



**"Our Business
is Children"**



Adopted Budget 2024-2025

Eaton School District RE-2

Adopted Budget for 2024-25

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Eaton School District RE-2

Adopted Budget for 2024-25

Mission Statement

Our Business is Children!



Eaton School District RE-2

Adopted Budget for 2024-25

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: Was used to account for revenue directly associated with a preschool program that was approved by the Colorado Department of Education. As of fiscal 2023-2024 the CPP Program was replaced by the Universal PreSchool with the Colorado Department of Early Childhood or CDEC. Fund 19 is no longer necessary, and all funds associated with the UPK are allowed to be reported in Fund 10, the General Fund. 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.

Eaton School District RE-2

Adopted Budget for 2024-25

Budget Highlights

Funding/Expenditures:

2024-25 State Revenue & Budget, Long Bill, HB24-1430: Introduced 03.25.2024

- *Passed through both chambers with amendments
- *JBC Conference Committee reconciled amendment differences between chambers and it appears to be nearing final adoption.

Public School Finance Act, SB24-188; Introduced 03.22.2024

- *Passed through the Senate and the House. Currently on the Governor's desk.
- *Reflects a 5.2 percent inflation increase.
- *Budget Stabilization Factor, fully eliminated (District portion decreased \$0 due to the District being a totally locally funded district)
- *For each FTE (full time equivalent) student the district will receive \$11,045
- *The bill repeals the total program reserve fund (*fund 07*) on July 1, 2025. *The bill clarifies that for the 2025-26 budget year and each budget year thereafter, revenue collected from mills that had previously been deposited in the fund by a school district are available to the school district to fund the costs of providing public education. The money is budgeted and expended in the school district's discretion.*

NEW Public School Finance Act, HB24-1448; Introduced 04.11.2024

- *Assigned to House Education Committee.
- *Would significantly alter the existing School Finance Act Funding Formula
- *Would be implemented beginning in Fiscal Year 2025-2026

Projected student count FTE is 2,033.0, which is a 45.0 student increase to the previous year's budget or 16 to previous October count. A reminder, the Formula for the School Finance Act, removes All PreSchool Head Count. The head count is now in the 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 0.0% for the 2024-2025 fiscal year.

Property insurance increase 25.0%. 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 at 100%.

Eaton School District RE-2

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Budget will honor row/step for certified and classified staff and fund column movement for certified staff. Base salary increased by 7.33% for certified. Certified salary base amount is \$47,500. Base salary increased 9.91% for classified.

89.5% of General Fund expenditures will be allocated toward instruction and student support with salaries/benefits accounting for 82.0% of the budget.

Total salaries and benefits for the General Fund represents 76.0% of Total Budget.

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 2024-25 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 2024-25 fiscal year budget prior to January 31, 2025. All budgets in this document present final budgets as adopted on June 10, 2024.

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 2024-25

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 Content Review Committees Determine 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

Adopted Budget for 2024-25

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 2024-2025 Funding Summary:

Funded Pupil Count (FPC)	\$2,033.0
Total At-Risk Pupils	761.8
Total Program Funding (SFA)	\$22,454,240
	\$11,045 / pupil * (includes rural funding in SFA)
Assessed Valuation/Mill Levy	\$936,148,509 / 22.208
Property Tax	\$20,789,986 + (\$2,700,000 Override)
	\$10,227 / pupil
Specific Ownership Tax	\$836,382
	\$411 / pupil
State Equalization	\$827,873
	\$407 / pupil
Total Program Funding (SFA)	\$22,454,240
	\$11,045 / pupil
	\$10,867 / pupil * (without rural funding in SFA)

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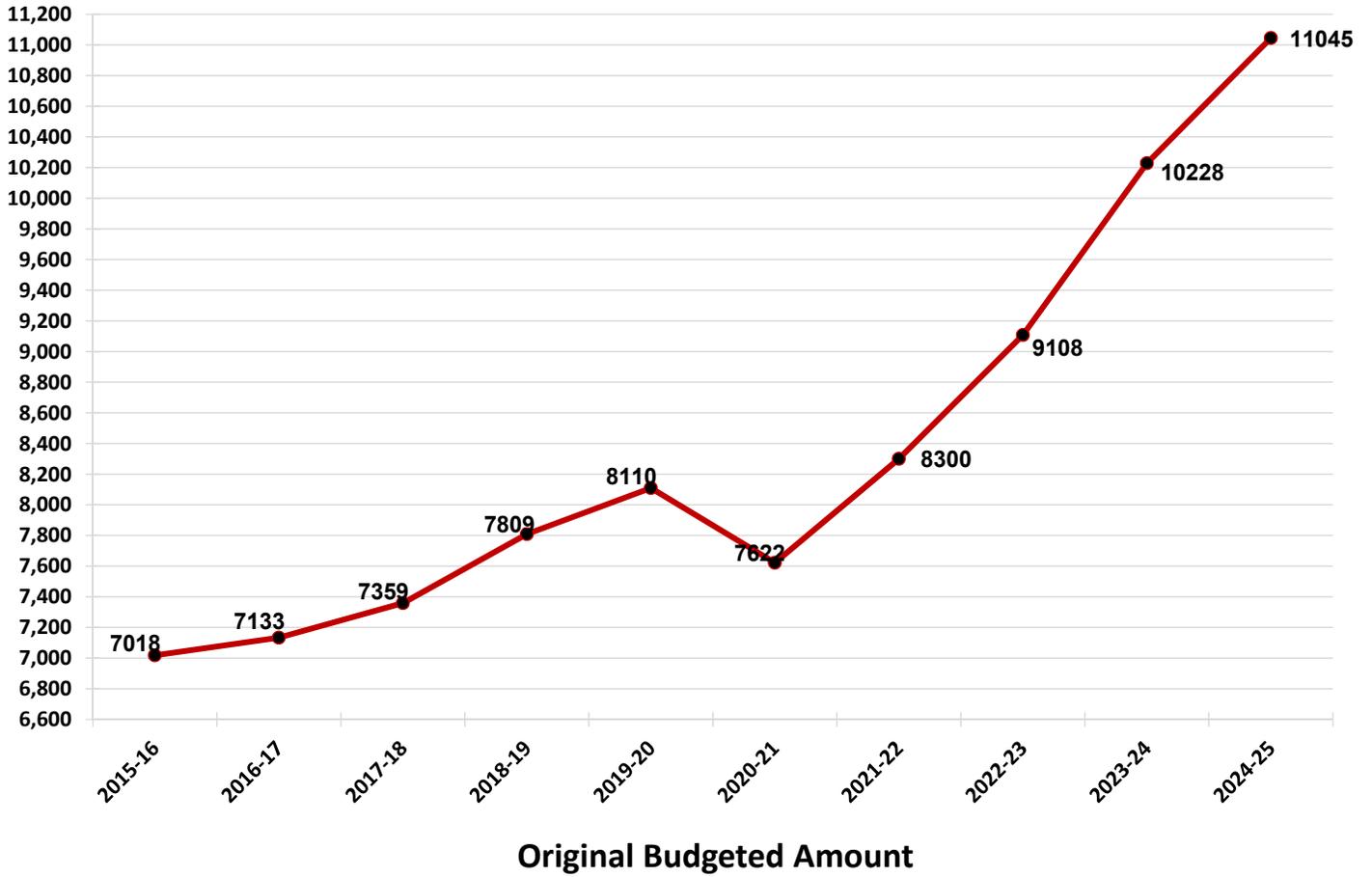
**DISTRICT-WIDE OVERVIEW
2024-25 BUDGETS**

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
			Revenue from a tax levied per statute & may be expended only to offset	
4	TOTAL PROGRAM RESERVE FUND	07	the reduction in the Budget Stabilization factor	Yes
5	NUTRITION SERVICES	21	School breakfast, and lunch programs	Yes
6	FEDERAL, STATE, & LOCAL 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

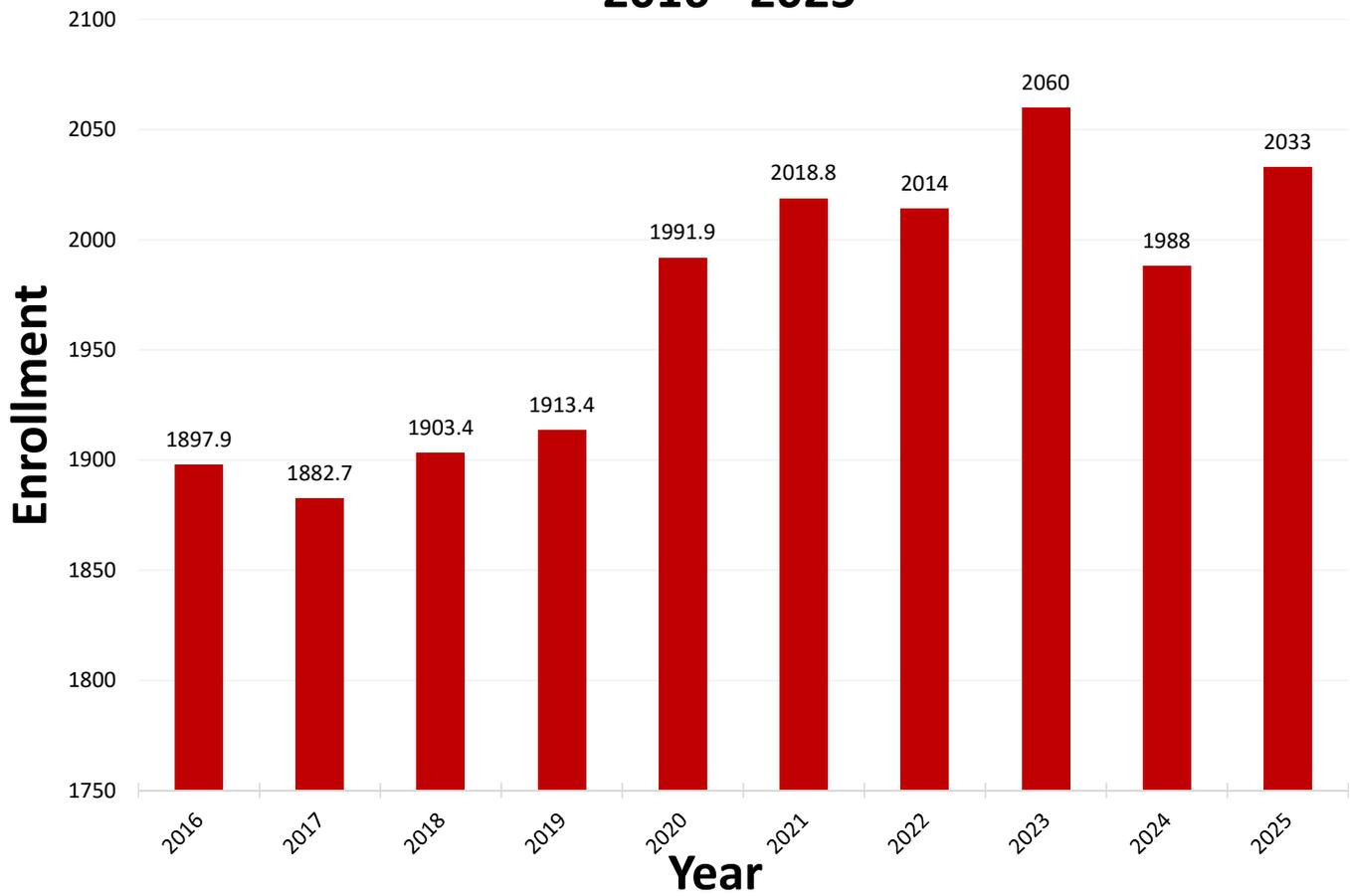
*2023-2024: Colorado PreSchool Program: Fund 19 was dissolved with the inception of the Universal PreSchool Program

Total Program Funding

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



Student Enrollment FTE Growth 2016 - 2025



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

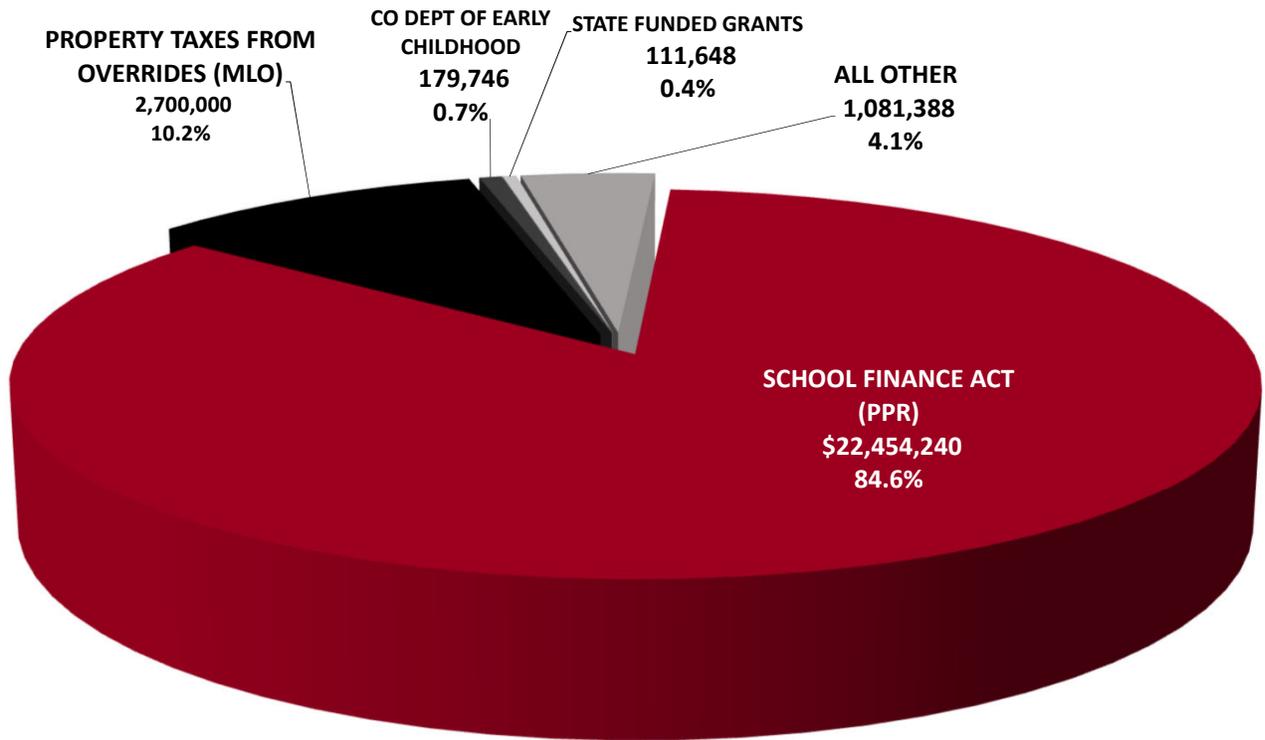
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GENERAL FUND BUDGET
FISCAL 2024-25

1	FUNDED PUPIL COUNT	1,988.0 *		2,033.0 *		45.0 *
2	OCTOBER COUNT 2023	2,017.0 *				16.0 *
	PROG	FY 2023-24	PP	FY 2024-25	PP	CHANGE
3	BEGINNING FUND BALANCES					
4	R TABOR RESERVE AT 3%	729,492		952,000		
5	R MULTI-YEAR OBLIGATIONS	513,446		503,241		
6	C COMMITTED FUND BALANCE	1,500,000		1,500,000		
7	A ASSIGNED FUND BALANCE	3,362,687		3,509,987		
8	U UNASSIGNED FUND BALANCE	8,846,288		9,154,156		
9	TOTALS	<u>14,951,913</u>	7,521	<u>15,619,384</u>	7,683	
10	REVENUES					
11	1110 SFA - PROPERTY TAXES	19,741,104		19,626,756		(114,348)
12	1120 SFA - SPECIFIC OWNERSHIP TAXES	592,448		836,382		243,934
13	3110 SFA - STATE EQUALIZATION	-		827,873		827,873
14	3120 VOC ED/CTE REIMBURSEMENT	45,564		54,126		8,562
15	3130 SPED - CHILDREN W/ DISABILITIES	533,093		539,646		6,553
16	3139 STATE ELPA FUNDING	31,639		36,200		4,561
17	3150 GIFTED & TALENTED STATE CDE REVENUE	28,802		33,018		4,216
18	3160 TRANSPORTATION REIMBURSEMENT	118,404		138,772		20,368
19	3300 RETURN OF STATE CATEGORICAL	(757,502)		-		757,502
20	3230 RURAL SCHOOL FUNDING	353,005		361,467		8,462
21	SCHOOL FINANCE ACT TOTALS	<u>20,686,557</u>	10,228	<u>22,454,240</u>	11,045	<u>1,767,683</u>
			10,406			
22	1110 PROPERTY TAXES FROM OVERRIDES 2006	1,200,000		1,200,000		-
23	1110 PROPERTY TAXES FROM OVERRIDES 2019	1,500,000		1,500,000		-
24	3259 READ ACT FUNDING	66,499		111,648		45,149
25	3897 CO DEPARTMENT OF EARLY CHILDHOOD	576,000		179,746		(396,254)
26	4010 PERKINS CTE FEDERAL FUNDING SOURCES	3,047		3,040		(7)
29	1500 INVESTMENT EARNINGS	249,000		1,020,848		771,848
30	1900 OTHER REVENUE	31,600		57,500		25,900
31	1900 OTHER REVENUE TOTALS	<u>3,626,146</u>	2,002	<u>4,072,782</u>	2,003	<u>446,636</u>
32	REVENUE TOTALS	<u>24,312,703</u>	12,230	<u>26,527,022</u>	13,048	<u>2,214,319</u>
33	EXPENDITURES					
34	<2100 STUDENT INSTRUCTION	14,354,055		15,512,809		1,158,754
35	2100's STUDENT SUPPORT	1,060,553		1,080,405		19,852
36	2200's INSTRUCTIONAL STAFF SUPPORT	557,624		736,212		178,588
37	2300's GENERAL ADMINISTRATION	498,780		517,645		18,865
38	2400's SCHOOL ADMINISTRATION	1,614,201		1,778,252		164,051
39	2500's BUSINESS SERVICES	610,949		664,272		53,323
40	2600's FACILITIES/OPERATIONS	2,787,183		3,306,979		519,796
41	2700's STUDENT TRANSPORTATION	761,052		776,265		15,213
42	2800+ CENTRAL SUPPORT	730,536		800,257		69,721
43	5200'S TRANSFERS TO OTHER FUNDS	1,337,770		1,353,926		16,156
44	EXPENDITURE TOTALS	<u>24,312,703</u>	12,230	<u>26,527,022</u>	13,048	<u>2,214,319</u>
45	NET CHANGE	-	-	-	-	-
46	ENDING FUND BALANCES					
47	R TABOR RESERVE AT 3%	729,381		795,811		
48	R MULTI-YEAR OBLIGATIONS	513,446		503,241		
49	C COMMITTED FUND BALANCE	1,500,000		1,500,000		
50	A ASSIGNED FUND BALANCE	3,362,687		3,509,987		
51	U UNASSIGNED FUND BALANCE	8,846,399		9,310,345		
52	TOTALS	<u>14,951,913</u>	7,521	<u>15,619,384</u>	7,683	

53 *2023-24: PreSchool Funded Pupil Count has been removed from the Colorado Department Of Education School Finance Act.

