



Laramie County Community College



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BUDGET STUDY SESSION

Community College District's Annual Budget

For Fiscal Year

Beginning July 1, 2015, and Ending June 30, 2016

Presented to the Board of Trustees on April 15, 2015



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MEMORANDUM

To: LCCC Board of Trustees

From: Joe Schaffer, President

Date: April 15, 2015

Subject: Proposed FY16 Budget

On behalf of the faculty, staff, and students at Laramie County Community College (LCCC), it is my pleasure to present you with our proposed budget for the 2015/2016 Fiscal Year (FY16). FY16 marks the second year in our current biennium and overall it is anticipated that our budget will remain fairly consistent with FY15's overall budget picture. However, within the budget there has been, rightly so, internal reallocation and shifting of funds to meet institutional needs and priorities.

As in the past, I will share more detail on the budget process, as well as the external and internal contexts within which we have planned and developed the FY16 budget.

Budget Process

This marks the fourth time I have had the opportunity to closely witness the development of our annual budget. I continue to be impressed and grateful for the strength, inclusiveness, and transparency of our process. Our LCCC people are the bedrock of this process and we continue to use the Budget Process Advisory Committee (BPAC) to monitor and continually evaluate the budget development model, as well as the Budget Resource Allocation Committee (BRAC) of College Council to ensure broad involvement in advancing recommendations for how the College's resources are distributed. Also as in the past, and for your information, we have included a copy of the budget development flow process in the appendix of this budget book.

State Context

Mentioned previously, FY16 marks the second fiscal year in the 2015-2016 biennium. As many of you are aware, the community colleges had little impact from the 2015 general session of the Wyoming Legislature, at least in regard to its mid-biennium supplemental budget. Thus, the overall budget picture from the State context remains as we have anticipated starting the biennium. After receiving a two percent pay increase going into FY15, there is no planned, State-supported pay increase for the community colleges going into FY16. We will receive a second appropriation for the State's share of the increases to employee retirement.

For this biennium, community colleges were successful in securing \$14.3 million in Enrollment Growth funding. Although this funding is and will be helpful, we will treat Enrollment Growth funds as we have in the past as one-time-only funding because they are secured through exception budget requests and not included in the standard budget—

something we continue to try and rectify, but as we know were once again unsuccessful in this past legislative session. These Enrollment Growth funds for FY16, as was the case in FY15, will be allocated based on performance. In this case performance is considered to be the total volume of successful (passing) student class completions. LCCC continues to have the largest volume of successful course completions (20.28%), and as a result we anticipate receiving \$1,449,775 in Enrollment Growth funding for FY16.

The Wyoming Community College Commission (WCCC) continues to expand its performance funding component in the allocation model. Last biennium the amount allocated was 10% of the variable funding to the colleges. Starting in FY15, the WCCC increased the amount to 15%, and for FY16 it will be 20%. Performance in this case is defined as a mix of the volume of successful course completions and the successful course completion rates. LCCC has seen a continual improvement in its rate of successful course completions and for FY16 we anticipate receiving an additional \$364,300 in funding as a result. The faculty and academic leadership should be commended for these positive improvements.

We also continue to feel the swing of the Wyoming's economy in our local funding and the State aid portion that is derived from local valuation. The news is good and bad. The good news is that we will see an increase in funds from our local appropriations in both our general and one mill funds. The bad news is that because of fluctuations in Wyoming, we will have to absorb more than \$500,000 that will be recaptured by the State as a result of the allocation model. It is essentially a zero-sum game when the two components are compared for FY16.

Enrollment has appeared to stabilize as of the writing of this memorandum, although the College could still witness fluctuations and declines into the coming years. As a result, we are modeling decreases in tuition and fee revenues for the coming year.

Overall, when the increases to external funding are considered alongside our anticipated decreases, the College looks to be facing a deficit in funding of \$573,092, which will have to be absorbed within the operating budget. Note, because much of the revenue projections are based on enrollment, increases in enrollment in FY16 may have positive impacts on the College's budget. That said, we will move forward with prudence and base our budget on what we believe to be the most conservative of approaches to protect the institution.

Last, as many of you know, with the downward trend of many natural resource markets associated with the energy industry, the future fiscal picture for the State of Wyoming is looking less than optimistic at this point. Unless we see significant upswings in these markets over the next year, it is likely that our Legislature will be faced with difficult decisions when it convenes in January of 2016 to set a biennial budget for the State. Here at LCCC we are preparing and planning for this, and I believe that our budget for FY16 allows us to make critical investments while also protecting the future stability of the institution that will allow us to manage adverse economic impacts in the coming years.

Institutional Context

I deeply believe that institutions of higher education need to constantly look inside their organizations to identify ways to reallocate and repurpose existing funding to meet institutional needs. This becomes especially critical in years when no new external funds are available. I am proud to state, that within our FY16 budget, the College has continued our commitment to doing just that. We have looked for ways to be more efficient with our existing funds, reallocate internal funds available, and modify certain structures to generate additional revenue as needed. I will explain each in the following.

The majority of our work at the College is centered on people. And as a result, the majority of our budget is spent on people. Each year there are fluctuations in the LCCC workforce, and we examine these changes closely to make the best hires and also fully utilize resources. Similar to past years, we have examined changes in vacancies as well as replacements and have estimated that there will be nearly \$500,000 of budget available to be reallocated as a result of these changes.

In addition, for FY16 we have implemented a new budgeting technique (new to LCCC at least) to anticipate some savings as a result of vacancies that occur naturally over the year. Our historical approach to budgeting has been to budget for full employment. Yet we know that annually we have a certain percent of our workforce that turns over. On average it takes about 45 days for us to fill vacant positions, and as a result we do not expend all of our budget for these positions.

Rather than rectifying this balance at the end of the year, for FY16 we are budgeting up front for an estimated 1.4 percent in vacancy/replacement savings, which equates to approximately \$450,000. Our ten-year average of vacancy/replacement savings has been closer to 3 percent, so we believe our projections are conservative, and yet appropriate. We also believe this may mitigate issues with unexpended funds at the end of the biennium that have pushed us against our fund balance limits.

One other area worthy of noting change is the change to our technology fee structure. For the past three-and-a-half years, we have not raised our mandatory fees, and in fact we have actually decreased them through the elimination of one fee. While this approach has kept the escalating cost of education at bay here at LCCC, this year we realize the need to make adjustments to our technology fee structure to better align fees students pay with the services they receive.

Thus, this year we have eliminated the High Tech Fee (assessed at \$10 per credit on every credit) and the Online Course Fee (assessed at \$10 per credit on every online course credit). We have also established a Student Technology Fee to cover the costs of those technologies that directly touch students or directly support the work of employees to directly support students. This fee is assessed at \$14 per credit up to 12 credits. The other new fee is the Technology Infrastructure Fee, which goes to support the technology infrastructure required to support, and demanded by, students. This fee is set at \$9 per credit, and is also capped at 12 credits.

For FY16 then, our total anticipated new external funding will equate to \$1,449,775, with all of that being associated with Enrollment Growth funding from the State and thus it is all being treated as one-time-only funds. The funding we anticipate available through internal reallocation is \$1,640,089, which will allow for some investments in new personnel and increases in certain operating budgets.

One Mill

The other component of what I consider our operating budget includes the One Mill Fund. This is the Board's permissive one mill levy on the district that allows us to receive additional funding to support the operations of the College. Outside of our continual commitment to funding our Eastern Laramie County outreach activities and center in Pine Bluffs (estimated at \$142,538 in FY16), the bulk of the One Mill budget is flexible operating funds to meet the needs of the College.

For FY16, the One Mill budget is estimated to increase slightly, primarily as a result of increased local property valuation. Our estimated revenue is \$1,386,369. From an expenditures perspective, a significant portion of this will be utilized to fund small maintenance projects around campus, one-time-only requests from the departments and units on campus, facilities planning, professional development, and the College's Innovative Funds Program.

Investments

In FY16, through our diligent efforts to identify internal funds available for reallocation and investment, we will continue to invest in priorities of the institution, especially those aligned with the College's Strategic Plan and to improve our Key Performance Indicators. We will also continue to invest in commitments we have made in the past and want to continue into the future. These include things like funding pay increases to employees who advance themselves through education, adding our portion of the employer's share to the employee retirement contributions, and fully funding the new short-term disability benefit we instituted mid-way through FY15.

We again will invest in people and into new positions. The FY16 budget plans for a new investment of approximately \$345,000 in three new faculty positions, a position in student services, and a new position to help us better manage change through the strategic implementation and evaluation of projects at LCCC. This last position is one that holds great promise for strengthening our commitment to continuous quality improvement while also improving communication and awareness of major institutional change activities.

The Enrollment Growth funds will be predominately earmarked for our two major capital construction projects that will begin this summer. While we are uncertain if or how much additional funding will be needed, the College feels that setting these funds aside for potential use is the most prudent thing to do at this juncture, especially because of the volatility we have experienced in the construction market up to this point. In the event these funds are not needed for our two primary projects, there are other projects in the works to which the funds could be easily transitioned.

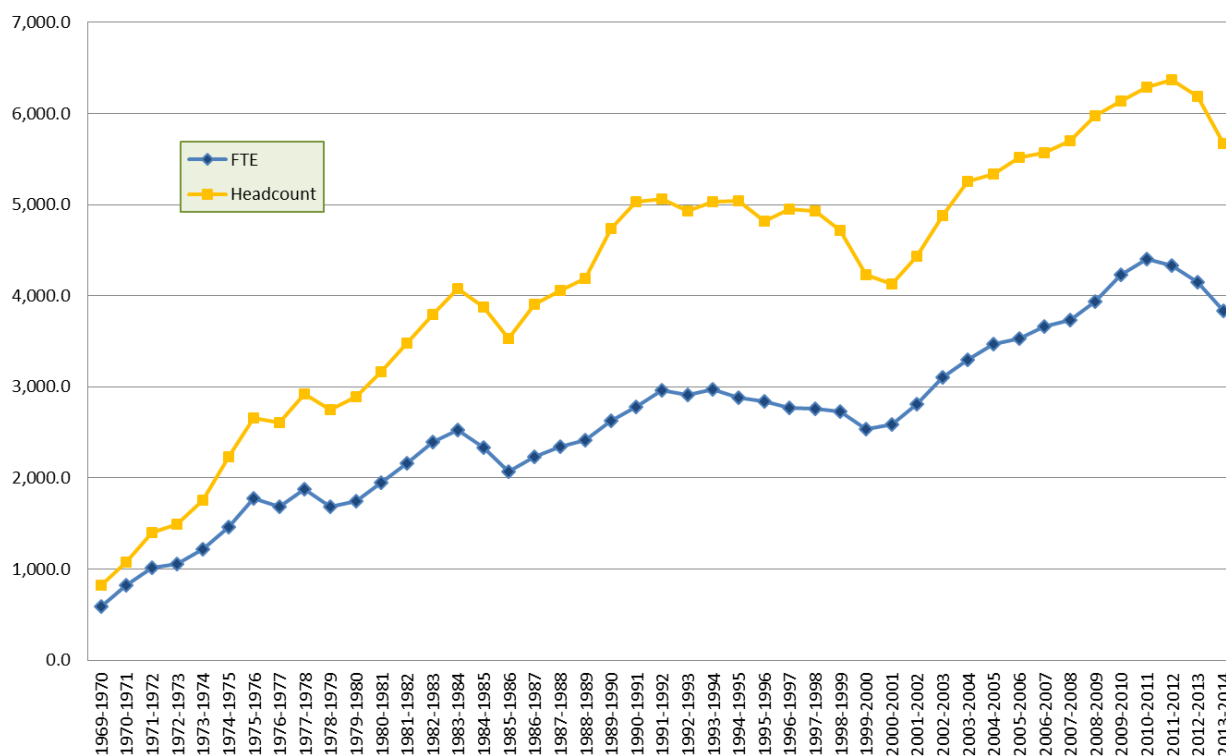
Overall the FY16 budget calls for a modest increase of 1.7 percent in operating expenditures, with the remainder of available funds being allocated to the areas I have denoted above.

