Community College District's Preliminary Budget

FOR

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

NORTHWEST COLLEGE

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

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

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BUDGET NARRATIVE
FISCAL 2016-2017 BUDGET

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

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

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

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

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

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

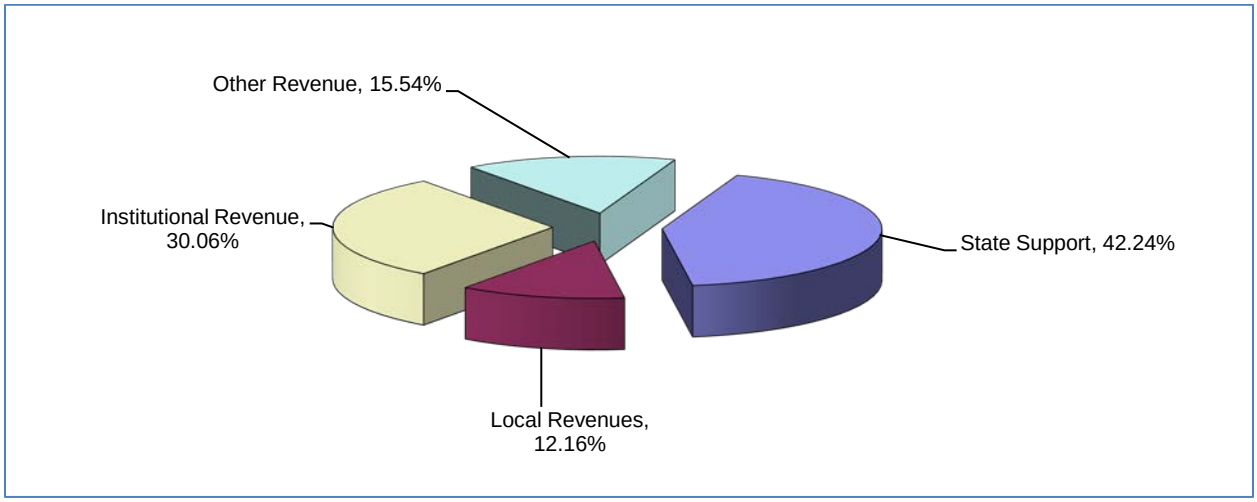
Health insurance appropriations have been reduced but are still projected to be mostly funded as long as college staff remains the same or is reduced. Retirement appropriations are not fully funded and each college will have to absorb the funding shortfall. Northwest College will lose approximately $60,000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

Overall, Northwest College is expected to see an overall reduction in state and local levy operating revenues of approximately $4.6 million dollars for the next fiscal biennium - FY2017 and FY2018. This projection is based on available information as of June 28, 2016. Once local levy numbers are finalized in July, these numbers will be utilized to recalculate the state funding formula but changes will only be reflected in the recapture redistribution of funds for FY2017. Currently, Northwest College is projected to receive less than $58,000 in recapture.

Current Funds

Current funds include unrestricted operating funds (including community service and continuing education), auxiliary funds, one-mill funds, and restricted current funds. Budgets are presented as balanced with strategic use of surplus balances transferred to reserves or prior carry over balances used for budgeted deficits. When comparing the size and strength of the college, in financial terms, with comparable institutions, these figures are the commonly accepted by NACUBO basis for such comparison.

