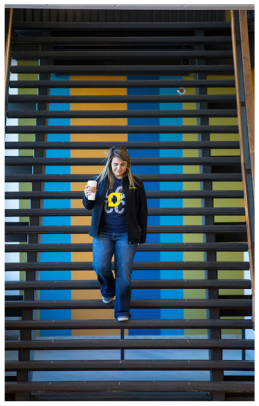
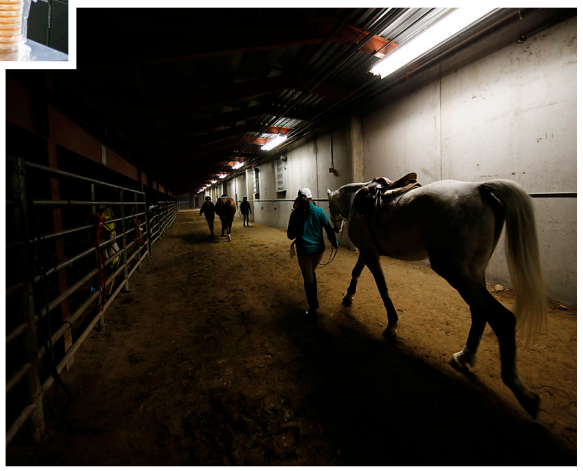
Laramie County Community College





itstartshere

District's Annual Budget

For Fiscal Year

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

Adopted by the Board of Trustees on July 11, 2018

Laramie County Community College is committed to providing a safe and nondiscriminatory educational and employment environment. The college does not discriminate on the basis of race, color, national origin, sex, disability, religion, age, veteran status, political affiliation, sexual orientation or other status protected by law. Sexual harassment, including sexual violence, is a form of sex discrimination prohibited by Title IX of the Education Amendments of 1972. The college does not discriminate on the basis of sex in its educational, extracurricular, athletic or other programs or in the context of employment.

The College has a designated person to monitor compliance and to answer any questions regarding the college's non-discrimination policies. Please contact: Title IX and ADA Coordinator, Suite 205, Clay Pathfinder Building, 1400 E. College Drive, Cheyenne, WY 82007, 307.778.1217, TitleIX_ADA@lccc.wy.edu.

2018-19 BUDGET
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LARAMIE COUNTY COMMUNITY COLLEGE

OFFICE OF THE PRESIDENT

Joe Schaffer, Ed.D.

To: LCCC Board of Trustees

From: Joe Schaffer, President

Date: July 11, 2018

Subject: Proposed FY19 Budget

On behalf of the faculty, staff, and students at Laramie County Community College (LCCC), it is my pleasure to present you with our proposed budget for the 2018/2019 Fiscal Year (FY19). Our budget process continues to improve, with exceptional people leading the process and more committed and engaged faculty and staff that play a significant role in facilitating the process. As such, even in an austere fiscal environment, we are bringing you a balanced budget that is conservative, yet provides for essential investments per your and the institution's priorities.

FY19 is projected to be a flat, stable, fiscal environment. As you know, with the Governor's continued support of community colleges, and the Legislature's similar support, we did not see the anticipated reduction in State aid, as a result of declining enrollment and the new calculations for State funding that were a result of HB 80's implementation. This is fortunate, and justified, given the significant reductions the community colleges took with the Governor's mid-biennium reductions and the Legislature's penny plan. These two cuts alone resulted in nearly twice what the reduction under HB 80 would have required the community colleges to take. Thus, we avoided a "double-whammy" of reductions for this biennium.

State funding, therefore, remains relatively flat. Local funding, however, continues to increase modestly as a result of the economic growth in Laramie County and continued increase in assessed valuation. We anticipate this trend continuing, although the extent of the growth is yet to be determined. Thus, we are taking a conservative approach to projecting these funds, especially for the One Mill Fund. Tuition rates are not changing, and while our enrollment has stabilized, and perhaps even increasing, because much of our growth has come through populations that may be subsidized (e.g., concurrent enrollment) we are not seeing the expected tuition revenue increases. So while our

projections for FY19 are that tuition revenue will be down, our intentions are to work diligently to see the opposite.

Finally, one of the wildcards for the FY19 budget is not what we have profiled, but rather what we may see over the course of the year. An unknown at this juncture is to what extent the improving local valuation in the other community college districts may have in the recapture and redistribution of State funds. Without going into detail, local revenues in the other community college districts impact the distribution of State revenues. Over the past years, Laramie County has been the only district to see increased valuation, while the others have decreased. Thus, State funds have shifted from LCCC to the other colleges per the model. Indications are that local valuation in the other districts are improving, and we believe that may result in additional funds shifting to LCCC sometime in FY19. Because this is an unpredictable phenomenon, we are not profiling these expectations in the budget.

FY19 Budget Overview

As previously mentioned, we approached the development of this year's operating budget (Current/General and One Mill funds) with the goal of maintaining a flat budget, while also reallocating funds to accomplish some specific objectives. I will briefly summarize where significant reallocation and investment is occurring in the following.

Compensation Plan

Likely the most significant budget issue for this budget is the commitment to implementing the new Classification and Compensation Model at LCCC. With your guidance, we have designed this budget around a more aggressive implementation strategy. Without going into detail, this budget includes the second half of the first phase of our implementation plan (moving anyone below the minimum of our new salary bands to the minimum), and implementing the first half of Phase II, which is focused on bringing employees below the 25th percentile to that position on their respective scale. Collectively, these two items equate to an investment of more than $900,000.

To accomplish this, and as we discussed previously, we have moved significant operating costs to the One Mill Fund. This notation is significant for two reasons. First, we will have to find another $600,000 (approximately) next year to complete Phase II of the implementation plan. That money does not currently exist and will have to be secured for next year. Second, we are utilizing the One Mill Fund to cover operating expenses for this and will eventually have to move those from that fund back onto the Current/General Fund to ensure we meet your expectation for the liquidity in the One Mill.

In addition to these items, as well as our typical investments in educational advancements and market adjustments that have occurred over the course of the past year, we are also setting aside a modest amount of funding for performance incentives. Some considerable feedback has been received from campus that the timeline for implementing the "performance" or preferred qualifications components of our new

Classification and Compensation Model may be too far in the future. To allow for some movement in these areas should the opportunity arise, we are building in a small pool of funds ($30,000) should it become feasible to implement something along these lines in the next fiscal year.

Operational Areas

Operational areas and their budgets have remained fairly consistent with the previous years, indicative of a flat, stable budget environment. There are, however, a few areas that are worth noting.

- **Student Services Budget** – We have moved the remaining scholarship funds from the One Mill back under the Current/General Fund. You may recall we carried some scholarship dollars on the One Mill last year as a pilot to examine the impact of expanding our merit-based scholarships outside of our immediate service area. These funds now reside with the other scholarship funds on the Current/General Fund, and thus you will see an increase in the Student Services program area.

- **President's Office Budgets** – We have included the Board's requested $15,000 for recruitment initiatives, specifically to fund a Strategic Enrollment Management (SEM) Readiness Assessment. In addition, we have budgeted for the pending Trustee election to occur in the fall. These two items reflect the increase to the President's program area in the Current/General Fund.

- **Utilities Budget** – The Administration and Finance program area shows a significant budget reduction for FY19. This is a result of an anticipated reduction in many of the utility lines for the College. What we are seeing is the impact of the multitude of infrastructure improvements (major and minor maintenance) over the past few years. For example, the replacement of old campus lighting systems with new LED systems is having a noticeable impact on electricity use.

- **New Positions/Reserve** – This year's budget also includes a very modest investment in new positions. However, most of these are a result of repurposing vacant positions, rather than the actual addition of new personnel on the budget. In addition, I have "swept" approximately $120,000 from vacant positions to be held in a reserve. This will ensure that we have resources waiting for any program expansions or additions LCCC may have over the coming year as a result of enrollment growth strategies that may or may not be connected to our Guided Pathways work.

One Mill Fund

As stated earlier, we are anticipating an increase in local funds, which also means an increase in the revenue associated with the One Mill Fund. However, we have had to scale back much of the one-time funding typically carried on this fund to allow for the addition of certain operating expenses moved from the Current/General Fund. The

movement of these expenses was necessary to accommodate the funding of the new Classification and Compensation Model.

