

5/15/23

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

The requested budget for 2023-2024 for Carbon County Higher Education Center including cash carry-over and reserves is currently \$3,740,185, an increase of \$1,051,346 from the 2022-2023 Amended Budget.

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

Carbon County BOCHES (.5)	\$	373,979
Carbon County BOCHES Voter Approved (.5)	\$	373,979
Carbon County Vocational (1.5)	\$	1,121,936
Sweetwater County BOCHES (.5)	\$	33,879
Sweetwater County BOCHES Voter Approved (.5)	\$	33,879
Sweetwater County Vocational (1.5)	\$	101,637
Tax Income	\$	2,039,289
Tuition Income	\$	134,356
Earned Income	\$	164,300
Total Income	\$	2,337,945
Cash Carry-Over from 2022-2023	\$	960,440
Cash Reserve	\$	419,300
Fund Reserve	\$	-
Dual Enrollment Reserve	\$	22,500
Total Income, Cash and Reserves	\$	3,740,185

Tax Income - no updates from either County Assessor on 2023-2024 Assessed Valuation.
Carbon Tax Income - 2022-2023 actual estimated tax amount being used for 2023-2024.
Sweetwater Tax Income - 2022-2023 assessed valuation amount being used for 2023-2024.

Tuition income still estimated at an increase due to an expected increase in the amount of Dual Enrollment being paid by CCSD#1.

Earned income is still estimated at a decrease due to a decrease in expected grants.

Cash carry-over from the current fiscal year is estimated at \$960,440, an increase of \$380,000 from last year.

Cash Reserves are estimated at \$441,800 an increase of \$289,300 due to the 2019-2020 oil and gas money received in July of 2021 that was placed in reserves. Once remaining tax income is received for 2022-2023 more might be added to reserves, which will decrease cash carry-over.

5/15/23

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

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

Personnel	\$	1,540,354
Program Expenses	\$	785,821
Buildings & Maintenance	\$	64,295
Total Expenditures	\$	2,390,470
 Cash Carry Over to Next Fiscal Year 2024-2025	 \$	 907,915
 Reserves to Next Fiscal Year	 \$	 441,800
 Total Expenditures, Cash & Reserves	 \$	 3,740,185

Personnel expenses estimated at a 20% increase from 2022-2023 in the approximate amount of \$250,000 due to budgeting family insurance for all full-time positions, a 15% increase in medial insurance rates, and salary schedule restructuring.

Program expenses are still estimated to increase due to Dual Enrollment, computer equipment, CTE supplies and utility costs in Rawlins and Baggs. Funds have also been budgeted to replace one vehicle.

Buildings & Maintenance expenses are still set to increase due to starting planned maintenance projects in Baggs.

Cash carry-over to the next fiscal year (2024-2025) is estimated at \$907,915 an approximate increase of \$650,000 from last years estimates.

Reserves are currently estimated at the same as last year, but once remaining tax income is received more might be added to reserves, which will decrease cash carry-over.

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

	Income
Tax Revenue	2,039,289
Tuition Revenue	134,356
Earned Income	164,300
Total Income	2,337,945
Cash Carryover from 2022-2023	960,440
Reserves from 2022-2023	441,800
Total Income, Cash & Reserves	3,740,185
	Expenditures
Personnel	1,540,354
Program Expenses	785,821
Buildings & Maintenance	64,295
Total Expenditures	2,390,470
Cash Carry-Over to 2024-2025	907,915
Reserves to 2024-2025	441,800
Total Expenditures, Cash & Reserves	3,740,185