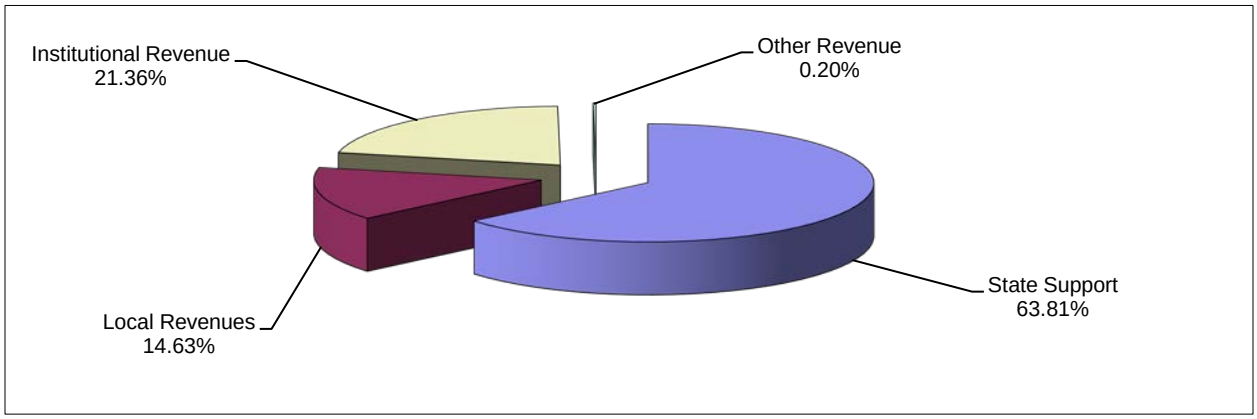
Current fund revenues are subdivided into four categories of sources; state support (general and area specific support and ABE/GED/ESL), local revenue (four-mill, motor vehicle, and one-mill levy), institutional revenue (tuition, fees, and auxiliary revenues), and other revenue (gate receipts, investment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



Unrestricted Operating Fund

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

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



Unrestricted Revenue

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

Local tax revenues are projected to be approximately $2.56 million for the 4-mill levy and $640,000 for the 1-mill levy for FY2017. The County has predicted a $200 million dollar reduction in county valuation. The county will continue to watch revenue projections closely as they are expected to continue to decrease in FY18. The College will continue to work closely with the County to stay abreast of all projections.

Projected institutional revenues from tuition are anticipated to increase by about $200,000. We are watching enrollment numbers closely and have decided to establish baseline projections at our current levels. The increase is a reflection of the inclusion of the tuition increase approved by the WCCC for FY2017 at $6 per credit hour. Continued analysis of all course and student fees is planned for FY2017.

Restricted Revenue

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

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

Due to enrollment levels and large reductions in state and local funding, no salary increases have been budgeted for the FY2017 budget. Additionally, due to the large budgetary reductions and a desire to maintain current levels of service, the board of trustees has elected not to fund the voluntary early retirement plan for staff positions.

Auxiliary Enterprises

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

Additional Budget Information

This budget for the fiscal year of 2016-2017 follows the format based upon National Association of College and University Business Officers (NACUBO) guidelines.

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

07, 08, and 09) illustrates the plant and endowment funds which are looked at separately from all of the other funds.

The columns shown on the various pages include information to be used in referencing the proposed fiscal year 2017 budget to historical budget information. All historic information is subject to change during the annual year end close process and which includes evaluating the College's reserves to ensure compliance with Wyoming State Statute. The columns on each budgetary statement, from right to left, represent:

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

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

ADJUSTMENTS MADE FOR THE BUDGET YEAR 2017

UNRESTRICTED OPERATING FUNDS

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

ADJUSTMENTS MADE FOR THE BUDGET YEAR 2017

UNRESTRICTED CURRENT FUNDS

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

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

Notice is hereby given that a public hearing on the proposed budget for Northwest College for the 2016-17 fiscal year ending June 30, 2017, which is now being considered by the Board of Trustees, will be held at Northwest College, Powell, Wyoming on the 11th day of July 11, 2016 at 4:00 p.m., at which time any and all persons interested may appear and be heard.

Summary of Budget					
	Estimated Cash Available July 1st (1)	Estimated Revenue Without Tax (2)	Cash and Estimated Revenue (3)	Estimated Tax Requirement (4)	Estimated Expenditures (5)
Current Funds	8,688,771	27,309,519	35,998,290	3,191,781	30,501,300
Plant Funds	4,607,209	896,485	5,503,694	-0-	896,485
*Four mils must be levied against the college district valuation. Motor Vehicle, and optional one mil included.					

Published:
Powell Tribune
Cody Enterprise

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

WHEREAS, on the 11th day of July, 2016, the budget making authority prepared and submitted to the Board of Trustees of Northwest Community College District a budget for the fiscal year ending June 30, 2017.

