507,745 |
| | 50,000 - 59,999 | 14 | 769,763 | 15 | 819,774 | 17 | 911,911 |
| | 60,000 - 69,999 | 4 | 249,316 | 4 | 249,316 | 6 | 372,811 |
| | 70,000 - 79,999 | 9 | 653,553 | 8 | 581,890 | 8 | 574,387 |
| | 80,000 - 89,000 | - | - | 1 | 86,155 | 1 | 86,155 |
| | | <u>93</u> | <u>4,258,478</u> | <u>87</u> | <u>4,111,509</u> | <u>92</u> | <u>4,238,147</u> |
| Total | | <u>244</u> | <u>\$ 11,515,693</u> | <u>229</u> | <u>\$ 11,032,615</u> | <u>229</u> | <u>\$ 10,829,329</u> |
| | | Average Budgeted Salary | | Average Budgeted Salary | | Average Budgeted Salary | |
| Administrative (without the President) | | 107,724 | | 107,724 | | 107,724 | |
| Classified | | 24,094 | | 25,201 | | 25,313 | |
| Faculty | | 62,893 | | 61,553 | | 61,173 | |
| Professional | | 44,222 | | 47,259 | | 45,148 | |

Part time employees are defined as less than 40 hours per week for the academic year.

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

BUDGET SUMMARY
TOTAL CURRENT FUNDS

WCCC-01

| | FINAL ACTUAL 2014-2015 | YTD ACTUAL 2015-2016 | ADOPTED BUDGET 2015-2016 | ADJUSTED BUDGET 2015-2016 | APPROVED BUDGET 2016-2017 |
|--|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| REVENUE: | | | | | |
| TUITION & FEES | 4,261,792 | 4,017,036 | 4,183,444 | 4,183,444 | 4,358,410 |
| STATE APPROPRIATIONS | 14,340,385 | 14,527,419 | 14,992,114 | 15,016,800 | 13,414,872 |
| LOCAL APPROPRIATIONS | 4,868,105 | 5,003,346 | 4,862,207 | 4,862,207 | 3,736,601 |
| SALES AND SERVICE EDUC ACTIVITIES | 3,568 | 3,150 | 3,000 | 3,000 | 3,000 |
| FEDERAL GRANTS AND CONTRACTS | 2,728,242 | 2,456,511 | 2,256,559 | 2,865,933 | 1,819,191 |
| STATE GRANTS AND CONTRACTS | 1,018,312 | 825,109 | 961,489 | 1,005,990 | 700,000 |
| LOCAL GRANTS AND CONTRACTS | - | - | 18,582 | 18,582 | - |
| PRIVATE GIFTS/GRANTS/CONTRACTS | 496,272 | 482,812 | 398,982 | 426,023 | 381,250 |
| ENDOWMENT INCOME | 25,787 | 30,027 | 25,473 | 28,064 | 20,873 |
| SALES & SERVICES/AUXILIARY ENTERPRISES | 3,984,940 | 3,678,582 | 3,941,015 | 3,941,015 | 4,257,023 |
| OTHER SOURCES | 88,462 | 95,035 | 65,000 | 65,000 | 56,500 |
| TOTAL REVENUE | 31,815,866 | 31,119,027 | 31,707,865 | 32,416,058 | 28,747,720 |
| OTHER FUNDING SOURCES: | | | | | |
| CARRYOVER | 13,623 | - | 187,426 | 104,896 | 1,811,724 |
| AUXILIARY STUDENT FEES | 68,659 | 68,246 | 95,000 | 175,333 | 150,000 |
| TRANSFERS | 155,922 | 137,994 | 215,199 | 215,199 | 91,500 |
| OTHER | 12,808 | 15,975 | 18,382 | 18,382 | 19,181 |
| TOTAL OTHER | 251,012 | 222,215 | 516,007 | 513,810 | 2,072,405 |
| TOTAL CURRENT FUNDS REVENUE & OTHER | 32,066,878 | 31,341,242 | 32,223,872 | 32,929,868 | 30,820,125 |
| EXPENDITURES BY PROGRAM: | | | | | |
| INSTRUCTION | 8,267,240 | 8,770,963 | 10,154,609 | 10,257,298 | 9,637,568 |
| INSTRUCTION--ABE,GED,ESL | 56,466 | 52,637 | 57,995 | 57,995 | 55,125 |
| INSTRUCTION--CONTINUING EDUCATION | 368,942 | 310,827 | 361,246 | 361,246 | 346,265 |
| RESEARCH - PROJECTS | - | 1,968 | - | 7,000 | - |
| PUBLIC SERVICE-COMMUNITY SERVICE | 118,694 | 65,862 | 100,512 | 100,511 | 96,170 |
| PUBLIC SERVICE-ALL OTHER | 55,022 | 25,586 | 46,555 | 46,555 | 6,270 |
| ACADEMIC SUPPORT | 2,564,587 | 2,450,110 | 2,574,399 | 2,589,330 | 1,719,941 |
| STUDENT SERVICES | 3,189,582 | 3,054,135 | 2,785,598 | 3,323,986 | 2,740,660 |
| INSTITUTIONAL SUPPORT | 4,547,196 | 5,053,553 | 5,255,296 | 5,255,297 | 5,700,412 |
| OPERATIONS & MAINTENANCE OF PLANT | 2,372,417 | 2,520,609 | 2,672,593 | 2,672,593 | 2,448,165 |
| SCHOLARSHIPS & FELLOWSHIPS | 3,686,860 | 3,369,086 | 3,476,644 | 3,476,644 | 3,189,644 |
| TOTAL EXPENDITURES | 25,227,007 | 25,675,336 | 27,485,446 | 28,148,455 | 25,940,220 |
| MANDATORY TRANSFERS | 50,000 | - | - | - | - |
| NON-MANDATORY TRANSFERS | 182,644 | 840,642 | 68,151 | 111,138 | (32,645) |
| TOTAL TRANSFERS | 232,644 | 840,642 | 68,151 | 111,138 | (32,645) |
| SUB-TOTAL EXPENSE & TRANSFERS | 25,459,651 | 26,515,978 | 27,553,597 | 28,259,593 | 25,907,575 |
| AUXILIARY ENTERPRISES | | | | | |
| EXPENDITURES | 3,963,688 | 3,704,186 | 4,353,575 | 4,353,575 | 4,601,050 |
| MANDATORY TRANSFERS | 391,417 | 316,700 | 316,700 | 316,700 | 311,500 |
| NON-MANDATORY TRANSFERS | - | - | - | - | - |
| TOTAL AUXILIARY EXP & TRANSFERS | 4,355,106 | 4,020,886 | 4,670,275 | 4,670,275 | 4,912,550 |
| TOTAL CURRENT FUNDS EXP & TRANSFERS | 29,814,756 | 30,536,864 | 32,223,872 | 32,929,868 | 30,820,125 |
| EXPENDITURES BY SERIES: | | | | | |
| SALARIES | 11,955,269 | 12,156,456 | 12,906,916 | 13,177,477 | 13,020,841 |
| BENEFITS | 5,266,005 | 5,576,518 | 6,225,501 | 6,388,657 | 6,126,620 |
| OPERATING EXPENSES | 11,372,718 | 10,837,360 | 11,864,188 | 12,082,106 | 10,674,757 |
| CAPITAL OUTLAY | 596,703 | 807,220 | 842,416 | 846,790 | 719,052 |
| TOTAL EXPENDITURES | 29,190,695 | 29,377,554 | 31,839,021 | 32,495,030 | 30,541,270 |
| MANDATORY TRANSFERS | 441,417 | 316,700 | 316,700 | 316,700 | 311,500 |
| NON-MANDATORY TRANSFERS | 182,644 | 840,642 | 68,151 | 111,138 | (32,645) |
| TOTAL TRANSFERS | 624,061 | 1,157,342 | 384,851 | 427,838 | 278,855 |
| TOTAL CURRENT FUNDS EXP & TRANSFERS | 29,814,756 | 30,534,896 | 32,223,872 | 32,922,868 | 30,820,125 |
| ANNUAL BALANCE | 2,252,122 | 804,378 | - | - | - |

REVENUE
TOTAL CURRENT FUNDS

WCCC-02

| | FINAL ACTUAL 2014-2015 | YTD ACTUAL 2015-2016 | ADOPTED BUDGET 2015-2016 | ADJUSTED BUDGET 2015-2016 | APPROVED BUDGET 2016-2017 |
|--|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| REVENUE: | | | | | |
| TUITION AND FEES | | | | | |
| CREDIT TUITION, IN-STATE | 1,812,266 | 1,893,937 | 1,784,520 | 1,784,520 | 2,071,395 |
| CREDIT TUITION, OUT-STATE | 606,745 | 538,398 | 588,861 | 588,861 | 566,307 |
| CREDIT TUITION, WUE | 895,042 | 735,439 | 869,618 | 869,618 | 808,108 |
| CONTINUING EDUCATION | 134,743 | 62,514 | 117,500 | 117,500 | 120,500 |
| COMMUNITY SERVICES | 80,776 | 78,886 | 83,512 | 83,512 | 86,600 |
| COURSE FEES | 546,427 | 528,310 | 558,933 | 558,933 | 525,000 |
| OTHER FEES | 185,794 | 179,552 | 180,500 | 180,500 | 180,500 |
| TOTAL | 4,261,792 | 4,017,036 | 4,183,444 | 4,183,444 | 4,358,410 |
| STATE APPROPRIATIONS | | | | | |
| STATE AID APPROPRIATION | 11,942,035 | 11,845,953 | 11,603,501 | 11,603,501 | 10,364,156 |
| SUPPLEMENTAL APPROPRIATION | 290,143 | 363,929 | 3,388,613 | 3,413,299 | 3,050,716 |
| MINERAL SEVERANCE | 2,108,207 | 2,317,537 | - | - | - |
| SALARY APPROP | - | - | - | - | - |
| TOTAL | 14,340,385 | 14,527,419 | 14,992,114 | 15,016,800 | 13,414,872 |
| LOCAL APPROPRIATIONS | | | | | |
| MILL LEVY | | | | | |
| FOUR-MIL | 3,472,835 | 3,420,171 | 3,478,566 | 3,478,566 | 2,560,481 |
| OPTIONAL MIL(S) | 868,212 | 855,040 | 869,641 | 869,641 | 640,120 |
| MOTOR VEHICLE FEES | 518,103 | 533,363 | 502,000 | 502,000 | 527,000 |
| OTHER LOCAL REVENUE | 8,955 | 194,772 | 12,000 | 12,000 | 9,000 |
| TOTAL | 4,868,105 | 5,003,346 | 4,862,207 | 4,862,207 | 3,736,601 |
| SALES AND SERVICE EDUC ACTIVITIES | | | | | |
| | 3,568 | 3,150 | 3,000 | 3,000 | 3,000 |
| FEDERAL GRANTS AND CONTRACTS | | | | | |
| | 2,728,242 | 2,456,511 | 2,256,559 | 2,865,933 | 1,819,191 |
| STATE GRANTS AND CONTRACTS | | | | | |
| | 1,018,312 | 825,109 | 961,489 | 1,005,990 | 700,000 |
| LOCAL GRANTS AND CONTRACTS | | | | | |
| | - | - | 18,582 | 18,582 | - |
| PRIVATE GIFTS/GRANTS/CONTRACTS | | | | | |
| | 496,272 | 482,812 | 398,982 | 426,023 | 381,250 |
| ENDOWMENT INCOME | | | | | |
| RESTRICTED | 25,787 | 30,027 | 25,473 | 28,064 | 20,873 |
| TOTAL | 4,272,182 | 3,797,609 | 3,664,085 | 4,347,592 | 2,924,314 |
| SALES/SERVICES--AUXILIARY ENTERPRISES | | | | | |
| RESIDENCE HALLS | 1,534,409 | 1,350,424 | 1,367,550 | 1,367,550 | 1,480,004 |
| FOOD SERVICE | 1,467,832 | 1,368,138 | 1,523,845 | 1,523,845 | 1,447,869 |
| TRAPPER VILLAGE APARTMENTS | 88,043 | 81,896 | 97,625 | 97,625 | 94,080 |
| TRAPPER VILLAGE WEST APARTMENTS | 279,016 | 316,930 | 349,445 | 349,445 | 367,465 |
| BOOKSTORE | 13,482 | 11,491 | 13,000 | 13,000 | 11,700 |
| CHILD CARE CENTER | 59,209 | 62,342 | 83,000 | 83,000 | 175,000 |
| STUDENT HEALTH SERVICES | 285 | 1,560 | 1,500 | 1,500 | 500 |
| STABLING | 104,838 | 76,112 | 100,750 | 100,750 | 95,500 |
| FITNESS CENTER | 46,665 | 63,561 | 9,000 | 9,000 | 118,942 |
| FOOD SERVICE - FIELD CAMP | 88,020 | 87,651 | 84,000 | 84,000 | 82,000 |
| PRINTING SERVICES | 128,109 | 109,342 | 137,000 | 137,000 | 143,126 |
| MOTOR POOL | 35,909 | 32,234 | 34,000 | 34,000 | 102,827 |
| SUMMER CONFERENCES | 79,515 | 88,144 | 101,700 | 101,700 | 100,850 |
| COLLEGE FARM | 5,160 | 5,160 | 5,600 | 5,600 | 5,160 |
| LIVESTOCK | 54,447 | 23,597 | 33,000 | 33,000 | 32,000 |
| TOTAL | 3,984,940 | 3,678,582 | 3,941,015 | 3,941,015 | 4,257,023 |

