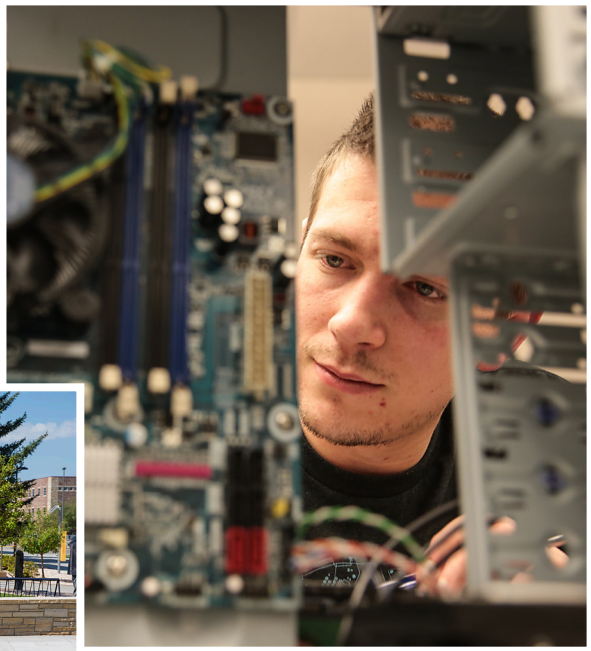
# Laramie County Community College



## District's Annual Budget

For Fiscal Year

Beginning July 1, 2019, and Ending June 30, 2020

*Adopted by the Board of Trustees on July 8, 2019*

# 2019-20 BUDGET
# TABLE OF CONTENTS

**INTRODUCTION**
- Budget Message ..... 1-4
- Notice of Public Hearing ..... 5
- Resolutions ..... 6-7
- LCCC Fund Budget Summary ..... 8

**CHARTS**
- Revenues ..... 9
- Expenditures by Program ..... 10
- Expenditures by Series ..... 11

**CURRENT FUNDS**
- Summary ..... 12
- Revenues ..... 13
- Expenditures ..... 14-15

**UNRESTRICTED OPERATING FUND**
- Summary ..... 16
- Revenue ..... 17
- Expenditures ..... 18-19

**AUXILIARY FUND**
- Summary ..... 20
- Revenue ..... 21
- Expenditures ..... 22

**ONE MILL FUND**
- Summary ..... 23
- Revenue ..... 24
- Expenditures ..... 25-26

**RESTRICTED FUNDS**
- Summary ..... 27
- Revenue ..... 28
- Expenditures ..... 29-30

**ENDOWMENT FUND**
- Summary ..... 31
- Revenue ..... 32
- Expenditures ..... 33-34

**PLANT FUND**

Summary ..... 35
Revenue ..... 36
Expenditures ..... 37

**OTHER**

Bond Issue Summary ..... 38
Bond Issue Balance Sheet/Statement of Cash Receipts and Disbursements ..... 39
Statement of Borrowing Capacity ..... 40

LARAMIE COUNTY COMMUNITY COLLEGE

OFFICE OF THE PRESIDENT

Joe Schaffer, Ed.D.

To: LCCC Board of Trustees

From: Joe Schaffer, President

Date: July 8, 2019

Subject: Proposed FY20 Budget

---

On behalf of the faculty, staff, and students at Laramie County Community College, it is my pleasure to present you with our proposed budget for the 2019/2020 Fiscal Year (FY20). I would like to say our budget environment has stabilized somewhat from the tumultuous past few years. However, because uncertainty remains about the future, LCCC continued to take a very conservative approach to building this budget. Fortunately, the College's inclusive budget process that taps the collective intellect of many here at LCCC has again produced a strategic and balanced FY20 LCCC Budget for your first reading.

Overall, FY20 will be a stable fiscal environment that will allow us to continue our strategic investments in people, advance our strategic plan in its final years, and make necessary investments for general operational efficacy. However, challenges are still anticipated in the near future. The unresolved funding of health insurance, along with the uncertainty of the State's overall economic stability in the energy sector, suggests we should also budget for these potential challenges down the road. I believe the proposed FY20 budget does so.

Local funding continues to increase modestly, as a result of the economic growth and the increase in assessed valuation in Laramie County. Although we have reason to be very optimistic that this trend will continue and that the College's Four Mill and One Mill funds will continue to grow, the increased assessed valuation also presents some challenges. Without going into detail, local revenues in the other community college districts impact the distribution of State revenues. As long as the other community college district valuations remain stagnant, LCCC will continue to see the loss of State funds through the recapture and redistribution. Thus, while we anticipate an increase of nearly $1 million in local funding for FY20 from increased assessed values, we are

faced with an off-setting loss of nearly $1 million in State funds. That said, we are also optimistic that the local valuations in the other districts are improving and that will result in additional funds shifting to LCCC sometime in FY20. However, we are not profiling this possibility at this time.

Some additional new funds are anticipated to improve the FY20 budget picture. First, our continued improvement in student outcomes has shifted more performance funding to LCCC's budget (approximately $775,000), and we have received a modest appropriation for employee compensation (approximately $330,000). Tuition rates are increasing this year, moving from $94/credit to $99/credit for resident students. The shift in the tuition cap from 12 credits to 15 credits will also provide additional tuition revenue. However, we do not know how the increased tuition and the movement of the cap will impact student enrollment behavior. Our conservative estimates suggest the College should realize about $800,000 in additional tuition revenue next fiscal year.

## FY20 BUDGET OVERVIEW

The College is fortunate to be anticipating additional revenue in FY20. However, given significant commitments for the further implementation of the College's new compensation plan and some uncertainties about the future (e.g., health insurance funding, recapture/redistribution, etc.), we approached the development of this year's operating budget (Current/General and One Mill funds) with the goal of maintaining a flat or slightly reduced budget. I believe we were able to accomplish this while also keeping our operating budgets more than sufficient, investing in essential one-time needs, investing in strategic priorities, and meeting our commitments to employee compensation. I will briefly summarize where significant investment occurs in our FY20 budget, starting with compensation.

### *Compensation Plan*

Similar to last year, the most significant budget issue is the investment in our employees. First, we are continuing the commitment for implementing the new Classification and Compensation Model, specifically Phase II.B, which is the second half of the second phase of our implementation plan. This phase will move all employees to the 25$^{th}$ percentile on their respective pay scale, whose pay has not yet reached that percentile.

Next, we recognize that many individuals have not had a compensation adjustment to address inflationary pressures for nearly four years. We advocated in the Legislature for a Cost of Living Adjustment (COLA) in the four percent range. Unfortunately, they settled on roughly a two percent increase with significant stipulations (e.g., funding only 60% of it and capping the increase at the first $80,000). This makes the implementation of a COLA in our model both difficult and arguably unfair to many employees who have not seen a raise in far too long. We recognize that our employees are the most valuable resource we have, and so we found ways to ensure that all employees will see a two percent COLA next year.

Finally, as you know, our model is a market-based compensation plan. Because of this, we are required to continually assess the market where the recruitment and retention of employee groups or positions have challenges. Information technology and physical plant trades positions are areas that have presented such challenges. Thus, we had to make a significant market adjustment for some of these positions.

Collectively, these three compensation items alone equate to an investment of more than $1.3 million. Fortunately, we had additional revenue in the General Fund that allowed us to provide these investments without further impacting the liquidity of the One Mill Fund.

In addition, the FY20 budget includes the College's typical investments in educational advancements and market adjustments that have occurred over the course of the past year. A modest amount of funding has also been set aside for performance incentives.

*Guided Pathways Implementation*

As we near the end of our second of three years in the Guided Pathways initiative, we are starting to see the fruits of our labors. Producing said fruits is requiring effort above and beyond normal working hours and commitments. Thus, looking into next year, we anticipate making some additional investments in activities and personnel that will be essential in bringing Pathways to scale in the fall of 2020. This includes a modest investment in faculty and staff work during the summer of 2019, primarily associated with the General Education and program mapping efforts. In addition, we are planning for the initial investment in key personnel for Guided Pathways elements. In FY20 this includes adding two additional FTE in Academic Advisors, as well as a half FTE in the School of Health Sciences and Wellness for a faculty to help oversee our Health Care Pathway degree (our AS in Health Sciences). The other half FTE will come from Foundation funds for starting a BAS (Bachelors of Applied Science) degree.

*Operating Reserve*

The proposed FY20 budget includes a strong operating reserve on the General Fund (approximately $307,000). We will also carry a reserve on the One-Mill Fund (approximately $41,000). This provides a total of $348,000. These reserves will provide funding for three strategic areas.

The first is the amount for which the College would be liable should health insurance funding from the State run out in FY20. I am still working with State leaders to ensure we have adequate funding for the remainder of this biennium, as well as into the future. However, at this juncture no solution exists.

Second, the reserve serves as a buffer in the event the increased tuition, along with the movement of the tuition cap, creates a negative outcome in our overall enrollment. If students choose to take fewer courses or if enrollment declines because of the increased costs of tuition, the reserve ensures we have adequate budget to still cover operating expenses for FY20.

Finally, should neither of the previous two considerations become a reality, this reserve ensures we conclude the biennium with some “flex” in our General Fund budget. Assuming similar levels of funding as we enter the next biennium, these resources could be strategically deployed for the continued implementation of Guided Pathways, for elements associated with our strategic programming and enrollment management plans, or for off-setting unforeseen impacts on the College's fiscal picture.

