Community College District's Budget

FOR

Fiscal Year Beginning July 1, 2018 and Ending June 30, 2019

NORTHWEST COLLEGE

To be voted on by
The Northwest College Board of Trustees July 9, 2018

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 2018-2019 DRAFT BUDGET

Presented herein is the draft annual budget for Northwest College, State of Wyoming for fiscal year 2019. This budget is for the first year of the 2019-2020 biennium.

Budget Planning linked to Strategic Planning and Student Success Initiatives

The Mission of Northwest College and our Vision 2020 strategic plan provide the foundation for the budget planning process. The strategic initiatives of experience, connections, and environment, using the underlying key performance indicators, focuses the College resources during the budget process. The Board of Trustees also support the Mission and Vision and further focus resources with oversight and approval as part of each new fiscal budget.

Fiscal 2019 marks the start of a new biennium but the continued reality of budget reductions and low mill levies still exist throughout the state. For Northwest College, this new reality resulted in continued analysis and prioritization of needs within every department. Fortunately the budgeting process continued to encourage a shared governance effort comprised of faculty, staff and administration. Budget manager meetings focused on educating, collaboration, and hands on work using historical review and zero based budget worksheets.

During these sessions, consideration was given for several items using the guidelines that were established by the College with input from campus members and the Board Finance Committee. They were:

- Academic and Student Service programs – No elimination of programs or services.
- Competitive and Co-Curricular Activities – No elimination of existing activities.
- Compensation – A minimum 1% increase to total compensation.
- Early Retirement / Special offerings – No special offerings provided for early retirements.
- Employee Retirement shift – Consider the effects of retirement shift on employees.
- Open positions – Potentially hold open positions while state economies stabilize.
- Program Fund endowments – Review budget lines to increase Foundation utilization.
- Reserves – Reserve utilization may be considered while assessment models are finalized and strategic investments are considered.
- FY2019 Carryover – Carryover savings may be utilized to allow for the completion of assessment work. Results will be used to align future funding decisions with the mission and strategic plan.

The following examples reflect the application of these guidelines in the FY 2019 budgeting process:

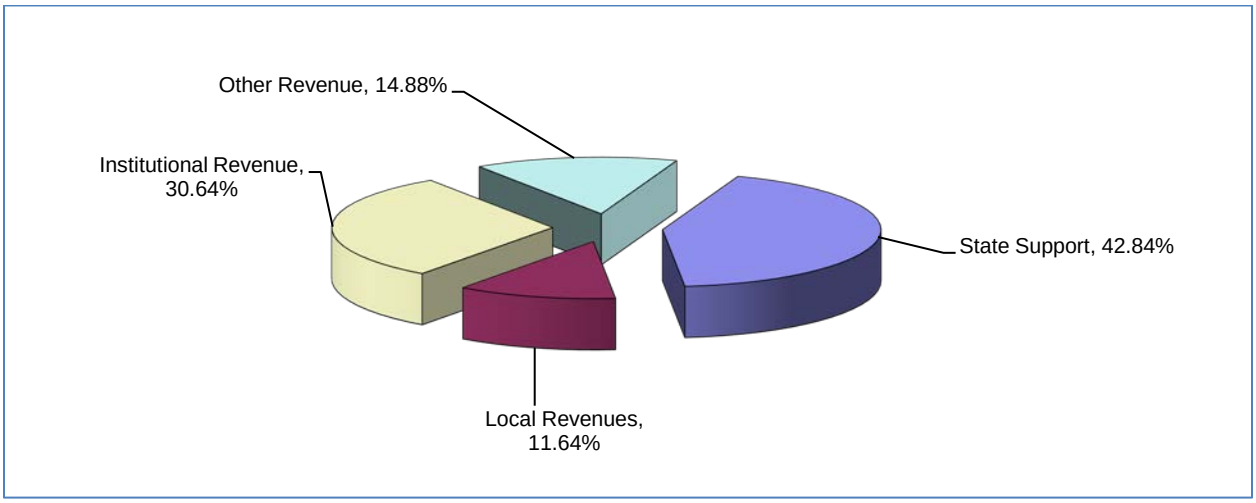
- A comprehensive plan was developed to address employee compensation.
- No academic or student services programs were reduced.
- No competitive or co-curricular programs were reduced.
- Title IX, student health and wellness, and student academic support, continue to be areas of focus for continued student success.
- Continued focus on long term planning for all aspects of campus using data based decision making through consultations, assessment and prioritization.

REVENUE OUTLOOK

Current Funds

Current funds include unrestricted operating funds (including community service and continuing education), auxiliary funds, one-mill funds, and restricted current funds. Budgets are presented as balanced with strategic use of surplus balances transferred to reserves or prior carry over balances used for budgeted deficits.

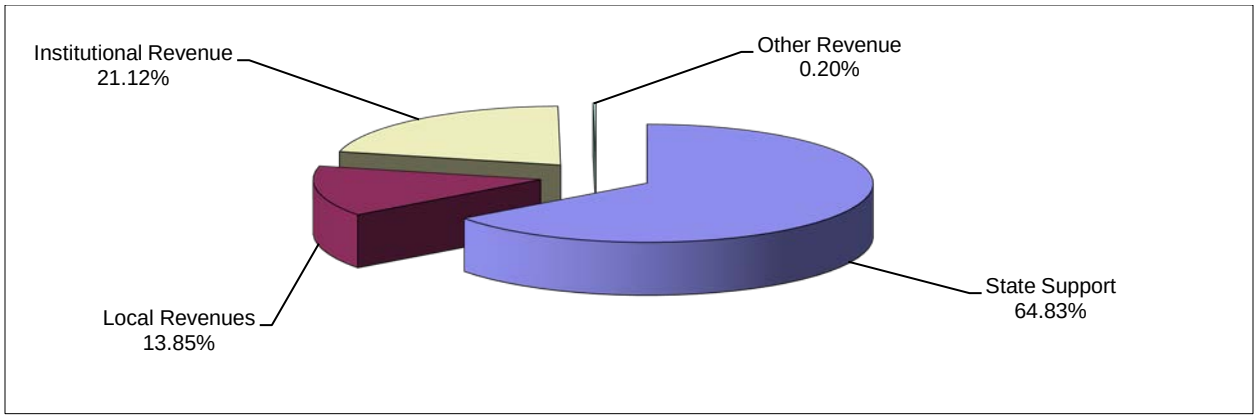
Current fund revenues are subdivided into four categories of sources; state support (general and area specific support and ABE/GED/ESL), local revenue (four-mill, motor vehicle, and one-mill levy), institutional revenue (tuition, fees, and auxiliary revenues), and other revenue (gate receipts, investment income, misc. deposits, restricted revenue, and carryover). The percentages from each of these categories for the FY2019 budget are listed below:



Unrestricted Operating Fund

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

As a part of the current funds, operating fund revenues are also subdivided into four categories of sources; state support (general and area specific support and ABE/GED/ESL), local revenue (four-mill and motor vehicle), institutional revenue (tuition and fees), and other revenue (gate receipts, investment income, misc. deposits, restricted revenue, and carryover). The percentages from each of these categories for the FY2019 budget are listed below:



Unrestricted Revenue

We are anticipating a slight decrease in our block State appropriation of approximately $68,000 compared to the decrease of over $1,600,000 for FY2017. We will not budget for recalibration/redistribution monies as they are unknown at this time. In addition to our block State appropriation we receive additional State appropriations on a reimbursement basis for health insurance premiums (approximately $3.4 million) and continuing this year, a special State supplemental allocation for three nursing faculty positions (WyIN) ($242,000).

Local tax revenues are projected to be approximately $2.7 million for the 4-mill levy and $800,000 for the 1-mill levy for FY2019. The county will continue to watch revenue projections closely as growth is slow. The College will continue to work closely with the County to stay abreast of all projections.

Projected institutional revenues from tuition and fees are anticipated to increase by $140,000 due to inflationary fee increases. Otherwise, enrollment continues to be flat. The College has elected to utilize projections based on current enrollment trends.

Restricted Revenue

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

Carryover

Carryover refers to funds that are budgeted, not fully expended, and will be carried over to the following budget year. Examples include projects started but not completed by year end. Minimal carryover is expected for fiscal 2019.

Reserve utilization

Reserve utilization is the use of prior year reserves in the following year to support short term needs or transitional change. In order to improve the alignment of resources with programs and services for budget planning, in fiscal 2018, the President charged the Institutional Effectiveness Committee with developing a non-academic (support services) program assessment process. Initial program reviews were completed and assessed using a new rubric and template, and feedback was provided. For 2019, the template and rubric will be enhanced to improve the assessment process and to assist with budgetary prioritization. Additionally, focused assessment

training for support service programs managers is scheduled and a team attended a strategic assessment workshop sponsored by the Higher Learning Commission during June 2018. This work is designed to eliminate the use of reserve utilization and provide strategic alignment with budgeting for all academic and support services programs.

