

6/22/23

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

The proposed budget for 2024-2025 for Carbon County Higher Education Center including cash carry-over and reserves is \$3,445,997 which is a decrease in the amount of (\$307,081) from the 2023-2024 Approved Budget.

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

Carbon County BOCHES (.5)	\$	270,590
Carbon County BOCHES Voter Approved (.5)	\$	270,590
Carbon County Vocational (1.5)	\$	811,770
Sweetwater County BOCHES (.5)	\$	32,939
Sweetwater County BOCHES Voter Approved (.5)	\$	32,940
Sweetwater County Vocational (1.5)	\$	98,819
Tax Income	\$	1,517,648
Tuition Income	\$	139,556
Earned Income	\$	168,771
Total Income	\$	1,825,975
Cash Carry-Over	\$	805,722
Cash Reserve	\$	719,300
Fund Reserve	\$	95,000
Total Income, Cash and Reserves	\$	3,445,997

Estimated assessed valuation for Carbon County School District #1 is \$541,180,323 a 22% decrease in estimated tax revenue in the amount of \$459,458 from last year. Estimated assessed valuation for Sweetwater County School District #1-C is \$65,879,365 a 30% decrease in estimated tax revenue in the amount of \$71,147 from last year. Actual tax collections for 2023-2024 for Carbon County were at 87%, approximately \$235,000 less than expected. Actual tax collections for 2023-2024 for Sweetwater County were at 79%, approximately \$52,000 less than expected.

Tuition and Earned income have not changed from the Requested Budget presented to the Board in May.

Cash Carry-Over is estimated at \$805,722, which is \$89,321 more than the amount that was estimated in May 2024's Requested Budget and \$213,853 more than the amount carried over on July 1, 2023 to start the budget year.

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

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

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

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

Personnel	\$ 1,452,217
Program Expenses	\$ 718,197
Administrative	\$ 155,595
Total Expenditures	\$ 2,326,009
Cash Carry Over to Next Fiscal Year	\$ 305,688
Cash Reserves to Next Fiscal Year	\$ 719,300
Fund Reserves to Next Fiscal Year	\$ 95,000
Total Expenditures, Cash & Reserves	\$ 3,445,997

Personnel expenses are down 6% from 2023-2024 because of the change in I.T., step raises for employees, and a 3.5% increase in medical insurance.

Program expenses are \$177,600 less than the May 2024 Requested Budget. This is because of the adjustments made after we received actual figures from the assessors.

Administrative expenses are \$4,500 more than the May 2024 Requested Budget and \$84,000 more than 2023-2024 Budget. This reflects the change in I.T. approved at the last board meeting, an increased amount budgeted in legal fees which was mentioned last month, and adjustments after we received the actual figures from the assessors.

Cash Carry over to the next fiscal year is estimated at \$305,688.

Cash Reserves are estimated at \$719,300.

Fund Reserves are estimated at \$95,000.

6/24/2024

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

	Income
Tax Revenue	1,517,648
Tuition Revenue	139,556
Earned Income	168,771
Total Income	1,825,975
Cash Carryover from 2023-2024	805,722
Reserves from 2023-2024	814,300
Total Income, Cash & Reserves	3,445,997
	Expenditures
Personnel	1,452,217
Program Expenses	718,197
Administrative	155,595
Total Expenditures	2,326,009
Cash Carry-Over to Next Fiscal	305,688
Reserves to Next Fiscal	814,300
Total Expenditures, Cash & Reserves	3,445,997

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

Tax Income		
500100.10	General Carbon County Taxes	541,180
500100.20	Vocational Carbon County Taxes	811,770
500200.10	General Sweetwater County Taxes	65,879
500200.20	Vocational Sweetwater County Taxes	98,819
	Tax Income	1,517,648
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		
500410.10	HiSet Scholarship	2,000
500411.10	HiSet/GED Testing Fee	500
500411.15	LSRV HiSet/GED Testing Fee	500
500412.10	HiSet Pretest	500
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	5,060
500430.15	LSRV Other Receipts	1,000
500430.20	Vocational Other Receipts	3,000
500435.20	Community Projects Income	9,500
500440.20	Voc Student Projects Income	10,000
500450.10	General Contract Services	2,400
500451.10	Prevention - DUI Panel	2,500
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	6,320
500600.20	Vocational Grants	13,191
500610.10	WWCC Contracted Services	36,800

