

Community College District's Budget

FOR

Fiscal Year Beginning July 1, 2023 and Ending June 30, 2024

NORTHWEST COLLEGE

**To be voted on by
The Northwest College Board of Trustees July 10th, 2023**

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 Message.....	3-6
Budget Adjustments	7-8
Notice of Public Hearing.....	9
Expenditure Authority Resolution.....	10
Resolution To Provide Income.....	11
One Mill Resolution.....	12
 Budget Areas By Series.....	 13-14
 Visual Comparison of Budgeted Revenue and Expense	 15-17
 Total Current Funds	
Annual Budget Summary.....	18
Budget Detail - Revenue.....	19
Budget Detail - Expenditures.....	20-21
 Current Funds - Sub-Budgets:	
Unrestricted Operating Fund	
Annual Budget Summary.....	22
Budget Detail - Revenue.....	23
Budget Detail - Expenditures.....	24-25
 Unrestricted Auxiliary Fund	
Annual Budget Summary.....	26
Budget Detail - Revenue.....	27
Budget Detail - Expenditures.....	28
 Unrestricted One Mill Fund	
Annual Budget Summary.....	29
Budget Detail - Revenue.....	30
Budget Detail - Expenditures.....	31-32
 Restricted Current Funds	
Annual Budget Summary.....	33
Budget Detail - Revenue.....	34
Budget Detail - Expenditures.....	35-36
 Plant Fund	
Annual Budget Summary.....	37
Budget Detail - Revenue.....	38
Budget Detail - Expenditures.....	39
 Endowment Funds	
Annual Budget Summary.....	40
Budget Detail - Revenue.....	41
Budget Detail - Expense.....	42-43
 Debt Service - Revenue Bonds	
Refunding Note Summary.....	44
Statement of Borrowing Capacity.....	45

**NORTHWEST COLLEGE
BUDGET MESSAGE
FISCAL 2023-2024 BUDGET**

Presented herein is the annual budget for Northwest College, State of Wyoming, for the fiscal year 2024. The Mission of Northwest College, to be Student-Centered, continues to shine brightly. Our ongoing commitment to providing high-quality educational programs resulted in a successful 2022-23 academic year graduating 247 individuals, including the first-ever graduates with a Bachelor of Applied Science degree. These graduates are a testament to the efforts and dedication that our faculty and staff exhibit every day. Our Mission, coupled with our Vision and transformational focus, provides the foundation from which the budgeting process begins.

Fiscal 2024 marks the second half of the biennium budget cycle for the State. The 2023 Wyoming Legislative Session brought support to the Wyoming Community Colleges by appropriating one time inflationary funding for an additional \$1,193,000 to the Wyoming Community Colleges base funding for FY2024. In addition, \$8,373,520 was appropriated for compensation, including taxes and benefits. Northwest College is appreciative of the legislator's support. The College received \$132,088 in one-time inflationary support and will utilize its share of compensation funds for employee compensation increases.

Student enrollment has remained steady, resulting from enrollment efforts and students' interest in programs and experiences offered by Northwest College. Future enrollment projections continue to be clouded, both nationwide and internationally, by uncertain student interest levels, low unemployment rates, and economic uncertainty. Northwest College continues to promote our high-quality, cost-effective programs in an effort to maintain or grow enrollment levels for next year. The College will participate in the statewide Kickstart Wyoming adult learner scholarship program while continuing its work with the out-of-state students through its Welcome to Wyoming scholarship program.

For Northwest College, current local levy projections have increased from ~\$835,000,000 to \$1,005,203,248 or ~20% for the next year. Levy projections have increased from increased property values for residential and commercial properties and an expected increase in production from the mineral extraction industries. Mineral extraction projections are estimates only based on legislative changes from the 2021 legislative session. Mineral payments continue to vary and have been complicated by deferral options and prepayments. Northwest College is working with the other Colleges to monitor trends, determine deferral needs and ensure stability in the recapture/redistribution process. The College will make budgetary adjustments as necessary.

Auxiliary revenue has been budgeted relatively flat for FY 2024. Residence halls saw an increase in utilization for FY2023 and budgets have been adjusted to account for the change. Otherwise, Northwest College continues to focus on remaining cost-effective. As noted above, student enrollment projections continue to be clouded due to low unemployment, declining traditional age students, and economic uncertainty.

Restricted Revenues have been budgeted flat due to ongoing grants with little expected change.

The President, in consultation with the Board Finance Committee and campus employees, has focused campus efforts on budget stabilization which guided the College thru the budgetary process.

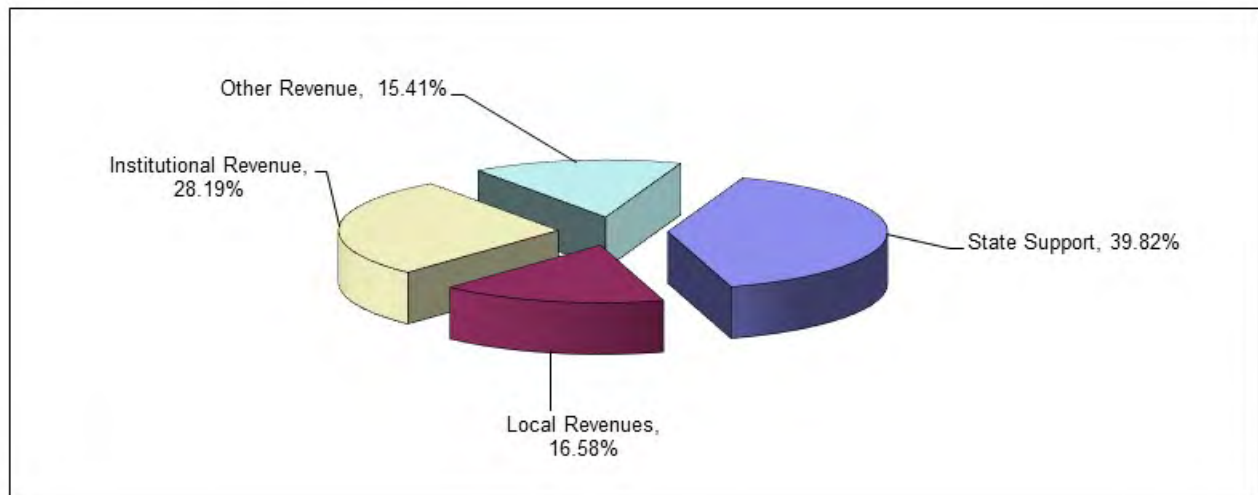
- Transformational Change- The Board approved the 2030 Strategic Plan in November 2022 along with the Vision Statement – Distinction and Destination of Place. The plan, with its goals, strategies, and tactics, will direct the efforts of the College for years to come but also be a living document designed to be reviewed and revised as needed.
- Bachelor of Applied Science - Professional Studies. In Spring 2023, Northwest College celebrated the graduation of its first cohort of full-time bachelor of applied science students.
- Bachelor of Applied Science- Criminal Justice Studies. Northwest College was approved by the Wyoming Commission and then by the Higher Learning Commission to offer a Bachelor of Applied Science in Criminal Justice Studies. The first cohort will start in Fall 2023.
- Academic Advisory Council (AAC)- Remains committed to performing academic program evaluation based on prior approved guidelines and remains committed to evaluating new academic programming for Northwest College students.
- Institutional Effectiveness Committee (IEC)- IEC remains committed to performing support services programmatic reviews to provide recommendations for future budgetary increases or decreases.
- Welcome to Wyoming Scholarship- The new soft dollar scholarship was introduced in the Fall of 2022 to much success. Enrollment in the out-of-state category increased by roughly 50%.

REVENUE OUTLOOK

Current Funds

Current funds include unrestricted operating funds (including community service and continuing education), auxiliary funds, one-mill funds, and current restricted funds. Budgets are presented as balanced with carryover funds being utilized and no use of reserves.