Auxiliary Enterprises

Residence hall and Trapper Village apartment rates were reviewed, adjusted and approved, and will be increased to address lagging deferred maintenance and to fund the renovation of Cody Hall. Dining rates were increased by 2.5% and a new block meal plan will be implemented to encourage student utilization. All other Auxiliary Fund areas were budgeted to cover operating costs while remaining affordable to our students.

How to Read This Report

The fiscal information contained herein represents the fiscal resources necessary to sustain educational and other program activities in the College's service area.

All necessary budget development, advertisement, hearing, and adoption procedures have been adhered to in accordance with:

1. Northwest College Policies and Procedures
2. Wyoming Uniform Fiscal Procedures Act
3. Wyoming Community College Commission Rules, Regulations and Procedures
4. NACUBO – National Association of College & University Business Officers

INCREMENTAL CHANGES FOR THE BUDGET YEAR 2019

UNRESTRICTED OPERATING FUNDS

FUNDS 10, 14 & 15		
	Revenue	Expense
PRIOR YEAR ENDING BUDGET	**21,243,343**	**21,243,343**
Tuition & Fees	(143,516)	
State Appropriation	(67,765)	
Supplemental Appropriation(Benefit Reimb)	495,175	
Local Appropriation	34,725	
Other Sources - reserve utilization	130,392	
INSTRUCTION PROGRAM		
Budget increase/(reduction)		166,618
ABE, GED, ESL		4,954
Continuting Education		14,693
sub-total		***186,265***
PUBLIC SERVICE-COMMUNITY SERVICE		
Budget increase/(reduction)		***721***
ACADEMIC SUPPORT PROGRAM		
Budget increase/(reduction)		(5,691)
sub-total		***(5,691)***
STUDENT SERVICES PROGRAM		
Budget increase/(reduction)		284,675
sub-total		***284,675***
INSTITUTIONAL SUPPORT PROGRAM		
Budget increase/(reduction)		123,500
sub-total		***123,500***
PLANT ADMINISTRATION PROGRAM		
Budget increase/(reduction)		52,801
sub-total		***52,801***
INSTITUTIONAL SCHOLARSHIP PROGRAM		
Scholarships transferred to the Foundation		(193,260)
sub-total		***(193,260)***
Change in Budget	449,011	**449,011**
Total 2019 Budget	**21,692,354**	**21,692,354**

INCREMENTAL CHANGES FOR THE BUDGET YEAR 2019

UNRESTRICTED CURRENT FUNDS

ONE MILL FUND 11		
	Revenue	Expense
PRIOR YEAR ENDING BUDGET	**718,982**	**718,982**
Local Appropriations	74,648	
INSTITUTIONAL SUPPORT PROGRAM		
Operational Support lines		74,648
Change in Budget	**74,648**	**74,648**
TOTAL 2019 BUDGET	**793,630**	**793,630**

AUXILIARY FUND 12		
	Revenue	Expense
PRIOR YEAR ENDING BUDGET	**5,430,624**	**5,430,624**
Residence Halls	29,222	29,222
Food Service	86,072	86,072
Trapper Village Main Apartments	7,567	7,567
Trapper Village West Apartments	(28,804)	(28,804)
Bookstore	(4,000)	(4,000)
Child Care Services	3,923	3,923
Student Health Services	4,174	4,174
Student Assistance	10,057	10,057
Stabling	(15,469)	(15,469)
Fitness Center	19,864	19,864
Food Service - Field Camp	7,315	7,315
Printing Services	4,200	4,200
Motor Pool	(27,696)	(27,696)
Summer Conferences	-	-
College Farm	-	-
Livestock	-	-
Carry Over	(50,000)	(50,000)
Other	-	-
Transfers	20,000	20,000
		-
Change in Budget	**66,425**	**66,425**
Total 2019 Budget	**5,497,049**	**5,497,049**

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 at Northwest College, Powell, Wyoming on the 9th day of July, 2018, at four o'clock (4:00) p.m., to consider a one (1) year extension of the optional one-mill tax levy on the college's tax district for the 2018-2019 fiscal year. Any and all interested person may attend and be heard.

Provided to Publisher:

	Published
Powell Tribune	July 3 and July 6, 2018
Cody Enterprise	July 3 and July 5, 2018

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

NOTICE OF HEARING ON NORTHWEST COLLEGE BUDGET

Notice is hereby given that a public hearing on the proposed budget for Northwest College for the 2018-19 fiscal year ending June 30, 2019, which is now being considered by the Board of Trustees, will be held at Northwest College, Powell, Wyoming on the 9th day of July, 2018 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	999,761	26,867,528	27,867,289	3,670,284	31,537,573
Plant Funds	1,313,908	1,551,330	2,865,238	-0-	2,865,238
*Four mils must be levied against the college district valuation. Motor Vehicle, and optional one mill included.					

Provided to Publisher:

	Published
Powell Tribune	July 3 and July 6, 2018
Cody Enterprise	July 3 and July 5, 2018

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

WHEREAS, on the 9th day of July, 2018, 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, 2019.

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, 2019.

BE IT FURTHER RESOLVED, that the following appropriations be made for the 2019 fiscal year ending June 30, 2019, and that the expenditures be limited to the amount appropriated herein.

Dated this 9th day of July, 2018.

Attest:

EXPENDITURE AUTHORITY	
CURRENT FUNDS	$31,537,573
PLANT FUNDS	2,865,238
TOTAL	$34,402,811

WHEREAS, on the 9th day of July, 2018, this Board adopted a college budget for the 2019 fiscal year ending June 30, 2019 calling for the following appropriations:

Current Funds	$31,537,573
Plant Funds	2,865,238
Total	$34,402,811

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, 2019, as shown opposite each fund amounts to be raised by taxes.

Amount to be raised:

Current Funds	$2,858,904	4 mils
	$811,380	1 mil
	$3,670,284	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, 2019.

Dated this 9th day of July, 2018.

Attest:

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

NOW BE IT RESOLVED by the Board of Trustees of Northwest Community College District that the Board approve the one-year renewal of the additional one-mil tax levy on the property within the Northwest Community College District, as provided for by Wyoming Statute 21-13-303, beginning on July 1, 2018 and ending on June 30, 2019.

Dated this 9th day of July, 2018.

Attest:

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

INSTRUCTION

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

Humanities:
- Language
- English

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

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

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

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

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

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

ACADEMIC SUPPORT

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

STUDENT SERVICES

- Vice President of Student Services
- Student Success Program
- Enrollment Services
- Campus Security
- Athletics:
  - -men’s basketball
  - -women’s basketball
  - -women’s volleyball
  - -men's and women's rodeo
  - -wrestling
  - -men's & women's soccer
- Registrar
- Intramurals
- Student Activities
- Student Orientation
- Student Employment

INSTITUTIONAL SUPPORT

- President’s Office
- Vice President of Admin. Services
- Business office
- College Services
- Printing Services
- College Relations
- College Development
- Academic Computing
- Computer Services
- Web Site
- Human Resources

OPERATIONS/MAINTENANCE OF PLANT

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

SCHOLARSHIPS & GRANTS

- Trapper Scholarships
- Athletic Scholarships
- Family/Grant Scholarships

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

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

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

Work Force Development - Powell, Cody, Worland

AUXILIARY SERVICES Section Series 31, 32, 33

Residence Halls	Fitness Center
Trapper Village	College Farm
Trapper Village West	Livestock
Food Service	Printing Services
Bookstore	Conference & Facilities
Child Care	Field Camp
Health Services	Motor Pool
Stables	Student Assistance

ONE-MIL FUND Section Series 41, 42,43

ACADEMIC SUPPORT:

Faculty Development

INSTITUTIONAL SUPPORT:

Board of Trustees	Classified Staff Development
One Mill - College Services*	Professional Staff Development
Human Resources	Diversity

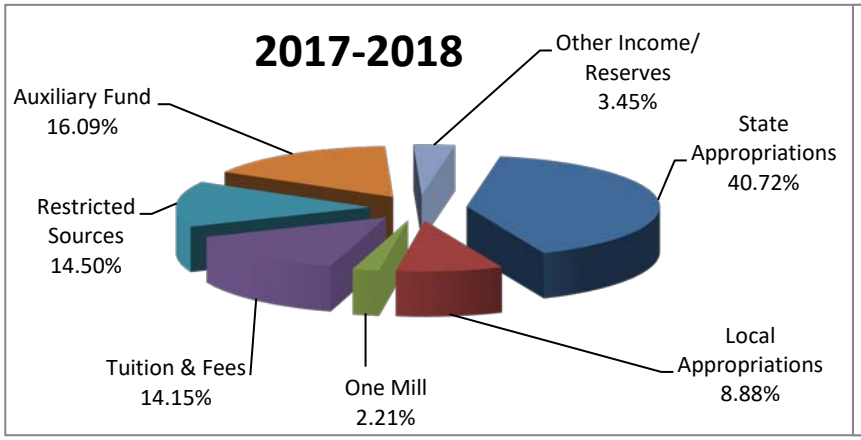
*General Expenditures include but are not limited to; grievance officer salary & benefits, legal services, professional development, credit card fees, bad debt, support to other funds, vehicles and equipment.

