



Laramie County Community College



it starts here

District's Annual Budget

For Fiscal Year

Beginning July 1, 2020, and Ending June 30, 2021

Adopted by the Board of Trustees on July 15, 2020

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, 307.778.1144, NDS@ccc.wy.edu.



**2020-21 BUDGET
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OFFICE OF THE PRESIDENT
Dr. Joe Schaffer

To: LCCC Board of Trustees

From: Joe Schaffer, President

Date: July 15, 2020

Subject: Updates to the Proposed FY21 Budget

In typical years, changes to the College's proposed budget between your first reading and final approval are minimal. So much so, that I often simply modify my letter to the Board of Trustees to accommodate for these changes. Not surprising, this year has proven to be substantially different from years past, and as a result, my approach to communicating these changes will also be different. The original budget memo follows this update, and is there to provide context and a reference point for where we thought we were heading in to FY21, and with this update, a major shift to where we have to be now to balance the budget.

Although there was good indication of significant State funding reductions looming for the FY21-FY22 biennium at your first reading, the size and timing of these was unknown. Since that time, LCCC has been hit with an estimated \$2.7 million in negative budget adjustments from the State of Wyoming. We are being asked to prepare for at least ten percent (10%) cuts in State funding, equating to nearly \$2 million per year of the biennium, and additional reductions in health insurance funding as a result of withdrawal of State funding and premium increases.

Substantial reductions in the ongoing budget commitments for LCCC's operations are eminent. At this juncture, I estimate these will be somewhere between \$2.8 million at the most conservative estimates and could be as high as \$3.5 million. Those amounts will get us only to status quo operations, with little or no room for new resources to invest into priorities and needs for the College to thrive, as we climb out of this economic and health crisis. Therefore, further reductions will be necessary.

For FY21, I am recommending we establish a base target of \$2.8 million for absolute reductions. In addition, I am recommending we include an additional \$1 to \$1.5 million in reductions to prepare us for potential further cuts and to preserve resources for reinvestment.

Our challenge is that these reductions must occur immediately to align with the anticipated immediate reductions in State funding. However, decisions of this magnitude must be done

strategically, carefully, and compassionately. That requires time. Thus, we have pivoted in the preparation of the FY21 budget to find a way to buy us the time to make the necessary reductions to our budget so that we are structurally balanced, as we enter FY22, and to perhaps have resources available for investment into LCCC priorities.

The following are the major and some minor changes we have made to the FY21 budget to free up and utilize one-time funding to sustain our operations while we assess, and determine, our necessary budget reductions. Please note, this means we are foregoing some essential investments we know will need to be made in the future, reducing operating expenses that we know will need to be restored in the future, and utilizing funds that we know will not be there in the future.

First, the proposed FY21 budget no longer includes the continued implementation (the first installment of Phase III) of the new LCCC compensation model. We will instead redirect those funds to allow us to backfill the cuts in State funding. This provides us with \$656,742 for one-time use but would need to be identified for implementation of part one of Phase III in coming years.

Second, we have been informed that our one-time funding provided by the Legislature in the last session will not be subjected to reductions. I understand this is primarily because it was funded from areas outside of the State's general fund, and thus not something subject to reduction. We had originally planned on using these funds for our operating reserve and potential one-time investments in the second year of the biennium. However, we will instead use the full \$816,650 to fill a portion of the gap in State funding, while we determine our budget cuts. This means we will not have any one-time funds from this source for FY22, and of course this funding goes away at the end of the biennium. It also means we will not have an operating reserve on the general fund in our FY21 budget (we will carry a minimal reserve on the One Mill Fund).

Third, as I have mentioned in the past, we have substantially curtailed spending in the remainder of the current fiscal year (FY20) and have implemented actions to sweep unspent funds. Originally, I had hoped to build our fund balance with these monies, but instead we are now proposing to use them as carry-over funding into FY21 to again fill the gap in reduced State funding on a temporary basis. This amount totals \$1,032,672.

Finally, we will be implementing various other temporary, and in some instances, more permanent reductions in our spending for FY21. Some examples of this include:

- Substantially limiting and reducing employee travel, specifically to less essential, out-of-state travel. We will be implementing review and additional approval processes to ensure only the most critical of travel is conducted.
- Eliminating many typical employee functions, including the annual Holiday Gala and Employee Recognition Reception celebrations. While I believe these events are helpful in establishing a productive and healthy workplace, they are significant investments that are difficult to justify in the current fiscal environment.

- Reducing sponsorships for many community-related events and fundraisers. I realize that many of our non-profit and community-based organizations are also struggling during these times. However, we will not be able to support them at the levels we would prefer until we have some stabilization in our revenue streams.

In all, if we implement these proposed changes to the FY21 budget, we will free up just more than the \$2.5 million that would be needed to sustain our estimated losses in State funding. By doing so, it is my hope to be able to secure LCCC time to approach our budget reduction strategies with greater purpose and inclusion.

I want to reiterate two points. The first is simply to remind us that \$2.8 million may not be a sufficient enough of a reduction. If a greater amount is imposed by the Board, we will be able to manage those reductions. If a greater reduction is a result of further deterioration of the State revenue picture, and as a result further cuts in State funding, we may still have to reduce spending up to the point of the withdrawal of these funds.

Second, unlike the budget reductions we handled in 2016, I do not believe we have as much time to make these decisions. I anticipate we will have to make, and enact, our budget reduction decisions late into the Fall of 2020, with the tactical implementation lagging into the early months of 2021. The time we are buying will help, but even so, this time is likely not enough and will test the organizational trust and culture of LCCC.

In closing I will simply say that in times of the greatest adversity, we find ways to come together and rise, stronger and more dedicated to our mission. LCCC is fortunate to have a Board of Trustees, faculty, and staff of committed individuals who are able to overcome even the darkest of times and remain steadfast in our commitment to transforming student lives through the power of inspired learning. With the proposed FY21 budget, we are taking a bold step forward into the fray knowing we will prevail.



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OFFICE OF THE PRESIDENT
Dr. Joe Schaffer

To: LCCC Board of Trustees
From: Joe Schaffer, President
Date: May 13, 2020
Subject: Proposed FY21 Budget

I have been preparing institutional budgets for well over a decade now, but I can honestly say that never have I presented one that appears substantially balanced, yet with the fragility of a looming darkness of uncertainty such as we face right now. Your faculty, staff, and leadership have worked diligently to develop the proposed FY21 budget – a budget that I feel good endorsing based on the information we have now and the priorities LCCC has established for the coming year. However, it likely goes without saying that the global pandemic associated with the virus COVID-19, is a black cloud that still lingers and will require substantial modifications to this, or any proposed budget for the next fiscal year.

Before I go into greater details with regard to the proposed FY21 budget and what it encompasses, I believe it would be helpful for me to share a bit about what I know, and a bit about what I don't know, as a context for your consideration.

First, what I know. When we entered this past legislative session, the seven community colleges made an aggressive request for substantial increases in ongoing State funding. These requests were founded on identified needs for areas such as program development, employee compensation, and campus operations, as well as in recognition of a decade-long decline in overall State funding for college operations. While the requests were received openly by the Governor and many members of the Legislature, unfortunately none of them were approved. Rather, modest one-time funding in the amount of \$5 million was appropriated for the community colleges, and an institutional matching program appropriated another \$5 million. We are still uncertain of how the latter will function.

At this juncture we are anticipating a slight decrease in overall State funding coming to LCCC. We anticipate the typical gyrations of the funding model, with some elements seeing reduced funds, and some seeing increases. Most of these swings pertain to the recapture/redistribution

process, the completion funding elements, and the enrollment fluctuations. Overall, we anticipate a reduction of approximately \$150,000 in ongoing State funding. We do, however, anticipate receiving \$408,325 in one-time State funding as a result of the legislative action referenced in the previous paragraph. Also recall that, as a result of legislative withdrawal of funding for Health Insurance Premiums, we are anticipating having to cover well over \$300,000 in these expenses for our employees, something the State would have covered in the past.

Some additional new funds are anticipated to improve the FY21 budget picture. First, with a year of good tuition data after the Wyoming Community College Commission's (WCCC's) actions last year (moving from \$94/credit to \$99/credit for resident students, and raising the tuition cap from 12 credits to 15 credits) we are modeling an increase in tuition of \$313,262. In addition, due to sustained economic growth and the increase in assessed valuation in Laramie County, local funding has increased. Thus, we are modeling an additional \$810,505 in our local appropriation, as well as an increase of \$244,571 in the One Mill budget. 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, this may reverse in future years as the economic impacts of the COVID-19 pandemic catch up with tax collections.

We have built our proposed FY21 budget based on this revenue picture, and it is what we know at this point. Our expenditures, as outlined below, are aligned with our anticipated revenues at this juncture. However, there is definite certainty, and clear indication, that the State will encounter major revenue shortfalls over the near-term future, significantly impacting the ability of the State to fund the community colleges and other agencies. What we don't know is exactly how this will play out or how it will impact us directly.

