

**Carbon County Higher Education Center  
Budget Summary for 2022-2023 May 2022 Preliminary Budget**

The preliminary budget for 2022-2023 for Carbon County Higher Education Center including cash carry-over and reserves is \$1,962,339, which is a decrease of (\$219,384) from the 2022-2023 Amended Budget (July 2021).

**Estimated Income, Cash and Reserves for the 2022-2023 Preliminary Budget are as follows:**

Carbon County BOCHES (.5)	\$	212,727
Carbon County BOCHES Voter Approved (.5)	\$	212,727
Carbon County Vocational (1.5)	\$	638,181
Sweetwater County BOCHES (.5)	\$	20,641
Sweetwater County BOCHES Voter Approved (.5)	\$	20,641
Sweetwater County Vocational (1.5)	\$	61,923
Tuition Income	\$	111,937
Earned Income	\$	164,150
Total Income	\$	1,442,927
Cash Carry-Over	\$	424,412
Cash Reserve	\$	95,000
Fund Reserve	\$	-
Total Income, Cash and Reserves	\$	<b>1,962,339</b>

2021-2022 assessed valuation is being used in the preliminary budget for both Carbon and Sweetwater counties. Both counties have indicated there will be an increase, but have not committed to an amount.

Tuition income is estimated at a 26% decrease in the amount of (\$40,080). This is due to the fact that CCHC is not restricting our contribution for 2022-2023 Dual Enrollment to \$55,000 for the year.

Earned income is estimated at a 50% increase in the amount of \$54,400. This is mainly due to an increase in Vocational Grant Income in anticipation of applying for WDE/CTE grants.

Cash carry-over is estimated at \$424,412, which is an increase of \$63,136 from the amount carried over from 2020-2021 into 2021-2022. Cash carry-over has been affected by the deferred mineral tax payments for 2021, but we were fortunate to receive extra tax payments from Carbon County in July 2021 and March 2022.

Cash Reserves are currently estimated at \$95,000, which is down (\$65,000) from 2021-2022.

5/20/2022

**Carbon County Higher Education Center  
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**Estimated Expenditures, Cash and Reserves for the 2022-2023 Preliminary Budget are as follows:**

Personnel	\$	1,213,444
Program Expenses	\$	625,770
Buildings & Maintenance	\$	40,700
<b>Total Expenditures</b>	<b>\$</b>	<b>1,879,914</b>
Cash Carry Over to Next Fiscal Year	\$	82,425
Cash Reserves to Next Fiscal Year	\$	-
<b>Total Expenditures, Cash &amp; Reserves</b>	<b>\$</b>	<b>1,962,339</b>

Personnel expenses are estimated at a 2% increase in the amount of \$26,274. The \$231,444 in personnel expenses includes the restructuring of Student Services and not hiring to replace the position that was vacated when hiring Jennifer Moore as the Executive Director. It also includes step raises for full-time staff, a 15% increase in medical insurance, adding health insurance to a position that was not budgeted for in 2021-2022 and raising amount budgeted for LSRV substitutes by \$12,500. Worker's Compensation rates decreased by .08% and Wyoming Retirement System contributions are remaining at 18.62% (CCHC pays 17.37% & employees pay 1.25%)

Program expenses are estimated at a 7% increase in the amount of \$40,780. This is due to the anticipation of applying for WDE/CTE grants, the expectation of higher utilities, supplies and material expenses. Estimated Dual Enrollment expenses were reduced by (\$25,000) from 2021-2022 budgeted amount.

Buildings & Maintenance expenses are estimated at a 37% increase in the amount of \$10,950. This is due to more accurate planning of installing Perkins equipment and increased costs of building supplies.

Cash Carry over to the next fiscal year is estimated at \$88,672, which is (\$291,141) less than 2021-2022. Cash carry-over will increase when we receive the actual estimated increases in tax income from Carbon and Sweetwater counties.

There are no Cash Reserves currently estimated for the end of 2021-2022.

5/17/2022

**Carbon County Higher Education Center  
Preliminary May 2022 Budget 2022-2023**

	<b>Income</b>
Tax Revenue	1,166,840
Tuition Revenue	111,937
Earned Income	164,150
<b>Total Income</b>	<b>1,442,927</b>
Cash Carryover from 2021-2022	424,412
Reserves from 2021-2022	95,000
<b>Total Income, Cash &amp; Reserves</b>	<b>1,962,339</b>
	<b>Expenditures</b>
Personnel	1,213,444
Program Expenses	625,770
Buildings & Maintenance	40,700
<b>Total Expenditures</b>	<b>1,879,914</b>
Cash Carry-Over to 2023-2024	82,425
Reserves to 2023-2024	-
<b>Total Expenditures, Cash &amp; Reserves</b>	<b>1,962,339</b>

