

Community College District's Budget

FOR

Fiscal Year Beginning July 1, 2025 and Ending June 30, 2026

NORTHWEST COLLEGE

**To be voted on by
The Northwest College Board of Trustees July 14th, 2025**

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 2025-2026 BUDGET

Presented herein is the annual budget for Northwest College, State of Wyoming, for the fiscal year (FY) 2026. The Mission of Northwest College, to be Student-Centered, continues to be our College focus. Our ongoing commitment to providing high-quality educational programs resulted in a successful 2024-25 academic year, awarding 287 degrees and certificates, including our first cohort of graduates with a Bachelor of Applied Science in Criminal Justice degree. These graduates are a testament to the efforts and dedication that our faculty and staff exhibit every day. Our Mission, Vision, and transformational focus provide the foundation from which the budgeting process begins.

Fiscal year 2026 marks the second half of the State's biennial budget cycle. The 2024 Wyoming Legislative Session supported the Wyoming Community Colleges by appropriating inflationary funding for an additional \$16,050,022 to their base funding for the biennium.

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

For Northwest College, current local assessed valuation projections have decreased from approximately \$1,005,000,000 to approximately \$853,448,112, resulting in a 15.0% budget reduction in levy funding due to legislative exemptions for residential property. Mineral extraction projections are estimates only and are 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 project potential recapture/redistribution expectations. The college will make budgetary adjustments as necessary, but budget volatility remains high due to these changes.

The auxiliary revenue budget for FY 2026 has increased slightly due to expected housing occupancy and meal plan rates. Residence halls saw an increase in utilization for FY 2025, 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 vary due to low unemployment, declining traditional-age students, and economic uncertainty.

Restricted Revenues are budgeted flat due to ongoing grants with unknown expected change.

The President, in consultation with the Board Finance Committee and campus employees, has focused campus expenditure efforts on budget stabilization and completing a new debt-free student center. This focus guided the College through the budgetary process.

- Transformational Change—In November 2022, the Board approved the 2030 Strategic Plan and the Vision Statement—Distinction and Destination of Place. The Plan, with its goals, strategies, and tactics, will direct the college's efforts for years

to come and remains a living document designed to be reviewed and revised as needed.

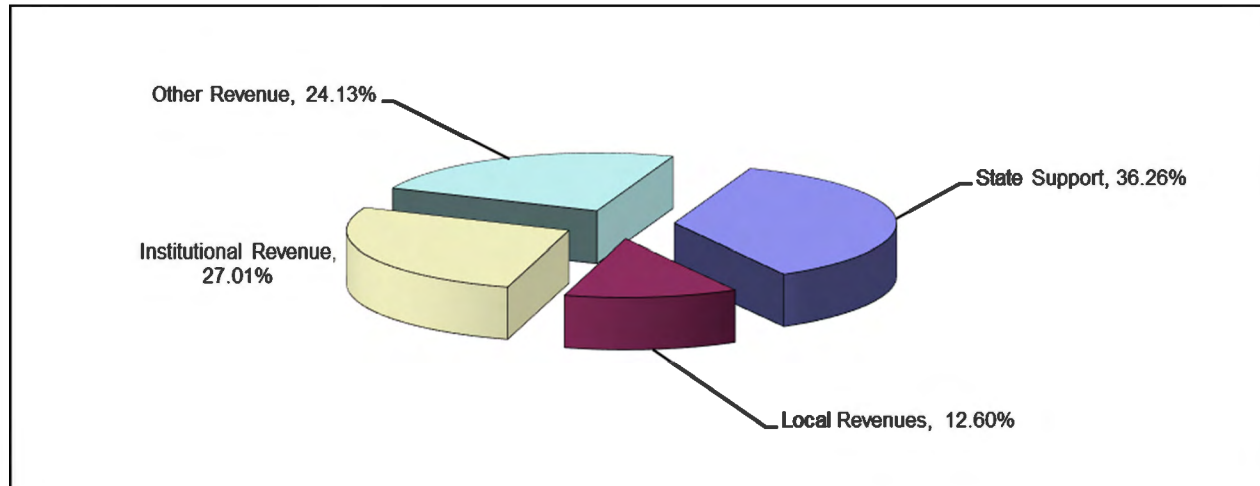
- Academic Advisory Council (AAC)- Remains committed to performing academic program evaluation based on prior approved guidelines and evaluating new academic programming for Northwest College students.
- Institutional Effectiveness Committee (IEC)- Remains committed to performing support services programmatic reviews to provide recommendations for future budgetary increases or decreases.
- Welcome to Wyoming Scholarship-This soft dollar scholarship was introduced in the Fall of 2022 to great success. Enrollment in the out-of-state category has rebounded and now exceeds pre-pandemic levels.

REVENUE OUTLOOK

Current Funds

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

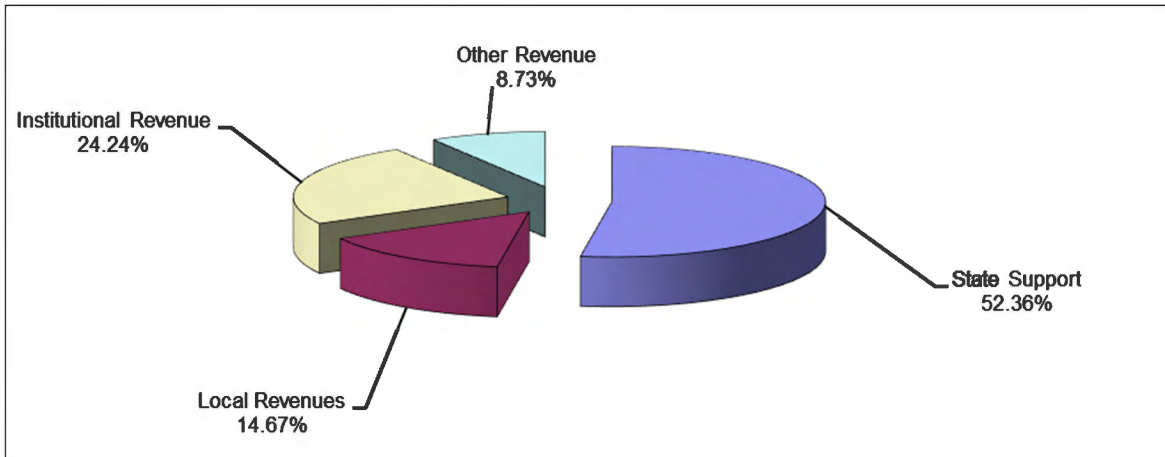
Current fund revenues are subdivided into four categories of sources: state support (general and area-specific support and ABE/GED/ESL), local revenue (four-mill, motor vehicle, and one-mill levy), institutional revenue (tuition, fees, and auxiliary revenues), and other revenue (gate receipts, investment income, misc. deposits, restricted revenue, and carryover). The percentages from each of these categories for the FY2026 budget are listed below:



Unrestricted Operating Fund

The unrestricted operating fund represents the most significant portion of the College's educational, operational, and financial activities. Its revenue is largely determined by the Wyoming Community College Commission's funding allocation model, 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 weighted degrees and certificates awarded.

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 FY2026 budget are listed below:



Unrestricted Revenue

Final allocations in FY2025 resulted in a gain of approximately \$580,000 in our state block appropriation. For FY2026, the College lost roughly \$400,000. In addition, the College expects to lose an additional \$300,000 for recalibration/redistribution monies.

Local tax revenues are projected to be approximately \$3.7 million for the 4-mill levy and \$900,000 for the 1-mill levy for FY2026. The College expects to lose over \$600,000 in local levy revenue. The county will continue to watch revenue projections closely due to the economic unknowns associated with the mineral and extraction industries. Current decreases in personal property valuation and mineral and extraction valuation have decreased over the past year in Park County. Current projections have increased, but overall state mill levies, state allocations, and future revenues are unknown.

Projected institutional revenues from tuition and fees are anticipated to stay approximately the same for FY 2026. The Wyoming Community College Commission voted to hold tuition rates the same for FY 2026 and will evaluate FY 2027 tuition rates in June 2025. Soft dollar scholarships have increased out-of-state enrollments. In-state tuition has been relatively stable for FY 2025.

