

Community College District's

Budget

FOR

Fiscal Year Beginning July 1, 2022 and Ending June 30, 2023

To be voted on by
The Northwest College Board of Trustees June 29, 2022

Northwest College fosters an open and non-discriminatory environment throughout the College community. To this end, the College advocates the use of words and actions which promote and encourage individual and collective respect and dignity. Northwest College opposes language and actions which in any way demean others on the basis of their race, gender, national origin, sexual orientation,

Budget Message.....	3-6
Budget Adjustments	7-8
Notice of Public Hearing.....	9
Expenditure Authority Resolution.....	10
Resolution To Provide Income.....	11
One Mill Resolution.....	12
Budget Areas By Series.....	13-14
Visual Comparison of Budgeted Revenue and Expense	15-17
Total Current Funds	
Annual Budget Summary.....	18
Budget Detail - Revenue.....	19
Budget Detail - Expenditures.....	20-21
Current Funds - Sub-Budgets:	
Unrestricted Operating Fund	
Annual Budget Summary.....	22
Budget Detail - Revenue.....	23
Budget Detail - Expenditures.....	24-25
Unrestricted Auxiliary Fund	
Annual Budget Summary.....	26
Budget Detail - Revenue.....	27
Budget Detail - Expenditures.....	28
Unrestricted One Mill Fund	
Annual Budget Summary.....	29
Budget Detail - Revenue.....	30
Budget Detail - Expenditures.....	31-32
Restricted Current Funds	
Annual Budget Summary.....	33
Budget Detail - Revenue.....	34
Budget Detail - Expenditures.....	35-36
Plant Fund	
Annual Budget Summary.....	37
Budget Detail - Revenue.....	38
Budget Detail - Expenditures.....	39
Endowment Funds	

NORTHWEST COLLEGE
BUDGET MESSAGE
FISCAL 2022-2023 BUDGET

Presented herein is the annual budget for Northwest College, State of Wyoming, for the fiscal year 2023. The Mission of Northwest College, to be Student-Centered, continues to shine brightly, even in the midst of the unknown economic impacts at the State and National levels. Our ongoing commitment to providing high-quality educational programs resulted in a successful 2021-22 academic year graduating 244 individuals. These ge g (dd.9 (ei.6 (e Sv)8.8 (83 -0.0010.5 (br)-6 (i)12.7 (ol)2e (i)

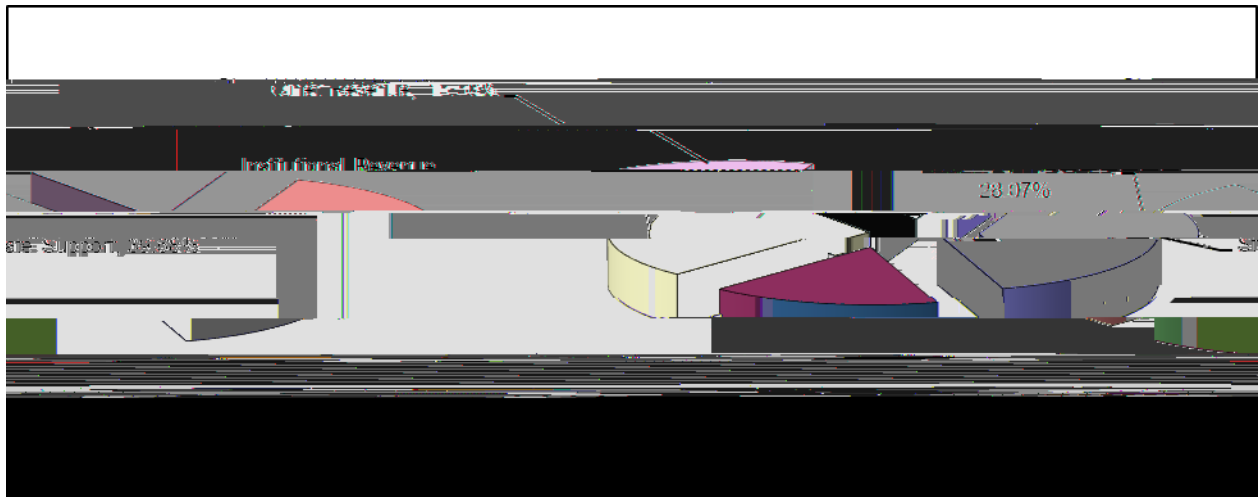
- x Transformational Change- The campus met as a whole on May 18th to focus on strategic planning associated with the destination and distinction model. This work will result in the development of a new Vision 2030 plan.
- x Bachelors of Applied Science-The first cohort of full-time bachelor of applied science students will graduate in the Spring of 2023. The second cohort of bachelor of applied students will start in Fall 2022.
- x Bachelors of Applied Science- Northwest College is in the process of developing and requesting approval for a Bachelor of Applied Science in Criminal Justice.
- x Academic Advisory Council (AAC)- Remains committed to performing academic program evaluation based on prior approved guidelines and remains committed to evaluating new academic programming for Northwest College students.
- x Institutional Effectiveness Committee (IEC)- IEC remains committed to performing support services programmatic reviews to provide recommendations for future budgetary increases or decreases.
- x Welcome to Wyoming Scholarship- Northwest College will introduce a new soft dollar scholarship that will enhance the financial affordability for national and international students in the highest-tuition category, out-of-state rate, for FY 2023.

