ADOPTED BUDGET
2023-2024

EATON SCHOOL DISTRICT











Eaton School District RE-2

Adopted Budget for 2023-24

Directory of Documents

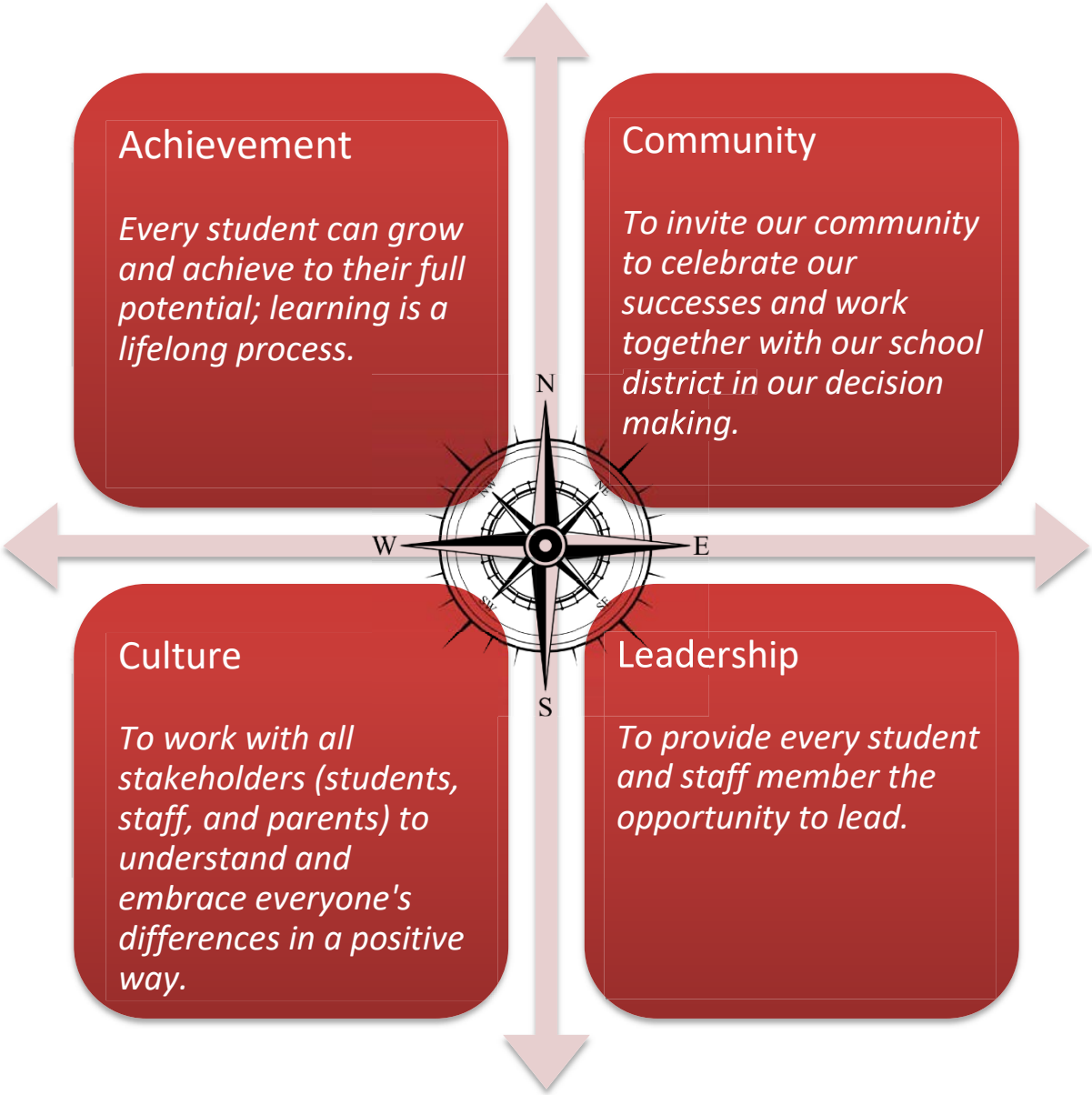
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Mission Statement

Our Business is Children!



Eaton School District RE-2

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Fund Overview

The accounts of the district are organized on the basis of funds, each of which is considered a separate accounting entity, comprised of its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The various funds mandated by statute are grouped into the following two fund categories:

Governmental Funds:

General Fund: Is the operating fund of the district. It is used to account for all financial resources except those required to be accounted for in another fund. Effective July 1, 2004, the Insurance Reserve Fund is no longer required to be accounted for as a Special Revenue Fund. For budgeting purposes, it will continue to be a separate fund, but will be added to the General Fund for audit presentation purposes.

Colorado Preschool Program Fund: Is used to account for revenue directly associated with a preschool program that was approved by the Colorado Department of Education. The program will be contracted with a private entity.

Special Revenue Funds: Are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Total Program Reserve, Food Service, Designated Purpose Grant, Athletic Activity, Mineral Lease, and Student Activities are Special Revenue Funds.

Debt Service (Bond Redemption) Fund: Is used to account for the accumulation of financial resources for and the payment of principal, interest and related expenses on general long-term general obligation debt.

Capital Projects Funds: Are used to fund ongoing capital needs such as site acquisition, or construction of major capital facilities, building improvements and equipment purchases and other capital outlay.

Fiduciary Funds:

Trust Funds: Are used to account for assets held by the district in a trustee capacity. Trust Funds are established for the purpose of granting scholarships as awards to the district's students, or to augment specific school programs or activities.

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Adopted Budget for 2023-24

Budget Highlights

Funding/Expenditures:

2023-24 State Revenue & Budget, Long Bill, SB23-214:
Public School Finance Act, SB23-287 (was introduced on 04-19-2022):

*Inflation increase of 8.10%
*Budget Stabilization Factor, cumulative decrease is $321.2 Million to $171.2 Million (District portion decreased $0 due to being a totally locally funded district)
*For each FTE (full time equivalent) student the district will receive $10,228

Projected student count FTE is 1,988.0, which is a 61.0 student decrease to the previous year's October count, which is due to the New Formula for the School Finance Act, which removes All PreSchool Head Count. The head count is now in the New Colorado Department of Early Childhood. The revenue will come to the District in the form of a pass-through for the contracted provider, which is the Eaton Early Learning Center.

Health insurance will have an increase of 2.0% for the 2023-2024 fiscal year.

Property insurance increase 11.0%. The New Eaton High School will be completed, (175,000 sq. ft.) and the current Eaton Elementary School (34,500 sq. ft.) has been demolished. The renovations at the New Eaton Middle School, Benjamin Eaton Elementary School, and Galeton Elementary School will be completed; therefore, the increased values of the buildings will be included on the property schedules.

Budget will honor row/step for certified and classified staff and fund column movement for certified staff. Base salary increased by 12.0% for certified. Certified salary base amount is $44,256. Base salary increased 9.89% for classified. Classified staff received a mid-year adjustment in fiscal 2022-2023 of 5.0%; therefore, within a six-month period the salaries have increased by 14.89%.

89.2% of General Fund expenditures will be allocated toward instruction and student support with salaries/benefits accounting for 81.0% of the budget.

Total salaries and benefits for the General Fund represents 73.0% of Total Budget.

Eaton School District RE-2

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Budgetary Basis and Legal Requirements

Budgeted revenue projections were prepared using information provided by the Colorado Department of Education, the County Assessor, the Federal Government, and other sources using the methods recommended in CDE's Financial Policies and Procedures Handbook. Budgeted expenditure estimates were prepared based on program need, enrollment projections, historical fixed/based costs, mandated requirements and employee contracts. Beginning fund balances and revenues equal budgeted expenditures and fund balances.

The 2023-24 budgets were prepared in compliance with the revenue, expenditure, tax limitation and reserve requirements of Section 20 of Article X of the state Constitution or Amendment I. Amendment I also mandates "emergency reserves" of three percent of total school district spending.

Effective 7/1/09 school districts are no longer required to allocate revenues of a minimum amount per funded pupil count from the General Fund to the Capital Reserve Capital Projects and Insurance Reserve Funds. However, the district believes this allocation is beneficial and will continue this accepted practice of transferring revenue to these funds.

State law authorizes the school district board of education to review and change the adopted 2023-24 fiscal year budget prior to January 31, 2024. All budgets in this document present final budgets as adopted on June 12, 2023.

The Resolution of Appropriation shown on page J is the legally adopted budget for all funds of the Eaton School District RE-2, presented in the format required by statute. Total appropriated amounts in this resolution include ending fund balances, interfund transfers, and entire funds that are legally restricted or otherwise unavailable for operating expenditures. Therefore, the individual fund budgets, in particular the General Fund Budget, should be used for more detailed meaningful information regarding the operating budgets.

Eaton School District RE-2

Adopted Budget for 2023-24

Budget Process:

Analysis of Fixed/Base Costs
Inclusion of Negotiated Salaries and Benefits
Analysis of Instructional/Curriculum Costs
Analysis of Fund Balance; Sufficient Balance

Curriculum and Assessment Council

Budget Process:

Curriculum Council Determines Priorities for Curriculum Cycle Purchases

Principals Determine Criteria/Prioritization For Instructional/Curriculum Requests at Building Level

Budget Preparation By Principals

Curriculum Requests Presented For Budget

Eaton School District RE-2

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Funding Sources

Public School Finance Act:

The primary source of funding for the Eaton School District RE-2 is controlled by the state under an "equalization" formula that combines state funds with local property tax and specific ownership tax. The current funding formula was established by the Public School Finance Act of 1994. The objective of this act was to improve the funding equity among all school districts in the state according to variables that impact the district's costs. These variables include cost of living, personnel costs, district size, and percentage of the district's students considered to be at-risk. At-risk funding is determined by the number of students participating in the free lunch program. Increased funding for at-risk students is provided to each school district to recognize the increased cost for these students. Total program funding is calculated by multiplying the per pupil funding (base amount plus variables) by the funded pupil count, which is the student population with required adjustments as of the official count day (October 1).

Projected Fiscal Year 2023-2024 Funding Summary:

Funded Pupil Count (FPC)	1,988.0
Total At-Risk Pupils	496.8
Total Program Funding $20,333,552	
	$10,228 / pupil
Assessed Valuation/Mill Levy	$1,449,338,778 / 22.208
Property Tax	$19,741,104 + ($2,700,000 Override) $9,930 / pupil
Specific Ownership Tax	$592,448 $298 / pupil
State Equalization	$0 $0 / pupil
Total Program Funding $20,333,552	
	$10,228 / pupil


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DISTRICT-WIDE OVERVIEW
2023-24 BUDGETS

	GOVERNMENTAL	FUND	DESCRIPTION	RESTRICTED?
1	GENERAL FUND	10	Easily the largest fund, also the broadest in scope	No
2	RISK MANAGEMENT / INSURANCE	18	Property Claims, Property, Liability & Workers Compensation Insurance	Yes
3	COLORADO PRESCHOOL PROGRAM	19	Costs associated with the district's contracted preschool program	Yes
4	TOTAL PROGRAM RESERVE FUND	07	Revenue from a tax levied per statute & may be expended only to offset the reduction in the Budget Stabilization factor	Yes
5	NUTRITION SERVICES	21	School breakfast, and lunch programs	Yes
6	FEDERAL GRANTS	22	Primarily Title grants & Gifted & Talented grant & Local grants	Yes
7	PUPIL ACTIVITY	23	MS & HS Athletic Programs Supported By Participation & Gate Fees	Yes
8	MINERAL LEASE	26	Proceeds of oil & gas royalties; & district technology expenditures	Yes
9	STUDENT ACTIVITY *	29	Proceeds of student activities held by the District in a trustee capacity	Yes
10	BOND REDEMPTION	31	100% to service bonded debt principal & interest payments	Yes
11	BUILDING FUND	41	Capital items. 100% funded w/periodic debt proceeds (7-10+ yrs)	Yes
12	CAPITAL PROJECTS	43	Capital items. 100% funded with GF Transfers & Interest Income	Yes
13	LAND RESERVE	44	100% funded with builders "Payments in Lieu of." Very restricted	Yes
14	INTERFUND TRANSFERS		Monies moved from one fund to another. Typically from General Fund	

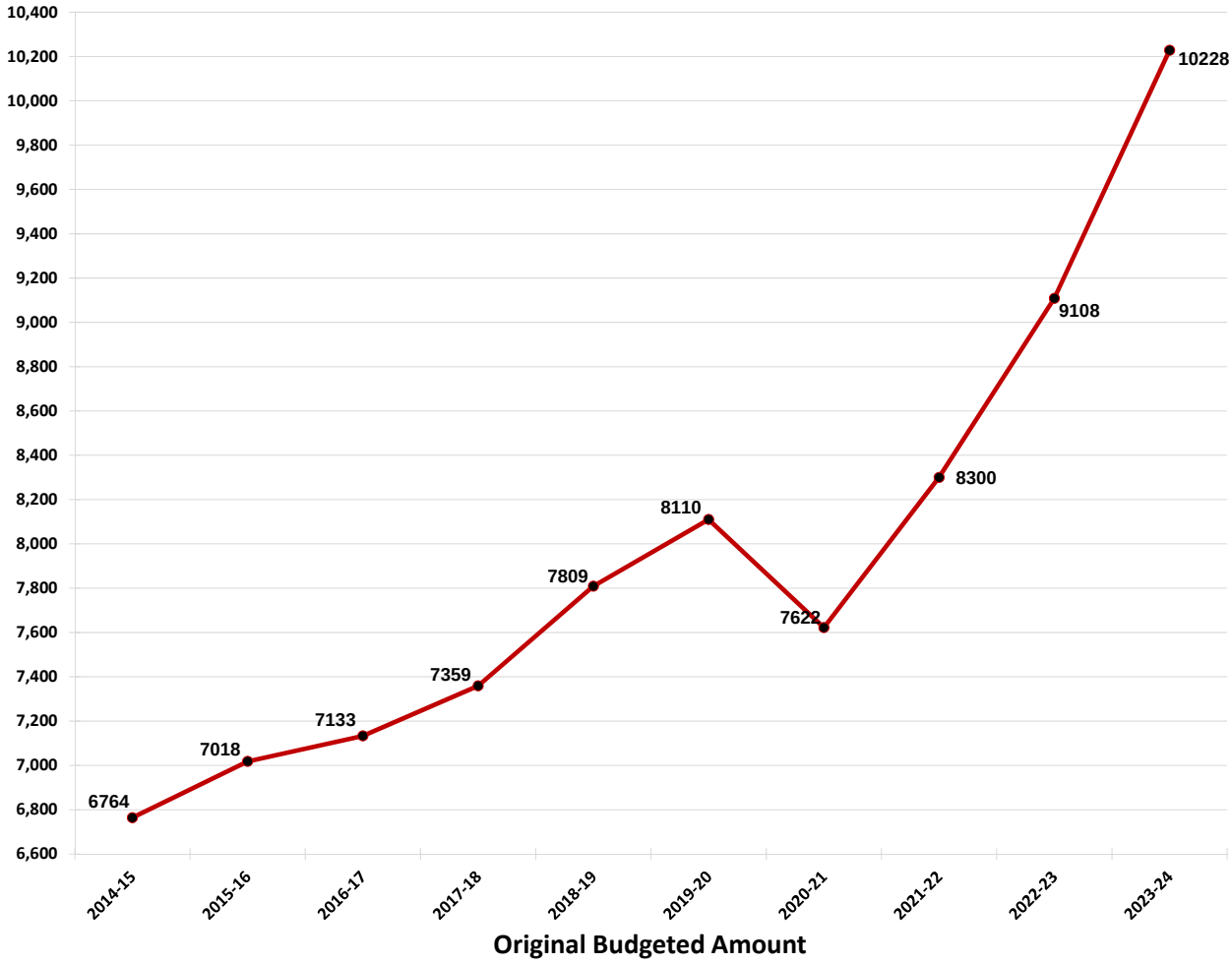
	PROPRIETARY/FIDUCIARY	FUND	DESCRIPTION	RESTRICTED?
15	MEMORIAL TRUST	72	Gifts and scholarships as designated by donor.	Yes

*2023-2024: Colorado PreSchool Program: Fund 19 was disolved with the inception of the Universal PreSchool Program

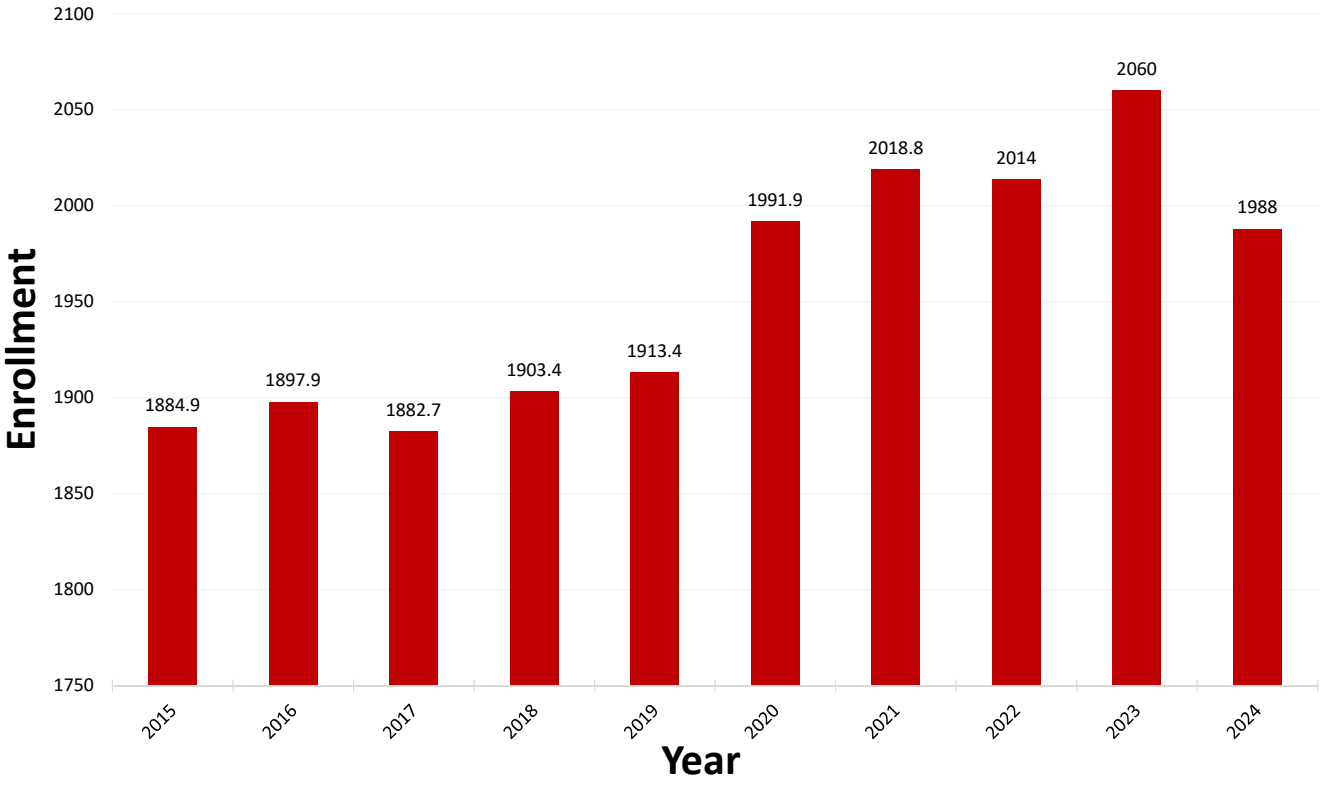
*2019-2020: Student Activity: Fund 29 was previously known as Fund 74.

Total Program Funding

Funded Pupil Count (Oct 1) x Amount Per Pupil = Basic Revenue



Student Enrollment FTE Growth
2015-2024



*PreSchool Funded Pupil Count has been removed from the Colorado Department of Education School Finance Act.


