

**Norwood Public School District**

**Adopted**

**FY 2024/2025**



**Norwood Public School District, R2 JT**  
**1225 West Summit Avenue**  
**Norwood, CO 81423**

**Todd Bissell**  
**Superintendent**

**Elisha Morris**  
**Business Manager**

**9-Jan-25**

**Norwood Public School District**

**Approved**

**Fund Balance Change**

**FY 2024/2025**

<b>Fund Balance Change Calculation Worksheet</b>			
<b>General Fund Beginning Fund Balance</b>	\$1,776,399		
<b>General Fund Ending Fund Balance</b>	\$972,347		
Revenue & Expense Budget Mismatch (Surplus/Deficit)		(\$804,052)	
Identified Non-Recurring Uses/Expenses of Fund Balance:			
Item 1			
Item 2			
Item 3			
Total		\$0	
<b>Food Service Fund Beginning Fund Balance</b>	\$41,333		
<b>Food Service Fund Ending Fund Balance</b>	(\$34,808)		
Revenue & Expense Budget Mismatch (Surplus/Deficit)		(\$76,141)	
Identified Non-Recurring Uses/Expenses of Fund Balance:			
Item 1			
<b>Activity Fund Beginning Fund Balance</b>	\$95,752		
<b>Activity Fund Ending Fund Balance</b>	\$95,752		
Revenue & Expense Budget Mismatch (Surplus/Deficit)		\$50,000	
Identified Non-Recurring Uses/Expenses of Fund Balance:			
Item 1			
<b>Bond Redemption Fund Beginning Fund Balance</b>	\$118,909		
<b>Bond Redemption Fund Ending Fund Balance</b>	\$123,109		
Revenue & Expense Budget Mismatch (Surplus/Deficit)		\$4,200	
Identified Non-Recurring Uses/Expenses of Fund Balance:			
Item 1			
<b>Capital Reserve Fund Beginning Fund Balance</b>	\$0		
<b>Capital Reserve Fund Ending Fund Balance</b>	\$108,400		
Revenue & Expense Budget Mismatch (Surplus/Deficit)		\$108,400	
Identified Non-Recurring Uses/Expenses of Fund Balance:			
Item 1			

**Norwood Public School District**

**Adopted**

**Interfund Borrowing Resolution**

**FY 2024/2025**

**Interfund Borrowing Resolution**

Whereas Colorado Revised Statutes (C.R.S. 22-44-113) authorizes the Board of Education to borrow unencumbered monies from one fund for use by another fund. Monies borrowed from a fund pursuant to applicable laws must be repaid to said fund when needed to meet obligations of said fund and any such loan shall be repaid no later than three (3) months after the beginning of the following budget year. In the event monies are not forthcoming from designated sources, an amount equal to the outstanding liability shall be expended from the General Fund and used to repay the loan, now, therefore, be it

Resolved, that:

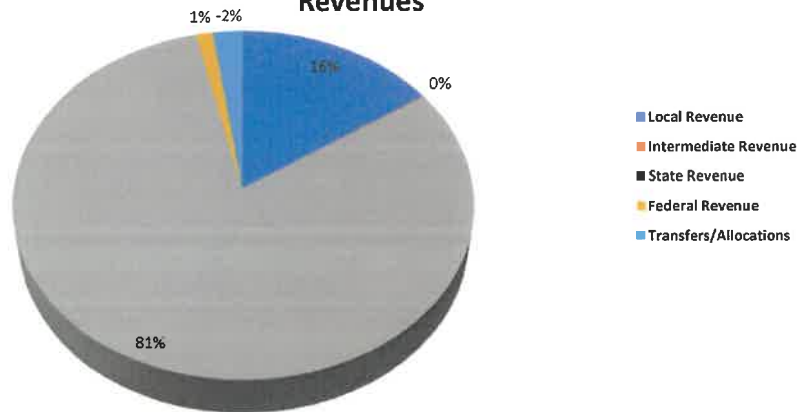
effective July 1, 2023, Norwood Public School District hereby authorizes the following borrowing in accordance with applicable laws and regulations.

<b>Fund Name</b>	<b>Borrowing Amount</b>
10 General Fund	-\$100,000
21 Food Service Fund	-\$25,000

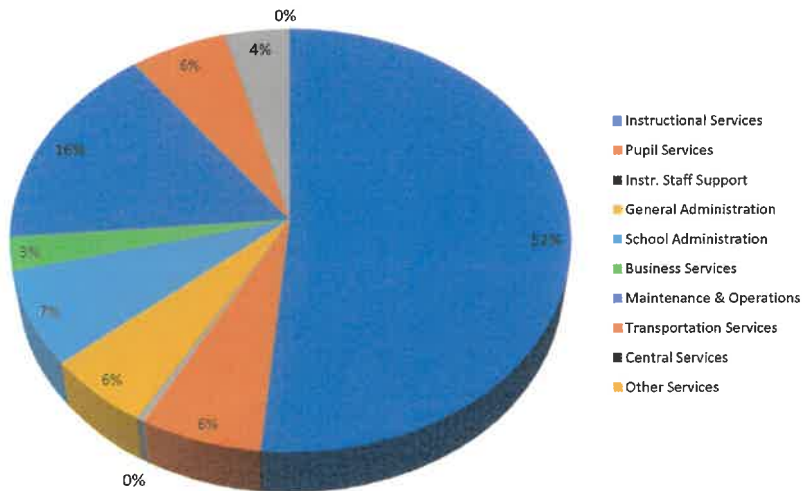
Norwood Public School District  
Approved  
General Fund  
FY 2024/2025

General Fund Revenues

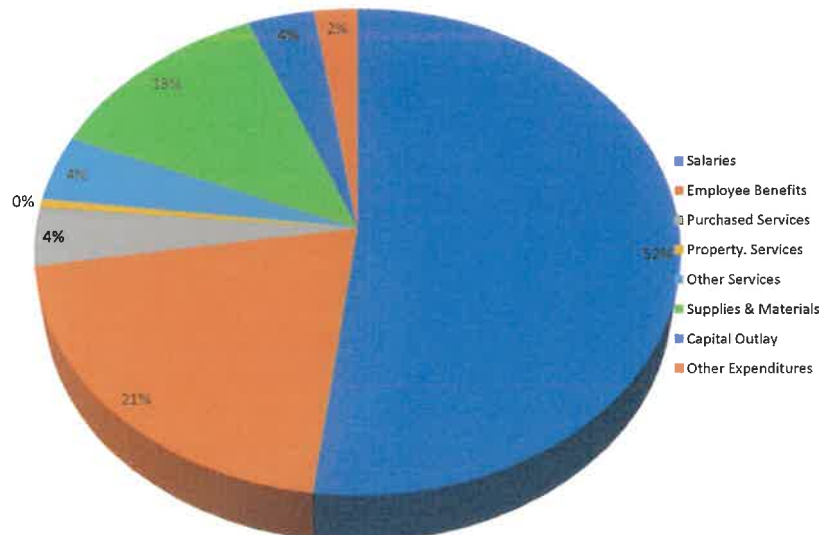
General Fund  
Revenues



General Fund Expenditures (By Program)

