



ACCREDITATION EVIDENCE

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FY2022

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FINAL BUDGET

Fiscal Year Beginning July 1, 2021
and Ending June 30, 2022

Prepared for the Board of Trustees
July 21, 2021

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July 2021

Dear Western,

The development of the fiscal year 2021-2022 (FY22) budget has undoubtedly been one of the most difficult tasks many of us have faced in our careers. As a result of significant revenue reductions, Western was forced to make significant expense reductions. However, there is a silver lining behind every cloud and the intense examination of our budgets created an opportunity for Western Reimagined as we focus on how we will continue moving our college forward in the coming year.

The development and approval of our new 5-year strategic master plan along with various strategic action plans and key performance indicators provide *the big fat arrow* that shows us the way toward brighter futures for our institution. The FY22 budget was developed to support our strategic plan in the dedication of resources to areas of greatest impact.

Recent reports of student applications for the fall 2021 semester show promising signs that our historical downward enrollment trend may slow for the 2021-2022 academic year. These projections are included in the FY22 budget and helped mitigate known revenue shortfalls from state and local appropriations.

Additionally, one-time funding from COVID-19 related legislation will help us defray some of our expenses, contributing to our ability to balance the FY22 budget. We fully acknowledge that these funding opportunities are not sustainable, but coupled with the more sustainable decisions to reduce our budget, will help us get by while we wait for our economy to recover.

Despite these challenging financial times, our commitment to our students, employees, community, and industry partners remains strong. Our Western grit, combined with the talent and dedication of our team, makes me confident that we can ride out this storm together and not only survive, but thrive as we look to the future and Western Reimagined.

Thank you for the opportunity to be a part of this amazing team of talented and dedicated professionals and thank you for all you do to support the success of our students and the communities we serve.

Respectfully,

Kim

Kim Kuster Dale, Ph.D.
President

BUDGET NARRATIVE

Fiscal Year Ending June 30, 2022

Introduction

The fiscal and program information contained herein represent the revenue requirements and the schedule of expenditures for operating Western Wyoming Community College during the 2021-22 fiscal year. The financial plans have been developed to meet the projected program and educational needs of the communities served by the College and the basic commitments of its mission.

For FY 2020, revenues were up about \$725,000, without reserves. Expenses remained relatively flat with only a \$70,000 increase in general fund expenses.

For FY 2021, we are estimating revenues, without reserves, will be down approximately \$735,000, but there will be an offsetting decrease in expenses. We are estimating that the largest decline in revenues will come from local appropriations.

For FY 2022, we are estimating revenues, without reserves, will be down approximately \$1,400,000, due to an estimated decline in local appropriations. This reduction in revenue has been offset by an equal reduction in expenses.

An Overview of the Unrestricted Operating Fund Budget

Revenues and Cash Carryover

STATE REVENUES are comprised of general (standard budget) state aid and supplemental state aid for health insurance cost reimbursement, the Wyoming Investment in Nursing Program, and for partial reimbursement for the employers' increased share for retirement contributions.

In FY 2021-22, State revenues are budgeted in the amount of \$8,833,784 representing approximately 36.3% of the Unrestricted Operating Fund budget. For FY 2020-21, State revenues were budgeted in the amount of \$8,999,533 representing approximately 34.9% of the total resources.

LOCAL REVENUES are based on the valuation of the county or college district. The assessed valuation for FY 2021-22 has decreased from the FY 2020-21 level of \$2,368,319,797 to approximately \$2,000,000,000, a decrease of approximately 15.5%.

Local revenues are budgeted in the amount of \$8,731,175 representing approximately 35.9% of the total resources needed to fund the FY 2021-22 Unrestricted Operating Fund budget. In FY 2020-21, local revenues were budgeted in the amount of \$10,159,430 representing approximately 39.4% of the Unrestricted Operating Fund budget.

INSTITUTIONAL REVENUES are comprised of credit and non-credit tuition, fees, investment income, and miscellaneous income sources. Tuition for credit classes are the largest source of institutional revenue. The Wyoming Community

College Commission approved a tuition increase from \$99 to \$105 per credit hour to begin in Fall 2021, however due to a projected decrease in enrollment, we anticipate tuition revenue will remain fairly flat.

Institutional revenues are budgeted in the amount of \$6,650,240 representing approximately 27.3% of the total resources needed to fund the FY 2021-22 Unrestricted Operating Fund budget. In FY 2020-21, institutional revenues were budgeted in the amount of \$6,532,705 representing approximately 25.3% of the total resources needed to fund the Unrestricted Operating Fund budget.

CASH CARRYOVER are funds that are budgeted and for a variety of reasons are not spent in that fiscal year and are carried over to the next fiscal year. Usually, the funds are carried over from the first year of the biennium to the second year. Reserves are funds that have been built up over several biennia. Operating reserves are limited by state statutes to 15% of the last biennium's operating revenues.

In FY 2021-22, no reserve funds were used to balance the Unrestricted Operating Fund budget.

Expenditures

INSTRUCTION expenditures are budgeted in the amount of \$9,638,650 representing approximately 39.6% of the FY 2021-22 Unrestricted Operating Fund budget. In FY 2020-21, instruction expenditures were budgeted in the amount of \$10,616,362 representing approximately 41.2% of the Unrestricted Operating Fund budget.

PUBLIC SERVICE expenditures are budgeted in the amount of \$37,992 representing approximately 0.1% of the FY 2021-22 Unrestricted Operating Fund budget. In FY 2020-21, public service expenditures were budgeted in the amount of \$54,505 representing approximately 0.2% % of the Unrestricted Operating Fund budget.

ACADEMIC SUPPORT expenditures are budgeted in the amount of \$2,295,705 representing approximately 9.4% of the FY 2021-22 Unrestricted Operating Fund budget. In FY 2020-21, academic support expenditures were budgeted in the amount of \$2,022,629 representing approximately 7.8% of the Unrestricted Operating Fund budget.

STUDENT SERVICES expenditures are budgeted in the amount of \$1,819,534 representing approximately 7.5% of the FY 2021-22 Unrestricted Operating Fund budget. In FY 2020-21, student services expenditures were budgeted in the amount of \$2,005,587 representing approximately 7.8% of the Unrestricted Operating Fund budget.

INSTITUTIONAL SUPPORT expenditures are budgeted in the amount of \$6,080,340 representing approximately 25% of the FY 2021-22 Unrestricted Operating Fund budget. In FY 2020-21, institutional support expenditures were budgeted in the amount of \$7,008,239 representing approximately 27.2% of the

Unrestricted Operating Fund budget.

OPERATION/MAINTENANCE OF PLANT expenditures are budgeted in the amount of \$3,482,978 representing approximately 14.3% of the FY 2021-22 Unrestricted Operating Fund budget. In FY 2020-2021, operation/maintenance of plant expenditures were budgeted in the amount of \$3,207,555 representing approximately 12.4% of the Unrestricted Operating Fund budget.

SCHOLARSHIPS AND FELLOWSHIPS expenditures are budgeted in the amount of \$955,000 representing approximately 3.9% of the FY 2021-22 Unrestricted Operating Fund budget. In FY 2020-21, scholarship and fellowship expenditures were budgeted in the amount of \$851,791 representing approximately 3.3% of the Unrestricted Operating Fund budget.

NON-MANDATORY TRANSFERS expenditures are normally budgeted to show operating funds used for either capital purchases or projects. Because of revenue reductions, we have no non-mandatory transfers in the FY 2021-22 or FY 2020-21 Unrestricted Operating Fund budgets

Graphs comparing FY 2021-22 to FY 2020-21 start on page 59.

SALARY AND BENEFITS

The FY 2021-22 budget includes board approved actions relating to retirement contributions and annual stipends and also includes funding for certain salary adjustments resulting from the board approved compensation study. The budget does not include any funding of off-schedule salary payments, Performance Incentive Awards or Horizontal Advancements. Salary and benefits represent 75.8% and 77.5% of the FY 2021-22 and FY 2020-21 budgets, respectively.

CAPITAL OUTLAY/EQUIPMENT

The FY 2021-22 budget includes \$129,650 for capital outlay/equipment. The FY 2020-21 budget included \$113,510 for capital outlay/equipment and capital projects.

Summary and Conclusion

The FY 2021-22 budget has been developed after many weeks of gathering information and after much thought and discussion.

Even after the reduction in revenues, the budget is reasonably healthy and should allow the College to adequately meet the projected program and educational needs of the communities it serves.

College President

Board of Trustees President

WESTERN WYOMING COMMUNITY COLLEGE
FY 2022 OPERATING BUDGET REVENUES BY FUNDING SOURCE

FINAL

| | Fund 10 Operating Fund | | | | | | | Total | | | |
|-------------------------------|------------------------|-----------|----------------|---------------|-------------------------|-----------|-----------|---------|-----------|-----------|------------|
| | State | Local | Tuition & Fees | Other Sources | Carry Over/ Reserves | 1-Mill | Auxiliary | | Fees | BOCES | Grants |
| Program | | | | | | | | | | | |
| Instruction | 3,502,398 | 3,461,716 | 2,636,671 | 37,665 | - | 160,993 | - | 30,765 | 132,148 | 800,234 | 10,762,590 |
| Public Service | 13,805 | 13,645 | 10,393 | 148 | - | - | - | - | - | 3,000 | 40,992 |
| Academic Support | 834,208 | 824,518 | 628,008 | 8,971 | - | 43,350 | - | 1,000 | - | 131,484 | 2,471,539 |
| Student Services | 661,178 | 653,498 | 497,747 | 7,110 | - | 1,700,427 | - | 808,702 | - | 4,500 | 4,333,163 |
| Institutional Support | 2,209,533 | 2,183,868 | 1,663,378 | 23,762 | - | 112,185 | - | 10,000 | 36,597 | 94,415 | 6,333,737 |
| Operation & Maintenance Plant | 1,265,637 | 1,250,935 | 952,795 | 13,611 | - | 178,850 | 3,293,125 | 77,500 | - | 127,345 | 7,159,798 |
| Scholarships & Fellowships | 347,026 | 342,995 | 261,248 | 3,732 | - | 210,000 | - | - | 1,139,604 | 5,486,400 | 7,791,004 |
| Non-mandatory Transfer | - | - | - | - | - | - | - | - | - | - | - |
| Total | 8,833,784 | 8,731,175 | 6,650,240 | 95,000 | - | 2,405,805 | 3,293,125 | 927,967 | 1,308,349 | 6,647,378 | 38,892,823 |

WESTERN WYOMING COMMUNITY COLLEGE
FY 2021 OPERATING BUDGET REVENUES BY FUNDING SOURCE

FINAL

| Program | Fund 10 Operating Fund | | | | | | | Carry Over/ Reserves | 1-Mill | Auxiliary | Fees | BOCES | Grants | Total |
|-------------------------------|------------------------|-----------|----------------|---------------|---------|-----------|-----------|-------------------------|-----------|-----------|------------|-------|--------|-------|
| | State | Local | Tuition & Fees | Other Sources | | | | | | | | | | |
| Instruction | 3,881,943 | 4,151,890 | 2,712,462 | 31,141 | 265,440 | 201,077 | - | 3,291 | 133,800 | 980,871 | 12,361,914 | | | |
| Public Service | 19,160 | 20,493 | 13,388 | 154 | 1,310 | - | - | - | - | 3,000 | 57,505 | | | |
| Academic Support | 760,767 | 813,670 | 531,577 | 6,103 | 52,020 | 43,350 | - | 1,000 | - | - | 2,208,486 | | | |
| Student Services | 736,417 | 787,627 | 514,563 | 5,908 | 50,355 | 1,569,479 | - | 902,164 | - | 8,000 | 4,574,513 | | | |
| Institutional Support | 2,506,858 | 2,681,182 | 1,751,637 | 20,110 | 171,414 | 77,185 | - | 11,000 | 60,073 | 95,300 | 7,374,759 | | | |
| Operation & Maintenance Plant | 1,144,711 | 1,224,313 | 799,853 | 9,183 | 78,273 | 897,384 | 3,400,649 | 80,500 | - | 145,500 | 7,780,365 | | | |
| Scholarships & Fellowships | 299,433 | 320,256 | 209,225 | 2,402 | 20,475 | 228,000 | - | - | 1,139,605 | 5,486,400 | 7,705,796 | | | |
| Non-mandatory Transfer | - | - | - | - | - | - | - | - | - | - | - | | | |
| Total | 9,349,289 | 9,999,430 | 6,532,705 | 75,000 | 639,286 | 3,016,475 | 3,400,649 | 997,955 | 1,333,478 | 6,719,071 | 42,063,338 | | | |

WESTERN WYOMING COMMUNITY COLLEGE
FY 2022 OPERATING BUDGET EXPENSES BY PROGRAM & SERIES

| Program | Series | | | | |
|----------------------------------|------------|------------------------|--------------------------|--------------------|----------------|
| | Salaries | Employer Paid Benefits | Total Personnel Services | Operating Expenses | Capital Outlay |
| Instruction | 6,477,171 | 2,906,405 | 9,383,576 | 1,374,164 | 4,850 |
| Public Service | 21,919 | 573 | 22,492 | 17,500 | 1,000 |
| Academic Support | 1,368,304 | 683,572 | 2,051,876 | 417,013 | 2,650 |
| Student Services | 2,021,222 | 960,344 | 2,981,566 | 1,227,099 | 124,498 |
| Institutional Support | 3,158,121 | 1,682,188 | 4,840,309 | 1,371,693 | 121,735 |
| Operation & Maintenance of Plant | 1,030,550 | 682,923 | 1,713,473 | 2,067,200 | 86,000 |
| Scholarships & Fellowships | 20,000 | - | 20,000 | 7,766,900 | 4,104 |
| Non-mandatory Transfers | - | - | - | - | - |
| Auxiliary | 551,009 | 358,346 | 909,355 | 2,337,270 | 46,500 |
| Total | 14,648,296 | 7,274,351 | 21,922,647 | 16,578,839 | 391,337 |
| | | | | | 38,892,823 |

WESTERN WYOMING COMMUNITY COLLEGE
FY 2021 OPERATING BUDGET EXPENSES BY PROGRAM & SERIES

| Program | Series | | | | |
|----------------------------------|------------|------------------------|--------------------------|--------------------|----------------|
| | Salaries | Employer Paid Benefits | Total Personnel Services | Operating Expenses | Capital Outlay |
| Instruction | 7,529,956 | 3,592,152 | 11,122,108 | 1,234,456 | 5,350 |
| Public Service | 29,973 | 2,271 | 32,244 | 22,261 | 3,000 |
| Academic Support | 1,120,581 | 653,254 | 1,773,835 | 434,651 | - |
| Student Services | 2,364,188 | 1,219,747 | 3,583,935 | 878,791 | 111,787 |
| Institutional Support | 3,502,419 | 1,923,979 | 5,426,398 | 1,840,201 | 108,160 |
| Operation & Maintenance of Plant | 1,168,834 | 784,385 | 1,953,219 | 2,339,497 | 87,000 |
| Scholarships & Fellowships | 20,000 | - | 20,000 | 7,685,796 | - |
| Non-mandatory Transfers | - | - | - | - | - |
| Auxiliary | 611,664 | 391,893 | 1,003,557 | 2,315,167 | 81,925 |
| Total | 16,347,615 | 8,567,681 | 24,915,296 | 16,750,820 | 397,222 |
| | | | | | 3,400,649 |
| | | | | | 42,063,338 |

