

Community College District's Budget

FOR

Fiscal Year Beginning July 1, 2020 and Ending June 30, 2021

NORTHWEST COLLEGE

**To be voted on by
The Northwest College Board of Trustees July 6, 2020**

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

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NORTHWEST COLLEGE BUDGET MESSAGE FISCAL 2020-2021 BUDGET

Presented herein is the annual budget for Northwest College, State of Wyoming, for the fiscal year 2021. The Mission of Northwest College, to be Student-Centered, continues to shine brightly, even in the midst of the coronavirus pandemic and declining economics as a National and a State. Our ongoing commitment to providing high-quality educational programs resulted in a highly successful Spring semester even during the pandemic. The seamless transition to online instruction and support services resulted in 284 graduates and only three full-time losses. This is a testament to the efforts and commitment that our faculty and staff exhibit every day. Our Mission, coupled with our Vision 2020 Strategic Plan, provides the foundation from which the budgeting process begins.

Fiscal 2021 marks the first half of the biennium budget cycle for the State. Economic decline is still a big concern statewide, especially in the mining and extraction segment of the state economy. With the outbreak of the Coronavirus pandemic, additional uncertainty has occurred in all College revenue lines for at least the next biennium. Student enrollment gains in the past year were a positive result of new enrollment efforts. Still, future enrollment projections are clouded, nationwide, by uncertain student interest levels fueled from pandemic fears, economic uncertainty, and possible limitations to the traditional, on-campus, student experience. Northwest College continues to promote our high quality, cost-effective programs in an effort to maintain or grow our enrollment levels for next year.

For Northwest College, current local levy projections remain relatively flat for the next year. With the start of a new biennium, the funding formula has been recalculated and allocated for State appropriations. The allocation has, once again, resulted in reduced funding. Unexpected insurance increases were announced in May by the State for all members and entities that use Employers Group Insurance. Original projected shortfalls from State appropriations of \$434,000 increased to approximately \$995,000 with the increased health insurance costs. Since the June Board of Trustees meeting, the State of Wyoming Reduced appropriations by 10% to all Wyoming Community College, of which \$1,005,646 was allocated to Northwest College. Auxiliary revenue from reduced occupancy in the residence halls and dining usage is budgeted to decline by \$477,754. Restricted Revenues have decreased by approximately \$600,000 due to the timing of FY 2021 grant awards. In total, campus budgets are now projected to decrease by \$2,900,000 or 9.9% over last year's budget. Further reductions are unknown at this time but will be monitored closely in the event budgets must be reduced further during the year.

The College is working with State and Federal agencies to apply for CARES Act monies. The amount of funds awarded to the College is still unknown at this time. The use of these funds will be limited to expenditures directly associated with the pandemic, and actual expenditures incurred are still unknown as conditions are constantly changing. The College will work to receive all funds possible and to use those funds for student and campus support as regulations allow.

The President, in consultation with the Board Finance Committee and campus employees, has developed a list of considerations that serve as a guiding document in the budgetary process.

- Instruction, Student Services, Administrative Services, and Presidents direct reports – review all operations for continuation, service changes, efficiencies reductions, or eliminations
- Competitive and Co-Curricular Activities- Review, streamline or reduce activities

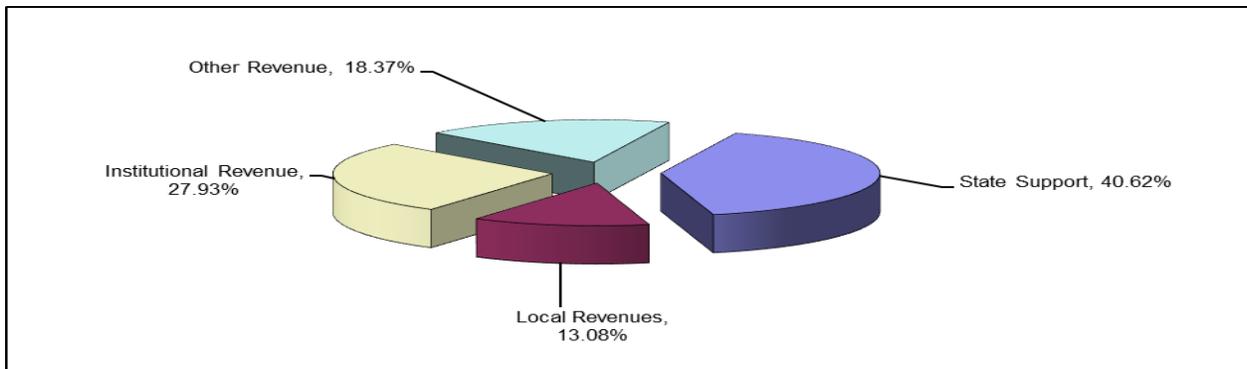
- Early Retirement/Special Offering- No special offering provided by early retirements
- Open Positions- Reduce or reallocate open positions to greatest operational need
- Compensation - Compensation will be reviewed and analyzed to ensure no significant market loss occurs. Faculty salaries will be adjusted to meet new faculty salary structure
- Employee Retirement- Based on 2018 legislative session, the employee contribution will increase by .25% for the next two fiscal years
- Reserves- Reserve utilization will be considered only to transition away from existing operations and offset the additional reduction in enrollment or state appropriations due to COVID-19, while so many variables are uncertain
- Space Utilization- Spaces must be reviewed for utilization and potential closure until funding stabilizes and occupancy increases
- Programmatic Reviews- Continue programmatic reviews. The Central Assessment Team and Institutional Effectiveness Committee will continue oversight and reviews
- Life, health, safety – The COVID-19 pandemic has brought forth the necessity to develop innovative ideas and comprehensive plans to ensure life, health, and safety is maintained for our student, staff, and community

REVENUE OUTLOOK

Current Funds

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

Current fund revenues are subdivided into four categories of sources; state support (general and area-specific support and ABE/GED/ESL), local revenue (four-mill, motor vehicle, and one-mill levy), institutional revenue (tuition, fees, and auxiliary revenues), and other revenue (gate receipts, investment income, misc. deposits, restricted revenue, and carryover). The percentages from each of these categories for the FY2021 budget are listed below:

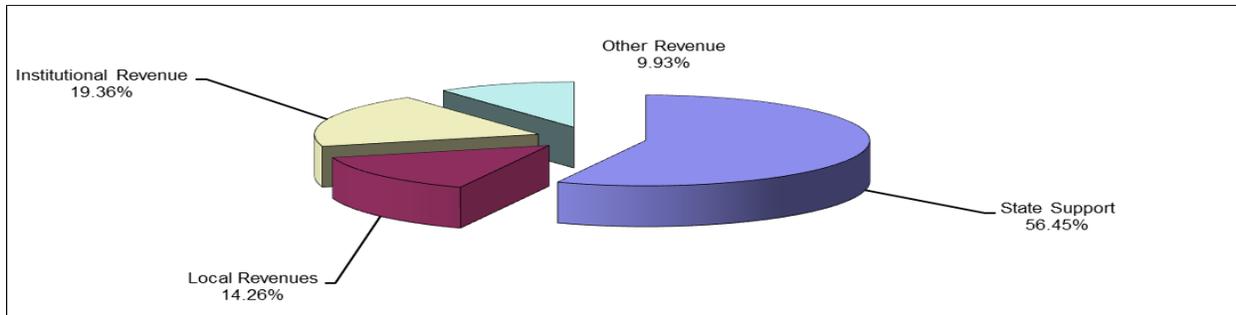


Unrestricted Operating Fund

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 Wyoming Community College Commission, which establishes funding levels for the Wyoming community colleges in part based on fixed and variable costs, enrollment, weighted credit hours, and degree attainment.

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 FY2020 budget are listed below:



Unrestricted Revenue

We are anticipating a decrease in our block State appropriation of approximately \$1,440,000. We will not budget for recalibration/redistribution monies as they are unknown at this time.

Local tax revenues are projected to be approximately \$2.7 million for the 4-mill levy and \$800,000 for the 1-mill levy for FY2021. The county will continue to watch revenue projections closely as they are stabilizing, but growth has been slow. Current projections are holding but future revenues are expected to decline.

Projected institutional revenues from tuition and fees are anticipated to remain consistent as FY 2020 revenue exceeded budget by 17% but the College could see enrollment declines due to COVID-19. The College has elected to utilize national enrollment projections taking the pandemic into account.

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.

Carryover

Carryover refers to funds that are budgeted, not fully expended, and will be carried over to the following budget year. Examples include projects started but not completed by year-end. Minimal carryover is expected for fiscal 2021.