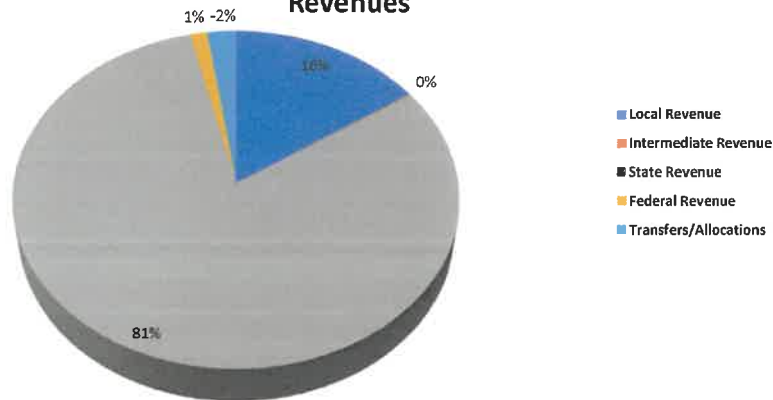


General Fund Expenditures (By Object)

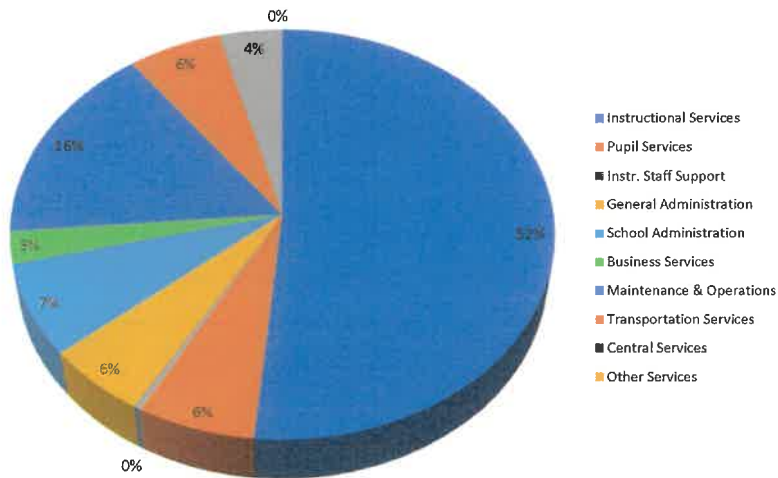


General Fund Revenues

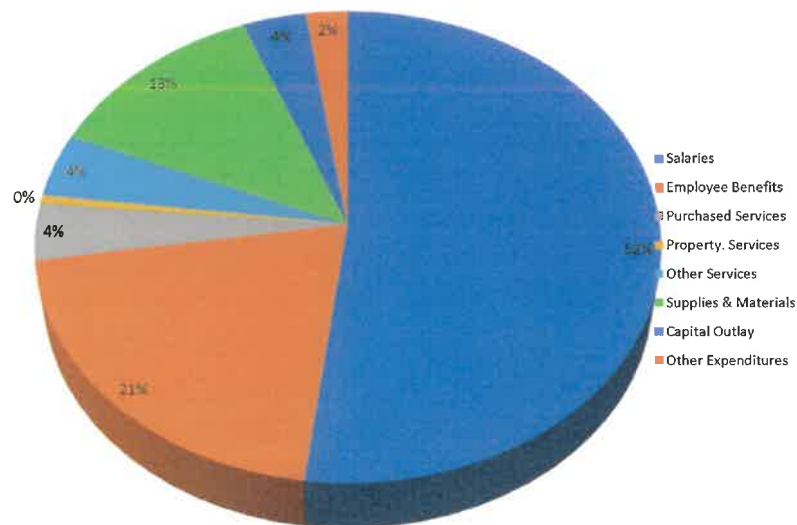
General Fund Revenues



General Fund Expenditures (By Program)



General Fund Expenditures (By Object)



# Individual Fund Statements



**Norwood Public School District**

**Adopted  
General Fund  
FY 2024/2025**

	<b>Actuals FY 21-22</b>	<b>Actuals FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Adopted FY 23-24</b>	<b>Change</b>	<b>Revised FY 24-25</b>
<b>Beginning Fund Balance</b>						
Restricted - TABOR	119,943	111,677	119,943	122,488	(3,707)	118,781
All Other Fund Balance	2,633,582	2,352,873	2,633,582	2,096,549	(320,150)	1,776,399
<b>Total Beginning Fund Balance</b>	2,753,525	2,464,550	2,753,525	2,219,037	(323,857)	1,895,180
<b>Revenues</b>						
Local Revenue	1,167,743	877,864	1,016,166	923,852	(255,420)	668,432
Intermediate Revenue	211	4,700	4,750	4,750	750	5,500
State Revenue	3,124,644	3,291,397	3,027,903	3,375,509	103,897	3,479,406
Federal Revenue	362,245	298,640	48,959	49,521	4,811	54,332
Transfers/Allocations	0	0	(100,000)	(100,000)	0	(100,000)
<b>Total Revenues</b>	4,654,843	4,472,601	3,997,778	4,253,632	(145,962)	4,107,670
<b>Total Resources Available</b>	7,408,368	6,937,151	6,751,303	6,472,669	(469,819)	6,002,850
<b>Expenditures</b>						
Instructional Services	1,902,961	2,253,571	2,243,800	2,656,694	(64,543)	2,592,151
Pupil Services	157,243	270,315	318,470	327,701	(5,933)	321,768
Instr. Staff Support	336,077	54,442	21,700	21,700	0	21,700
General Administration	286,116	271,874	250,792	295,833	(16,100)	279,734
School Administration	244,467	383,282	200,103	249,521	118,257	367,778
Business Services		125,250	99,729	108,960	15,652	124,612
Maintenance & Operations	418,201	1,032,773	796,637	833,562	(25,255)	808,307
Transportation Services	121,960	234,650	242,002	362,002	(55,593)	306,409
Central Services	183,966	235,569	197,982	217,213	(9,168)	208,045
Other Services	269,020	952,735	213,186	209,000	(209,000)	0
<b>Total Expenditures</b>	3,920,011	5,814,461	4,584,401	5,282,186	(251,683)	5,030,503
<b>Other Financing Uses</b>						
Transfers Out					0	
<b>Total Other Financing Uses</b>	0	0	0	0	0	0
<b>Surplus/(Deficit)</b>	734,832	(1,341,860)	(586,623)	(1,028,554)	105,721	(922,833)
<b>Fund Balances</b>						
Restricted - TABOR	111,677	111,677	119,943	122,488	(3,707)	118,781
All Other Fund Balance	2,330,136	1,011,013	2,255,960	1,067,995	(214,429)	853,566
<b>Total Fund Balance</b>	2,441,813	1,122,690	2,375,903	1,190,483	(218,136)	972,347
<b>Total Expenditures &amp; Fund Balance</b>				6,472,669	(469,819)	6,002,850
<b>Total Appropriation</b>				\$6,472,669		\$6,002,850