REVENUE OUTLOOK

Current Funds

Current funds include unrestricted operating funds (including community service and continuing education), auxiliary funds, one-mill funds, and current restricted funds. Budgets are presented as balanced with carryover funds being utilized and no use of reserves.

Current fund revenues are subdivided into four categories of sources; state support (general and area-specific support and ABE/GED/ESL), local revenue (four-mill, motor vehicle, and one-mill levy), institutional revenue (tuition, fees, and auxiliary revenues), and other revenue (gate receipts, investment income, misc. deposits, restricted revenue, and carryover). The percentages from each of these categories for the FY2023 budget are listed below:



Unrestricted Operating Fund

The unrestricted current operating fund represents the largest portion of the educational, operational, and financial activities of the College. Its revenue is largely determined by the Funding Allocation Model of the Wyoming Community College Commission, which establishes funding levels for the Wyoming community colleges in part based on fixed and variable costs, weighted credit hours produced, successfully completed weighted credit hours, and weighed degrees and certificates.

As a part of the current funds, operating fund revenues are also subdivided into four categories of sources; state support (general and area-specific support and ABE/GED/ESL), local revenue (four-mill and motor vehicle), institutional revenue (tuition and fees), and other revenue (gate receipts, investment income, misc. deposits, restricted revenue, and carryover). The percentages from each of these categories for the FY2023 budget are listed below:

Unrestricted Revenue

We are anticipating a slight increase in our block State appropriation of approximately \$300,000. The increase is a result of additional funding provided by the 2022 legislative session, in addition to an increase in funds received as part of the Wyoming Investment in Nursing (WYIN) program. We will not budget for recalibration/redistribution monies as they are unknown at this time.

Local tax revenues are projected to be approximately \$3.3 million for the 4-mill levy and \$840,000 for the 1-mill levy for FY2023. The county will continue to watch revenue projections closely due to the economic unknowns associated with the mineral and extraction industries. Current increases in personal property valuation do not offset the decrease in valuation from the mineral and extraction industry within Park County. Current projections are holding, but overall state mill levys, state allocations and future revenues are unknown at this time.

Projected institutional revenues from tuition and fees are anticipated to remain consistent for FY 2023. The Wyoming Community College Commission voted to hold tuition rates for FY 2023 and will evaluate FY 2024 tuition rates in September 2022. The College has elected to continue utilizing 2020 budgeted students by credit hours taken, which accounts for any lingering enrollment changes from the pandemic or changes in enrollment demographics.

Restricted Revenue

Restricted revenues reflect projections for grants and other fund revenue that we are currently holding or for which we have already received authorization, such as Pell, SEOJ 06 (y)]TJ 0 Tc 0 Tw (en ()

Carryover

Carryover refers to funds that are budgeted, not fully expended, and will be carried over to the following budget year. Examples include projects started but not completed by year-end. Minimal carryover is expected for fiscal 2023.

Reserve utilization

Reserve utilization is the use of prior-year reserves in the following year to support short-term needs or transitional change. Reserve utilization is expected to be used if enrollment declines below-budgeted amounts, local valuations decrease below projections or reductions in state appropriations occur.

Auxiliary Enterprises

Residence hall and dining service rates were reviewed, adjusted, and approved. Budgets were built using realistic occupancy, and rates were set to encourage affordability and occupancy. All other Auxiliary Fund areas were budgeted to cover operational costs and remain affordable to our students.