Three scenarios for revenue shortfalls have been modeled by the Legislative Services Office. They have referred to these as optimistic, intermediate, and pessimistic. At the most optimistic end, they have estimated more than \$550 million in revenue losses for the FY21 and FY22 biennium. At the most pessimistic estimates, this number soars to \$2.8 billion. If the Legislature takes the approach to simply cut State government to make this up, it could be catastrophic. Both with regard to impacts on government operations, but also by further exacerbating the economic problems we face (recall that Government is the number two contributor to Wyoming's GDP-Gross Domestic Product).

The State does, however, have the means to help stabilize government through the pandemic. While I have lamented the fact that legislators and elected officials have continued to sock away money for some future use, even while we have had to cut our budgets, my perspective has changed given the COVID-19 pandemic and its impact on the economy. Through the Legislature Stabilization Reserve Account (LSRA or referred to as the "Rainy Day Fund"), the Legislature now has more than \$1.3 Billion in this account it could use to stabilize State government and buy us time to get through the pandemic.

Thus, while we know the State will have to grapple with revenue shortfalls as a result of the COVID-19 pandemic and ongoing challenges in the oil and coal industries, we do not know how and when this would impact LCCC's State funding. The range of possibilities is so broad, that it is nearly impossible to do any type of meaningful planning on how we might respond and

what strategies we would deploy. I have resolved that when this clarity emerges, LCCC will be ready to approach the outcome in the same strategic, thoughtful, people-centered fashion as we have done with budget challenges in the past.

FY21 BUDGET OVERVIEW

Let me shift then to how we have developed the budget for the coming 2020-2021 fiscal year. I will spend the majority of this memo focusing on what we refer to as our operating budget (Current/General and One Mill funds). Although we have some new revenues – both ongoing and one-time – to utilize, our direction to the campus at the beginning of this process was to maintain a flat or slightly reduced budget. We did this knowing we still have some commitments to strategic initiatives and student enrollment and success that will require additional resources. I believe we were able to accomplish what we set out to do, 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 FY21 budget, starting with compensation.

Compensation Plan

Almost four years ago we made a commitment as an institution to implement a market-based compensation model that would ensure we were at the forefront of talent recruitment and retention. We knew that implementing this new model would be a substantial lift, and one we would have to do over time. As a reminder, our phases of implementation are as follows:

1. Phase I: Move employees to the minimum of their salary scale.
2. Phase II: Move employees to the 25th percentile of their salary scale (recall, this is the minimum at which we want to start all employees upon hire).
3. Phase III: Move employees to the appropriate place on their salary scale based on longevity (recall, we have five increments that move employees up to the 50th percentile on their salary scale).
4. Phase IV: Move employees on their salary scale according to preferred KSA's (Knowledge, Skill, Ability) and performance (these elements are yet to be developed).

We have successfully completed Phase I and Phase II. Because of the significant cost associated with Phase III, we are recommending it move in three steps of its own, the first being built into the FY21 budget. The estimated cost for this in FY21 is \$656,742. We can anticipate similar expenditures in the FY22 and FY23 budgets.

It is worth pausing here. I realize that given the uncertainty of the State's revenue outlook, especially at a time where terms like "hiring freezes" and "RIF's" are being thrown around, that including a compensation component with our budget proposal may catch people off guard. We need to be clear with others, these are not pay raises. This is a strategic, planned, and phased implementation of a compensation system that will ensure we are able to recruit and retain the employees who will be essential for the College's operations well beyond the current situation.

Also, 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. This year is no different and investments must be made. In addition, the compensation elements of the FY21 budget include the health insurance reimbursement shortfall, educational advancements, employer retirement contributions, and retiree health insurance contribution after a two-year rate holiday. Collectively, these elements and the compensation plan phasing equate to an investment of nearly \$1.3 million.

Unit Operating Budgets

As I mentioned, we set the expectations for this budget to have the major operational units bring forward flat or slightly decreased operating budgets. In nearly every area we met this mark, and many brought forward more meaningful budget reductions. One area with a significant increase was Student Services. However, nearly all of this (approximately \$212,728) is attributed to increases in the institutional scholarship section. This increase is driven predominately from increased merit-based scholarships as a result of stronger recruitment of students who meet the requirements for the dean's and president's scholarships. The other significant increase here is for the additional Residence Hall Advisors (RA's) room and board scholarships that are associated with the opening of the new residence hall.

Operating Reserve

The proposed FY21 budget includes a strong operating reserve in the amount of \$408,325 and resides in the General/Current Fund. This number may look familiar. It reflects the one-time State funding that LCCC is receiving as a result of this past legislative session. Given the uncertainty of the future, how State funding will flow or perhaps be pulled back, and the unknown outcome of COVID-19 on student enrollment, we feel strongly that instead of immediately allocating these funds to be spent, the College should hold them in reserve to help mitigate negative impacts.

For example, the reserve serves as a buffer in the event of enrollment declines as a result of the pandemic, or in the event course-taking behaviors change and we see a decline in overall tuition revenue. It also provides some security should local funding decline sharply, or in the case that the Legislature opts to pull back funding in a special session that would change what is currently appropriated to the community colleges within the 21/22 biennial budget. Finally, should neither of the previous two considerations become a reality, this reserve ensures we conclude the biennium with some "flex" in our General/Current Fund budget. Assuming similar levels of funding as we enter the next biennium, these resources could be strategically deployed in the areas of greatest need for one-time expenditures.

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, strategic professional development, an equipment replacement/repair fund, and minor maintenance projects.

We also believe it is important for the College to provide some resources for one-time-only (OTO) purchases items and equipment prioritized by the Budget Resource Allocation

Committee (BRAC). In addition, we have two exceptional Innovation Funds proposals for FY21 that we believe should be funded. Similar to last year, we have budgeted nearly \$250,000 in the One Mill Fund for one-time-only and innovation funds' proposal expenses.

Last, we are also building in a place holder of \$250,000 in anticipation of conducting both strategic and campus master planning activities. Our strategic plan will be successfully concluded in September, and per State statute, we are obligated to produce an updated campus master plan every five years. The next plan will have to be developed and approved by the Board sometime in late spring or summer of 2021.

Other Funds

Although this memorandum primarily focuses on our operating budget—or the Current/General and One Mill funds—the FY21 budget also includes other funds. For the most part, very few notable differences exist in the FY21 budget compared to those from previous years. Those that should be noted by the Board include the following:

- We have included the anticipated revenues directly provided to LCCC through the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act into the Restricted Fund. At the time of the budget's first reading, that amount will be approximately \$750,000. By the time the budget is approved in July, we anticipate that amount increasing to more than \$1.4 million.
- The Auxiliary Fund will also be impacted by the new residence hall coming online in the next fiscal year. Increased revenues from increased numbers of students paying room and board to live on campus will cover increased expenses for utilities, an assistant residence hall director, and other indirect costs and personnel necessary to accommodate the addition of the new facility.
- We are also modeling zero investment income in the Endowment Fund. While we hope the impacts of the COVID-19 pandemic to the markets is not this bad, we want to be realistically conservative by not modeling any increases in earnings from our investments or those we hold in trust for the LCCC Foundation.

SUMMATION

In conclusion, I believe the proposed FY21 budget is a solid budget based on the information of what we know right now. It includes both investments in critical areas where needed, aligns with known revenue projections and streams, and yet includes flexibility and frugality to help us navigate the challenges we will likely face ahead. Please note, I do anticipate things will change between your first reading of the budget and what you will likely approve in July. I also anticipate we may have to make mid-year adjustments either in response to the outcome of special legislative sessions and actions, or in preparation for these in the following fiscal year (FY22).

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 2020-2021 fiscal year ending June 30, 2021, 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 15th day of July, 2020, at 6:00 pm., M.D.T., at which time any and all persons interested may appear and be heard. If COVID-19 restrictions are still in place, the meeting will be held virtually via Zoom. 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	\$2,901,188	\$56,381,203	\$59,282,391	\$ 8,642,755	\$67,925,146
ONE MILL FUND	616,782	-0-	616,782	2,227,652	2,844,434
PLANT FUND	7,884,628	10,267,449	18,152,077	-0-	18,152,077
GO BONDS, SERIES 2014	-0-	-0-	-0-	2,165,826	2,165,826
RENOVATE AND EXPAND FINE ARTS	-0-	-0-	-0-	2,242,729	2,242,729
TOTAL	\$11,402,598	\$66,648,652	\$78,051,250	\$15,278,962	\$93,330,212

*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, July 2, 2020
 Pine Bluffs Post, July 2, 2020

RESOLUTION TO PROVIDE INCOME

WHEREAS, on the 15th day of July, 2020, this Board adopted a college budget for the 2020-2021 fiscal year ending June 30, 2021, calling for the following appropriations:

Current Fund.....	\$67,925,146
One Mill Fund.....	2,844,434
Plant Fund.....	22,560,632
Total.....	\$93,330,212

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, 2021, as shown opposite each fund amounts to be raised by taxes:







Amount to be Raised

Current Fund	\$ 8,642,755 4 mills
One Mill Fund	2,227,652 1 mill
GO Bond, Series 2014	2,165,826 To Be Assessed
Renovate & Expand Facilities...	2,242,729 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, 2021.