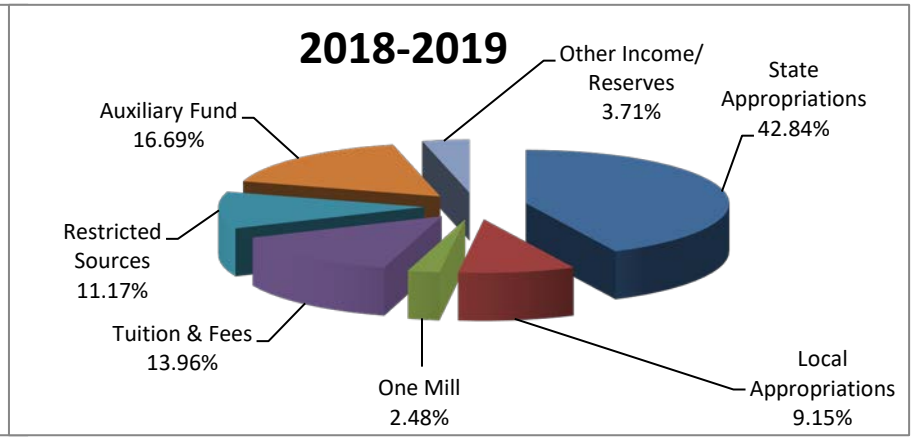
RESTRICTED CURRENT FUNDS Section Series 61, 62, 63

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

PLANT FUND Section Series 04, 05, 06

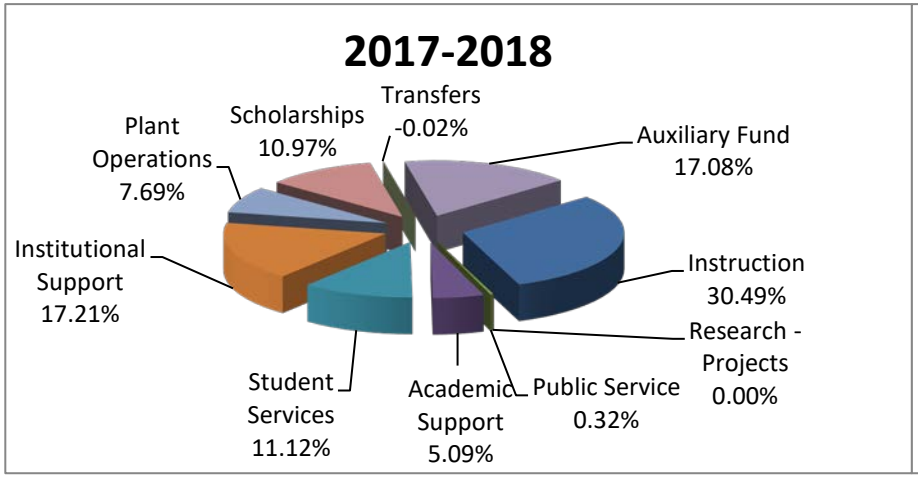
Renewal and replacement
Investment in plant
Fixed Assets
Retirement of indebtedness

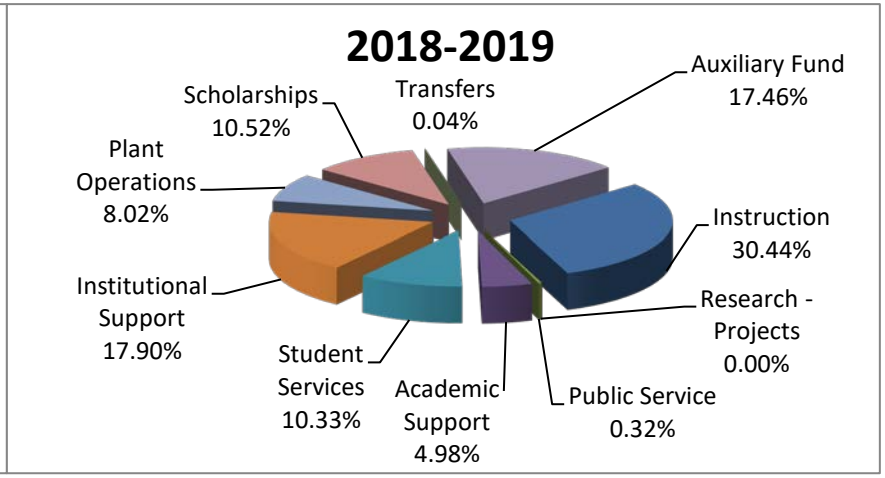




ITEM	ADJUSTED 2017-2018 BUDGET	PERCENT OF BUDGET
Current Funds Revenues		
State Appropriations	$ 13,083,700	40.73%
Local Appropriations	2,851,929	8.88%
One Mill	708,982	2.21%
Tuition & Fees	4,544,740	14.15%
Restricted Sources	4,659,408	14.50%
Auxiliary Fund	5,165,624	16.09%
Other Income/ Reserves	1,109,698	3.45%
Total Revenues	$ 32,124,080	100%

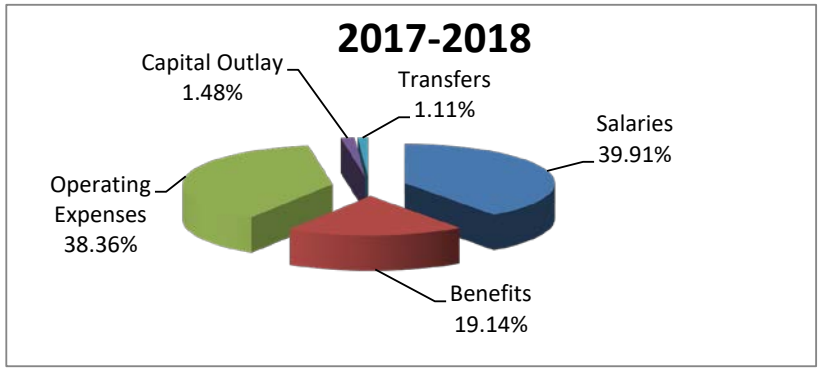
ITEM	APPROVED 2018-2019 BUDGET	PERCENT OF BUDGET
Current Funds Revenues		
State Appropriations	$ 13,511,109	42.84%
Local Appropriations	2,886,654	9.15%
One Mill	783,630	2.48%
Tuition & Fees	4,401,225	13.96%
Restricted Sources	3,524,288	11.17%
Auxiliary Fund	5,262,049	16.69%
Other Income/ Reserves	1,168,618	3.71%
Total Revenues	$ 31,537,573	100%

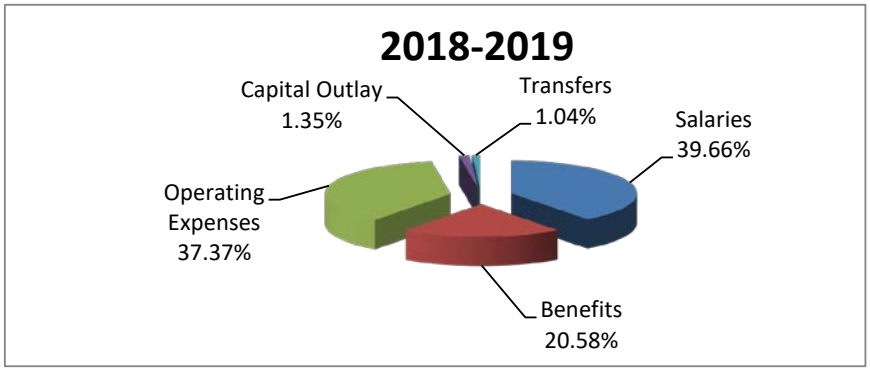




ITEM	ADJUSTED 2017-2018 BUDGET	PERCENT OF BUDGET
Current Funds Expenditures by Program		
Instruction	$ 9,799,604	30.51%
Research - Projects	-	0.00%
Public Service	102,872	0.32%
Academic Support	1,637,092	5.10%
Total Instructional Programs	11,539,568	35.92%
Student Services	3,575,013	11.13%
Institutional Support	5,530,584	17.22%
Plant Operations	2,472,027	7.70%
Scholarships	3,525,160	10.97%
Transfers	(7,645)	-0.02%
Total Other Programs	15,095,139	46.99%
Auxiliary Fund	5,489,373	17.09%
Auxiliary Federal Workstudy	0	0.00%
Total Auxiliary Fund	5,489,373	17.09%
Total Expenditures by Program	**$ 32,124,080**	**100%**