How to Read This Report

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

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

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

	Revenue	Expense
35,250		
Budget increase/(reduction)		
Tuition & Fees	41,011	
State Appropriation	310,992	
Local Appropriation	857,590	
Other Sources - Reserve Utilization	-	
Other Sources	114,468	

, 167,587,213		
Instruction- Salary and Benefits		412,133
Instruction- Other		48,087
ABE, GED, ESL		1,786
Continuing Education- Salary and Benefits		46,501
Continuing Education-Other		49,865
	V X E W R W D O	558,372

38%, & 6(59, & (& 20081,7 < 6(59, & (
Other		(19,900)

\$ & \$(0, & 6833257 352 * 5 \$0		
Salary and Benefits		23,388
Other		19,699
	V X E W R W D O	43,087

678'(17 6(59, & (6 352 * 5 \$0		
Salary and Benefits		73,034
Other		24,143
	V X E W R W D O	97,177

, 167,787,213 / 6833257 352 * 5 \$0		
Salary and Benefits		246,933
Other		19,170
	246,933 W R W D O	

NOTICE OF HEARING ON NORTHWEST COLLEGE ONE-MILL LEVY

Provided to Publisher:

Published
Powell Tribune June 21 and 23, 2022
Cody Enterprise June 21 and 23, 2022

Northwest College Board of Trustees
by: Lisa M Watson
President

NOTICE OF HEARING ON NORTHWEST COLLEGE BUDGET

	Estimated Cash Available July 1st	Estimated Revenue Without Tax	Cash and Estimated Revenue	Estimated Tax Requirement*	Estimated Expenditures
	(1)	(2)	(3)	(4)	(5)
Current Funds	\$1,860,705	\$21,902,479	\$23,763,184	\$4,781,753	\$28,544,937
Plant Funds	\$6,134,146	\$21,845,988	\$27,980,134	-0-	\$27,980,134

Provided to Publisher:

Published
Powell Tribune June 21 and 23, 2022
Cody Enterprise June 21 and 23, 2022

Northwest College Board of Trustees
by: Lisa M Watson

WHEREAS, on the 29th day of June, 2022, the budget making authority prepared and submitted to the Board of Trustees of Northwest Community College District a budget for the fiscal year ending June 30, 2023.

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

WHEREAS, notice of public hearing on such budget was published in the PiiEAS

Dated this 29th day of June, 2022.

Attest:

EXPENDITURE AUTHORITY

CURRENT FUNDS	\$28,544,937
PLANT FUNDS	27,980,134
TOTAL	\$56,525,071

WHEREAS, on the 29th day of June, 2022, this Board adopted a college budget for the 2023 fiscal year ending June 30, 2023 calling for the following appropriations:

Current Funds	\$28,544,937
Plant Funds	<u>27,980,134</u>
Total	\$56,525,071

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, 2023, as shown opposite each fund amounts to be raised by taxes.

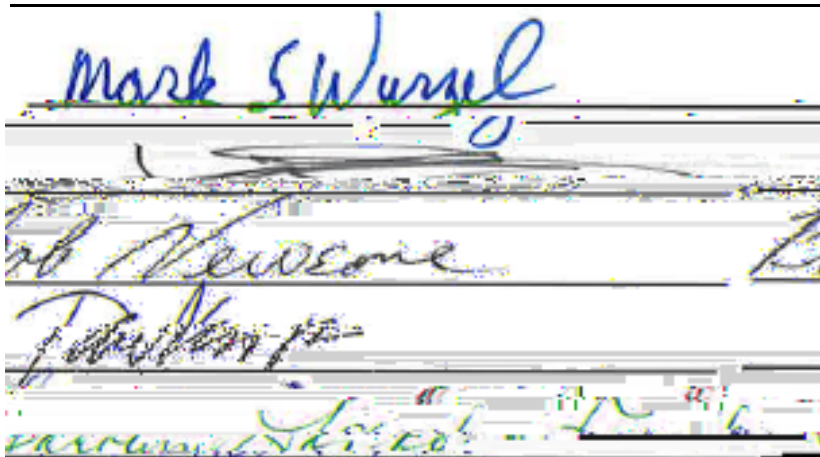
Amount to be raised:

Current Funds	\$3,834,750	4 mils
	<u>\$947,003</u>	1 mil
	\$4,781,753	Total

NOW BE IT RESOLVED by the Board of Trustees of Northwest Community College District that the foregoing levies be made for the fiscal year ending June 30, 2023.

