

# **Community College District's Annual Budget**

**FOR**

**Fiscal Year Beginning July 1, 2014 and Ending June 30, 2015**

## **NORTHWEST COLLEGE**

**To be voted on by  
The Northwest College Board of Trustees July 14, 2014**

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 2014-2015 BUDGET**

The following is an overview of the annual budget for fiscal year 2015, which is the second year of the 2014-2015 biennium. This budget was developed to meet specific priorities and targets set by the institution in our strategic plan. The College's Budget Committee identified budget priorities based on student success initiatives, assessment data and the NWC strategic plan. These priorities were approved by President Hicswa and are included this budget.

### **History**

In 2010 the Wyoming Community College Commission (WCCC) developed a new funding formula to replace the comparative model. The formula is based on fixed and variable costs; the variable cost or instructional costs are allocated based on NWC's number of credit hours in relation to the total number of credit hours of all the colleges. Fixed costs are allocated based on historical data. For the 2013 – 2014 biennium WCCC has added "percent of program completion" as the third component to the allocation formula. Ten percent of the variable cost will be adjusted according to the College's completion rate compared to a benchmark rate set by the WCCC. In FY2013 we were less than 1% below the benchmark and we lost approximately \$6,000 in funding. In FY2014 we were .74% below the benchmark and lost \$4,225 in funding. For the FY2015 biennium the formula has been changed to distribute 15% of variable cost using course completion based on volume and as a percentage of system's completion data. Our funding decreased slightly due to of this change in fund allocation.

In FY2013 we received an additional \$175,000 in State appropriation, plus \$800,000 in enrollment growth funding for the biennium. The 2013 State Legislature, based on Governor Mead's recommendation, approved a supplemental budget that included a 6% cut in State funding for the University and Community Colleges. For NWC the 6% cut reduced our funding by \$727,000 for FY2014. The 2014 State Legislature restored some of the enrollment growth funding and NWC will receive an additional \$270,000 in FY2015.

For the FY2013 budget, we anticipated the FY2012 level of enrollment to continue into FY2013 and that the \$4 per credit hour increase in tuition would generate an additional \$195,000 in revenue. Instead we had a decrease in enrollment that lead to a decrease in tuition received of approximately \$340,000. We based FY2014 tuition revenue on the FY2013 enrollment levels and calculated with new tuition rates which include a 5% increase in tuition. Actual tuition in FY2014 was down by approximately \$250,000. The WCCC approved another 5% increase in tuition for FY2015. For FY2015 we are projecting an additional decrease in enrollment of 4%. We anticipate tuition revenues will decrease \$150,000 in FY2015.

In FY2013 we had an increase in local revenue of approximately of \$300,000. In FY2014 the county valuation decreased by about 3% due to a decrease in mineral values. We experienced a decrease in local funding of \$110,000. In FY2015 the county valuation is expected to remain at FY2014 levels resulting in the same amount of local funds as FY2014.

We anticipate our total operating revenues to increase by about \$48,000 in FY2015.

### **Budget Committee**

The Budget Committee which includes the President's Advisory Council (PAC) and representatives from each of the constituency groups to review the budget and to keep the

campus informed on the process. The committee also reviewed requests for increases in expenses including additions to existing programs that promote student learning, retention and increases in operating efficiencies. We were able to decrease approximately \$218,000 of expenses from the FY2014 budget to help offset the \$250,000 increase in expenses due to the increase in salaries and the addition of the Yellowstone Building. The committee used the Imperatives in the Strategic Plan to help guide their decisions.

The Strategic Plan imperatives are as follows:

- **Imperative #1:** Northwest College shall be the preeminent two-year educational institution in Wyoming.
- **Imperative #2:** Northwest College shall be a great place to work.
- **Imperative #3:** Northwest College shall be meaningfully connected to the high schools and workplaces of the communities it serves.

The Budget Committee identified the following three priorities for the FY 2015 budget:

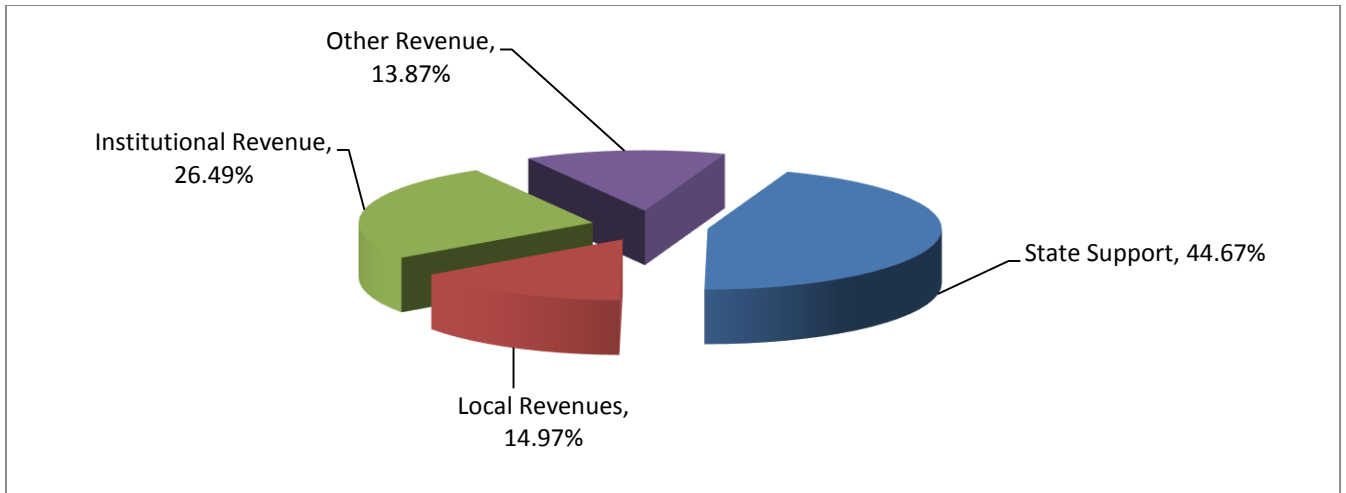
- Hire a First Year Experience Coordinator, Imperatives 1.1, 1.2, & 3.1 – This recommendation was based on assessment data which demonstrated that the average persistence rates for majors who took an FYE course is a minimum of 22% higher than for students who never took the course with education majors demonstrating a 36% increase.
- Increase Online Advertising Budget by \$10,000, Imperatives 3.1 & 3.2 – Due to the proliferation of social media and internet access the need to reach NWC target markets via this medium has increased substantially. Therefore the committee prioritized funding for this line item to ensure that we reach the college's target audience.
- Hire a Custodian for the Yellowstone Building, Imperatives 2.1, 2.2, & 3.1 – A custodial staffing pattern by square footage was compiled for the budget committee to review staffing efficiencies. This review prompted the recommendation for an additional custodian to provide coverage for the new Yellowstone Building.

Attached to this report (page 8) is the Budget Scorecard which the committee used to track the differences between the FY2014 and FY2015 budgets.

### **Current Funds**

Current funds include unrestricted operating funds (including community service and continuing education), auxiliary funds, one-mil funds, and restricted current funds. 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.

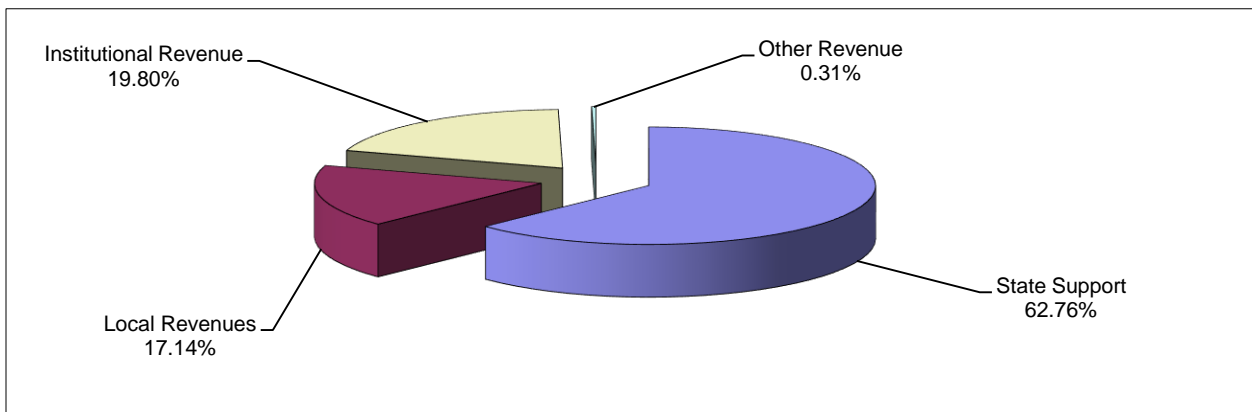
Current fund revenues are subdivided into four categories of sources; state support (general and area specific support and ABE/GED/ESL), local revenue (four-mil, motor vehicle, and one-mil levy), institutional revenue (tuition, fees, and auxiliary revenues), and other revenue (gate receipts, investment income, misc. deposits, restricted revenue, and carryover). The percentages from each of these categories for the FY2015 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-mil 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 FY2015 budget are listed below:



**Unrestricted Revenue**

We are anticipating an increase in our block State funds of approximately \$525,000 for FY2015, which includes additional funding to offset the increases in salaries and retirement. This funding was designated as enrollment growth funds by the legislature and includes course completion funds. In addition to our block State funds we receive additional State appropriations on a

reimbursement basis for health insurance premiums (approximately \$2.3 million) and continuing this year, a special State supplemental allocation for three nursing faculty positions (WylIN) (\$237,000).

Local tax revenues are projected to be approximately \$3.6 million for the 4-mil levy and \$968,000 for the 1-mil levy for FY2015. The County is predicting a 1.75% decrease in the county valuation. The decrease valuation is primarily from decreases in mineral prices.

Projected institutional revenues from tuition are anticipated to decrease by about \$150,000. We are projecting a 4% decrease in enrollment for the 2015 academic year. There will be a 5% increase in tuition approved by the WCCC in December 2014.

### **Restricted Revenue**

Restricted revenues projected here are for grants and other funds 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**

During the 2014 legislative session, Governor Mead recommended an increase in salaries for community college employees of 2.0% and the Legislature approved funding for a 2.375% salary increase. The State will fund 62% of the payment for operating employees. The College will fund the remaining 38% from operating funds. Auxiliary and grant employees will also receive the salary increase payment. Auxiliary employee payments will be funded from their departments and grant employee payment will be funded from the grant accounts.

### **Auxiliary Enterprises**

Residence hall rooms and Trapper Village West apartment rates were increased 4.5% and 3% a semester, respectively. Food rates were increased by 4% to offset an anticipated increase from the new food service provider. All Auxiliary Fund areas were budgeted to maximize revenues and still remain affordable to our students. The Child Care Center will maintain their current rates for this year. Support was budgeted in the areas of Child Care (\$60,000), Fitness Center (\$10,500), Livestock (\$10,000) and Print Services (\$13,500) from one mil funds. The Student Senate approved a redistribution of student fees which helps support some of the auxiliary programs, such as Student Health and the Fitness Center.

### **How to Read This Report**

This budget for the fiscal year of 2014-2015 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

mil, 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 2015 budget to historical budget information. These columns, from right to left, represent:

1. Tentative 2015 fiscal year budget, beginning July 1, 2014 and ending June 30, 2015.
2. Prior 2014 fiscal year budget, including all board-approved adjustments. Adjustments are normally made on a quarterly basis. The most recent adjustment was approved by the Board at their March 2014 board meeting.
3. Prior 2014 fiscal year budget, as adopted by the Board of Trustees, July 2, 2013.
4. Year to Date Actual Revenues and Expenses for the 2014 fiscal year.
5. Final, Audited Revenues and Expenses for the 2013 fiscal year.