| REVENUE TOTAL CURRENT FUNDS | | WCCC-02 | | | | |
|--------------------------------|--|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| | | FINAL ACTUAL 2014 2015 | YTD ACTUAL 2015 2016 | ADOPTED BUDGET 2015 2016 | ADJUSTED BUDGET 2015 2016 | APPROVED BUDGET 2016 2017 |
| OTHER SOURCES | | | | | | |
| MISCELLANEOUS DEPOSITS | | 17,670 | 43,391 | 17,000 | 17,000 | 8,500 |
| INVESTMENT INCOME | | 39,280 | 41,674 | 34,000 | 34,000 | 34,000 |
| INTEREST ON STUDENT ACCOUNTS | | 10,718 | 5,603 | 10,000 | 10,000 | 10,000 |
| GATE RECEIPTS | | 20,794 | 4,367 | 4,000 | 4,000 | 4,000 |
| | TOTAL | <u>88,462</u> | <u>95,035</u> | <u>65,000</u> | <u>65,000</u> | <u>56,500</u> |
| | SUB-TOTAL REVENUE | 31,815,866 | 31,119,027 | 31,707,865 | 32,416,058 | 28,747,720 |
| OTHER FUNDING SOURCES: | | | | | | |
| CARRYOVER | | 13,623 | - | 187,426 | 104,896 | 1,811,724 |
| AUXILIARY STUDENT FEES | | 68,659 | 68,246 | 95,000 | 175,333 | 150,000 |
| TRANSFERS | | 155,922 | 137,994 | 215,199 | 215,199 | 91,500 |
| OTHER | | 12,808 | 15,975 | 18,382 | 18,382 | 19,181 |
| | TOTAL OTHER | <u>251,012</u> | <u>222,215</u> | <u>516,007</u> | <u>513,810</u> | <u>2,072,405</u> |
| | TOTAL CURRENT FUNDS REVENUE & OTHER | <u>32,066,878</u> | <u>31,341,242</u> | <u>32,223,872</u> | <u>32,929,868</u> | <u>30,820,125</u> |

EXPENDITURES
TOTAL CURRENT FUNDS

WCCC-03

| | FINAL ACTUAL 2014-2015 | YTD ACTUAL 2015-2016 | ADOPTED BUDGET 2015-2016 | ADJUSTED BUDGET 2015-2016 | APPROVED BUDGET 2016-2017 |
|---|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| EXPENDITURES AND FUNDING, BY PROGRAM | | | | | |
| INSTRUCTION--ALL OTHER | | | | | |
| SALARIES | 5,334,787 | 5,656,677 | 6,494,944 | 6,533,376 | 6,333,650 |
| BENEFITS | 2,136,647 | 2,360,805 | 2,855,622 | 2,885,201 | 2,635,208 |
| OPERATING EXPENSES | 726,994 | 630,720 | 737,536 | 772,118 | 662,857 |
| CAPITAL OUTLAY | 68,812 | 122,761 | 66,507 | 66,603 | 5,853 |
| TOTAL EXPENDITURES | 8,267,240 | 8,770,963 | 10,154,609 | 10,257,298 | 9,637,568 |
| INSTRUCTION--ABE,GED,ESL | | | | | |
| SALARIES | 29,537 | 29,537 | 30,259 | 30,259 | 31,831 |
| BENEFITS | 15,184 | 11,759 | 16,411 | 16,411 | 14,398 |
| OPERATING EXPENSES | 11,745 | 11,341 | 11,325 | 11,325 | 8,896 |
| CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL EXPENDITURES | 56,466 | 52,637 | 57,995 | 57,995 | 55,125 |
| INSTRUCTION--CONTINUING EDUCATION | | | | | |
| SALARIES | 193,042 | 164,844 | 183,333 | 183,333 | 188,930 |
| BENEFITS | 83,744 | 72,252 | 88,482 | 88,482 | 88,593 |
| OPERATING EXPENSES | 92,156 | 73,731 | 89,431 | 89,431 | 68,742 |
| CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL EXPENDITURES | 368,942 | 310,827 | 361,246 | 361,246 | 346,265 |
| RESEARCH - PROJECTS | | | | | |
| SALARIES | - | 1,828 | - | 5,763 | - |
| BENEFITS | - | 140 | - | 477 | - |
| OPERATING EXPENSES | - | - | - | - | - |
| CAPITAL OUTLAY | - | - | - | 760 | - |
| TOTAL EXPENDITURES | - | 1,968 | - | 7,000 | - |
| PUBLIC SERVICE--COMMUNITY SERVICE | | | | | |
| SALARIES | 6,780 | 3,850 | 5,803 | 5,803 | 4,355 |
| BENEFITS | 2,800 | 3,228 | 1,453 | 1,453 | 2,184 |
| OPERATING EXPENSES | 109,114 | 58,784 | 93,255 | 93,255 | 89,631 |
| CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL EXPENDITURES | 118,694 | 65,862 | 100,512 | 100,511 | 96,170 |
| PUBLIC SERVICE--ALL OTHER | | | | | |
| SALARIES | 25,555 | 10,247 | 23,633 | 23,633 | 1,509 |
| BENEFITS | 2,028 | 1,282 | 4,444 | 4,444 | 395 |
| OPERATING EXPENSES | 27,439 | 14,057 | 18,478 | 18,478 | 4,366 |
| CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL EXPENDITURES | 55,022 | 25,586 | 46,555 | 46,555 | 6,270 |
| ACADEMIC SUPPORT | | | | | |
| SALARIES | 884,392 | 905,152 | 916,322 | 916,322 | 742,027 |
| BENEFITS | 409,874 | 422,941 | 458,759 | 458,759 | 386,066 |
| OPERATING EXPENSES | 951,095 | 821,387 | 873,818 | 888,749 | 567,148 |
| CAPITAL OUTLAY | 319,227 | 300,630 | 325,500 | 325,500 | 24,700 |
| TOTAL EXPENDITURES | 2,564,587 | 2,450,110 | 2,574,399 | 2,589,330 | 1,719,941 |
| STUDENT SERVICES | | | | | |
| SALARIES | 1,627,642 | 1,510,026 | 1,405,940 | 1,650,068 | 1,283,426 |
| BENEFITS | 764,626 | 745,826 | 697,830 | 841,870 | 674,441 |
| OPERATING EXPENSES | 780,021 | 793,040 | 675,528 | 825,748 | 778,293 |
| CAPITAL OUTLAY | 17,293 | 5,243 | 6,300 | 6,300 | 4,500 |
| TOTAL EXPENDITURES | 3,189,582 | 3,054,135 | 2,785,598 | 3,323,986 | 2,740,660 |

EXPENDITURES
TOTAL CURRENT FUNDS

WCCC-03

| | FINAL ACTUAL 2014-2015 | YTD ACTUAL 2015-2016 | ADOPTED BUDGET 2015-2016 | ADJUSTED BUDGET 2015-2016 | APPROVED BUDGET 2016-2017 |
|--|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| INSTITUTIONAL SUPPORT | | | | | |
| SALARIES | 2,045,849 | 2,005,331 | 2,044,417 | 2,032,417 | 2,415,552 |
| BENEFITS | 889,274 | 933,712 | 1,006,625 | 996,163 | 1,110,288 |
| OPERATING EXPENSES | 1,575,764 | 1,919,887 | 2,006,604 | 2,024,789 | 1,767,115 |
| CAPITAL OUTLAY | 36,308 | 194,623 | 197,650 | 201,928 | 407,457 |
| TOTAL EXPENDITURES | 4,547,196 | 5,053,553 | 5,255,296 | 5,255,297 | 5,700,412 |
| OPERATION/MAINTENANCE PLANT | | | | | |
| SALARIES | 919,119 | 931,034 | 914,079 | 914,079 | 955,065 |
| BENEFITS | 494,608 | 516,877 | 545,359 | 545,359 | 555,332 |
| OPERATING EXPENSES | 932,305 | 1,021,857 | 1,159,555 | 1,159,555 | 927,868 |
| CAPITAL OUTLAY | 26,385 | 50,841 | 53,600 | 53,600 | 9,900 |
| TOTAL EXPENDITURES | 2,372,417 | 2,520,609 | 2,672,593 | 2,672,593 | 2,448,165 |
| SCHOLARSHIPS AND FELLOWSHIPS | | | | | |
| SALARIES | - | - | - | - | - |
| BENEFITS | - | - | - | - | - |
| OPERATING EXPENSES | 3,686,860 | 3,369,086 | 3,476,644 | 3,476,644 | 3,189,644 |
| CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL EXPENDITURES | 3,686,860 | 3,369,086 | 3,476,644 | 3,476,644 | 3,189,644 |
| SUB-TOTAL EXPENDITURES | 25,227,007 | 25,673,368 | 27,485,446 | 28,141,455 | 25,940,220 |
| EXPENDITURES BY SERIES: | | | | | |
| SALARIES | 11,066,704 | 11,216,698 | 12,018,729 | 12,289,290 | 11,956,345 |
| BENEFITS | 4,798,785 | 5,068,682 | 5,674,985 | 5,838,142 | 5,466,905 |
| OPERATING EXPENSES | 8,893,493 | 8,713,890 | 9,142,175 | 9,360,092 | 8,064,560 |
| CAPITAL OUTLAY | 468,025 | 674,098 | 649,557 | 653,931 | 452,410 |
| TOTAL EXPENDITURES | 25,227,007 | 25,673,368 | 27,485,446 | 28,141,455 | 25,940,220 |
| MANDATORY TRANSFERS | | | | | |
| MANDATORY TRANSFERS | 50,000 | - | - | - | - |
| NON-MANDATORY TRANSFERS | 182,644 | 840,642 | 68,151 | 111,138 | (32,645) |
| TOTAL TRANSFERS | 232,644 | 840,642 | 68,151 | 111,138 | (32,645) |
| TOTAL PROGRAM EXP & TRANSFERS | 25,459,651 | 26,514,010 | 27,553,597 | 28,252,593 | 25,907,575 |
| AUXILIARY ENTERPRISES | | | | | |
| SALARIES | 888,566 | 939,758 | 888,187 | 888,187 | 1,064,496 |
| BENEFITS | 467,219 | 507,836 | 550,515 | 550,515 | 659,715 |
| OPERATING EXPENSES | 2,479,225 | 2,123,470 | 2,722,013 | 2,722,014 | 2,610,197 |
| CAPITAL OUTLAY | 128,678 | 133,122 | 192,859 | 192,859 | 266,642 |
| TOTAL EXPENDITURES | 3,963,688 | 3,704,186 | 4,353,575 | 4,353,575 | 4,601,050 |
| MANDATORY TRANSFERS | | | | | |
| MANDATORY TRANSFERS | 391,417 | 316,700 | 316,700 | 316,700 | 311,500 |
| NON-MANDATORY TRANSFERS | - | - | - | - | - |
| TOTAL TRANSFERS | 391,417 | 316,700 | 316,700 | 316,700 | 311,500 |
| TOTAL AUXILIARY EXP & TRANSFERS | 4,355,106 | 4,020,886 | 4,670,275 | 4,670,275 | 4,912,550 |
| TOTAL CURRENT FUNDS EXP & TRANSFERS | 29,814,756 | 30,534,896 | 32,223,872 | 32,922,868 | 30,820,125 |

