

7/12/23

**Carbon County Higher Education Center
Budget Summary for 2023-2024 Proposed Budget**

The proposed budget for 2023-2024 for Carbon County Higher Education Center including cash carry-over and reserves is \$3,753,078 which is a increase of \$1,064,239 from the 2022-2023 Amended Budget (Nov 2022).

Estimated Income, Cash and Reserves for the 2023-2024 Proposed Budget are as follows:

Carbon County BOCHES (.5)	\$	362,482
Carbon County BOCHES Voter Approved (.5)	\$	362,482
Carbon County Vocational (1.5)	\$	1,087,444
Sweetwater County BOCHES (.5)	\$	47,169
Sweetwater County BOCHES Voter Approved (.5)	\$	47,169
Sweetwater County Vocational (1.5)	\$	141,507
Tax Income	\$	2,048,253
Tuition Income	\$	134,356
Earned Income	\$	164,300
Total Income	\$	2,346,909
Cash Carry-Over	\$	591,869
Cash Reserve	\$	719,300
Fund Reserve	\$	95,000
Total Income, Cash and Reserves	\$	3,753,078

Estimated assessed valuation for Carbon County School District #1 is \$691,405,289 a 20% increase in estimated tax revenue in the amount of \$287,480 from last year.

Estimated assessed valuation for Sweetwater County School District #1-C is \$94,338,269 a 39% increase in estimated tax revenue in the amount of \$66,450 from last year.

Cash Carry-Over is at \$591,869, which is \$12,643 less than was carried over on July 1, 2022 to start the budget year. It is \$401,431 less than was estimated in June 2023's proposed budget, because of \$28,931 less in income that was estimated and the following was placed in Reserves:

Cash Reserve	\$300,000
Fund Reserve	\$50,000
Dual Enrollment Reserve	\$20,000
Voc Dual Enroll Reserve	\$2,500

Reserves are at \$814,300

7/12/23

**Carbon County Higher Education Center
Budget Summary for 2023-2024 Proposed Budget**

Estimated Expenditures, Cash and Reserves for the 2023-2024 Proposed Budget are as follows:

Personnel	\$	1,540,197
Program Expenses	\$	895,821
Buildings & Maintenance	\$	71,295
Total Expenditures	\$	2,507,313
Cash Carry Over to Next Fiscal Year	\$	431,465
Cash Reserves to Next Fiscal Year	\$	719,300
Fund Reserves to Next Fiscal Year	\$	95,000
Total Expenditures, Cash & Reserves	\$	3,753,078

Personnel expenses reflect the approved salary schedule restructuring and staffing plan.

Cash Carry over to the next fiscal year is estimated at \$431,465

Reserves are estimated at \$814,300

**Carbon County Higher Education Center
Proposed Budget 2023-2024**

	Income
Tax Revenue	2,048,253
Tuition Revenue	134,356
Earned Income	164,300
Total Income	2,346,909
Cash Carryover from 2022-2023	591,869
Reserves from 2022-2023	814,300
Total Income, Cash & Reserves	3,753,078
	Expenditures
Personnel	1,540,197
Program Expenses	895,821
Buildings & Maintenance	71,295
Total Expenditures	2,507,313
Cash Carry-Over to 2024-2025	431,465
Reserves to 2024-2025	814,300
Total Expenditures, Cash & Reserves	3,753,078

7/12/23

**Carbon County Higher Education Center - Three Year Comparison
Proposed 2023-2024 Budget**

	2021-2022 Budget Adjusted	2022-2023 Budget Adjusted	2023-2024 Proposed Budget
Income			
Tax Income	1,398,680	1,635,426	2,048,253
Tuition Income	147,392	115,937	134,356
Earned Income	144,375	205,750	164,300
Total Income	1,690,447	1,957,113	2,346,909
Cash Carry-Over from Previous Fiscal Year	361,276	579,226	591,869
Cash Reserve Balance from Previous Fiscal Year	160,000	130,000	719,300
Fund Reserve Balance from Previous Fiscal Year	-	-	50,000
Dual Enrollment Balance from Previous Fiscal Year	-	22,500	45,000
Total Income, Cash and Reserves	2,211,723	2,688,839	3,753,078
Expenditures			
Personnel	1,220,170	1,285,486	1,540,198
Program	582,760	674,031	895,821
Building & Maintenance	28,980	36,280	71,295
Total Expenditures	1,831,910	1,995,797	2,507,314
Cash Carry-Over to Next Fiscal Year	379,813	251,269	431,465
Cash Reserve Balance to Next Fiscal Year	-	419,273	719,300
Fund Reserve Balance to Next Fiscal Year	-	-	50,000
Dual Enrollment Balance to Next Fiscal Year		22,500	45,000
Total Expenditures, Cash and Reserves	2,211,723	2,688,839	3,753,078