WHEREAS, such a budget was duly entered at large upon the records of this Board and a copy was available for public inspection at the college Office of Administrative Service; and

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

WHEREAS, a public hearing was held on such budget at the time and place specified in said notice, at which time all interested parties were given an opportunity to be heard; and

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Northwest Community College District that the budget, as so revised and altered, be adopted as the official college budget for the fiscal year ending June 30, 2017.

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

Dated this 11th day of July, 2016.

Attest:

EXPENDITURE AUTHORITY	
CURRENT FUNDS	$30,501,300
PLANT FUNDS	896,485
TOTAL	$31,397,785

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

Current Funds	$30,501,300
Plant Funds	896,485
Total	$31,397,785

AND WHEREAS, after deducting all other cash and estimated revenue, it is necessary that the following amounts be raised by general taxation, and in order to raise such sums of money, it is necessary that levies be made for the fiscal year ending June 30, 2017, as shown opposite each fund amounts to be raised by taxes.

Amount to be raised:

Current Funds	$2,560,481	4 mils
	$640,120	1 mil
	$3,200,601	Total

NOW BE IT RESOLVED by the Board of Trustees of Northwest Community College District that the foregoing levies be made for the fiscal year ending June 30, 2017.

Dated this 11th day of July, 2016.

Attest:

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

INSTRUCTION

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

Humanities:
- Language
- English

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

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

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

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

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

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

ACADEMIC SUPPORT

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

STUDENT SERVICES

- Vice President of Student Service
- Student Success Program
- Enrollment Services
- International Recruiting

Athletics:
- -men's basketball
- -women's basketball
- -women's volleyball
- -rodeo
- -wrestling
- -men's & women's Soccer

- Registrar
- Intramurals
- Student Activities
- Student Orientation
- Student Employment

INSTITUTIONAL SUPPORT

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

OPERATIONS/MAINTENANCE OF PLANT

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

SCHOLARSHIPS & GRANTS

- Trapper Scholarships
- Athletics & Program Scholarships

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

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

CONTINUING EDUCATION (Included in Series 2 1236380

Work Force Development - Powell, Cody, Worland

AUXILIARY SERVICES Section Series 31, 32, 33

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

ONE-MIL FUND Section Series 41, 42,43

ACADEMIC SUPPORT:

Faculty Development

INSTITUTIONAL SUPPORT:

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

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

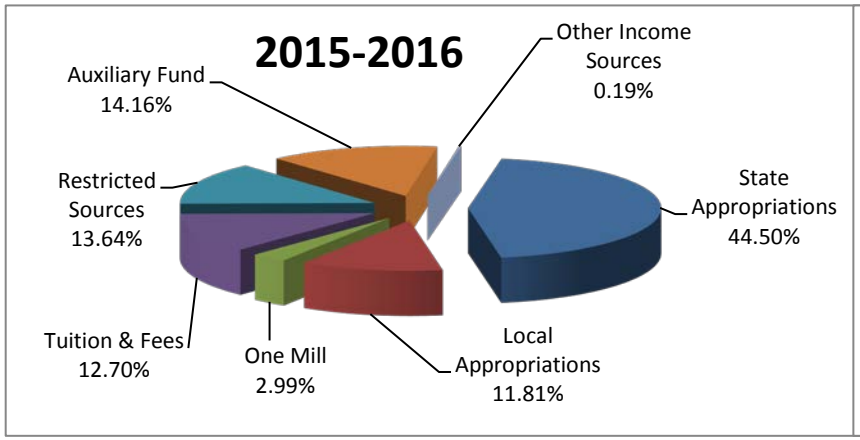
RESTRICTED CURRENT FUNDS Section Series 61, 62, 63