The One Mill Fund will continue to carry some of the more traditional expenses you have seen on it in the past. This includes funding for our activity at our Pine Bluffs outreach center, a slightly reduced amount for unanticipated or strategic professional development, an equipment replacement/repair fund, and minor maintenance projects. We will also continue to carry the expense LCCC will have for our participation in the Guided Pathways 2.0 initiative with AACC. Finally, we believe it is important for the College to provide some resources for one-time-only purchases for equipment and other items prioritized by the Budget Resource Allocation Committee (BRAC). To that end, we have included just over $200,000 in the One Mill Fund for these expenses.

Other Funds

Although this memorandum primarily focuses on our operating budget—or the Current/General and One Mill funds—the FY19 budget also includes other funds. For the most part, very few notable differences exist in the FY19 budget than in those from previous years. One worth drawing your attention to is the significant increase in the Plant Fund. As you may recall, this past legislative session we supported the Governor's request for substantial increases in Major Maintenance funding. The Legislature also supported these increases, and this has resulted in LCCC receiving nearly twice the amount of funding for Major Maintenance than it has in past years. These are welcomed resources that will be put to good use.

Summation

In conclusion, I believe the proposed FY19 budget strikes the appropriate balance between fiscal conservancy and stability in the present and investments for the future. The FY19 budget was developed through collective and collaborative efforts across the LCCC community. I believe this inclusive approach for developing our FY19 budget will continue to move the College, its students and community, toward a brighter future through fiscally responsible funding for employee, student, and community needs. Thank you for supporting these collective and collaborative efforts and the FY19 budget development.

NOTICE OF HEARING OF THE LARAMIE COUNTY COMMUNITY COLLEGE BUDGET

Notice is hereby given that a public hearing on the proposed budget for Laramie County Community College for the 2018-2019 fiscal year ending June 30, 2019, which is now being considered by the Board of Trustees, will be held at Laramie County Community College, 1400 East College Drive, Cheyenne, Wyoming, on the 11th day of July, 2018, at 5:00 pm., M.D.T., at which time any and all persons interested may appear and be heard. A summary of the proposed budget follows:

SUMMARY OF BUDGET

	CASH AVAILABLE JULY 1ST (1)	ESTIMATED REVENUE WITHOUT TAX (2)	CASH & ESTIMATED REVENUE (3)	ESTIMATED* TAX REQUIREMENT (4)	ESTIMATED EXPENDITURES (5)
CURRENT FUND	$1,377,070	$56,844,950	$58,222,020	$ 6,863,386	$65,085,406
ONE MILL FUND	1,050,486	-0-	1,050,486	1,763,955	2,814,441
PLANT FUND	1,403,706	7,865,177	9,268,883	-0-	9,268,883
GO BONDS, SERIES 2014	-0-	-0-	-0-	2,075,313	2,075,313
TOTAL	$3,831,262	$64,710,127	$68,541,389	$10,702,654	$79,244,043

*Four mills must be levied against the college district valuation. Motor vehicle tax included. Optional one mill levy as provided by W.S. 21-18-303 (b) is included. Estimated tax requirement also includes amount to be assessed for debt service to repay General Obligation Bonds, Series 2014.

Bradley Barker
Chairman, Board of Trustees
Laramie County Community College

Publish: Wyoming Tribune-Eagle, July 3, 2018
Pine Bluffs Post, July 5, 2018

EXPENDITURE AUTHORITY RESOLUTION

WHEREAS, on the 11th day of July 2018, the budget making authority prepared and submitted to the Board of Trustees of Laramie County Community College District a budget for the fiscal year ending June 30, 2019; and

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 Wyoming Tribune Eagle and Pine Bluffs Post, legal newspapers published and of general circulation in the county on the 3rd[nd] and 5th day of July, 2018; 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 the Board;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Laramie County Community College District that the budget, as so revised and altered, be adopted as the official college budget for the fiscal year ending June 30, 2019.

BE IT FURTHER RESOLVED, that the following appropriations be made for the 2018-2019 fiscal year ending June 30, 2019 and that the expenditures be limited to the amount appropriated herein.

Dated this 11th day of July, 2018.

Attest:

EXPENDITURE AUTHORITY	
CURRENT FUND	$65,085,406
ONE MILL	2,814,441
PLANT FUND	11,344,196
TOTAL EXPENDITURES	$79,244,043

RESOLUTION TO PROVIDE INCOME

WHEREAS, on the 11th day of July, 2018, this Board adopted a college budget for the 2018-2019 fiscal year ending June 30, 2019, calling for the following appropriations:

Current Fund	$65,085,406
One Mill Fund	2,814,441
Plant Fund	11,344,196
Total	$79,244,043

AND WHEREAS, after deducting all other cash and estimated revenue, it is necessary that the following amounts be raised by general taxation, and in order to raise such sums of money, it is necessary that levies be made for the fiscal year ending June 30, 2019, as shown opposite each fund amounts to be raised by taxes:

Amount to be Raised

Current Fund	$ 6,863,386 4 mills
One Mill Fund	1,763,955 1 mill
GO Bond, Series 2014	2,075,313 To Be Assessed

NOW BE IT RESOLVED BY THE Board of Trustees of Laramie County Community College that the foregoing levies be made for the fiscal year ending June 30, 2019.

Dated this 11th day of July, 2018.

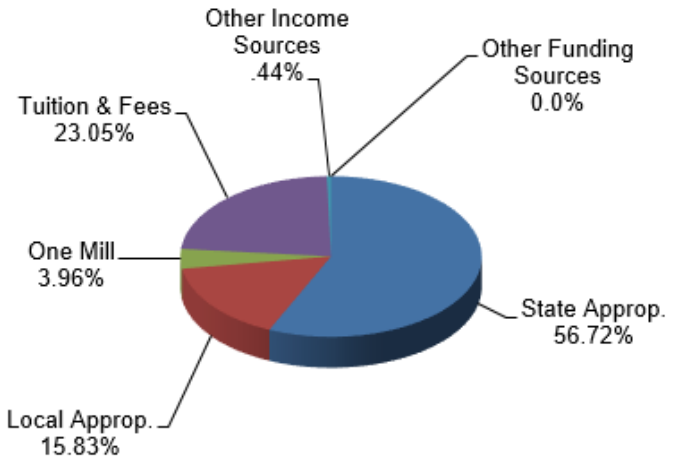
Attest:

LARAMIE COUNTY COMMUNITY COLLEGE
FUND BUDGET SUMMARY

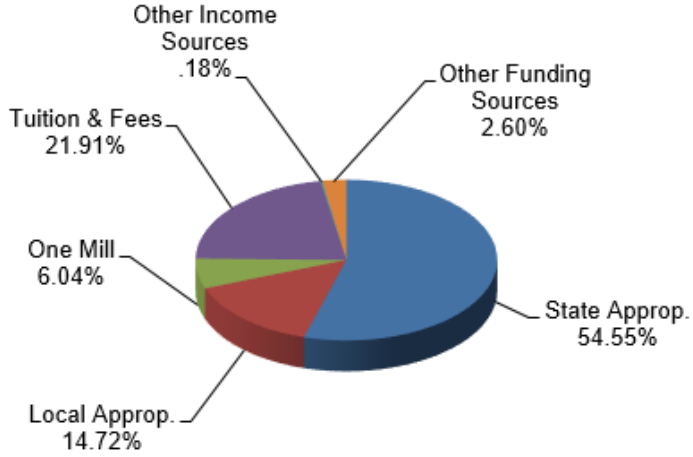
ITEM	Actuals 2016-2017 Summary	Estimated 2017-2018 Actuals	Tentative 2018-2019 Summary	Approved 2018-2019 Budget
Unrestricted Operating Fund	$41,732,992	$41,419,836	$43,817,017	$43,817,017
One Mill Fund	1,583,528	1,145,970	2,814,441	2,814,441
Unrestricted & One Mill Fund	**$43,316,519**	**$42,565,807**	**$46,631,458**	**$46,631,458**
Auxiliary Fund	$3,315,366	$3,467,844	$3,735,880	$3,735,880
Restricted Fund	14,536,190	12,826,043	17,032,509	17,032,509
LCCC Current Fund Budget	**$61,168,076**	**$58,859,693**	**$67,399,847**	**$67,399,847**
Endowment Fund	$428,568	$461,776	$500,000	$500,000
Plant & Construction Fund	16,793,324	3,048,679	11,344,196	11,344,196
	$17,221,892	**$3,510,455**	**$11,844,196**	**$11,844,196**
Total LCCC Budget	**$78,389,968**	**$62,370,148**	**$79,244,043**	**$79,244,043**