NOTICE OF HEARING ON COMMUNITY COLLEGE FISCAL 2022 BUDGET

Notice is hereby given that a public hearing on the proposed Budget for Western Wyoming Community College District, State of Wyoming, for fiscal year ending June 30, 2021, which is now being considered by the Board of Trustees, will be held in the Western Wyoming Community College Board Room, Rock Springs, Wyoming, at 7:30 p.m., July 21, 2021. At this time, any and all persons interested may appear and be heard regarding such budget. A summary of such proposed budget follows:

| Fund | Cash Available July 1st | Estimated Revenue Without Taxes | Cash & Estimated Revenue | Estimated Tax Requirement | Estimated Expend. |
|--------------------------|----------------------------|------------------------------------|-----------------------------|------------------------------|-------------------|
| Unrest. Op. Fund | \$0 | \$15,656,057 | \$15,656,057 | \$8,654,142 | \$24,310,199 |
| One Mill Fund | - | 238,931 | \$238,931 | 2,166,874 | \$2,405,805 |
| Auxiliary Fund | - | 3,293,125 | \$3,293,125 | - | \$3,293,125 |
| Designated Fund | 7,389 | 920,578 | \$927,967 | - | \$927,967 |
| BOCES Fund | 416,518 | 135,797 | \$552,315 | 756,034 | \$1,308,349 |
| Misc. Rest. Fund | - | 2,097,378 | \$2,097,378 | - | \$2,097,378 |
| Federal Fund | - | 4,550,000 | \$4,550,000 | - | \$4,550,000 |
| Endow ment Fund | - | 400,000 | \$400,000 | - | \$400,000 |
| Agency Fund | - | 84,950 | \$84,950 | - | \$84,950 |
| Plant Fund | 2,180,072 | 764,928 | \$2,945,000 | - | \$2,945,000 |
| Lease Purchase Financing | - | 535,000 | \$535,000 | - | \$535,000 |
| Total | \$2,603,979 | \$28,676,744 | \$31,280,723 | \$11,577,050 | \$42,857,773 |

Mills must be levied against the College District Assessed Valuation as follows:

Estimated tax requirement includes motor vehicle tax.

| | |
|-----------------------|--------------------|
| General College Tax: | 4.000 mills |
| One Mill Tax: | 1.000 mills |
| Sweetwater BOCES Tax: | 0.331 mills |
| TOTAL: | 5.331 mills |

/s/ Regina Clark
President, Board of Trustees
Western Wyoming Community College District

Publish: July 14, 2021

RESOLUTION TO PROVIDE INCOME

WHEREAS, on the 21st day of July, 2021 this Board adopted a College budget for the 2021-22 fiscal year ending June 30, 2022 calling for the following appropriations:

| | |
|-------------------------------------|----------------|
| UNRESTRICTED OPERATING FUND | \$24,310,199 |
| ONE MILL FUND | 2,405,805 |
| AUXILIARY FUND | 3,293,125 |
| DESIGNATED FUND..... | 927,967 |
| BOCES FUND | 1,308,349 |
| MISC. RESTRICTED FUND | 2,097,378 |
| FEDERAL FUND | 4,550,000 |
| ENDOWMENT FUND | 400,000 |
| AGENCY FUND..... | 84,950 |
| PLANT FUND | 2,945,000 |
| LEASE PURCHASE FINANCING FUND | <u>535,000</u> |
| TOTAL..... | \$42,857,773 |

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, 2022, as shown opposite each fund.

Amount to be Raised

| | | |
|-----------------------------------|-------------|------------------|
| Unrestricted Operating Fund | \$7,901,710 | Four Mills |
| One Mill Fund | 1,975,428 | One Mill |
| BOCES Fund | 653,867 | .331 of One Mill |

..... Total Mills: 5.331 Mills

NOW BE IT RESOLVED by the Board of Trustees of Western Wyoming Community College that the foregoing levies be made for the fiscal year ending June 30, 2022.

Dated this 21st day of July, 2021.

Attest:

Regina Clark, President

Dr. Veronica Donaldson, Vice-President

Dr. Greg Erramouspe, Secretary

Kenneth Lorimer, Treasurer

George Eckman

This resolution is executed with these stipulations:

- (1) The assessed valuation and tax requirements are only estimates
- (2) State Law requires all mills be levied against the final College District assessed valuation

Zach Guier

James Jessen

EXPENDITURE AUTHORITY RESOLUTION

WHEREAS, on the 21st day of July, 2021, the budget making authority, prepared and submitted to the Board of Trustees of Western Wyoming Community College District a budget for the fiscal year ending June 30, 2022.

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

WHEREAS, notice of a public hearing on such budget, together with the summary of said budget, was published in the Rock Springs Daily Rocket Miner, a legal newspaper published and of general circulation in the county on the 14th day of July, 2021; 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 Western Wyoming 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, 2022.

BE IT FURTHER RESOLVED, that the following appropriations be made for the 2021-22 fiscal year ending June 30, 2022, and that the expenditures be limited to the amount appropriated herein.

Dated this 21st day of July, 2021.

Attest:

EXPENDITURE AUTHORITY

| | | |
|--|-------------------------------------|--------------|
| _____ | UNRESTRICTED OPERATING FUND | \$24,310,199 |
| Regina Clark, President | ONE MILL FUND | 2,405,805 |
| _____ | AUXILIARY FUND | 3,293,125 |
| Dr. Veronica Donaldson, Vice President | DESIGNATED FUND..... | 927,967 |
| _____ | BOCES FUND | 1,308,349 |
| Dr. Greg Erramouspe, Secretary | MISC. RESTRICTED FUND | 2,097,378 |
| _____ | FEDERAL FUND | 4,550,000 |
| Dr. Greg Erramouspe, Secretary | ENDOWMENT FUND..... | 400,000 |
| _____ | AGENCY FUND..... | 84,950 |
| Dr. Greg Erramouspe, Secretary | PLANT FUND | 2,945,000 |
| _____ | LEASE PURCHASE FINANCING FUND | 535,000 |
| Kenneth Lorimer, Treasurer | TOTAL EXPENDITURES..... | \$42,857,773 |

George Eckman

Zach Guier

James Jessen

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Total Current Funds

| College: | | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|--|---|---------------------|------------------------------------|------------------------|----------------------|
| <u>Western Wyoming Community College</u> | | | | | |
| Revenue | Tuition and Fees | 7,197,160 | 7,363,273 | 7,500,324 | 7,577,357 |
| | State Appropriations | 9,786,664 | 10,086,268 | 8,998,323 | 9,002,052 |
| | Local Appropriations | 13,110,369 | 11,186,214 | 10,916,980 | 10,821,016 |
| | Federal Grants and Contracts | 4,966,377 | 4,879,469 | 4,550,000 | 4,550,000 |
| | State Grants and Contracts | 1,280,307 | 7,664,699 | 1,199,729 | 1,199,729 |
| | Local Grants and Contracts | 883,601 | 810,997 | 755,570 | 756,034 |
| | Private Givts/Grants/Contracts | 129,788 | 118,010 | 135,797 | 135,797 |
| | Endowment Income | 0 | 0 | 0 | 0 |
| | Sales & Services/Educ Act. | 0 | 0 | 0 | 0 |
| | Sales & Services/Aux Enter | 2,795,747 | 3,474,702 | 3,293,125 | 3,293,125 |
| | Other Sources | 1,047,834 | 1,105,986 | 1,068,549 | 1,071,645 |
| | Total Revenue | 41,197,847 | 46,689,618 | 38,418,397 | 38,406,755 |
| Other Funding Sources | Carryover | 0 | 0 | 424,371 | 423,907 |
| | Transfers | 0 | 116,807 | 0 | 0 |
| | Other | 63,985 | 66,398 | 50,055 | 62,161 |
| | Total Other | 63,985 | 183,205 | 474,426 | 486,068 |
| Total Current Funds Revenue and Other | | 41,261,832 | 46,872,823 | 38,892,823 | 38,892,823 |
| Expenditures by Program | Instruction | 11,562,967 | 10,742,972 | 10,762,590 | 10,762,590 |
| | Research | 72,148 | 141,766 | 0 | 0 |
| | Public Service | 39,840 | 22,243 | 40,992 | 40,992 |
| | Academic Support | 2,218,907 | 1,909,855 | 2,471,539 | 2,471,539 |
| | Student Services | 4,564,870 | 3,703,403 | 4,333,163 | 4,333,163 |
| | Institutional Support | 8,194,927 | 14,134,175 | 6,333,737 | 6,333,737 |
| | Operations and Maint/Plant | 3,711,423 | 3,319,544 | 3,866,673 | 3,866,673 |
| | Scholarships & Fellowships | 6,097,931 | 5,491,278 | 7,791,004 | 7,791,004 |
| | Total Expenditures | 36,463,013 | 39,465,236 | 35,599,698 | 35,599,698 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Auxiliary Enterprises | Expenditures | 3,153,803 | 2,976,778 | 3,293,125 | 3,293,125 |
| | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 49,422 | 0 | 0 |
| | Total Expenditures & Transfers | 3,153,803 | 3,026,200 | 3,293,125 | 3,293,125 |
| Total Current Funds Exp & Transfers | | 39,616,816 | 42,491,436 | 38,892,823 | 38,892,823 |
| Expenditures by Series | Salaries | 16,413,233 | 14,078,400 | 14,648,296 | 14,648,296 |
| | Benefits | 7,614,518 | 6,989,646 | 7,274,351 | 7,274,351 |
| | Operating Expenses | 15,327,000 | 21,114,896 | 16,578,839 | 16,578,839 |
| | Capital Outlay | 262,065 | 259,072 | 391,337 | 391,337 |
| | Total Expenditures | 39,616,816 | 42,442,014 | 38,892,823 | 38,892,823 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 49,422 | 0 | 0 |
| | Total Transfers | 0 | 49,422 | 0 | 0 |
| Total Current Funds Exp & Transfers | | 39,616,816 | 42,491,436 | 38,892,823 | 38,892,823 |
| Net Increase (Decrease) | | 1,645,016 | 4,381,387 | 0 | 0 |

| WYOMING COMMUNITY COLLEGE SYSTEM | | Budget Detail - Total Current Funds Revenue | | | |
|--|-----------------------------------|---|------------------------------------|------------------------|----------------------|
| College: | Western Wyoming Community College | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
| Revenue | | | | | |
| Tuition, Fees | Credit Tuition, In-State | 2,486,457 | 2,468,807 | 2,666,000 | 2,577,842 |
| | Credit Tuition, Out-of-District | 1,547,443 | 1,618,499 | 1,492,800 | 1,594,293 |
| | Credit Tuition, Out-State | 336,235 | 393,874 | 373,200 | 376,288 |
| | Credit Tuition, WUE | 557,519 | 452,327 | 442,160 | 493,595 |
| | Continuing Education Tuition | 55,135 | 31,802 | 54,500 | 55,000 |
| | Community Services Tuition | 0 | 0 | 0 | 0 |
| | Student Fees | 856,841 | 877,406 | 758,064 | 758,064 |
| | Course Fees | 632,433 | 625,938 | 764,100 | 778,822 |
| | Other Fees | 725,097 | 894,620 | 949,500 | 943,453 |
| State Appropriations | State Aid Appropriation | 6,864,139 | 7,479,367 | 6,309,586 | 6,309,586 |
| | Supplemental Appropriation | 2,176,171 | 1,900,147 | 1,947,209 | 1,947,209 |
| | Other State Revenue | 746,354 | 706,754 | 741,528 | 745,257 |
| Local Appropriations | Mill Levy, Four-Mill | 9,745,643 | 8,244,409 | 8,000,000 | 7,901,710 |
| | Mill Levy, Optional | 2,430,540 | 2,060,410 | 2,000,000 | 1,975,428 |
| | Motor Vehicle Fees | 928,205 | 880,688 | 892,450 | 913,106 |
| | Other Local Revenue | 5,981 | 707 | 24,530 | 30,772 |
| Federal Grants and Contracts | | 4,966,377 | 4,879,469 | 4,550,000 | 4,550,000 |
| State Grants and Contracts | | 1,280,307 | 7,664,699 | 1,199,729 | 1,199,729 |
| Local Grants and Contracts | | 883,601 | 810,997 | 755,570 | 756,034 |
| BOCES/BOCHES | | | | | |
| Private Grants/Gifts/Contracts | | 129,788 | 118,010 | 135,797 | 135,797 |
| Endowment Income | Unrestricted | | | | |
| | Restricted | | | | |
| | Other Income | | | | |
| Sales/Service Educational Activities | Instruction | 0 | 0 | 0 | 0 |
| | Research | 0 | 0 | 0 | 0 |
| | Public Service | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| Sales/Service Auxiliary Enterprises | Student Center | 0 | 0 | 0 | 0 |
| | Food Service | 638,693 | 1,003,863 | 781,308 | 781,308 |
| | Residence Halls | 950,494 | 1,385,373 | 1,104,231 | 1,104,231 |
| | Bookstores | 1,100,199 | 1,051,574 | 1,313,936 | 1,313,936 |
| | Copy Centers | 0 | 0 | 0 | 0 |
| | Motor Pool | 74,489 | 33,732 | 93,650 | 93,650 |
| | Early Childhood Center | 0 | 0 | 0 | 0 |
| | Other | 31,872 | 160 | 0 | 0 |
| Other Sources | Gate Receipts | 0 | 0 | 0 | 0 |
| | Investment Income | 180,516 | 17,860 | 75,000 | 78,096 |
| | Miscellaneous Deposits | 867,318 | 1,088,126 | 993,549 | 993,549 |
| Total Revenue | | 41,197,847 | 46,689,618 | 38,418,397 | 38,406,755 |
| Other Funding Sources | Carryover | 0 | 0 | 424,371 | 423,907 |
| | Transfers | 0 | 116,807 | 0 | 0 |
| | Other | 63,985 | 66,398 | 50,055 | 62,161 |
| Total Other | | 63,985 | 183,205 | 474,426 | 486,068 |
| Total Current Funds Revenue and Other | | 41,261,832 | 46,872,823 | 38,892,823 | 38,892,823 |

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Expenditures

| College: <u>Western Wyoming Community College</u> | | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|---|--------------------|---------------------|------------------------------------|------------------------|----------------------|
| Expenditures by Program | | | | | |
| Instruction All Other | Salaries | 6,811,215 | 6,187,397 | 6,126,675 | 6,126,675 |
| | Benefits | 2,956,963 | 2,842,303 | 2,745,561 | 2,745,561 |
| | Operating Expenses | 1,182,758 | 1,160,584 | 1,288,203 | 1,288,203 |
| | Capital Outlay | 19,133 | 5,102 | 4,850 | 4,850 |
| | Total Expenditures | 10,970,069 | 10,195,386 | 10,165,289 | 10,165,289 |
| Instruction Continuing Education | Salaries | 189,609 | 170,628 | 185,495 | 185,495 |
| | Benefits | 105,421 | 92,797 | 87,335 | 87,335 |
| | Operating Expenses | 31,324 | 30,881 | 42,450 | 42,450 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 326,354 | 294,306 | 315,280 | 315,280 |
| Instruction ABE, GED, ESL | Salaries | 177,704 | 170,006 | 165,001 | 165,001 |
| | Benefits | 80,674 | 78,920 | 73,509 | 73,509 |
| | Operating Expenses | 8,166 | 4,354 | 43,511 | 43,511 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 266,544 | 253,280 | 282,021 | 282,021 |
| Research | Salaries | 25,041 | 39,645 | 0 | 0 |
| | Benefits | 5,634 | 7,833 | 0 | 0 |
| | Operating Expenses | 41,473 | 94,288 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 72,148 | 141,766 | 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 | 30,280 | 16,920 | 21,919 | 21,919 |
| | Benefits | 1,622 | 1,557 | 573 | 573 |
| | Operating Expenses | 7,438 | 3,766 | 17,500 | 17,500 |
| | Capital Outlay | 500 | 0 | 1,000 | 1,000 |
| | Total Expenditures | 39,840 | 22,243 | 40,992 | 40,992 |
| Academic Support | Salaries | 1,232,655 | 1,063,907 | 1,368,304 | 1,368,304 |
| | Benefits | 581,134 | 511,517 | 683,572 | 683,572 |
| | Operating Expenses | 403,780 | 334,317 | 417,013 | 417,013 |
| | Capital Outlay | 1,338 | 114 | 2,650 | 2,650 |
| | Total Expenditures | 2,218,907 | 1,909,855 | 2,471,539 | 2,471,539 |
| Student Services | Salaries | 2,504,020 | 2,029,887 | 2,021,222 | 2,021,222 |
| | Benefits | 1,093,240 | 934,890 | 960,344 | 960,344 |
| | Operating Expenses | 896,173 | 734,486 | 1,227,099 | 1,227,099 |
| | Capital Outlay | 71,437 | 4,140 | 124,498 | 124,498 |
| | Total Expenditures | 4,564,870 | 3,703,403 | 4,333,163 | 4,333,163 |
| Institutional Support | Salaries | 3,632,112 | 3,036,744 | 3,158,121 | 3,158,121 |
| | Benefits | 1,754,514 | 1,606,701 | 1,682,188 | 1,682,188 |
| | Operating Expenses | 2,676,336 | 9,243,017 | 1,371,693 | 1,371,693 |
| | Capital Outlay | 131,965 | 247,713 | 121,735 | 121,735 |
| | Total Expenditures | 8,194,927 | 14,134,175 | 6,333,737 | 6,333,737 |