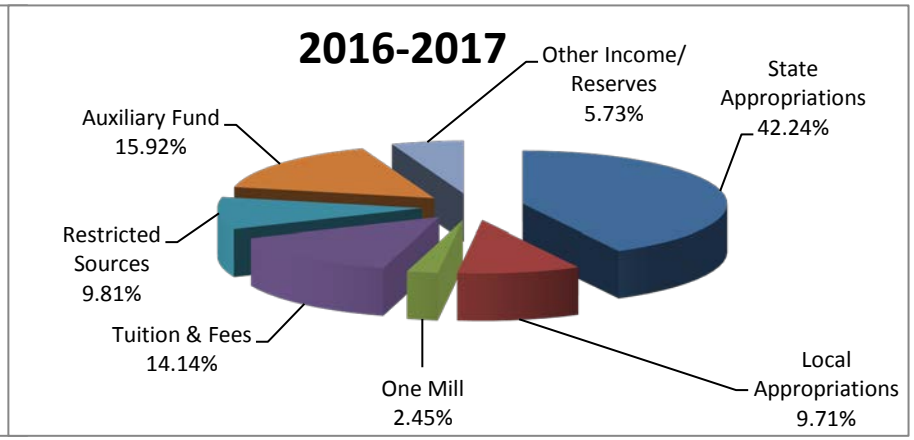
Federal and state grants
Federal Financial Aid
Private donations (passed from the foundation)
Scholarships - Quasi Endowed/Private

PLANT FUND Section Series 04, 05, 06

Renewal and replacement
Investment in plant
Fixed Assets
Retirement of indebtedness

TOTAL CURRENT FUNDS
REVENUES

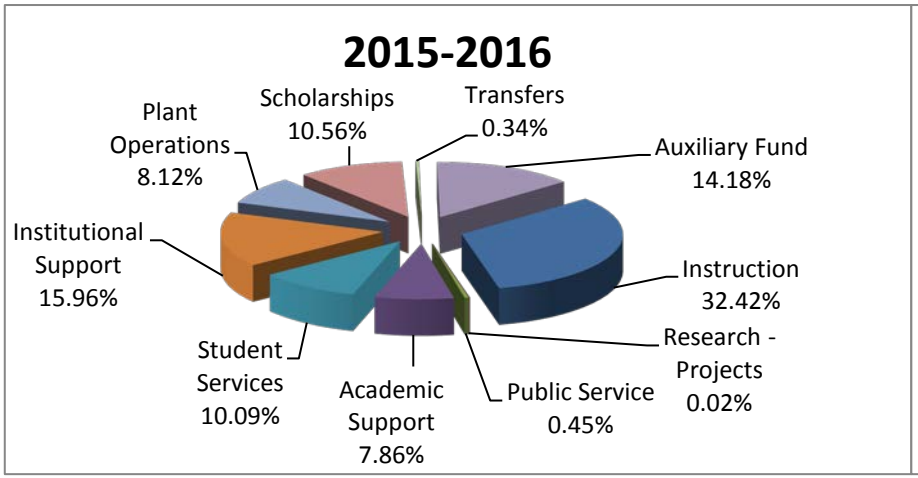


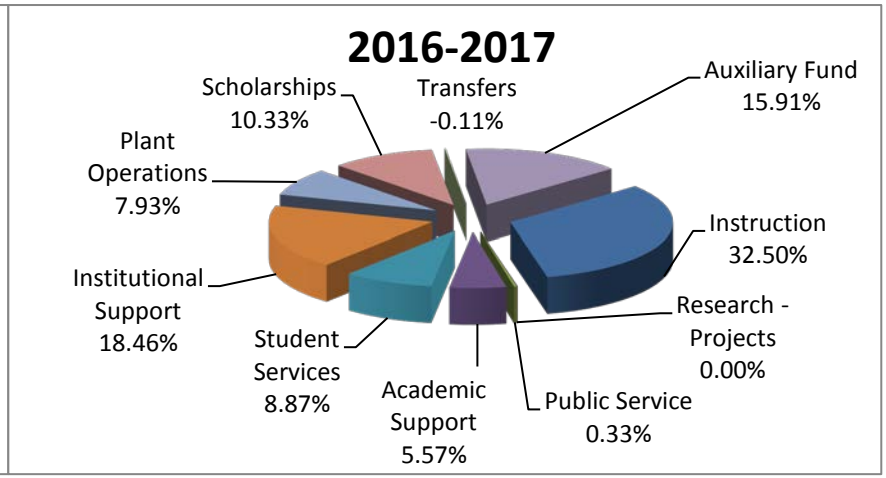


ITEM	ADJUSTED 2015-2016 BUDGET	PERCENT OF BUDGET
Current Funds Revenues		
State Appropriations	$ 14,654,410	44.50%
Local Appropriations	3,888,566	11.81%
One Mill	983,641	2.99%
Tuition & Fees	4,183,445	12.70%
Restricted Sources	4,492,932	13.64%
Auxiliary Fund	4,663,875	14.16%
Other Income Sources	63,000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