Dated this 15th day of July, 2020.

Attest:

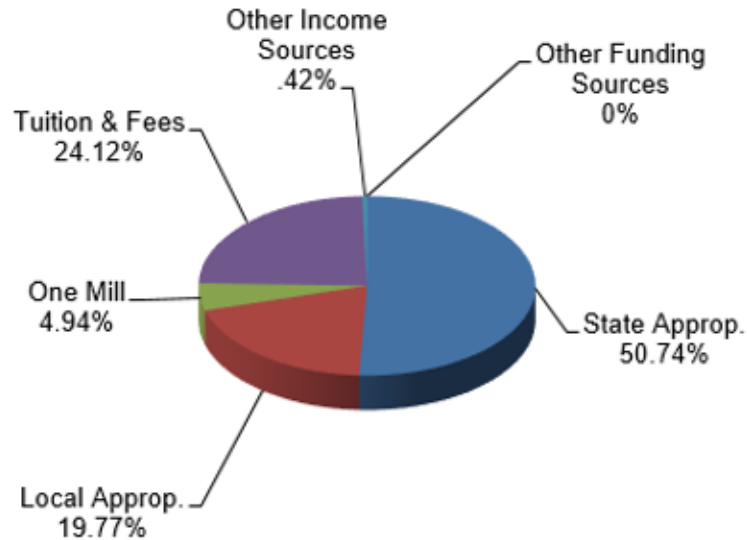







**LARAMIE COUNTY COMMUNITY COLLEGE
FUND BUDGET SUMMARY**

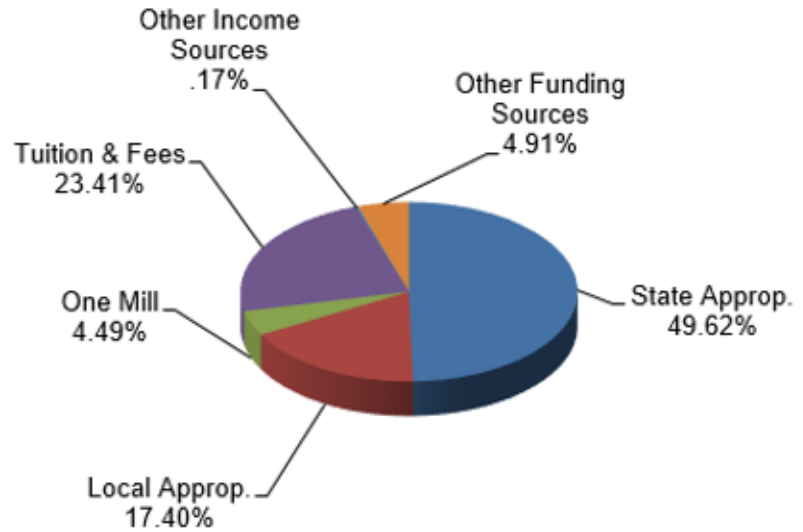
ITEM	Actuals 2018-2019 Summary	Estimated 2019-2020 Actuals	Tentative 2020-2021 Summary	Approved 2020-2021 Budget
Unrestricted Operating Fund	\$41,695,671	\$43,247,430	\$46,813,178	\$46,813,178
One Mill Fund	1,944,615	1,912,523	2,844,434	2,844,434
Unrestricted & One Mill Fund	\$43,640,286	\$45,159,953	\$49,657,612	\$49,657,612
Auxiliary Fund	\$3,827,126	\$3,706,072	\$4,936,921	\$4,936,921
Restricted Fund	12,141,126	13,626,377	15,675,047	15,675,047
LCCC Current Fund Budget	\$59,608,537	\$62,492,402	\$70,269,580	\$70,269,580
Endowment Fund	\$663,636	\$500,000	\$500,000	\$500,000
Plant & Construction Fund	9,135,121	5,392,110	22,560,632	22,560,632
	\$9,798,757	\$5,892,110	\$23,060,632	\$23,060,632
Total LCCC Budget	\$69,407,295	\$68,384,512	\$93,330,212	\$93,330,212

LARAMIE COUNTY COMMUNITY COLLEGE

FY2019-2020 REVENUES



FY2020-2021 REVENUES

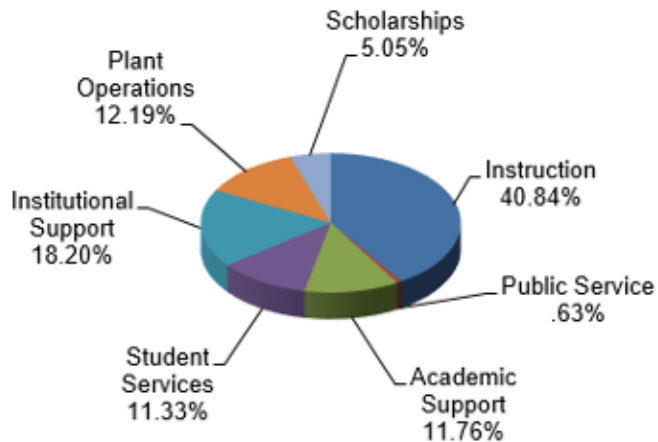


ITEM	ESTIMATED 2019-2020 ACTUALS	PERCENT OF BUDGET
Revenues		
State Appropriations	\$ 24,023,840	50.74%
Local Appropriations	9,362,906	19.77%
One Mill	2,340,727	4.94%
Tuition & Fees	11,423,059	24.12%
Other Income Sources	199,971	0.42%
Other Funding Sources	0	0.00%
Total Revenues	\$ 47,350,503	100.00%

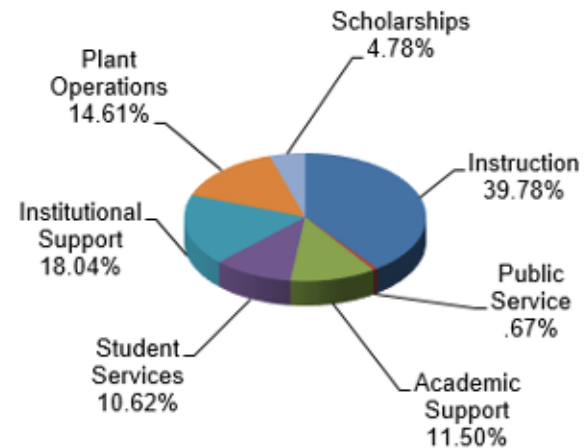
ITEM	APPROVED 2020-2021 BUDGET	PERCENT OF BUDGET
Revenues		
State Appropriations	\$ 24,638,748	49.62%
Local Appropriations	8,642,755	17.40%
One Mill	2,227,652	4.49%
Tuition & Fees	11,624,138	23.41%
Other Income Sources	82,996	0.17%
Other Funding Sources	2,441,323	4.91%
Total Revenues	\$ 49,657,612	100.00%

LARAMIE COUNTY COMMUNITY COLLEGE

FY2019-2020 EXPENDITURES BY PROGRAM



FY2020-2021 EXPENDITURES BY PROGRAM



ITEM	ESTIMATED 2019-2020 ACTUALS	PERCENT OF BUDGET
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Expenditures by Program

Instruction	\$ 18,445,196	40.84%
Public Service	282,395	0.63%
Academic Support	5,310,262	11.76%
Total Instructional Programs	\$ 24,037,853	53.23%
Student Services	\$ 5,114,971	11.33%
Institutional Support	8,218,634	18.20%
Plant Operations	5,507,106	12.19%
Scholarships	2,281,389	5.05%
Total Expenditures by Program	\$ 45,159,953	100.00%

FY2020-2021

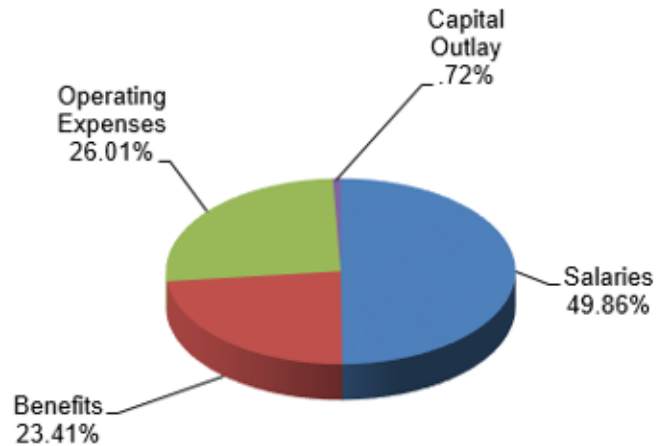
ITEM	APPROVED 2020-2021 BUDGET	PERCENT OF BUDGET
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Expenditures by Program