| WYOMING COMMUNITY COLLEGE SYSTEM | | Budget Detail - Page 2 | | | |
|---|---------------------------|-------------------------|-------------------|-------------------|-------------------|
| Operation/ Maintenance Plant | Salaries | 1,145,210 | 844,794 | 1,030,550 | 1,030,550 |
| | Benefits | 661,134 | 575,643 | 682,923 | 682,923 |
| | Operating Expenses | 1,889,330 | 1,899,107 | 2,067,200 | 2,067,200 |
| | Capital Outlay | 15,749 | 0 | 86,000 | 86,000 |
| | Total Expenditures | 3,711,423 | 3,319,544 | 3,866,673 | 3,866,673 |
| Scholarships and Fellowships | Salaries | 32,936 | 18,289 | 20,000 | 20,000 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 6,064,995 | 5,472,989 | 7,766,900 | 7,766,900 |
| | Capital Outlay | 0 | 0 | 4,104 | 4,104 |
| | Total Expenditures | 6,097,931 | 5,491,278 | 7,791,004 | 7,791,004 |
| Total Expenditures | | 36,463,013 | 39,465,236 | 35,599,698 | 35,599,698 |
| | | | | | |
| Transfers | Mandatory | 0 | 0 | 0 | 0 |
| | Non-mandatory | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Auxiliary Enterprises | Salaries | 632,451 | 500,183 | 551,009 | 551,009 |
| | Benefits | 374,182 | 337,485 | 358,346 | 358,346 |
| | Operating Expenses | 2,125,227 | 2,137,107 | 2,337,270 | 2,337,270 |
| | Capital Outlay | 21,943 | 2,003 | 46,500 | 46,500 |
| | Total Expenditures | 3,153,803 | 2,976,778 | 3,293,125 | 3,293,125 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 49,422 | 0 | 0 |
| | Total Transfers | 0 | 49,422 | 0 | 0 |
| Total Current Funds Expenditures and Transfers | | 39,616,816 | 42,491,436 | 38,892,823 | 38,892,823 |
| | | | | | |
| WCCC Form 215 (Reviewed Feb 2013) | | Date Prepared: 06/21/21 | | | |

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted Operating Fund

| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|--|--|---------------------|------------------------------------|------------------------|----------------------|
| Revenue | Tuition and Fees | 6,244,079 | 6,408,364 | 6,650,240 | 6,727,273 |
| | State Appropriations | 9,620,225 | 9,947,263 | 8,833,784 | 8,833,784 |
| | Local Appropriations | 10,488,207 | 8,948,960 | 8,731,175 | 8,654,142 |
| | Sales & Services/Educ Act. | 0 | 0 | 0 | 0 |
| | Other Sources | 150,155 | 287,334 | 95,000 | 95,000 |
| | Total Revenue | 26,502,666 | 25,591,921 | 24,310,199 | 24,310,199 |
| Other Funding Sources | Carryover | 0 | 0 | 0 | 0 |
| | Transfers | 0 | 81,091 | 0 | 0 |
| | Other | -795 | -2,259 | 0 | 0 |
| | Total Other | -795 | 78,832 | 0 | 0 |
| Total Operating Fund Revenue and Other | | 26,501,871 | 25,670,753 | 24,310,199 | 24,310,199 |
| Expenditures by Program | Instruction | 10,415,049 | 9,670,284 | 9,638,450 | 9,638,450 |
| | Research | 0 | 0 | 0 | 0 |
| | Public Service | 40,489 | 28,660 | 37,992 | 37,992 |
| | Academic Support | 1,951,852 | 1,642,462 | 2,295,705 | 2,295,705 |
| | Student Services | 2,491,430 | 1,533,238 | 1,819,534 | 1,819,534 |
| | Institutional Support | 7,330,652 | 6,074,880 | 6,080,540 | 6,080,540 |
| | Operations and Maint/Plant | 2,958,408 | 2,621,039 | 3,482,978 | 3,482,978 |
| | Scholarships & Fellowships | 898,222 | 813,681 | 955,000 | 955,000 |
| | Total Expenditures | 26,086,102 | 22,384,244 | 24,310,199 | 24,310,199 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total Oper Fund Exp. & Tfrs. by Program | | 26,086,102 | 22,384,244 | 24,310,199 | 24,310,199 |
| Expenditures by Series | Salaries | 13,700,712 | 11,503,940 | 12,318,895 | 12,318,895 |
| | Benefits | 6,360,745 | 5,755,745 | 6,113,227 | 6,113,227 |
| | Operating Expenses | 6,009,877 | 4,959,141 | 5,748,427 | 5,748,427 |
| | Capital Outlay | 14,768 | 165,418 | 129,650 | 129,650 |
| | Total Expenditures | 26,086,102 | 22,384,244 | 24,310,199 | 24,310,199 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total Oper Fund Exp. & Tfrs by Series | | 26,086,102 | 22,384,244 | 24,310,199 | 24,310,199 |
| Net Increase (Decrease) | | 415,769 | 3,286,509 | 0 | 0 |

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Revenue

| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|---|--|---------------------|------------------------------------|------------------------|----------------------|
| Revenue | | | | | |
| Tuition, Fees | Credit Tuition, In-State | 2,486,457 | 2,468,807 | 2,666,000 | 2,577,842 |
| | Credit Tuition, Out-of-District | 1,547,443 | 1,618,499 | 1,492,800 | 1,594,293 |
| | Credit Tuition, Out-State | 336,235 | 393,874 | 373,200 | 376,288 |
| | Credit Tuition, WUE | 557,519 | 452,327 | 442,160 | 493,595 |
| | Continuing Education Tuition | 55,135 | 31,802 | 54,500 | 55,000 |
| | Community Services Tuition | 0 | 0 | 0 | 0 |
| | Student Fees | 0 | 0 | 0 | 0 |
| | Course Fees | 632,433 | 625,938 | 764,100 | 778,822 |
| | Other Fees | 628,857 | 817,117 | 857,480 | 851,433 |
| State Appropriations | State Aid Appropriation | 6,864,139 | 7,479,367 | 6,309,586 | 6,309,586 |
| | Supplemental Appropriation | 2,176,171 | 1,900,147 | 1,922,670 | 1,922,670 |
| | Other State Revenue | 579,915 | 567,749 | 601,528 | 601,528 |
| Local Appropriations | Mill Levy, Four-Mill | 9,745,643 | 8,244,409 | 8,000,000 | 7,901,710 |
| | Motor Vehicle Fees | 742,564 | 704,551 | 712,450 | 727,465 |
| | Other Local Revenue | 0 | 0 | 18,725 | 24,967 |
| Sales/Service Educational Activities | Instruction | 0 | 0 | 0 | 0 |
| | Research | 0 | 0 | 0 | 0 |
| | Public Service | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| Other Sources | Gate Receipts | 0 | 0 | 0 | 0 |
| | Investment Income | 99,717 | 17,289 | 45,000 | 45,000 |
| | Miscellaneous Deposits | 50,438 | 270,045 | 50,000 | 50,000 |
| Total Revenue | | 26,502,666 | 25,591,921 | 24,310,199 | 24,310,199 |
| Other Funding Sources | Carryover | 0 | 0 | 0 | 0 |
| | Transfers | 0 | 81,091 | 0 | 0 |
| | Other | -795 | -2,259 | 0 | 0 |
| Total Other | | -795 | 78,832 | 0 | 0 |
| Total Operating Fund Revenue and Other | | 26,501,871 | 25,670,753 | 24,310,199 | 24,310,199 |

WYOMING COMMUNITY COLLEGE SYSTEM
Budget Detail - Unrestricted Operating Fund Expenditures

| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|---|--|---------------------|------------------------------------|------------------------|----------------------|
| Expenditures by Program | | | | | |
| Instruction All Other | Salaries | 6,184,026 | 5,618,354 | 5,594,558 | 5,594,558 |
| | Benefits | 2,612,147 | 2,492,195 | 2,406,445 | 2,406,445 |
| | Operating Expenses | 1,154,471 | 1,133,611 | 1,200,038 | 1,200,038 |
| | Capital Outlay | 2,113 | 5,102 | 4,850 | 4,850 |
| | Total Expenditures | 9,952,757 | 9,249,262 | 9,205,891 | 9,205,891 |
| Instruction Continuing Education | Salaries | 170,759 | 153,387 | 166,848 | 166,848 |
| | Benefits | 96,948 | 84,722 | 78,638 | 78,638 |
| | Operating Expenses | 30,741 | 30,881 | 40,500 | 40,500 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 298,448 | 268,990 | 285,986 | 285,986 |
| Instruction ABE, GED, ESL | Salaries | 112,515 | 102,405 | 98,167 | 98,167 |
| | Benefits | 49,086 | 48,765 | 45,906 | 45,906 |
| | Operating Expenses | 2,243 | 862 | 2,500 | 2,500 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 163,844 | 152,032 | 146,573 | 146,573 |
| 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 | 30,061 | 16,920 | 21,919 | 21,919 |
| | Benefits | 1,605 | 1,557 | 573 | 573 |
| | Operating Expenses | 8,823 | 10,183 | 15,500 | 15,500 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 40,489 | 28,660 | 37,992 | 37,992 |
| Academic Support | Salaries | 1,076,755 | 894,925 | 1,284,074 | 1,284,074 |
| | Benefits | 532,691 | 462,116 | 660,402 | 660,402 |
| | Operating Expenses | 341,068 | 285,307 | 348,579 | 348,579 |
| | Capital Outlay | 1,338 | 114 | 2,650 | 2,650 |
| | Total Expenditures | 1,951,852 | 1,642,462 | 2,295,705 | 2,295,705 |
| Student Services | Salaries | 1,443,843 | 916,856 | 1,033,897 | 1,033,897 |
| | Benefits | 683,440 | 513,869 | 584,237 | 584,237 |
| | Operating Expenses | 363,667 | 102,513 | 199,250 | 199,250 |
| | Capital Outlay | 480 | 0 | 2,150 | 2,150 |
| | Total Expenditures | 2,491,430 | 1,533,238 | 1,819,534 | 1,819,534 |
| Institutional Support | Salaries | 3,537,779 | 2,956,990 | 3,090,394 | 3,090,394 |
| | Benefits | 1,723,735 | 1,576,931 | 1,654,103 | 1,654,103 |
| | Operating Expenses | 2,058,301 | 1,380,757 | 1,216,043 | 1,216,043 |
| | Capital Outlay | 10,837 | 160,202 | 120,000 | 120,000 |
| | Total Expenditures | 7,330,652 | 6,074,880 | 6,080,540 | 6,080,540 |

| WYOMING COMMUNITY COLLEGE SYSTEM | | Operating Fund Budget Detail - Page 2 | | | |
|--|---------------------------|---------------------------------------|-------------------|-------------------|-------------------|
| Operation/ | Salaries | 1,144,678 | 844,103 | 1,029,038 | 1,029,038 |
| Maintenance | Benefits | 661,093 | 575,590 | 682,923 | 682,923 |
| Plant | Operating Expenses | 1,152,637 | 1,201,346 | 1,771,017 | 1,771,017 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 2,958,408 | 2,621,039 | 3,482,978 | 3,482,978 |
| | | | | | |
| Scholarships and | Salaries | 296 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 897,926 | 813,681 | 955,000 | 955,000 |
| Fellowships | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 898,222 | 813,681 | 955,000 | 955,000 |
| | | | | | |
| Total Expenditures | | 26,086,102 | 22,384,244 | 24,310,199 | 24,310,199 |
| | | | | | |
| Transfers | Mandatory | 0 | 0 | 0 | 0 |
| | Non-mandatory | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| | | | | | |
| Total Operating Fund Exp. and Transfers | | 26,086,102 | 22,384,244 | 24,310,199 | 24,310,199 |
| WCCC Form 218 (Reviewed Feb 2013) | | Date Prepared: 06/21/21 | | | |

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted One-Mill Fund

| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|---|--|---------------------|------------------------------------|------------------------|----------------------|
| Revenue | Local Appropriations | 2,622,162 | 2,237,254 | 2,185,805 | 2,166,874 |
| | Other Sources | 80,799 | 571 | 30,000 | 33,096 |
| | Total Revenue | 2,702,961 | 2,237,825 | 2,215,805 | 2,199,970 |
| Other Funding Sources | Carryover | 0 | 0 | 0 | 0 |
| | Transfers | 0 | 7,810 | 0 | 0 |
| | Other | 214,636 | 207,636 | 190,000 | 205,835 |
| | Total Other | 214,636 | 215,446 | 190,000 | 205,835 |
| Total One-Mill Revenue and Other | | 2,917,597 | 2,453,271 | 2,405,805 | 2,405,805 |
| Expenditures by Program | Instruction | 159,815 | 105,792 | 160,993 | 160,993 |
| | Research | 0 | 0 | 0 | 0 |
| | Public Service | 236 | 0 | 0 | 0 |
| | Academic Support | 26,009 | 25,191 | 43,350 | 43,350 |
| | Student Services | 1,059,959 | 1,335,565 | 1,700,427 | 1,700,427 |
| | Institutional Support | 163,899 | 27,350 | 112,185 | 112,185 |
| | Operations and Maint/Plant | 573,008 | 543,131 | 178,850 | 178,850 |
| | Scholarships & Fellowships | 233,808 | 210,982 | 210,000 | 210,000 |
| | Total Expenditures | 2,216,734 | 2,248,011 | 2,405,805 | 2,405,805 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total One-Mill Exp. & Tfrs. by Program | | 2,216,734 | 2,248,011 | 2,405,805 | 2,405,805 |
| Expenditures by Series | Salaries | 669,286 | 769,837 | 909,397 | 909,397 |
| | Benefits | 315,586 | 338,855 | 358,336 | 358,336 |
| | Operating Expenses | 1,212,477 | 1,139,319 | 1,050,595 | 1,050,595 |
| | Capital Outlay | 19,385 | 0 | 87,477 | 87,477 |
| | Total Expenditures | 2,216,734 | 2,248,011 | 2,405,805 | 2,405,805 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total One-Mill Exp. & Tfrs. by Series | | 2,216,734 | 2,248,011 | 2,405,805 | 2,405,805 |
| Net Increase (Decrease) | | 700,863 | 205,260 | 0 | 0 |

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

| College: | | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|--|---------------------|-----------------------------|--|--------------------------------|------------------------------|
| <u>Western Wyoming Community College</u> | | | | | |
| Revenue | | | | | |
| Local | Mill levy | 2,430,540 | 2,060,410 | 2,000,000 | 1,975,428 |
| Appropriations | Optional Mill | 0 | 0 | 0 | 0 |
| | Motor Vehicle Fees | 185,641 | 176,137 | 180,000 | 185,641 |
| | Other Local Revenue | 5,981 | 707 | 5,805 | 5,805 |
| | Other Revenue | 166,439 | 139,005 | 140,000 | 143,729 |
| Other Sources | Investment Income | 80,799 | 571 | 30,000 | 33,096 |
| Total Revenue | | 2,869,400 | 2,376,830 | 2,355,805 | 2,343,699 |
| Other Funding Sources | | | | | |
| | Carryover | 0 | 0 | 0 | 0 |
| | Transfers | 0 | 7,810 | 0 | 0 |
| | Other | 48,197 | 68,631 | 50,000 | 62,106 |
| Total Other | | 48,197 | 76,441 | 50,000 | 62,106 |
| Total One-Mill Revenue and Other | | 2,917,597 | 2,453,271 | 2,405,805 | 2,405,805 |

WCCC Form 217c (Reviewed Feb 2013)