LARAMIE COUNTY COMMUNITY COLLEGE

FY2017-2018 REVENUES



FY2018-2019 REVENUES

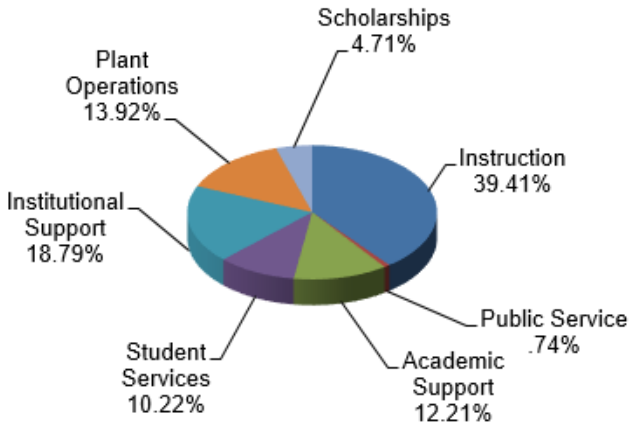


ITEM	ESTIMATED 2017-2018 ACTUALS	PERCENT OF BUDGET
Revenues		
State Appropriations	$ 24,636,994	56.72%
Local Appropriations	6,877,186	15.83%
One Mill	1,719,296	3.96%
Tuition & Fees	10,014,576	23.05%
Other Income Sources	191,093	0.44%
Other Funding Sources	0	0.00%
Total Revenues	**$ 43,439,145**	**100.00%**

ITEM	APPROVED 2018-2019 BUDGET	PERCENT OF BUDGET
Revenues		
State Appropriations	$ 25,435,234	54.55%
Local Appropriations	6,863,386	14.72%
One Mill	2,814,441	6.04%
Tuition & Fees	10,216,091	21.91%
Other Income Sources	82,996	0.18%
Other Funding Sources	1,219,310	2.60%
Total Revenues	**$ 46,631,458**	**100.00%**

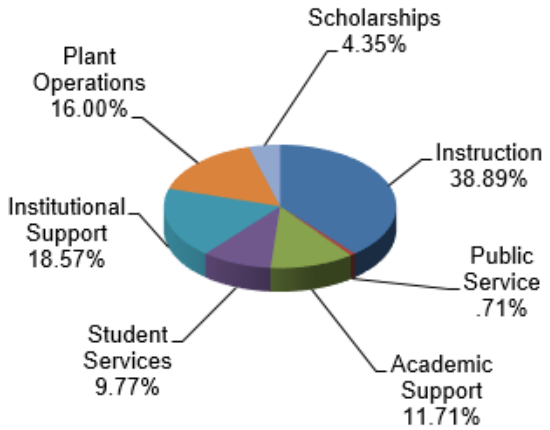
LARAMIE COUNTY COMMUNITY COLLEGE

FY2017-2018 EXPENDITURES BY PROGRAM



ITEM	ESTIMATED 2017-2018 ACTUALS	PERCENT OF BUDGET
Expenditures by Program		
Instruction	$ 16,776,507	39.41%
Public Service	313,608	0.74%
Academic Support	5,198,369	12.21%
Total Instructional Programs	$ 22,288,484	52.36%
Student Services	$ 4,349,653	10.22%
Institutional Support	7,999,829	18.79%
Plant Operations	5,926,196	13.92%
Scholarships	2,001,643	4.71%
Total Expenditures by Program	**$ 42,565,807**	**100.00%**

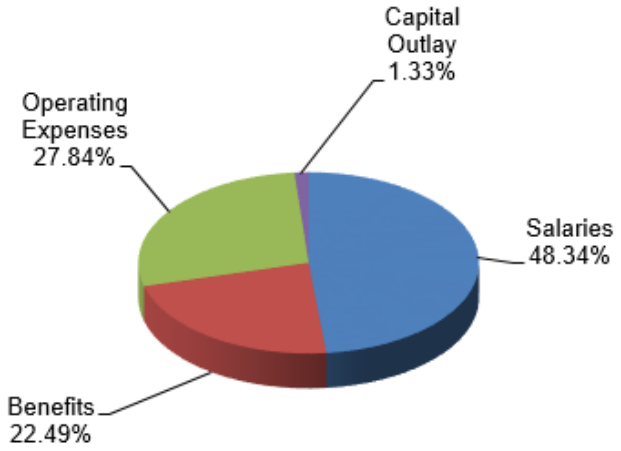
FY2018-2019 EXPENDITURES BY PROGRAM



ITEM	APPROVED 2018-2019 BUDGET	PERCENT OF BUDGET
Expenditures by Program		
Instruction	$ 18,133,449	38.89%
Public Service	331,616	0.71%
Academic Support	5,458,464	11.71%
Total Instructional Programs	$ 23,923,529	51.31%
Student Services	$ 4,555,065	9.77%
Institutional Support	8,660,159	18.57%
Plant Operations	7,461,296	16.00%
Scholarships	2,031,409	4.35%
Total Expenditures by Program	**$ 46,631,458**	**100.00%**

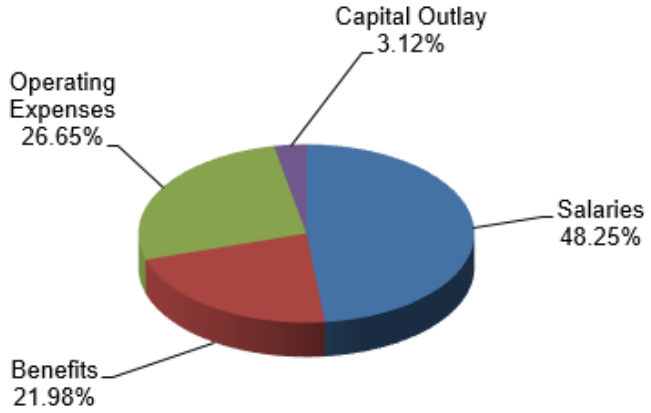
LARAMIE COUNTY COMMUNITY COLLEGE

FY2017-2018 EXPENDITURES BY SERIES



ITEM	ESTIMATED 2017-2018 ACTUALS	PERCENT OF BUDGET
Expenditures by Series		
Salaries	$ 20,574,997	48.34%
Benefits	9,570,969	22.49%
Operating Expenses	11,850,211	27.84%
Capital Outlay	569,629	1.33%
Total Expenditures by Series	**$ 42,565,807**	**100.00%**

FY2018-2019 EXPENDITURES BY SERIES



ITEM	APPROVED 2018-2019 BUDGET	PERCENT OF BUDGET
Expenditures by Series		
Salaries	$ 22,499,836	48.25%
Benefits	10,250,779	21.98%
Operating Expenses	12,427,974	26.65%
Capital Outlay	1,452,869	3.12%
Total Expenditures by Series	**$ 46,631,458**	**100.00%**