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

500700.20	Skills USA Club	0
	Earned Income	168,771
Total Income		1,825,975
Cash Carry-Over from 2023-2024		
500800.10	General Cash Carry-Over	415,693
500800.20	Vocational Cash Carry-Over	390,029
	Cash Carry-Over from 2023-2024	805,722
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		3,445,997
DESCRIPTION		
Personnel		
600100.10	General Salaries Full Time	162,000
600100.15	LSRV Salaries Full Time	99,500
600100.20	Vocational Salaries Full Time	422,474
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
Payroll Insurance		
600210.10	General Employee Health Insurance	102,300
600210.15	LSRV Employee Health Insurance	68,200
600210.20	Vocational Employee Health Insurance	210,283
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	5,314

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

Payroll Taxes		
600310.10	General FICA/Medicare Tax Expense	17,029
600310.15	LSRV FICA/Medicare Tax Expense	9,760
600310.20	Vocational FICA/Medicare Tax Expense	33,808
600310.35	Health Sciences FICA/Medicare Tax Expense	3,428
600400.10	General Worker's Compensation	3,072
600400.15	LSRV Worker's Compensation	1,761
600400.35	Vocational Worker's Compensation	6,099
600400.35	Health Sciences Worker's Compensation	618
600500.10	General Wyoming Retirement	33,302
600500.15	LSRV Wyoming Retirement	20,946
600500.20	Vocational Wyoming Retirement	74,865
600500.35	Health Sciences Wyoming Retirement	7,785
Personnel Expenses		1,452,217
Program Expenses		
700100.10	General Instructional Supplies Credit	1,100
700100.15	LSRV Non-Credit Instructional Supplies	5,000
700100.35	Health Sciences Instructional Supplies	5,700
700102.10	Gen Sign Class Supplies	12,000
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	2,000
700135.20	Vocational Woods Instructional Supplies	15,000
700180.20	Vocational Welding Instructional Supplies	16,000
700190.20	Vocational Auto Instructional Supplies	9,950
700200.10	General Equipment	1,000
700200.15	LSRV Equipment	500
700200.20	Vocational Equipment	1,000
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	20,095
700235.20	Vocational Woods Equipment	3,000
700280.20	Vocational Welding Equipment	3,500
700300.15	LSRV GED/ALC Expense	1,100

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

700301.10	General HiSet & Pre-HiSet Testing Expense	750
700302.10	General HiSet Scholarship Expense	2,000
700311.10	General Testing Expense	3,000
700320.10	General Program Development	4,000
700320.20	Vocational Program Development	6,000
700330.10	General Tuition Subsidy/RHS Dual Enrollment	107,000
700330.15	LSRV Tuition Subsidy	25,500
700330.20	Vocational Tuition Subsidy/RHS	15,700
700350.10	General Scholarships	250
700360.10	Non Profit Board Scholarships	3,000
700365.10	Senior Citizen Tuition Waiver	3,000
700370.10	HiSet Board Scholarships	1,500
700435.20	Community Projects Expense	9,500
700450.10	General Contract Services	2,400
700451.10	Prevention - DUI Panel	2,500
700500.10	General Periodicals/Library Expense	40
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	7,596
700600.20	Vocational Grant Expenses	12,675
700700.20	Skills USA Club	8,836
800100.10	General Advertising	15,000
800100.15	LSRV Advertising/Printing	4,000
800100.20	Vocational Advertising	16,900
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

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

800310.20	Vocational Telecommunications		23,000
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		6,250
800500.15	LSRV Travel/Meals		1,000
800500.20	Vocational Travel/Meals		5,350
800510.10	General Staff Development		8,025
800510.15	LSRV Staff Development		2,000
800510.20	Vocational Staff Development		8,350
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		718,197
	Administrative		
800710.15	LSRV Custodial		2,300
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		95
800730.15	LSRV Building Maintenance		15,000
800800.10	General Professional Services		800
800800.20	Vocational Professional Services		73,200
800810.10	General Bank Fees/Charges		3,000
800820.10	General Legal Services		20,000
800820.20	Vocational Legal Services		30,000
800830.10	General Dues & Fees		240
800830.20	Vocational Dues & Fees		3,060
800830.35	Health Sciences Dues & Fees		800
800840.10	General Misc Expenses		2,000
800840.20	Vocational Misc Expenses		500
800841.10	General Bad Debt Expense		0
	Administrative Expenses		155,595