Date Prepared: 06/21/21

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

| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|--------------------------------|---|-----------------------------|--|--------------------------------|------------------------------|
| Expenditures by Program | | | | | |
| Instruction | Salaries | 86,270 | 49,487 | 68,234 | 68,234 |
| All Other | Benefits | 44,988 | 30,359 | 31,560 | 31,560 |
| | Operating Expenses | 651 | 630 | 31,905 | 31,905 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 131,909 | 80,476 | 131,699 | 131,699 |
| Instruction | Salaries | 18,850 | 17,241 | 18,647 | 18,647 |
| Continuing | Benefits | 8,473 | 8,075 | 8,697 | 8,697 |
| Education | Operating Expenses | 583 | 0 | 1,950 | 1,950 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 27,906 | 25,316 | 29,294 | 29,294 |
| Instruction | Salaries | 0 | 0 | 0 | 0 |
| ABE, GED, | Benefits | 0 | 0 | 0 | 0 |
| ESL | Operating Expenses | 0 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 0 | 0 | 0 | 0 |
| Research | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 0 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 0 | 0 | 0 | 0 |
| Public Service | Salaries | 0 | 0 | 0 | 0 |
| All Other | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 0 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 0 | 0 | 0 | 0 |
| Public Service | Salaries | 219 | 0 | 0 | 0 |
| Community | Benefits | 17 | 0 | 0 | 0 |
| Service | Operating Expenses | 0 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 236 | 0 | 0 | 0 |
| Academic | Salaries | 0 | 0 | 0 | 0 |
| Support | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 26,009 | 25,191 | 43,350 | 43,350 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 26,009 | 25,191 | 43,350 | 43,350 |
| Student | Salaries | 563,415 | 702,418 | 821,004 | 821,004 |
| Services | Benefits | 262,067 | 300,368 | 318,079 | 318,079 |
| | Operating Expenses | 230,841 | 332,779 | 559,867 | 559,867 |
| | Capital Outlay | 3,636 | 0 | 1,477 | 1,477 |
| | Total Expenditures | 1,059,959 | 1,335,565 | 1,700,427 | 1,700,427 |
| Institutional | Salaries | 0 | 0 | 0 | 0 |
| Support | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 163,899 | 27,350 | 112,185 | 112,185 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 163,899 | 27,350 | 112,185 | 112,185 |

| WYOMING COMMUNITY COLLEGE SYSTEM | | One-Mill Fund Budget Detail - Page 2 | | | |
|--|--------------------|--------------------------------------|-----------|-----------|-----------|
| Operation/ Maintenance Plant | Salaries | 532 | 691 | 1,512 | 1,512 |
| | Benefits | 41 | 53 | 0 | 0 |
| | Operating Expenses | 556,686 | 542,387 | 91,338 | 91,338 |
| | Capital Outlay | 15,749 | 0 | 86,000 | 86,000 |
| | Total Expenditures | 573,008 | 543,131 | 178,850 | 178,850 |
| Scholarships and Fellowships | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 233,808 | 210,982 | 210,000 | 210,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 233,808 | 210,982 | 210,000 | 210,000 |
| Total Expenditures | | 2,216,734 | 2,248,011 | 2,405,805 | 2,405,805 |
| | | | | | |
| Transfers | Mandatory | 0 | 0 | 0 | 0 |
| | Non-mandatory | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total One-Mill Expenditures and Transfers | | 2,216,734 | 2,248,011 | 2,405,805 | 2,405,805 |
| WCCC Form 218c (Reviewed Feb 2013) | | Date Prepared: 06/21/21 | | | |

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Unrestricted Auxiliary Fund

| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|--|--|---------------------|------------------------------------|------------------------|----------------------|
| Revenue | Sales & Services/Auxiliary Enterpri | 2,795,747 | 3,474,702 | 3,293,125 | 3,293,125 |
| Student Fees | Other Sources | 0 | 0 | 0 | 0 |
| | Total Revenue | 2,795,747 | 3,474,702 | 3,293,125 | 3,293,125 |
| 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 Auxiliary Revenue and Other | | 2,795,747 | 3,474,702 | 3,293,125 | 3,293,125 |
| Expenditures by Program | Auxiliary Enterprises, Student | 3,028,625 | 2,870,714 | 3,199,475 | 3,199,475 |
| | Auxiliary Enterprises, Faculty/Staff | 125,178 | 106,064 | 93,650 | 93,650 |
| | Total Expenditures | 3,153,803 | 2,976,778 | 3,293,125 | 3,293,125 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 49,422 | 0 | 0 |
| | Total Transfers | 0 | 49,422 | 0 | 0 |
| Total Auxiliary Exp. & Tfrs. by Program | | 3,153,803 | 3,026,200 | 3,293,125 | 3,293,125 |
| Expenditures by Series | Salaries | 632,451 | 500,183 | 551,009 | 551,009 |
| | Benefits | 374,182 | 337,485 | 358,346 | 358,346 |
| | Operating Expenses | 2,125,227 | 2,137,107 | 2,337,270 | 2,337,270 |
| | Capital Outlay | 21,943 | 2,003 | 46,500 | 46,500 |
| | Total Expenditures | 3,153,803 | 2,976,778 | 3,293,125 | 3,293,125 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 49,422 | 0 | 0 |
| | Total Transfers | 0 | 49,422 | 0 | 0 |
| Total Auxiliary Exp. & Tfrs. by Series | | 3,153,803 | 3,026,200 | 3,293,125 | 3,293,125 |
| Net Increase (Decrease) | | (358,056) | 448,502 | 0 | 0 |

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Auxiliary Fund Revenue

| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|---|--|---------------------|------------------------------------|------------------------|----------------------|
| Revenue | | | | | |
| Sales/Service | Student Center | 0 | 0 | 0 | 0 |
| | Food Service | 638,693 | 1,003,863 | 781,308 | 781,308 |
| | Residence Halls | 950,494 | 1,385,373 | 1,104,231 | 1,104,231 |
| | Bookstores | 1,100,199 | 1,051,574 | 1,313,936 | 1,313,936 |
| | Copy Center | 0 | 0 | 0 | 0 |
| | Motor Pool | 74,489 | 33,732 | 93,650 | 93,650 |
| | Early Childhood Center | 0 | 0 | 0 | 0 |
| | Other | 31,872 | 160 | 0 | 0 |
| Other Sources | Gate Receipts | 0 | 0 | 0 | 0 |
| | Investment Income | 0 | 0 | 0 | 0 |
| | Miscellaneous Deposits | 0 | 0 | 0 | 0 |
| Total Revenue | | 2,795,747 | 3,474,702 | 3,293,125 | 3,293,125 |
| 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 Auxiliary Fund Revenue and Other | | 2,795,747 | 3,474,702 | 3,293,125 | 3,293,125 |

WCCC Form 217b (Reviewed Feb 2013)

Date Prepared: 06/21/21

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Auxiliary Fund Expenditures

| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|--|--|---------------------|------------------------------------|------------------------|----------------------|
| 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 | 11,200 | 8,261 | 9,619 | 9,619 |
| Food Service | Benefits | 7,734 | 6,274 | 6,689 | 6,689 |
| | Operating Expenses | 687,911 | 577,432 | 752,500 | 752,500 |
| | Capital Outlay | 12,320 | 1,278 | 12,500 | 12,500 |
| | Total Expenditures | 719,165 | 593,245 | 781,308 | 781,308 |
| Student | Salaries | 195,652 | 170,068 | 182,737 | 182,737 |
| Bookstore | Benefits | 112,124 | 106,895 | 99,749 | 99,749 |
| | Operating Expenses | 861,489 | 873,646 | 1,027,450 | 1,027,450 |
| | Capital Outlay | 8,100 | 725 | 4,000 | 4,000 |
| | Total Expenditures | 1,177,365 | 1,151,334 | 1,313,936 | 1,313,936 |
| Student | Salaries | 399,406 | 313,589 | 349,556 | 349,556 |
| Housing | Benefits | 235,378 | 216,319 | 241,175 | 241,175 |
| | Operating Expenses | 497,311 | 596,227 | 513,500 | 513,500 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 1,132,095 | 1,126,135 | 1,104,231 | 1,104,231 |
| Student Early | Salaries | 0 | 0 | 0 | 0 |
| Childhood | Benefits | 0 | 0 | 0 | 0 |
| Center | Operating Expenses | 0 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 0 | 0 | 0 | 0 |
| Student | Salaries | 0 | 0 | 0 | 0 |
| All Other | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 0 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 0 | 0 | 0 | 0 |
| Faculty/Staff | Salaries | 26,193 | 8,265 | 9,097 | 9,097 |
| Motor Pool | Benefits | 18,946 | 7,997 | 10,733 | 10,733 |
| | Operating Expenses | 78,516 | 89,802 | 43,820 | 43,820 |
| | Capital Outlay | 1,523 | 0 | 30,000 | 30,000 |
| | Total Expenditures | 125,178 | 106,064 | 93,650 | 93,650 |
| Faculty/Staff | Salaries | 0 | 0 | 0 | 0 |
| All Other | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 0 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 0 | 0 | 0 | 0 |
| Total Expenditures | | 3,153,803 | 2,976,778 | 3,293,125 | 3,293,125 |
| Transfers | Mandatory | 0 | 0 | 0 | 0 |
| | Non-mandatory | 0 | 49,422 | 0 | 0 |
| | Total Transfers | 0 | 49,422 | 0 | 0 |
| Total Auxiliary Fund Exp. and Transfers | | 3,153,803 | 3,026,200 | 3,293,125 | 3,293,125 |

| WYOMING COMMUNITY COLLEGE SYSTEM | | Annual Budget Summary - Unrestricted Other Fund Designated | | | |
|---|--|---|------------------------------------|------------------------|----------------------|
| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
| Revenue | Student Fees | 856,841 | 877,406 | 758,064 | 758,064 |
| | Other Fees | 96,240 | 77,503 | 92,020 | 92,020 |
| | Total Revenue | 953,081 | 954,909 | 850,084 | 850,084 |
| Other Funding Sources | Carryover | 0 | 0 | 7,389 | 7,389 |
| | Transfers | 0 | 2,194 | 0 | 0 |
| | Other | 91,494 | 81,752 | 70,494 | 70,494 |
| | Total Other | 91,494 | 83,946 | 77,883 | 77,883 |
| Total Unrestricted Funds Revenue and Other | | 1,044,575 | 1,038,855 | 927,967 | 927,967 |
| Expenditures by Program | Instruction | 8,400 | 4,332 | 30,765 | 30,765 |
| | Research | 0 | 0 | 0 | 0 |
| | Public Service | 0 | 0 | 0 | 0 |
| | Academic Support | 0 | 0 | 1,000 | 1,000 |
| | Student Services | 537,254 | 393,709 | 808,702 | 808,702 |
| | Institutional Support | 1,400 | 16,110 | 10,000 | 10,000 |
| | Operations and Maint/Plant | 52,663 | 50,000 | 77,500 | 77,500 |
| | Scholarships & Fellowships | -903 | -1,511 | 0 | 0 |
| | Total Expenditures | 598,814 | 462,640 | 927,967 | 927,967 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total Unrestricted Exp. & Tfrs. by Program | | 598,814 | 462,640 | 927,967 | 927,967 |
| Expenditures by Series | Salaries | 229,054 | 156,379 | 166,321 | 166,321 |
| | Benefits | 69,860 | 45,619 | 58,028 | 58,028 |
| | Operating Expenses | 232,579 | 256,502 | 582,747 | 582,747 |
| | Capital Outlay | 67,321 | 4,140 | 120,871 | 120,871 |
| | Total Expenditures | 598,814 | 462,640 | 927,967 | 927,967 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total Unrestricted Exp. & Tfrs. by Series | | 598,814 | 462,640 | 927,967 | 927,967 |
| Net Increase (Decrease) | | 445,761 | 576,215 | 0 | 0 |
| WCCC Form 216e (Reviewed Feb 2013) | | Date Prepared: 06/21/21 | | | |

| WYOMING COMMUNITY COLLEGE SYSTEM | | Budget Detail - Unrestricted Operating Fund Revenue Designated | | | |
|---|--|---|------------------------------------|------------------------|----------------------|
| College: | <u>WESTERN WYOMING COMMUNITY COLLEGE</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
| Revenue | | | | | |
| Tuition, Fees | Credit Tuition, In-State | 0 | 0 | 0 | 0 |
| | Credit Tuition, Out-of-District | 0 | 0 | 0 | 0 |
| | Credit Tuition, Out-State | 0 | 0 | 0 | 0 |
| | Credit Tuition, WUE | 0 | 0 | 0 | 0 |
| | Continuing Education Tuition | 0 | 0 | 0 | 0 |
| | Community Services Tuition | 0 | 0 | 0 | 0 |
| | Student Fees | 856,841 | 877,406 | 758,064 | 758,064 |
| | Course Fees | 0 | 0 | 0 | 0 |
| | Other Fees | 96,240 | 77,503 | 92,020 | 92,020 |
| State Appropriations | State Aid Appropriation | 0 | 0 | 0 | 0 |
| | Supplemental Appropriation | 26,585 | 14,023 | 24,539 | 24,539 |
| | Other State Revenue | 0 | 0 | 0 | 0 |
| Local Appropriations | Mill Levy, Four-Mill | 0 | 0 | 0 | 0 |
| | Motor Vehicle Fees | 0 | 0 | 0 | 0 |
| | Other Local Revenue | 0 | 0 | 0 | 0 |
| Sales/Service Educational Activities | Instruction | 0 | 0 | 0 | 0 |
| | Research | 0 | 0 | 0 | 0 |
| | Public Service | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| Other Sources | Gate Receipts | 0 | 0 | 0 | 0 |
| | Investment Income | 0 | 0 | 0 | 0 |
| | Miscellaneous Deposits | 48,326 | 67,703 | 45,900 | 45,900 |
| Total Revenue | | 1,027,992 | 1,036,635 | 920,523 | 920,523 |
| Other Funding Sources | Carryover | 0 | 0 | 7,389 | 7,389 |
| | Transfers | 0 | 2,194 | 0 | 0 |
| | Other | 16,583 | 26 | 55 | 55 |
| Total Other | | 16,583 | 2,220 | 7,444 | 7,444 |
| Total Operating Fund Revenue and Other | | 1,044,575 | 1,038,855 | 927,967 | 927,967 |

WCCC Form 217 (Reviewed Feb 2013)

Date Prepared: 06/21/21

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Expenditures
Designated

| College: <u>WESTERN WYOMING COMMUNITY COLLEGE</u> | | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|---|--------------------|---------------------|------------------------------------|------------------------|----------------------|
| Expenditures by Program | | | | | |
| Instruction | Salaries | 4,138 | 0 | 0 | 0 |
| | Benefits | 1,046 | 0 | 0 | 0 |
| All Other | Operating Expenses | 0 | 372 | 27,465 | 27,465 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 5,184 | 372 | 27,465 | 27,465 |
| 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 | 1,539 | 0 | 0 |
| | Benefits | 0 | 395 | 0 | 0 |
| | Operating Expenses | 3,216 | 2,026 | 3,300 | 3,300 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 3,216 | 3,960 | 3,300 | 3,300 |
| 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 |

| WYOMING COMMUNITY COLLEGE SYSTEM | | Unrestricted Fund Budget Detail - Page 2 | | | |
|---|--------------------|--|----------------|----------------|----------------|
| 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 | 1,000 | 1,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 0 | 0 | 1,000 | 1,000 |
| Student Services | Salaries | 224,916 | 154,840 | 166,321 | 166,321 |
| | Benefits | 68,814 | 45,224 | 58,028 | 58,028 |
| | Operating Expenses | 176,203 | 189,505 | 463,482 | 463,482 |
| | Capital Outlay | 67,321 | 4,140 | 120,871 | 120,871 |
| | Total Expenditures | 537,254 | 393,709 | 808,702 | 808,702 |
| Institutional Support | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 1,400 | 16,110 | 10,000 | 10,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 1,400 | 16,110 | 10,000 | 10,000 |
| Operation/ Maintenance Plant | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 52,663 | 50,000 | 77,500 | 77,500 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 52,663 | 50,000 | 77,500 | 77,500 |
| Scholarships and Fellowships | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | (903) | (1,511) | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | (903) | (1,511) | 0 | 0 |
| Total Expenditures | | 598,814 | 462,640 | 927,967 | 927,967 |
| Transfers | Mandatory | 0 | 0 | 0 | 0 |
| | Non-mandatory | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total Operating Fund Exp. and Transfers | | 598,814 | 462,640 | 927,967 | 927,967 |
| WCCC Form 218 (Reviewed Feb 2013) | | Date Prepared: 06/21/21 | | | |