Dated this 29th day of June, 2022.

Attest:




The image shows four handwritten signatures in blue ink, each written on a horizontal line. The signatures are: Mark Swanson, Bob Newcome, [unclear], and [unclear].


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

NOW BE IT RESOLVED by the Board of Trustees of Northwest Community College District that the Board approve the one-year renewal of the additional one-mil tax levy on the property within the Northwest Community College District, as provided for by Wyoming Statute 21-13-303, beginning on July 1, 2022 and ending on June 30, 2023.

Dated this 29th day of June, 2022.

Attest:





Visual/Perf Arts/

Yellowstone Summer Music
NW Studios
Paint the Town Red

Music Festival
Jazz Festival
Criminal Justice Camp

Music Technology
Art Gallery
Yellowstone Bldg Usage

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

Residence Halls
Trapper Village Main
Trapper Village West
Food Service
Bookstore
Stabling

College Farm
Livestock
Printing Services
Conference & Facilities
Field Camp

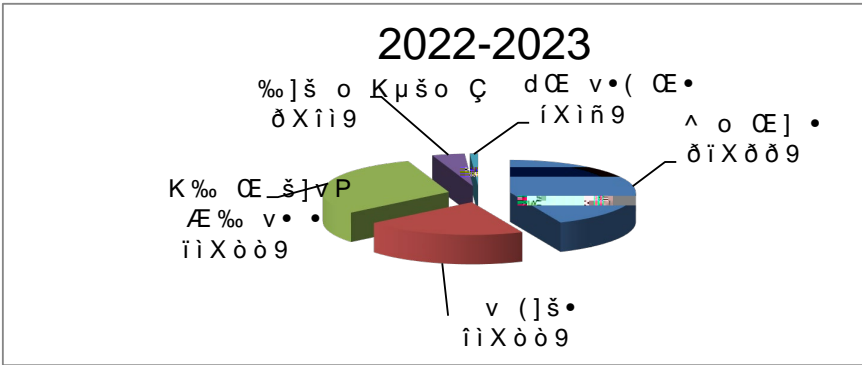
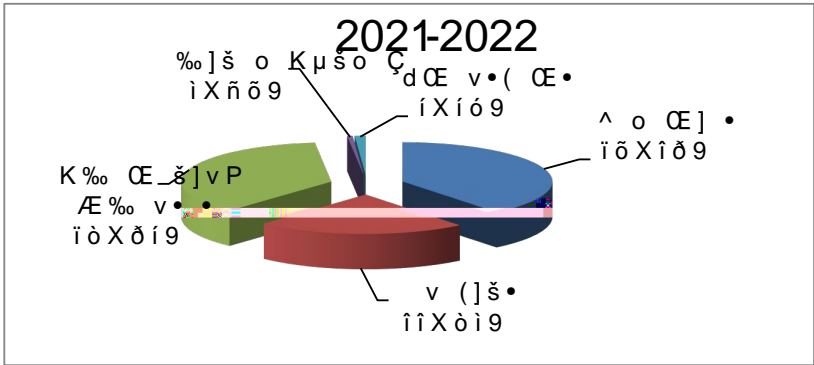
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Instruction	\$ 7,496,179	29.25%	Instruction	\$ 7,747,163	27.14%
Research - Projects	-	0.00%	Research - Projects	-	0.00%
Public Service	240,615	0.94%	Public Service	222,426	0.78%
Academic Support	1,730,129	6.75%	Academic Support	3,623,834	12.70%
Total Instructional Programs	9,466,923	36.94%	Total Instructional Programs	11,593,423	40.61%
Student Services	3,115,689	12.16%	Student Services	3,238,453	11.35%
Institutional Support	5,074,018	19.80%	Institutional Support	5,535,123	19.39%
Plant Operations	2,347,893	9.16%	Plant Operations	2,330,607	8.16%
Scholarships	2,512,868	9.80%	Scholarships	2,666,133	9.34%
Transfers	(18,040)	-0.07%	Transfers	(18,040)	-0.06%



&XUUHQW)XQGV ([SHQGLWXUH

Salaries	\$ 10,057,283	39.24%
Benefits	5,791,864	22.60%
Operating Expenses	9,331,935	36.41%
Capital Outlay	150,862	0.59%
Transfers	<u>298,660</u>	<u>1.17%</u>

