

5/15/23

**Carbon County Higher Education Center
Budget Summary for 2024-2025 May 2024 Requested Budget**

The requested budget for 2024-2025 for Carbon County Higher Education Center including cash carry-over and reserves is currently \$3,828,416, an increase of \$75,338 from the 2023-2024 Approved Budget.

Estimated Income, Cash and Reserves for the 2024-2025 Requested Budget are as follows:

Carbon County BOCHES (.5)	\$	350,703
Carbon County BOCHES Voter Approved (.5)	\$	350,703
Carbon County Vocational (1.5)	\$	1,052,108
Sweetwater County BOCHES (.5)	\$	47,169
Sweetwater County BOCHES Voter Approved (.5)	\$	47,169
Sweetwater County Vocational (1.5)	\$	141,507
Tax Income	\$	1,989,359
Tuition Income	\$	139,556
Earned Income	\$	168,800
Total Income	\$	2,297,715
Cash Carry-Over from 2023-2024	\$	716,401
Cash Reserve	\$	719,300
Fund Reserve	\$	50,000
Dual Enrollment Reserve	\$	45,000
Total Income, Cash and Reserves	\$	3,828,416

Tax Income - no updates from either County Assessor on 2024-2025 Assessed Valuation.

Carbon Tax Income - 2023-2024 Assessed Valuation being used for 2024-2025 Requested Budget.

Sweetwater Tax Income - 2023-2024 Assessed Valuation being used for 2024-2025 Requested Budget.

Tuition income is estimated at a 3.9% increase due to Community Education in Rawlins.

Earned income is estimated at a 2.7% increase mainly due to increase investment income.

Cash carry-over from the current fiscal year is estimated at \$716,401, an increase of \$124,500 from last year.

Cash Reserves are estimated at \$719,300 which is the same as 2023-2024.

Funds Reserves are estimated at \$95,000 which is the same as 2023-2024.

5/15/23

**Carbon County Higher Education Center
Budget Summary for 2024-2025 May 2024 Requested Budget**

Estimated Expenditures, Cash and Reserves for the 2024-2025 Requested Budget are as follows:

Personnel	\$	1,571,715
Program Expenses	\$	867,066
Buildings & Maintenance	\$	160,095
Total Expenditures	\$	2,598,876
Cash Carry Over to Next Fiscal Year 2025-2026	\$	415,240
Reserves to Next Fiscal Year	\$	814,300
Total Expenditures, Cash & Reserves	\$	3,828,416

Personnel expenses are estimate at a \$31,500 increase from 2023-2024 due to step raises for employees and a 3.5% increase in health insurance rates.

Program expenses are estimated to increase \$28,500 due to budgeting an additional \$20,000 for a vehicle, increased supplies for Rawlins Community Ed and price increases on supplies.

Buildings & Maintenance expenses are estimated to increase \$89,000 due to increasing Legal Professional Fees.

Cash carry-over to the next fiscal year (2025-2026) is estimated at \$415,240 an approximate decrease of \$16,000 from last year.

Reserves are currently estimated at the same as last year, but once remaining tax income is received more might be added to reserves if collections are higher than we are anticipating.

5/16/2024

**Carbon County Higher Education Center
Requested Budget 2024-2025**

	Income
Tax Revenue	1,989,359
Tuition Revenue	139,556
Earned Income	168,800
Total Income	2,297,715
Cash Carryover from 2023-2024	716,401
Reserves from 2023-2024	814,300
Total Income, Cash & Reserves	3,828,416
	Expenditures
Personnel	1,571,715
Program Expenses	867,066
Buildings & Maintenance	160,095
Total Expenditures	2,598,876
Cash Carry-Over to 2025-2026	415,240
Reserves to 2025-2026	814,300
Total Expenditures, Cash & Reserves	3,828,416