**Carbon County Higher Education Center - Three Year Comparison
Proposed 2023-2024 Budget**

Account Number	Description	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
		Budget	Actual	Budget	Actual	Proposed
		Adjusted	6/30/2022	Adjusted	6/30/2023	Budget
Tax Income						
500100.10	General Carbon County Taxes	518,190	581,880	586,412	692,180	\$ 724,964
500100.20	Vocational Carbon County Taxes	777,285	873,133	879,619	1,038,271	\$ 1,087,444
500200.10	General Sweetwater County Taxes	41,282	36,613	67,758	91,637	\$ 94,338
500200.20	Vocational Sweetwater County Taxes	61,923	54,918	101,637	137,454	\$ 141,507
	Tax Income	1,398,680	1,546,544	1,635,426	1,959,542	\$ 2,048,253
Tuition Income						
500300.10	General Tuition Non-Credit	9,850	11,486	16,000	18,080	\$ 15,000
500300.15	LSRV Tuition non-credit	26,025	24,828	26,500	26,555	\$ 26,000
500300.20	Vocational Tuition	2,500	975	8,000		\$ 8,000
500300.35	Health Sciences Tuition	21,537	12,958	21,537	7,724	\$ 20,856
500301.10	General CCHCC Lab Fees (WWCC)	400	220	200	290	\$ 500
500301.20	Vocational CCHCC Lab Fees (WWCC)	2,580	2,560	1,200	2,400	\$ 3,000
500310.10	ALC Tuition	3,000	95	3,000	395	\$ 3,000
500311.10	ALC Testing	5,000	544	5,000	4,859	\$ 5,000
500330.10	CCSD#1 RHS Dual Tution Subsidy	61,000	25,237	24,500	48,632	\$ 42,000
500330.15	CCSD#1 LSRVHS Dual Tuition Subsidy	15,500	6,357	10,000	4,257	\$ 11,000
	Tuition Income	147,392	85,261	115,937	113,192	\$ 134,356
Earned Income						
500410.10	HiSet Sponsorship	5,000	1,000	5,000	-	\$ 5,000
500411.10	HiSet Testing Fee	500	154	500	161	\$ 500
500411.15	LSRV HiSet/GED Testing Fee	200	15	200	-	\$ 400
500412.10	HiSet Pretest	300	-	300	-	\$ 300
500426.10	General Room Rental Fee	325	325	200	50	\$ 200
500426.15	LSRV Room Rental Fee	100	20	100	299	\$ 100
500426.20	C-TEC Room Rental Fee	50	50	600	-	\$ 200
500430.10	General Other Receipts	675	108	200	1,187	\$ 500
500430.15	LSRV Other Receipts	875	980	500	1,294	\$ 500
500430.20	Vocational Other Receipts	3,350	567	2,800	1,900	\$ 2,800
500435.20	Community Project Income	9,500	8,006	9,500	5,338	\$ 9,500
500440.20	Student Projects Income	-	-	10,000	8,601	\$ 10,000
500450.10	General Contract Services Income	24,000	20,000	17,000	4,632	\$ 14,000
500451.10	Prevention - DUI Panel	-	-	4,600	2,970	\$ 2,500
500475.10	General Donations	10,000	10,000	-	540	\$ -
500475.15	LSRV Donations	7,100	7,100	-	-	\$ -
500475.20	Vocational Donations	24,000	24,000	-	-	\$ -
500500.10	General Earnings on Investments	150	427	6,150	14,077	\$ 20,000
500500.20	Vocational Earnings on Investments	300	594	9,300	11,884	\$ 20,000
500600.10	General Grants	13,150	4,446	22,500	7,500	\$ 15,000
500600.15	LSRV Grants	3,500	4,700	10,500	8,000	\$ 7,000
500600.20	Vocational Grants	4,500	4,369	69,000	3,127	\$ 19,000
500610.10	WWCC Contracted Services	36,800	36,800	36,800	36,800	\$ 36,800
500700.20	Skills USA Club	-	-	-	-	\$ -
	Earned Income	144,375	123,660	205,750	108,361	\$ 164,300
Total Income		1,690,447	1,755,465	1,957,113	2,181,095	2,346,909
Cash Cash Carry-Over from Previous Fiscal Year						
	General Cash Carry-Over	246,612	246,612	324,810	324,810	\$ 313,182
	Vocational Cash Carry-Over	114,664	114,664	254,416	254,416	\$ 278,687
	Cash Cash Carry-Over from Previous Fiscal Year	361,276	361,276	579,226	579,226	591,869

