

Community College District's Budget

FOR

Fiscal Year Beginning July 1, 2026 and Ending June 30, 2027

NORTHWEST COLLEGE

**To be voted on by
The Northwest College Board of Trustees July 8th, 2026**

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 YEAR 2026-2027 BUDGET**

Presented herein is the annual budget for Northwest College, State of Wyoming, for the fiscal year (FY) 2027. The mission of Northwest College, to be student-centered, continues to be our focus. Our ongoing commitment to providing high-quality educational programs resulted in a successful 2025-26 academic year, awarding 287 degrees and certificates. 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 2027 marks the first year of the State's biennial budget cycle. The 2026 Wyoming Legislative Session supported the Wyoming Community Colleges by appropriating a variety of funding for community colleges including compensation funding, inflationary funding, and various program specific funding.

Student enrollment remains steady, largely due to increased 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, after tax exemptions, have increased from approximately \$853,448,112 to approximately \$870,322,689, resulting in a slight budget increase in levy funding due to natural growth. Mineral extraction projections are estimates only and continue to vary due to national and international events. Northwest College is working with the other colleges to monitor trends, determine needs, and project potential recapture/redistribution expectations. The college will make budgetary adjustments as necessary, but budget volatility remains high due to these issues.

The projected auxiliary revenue budget for FY2027 remains relatively flat compared to FY2026 as the 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, continues to focus campus expenditure efforts on budget stabilization. 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.

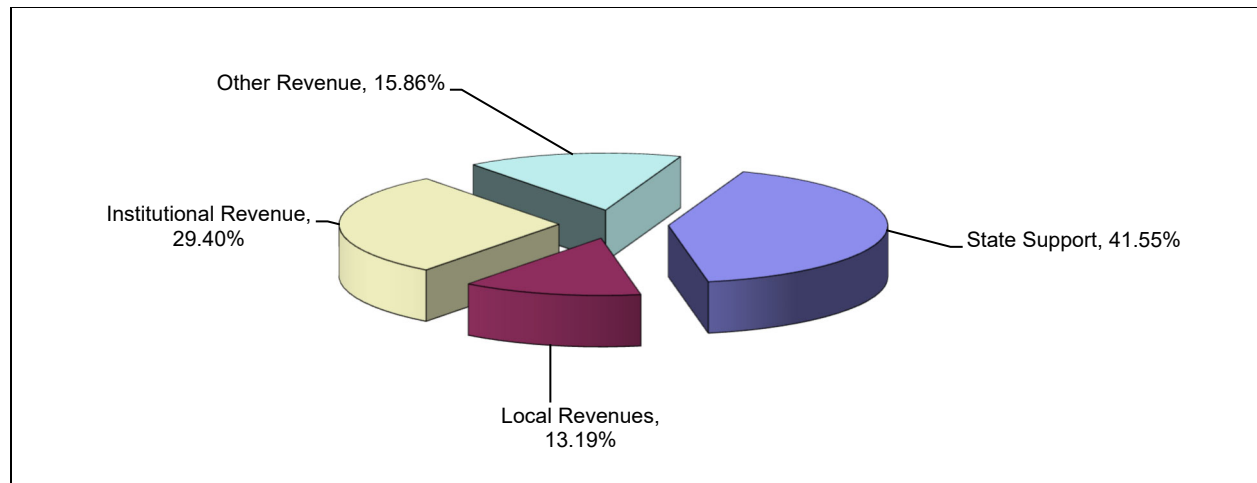
- Academic Advisory Council (AAC)- Remains committed to performing academic program evaluation based on prior approved guidelines and evaluating new academic programming for Northwest College students.
- Institutional Effectiveness Committee (IEC)- Remains committed to performing support services programmatic 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 FY2027 budget are listed below:

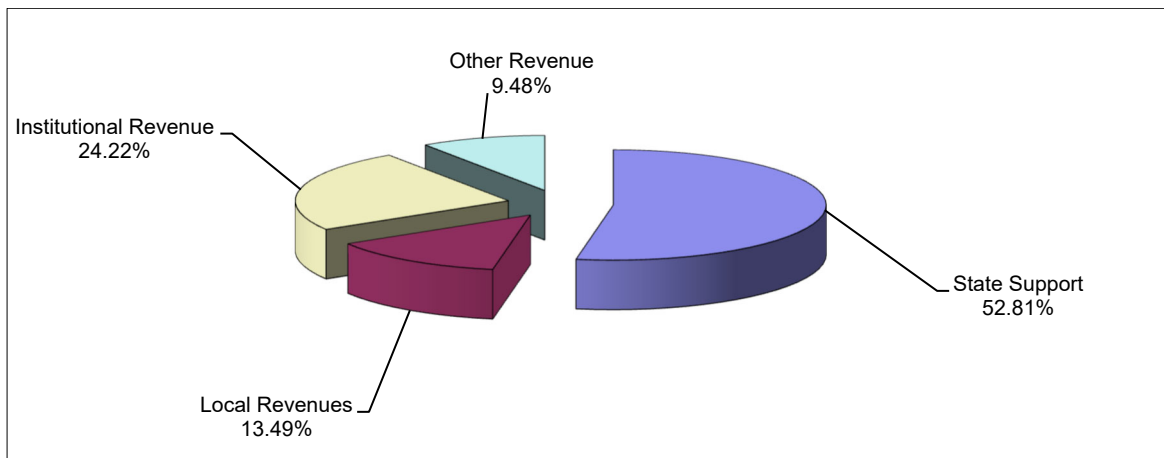


Unrestricted Operating Fund

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 FY2027 budget are listed below:



Unrestricted Revenue

For FY2027, the College expects to receive an additional \$1,050,000 in unrestricted operating revenue. This is primarily derived from increases to State appropriation monies including compensation funding, inflationary increases, and the deferred recapture/redistribution from FY2026.

Local tax revenues are projected to be approximately \$3.6 million for the 4-mill levy and \$900,000 for the 1-mill levy for FY2027. The College will continue working closely with the county assessor to monitor projections due to the economic unknowns associated with the mineral and extraction industries. Current projections decreased slightly, but overall future revenues are unknown.

Projected institutional revenues from tuition and fees are anticipated to remain approximately the same for FY2027. The Wyoming Community College Commission voted to increase tuition rates FY2027 though enrollment remains unknown. Soft dollar scholarships increase out-of-state enrollments and in-state tuition has been relatively stable.

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.

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. The College expects other carryover funds to be minimal for FY2027.

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 in FY2027.

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

In FY2026, course fees and pass-through fees were tracked separately. This revised approach provided the Accounting Office with more detailed and valuable financial information. Following a review of the various fees, including several Board of Trustees-approved fee adjustments, only minor budget modifications were necessary in most areas.

However, a detailed analysis of aviation program fees and enrollment levels indicated that additional budget authority was needed to adequately account for the associated revenue and expenditures. As a result, an additional \$350,000 was added to the budget to accommodate these transactions.

Transfers

There are two types of transfers: mandatory and non-mandatory. Currently NWC only has one mandatory transfer and that is the \$316,000 mandatory transfer from the auxiliary fund to the plant fund for the debt payment on Simpson Hall.

Examples of non-mandatory transfers 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 ensure consistent reporting of operating expenses among the other community colleges in Wyoming, all operating expenses in the One Mill Fund have been moved into the operating fund. This transfer will be between \$900,000 and \$1,000,000.