## FY2015 BUDGET SCORECARD

<b>Changes in Revenue</b>		
Tuition Revenue	(150,000)	Projected decrease of 4% from FY2014 Actual
Decrease in Local Funding	(5,000)	Projected decrease of .1% in local revenue
Enrollment Growth Funding	270,000	Increase over FY2014 Funding
Increase in Local Motor Vehicle Fee	15,000	Based on FY2014 Actuals
Decrease in interest income	<u>(15,000)</u>	Reserves down \$2 million, payment for Yellowstone Bldg
	115,000	
<b>Costs Savings</b>		
Early Retirement	20,000	Adjust to FY 15 Retirees
Longevity incentive	105,000	FY2014 only expense
College Serv : Toner	3,000	Reduce budget to FY13 Actual
College Serv : Supplies-Other	5,000	Reduce budget to FY13 Actual
College Serv : Postage/Freight	25,000	Reduce budget to FY13 Actual
Utility Reserve	10,000	Eliminate
Scholarships	<u>50,000</u>	Transferred to Foundation
	218,000	
<b>Increases in Expenses</b>		
.875% Increase in Retirement	(35,500)	After State Reimbursement
Advising Center Assistant 10 mos.	(50,730)	Includes Benefits
Increase online ads budget	(10,000)	To increase recruitment
Increase in Misc. Expenses	(45,000)	Utilities for Yellowstone Bldg., increase in insurance, etc.
Yellowstone Building Custodian	(34,230)	Includes Benefits
NWC funded (37%)	<u>(75,500)</u>	Operating Salary Increases 2.375%
	<u>(250,960)</u>	
<b>Net Change in Budget</b>	<b><u>82,040</u></b>	



## ADJUSTMENTS MADE FOR THE BUDGET YEAR 2015

### UNRESTRICTED OPERATING FUNDS

<b>FUNDS 10, 14 &amp; 15 BUDGET SERIES 21, 22, 23</b>				
	Revenue	Salary & Ben	Oper Exp	Coding
<b>PRIOR YEAR 2014 ENDING BUDGET</b>	<b>22,042,413</b>	<b>16,434,894</b>	<b>5,424,440</b>	
Tuition & Fees	(181,218)			
State Appropriation	524,877			
Supplemental Appropriation	322,008			
Local Appropriation	10,685			
Other Sources	(15,000)			
Community Service	(600)			
Continuing Education-Workforce	-			
<b>Total New Revenue</b>	<b>660,751</b>			
Salary Increase		76,857		
Benefits		524,598		
Retention Incentive Payments		94,668		
<b>Total Salary &amp; Benefits</b>		<b>601,455</b>		
<b>INSTRUCTION PROGRAM</b>			▼ ▼ ▼	
Misc. Adjustments			(5,051)	
sub-total				(5,051)
<b>PUBLIC SERVICE-COMMUNITY SERVICE</b>			▼ ▼ ▼	
Misc. Adjustments			-	
<b>ACADEMIC SUPPORT PROGRAM</b>			▼ ▼ ▼	
Cody Center Rent			3,500	
Increase in the assessment budget			42,336	
sub-total			<b>45,836</b>	
<b>STUDENT SERVICES PROGRAM</b>			▼ ▼ ▼	
Misc. Adjustments			1,998	
sub-total			<b>1,998</b>	
<b>INSTITUTIONAL SUPPORT PROGRAM</b>			▼ ▼ ▼	
President's Office				
Administrative Services				
College Services			(22,256)	
Print Services				
Computer Services			48,000	
Motor Pool				
College Relation				
Web Site				
Misc. Adjustments				
sub-total			<b>25,744</b>	
				<i>Continued next Page</i>

**ADJUSTMENTS MADE FOR THE BUDGET YEAR 2015**

**UNRESTRICTED OPERATING FUNDS**

<b>FUNDS 10, 14 &amp; 15 BUDGET SERIES 21, 22, 23</b>				
	Revenue	Salary & Ben	Oper Exp	Coding
<b>PRIOR YEAR 2014 ENDING BUDGET</b>	<b>22,042,413</b>	<b>16,434,894</b>	<b>5,424,440</b>	
<b>PLANT ADMINISTRATION PROGRAM</b>			▼ ▼ ▼	
Utilities			44,450	
Property Insurance (savings & reallocation)			43,380	
Misc. Adjustments				
sub-total			<b>87,830</b>	
<b>INSTITUTIONAL SCHOLARSHIP PROGRAM</b>			▼ ▼ ▼	
Scholarships transferred to the Foundation			(50,000)	
sub-total			<b>(50,000)</b>	
<b>Total New Revenue</b>	<b>660,751</b>			
<b>Total New Expense</b>		<b>601,455</b>	<b>106,357</b>	
		<b>17,036,349</b>	<b>5,530,797</b>	
<b>Total 2015 Budget</b>	<b>22,703,164</b>	<b>22,567,145</b>		

**ADJUSTMENTS MADE FOR THE BUDGET YEAR 2015  
UNRESTRICTED CURRENT FUNDS**

<b>ONE MILL FUND 11 BUDGET SERIES 41, 42, 43</b>				
	Revenue	Salary & Ben	Oper Exp	Coding
<b>PRIOR YEAR 2014 ENDING BUDGET</b>	<b>976,774</b>	<b>35,883</b>	<b>916,203</b>	
Local Appropriations	3,921			
Other Sources Revenue	-			
Total New Revenue	<b>3,921</b>			
Salary & Benefit Aggregate				
<b>INSTITUTIONAL SUPPORT PROGRAM</b>		<b>-</b>		
President's Office				
Employee Recruitment				
President Search				
Consultants				
Child Care Support				
Accreditation				
Livestock Support				
Employee Family Waiver				
Administrative Staff Dev				
Diversity Committee				
Transfers			-	
Accreditation				
Expenses transferred from Operating				
Capital Expenses				
<b>Change in Budget</b>	<b>-</b>	<b>-</b>	<b>-</b>	
		<b>35,883</b>	<b>916,203</b>	
<b>Total 2015 Budget</b>	<b>980,695</b>	<b>952,086</b>		

<b>AUXILIARY FUND 12 BUDGET SERIES 31, 32, 33</b>				
	Revenue	Salary & Ben	Oper Exp	Coding
<b>PRIOR YEAR 2014 ENDING BUDGET</b>	<b>4,446,756</b>	<b>1,387,398</b>	<b>2,715,375</b>	
Residence Halls	-	17,941	23,386	
Food Service	110,282	(76,226)	397,496	
Trapper Village Main	-	-	218	
Trapper Village West	-	5,201	783	
Bookstore	(34,500)	(19,800)	(20,894)	
Child Care	-	9,711	-	
Student Health	-	12,712	(293)	
Field Camp Food	-	965	-	
Printing Services	-	307	-	
Summer Conf	-	4,425	-	
Stabling	-	-	-	
Fitness Center	-	-	-	
College Farm	-	-	-	
Livestock	-	-	-	
Other	-	-	-	
Transfers & Student Fees	-	-	-	
State Supl Approp - Health Ins	30,889	-	-	
<b>Change in Budget</b>	<b>106,671</b>	<b>(44,764)</b>	<b>400,696</b>	
		<b>1,342,634</b>	<b>3,116,071</b>	
<b>Total 2015 Budget</b>	<b>4,553,427</b>	<b>4,458,704</b>		

Notice is hereby given that a public hearing on the proposed budget for Northwest College for the 2014-15 fiscal year ending June 30, 2015, which is now being considered by the Board of Trustees, will be held at Northwest College, Powell, Wyoming on the 14th day of July, 2014 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	7,250,000	27,421,721	34,671,721	4,358,474	32,403,399
Plant Funds	2,750,000	1,316,801	4,066,801	-0-	2,220,000
*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: P. Sheldon Flom  
Finance Director

WHEREAS, on the 14th day of July, 2014, 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, 2015.

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, 2014.

BE IT FURTHER RESOLVED, that the following appropriations be made for the 2015 fiscal year ending June 30, 2015, and that the expenditures be limited to the amount appropriated herein.

Dated this 14th day of July, 2014.

EXPENDITURE AUTHORITY

Attest:	CURRENT FUNDS	\$32,403,399
_____	PLANT FUNDS	<u>2,220,000</u>
_____	TOTAL	\$34,623,399
_____		
_____		
_____		
_____		
_____		
_____		

WHEREAS, on the 14th day of July, 2014, this Board adopted a college budget for the 2015 fiscal year ending June 30, 2015 calling for the following appropriations:

Current Funds	\$32,485,095
Plant Funds	<u>2,436,801</u>
Total	\$34,921,896

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, 2015, as shown opposite each fund amounts to be raised by taxes.

Amount to be raised:

Current Funds	\$3,486,779	4 mils
	<u>\$871,695</u>	1 mil
	\$4,358,474	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, 2015.

Dated this 14th day of July, 2014.

Attest:

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

Visual/Perf Arts: Art Music	Humanities: Language English	Communication Division: Graphic Arts Journalism Photography Speech Forensics Business Management Business Office Technology Business Administration
Social Science: Education Sociology History Political Science Anthropology Psychology	Life/Health Science: Nursing Biology Health/Outdoor/PE Botany Human Anatomy Microbiology Zoology	
Physical Science: Chemistry Engineering Math Physics Geology Astronomy Drafting Welding	Recreation Co-Op Agriculture Equine Studies Animal Judging Equine Judging Farrier Science Show Team	Other: Extended Instr. - Cody/Meeteetse Extended Instr. - Washakie ABE/GED/ESL Faculty Salaries Summer Session Delta

**ACADEMIC SUPPORT**

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

**STUDENT SERVICES**

Vice President of Student Service Athletics:		Registrar
Student Success Program	-men's basketball	Intramurals
Enrollment Services	-women's basketball	Student Activities
International Recruiting	-women's volleyball	Student Orientation
	-rodeo	Student Employment
	-wrestling	
	-men's & women's Soccer	

**INSTITUTIONAL SUPPORT**

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

**OPERATIONS/MAINTENANCE OF PLANT**

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

**SCHOLARSHIPS & GRANTS**

Trapper Scholarships	Athletics & Program Scholarships
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**COMMUNITY SERVICE FUND (Included in Series 21, 22, 23)**

Yellowstone Summer Music	Yellowstone Jazz Camp	NW Studio
Jazz Festival	Music Festival	Music Technology
Art Gallery	Cody Country Music Moment	

**CONTINUING EDUCATION (Included in Series 21, 22, 23)**

Work Force Development	Teachers Workshops
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**AUXILIARY SERVICES Section Series 31, 32, 33**

<b>STUDENT:</b>	<b>FACULTY/STAFF:</b>
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	
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.

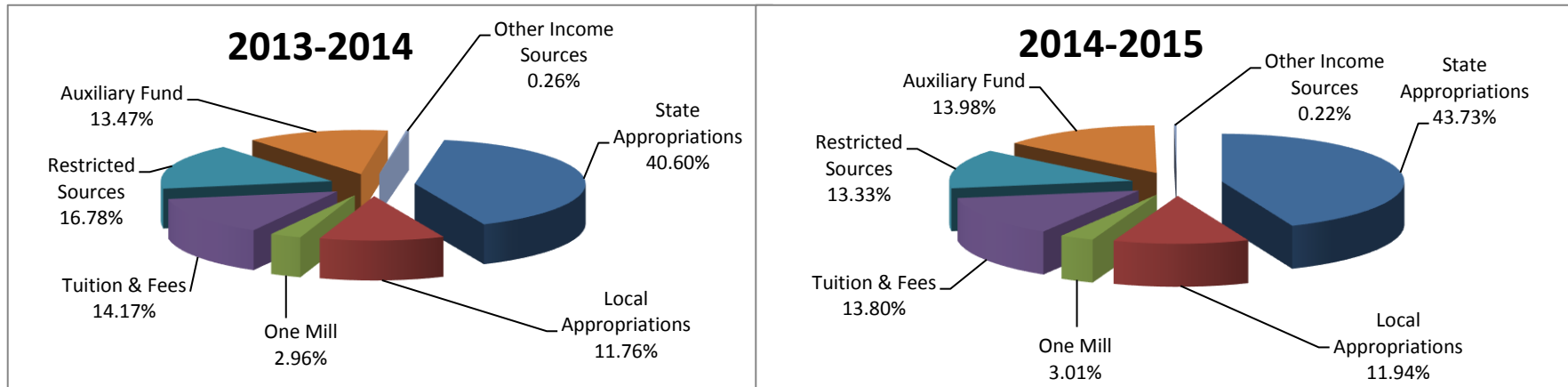
**RESTRICTED CURRENT FUNDS Section Series 61, 62, 63**

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

**PLANT FUND Section Series 04, 05, 06**

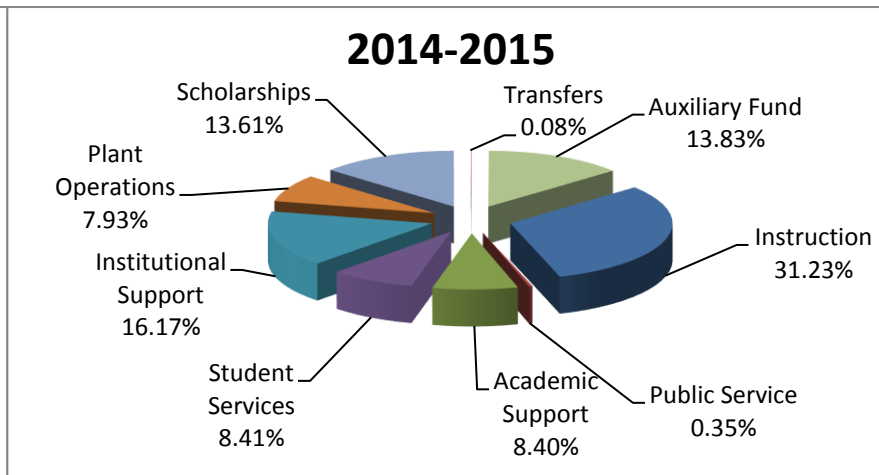
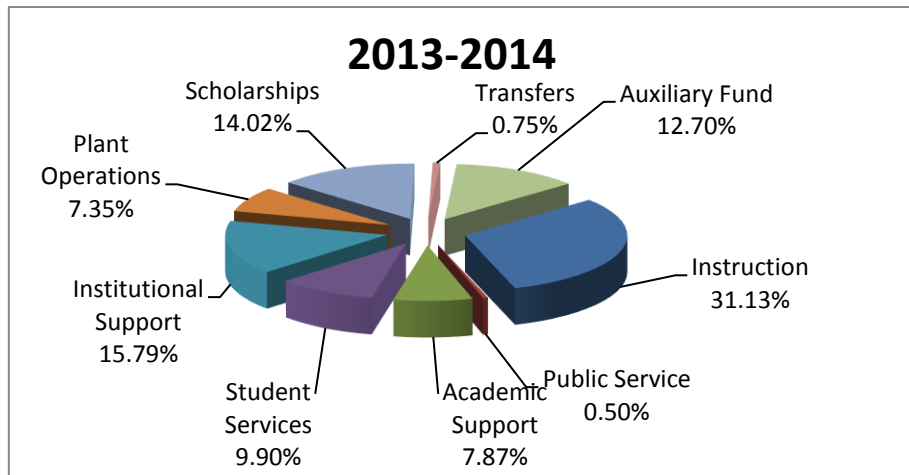
Renewal and replacement  
Investment in plant  
Fixed Assets  
Retirement of indebtedness