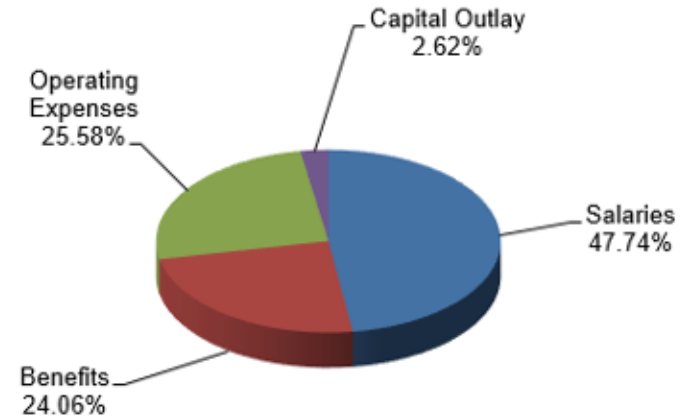
Instruction	\$ 19,756,035	39.78%
Public Service	331,854	0.67%
Academic Support	5,711,896	11.50%
Total Instructional Programs	\$ 25,799,785	51.95%
Student Services	\$ 5,275,306	10.62%
Institutional Support	8,959,364	18.04%
Plant Operations	7,253,979	14.61%
Scholarships	2,369,178	4.78%
Total Expenditures by Program	\$ 49,657,612	100.00%

LARAMIE COUNTY COMMUNITY COLLEGE

FY2019-2020 EXPENDITURES BY SERIES



FY2020-2021 EXPENDITURES BY SERIES



ITEM	ESTIMATED 2019-2020 ACTUALS	PERCENT OF BUDGET
Expenditures by Series		
Salaries	\$ 22,516,263	49.86%
Benefits	10,569,902	23.41%
Operating Expenses	11,744,564	26.01%
Capital Outlay	329,224	0.72%
Total Expenditures by Series	\$ 45,159,953	100.00%

ITEM	APPROVED 2020-2021 BUDGET	PERCENT OF BUDGET
Expenditures by Series		
Salaries	\$ 23,707,645	47.74%
Benefits	11,946,861	24.06%
Operating Expenses	12,703,512	25.58%
Capital Outlay	1,299,594	2.62%
Total Expenditures by Series	\$ 49,657,612	100.00%

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Total Current Funds

College:	<u>Laramie County Community College</u>	Actual 2018-2019	Estimated Actuals 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue	Tuition and Fees	10,094,068	11,423,059	11,624,138	11,624,138
	State Appropriations	23,944,795	24,023,840	24,638,748	24,638,748
	Local Appropriations	9,972,332	11,703,633	10,870,407	10,870,407
	Federal Grants and Contracts	10,272,509	10,577,836	12,486,437	12,486,437
	State Grants and Contracts	1,735,501	2,755,783	3,081,755	3,081,755
	Local Grants and Contracts	58,213	68,947	65,000	65,000
	Private Gifts/Grants/Contracts	18,752	500	41,855	41,855
	Endowment Income	0	0	0	0
	Sales & Services/Educ Act.	0	0	0	0
	Sales & Services/Aux Enter	3,944,156	3,099,657	4,330,274	4,330,274
	Other Sources	401,701	199,971	82,996	82,996
	Total Revenue	60,442,028	63,853,226	67,221,610	67,221,610
Other Funding Sources	Carryover	0	0	3,047,970	3,047,970
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	0	0	3,047,970	3,047,970
Total Current Funds Revenue and Other		60,442,028	63,853,226	70,269,580	70,269,580
Expenditures by Program	Instruction	19,013,343	20,541,643	22,774,787	22,774,787
	Research	0	0	0	0
	Public Service	376,443	340,238	396,854	396,854
	Academic Support	6,045,614	6,109,522	6,555,039	6,555,039
	Student Services	4,656,760	5,123,471	5,317,161	5,317,161
	Institutional Support	7,955,238	8,218,633	8,959,364	8,959,364
	Operations and Maint/Plant	6,061,518	5,507,107	7,253,979	7,253,979
	Scholarships & Fellowships	12,021,764	12,945,717	14,075,475	14,075,475
	Total Expenditures	56,130,679	58,786,330	65,332,659	65,332,659
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Expenditures	3,769,672	3,706,072	4,936,921	4,936,921
	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Expenditures & Transfers	3,769,672	3,706,072	4,936,921	4,936,921
Total Current Funds Exp & Transfers		59,900,351	62,492,402	70,269,580	70,269,580
Expenditures by Series	Salaries	23,426,674	24,525,805	26,386,343	26,386,343
	Benefits	10,478,139	11,243,937	12,668,050	12,668,050
	Operating Expenses	25,028,432	26,187,877	29,543,393	29,543,393
	Capital Outlay	967,107	534,783	1,671,794	1,671,794
	Total Expenditures	59,900,351	62,492,402	70,269,580	70,269,580
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		59,900,351	62,492,402	70,269,580	70,269,580
Net Increase (Decrease)		541,677	1,360,824	0	0

WCCC Form 213 (Reviewed Feb 2013)

Date Prepared: 07/15/20

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Revenue

College:	Laramie County Community College	Actual 2018-2019	Estimated Actuals 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue					
Tuition, Fees	Credit Tuition, In-State	3,776,271	4,310,686	4,272,528	4,272,528
	Credit Tuition, Out-of-District	1,371,088	1,634,599	1,660,100	1,660,100
	Credit Tuition, Out-State	522,888	545,682	561,140	561,140
	Credit Tuition, WUE	1,137,219	1,517,233	1,573,380	1,573,380
	Continuing Education Tuition	599,886	664,728	570,000	570,000
	Community Services Tuition	194,500	142,177	205,000	205,000
	Student Fees	1,728,307	1,867,104	1,948,396	1,948,396
	Course Fees	728,961	712,717	833,594	833,594
	Other Fees	34,947	28,134	0	0
State Appropriations	State Aid Appropriation	18,667,216	18,538,034	17,564,007	17,564,007
	Supplemental Appropriation	5,277,579	5,485,806	7,074,741	7,074,741
	Other State Revenue	0	0	0	0
Local Appropriations	Mill Levy, Four-Mill	6,668,135	8,159,064	7,333,239	7,333,239
	Mill Levy, Optional	1,667,303	2,039,766	1,872,359	1,872,359
	Motor Vehicle Fees	1,636,895	1,504,802	1,664,809	1,664,809
	Other Local Revenue	0	0	0	0
Federal Grants and Contracts		10,272,509	10,577,836	12,486,437	12,486,437
State Grants and Contracts		1,735,501	2,755,783	3,081,755	3,081,755
Local Grants and Contracts BOCES/BOCHES		58,213	68,947	65,000	65,000
Private Grants/Gifts/Contracts		18,752	500	41,855	41,855
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	816,388	688,147	1,151,871	1,151,871
	Residence Halls	1,334,118	1,148,823	1,762,012	1,762,012
	Bookstores	132,534	116,958	115,000	115,000
	Copy Centers	47,823	50,644	47,000	47,000
	Motor Pool	0	0	0	0
	Early Childhood Center	944,492	648,013	876,056	876,056
	Other	668,801	447,072	378,335	378,335
Other Sources	Gate Receipts	0	0	0	0
	Investment Income	235,711	21,053	50,000	50,000
	Miscellaneous Deposits	165,990	178,919	32,996	32,996
Total Revenue		60,442,028	63,853,226	67,221,610	67,221,610
Other Funding Sources	Carryover	102,271	0	3,047,970	3,047,970
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		102,271	0	3,047,970	3,047,970
Total Current Funds Revenue and Other		60,544,299	63,853,226	70,269,580	70,269,580

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Total Current Funds Expenditures