ITEM	APPROVED 2018-2019 BUDGET	PERCENT OF BUDGET
Current Funds Expenditures by Program		
Instruction	$ 9,598,676	30.44%
Research - Projects	-	0.00%
Public Service	101,792	0.32%
Academic Support	1,570,443	4.98%
Total Instructional Programs	11,270,911	35.74%
Student Services	3,256,800	10.33%
Institutional Support	5,645,947	17.90%
Plant Operations	2,528,591	8.02%
Scholarships	3,317,220	10.52%
Transfers	12,355	0.04%
Total Other Programs	14,760,913	46.80%
Auxiliary Fund	5,505,749	17.46%
Auxiliary Federal Workstudy		0.00%
Total Auxiliary Fund	5,505,749	17.46%
Total Expenditures by Program	**$ 31,537,573**	**100%**





ITEM	ADJUSTED 2017-2018 BUDGET	PERCENT OF BUDGET
Current Funds Expenditures by Series		
Salaries	$ 12,821,202	39.91%
Benefits	6,149,042	19.14%
Operating Expenses	12,322,788	38.36%
Capital Outlay	473,844	1.48%
Transfers	357,204	1.11%
Total Expenditures by Series	**$ 32,124,080**	**100%**

ITEM	APPROVED 2018-2019 BUDGET	PERCENT OF BUDGET
Current Funds Expenditures by Series		
Salaries	$ 12,506,979	39.66%
Benefits	6,489,721	20.58%
Operating Expenses	11,784,855	37.37%
Capital Outlay	426,963	1.35%
Transfers	329,055	1.04%
Total Expenditures by Series	**$ 31,537,573**	**100%**

Schedule of Employee Salaries

Group	Salary Ranges[1]	2017 Budgeted # of Employees	2017 Budgeted Total Salary	2018 Budgeted # of Employees	2018 Budgeted Total Salary	2019 Budgeted # of Employees	2019 Budgeted Total Salary
College							
Administrative	90,000 - 99,999	1	90,500	1	90,500	1	94,120
Full Time	100,000 - 109,999	1	105,958	1	105,446	1	109,664
	110,000 - 149,999	2	234,439	2	234,439	2	243,816
	150,000 - 200,000	1	165,848	1	165,848	1	165,848
		5	596,745	5	596,233	5	613,448
Classified							
Full Time &	6,000 - 19,999	9	128,965	7	98,519	7	108,139
Part Time[2]	20,000 - 29,999	39	1,002,980	40	1,030,671	26	730,041
	30,000 - 39,999	9	305,032	9	305,032	18	599,646
	40,000 - 49,999	-	-	-	-	5	202,030
		57	1,436,977	56	1,434,222	56	1,639,856
Faculty							
Full Time &	40,000 - 49,999	3	140,322	7	318,119	6	277,911
Part Time[2]	50,000 - 59,999	37	2,110,185	34	2,008,011	29	1,697,354
	60,000 - 69,999	25	1,599,398	24	1,531,031	26	1,647,869
	70,000 - 79,999	7	510,209	7	510,209	11	816,120
	80,000 - 89,999	2	166,167	2	166,167	2	172,973
		74	4,526,281	74	4,533,537	74	4,612,227
Professional							
Full Time &	4,000 - 29,999	9	147,322	10	177,488	7	116,105
Part Time[2]	30,000 - 39,999	17	599,516	20	729,822	12	447,671
	40,000 - 49,999	32	1,460,644	29	1,311,772	35	1,570,567
	50,000 - 59,999	17	911,911	19	1,007,173	14	762,896
	60,000 - 69,999	5	311,873	4	249,316	12	764,312
	70,000 - 99,999	9	660,542	9	646,050	11	833,955
		89	4,091,808	91	4,121,621	91	4,495,506
Foundation							
Full Time	30,000 - 69,999	4	177,518	4	182,170	4	195,541
	70,000 - 125,000			1	115,000	1	115,000
		4	177,518	5	297,170	5	310,541
Total		229	$ 10,829,329	231	$ 10,982,783	231	$ 11,671,578

	2017 Average Budgeted Salary	2018 Average Budgeted Salary	2019 Average Budgeted Salary
Administrative (excluding President)	107,724	107,596	111,900
Classified	25,313	25,611	29,283
Faculty	61,173	61,264	62,327
Professional	45,148	45,293	49,401

(1) Salaries do not include the value of board, housing or housing allowances.

(2) Part time employees are defined as less than 40 hours per week.

WYOMING COMMUNITY COLLEGE SYSTEM **Annual Budget Summary - Total Current Funds**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
Revenue	Tuition and Fees	4,402,787	4,415,361	4,401,225	4,401,225
	State Appropriations	13,013,114	12,200,921	13,511,109	13,511,109
	Local Appropriations	3,953,136	3,505,203	3,670,284	3,670,284
	Federal Grants and Contracts	2,638,360	2,696,487	1,990,211	1,990,211
	State Grants and Contracts	1,092,828	1,128,095	970,800	970,800
	Local Grants and Contracts	0	0	0	0
	Private Givts/Grants/Contracts	534,786	431,655	563,277	563,277
	Endowment Income	0	0	0	0
	Sales & Services/Educ Act.	4,356	1,825	3,000	3,000
	Sales & Services/Aux Enter	4,827,525	4,555,093	5,262,049	5,262,049
	Other Sources	68,049	65,086	57,200	57,200
	Total Revenue	30,534,941	28,999,726	30,429,155	30,429,155
Other Funding Sources	Carryover	12,614	0	999,761	999,761
	Transfers	216,174	114,402	95,455	95,455
	Other	13,208	17,202	13,202	13,202
	Total Other	241,996	131,604	1,108,418	1,108,418
Total Current Funds Revenue and Other		30,776,937	29,131,330	31,537,573	31,537,573
Expenditures by Program	Instruction	8,953,020	8,000,474	9,598,676	9,598,676
	Research	8,880	0	0	0
	Public Service	121,627	102,342	101,792	101,792
	Academic Support	1,683,254	1,572,428	1,570,443	1,570,443
	Student Services	3,124,138	3,163,718	3,256,800	3,256,800
	Institutional Support	4,923,089	5,049,081	5,645,947	5,645,947
	Operations and Maint/Plant	2,193,300	2,340,552	2,528,591	2,528,591
	Scholarships & Fellowships	3,431,763	3,554,723	3,317,220	3,317,220
	Total Expenditures	24,439,071	23,783,318	26,019,469	26,019,469
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	260,988	-7,650	12,355	12,355
	Total Transfers	260,988	-7,650	12,355	12,355
Auxiliary Enterprises	Expenditures	4,668,222	4,368,250	5,189,049	5,189,049
	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	40,203	0	0	0
	Total Expenditures & Transfers	5,025,125	4,684,950	5,505,749	5,505,749
Total Current Funds Expenditures and Transfers		29,725,184	28,460,618	31,537,573	31,537,573
Expenditures by Series	Salaries	11,896,196	11,166,350	12,506,979	12,506,979
	Benefits	5,498,252	5,254,597	6,489,721	6,489,721
	Operating Expenses	11,396,729	11,132,980	11,784,855	11,784,855
	Capital Outlay	316,116	597,641	426,963	426,963
	Total Expenditures	29,107,293	28,151,568	31,208,518	31,208,518
Transfers	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	301,191	-7,650	12,355	12,355
	Total Transfers	617,891	309,050	329,055	329,055
Total Current Funds Expenditures and Transfers		29,725,184	28,460,618	31,537,573	31,537,573
Net Increase (Decrease)		1,051,753	670,712	0	0

WCCC Form 213 (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM **Budget Detail - Total Current Funds Revenue**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
Revenue					
Tuition, Fees	Credit Tuition, In-State	2,038,126	2,143,215	2,178,309	2,178,309
	Credit Tuition, Out-of-District	0	0	0	0
	Credit Tuition, Out-State	601,765	583,261	572,601	572,601
	Crediti Tuition, WUE	776,030	711,748	722,766	722,766
	Continuting Education Tuition	93,315	93,619	91,000	91,000
	Community Services Tuition	91,488	94,871	86,956	86,956
	Student Fees	238,844	226,540	227,284	227,284
	Course Fees	563,219	562,107	522,309	522,309
	Other Fees	0	0	0	0
State Appropriations	State Aid Appropriation	10,704,668	10,295,321	10,353,054	10,353,054
	Supplemental Appropriation	2,308,446	1,905,600	3,158,055	3,158,055
	Other State Revenue	0	0	0	0
Local Appropriations	Mill Levy, Four-Mill	2,576,626	2,367,419	2,454,654	2,454,654
	Mill Levy, Optional	644,156	591,856	679,630	679,630
	Motor Vehicle Fees	717,723	540,037	527,000	527,000
	Other Local Revenue	14,631	5,891	9,000	9,000
Federal Grants and Contracts		2,638,360	2,696,487	1,990,211	1,990,211
State Grants and Contracts		1,092,828	1,128,095	970,800	970,800
Local Grants and Contracts BOCES/BOCHES		0	0	0	0
Private Grants/Gifts/Contracts		534,786	431,655	563,277	563,277
Endowment Income	Unrestricted				
	Restricted				
	Other Income				
Sales/Service Educational Activities	Instruction	4,356	1,825	3,000	3,000
	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	1,566,173	1,440,885	1,660,934	1,660,934
	Residence Halls	2,119,504	1,944,080	2,278,169	2,278,169
	Bookstores	11,123	7,833	7,700	7,700
	Copy Centers	141,672	136,391	166,936	166,936
	Motor Pool	199,361	164,589	218,384	218,384
	Early Childhood Center	191,382	209,149	250,904	250,904
	Other	598,310	652,166	679,022	679,022
Other Sources	Gate Receipts	4,781	5,163	4,000	4,000
	Investment Income	42,512	32,728	34,000	34,000
	Miscellaneous Deposits	20,756	27,195	19,200	19,200
Total Revenue		30,534,941	28,999,726	30,429,155	30,429,155
Other Funding Sources	Carryover	12,614	0	999,761	999,761
	Transfers	216,174	114,402	95,455	95,455
	Other	13,208	17,202	13,202	13,202
Total Other		241,996	131,604	1,108,418	1,108,418
Total Current Funds Revenue and Other		30,776,937	29,131,330	31,537,573	31,537,573