READ


2023 Class 3A Region #4
#2 DOUBLES
2023 Class 3A Region #4
#2 DOUBLES

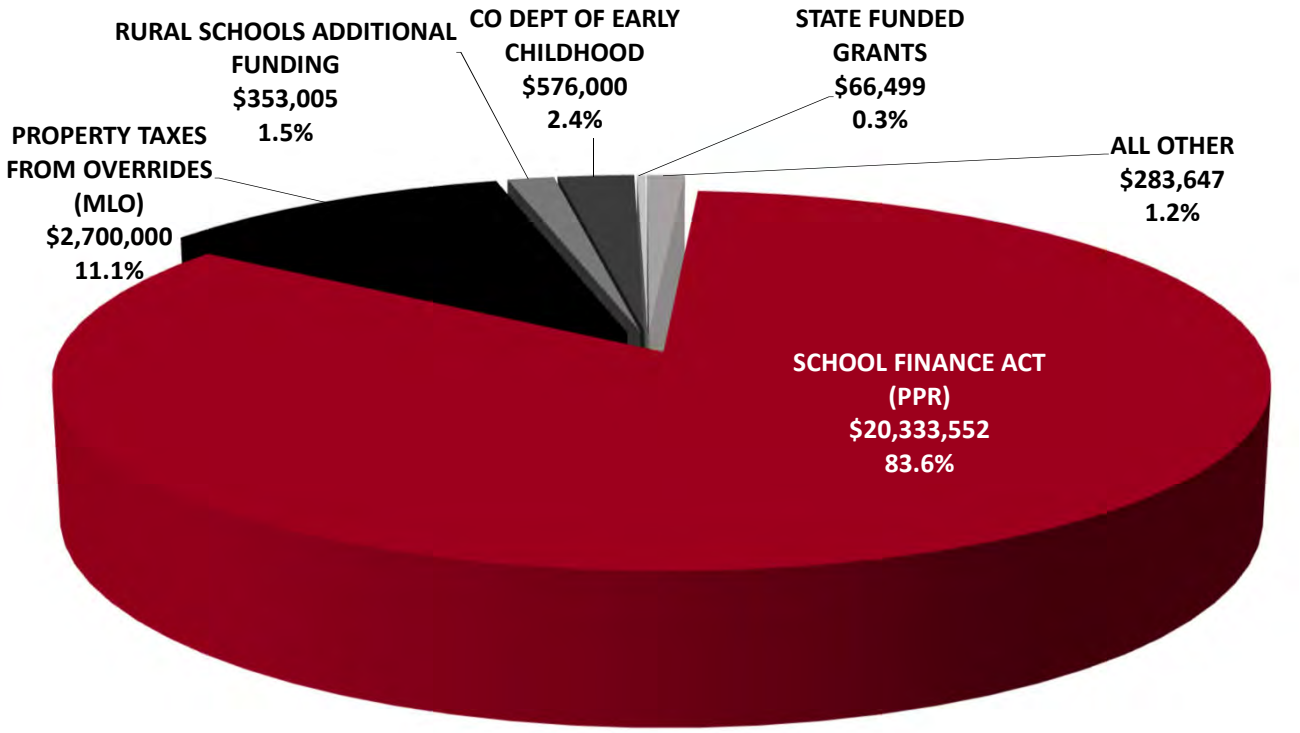

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GENERAL FUND BUDGET
FISCAL 2023-24

1		**FUNDED PUPIL COUNT**	2,060.0		**1,988.00** *		(72.0) *
	PROG		**FY 2022-23**	**PP**	**FY 2023-24**	**PP**	**CHANGE**
2		**BEGINNING FUND BALANCES**					
3	R	TABOR RESERVE AT 3%	622,192		729,492		
4	R	MULTI-YEAR OBLIGATIONS	428,226		513,446		
5	C	COMMITTED FUND BALANCE	1,500,000		1,500,000		
6	A	ASSIGNED FUND BALANCE	2,342,321		3,362,687		
7	U	UNASSIGNED FUND BALANCE	7,884,122		8,846,288		
8		*TOTALS*	12,776,861	6,202	14,951,913	7,521	
9		**REVENUES**					
10	1110	SFA - PROPERTY TAXES	13,372,929		19,741,104		6,368,175
11	1120	SFA - SPECIFIC OWNERSHIP TAXES	1,167,622		592,448		(575,174)
12	3110	SFA - STATE EQUALIZATION	4,222,744		-		(4,222,744)
13		*SCHOOL FINANCE ACT TOTALS*	18,763,295	9,108	20,333,552	10,228	1,570,257
14	1110	PROPERTY TAXES FROM OVERRIDES 2006	1,200,000		1,200,000		-
15	1110	PROPERTY TAXES FROM OVERRIDES 2019	1,500,000		1,500,000		-
16	3120	VOC ED/CTE REIMBURSEMENT	54,615		45,564		(9,051)
17	3130	SPED - CHILDREN W/ DISABILITIES	-		533,093		533,093
18	3139	STATE ELPA FUNDING	27,440		31,639		4,199
19	3150	GIFTED & TALENTED STATE CDE REVENUE	-		28,802		28,802
20	3160	TRANSPORTATION REIMBURSEMENT	125,380		118,404		(6,976)
21	3300	RETURN OF STATE CATEGORICAL	-		(757,502)		(757,502)
22	3230	RURAL SCHOOLS ADDITIONAL FUNDING	353,005		353,005		-
23	3259	READ ACT FUNDING	49,631		66,499		16,868
24	3897	CO DEPARTMENT OF EARLY CHILDHOOD	-		576,000		576,000
25	4010	PERKINGS CTE FEDERAL FUNDING SOURCES	10,450		3,047		(7,403)
26	1972	INDIRECT COST REIMBURSEMENT	10,500		-		(10,500)
27	1500	INVESTMENT EARNINGS	5,510		249,000		243,490
28	1900	*OTHER REVENUE*	33,050		31,600		(1,450)
29	1900	*OTHER REVENUE TOTALS*	3,369,581	1,636	3,979,151	2,002	609,570
30		*REVENUE TOTALS*	22,132,876	10,744	24,312,703	12,230	2,179,827
31		**EXPENDITURES**					
32	<2100	STUDENT INSTRUCTION	12,520,654		14,354,055		1,833,401
33	2100's	STUDENT SUPPORT	1,009,862		1,060,553		50,691
34	2200's	INSTRUCTIONAL STAFF SUPPORT	515,652		557,624		41,972
35	2300's	GENERAL ADMINISTRATION	451,871		498,780		46,909
36	2400's	SCHOOL ADMINISTRATION	1,397,437		1,614,201		216,764
37	2500's	BUSINESS SERVICES	581,497		610,949		29,452
38	2600's	FACILITIES/OPERATIONS	2,770,609		2,787,183		16,574
39	2700's	STUDENT TRANSPORTATION	713,609		761,052		47,443
40	2800+	CENTRAL SUPPORT	637,648		730,536		92,888
41		TRANSFERS TO OTHER FUNDS	1,534,037		1,337,770		(196,267)
42		*EXPENDITURE TOTALS*	22,132,876	10,744	24,312,703	12,230	2,179,827
43		**NET CHANGE**	-	-	-	-	-
44		**ENDING FUND BALANCES**					
45	R	TABOR RESERVE AT 3%	663,986		729,381		
46	R	MULTI-YEAR OBLIGATIONS	428,226		513,446		
47	C	COMMITTED FUND BALANCE	1,500,000		1,500,000		
48	A	ASSIGNED FUND BALANCE	2,342,321		3,362,687		
49	U	UNASSIGNED FUND BALANCE	7,842,328		8,846,399		
50		*TOTALS*	12,776,861	6,202	14,951,913	7,521	

51 ***PreSchool Funded Pupil Count has been removed from the Colorado Department Of Education School Finance Act.**

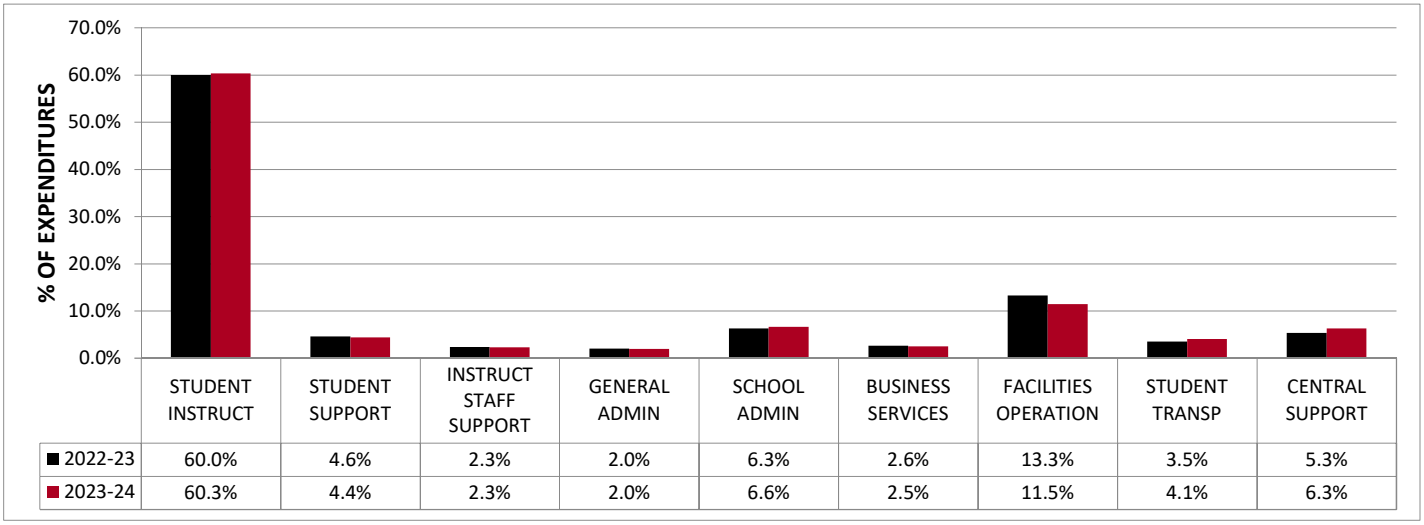
GENERAL FUND REVENUES BUDGET - by CATEGORY



SCHOOL FINANCE ACT (PPR)	$20,333,552	83.6%
PROPERTY TAXES FROM OVERRIDES (MLO)	$2,700,000	11.1%
RURAL SCHOOLS ADDITIONAL FUNDING	$353,005	1.5%
CO DEPT OF EARLY CHILDHOOD	$576,000	2.4%
STATE FUNDED GRANTS	$66,499	0.3%
ALL OTHER	$283,647	1.2%
	$24,312,703	100.0%

FEDERAL SOURCES	3,047	1.1%
STATE ADDITIONAL AT-RISK	-	0.0%
INDIRECT COST REIMBURSEMENT	-	0.0%
INVESTMENT EARNINGS	249,000	87.8%
OTHER (summer tuition, mineral lease, misc.)	31,600	11.1%
	283,647	100.0%

2023-24 GENERAL FUND EXPENDITURES BUDGET
by CDE PROGRAM



	STUDENT INSTRUCT	STUDENT SUPPORT	INSTRUCT STAFF SUPPORT	GENERAL ADMIN	SCHOOL ADMIN	BUSINESS SERVICES	FACILITIES OPERATION	STUDENT TRANSP	CENTRAL SUPPORT
2022-23	60.0%	4.6%	2.3%	2.0%	6.3%	2.6%	13.3%	3.5%	5.3%
2023-24	60.3%	4.4%	2.3%	2.0%	6.6%	2.5%	11.5%	4.1%	6.3%

		FISCAL 2022-23				FISCAL 2023-24			
PROG	CDE PROGRAM DESCRIPTION	TOTALS	TRANSFERS	G.TOTALS	%	TOTALS	TRANSFERS	G.TOTALS	%
<2100	STUDENT INSTRUCTION	12,520,654	755,088	**13,275,742**	60%	14,354,055	312,000	**14,666,055**	60%
2100	STUDENT SUPPORT	1,009,862	-	**1,009,862**	5%	1,060,553	-	**1,060,553**	4%
2200	INSTRUCTIONAL STAFF SUPPORT	515,652	-	**515,652**	2%	557,624	-	**557,624**	2%
2300	GENERAL ADMINISTRATION	451,871	-	**451,871**	2%	498,780	-	**498,780**	2%
2400	SCHOOL ADMINISTRATION	1,397,437	-	**1,397,437**	6%	1,614,201	-	**1,614,201**	7%
2500	BUSINESS SERVICES	581,497	-	**581,497**	3%	610,949	-	**610,949**	3%
2600	FACILITIES/OPERATIONS	2,770,609	170,000	**2,940,609**	13%	2,787,183	-	**2,787,183**	11%
2700	STUDENT TRANSPORTATION	713,609	65,000	**778,609**	4%	761,052	228,000	**989,052**	4%
2800+	CENTRAL SUPPORT	637,648	543,949	**1,181,597**	5%	730,536	797,770	**1,528,306**	6%
	TOTALS BY CDE PROGRAM	20,598,839	1,534,037	**22,132,876**	100%	22,974,933	1,337,770	**24,312,703**	100%

NOTES REGARDING TRANSFERS TO OTHER FUNDS

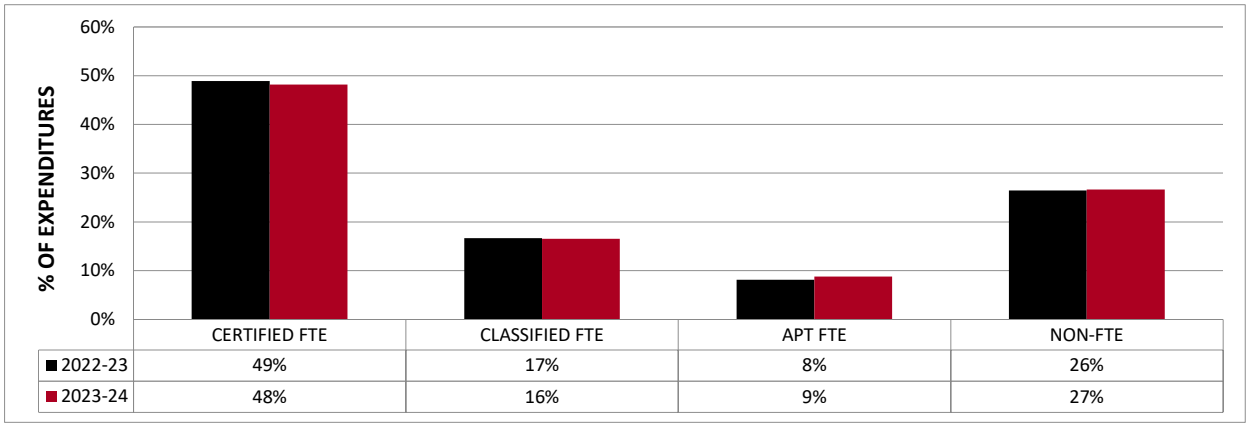
FUND 18 - RISK MANAGEMENT FUND: Most significant are Property & Liability, Workman's Compensation.

FUND 19 - COLORADO PRESCHOOL PROGRAM (CPP): Spending of Per Pupil Revenues for qualified students of this early childhood program.

FUND 21 - FOOD SERVICE: Assist with the operations and capital purchases for the program.

FUND 43 - CAPITAL RESERVE: Capital equipment needs in Athletics/Activities (<2100), Technology (2200), Facilities Maintenance (2600), School Buses (2700)

2023-24 GENERAL FUND EXPENDITURES BUDGET
by CATEGORY



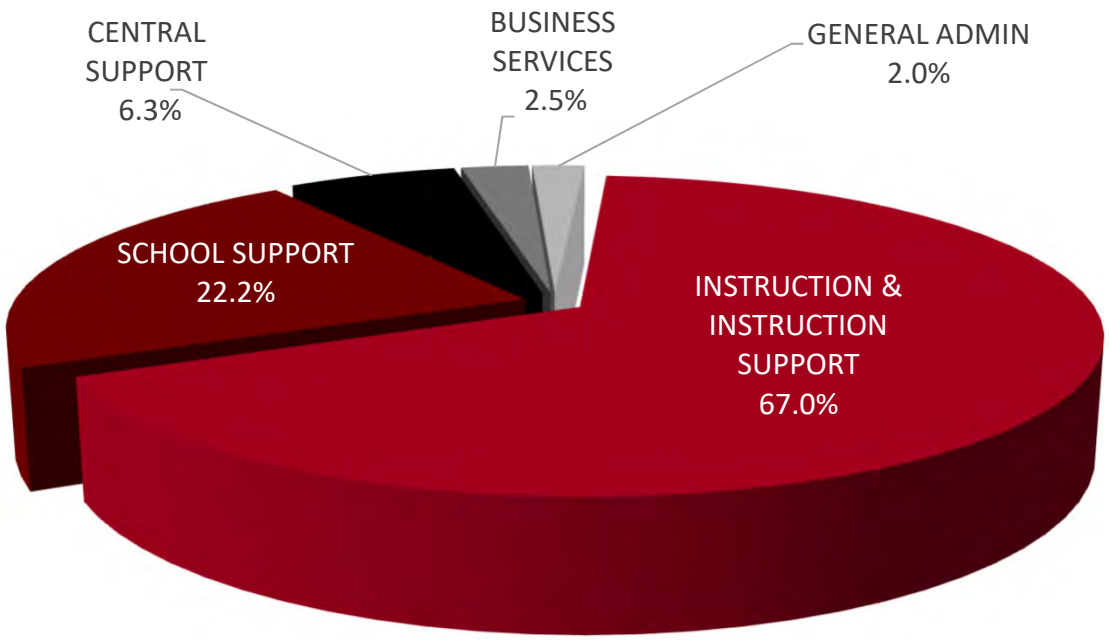
	FISCAL 2022-23				FISCAL 2023-24			
DESCRIPTION	**TOTALS**	**TRANSFERS**	**G.TOTALS**	%	**TOTALS**	**TRANSFERS**	**G.TOTALS**	%
CERTIFIED FTE	10,809,945	-	**10,809,945**	49%	11,710,252	-	**11,710,252**	48%
CLASSIFIED FTE	3,679,005	-	**3,679,005**	17%	4,005,734	-	**4,005,734**	16%
APT FTE	1,795,074	-	**1,795,074**	8%	2,132,249	-	**2,132,249**	9%
NON-FTE	4,314,815	1,534,037	**5,848,852**	26%	5,126,698	1,337,770	**6,464,468**	27%
TOTALS	20,598,839	1,534,037	**22,132,876**	100%	22,974,933	1,337,770	**24,312,703**	100%

FTE costs shown are only for expenditures made directly from the General Fund (10,18,19) and not for monies transferred and then expended from that fund as FTE.