College:	<u>Laramie County Community College</u>	Actual 2018-2019	Estimated Actuals 2019-2020	Tentative 2020-2021	Approved 2020-2021
Expenditures by Program					
Instruction	Salaries	10,056,255	10,512,316	11,506,906	11,506,906
All Other	Benefits	4,616,185	4,894,186	5,636,238	5,636,238
	Operating Expenses	2,847,706	3,642,971	3,874,457	3,874,457
	Capital Outlay	361,579	290,699	529,215	529,215
	Total Expenditures	17,881,726	19,340,172	21,546,816	21,546,816
Instruction	Salaries	290,450	239,734	311,240	311,240
Continuing	Benefits	41,251	34,074	37,362	37,362
Education	Operating Expenses	170,984	279,395	221,398	221,398
	Capital Outlay	2,000	0	9,000	9,000
	Total Expenditures	504,685	553,203	579,000	579,000
Instruction	Salaries	434,017	452,779	472,062	472,062
ABE, GED,	Benefits	102,730	124,997	134,686	134,686
ESL	Operating Expenses	90,185	70,492	42,223	42,223
	Capital Outlay	0	0	0	0
	Total Expenditures	626,933	648,268	648,971	648,971
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	33,832	35,010	43,039	43,039
All Other	Benefits	7,789	11,940	11,840	11,840
	Operating Expenses	20,573	10,893	10,121	10,121
	Capital Outlay	0	0	0	0
	Total Expenditures	62,193	57,843	65,000	65,000
Public Service	Salaries	201,976	167,435	200,248	200,248
Community	Benefits	49,663	48,561	54,377	54,377
Service	Operating Expenses	62,611	66,399	77,229	77,229
	Capital Outlay	0	0	0	0
	Total Expenditures	314,250	282,395	331,854	331,854
Academic	Salaries	3,274,020	3,335,122	3,445,503	3,445,503
Support	Benefits	1,439,225	1,496,911	1,646,718	1,646,718
	Operating Expenses	1,329,369	1,277,489	1,462,818	1,462,818
	Capital Outlay	3,000	0	0	0
	Total Expenditures	6,045,614	6,109,522	6,555,039	6,555,039
Student	Salaries	2,506,933	2,862,430	2,930,412	2,930,412
Services	Benefits	1,230,686	1,391,157	1,546,697	1,546,697
	Operating Expenses	919,141	869,884	840,052	840,052
	Capital Outlay	0	0	0	0
	Total Expenditures	4,656,760	5,123,471	5,317,161	5,317,161
Institutional	Salaries	3,786,693	3,978,914	4,136,987	4,136,987
Support	Benefits	1,760,459	1,892,856	2,085,029	2,085,029
	Operating Expenses	2,284,942	2,237,650	2,600,036	2,600,036
	Capital Outlay	123,143	109,213	137,312	137,312
	Total Expenditures	7,955,238	8,218,633	8,959,364	8,959,364

WYOMING COMMUNITY COLLEGE SYSTEM					
Operation/	Salaries	1,831,346	1,890,357	2,007,159	2,007,159
Maintenance	Benefits	1,017,385	1,036,073	1,208,219	1,208,219
Plant	Operating Expenses	2,735,402	2,445,805	3,042,334	3,042,334
	Capital Outlay	477,385	134,872	996,267	996,267
	Total Expenditures	6,061,518	5,507,107	7,253,979	7,253,979
Scholarships and Fellowships	Salaries	40,989	64,138	80,000	80,000
	Benefits	0	0	0	0
	Operating Expenses	11,980,775	12,881,579	13,995,475	13,995,475
	Capital Outlay	0	0	0	0
	Total Expenditures	12,021,764	12,945,717	14,075,475	14,075,475
Total Expenditures		56,130,679	58,786,330	65,332,659	65,332,659
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Salaries	970,163	987,572	1,252,787	1,252,787
	Benefits	212,765	313,181	306,884	306,884
	Operating Expenses	2,586,744	2,405,318	3,377,250	3,377,250
	Capital Outlay	0	0	0	0
	Total Expenditures	3,769,672	3,706,072	4,936,921	4,936,921
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		59,900,351	62,492,402	70,269,580	70,269,580

WCCC Form 215 (Reviewed Feb 2013)

Date Prepared: 07/15/20

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Summary

College:	<u>Laramie County Community College</u>	Actuals 2018-2019	Estimated Actuals 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue	Tuition and Fees	10,094,068	11,423,059	11,624,138	11,624,138
	State Appropriations	23,944,795	24,023,840	24,638,748	24,638,748
	Local Appropriations	7,977,650	9,362,906	8,642,755	8,642,755
	Sales & Services/Educ Act.	0	0	0	0
	Other Sources	401,701	199,971	82,996	82,996
	Total Revenue	42,418,215	45,009,776	44,988,637	44,988,637
Other Funding Sources	Carryover	0	0	1,824,541	1,824,541
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	0	0	1,824,541	1,824,541
Total Operating Fund Revenue and Other		42,418,215	45,009,776	46,813,178	46,813,178
Expenditures by Program	Instruction	17,346,604	18,168,366	19,479,519	19,479,519
	Research	0	0	0	0
	Public Service	296,608	268,631	319,289	319,289
	Academic Support	4,750,078	4,611,868	5,055,740	5,055,740
	Student Services	4,638,071	5,079,971	5,255,306	5,255,306
	Institutional Support	7,719,994	7,975,483	8,717,052	8,717,052
	Operations and Maint/Plant	5,113,925	4,861,722	5,617,094	5,617,094
	Scholarships & Fellowships	2,111,907	2,281,389	2,369,178	2,369,178
	Total Expenditures	41,977,186	43,247,430	46,813,178	46,813,178
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		41,977,186	43,247,430	46,813,178	46,813,178
Expenditures by Series	Salaries	21,203,339	22,060,571	23,357,217	23,357,217
	Benefits	9,774,612	10,326,206	11,742,917	11,742,917
	Operating Expenses	10,970,338	10,733,627	11,426,044	11,426,044
	Capital Outlay	28,896	127,025	287,000	287,000
	Total Expenditures	41,977,186	43,247,430	46,813,178	46,813,178
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		41,977,186	43,247,430	46,813,178	46,813,178
Net Increase (Decrease)		441,029	1,762,346	0	0

WCCC Form 216 (Reviewed Feb 2013)

Date Prepared: 07/15/20

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Revenue

College:	<u>Laramie County Community College</u>	Actuals 2018-2019	Estimated Actuals 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue					
Tuition, Fees	Credit Tuition, In-State	3,776,271	4,310,686	4,272,528	4,272,528
	Credit Tuition, Out-of-District	1,371,088	1,634,599	1,660,100	1,660,100
	Credit Tuition, Out-State	522,888	545,682	561,140	561,140
	Credit Tuition, WUE	1,137,219	1,517,233	1,573,380	1,573,380
	Continuing Education Tuition	599,886	664,728	570,000	570,000
	Community Services Tuition	194,500	142,177	205,000	205,000
	Student Fees	1,728,307	1,867,104	1,948,396	1,948,396
	Course Fees	728,961	712,717	833,594	833,594
	Other Fees	34,947	28,134	0	0
State Appropriations	State Aid Appropriation	18,667,216	18,538,034	17,564,007	17,564,007
	Supplemental Appropriation	5,277,579	5,485,806	7,074,741	7,074,741
	Other State Revenue	0	0	0	0
Local Appropriations	Mill Levy, Four-Mill	6,668,135	8,159,064	7,333,239	7,333,239
	Motor Vehicle Fees	1,309,516	1,203,842	1,309,516	1,309,516
	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	235,711	21,053	50,000	50,000
	Miscellaneous Deposits	165,990	178,919	32,996	32,996
Total Revenue		42,418,215	45,009,776	44,988,637	44,988,637
Other Funding Sources	Carryover	0	0	1,824,541	1,824,541
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		0	0	1,824,541	1,824,541
Total Operating Fund Revenue and Other		42,418,215	45,009,776	46,813,178	46,813,178

WCCC Form 217 (Reviewed Feb 2013)

Date Prepared: 07/15/20

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Unrestricted Operating Fund Expenditures

College:	<u>Laramie County Community College</u>	Actuals 2018-2019	Estimated Actuals 2019-2020	Tentative 2020-2021	Approved 2020-2021
Expenditures by Program					
Instruction	Salaries	9,719,526	10,149,816	10,831,691	10,831,691
All Other	Benefits	4,486,794	4,740,468	5,442,673	5,442,673
	Operating Expenses	2,370,625	2,371,744	2,276,795	2,276,795
	Capital Outlay	18,896	73,087	78,000	78,000
	Total Expenditures	16,595,842	17,335,115	18,629,159	18,629,159
Instruction	Salaries	290,450	239,734	311,240	311,240
Continuing	Benefits	41,251	34,074	37,362	37,362
Education	Operating Expenses	170,984	279,395	221,398	221,398
	Capital Outlay	2,000	0	9,000	9,000
	Total Expenditures	504,685	553,203	579,000	579,000
Instruction	Salaries	165,342	171,499	184,270	184,270
ABE, GED,	Benefits	51,605	69,579	83,290	83,290
ESL	Operating Expenses	29,130	38,970	3,800	3,800
	Capital Outlay	0	0	0	0
	Total Expenditures	246,077	280,048	271,360	271,360
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	0	0	0	0
All Other	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	186,950	155,583	190,248	190,248
Community	Benefits	48,514	47,654	53,612	53,612
Service	Operating Expenses	61,144	65,393	75,429	75,429
	Capital Outlay	0	0	0	0
	Total Expenditures	296,608	268,631	319,289	319,289
Academic	Salaries	2,717,482	2,636,497	2,796,904	2,796,904
Support	Benefits	1,138,024	1,136,530	1,288,476	1,288,476
	Operating Expenses	891,572	838,841	970,360	970,360
	Capital Outlay	3,000	0	0	0
	Total Expenditures	4,750,078	4,611,868	5,055,740	5,055,740
Student	Salaries	2,505,549	2,862,430	2,898,718	2,898,718
Services	Benefits	1,230,580	1,391,157	1,544,256	1,544,256
	Operating Expenses	901,941	826,384	812,332	812,332
	Capital Outlay	0	0	0	0
	Total Expenditures	4,638,071	5,079,971	5,255,306	5,255,306
Institutional	Salaries	3,786,693	3,954,655	4,136,987	4,136,987
Support	Benefits	1,760,459	1,870,670	2,085,029	2,085,029
	Operating Expenses	2,167,841	2,150,158	2,495,036	2,495,036
	Capital Outlay	5,000	0	0	0
	Total Expenditures	7,719,994	7,975,483	8,717,052	8,717,052