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

CURRENT FUNDS
EXPENDITURES BY PROGRAM

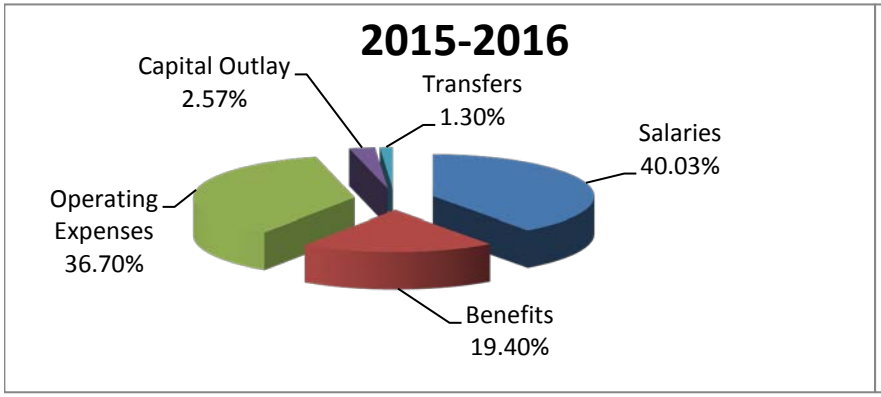


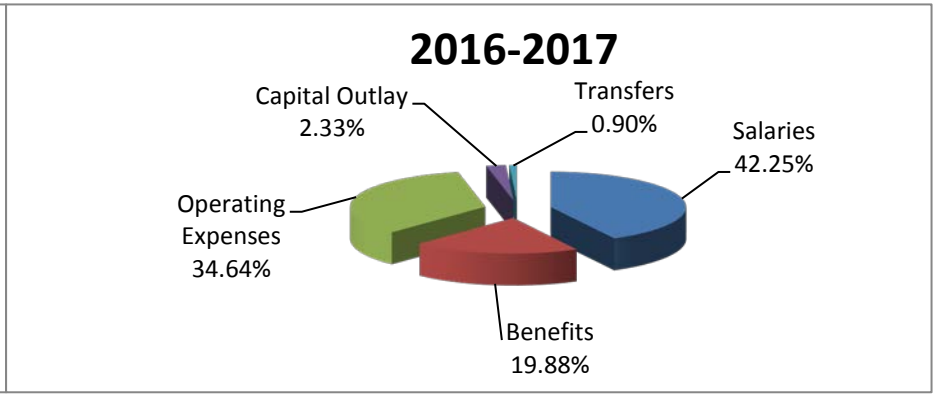


ITEM	ADJUSTED 2015-2016 BUDGET	PERCENT OF BUDGET
Current Funds Expenditures by Program		
Instruction	$ 10,676,539	32.42%
Research - Projects	$ 7,000	0.02%
Public Service	147,066	0.45%
Academic Support	2,589,330	7.86%
Total Instructional Programs	$ 13,419,935	40.75%
Student Services	$ 3,323,986	10.09%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