2023-24 GENERAL FUND EXPENDITURES BUDGET
by CDE PROGRAM
by CATEGORY

		FISCAL 2022-23			FISCAL 2023-24		
PROG	DESCRIPTION	TOTALS	TRANSFERS	G.TOTALS	TOTALS	TRANSFERS	G.TOTALS
<2100	CERTIFIED	10,033,827	-	**10,033,827**	10,888,119	-	**10,888,119**
<2100	CLASSIFIED	1,087,960	-	**1,087,960**	1,198,885	-	**1,198,885**
<2100	APT	-	-	**-**	-	-	**-**
<2100	NON-FTE	1,398,867	755,088	**2,153,955**	2,267,051	312,000	**2,579,051**
<2100	**STUDENT INSTRUCTION**	12,520,654	755,088	**13,275,742**	14,354,055	312,000	**14,666,055**
2100's	CERTIFIED	693,592	-	**693,592**	719,744	-	**719,744**
2100's	CLASSIFIED	191,841	-	**191,841**	215,789	-	**215,789**
2100's	APT	-	-	**-**	-	-	**-**
2100's	NON-FTE	124,429	-	**124,429**	125,020	-	**125,020**
2100's	**STUDENT SUPPORT**	1,009,862	-	**1,009,862**	1,060,553	-	**1,060,553**
2200's	CERTIFIED	82,526	-	**82,526**	102,389	-	**102,389**
2200's	CLASSIFIED	107,130	-	**107,130**	106,062	-	**106,062**
2200's	APT	232,545	-	**232,545**	262,623	-	**262,623**
2200's	NON-FTE	93,451	-	**93,451**	86,550	-	**86,550**
2200's	**INSTRUCTIONAL STAFF SUPPORT**	515,652	-	**515,652**	557,624	-	**557,624**
2300's	CERTIFIED	-	-	**-**	-	-	**-**
2300's	CLASSIFIED	57,521	-	**57,521**	77,007	-	**77,007**
2300's	APT	227,750	-	**227,750**	256,723	-	**256,723**
2300's	NON-FTE	166,600	-	**166,600**	165,050	-	**165,050**
2300's	**GENERAL ADMINISTRATION**	451,871	-	**451,871**	498,780	-	**498,780**
2400's	CERTIFIED	-	-	**-**	-	-	**-**
2400's	CLASSIFIED	375,474	-	**375,474**	385,087	-	**385,087**
2400's	APT	957,244	-	**957,244**	1,173,920	-	**1,173,920**
2400's	NON-FTE	64,719	-	**64,719**	55,194	-	**55,194**
2400's	**SCHOOL ADMINISTRATION**	1,397,437	-	**1,397,437**	1,614,201	-	**1,614,201**
2500's	CERTIFIED	-	-	**-**	-	-	**-**
2500's	CLASSIFIED	278,115	-	**278,115**	279,279	-	**279,279**
2500's	APT	184,032	-	**184,032**	208,570	-	**208,570**
2500's	NON-FTE	119,350	-	**119,350**	123,100	-	**123,100**
2500's	**BUSINESS SERVICES**	581,497	-	**581,497**	610,949	-	**610,949**
2600's	CERTIFIED	-	-	**-**	-	-	**-**
2600's	CLASSIFIED	488,063	-	**488,063**	529,969	-	**529,969**
2600's	APT	119,967	-	**119,967**	143,231	-	**143,231**
2600's	NON-FTE	2,162,579	170,000	**2,332,579**	2,113,983	-	**2,113,983**
2600's	**OPERATIONS/FACILITIES**	2,770,609	170,000	**2,940,609**	2,787,183	-	**2,787,183**
2700's	CERTIFIED	-	-	**-**	-	-	**-**
2700's	CLASSIFIED	456,303	-	**456,303**	483,120	-	**483,120**
2700's	APT	73,536	-	**73,536**	87,182	-	**87,182**
2700's	NON-FTE	183,770	65,000	**248,770**	190,750	228,000	**418,750**
2700's	**STUDENT TRANSPORTATION**	713,609	65,000	**778,609**	761,052	228,000	**989,052**
2800's +	CERTIFIED	-	-	**-**	-	-	**-**
2800's +	CLASSIFIED	636,598	-	**636,598**	730,536	-	**730,536**
2800's +	APT	-	-	**-**	-	-	**-**
2800's +	NON-FTE	1,050	543,949	**544,999**	-	797,770	**797,770**
2800's +	**CENTRAL SUPPORT**	637,648	543,949	**1,181,597**	730,536	797,770	**1,528,306**

GENERAL FUND EXPENDITURES BUDGET -by CDE PROGRAM



PROGRAMS ASSOCIATED WITH EACH CATEGORY

Instruction & Instruction Support
<2100, 2100, 2200
School Support
2400, 2600, 2700
General Administration
2300
Business Services
2500
Central Support
2800+

89.2% funding directly impacts our students

DISTRICT-WIDE OVERVIEW
2023-24 BUDGETS

FUND	DESCRIPTION	BEGINNING BALANCE	REVENUES	TRANSFER IN	TRANSFER OUT	EXPENDITURES	ENDING BALANCE	NET CHANGE
			PLUS	*PLUS*	*MINUS*	*MINUS*		
10	GENERAL FUND	14,951,913	24,312,703	-	1,337,770	22,974,933	14,951,913	-
18	RISK MANAGEMENT / INSURANCE	374,722	870,800	762,770	-	1,633,570	374,722	-
19	COLORADO PRESCHOOL PROGRAM	-	-	-	-	-	-	-
07	TOTAL PROGRAM RESERVE FUND	692,131	693,591	-	-	693,591	692,131	-
21	NUTRITION SERVICES	377,663	1,135,625	35,000	-	1,270,625	277,663	(100,000)
22	FEDERAL GRANTS	-	732,122	-	-	732,122	-	-
23	PUPIL ACTIVITY	35,310	136,300	-	-	141,775	29,835	(5,475)
26	MINERAL LEASE	1,054,970	50,260	-	-	109,500	995,730	(59,240)
29	STUDENT ACTIVITIES	403,209	386,560	-	-	386,560	403,209	-
31	BOND REDEMPTION	8,387,381	9,205,895	-	-	9,137,395	8,455,881	68,500
41	BUILDING FUND	11,263,980	106,655	-	-	11,370,635	-	(11,263,980)
43	CAPITAL PROJECTS	8,043,686	12,000	540,000	-	2,866,000	5,729,686	(2,314,000)
44	LAND RESERVE	995,711	21,928	-	-	600,000	417,639	(578,072)
72	MEMORIAL TRUST	452,829	702	-	-	2,000	451,531	(1,298)
	TOTALS - DISTRICT-WIDE	47,033,505	37,665,141	1,337,770	1,337,770	51,918,706	32,779,940	(14,253,565)

2023-24 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
10	9321	6721	RESTRICTED: TABOR EMERGENCY RESERVE	(729,492)	-	(622,192)	-	(555,482)	-
10	9322	6722	RESTRICTED: DESIGNATED MULTI YR CONTRACTS	(513,446)	-	(428,226)	-	(428,255)	-
10	9900	6750	COMMITTED TO CAPITAL IMPROVEMENTS	(1,500,000)	-	(1,500,000)	-	(1,500,000)	-
10	9900	6760	ASSIGNED: FUND BALANCE	(3,362,687)	-	(2,342,321)	-	(2,500,000)	-
10	9900	6770	UNASSIGNED FUND BALANCE	(8,846,288)	-	(7,884,122)	-	(3,036,957)	-
			BEGINNING FUND BALANCE	**(14,951,913)**	**-**	**(12,776,861)**	**-**	**(8,020,694)**	**-**
10	0000	1110	PROPERTY TAX - SFA	(19,741,104)	-	(13,372,929)	-	(14,788,100)	-
10	0000	1110	PROPERTY TAX MIL LEVY OVERRIDE	(1,200,000)	-	(1,200,000)	-	(1,200,000)	-
10	0000	1110	PROPERTY TAX MIL LEVY OVERRIDE	(1,500,000)	-	(1,500,000)	-	(1,500,000)	-
10	0000	1120	SPECIFIC OWNERSHIP TAX - SFA	(592,448)	-	(1,167,622)	-	(492,434)	-
10	0000	1311	TUITION SUMMER SCHOOL	-	-	-	-	(5,000)	-
10	0000	1510	INTEREST ON INVESTMENTS	(249,000)	-	(5,510)	-	(38,020)	-
10	0000	1910	REVENUE FROM RENTAL	(7,350)	-	(2,100)	-	(2,100)	-
10	0000	1972	INDIRECT COST REVENUE	-	-	(10,500)	-	(9,400)	-
10	0000	1990	MISCELLANEOUS REVENUE	(24,250)	-	(22,450)	-	(21,280)	-
			Total Local Sources	(23,314,152)	-	(17,281,111)	-	(18,056,334)	-
10	0000	2010	MINERAL LEASES REVENUE	-	-	(8,500)	-	(8,500)	-
			Total Intermediate Sources	-	-	(8,500)	-	(8,500)	-
10	0000	3110	STATE EQUALIZATION - SFA	-	-	(4,222,744)	-	(1,435,666)	-
10	0000	3010	VOC ED - CAREER TECHNICAL EDUCATON	(45,564)	-	(54,615)	-	(81,425)	-
10	0000	3010	RETURN OF STATE CATEGORICAL - VOC ED - CAREER TECHNICAL ED	45,564	-	-	-	-	-
10	0000	3000	SPECIAL EDUCATION - CHILDREN W/ DISABILITIES	(533,093)	-	-	-	-	-
10	0000	3000	RETURN OF STATE CATEGORICAL - SPECIAL EDUCATION	533,093	-	-	-	-	-
10	0000	3000	STATE REVENUE - CDE ELPA PROFESSIONAL DEVELOPMENT	-	-	-	-	(23,665)	-
10	0000	3000	STATE REVENUE - CDE ELPA	(31,639)	-	(27,440)	-	(21,125)	-
10	0000	3000	RETURN OF STATE CATEGORICAL - CDE ELPA	31,639	-	-	-	-	-
10	0000	3000	GIFTED & TALENTED STATE CDE REVENUE	(28,802)	-	-	-	-	-
10	0000	3000	RETURN OF STATE CATEGORICAL - GIFTED & TALENTED	28,802	-	-	-	-	-
10	0000	3000	TRANSPORTATION REIMBURSEMENT	(118,404)	-	(125,380)	-	(90,375)	-
10	0000	3000	RETURN OF STATE CATEGORICAL - TRANSPORTATION	118,404	-	-	-	-	-
10	0000	3000	READ ACT GRANT	(66,499)	-	(49,631)	-	(35,830)	-
10	0000	3000	RURAL SCHOOLS ADDITIONAL FUNDING	(353,005)	-	(353,005)	-	(286,120)	-
10	0000	3000	CDE - ADDITIONAL AT-RISK FUNDING	-	-	-	-	(6,275)	-
10	0000	3010	COLORADO DEPARTMENT OF EARLY CHILDHOOD	(576,000)	-	-	-	-	-
			Total State Sources	(995,504)	-	(4,832,815)	-	(1,980,481)	-
10	0000	4010	PERKINS - FEDERAL SOURCES	(3,047)	-	(10,450)	-	(10,450)	-
			Total Federal Sources	(3,047)	-	(10,450)	-	(10,450)	-
			TOTAL REVENUES	**(24,312,703)**		**(22,132,876)**		**(20,055,765)**	
10	0010	0110	EE TEACHER SALARY	1,307,203	22.96	1,200,419	23.30	1,078,993	22.50
10	0010	0110	EE TEACHER SALARY	43,093	0.50	38,682	-	36,840	-
10	0010	0110	EE ELL PARA	3,142	0.35	8,945	-	8,519	0.50
10	0010	0110	EE CLASS PARA SALARY	62,235	2.97	53,260	3.02	75,795	4.09
10	0010	0120	EE SUB TEACHER SALARY	42,499	-	33,775	-	27,500	-
10	0010	0200	EE TEACHER BENEFIT	495,637	-	470,519	-	429,844	-
10	0010	0200	EE TEACHER BENEFIT	14,136	-	13,625	-	12,335	-
10	0010	0200	EE SUB TEACHER BENEFIT	8,970	-	18,185	-	6,284	-
10	0010	0200	ELL PARA BENEFIT	718	-	2,045	-	1,947	-
10	0010	0200	EE CLASS PARA BENEFIT	31,376	-	20,591	-	34,162	-
10	0010	0580	EE TRAVEL/REG/ENTRANCE	2,300	-	3,750	-	-	-
10	0010	0600	EE GENERAL MAT/SUPPLIES	26,813	-	23,650	-	25,000	-
10	0010	0300	EE GENERAL P/S PROF/TECH	-	-	3,300	-	2,900	-
10	0010	0600	EE GENERAL MAT/SUPPLIES	1,000	-	-	-	-	-
10	0010	0600	CLD formerly ELL CONSUMABLES	-	-	6,000	-	-	-
10	0010	0640	CLD formerly ELL TEXT BOOKS	-	-	24,000	-	-	-
			Total General Elementary Education - Eaton Elementary	2,039,122	26.78	1,920,746	26.32	1,740,119	27.09

2023-24 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
10	0200	0600	EE ART MAT/SUPPLIES	1,000	-	1,000	-	1,000	-
			Total Art Education - Eaton Elementary	1,000	-	1,000	-	1,000	-
10	0500	0300	EE L/A PROF SERVICES	3,200	-	-	-	-	-
10	0500	0600	EE L/A MAT/SUPPLIES	5,100	-	4,800	-	7,100	-
10	0500	0640	EE L/A TEXTBOOKS	-	-	-	-	6,000	-
10	0500	0600	EE L/A MAT/SUPPLIES	1,100	-	2,650	-	4,200	-
10	0500	0640	EE L/A TEXTBOOKS	-	-	-	-	73,600	-
			Total Language Arts Education - Eaton Elementary	9,400	-	7,450	-	90,900	-
10	0800	0600	EE P.E. MAT/SUPPLIES	1,000	-	1,000	-	1,100	-
			Total Physical Curriculum Education - Eaton Elementary	1,000	-	1,000	-	1,100	-
10	1100	0600	EE MATH MAT/SUPPLIES	2,550	-	2,600	-	2,650	-
10	1100	0640	EE MATH TEXTBOOKS	5,250	-	5,500	-	10,000	-
			Total Mathematics Education - Eaton Elementary	7,800	-	8,100	-	12,650	-
10	1200	0600	EE MUSIC MAT/SUPPLIES	1,000	-	1,000	-	1,000	-
10	1200	0640	EE MUSIC TEXTBOOKS	13,801	-	-	-	-	-
			Total Music Education - Eaton Elementary	14,801	-	1,000	-	1,000	-
10	1300	0600	EE SCIENCE MAT/SUPPLIES	3,000	-	3,000	-	3,600	-
			Total Natural Science Education - Eaton Elementary	3,000	-	3,000	-	3,600	-
10	1500	0600	EE SOC ST MAT/SUPPLIES	2,400	-	2,400	-	2,500	-
10	1500	0600	EE SOC ST MAT/SUPPLIES	6,500	-	10,000	-	-	-
10	1500	0640	EE SOC ST TEXTBOOKS	-	-	54,360	-	-	-
			Total Social Studies Education - Eaton Elementary	8,900	-	66,760	-	2,500	-
10	1600	0640	EE TECH TEXTBOOKS	6,901	-	-	-	-	-
10	1610	0600	EE TECH MAT/SUPPLIES	3,075	-	3,050	-	3,300	-
			Total Technical Education/Computer Technology - Eaton Elem	9,976	-	3,050	-	3,300	-
10	1700	0110	EE SPED TEACHER SALARY	59,687	1.00	51,512	1.00	49,258	1.00
10	1700	0110	EE SPED PARA SALARY	67,418	2.88	59,825	2.88	54,354	2.78
10	1700	0120	EE SPED BENEFITS	302	-	240	-	-	-
10	1700	0120	EE SPED SUB TEACHER SALAR	1,208	-	960	-	-	-
10	1700	0120	EE SPED SUB PARA SALARY	1,359	-	1,080	-	-	-
10	1700	0200	EE SPED TEACHER BENEFIT	22,216	-	20,192	-	19,677	-
10	1700	0200	EE SPED PARA BENEFIT	15,405	-	13,670	-	12,420	-
10	1700	0600	EE SPED MAT/SUPPLIES	3,200	-	2,946	-	3,200	-
			Total Special Education - Eaton Elementary	170,795	3.88	150,425	3.88	138,909	3.78
10	1900	0150	EE ACTIVITY SALARY	2,000	-	1,270	-	1,200	-
10	1900	0200	EE ACTIVITY BENEFIT	290	-	290	-	274	-
			Total Cocurricular Activities - Eaton Elementary	2,290	-	1,560	-	1,474	-
			Total Instruction - Eaton Elementary	2,268,084	30.66	2,164,091	30.20	1,996,552	30.87
10	2120	0110	EE COUNSELING SALARY	47,750	0.80	41,210	0.80	45,272	0.80
10	2120	0200	EE COUNSELING BENEFIT	17,772	-	16,154	-	17,082	-
10	2120	0600	EE COUNSEL MAT/SUPPLIES	1,000	-	1,025	-	1,606	-
			Total Supporting Services Students - Eaton Elementary	66,522	0.80	58,389	0.80	63,960	0.80
10	2220	0110	EE LIB PARA SALARY	14,649	0.72	15,840	0.88	25,390	0.88
10	2220	0200	EE LIB PARA BENEFITS	3,347	-	12,041	-	14,223	-
10	2220	0600	EE LIBR/MEDIA MAT/SUPPLIE	4,500	-	4,500	-	4,950	-
			Total Instructional Staff - Eaton Elementary	22,496	0.72	32,381	0.88	44,563	0.88

2023-24 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
10	2400	0110	EE PRINCIPAL SALARY	111,243	1.00	97,680	1.00	92,782	1.00
10	2400	0110	EE ASSISTANT PRINCIPAL SALARY	78,147	1.00	34,310	0.50	32,504	0.50
10	2400	0110	EE ADMINISTRATIVE ASSISTANT SALARY	41,984	1.00	40,676	1.00	37,346	1.00
10	2400	0120	EE SUB ADMINISTRATIVE ASSISTANT SALARY	453	-	360	-	500	-
10	2400	0200	EE PRINCIPAL BENEFIT	33,997	-	30,742	-	29,622	-
10	2400	0200	EE PRINCIPAL BENEFIT	26,434	-	12,051	-	11,500	-
10	2400	0200	EE ADMINISTRATIVE ASSISTANT BENEFIT	18,171	-	17,716	-	16,955	-
10	2400	0580	EE SCH ADMIN TRAVEL/REG	650	-	1,125	-	400	-
10	2400	0600	EE SCH ADMIN MAT/SUPPLIES	8,384	-	7,646	-	7,611	-
			Total School Administration - Eaton Elementary	319,463	3.00	242,306	2.50	229,220	2.50
			Total Eaton Elementary	**2,676,565**	**35.18**	**2,497,167**	**34.38**	**2,334,295**	**35.05**
10	0010	0110	GE TEACHER SALARY	405,273	7.60	367,000	7.40	360,192	7.20
10	0010	0110	GE ESL PARA SALARY	19,652	0.94	17,540	0.94	16,185	0.94
10	0010	0110	GE CLASS PARA SALARY	11,005	0.56	19,472	0.94	29,592	0.69
10	0010	0120	GE SUB TEACHER SALARY	12,835	-	10,200	-	13,000	-
10	0010	0200	GE TEACHER BENEFITS	154,363	-	143,953	-	137,852	-
10	0010	0200	GE SUB TEACHER BENEFIT	1,550	-	3,120	-	2,971	-
10	0010	0200	GE ESL PARA BENEFIT	13,068	-	12,430	-	12,120	-
10	0010	0200	GE CLASS PARA BENEFIT	7,318	-	12,871	-	15,183	-
10	0010	0300	GE GENERAL P/S PROF/TECH	2,300	-	2,300	-	2,300	-
10	0010	0580	GE TRAVEL/REG/ENTRANCE	1,500	-	1,500	-	1,500	-
10	0010	0600	GE GENERAL MAT/SUPPLIES	10,405	-	9,680	-	9,630	-
10	0010	0600	CLD formerly ELL CONSUMABLES	-	-	1,875	-	-	-
10	0010	0640	CLD formerly ELL TEXT BOOKS	-	-	7,500	-	-	-
10	0010	0600	GE GENERAL MAT/SUPPLIES	300	-	300	-	200	-
			Total General Elementary Education - Galeton Elementary	639,569	9.10	609,741	9.28	600,725	8.83
10	0200	0600	GE ART MAT/SUPPLIES	300	-	300	-	300	-
			Total Art Education - Galeton Elementary	300	-	300	-	300	-
10	0500	0600	GE L/A MAT/SUPPLIES	300	-	300	-	300	-
10	0500	0640	GE L/A TEXTBOOKS	1,000	-	1,000	-	1,000	-
10	0500	0640	GE L/A TEXTBOOKS	-	-	-	-	24,875	-
			Total Language Arts Education - Galeton Elementary	1,300	-	1,300	-	26,175	-
10	0800	0600	GE P.E. MAT/SUPPLIES	400	-	200	-	300	-
			Total Physical Curriculum Education - Galeton Elementary	400	-	200	-	300	-
10	1100	0600	GE MATH MAT/SUPPLIES	500	-	500	-	500	-
10	1100	0640	GE MATH TEXTBOOKS	500	-	500	-	500	-
			Total Mathematics Education - Galeton Elementary	1,000	-	1,000	-	1,000	-
10	1200	0600	GE MUSIC MAT/SUPPLIES	400	-	350	-	300	-
10	1200	0640	GE MUSIC TEXTBOOKS	3,953	-	-	-	-	-
			Total Music Education - Galeton Elementary	4,353	-	350	-	300	-
10	1300	0600	GE SCIENCE MAT/SUPPLIES	500	-	300	-	300	-
10	1300	0640	GE SCIENCE TEXTBOOKS	1,600	-	1,800	-	1,800	-
			Total Natural Science Education - Galeton Elementary	2,100	-	2,100	-	2,100	-
10	1500	0600	GE SOC ST MAT/SUPPLIES	300	-	300	-	300	-
10	1500	0640	GE SOC ST TEXTBOOKS	500	-	400	-	500	-
10	1500	0600	GE SOC ST MAT/SUPPLIES	-	-	3,125	-	-	-
10	1500	0640	GE SOC ST TEXTBOOKS	-	-	16,988	-	-	-
			Total Social Studies Education - Galeton Elementary	800	-	20,813	-	800	-
10	1600	0600	GE TECH TEXTBOOKS	1,976	-	-	-	-	-
			Total Technical Education/Computer Tech - Galeton Elem	1,976	-	-	-	-	-