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 2026

UNRESTRICTED OPERATING FUNDS

FUNDS 10, 13, 14, 15 & 16		
	Revenue	Expense
PRIOR YEAR ENDING BUDGET	\$ 33,047,774	\$ 33,047,774
Budget increase/(reduction)		
Tuition & Fees	705,038	
State Appropriation	1,569,575	
Local Appropriation	105,651	
Other Sources - Reserve Utilization	-	
Other Sources	30,000	
INSTRUCTION PROGRAM		
Instruction- Salary and Benefits		272,543
Instruction- Other		334,230
ABE, GED, ESL		-
Continuing Education- Salary and Benefits		99,308
Continuing Education-Other		303,373
sub-total		1,009,454
PUBLIC SERVICE-COMMUNITY SERVICE		
Salary and Benefits		17,338
Other		(15,258)
sub-total		2,079
ACADEMIC SUPPORT PROGRAM		
Salary and Benefits		47,167
Other		6,800
sub-total		53,967
STUDENT SERVICES PROGRAM		
Salary and Benefits		252,870
Other		223,241
sub-total		476,111
INSTITUTIONAL SUPPORT PROGRAM		
Salary and Benefits		138,395
Other		334,738
sub-total		473,133
PLANT ADMINISTRATION PROGRAM		
Salary and Benefits		182,066
Other		16,500
sub-total		198,566
INSTITUTIONAL SCHOLARSHIP PROGRAM		
Scholarships and Waivers		242,000
sub-total		242,000
TRANSFERS		
Transfers In and Out from Fund 11	35,046	
Transfers in and Out from Other Funds	(1,400)	(11,400)
sub-total	33,646	(11,400)
Change in Budget	2,443,910	2,443,910
Total 2026 Budget	\$ 35,491,684	\$ 35,491,684

**INCREMENTAL CHANGES FOR THE BUDGET YEAR 2026
UNRESTRICTED CURRENT FUNDS**

ONE MILL FUND 11		
	Revenue	Expense
PRIOR YEAR ENDING BUDGET	\$ 914,474	\$ 914,474
Local Appropriations	35,046	
INSTITUTIONAL SUPPORT PROGRAM		
Operational Support lines		0
TRANSFERS		
Transfers Out To Fund 10		35,046
Change in Budget	35,046	35,046
TOTAL 2026 BUDGET	\$ 949,520	\$ 949,520

AUXILIARY FUND 12		
	Revenue	Expense
PRIOR YEAR ENDING BUDGET	\$ 3,700,116	\$ 3,700,116
Residence Halls	(74,734)	(74,734)
Food Service	(45,000)	(45,000)
Trapper Village Main Apartments	22,553	22,553
Trapper Village West Apartments	34,714	34,714
Bookstore	-	-
Stabling	(2,700)	(2,700)
Food Service - Field Camp	-	-
Motor Pool	55,346	55,346
Summer Conferences	-	-
College Farm	-	-
Livestock	-	-
Carry Over	-	-
Other	-	-
Transfers	-	-
Change in Budget	(9,821)	(9,821)
Total 2026 Budget	\$ 3,690,295	3,690,295

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 2026-2027 fiscal year on the 8th day of July, 2026, 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:

Powell Tribune Published
Cody Enterprise July 2nd and 7th
 July 2nd and 7th

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 2026-2027 fiscal year ending June 30, 2027, which is now being considered by the Board of Trustees, on the 8th day of July, 2026 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	Estimated Revenue Without Tax	Cash and Estimated Revenue	Estimated Tax Requirement*	Estimated Expenditures
	(1)	(2)	(3)	(4)	(5)
Current Funds	\$25,000	\$29,160,406	\$29,185,406	\$4,682,249	\$33,867,655
Plant Funds	\$6,860	\$2,810,608	\$2,817,467	-0-	\$2,817,467
*Four mills must be levied against the college district valuation. Motor Vehicle, and optional one mill included.					

Provided to Publisher:

Powell Tribune Published
Cody Enterprise July 2nd and 7th
 July 2nd and 7th

Northwest College Board of Trustees
by: Lisa M Watson
President

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, 2026 and ending on June 30, 2027.

Dated this 8th day of July, 2026.

Attest:

Robert S. Newsome
MS Wurzel
John D. Hansen
John Kim
Dr. Kasi
Denise Luma

WHEREAS, on the 8th day of July, 2026, this Board adopted a college budget for the 2027 fiscal year ending June 30, 2027 calling for the following appropriations:

Current Funds	\$33,867,655
Plant Funds	<u>2,817,467</u>
Total	\$36,685,122

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, 2027, as shown opposite each fund amounts to be raised by taxes.

Amount to be raised:

Current Funds	\$3,481,291	4 mils
	<u>\$870,323</u>	1 mil
	\$4,351,613	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, 2027.

Dated this 8 day of July, 2026.

Attest:

Robert S. Newsome
M. S. Wargo
David A. Jordan
T. A. Kim
St. Rust
James R. Rouse

WHEREAS, on the 8th day of July, 2026, 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, 2027.

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, 2027.

BE IT FURTHER RESOLVED, that the following appropriations be made for the 2027 fiscal year ending June 30, 2027, and that the expenditures be limited to the amount appropriated herein.

Dated this 8th day of July, 2026.

EXPENDITURE AUTHORITY

Attest:

Robert S. Newsome
M. S. Wargel
Ken D. Harker
Tom King
Bill Kost
Denise Luns

CURRENT FUNDS	\$33,867,655
PLANT FUNDS	<u>2,817,467</u>
TOTAL	\$36,685,122

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 Forensics 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	Campus 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	Golden Age Waiver	Family/Grant Scholarships
College Match	Welcome to Wyoming	Bridge to Success

COMMUNITY SERVICE FUND

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

CONTINUING EDUCATION

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

AUXILIARY SERVICES

Residence Halls	Stabling
Trapper Village Main	College Farm
Trapper Village West	Livestock
Food Service	Conference & Facilities
Bookstore	Motor Pool

ONE-MIL FUND

OPERATIONAL SUPPORT

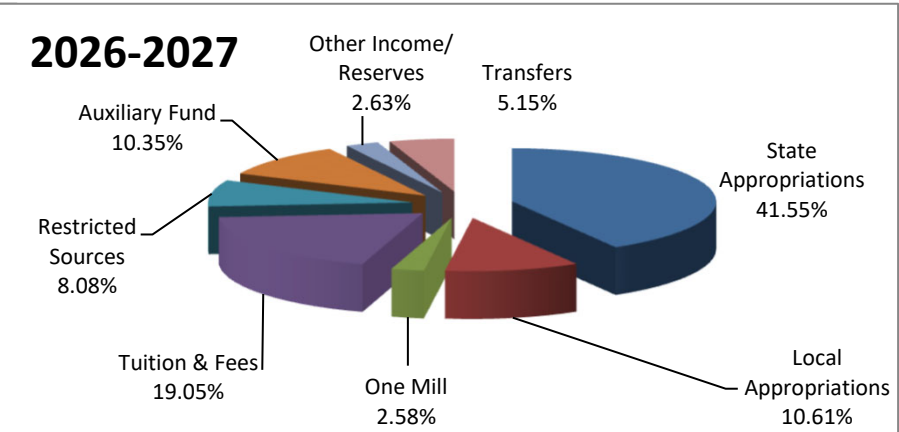
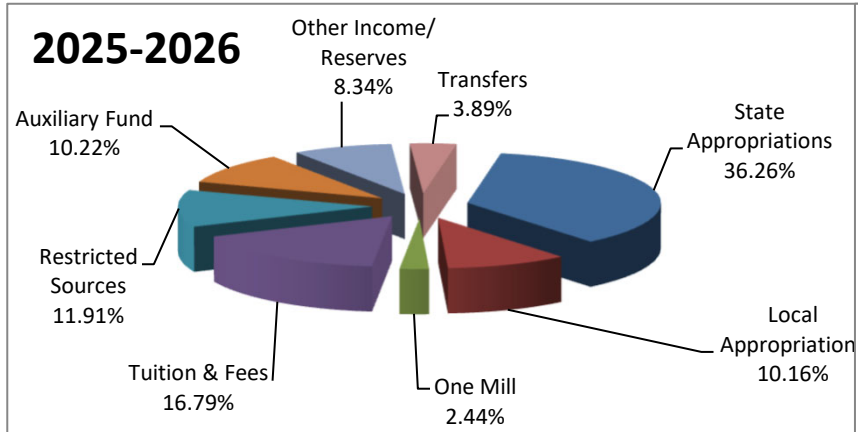
Transfer of available funds to the operating fund