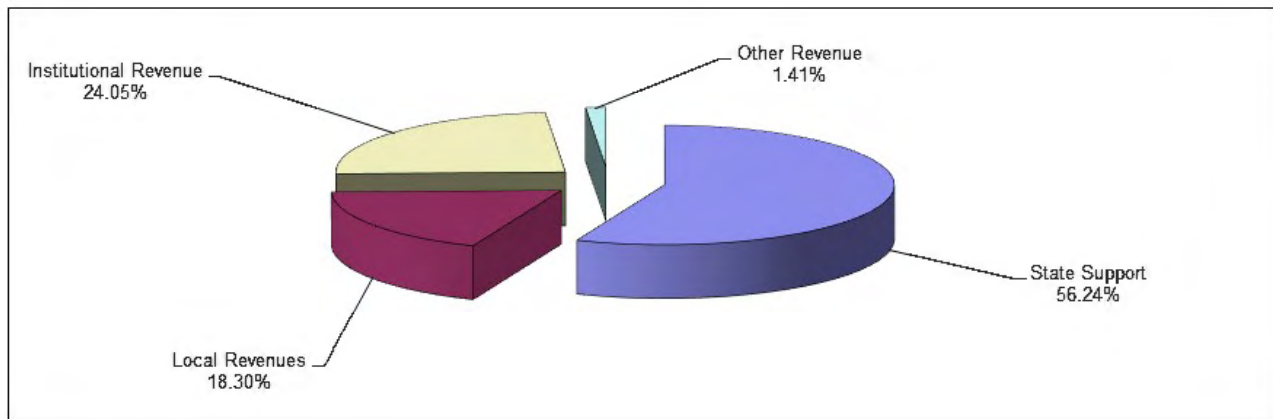
Current fund revenues are subdivided into four categories of sources; state support (general and area-specific support and ABE/GED/ESL), local revenue (four-mill, motor vehicle, and one-mill levy), institutional revenue (tuition, fees, and auxiliary revenues), and other revenue (gate receipts, investment income, misc. deposits, restricted revenue, and carryover). The percentages from each of these categories for the FY2024 budget are listed below:



Unrestricted Operating Fund

The unrestricted current operating fund represents the largest portion of the educational, operational, and 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, weighted credit hours produced, successfully completed weighted credit hours, and weighed degrees and certificates.

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 FY2024 budget are listed below:



Unrestricted Revenue

Final allocations in FY2023 resulted in a loss of our block State appropriation of approximately \$515,000. For FY2024, the College gained approximately \$165,000 of which \$132,000 is one-time inflationary funding. We will not budget for recalibration/redistribution monies as they are unknown at this time.

Local tax revenues are projected to be approximately \$4.0 million for the 4-mill levy and \$1.0 million for the 1-mill levy for FY2024. The county will continue to watch revenue projections closely due to the economic unknowns associated with the mineral and extraction industries. Current increases in personal property valuation and mineral and extraction valuation have increased over the past year in Park County. Current projections have increased, but overall state mill levies, state allocations, and future revenues are unknown at this time.

Projected institutional revenues from tuition and fees are anticipated to increase for FY 2024. The Wyoming Community College Commission voted to hold tuition rates for FY 2024 and will evaluate FY 2024 tuition rates in June 2023. The College has elected to continue utilizing 2020 budgeted students by credit hours taken for in-state, with adjustments for out-of-state and WUE utilization. Soft dollar scholarships have increased out-of-state enrollments while WUE enrollments declined. In-State tuition has been relatively stable for FY2023.

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 to 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 2024.

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 may be used if enrollment declines below-budgeted amounts, local valuations decrease below projections or reductions in state appropriations occur.

Auxiliary Enterprises

Residence hall and dining service rates were reviewed, adjusted, and approved. Budgets were built using realistic occupancy, and rates were set to encourage affordability and 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 2024

UNRESTRICTED OPERATING FUNDS

FUNDS 10, 13, 14 & 15		
	Revenue	Expense
PRIOR YEAR ENDING BUDGET	\$ 20,192,952	\$ 20,192,952
Budget increase/(reduction)		
Tuition & Fees	382,239	
State Appropriation	880,955	
Local Appropriation	137,250	
Other Sources - Reserve Utilization	17,708	
Other Sources	84,190	
INSTRUCTION PROGRAM		
Instruction- Salary and Benefits		63,699
Instruction- Other		(80,042)
ABE, GED, ESL		-
Continuing Education- Salary and Benefits		45,120
Continuing Education-Other		(10,019)
sub-total		18,758
PUBLIC SERVICE-COMMUNITY SERVICE		
Other		199
ACADEMIC SUPPORT PROGRAM		
Salary and Benefits		29,784
Other		(8,068)
sub-total		21,716
STUDENT SERVICES PROGRAM		
Salary and Benefits		5,481
Other		102,729
sub-total		108,210
INSTITUTIONAL SUPPORT PROGRAM		
Salary and Benefits		546,842
Other		602,481
sub-total		1,149,323
PLANT ADMINISTRATION PROGRAM		
Salary and Benefits		228,472
Other		6,000
sub-total		234,472
INSTITUTIONAL SCHOLARSHIP PROGRAM		
Scholarships and Waivers		38,998
sub-total		38,998
TRANSFERS		
Transfers In and Out	188,038	118,704
sub-total	188,038	118,704
Change in Budget	1,690,380	1,690,380
Total 2024 Budget	\$ 21,883,332	\$ 21,883,332

**INCREMENTAL CHANGES FOR THE BUDGET YEAR 2024
UNRESTRICTED CURRENT FUNDS**

ONE MILL FUND 11		
	Revenue	Expense
PRIOR YEAR ENDING BUDGET	\$ 994,403	\$ 994,403
Local Appropriations	181,043	
INSTITUTIONAL SUPPORT PROGRAM		
Operational Support lines		181,043
Change in Budget	181,043	181,043
TOTAL 2024 BUDGET	\$ 1,175,446	\$ 1,175,446

AUXILIARY FUND 12		
	Revenue	Expense
PRIOR YEAR ENDING BUDGET	\$ 3,117,106	\$ 3,117,106
Residence Halls	125,315	125,315
Food Service	150,925	150,925
Trapper Village Main Apartments	(1,373)	(1,373)
Trapper Village West Apartments	80,660	80,660
Bookstore	-	-
Stabling	(36,748)	(36,748)
Food Service - Field Camp	-	-
Printing Services	6,297	6,297
Motor Pool	(4,434)	(4,434)
Summer Conferences	(20,200)	(20,200)
College Farm	-	-
Livestock	16,620	16,620
Carry Over	-	-
Other	(200)	(200)
Transfers	(500)	(500)
Change in Budget	316,362	316,362
Total 2024 Budget	\$ 3,433,468	\$ 3,433,468

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 2023-2024 fiscal year on the 10th day of July, 2023, at four o’clock (4:00) p.m., Information can be obtained by visiting the college’s calendar of events located at <https://www.nwc.edu/cvents/>, and all interested person may attend and be heard in person or socially distanced thru zoom.

Provided to Publisher:

Published
Powell Tribune July 4 and 6, 2023
Cody Enterprise July 4 and 6, 2023

Northwest College Board of Trustees
by: Lisa M Watson
President

NOTICE OF HEARING ON NORTHWEST COLLEGE BUDGET

Notice is hereby given that a public hearing on the proposed budget for Northwest College for the 2023-24 fiscal year ending June 30, 2024, which is now being considered by the Board of Trustees, on the 10th day of July, 2023 at 4:00 p.m., Information can be obtained by visiting the college’s calendar of events located at <https://www.nwc.edu/events/>, and all interested person may attend and be heard in person or socially distanced thru zoom.

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	\$25,000	\$25,720,968	\$25,745,968	\$5,100,046	\$30,846,014
Plant Funds	\$14,098,153	\$7,646,110	\$21,744,263	-0-	\$21,744,263

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

Provided to Publisher:

Published
Powell Tribune July 6, 2023
Cody Enterprise July 6, 2023

Northwest College Board of Trustees
by: Lisa M Watson
President

WHEREAS, on the 10th day of July, 2023, 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, 2024.

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, 2024.

BE IT FURTHER RESOLVED, that the following appropriations be made for the 2024 fiscal year ending June 30, 2024, and that the expenditures be limited to the amount appropriated herein.

Dated this 10th day of July, 2023.

EXPENDITURE AUTHORITY

Attest:

Denise L. Laurson
Tan Kim
R.S. Newsome
Mark S. Wurgel
[Signature]
John P. Hensley

CURRENT FUNDS	\$30,846,014
PLANT FUNDS	<u>21,744,263</u>
TOTAL	\$52,590,277

WHEREAS, on the 10th day of July, 2023, this Board adopted a college budget for the 2024 fiscal year ending June 30, 2024 calling for the following appropriations:

Current Funds	\$30,846,014
Plant Funds	<u>21,744,263</u>
Total	\$52,590,277

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, 2024, as shown opposite each fund amounts to be raised by taxes.


Amount to be raised:

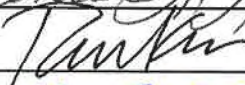
Current Funds	\$3,972,000	4 mils
	<u>\$1,128,046</u>	1 mil
	\$5,100,046	Total


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, 2024.

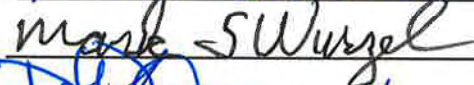
Dated this 10th day of July, 2023.