WYOMING COMMUNITY COLLEGE SYSTEM					
Operation/	Salaries	1,831,346	1,890,357	2,007,159	2,007,159
Maintenance	Benefits	1,017,385	1,036,073	1,208,219	1,208,219
Plant	Operating Expenses	2,265,194	1,881,354	2,201,716	2,201,716
	Capital Outlay	0	53,938	200,000	200,000
	Total Expenditures	5,113,925	4,861,722	5,617,094	5,617,094
Scholarships and	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	2,111,907	2,281,389	2,369,178	2,369,178
Fellowships	Capital Outlay	0	0	0	0
	Total Expenditures	2,111,907	2,281,389	2,369,178	2,369,178
Total Expenditures		41,977,186	43,247,430	46,813,178	46,813,178
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Operating Fund Exp. and Transfers		41,977,186	43,247,430	46,813,178	46,813,178
WCCC Form 218 (Reviewed Feb 2013)					
Date Prepared: 07/15/20					

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Auxiliary Fund Summary

College:	<u>Laramie County Community College</u>	Actuals 2018-2019	Estimated Actuals 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue	Sales & Services/Auxiliary Enterprises	3,944,156	3,099,657	4,330,274	4,330,274
Student Fees	Other Sources	0	0	0	0
	Total Revenue	3,944,156	3,099,657	4,330,274	4,330,274
Other Funding Sources	Carryover	0	0	606,647	606,647
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	0	0	606,647	606,647
	Total Auxiliary Revenue and Other	3,944,156	3,099,657	4,936,921	4,936,921
Expenditures by Program	Auxiliary Enterprises, Student	3,230,288	3,190,770	4,558,586	4,558,586
	Auxiliary Enterprises, Faculty/Staff	539,385	515,301	378,335	378,335
	Total Expenditures	3,769,672	3,706,072	4,936,921	4,936,921
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	3,769,672	3,706,072	4,936,921	4,936,921
Expenditures by Series	Salaries	970,163	987,572	1,252,787	1,252,787
	Benefits	212,765	313,181	306,884	306,884
	Operating Expenses	2,586,744	2,405,318	3,377,250	3,377,250
	Capital Outlay	0	0	0	0
	Total Expenditures	3,769,672	3,706,072	4,936,921	4,936,921
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	3,769,672	3,706,072	4,936,921	4,936,921
Net Increase (Decrease)		174,483	(606,414)	0	0

WCCC Form 216b (Reviewed Feb 2013)

Date Prepared: 07/15/20

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Auxiliary Fund Revenue

College:	<u>Laramie County Community College</u>	Actuals 2018-2019	Estimated Actuals 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue					
Sales/Service	Student Center	0	0	0	0
	Food Service	816,388	688,147	1,151,871	1,151,871
	Residence Halls	1,334,118	1,148,823	1,762,012	1,762,012
	Bookstores	132,534	116,958	115,000	115,000
	Copy Center	47,823	50,644	47,000	47,000
	Motor Pool	0	0	0	0
	Early Childhood Center	944,492	648,013	876,056	876,056
	Other	668,801	447,072	378,335	378,335
Other Sources	Gate Receipts	0	0	0	0
	Investment Income	0	0	0	0
	Miscellaneous Deposits	0	0	0	0
Total Revenue		3,944,156	3,099,657	4,330,274	4,330,274
Other Funding Sources	Carryover	0	0	606,647	606,647
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		0	0	606,647	606,647
Total Auxiliary Fund Revenue and Other		3,944,156	3,099,657	4,936,921	4,936,921

WCCC Form 217b (Reviewed Feb 2013)

Date Prepared: 07/15/20

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Auxiliary Fund Expenditures

College:	<u>Laramie County Community College</u>	Actuals 2018-2019	Estimated Actuals 2019-2020	Tentative 2020-2021	Approved 2020-2021
Expenditures by Program					
Student	Salaries	0	0	0	0
Student Center	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Student	Salaries	0	0	0	0
Food Service	Benefits	0	0	0	0
	Operating Expenses	713,984	806,509	1,461,871	1,461,871
	Capital Outlay	0	0	0	0
	Total Expenditures	713,984	806,509	1,461,871	1,461,871
Student	Salaries	0	0	0	0
Bookstore	Benefits	0	0	0	0
	Operating Expenses	214,239	139,997	315,000	315,000
	Capital Outlay	0	0	0	0
	Total Expenditures	214,239	139,997	315,000	315,000
Student	Salaries	199,939	187,668	416,336	416,336
Housing	Benefits	44,881	57,149	110,151	110,151
	Operating Expenses	1,142,895	982,970	1,235,525	1,235,525
	Capital Outlay	0	0	0	0
	Total Expenditures	1,387,715	1,227,787	1,762,012	1,762,012
Student Early	Salaries	666,991	701,384	743,814	743,814
Childhood	Benefits	145,686	223,453	174,604	174,604
Center	Operating Expenses	56,190	45,941	54,285	54,285
	Capital Outlay	0	0	0	0
	Total Expenditures	868,867	970,779	972,703	972,703
Faculty/Staff	Salaries	0	0	0	0
Copy Center	Benefits	0	0	0	0
	Operating Expenses	45,482	45,699	47,000	47,000
	Capital Outlay	0	0	0	0
	Total Expenditures	45,482	45,699	47,000	47,000
Faculty/Staff	Salaries	0	0	0	0
Motor Pool	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Faculty/Staff	Salaries	103,234	98,520	92,637	92,637
Other	Benefits	22,197	32,579	22,129	22,129
	Operating Expenses	413,953	384,202	263,569	263,569
	Capital Outlay	0	0	0	0
	Total Expenditures	539,385	515,301	378,335	378,335
Total Expenditures		3,769,672	3,706,072	4,936,921	4,936,921
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Auxiliary Fund Exp. and Transfers		3,769,672	3,706,072	4,936,921	4,936,921

WCCC Form 218b (Reviewed Feb 2013)

Date Prepared: 07/15/20

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - One Mill Fund Summary

College:	<u>Laramie County Community College</u>	Actuals 2018-2019	Estimated Actuals 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue	Local Appropriations	1,994,682	2,340,727	2,227,652	2,227,652
	Other Sources	0	0	0	0
	Total Revenue	1,994,682	2,340,727	2,227,652	2,227,652
Other Funding Sources	Carryover	0	0	616,782	616,782
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	0	0	616,782	616,782
Total One-Mill Revenue and Other		1,994,682	2,340,727	2,844,434	2,844,434
Expenditures by Program	Instruction	126,604	276,830	276,516	276,516
	Research	0	0	0	0
	Public Service	17,641	13,764	12,565	12,565
	Academic Support	639,164	698,394	656,156	656,156
	Student Services	0	35,000	20,000	20,000
	Institutional Support	235,244	243,151	242,312	242,312
	Operations and Maint/Plant	947,593	645,385	1,636,885	1,636,885
	Scholarships & Fellowships	0	0	0	0
	Total Expenditures	1,966,246	1,912,523	2,844,434	2,844,434
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		1,966,246	1,912,523	2,844,434	2,844,434
Expenditures by Series	Salaries	346,845	455,692	350,428	350,428
	Benefits	182,477	243,696	203,944	203,944
	Operating Expenses	793,491	1,010,937	1,277,468	1,277,468
	Capital Outlay	643,434	202,198	1,012,594	1,012,594
	Total Expenditures	1,966,246	1,912,523	2,844,434	2,844,434
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		1,966,246	1,912,523	2,844,434	2,844,434
Net Increase (Decrease)		28,436	428,203	0	0

WCCC Form 216c (Reviewed Feb 2013)