**Carbon County Higher Education Center
Requested Budget 2024-2025**

	Tax Income		
500100.10	General Carbon County Taxes		701,406
500100.20	Vocational Carbon County Taxes		1,052,108
500200.10	General Sweetwater County Taxes		94,338
500200.20	Vocational Sweetwater County Taxes		141,507
	Tax Income		1,989,359
	Tuition Income		
500300.10	General Tuition Non-Credit		13,000
500300.15	LSRV Tuition non-credit		16,000
500300.20	Vocational Tuition		6,000
500300.35	Health Sciences Tuition		19,856
500301.10	General CCHEC Course Fees (WWCC)		500
500301.20	Vocational CCHEC Course Fees (WWCC)		1,200
500302.10	Gen Sign Class Tuiton		20,000
500302.15	LSRV Sign Class Tuiton		3,000
500310.10	ALC Tuition		2,000
500311.10	ALC Testing		3,000
500330.10	CCSD#1 RHS Dual Tuition Subsidy		44,000
500330.15	CCSD#1 LSRVHS Dual Tuition Subsidy		11,000
	Tuition Income		139,556
	Earned Income		
500400.20	Vocational Contract Income CCSD#1		0
500410.10	HiSet Scholarship		2,000
500410.20	Vocational Industry Employee Training		0
500411.10	HiSet/GED Testing Fee		500
500411.15	LSRV HiSet/GED Testing Fee		500
500412.10	HiSet Pretest		500
500415.20	Vocational Industry Testing		0
500420.10	General CCHEC Textbook Sales		0
500420.20	Vocational Textbook Sales		0
500426.10	General Room Rental Fee		200
500426.15	LSRV Room Rental Fee		100
500426.20	C-TEC Room Rental Fee		200
500430.10	General Other Receipts		3,500
500430.15	LSRV Other Receipts		1,000
500430.20	Vocational Other Receipts		3,000
500431.20	Vocational Construction Trades		0
500435.20	Community Projects Income		9,500
500440.20	Voc Student Projects Income		10,000
500450.10	General Contract Services		0
500451.10	Prevention - DUI Panel		2,500

**Carbon County Higher Education Center
Requested Budget 2024-2025**

500500.10	General Earnings on Investments		25,000
500500.20	Vocational Earnings on Investments		30,000
500600.10	General Grants		20,000
500600.15	LSRV Grants		7,500
500600.20	Vocational Grants		16,000
500610.10	WWCC Contracted Services		36,800
500700.20	Skills USA Club		0
	Earned Income		168,800
Total Income			2,297,715
	Cash Carry-Over from 2023-2024		
500800.10	General Cash Carry-Over		379,133
500800.20	Vocational Cash Carry-Over		337,268
	Cash Carry-Over from 2023-2024		716,401
	Reserves from 2023-2024		
500900.10	General Fund Reserve		50,000
500900.20	Vocational Fund Reserve		0
500901.10	General Cash Reserve		264,600
500901.20	Vocational Cash Reserve		454,700
500902.10	General Dual Enrollment Reserve		40,000
500902.20	Vocational Dual Enrollment Reserve		5,000
	Reserves from 2023-2024		814,300
Total Income, Cash & Reserves			3,828,416
	Personnel		
600100.10	General Salaries Full Time		165,000
600100.15	LSRV Salaries Full Time		99,500
600100.20	Vocational Salaries Full Time		491,462
600100.35	Health Sciences Salaries Full Time		0
600110.10	General Part Time Wages		58,595
600110.15	LSRV Part Time Wages		28,088
600110.20	Vocational Part Time Wages		17,463
600110.35	Health Sciences Part Time Wages		44,816
600120.10	General Contract Wages/Community Ed		5,500
600120.15	LSRV Contract Wages/Community Ed		10,000
600120.20	Vocational Contract Wages		2,000
600120.35	Health Sciences Contract Wages		0