*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. The One Mill Fund will continue to carry some of the more traditional expenses it has in the past. These include funding for the Eastern Laramie County outreach center in Pine Bluffs, unanticipated or strategic professional development, an equipment replacement/repair fund, and minor maintenance projects. Finally, we believe it is important for the College to provide some resources for one-time-only (OTO) purchases for equipment and other items prioritized by the Budget Resource Allocation Committee (BRAC). In addition, we have four exceptional Innovation Funds proposals for FY20 that we believe should be funded. All four of them touch on the aspects of our Strategic Plan Focus areas and demonstrate the power of our faculty and staff’s innovation abilities at LCCC. Nearly $250,000 for one-time-only and innovation funds proposals are included 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 FY20 budget also includes other funds. For the most part, very few notable differences exist in the FY20 budget compared to those from previous years. One worth your attention is the significant increase in the Plant Fund, which is primarily associated with the construction projects occurring on campus now and/or into the next fiscal year.

**SUMMATION**

In conclusion, I believe the proposed FY20 budget strikes the appropriate balance between fiscal conservancy and stability in the present and for future investments. The FY20 budget was developed through collective and collaborative efforts across the LCCC community. I believe this inclusive approach for developing our budgets continues 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 FY20 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 2019-2020 fiscal year ending June 30, 2020, 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 8th day of July, 2019, at 7:00 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 | $1,408,265 | $56,383,588 | $57,791,853 | $ 7,832,250 | $65,624,103 |
| ONE MILL FUND | 538,701 | -0- | 538,701 | 1,983,081 | 2,521,782 |
| PLANT FUND | 2,054,327 | 16,314,332 | 18,368,659 | -0- | 18,368,659 |
| GO BONDS, SERIES 2014 | -0- | -0- | -0- | 2,150,813 | 2,150,813 |
| RENOVATE AND EXPAND FINE ARTS | -0- | -0- | -0- | 1,983,081 | 1,983,081 |
| TOTAL | $4,001,293 | $72,697,920 | $76,699,213 | $13,949,225 | $90,648,438 |

*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 and one mill assessed for four years that was approved by Laramie County voters to renovate and expand educational facilities.

Jess Ketcham
Chairman, Board of Trustees
Laramie County Community College

Publish: Wyoming Tribune-Eagle, June 29, 2019
Pine Bluffs Post, July 4, 2019

## EXPENDITURE AUTHORITY RESOLUTION

WHEREAS, on the 8th day of July 2019, 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, 2020; 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 29th day of June and 4th day of July, 2019; 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, 2020.

BE IT FURTHER RESOLVED, that the following appropriations be made for the 2019-2020 fiscal year ending June 30, 2020 and that the expenditures be limited to the amount appropriated herein.

Dated this 8th day of July, 2019.

Attest:

| EXPENDITURE AUTHORITY | |
|---|---|
| CURRENT FUND | $65,624,103 |
| ONE MILL | 2,521,782 |
| PLANT FUND | 22,502,553 |
| TOTAL EXPENDITURES | $90,648,438 |

## RESOLUTION TO PROVIDE INCOME

WHEREAS, on the 8th day of July, 2019, this Board adopted a college budget for the 2019-2020 fiscal year ending June 30, 2020, calling for the following appropriations:

| | |
|---|---|
| Current Fund | $65,624,103 |
| One Mill Fund | 2,521,782 |
| Plant Fund | 22,502,553 |
| Total | $90,648,438 |

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, 2020, as shown opposite each fund amounts to be raised by taxes:

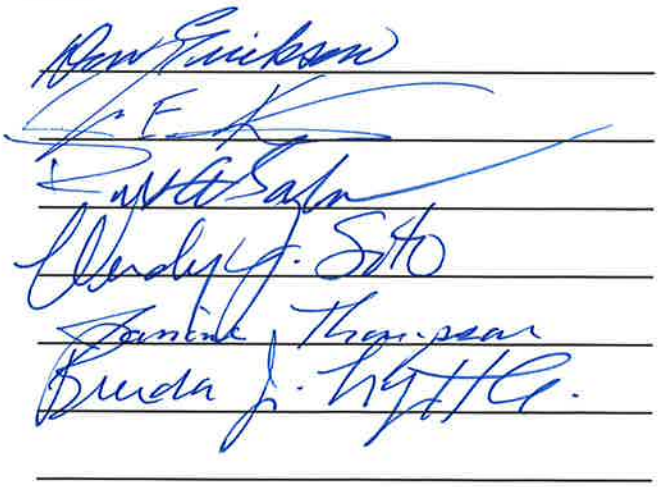
Amount to be Raised

| | |
|---|---|
| Current Fund | $ 7,832,250 4 mills |
| One Mill Fund | 1,983,081 1 mill |
| GO Bond, Series 2014 | 2,150,813 To Be Assessed |
| Renovate & Expand Facilities | 1,983,081 1 mill |

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, 2020.

Dated this 8th day of July, 2019.

Attest:

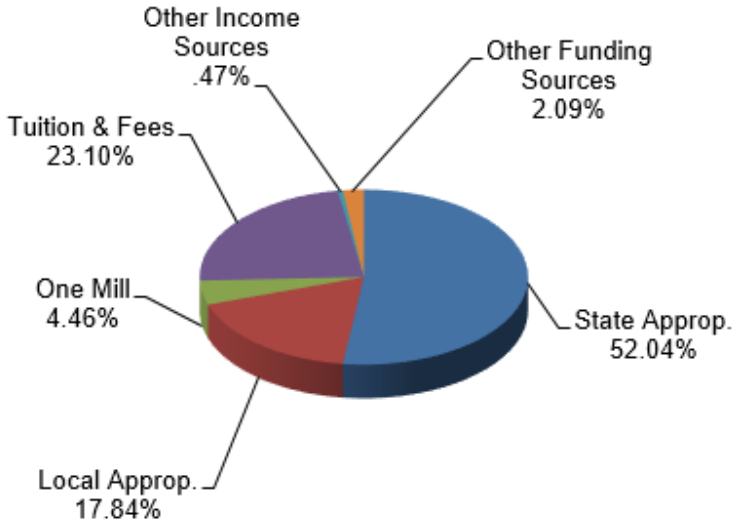


**LARAMIE COUNTY COMMUNITY COLLEGE**
**FUND BUDGET SUMMARY**

| ITEM | Actuals 2017-2018 Summary | Estimated 2018-2019 Actuals | Tentative 2019-2020 Summary | Approved 2019-2020 Budget |
|---|---|---|---|---|
| Unrestricted Operating Fund | $41,656,362 | $41,695,671 | $46,042,407 | $46,042,407 |
| One Mill Fund | 1,045,019 | 1,944,615 | 2,521,782 | 2,521,782 |
| **Unrestricted & One Mill Fund** | **$42,701,382** | **$43,640,286** | **$48,564,189** | **$48,564,189** |
| Auxiliary Fund | $3,496,538 | $3,827,126 | $3,952,024 | $3,952,024 |
| Restricted Fund | 12,849,273 | 12,141,126 | 15,129,672 | 15,129,672 |
| **LCCC Current Fund Budget** | **$59,047,194** | **$59,608,537** | **$67,645,885** | **$67,645,885** |
| Endowment Fund | $461,776 | $663,636 | $500,000 | $500,000 |
| Plant & Construction Fund | 3,946,953 | 9,135,121 | 22,502,553 | 22,502,553 |
| | **$4,408,729** | **$9,798,757** | **$23,002,553** | **$23,002,553** |
| **Total LCCC Budget** | **$63,455,923** | **$69,407,295** | **$90,648,438** | **$90,648,438** |

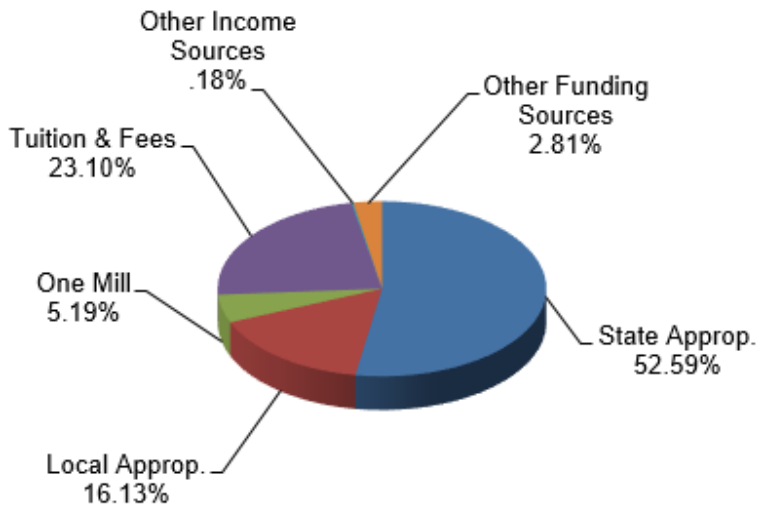
# LARAMIE COUNTY COMMUNITY COLLEGE

## FY2018-2019 REVENUES




| ITEM | ESTIMATED 2018-2019 ACTUALS | PERCENT OF BUDGET |
|---|---|---|
| **Revenues** | | |
| State Appropriations | $ 22,711,130 | 52.04% |
| Local Appropriations | 7,785,998 | 17.84% |
| One Mill | 1,946,500 | 4.46% |
| Tuition & Fees | 10,079,336 | 23.10% |
| Other Income Sources | 207,608 | 0.47% |
| Other Funding Sources | 911,599 | 2.09% |
| **Total Revenues** | **$ 43,642,171** | **100.00%** |