Date Prepared: 07/15/20

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - One Mill Fund Revenue

College:	<u>Laramie County Community College</u>	Actuals 2018-2019	Estimated Actuals 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue					
Local	Mill levy	1,667,303	2,039,766	1,872,359	1,872,359
Appropriations	Optional Mill	0	0	0	0
	Motor Vehicle Fees	327,379	300,960	355,293	355,293
	Other Local Revenue	0	0	0	0
Other Sources	Investment Income	0	0	0	0
Total Revenue		1,994,682	2,340,727	2,227,652	2,227,652
Other Funding Sources	Carryover	0	0	616,782	616,782
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		0	0	616,782	616,782
Total One-Mill Revenue and Other		1,994,682	2,340,727	2,844,434	2,844,434

WCCC Form 217c (Reviewed Feb 2013)

Date Prepared: 07/15/20

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - One Mill Fund Expenditures

College:	<u>Laramie County Community College</u>	Actuals 2018-2019	Estimated Actuals 2019-2020	Tentative 2020-2021	Approved 2020-2021
Expenditures by Program					
Instruction	Salaries	46,946	54,025	57,860	57,860
All Other	Benefits	10,775	17,152	11,698	11,698
	Operating Expenses	20,978	193,602	127,943	127,943
	Capital Outlay	47,906	12,052	79,015	79,015
	Total Expenditures	126,604	276,830	276,516	276,516
Instruction	Salaries	0	0	0	0
Continuing	Benefits	0	0	0	0
Education	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction	Salaries	0	0	0	0
ABE, GED,	Benefits	0	0	0	0
ESL	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	0	0	0	0
All Other	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	15,026	11,851	10,000	10,000
Community	Benefits	1,149	907	765	765
Service	Operating Expenses	1,466	1,006	1,800	1,800
	Capital Outlay	0	0	0	0
	Total Expenditures	17,641	13,764	12,565	12,565
Academic	Salaries	284,873	365,557	282,568	282,568
Support	Benefits	170,553	203,451	191,481	191,481
	Operating Expenses	183,738	129,386	182,107	182,107
	Capital Outlay	0	0	0	0
	Total Expenditures	639,164	698,394	656,156	656,156
Student	Salaries	0	0	0	0
Services	Benefits	0	0	0	0
	Operating Expenses	0	35,000	20,000	20,000
	Capital Outlay	0	0	0	0
	Total Expenditures	0	35,000	20,000	20,000
Institutional	Salaries	0	24,259	0	0
Support	Benefits	0	22,186	0	0
	Operating Expenses	117,101	87,492	105,000	105,000
	Capital Outlay	118,143	109,213	137,312	137,312
	Total Expenditures	235,244	243,151	242,312	242,312

WYOMING COMMUNITY COLLEGE SYSTEM					
Operation/	Salaries	0	0	0	0
Maintenance	Benefits	0	0	0	0
Plant	Operating Expenses	470,208	564,451	840,618	840,618
	Capital Outlay	477,385	80,934	796,267	796,267
	Total Expenditures	947,593	645,385	1,636,885	1,636,885
Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Total Expenditures		1,966,246	1,912,523	2,844,434	2,844,434
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total One-Mill Expenditures and Transfers		1,966,246	1,912,523	2,844,434	2,844,434
WCCC Form 218c (Reviewed Feb 2013)		Date Prepared: 07/15/20			

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Summary

College:	<u>Laramie County Community College</u>	Actuals 2018-2019	Estimated Actuals 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	10,272,509	10,577,836	12,486,437	12,486,437
	State Grants and Contracts	1,735,501	2,755,783	3,081,755	3,081,755
	Local Grants and Contracts	58,213	68,947	65,000	65,000
	Private Gifts/Grants/Contracts	18,752	500	41,855	41,855
	Total Revenue	12,084,975	13,403,066	15,675,047	15,675,047
Other Funding Sources	Carryover	102,271	0	0	0
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	102,271	0	0	0
Total Restricted Funds Revenue and Other		12,187,246	13,403,066	15,675,047	15,675,047
Expenditures by Program	Instruction	1,540,135	2,096,446	3,018,752	3,018,752
	Research	0	0	0	0
	Public Service	62,193	57,843	65,000	65,000
	Academic Support	656,372	799,260	843,143	843,143
	Student Services	18,689	8,500	41,855	41,855
	Institutional Support	0	0	0	0
	Operations and Maint/Plant	0	0	0	0
	Scholarships & Fellowships	9,909,858	10,664,328	11,706,297	11,706,297
	Total Expenditures	12,187,247	13,626,377	15,675,047	15,675,047
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		12,187,247	13,626,377	15,675,047	15,675,047
Expenditures by Series	Salaries	906,327	1,021,970	1,425,911	1,425,911
	Benefits	308,285	360,854	414,305	414,305
	Operating Expenses	10,677,858	12,037,994	13,462,631	13,462,631
	Capital Outlay	294,777	205,560	372,200	372,200
	Total Expenditures	12,187,247	13,626,377	15,675,047	15,675,047
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		12,187,247	13,626,377	15,675,047	15,675,047
Net Increase (Decrease)		(0)	(223,311)	0	0

WCCC Form 216a (Reviewed Feb 2013)

Date Prepared: 07/15/20

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Revenue

College:	<u>Laramie County Community College</u>	Actuals 2018-2019	Estimated Actuals 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue					
	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	10,272,509	10,577,836	12,486,437	12,486,437
	State Grants and Contracts	1,735,501	2,755,783	3,081,755	3,081,755
	Local Grants and Contracts	58,213	68,947	65,000	65,000
	Private Gift/Grants/Contracts	18,752	500	41,855	41,855
Total Revenue		12,084,975	13,403,066	15,675,047	15,675,047
Other Funding Sources					
	Carryover	102,271	0	0	0
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		102,271	0	0	0
Total Restricted Funds Revenue and Other		12,187,246	13,403,066	15,675,047	15,675,047

WCCC Form 217e (Reviewed Feb 2013)

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WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Restricted Fund Expenditures

College:	<u>Laramie County Community College</u>	Actuals 2018-2019	Estimated Actuals 2019-2020	Tentative 2020-2021	Approved 2020-2021
Expenditures by Program					
Instruction	Salaries	289,783	308,475	617,355	617,355
All Other	Benefits	118,616	136,566	181,867	181,867
	Operating Expenses	456,103	1,077,625	1,469,719	1,469,719
	Capital Outlay	294,777	205,560	372,200	372,200
	Total Expenditures	1,159,279	1,728,226	2,641,141	2,641,141
Instruction	Salaries	0	0	0	0
Continuing	Benefits	0	0	0	0
Education	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction	Salaries	268,675	281,279	287,792	287,792
ABE, GED,	Benefits	51,126	55,418	51,396	51,396
ESL	Operating Expenses	61,055	31,523	38,423	38,423
	Capital Outlay	0	0	0	0
	Total Expenditures	380,855	368,220	377,611	377,611
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	33,832	35,010	43,039	43,039
All Other	Benefits	7,789	11,940	11,840	11,840
	Operating Expenses	20,573	10,893	10,121	10,121
	Capital Outlay	0	0	0	0
	Total Expenditures	62,193	57,843	65,000	65,000
Public Service	Salaries	0	0	0	0
Community	Benefits	0	0	0	0
Service	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Academic	Salaries	271,665	333,068	366,031	366,031
Support	Benefits	130,648	156,930	166,761	166,761
	Operating Expenses	254,059	309,262	310,351	310,351
	Capital Outlay	0	0	0	0
	Total Expenditures	656,372	799,260	843,143	843,143
Student	Salaries	1,383	0	31,694	31,694
Services	Benefits	106	0	2,441	2,441
	Operating Expenses	17,200	8,500	7,720	7,720
	Capital Outlay	0	0	0	0
	Total Expenditures	18,689	8,500	41,855	41,855
Institutional	Salaries	0	0	0	0
Support	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 and Fellowships	Salaries	40,989	64,138	80,000	80,000
	Benefits	0	0	0	0
	Operating Expenses	9,868,868	10,600,190	11,626,297	11,626,297
	Capital Outlay	0	0	0	0
	Total Expenditures	9,909,858	10,664,328	11,706,297	11,706,297
Total Expenditures		12,187,247	13,626,377	15,675,047	15,675,047
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Restricted Funds Exp. and Tfrs.		12,187,247	13,626,377	15,675,047	15,675,047

WCCC Form 218e (Reviewed Feb 2013)

