



Adopted Budget



JULY 1, 2023 through JUNE 30, 2024

PUEBLO SCHOOL DISTRICT 60

315 W. 11th Street
Pueblo, Colorado 81003

BOARD OF EDUCATION

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SUPERINTENDENT OF SCHOOLS

Charlotte Macaluso



MISSION STATEMENT

To provide a high-quality education that assures each student the knowledge, skills, and dispositions to lead a life of purpose and impact.

Pueblo School District No. 60 does not discriminate on the basis of race, creed, color, sex, sexual orientation, gender identity/expression, marital status, national origin, religion, ancestry, age, disability, need for special education services, genetic information, pregnancy or childbirth status, or other status protected by law in admission, access to, treatment or employment in its educational programs or activities. Additionally, a lack of English language skills is not a barrier to admission or participation in activities. The following individuals have been designated to handle inquiries regarding the non-discrimination policies: Eric DeCesaro, EEO/Affirmative Action/Title IX/Section 504 Compliance Officer for complaints involving employees, and Aaron Bravo, Title IX Compliance Officer for complaints involving students. Both individuals can be located at 315 West 11th Street, Pueblo, Colorado 81003, (719) 549-7100. Complaint procedures have been established for students, parents, employees, and members of the public.

Si tiene alguna pregunta sobre esta información, por favor llame a la escuela de su niño.

Board of Education

Dear Members of the Board of Education:

We are pleased to submit to you the proposed budget for fiscal year 2023-2024 (July 1, 2023-June 30, 2024). The budget is presented in compliance with applicable Colorado state statutes and Colorado Department of Education (CDE) regulations. A balanced budget is presented for each of the District's funds with a projected beginning fund balance plus anticipated revenues equal to expenditures and reserve allocations. This budget includes but is not limited to advancing the objectives outlined in the Strategic Plan that was recently revised and extended for three years. These objective areas include Academic Student Success, Safe and Positive Culture, Quality Staff, Community Engagement, and Budget and Sustainable Funding.

Budget Process: The District makes an effort to seek input regarding the budget priorities from department and school leaders and utilizes the District Accountability Committee (DAC), composed of various stakeholders, including administrators, staff, parents, and community members.

Student Enrollment Trends: District enrollment continues in a declining trend. The District continues to use five-year declining enrollment averaging that allows for a larger funded pupil count (FPC) than if the actual count was used. The declining enrollment trend will continue to deplete district resources in the future as our incremental resources shrink, and our fixed costs remain the same or increase.

School Finance and Legislative Activity: Colorado school finance formulas consist of three main components: the legislatively controlled base funding amount per pupil, the number of pupils in a school district, and the number of students eligible for free lunch. When the Colorado voters passed Amendment 23 in November 2000, school districts were promised an inflationary increase based on the prior calendar year's Consumer Price Index (CPI). The CPI for the upcoming school year will be 8.0 percent. That is an increase over last year's percentage of 4.5 percentage points from 3.5 percent.

Once again, we thank the Board of Education for your commitment to the students, parents, and staff of Pueblo School District No. 60 and for supporting the District's community-based, goal-driven budget development process. We hope this budget provides the resource plan to meet our District's mission, vision, and Strategic Plan objectives in FY 2023-24.



Charlotte Macaluso, M.A.
Superintendent of School District 60



David Horner, CFO



Lana Niehans, Director of Budget and Finance

Pueblo School District 60
Adopted Budget
Fiscal Year 2023-2024

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**PUEBLO SCHOOL DISTRICT NO. 60
 APPROPRIATIONS RESOLUTION – PROPOSED BUDGET
 FISCAL YEAR 2023-24**

Be it resolved, by the Board of Education of Pueblo School District No. 60 in the County of Pueblo and State of Colorado that the amounts shown in the following schedule be appropriated on June 27, 2023 to each fund as specified in the budget for the ensuing fiscal year beginning July 1, 2023 and ending June 30, 2024.