Summation

In conclusion, I believe the proposed FY16 budget strikes the appropriate balance between fiscal conservancy and aggressive investment in areas that will help us ensure a stable future while also progressing towards the achievement of our Strategic Plan and the attainment of our mission. The FY16 budget was developed through collective and collaborative efforts across the LCCC community, and while it may not satisfy everyone's wants, it should certainly continue to move the College toward a brighter future while providing for student needs.



Laramie County Community College Annualized¹ Enrollment History



¹ Annualized: (summer+fall+spring)/2

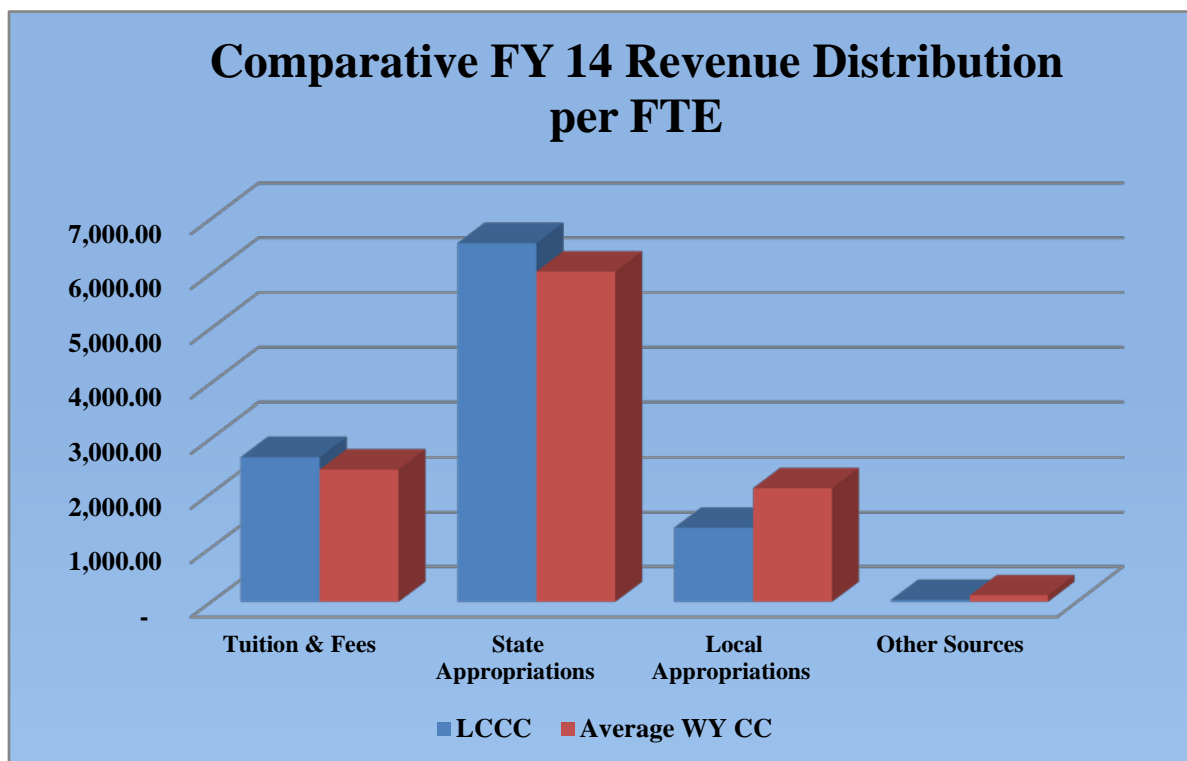
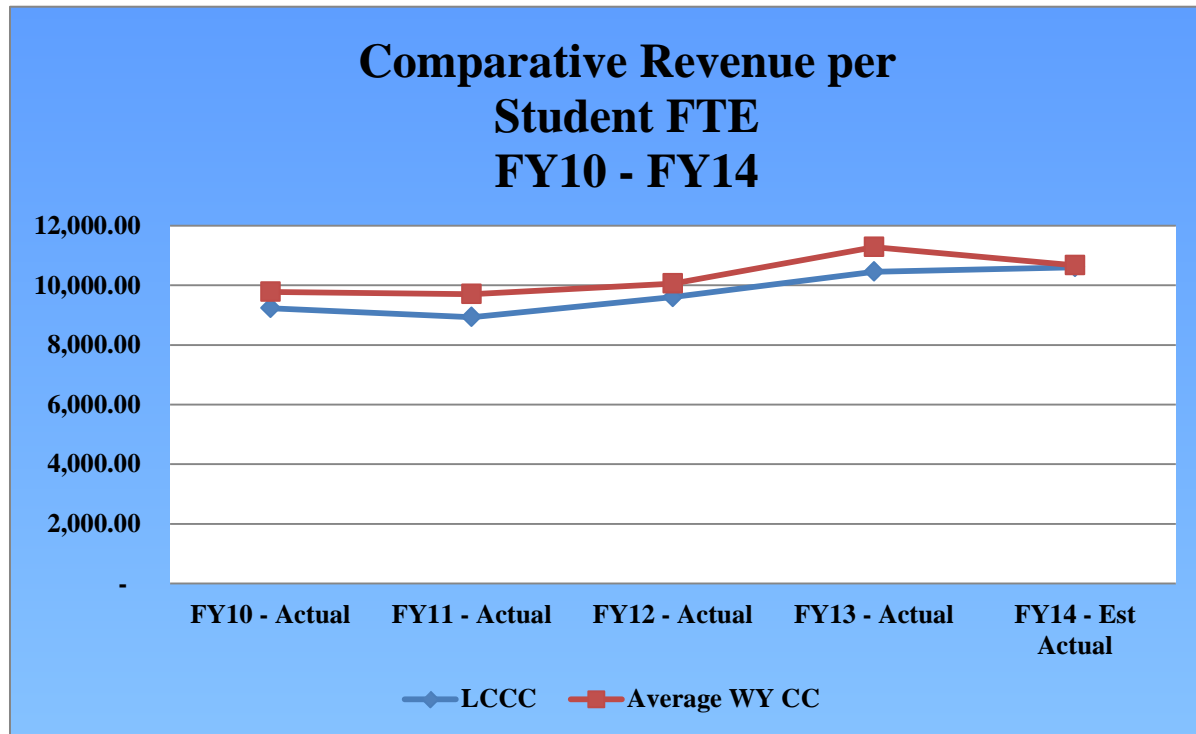
* For enrollment reporting purposes, the academic year includes the summer, fall, and spring semesters.

Source: Official Enrollment Reports
Prepared by: LCCC IR Office, AMM, 06/23/2014

For fiscal year 2013-2014, headcount decreased 8.4% and FTE decreased 7.6%.

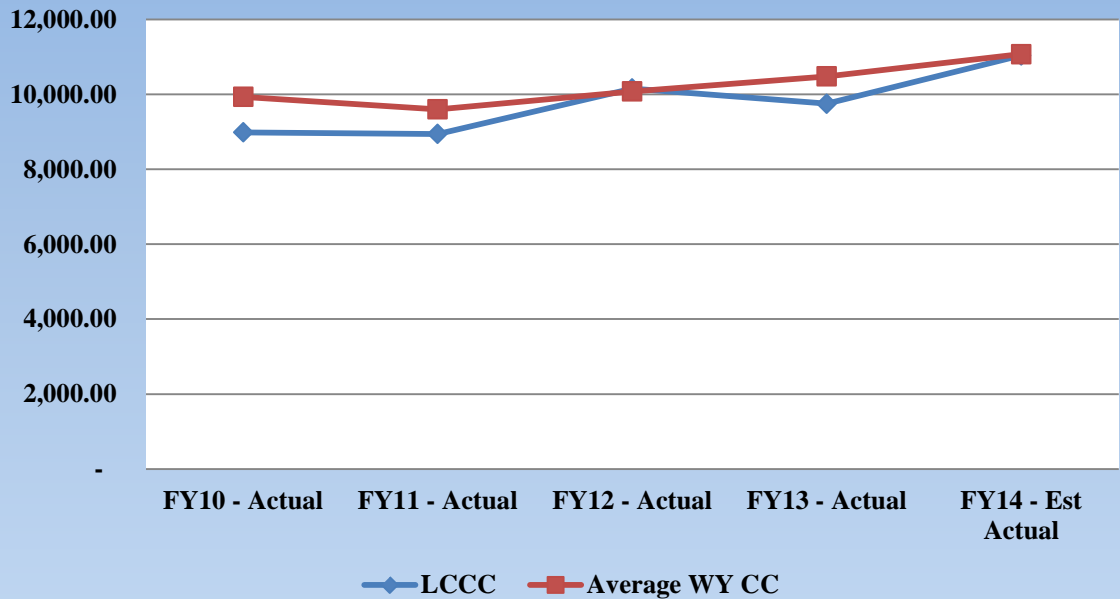
Full-time students comprise 34% and part-time students comprise 66% of the student population. The gender ratio remains similar to past years at 59% women versus 41% men.