7RWDO ([SHQGLWXUHV E\ 6HULHV

&XUUHQW)XQGV ([SHQGLWXUH

Salaries	\$ 12,398,760	43.44%
Benefits	5,897,919	20.66%
Operating Expenses	8,751,517	30.66%
Capital Outlay	1,198,081	4.20%
Transfers	<u>298,660</u>	<u>1.05%</u>

7RWDO ([SHQGLWXUHV E\ 6HULHV

May 31, 2022

Recommended



& R O O H J H

Northwest College

Actual

May 31, 2022
Estimated

Recommended
Budget

Adopted

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& ROOHJH Northwest College		Actual	May 31, 2022 Estimated	Recommended Budget	Adopted Budget
		2020-2021	2021-2022	2022-2023	2022-2023
([SHQGLWXUHV E\ 3URJUDP					
6FKRODUVK	Salaries	0	0	1,929,131	1,929,131
DQG	Benefits	0	0	0	0
)HOORZVKL	Operating Expenses	3,647,624	4,021,384	737,002	737,002
	Capital Outlay	0	0	0	0
	Total Expenditures	3,647,624	4,021,384	2,666,133	2,666,133
7RWDO ([SHQGLWXUHV		29,735,380	25,357,977	25,363,739	25,363,739
7UDQVIHUV	Mandatory	0	0	0	0
	Non-mandatory	80,780	1,800,000	(18,040)	(18,040)
	Total Transfers	80,780	1,800,000	(18,040)	(18,040)
\$X[LOLDU\	Salaries	843,034	517,377	587,233	587,233
(QWHUSULV	Benefits	587,222	366,841	425,123	425,123
	Operating Expenses	1,444,056	1,785,541	1,819,851	1,819,851
	Capital Outlay	52,686	96,987	50,331	50,331
	Total Expenditures	2,926,998	2,766,746	2,882,538	2,882,538
7UDQVIHUV	Mandatory Transfers	316,700	316,700	316,700	316,700
	Non-mandatory Transfers	572,170	86,204	0	0
	Total Transfers	888,870	402,904	316,700	316,700
7RWDO & XUUHQW)XQGV ([SHQGLWXUHV		33,637,025	30,327,627	28,544,937	28,544,937

& R O O H J H Northwest College		Actual	May 31, 2022 Estimated	Recommended Budget	Adopted Budget
([S H Q G L W X U H V E \ 3 U R J U D P		2020-2021	2021-2022	2022-2023	2022-2023
, Q V W U X F W L R	Salaries	4,717,018	4,066,001	4,390,413	4,390,413
\$ O O 2 W K H U	Benefits	2,315,193	1,753,297	2,321,488	2,321,488
	Operating Expenses	457,708	293,805	494,776	494,776
	Capital Outlay	1,978	2,398	1,600	1,600
	Total Expenditures	7,491,897	6,115,501	7,208,277	7,208,277
, Q V W U X F W L R	Salaries	100,541	123,634	156,814	156,814

		Actual	May 31, 2022 Estimated	Recommended Budget	Adopted Budget
		2020-2021	2021-2022	2022-2023	2022-2023

& R O O H J H Northwest College
 ([SHQGLWXUHV E\ 3URJUDP

6FKRODUVKL	Salaries	0	0	0	0
DQG	Benefits	0	0	0	0
	Operating Expenses	574,175	408,304	737,002	737,002
)HOORZVKLS	Capital Outlay	0	0	0	0
	Total Expenditures	574,175	408,304	737,002	737,002

7RWDO ([SHQGLWXUHV

& R O O H J H Northwest College		Actual	May 31, 2022	Recommended	Adopted
		2020-2021	Estimated	Budget	Budget
			2021-2022	2022-2023	2022-2023
5 H Y H Q X H	Sales & Services/Auxiliary Enterprises	3,403,781	3,086,218	3,184,618	3,184,618
6 W X G H Q W) H O T H E R	Other Sources	2,629	1,994	5,000	5,000
	Total Revenue	3,406,410	3,088,212	3,189,618	3,189,618
2 W K H U) X Q G C a r r y o v e r		0	0	0	0
6 R X U F H V	Transfers	261,946	7,780	9,620	9,620
	Other	0	0	0	0
	Total Other	261,946	7,780	9,620	9,620
7 R W D O \$ X [L O L D U \ 5 H Y H Q X H D Q G 2 W K H U		3,668,356	3,095,992	3,199,238	3,199,238
([S H Q G L W X U A u x i l i a r y E n t e r p r i s e s , S t u d e n t		2,595,095	2,574,543	2,591,028	2,591,028
2 5 0 6 3 2 0 R J U G a ' ! 0 3 U A u x i l i a r y E n t e r p r i s e s - 2 a Ñ ' 0 s - ð Ò % ' S i l Ñ e 2 5 0 0 5					