RESTRICTED CURRENT FUNDS

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

PLANT FUND

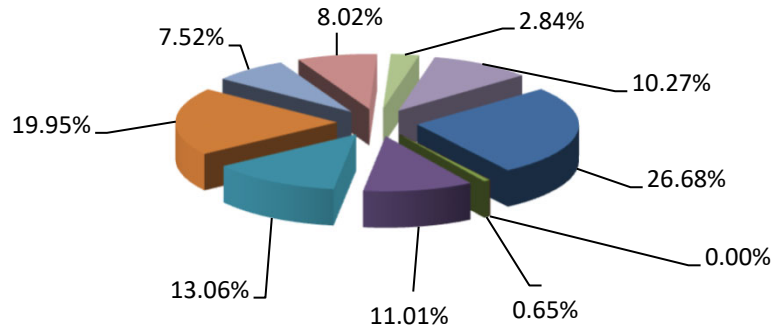
Renewal and replacement	Major Maintenance
Investment in plant	Facilities Fees
Fixed Assets	Auxiliary Furniture and Fixtures
Retirement of indebtedness	Auxiliary Laundry



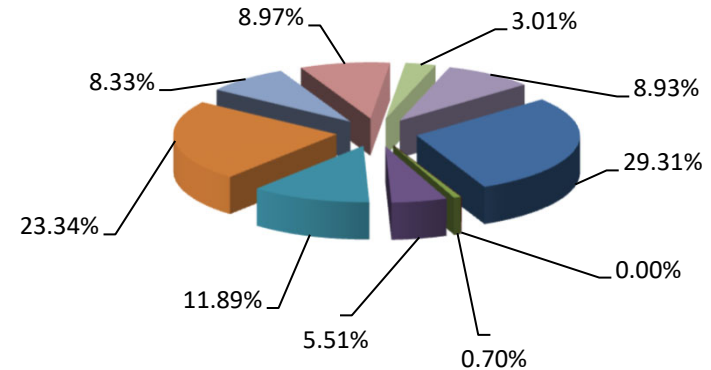
ITEM	ADJUSTED 2025-2026 BUDGET	PERCENT OF BUDGET
Current Funds Revenues		
State Appropriations	\$ 13,068,533	36.26%
Local Appropriations	3,661,078	10.16%
One Mill	880,474	2.44%
Tuition & Fees	6,050,961	16.79%
Restricted Sources	4,292,463	11.91%
Auxiliary Fund	3,683,156	10.22%
Other Income/ Reserves	3,005,472	8.34%
Transfers	1,400,485	3.89%
Total Revenues	<u>\$ 36,042,622</u>	<u>100%</u>

ITEM	APPROVED 2026-2027 BUDGET	PERCENT OF BUDGET
Current Funds Revenues		
State Appropriations	\$ 14,745,753	41.55%
Local Appropriations	3,766,729	10.61%
One Mill	915,520	2.58%
Tuition & Fees	6,762,200	19.05%
Restricted Sources	2,866,899	8.08%
Auxiliary Fund	3,673,335	10.35%
Other Income/ Reserves	933,117	2.63%
Transfers	1,828,131	5.15%
Total Revenues	<u>\$ 35,491,684</u>	<u>100%</u>

2025-2026

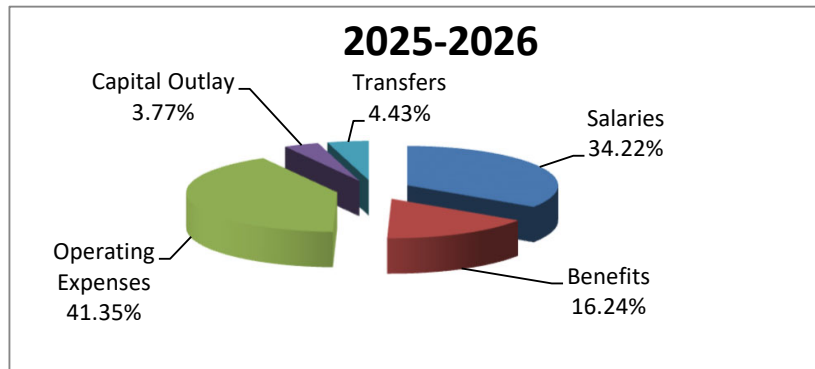


2026-2027

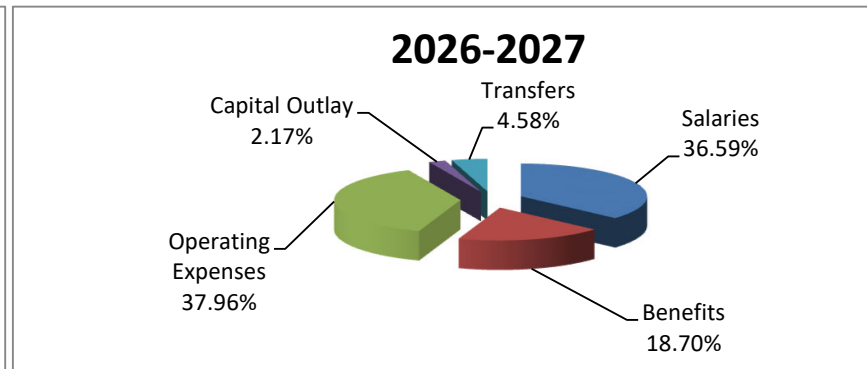


ITEM	ADJUSTED 2025-2026 BUDGET	PERCENT OF BUDGET
Current Funds Expenditures by Program		
Instruction	\$ 9,615,641	26.68%
Research - Projects	-	0.00%
Public Service	232,725	0.65%
Academic Support	3,969,586	11.01%
Total Instructional Programs	13,817,952	38.34%
Student Services	4,707,462	13.06%
Institutional 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	APPROVED 2026-2027 BUDGET	PERCENT OF BUDGET
Current Funds Expenditures by Program		
Instruction	\$ 10,235,577	28.84%
Research - Projects	-	0.00%
Public Service	245,454	0.69%
Academic Support	1,924,811	5.42%
Total Instructional Programs	12,405,843	34.95%
Student Services	4,151,865	11.70%
Institutional Support	8,149,395	22.96%
Plant Operations	2,908,757	8.20%
Scholarships	3,132,778	8.83%
Non-mandatory Transfers	1,052,750	2.97%
Total Other Programs	19,395,545	54.65%
Auxiliary Fund	3,119,016	8.79%
Auxiliary Non-man. Transfers	254,579	0.72%
Auxiliary Mandatory Transfers	316,700	0.89%
Total Auxiliary Fund	3,690,295	10.40%
Total Expenditures by Program	\$ 35,491,684	100%



ITEM	ADJUSTED 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	\$ 36,042,620	100%