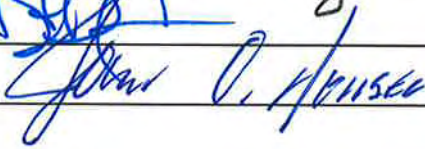
Attest:












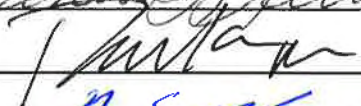
WHEREAS, Wyoming Statute 21-13-303 provides that the Board may approve an additional one-mil tax levy on the property within the Northwest Community College District,


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, 2023 and ending on June 30, 2024.

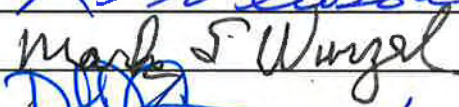
Dated this 10th day of July, 2023.

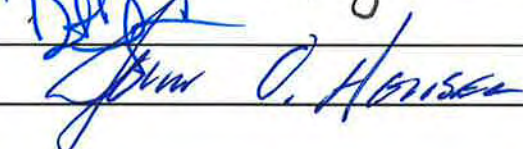
Attest:











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 Biology Human Anatomy Microbiology Zoology Botany	Life/Health Science: Nursing LPN Allied Health EMS Outdoor Education Physical Education Recreation Co-Op Health PE	Other: Extended Instr. - Cody/Meeteetse Extended Instr. - Washakie ABE/GED/ESL Summer Session

ACADEMIC SUPPORT

Vice President of Academics Library Academic/Career 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 Fitness Center Paint the Town Red	Athletics: -men's basketball -women's basketball -women's volleyball -men's and women's rodeo -wrestling -men's & women's soccer -e-sports	Registrar Intramurals Student Activities Student Orientation Student Employment ADA Compliance Student Success Trio Gear Up
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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 Grants
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OPERATIONS/MAINTENANCE OF PLANT

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

Dual/Concurrent Enrollment College Match	Golden Age Waiver Welcome to Wyoming	Family/Grant Scholarships
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COMMUNITY SERVICE FUND

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

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

AUXILIARY SERVICES

Residence Halls Trapper Village Main Trapper Village West Food Service Bookstore Stabling	College Farm Livestock Printing Services Conference & Facilities Field Camp Motor Pool
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ONE-MIL FUND

ACADEMIC SUPPORT

Faculty Development

INSTITUTIONAL SUPPORT

Board of Trustees One Mill - College Services* Human Resources	Classified Staff Development Professional Staff Development
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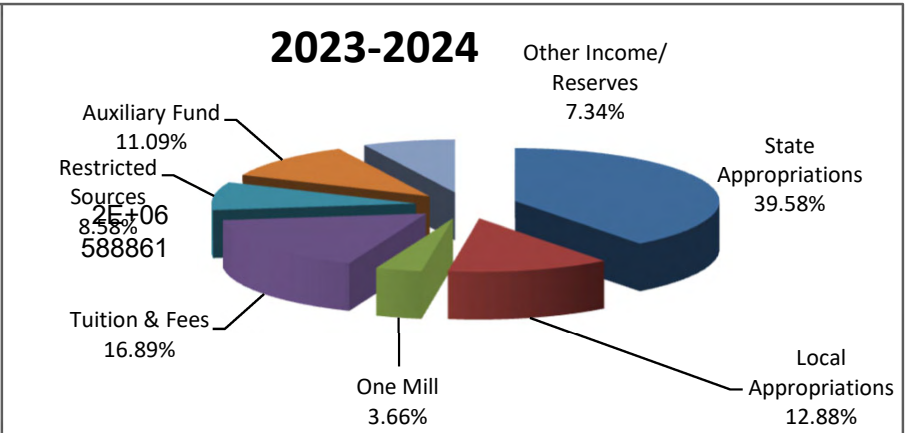
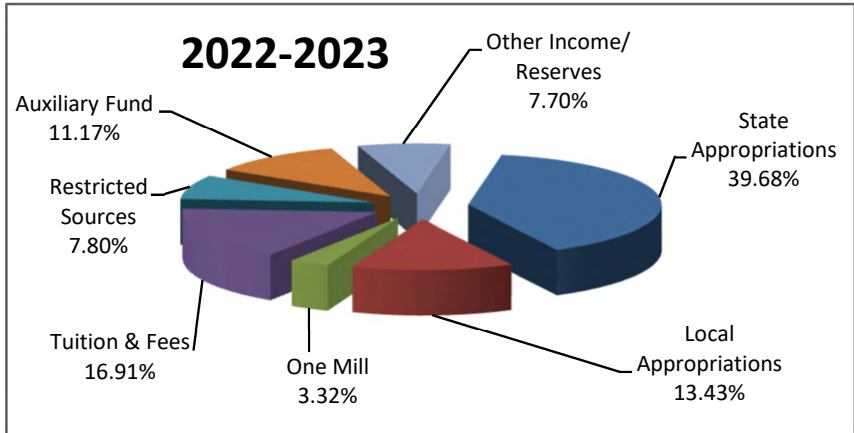
*General Expenditures include but are not limited to; grievance officer salary & benefits, legal services, audit, professional development, credit card fees, bad debt, insurance, vehicles and equipment.

RESTRICTED CURRENT FUNDS

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

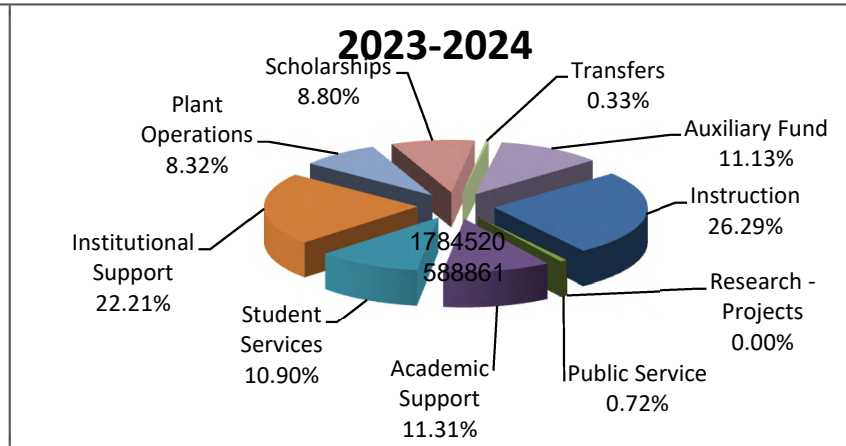
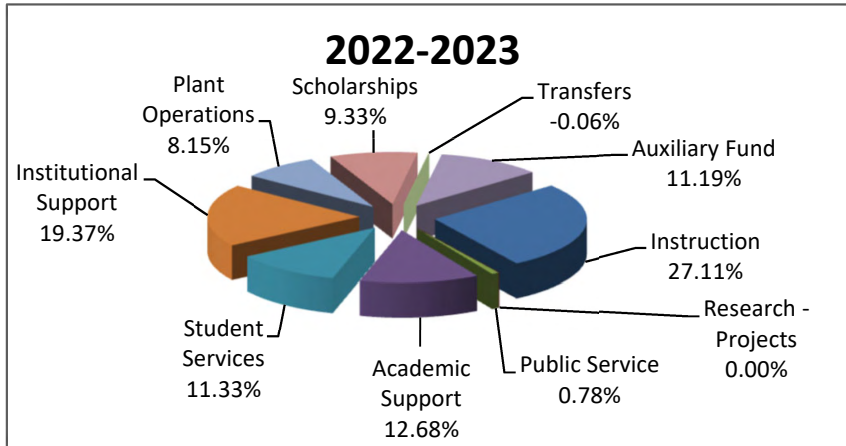
PLANT FUND