**Carbon County Higher Education Center
Requested Budget 2024-2025**

600130.10	General Overtime		0
600130.15	LSRV Overtime		0
600130.20	Vocational Overtime		0
600140.10	General Bonuses		0
600140.15	LSRV Bonuses		0
600140.20	Vocational Bonuses		0
600140.35	Health Sciences Bonuses		0
	Payroll Insurance		
600210.10	General Employee Health Insurance		102,300
600210.15	LSRV Employee Health Insurance		68,200
600210.20	Vocational Employee Health Insurance		238,700
600210.35	Health Sciences Employee Health Insurance		0
600220.10	General Employee LTD & Life Insurance		1,687
600220.15	LSRV Employee LTD & Life Insurance		1,525
600220.20	Vocational Employee LTD & Life Insurance		6,537
600220.35	Health Sciences Employee LTD & Life Insurance		0
	Payroll Taxes		
600310.10	General FICA/Medicare Tax Expense		17,258
600310.15	LSRV FICA/Medicare Tax Expense		9,760
600310.20	Vocational FICA/Medicare Tax Expense		39,086
600310.35	Health Sciences FICA/Medicare Tax Expense		3,428
600400.10	General Worker's Compensation		3,113
600400.15	LSRV Worker's Compensation		1,761
600400.35	Vocational Worker's Compensation		7,051
600400.35	Health Sciences Worker's Compensation		618
600500.10	General Wyoming Retirement		33,823
600500.15	LSRV Wyoming Retirement		20,946
600500.20	Vocational Wyoming Retirement		85,714
600500.35	Health Sciences Wyoming Retirement		7,785
600600.10	General Unemployment Compensation		0
600600.20	Vocational Unemployment Compensation		0
	Personnel Expenses		1,571,715
	Program Expenses		
700100.10	General Instructional Supplies Credit		1,100
700100.15	LSRV Non-Credit Instructional Supplies		6,000
700100.20	Vocational Instructional Supplies		0
700100.35	Health Sciences Instructional Supplies		8,340
700101.10	Community Lecture Series		500
700102.10	Gen Sign Class Supplies		12,000

**Carbon County Higher Education Center
Requested Budget 2024-2025**

700102.15	LSRV Sign Class Supplies	2,500
700110.10	General Instructional Supplies Program	8,500
700110.20	Vocational Instructional Supplies Non-Credit	4,000
700120.10	General Instructional Supplies ALC	5,000
700130.20	Vocational Instructional Construction Supplies	0
700131.20	Vocational Construction Building Supplies	0
700135.20	Vocational Woods Instructional Supplies	15,000
700170.20	Vocational Skills Supplies & Travel	0
700180.20	Vocational Welding Instructional Supplies	16,000
700190.20	Vocational Auto Instructional Supplies	11,950
700200.10	General Equipment	9,800
700200.15	LSRV Equipment	500
700200.20	Vocational Equipment	10,500
700200.35	Health Sciences Equipment	0
700210.10	General Computer Equipment	13,902
700210.15	LSRV Computer Equipment	1,720
700210.20	Vocational Computer Equipment	14,283
700211.10	General Software/Upgrades	16,280
700211.15	LSRV Software/Upgrades	1,400
700211.20	Vocational Software/Upgrades	21,795
700230.20	Vocational Construction Equipment	0
700235.20	Vocational Woods Equipment	3,000
700280.20	Vocational Welding Equipment	3,500
700290.20	Vocational Auto Equipment	1,500
700300.10	General Tuition Expenses	0
700300.15	LSRV GED/ALC Expense	1,100
700300.20	Vocational Tuition Expenses	0
700301.10	General HiSet & Pre-HiSet Testing Expense	750
700302.10	General HiSet Scholarship Expense	2,000
700310.10	General CCHEC Lab Fee Expense	0
700310.20	Vocational Industry Training Expense	0
700311.10	General Testing Expense	3,000
700315.20	Vocational Industry Testing Expense	0
700320.10	General Program Development	41,000
700320.15	LSRV Program Development	1,000
700320.20	Vocational Program Development	60,000
700320.35	Health Sciences Program Development	0
700330.10	General Tuition Subsidy/RHS Dual Enrollment	107,000
700330.15	LSRV Tuition Subsidy	25,500
700330.20	Vocational Tuition Subsidy/RHS	20,700
700350.10	General Scholarships	250