LARAMIE COUNTY COMMUNITY COLLEGE COMPARATIVE REVENUE PER STUDENT FTE

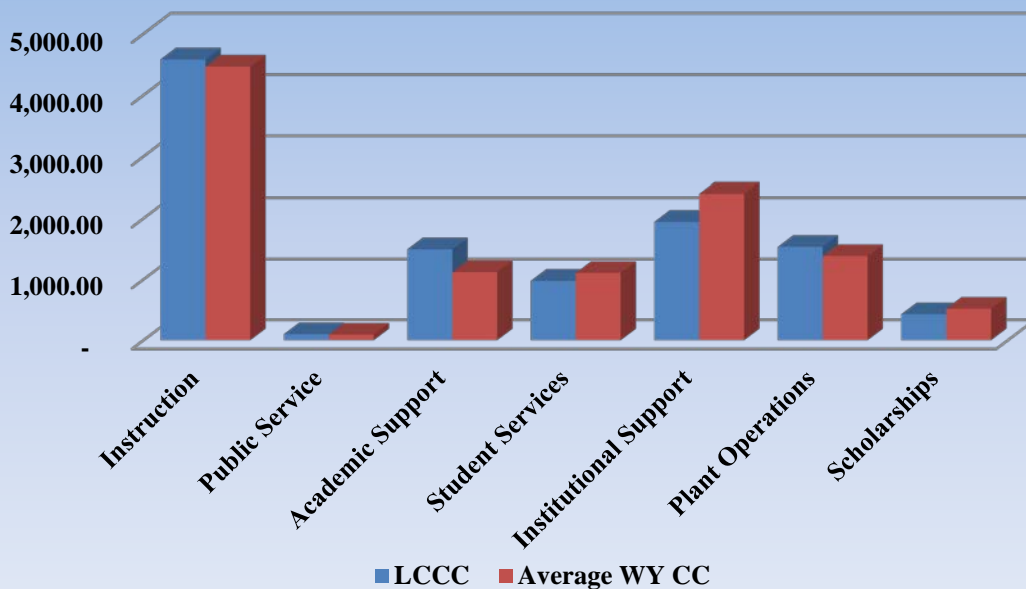


LARAMIE COUNTY COMMUNITY COLLEGE COMPARATIVE EXPENDITURES PER STUDENT FTE

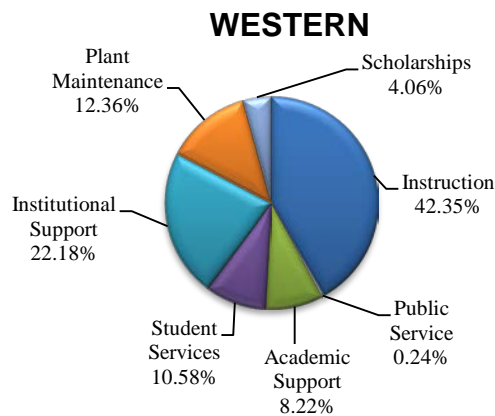
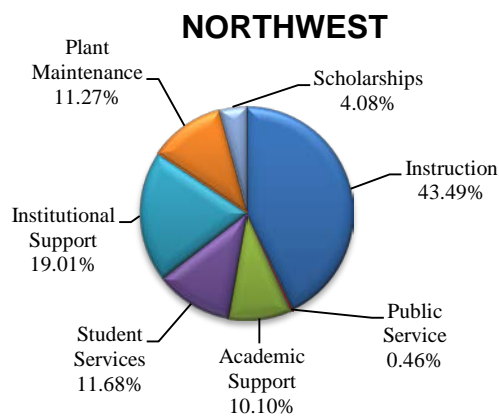
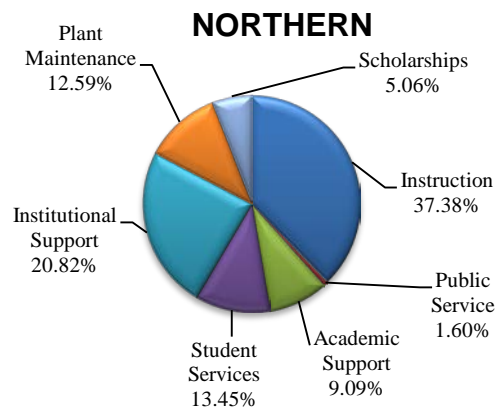
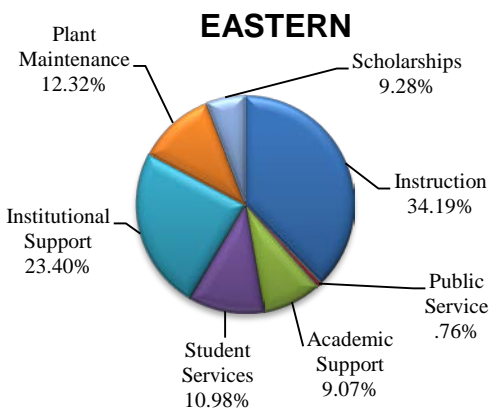
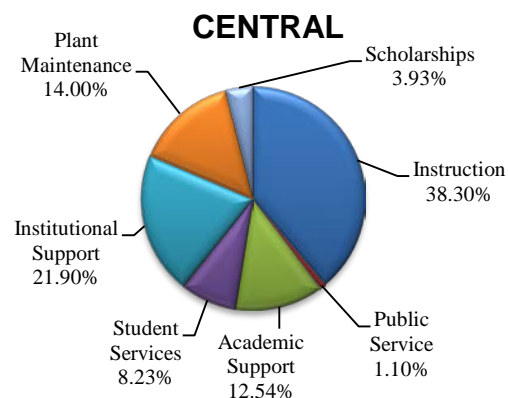
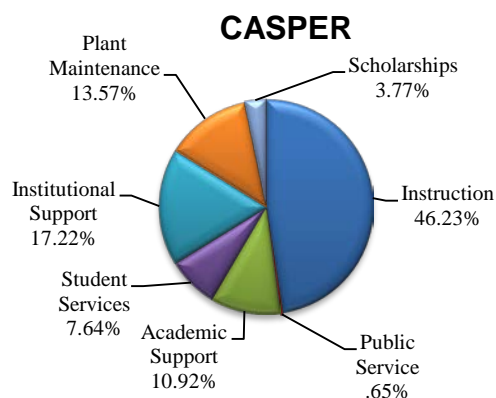
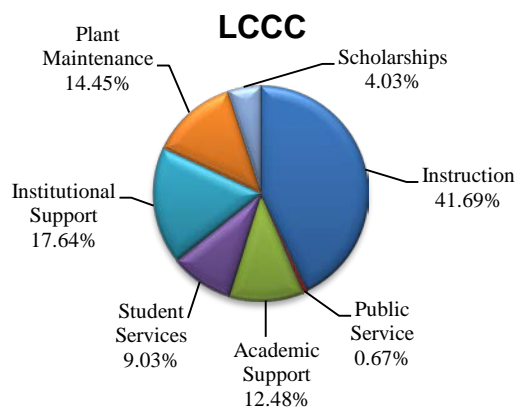
Comparative Expenditures per Student FTE FY10 - FY14



Comparative FY 14 Expenditures per FTE by Program

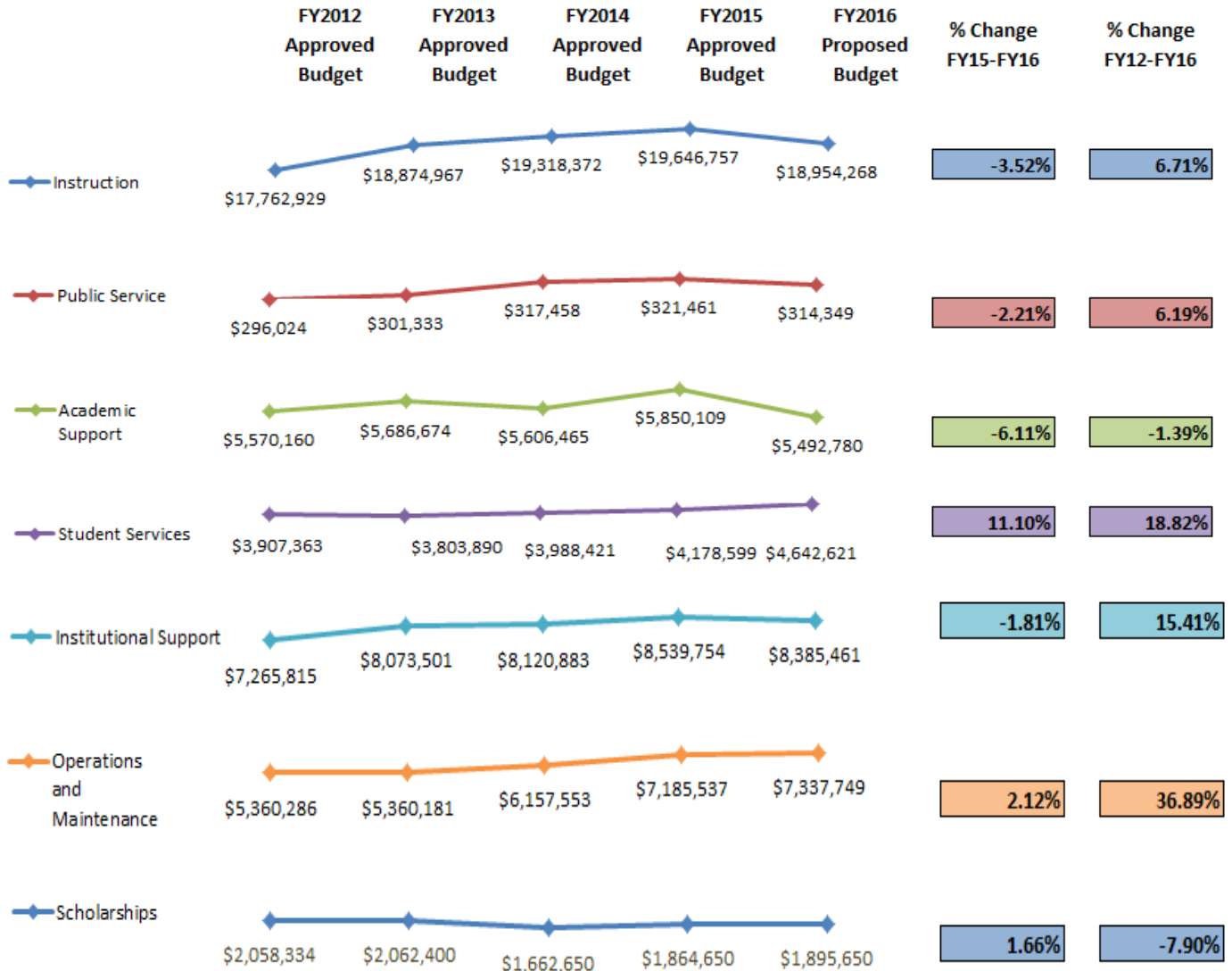


COMPARATIVE EXPENDITURES BY PROGRAM / FY2015 BUDGET



OPERATING BUDGET Expenditures by Program

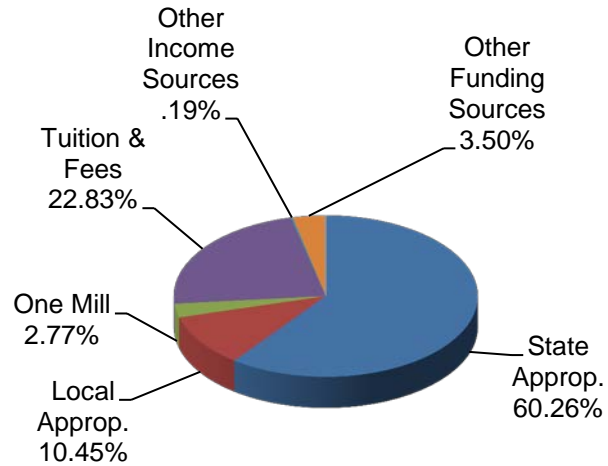
OPERATING BUDGET Expenditures by Program