**Carbon County Higher Education Center  
Preliminary May 2022 Budget 2022-2023**

<b>Tax Income</b>			
500100.10	General Carbon County Taxes		425,454
500100.20	Vocational Carbon County Taxes		638,181
500200.10	General Sweetwater County Taxes		41,282
500200.20	Vocational Sweetwater County Taxes		61,923
	<b>Tax Income</b>		<b>1,166,840</b>
<b>Tuition Income</b>			
500300.10	General Tuition Non-Credit		12,000
500300.15	LSRV Tuition non-credit		26,500
500300.20	Vocational Tuition		8,000
500300.35	Health Sciences Tuition		21,537
500301.10	General CCHEC Course Fees (WWCC)		200
500301.20	Vocational CCHEC Course Fees (WWCC)		1,200
500310.10	ALC Tuition		3,000
500311.10	ALC Testing		5,000
500330.10	CCSD#1 RHS Dual Tuition Subsidy		24,500
500330.15	CCSD#1 LSRVHS Dual Tuition Subsidy		10,000
	<b>Tuition Income</b>		<b>111,937</b>
<b>Earned Income</b>			
500410.10	HiSet Sponsorship		5,000
500411.10	HiSet/GED Testing Fee		500
500411.15	LSRV HiSet/GED Testing Fee		200
500412.10	HiSet Pretest		300
500426.10	General Room Rental Fee		200
500426.15	LSRV Room Rental Fee		100
500426.20	C-TEC Room Rental Fee		600
500430.10	General Other Receipts		200
500430.15	LSRV Other Receipts		500
500430.20	Vocational Other Receipts		2,800
500435.20	Community Projects Income		9,500
500450.10	General Contract Services		20,000
500500.10	General Earnings on Investments		150
500500.20	Vocational Earnings on Investments		300
500600.10	General Grants		15,000
500600.15	LSRV Grants		3,000
500600.20	Vocational Grants		69,000
500610.10	WWCC Contracted Services		36,800
500700.20	Skills USA Club		0
	<b>Earned Income</b>		<b>164,150</b>
<b>Total Income</b>			<b>1,442,927</b>

**Carbon County Higher Education Center  
Preliminary May 2022 Budget 2022-2023**

	<b>Cash Carry-Over from 2021-2022</b>		
500800.10	General Cash Carry-Over		242,545
500800.20	Vocational Cash Carry-Over		181,867
	<b>Cash Carry-Over from 2021-2022</b>		<b>424,412</b>
	<b>Reserves from 2021-2022</b>		
500900.10	General Fund Reserve		0
500900.20	Vocational Fund Reserve		0
500901.10	General Cash Reserve		0
500901.20	Vocational Cash Reserve		95,000
	<b>Reserves from 2021-2022</b>		<b>95,000</b>
<b>Total Income, Cash &amp; Reserves</b>			<b>1,962,339</b>
	<b>DESCRIPTION</b>		
	<b>Personnel</b>		
600100.10	General Salaries Full Time		138,405
600100.15	LSRV Salaries Full Time		105,670
600100.20	Vocational Salaries Full Time		454,504
600110.10	General Part Time Wages		30,875
600110.15	LSRV Part Time Wages		17,000
600110.20	Vocational Part Time Wages		15,438
600110.35	Health Sciences Part Time Wages		33,345
600120.10	General Contract Wages/Community Ed		4,000
600120.15	LSRV Contract Wages/Community Ed		12,000
600120.20	Vocational Contract Wages		4,000
	<b>Payroll Insurance</b>		
600210.10	General Employee Health Insurance		27,044
600210.15	LSRV Employee Health Insurance		47,975
600210.20	Vocational Employee Health Insurance		114,438
600220.10	General Employee LTD & Life Insurance		1,087
600220.15	LSRV Employee LTD & Life Insurance		1,525
600220.20	Vocational Employee LTD & Life Insurance		6,937
	<b>Payroll Taxes</b>		
600310.10	General FICA/Medicare Tax Expense		13,103
600310.15	LSRV FICA/Medicare Tax Expense		9,384
600310.20	Vocational FICA/Medicare Tax Expense		36,104
600310.35	Health Sciences FICA/Medicare Tax Expense		2,551
600400.10	General Worker's Compensation		2,192
600400.15	LSRV Worker's Compensation		1,570
600400.20	Vocational Worker's Compensation		6,041
600400.35	Health Sciences Worker's Compensation		427