Renewal and replacement Investment in plant Fixed Assets Retirement of indebtedness	Major Maintenance Facilities Fees Auxiliary Furniture and Fixtures Auxiliary Laundry
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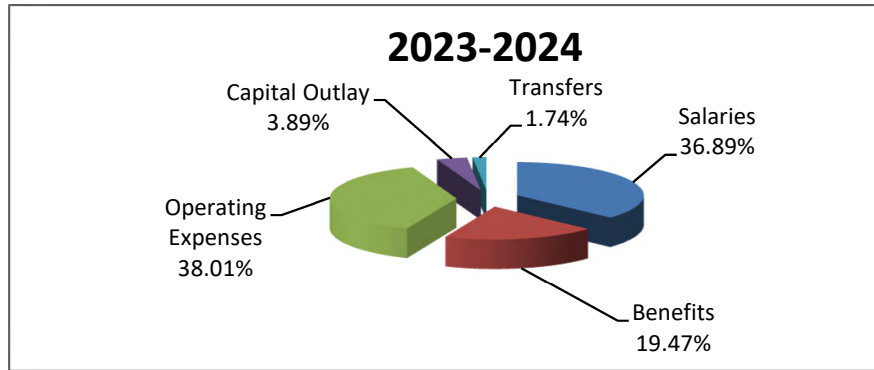
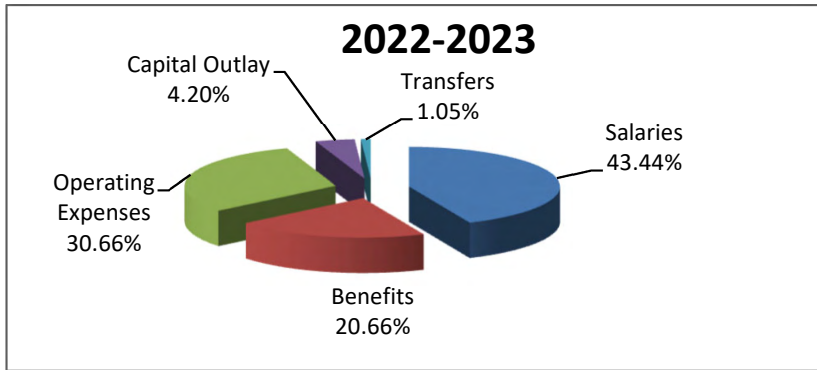
ITEM	ADJUSTED 2022-2023 BUDGET	PERCENT OF BUDGET
Current Funds Revenues		
State Appropriations	\$ 11,326,371	39.68%
Local Appropriations	3,834,750	13.43%
One Mill	947,003	3.32%
Tuition & Fees	4,827,739	16.91%
Restricted Sources	2,225,332	7.80%
Auxiliary Fund	3,184,618	11.17%
Other Income/ Reserves	2,199,124	7.70%
Total Revenues	\$ 28,544,937	100%

ITEM	APPROVED 2023-2024 BUDGET	PERCENT OF BUDGET
Current Funds Revenues		
State Appropriations	\$ 12,207,326	39.58%
Local Appropriations	3,972,000	12.88%
One Mill	1,128,046	3.66%
Tuition & Fees	5,209,978	16.89%
Restricted Sources	2,646,173	8.58%
Auxiliary Fund	3,419,548	11.09%
Other Income/ Reserves	2,262,944	7.34%
Total Revenues	\$ 30,846,014	100%



ITEM	ADJUSTED 2022-2023 BUDGET	PERCENT OF BUDGET
Current Funds Expenditures by Program		
Instruction	\$ 7,747,163	27.14%
Research - Projects	-	0.00%
Public Service	222,246	0.78%
Academic Support	3,623,834	12.70%
Total Instructional Programs	11,593,243	40.61%
Student Services	3,238,453	11.35%
Institutional Support	5,535,123	19.39%
Plant Operations	2,330,607	8.16%
Scholarships	2,666,133	9.34%
Transfers	(18,040)	-0.06%
Total Other Programs	13,752,276	48.18%
Auxiliary Fund	3,199,238	11.21%
Auxiliary Federal Workstudy	0	0.00%
Total Auxiliary Fund	3,199,238	11.21%
Total Expenditures by Program	\$ 28,544,757	100%

ITEM	APPROVED 2023-2024 BUDGET	PERCENT OF BUDGET
Current Funds Expenditures by Program		
Instruction	\$ 8,110,505	26.29%
Research - Projects	-	0.00%
Public Service	222,625	0.72%
Academic Support	3,487,352	11.31%
Total Instructional Programs	11,820,481	38.32%
Student Services	3,362,002	10.90%
Institutional Support	6,849,791	22.21%
Plant Operations	2,566,079	8.32%
Scholarships	2,715,369	8.80%
Transfers	100,664	0.33%
Total Other Programs	15,593,905	50.55%
Auxiliary Fund	3,431,628	11.13%
Auxiliary Federal Workstudy	0	0.00%
Total Auxiliary Fund	3,431,628	11.13%
Total Expenditures by Program	\$ 30,846,014	100%



ITEM	ADJUSTED 2022-2023 BUDGET	PERCENT OF BUDGET
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Current Funds Expenditures by Series

Salaries	\$ 12,398,760	43.44%
Benefits	5,897,919	20.66%
Operating Expenses	8,751,517	30.66%
Capital Outlay	1,198,081	4.20%
Transfers	298,660	1.05%

Total Expenditures by Series	\$ 28,544,937	100%
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ITEM	APPROVED 2023-2024 BUDGET	PERCENT OF BUDGET
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Current Funds Expenditures by Series

Salaries	\$ 11,378,802	36.89%
Benefits	6,005,788	19.47%
Operating Expenses	11,724,416	38.01%
Capital Outlay	1,200,870	3.89%
Transfers	536,139	1.74%

Total Expenditures by Series	\$ 30,846,014	100%
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WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Total Current Funds

College:	<u>Northwest College</u>	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
Revenue	Tuition and Fees	4,954,205	5,238,242	5,209,978	5,209,978
	State Appropriations	11,783,270	10,640,951	12,207,326	12,207,326
	Local Appropriations	4,171,017	6,344,399	5,100,046	5,100,046
	Federal Grants and Contracts	4,043,566	2,398,961	1,294,732	1,294,732
	State Grants and Contracts	2,912,017	1,144,264	748,167	748,167
	Local Grants and Contracts	0	0	0	0
	Private Gifts/Grants/Contracts	1,132,046	587,601	603,274	603,274
	Endowment Income	0	0	0	0
	Sales & Services/Educ Act.	0	0	0	0
	Sales & Services/Aux Enter	3,178,470	3,401,425	3,419,548	3,419,548
	Other Sources	61,657	84,881	65,600	65,600
	Total Revenue	32,236,248	29,840,725	28,648,670	28,648,670
Other Funding Sources	Carryover	65,268	109,951	1,672,150	1,672,150
	Transfers	252,649	166,368	305,288	305,288
	Other	894,965	103,827	219,906	219,906
	Total Other	1,212,882	380,146	2,197,344	2,197,344
Total Current Funds Revenue and Other		33,449,130	30,220,870	30,846,014	30,846,014
Expenditures by Program	Instruction	7,295,221	6,853,492	8,110,505	8,110,505
	Research	0	0	0	0
	Public Service	149,074	194,384	222,625	222,625
	Academic Support	2,503,536	1,696,602	3,487,352	3,487,352
	Student Services	3,511,884	3,889,303	3,362,002	3,362,002
	Institutional Support	7,107,494	5,423,121	6,849,791	6,849,791
	Operations and Maint/Plant	5,083,608	2,489,495	2,566,079	2,566,079
	Scholarships & Fellowships	4,003,034	2,746,681	2,715,369	2,715,369
	Total Expenditures	29,653,851	23,293,078	27,313,722	27,313,722
Transfers	Mandatory Transfers	0	920,140	0	0
	Non-mandatory Transfers	5,780	2,505,780	100,664	100,664
	Total Transfers	5,780	3,425,920	100,664	100,664
Auxiliary Enterprises	Expenditures	2,700,252	2,885,189	2,996,153	2,996,153
	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	93,078	130,099	118,775	118,775
	Total Expenditures & Transfers	3,110,030	3,331,988	3,431,628	3,431,628
Total Current Funds Expenditures and Transfers		32,769,661	30,050,985	30,846,014	30,846,014
Expenditures by Series	Salaries	9,988,507	9,899,952	11,378,802	11,378,802
	Benefits	5,240,368	4,934,554	6,005,788	6,005,788
	Operating Expenses	17,010,005	10,657,502	11,724,416	11,724,416
	Capital Outlay	115,223	686,258	1,200,870	1,200,870
	Total Expenditures	32,354,103	26,178,266	30,309,875	30,309,875
Transfers	Mandatory Transfers	316,700	1,236,840	316,700	316,700
	Non-mandatory Transfers	98,858	2,635,879	219,439	219,439
	Total Transfers	415,558	3,872,719	536,139	536,139
Total Current Funds Expenditures and Transfers		32,769,661	30,050,985	30,846,014	30,846,014
Net Increase (Decrease)		679,469	169,885	0	0