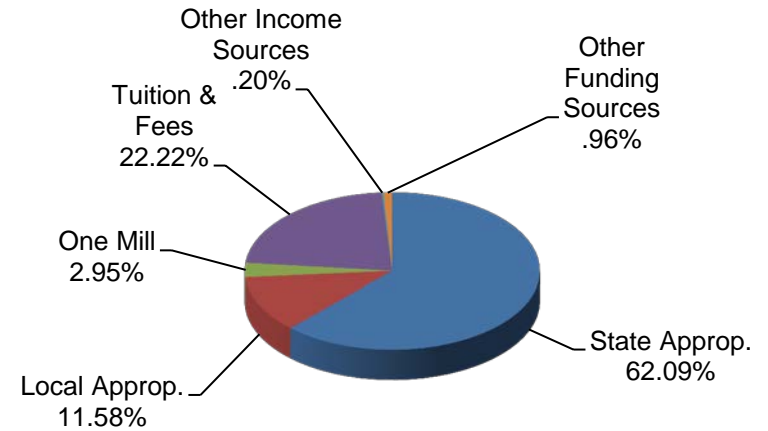
Please note: This data includes the Unrestricted Funds and the One Mill Fund.

OPERATING BUDGET

FY2014-2015 REVENUES



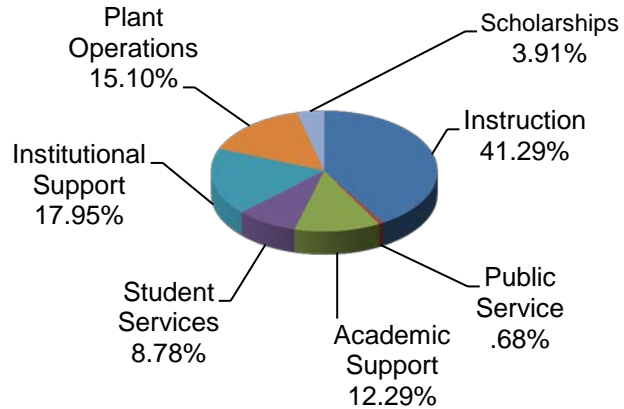
FY2015-2016 REVENUES



ITEM	APPROVED 2014-2015 BUDGET	PERCENT OF BUDGET
Revenues		
State Appropriations	\$ 28,675,678	60.26%
Local Appropriations	4,972,667	10.45%
One Mill	1,318,092	2.77%
Tuition & Fees	10,864,588	22.83%
Other Income Sources	91,996	0.19%
Other Funding Sources	1,663,846	3.50%
Total Revenues	\$ 47,586,867	100.00%

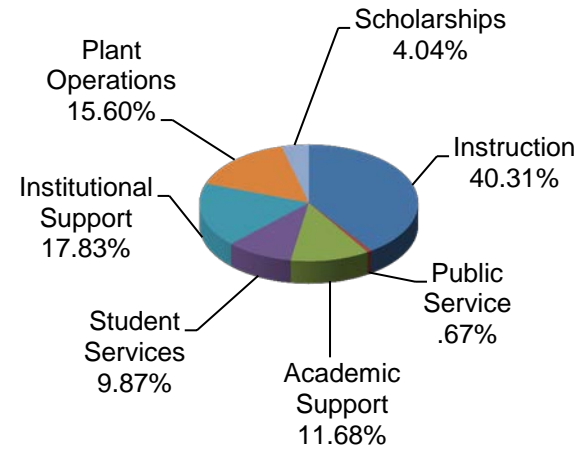
ITEM	TENTATIVE 2015-2016 BUDGET	PERCENT OF BUDGET
Revenues		
State Appropriations	\$ 29,198,397	62.09%
Local Appropriations	5,446,292	11.58%
One Mill	1,386,369	2.95%
Tuition & Fees	10,449,824	22.22%
Other Income Sources	91,996	0.20%
Other Funding Sources	450,000	0.96%
Total Revenues	\$ 47,022,878	100.00%

FY2014-2015 EXPENDITURES BY PROGRAM



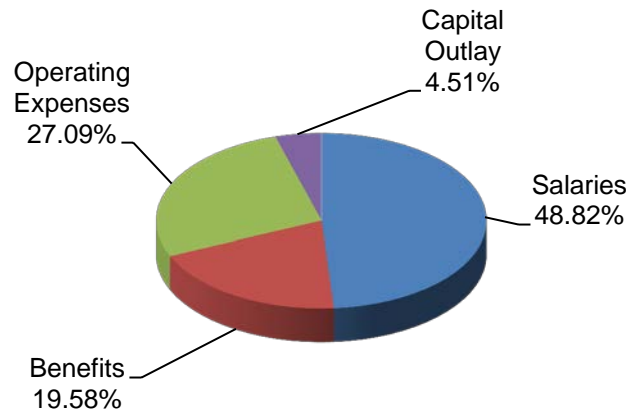
ITEM	APPROVED 2014-2015 BUDGET	PERCENT OF BUDGET
Expenditures by Program		
Instruction	\$ 19,646,757	41.29%
Public Service	321,461	0.68%
Academic Support	5,850,109	12.29%
Total Instructional Programs	\$ 25,818,327	54.26%
Student Services	\$ 4,178,599	8.78%
Institutional Support	8,539,754	17.95%
Plant Operations	7,185,537	15.10%
Scholarships	1,864,650	3.91%
Total Expenditures by Program	\$ 47,586,867	100.00%

FY2015-2016 EXPENDITURES BY PROGRAM



ITEM	TENTATIVE 2015-2016 BUDGET	PERCENT OF BUDGET
Expenditures by Program		
Instruction	\$ 18,954,268	40.31%
Public Service	314,349	0.67%
Academic Support	5,492,780	11.68%
Total Instructional Programs	\$ 24,761,397	52.66%
Student Services	\$ 4,642,621	9.87%
Institutional Support	8,385,461	17.83%
Plant Operations	7,337,749	15.60%
Scholarships	1,895,650	4.04%
Total Expenditures by Program	\$ 47,022,878	100.00%

FY2014-2015 EXPENDITURES BY SERIES

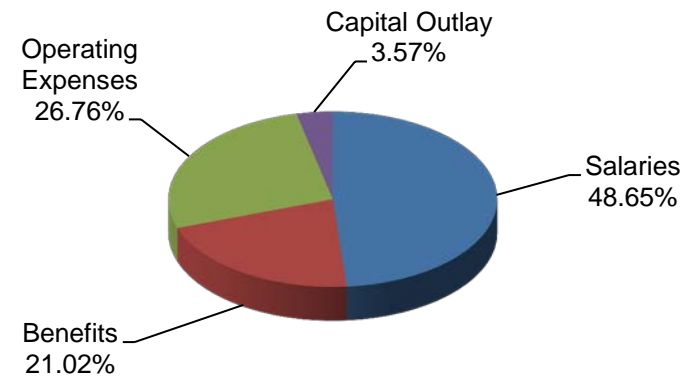


Expenditures by Series

Salaries	\$ 23,230,687	48.82%
Benefits	9,317,927	19.58%
Operating Expenses	12,890,221	27.09%
Capital Outlay	2,148,032	4.51%

Total Expenditures by Series	\$ 47,586,867	100.00%
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FY2015-2016 EXPENDITURES BY SERIES



Expenditures by Series

Salaries	\$ 22,877,006	48.65%
Benefits	9,884,977	21.02%
Operating Expenses	12,585,138	26.76%
Capital Outlay	1,675,757	3.57%

Total Expenditures by Series	\$ 47,022,878	100.00%
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Estimated Funds Available

All positions include salary and benefits

New Funds:

		Base	One-Time
State Aid (August 2014 Recapture/Redistribution)- <i>Actual</i>	-	\$505,304	
Local Appropriation (August 2014 Recapture/Redistribution)- <i>Actual</i>		473,625	
Course Completion (15% for FY2015 to 20% for FY2016) (Estimate)		364,300	
Employer Retirement Contribution (61.59% of .75% Employer Increase)		82,687	
Tuition (Declining Enrollment) (11.47% Decrease in Total Tuition) (Estimate)		-906,000	
Course & Miscellaneous Fees (Declining Enrollment) (Estimate)		-49,000	
Athletic Fees (Declining Enrollment) (Estimate)		-33,400	
	Subtotal	-\$573,092	

Internal Funds Available:

Vacancies/Replacements (FY 2015)	\$499,087		
Estimated Vacancy/Replacement Savings (FY2016)	450,000		
IT/High Tech Fee Restructure	541,002		
Adjunct Retirement Budget (Adjuncts no longer eligible for retirement)	150,000		
	Subtotal	\$1,640,089	

One-Time Funds Available:

State Aid (Enrollment Growth Funding) (\$14.3 million x 21.5%/2) (Estimate) \$1,449,775

For FY2015, \$750,000 was used for one-time expenses and \$214,883 was budgeted in the reserve. The remaining \$574,575 is budgeted for on-going expenses.