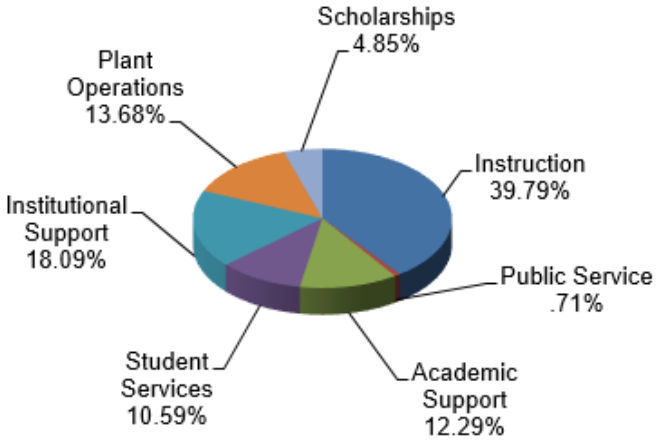
## FY2019-2020 REVENUES




| ITEM | APPROVED 2019-2020 BUDGET | PERCENT OF BUDGET |
|---|---|---|
| **Revenues** | | |
| State Appropriations | $ 25,538,505 | 52.59% |
| Local Appropriations | 7,832,250 | 16.13% |
| One Mill | 2,521,782 | 5.19% |
| Tuition & Fees | 11,220,391 | 23.10% |
| Other Income Sources | 82,996 | 0.18% |
| Other Funding Sources | 1,368,265 | 2.81% |
| **Total Revenues** | **$ 48,564,189** | **100.00%** |

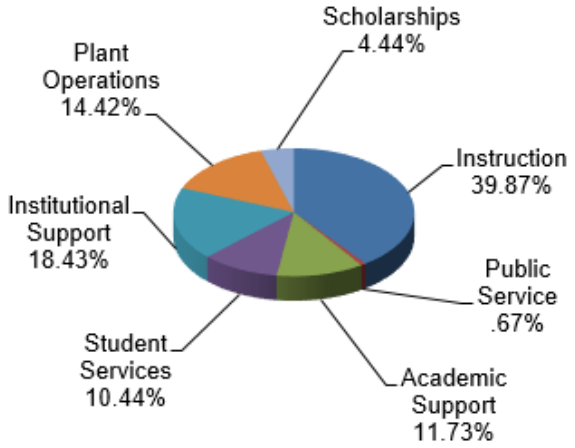
# LARAMIE COUNTY COMMUNITY COLLEGE

## FY2018-2019 EXPENDITURES BY PROGRAM




| ITEM | ESTIMATED 2018-2019 ACTUALS | PERCENT OF BUDGET |
|---|---|---|
| **Expenditures by Program** | | |
| Instruction | $ 17,365,111 | 39.79% |
| Public Service | 311,257 | 0.71% |
| Academic Support | 5,364,773 | 12.29% |
| Total Instructional Programs | $ 23,041,141 | 52.79% |
| Student Services | $ 4,620,063 | 10.59% |
| Institutional Support | 7,896,408 | 18.09% |
| Plant Operations | 5,970,766 | 13.68% |
| Scholarships | 2,111,907 | 4.85% |
| **Total Expenditures by Program** | **$ 43,640,286** | **100.00%** |

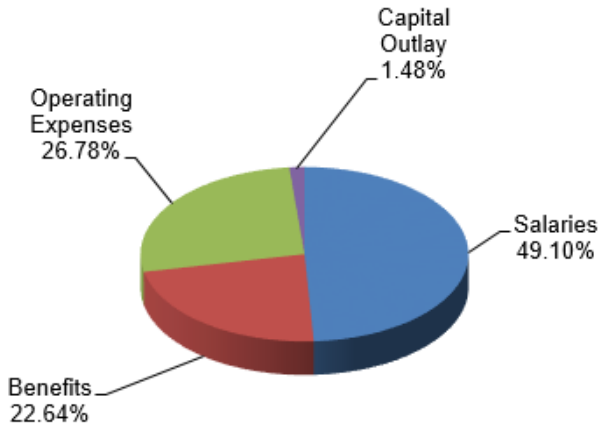
## FY2019-2020 EXPENDITURES BY PROGRAM




| ITEM | APPROVED 2019-2020 BUDGET | PERCENT OF BUDGET |
|---|---|---|
| **Expenditures by Program** | | |
| Instruction | $ 19,361,708 | 39.87% |
| Public Service | 327,143 | 0.67% |
| Academic Support | 5,694,729 | 11.73% |
| Total Instructional Programs | $ 25,383,580 | 52.27% |
| Student Services | $ 5,071,341 | 10.44% |
| Institutional Support | 8,949,315 | 18.43% |
| Plant Operations | 7,003,503 | 14.42% |
| Scholarships | 2,156,450 | 4.44% |
| **Total Expenditures by Program** | **$ 48,564,189** | **100.00%** |

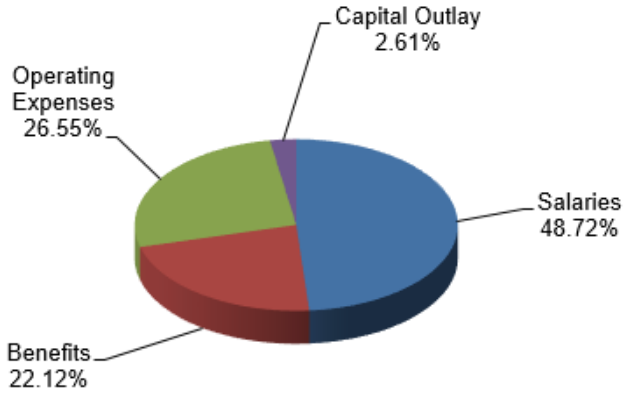
# LARAMIE COUNTY COMMUNITY COLLEGE

## FY2018-2019 EXPENDITURES BY SERIES




| ITEM | ESTIMATED 2018-2019 ACTUALS | PERCENT OF BUDGET |
|---|---|---|
| **Expenditures by Series** | | |
| Salaries | $ 21,426,212 | 49.10% |
| Benefits | 9,878,868 | 22.64% |
| Operating Expenses | 11,688,196 | 26.78% |
| Capital Outlay | 647,008 | 1.48% |
| **Total Expenditures by Series** | **$ 43,640,286** | **100.00%** |

## FY2019-2020 EXPENDITURES BY SERIES




| ITEM | APPROVED 2019-2020 BUDGET | PERCENT OF BUDGET |
|---|---|---|
| **Expenditures by Series** | | |
| Salaries | $ 23,659,228 | 48.72% |
| Benefits | 10,741,682 | 22.12% |
| Operating Expenses | 12,893,717 | 26.55% |
| Capital Outlay | 1,269,562 | 2.61% |
| **Total Expenditures by Series** | **$ 48,564,189** | **100.00%** |

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

| College: | Laramie County Community College | Actual 2017-2018 | Estimated Actuals 2018-2019 | Tentative 2019-2020 | Approved 2019-2020 |
|---|---|---|---|---|---|
| **Revenue** | Tuition and Fees | 10,032,487 | 10,079,336 | 11,220,391 | 11,220,391 |
| | State Appropriations | 24,643,447 | 22,711,130 | 25,538,505 | 25,538,505 |
| | Local Appropriations | 8,801,188 | 9,732,498 | 9,815,331 | 9,815,331 |
| | Federal Grants and Contracts | 10,985,165 | 9,836,562 | 12,458,253 | 12,458,253 |
| | State Grants and Contracts | 1,829,818 | 1,708,584 | 2,589,419 | 2,589,419 |
| | Local Grants and Contracts | 58,336 | 58,213 | 40,000 | 40,000 |
| | Private Gifts/Grants/Contracts | 3,274 | 18,274 | 42,000 | 42,000 |
| | Endowment Income | 0 | 0 | 0 | 0 |
| | Sales & Services/Educ Act. | 0 | 0 | 0 | 0 |
| | Sales & Services/Aux Enter | 3,812,906 | 3,935,445 | 3,912,024 | 3,912,024 |
| | Other Sources | 224,534 | 207,608 | 82,996 | 82,996 |
| | Total Revenue | 60,391,154 | 58,287,650 | 65,698,919 | 65,698,919 |
| **Other Funding Sources** | Carryover | 0 | 911,599 | 1,946,966 | 1,946,966 |
| | Transfers | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| | Total Other | 0 | 911,599 | 1,946,966 | 1,946,966 |
| **Total Current Funds Revenue and Other** | | 60,391,154 | 59,199,249 | 67,645,885 | 67,645,885 |
| **Expenditures by Program** | Instruction | 18,204,394 | 18,900,620 | 21,897,708 | 21,897,708 |
| | Research | 0 | 0 | 0 | 0 |
| | Public Service | 358,319 | 373,417 | 400,143 | 400,143 |
| | Academic Support | 5,938,652 | 6,014,422 | 6,469,729 | 6,469,729 |
| | Student Services | 4,362,381 | 4,638,753 | 5,130,411 | 5,130,411 |
| | Institutional Support | 8,040,768 | 7,896,408 | 8,949,315 | 8,949,315 |
| | Operations and Maint/Plant | 5,916,473 | 5,970,766 | 7,003,503 | 7,003,503 |
| | Scholarships & Fellowships | 12,729,668 | 11,987,026 | 13,843,052 | 13,843,052 |
| | Total Expenditures | 55,550,655 | 55,781,412 | 63,693,861 | 63,693,861 |
| **Transfers** | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| **Auxiliary Enterprises** | Expenditures | 3,496,538 | 3,827,126 | 3,952,024 | 3,952,024 |
| | Mandatory Transfers | 0 | 0 | 0 | 0 |
| | Non-mandatory Transfers | 0 | 0 | 0 | 0 |
| | Total Expenditures & Transfers | 3,496,538 | 3,827,126 | 3,952,024 | 3,952,024 |
| **Total Current Funds Exp & Transfers** | | 59,047,194 | 59,608,537 | 67,645,885 | 67,645,885 |
| **Expenditures by Series** | Salaries | 22,426,708 | 23,302,702 | 26,092,258 | 26,092,258 |
| | Benefits | 10,185,687 | 10,476,239 | 11,395,844 | 11,395,844 |
| | Operating Expenses | 25,701,049 | 24,887,811 | 28,588,221 | 28,588,221 |
| | Capital Outlay | 733,750 | 941,785 | 1,569,562 | 1,569,562 |
| | Total Expenditures | 59,047,194 | 59,608,537 | 67,645,885 | 67,645,885 |
| **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** | | 59,047,194 | 59,608,537 | 67,645,885 | 67,645,885 |
| **Net Increase (Decrease)** | | 1,343,961 | (409,289) | 0 | 0 |