ITEM	APPROVED 2026-2027 BUDGET	PERCENT OF BUDGET
Current Funds Expenditures by Series		
Salaries	\$ 12,985,156	36.59%
Benefits	6,638,620	18.70%
Operating Expenses	13,473,951	37.96%
Capital Outlay	769,927	2.17%
Transfers	1,624,029	4.58%
Total Expenditures by Series	\$ 35,491,684	100%

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Total Current Funds

College:	Northwest College	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Revenue	Tuition and Fees	5,700,532	6,279,309	6,762,200	6,762,200
	State Appropriations	11,893,782	12,198,721	14,745,753	14,745,753
	Local Appropriations	5,513,348	4,167,136	4,682,249	4,682,249
	Federal Grants and Contracts	2,421,221	2,091,461	1,295,532	1,295,532
	State Grants and Contracts	1,681,435	1,188,941	932,106	932,106
	Local Grants and Contracts	0	0	0	0
	Private Gifts/Grants/Contracts	439,836	557,852	639,260	639,260
	Endowment Income	0	0	0	0
	Sales & Services/Educ Act.	11,845	4,551	0	0
	Sales & Services/Aux Enter	3,894,370	3,447,496	3,673,335	3,673,335
	Other Sources	161,108	133,504	640,664	640,664
	Total Revenue	31,717,479	30,068,971	33,371,100	33,371,100
Other Funding Sources	Carryover	0	0	8,000	8,000
	Transfers from 11 to 10	0	914,474	949,520	949,520
	Transfers	401,360	810,411	878,610	878,610
	Other	217,761	382,607	284,453	284,453
	Total Other	619,121	2,107,492	2,120,584	2,120,584
Total Current Funds Revenue and Other		32,336,600	32,176,463	35,491,684	35,491,684
Expenditures by Program	Instruction	7,394,243	6,623,465	10,235,577	10,235,577
	Research	0	0	0	0
	Public Service	182,912	116,958	245,454	245,454
	Academic Support	2,061,360	1,848,309	1,924,811	1,924,811
	Student Services	4,075,700	3,935,614	4,151,865	4,151,865
	Institutional Support	5,831,284	6,551,148	8,149,395	8,149,395
	Operations and Maint/Plant	2,537,933	2,565,113	2,908,757	2,908,757
	Scholarships & Fellowships	3,507,955	3,200,898	3,132,778	3,132,778
	Total Expenditures	25,591,388	24,841,506	30,748,638	30,748,638
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers-11to10	0	914,474	949,520	949,520
	Non-mandatory Transfers	106,430	111,480	103,230	103,230
	Total Transfers	106,430	1,025,954	1,052,750	1,052,750
Auxiliary Enterprises	Expenditures	2,764,748	2,664,693	3,119,016	3,119,016
	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	192,179	255,749	254,579	254,579
	Total Expenditures & Transfers	3,273,627	3,237,142	3,690,295	3,690,295
Total Current Funds Expenditures and Transfers		28,971,445	29,104,602	35,491,684	35,491,684
Expenditures by Series	Salaries	10,995,925	10,645,239	12,985,156	12,985,156
	Benefits	5,101,795	5,014,762	6,638,620	6,638,620
	Operating Expenses	11,743,575	10,912,004	13,473,951	13,473,951
	Capital Outlay	514,842	934,194	769,927	769,927
	Total Expenditures	28,356,136	27,506,199	33,867,655	33,867,655
Transfers	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers-11to10	0	914,474	949,520	949,520
	Non-mandatory Transfers	298,609	367,229	357,809	357,809
	Total Transfers	615,309	1,598,403	1,624,029	1,624,029
Total Current Funds Expenditures and Transfers		28,971,445	29,104,602	35,491,684	35,491,684
Net Increase (Decrease)		3,365,155	3,071,861	(0)	(0)

WCCC Form 213 (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Total Current Funds Revenue			
College:	Northwest College	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Revenue					
Tuition, Fees	Credit Tuition, In-State	1,131,450	1,136,272	1,171,072	1,171,072
	Credit Tuition, Out-of-District	1,043,512	892,471	942,144	942,144
	Credit Tuition, Out-State	1,139,310	1,036,600	1,027,488	1,027,488
	Credit Tuition, WUE	646,205	569,038	667,464	667,464
	Continuing Education Tuition	339,065	333,711	437,270	437,270
	Community Services Tuition	88,323	90,286	204,765	204,765
	Student Fees	1,094,402	1,044,700	1,094,697	1,094,697
	Course Fees	218,265	1,176,231	1,217,300	1,217,300
	Other Fees	0	0	0	0
State Appropriations	State Aid Appropriation	10,390,759	9,896,439	11,068,682	11,068,682
	Supplemental Appropriation	1,578,456	2,302,282	3,568,189	3,568,189
	State (Recapture) Redistribution	-75,433	0	108,882	108,882
Local Appropriations	Mill Levy, Four-Mill	3,858,209	2,751,053	3,159,694	3,159,694
	Mill Levy, Optional	762,460	463,559	598,302	598,302
	Motor Vehicle Fees	652,762	709,318	722,035	722,035
	Other Local Revenue	239,917	243,206	202,218	202,218
Federal Grants and Contracts		2,421,221	2,091,461	1,295,532	1,295,532
State Grants and Contracts		1,681,435	1,188,941	932,106	932,106
Local Grants and Contracts BOCES/BOCHES		0	0	0	0
Private Grants/Gifts/Contracts		439,836	557,852	639,260	639,260
Endowment Income	Unrestricted	0	0	0	0
	Restricted	0	0	0	0
	Other Income	0	0	0	0
Sales/Service Educational Activities	Instruction	11,845	4,551	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	1,358,321	1,155,985	1,208,300	1,208,300
	Residence Halls	2,067,194	2,002,228	2,050,044	2,050,044
	Bookstores	20,382	4,746	20,000	20,000
	Copy Centers	85,989	0	0	0
	Motor Pool	192,037	194,872	272,831	272,831
	Other	170,447	89,665	122,160	122,160
Other Sources	Gate Receipts	2,501	2,686	2,500	2,500
	Investment Income	137,920	116,130	50,030	50,030
	Miscellaneous Deposits	20,687	14,688	588,134	588,134
Total Revenue		31,717,479	30,068,971	33,371,100	33,371,100
Other Funding Sources	Carryover	0	0	8,000	8,000
	Transfers	401,360	810,411	878,610	878,610
	Transfer from Fund 11 to 10	0	914,474	949,520	949,520
	Other	217,761	382,607	284,453	284,453
Total Other		619,121	2,107,492	2,120,584	2,120,584
Total Current Funds Revenue and Other		32,336,600	32,176,463	35,491,684	35,491,684
WCCC Form 214 (Reviewed Feb 2013)					