**Norwood Public School District**

**Adopted  
General Fund Revenue  
FY 2024/2025**

	Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24	Adopted FY 23-24	Change	Revised FY 24-25
<b>Local Revenues</b>						
1110 Property Taxes	739,890	301,711	398,998	367,630	65,000	432,630
1110 Property Taxes - MLO	110,986				0	
1190 Other Taxes From Local Sources		398,500	429,612	429,612	(329,612)	100,000
1120 Specific Ownership Taxes (SFA)			0	0	0	
1120 Specific Ownership Taxes	135,107	86,405	88,998	18,652	15,000	33,652
1140 Delinquent Taxes & Interest		50	50	50	0	50
1141 Abatement		100	100	100	0	100
1150 Delinquent Taxes & Interest		1,600	1,600	2,600	(500)	2,100
1300 Tuition		1,000	1,000	1,000	0	1,000
1400 Transportation Fees	21,333				0	
1500 Earnings on Investments	42	60	70	70	15,930	16,000
1700 Pupil Activity Fees			0	0	0	
1800 Community Services Fees		53,438	60,738	60,738	(10,738)	50,000
19XX Other Local Revenues	160,385	35,000	35,000	43,400	(10,500)	32,900
<b>Total Local Revenues</b>	<b>1,167,743</b>	<b>877,864</b>	<b>1,016,166</b>	<b>923,852</b>	<b>(255,420)</b>	<b>668,432</b>
<b>Intermediate Revenue</b>						
Mineral Lease	211	700	750	750	1,750	2,500
Other Intermediate Revenue		4,000	4,000	4,000	(1,000)	3,000
<b>Total Intermediate Revenue</b>	<b>211</b>	<b>4,700</b>	<b>4,700</b>	<b>4,750</b>	<b>750</b>	<b>5,500</b>
<b>State Revenue</b>						
State Equalization	2,713,557	2,656,049	2,694,655	2,922,722	339,911	3,262,633
3010 School Security Grant		0	108,050	108,050	(108,050)	0
3120 Career & Technical Education		0	0	0	0	
3130 Special Education		0	0	0	0	
3140 English Language Proficiency	732	600	500	500	0	500
3141 Colorado Preschool Program	77,719				0	0
3150 Gifted & Talented					0	
3160 Transportation	21,333	18,500	18,500	18,500	(388)	18,112
3170 Small Attendance Center					0	
3207 Library Grant	3,114	3,643	3,500	3,500	1,000	4,500
3235 At-Risk Funding	885					
3246 Early Literacy	51,663	26,663	25,000	25,000	(25,000)	0
3259 Read Act	3,474	3,474	3,500	4,189	(970)	3,219
3897 Universal Pre-k Funding			76,187	116,595	(41,595)	75,000
3898 On-Behalf Payment	47,310					
3899 School to Work Alliance Program					0	
4358 REAP		17,004	17,000	21,137		21,137
5371 Comprehensive Literacy Grant				59,280		59,280
5323 MTSS	15,252	20,000	20,000	20,000	0	20,000
7434 CDPH Preschool Stabilization		26,227		0	0	0
7575 PreK Capacity Building Grant				15,025		15,025
Other State Revenue 3281	1,094					
Other State Revenue 8174	19,915					
Audit Adjustments						
<b>Total State Revenues</b>	<b>2,956,048</b>	<b>2,772,160</b>	<b>2,966,892</b>	<b>3,314,498</b>	<b>164,908</b>	<b>3,479,406</b>
<b>Federal Revenue</b>						
ESSA Title Funds	48,737	49,374	48,959	49,521		54,332
ESSER Relief Funds	249,266	249,266		28,000		
Other Federal Revenue	64,242	0			0	0
5218 Insurance Reserve					0	
5219 Preschool					0	
5819 CPP Transfer from General Fund					0	0
5243 Capital Reserve			(100,000)	(100,000)	0	(100,000)
5222 Designated Purpose Grant					0	
5223 Pupil Activity Fund					0	
<b>Total Transfers/Allocations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(100,000)</b>	<b>0</b>	<b>(100,000)</b>
<b>Total Revenues</b>	<b>4,486,247</b>	<b>3,953,364</b>	<b>4,472,601</b>	<b>4,220,621</b>	<b>(89,762)</b>	<b>4,107,670</b>