Reserve utilization

Reserve utilization is the use of prior-year reserves in the following year to support short term needs or transitional change. Reserve utilization is expected to be used to assist with increased costs associated with health insurance, decreased state appropriations, and projected decrease in enrollment due to COVID-19.

Auxiliary Enterprises

Residence hall and dining service rates were reviewed, adjusted, and approved. Rates were decreased to address affordability and encourage occupancy. All other Auxiliary Fund areas were budgeted to cover operational costs and remain affordable to our students.

How to Read This Report

The fiscal information contained herein represents the fiscal resources necessary to sustain educational and other program activities in the College's service area.

All necessary budget development, advertisement, hearing, and adoption procedures have been adhered to in accordance with:

1. Northwest College Policies and Procedures
2. Wyoming Uniform Fiscal Procedures Act
3. Wyoming Community College Commission Rules, Regulations, and Procedures
4. NACUBO – National Association of College & University Business Officers

INCREMENTAL CHANGES FOR THE BUDGET YEAR 2021

UNRESTRICTED OPERATING FUNDS

FUNDS 10, 13, 14 & 15		
	Revenue	Expense
PRIOR YEAR ENDING BUDGET	19,858,690	19,858,690
Budget increase/(reduction)		
Tuition & Fees	98,173	
State Appropriation	(1,440,073)	
Local Appropriation	-	
Other Sources - Reserve Utilization	2,000,202	
Other Sources	-	
INSTRUCTION PROGRAM		
Instruction- Salary and Benefits		334,875
Instruction- Other		(7,970)
ABE, GED, ESL		1,464
Continuing Education- Salary and Benefits		5,277
Continuing Education-Other		(1,924)
sub-total		331,722
PUBLIC SERVICE-COMMUNITY SERVICE		
Other		(2,546)
ACADEMIC SUPPORT PROGRAM		
Salary and Benefits		36,190
Other		11,315
sub-total		47,505
STUDENT SERVICES PROGRAM		
Salary and Benefits		34,201
Other Including Security Transfer Reduction		72,753
sub-total		106,954
INSTITUTIONAL SUPPORT PROGRAM		
Salary and Benefits		68,365
Other		14,747
sub-total		83,112
PLANT ADMINISTRATION PROGRAM		
Salary and Benefits		84,455
Other		12,100
sub-total		96,555
INSTITUTIONAL SCHOLARSHIP PROGRAM		
Scholarships and Waivers		(5,000)
sub-total		(5,000)
Change in Budget	658,302	658,302
Total 2020 Budget	20,516,992	20,516,992

**INCREMENTAL CHANGES FOR THE BUDGET YEAR 2021
UNRESTRICTED CURRENT FUNDS**

ONE MILL FUND 11		
	Revenue	Expense
PRIOR YEAR ENDING BUDGET	812,231	812,231
Local Appropriations	-	
INSTITUTIONAL SUPPORT PROGRAM		
Operational Support lines		-
Change in Budget	-	-
TOTAL 2020 BUDGET	812,231	812,231

AUXILIARY FUND 12		
	Revenue	Expense
PRIOR YEAR ENDING BUDGET	4,559,420	4,559,420
Residence Halls	(320,995)	(320,995)
Food Service	(203,986)	(203,986)
Trapper Village Main Apartments	44,585	44,585
Trapper Village West Apartments	80	80
Bookstore	-	-
Child Care Services	8,838	8,838
Student Assistance	(8,364)	(8,364)
Stabling	1,746	1,746
Fitness Center	(1,996)	(1,996)
Food Service - Field Camp	-	-
Printing Services	5,338	5,338
Motor Pool	-	-
Summer Conferences	-	-
College Farm	-	-
Livestock	-	-
Carry Over	-	-
Other	(3,000)	(3,000)
Transfers	-	-
		-
Change in Budget	(477,754)	(477,754)
Total 2020 Budget	4,081,666	4,081,666

NOTICE OF HEARING ON NORTHWEST COLLEGE ONE-MILL LEVY

Notice is hereby given that a public hearing will be held by the Board of Trustees to consider a one (1) year extension of the optional one-mill tax levy on the college’s tax district for the 2020-2021 fiscal year on the 6th day of July, 2020, at four o’clock (4:00) p.m., and will be held via Zoom, for which the login information can be obtained by visiting the college’s calendar of events located at <https://www.nwc.edu/events/>, at which time any and all persons interested may appear and be heard.

Provided to Publisher:

Published
 Powell Tribune June 30 and July 2, 2020
 Cody Enterprise June 30 and July 2, 2020

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

NOTICE OF HEARING ON NORTHWEST COLLEGE BUDGET

Notice is hereby given that a public hearing on the proposed budget for Northwest College for the 2020-21 fiscal year ending June 30, 2021, which is now being considered by the Board of Trustees, on the 6th day of July, 2020 at 4:00 p.m., and will be held via Zoom, for which the login information can be obtained by visiting the college’s calendar of events located at <https://www.nwc.edu/events/>, at which time any and all persons interested may appear and be heard.

Summary of Budget					
	Estimated Cash Available July 1st	Estimated Revenue Without Tax	Cash and Estimated Revenue	Estimated Tax Requirement*	Estimated Expenditures
	(1)	(2)	(3)	(4)	(5)
Current Funds	\$1,972,868	\$22,808,858	\$24,781,726	\$3,728,366	\$28,510,092
Plant Funds	\$0	\$1,562,769	\$1,562,769	-0-	\$1,562,769

*Four mils must be levied against the college district valuation. Motor Vehicle, and optional one mill included.

Provided to Publisher:

Published
 Powell Tribune June 30 and July 2, 2020
 Cody Enterprise June 30 and July 2, 2020

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

WHEREAS, on the 6th day of July, 2020, 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, 2021.

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, 2021.

BE IT FURTHER RESOLVED, that the following appropriations be made for the 2021 fiscal year ending June 30, 2021, and that the expenditures be limited to the amount appropriated herein.

Dated this 6th day of July, 2020.

EXPENDITURE AUTHORITY

Attest:

Mark S Wurzel
[Signature]
[Signature]
Carolyn Aanko
R S Nevensone
Syda M. Larsen
[Signature]

CURRENT FUNDS	\$28,510,092
PLANT FUNDS	1,562,769
TOTAL	<u>\$30,072,861</u>

WHEREAS, on the 6th day of July, 2020, this Board adopted a college budget for the 2021 fiscal year ending June 30, 2021 calling for the following appropriations:

Current Funds	\$28,510,092
Plant Funds	<u>1,562,769</u>
Total	\$30,072,861

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, 2021, as shown opposite each fund amounts to be raised by taxes.

Amount to be raised:

Current Funds	\$2,926,635	4 mils
	<u>\$801,731</u>	1 mil
	\$3,728,366	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, 2021.

Dated this 6th day of July, 2020.

Attest:

Mark S Wuryel
[Signature]
Carolyn Danko
R S Newsome
Regina M. Larsen
John O. [Signature]

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

NOW BE IT RESOLVED by the Board of Trustees of Northwest Community College District that the Board approve the one-year renewal of the additional one-mil tax levy on the property within the Northwest Community College District, as provided for by Wyoming Statute 21-13-303, beginning on July 1, 2020 and ending on June 30, 2021.

Dated this 6th day of July, 2020.

Attest:

Mark S. Wanzel
[Signature]
[Signature]
Carolyn Stanko
R. S. Newson
Rachael M. Larsen
[Signature]

OPERATING FUND

INSTRUCTION

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

ACADEMIC SUPPORT

Vice President of Academics Library Academic Advising Associate Dean Instruction Tutoring	Work Based Learning Extended Campus Office Extended Campus Cody Instructional Tech Support	Assessment Activity International Recruiting Academic Computing
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STUDENT SERVICES

Vice President of Student Services Student Compliance Enrollment Services Campus Security Financial Aid Athletic Director Athletic Trainer	Athletics: -men's basketball -women's basketball -women's volleyball -men's and women's rodeo -wrestling -men's & women's soccer	Registrar Intramurals Student Activities Student Orientation Student Employment ADA Compliance
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INSTITUTIONAL SUPPORT

President's Office Vice President of Admin. Services Business Office College Services	Printing Services Communications & Marketing College Development Institutional Research	Computer Services Human Resources
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OPERATIONS/MAINTENANCE OF PLANT

Plant Admin & Maintenance Building Maintenance Property Insurance	Custodial Grounds Field Station Maint & Repair	Utilities Trapper Arena
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SCHOLARSHIPS & GRANTS

Trapper Scholarships	Athletic Scholarships	Family/Grant Scholarship:
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COMMUNITY SERVICE FUND