WCCC Form 214 (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM **Budget Detail - Total Current Funds Expenditures**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
Expenditures by Program					
Instruction All Other	Salaries	5,569,576	4,856,754	5,630,314	5,630,314
	Benefits	2,384,891	2,109,788	2,681,974	2,681,974
	Operating Expenses	645,550	698,722	892,131	892,131
	Capital Outlay	18,756	12,061	38,100	38,100
	Total Expenditures	8,618,773	7,677,325	9,242,519	9,242,519
Instruction Continuing Education	Salaries	145,262	123,411	141,853	141,853
	Benefits	60,319	57,079	68,815	68,815
	Operating Expenses	75,082	74,901	72,480	72,480
	Capital Outlay	0	0	0	0
	Total Expenditures	280,663	255,391	283,148	283,148
Instruction ABE, GED, ESL	Salaries	31,831	45,668	49,026	49,026
	Benefits	13,707	18,260	19,693	19,693
	Operating Expenses	8,046	3,830	4,290	4,290
	Capital Outlay	0	0	0	0
	Total Expenditures	53,584	67,758	73,009	73,009
Research	Salaries	6,387	0	0	0
	Benefits	783	0	0	0
	Operating Expenses	464	0	0	0
	Capital Outlay	1,246	0	0	0
	Total Expenditures	8,880	0	0	0
Public Service All Other	Salaries	7,761	5,167	2,000	2,000
	Benefits	1,466	859	462	462
	Operating Expenses	13,580	4,111	2,938	2,938
	Capital Outlay	0	0	0	0
	Total Expenditures	22,807	10,137	5,400	5,400
Public Service Community Service	Salaries	3,702	3,794	4,692	4,692
	Benefits	3,816	4,156	3,123	3,123
	Operating Expenses	91,302	84,255	88,577	88,577
	Capital Outlay	0	0	0	0
	Total Expenditures	98,820	92,205	96,392	96,392
Academic Support	Salaries	600,981	620,948	599,232	599,232
	Benefits	294,252	263,954	299,326	299,326
	Operating Expenses	778,834	678,384	662,075	662,075
	Capital Outlay	9,187	9,142	9,810	9,810
	Total Expenditures	1,683,254	1,572,428	1,570,443	1,570,443
Student Services	Salaries	1,527,618	1,525,283	1,561,086	1,561,086
	Benefits	751,984	809,360	878,453	878,453
	Operating Expenses	844,466	828,511	817,261	817,261
	Capital Outlay	70	564	0	0
	Total Expenditures	3,124,138	3,163,718	3,256,800	3,256,800
Institutional Support	Salaries	2,122,089	2,187,301	2,316,258	2,316,258
	Benefits	976,660	1,017,339	1,165,207	1,165,207
	Operating Expenses	1,817,343	1,678,088	2,047,432	2,047,432
	Capital Outlay	6,997	166,353	117,050	117,050
	Total Expenditures	4,923,089	5,049,081	5,645,947	5,645,947
Operation/ Maintenance Plant	Salaries	854,113	864,888	992,707	992,707
	Benefits	453,078	432,735	594,821	594,821
	Operating Expenses	886,109	1,041,819	941,063	941,063
	Capital Outlay	0	1,110	0	0
	Total Expenditures	2,193,300	2,340,552	2,528,591	2,528,591

WYOMING COMMUNITY COLLEGE SYSTEM **Budget Detail - Total Current Funds Expenditures**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
Expenditures by Program					
Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	3,431,763	3,554,723	3,317,220	3,317,220
	Capital Outlay	0	0	0	0
	Total Expenditures	3,431,763	3,554,723	3,317,220	3,317,220
Total Expenditures		24,439,071	23,783,318	26,019,469	26,019,469
Transfers	Mandatory	0	0	0	0
	Non-mandatory	260,988	(7,650)	12,355	12,355
	Total Transfers	260,988	(7,650)	12,355	12,355
Auxiliary Enterprises	Salaries	1,026,876	933,136	1,209,811	1,209,811
	Benefits	557,296	541,067	777,847	777,847
	Operating Expenses	2,804,190	2,485,636	2,939,388	2,939,388
	Capital Outlay	279,860	408,411	262,003	262,003
	Total Expenditures	4,668,222	4,368,250	5,189,049	5,189,049
Transfers	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	40,203	0	0	0
	Total Transfers	356,903	316,700	316,700	316,700
Total Current Funds Expenditures and Transfers		29,725,184	28,460,618	31,537,573	31,537,573

WCCC Form 215 (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM — **Annual Budget Summary - Unrestricted Operating Fund**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
Revenue	Tuition and Fees	4,402,787	4,415,361	4,401,225	4,401,225
	State Appropriations	13,013,114	12,200,921	13,511,109	13,511,109
	Local Appropriations	3,163,129	2,804,162	2,886,654	2,886,654
	Sales & Services/Educ Act.	4,356	1,825	3,000	3,000
	Other Sources	45,048	47,307	39,200	39,200
	Total Revenue	20,628,434	19,469,576	20,841,188	20,841,188
Other Funding Sources	Carryover	0	0	847,666	847,666
	Transfers	104,249	6,445	1,500	1,500
	Other	1,960	8,619	2,000	2,000
	Total Other	106,209	15,064	851,166	851,166
Total Operating Fund Revenue and Other		20,734,643	19,484,640	21,692,354	21,692,354
Expenditures by Program	Instruction	8,396,591	7,362,800	9,195,739	9,195,739
	Research	0	0	0	0
	Public Service	98,820	92,205	96,392	96,392
	Academic Support	1,437,129	1,297,431	1,381,683	1,381,683
	Student Services	2,565,607	2,584,456	3,137,067	3,137,067
	Institutional Support	4,337,889	4,429,543	4,911,162	4,911,162
	Operations and Maint/Plant	2,188,403	2,329,447	2,517,891	2,517,891
	Scholarships & Fellowships	786,327	693,890	518,815	518,815
	Total Expenditures	19,810,766	18,789,772	21,758,749	21,758,749
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	227,238	-66,400	-66,395	-66,395
	Total Transfers	227,238	-66,400	-66,395	-66,395
Total Oper Fund Expenditures and Transfers by Program		20,038,004	18,723,372	21,692,354	21,692,354
Expenditures by Series	Salaries	10,229,188	9,633,413	11,168,983	11,168,983
	Benefits	4,667,907	4,430,956	5,706,174	5,706,174
	Operating Expenses	4,913,674	4,708,245	4,869,992	4,869,992
	Capital Outlay	-3	17,158	13,600	13,600
	Total Expenditures	19,810,766	18,789,772	21,758,749	21,758,749
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	227,238	-66,400	-66,395	-66,395
	Total Transfers	227,238	-66,400	-66,395	-66,395
Total Oper Fund Expenditures and Transfers by Series		20,038,004	18,723,372	21,692,354	21,692,354
Net Increase (Decrease)		696,639	761,268	0	0