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

College:	Laramie County Community College	Actual 2016-2017	Estimated Actuals 2017-2018	Tentative 2018-2019	Approved 2018-2019
Revenue	Tuition and Fees	10,481,609	10,014,576	10,216,091	10,216,091
	State Appropriations	24,198,110	24,636,994	25,435,234	25,435,234
	Local Appropriations	8,478,941	8,596,482	8,627,341	8,627,341
	Federal Grants and Contracts	12,508,751	10,181,962	14,341,728	14,341,728
	State Grants and Contracts	1,758,522	1,659,624	2,583,781	2,583,781
	Local Grants and Contracts	58,788	49,510	65,000	65,000
	Private Gifts/Grants/Contracts	0	3,274	42,000	42,000
	Endowment Income	0	0	0	0
	Sales & Services/Educ Act.	0	0	0	0
	Sales & Services/Aux Enter	3,513,733	3,812,906	3,578,120	3,578,120
	Other Sources	106,138	191,093	82,996	82,996
	Total Revenue	61,104,592	59,146,422	64,972,291	64,972,291
Other Funding Sources	Carryover	0	0	2,427,556	2,427,556
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	0	0	2,427,556	2,427,556
Total Current Funds Revenue and Other		61,104,592	59,146,422	67,399,847	67,399,847
Expenditures by Program	Instruction	18,799,119	18,096,840	20,828,449	20,828,449
	Research	0	0	0	0
	Public Service	482,036	356,244	413,616	413,616
	Academic Support	5,955,344	5,922,336	6,436,030	6,436,030
	Student Services	4,269,361	4,365,016	4,639,065	4,639,065
	Institutional Support	8,269,184	7,999,829	8,660,159	8,660,159
	Operations and Maint/Plant	6,088,884	5,926,196	7,461,296	7,461,296
	Scholarships & Fellowships	13,988,782	12,725,388	15,225,352	15,225,352
	Total Expenditures	57,852,709	55,391,849	63,663,967	63,663,967
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Expenditures	3,315,366	3,467,844	3,735,880	3,735,880
	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Expenditures & Transfers	3,315,366	3,467,844	3,735,880	3,735,880
Total Current Funds Exp & Transfers		61,168,076	58,859,693	67,399,847	67,399,847
Expenditures by Series	Salaries	23,438,551	22,412,209	25,084,147	25,084,147
	Benefits	9,889,536	10,085,311	10,934,866	10,934,866
	Operating Expenses	26,867,564	25,617,094	29,717,965	29,717,965
	Capital Outlay	972,424	745,079	1,662,869	1,662,869
	Total Expenditures	61,168,076	58,859,693	67,399,847	67,399,847
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Current Funds Exp & Transfers		61,168,076	58,859,693	67,399,847	67,399,847
Net Increase (Decrease)		(63,484)	286,729	0	0

WCCC Form 213 (Reviewed Feb 2013) Date Prepared: 07/11/18

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

College:	Laramie County Community College	Actual 2016-2017	Estimated Actuals 2017-2018	Tentative 2018-2019	Approved 2018-2019
Revenue					
Tuition, Fees	Credit Tuition, In-State	3,527,512	3,544,771	3,571,877	3,571,877
	Credit Tuition, Out-of-District	1,694,551	1,643,595	1,722,999	1,722,999
	Credit Tuition, Out-State	492,685	439,729	468,579	468,579
	Credit Tuition, WUE	1,088,764	1,160,486	1,190,431	1,190,431
	Continuing Education Tuition	520,910	474,384	500,000	500,000
	Community Services Tuition	221,907	210,131	205,000	205,000
	Student Fees	1,896,033	1,768,462	1,777,396	1,777,396
	Course Fees	799,246	773,018	779,809	779,809
	Other Fees	240,000	0	0	0
State Appropriations	State Aid Appropriation	18,622,518	19,607,113	19,595,955	19,595,955
	Supplemental Appropriation	5,575,592	5,029,881	5,839,279	5,839,279
	Other State Revenue	0	0	0	0
Local Appropriations	Mill Levy, Four-Mill	5,567,485	5,747,684	5,653,838	5,653,838
	Mill Levy, Optional	1,391,871	1,436,921	1,457,788	1,457,788
	Motor Vehicle Fees	1,511,935	1,411,877	1,515,715	1,515,715
	Other Local Revenue	7,650	0	0	0
Federal Grants and Contracts		12,508,751	10,181,962	14,341,728	14,341,728
State Grants and Contracts		1,758,522	1,659,624	2,583,781	2,583,781
Local Grants and Contracts BOCES/BOCHES		58,788	49,510	65,000	65,000
Private Grants/Gifts/Contracts		0	3,274	42,000	42,000
Endowment Income	Unrestricted	0	0	0	0
	Restricted	0	0	0	0
	Other Income	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
Sales/Service Auxiliary Enterprises	Student Center	0	0	0	0
	Food Service	744,171	783,919	915,524	915,524
	Residence Halls	1,216,040	1,347,045	1,324,313	1,324,313
	Bookstores	107,184	106,680	107,000	107,000
	Copy Centers	28,191	23,189	40,000	40,000
	Motor Pool	0	0	0	0
	Early Childhood Center	860,812	915,956	872,644	872,644
	Other	557,334	636,117	318,639	318,639
Other Sources	Gate Receipts	0	0	0	0
	Investment Income	9,931	26,405	50,000	50,000
	Miscellaneous Deposits	96,207	164,689	32,996	32,996
Total Revenue		61,104,592	59,146,422	64,972,291	64,972,291
Other Funding Sources	Carryover	0	0	2,427,556	2,427,556
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		0	0	2,427,556	2,427,556
Total Current Funds Revenue and Other		61,104,592	59,146,422	67,399,847	67,399,847

WCCC Form 214 (Reviewed Feb 2013) Date Prepared: 07/11/18

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

College:	Laramie County Community College	Actual 2016-2017	Estimated Actuals 2017-2018	Tentative 2018-2019	Approved 2018-2019
Expenditures by Program					
Instruction All Other	Salaries	10,174,539	9,564,557	11,276,433	11,276,433
	Benefits	4,381,630	4,400,541	4,751,081	4,751,081
	Operating Expenses	2,768,445	2,776,955	3,365,707	3,365,707
	Capital Outlay	288,573	278,264	338,950	338,950
	Total Expenditures	17,613,188	17,020,316	19,732,171	19,732,171
Instruction Continuing Education	Salaries	223,985	279,621	313,377	313,377
	Benefits	24,904	47,308	41,870	41,870
	Operating Expenses	146,097	144,396	144,753	144,753
	Capital Outlay	0	0	0	0
	Total Expenditures	394,986	471,325	500,000	500,000
Instruction ABE, GED, ESL	Salaries	600,124	448,254	440,667	440,667
	Benefits	129,924	103,613	101,811	101,811
	Operating Expenses	60,897	53,332	53,800	53,800
	Capital Outlay	0	0	0	0
	Total Expenditures	790,945	605,199	596,278	596,278
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	23,594	22,934	30,000	30,000
	Benefits	4,639	3,636	7,000	7,000
	Operating Expenses	15,063	16,066	45,000	45,000
	Capital Outlay	0	0	0	0
	Total Expenditures	43,296	42,636	82,000	82,000
Public Service Community Service	Salaries	279,727	197,555	190,637	190,637
	Benefits	85,303	50,245	48,540	48,540
	Operating Expenses	73,710	65,809	92,439	92,439
	Capital Outlay	0	0	0	0
	Total Expenditures	438,740	313,608	331,616	331,616
Academic Support	Salaries	3,169,070	3,107,884	3,314,552	3,314,552
	Benefits	1,343,573	1,404,140	1,512,993	1,512,993
	Operating Expenses	1,413,350	1,410,312	1,608,485	1,608,485
	Capital Outlay	29,351	0	0	0
	Total Expenditures	5,955,344	5,922,336	6,436,030	6,436,030
Student Services	Salaries	2,400,734	2,381,453	2,580,160	2,580,160
	Benefits	1,066,070	1,144,128	1,293,445	1,293,445
	Operating Expenses	802,557	837,436	765,460	765,460
	Capital Outlay	0	2,000	0	0
	Total Expenditures	4,269,361	4,365,016	4,639,065	4,639,065
Institutional Support	Salaries	3,822,887	3,694,604	3,999,396	3,999,396
	Benefits	1,745,218	1,755,988	1,901,933	1,901,933
	Operating Expenses	2,701,078	2,534,995	2,621,830	2,621,830
	Capital Outlay	0	14,242	137,000	137,000
	Total Expenditures	8,269,184	7,999,829	8,660,159	8,660,159