**Norwood Public School District**

**Adopted**

**General Fund Expenditures**

**FY 2024/2025**

			Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24	Adopted FY 23-24	Change	Revised FY 24-25
<b>Instruction (11)</b>								
01XX	Salaries		0	0	1,155,102	1,305,720	23,585	1,329,305
02XX	Employee Benefits		0	0	456,717	342,998	230,514	573,512
03XX	Professional Services		0	0	106,763	78,100	13,874	91,974
04XX	Property Services		0	0	0	0	0	0
05XX	Other Services		0	0	500	0	0	0
06XX	Supplies & Materials		0	0	124,647	115,400	600	116,000
07XX	Equipment		0	0	96,004	86,000	(500)	85,500
08XX	Other Objects		0	0	1,000	1,000	0	1,000
09XX	Other Uses		0	0	26,277	0	0	0
<b>Total Instruction</b>			0	0	1,967,010	1,929,218	268,073	2,197,291
<b>Special Education (12)</b>								
01XX	Salaries		0	0	136,500	195,495	(8,114)	187,382
02XX	Employee Benefits		0	0	66,200	48,867	49,465	98,332
03XX	Professional Services		0	0	0	0	0	0
04XX	Property Services		0	0	0	0	0	0
05XX	Other Services		0	0	0	0	0	0
06XX	Supplies & Materials		0		1,861	1,220	500	1,720
07XX	Equipment		0	0	0	0	0	0
08XX	Other Objects		0	0	0	0	0	0
09XX	Other Uses		0	0	0	0	0	0
<b>Total Special Education</b>			0	0	204,561	245,582	41,852	287,433
<b>Career &amp; Technical Education (13)</b>								
01XX	Salaries		0	0	0	0	0	0
02XX	Employee Benefits		0	0	0	0	0	0
03XX	Professional Services		0	0	0	0	0	0
04XX	Property Services		0	0	0	0	0	0
05XX	Other Services		0	0	0	0	0	0
06XX	Supplies & Materials		0	0	500	500	500	1,000
07XX	Equipment		0	0	0	0	0	0
08XX	Other Objects		0	0	0	0	0	0
09XX	Other Uses		0	0	0	0	0	0
<b>Total Career &amp; Technical Education</b>			0	0	500	500	500	1,000
<b>Cocurricular Education (14)</b>								
01XX	Salaries		0	0	0	0	15,000	15,000
02XX	Employee Benefits		0	0	0	0	3,428	3,428
03XX	Professional Services		0	0	0	0	0	0
04XX	Property Services		0	0	0	0	0	0
05XX	Other Services		0	0	24,000	12,000	0	12,000
06XX	Supplies & Materials		0	0	43,500	48,000	14,000	62,000
07XX	Equipment		0	0	0	0	0	0
08XX	Other Objects		0	0	0	0	0	0
09XX	Other Uses		0	0	14,000	8,500	5,500	14,000
<b>Total Cocurricular Education</b>			0	0	81,500	68,500	37,928	106,428
<b>Student Support Svcs (21)</b>								
01XX	Salaries		0	0	210,069	257,396	(7,661)	249,735
02XX	Employee Benefits		0	0	17,000	20,536	10,197	30,733
03XX	Professional Services		0	0	0	0	0	0
04XX	Property Services		0	0	0	0	0	0
05XX	Other Services		0	0	33,800	33,800	1,500	35,300
06XX	Supplies & Materials		0	0	9,446	6,738	(738)	6,000
07XX	Equipment		0	0	0	0	0	0

<b>Total Maintenance &amp; Operations</b>		0	0	1,032,773	796,637	11,669	808,307
<b>Student Transportation (27)</b>							
01XX	Salaries	0	0	109,000	112,720	2,000	114,720
02XX	Employee Benefits	0	0	28,500	25,757	457	26,214
03XX	Professional Services	0	0	0	0	0	0
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	0	0	3,850	4,725	7,950	12,675
06XX	Supplies & Materials	0	0	91,300	96,800	0	96,800
07XX	Equipment	0	0	0	0	50,000	50,000
08XX	Other Objects	0	0	2,000	2,000	4,000	6,000
09XX	Other Uses	0	0	0	0	0	0
<b>Total Student Transportation</b>		0	0	234,650	242,002	64,407	306,409
<b>Central Services (28)</b>							
01XX	Salaries	0	0	66,469	67,694	(4,900)	62,794
02XX	Employee Benefits	0	0	25,100	16,307	9,144	25,451
03XX	Professional Services	0	0	40,000	40,000	0	40,000
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	0	0	79,000	69,200	10,600	79,800
06XX	Supplies & Materials	0	0	25,000	4,781	(4,781)	0
07XX	Equipment	0	0	0	0	0	0
08XX	Other Objects	0	0	0	0	0	0
09XX	Other Uses	0	0	0	0	0	0
<b>Total Central Services</b>		0	0	235,569	197,982	10,063	208,045
<b>Community Services (33)</b>							
01XX	Salaries	0	0	2,800	3,000	(3,000)	0
02XX	Employee Benefits	0	0	650	686	(686)	0
03XX	Professional Services	0	0	0	0	0	0
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	0	0	0	0	0	0
06XX	Supplies & Materials	0	0	1,000	500	(500)	0
07XX	Equipment	0	0	0	0	0	0
08XX	Other Objects	0	0	0	0	0	0
09XX	Other Uses	0	0	0	0	0	0
<b>Total Community Services</b>		0	0	4,450	4,186	(4,186)	0
<b>Property Services (4x)</b>							
01XX	Salaries	0	0	0	0	0	0
02XX	Employee Benefits	0	0	0	0	0	0
03XX	Professional Services	0	0	0	0	0	0
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	0	0	0	0	0	0
06XX	Supplies & Materials	0	0	0	0	0	0
07XX	Equipment	0	0	923,327	0	0	0
08XX	Other Objects	0	0	24,958	0	0	0
09XX	Other Uses	0	0	0	0	0	0
<b>Total Property Services</b>		0	0	948,285	0	0	0
<b>Total Expenditures</b>		\$0	\$0	\$5,814,461	\$4,375,400	\$655,103	\$5,030,503

**Norwood Public School District**

**Adopted**

**General Fund Detail Budgets**

**FY 2024/2025**

**Program:**

Instruction (11)

**Program Budget Manager:**

**Program Description:**

Included in this program are the expenditures incurred in planned learning activities and experiences that provide students in schools of

	Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24	Adopted FY 23-24	Change	Revised FY 24-25
<b>Instruction (11)</b>						
011X Salaries			1,155,102	1,305,720	23,585	1,329,305
01XX Supplemental Pay & Stipends						
02XX Employee Benefits			456,717	342,998	230,514	573,512
03XX Professional Services			106,763	78,100	13,874	91,974
04XX Property Services						0
05XX Other Services			500		0	
06XX Supplies & Materials			124,647	115,400	600	116,000
07XX Equipment			96,004	86,000	(500)	85,500
08XX Other Objects			1,000	1,000	0	1,000
09XX Other Uses			26,277	0	0	0
<b>Total Instruction</b>	<b>0</b>	<b>0</b>	<b>1,967,010</b>	<b>1,929,218</b>	<b>268,073</b>	<b>2,197,291</b>

	Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24	Adopted FY 23-24	Change	Revised FY 24-25
<b>Staff FTE:</b>						
1XX Administrators					0.00	
2XX Teachers (Licensed)				19.00	0.00	19.00
3XX Non-Teaching Professionals					0.00	
4XX Classified - Instructional				3.50	0.00	3.50
5XX Classified - School Admin					0.00	
6XX Classified - Maint, Oper & Trans					0.00	
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22.50</b>	<b>0.00</b>	<b>22.50</b>

**Norwood Public School District**

**Adopted**

**General Fund Detail Budgets**

**FY 2024/2025**

**Program:** Instruction - Special Education (12)

**Program Budget Manager:**

**Program Description:**

This budget pays for educational services for students with disabilities and special needs. The primary expenditures for this program

**Special Education (12)**

011X Salaries  
01XX Supplemental Pay & Stipends  
02XX Employee Benefits  
03XX Professional Services  
04XX Property Services  
05XX Other Services  
06XX Supplies & Materials  
07XX Equipment  
08XX Other Objects  
09XX Other Uses