BUDGET SUMMARY
UNRESTRICTED OPERATING FUND

WCCC-21

| | FINAL ACTUAL 2014-2015 | YTD ACTUAL 2015-2016 | ADOPTED BUDGET 2015-2016 | ADJUSTED BUDGET 2015-2016 | APPROVED BUDGET 2016-2017 |
|---|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| REVENUE: | | | | | |
| TUITION & FEES | 4,261,792 | 4,017,036 | 4,183,444 | 4,183,444 | 4,358,410 |
| STATE APPROPRIATIONS | 14,066,076 | 14,163,490 | 14,654,410 | 14,654,410 | 13,019,780 |
| LOCAL APPROPRIATIONS | 3,895,980 | 3,853,859 | 3,888,566 | 3,888,566 | 2,992,481 |
| SALES & SERVICES/EDUCTNL ACTIVITIES | 3,568 | 3,150 | 3,000 | 3,000 | 3,000 |
| OTHER SOURCES | 70,908 | 74,200 | 47,000 | 47,000 | 38,500 |
| TRANSFERS | 39,672 | 7,173 | 13,000 | 13,000 | 1,723,888 |
| TOTAL OPERATING FUND REV & OTHER | <u>22,337,996</u> | <u>22,118,908</u> | <u>22,789,420</u> | <u>22,789,420</u> | <u>22,136,059</u> |
| EXPENDITURES BY PROGRAM: | | | | | |
| INSTRUCTION | 7,700,459 | 8,195,013 | 9,567,330 | 9,565,329 | 9,345,795 |
| INSTRUCTION-ABE,GED,ESL | 56,466 | 52,637 | 57,995 | 57,995 | 55,125 |
| INSTRUCTION-CONTINUING EDUCATION | 368,942 | 310,827 | 361,246 | 361,246 | 346,265 |
| PUBLIC SERVICE - COMMUNITY SERVICE | 118,694 | 65,862 | 100,512 | 100,511 | 96,170 |
| ACADEMIC SUPPORT | 2,193,052 | 2,228,323 | 2,227,464 | 2,227,464 | 1,589,276 |
| STUDENT SERVICES | 2,638,311 | 2,500,220 | 2,641,581 | 2,643,581 | 2,661,285 |
| INSTITUTIONAL SUPPORT | 4,018,079 | 4,416,568 | 4,309,774 | 4,309,775 | 4,897,052 |
| OPERATIONS & MAINTENANCE OF PLANT | 2,369,437 | 2,516,787 | 2,665,655 | 2,665,655 | 2,441,227 |
| SCHOLARSHIPS & FELLOWSHIPS | 1,039,666 | 915,682 | 924,259 | 924,259 | 770,259 |
| TOTAL EXPENDITURES | <u>20,503,107</u> | <u>21,201,919</u> | <u>22,855,815</u> | <u>22,855,815</u> | <u>22,202,454</u> |
| MANDATORY TRANSFERS | - | - | - | - | - |
| NON-MANDATORY TRANSFERS | - | - | - | - | - |
| TOTAL TRANSFERS | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL OPERATING FUND EXP & TRANSFERS | <u>20,503,107</u> | <u>21,201,919</u> | <u>22,855,815</u> | <u>22,855,815</u> | <u>22,202,454</u> |
| EXPENDITURES BY SERIES: | | | | | |
| SALARIES | 10,418,232 | 10,594,274 | 11,582,410 | 11,555,562 | 11,714,312 |
| BENEFITS | 4,593,457 | 4,816,254 | 5,540,418 | 5,544,721 | 5,391,486 |
| OPERATING EXPENSES | 5,124,737 | 5,370,640 | 5,360,537 | 5,383,082 | 4,783,649 |
| CAPITAL EXPENSES | 366,682 | 420,751 | 372,450 | 372,450 | 313,007 |
| TOTAL EXPENDITURES | <u>20,503,107</u> | <u>21,201,919</u> | <u>22,855,815</u> | <u>22,855,815</u> | <u>22,202,454</u> |
| MANDATORY TRANSFERS | - | - | - | - | - |
| NON-MANDATORY TRANSFERS | 36,465 | 677,273 | (66,395) | (66,395) | (66,395) |
| TOTAL TRANSFERS | <u>36,465</u> | <u>677,273</u> | <u>(66,395)</u> | <u>(66,395)</u> | <u>(66,395)</u> |
| TOTAL OPERATING FUND EXP & TRANSFERS | <u>20,539,573</u> | <u>21,879,192</u> | <u>22,789,420</u> | <u>22,789,420</u> | <u>22,136,059</u> |
| ANNUAL BALANCE | 1,798,423 | 239,716 | - | - | - |

REVENUE
UNRESTRICTED OPERATING FUND

WCCC-22

| | FINAL ACTUAL 2014-2015 | YTD ACTUAL 2015-2016 | ADOPTED BUDGET 2015-2016 | ADJUSTED BUDGET 2015-2016 | APPROVED BUDGET 2016-2017 |
|---|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| REVENUE: | | | | | |
| TUITION AND FEES | | | | | |
| CREDIT TUITION, IN-STATE | 1,812,266 | 1,893,937 | 1,784,520 | 1,784,520 | 2,071,395 |
| CREDIT TUITION, OUT-STATE | 606,745 | 538,398 | 588,861 | 588,861 | 566,307 |
| CREDIT TUITION, WUE | 895,042 | 735,439 | 869,618 | 869,618 | 808,108 |
| CONTINUING EDUCATION | 134,743 | 62,514 | 117,500 | 117,500 | 120,500 |
| COMMUNITY SERVICES | 80,776 | 78,886 | 83,512 | 83,512 | 86,600 |
| COURSE FEES | 546,427 | 528,310 | 558,933 | 558,933 | 525,000 |
| MISCELLANEOUS STUDENT FEES | 185,794 | 179,552 | 180,500 | 180,500 | 180,500 |
| TOTAL | <u>4,261,792</u> | <u>4,017,036</u> | <u>4,183,444</u> | <u>4,183,444</u> | <u>4,358,410</u> |
| STATE APPROPRIATIONS | | | | | |
| STATE AID APPROPRIATION | 11,942,035 | 11,845,953 | 11,603,501 | 11,603,501 | 10,364,156 |
| SUPPLEMENTAL APPROPRIATION | 15,833 | - | 3,050,909 | 3,050,909 | 2,655,624 |
| OTHER | 2,108,207 | 2,317,537 | | | |
| SALARY APPROPRIATION | - | - | - | - | - |
| TOTAL | <u>14,066,076</u> | <u>14,163,490</u> | <u>14,654,410</u> | <u>14,654,410</u> | <u>13,019,780</u> |
| LOCAL APPROPRIATIONS | | | | | |
| FOUR-MILL LEVY | 3,472,835 | 3,420,171 | 3,478,566 | 3,478,566 | 2,560,481 |
| MOTOR VEHICLE FEES | 415,980 | 427,778 | 400,000 | 400,000 | 425,000 |
| OTHER LOCAL REVENUE | 7,164 | 5,910 | 10,000 | 10,000 | 7,000 |
| TOTAL | <u>3,895,980</u> | <u>3,853,859</u> | <u>3,888,566</u> | <u>3,888,566</u> | <u>2,992,481</u> |
| SALES/SERVICES-EDUCATIONAL ACTIVITIES | | | | | |
| INSTRUCTION | 3,568 | 3,150 | 3,000 | 3,000 | 3,000 |
| RESEARCH | - | - | - | - | - |
| PUBLIC SERVICE | - | - | - | - | - |
| OTHER | - | - | - | - | - |
| TOTAL | <u>3,568</u> | <u>3,150</u> | <u>3,000</u> | <u>3,000</u> | <u>3,000</u> |
| OTHER SOURCES | | | | | |
| GATE RECEIPTS | 20,794 | 4,367 | 4,000 | 4,000 | 4,000 |
| INVESTMENT INCOME | 21,727 | 20,839 | 16,000 | 16,000 | 16,000 |
| INTEREST ON STUDENT ACCTS | 10,718 | 5,603 | 10,000 | 10,000 | 10,000 |
| MISCELLANEOUS DEPOSITS | 17,670 | 43,391 | 17,000 | 17,000 | 8,500 |
| TOTAL | <u>70,908</u> | <u>74,200</u> | <u>47,000</u> | <u>47,000</u> | <u>38,500</u> |
| TOTAL REVENUE | <u>22,298,324</u> | <u>22,111,735</u> | <u>22,776,420</u> | <u>22,776,420</u> | <u>20,412,171</u> |
| OTHER FUNDING SOURCES: | | | | | |
| CARRYOVER | | - | | | 1,713,888 |
| TRANSFERS | 37,372 | 5,000 | 5,000 | 5,000 | 2,000 |
| OTHER | 2,300 | 2,173 | 8,000 | 8,000 | 8,000 |
| TOTAL OTHER | <u>39,672</u> | <u>7,173</u> | <u>13,000</u> | <u>13,000</u> | <u>1,723,888</u> |
| TOTAL OPERATING FUND REVENUE & OTHER | <u>22,337,996</u> | <u>22,118,908</u> | <u>22,789,420</u> | <u>22,789,420</u> | <u>22,136,059</u> |

EXPENDITURES
UNRESTRICTED OPERATING FUND

WCCC-23

| | FINAL ACTUAL 2014-2015 | YTD ACTUAL 2015-2016 | ADOPTED BUDGET 2015-2016 | ADJUSTED BUDGET 2015-2016 | APPROVED BUDGET 2016-2017 |
|---|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| EXPENDITURES AND FUNDING, BY PROGRAM | | | | | |
| INSTRUCTION--ALL OTHER | | | | | |
| SALARIES | 5,055,771 | 5,365,289 | 6,210,997 | 6,208,997 | 6,166,812 |
| BENEFITS | 2,062,975 | 2,254,264 | 2,766,850 | 2,766,850 | 2,570,245 |
| OPERATING EXPENSES | 578,040 | 522,199 | 583,782 | 583,782 | 603,638 |
| CAPITAL OUTLAY | 3,673 | 53,261 | 5,700 | 5,700 | 5,100 |
| TOTAL EXPENDITURES | 7,700,459 | 8,195,013 | 9,567,330 | 9,565,329 | 9,345,795 |
| INSTRUCTION--ABE,GED,ESL | | | | | |
| SALARIES | 29,537 | 29,537 | 30,259 | 30,259 | 31,831 |
| BENEFITS | 15,184 | 11,759 | 16,411 | 16,411 | 14,398 |
| OPERATING EXPENSES | 11,745 | 11,341 | 11,325 | 11,325 | 8,896 |
| CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL EXPENDITURES | 56,466 | 52,637 | 57,995 | 57,995 | 55,125 |
| INSTRUCTION-CONTINUING EDUCATION | | | | | |
| SALARIES | 193,042 | 164,844 | 183,333 | 183,333 | 188,930 |
| BENEFITS | 83,744 | 72,252 | 88,482 | 88,482 | 88,593 |
| OPERATING EXPENSES | 92,156 | 73,731 | 89,431 | 89,431 | 68,742 |
| CAPITAL EXPENSES | - | - | - | - | - |
| TOTAL EXPENDITURES | 368,942 | 310,827 | 361,246 | 361,246 | 346,265 |
| PUBLIC SERVICE--COMMUNITY SERVICE | | | | | |
| SALARIES | 6,780 | 3,850 | 5,803 | 5,803 | 4,355 |
| BENEFITS | 2,800 | 3,228 | 1,453 | 1,453 | 2,184 |
| OPERATING EXPENSES | 109,114 | 58,784 | 93,255 | 93,255 | 89,631 |
| CAPITAL EXPENSES | - | - | - | - | - |
| TOTAL EXPENDITURES | 118,694 | 65,862 | 100,512 | 100,511 | 96,170 |
| ACADEMIC SUPPORT | | | | | |
| SALARIES | 877,375 | 883,436 | 912,322 | 912,322 | 738,127 |
| BENEFITS | 405,835 | 419,482 | 458,759 | 458,759 | 386,066 |
| OPERATING EXPENSES | 590,615 | 624,814 | 550,483 | 550,483 | 441,083 |
| CAPITAL EXPENSES | 319,227 | 300,591 | 305,900 | 305,900 | 24,000 |
| TOTAL EXPENDITURES | 2,193,052 | 2,228,323 | 2,227,464 | 2,227,464 | 1,589,276 |
| STUDENT SERVICES | | | | | |
| SALARIES | 1,350,896 | 1,275,386 | 1,346,863 | 1,322,015 | 1,272,976 |
| BENEFITS | 649,661 | 615,981 | 681,902 | 681,667 | 674,241 |
| OPERATING EXPENSES | 620,461 | 603,610 | 606,517 | 633,599 | 709,568 |
| CAPITAL EXPENSES | 17,293 | 5,243 | 6,300 | 6,300 | 4,500 |
| TOTAL EXPENDITURES | 2,638,311 | 2,500,220 | 2,641,581 | 2,643,581 | 2,661,285 |
| INSTITUTIONAL SUPPORT | | | | | |
| SALARIES | 1,988,692 | 1,944,720 | 1,985,692 | 1,985,692 | 2,363,154 |
| BENEFITS | 878,648 | 922,411 | 981,202 | 985,740 | 1,100,427 |
| OPERATING EXPENSES | 1,150,635 | 1,538,622 | 1,341,929 | 1,337,393 | 1,163,964 |
| CAPITAL EXPENSES | 104 | 10,815 | 950 | 950 | 269,507 |
| TOTAL EXPENDITURES | 4,018,079 | 4,416,568 | 4,309,774 | 4,309,775 | 4,897,052 |
| OPERATION/MAINTENANCE PLANT | | | | | |
| SALARIES | 916,139 | 927,212 | 907,141 | 907,141 | 948,127 |
| BENEFITS | 494,608 | 516,877 | 545,359 | 545,359 | 555,332 |
| OPERATING EXPENSES | 932,305 | 1,021,857 | 1,159,555 | 1,159,555 | 927,868 |
| CAPITAL EXPENSES | 26,385 | 50,841 | 53,600 | 53,600 | 9,900 |
| TOTAL EXPENDITURES | 2,369,437 | 2,516,787 | 2,665,655 | 2,665,655 | 2,441,227 |