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

Account Number	Description	2021-2022 Budget Adjusted	2021-2022 Actual 6/30/2022	2022-2023 Budget Adjusted	2022-2023 Actual 5/25/2023	2023-2024 Requested Budget
Tax Income						
500100.10	General Carbon County Taxes	518,190	581,880	586,412	555,406	\$ 747,958
500100.20	Vocational Carbon County Taxes	777,285	873,133	879,619	659,769	\$ 1,121,936
500200.10	General Sweetwater County Taxes	41,282	36,613	67,758	66,880	\$ 67,758
500200.20	Vocational Sweetwater County Taxes	61,923	54,918	101,637	76,227	\$ 101,637
	Tax Income	1,398,680	1,546,544	1,635,426	1,358,282	\$ 2,039,289
Tuition Income						
500300.10	General Tuition Non-Credit	9,850	11,486	16,000	16,703	\$ 15,000
500300.15	LSRV Tuition non-credit	26,025	24,828	26,500	22,434	\$ 26,000
500300.20	Vocational Tuition	2,500	975	8,000		\$ 8,000
500300.35	Health Sciences Tuition	21,537	12,958	21,537	6,023	\$ 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	4,313	\$ 5,000
500330.10	CCSD#1 RHS Dual Tution Subsidy	61,000	25,237	24,500	22,919	\$ 42,000
500330.15	CCSD#1 LSRVHS Dual Tuition Subsidy	15,500	6,357	10,000	2,667	\$ 11,000
	Tuition Income	147,392	85,261	115,937	78,143	\$ 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	886	\$ 500
500430.15	LSRV Other Receipts	875	980	500	1,121	\$ 500
500430.20	Vocational Other Receipts	3,350	567	2,800	1,300	\$ 2,800
500435.20	Community Project Income	9,500	8,006	9,500	4,388	\$ 9,500
500440.20	Student Projects Income	-	-	10,000	7,416	\$ 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	2,820	\$ 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	10,154	\$ 20,000
500500.20	Vocational Earnings on Investments	300	594	9,300	9,161	\$ 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	7,500	\$ 7,000
500600.20	Vocational Grants	4,500	4,369	69,000	1,622	\$ 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	96,352	\$ 164,300
Total Income		1,690,447	1,755,465	1,957,113	1,532,776	2,337,945
Cash Cash Carry-Over from Previous Fiscal Year						
	General Cash Carry-Over	246,612	246,612	324,810	324,810	\$ 523,486
	Vocational Cash Carry-Over	114,664	114,664	254,416	254,416	\$ 436,954
	Cash Cash Carry-Over from Previous Fiscal Year	361,276	361,276	579,226	579,226	960,440

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

Account Number	Description	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
		Budget Adjusted	Actual 6/30/2022	Budget Adjusted	Actual 5/25/2023	Requested Budget
Reserves from Previous Fiscal Year						
	General Fund Reserve	-		-		\$ -
	Vocational Fund Reserve	-		-		\$ -
	General Cash Reserve	-		-		\$ 114,600
	Vocational Cash Reserve	160,000	160,000	130,000	130,000	\$ 304,700
	General Dual Enrollment Reserve			20,000	20,000	\$ 20,000
	Vocational Dual Enrollment Reserve			2,500	2,500	\$ 2,500
	Reserves from Previous Fiscal Year	160,000	160,000	152,500	152,500	\$ 441,800
Total Income, Cash & Reserves		2,211,723	2,276,741	2,688,839	2,264,502	3,740,185
Personnel						
600100.10	General Salaries Full-Time	183,133	175,006	141,405	127,489	\$ 189,440
600100.15	LSRV Salaries Full -Time	103,570	103,483	110,920	75,949	\$ 97,500
600100.20	Vocational Salaries Full -Time	404,872	392,231	464,725	404,928	\$ 486,030
600110.10	General Part-Time Wages	19,016	1,609	30,875	9,998	\$ 30,875
600110.15	LSRV Part Time Wages	13,328	13,328	34,981	18,016	\$ 27,485
600110.20	Vocational Part Time Wages	15,438	7,884	15,438	7,659	\$ 17,125
600110.35	Health Sciences Part Time Wages	26,155	25,981	33,345	17,058	\$ 36,916
600120.10	General Contract Wages/Community Ed	4,000	774	4,000	140	\$ 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	8,969	\$ 99,900
600210.15	LSRV Employee Health Insurance	35,851	35,851	47,975	40,811	\$ 66,600
600210.20	Vocational Employee Health Insurance	112,904	102,029	127,534	74,311	\$ 233,100
600220.10	General Employee LTD and Life Insurance	1,962	1,313	1,087	959	\$ 1,137
600220.15	LSRV Employee LTD and Life Insurance	1,425	1,335	1,575	308	\$ 1,225
600220.20	Vocational Employee LTD & Life Insurance	6,377	5,901	7,097	5,157	\$ 6,337
Payroll Taxes						
600310.10	General FICA/Medicare Tax Expense	16,577	15,131	13,333	10,536	\$ 17,007
600310.15	LSRV FICA/Medicare Tax Expense	9,779	9,777	11,169	7,140	\$ 9,561
600310.20	Vocational FICA/Medicare Tax Expense	33,684	32,522	36,886	31,491	\$ 38,644
600310.35	Health Sciences FICA/Medicare Tax Expense	2,295	2,294	2,551	1,305	\$ 2,824
600400.10	General Worker's Compensation	2,947	2,496	2,230	1,730	\$ 3,179
600400.15	LSRV Worker's Compensation	1,611	1,610	1,868	1,100	\$ 1,787
600400.20	Vocational Worker's Compensation	5,988	5,741	6,172	5,271	\$ 7,223
600400.35	Health Sciences Worker's Compensation	408	408	427	218	\$ 528
600500.10	General Wyoming Retirement	34,336	31,067	24,909	21,699	\$ 33,253
600500.15	LSRV Wyoming Retirement	17,990	17,937	22,407	15,597	\$ 20,494
600500.20	Vocational Wyoming Retirement	73,911	68,388	81,958	70,519	\$ 84,771
600500.35	Health Sciences Wyoming Retirement	4,990	4,415	5,792	2,963	\$ 6,412
	Personnel Expenses	1,220,170	1,136,837	1,285,486	971,087	1,540,354