Yellowstone Summer Music	Music Festival	Music Technology
NW Studios	Jazz Festival	Art Gallery
Delta Camp	Criminal Justice Camp	Yellowstone Bldg Usage
Paint the Town Red		

CONTINUING EDUCATION

Work Force Development - Powell, Cody, Worland
Powell Valley Community Education (BOCES)

AUXILIARY SERVICES

Residence Halls	Fitness Center
Trapper Village Main	College Farm
Trapper Village West	Livestock
Food Service	Printing Services
Bookstore	Conference & Facilities
Child Care	Field Camp
Student Assistance	Motor Pool
Stables	

ONE-MIL FUND

ACADEMIC SUPPORT:

Faculty Development

INSTITUTIONAL SUPPORT:

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

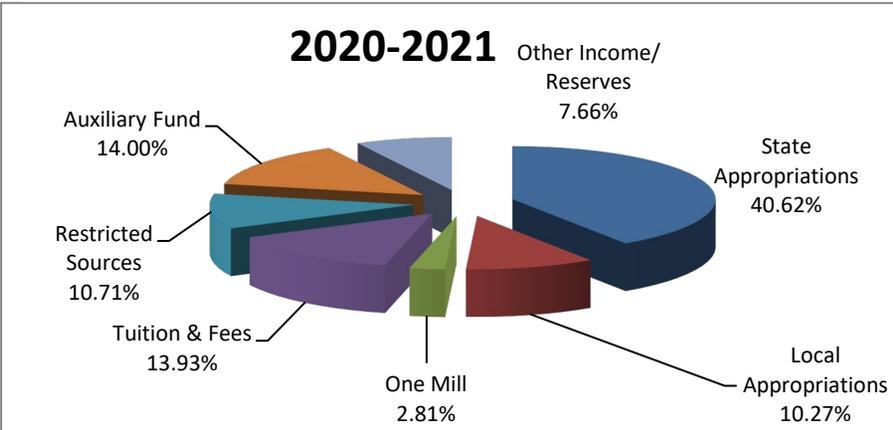
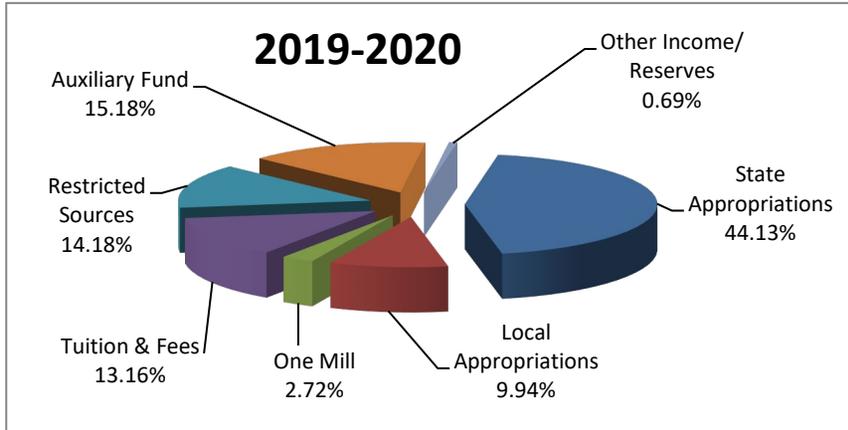
*General Expenditures include but are not limited to; grievance officer salary & benefits, legal services, audit, professional development, credit card fees, bad debt, support to other funds, insurance, vehicles and equipment.

RESTRICTED CURRENT FUNDS

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

PLANT FUND

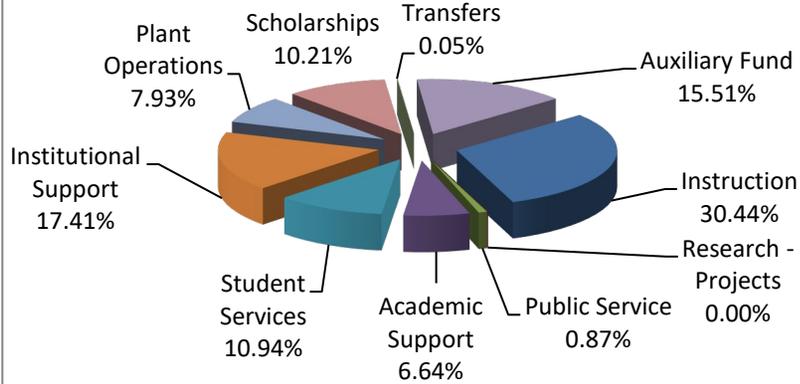
Renewal and replacement	Major Maintenance
Investment in plant	Facilities Fees
Fixed Assets	Aux Furniture and Fixtures
Retirement of indebtedness	Aux Laundry



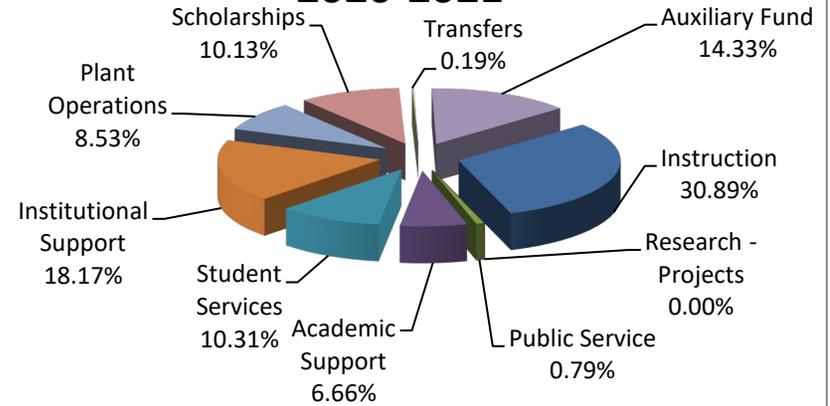
ITEM	ADJUSTED 2019-2020 BUDGET	PERCENT OF BUDGET
Current Funds Revenues		
State Appropriations	\$ 12,993,355	44.13%
Local Appropriations	2,926,635	9.94%
One Mill	801,731	2.72%
Tuition & Fees	3,873,477	13.16%
Restricted Sources	4,174,753	14.18%
Auxiliary Fund	4,466,801	15.18%
Other Income/ Reserves	203,600	0.69%
Total Revenues	\$ 29,440,352	100%

ITEM	APPROVED 2020-2021 BUDGET	PERCENT OF BUDGET
Current Funds Revenues		
State Appropriations	\$ 11,581,616	40.62%
Local Appropriations	2,926,635	10.27%
One Mill	801,731	2.81%
Tuition & Fees	3,971,649	13.93%
Restricted Sources	3,053,907	10.71%
Auxiliary Fund	3,992,046	14.00%
Other Income/ Reserves	2,182,508	7.66%
Total Revenues	\$ 28,510,092	100%

2019-2020

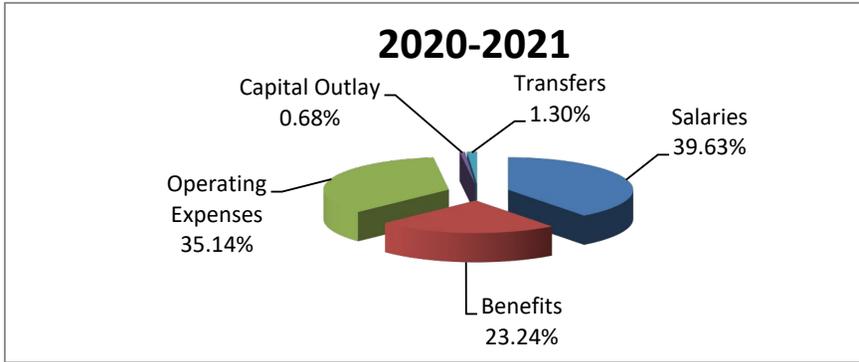
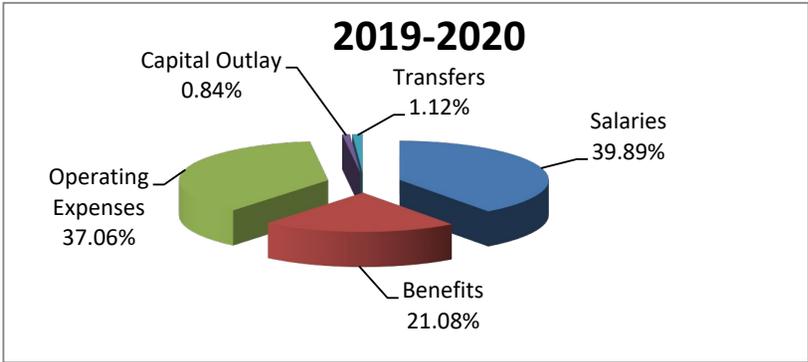