& R O O H J H Northwest College		Actual	May 31, 2022 Estimated	Recommended Budget	Adopted Budget
([S H Q G L W X U H V E \ 3 U R J U D P		2020-2021	2021-2022	2022-2023	2022-2023
6 W X G H Q W	Salaries	0	0	0	0
6 W X G H Q W	& B C O W S H U Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
6 W X G H Q W	Salaries	5,728	0	0	0
) R R G 6 H U Y L B	Benefits	23,917	0	0	0
	Operating Expenses	722,973	1,022,010	858,745	858,745
	Capital Outlay	2,898	3,725	3,130	3,130
	Total Expenditures	755,516	1,025,735	861,875	861,875
6 W X G H Q W	Salaries	0	0	0	0
% R R N V W R U	Benefits	0	0	0	0
	Operating Expenses	13,172	0	20,000	20,000
	Capital Outlay	0	0	0	0
	Total Expenditures	13,172	0	20,000	20,000
6 W X G H Q W	Salaries	377,684	387,009	428,764	428,764
+ R X V L Q J	Benefits	281,569	292,927	344,110	344,110
	Operating Expenses	526,067	591,154	651,053	651,053
	Capital Outlay	41,514	84,475	281,4B5.224 --B93 >398,000 >>BD10.00439,785,281	281,4B5.224 --B93 >398,000 >>BD10.00439,785,281

& R O O H J H Northwest College		Actual 2020-2021	May 31, 2022 Estimated 2021-2022	Recommended Budget 2022-2023	Adopted Budget 2022-2023
5 H Y H Q X H	Local Appropriations	815,093	798,797	947,003	947,003
	Other Sources	12,770	4,942	2,400	2,400
	Total Revenue	827,863	803,739	949,403	949,403
2 W K H U) X Q	Carryover	0	0	0	0
6 R X U F H V	Transfers	0	0	0	0
	Other	25,264	29,317	45,000	45,000
	Total Other	25,264	29,317	45,000	45,000
7 R W D O 2 Q H 0 L O O 5 H Y H Q X H D Q G 2 W K H U		853,127	833,056	994,403	994,403
([S H Q G L W X U H V	Instruction	0	0	0	0
E \ 3 U R J U D R	Research	0	0	0	0
	Public Service	0	0	0	0
	Academic Support	3,663	4,186	7,000	7,000
	Student Services	0	0	0	0
	Institutional Support	624,502	776,541	987,403	987,403
	Operations and Maint/Plant	0	0	0	0
	Scholarships & Fellowships	0	0	0	0
	Total Expenditures	628,165	780,727	994,403	994,403
7 U D Q V I H U V	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	75,000	0	0	0
	Total Transfers	75,000	0	0	0
7 R W D O 2 Q H 0 L O O ([S H Q G L W X U H V D Q G 7 U D Q V I H U V E \ 3 U R J U D R		703,165	780,727	994,403	994,403
([S H Q G L W X U H V	Salaries	16,380	21,602	23,000	23,000
E \ 6 H U L H V	Benefits	1,638	2,079	1,353	1,353
	Operating Expenses	559,736	707,046	868,050	868,050
	Capital Outlay	50,411	50,000	102,000	102,000
	Total Expenditures	628,165	780,727	994,403	994,403
7 U D Q V I H U V	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	75,000	0	0	0
	Total Transfers	75,000	0	0	0
7 R W D O 2 Q H 0 L O O ([S H Q G L W X U H V D Q G 7 U D Q V I H U V E \ 6 H U L H V		703,165	780,727	994,403	994,403
1 H W , Q F U H D V H ' H F U H D V H		149,962	52,329	0	0

WCCC Form 216c (Reviewed Feb 2013)

