

Proposed Budget

Carbon County Higher Education Center			
		Budget Hearing Information	
812 E. Murray Street		Location:	CCHEC 812 E. Murray St.
Rawlins, WY 82301		Date:	7/20/2016
(307) 328-9274		Time:	4:00 p.m.
Carbon		Budget Prepared by:	Shelly Collier and David Throgmorton

S-1 BUDGET MESSAGE W.S. 16-4-104(d)

The categories on the 2014-2015 Column of the Proposed Budget are not going to equal what was submitted on the 2014-2015 F-32 Survey last fall. Several figures were moved because of the more detailed explanations and changes to the Budget Form. The grand total of cash and investments on hand at the end of fiscal year on the F-32 for 2014-2015 and what is reported on the Special District Electronic Budget Form 2017 for 2014-2015 are different because Accounts Receivable (\$23,109.53) and the Cash Drawer (\$100) were added into the figures on the F-32 (Total \$23,119.53). The changes to the Special District Electronic Budget Form and training video clarified which figures should be used. In the 2016-2017 Proposed Budget Mill Levy income is being reduced by 15%, but the total budget is only reduce by 10% because of an increase in earned income.

PROPOSED BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-1 Total Budgeted Expenditures	\$2,741,006	\$2,906,022	\$3,419,828	\$3,419,828
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3 Total to be added to Restricted Funds	\$100,000	\$0	\$0	\$0
S-4 Total General Fund and Forecasted Revenues	\$3,617,803	\$3,688,029	\$3,423,276	\$3,423,276
S-5 Amount requested from County Commissioners	\$0	\$0	\$0	\$0
S-6 Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-7 Operating Revenues	\$309,220	\$429,254	\$411,400	\$411,400
S-8 Tax levy (From the County Treasurer)	\$0	\$0	\$0	\$0
S-9 Government Support	\$2,154,680	\$2,222,359	\$1,894,526	\$1,894,526
S-10 Grants	\$9,175	\$12,460	\$89,750	\$89,750
S-11 Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12 Miscellaneous	\$737	\$900	\$1,100	\$1,100
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$2,473,811	\$2,664,973	\$2,396,776	\$2,396,776

EXPENDITURE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-15	Capital Outlay	\$158,145	\$40,200	\$53,000	\$53,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$894,556	\$911,946	\$1,003,961	\$1,003,961
S-18	Operations	\$1,159,381	\$1,300,961	\$1,588,430	\$1,588,430
S-19	Indirect Costs	\$528,923	\$652,915	\$774,438	\$774,438
S-20	Total Expenditures	\$2,741,006	\$2,906,022	\$3,419,828	\$3,419,828

DEBT SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$1,143,992	\$1,023,055	\$1,026,500	\$1,026,500

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$379,700	\$358,700	\$358,700	\$358,700
	Total Reserves (a+b+c)	\$379,700	\$358,700	\$358,700	\$358,700
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$100,000	\$0	\$0	\$0
	Total to be added (a+b+c)	\$100,000	\$0	\$0	\$0
S-31	Subtotal	\$479,700	\$358,700	\$358,700	\$358,700
S-32	Less Total to be spent	\$121,000	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$358,700	\$358,700	\$358,700	\$358,700

End of Summary

Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District _____

DISTRICT ADDRESS: 812 E. Murray Street
Rawlins, WY 82301

PREPARED BY: Shelly Collier and David Throgn

DISTRICT PHONE: (307) 328-9274

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 124) as it applies.

Form approved by Wyoming Department of Audit, Public Funds Division

Proposed Budget

Carbon County Higher Education Center

FYE 6/30/2017

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)				
R-1.2	Other County Support				

FORECASTED REVENUE

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
R-2	Revenues from Other Governments				
R-2.1	State Aid				
R-2.2	Additional County Aid (non-treasurer)	\$2,117,880	\$2,185,559	\$1,857,726	\$1,857,726
R-2.3	City (or Town) Aid				
R-2.4	Other (Specify) <u>WWCC</u>	\$36,800	\$36,800	\$36,800	\$36,800
R-2.5	Total Government Support	\$2,154,680	\$2,222,359	\$1,894,526	\$1,894,526
R-3	Operating Revenues				
R-3.1	Customer Charges				
R-3.2	Sales of Goods or Services	\$309,220	\$429,254	\$411,400	\$411,400
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$309,220	\$429,254	\$411,400	\$411,400
R-4	Grants				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies	\$9,175	\$12,460	\$89,750	\$89,750
R-4.3	Grants from State Agencies				
R-4.4	Total Grants	\$9,175	\$12,460	\$89,750	\$89,750
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$737	\$900	\$1,100	\$1,100
R-5.2	Other: Specify				
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$737	\$900	\$1,100	\$1,100
R-5.5	Total Forecasted Revenue	\$2,473,811	\$2,664,973	\$2,396,776	\$2,396,776
R-6	Other Forecasted Revenue				
R-6.1	a. Other past due-as estimated by Co. Treas.				
R-6.2	b. Other forecasted revenue (specify):				
R-6.3	_____				
R-6.4	_____				
R-6.5	_____				
R-6.6	Total Other Forecasted Revenue (a+b)	\$0	\$0	\$0	\$0

Proposed Budget

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FYE 6/30/2017

CAPITAL OUTLAY BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-1	Capital Outlay				
E-1.1	Real Property				
E-1.2	Vehicles				
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	<u>Building Remodel & Equip</u>	\$158,145	\$40,200	\$53,000	\$53,000
E-1.6	_____				
E-1.7	_____				
E-1.8	TOTAL CAPITAL OUTLAY	\$158,145	\$40,200	\$53,000	\$53,000

ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-2	Personnel Services				
E-2.1	Administrator	\$350,859	\$368,938	\$395,860	\$395,860
E-2.2	Secretary	\$117,482	\$121,665	\$111,508	\$111,508
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	_____				
E-2.6	_____				
E-2.7	_____				
E-3	Board Expenses				
E-3.1	Travel				
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4	_____				
E-3.5	_____				
E-3.6	_____				
E-4	Contractual Services				
E-4.1	Legal	\$3,897	\$1,815	\$4,000	\$4,000
E-4.2	Accounting/Auditing	\$10,459	\$255	\$4,000	\$4,000
E-4.3	Other (Specify)				
E-4.4	_____				
E-4.5	_____				
E-4.6	_____				
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$27,716	\$35,138	\$32,100	\$32,100
E-5.2	Office equipment, rent & repair	\$115,905	\$60,172	\$93,693	\$93,693
E-5.3	Education	\$11,590	\$32,690	\$39,440	\$39,440
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	<u>Lease & Bldg Maintenanc</u>	\$145,779	\$208,044	\$243,060	\$243,060
E-5.7	<u>Utilities</u>	\$110,870	\$83,229	\$80,300	\$80,300
E-5.8	_____				
E-6	TOTAL ADMINISTRATION	\$894,556	\$911,946	\$1,003,961	\$1,003,961

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FYE 6/30/2017

OPERATIONS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-7	Personnel Services					
E-7.1	Wages--Operations		\$574,148	\$657,213	\$758,572	\$758,572
E-7.2	Service Contracts		\$15,847	\$60,700	\$81,500	\$81,500
E-7.3	Other (Specify)					
E-7.4	_____					
E-7.5	_____					
E-7.6	_____					
E-8	Travel					
E-8.1	Mileage					
E-8.2	Other (Specify)					
E-8.3	Employee Expenses		\$23,260	\$38,859	\$43,950	\$43,950
E-8.4	Vehicle Expenses		\$4,075	\$5,500	\$7,000	\$7,000
E-8.5	_____					
E-9	Operating supplies (List)					
E-9.1	Program Supplies		\$253,245	\$288,239	\$306,070	\$306,070
E-9.2	_____					
E-9.3	_____					
E-9.4	_____					
E-9.5	_____					
E-10	Program Services (List)					
E-10.1	Program Costs		\$173,373	\$199,980	\$336,838	\$336,838
E-10.2	Program Equipment		\$115,432	\$50,470	\$54,500	\$54,500
E-10.3	_____					
E-10.4	_____					
E-10.5	_____					
E-11	Contractual Arrangements (List)					
E-11.1	_____					
E-11.2	_____					
E-11.3	_____					
E-11.4	_____					
E-11.5	_____					
E-12	Other operations (Specify)					
E-12.1	_____					
E-12.2	_____					
E-12.3	_____					
E-12.4	_____					
E-12.5	_____					
E-13	TOTAL OPERATIONS		\$1,159,381	\$1,300,961	\$1,588,430	\$1,588,430

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 NAME OF DISTRICT/BOARD _____

FYE 6/30/2017 _____

GENERAL FUNDS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-1	Balances at End of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$1,138,602	\$1,017,224	\$1,020,000	\$1,020,000
C-1.2	Savings and Investments Account Balance	\$5,391	\$5,832	\$6,500	\$6,500
C-1.3	General Fund CD Balance				
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$358,700	\$358,700	\$358,700	\$358,700
C-1.6	Total Estimated Cash and Investments on Hand	\$1,502,692	\$1,381,755	\$1,385,200	\$1,385,200
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$358,700	\$358,700	\$358,700	\$358,700
C-2.3	Total Deductions (a+b)	\$358,700	\$358,700	\$358,700	\$358,700
C-2.4	Estimated Non-Restricted Funds Available	\$1,143,992	\$1,023,055	\$1,026,500	\$1,026,500

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-3					
C-3.1	Beginning Balance in Reserve Account (end of previous year)				
C-3.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.3	Amount to be added to the reserve				
C-3.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7	a. _____				
C-3.8	b. _____				
C-3.9	c. _____				
C-3.10	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-3.12	Account (Line 3 - Line 5)	\$0	\$0	\$0	\$0

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)				
C-4.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.3	Amount to be added to the reserve				
C-4.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-4.6	"Other Reserves"				
C-4.7	a. _____				
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12	9 - Line 11)	\$0	\$0	\$0	\$0

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-5					
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$379,700	\$358,700	\$358,700	\$358,700
C-5.2	<i>Date of Reserve Approval in Minutes:</i> <u>July 16 2014</u>				
C-5.3	Amount to be added to the reserve	\$100,000			
C-5.4	<i>Date of Reserve Approval in Minutes:</i> <u>June 23 2015</u>				
C-5.5	SUB-TOTAL	\$479,700	\$358,700	\$358,700	\$358,700
C-5.6	Amount to be spent from Emergency Reserve (Cash)	\$121,000			
C-5.7	<i>Date of Reserve Approval in Minutes:</i> <u>October 28 2014</u>				
C-5.8	Balance to be retained in Assigned Fund Balance	\$358,700	\$358,700	\$358,700	\$358,700
C-5.9	TOTAL TO BE SPENT	\$121,000	\$0	\$0	\$0