WCCC Form 213 (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Revenue

College:	<u>Northwest College</u>	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
Revenue					
Tuition, Fees	Credit Tuition, In-State	1,233,290	1,152,527	1,150,000	1,150,000
	Credit Tuition, Out-of-District	1,000,372	920,891	920,000	920,000
	Credit Tuition, Out-State	376,244	843,519	840,000	840,000
	Credit Tuition, WUE	719,536	626,567	627,000	627,000
	Continuing Education Tuition	273,422	337,286	289,813	289,813
	Community Services Tuition	131,206	147,957	193,165	193,165
	Student Fees	1,037,172	1,022,878	1,005,000	1,005,000
	Course Fees	182,963	186,617	185,000	185,000
	Other Fees	0	0	0	0
State Appropriations	State Aid Appropriation	9,132,601	8,487,221	8,603,950	8,603,950
	Supplemental Appropriation	2,650,669	2,743,058	3,603,376	3,603,376
	Other State Revenue	0	-589,328	0	0
Local Appropriations	Mill Levy, Four-Mill	2,752,311	2,371,083	3,500,000	3,500,000
	Mill Levy, Optional	688,078	643,176	1,021,734	1,021,734
	Motor Vehicle Fees	721,063	609,998	569,311	569,311
	Other Local Revenue	9,565	2,720,141	9,000	9,000
Federal Grants and Contracts		4,043,566	2,398,961	1,294,732	1,294,732
State Grants and Contracts		2,912,017	1,144,264	748,167	748,167
Local Grants and Contracts BOCES/BOCHES		0	0	0	0
Private Grants/Gifts/Contracts		1,132,046	587,601	603,274	603,274
Endowment Income	Unrestricted	0	0	0	0
	Restricted	0	0	0	0
	Other Income	0	0	0	0
Sales/Service Educational Activities	Instruction	0	0	0	0
	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	872,894	1,011,864	1,012,800	1,012,800
	Residence Halls	1,858,663	1,952,329	1,900,495	1,900,495
	Bookstores	28,724	22,863	20,000	20,000
	Copy Centers	120,028	128,567	177,143	177,143
	Motor Pool	124,099	192,626	213,950	213,950
	Early Childhood Center	0	0	0	0
	Other	174,062	93,175	95,160	95,160
Other Sources	Gate Receipts	0	2,644	2,500	2,500
	Investment Income	29,284	57,596	46,800	46,800
	Miscellaneous Deposits	32,373	24,640	16,300	16,300
Total Revenue		32,236,248	29,840,725	28,648,670	28,648,670
Other Funding Sources	Carryover	65,268	109,951	1,672,150	1,672,150
	Transfers	252,649	166,368	305,288	305,288
	Other	894,965	103,827	219,906	219,906
Total Other		1,212,882	380,146	2,197,344	2,197,344
Total Current Funds Revenue and Other		33,449,130	30,220,870	30,846,014	30,846,014

WCCC Form 214 (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Expenditures

College:	Northwest College	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
Expenditures by Program					
Instruction	Salaries	4,344,067	3,908,156	4,739,889	4,739,889
All Other	Benefits	2,116,428	1,832,896	2,338,059	2,338,059
	Operating Expenses	419,161	364,090	502,194	502,194
	Capital Outlay	1,848	117,298	39,600	39,600
	Total Expenditures	6,881,504	6,222,440	7,619,743	7,619,743
Instruction	Salaries	140,654	231,385	202,030	202,030
Continuing	Benefits	56,245	64,595	62,098	62,098
Education	Operating Expenses	147,225	129,876	148,823	148,823
	Capital Outlay	0	130,732	0	0
	Total Expenditures	344,124	556,589	412,951	412,951
Instruction	Salaries	48,159	51,429	51,612	51,612
ABE, GED,	Benefits	19,559	19,851	21,459	21,459
ESL	Operating Expenses	1,875	3,184	4,740	4,740
	Capital Outlay	0	0	0	0
	Total Expenditures	69,593	74,463	77,811	77,811
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	135	14,869	200	200
All Other	Benefits	10	3,245	85	85
	Operating Expenses	2,429	6,933	1,785	1,785
	Capital Outlay	0	0	0	0
	Total Expenditures	2,574	25,047	2,070	2,070
Public Service	Salaries	55,540	65,199	53,807	53,807
Community	Benefits	35,344	37,305	37,411	37,411
Service	Operating Expenses	55,616	66,833	129,337	129,337
	Capital Outlay	0	0	0	0
	Total Expenditures	146,500	169,337	220,555	220,555
Academic	Salaries	496,311	479,129	614,079	614,079
Support	Benefits	243,411	233,287	353,943	353,943
	Operating Expenses	1,763,814	984,186	1,534,330	1,534,330
	Capital Outlay	0	0	985,000	985,000
	Total Expenditures	2,503,536	1,696,602	3,487,352	3,487,352
Student	Salaries	1,708,730	1,729,576	1,576,277	1,576,277
Services	Benefits	964,339	914,478	862,172	862,172
	Operating Expenses	838,678	1,236,416	913,553	913,553
	Capital Outlay	137	8,832	10,000	10,000
	Total Expenditures	3,511,884	3,889,303	3,362,002	3,362,002
Institutional	Salaries	1,871,962	1,934,770	2,577,937	2,577,937
Support	Benefits	934,285	915,753	1,339,130	1,339,130
	Operating Expenses	4,301,107	2,228,330	2,830,574	2,830,574
	Capital Outlay	140	344,268	102,150	102,150
	Total Expenditures	7,107,494	5,423,121	6,849,791	6,849,791
Operation/ Maintenance Plant	Salaries	809,182	1,003,068	1,054,710	1,054,710
	Benefits	516,226	616,007	672,748	672,748
	Operating Expenses	3,758,200	870,419	838,620	838,620
	Capital Outlay	0	0	0	0
	Total Expenditures	5,083,608	2,489,495	2,566,079	2,566,079

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Expenditures

College:		Actual	Estimated	Recommended	Adopted
Northwest College		2021-2022	2022-2023	Budget 2023-2024	Budget 2023-2024
Expenditures by Program					
Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	4,003,034	2,746,681	2,715,369	2,715,369
	Capital Outlay	0	0	0	0
	Total Expenditures	4,003,034	2,746,681	2,715,369	2,715,369
Total Expenditures		29,653,851	23,293,078	27,313,722	27,313,722
Transfers	Mandatory	0	920,140	0	0
	Non-mandatory	5,780	2,505,780	100,664	100,664
	Total Transfers	5,780	3,425,920	100,664	100,664
Auxiliary Enterprises	Salaries	513,767	482,371	508,260	508,260
	Benefits	354,521	297,136	318,682	318,682
	Operating Expenses	1,718,866	2,020,553	2,105,091	2,105,091
	Capital Outlay	113,098	85,128	64,120	64,120
	Total Expenditures	2,700,252	2,885,189	2,996,153	2,996,153
Transfers	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	93,078	130,099	118,775	118,775
	Total Transfers	409,778	446,799	435,475	435,475
Total Current Funds Expenditures and Transfers		32,769,661	30,050,985	30,846,014	30,846,014

WCCC Form 215 (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted Operating Fund

College:	Northwest College	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
Revenue	Tuition and Fees	4,954,205	5,238,242	5,209,978	5,209,978
	State Appropriations	11,783,270	10,640,951	12,207,326	12,207,326
	Local Appropriations	3,335,103	5,035,249	3,972,000	3,972,000
	Sales & Services/Educ Act.	0	0	0	0
	Other Sources	54,577	72,583	54,800	54,800
	Total Revenue	20,127,155	20,987,026	21,444,104	21,444,104
Other Funding Sources	Carryover	0	0	0	0
	Transfers	30,800	100,796	278,838	278,838
	Other	1,609	26,988	160,390	160,390
	Total Other	32,409	127,784	439,228	439,228
Total Operating Fund Revenue and Other		20,159,564	21,114,810	21,883,332	21,883,332
Expenditures by Program	Instruction	6,631,006	6,137,176	7,681,477	7,681,477
	Research	0	0	0	0
	Public Service	146,500	169,337	220,555	220,555
	Academic Support	1,272,735	1,269,749	1,709,900	1,709,900
	Student Services	2,830,331	3,013,234	3,244,892	3,244,892
	Institutional Support	3,816,197	3,790,723	5,610,765	5,610,765
	Operations and Maint/Plant	5,082,201	2,489,225	2,539,079	2,539,079
	Scholarships & Fellowships	362,426	780,600	776,000	776,000
	Total Expenditures	20,141,396	17,650,044	21,782,668	21,782,668
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	5,780	2,505,780	100,664	100,664
	Total Transfers	5,780	2,505,780	100,664	100,664
Total Oper Fund Expenditures and Transfers by Program		20,147,176	20,155,824	21,883,332	21,883,332
Expenditures by Series	Salaries	8,736,375	8,742,095	10,498,927	10,498,927
	Benefits	4,518,571	4,316,508	5,554,656	5,554,656
	Operating Expenses	6,884,565	4,448,187	5,717,485	5,717,485
	Capital Outlay	1,885	143,254	11,600	11,600
	Total Expenditures	20,141,396	17,650,044	21,782,668	21,782,668
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	5,780	2,505,780	100,664	100,664
	Total Transfers	5,780	2,505,780	100,664	100,664
Total Oper Fund Expenditures and Transfers by Series		20,147,176	20,155,824	21,883,332	21,883,332
Net Increase (Decrease)		12,388	958,986	0	0