EXPENDITURES
UNRESTRICTED OPERATING FUND

WCCC-23

| | FINAL ACTUAL 2014-2015 | YTD ACTUAL 2015-2016 | ADOPTED BUDGET 2015-2016 | ADJUSTED BUDGET 2015-2016 | APPROVED BUDGET 2016-2017 |
|---------------------------------------|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| SCHOLARSHIPS AND FELLOWSHIPS | | | | | |
| OPERATING EXPENSES | 1,039,666 | 915,682 | 924,259 | 924,259 | 770,259 |
| CAPITAL EXPENSES | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>1,039,666</u> | <u>915,682</u> | <u>924,259</u> | <u>924,259</u> | <u>770,259</u> |
| TOTAL EXPENDITURES | 20,503,107 | 21,201,919 | 22,855,815 | 22,855,815 | 22,202,454 |
| NON-MANDATORY TRANSFERS | 36,465 | 677,273 | (66,395) | (66,395) | (66,395) |
| TOTAL EXPENSES & TRANSFERS | <u>20,539,573</u> | <u>21,879,192</u> | <u>22,789,420</u> | <u>22,789,420</u> | <u>22,136,059</u> |
| EXPENDITURES BY SERIES | | | | | |
| SALARIES | 10,418,232 | 10,594,274 | 11,582,410 | 11,555,562 | 11,714,312 |
| BENEFITS | 4,593,457 | 4,816,254 | 5,540,418 | 5,544,721 | 5,391,486 |
| OPERATING EXPENSES | 5,124,737 | 5,370,640 | 5,360,537 | 5,383,082 | 4,783,649 |
| CAPITAL EXPENSES | 366,682 | 420,751 | 372,450 | 372,450 | 313,007 |
| TOTAL EXPENDITURES | <u>20,503,107</u> | <u>21,201,919</u> | <u>22,855,815</u> | <u>22,855,815</u> | <u>22,202,454</u> |

BUDGET SUMMARY
UNRESTRICTED AUXILIARY FUND

WCCC-31

| | FINAL ACTUAL 2014-2015 | YTD ACTUAL 2015-2016 | ADOPTED BUDGET 2015-2016 | ADJUSTED BUDGET 2015-2016 | APPROVED BUDGET 2016-2017 |
|---|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| REVENUE: | | | | | |
| STATE SUPL - HEALTH INSURANCE | 249,466 | 310,298 | 309,027 | 309,027 | 360,991 |
| SALES & SERVICES/AUXILIARY ENTERPRISES | 3,984,940 | 3,678,582 | 3,941,015 | 3,941,015 | 4,257,023 |
| OTHER SOURCES | 6,750 | 7,248 | 8,000 | 8,000 | 8,000 |
| TOTAL REVENUE | 4,241,155 | 3,996,128 | 4,258,042 | 4,258,042 | 4,626,014 |
| OTHER FUNDING SOURCES: | | | | | |
| CARRYOVER | - | - | 175,333 | 95,000 | 97,836 |
| STUDENT FEES | 68,659 | 68,246 | 95,000 | 175,333 | 150,000 |
| TRANSFERS | 94,000 | 135,500 | 135,500 | 135,500 | 32,000 |
| OTHER | - | - | - | - | - |
| TOTAL OTHER | 162,659 | 203,746 | 405,833 | 405,833 | 279,836 |
| TOTAL AUXILIARY FUND REVENUE & OTHER | 4,403,814 | 4,199,874 | 4,663,875 | 4,663,875 | 4,905,850 |
| EXPENDITURES BY PROGRAM: | | | | | |
| AUXILIARY ENTERPRISES, STUDENT | 3,446,783 | 3,572,801 | 4,217,502 | 4,217,503 | 4,401,434 |
| AUXILIARY ENTERPRISES, FACULTY/STAFF | 481,063 | 440,864 | 446,373 | 446,372 | 192,916 |
| TOTAL EXPENDITURES | 3,927,846 | 4,013,665 | 4,663,875 | 4,663,875 | 4,594,350 |
| MANDATORY TRANSFERS | 391,417 | 316,700 | 316,700 | 316,700 | 311,500 |
| NON-MANDATORY TRANSFERS | - | - | - | - | - |
| TOTAL TRANSFERS | 391,417 | 316,700 | 316,700 | 316,700 | 311,500 |
| TOTAL AUXILIARY FUND EXP & TRANSFERS | 4,319,263 | 4,330,365 | 4,980,575 | 4,980,575 | 4,905,850 |
| EXPENDITURES BY SERIES: | | | | | |
| SALARIES | 884,422 | 932,537 | 881,787 | 881,787 | 1,057,796 |
| BENEFITS | 467,219 | 507,836 | 550,515 | 550,515 | 659,715 |
| OPERATING EXPENSES | 2,479,225 | 2,123,470 | 2,722,013 | 2,722,014 | 2,610,197 |
| CAPITAL OUTLAY | 128,678 | 133,122 | 192,859 | 192,859 | 266,642 |
| TOTAL EXPENDITURES BY SERIES | 3,959,544 | 3,696,965 | 4,347,175 | 4,347,175 | 4,594,350 |
| MANDATORY TRANSFERS | 391,417 | 316,700 | 316,700 | 316,700 | 311,500 |
| NON-MANDATORY TRANSFERS | - | - | - | - | - |
| TOTAL TRANSFERS | 391,417 | 316,700 | 316,700 | 316,700 | 311,500 |
| TOTAL AUXILIARY FUND EXP & TRANSFERS | 4,350,962 | 4,013,665 | 4,663,875 | 4,663,875 | 4,905,850 |
| ANNUAL BALANCE | 52,853 | 186,209 | - | - | - |

REVENUE
UNRESTRICTED AUXILIARY FUND

WCCC-32

| | FINAL ACTUAL 2014-2015 | YTD ACTUAL 2015-2016 | ADOPTED BUDGET 2015-2016 | ADJUSTED BUDGET 2015-2016 | APPROVED BUDGET 2016-2017 |
|---|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| REVENUE: | | | | | |
| STATE SUP - HEALTH INSURANCE | 249,466 | 310,298 | 309,027 | 309,027 | 360,991 |
| SALES/SERVICES--AUXILIARY ENTERPRISES | | | | | |
| RESIDENCE HALLS | 1,534,409 | 1,350,424 | 1,367,550 | 1,367,550 | 1,480,004 |
| FOOD SERVICE | 1,467,832 | 1,368,138 | 1,523,845 | 1,523,845 | 1,447,869 |
| TRAPPER VILLAGE APARTMENTS | 88,043 | 81,896 | 97,625 | 97,625 | 94,080 |
| TRAPPER VILLAGE WEST APARTMENTS | 279,016 | 316,930 | 349,445 | 349,445 | 367,465 |
| BOOKSTORE | 13,482 | 11,491 | 13,000 | 13,000 | 11,700 |
| CHILD CARE CENTER | 59,209 | 62,342 | 83,000 | 83,000 | 175,000 |
| STUDENT HEALTH SERVICES | 285 | 1,560 | 1,500 | 1,500 | 500 |
| STABLING | 104,838 | 76,112 | 100,750 | 100,750 | 95,500 |
| FITNESS CENTER | 46,665 | 63,561 | 9,000 | 9,000 | 118,942 |
| FOOD SERVICE - FIELD CAMP | 88,020 | 87,651 | 84,000 | 84,000 | 82,000 |
| PRINTING SERVICES | 128,109 | 109,342 | 137,000 | 137,000 | 143,126 |
| MOTOR POOL | 35,909 | 32,234 | 34,000 | 34,000 | 102,827 |
| SUMMER CONFERENCES | 79,515 | 88,144 | 101,700 | 101,700 | 100,850 |
| COLLEGE FARM | 5,160 | 5,160 | 5,600 | 5,600 | 5,160 |
| LIVESTOCK | 54,447 | 23,597 | 33,000 | 33,000 | 32,000 |
| TOTAL SALES/SERVICES | <u>3,984,940</u> | <u>3,678,582</u> | <u>3,941,015</u> | <u>3,941,015</u> | <u>4,257,023</u> |
| OTHER SOURCES | | | | | |
| INVESTMENT INCOME | 6,750 | 7,248 | 8,000 | 8,000 | 8,000 |
| MISCELLANEOUS DEPOSITS | - | - | - | - | - |
| TOTAL OTHER | <u>6,750</u> | <u>7,248</u> | <u>8,000</u> | <u>8,000</u> | <u>8,000</u> |
| TOTAL REVENUE | <u>4,241,155</u> | <u>3,996,128</u> | <u>4,258,042</u> | <u>4,258,042</u> | <u>4,626,014</u> |
| OTHER FUNDING SOURCES: | | | | | |
| CARRYOVER | - | - | 175,333 | 95,000 | 97,836 |
| STUDENT FEES | 68,659 | 68,246 | 95,000 | 175,333 | 150,000 |
| TRANSFERS | 94,000 | 135,500 | 135,500 | 135,500 | 32,000 |
| OTHER | - | - | - | - | - |
| TOTAL OTHER | <u>162,659</u> | <u>203,746</u> | <u>405,833</u> | <u>405,833</u> | <u>279,836</u> |
| TOTAL AUXILIARY FUND REVENUE & OTHER | <u>4,403,814</u> | <u>4,199,874</u> | <u>4,663,875</u> | <u>4,663,875</u> | <u>4,905,850</u> |