**Total Special Education**

Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24
		136,500
		66,200
		1,861
0	0	204,561

Adopted FY 23-24	Change	Revised FY 24-25
195,495	(8,114)	187,382
48,867	49,465	98,332
0	0	0
0	0	0
1,220	500	1,720
0	0	0
0	0	0
0	0	0
245,582	41,852	287,433

**Staff FTE:**

1XX Administrators  
2XX Teachers (Licensed)  
3XX Non-Teaching Professionals  
4XX Classified - Instructional  
5XX Classified - School Admin  
6XX Classified - Maint, Oper & Trans  
Total FTE

Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24
0.00	0.00	0.00

Adopted FY 23-24	Change	Revised FY 24-25
1.00	0.00	1.00
	0.00	
0.00	0.00	0.00
	0.00	
	0.00	
1.00	0.00	1.00

**Norwood Public School District**

**Adopted**

**General Fund Detail Budgets**

**FY 2024/2025**

**Program:** 13 Instruction - Career & Technical Education (CTE)

**Program Budget Manager:**

**Program Description:**

This budget is used for students in state approved vocational programs operating in secondary schools. Expenditures made from this

**Career & Technical Education (13)**

011X Salaries  
01XX Supplemental Pay & Stipends  
02XX Employee Benefits  
03XX Professional Services  
04XX Property Services  
05XX Other Services  
06XX Supplies & Materials  
07XX Equipment  
08XX Other Objects  
09XX Other Uses

**Total Career & Technical Education**

Actuals	Actuals	Budget
FY 21-22	FY 22-23	FY 23-24
		500
0	0	500

Adopted	Change	Revised
FY 23-24		FY 24-25
	0	
	0	
	0	
	0	
0	0	0
500	500	1,000
	0	
	0	
0	0	0
500	500	1,000

**Staff FTE:**

1XX Administrators  
2XX Teachers (Licensed)  
3XX Non-Teaching Professionals  
4XX Classified - Instructional  
5XX Classified - School Admin  
6XX Classified - Maint, Oper & Trans  
Total FTE

Actuals	Actuals	Budget
FY 21-22	FY 22-23	FY 23-24
0.00	0.00	0.00

Adopted	Change	Revised
FY 23-24		FY 24-25
	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
0.00	0.00	0.00

## FY 2024/2025

**Program Budget Manager:**

This program supports athletic programs and competition. These programs promote student self-esteem, school spirit and physical

### Total Co-Curricular Instruction

Total FTE

**Norwood Public School District**

**Adopted**

**General Fund Detail Budgets**

**FY 2024/2025**

**Program:** 2100 Student Support Services

**Program Budget Manager:**

**Program Description:**

Student support services include all programs and activities in schools that support students but are not directly related to instruction.

			Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24	Adopted FY 23-24	Change	Revised FY 24-25
<b>Student Support Services (21)</b>								
011X	Salaries				210,069	257,396	(7,661)	249,735
01XX	Supplemental Pay & Stipends						0	
02XX	Employee Benefits				17,000	20,536	10,197	30,733
03XX	Professional Services						0	
04XX	Property Services					0	0	0
05XX	Other Services				33,800	33,800	1,500	35,300
06XX	Supplies & Materials				9,446	6,738	(738)	6,000
07XX	Equipment						0	
08XX	Other Objects						0	
09XX	Other Uses					0	0	0
<b>Total Student Support Services</b>			<b>0</b>	<b>91,002</b>	<b>65,080</b>	<b>318,470</b>	<b>3,298</b>	<b>321,768</b>

			Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24	Adopted FY 23-24	Change	Revised FY 24-25
<b>Staff FTE:</b>								
1XX	Administrators						0.00	
2XX	Teachers (Licensed)						0.00	
3XX	Non-Teaching Professionals					3.00	0.00	
4XX	Classified - Instructional						0.00	0.00
5XX	Classified - School Admin						0.00	
6XX	Classified - Maint, Oper & Trans						0.00	
<b>Total FTE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>

**Norwood Public School District**

**Adopted**

**General Fund Detail Budgets**

**FY 2024/2025**

**Program:** 2200 Instructional Staff Services

**Program Budget Manager:**

**Program Description:**

Activities associated with assisting the instructional staff with the

**Instruct Support Services (22)**

	<b>Actuals FY 21-22</b>	<b>Actuals FY 22-23</b>	<b>Budget FY 23-24</b>
<b>011X</b> Salaries			12,000
<b>01XX</b> Supplemental Pay & Stipends			20,000
<b>02XX</b> Employee Benefits			2,742
<b>03XX</b> Professional Services			16,500
<b>04XX</b> Property Services			
<b>05XX</b> Other Services			
<b>06XX</b> Supplies & Materials			3,200
<b>07XX</b> Equipment			
<b>08XX</b> Other Objects			
<b>09XX</b> Other Uses			
<b>Total Student Support Services</b>	0	78,301	324,525

<b>Adopted FY 23-24</b>	<b>Change</b>	<b>Revised FY 24-25</b>
0	0	0
20,000		20,000
	0	
0	0	0
	0	
0	0	0
1,700	0	1,700
	0	
	0	
0	0	0
21,700	0	21,700

**Staff FTE:**

	<b>Actuals FY 21-22</b>	<b>Actuals FY 22-23</b>	<b>Budget FY 23-24</b>
<b>1XX</b> Administrators			
<b>2XX</b> Teachers (Licensed)			
<b>3XX</b> Non-Teaching Professionals			
<b>4XX</b> Classified - Instructional			
<b>5XX</b> Classified - School Admin			
<b>6XX</b> Classified - Maint, Oper & Trans			
<b>Total FTE</b>	0.00	0.00	0.00

<b>Adopted FY 23-24</b>	<b>Change</b>	<b>Revised FY 24-25</b>
	0.00	
	0.00	
	0.00	
	0.00	0.00
	0.00	
	0.00	
0.00	0.00	0.00



**Adopted  
General Fund Detail Budgets  
FY 2024/2025**

**Program:** 2300 General Administration  
**Program Budget Manager:**

**Program Description:**

General administration is the primary central administration program of the district. This program includes the superintendent's

**General Administration (23)**

011X Salaries  
01XX Supplemental Pay & Stipends  
02XX Employee Benefits  
03XX Professional Services  
04XX Property Services  
05XX Other Services  
06XX Supplies & Materials  
07XX Equipment  
08XX Other Objects  
09XX Other Uses  
**Total General Administration**

Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24
		115,000
		49,000
		63,000
		7,500
		36,474
		900
0	121,374	124,347