WCCC Form 216 (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Revenue

College:	<u>Northwest College</u>	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
Revenue					
Tuition, Fees	Credit Tuition, In-District	1,233,290	1,152,527	1,150,000	1,150,000
	Credit Tuition, Out-of-District	1,000,372	920,891	920,000	920,000
	Credit Tuition, Out-State	376,244	843,519	840,000	840,000
	Credit Tuition, WUE	719,536	626,567	627,000	627,000
	Continuing Education Tuition	273,422	337,286	289,813	289,813
	Community Services Tuition	131,206	147,957	193,165	193,165
	Student Fees	1,037,172	1,022,878	1,005,000	1,005,000
	Course Fees	182,963	186,617	185,000	185,000
	Other Fees	0	0	0	0
State Appropriations	State Aid Appropriation	9,132,601	8,487,221	8,603,950	8,603,950
	Supplemental Appropriation	2,650,669	2,743,058	3,603,376	3,603,376
	Other State Revenue	0	-589,328	0	0
Local Appropriations	Mill Levy, Four-Mill	2,752,311	2,371,083	3,500,000	3,500,000
	Motor Vehicle Fees	575,140	487,999	465,000	465,000
	Other Local Revenue	7,652	2,176,167	7,000	7,000
Sales/Service Educational Activities	Instruction	0	0	0	0
	Research	0	0	0	0
	Public Service	0	0	0	0
	Other	0	0	0	0
Other Sources	Gate Receipts	0	2,644	2,500	2,500
	Investment Income	22,204	45,299	36,000	36,000
	Miscellaneous Deposits	32,373	24,640	16,300	16,300
Total Revenue		20,127,155	20,987,026	21,444,104	21,444,104
Other Funding Sources	Carryover	0	0		0
	Transfers	30,800	100,796	278,838	278,838
	Other	1,609	26,988	160,390	160,390
Total Other		32,409	127,784	439,228	439,228
Total Operating Fund Revenue and Other		20,159,564	21,114,810	21,883,332	21,883,332

WCCC Form 217 (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Expenditures

College:	Northwest College	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
Expenditures by Program					
Instruction	Salaries	4,020,179	3,585,539	4,526,824	4,526,824
All Other	Benefits	1,941,611	1,667,471	2,247,556	2,247,556
	Operating Expenses	253,751	252,814	414,734	414,734
	Capital Outlay	1,748	300	1,600	1,600
	Total Expenditures	6,217,289	5,506,124	7,190,715	7,190,715
Instruction	Salaries	140,654	231,385	202,030	202,030
Continuing	Benefits	56,245	64,595	62,098	62,098
Education	Operating Expenses	147,225	129,876	148,823	148,823
	Capital Outlay	0	130,732	0	0
	Total Expenditures	344,124	556,589	412,951	412,951
Instruction	Salaries	48,159	51,429	51,612	51,612
ABE, GED,	Benefits	19,559	19,851	21,459	21,459
ESL	Operating Expenses	1,875	3,184	4,740	4,740
	Capital Outlay	0	0	0	0
	Total Expenditures	69,593	74,463	77,811	77,811
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	55,540	65,199	53,807	53,807
Community	Benefits	35,344	37,305	37,411	37,411
Service	Operating Expenses	55,616	66,833	129,337	129,337
	Capital Outlay	0	0	0	0
	Total Expenditures	146,500	169,337	220,555	220,555
Academic	Salaries	429,707	447,339	547,579	547,579
Support	Benefits	221,142	229,322	314,325	314,325
	Operating Expenses	621,886	593,088	847,996	847,996
	Capital Outlay	0	0	0	0
	Total Expenditures	1,272,735	1,269,749	1,709,900	1,709,900
Student	Salaries	1,419,271	1,448,675	1,531,927	1,531,927
Services	Benefits	807,245	768,978	861,912	861,912
	Operating Expenses	603,678	786,748	841,053	841,053
	Capital Outlay	137	8,832	10,000	10,000
	Total Expenditures	2,830,331	3,013,234	3,244,892	3,244,892
Institutional	Salaries	1,813,827	1,909,730	2,531,437	2,531,437
Support	Benefits	921,199	912,978	1,337,146	1,337,146
	Operating Expenses	1,081,171	964,625	1,742,182	1,742,182
	Capital Outlay	0	3,390	0	0
	Total Expenditures	3,816,197	3,790,723	5,610,765	5,610,765
Operation/ Maintenance Plant	Salaries	809,038	1,002,798	1,053,710	1,053,710
	Benefits	516,226	616,007	672,748	672,748
	Operating Expenses	3,756,937	870,419	812,620	812,620
	Capital Outlay	0	0	0	0
	Total Expenditures	5,082,201	2,489,225	2,539,079	2,539,079

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted Operating Fund Expenditures			
College:	<u>Northwest College</u>	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
Expenditures by Program					
Scholarships and	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	362,426	780,600	776,000	776,000
Fellowships	Capital Outlay	0	0	0	0
	Total Expenditures	362,426	780,600	776,000	776,000
Total Expenditures		20,141,396	17,650,044	21,782,668	21,782,668
Transfers	Mandatory	0	0	0	0
	Non-mandatory	5,780	2,505,780	100,664	100,664
	Total Transfers	5,780	2,505,780	100,664	100,664
Total Operating Fund Expenditures and Transfers		20,147,176	20,155,824	21,883,332	21,883,332

WCCC Form 218 (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted Auxiliary Fund

College:	Northwest College	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
Revenue	Sales & Services/Auxiliary Enterprises	3,178,470	3,401,425	3,419,548	3,419,548
Student Fees	Other Sources	2,124	5,312	4,800	4,800
	Total Revenue	3,180,594	3,406,737	3,424,348	3,424,348
Other Funding Sources	Carryover	0	0	0	0
	Transfers	7,780	7,020	7,280	7,280
	Other	0	0	0	0
	Total Other	7,780	7,020	7,280	7,280
	Total Auxiliary Revenue and Other	3,188,374	3,413,757	3,431,628	3,431,628
Expenditures by Program	Auxiliary Enterprises, Student	2,354,292	2,633,851	2,770,492	2,770,492
	Auxiliary Enterprises, Faculty/Staff	345,960	251,337	225,660	225,660
	Total Expenditures	2,700,252	2,885,189	2,996,153	2,996,153
Transfers	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	0	94,996	118,775	118,775
	Total Transfers	316,700	411,696	435,475	435,475
	Total Auxiliary Expenditures and Transfers by Program	3,016,952	3,296,885	3,431,628	3,431,628
Expenditures by Series	Salaries	513,767	482,371	508,260	508,260
	Benefits	354,521	297,136	318,682	318,682
	Operating Expenses	1,718,866	2,020,553	2,105,091	2,105,091
	Capital Outlay	113,098	85,128	64,120	64,120
	Total Expenditures	2,700,252	2,885,189	2,996,153	2,996,153
Transfers	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	0	94,996	118,775	118,775
	Total Transfers	316,700	411,696	435,475	435,475
	Total Auxiliary Expenditures and Transfers by Series	3,016,952	3,296,885	3,431,628	3,431,628
Net Increase (Decrease)		171,422	116,872	0	0

WCCC Form 216b (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Auxiliary Fund Revenue

College:	<u>Northwest College</u>	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
Revenue					
Sales/Service	Student Center	0	0	0	0
	Food Service	872,894	1,011,864	1,012,800	1,012,800
	Residence Halls	1,858,663	1,952,329	1,900,495	1,900,495
	Bookstores	28,724	22,863	20,000	20,000
	Copy Center	120,028	128,567	177,143	177,143
	Motor Pool	124,099	192,626	213,950	213,950
	Early Childhood Center	0	0	0	0
	Other	174,062	93,175	95,160	95,160
Other Sources	Gate Receipts	0	0	0	0
	Investment Income	2,124	5,312	4,800	4,800
	Miscellaneous Deposits	0	0	0	0
Total Revenue		3,180,594	3,406,737	3,424,348	3,424,348
Other Funding Sources	Carryover	0	0	0	0
	Transfers	7,780	7,020	7,280	7,280
	Other	0	0	0	0
Total Other		7,780	7,020	7,280	7,280
Total Auxiliary Fund Revenue and Other		3,188,374	3,413,757	3,431,628	3,431,628