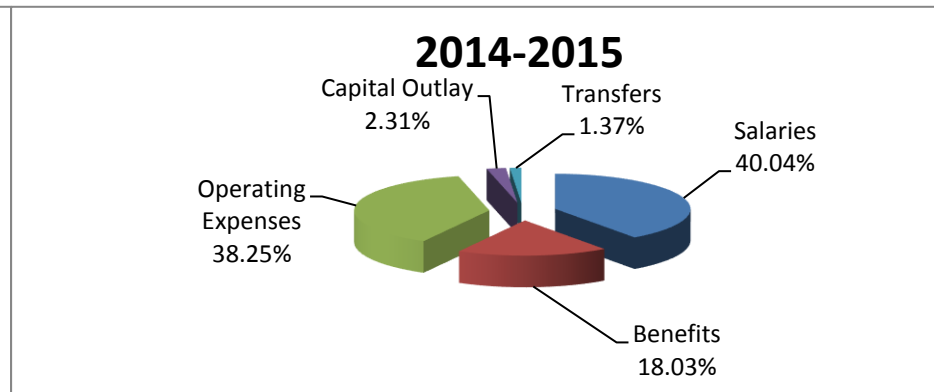
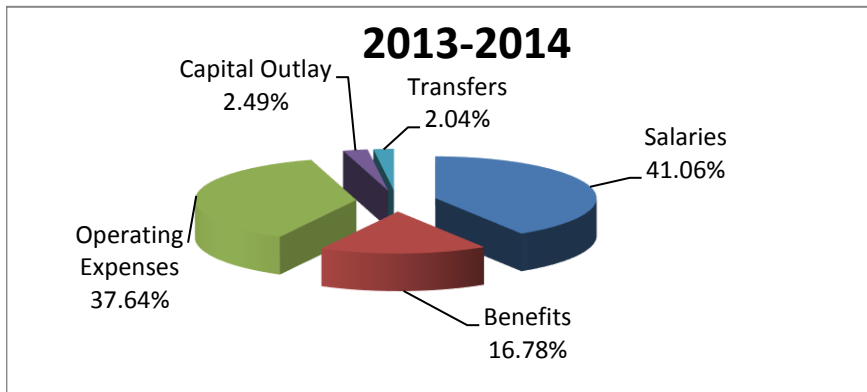
ITEM	ADJUSTED 2013-2014 BUDGET	PERCENT OF BUDGET
<b>Current Funds Revenues</b>		
State Appropriations	\$ 13,400,911	40.60%
Local Appropriations	3,880,094	11.76%
One Mill	976,774	2.96%
Tuition & Fees	4,676,158	14.17%
Restricted Sources	5,538,123	16.78%
Auxiliary Fund	4,446,756	13.47%
Other Income Sources	85,250	0.26%
<b>Total Revenues</b>	<b>\$ 33,004,065</b>	<b>100%</b>

ITEM	APPROVED 2014-2015 BUDGET	PERCENT OF BUDGET
<b>Current Funds Revenues</b>		
State Appropriations	\$ 14,247,795	43.73%
Local Appropriations	3,890,779	11.94%
One Mill	980,695	3.01%
Tuition & Fees	4,494,340	13.80%
Restricted Sources	4,341,809	13.33%
Auxiliary Fund	4,553,427	13.98%
Other Income Sources	70,250	0.22%
<b>Total Revenues</b>	<b>\$ 32,579,095</b>	<b>100%</b>



ITEM	ADJUSTED 2013-2014 BUDGET	PERCENT OF BUDGET
<b>Current Funds Expenditures by Program</b>		
Instruction	\$ 10,086,696	31.13%
Public Service	161,784	0.50%
Academic Support	2,550,465	7.87%
Total Instructional Programs	\$ 12,798,944	39.50%
Student Services	\$ 3,206,820	9.90%
Institutional Support	5,116,179	15.79%
Plant Operations	2,382,643	7.35%
Scholarships	4,542,637	14.02%
Transfers	242,084	0.75%
Total Other Programs	15,490,363	47.80%
Auxiliary Fund	4,102,773	12.66%
Auxiliary Federal Workstudy	12,451	0.04%
Total Auxiliary Fund	4,115,223	12.70%
<b>Total Expenditures by Program</b>	<b>\$ 32,404,531</b>	<b>100%</b>

ITEM	APPROVED 2014-2015 BUDGET	PERCENT OF BUDGET
<b>Current Funds Expenditures by Program</b>		
Instruction	\$ 10,103,679	31.23%
Public Service	114,519	0.35%
Academic Support	2,716,991	8.40%
Total Instructional Programs	\$ 12,935,189	40%
Student Services	\$ 2,719,710	8.41%
Institutional Support	5,230,914	16.17%
Plant Operations	2,564,922	7.93%
Scholarships	4,403,105	13.61%
Transfers	24,483	0.08%
Total Other Programs	14,943,134	46.19%
Auxiliary Fund	4,462,625	13.79%
Auxiliary Federal Workstudy	12,451	0.04%
Total Auxiliary Fund	4,475,077	13.83%
<b>Total Expenditures by Program</b>	<b>\$ 32,353,399</b>	<b>100%</b>



ITEM	ADJUSTED 2013-2014 BUDGET	PERCENT OF BUDGET
<b>Current Funds Expenditures by Series</b>		
Salaries	\$ 13,325,905	41.06%
Benefits	5,444,598	16.78%
Operating Expenses	12,214,599	37.64%
Capital Outlay	807,345	2.49%
Transfers	662,084	2.04%
<b>Total Expenditures by Series</b>	<b><u>\$ 32,454,532</u></b>	<b><u>100%</u></b>

ITEM	APPROVED 2014-2015 BUDGET	PERCENT OF BUDGET
<b>Current Funds Expenditures by Series</b>		
Salaries	\$ 12,973,680	40.04%
Benefits	5,840,873	18.03%
Operating Expenses	12,395,219	38.25%
Capital Outlay	749,145	2.31%
Transfers	444,483	1.37%
<b>Total Expenditures by Series</b>	<b><u>\$ 32,403,399</u></b>	<b><u>100%</u></b>

## Schedule of

Group	Salary Ranges	2012		2012		2013		
		Budgeted		Actual		Budgeted		
		# of Employees	Total Salary	# of Employees	Total Salary	# of Employees	Total Salary	
<b>Administrative</b>	70,000 - 79,999	-	-	-	-	-	-	
	80,000 - 89,999	1	88,400	1	89,300	1	88,400	
	90,000 - 99,999	-	-	-	-	-	-	
	100,000 - 109,999	2	208,500	3	312,942	2	208,500	
	110,000 - 119,999	1	114,000	-	-	1	115,000	
	150,000 - 159,999	1	158,517	1	159,532	1	158,517	
		<u>5</u>	<u>569,417</u>	<u>5</u>	<u>561,774</u>	<u>5</u>	<u>570,417</u>	
<b>Classified</b>								
Part Time	6,000 - 26,999	19	250,253	9	154,210	19	258,466	
Full Time	10,000 - 19,999	4	75,758	-	-	2	37,487	
	20,000 - 29,999	31	795,727	26	658,281	31	800,041	
	30,000 - 39,999	15	512,745	18	622,408	15	512,745	
	40,000 - 49,999	-	-	1	40,261	-	-	
		<u>69</u>	<u>1,634,483</u>	<u>54</u>	<u>1,475,159</u>	<u>67</u>	<u>1,608,739</u>	
<b>Faculty</b>								
Part Time	40,000 - 49,999	1	49,549	1	49,549	1	49,549	
Full Time	30,000 - 39,999	1	38,527	-	-	1	38,527	
	40,000 - 49,999	4	193,193	3	139,685	3	144,306	
	50,000 - 59,999	36	2,019,337	18	1,005,964	37	2,053,216	
	60,000 - 69,999	21	1,377,263	29	1,881,949	20	1,285,611	
	70,000 - 79,999	16	1,180,589	22	1,624,317	16	1,186,902	
	80,000 - 89,999	3	250,195	7	584,206	3	249,479	
	90,000 - 99,999	-	-	-	-	-	-	
	100,000 - 109,999	-	-	1	102,329	-	-	
		<u>82</u>	<u>5,108,653</u>	<u>81</u>	<u>5,387,998</u>	<u>81</u>	<u>5,007,590</u>	
<b>Professional</b>								
Part Time	5,000 - 39,999	5	106,193	3	92,581	7	132,478	
Full Time	20,000 - 29,999	5	137,614	3	71,662	5	131,818	
	30,000 - 39,999	19	683,759	13	463,750	20	722,277	
	40,000 - 49,999	30	1,353,887	27	1,227,824	33	1,473,725	
	50,000 - 59,999	15	810,752	19	1,031,158	15	838,793	
	60,000 - 69,999	5	313,322	6	383,061	4	247,134	
	70,000 - 79,999	10	710,848	5	365,543	9	638,388	
	80,000 - 89,000	-	-	1	81,750	-	-	
		<u>89</u>	<u>4,116,375</u>	<u>77</u>	<u>3,717,329</u>	<u>93</u>	<u>4,184,613</u>	
<b>Total</b>		<u>245</u>	<u>\$ 11,428,928</u>	<u>217</u>	<u>\$ 11,142,260</u>	<u>246</u>	<u>\$ 11,371,359</u>	
			Average Budgeted Salary		Average Actual Salary		Average Budgeted Salary	Average Annualized Salary
Administrative (without the President)			102,725		100,561		102,975	102,975
Classified			23,688		27,318		24,011	28,631
Faculty			62,300		66,519		61,822	81,483
Professional			46,251		48,277		44,995	50,248

Part time employees are defined as less than full-time. Salaries for ABE instructors are not included in this schedule. Salaries do not include the value of board Budgeted salaries include regular stipends for faculty and staff.

## Employee Salaries

2013		2014		2015	
Actual		Budgeted		Budgeted	
# of Employees	Total Salary	# of Employees	Total Salary	# of Employees	Total Salary
-	-	-	-	-	-
1	88,400	1	88,400	-	-
-	-	-	-	1	90,500
3	315,188	2	208,500	2	222,665
-	-	1	115,000	1	117,731
1	159,938	1	162,000	1	165,848
5	563,526	5	573,900	5	596,744
19	293,010	15	174,467	15	176,829
-	-	5	94,580	4	75,684
23	592,632	33	842,521	32	829,175
19	638,138	15	505,185	14	484,438
-	-	-	-	-	-
61	1,523,780	68	1,616,753	65	1,566,126
3	114,425	1	49,549	-	-
-	-	1	38,527	-	-
1	44,752	4	194,250	1	41,148
21	1,171,937	38	2,100,794	37	2,066,852
30	1,950,857	19	1,226,523	26	1,665,235
19	1,406,017	15	1,107,574	11	816,397
7	591,829	3	249,479	6	504,713
-	-	-	-	-	-
-	-	-	-	-	-
81	5,279,817	81	4,966,695	81	5,094,345
3	81,609	6	119,989	5	108,872
8	204,922	5	131,959	5	135,093
20	713,966	21	756,888	19	678,980
31	1,397,241	34	1,527,319	37	1,662,901
15	816,635	15	822,889	14	769,763
8	525,249	3	185,956	4	249,316
6	440,720	9	638,388	9	653,553
-	-	-	-	-	-
91	4,180,342	93	4,183,389	93	4,258,478
238	\$ 11,547,465	247	\$ 11,340,737	244	\$ 11,515,693
Average Actual Salary		Average Budgeted Salary	Average Annualized Salary	Average Budgeted Salary	Average Annualized Salary
100,897		102,975	102,975	107,724	107,724
24,980		23,776	28,454	24,094	28,400
65,183		61,317	82,028	62,893	83,526
45,938		44,983	49,893	44,222	50,690