**Carbon County Higher Education Center - Three Year Comparison
Proposed 2023-2024 Budget**

Account Number	Description	2021-2022 Budget Adjusted	2021-2022 Actual 6/30/2022	2022-2023 Budget Adjusted	2022-2023 Actual 6/30/2023	2023-2024 Proposed Budget
	Reserves from Previous Fiscal Year					
	General Fund Reserve	-		-		\$ 50,000
	Vocational Fund Reserve	-		-		\$ -
	General Cash Reserve	-		-		\$ 264,600
	Vocational Cash Reserve	160,000	160,000	130,000	130,000	\$ 454,700
	General Dual Enrollment Reserve			20,000	20,000	\$ 40,000
	Vocational Dual Enrollment Reserve			2,500	2,500	\$ 5,000
	Reserves from Previous Fiscal Year	160,000	160,000	152,500	152,500	\$ 814,300
	Total Income, Cash & Reserves	2,211,723	2,276,741	2,688,839	2,912,821	3,753,078
	Personnel					
600100.10	General Salaries Full-Time	183,133	175,006	141,405	141,340	\$ 188,440
600100.15	LSRV Salaries Full -Time	103,570	103,483	110,920	82,929	\$ 97,500
600100.20	Vocational Salaries Full -Time	404,872	392,231	464,725	441,114	\$ 486,905
600110.10	General Part-Time Wages	19,016	1,609	30,875	11,056	\$ 30,875
600110.15	LSRV Part Time Wages	13,328	13,328	34,981	19,741	\$ 27,485
600110.20	Vocational Part Time Wages	15,438	7,884	15,438	7,859	\$ 17,125
600110.35	Health Sciences Part Time Wages	26,155	25,981	33,345	19,792	\$ 36,916
600120.10	General Contract Wages/Community Ed	4,000	774	4,000	280	\$ 4,000
600120.15	LSRV Contract Wages/Community Ed	7,035	6,481	12,000	9,673	\$ 13,000
600120.20	Vocational Contract Wages	4,000	520	4,000	-	\$ 4,000
600130.15	LSRV Overtime	-	-	94	94	
600140.10	General Bonuses	15,000	15,000			
600140.15	LSRV Bonuses	13,000	13,000			
600140.20	Vocational Bonuses	31,000	31,000			
600140.35	Health Sciences Bonuses	4,000	4,000			
	Payroll Insurance					
600210.10	General Employee Health Insurance	13,588	8,325	38,734	9,785	\$ 99,900
600210.15	LSRV Employee Health Insurance	35,851	35,851	47,975	44,809	\$ 66,600
600210.20	Vocational Employee Health Insurance	112,904	102,029	127,534	80,775	\$ 233,100
600220.10	General Employee LTD and Life Insurance	1,962	1,313	1,087	1,050	\$ 1,137
600220.15	LSRV Employee LTD and Life Insurance	1,425	1,335	1,575	395	\$ 1,225
600220.20	Vocational Employee LTD & Life Insurance	6,377	5,901	7,097	5,625	\$ 6,337
	Payroll Taxes					
600310.10	General FICA/Medicare Tax Expense	16,577	15,131	13,333	11,639	\$ 16,931
600310.15	LSRV FICA/Medicare Tax Expense	9,779	9,777	11,169	7,801	\$ 9,561
600310.20	Vocational FICA/Medicare Tax Expense	33,684	32,522	36,886	34,317	\$ 38,711
600310.35	Health Sciences FICA/Medicare Tax Expense	2,295	2,294	2,551	1,514	\$ 2,824
600400.10	General Worker's Compensation	2,947	2,496	2,230	1,912	\$ 3,165
600400.15	LSRV Worker's Compensation	1,611	1,610	1,868	1,212	\$ 1,787
600400.20	Vocational Worker's Compensation	5,988	5,741	6,172	5,744	\$ 7,236
600400.35	Health Sciences Worker's Compensation	408	408	427	253	\$ 528
600500.10	General Wyoming Retirement	34,336	31,067	24,909	23,661	\$ 33,079
600500.15	LSRV Wyoming Retirement	17,990	17,937	22,407	17,086	\$ 20,494
600500.20	Vocational Wyoming Retirement	73,911	68,388	81,958	76,805	\$ 84,923
600500.35	Health Sciences Wyoming Retirement	4,990	4,415	5,792	3,294	\$ 6,412
	Personnel Expenses	1,220,170	1,136,837	1,285,486	1,061,553	1,540,197