EXPENDITURES
UNRESTRICTED AUXILIARY FUND

WCCC-33

| | FINAL ACTUAL 2014 2015 | YTD ACTUAL 2015 2016 | ADOPTED BUDGET 2015 2016 | ADJUSTED BUDGET 2015 2016 | APPROVED BUDGET 2016 2017 |
|---|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| STUDENT--RESIDENCE HALLS | | | | | |
| SALARIES | 430,944 | 446,502 | 431,262 | 431,262 | 473,938 |
| BENEFITS | 233,513 | 249,222 | 272,718 | 272,718 | 271,480 |
| OPERATING EXPENSES | 564,416 | 465,375 | 683,456 | 683,456 | 621,410 |
| CAPITAL OUTLAY | 15,560 | 18,340 | 78,520 | 78,520 | 75,122 |
| MANDATORY TRANSFERS | - | 173,909 | 173,909 | 173,909 | 236,700 |
| TOTAL EXPENDITURES | 1,244,432 | 1,353,348 | 1,639,866 | 1,639,865 | 1,678,650 |
| STUDENT--FOOD SERVICE | | | | | |
| SALARIES | 13,162 | 10,562 | 10,164 | 10,164 | 52,021 |
| BENEFITS | 5,321 | 5,361 | 5,700 | 5,700 | 43,373 |
| OPERATING EXPENSES | 1,328,162 | 1,239,936 | 1,407,012 | 1,407,012 | 1,353,424 |
| CAPITAL OUTLAY | 24,309 | 24,457 | 25,000 | 25,000 | 25,000 |
| MANDATORY TRANSFERS | - | 78,378 | 78,378 | 78,378 | - |
| TOTAL EXPENDITURES | 1,370,954 | 1,358,694 | 1,526,254 | 1,526,254 | 1,473,818 |
| STUDENT--TRAPPER VILLAGE MAIN APTS | | | | | |
| SALARIES | - | - | 1,893 | 1,892 | 1,550 |
| BENEFITS | - | - | 115 | 115 | - |
| OPERATING EXPENSES | 33,338 | 21,161 | 51,004 | 51,004 | 48,235 |
| CAPITAL OUTLAY | 3,733 | 4,020 | 15,000 | 15,000 | 14,295 |
| MANDATORY TRANSFERS | - | 29,613 | 29,613 | 29,613 | 30,000 |
| TOTAL EXPENDITURES | 37,070 | 54,794 | 97,625 | 97,624 | 94,080 |
| STUDENT--TRAPPER VILLAGE WEST PATS | | | | | |
| SALARIES | 72,972 | 73,361 | 54,288 | 54,288 | 98,830 |
| BENEFITS | 50,955 | 50,267 | 53,400 | 53,400 | 71,954 |
| OPERATING EXPENSES | 172,065 | 118,821 | 247,327 | 247,327 | 214,969 |
| CAPITAL OUTLAY | 39,780 | 23,254 | 29,882 | 29,882 | 118,060 |
| MANDATORY TRANSFERS | - | - | - | - | 10,000 |
| TOTAL EXPENDITURES | 335,772 | 265,703 | 384,897 | 384,897 | 513,813 |
| STUDENT--BOOKSTORE | | | | | |
| SALARIES | - | - | - | - | - |
| BENEFITS | - | - | - | - | - |
| OPERATING EXPENSES | 15,587 | 9,009 | 13,000 | 13,000 | 11,700 |
| CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL EXPENDITURES | 15,587 | 9,009 | 13,000 | 13,000 | 11,700 |
| STUDENT--CHILD CARE CENTER | | | | | |
| SALARIES | 131,999 | 137,724 | 140,786 | 140,786 | 147,378 |
| BENEFITS | 82,356 | 82,390 | 87,101 | 87,101 | 137,858 |
| OPERATING EXPENSES | 5,498 | 6,239 | 7,070 | 7,072 | 10,220 |
| CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL EXPENDITURES | 219,853 | 226,353 | 234,957 | 234,959 | 295,456 |
| STUDENT--STUDENT HEALTH SERVICES | | | | | |
| SALARIES | 46,278 | 48,463 | 56,247 | 56,247 | 56,247 |
| BENEFITS | 26,572 | 27,680 | 34,653 | 34,653 | 34,638 |
| OPERATING EXPENSES | 6,358 | 4,374 | 12,897 | 12,897 | 26,530 |
| CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL EXPENDITURES | 79,208 | 80,517 | 103,796 | 103,797 | 117,415 |
| STUDENT--STABLING | | | | | |
| SALARIES | 21,344 | 21,225 | 22,221 | 22,221 | 14,518 |
| BENEFITS | 10,441 | 8,656 | 12,045 | 12,045 | 6,226 |
| OPERATING EXPENSES | 56,571 | 50,368 | 71,459 | 71,459 | 76,066 |
| CAPITAL OUTLAY | 817 | 31,842 | 1,000 | 1,000 | 750 |
| TOTAL EXPENDITURES | 89,172 | 112,091 | 106,724 | 106,725 | 97,560 |
| STUDENT--FITNESS CENTER | | | | | |
| SALARIES | 33,631 | 60,879 | 49,302 | 49,302 | 59,100 |
| BENEFITS | 6,323 | 30,202 | 30,995 | 30,995 | 32,667 |
| OPERATING EXPENSES | 7,717 | 4,017 | 5,950 | 5,950 | 6,750 |
| CAPITAL OUTLAY | 7,063 | 17,194 | 24,135 | 24,135 | 20,425 |
| TOTAL EXPENDITURES | 54,734 | 112,292 | 110,382 | 110,382 | 118,942 |

EXPENDITURES
UNRESTRICTED AUXILIARY FUND

WCCC-33

| | FINAL ACTUAL 2014 2015 | YTD ACTUAL 2015 2016 | ADOPTED BUDGET 2015 2016 | ADJUSTED BUDGET 2015 2016 | APPROVED BUDGET 2016 2017 |
|---|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| BUDGET HISTORY FIELD SERVICE | | | | | |
| SALARIES | 39,115 | 36,501 | 18,466 | 18,466 | 18,467 |
| BENEFITS | 9,435 | 9,399 | 8,720 | 8,720 | 8,544 |
| OPERATING EXPENSES | 63,308 | 46,398 | 56,933 | 56,933 | 57,933 |
| CAPITAL OUTLAY | 1,069 | 1,354 | 3,322 | 3,322 | 490 |
| TOTAL EXPENDITURES | 112,927 | 93,652 | 87,442 | 87,441 | 85,434 |
| FACULTY/STAFF--PRINTING SERVICES | | | | | |
| SALARIES | 76,967 | 77,715 | 77,159 | 77,159 | 68,210 |
| BENEFITS | 41,316 | 43,159 | 45,068 | 45,068 | 49,185 |
| OPERATING EXPENSES | 51,251 | 44,478 | 52,404 | 52,404 | 53,750 |
| CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL EXPENDITURES | 169,533 | 165,352 | 174,631 | 174,631 | 171,145 |
| FACULTY/STAFF--MOTOR POOL | | | | | |
| SALARIES | - | - | - | - | 49,537 |
| BENEFITS | - | - | - | - | 3,790 |
| OPERATING EXPENSES | 31,699 | 14,592 | 34,000 | 34,000 | 49,500 |
| CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL EXPENDITURES | 31,699 | 14,592 | 34,000 | 34,000 | 102,827 |
| FACULTY/STAFF--SUMMER CONFERENCES | | | | | |
| SALARIES | 18,011 | 19,605 | 20,000 | 20,000 | 18,000 |
| BENEFITS | 989 | 1,500 | - | - | - |
| OPERATING EXPENSES | 103,134 | 56,796 | 46,900 | 46,900 | 48,050 |
| CAPITAL OUTLAY | - | - | - | - | - |
| MANDATORY TRANSFERS | - | 34,800 | 34,800 | 34,800 | 34,800 |
| TOTAL EXPENDITURES | 122,134 | 112,701 | 101,700 | 101,700 | 100,850 |
| FACULTY/STAFF--COLLEGE FARM | | | | | |
| SALARIES | - | - | - | - | - |
| BENEFITS | - | - | - | - | - |
| OPERATING EXPENSES | 1,768 | 2,163 | 5,600 | 5,600 | 5,160 |
| CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL EXPENDITURES | 1,768 | 2,163 | 5,600 | 5,600 | 5,160 |
| FACULTY/STAFF--LIVESTOCK | | | | | |
| SALARIES | - | - | - | - | - |
| BENEFITS | - | - | - | - | - |
| OPERATING EXPENSES | 38,355 | 39,743 | 27,000 | 27,000 | 26,500 |
| CAPITAL OUTLAY | 36,347 | 12,661 | 16,000 | 16,000 | 12,500 |
| TOTAL EXPENDITURES | 74,702 | 52,404 | 43,000 | 43,000 | 39,000 |
| SUB-TOTAL EXPENDITURES | 3,959,544 | 3,696,965 | 4,347,175 | 4,347,175 | 4,594,350 |
| MANDATORY TRANSFERS | 391,417 | 316,700 | 316,700 | 316,700 | 311,500 |
| NON-MANDATORY TRANSFERS | - | - | - | - | - |
| TOTAL TRANSFERS | 391,417 | 316,700 | 316,700 | 316,700 | 311,500 |
| TOTAL AUXILIARY FUND EXP & TRANSFERS | 4,350,962 | 4,013,665 | 4,663,875 | 4,663,875 | 4,905,850 |
| EXPENDITURES BY SERIES: | | | | | |
| SALARIES | 884,422 | 932,537 | 881,787 | 881,787 | 1,057,796 |
| BENEFITS | 467,219 | 507,836 | 550,515 | 550,515 | 659,715 |
| OPERATING EXPENSES | 2,479,225 | 2,123,470 | 2,722,013 | 2,722,014 | 2,610,197 |
| CAPITAL OUTLAY | 128,678 | 133,122 | 192,859 | 192,859 | 266,642 |
| TOTAL EXPENDITURES BY SERIES | 3,959,544 | 3,696,965 | 4,347,175 | 4,347,175 | 4,594,350 |

BUDGET SUMMARY
UNRESTRICTED ONE-MILL FUND

WCCC-41

| | FINAL ACTUAL 2014-2015 | YTD ACTUAL 2015-2016 | ADOPTED BUDGET 2015-2016 | ADJUSTED BUDGET 2015-2016 | APPROVED BUDGET 2016-2017 |
|---|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| REVENUE: | | | | | |
| LOCAL APPROPRIATIONS | 972,125 | 1,149,487 | 973,641 | 973,641 | 744,120 |
| INTEREST AND OTHER | 10,804 | 13,587 | 10,000 | 10,000 | 10,000 |
| TOTAL 1-MIL REVENUE | 982,928 | 1,163,074 | 983,641 | 983,641 | 754,120 |
| EXPENDITURES BY PROGRAM: | | | | | |
| INSTRUCTION | - | - | - | - | - |
| PUBLIC SERVICE | - | - | - | - | - |
| ACADEMIC SUPPORT | 6,719 | 6,653 | 8,260 | 8,260 | 7,310 |
| STUDENT SERVICES | - | - | - | - | - |
| INSTITUTIONAL SUPPORT | 468,578 | 572,613 | 849,881 | 849,881 | 713,060 |
| SCHOLARSHIPS & FELLOWSHIPS | - | - | - | - | - |
| TOTAL EXPENDITURES | 475,297 | 579,266 | 858,141 | 858,141 | 720,370 |
| MANDATORY TRANSFERS | 50,000 | - | - | - | - |
| NON-MANDATORY TRANSFERS | 85,500 | 125,500 | 125,500 | 125,500 | 33,750 |
| TOTAL TRANSFERS | 135,500 | 125,500 | 125,500 | 125,500 | 33,750 |
| TOTAL EXPENDITURES AND TRANSFERS | 610,797 | 704,766 | 983,641 | 983,641 | 754,120 |
| EXPENDITURES BY SERIES: | | | | | |
| SALARIES | 29,413 | 19,333 | 27,000 | 15,000 | 20,673 |
| BENEFITS | 2,400 | 1,636 | 15,990 | 990 | 434 |
| OPERATING EXPENSES | 419,090 | 382,048 | 635,151 | 657,873 | 582,263 |
| CAPITAL OUTLAY | 24,395 | 176,249 | 180,000 | 184,278 | 117,000 |
| TOTAL EXPENDITURES BY SERIES | 475,297 | 579,266 | 858,141 | 858,141 | 720,370 |
| MANDATORY TRANSFERS | 50,000 | - | - | - | - |
| NON-MANDATORY TRANSFERS | 85,500 | 125,500 | 125,500 | 125,500 | 33,750 |
| TOTAL TRANSFERS | 135,500 | 125,500 | 125,500 | 125,500 | 33,750 |
| TOTAL EXPENDITURES AND TRANSFERS | 610,797 | 704,766 | 983,641 | 983,641 | 754,120 |
| ANNUAL BALANCE | 372,131 | 458,308 | - | - | - |