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

CURRENT FUNDS
EXPENDITURES BY SERIES





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

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

Schedule of Employee Salaries

Group	Salary Ranges	2015 Budgeted # of Employees	2015 Budgeted Total Salary	2016 Budgeted # of Employees	2016 Budgeted Total Salary	2017 Budgeted # of Employees	2017 Budgeted Total Salary
Administrative	70,000 - 79,999	-	-	-	-	-	-
	80,000 - 89,999	-	-	-	-	-	-
	90,000 99,999	1	90,500	1	90,500	1	90,500
	100,000 - 109,999	2	222,665	1	105,958	1	105,958
	110,000 - 149,999	1	117,731	2	234,439	2	234,439
	150,000 - 169,999	1	165,848	1	165,848	1	165,848
		5	596,744	5	596,745	5	596,745
Classified							
Part Time	6,000 - 19,999	19	252,513	13	177,768	9	128,965
Full Time	20,000 - 29,999	32	829,175	30	770,552	39	1,002,980
	30,000 - 39,999	14	484,438	15	513,323	10	336,211
	40,000 - 49,999	-	-	-	-	-	-
		65	1,566,126	58	1,461,643	58	1,468,156
Faculty							
Part Time	30,000 - 39,999	-	-	-	-	-	-
Full Time	40,000 - 49,999	1	41,148	4	182,474	3	140,322
	50,000 - 59,999	37	2,066,852	33	1,860,840	37	2,110,185
	60,000 - 69,999	26	1,665,235	29	1,850,816	25	1,599,398
	70,000 - 79,999	11	816,397	12	886,357	7	510,209
	80,000 - 89,999	6	504,713	1	82,231	2	166,167
	90,000 99,999	-	-				
	100,000 - 109,999	-	-	-	-	-	-
		81	5,094,345	79	4,862,718	74	4,526,281
Professional							
Part Time	4,000 - 4,999					1	4,510
Full Time	5,000 - 19,999	5	108,872	1	15,924	4	43,047
	20,000 - 29,999	5	135,093	4	105,317	4	99,765
	30,000 - 39,999	19	678,980	18	643,377	18	637,816
	40,000 - 49,999	37	1,662,901	36	1,609,756	33	1,507,745
	50,000 - 59,999	14	769,763	15	819,774	17	911,911
	60,000 - 69,999	4	249,316	4	249,316	6	372,811
	70,000 - 79,999	9	653,553	8	581,890	8	574,387
	80,000 - 89,000	-	-	1	86,155	1	86,155
		93	4,258,478	87	4,111,509	92	4,238,147
Total		244	$ 11,515,693	229	$ 11,032,615	229	$ 10,829,329

	Average Budgeted Salary	Average Budgeted Salary	Average Budgeted Salary
Administrative (without the President)	107,724	107,724	107,724
Classified	24,094	25,201	25,313
Faculty	62,893	61,553	61,173
Professional	44,222	47,259	45,148

Part time employees are defined as less than 40 hours per week for the academic year.
Salaries do not include the value of board, housing or housing allowances.