WCCC Form 216 (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM **Budget Detail - Unrestricted Operating Fund Revenue**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
Revenue					
Tuition, Fees	Credit Tuition, In-State	2,038,126	2,143,215	2,178,309	2,178,309
	Credit Tuition, Out-of-District	0	0	0	0
	Credit Tuition, Out-State	601,765	583,261	572,601	572,601
	Crediti Tuition, WUE	776,030	711,748	722,766	722,766
	Continuting Education Tuition	93,315	93,619	91,000	91,000
	Community Services Tuition	91,488	94,871	86,956	86,956
	Student Fees	238,844	226,540	227,284	227,284
	Course Fees	563,219	562,107	522,309	522,309
	Other Fees	0	0	0	0
State Appropriations	State Aid Appropriation	10,704,668	10,295,321	10,353,054	10,353,054
	Supplemental Appropriation	2,308,446	1,905,600	3,158,055	3,158,055
	Other State Revenue	0	0	0	0
Local Appropriations	Mill Levy, Four-Mill	2,576,626	2,367,419	2,454,654	2,454,654
	Motor Vehicle Fees	574,798	432,030	425,000	425,000
	Other Local Revenue	11,705	4,713	7,000	7,000
Sales/Service Educational Activities	Instruction	4,356	1,825	3,000	3,000
	Research	0	0	0	0
	Public Service	0	0	0	0
	Other	0	0	0	0
Other Sources	Gate Receipts	4,781	5,163	4,000	4,000
	Investment Income	19,511	14,949	16,000	16,000
	Miscellaneous Deposits	20,756	27,195	19,200	19,200
Total Revenue		20,628,434	19,469,576	20,841,188	20,841,188
Other Funding Sources	Carryover	0	0	847,666	847,666
	Transfers	104,249	6,445	1,500	1,500
	Other	1,960	8,619	2,000	2,000
Total Other		106,209	15,064	851,166	851,166
Total Operating Fund Revenue and Other		20,734,643	19,484,640	21,692,354	21,692,354

WCCC Form 217 (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM **Budget Detail - Unrestricted Operating Fund Expenditures**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
Expenditures by Program					
Instruction All Other	Salaries	5,286,959	4,597,246	5,611,704	5,611,704
	Benefits	2,256,873	1,972,397	2,681,974	2,681,974
	Operating Expenses	510,329	464,944	541,304	541,304
	Capital Outlay	8,183	5,064	4,600	4,600
	Total Expenditures	8,062,344	7,039,651	8,839,582	8,839,582
Instruction Continuing Education	Salaries	145,262	123,411	141,853	141,853
	Benefits	60,319	57,079	68,815	68,815
	Operating Expenses	75,082	74,901	72,480	72,480
	Capital Outlay	0	0	0	0
	Total Expenditures	280,663	255,391	283,148	283,148
Instruction ABE, GED, ESL	Salaries	31,831	45,668	49,026	49,026
	Benefits	13,707	18,260	19,693	19,693
	Operating Expenses	8,046	3,830	4,290	4,290
	Capital Outlay	0	0	0	0
	Total Expenditures	53,584	67,758	73,009	73,009
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	3,702	3,794	4,692	4,692
	Benefits	3,816	4,156	3,123	3,123
	Operating Expenses	91,302	84,255	88,577	88,577
	Capital Outlay	0	0	0	0
	Total Expenditures	98,820	92,205	96,392	96,392
Academic Support	Salaries	570,517	588,165	596,332	596,332
	Benefits	290,871	260,624	299,326	299,326
	Operating Expenses	566,721	439,612	477,025	477,025
	Capital Outlay	9,020	9,030	9,000	9,000
	Total Expenditures	1,437,129	1,297,431	1,381,683	1,381,683
Student Services	Salaries	1,264,797	1,272,128	1,520,458	1,520,458
	Benefits	623,642	678,343	878,253	878,253
	Operating Expenses	677,098	633,421	738,356	738,356
	Capital Outlay	70	564	0	0
	Total Expenditures	2,565,607	2,584,456	3,137,067	3,137,067
Institutional Support	Salaries	2,076,904	2,149,218	2,262,911	2,262,911
	Benefits	965,601	1,007,362	1,160,169	1,160,169
	Operating Expenses	1,312,660	1,271,573	1,488,082	1,488,082
	Capital Outlay	(17,276)	1,390	0	0
	Total Expenditures	4,337,889	4,429,543	4,911,162	4,911,162
Operation/ Maintenance Plant	Salaries	849,216	853,783	982,007	982,007
	Benefits	453,078	432,735	594,821	594,821
	Operating Expenses	886,109	1,041,819	941,063	941,063
	Capital Outlay	0	1,110	0	0
	Total Expenditures	2,188,403	2,329,447	2,517,891	2,517,891

WYOMING COMMUNITY COLLEGE SYSTEM **Budget Detail - Unrestricted Operating Fund Expenditures**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
Expenditures by Program					
Scholarships	Salaries	0	0	0	0
and	Benefits	0	0	0	0
	Operating Expenses	786,327	693,890	518,815	518,815
Fellowships	Capital Outlay	0	0	0	0
	Total Expenditures	786,327	693,890	518,815	518,815
Total Expenditures		19,810,766	18,789,772	21,758,749	21,758,749
Transfers	Mandatory	0	0	0	0
	Non-mandatory	227,238	(66,400)	(66,395)	(66,395)
	Total Transfers	227,238	(66,400)	(66,395)	(66,395)
Total Operating Fund Expenditures and Transfers		20,038,004	18,723,372	21,692,354	21,692,354

WCCC Form 218 (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM **Annual Budget Summary - Unrestricted Auxiliary Fund**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
Revenue	Sales & Services/Auxiliary Enterprises	4,827,525	4,555,093	5,262,049	5,262,049
Student Fees	Other Sources	8,322	5,841	8,000	8,000
	Total Revenue	4,835,847	4,560,934	5,270,049	5,270,049
Other Funding	Carryover	0	0	150,000	150,000
Sources	Transfers	62,811	57,000	77,000	77,000
	Other	0	0	0	0
	Total Other	62,811	57,000	227,000	227,000
Total Auxiliary Revenue and Other		4,898,658	4,617,934	5,497,049	5,497,049
Expenditures	Auxiliary Enterprises, Student	4,026,848	3,835,504	4,491,537	4,491,537
by Program	Auxiliary Enterprises, Faculty/Staff	625,835	525,179	688,812	688,812
	Total Expenditures	4,652,683	4,360,683	5,180,349	5,180,349
Transfers	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	316,700	316,700	316,700	316,700
Total Auxiliary Expenditures and Transfers by Program		4,969,383	4,677,383	5,497,049	5,497,049
Expenditures	Salaries	1,011,337	925,569	1,201,111	1,201,111
by Series	Benefits	557,296	541,067	777,847	777,847
	Operating Expenses	2,804,190	2,485,636	2,939,388	2,939,388
	Capital Outlay	279,860	408,411	262,003	262,003
	Total Expenditures	4,652,683	4,360,683	5,180,349	5,180,349
Transfers	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	316,700	316,700	316,700	316,700
Total Auxiliary Expenditures and Transfers by Series		4,969,383	4,677,383	5,497,049	5,497,049
Net Increase (Decrease)		(70,725)	(59,449)	0	0

WCCC Form 216b (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM **Budget Detail - Unrestricted Auxiliary Fund Revenue**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
Revenue					
Sales/Service	Student Center	0	0	0	0
	Food Service	1,566,173	1,440,885	1,660,934	1,660,934
	Residence Halls	2,119,504	1,944,080	2,278,169	2,278,169
	Bookstores	11,123	7,833	7,700	7,700
	Copy Center	141,672	136,391	166,936	166,936
	Motor Pool	199,361	164,589	218,384	218,384
	Early Childhood Center	191,382	209,149	250,904	250,904
	Other	598,310	652,166	679,022	679,022
Other Sources	Gate Receipts	0	0	0	0
	Investment Income	8,322	5,841	8,000	8,000
	Miscellaneous Deposits	0	0	0	0
Total Revenue		4,835,847	4,560,934	5,270,049	5,270,049
Other Funding	Carryover	0	0	150,000	150,000
Sources	Transfers	62,811	57,000	77,000	77,000
	Other	0	0	0	0
Total Other		62,811	57,000	227,000	227,000
Total Auxiliary Fund Revenue and Other		4,898,658	4,617,934	5,497,049	5,497,049

WCCC Form 217b (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM **Budget Detail - Unrestricted Auxiliary Fund Expenditures**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
Expenditures by Program					
Student	Salaries	0	0	0	0
Student Center	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Student	Salaries	49,508	52,187	62,400	62,400
Food Service	Benefits	38,179	42,897	48,335	48,335
	Operating Expenses	1,418,407	1,424,338	1,528,199	1,528,199
	Capital Outlay	15,699	22,002	22,000	22,000
	Total Expenditures	1,521,793	1,541,424	1,660,934	1,660,934
Student	Salaries	0	0	0	0
Bookstore	Benefits	0	0	0	0
	Operating Expenses	10,510	10,225	7,700	7,700
	Capital Outlay	0	0	0	0
	Total Expenditures	10,510	10,225	7,700	7,700
Student	Salaries	519,088	398,523	557,825	557,825
Housing	Benefits	289,656	267,667	368,477	368,477
	Operating Expenses	942,357	698,444	993,433	993,433
	Capital Outlay	232,489	349,474	199,734	199,734
	Total Expenditures	1,983,590	1,714,108	2,119,469	2,119,469
Student Early	Salaries	140,652	150,851	171,923	171,923
Childhood	Benefits	106,620	115,782	138,361	138,361
Center	Operating Expenses	8,466	8,651	10,620	10,620
	Capital Outlay	0	0	0	0
	Total Expenditures	255,738	275,284	320,904	320,904
Student	Salaries	122,953	161,555	223,794	223,794
All Other	Benefits	56,918	51,932	138,819	138,819
	Operating Expenses	56,276	125,477	76,037	76,037
	Capital Outlay	19,070	27,875	31,778	31,778
	Total Expenditures	255,217	366,839	470,428	470,428
Faculty/Staff	Salaries	46,637	34,849	49,537	49,537
Motor Pool	Benefits	10,671	7,714	10,798	10,798
	Operating Expenses	130,699	115,777	158,049	158,049
	Capital Outlay	0	0	0	0
	Total Expenditures	188,007	158,340	218,384	218,384
Faculty/Staff	Salaries	132,499	127,604	135,632	135,632
All Other	Benefits	55,252	55,075	73,057	73,057
	Operating Expenses	237,475	102,724	165,350	165,350
	Capital Outlay	12,602	9,060	8,491	8,491
	Total Expenditures	437,828	294,463	382,530	382,530
Total Expenditures		4,652,683	4,360,683	5,180,349	5,180,349
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 Auxiliary Fund Expenditures and Transfers		4,969,383	4,677,383	5,497,049	5,497,049