Restricted Revenue

Restricted revenues reflect projections for grants and other fund revenue that we currently hold or have already received authorization for, such as Pell, SEOG, and Federal Work-study funds. Most competitive federal grant award years do not start until August or September, so these will be added to our first-quarter budget adjustments. The College is following federal initiatives closely as our two largest grants, (TRIO and Gear UP) could be eliminated.

Carryover

Carryover refers to funds that are budgeted but not fully expended and will be carried over to the following budget year. Examples include projects started but not completed by year-end. A majority of the carryover budgets come from the Wyoming Innovative Partnership grants that are currently in progress. The College expects other carryover funds to be minimal for FY 2026.

Reserve utilization

Reserve utilization uses prior-year reserves in the following year to support short-term needs or transitional change. Reserve utilization may occur if enrollment declines below-budgeted amounts, local valuations decrease below projections, or reductions in state appropriations occur. No reserve utilization is projected for use.

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.

Course Fees

The accounting office is electing to make a change in accounting principle to align Pass through fees and Course fees. In prior years the passthrough fees revenue was combined with the respective expenses, thus zeroing out and excluding the amounts from any reports. In the upcoming fiscal year, passthrough fee revenue will be separated from the expenses. This will result in a reported operating increase in both revenue and expenses of about 700,000.

Transfers

There are two types of Transfers. The first are our mandatory transfers. Currently NWC only has one mandatory transfer and that is the 316,000 mandatory transfer from auxiliary fund to the plant fund for the debt payment on Simpson Hall. The second kind of transfers are for non-mandatory items. Examples include the operating fund supporting various departments across campus. Or other departments supporting the operating fund. These transfers total between 350,000 and 400,000. In addition to these non-mandatory transfers and to report consistent operating expenses as the other community colleges in Wyoming, all operating expenses in the 1 mill fund has been moved into the operating fund. This transfer will be between 900,000 and 1 million.

How to Read This Report

The fiscal information 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 the following:

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 2025

UNRESTRICTED OPERATING FUNDS

FUNDS 10, 13, 14, 15 & 16		
	Revenue	Expense
PRIOR YEAR ENDING BUDGET	\$ 22,419,357	\$ 22,419,357
Budget increase/(reduction)		
Tuition & Fees	725,250	
State Appropriation	136,117	
Local Appropriation	77,183	
Other Sources - Reserve Utilization	-	
Other Sources	539,969	
INSTRUCTION PROGRAM		
Instruction- Salary and Benefits		(616,640)
Instruction- Other		1,475,229
ABE, GED, ESL		(1,200)
Continuing Education- Salary and Benefits		(1,256)
Continuing Education-Other		(12,282)
sub-total		843,851
PUBLIC SERVICE-COMMUNITY SERVICE		
Salary and Benefits		(8,430)
Other		8,430
sub-total		(0)
ACADEMIC SUPPORT PROGRAM		
Salary and Benefits		(108,933)
Other		137,621
sub-total		28,688
STUDENT SERVICES PROGRAM		
Salary and Benefits		(237,351)
Other		317,266
sub-total		79,916
INSTITUTIONAL SUPPORT PROGRAM		
Salary and Benefits		449,664
Other		1,080,807
sub-total		1,530,471
PLANT ADMINISTRATION PROGRAM		
Salary and Benefits		(24,109)
Other		39,106
sub-total		14,998
INSTITUTIONAL SCHOLARSHIP PROGRAM		
Scholarships and Waivers		40,000
sub-total		40,000
TRANSFERS		
Transfers In and Out from Fund 11	914,474	
Transfers in and Out from Other Funds	146,131	1,200
sub-total	1,060,605	1,200
Change in Budget	2,539,124	2,539,124
Total 2025 Budget	\$ 24,958,481	\$ 24,958,481

**INCREMENTAL CHANGES FOR THE BUDGET YEAR 2025
UNRESTRICTED CURRENT FUNDS**

ONE MILL FUND 11		
	Revenue	Expense
PRIOR YEAR ENDING BUDGET	\$ 986,178	\$ 986,178
Local Appropriations	(105,704)	
INSTITUTIONAL SUPPORT PROGRAM		
Operational Support lines		(1,020,178)
TRANSFERS		
Transfers Out To Fund 10		914,474
Change in Budget	(105,704)	(105,704)
TOTAL 2025 BUDGET	\$ 880,474	\$ 880,474

AUXILIARY FUND 12		
	Revenue	Expense
PRIOR YEAR ENDING BUDGET	\$ 3,710,916	\$ 3,710,916
Residence Halls	132,660	132,660
Food Service	51,125	51,125
Trapper Village Main Apartments	11,250	11,250
Trapper Village West Apartments	(45,503)	(45,503)
Bookstore	-	-
Stabling	-	-
Food Service - Field Camp	-	-
Printing Services	(180,533)	(180,533)
Motor Pool	(3,000)	(3,000)
Summer Conferences	23,200	23,200
College Farm	-	-
Livestock	-	-
Carry Over	-	-
Other	-	-
Transfers	-	-
Change in Budget	(10,800)	(10,800)
Total 2025 Budget	\$ 3,700,116	3,700,116

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 2025-2026 fiscal year on the 14th day of July, 2025, 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/events/>, and all interested person may attend and be heard in person or socially distanced thru zoom.

Provided to Publisher:

Published
 Powell Tribune July 8 and 10, 2025
 Cody Enterprise July 8 and 10, 2025

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 2025-2026 fiscal year ending June 30, 2026, which is now being considered by the Board of Trustees, on the 14th day of July, 2025 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	\$31,476,070	\$31,501,070	\$4,541,552	\$36,042,621
Plant Funds	\$353,356	\$5,344,792	\$5,698,148	-0-	\$5,698,148

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

Provided to Publisher:

Published
 Powell Tribune July 8 and 10, 2025
 Cody Enterprise July 8 and 10, 2025

Northwest College Board of Trustees
 by: Lisa M Watson
 President

WHEREAS, on the 14th day of July, 2025, 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, 2026.

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

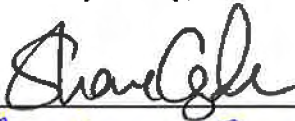
WHEREAS, following such public hearing certain alterations and revisions were made in such proposed budget, all of which more fully appears in the minutes of this Board.

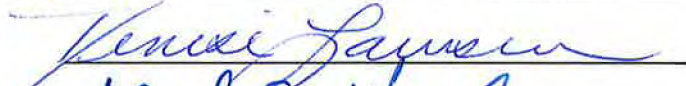
NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Northwest Community College District that the budget, as so revised and altered, be adopted as the official college budget for the fiscal year ending June 30, 2026.


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


Dated this 14th day of July, 2025.

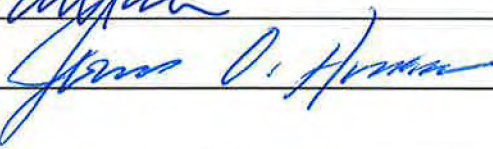
Attest:



Robert S. Newsome


Kenzie Lawson


Mark S. Wenzel


Tamara


James O. Hoffman

EXPENDITURE AUTHORITY

CURRENT FUNDS	\$36,042,621
PLANT FUNDS	<u>5,698,148</u>
TOTAL	\$41,740,769

WHEREAS, on the 14th day of July, 2025, this Board adopted a college budget for the 2026 fiscal year ending June 30, 2026 calling for the following appropriations:

Current Funds	\$36,042,621
Plant Funds	<u>5,698,148</u>
Total	\$41,740,769

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, 2026, as shown opposite each fund amounts to be raised by taxes.

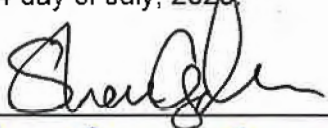
Amount to be raised:

Current Funds	\$3,401,659	4 mils
	<u>\$850,415</u>	1 mil
	\$4,252,074	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, 2026.

Dated this 14 day of July, 2025.