**Carbon County Higher Education Center
Requested Budget 2024-2025**

700350.20	Vocational Scholarships		0
700360.10	Non Profit Board Scholarships		3,000
700365.10	Senior Citizen Tuition Waiver		3,000
700370.10	HiSet Board Scholarships		1,500
700400.10	General CCHEC Textbook Expense		0
700400.20	Vocational Textbook Expense		0
700400.35	Health Science Textbook Expense		0
700435.20	Community Projects Expense		9,500
700450.10	General Contract Services		0
700451.10	Prevention - DUI Panel		2,500
700500.10	General Periodicals/Library Expense		40
700500.20	Vocational Library Expenses		0
700535.20	Voc Woods Student Projects Expense		7,803
700580.20	Voc Welding Student Projects Expense		1,344
700590.20	Voc Auto Student Projects Expense		8,398
700600.10	General Grant Expenses		20,000
700600.15	LSRV Grant Expenses		7,500
700600.20	Vocational Grant Expenses		16,000
700700.20	Skills USA Club		8,836
800100.10	General Advertising		19,100
800100.15	LSRV Advertising/Printing		6,000
800100.20	Vocational Advertising		18,200
800110.10	General Printing		6,200
800110.15	LSRV Printing		2,500
800110.20	Vocational Printing		8,200
800200.10	General Office Supplies		2,300
800200.15	LSRV Office Supplies		700
800200.20	Vocational Office Supplies		3,000
800210.10	General Postage and Freight		300
800210.15	LSRV Postage & Freight		500
800210.20	Vocational Postage & Freight		500
800300.10	General Utilities		900
800300.15	LSRV Utilities		13,300
800300.20	Vocational Utilities		1,400
800310.10	General Telecommunications		15,500
800310.15	LSRV Telecommunications		4,900
800310.20	Vocational Telecommunications		23,000
800400.10	General Lease Expense		0
800400.20	Vocational Lease Expense		0

**Carbon County Higher Education Center
Requested Budget 2024-2025**

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
800420.15	LSRV Postage Machine Rent/Lease		0
800420.20	Vocational Postage Machine Rent/Lease		700
800500.10	General Travel/Meals		7,750
800500.15	LSRV Travel/Meals		1,000
800500.20	Vocational Travel/Meals		8,850
800500.35	Health Sciences Travel/Meals		0
800510.10	General Staff Development		10,025
800510.15	LSRV Staff Development		4,000
800510.20	Vocational Staff Development		12,350
800510.35	Health Sciences Staff Development		0
800515.10	General Wellness Program		0
800515.15	LSRV Wellness Program		0
800515.20	Vocational Wellness Program		0
800515.35	Health Sciences Wellness Program		0
800520.10	General Vehicle Expense		34,000
800520.20	Vocational Vehicle Expense		53,000
800600.10	General Insurance		24,400
800600.20	Vocational Insurance		36,600
	Program Expenses		867,066
	Buildings and Maintenance		
800710.10	General Custodial		0
800710.15	LSRV Custodial		2,300
800710.20	Vocational Custodial		0
800720.10	General Building Supplies		1,400
800720.15	LSRV Building Supplies		1,000
800720.20	Vocational Building Supplies		2,200
800730.10	General Building Maintenance		8,895
800730.15	LSRV Building Maintenance		18,500
800730.20	Vocational Building Maintenance		12,200
800800.10	General Professional Services		800
800800.20	Vocational Professional Services		1,200
800810.10	General Bank Fees/Charges		3,000
800820.10	General Legal Services		40,000