WYOMING COMMUNITY COLLEGE SYSTEM					
Operation/ Maintenance Plant	Salaries	1,832,045	1,765,762	1,914,614	1,914,614
	Benefits	922,528	985,147	1,063,106	1,063,106
	Operating Expenses	2,735,368	2,724,713	3,296,657	3,296,657
	Capital Outlay	598,943	450,574	1,186,919	1,186,919
	Total Expenditures	6,088,884	5,926,196	7,461,296	7,461,296
Scholarships and Fellowships	Salaries	47,498	71,250	82,727	82,727
	Benefits	0	0	0	0
	Operating Expenses	13,941,284	12,654,138	15,142,625	15,142,625
	Capital Outlay	0	0	0	0
	Total Expenditures	13,988,782	12,725,388	15,225,352	15,225,352
Total Expenditures		57,852,709	55,391,849	63,663,967	63,663,967
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Salaries	864,346	878,336	941,584	941,584
	Benefits	185,749	190,567	213,087	213,087
	Operating Expenses	2,209,714	2,398,941	2,581,209	2,581,209
	Capital Outlay	55,557	0	0	0
	Total Expenditures	3,315,366	3,467,844	3,735,880	3,735,880
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Current Funds Expenditures and Transfers		61,168,076	58,859,693	67,399,847	67,399,847

WCCC Form 215 (Reviewed Feb 2013) Date Prepared: 07/11/18

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

College:	Laramie County Community College	Actual 2016-2017	Estimated Actuals 2017-2018	Tentative 2018-2019	Approved 2018-2019
Revenue	Tuition and Fees	10,481,609	10,014,576	10,216,091	10,216,091
	State Appropriations	24,198,110	24,636,994	25,435,234	25,435,234
	Local Appropriations	6,777,033	6,877,186	6,863,386	6,863,386
	Sales & Services/Educ Act.	0	0	0	0
	Other Sources	106,138	191,093	82,996	82,996
	Total Revenue	41,562,891	41,719,849	42,597,707	42,597,707
Other Funding Sources	Carryover	0	0	1,219,310	1,219,310
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	0	0	1,219,310	1,219,310
Total Operating Fund Revenue and Other		41,562,891	41,719,849	43,817,017	43,817,017
Expenditures by Program	Instruction	17,256,011	16,676,117	17,993,159	17,993,159
	Research	0	0	0	0
	Public Service	432,711	304,562	319,051	319,051
	Academic Support	4,617,502	5,040,069	4,788,849	4,788,849
	Student Services	4,223,163	4,333,938	4,550,065	4,550,065
	Institutional Support	7,969,037	7,684,116	8,403,659	8,403,659
	Operations and Maint/Plant	5,489,137	5,380,573	5,730,825	5,730,825
	Scholarships & Fellowships	1,745,430	2,000,461	2,031,409	2,031,409
	Total Expenditures	41,732,992	41,419,836	43,817,017	43,817,017
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		41,732,992	41,419,836	43,817,017	43,817,017
Expenditures by Series	Salaries	21,354,903	20,540,200	22,140,821	22,140,821
	Benefits	9,278,697	9,563,579	10,073,172	10,073,172
	Operating Expenses	11,014,955	11,179,502	11,129,641	11,129,641
	Capital Outlay	84,437	136,555	473,383	473,383
	Total Expenditures	41,732,992	41,419,836	43,817,017	43,817,017
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		41,732,992	41,419,836	43,817,017	43,817,017
Net Increase (Decrease)		(170,101)	300,013	0	0

WCCC Form 216 (Reviewed Feb 2013) Date Prepared: 07/11/18

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

College:	Laramie County Community College	Actual 2016-2017	Estimated Actuals 2017-2018	Tentative 2018-2019	Approved 2018-2019
Revenue					
Tuition, Fees	Credit Tuition, In-State	3,527,512	3,544,771	3,571,877	3,571,877
	Credit Tuition, Out-of-District	1,694,551	1,643,595	1,722,999	1,722,999
	Credit Tuition, Out-State	492,685	439,729	468,579	468,579
	Credit Tuition, WUE	1,088,764	1,160,486	1,190,431	1,190,431
	Continuing Education Tuition	520,910	474,384	500,000	500,000
	Community Services Tuition	221,907	210,131	205,000	205,000
	Student Fees	1,896,033	1,768,462	1,777,396	1,777,396
	Course Fees	799,246	773,018	779,809	779,809
	Other Fees	240,000	0	0	0
State Appropriations	State Aid Appropriation	18,622,518	19,607,113	19,595,955	19,595,955
	Supplemental Appropriation	5,575,592	5,029,881	5,839,279	5,839,279
	Other State Revenue	0	0	0	0
Local Appropriations	Mill Levy, Four-Mill	5,567,485	5,747,684	5,653,838	5,653,838
	Motor Vehicle Fees	1,209,548	1,129,501	1,209,548	1,209,548
	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	9,931	26,405	50,000	50,000
	Miscellaneous Deposits	96,207	164,689	32,996	32,996
Total Revenue		41,562,891	41,719,849	42,597,707	42,597,707
Other Funding Sources	Carryover	0	0	1,219,310	1,219,310
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		0	0	1,219,310	1,219,310
Total Operating Fund Revenue and Other		41,562,891	41,719,849	43,817,017	43,817,017

WCCC Form 217 (Reviewed Feb 2013) Date Prepared: 07/11/18

College:	Laramie County Community College	Actual 2016-2017	Estimated Actuals 2017-2018	Tentative 2018-2019	Approved 2018-2019
Expenditures by Program					
Instruction All Other	Salaries	9,797,417	9,261,848	10,393,662	10,393,662
	Benefits	4,236,531	4,271,504	4,504,965	4,504,965
	Operating Expenses	2,275,415	2,333,251	2,297,304	2,297,304
	Capital Outlay	82,843	102,814	75,950	75,950
	Total Expenditures	16,392,206	15,969,417	17,271,881	17,271,881
Instruction Continuing Education	Salaries	223,985	279,621	313,377	313,377
	Benefits	24,904	47,308	41,870	41,870
	Operating Expenses	146,097	144,396	144,753	144,753
	Capital Outlay	0	0	0	0
	Total Expenditures	394,986	471,325	500,000	500,000
Instruction ABE, GED, ESL	Salaries	364,293	178,303	165,667	165,667
	Benefits	94,911	53,761	51,811	51,811
	Operating Expenses	9,615	3,311	3,800	3,800
	Capital Outlay	0	0	0	0
	Total Expenditures	468,819	235,376	221,278	221,278
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	275,100	190,555	180,637	180,637
	Benefits	84,949	49,168	47,775	47,775
	Operating Expenses	72,663	64,839	90,639	90,639
	Capital Outlay	0	0	0	0
	Total Expenditures	432,711	304,562	319,051	319,051
Academic Support	Salaries	2,660,222	2,794,457	2,633,308	2,633,308
	Benefits	1,105,252	1,257,065	1,172,267	1,172,267
	Operating Expenses	852,028	988,547	983,274	983,274
	Capital Outlay	0	0	0	0
	Total Expenditures	4,617,502	5,040,069	4,788,849	4,788,849
Student Services	Salaries	2,378,954	2,375,049	2,540,160	2,540,160
	Benefits	1,064,403	1,143,638	1,289,445	1,289,445
	Operating Expenses	779,805	813,251	720,460	720,460
	Capital Outlay	0	2,000	0	0
	Total Expenditures	4,223,163	4,333,938	4,550,065	4,550,065
Institutional Support	Salaries	3,822,887	3,694,604	3,999,396	3,999,396
	Benefits	1,745,218	1,755,988	1,901,933	1,901,933
	Operating Expenses	2,400,932	2,219,282	2,502,330	2,502,330
	Capital Outlay	0	14,242	0	0
	Total Expenditures	7,969,037	7,684,116	8,403,659	8,403,659

WYOMING COMMUNITY COLLEGE SYSTEM					
Operation/ Maintenance Plant	Salaries	1,832,045	1,765,762	1,914,614	1,914,614
	Benefits	922,528	985,147	1,063,106	1,063,106
	Operating Expenses	2,732,971	2,612,164	2,355,672	2,355,672
	Capital Outlay	1,594	17,500	397,433	397,433
	Total Expenditures	5,489,137	5,380,573	5,730,825	5,730,825
Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	1,745,430	2,000,461	2,031,409	2,031,409
	Capital Outlay	0	0	0	0
	Total Expenditures	1,745,430	2,000,461	2,031,409	2,031,409
Total Expenditures		41,732,992	41,419,836	43,817,017	43,817,017
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Operating Fund Exp. and Transfers		41,732,992	41,419,836	43,817,017	43,817,017