WCCC Form 217b (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Auxiliary Fund Expenditures

College:	Northwest College	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
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	0	0	0	0
Food Service	Benefits	0	0	0	0
	Operating Expenses	936,956	1,165,043	1,012,800	1,012,800
	Capital Outlay	3,725	9,538	0	0
	Total Expenditures	940,681	1,174,582	1,012,800	1,012,800
Student	Salaries	0	0	0	0
Bookstore	Benefits	0	0	0	0
	Operating Expenses	491	0	20,000	20,000
	Capital Outlay	0	0	0	0
	Total Expenditures	491	0	20,000	20,000
Student	Salaries	384,919	344,205	366,446	366,446
Housing	Benefits	281,711	227,908	246,597	246,597
	Operating Expenses	581,833	627,986	844,763	844,763
	Capital Outlay	100,586	49,639	37,000	37,000
	Total Expenditures	1,349,049	1,249,738	1,494,807	1,494,807
Student Early	Salaries	0	0	0	0
Childhood	Benefits	0	0	0	0
Center	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Student	Salaries	25,581	13,174	3,000	3,000
All Other	Benefits	11,436	5,738	0	0
	Operating Expenses	27,054	23,557	36,200	36,200
	Capital Outlay	0	0	0	0
	Total Expenditures	64,071	42,470	39,200	39,200
Faculty/Staff	Salaries	24,265	45,701	49,537	49,537
Motor Pool	Benefits	4,799	7,506	11,488	11,488
	Operating Expenses	98,197	155,661	125,436	125,436
	Capital Outlay	0	0	0	0
	Total Expenditures	127,261	208,868	186,460	186,460
Faculty/Staff	Salaries	79,002	79,291	89,277	89,277
All Other	Benefits	56,575	55,985	60,597	60,597
	Operating Expenses	74,335	48,306	65,892	65,892
	Capital Outlay	8,787	25,951	27,120	27,120
	Total Expenditures	218,699	209,532	242,885	242,885
Total Expenditures		2,700,252	2,885,189	2,996,153	2,996,153
Transfers	Mandatory	316,700	316,700	316,700	316,700
	Non-mandatory	0	94,996	118,775	118,775
	Total Transfers	316,700	411,696	435,475	435,475
Total Auxiliary Fund Expenditures and Transfers		3,016,952	3,296,885	3,431,628	3,431,628

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted One-Mill Fund

College:	Northwest College	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
Revenue	Local Appropriations	835,914	1,309,150	1,128,046	1,128,046
	Other Sources	4,956	6,985	6,000	6,000
	Total Revenue	840,870	1,316,136	1,134,046	1,134,046
Other Funding Sources	Carryover	0	0	0	0
	Transfers	0	0	0	0
	Other	30,834	31,109	28,000	28,000
	Total Other	30,834	31,109	28,000	28,000
Total One-Mill Revenue and Other		871,704	1,347,245	1,162,046	1,162,046
Expenditures by Program	Instruction	0	0	0	0
	Research	0	0	0	0
	Public Service	0	0	0	0
	Academic Support	3,976	4,984	7,000	7,000
	Student Services	0	0	0	0
	Institutional Support	1,783,526	1,342,496	1,155,046	1,155,046
	Operations and Maint/Plant	0	0	0	0
	Scholarships & Fellowships	0	0	0	0
	Total Expenditures	1,787,502	1,347,480	1,162,046	1,162,046
Transfers	Mandatory Transfers	0	920,140	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	920,140	0	0
Total One-Mill Expenditures and Transfers by Program		1,787,502	2,267,619	1,162,046	1,162,046
Expenditures by Series	Salaries	31,744	20,196	40,500	40,500
	Benefits	2,872	1,994	1,984	1,984
	Operating Expenses	1,752,746	1,219,162	1,017,561	1,017,561
	Capital Outlay	140	106,127	102,000	102,000
	Total Expenditures	1,787,502	1,347,480	1,162,046	1,162,046
Transfers	Mandatory Transfers	0	920,140	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	920,140	0	0
Total One-Mill Expenditures and Transfers by Series		1,787,502	2,267,619	1,162,046	1,162,046
Net Increase (Decrease)		(915,798)	(920,375)	0	0

WCCC Form 216c (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted One-Mill Fund Revenue

College:	<u>Northwest College</u>	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
Revenue					
Local	Mill levy	0	0	0	0
Appropriations	Optional Mill	688,078	643,176	1,021,734	1,021,734
	Motor Vehicle Fees	145,923	122,000	104,311	104,311
	Other Local Revenue	1,913	543,974	2,000	2,000
Other Sources	Investment Income	4,956	6,985	6,000	6,000
Total Revenue		840,870	1,316,136	1,134,046	1,134,046
Other Funding Sources					
	Carryover	0	0	0	0
	Transfers	0	0	0	0
	Other	30,834	31,109	28,000	28,000
Total Other		30,834	31,109	28,000	28,000
Total One-Mill Revenue and Other		871,704	1,347,245	1,162,046	1,162,046

WCCC Form 217c (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted One-Mill Fund Expenditures

College:	Northwest College	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
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	1,000	0	0
Support	Benefits	98	83	0	0
	Operating Expenses	2,678	3,901	7,000	7,000
	Capital Outlay	0	0	0	0
	Total Expenditures	3,976	4,984	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	30,544	19,196	40,500	40,500
Support	Benefits	2,774	1,911	1,984	1,984
	Operating Expenses	1,750,068	1,215,262	1,010,561	1,010,561
	Capital Outlay	140	106,127	102,000	102,000
	Total Expenditures	1,783,526	1,342,496	1,155,046	1,155,046

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted One-Mill Fund Expenditures

College:	<u>Northwest College</u>	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
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		1,787,502	1,347,480	1,162,046	1,162,046
Transfers	Mandatory	0	920,140	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	920,140	0	0
Total One-Mill Expenditures and Transfers		1,787,502	2,267,619	1,162,046	1,162,046

WCCC Form 218c (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Restricted Fund

College:	Northwest College	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
Revenue	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	4,043,566	2,398,961	1,294,732	1,294,732
	State Grants and Contracts	2,912,017	1,144,264	748,167	748,167
	Local Grants and Contracts	0	0	0	0
	Private Gifts/Grants/Contracts	1,132,046	587,601	603,274	603,274
	Total Revenue	8,087,629	4,130,826	2,646,173	2,646,173
Other Funding Sources	Carryover	65,268	109,951	1,672,150	1,672,150
	Transfers	214,069	58,552	19,170	19,170
	Other	862,522	45,730	31,516	31,516
	Total Other	1,141,859	214,233	1,722,836	1,722,836
Total Restricted Funds Revenue and Other		9,229,488	4,345,059	4,369,009	4,369,009
Expenditures by Program	Instruction	664,215	716,316	429,028	429,028
	Research	0	0	0	0
	Public Service	2,574	25,047	2,070	2,070
	Academic Support	1,226,825	421,868	1,770,452	1,770,452
	Student Services	681,553	876,070	117,110	117,110
	Institutional Support	1,507,771	289,902	83,980	83,980
	Operations and Maint/Plant	1,407	270	27,000	27,000
	Scholarships & Fellowships	3,640,608	1,966,081	1,939,369	1,939,369
	Total Expenditures	7,724,953	4,295,554	4,369,009	4,369,009
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Expenditures	0	0	0	0
	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	93,078	35,103	0	0
	Total Expenditures & Transfers	93,078	35,103	0	0
Total Restricted Expenditures and Transfers by Program		7,818,031	4,330,657	4,369,009	4,369,009
Expenditures by Series	Salaries	706,621	655,290	331,115	331,115
	Benefits	364,404	318,916	130,466	130,466
	Operating Expenses	6,653,828	2,969,599	2,884,278	2,884,278
	Capital Outlay	100	351,749	1,023,150	1,023,150
	Total Expenditures	7,724,953	4,295,554	4,369,009	4,369,009
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	93,078	35,103	0	0
	Total Transfers	93,078	35,103	0	0
Total Restricted Expenditures and Transfers by Series		7,818,031	4,330,657	4,369,009	4,369,009
Net Increase (Decrease)		1,411,457	14,402	0	0