Adopted FY 23-24	Change	Revised FY 24-25
116,150	(1,150)	115,000
28,142	25,702	53,845
63,500	700	64,200
0	0	0
7,500	0	7,500
33,500	3,689	37,189
	0	
2,000	0	2,000
0		0
250,792	28,941	279,734

**Staff FTE:**

1XX Administrators  
2XX Teachers (Licensed)  
3XX Non-Teaching Professionals  
4XX Classified - Instructional  
5XX Classified - School Admin  
6XX Classified - Maint, Oper & Trans  
Total FTE

Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24
0.00	0.00	0.00

Adopted FY 23-24	Change	Revised FY 24-25
1.00	0.00	1.00
	0.00	
	0.00	
	0.00	0.00
	0.00	
	0.00	
1.00	0.00	1.00

**Norwood Public School District**

**Adopted**

**General Fund Detail Budgets**

**FY 2024/2025**

**Program:** 2400

School Administration

**Program Budget Manager:**

**Program Description:**

This program is used to account for expenditures related to school administration. The program includes Principals, Asst. Principals and

	Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24	Adopted FY 23-24	Change	Revised FY 24-25
<b>School Administration (24)</b>						
011X Salaries			274,482	159,890	101,703	261,593
01XX Supplemental Pay & Stipends					0	
02XX Employee Benefits			106,800	38,213	65,973	104,186
03XX Professional Services					0	
04XX Property Services				0	0	0
05XX Other Services					0	
06XX Supplies & Materials			500	500	0	500
07XX Equipment					0	
08XX Other Objects			1,500	1,500	0	1,500
09XX Other Uses				0	0	0
<b>Total Instruction</b>	0	0	76,875	200,103	167,675	367,778

	Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24	Adopted FY 23-24	Change	Revised FY 24-25
<b>Staff FTE:</b>						
1XX Administrators				2.00	0.50	2.50
2XX Teachers (Licensed)					0.00	
3XX Non-Teaching Professionals					0.00	
4XX Classified - Instructional					0.00	0.00
5XX Classified - School Admin				2.00	-1.00	1.00
6XX Classified - Maint, Oper & Trans					0.00	
<b>Total FTE</b>	0.00	0.00	0.00	4.00	-0.50	3.50

**Norwood Public School District**

**Adopted**

**General Fund Detail Budgets**

**FY 2024/2025**

**Program:** 2500

Business Services

**Program Budget Manager:**

**Program Description:**

The Business Services program records and accounts for the financial operations of the district. The primary functions include

**Business Services (25)**

011X Salaries  
01XX Supplemental Pay & Stipends  
02XX Employee Benefits  
03XX Professional Services  
04XX Property Services  
05XX Other Services  
06XX Supplies & Materials  
07XX Equipment  
08XX Other Objects  
09XX Other Uses

**Total Business Services**

Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24
		75,000
		32,000
		13,000
		5,250
0	0	125,250

Adopted FY 23-24	Change	Revised FY 24-25
69,100	11,900	81,000
	0	
16,629	12,983	29,612
	0	
0	0	0
8,500	0	8,500
5,500	0	5,500
	0	
	0	
0	0	0
99,729	24,883	124,612

**Staff FTE:**

1XX Administrators  
2XX Teachers (Licensed)  
3XX Non-Teaching Professionals  
4XX Classified - Instructional  
5XX Classified - School Admin  
6XX Classified - Maint, Oper & Trans  
Total FTE

Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24
		1.00
0.00	0.00	1.00

Adopted FY 23-24	Change	Revised FY 24-25
1.00	0.00	1.00
	0.00	
	0.00	
	0.00	0.00
	0.00	
	0.00	
1.00	0.00	1.00

**Norwood Public School District**

Adopted

General Fund Detail Budgets

FY 2024/2025

Program: 2600

Maintenance & Operations

Program Budget Manager:

**Program Description:**

The Maintenance & Operations program includes all of the costs of maintaining the district's facilities and grounds. The expenditures

**Maintenance & Operations (26)**

011X Salaries  
01XX Supplemental Pay & Stipends  
02XX Employee Benefits  
03XX Professional Services  
04XX Property Services  
05XX Other Services  
06XX Supplies & Materials  
07XX Equipment  
08XX Other Objects  
09XX Other Uses

**Total Maintenance & Operations**

Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24
		152,000
		72,000
		23,500
		53,000
		437,446
		294,827
0	0	1,032,773

Adopted FY 23-24	Change	Revised FY 24-25
173,000	500	173,500
	0	
42,887	41,169	84,057
	0	
25,700	0	25,700
65,000	0	65,000
345,000	(40,000)	305,000
37,000	10,000	47,000
108,050	0	108,050
0	0	0
796,637	11,669	808,307

**Staff FTE:**

1XX Administrators  
2XX Teachers (Licensed)  
3XX Non-Teaching Professionals  
4XX Classified - Instructional  
5XX Classified - School Admin  
6XX Classified - Maint, Oper & Trans  
Total FTE

Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24
0.00	0.00	0.00

Adopted FY 23-24	Change	Revised FY 24-25
	0.00	
	0.00	
	0.00	
	0.00	0.00
	0.00	
4.00	0.00	4.00
4.00	0.00	4.00

**Norwood Public School District**

Adopted

General Fund Detail Budgets

FY 2024/2025

**Program:** 2700 Transportation

**Program Budget Manager:**

**Program Description:**

The Transportation program accounts for all of the expenditures to operate the district's transportation fleet. This includes bus

	Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24	Adopted FY 23-24	Change	Revised FY 24-25
<b>Transportation (27)</b>						
011X Salaries			109,000	112,720	2,000	114,720
01XX Supplemental Pay & Stipends					0	
02XX Employee Benefits			28,500	25,757	457	26,214
03XX Professional Services					0	
04XX Property Services				0	0	0
05XX Other Services			3,850	4,725	7,950	12,675
06XX Supplies & Materials			91,300	96,800	0	96,800
07XX Equipment					50,000	50,000
08XX Other Objects			2,000	2,000	4,000	6,000
09XX Other Uses				0	0	0
<b>Total Transportation</b>	<b>0</b>	<b>0</b>	<b>234,650</b>	<b>242,002</b>	<b>64,407</b>	<b>306,409</b>

	Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24	Adopted FY 23-24	Change	Revised FY 24-25
<b>Staff FTE:</b>						
1XX Administrators					0.00	
2XX Teachers (Licensed)					0.00	
3XX Non-Teaching Professionals					0.00	0.00
4XX Classified - Instructional					0.00	
5XX Classified - School Admin					0.00	
6XX Classified - Maint, Oper & Trans			3.50	3.50	0.00	3.50
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>3.50</b>	<b>3.50</b>	<b>0.00</b>	<b>3.50</b>

**Norwood Public School District**

**Adopted**

**General Fund Detail Budgets**

**FY 2024/2025**

**Program:** 2800

Central Services/Human Resources

**Program Budget Manager:**

**Program Description:**

The Central Services program series typically account for the expenditures related to Human Resources and Information Technology.