WCCC Form 218 (Reviewed Feb 2013) Date Prepared: 07/11/18

WYOMING COMMUNITY COLLEGE SYSTEM **Budget Detail - Auxiliary Fund Summary**

College:	Laramie County Community College	Actual 2016-2017	Estimated Actuals 2017-2018	Tentative 2018-2019	Approved 2018-2019
Revenue	Sales & Services/Auxiliary Enterprises	3,513,733	3,812,906	3,578,120	3,578,120
Student Fees	Other Sources	0	0	0	0
	Total Revenue	3,513,733	3,812,906	3,578,120	3,578,120
Other Funding	Carryover	0	0	157,760	157,760
Sources	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	0	0	157,760	157,760
Total Auxiliary Revenue and Other		3,513,733	3,812,906	3,735,880	3,735,880
Expenditures	Auxiliary Enterprises, Student	2,943,371	2,923,827	3,417,241	3,417,241
by Program	Auxiliary Enterprises, Faculty/Staff	371,995	544,017	318,639	318,639
	Total Expenditures	3,315,366	3,467,844	3,735,880	3,735,880
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		3,315,366	3,467,844	3,735,880	3,735,880
Expenditures	Salaries	864,346	878,336	941,584	941,584
by Series	Benefits	185,749	190,567	213,087	213,087
	Operating Expenses	2,209,714	2,398,941	2,581,209	2,581,209
	Capital Outlay	55,557	0	0	0
	Total Expenditures	3,315,366	3,467,844	3,735,880	3,735,880
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		3,315,366	3,467,844	3,735,880	3,735,880
Net Increase (Decrease)		198,367	345,062	0	0

WCCC Form 216b (Reviewed Feb 2013) Date Prepared: 07/11/18

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

College:	Laramie County Community College	Actual 2016-2017	Estimated Actuals 2017-2018	Tentative 2018-2019	Approved 2018-2019
Revenue					
Sales/Service	Student Center	0	0	0	0
	Food Service	744,171	783,919	915,524	915,524
	Residence Halls	1,216,040	1,347,045	1,324,313	1,324,313
	Bookstores	107,184	106,680	107,000	107,000
	Copy Center	28,191	23,189	40,000	40,000
	Motor Pool	0	0	0	0
	Early Childhood Center	860,812	915,956	872,644	872,644
	Other	557,334	636,117	318,639	318,639
Other Sources	Gate Receipts	0	0	0	0
	Investment Income	0	0	0	0
	Miscellaneous Deposits	0	0	0	0
Total Revenue		3,513,733	3,812,906	3,578,120	3,578,120
Other Funding Sources	Carryover	0	0	157,760	157,760
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		0	0	157,760	157,760
Total Auxiliary Fund Revenue and Other		3,513,733	3,812,906	3,735,880	3,735,880

WCCC Form 217b (Reviewed Feb 2013) Date Prepared: 07/11/18

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

College:	Laramie County Community College	Actual 2016-2017	Estimated Actuals 2017-2018	Tentative 2018-2019	Approved 2018-2019
Expenditures by Program					
Student Student Center	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Student Food Service	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	669,327	704,709	915,524	915,524
	Capital Outlay	22,110	0	0	0
	Total Expenditures	691,437	704,709	915,524	915,524
Student Bookstore	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	107,982	17,854	264,760	264,760
	Capital Outlay	0	0	0	0
	Total Expenditures	107,982	17,854	264,760	264,760
Student Housing	Salaries	202,809	148,226	188,374	188,374
	Benefits	42,643	32,759	42,287	42,287
	Operating Expenses	1,058,370	1,182,099	1,093,652	1,093,652
	Capital Outlay	27,887	0	0	0
	Total Expenditures	1,331,709	1,363,084	1,324,313	1,324,313
Student Early Childhood Center	Salaries	625,761	624,249	660,761	660,761
	Benefits	136,301	135,254	149,570	149,570
	Operating Expenses	34,837	45,609	62,313	62,313
	Capital Outlay	0	0	0	0
	Total Expenditures	796,899	805,112	872,644	872,644
Faculty/Staff Copy Center	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	15,344	33,069	40,000	40,000
	Capital Outlay	0	0	0	0
	Total Expenditures	15,344	33,069	40,000	40,000
Faculty/Staff Motor Pool	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
Faculty/Staff Other	Salaries	35,776	105,861	92,449	92,449
	Benefits	6,805	22,554	21,230	21,230
	Operating Expenses	323,855	415,602	204,960	204,960
	Capital Outlay	5,559	0	0	0
	Total Expenditures	371,995	544,017	318,639	318,639
Total Expenditures		3,315,366	3,467,844	3,735,880	3,735,880
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Auxiliary Fund Exp. and Transfers		3,315,366	3,467,844	3,735,880	3,735,880

WCCC Form 218b (Reviewed Feb 2013) Date Prepared: 07/11/18

WYOMING COMMUNITY COLLEGE SYSTEM **Budget Detail - One Mill Fund Summary**

College:	Laramie County Community College	Actual 2016-2017	Estimated Actuals 2017-2018	Tentative 2018-2019	Approved 2018-2019
Revenue	Local Appropriations	1,701,908	1,719,296	1,763,955	1,763,955
	Other Sources	0	0	0	0
	Total Revenue	1,701,908	1,719,296	1,763,955	1,763,955
Other Funding	Carryover	0	0	1,050,486	1,050,486
Sources	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	0	0	1,050,486	1,050,486
Total One-Mill Revenue and Other		1,701,908	1,719,296	2,814,441	2,814,441
Expenditures	Instruction	77,076	100,390	140,290	140,290
by Program	Research	0	0	0	0
	Public Service	6,029	9,046	12,565	12,565
	Academic Support	530,261	158,300	669,615	669,615
	Student Services	4,008	15,715	5,000	5,000
	Institutional Support	300,147	315,713	256,500	256,500
	Operations and Maint/Plant	599,746	545,623	1,730,471	1,730,471
	Scholarships & Fellowships	66,260	1,182	0	0
	Total Expenditures	1,583,528	1,145,970	2,814,441	2,814,441
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		1,583,528	1,145,970	2,814,441	2,814,441
Expenditures	Salaries	251,689	34,797	359,015	359,015
by Series	Benefits	118,055	7,390	177,607	177,607
	Operating Expenses	593,484	670,709	1,298,333	1,298,333
	Capital Outlay	620,300	433,074	979,486	979,486
	Total Expenditures	1,583,528	1,145,970	2,814,441	2,814,441
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		1,583,528	1,145,970	2,814,441	2,814,441
Net Increase (Decrease)		118,381	573,326	0	0

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

College:	Laramie County Community College	Actual 2016-2017	Estimated Actuals 2017-2018	Tentative 2018-2019	Approved 2018-2019
Revenue					
Local	Mill levy	1,391,871	1,436,921	1,457,788	1,457,788
Appropriations	Optional Mill	0	0	0	0
	Motor Vehicle Fees	302,387	282,375	306,167	306,167
	Other Local Revenue	7,650	0	0	0
Other Sources	Investment Income	0	0	0	0
Total Revenue		1,701,908	1,719,296	1,763,955	1,763,955
Other Funding	Carryover	0	0	1,050,486	1,050,486
Sources	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		0	0	1,050,486	1,050,486
Total One-Mill Revenue and Other		1,701,908	1,719,296	2,814,441	2,814,441