Attest:



 Robert S. Newson

 Jennifer Larson

 Mark S. Wuegel

 Tamela

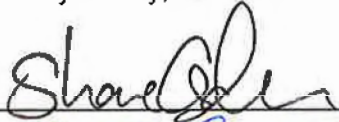
 John D. Johnson

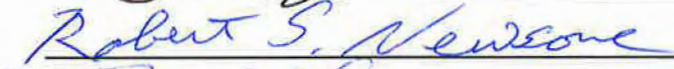
WHEREAS, Wyoming Statute 21-13-303 provides that the Board may approve an additional one-mil tax levy on the property within the Northwest Community College District,

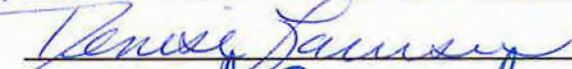
NOW BE IT RESOLVED by the Board of Trustees of Northwest Community College District that the Board approve the one-year renewal of the additional one-mil tax levy on the property within the Northwest Community College District, as provided for by Wyoming Statute 21-13-303, beginning on July 1, 2025 and ending on June 30, 2026.

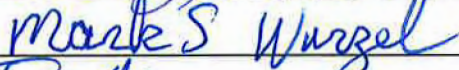
Dated this 14th day of July, 2025.


Attest:

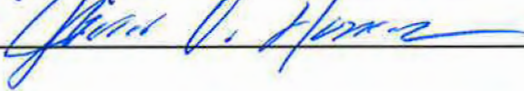












OPERATING FUND

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 Career & Technical - CDL Career & Technical - ELAP Career & Technical - HVAC

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	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 Conference & Facilities 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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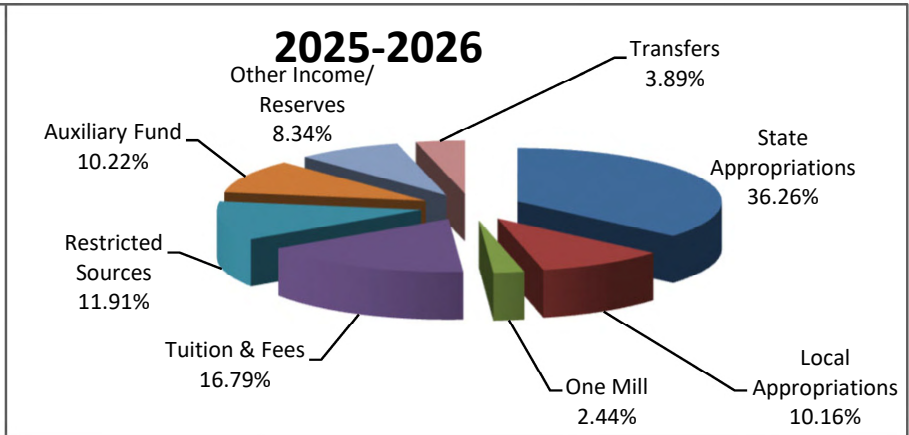
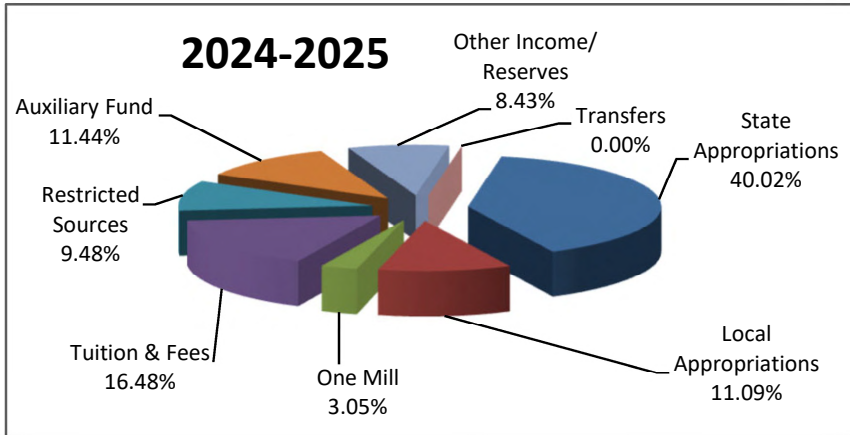
*General Expenditures include but are not limited to; legal services, audit, professional development, credit card fees, bad debt, insurance, vehicles and equipment.

RESTRICTED CURRENT FUNDS

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

PLANT FUND

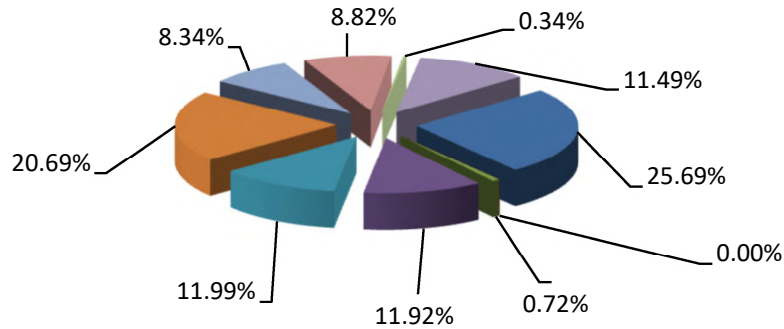
Renewal and replacement Investment in plant Fixed Assets Retirement of indebtedness	Major Maintenance Facilities Fees Auxiliary Furniture and Fixtures Auxiliary Laundry
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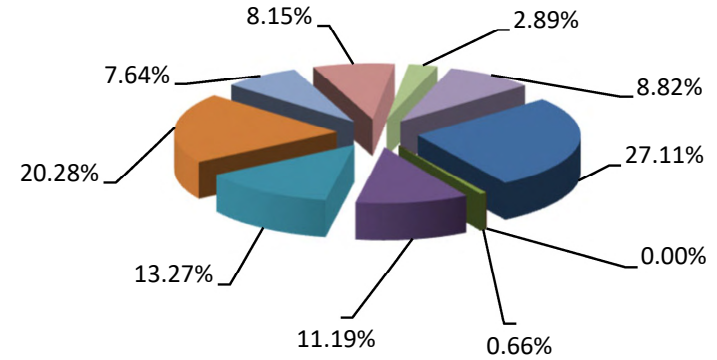
ITEM	ADJUSTED 2024-2025 BUDGET	PERCENT OF BUDGET
Current Funds Revenues		
State Appropriations	\$ 12,932,416	40.02%
Local Appropriations	3,583,895	11.09%
One Mill	986,178	3.05%
Tuition & Fees	5,325,712	16.48%
Restricted Sources	3,064,891	9.49%
Auxiliary Fund	3,693,955	11.44%
Other Income/ Reserves	2,724,609	8.43%
Transfers	0	0.00%
Total Revenues	\$ 32,311,656	100%

ITEM	APPROVED 2025-2026 BUDGET	PERCENT OF BUDGET
Current Funds Revenues		
State Appropriations	\$ 13,068,533	36.26%
Local Appropriations	3,661,078	10.16%
One Mill	880,474	2.44%
Tuition & Fees	6,050,961	16.79%
Restricted Sources	4,292,463	11.91%
Auxiliary Fund	3,683,156	10.22%
Other Income/ Reserves	3,005,472	8.34%
Transfers	1,400,485	3.89%
Total Revenues	\$ 36,042,621	100%

2024-2025

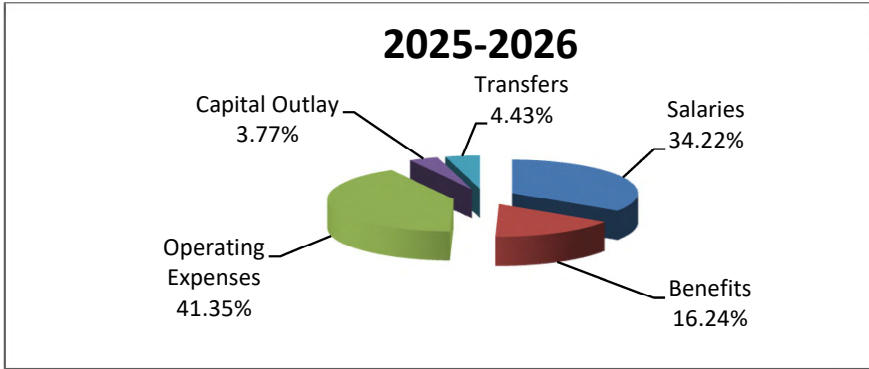
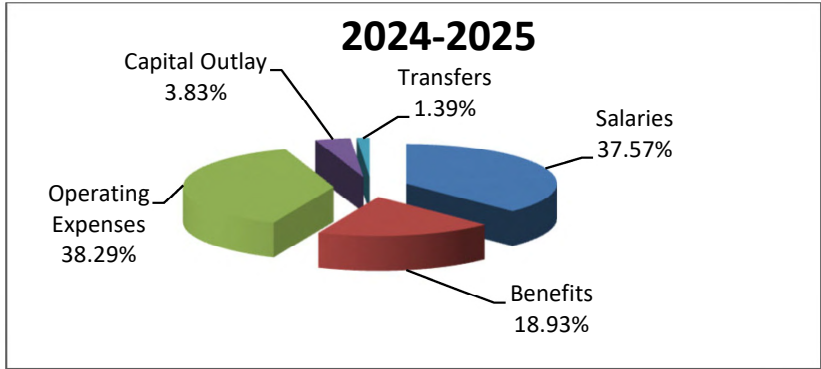