**Carbon County Higher Education Center - Three Year Comparison
Proposed 2024-2025 Budget**

	2022-2023 Budget Adjusted	2023-2024 Budget Adjusted	2024-2025 Budget Requested
Income			
Tax Income	1,635,426	2,048,253	\$ 1,517,648
Tuition Income	115,937	134,356	\$ 139,556
Earned Income	205,750	164,300	\$ 168,771
Total Income	1,957,113	2,346,909	1,825,975
Cash Carry-Over from Previous Fiscal Year	579,226	591,869	805,722
Cash Reserve Balance from Previous Fiscal Year	130,000	719,300	719,300
Fund Reserve Balance from Previous Fiscal Year	-	50,000	50,000
Dual Enrollment Balance from Previous Fiscal Year	22,500	45,000	45,000
Total Income, Cash and Reserves	2,688,839	3,753,078	3,445,997
Expenditures			
Personnel	1,285,486	1,540,198	\$ 1,452,217
Program	674,031	895,611	718,197
Administrative	36,280	71,505	155,595
Total Expenditures	1,995,797	2,507,314	\$ 2,326,009
Cash Carry-Over to Next Fiscal Year	251,269	431,465	\$ 305,688
Cash Reserve Balance to Next Fiscal Year	419,273	719,300	719,300
Fund Reserve Balance to Next Fiscal Year	-	50,000	50,000
Dual Enrollment Balance to Next Fiscal Year	22,500	45,000	45,000
Total Expenditures, Cash and Reserves	2,688,839	3,753,078	3,445,997