2020-2021



ITEM	ADJUSTED 2019-2020 BUDGET	PERCENT OF BUDGET
Current Funds Expenditures by Program		
Instruction	\$ 8,960,671	30.44%
Research - Projects	-	0.00%
Public Service	256,376	0.87%
Academic Support	1,955,526	6.64%
Total Instructional Programs	11,172,573	37.95%
Student Services	3,220,047	10.94%
Institutional Support	5,126,662	17.41%
Plant Operations	2,335,068	7.93%
Scholarships	3,006,497	10.21%
Transfers	14,385	0.05%
Total Other Programs	13,702,659	46.54%
Auxiliary Fund	4,565,120	15.51%
Auxiliary Federal Workstudy	0	0.00%
Total Auxiliary Fund	4,565,120	15.51%
Total Expenditures by Program	\$ 29,440,352	100%

ITEM	APPROVED 2020-2021 BUDGET	PERCENT OF BUDGET
Current Funds Expenditures by Program		
Instruction	\$ 8,807,499	30.89%
Research - Projects	-	0.00%
Public Service	225,506	0.79%
Academic Support	1,897,736	6.66%
Total Instructional Programs	10,930,741	38.34%
Student Services	2,939,970	10.31%
Institutional Support	5,180,610	18.17%
Plant Operations	2,431,724	8.53%
Scholarships	2,888,698	10.13%
Transfers	54,010	0.19%
Total Other Programs	13,495,012	47.33%
Auxiliary Fund	4,084,339	14.33%
Auxiliary Federal Workstudy	0	0.00%
Total Auxiliary Fund	4,084,339	14.33%
Total Expenditures by Program	\$ 28,510,092	100%



ITEM	ADJUSTED 2019-2020 BUDGET	PERCENT OF BUDGET
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Current Funds Expenditures by Series

Salaries	\$ 11,744,642	39.89%
Benefits	6,205,683	21.08%
Operating Expenses	10,911,591	37.06%
Capital Outlay	247,351	0.84%
Transfers	331,085	1.12%
Total Expenditures by Series	<u>\$ 29,440,352</u>	<u>100%</u>

ITEM	APPROVED 2020-2021 BUDGET	PERCENT OF BUDGET
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Current Funds Expenditures by Series

Salaries	\$ 11,299,702	39.63%
Benefits	6,625,852	23.24%
Operating Expenses	10,019,344	35.14%
Capital Outlay	194,484	0.68%
Transfers	370,710	1.30%
Total Expenditures by Series	<u>\$ 28,510,092</u>	<u>100%</u>

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Total Current Funds

College:	<u>Northwest College</u>	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Revenue	Tuition and Fees	4,008,519	4,723,455	3,971,649	3,971,649
	State Appropriations	12,956,951	13,534,722	11,581,616	11,581,616
	Local Appropriations	3,939,174	4,026,447	3,728,366	3,728,366
	Federal Grants and Contracts	2,461,135	2,153,846	1,673,388	1,673,388
	State Grants and Contracts	1,107,663	957,503	821,603	821,603
	Local Grants and Contracts	0	0	0	0
	Private Givts/Grants/Contracts	623,402	438,438	558,916	558,916
	Endowment Income	0	0	0	0
	Sales & Services/Educ Act.	900	325	3,000	3,000
	Sales & Services/Aux Enter	4,464,411	3,478,932	3,992,046	3,992,046
	Other Sources	98,585	67,460	54,924	54,924
	Total Revenue	29,660,740	29,381,128	26,385,508	26,385,508
Other Funding Sources	Carryover	21,303	0	1,972,868	1,972,868
	Transfers	495,120	617,425	125,034	125,034
	Other	10,545	25,158	26,682	26,682
	Total Other	526,968	642,583	2,124,584	2,124,584
Total Current Funds Revenue and Other		30,187,708	30,023,711	28,510,092	28,510,092
Expenditures by Program	Instruction	8,650,030	8,288,675	8,807,499	8,807,499
	Research	0	0	0	0
	Public Service	219,801	146,612	225,506	225,506
	Academic Support	1,902,833	1,832,418	1,897,736	1,897,736
	Student Services	3,404,142	3,569,285	2,939,970	2,939,970
	Institutional Support	5,158,105	4,698,338	5,180,610	5,180,610
	Operations and Maint/Plant	2,252,226	2,155,870	2,431,724	2,431,724
	Scholarships & Fellowships	3,091,945	2,560,851	2,888,698	2,888,698
	Total Expenditures	24,679,082	23,252,049	24,371,743	24,371,743
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	128,750	673,425	54,010	54,010
	Total Transfers	128,750	673,425	54,010	54,010
Auxiliary Enterprises	Expenditures	4,941,963	3,763,110	3,767,639	3,767,639
	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	75,913	33,098	0	0
	Total Expenditures & Transfers	5,334,576	4,112,908	4,084,339	4,084,339
Total Current Funds Expenditures and Transfers		30,142,408	28,038,382	28,510,092	28,510,092
Expenditures by Series	Salaries	12,159,363	10,981,522	11,299,702	11,299,702
	Benefits	5,772,451	5,725,994	6,625,852	6,625,852
	Operating Expenses	11,196,603	9,857,412	10,019,344	10,019,344
	Capital Outlay	492,628	450,231	194,484	194,484
	Total Expenditures	29,621,045	27,015,159	28,139,382	28,139,382
Transfers	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	204,663	706,523	54,010	54,010
	Total Transfers	521,363	1,023,223	370,710	370,710
Total Current Funds Expenditures and Transfers		30,142,408	28,038,382	28,510,092	28,510,092
Net Increase (Decrease)		45,300	1,985,329	0	0

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Revenue

College:	Northwest College	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Revenue					
Tuition, Fees	Credit Tuition, In-State	1,122,074	1,249,800	1,063,096	1,063,096
	Credit Tuition, Out-of-District	812,743	891,616	755,649	755,649
	Credit Tuition, Out-State	526,793	685,743	513,097	513,097
	Credit Tuition, WUE	592,053	667,241	656,084	656,084
	Continuing Education Tuition	80,002	402,985	91,000	91,000
	Community Services Tuition	172,450	75,724	205,156	205,156
	Student Fees	197,994	184,375	146,097	146,097
	Course Fees	504,410	565,971	541,470	541,470
	Other Fees	0	0	0	0
State Appropriations	State Aid Appropriation	10,223,870	10,952,618	9,090,751	9,090,751
	Supplemental Appropriation	2,612,937	2,582,104	2,490,865	2,490,865
	Other State Revenue	120,144	0	0	0
Local Appropriations	Mill Levy, Four-Mill	2,681,016	2,736,096	2,454,654	2,454,654
	Mill Levy, Optional	670,256	684,026	695,420	695,420
	Motor Vehicle Fees	582,347	600,791	569,292	569,292
	Other Local Revenue	5,555	5,534	9,000	9,000
Federal Grants and Contracts		2,461,135	2,153,846	1,673,388	1,673,388
State Grants and Contracts		1,107,663	957,503	821,603	821,603
Local Grants and Contracts		0	0	0	0
BOCES/BOCHES					
Private Grants/Gifts/Contracts		623,402	438,438	558,916	558,916
Endowment Income	Unrestricted				
	Restricted				
	Other Income				
Sales/Service Educational Activities	Instruction	900	325	3,000	3,000
	Research	0	0	0	0
	Public Service	0	0	0	0
	Other	0	0	0	0
Sales/Service Auxiliary Enterprises	Student Center	0	0	0	0
	Food Service	1,360,567	851,742	911,337	911,337
	Residence Halls	1,939,914	1,620,222	1,789,819	1,789,819
	Bookstores	7,087	5,294	6,500	6,500
	Copy Centers	141,762	115,300	173,369	173,369
	Motor Pool	176,614	153,846	218,384	218,384
	Early Childhood Center	184,654	136,065	262,185	262,185
	Other	653,813	596,463	630,452	630,452
Other Sources	Gate Receipts	3,200	2,453	4,000	4,000
	Investment Income	65,319	38,821	31,500	31,500
	Miscellaneous Deposits	30,066	26,186	19,424	19,424
Total Revenue		29,660,740	29,381,128	26,385,508	26,385,508
Other Funding Sources	Carryover	21,303	0	1,972,868	1,972,868
	Transfers	495,120	617,425	125,034	125,034
	Other	10,545	25,158	26,682	26,682
Total Other		526,968	642,583	2,124,584	2,124,584
Total Current Funds Revenue and Other		30,187,708	30,023,711	28,510,092	28,510,092