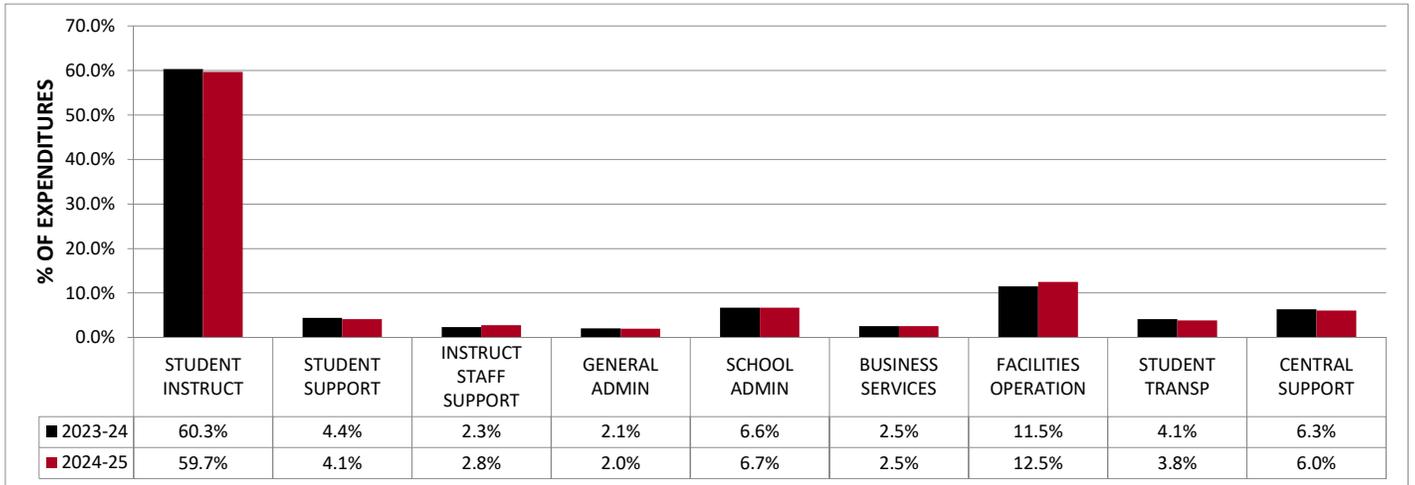
GENERAL FUND REVENUES BUDGET - by CATEGORY



SCHOOL FINANCE ACT (PPR)	\$	22,454,240	84.6%
PROPERTY TAXES FROM OVERRIDES (MLO)		2,700,000	10.2%
RURAL SCHOOLS ADDITIONAL FUNDING		-	0.0%
CO DEPT OF EARLY CHILDHOOD		179,746	0.7%
STATE FUNDED GRANTS		111,648	0.4%
ALL OTHER		1,081,388	4.1%
TOTAL REVENUES	\$	26,527,022	100.0%

FEDERAL SOURCES	\$	3,040	0.3%
INVESTMENT EARNINGS		1,020,848	94.4%
OTHER (summer tuition, mineral lease, misc.)		57,500	5.3%
	\$	1,081,388	100.0%

**2024-25 GENERAL FUND EXPENDITURES BUDGET
by CDE PROGRAM**



		FISCAL 2023-24				FISCAL 2024-25			
PROG	CDE PROGRAM DESCRIPTION	TOTALS	TRANSFERS	G.TOTALS	%	TOTALS	TRANSFERS	G.TOTALS	%
<2100	STUDENT INSTRUCTION	14,354,055	312,000	14,666,055	60%	15,512,809	315,000	15,827,809	60%
2100	STUDENT SUPPORT	1,060,553	-	1,060,553	4%	1,080,405	-	1,080,405	4%
2200	INSTRUCTIONAL STAFF SUPPORT	557,624	-	557,624	2%	736,212	-	736,212	3%
2300	GENERAL ADMINISTRATION	498,780	-	498,780	2%	517,645	-	517,645	2%
2400	SCHOOL ADMINISTRATION	1,614,201	-	1,614,201	7%	1,778,252	-	1,778,252	7%
2500	BUSINESS SERVICES	610,949	-	610,949	3%	664,272	-	664,272	3%
2600	FACILITIES/OPERATIONS	2,787,183	-	2,787,183	11%	3,306,979	-	3,306,979	12%
2700	STUDENT TRANSPORTATION	761,052	228,000	989,052	4%	776,265	236,950	1,013,215	4%
2800+	CENTRAL SUPPORT	730,536	797,770	1,528,306	6%	800,257	801,976	1,602,233	6%
TOTALS BY CDE PROGRAM		22,974,933	1,337,770	24,312,703	100%	25,173,096	1,353,926	26,527,022	100%

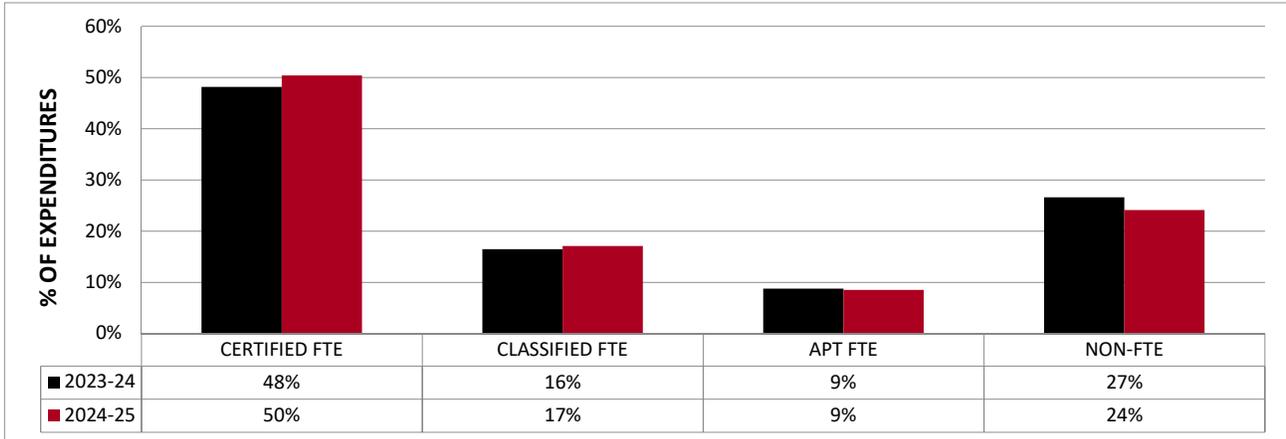
NOTES REGARDING TRANSFERS TO OTHER FUNDS

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

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)

**2024-25 GENERAL FUND EXPENDITURES BUDGET
by CATEGORY**



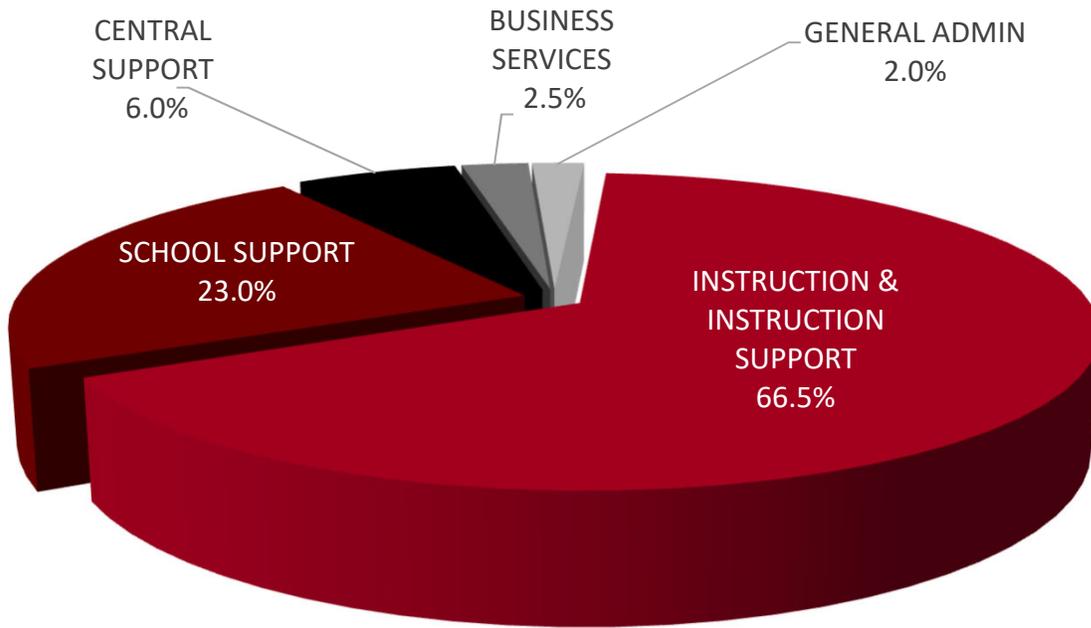
DESCRIPTION	FISCAL 2023-24				FISCAL 2024-25			
	TOTALS	TRANSFERS	G.TOTALS	%	TOTALS	TRANSFERS	G.TOTALS	%
CERTIFIED FTE	11,710,252	-	11,710,252	48%	13,358,154	-	13,358,154	50%
CLASSIFIED FTE	4,005,734	-	4,005,734	16%	4,520,989	-	4,520,989	17%
APT FTE	2,132,249	-	2,132,249	9%	2,255,195	-	2,255,195	9%
NON-FTE	5,126,698	1,337,770	6,464,468	27%	5,038,758	1,353,926	6,392,684	24%
TOTALS	22,974,933	1,337,770	24,312,703	100%	25,173,096	1,353,926	26,527,022	100%

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

2024-25 GENERAL FUND EXPENDITURES BUDGET
by CDE PROGRAM
by CATEGORY

		FISCAL 2023-24			FISCAL 2024-25		
PROG	DESCRIPTION	TOTALS	TRANSFERS	G.TOTALS	TOTALS	TRANSFERS	G.TOTALS
<2100	CERTIFIED	10,888,119	-	10,888,119	12,478,248	-	12,478,248
<2100	CLASSIFIED	1,198,885	-	1,198,885	1,431,759	-	1,431,759
<2100	APT	-	-	-	-	-	-
<2100	NON-FTE	2,267,051	312,000	2,579,051	1,602,802	315,000	1,917,802
<2100	STUDENT INSTRUCTION	14,354,055	312,000	14,666,055	15,512,809	315,000	15,827,809
2100's	CERTIFIED	719,744	-	719,744	716,788	-	716,788
2100's	CLASSIFIED	215,789	-	215,789	238,717	-	238,717
2100's	APT	-	-	-	-	-	-
2100's	NON-FTE	125,020	-	125,020	124,900	-	124,900
2100's	STUDENT SUPPORT	1,060,553	-	1,060,553	1,080,405	-	1,080,405
2200's	CERTIFIED	102,389	-	102,389	163,118	-	163,118
2200's	CLASSIFIED	106,062	-	106,062	135,291	-	135,291
2200's	APT	262,623	-	262,623	255,051	-	255,051
2200's	NON-FTE	86,550	-	86,550	182,752	-	182,752
2200's	INSTRUCTIONAL STAFF SUPPORT	557,624	-	557,624	736,212	-	736,212
2300's	CERTIFIED	-	-	-	-	-	-
2300's	CLASSIFIED	77,007	-	77,007	82,668	-	82,668
2300's	APT	256,723	-	256,723	260,177	-	260,177
2300's	NON-FTE	165,050	-	165,050	174,800	-	174,800
2300's	GENERAL ADMINISTRATION	498,780	-	498,780	517,645	-	517,645
2400's	CERTIFIED	-	-	-	-	-	-
2400's	CLASSIFIED	385,087	-	385,087	425,654	-	425,654
2400's	APT	1,173,920	-	1,173,920	1,285,105	-	1,285,105
2400's	NON-FTE	55,194	-	55,194	67,493	-	67,493
2400's	SCHOOL ADMINISTRATION	1,614,201	-	1,614,201	1,778,252	-	1,778,252
2500's	CERTIFIED	-	-	-	-	-	-
2500's	CLASSIFIED	279,279	-	279,279	280,153	-	280,153
2500's	APT	208,570	-	208,570	223,619	-	223,619
2500's	NON-FTE	123,100	-	123,100	160,500	-	160,500
2500's	BUSINESS SERVICES	610,949	-	610,949	664,272	-	664,272
2600's	CERTIFIED	-	-	-	-	-	-
2600's	CLASSIFIED	529,969	-	529,969	692,897	-	692,897
2600's	APT	143,231	-	143,231	143,751	-	143,751
2600's	NON-FTE	2,113,983	-	2,113,983	2,470,331	-	2,470,331
2600's	OPERATIONS/FACILITIES	2,787,183	-	2,787,183	3,306,979	-	3,306,979
2700's	CERTIFIED	-	-	-	-	-	-
2700's	CLASSIFIED	483,120	-	483,120	433,593	-	433,593
2700's	APT	87,182	-	87,182	87,492	-	87,492
2700's	NON-FTE	190,750	228,000	418,750	255,180	236,950	492,130
2700's	STUDENT TRANSPORTATION	761,052	228,000	989,052	776,265	236,950	1,013,215
2800's +	CERTIFIED	-	-	-	-	-	-
2800's +	CLASSIFIED	730,536	-	730,536	800,257	-	800,257
2800's +	APT	-	-	-	-	-	-
2800's +	NON-FTE	-	797,770	797,770	-	801,976	801,976
2800's +	CENTRAL SUPPORT	730,536	797,770	1,528,306	800,257	801,976	1,602,233

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+

89.5% funding directly impacts our students

DISTRICT-WIDE OVERVIEW
2024-25 BUDGETS

FUND	DESCRIPTION	BEGINNING BALANCE	REVENUES	TRANSFER IN	TRANSFER OUT	EXPENDITURES	ENDING BALANCE	NET CHANGE
			<i>PLUS</i>	<i>PLUS</i>	<i>MINUS</i>	<i>MINUS</i>		
10	GENERAL FUND	15,619,384	26,527,022	-	1,353,926	25,173,096	15,619,384	-
18	RISK MANAGEMENT / INSURANCE	347,482	869,500	778,926	-	1,648,426	347,482	-
19	COLORADO PRESCHOOL PROGRAM	-	-	-	-	-	-	-
07	TOTAL PROGRAM RESERVE FUND	693,591	5,318,518	-	-	5,817,109	195,000	<i>(498,591)</i>
21	NUTRITION SERVICES	277,663	1,191,350	35,000	-	1,226,350	277,663	-
22	FEDERAL, STATE & LOCAL GRANTS	-	433,429	-	-	433,429	-	-
23	PUPIL ACTIVITY	29,835	192,080	-	-	192,080	29,835	-
26	MINERAL LEASE	995,730	482,540	-	-	482,540	995,730	-
29	STUDENT ACTIVITIES	453,536	490,775	-	-	490,775	453,536	-
31	BOND REDEMPTION	8,688,371	10,325,099	-	-	10,036,490	8,976,980	288,609
41	BUILDING FUND	2,828,828	12,886	-	-	2,841,714	-	<i>(2,828,828)</i>
43	CAPITAL PROJECTS	8,729,686	252,000	540,000	-	4,451,950	5,069,736	<i>(3,659,950)</i>
44	LAND RESERVE	1,002,765	23,135	-	-	750,000	275,900	<i>(726,865)</i>
72	MEMORIAL TRUST	451,531	3,595	-	-	4,780	450,346	<i>(1,185)</i>
TOTALS - DISTRICT-WIDE		40,118,402	46,121,929	1,353,926	1,353,926	53,548,739	32,691,592	<i>(7,426,810)</i>