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

College:	Laramie County Community College	Actual 2016-2017	Estimated Actuals 2017-2018	Tentative 2018-2019	Approved 2018-2019
Expenditures by Program					
Instruction All Other	Salaries	46,133	27,797	57,771	57,771
	Benefits	7,235	6,314	11,116	11,116
	Operating Expenses	23,708	66,279	18,403	18,403
	Capital Outlay	0	0	53,000	53,000
	Total Expenditures	77,076	100,390	140,290	140,290
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	4,628	7,000	10,000	10,000
	Benefits	354	1,076	765	765
	Operating Expenses	1,047	970	1,800	1,800
	Capital Outlay	0	0	0	0
	Total Expenditures	6,029	9,046	12,565	12,565
Academic Support	Salaries	200,929	0	291,244	291,244
	Benefits	110,465	0	165,726	165,726
	Operating Expenses	195,917	158,300	212,645	212,645
	Capital Outlay	22,950	0	0	0
	Total Expenditures	530,261	158,300	669,615	669,615
Student Services	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	4,008	15,715	5,000	5,000
	Capital Outlay	0	0	0	0
	Total Expenditures	4,008	15,715	5,000	5,000
Institutional Support	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	300,147	315,713	119,500	119,500
	Capital Outlay	0	0	137,000	137,000
	Total Expenditures	300,147	315,713	256,500	256,500

WYOMING COMMUNITY COLLEGE SYSTEM					
Operation/	Salaries	0	0	0	0
Maintenance	Benefits	0	0	0	0
Plant	Operating Expenses	2,397	112,549	940,985	940,985
	Capital Outlay	597,349	433,074	789,486	789,486
	Total Expenditures	599,746	545,623	1,730,471	1,730,471
Scholarships	Salaries	0	0	0	0
and	Benefits	0	0	0	0
Fellowships	Operating Expenses	66,260	1,182	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	66,260	1,182	0	0
Total Expenditures		1,583,528	1,145,970	2,814,441	2,814,441
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total One-Mill Expenditures and Transfers		1,583,528	1,145,970	2,814,441	2,814,441

WCCC Form 218c (Reviewed Feb 2013) Date Prepared: 07/11/18

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

College:	Laramie County Community College	Actual 2016-2017	Estimated Actuals 2017-2018	Tentative 2018-2019	Approved 2018-2019
Revenue	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	12,508,751	10,181,962	14,341,728	14,341,728
	State Grants and Contracts	1,758,522	1,659,624	2,583,781	2,583,781
	Local Grants and Contracts	58,788	49,510	65,000	65,000
	Private Gifts/Grants/Contracts	0	3,274	42,000	42,000
	Total Revenue	14,326,060	11,894,371	17,032,509	17,032,509
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		14,326,060	11,894,371	17,032,509	17,032,509
Expenditures by Program	Instruction	1,466,032	1,320,332	2,695,000	2,695,000
	Research	0	0	0	0
	Public Service	43,296	42,636	82,000	82,000
	Academic Support	807,581	723,966	977,566	977,566
	Student Services	42,190	15,363	84,000	84,000
	Institutional Support	0	0	0	0
	Operations and Maint/Plant	0	0	0	0
	Scholarships & Fellowships	12,177,091	10,723,745	13,193,943	13,193,943
	Total Expenditures	14,536,190	12,826,043	17,032,509	17,032,509
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		14,536,190	12,826,043	17,032,509	17,032,509
Expenditures by Series	Salaries	967,612	958,876	1,642,727	1,642,727
	Benefits	307,036	323,775	471,000	471,000
	Operating Expenses	13,049,410	11,367,942	14,708,782	14,708,782
	Capital Outlay	212,131	175,450	210,000	210,000
	Total Expenditures	14,536,190	12,826,043	17,032,509	17,032,509
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		14,536,190	12,826,043	17,032,509	17,032,509
Net Increase (Decrease)		(210,130)	(931,672)	0	0

WCCC Form 216e (Reviewed Feb 2013) Date Prepared: 07/11/18

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

College:	Laramie County Community College	Actual 2016-2017	Estimated Actuals 2017-2018	Tentative 2018-2019	Approved 2018-2019
Revenue					
	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	12,508,751	10,181,962	14,341,728	14,341,728
	State Grants and Contracts	1,758,522	1,659,624	2,583,781	2,583,781
	Local Grants and Contracts	58,788	49,510	65,000	65,000
	Private Gift/Grants/Contracts	0	3,274	42,000	42,000
Total Revenue		14,326,060	11,894,371	17,032,509	17,032,509
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		14,326,060	11,894,371	17,032,509	17,032,509

WCCC Form 217e (Reviewed Feb 2013) Date Prepared: 07/11/18

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

College:	Laramie County Community College	Actual 2016-2017	Estimated Actuals 2017-2018	Tentative 2018-2019	Approved 2018-2019
Expenditures by Program					
Instruction All Other	Salaries	330,990	274,912	825,000	825,000
	Benefits	137,864	122,723	235,000	235,000
	Operating Expenses	469,322	377,425	1,050,000	1,050,000
	Capital Outlay	205,730	175,450	210,000	210,000
	Total Expenditures	1,143,906	950,509	2,320,000	2,320,000
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	235,831	269,950	275,000	275,000
	Benefits	35,013	49,852	50,000	50,000
	Operating Expenses	51,282	50,021	50,000	50,000
	Capital Outlay	0	0	0	0
	Total Expenditures	322,126	369,823	375,000	375,000
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	23,594	22,934	30,000	30,000
	Benefits	4,639	3,636	7,000	7,000
	Operating Expenses	15,063	16,066	45,000	45,000
	Capital Outlay	0	0	0	0
	Total Expenditures	43,296	42,636	82,000	82,000
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	307,919	313,427	390,000	390,000
	Benefits	127,855	147,075	175,000	175,000
	Operating Expenses	365,406	263,464	412,566	412,566
	Capital Outlay	6,401	0	0	0
	Total Expenditures	807,581	723,966	977,566	977,566
Student Services	Salaries	21,780	6,404	40,000	40,000
	Benefits	1,666	490	4,000	4,000
	Operating Expenses	18,744	8,470	40,000	40,000
	Capital Outlay	0	0	0	0
	Total Expenditures	42,190	15,363	84,000	84,000
Institutional Support	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0

WYOMING COMMUNITY COLLEGE SYSTEM					
Operation/	Salaries	0	0	0	0
Maintenance	Benefits	0	0	0	0
Plant	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Scholarships	Salaries	47,498	71,250	82,727	82,727
and	Benefits	0	0	0	0
Fellowships	Operating Expenses	12,129,593	10,652,495	13,111,216	13,111,216
	Capital Outlay	0	0	0	0
	Total Expenditures	12,177,091	10,723,745	13,193,943	13,193,943
Total Expenditures		14,536,190	12,826,043	17,032,509	17,032,509
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary	Salaries	0	0	0	0
Enterprises	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.		14,536,190	12,826,043	17,032,509	17,032,509

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

College:	Laramie County Community College	Actual 2016-2017	Estimated Actuals 2017-2018	Tentative 2018-2019	Approved 2018-2019
Revenue	State Matching Funds	122,817	92,657	0	0
	Investment Income	1,523,346	1,394,552	500,000	500,000
	Private Gifts/Grants/Contracts	0	0	0	0
	Other	0	0	0	0
	Total Revenue	1,646,163	1,487,209	500,000	500,000
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		1,646,163	1,487,209	500,000	500,000
Expenditures by Program	Instruction	0	0	0	0
	Research	0	0	0	0
	Public Service	0	0	0	0
	Academic Support	0	0	0	0
	Student Services	0	0	0	0
	Institutional Support	0	0	0	0
	Operations & Maint/Plant	0	0	0	0
	Scholarships & Fellowships	428,568	461,776	500,000	500,000
	Total Expenditures	428,568	461,776	500,000	500,000
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 and Transfers	0	0	0	0
Total Endowment Exp. & Tfrs. by Program		428,568	461,776	500,000	500,000
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	428,568	461,776	500,000	500,000
	Capital Outlay	0	0	0	0
	Total Expenditures	428,568	461,776	500,000	500,000
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Endowment Exp. & Tfrs. by Series		428,568	461,776	500,000	500,000
Net Increase (Decrease)		1,217,595	1,025,433	0	0