Subtotal **\$1,449,775**

Total Estimated Funds Available for FY2016

\$1,066,997 \$1,449,775

Proposed Distribution

Compensation Package:		Base	One-Time
Educational Advancements	\$45,000		
Employer Retirement Contribution (100% of .75% Employer Increase)	134,254		
Short-Term Disability Insurance (\$32,000 funded in FY2015)	42,000		
Subtotal		\$221,254	
Academic Affairs			
New Positions/Services:			
Instructor, Welding	\$73,000		
Instructor, Developmental Math	73,000		
Instructor, Nursing	73,000		
Continuation of Services:			
Operating Budget (Includes 11.47% decrease in Adjunct Salary Budget)	\$67,185		
Subtotal		\$286,185	
Student Services			
New Positions/Services:			
Career Resource Specialist	\$55,000		
Continuation of Services:			
Operating Budget (Includes \$33,400 decrease in Athletic Budget)	\$413,333		
Subtotal		\$468,333	
President			
Continuation of Services:			
Operating Budget	-\$52,998		
Subtotal		-\$52,998	
Albany County Campus			
Continuation of Services:			
Operating Budget (Includes 11.47% decrease in Adjunct Salary Budget)	-\$66,861		
Subtotal		-\$66,861	
Institutional Effectiveness			
New Positions/Services:			
Project Management Coordinator	\$71,000		
Continuation of Services:			
Operating Budget	-261,910		
Subtotal		-\$190,910	
Administration and Finance			
Continuation of Services:			
Operating Budget	\$151,994		
Subtotal		\$151,994	
On-Going Expenses Budgeted in FY2015			
On-Going Expenses (One-Time Enrollment Growth Funds)	\$250,000		
Subtotal		\$250,000	\$289,458
Construction Expense			
New Buildings (One-Time Enrollment Growth Funds)	\$910,317		
Subtotal			\$910,317
Reserve Accounts			
Operating Reserve (One-Time Enrollment Growth Funds)	\$250,000		
Subtotal		\$250,000	
Total Proposed Distribution		\$1,066,997	\$1,449,775

UNRESTRICTED OPERATING FUND REVENUES

WYOMING COMMUNITY COLLEGE SYSTEM					
College:	<u>Laramie County Community College</u>	Actual 2013-2014	Budget 2014-2015	Tentative 2015-2016	Increase/Decrease 2015-2016
Revenue					
Tuition, Fees	Credit Tuition, In-State	3,487,293	4,025,493	3,590,315	-435,178
	Credit Tuition, Out-of-District	1,717,656	1,978,709	1,732,930	-245,779
	Credit Tuition, Out-State	577,027	670,046	505,534	-164,512
	Credit Tuition, WUE	1,102,892	1,228,638	1,168,107	-60,531
	Continuing Education Tuition	653,992	370,000	370,000	0
	Community Services Tuition	187,849	120,000	120,000	0
	Student Fees	1,215,946	1,236,173	1,959,839	723,666
	Course Fees	1,002,000	995,529	763,099	-232,430
	Other Fees	244,989	240,000	240,000	0
State Appropriations	State Aid Appropriation	21,039,945	22,085,104	21,944,100	-141,004
	Supplemental Appropriation	3,910,868	6,590,574	7,254,297	663,723
	Other State Revenue	0	0	0	0
Local Appropriations	Mill Levy, Four-Mill	4,419,223	4,189,097	4,620,835	431,738
	Motor Vehicle Fees	825,457	783,570	825,457	41,887
	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	40,238	50,000	50,000	0
	Miscellaneous Deposits	131,113	41,996	41,996	0
Total Revenue		40,556,487	44,604,929	45,186,509	581,580
Other Funding Sources	Carryover	0	1,663,846	450,000	-1,213,846
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		0	1,663,846	450,000	-1,213,846
Total Operating Fund Revenue and Other		40,556,487	46,268,775	45,636,509	-632,266
WCCC Form 217 (Reviewed Feb 2013) Date Prepared: 04/15/15					

UNRESTRICTED OPERATING FUND EXPENDITURES

WYOMING COMMUNITY COLLEGE SYSTEM

College:	Laramie County Community College	Actual 2013-2014	Budget 2014-2015	Tentative 2015-2016	Increase/Decrease 2015-2016
Expenditures by Program					
Instruction	Salaries	10,320,663	11,436,455	10,918,033	-518,422
All Other	Benefits	3,881,154	4,366,424	4,406,257	39,833
	Operating Expenses	2,422,056	2,382,701	2,357,387	-25,314
	Capital Outlay	29,514	316,052	90,000	-226,052
	Total Expenditures	16,653,388	18,501,632	17,771,677	-729,955
Instruction	Salaries	239,275	93,266	152,089	58,823
Continuing	Benefits	24,471	13,694	11,635	-2,059
Education	Operating Expenses	240,646	134,060	220,273	86,213
	Capital Outlay	0	0	0	0
	Total Expenditures	504,392	241,020	383,997	142,977
Instruction	Salaries	364,640	396,949	390,113	-6,836
ABE, GED,	Benefits	101,194	116,973	113,163	-3,810
ESL	Operating Expenses	11,317	33,227	18,740	-14,487
	Capital Outlay	0	0	0	0
	Total Expenditures	477,150	547,149	522,016	-25,133
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	253,299	214,012	214,002	-10
Community	Benefits	71,200	73,244	73,207	-37
Service	Operating Expenses	52,529	23,900	21,034	-2,866
	Capital Outlay	0	0	0	0
	Total Expenditures	377,027	311,156	308,243	-2,913
Academic	Salaries	2,825,085	2,948,965	3,034,103	85,138
Support	Benefits	1,111,173	1,183,157	1,344,172	161,015
	Operating Expenses	1,584,544	1,505,987	970,040	-535,947
	Capital Outlay	228,172	137,000	0	-137,000
	Total Expenditures	5,748,974	5,775,109	5,348,315	-426,794

UNRESTRICTED OPERATING FUND EXPENDITURES (continued)

WYOMING COMMUNITY COLLEGE SYSTEM

Unrestricted Operating Fund Budget Detail - Page 2

Student Services	Salaries	2,102,686	2,460,068	2,397,075	-62,993
	Benefits	920,999	1,088,774	1,171,979	83,205
	Operating Expenses	674,047	618,762	910,196	291,434
	Capital Outlay	0	10,995	0	-10,995
	Total Expenditures	3,697,733	4,178,599	4,479,250	300,651
Institutional Support	Salaries	3,418,867	3,678,331	3,787,666	109,335
	Benefits	1,417,106	1,582,334	1,771,040	188,706
	Operating Expenses	2,551,878	2,864,258	2,676,346	-187,912
	Capital Outlay	84,557	39,000	0	-39,000
	Total Expenditures	7,472,408	8,163,923	8,235,052	71,129
Operation/Maintenance Plant	Salaries	1,737,623	1,912,393	1,917,677	5,284
	Benefits	788,522	869,449	972,310	102,861
	Operating Expenses	3,366,404	2,758,710	2,892,005	133,295
	Capital Outlay	36,216	1,144,985	910,317	-234,668
	Total Expenditures	5,928,765	6,685,537	6,692,309	6,772
Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	1,628,352	1,864,650	1,895,650	31,000
	Capital Outlay	0	0	0	0
	Total Expenditures	1,628,352	1,864,650	1,895,650	31,000
Total Expenditures		42,488,190	46,268,775	45,636,509	-632,266
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Operating Fund Exp. and Transfers		42,488,190	46,268,775	45,636,509	-632,266

WCCC Form 218 (Reviewed Feb 2013)

Date Prepared: 04/15/15

UNRESTRICTED OPERATING FUND SUMMARY

WYOMING COMMUNITY COLLEGE SYSTEM

College: <u>Laramie County Community College</u>		Actual 2013-2014	Budget 2014-2015	Tentative 2015-2016	Increase/Decrease 2015-2016
Revenue	Tuition and Fees	10,189,644	10,864,588	10,449,824	-414,764
	State Appropriations	24,950,813	28,675,678	29,198,397	522,719
	Local Appropriations	5,244,679	4,972,667	5,446,292	473,625
	Sales & Services/Educ Act.	0	0	0	0
	Other Sources	171,351	91,996	91,996	0
	Total Revenue	40,556,487	44,604,929	45,186,509	581,580
Other Funding Sources	Carryover	0	1,663,846	450,000	-1,213,846
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	0	1,663,846	450,000	-1,213,846
Total Operating Fund Revenue and Other		40,556,487	46,268,775	45,636,509	-632,266
Expenditures by Program	Instruction	17,634,930	19,289,801	18,677,690	-612,111
	Research	0	0	0	0
	Public Service	377,027	311,156	308,243	-2,913
	Academic Support	5,748,974	5,775,109	5,348,315	-426,794
	Student Services	3,697,733	4,178,599	4,479,250	300,651
	Institutional Support	7,472,408	8,163,923	8,235,052	71,129
	Operations and Maint/Plant	5,928,765	6,685,537	6,692,309	6,772
	Scholarships & Fellowships	1,628,352	1,864,650	1,895,650	31,000
	Total Expenditures	42,488,190	46,268,775	45,636,509	-632,266
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		42,488,190	46,268,775	45,636,509	-632,266
Expenditures by Series	Salaries	21,262,140	23,140,439	22,810,758	-329,681
	Benefits	8,315,818	9,294,049	9,863,763	569,714
	Operating Expenses	12,531,773	12,186,255	11,961,671	-224,584
	Capital Outlay	378,459	1,648,032	1,000,317	-647,715
	Total Expenditures	42,488,190	46,268,775	45,636,509	-632,266
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		42,488,190	46,268,775	45,636,509	-632,266
Net Increase (Decrease)		(1,931,703)	0	0	0
WCCC Form 216 (Reviewed Feb 2013)		Date Prepared: 04/15/15			

ONE MILL FUND -- REVENUES

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail – Unrestricted One-Mill Fund Revenue

College: <u>Laramie County Community College</u>		Actual 2013-2014	Budget 2014-2015	Tentative 2015-2016	Increase/Decrease 2015-2016
Revenue					
Local	Mill levy	1,104,806	1,088,665	1,175,641	86,976
Appropriations	Optional Mill	0	0	0	0
	Motor Vehicle Fees	206,364	204,704	210,728	6,024
	Other Local Revenue	0	0	0	0
Other Sources	Investment Income	0	0	0	0
Total Revenue		1,311,170	1,293,369	1,386,369	93,000
Other Funding	Carryover	0	24,723	0	-24,723
Sources	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		0	24,723	0	-24,723
Total One-Mill Revenue and Other		1,311,170	1,318,092	1,386,369	68,277
WCCC Form 217c (Reviewed Feb 2013)		Date Prepared: 04/15/15			

ONE MILL FUND -- EXPENDITURES

WYOMING COMMUNITY COLLEGE SYSTEM

College: <u>Laramie County Community College</u>		Actual 2013-2014	Budget 2014-2015	Tentative 2015-2016	Increase/Decrease 2015-2016
Expenditures by Program					
Instruction	Salaries	91,834	86,248	62,248	-24,000
All Other	Benefits	29,465	23,291	20,908	-2,383
	Operating Expenses	89,769	247,417	163,422	-83,995
	Capital Outlay	70,406	0	30,000	30,000
	Total Expenditures	281,474	356,956	276,578	-80,378
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	3,815	4,000	4,000	0
Community	Benefits	675	587	306	-281
Service	Operating Expenses	2,805	5,718	1,800	-3,918
	Capital Outlay	0	0	0	0
	Total Expenditures	7,294	10,305	6,106	-4,199
Academic	Salaries	0	0	0	0
Support	Benefits	0	0	0	0
	Operating Expenses	247,911	75,000	144,465	69,465
	Capital Outlay	8,610	0	0	0
	Total Expenditures	256,521	75,000	144,465	69,465

ONE MILL FUND – EXPENDITURES (continued)