**Carbon County Higher Education Center - Three Year Comparison
Proposed 2023-2024 Budget**

Account Number	Description	2021-2022 Budget Adjusted	2021-2022 Actual 6/30/2022	2022-2023 Budget Adjusted	2022-2023 Actual 6/30/2023	2023-2024 Proposed Budget
Program Expenses						
700100.10	General Instructional Supplies Credit	686	100	1,080	549	\$ 1,100
700100.15	LSRV Instructional Supplies Credit	10,750	10,736	10,535	10,531	\$ 10,000
700100.35	Health Sciences Supplies	8,560	2,830	7,630	2,774	\$ 8,651
700101.10	Community Lecture Series (Power of Place)	311	311	-	-	\$ 500
700110.10	General Instructional Supplies Non-Credit	8,203	8,202	14,450	14,110	\$ 15,500
700110.20	Vocational Instructional Supplies Non-Credit	4,000	259	4,000	-	\$ 4,000
700120.10	General Instructional Supplies ALC	6,950	1,527	7,149	2,030	\$ 5,550
700135.20	Vocational Wood Crafting Instructional Supplies	15,220	15,220	15,000	14,559	\$ 17,400
700170.20	Vocational Skills Supplies & Travel	1,000	-	-	-	\$ -
700180.20	Vocational Welding Instructional Supplies	15,200	11,505	13,000	11,758	\$ 18,000
700190.20	Vocational Auto Instructional supplies	3,256	3,256	4,200	3,520	\$ 9,450
700200.10	General Equipment	330	-	6,000	-	\$ 6,700
700200.15	LSRV Equipment	500	-	500	-	\$ 500
700200.20	Vocational Equipment	300	-	9,100	-	\$ 54,300
700200.35	Health Sciences Equipment	-	-	-	-	\$ -
700210.10	General Computer Equipment	9,260	1,559	8,010	8,007	\$ 7,780
700210.15	LSRV Computer Equipment	250	-	8,010	1,658	\$ 8,975
700210.20	Vocational Computer Equipment	13,690	8,902	6,895	6,585	\$ 7,769
700211.10	General Software/Upgrades	14,100	10,837	13,520	9,891	\$ 15,680
700211.15	LSRV Software/Upgrades	800	299	1,655	122	\$ 2,000
700211.20	Vocational Software/Upgrades	22,885	17,265	21,135	16,616	\$ 22,220
700235.20	Vocational Wood Crafting Equipment	1,525	1,492	3,000	2,908	\$ 4,000
700280.20	Vocational Welding Equipment	9,850	8,224	3,000	894	\$ 3,500
700290.20	Vocational Auto Equipment	455	455	3,000	2,385	\$ 3,500
700300.15	LSRV GED/ALC Expense	400	-	700	-	\$ 1,100
700301.10	General HiSet & Pre-HiSet Testing Expense	750	226	750	267	\$ 750
700302.10	General HiSet Sponsorship Expense	5,000	740	5,000	785	\$ 2,000
700311.10	General Testing Expense	5,000	96	5,000	2,453	\$ 3,000
700320.10	General Program Development	-	-	-	-	\$ 43,000
700320.15	Vocational LSRV Programs	1,000	-	1,000	-	\$ 1,000
700320.20	Vocational Program Development	-	-	-	-	\$ 60,000
700320.35	Health Sciences Program Development	-	-	-	-	\$ -
700330.10	General Tuition Subsidy/RHS Dual Enrollment	106,500	70,220	98,200	98,200	\$ 105,000
700330.15	LSRV Tuition Subsidy	23,000	13,892	9,620	9,619	\$ 25,500
700330.20	Voc Tuition Subsidy RHS, RCHS, LSRV	24,400	21,991	30,140	30,138	\$ 32,500
700350.10	General Scholarships	200	-	-	-	\$ 250
700370.10	HiSet Board Scholarships	1,500	600	-	-	\$ 1,500
700435.20	Community Project Expense	7,355	6,420	9,500	8,792	\$ 9,500
700450.10	General Contract Services Expense	29,996	6,924	17,000	3,960	\$ 14,000
700451.10	Prevention - DUI Panel	-	-	2,500	214	\$ 5,000
700500.10	General Periodicals/Library Expense	200	-	40	-	\$ 40
700500.20	Vocational Library Expenses	300	-	-	-	\$ -
700535.20	Voc Woods Student Projects Exp			4,000	200	\$ 4,000
700580.20	Voc Welding Student Projects Exp			1,000	-	\$ 1,000
700590.20	Voc Automotive Student Projects Exp			5,000	892	\$ 5,000
700600.10	General Grant Expenses	14,150	4,245	22,500	1,819	\$ 15,000
700600.15	LSRV Grant Expenses	6,445	3,105	15,041	2,167	\$ 9,345
700600.20	Vocational Grant Expenses	4,500	3,895	69,000	3,398	\$ 19,000
700700.20	Skills USA Club	8,836	-	8,836	-	\$ 8,836
800100.10	General Advertising	18,887	9,298	18,130	12,217	\$ 18,800