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Restricted Fund
BOCES

| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|--|---|---------------------|------------------------------------|------------------------|----------------------|
| Revenue | Local Appropriations | 883,601 | 810,997 | 755,570 | 756,034 |
| | Federal Grants and Contracts | 0 | 0 | 0 | 0 |
| | State Grants and Contracts | 0 | 0 | 0 | 0 |
| | Local Grants and Contracts | 129,788 | 118,010 | 135,797 | 135,797 |
| | Private Gifts/Grants/Contracts | 0 | 0 | 0 | 0 |
| | Total Revenue | 1,013,389 | 929,007 | 891,367 | 891,831 |
| Other Funding Sources | Carryover | 0 | 0 | 416,982 | 416,518 |
| | Transfers | 0 | 25,712 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| | Total Other | 0 | 25,712 | 416,982 | 416,518 |
| Total Restricted Funds Revenue and Other | | 1,013,389 | 954,719 | 1,308,349 | 1,308,349 |
| Expenditures by Program | Instruction | 96,268 | 95,657 | 132,148 | 132,148 |
| | Research | 0 | 0 | 0 | 0 |
| | Public Service | 0 | 0 | 0 | 0 |
| | Academic Support | 0 | 0 | 0 | 0 |
| | Student Services | 0 | 24 | 0 | 0 |
| | Institutional Support | 25,746 | 46,278 | 36,597 | 36,597 |
| | Operations and Maint/Plant | 0 | 0 | 0 | 0 |
| | Scholarships & Fellowships | 654,852 | 593,000 | 1,139,604 | 1,139,604 |
| | Total Expenditures | 776,866 | 734,959 | 1,308,349 | 1,308,349 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Auxiliary Enterprises | Expenditures | 0 | 0 | 0 | 0 |
| | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Expenditures & Transfers | 0 | 0 | 0 | 0 |
| Total Restricted Exp. & Tfrrs. by Program | | 776,866 | 734,959 | 1,308,349 | 1,308,349 |
| Expenditures by Series | Salaries | 86,444 | 84,537 | 70,473 | 70,473 |
| | Benefits | 31,803 | 30,951 | 31,651 | 31,651 |
| | Operating Expenses | 658,619 | 619,471 | 1,200,386 | 1,200,386 |
| | Capital Outlay | 0 | 0 | 5,839 | 5,839 |
| | Total Expenditures | 776,866 | 734,959 | 1,308,349 | 1,308,349 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total Restricted Exp. & Tfrrs. by Series | | 776,866 | 734,959 | 1,308,349 | 1,308,349 |
| Net Increase (Decrease) | | 236,523 | 219,760 | 0 | 0 |

| WYOMING COMMUNITY COLLEGE SYSTEM | | Budget Detail - Restricted Fund Revenue BOCES | | | |
|--|--|--|------------------------------------|------------------------|----------------------|
| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
| Revenue | | | | | |
| | Local Appropriations | 883,601 | 810,997 | 755,570 | 756,034 |
| | Federal Grants and Contracts | 0 | 0 | 0 | 0 |
| | State Grants and Contracts | 0 | 0 | 0 | 0 |
| | Local Grants and Contracts | 129,788 | 118,010 | 135,797 | 135,797 |
| | Private Gift/Grants/Contracts | 0 | 0 | 0 | 0 |
| Total Revenue | | 1,013,389 | 929,007 | 891,367 | 891,831 |
| Other Funding Sources | | | | | |
| | Carryover | 0 | 0 | 416,982 | 416,518 |
| | Transfers | 0 | 25,712 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| Total Other | | 0 | 25,712 | 416,982 | 416,518 |
| Total Restrctited Funds Revenue and Other | | 1,013,389 | 954,719 | 1,308,349 | 1,308,349 |
| WCCC Form 217e (Reviewed Feb 2013) | | Date Prepared: 06/21/21 | | | |

| WYOMING COMMUNITY COLLEGE SYSTEM | | Budget Detail - Restricted Fund Expenditures BOCES | | | |
|---|--|---|------------------------------------|------------------------|----------------------|
| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
| 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 | 65,189 | 66,062 | 66,834 | 66,834 |
| | Benefits | 28,372 | 28,129 | 27,603 | 27,603 |
| | Operating Expenses | 2,707 | 1,466 | 37,711 | 37,711 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 96,268 | 95,657 | 132,148 | 132,148 |
| 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 | 24 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 0 | 24 | 0 | 0 |

| WYOMING COMMUNITY COLLEGE SYSTEM | | Restricted Fund Budget Detail - Page 2 | | | |
|--|---------------------------|--|----------------|------------------|------------------|
| Institutional Support | Salaries | 21,255 | 18,475 | 3,639 | 3,639 |
| | Benefits | 3,431 | 2,822 | 4,048 | 4,048 |
| | Operating Expenses | 1,060 | 24,981 | 27,175 | 27,175 |
| | Capital Outlay | 0 | 0 | 1,735 | 1,735 |
| | Total Expenditures | 25,746 | 46,278 | 36,597 | 36,597 |
| | | | | | |
| 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 | 654,852 | 593,000 | 1,135,500 | 1,135,500 |
| | Capital Outlay | 0 | 0 | 4,104 | 4,104 |
| | Total Expenditures | 654,852 | 593,000 | 1,139,604 | 1,139,604 |
| | | | | | |
| Total Expenditures | | 776,866 | 734,959 | 1,308,349 | 1,308,349 |
| | | | | | |
| Transfers | Mandatory | 0 | 0 | 0 | 0 |
| | Non-mandatory | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| | | | | | |
| Auxiliary Enterprises | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 0 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 0 | 0 | 0 | 0 |
| | | | | | |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| | | | | | |
| Total Restricted Funds Exp. and Tfns. | | 776,866 | 734,959 | 1,308,349 | 1,308,349 |

WCCC Form 218e (Reviewed Feb 2013)

Date Prepared: 06/21/21

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Restricted Fund
MiscellaneousCollege: Western Wyoming Community College

| | | | | | |
|---|---|------------------|------------------|------------------|------------------|
| Revenue | Local Appropriations | 0 | 0 | 0 | 0 |
| | Federal Grants and Contracts | 0 | 0 | 0 | 0 |
| | State Grants and Contracts | 1,280,307 | 7,664,699 | 1,199,729 | 1,199,729 |
| | Local Grants and Contracts | 0 | 0 | 0 | 0 |
| | Private Gifts/Grants/Contracts | 768,554 | 750,378 | 897,649 | 897,649 |
| | Total Revenue | 2,048,861 | 8,415,077 | 2,097,378 | 2,097,378 |
| 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 Restricted Funds Revenue and Other | | 2,048,861 | 8,415,077 | 2,097,378 | 2,097,378 |
| Expenditures by Program | Instruction | 848,761 | 833,468 | 800,234 | 800,234 |
| | Research | 0 | 0 | 0 | 0 |
| | Public Service | -885 | -6,417 | 3,000 | 3,000 |
| | Academic Support | 151,023 | 156,703 | 131,484 | 131,484 |
| | Student Services | 5,930 | 5,000 | 4,500 | 4,500 |
| | Institutional Support | 87,816 | 6,522,752 | 94,415 | 94,415 |
| | Operations and Maint/Plant | 127,344 | 105,374 | 127,345 | 127,345 |
| | Scholarships & Fellowships | 985,759 | 948,253 | 936,400 | 936,400 |
| | Total Expenditures | 2,205,748 | 8,565,133 | 2,097,378 | 2,097,378 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Auxiliary Enterprises | Expenditures | 0 | 0 | 0 | 0 |
| | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Expenditures & Transfers | 0 | 0 | 0 | 0 |
| Total Restricted Exp. & Tfrs. by Program | | 2,205,748 | 8,565,133 | 2,097,378 | 2,097,378 |
| Expenditures by Series | Salaries | 673,027 | 663,368 | 612,201 | 612,201 |
| | Benefits | 340,352 | 365,183 | 354,763 | 354,763 |
| | Operating Expenses | 1,174,849 | 7,536,582 | 1,129,414 | 1,129,414 |
| | Capital Outlay | 17,520 | 0 | 1,000 | 1,000 |
| | Total Expenditures | 2,205,748 | 8,565,133 | 2,097,378 | 2,097,378 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total Restricted Exp. & Tfrs. by Series | | 2,205,748 | 8,565,133 | 2,097,378 | 2,097,378 |
| Net Increase (Decrease) | | (156,887) | (150,056) | 0 | 0 |

| WYOMING COMMUNITY COLLEGE SYSTEM | | Budget Detail - Restricted Fund Revenue Miscellaneous | | | |
|---|--|--|-----------|-----------|-----------|
| College: | <u>Western Wyoming Community College</u> | | | | |
| Revenue | | | | | |
| | Local Appropriations | 0 | 0 | 0 | 0 |
| | Federal Grants and Contracts | 0 | 0 | | |
| | State Grants and Contracts | 1,280,307 | 7,664,699 | 1,199,729 | 1,199,729 |
| | Local Grants and Contracts | 0 | 0 | 0 | 0 |
| | Miscellaneous | 768,554 | 750,378 | 897,649 | 897,649 |
| Total Revenue | | 2,048,861 | 8,415,077 | 2,097,378 | 2,097,378 |
| 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 Restrctited Funds Revenue and Other | | 2,048,861 | 8,415,077 | 2,097,378 | 2,097,378 |
| WCCC Form 217e (Reviewed Feb 2013) | | Date Prepared: 06/21/21 | | | |

| WYOMING COMMUNITY COLLEGE SYSTEM | | Budget Detail - Restricted Fund Expenditures | | | |
|---|--------------------|--|-----------|---------|---------|
| | | Miscellaneous | | | |
| College: <u>Western Wyoming Community College</u> | | | | | |
| Expenditures by Program | | | | | |
| Instruction All Other | Salaries | 517,471 | 499,272 | 463,883 | 463,883 |
| | Benefits | 287,131 | 308,168 | 307,556 | 307,556 |
| | Operating Expenses | 27,139 | 26,028 | 28,795 | 28,795 |
| | Capital Outlay | 17,020 | 0 | 0 | 0 |
| | Total Expenditures | 848,761 | 833,468 | 800,234 | 800,234 |
| 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 | (1,385) | (6,417) | 2,000 | 2,000 |
| | Capital Outlay | 500 | 0 | 1,000 | 1,000 |
| | Total Expenditures | (885) | (6,417) | 3,000 | 3,000 |
| Academic Support | Salaries | 91,792 | 102,817 | 84,230 | 84,230 |
| | Benefits | 29,220 | 30,067 | 23,170 | 23,170 |
| | Operating Expenses | 30,011 | 23,819 | 24,084 | 24,084 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 151,023 | 156,703 | 131,484 | 131,484 |
| Student Services | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 5,930 | 5,000 | 4,500 | 4,500 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 5,930 | 5,000 | 4,500 | 4,500 |
| Institutional Support | Salaries | 63,764 | 61,279 | 64,088 | 64,088 |
| | Benefits | 24,001 | 26,948 | 24,037 | 24,037 |
| | Operating Expenses | 51 | 6,434,525 | 6,290 | 6,290 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 87,816 | 6,522,752 | 94,415 | 94,415 |
| Operation/ Maintenance Plant | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 127,344 | 105,374 | 127,345 | 127,345 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 127,344 | 105,374 | 127,345 | 127,345 |

| WYOMING COMMUNITY COLLEGE SYSTEM | | Restricted Fund Budget Detail - Page 2 | | | |
|--|-------------------------|--|-----------|-----------|-----------|
| Scholarships and Fellowships | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 985,759 | 948,253 | 936,400 | 936,400 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 985,759 | 948,253 | 936,400 | 936,400 |
| Total Expenditures | | 2,205,748 | 8,565,133 | 2,097,378 | 2,097,378 |
| Transfers | Mandatory | 0 | 0 | 0 | 0 |
| | Non-mandatory | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| | | | | | |
| Auxiliary Enterprises | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 0 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 0 | 0 | 0 | 0 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total Restricted Funds Exp. and Tfns. | | 2,205,748 | 8,565,133 | 2,097,378 | 2,097,378 |
| WCCC Form 218e (Reviewed Feb 2013) | | Date Prepared: 06/21/21 | | | |

| WYOMING COMMUNITY COLLEGE SYSTEM | | Annual Budget Summary - Restricted Fund FEDERAL | | | |
|---|---|--|------------------------------------|------------------------|----------------------|
| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
| Revenue | Local Appropriations | 0 | 0 | 0 | 0 |
| | Federal Grants and Contracts | 4,966,377 | 4,879,469 | 4,550,000 | 4,550,000 |
| | State Grants and Contracts | 0 | 0 | 0 | 0 |
| | Local Grants and Contracts | 0 | 0 | 0 | 0 |
| | Private Gifts/Grants/Contracts | 0 | 0 | 0 | 0 |
| | Total Revenue | 4,966,377 | 4,879,469 | 4,550,000 | 4,550,000 |
| 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 Restricted Funds Revenue and Other | | 4,966,377 | 4,879,469 | 4,550,000 | 4,550,000 |
| Expenditures by Program | Instruction | 31,458 | 31,808 | 0 | 0 |
| | Research | 72,148 | 141,766 | 0 | 0 |
| | Public Service | 0 | 0 | 0 | 0 |
| | Academic Support | 90,023 | 85,499 | 0 | 0 |
| | Student Services | 470,297 | 435,867 | 0 | 0 |
| | Institutional Support | 585,414 | 1,446,805 | 0 | 0 |
| | Operations and Maint/Plant | 0 | 0 | 0 | 0 |
| | Scholarships & Fellowships | 3,326,193 | 2,926,873 | 4,550,000 | 4,550,000 |
| | Total Expenditures | 4,575,533 | 5,068,618 | 4,550,000 | 4,550,000 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Auxiliary Enterprises | Expenditures | 0 | 0 | 0 | 0 |
| | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Expenditures & Transfers | 0 | 0 | 0 | 0 |
| Total Restricted Exp. & Tfrs. by Program | | 4,575,533 | 5,068,618 | 4,550,000 | 4,550,000 |
| Expenditures by Series | Salaries | 422,259 | 400,156 | 20,000 | 20,000 |
| | Benefits | 118,774 | 114,177 | 0 | 0 |
| | Operating Expenses | 3,913,372 | 4,466,774 | 4,530,000 | 4,530,000 |
| | Capital Outlay | 121,128 | 87,511 | 0 | 0 |
| | Total Expenditures | 4,575,533 | 5,068,618 | 4,550,000 | 4,550,000 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total Restricted Exp. & Tfrs. by Series | | 4,575,533 | 5,068,618 | 4,550,000 | 4,550,000 |
| Net Increase (Decrease) | | 390,844 | (189,149) | 0 | 0 |
| WCCC Form 216e (Reviewed Feb 2013) | | Date Prepared: 06/21/21 | | | |

| WYOMING COMMUNITY COLLEGE SYSTEM | | Budget Detail - Restricted Fund Revenue FEDERAL | | | |
|--|--|--|------------------------------------|------------------------|----------------------|
| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
| Revenue | | | | | |
| | Local Appropriations | 0 | 0 | 0 | 0 |
| | Federal Grants and Contracts | 4,966,377 | 4,879,469 | 4,550,000 | 4,550,000 |
| | State Grants and Contracts | 0 | 0 | 0 | 0 |
| | Local Grants and Contracts | 0 | 0 | 0 | 0 |
| | Private Gift/Grants/Contracts | 0 | 0 | 0 | 0 |
| Total Revenue | | 4,966,377 | 4,879,469 | 4,550,000 | 4,550,000 |
| 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 Restrcted Funds Revenue and Other | | 4,966,377 | 4,879,469 | 4,550,000 | 4,550,000 |
| WCCC Form 217e (Reviewed Feb 2013) | | Date Prepared: 06/21/21 | | | |