2024-25 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
10	9321	6721	RESTRICTED: TAVOR EMERGENCY RESERVE	(952,000)	-	(729,492)	-	(622,192)	-
10	9322	6722	RESTRICTED: DESIGNATED MULTI YR CONTRACTS	(503,241)	-	(513,446)	-	(428,226)	-
10	9900	6750	COMMITTED TO CAPITAL IMPROVEMENTS	(1,500,000)	-	(1,500,000)	-	(1,500,000)	-
10	9900	6760	ASSIGNED: FUND BALANCE	(3,509,987)	-	(3,362,687)	-	(2,342,321)	-
10	9900	6770	UNASSIGNED FUND BALANCE	(9,154,156)	-	(8,846,288)	-	(7,884,122)	-
BEGINNING FUND BALANCE				(15,619,384)	-	(14,951,913)	-	(12,776,861)	-
10	0000	1110	PROPERTY TAX - SFA	(19,626,756)	-	(19,741,104)	-	(13,372,929)	-
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	(836,382)	-	(592,448)	-	(1,167,622)	-
10	0000	1510	INTEREST ON INVESTMENTS	(1,020,848)	-	(249,000)	-	(5,510)	-
10	0000	1910	REVENUE FROM RENTAL	(12,000)	-	(7,350)	-	(2,100)	-
10	0000	1972	INDIRECT COST REVENUE	-	-	-	-	(10,500)	-
10	0000	1990	MISCELLANEOUS REVENUE	(36,000)	-	(24,250)	-	(22,450)	-
Total Local Sources				(24,241,486)	-	(23,314,152)	-	(17,281,111)	-
10	0000	2010	MINERAL LEASES REVENUE	-	-	-	-	(8,500)	-
Total Intermediate Sources				-	-	-	-	(8,500)	-
10	0000	3110	STATE EQUALIZATION - SFA	(827,873)	-	-	-	(4,222,744)	-
10	0000	3010	VOC ED - CAREER TECHNICAL EDUCATON	(54,126)	-	(45,564)	-	(54,615)	-
10	0000	3010	RETURN OF STATE CATEGORICAL - VOC ED - CAREER TECHNICAL ED	-	-	45,564	-	-	-
10	0000	3000	SPECIAL EDUCATION - CHILDREN W/ DISABILITIES	(539,646)	-	(533,093)	-	-	-
10	0000	3000	RETURN OF STATE CATEGORICAL - SPECIAL EDUCATION	-	-	533,093	-	-	-
10	0000	3000	STATE REVENUE - CDE ELPA	(36,200)	-	(31,639)	-	(27,440)	-
10	0000	3000	RETURN OF STATE CATEGORICAL - CDE ELPA	-	-	31,639	-	-	-
10	0000	3000	GIFTED & TALENTED STATE CDE REVENUE	(33,018)	-	(28,802)	-	-	-
10	0000	3000	RETURN OF STATE CATEGORICAL - GIFTED & TALENTED	-	-	28,802	-	-	-
10	0000	3000	TRANSPORTATION REIMBURSEMENT	(138,772)	-	(118,404)	-	(125,380)	-
10	0000	3000	RETURN OF STATE CATEGORICAL - TRANSPORTATION	-	-	118,404	-	-	-
10	0000	3000	READ ACT GRANT	(111,648)	-	(66,499)	-	(49,631)	-
10	0000	3000	RURAL SCHOOLS ADDITIONAL FUNDING	(361,467)	-	(353,005)	-	(353,005)	-
10	0000	3010	COLORADO DEPARTMENT OF EARLY CHILDHOOD 3 YEAR OLD	(179,746)	-	(576,000)	-	-	-
Total State Sources				(2,282,496)	-	(995,504)	-	(4,832,815)	-
10	0000	4010	PERKINS - FEDERAL SOURCES	(3,040)	-	(3,047)	-	(10,450)	-
Total Federal Sources				(3,040)	-	(3,047)	-	(10,450)	-
TOTAL REVENUES				(26,527,022)	-	(24,312,703)	-	(22,132,876)	-
10	0010	0110	EE TEACHER SALARY	1,457,851	24.00	1,307,203	22.96	1,200,419	23.30
10	0010	0110	EE TEACHER SALARY	31,539	0.50	43,093	0.50	38,682	-
10	0010	0110	EE INTERVENTIONIST SALARY	48,436	1.00	-	-	-	-
10	0010	0110	EE ELL PARA	14,815	0.70	3,142	0.35	8,945	-
10	0010	0110	EE CLASS PARA SALARY	99,209	4.20	62,235	2.97	53,260	3.02
10	0010	0120	EE SUB TEACHER SALARY	49,590	-	42,499	-	33,775	-
10	0010	0200	EE TEACHER BENEFIT	528,132	-	495,637	-	470,519	-
10	0010	0200	EE TEACHER BENEFIT	11,507	-	14,136	-	13,625	-
10	0010	0200	EE SUB TEACHER BENEFIT	14,877	-	8,970	-	18,185	-
10	0010	0200	EE INTERVENTIONIST BENEFIT	19,669	-	-	-	-	-
10	0010	0200	ELL PARA BENEFIT	3,385	-	718	-	2,045	-
10	0010	0200	EE CLASS PARA BENEFIT	48,474	-	31,376	-	20,591	-
10	0010	0580	EE TRAVEL/REG/ENTRANCE	2,500	-	2,300	-	3,750	-
10	0010	0600	EE GENERAL MAT/SUPPLIES	30,800	-	26,813	-	23,650	-
10	0010	0600	EE GENERAL MAT/SUPPLIES	1,400	-	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				2,362,184	30.40	2,039,122	26.78	1,920,746	26.32

2024-25 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
10	0200	0600	EE ART MAT/SUPPLIES	1,350	-	1,000	-	1,000	-
			Total Art Education - Eaton Elementary	1,350	-	1,000	-	1,000	-
10	0500	0300	EE L/A PROF SERVICES	3,500	-	3,200	-	-	-
10	0500	0600	EE L/A MAT/SUPPLIES	5,050	-	5,100	-	4,800	-
10	0500	0640	EE L/A TEXTBOOKS	2,000	-	-	-	-	-
10	0500	0600	EE L/A MAT/SUPPLIES	-	-	1,100	-	2,650	-
			Total Language Arts Education - Eaton Elementary	10,550	-	9,400	-	7,450	-
10	0800	0600	EE P.E. MAT/SUPPLIES	1,350	-	1,000	-	1,000	-
			Total Physical Curriculum Education - Eaton Elementary	1,350	-	1,000	-	1,000	-
10	1100	0600	EE MATH MAT/SUPPLIES	2,550	-	2,550	-	2,600	-
10	1100	0640	EE MATH TEXTBOOKS	4,800	-	5,250	-	5,500	-
10	1100	0640	EE MATH TEXTBOOKS	95,465	-	-	-	-	-
			Total Mathematics Education - Eaton Elementary	102,815	-	7,800	-	8,100	-
10	1200	0600	EE MUSIC MAT/SUPPLIES	1,350	-	1,000	-	1,000	-
10	1200	0640	EE MUSIC TEXTBOOKS	-	-	13,801	-	-	-
			Total Music Education - Eaton Elementary	1,350	-	14,801	-	1,000	-
10	1300	0600	EE SCIENCE MAT/SUPPLIES	3,200	-	3,000	-	3,000	-
			Total Natural Science Education - Eaton Elementary	3,200	-	3,000	-	3,000	-
10	1500	0600	EE SOC ST MAT/SUPPLIES	1,200	-	2,400	-	2,400	-
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	1,200	-	8,900	-	66,760	-
10	1600	0640	EE TECH TEXTBOOKS	-	-	6,901	-	-	-
10	1610	0600	EE TECH MAT/SUPPLIES	3,200	-	3,075	-	3,050	-
			Total Technical Education/Computer Technology - Eaton Elem	3,200	-	9,976	-	3,050	-
10	1700	0110	EE SPED TEACHER SALARY	65,928	1.00	59,687	1.00	51,512	1.00
10	1700	0110	EE SPED PARA SALARY	103,853	4.01	67,418	2.88	59,825	2.88
10	1700	0120	EE SPED BENEFITS	512	-	302	-	240	-
10	1700	0120	EE SPED SUB TEACHER SALAR	2,915	-	1,208	-	960	-
10	1700	0120	EE SPED SUB PARA SALARY	1,821	-	1,359	-	1,080	-
10	1700	0200	EE SPED TEACHER BENEFIT	23,666	-	22,216	-	20,192	-
10	1700	0200	EE SPED PARA BENEFIT	40,934	-	15,405	-	13,670	-
10	1700	0600	EE SPED MAT/SUPPLIES	3,750	-	3,200	-	2,946	-
			Total Special Education - Eaton Elementary	243,379	5.01	170,795	3.88	150,425	3.88
10	1900	0150	EE ACTIVITY SALARY	2,000	-	2,000	-	1,270	-
10	1900	0200	EE ACTIVITY BENEFIT	458	-	290	-	290	-
			Total Cocurricular Activities - Eaton Elementary	2,458	-	2,290	-	1,560	-
			Total Instruction - Eaton Elementary	2,733,036	35.41	2,268,084	30.66	2,164,091	30.20
10	2120	0110	EE COUNSELING SALARY	50,462	0.80	47,750	0.80	41,210	0.80
10	2120	0200	EE COUNSELING BENEFIT	18,412	-	17,772	-	16,154	-
10	2120	0600	EE COUNSEL MAT/SUPPLIES	1,000	-	1,000	-	1,025	-
			Total Supporting Services Students - Eaton Elementary	69,874	0.80	66,522	0.80	58,389	0.80
10	2220	0110	EE LIB PARA SALARY	21,509	0.94	14,649	0.72	15,840	0.88
10	2220	0200	EE LIB PARA BENEFITS	13,517	-	3,347	-	12,041	-
10	2220	0600	EE LIBR/MEDIA MAT/SUPPLIE	4,502	-	4,500	-	4,500	-
			Total Instructional Staff - Eaton Elementary	39,528	0.94	22,496	0.72	32,381	0.88

2024-25 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
10	2400	0110	EE PRINCIPAL SALARY	119,601	1.00	111,243	1.00	97,680	1.00
10	2400	0110	EE ASSISTANT PRINCIPAL SALARY	91,225	1.00	78,147	1.00	34,310	0.50
10	2400	0110	EE ADMINISTRATIVE ASSISTANT SALARY	46,930	1.00	41,984	1.00	40,676	1.00
10	2400	0120	EE SUB ADMINISTRATIVE ASSISTANT SALARY	496	-	453	-	360	-
10	2400	0200	EE PRINCIPAL BENEFIT	35,930	-	33,997	-	30,742	-
10	2400	0200	EE PRINCIPAL BENEFIT	29,447	-	26,434	-	12,051	-
10	2400	0200	EE ADMINISTRATIVE ASSISTANT BENEFIT	19,325	-	18,171	-	17,716	-
10	2400	0580	EE SCH ADMIN TRAVEL/REG	1,000	-	650	-	1,125	-
10	2400	0600	EE SCH ADMIN MAT/SUPPLIES	8,586	-	8,384	-	7,646	-
Total School Administration - Eaton Elementary				352,540	3.00	319,463	3.00	242,306	2.50
Total Eaton Elementary				3,194,978	40.15	2,676,565	35.18	2,497,167	34.38
10	0010	0110	GE TEACHER SALARY	502,624	7.40	405,273	7.60	367,000	7.40
10	0010	0110	GE INTERVENTIONIST SALARY	62,141	1.00	-	-	-	-
10	0010	0110	GE ESL PARA SALARY	22,447	0.94	19,652	0.94	17,540	0.94
10	0010	0110	GE CLASS PARA SALARY	13,468	0.56	11,005	0.56	19,472	0.94
10	0010	0120	GE SUB TEACHER SALARY	15,185	-	12,835	-	10,200	-
10	0010	0200	GE TEACHER BENEFITS	163,636	-	154,363	-	143,953	-
10	0010	0200	GE SUB TEACHER BENEFIT	1,664	-	1,550	-	3,120	-
10	0010	0200	GE INTERVENTIONIST BENEFIT	22,801	-	-	-	-	-
10	0010	0200	GE ESL PARA BENEFIT	13,731	-	13,068	-	12,430	-
10	0010	0200	GE CLASS PARA BENEFIT	7,881	-	7,318	-	12,871	-
10	0010	0300	GE GENERAL P/S PROF/TECH	2,000	-	2,300	-	2,300	-
10	0010	0580	GE TRAVEL/REG/ENTRANCE	1,500	-	1,500	-	1,500	-
10	0010	0600	GE GENERAL MAT/SUPPLIES	10,905	-	10,405	-	9,680	-
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	200	-	300	-	300	-
Total General Elementary Education - Galeton Elementary				840,183	9.90	639,569	9.10	609,741	9.28
10	0200	0600	GE ART MAT/SUPPLIES	400	-	300	-	300	-
Total Art Education - Galeton Elementary				400	-	300	-	300	-
10	0500	0600	GE L/A MAT/SUPPLIES	424	-	300	-	300	-
10	0500	0640	GE L/A TEXTBOOKS	1,000	-	1,000	-	1,000	-
Total Language Arts Education - Galeton Elementary				1,424	-	1,300	-	1,300	-
10	0800	0600	GE P.E. MAT/SUPPLIES	400	-	400	-	200	-
Total Physical Curriculum Education - Galeton Elementary				400	-	400	-	200	-
10	1100	0600	GE MATH MAT/SUPPLIES	500	-	500	-	500	-
10	1100	0640	GE MATH TEXTBOOKS	500	-	500	-	500	-
10	1100	0640	GE MATH TEXTBOOKS	41,021	-	-	-	-	-
Total Mathematics Education - Galeton Elementary				42,021	-	1,000	-	1,000	-
10	1200	0600	GE MUSIC MAT/SUPPLIES	400	-	400	-	350	-
10	1200	0640	GE MUSIC TEXTBOOKS	-	-	3,953	-	-	-
Total Music Education - Galeton Elementary				400	-	4,353	-	350	-
10	1300	0600	GE SCIENCE MAT/SUPPLIES	500	-	500	-	300	-
10	1300	0640	GE SCIENCE TEXTBOOKS	1,600	-	1,600	-	1,800	-
Total Natural Science Education - Galeton Elementary				2,100	-	2,100	-	2,100	-
10	1500	0600	GE SOC ST MAT/SUPPLIES	200	-	300	-	300	-
10	1500	0640	GE SOC ST TEXTBOOKS	500	-	500	-	400	-
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				700	-	800	-	20,813	-
10	1600	0600	GE TECH TEXTBOOKS	-	-	1,976	-	-	-
Total Technical Education/Computer Tech - Galeton Elem				150	-	1,976	-	-	-

2024-25 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
10	1700	0110	GE SPED TEACHER SALARY	64,014	1.00	60,710	1.00	39,514	1.00
10	1700	0110	GE SPED PARA SALARY	38,021	1.67	33,040	1.52	32,818	1.62
10	1700	0120	GE SPED SUB TEACHER SALAR	2,475	-	2,114	-	1,680	-
10	1700	0120	GE SPED SUB PARA SALARY	740	-	604	-	480	-
10	1700	0200	GE SPED TEACHER BENEFIT	23,229	-	22,450	-	17,451	-
10	1700	0200	GE SPED PARA BENEFIT	17,289	-	16,127	-	24,342	-
10	1700	0600	GE SPED MAT/SUPPLIES	300	-	300	-	300	-
Total Special Education - Galeton Elementary				146,068	2.67	135,345	2.52	116,585	2.62
Total Instruction - Galeton Elementary				1,033,846	12.57	787,143	11.62	752,389	11.90
10	2120	0110	GE COUNSELING SALARY	24,108	0.40	24,824	0.40	21,438	0.40
10	2120	0200	GE COUNSELING BENEFIT	8,949	-	9,104	-	8,268	-
10	2120	0600	GE COUNSEL MAT/SUPPLIES	200	-	200	-	200	-
Total Supporting Services - Students				33,257	0.40	34,128	0.40	29,906	0.40
10	2220	0110	GE LIBRARY PARA SALARY	8,979	0.38	7,861	0.38	13,448	0.72
10	2220	0200	GE LIBRARY PARA BENEFITS	5,311	-	5,056	-	3,073	-
10	2220	0600	GE LIBR/MEDIA MAT/SUPPLIE	500	-	500	-	500	-
Total Instructional Staff				14,790	0.38	13,417	0.38	17,021	0.72
10	2400	0110	GE PRINCIPAL SALARY	104,439	1.00	97,141	1.00	85,298	1.00
10	2400	0110	GE ADMINISTRATIVE ASSISTANT SALARY	29,232	1.00	27,612	1.00	24,391	1.00
10	2400	0120	GE SUB ADMINISTRATIVE ASSISTANT SALARY	745	-	604	-	480	-
10	2400	0200	GE PRINCIPAL BENEFIT	32,466	-	30,774	-	27,912	-
10	2400	0200	GE ADMINISTRATIVE ASSISTANT BENEFIT	15,281	-	14,887	-	13,995	-
10	2400	0300	GE SCH ADMIN P/S PROF/TEC	400	-	450	-	450	-
10	2400	0580	GE SCH ADMIN TRAVEL/REG	700	-	700	-	700	-
10	2400	0600	GE SCH ADMIN MAT/SUPPLIES	2,525	-	2,045	-	1,942	-
10	2400	0810	GE SCH ADMIN DUES & FEES	-	-	325	-	325	-
Total School Administration				185,788	2.00	174,538	2.00	155,493	2.00
Total Galeton School				1,267,681	15.35	1,009,226	14.40	954,809	15.02
10	0010	0110	BEE TEACHER SALARY	1,474,068	21.80	1,359,269	21.80	1,193,391	21.09
10	0010	0110	BEE ELL TEACHER SALARY	31,539	0.50	43,093	0.50	37,840	0.50
10	0010	0110	BEE INTERVENTIONIST SALARY	49,372	1.00	-	-	-	-
10	0010	0110	BEE ELL PARA SALARY	3,372	0.35	3,142	0.35	-	-
10	0010	0110	BEE PARA SALARY	73,500	3.04	37,635	1.72	85,583	3.86
10	0010	0120	BEE SUB TEACHER SALARY	36,125	-	19,327	-	15,360	-
10	0010	0200	BEE TEACHER BENEFIT	510,364	-	497,588	-	450,060	-
10	0010	0200	BEE ELL TEACHER BENEFIT	11,507	-	14,136	-	12,857	-
10	0010	0200	BEE SUB TEACHER BENEFIT	6,499	-	6,055	-	10,905	-
10	0010	0200	BEE INTERVENTIONIST BENEFIT	19,883	-	-	-	-	-
10	0010	0200	BEE ELL PARA BENEFIT	771	-	718	-	-	-
10	0010	0200	BEE PARA BENEFIT	25,396	-	18,249	-	27,977	-
10	0010	0580	BEE TRAVEL/REG/ENTRANCE	3,720	-	3,720	-	3,720	-
10	0010	0600	BEE INST SUPPLIES	32,298	-	31,787	-	34,051	-
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				2,278,914	26.69	2,035,219	24.37	1,902,244	25.45
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	-	5,100	-
Total Language Arts Education - BEES				5,100	-	5,100	-	5,100	-
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	-