2023-24 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
10	1700	0110	GE SPED TEACHER SALARY	60,710	1.00	39,514	1.00	49,258	1.00
10	1700	0110	GE SPED PARA SALARY	33,040	1.52	32,818	1.62	18,885	0.94
10	1700	0120	GE SPED SUB TEACHER SALAR	2,114	-	1,680	-	-	-
10	1700	0120	GE SPED SUB PARA SALARY	604	-	480	-	-	-
10	1700	0200	GE SPED TEACHER BENEFIT	22,450	-	17,451	-	19,677	-
10	1700	0200	GE SPED PARA BENEFIT	16,127	-	24,342	-	12,737	-
10	1700	0600	GE SPED MAT/SUPPLIES	300	-	300	-	200	-
			Total Special Education - Galeton Elementary	135,345	2.52	116,585	2.62	100,757	1.94
			Total Instruction - Galeton Elementary	787,143	11.62	752,389	11.90	732,457	10.77
10	2120	0110	GE COUNSELING SALARY	24,824	0.40	21,438	0.40	20,053	0.40
10	2120	0200	GE COUNSELING BENEFIT	9,104	-	8,268	-	7,951	-
10	2120	0600	GE COUNSEL MAT/SUPPLIES	200	-	200	-	200	-
			Total Supporting Services - Students	34,128	0.40	29,906	0.40	28,204	0.40
10	2220	0110	GE LIBRARY PARA SALARY	7,861	0.38	13,448	0.72	12,409	0.72
10	2220	0200	GE LIBRARY PARA BENEFITS	5,056	-	3,073	-	2,835	-
10	2220	0600	GE LIBR/MEDIA MAT/SUPPLIE	500	-	500	-	500	-
			Total Instructional Staff	13,417	0.38	17,021	0.72	15,744	0.72
10	2400	0110	GE PRINCIPAL SALARY	97,141	1.00	85,298	1.00	81,101	1.00
10	2400	0110	GE ADMINISTRATIVE ASSISTANT SALARY	27,612	1.00	24,391	1.00	24,270	1.00
10	2400	0120	GE SUB ADMINISTRATIVE ASSISTANT SALARY	604	-	480	-	1,000	-
10	2400	0200	GE PRINCIPAL BENEFIT	30,774	-	27,912	-	26,679	-
10	2400	0200	GE ADMINISTRATIVE ASSISTANT BENEFIT	14,887	-	13,995	-	13,968	-
10	2400	0300	GE SCH ADMIN P/S PROF/TEC	450	-	450	-	450	-
10	2400	0580	GE SCH ADMIN TRAVEL/REG	700	-	700	-	700	-
10	2400	0600	GE SCH ADMIN MAT/SUPPLIES	2,045	-	1,942	-	1,888	-
10	2400	0810	GE SCH ADMIN DUES & FEES	325	-	325	-	325	-
			Total School Administration	174,538	2.00	155,493	2.00	150,381	2.00
			Total Galeton School	**1,009,226**	**14.40**	**954,809**	**15.02**	**926,786**	**13.89**
10	0010	0110	BEE TEACHER SALARY	1,359,269	21.80	1,193,391	21.09	1,052,405	21.00
10	0010	0110	BEE ELL TEACHER SALARY	43,093	0.50	37,840	0.50	36,829	0.50
10	0010	0110	BEE ELL PARA SALARY	3,142	0.35	-	-	-	-
10	0010	0110	BEE PARA SALARY	37,635	1.72	85,583	3.86	45,453	2.19
10	0010	0120	BEE SUB TEACHER SALARY	19,327	-	15,360	-	20,000	-
10	0010	0200	BEE TEACHER BENEFIT	497,588	-	450,060	-	415,468	-
10	0010	0200	BEE ELL TEACHER BENEFIT	14,136	-	12,857	-	12,626	-
10	0010	0200	BEE SUB TEACHER BENEFIT	6,055	-	10,905	-	4,570	-
10	0010	0200	BEE ELL PARA BENEFIT	718	-	-	-	-	-
10	0010	0200	BEE PARA BENEFIT	18,249	-	27,977	-	10,386	-
10	0010	0580	BEE TRAVEL/REG/ENTRANCE	3,720	-	3,720	-	3,720	-
10	0010	0600	BEE INST SUPPLIES	31,787	-	34,051	-	26,081	-
10	0010	0600	ELL INSTR SUPPLIES	500		500		500	
10	0010	0600	CLD formerly ELL CONSUMABLES	-	-	6,000	-	-	-
10	0010	0640	CLD formerly ELL TEXT BOOKS	-	-	24,000	-	-	-
			Total General Elementary Education - BEES	2,035,219	24.37	1,902,244	25.45	1,628,038	23.69
10	0200	0600	BEE ART MAT/SUPPLIES	1,000	-	1,000	-	1,000	-
			Total Art Education - BEES	1,000	-	1,000	-	1,000	-
10	0500	0600	BEE LA MAT/SUPPLIES	5,100	-	5,100	-	5,160	-
10	0500	0640	BEE LA TEXTS	-	-	-	-	79,600	-
			Total Language Arts Education - BEES	5,100	-	5,100	-	84,760	-
10	0800	0600	BEE P.E. MAT/SUPPLIES	2,800	-	2,800	-	2,800	-
			Total Physical Curriculum Education - BEES	2,800	-	2,800	-	2,800	-

2023-24 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
10	1100	0600	BEE MATH MAT/SUPPLIES	2,400	-	2,400	-	2,100	-
			Total Mathematics Education - BEES	2,400	-	2,400	-	2,100	-
10	1200	0600	BEE MUSIC MAT/SUPPLIES	900	-	900	-	900	-
10	1200	0640	BEE MUSIC TEXTBOOKS	12,246	-	-	-	-	-
			Total Music Education - BEES	13,146	-	900	-	900	-
10	1300	0600	BEE SCI MAT/SUPPLIES	2,400	-	2,400	-	2,100	-
			Total Natural Science Education - BEES	2,400	-	2,400	-	2,100	-
10	1500	0600	BEE SOC ST MAT/SUPPLIES	2,400	-	2,400	-	2,100	-
10	1500	0600	BEE SOC ST MAT/SUPPLIES	-	-	10,000	-	-	-
10	1500	0640	BEE SOC STUDIES TEXTS	-	-	54,360	-	-	-
			Total Social Studies Education - BEES	2,400	-	66,760	-	2,100	-
10	1600	0640	BEE TECH TEXTBOOKS	6,123	-	750	-	750	-
10	1610	0600	BEE TECH MAT/SUPPLIES	750	-	750	-	750	-
			Total Technical Education/Computer Tech - BEES	6,873	-	1,500.00	-	1,500.00	-
10	1700	0110	BEE SPED TEACHER SALARY	120,494	2.00	103,775	2.00	111,799	2.00
10	1700	0110	BEE SPED PARA SALARY	176,863	7.88	125,164	5.96	80,598	4.06
10	1700	0120	BEE SPED SUB TEACHER SALA	14,949	-	11,880	-	1,500	-
10	1700	0120	BEE SPED SUB PARA SALARY	7,550	-	6,000	-	6,000	-
10	1700	0200	BEE SPED TEACHER BENEFIT	44,688	-	40,556	-	42,389	-
10	1700	0200	BEE SPED SUB TEACHER BENE	1,500	-	1,440	-	1,371	-
10	1700	0200	BEE SPED PARA BENEFIT	64,002	-	45,445	-	18,417	-
10	1700	0600	BEE SPED MAT/SUPPLIES	2,500		2,500		2,500	
			Total Special Education - BEES	432,546	9.88	336,760	7.96	264,574	6.06
10	1900	0150	BEE ACTIVITY SALARY	1,000	-	635	-	600	-
10	1900	0200	BEE ACTIVITY BENEFIT	145	-	145	-	137	-
			Total Cocurricular Activities - BEES	1,145	-	780	-	737	-
			Total Instruction Benjamin Eaton Elementary	2,505,029	34.25	2,321,894	33.41	1,989,859	29.75
10	2120	0110	BEE COUNSELING SALARY	51,546	0.80	44,544	0.80	40,805	0.80
10	2120	0200	BEE COUNSELING BENEFIT	18,640	-	16,916	-	16,061	-
10	2120	0600	BEE COUNSELING MAT/SUPPLI	900	-	900	-	900	-
			Total Supporting Services - Students	71,086	0.80	62,360	0.80	57,766	0.80
10	2220	0110	BEE LIBRARY PARA SALARY	19,652	0.94	17,540	0.94	15,408	0.88
10	2220	0200	BEE LIBARY PARA BENEFITS	13,068	-	12,430	-	11,942	-
10	2220	0600	BEE LIB MAT/SUPPLIES	3,000	-	3,000	-	3,000	-
			Total Instructional Staff Support	35,720	0.94	32,970	0.94	30,350	0.88
10	2400	0110	BEE PRINCIPAL SALARY	114,227	1.00	100,301	1.00	95,255	1.00
10	2400	0110	BEE ASSISTANT PRINCIPAL SALARY	68,620	1.00	34,310	0.50	32,504	0.50
10	2400	0110	BEE SEC SALARY	29,251	1.00	26,323	1.00	24,270	1.00
10	2400	0120	BEE SUB SEC SALARY	1,510	-	1,200	-	1,000	-
10	2400	0200	BEE PRINCIPAL BENEFIT	34,678	-	31,341	-	29,911	-
10	2400	0200	BEE PRINCIPAL BENEFIT	24,257	-	12,061	-	11,500	-
10	2400	0200	BEE SEC BENEFIT	15,261	-	14,436	-	13,968	-
10	2400	0580	BEE SCH ADMIN TRAVEL/REG	1,200	-	1,200	-	1,000	-
10	2400	0600	BEE SCH ADMIN MAT/SUPPLIE	7,834	-	7,571	-	7,254	-
10	2400	0810	BEE SCH ADMIN DUES & FEES	-	-	1,000	-	1,000	-
			Total School Administration	296,838	3.00	229,743	2.50	217,662	2.50
			Total Benjamin Eaton School	**2,908,673**	**38.99**	**2,646,967**	**37.65**	**2,295,637**	**33.93**

2023-24 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
10	0020	0110	MS TEACHER SALARY	988,551	18.00	980,176	19.00	962,121	19.00
10	0020	0110	MS TEACHER SALARY	-	-	17,672	-	16,830	-
10	0020	0120	MS SUB TEACHER SALARY	55,869	-	44,400	-	30,000	-
10	0020	0200	MS TEACHER BENEFIT	380,281	-	385,838	-	373,663	-
10	0020	0200	MS TEACHER BENEFIT	-	-	12,388	-	11,798	-
10	0020	0200	MS SUB TEACHER BENEFITS	-	-	-	-	6,855	-
10	0020	0310	MS GRADE LEVEL P/S	-	-	5,000	-	-	-
10	0020	0580	MS TRAVEL/REG/ENTRANCE	-	-	4,500	-	4,500	-
10	0020	0600	MS GENERAL MAT/SUPPLIES	31,220	-	18,102	-	23,271	-
			Total General Middle School Education	1,455,921	18.00	1,468,076	19.00	1,429,038	19.00
10	0200	0110	MS ART TEACHER SALARY	46,023	1.00	60,934	1.00	58,032	1.00
10	0200	0200	MS ART TEACHER BENEFIT	19,094	-	22,766	-	21,682	-
10	0200	0600	MS ART MAT/SUPPLIES	4,000	-	3,400	-	2,500	-
10	0200	0600	MS ART MAT/SUPPLIES	-	-	4,850	-	-	-
			Total Art Instruction - Middle School	69,117	1.00	91,950	1.00	82,214	1.00
10	0500	0300	MS L/A MAT/SUPPLIES	-	-	3,000	-	-	-
10	0500	0600	MS L/A MAT/SUPPLIES	3,000	-	2,200	-	2,700	-
10	0511	0600	MS READING SUPPLIES	1,500	-	5,000	-	4,000	-
10	0600	0600	MS F.LANG MAT/SUPPLIES	-	-	7,275	-	-	-
10	0600	0640	MS FR/LANG TEXTBOOKS	76,283	-	21,825	-	-	-
10	0070	0600	MS G/T SUPPLIES/MATERIALS	200	-	500	-	1,000	-
			Total English Language Arts - Middle School	80,983	-	39,800	-	7,700	-
10	0800	0110	MS P.E. TEACHER SALARY	118,287	2.00	111,837	2.00	109,370	2.00
10	0800	0200	MS P.E. TEACHER BENEFIT	44,183	-	37,095	-	33,446	-
10	0800	0600	MS P.E. MAT/SUPPLIES	2,000	-	3,000	-	2,600	-
10	0800	0600	MS P.E. MAT/SUPPLIES	-	-	21,098	-	-	-
			Total Physical Education Curriculum - Middle School	164,470	2.00	173,030	2.00	145,416	2.00
10	0900	0110	MS FAMILY & CONSUMER EDUCATION TEACHER SALARY	78,397	1.00	50,614	1.00	39,330	1.00
10	0900	0200	MS FAMILY & CONSUMER EDUCATION TEACHER BENEFITS	26,492	-	19,987	-	12,321	-
10	0900	0600	MS FAMILY & CONSUMER EDUCATION MAT/SUPPLIES	3,500	-	2,500	-	3,500	-
			Total Family and Consumer Education - Middle School	108,389	1.00	73,101	1.00	55,151	1.00
10	1000	0110	MS IND ART TEACHER SALARY	55,493	1.00	48,728	1.00	47,422	1.00
10	1000	0200	MS INDART TEACHER BENEFIT	21,259	-	19,556	-	19,258	-
10	1000	0600	MS IND ART MAT/SUPPLIES	4,000	-	3,000	-	3,000	-
			Total Industrial Arts/Technology Education - Middle School	80,752	1.00	71,284	1.00	69,680	1.00
10	1100	0600	MS MATH MAT/SUPPLIES	3,200	-	5,300	-	2,700	-
			Total Mathematics Instruction - Middle School	3,200	-	5,300	-	2,700	-
10	1200	0110	MS MUSIC TEACHER SALARY	125,607	2.00	114,397	2.00	105,594	2.00
10	1200	0200	MS MUSIC TEACHER BENEFIT	45,856	-	44,341	-	32,583	-
10	1200	0600	MS MUSIC MAT/SUPPLIES	4,200	-	1,500	-	1,200	-
10	1200	0640	MS MUSIC TEXTBOOKS	50,000	-	-	-	-	-
10	1250	0600	MS BAND MAT/SUPPLIES	4,800	-	4,800	-	2,700	-
			Total Music Instruction - Middle School	230,463	2.00	165,038	2.00	142,077	2.00
10	1300	0600	MS SCIENCE MAT/SUPPLIES	2,000	-	4,700	-	3,400	-
			Total Natural Science Instruction - Middle School	2,000	-	4,700	-	3,400	-
10	1500	0600	MS SOC ST MAT/SUPPLIES	1,500	-	2,500	-	2,700	-
10	1500	0640	MS SOC ST TEXTBOOKS	-	-	-	-	68,870	-
			Total Social Sciences Instruction - Middle School	1,500	-	2,500	-	71,570	-
10	1600	0110	MS TECH TEACHER SALARY	46,023	1.00	67,708	1.00	62,541	1.00
10	1600	0200	MS TECH TEACHER BENEFIT	19,094	-	23,893	-	22,712	-
10	1600	0640	MS TECH SUP/MATERIALS	10,000		2,500		-	
10	1610	0600	MS TECH SUP/MATERIALS	2,400	-	-	-	-	-
			Total Technical Education/Computer Tech Instruction - Middle	77,517	1.00	94,101	1.00	85,253	1.00

2023-24 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
10	1700	0110	MS SPED TEACHER SALARY	-	-	-	-	-	-
10	1700	0110	MS SPED TEACHER SALARY	92,046	2.00	91,924	2.00	89,810	2.00
10	1700	0110	MS SPED PARA SALARY	75,839	3.53	68,799	3.53	62,902	3.53
10	1700	0120	MS SPED SUB TEACHER SALAR	2,567	-	2,040	-	-	-
10	1700	0200	MS SPED TEACHER BENEFIT	38,187	-	37,848	-	20,076	-
10	1700	0200	MS SPED PARA BENEFIT	43,062	-	40,985	-	31,216	-
10	1700	0600	MS SP.ED-ESL MAT/SUPPLIES	2,200	-	3,000	-	3,000	-
			Total Special Education Instruction - Middle School	253,901	5.53	244,596	5.53	168,200	4.53
10	1800	0150	MS ACTIVITY SALARY	69,740	-	63,931	-	65,874	-
10	1800	0200	MS ACTIVITY BENEFIT	15,932	-	14,609	-	14,725	-
10	1900	0150	MS ACTIVITY SALARY	5,013	-	4,675	-	5,914	-
10	1900	0200	MS ACTIVITY BENEFIT	1,068	-	1,068	-	1,351	-
			Total Cocurricular Activities Instruction - Middle School	91,753	-	84,283	-	87,864	-
			Total Instruction - Eaton Middle School	2,619,966	31.53	2,517,759	32.53	2,350,263	31.53
10	2120	0110	MS COUNSELING SALARY	126,944	2.00	89,658	1.66	53,873	1.00
10	2120	0200	MS COUNSELING BENEFIT	46,113	-	37,330	-	16,124	-
10	2120	0600	MS COUNSEL MAT/SUPPLIES	500	-	500	-	1,500	-
			Total Supporting Services - Students	173,557	2.00	127,488	1.66	71,497	1.00
10	2220	0110	MS LIBR/MEDIA PARA SALARY	27,555	0.94	26,665	0.94	13,148	1.00
10	2220	0200	MS LIBR/MEDIA PARA BENEFIT	14,874	-	6,093	-	3,004	-
10	2220	0400	MS LIBR/MEDIA P/S REP/MAI	-	-	1,550	-	1,500	-
10	2220	0600	MS LIBR/MEDIA MAT/SUPPLIE	3,000	-	4,500	-	6,500	-
10	2220	0640	MS LIBR/MEDIA TEXTBOOKS	-	-	2,050	-	2,000	-
10	2220	0810	MS LIBR/MEDIA DUES & FEES	-	-	1,850	-	1,800	-
			Total Instructional Staff Support	45,429	0.94	42,708	0.94	27,952	1.00
10	2400	0110	MS PRINCIPAL SALARY	108,645	1.00	95,400	1.00	97,196	1.00
10	2400	0110	MS ASST PRINCIPAL SALARY	107,104	1.00	94,047	1.00	88,906	1.00
10	2400	0110	MS ADMINISTRATIVE ASSISTANT SALARY	56,437	2.00	51,625	2.00	47,611	2.00
10	2400	0110	MS CAMPUS MONITOR SALARY	25,451	1.00	24,769	1.00	24,671	1.00
10	2400	0120	MS SUB ADMINISTRATIVE ASSISTANT SALARY	1,963	-	1,560	-	-	-
10	2400	0200	MS PRINCIPAL BENEFIT	33,403	-	30,221	-	30,630	-
10	2400	0200	MS ASST PRINCIPAL BENEFIT	41,619	-	38,299	-	37,125	-
10	2400	0200	MS ADMINISTRATIVE ASSISTANT BENEFIT	30,051	-	28,639	-	27,722	-
10	2400	0110	MS CAMPUS MONITOR BENEFIT	14,393	-	14,081	-	14,059	-
10	2400	0580	MS SCH ADMIN TRAVEL/REG	1,500	-	1,500	-	4,500	-
10	2400	0600	MS SCH ADMIN MAT/SUPPLIES	20,686	-	20,511	-	15,157	-
10	2400	0810	MS SCH ADMIN DUES & FEES	1,000	-	500	-	2,500	-
			Total School Administration	442,252	5.00	401,152	5.00	390,077	5.00
			Total Middle School	**3,281,204**	**39.47**	**3,089,107**	**40.13**	**2,839,789**	**38.53**
10	0030	0110	HS ELL TEACHER SALARY	-	-	17,876	0.33	17,109	0.33
10	0030	0120	HS SUB TEACHER SALARY	75,347	-	59,880	-	45,000	-
10	0030	0200	HS ELL TEACHER BENEFIT	-	-	6,864	-	6,689	-
10	0030	0200	HS SUB TEACHER BENEFIT	21,000	-	10,900	-	10,283	-
10	0030	0300	HS P/S PROF/TECH	3,500	-	3,500	-	3,500	-
10	0030	0580	HS TRAVEL/REG/ENTRANCE	5,500	-	5,500	-	-	-
10	0030	0600	HS GENERAL MAT/SUPPLIES	30,955	-	18,327	-	31,971	-
10	0030	0810	HS GENERAL DUES & FEES	2,000	-	2,000	-	2,000	-
			Total General High School Education Instruction	138,302	-	124,847	0.33	116,552	0.33
10	0050	0300	HS POST SECONDARY TUITION - UNC	-	-	25,000	-	60,000	-
10	0050	0569	HS POST SECONDARY TUITION - AIMS	115,000	-	90,000	-	20,000	-
			Total General Post-Secondary Education Instruction	115,000	-	115,000	-	80,000	-