BUDGET SUMMARY  
TOTAL CURRENT FUNDS

WCCC-01

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>REVENUE:</b>					
TUITION & FEES	4,584,524	4,290,058	4,676,158	4,676,158	4,494,340
STATE APPROPRIATIONS	14,783,528	12,920,525	13,674,969	13,633,321	14,511,094
LOCAL APPROPRIATIONS	4,956,671	4,841,425	4,846,868	4,846,868	4,861,474
SALES AND SERVICE EDUC ACTIVITIES	2,850	5,045	3,000	3,000	3,000
FEDERAL GRANTS AND CONTRACTS	3,342,839	2,947,428	2,835,870	3,825,911	2,835,870
STATE GRANTS AND CONTRACTS	1,144,651	883,101	990,000	1,172,991	990,000
LOCAL GRANTS AND CONTRACTS	-	-	-	-	-
PRIVATE GIFTS/GRANTS/CONTRACTS	444,186	479,736	376,540	377,040	376,540
ENDOWMENT INCOME	15,218	24,331	15,000	15,000	15,000
SALES & SERVICES/AUXILIARY ENTERPRISES	4,596,961	3,714,081	4,636,945	4,035,845	4,111,627
OTHER SOURCES	83,564	100,027	99,250	99,250	84,250
<b>TOTAL REVENUE</b>	<b>33,954,993</b>	<b>30,205,757</b>	<b>32,154,600</b>	<b>32,685,384</b>	<b>32,283,195</b>
<b>OTHER FUNDING SOURCES:</b>					
CARRYOVER	16,378	-	28,100	47,800	25,000
TRANSFERS	155,604	158,990	159,500	159,500	159,500
OTHER	10,383	8,710	17,382	17,382	17,400
<b>TOTAL OTHER</b>	<b>182,364</b>	<b>167,700</b>	<b>204,982</b>	<b>224,682</b>	<b>201,900</b>
<b>TOTAL CURRENT FUNDS REVENUE &amp; OTHER</b>	<b>34,137,357</b>	<b>30,373,456</b>	<b>32,359,582</b>	<b>32,910,066</b>	<b>32,485,095</b>
<b>EXPENDITURES BY PROGRAM:</b>					
INSTRUCTION	9,656,179	8,209,452	9,389,995	9,687,271	9,701,973
INSTRUCTION--ABE,GED,ESL	67,390	51,905	54,410	54,410	56,368
INSTRUCTION--CONTINUING EDUCATION	316,447	352,132	345,015	345,015	345,338
PUBLIC SERVICE-COMMUNITY SERVICE	99,572	123,749	105,636	105,636	105,219
PUBLIC SERVICE-ALL OTHER	97,748	52,598	9,300	56,147	9,300
ACADEMIC SUPPORT	2,638,864	2,490,507	2,516,770	2,550,465	2,716,991
STUDENT SERVICES	2,912,340	3,057,300	2,617,856	3,206,820	2,719,710
INSTITUTIONAL SUPPORT	4,750,452	4,566,826	5,116,179	5,116,179	5,230,914
OPERATIONS & MAINTENANCE OF PLANT	2,283,799	2,270,388	2,382,643	2,382,643	2,564,922
SCHOLARSHIPS & FELLOWSHIPS	4,246,604	3,660,235	4,461,105	4,542,637	4,403,105
<b>TOTAL EXPENDITURES</b>	<b>27,069,395</b>	<b>24,835,092</b>	<b>26,998,909</b>	<b>28,047,223</b>	<b>27,853,840</b>
MANDATORY TRANSFERS	50,000	50,000	50,000	50,000	50,000
NON-MANDATORY TRANSFERS	165,616	2,128,236	90,878	242,084	24,483
<b>TOTAL TRANSFERS</b>	<b>215,616</b>	<b>2,178,236</b>	<b>140,878</b>	<b>292,084</b>	<b>74,483</b>
<b>SUB-TOTAL EXPENSE &amp; TRANSFERS</b>	<b>27,285,011</b>	<b>27,013,328</b>	<b>27,139,787</b>	<b>28,339,308</b>	<b>27,928,323</b>
<b>AUXILIARY ENTERPRISES</b>					
EXPENDITURES	4,288,732	3,451,150	4,519,370	3,745,223	4,105,076
MANDATORY TRANSFERS	370,000	370,000	370,000	370,000	370,000
NON-MANDATORY TRANSFERS	-	-	-	-	-
<b>TOTAL AUXILIARY EXP &amp; TRANSFERS</b>	<b>4,658,732</b>	<b>3,821,150</b>	<b>4,889,370</b>	<b>4,115,223</b>	<b>4,475,076</b>
<b>TOTAL CURRENT FUNDS EXP &amp; TRANSFERS</b>	<b>31,943,743</b>	<b>30,834,478</b>	<b>32,029,157</b>	<b>32,454,531</b>	<b>32,403,399</b>
<b>EXPENDITURES BY SERIES:</b>					
SALARIES	13,236,674	12,002,072	12,975,419	13,325,905	12,973,680
BENEFITS	5,344,677	4,891,356	5,354,212	5,444,598	5,840,873
OPERATING EXPENSES	12,215,936	10,675,159	12,438,003	12,214,599	12,395,219
CAPITAL OUTLAY	560,840	717,655	750,645	807,345	749,145
<b>TOTAL EXPENDITURES</b>	<b>31,358,127</b>	<b>28,286,242</b>	<b>31,518,279</b>	<b>31,792,447</b>	<b>31,958,916</b>
MANDATORY TRANSFERS	420,000	420,000	420,000	420,000	420,000
NON-MANDATORY TRANSFERS	165,616	2,128,236	90,878	242,084	24,483
<b>TOTAL TRANSFERS</b>	<b>585,616</b>	<b>2,548,236</b>	<b>510,878</b>	<b>662,084</b>	<b>444,483</b>
<b>TOTAL CURRENT FUNDS EXP &amp; TRANSFERS</b>	<b>31,943,743</b>	<b>30,834,478</b>	<b>32,029,157</b>	<b>32,454,531</b>	<b>32,403,399</b>
ANNUAL BALANCE	2,193,614	(461,022)	330,424	455,535	81,696

7-Jul-14

REVENUE  
TOTAL CURRENT FUNDS

WCCC-02

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>REVENUE:</b>					
<b>TUITION AND FEES</b>					
CREDIT TUITION, IN-STATE	2,073,692	1,905,674	2,130,809	2,130,809	1,946,431
CREDIT TUITION, OUT-STATE	553,000	566,048	568,644	568,644	584,822
CREDIT TUITION, WUE	880,252	890,874	922,505	922,505	909,488
CONTINUING EDUCATION	110,441	84,141	100,000	100,000	100,000
COMMUNITY SERVICES	92,807	49,579	86,200	86,200	85,600
COURSE FEES	657,158	595,862	650,000	650,000	650,000
OTHER FEES	217,175	197,880	218,000	218,000	218,000
<b>TOTAL</b>	<b>4,584,524</b>	<b>4,290,058</b>	<b>4,676,158</b>	<b>4,676,158</b>	<b>4,494,340</b>
<b>STATE APPROPRIATIONS</b>					
STATE AID APPROPRIATION	12,236,216	10,841,192	11,121,864	11,121,864	11,646,741
SUPPLEMENTAL APPROPRIATION	2,547,312	2,079,333	2,553,105	2,511,457	2,864,354
MINERAL SEVERANCE	-	-	-	-	-
SALARY APPROP	-	-	-	-	-
<b>TOTAL</b>	<b>14,783,528</b>	<b>12,920,525</b>	<b>13,674,969</b>	<b>13,633,321</b>	<b>14,511,094</b>
<b>LOCAL APPROPRIATIONS</b>					
<b>MILL LEVY</b>					
FOUR-MIL	3,581,089	3,479,461	3,491,094	3,491,094	3,486,779
OPTIONAL MIL(S)	895,275	869,869	872,774	872,774	871,695
MOTOR VEHICLE FEES	468,425	479,613	465,000	465,000	485,000
OTHER LOCAL REVENUE	11,882	12,481	18,000	18,000	18,000
<b>TOTAL</b>	<b>4,956,671</b>	<b>4,841,425</b>	<b>4,846,868</b>	<b>4,846,868</b>	<b>4,861,474</b>
<b>SALES AND SERVICE EDUC ACTIVITIES</b>					
	2,850	5,045	3,000	3,000	3,000
<b>FEDERAL GRANTS AND CONTRACTS</b>					
	3,342,839	2,947,428	2,835,870	3,825,911	2,835,870
<b>STATE GRANTS AND CONTRACTS</b>					
	1,144,651	883,101	990,000	1,172,991	990,000
<b>LOCAL GRANTS AND CONTRACTS</b>					
	-	-	-	-	-
<b>PRIVATE GIFTS/GRANTS/CONTRACTS</b>					
	444,186	479,736	376,540	377,040	376,540
<b>ENDOWMENT INCOME</b>					
RESTRICTED	15,218	24,331	15,000	15,000	15,000
<b>TOTAL</b>	<b>4,949,744</b>	<b>4,339,641</b>	<b>4,220,409</b>	<b>5,393,941</b>	<b>4,220,409</b>
<b>SALES/SERVICES--AUXILIARY ENTERPRISES</b>					
FOOD SERVICE	1,454,047	1,414,570	1,445,150	1,445,150	1,445,150
RESIDENCE HALLS	1,385,051	1,326,095	1,386,325	1,386,325	1,496,607
TRAPPER VILLAGE APARTMENTS	90,281	88,717	97,625	97,625	97,625
TRAPPER VILLAGE WEST APARTMENTS	343,472	299,788	419,195	419,195	419,195
BOOKSTORE	719,397	57,891	660,600	59,500	25,000
CHILD CARE CENTER	91,506	67,278	104,000	104,000	104,000
STUDENT HEALTH SERVICE	2,400	3,086	1,500	1,500	1,500
FOOD SERVICE--FIELD CAMP	75,831	66,119	80,750	80,750	80,750
PRINTING SERVICES	46,470	46,621	42,500	42,500	42,500
MOTOR POOL	69,688	95,940	104,000	104,000	104,000
SUMMER CONFERENCES	134,496	125,082	155,000	155,000	155,000
STABLING	133,039	77,056	101,700	101,700	101,700
FITNESS CENTER	6,000	5,160	5,600	5,600	5,600
TRAIL NEWSPAPER	45,283	40,678	33,000	33,000	33,000
COLLEGE FARM	-	-	-	-	-
LIVESTOCK	-	-	-	-	-
<b>TOTAL</b>	<b>4,596,961</b>	<b>3,714,081</b>	<b>4,636,945</b>	<b>4,035,845</b>	<b>4,111,627</b>

REVENUE TOTAL CURRENT FUNDS		WCCC-02			
	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>OTHER SOURCES</b>					
MISCELLANEOUS DEPOSITS	15,492	43,141	20,250	20,250	20,250
INVESTMENT INCOME	47,568	42,260	60,000	60,000	45,000
INTEREST ON STUDENT ACCOUNTS	14,494	10,951	15,000	15,000	15,000
GATE RECEIPTS	6,010	3,675	4,000	4,000	4,000
TOTAL	<u>83,564</u>	<u>100,027</u>	<u>99,250</u>	<u>99,250</u>	<u>84,250</u>
<b>SUB-TOTAL REVENUE</b>	<b>38,889,518</b>	<b>34,521,067</b>	<b>36,360,009</b>	<b>38,064,325</b>	<b>36,488,604</b>
<b>OTHER FUNDING SOURCES:</b>					
CARRYOVER	16,378	-	28,100	47,800	25,000
TRANSFERS	155,604	158,990	159,500	159,500	159,500
OTHER	10,383	8,710	17,382	17,382	17,400
TOTAL OTHER	<u>182,364</u>	<u>167,700</u>	<u>204,982</u>	<u>224,682</u>	<u>201,900</u>
<b>TOTAL CURRENT FUNDS REVENUE &amp; OTHER</b>	<b><u>39,071,882</u></b>	<b><u>34,688,767</u></b>	<b><u>36,564,991</u></b>	<b><u>38,289,007</u></b>	<b><u>36,690,504</u></b>



EXPENDITURES  
TOTAL CURRENT FUNDS

WCCC-03

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>EXPENDITURES AND FUNDING, BY PROGRAM</b>					
<b>INSTRUCTION--ALL OTHER</b>					
SALARIES	6,577,355	5,481,690	6,394,360	6,537,760	6,436,300
BENEFITS	2,446,636	2,016,125	2,402,286	2,425,437	2,668,654
OPERATING EXPENSES	595,419	655,700	577,859	668,180	581,528
CAPITAL OUTLAY	36,768	55,937	15,490	55,895	15,490
TOTAL EXPENDITURES	9,656,179	8,209,452	9,389,995	9,687,271	9,701,973
<b>INSTRUCTION--ABE,GED,ESL</b>					
SALARIES	28,837	27,686	29,574	29,574	30,259
BENEFITS	27,212	13,747	13,761	13,761	15,034
OPERATING EXPENSES	11,341	10,472	11,075	11,075	11,075
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	67,390	51,905	54,410	54,410	56,368
<b>INSTRUCTION--CONTINUING EDUCATION</b>					
SALARIES	149,073	172,081	146,264	146,264	149,674
BENEFITS	62,151	75,022	80,468	80,468	77,380
OPERATING EXPENSES	105,223	105,029	116,484	116,484	116,484
CAPITAL OUTLAY	-	-	1,800	1,800	1,800
TOTAL EXPENDITURES	316,447	352,132	345,015	345,015	345,338
<b>PUBLIC SERVICE--COMMUNITY SERVICE</b>					
SALARIES	1,197	2,817	3,062	3,062	3,110
BENEFITS	2,700	1,906	620	620	654
OPERATING EXPENSES	95,676	119,027	101,954	101,954	101,454
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	99,572	123,749	105,636	105,636	105,219
<b>PUBLIC SERVICE--ALL OTHER</b>					
SALARIES	32,603	28,616	1,669	35,561	1,669
BENEFITS	3,093	2,651	355	3,846	355
OPERATING EXPENSES	62,052	21,330	7,276	16,740	7,276
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	97,748	52,598	9,300	56,147	9,300
<b>ACADEMIC SUPPORT</b>					
SALARIES	845,564	857,459	855,122	855,122	920,485
BENEFITS	373,538	372,750	384,834	384,834	463,856
OPERATING EXPENSES	1,078,169	914,143	939,823	955,723	995,658
CAPITAL OUTLAY	341,592	346,155	336,991	354,786	336,991
TOTAL EXPENDITURES	2,638,864	2,490,507	2,516,770	2,550,465	2,716,991
<b>STUDENT SERVICES</b>					
SALARIES	1,564,102	1,567,488	1,435,282	1,695,549	1,454,720
BENEFITS	652,830	687,185	598,732	740,541	676,921
OPERATING EXPENSES	691,649	729,851	577,542	764,429	581,770
CAPITAL OUTLAY	3,759	72,776	6,300	6,300	6,300
TOTAL EXPENDITURES	2,912,340	3,057,300	2,617,856	3,206,820	2,719,710
<b>INSTITUTIONAL SUPPORT</b>					
SALARIES	2,067,293	2,001,950	2,146,874	2,146,874	2,148,266
BENEFITS	897,048	858,925	908,387	908,387	955,985
OPERATING EXPENSES	1,727,021	1,570,310	1,851,690	1,851,690	1,917,434
CAPITAL OUTLAY	59,090	135,641	209,229	209,229	209,229
TOTAL EXPENDITURES	4,750,452	4,566,826	5,116,179	5,116,179	5,230,914
<b>OPERATION/MAINTENANCE PLANT</b>					
SALARIES	890,744	901,059	900,582	900,582	939,832
BENEFITS	432,386	442,959	456,601	456,601	511,800
OPERATING EXPENSES	932,591	918,566	997,760	997,760	1,085,590
CAPITAL OUTLAY	28,079	7,804	27,700	27,700	27,700
TOTAL EXPENDITURES	2,283,799	2,270,388	2,382,643	2,382,643	2,564,922