2025-2026



ITEM	ADJUSTED 2024-2025 BUDGET	PERCENT OF BUDGET
Current Funds Expenditures by Program		
Instruction	\$ 8,301,056	25.69%
Research - Projects	-	0.00%
Public Service	232,725	0.72%
Academic Support	3,852,582	11.92%
Total Instructional Programs	12,386,363	38.33%
Student Services	3,874,683	11.99%
Institutional Support	6,684,609	20.69%
Plant Operations	2,695,193	8.34%
Scholarships	2,851,462	8.82%
Non-mandatory Transfers	108,430	0.34%
Total Other Programs	16,214,377	50.18%
Auxiliary Fund	3,710,916	11.49%
Auxiliary Non-man. Transfers		
Auxiliary Mandatory Transfers		
Total Auxiliary Fund	3,710,916	11.49%
Total Expenditures by Program	\$ 32,311,656	100%

ITEM	APPROVED 2025-2026 BUDGET	PERCENT OF BUDGET
Current Funds Expenditures by Program		
Instruction	\$ 9,615,641	26.68%
Research - Projects	-	0.00%
Public Service	232,725	0.65%
Academic Support	3,969,586	11.01%
Total Instructional Programs	13,817,952	38.34%
Student Services	4,707,462	13.06%
Institutional Support	7,192,018	19.95%
Plant Operations	2,710,191	7.52%
Scholarships	2,890,778	8.02%
Non-mandatory Transfers	1,024,104	2.84%
Total Other Programs	18,524,553	51.40%
Auxiliary Fund	3,128,837	8.68%
Auxiliary Non-man. Transfers	254,579	0.71%
Auxiliary Mandatory Transfers	316,700	0.88%
Total Auxiliary Fund	3,700,116	10.27%
Total Expenditures by Program	\$ 36,042,621	100%



ITEM	ADJUSTED 2024-2025 BUDGET	PERCENT OF BUDGET
Current Funds Expenditures by Series		
Salaries	\$ 12,138,634	37.57%
Benefits	6,115,800	18.93%
Operating Expenses	12,372,235	38.29%
Capital Outlay	1,236,037	3.83%
Transfers	448,950	1.39%
Total Expenditures by Series	\$ 32,311,656	100%

ITEM	APPROVED 2025-2026 BUDGET	PERCENT OF BUDGET
Current Funds Expenditures by Series		
Salaries	\$ 12,332,732	34.22%
Benefits	5,853,658	16.24%
Operating Expenses	14,901,995	41.35%
Capital Outlay	1,358,852	3.77%
Transfers	1,595,383	4.43%
Total Expenditures by Series	\$ 36,042,621	100%

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Total Current Funds

College:	<u>Northwest College</u>	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
Revenue	Tuition and Fees	5,434,791	5,700,906	6,050,961	6,050,961
	State Appropriations	12,484,763	11,893,782	13,068,533	13,068,533
	Local Appropriations	5,611,586	5,513,348	4,541,552	4,541,552
	Federal Grants and Contracts	2,077,118	2,911,221	2,510,180	2,510,180
	State Grants and Contracts	1,964,256	1,681,435	1,138,773	1,138,773
	Local Grants and Contracts	0	0	0	0
	Private Gifts/Grants/Contracts	637,766	439,836	643,510	643,510
	Endowment Income	0	0	0	0
	Sales & Services/Educ Act.	0	11,845	0	0
	Sales & Services/Aux Enter	3,492,749	3,894,370	3,683,156	3,683,156
	Other Sources	394,309	161,108	610,664	610,664
	Total Revenue	32,097,338	32,207,853	32,247,329	32,247,329
Other Funding Sources	Carryover	96,000	0	2,120,354	2,120,354
	Transfers from 11 to 10	0	0	914,474	914,474
	Transfers	1,561,505	401,360	486,011	486,011
	Other	207,236	217,761	274,453	274,453
	Total Other	1,864,741	619,121	3,795,292	3,795,292
Total Current Funds Revenue and Other		33,962,079	32,826,973	36,042,621	36,042,621
Expenditures by Program	Instruction	7,830,986	7,518,475	9,615,641	9,615,641
	Research	0	0	0	0
	Public Service	214,749	182,912	232,725	232,725
	Academic Support	1,659,561	1,797,298	3,969,586	3,969,586
	Student Services	3,932,521	4,075,700	4,707,462	4,707,462
	Institutional Support	5,816,101	5,831,987	7,192,018	7,192,018
	Operations and Maint/Plant	2,524,695	2,537,933	2,710,191	2,710,191
	Scholarships & Fellowships	515,215	3,507,955	2,890,778	2,890,778
	Total Expenditures	22,493,828	25,452,259	31,318,401	31,318,401
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers-11to10	0	0	914,474	914,474
	Non-mandatory Transfers	3,421,822	106,430	109,630	109,630
	Total Transfers	3,421,822	106,430	1,024,104	1,024,104
Auxiliary Enterprises	Expenditures	2,919,547	2,764,871	3,128,837	3,128,837
	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	285,969	192,179	254,579	254,579
	Total Expenditures & Transfers	3,522,215	3,273,750	3,700,116	3,700,116
Total Current Funds Expenditures and Transfers		29,437,866	28,832,440	36,042,621	36,042,621
Expenditures by Series	Salaries	10,978,665	10,995,627	12,332,732	12,332,732
	Benefits	5,154,418	5,101,712	5,853,658	5,853,658
	Operating Expenses	8,860,544	11,426,098	14,901,995	14,901,995
	Capital Outlay	419,748	693,694	1,358,852	1,358,852
	Total Expenditures	25,413,374	28,217,131	34,447,238	34,447,238
Transfers	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers-11to10	0	0	914,474	914,474
	Non-mandatory Transfers	3,707,791	298,609	364,209	364,209
	Total Transfers	4,024,491	615,309	1,595,383	1,595,383
Total Current Funds Expenditures and Transfers		29,437,866	28,832,440	36,042,621	36,042,621
Net Increase (Decrease)		4,524,214	3,994,534	0	0