WCCC Form 213 (Reviewed Feb 2013) Date Prepared: 07/08/19

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

| College: | Laramie County Community College | Actual 2017-2018 | Estimated Actuals 2018-2019 | Tentative 2019-2020 | Approved 2019-2020 |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| **Tuition, Fees** | Credit Tuition, In-State | 3,560,548 | 3,768,513 | 4,133,578 | 4,133,578 |
| | Credit Tuition, Out-of-District | 1,643,873 | 1,371,088 | 1,791,516 | 1,791,516 |
| | Credit Tuition, Out-State | 439,803 | 522,888 | 514,256 | 514,256 |
| | Credit Tuition, WUE | 1,160,682 | 1,137,219 | 1,314,536 | 1,314,536 |
| | Continuing Education Tuition | 475,524 | 596,582 | 505,000 | 505,000 |
| | Community Services Tuition | 210,206 | 194,560 | 205,000 | 205,000 |
| | Student Fees | 1,768,752 | 1,728,649 | 1,948,396 | 1,948,396 |
| | Course Fees | 731,387 | 724,894 | 808,109 | 808,109 |
| | Other Fees | 41,711 | 34,942 | 0 | 0 |
| **State Appropriations** | State Aid Appropriation | 19,607,113 | 18,667,216 | 19,387,428 | 19,387,428 |
| | Supplemental Appropriation | 5,036,334 | 4,043,914 | 6,151,077 | 6,151,077 |
| | Other State Revenue | 0 | 0 | 0 | 0 |
| **Local Appropriations** | Mill Levy, Four-Mill | 5,801,881 | 6,463,154 | 6,593,181 | 6,593,181 |
| | Mill Levy, Optional | 1,450,470 | 1,615,788 | 1,627,788 | 1,627,788 |
| | Motor Vehicle Fees | 1,548,836 | 1,653,555 | 1,594,362 | 1,594,362 |
| | Other Local Revenue | 0 | 0 | 0 | 0 |
| **Federal Grants and Contracts** | | 10,985,165 | 9,836,562 | 12,458,253 | 12,458,253 |
| **State Grants and Contracts** | | 1,829,818 | 1,708,584 | 2,589,419 | 2,589,419 |
| **Local Grants and Contracts** | | 58,336 | 58,213 | 40,000 | 40,000 |
| **BOCES/BOCHES** | | | | | |
| **Private Grants/Gifts/Contracts** | | 3,274 | 18,274 | 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 | 783,919 | 816,388 | 915,524 | 915,524 |
| | Residence Halls | 1,347,045 | 1,333,957 | 1,469,719 | 1,469,719 |
| | Bookstores | 106,680 | 132,534 | 115,000 | 115,000 |
| | Copy Centers | 23,189 | 47,823 | 47,000 | 47,000 |
| | Motor Pool | 0 | 0 | 0 | 0 |
| | Early Childhood Center | 915,956 | 860,942 | 996,142 | 996,142 |
| | Other | 636,117 | 743,801 | 368,639 | 368,639 |
| **Other Sources** | Gate Receipts | 0 | 0 | 0 | 0 |
| | Investment Income | 40,019 | 47,936 | 50,000 | 50,000 |
| | Miscellaneous Deposits | 184,515 | 159,672 | 32,996 | 32,996 |
| **Total Revenue** | | 60,391,154 | 58,287,650 | 65,698,919 | 65,698,919 |
| **Other Funding Sources** | Carryover | 0 | 911,599 | 1,946,966 | 1,946,966 |
| | Transfers | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| **Total Other** | | 0 | 911,599 | 1,946,966 | 1,946,966 |
| **Total Current Funds Revenue and Other** | | 60,391,154 | 59,199,249 | 67,645,885 | 67,645,885 |

WCCC Form 214 (Reviewed Feb 2013) Date Prepared: 07/08/19

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

| College: | Laramie County Community College | Actual 2017-2018 | Estimated Actuals 2018-2019 | Tentative 2019-2020 | Approved 2019-2020 |
|---|---|---|---|---|---|
| **Expenditures by Program** | | | | | |
| **Instruction All Other** | Salaries | 9,566,971 | 10,028,613 | 11,682,276 | 11,682,276 |
| | Benefits | 4,501,438 | 4,536,588 | 4,998,087 | 4,998,087 |
| | Operating Expenses | 2,758,541 | 2,836,351 | 3,607,672 | 3,607,672 |
| | Capital Outlay | 300,920 | 361,579 | 458,027 | 458,027 |
| | Total Expenditures | 17,127,870 | 17,763,131 | 20,746,062 | 20,746,062 |
| **Instruction Continuing Education** | Salaries | 279,621 | 290,450 | 312,675 | 312,675 |
| | Benefits | 47,308 | 46,178 | 41,959 | 41,959 |
| | Operating Expenses | 144,396 | 171,929 | 150,366 | 150,366 |
| | Capital Outlay | 0 | 2,000 | 0 | 0 |
| | Total Expenditures | 471,325 | 510,557 | 505,000 | 505,000 |
| **Instruction ABE, GED, ESL** | Salaries | 448,254 | 434,017 | 450,810 | 450,810 |
| | Benefits | 103,613 | 102,730 | 106,372 | 106,372 |
| | Operating Expenses | 53,332 | 90,185 | 89,464 | 89,464 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 605,199 | 626,933 | 646,646 | 646,646 |
| **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 | 22,934 | 33,832 | 25,000 | 25,000 |
| | Benefits | 3,636 | 7,789 | 5,000 | 5,000 |
| | Operating Expenses | 17,218 | 20,539 | 43,000 | 43,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 43,787 | 62,159 | 73,000 | 73,000 |
| **Public Service Community Service** | Salaries | 198,304 | 200,602 | 191,953 | 191,953 |
| | Benefits | 49,723 | 49,679 | 49,031 | 49,031 |
| | Operating Expenses | 66,505 | 60,977 | 86,159 | 86,159 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 314,532 | 311,258 | 327,143 | 327,143 |
| **Academic Support** | Salaries | 3,109,142 | 3,250,192 | 3,358,721 | 3,358,721 |
| | Benefits | 1,404,140 | 1,439,225 | 1,550,216 | 1,550,216 |
| | Operating Expenses | 1,425,370 | 1,322,006 | 1,560,792 | 1,560,792 |
| | Capital Outlay | 0 | 3,000 | 0 | 0 |
| | Total Expenditures | 5,938,652 | 6,014,422 | 6,469,729 | 6,469,729 |
| **Student Services** | Salaries | 2,380,923 | 2,489,247 | 2,802,963 | 2,802,963 |
| | Benefits | 1,144,128 | 1,230,686 | 1,398,587 | 1,398,587 |
| | Operating Expenses | 835,330 | 918,819 | 928,861 | 928,861 |
| | Capital Outlay | 2,000 | 0 | 0 | 0 |
| | Total Expenditures | 4,362,381 | 4,638,753 | 5,130,411 | 5,130,411 |
| **Institutional Support** | Salaries | 3,689,549 | 3,751,508 | 4,097,215 | 4,097,215 |
| | Benefits | 1,755,988 | 1,760,459 | 1,913,590 | 1,913,590 |
| | Operating Expenses | 2,580,990 | 2,261,297 | 2,826,510 | 2,826,510 |
| | Capital Outlay | 14,242 | 123,143 | 112,000 | 112,000 |
| | Total Expenditures | 8,040,768 | 7,896,408 | 8,949,315 | 8,949,315 |

| WYOMING COMMUNITY COLLEGE SYSTEM | | | | | |
|---|---|---|---|---|---|
| **Operation/ Maintenance Plant** | Salaries | 1,781,425 | 1,813,089 | 2,054,615 | 2,054,615 |
| | Benefits | 985,147 | 1,017,385 | 1,094,840 | 1,094,840 |
| | Operating Expenses | 2,733,313 | 2,688,228 | 2,854,513 | 2,854,513 |
| | Capital Outlay | 416,588 | 452,063 | 999,535 | 999,535 |
| | Total Expenditures | 5,916,473 | 5,970,766 | 7,003,503 | 7,003,503 |
| **Scholarships and Fellowships** | Salaries | 71,250 | 40,989 | 80,000 | 80,000 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 12,658,419 | 11,946,036 | 13,763,052 | 13,763,052 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 12,729,668 | 11,987,026 | 13,843,052 | 13,843,052 |
| **Total Expenditures** | | 55,550,655 | 55,781,412 | 63,693,861 | 63,693,861 |
| **Transfers** | Mandatory | 0 | 0 | 0 | 0 |
| | Non-mandatory | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| **Auxiliary Enterprises** | Salaries | 878,336 | 970,163 | 1,036,030 | 1,036,030 |
| | Benefits | 190,567 | 285,519 | 238,162 | 238,162 |
| | Operating Expenses | 2,427,636 | 2,571,443 | 2,677,832 | 2,677,832 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 3,496,538 | 3,827,126 | 3,952,024 | 3,952,024 |
| **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** | | 59,047,194 | 59,608,537 | 67,645,885 | 67,645,885 |