**Carbon County Higher Education Center - Three Year Comparison
Proposed 2023-2024 Budget**

Account Number	Description	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
		Budget	Actual	Budget	Actual	Proposed
		Adjusted	6/30/2022	Adjusted	6/30/2023	Budget
800100.15	LSRV Advertising/Printing	250	75	4,715	4,413	\$ 6,000
800100.20	Vocational Advertising	20,665	11,940	23,450	18,696	\$ 19,200
800110.10	General Printing	3,200	2,369	3,500	2,701	\$ 3,500
800110.15	LSRV Printing	3,000	852	1,950	1,269	\$ 2,500
800110.20	Vocational Printing	5,000	3,436	5,500	3,027	\$ 5,500
800200.10	General Office Supplies	2,500	1,648	2,500	1,088	\$ 2,300
800200.15	LSRV Office Supplies	283	22	500	370	\$ 500
800200.20	Vocational Office Supplies	3,450	2,298	3,300	2,059	\$ 3,000
800210.10	General Postage and Freight	350	288	350	200	\$ 300
800210.15	LSRV Postage & Freight	110	110	250	-	\$ 1,450
800210.20	Vocational Postage & Freight	468	360	500	300	\$ 500
800300.10	General Utilities	300	293	360	358	\$ 850
800300.15	LSRV Utilities	8,874	8,873	12,390	12,382	\$ 13,300
800300.20	Vocational Utilities	450	439	550	536	\$ 1,300
800310.10	General Telecommunications	14,500	14,356	15,440	14,573	\$ 16,800
800310.15	LSRV Telecommunications	4,303	4,302	4,500	3,785	\$ 4,900
800310.20	Vocational Telecommunications	21,532	21,531	23,000	21,867	\$ 25,700
800410.10	General Copy Machine Lease/Maint	1,300	1,299	1,600	1,299	\$ 1,600
800410.15	LSRV Copy Machine Lease/Maint	2,600	2,575	2,600	2,575	\$ 2,600
800410.20	Vocational Copy Machine Lease/Maint	1,950	1,949	2,400	1,949	\$ 2,400
800420.10	General Postage Machine Rent/Lease	450	430	500	430	\$ 500
800420.20	Vocational Postage Machine Rent/Lease	700	645	700	645	\$ 700
800500.10	General Travel/Meals	787	499	2,050	1,824	\$ 9,750
800500.15	LSRV Travel/Meals	550	545	650	647	\$ 700
800500.20	Vocational Travel/Meals	2,450	1,308	5,450	1,103	\$ 9,850
800500.35	Health Sciences Travel/Meals	-	-	-	-	
800510.10	General Staff Development	16,184	16,183	7,300	2,408	\$ 11,225
800510.15	LSRV Staff Development	1,000	1,000	1,850	1,013	\$ 4,000
800510.20	Vocational Staff Development	10,100	9,162	7,350	859	\$ 12,700
800510.35	Health Sciences Staff Development	815	614	-	-	\$ -
800520.10	General Vehicle Expense	2,000	301	2,000	830	\$ 26,000
800520.20	Vocational Vehicle Expense	2,139	493	5,000	508	\$ 41,000
800600.10	General Insurance	17,600	16,979	19,500	17,410	\$ 21,000
800600.20	Vocational Insurance	26,400	25,469	28,500	26,116	\$ 32,000