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

Account Number	Description	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
		Budget Adjusted	Actual 6/30/2022	Budget Adjusted	Actual 5/25/2023	Requested Budget
	Program Expenses					
700100.10	General Instructional Supplies Credit	686	100	1,200	92	\$ 1,100
700100.15	LSRV Instructional Supplies Credit	10,750	10,736	10,000	8,913	\$ 10,000
700100.35	Health Sciences Supplies	8,560	2,830	8,595	2,707	\$ 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	12,880	\$ 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	14,450	\$ 17,400
700170.20	Vocational Skills Supplies & Travel	1,000	-	-	-	\$ -
700180.20	Vocational Welding Instructional Supplies	15,200	11,505	13,000	10,261	\$ 18,000
700190.20	Vocational Auto Instructional supplies	3,256	3,256	4,200	2,984	\$ 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	7,160	6,507	\$ 7,780
700210.15	LSRV Computer Equipment	250	-	8,010	1,055	\$ 8,975
700210.20	Vocational Computer Equipment	13,690	8,902	6,070	4,747	\$ 7,769
700211.10	General Software/Upgrades	14,100	10,837	14,370	9,586	\$ 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	16,338	\$ 22,220
700235.20	Vocational Wood Crafting Equipment	1,525	1,492	3,000	2,259	\$ 4,000
700250.20	Vocational Tech-Ed/PLTW Equipment	-	-	-	-	
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	256	\$ 750
700302.10	General HiSet Sponsorship Expense	5,000	740	5,000	1,313	\$ 2,000
700311.10	General Testing Expense	5,000	96	5,000	2,228	\$ 3,000
700320.10	General Program Development	-	-	-	-	\$ 3,000
700320.15	Vocational LSRV Programs	1,000	-	1,000	-	\$ 1,000
700320.20	Vocational Program Development	-	-	-	-	\$ -
700320.35	Health Sciences Program Development	-	-	-	-	\$ -
700330.10	General Tuition Subsidy/RHS Dual Enrollment	106,500	70,220	81,000	57,416	\$ 105,000
700330.15	LSRV Tuition Subsidy	23,000	13,892	25,000	6,287	\$ 25,500
700330.20	Voc Tuition Subsidy RHS, RCHS, LSRV	24,400	21,991	30,000	11,848	\$ 32,500
700350.10	General Scholarships	200	-	200	-	\$ 250
700370.10	HiSet Board Scholarships	1,500	600	1,500	-	\$ 1,500
700435.20	Community Project Expense	7,355	6,420	9,500	8,467	\$ 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	14	\$ 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	2,098	\$ 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