WCCC Form 215 (Reviewed Feb 2013) Date Prepared: 07/08/19

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

| **College:** | Laramie County Community College | Actuals 2017-2018 | Estimated Actuals 2018-2019 | Tentative 2019-2020 | Approved 2019-2020 |
|---|---|---|---|---|---|
| **Revenue** | Tuition and Fees | 10,032,487 | 10,079,336 | 11,220,391 | 11,220,391 |
| | State Appropriations | 24,643,447 | 22,711,130 | 25,538,505 | 25,538,505 |
| | Local Appropriations | 7,040,950 | 7,785,998 | 7,832,250 | 7,832,250 |
| | Sales & Services/Educ Act. | 0 | 0 | 0 | 0 |
| | Other Sources | 224,534 | 207,608 | 82,996 | 82,996 |
| | Total Revenue | 41,941,418 | 40,784,072 | 44,674,142 | 44,674,142 |
| **Other Funding Sources** | Carryover | 0 | 911,599 | 1,368,265 | 1,368,265 |
| | Transfers | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| | Total Other | 0 | 911,599 | 1,368,265 | 1,368,265 |
| **Total Operating Fund Revenue and Other** | | 41,941,418 | 41,695,671 | 46,042,407 | 46,042,407 |
| **Expenditures by Program** | Instruction | 16,776,956 | 17,233,526 | 19,028,021 | 19,028,021 |
| | Research | 0 | 0 | 0 | 0 |
| | Public Service | 305,486 | 293,616 | 314,578 | 314,578 |
| | Academic Support | 5,041,946 | 4,725,263 | 4,961,992 | 4,961,992 |
| | Student Services | 4,331,302 | 4,620,063 | 5,036,341 | 5,036,341 |
| | Institutional Support | 7,724,285 | 7,662,801 | 8,729,815 | 8,729,815 |
| | Operations and Maint/Plant | 5,471,645 | 5,048,495 | 5,815,210 | 5,815,210 |
| | Scholarships & Fellowships | 2,004,741 | 2,111,907 | 2,156,450 | 2,156,450 |
| | Total Expenditures | 41,656,362 | 41,695,671 | 46,042,407 | 46,042,407 |
| **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** | | 41,656,362 | 41,695,671 | 46,042,407 | 46,042,407 |
| **Expenditures by Series** | Salaries | 20,554,699 | 21,079,367 | 23,277,610 | 23,277,610 |
| | Benefits | 9,666,545 | 9,691,411 | 10,547,702 | 10,547,702 |
| | Operating Expenses | 11,298,563 | 10,895,996 | 11,801,261 | 11,801,261 |
| | Capital Outlay | 136,555 | 28,896 | 415,834 | 415,834 |
| | Total Expenditures | 41,656,362 | 41,695,671 | 46,042,407 | 46,042,407 |
| **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** | | 41,656,362 | 41,695,671 | 46,042,407 | 46,042,407 |
| **Net Increase (Decrease)** | | 285,055 | 0 | 0 | 0 |

WCCC Form 216 (Reviewed Feb 2013) Date Prepared: 07/08/19

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

| College: | Laramie County Community College | Actuals 2017-2018 | Estimated Actuals 2018-2019 | Tentative 2019-2020 | Approved 2019-2020 |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| **Tuition, Fees** | Credit Tuition, In-State | 3,560,548 | 3,768,513 | 4,133,578 | 4,133,578 |
| | Credit Tuition, Out-of-District | 1,643,873 | 1,371,088 | 1,791,516 | 1,791,516 |
| | Credit Tuition, Out-State | 439,803 | 522,888 | 514,256 | 514,256 |
| | Credit Tuition, WUE | 1,160,682 | 1,137,219 | 1,314,536 | 1,314,536 |
| | Continuing Education Tuition | 475,524 | 596,582 | 505,000 | 505,000 |
| | Community Services Tuition | 210,206 | 194,560 | 205,000 | 205,000 |
| | Student Fees | 1,768,752 | 1,728,649 | 1,948,396 | 1,948,396 |
| | Course Fees | 731,387 | 724,894 | 808,109 | 808,109 |
| | Other Fees | 41,711 | 34,942 | 0 | 0 |
| **State Appropriations** | State Aid Appropriation | 19,607,113 | 18,667,216 | 19,387,428 | 19,387,428 |
| | Supplemental Appropriation | 5,036,334 | 4,043,914 | 6,151,077 | 6,151,077 |
| | Other State Revenue | 0 | 0 | 0 | 0 |
| **Local Appropriations** | Mill Levy, Four-Mill | 5,801,881 | 6,463,154 | 6,593,181 | 6,593,181 |
| | Motor Vehicle Fees | 1,239,069 | 1,322,844 | 1,239,069 | 1,239,069 |
| | 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 | 40,019 | 47,936 | 50,000 | 50,000 |
| | Miscellaneous Deposits | 184,515 | 159,672 | 32,996 | 32,996 |
| **Total Revenue** | | 41,941,418 | 40,784,072 | 44,674,142 | 44,674,142 |
| **Other Funding Sources** | Carryover | 0 | 911,599 | 1,368,265 | 1,368,265 |
| | Transfers | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| **Total Other** | | 0 | 911,599 | 1,368,265 | 1,368,265 |
| **Total Operating Fund Revenue and Other** | | 41,941,418 | 41,695,671 | 46,042,407 | 46,042,407 |

WCCC Form 217 (Reviewed Feb 2013) Date Prepared: 07/08/19

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

| College: | Laramie County Community College | Actuals 2017-2018 | Estimated Actuals 2018-2019 | Tentative 2019-2020 | Approved 2019-2020 |
|---|---|---|---|---|---|
| **Expenditures by Program** | | | | | |
| **Instruction All Other** | Salaries | 9,264,263 | 9,691,884 | 10,923,716 | 10,923,716 |
| | Benefits | 4,374,991 | 4,398,651 | 4,781,676 | 4,781,676 |
| | Operating Expenses | 2,328,189 | 2,367,461 | 2,468,983 | 2,468,983 |
| | Capital Outlay | 102,814 | 18,896 | 80,000 | 80,000 |
| | Total Expenditures | 16,070,256 | 16,476,893 | 18,254,375 | 18,254,375 |
| **Instruction Continuing Education** | Salaries | 279,621 | 290,450 | 312,675 | 312,675 |
| | Benefits | 47,308 | 46,178 | 41,959 | 41,959 |
| | Operating Expenses | 144,396 | 171,929 | 150,366 | 150,366 |
| | Capital Outlay | 0 | 2,000 | 0 | 0 |
| | Total Expenditures | 471,325 | 510,557 | 505,000 | 505,000 |
| **Instruction ABE, GED, ESL** | Salaries | 178,303 | 165,342 | 170,810 | 170,810 |
| | Benefits | 53,761 | 51,605 | 53,372 | 53,372 |
| | Operating Expenses | 3,311 | 29,130 | 44,464 | 44,464 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 235,376 | 246,077 | 268,646 | 268,646 |
| **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 | 191,304 | 185,576 | 181,953 | 181,953 |
| | Benefits | 48,647 | 48,530 | 48,266 | 48,266 |
| | Operating Expenses | 65,535 | 59,511 | 84,359 | 84,359 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 305,486 | 293,616 | 314,578 | 314,578 |
| **Academic Support** | Salaries | 2,795,715 | 2,693,654 | 2,770,663 | 2,770,663 |
| | Benefits | 1,257,065 | 1,138,024 | 1,218,412 | 1,218,412 |
| | Operating Expenses | 989,166 | 890,585 | 972,917 | 972,917 |
| | Capital Outlay | 0 | 3,000 | 0 | 0 |
| | Total Expenditures | 5,041,946 | 4,725,263 | 4,961,992 | 4,961,992 |
| **Student Services** | Salaries | 2,374,520 | 2,487,864 | 2,765,963 | 2,765,963 |
| | Benefits | 1,143,638 | 1,230,580 | 1,395,587 | 1,395,587 |
| | Operating Expenses | 811,145 | 901,619 | 874,791 | 874,791 |
| | Capital Outlay | 2,000 | 0 | 0 | 0 |
| | Total Expenditures | 4,331,302 | 4,620,063 | 5,036,341 | 5,036,341 |
| **Institutional Support** | Salaries | 3,689,549 | 3,751,508 | 4,097,215 | 4,097,215 |
| | Benefits | 1,755,988 | 1,760,459 | 1,913,590 | 1,913,590 |
| | Operating Expenses | 2,264,507 | 2,145,833 | 2,719,010 | 2,719,010 |
| | Capital Outlay | 14,242 | 5,000 | 0 | 0 |
| | Total Expenditures | 7,724,285 | 7,662,801 | 8,729,815 | 8,729,815 |

| WYOMING COMMUNITY COLLEGE SYSTEM | | | | | |
|---|---|---|---|---|---|
| **Operation/ Maintenance Plant** | Salaries | 1,781,425 | 1,813,089 | 2,054,615 | 2,054,615 |
| | Benefits | 985,147 | 1,017,385 | 1,094,840 | 1,094,840 |
| | Operating Expenses | 2,687,574 | 2,218,021 | 2,329,921 | 2,329,921 |
| | Capital Outlay | 17,500 | 0 | 335,834 | 335,834 |
| | Total Expenditures | 5,471,645 | 5,048,495 | 5,815,210 | 5,815,210 |
| **Scholarships and Fellowships** | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 2,004,741 | 2,111,907 | 2,156,450 | 2,156,450 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 2,004,741 | 2,111,907 | 2,156,450 | 2,156,450 |
| **Total Expenditures** | | 41,656,362 | 41,695,671 | 46,042,407 | 46,042,407 |
| **Transfers** | Mandatory | 0 | 0 | 0 | 0 |
| | Non-mandatory | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| **Total Operating Fund Exp. and Transfers** | | 41,656,362 | 41,695,671 | 46,042,407 | 46,042,407 |