**Carbon County Higher Education Center - Three Year Comparison
Proposed 2024-2025 Budget**

Account Number	Description	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
		Budget	Actual	Budget	Actual	Budget
		Adjusted	6/30/2023	Adjusted	6/27/2024	Proposed
	Tax Income					
500100.10	General Carbon County Taxes	586,412	692,180	\$ 724,964	\$ 582,839	\$ 541,180
500100.20	Vocational Carbon County Taxes	879,619	1,038,271	\$ 1,087,444	\$ 687,337	\$ 811,770
500200.10	General Sweetwater County Taxes	67,758	91,637	\$ 94,338	\$ 68,945	\$ 65,879
500200.20	Vocational Sweetwater County Taxes	101,637	137,454	\$ 141,507	\$ 95,415	\$ 98,819
	Tax Income	1,635,426	1,959,542	\$ 2,048,253	\$ 1,434,536	\$ 1,517,648
	Tuition Income					
500300.10	General Tuition Non-Credit	16,000	18,080	\$ 5,000	\$ 6,909	\$ 13,000
500300.15	LSRV Tuition non-credit	26,500	26,555	\$ 21,000	\$ 10,902	\$ 16,000
500300.20	Vocational Tuition	8,000		\$ 8,000	\$ -	\$ 6,000
500300.35	Health Sciences Tuition	21,537	7,724	\$ 20,856	\$ 12,901	\$ 19,856
500301.10	General CCHCC Lab Fees (WWCC)	200	290	\$ 500	\$ 420	\$ 500
500301.20	Vocational CCHCC Lab Fees (WWCC)	1,200	2,400	\$ 3,000	\$ 640	\$ 1,200
500302.10	General Sign Class Tuition	-	-	\$ 10,000	\$ 19,258	\$ 20,000
500302.15	LSRV Sign Class Tuition	-	-	\$ 5,000	\$ 4,329	\$ 3,000
500310.10	ALC Tuition	3,000	395	\$ 3,000	\$ 625	\$ 2,000
500311.10	ALC Testing	5,000	4,859	\$ 5,000	\$ 1,529	\$ 3,000
500330.10	CCSD#1 RHS Dual Tutition Subsidy	24,500	48,632	\$ 42,000	\$ 33,402	\$ 44,000
500330.15	CCSD#1 LSRVHS Dual Tuition Subsidy	10,000	4,257	\$ 11,000	\$ 11,239	\$ 11,000
	Tuition Income	115,937	113,192	\$ 134,356	\$ 102,153	\$ 139,556
	Earned Income					
500410.10	HiSet Scholarship	5,000	-	\$ 5,000	\$ 3,450	\$ 2,000
500411.10	HiSet Testing Fee	500	161	\$ 500	\$ 105	\$ 500
500411.15	LSRV HiSet/GED Testing Fee	200	-	\$ 400	\$ -	\$ 500
500412.10	HiSet Pretest	300	-	\$ 300	\$ -	\$ 500
500426.10	General Room Rental Fee	200	50	\$ 200	\$ 200	\$ 200
500426.15	LSRV Room Rental Fee	100	299	\$ 100	\$ 50	\$ 100
500426.20	C-TEC Room Rental Fee	600	-	\$ 200	\$ 50	\$ 200
500430.10	General Other Receipts	200	1,187	\$ 500	\$ 6,183	\$ 5,060
500430.15	LSRV Other Receipts	500	1,294	\$ 500	\$ 815	\$ 1,000
500430.20	Vocational Other Receipts	2,800	1,900	\$ 2,800	\$ 5,639	\$ 3,000
500435.20	Community Project Income	9,500	5,338	\$ 9,500	\$ 10,540	\$ 9,500
500440.20	Student Projects Income	10,000	8,601	\$ 10,000	\$ -	\$ 10,000
500450.10	General Contract Services Income	17,000	4,632	\$ 14,000	\$ 5,591	\$ 2,400
500451.10	Prevention - DUI Panel	4,600	2,970	\$ 2,500	\$ 750	\$ 2,500
500475.10	General Donations	-	540	\$ -		\$ -
500475.15	LSRV Donations	-	-	\$ -		\$ -
500475.20	Vocational Donations	-	-	\$ -		\$ -
500500.10	General Earnings on Investments	6,150	14,077	\$ 20,000	\$ 22,988	\$ 25,000
500500.20	Vocational Earnings on Investments	9,300	11,884	\$ 20,000	\$ 27,770	\$ 30,000
500600.10	General Grants	22,500	7,500	\$ 15,000	\$ -	\$ 20,000
500600.15	LSRV Grants	10,500	8,000	\$ 7,000	\$ 500	\$ 6,320
500600.20	Vocational Grants	69,000	3,127	\$ 19,000	\$ -	\$ 13,191
500610.10	WWCC Contracted Services	36,800	36,800	\$ 36,800	\$ 36,800	\$ 36,800
500700.20	Skills USA Club	-	-	\$ -		\$ -
	Earned Income	205,750	108,361	\$ 164,300	\$ 121,431	\$ 168,771
Total Income		1,957,113	2,181,095	2,346,909	1,658,120	1,825,975
	Cash Cash Carry-Over from Previous Fiscal Year					
	General Cash Carry-Over	324,810	324,810	\$ 313,182	\$ 313,182	\$ 415,693
	Vocational Cash Carry-Over	254,416	254,416	\$ 278,687	\$ 278,687	\$ 390,029
	Cash Cash Carry-Over from Previous Fiscal Year	579,226	579,226	591,869	591,869	805,722