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

| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|--------------------------------|--|---------------------|------------------------------------|------------------------|----------------------|
| Expenditures by Program | | | | | |
| Instruction | Salaries | 19,310 | 20,284 | 0 | 0 |
| All Other | Benefits | 11,651 | 11,581 | 0 | 0 |
| | Operating Expenses | 497 | (57) | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 31,458 | 31,808 | 0 | 0 |
| Instruction | Salaries | 0 | 0 | 0 | 0 |
| Continuing | Benefits | 0 | 0 | 0 | 0 |
| Education | Operating Expenses | 0 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 0 | 0 | 0 | 0 |
| Instruction | Salaries | 0 | 0 | 0 | 0 |
| ABE, GED, | Benefits | 0 | 0 | 0 | 0 |
| ESL | Operating Expenses | 0 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 0 | 0 | 0 | 0 |
| Research | Salaries | 25,041 | 39,645 | 0 | 0 |
| | Benefits | 5,634 | 7,833 | 0 | 0 |
| | Operating Expenses | 41,473 | 94,288 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 72,148 | 141,766 | 0 | 0 |
| Public Service | Salaries | 0 | 0 | 0 | 0 |
| All Other | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 0 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 0 | 0 | 0 | 0 |
| Public Service | Salaries | 0 | 0 | 0 | 0 |
| Community | Benefits | 0 | 0 | 0 | 0 |
| Service | Operating Expenses | 0 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 0 | 0 | 0 | 0 |
| Academic | Salaries | 64,108 | 66,165 | 0 | 0 |
| Support | Benefits | 19,223 | 19,334 | 0 | 0 |
| | Operating Expenses | 6,692 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 90,023 | 85,499 | 0 | 0 |
| Student | Salaries | 271,846 | 255,773 | 0 | 0 |
| Services | Benefits | 78,919 | 75,429 | 0 | 0 |
| | Operating Expenses | 119,532 | 104,665 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 470,297 | 435,867 | 0 | 0 |
| Institutional | Salaries | 9,314 | 0 | 0 | 0 |
| Support | Benefits | 3,347 | 0 | 0 | 0 |
| | Operating Expenses | 451,625 | 1,359,294 | 0 | 0 |
| | Capital Outlay | 121,128 | 87,511 | 0 | 0 |
| | Total Expenditures | 585,414 | 1,446,805 | 0 | 0 |

| WYOMING COMMUNITY COLLEGE SYSTEM | | Restricted Fund Budget Detail - Page 2 | | | |
|--|---------------------------|--|-----------|-----------|-----------|
| 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 | 32,640 | 18,289 | 20,000 | 20,000 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 3,293,553 | 2,908,584 | 4,530,000 | 4,530,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 3,326,193 | 2,926,873 | 4,550,000 | 4,550,000 |
| Total Expenditures | | 4,575,533 | 5,068,618 | 4,550,000 | 4,550,000 |
| Transfers | Mandatory | 0 | 0 | 0 | 0 |
| | Non-mandatory | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Auxiliary Enterprises | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 0 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 0 | 0 | 0 | 0 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total Restricted Funds Exp. and Tfrs. | | 4,575,533 | 5,068,618 | 4,550,000 | 4,550,000 |
| WCCC Form 218e (Reviewed Feb 2013) | | Date Prepared: 06/21/21 | | | |

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Endowment Fund

| College: | | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|---|--------------------------------|---------------------|------------------------------------|------------------------|----------------------|
| <u>Western Wyoming Community College</u> | | | | | |
| Revenue | State Matching Funds | 86,147 | 0 | 400,000 | 400,000 |
| | Investment Income | 0 | 0 | 0 | 0 |
| | Private Gifts/Grants/Contracts | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| | Total Revenue | 86,147 | 0 | 400,000 | 400,000 |
| 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 | | 86,147 | 0 | 400,000 | 400,000 |
| Expenditures by Program | Other | 208,967 | 0 | 400,000 | 400,000 |
| | Total Expenditures | 208,967 | 0 | 400,000 | 400,000 |
| Total Endowment Exp. & Tfirs. by Program | | 208,967 | 0 | 400,000 | 400,000 |
| Expenditures by Series | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 208,967 | 0 | 400,000 | 400,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 208,967 | 0 | 400,000 | 400,000 |
| Total Endowment Exp. & Tfirs. by Series | | 208,967 | 0 | 400,000 | 400,000 |
| Net Increase (Decrease) | | (122,820) | 0 | 0 | 0 |

WYOMING COMMUNITY COLLEGE SYSTEM
Budget Detail - Endowment Revenue

| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|--|---|-----------------------------|--|--------------------------------|------------------------------|
| Revenue | State Appropriation-Match | 86,147 | 0 | 400,000 | 400,000 |
| | Investment Income | 0 | 0 | 0 | 0 |
| | Gifts | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| Total Revenue | | 86,147 | 0 | 400,000 | 400,000 |
| 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 | | 86,147 | 0 | 400,000 | 400,000 |

WCCC Form 217g (Reviewed Feb 2013)

Date Prepared: 06/21/21

| WYOMING COMMUNITY COLLEGE SYSTEM | | Budget Detail - Endowment Expenditures | | | |
|---------------------------------------|--|--|------------------------------------|------------------------|----------------------|
| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
| Expenditures by Program | | | | | |
| Other | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 208,967 | 0 | 400,000 | 400,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 208,967 | 0 | 400,000 | 400,000 |
| Total Expenditures | | 208,967 | 0 | 400,000 | 400,000 |
| Total Endowment Exp. and Tfrs. | | 208,967 | 0 | 400,000 | 400,000 |
| WCCC Form 218g (Reviewed Feb 2013) | | Date Prepared: 06/21/21 | | | |

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Summary - Unrestricted Other Fund
Agency

| College: <u>Western Wyoming Community College</u> | | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|--|-----------------------------------|---------------------|------------------------------------|------------------------|----------------------|
| Revenue | Sales & Services | 1,301 | 422 | 3,700 | 3,700 |
| | Student Fees Other Sources | 63,188 | 66,065 | 81,250 | 81,250 |
| | Total Revenue | 64,489 | 66,487 | 84,950 | 84,950 |
| 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 Auxiliary Revenue and Other | | 64,489 | 66,487 | 84,950 | 84,950 |
| Expenditures by Program | Instruction | 3,387 | 155 | 2,200 | 2,200 |
| | Research | 0 | 0 | 0 | 0 |
| | Public Service | 6,448 | 4,598 | 7,200 | 7,200 |
| | Academic Support | 0 | 0 | 0 | 0 |
| | Student Services | 34,599 | 50,272 | 75,050 | 75,050 |
| | Institutional Support | 769 | 1,480 | 500 | 500 |
| | Operations and Maint/Plant | 968 | 2,981 | 0 | 0 |
| | Scholarships & Fellowships | 0 | 0 | 0 | 0 |
| | Total Expenditures | 46,171 | 59,486 | 84,950 | 84,950 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total Auxiliary Exp. & Tfrs. by Program | | 46,171 | 59,486 | 84,950 | 84,950 |
| Expenditures by Series | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 46,171 | 59,486 | 84,950 | 84,950 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 46,171 | 59,486 | 84,950 | 84,950 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total Auxiliary Exp. & Tfrs. by Series | | 46,171 | 59,486 | 84,950 | 84,950 |
| Net Increase (Decrease) | | 18,318 | 7,001 | 0 | 0 |

| WYOMING COMMUNITY COLLEGE SYSTEM | | Budget Detail - Unrestricted Other Fund Revenue Agency | | | |
|---|--|---|------------------------------------|------------------------|----------------------|
| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
| Revenue | | | | | |
| Sales/Service | Sales & Services | 1,301 | 422 | 3,700 | 3,700 |
| | Other Fees | 34,517 | 33,962 | 41,750 | 41,750 |
| | Other | 28,671 | 32,103 | 39,500 | 39,500 |
| Total Revenue | | 64,489 | 66,487 | 84,950 | 84,950 |
| 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 Auxiliary Fund Revenue and Other | | 64,489 | 66,487 | 84,950 | 84,950 |
| WCCC Form 217b (Reviewed Feb 2013) | | Date Prepared: 06/21/21 | | | |

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Other Fund Expenditures
Agency

| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|---|--|---------------------|------------------------------------|------------------------|----------------------|
| Expenditures by Program | | | | | |
| Instruction All Other | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 3,387 | 155 | 2,200 | 2,200 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 3,387 | 155 | 2,200 | 2,200 |
| 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 | 6,448 | 4,598 | 7,200 | 7,200 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 6,448 | 4,598 | 7,200 | 7,200 |
| 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 | 34,599 | 35,892 | 49,550 | 49,550 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 34,599 | 35,892 | 49,550 | 49,550 |
| Institutional Support | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 769 | 1,480 | 500 | 500 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 769 | 1,480 | 500 | 500 |

| WYOMING COMMUNITY COLLEGE SYSTEM | | Unrestricted Fund Budget Detail - Page 2 | | | |
|--|-------------------------|--|--------|--------|--------|
| Operation/ Maintenance Plant | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 968 | 2,981 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 968 | 2,981 | 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 | | 46,171 | 45,106 | 59,450 | 59,450 |
| 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 | 14,380 | 25,500 | 25,500 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 0 | 14,380 | 25,500 | 25,500 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total Restricted Funds Exp. and Tfrs. | | 46,171 | 59,486 | 84,950 | 84,950 |
| WCCC Form 218a (Reviewed Feb 2013) | | Date Prepared: 06/21/21 | | | |

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Plant Fund

| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|--|--|---------------------|------------------------------------|------------------------|----------------------|
| Revenue | Student Fees | 0 | 0 | 0 | 0 |
| | Debt Service | 0 | 0 | 0 | 0 |
| | State Appropriations | 1,705,968 | 714,928 | 714,928 | 714,928 |
| | Federal Appropriations | 0 | 0 | 0 | 0 |
| | Interest Income | 120,680 | 684 | 0 | 0 |
| | Other/Gifts | 11,655 | 0 | 50,000 | 50,000 |
| | Total Revenue | 1,838,303 | 715,612 | 764,928 | 764,928 |
| Other Funding Sources | Carryover | 0 | 0 | 2,180,072 | 2,180,072 |
| | Borrowing-External Agencies | 0 | 0 | 0 | 0 |
| | Transfers | 0 | 0 | 0 | 0 |
| | Total Other | 0 | 0 | 2,180,072 | 2,180,072 |
| Total Plant Funds Revenue and Other | | 1,838,303 | 715,612 | 2,945,000 | 2,945,000 |
| Expenditures by Program | Land/Building Acquisition | 0 | 0 | 0 | 0 |
| | New Construction | 0 | 0 | 0 | 0 |
| | Remodeling/Renovation | 1,020,283 | 858,403 | 1,865,000 | 1,865,000 |
| | Debt Service | 0 | 0 | 0 | 0 |
| | Other | 170,135 | 132,239 | 1,080,000 | 1,080,000 |
| | Total Expenditures | 1,190,418 | 990,642 | 2,945,000 | 2,945,000 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total Plant Funds Exp. & Tfrs. by Program | | 1,190,418 | 990,642 | 2,945,000 | 2,945,000 |
| Expenditures by Series | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 1,017,331 | 990,642 | 2,670,000 | 2,670,000 |
| | Capital Outlay | 173,087 | 0 | 275,000 | 275,000 |
| | Total Expenditures | 1,190,418 | 990,642 | 2,945,000 | 2,945,000 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total Plant Funds Exp. & Tfrs. by Series | | 1,190,418 | 990,642 | 2,945,000 | 2,945,000 |
| Net Increase (Decrease) | | 647,885 | (275,030) | 0 | 0 |

WCCC Form 216f (Reviewed Feb 2013)

Date Prepared: 06/21/21

| WYOMING COMMUNITY COLLEGE SYSTEM | | Budget Detail - Plant Fund Revenue | | | |
|--|--|------------------------------------|------------------------------------|------------------------|----------------------|
| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
| Revenue | | | | | |
| | Student Fees | 0 | 0 | 0 | 0 |
| | Debt Service | 0 | 0 | 0 | 0 |
| | Federal Appropriations | 0 | 0 | 0 | 0 |
| | Other investment Income | 120,680 | 684 | 0 | 0 |
| | Other/Gifts | 11,655 | 0 | 50,000 | 50,000 |
| State Appropriations | | | | | |
| | Supplemental Appropriation | 1,705,968 | 714,928 | 714,928 | 714,928 |
| | Contingency Reserve | 0 | 0 | 0 | 0 |
| | Interest Income | 0 | 0 | 0 | 0 |
| Total Revenue | | 1,838,303 | 715,612 | 764,928 | 764,928 |
| Other Funding Sources | | | | | |
| | Carryover | 0 | 0 | 2,180,072 | 2,180,072 |
| | Borrowings-External Agencies | 0 | 0 | 0 | 0 |
| | Transfers | 0 | 0 | 0 | 0 |
| Total Other | | 0 | 0 | 2,180,072 | 2,180,072 |
| Total Plant Funds Revenue and Other | | 1,838,303 | 715,612 | 2,945,000 | 2,945,000 |
| WCCC Form 217f (Reviewed Feb 2013) | | Date Prepared: 06/21/21 | | | |

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Plant Fund Expenditures

| College: <u>Western Wyoming Community College</u> | | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|---|---------------------------|---------------------|------------------------------------|------------------------|----------------------|
| 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 | 918,946 | 858,403 | 1,865,000 | 1,865,000 |
| | Capital Outlay | 101,337 | 0 | 0 | 0 |
| | Total Expenditures | 1,020,283 | 858,403 | 1,865,000 | 1,865,000 |
| Debt 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 |
| Other | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 98,385 | 132,239 | 805,000 | 805,000 |
| | Capital Outlay | 71,750 | 0 | 275,000 | 275,000 |
| | Total Expenditures | 170,135 | 132,239 | 1,080,000 | 1,080,000 |
| Total Expenditures | | 1,190,418 | 990,642 | 2,945,000 | 2,945,000 |
| | | | | | |
| Transfers | Mandatory | 0 | 0 | 0 | 0 |
| | Non-mandatory | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total Plant Funds Exp. and Transfers | | 1,190,418 | 990,642 | 2,945,000 | 2,945,000 |

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Lease Purchase Financing Fund

| College: <u>Western Wyoming Community College</u> | | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|--|-----------------------------|---------------------|------------------------------------|------------------------|----------------------|
| Revenue | Student Fees | 0 | 0 | 0 | 0 |
| | State Appropriations | 0 | 0 | 0 | 0 |
| | Interest Income | 0 | 0 | 0 | 0 |
| | Other | 669,997 | 535,000 | 535,000 | 535,000 |
| | Total Revenue | 669,997 | 535,000 | 535,000 | 535,000 |
| Other Funding Sources | Carryover | 0 | 0 | 0 | 0 |
| | Borrowing-External Agencies | 0 | 0 | 0 | 0 |
| | Transfers | 0 | 0 | 0 | 0 |
| | Total Other | 0 | 0 | 0 | 0 |
| Total Revenue and Other | | 669,997 | 535,000 | 535,000 | 535,000 |
| Expenditures by Program | Land Acquisition | 0 | 0 | 0 | 0 |
| | New Construction | 0 | 0 | 0 | 0 |
| | Architectural | 0 | 0 | 0 | 0 |
| | Other | 247,517 | 535,000 | 535,000 | 535,000 |
| | Total Expenditures | 247,517 | 535,000 | 535,000 | 535,000 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total Expenditures & Transfers by Program | | 247,517 | 535,000 | 535,000 | 535,000 |
| Expenditures by Series | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 247,517 | 535,000 | 535,000 | 535,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 247,517 | 535,000 | 535,000 | 535,000 |
| Transfers | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total Expenditures & Transfers by Series | | 247,517 | 535,000 | 535,000 | 535,000 |
| Net Increase (Decrease) | | 422,480 | 0 | 0 | 0 |

| WYOMING COMMUNITY COLLEGE SYSTEM | | Budget Detail - Lease Purchase Financing Fund Revenue | | | |
|------------------------------------|--|---|------------------------------------|------------------------|----------------------|
| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
| Revenue | | | | | |
| | Student Fees | 0 | | | |
| | State Appropriations | 0 | | 0 | 0 |
| | Other investment Income | 0 | 0 | 0 | 0 |
| | Other | 669,997 | 535,000 | 535,000 | 535,000 |
| State Appropriations | | | | | |
| | Supplemental Appropriation | 0 | 0 | 0 | 0 |
| | Mineral Severance | 0 | | | |
| | Interest Income | 0 | 0 | 0 | 0 |
| Total Revenue | | 669,997 | 535,000 | 535,000 | 535,000 |
| Other Funding Sources | | | | | |
| | Carryover | 0 | 0 | 0 | 0 |
| | Borrowings-External Agencies | 0 | 0 | 0 | 0 |
| | Transfers | 0 | 0 | 0 | 0 |
| Total Other | | 0 | 0 | 0 | 0 |
| Total Revenue and Other | | 669,997 | 535,000 | 535,000 | 535,000 |
| WCCC Form 218f (Reviewed Feb 2013) | | Date Prepared: 06/21/21 | | | |