2024-25 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
10	1100	0600	BEE MATH MAT/SUPPLIES	2,400	-	2,400	-	2,400	-
10	1100	0640	BEE MATH TEXTBOOKS	83,349	-	-	-	-	-
			Total Mathematics Education - BEES	85,749	-	2,400	-	2,400	-
10	1200	0600	BEE MUSIC MAT/SUPPLIES	900	-	900	-	900	-
10	1200	0640	BEE MUSIC TEXTBOOKS	-	-	12,246	-	-	-
			Total Music Education - BEES	900	-	13,146	-	900	-
10	1300	0600	BEE SCI MAT/SUPPLIES	2,400	-	2,400	-	2,400	-
			Total Natural Science Education - BEES	2,400	-	2,400	-	2,400	-
10	1500	0600	BEE SOC ST MAT/SUPPLIES	2,400	-	2,400	-	2,400	-
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	-	2,400	-	66,760	-
10	1600	0640	BEE TECH TEXTBOOKS	-	-	6,123	-	750	-
10	1610	0600	BEE TECH MAT/SUPPLIES	750	-	750	-	750	-
			Total Technical Education/Computer Tech - BEES	750	-	6,873	-	1,500.00	-
10	1700	0110	BEE SPED TEACHER SALARY	138,798	2.00	120,494	2.00	103,775	2.00
10	1700	0110	BEE SPED PARA SALARY	221,794	8.07	176,863	7.88	125,164	5.96
10	1700	0120	BEE SPED SUB TEACHER SALA	15,252	-	14,949	-	11,880	-
10	1700	0120	BEE SPED SUB PARA SALARY	7,980	-	7,550	-	6,000	-
10	1700	0200	BEE SPED TEACHER BENEFIT	48,919	-	44,688	-	40,556	-
10	1700	0200	BEE SPED SUB TEACHER BENE	4,271	-	1,500	-	1,440	-
10	1700	0200	BEE SPED PARA BENEFIT	84,033	-	64,002	-	45,445	-
10	1700	0600	BEE SPED MAT/SUPPLIES	2,500	-	2,500	-	2,500	-
			Total Special Education - BEES	523,547	10.07	432,546	9.88	336,760	7.96
10	1900	0150	BEE ACTIVITY SALARY	4,000	-	1,000	-	635	-
10	1900	0200	BEE ACTIVITY BENEFIT	916	-	145	-	145	-
			Total Cocurricular Activities - BEES	4,916	-	1,145	-	780	-
			Total Instruction Benjamin Eaton Elementary	2,908,476	36.76	2,505,029	34.25	2,321,894	33.41
10	2120	0110	BEE COUNSELING SALARY	45,969	0.80	51,546	0.80	44,544	0.80
10	2120	0200	BEE COUNSELING BENEFIT	17,385	-	18,640	-	16,916	-
10	2120	0600	BEE COUNSELING MAT/SUPPLI	900	-	900	-	900	-
			Total Supporting Services - Students	64,254	0.80	71,086	0.80	62,360	0.80
10	2220	0110	BEE LIBRARY PARA SALARY	22,447	0.94	19,652	0.94	17,540	0.94
10	2220	0200	BEE LIBRARY PARA BENEFITS	13,731	-	13,068	-	12,430	-
10	2220	0600	BEE LIB MAT/SUPPLIES	3,000	-	3,000	-	3,000	-
			Total Instructional Staff Support	39,178	0.94	35,720	0.94	32,970	0.94
10	2400	0110	BEE PRINCIPAL SALARY	122,808	1.00	114,227	1.00	100,301	1.00
10	2400	0110	BEE ASSISTANT PRINCIPAL SALARY	89,577	1.00	68,620	1.00	34,310	0.50
10	2400	0110	BEE SEC SALARY	31,296	1.00	29,251	1.00	26,323	1.00
10	2400	0120	BEE SUB SEC SALARY	1,615	-	1,510	-	1,200	-
10	2400	0200	BEE PRINCIPAL BENEFIT	36,663	-	34,678	-	31,341	-
10	2400	0200	BEE PRINCIPAL BENEFIT	29,070	-	24,257	-	12,061	-
10	2400	0200	BEE SEC BENEFIT	15,753	-	15,261	-	14,436	-
10	2400	0580	BEE SCH ADMIN TRAVEL/REG	1,200	-	1,200	-	1,200	-
10	2400	0600	BEE SCH ADMIN MAT/SUPPLIE	7,824	-	7,834	-	7,571	-
10	2400	0810	BEE SCH ADMIN DUES & FEES	-	-	-	-	1,000	-
			Total School Administration	335,806	3.00	296,838	3.00	229,743	2.50
			Total Benjamin Eaton School	3,347,714	41.50	2,908,673	38.99	2,646,967	37.65

2024-25 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
10	0020	0110	MS TEACHER SALARY	1,190,340	19.00	988,551	18.00	980,176	19.00
10	0020	0110	MS TEACHER SALARY	-	-	-	-	17,672	-
10	0020	0110	MS INTERVENTIONIST SALARY	62,141	1.00	-	-	-	-
10	0020	0120	MS SUB TEACHER SALARY	69,510	-	55,869	-	44,400	-
10	0020	0200	MS TEACHER BENEFIT	412,573	-	380,281	-	385,838	-
10	0020	0200	MS TEACHER BENEFIT	-	-	-	-	12,388	-
10	0020	0200	MS SUB TEACHER BENEFITS	15,883	-	-	-	-	-
10	0020	0200	MS INTERVENTIONIST BENEFIT	22,801	-	-	-	-	-
10	0020	0310	MS GRADE LEVEL P/S	10,000	-	-	-	5,000	-
10	0020	0580	MS TRAVEL/REG/ENTRANCE	4,650	-	-	-	4,500	-
10	0020	0600	MS GENERAL MAT/SUPPLIES	21,031	-	31,220	-	18,102	-
			Total General Middle School Education	1,808,929	20.00	1,455,921	18.00	1,468,076	19.00
10	0200	0110	MS ART TEACHER SALARY	58,397	1.00	46,023	1.00	60,934	1.00
10	0200	0200	MS ART TEACHER BENEFIT	21,945	-	19,094	-	22,766	-
10	0200	0600	MS ART MAT/SUPPLIES	4,000	-	4,000	-	3,400	-
10	0200	0600	MS ART MAT/SUPPLIES	-	-	-	-	4,850	-
			Total Art Instruction - Middle School	84,342	1.00	69,117	1.00	91,950	1.00
10	0500	0300	MS L/A MAT/SUPPLIES	-	-	-	-	3,000	-
10	0500	0600	MS L/A MAT/SUPPLIES	3,300	-	3,000	-	2,200	-
10	0511	0600	MS READING SUPPLIES	-	-	1,500	-	5,000	-
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	-	200	-	500	-
			Total English Language Arts - Middle School	3,500	-	80,983	-	39,800	-
10	0800	0110	MS P.E. TEACHER SALARY	123,225	2.00	118,287	2.00	111,837	2.00
10	0800	0200	MS P.E. TEACHER BENEFIT	45,360	-	44,183	-	37,095	-
10	0800	0600	MS P.E. MAT/SUPPLIES	2,000	-	2,000	-	3,000	-
10	0800	0600	MS P.E. MAT/SUPPLIES	-	-	-	-	21,098	-
			Total Physical Education Curriculum - Middle School	170,585	2.00	164,470	2.00	173,030	2.00
10	0900	0110	MS FAMILY & CONSUMER EDUCATION TEACHER SALARY	82,839	1.00	78,397	1.00	50,614	1.00
10	0900	0200	MS FAMILY & CONSUMER EDUCATION TEACHER BENEFITS	27,530	-	26,492	-	19,987	-
10	0900	0600	MS FAMILY & CONSUMER EDUCATION MAT/SUPPLIES	3,500	-	3,500	-	2,500	-
			Total Family and Consumer Education - Middle School	113,869	1.00	108,389	1.00	73,101	1.00
10	1000	0110	MS IND ART TEACHER SALARY	57,143	1.00	55,493	1.00	48,728	1.00
10	1000	0200	MS INDART TEACHER BENEFIT	21,659	-	21,259	-	19,556	-
10	1000	0600	MS IND ART MAT/SUPPLIES	4,000	-	4,000	-	3,000	-
			Total Industrial Arts/Technology Education - Middle School	82,802	1.00	80,752	1.00	71,284	1.00
10	1100	0600	MS MATH MAT/SUPPLIES	1,200	-	3,200	-	5,300	-
10	1100	0640	MS MATH TEXTBOOKS	68,062	-	-	-	-	-
			Total Mathematics Instruction - Middle School	69,262	-	3,200	-	5,300	-
10	1200	0110	MS MUSIC TEACHER SALARY	130,384	2.00	125,607	2.00	114,397	2.00
10	1200	0200	MS MUSIC TEACHER BENEFIT	46,996	-	45,856	-	44,341	-
10	1200	0600	MS MUSIC MAT/SUPPLIES	2,400	-	4,200	-	1,500	-
10	1200	0640	MS MUSIC TEXTBOOKS	-	-	50,000	-	-	-
10	1250	0600	MS BAND MAT/SUPPLIES	3,450	-	4,800	-	4,800	-
			Total Music Instruction - Middle School	183,230	2.00	230,463	2.00	165,038	2.00
10	1300	0600	MS SCIENCE MAT/SUPPLIES	2,030	-	2,000	-	4,700	-
			Total Natural Science Instruction - Middle School	2,030	-	2,000	-	4,700	-
10	1500	0600	MS SOC ST MAT/SUPPLIES	1,800	-	1,500	-	2,500	-
			Total Social Sciences Instruction - Middle School	1,800	-	1,500	-	2,500	-
10	1600	0110	MS TECH TEACHER SALARY	57,461	1.00	46,023	1.00	67,708	1.00
10	1600	0200	MS TECH TEACHER BENEFIT	21,731	-	19,094	-	23,893	-
10	1600	0640	MS TECH SUP/MATERIALS	-	-	10,000	-	2,500	-
10	1610	0600	MS TECH SUP/MATERIALS	2,500	-	2,400	-	-	-
			Total Technical Education/Computer Tech Instruction - Middle	81,692	1.00	77,517	1.00	94,101	1.00

2024-25 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
10	1700	0110	MS SPED TEACHER SALARY	97,808	2.00	92,046	2.00	91,924	2.00
10	1700	0110	MS SPED PARA SALARY	75,212	2.82	75,839	3.53	68,799	3.53
10	1700	0120	MS SPED SUB TEACHER SALAR	3,730	-	2,567	-	2,040	-
10	1700	0200	MS SPED TEACHER BENEFIT	39,552	-	38,187	-	37,848	-
10	1700	0200	MS SPED SUB TEACHER BENEF	852	-	-	-	-	-
10	1700	0200	MS SPED PARA BENEFIT	42,991	-	43,062	-	40,985	-
10	1700	0600	MS SP.ED-ESL MAT/SUPPLIES	2,100	-	2,200	-	3,000	-
Total Special Education Instruction - Middle School				262,245	4.82	253,901	5.53	244,596	5.53
10	1800	0150	MS ACTIVITY SALARY	75,616	-	69,740	-	63,931	-
10	1800	0200	MS ACTIVITY BENEFIT	17,281	-	15,932	-	14,609	-
10	1900	0150	MS ACTIVITY SALARY	9,396	-	5,013	-	4,675	-
10	1900	0200	MS ACTIVITY BENEFIT	2,147	-	1,068	-	1,068	-
10	1900	0200	MS ACTIVITY NON-CAP EQ	5,000	-	-	-	-	-
Total Cocurricular Activities Instruction - Middle School				109,440	-	91,753	-	84,283	-
Total Instruction - Eaton Middle School				2,973,726	32.82	2,619,966	31.53	2,517,759	32.53
10	2120	0110	MS COUNSELING SALARY	127,174	2.00	126,944	2.00	89,658	1.66
10	2120	0200	MS COUNSELING BENEFIT	46,262	-	46,113	-	37,330	-
10	2120	0600	MS COUNSEL MAT/SUPPLIES	500	-	500	-	500	-
Total Supporting Services - Students				173,936	2.00	173,557	2.00	127,488	1.66
10	2220	0110	MS LIBR/MEDIA PARA SALARY	33,533	0.93	27,555	0.94	26,665	0.94
10	2220	0200	MS LIBR/MEDIA PARA BENEFIT	16,264	-	14,874	-	6,093	-
10	2220	0400	MS LIBR/MEDIA P/S REP/MAI	-	-	-	-	1,550	-
10	2220	0600	MS LIBR/MEDIA MAT/SUPPLIE	4,000	-	3,000	-	4,500	-
10	2220	0640	MS LIBR/MEDIA TEXTBOOKS	-	-	-	-	2,050	-
10	2220	0810	MS LIBR/MEDIA DUES & FEES	-	-	-	-	1,850	-
Total Instructional Staff Support				53,797	0.93	45,429	0.94	42,708	0.94
10	2400	0110	MS PRINCIPAL SALARY	116,808	1.00	108,645	1.00	95,400	1.00
10	2400	0110	MS ASST PRINCIPAL SALARY	122,869	1.00	107,104	1.00	94,047	1.00
10	2400	0110	MS ADMINISTRATIVE ASSISTANT SALARY	57,040	2.00	56,437	2.00	51,625	2.00
10	2400	0110	MS CAMPUS MONITOR SALARY	28,873	1.00	25,451	1.00	24,769	1.00
10	2400	0120	MS SUB ADMINISTRATIVE ASSISTANT SALARY	2,110	-	1,963	-	1,560	-
10	2400	0200	MS PRINCIPAL BENEFIT	35,292	-	33,403	-	30,221	-
10	2400	0200	MS ASST PRINCIPAL BENEFIT	36,677	-	41,619	-	38,299	-
10	2400	0200	MS ADMINISTRATIVE ASSISTANT BENEFIT	30,237	-	30,051	-	28,639	-
10	2400	0110	MS CAMPUS MONITOR BENEFIT	15,199	-	14,393	-	14,081	-
10	2400	0400	MS SCH ADMIN P/S REP/MAIN	10,000	-	-	-	-	-
10	2400	0580	MS SCH ADMIN TRAVEL/REG	1,000	-	1,500	-	1,500	-
10	2400	0600	MS SCH ADMIN MAT/SUPPLIES	12,382	-	20,686	-	20,511	-
10	2400	0810	MS SCH ADMIN DUES & FEES	500	-	1,000	-	500	-
Total School Administration				468,987	5.00	442,252	5.00	401,152	5.00
Total Middle School				3,670,446	40.75	3,281,204	39.47	3,089,107	40.13
10	0030	0110	HS INTERVENTIONIST SALARY	60,121	1.00	-	-	-	-
10	0030	0110	HS ELL TEACHER SALARY	-	-	-	-	17,876	0.33
10	0030	0120	HS SUB TEACHER SALARY	113,705	-	75,347	-	59,880	-
10	0030	0200	HS ELL TEACHER BENEFIT	-	-	-	-	6,864	-
10	0030	0200	HS SUB TEACHER BENEFIT	31,837	-	21,000	-	10,900	-
10	0030	0200	HS INTERVENTIONIST BENEFIT	21,995	-	-	-	-	-
10	0030	0300	HS P/S PROF/TECH	3,500	-	3,500	-	3,500	-
10	0030	0580	HS TRAVEL/REG/ENTRANCE	6,600	-	5,500	-	5,500	-
10	0030	0600	HS GENERAL MAT/SUPPLIES	29,108	-	30,955	-	18,327	-
10	0030	0810	HS GENERAL DUES & FEES	2,000	-	2,000	-	2,000	-
Total General High School Education Instruction				268,866	1.00	138,302	-	124,847	0.33
10	0050	0300	HS POST SECONDARY TUITION - UNC	-	-	-	-	25,000	-
10	0050	0569	HS POST SECONDARY TUITION - AIMS	115,000	-	115,000	-	90,000	-
Total General Post-Secondary Education Instruction				115,000	-	115,000	-	115,000	-