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Expenditures

College:	Northwest College	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Expenditures by Program					
Instruction All Other	Salaries	5,350,955	4,860,986	5,119,818	5,119,818
	Benefits	2,377,260	2,333,851	2,808,873	2,808,873
	Operating Expenses	591,224	488,103	541,162	541,162
	Capital Outlay	20,190	3,047	41,600	41,600
	Total Expenditures	8,339,629	7,685,987	8,511,453	8,511,453
Instruction Continuing Education	Salaries	114,815	89,851	91,403	91,403
	Benefits	59,295	50,672	57,810	57,810
	Operating Expenses	65,010	386,737	71,924	71,924
	Capital Outlay	0	0	0	0
	Total Expenditures	239,120	527,260	221,137	221,137
Instruction ABE, GED, ESL	Salaries	48,581	51,187	48,758	48,758
	Benefits	18,396	19,434	21,411	21,411
	Operating Expenses	4,304	4,807	4,740	4,740
	Capital Outlay	0	0	0	0
	Total Expenditures	71,281	75,428	74,909	74,909
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service All Other	Salaries	1,550	0	1,350	1,350
	Benefits	330	0	304	304
	Operating Expenses	4,532	804	3,396	3,396
	Capital Outlay	0	0	0	0
	Total Expenditures	6,412	804	5,050	5,050
Public Service Community Service	Salaries	57,640	46,498	52,151	52,151
	Benefits	32,449	36,478	38,325	38,325
	Operating Expenses	123,300	62,832	129,980	129,980
	Capital Outlay	0	0	0	0
	Total Expenditures	213,389	145,808	220,456	220,456
Academic Support	Salaries	641,426	596,248	576,347	576,347
	Benefits	292,449	282,977	317,336	317,336
	Operating Expenses	968,770	937,538	1,003,053	1,003,053
	Capital Outlay	188	15,655	1,000	1,000
	Total Expenditures	1,902,833	1,832,418	1,897,736	1,897,736
Student Services	Salaries	1,660,247	1,477,030	1,310,091	1,310,091
	Benefits	860,060	820,516	816,859	816,859
	Operating Expenses	883,835	1,271,739	813,020	813,020
	Capital Outlay	0	0	0	0
	Total Expenditures	3,404,142	3,569,285	2,939,970	2,939,970
Institutional Support	Salaries	2,309,662	2,115,674	2,147,282	2,147,282
	Benefits	1,040,745	1,058,945	1,170,934	1,170,934
	Operating Expenses	1,792,213	1,464,107	1,760,394	1,760,394
	Capital Outlay	15,485	59,612	102,000	102,000
	Total Expenditures	5,158,105	4,698,338	5,180,610	5,180,610
Operation/ Maintenance Plant	Salaries	882,333	758,831	956,084	956,084
	Benefits	463,378	470,726	632,920	632,920
	Operating Expenses	906,515	926,313	842,720	842,720
	Capital Outlay	0	0	0	0
	Total Expenditures	2,252,226	2,155,870	2,431,724	2,431,724

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Expenditures

College:	<u>Northwest College</u>	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Expenditures by Program					
Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	3,091,945	2,560,851	2,888,698	2,888,698
	Capital Outlay	0	0	0	0
	Total Expenditures	3,091,945	2,560,851	2,888,698	2,888,698
Total Expenditures		24,679,082	23,252,049	24,371,743	24,371,743
Transfers					
	Mandatory	0	0	0	0
	Non-mandatory	128,750	673,425	54,010	54,010
	Total Transfers	128,750	673,425	54,010	54,010
Auxiliary Enterprises					
	Salaries	1,092,154	985,217	996,418	996,418
	Benefits	628,089	652,395	761,080	761,080
	Operating Expenses	2,764,955	1,753,581	1,960,257	1,960,257
	Capital Outlay	456,765	371,917	49,884	49,884
	Total Expenditures	4,941,963	3,763,110	3,767,639	3,767,639
Transfers					
	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	75,913	33,098	0	0
	Total Transfers	392,613	349,798	316,700	316,700
Total Current Funds Expenditures and Transfers		30,142,408	28,038,382	28,510,092	28,510,092

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted Operating Fund

College:	Northwest College	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Revenue	Tuition and Fees	4,008,519	4,723,455	3,971,649	3,971,649
	State Appropriations	12,956,951	13,534,722	11,581,616	11,581,616
	Local Appropriations	3,151,131	3,220,089	2,926,635	2,926,635
	Sales & Services/Educ Act.	900	325	3,000	3,000
	Other Sources	79,309	53,260	39,424	39,424
	Total Revenue	20,196,810	21,531,851	18,522,324	18,522,324
Other Funding Sources	Carryover	0	0	1,971,868	1,971,868
	Transfers	5,281	5,800	5,800	5,800
	Other	2,360	16,910	17,000	17,000
	Total Other	7,641	22,710	1,994,668	1,994,668
Total Operating Fund Revenue and Other		20,204,451	21,554,561	20,516,992	20,516,992
Expenditures by Program	Instruction	8,017,769	7,741,745	8,418,592	8,418,592
	Research	0	0	0	0
	Public Service	213,389	145,808	220,456	220,456
	Academic Support	1,665,683	1,599,294	1,726,075	1,726,075
	Student Services	2,768,881	3,105,234	2,813,370	2,813,370
	Institutional Support	4,211,328	3,946,716	4,388,536	4,388,536
	Operations and Maint/Plant	2,248,732	2,153,936	2,427,315	2,427,315
	Scholarships & Fellowships	665,689	426,037	543,638	543,638
	Total Expenditures	19,791,471	19,118,770	20,537,982	20,537,982
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	50,000	551,620	-20,990	-20,990
	Total Transfers	50,000	551,620	-20,990	-20,990
Total Oper Fund Expenditures and Transfers by Program		19,841,471	19,670,390	20,516,992	20,516,992
Expenditures by Series	Salaries	10,380,207	9,459,415	10,006,733	10,006,733
	Benefits	4,837,169	4,812,159	5,772,462	5,772,462
	Operating Expenses	4,571,635	4,838,154	4,754,187	4,754,187
	Capital Outlay	2,460	9,042	4,600	4,600
	Total Expenditures	19,791,471	19,118,770	20,537,982	20,537,982
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	50,000	551,620	-20,990	-20,990
	Total Transfers	50,000	551,620	-20,990	-20,990
Total Oper Fund Expenditures and Transfers by Series		19,841,471	19,670,390	20,516,992	20,516,992
Net Increase (Decrease)		362,980	1,884,171	0	0

WCCC Form 216 (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted Operating Fund Revenue			
College:	Northwest College	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Revenue					
Tuition, Fees	Credit Tuition, In-District	1,122,074	1,249,800	1,063,096	1,063,096
	Credit Tuition, Out-of-District	812,743	891,616	755,649	755,649
	Credit Tuition, Out-State	526,793	685,743	513,097	513,097
	Credit Tuition, WUE	592,053	667,241	656,084	656,084
	Continuing Education Tuition	80,002	402,985	91,000	91,000
	Community Services Tuition	172,450	75,724	205,156	205,156
	Student Fees	197,994	184,375	146,097	146,097
	Course Fees	504,410	565,971	541,470	541,470
	Other Fees	0	0	0	0
State Appropriations	State Aid Appropriation	10,223,870	10,952,618	9,090,751	9,090,751
	Supplemental Appropriation	2,612,937	2,582,104	2,490,865	2,490,865
	Other State Revenue	120,144	0	0	0
Local Appropriations	Mill Levy, Four-Mill	2,681,016	2,736,096	2,454,654	2,454,654
	Motor Vehicle Fees	465,671	479,566	464,981	464,981
	Other Local Revenue	4,444	4,427	7,000	7,000
Sales/Service Educational Activities	Instruction	900	325	3,000	3,000
	Research	0	0	0	0
	Public Service	0	0	0	0
	Other	0	0	0	0
Other Sources	Gate Receipts	3,200	2,453	4,000	4,000
	Investment Income	46,043	24,621	16,000	16,000
	Miscellaneous Deposits	30,066	26,186	19,424	19,424
Total Revenue		20,196,810	21,531,851	18,522,324	18,522,324
Other Funding Sources	Carryover	0	0	1,971,868	1,971,868
	Transfers	5,281	5,800	5,800	5,800
	Other	2,360	16,910	17,000	17,000
Total Other		7,641	22,710	1,994,668	1,994,668
Total Operating Fund Revenue and Other		20,204,451	21,554,561	20,516,992	20,516,992