**Carbon County Higher Education Center  
Preliminary May 2022 Budget 2022-2023**

600500.10	General Wyoming Retirement		24,388
600500.15	LSRV Wyoming Retirement		18,355
600500.20	Vocational Wyoming Retirement		79,295
600500.35	Health Sciences Wyoming Retirement		5,792
	<b>Personnel Expenses</b>		<b>1,213,444</b>
	<b>Program Expenses</b>		
700100.10	General Instructional Supplies Credit		1,200
700100.15	LSRV Instructional Supplies Credit		10,000
700100.35	Health Sciences Instructional Supplies		9,515
700101.10	Community Lecture Series		500
700110.10	General Instructional Supplies Program		8,950
700110.20	Vocational Instructional Supplies Non-Credit		4,000
700120.10	General Instructional Supplies ALC		7,149
700135.20	Vocational Woods Instructional Supplies		15,000
700180.20	Vocational Welding Instructional Supplies		13,000
700190.20	Vocational Auto Instructional Supplies		2,700
700200.15	LSRV Equipment		500
700200.20	Vocational Equipment		100
700210.10	General Computer Equipment		7,160
700210.15	LSRV Computer Equipment		8,010
700210.20	Vocational Computer Equipment		6,070
700211.10	General Software/Upgrades		14,370
700211.15	LSRV Software/Upgrades		1,655
700211.20	Vocational Software/Upgrades		21,135
700235.20	Vocational Woods Equipment		3,000
700280.20	Vocational Welding Equipment		3,000
700290.20	Vocational Auto Equipment		2,000
700300.15	LSRV GED/ALC Expense		700
700301.10	General HiSet & Pre-HiSet Testing Expense		750
700302.10	General HiSet Sponsorship Expense		5,000
700311.10	General Testing Expense		5,000
700320.15	Vocational LSRV Programs		1,000
700330.10	General Tuition Subsidy/RHS Dual Enrollment		81,000
700330.15	LSRV Tuition Subsidy		25,000
700330.20	Vocational Tuition Subsidy/RHS		30,000
700350.10	General Scholarships		200
700370.10	HiSet Board Scholarships		1,500
700435.20	Community Projects Expense		9,500
700450.10	General Contract Services		20,000
700500.10	General Periodicals/Library Expense		40

**Carbon County Higher Education Center  
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700600.10	General Grant Expenses		16,000
700600.15	LSRV Grant Expenses		7,200
700600.20	Vocational Grant Expenses		69,000
700700.20	Skills USA Club		8,836
800100.10	General Advertising		18,130
800100.15	LSRV Advertising/Printing		5,250
800100.20	Vocational Advertising		23,450
800110.10	General Printing		3,500
800110.15	LSRV Printing		2,500
800110.20	Vocational Printing		5,500
800200.10	General Office Supplies		2,500
800200.15	LSRV Office Supplies		500
800200.20	Vocational Office Supplies		3,300
800210.10	General Postage and Freight		350
800210.15	LSRV Postage & Freight		250
800210.20	Vocational Postage & Freight		500
800300.10	General Utilities		300
800300.15	LSRV Utilities		8,500
800300.20	Vocational Utilities		400
800310.10	General Telecommunications		15,500
800310.15	LSRV Telecommunications		4,500
800310.20	Vocational Telecommunications		23,150
800410.10	General Copy Machine Lease/Maint		1,600
800410.15	LSRV Copy Machine Lease & Maintenance		2,600
800410.20	Vocational Copy Machine Lease/Maint		2,400
800420.10	General Postage Machine Rent/Lease		500
800420.20	Vocational Postage Machine Rent/Lease		700
800500.10	General Travel/Meals		2,050
800500.15	LSRV Travel/Meals		500
800500.20	Vocational Travel/Meals		5,950
800500.35	Health Sciences Travel/Meals		0
800510.10	General Staff Development		7,300
800510.15	LSRV Staff Development		2,000
800510.20	Vocational Staff Development		7,350
800510.35	Health Sciences Staff Development		0
800520.10	General Vehicle Expense		2,000
800520.20	Vocational Vehicle Expense		5,000
800600.10	General Insurance		19,500
800600.20	Vocational Insurance		28,500
	<b>Program Expenses</b>		<b>625,770</b>

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<b>Buildings and Maintenance</b>			
800710.10	General Custodial		0
800710.15	LSRV Custodial		1,800
800710.20	Vocational Custodial		0
800720.10	General Building Supplies		850
800720.15	LSRV Building Supplies		1,000
800720.20	Vocational Building Supplies		1,275
800730.10	General Building Maintenance		1,800
800730.15	LSRV Building Maintenance		3,500
800730.20	Vocational Building Maintenance		7,800
800800.10	General Professional Services		200
800800.20	Vocational Professional Services		300
800810.10	General Bank Fees/Charges		2,500
800820.10	General Legal Services		4,000
800820.20	Vocational Legal Services		6,000
800830.10	General Dues & Fees		915
800830.15	LSRV Dues & Fees		100
800830.20	Vocational Dues & Fees		3,660
800830.30	Nursing Dues & Fees		0
800830.35	Health Sciences Dues & Fees		0
800840.10	General Misc Expenses		0
800840.20	Vocational Misc Expenses		0
800900.10	General Capital Expenses		0
800900.15	LSRV Capital Expenses		5,000
800900.20	Vocational Capital Expenses		0
	<b>Building &amp; Maintenance Expenses</b>		<b>40,700</b>
<b>Total Expenses</b>			<b>1,879,914</b>
<b>Cash Carry-Over to 2023-2024</b>			
900800.10	General Cash Carry-Over		73,478
900800.20	Vocational Cash Carry-Over		8,947
	<b>Cash Carry-Over to 2023-2024</b>		<b>82,425</b>
<b>Reserves to 2023-2024</b>			
900900.10	General Fund Reserve		0
900900.20	Vocational Fund Reserve		0
900901.10	General Cash Reserve		0
900901.20	Vocational Cash Reserve		0
	<b>Reserves to 2023-2024</b>		<b>0</b>
<b>Total Expenses, Cash &amp; Reserves</b>			<b>1,962,339</b>