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Total Current Funds Expenditures			
College:	Northwest College	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Expenditures by Program					
Instruction All Other	Salaries	4,185,708	3,739,583	5,183,001	5,183,001
	Benefits	1,860,473	1,668,440	2,464,343	2,464,343
	Operating Expenses	415,495	341,872	1,483,944	1,483,944
	Capital Outlay	253,844	70,872	59,921	59,921
	Total Expenditures	6,715,520	5,820,768	9,191,209	9,191,209
Instruction Continuing Education	Salaries	301,187	273,072	318,153	318,153
	Benefits	116,467	117,137	175,836	175,836
	Operating Expenses	179,215	214,047	477,403	477,403
	Capital Outlay	6,500	130,732	0	0
	Total Expenditures	603,369	734,988	971,392	971,392
Instruction ABE, GED, ESL	Salaries	49,905	46,193	48,645	48,645
	Benefits	21,238	19,894	20,792	20,792
	Operating Expenses	4,211	1,622	3,540	3,540
	Capital Outlay	0	0	0	0
	Total Expenditures	75,354	67,709	72,976	72,976
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service All Other	Salaries	0	0	200	200
	Benefits	21	0	85	85
	Operating Expenses	4,179	1,979	1,785	1,785
	Capital Outlay	0	0	0	0
	Total Expenditures	4,200	1,979	2,070	2,070
Public Service Community Service	Salaries	66,344	41,072	58,350	58,350
	Benefits	29,485	6,721	42,308	42,308
	Operating Expenses	82,883	67,186	142,727	142,727
	Capital Outlay	0	0	0	0
	Total Expenditures	178,712	114,979	243,384	243,384
Academic Support	Salaries	525,152	545,188	601,720	601,720
	Benefits	243,074	264,802	316,818	316,818
	Operating Expenses	1,030,155	1,038,319	1,006,274	1,006,274
	Capital Outlay	262,980	0	0	0
	Total Expenditures	2,061,360	1,848,309	1,924,811	1,924,811
Student Services	Salaries	1,960,298	1,833,771	1,873,028	1,873,028
	Benefits	932,453	906,188	1,046,111	1,046,111
	Operating Expenses	1,158,026	1,195,405	1,220,725	1,220,725
	Capital Outlay	24,923	250	12,000	12,000
	Total Expenditures	4,075,700	3,935,614	4,151,865	4,151,865
Institutional Support	Salaries	2,409,411	2,731,690	3,196,368	3,196,368
	Benefits	1,116,028	1,276,596	1,593,261	1,593,261
	Operating Expenses	2,205,809	2,010,100	2,857,617	2,857,617
	Capital Outlay	100,037	532,761	502,150	502,150
	Total Expenditures	5,831,284	6,551,148	8,149,395	8,149,395
Operation/ Maintenance Plant	Salaries	1,085,038	1,056,415	1,243,281	1,243,281
	Benefits	574,312	576,913	753,856	753,856
	Operating Expenses	878,583	920,535	911,620	911,620
	Capital Outlay	0	11,250	0	0
	Total Expenditures	2,537,933	2,565,113	2,908,757	2,908,757
		20			

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Total Current Funds Expenditures			
College:	<u>Northwest College</u>	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Expenditures by Program					
Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	3,507,955	3,200,898	3,132,778	3,132,778
	Capital Outlay	0	0	0	0
	Total Expenditures	3,507,955	3,200,898	3,132,778	3,132,778
Total Expenditures		25,591,388	24,841,506	30,748,638	30,748,638
Transfers	Mandatory	0	0	0	0
	Non-mandatory from 11 to 10	0	914,474	949,520	949,520
	Non-mandatory	106,430	111,480	103,230	103,230
	Total Transfers	106,430	1,025,954	1,052,750	1,052,750
Auxiliary Enterprises	Salaries	412,882	378,254	462,411	462,411
	Benefits	208,245	178,070	225,210	225,210
	Operating Expenses	2,277,063	1,920,040	2,235,539	2,235,539
	Capital Outlay	(133,442)	188,329	195,856	195,856
	Total Expenditures	2,764,748	2,664,693	3,119,016	3,119,016
Transfers	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	192,179	255,749	254,579	254,579
	Total Transfers	508,879	572,449	571,279	571,279
Total Current Funds Expenditures and Transfers		28,971,445	29,104,602	35,491,684	35,491,684
WCCC Form 215 (Reviewed Feb 2013)					

WYOMING COMMUNITY COLLEGE SYSTEM		Annual Budget Summary - Unrestricted Operating Fund			
College:	Northwest College	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Revenue	Tuition and Fees	5,700,532	6,279,309	6,762,200	6,762,200
	State Appropriations	11,893,782	12,198,721	14,745,753	14,745,753
	Local Appropriations	4,392,672	3,334,682	3,766,729	3,766,729
	Sales & Services/Educ Act.	11,845	4,551	0	0
	Other Sources	107,481	91,760	626,634	626,634
	Total Revenue	22,106,312	21,909,022	25,901,316	25,901,316
Other Funding Sources	Carryover	0	0	0	0
	Transfer from 11 to 10	0	914,474	949,520	949,520
	Other Transfers	362,923	757,805	832,760	832,760
	Other	164,697	318,766	237,640	237,640
	Total Other	527,620	1,991,045	2,019,921	2,019,921
Total Operating Fund Revenue and Other		22,633,932	23,900,067	27,921,236	27,921,236
Expenditures by Program	Instruction	6,410,222	5,872,175	9,802,357	9,802,357
	Research	0	0	0	0
	Public Service	178,712	114,979	243,384	243,384
	Academic Support	1,544,647	1,508,756	1,778,384	1,778,384
	Student Services	3,281,006	3,264,959	4,032,525	4,032,525
	Institutional Support	4,621,104	6,269,568	7,952,600	7,952,600
	Operations and Maint/Plant	2,537,058	2,564,141	2,881,757	2,881,757
	Scholarships & Fellowships	898,024	1,014,984	1,127,000	1,127,000
	Total Expenditures	19,470,773	20,609,562	27,818,007	27,818,007
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	106,430	111,480	103,230	103,230
	Total Transfers	106,430	111,480	103,230	103,230
Total Oper Fund Expenditures and Transfers by Program		19,577,203	20,721,042	27,921,236	27,921,236
Expenditures by Series	Salaries	9,803,797	9,572,427	12,219,542	12,219,542
	Benefits	4,557,787	4,525,699	6,310,202	6,310,202
	Operating Expenses	5,077,053	5,873,732	8,772,662	8,772,662
	Capital Outlay	32,136	637,703	515,600	515,600
	Total Expenditures	19,470,773	20,609,562	27,818,007	27,818,007
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	106,430	111,480	103,230	103,230
	Total Transfers	106,430	111,480	103,230	103,230
Total Oper Fund Expenditures and Transfers by Series		19,577,203	20,721,042	27,921,236	27,921,236
Net Increase (Decrease)		3,056,730	3,179,025	(0)	(0)

WCCC Form 216 (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted Operating Fund Revenue			
College:	Northwest College	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Revenue					
Tuition, Fees	Credit Tuition, In-District	1,131,450	1,136,272	1,171,072	1,171,072
	Credit Tuition, Out-of-District	1,043,512	892,471	942,144	942,144
	Credit Tuition, Out-State	1,139,310	1,036,600	1,027,488	1,027,488
	Credit Tuition, WUE	646,205	569,038	667,464	667,464
	Continuing Education Tuition	339,065	333,711	437,270	437,270
	Community Services Tuition	88,323	90,286	204,765	204,765
	Student Fees	1,094,402	1,044,700	1,094,697	1,094,697
	Course Fees	218,265	1,176,231	1,217,300	1,217,300
	Other Fees	0	0	0	0
State Appropriations	State Aid Appropriation	10,390,759	9,896,439	11,068,682	11,068,682
	Supplemental Appropriation	1,578,456	2,302,282	3,568,189	3,568,189
	State (Recapture) Redistribution	-75,433	0	108,882	108,882
Local Appropriations	Mill Levy, Four-Mill	3,858,209	2,751,053	3,159,694	3,159,694
	Motor Vehicle Fees	523,944	567,454	597,035	597,035
	Other Local Revenue	10,519	16,174	10,000	10,000
Sales/Service Educational Activities	Instruction	11,845	4,551	0	0
	Research	0	0	0	0
	Public Service	0	0	0	0
	Other	0	0	0	0
Other Sources	Gate Receipts	2,501	2,686	2,500	2,500
	Investment Income	84,293	74,385	36,000	36,000
	Miscellaneous Deposits	20,687	14,688	588,134	588,134
Total Revenue		22,106,312	21,909,022	25,901,316	25,901,316
Other Funding Sources	Carryover	0	0	0	0
	Transfers from 11 to 10	0	914,474	949,520	949,520
	Other Transfers	362,923	757,805	832,760	832,760
	Other	164,697	318,766	237,640	237,640
Total Other		527,620	1,991,045	2,019,921	2,019,921
Total Operating Fund Revenue and Other		22,633,932	23,900,067	27,921,236	27,921,236