**Central Services (28)**

011X Salaries  
01XX Supplemental Pay & Stipends  
02XX Employee Benefits  
03XX Professional Services  
04XX Property Services  
05XX Other Services  
06XX Supplies & Materials  
07XX Equipment  
08XX Other Objects  
09XX Other Uses

**Total Central Services**

Actuals	Actuals	Budget
FY 21-22	FY 22-23	FY 23-24
		66,469
		25,100
		40,000
		79,000
		25,000
0	104,626	235,569

Adopted	Change	Revised
FY 23-24		FY 24-25
67,694	(4,900)	62,794
	0	
16,307	9,144	25,451
40,000	0	40,000
0	0	0
69,200	10,600	79,800
4,781	(4,781)	0
	0	
	0	
0	0	0
197,982	10,063	208,045

**Staff FTE:**

1XX Administrators  
2XX Teachers (Licensed)  
3XX Non-Teaching Professionals  
4XX Classified - Instructional  
5XX Classified - School Admin  
6XX Classified - Maint, Oper & Trans  
Total FTE

Actuals	Actuals	Budget
FY 21-22	FY 22-23	FY 23-24
		1.00
0.00	0.00	1.00

Adopted	Change	Revised
FY 23-24		FY 24-25
	0.00	
1.00	0.00	1.00
	0.00	0.00
	0.00	
	0.00	
1.00	0.00	1.00

**Norwood Public School District**

Adopted

General Fund Detail Budgets

FY 2024/2025

Program: 3300

Community Services

Program Budget Manager:

**Program Description:**

The community Services program accounts for the community liaisons and their expenses. These positions provide a valuable

**Community Services (33)**

	Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24
011X Salaries			2,800
01XX Supplemental Pay & Stipends			
02XX Employee Benefits			650
03XX Professional Services			
04XX Property Services			
05XX Other Services			
06XX Supplies & Materials			1,000
07XX Equipment			
08XX Other Objects			
09XX Other Uses			
<b>Total Community Services</b>	<b>0</b>	<b>0</b>	<b>4,450</b>

Adopted FY 23-24	Change	Revised FY 24-25
3,000	(3,000)	0
	0	
686	(686)	0
	0	
0	0	0
0	0	0
500	(500)	0
	0	
	0	
0	0	0
<b>4,186</b>	<b>(4,186)</b>	<b>0</b>

**Staff FTE:**

	Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24
1XX Administrators			
2XX Teachers (Licensed)			
3XX Non-Teaching Professionals			
4XX Classified - Instructional			
5XX Classified - School Admin			
6XX Classified - Maint, Oper & Trans			
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Adopted FY 23-24	Change	Revised FY 24-25
	0.00	
	0.00	
	0.00	
	0.00	0.00
	0.00	
	0.00	
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Norwood Public School District**

**Adopted**

**General Fund Detail Budgets**

**FY 2024/2025**

**Program:** 4000

Property Services

**Program Budget Manager:**

**Program Description:**

The Property Services program accounts for all capital construction in the General Fund. While most of these expenditures are currently

**Property Services (40)**

011X Salaries  
01XX Supplemental Pay & Stipends  
02XX Employee Benefits  
03XX Professional Services  
04XX Property Services  
05XX Other Services  
06XX Supplies & Materials  
07XX Equipment  
08XX Other Objects  
09XX Other Uses

**Total Property Services**

Actuals	Actuals	Budget
FY 21-22	FY 22-23	FY 23-24
		923,327
		24,958
0	0	948,285

Adopted		Revised
FY 23-24	Change	FY 24-25
	0	
	0	
	0	
	0	
0	0	0
0	0	0
	0	
0	0	0
0	0	0

**Staff FTE:**

1XX Administrators  
2XX Teachers (Licensed)  
3XX Non-Teaching Professionals  
4XX Classified - Instructional  
5XX Classified - School Admin  
6XX Classified - Maint, Oper & Trans  
Total FTE

Actuals	Actuals	Budget
FY 21-22	FY 22-23	FY 23-24
0.00	0.00	0.00

Adopted		Revised
FY 23-24	Change	FY 24-25
	0.00	
	0.00	
	0.00	
	0.00	0.00
	0.00	
	0.00	
0.00	0.00	0.00



**Norwood Public School District**

**Adopted**

**Food Service Fund (21)**

**FY 2024/2025**

	Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24	Adopted FY 23-24	Change	Revised FY 24-25
<b>Beginning Fund Balance</b>						
Unspendable (Inventory)	5,609	5,170	5,170	5,170	6,706	11,876
Restricted Fund Balance	62,533	68,142	123,333	117,724	(88,267)	29,457
<b>Total Beginning Fund Balance</b>	68,142	73,312	128,503	122,894	(81,561)	41,333
<b>Revenues</b>						
1XXX Local Revenue	4,172	11,724	20,500	4,500	2,677	7,177
3XXX State Revenue	507	504	850	25,000	10,400	35,400
4XXX Federal Revenue	69,856	98,964	32,650	75,000	(11,780)	63,220
5210 Allocation from General Fund					0	
<b>Total Revenues</b>	74,535	111,192	54,000	104,500	1,297	105,797
<b>Total Resources Available</b>	142,677	184,504	182,503	227,394	(80,264)	147,130
<b>Expenditures</b>						
011X Salaries	48,000	50,000	51,000	91,000	(3,214)	87,786
02XX Employee Benefits	20,000	25,000	22,000	20,679	20,773	41,452
03XX Professional Services	200	10,000	5,000	4,000	(1,500)	2,500
04XX Property Services			0		0	
05XX Other Services			0		0	
06XX Supplies & Materials	40,000	40,000	40,200	40,200	5,000	45,200
07XX Equipment	4,500	4,500	4,800	4,800	200	5,000
08XX Other Objects			0		0	
09XX Other Uses			0		0	
<b>Total Expenditures</b>	112,700	129,500	123,000	160,679	21,259	181,938
<b>Surplus/(Deficit)</b>	<b>(38,165)</b>	<b>(18,308)</b>	<b>(69,000)</b>	<b>(56,179)</b>	<b>(19,962)</b>	<b>(76,141)</b>
<b>Fund Balances</b>						
Unspendable (Inventory)	5,609	5,170	5,170	5,170	6,706	11,876
Restricted Fund Balance	62,533	68,142	54,333	61,545	(108,229)	(46,684)
<b>Total Fund Balance</b>	29,977	55,004	59,503	66,715	(101,523)	(34,808)
<b>Total Expenditures &amp; Fund Balance</b>				227,394	(80,264)	147,130
<b>Total Appropriation</b>				<b>227,394</b>		<b>147,130</b>