WCCC Form 217 (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted Operating Fund Expenditures			
College:	Northwest College	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Expenditures by Program					
Instruction All Other	Salaries	5,029,073	4,623,955	4,935,850	4,935,850
	Benefits	2,229,569	2,215,614	2,728,957	2,728,957
	Operating Expenses	446,266	296,441	453,139	453,139
	Capital Outlay	2,460	3,047	4,600	4,600
	Total Expenditures	7,707,368	7,139,057	8,122,546	8,122,546
Instruction Continuing Education	Salaries	114,815	89,851	91,403	91,403
	Benefits	59,295	50,672	57,810	57,810
	Operating Expenses	65,010	386,737	71,924	71,924
	Capital Outlay	0	0	0	0
	Total Expenditures	239,120	527,260	221,137	221,137
Instruction ABE, GED, ESL	Salaries	48,581	51,187	48,758	48,758
	Benefits	18,396	19,434	21,411	21,411
	Operating Expenses	4,304	4,807	4,740	4,740
	Capital Outlay	0	0	0	0
	Total Expenditures	71,281	75,428	74,909	74,909
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service All Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service Community Service	Salaries	57,640	46,498	52,151	52,151
	Benefits	32,449	36,478	38,325	38,325
	Operating Expenses	123,300	62,832	129,980	129,980
	Capital Outlay	0	0	0	0
	Total Expenditures	213,389	145,808	220,456	220,456
Academic Support	Salaries	619,170	567,959	575,211	575,211
	Benefits	289,889	280,097	317,336	317,336
	Operating Expenses	756,624	751,238	833,528	833,528
	Capital Outlay	0	0	0	0
	Total Expenditures	1,665,683	1,599,294	1,726,075	1,726,075
Student Services	Salaries	1,380,575	1,260,509	1,266,171	1,266,171
	Benefits	715,547	689,620	816,734	816,734
	Operating Expenses	672,759	1,155,105	730,465	730,465
	Capital Outlay	0	0	0	0
	Total Expenditures	2,768,881	3,105,234	2,813,370	2,813,370
Institutional Support	Salaries	2,251,514	2,062,559	2,085,014	2,085,014
	Benefits	1,028,646	1,049,518	1,158,969	1,158,969
	Operating Expenses	931,168	828,644	1,144,553	1,144,553
	Capital Outlay	0	5,995	0	0
	Total Expenditures	4,211,328	3,946,716	4,388,536	4,388,536
Operation/ Maintenance Plant	Salaries	878,839	756,897	952,175	952,175
	Benefits	463,378	470,726	632,920	632,920
	Operating Expenses	906,515	926,313	842,220	842,220
	Capital Outlay	0	0	0	0
	Total Expenditures	2,248,732	2,153,936	2,427,315	2,427,315

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted Operating Fund Expenditures			
College:	<u>Northwest College</u>	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Expenditures by Program					
Scholarships and	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	665,689	426,037	543,638	543,638
Fellowships	Capital Outlay	0	0	0	0
	Total Expenditures	665,689	426,037	543,638	543,638
Total Expenditures		19,791,471	19,118,770	20,537,982	20,537,982
Transfers					
	Mandatory	0	0	0	0
	Non-mandatory	50,000	551,620	(20,990)	(20,990)
	Total Transfers	50,000	551,620	(20,990)	(20,990)
Total Operating Fund Expenditures and Transfers		19,841,471	19,670,390	20,516,992	20,516,992

WCCC Form 218 (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM		Annual Budget Summary - Unrestricted Auxiliary Fund			
College:	Northwest College	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Revenue	Sales & Services/Auxiliary Enterprises	4,464,411	3,478,932	3,992,046	3,992,046
Student Fees	Other Sources	3,966	650	5,000	5,000
	Total Revenue	4,468,377	3,479,582	3,997,046	3,997,046
Other Funding Sources	Carryover	0	0	0	0
	Transfers	77,000	609,620	84,620	84,620
	Other	0	0	0	0
	Total Other	77,000	609,620	84,620	84,620
Total Auxiliary Revenue and Other		4,545,377	4,089,202	4,081,666	4,081,666
Expenditures by Program	Auxiliary Enterprises, Student	4,412,033	3,225,943	3,079,873	3,079,873
	Auxiliary Enterprises, Faculty/Staff	524,643	534,493	685,093	685,093
	Total Expenditures	4,936,676	3,760,436	3,764,966	3,764,966
Transfers	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	15,000	0	0	0
	Total Transfers	331,700	316,700	316,700	316,700
Total Auxiliary Expenditures and Transfers by Program		5,268,376	4,077,136	4,081,666	4,081,666
Expenditures by Series	Salaries	1,086,867	982,543	993,745	993,745
	Benefits	628,089	652,395	761,080	761,080
	Operating Expenses	2,764,955	1,753,581	1,960,257	1,960,257
	Capital Outlay	456,765	371,917	49,884	49,884
	Total Expenditures	4,936,676	3,760,436	3,764,966	3,764,966
Transfers	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	15,000	0	0	0
	Total Transfers	331,700	316,700	316,700	316,700
Total Auxiliary Expenditures and Transfers by Series		5,268,376	4,077,136	4,081,666	4,081,666
Net Increase (Decrease)		(722,999)	12,066	0	0

WCCC Form 216b (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Auxiliary Fund Revenue

College:	<u>Northwest College</u>	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Revenue					
Sales/Service	Student Center	0	0	0	0
	Food Service	1,360,567	851,742	911,337	911,337
	Residence Halls	1,939,914	1,620,222	1,789,819	1,789,819
	Bookstores	7,087	5,294	6,500	6,500
	Copy Center	141,762	115,300	173,369	173,369
	Motor Pool	176,614	153,846	218,384	218,384
	Early Childhood Center	184,654	136,065	262,185	262,185
	Other	653,813	596,463	630,452	630,452
Other Sources	Gate Receipts	0	0	0	0
	Investment Income	3,966	650	5,000	5,000
	Miscellaneous Deposits	0	0	0	0
Total Revenue		4,468,377	3,479,582	3,997,046	3,997,046
Other Funding Sources	Carryover	0	0	0	0
	Transfers	77,000	609,620	84,620	84,620
	Other	0	0	0	0
Total Other		77,000	609,620	84,620	84,620
Total Auxiliary Fund Revenue and Other		4,545,377	4,089,202	4,081,666	4,081,666

WCCC Form 217b (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Auxiliary Fund Expenditures

College:	Northwest College	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Expenditures by Program					
Student	Salaries	0	0	0	0
Student Center	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Student	Salaries	75,339	29,030	28,746	28,746
Food Service	Benefits	44,593	22,916	25,491	25,491
	Operating Expenses	1,770,208	867,966	856,010	856,010
	Capital Outlay	17,371	133,364	1,090	1,090
	Total Expenditures	1,907,511	1,053,276	911,337	911,337
Student	Salaries	0	0	0	0
Bookstore	Benefits	0	0	0	0
	Operating Expenses	9,622	8,806	6,500	6,500
	Capital Outlay	0	0	0	0
	Total Expenditures	9,622	8,806	6,500	6,500
Student	Salaries	492,803	483,347	420,431	420,431
Housing	Benefits	314,783	333,950	338,537	338,537
	Operating Expenses	650,331	631,279	686,104	686,104
	Capital Outlay	400,747	207,686	33,047	33,047
	Total Expenditures	1,858,664	1,656,262	1,478,119	1,478,119
Student Early	Salaries	164,184	137,171	171,099	171,099
Childhood	Benefits	98,648	106,196	153,004	153,004
Center	Operating Expenses	8,107	6,761	8,082	8,082
	Capital Outlay	0	0	0	0
	Total Expenditures	270,939	250,128	332,185	332,185
Student	Salaries	204,654	210,752	214,300	214,300
All Other	Benefits	106,479	128,258	166,021	166,021
	Operating Expenses	62,604	49,206	80,210	80,210
	Capital Outlay	(8,440)	15,290	6,178	6,178
	Total Expenditures	365,297	403,506	466,709	466,709
Faculty/Staff	Salaries	37,890	34,265	49,537	49,537
Motor Pool	Benefits	7,725	6,461	11,067	11,067
	Operating Expenses	126,932	90,261	157,780	157,780
	Capital Outlay	0	0	0	0
	Total Expenditures	172,547	130,987	218,384	218,384
Faculty/Staff	Salaries	111,997	87,978	109,632	109,632
All Other	Benefits	55,861	54,614	66,960	66,960
	Operating Expenses	137,151	99,302	165,571	165,571
	Capital Outlay	47,087	15,577	9,569	9,569
	Total Expenditures	352,096	257,471	351,732	351,732
Total Expenditures		4,936,676	3,760,436	3,764,966	3,764,966
Transfers	Mandatory	316,700	316,700	316,700	316,700
	Non-mandatory	15,000	0	0	0
	Total Transfers	331,700	316,700	316,700	316,700
Total Auxiliary Fund Expenditures and Transfers		5,268,376	4,077,136	4,081,666	4,081,666