EXPENDITURES  
TOTAL CURRENT FUNDS

WCCC-03

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>SCHOLARSHIPS AND FELLOWSHIPS</b>					
SALARIES	-	4,722	-	5,797	-
BENEFITS	-	822	-	16	-
OPERATING EXPENSES	4,246,604	3,654,692	4,461,105	4,536,824	4,403,105
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	<u>4,246,604</u>	<u>3,660,235</u>	<u>4,461,105</u>	<u>4,542,637</u>	<u>4,403,105</u>
<b>SUB-TOTAL EXPENDITURES</b>	<b>27,069,395</b>	<b>24,835,092</b>	<b>26,998,909</b>	<b>28,047,223</b>	<b>27,853,840</b>
<b>EXPENDITURES BY SERIES:</b>					
SALARIES	12,156,769	11,045,567	11,912,789	12,356,145	12,084,315
BENEFITS	4,897,593	4,472,092	4,846,042	5,014,510	5,370,641
OPERATING EXPENSES	9,545,745	8,699,120	9,642,568	10,020,859	9,801,375
CAPITAL OUTLAY	469,288	618,314	597,510	655,710	597,510
TOTAL EXPENDITURES	<u>27,069,395</u>	<u>24,835,092</u>	<u>26,998,909</u>	<u>28,047,223</u>	<u>27,853,840</u>
MANDATORY TRANSFERS	50,000	50,000	50,000	50,000	50,000
NON-MANDATORY TRANSFERS	165,616	2,128,236	90,878	242,084	24,483
TOTAL TRANSFERS	<u>215,616</u>	<u>2,178,236</u>	<u>140,878</u>	<u>292,084</u>	<u>74,483</u>
<b>TOTAL PROGRAM EXP &amp; TRANSFERS</b>	<b><u>27,285,011</u></b>	<b><u>27,013,328</u></b>	<b><u>27,139,787</u></b>	<b><u>28,339,308</u></b>	<b><u>27,928,323</u></b>
<b>AUXILIARY ENTERPRISES</b>					
SALARIES	1,079,905	956,505	1,062,630	969,760	889,365
BENEFITS	447,084	419,264	508,170	430,089	470,232
OPERATING EXPENSES	2,670,191	1,976,039	2,795,435	2,193,740	2,593,844
CAPITAL OUTLAY	91,552	99,341	153,135	151,635	151,635
TOTAL EXPENDITURES	<u>4,288,732</u>	<u>3,451,150</u>	<u>4,519,370</u>	<u>3,745,223</u>	<u>4,105,076</u>
MANDATORY TRANSFERS	370,000	370,000	370,000	370,000	370,000
NON-MANDATORY TRANSFERS	-	-	-	-	-
TOTAL TRANSFERS	<u>370,000</u>	<u>370,000</u>	<u>370,000</u>	<u>370,000</u>	<u>370,000</u>
<b>TOTAL AUXILIARY EXP &amp; TRANSFERS</b>	<b><u>4,658,732</u></b>	<b><u>3,821,150</u></b>	<b><u>4,889,370</u></b>	<b><u>4,115,223</u></b>	<b><u>4,475,076</u></b>
<b>TOTAL CURRENT FUNDS EXP &amp; TRANSFERS</b>	<b><u>31,943,743</u></b>	<b><u>30,834,478</u></b>	<b><u>32,029,157</u></b>	<b><u>32,454,531</u></b>	<b><u>32,403,399</u></b>

BUDGET SUMMARY  
UNRESTRICTED OPERATING FUND

WCCC-21

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>REVENUE:</b>					
TUITION & FEES	4,584,524	4,290,058	4,676,158	4,676,158	4,494,340
STATE APPROPRIATIONS	14,552,114	12,693,709	13,400,911	13,400,911	14,247,795
LOCAL APPROPRIATIONS	3,967,785	3,875,385	3,880,094	3,880,094	3,890,779
SALES & SERVICES/EDUCTNL ACTIVITIES	2,850	5,045	3,000	3,000	3,000
OTHER SOURCES	62,256	80,437	69,250	69,250	54,250
TRANSFERS	5,975	5,370	13,000	13,000	13,000
<b>TOTAL OPERATING FUND REV &amp; OTHER</b>	<b><u>23,175,505</u></b>	<b><u>20,950,004</u></b>	<b><u>22,042,413</u></b>	<b><u>22,042,413</u></b>	<b><u>22,703,164</u></b>
<b>EXPENDITURES BY PROGRAM:</b>					
INSTRUCTION	9,101,303	7,654,552	9,128,555	9,137,276	9,440,533
INSTRUCTION-ABE,GED,ESL	67,390	51,905	54,410	54,410	56,368
INSTRUCTION-CONTINUING EDUCATION	316,447	352,132	345,015	345,015	345,338
PUBLIC SERVICE - COMMUNITY SERVICE	99,572	123,749	105,636	105,636	105,219
ACADEMIC SUPPORT	2,218,546	2,218,744	2,090,610	2,100,610	2,290,831
STUDENT SERVICES	2,411,082	2,468,393	2,547,856	2,550,086	2,649,710
INSTITUTIONAL SUPPORT	4,299,845	3,946,711	4,217,374	4,217,374	4,312,109
OPERATIONS & MAINTENANCE OF PLANT	2,278,619	2,264,699	2,374,143	2,374,143	2,556,422
SCHOLARSHIPS & FELLOWSHIPS	959,361	968,655	982,783	974,783	924,783
<b>TOTAL EXPENDITURES</b>	<b><u>21,752,165</u></b>	<b><u>20,049,542</u></b>	<b><u>21,846,383</u></b>	<b><u>21,859,334</u></b>	<b><u>22,681,314</u></b>
MANDATORY TRANSFERS	-	-	-	-	-
NON-MANDATORY TRANSFERS	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL OPERATING FUND EXP &amp; TRANSFERS</b>	<b><u>21,752,165</u></b>	<b><u>20,049,542</u></b>	<b><u>21,846,383</u></b>	<b><u>21,859,334</u></b>	<b><u>22,681,314</u></b>
<b>EXPENDITURES BY SERIES:</b>					
SALARIES	11,483,893	10,442,583	11,656,233	11,656,233	11,827,758
BENEFITS	4,706,457	4,297,051	4,778,661	4,778,662	5,303,260
OPERATING EXPENSES	5,166,106	4,957,100	5,042,348	5,055,298	5,181,155
CAPITAL EXPENSES	395,709	352,808	369,141	369,141	369,141
<b>TOTAL EXPENDITURES</b>	<b><u>21,752,165</u></b>	<b><u>20,049,542</u></b>	<b><u>21,846,383</u></b>	<b><u>21,859,334</u></b>	<b><u>22,681,314</u></b>
MANDATORY TRANSFERS	-	-	-	-	-
NON-MANDATORY TRANSFERS	-	1,961,698	-	-	(66,395)
<b>TOTAL TRANSFERS</b>	<b><u>-</u></b>	<b><u>1,961,698</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>(66,395)</u></b>
<b>TOTAL OPERATING FUND EXP &amp; TRANSFERS</b>	<b><u>21,752,165</u></b>	<b><u>22,011,240</u></b>	<b><u>21,846,383</u></b>	<b><u>21,859,334</u></b>	<b><u>22,614,919</u></b>
ANNUAL BALANCE	1,423,340	(1,061,236)	196,030	183,079	88,245

REVENUE  
UNRESTRICTED OPERATING FUND

WCCC-22

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>REVENUE:</b>					
<b>TUITION AND FEES</b>					
CREDIT TUITION, IN-STATE	2,073,692	1,905,674	2,130,809	2,130,809	1,946,431
CREDIT TUITION, OUT-STATE	553,000	566,048	568,644	568,644	584,822
CREDIT TUITION, WUE	880,252	890,874	922,505	922,505	909,488
CONTINUING EDUCATION	110,441	84,141	100,000	100,000	100,000
COMMUNITY SERVICES	92,807	49,579	86,200	86,200	85,600
COURSE FEES	657,158	595,862	650,000	650,000	650,000
MISCELLANEOUS STUDENT FEES	217,175	197,880	218,000	218,000	218,000
<b>TOTAL</b>	<u>4,584,524</u>	<u>4,290,058</u>	<u>4,676,158</u>	<u>4,676,158</u>	<u>4,494,340</u>
<b>STATE APPROPRIATIONS</b>					
STATE AID APPROPRIATION	12,236,216	10,841,192	11,121,864	11,121,864	11,646,741
SUPPLEMENTAL APPROPRIATION	2,315,898	1,852,516	2,279,047	2,279,047	2,601,054
OTHER	-	-	-	-	-
SALARY APPROPRIATION	-	-	-	-	-
<b>TOTAL</b>	<u>14,552,114</u>	<u>12,693,709</u>	<u>13,400,911</u>	<u>13,400,911</u>	<u>14,247,795</u>
<b>LOCAL APPROPRIATIONS</b>					
FOUR-MILL LEVY	3,581,089	3,479,461	3,491,094	3,491,094	3,486,779
MOTOR VEHICLE FEES	377,191	385,938	375,000	375,000	390,000
OTHER LOCAL REVENUE	9,505	9,985	14,000	14,000	14,000
<b>TOTAL</b>	<u>3,967,785</u>	<u>3,875,385</u>	<u>3,880,094</u>	<u>3,880,094</u>	<u>3,890,779</u>
<b>SALES/SERVICES-EDUCATIONAL ACTIVITIES</b>					
INSTRUCTION	2,850	5,045	3,000	3,000	3,000
RESEARCH	-	-	-	-	-
PUBLIC SERVICE	-	-	-	-	-
OTHER	-	-	-	-	-
<b>TOTAL</b>	<u>2,850</u>	<u>5,045</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
<b>OTHER SOURCES</b>					
GATE RECEIPTS	6,010	3,675	4,000	4,000	4,000
INVESTMENT INCOME	26,260	22,671	30,000	30,000	15,000
INTEREST ON STUDENT ACCTS	14,494	10,951	15,000	15,000	15,000
MISCELLANEOUS DEPOSITS	15,492	43,141	20,250	20,250	20,250
<b>TOTAL</b>	<u>62,256</u>	<u>80,437</u>	<u>69,250</u>	<u>69,250</u>	<u>54,250</u>
<b>TOTAL REVENUE</b>	<u>23,169,530</u>	<u>20,944,634</u>	<u>22,029,413</u>	<u>22,029,413</u>	<u>22,690,164</u>
<b>OTHER FUNDING SOURCES:</b>					
CARRYOVER	-	-	-	-	-
TRANSFERS	5,000	5,000	5,000	5,000	5,000
OTHER	975	370	8,000	8,000	8,000
<b>TOTAL OTHER</b>	<u>5,975</u>	<u>5,370</u>	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>
<b>TOTAL OPERATING FUND REVENUE &amp; OTHER</b>	<u>23,175,505</u>	<u>20,950,004</u>	<u>22,042,413</u>	<u>22,042,413</u>	<u>22,703,164</u>