WCCC Form 218 (Reviewed Feb 2013) Date Prepared: 07/08/19

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

| **College:** | Laramie County Community College | Actuals 2017-2018 | Estimated Actuals 2018-2019 | Tentative 2019-2020 | Approved 2019-2020 |
|---|---|---|---|---|---|
| **Revenue** | Sales & Services/Auxiliary Enterprises | 3,812,906 | 3,935,445 | 3,912,024 | 3,912,024 |
| **Student Fees** | Other Sources | 0 | 0 | 0 | 0 |
| | Total Revenue | 3,812,906 | 3,935,445 | 3,912,024 | 3,912,024 |
| **Other Funding** | Carryover | 0 | 0 | 40,000 | 40,000 |
| **Sources** | Transfers | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| | Total Other | 0 | 0 | 40,000 | 40,000 |
| **Total Auxiliary Revenue and Other** | | 3,812,906 | 3,935,445 | 3,952,024 | 3,952,024 |
| **Expenditures** | Auxiliary Enterprises, Student | 2,928,836 | 3,275,898 | 3,583,385 | 3,583,385 |
| **by Program** | Auxiliary Enterprises, Faculty/Staff | 567,702 | 551,228 | 368,639 | 368,639 |
| | Total Expenditures | 3,496,538 | 3,827,126 | 3,952,024 | 3,952,024 |
| **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** | | 3,496,538 | 3,827,126 | 3,952,024 | 3,952,024 |
| **Expenditures** | Salaries | 878,336 | 970,163 | 1,036,030 | 1,036,030 |
| **by Series** | Benefits | 190,567 | 285,519 | 238,162 | 238,162 |
| | Operating Expenses | 2,427,636 | 2,571,443 | 2,677,832 | 2,677,832 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 3,496,538 | 3,827,126 | 3,952,024 | 3,952,024 |
| **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** | | 3,496,538 | 3,827,126 | 3,952,024 | 3,952,024 |
| **Net Increase (Decrease)** | | 316,367 | 108,319 | 0 | 0 |

WCCC Form 216b (Reviewed Feb 2013) Date Prepared: 07/08/19

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

| **College:** | Laramie County Community College | Actuals 2017-2018 | Estimated Actuals 2018-2019 | Tentative 2019-2020 | Approved 2019-2020 |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| **Sales/Service** | Student Center | 0 | 0 | 0 | 0 |
| | Food Service | 783,919 | 816,388 | 915,524 | 915,524 |
| | Residence Halls | 1,347,045 | 1,333,957 | 1,469,719 | 1,469,719 |
| | Bookstores | 106,680 | 132,534 | 115,000 | 115,000 |
| | Copy Center | 23,189 | 47,823 | 47,000 | 47,000 |
| | Motor Pool | 0 | 0 | 0 | 0 |
| | Early Childhood Center | 915,956 | 860,942 | 996,142 | 996,142 |
| | Other | 636,117 | 743,801 | 368,639 | 368,639 |
| **Other Sources** | Gate Receipts | 0 | 0 | 0 | 0 |
| | Investment Income | 0 | 0 | 0 | 0 |
| | Miscellaneous Deposits | 0 | 0 | 0 | 0 |
| **Total Revenue** | | 3,812,906 | 3,935,445 | 3,912,024 | 3,912,024 |
| **Other Funding Sources** | Carryover | 0 | 0 | 40,000 | 40,000 |
| | Transfers | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| **Total Other** | | 0 | 0 | 40,000 | 40,000 |
| **Total Auxiliary Fund Revenue and Other** | | 3,812,906 | 3,935,445 | 3,952,024 | 3,952,024 |

WCCC Form 217b (Reviewed Feb 2013) Date Prepared: 07/08/19

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

| **College:** | Laramie County Community College | Actuals 2017-2018 | Estimated Actuals 2018-2019 | Tentative 2019-2020 | Approved 2019-2020 |
|---|---|---|---|---|---|
| **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 | 704,709 | 713,984 | 915,524 | 915,524 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 704,709 | 713,984 | 915,524 | 915,524 |
| **Student Bookstore** | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 17,854 | 214,283 | 155,000 | 155,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 17,854 | 214,283 | 155,000 | 155,000 |
| **Student Housing** | Salaries | 148,226 | 199,939 | 198,183 | 198,183 |
| | Benefits | 32,759 | 53,285 | 45,687 | 45,687 |
| | Operating Expenses | 1,186,273 | 1,139,992 | 1,225,849 | 1,225,849 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 1,367,258 | 1,393,216 | 1,469,719 | 1,469,719 |
| **Student Early Childhood Center** | Salaries | 624,249 | 666,991 | 743,813 | 743,813 |
| | Benefits | 135,254 | 199,838 | 170,642 | 170,642 |
| | Operating Expenses | 46,444 | 42,103 | 81,687 | 81,687 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 805,947 | 908,932 | 996,142 | 996,142 |
| **Faculty/Staff Copy Center** | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 33,069 | 45,482 | 47,000 | 47,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 33,069 | 45,482 | 47,000 | 47,000 |
| **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 | 105,861 | 103,234 | 94,034 | 94,034 |
| | Benefits | 22,554 | 32,396 | 21,833 | 21,833 |
| | Operating Expenses | 439,288 | 415,597 | 252,772 | 252,772 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 567,702 | 551,228 | 368,639 | 368,639 |
| **Total Expenditures** | | 3,496,538 | 3,827,126 | 3,952,024 | 3,952,024 |
| **Transfers** | Mandatory | 0 | 0 | 0 | 0 |
| | Non-mandatory | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| **Total Auxiliary Fund Exp. and Transfers** | | 3,496,538 | 3,827,126 | 3,952,024 | 3,952,024 |

WCCC Form 218b (Reviewed Feb 2013) Date Prepared: 07/08/19

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

| College: | Laramie County Community College | Actuals 2017-2018 | Estimated Actuals 2018-2019 | Tentative 2019-2020 | Approved 2019-2020 |
|---|---|---|---|---|---|
| **Revenue** | Local Appropriations | 1,760,238 | 1,946,500 | 1,983,081 | 1,983,081 |
| | Other Sources | 0 | 0 | 0 | 0 |
| | Total Revenue | 1,760,238 | 1,946,500 | 1,983,081 | 1,983,081 |
| **Other Funding Sources** | Carryover | 0 | 0 | 538,701 | 538,701 |
| | Transfers | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| | Total Other | 0 | 0 | 538,701 | 538,701 |
| **Total One-Mill Revenue and Other** | | 1,760,238 | 1,946,500 | 2,521,782 | 2,521,782 |
| **Expenditures by Program** | Instruction | 100,390 | 131,585 | 333,687 | 333,687 |
| | Research | 0 | 0 | 0 | 0 |
| | Public Service | 9,046 | 17,641 | 12,565 | 12,565 |
| | Academic Support | 157,375 | 639,510 | 732,737 | 732,737 |
| | Student Services | 15,715 | 0 | 35,000 | 35,000 |
| | Institutional Support | 316,483 | 233,607 | 219,500 | 219,500 |
| | Operations and Maint/Plant | 444,828 | 922,271 | 1,188,293 | 1,188,293 |
| | Scholarships & Fellowships | 1,182 | 0 | 0 | 0 |
| | Total Expenditures | 1,045,019 | 1,944,615 | 2,521,782 | 2,521,782 |
| **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** | | 1,045,019 | 1,944,615 | 2,521,782 | 2,521,782 |
| **Expenditures by Series** | Salaries | 34,797 | 346,845 | 381,618 | 381,618 |
| | Benefits | 7,390 | 187,457 | 193,980 | 193,980 |
| | Operating Expenses | 603,744 | 792,200 | 1,092,456 | 1,092,456 |
| | Capital Outlay | 399,088 | 618,112 | 853,728 | 853,728 |
| | Total Expenditures | 1,045,019 | 1,944,615 | 2,521,782 | 2,521,782 |
| **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** | | 1,045,019 | 1,944,615 | 2,521,782 | 2,521,782 |
| **Net Increase (Decrease)** | | 715,218 | 1,885 | 0 | 0 |

WCCC Form 216c (Reviewed Feb 2013) Date Prepared: 07/08/19

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

| College: | Laramie County Community College | Actuals 2017-2018 | Estimated Actuals 2018-2019 | Tentative 2019-2020 | Approved 2019-2020 |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| **Local** | Mill levy | 1,450,470 | 1,615,788 | 1,627,788 | 1,627,788 |
| **Appropriations** | Optional Mill | 0 | 0 | 0 | 0 |
| | Motor Vehicle Fees | 309,767 | 330,711 | 355,293 | 355,293 |
| | Other Local Revenue | 0 | 0 | 0 | 0 |
| **Other Sources** | Investment Income | 0 | 0 | 0 | 0 |
| **Total Revenue** | | 1,760,238 | 1,946,500 | 1,983,081 | 1,983,081 |
| **Other Funding** | Carryover | 0 | 0 | 538,701 | 538,701 |
| **Sources** | Transfers | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| **Total Other** | | 0 | 0 | 538,701 | 538,701 |
| **Total One-Mill Revenue and Other** | | 1,760,238 | 1,946,500 | 2,521,782 | 2,521,782 |