2024-25 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
10	0100	0110	HS VOC ED-AG TEACHER SALARY	183,631	1.80	148,975	1.84	132,648	1.79
10	0100	0200	HS VOC ED-AG TEACHER BENEFIT	51,730	-	49,121	-	46,236	-
10	0100	0200	HS VOC ED-AG TEACHER BENEFI EXTRA DAYS	4,199	-	1,380	-	605	-
10	0100	0600	HS VOC ED-AG MAT/SUPPLIES	10,700	-	10,700	-	10,800	-
10	0100	0600	HS VOC ED-AG MAT/SUPPLIES	4,000	-	3,047	-	10,468	-
			Total Agriculture Instruction - High School	254,260	1.80	213,223	1.84	200,757	1.79
10	0200	0110	HS ART TEACHER SALARY	48,436	1.00	46,023	1.00	47,920	1.00
10	0200	0200	HS ART TEACHER BENEFIT	19,669	-	19,094	-	19,371	-
10	0200	0400	HS ART P/S REPAIRS/MAINT	800	-	800	-	800	-
10	0200	0600	HS ART MAT/SUPPLIES	3,900	-	3,900	-	4,000	-
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	2,000	-	2,900	-	2,000	-
			Total Art - High School	74,905	1.00	72,817	1.00	79,741	1.00
10	0300	0110	HS VOC/BUS TEACHER SALARY	161,360	2.00	120,617	2.00	123,883	2.00
10	0300	0200	HS VOC/BUS TEACHER BENEFI	48,361	-	44,716	-	45,580	-
10	0300	0600	HS VOC/BUS MAT/SUPPLIES	2,500	-	3,500	-	4,800	-
10	0300	0640	HS VOC/BUS TEXTBOOKS	-	-	20,000	-	-	-
			Total Business Instruction - High School	212,221	2.00	188,833	2.00	174,263	2.00
10	0500	0110	HS L/A TEACHER SALARY	434,198	6.33	364,495	6.00	325,122	5.67
10	0500	0200	HS L/A TEACHER BENEFIT	147,950	-	134,753	-	123,242	-
10	0500	0600	HS L/A MAT/SUPPLIES	3,900	-	3,150	-	3,500	-
10	0543	0600	HS JOURNAL MAT/SUPPLIES	5,200	-	5,200	-	5,200	-
10	0549	0600	HS YEARBK MAT/SUPPLIES	3,800	-	3,800	-	4,300	-
10	0560	0600	HS DRAMS MAT/SUPPLIES	2,500	-	2,500	-	2,600	-
10	0560	0810	HS DRAMA DUES & FEES	-	-	400	-	400	-
			Total English Language Arts - High School	597,548	6.33	514,298	6.00	464,364	5.67
10	0600	0110	HS FR/LANG TEACHER SALARY	194,789	3.00	172,330	3.00	159,726	2.67
10	0600	0200	HS F/LANG TEACHER BENEFIT	64,602	-	65,110	-	61,762	-
10	0600	0600	HS F.LANG MAT/SUPPLIES	3,000	-	3,000	-	3,100	-
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	262,391	3.00	325,357	3.00	257,888	2.67
10	0800	0110	HS P.E. TEACHER SALARY	194,962	3.00	169,486	2.86	163,784	3.00
10	0800	0200	HS P.E. TEACHER BENEFIT	67,733	-	63,259	-	62,689	-
10	0800	0600	HS P.E. MAT/SUPPLIES	3,000	-	2,900	-	3,000	-
10	0800	0600	HS P.E. MAT/SUPPLIES	-	-	-	-	24,143	-
			Total Physical Education Curriculum - High School	265,695	3.00	235,645	2.86	253,616	3.00
10	0900	0110	HS FAMILY & CONSUMER EDUCATION/VOC TEACHER SALAR	48,436	1.00	59,687	1.00	64,315	1.00
10	0900	0200	HS FAMILY & CONSUMER EDUCATION TEACHER BENEFI	19,669	-	22,216	-	23,118	-
10	0900	0600	HS FAMILY & CONSUMER EDUCATION MAT/SUPPLIES	5,800	-	5,300	-	5,400	-
			Total Family and Consumer Education - High School	73,905	1.00	87,203	1.00	92,833	1.00
10	1000	0110	HS IND ART TEACHER SALARY	76,473	1.20	69,343	1.16	59,810	1.16
10	1000	0200	HS IND ART TEACHER BENEFI	27,796	-	25,795	-	23,436	-
10	1000	0600	HS IND ART MAT/SUPPLIES	5,000	-	5,000	-	5,100	-
			Total Industrial Arts/Technology Education - High School	109,269	1.20	100,138	1.16	88,346	1.16
10	1100	0110	HS MATH TEACHER SALARY	268,230	4.71	276,400	4.71	186,183	4.00
10	1100	0200	HS MATH TEACHER BENEFIT	101,804	-	103,556	-	76,229	-
10	1100	0600	HS MATH MAT/SUPPLIES	3,000	-	2,000	-	3,300	-
10	1100	0640	HS MATH TEXTBOOKS	78,493	-	-	-	-	-
			Total Mathematics Instruction - High School	451,527	4.71	381,956	4.71	265,712	4.00

2024-25 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
10	1200	0110	HS MUSIC TEACHER SALARY	123,549	2.00	115,219	2.00	114,967	2.00
10	1200	0200	HS MUSIC TEACHER BENEFIT	45,434	-	43,482	-	43,113	-
10	1200	0600	HS MUSIC MAT/SUPPLIES	4,100	-	4,100	-	4,200	-
10	1200	0640	HS MUSIC TEXTBOOKS	-	-	50,000	-	-	-
10	1250	0600	HS BAND MAT/SUPPLIES	7,900	-	7,900	-	8,000	-
10	1200	0810	HS MUSIC DUES & FEES	350	-	350	-	350	-
Total Music Instruction - High School				181,333	2.00	221,051	2.00	170,630	2.00
10	1300	0110	HS SCIENCE TEACHER SALARY	342,870	5.00	339,005	5.00	293,617	5.00
10	1300	0200	HS SCIENCE TEACHER BENEFIT	121,354	-	120,350	-	109,199	-
10	1300	0600	HS SCIENCE MAT/SUPPLIES	4,000	-	4,000	-	4,100	-
10	1310	0600	HS STEM MATERIALS/SUPPLIES	4,500	-	4,900	-	5,000	-
Total Natural Science Instruction - High School				472,724	5.00	468,255	5.00	411,916	5.00
10	1500	0110	HS SOC ST TEACHER SALARY	274,516	4.00	259,235	4.00	223,574	4.00
10	1500	0200	HS SOC ST TEACHER BENEFIT	97,133	-	93,544	-	84,773	-
10	1500	0600	HS SOC ST MAT/SUPPLIES	2,000	-	2,000	-	2,900	-
Total Social Sciences Instruction - High School				373,649	4.00	354,779	4.00	311,247	4.00
10	1600	0300	HS TECH P/S PROF/TECH	-	-	-	-	10,350	-
10	1600	0600	HS TECH MAT/SUPPLIES	-	-	-	-	2,075	-
10	1610	0400	HS TECH P/S REP/MAINT	3,100	-	3,100	-	3,100	-
10	1610	0600	HS TECHNOLOGY / SOFTWARE / APP MAT/SUPPLIES	62,000	-	50,000	-	50,000	-
10	1610	0600	HS TECHNOLOGY / SOFTWARE / APP MAT/SUPPLIES	245,500	-	198,500	-	190,500	-
Total Technical Education/Computer Tech Instruction - High School				310,600	-	251,600	-	256,025	-
10	1700	0110	HS SPED TEACHER SALARY	196,199	3.00	190,897	3.00	171,001	3.00
10	1700	0110	HS SPED PARA SALARY	223,490	8.64	232,438	10.11	195,053	9.22
10	1700	0120	HS SPED SUB TEACHER SALAR	4,672	-	2,718	-	2,160	-
10	1700	0120	HS SPED SUB PARA SALARY	1,205	-	1,057	-	840	-
10	1700	0200	HS SP.ED TEACHER BENEFIT	70,636	-	69,294	-	64,339	-
10	1700	0200	HS SP.ED PARA BENEFIT	119,880	-	129,796	-	86,678	-
10	1700	0600	HS SPED MAT/SUPPLIES	2,000	-	2,000	-	2,100	-
10	1700	0600	HS SPED CENTER BASED MAT/SUPPLIES	2,400	-	2,400	-	2,500	-
Total Special Education Instruction - High School				620,482	11.64	630,600	13.11	524,671	12.22
10	1800	0150	HS ACTIVITY SALARY	148,525	-	147,180	-	126,285	-
10	1800	0200	HS ACTIVITY BENEFIT	33,939	-	33,248	-	28,856	-
10	1839	0580	HS GIRLS COCURREN. TRAVEL	12,250	-	11,250	-	10,750	-
10	1869	0580	HS BOYS COCURREN. TRAVEL	12,250	-	11,250	-	10,750	-
10	1900	0150	HS ACTIVITY SALARY	95,136	-	35,226	-	30,550	-
10	1900	0200	HS ACTIVITY BENEFIT	21,565	-	7,517	-	6,983	-
Total Cocurricular Activities Instruction - High School				323,665	-	245,671	-	214,174	-
Total Instruction - Eaton High School				4,968,040	47.68	4,544,728	47.68	4,006,030	45.84
10	2110	0110	HS ATTN SERVICES SALARY	20,246	0.43	6,946	0.43	6,947	0.43
10	2110	0200	HS ATTN SERVICES BENEFIT	8,315	-	5,276	-	5,209	-
10	2120	0110	HS COUNSELING SALARY	133,186	2.00	142,886	2.00	186,355	3.00
10	2120	0110	HS COUNSEL SEC SALARY	31,503	1.00	28,093	1.00	25,655	1.00
10	2120	0120	HS COUNSEL SEC SUB SALARY	525	-	302	-	240	-
10	2120	0200	HS COUNSELING BENEFIT	47,636	-	49,553	-	67,848	-
10	2120	0200	HS COUNSEL SEC BENEFIT	15,800	-	14,997	-	14,284	-
10	2120	0600	HS COUNSEL MAT/SUPPLIES	3,400	-	3,900	-	4,900	-
10	2120	0600	HS COUNSEL MAT/SUPPLIES	5,000	-	5,000	-	5,000	-
Total Supporting Services - Students				265,611	3.43	256,953	3.43	316,438	4.43

2024-25 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
10	2220	0110	HS LIBR/MEDIA SALARY	25,640	0.94	36,462	0.60	53,361	1.00
10	2220	0200	HS LIBR/MEDIA BENEFIT	14,460	-	13,478	-	20,615	-
10	2220	0600	HS LIBR/MEDIA MAT/SUPPLIE	10,000	-	11,000	-	11,000	-
10	2234	0110	HS ACT DIR SALARY	92,599	1.00	106,490	1.00	93,507	1.00
10	2234	0200	HS ACT DIR BENEFITS-REVIS	29,761	-	32,910	-	29,788	-
			Total Instructional Staff Support	172,460	1.94	200,340	1.60	208,271	2.00
10	2400	0110	HS PRINCIPAL SALARY	125,609	1.00	114,284	1.00	100,351	1.00
10	2400	0110	HS ASST PRINCIPAL SALARY	90,126	1.00	86,348	1.00	75,821	1.00
10	2400	0110	HS ADMINISTRATIVE ASSISTANT SALARY	57,520	1.57	41,763	1.57	49,054	1.57
10	2400	0110	HS CAMPUS MONITOR SALARY	30,913	1.00	26,947	1.00	26,729	1.00
10	2400	0120	HS SUB ADMINISTRATIVE ASSISTANT SALARY	790	-	604	-	480	-
10	2400	0200	HS PRINCIPAL BENEFIT	37,303	-	34,691	-	31,352	-
10	2400	0200	HS ASST PRINCIPAL BENEFIT	29,195	-	28,308	-	25,747	-
10	2400	0200	HS ADMINISTRATIVE ASSISTANT BENEFIT	26,634	-	23,010	-	24,431	-
10	2400	0200	HS CAMPUS MONITOR BENEFIT	15,665	-	14,735	-	14,529	-
10	2400	0400	HS SCH ADMIN P/S REP/MAIN	2,000	-	620	-	2,000	-
10	2400	0580	HS SCH ADMIN TRAVEL/REG	1,500	-	900	-	1,500	-
10	2400	0600	HS SCH ADMIN MAT/SUPPLIES	14,676	-	3,500	-	12,949	-
10	2400	0810	HS SCH ADMIN DUES & FEES	1,200	-	1,200	-	1,200	-
10	2490	0600	HS GRADUATION MAT/SUPPLIE	2,000	-	4,200	-	2,600	-
			Total School Administration	435,131	4.57	381,110	4.57	368,743	4.57
			Total High School	5,841,242	57.62	5,383,131	57.28	4,899,482	56.84
10	1700	0591	SERVICES WITHIN W/I AU	258,000	-	206,000	-	98,569	-
10	0400	0320	REG ED UPK, UNIVERS PRESCHOOL - CO DEPART OF EARLY CHILDHOOD	77,530	-	576,000	-	229,235	-
10	1700	0320	SPED UPK, UNIVERSAL PRESCHOOL - CO DEPART OF EARLY CHILDHOOD	102,216	-	414,879	-	-	-
			Total Special Education - Centralized Services	437,746	-	1,196,879	-	327,804	-
10	1900	0150	MENTOR TEACHER SALARY	37,033	-	17,356	-	17,880	-
10	1900	0200	MENTOR TEACHER BENEFIT	8,292	-	3,829	-	3,972	-
			Total Cocurricular Activities - Centralized Services	45,325	-	21,185	-	21,852	-
			Total Instruction - Centralized Services	483,071	-	1,218,064	-	349,656	-
10	2130	0110	HEALTH/NURSE SALARY	90,066	1.00	83,772	1.00	73,547	1.00
10	2130	0110	HEALTH/NURSE SALARY	56,488	1.00	52,538	1.00	46,134	1.00
10	2130	0110	HEALTH CLERK SALARY	118,132	3.07	102,454	3.63	87,920	3.37
10	2130	0200	HEALTH/NURSE BENEFIT	29,182	-	27,719	-	25,227	-
10	2130	0200	HEALTH/NURSE BENEFIT	21,509	-	20,583	-	18,963	-
10	2130	0200	HEALTH CLERK BENEFIT	44,196	-	57,721	-	51,586	-
10	2130	0400	HEALTH P/S REPAIRS/MAINT	2,500	-	2,400	-	518	-
10	2130	0580	HEALTH/NURSE TRAVEL/REG	300	-	250	-	518	-
10	2130	0600	HEALTH/NURSE MAT/SUPPLIES	9,800	-	9,685	-	10,350	-
10	2130	0810	HEALTH/NURSE DUES/FEES	1,300	-	1,185	-	518	-
			Total Health Services - Centralized Services	373,473	5.07	358,307	5.63	315,281	5.37
10	2200	0150	STATE READ ACT SALARIES	83,888	1.10	31,929	0.40	-	-
10	2200	0200	STATE READ ACT BENEFITS	28,630	-	10,667	-	-	-
			Total State READ ACT - Centralized Services	112,518	1.10	42,596	0.40	-	-
10	2212	0110	CURRICULUM DIR SALARY	101,009	1.00	93,950	1.00	82,640	1.00
10	2212	0150	CURR. FACILITATOR SALARY	10,500	-	9,853	-	8,550	-
10	2212	0200	CURRICULUM DIR BENEFITS	31,682	-	29,273	-	26,610	-
10	2212	0350	CURR EMPLOYEE TRAINING & PROF DEVELOPMENT	15,200	-	13,800	-	13,751	-
10	2212	0580	CURR DIR TRAVEL/REG	1,500	-	1,250	-	1,250	-
10	2212	0600	CURR. FACIL MAT/SUPPLIES	22,500	-	1,000	-	1,000	-
10	2212	0810	CURR DIR DUES & FEES	1,050	-	750	-	750	-
			Total Instruction/Curriculum Development Svcs - Centralized	183,441	1.00	149,876	1.00	134,551	1.00