REVENUE
UNRESTRICTED ONE-MILL FUND

WCCC-42

| | FINAL ACTUAL 2014-2015 | YTD ACTUAL 2015-2016 | ADOPTED BUDGET 2015-2016 | ADJUSTED BUDGET 2015-2016 | APPROVED BUDGET 2016-2017 |
|--------------------------------|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| REVENUE: | | | | | |
| LOCAL APPROPRIATIONS | | | | | |
| MILL LEVY | | | | | |
| OPTIONAL MILL | 868,212 | 855,040 | 869,641 | 869,641 | 640,120 |
| MOTOR VEHICLE FEES | 102,122 | 105,585 | 102,000 | 102,000 | 102,000 |
| OTHER LOCAL REVENUE | 1,791 | 188,862 | 2,000 | 2,000 | 2,000 |
| INVESTMENT INCOME | 10,804 | 13,587 | 10,000 | 10,000 | 10,000 |
| TOTAL | 982,928 | 1,163,074 | 983,641 | 983,641 | 754,120 |
| OTHER FUNDING SOURCES: | | | | | |
| CARRYOVER | | | | | |
| TRANSFERS | | | | | |
| OTHER | | | | | |
| TOTAL OTHER | - | - | - | - | - |
| TOTAL REVENUE AND OTHER | 982,928 | 1,163,074 | 983,641 | 983,641 | 754,120 |

EXPENDITURES
UNRESTRICTED ONE-MILL FUND

WCCC-43

| | FINAL ACTUAL 2014-2015 | YTD ACTUAL 2015-2016 | ADOPTED BUDGET 2015-2016 | ADJUSTED BUDGET 2015-2016 | APPROVED BUDGET 2016-2017 |
|---|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| EXPENDITURES AND FUNDING, BY PROGRAM | | | | | |
| INSTRUCTION | - | - | - | - | - |
| SALARIES | - | - | - | - | - |
| BENEFITS | - | - | - | - | - |
| OPERATING EXPENSES | - | - | - | - | - |
| CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| PUBLIC SERVICE | - | - | - | - | - |
| SALARIES | - | - | - | - | - |
| BENEFITS | - | - | - | - | - |
| OPERATING EXPENSES | - | - | - | - | - |
| CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| ACADEMIC SUPPORT | | | | | |
| SALARIES | 1,200 | 1,200 | - | - | - |
| BENEFITS | 98 | 98 | - | - | - |
| OPERATING EXPENSES | 5,421 | 5,355 | 8,260 | 8,260 | 7,310 |
| CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>6,719</u> | <u>6,653</u> | <u>8,260</u> | <u>8,260</u> | <u>7,310</u> |
| STUDENT SERVICES | - | - | - | - | - |
| SALARIES | - | - | - | - | - |
| BENEFITS | - | - | - | - | - |
| OPERATING EXPENSES | - | - | - | - | - |
| CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| INSTITUTIONAL SUPPORT | | | | | |
| SALARIES | 28,213 | 18,133 | 27,000 | 15,000 | 20,673 |
| BENEFITS | 2,302 | 1,538 | 15,990 | 990 | 434 |
| OPERATING EXPENSES | 413,669 | 376,693 | 626,891 | 649,613 | 574,953 |
| CAPITAL OUTLAY | 24,395 | 176,249 | 180,000 | 184,278 | 117,000 |
| TOTAL EXPENDITURES | <u>468,578</u> | <u>572,613</u> | <u>849,881</u> | <u>849,881</u> | <u>713,060</u> |
| SCHOLARSHIPS AND FELLOWSHIPS | | | | | |
| OPERATING EXPENSES | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| SUB-TOTAL EXPENDITURES | 475,297 | 579,266 | 858,141 | 858,141 | 720,370 |
| MANDATORY TRANSFERS | 50,000 | - | - | - | - |
| NONMANDATORY TRANSFERS | 85,500 | 125,500 | 125,500 | 125,500 | 33,750 |
| TOTAL TRANSFERS | <u>135,500</u> | <u>125,500</u> | <u>125,500</u> | <u>125,500</u> | <u>33,750</u> |
| TOTAL EXPENDITURES & TRANSFERS | <u>610,797</u> | <u>704,766</u> | <u>983,641</u> | <u>983,641</u> | <u>754,120</u> |
| EXPENDITURES BY SERIES: | | | | | |
| SALARIES | 29,413 | 19,333 | 27,000 | 15,000 | 20,673 |
| BENEFITS | 2,400 | 1,636 | 15,990 | 990 | 434 |
| OPERATING EXPENSES | 419,090 | 382,048 | 635,151 | 657,873 | 582,263 |
| CAPITAL OUTLAY | 24,395 | 176,249 | 180,000 | 184,278 | 117,000 |
| TOTAL EXPENDITURES | <u>475,297</u> | <u>579,266</u> | <u>858,141</u> | <u>858,141</u> | <u>720,370</u> |

BUDGET SUMMARY
RESTRICTED CURRENT FUNDS

WCCC-61

| | FINAL ACTUAL 2014-2015 | YTD ACTUAL 2015-2016 | ADOPTED BUDGET 2015-2016 | ADJUSTED BUDGET 2015-2016 | APPROVED BUDGET 2016-2017 |
|---|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| REVENUE: | | | | | |
| FEDERAL GRANTS AND CONTRACTS | 2,728,242 | 2,456,511 | 2,256,559 | 2,865,933 | 1,819,191 |
| STATE GRANTS AND CONTRACTS | 1,018,312 | 825,109 | 961,489 | 1,005,990 | 700,000 |
| STATE SUPPL INSURANCE | 24,844 | 53,631 | 28,677 | 53,363 | 34,101 |
| LOCAL GRANTS AND CONTRACTS | - | - | 18,582 | 18,582 | - |
| PRIVATE GIFTS/GRANTS/CONTRACTS | 496,272 | 482,812 | 398,982 | 426,023 | 381,250 |
| ENDOWMENT INCOME | 25,787 | 30,027 | 25,473 | 28,064 | 20,873 |
| TOTAL REVENUE | 4,293,458 | 3,848,090 | 3,689,762 | 4,397,955 | 2,955,415 |
| OTHER FUNDING SOURCES: | | | | | |
| CARRYOVER | 13,623 | - | 12,093 | 9,896 | - |
| TRANSFERS | 49,892 | 64,748 | 74,699 | 74,699 | 57,500 |
| OTHER | 10,508 | 13,802 | 10,382 | 10,382 | 11,181 |
| TOTAL OTHER | 74,023 | 78,550 | 97,174 | 94,977 | 68,681 |
| TOTAL RESTRICTED FUND REVENUE & OTHER | 4,367,481 | 3,926,640 | 3,786,936 | 4,492,932 | 3,024,096 |
| EXPENDITURES BY PROGRAM: | | | | | |
| INSTRUCTION | 566,781 | 575,950 | 587,279 | 691,969 | 291,773 |
| RESEARCH - PROJECTS | - | 1,968 | - | 7,000 | - |
| PUBLIC SERVICE | 55,022 | 25,586 | 46,555 | 46,555 | 6,270 |
| ACADEMIC SUPPORT | 364,816 | 215,134 | 338,675 | 353,606 | 123,355 |
| STUDENT SERVICES | 551,271 | 553,915 | 144,017 | 680,405 | 79,375 |
| INSTITUTIONAL SUPPORT | 60,539 | 64,372 | 95,642 | 95,641 | 90,300 |
| OPERATING & MAINTENANCE | 2,980 | 3,822 | 6,938 | 6,938 | 6,938 |
| SCHOLARSHIPS & FELLOWSHIPS | 2,647,194 | 2,453,404 | 2,552,385 | 2,552,385 | 2,419,385 |
| TOTAL EXPENDITURES | 4,248,602 | 3,894,151 | 3,771,490 | 4,434,499 | 3,017,396 |
| AUXILIARY Federal Workstudy | 4,144 | 7,221 | 6,400 | 6,400 | 6,700 |
| MANDATORY TRANSFERS | - | - | - | - | - |
| NON-MANDATORY TRANSFERS | 60,679 | 37,869 | 9,046 | 52,033 | - |
| TOTAL TRANSFERS | 60,679 | 37,869 | 9,046 | 52,033 | - |
| TOTAL RESTRICTED FUNDS EXP & TRANSFERS | 4,313,425 | 3,939,241 | 3,786,936 | 4,492,932 | 3,024,096 |
| EXPENDITURES BY SERIES: | | | | | |
| SALARIES | 623,203 | 610,312 | 415,720 | 725,128 | 228,060 |
| BENEFITS | 202,929 | 250,792 | 118,577 | 292,431 | 74,985 |
| OPERATING EXPENSES | 3,349,666 | 2,961,202 | 3,146,487 | 3,319,137 | 2,698,648 |
| CAPITAL OUTLAY | 76,948 | 77,098 | 97,107 | 97,203 | 22,403 |
| TOTAL EXPENDITURES | 4,252,746 | 3,899,404 | 3,777,890 | 4,433,899 | 3,024,096 |
| MANDATORY TRANSFERS | - | - | - | - | - |
| NON-MANDATORY TRANSFERS | 60,679 | 37,869 | 9,046 | 52,033 | - |
| TOTAL TRANSFERS | 60,679 | 37,869 | 9,046 | 52,033 | - |
| TOTAL RESTRICTED FUNDS EXP & TRANSFERS | 4,313,425 | 3,937,273 | 3,786,936 | 4,485,932 | 3,024,096 |
| ANNUAL BALANCE | 54,056 | (12,601) | 0 | - | - |

REVENUE
RESTRICTED CURRENT FUNDS

WCCC-62

| | FINAL ACTUAL 2014-2015 | YTD ACTUAL 2015-2016 | ADOPTED BUDGET 2015-2016 | ADJUSTED BUDGET 2015-2016 | APPROVED BUDGET 2016-2017 |
|---|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| REVENUE: | | | | | |
| FEDERAL GRANTS AND CONTRACTS | 2,728,242 | 2,456,511 | 2,256,559 | 2,865,933 | 1,819,191 |
| STATE GRANTS AND CONTRACTS | 1,018,312 | 825,109 | 961,489 | 1,005,990 | 700,000 |
| STATE SUPPL INSURANCE | 24,844 | 53,631 | 28,677 | 53,363 | 34,101 |
| LOCAL GRANTS AND CONTRACTS BOCES/BOCHES | - | - | 18,582 | 18,582 | - |
| PRIVATE GIFTS/GRANTS/CONTRACTS | 496,272 | 482,812 | 398,982 | 426,023 | 381,250 |
| ENDOWMENT INCOME | 25,787 | 30,027 | 25,473 | 28,064 | 20,873 |
| TOTAL REVENUE | <u>4,293,458</u> | <u>3,848,090</u> | <u>3,689,762</u> | <u>4,397,955</u> | <u>2,955,415</u> |
| OTHER FUNDING SOURCES: | | | | | |
| CARRYOVER | 13,623 | - | 12,093 | 9,896 | - |
| TRANSFERS | 49,892 | 64,748 | 74,699 | 74,699 | 57,500 |
| OTHER | 10,508 | 13,802 | 10,382 | 10,382 | 11,181 |
| TOTAL OTHER | <u>74,023</u> | <u>78,550</u> | <u>97,174</u> | <u>94,977</u> | <u>68,681</u> |
| TOTAL RESTRICTED FUNDS REVENUE AND OTHER | <u>4,367,481</u> | <u>3,926,640</u> | <u>3,786,936</u> | <u>4,492,932</u> | <u>3,024,096</u> |