WCCC Form 216e (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Restricted Fund Revenue			
College:	Northwest College	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
Revenue					
	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	4,043,566	2,398,961	1,294,732	1,294,732
	State Grants and Contracts	2,912,017	1,144,264	748,167	748,167
	Local Grants and Contracts	0	0	0	0
	Private Gift/Grants/Contracts	1,132,046	587,601	603,274	603,274
Total Revenue		8,087,629	4,130,826	2,646,173	2,646,173
Other Funding Sources					
	Carryover	65,268	109,951	1,672,150	1,672,150
	Transfers	214,069	58,552	19,170	19,170
	Other	862,522	45,730	31,516	31,516
Total Other		1,141,859	214,233	1,722,836	1,722,836
Total Restrctited Funds Revenue and Other		9,229,488	4,345,059	4,369,009	4,369,009

WCCC Form 217e (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Expenditures

College:	Northwest College	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
Expenditures by Program					
Instruction	Salaries	323,888	322,617	213,065	213,065
All Other	Benefits	174,817	165,425	90,503	90,503
	Operating Expenses	165,410	111,276	87,460	87,460
	Capital Outlay	100	116,998	38,000	38,000
	Total Expenditures	664,215	716,316	429,028	429,028
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	135	14,869	200	200
All Other	Benefits	10	3,245	85	85
	Operating Expenses	2,429	6,933	1,785	1,785
	Capital Outlay	0	0	0	0
	Total Expenditures	2,574	25,047	2,070	2,070
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	65,404	30,790	66,500	66,500
Support	Benefits	22,171	3,882	39,618	39,618
	Operating Expenses	1,139,250	387,197	679,334	679,334
	Capital Outlay	0	0	985,000	985,000
	Total Expenditures	1,226,825	421,868	1,770,452	1,770,452
Student	Salaries	289,459	280,901	44,350	44,350
Services	Benefits	157,094	145,500	260	260
	Operating Expenses	235,000	449,668	72,500	72,500
	Capital Outlay	0	0	0	0
	Total Expenditures	681,553	876,070	117,110	117,110
Institutional	Salaries	27,591	5,843	6,000	6,000
Support	Benefits	10,312	864	0	0
	Operating Expenses	1,469,868	48,444	77,830	77,830
	Capital Outlay	0	234,751	150	150
	Total Expenditures	1,507,771	289,902	83,980	83,980
Operation/	Salaries	144	270	1,000	1,000
Maintenance	Benefits	0	0	0	0
Plant	Operating Expenses	1,263	0	26,000	26,000
	Capital Outlay	0	0	0	0
	Total Expenditures	1,407	270	27,000	27,000

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Expenditures

College:		Actual	Estimated	Recommended	Adopted
Northwest College		2021-2022	2022-2023	Budget 2023-2024	Budget 2023-2024
Expenditures by Program					
Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	3,640,608	1,966,081	1,939,369	1,939,369
	Capital Outlay	0	0	0	0
	Total Expenditures	3,640,608	1,966,081	1,939,369	1,939,369
Total Expenditures		7,724,953	4,295,554	4,369,009	4,369,009
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	93,078	35,103	0	0
	Total Transfers	93,078	35,103	0	0
Total Restricted Funds Expenditures and Transfers		7,818,031	4,330,657	4,369,009	4,369,009

WCCC Form 218e (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Plant Fund

College:	Northwest College	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
Revenue	Student Fees	0	0	0	0
	Debt Service	0	0	0	0
	State Appropriations	3,241,376	2,061,387	1,531,208	1,531,208
	Federal Appropriations	0	0	0	0
	Interest Income	8,909	32,895	4,000	4,000
	Other/Gifts	4,471,599	289,790	214,919	214,919
	Total Revenue	7,721,884	2,384,072	1,750,127	1,750,127
Other Funding Sources	Carryover	0	0	14,098,153	14,098,153
	Borrowing-External Agencies	0	0	0	0
	Transfers	316,700	4,699,967	5,895,983	5,895,983
	Total Other	316,700	4,699,967	19,994,136	19,994,136
Total Plant Funds Revenue and Other		8,038,584	7,084,039	21,744,263	21,744,263
Expenditures by Program	Land/Building Acquisition	0	0	0	0
	New Construction	0	4,383,267	19,467,439	19,467,439
	Remodeling/Renovation	1,263,930	1,402,585	1,960,124	1,960,124
	Debt Service	0	316,700	316,700	316,700
	Other	91,640	0	0	0
	Total Expenditures	1,355,570	6,102,552	21,744,263	21,744,263
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		1,355,570	6,102,552	21,744,263	21,744,263
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	91,640	316,700	316,700	316,700
	Capital Outlay	1,263,930	5,785,852	21,427,563	21,427,563
	Total Expenditures	1,355,570	6,102,552	21,744,263	21,744,263
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		1,355,570	6,102,552	21,744,263	21,744,263
Net Increase (Decrease)		6,683,014	981,486	0	0

WCCC Form 216f (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Plant Fund Revenue			
College:	Northwest College	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
Revenue					
	Student Fees	0	0	0	0
	Debt Service	0	0	0	0
	Federal Appropriations	0	0	0	0
	Other investment Income	0	0	0	0
	Other/Gifts	4,471,599	289,790	214,919	214,919
State Appropriations	Supplemental Appropriation	3,241,376	2,061,387	1,531,208	1,531,208
	Contingency Reserve	0	0	0	0
	Interest Income	8,909	32,895	4,000	4,000
Total Revenue		7,721,884	2,384,072	1,750,127	1,750,127
Other Funding Sources	Carryover	0	0	14,098,153	14,098,153
	Borrowings-External Agencies	0	0	0	0
	Transfers	316,700	4,699,967	5,895,983	5,895,983
Total Other		316,700	4,699,967	19,994,136	19,994,136
Total Plant Funds Revenue and Other		8,038,584	7,084,039	21,744,263	21,744,263

WCCC Form 217f (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Plant Fund Expenditures

College:	<u>Northwest College</u>	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
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	4,383,267	19,467,439	19,467,439
	Total Expenditures	0	4,383,267	19,467,439	19,467,439
Remodeling/ Renovations	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	1,263,930	1,402,585	1,960,124	1,960,124
	Total Expenditures	1,263,930	1,402,585	1,960,124	1,960,124
Debt Service	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	316,700	316,700	316,700
	Capital Outlay	0	0	0	0
	Total Expenditures	0	316,700	316,700	316,700
Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	91,640	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	91,640	0	0	0
Total Expenditures		1,355,570	6,102,552	21,744,263	21,744,263
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Plant Funds Expenditures and Transfers		1,355,570	6,102,552	21,744,263	21,744,263

WCCC Form 218f (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Endowment Fund

College:		Northwest College	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
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
	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
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
	Total Expenditures		0	0	0	0
Transfers	Mandatory Transfers		0	0	0	0
	Non-mandatory Transfers		0	0	0	0
	Total Transfers		0	0	0	0
Auxiliary Enterprises	Expenditures		0	0	0	0
	Mandatory Transfers		0	0	0	0
	Non-mandatory Transfers		0	0	0	0
	Total Expenditures and Transfers		0	0	0	0
Total Endowment 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
	Total Expenditures		0	0	0	0
Transfers	Mandatory Transfers		0	0	0	0
	Non-mandatory Transfers		0	0	0	0
	Total Transfers		0	0	0	0
Total 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 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
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:	<u>Northwest College</u>	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
Expenditures by Program					
Instruction	Salaries	0	0	0	0
All Other	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction	Salaries	0	0	0	0
Continuing	Benefits	0	0	0	0
Education	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction	Salaries	0	0	0	0
ABE, GED,	Benefits	0	0	0	0
ESL	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	0	0	0	0
All Other	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	0	0	0	0
Community	Benefits	0	0	0	0
Service	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Academic	Salaries	0	0	0	0
Support	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Student	Salaries	0	0	0	0
Services	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Institutional	Salaries	0	0	0	0
Support	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Endowment Expenditures

College:	<u>Northwest College</u>	Actual 2021-2022	Estimated 2022-2023	Recommended Budget 2023-2024	Adopted Budget 2023-2024
Expenditures by Program					
Operation/ Maintenance Plant	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Total Expenditures		0	0	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 7/1/2023	Retirement This Period	Interest Due This Period
Lease Revenue Refunding Note 2015 Issue	7/2015	6/2033	2.560%	4,480,000	2,739,925	237,487	79,213
Total Required				4,480,000	2,739,925	237,487	79,213

WCCC Form 224 (Reviewed Dec 2017)

WYOMING COMMUNITY COLLEGE SYSTEM

College: Northwest College

Statement of Borrowing Capacity**As of July 1, 2023**

Assessed Valuation of College District for Budget Year (<i>Estimated</i>)	\$	1,075,509,618
Debt Limit: 4% of Assessed Valuation		43,020,385
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>43,020,385</u></u>

WCCC Form 226 (Reviewed Dec 2017)