2024-25 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
10	2213	0300	INSTR. STAFF DEV PROF/TEC	5,500	-	5,000	-	5,000	-
10	2213	0580	ASSESSMENT TRAVEL	1,300	-	1,250	-	1,250	-
10	2213	0600	INSTR. STAFF DEV MAT/SUPL	5,500	-	5,000	-	5,000	-
			Total Instructional Staff Training Services- Centralized	12,300	-	11,250	-	11,250	-
10	2214	0580	ASSESSMENT TRAVEL/REG/ENT	500	-	500	-	500	-
10	2214	0600	ASSESSMENT MAT/SUPPLIES	102,700	-	31,000	-	31,000	-
10	2214	0810	STANDARDS DUES & FEES	5,000	-	5,000	-	5,000	-
			Total Academic Student Assessment - Centralized Services	108,200	-	36,500	-	36,500	-
			Total Instructional Staff - Centralized Services	789,932	7.17	598,529	7.03	497,582	6.37
10	2310	0110	BOE ADMINISTRATIVE ASSISTANT SALARY	11,289	0.20	10,501	0.20	7,377	0.20
10	2310	0200	BOE ADMINISTRATIVE ASSISTANT BENEFIT	4,295	-	4,115	-	3,370	-
10	2310	0310	BOE P/S ADMIN SERVICES	7,500	-	7,500	-	26,000	-
10	2310	0580	BOE TRAVEL/REG/ENTRANCE	13,500	-	13,000	-	13,000	-
10	2310	0600	BOE MAT/SUPPLIES	3,500	-	3,500	-	3,500	-
10	2310	0810	BOE DUES & FEES	18,500	-	15,750	-	15,000	-
			Total District Governance Services	58,584	0.20	54,366	0.20	68,247	0.20
10	2315	0331	P/S LEGAL FEES	-	-	-	-	26,500	-
			Total Legal Services	-	-	-	-	26,500	-
10	2320	0110	SUPERINTENDENT SALARY	204,783	1.00	190,473	1.00	167,252	1.00
10	2320	0110	ADMIN ASSISTANT - SUPT SALARY	45,154	0.80	42,005	0.80	29,507	0.80
10	2320	0120	ADMIN ASSISTANT - SUB SALARY	4,750	-	3,926	-	3,120	-
10	2320	0200	SUPERINTENDENT BENEFIT	55,394	-	66,250	-	60,498	-
10	2320	0200	ADMIN ASSISTANT - SUPT BENEFIT	17,180	-	16,460	-	13,480	-
10	2320	0200	SUB SEC BENEFITS	-	-	-	-	667	-
10	2320	0310	EXEC ADMIN PURCHASE SERV	39,500	-	39,500	-	7,000	-
10	2320	0312	EXEC ADMIN P/S ELECTION	10,000	-	10,000	-	10,000	-
10	2320	0331	EXEC ADMIN LEGAL SERVICE	51,500	-	46,000	-	31,000	-
10	2320	0334	EXEC ADMIN P/S FEES	-	-	-	-	10,350	-
10	2320	0400	EXEC ADMIN P/S REP/MAINT	-	-	-	-	5,000	-
10	2320	0580	EXEC ADMIN TRAVEL/REG/ENT	5,000	-	4,600	-	4,250	-
10	2320	0600	EXEC ADMIN MAT/SUPPLIES	20,800	-	20,200	-	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	-	2,500	-	3,500	-
			Total Executive Administration Services	459,061	1.80	444,414	1.80	357,124	1.80
			Total General Administration	517,645	2.00	498,780	2.00	451,871	2.00
10	2500	0110	BUSINESS CFO SALARY	175,024	1.00	162,794	1.00	142,947	1.00
10	2500	0110	BUSINESS BOOKKEEPER SALAR	207,098	4.00	206,387	4.00	205,820	4.00
10	2500	0200	BUSINESS CFO BENEFIT	48,595	-	45,776	-	41,085	-
10	2500	0200	BUSINESS SERV ASST BENEFIT	73,055	-	72,892	-	72,295	-
10	2500	0310	BUSINESS P/S ADMIN SERVIC	-	-	-	-	10,500	-
10	2500	0311	BUSINESS TREASURER'S FEES	49,500	-	30,000	-	30,000	-
10	2500	0311	BUSINESS TREASURER'S FEES	7,000	-	7,000	-	3,100	-
10	2500	0313	BUSINESS SERVICE BANKING FEES	200	-	-	-	550	-
10	2500	0332	BUSINESS AUDIT SERVICES	40,000	-	40,000	-	36,800	-
10	2500	0400	BUSINESS P/S REP/MAINT	29,000	-	11,000	-	5,500	-
10	2500	0580	BUSINESS TRAVEL/REG/ENT	2,250	-	2,250	-	2,250	-
10	2500	0600	BUSINESS MAT/SUPPLIES	30,000	-	30,350	-	28,350	-
10	2500	0735	BUSINESS NON-CAP EQUIP.	750	-	750	-	750	-
10	2500	0810	BUSINESS DUES & FEES	1,800	-	1,750	-	1,550	-
			Total Business Services	664,272	5.00	610,949	5.00	581,497	5.00

2024-25 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
10	2820	0600	COMMUNICATION MAT/SUPPLIE	-	-	-	-	1,050	-
10	2840	0110	COMPUTER TECH SALARY	556,513	7.72	501,937	6.88	434,182	6.88
10	2840	0200	COMPUTER TECH BENEFIT	178,725	-	166,158	-	149,740	-
Total Central Support				735,238	7.72	668,095	6.88	584,972	6.88
Total Centralized Services				3,190,158	21.89	3,594,417	20.91	2,465,578	20.25
10	2600	0110	O & M CUSTODIAN SALARY	4,509	0.38	4,326	0.38	-	-
10	2600	0110	O & M DIRECTOR SALARY	110,031	1.00	109,608	1.00	90,798	1.00
10	2600	0110	O & M MAINTENANCE SALARY	435,992	7.00	323,088	7.00	297,953	7.50
10	2600	0120	O & M TEMP MAINT SALARY	12,100	-	10,570	-	8,400	-
10	2600	0200	O & M TEMP MAINT BENEFIT	1,030	-	988	-	1,920	-
10	2600	0200	O & M DIRECTOR BENEFIT	33,720	-	33,623	-	29,169	-
10	2600	0200	O & M MAINTENANCE BENEFIT	176,823	-	133,869	-	127,033	-
10	2600	0400	O & M P/S REP/MAINT	140,000	-	125,000	-	155,250	-
10	2600	0410	O & M EATON WATER	61,000	-	55,000	-	64,400	-
10	2600	0411	O & M GALETON WATER	22,675	-	21,500	-	21,500	-
10	2600	0423	O & M P/S CUSTODIAL	582,950	-	565,000	-	580,608	-
10	2600	0530	O & M COMMUNICATIONS	115,000	-	75,000	-	69,275	-
10	2600	0580	O & M TRAVEL/REG/ENTRANCE	1,000	-	520	-	520	-
10	2600	0600	O & M MAT/SUPPLIES	160,000	-	143,000	-	165,000	-
10	2600	0621	O & M HEAT/GAS	218,280	-	204,000	-	195,510	-
10	2600	0622	O & M ELECTRICITY	333,500	-	309,540	-	289,896	-
10	2600	0735	O & M NON-CAP EQUIPMENT	12,500	-	5,000	-	2,075	-
10	2600	0810	O & M DUES & FEES	2,150	-	-	-	-	-
10	2600	0400	MLO MAINTENANCE REPAIRS	72,000	-	64,497	-	75,000	-
10	2600	0423	MLO CUSTODIAL SERVICES	102,632	-	99,643	-	92,262	-
10	2600	0621	MLO UTILITIES	135,600	-	126,728	-	126,728	-
10	2600	0735	MLO MAINTENANCE EQUIPMENT	25,000	-	20,000	-	25,000	-
Total Operations and Maintenance Center				2,758,492	8.38	2,430,500	8.38	2,418,297	8.50
10	2700	0110	TRANS DRIVER SALARY	212,589	7.25	227,205	7.25	234,057	7.46
10	2700	0110	TRANS DIRECTOR SALARY	64,236	1.00	63,984	1.00	53,003	1.00
10	2700	0110	TRANS GARAGE WORKER SALAR	24,790	-	22,954	-	15,000	-
10	2700	0110	MECHANIC SALARY	69,779	1.00	65,568	1.00	57,563	1.00
10	2700	0110	COURIER DRIVER SALARY	540	-	500	-	1,200	-
10	2700	0120	TRANS SUB DRIVER SALARY	17,350	-	15,100	-	12,000	-
10	2700	0200	TRANS DRIVER BENEFIT	74,309	-	69,072	-	70,749	-
10	2700	0200	TRANS DIRECTOR BENEFIT	23,256	-	23,198	-	20,533	-
10	2700	0200	TRANS GARAGE WORKER BEN	9,714	-	8,994	-	2,200	-
10	2700	0200	MECHANIC BENEFITS	24,522	-	23,560	-	21,575	-
10	2700	0200	COURIER DRIVER BENEFITS	162	-	150	-	275	-
10	2700	0310	TRANS SOFTWARE SUPPORT	3,500	-	3,500	-	3,100	-
10	2700	0400	TRANS P/S REP/MAINT	40,000	-	35,000	-	34,985	-
10	2700	0580	TRANS TRAVEL/REG/ENTRANCE	1,000	-	1,000	-	2,175	-
10	2700	0600	TRANS MAT/SUPPLIES	38,000	-	37,250	-	35,190	-
10	2700	0626	TRANS VEHICLE FUELS	105,000	-	99,000	-	98,800	-
10	2700	0629	TRANS GARAGE WORKER	7,000	-	9,000	-	3,310	-
10	2700	0735	TRANS NON-CAP EQUIPMENT	6,500	-	6,000	-	6,210	-
10	2790	0110	TRANS ACT. DRIVER SALARY	43,971	-	40,714	-	37,080	-
10	2790	0200	TRANS ACT. DRIVER BENEFIT	10,047	-	9,303	-	4,604	-
Total Transportation				776,265	9.25	761,052	9.25	713,609	9.46

2024-25 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
10	0060	0110	SUMR/SAT SCH/STIPENDS SAL	18,743	-	17,463	-	15,875	-
10	0060	0200	SUMR/SAT SCH/STIPENDS BEN	4,286	-	3,993	-	3,630	-
10	0060	0600	SUMMER SCHOOL SUPPLIES	1,500	-	1,500	-	1,245	-
10	0060	0110	CLASSIFIED EMPLOYEES SALARY	91,331	-	91,331	-	91,331	-
10	0060	0200	CLASSIFIED EMPLOYEES BENEFIT	34,736	-	34,736	-	34,736	-
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	374,444	-	299,555	-	299,555	-
10	2600	0110	MAINTENANCE SALARY - NEHS	43,846	1.00	39,520	1.00	36,089	1.00
10	2600	0200	MAINTENANCE BENEFITS - NEHS	18,597	-	17,608	-	16,668	-
10	2660	0330	SAFETY & SECURITY P/S PROF/TECH	111,600	-	-	-	-	-
10	2830	0110	HUMAN RESOURCES COORDINATOR - SALARY	45,943	1.00	43,845	1.00	36,023	1.00
10	2830	0200	HUMAN RESOURCES COORDINATOR - BENEFIT	19,076	-	18,596	-	16,653	-
Total District Wide Costs				1,126,120	2.00	930,165	2.00	913,823	2.00
TOTAL EXPENDITURES				25,173,096	236.87	22,974,933	225.84	20,598,839	224.23
10	0000	5218	RISK MANAGEMENT / INSURANCE RESERVE FUND	778,926	-	762,770	-	506,360	-
10	0000	5819	PER PUPIL ALLOCATION PRESCHOOL - CPP	-	-	-	-	450,088	-
10	0000	5221	FOOD SERVICE FUND	35,000	-	35,000	-	37,589	-
10	0000	5243	CAPITLAL PROJECTS / CAPITAL RESERVE FUND TRANSFER	540,000	-	540,000	-	540,000	-
TOTAL TRANSFERS OUT				1,353,926	-	1,337,770	-	1,534,037	-
10	9100	0840	OPERATING RESERVE	15,619,384	-	14,951,913	-	12,776,861	-
ENDING FUND BALANCE				15,619,384	-	14,951,913	-	12,776,861	-
Check #				-	-	-	-	-	-

2024-25 Fund 18 Risk-Management, Insurance Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
18	9900	6760	ASSIGNED FUND BALANCE	(347,482)	-	(374,722.0)	-	(371,275)	-
			BEGINNING FUND BALANCE	(347,482)	-	(374,722.0)	-	(371,275)	-
18	0000	1510	INTEREST ON INVESTMENTS	(8,500)	-	(6,300.0)	-	(100)	-
18	0000	1985	INSURANCE CLAIMS	(750,000)	-	(750,000.0)	-	(750,000)	-
18	0000	1990	MISCELLANEOUS REVENUE	(111,000)	-	(114,500.0)	-	(107,128)	-
			TOTAL REVENUES	(869,500)	-	(870,800.0)	-	(857,228)	-
18	0000	5210	INTERFUND TRANSFER - IN - GF	(778,926)	-	(762,770.0)	-	(506,360)	-
			TRANSFER FROM GENERAL FUND	(778,926)	-	(762,770.0)	-	(506,360)	-
18	2620	0522	PROPERTY INSURANCE	741,121	-	739,784.0	-	476,212	-
18	2620	0723	PROPERTY DAMAGE CLAIMS	750,000	-	750,000.0	-	750,000	-
18	2650	0523	O & M VEHICLE INSURANCE	12,670	-	9,714.0	-	8,751	-
18	2700	0523	TRANS VEHICLE INSURANCE	37,295	-	34,069.0	-	30,693	-
18	2850	0300	CRIME PROTECTION COVERAGE	1,270	-	1,012.0	-	912	-
18	2850	0525	UNEMPLOYMENT COMP. INS.	7,500	-	6,000.0	-	8,457	-
18	2850	0526	WORKER'S COMP INSURANCE	98,570	-	92,991.0	-	88,563	-
			TOTAL EXPENDITURES	1,648,426	-	1,633,570.0	-	1,363,588	-
18	9100	0840	OPERATING RESERVE	347,482	-	374,722.0	-	371,275	-
			ENDING FUND BALANCE	347,482	-	374,722.0	-	371,275	-
			Check #	-	-	-	-	-	-

2024-25 Fund 19 Colorado Preschool Program (CPP) Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
19	9324	6724	COLORADO PRESCHOOL FUND BALANCE	-	-	-	-	(149,715)	-
			BEGINNING FUND BALANCE	-	-	-	-	(149,715)	-
19	0000	5810	PER PUPIL ALLOCATON	-	-	-	-	(450,088)	-
			TOTAL REVENUES	-	-	-	-	(450,088)	-
19	0040	0590	EE PURCHASE SERVICES	-	-	-	-	427,583	-
19	0040	0600	PRESCHOOL MAT/SUPPLIES	-	-	-	-	72,000	-
			TOTAL EXPENDITURES	-	-	-	-	499,583	-
19	2500	0869	INDIRECT COSTS	-	-	-	-	22,505	-
			TOTAL TRANSFERS	-	-	-	-	22,505	-
19	9100	0840	OPERATING RESERVE	-	-	-	-	77,715	-
			ENDING FUND BALANCE	-	-	-	-	77,715	-

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

2024-25 Fund 07 Total Program Reserve Fund Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
07	9324	6728	TOTAL PROGRAM RESERVE	(693,591)	-	(692,131)	-	-	-
			BEGINNING FUND BALANCE	(693,591)	-	(692,131)	-	-	-
07	0000	1110	PROPERTY TAX	(5,318,518)	-	(693,591)	-	-	-
			TOTAL REVENUES	(5,318,518)	-	(693,591)	-	-	-
07	2500	0311	TREASURER'S COLLECTION FEES	12,133	-	1,460	-	-	-
			TOTAL EXPENDITURES	12,133	-	1,460	-	-	-
07	0000	5210	INTERFUND TRANSFER - OUT - GF	5,804,976	-	692,131	-	-	-
			TOTAL TRANSFERS	5,804,976	-	692,131	-	-	-
07	9100	0840	OPERATING RESERVE	195,000	-	692,131	-	-	-
			ENDING FUND BALANCE	195,000	-	692,131	-	-	-
			Check #	-	-	-	-	-	-