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

College:	Laramie County Community College	Actual 2016-2017	Estimated Actuals 2017-2018	Tentative 2018-2019	Approved 2018-2019
Revenue	State Appropriation-Match	122,817	92,657	0	0
	Investment Income	1,523,346	1,394,552	500,000	500,000
	Gifts	0	0	0	0
	Other	0	0	0	0
Total Revenue		1,646,163	1,487,209	500,000	500,000
Other Funding	Carryover	0	0	0	0
Sources	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		0	0	0	0
Total Endowment Revenue and Other		1,646,163	1,487,209	500,000	500,000

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

College:	Laramie County Community College	Actual 2016-2017	Estimated Actuals 2017-2018	Tentative 2018-2019	Approved 2018-2019
Expenditures by Program					
Instruction All Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction Continuing Education	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction ABE, GED, ESL	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service All Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service Community Service	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Academic Support	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Student Services	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Institutional Support	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0

WYOMING COMMUNITY COLLEGE SYSTEM					
Operation/	Salaries	0	0	0	0
Maintenance	Benefits	0	0	0	0
Plant	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Scholarships	Salaries	0	0	0	0
and	Benefits	0	0	0	0
Fellowships	Operating Expenses	428,568	461,776	500,000	500,000
	Capital Outlay	0	0	0	0
	Total Expenditures	428,568	461,776	500,000	500,000
Total Expenditures		428,568	461,776	500,000	500,000
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary	Salaries	0	0	0	0
Enterprises	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Endowment Exp. and Tfrs.		428,568	461,776	500,000	500,000

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

College:	Laramie County Community College	Actual 2016-2017	Estimated Actuals 2017-2018	Tentative 2018-2019	Approved 2018-2019
Revenue	Student Fees	781,102	698,610	560,000	560,000
	Debt Service	0	0	0	0
	State Appropriations	1,773,044	1,436,264	4,805,177	4,805,177
	Federal Appropriations	0	0	0	0
	Tax Revenue	2,218,137	2,187,964	2,075,313	2,075,313
	Interest Income	85,415	0	0	0
	Other/Gifts	0	0	2,500,000	2,500,000
	Total Revenue	4,857,698	4,322,838	9,940,490	9,940,490
Other Funding Sources	Carryover	11,935,627	0	1,403,706	1,403,706
	Borrowing-External Agencies	0	0	0	0
	Transfers	0	0	0	0
	Total Other	11,935,627	0	1,403,706	1,403,706
Total Plant Funds Revenue and Other		16,793,325	4,322,838	11,344,196	11,344,196
Expenditures by Program	Land/Building Acquisition	0	0	0	0
	New Construction	10,536,289	850,834	0	0
	Remodeling/Renovation	4,761,044	1,135,156	8,708,883	8,708,883
	Debt Service	1,414,837	1,004,812	2,635,313	2,635,313
	Other	81,154	57,877	0	0
	Total Expenditures	16,793,324	3,048,679	11,344,196	11,344,196
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		16,793,324	3,048,679	11,344,196	11,344,196
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	6,224,435	2,143,495	11,344,196	11,344,196
	Capital Outlay	10,568,889	905,184	0	0
	Total Expenditures	16,793,324	3,048,679	11,344,196	11,344,196
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		16,793,324	3,048,679	11,344,196	11,344,196
Net Increase (Decrease)		0	1,274,158	(0)	(0)

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

College:	Laramie County Community College	Actual 2016-2017	Estimated Actuals 2017-2018	Tentative 2018-2019	Approved 2018-2019
Revenue					
	Student Fees	781,102	698,610	560,000	560,000
	Debt Service	0	0	0	0
	Federal Appropriations	0	0	0	0
	Local Appropriations	2,218,137	2,187,964	2,075,313	2,075,313
	Other investment Income	85,415	0	0	0
	Other/Gifts	0	0	2,500,000	2,500,000
State	Supplemental Appropriation	1,436,264	1,436,264	4,805,177	4,805,177
Appropriations	Contingency Reserve	336,780	0	0	0
	Interest Income	0	0	0	0
Total Revenue		4,857,698	4,322,838	9,940,490	9,940,490
Other Funding	Carryover	11,935,627	0	1,403,706	1,403,706
Sources	Borrowings-External Agencies	0	0	0	0
	Transfers	0	0	0	0
Total Other		11,935,627	0	1,403,706	1,403,706
Total Plant Funds Revenue and Other		16,793,325	4,322,838	11,344,196	11,344,196

WCCC Form 217f (Reviewed Feb 2013) Date Prepared: 07/11/18

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

College:	Laramie County Community College	Actual 2016-2017	Estimated Actuals 2017-2018	Tentative 2018-2019	Approved 2018-2019
Expenditures by Program					
Land/Bldg Acquisition	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
New Construction	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	10,536,289	850,834	0	0
	Total Expenditures	10,536,289	850,834	0	0
Remodeling/ Renovations	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	4,761,044	1,135,156	8,708,883	8,708,883
	Capital Outlay	0	0	0	0
	Total Expenditures	4,761,044	1,135,156	8,708,883	8,708,883
Debt Service	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	1,414,837	1,004,812	2,635,313	2,635,313
	Capital Outlay	0	0	0	0
	Total Expenditures	1,414,837	1,004,812	2,635,313	2,635,313
Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	48,554	3,526	0	0
	Capital Outlay	32,600	54,351	0	0
	Total Expenditures	81,154	57,877	0	0
Total Expenditures		16,793,324	3,048,679	11,344,196	11,344,196
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Plant Funds Exp. and Transfers		16,793,324	3,048,679	11,344,196	11,344,196

WCCC Form 218f (Reviewed Feb 2013) Date Prepared: 07/11/18

WYOMING COMMUNITY COLLEGE SYSTEM **Bond Issue Summary**

College: Laramie County Community College

Name of Issue	Issue Date	Date Due	Interest Rate	Amount of Issue	Balance Outstanding 07/01/18	Bond Retirement This Period	Interest Due This Period
GO Bond Series 2014	7/8/2014	6/1/2019	1.75%	25,000,000	2,075,313	1,400,000	675,313
Total Required				25,000,000	2,075,313	1,400,000	675,313

WCCC Form 224 (Reviewed Dec 2017) Date Prepared: 7/11/18

WYOMING COMMUNITY COLLEGE SYSTEM | **Bond Issue Balance Sheet and**

College: Laramie County Community College | **Statement of Cash Receipts and Disbursements**

Bond Issue Name: Laramie County Community College District, General Obligation State of Wyoming Bonds, Series 2014

Estimated as of June 30, 2018	Escrow Account	Debt Service	Total
Assets			
Cash on Hand	373,990	0	373,990
Investments	1,932,301	0	1,932,301
Total Assets	2,306,291	0	2,306,291
Liabilities			
Bond Payable	0	19,900,000	19,900,000
Fund Balance	0	-17,593,709	-17,593,709
Total Liabilities, Equity & Fund Balance	0	2,306,291	2,306,291

Anticipated Cash Receipts & Disbursements

For the Period Ending June 30, 2019

Receipts			
Revenue *(Tax receipts)*	2,047,882	0	2,047,882
Revenue (Interest and Gains on Repair Fund)	50,000	0	50,000
Total Receipts	2,097,882	0	2,097,882
Disbursements			
Bond Principal	1,400,000	0	1,400,000
Bond Interest	675,313	0	675,313
Total Disbursements	2,075,313	0	2,075,313
Increase (decrease) in Cash	22,569	0	22,569
Cash on Hand Beginning	373,990	0	373,990
Cash Balance	396,559	0	396,559
Tax Levy Required (mills)			1.23 mills

WCCC Form 225 (Reviewed Dec 2017) Date Prepared: 07/11/18

WYOMING COMMUNITY COLLEGE SYSTEM | **Statement of Borrowing Capacity**
College: Laramie County Community College | **As of July 1, 2018**

Assessed Valuation of College District for Budget Year (*Certified*)		1,664,944,741
Debt Limit: 4% of Assessed Valuation		66,597,790
Less: Bond Principal Outstanding, June 30, 2018	19,900,000	
Less: Cash Balance on Hand for Payment of Bond Principal	373,990	
Outstanding Bonds Minus Cash Balance		-19,526,010
Legal Debt Margin		47,071,780

WCCC Form 226 (Reviewed Dec 2017)

Date Prepared: 7/11/18