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted One-Mill Fund

College:	Northwest College	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Revenue	Local Appropriations	788,043	806,358	801,731	801,731
	Other Sources	15,310	13,550	10,500	10,500
	Total Revenue	803,353	819,908	812,231	812,231
Other Funding Sources	Carryover	0	0	0	0
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	0	0	0	0
Total One-Mill Revenue and Other		803,353	819,908	812,231	812,231
Expenditures by Program	Instruction	0	0	0	0
	Research	0	0	0	0
	Public Service	0	0	0	0
	Academic Support	6,360	3,809	7,000	7,000
	Student Services	0	0	0	0
	Institutional Support	851,880	678,841	730,231	730,231
	Operations and Maint/Plant	0	0	0	0
	Scholarships & Fellowships	0	0	0	0
	Total Expenditures	858,240	682,650	737,231	737,231
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	78,750	121,805	75,000	75,000
	Total Transfers	78,750	121,805	75,000	75,000
Total One-Mill Expenditures and Transfers by Program		936,990	804,455	812,231	812,231
Expenditures by Series	Salaries	30,197	27,394	28,071	28,071
	Benefits	2,626	1,299	1,055	1,055
	Operating Expenses	818,974	600,340	606,105	606,105
	Capital Outlay	6,443	53,617	102,000	102,000
	Total Expenditures	858,240	682,650	737,231	737,231
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	78,750	121,805	75,000	75,000
	Total Transfers	78,750	121,805	75,000	75,000
Total One-Mill Expenditures and Transfers by Series		936,990	804,455	812,231	812,231
Net Increase (Decrease)		(133,637)	15,453	0	0

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted One-Mill Fund Revenue

College:	<u>Northwest College</u>	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Revenue					
Local	Mill levy	0	0	0	0
Appropriations	Optional Mill	670,256	684,026	695,420	695,420
	Motor Vehicle Fees	116,676	121,225	104,311	104,311
	Other Local Revenue	1,111	1,107	2,000	2,000
Other Sources	Investment Income	15,310	13,550	10,500	10,500
Total Revenue		803,353	819,908	812,231	812,231
Other Funding Sources					
	Carryover	0	0	0	0
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		0	0	0	0
Total One-Mill Revenue and Other		803,353	819,908	812,231	812,231

WCCC Form 217c (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted One-Mill Fund Expenditures			
College:	Northwest College	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Expenditures by Program					
Instruction	Salaries	0	0	0	0
All Other	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction	Salaries	0	0	0	0
Continuing	Benefits	0	0	0	0
Education	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction	Salaries	0	0	0	0
ABE, GED,	Benefits	0	0	0	0
ESL	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	0	0	0	0
All Other	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	0	0	0	0
Community	Benefits	0	0	0	0
Service	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Academic	Salaries	1,200	1,200	0	0
Support	Benefits	92	92	0	0
	Operating Expenses	5,068	2,517	7,000	7,000
	Capital Outlay	0	0	0	0
	Total Expenditures	6,360	3,809	7,000	7,000
Student	Salaries	0	0	0	0
Services	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Institutional	Salaries	28,997	26,194	28,071	28,071
Support	Benefits	2,534	1,207	1,055	1,055
	Operating Expenses	813,906	597,823	599,105	599,105
	Capital Outlay	6,443	53,617	102,000	102,000
	Total Expenditures	851,880	678,841	730,231	730,231

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted One-Mill Fund Expenditures			
College:	Northwest College	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Operation/ Maintenance Plant	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Total Expenditures		858,240	682,650	737,231	737,231
Transfers	Mandatory	0	0	0	0
	Non-mandatory	78,750	121,805	75,000	75,000
	Total Transfers	78,750	121,805	75,000	75,000
Total One-Mill Expenditures and Transfers		936,990	804,455	812,231	812,231

WCCC Form 218c (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM		Annual Budget Summary - Restricted Fund			
College:	Northwest College	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Revenue	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	2,461,135	2,153,846	1,673,388	1,673,388
	State Grants and Contracts	1,107,663	957,503	821,603	821,603
	Local Grants and Contracts	0	0	0	0
	Private Gifts/Grants/Contracts	623,402	438,438	558,916	558,916
	Total Revenue	4,192,200	3,549,787	3,053,907	3,053,907
Other Funding Sources	Carryover	21,303	0	1,000	1,000
	Transfers	412,839	2,005	34,614	34,614
	Other	8,185	8,248	9,682	9,682
	Total Other	442,327	10,253	45,296	45,296
Total Restricted Funds Revenue and Other		4,634,527	3,560,040	3,099,203	3,099,203
Expenditures by Program	Instruction	632,261	546,930	388,907	388,907
	Research	0	0	0	0
	Public Service	6,412	804	5,050	5,050
	Academic Support	230,790	229,315	164,661	164,661
	Student Services	635,261	464,051	126,600	126,600
	Institutional Support	94,897	72,781	61,843	61,843
	Operations and Maint/Plant	3,494	1,934	4,409	4,409
	Scholarships & Fellowships	2,426,256	2,134,814	2,345,060	2,345,060
	Total Expenditures	4,029,371	3,450,629	3,096,530	3,096,530
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Expenditures	5,287	2,674	2,673	2,673
	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	60,913	33,098	0	0
	Total Expenditures & Transfers	66,200	35,772	2,673	2,673
Total Restricted Expenditures and Transfers by Program		4,095,571	3,486,401	3,099,203	3,099,203
Expenditures by Series	Salaries	662,092	509,496	271,153	271,153
	Benefits	304,567	260,141	91,255	91,255
	Operating Expenses	3,041,039	2,668,011	2,698,795	2,698,795
	Capital Outlay	26,960	15,655	38,000	38,000
	Total Expenditures	4,034,658	3,453,303	3,099,203	3,099,203
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	60,913	32,989	0	0
	Total Transfers	60,913	32,989	0	0
Total Restricted Expenditures and Transfers by Series		4,095,571	3,486,292	3,099,203	3,099,203
Net Increase (Decrease)		538,956	73,748	0	0

WCCC Form 216e (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Restricted Fund Revenue			
College:	<u>Northwest College</u>	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Revenue					
	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	2,461,135	2,153,846	1,673,388	1,673,388
	State Grants and Contracts	1,107,663	957,503	821,603	821,603
	Local Grants and Contracts	0	0	0	0
	Private Gift/Grants/Contracts	623,402	438,438	558,916	558,916
Total Revenue		4,192,200	3,549,787	3,053,907	3,053,907
Other Funding Sources					
	Carryover	21,303	0	1,000	1,000
	Transfers	412,839	2,005	34,614	34,614
	Other	8,185	8,248	9,682	9,682
Total Other		442,327	10,253	45,296	45,296
Total Restrcted Funds Revenue and Other		4,634,527	3,560,040	3,099,203	3,099,203
WCCC Form 217e (Reviewed Feb 2013)					

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Expenditures

College:	Northwest College	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Expenditures by Program					
Instruction	Salaries	321,882	237,031	183,968	183,968
All Other	Benefits	147,691	118,237	79,916	79,916
	Operating Expenses	144,958	191,662	88,023	88,023
	Capital Outlay	17,730	0	37,000	37,000
	Total Expenditures	632,261	546,930	388,907	388,907
Instruction	Salaries	0	0	0	0
Continuing	Benefits	0	0	0	0
Education	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction	Salaries	0	0	0	0
ABE, GED,	Benefits	0	0	0	0
ESL	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	1,550	0	1,350	1,350
All Other	Benefits	330	0	304	304
	Operating Expenses	4,532	804	3,396	3,396
	Capital Outlay	0	0	0	0
	Total Expenditures	6,412	804	5,050	5,050
Public Service	Salaries	0	0	0	0
Community	Benefits	0	0	0	0
Service	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Academic	Salaries	21,056	27,089	1,136	1,136
Support	Benefits	2,468	2,788	0	0
	Operating Expenses	207,078	183,783	162,525	162,525
	Capital Outlay	188	15,655	1,000	1,000
	Total Expenditures	230,790	229,315	164,661	164,661
Student	Salaries	279,672	216,521	43,920	43,920
Services	Benefits	144,513	130,896	125	125
	Operating Expenses	211,076	116,634	82,555	82,555
	Capital Outlay	0	0	0	0
	Total Expenditures	635,261	464,051	126,600	126,600
Institutional	Salaries	29,151	26,921	34,197	34,197
Support	Benefits	9,565	8,220	10,910	10,910
	Operating Expenses	47,139	37,640	16,736	16,736
	Capital Outlay	9,042	0	0	0
	Total Expenditures	94,897	72,781	61,843	61,843
Operation/	Salaries	3,494	1,934	3,909	3,909
Maintenance	Benefits	0	0	0	0
Plant	Operating Expenses	0	0	500	500
	Capital Outlay	0	0	0	0
	Total Expenditures	3,494	1,934	4,409	4,409