BUDGET SUMMARY WCCC-01

TOTAL CURRENT FUNDS

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

REVENUE WCCC-02

TOTAL CURRENT FUNDS

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

REVENUE WCCC-02

TOTAL CURRENT FUNDS

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

EXPENDITURES WCCC-03

TOTAL CURRENT FUNDS

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

EXPENDITURES WCCC-03

TOTAL CURRENT FUNDS

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

BUDGET SUMMARY WCCC-21

UNRESTRICTED OPERATING FUND

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

REVENUE WCCC-22

UNRESTRICTED OPERATING FUND

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

EXPENDITURES WCCC-23

UNRESTRICTED OPERATING FUND

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

EXPENDITURES WCCC-23

UNRESTRICTED OPERATING FUND

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

BUDGET SUMMARY WCCC-31

UNRESTRICTED AUXILIARY FUND

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

REVENUE WCCC-32

UNRESTRICTED AUXILIARY FUND

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

EXPENDITURES WCCC-33

UNRESTRICTED AUXILIARY FUND

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

EXPENDITURES WCCC-33

UNRESTRICTED AUXILIARY FUND

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

BUDGET SUMMARY WCCC-41

UNRESTRICTED ONE-MILL FUND

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

REVENUE WCCC-42

UNRESTRICTED ONE-MILL FUND

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

EXPENDITURES WCCC-43

UNRESTRICTED ONE-MILL FUND

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

BUDGET SUMMARY WCCC-61

RESTRICTED CURRENT FUNDS

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

REVENUE WCCC-62

RESTRICTED CURRENT FUNDS

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

EXPENDITURES WCCC-63

RESTRICTED CURRENT FUNDS

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

BUDGET SUMMARY WCCC-04

PLANT FUNDS

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

REVENUE
PLANT FUNDS

WCCC-05

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

EXPENDITURES WCCC-06

PLANT FUNDS

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

BUDGET SUMMARY
ENDOWMENT FUNDS

WCCC-07

	FINAL ACTUAL 2014-2015	YTD ACTUAL 2015-2016	ADOPTED BUDGET 2015-2016	ADJUSTED BUDGET 2015-2016	APPROVED BUDGET 2016-2017
REVENUE:					
ENDOWMENT REVENUES	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-
OTHER FUNDING SOURCES:					
CARRYOVER	-	-	-	-	-
TRANSFERS	-	-	-	-	-
OTHER	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-
TOTAL ENDOWMENT REVENUE & OTHER	**-**	**-**	**-**	**-**	**-**
EXPENDITURES BY PROGRAM:					
ENDOWED SCHOLARSHIPS AND TECHNOLOGY	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
MANDATORY TRANSFERS	-	-	-	-	-
NON-MANDATORY TRANSFERS	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
TOTAL ENDOWMENT EXP. & TRANSFERS	**-**	**-**	**-**	**-**	**-**
ANNUAL BALANCE	-	-	-	-	-

REVENUE WCCC-08

ENDOWMENT FUNDS

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

EXPENDITURES WCCC-09

ENDOWMENT FUNDS

	FINAL ACTUAL 2014-2015	YTD ACTUAL 2015-2016	ADOPTED BUDGET 2015-2016	ADJUSTED BUDGET 2015-2016	APPROVED BUDGET 2016-2017
EXPENDITURES BY PROGRAM					
SALARIES	-	-	-	-	-
BENEFITS	-	-	-	-	-
OPERATING EXPENSE	-	-	-	-	-
OTHER	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
MANDATORY TRANSFERS	-	-	-	-	-
NON-MANDATORY TRANSFERS	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
TOTAL ENDOWMENT EXP. AND TRANSFERS	**-**	**-**	**-**	**-**	**-**

DEBT SUMMARY WCCC-11

REFUNDING NOTE

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

STATEMENT OF BORROWING CAPACITY
July 1, 2016

Assessed Valuation of Park County for Budget Year (Estimated)		638,356,346
Debit Limit 4% of Assessed Valuation		25,534,254
Less: General Obligation Bond Principal Outstanding	-	
Less: Cash Balance on Hand for Payment of Bond Principal	-	
Outstanding General Obligation Bonds Minus Cash Balance		-
Legal Debt Margin		25,534,254