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

2024-25 Fund 21 Food Service Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
21	9900	6710	NON-SPENDABLE FUND BALANCE	(245,523)	-	(343,513)	-	(273,854)	-
21	9900	6760	ASSIGNED FUND BALANCE	(32,140)	-	(34,150)	-	-	-
			Total Fund Balance	(277,663)	-	(377,663)	-	(273,854)	-
21	0000	1611	STUDENT LUNCHES	(39,050)	-	(27,000)	-	(348,100)	-
21	0000	1632	CATERED SERVICES	(9,400)	-	(7,000)	-	(3,000)	-
21	0000	1690	OTHER FOOD SERV REVENUE	-	-	(12,525)	-	(500)	-
21	0000	3000	CHILD NUTRITION MATCH	(7,700)	-	(8,000)	-	(12,000)	-
21	0000	3000	HEALTHY SCHOOL MEALS FOR ALL - LUNCH	(465,595)	-	(898,050)	-	-	-
21	0000	3000	HEALTHY SCHOOL MEALS FOR ALL - BREAKFAST	(34,535)	-	(104,800)	-	-	-
21	0000	3000	START SMART NUTRITION	(395)	-	-	-	-	-
21	0000	3000	CHILD NUTRITION SCHOOL LUNCH	(2,350)	-	-	-	-	-
21	0000	4000	FEDERAL-NAT'L SCHOOL BREAKFAST	(50,575)	-	-	-	-	-
21	0000	4000	FEDERAL NAT'L SCHOOL LUNCH	(462,995)	-	-	-	(402,221)	-
21	0000	4000	SUPPLY CHAIN ASSISTANCE	(44,000)	-	-	-	-	-
21	0000	4010	DONATED COMMODITIES	(74,755)	-	(78,250)	-	(58,500)	-
			TOTAL REVENUES	(1,191,350)	-	(1,135,625)	-	(824,321)	-
21	0000	5210	INTERFUND TRANSFER - GF	(35,000)	-	(35,000)	-	(37,589)	-
			TOTAL TRANSFERS	(35,000)	-	(35,000)	-	(37,589)	-
21	3100	0110	EE FOOD PRE/SERVER SALARY	41,412	1.71	36,954	1.71	33,263	1.71
21	3100	0110	EE FOOD MANAGER SALARY	29,621	0.94	25,356	0.94	23,295	0.94
21	3100	0110	GE FOOD PRE/SERVER SALARY	24,323	0.59	20,057	0.59	15,784	0.59
21	3100	0110	GE FOOD MANAGER SALARY	24,767	0.94	21,681	0.94	19,269	0.94
21	3100	0110	BEE FOOD PRE/SERVER SALAR	52,232	1.71	39,361	1.71	31,176	1.71
21	3100	0110	BEE FOOD MANAGER SALARY	25,996	0.94	22,634	0.94	20,795	0.94
21	3100	0110	MS FOOD PRE/SERVER SALARY	40,674	1.72	36,839	1.72	33,599	1.72
21	3100	0110	MS FOOD MANAGER SALARY	29,797	0.94	25,664	0.94	23,716	0.94
21	3100	0110	HS FOOD PRE/SERVER SALARY	42,285	1.72	37,540	1.72	33,874	1.72
21	3100	0110	HS FOOD MANAGER SALARY	37,141	0.94	30,661	0.94	29,628	0.94
21	3100	0110	FOOD SERVICE DIR SALARY	75,083	1.00	74,031	1.00	61,326	1.00
21	3140	0110	CATERING SALARY	2,090	-	1,900	-	1,811	-
21	3100	0120	EE FOOD SUB SALARY	1,200	-	3,600	-	1,100	-
21	3100	0120	GE FOOD SUB SALARY	1,855	-	1,600	-	2,090	-
21	3100	0120	BEE FOOD SUB SALARY	1,600	-	1,600	-	2,640	-
21	3100	0120	MS FOOD SUB SALARY	4,400	-	3,200	-	1,100	-
21	3100	0120	HS FOOD SUB SALARY	1,800	-	2,200	-	1,375	-
21	3100	0200	EE FOOD PRE/SERVER BENEFI	9,463	-	8,444	-	7,601	-
21	3100	0200	EE FOOD MANAGER BENEFIT	15,346	-	14,372	-	13,744	-
21	3100	0200	GE FOOD PRE/SERVER BENEFI	5,558	-	4,583	-	3,607	-
21	3100	0200	GE FOOD MANAGER BENEFIT	14,237	-	13,532	-	12,824	-
21	3100	0200	BEE FOOD PRE/SERVER BENEF	11,935	-	8,994	-	7,124	-
21	3100	0200	BEE FOOD MANAGER BENEFIT	14,518	-	13,749	-	13,173	-
21	3100	0200	MS FOOD PRE/SERVER BENEFI	9,294	-	8,418	-	7,677	-
21	3100	0200	MS FOOD MANAGER BENEFIT	15,386	-	14,442	-	13,841	-
21	3100	0200	HS FOOD PRE/SERVER BENEFI	9,662	-	8,578	-	7,740	-
21	3100	0200	HS FOOD MANAGER BENEFIT	17,064	-	15,584	-	15,192	-
21	3100	0200	FOOD SERVICE DIR BENEFIT	25,734	-	25,494	-	22,433	-
21	3140	0200	CATERING BENEFITS	500	-	570	-	414	-
21	3100	0300	FOOD SERVICE DIR P/S	1,200	-	2,600	-	550	-
21	3100	0400	EE FD SERV P/S REP/MAINT	1,390	-	1,500	-	1,000	-
21	3100	0400	GE FD SERV P/S REP/MAINT	2,590	-	1,500	-	1,000	-
21	3100	0400	BEE FD SERV P/S REP/MAINT	3,500	-	2,800	-	1,000	-
21	3100	0400	MS FD SERV P/S REP/MAINT	5,175	-	4,000	-	1,000	-
21	3100	0400	HS FD SERV P/S REP/MAINT	2,000	-	2,000	-	1,000	-
21	3100	0580	EE FD SERV TRAVEL/REG/ENT	385	-	350	-	-	-

2024-25 Fund 21 Food Service Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
21	3100	0580	GE FD SERV TRAVEL/REG/ENT	385	-	350	-	-	-
21	3100	0580	BEE FOD SERV TRAVEL/REG	385	-	350	-	-	-
21	3100	0580	MS FD SERV TRAVEL/REG/ENT	385	-	350	-	-	-
21	3100	0580	HS FD SERV TRAVEL/REG/ENT	385	-	350	-	-	-
21	3100	0580	FOOD SERVICE DIR TRAVEL	700	-	700	-	500	-
21	3100	0610	EE FD SERV MAT/SUPPLIES	17,145	-	9,170	-	4,700	-
21	3100	0610	GE FD SERV MAT/SUPPLIES	3,130	-	7,710	-	4,100	-
21	3100	0610	BEE FD SERV MAT/SUPPLIES	13,600	-	6,830	-	5,100	-
21	3100	0610	MS FD SERV MAT/SUPPLIES	6,600	-	7,800	-	5,500	-
21	3100	0610	HS FD SERV MAT/SUPPLIES	12,220	-	16,000	-	11,000	-
21	3100	0610	FOOD SERVICE DIR MAT/SUPL	5,800	-	7,457	-	2,100	-
21	3100	0630	EE FD SERV PURCHASED FOOD	108,077	-	75,960	-	44,015	-
21	3100	0630	GE FD SERV PURCHASED FOOD	40,000	-	46,784	-	29,151	-
21	3100	0630	BEE FD SERV PURCH FOOD	71,300	-	73,046	-	50,945	-
21	3100	0630	MS FD SERV PURCHASED FOOD	100,700	-	115,015	-	58,914	-
21	3100	0630	HS FD SERV PURCHASED FOOD	109,055	-	94,430	-	69,699	-
21	3100	0631	EE FD SERV PURCHASED MILK	15,570	-	19,175	-	9,557	-
21	3100	0631	GE FD SERV PURCHASED MILK	5,900	-	12,295	-	4,522	-
21	3100	0631	BEE FD SERV PURCH MILK	11,300	-	17,210	-	10,076	-
21	3100	0631	MS FD SERV PURCHASED MILK	15,500	-	19,300	-	12,142	-
21	3100	0631	HS FD SERV PURCHASED MILK	6,395	-	15,705	-	7,703	-
21	3100	0633	COMMODITIES RECEIVED/USED	74,755	-	78,250	-	62,000	-
21	3100	0730	EE FOOD SERVICE EQUIP/FIX	-	-	100,000	-	-	-
21	3100	0735	EE FD SERV NON-CAP EQUIP.	-	-	2,500	-	1,000	-
21	3100	0735	GE FD SERV NON-CAP EQUIP	2,400	-	2,500	-	-	-
21	3100	0735	MS FD SERV NON-CAP EQUIP	1,000	-	2,500	-	550	-
21	3100	0810	EE FD SERV DUES & FEES	160	-	300	-	215	-
21	3100	0810	GE FD SERV DUES & FEES	110	-	300	-	215	-
21	3100	0810	BEE FD SERV DUES & FEES	110	-	300	-	215	-
21	3100	0810	MS FD SERV DUES & FEES	110	-	300	-	215	-
21	3100	0810	HS FD SERV DUES & FEES	160	-	300	-	215	-
21	3100	0810	FOOD SERVICE DIR DUES&FEE	1,800	-	1,000	-	800	-
			TOTAL EXPENDITURES	1,226,350	13.15	1,270,625	13.15	861,910	13.15
21	9100	0840	OPERATING RESERVE	277,663	-	277,663	-	273,854	-
			ENDING FUND BALANCE	277,663	-	277,663	-	273,854	-

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2024-25 Fund 22 Designated Grants Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
22	9900	6720	RESTRICTED FUND BALANCE	-	-	-	-	-	-
			BEGINNING FUND BALANCE	-	-	-	-	-	-
22	0000	1812	CHEVRON FOUNDATION - II	(30,000)	-	(30,000)	-	-	-
22	0000	1813	CHEVRON FOUNDATION	(50,000)	-	(75,000)	-	(50,000)	-
22	0000	3000	GIFTED & TALENTED - STATE SOURCES CDE	-	-	(28,435)	-	(32,831)	-
22	0000	3000	LIBRARY - STATE SOURCES CDE	(5,000)	-	(11,500)	-	(11,500)	-
22	0000	3010	SAFETY & SECURITY DISBURSEMENT REV	-	-	-	-	(59,200)	-
22	0000	4000	TITLE IA - NO CHILD LEFT BEHIND	(263,658)	-	(265,758)	-	(178,984)	-
22	0000	4000	TITLE III - ELL STATE REVENUE CDE	(12,681)	-	(12,681)	-	(10,000)	-
22	0000	4000	TITLE II-A - TEACHER QUALITY STATE REVENUE CDE	(58,346)	-	(58,789)	-	(43,923)	-
22	0000	4000	ESSER III ELEM SEC SCHOOLS EMERGENCY RELIEF FUND	-	-	(236,215)	-	(785,000)	-
22	0000	4000	TITLE IV-A - EVERY STUDENT SUCCEEDS REVENUES CDE	(13,744)	-	(13,744)	-	(18,610)	-
			TOTAL REVENUES	(433,429)	-	(732,122)	-	(1,190,048)	-
22	0060	0100	CHEVRON II GENERAL MAT/SUPPLIES	30,000	-	30,000	-	50,000	-
22	0060	0600	CHEVRON GENERAL MAT/SUPPLIES	50,000	-	75,000	-	50,000	-
22	0070	0200	GIFTED & TALENTED BENEFIT	-	-	7,965	-	9,249	-
22	0070	0600	GIFTED & TALENTED MAT/SUPPLIES	-	-	1,985	-	2,000	-
22	0070	0110	GIFTED & TALENTED SALARY	-	-	18,485	0.10	21,582	0.10
22	2220	0600	LIBRARY GRANT GENERAL MAT/SUPPLIES	5,000	-	11,500	-	11,500	-
22	0030	0600	SAFETY & SECURITY DISBURSEMENT NON-CAP	-	-	-	-	59,200	-
22	1700	0110	TITLE IA - EES TEACHER SALARY	44,408	1.00	45,000	1.00	-	-
22	1700	0200	TITLE IA - EES TEACHER BENEFIT	13,300	-	13,500	-	-	-
22	0010	0600	TITLE IA GE GENERAL MAT/SUPPLIES	300	-	300	-	-	-
22	1700	0110	TITLE IA GES TEACHER SALARY	54,000	1.00	54,182	1.00	41,594	0.60
22	1700	0200	TITLE IA GES TEACHER BENEFI	15,800	-	16,072	-	17,826	-
22	1700	0600	TITLE IA GES SP.ED. MAT/SUPPLIES	7,600	-	7,073	-	500	-
22	1700	0110	TITLE IA EMS TEACHER SALARY	87,500	1.50	88,675	1.50	82,820	0.60
22	1700	0200	TITLE IA EMS TEACHER BENEFI	39,800	-	40,108	-	35,494	-
22	1700	0600	TITLE IA EMS SP.ED. MAT/SUPPLIES	950	-	848	-	750	-
22	2200	0110	TITLE III ELL COORDINATOR SALARY	8,875	-	8,875	-	7,800	0.15
22	2200	0200	TITLE III ELL COORDINATOR BENEFIT	3,806	-	3,806	-	2,200	-
22	0010	0110	TITLE II-A BEES TEACHER SALARY	46,860	1.00	47,030	1.00	34,120	0.50
22	0010	0200	TITLE II-A BEES TEACHER BENEFIT	11,486	-	11,759	-	9,803	-
22	0060	0110	ESSER III ELEM SEC SCHOOLS RELIEF FUND	-	-	192,280	-	451,091	-
22	0060	0200	ESSER III ELEM SEC SCHOOLS RELIEF FUND	-	-	43,935	-	167,774	-
22	0060	0300	ESSER III ELEM SEC SCHOOLS RELIEF FUND	-	-	-	-	166,135	-
22	0010	0580	TITLE IV PROFESSIONAL DEVELOPMENT	13,744	-	13,744	-	18,610	-
			TOTAL EXPENDITURES	433,429	4.50	732,122	4.60	1,190,048	1.95
22	9100	0840	OPERATING RESERVE	-	-	-	-	-	-
			ENDING FUND BALANCE	-	-	-	-	-	-
			Check #	-	-	-	-	-	-

2024-25 Fund 23 Pupil Activity Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
23	0000	6760	ASSIGNED FUND BALANCE	(29,835)	-	(35,310)	-	(18,056)	-
			BEGINNING FUND BALANCE	(29,835)	-	(35,310)	-	(18,056)	-
23	0000	1510	INTEREST ON INVESTMENTS	(680)	-	(300)	-	(40)	-
23	0000	1740	MS PARTICIPATION FEES	(21,000)	-	(16,000)	-	(11,470)	-
23	0000	1740	HS PARTICIPATION FEES	(36,150)	-	(35,000)	-	(35,714)	-
23	0000	1770	REVENUE FROM ACT. PASSES	(12,500)	-	(10,500)	-	(9,500)	-
23	0000	1990	MISCELLANEOUS REVENUE	-	-	-	-	(1,000)	-
23	1815	1700	HS GIRLS BASKETBALL REV	(10,150)	-	(8,000)	-	(7,000)	-
23	1827	1700	HS GIRLS SOFTBALL REV	(11,600)	-	(10,000)	-	(8,500)	-
23	1828	1700	HS GIRLS SWIMMING REV	(1,300)	-	(1,000)	-	-	-
23	1829	1700	HS GIRLS TENNIS REV	(100)	-	-	-	-	-
23	1832	1700	HS GIRLS VOLLEYBALL REV	(22,450)	-	(14,000)	-	(9,000)	-
23	1844	1700	HS BOYS BASEBALL REV	(7,000)	-	(2,500)	-	(2,500)	-
23	1845	1700	HS BOYS BASKETBALL REV	(10,300)	-	(8,000)	-	(6,000)	-
23	1850	1700	HS BOYS FOOTBALL REV	(26,000)	-	(15,000)	-	(12,000)	-
23	1851	1700	HS BOYS GOLF REV	(2,850)	-	(3,000)	-	(3,000)	-
23	1863	1700	HS BOYS WRESTLING REV	(20,500)	-	(9,000)	-	(7,500)	-
23	1890	1700	HS TRACK & FIELD REV	(9,500)	-	(4,000)	-	(4,000)	-
			TOTAL REVENUES	(192,080)	-	(136,300)	-	(117,224)	-
23	1800	0150	MS EMPLOYEE ATHLETIC SAL	3,240	-	-	-	-	-
23	1800	0300	MS COCURRE. PROF/TECH	12,000	-	17,000	-	17,000	-
23	1800	0600	MS ACTIVITY MAT/SUPPLIES	200	-	50	-	500	-
23	1800	0810	MS DUES AND FEES	850	-	850	-	400	-
23	1815	0300	MS GIRLS BBALL OFF/WRKER	1,620	-	1,760	-	930	-
23	1815	0600	MS GIRLS BBALL MAT/SUPPLI	150	-	200	-	-	-
23	1832	0300	MS GIRLS VBALL OFF/WRKER	1,620	-	1,200	-	980	-
23	1832	0600	MS GIRLS VBALL MAT/SUPPLI	150	-	100	-	100	-
23	1832	0810	MS GIRLS VBALL DUES & FEE	100	-	100	-	100	-
23	1845	0300	MS BOYS BBALL OFF/WRKER	1,620	-	1,800	-	1,100	-
23	1845	0600	MS BOYS BBALL MAT/SUPPLIE	200	-	300	-	300	-
23	1845	0810	MS BOYS BBALL DUES & FEES	100	-	100	-	100	-
23	1850	0300	MS BOYS FBALL OFF/WRKER	750	-	800	-	700	-
23	1850	0600	MS BOYS FBALL MAT/SUPPLIE	2,000	-	200	-	1,240	-
23	1863	0300	MS BOYS WRESTLING OFF/WRK	300	-	400	-	150	-
23	1863	0580	MS BOYS WRESTLING TRAVEL	-	-	100	-	100	-
23	1863	0600	MS BOYS WRESTLING MAT/SUP	200	-	150	-	150	-
23	1863	0810	MS BOYS WRESTLING DUES	-	-	200	-	250	-
23	1878	0600	MS CROSS COUNTRY MAT/SUP	100	-	100	-	100	-
23	1878	0810	MS CROSS COUNTRY DUES/FEE	200	-	200	-	300	-
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	8,500	-	7,000	-	7,000	-
23	1800	0200	HS EMPLOYEE WORKERS BENEFIT	1,900	-	2,200	-	2,000	-
23	1800	0300	HS COCURRE. PROF/TECH	53,760	-	25,000	-	25,000	-
23	1800	0580	HS ACTIVITY DIR TRAVEL	530	-	-	-	-	-
23	1800	0600	HS COCURRE. MAT/SUPPLIES	5,000	-	3,500	-	3,000	-
23	1800	0612	HS TRAINING MAT/SUPPLIES	4,500	-	3,000	-	2,000	-
23	1815	0300	HS GIRLS BBALL OFF/WRKER	8,000	-	7,500	-	6,000	-
23	1815	0300	HS GIRLS BBALL TRAVEL/REG	625	-	-	-	-	-
23	1815	0600	HS GIRLS BBALL MAT/SUPPLI	750	-	700	-	500	-
23	1815	0810	HS GIRLS BBALL DUES & FEE	775	-	500	-	400	-
23	1827	0300	HS CHEERLEADING OFF/WRKER	-	-	-	-	6,500	-