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Lease Purchase Financing Fund Expenditures

| College: | <u>Western Wyoming Community College</u> | Actual 2019-2020 | Actual as of 06/21/21 2020-2021 | Tentative 2021-2022 | Adopted 2021-2022 |
|---|--|---------------------|------------------------------------|------------------------|----------------------|
| Expenditures and Funding, by Program | | | | | |
| Land Acquisition | Salaries | | | | |
| | Benefits | | | | |
| | Operating Expenses | | | | |
| | Capital Outlay | | | | |
| | Total Expenditures | 0 | 0 | 0 | 0 |
| | Federal | | | | |
| | State | | | | |
| | Local | | | | |
| | Institutional | | | | |
| | Total Funding | 0 | 0 | 0 | 0 |
| New Construction | Salaries | | | | |
| | Benefits | | | | |
| | Operating Expenses | | | | |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 0 | 0 | 0 | 0 |
| | Federal | | | | |
| | State | | | | |
| | Local | | | | |
| | Institutional | | | | |
| | Total Funding | | 0 | 0 | 0 |
| Architectural | Salaries | | | | |
| | Benefits | | | | |
| | Operating Expenses | | | | |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 0 | 0 | 0 | 0 |
| | Federal | | | | |
| | State | | | | |
| | Local | | | | |
| | Institutional | | | | |
| | Total Funding | 0 | 0 | 0 | 0 |
| Other | Salaries | 0 | 0 | | |
| | Benefits | 0 | 0 | | |
| | Operating Expenses | 247,517 | 535,000 | 535,000 | 535,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 247,517 | 535,000 | 535,000 | 535,000 |
| | Federal | | | | |
| | State | | | | |
| | Local | | | | |
| | Institutional | | | 0 | 0 |
| | Total Funding | 0 | 0 | 0 | 0 |
| Total Expenditures | | 247,517 | 535,000 | 535,000 | 535,000 |
| Total Funding | | 0 | 0 | 0 | 0 |
| Transfers | Mandatory | | | | |
| | Non-mandatory | | | | |
| | Total Transfers | 0 | 0 | 0 | 0 |
| Total Expenditures and Transfers | | 247,517 | 535,000 | 535,000 | 535,000 |

WESTERN WYOMING COMMUNITY COLLEGE GENERAL OBLIGATION BUILDING BONDS

BOND ISSUE SUMMARY
GENERAL OBLIGATIONS

| NAME OF ISSUE | ISSUE DATE | DUE DATE | INTEREST RATE (AVG) | AMOUNT OF ISSUE | BALANCE OUTSTANDING 6/30/2010 | BOND RETIREMENT THIS PERIOD | INTEREST DUE THIS PERIOD |
|---------------|---------------|-------------|------------------------|--------------------|-------------------------------------|-----------------------------------|--------------------------------|
|---------------|---------------|-------------|------------------------|--------------------|-------------------------------------|-----------------------------------|--------------------------------|

WESTERN WYOMING COMMUNITY COLLEGE
BUILDING BONDS

WESTERN WYOMING COMMUNITY COLLEGE GENERAL OBLIGATION BUILDING BONDS

SERIES 1995

BOND ISSUE BALANCE SHEET AS OF JUNE 30, 2015

| | ESCROW ACCOUNT | DEBT SERVICE | TOTAL |
|---------------------------------------|-------------------|-----------------|-----------------|
| ASSETS | | | |
| CASH ON HAND | \$0.00 | \$568.00 | \$568.00 |
| INVESTMENTS | \$0.00 | | \$0.00 |
| TOTAL ASSETS | \$0.00 | \$568.00 | \$568.00 |
| LIABILITIES | | | |
| BOND PAYABLE | \$0.00 | \$0.00 | \$0.00 |
| FUND BALANCE | \$0.00 | \$568.00 | \$568.00 |
| TOTAL LIABILITIES & EQUITY | \$0.00 | \$568.00 | \$568.00 |

ANTICIPATED CASH RECEIPTS & DISBURSEMENTS FOR THE PERIOD ENDING 6/30/2011

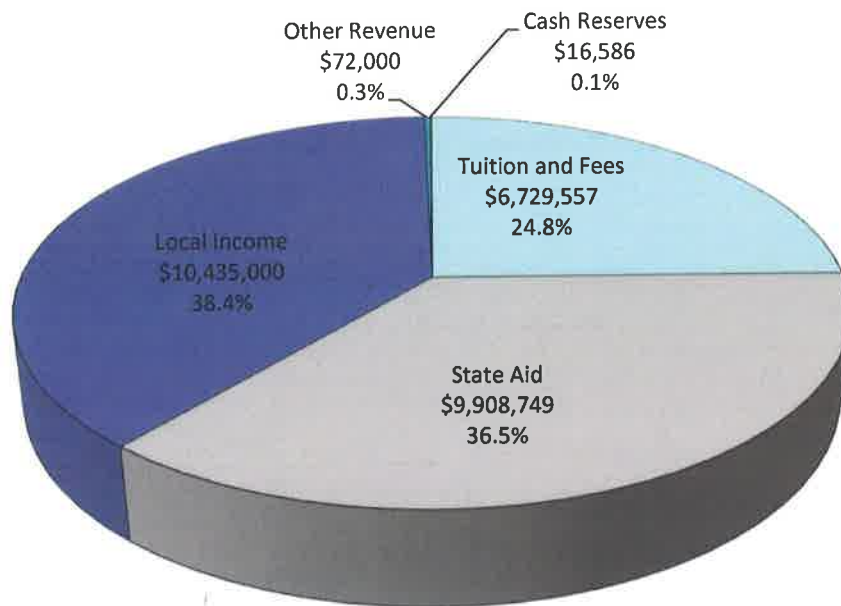
| | | | |
|------------------------------------|--------|--|-----------------|
| RECEIPTS | | | |
| INVESTMENT REVENUE | \$0.00 | | |
| INVESTMENT PRINCIPAL | \$0.00 | | |
| TOTAL RECEIPTS | | | \$0.00 |
| DISBURSEMENTS | | | |
| BOND PRINCIPLE | \$0.00 | | |
| BOND INTEREST | \$0.00 | | |
| TOTAL DISBURSEMENTS | | | \$0.00 |
| INCREASE (DECREASE) IN CASH | | | \$0.00 |
| CASH ON HAND BEGINNING | | | \$568.00 |
| CASH BALANCE | | | |
| TAX LEVY REQUIRED | | | \$568.00 |

**STATEMENT OF BORROWING CAPACITY
(AT THE BEGINNING OF FISCAL PERIOD)**

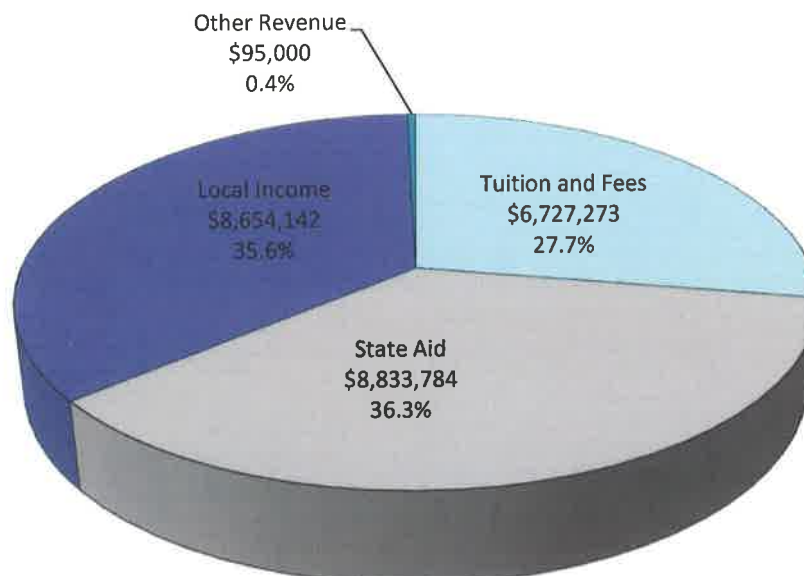
| | | |
|---|-------|--------------------|
| ASSESSED VALUATION OF COLLEGE DISTRICT ** | | \$2,344,680,978.00 |
| DEBT LIMIT: 4% OF ASSESSED VALUATION | | \$93,787,239 |
| BOND PRINCIPAL OUTSTANDING 6/30/11 | \$0 | |
| CASH ON HAND | \$568 | <u>\$568.00</u> |
| LEGAL DEBT MARGIN | | \$93,786,671.12 |

** BASED ON PRELIMINARY ESTIMATES

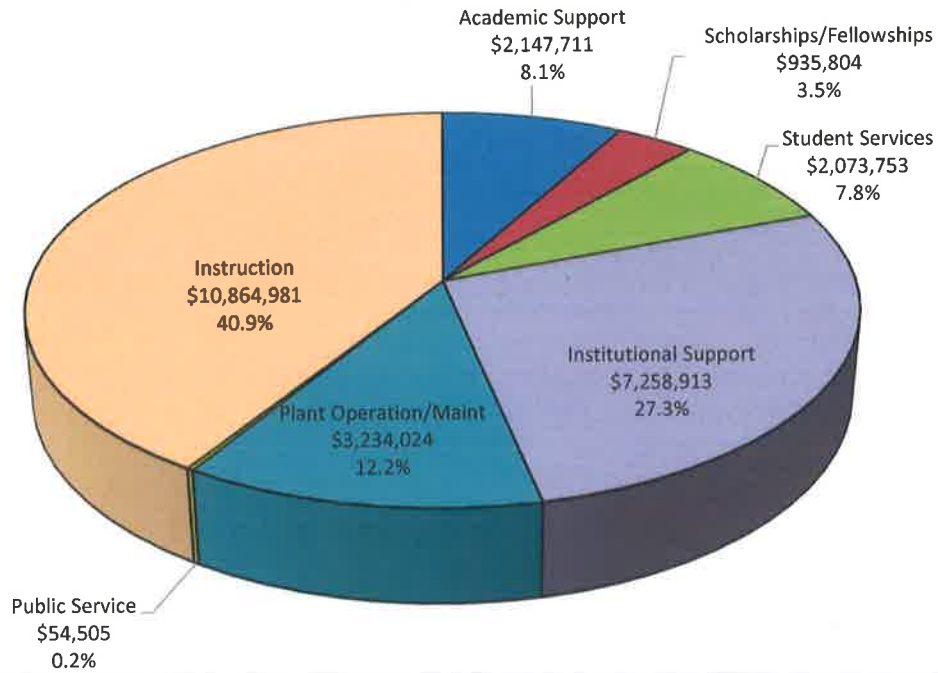
Review of Available Resources
Unrestricted Operating Fund Preliminary Budget
FY 2020-21
\$26,569,691



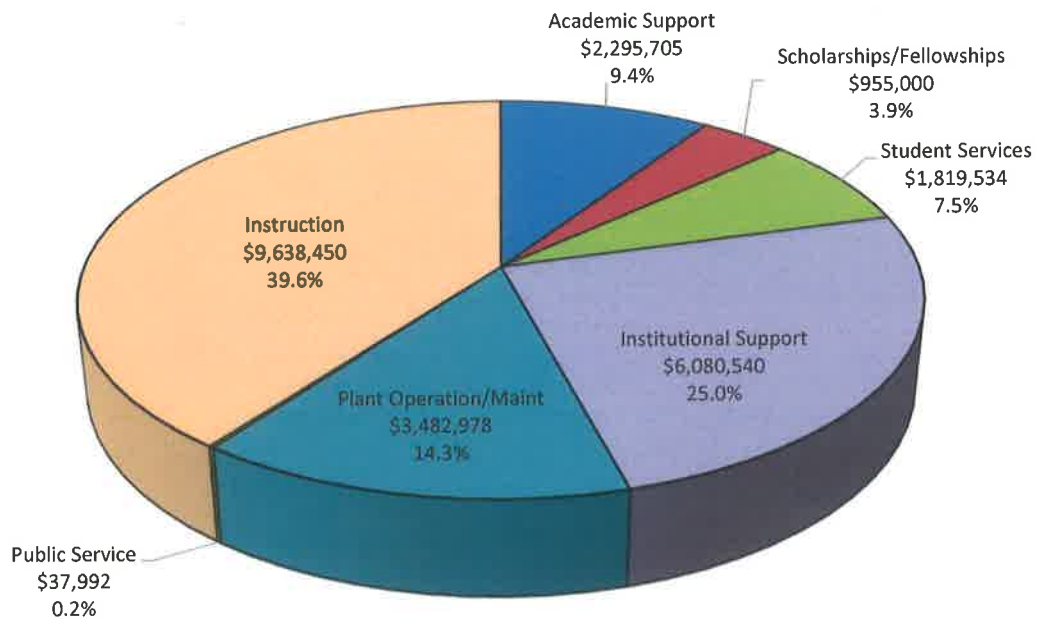
Review of Available Resources
Unrestricted Operating Fund Preliminary Budget
FY 2021-22
\$24,310,199



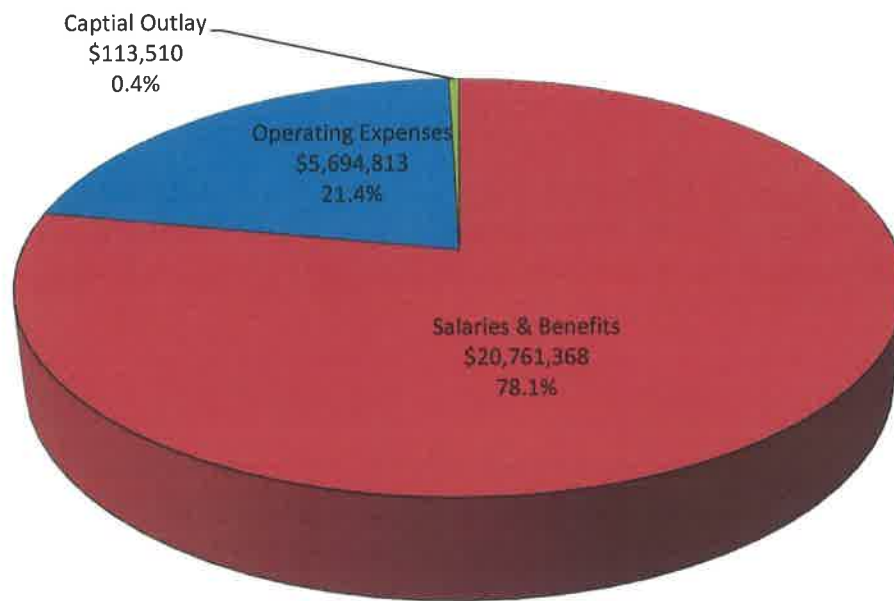
**Unrestricted Operating Fund
Expenditures by Program
FY 2020-21
\$26,569,691**



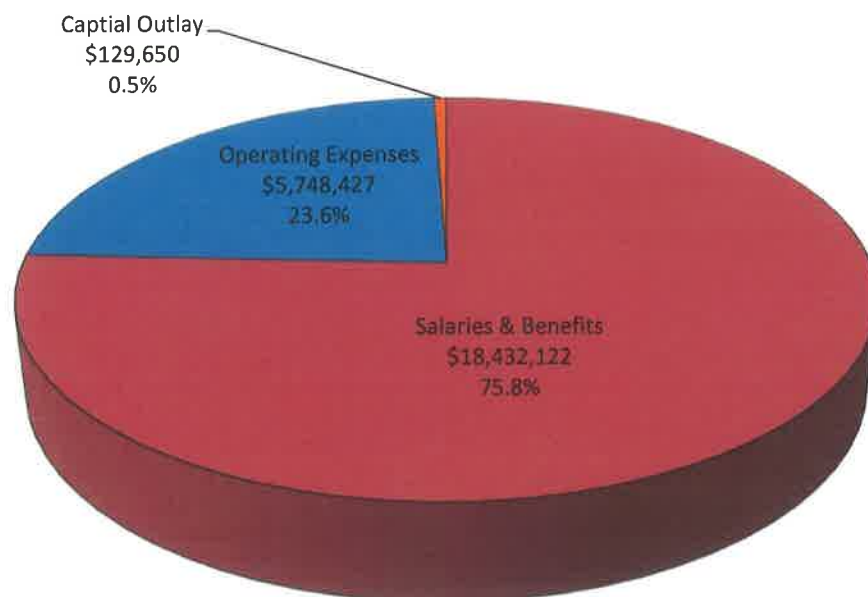
**Unrestricted Operating Fund
Expenditures by Program
FY 2021-22
\$24,310,199**