2023-24 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
10	0100	0110	HS VOC/AG ED TEACHER SALARY	148,975	1.84	132,648	1.79	124,408	1.79
10	0100	0200	HS VOC/AG TEACHER BENEFIT	49,121	-	46,236	-	43,500	-
10	0100	0200	HS VOC/BUS TEACHER BENEFI EXTRA DAYS	1,380	-	605	-	600	-
10	0100	0600	HS VOC/AG MAT/SUPPLIES	10,700	-	10,800	-	10,800	-
10	0100	0600	HS VOC/AG MAT/SUPPLIES	3,047	-	10,468	-	10,468	-
			Total Agriculture Instruction - High School	213,223	1.84	200,757	1.79	189,776	1.79
10	0200	0110	HS ART TEACHER SALARY	46,023	1.00	47,920	1.00	40,204	1.00
10	0200	0200	HS ART TEACHER BENEFIT	19,094	-	19,371	-	17,608	-
10	0200	0400	HS ART P/S REPAIRS/MAINT	800	-	800	-	800	-
10	0200	0600	HS ART MAT/SUPPLIES	3,900	-	4,000	-	3,600	-
10	0200	0810	HS ART DUES & FEES	100	-	100	-	100	-
10	0200	0600	HS ART MAT/SUPPLIES	-	-	5,550	-	-	-
10	0260	0600	HS ART VIDEO PRODUCTION MAT/SUPPLIES	2,900	-	2,000	-	-	-
			Total Art - High School	72,817	1.00	79,741	1.00	62,312	1.00
10	0300	0110	HS VOC/BUS TEACHER SALARY	120,617	2.00	123,883	2.00	129,698	2.00
10	0300	0200	HS VOC/BUS TEACHER BENEFI	44,716	-	45,580	-	46,479	-
10	0300	0600	HS VOC/BUS MAT/SUPPLIES	3,500	-	4,800	-	4,320	-
10	0300	0640	HS VOC/BUS TEXTBOOKS	20,000	-	-	-	-	-
			Total Business Instruction - High School	188,833	2.00	174,263	2.00	180,497	2.00
10	0500	0110	HS L/A TEACHER SALARY	364,495	6.00	325,122	5.67	308,031	5.67
10	0500	0200	HS L/A TEACHER BENEFIT	134,753	-	123,242	-	117,859	-
10	0500	0600	HS L/A MAT/SUPPLIES	3,150	-	3,500	-	3,150	-
10	0543	0600	HS JOURNAL MAT/SUPPLIES	5,200	-	5,200	-	4,680	-
10	0549	0600	HS YEARBK MAT/SUPPLIES	3,800	-	4,300	-	3,420	-
10	0560	0600	HS DRAMS MAT/SUPPLIES	2,500	-	2,600	-	2,340	-
10	0560	0810	HS DRAMA DUES & FEES	400	-	400	-	400	-
			Total English Language Arts - High School	514,298	6.00	464,364	5.67	439,880	5.67
10	0600	0110	HS FR/LANG TEACHER SALARY	172,330	3.00	159,726	2.67	105,088	2.00
10	0600	0200	HS F/LANG TEACHER BENEFIT	65,110	-	61,762	-	40,856	-
10	0600	0600	HS F.LANG MAT/SUPPLIES	3,000	-	3,100	-	2,790	-
10	0600	0600	HS F.LANG MAT/SUPPLIES	-	-	8,325	-	-	-
10	0600	0640	HS FR/LANG TEXTBOOKS	84,917	-	24,975	-	-	-
			Total Foreign Languages - High School	325,357	3.00	257,888	2.67	148,734	2.00
10	0800	0110	HS P.E. TEACHER SALARY	169,486	2.86	163,784	3.00	129,653	2.33
10	0800	0200	HS P.E. TEACHER BENEFIT	63,259	-	62,689	-	49,248	-
10	0800	0600	HS P.E. MAT/SUPPLIES	2,900	-	3,000	-	2,700	-
10	0800	0600	HS P.E. MAT/SUPPLIES	-	-	24,143	-	-	-
			Total Physical Education Curriculum - High School	235,645	2.86	253,616	3.00	181,601	2.33
10	0900	0110	HS FAMILY & CONSUMER EDUCATION/VOC TEACHER SALAR	59,687	1.00	64,315	1.00	62,647	1.00
10	0900	0200	HS FAMILY & CONSUMER EDUCATION TEACHER BENEFI	22,216	-	23,118	-	18,128	-
10	0900	0600	HS FAMILY & CONSUMER EDUCATION MAT/SUPPLIES	5,300	-	5,400	-	4,860	-
			Total Family and Consumer Education - High School	87,203	1.00	92,833	1.00	85,635	1.00
10	1000	0110	HS IND ART TEACHER SALARY	69,343	1.16	59,810	1.16	52,509	1.16
10	1000	0200	HS IND ART TEACHER BENEFI	25,795	-	23,436	-	17,159	-
10	1000	0600	HS IND ART MAT/SUPPLIES	5,000	-	5,100	-	4,590	-
			Total Industrial Arts/Technology Education - High School	100,138	1.16	88,346	1.16	74,258	1.16
10	1100	0110	HS MATH TEACHER SALARY	276,400	4.71	186,183	4.00	183,854	4.00
10	1100	0200	HS MATH TEACHER BENEFIT	103,556	-	76,229	-	75,697	-
10	1100	0600	HS MATH MAT/SUPPLIES	2,000	-	3,300	-	2,970	-
			Total Mathematics Instruction - High School	381,956	4.71	265,712	4.00	262,521	4.00

2023-24 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
10	1200	0110	HS MUSIC TEACHER SALARY	115,219	2.00	114,967	2.00	86,500	1.67
10	1200	0200	HS MUSIC TEACHER BENEFIT	43,482	-	43,113	-	33,829	-
10	1200	0600	HS MUSIC MAT/SUPPLIES	4,100	-	4,200	-	3,780	-
10	1200	0640	HS MUSIC TEXTBOOKS	50,000	-	-	-	-	-
10	1250	0600	HS BAND MAT/SUPPLIES	7,900	-	8,000	-	7,200	-
10	1200	0810	HS MUSIC DUES & FEES	350	-	350	-	350	-
			Total Music Instruction - High School	221,051	2.00	170,630	2.00	131,659	1.67
10	1300	0110	HS SCIENCE TEACHER SALARY	339,005	5.00	293,617	5.00	276,319	5.00
10	1300	0200	HS SCIENCE TEACHER BENEFI	120,350	-	109,199	-	96,859	-
10	1300	0600	HS SCIENCE MAT/SUPPLIES	4,000	-	4,100	-	3,690	-
10	1310	0600	HS STEM MATERIALS/SUPPLI	4,900	-	5,000	-	1,000	-
			Total Natural Science Instruction - High School	468,255	5.00	411,916	5.00	377,868	5.00
10	1500	0110	HS SOC ST TEACHER SALARY	259,235	4.00	223,574	4.00	213,637	4.00
10	1500	0200	HS SOC ST TEACHER BENEFIT	93,544	-	84,773	-	82,502	-
10	1500	0600	HS SOC ST MAT/SUPPLIES	2,000	-	2,900	-	2,610	-
10	1500	0640	SH SOC ST TEXTBOOKS	-	-	-	-	79,055	-
			Total Social Sciences Instruction - High School	354,779	4.00	311,247	4.00	377,804	4.00
10	1600	0300	HS TECH P/S PROF/TECH	-	-	10,350	-	10,000	-
10	1600	0400	HS TECH P/S REP/MAINT	3,100	-	3,100	-	3,000	-
10	1600	0600	HS TECH MAT/SUPPLIES	-	-	2,075	-	2,000	-
10	1610	0600	HS TECHNOLOGY / SOFTWARE / APP MAT/SUPPLIES	50,000	-	50,000	-	81,208	-
10	1610	0600	HS TECHNOLOGY / SOFTWARE / APP MAT/SUPPLIES	198,500	-	190,500	-	184,000	-
			Total Technical Education/Computer Tech Instruction - High	251,600	-	256,025	-	280,208	-
10	1700	0110	HS SPED TEACHER SALARY	190,897	3.00	171,001	3.00	154,980	3.00
10	1700	0110	HS SPED PARA SALARY	232,438	10.11	195,053	9.22	155,453	9.22
10	1700	0120	HS SPED SUB TEACHER SALAR	2,718	-	2,160	-	-	-
10	1700	0120	HS SPED SUB PARA SALARY	1,057	-	840	-	-	-
10	1700	0200	HS SP.ED TEACHER BENEFIT	69,294	-	64,339	-	56,070	-
10	1700	0200	HS SP.ED PARA BENEFIT	129,796	-	86,678	-	60,786	-
10	1700	0600	HS SPED MAT/SUPPLIES	2,000	-	2,100	-	1,890	-
10	1700	0600	HS SPED CENTER BASED MAT/SUPPLIES	2,400	-	2,500	-	2,250	-
			Total Special Education Instruction - High School	630,600	13.11	524,671	12.22	431,429	12.22
10	1800	0150	HS ACTIVITY SALARY	147,180	-	126,285	-	122,489	-
10	1800	0200	HS ACTIVITY BENEFIT	33,248	-	28,856	-	27,396	-
10	1839	0580	HS GIRLS COCURR. TRAVEL	11,250	-	10,750	-	7,000	-
10	1869	0580	HS BOYS COCURR. TRAVEL	11,250	-	10,750	-	7,000	-
10	1900	0150	HS ACTIVITY SALARY	35,226	-	30,550	-	30,119	-
10	1900	0200	HS ACTIVITY BENEFIT	7,517	-	6,983	-	6,879	-
			Total Cocurricular Activities Instruction - High School	245,671	-	214,174	-	200,883	-
			Total Instruction - Eaton High School	4,544,728	47.68	4,006,030	45.84	3,621,617	44.17
10	2110	0110	HS ATTEN SERVICES SALARY	6,946	0.43	6,947	0.43	14,470	0.43
10	2110	0200	HS ATTEN SERVICES BENEFIT	5,276	-	5,209	-	6,928	-
10	2120	0110	HS COUNSELING SALARY	142,886	2.00	186,355	3.00	178,291	3.00
10	2120	0110	HS COUNSEL SEC SALARY	28,093	1.00	25,655	1.00	27,725	1.00
10	2120	0120	HS COUNSEL SEC SUB SALARY	302	-	240	-	250	-
10	2120	0200	HS COUNSELING BENEFIT	49,553	-	67,848	-	66,004	-
10	2120	0200	HS COUNSEL SEC BENEFIT	14,997	-	14,284	-	14,757	-
10	2120	0600	HS COUNSEL MAT/SUPPLIES	3,900	-	4,900	-	5,410	-
10	2120	0600	HS COUNSEL MAT/SUPPLIES	5,000	-	5,000	-	-	-
			Total Supporting Services - Students	256,953	3.43	316,438	4.43	313,835	4.43
10	2214	0600	HS COUNSELING TESTING	-	-	-	-	-	-

2023-24 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
10	2220	0110	HS LIBR/MEDIA SALARY	36,462	0.60	53,361	1.00	51,932	1.00
10	2220	0200	HS LIBR/MEDIA BENEFIT	13,478	-	20,615	-	20,288	-
10	2220	0600	HS LIBR/MEDIA MAT/SUPPLIE	11,000	-	11,000	-	12,150	-
10	2234	0110	HS ACT DIR SALARY	106,490	1.00	93,507	1.00	88,214	1.00
10	2234	0200	HS ACT DIR BENEFITS-REVIS	32,910	-	29,788	-	28,579	-
			Total Instructional Staff Support	200,340	1.60	208,271	2.00	201,163	2.00
10	2400	0110	HS PRINCIPAL SALARY	114,284	1.00	100,351	1.00	115,709	1.00
10	2400	0110	HS ASST PRINCIPAL SALARY	86,348	1.00	75,821	1.00	71,529	1.00
10	2400	0110	HS ADMINISTRATIVE ASSISTANT SALARY	41,763	1.57	49,054	1.57	53,020	1.57
10	2400	0110	HS CAMPUS MONITOR SALARY	26,947	1.00	26,729	1.00	24,671	1.00
10	2400	0120	HS SUB ADMINISTRATIVE ASSISTANT SALARY	604	-	480	-	500	-
10	2400	0200	HS PRINCIPAL BENEFIT	34,691	-	31,352	-	34,861	-
10	2400	0200	HS ASST PRINCIPAL BENEFIT	28,308	-	25,747	-	24,766	-
10	2400	0200	HS ADMINISTRATIVE ASSISTANT BENEFIT	23,010	-	24,431	-	25,337	-
10	2400	0200	HS CAMPUS MONITOR BENEFIT	14,735	-	14,529	-	14,059	-
10	2400	0400	HS SCH ADMIN P/S REP/MAIN	620	-	2,000	-	2,000	-
10	2400	0580	HS SCH ADMIN TRAVEL/REG	900	-	1,500	-	750	-
10	2400	0600	HS SCH ADMIN MAT/SUPPLIES	3,500	-	12,949	-	13,381	-
10	2400	0810	HS SCH ADMIN DUES & FEES	1,200	-	1,200	-	1,200	-
10	2490	0600	HS GRADUATION MAT/SUPPLIE	4,200	-	2,600	-	2,500	-
			Total School Administration	381,110	4.57	368,743	4.57	384,283	4.57
			Total High School	**5,383,131**	**57.28**	**4,899,482**	**56.84**	**4,520,898**	**55.17**
10	1700	0591	SERVICES WITHIN W/I AU	206,000	-	98,569	-	192,500	-
10	1700	0592	OTHER SERVICES	414,879	-	229,235	-	31,500	-
10	0040	0300	UNIVERSAL PRESCHOOL - CO DEPARTMENT OF EARLY CHILDHOOD	576,000	-	-	-	-	-
			Total Special Education - Centralized Services	1,196,879	-	327,804	-	224,000	-
10	1900	0150	MENTOR TEACHER SALARY	17,356	-	17,880	-	16,988	-
10	1900	0200	MENTOR TEACHER BENEFIT	3,829	-	3,972	-	3,829	-
			Total Cocurricular Activities - Centralized Services	21,185	-	21,852	-	20,817	-
			Total Instruction - Centralized Services	1,218,064	-	349,656	-	244,817	-
10	2130	0110	HEALTH/NURSE SALARY	83,772	1.00	73,547	1.00	69,384	1.00
10	2130	0110	HEALTH/NURSE SALARY	52,538	1.00	46,134	1.00	43,522	1.00
10	2130	0110	HEALTH CLERK SALARY	102,454	3.63	87,920	3.37	67,450	2.81
10	2130	0200	HEALTH/NURSE BENEFIT	27,719	-	25,227	-	15,888	-
10	2130	0200	HEALTH/NURSE BENEFIT	20,583	-	18,963	-	18,367	-
10	2130	0200	HEALTH CLERK BENEFIT	57,721	-	51,586	-	32,256	-
10	2130	0400	HEALTH P/S REPAIRS/MAINT	2,400	-	518	-	500	-
10	2130	0580	HEALTH/NURSE TRAVEL/REG	250	-	518	-	500	-
10	2130	0600	HEALTH/NURSE MAT/SUPPLIES	9,685	-	10,350	-	10,000	-
10	2130	0810	HEALTH/NURSE DUES/FEES	1,185	-	518	-	500	-
			Total Health Services - Centralized Services	358,307	5.63	315,281	5.37	258,367	4.81
10	2200	0150	STATE READ ACT SALARIES	31,929	0.40	-	-	-	-
10	2200	0200	STATE READ ACT BENEFITS	10,667	-	-	-	-	-
			Total State READ ACT - Centralized Services	42,596	0.40	-	-	-	-
10	2212	0110	CURRICULUM DIR SALARY	93,950	1.00	82,640	1.00	77,963	1.00
10	2212	0150	CURR. FACILITATOR SALARY	9,853	-	8,550	-	8,308	-
10	2212	0200	CURRICULUM DIR BENEFITS	29,273	-	26,610	-	25,541	-
10	2212	0350	CURR EMPLOYEE TRAINING & PROF DEVELOPMENT	13,800	-	13,751	-	18,000	-
10	2212	0580	CURR DIR TRAVEL/REG	1,250	-	1,250	-	1,250	-
10	2212	0600	CURR. FACIL MAT/SUPPLIES	1,000	-	1,000	-	1,000	-
10	2212	0810	CURR DIR DUES & FEES	750	-	750	-	750	-
			Total Instruction/Curriculum Development Svcs - Centralized	149,876	1.00	134,551	1.00	132,812	1.00

2023-24 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
10	2213	0300	INSTR. STAFF DEV PROF/TEC	5,000	-	5,000	-	5,000	-
10	2213	0580	ASSESSMENT TRAVEL	1,250	-	1,250	-	1,250	-
10	2213	0600	INSTR. STAFF DEV MAT/SUPL	5,000	-	5,000	-	5,000	-
			Total Instructional Staff Training Services- Centralized	11,250	-	11,250	-	11,250	-
10	2214	0580	ASSESSMENT TRAVEL/REG/ENT	500	-	500	-	500	-
10	2214	0600	ASSESSMENT MAT/SUPPLIES	31,000	-	31,000	-	31,000	-
10	2214	0810	STANDARDS DUES & FEES	5,000	-	5,000	-	5,000	-
			Total Academic Student Assessment - Centralized Services	36,500	-	36,500	-	36,500	-
			Total Instructional Staff - Centralized Services	598,529	7.03	497,582	6.37	438,929	5.81
10	2310	0110	BOE ADMINISTRATIVE ASSISTANT SALARY	10,501	0.20	7,377	0.20	9,493	0.20
10	2310	0200	BOE ADMINISTRATIVE ASSISTANT BENEFIT	4,115	-	3,370	-	3,853	-
10	2310	0310	BOE P/S ADMIN SERVICES	7,500	-	26,000	-	33,500	-
10	2310	0580	BOE TRAVEL/REG/ENTRANCE	13,000	-	13,000	-	5,500	-
10	2310	0600	BOE MAT/SUPPLIES	3,500	-	3,500	-	3,500	-
10	2310	0810	BOE DUES & FEES	15,750	-	15,000	-	13,000	-
			Total District Governance Services	54,366	0.20	68,247	0.20	68,846	0.20
10	2315	0331	P/S LEGAL FEES	-	-	26,500	-	26,000	-
			Total Legal Services	-	-	26,500	-	26,000	-
10	2320	0110	SUPERINTENDENT SALARY	190,473	1.00	167,252	1.00	158,416	1.00
10	2320	0110	ADMIN ASSISTANT - SUPT SALARY	42,005	0.80	29,507	0.80	37,972	0.80
10	2320	0120	ADMIN ASSISTANT - SUB SALARY	3,926	-	3,120	-	2,777	-
10	2320	0200	SUPERINTENDENT BENEFIT	66,250	-	60,498	-	58,480	-
10	2320	0200	ADMIN ASSISTANT - SUPT BENEFIT	16,460	-	13,480	-	15,414	-
10	2320	0200	SUB SEC BENEFITS	-	-	667	-	635	-
10	2320	0310	EXEC ADMIN PURCHASE SERV	39,500	-	7,000	-	7,000	-
10	2320	0312	EXEC ADMIN P/S ELECTION	10,000	-	10,000	-	10,000	-
10	2320	0331	EXEC ADMIN LEGAL SERVICE	46,000	-	31,000	-	30,000	-
10	2320	0334	EXEC ADMIN P/S FEES	-	-	10,350	-	10,000	-
10	2320	0400	EXEC ADMIN P/S REP/MAINT	-	-	5,000	-	5,000	-
10	2320	0580	EXEC ADMIN TRAVEL/REG/ENT	4,600	-	4,250	-	4,250	-
10	2320	0600	EXEC ADMIN MAT/SUPPLIES	20,200	-	9,000	-	9,000	-
10	2320	0735	EXEC ADMIN NON-CAP EQUIP.	2,500	-	2,500	-	2,500	-
10	2320	0810	EXEC ADMIN DUES & FEES	2,500	-	3,500	-	2,500	-
			Total Executive Administration Services	444,414	1.80	357,124	1.80	353,944	1.80
			Total General Administration	498,780	2.00	451,871	2.00	448,790	2.00
10	2500	0110	BUSINESS CFO SALARY	162,794	1.00	142,947	1.00	135,487	1.00
10	2500	0110	BUSINESS BOOKKEEPER SALAR	206,387	4.00	205,820	4.00	196,173	4.00
10	2500	0200	BUSINESS CFO BENEFIT	45,776	-	41,085	-	39,380	-
10	2500	0200	BUSINESS SERV ASST BENEFI	72,892	-	72,295	-	78,512	-
10	2500	0310	BUSINESS P/S ADMIN SERVIC	-	-	10,500	-	10,000	-
10	2500	0311	BUSINESS TREASURER'S FEES	30,000	-	30,000	-	21,000	-
10	2500	0311	BUSINESS TREASURER'S FEES	7,000	-	3,100	-	3,000	-
10	2500	0313	BUSINESS SERVICE BANKING FEES	-	-	550	-	500	-
10	2500	0332	BUSINESS AUDIT SERVICES	40,000	-	36,800	-	25,375	-
10	2500	0400	BUSINESS P/S REP/MAINT	11,000	-	5,500	-	1,250	-
10	2500	0580	BUSINESS TRAVEL/REG/ENT	2,250	-	2,250	-	2,250	-
10	2500	0600	BUSINESS MAT/SUPPLIES	30,350	-	28,350	-	27,000	-
10	2500	0735	BUSINESS NON-CAP EQUIP.	750	-	750	-	750	-
10	2500	0810	BUSINESS DUES & FEES	1,750	-	1,550	-	1,500	-
			Total Business Services	610,949	5.00	581,497	5.00	542,177	5.00