EXPENDITURES  
UNRESTRICTED OPERATING FUND

WCCC-23

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>EXPENDITURES AND FUNDING, BY PROGRAM</b>					
<b>INSTRUCTION--ALL OTHER</b>					
SALARIES	6,250,179	5,205,682	6,245,584	6,245,584	6,287,524
BENEFITS	2,363,924	1,949,924	2,351,045	2,351,046	2,617,414
OPERATING EXPENSES	482,920	494,262	526,426	535,146	530,095
CAPITAL OUTLAY	4,279	4,684	5,500	5,500	5,500
TOTAL EXPENDITURES	<u>9,101,303</u>	<u>7,654,552</u>	<u>9,128,555</u>	<u>9,137,276</u>	<u>9,440,533</u>
<b>INSTRUCTION--ABE,GED,ESL</b>					
SALARIES	28,837	27,686	29,574	29,574	30,259
BENEFITS	27,212	13,747	13,761	13,761	15,034
OPERATING EXPENSES	11,341	10,472	11,075	11,075	11,075
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	<u>67,390</u>	<u>51,905</u>	<u>54,410</u>	<u>54,410</u>	<u>56,368</u>
<b>INSTRUCTION-CONTINUING EDUCATION</b>					
SALARIES	149,073	172,081	146,264	146,264	149,674
BENEFITS	62,151	75,022	80,468	80,468	77,380
OPERATING EXPENSES	105,223	105,029	116,484	116,484	116,484
CAPITAL EXPENSES	-	-	1,800	1,800	1,800
TOTAL EXPENDITURES	<u>316,447</u>	<u>352,132</u>	<u>345,015</u>	<u>345,015</u>	<u>345,338</u>
<b>PUBLIC SERVICE--COMMUNITY SERVICE</b>					
SALARIES	1,197	2,817	3,062	3,062	3,110
BENEFITS	2,700	1,906	620	620	654
OPERATING EXPENSES	95,676	119,027	101,954	101,954	101,454
CAPITAL EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	<u>99,572</u>	<u>123,749</u>	<u>105,636</u>	<u>105,636</u>	<u>105,219</u>
<b>ACADEMIC SUPPORT</b>					
SALARIES	840,116	851,169	846,647	846,647	912,010
BENEFITS	369,516	369,314	380,337	380,337	459,359
OPERATING EXPENSES	676,898	671,434	536,685	546,685	592,520
CAPITAL EXPENSES	332,016	326,828	326,941	326,941	326,941
TOTAL EXPENDITURES	<u>2,218,546</u>	<u>2,218,744</u>	<u>2,090,610</u>	<u>2,100,610</u>	<u>2,290,831</u>
<b>STUDENT SERVICES</b>					
SALARIES	1,285,382	1,335,660	1,407,282	1,407,282	1,426,720
BENEFITS	553,735	595,185	598,732	598,732	676,921
OPERATING EXPENSES	568,206	524,772	535,542	537,772	539,770
CAPITAL EXPENSES	3,759	12,776	6,300	6,300	6,300
TOTAL EXPENDITURES	<u>2,411,082</u>	<u>2,468,393</u>	<u>2,547,856</u>	<u>2,550,086</u>	<u>2,649,710</u>
<b>INSTITUTIONAL SUPPORT</b>					
SALARIES	2,043,546	1,952,119	2,085,738	2,085,738	2,087,129
BENEFITS	894,833	848,993	897,097	897,097	944,696
OPERATING EXPENSES	1,333,890	1,144,884	1,233,639	1,233,639	1,279,384
CAPITAL EXPENSES	27,576	716	900	900	900
TOTAL EXPENDITURES	<u>4,299,845</u>	<u>3,946,711</u>	<u>4,217,374</u>	<u>4,217,374</u>	<u>4,312,109</u>
<b>OPERATION/MAINTENANCE PLANT</b>					
SALARIES	885,563	895,370	892,082	892,082	931,332
BENEFITS	432,386	442,959	456,601	456,601	511,800
OPERATING EXPENSES	932,591	918,566	997,760	997,760	1,085,590
CAPITAL EXPENSES	28,079	7,804	27,700	27,700	27,700
TOTAL EXPENDITURES	<u>2,278,619</u>	<u>2,264,699</u>	<u>2,374,143</u>	<u>2,374,143</u>	<u>2,556,422</u>

EXPENDITURES  
UNRESTRICTED OPERATING FUND

WCCC-23

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
SCHOLARSHIPS AND FELLOWSHIPS					
OPERATING EXPENSES	959,361	968,655	982,783	974,783	924,783
CAPITAL EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	<u>959,361</u>	<u>968,655</u>	<u>982,783</u>	<u>974,783</u>	<u>924,783</u>
<b>TOTAL EXPENDITURES</b>	21,752,165	20,049,542	21,846,383	21,859,334	22,681,314
NON-MANDATORY TRANSFERS	-	1,961,698	-	-	(66,395)
<b>TOTAL EXPENSES &amp; TRANSFERS</b>	<b><u>21,752,165</u></b>	<b><u>22,011,240</u></b>	<b><u>21,846,383</u></b>	<b><u>21,859,334</u></b>	<b><u>22,614,919</u></b>
EXPENDITURES BY SERIES					
SALARIES	11,483,893	10,442,583	11,656,233	11,656,233	11,827,758
BENEFITS	4,706,457	4,297,051	4,778,661	4,778,662	5,303,260
OPERATING EXPENSES	5,166,106	4,957,100	5,042,348	5,055,298	5,181,155
CAPITAL EXPENSES	395,709	352,808	369,141	369,141	369,141
TOTAL EXPENDITURES	<u>21,752,165</u>	<u>20,049,542</u>	<u>21,846,383</u>	<u>21,859,334</u>	<u>22,681,314</u>

BUDGET SUMMARY  
UNRESTRICTED AUXILIARY FUND

WCCC-31

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>REVENUE:</b>					
STATE SUPL - HEALTH INSURANCE	209,574	208,143	254,058	212,411	243,300
SALES & SERVICES/AUXILIARY ENTERPRISES	4,596,961	3,714,081	4,636,945	4,035,845	4,111,627
OTHER SOURCES	<u>10,679</u>	<u>9,782</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
TOTAL REVENUE	<u>4,817,214</u>	<u>3,932,005</u>	<u>4,911,003</u>	<u>4,268,256</u>	<u>4,374,927</u>
<b>OTHER FUNDING SOURCES:</b>					
CARRYOVER	-	-	-	-	-
STUDENT FEES	62,551	74,955	84,500	84,500	84,500
TRANSFERS	94,000	94,000	94,000	94,000	94,000
OTHER	-	-	-	-	-
TOTAL OTHER	<u>156,551</u>	<u>168,955</u>	<u>178,500</u>	<u>178,500</u>	<u>178,500</u>
<b>TOTAL AUXILIARY FUND REVENUE &amp; OTHER</b>	<b><u>4,973,765</u></b>	<b><u>4,100,960</u></b>	<b><u>5,089,503</u></b>	<b><u>4,446,756</u></b>	<b><u>4,553,427</u></b>
<b>EXPENDITURES BY PROGRAM:</b>					
AUXILIARY ENTERPRISES, STUDENT	3,830,428	2,999,512	4,102,946	3,328,799	3,680,305
AUXILIARY ENTERPRISES, FACULTY/STAFF	<u>325,877</u>	<u>327,569</u>	<u>335,544</u>	<u>335,544</u>	<u>343,890</u>
TOTAL EXPENDITURES	4,156,305	3,327,081	4,438,489	3,664,343	4,024,195
MANDATORY TRANSFERS	370,000	370,000	370,000	370,000	370,000
NON-MANDATORY TRANSFERS	-	<u>1,250,000</u>	-	-	-
TOTAL TRANSFERS	<u>370,000</u>	<u>1,620,000</u>	<u>370,000</u>	<u>370,000</u>	<u>370,000</u>
<b>TOTAL AUXILIARY FUND EXP &amp; TRANSFERS</b>	<b><u>4,526,305</u></b>	<b><u>4,947,081</u></b>	<b><u>4,808,489</u></b>	<b><u>4,034,343</u></b>	<b><u>4,394,195</u></b>
<b>EXPENDITURES BY SERIES:</b>					
SALARIES	1,067,240	944,766	1,050,179	957,309	876,915
BENEFITS	447,084	419,264	508,170	430,089	470,232
OPERATING EXPENSES	2,670,191	1,976,039	2,795,435	2,193,740	2,593,844
CAPITAL OUTLAY	<u>91,552</u>	<u>99,341</u>	<u>153,135</u>	<u>151,635</u>	<u>151,635</u>
TOTAL EXPENDITURES BY SERIES	4,276,067	3,439,410	4,506,919	3,732,773	4,092,625
MANDATORY TRANSFERS	370,000	370,000	370,000	370,000	370,000
NON-MANDATORY TRANSFERS	-	<u>1,250,000</u>	-	-	-
TOTAL TRANSFERS	<u>370,000</u>	<u>1,620,000</u>	<u>370,000</u>	<u>370,000</u>	<u>370,000</u>
<b>TOTAL AUXILIARY FUND EXP &amp; TRANSFERS</b>	<b><u>4,646,067</u></b>	<b><u>5,059,410</u></b>	<b><u>4,876,919</u></b>	<b><u>4,102,773</u></b>	<b><u>4,462,625</u></b>
ANNUAL BALANCE	327,698	(958,450)	212,584	343,983	90,802

7-Jul-14

REVENUE  
UNRESTRICTED AUXILIARY FUND

WCCC-32

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>REVENUE:</b>					
STATE SUP - HEALTH INSURANCE	209,574	208,143	254,058	212,411	243,300
SALES/SERVICES--AUXILIARY ENTERPRISES					
RESIDENCE HALLS	1,454,047	1,414,570	1,445,150	1,445,150	1,445,150
FOOD SERVICE	1,385,051	1,326,095	1,386,325	1,386,325	1,496,607
TRAPPER VILLAGE APARTMENTS	90,281	88,717	97,625	97,625	97,625
TRAPPER VILLAGE WEST APARTMENTS	343,472	299,788	419,195	419,195	419,195
BOOKSTORE	719,397	57,891	660,600	59,500	25,000
CHILD CARE CENTER	91,506	67,278	104,000	104,000	104,000
STUDENT HEALTH SERVICES	2,400	3,086	1,500	1,500	1,500
STABLING	75,831	66,119	80,750	80,750	80,750
FITNESS CENTER	46,470	46,621	42,500	42,500	42,500
FOOD SERVICE - FIELD CAMP	69,688	95,940	104,000	104,000	104,000
PRINTING SERVICES	134,496	125,082	155,000	155,000	155,000
SUMMER CONFERENCES	133,039	77,056	101,700	101,700	101,700
COLLEGE FARM	6,000	5,160	5,600	5,600	5,600
LIVESTOCK	45,283	40,678	33,000	33,000	33,000
TOTAL SALES/SERVICES	<u>4,596,961</u>	<u>3,714,081</u>	<u>4,636,945</u>	<u>4,035,845</u>	<u>4,111,627</u>
<b>OTHER SOURCES</b>					
INVESTMENT INCOME	10,679	9,782	20,000	20,000	20,000
MISCELLANEOUS DEPOSITS	-	-	-	-	-
TOTAL OTHER	<u>10,679</u>	<u>9,782</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
TOTAL REVENUE	<u>4,817,214</u>	<u>3,932,005</u>	<u>4,911,003</u>	<u>4,268,256</u>	<u>4,374,927</u>
<b>OTHER FUNDING SOURCES:</b>					
CARRYOVER					
STUDENT FEES	62,551	74,955	84,500	84,500	84,500
TRANSFERS	94,000	94,000	94,000	94,000	94,000
OTHER	-	-	-	-	-
TOTAL OTHER	<u>156,551</u>	<u>168,955</u>	<u>178,500</u>	<u>178,500</u>	<u>178,500</u>
<b>TOTAL AUXILIARY FUND REVENUE &amp; OTHER</b>	<b><u>4,973,765</u></b>	<b><u>4,100,960</u></b>	<b><u>5,089,503</u></b>	<b><u>4,446,756</u></b>	<b><u>4,553,427</u></b>



EXPENDITURES  
UNRESTRICTED AUXILIARY FUND

WCCC-33

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>EXPENDITURES AND FUNDING, BY PROGRAM</b>					
<b>STUDENT--RESIDENCE HALLS</b>					
SALARIES	417,772	422,421	425,206	425,206	431,249
BENEFITS	200,524	207,997	216,406	216,406	228,304
OPERATING EXPENSES	451,140	527,575	634,570	634,570	657,956
CAPITAL OUTLAY	13,876	14,719	24,000	24,000	24,000
TOTAL EXPENDITURES	1,083,312	1,172,712	1,300,182	1,300,182	1,341,510
<b>STUDENT--FOOD SERVICE</b>					
SALARIES	66,886	83,067	85,661	85,661	9,018
BENEFITS	4,642	4,719	4,550	4,550	4,967
OPERATING EXPENSES	975,354	960,382	967,440	967,440	1,364,936
CAPITAL OUTLAY	4,320	14,553	38,000	38,000	38,000
TOTAL EXPENDITURES	1,051,202	1,062,722	1,095,651	1,095,651	1,416,921
<b>STUDENT--TRAPPER VILLAGE MAIN APTS</b>					
SALARIES	705	-	1,893	1,893	1,893
BENEFITS	54	-	115	115	115
OPERATING EXPENSES	20,994	26,786	43,487	43,487	43,704
CAPITAL OUTLAY	4,575	7,256	15,000	15,000	15,000
TOTAL EXPENDITURES	26,328	34,041	60,494	60,494	60,712
<b>STUDENT--TRAPPER VILLAGE WEST PATS</b>					
SALARIES	70,584	66,412	53,564	53,564	54,293
BENEFITS	46,176	47,018	45,915	45,915	50,387
OPERATING EXPENSES	134,881	168,483	233,544	233,544	234,327
CAPITAL OUTLAY	28,818	27,636	32,500	32,500	32,500
TOTAL EXPENDITURES	280,460	309,550	365,523	365,523	371,507
<b>STUDENT--BOOKSTORE</b>					
SALARIES	155,102	17,080	110,320	17,450	-
BENEFITS	59,431	2,291	80,432	2,350	-
OPERATING EXPENSES	786,536	(10,176)	632,275	30,580	9,686
CAPITAL OUTLAY	-	-	1,500	-	-
TOTAL EXPENDITURES	1,001,070	9,195	824,527	50,380	9,686
<b>STUDENT--CHILD CARE CENTER</b>					
SALARIES	133,179	123,782	139,606	139,606	141,199
BENEFITS	63,658	79,374	84,950	84,950	93,067
OPERATING EXPENSES	3,919	5,214	6,894	6,894	6,894
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	200,756	208,370	231,449	231,449	241,160
<b>STUDENT--STUDENT HEALTH SERVICES</b>					
SALARIES	46,375	43,593	55,800	55,800	56,244
BENEFITS	16,750	21,546	19,290	19,290	31,558
OPERATING EXPENSES	7,055	7,744	13,190	13,190	12,897
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	70,180	72,883	88,281	88,281	100,699
<b>STUDENT--STABLING</b>					
SALARIES	21,955	20,865	21,940	21,940	22,221
BENEFITS	7,853	7,512	7,836	7,836	8,519
OPERATING EXPENSES	41,316	49,400	53,560	53,560	53,560
CAPITAL OUTLAY	318	338	1,000	1,000	1,000
TOTAL EXPENDITURES	71,441	78,115	84,336	84,336	85,300
<b>STUDENT--FITNESS CENTER</b>					
SALARIES	30,324	31,782	21,500	21,500	21,785
BENEFITS	1,247	1,228	918	918	940
OPERATING EXPENSES	6,074	3,508	5,950	5,950	5,950
CAPITAL OUTLAY	8,033	15,407	24,135	24,135	24,135
TOTAL EXPENDITURES	45,678	51,925	52,503	52,503	52,810