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Revenue

College:	Northwest College	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
Revenue					
Tuition, Fees	Credit Tuition, In-State	1,126,792	1,131,450	1,150,000	1,150,000
	Credit Tuition, Out-of-District	924,273	1,043,512	920,000	920,000
	Credit Tuition, Out-State	1,053,702	1,139,310	880,000	880,000
	Credit Tuition, WUE	602,854	646,205	627,000	627,000
	Continuing Education Tuition	328,435	339,065	396,647	396,647
	Community Services Tuition	154,693	88,697	198,565	198,565
	Student Fees	1,055,917	1,094,402	1,034,000	1,034,000
	Course Fees	188,124	218,265	844,750	844,750
	Other Fees	0	0	0	0
State Appropriations	State Aid Appropriation	9,835,797	10,390,759	10,093,245	10,093,245
	Supplemental Appropriation	2,521,105	1,578,456	3,275,288	3,275,288
	State (Recapture) Redistribution	127,861	-75,433	-300,000	-300,000
Local Appropriations	Mill Levy, Four-Mill	2,858,572	2,975,507	3,189,526	3,189,526
	Mill Levy, Optional	696,316	762,460	533,431	533,431
	Motor Vehicle Fees	714,474	652,762	545,644	545,644
	Other Local Revenue	1,342,224	1,122,618	272,951	272,951
Federal Grants and Contracts		2,077,118	2,911,221	2,510,180	2,510,180
State Grants and Contracts		1,964,256	1,681,435	1,138,773	1,138,773
Local Grants and Contracts		0	0	0	0
BOCES/BOCHES					
Private Grants/Gifts/Contracts		637,766	439,836	643,510	643,510
Endowment Income	Unrestricted	0	0	0	0
	Restricted	0	0	0	0
	Other Income	0	0	0	0
Sales/Service Educational Activities	Instruction	0	11,845	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	1,118,633	1,358,321	1,253,300	1,253,300
	Residence Halls	1,914,985	2,067,194	2,067,511	2,067,511
	Bookstores	26,431	20,382	20,000	20,000
	Copy Centers	91,693	85,989	0	0
	Motor Pool	181,022	192,037	217,485	217,485
	Other	159,986	170,447	124,860	124,860
Other Sources	Gate Receipts	4,914	2,501	2,500	2,500
	Investment Income	353,994	137,920	50,030	50,030
	Miscellaneous Deposits	35,401	20,687	558,134	558,134
Total Revenue		32,097,338	32,207,853	32,247,329	32,247,329
Other Funding Sources	Carryover	96,000	0	2,120,354	2,120,354
	Transfers	1,561,505	401,360	486,011	486,011
	Transfer from Fund 11 to 10	0	0	914,474	914,474
	Other	207,236	217,761	274,453	274,453
Total Other		1,864,741	619,121	3,795,292	3,795,292
Total Current Funds Revenue and Other		33,962,079	32,826,973	36,042,621	36,042,621

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Expenditures

College:	Northwest College	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
Expenditures by Program					
Instruction	Salaries	4,564,383	4,185,708	4,726,992	4,726,992
All Other	Benefits	2,096,390	1,860,473	2,073,875	2,073,875
	Operating Expenses	492,230	415,495	2,073,197	2,073,197
	Capital Outlay	34,705	253,844	109,424	109,424
	Total Expenditures	7,187,708	6,715,520	8,983,487	8,983,487
Instruction	Salaries	266,140	301,187	269,866	269,866
Continuing	Benefits	67,529	116,467	124,815	124,815
Education	Operating Expenses	244,048	179,215	169,030	169,030
	Capital Outlay	0	130,732	0	0
	Total Expenditures	577,717	727,601	563,711	563,711
Instruction	Salaries	44,298	49,905	46,088	46,088
ABE, GED,	Benefits	17,310	21,238	18,815	18,815
ESL	Operating Expenses	3,952	4,211	3,540	3,540
	Capital Outlay	0	0	0	0
	Total Expenditures	65,560	75,354	68,443	68,443
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	10,066	0	200	200
All Other	Benefits	2,304	21	85	85
	Operating Expenses	34,526	4,179	1,785	1,785
	Capital Outlay	0	0	0	0
	Total Expenditures	46,896	4,200	2,070	2,070
Public Service	Salaries	63,716	66,344	52,194	52,194
Community	Benefits	29,571	29,485	27,556	27,556
Service	Operating Expenses	74,566	82,883	150,906	150,906
	Capital Outlay	0	0	0	0
	Total Expenditures	167,853	178,712	230,655	230,655
Academic	Salaries	533,320	524,152	809,507	809,507
Support	Benefits	236,512	242,991	390,707	390,707
	Operating Expenses	888,129	1,030,155	1,840,972	1,840,972
	Capital Outlay	1,600	0	928,400	928,400
	Total Expenditures	1,659,561	1,797,298	3,969,586	3,969,586
Student	Salaries	1,755,923	1,960,298	1,993,694	1,993,694
Services	Benefits	858,682	932,453	995,791	995,791
	Operating Expenses	1,114,215	1,158,026	1,705,977	1,705,977
	Capital Outlay	203,701	24,923	12,000	12,000
	Total Expenditures	3,932,521	4,075,700	4,707,462	4,707,462
Institutional	Salaries	2,231,056	2,410,113	2,890,287	2,890,287
Support	Benefits	1,047,736	1,116,028	1,371,256	1,371,256
	Operating Expenses	2,518,022	2,205,809	2,828,324	2,828,324
	Capital Outlay	19,286	100,037	102,150	102,150
	Total Expenditures	5,816,101	5,831,987	7,192,018	7,192,018
Operation/ Maintenance Plant	Salaries	1,078,707	1,085,038	1,115,323	1,115,323
	Benefits	573,725	574,312	634,142	634,142
	Operating Expenses	872,263	878,583	960,726	960,726
	Capital Outlay	0	0	0	0
	Total Expenditures	2,524,695	2,537,933	2,710,191	2,710,191

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Total Current Funds Expenditures			
College:	<u>Northwest College</u>	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
Expenditures by Program					
Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	515,215	3,507,955	2,890,778	2,890,778
	Capital Outlay	0	0	0	0
	Total Expenditures	515,215	3,507,955	2,890,778	2,890,778
Total Expenditures		22,493,828	25,452,259	31,318,401	31,318,401
Transfers	Mandatory	0	0	0	0
	Non-mandatory from 11 to 10	0	0	914,474	914,474
	Non-mandatory	3,421,822	106,430	109,630	109,630
	Total Transfers	3,421,822	106,430	1,024,104	1,024,104
Auxiliary Enterprises	Salaries	431,055	412,882	428,582	428,582
	Benefits	224,659	208,245	216,616	216,616
	Operating Expenses	2,103,378	1,959,586	2,276,760	2,276,760
	Capital Outlay	160,455	184,158	206,879	206,879
	Total Expenditures	2,919,547	2,764,871	3,128,837	3,128,837
Transfers	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	285,969	192,179	254,579	254,579
	Total Transfers	602,669	508,879	571,279	571,279
Total Current Funds Expenditures and Transfers		29,437,866	28,832,440	36,042,621	36,042,621

WCCC Form 215 (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted Operating Fund

College:	Northwest College	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
Revenue	Tuition and Fees	5,434,791	5,700,906	6,050,961	6,050,961
	State Appropriations	12,484,763	11,893,782	13,068,533	13,068,533
	Local Appropriations	4,488,123	4,392,672	3,661,078	3,661,078
	Sales & Services/Educ Act.	0	11,845	0	0
	Other Sources	171,100	107,481	596,634	596,634
	Total Revenue	22,578,777	22,106,686	23,377,206	23,377,206
Other Funding Sources	Carryover	0	0	0	0
	Transfer from 11 to 10	0	0	914,474	914,474
	Other Transfers	450,038	362,923	439,161	439,161
	Other	144,645	164,697	227,640	227,640
	Total Other	594,683	527,620	1,581,275	1,581,275
Total Operating Fund Revenue and Other		23,173,460	22,634,306	24,958,481	24,958,481
Expenditures by Program	Instruction	6,931,550	6,534,454	8,764,543	8,764,543
	Research	0	0	0	0
	Public Service	167,853	178,712	230,655	230,655
	Academic Support	1,346,601	1,544,647	1,732,816	1,732,816
	Student Services	3,286,156	3,281,006	3,561,424	3,561,424
	Institutional Support	4,488,688	4,621,104	6,991,222	6,991,222
	Operations and Maint/Plant	2,524,559	2,537,058	2,683,191	2,683,191
	Scholarships & Fellowships	-1,590,895	898,024	885,000	885,000
	Total Expenditures	17,154,511	19,595,005	24,848,851	24,848,851
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	3,421,822	106,430	109,630	109,630
	Total Transfers	3,421,822	106,430	109,630	109,630
Total Oper Fund Expenditures and Transfers by Program		20,576,334	19,701,435	24,958,481	24,958,481
Expenditures by Series	Salaries	9,768,806	9,803,797	10,684,232	10,684,232
	Benefits	4,498,476	4,557,787	5,185,713	5,185,713
	Operating Expenses	2,682,555	5,077,053	8,863,305	8,863,305
	Capital Outlay	204,674	156,368	115,600	115,600
	Total Expenditures	17,154,511	19,595,005	24,848,851	24,848,851
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	3,421,822	106,430	109,630	109,630
	Total Transfers	3,421,822	106,430	109,630	109,630
Total Oper Fund Expenditures and Transfers by Series		20,576,334	19,701,435	24,958,481	24,958,481
Net Increase (Decrease)		2,597,126	2,932,872	0	0