2023-24 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
10	2820	0600	COMMUNICATION MAT/SUPPLIE	-	-	1,050	-	1,000	-
10	2840	0110	COMPUTER TECH SALARY	501,937	6.88	434,182	6.88	351,014	5.88
10	2840	0200	COMPUTER TECH BENEFIT	166,158	-	149,740	-	113,893	-
			Total Central Support	668,095	6.88	584,972	6.88	465,907	5.88
			Total Centralized Services	**3,594,417**	**20.91**	**2,465,578**	**20.25**	**2,140,620**	**18.69**
10	2600	0110	O & M CUSTODIAN SALARY	4,326	0.38	-	-	-	-
10	2600	0110	O & M DIRECTOR SALARY	109,608	1.00	90,798	1.00	85,658	1.00
10	2600	0110	O & M MAINTENANCE SALARY	323,088	7.00	297,953	7.50	282,918	6.55
10	2600	0120	O & M TEMP MAINT SALARY	10,570	-	8,400	-	12,144	-
10	2600	0200	O & M TEMP MAINT BENEFIT	988	-	1,920	-	2,775	-
10	2600	0200	O & M DIRECTOR BENEFIT	33,623	-	29,169	-	27,995	-
10	2600	0200	O & M MAINTENANCE BENEFIT	133,869	-	127,033	-	115,177	-
10	2600	0400	O & M P/S REP/MAINT	125,000	-	155,250	-	150,000	-
10	2600	0410	O & M EATON WATER	55,000	-	64,400	-	52,000	-
10	2600	0411	O & M GALETON WATER	21,500	-	21,500	-	13,000	-
10	2600	0423	O & M P/S CUSTODIAL	565,000	-	580,608	-	393,148	-
10	2600	0530	O & M COMMUNICATIONS	75,000	-	69,275	-	65,000	-
10	2600	0580	O & M TRAVEL/REG/ENTRANCE	520	-	520	-	500	-
10	2600	0600	O & M MAT/SUPPLIES	143,000	-	165,000	-	145,000	-
10	2600	0621	O & M HEAT/GAS	204,000	-	195,510	-	167,231	-
10	2600	0622	O & M ELECTRICITY	309,540	-	289,896	-	233,220	-
10	2600	0735	O & M NON-CAP EQUIPMENT	5,000	-	2,075	-	2,000	-
10	2600	0400	MLO MAINTENANCE REPAIRS	64,497	-	75,000	-	75,000	-
10	2600	0423	MLO CUSTODIAL SERVICES	99,643	-	92,262	-	56,419	-
10	2600	0621	MLO UTILITIES	126,728	-	126,728	-	158,488	-
10	2600	0735	MLO MAINTENANCE EQUIPMENT	20,000	-	25,000	-	25,000	-
			Total Operations and Maintenance Center	2,430,500	8.38	2,418,297	8.50	2,062,673	7.55
10	2700	0110	TRANS DRIVER SALARY	227,205	7.25	234,057	7.46	238,272	8.00
10	2700	0110	TRANS DIRECTOR SALARY	63,984	1.00	53,003	1.00	50,003	1.00
10	2700	0110	TRANS GARAGE WORKER SALAR	22,954	-	15,000	-	9,000	-
10	2700	0110	MECHANIC SALARY	65,568	1.00	57,563	1.00	54,305	1.00
10	2700	0110	COURIER DRIVER SALARY	500	-	1,200	-	1,200	-
10	2700	0120	TRANS SUB DRIVER SALARY	15,100	-	12,000	-	18,000	-
10	2700	0200	TRANS DRIVER BENEFIT	69,072	-	70,749	-	96,552	-
10	2700	0200	TRANS DIRECTOR BENEFIT	23,198	-	20,533	-	19,847	-
10	2700	0200	TRANS GARAGE WORKER BEN	8,994	-	2,200	-	2,095	-
10	2700	0200	MECHANIC BENEFITS	23,560	-	21,575	-	20,830	-
10	2700	0200	COURIER DRIVER BENEFITS	150	-	275	-	274	-
10	2700	0310	TRANS SOFTWARE SUPPORT	3,500	-	3,100	-	3,100	-
10	2700	0400	TRANS P/S REP/MAINT	35,000	-	34,985	-	33,800	-
10	2700	0580	TRANS TRAVEL/REG/ENTRANCE	1,000	-	2,175	-	2,100	-
10	2700	0600	TRANS MAT/SUPPLIES	37,250	-	35,190	-	34,000	-
10	2700	0626	TRANS VEHICLE FUELS	99,000	-	98,800	-	61,000	-
10	2700	0629	TRANS GARAGE WORKER	9,000	-	3,310	-	3,200	-
10	2700	0735	TRANS NON-CAP EQUIPMENT	6,000	-	6,210	-	6,000	-
10	2790	0110	TRANS ACT. DRIVER SALARY	40,714	-	37,080	-	36,000	-
10	2790	0200	TRANS ACT. DRIVER BENEFIT	9,303	-	4,604	-	4,470	-
			Total Transportation	761,052	9.25	713,609	9.46	694,048	10.00

2023-24 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
10	0060	0110	SUMR/SAT SCH/STIPENDS SAL	17,463	-	15,875	-	15,000	-
10	0060	0200	SUMR/SAT SCH/STIPENDS BEN	3,993	-	3,630	-	3,428	-
10	0060	0600	SUMMER SCHOOL SUPPLIES	1,500	-	1,245	-	1,200	-
10	0060	0110	CLASSIFIED EMPLOYEES SALARY	91,331	-	91,331	-	91,331	-
10	0060	0200	CLASSIFIED EMPLOYEES BENEFIT	34,736	-	34,736	-	31,490	-
10	0060	0110	CERTIFIED EMPLOYEES SALARY	122,862	-	122,862	-	122,862	-
10	0060	0200	CERTIFIED EMPLOYEES BENEFIT	27,460	-	27,460	-	27,460	-
10	0090	0200	CERTIFIED & CLASSIFIED EMPLOYEES BENEFIT	111,696	-	111,696	-	111,696	-
10	2143	0300	HEALTH P/S PROF/TECH	100,000	-	100,000	-	100,000	-
10	2620	0522	MILL LEVY OVERRIDE PROPERTY INSURANCE	299,555	-	299,555	-	305,731	-
10	2600	0110	MAINTENANCE SALARY - NEHS	39,520	1.00	36,089	1.00	-	-
10	2600	0200	MAINTENANCE BENEFITS - NEHS	17,608	-	16,668	-	-	-
10	2830	0110	HUMAN RESOURCES COORDINATOR - SALARY	43,845	1.00	36,023	1.00	63,115	1.00
10	2830	0200	HUMAN RESOURCES COORDINATOR - BENEFIT	18,596	-	16,653	-	22,843	-
			Total District Wide Costs	930,165	2.00	913,823	2.00	896,156	1.00
			TOTAL EXPENDITURES	**22,974,933**	**225.84**	**20,598,839**	**224.23**	**18,710,902**	**213.81**
10	2800	5218	RISK MANAGEMENT / INSURANCE RESERVE FUND	762,770	-	506,360	-	374,863	-
10	0040	5819	PER PUPIL ALLOCATION PRESCHOOL - CPP	-	-	450,088	-	415,000	-
10	3100	5221	FOOD SERVICE FUND	35,000	-	37,589	-	15,000	-
10	0000	5243	CAPITLAL PROJECTS / CAPITAL RESERVE FUND TRANSFER	540,000	-	540,000	-	540,000	-
			TOTAL TRANSFERS OUT	**1,337,770**	**-**	**1,534,037**	**-**	**1,344,863**	**-**
10	9100	0840	OPERATING RESERVE	14,951,913	-	12,776,861	-	8,020,694	-
			ENDING FUND BALANCE	**14,951,913**	**-**	**12,776,861**	**-**	**8,020,694**	**-**
			Check #	-	-	-	-	-	-

2023-24 Fund 18 Risk-Management, Insurance Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
18	9900	6760	ASSIGNED FUND BALANCE	(374,722)	-	(371,275)	-	(356,489)	-
			BEGINNING FUND BALANCE	**(374,722)**	**-**	**(371,275)**	**-**	**(356,489)**	**-**
18	0000	1510	INTEREST ON INVESTMENTS	(6,300)	-	(100)	-	(2,000)	-
18	0000	1985	INSURANCE CLAIMS	(750,000)	-	(750,000)	-	(750,000)	-
18	0000	1990	MISCELLANEOUS REVENUE	(114,500)	-	(107,128)	-	(105,885)	-
			TOTAL REVENUES	**(870,800)**	**-**	**(857,228)**	**-**	**(857,885)**	**-**
18	0000	5210	INTERFUND TRANSFER - IN - GF	(762,770)	-	(506,360)	-	(374,863)	-
			TRANSFER FROM GENERAL FUND	**(762,770)**	**-**	**(506,360)**	**-**	**(374,863)**	**-**
18	2620	0522	PROPERTY INSURANCE	739,784	-	476,212	-	353,473	-
18	2620	0723	PROPERTY DAMAGE CLAIMS	750,000	-	750,000	-	750,000	-
18	2650	0523	O & M VEHICLE INSURANCE	9,714	-	8,751	-	8,370	-
18	2700	0523	TRANS VEHICLE INSURANCE	34,069	-	30,693	-	34,920	-
18	2850	0300	CRIME PROTECTION COVERAGE	1,012	-	912	-	869	-
18	2850	0525	UNEMPLOYMENT COMP. INS.	6,000	-	8,457	-	4,604	-
18	2850	0526	WORKER'S COMP INSURANCE	92,991	-	88,563	-	80,512	-
			TOTAL EXPENDITURES	**1,633,570**	**-**	**1,363,588**	**-**	**1,232,748**	**-**
18	9100	0840	OPERATING RESERVE	374,722	-	371,275	-	356,489	-
			ENDING FUND BALANCE	**374,722**	**-**	**371,275**	**-**	**356,489**	**-**
			Check #	-	-	-	-	-	-

2023-24 Fund 19 Colorado Preschool Program (CPP) Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
19	9324	6724	COLORADO PRESCHOOLFUND BALANCE	-	-	(149,715.00)	-	(149,377)	-
			BEGINNING FUND BALANCE	**-**	**-**	**(149,715.00)**	**-**	**(149,377)**	**-**
19	0000	1510	INTEREST ON INVESTMENTS	-	-	-	-	(250)	-
19	0000	5810	PER PUPIL ALLOCATON	-	-	(450,088.00)	-	(415,000)	-
			TOTAL REVENUES	**-**	**-**	**(450,088.00)**	**-**	**(415,250)**	**-**
19	0040	0590	EE PURCHASE SERVICES	-	-	427,583.00	-	394,250	-
19	0040	0600	PRESCHOOL MAT/SUPPLIES	-	-	72,000.00	-	71,912	-
			TOTAL EXPENDITURES	**-**	**-**	**499,583.00**	**-**	**466,162**	**-**
19	2500	0869	INDIRECT COSTS	-	-	22,505.00	-	20,750	-
			TOTAL TRANSFERS	**-**	**-**	**22,505.00**	**-**	**20,750**	**-**
19	9100	0840	OPERATING RESERVE	-	-	77,715.00	-	77,715	-
			ENDING FUND BALANCE	**-**	**-**	**77,715**	**-**	**77,715**	**-**
			Check #	-	-	-	-	-	-

* 2023.2024: The Colorado PreSchool Program (CDE) Is Replaced By Colorado Department of EarlyChildhood (CDEC) Within The General Fund

2023-24 Fund 07 Total Program Reserve Fund Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
07	9324	6728	TOTAL PROGRAM RESERVE	(692,131)	-	-	-	-	-
			BEGINNING FUND BALANCE	**(692,131)**	**-**	**-**	**-**	**-**	**-**
07	0000	1110	PROPERTY TAX	(693,591)	-	-	-	-	-
			TOTAL REVENUES	**(693,591)**	**-**	**-**	**-**	**-**	**-**
07	2500	0311	TREASURER'S COLLECTION FEES	1,460	-	-	-	-	-
			TOTAL EXPENDITURES	**1,460**	**-**	**-**	**-**	**-**	**-**
07	0000	5210	INTERFUND TRANSFER - OUT - GF	692,131	-	-	-	-	-
			TOTAL TRANSFERS	**692,131**	**-**	**-**	**-**	**-**	**-**
07	9100	0840	OPERATING RESERVE	692,131	-	-	-	-	-
			ENDING FUND BALANCE	**692,131**	**-**	**-**	**-**	**-**	**-**
			Check #	-	-	-	-	-	-

*New as of Fiscal Year 2023.2024: DISTRICT - TOTALLY LOCALLY FUNDED

2023-24 Fund 21 Food Service Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
21	9900	6710	NON-SPENDABLE FUND BALANCE	(343,513)	-	(273,854)	-	(273,741)	-
21	9900	6760	ASSIGNED FUND BALANCE	(34,150)	-	-	-	-	-
			Total Fund Balance	**(377,663)**	**-**	**(273,854)**	**-**	**(273,741)**	**-**
21	0000	1611	STUDENT LUNCHES	(27,000)	-	(348,100)	-	(61,089)	-
21	0000	1632	CATERED SERVICES	(7,000)	-	(3,000)	-	(1,500)	-
21	0000	1690	OTHER FOOD SERV REVENUE	(12,525)	-	(500)	-	(500)	-
21	0000	3000	CHILD NUTRITION MATCH	(8,000)	-	(12,000)	-	-	-
21	0000	3000	HEALTHY SCHOOL MEALS FOR ALL - LUNCH	(898,050)	-	-	-	-	-
21	0000	3000	HEALTHY SCHOOL MEALS FOR ALL - BREAKFAST	(104,800)	-	-	-	-	-
21	0000	4000	FEDERAL NAT'L SCHOOL LUNCH	-	-	(402,221)	-	(675,030)	-
21	0000	4010	DONATED COMMODITIES	(78,250)	-	(58,500)	-	(60,000)	-
			TOTAL REVENUES	**(1,135,625)**	**-**	**(824,321)**	**-**	**(798,119)**	**-**
21	0000	5210	INTERFUND TRANSFER - GF	(35,000)	-	(37,589)	-	-	-
			TOTAL TRANSFERS	**(35,000)**	**-**	**(37,589)**	**-**	**-**	**-**
21	3100	0110	EE FOOD PRE/SERVER SALARY	36,954	1.71	33,263	1.71	24,137	1.31
21	3100	0110	EE FOOD MANAGER SALARY	25,356	0.94	23,295	0.94	21,389	0.94
21	3100	0110	GE FOOD PRE/SERVER SALARY	20,057	0.59	15,784	0.59	14,501	0.59
21	3100	0110	GE FOOD MANAGER SALARY	21,681	0.94	19,269	0.94	28,772	0.94
21	3100	0110	BEE FOOD PRE/SERVER SALAR	39,361	1.71	31,176	1.71	28,680	1.72
21	3100	0110	BEE FOOD MANAGER SALARY	22,634	0.94	20,795	0.94	26,718	0.94
21	3100	0110	MS FOOD PRE/SERVER SALARY	36,839	1.72	33,599	1.72	30,995	1.72
21	3100	0110	MS FOOD MANAGER SALARY	25,664	0.94	23,716	0.94	19,114	0.94
21	3100	0110	HS FOOD PRE/SERVER SALARY	37,540	1.72	33,874	1.72	31,249	1.72
21	3100	0110	HS FOOD MANAGER SALARY	30,661	0.94	29,628	0.94	27,201	0.94
21	3100	0110	FOOD SERVICE DIR SALARY	74,031	1.00	61,326	1.00	57,855	1.00
21	3140	0110	CATERING SALARY	1,900	-	1,811	-	1,725	-
21	3100	0120	EE FOOD SUB SALARY	3,600	-	1,100	-	1,000	-
21	3100	0120	GE FOOD SUB SALARY	1,600	-	2,090	-	1,400	-
21	3100	0120	BEE FOOD SUB SALARY	1,600	-	2,640	-	1,650	-
21	3100	0120	MS FOOD SUB SALARY	3,200	-	1,100	-	1,000	-
21	3100	0120	HS FOOD SUB SALARY	2,200	-	1,375	-	2,000	-
21	3100	0200	EE FOOD PRE/SERVER BENEFI	8,444	-	7,601	-	5,515	-
21	3100	0200	EE FOOD MANAGER BENEFIT	14,372	-	13,744	-	13,309	-
21	3100	0200	GE FOOD PRE/SERVER BENEFI	4,583	-	3,607	-	3,313	-
21	3100	0200	GE FOOD MANAGER BENEFIT	13,532	-	12,824	-	14,996	-
21	3100	0200	BEE FOOD PRE/SERVER BENEF	8,994	-	7,124	-	6,554	-
21	3100	0200	BEE FOOD MANAGER BENEFIT	13,749	-	13,173	-	14,527	-
21	3100	0200	MS FOOD PRE/SERVER BENEFI	8,418	-	7,677	-	7,082	-
21	3100	0200	MS FOOD MANAGER BENEFIT	14,442	-	13,841	-	12,789	-
21	3100	0200	HS FOOD PRE/SERVER BENEFI	8,578	-	7,740	-	7,140	-
21	3100	0200	HS FOOD MANAGER BENEFIT	15,584	-	15,192	-	14,637	-
21	3100	0200	FOOD SERVICE DIR BENEFIT	25,494	-	22,433	-	21,641	-
21	3140	0200	CATERING BENEFITS	570	-	414	-	394	-
21	3100	0300	FOOD SERVICE DIR P/S	2,600	-	550	-	507	-
21	3100	0400	EE FD SERV P/S REP/MAINT	1,500	-	1,000	-	1,014	-
21	3100	0400	GE FD SERV P/S REP/MAINT	1,500	-	1,000	-	1,318	-
21	3100	0400	BEE FD SERV P/S REP/MAINT	2,800	-	1,000	-	1,775	-
21	3100	0400	MS FD SERV P/S REP/MAINT	4,000	-	1,000	-	1,521	-
21	3100	0400	HS FD SERV P/S REP/MAINT	2,000	-	1,000	-	2,028	-
21	3100	0580	EE FD SERV TRAVEL/REG/ENT	350	-	-	-	-	-
21	3100	0580	GE FD SERV TRAVEL/REG/ENT	350	-	-	-	-	-