**Carbon County Higher Education Center - Three Year Comparison
Proposed 2024-2025 Budget**

Account Number	Description	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
		Budget	Actual	Budget	Actual	Budget
		Adjusted	6/30/2023	Adjusted	6/27/2024	Proposed
Reserves from Previous Fiscal Year						
	General Fund Reserve	-		\$ 50,000	\$ 50,000	\$ 50,000
	Vocational Fund Reserve	-		\$ -	\$ -	\$ -
	General Cash Reserve	-		\$ 264,600	\$ 264,600	\$ 264,600
	Vocational Cash Reserve	130,000	130,000	\$ 454,700	\$ 454,700	\$ 454,700
	General Dual Enrollment Reserve	20,000	20,000	\$ 40,000	\$ 40,000	\$ 40,000
	Vocational Dual Enrollment Reserve	2,500	2,500	\$ 5,000	\$ 5,000	\$ 5,000
	Reserves from Previous Fiscal Year	152,500	152,500	\$ 814,300	\$ 814,300	\$ 814,300
Total Income, Cash & Reserves		2,688,839	2,912,821	3,753,078	3,064,289	3,445,997
Personnel						
600100.10	General Salaries Full-Time	141,405	141,340	\$ 188,440	\$ 156,478	\$ 162,000
600100.15	LSRV Salaries Full -Time	110,920	82,929	\$ 97,500	\$ 97,500	\$ 99,500
600100.20	Vocational Salaries Full -Time	464,725	441,114	\$ 486,905	\$ 476,938	\$ 422,474
600110.10	General Part-Time Wages	30,875	11,056	\$ 30,875	\$ 25,597	\$ 58,595
600110.15	LSRV Part Time Wages	34,981	19,741	\$ 27,485	\$ 22,969	\$ 28,088
600110.20	Vocational Part Time Wages	15,438	7,859	\$ 17,125	\$ 12,625	\$ 17,463
600110.35	Health Sciences Part Time Wages	33,345	19,792	\$ 36,916	\$ 27,356	\$ 44,816
600120.10	General Contract Wages/Community Ed	4,000	280	\$ 4,000	\$ 1,836	\$ 5,500
600120.15	LSRV Contract Wages/Community Ed	12,000	9,673	\$ 13,000	\$ 8,130	\$ 10,000
600120.20	Vocational Contract Wages	4,000	-	\$ 4,000	\$ -	\$ 2,000
600130.15	LSRV Overtime	94	94			
600140.10	General Bonuses					
600140.15	LSRV Bonuses					
600140.20	Vocational Bonuses					
600140.35	Health Sciences Bonuses					
Payroll Insurance						
600210.10	General Employee Health Insurance	38,734	9,785	\$ 99,765	\$ 41,337	\$ 102,300
600210.15	LSRV Employee Health Insurance	47,975	44,809	\$ 66,600	\$ 54,698	\$ 68,200
600210.20	Vocational Employee Health Insurance	127,534	80,775	\$ 233,100	\$ 121,272	\$ 210,283
600220.10	General Employee LTD and Life Insurance	1,087	1,050	\$ 1,272	\$ 1,271	\$ 1,687
600220.15	LSRV Employee LTD and Life Insurance	1,575	395	\$ 1,225	\$ 1,191	\$ 1,525
600220.20	Vocational Employee LTD & Life Insurance	7,097	5,625	\$ 6,337	\$ 5,631	\$ 5,314
Payroll Taxes						
600310.10	General FICA/Medicare Tax Expense	13,333	11,639	\$ 16,931	\$ 13,740	\$ 17,029
600310.15	LSRV FICA/Medicare Tax Expense	11,169	7,801	\$ 9,561	\$ 9,173	\$ 9,760
600310.20	Vocational FICA/Medicare Tax Expense	36,886	34,317	\$ 38,711	\$ 37,638	\$ 33,808
600310.35	Health Sciences FICA/Medicare Tax Expense	2,551	1,514	\$ 2,824	\$ 2,093	\$ 3,428
600400.10	General Worker's Compensation	2,230	1,912	\$ 3,165	\$ 2,592	\$ 3,072
600400.15	LSRV Worker's Compensation	1,868	1,212	\$ 1,787	\$ 1,697	\$ 1,761
600400.20	Vocational Worker's Compensation	6,172	5,744	\$ 7,236	\$ 6,978	\$ 6,099
600400.35	Health Sciences Worker's Compensation	427	253	\$ 528	\$ 387	\$ 618
600500.10	General Wyoming Retirement	24,909	23,661	\$ 33,079	\$ 29,554	\$ 33,302
600500.15	LSRV Wyoming Retirement	22,407	17,086	\$ 20,494	\$ 20,258	\$ 20,946
600500.20	Vocational Wyoming Retirement	81,958	76,805	\$ 84,923	\$ 82,340	\$ 74,865
600500.35	Health Sciences Wyoming Retirement	5,792	3,294	\$ 6,412	\$ 4,659	\$ 7,785
	Personnel Expenses	1,285,486	1,061,553	1,540,197	1,265,936	1,452,217
Program Expenses						
700100.10	General Instructional Supplies Credit	1,080	549	\$ 1,100	\$ 564	\$ 1,100

Carbon County Higher Education Center - Three Year Comparison
Proposed 2024-2025 Budget