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Revenue

College:	Northwest College	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
Revenue					
Tuition, Fees	Credit Tuition, In-District	1,126,792	1,131,450	1,150,000	1,150,000
	Credit Tuition, Out-of-District	924,273	1,043,512	920,000	920,000
	Credit Tuition, Out-State	1,053,702	1,139,310	880,000	880,000
	Credit Tuition, WUE	602,854	646,205	627,000	627,000
	Continuing Education Tuition	328,435	339,065	396,647	396,647
	Community Services Tuition	154,693	88,697	198,565	198,565
	Student Fees	1,055,917	1,094,402	1,034,000	1,034,000
	Course Fees	188,124	218,265	844,750	844,750
	Other Fees	0	0	0	0
State Appropriations	State Aid Appropriation	9,835,797	10,390,759	10,093,245	10,093,245
	Supplemental Appropriation	2,521,105	1,578,456	3,275,288	3,275,288
	State (Recapture) Redistribution	127,861	-75,433	-300,000	-300,000
Local Appropriations	Mill Levy, Four-Mill	2,858,572	2,975,507	3,189,526	3,189,526
	Motor Vehicle Fees	571,579	523,944	464,552	464,552
	Other Local Revenue	1,057,971	893,220	7,000	7,000
Sales/Service Educational Activities	Instruction	0	11,845	0	0
	Research	0	0	0	0
	Public Service	0	0	0	0
	Other	0	0	0	0
Other Sources	Gate Receipts	4,914	2,501	2,500	2,500
	Investment Income	130,785	84,293	36,000	36,000
	Miscellaneous Deposits	35,401	20,687	558,134	558,134
Total Revenue		22,578,777	22,106,686	23,377,206	23,377,206
Other Funding Sources	Carryover	0	0	0	0
	Transfers from 11 to 10	0	0	914,474	914,474
	Other Transfers	450,038	362,923	439,161	439,161
	Other	144,645	164,697	227,640	227,640
Total Other		594,683	527,620	1,581,275	1,581,275
Total Operating Fund Revenue and Other		23,173,460	22,634,306	24,958,481	24,958,481

WCCC Form 217 (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Expenditures

College:	Northwest College	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
Expenditures by Program					
Instruction	Salaries	4,184,268	3,793,619	4,302,420	4,302,420
All Other	Benefits	1,804,704	1,672,665	1,935,540	1,935,540
	Operating Expenses	298,327	264,502	1,892,828	1,892,828
	Capital Outlay	973	712	1,600	1,600
	Total Expenditures	6,288,273	5,731,498	8,132,388	8,132,388
Instruction	Salaries	266,140	301,187	269,866	269,866
Continuing	Benefits	67,529	116,467	124,815	124,815
Education	Operating Expenses	244,048	179,215	169,030	169,030
	Capital Outlay	0	130,732	0	0
	Total Expenditures	577,717	727,601	563,711	563,711
Instruction	Salaries	44,298	49,905	46,088	46,088
ABE, GED,	Benefits	17,310	21,238	18,815	18,815
ESL	Operating Expenses	3,952	4,211	3,540	3,540
	Capital Outlay	0	0	0	0
	Total Expenditures	65,560	75,354	68,443	68,443
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	63,716	66,344	52,194	52,194
Community	Benefits	29,571	29,485	27,556	27,556
Service	Operating Expenses	74,566	82,883	150,906	150,906
	Capital Outlay	0	0	0	0
	Total Expenditures	167,853	178,712	230,655	230,655
Academic	Salaries	414,509	468,814	490,662	490,662
Support	Benefits	213,168	236,742	252,537	252,537
	Operating Expenses	718,924	839,091	989,617	989,617
	Capital Outlay	0	0	0	0
	Total Expenditures	1,346,601	1,544,647	1,732,816	1,732,816
Student	Salaries	1,509,580	1,668,911	1,542,472	1,542,472
Services	Benefits	747,903	794,938	827,088	827,088
	Operating Expenses	824,972	792,233	1,179,864	1,179,864
	Capital Outlay	203,701	24,923	12,000	12,000
	Total Expenditures	3,286,156	3,281,006	3,561,424	3,561,424
Institutional	Salaries	2,207,723	2,370,854	2,866,209	2,866,209
Support	Benefits	1,044,567	1,111,940	1,365,219	1,365,219
	Operating Expenses	1,236,398	1,138,310	2,657,794	2,657,794
	Capital Outlay	0	0	102,000	102,000
	Total Expenditures	4,488,688	4,621,104	6,991,222	6,991,222
Operation/ Maintenance Plant	Salaries	1,078,571	1,084,164	1,114,323	1,114,323
	Benefits	573,725	574,312	634,142	634,142
	Operating Expenses	872,263	878,583	934,726	934,726
	Capital Outlay	0	0	0	0
	Total Expenditures	2,524,559	2,537,058	2,683,191	2,683,191

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted Operating Fund Expenditures			
College:	<u>Northwest College</u>	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
Expenditures by Program					
Scholarships and	Salaries	0	0	0	0
	Benefits	0	0	0	0
Fellowships	Operating Expenses	(1,590,895)	898,024	885,000	885,000
	Capital Outlay	0	0	0	0
	Total Expenditures	(1,590,895)	898,024	885,000	885,000
Total Expenditures		17,154,511	19,595,005	24,848,851	24,848,851
Transfers	Mandatory	0	0	0	0
	Non-mandatory	3,421,822	106,430	109,630	109,630
	Total Transfers	3,421,822	106,430	109,630	109,630
Total Operating Fund Expenditures and Transfers		20,576,334	19,701,435	24,958,481	24,958,481

WCCC Form 218 (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted Auxiliary Fund

College:	Northwest College	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
Revenue	Sales & Services/Auxiliary Enterprises	3,492,749	3,894,370	3,683,156	3,683,156
Student Fees	Other Sources	41,574	29,778	8,030	8,030
	Total Revenue	3,534,323	3,924,148	3,691,186	3,691,186
Other Funding Sources	Carryover	0	0	0	0
	Transfers	7,280	8,930	8,930	8,930
	Other	0	0	0	0
	Total Other	7,280	8,930	8,930	8,930
	Total Auxiliary Revenue and Other	3,541,603	3,933,078	3,700,116	3,700,116
Expenditures by Program	Auxiliary Enterprises, Student	2,504,461	2,575,329	2,875,152	2,875,152
	Auxiliary Enterprises, Faculty/Staff	415,086	189,542	253,685	253,685
	Total Expenditures	2,919,547	2,764,871	3,128,837	3,128,837
Transfers	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	285,969	192,179	254,579	254,579
	Total Transfers	602,669	508,879	571,279	571,279
	Total Auxiliary Expenditures and Transfers by Program	3,522,215	3,273,750	3,700,116	3,700,116
Expenditures by Series	Salaries	431,055	412,882	428,582	428,582
	Benefits	224,659	208,245	216,616	216,616
	Operating Expenses	2,103,378	1,959,586	2,276,760	2,276,760
	Capital Outlay	160,455	184,158	206,879	206,879
	Total Expenditures	2,919,547	2,764,871	3,128,837	3,128,837
Transfers	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	285,969	192,179	254,579	254,579
	Total Transfers	602,669	508,879	571,279	571,279
	Total Auxiliary Expenditures and Transfers by Series	3,522,215	3,273,750	3,700,116	3,700,116
Net Increase (Decrease)		19,388	659,328	(0)	(0)

WCCC Form 216b (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Auxiliary Fund Revenue