WCCC Form 217 (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted Operating Fund Expenditures			
College:	Northwest College	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Expenditures by Program					
Instruction All Other	Salaries	3,793,619	3,374,647	4,947,927	4,947,927
	Benefits	1,672,665	1,488,650	2,367,518	2,367,518
	Operating Expenses	264,502	205,446	1,440,944	1,440,944
	Capital Outlay	712	735	1,600	1,600
	Total Expenditures	5,731,498	5,069,478	8,757,989	8,757,989
Instruction Continuing Education	Salaries	301,187	273,072	318,153	318,153
	Benefits	116,467	117,137	175,836	175,836
	Operating Expenses	179,215	214,047	477,403	477,403
	Capital Outlay	6,500	130,732	0	0
	Total Expenditures	603,369	734,988	971,392	971,392
Instruction ABE, GED, ESL	Salaries	49,905	46,193	48,645	48,645
	Benefits	21,238	19,894	20,792	20,792
	Operating Expenses	4,211	1,622	3,540	3,540
	Capital Outlay	0	0	0	0
	Total Expenditures	75,354	67,709	72,976	72,976
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service All Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service Community Service	Salaries	66,344	41,072	58,350	58,350
	Benefits	29,485	6,721	42,308	42,308
	Operating Expenses	82,883	67,186	142,727	142,727
	Capital Outlay	0	0	0	0
	Total Expenditures	178,712	114,979	243,384	243,384
Academic Support	Salaries	468,814	502,274	600,220	600,220
	Benefits	236,742	258,439	316,818	316,818
	Operating Expenses	839,091	748,043	861,346	861,346
	Capital Outlay	0	0	0	0
	Total Expenditures	1,544,647	1,508,756	1,778,384	1,778,384
Student Services	Salaries	1,668,911	1,548,074	1,831,678	1,831,678
	Benefits	794,938	781,358	1,045,851	1,045,851
	Operating Expenses	792,233	935,277	1,142,995	1,142,995
	Capital Outlay	24,923	250	12,000	12,000
	Total Expenditures	3,281,006	3,264,959	4,032,525	4,032,525
Institutional Support	Salaries	2,370,854	2,731,652	3,172,289	3,172,289
	Benefits	1,111,940	1,276,588	1,587,224	1,587,224
	Operating Expenses	1,138,310	1,766,591	2,691,087	2,691,087
	Capital Outlay	0	494,737	502,000	502,000
	Total Expenditures	4,621,104	6,269,568	7,952,600	7,952,600
Operation/ Maintenance Plant	Salaries	1,084,164	1,055,443	1,242,281	1,242,281
	Benefits	574,312	576,913	753,856	753,856
	Operating Expenses	878,583	920,535	885,620	885,620
	Capital Outlay	0	11,250	0	0
	Total Expenditures	2,537,058	2,564,141	2,881,757	2,881,757

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted Operating Fund Expenditures			
College:	<u>Northwest College</u>	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Expenditures by Program					
Scholarships and	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	898,024	1,014,984	1,127,000	1,127,000
Fellowships	Capital Outlay	0	0	0	0
	Total Expenditures	898,024	1,014,984	1,127,000	1,127,000
Total Expenditures		19,470,773	20,609,562	27,818,007	27,818,007
Transfers					
	Mandatory	0	0	0	0
	Non-mandatory	106,430	111,480	103,230	103,230
	Total Transfers	106,430	111,480	103,230	103,230
Total Operating Fund Expenditures and Transfers		19,577,203	20,721,042	27,921,236	27,921,236
WCCC Form 218 (Reviewed Feb 2013)					

WYOMING COMMUNITY COLLEGE SYSTEM		Annual Budget Summary - Unrestricted Auxiliary Fund			
College:	Northwest College	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Revenue	Sales & Services/Auxiliary Enterprises	3,894,370	3,447,496	3,673,335	3,673,335
Student Fees	Other Sources	29,778	5,449	8,030	8,030
	Total Revenue	3,924,148	3,452,945	3,681,365	3,681,365
Other Funding Sources	Carryover	0	0	0	0
	Transfers	8,930	8,930	8,930	8,930
	Other	0	0	0	0
	Total Other	8,930	8,930	8,930	8,930
Total Auxiliary Revenue and Other		3,933,078	3,461,875	3,690,295	3,690,295
Expenditures by Program	Auxiliary Enterprises, Student	2,400,227	2,439,486	2,812,685	2,812,685
	Auxiliary Enterprises, Faculty/Staff	364,521	225,207	306,331	306,331
	Total Expenditures	2,764,748	2,664,693	3,119,016	3,119,016
Transfers	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	192,179	255,749	254,579	254,579
	Total Transfers	508,879	572,449	571,279	571,279
Total Auxiliary Expenditures and Transfers by Program		3,273,627	3,237,142	3,690,295	3,690,295
Expenditures by Series	Salaries	412,882	378,254	462,411	462,411
	Benefits	208,245	178,070	225,210	225,210
	Operating Expenses	2,277,063	1,920,040	2,235,539	2,235,539
	Capital Outlay	-133,442	188,329	195,856	195,856
	Total Expenditures	2,764,748	2,664,693	3,119,016	3,119,016
Transfers	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	192,179	255,749	254,579	254,579
	Total Transfers	508,879	572,449	571,279	571,279
Total Auxiliary Expenditures and Transfers by Series		3,273,627	3,237,142	3,690,295	3,690,295
Net Increase (Decrease)		659,451	224,733	0	0
WCCC Form 216b (Reviewed Feb 2013)					

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted Auxiliary Fund Revenue			
College:	<u>Northwest College</u>	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Revenue					
Sales/Service	Student Center	0	0	0	0
	Food Service	1,358,321	1,155,985	1,208,300	1,208,300
	Residence Halls	2,067,194	2,002,228	2,050,044	2,050,044
	Bookstores	20,382	4,746	20,000	20,000
	Copy Center	85,989	0	0	0
	Motor Pool	192,037	194,872	272,831	272,831
	Early Childhood Center	0	0	0	0
	Other	170,447	89,665	122,160	122,160
Other Sources	Gate Receipts	0	0	0	0
	Investment Income	29,778	5,449	8,030	8,030
	Miscellaneous Deposits	0	0	0	0
Total Revenue		3,924,148	3,452,945	3,681,365	3,681,365
Other Funding Sources	Carryover	0	0	0	0
	Transfers	8,930	8,930	8,930	8,930
	Other	0	0	0	0
Total Other		8,930	8,930	8,930	8,930
Total Auxiliary Fund Revenue and Other		3,933,078	3,461,875	3,690,295	3,690,295
WCCC Form 217b (Reviewed Feb 2013)					