Account Number	Description	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
		Budget	Actual	Budget	Actual	Budget
		Adjusted	6/30/2023	Adjusted	6/27/2024	Proposed
700100.15	LSRV Non-Credit Instructional Supplies	10,535	10,531	\$ 5,000	\$ 2,800	\$ 5,000
700100.35	Health Sciences Supplies	7,630	2,774	\$ 8,651	\$ 1,957	\$ 5,700
700101.10	Community Lecture Series			\$ 500	\$ -	\$ -
700102.10	General Sign Class Supplies	-	-	\$ 10,900	\$ 10,889	\$ 12,000
700102.15	LSRV Sign Class Supplies	-	-	\$ 5,000	\$ 3,625	\$ 2,500
700110.10	General Instructional Supplies Non-Credit	14,450	14,110	\$ 4,600	\$ 2,248	\$ 8,500
700110.20	Vocational Instructional Supplies Non-Credit	4,000	-	\$ 4,000	\$ -	\$ 4,000
700120.10	General Instructional Supplies ALC	7,149	2,030	\$ 5,550	\$ 271	\$ 2,000
700135.20	Vocational Wood Crafting Instructional Supplies	15,000	14,559	\$ 18,500	\$ 18,472	\$ 15,000
700180.20	Vocational Welding Instructional Supplies	13,000	11,758	\$ 18,000	\$ 14,793	\$ 16,000
700190.20	Vocational Auto Instructional supplies	4,200	3,520	\$ 9,450	\$ 8,699	\$ 9,950
700200.10	General Equipment	6,000	-	\$ 6,700	\$ 2,046	\$ 1,000
700200.15	LSRV Equipment	500	-	\$ 500	\$ 477	\$ 500
700200.20	Vocational Equipment	9,100	-	\$ 54,300	\$ 5,495	\$ 1,000
700200.35	Health Sciences Equipment	-	-	\$ -	\$ -	\$ -
700210.10	General Computer Equipment	8,010	8,007	\$ 7,780	\$ 3,739	\$ 13,902
700210.15	LSRV Computer Equipment	8,010	1,658	\$ 8,975	\$ 1,303	\$ 1,720
700210.20	Vocational Computer Equipment	6,895	6,585	\$ 7,769	\$ 3,890	\$ 14,283
700211.10	General Software/Upgrades	13,520	9,891	\$ 15,680	\$ 14,534	\$ 16,280
700211.15	LSRV Software/Upgrades	1,655	122	\$ 2,000	\$ 378	\$ 1,400
700211.20	Vocational Software/Upgrades	21,135	16,616	\$ 22,220	\$ 19,867	\$ 20,095
700235.20	Vocational Wood Crafting Equipment	3,000	2,908	\$ 2,900	\$ 2,370	\$ 3,000
700280.20	Vocational Welding Equipment	3,000	894	\$ 3,500	\$ 1,873	\$ 3,500
700290.20	Vocational Auto Equipment	3,000	2,385	\$ 3,500	\$ 38	\$ -
700300.15	LSRV GED/ALC Expense	700	-	\$ 1,100	\$ -	\$ 1,100
700301.10	General HiSet & Pre-HiSet Testing Expense	750	267	\$ 750	\$ 225	\$ 750
700302.10	General HiSet Scholarship Expense	5,000	785	\$ 2,000	\$ 328	\$ 2,000
700311.10	General Testing Expense	5,000	2,453	\$ 3,000	\$ 682	\$ 3,000
700320.10	General Program Development	-	-	\$ 36,200	\$ -	\$ 4,000
700320.15	LSRV Program Development	1,000	-	\$ 1,000	\$ -	\$ -
700320.20	Vocational Program Development	-	-	\$ 60,000	\$ -	\$ 6,000
700320.35	Health Sciences Program Development	-	-	\$ -	\$ -	\$ -
700330.10	General Tuition Subsidy/RHS Dual Enrollment	98,200	98,200	\$ 105,000	\$ 85,412	\$ 107,000
700330.15	LSRV Tuition Subsidy	9,620	9,619	\$ 25,500	\$ 16,606	\$ 25,500
700330.20	Voc Tuition Subsidy RHS, RCHS,LSRV	30,140	30,138	\$ 32,500	\$ 10,748	\$ 15,700
700350.10	General Scholarships	-	-	\$ 250	\$ -	\$ 250
700360.10	Non Profit Board Scholarships			\$ 3,000	\$ 2,250	\$ 3,000
700365.10	Senior Citizen Tuition Waiver			\$ 3,000	\$ -	\$ 3,000
700370.10	HiSet Board Scholarships	-	-	\$ 1,500	\$ -	\$ 1,500
700435.20	Community Project Expense	9,500	8,792	\$ 9,500	\$ 4,135	\$ 9,500
700450.10	General Contract Services Expense	17,000	3,960	\$ 14,000	\$ 7,011	\$ 2,400
700451.10	Prevention - DUI Panel	2,500	214	\$ 5,000	\$ 200	\$ 2,500
700500.10	General Periodicals/Library Expense	40	-	\$ 40	\$ -	\$ 40
700500.20	Vocational Library Expenses	-	-	\$ -	\$ -	\$ -
700535.20	Voc Woods Student Projects Exp	4,000	200	\$ 4,000	\$ -	\$ 7,803
700580.20	Voc Welding Student Projects Exp	1,000	-	\$ 1,000	\$ -	\$ 1,344
700590.20	Voc Automotive Student Projects Exp	5,000	892	\$ 5,000	\$ -	\$ 8,398
700600.10	General Grant Expenses	22,500	1,819	\$ 15,000	\$ -	\$ 20,000
700600.15	LSRV Grant Expenses	15,041	2,167	\$ 9,345	\$ 2,200	\$ 7,596
700600.20	Vocational Grant Expenses	69,000	3,398	\$ 19,000	\$ 916	\$ 12,675
700700.20	Skills USA Club	8,836	-	\$ 8,836	\$ -	\$ 8,836
800100.10	General Advertising	18,130	12,217	\$ 18,800	\$ 13,449	\$ 15,000
800100.15	LSRV Advertising/Printing	4,715	4,413	\$ 6,000	\$ 2,656	\$ 4,000