		Actual	May 31, 2022	Recommended	Adopted
		2020-2021	Estimated	Budget	Budget
			2021-2022	2022-2023	2022-2023
& ROOHJH	Northwest College				
5HYHQXH					
/RFDO	Mill levy	0		0	0
\$SSURSULDWLB	Additional Mill	681,832	662,472	840,692	840,692
	Motor Vehicle Fees	131,846	134,740	104,311	104,311
	Other Local Revenue	1,415	1,585	2,000	2,000
2WKHU 6RXUFH	Investment Income	12,770	4,942	2,400	2,400
7RWDO 5HYHQXH		827,863	803,739	949,403	949,403
2WKHU)XQGLC	Carryover	0	0	0	0
6RXUFHV	Transfers	0	0	0	0
	Other	25,264	29,317	45,000	45,000
7RWDO 2WKHU		25,264	29,317	45,000	45,000
7RWDO 2QH 0LOO 5HYHQXH DQG 2WKHU		853,127	833,056	994,403	994,403

& ROOHJH Northwest College		Actual	May 31, 2022	Recommended	Adopted
([SHQGLWXUHV E\ 3URJUDP		2020-2021	Estimated	Budget	Budget
			2021-2022	2022-2023	2022-2023
, Q V W U X F W L R	Salaries	0	0	0	0
\$ O O 2 W K H U	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
, Q V W U X F W L R	Salaries	0	0	0	0
& R Q W L Q X L Q J	Benefits	0	0	0	0
(G X F D W L R Q	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
, Q V W U X F W L R	Salaries	0	0	0	0
\$ % (* (')	Benefits	0	0	0	0
(6 /	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
5 H V H D U F K	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
3 X E O L F 6 H U Y	Salaries	0	0	0	0
\$ O O 2(004Cd3>-7.95d74Cd3>-7.95d74Cd3>-7.95d74Cd3>-74s3719 BDC /C2_0 1 Tf -0.006 Tc 311)4.7 (t)9.C2_0 1 Tf -0.007 Tc -66.542 -1.373 Td [<0024>20.1 <004F3ET		0	0	0	0
0					

& R O O H J H

Northwest College

Actual
2020-2021

May 31, 2022
Estimated

Recommended
Budget

Adopted
Budget

& R O O H J H	Northwest College	Actual 2020-2021	May 31, 2022 Estimated 2021-2022	Recommended Budget 2022-2023	Adopted Budget 2022-2023
5 H Y H Q X H	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	9,910,085	3,807,366	1,383,808	1,383,808
	State Grants and Contracts	1,555,647	2,841,001	630,850	630,850
	Local Grants and Contracts	0	0	0	0
	Private Gifts/Grants/Contracts	538,974	1,032,039	210,674	210,674
	Total Revenue	12,004,706	7,680,406	2,225,332	2,225,332
2 W K H U) X Q	Carryover	0	65,268	1,860,705	1,860,705
6 R X U F H V	Transfers	1,182,012	187,080	35,885	35,885
	Other	65,732	751,174	36,422	36,422
	Total Other	1,247,744	1,003,522	1,933,012	1,933,012
7 R W D O 5 H V W U L F W H G) X Q G V 5 H Y H Q X H D Q G 2 W K H U		13,252,450	8,683,928	4,158,344	4,158,344
([S H Q G L W X U H V)	Instruction	628,758	560,016	84,444	84,444
E \ 3 U R J U D P	Research	0	0	0	0
	Public Service	9,926	2,359	2,070	2,070
	Academic Support	5,531,439	1,138,649	1,928,650	1,928,650
	Student Services	582,479	608,536	101,771	101,771
	Institutional Support	115,025	1,393,504	86,278	86,278
	Operations and Maint/Plant	42,173	1,407	26,000	26,000
	Scholarships & Fellowships	3,073,449	3,613,080	1,929,131	1,929,131
	Total Expenditures	9,983,249	7,317,551	4,158,344	4,158,344
7 U D Q V I H U V	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
\$ X [L O L D U \	Expenditures	3,330	0	0	0
(Q W H U S U L V	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	572,170	86,204	0	0
	Total Expenditures & Transfers	575,500	86,204	0	0
7 R W D O 5 H V W U L F W H G ([S H Q G L W X U H V) D Q G 7 U D Q I H U V		10,558,749	7,403,755	4,158,344	4,158,344
([S H Q G L W X U H V)	Salaries	1,297,081	601,533	2,082,105	2,082,105
E \ 6 H U L H V	Benefits	396,722	321,590	46,100	46,100
	Operating Expenses	8,565,913	6,376,508	995,989	995,989
	Capital Outlay	-273,137	17,920	1,034,150	1,034,150
	Total Expenditures	9,986,579	7,317,551	4,158,344	4,158,344
7 U D Q V I H U V	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	572,170	86,204	0	0
	Total Transfers	572,170	86,204	0	0
7 R W D O 5 H V W U L F W H G ([S H Q G L W X U H V) D Q G 7 U D Q V I H U V		10,558,749	7,403,755	4,158,344	4,158,344
1 H W , Q F U H D V H ' H F U H D V H		2,693,701	1,280,173	0	0