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted Auxiliary Fund Expenditures			
College:	Northwest College	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Expenditures by Program					
Student Student Center	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	17,647	14,107	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	17,647	14,107	0	0
Student Food Service	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	1,270,764	1,049,160	1,208,300	1,208,300
	Capital Outlay	0	2,988	0	0
	Total Expenditures	1,270,764	1,052,148	1,208,300	1,208,300
Student Bookstore	Salaries	0	0	0	0
	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 Housing	Salaries	325,650	325,786	398,861	398,861
	Benefits	177,737	169,820	212,882	212,882
	Operating Expenses	763,450	652,512	712,316	712,316
	Capital Outlay	(183,021)	139,432	164,236	164,236
	Total Expenditures	1,083,816	1,287,550	1,488,295	1,488,295
Student Early Childhood Center	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Student All Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	28,000	24,300	33,500	33,500
	Capital Outlay	0	0	0	0
	Total Expenditures	28,000	24,300	33,500	33,500
Faculty/Staff Motor Pool	Salaries	38,927	47,702	52,597	52,597
	Benefits	4,985	7,886	12,329	12,329
	Operating Expenses	117,507	145,319	207,905	207,905
	Capital Outlay	0	0	0	0
	Total Expenditures	161,419	200,907	272,831	272,831
Faculty/Staff All Other	Salaries	48,304	4,766	10,952	10,952
	Benefits	25,523	365	0	0
	Operating Expenses	79,695	34,641	53,518	53,518
	Capital Outlay	49,579	45,909	31,620	31,620
	Total Expenditures	203,102	85,681	96,090	96,090
Total Expenditures		2,764,748	2,664,693	3,119,016	3,119,016
Transfers					
	Mandatory	316,700	316,700	316,700	316,700
	Non-mandatory	192,179	255,749	254,579	254,579
	Total Transfers	508,879	572,449	571,279	571,279
Total Auxiliary Fund Expenditures and Transfers		3,273,627	3,237,142	3,690,295	3,690,295

WCCC Form 218b (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM		Annual Budget Summary - Unrestricted One-Mill Fund			
College:	Northwest College	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Revenue	Local Appropriations	1,120,677	832,454	915,520	915,520
	Other Sources	23,849	36,296	6,000	6,000
	Total Revenue	1,144,526	868,750	921,520	921,520
Other Funding Sources	Carryover	0	0	0	0
	Transfers	0	0	0	0
	Other	37,489	34,293	28,000	28,000
	Total Other	37,489	34,293	28,000	28,000
Total One-Mill Revenue and Other		1,182,015	903,044	949,520	949,520
Expenditures by Program	Instruction	0	0	0	0
	Research	0	0	0	0
	Public Service	0	0	0	0
	Academic Support	6,229	190	0	0
	Student Services	0	0	0	0
	Institutional Support	848,865	108,561	0	0
	Operations and Maint/Plant	0	0	0	0
	Scholarships & Fellowships	0	0	0	0
	Total Expenditures	855,094	108,751	0	0
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers to fund 10	0	914,474	949,520	949,520
	Total Transfers	0	914,474	949,520	949,520
Total One-Mill Expenditures and Transfers by Program		855,094	1,023,225	949,520	949,520
Expenditures by Series	Salaries	34,513	38	0	0
	Benefits	3,212	9	0	0
	Operating Expenses	717,332	70,680	0	0
	Capital Outlay	100,037	38,024	0	0
	Total Expenditures	855,094	108,751	0	0
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers to fund 10	0	914,474	949,520	949,520
	Total Transfers	0	914,474	949,520	949,520
Total One-Mill Expenditures and Transfers by Series		855,094	1,023,225	949,520	949,520
Net Increase (Decrease)		326,921	(120,181)	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 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Revenue					
Local	Mill levy	0	0	0	0
Appropriations	Optional Mill	762,460	463,559	598,302	598,302
	Motor Vehicle Fees	128,819	141,864	125,000	125,000
	Other Local Revenue	229,398	227,031	192,218	192,218
Other Sources	Investment Income	23,849	36,296	6,000	6,000
Total Revenue		1,144,526	868,750	921,520	921,520
Other Funding Sources	Carryover	0	0	0	0
	Transfers	0	0	0	0
	Other	37,489	34,293	28,000	28,000
Total Other		37,489	34,293	28,000	28,000
Total One-Mill Revenue and Other		1,182,015	903,044	949,520	949,520
WCCC Form 217c (Reviewed Feb 2013)					

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted One-Mill Fund Expenditures			
College:	Northwest College	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Expenditures by Program					
Instruction All Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction Continuing Education	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction ABE, GED, ESL	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service All Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service Community Service	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Academic Support	Salaries	1,000	0	0	0
	Benefits	83	0	0	0
	Operating Expenses	5,146	190	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	6,229	190	0	0
Student Services	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Institutional Support	Salaries	33,513	38	0	0
	Benefits	3,129	9	0	0
	Operating Expenses	712,186	70,490	0	0
	Capital Outlay	100,037	38,024	0	0
	Total Expenditures	848,865	108,561	0	0

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Unrestricted One-Mill Fund Expenditures			
College:	Northwest College	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
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		855,094	108,751	0	0
Transfers	Mandatory	0	0	0	0
	Non-mandatory to Fund 10	0	914,474	949,520	949,520
	Total Transfers	0	914,474	949,520	949,520
Total One-Mill Expenditures and Transfers		855,094	1,023,225	949,520	949,520

WCCC Form 218c (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM		Annual Budget Summary - Restricted Fund			
College:	Northwest College	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Revenue	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	2,421,221	2,091,461	1,295,532	1,295,532
	State Grants and Contracts	1,681,435	1,188,941	932,106	932,106
	Local Grants and Contracts	0	0	0	0
	Private Gifts/Grants/Contracts	439,836	557,852	639,260	639,260
	Total Revenue	4,542,492	3,838,254	2,866,899	2,866,899
Other Funding Sources	Carryover	0	0	8,000	8,000
	Transfers	29,506	43,676	36,920	36,920
	Other	15,576	29,547	18,813	18,813
	Total Other	45,082	73,223	63,733	63,733
Total Restricted Funds Revenue and Other		4,587,574	3,911,477	2,930,632	2,930,632
Expenditures by Program	Instruction	984,021	751,290	433,220	433,220
	Research	0	0	0	0
	Public Service	4,200	1,979	2,070	2,070
	Academic Support	510,484	339,364	146,428	146,428
	Student Services	794,695	670,655	119,340	119,340
	Institutional Support	361,316	173,019	196,796	196,796
	Operations and Maint/Plant	875	972	27,000	27,000
	Scholarships & Fellowships	2,609,931	2,185,914	2,005,778	2,005,778
	Total Expenditures	5,265,521	4,123,193	2,930,632	2,930,632
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		5,265,521	4,123,193	2,930,632	2,930,632
Expenditures by Series	Salaries	744,733	694,519	303,203	303,203
	Benefits	332,551	310,984	103,207	103,207
	Operating Expenses	3,672,127	3,047,552	2,465,751	2,465,751
	Capital Outlay	516,111	70,137	58,471	58,471
	Total Expenditures	5,265,521	4,123,193	2,930,632	2,930,632
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		5,265,521	4,123,193	2,930,632	2,930,632
Net Increase (Decrease)		(677,947)	(211,716)	0	0

WCCC Form 216e (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Restricted Fund Revenue			
College:	Northwest College	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Revenue					
	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	2,421,221	2,091,461	1,295,532	1,295,532
	State Grants and Contracts	1,681,435	1,188,941	932,106	932,106
	Local Grants and Contracts	0	0	0	0
	Private Gift/Grants/Contracts	439,836	557,852	639,260	639,260
Total Revenue		4,542,492	3,838,254	2,866,899	2,866,899
Other Funding Sources					
	Carryover	0	0	8,000	8,000
	Transfers	29,506	43,676	36,920	36,920
	Other	15,576	29,547	18,813	18,813
Total Other		45,082	73,223	63,733	63,733
Total Restrctited Funds Revenue and Other		4,587,574	3,911,477	2,930,632	2,930,632
WCCC Form 217e (Reviewed Feb 2013)					