2024-25 Fund 23 Pupil Activity Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
23	1827	0600	HS CHEERLEADING MAT/SUPPLI	-	-	-	-	800	-
23	1827	0810	HS CHEERLEADING DUES & FEE	165	-	165	-	500	-
23	1827	0300	HS GIRLS SBALL OFF/WRKER	7,900	-	7,000	-	6,500	-
23	1827	0600	HS GIRLS SBALL MAT/SUPPLI	3,540	-	800	-	800	-
23	1827	0810	HS GIRLS SBALL DUES & FEE	160	-	350	-	500	-
23	1828	0300	HS GIRLS SWIM OFF/WRKER	160	-	1,100	-	700	-
23	1828	0600	HS GIRLS SWIM MAT/SUPPLIE	1,000	-	100	-	150	-
23	1828	0810	HS GIRLS SWIM DUES & FEES	140	-	500	-	500	-
23	1829	0600	HS GIRLS TENNIS MAT/SUPPL	1,000	-	700	-	500	-
23	1829	0810	HS GIRLS TENNIS DUES & FE	160	-	300	-	300	-
23	1832	0300	HS GIRLS VBALL OFF/WRKER	7,000	-	9,000	-	7,500	-
23	1832	0580	HS GIRLS VBALL TRAVEL/REG	4,000	-	-	-	-	-
23	1832	0600	HS GIRLS VBALL MAT/SUPPLI	-	-	1,000	-	800	-
23	1832	0810	HS GIRLS VBALL DUES & FEE	1,400	-	850	-	800	-
23	1844	0300	HS BOYS BASEBALL OFF/WRK	4,500	-	4,500	-	3,500	-
23	1844	0600	HS BOYS BASEBALL MAT/SUPL	800	-	800	-	800	-
23	1844	0810	HS BOYS BASEBALL DUES	200	-	200	-	200	-
23	1845	0300	HS BOYS BBALL OFF/WRKER	1,800	-	7,500	-	5,500	-
23	1845	0600	HS BOYS BBALL MAT/SUPPLIE	600	-	500	-	500	-
23	1845	0810	HS BOYS BBALL DUES & FEES	500	-	500	-	400	-
23	1850	0300	HS BOYS FOOTBALL OFF/WRK	4,000	-	6,500	-	5,500	-
23	1850	0600	HS BOYS FBALL TRAVEL/REG	9,500	-	-	-	-	-
23	1850	0600	HS BOYS FOOTBALL MAT/SUPL	12,340	-	4,500	-	4,500	-
23	1850	0810	HS BOYS FBALL DUES & FEES	160	-	250	-	250	-
23	1851	0600	HS BOYS GOLF MAT/SUPPLIES	1,000	-	350	-	100	-
23	1851	0810	HS BOYS GOLF DUES & FEES	1,850	-	4,500	-	4,500	-
23	1863	0300	HS BOYS WRESTLING OFF/WRK	215	-	4,000	-	3,200	-
23	1863	0600	HS BOYS WRESTLING MAT/SUP	800	-	800	-	500	-
23	1863	0810	HS BOYS WRESTLING DUES	10,000	-	2,500	-	1,500	-
23	1878	0600	HS CROSS C MAT/SUPPLIES	200	-	200	-	200	-
23	1878	0810	HS CROSS C DUES & FEES	1,600	-	2,000	-	1,800	-
23	1890	0300	HS TRACK/FIELD OFF/WRKER	1,400	-	1,200	-	1,000	-
23	1890	0600	HS TRACK/FIELD MAT/SUPPLI	1,050	-	1,000	-	800	-
23	1890	0810	HS TRACK/FIELD DUES & FEE	2,500	-	2,400	-	2,400	-
			TOTAL EXPENDITURES	192,080	-	141,775	-	127,300	-
23	9100	0840	OPERATING RESERVE	29,835	-	29,835	-	7,980	-
			ENDING FUND BALANCE	29,835	-	29,835	-	7,980	-

Check #

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2024-25 Fund 26 Mineral Lease Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
26	9900	6750	COMMITTED FUND BALANCE	(995,730)	-	(1,054,970)	-	(981,117)	-
			BEGINNING FUND BALANCE	(995,730)	-	(1,054,970)	-	(981,117)	-
26	0000	1510	INTEREST ON INVESTMENTS	(27,000)	-	(8,500)	-	(200)	-
26	0000	1911	OIL AND GAS REVENUE	(420,000)	-	(6,150)	-	(16,700)	-
26	0000	1940	INSTR. MATERIALS FEES	(35,540)	-	(35,610)	-	(21,400)	-
			TOTAL REVENUES	(482,540)	-	(50,260)	-	(38,300)	-
26	2840	0734	DISTRICT-WIDE TECHNOLOGY	482,540	-	109,500	-	84,500	-
			TOTAL EXPENDITURES	482,540	-	109,500	-	84,500	-
26	9100	0840	OPERATING RESERVE	995,730	-	995,730	-	934,917	-
			ENDING FUND BALANCE	995,730	-	995,730	-	934,917	-
			Check #	-	-	-	-	-	-

2024-25 Fund 29 Athletic & Activity Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
29	9900	6760	ASSIGNED FUND BALANCE	(453,536)	-	(403,209)	-	(355,078)	-
			BEGINNING FUND BALANCE	(453,536)	-	(403,209)	-	(355,078)	-
29	1800	1700	HIGH SCHOOL ATHLETICS REVENUES	(156,300)	-	(135,000)	-	(110,000)	-
29	1800	1700	MIDDLE SCHOOL ATHLETICS REVENUES	(7,000)	-	(6,500)	-	(6,000)	-
29	1900	1700	HIGH SCHOOL ACTIVITIES REVENUES	(225,000)	-	(174,785)	-	(164,910)	-
29	1900	1700	MIDDLE SCHOOL ACTIVITIES REVENUES	(48,975)	-	(28,000)	-	(14,545)	-
29	1900	1700	ELEMENTARY ACTIVITIES REVENUES	(53,500)	-	(42,275)	-	(22,995)	-
			TOTAL REVENUES	(490,775)	-	(386,560)	-	(318,450)	-
29	1800	0600	HIGH SCHOOL ATHLETICS SUPPLIES	156,300	-	135,000	-	110,000	-
29	1800	0600	MIDDLE SCHOOL ATHLETICS SUPPLIES	7,000	-	6,500	-	6,000	-
29	1900	0600	HIGH SCHOOL ACTIVITIES SUPPLIES	225,000	-	174,785	-	164,910	-
29	1900	0600	MIDDLE SCHOOL ACTIVITIES SUPPLIES	48,975	-	28,000	-	14,545	-
29	1900	0600	ELEMENTARY ACTIVITIES SUPPLIES	53,500	-	42,275	-	22,995	-
			TOTAL EXPENDITURES	490,775	-	386,560	-	318,450	-
29	9100	0840	OPERATING RESERVE	453,536	-	403,209	-	355,078	-
			ENDING FUND BALANCE	453,536	-	403,209	-	355,078	-
			Check #	-	-	-	-	-	-

2024-25 Fund 31 Bond Redemption Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
31	9900	6720	RESTRICTED FUND BALANCE	(8,688,371)	-	(8,387,381)	-	(7,305,587)	-
			BEGINNING FUND BALANCE	(8,688,371)	-	(8,387,381)	-	(7,305,587)	-
31	0000	1110	PROPERTY TAX	(10,126,976)	-	(9,099,095)	-	(9,207,500)	-
31	0000	1510	INTEREST ON INVESTMENTS	(198,123)	-	(106,800)	-	(5,200)	-
			TOTAL REVENUES	(10,325,099)	-	(9,205,895)	-	(9,212,700)	-
31	5100	0330	BOND FEES	11,865	-	11,520	-	3,100	-
31	5100	0830	INTEREST ON DEBT	6,319,625	-	5,980,875	-	6,120,000	-
31	5100	0910	REDEMPTION OF PRINCIPAL	3,705,000	-	3,145,000	-	3,025,000	-
			TOTAL EXPENDITURES	10,036,490	-	9,137,395	-	9,148,100	-
31	9100	0840	OPERATING RESERVE	8,976,980	-	8,455,881	-	7,370,187	-
			ENDING FUND BALANCE	8,976,980	-	8,455,881	-	7,370,187	-
			Check #	-	-	-	-	-	-

2024-25 Fund 41 Building Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
41	9900	6720	RESTRICTED FUND BALANCE	(2,828,828)	-	(11,263,980)	-	(36,541,200)	-
			BEGINNING FUND BALANCE	(2,828,828)	-	(11,263,980)	-	(36,541,200)	-
41	0000	1990	INTEREST INCOME	(12,886)	-	(106,655)	-	(22,710)	-
			TOTAL REVENUES	(12,886)	-	(106,655)	-	(22,710)	-
41	4300	0722	PROFESSIONAL SERVICES	-	-	850,000	-	2,212,116	-
41	4500	0722	NEW CONSTRUCTION	-	-	6,475,635	-	16,899,840	-
41	4600	0722	MAJOR RENOVATIONS TO BUILDINGS	2,841,714	-	4,045,000	-	17,451,954	-
			TOTAL EXPENDITURES	2,841,714	-	11,370,635	-	36,563,910	-
41	9100	0840	OPERATING RESERVE	-	-	-	-	-	-
			ENDING FUND BALANCE	-	-	-	-	-	-
			Check #	-	-	-	-	-	-

2024-25 Fund 43 Capital Reserve Capital Projects Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
43	9900	6750	COMMITTED FUND BALANCE	(500,000)	-	(500,000)	-	(500,000)	-
43	9900	6760	ASSIGNED FUND BALANCE	(8,229,686)	-	(7,543,686)	-	(6,488,767)	-
			BEGINNING FUND BALANCE	(8,729,686)	-	(8,043,686)	-	(6,988,767)	-
43	0000	1510	INTEREST ON INVESTMENTS	(252,000)	-	(12,000)	-	(1,375)	-
			TOTAL REVENUES	(252,000)	-	(12,000)	-	(1,375)	-
43	0000	5210	INTERFUND TRANSFER - GF	(540,000)	-	(540,000)	-	(540,000)	-
			TOTAL TRANSFERS	(540,000)	-	(540,000)	-	(540,000)	-
43	0060	0730	DISTRICT WIDE F&F	25,000	-	25,000	-	30,000	-
43	0060	0734	DISTRICT-WIDE TECHNOLOGY	290,000	-	287,000	-	275,000	-
43	2500	0330	DISTRICT ACCOUNTING SOFTWARE	80,000	-	79,000	-	77,000	-
43	2600	0430	O & M REP/MTCE PROJECTS	3,700,000	-	2,115,000	-	1,500,000	-
43	2600	0730	O & M EQUIPMENT	15,000	-	15,000	-	15,000	-
43	2700	0732	TRANS VEHICLES	236,950	-	240,000	-	65,000	-
43	3100	0730	FOOD SERVICE EQUIPMENT	25,000	-	25,000	-	15,000	-
43	4300	0330	CAPITAL PROFESSIONAL SERVICES	80,000	-	80,000	-	80,000	-
			TOTAL EXPENDITURES	4,451,950	-	2,866,000	-	2,057,000	-
43	9100	0840	OPERATING RESERVE	5,069,736	-	5,729,686	-	5,473,142	-
			ENDING FUND BALANCE	5,069,736	-	5,729,686	-	5,473,142	-
			Check #	-	-	-	-	-	-

2024-25 Fund 44 Land Dedication Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
44	9900	6760	ASSIGNED FUND BALANCE	(1,002,765)	-	(995,711)	-	(810,765)	-
			BEGINNING FUND BALANCE	(1,002,765)	-	(995,711)	-	(810,765)	-
44	0000	1510	INTEREST ON INVESTMENTS	(14,125)	-	(8,500)	-	(780)	-
44	0000	2040	CASH-IN-LIEU REVENUE	(9,010)	-	(13,428)	-	(69,680)	-
			TOTAL REVENUES	(23,135)	-	(21,928)	-	(70,460)	-
44	4100	0710	LAND AND IMPROVEMENTS	750,000	-	600,000	-	600,000	-
			TOTAL EXPENDITURES	750,000	-	600,000	-	600,000	-
44	9100	0840	OPERATING RESERVE	275,900	-	417,639	-	281,225	-
			ENDING FUND BALANCE	275,900	-	417,639	-	281,225	-
			Check #	-	-	-	-	-	-

2024-25 Fund 72 Private-Purpose Trust Scholarship Fund Budget Detail

Fund	Program	Object	Description	2024-25 Budget	2024-25 FTE	2023-24 Budget	2023-24 FTE	2022-23 Budget	2022-23 FTE
72	9900	6760	ASSIGNED FUND BALANCE	(451,531)	-	(452,829)	-	(452,828)	-
			BEGINNING FUND BALANCE	(451,531)	-	(452,829)	-	(452,828)	-
72	0000	1510	INTEREST ON INVESTMENTS	(85)	-	(25)	-	(105)	-
72	0000	1510	INTEREST ON INVESTMENTS	(300)	-	(65)	-	(265)	-
72	0000	1510	INTEREST ON INVESTMENTS	(225)	-	(50)	-	(230)	-
72	0000	1510	INTEREST ON INVESTMENTS	(1,525)	-	(275)	-	(1,040)	-
72	0000	1510	INTEREST ON INVESTMENTS	(10)	-	(5)	-	(12)	-
72	0000	1510	INTEREST ON INVESTMENTS	(20)	-	(7)	-	(15)	-
72	0000	1510	INTEREST ON INVESTMENTS	(755)	-	(200)	-	(500)	-
72	0000	1510	INTEREST ON INVESTMENTS	(675)	-	(75)	-	(275)	-
			TOTAL REVENUES	(3,595)	-	(702)	-	(2,442)	-
72	2100	0890	SCHOLARSHIP AWARD	225	-	250	-	500	-
72	2100	0890	SCHOLARSHIP AWARD	500	-	300	-	500	-
72	2100	0890	SCHOLARSHIP AWARD	500	-	250	-	500	-
72	2100	0890	SCHOLARSHIP AWARD	1,525	-	200	-	1,000	-
72	2100	0890	SCHOLARSHIP AWARD	755	-	300	-	250	-
72	2100	0890	SCHOLARSHIP AWARD	775	-	500	-	500	-
72	2100	0890	SCHOLARSHIP AWARD	500	-	200	-	100	-
			TOTAL EXPENDITURES	4,780	-	2,000	-	3,350	-
72	9100	0840	OPERATING RESERVE	450,346	-	451,531	-	451,920	-
			ENDING FUND BALANCE	450,346	-	451,531	-	451,920	-
			Check #	-	-	-	-	-	-

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Resolution of Appropriation 2024-2025 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 2024-2025 Adopted Budget for the ensuing fiscal year beginning July 1, 2024 and ending June 30, 2025. The Board of Education also authorizes the transfers of monies as specified in the Adopted Budget of \$1,353,926 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	15,619,384	26,527,022	-	42,146,406
18	RISK MANAGEMENT / INSURANCE	347,482	869,500	778,926	1,995,908
19	COLORADO PRESCHOOL PROGRAM	-	-	-	-
07	TOTAL PROGRAM RESERVE FUND	693,591	5,318,518	-	6,012,109
21	FOOD SERVICE	277,663	1,191,350	35,000	1,504,013
22	FEDERAL GRANTS	-	433,429	-	433,429
23	PUPIL ACTIVITY	29,835	192,080	-	221,915
26	MINERAL LEASE	995,730	482,540	-	1,478,270
29	STUDENT ACTIVITIES	453,536	490,775	-	944,311
31	BOND REDEMPTION	8,688,371	10,325,099	-	19,013,470
41	BUILDING FUND	2,828,828	12,886	-	2,841,714
43	CAPITAL PROJECTS	8,729,686	252,000	540,000	9,521,686
44	LAND RESERVE	1,002,765	23,135	-	1,025,900
72	MEMORIAL TRUST	451,531	3,595	-	455,126
	TOTALS	40,118,402	46,121,929	1,353,926	87,594,257

Dated June 03, 2024

Eaton School District RE-2

Brad Sharp, President

DeAn Dillard, Secretary

Resolution of Use of Beginning Fund Balances 2024-2025 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 2024-2025 as shown below.

(07) Total Program Reserve: \$498,591 to reduce the required amount held in this fund to cover the School Finance Act calculation for the District's Budget Stabilization Factor, which is \$195,000. The current State's Budget Stabilization Factor is zero, but the District is required to do the "calculation" to determine the amount withheld from spending.

(41) Building Fund: \$2,828,828 to cover bond initiative expenditures for the fiscal year.

(43) Capital Projects Fund: \$3,659,950 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: \$726,865 for the purpose of infrastructure associated with the construction of any one of the five school sites, transportation / maintenance complex or administration buildings within the District.

(72) Educational Memorial Trust: \$1,185 for additional scholarship awards that will not affect donated principal / endowment balances held in perpetuity. The district serves strictly as a fiduciary of these funds.

Dated: June 03, 2024

Eaton School District RE-2

Brad Sharp, President

DeAn Dillard, Secretary

Resolution of Budget Adoption 2024-2025 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, 2024 to June 30, 2025 the proposed budget entitled Adopted Budget 2024-2025 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 \$795,811 and another \$503,241 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 2024-2025 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 2024-2025 Adopted Budget and its key features as described in the Budget Narrative section.

Dated June 03, 2024

Eaton School District RE-2

Brad Sharp, President

DeAn Dillard, Secretary