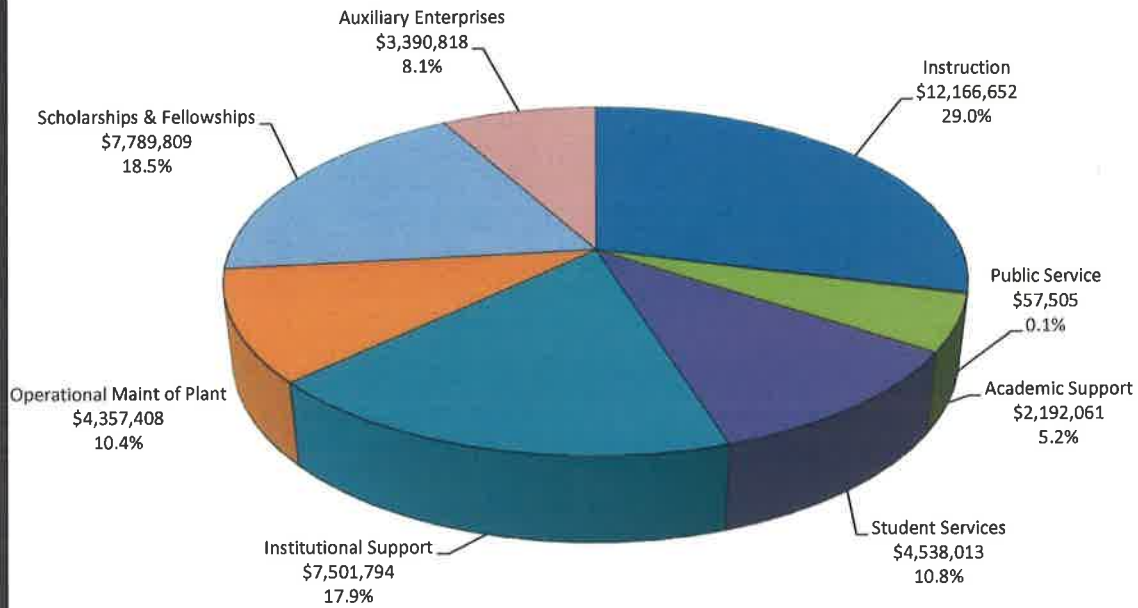
**Expenditures by Category
Unrestricted Operating Fund Original Budget
FY 2020-21
\$26,569,691**



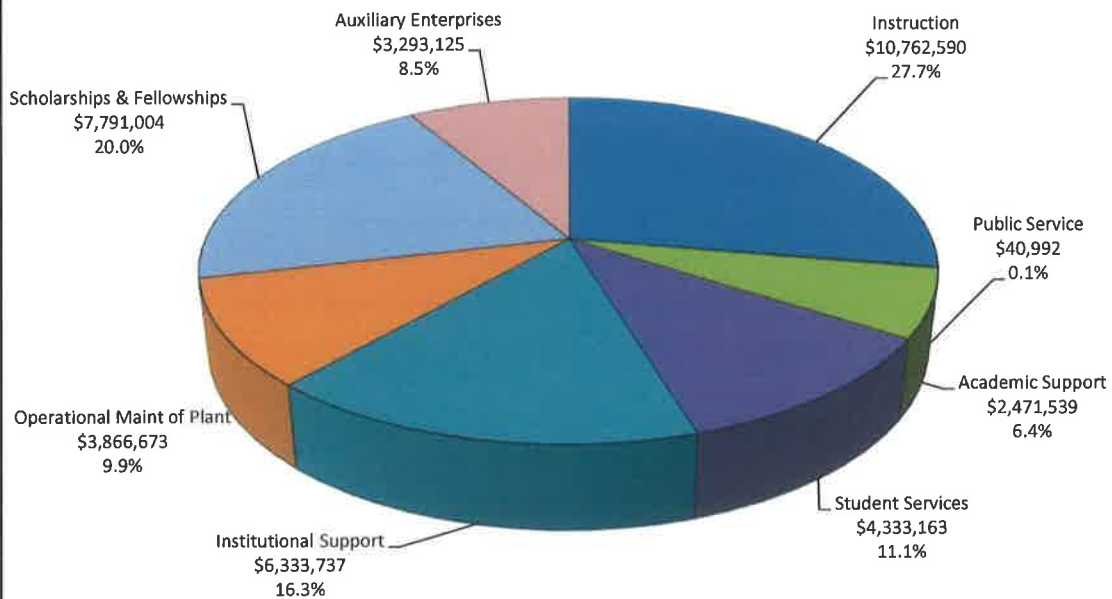
**Expenditures by Category
Unrestricted Operating Fund Original Budget
FY 2021-22
\$24,310,199**



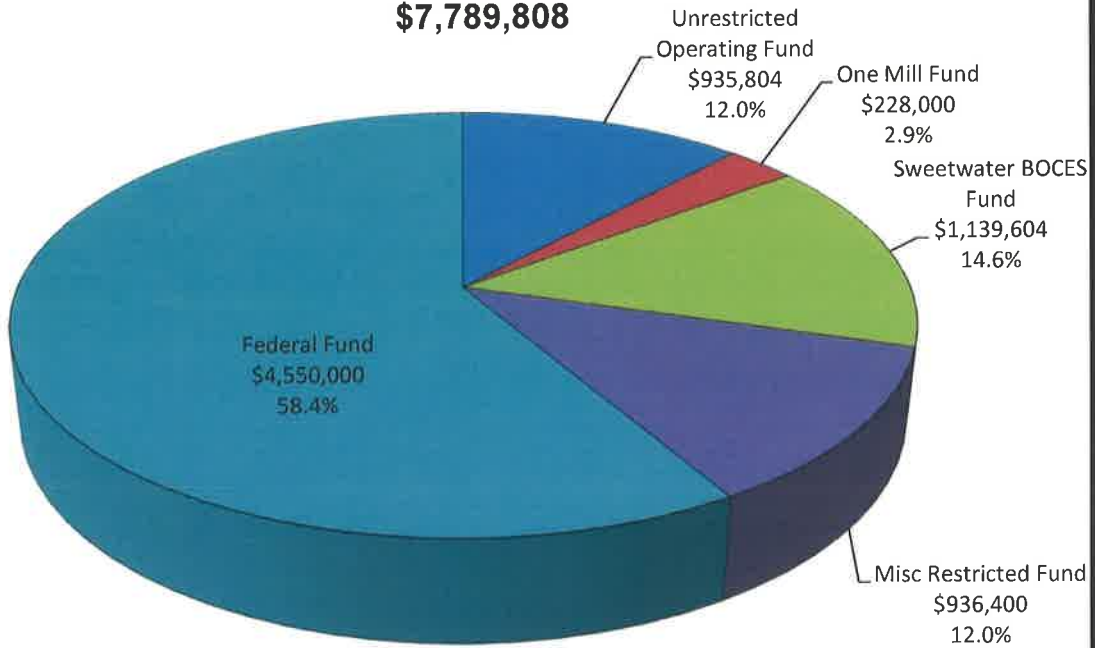
**Total Current Funds Budget Summary
Expenditures
FY 2020-21
\$41,994,060**



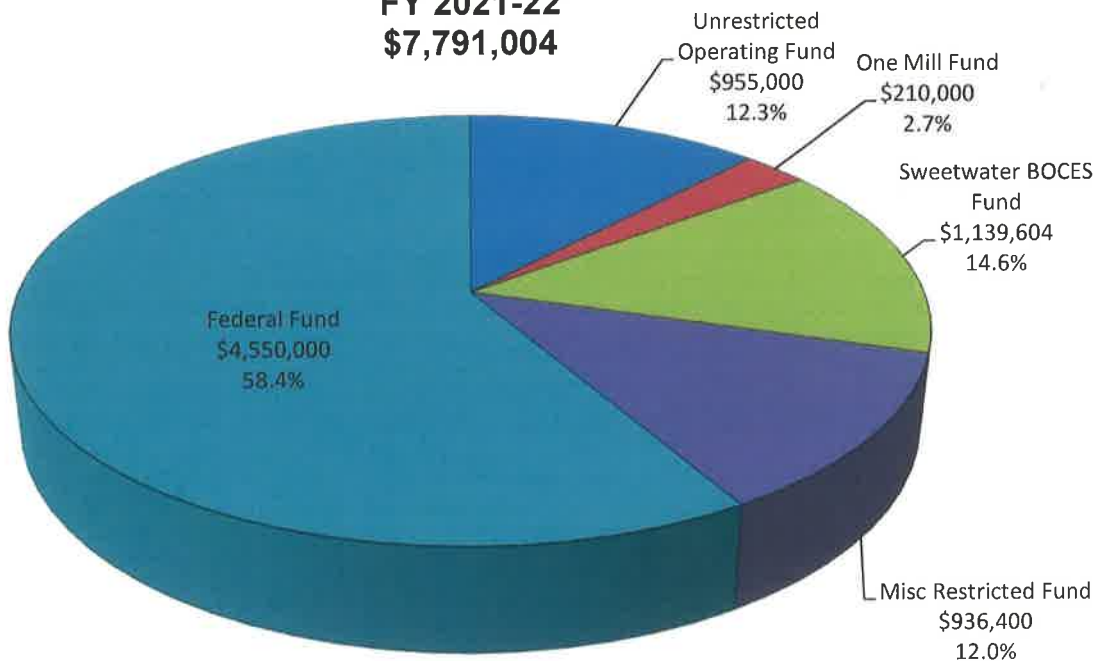
**Total Current Funds Budget Summary
Expenditures
FY 2021-22
\$38,892,823**



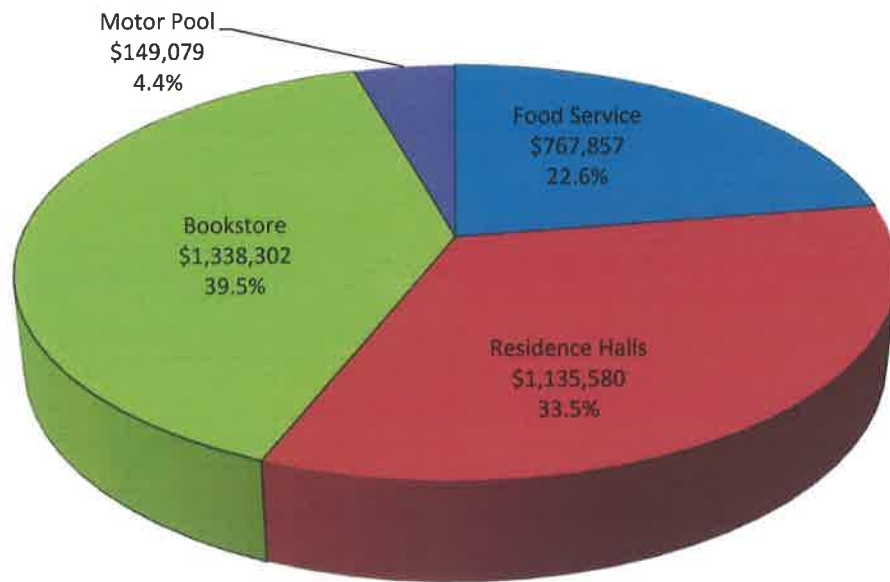
**Total Current Funds Budget -
Scholarships and Fellowships
FY 2020-21
\$7,789,808**



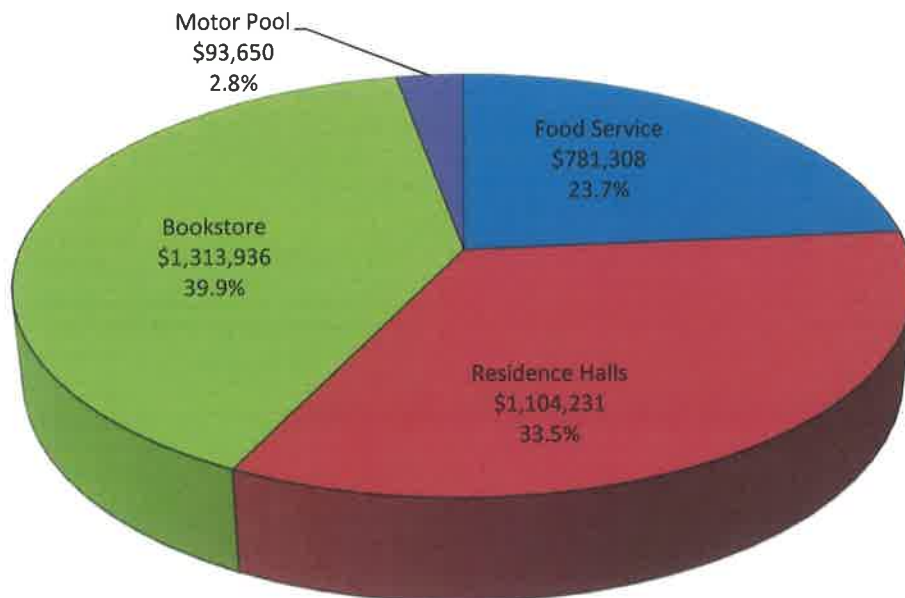
**Total Current Funds Budget -
Scholarships and Fellowships
FY 2021-22
\$7,791,004**



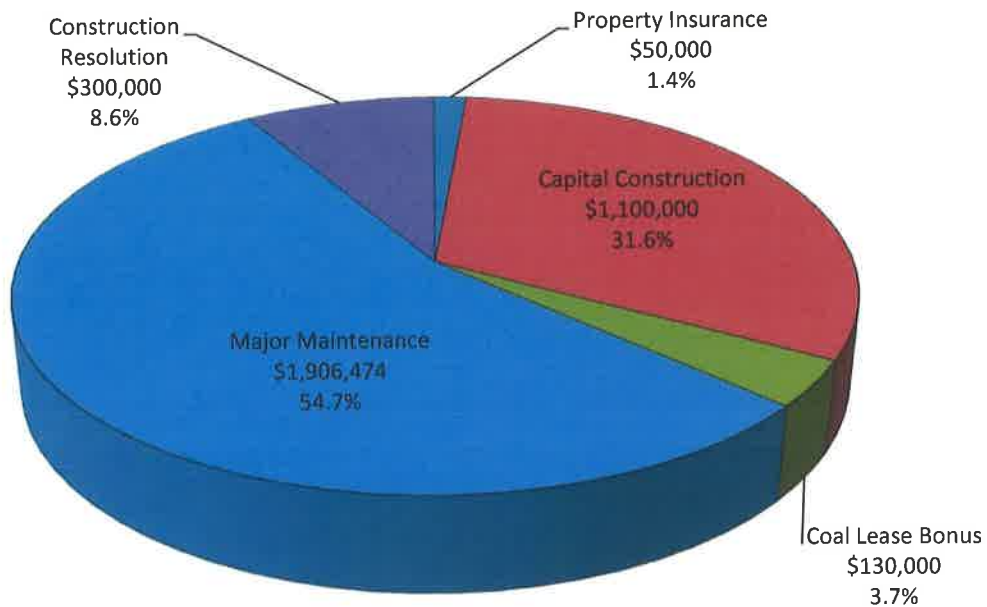
**Auxiliary Fund Budget
FY 2020-21
\$3,390,818**



**Auxiliary Fund Budget
FY 2021-22
\$3,293,125**



**Plant Fund Budget
FY 2020-21
\$3,486,474**



**Plant Fund Budget
FY 2021-22
\$2,945,000**