EXPENDITURES  
UNRESTRICTED AUXILIARY FUND

WCCC-33

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>FACULTY/STAFF--FIELD CAMP FOOD SERVICE</b>					
SALARIES	33,391	41,969	38,567	38,567	41,862
BENEFITS	7,835	8,519	8,594	8,594	9,811
OPERATING EXPENSES	58,264	55,169	57,525	57,525	56,933
CAPITAL OUTLAY	1,706	1,312	1,000	1,000	1,000
TOTAL EXPENDITURES	101,196	106,968	105,686	105,686	109,607
<b>FACULTY/STAFF--PRINTING SERVICES</b>					
SALARIES	74,873	75,644	76,122	76,122	77,150
BENEFITS	37,796	38,044	37,636	37,636	41,033
OPERATING EXPENSES	54,755	42,462	71,600	71,600	71,600
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	167,425	156,151	185,358	185,358	189,783
<b>FACULTY/STAFF--SUMMER CONFERENCES</b>					
SALARIES	16,094	18,150	20,000	20,000	20,000
BENEFITS	1,117	1,016	1,530	1,530	1,530
OPERATING EXPENSES	102,551	93,163	46,900	46,900	46,900
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	119,762	112,329	68,430	68,430	68,430
<b>FACULTY/STAFF--COLLEGE FARM</b>					
SALARIES	-	-	-	-	-
BENEFITS	-	-	-	-	-
OPERATING EXPENSES	1,603	4,480	1,500	1,500	1,500
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	1,603	4,480	1,500	1,500	1,500
<b>FACULTY/STAFF--LIVESTOCK</b>					
SALARIES	-	-	-	-	-
BENEFITS	-	-	-	-	-
OPERATING EXPENSES	25,749	41,850	27,000	27,000	27,000
CAPITAL OUTLAY	29,905	18,120	16,000	16,000	16,000
TOTAL EXPENDITURES	55,654	59,970	43,000	43,000	43,000
SUB-TOTAL EXPENDITURES	4,276,067	3,439,410	4,506,919	3,732,773	4,092,625
MANDATORY TRANSFERS	370,000	370,000	370,000	370,000	370,000
NON-MANDATORY TRANSFERS	-	1,250,000	-	-	-
TOTAL TRANSFERS	370,000	1,620,000	370,000	370,000	370,000
<b>TOTAL AUXILIARY FUND EXP &amp; TRANSFERS</b>	<b>4,646,067</b>	<b>5,059,410</b>	<b>4,876,919</b>	<b>4,102,773</b>	<b>4,462,625</b>
<b>EXPENDITURES BY SERIES:</b>					
SALARIES	1,067,240	944,766	1,050,179	957,309	876,915
BENEFITS	447,084	419,264	508,170	430,089	470,232
OPERATING EXPENSES	2,670,191	1,976,039	2,795,435	2,193,740	2,593,844
CAPITAL OUTLAY	91,552	99,341	153,135	151,635	151,635
TOTAL EXPENDITURES BY SERIES	4,276,067	3,439,410	4,506,919	3,732,773	4,092,625

BUDGET SUMMARY  
UNRESTRICTED ONE-MILL FUND

WCCC-41

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>REVENUE:</b>					
LOCAL APPROPRIATIONS	988,886	966,040	966,774	966,774	970,695
INTEREST AND OTHER	10,628	9,808	10,000	10,000	10,000
<b>TOTAL 1-MIL REVENUE</b>	<b>999,514</b>	<b>975,848</b>	<b>976,774</b>	<b>976,774</b>	<b>980,695</b>
<b>EXPENDITURES BY PROGRAM:</b>					
INSTRUCTION	-	-	-	-	-
PUBLIC SERVICE	-	-	-	-	-
ACADEMIC SUPPORT	7,008	7,591	8,260	8,260	8,260
STUDENT SERVICES	-	-	-	-	-
INSTITUTIONAL SUPPORT	416,948	535,857	808,326	808,326	828,326
SCHOLARSHIPS & FELLOWSHIPS	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>423,956</b>	<b>543,448</b>	<b>816,586</b>	<b>816,586</b>	<b>836,586</b>
MANDATORY TRANSFERS	50,000	50,000	50,000	50,000	50,000
NON-MANDATORY TRANSFERS	85,500	85,500	85,500	85,500	85,500
<b>TOTAL TRANSFERS</b>	<b>135,500</b>	<b>135,500</b>	<b>135,500</b>	<b>135,500</b>	<b>135,500</b>
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>559,456</b>	<b>678,948</b>	<b>952,086</b>	<b>952,086</b>	<b>972,086</b>
<b>EXPENDITURES BY SERIES:</b>					
SALARIES	20,476	21,625	32,673	32,673	32,673
BENEFITS	2,335	1,737	3,210	3,210	3,210
OPERATING EXPENSES	384,289	418,108	589,103	589,103	609,103
CAPITAL OUTLAY	16,856	101,978	191,600	191,600	191,600
<b>TOTAL EXPENDITURES BY SERIES</b>	<b>423,956</b>	<b>543,448</b>	<b>816,586</b>	<b>816,586</b>	<b>836,586</b>
MANDATORY TRANSFERS	50,000	50,000	50,000	50,000	50,000
NON-MANDATORY TRANSFERS	85,500	85,500	85,500	85,500	85,500
<b>TOTAL TRANSFERS</b>	<b>135,500</b>	<b>135,500</b>	<b>135,500</b>	<b>135,500</b>	<b>135,500</b>
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>559,456</b>	<b>678,948</b>	<b>952,086</b>	<b>952,086</b>	<b>972,086</b>
ANNUAL BALANCE	440,059	296,900	24,688	24,688	8,609

REVENUE  
UNRESTRICTED ONE-MILL FUND

WCCC-42

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>REVENUE:</b>					
LOCAL APPROPRIATIONS					
MILL LEVY					
OPTIONAL MILL	895,275	869,869	872,774	872,774	871,695
MOTOR VEHICLE FEES	91,235	93,675	90,000	90,000	95,000
OTHER LOCAL REVENUE	2,376	2,496	4,000	4,000	4,000
INVESTMENT INCOME	10,628	9,808	10,000	10,000	10,000
TOTAL	999,514	975,848	976,774	976,774	980,695
 OTHER FUNDING SOURCES:					
CARRYOVER					
TRANSFERS					
OTHER					
TOTAL OTHER	-	-	-	-	-
 <b>TOTAL REVENUE AND OTHER</b>	<b>999,514</b>	<b>975,848</b>	<b>976,774</b>	<b>976,774</b>	<b>980,695</b>

EXPENDITURES  
UNRESTRICTED ONE-MILL FUND

WCCC-43

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>EXPENDITURES AND FUNDING, BY PROGRAM</b>					
INSTRUCTION	-	-	-	-	-
SALARIES	-	-	-	-	-
BENEFITS	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
PUBLIC SERVICE	-	-	-	-	-
SALARIES	-	-	-	-	-
BENEFITS	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ACADEMIC SUPPORT					
SALARIES	1,500	1,000	-	-	-
BENEFITS	119	83	-	-	-
OPERATING EXPENSES	5,388	6,508	8,260	8,260	8,260
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	<u>7,008</u>	<u>7,591</u>	<u>8,260</u>	<u>8,260</u>	<u>8,260</u>
STUDENT SERVICES	-	-	-	-	-
SALARIES	-	-	-	-	-
BENEFITS	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INSTITUTIONAL SUPPORT					
SALARIES	18,976	20,625	32,673	32,673	32,673
BENEFITS	2,216	1,655	3,210	3,210	3,210
OPERATING EXPENSES	378,900	411,599	580,843	580,843	600,843
CAPITAL OUTLAY	16,856	101,978	191,600	191,600	191,600
TOTAL EXPENDITURES	<u>416,948</u>	<u>535,857</u>	<u>808,326</u>	<u>808,326</u>	<u>828,326</u>
SCHOLARSHIPS AND FELLOWSHIPS					
OPERATING EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SUB-TOTAL EXPENDITURES</b>	<b>423,956</b>	<b>543,448</b>	<b>816,586</b>	<b>816,586</b>	<b>836,586</b>
MANDATORY TRANSFERS	50,000	50,000	50,000	50,000	50,000
NONMANDATORY TRANSFERS	85,500	85,500	85,500	85,500	85,500
TOTAL TRANSFERS	<u>135,500</u>	<u>135,500</u>	<u>135,500</u>	<u>135,500</u>	<u>135,500</u>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b><u>559,456</u></b>	<b><u>678,948</u></b>	<b><u>952,086</u></b>	<b><u>952,086</u></b>	<b><u>972,086</u></b>
<b>EXPENDITURES BY SERIES:</b>					
SALARIES	20,476	21,625	32,673	32,673	32,673
BENEFITS	2,335	1,737	3,210	3,210	3,210
OPERATING EXPENSES	384,289	418,108	589,103	589,103	609,103
CAPITAL OUTLAY	16,856	101,978	191,600	191,600	191,600
TOTAL EXPENDITURES	<u>423,956</u>	<u>543,448</u>	<u>816,586</u>	<u>816,586</u>	<u>836,586</u>

BUDGET SUMMARY  
RESTRICTED CURRENT FUNDS

WCCC-61

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>REVENUE:</b>					
FEDERAL GRANTS AND CONTRACTS	3,342,839	2,947,428	2,835,870	3,825,911	2,835,870
STATE GRANTS AND CONTRACTS	1,144,651	883,101	990,000	1,172,991	990,000
STATE SUPPL INSURANCE	21,840	18,673	20,000	20,000	20,000
LOCAL GRANTS AND CONTRACTS	-	-	-	-	-
PRIVATE GIFTS/GRANTS/CONTRACTS	444,186	479,736	376,540	377,040	376,540
ENDOWMENT INCOME	15,218	24,331	15,000	15,000	15,000
<b>TOTAL REVENUE</b>	<b>4,968,735</b>	<b>4,353,270</b>	<b>4,237,409</b>	<b>5,410,941</b>	<b>4,237,409</b>
<b>OTHER FUNDING SOURCES:</b>					
CARRYOVER	16,378	-	28,100	47,800	25,000
TRANSFERS	88,053	79,035	70,000	70,000	70,000
OTHER	9,408	8,340	9,382	9,382	9,400
<b>TOTAL OTHER</b>	<b>113,838</b>	<b>87,375</b>	<b>107,482</b>	<b>127,182</b>	<b>104,400</b>
<b>TOTAL RESTRICTED FUND REVENUE &amp; OTHER</b>	<b><u>5,082,573</u></b>	<b><u>4,440,645</u></b>	<b><u>4,344,891</u></b>	<b><u>5,538,123</u></b>	<b><u>4,341,809</u></b>
<b>EXPENDITURES BY PROGRAM:</b>					
INSTRUCTION	554,876	554,900	261,440	549,995	261,440
PUBLIC SERVICE	97,748	52,598	9,300	56,147	9,300
ACADEMIC SUPPORT	413,310	264,172	417,900	441,595	417,900
STUDENT SERVICES	501,258	588,907	70,000	656,734	70,000
INSTITUTIONAL SUPPORT	33,660	84,257	90,479	90,479	90,479
OPERATING & MAINTENANCE	5,180	5,689	8,500	8,500	8,500
SCHOLARSHIPS & FELLOWSHIPS	3,287,242	2,691,580	3,478,322	3,567,853	3,478,322
<b>TOTAL EXPENDITURES</b>	<b>4,893,275</b>	<b>4,242,102</b>	<b>4,335,941</b>	<b>5,371,303</b>	<b>4,335,941</b>
AUXILIARY Federal Workstudy	12,665	11,739	12,451	12,451	12,451
MANDATORY TRANSFERS	-	-	-	-	-
NON-MANDATORY TRANSFERS	80,116	81,038	5,378	156,584	5,378
<b>TOTAL TRANSFERS</b>	<b>80,116</b>	<b>81,038</b>	<b>5,378</b>	<b>156,584</b>	<b>5,378</b>
<b>TOTAL RESTRICTED FUNDS EXP &amp; TRANSFERS</b>	<b><u>4,986,055</u></b>	<b><u>4,334,879</u></b>	<b><u>4,353,769</u></b>	<b><u>5,540,339</u></b>	<b><u>4,353,769</u></b>
<b>EXPENDITURES BY SERIES:</b>					
SALARIES	665,064	593,098	236,334	679,690	236,334
BENEFITS	188,802	173,304	64,171	232,638	64,171
OPERATING EXPENSES	3,995,351	3,323,913	4,011,117	4,376,458	4,011,117
CAPITAL OUTLAY	56,723	163,527	36,769	94,968	36,769
<b>TOTAL EXPENDITURES</b>	<b>4,905,940</b>	<b>4,253,841</b>	<b>4,348,391</b>	<b>5,383,754</b>	<b>4,348,391</b>
MANDATORY TRANSFERS	-	-	-	-	-
NON-MANDATORY TRANSFERS	80,116	81,038	5,378	156,584	5,378
<b>TOTAL TRANSFERS</b>	<b>80,116</b>	<b>81,038</b>	<b>5,378</b>	<b>156,584</b>	<b>5,378</b>
<b>TOTAL RESTRICTED FUNDS EXP &amp; TRANSFERS</b>	<b><u>4,986,055</u></b>	<b><u>4,334,879</u></b>	<b><u>4,353,769</u></b>	<b><u>5,540,339</u></b>	<b><u>4,353,769</u></b>
ANNUAL BALANCE	96,517	105,765	(8,878)	(2,216)	(11,960)