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Expenditures

College:		Actual	June 19, 2020	Recommended	Adopted
Northwest College		2018-2019	Estimated	Budget	Budget
			2019-2020	2020-2021	2020-2021
Expenditures by Program					
Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	2,426,256	2,134,814	2,345,060	2,345,060
	Capital Outlay	0	0	0	0
	Total Expenditures	2,426,256	2,134,814	2,345,060	2,345,060
Total Expenditures		4,029,371	3,450,629	3,096,530	3,096,530
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Salaries	5,287	2,674	2,673	2,673
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	5,287	2,674	2,673	2,673
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	60,913	33,098	0	0
	Total Transfers	60,913	33,098	0	0
Total Restricted Funds Expenditures and Transfers		4,095,571	3,486,401	3,099,203	3,099,203

WCCC Form 218e (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Plant Fund

College:		Actual	June 19, 2020	Recommended	Adopted
Northwest College		2018-2019	Estimated	Budget	Budget
			2019-2020	2020-2021	2020-2021
Revenue	Student Fees	179,738	210,507	224,308	224,308
	Debt Service	0	0	0	0
	State Appropriations	1,333,170	1,333,170	1,326,461	1,326,461
	Federal Appropriations	0	0	0	0
	Interest Income	15,747	13,569	12,000	12,000
	Other/Gifts	2,657,176	0	0	0
	Total Revenue	4,185,831	1,557,246	1,562,769	1,562,769
Other Funding Sources	Carryover	0	0	0	0
	Borrowing-External Agencies	0	0	0	0
	Transfers	381,700	316,700	316,700	316,700
	Total Other	381,700	316,700	316,700	316,700
Total Plant Funds Revenue and Other		4,567,531	1,873,946	1,879,469	1,879,469
Expenditures by Program	Land/Building Acquisition	0	0	0	0
	New Construction	0	0	0	0
	Remodeling/Renovation	2,904,395	905,099	1,562,769	1,562,769
	Debt Service	110,717	316,700	316,700	316,700
	Other	0	0	0	0
	Total Expenditures	3,015,112	1,221,799	1,879,469	1,879,469
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Plant Funds Expenditures and Transfers by Program		3,015,112	1,221,799	1,879,469	1,879,469
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	110,717	316,700	316,700	316,700
	Capital Outlay	2,904,395	905,099	1,562,769	1,562,769
	Total Expenditures	3,015,112	1,221,799	1,879,469	1,879,469
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Plant Funds Expenditures and Transfers by Series		3,015,112	1,221,799	1,879,469	1,879,469
Net Increase (Decrease)		1,552,419	652,147	0	0

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Plant Fund Revenue			
College:	<u>Northwest College</u>	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Revenue					
	Student Fees	179,738	210,507	224,308	224,308
	Debt Service	0	0	0	0
	Federal Appropriations	0	0	0	0
	Other investment Income	0	0	0	0
	Other/Gifts	2,657,176	0	0	0
State	Supplemental Appropriation	1,333,170	1,333,170	1,326,461	1,326,461
Appropriations	Contingency Reserve	0	0	0	0
	Interest Income	15,747	13,569	12,000	12,000
Total Revenue		4,185,831	1,557,246	1,562,769	1,562,769
Other Funding	Carryover	0	0	0	0
Sources	Borrowings-External Agencies	0	0	0	0
	Transfers	381,700	316,700	316,700	316,700
Total Other		381,700	316,700	316,700	316,700
Total Plant Funds Revenue and Other		4,567,531	1,873,946	1,879,469	1,879,469

WCCC Form 217f (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Plant Fund Expenditures

College:	<u>Northwest College</u>	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Expenditures by Program					
Land/Bldg Acquisition	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
New Construction	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Remodeling/ Renovations	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	2,904,395	905,099	1,562,769	1,562,769
	Total Expenditures	2,904,395	905,099	1,562,769	1,562,769
Debt Service	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	110,717	316,700	316,700	316,700
	Capital Outlay	0	0	0	0
	Total Expenditures	110,717	316,700	316,700	316,700
Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Total Expenditures		3,015,112	1,221,799	1,879,469	1,879,469
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Plant Funds Expenditures and Transfers		3,015,112	1,221,799	1,879,469	1,879,469

WCCC Form 218f (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM		Annual Budget Summary - Endowment Fund			
College:	Northwest College	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Revenue	State Matching Funds	0	0	0	0
	Investment Income	0	0	0	0
	Private Gifts/Grants/Contracts	0	0	0	0
	Other	0	0	0	0
	<u>Total Revenue</u>	0	0	0	0
Other Funding Sources	Carryover	0	0	0	0
	Transfers	0	0	0	0
	Other	0	0	0	0
	<u>Total Other</u>	0	0	0	0
Total Endowment Revenue and Other		0	0	0	0
Expenditures by Program	Instruction	0	0	0	0
	Research	0	0	0	0
	Public Service	0	0	0	0
	Academic Support	0	0	0	0
	Student Services	0	0	0	0
	Institutional Support	0	0	0	0
	Operations & Maint/Plant	0	0	0	0
	Scholarships & Fellowships	0	0	0	0
	<u>Total Expenditures</u>	0	0	0	0
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	<u>Total Transfers</u>	0	0	0	0
Auxiliary Enterprises	Expenditures	0	0	0	0
	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	<u>Total Expenditures and Transfers</u>	0	0	0	0
Total Endowment Expenditures and Transfers by Program		0	0	0	0
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	<u>Total Expenditures</u>	0	0	0	0
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	<u>Total Transfers</u>	0	0	0	0
Total Endowment Expenditures and Transfers by Series		0	0	0	0
Net Increase (Decrease)		0	0	0	0

WCCC Form 216g (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Endowment Revenue

College:	<u>Northwest College</u>	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Revenue	State Appropriation-Match	0	0	0	0
	Investment Income	0	0	0	0
	Gifts	0	0	0	0
	Other	0	0	0	0
Total Revenue		0	0	0	0
Other Funding Sources	Carryover	0	0	0	0
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		0	0	0	0
Total Endowment Revenue and Other		0	0	0	0

WCCC Form 217g (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Endowment Expenditures

College:	Northwest College	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Expenditures by Program					
Instruction All Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction Continuing Education	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction ABE, GED, ESL	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service All Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service Community Service	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Academic Support	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Student Services	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Institutional Support	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Endowment Expenditures

College:	Northwest College	Actual 2018-2019	June 19, 2020 Estimated 2019-2020	Recommended Budget 2020-2021	Adopted Budget 2020-2021
Expenditures by Program					
Operation/ Maintenance	Salaries	0	0	0	0
	Benefits	0	0	0	0
Plant	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Total Expenditures					
		0	0	0	0
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
<hr/>					
Auxiliary Enterprises	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Endowment Expenditures and Transfers					
		0	0	0	0

WCCC Form 218g (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

College: Northwest College

Debt Issue Summary

Name of Issue	Issue Date	Date Due	Interest Rate	Amount of Issue	Balance Outstanding 7/1/2020	Retirement This Period	Interest Due This Period
Lease Revenue Refunding Note 2015 Issue	7/2015	6/2033	2.560%	4,480,000	3,654,264	220,143	96,557
Total Required				<u>4,480,000</u>	<u>3,654,264</u>	<u>220,143</u>	<u>96,557</u>

WCCC Form 224 (Reviewed Dec 2017)

WYOMING COMMUNITY COLLEGE SYSTEM
College: Northwest College

Statement of Borrowing Capacity
As of July 1, 2020

Assessed Valuation of College District for Budget Year (<i>Estimated</i>)		706,271,171
Debt Limit: 4% of Assessed Valuation		28,250,847
Less: Bond Principal Outstanding, June 30, 20xx	0	
Less: Cash Balance on Hand for Payment of Bond Principal	<u>0</u>	
Outstanding Bonds Minus Cash Balance		<u>0</u>
Legal Debt Margin		<u><u>28,250,847</u></u>

WCCC Form 226 (Reviewed Dec 2017)