College:	<u>Northwest College</u>	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
Revenue					
Sales/Service	Student Center	0	0	0	0
	Food Service	1,118,633	1,358,321	1,253,300	1,253,300
	Residence Halls	1,914,985	2,067,194	2,067,511	2,067,511
	Bookstores	26,431	20,382	20,000	20,000
	Copy Center	91,693	85,989	0	0
	Motor Pool	181,022	192,037	217,485	217,485
	Early Childhood Center	0	0	0	0
	Other	159,986	170,447	124,860	124,860
Other Sources	Gate Receipts	0	0	0	0
	Investment Income	41,574	29,778	8,030	8,030
	Miscellaneous Deposits	0	0	0	0
Total Revenue		3,534,323	3,924,148	3,691,186	3,691,186
Other Funding Sources	Carryover	0	0	0	0
	Transfers	7,280	8,930	8,930	8,930
	Other	0	0	0	0
Total Other		7,280	8,930	8,930	8,930
Total Auxiliary Fund Revenue and Other		3,541,603	3,933,078	3,700,116	3,700,116

WCCC Form 217b (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Auxiliary Fund Expenditures

College:	Northwest College	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
Expenditures by Program					
Student	Salaries	0	0	0	0
Student Center	Benefits	0	0	0	0
	Operating Expenses	0	17,647	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	17,647	0	0
Student	Salaries	0	0	0	0
Food Service	Benefits	0	0	0	0
	Operating Expenses	1,180,791	1,270,764	1,253,300	1,253,300
	Capital Outlay	1,750	0	0	0
	Total Expenditures	1,182,541	1,270,764	1,253,300	1,253,300
Student	Salaries	0	0	0	0
Bookstore	Benefits	0	0	0	0
	Operating Expenses	0	0	20,000	20,000
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	20,000	20,000
Student	Salaries	309,381	325,650	368,302	368,302
Housing	Benefits	175,775	177,737	204,156	204,156
	Operating Expenses	700,643	445,850	758,045	758,045
	Capital Outlay	108,322	134,579	175,259	175,259
	Total Expenditures	1,294,120	1,083,816	1,505,762	1,505,762
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	0	0	0	0
All Other	Benefits	0	0	0	0
	Operating Expenses	27,799	28,123	36,200	36,200
	Capital Outlay	0	0	0	0
	Total Expenditures	27,799	28,123	36,200	36,200
Faculty/Staff	Salaries	52,397	38,927	50,280	50,280
Motor Pool	Benefits	6,910	4,985	11,660	11,660
	Operating Expenses	127,645	117,507	155,545	155,545
	Capital Outlay	0	0	0	0
	Total Expenditures	186,952	161,419	217,485	217,485
Faculty/Staff	Salaries	69,278	48,304	10,000	10,000
All Other	Benefits	41,975	25,523	800	800
	Operating Expenses	66,499	79,695	53,670	53,670
	Capital Outlay	50,383	49,579	31,620	31,620
	Total Expenditures	228,134	203,102	96,090	96,090
Total Expenditures		2,919,547	2,764,871	3,128,837	3,128,837
Transfers	Mandatory	316,700	316,700	316,700	316,700
	Non-mandatory	285,969	192,179	254,579	254,579
	Total Transfers	602,669	508,879	571,279	571,279
Total Auxiliary Fund Expenditures and Transfers		3,522,215	3,273,750	3,700,116	3,700,116

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted One-Mill Fund

College:	Northwest College	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
Revenue	Local Appropriations	1,123,463	1,120,677	880,474	880,474
	Other Sources	181,635	23,849	6,000	6,000
	Total Revenue	1,305,098	1,144,526	886,474	886,474
Other Funding Sources	Carryover	0	0	0	0
	Transfers	0	0	0	0
	Other	33,285	37,489	28,000	28,000
	Total Other	33,285	37,489	28,000	28,000
Total One-Mill Revenue and Other		1,338,383	1,182,015	914,474	914,474
Expenditures by Program	Instruction	0	0	0	0
	Research	0	0	0	0
	Public Service	0	0	0	0
	Academic Support	6,476	5,146	0	0
	Student Services	0	0	0	0
	Institutional Support	1,061,855	848,865	0	0
	Operations and Maint/Plant	0	0	0	0
	Scholarships & Fellowships	0	0	0	0
	Total Expenditures	1,068,331	854,011	0	0
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers to fund 10	0	0	914,474	914,474
	Total Transfers	0	0	914,474	914,474
Total One-Mill Expenditures and Transfers by Program		1,068,331	854,011	914,474	914,474
Expenditures by Series	Salaries	13,518	33,513	0	0
	Benefits	1,405	3,129	0	0
	Operating Expenses	1,036,911	717,332	0	0
	Capital Outlay	16,498	100,037	0	0
	Total Expenditures	1,068,331	854,011	0	0
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers to fund 10	0	0	914,474	914,474
	Total Transfers	0	0	914,474	914,474
Total One-Mill Expenditures and Transfers by Series		1,068,331	854,011	914,474	914,474
Net Increase (Decrease)		270,052	328,004	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 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
Revenue					
Local	Mill levy	0	0	0	0
Appropriations	Optional Mill	696,316	762,460	533,431	533,431
	Motor Vehicle Fees	142,895	128,819	81,092	81,092
	Other Local Revenue	284,252	229,398	265,951	265,951
Other Sources	Investment Income	181,635	23,849	6,000	6,000
Total Revenue		1,305,098	1,144,526	886,474	886,474
Other Funding Sources					
	Carryover	0	0	0	0
	Transfers	0	0	0	0
	Other	33,285	37,489	28,000	28,000
Total Other		33,285	37,489	28,000	28,000
Total One-Mill Revenue and Other		1,338,383	1,182,015	914,474	914,474

WCCC Form 217c (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted One-Mill Fund Expenditures

College:	Northwest College	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
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	1,000	0	0	0
Support	Benefits	83	0	0	0
	Operating Expenses	5,393	5,146	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	6,476	5,146	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	12,518	33,513	0	0
Support	Benefits	1,322	3,129	0	0
	Operating Expenses	1,031,517	712,186	(0)	(0)
	Capital Outlay	16,498	100,037	0	0
	Total Expenditures	1,061,855	848,865	(0)	(0)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted One-Mill Fund Expenditures

College:	<u>Northwest College</u>	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
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	1,068,331	854,011	(0)	(0)	
Transfers	Mandatory	0	0	0	0
	Non-mandatory to Fund 10	0	0	914,474	914,474
	Total Transfers	0	0	914,474	914,474
Total One-Mill Expenditures and Transfers	1,068,331	854,011	914,474	914,474	

WCCC Form 218c (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Restricted Fund

College:	Northwest College	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
Revenue	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	2,077,118	2,911,221	2,510,180	2,510,180
	State Grants and Contracts	1,964,256	1,681,435	1,138,773	1,138,773
	Local Grants and Contracts	0	0	0	0
	Private Gifts/Grants/Contracts	637,766	439,836	643,510	643,510
	Total Revenue	4,679,140	5,032,492	4,292,463	4,292,463
Other Funding Sources	Carryover	96,000	0	2,120,354	2,120,354
	Transfers	1,104,187	29,506	37,920	37,920
	Other	29,306	15,576	18,813	18,813
	Total Other	1,229,493	45,082	2,177,088	2,177,088
Total Restricted Funds Revenue and Other		5,908,633	5,077,574	6,469,551	6,469,551
Expenditures by Program	Instruction	899,435	984,021	851,099	851,099
	Research	0	0	0	0
	Public Service	46,896	4,200	2,070	2,070
	Academic Support	306,485	247,504	2,236,770	2,236,770
	Student Services	646,365	794,695	1,146,038	1,146,038
	Institutional Support	265,558	362,018	200,796	200,796
	Operations and Maint/Plant	137	875	27,000	27,000
	Scholarships & Fellowships	2,106,110	2,609,931	2,005,778	2,005,778
	Total Expenditures	4,270,985	5,003,244	6,469,551	6,469,551
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Expenditures	0	0	0	0
	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Expenditures & Transfers	0	0	0	0
Total Restricted Expenditures and Transfers by Program		4,270,985	5,003,244	6,469,551	6,469,551
Expenditures by Series	Salaries	765,287	745,435	1,219,918	1,219,918
	Benefits	429,878	332,551	451,330	451,330
	Operating Expenses	3,037,701	3,672,127	3,761,930	3,761,930
	Capital Outlay	38,120	253,132	1,036,374	1,036,374
	Total Expenditures	4,270,985	5,003,244	6,469,551	6,469,551
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Restricted Expenditures and Transfers by Series		4,270,985	5,003,244	6,469,551	6,469,551
Net Increase (Decrease)		1,637,648	74,330	0	0