REVENUE  
RESTRICTED CURRENT FUNDS

WCCC-62

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>REVENUE:</b>					
FEDERAL GRANTS AND CONTRACTS	3,342,839	2,947,428	2,835,870	3,825,911	2,835,870
STATE GRANTS AND CONTRACTS	1,144,651	883,101	990,000	1,172,991	990,000
STATE SUPPL INSURANCE	21,840	18,673	20,000	20,000	20,000
LOCAL GRANTS AND CONTRACTS BOCES/BOCHES					
PRIVATE GIFTS/GRANTS/CONTRACTS	444,186	479,736	376,540	377,040	376,540
ENDOWMENT INCOME	15,218	24,331	15,000	15,000	15,000
TOTAL REVENUE	<u>4,968,735</u>	<u>4,353,270</u>	<u>4,237,409</u>	<u>5,410,941</u>	<u>4,237,409</u>
<b>OTHER FUNDING SOURCES:</b>					
CARRYOVER	16,378	-	28,100	47,800	25,000
TRANSFERS	88,053	79,035	70,000	70,000	70,000
OTHER	9,408	8,340	9,382	9,382	9,400
TOTAL OTHER	<u>113,838</u>	<u>87,375</u>	<u>107,482</u>	<u>127,182</u>	<u>104,400</u>
<b>TOTAL RESTRICTED FUNDS REVENUE AND OTHER</b>	<b><u>5,082,573</u></b>	<b><u>4,440,645</u></b>	<b><u>4,344,891</u></b>	<b><u>5,538,123</u></b>	<b><u>4,341,809</u></b>

EXPENDITURES  
RESTRICTED CURRENT FUNDS

WCCC-63

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>EXPENDITURES AND FUNDING, BY PROGRAM</b>					
<b>INSTRUCTION--ALL OTHER</b>					
SALARIES	327,176	276,008	148,776	292,176	148,776
BENEFITS	82,712	66,201	51,240	74,391	51,240
OPERATING EXPENSES	112,499	161,438	51,433	133,034	51,433
CAPITAL OUTLAY	32,489	51,252	9,990	50,395	9,990
TOTAL EXPENDITURES	554,876	554,900	261,440	549,995	261,440
<b>PUBLIC SERVICE--ALL OTHER</b>					
SALARIES	32,603	28,616	1,669	35,561	1,669
BENEFITS	3,093	2,651	355	3,846	355
OPERATING EXPENSES	62,052	21,330	7,276	16,740	7,276
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	97,748	52,598	9,300	56,147	9,300
<b>ACADEMIC SUPPORT</b>					
SALARIES	3,948	5,290	8,475	8,475	8,475
BENEFITS	3,903	3,353	4,497	4,497	4,497
OPERATING EXPENSES	395,883	236,201	394,878	400,778	394,878
CAPITAL OUTLAY	9,576	19,327	10,050	27,845	10,050
TOTAL EXPENDITURES	413,310	264,172	417,900	441,595	417,900
<b>STUDENT SERVICES</b>					
SALARIES	278,720	231,828	28,000	288,267	28,000
BENEFITS	99,094	92,000	-	141,809	-
OPERATING EXPENSES	123,443	205,079	42,000	226,658	42,000
CAPITAL OUTLAY	-	60,000	-	-	-
TOTAL EXPENDITURES	501,258	588,907	70,000	656,734	70,000
<b>INSTITUTIONAL SUPPORT</b>					
SALARIES	4,771	29,206	28,463	28,463	28,463
BENEFITS	-	8,277	8,079	8,079	8,079
OPERATING EXPENSES	14,231	13,827	37,208	37,208	37,208
CAPITAL OUTLAY	14,657	32,947	16,729	16,729	16,729
TOTAL EXPENDITURES	33,660	84,257	90,479	90,479	90,479
<b>OPERATION/MAINTENANCE PLANT</b>					
SALARIES	5,180	5,689	8,500	8,500	8,500
BENEFITS	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-
CAPITAL EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	5,180	5,689	8,500	8,500	8,500
<b>SCHOLARSHIPS AND FELLOWSHIPS</b>					
SALARIES	-	4,722	-	5,797	-
BENEFITS	-	822	-	16	-
OPERATING EXPENSES	3,287,242	2,686,037	3,478,322	3,562,041	3,478,322
CAPITAL EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	3,287,242	2,691,580	3,478,322	3,567,853	3,478,322
<b>AUXILIARY Federal Workstudy</b>					
SALARIES	12,665	11,739	12,451	12,451	12,451
BENEFITS	-	-	-	-	-
TOTAL EXPENDITURES	12,665	11,739	12,451	12,451	12,451
<b>SUB-TOTAL EXPENDITURES</b>					
	4,905,940	4,253,841	4,348,391	5,383,754	4,348,391
<b>MANDATORY TRANSFERS</b>					
NON-MANDATORY TRANSFERS	80,116	81,038	5,378	156,584	5,378
TOTAL TRANSFERS	80,116	81,038	5,378	156,584	5,378
<b>TOTAL RESTRICTED FUNDS EXP &amp; TRANSFER</b>	<b>4,986,055</b>	<b>4,334,879</b>	<b>4,353,769</b>	<b>5,540,339</b>	<b>4,353,769</b>



BUDGET SUMMARY  
PLANT FUNDS

WCCC-04

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>REVENUE:</b>					
STUDENT FEES	-	205,324	230,000	230,000	205,000
FEDERAL APPROPRIATIONS	-	-	-	-	-
STATE APPROPRIATIONS	1,498,944	508,316	502,876	502,876	1,092,801
INVESTMENT INCOME	23,154	9,263	19,000	19,000	19,000
OTHER	589,804	-	-	-	-
<b>TOTAL REVENUE</b>	<b>2,111,901</b>	<b>722,903</b>	<b>751,876</b>	<b>751,876</b>	<b>1,316,801</b>
<b>OTHER FUNDING SOURCES:</b>					
CARRYOVER	-	-	-	-	-
BORROWINGS	-	400,000	2,000,000	2,000,000	700,000
TRANSFERS	420,000	3,670,000	2,420,000	2,420,000	420,000
OTHER	(3,503)	24,432	-	-	-
<b>TOTAL OTHER</b>	<b>416,497</b>	<b>4,094,432</b>	<b>4,420,000</b>	<b>4,420,000</b>	<b>1,120,000</b>
<b>TOTAL PLANT FUNDS REVENUE &amp; OTHER</b>	<b>2,528,398</b>	<b>4,817,335</b>	<b>5,171,876</b>	<b>5,171,876</b>	<b>2,436,801</b>
<b>EXPENDITURES BY PROGRAM:</b>					
REMODELING	1,877,695	4,273,982	4,640,000	4,640,000	1,600,000
OTHER	420,000	421,010	670,000	670,000	620,000
<b>TOTAL EXPENDITURES</b>	<b>2,297,695</b>	<b>4,694,992</b>	<b>5,310,000</b>	<b>5,310,000</b>	<b>2,220,000</b>
MANDATORY TRANSFERS	-	-	-	-	-
NON-MANDATORY TRANSFERS	116,562	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>116,562</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PLANT FUNDS EXP. &amp; TRANSFERS</b>	<b>2,414,257</b>	<b>4,694,992</b>	<b>5,310,000</b>	<b>5,310,000</b>	<b>2,220,000</b>
ANNUAL BALANCE	114,141	122,344	(138,124)	(138,124)	216,801

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REVENUE PLANT FUNDS	WCCC-05				
	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
REVENUE:					
STUDENT FEES	-	205,324	230,000	230,000	205,000
DEBT SERVICE	-	-	-	-	-
FEDERAL APPROPRIATIONS	-				
STATE APPROPRIATIONS					
SUPPLEMENTAL APPROPRIATION	1,295,614	113,398	296,011	296,011	880,481
MINERAL SEVERANCE	203,330	394,918	206,865	206,865	212,320
INVESTMENT INCOME	23,154	9,263	19,000	19,000	19,000
OTHER	589,804	-	-	-	-
TOTAL REVENUE	2,111,901	722,903	751,876	751,876	1,316,801
OTHER FUNDING SOURCES:					
CARRYOVER	-	-			
BORROWINGS					
EXTERNAL AGENCIES	-	400,000	-	-	700,000
OTHER FUNDS	-	-	2,000,000	2,000,000	-
TRANSFERS	420,000	3,670,000	2,420,000	2,420,000	420,000
OTHER	(3,503)	24,432	-	-	-
TOTAL OTHER	416,497	4,094,432	4,420,000	4,420,000	1,120,000
<b>TOTAL PLANT FUNDS REVENUE &amp; OTHER</b>	<b>2,528,398</b>	<b>4,817,335</b>	<b>5,171,876</b>	<b>5,171,876</b>	<b>2,436,801</b>

EXPENDITURES PLANT FUNDS	WCCC-06				
	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>EXPENDITURES BY PROGRAM</b>					
REMODELING					
CAPITAL OUTLAY	1,877,695	4,273,982	4,640,000	4,640,000	1,600,000
OTHER	-	1,010	250,000	250,000	200,000
TOTAL EXPENDITURES	<u>1,877,695</u>	<u>4,274,992</u>	<u>4,890,000</u>	<u>4,890,000</u>	<u>1,800,000</u>
OTHER					
SALARIES	43,975	12,001	-	-	-
BENEFITS	3,364	918	-	-	-
OPERATING EXPENSE	81,676	80,025	-	-	-
OTHER	420,000	420,000	420,000	420,000	420,000
TOTAL EXPENDITURES	<u>549,016</u>	<u>512,944</u>	<u>420,000</u>	<u>420,000</u>	<u>420,000</u>
SUB-TOTAL EXPENDITURES	2,426,710	4,787,936	5,310,000	5,310,000	2,220,000
MANDATORY TRANSFERS	116,562	-	-	-	-
NON-MANDATORY TRANSFERS	-	-	-	-	-
TOTAL TRANSFERS	<u>116,562</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL PLANT EXP AND TRANSFERS</b>	<b><u>2,543,272</u></b>	<b><u>4,787,936</u></b>	<b><u>5,310,000</u></b>	<b><u>5,310,000</u></b>	<b><u>2,220,000</u></b>

7-Jul-14

BUDGET SUMMARY  
**ENDOWMENT FUNDS**

WCCC-07

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>REVENUE:</b>					
ENDOWMENT REVENUES	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-
<b>OTHER FUNDING SOURCES:</b>					
CARRYOVER	-	-	-	-	-
TRANSFERS	-	-	-	-	-
OTHER	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-
<b>TOTAL ENDOWMENT REVENUE &amp; OTHER</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES BY PROGRAM:</b>					
ENDOWED SCHOLARSHIPS AND TECHNOLOGY	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
MANDATORY TRANSFERS	-	-	-	-	-
NON-MANDATORY TRANSFERS	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
<b>TOTAL ENDOWMENT EXP. &amp; TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
ANNUAL BALANCE	-	-	-	-	-

7-Jul-14

REVENUE  
**ENDOWMENT FUNDS**

WCCC-08

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>REVENUE:</b>					
INVESTMENT INCOME	-	-	-	-	-
HATHAWAY ENDOWED CHAIR	-	-	-	-	-
CHALLENGE MATCH APPROPRIATION	-	-	-	-	-
<b>TOTAL REVENUE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FUNDING SOURCES:</b>					
CARRYOVER	-	-	-	-	-
TRANSFERS	-	-	-	-	-
OTHER	-	-	-	-	-
<b>TOTAL OTHER</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ENDOWMENT REVENUE &amp; OTHER</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

EXPENDITURES  
**ENDOWMENT FUNDS**

WCCC-09

	FINAL ACTUAL 2012-2013	YTD ACTUAL 2013-2014	ADOPTED BUDGET 2013-2014	ADJUSTED BUDGET 2013-2014	APPROVED BUDGET 2014-2015
<b>EXPENDITURES BY PROGRAM</b>					
SALARIES	-	-	-	-	-
BENEFITS	-	-	-	-	-
OPERATING EXPENSE	-	-	-	-	-
OTHER	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
MANDATORY TRANSFERS	-	-	-	-	-
NON-MANDATORY TRANSFERS	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ENDOWMENT EXP. AND TRANSFERS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

7-Jul-14

**BOND ISSUE SUMMARY  
REVENUE BONDS**

WCCC-11

NAME OF ISSUE	ISSUE DATE	DATE DUE	INTEREST RATE	AMOUNT OF ISSUE	BALANCE OUTSTANDING JUNE 30, 2011	BOND RETIREMENT THIS PERIOD	INTEREST DUE THIS PERIOD
Lease Revenue Bonds	2009	7/2009		6,000,000	5,204,374	171,372	264,504
<b>TOTAL REQUIRED</b>				<u>6,000,000</u>	<u>5,204,374</u>	<u>171,372</u>	<u>264,504</u>

07-Jul-14

STATEMENT OF BORROWING CAPACITY  
July 1, 2014

Assessed Valuation of Park County for Budget Year (Estimated)	858,968,457
Debit Limit 4% of Assessed Valuation	34,358,738
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	<u>34,358,738</u>