WYOMING COMMUNITY COLLEGE SYSTEM

Unrestricted One Mill Fund Budget Detail – Page 2

Student	Salaries	0	0	0	0
Services	Benefits	0	0	0	0
	Operating Expenses	0	0	163,371	163,371
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	163,371	163,371
Institutional	Salaries	0	0	0	0
Support	Benefits	0	0	0	0
	Operating Expenses	16,545	375,831	150,409	-225,422
	Capital Outlay	0	0	0	0
	Total Expenditures	16,545	375,831	150,409	-225,422
Operation/ Maintenance Plant	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	5,663	0	0	0
	Capital Outlay	718,766	500,000	645,440	145,440
	Total Expenditures	724,429	500,000	645,440	145,440
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		1,286,263	1,318,092	1,386,369	68,277
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total One-Mill Expenditures and Transfers		1,286,263	1,318,092	1,386,369	68,277

WCCC Form 218c (Reviewed Feb 2013)

Date Prepared: 04/15/15

ONE MILL FUND -- SUMMARY

WYOMING COMMUNITY COLLEGE SYSTEM

College: <u>Laramie County Community College</u>		Actual 2013-2014	Budget 2014-2015	Tentative 2015-2016	Increase/Decrease 2015-2016
Revenue	Local Appropriations	1,311,170	1,293,369	1,386,369	93,000
	Other Sources	0	0	0	0
	Total Revenue	1,311,170	1,293,369	1,386,369	93,000
Other Funding Sources	Carryover	0	24,723	0	-24,723
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	0	24,723	0	-24,723
Total One-Mill Revenue and Other		1,311,170	1,318,092	1,386,369	68,277
Expenditures by Program	Instruction	281,474	356,956	276,578	-80,378
	Research	0	0	0	0
	Public Service	7,294	10,305	6,106	-4,199
	Academic Support	256,521	75,000	144,465	69,465
	Student Services	0	0	163,371	163,371
	Institutional Support	16,545	375,831	150,409	-225,422
	Operations and Maint/Plant	724,429	500,000	645,440	145,440
	Scholarships & Fellowships	0	0	0	0
	Total Expenditures	1,286,263	1,318,092	1,386,369	68,277
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		1,286,263	1,318,092	1,386,369	68,277
Expenditures by Series	Salaries	95,649	90,248	66,248	-24,000
	Benefits	30,139	23,878	21,214	-2,664
	Operating Expenses	362,693	703,966	623,467	-80,499
	Capital Outlay	797,782	500,000	675,440	175,440
	Total Expenditures	1,286,263	1,318,092	1,386,369	68,277
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		1,286,263	1,318,092	1,386,369	68,277
Net Increase (Decrease)		24,906	0	0	(0)

WCCC Form 216c (Reviewed Feb 2013)

Date Prepared: 04/15/15

AUXILIARY FUND REVENUE

WYOMING COMMUNITY COLLEGE SYSTEM

College: <u>Laramie County Community College</u>		Actual 2013-2014	Budget 2014-2015	Tentative 2015-2016	Increase/Decrease 2015-2016
Revenue					
Sales/Service	Student Center	0	0	0	0
	Food Service	717,825	858,443	875,486	17,043
	Residence Halls	1,125,170	1,189,908	1,221,961	32,053
	Bookstores	104,970	107,000	107,000	0
	Copy Center	41,932	40,000	40,000	0
	Motor Pool	0	0	0	0
	Early Childhood Center	760,733	865,692	950,487	84,795
	Facilities Rental/ Summer Housing	571,802	179,884	180,226	342
Other Sources	Gate Receipts	0	0	0	0
	Investment Income	0	0	0	0
	Miscellaneous Deposits	0	0	0	0
Total Revenue		3,322,431	3,240,927	3,375,160	134,233
Other Funding Sources	Carryover	0	30,000	60,000	30,000
	Transfers	0	50,000	20,000	-30,000
	Other	0	0	0	0
Total Other		0	80,000	80,000	0
Total Auxiliary Fund Revenue and Other		3,322,431	3,320,927	3,455,160	134,233
WCCC Form 217b (Reviewed Feb 2013)				Date Prepared: 04/15/15	

AUXILIARY FUND EXPENDITURES

WYOMING COMMUNITY COLLEGE SYSTEM

College:	<u>Laramie County Community College</u>	Actual 2013-2014	Budget 2014-2015	Tentative 2015-2016	Increase/Decrease 2015-2016
Expenditures by Program					
Student	Salaries	0	0	0	0
Food Service	Benefits	0	0	0	0
	Operating Expenses	711,836	858,443	875,486	17,043
	Capital Outlay	0	0	0	0
	Total Expenditures	711,836	858,443	875,486	17,043
Student	Salaries	0	0	0	0
Bookstore	Benefits	0	0	0	0
	Operating Expenses	24,749	107,000	107,000	0
	Capital Outlay	36,323	0	0	0
	Total Expenditures	61,072	107,000	107,000	0
Student	Salaries	143,547	167,729	165,230	-2,499
Housing	Benefits	29,807	37,622	37,831	209
	Operating Expenses	1,068,798	1,014,557	1,018,900	4,343
	Capital Outlay	0	0	0	0
	Total Expenditures	1,242,152	1,219,908	1,221,961	2,053
Student Early	Salaries	592,435	601,452	655,149	53,697
Childhood	Benefits	112,813	127,232	145,032	17,800
Center	Operating Expenses	55,843	137,008	150,306	13,298
	Capital Outlay	0	0	0	0
	Total Expenditures	761,091	865,692	950,487	84,795
Faculty/Staff	Salaries	0	0	0	0
Copy Center	Benefits	0	0	0	0
	Operating Expenses	11,606	15,000	15,000	0
	Capital Outlay	0	25,000	25,000	0
	Total Expenditures	11,606	40,000	40,000	0
Faculty/Staff	Salaries	40,396	39,492	39,659	167
Facilities Rental	Benefits	6,838	6,979	7,154	175
Summer Housing	Operating Expenses	230,373	183,413	213,413	30,000
	Capital Outlay	30,305	0	0	0
	Total Expenditures	307,912	229,884	260,226	30,342
Total Expenditures		3,095,669	3,320,927	3,455,160	134,233
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Auxiliary Fund Exp. and Transfers		3,095,669	3,320,927	3,455,160	134,233

WCCC Form 218b (Reviewed Feb 2013)

Date Prepared: 04/15/15

AUXILIARY FUND -- SUMMARY

WYOMING COMMUNITY COLLEGE SYSTEM

College: <u>Laramie County Community College</u>		Actual 2013-2014	Budget 2014-2015	Tentative 2015-2016	Increase/Decrease 2015-2016
Revenue	Sales & Services/Auxiliary Enterprises	3,322,431	3,240,927	3,375,160	134,233
Student Fees	Other Sources	0	0	0	0
	Total Revenue	3,322,431	3,240,927	3,375,160	134,233
Other Funding Sources	Carryover	0	30,000	60,000	30,000
	Transfers	0	50,000	20,000	-30,000
	Other	0	0	0	0
	Total Other	0	80,000	80,000	0
Total Auxiliary Revenue and Other		3,322,431	3,320,927	3,455,160	134,233
Expenditures by Program	Auxiliary Enterprises, Student	2,787,757	3,091,043	3,194,934	103,891
	Auxiliary Enterprises, Faculty/Staff	307,912	229,884	260,226	30,342
	Total Expenditures	3,095,669	3,320,927	3,455,160	134,233
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		3,095,669	3,320,927	3,455,160	134,233
Expenditures by Series	Salaries	776,378	808,673	860,038	51,365
	Benefits	149,458	171,833	190,017	18,184
	Operating Expenses	2,103,205	2,315,421	2,380,105	64,684
	Capital Outlay	66,627	25,000	25,000	0
	Total Expenditures	3,095,669	3,320,927	3,455,160	134,233
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		3,095,669	3,320,927	3,455,160	134,233
Net Increase (Decrease)		226,762	0	0	0
WCCC Form 216b (Reviewed Feb 2013)		Date Prepared: 04/15/15			

FIVE MILL FUND -- REVENUES

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Five Mill Revenue

College: <u>Laramie County Community College</u>		Actual	Budget	Tentative	Increase/Decrease
		2013-2014	2014-2015	2015-2016	2015-2016
Revenue					
	Item	0	0	0	0
	Item	0	0	0	0
	Item	0	0	0	0
	Other	0	0	0	0
State	Item	0	0	0	0
Appropriations	Item	0	0	0	0
	Interest Income	0	0	0	0
Total Revenue		0	0	0	0
Other Funding					
Sources	Carryover	117,226	0	0	0
	Borrowings-External Agencies	0	0	0	0
	Transfers	0	0	0	0
Total Other		117,226	0	0	0
Total Five Mill Revenue and Other		117,226	0	0	0

WCCC Form 217h (Reviewed Feb 2013)

Date Prepared: 04/15/15

FIVE MILL FUND – EXPENDITURES

WYOMING COMMUNITY COLLEGE SYSTEM

Budget Detail - Five Mill Expenditures

College: <u>Laramie County Community College</u>		Actual	Budget	Tentative	Increase/Decrease
		2013-2014	2014-2015	2015-2016	2015-2016
Expenditures and Funding, by Program					
Level One/Two Studies	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	117,226	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	117,226	0	0	0
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		117,226	0	0	0
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Five Mill Expenditures and Transfers		117,226	0	0	0

WCCC Form 218h (Reviewed Feb 2013)

Date Prepared: 04/15/15

FIVE MILL FUND -- SUMMARY

WYOMING COMMUNITY COLLEGE SYSTEM

Annual Budget Summary - Five Mill Fund

College: <u>Laramie County Community College</u>		Actual 2013-2014	Budget 2014-2015	Tentative 2015-2016	Increase/Decrease 2015-2016
Revenue	Item	0	0	0	0
	Item	0	0	0	0
	Item	0	0	0	0
	State Appropriations	0	0	0	0
	Interest Income	0	0	0	0
	Other	0	0	0	0
	Total Revenue	0	0	0	0
Other Funding Sources	Carryover	117,226	0	0	0
	Borrowing-External Agencies	0	0	0	0
	Transfers	0	0	0	0
	Total Other	117,226	0	0	0
Total Revenue and Other		117,226	0	0	0
Expenditures by Program	Level One/Two Studies	117,226	0	0	0
	Item	0	0	0	0
	Item	0	0	0	0
	Other	0	0	0	0
	Total Expenditures	117,226	0	0	0
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Expenditures & Transfers by Program		117,226	0	0	0
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	117,226	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	117,226	0	0	0
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Five Mill Expenditures & Transfers by Series		117,226	0	0	0
Net Increase (Decrease)		0	0	0	0
WCCC Form 216h (Reviewed Feb 2013)				Date Prepared: 04/15/15	