Supplemental Schedules

Northwest College
Summary of Budget Reductions

	2016 Budget	2016 Percent of Division	2016 Percent of Operating Budget	2017 Budget	2017 Percent of Division	2017 Percent of Operating Budget	Budget Difference	Alloction of Reduction
Instruction								
Salary	6,428,392	61.85%		6,391,928	63.68%		(36,464)	10.22%
Benefits	2,873,196	27.64%		2,675,420	26.65%		(197,776)	55.44%
Operations	783,493	7.54%		776,007	7.73%		(7,486)	2.10%
Scholarships	309,224	2.97%		194,224	1.93%		(115,000)	32.24%
2017 Reserve Utilization	-			-			(753,275)	
2017 Schol. Reserve Utilization	-			-			(70,000)	
	10,394,305		**45.61%**	**10,037,579**		**45.34%**	**(1,180,001)**	
Academic Support								
Salary	912,322			738,127				
Transfer OUT Salaries	-			175,996				
Total Salaries	912,322	40.96%		914,123	42.51%		1,801	-2.34%
Benefits	458,759			386,066				
Transfer OUT Benefits	-			101,243				
Total Benefits	458,759	20.60%		487,309	22.66%		28,550	-37.10%
Operations	856,383			465,083				
Transfer OUT Operations	-			284,000				
Total Operations	856,383	38.45%		749,083	34.83%		(107,300)	139.44%
2017 Reserve Utilization	-			-			(67,667)	
	2,227,464		**9.77%**	**2,150,515**		**9.71%**	**(144,616)**	
Student Support Services								
Salary	964,289	54.07%		915,516	54.17%		(48,773)	52.30%
Benefits	492,173	27.60%		485,512	28.73%		(6,661)	7.14%
Operations	300,367	16.84%		266,552	15.77%		(33,815)	36.26%
Scholarships	26,559	1.49%		22,559	1.33%		(4,000)	4.29%
2017 Reserve Utilization	-			-			(32,653)	0.00%
	1,783,388		**7.83%**	**1,690,139**		**7.64%**	**(93,249)**	
Athletics								
Salary	357,726	24.25%		357,460	23.02%		(266)	-0.34%
Benefits	189,494	12.85%		188,729	12.15%		(765)	-0.98%
Operations	339,532			447,516				
Transfer OUT Operations	-			5,820				
Total Operations	339,532	23.02%		453,336	29.19%		113,804	146.33%
Scholarships	588,476	39.89%		553,476	35.64%		(35,000)	-45.00%
2017 Reserve Utilization	-			-			(53,267)	
2017 Schol. Reserve Utilization	-			-			(226,744)	
	1,475,228		**6.47%**	**1,553,001**		**7.02%**	**(202,238)**	
Institutional								
Salary	1,985,692			2,363,154				
Transfer IN Salary	-			(175,996)				
Total Salary	1,985,692	46.80%		2,187,158	52.02%		201,466	-514.44%
Benefits	985,740			1,100,427				
Transfer IN Benefits	-			(101,243)				
Total Benefits	985,740	23.23%		999,184	23.77%		13,444	-34.33%
Operations	1,271,948			1,367,076				
Transfer IN Operations	-			(349,200)				
Total Operations	1,271,948	29.97%		1,017,876	24.21%		(254,072)	648.77%
2017 Reserve Utilization							(434,251)	
	4,243,380		**18.62%**	**4,204,218**		**18.99%**	**(473,413)**	
Physical Plant								
Salary	907,141	34.03%		948,127	37.92%		40,986	-24.83%
Benefits	545,359	20.46%		555,332	22.21%		9,973	-6.04%
Operations	1,213,155			937,768				
Transfer IN Operations	-			(5,820)				
Transfer OUT Operations	-			65,200				
Total Operations	1,213,155	45.51%		997,148	39.88%		(216,007)	130.88%
2017 Reserve Utilization	-			-			(64,532)	
	2,665,655		**11.70%**	**2,500,607**		**11.30%**	**(229,580)**	
Total Budget	**22,789,420**			**22,136,059**			**(2,323,097)**	

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

	Unrestricted Operating Fund 10	Community & Continuing Education Funds 14,15	Total Unrestricted Operating Fund Funds 10,14,15	One Mill Fund Fund 11	Auxillary Fund Fund 12
Revenue					
State Support	(1,643,658)	9,027	(1,634,631)		**51,965**
Local Revenue	(870,148)	(25,938)	(896,086)	**(229,521)**	
Tuition & Fees	168,878	8,000	176,878		
Room & Board					**68,314**
Other Revenue	41,153	(10,411)	30,742		**121,696**
Total Reduction by Fund	**(2,303,775)**	**(19,322)**	**(2,323,097)**	**(229,521)**	**241,975**
Expenses					
Salaries	154,601	4,149	158,750	5,673	176,007
Salary -One-Time-Only Reserves	(1,076,387)	-	(1,076,387)		
Benefits	(154,077)	843	(153,234)	(556)	109,200
Benefit One-Time-Only Reserves	(42,590)	-	(42,590)		
Supplies and Equipment	(103,286)	1,251	(102,035)	(109,976)	(20,280)
Contractual/Professional Fees	10,279	146	10,425	(7,350)	15,083
Repairs and Maintenance	(74,270)	(454)	(74,724)	(55,000)	87,744
Travel/Motor Pool	(121,466)	(7,774)	(129,240)	(69,816)	22,066
Utilities	(23,000)	(858)	(23,858)	-	(92,517)
Scholarships	(174,215)	-	(174,215)	-	28,578
Scholarship One-Time-Only Reserves	(296,744)	-	(296,744)		
Other Expenses	(402,621)	(16,624)	(419,245)	7,504	(83,905)
Total Reduction by Fund	**(2,303,775)**	**(19,322)**	**(2,323,097)**	**(229,521)**	**241,975**

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

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

Northwest College
Fiscal Year 2017 Transfer of Expenses Between Divisions

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