WCCC Form 218b (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM — **Annual Budget Summary - Unrestricted One-Mill Fund**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
Revenue	Local Appropriations	790,007	701,041	783,630	783,630
	Other Sources	14,679	11,938	10,000	10,000
	Total Revenue	804,686	712,979	793,630	793,630
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 One-Mill Revenue and Other		804,686	712,979	793,630	793,630
Expenditures by Program	Instruction	0	0	0	0
	Research	0	0	0	0
	Public Service	0	0	0	0
	Academic Support	5,633	5,680	7,310	7,310
	Student Services	0	0	0	0
	Institutional Support	533,051	542,253	707,570	707,570
	Operations and Maint/Plant	0	0	0	0
	Scholarships & Fellowships	0	0	0	0
	Total Expenditures	538,684	547,933	714,880	714,880
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	33,750	58,750	78,750	78,750
	Total Transfers	33,750	58,750	78,750	78,750
Total One-Mill Expenditures and Transfers by Program		572,434	606,683	793,630	793,630
Expenditures by Series	Salaries	18,787	10,163	47,947	47,947
	Benefits	2,295	828	5,038	5,038
	Operating Expenses	503,390	398,588	544,895	544,895
	Capital Outlay	14,212	138,354	117,000	117,000
	Total Expenditures	538,684	547,933	714,880	714,880
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	33,750	58,750	78,750	78,750
	Total Transfers	33,750	58,750	78,750	78,750
Total One-Mill Expenditures and Transfers by Series		572,434	606,683	793,630	793,630
Net Increase (Decrease)		232,252	106,296	0	0

WCCC Form 216c (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM **Budget Detail - Unrestricted One-Mill Fund Revenue**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
Revenue					
Local	Mill levy	0	0	0	0
Appropriations	Optional Mill	644,156	591,856	679,630	679,630
	Motor Vehicle Fees	142,925	108,007	102,000	102,000
	Other Local Revenue	2,926	1,178	2,000	2,000
Other Sources	Investment Income	14,679	11,938	10,000	10,000
Total Revenue		804,686	712,979	793,630	793,630
Other Funding	Carryover	0	0	0	0
Sources	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		0	0	0	0
Total One-Mill Revenue and Other		804,686	712,979	793,630	793,630

WCCC Form 217c (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM **Budget Detail - Unrestricted One-Mill Fund Expenditures**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
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	1,200	1,200	0	0
	Benefits	98	98	0	0
	Operating Expenses	4,335	4,382	7,310	7,310
	Capital Outlay	0	0	0	0
	Total Expenditures	5,633	5,680	7,310	7,310
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	17,587	8,963	47,947	47,947
	Benefits	2,197	730	5,038	5,038
	Operating Expenses	499,055	394,206	537,585	537,585
	Capital Outlay	14,212	138,354	117,000	117,000
	Total Expenditures	533,051	542,253	707,570	707,570

WYOMING COMMUNITY COLLEGE SYSTEM **Budget Detail - Unrestricted One-Mill Fund Expenditures**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
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		538,684	547,933	714,880	714,880
Transfers	Mandatory	0	0	0	0
	Non-mandatory	33,750	58,750	78,750	78,750
	Total Transfers	33,750	58,750	78,750	78,750
Total One-Mill Expenditures and Transfers		572,434	606,683	793,630	793,630

WCCC Form 218c (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM **Annual Budget Summary - Restricted Fund**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
Revenue	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	2,638,360	2,696,487	1,990,211	1,990,211
	State Grants and Contracts	1,092,828	1,128,095	970,800	970,800
	Local Grants and Contracts	0	0	0	0
	Private Gifts/Grants/Contracts	534,786	431,655	563,277	563,277
	Total Revenue	4,265,974	4,256,237	3,524,288	3,524,288
Other Funding Sources	Carryover	12,614	0	2,095	2,095
	Transfers	49,114	50,957	16,955	16,955
	Other	11,248	8,583	11,202	11,202
	Total Other	72,976	59,540	30,252	30,252
Total Restricted Funds Revenue and Other		4,338,950	4,315,777	3,554,540	3,554,540
Expenditures by Program	Instruction	556,429	637,674	402,937	402,937
	Research	8,880	0	0	0
	Public Service	22,807	10,137	5,400	5,400
	Academic Support	240,492	269,317	181,450	181,450
	Student Services	558,531	579,262	119,733	119,733
	Institutional Support	52,149	77,285	27,215	27,215
	Operations and Maint/Plant	4,897	11,105	10,700	10,700
	Scholarships & Fellowships	2,645,436	2,860,833	2,798,405	2,798,405
	Total Expenditures	4,089,621	4,445,613	3,545,840	3,545,840
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Expenditures	15,539	7,567	8,700	8,700
	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	40,203	32,829	0	0
	Total Expenditures & Transfers	55,742	40,396	8,700	8,700
Total Restricted Expenditures and Tranfers by Program		4,145,363	4,486,009	3,554,540	3,554,540
Expenditures by Series	Salaries	636,884	589,638	88,938	88,938
	Benefits	270,754	281,746	662	662
	Operating Expenses	3,175,475	3,540,511	3,430,580	3,430,580
	Capital Outlay	22,047	33,718	34,360	34,360
	Total Expenditures	4,105,160	4,445,613	3,554,540	3,554,540
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	40,203	0	0	0
	Total Transfers	40,203	0	0	0
Total Restricted Expenditures and Transfers by Series		4,145,363	4,445,613	3,554,540	3,554,540
Net Increase (Decrease)		193,587	(129,836)	0	0

WCCC Form 216e (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM **Budget Detail - Restricted Fund Revenue**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Tentative 2018-2019	Approved 2018-2019
Revenue					
	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	2,638,360	2,696,487	1,990,211	1,990,211
	State Grants and Contracts	1,092,828	1,128,095	970,800	970,800
	Local Grants and Contracts	0	0	0	0
	Private Gift/Grants/Contracts	534,786	431,655	563,277	563,277
Total Revenue		4,265,974	4,256,237	3,524,288	3,524,288
Other Funding Sources	Carryover	12,614	0	2,095	2,095
	Transfers	49,114	50,957	16,955	16,955
	Other	11,248	8,583	11,202	11,202
Total Other		72,976	59,540	30,252	30,252
Total Restrcited Funds Revenue and Other		4,338,950	4,315,777	3,554,540	3,554,540

WCCC Form 217e (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM **Budget Detail - Restricted Fund Expenditures**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
Expenditures by Program					
Instruction All Other	Salaries	282,617	259,508	18,610	18,610
	Benefits	128,018	137,391	0	0
	Operating Expenses	135,221	233,778	350,827	350,827
	Capital Outlay	10,573	6,997	33,500	33,500
	Total Expenditures	556,429	637,674	402,937	402,937
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	6,387	0	0	0
	Benefits	783	0	0	0
	Operating Expenses	464	0	0	0
	Capital Outlay	1,246	0	0	0
	Total Expenditures	8,880	0	0	0
Public Service All Other	Salaries	7,761	5,167	2,000	2,000
	Benefits	1,466	859	462	462
	Operating Expenses	13,580	4,111	2,938	2,938
	Capital Outlay	0	0	0	0
	Total Expenditures	22,807	10,137	5,400	5,400
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	29,264	31,583	2,900	2,900
	Benefits	3,283	3,232	0	0
	Operating Expenses	207,778	234,390	177,740	177,740
	Capital Outlay	167	112	810	810
	Total Expenditures	240,492	269,317	181,450	181,450
Student Services	Salaries	262,821	253,155	40,628	40,628
	Benefits	128,342	131,017	200	200
	Operating Expenses	167,368	195,090	78,905	78,905
	Capital Outlay	0	0	0	0
	Total Expenditures	558,531	579,262	119,733	119,733
Institutional Support	Salaries	27,598	29,120	5,400	5,400
	Benefits	8,862	9,247	0	0
	Operating Expenses	5,628	12,309	21,765	21,765
	Capital Outlay	10,061	26,609	50	50
	Total Expenditures	52,149	77,285	27,215	27,215
Operation/ Maintenance Plant	Salaries	4,897	11,105	10,700	10,700
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	4,897	11,105	10,700	10,700