WCCC Form 217c (Reviewed Feb 2013) Date Prepared: 07/08/19

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

| College: | Laramie County Community College | Actuals 2017-2018 | Estimated Actuals 2018-2019 | Tentative 2019-2020 | Approved 2019-2020 |
|---|---|---|---|---|---|
| **Expenditures by Program** | | | | | |
| **Instruction All Other** | Salaries | 27,797 | 46,946 | 58,560 | 58,560 |
| | Benefits | 6,314 | 15,755 | 11,411 | 11,411 |
| | Operating Expenses | 66,279 | 20,978 | 185,689 | 185,689 |
| | Capital Outlay | 0 | 47,906 | 78,027 | 78,027 |
| | Total Expenditures | 100,390 | 131,585 | 333,687 | 333,687 |
| **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 | 7,000 | 15,026 | 10,000 | 10,000 |
| | Benefits | 1,076 | 1,149 | 765 | 765 |
| | Operating Expenses | 970 | 1,466 | 1,800 | 1,800 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 9,046 | 17,641 | 12,565 | 12,565 |
| **Academic Support** | Salaries | 0 | 284,873 | 313,058 | 313,058 |
| | Benefits | 0 | 170,553 | 181,804 | 181,804 |
| | Operating Expenses | 157,375 | 184,084 | 237,875 | 237,875 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 157,375 | 639,510 | 732,737 | 732,737 |
| **Student Services** | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 15,715 | 0 | 35,000 | 35,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 15,715 | 0 | 35,000 | 35,000 |
| **Institutional Support** | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 316,483 | 115,464 | 107,500 | 107,500 |
| | Capital Outlay | 0 | 118,143 | 112,000 | 112,000 |
| | Total Expenditures | 316,483 | 233,607 | 219,500 | 219,500 |

| WYOMING COMMUNITY COLLEGE SYSTEM | | | | | |
|---|---|---|---|---|---|
| **Operation/** | Salaries | 0 | 0 | 0 | 0 |
| **Maintenance** | Benefits | 0 | 0 | 0 | 0 |
| **Plant** | Operating Expenses | 45,740 | 470,208 | 524,592 | 524,592 |
| | Capital Outlay | 399,088 | 452,063 | 663,701 | 663,701 |
| | Total Expenditures | 444,828 | 922,271 | 1,188,293 | 1,188,293 |
| **Scholarships** | Salaries | 0 | 0 | 0 | 0 |
| **and** | Benefits | 0 | 0 | 0 | 0 |
| **Fellowships** | Operating Expenses | 1,182 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 1,182 | 0 | 0 | 0 |
| **Total Expenditures** | | 1,045,019 | 1,944,615 | 2,521,782 | 2,521,782 |
| **Transfers** | Mandatory | 0 | 0 | 0 | 0 |
| | Non-mandatory | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| **Total One-Mill Expenditures and Transfers** | | 1,045,019 | 1,944,615 | 2,521,782 | 2,521,782 |

WCCC Form 218c (Reviewed Feb 2013) Date Prepared: 07/08/19

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

| College: | Laramie County Community College | Actuals 2017-2018 | Estimated Actuals 2018-2019 | Tentative 2019-2020 | Approved 2019-2020 |
|---|---|---|---|---|---|
| **Revenue** | Local Appropriations | 0 | 0 | 0 | 0 |
| | Federal Grants and Contracts | 10,985,165 | 9,836,562 | 12,458,253 | 12,458,253 |
| | State Grants and Contracts | 1,829,818 | 1,708,584 | 2,589,419 | 2,589,419 |
| | Local Grants and Contracts | 58,336 | 58,213 | 40,000 | 40,000 |
| | Private Gifts/Grants/Contracts | 3,274 | 18,274 | 42,000 | 42,000 |
| | Total Revenue | 12,876,593 | 11,621,633 | 15,129,672 | 15,129,672 |
| **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** | | 12,876,593 | 11,621,633 | 15,129,672 | 15,129,672 |
| **Expenditures by Program** | Instruction | 1,327,047 | 1,535,509 | 2,536,000 | 2,536,000 |
| | Research | 0 | 0 | 0 | 0 |
| | Public Service | 43,787 | 62,159 | 73,000 | 73,000 |
| | Academic Support | 739,331 | 649,650 | 775,000 | 775,000 |
| | Student Services | 15,363 | 18,689 | 59,070 | 59,070 |
| | Institutional Support | 0 | 0 | 0 | 0 |
| | Operations and Maint/Plant | 0 | 0 | 0 | 0 |
| | Scholarships & Fellowships | 10,723,745 | 9,875,119 | 11,686,602 | 11,686,602 |
| | Total Expenditures | 12,849,273 | 12,141,126 | 15,129,672 | 15,129,672 |
| **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** | | 12,849,273 | 12,141,126 | 15,129,672 | 15,129,672 |
| **Expenditures by Series** | Salaries | 958,876 | 906,327 | 1,397,000 | 1,397,000 |
| | Benefits | 321,185 | 311,851 | 416,000 | 416,000 |
| | Operating Expenses | 11,371,106 | 10,628,172 | 13,016,672 | 13,016,672 |
| | Capital Outlay | 198,106 | 294,777 | 300,000 | 300,000 |
| | Total Expenditures | 12,849,273 | 12,141,126 | 15,129,672 | 15,129,672 |
| **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** | | 12,849,273 | 12,141,126 | 15,129,672 | 15,129,672 |
| **Net Increase (Decrease)** | | 27,320 | (519,493) | 0 | 0 |

WCCC Form 216e (Reviewed Feb 2013) Date Prepared: 07/08/19

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

| **College:** | Laramie County Community College | Actuals 2017-2018 | Estimated Actuals 2018-2019 | Tentative 2019-2020 | Approved 2019-2020 |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| | Local Appropriations | 0 | 0 | 0 | 0 |
| | Federal Grants and Contracts | 10,985,165 | 9,836,562 | 12,458,253 | 12,458,253 |
| | State Grants and Contracts | 1,829,818 | 1,708,584 | 2,589,419 | 2,589,419 |
| | Local Grants and Contracts | 58,336 | 58,213 | 40,000 | 40,000 |
| | Private Gift/Grants/Contracts | 3,274 | 18,274 | 42,000 | 42,000 |
| **Total Revenue** | | 12,876,593 | 11,621,633 | 15,129,672 | 15,129,672 |
| **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** | | 12,876,593 | 11,621,633 | 15,129,672 | 15,129,672 |

WCCC Form 217e (Reviewed Feb 2013) Date Prepared: 07/08/19

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

| College: | Laramie County Community College | Actuals 2017-2018 | Estimated Actuals 2018-2019 | Tentative 2019-2020 | Approved 2019-2020 |
|---|---|---|---|---|---|
| **Expenditures by Program** | | | | | |
| **Instruction All Other** | Salaries | 274,912 | 289,783 | 700,000 | 700,000 |
| | Benefits | 120,133 | 122,182 | 205,000 | 205,000 |
| | Operating Expenses | 364,073 | 447,912 | 953,000 | 953,000 |
| | Capital Outlay | 198,106 | 294,777 | 300,000 | 300,000 |
| | Total Expenditures | 957,224 | 1,154,654 | 2,158,000 | 2,158,000 |
| **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 | 269,950 | 268,675 | 280,000 | 280,000 |
| | Benefits | 49,852 | 51,126 | 53,000 | 53,000 |
| | Operating Expenses | 50,021 | 61,055 | 45,000 | 45,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 369,823 | 380,855 | 378,000 | 378,000 |
| **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 | 22,934 | 33,832 | 25,000 | 25,000 |
| | Benefits | 3,636 | 7,789 | 5,000 | 5,000 |
| | Operating Expenses | 17,218 | 20,539 | 43,000 | 43,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 43,787 | 62,159 | 73,000 | 73,000 |
| **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 | 313,427 | 271,665 | 275,000 | 275,000 |
| | Benefits | 147,075 | 130,648 | 150,000 | 150,000 |
| | Operating Expenses | 278,829 | 247,337 | 350,000 | 350,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 739,331 | 649,650 | 775,000 | 775,000 |
| **Student Services** | Salaries | 6,404 | 1,383 | 37,000 | 37,000 |
| | Benefits | 490 | 106 | 3,000 | 3,000 |
| | Operating Expenses | 8,470 | 17,200 | 19,070 | 19,070 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 15,363 | 18,689 | 59,070 | 59,070 |
| **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 | 71,250 | 40,989 | 80,000 | 80,000 |
| **and** | Benefits | 0 | 0 | 0 | 0 |
| **Fellowships** | Operating Expenses | 10,652,495 | 9,834,129 | 11,606,602 | 11,606,602 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 10,723,745 | 9,875,119 | 11,686,602 | 11,686,602 |
| **Total Expenditures** | | 12,849,273 | 12,141,126 | 15,129,672 | 15,129,672 |
| **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.** | | 12,849,273 | 12,141,126 | 15,129,672 | 15,129,672 |

WCCC Form 218e (Reviewed Feb 2013) Date Prepared: 07/08/19

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

| College: | Laramie County Community College | Actuals 2017-2018 | Estimated Actuals 2018-2019 | Tentative 2019-2020 | Approved 2019-2020 |
|---|---|---|---|---|---|
| **Revenue** | State Matching Funds | 92,657 | 40,888 | 0 | 0 |
| | Investment Income | 1,394,552 | 27,752 | 500,000 | 500,000 |
| | Private Gifts/Grants/Contracts | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| | Total Revenue | 1,487,209 | 68,640 | 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** | | 1,487,209 | 68,640 | 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 | 461,776 | 663,636 | 500,000 | 500,000 |
| | Total Expenditures | 461,776 | 663,636 | 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** | | 461,776 | 663,636 | 500,000 | 500,000 |
| **Expenditures by Series** | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 461,776 | 663,636 | 500,000 | 500,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 461,776 | 663,636 | 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** | | 461,776 | 663,636 | 500,000 | 500,000 |
| **Net Increase (Decrease)** | | 1,025,433 | (594,996) | 0 | 0 |

WCCC Form 216g (Reviewed Feb 2013) Date Prepared: 07/08/19

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

| College: | Laramie County Community College | Actuals 2017-2018 | Estimated Actuals 2018-2019 | Tentative 2019-2020 | Approved 2019-2020 |
|---|---|---|---|---|---|
| **Revenue** | State Appropriation-Match | 92,657 | 40,888 | 0 | 0 |
| | Investment Income | 1,394,552 | 27,752 | 500,000 | 500,000 |
| | Gifts | 0 | 0 | 0 | 0 |
| | Other | 0 | 0 | 0 | 0 |
| **Total Revenue** | | 1,487,209 | 68,640 | 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** | | 1,487,209 | 68,640 | 500,000 | 500,000 |