GRANT RESTRICTED FUND DETAIL

ITEM

FEDERAL GRANTS & CONTRACTS

PELL	\$7,000,000
Direct Loans	7,000,000
TRIO-SSS	221,478
College Work Study	70,500
SEOG	62,003

TOTAL FEDERAL GRANTS AND CONTRACTS	\$14,353,981
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FEDERAL GRANTS & CONTRACTS PASSED THROUGH OTHER AGENCIES

ACT NOW! Career Training	\$915,000
GEAR UP	380,000
Perkins Allocation	350,000
TAA CHEO	160,000
ABE	126,125
INBRE	40,000
WIA Youth	24,458
EL/Civics	19,737

TOTAL FED. GRANTS/CONTRACTS PASSED THROUGH OTHER AGENCIES	\$2,015,320
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STATE GRANTS & CONTRACTS

Hathaway Scholarship Fund	\$1,025,000
Higher Education Endowment	262,394
State ABE Contribution	200,135
State EL/Civics	6,579
Library Materials Funding	300,000
DWS-Plumbing Apprenticeship	25,000
WY Family Literacy	37,500
Other for FY 2015-2016	800,000

TOTAL STATE GRANTS & CONTRACTS	\$2,656,608
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PRIVATE GRANTS & CONTRACTS

Interstate Passport Initiative	\$54,000
League for Innovation	5,000

TOTAL PUBLIC GRANTS & CONTRACTS	\$59,000
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TOTAL RESTRICTED FUND REVENUES	\$19,084,909
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RESTRICTED FUND -- REVENUES

WYOMING COMMUNITY COLLEGE SYSTEM

College: <u>Laramie County Community College</u>		Actual 2013-2014	Budget 2014-2015	Tentative 2015-2016	Increase/Decrease 2015-2016
Revenue					
	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	13,112,622	14,147,436	16,369,301	2,221,865
	State Grants and Contracts	1,963,248	2,935,950	2,656,608	-279,342
	Local Grants and Contracts	4,509	16,500	0	-16,500
	Private Gift/Grants/Contracts	22,568	0	59,000	59,000
Total Revenue		15,102,946	17,099,886	19,084,909	1,985,023
Other Funding Sources					
	Carryover	29,790	0	0	0
	Transfers	0	0	0	0
	Other	0	0	0	0
Total Other		29,790	0	0	0
Total Restricted Funds Revenue and Other		15,132,736	17,099,886	19,084,909	1,985,023
WCCC Form 217e (Reviewed Feb 2013)				Date Prepared: 04/15/15	

RESTRICTED FUND -- EXPENDITURES

WYOMING COMMUNITY COLLEGE SYSTEM

College: <u>Laramie County Community College</u>		Actual 2013-2014	Budget 2014-2015	Tentative 2015-2016	Increase/Decrease 2015-2016
Expenditures by Program					
Instruction	Salaries	554,298	900,000	800,000	-100,000
All Other	Benefits	137,237	210,000	190,000	-20,000
	Operating Expenses	506,796	1,386,800	1,340,889	-45,911
	Capital Outlay	94,673	223,572	110,000	-113,572
	Total Expenditures	1,293,004	2,720,372	2,440,889	-279,483
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	274,514	300,000	309,344	9,344
ABE, GED,	Benefits	37,338	50,000	44,259	-5,741
ESL	Operating Expenses	111,808	110,000	84,000	-26,000
	Capital Outlay	0	0	0	0
	Total Expenditures	423,660	460,000	437,603	-22,397
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	8,013	11,000	2,988	-8,012
All Other	Benefits	2,666	2,238	1,572	-666
	Operating Expenses	21,000	30,000	10,000	-20,000
	Capital Outlay	0	0	0	0
	Total Expenditures	31,678	43,238	14,560	-28,678
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	449,988	525,000	417,469	-107,531
Support	Benefits	145,768	200,000	138,905	-61,095
	Operating Expenses	440,340	475,000	393,625	-81,375
	Capital Outlay	0	0	0	0
	Total Expenditures	1,036,096	1,200,000	949,999	-250,001

RESTRICTED FUND -- EXPENDITURES (continued)

Student Services	Salaries	7,091	5,000	10,000	5,000
	Benefits	1,063	2,000	4,367	2,367
	Operating Expenses	27,190	25,000	57,988	32,988
	Capital Outlay	0	0	0	0
	Total Expenditures	35,345	32,000	72,355	40,355
Institutional Support	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	1,000	15,000	10,000	-5,000
	Capital Outlay	0	0	0	0
	Total Expenditures	1,000	15,000	10,000	-5,000
Operation/Maintenance Plant	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Scholarships and Fellowships	Salaries	73,381	68,600	70,500	1,900
	Benefits	1,778	2,000	2,000	0
	Operating Expenses	12,236,796	12,558,676	15,087,003	2,528,327
	Capital Outlay	0	0	0	0
	Total Expenditures	12,311,954	12,629,276	15,159,503	2,530,227
Total Expenditures		15,132,736	17,099,886	19,084,909	1,985,023
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.		15,132,736	17,099,886	19,084,909	1,985,023

WCCC Form 218e (Reviewed Feb 2013)

Date Prepared: 04/15/15

RESTRICTED FUND -- SUMMARY

WYOMING COMMUNITY COLLEGE SYSTEM

College: <u>Laramie County Community College</u>		Actual 2013-2014	Budget 2014-2015	Tentative 2015-2016	Increase/Decrease 2015-2016
Revenue	Local Appropriations	0	0	0	0
	Federal Grants and Contracts	13,112,622	14,147,436	16,369,301	2,221,865
	State Grants and Contracts	1,963,248	2,935,950	2,656,608	-279,342
	Local Grants and Contracts	4,509	16,500	0	-16,500
	Private Gifts/Grants/Contracts	22,568	0	59,000	59,000
	Total Revenue	15,102,946	17,099,886	19,084,909	1,985,023
Other Funding Sources	Carryover	29,790	0	0	0
	Transfers	0	0	0	0
	Other	0	0	0	0
	Total Other	29,790	0	0	0
Total Restricted Funds Revenue and Other		15,132,736	17,099,886	19,084,909	1,985,023
Expenditures by Program	Instruction	1,716,664	3,180,372	2,878,492	-301,880
	Research	0	0	0	0
	Public Service	31,678	43,238	14,560	-28,678
	Academic Support	1,036,096	1,200,000	949,999	-250,001
	Student Services	35,345	32,000	72,355	40,355
	Institutional Support	1,000	15,000	10,000	-5,000
	Operations and Maint/Plant	0	0	0	0
	Scholarships & Fellowships	10,566,606	12,629,276	15,159,503	2,530,227
	Total Expenditures	13,387,388	17,099,886	19,084,909	1,985,023
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. & Tftrs. by Program		13,387,388	17,099,886	19,084,909	1,985,023
Expenditures by Series	Salaries	1,367,284	1,809,600	1,610,301	-199,299
	Benefits	325,851	466,238	381,103	-85,135
	Operating Expenses	13,344,929	14,600,476	16,983,505	2,383,029
	Capital Outlay	94,673	223,572	110,000	-113,572
	Total Expenditures	15,132,736	17,099,886	19,084,909	1,985,023
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Restricted Exp. & Tftrs. by Series		15,132,736	17,099,886	19,084,909	1,985,023
Net Increase (Decrease)		(0)	0	0	0

WCCC Form 216e (Reviewed Feb 2013)

Date Prepared: 04/15/15

ENDOWMENT FUND -- REVENUES

WYOMING COMMUNITY COLLEGE SYSTEM

College: <u>Laramie County Community College</u>		Actual 2013-2014	Budget 2014-2015	Tentative 2015-2016	Increase/Decrease 2015-2016
Revenue	State Appropriation-Match	192,505	500,000	350,000	-150,000
	Investment Income	1,607,607	275,000	350,000	75,000
	Gifts	0	0	0	0
	Other	0	0	0	0
Total Revenue		1,800,112	775,000	700,000	-75,000
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		1,800,112	775,000	700,000	-75,000

WCCC Form 217g (Reviewed Feb 2013)

Date Prepared: 04/15/15

ENDOWMENT FUND -- EXPENDITURES

WYOMING COMMUNITY COLLEGE SYSTEM

College:	Laramie County Community College	Actual 2013-2014	Budget 2014-2015	Tentative 2015-2016	Increase/Decrease 2015-2016
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	Salaries	0	0	0	0
Service	Benefits	0	0	0	0
All Other	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Public	Salaries	0	0	0	0
Service	Benefits	0	0	0	0
Community	Operating Expenses	0	0	0	0
Service	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

ENDOWMENT FUND -- EXPENDITURES (continued)

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
Operation/ Maintenance Plant	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Scholarships and Fellowships	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	293,538	775,000	700,000	(75,000)
	Capital Outlay	0	0	0	0
	Total Expenditures	293,538	775,000	700,000	(75,000)
Total Expenditures		293,538	775,000	700,000	(75,000)
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Auxiliary Enterprises	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	0	0	0	0
	Capital Outlay	0	0	0	0
	Total Expenditures	0	0	0	0
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Endowment Exp. and Tfrs.		293,538	775,000	700,000	(75,000)

ENDOWMENT FUND SUMMARY

WYOMING COMMUNITY COLLEGE SYSTEM

College:		Actual 2013-2014	Budget 2014-2015	Tentative 2015-2016	Increase/Decrease 2015-2016
Laramie County Community College					
Revenue	State Matching Funds	192,505	500,000	350,000	-150,000
	Investment Income	1,607,607	275,000	350,000	75,000
	Private Gifts/Grants/Contracts	0	0	0	0
	Other	0	0	0	0
	Total Revenue	1,800,112	775,000	700,000	-75,000
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		1,800,112	775,000	700,000	-75,000
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	293,538	775,000	700,000	-75,000
	Total Expenditures	293,538	775,000	700,000	-75,000
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. & Tfirs. by Program		293,538	775,000	700,000	-75,000
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	293,538	775,000	700,000	-75,000
	Capital Outlay	0	0	0	0
	Total Expenditures	293,538	775,000	700,000	-75,000
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Endowment Exp. & Tfirs. by Series		293,538	775,000	700,000	-75,000
Net Increase (Decrease)		1,506,574	0	0	0

WCCC Form 216g (Reviewed Feb 2013)