Date Prepared: 07/15/20

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Endowment Fund Summary

College:	<u>Laramie County Community College</u>	Actuals 2018-2019	Estimated Actuals 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue	State Matching Funds	40,888	0	30,000	30,000
	Investment Income	518,114	1,790,731	0	0
	Private Gifts/Grants/Contracts	0	0	0	0
	Other	0	0	0	0
	Total Revenue	559,002	1,790,731	30,000	30,000
Other Funding Sources	Carryover	139,826	0	470,000	470,000
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	139,826	0	470,000	470,000
Total Endowment Revenue and Other		698,828	1,790,731	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	698,828	629,950	500,000	500,000
	Total Expenditures	698,828	629,950	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		698,828	629,950	500,000	500,000
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	698,828	629,950	500,000	500,000
	Capital Outlay	0	0	0	0
	Total Expenditures	698,828	629,950	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		698,828	629,950	500,000	500,000
Net Increase (Decrease)		0	1,160,781	0	0

WCCC Form 216g (Reviewed Feb 2013)

Date Prepared: 07/15/20

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Endowment Fund Revenue

College:	<u>Laramie County Community College</u>	Actuals 2018-2019	Estimated Actuals 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue	State Appropriation-Match	40,888	0	30,000	30,000
	Investment Income	518,114	1,790,731	0	0
	Gifts	0	0	0	0
	Other	0	0	0	0
Total Revenue		559,002	1,790,731	30,000	30,000
Other Funding Sources	Carryover	139,826	0	470,000	470,000
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		139,826	0	470,000	470,000
Total Endowment Revenue and Other		698,828	1,790,731	500,000	500,000

WCCC Form 217g (Reviewed Feb 2013)

Date Prepared: 07/15/20

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Endowment Fund Expenditures

College:	<u>Laramie County Community College</u>	Actuals 2018-2019	Estimated Actuals 2019-2020	Tentative 2020-2021	Approved 2020-2021
Expenditures by Program					
Instruction	Salaries	0	0	0	0
All Other	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction	Salaries	0	0	0	0
Continuing	Benefits	0	0	0	0
Education	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Instruction	Salaries	0	0	0	0
ABE, GED,	Benefits	0	0	0	0
ESL	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Research	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	0	0	0	0
All Other	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public Service	Salaries	0	0	0	0
Community	Benefits	0	0	0	0
Service	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Academic	Salaries	0	0	0	0
Support	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Student	Salaries	0	0	0	0
Services	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Institutional	Salaries	0	0	0	0
Support	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	698,828	629,950	500,000	500,000
	Capital Outlay	0	0	0	0
	Total Expenditures	698,828	629,950	500,000	500,000
Total Expenditures		698,828	629,950	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.		698,828	629,950	500,000	500,000

WCCC Form 218g (Reviewed Feb 2013)

Date Prepared: 07/15/20

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Plant Fund Summary

College:	<u>Laramie County Community College</u>	Actuals 2018-2019	Estimated Actuals 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue	Student Fees	685,392	727,891	600,000	600,000
	Debt Service	0	0	0	0
	State Appropriations	4,805,177	2,305,177	9,667,449	9,667,449
	Federal Appropriations	0	0	0	0
	Tax Revenue	2,052,976	4,162,058	4,408,555	4,408,555
	Interest Income	381,302	0	0	0
	Other/Gifts	3,154,918	450,000	0	0
	Total Revenue	11,079,765	7,645,126	14,676,004	14,676,004
Other Funding Sources	Carryover	0	0	7,884,628	7,884,628
	Borrowing-External Agencies	0	0	0	0
	Transfers	0	0	0	0
	Total Other	0	0	7,884,628	7,884,628
Total Plant Funds Revenue and Other		11,079,765	7,645,126	22,560,632	22,560,632
Expenditures by Program	Land/Building Acquisition	0	0	0	0
	New Construction	0	2,080,293	9,200,000	9,200,000
	Remodeling/Renovation	8,209,471	2,371,904	10,594,806	10,594,806
	Debt Service	1,233,271	939,913	2,765,827	2,765,827
	Other	0	0	0	0
	Total Expenditures	9,442,742	5,392,110	22,560,632	22,560,632
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		9,442,742	5,392,110	22,560,632	22,560,632
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	1,233,271	939,913	2,765,827	2,765,827
	Capital Outlay	8,209,471	4,452,197	19,794,806	19,794,806
	Total Expenditures	9,442,742	5,392,110	22,560,632	22,560,632
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		9,442,742	5,392,110	22,560,632	22,560,632
Net Increase (Decrease)		1,637,023	2,253,015	(0)	(0)

WCCC Form 216f (Reviewed Feb 2013)

Date Prepared: 07/15/20

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Plant Fund Revenue

College:	<u>Laramie County Community College</u>	Actuals 2018-2019	Estimated Actuals 2019-2020	Tentative 2020-2021	Approved 2020-2021
Revenue					
	Student Fees	685,392	727,891	600,000	600,000
	Debt Service	0	0	0	0
	Federal Appropriations	0	0	0	0
	Local Appropriations	2,052,976	4,162,058	4,408,555	4,408,555
	Other investment Income	381,302	0	0	0
	Other/Gifts	3,154,918	450,000	0	0
State Appropriations	Supplemental Appropriation	4,805,177	2,305,177	9,667,449	9,667,449
	Contingency Reserve	0	0	0	0
	Interest Income	0	0	0	0
Total Revenue		11,079,765	7,645,126	14,676,004	14,676,004
Other Funding Sources	Carryover	0	0	7,884,628	7,884,628
	Borrowings-External Agencies	0	0	0	0
	Transfers	0	0	0	0
Total Other		0	0	7,884,628	7,884,628
Total Plant Funds Revenue and Other		11,079,765	7,645,126	22,560,632	22,560,632

WCCC Form 217f (Reviewed Feb 2013)

Date Prepared: 07/15/20

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Plant Fund Expenditures

College:	<u>Laramie County Community College</u>	Actuals 2018-2019	Estimated Actuals 2019-2020	Tentative 2020-2021	Approved 2020-2021
Expenditures by Program					
Land/Bldg Acquisition	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
New Construction	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	2,080,293	9,200,000	9,200,000
	Total Expenditures	0	2,080,293	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	8,209,471	2,371,904	10,594,806	10,594,806
	Total Expenditures	8,209,471	2,371,904	10,594,806	10,594,806
Debt Service	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	1,233,271	939,913	2,765,827	2,765,827
	Capital Outlay	0	0	0	0
	Total Expenditures	1,233,271	939,913	2,765,827	2,765,827
Other	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Total Expenditures		9,442,742	5,392,110	22,560,632	22,560,632
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Plant Funds Exp. and Transfers		9,442,742	5,392,110	22,560,632	22,560,632

WCCC Form 218f (Reviewed Feb 2013)

Date Prepared: 07/15/20

WYOMING COMMUNITY COLLEGE SYSTEM
College: Laramie County Community College

Bond Issue Summary

Name of Issue	Issue Date	Date Due	Interest Rate	Amount of Issue	Balance Outstanding 07/01/20	Bond Retirement This Period	Interest Due This Period
GO Bond Series 2014	7/8/2014	6/1/2021	4.00%	25,000,000	17,000,000	1,575,000	590,813
				Total Required	25,000,000	17,000,000	590,813

WCCC Form 224 (Reviewed Dec 2017)

Date Prepared: 7/15/20

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, 2020

	Escrow Account	Debt Service	Total
Assets			
Cash on Hand	327,365	0	327,365
Investments	2,421,975	0	2,421,975
Total Assets	2,749,340	0	2,749,340
Liabilities			
Bond Payable	0	17,000,000	17,000,000
Fund Balance	0	-16,049,851	-16,049,851
Total Liabilities, Equity & Fund Balance	0	950,149	950,149

Anticipated Cash Receipts & Disbursements
For the Period Ending June 30, 2021

Receipts			
Revenue (<i>Tax receipts</i>)	2,223,593	0	2,223,593
Revenue (Interest and Gains on Repair Fund)	56,000	0	56,000
Total Receipts	2,279,593	0	2,279,593
Disbursements			
Bond Principal	1,500,000	0	1,500,000
Bond Interest	590,813	0	590,813
Total Disbursements	2,090,813	0	2,090,813
Increase (decrease) in Cash	188,780	0	188,780
Cash on Hand Beginning	327,365	0	327,365
Cash Balance	516,145	0	516,145
Tax Levy Required (mills)			1.0 mills

WCCC Form 225 (Reviewed Dec 2017)

Date Prepared: 07/15/20

WYOMING COMMUNITY COLLEGE SYSTEM
College: Laramie County Community College

Statement of Borrowing Capacity
As of July 1, 2020

Assessed Valuation of College District for Budget Year (<i>Certified</i>)		2,223,856,330
Debt Limit: 4% of Assessed Valuation		88,954,253
Less: Bond Principal Outstanding, June 30, 2020	17,000,000	
Less: Cash Balance on Hand for Payment of Bond Principal	<u>327,365</u>	
Outstanding Bonds Minus Cash Balance		<u>-16,672,635</u>
Legal Debt Margin		<u><u>72,281,618</u></u>

WCCC Form 226 (Reviewed Dec 2017)

Date Prepared: 7/15/20