	Program Expenses	582,760	397,271	674,031	431,257	895,821
	Buildings and Maintenance					
800710.15	LSRV Custodial	1,800	840	1,800	1,320	\$ 2,300
800720.10	General Building Supplies	242	241	850	634	\$ 1,600
800720.15	LSRV Building Supplies	1,000	382	1,000	670	\$ 1,000
800720.20	Vocational Building Supplies	421	420	1,275	947	\$ 2,400
800730.10	General Building Maintenance	583	-	1,800	380	\$ 8,400
800730.15	LSRV Building Maintenance	2,130	73	3,150	2,729	\$ 23,500
800730.20	Vocational Building Maintenance	456	455	5,800	710	\$ 11,200
800800.10	General Professional Services	172	15	200	100	\$ 400
800800.20	Vocational Professional Services	273	-	300	150	\$ 600
800810.10	General Bank Fees/Charges	2,028	2,028	2,648	2,647	\$ 3,500
800820.10	General Legal Services	4,000	1,349	4,000	222	\$ 4,000
800830.20	Vocational Legal Services	6,000	1,457	6,000	601	\$ 6,000
800830.10	General Dues and Fees	775	432	767	34	\$ 715
800830.15	LSRV Dues and Fees	100	-	100	-	\$ -
800830.20	Vocational Dues & Fees	3,475	2,352	3,660	1,724	\$ 3,660
800830.35	Health Sciences Dues & Fees	525	525	920	920	\$ 1,020

**Carbon County Higher Education Center - Three Year Comparison
Proposed 2023-2024 Budget**

Account Number	Description	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
		Budget	Actual	Budget	Actual	Proposed
		Adjusted	6/30/2022	Adjusted	6/30/2023	Budget
800840.10	General Misc Expenses				-	\$ 400
800840.20	Vocational Misc. Expenses				-	\$ 600
800900.15	LSRV Capital Expenses	5,000	-	2,010	-	\$ -
	Building & Maintenance Expenses	28,980	10,571	36,280	13,789	71,295
Total Expenses		1,831,910	1,544,679	1,995,797	1,506,600	2,507,313
	Cash Carry-Over to Next Fiscal Year					
	General Cash Carry-Over	172,247	324,811	185,375	203,027	\$ 227,445
	Vocational Cash Carry-Over	207,566	254,416	65,894	116,396	\$ 204,020
	Cash Carry-Over to Next Fiscal Year	379,813	579,227	251,269	319,423	\$ 431,465
	Reserves to Next Fiscal Year					
	General Fund Reserve			-	50,000	\$ 50,000
	Vocational Fund Reserve			-	-	\$ -
	General Cash Reserve			114,572	264,600	\$ 264,600
	Vocational Cash Reserve	-	130,000	304,701	454,700	\$ 454,700
	General Dual Enrollment Reserve		20,000	20,000	40,000	\$ 40,000
	Vocational Dual Enrollment Reserve		2,500	2,500	5,000	\$ 5,000
	Reserves to Next Fiscal Year	-	152,500	441,773	814,300	814,300
Total Expenses, Cash & Reserves		2,211,723	2,276,406	2,688,839	2,640,323	3,753,078