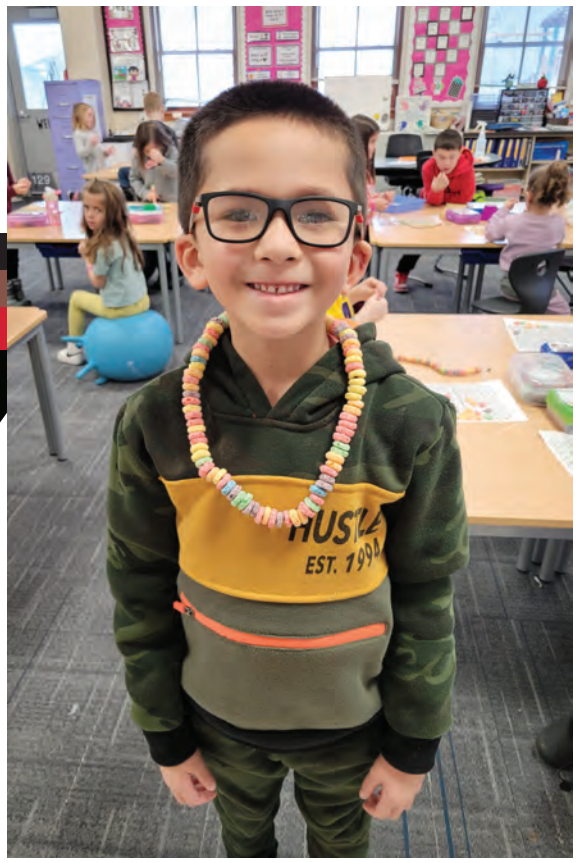
2023-24 Fund 21 Food Service Budget Detail

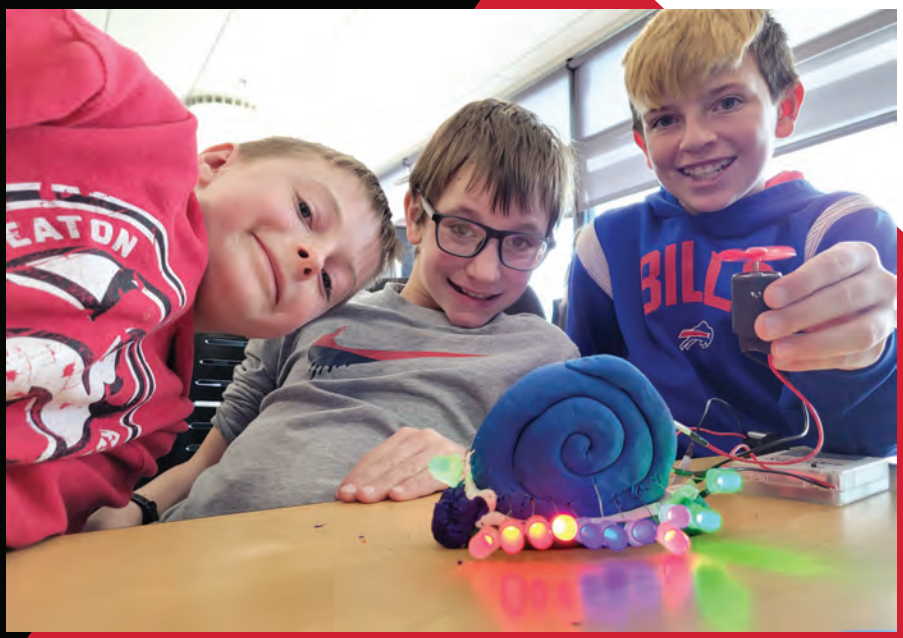
Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
21	3100	0580	BEE FOD SERV TRAVEL/REG	350	-	-	-	-	-
21	3100	0580	MS FD SERV TRAVEL/REG/ENT	350	-	-	-	-	-
21	3100	0580	HS FD SERV TRAVEL/REG/ENT	350	-	-	-	-	-
21	3100	0580	FOOD SERVICE DIR TRAVEL	700	-	500	-	406	-
21	3100	0610	EE FD SERV MAT/SUPPLIES	9,170	-	4,700	-	4,198	-
21	3100	0610	GE FD SERV MAT/SUPPLIES	7,710	-	4,100	-	3,590	-
21	3100	0610	BEE FD SERV MAT/SUPPLIES	6,830	-	5,100	-	4,569	-
21	3100	0610	MS FD SERV MAT/SUPPLIES	7,800	-	5,500	-	5,476	-
21	3100	0610	HS FD SERV MAT/SUPPLIES	16,000	-	11,000	-	10,099	-
21	3100	0610	FOOD SERVICE DIR MAT/SUPL	7,457	-	2,100	-	2,028	-
21	3100	0630	EE FD SERV PURCHASED FOOD	75,960	-	44,015	-	41,968	-
21	3100	0630	GE FD SERV PURCHASED FOOD	46,784	-	29,151	-	27,864	-
21	3100	0630	BEE FD SERV PURCH FOOD	73,046	-	50,945	-	52,378	-
21	3100	0630	MS FD SERV PURCHASED FOOD	115,015	-	58,914	-	55,334	-
21	3100	0630	HS FD SERV PURCHASED FOOD	94,430	-	69,699	-	66,402	-
21	3100	0631	EE FD SERV PURCHASED MILK	19,175	-	9,557	-	9,077	-
21	3100	0631	GE FD SERV PURCHASED MILK	12,295	-	4,522	-	4,411	-
21	3100	0631	BEE FD SERV PURCH MILK	17,210	-	10,076	-	10,797	-
21	3100	0631	MS FD SERV PURCHASED MILK	19,300	-	12,142	-	11,669	-
21	3100	0631	HS FD SERV PURCHASED MILK	15,705	-	7,703	-	6,765	-
21	3100	0633	COMMODITIES RECEIVED/USED	78,250	-	62,000	-	60,840	-
21	3100	0730	EE FOOD SERVICE EQUIP/FIX	100,000	-	-	-	-	-
21	3100	0735	EE FD SERV NON-CAP EQUIP.	2,500	-	1,000	-	1,014	-
21	3100	0735	GE FD SERV NON-CAP EQUIP	2,500	-	-	-	-	-
21	3100	0735	MS FD SERV NON-CAP EQUIP	2,500	-	550	-	507	-
21	3100	0810	EE FD SERV DUES & FEES	300	-	215	-	203	-
21	3100	0810	GE FD SERV DUES & FEES	300	-	215	-	203	-
21	3100	0810	BEE FD SERV DUES & FEES	300	-	215	-	203	-
21	3100	0810	MS FD SERV DUES & FEES	300	-	215	-	203	-
21	3100	0810	HS FD SERV DUES & FEES	300	-	215	-	203	-
21	3100	0810	FOOD SERVICE DIR DUES&FEE	1,000	-	800	-	766	-
			TOTAL EXPENDITURES	**1,270,625**	**13.15**	**861,910**	**13.15**	**830,619**	**12.75**
21	9100	0840	OPERATING RESERVE	277,663	-	273,854	-	241,241	-
			ENDING FUND BALANCE	**277,663**	**-**	**273,854**	**-**	**241,241**	**-**
			Check #	-	-	-	-	-	-

2023-24 Fund 22 Designated Grants Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
22	9900	6720	RESTRICTED FUND BALANCE	-	-	-	-	-	-
			BEGINNING FUND BALANCE	-	-	-	-	-	-
22	0000	1812	CHEVRON FOUNDATION - II	(30,000)	-	-	-	-	-
22	0000	1813	CHEVRON FOUNDATION	(75,000)	-	(50,000)	-	-	-
22	0000	3000	GIFTED & TALENTED - STATE SOURCES CDE	(28,435)	-	(32,831)	-	(24,050)	-
22	0000	3000	LIBRARY - STATE SOURCES CDE	(11,500)	-	(11,500)	-	(4,000)	-
22	0000	3000	FULL DAY KINDERGARTEN FFE FUNDING	-	-	-	-	(53,440)	-
22	0000	3010	SAFETY & SECURITY DISBURSEMENT REV	-	-	(59,200)	-	(167,832)	-
22	0000	4000	TITLE IA - NO CHILD LEFT BEHIND	(265,758)	-	(178,984)	-	(84,090)	-
22	0000	4000	TITLE III - ELL STATE REVENUE CDE	(12,681)	-	(10,000)	-	(10,769)	-
22	0000	4000	TITLE II-A - TEACHER QUALITY STATE REVENUE CDE	(58,789)	-	(43,923)	-	(36,558)	-
22	0000	4000	ESSER III ELEM SEC SCHOOLS EMERGENCY RELIEF FUND	(236,215)	-	(785,000)	-	(1,163,429)	-
22	0000	4000	ESSER II ELEM SEC SCHOOLS EMERGENCY RELIEF FUND	-	-	-	-	(518,033)	-
22	0000	4000	TITLE IV-A - EVERY STUDENT SUCCEEDS REVENUES CDE	(13,744)	-	(18,610)	-	(11,668)	-
			TOTAL REVENUES	**(732,122)**	**-**	**(1,190,048)**	**-**	**(2,073,869)**	**-**
22	0060	0100	CHEVRON II GENERAL MAT/SUPPLIES	30,000	-	50,000	-	-	-
22	0060	0600	CHEVRON GENERAL MAT/SUPPLIES	75,000	-	50,000	-	-	-
22	0070	0200	GIFTED & TALENTED BENEFIT	7,965	-	9,249	-	4,955	-
22	0070	0600	GIFTED & TALENTED MAT/SUPPLIES	1,985	-	2,000	-	1,500	-
22	0070	0110	GIFTED & TALENTED SALARY	18,485	0.10	21,582	0.10	17,595	0.10
22	2220	0600	LIBRARY GRANT GENERAL MAT/SUPPLIES	11,500	-	11,500	-	4,000	-
22	0010	0735	FULL DAY KINDERGARTEN FFE NON-CAP	-	-	-	-	53,440	-
22	0030	0600	SAFETY & SECURITY DISBURSEMENT NON-CAP	-	-	59,200	-	167,832	-
22	1700	0110	TITLE IA - EES TEACHER SALARY	45,000	1.00	-	-	-	-
22	1700	0200	TITLE IA - EES TEACHER BENEFIT	13,500	-	-	-	-	-
22	0010	0600	TITLE IA GE GENERAL MAT/SUPPLIES	300	-	-	-	-	-
22	1700	0110	TITLE IA GES TEACHER SALARY	54,182	1.00	41,594	0.60	31,344	0.60
22	1700	0200	TITLE IA GES TEACHER BENEFI	16,072	-	17,826	-	9,330	-
22	1700	0600	TITLE IA GES SP.ED. MAT/SUPPLIES	7,073	-	500	-	500	-
22	1700	0110	TITLE IA EMS TEACHER SALARY	88,675	1.50	82,820	0.60	31,344	0.60
22	1700	0200	TITLE IA EMS TEACHER BENEFI	40,108	-	35,494	-	9,330	-
22	1700	0600	TITLE IA EMS SP.ED. MAT/SUPPLIES	848	-	750	-	2,242	-
22	2200	0110	TITLE III ELL COORDINATOR SALARY	8,875	-	7,800	0.15	8,400	0.15
22	2200	0200	TITLE III ELL COORDINATOR BENEFIT	3,806	-	2,200	-	2,369	-
22	0010	0110	TITLE II-A BEES TEACHER SALARY	47,030	1.00	34,120	0.50	28,387	0.50
22	0010	0200	TITLE II-A BEES TEACHER BENEFIT	11,759	-	9,803	-	8,171	-
22	0060	0110	ESSER III ELEM SEC SCHOOLS RELIEF FUND	192,280	-	451,091	-	795,375	-
22	0060	0200	ESSER III ELEM SEC SCHOOLS RELIEF FUND	43,935	-	167,774	-	181,742	-
22	0060	0300	ESSER III ELEM SEC SCHOOLS RELIEF FUND	-	-	166,135	-	186,312	-
22	0060	0110	ESSER II ELEM SEC SCHOOLS EMERGENCY RELIEF FUND	-	-	-	-	321,896	-
22	0060	0200	ESSER II ELEM SEC SCHOOLS EMERGENCY RELIEF FUND	-	-	-	-	73,553	-
22	0060	0300	ESSER II ELEM SEC SCHOOLS EMERGENCY RELIEF FUND	-	-	-	-	113,163	-
22	0060	0735	ESSER II ELEM SEC SCHOOLS EMERGENCY RELIEF FUND	-	-	-	-	9,421	-
22	0010	0580	TITLE IV PROFESSIONAL DEVELOPMENT	13,744	-	18,610	-	11,668	-
			TOTAL EXPENDITURES	**732,122**	**4.60**	**1,190,048**	**1.95**	**2,073,869**	**1.95**
22	9100	0840	OPERATING RESERVE	-	-	-	-	-	-
			ENDING FUND BALANCE	-	-	-	-	-	-
			Check #	-	-	-	-	-	-









2023-24 Fund 23 Pupil Activity Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
23	0000	6760	ASSIGNED FUND BALANCE	(35,310)	-	(18,056)	-	(23,965)	-
			BEGINNING FUND BALANCE	**(35,310)**	**-**	**(18,056)**	**-**	**(23,965)**	**-**
23	0000	1510	INTEREST ON INVESTMENTS	(300)	-	(40)	-	(25)	-
23	0000	1740	MS PARTICIPATION FEES	(16,000)	-	(11,470)	-	(9,100)	-
23	0000	1740	HS PARTICIPATION FEES	(35,000)	-	(35,714)	-	(21,200)	-
23	0000	1770	REVENUE FROM ACT. PASSES	(10,500)	-	(9,500)	-	(8,500)	-
23	0000	1990	MISCELLANEOUS REVENUE	-	-	(1,000)	-	-	-
23	1815	1700	HS GIRLS BASKETBALL REV	(8,000)	-	(7,000)	-	(5,000)	-
23	1827	1700	HS GIRLS SOFTBALL REV	(10,000)	-	(8,500)	-	(6,000)	-
23	1828	1700	HS GIRLS SWIMMING REV	(1,000)	-	-	-	(800)	-
23	1832	1700	HS GIRLS VOLLEYBALL REV	(14,000)	-	(9,000)	-	(8,500)	-
23	1844	1700	HS BOYS BASEBALL REV	(2,500)	-	(2,500)	-	(2,000)	-
23	1845	1700	HS BOYS BASKETBALL REV	(8,000)	-	(6,000)	-	(7,500)	-
23	1850	1700	HS BOYS FOOTBALL REV	(15,000)	-	(12,000)	-	(11,450)	-
23	1851	1700	HS BOYS GOLF REV	(3,000)	-	(3,000)	-	(2,300)	-
23	1863	1700	HS BOYS WRESTLING REV	(9,000)	-	(7,500)	-	(7,500)	-
23	1890	1700	HS TRACK & FIELD REV	(4,000)	-	(4,000)	-	(4,000)	-
			TOTAL REVENUES	**(136,300)**	**-**	**(117,224)**	**-**	**(93,875)**	**-**
23	1800	0300	MS COCURR. PROF/TECH	17,000	-	17,000	-	-	-
23	1800	0600	MS ACTIVITY MAT/SUPPLIES	50	-	500	-	500	-
23	1800	0810	MS DUES AND FEES	850	-	400	-	400	-
23	1815	0300	MS GIRLS BBALL OFF/WRKER	1,760	-	930	-	1,500	-
23	1815	0580	MS GIRLS BBALL TRAVEL/REG	-	-	-	-	100	-
23	1815	0600	MS GIRLS BBALL MAT/SUPPLI	200	-	-	-	250	-
23	1815	0810	MS GIRLS BBALL DUES & FEE	-	-	-	-	100	-
23	1832	0300	MS GIRLS VBALL OFF/WRKER	1,200	-	980	-	1,400	-
23	1832	0600	MS GIRLS VBALL MAT/SUPPLI	100	-	100	-	300	-
23	1832	0810	MS GIRLS VBALL DUES & FEE	100	-	100	-	100	-
23	1845	0300	MS BOYS BBALL OFF/WRKER	1,800	-	1,100	-	1,350	-
23	1845	0600	MS BOYS BBALL MAT/SUPPLIE	300	-	300	-	300	-
23	1845	0810	MS BOYS BBALL DUES & FEES	100	-	100	-	100	-
23	1850	0300	MS BOYS FBALL OFF/WRKER	800	-	700	-	700	-
23	1850	0600	MS BOYS FBALL MAT/SUPPLIE	200	-	1,240	-	2,440	-
23	1850	0810	MS BOYS FBALL DUES & FEES	-	-	-	-	100	-
23	1863	0300	MS BOYS WRESTLING OFF/WRK	400	-	150	-	750	-
23	1863	0580	MS BOYS WRESTLING TRAVEL	100	-	100	-	-	-
23	1863	0600	MS BOYS WRESTLING MAT/SUP	150	-	150	-	250	-
23	1863	0810	MS BOYS WRESTLING DUES	200	-	250	-	400	-
23	1878	0600	MS CROSS COUNTRY MAT/SUP	100	-	100	-	150	-
23	1878	0810	MS CROSS COUNTRY DUES/FEE	200	-	300	-	400	-
23	1890	0300	MS TRACK/FIELD OFF/WRKER	500	-	500	-	500	-
23	1890	0600	MS TRACK/FIELD MAT/SUPPLI	200	-	200	-	200	-
23	1800	0150	HS EMPLOYEE WORKERS SALARY	7,000	-	7,000	-	5,500	-
23	1800	0200	HS EMPLOYEE WORKERS BENEFIT	2,200	-	2,000	-	1,260	-
23	1800	0300	HS COCURR. PROF/TECH	25,000	-	25,000	-	20,000	-
23	1800	0580	HS ACTIVITY DIR TRAVEL	-	-	-	-	700	-
23	1800	0600	HS COCURR. MAT/SUPPLIES	3,500	-	3,000	-	3,500	-
23	1800	0612	HS TRAINING MAT/SUPPLIES	3,000	-	2,000	-	3,500	-
23	1815	0300	HS GIRLS BBALL OFF/WRKER	7,500	-	6,000	-	4,500	-