Carbon County Higher Education Center - Three Year Comparison
Proposed 2024-2025 Budget

Account Number	Description	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
		Budget	Actual	Budget	Actual	Budget
		Adjusted	6/30/2023	Adjusted	6/27/2024	Proposed
800100.20	Vocational Advertising	23,450	18,696	\$ 19,200	\$ 17,349	\$ 16,900
800110.10	General Printing	3,500	2,701	\$ 3,500	\$ 3,085	\$ 6,200
800110.15	LSRV Printing	1,950	1,269	\$ 2,460	\$ 950	\$ 2,500
800110.20	Vocational Printing	5,500	3,027	\$ 6,401	\$ 6,401	\$ 8,200
800200.10	General Office Supplies	2,500	1,088	\$ 2,250	\$ 1,940	\$ 2,300
800200.15	LSRV Office Supplies	500	370	\$ 680	\$ 677	\$ 700
800200.20	Vocational Office Supplies	3,300	2,059	\$ 2,704	\$ 2,704	\$ 3,000
800210.10	General Postage and Freight	350	200	\$ 300	\$ 160	\$ 300
800210.15	LSRV Postage & Freight	250	-	\$ 1,450	\$ -	\$ 500
800210.20	Vocational Postage & Freight	500	300	\$ 395	\$ 240	\$ 500
800300.10	General Utilities	360	358	\$ 850	\$ 561	\$ 900
800300.15	LSRV Utilities	12,390	12,382	\$ 13,300	\$ 11,418	\$ 13,300
800300.20	Vocational Utilities	550	536	\$ 1,300	\$ 842	\$ 1,400
800310.10	General Telecommunications	15,440	14,573	\$ 16,800	\$ 14,113	\$ 15,500
800310.15	LSRV Telecommunications	4,500	3,785	\$ 4,900	\$ 3,977	\$ 4,900
800310.20	Vocational Telecommunications	23,000	21,867	\$ 25,700	\$ 21,125	\$ 23,000
800410.10	General Copy Machine Lease/Maint	1,600	1,299	\$ 1,600	\$ 1,297	\$ 1,600
800410.15	LSRV Copy Machine Lease/Maint	2,600	2,575	\$ 2,600	\$ 2,566	\$ 2,600
800410.20	Vocational Copy Machine Lease/Maint	2,400	1,949	\$ 2,400	\$ 1,945	\$ 2,400
800420.10	General Postage Machine Rent/Lease	500	430	\$ 500	\$ 430	\$ 500
800420.20	Vocational Postage Machine Rent/Lease	700	645	\$ 700	\$ 645	\$ 700
800500.10	General Travel/Meals	2,050	1,824	\$ 9,750	\$ 2,586	\$ 6,250
800500.15	LSRV Travel/Meals	650	647	\$ 700	\$ 576	\$ 1,000
800500.20	Vocational Travel/Meals	5,450	1,103	\$ 9,850	\$ 3,655	\$ 5,350
800500.35	Health Sciences Travel/Meals	-	-			\$ -
800510.10	General Staff Development	7,300	2,408	\$ 11,225	\$ 2,511	\$ 8,025
800510.15	LSRV Staff Development	1,850	1,013	\$ 4,000	\$ 1,240	\$ 2,000
800510.20	Vocational Staff Development	7,350	859	\$ 12,700	\$ 1,881	\$ 8,350
800510.35	Health Sciences Staff Development	-	-	\$ -		\$ -
800520.10	General Vehicle Expense	2,000	830	\$ 26,000	\$ 185	\$ 34,000
800520.20	Vocational Vehicle Expense	5,000	508	\$ 41,000	\$ 182	\$ 53,000
800600.10	General Insurance	19,500	17,410	\$ 21,000	\$ 19,927	\$ 24,400
800600.20	Vocational Insurance	28,500	26,116	\$ 32,000	\$ 29,894	\$ 36,600
	Program Expenses	674,031	431,257	895,611	422,208	718,197
	Administrative					
800710.15	LSRV Custodial	1,800	1,320	\$ 2,300	\$ 1,070	\$ 2,300
800720.10	General Building Supplies	850	634	\$ 1,100	\$ 284	\$ 1,400
800720.15	LSRV Building Supplies	1,000	670	\$ 860	\$ 157	\$ 1,000
800720.20	Vocational Building Supplies	1,275	947	\$ 1,900	\$ 429	\$ 2,200
800730.10	General Building Maintenance	1,800	380	\$ 8,400	\$ 723	\$ 95
800730.15	LSRV Building Maintenance	3,150	2,729	\$ 23,500	\$ 6,195	\$ 15,000
800730.20	Vocational Building Maintenance	5,800	710	\$ 11,200	\$ 3,194	\$ -
800800.10	General Professional Services	200	100	\$ 400	\$ 338	\$ 800
800800.20	Vocational Professional Services	300	150	\$ 600	\$ 300	\$ 73,200
800810.10	General Bank Fees/Charges	2,648	2,647	\$ 3,500	\$ 2,431	\$ 3,000
800820.10	General Legal Services	4,000	222	\$ 4,000	\$ 541	\$ 20,000
800830.20	Vocational Legal Services	6,000	601	\$ 6,000	\$ 761	\$ 30,000
800830.10	General Dues and Fees	767	34	\$ 715	\$ 34	\$ 240
800830.15	LSRV Dues and Fees	100	-	\$ -	\$ -	\$ -
800830.20	Vocational Dues & Fees	3,660	1,724	\$ 3,660	\$ 1,879	\$ 3,060
800830.35	Health Sciences Dues & Fees	920	920	\$ 1,020	\$ 811	\$ 800
800840.10	General Misc Expenses		-	\$ 1,750	\$ 1,691	\$ 2,000
800840.20	Vocational Misc. Expenses		-	\$ 600	\$ -	\$ 500