EXPENDITURES
RESTRICTED CURRENT FUNDS

WCCC-63

| | FINAL ACTUAL 2014 2015 | YTD ACTUAL 2015 2016 | ADOPTED BUDGET 2015 2016 | ADJUSTED BUDGET 2015 2016 | APPROVED BUDGET 2016 2017 |
|--|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| INSTRUCTION--ALL OTHER | | | | | |
| SALARIES | 279,016 | 291,388 | 283,947 | 324,379 | 166,838 |
| BENEFITS | 73,671 | 106,541 | 88,772 | 118,351 | 64,963 |
| OPERATING EXPENSES | 148,955 | 108,521 | 153,754 | 188,336 | 59,219 |
| CAPITAL OUTLAY | 65,139 | 69,500 | 60,807 | 60,903 | 753 |
| TOTAL EXPENDITURES | 566,781 | 575,950 | 587,279 | 691,969 | 291,773 |
| RESEARCH - PROJECTS | | | | | |
| SALARIES | - | 1,828 | - | 5,763 | - |
| BENEFITS | - | 140 | - | 477 | - |
| OPERATING EXPENSES | - | - | - | - | - |
| CAPITAL OUTLAY | - | - | - | 760 | - |
| TOTAL EXPENDITURES | - | 1,968 | - | 7,000 | - |
| PUBLIC SERVICE--ALL OTHER | | | | | |
| SALARIES | 25,555 | 10,247 | 23,633 | 23,633 | 1,509 |
| BENEFITS | 2,028 | 1,282 | 4,444 | 4,444 | 395 |
| OPERATING EXPENSES | 27,439 | 14,057 | 18,478 | 18,478 | 4,366 |
| CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL EXPENDITURES | 55,022 | 25,586 | 46,555 | 46,555 | 6,270 |
| ACADEMIC SUPPORT | | | | | |
| SALARIES | 5,817 | 20,516 | 4,000 | 4,000 | 3,900 |
| BENEFITS | 3,941 | 3,361 | - | - | - |
| OPERATING EXPENSES | 355,058 | 191,218 | 315,075 | 330,006 | 118,755 |
| CAPITAL OUTLAY | - | 39 | 19,600 | 19,600 | 700 |
| TOTAL EXPENDITURES | 364,816 | 215,134 | 338,675 | 353,606 | 123,355 |
| STUDENT SERVICES | | | | | |
| SALARIES | 276,747 | 234,640 | 59,077 | 328,053 | 10,450 |
| BENEFITS | 114,964 | 129,845 | 15,928 | 160,203 | 200 |
| OPERATING EXPENSES | 159,560 | 189,430 | 69,012 | 192,149 | 68,725 |
| CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL EXPENDITURES | 551,271 | 553,915 | 144,017 | 680,405 | 79,375 |
| INSTITUTIONAL SUPPORT | | | | | |
| SALARIES | 28,945 | 42,478 | 31,725 | 31,725 | 31,725 |
| BENEFITS | 8,324 | 9,763 | 9,433 | 9,433 | 9,427 |
| OPERATING EXPENSES | 11,461 | 4,572 | 37,783 | 37,783 | 28,198 |
| CAPITAL OUTLAY | 11,809 | 7,559 | 16,700 | 16,700 | 20,950 |
| TOTAL EXPENDITURES | 60,539 | 64,372 | 95,642 | 95,641 | 90,300 |
| OPERATION/MAINTENANCE PLANT | | | | | |
| SALARIES | 2,980 | 3,822 | 6,938 | 6,938 | 6,938 |
| BENEFITS | - | - | - | - | - |
| OPERATING EXPENSES | - | - | - | - | - |
| CAPITAL EXPENSES | - | - | - | - | - |
| TOTAL EXPENDITURES | 2,980 | 3,822 | 6,938 | 6,938 | 6,938 |
| SCHOLARSHIPS AND FELLOWSHIPS | | | | | |
| SALARIES | - | - | - | - | - |
| BENEFITS | - | - | - | - | - |
| OPERATING EXPENSES | 2,647,194 | 2,453,404 | 2,552,385 | 2,552,385 | 2,419,385 |
| CAPITAL EXPENSES | - | - | - | - | - |
| TOTAL EXPENDITURES | 2,647,194 | 2,453,404 | 2,552,385 | 2,552,385 | 2,419,385 |
| AUXILIARY Federal Workstudy | | | | | |
| SALARIES | 4,144 | 7,221 | 6,400 | 6,400 | 6,700 |
| BENEFITS | - | - | - | - | - |
| TOTAL EXPENDITURES | 4,144 | 7,221 | 6,400 | 6,400 | 6,700 |
| SUB-TOTAL EXPENDITURES | | | | | |
| | 4,252,746 | 3,901,372 | 3,777,890 | 4,440,899 | 3,024,096 |
| MANDATORY TRANSFERS | | | | | |
| NON-MANDATORY TRANSFERS | 60,679 | 37,869 | 9,046 | 52,033 | - |
| TOTAL TRANSFERS | 60,679 | 37,869 | 9,046 | 52,033 | - |
| TOTAL RESTRICTED FUNDS EXP & TRANSFER | 4,313,425 | 3,939,241 | 3,786,936 | 4,492,932 | 3,024,096 |

BUDGET SUMMARY
PLANT FUNDS

WCCC-04

| | FINAL ACTUAL 2014-2015 | YTD ACTUAL 2015-2016 | ADOPTED BUDGET 2015-2016 | ADJUSTED BUDGET 2015-2016 | APPROVED BUDGET 2016-2017 |
|---|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| REVENUE: | | | | | |
| STUDENT FEES | - | - | 186,066 | 186,066 | 191,585 |
| FEDERAL APPROPRIATIONS | - | - | - | - | - |
| STATE APPROPRIATIONS | 1,165,879 | 999,440 | 1,091,360 | 1,091,360 | 696,400 |
| INVESTMENT INCOME | 13,043 | 13,033 | 8,500 | 8,500 | 8,500 |
| OTHER | 231,159 | 2,024,274 | 226,074 | 226,074 | - |
| TOTAL REVENUE | 1,410,080 | 3,036,747 | 1,512,000 | 1,512,000 | 896,485 |
| OTHER FUNDING SOURCES: | | | | | |
| CARRYOVER | - | - | 1,000,000 | 1,000,000 | - |
| BORROWINGS | - | - | - | - | - |
| TRANSFERS | 420,000 | 316,700 | 316,700 | 316,700 | - |
| OTHER | 153,577 | 57,943 | - | - | - |
| TOTAL OTHER | 573,577 | 374,643 | 1,316,700 | 1,316,700 | - |
| TOTAL PLANT FUNDS REVENUE & OTHER | 1,983,657 | 3,411,390 | 2,828,700 | 2,828,700 | 896,485 |
| EXPENDITURES BY PROGRAM: | | | | | |
| REMODELING | 2,609,272 | 2,636,980 | 2,312,000 | 2,312,000 | 821,485 |
| OTHER | 433,929 | 316,700 | 516,700 | 516,700 | 75,000 |
| TOTAL EXPENDITURES | 3,043,201 | 2,953,680 | 2,828,700 | 2,828,700 | 896,485 |
| MANDATORY TRANSFERS | - | - | - | - | - |
| NON-MANDATORY TRANSFERS | - | 499,745 | - | - | - |
| TOTAL TRANSFERS | - | 499,745 | - | - | - |
| TOTAL PLANT FUNDS EXP. & TRANSFERS | 3,043,201 | 3,453,425 | 2,828,700 | 2,828,700 | 896,485 |
| ANNUAL BALANCE | (1,059,544) | (42,035) | - | - | - |

| REVENUE PLANT FUNDS | WCCC-05 | | | | |
|--|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| | FINAL ACTUAL 2014-2015 | YTD ACTUAL 2015-2016 | ADOPTED BUDGET 2015-2016 | ADJUSTED BUDGET 2015-2016 | APPROVED BUDGET 2016-2017 |
| REVENUE: | | | | | |
| STUDENT FEES | - | - | 186,066 | 186,066 | 191,585 |
| DEBT SERVICE | - | - | - | - | - |
| FEDERAL APPROPRIATIONS | - | - | - | - | - |
| STATE APPROPRIATIONS | | | | | |
| SUPPLEMENTAL APPROPRIATION | 1,165,879 | 999,440 | 880,481 | 880,481 | 600,000 |
| MINERAL SEVERANCE | - | - | 210,879 | 210,879 | 96,400 |
| INVESTMENT INCOME | 13,043 | 13,033 | 8,500 | 8,500 | 8,500 |
| OTHER | 231,159 | 2,024,274 | 226,074 | 226,074 | - |
| TOTAL REVENUE | <u>1,410,080</u> | <u>3,036,747</u> | <u>1,512,000</u> | <u>1,512,000</u> | <u>896,485</u> |
| OTHER FUNDING SOURCES: | | | | | |
| CARRYOVER | - | - | 1,000,000 | 1,000,000 | - |
| BORROWINGS | | | | | |
| EXTERNAL AGENCIES | - | - | - | - | - |
| OTHER FUNDS | - | - | - | - | - |
| TRANSFERS | 420,000 | 316,700 | 316,700 | 316,700 | - |
| OTHER | 153,577 | 57,943 | - | - | - |
| TOTAL OTHER | <u>573,577</u> | <u>374,643</u> | <u>1,316,700</u> | <u>1,316,700</u> | <u>-</u> |
| TOTAL PLANT FUNDS REVENUE & OTHER | <u>1,983,657</u> | <u>3,411,390</u> | <u>2,828,700</u> | <u>2,828,700</u> | <u>896,485</u> |

| EXPENDITURES PLANT FUNDS | WCCC-06 | | | | |
|--------------------------------------|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| | FINAL ACTUAL 2014-2015 | YTD ACTUAL 2015-2016 | ADOPTED BUDGET 2015-2016 | ADJUSTED BUDGET 2015-2016 | APPROVED BUDGET 2016-2017 |
| EXPENDITURES BY PROGRAM | | | | | |
| REMODELING | | | | | |
| CAPITAL OUTLAY | 2,609,272 | 2,636,980 | 2,312,000 | 2,312,000 | 821,485 |
| OTHER | 13,929 | - | 200,000 | 200,000 | - |
| TOTAL EXPENDITURES | <u>2,623,201</u> | <u>2,636,980</u> | <u>2,512,000</u> | <u>2,512,000</u> | <u>821,485</u> |
| OTHER | | | | | |
| SALARIES | - | - | - | - | - |
| BENEFITS | - | - | - | - | - |
| OPERATING EXPENSE | - | - | - | - | - |
| OTHER | 420,000 | 316,700 | 316,700 | 316,700 | 75,000 |
| TOTAL EXPENDITURES | <u>420,000</u> | <u>316,700</u> | <u>316,700</u> | <u>316,700</u> | <u>75,000</u> |
| SUB-TOTAL EXPENDITURES | 3,043,201 | 2,953,680 | 2,828,700 | 2,828,700 | 896,485 |
| MANDATORY TRANSFERS | - | 499,745 | - | - | - |
| NON-MANDATORY TRANSFERS | 455 | - | - | - | - |
| TOTAL TRANSFERS | <u>455</u> | <u>499,745</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL PLANT EXP AND TRANSFERS | <u>3,043,656</u> | <u>3,453,425</u> | <u>2,828,700</u> | <u>2,828,700</u> | <u>896,485</u> |

BUDGET SUMMARY
ENDOWMENT FUNDS

WCCC-07

| | FINAL ACTUAL 2014-2015 | YTD ACTUAL 2015-2016 | ADOPTED BUDGET 2015-2016 | ADJUSTED BUDGET 2015-2016 | APPROVED BUDGET 2016-2017 |
|---|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| 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
ENDOWMENT FUNDS

WCCC-08

| | FINAL ACTUAL 2014-2015 | YTD ACTUAL 2015-2016 | ADOPTED BUDGET 2015-2016 | ADJUSTED BUDGET 2015-2016 | APPROVED BUDGET 2016-2017 |
|--|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
| REVENUE: | | | | | |
| INVESTMENT INCOME | - | - | - | - | - |
| HATHAWAY ENDOWED CHAIR | - | - | - | - | - |
| CHALLENGE MATCH APPROPRIATION | - | - | - | - | - |
| TOTAL REVENUE | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FUNDING SOURCES: | | | | | |
| CARRYOVER | - | - | - | - | - |
| TRANSFERS | - | - | - | - | - |
| OTHER | - | - | - | - | - |
| TOTAL OTHER | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL ENDOWMENT REVENUE & OTHER | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

EXPENDITURES
ENDOWMENT FUNDS

WCCC-09

| | FINAL ACTUAL 2014-2015 | YTD ACTUAL 2015-2016 | ADOPTED BUDGET 2015-2016 | ADJUSTED BUDGET 2015-2016 | APPROVED BUDGET 2016-2017 |
|--|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|
|--|------------------------------|----------------------------|--------------------------------|---------------------------------|---------------------------------|