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Restricted Fund Expenditures			
College:	Northwest College	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Expenditures by Program					
Instruction	Salaries	392,089	364,937	235,074	235,074
All Other	Benefits	187,808	179,790	96,825	96,825
	Operating Expenses	150,993	136,426	43,000	43,000
	Capital Outlay	253,132	70,137	58,321	58,321
	Total Expenditures	984,021	751,290	433,220	433,220
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	200	200
All Other	Benefits	21	0	85	85
	Operating Expenses	4,179	1,979	1,785	1,785
	Capital Outlay	0	0	0	0
	Total Expenditures	4,200	1,979	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	55,337	42,914	1,500	1,500
Support	Benefits	6,249	6,364	0	0
	Operating Expenses	185,918	290,086	144,928	144,928
	Capital Outlay	262,980	0	0	0
	Total Expenditures	510,484	339,364	146,428	146,428
Student	Salaries	291,388	285,697	41,350	41,350
Services	Benefits	137,514	124,830	260	260
	Operating Expenses	365,793	260,128	77,730	77,730
	Capital Outlay	0	0	0	0
	Total Expenditures	794,695	670,655	119,340	119,340
Institutional	Salaries	5,044	0	24,079	24,079
Support	Benefits	959	0	6,037	6,037
	Operating Expenses	355,313	173,019	166,530	166,530
	Capital Outlay	0	0	150	150
	Total Expenditures	361,316	173,019	196,796	196,796
Operation/	Salaries	875	972	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	875	972	27,000	27,000

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Restricted Fund Expenditures			
College:	Northwest College	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Expenditures by Program					
Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	2,609,931	2,185,914	2,005,778	2,005,778
	Capital Outlay	0	0	0	0
	Total Expenditures	2,609,931	2,185,914	2,005,778	2,005,778
Total Expenditures		5,265,521	4,123,193	2,930,632	2,930,632
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		5,265,521	4,123,193	2,930,632	2,930,632
WCCC Form 218e (Reviewed Feb 2013)					

WYOMING COMMUNITY COLLEGE SYSTEM		Annual Budget Summary - Plant Fund			
College:	Northwest College	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Revenue	Student Fees	241,768	235,780	237,446	237,446
	Debt Service	0	0	0	0
	State Appropriations	1,757,723	4,674,591	2,346,812	2,346,812
	Federal Appropriations	0	0	0	0
	Interest Income	201,081	150,266	199,000	199,000
	Other/Gifts	359,871	192,311	27,350	27,350
	Total Revenue	2,560,443	5,252,948	2,810,608	2,810,608
Other Funding Sources	Carryover	0	6,860	6,860	6,860
	Borrowing-External Agencies	0	0	0	0
	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-Mandatory Transfers	0	0	0	0
	Total Other	316,700	323,560	323,560	323,560
Total Plant Funds Revenue and Other		2,877,143	5,576,508	3,134,167	3,134,167
Expenditures by Program	Land/Building Acquisition	0	0	0	0
	New Construction	705,889	163,611	0	0
	Remodeling/Renovation	3,100,038	2,210,077	2,446,739	2,446,739
	Debt Service	316,700	316,700	316,700	316,700
	Other	14,521	0	370,729	370,729
	Total Expenditures	4,137,148	2,690,388	3,134,167	3,134,167
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		4,137,148	2,690,388	3,134,167	3,134,167
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	331,221	316,700	687,429	687,429
	Capital Outlay	3,805,927	2,373,688	2,446,739	2,446,739
	Total Expenditures	4,137,148	2,690,388	3,134,167	3,134,167
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		4,137,148	2,690,388	3,134,167	3,134,167
Net Increase (Decrease)		(1,260,005)	2,886,120	0	0

WCCC Form 216f (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Plant Fund Revenue			
College:	Northwest College	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Revenue					
	Student Fees	241,768	235,780	237,446	237,446
	Debt Service	0	0	0	0
	Federal Appropriations	0	0	0	0
	Other investment Income	0	0	0	0
	Other/Gifts	359,871	192,311	27,350	27,350
State Appropriations					
	Supplemental Appropriation	1,757,723	4,674,591	2,346,812	2,346,812
	Contingency Reserve	0	0	0	0
	Interest Income	201,081	150,266	199,000	199,000
Total Revenue		2,560,443	5,252,948	2,810,608	2,810,608
Other Funding Sources					
	Carryover	0	6,860	6,860	6,860
	Borrowings-External Agencies	0	0	0	0
Transfers					
	Mandatory	316,700	316,700	316,700	316,700
	Non-mandatory	0	0	0	0
	Total Transfers	316,700	316,700	316,700	316,700
Total Other		633,400	640,260	640,260	640,260
Total Plant Funds Revenue and Other		3,193,843	5,893,208	3,450,867	3,450,867

WCCC Form 217f (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Plant Fund Expenditures			
College:	Northwest College	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
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	705,889	163,611	0	0
	Total Expenditures	705,889	163,611	0	0
Remodeling/ Renovations	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	3,100,038	2,210,077	2,446,739	2,446,739
	Total Expenditures	3,100,038	2,210,077	2,446,739	2,446,739
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	14,521	0	370,729	370,729
	Capital Outlay	0	0	0	0
	Total Expenditures	14,521	0	370,729	370,729
Total Expenditures		4,137,148	2,690,388	3,134,167	3,134,167
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Plant Funds Expenditures and Transfers		4,137,148	2,690,388	3,134,167	3,134,167

WCCC Form 218f (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM		Annual Budget Summary - Endowment Fund			
College:	Northwest College	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
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 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Revenue					
	State Appropriation-Match	0	0	0	0
	Investment Income	0	0	0	0
	Gifts	0	0	0	0
	Other	0	0	0	0
Total Revenue		0	0	0	0
Other Funding Sources					
	Carryover	0	0	0	0
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		0	0	0	0
Total Endowment Revenue and Other		0	0	0	0
WCCC Form 217g (Reviewed Feb 2013)					

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Endowment Expenditures			
College:	Northwest College	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
Expenditures by Program					
Instruction All Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction Continuing Education	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction ABE, GED, ESL	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service All Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service Community Service	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Academic Support	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Student Services	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Institutional Support	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0

WYOMING COMMUNITY COLLEGE SYSTEM		Budget Detail - Endowment Expenditures			
College:	Northwest College	Actual 2024-2025	Estimated 2025-2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
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
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					Debt Issue Summary		
College: Northwest College							
Name of Issue	Issue Date	Date Due	Interest Rate	Amount of Issue	Balance Outstanding 7/1/2026	Retirement This Period	Interest Due This Period
Lease Revenue Refunding Note 2015 Issue	7/2015	6/2033	2.560%	4,480,000	1,989,730	256,197	57,496
Total Required				4,480,000	1,989,730	256,197	57,496
WCCC Form 224 (Reviewed Dec 2017)							

WYOMING COMMUNITY COLLEGE SYSTEM**College:** Northwest College**Statement of Borrowing Capacity****As of July 1, 2026**

Assessed Valuation of College District for Budget Year (<i>Estimated</i>)	\$	1,038,319,500
Debt Limit: 4% of Assessed Valuation		41,532,780
Less: Bond Principal Outstanding, June 30, 2026	1,989,730	
Less: Cash Balance on Hand for Payment of Bond Principal	<u>0</u>	
Outstanding Bonds Minus Cash Balance		<u>-1,989,730</u>
Legal Debt Margin	\$	<u><u>39,543,050</u></u>

WCCC Form 226 (Reviewed Dec 2017)