WYOMING COMMUNITY COLLEGE SYSTEM **Budget Detail - Restricted Fund Expenditures**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
Expenditures by Program					
Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	2,645,436	2,860,833	2,798,405	2,798,405
	Capital Outlay	0	0	0	0
	Total Expenditures	2,645,436	2,860,833	2,798,405	2,798,405
Total Expenditures		4,089,621	4,445,613	3,545,840	3,545,840
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Salaries	15,539	7,567	8,700	8,700
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	15,539	7,567	8,700	8,700
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	40,203	32,829	0	0
	Total Transfers	40,203	32,829	0	0
Total Restricted Funds Expenditures and Transfers		4,145,363	4,486,009	3,554,540	3,554,540

WCCC Form 218e (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM **Annual Budget Summary - Plant Fund**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
Revenue	Student Fees	194,058	202,978	203,159	203,159
	Debt Service	0	0	0	0
	State Appropriations	969,116	804,969	1,333,171	1,333,171
	Federal Appropriations	0	0	0	0
	Interest Income	15,505	13,732	15,000	15,000
	Other/Gifts	7,881	40,698	0	0
	Total Revenue	1,186,560	1,062,377	1,551,330	1,551,330
Other Funding Sources	Carryover	0	0	1,313,908	1,313,908
	Borrowing-External Agencies	0	0	0	0
	Transfers	1,894,872	316,700	0	0
	Total Other	1,894,872	316,700	1,313,908	1,313,908
Total Plant Funds Revenue and Other		3,081,432	1,379,077	2,865,238	2,865,238
Expenditures by Program	Land/Building Acquisition	0	0	0	0
	New Construction	0	0	0	0
	Remodeling/Renovation	1,683,263	1,797,734	2,865,238	2,865,238
	Debt Service	122,526	316,700	0	0
	Other	0	0	0	0
	Total Expenditures	1,805,789	2,114,434	2,865,238	2,865,238
Transfers	Mandatory Transfers	667,240	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	667,240	0	0	0
Total Plant Funds Expenditures and Transfers by Program		2,473,029	2,114,434	2,865,238	2,865,238
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	122,526	316,700	0	0
	Capital Outlay	1,683,263	1,797,734	2,865,238	2,865,238
	Total Expenditures	1,805,789	2,114,434	2,865,238	2,865,238
Transfers	Mandatory Transfers	667,240	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	667,240	0	0	0
Total Plant Funds Expenditures and Transfers by Series		2,473,029	2,114,434	2,865,238	2,865,238
Net Increase (Decrease)		608,403	(735,357)	0	0

WCCC Form 216f (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM **Budget Detail - Plant Fund Revenue**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
Revenue					
	Student Fees	194,058	202,978	203,159	203,159
	Debt Service	0	0	0	0
	Federal Appropriations	0	0	0	0
	Other investment Income	0	0	0	0
	Other/Gifts	7,881	40,698	0	0
State	Supplemental Appropriation	969,116	804,969	1,333,171	1,333,171
Appropriations	Contingency Reserve	0	0	0	0
	Interest Income	15,505	13,732	15,000	15,000
Total Revenue		1,186,560	1,062,377	1,551,330	1,551,330
Other Funding	Carryover	0	0	1,313,908	1,313,908
Sources	Borrowings-External Agencies	0	0	0	0
	Transfers	1,894,872	316,700	0	0
Total Other		1,894,872	316,700	1,313,908	1,313,908
Total Plant Funds Revenue and Other		3,081,432	1,379,077	2,865,238	2,865,238

WCCC Form 217f (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM **Budget Detail - Plant Fund Expenditures**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
Expenditures by Program					
Land/Bldg Acquisition	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
New Construction	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Remodeling/ Renovations	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	1,683,263	1,797,734	2,865,238	2,865,238
	Total Expenditures	1,683,263	1,797,734	2,865,238	2,865,238
Debt Service	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	122,526	316,700	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	122,526	316,700	0	0
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
Total Expenditures		1,805,789	2,114,434	2,865,238	2,865,238
Transfers	Mandatory	667,240	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	667,240	0	0	0
Total Plant Funds Expenditures and Transfers		2,473,029	2,114,434	2,865,238	2,865,238

WCCC Form 218f (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM **Annual Budget Summary - Endowment Fund**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
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:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
Revenue	State Appropriation-Match	0	0	0	0
	Investment Income	0	0	0	0
	Gifts	0	0	0	0
	Other	0	0	0	0
Total Revenue		0	0	0	0
Other Funding	Carryover	0	0	0	0
Sources	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		0	0	0	0
Total Endowment Revenue and Other		0	0	0	0

WCCC Form 217g (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM **Budget Detail - Endowment Expenditures**

College:	Northwest College	Actual 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
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 2016-2017	June 27, 2018 Estimated 2017-2018	Recommended Budget 2018-2019	Adopted Budget 2018-2019
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 7/1/2017	Retirement This Period	Interest Due This Period
Lease Revenue Refunding Note							
2015 Issue	7/2015	6/2033	2.560%	4,480,000	4,078,203	209,291	104,402
Total Required				4,480,000	4,078,203	209,291	104,402

WCCC Form 224 (Reviewed Dec 2017)

WYOMING COMMUNITY COLLEGE SYSTEM
College: Northwest College

Statement of Borrowing Capacity
As of July 1, 2018

Assessed Valuation of College District for Budget Year (*Estimated*)		679,629,861
Debt Limit: 4% of Assessed Valuation		27,185,194
Less: Bond Principal Outstanding, June 30, 20xx	0	
Less: Cash Balance on Hand for Payment of Bond Principal	0	
Outstanding Bonds Minus Cash Balance		0
Legal Debt Margin		27,185,194

WCCC Form 226 (Reviewed Dec 2017)

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Supplemental Schedules

Northwest College
Summary of Reserves by WCCC Category

Operating Fund		
Reserves July 1, 2017	$	2,518,993
Estimated Net Income (Loss) June 27, 2018		761,268
Estimated June 2018 Actvity Income (Expense)		(463,800)
Estimated June 30, 2018 Reserves		2,816,461
2019 Budget Reserve Usage		(847,666)
Estimated Reserves at June 30, 2018	$	1,968,795

One Mill Fund		
Reserves July 1, 2017	$	3,572,938
Estimated Net Income (Loss) June 27, 2018		106,296
Estimated June 2018 Actvity Income (Expense)		(20,000)
Estimated June 30, 2018 Reserves		3,659,234
2019 Budget Reserve Usage		-
Estimated Cody Hall Renovations		(3,000,000)
Estimated Reserves at June 30, 2019	$	659,234

Auxiliary Fund		
Reserves July 1, 2017	$	949,070
Estimated Net Income (Loss) June 27, 2018		(59,449)
Estimated June 2018 Actvity Income (Expense)		
Estimated June 30, 2018 Reserves		889,621
2019 Budget Reserve Usage		(150,000)
Estimated Reserves at June 30, 2019	$	739,621

Plant Funds		
Net Assets July 1, 2017	$	5,117,626
Estimated Net Income (Loss) June 27, 2018		(735,357)
Estimated June 2018 Actvity Income (Expense)		15,194
Estimated June 30, 2018 Reserves		4,397,463
2019 Budget Reserve Usage Major Maintenance		(1,313,908)
Estimated Reserves at June 30, 2019	$	3,083,555
Reserves By Designation:		
General Plant	$	572,454
Major Maintenance		1,578,837
Auxiliary Depreciation		1,278,381
Emergency/Contingency		967,791
Est June 30, 2018 Reserves	$	4,397,463

Northwest College
Current Fund (Excludes Agency and Plant Funds)
Biennial Budget Projection

	2019 Budget	2020 Budget
State Appropriations	$ 13,511,109	$ 13,511,109
Local Appropriations	2,876,654	3,020,487
One Mill	793,630	825,359
Tuition & Fees	4,401,225	4,445,237
Restricted Sources	3,524,288	3,524,288
Auxiliary Fund	5,262,049	5,301,439
Other Income	168,857	168,857
Reserve Utilization	999,761	0
Total Revenues	$ 31,537,573	$ 30,796,776
Salaries	$ 12,506,979	$ 12,632,049
Benefits	6,489,721	6,518,162
Operating Expenses	11,784,855	11,784,855
Capital Outlay	426,963	370,963
Debt Service/Transfers/Lease	329,055	385,055
Total Expenditures	$ 31,537,573	$ 31,691,084
Budget Reduction Required for FY 2020		$ 894,308