EXPENDITURES BY PROGRAM

| | | | | | |
|---|----------|----------|----------|----------|----------|
| SALARIES | - | - | - | - | - |
| BENEFITS | - | - | - | - | - |
| OPERATING EXPENSE | - | - | - | - | - |
| OTHER | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | | | |
| MANDATORY TRANSFERS | - | - | - | - | - |
| NON-MANDATORY TRANSFERS | - | - | - | - | - |
| TOTAL TRANSFERS | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | | | |
| TOTAL ENDOWMENT EXP. AND TRANSFERS | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

**DEBT SUMMARY
REFUNDING NOTE**

WCCC-11

| NAME OF ISSUE | ISSUE DATE | DATE DUE | INTEREST RATE | AMOUNT OF ISSUE | BALANCE OUTSTANDING JUNE 30, 2015 | RETIREMENT THIS PERIOD | INTEREST DUE THIS PERIOD |
|------------------------------|---------------|-------------|------------------|--------------------|---|---------------------------|--------------------------------|
| Lease Revenue Refunding Note | 2015 7/2015 | 6/2033 | 2.560% | 4,480,000 | 4,282,270 | 197,730 | 115,962 |
| TOTAL REQUIRED | | | | <u>4,480,000</u> | <u>12,043,106</u> | <u>197,730</u> | <u>115,962</u> |

STATEMENT OF BORROWING CAPACITY
July 1, 2016

| | |
|---|-------------------|
| Assessed Valuation of Park County for Budget Year (Estimated) | 638,356,346 |
| Debit Limit 4% of Assessed Valuation | 25,534,254 |
| 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 | <u>25,534,254</u> |

Supplemental Schedules

**Northwest College
Summary of Budget Reductions**

| | 2016 | | 2017 | | Budget Difference | Allocation of Reduction |
|---------------------------------|-------------------|---------------------|-----------------------------|--------|--------------------|-------------------------|
| | Budget | Percent of Division | Percent of Operating Budget | Budget | | |
| Instruction | | | | | | |
| Salary | 6,428,392 | 61.85% | 6,391,928 | 63.68% | (36,464) | 10.22% |
| Benefits | 2,873,196 | 27.64% | 2,675,420 | 26.65% | (197,776) | 55.44% |
| Operations | 783,493 | 7.54% | 776,007 | 7.73% | (7,486) | 2.10% |
| Scholarships | 309,224 | 2.97% | 194,224 | 1.93% | (115,000) | 32.24% |
| 2017 Reserve Utilization | - | | - | | (753,275) | |
| 2017 Schol. Reserve Utilization | - | | - | | (70,000) | |
| | 10,394,305 | | 10,037,579 | | (1,180,001) | |
| Academic Support | | | | | | |
| Salary | 912,322 | | 738,127 | | | |
| Transfer OUT Salaries | - | | 175,996 | | | |
| Total Salaries | 912,322 | 40.96% | 914,123 | 42.51% | 1,801 | -2.34% |
| Benefits | 458,759 | | 386,066 | | | |
| Transfer OUT Benefits | - | | 101,243 | | | |
| Total Benefits | 458,759 | 20.60% | 487,309 | 22.66% | 28,550 | -37.10% |
| Operations | 856,383 | | 465,083 | | | |
| Transfer OUT Operations | - | | 284,000 | | | |
| Total Operations | 856,383 | 38.45% | 749,083 | 34.83% | (107,300) | 139.44% |
| 2017 Reserve Utilization | - | | - | | (67,667) | |
| | 2,227,464 | | 2,150,515 | | (144,616) | |
| Student Support Services | | | | | | |
| Salary | 964,289 | 54.07% | 915,516 | 54.17% | (48,773) | 52.30% |
| Benefits | 492,173 | 27.60% | 485,512 | 28.73% | (6,661) | 7.14% |
| Operations | 300,367 | 16.84% | 266,552 | 15.77% | (33,815) | 36.26% |
| Scholarships | 26,559 | 1.49% | 22,559 | 1.33% | (4,000) | 4.29% |
| 2017 Reserve Utilization | - | | - | | (32,653) | 0.00% |
| | 1,783,388 | | 1,690,139 | | (93,249) | |
| Athletics | | | | | | |
| Salary | 357,726 | 24.25% | 357,460 | 23.02% | (266) | -0.34% |
| Benefits | 189,494 | 12.85% | 188,729 | 12.15% | (765) | -0.98% |
| Operations | 339,532 | | 447,516 | | | |
| Transfer OUT Operations | - | | 5,820 | | | |
| Total Operations | 339,532 | 23.02% | 453,336 | 29.19% | 113,804 | 146.33% |
| Scholarships | 588,476 | 39.89% | 553,476 | 35.64% | (35,000) | -45.00% |
| 2017 Reserve Utilization | - | | - | | (53,267) | |
| 2017 Schol. Reserve Utilization | - | | - | | (226,744) | |
| | 1,475,228 | | 1,553,001 | | (202,238) | |
| Institutional | | | | | | |
| Salary | 1,985,692 | | 2,363,154 | | | |
| Transfer IN Salary | - | | (175,996) | | | |
| Total Salary | 1,985,692 | 46.80% | 2,187,158 | 52.02% | 201,466 | -514.44% |
| Benefits | 985,740 | | 1,100,427 | | | |
| Transfer IN Benefits | - | | (101,243) | | | |
| Total Benefits | 985,740 | 23.23% | 999,184 | 23.77% | 13,444 | -34.33% |
| Operations | 1,271,948 | | 1,367,076 | | | |
| Transfer IN Operations | - | | (349,200) | | | |
| Total Operations | 1,271,948 | 29.97% | 1,017,876 | 24.21% | (254,072) | 648.77% |
| 2017 Reserve Utilization | - | | - | | (434,251) | |
| | 4,243,380 | | 4,204,218 | | (473,413) | |
| Physical Plant | | | | | | |
| Salary | 907,141 | 34.03% | 948,127 | 37.92% | 40,986 | -24.83% |
| Benefits | 545,359 | 20.46% | 555,332 | 22.21% | 9,973 | -6.04% |
| Operations | 1,213,155 | | 937,768 | | | |
| Transfer IN Operations | - | | (5,820) | | | |
| Transfer OUT Operations | - | | 65,200 | | | |
| Total Operations | 1,213,155 | 45.51% | 997,148 | 39.88% | (216,007) | 130.88% |
| 2017 Reserve Utilization | - | | - | | (64,532) | |
| | 2,665,655 | | 2,500,607 | | (229,580) | |
| Total Budget | 22,789,420 | | 22,136,059 | | (2,323,097) | |

Northwest College
Budget Reduction Summary By Category and Fund
Fiscal Year 6/30/2017

| | 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 | (1,643,658) | 9,027 | (1,634,631) | | 51,965 |
| Local Revenue | (870,148) | (25,938) | (896,086) | (229,521) | |
| Tuition & Fees | 168,878 | 8,000 | 176,878 | | |
| Room & Board | | | | | 68,314 |
| Other Revenue | 41,153 | (10,411) | 30,742 | | 121,696 |
| Total Reduction by Fund | (2,303,775) | (19,322) | (2,323,097) | (229,521) | 241,975 |
| Expenses | | | | | |
| Salaries | 154,601 | 4,149 | 158,750 | 5,673 | 176,007 |
| Salary -One-Time-Only Reserves | (1,076,387) | - | (1,076,387) | | |
| Benefits | (154,077) | 843 | (153,234) | (556) | 109,200 |
| Benefit One-Time-Only Reserves | (42,590) | - | (42,590) | | |
| Supplies and Equipment | (103,286) | 1,251 | (102,035) | (109,976) | (20,280) |
| Contractual/Professional Fees | 10,279 | 146 | 10,425 | (7,350) | 15,083 |
| Repairs and Maintenance | (74,270) | (454) | (74,724) | (55,000) | 87,744 |
| Travel/Motor Pool | (121,466) | (7,774) | (129,240) | (69,816) | 22,066 |
| Utilities | (23,000) | (858) | (23,858) | - | (92,517) |
| Scholarships | (174,215) | - | (174,215) | - | 28,578 |
| Scholarship One-Time-Only Reserves | (296,744) | - | (296,744) | | |
| Other Expenses | (402,621) | (16,624) | (419,245) | 7,504 | (83,905) |
| Total Reduction by Fund | (2,303,775) | (19,322) | (2,323,097) | (229,521) | 241,975 |

Northwest College
Fiscal Year 2016, 2017, 2018
Reserve Utilization by Division

| | 2016 | 2017 | 2018 |
|--|----------------|------------------|----------------|
| Instructional Early Retirement- Payout | 174,788 | 419,046 | 162,415 |
| Instructional Division Faculty Salary and Benefit Transition | | 168,820 | |
| Instructional Program Elimination | | 37,195 | |
| Instructional Faculty for Program Discontinuation | | 86,016 | |
| Motor Pool Utilization | | 32,387 | |
| Print Services Utilization | | 9,811 | |
| Total Instructional Division | 174,788 | 753,275 | 162,415 |
| Academic Support Early Retirement- Payout | | 45,752 | 45,752 |
| Academic Support Salary and Benefit Transition | | 17,280 | |
| Motor Pool Utilization | | 2,857 | |
| Print Services Utilization | | 1,778 | |
| Total Academic Support Division | - | 67,667 | 45,752 |
| Motor Pool Utilization | | 7,081 | |
| Print Services Utilization | | 25,572 | |
| Total Student Services Division | - | 32,653 | - |
| Motor Pool Utilization | | 49,551 | |
| Print Services Utilization | | 3,716 | |
| Total Athletics | - | 53,267 | - |
| Institutional Early Retirement | | 115,629 | 51,837 |
| Institutional salary and benefit Transition | | 81,935 | |
| Staff January 2016 Early Retirement | | 153,259 | |
| Workers Comp Rate Increase | | 72,500 | |
| Motor Pool Utilization | | 7,425 | |
| Print Services Utilization | | 3,503 | |
| Total Institutional Division | - | 434,251 | 51,837 |
| Physical Plant Early Retirement | | 62,830 | 62,830 |
| Physical Plant Salary and Benefit Transition | | 1,063 | |
| Motor Pool Utilization | | 374 | |
| Print Services Utilization | | 265 | |
| Total Physical Plant | - | 64,532 | 62,830 |
| Scholarships One Time Only- Academic and Activities | | 70,000 | |
| Scholarships One Time Only-Athletics | | 226,744 | |
| Total Scholarships | - | 296,744 | - |
| Northwest College Usage of Reserves by Fiscal Year | 174,788 | 1,702,389 | 322,834 |

Northwest College
Fiscal Year 2017 Transfer of Expenses Between Divisions

| | Instruction | Academic Support | Student Services | Athletics | Institutional Support | Physical Plant | Foundation | Auxiliary | Total |
|---|------------------|------------------|------------------|-----------------|-----------------------|-----------------|----------------|---------------|----------|
| Current Fund Transfers | | | | | | | | | |
| ACA Computing | | (561,239) | | | 561,239 | | | | - |
| Rodeo Transfer to Physical Plat | | | | (5,820) | | 5,820 | | | - |
| Internet Service | | | | | 9,500 | (9,500) | | | - |
| Telephone | | | | | 55,700 | (55,700) | | | - |
| Total Transfers Within Current Fund | - | (561,239) | - | (5,820) | 626,439 | (59,380) | - | - | - |
| Non-Current Fund Transfers including to Northwest College Foundation | | | | | | | | | |
| Academic and Activities Scholarships | (100,000) | | | | | | 100,000 | | - |
| Athletic Scholarships | | | | (35,000) | | | 35,000 | | - |
| Rodeo Transfer-Stable Revenue | | | | 9,000 | | | | (9,000) | - |
| Transfer of Position to DeWitt Student Center | | | | | | (26,953) | | 26,953 | - |
| Motor Pool | | | | | (68,827) | | | 68,827 | - |
| Print Services | | | | | (12,766) | | | 12,766 | - |
| Total Transfers Within College including Foundation | (100,000) | - | - | (26,000) | (81,593) | (26,953) | 135,000 | 99,546 | - |
| Total Transfers by Division | (100,000) | (561,239) | - | (31,820) | 544,846 | (86,333) | 135,000 | 99,546 | - |