WCCC Form 216e (Reviewed Feb 2013)

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Revenue

College:		Actual 2020-2021	May 31, 2022 Estimated 2021-2022	Recommended Budget 2022-2023	Adopted Budget 2022-2023
Revenue	Northwest College				
	Local Appropriations		0	0	0

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Expenditures

College:	<u>Northwest College</u>	Actual	May 31, 2022 Estimated	Recommended Budget	Adopted Budget
		2020-2021	2021-2022	2022-2023	2022-2023
Expenditures by Program					
Scholarships and Fellowships	Salaries	0	0	1,929,131	1,929,131
	Benefits	0	0	0	0
	Operating Expenses	3,073,449	3,613,080	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	3,073,449	3,613,080	1,929,131	1,929,131
Total Expenditures		9,983,249	7,317,551	4,158,344	4,158,344
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Salaries	3,330	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	3,330	0	0	0
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	572,170	86,204	0	0
	Total Transfers	572,170	86,204	0	0

& R O O H J H Northwest College		Actual 2020-2021	May 31, 2022 Estimated 2021-2022	Recommended Budget 2022-2023	Adopted Budget 2022-2023
5 H Y H Q X H	Student Fees	216,515	222,214	211,919	211,919
	Debt Service	0	0	0	0
	State Appropriations	552,692	1,658,076	14,345,363	14,345,363
	Federal Appropriations	0	0	0	0
	Interest Income	16,707	8,033	4,000	4,000
	Other/Gifts	534,007	33,926	4,853,000	4,853,000
	Total Revenue	1,319,921	1,922,249	19,414,282	19,414,282
2 W K H U) X Q G 2 9 0 5	raer				03 0t8 (ot)3,919><</MCID 1-0.003 T

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Plant Fund Revenue

College:		Actual 2020-2021	May 31, 2022 Estimated 2021-2022	Recommended Budget 2022-2023	Adopted Budget 2022-2023
Revenue	Northwest College				
	Student Fees				

May 31, 2022

& R O O H J H Northwest College		Actual 2020-2021	May 31, 2022 Estimated 2021-2022	Recommended Budget 2022-2023	Adopted Budget 2022-2023
5 H Y H Q X H	State Matching Funds	0	0	0	0
	Investment Income	0	0	0	0
	Private Gifts/Grants/Contracts	0	0	0	0
	Other	0	0	0	0
	Total Revenue	0	0	0	0
2 W K H U) X Q	Carryover	0	0	0	0
6 R X U F H V	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	0	0	0	0
7 R W D O (Q G R Z P H Q W	5 H Y H Q X H D Q G 2 W K H U	0	0	0	0
([S H Q G L W X I	Instruction	0	0	0	

May 31, 2022

Recommended

Adopted

& R O O H J H

Northwest Col0RecomomRe 20u.048 0 a.048 0 lc 0.008 Tw -56.683 -1309 (o)-0.6 (m.7 <0-04F>-15.71 T71C /P <<E)5A>-(sti) <00(ma) <00(te)

& ROOHJH

May 31, 2022

Recommended

Adopted

		Actual	May 31, 2022	Recommended	Adopted
& ROOHJH	Northwest College	2020-2021	Estimated 2021-2022	Budget 2022-2023	Budget 2022-2023
([SHQGLWXUHV E\ 3URJUDP					
2SHUDWLRQ	Salaries	0	0	0	0
0DLQWHQDQ	Benefits	0	0	0	0
3ODQW	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0

Northwest College

Lease Revenue Refunding Note							
2015 Issue	7/2015	6/2033	2.560%	4,480,000	2,976,782	231,559	85,141
Total Required				<u>4,480,000</u>	<u>2,976,782</u>	<u>231,559</u>	<u>85,141</u>

WCCC Form 224 (Reviewed Dec 2017)

WYOMING COMMUNITY COLLEGE SYSTEM
College: Northwest College

Statement of Borrowing Capacity
As of July 1, 202