Date Prepared: 04/15/15

PLANT FUND -- REVENUES

WYOMING COMMUNITY COLLEGE SYSTEM

College: <u>Laramie County Community College</u>		Actual	Budget	Tentative	Increase/Decrease
		2013-2014	2014-2015	2015-2016	2015-2016
Revenue					
	Student Fees	786,345	780,000	780,000	0
	Debt Service	0	25,000,000	0	-25,000,000
	Federal Appropriations	0	0	0	0
	Local Appropriations	0	0	2,055,313	2,055,313
	Other investment Income	0	0	0	0
	Other/Gifts	0	0	0	0
State					
	Supplemental Appropriation	300,000	20,731,074	18,073,208	-2,657,866
Appropriations	Contingency Reserve	315,607	315,680	315,680	0
	Interest Income	0	1,969,528	60,000	-1,909,528
Total Revenue		1,401,952	48,796,282	21,284,201	-27,512,081
Other Funding					
Sources	Carryover	458,876	1,384,381	26,969,528	25,585,147
	Borrowings-External Agencies	0	0	0	0
	Transfers	368,301	0	0	0
Total Other		827,177	1,384,381	26,969,528	25,585,147
Total Plant Funds Revenue and Other		2,229,129	50,180,663	48,253,729	-1,926,934

WCCC Form 217f (Reviewed Feb 2013)

Date Prepared: 04/15/15

PLANT FUND -- EXPENDITURES

WYOMING COMMUNITY COLLEGE SYSTEM

College: <u>Laramie County Community College</u>		Actual 2013-2014	Budget 2014-2015	Tentative 2015-2016	Increase/Decrease 2015-2016
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	43,073,208	45,102,736	2,029,528
	Total Expenditures	0	43,073,208	45,102,736	2,029,528
Remodeling/ Renovations	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	1,362,148	4,357,927	315,680	-4,042,247
	Capital Outlay	110,400	0	0	0
	Total Expenditures	1,472,548	4,357,927	315,680	-4,042,247
Debt Service	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	756,581	780,000	780,000	0
	Capital Outlay	0	1,969,528	2,055,313	85,785
	Total Expenditures	756,581	2,749,528	2,835,313	85,785
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		2,229,129	50,180,663	48,253,729	-1,926,934
Transfers	Mandatory	0	0	0	0
	Non-mandatory	0	0	0	0
	Total Transfers	0	0	0	0
Total Plant Funds Exp. and Transfers		2,229,129	50,180,663	48,253,729	-1,926,934
WCCC Form 218f (Reviewed Feb 2013)				Date Prepared: 04/15/15	

PLANT FUND SUMMARY

WYOMING COMMUNITY COLLEGE SYSTEM

College: <u>Laramie County Community College</u>		Actual 2013-2014	Budget 2014-2015	Tentative 2015-2016	Increase/Decrease 2015-2016
Revenue	Student Fees	786,345	780,000	780,000	0
	Debt Service	0	25,000,000	0	-25,000,000
	State Appropriations	615,607	21,046,754	18,388,888	-2,657,866
	Federal Appropriations	0	0	0	0
	Tax Revenue	0	0	2,055,313	2,055,313
	Interest Income	0	1,969,528	60,000	-1,909,528
	Other/Gifts	0	0	0	0
	Total Revenue	1,401,952	48,796,282	21,284,201	-27,512,081
Other Funding Sources	Carryover	458,876	1,384,381	26,969,528	25,585,147
	Borrowing-External Agencies	0	0	0	0
	Transfers	368,301	0	0	0
	Total Other	827,177	1,384,381	26,969,528	25,585,147
Total Plant Funds Revenue and Other		2,229,129	50,180,663	48,253,729	-1,926,934
Expenditures by Program	Land/Building Acquisition	0	0	0	0
	New Construction	0	43,073,208	45,102,736	2,029,528
	Remodeling/Renovation	1,472,548	4,357,927	315,680	-4,042,247
	Debt Service	756,581	2,749,528	2,835,313	85,785
	Other	0	0	0	0
	Total Expenditures	2,229,129	50,180,663	48,253,729	-1,926,934
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Plant Funds Exp. & Tftrs. by Program		2,229,129	50,180,663	48,253,729	-1,926,934
Expenditures by Series	Salaries	0	0	0	0
	Benefits	0	0	0	0
	Operating Expenses	2,118,729	5,137,927	1,095,680	-4,042,247
	Capital Outlay	110,400	45,042,736	47,158,049	2,115,313
	Total Expenditures	2,229,129	50,180,663	48,253,729	-1,926,934
Transfers	Mandatory Transfers	0	0	0	0
	Non-mandatory Transfers	0	0	0	0
	Total Transfers	0	0	0	0
Total Plant Funds Exp. & Tftrs. by Series		2,229,129	50,180,663	48,253,729	-1,926,934
Net Increase (Decrease)		0	0	0	0

WCCC Form 216f (Reviewed Feb 2013)

Date Prepared: 04/15/15

FUND BUDGET SUMMARY

ITEM	Actuals 2013-2014 Summary	Budget 2014-2015 Summary	Tentative 2015-2016 Summary	Increase/ Decrease 2015-2016
Unrestricted Operating Fund	42,488,190	46,268,775	45,636,509	(632,266)
One Mill Fund	1,286,263	1,318,092	1,386,369	68,277
Unrestricted & One Mill Fund	43,774,453	47,586,867	47,022,878	(563,989)
Auxiliary Fund	3,095,669	3,320,927	3,455,160	134,233
Five Mill	117,226	0	0	0
Restricted Fund	15,132,736	17,099,886	19,084,909	1,985,023
LCCC Current Fund Budget	62,120,085	68,007,680	69,562,947	1,555,267
Endowment Fund	293,538	775,000	700,000	(75,000)
Plant & Construction Fund	2,229,129	50,180,663	48,253,729	(1,926,934)
	2,522,667	50,955,663	48,953,729	(2,001,934)
Total LCCC Budget	64,642,752	118,963,343	118,516,676	(446,667)

PLANT FUND PROJECTS

FY 2015-2016

Major Maintenance Project Recommendations

<u>Project</u>	<u>Cost Estimate</u>	
Center for Conferences and Institutes-Replace lighting and lighting controls	\$200,000	*
Site lighting, Phase 2	675,000	
Auto Body/Career and Technical Building-Replace MDP & power feeders	300,000	*
Various-Replace interior T-12 lighting	260,000	*
Education and Enrichment Center-Replace HVAC controls	30,000	*
Site-Exterior wayfinding signs	500,000	**
Plant Operations-Replace boiler burners	100,000	*
Plant Operations-Replace chiller #2 with heat exchanger	100,000	
Site-Renew Training Center irrigation well system	350,000	*
Site-Replace Agriculture water main	500,000	
Total	\$3,015,000	

Small Maintenance Projects

<u>Project</u>	<u>Cost Estimate</u>
Education and Enrichment Center-AC phone room (EEC 125)	\$15,000
Physical Education-Replace pool filter	40,000
Physical Education-Repair gym floor	10,000
Plant Operations-CP/Tunnel mechanical assessment	25,000
Site-2015 asphalt/concrete repair	75,000
Physical Education-Re-pipe east pump room	20,000
Plant Operations-Replace valves, boiler room	30,000
Administration-Upgrade door locks	20,000
Plant Operations-Electric power to grounds shed	11,000
Auto Diesel-Children's' Discovery Center addition (AD131)	20,000
Physical Education-East restrooms renovation	18,000
Total	\$284,000

* denotes projects in "red" buildings in master plan

** denotes project in Building Forward Plan 2012-2020

LARAMIE COUNTY COMMUNITY COLLEGE

ACCOUNT CLASSIFICATION

Instruction-The instruction category includes expenses for all activities that are part of an institution's instruction program. Expenses for credit and noncredit courses; academic, vocational and technical instruction; and remedial and tutorial instruction are included in this function.

General Academic and Vocational/Technical Instruction

- Arts and Humanities
- Health Sciences and Wellness
- Math and Sciences
- Business, Agriculture, and Technical Studies
- Albany County Campus
- Workforce and Community Development
 - Business and Industry
 - Warren Air Force Base
 - Eastern Laramie County

Preparatory and Remedial Instruction

- Adult and Career Education System (ACES)
- High School Diploma Program

Ancillary Support

- Distance Education
- Internet Instructional Design
- Concurrent Enrollment
- Service Learning
- High Tech Equipment
- Student Learning Assessment

Public Service-The public service category includes expenses for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. These activities include community service programs such as conferences and institutes.

Community Services

- Life Enrichment
- Facilities

Academic Support-The academic support category includes expenses incurred to provide support services for the institution's primary missions: instruction, research, and public service as well as the retention, preservation, and display of educational materials. It includes libraries, audio-visual services, and technology such as computing support, academic administration, and personnel development.

Ludden Library

- Student Success Center
- Exam Lab

Integrated Technology Services

- Audio Visual/Compressed Video
- Instructional Telecommunications
- Computer Services
- Telephone Services
- Internet Technology Support

Academic Support (continued)

Ancillary Support

- Art Gallery
- Grants Office
- Disability Support Services
- Theater Productions

Academic Administration

- Dean, Arts and Humanities
- Dean, Health Sciences and Wellness
- Dean, Math and Sciences
- Dean, Business, Agriculture and Technical Studies
- Dean, Albany County Campus
- Dean, Outreach and Workforce Development

Academic Personnel Development

- Sabbatical Leave Replacements
- Employee Development

Student Services-The student services category includes expenses incurred for the offices of admissions and the registrar and activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural and social development outside the context of the formal instruction program. It includes expenses for student activities, intercollegiate athletics, counseling and career guidance, and student aid administration.

Social and Cultural Development

- Campus Living and Learning

Counseling and Career Guidance

- Counseling
- Advising Center
- Career Services

Financial Aid Administration

Student Admissions

- Admissions
- Switchboard
- Testing Center

Student Records

Intercollegiate Athletics

- Rodeo
- Basketball
- Volleyball
- Soccer
- Equine Show Team

Institutional Support-The institutional support category includes expenses for central, executive-level activities concerned with management and long-range planning for the entire institution, such as the governing board, planning and programming operations, and legal services: fiscal operations; human resources; logistical activities that provide procurement, printing; transportation services to the institution; and activities concerned with development and fund raising.

Executive Management

- Board of Trustees
- President's Office
- VP of Academic Affairs
- VP of Student Services
- VP of Administration and Finance
- AVP of Institutional Effectiveness
 - Institutional Research
 - AQIP
- AVP of Institutional Advancement
 - Public Relations
 - Campus Printing
 - Foundation Office

Fiscal Operations

- Accounting Services

General Administration and Logistical Services

- Human Resources
- Purchasing Office
- Central Services
- Children's Discovery Center
- Vehicle Maintenance
- Security
- Staff Council

Operations and Maintenance-The operation and maintenance of the plant category includes all expenses for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant. Expenses include janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture, and equipment; care of grounds, maintenance and operation of buildings and other plant facilities; property and liability insurance; and space and capital leasing.

Plant Operations

- Physical Plant Administration
- Building Maintenance
- Custodial Services
- Landscape and Grounds Maintenance
- Utilities

Scholarships-The scholarship category includes expenses for grants-in-aid and tuition and fee waivers.

BUDGET PROCESS MAP