2023-24 Fund 23 Pupil Activity Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
23	1815	0300	HS GIRLS BBALL TRAVEL/REG	-	-	-	-	50	-
23	1815	0600	HS GIRLS BBALL MAT/SUPPLI	700	-	500	-	750	-
23	1815	0810	HS GIRLS BBALL DUES & FEE	500	-	400	-	600	-
23	1827	0300	HS CHEERLEADING OFF/WRKER	-	-	6,500	-	5,500	-
23	1827	0300	HS CHEERLEADING TRAVEL/REG	-	-	-	-	100	-
23	1827	0600	HS CHEERLEADING MAT/SUPPLI	-	-	800	-	1,000	-
23	1827	0810	HS CHEERLEADING DUES & FEE	165	-	500	-	190	-
23	1827	0300	HS GIRLS SBALL OFF/WRKER	7,000	-	6,500	-	5,500	-
23	1827	0300	HS GIRLS SBALL TRAVEL/REG	-	-	-	-	100	-
23	1827	0600	HS GIRLS SBALL MAT/SUPPLI	800	-	800	-	1,000	-
23	1827	0810	HS GIRLS SBALL DUES & FEE	350	-	500	-	190	-
23	1828	0300	HS GIRLS SWIM OFF/WRKER	1,100	-	700	-	1,100	-
23	1828	0600	HS GIRLS SWIM MAT/SUPPLIE	100	-	150	-	150	-
23	1828	0810	HS GIRLS SWIM DUES & FEES	500	-	500	-	650	-
23	1829	0600	HS GIRLS TENNIS MAT/SUPPL	700	-	500	-	500	-
23	1829	0810	HS GIRLS TENNIS DUES & FE	300	-	300	-	300	-
23	1832	0300	HS GIRLS VBALL OFF/WRKER	9,000	-	7,500	-	5,200	-
23	1832	0580	HS GIRLS VBALL TRAVEL/REG	-	-	-	-	175	-
23	1832	0600	HS GIRLS VBALL MAT/SUPPLI	1,000	-	800	-	800	-
23	1832	0810	HS GIRLS VBALL DUES & FEE	850	-	800	-	500	-
23	1844	0300	HS BOYS BASEBALL OFF/WRK	4,500	-	3,500	-	3,200	-
23	1844	0600	HS BOYS BASEBALL MAT/SUPL	800	-	800	-	800	-
23	1844	0810	HS BOYS BASEBALL DUES	200	-	200	-	300	-
23	1845	0300	HS BOYS BBALL OFF/WRKER	7,500	-	5,500	-	5,000	-
23	1845	0600	HS BOYS BBALL MAT/SUPPLIE	500	-	500	-	600	-
23	1845	0810	HS BOYS BBALL DUES & FEES	500	-	400	-	600	-
23	1850	0300	HS BOYS FOOTBALL OFF/WRK	6,500	-	5,500	-	4,000	-
23	1850	0600	HS BOYS FBALL TRAVEL/REG	-	-	-	-	50	-
23	1850	0600	HS BOYS FOOTBALL MAT/SUPL	4,500	-	4,500	-	4,500	-
23	1850	0810	HS BOYS FBALL DUES & FEES	250	-	250	-	250	-
23	1851	0600	HS BOYS GOLF MAT/SUPPLIES	350	-	100	-	100	-
23	1851	0810	HS BOYS GOLF DUES & FEES	4,500	-	4,500	-	3,700	-
23	1863	0300	HS BOYS WRESTLING OFF/WRK	4,000	-	3,200	-	3,000	-
23	1863	0600	HS BOYS WRESTLING MAT/SUP	800	-	500	-	500	-
23	1863	0810	HS BOYS WRESTLING DUES	2,500	-	1,500	-	1,500	-
23	1878	0600	HS CROSS C MAT/SUPPLIES	200	-	200	-	200	-
23	1878	0810	HS CROSS C DUES & FEES	2,000	-	1,800	-	1,200	-
23	1890	0300	HS TRACK/FIELD OFF/WRKER	1,200	-	1,000	-	550	-
23	1890	0600	HS TRACK/FIELD MAT/SUPPLI	1,000	-	800	-	800	-
23	1890	0810	HS TRACK/FIELD DUES & FEE	2,400	-	2,400	-	1,600	-
			TOTAL EXPENDITURES	**141,775**	**-**	**127,300**	**-**	**101,265**	**-**
23	9100	0840	OPERATING RESERVE	29,835	-	7,980	-	16,575	-
			ENDING FUND BALANCE	**29,835**	**-**	**7,980**	**-**	**16,575**	**-**
			Check #	-	-	-	-	-	-

2023-24 Fund 26 Mineral Lease Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
26	9900	6750	COMMITTED FUND BALANCE	(1,054,970)	-	(981,117)	-	(939,398)	-
			BEGINNING FUND BALANCE	**(1,054,970)**	**-**	**(981,117)**	**-**	**(939,398)**	**-**
26	0000	1510	INTEREST ON INVESTMENTS	(8,500)	-	(200)	-	(648)	-
26	0000	1911	OIL AND GAS REVENUE	(6,150)	-	(16,700)	-	(19,858)	-
26	0000	1940	INSTR. MATERIALS FEES	(35,610)	-	(21,400)	-	(15,602)	-
			TOTAL REVENUES	**(50,260)**	**-**	**(38,300)**	**-**	**(36,108)**	**-**
26	2840	0734	DISTRICT-WIDE TECHNOLOGY	109,500	-	84,500	-	84,500	-
			TOTAL EXPENDITURES	**109,500**	**-**	**84,500**	**-**	**84,500**	**-**
26	9100	0840	OPERATING RESERVE	995,730	-	934,917	-	891,006	-
			ENDING FUND BALANCE	**995,730**	**-**	**934,917**	**-**	**891,006**	**-**
			Check #	-	-	-	-	-	-

2023-24 Fund 29 Athletic & Activity Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
29	9900	6760	ASSIGNED FUND BALANCE	(403,209)	-	(355,078)	-	(362,009)	-
			BEGINNING FUND BALANCE	**(403,209)**	**-**	**(355,078)**	**-**	**(362,009)**	**-**
29	1800	1700	HIGH SCHOOL ATHLETICS REVENUES	(135,000)	-	(110,000)	-	(235,470)	-
29	1800	1700	MIDDLE SCHOOL ATHLETICS REVENUES	(6,500)	-	(6,000)	-	(68,010)	-
29	1900	1700	HIGH SCHOOL ACTIVITIES REVENUES	(174,785)	-	(164,910)	-	(100,915)	-
29	1900	1700	MIDDLE SCHOOL ACTIVITIES REVENUES	(28,000)	-	(14,545)	-	(29,150)	-
29	1900	1700	ELEMENTARY ACTIVITIES REVENUES	(42,275)	-	(22,995)	-	(48,735)	-
			TOTAL REVENUES	**(386,560)**	**-**	**(318,450)**	**-**	**(482,280)**	**-**
29	1800	0600	HIGH SCHOOL ATHLETICS SUPPLIES	135,000	-	110,000	-	235,470	-
29	1800	0600	MIDDLE SCHOOL ATHLETICS SUPPLIES	6,500	-	6,000	-	68,010	-
29	1900	0600	HIGH SCHOOL ACTIVITIES SUPPLIES	174,785	-	164,910	-	100,915	-
29	1900	0600	MIDDLE SCHOOL ACTIVITIES SUPPLIES	28,000	-	14,545	-	29,150	-
29	1900	0600	ELEMENTARY ACTIVITIES SUPPLIES	42,275	-	22,995	-	48,735	-
			TOTAL EXPENDITURES	**386,560**	**-**	**318,450**	**-**	**482,280**	**-**
29	9100	0840	OPERATING RESERVE	403,209	-	355,078	-	362,009	-
			ENDING FUND BALANCE	**403,209**	**-**	**355,078**	**-**	**362,009**	**-**
			Check #	-	-	-	-	-	-

2023-24 Fund 31 Bond Redemption Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
31	9900	6720	RESTRICTED FUND BALANCE	(8,387,381)	-	(7,305,587)	-	(6,614,540)	-
			BEGINNING FUND BALANCE	**(8,387,381)**	**-**	**(7,305,587)**	**-**	**(6,614,540)**	**-**
31	0000	1110	PROPERTY TAX	(9,099,095)	-	(9,207,500)	-	(9,205,500)	-
31	0000	1510	INTEREST ON INVESTMENTS	(106,800)	-	(5,200)	-	(4,925)	-
			TOTAL REVENUES	**(9,205,895)**	**-**	**(9,212,700)**	**-**	**(9,210,425)**	**-**
31	5100	0330	BOND FEES	11,520	-	3,100	-	3,100	-
31	5100	0830	INTEREST ON DEBT	5,980,875	-	6,120,000	-	6,239,300	-
31	5100	0910	REDEMPTION OF PRINCIPAL	3,145,000	-	3,025,000	-	2,910,000	-
			TOTAL EXPENDITURES	**9,137,395**	**-**	**9,148,100**	**-**	**9,152,400**	**-**
31	9100	0840	OPERATING RESERVE	8,455,881	-	7,370,187	-	6,672,565	-
			ENDING FUND BALANCE	**8,455,881**	**-**	**7,370,187**	**-**	**6,672,565**	**-**
			Check #	-	-	-	-	-	-

2023-24 Fund 41 Building Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
41	9900	6720	RESTRICTED FUND BALANCE	(11,263,980)	-	(36,541,200)	-	(120,000,000)	-
			BEGINNING FUND BALANCE	**(11,263,980)**	**-**	**(36,541,200)**	**-**	**(120,000,000)**	**-**
41	0000	1990	INTEREST INCOME	(106,655)	-	(22,710)	-	(91,200)	-
			TOTAL REVENUES	**(106,655)**	**-**	**(22,710)**	**-**	**(91,200)**	**-**
41	4300	0722	PROFESSIONAL SERVICES	850,000	-	2,212,116	-	7,000,000	-
41	4500	0722	NEW CONSTRUCTION	6,475,635	-	16,899,840	-	53,400,000	-
41	4600	0722	MAJOR RENOVATIONS TO BUILDINGS	4,045,000	-	17,451,954	-	55,150,000	-
			TOTAL EXPENDITURES	**11,370,635**	**-**	**36,563,910**	**-**	**115,550,000**	**-**
41	9100	0840	OPERATING RESERVE	-	-	-	-	4,541,200	-
			ENDING FUND BALANCE	**-**	**-**	**-**	**-**	**4,541,200**	**-**
			Check #	-	-	-	-	-	-

2023-24 Fund 43 Capital Reserve Capital Projects Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
43	9900	6750	COMMITTED FUND BALANCE	(500,000)	-	(500,000)	-	(500,000)	-
43	9900	6760	ASSIGNED FUND BALANCE	(7,543,686)	-	(6,488,767)	-	(7,867,400)	-
			BEGINNING FUND BALANCE	**(8,043,686)**	**-**	**(6,988,767)**	**-**	**(8,367,400)**	**-**
43	0000	1510	INTEREST ON INVESTMENTS	(12,000)	-	(1,375)	-	(8,015)	-
			TOTAL REVENUES	**(12,000)**	**-**	**(1,375)**	**-**	**(8,015)**	**-**
43	0000	5210	INTERFUND TRANSFER - GF	(540,000)	-	(540,000)	-	(555,000)	-
43	0000	5243	TRANSFER IN OTHER FUNDS	-	-	-	-	-	-
			TOTAL TRANSFERS	**(540,000)**	**-**	**(540,000)**	**-**	**(555,000)**	**-**
43	0060	0730	DISTRICT WIDE F&F	25,000	-	30,000	-	30,000	-
43	0060	0734	DISTRICT-WIDE TECHNOLOGY	287,000	-	275,000	-	275,000	-
43	2500	0330	DISTRICT ACCOUNTING SOFTWARE	79,000		77,000		75,000	
43	2600	0430	O & M REP/MTCE PROJECTS	2,115,000	-	1,500,000	-	2,040,000	-
43	2600	0730	O & M EQUIPMENT	15,000	-	15,000	-	15,000	-
43	2700	0732	TRANS VEHICLES	240,000	-	65,000	-	65,000	-
43	3100	0730	FOOD SERVICE EQUIPMENT	25,000	-	15,000	-	15,000	-
43	4300	0330	CAPITAL PROFESSIONAL SERVICES	80,000		80,000		80,000	
			TOTAL EXPENDITURES	**2,866,000**	**-**	**2,057,000**	**-**	**2,595,000**	**-**
43	9100	0840	OPERATING RESERVE	5,729,686		5,473,142		6,335,415	
			ENDING FUND BALANCE	**5,729,686**	**-**	**5,473,142**	**-**	**6,335,415**	**-**
			Check #	-	-	-	-	-	-

2023-24 Fund 44 Land Dedication Budget Detail

Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
44	9900	6760	ASSIGNED FUND BALANCE	(995,711)	-	(810,765)	-	(962,875)	-
			BEGINNING FUND BALANCE	**(995,711)**	**-**	**(810,765)**	**-**	**(962,875)**	**-**
44	0000	1510	INTEREST ON INVESTMENTS	(8,500)	-	(780)	-	(690)	-
44	0000	2040	CASH-IN-LIEU REVENUE	(13,428)	-	(69,680)	-	(74,500)	-
			TOTAL REVENUES	**(21,928)**	**-**	**(70,460)**	**-**	**(75,190)**	**-**
44	4100	0710	LAND AND IMPROVEMENTS	600,000	-	600,000	-	600,000	-
			TOTAL EXPENDITURES	**600,000**	**-**	**600,000**	**-**	**600,000**	**-**
44	9100	0840	OPERATING RESERVE	417,639	-	281,225	-	438,065	-
			ENDING FUND BALANCE	**417,639**	**-**	**281,225**	**-**	**438,065**	**-**
			Check #	-	-	-	-	-	-

2023-24 Fund 72 Private-Purpose Trust Scholarship Fund Budget Detail

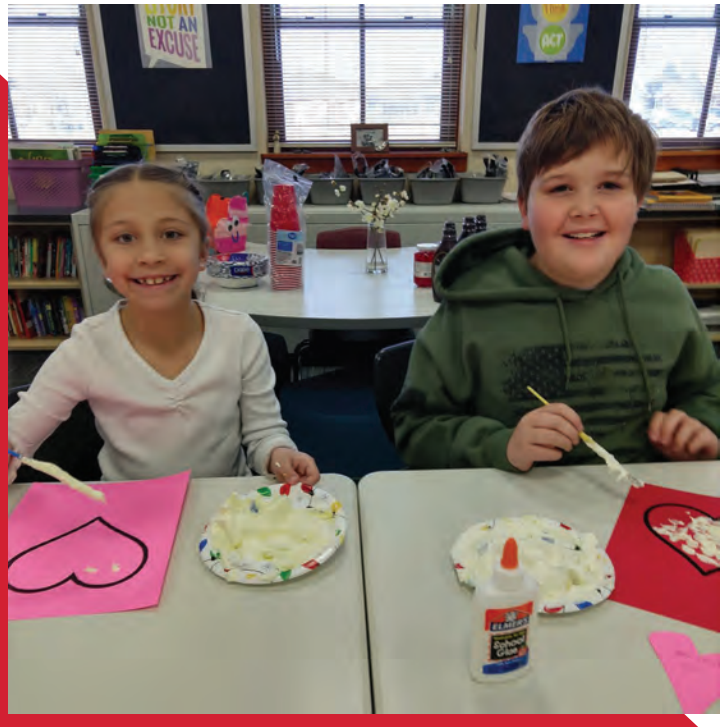
Fund	Program	Object	Description	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE	2021-22 Budget	2021-22 FTE
72	9900	6760	ASSIGNED FUND BALANCE	(452,829)	-	(452,828)	-	(447,703)	-
			BEGINNING FUND BALANCE	**(452,829)**	**-**	**(452,828)**	**-**	**(447,703)**	**-**
72	0000	1510	INTEREST ON INVESTMENTS	(25)	-	(105)	-	(100)	-
72	0000	1510	INTEREST ON INVESTMENTS	(65)	-	(265)	-	(250)	-
72	0000	1510	INTEREST ON INVESTMENTS	(50)	-	(230)	-	(220)	-
72	0000	1510	INTEREST ON INVESTMENTS	(275)	-	(1,040)	-	(960)	-
72	0000	1510	INTEREST ON INVESTMENTS	(5)	-	(12)	-	(10)	-
72	0000	1510	INTEREST ON INVESTMENTS	(7)	-	(15)	-	(12)	-
72	0000	1510	INTEREST ON INVESTMENTS	(200)	-	(500)	-	(450)	-
72	0000	1510	INTEREST ON INVESTMENTS	(75)	-	(275)	-	(250)	-
			TOTAL REVENUES	**(702)**	**-**	**(2,442)**	**-**	**(2,252)**	**-**
72	2100	0890	SCHOLARSHIP AWARD	250	-	500	-	500	-
72	2100	0890	SCHOLARSHIP AWARD	300	-	500	-	800	-
72	2100	0890	SCHOLARSHIP AWARD	250	-	500	-	500	-
72	2100	0890	SCHOLARSHIP AWARD	200	-	1,000	-	2,000	-
72	2100	0890	SCHOLARSHIP AWARD	300	-	250	-	300	-
72	2100	0890	SCHOLARSHIP AWARD	500	-	500	-	500	-
72	2100	0890	SCHOLARSHIP AWARD	200	-	100	-	100	-
			TOTAL EXPENDITURES	**2,000**	**-**	**3,350**	**-**	**4,700**	**-**
72	9100	0840	OPERATING RESERVE	451,531	-	451,920	-	445,255	-
			ENDING FUND BALANCE	**451,531**	**-**	**451,920**	**-**	**445,255**	**-**
			Check #	-	-	-	-	-	-




Built a Bridge for The Gingerbread Man




EATON


NOT AN EXCUSE

Resolution of Appropriation
2023-24 Budget

Be it resolved by the Board of Education of the Eaton School District RE-2 in Weld County, Colorado, that the amounts shown in the following schedule be appropriated to each fund as specified in the 2023-2024 Adopted Budget for the ensuing fiscal year beginning July 1, 2023 and ending June 30, 2024. The Board of Education also authorizes the transfers of monies as specified in the Adopted Budget of $1,337,770 from the General Fund to the Risk Management Fund, Food Service and Capital Projects Fund.

FUND	DESCRIPTION	FUND BALANCE	REVENUES	TRANSFERS IN	APPROPRIATIONS
10	GENERAL FUND	14,951,913	24,312,703	-	39,264,616
18	RISK MANAGEMENT / INSURANCE	374,722	870,800	762,770	2,008,292
19	COLORADO PRESCHOOL PROGRAM	-	-	-	-
07	TOTAL PROGRAM RESERVE FUND	692,131	693,591	-	1,385,722
21	FOOD SERVICE	377,663	1,135,625	35,000	1,548,288
22	FEDERAL GRANTS	-	732,122	-	732,122
23	PUPIL ACTIVITY	35,310	136,300	-	171,610
26	MINERAL LEASE	1,054,970	50,260	-	1,105,230
29	STUDENT ACTIVITIES	403,209	386,560	-	789,769
31	BOND REDEMPTION	8,387,381	9,205,895	-	17,593,276
41	BUILDING FUND	11,263,980	106,655	-	11,370,635
43	CAPITAL PROJECTS	8,043,686	12,000	540,000	8,595,686
44	LAND RESERVE	995,711	21,928	-	1,017,639
72	MEMORIAL TRUST	452,829	702	-	453,531
	TOTALS	47,033,505	37,665,141	1,337,770	86,036,416

Dated June 12, 2023

Eaton School District RE-2

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Brad Sharp, President DeAn Dillard, Secretary

Resolution of Use of Beginning Fund Balances
2023-24 Budget

Be it resolved that the Board of Education of the Eaton School District RE-2 in Weld County, Colorado, hereby authorizes the use of beginning fund balances in budget year 2023-2024 as shown below.

(21) Food Service Fund: $100,000 to cover a walk-in cooler at Eaton Elementary School, a steamer at Eaton Middle School and laptops at each of the 5 school sites. These purchases are part of the Excess Funds Spend Down Plan submitted to CDE Nutrition Division.

(23) Pupil Activity Fund: $5,475 to cover potential revenue losses from middle school sports for the fiscal year.

(26) Mineral Lease Fund: $59,240 to cover technology purchases for the fiscal year.

(41) Building Fund: $11,263,980 to cover bond initiative expenditures for the fiscal year.

(43) Capital Projects Fund: $2,314,000 for the purpose of potential deferred maintenance projects identified in the assessment of the District's buildings during the bond initiative for one-time professional services, building improvements and capital equipment.

(44) Land Reserve Fund: $528,072 for the purpose of infrastructure associated with the construction of the New Eaton High School and Benjamin Eaton Elementary School eight-classroom addition.

(72) Educational Memorial Trust: $1,298 for additional scholarship awards that will not affect donated principal balances held in perpetuity. The district serves strictly as a fiduciary of these funds.

Dated: June 12, 2023

Eaton School District RE-2

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Brad Sharp, President DeAn Dillard, Secretary

Resolution of Budget Adoption
2023-24 Budget

Resolution of Budget Adoption:

Be it Resolved that the Board of Education of the Eaton School District RE-2 in Weld County, Colorado, adopt, for the fiscal year July 1, 2023 to June 30, 2024 the proposed budget entitled Adopted Budget 2023-2024 including designated reserves as indicated in the proposed budget for multi-year fiscal agreements, emergencies and all other requirements necessary to comply with Article X, Section 20 of the Colorado State Constitution.

Resolution regarding the measure, important features of the budget:

This budget ensures that Eaton School District RE-2 holds restricted TABOR emergency cash reserves in the General Fund of $729,492 and another $513,446 for multi-year obligations as required.

The Board of Education of the Eaton School District RE-2 in Weld County, Colorado, is adopting a budget prepared using GAAP on a modified accrual basis of accounting. In preparing this budget, Eaton School District RE-2 has accrued for previous financial commitments, including but not limited to salary accruals and agreements for the purchase of materials and services.

The Board of Education has reviewed the projected fund balances indicated in the proposed 2023-2024 budget and authorized the use of beginning fund balances as required.

Be it resolved by the Board of Education of the Eaton School District RE-2 in Weld County, Colorado; adopt the 2023-2024 Adopted Budget and its key features as described in the Budget Narrative section.

Dated June 12, 2023

Eaton School District RE-2

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Brad Sharp, President DeAn Dillard, Secretary