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

Account Number	Description	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
		Budget Adjusted	Actual 6/30/2022	Budget Adjusted	Actual 5/25/2023	Requested Budget
800100.10	General Advertising	18,887	9,298	18,130	11,954	\$ 18,800
800100.15	LSRV Advertising/Printing	250	75	5,250	3,934	\$ 6,000
800100.20	Vocational Advertising	20,665	11,940	23,450	18,201	\$ 19,200
800110.10	General Printing	3,200	2,369	3,500	2,335	\$ 3,500
800110.15	LSRV Printing	3,000	852	1,950	1,153	\$ 2,500
800110.20	Vocational Printing	5,000	3,436	5,500	2,345	\$ 5,500
800200.10	General Office Supplies	2,500	1,648	2,500	833	\$ 2,300
800200.15	LSRV Office Supplies	283	22	500	337	\$ 500
800200.20	Vocational Office Supplies	3,450	2,298	3,300	1,714	\$ 3,000
800210.10	General Postage and Freight	350	288	350	120	\$ 300
800210.15	LSRV Postage & Freight	110	110	250	-	\$ 1,450
800210.20	Vocational Postage & Freight	468	360	500	180	\$ 500
800300.10	General Utilities	300	293	300	278	\$ 850
800300.15	LSRV Utilities	8,874	8,873	10,300	11,700	\$ 13,300
800300.20	Vocational Utilities	450	439	400	417	\$ 1,300
800310.10	General Telecommunications	14,500	14,356	15,500	13,232	\$ 16,800
800310.15	LSRV Telecommunications	4,303	4,302	4,500	3,479	\$ 4,900
800310.20	Vocational Telecommunications	21,532	21,531	23,150	19,855	\$ 25,700
800410.10	General Copy Machine Lease/Maint	1,300	1,299	1,600	1,191	\$ 1,600
800410.15	LSRV Copy Machine Lease/Maint	2,600	2,575	2,600	2,361	\$ 2,600
800410.20	Vocational Copy Machine Lease/Maint	1,950	1,949	2,400	1,786	\$ 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	1,508	\$ 11,225
800510.15	LSRV Staff Development	1,000	1,000	1,850	965	\$ 4,000
800510.20	Vocational Staff Development	10,100	9,162	7,350	701	\$ 12,700
800510.35	Health Sciences Staff Development	815	614	-	-	\$ -
800520.10	General Vehicle Expense	2,000	301	2,000	568	\$ 22,000
800520.20	Vocational Vehicle Expense	2,139	493	5,000	508	\$ 35,000
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	671,941	348,231	785,821
	Buildings and Maintenance					
800710.15	LSRV Custodial	1,800	840	1,800	1,260	\$ 2,300
800720.10	General Building Supplies	242	241	850	614	\$ 1,600
800720.15	LSRV Building Supplies	1,000	382	1,000	670	\$ 1,000
800720.20	Vocational Building Supplies	421	420	1,275	757	\$ 2,400
800730.10	General Building Maintenance	583	-	1,800	-	\$ 5,400
800730.15	LSRV Building Maintenance	2,130	73	2,250	1,824	\$ 23,500
800730.20	Vocational Building Maintenance	456	455	5,800	140	\$ 7,200
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	2,500	2,453	\$ 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	915	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

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

Account Number	Description	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
		Budget Adjusted	Actual 6/30/2022	Budget Adjusted	Actual 5/25/2023	Requested Budget
800830.35	Health Sciences Dues & Fees	525	525	920	920	\$ 1,020
800840.10	General Misc Expenses				-	\$ 400
800840.20	Vocational Misc. Expenses				-	\$ 600
800900.15	LSRV Capital Expenses	5,000	-	5,000	-	\$ -
	Building & Maintenance Expenses	28,980	10,571	38,370	11,469	64,295
Total Expenses		1,831,910	1,544,679	1,995,797	1,330,788	2,390,470
	Cash Carry-Over to Next Fiscal Year					
	General Cash Carry-Over	172,247	324,811	185,375	426,973	\$ 479,898
	Vocational Cash Carry-Over	207,566	254,416	65,894	68,393	\$ 428,017
	Cash Carry-Over to Next Fiscal Year	379,813	579,227	251,269	495,366	\$ 907,915
	Reserves to Next Fiscal Year					
	General Fund Reserve			-		\$ -
	Vocational Fund Reserve			-		\$ -
	General Cash Reserve			114,572	114,600	\$ 114,600
	Vocational Cash Reserve	-	130,000	304,701	304,700	\$ 304,700
	General Dual Enrollment Reserve		20,000	20,000	20,000	\$ 20,000
	Vocational Dual Enrollment Reserve		2,500	2,500	2,500	\$ 2,500
	Reserves to Next Fiscal Year	-	152,500	441,773	441,800	441,800
Total Expenses, Cash & Reserves		2,211,723	2,276,406	2,688,839	2,267,953	3,740,185