WCCC Form 217g (Reviewed Feb 2013) Date Prepared: 07/08/19

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

| College: | Laramie County Community College | Actuals 2017-2018 | Estimated Actuals 2018-2019 | Tentative 2019-2020 | Approved 2019-2020 |
|---|---|---|---|---|---|
| **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 | 461,776 | 663,636 | 500,000 | 500,000 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 461,776 | 663,636 | 500,000 | 500,000 |
| **Total Expenditures** | | 461,776 | 663,636 | 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.** | | 461,776 | 663,636 | 500,000 | 500,000 |

WCCC Form 218g (Reviewed Feb 2013) Date Prepared: 07/08/19

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

| College: | Laramie County Community College | Actuals 2017-2018 | Estimated Actuals 2018-2019 | Tentative 2019-2020 | Approved 2019-2020 |
|---|---|---|---|---|---|
| **Revenue** | Student Fees | 698,610 | 688,617 | 580,000 | 580,000 |
| | Debt Service | 0 | 0 | 0 | 0 |
| | State Appropriations | 1,436,264 | 4,805,177 | 9,305,177 | 9,305,177 |
| | Federal Appropriations | 0 | 0 | 0 | 0 |
| | Tax Revenue | 2,066,476 | 1,959,982 | 9,963,049 | 9,963,049 |
| | Interest Income | 167,732 | 155,191 | 0 | 0 |
| | Other/Gifts | 0 | 3,154,918 | 600,000 | 600,000 |
| | Total Revenue | 4,369,082 | 10,763,885 | 20,448,226 | 20,448,226 |
| **Other Funding Sources** | Carryover | 0 | 0 | 2,054,327 | 2,054,327 |
| | Borrowing-External Agencies | 0 | 0 | 0 | 0 |
| | Transfers | 0 | 0 | 0 | 0 |
| | Total Other | 0 | 0 | 2,054,327 | 2,054,327 |
| **Total Plant Funds Revenue and Other** | | 4,369,082 | 10,763,885 | 22,502,553 | 22,502,553 |
| **Expenditures by Program** | Land/Building Acquisition | 0 | 0 | 0 | 0 |
| | New Construction | 1,078,996 | 0 | 9,200,000 | 9,200,000 |
| | Remodeling/Renovation | 1,570,794 | 7,901,850 | 10,571,740 | 10,571,740 |
| | Debt Service | 1,284,812 | 1,233,271 | 2,730,813 | 2,730,813 |
| | Other | 12,351 | 0 | 0 | 0 |
| | Total Expenditures | 3,946,953 | 9,135,121 | 22,502,553 | 22,502,553 |
| **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** | | 3,946,953 | 9,135,121 | 22,502,553 | 22,502,553 |
| **Expenditures by Series** | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 1,297,163 | 1,233,271 | 2,730,813 | 2,730,813 |
| | Capital Outlay | 2,649,790 | 7,901,850 | 19,771,740 | 19,771,740 |
| | Total Expenditures | 3,946,953 | 9,135,121 | 22,502,553 | 22,502,553 |
| **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** | | 3,946,953 | 9,135,121 | 22,502,553 | 22,502,553 |
| **Net Increase (Decrease)** | | 422,129 | 1,628,764 | 0 | 0 |

WCCC Form 216f (Reviewed Feb 2013) Date Prepared: 07/08/19

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

| **College:** | Laramie County Community College | Actuals 2017-2018 | Estimated Actuals 2018-2019 | Tentative 2019-2020 | Approved 2019-2020 |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| | Student Fees | 698,610 | 688,617 | 580,000 | 580,000 |
| | Debt Service | 0 | 0 | 0 | 0 |
| | Federal Appropriations | 0 | 0 | 0 | 0 |
| | Local Appropriations | 2,066,476 | 1,959,982 | 9,963,049 | 9,963,049 |
| | Other investment Income | 167,732 | 155,191 | 0 | 0 |
| | Other/Gifts | 0 | 3,154,918 | 600,000 | 600,000 |
| **State Appropriations** | Supplemental Appropriation | 1,436,264 | 4,805,177 | 9,305,177 | 9,305,177 |
| | Contingency Reserve | 0 | 0 | 0 | 0 |
| | Interest Income | 0 | 0 | 0 | 0 |
| **Total Revenue** | | 4,369,082 | 10,763,885 | 20,448,226 | 20,448,226 |
| **Other Funding Sources** | Carryover | 0 | 0 | 2,054,327 | 2,054,327 |
| | Borrowings-External Agencies | 0 | 0 | 0 | 0 |
| | Transfers | 0 | 0 | 0 | 0 |
| **Total Other** | | 0 | 0 | 2,054,327 | 2,054,327 |
| **Total Plant Funds Revenue and Other** | | 4,369,082 | 10,763,885 | 22,502,553 | 22,502,553 |

WCCC Form 217f (Reviewed Feb 2013) Date Prepared: 07/08/19

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

| College: | Laramie County Community College | Actuals 2017-2018 | Estimated Actuals 2018-2019 | Tentative 2019-2020 | Approved 2019-2020 |
|---|---|---|---|---|---|
| **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 | 1,078,996 | 0 | 9,200,000 | 9,200,000 |
| | Total Expenditures | 1,078,996 | 0 | 9,200,000 | 9,200,000 |
| **Remodeling/ Renovations** | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 0 | 0 | 0 | 0 |
| | Capital Outlay | 1,570,794 | 7,901,850 | 10,571,740 | 10,571,740 |
| | Total Expenditures | 1,570,794 | 7,901,850 | 10,571,740 | 10,571,740 |
| **Debt Service** | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 1,284,812 | 1,233,271 | 2,730,813 | 2,730,813 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 1,284,812 | 1,233,271 | 2,730,813 | 2,730,813 |
| **Other** | Salaries | 0 | 0 | 0 | 0 |
| | Benefits | 0 | 0 | 0 | 0 |
| | Operating Expenses | 12,351 | 0 | 0 | 0 |
| | Capital Outlay | 0 | 0 | 0 | 0 |
| | Total Expenditures | 12,351 | 0 | 0 | 0 |
| **Total Expenditures** | | 3,946,953 | 9,135,121 | 22,502,553 | 22,502,553 |
| **Transfers** | Mandatory | 0 | 0 | 0 | 0 |
| | Non-mandatory | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 |
| **Total Plant Funds Exp. and Transfers** | | 3,946,953 | 9,135,121 | 22,502,553 | 22,502,553 |

WCCC Form 218f (Reviewed Feb 2013) Date Prepared: 07/08/19

**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 07/01/19 | Bond Retirement This Period | Interest Due This Period |
|---|---|---|---|---|---|---|---|
| GO Bond Series 2014 | 7/8/2014 | 6/1/2020 | 4.00% | 25,000,000 | 2,150,813 | 1,500,000 | 650,813 |
| Total Required | | | | 25,000,000 | 2,150,813 | 1,500,000 | 650,813 |

WCCC Form 224 (Reviewed Dec 2017) Date Prepared: 7/8/19

**WYOMING COMMUNITY COLLEGE SYSTEM**
**College: Laramie County Community College**

**Bond Issue Balance Sheet and**
**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, 2019 | Escrow Account | Debt Service | Total |
|---|---|---|---|
| Assets | | | |
| Cash on Hand | 301,578 | 0 | 301,578 |
| Investments | 2,148,571 | 0 | 2,148,571 |
| Total Assets | 2,450,149 | 0 | 2,450,149 |
| Liabilities | | | |
| Bond Payable | 0 | 18,500,000 | 18,500,000 |
| Fund Balance | 0 | -16,049,851 | -16,049,851 |
| Total Liabilities, Equity & Fund Balance | 0 | 2,450,149 | 2,450,149 |

**Anticipated Cash Receipts & Disbursements**
**For the Period Ending June 30, 2020**

| | | | |
|---|---|---|---|
| Receipts | | | |
| Revenue *(Tax receipts)* | 2,154,776 | 0 | 2,154,776 |
| Revenue (Interest and Gains on Repair Fund) | 56,000 | 0 | 56,000 |
| Total Receipts | 2,210,776 | 0 | 2,210,776 |
| Disbursements | | | |
| Bond Principal | 1,500,000 | 0 | 1,500,000 |
| Bond Interest | 650,813 | 0 | 650,813 |
| Total Disbursements | 2,150,813 | 0 | 2,150,813 |
| Increase (decrease) in Cash | 59,963 | 0 | 59,963 |
| Cash on Hand Beginning | 301,578 | 0 | 373,990 |
| Cash Balance | 361,541 | 0 | 433,953 |
| Tax Levy Required (mills) | | | 1.04 mills |

WCCC Form 225 (Reviewed Dec 2017)

Date Prepared: 07/08/19

| **WYOMING COMMUNITY COLLEGE SYSTEM**<br>**College: Laramie County Community College** | **Statement of Borrowing Capacity**<br>**As of July 1, 2019** | |
|---|---|---|
| Assessed Valuation of College District for Budget Year (*Certified*) | | 2,071,909,677 |
| Debt Limit: 4% of Assessed Valuation | | 82,876,387 |
| Less: Bond Principal Outstanding, June 30, 2019 | 18,500,000 | |
| Less: Cash Balance on Hand for Payment of Bond Principal | 301,578 | |
| Outstanding Bonds Minus Cash Balance | | -18,198,422 |
| Legal Debt Margin | | 64,677,965 |
| WCCC Form 226 (Reviewed Dec 2017) | Date Prepared: | 7/8/19 |