

**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 \$3,782,009 which is a increase of \$1,093,170 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 | \$ | 993,300 |
| | | |
| Cash Reserve | \$ | 441,800 |
| Fund Reserve | \$ | - |
| | | |
| Total Income, Cash and Reserves | \$ | 3,782,009 |

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.

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

Cash Carry-Over is estimated at \$993,300, which is \$32,960 more than the amount that was estimated in May 2023's Requested Budget and \$700,000 more than the amount carried over on July 1, 2022 to start the budget year.

Cash Reserves are estimated at \$441,000.

Funds will be moved to reserves next week after the final tax payments are received from the counties, which will change the cash-carry over and reserve amounts for the final budget.

6/22/23

**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 | \$ | 832,896 |
| Cash Reserves to Next Fiscal Year | \$ | 441,800 |
| Total Expenditures, Cash & Reserves | \$ | 3,782,009 |

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

Program expenses are \$110,000 more than the May 2023 Requested Budget, \$100,000 was added to Program Development and an additional \$10,000 was budgeted for a vehicle.

Buildings & Maintenance expenses are \$7,000 more than the May 2023 Requested Budget,

Cash Carry over to the next fiscal year is estimated at \$832,896.

Reserves are estimated at \$441,800.

Funds will be moved to reserves next week after the final tax payments are received from the counties which will change the cash-carry over and reserve amounts for the final budget.

**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 | 993,300 |
| Reserves from 2022-2023 | 441,800 |
| Total Income, Cash & Reserves | 3,782,009 |
| | Expenditures |
| Personnel | 1,540,197 |
| Program Expenses | 895,821 |
| Buildings & Maintenance | 71,295 |
| Total Expenditures | 2,507,313 |
| Cash Carry-Over to 2024-2025 | 832,896 |
| Reserves to 2024-2025 | 441,800 |
| Total Expenditures, Cash & Reserves | 3,782,009 |

**Carbon County Higher Education Center - Three Year Comparison
Approved 2021-2022 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 | 993,300 |
| Cash Reserve Balance from Previous Fiscal Year | 160,000 | 130,000 | 419,300 |
| Fund Reserve Balance from Previous Fiscal Year | - | - | 0 |
| Dual Enrollment Balance from Previous Fiscal Year | - | 22,500 | 22,500 |
| Total Income, Cash and Reserves | 2,211,723 | 2,688,839 | 3,782,009 |
| 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 | 832,896 |
| Cash Reserve Balance to Next Fiscal Year | - | 419,273 | 419,300 |
| Fund Reserve Balance to Next Fiscal Year | - | - | 0 |
| Dual Enrollment Balance to Next Fiscal Year | | 22,500 | 22,500 |
| Total Expenditures, Cash and Reserves | 2,211,723 | 2,688,839 | 3,782,009 |

**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 6/22/2023 | Proposed Budget |
| Tax Income | | | | | | |
| 500100.10 | General Carbon County Taxes | 518,190 | 581,880 | 586,412 | 676,790 | \$ 724,964 |
| 500100.20 | Vocational Carbon County Taxes | 777,285 | 873,133 | 879,619 | 724,615 | \$ 1,087,444 |
| 500200.10 | General Sweetwater County Taxes | 41,282 | 36,613 | 67,758 | 86,760 | \$ 94,338 |
| 500200.20 | Vocational Sweetwater County Taxes | 61,923 | 54,918 | 101,637 | 83,850 | \$ 141,507 |
| | Tax Income | 1,398,680 | 1,546,544 | 1,635,426 | 1,572,016 | \$ 2,048,253 |
| Tuition Income | | | | | | |
| 500300.10 | General Tuition Non-Credit | 9,850 | 11,486 | 16,000 | 17,814 | \$ 15,000 |
| 500300.15 | LSRV Tuition non-credit | 26,025 | 24,828 | 26,500 | 25,439 | \$ 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 | 4,499 | \$ 5,000 |
| 500330.10 | CCSD#1 RHS Dual Tuition 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 | 111,450 | \$ 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 | 1,900 | \$ 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 | 2,820 | \$ 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 | 12,122 | \$ 20,000 |
| 500500.20 | Vocational Earnings on Investments | 300 | 594 | 9,300 | 10,492 | \$ 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 | 102,385 | \$ 164,300 |
| Total Income | | 1,690,447 | 1,755,465 | 1,957,113 | 1,785,851 | 2,346,909 |
| Cash Cash Carry-Over from Previous Fiscal Year | | | | | | |
| | General Cash Carry-Over | 246,612 | 246,612 | 324,810 | 324,810 | \$ 541,300 |
| | Vocational Cash Carry-Over | 114,664 | 114,664 | 254,416 | 254,416 | \$ 452,000 |
| | Cash Cash Carry-Over from Previous Fiscal Year | 361,276 | 361,276 | 579,226 | 579,226 | 993,300 |

**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 6/22/2023 | Proposed 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 | 2,517,577 | 3,782,009 |
| | 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
Requested 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 | 6/22/2023 | 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
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 6/22/2023 | Proposed Budget |
| 800100.15 | LSRV Advertising/Printing | 250 | 75 | 4,715 | 4,701 | \$ 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 | 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 | 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 | 431,344 | 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
Requested 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 | 6/22/2023 | 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 | 1,506,687 | 2,507,313 |
| | | | | | | |
| | Cash Carry-Over to Next Fiscal Year | | | | | |
| | General Cash Carry-Over | 172,247 | 324,811 | 185,375 | 507,927 | \$ 455,563 |
| | Vocational Cash Carry-Over | 207,566 | 254,416 | 65,894 | 61,150 | \$ 377,333 |
| | Cash Carry-Over to Next Fiscal Year | 379,813 | 579,227 | 251,269 | 569,078 | \$ 832,896 |
| | | | | | | |
| | 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 | 2,517,565 | 3,782,009 |