Carbon County Higher Education Center - Three Year Comparison
Proposed 2024-2025 Budget

Account Number	Description	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
		Budget Adjusted	Actual 6/30/2023	Budget Adjusted	Actual 6/27/2024	Budget Proposed
800900.15	LSRV Capital Expenses	2,010	-	\$ -		\$ -
	Building & Maintenance Expenses	36,280	13,789	71,505	20,837	155,595
Total Expenses		1,995,797	1,506,600	2,507,313	1,708,981	2,326,009
Cash Carry-Over to Next Fiscal Year						
	General Cash Carry-Over	185,375	203,027	\$ 227,445	\$ 321,456	\$ 173,021
	Vocational Cash Carry-Over	65,894	116,396	\$ 204,020	\$ 164,480	\$ 132,667
	Cash Carry-Over to Next Fiscal Year	251,269	319,423	\$ 431,465	\$ 485,936	\$ 305,688
Reserves to Next Fiscal Year						
	General Fund Reserve	-	50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Vocational Fund Reserve	-	-	\$ -	\$ -	\$ -
	General Cash Reserve	114,572	264,600	\$ 264,600	\$ 264,600	\$ 264,600
	Vocational Cash Reserve	304,701	454,700	\$ 454,700	\$ 454,700	\$ 454,700
	General Dual Enrollment Reserve	20,000	40,000	\$ 40,000	\$ 40,000	\$ 40,000
	Vocational Dual Enrollment Reserve	2,500	5,000	\$ 5,000	\$ 5,000	\$ 5,000
	Reserves to Next Fiscal Year	441,773	814,300	814,300	\$ 814,300	\$ 814,300
Total Expenses, Cash & Reserves		2,688,839	2,640,323	3,753,078	3,009,217	3,445,997