**Staff FTE:**

1XX Administrators						
2XX Teachers (Licensed)					0.00	
3XX Non-Teaching Professionals					0.00	
4XX Classified - Instructional					0.00	
5XX Classified - School Admin					0.00	
6XX Classified - Maint, Oper & Trans			2.50	3.00	0.00	3.00
<b>Total FTE</b>	0.00	0.00	2.50	3.00	0.00	3.00

**Norwood Public School District**

**Adopted**

**Pupil Activity Fund (23)**

**FY 2024/2025**

			Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24	Adopted FY 23-24	Change	Revised FY 24-25
<b>Beginning Fund Balance</b>								
	Fund Balance		81,513	87,914	96,847	96,847	(1,095)	95,752
<b>Total Beginning Fund Balance</b>			81,513	87,914	96,847	96,847	(1,095)	95,752
<b>Revenues</b>								
1XXX	Local Revenue				23,000	100,000	(56,053)	43,947
3XXX	State Revenue						0	
4XXX	Federal Revenue						0	
5210	Allocations from General Fund						0	
<b>Total Revenues</b>			100,000	100,000	23,000	100,000	(56,053)	43,947
<b>Total Resources Available</b>			181,513	187,914	119,847	196,847	(57,148)	139,699
<b>Expenditures</b>								
011X	Salaries						0	
02XX	Employee Benefits						0	
03XX	Professional Services						0	
04XX	Property Services						0	
05XX	Other Services						0	
06XX	Supplies & Materials					100,000	(56,053)	43,947
07XX	Equipment						0	
08XX	Other Objects						0	
09XX	Other Uses						0	
<b>Total Expenditures</b>			93,599	91,067	40,000	100,000	(56,053)	43,947
<b>Surplus/(Deficit)</b>			6,401	8,933	(17,000)	0	0	0
<b>Fund Balances</b>								
	Fund Balance		87,914	96,847	113,847	96,847	(1,095)	95,752
<b>Ending Fund Balances</b>			87,914	96,847	113,847	96,847	(1,095)	95,752
<b>Total Expenditures &amp; Fund Balance</b>						196,847	(57,148)	139,699
<b>Fund Balance, End of Year</b>						0.00	0.00	0.00
<b>Total Appropriation</b>						196,847		139,699

**Norwood Public School District**

**Adopted**

**Bond Redemption Fund (31)**

**FY 2024/2025**

	<b>Actuals FY 21-22</b>	<b>Actuals FY 22-23</b>	<b>Budget FY 23-24</b>	<b>Adopted FY 23-24</b>	<b>Change</b>	<b>Revised FY 24-25</b>
<b>Beginning Fund Balance</b>						
Fund Balance		193,754	334,902	193,754	(74,845)	118,909
<b>Total Beginning Fund Balance</b>	0	193,754	334,902	193,754	(74,845)	118,909
<b>Revenues</b>						
<b>1110</b> Local Property Taxes			102,092	0	0	0
<b>1120</b> Specific Ownership (if Applicable)				0	0	0
<b>1140</b> Delinquent Taxes & Interest				0	0	0
<b>1141</b> Abatement				0	0	0
<b>1500</b> Interest Income				4,200	0	4,200
<b>1900</b> Other Local				0	0	0
<b>Total Revenues</b>	0	0	102,092	4,200	0	4,200
<b>Total Resources Available</b>	0	193,754	436,994	197,954	(74,845)	123,109
<b>Expenditures</b>						
<b>03XX</b> Professional Services				0	0	0
<b>04XX</b> Property Services				0	0	0
<b>05XX</b> Other Services				0	0	0
<b>5100-0830</b> Debt Service/Interest			842	0	0	0
<b>5100-0910</b> Debt Service/Prinicpal			101,250	0	0	0
<b>06XX</b> Supplies & Materials				0	0	0
<b>07XX</b> Equipment				0	0	0
<b>08XX</b> Other Objects				0	0	0
<b>09XX</b> Other Uses				0	0	0
<b>Total Expenditures</b>	0	0	102,092	0	0	0
<b>Surplus/(Deficit)</b>	0	0	0	4,200	0	4,200
<b>Fund Balances</b>						
Fund Balance		193,754	334,902	197,954	(74,845)	123,109
<b>Total Ending Fund Balance</b>	0	193,754	334,902	197,954	(74,845)	123,109
<b>Total Expenditures &amp; Fund Balance</b>				197,954	(74,845)	123,109
<b>Total Appropriation</b>				197,954		\$ 123,109

**Norwood Public School District**

Adopted

Capital Reserve Fund (43)

FY 2024/2025

	Actuals FY 21-22	Actuals FY 22-23	Budget FY 23-24	Adopted FY 23-24	Change	Revised FY 24-25
<b>Beginning Fund Balance</b>						
Fund Balance					0	
<b>Total Beginning Fund Balance</b>	0	0	0	0	0	0
<b>Revenues</b>						
1XXX Local Revenue					8,400	8,400
3XXX State Revenue					0	
4XXX Federal Revenue					0	
5210 General Fund Allocation					100,000	100,000
<b>Total Revenues</b>	0	0	0	0	108,400	108,400
<b>Total Resources Available</b>	0	0	0	0	108,400	108,400
<b>Expenditures</b>						
011X Salaries					0	
02XX Employee Benefits					0	
03XX Professional Services					0	
04XX Property Services					0	
05XX Other Services					0	
06XX Supplies & Materials					0	
07XX Equipment					0	
08XX Other Objects					0	
09XX Other Uses					100,000	100,000
<b>Total Expenditures</b>	0	0	0	0	100,000	100,000
<b>Surplus/(Deficit)</b>	0	0	0	0	8,400	8,400
<b>Fund Balances</b>						
Fund Balance	0	0	0	0	8,400	8,400
<b>Total Ending Fund Balance</b>	0	0	0	0	8,400	8,400
<b>Total Expenditures &amp; Fund Balance</b>				0	108,400	108,400

**Total Appropriation** 0

108,400

**Staff FTE:**

1XX Administrators				0.00
2XX Teachers (Licensed)				0.00
3XX Non-Teaching Professionals				0.00
4XX Classified - Instructional				0.00
5XX Classified - School Admin				0.00
6XX Classified - Maint, Oper & Trans				0.00
<b>Total FTE</b>	0.00	0.00	0.00	0.00