WCCC Form 216e (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Restricted Fund Revenue			
College:	Northwest College	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
Revenue					
	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	2,077,118	2,911,221	2,510,180	2,510,180
	State Grants and Contracts	1,964,256	1,681,435	1,138,773	1,138,773
	Local Grants and Contracts	0	0	0	0
	Private Gift/Grants/Contracts	637,766	439,836	643,510	643,510
Total Revenue		4,679,140	5,032,492	4,292,463	4,292,463
Other Funding Sources					
	Carryover	96,000	0	2,120,354	2,120,354
	Transfers	1,104,187	29,506	37,920	37,920
	Other	29,306	15,576	18,813	18,813
Total Other		1,229,493	45,082	2,177,088	2,177,088
Total Restrctited Funds Revenue and Other		5,908,633	5,077,574	6,469,551	6,469,551

WCCC Form 217e (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Expenditures

College:	Northwest College	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
Expenditures by Program					
Instruction	Salaries	380,115	392,089	424,572	424,572
All Other	Benefits	291,686	187,808	138,334	138,334
	Operating Expenses	193,903	150,993	180,369	180,369
	Capital Outlay	33,732	253,132	107,824	107,824
	Total Expenditures	899,435	984,021	851,099	851,099
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	10,066	0	200	200
All Other	Benefits	2,304	21	85	85
	Operating Expenses	34,526	4,179	1,785	1,785
	Capital Outlay	0	0	0	0
	Total Expenditures	46,896	4,200	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	117,811	55,337	318,845	318,845
Support	Benefits	23,262	6,249	138,170	138,170
	Operating Expenses	163,812	185,918	851,355	851,355
	Capital Outlay	1,600	0	928,400	928,400
	Total Expenditures	306,485	247,504	2,236,770	2,236,770
Student	Salaries	246,343	291,388	451,222	451,222
Services	Benefits	110,779	137,514	168,703	168,703
	Operating Expenses	289,244	365,793	526,113	526,113
	Capital Outlay	0	0	0	0
	Total Expenditures	646,365	794,695	1,146,038	1,146,038
Institutional	Salaries	10,815	5,746	24,079	24,079
Support	Benefits	1,848	959	6,037	6,037
	Operating Expenses	250,107	355,313	170,530	170,530
	Capital Outlay	2,788	0	150	150
	Total Expenditures	265,558	362,018	200,796	200,796
Operation/	Salaries	137	875	1,000	1,000
Maintenance	Benefits	0	0	0	0
Plant	Operating Expenses	0	0	26,000	26,000
	Capital Outlay	0	0	0	0
	Total Expenditures	137	875	27,000	27,000

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Expenditures

College:		Actual	Estimated	Recommended	Adopted
Northwest College		2023-2024	2024-2025	Budget 2025-2026	Budget 2025-2026
Expenditures by Program					
Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	2,106,110	2,609,931	2,005,778	2,005,778
	Capital Outlay	0	0	0	0
	Total Expenditures	2,106,110	2,609,931	2,005,778	2,005,778
Total Expenditures		4,270,985	5,003,244	6,469,551	6,469,551
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Restricted Funds Expenditures and Transfers		4,270,985	5,003,244	6,469,551	6,469,551

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Plant Fund

College:	Northwest College	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
Revenue	Student Fees	226,992	241,768	202,069	202,069
	Debt Service	0	0	0	0
	State Appropriations	8,805,798	4,257,723	4,916,373	4,916,373
	Federal Appropriations	0	0	0	0
	Interest Income	218,227	201,081	199,000	199,000
	Other/Gifts	5,058,746	359,871	27,350	27,350
	Total Revenue	14,309,762	5,060,443	5,344,792	5,344,792
Other Funding Sources	Carryover	0	353,356	353,356	353,356
	Borrowing-External Agencies	0	0	0	0
	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-Mandatory Transfers	2,250,146	0	0	0
	Total Other	2,566,846	670,056	670,056	670,056
Total Plant Funds Revenue and Other		16,876,608	5,730,499	6,014,848	6,014,848
Expenditures by Program	Land/Building Acquisition	0	0	0	0
	New Construction	14,254,154	3,205,889	4,000,000	4,000,000
	Remodeling/Renovation	2,142,029	3,100,038	1,347,266	1,347,266
	Debt Service	316,700	316,700	316,700	316,700
	Other	0	14,521	350,882	350,882
	Total Expenditures	16,712,883	6,637,148	6,014,848	6,014,848
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		16,712,883	6,637,148	6,014,848	6,014,848
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	316,700	331,221	667,582	667,582
	Capital Outlay	16,396,183	6,305,927	5,347,266	5,347,266
	Total Expenditures	16,712,883	6,637,148	6,014,848	6,014,848
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		16,712,883	6,637,148	6,014,848	6,014,848
Net Increase (Decrease)		163,725	(906,649)	0	0

WCCC Form 216f (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Plant Fund Revenue			
College:	Northwest College	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
Revenue					
	Student Fees	226,992	241,768	202,069	202,069
	Debt Service	0	0	0	0
	Federal Appropriations	0	0	0	0
	Other investment Income	0	0	0	0
	Other/Gifts	5,058,746	359,871	27,350	27,350
State Appropriations					
	Supplemental Appropriation	8,805,798	4,257,723	4,916,373	4,916,373
	Contingency Reserve	0	0	0	0
	Interest Income	218,227	201,081	199,000	199,000
Total Revenue		14,309,762	5,060,443	5,344,792	5,344,792
Other Funding Sources					
	Carryover	0	353,356	353,356	353,356
	Borrowings-External Agencies	0	0	0	0
Transfers					
	Mandatory	316,700	316,700	316,700	316,700
	Non-mandatory	2,250,146	0	0	0
	Total Transfers	2,566,846	316,700	316,700	316,700
Total Other		5,133,692	986,756	986,756	986,756
Total Plant Funds Revenue and Other		19,443,454	6,047,199	6,331,548	6,331,548

WCCC Form 217f (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Plant Fund Expenditures

College:	<u>Northwest College</u>	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
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	14,254,154	3,205,889	4,000,000	4,000,000
	Total Expenditures	14,254,154	3,205,889	4,000,000	4,000,000
Remodeling/ Renovations	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	2,142,029	3,100,038	1,347,266	1,347,266
	Total Expenditures	2,142,029	3,100,038	1,347,266	1,347,266
Debt Service	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	316,700	316,700	316,700	316,700
	Capital Outlay	0	0	0	0
	Total Expenditures	316,700	316,700	316,700	316,700
Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	14,521	350,882	350,882
	Capital Outlay	0	0	0	0
	Total Expenditures	0	14,521	350,882	350,882
Total Expenditures		16,712,883	6,637,148	6,014,848	6,014,848
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Plant Funds Expenditures and Transfers		16,712,883	6,637,148	6,014,848	6,014,848

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Endowment Fund

College:	Northwest College	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
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 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
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	Carryover	0	0	0	0
Sources	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 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
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:	Northwest College	Actual 2023-2024	Estimated 2024-2025	Recommended Budget 2025-2026	Adopted Budget 2025-2026
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 7/1/2025	Retirement This Period	Interest Due This Period
Lease Revenue Refunding Note 2015 Issue	7/2015	6/2033	2.560%	4,480,000	2,245,927	249,802	66,898
Total Required				4,480,000	2,245,927	249,802	66,898

WCCC Form 224 (Reviewed Dec 2017)

WYOMING COMMUNITY COLLEGE SYSTEM

College: Northwest College

Statement of Borrowing Capacity**As of July 1, 2025**

Assessed Valuation of College District for Budget Year (<i>Estimated</i>)		\$	850,414,810
Debt Limit: 4% of Assessed Valuation			34,016,592
Less: Bond Principal Outstanding, June 30, 2025	2,245,927		
Less: Cash Balance on Hand for Payment of Bond Principal	<u>0</u>		
Outstanding Bonds Minus Cash Balance			<u>-2,245,927</u>
Legal Debt Margin		\$	<u><u>31,770,666</u></u>

WCCC Form 226 (Reviewed Dec 2017)