Government Funds

General Fund	\$172,036,460
Athletic Fund-sub fund	3,798,261
Insurance Fund-sub fund	3,990,902
Preschool Fund-sub fund	7,450,570
Sub-total General funds	\$187,726,193

Nutrition Services Fund	\$ 19,527,717
Designated Purpose Grants Fund	57,734,018
Student Activity Fund	5,035,211
Education Foundation Fund	370,379

Bond Redemption Fund	\$37,354,955
Building Fund Bond 2020	74,456,085
Capital Projects Fund	72,925,080

Proprietary Funds

Risk Management Fund	\$4,547,923
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Total Appropriations	\$459,227,561
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Thomas Farrell, Board President

6/27/23

Date

PUEBLO SCHOOL DISTRICT NO. 60
RESOLUTION AUTHORIZING THE USE OF A PORTION OF THE BEGINNING FUND BALANCE AS
AUTHORIZED BY COLORADO STATUTES
THE FISCAL YEAR 2023-24

WHEREAS, C.R.S. 22-44-105 states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, interfund transfers, or reserves in excess of available revenues and beginning fund balance, and

WHEREAS, the Board of Education may authorize the use of a portion of the beginning fund balance in the budget, stating the amount to be used, the purpose for which the expenditure is needed, and the district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit, and

NOW, THEREFORE, BE IT RESOLVED: In accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the Fiscal Year 2023-24 beginning fund balance as follows:

1. General Fund \$13,538,273 - The use of these funds will be used to pay for one-time expenditures,
2. Insurance Fund \$480,000 – The use of these funds will be used to pay for one-time expenditures,
3. Colorado PreSchool/UPK Fund \$1,346,387 – The use of these funds will be used to pay for one-time expenditures,
4. Nutrition Services Fund \$2,213,840 - The use of these funds will be used to pay for one-time expenditures,
5. Student Activity Fund \$2,062,799 - The use of these funds will be used to pay for one-time expenditures.
6. Education Foundation Fund 27 \$189,944 - The use of these funds will be used to pay for one-time expenditures.
7. Bond 2020 Fund \$72,766,635 – The use of these funds will be used to pay for one-time expenditures,
8. Capital Projects Fund \$2,215,796 – The use of these funds will be used to pay for one-time expenditures,
9. Risk Management Fund \$337,800 - The use of these funds will be used to pay for one-time expenditures.



6/27/23

Thomas Farrell, Board President
Pueblo School District No. 60

Date

PUEBLO SCHOOL DISTRICT NO. 60

RESOLUTION AUTHORIZING INTERFUND BORROWING FOR 2023-24

WHEREAS, C.R.S. 22-44-113 authorizes the Board of Education to borrow unencumbered monies from one fund, except the bond redemption fund, for use by another fund at any time and,

WHEREAS, the monies borrowed must be repaid to said fund when needed to meet the obligations of said fund and all revenues credited to the borrowing fund shall be used first to repay the loan and,

WHEREAS, any such loan shall be repaid no later than three months after the beginning of the following budget year. In the event the 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: effective FY2023-24 Pueblo School District No. 60 hereby authorizes the following funds to borrow in accordance with applicable laws:

	<u>Borrowing Amount</u>
Designated Purpose Grants Fund	\$ 15,000,000.00



Thomas Farrell, Board President
Pueblo School District No. 60

6/27/23

Date

**PUEBLO SCHOOL DISTRICT NO. 60
STUDENT FEES RESOLUTION
FISCAL YEAR 2023-24**

WHEREAS, Article IX, Section 2 of the Constitution of the State of Colorado requires a thorough and uniform system of free public schools throughout the State, wherein all residents of the State of Colorado, between the ages of six and twenty-one years, may be educated gratuitously; and,

WHEREAS, notwithstanding the constitutional requirement of a “free” public school education, the courts have determined that schools in the State may nonetheless lawfully assess students certain textbook and other fees, and Colorado statute CRS 22-32-117 specifically entitles public schools to collect such fees; and,

THEREFORE BE IT RESOLVED, that the Board of Education hereby authorizes the Superintendent or her designee to establish a fee schedule and collect reasonable fees, as authorized by law, and ensure the student fees collected will be segregated to ensure the funds are expended for the purpose of the fee charged;

AND BE IT FURTHER RESOLVED, that the attached student fee schedule will be effective July 1, 2023, and during the FY 2023-24 school year, with reasonable discretion of the Superintendent or her designee, to make changes to the student fee schedule to reflect revised fees and the student fee schedule will be brought forward annually for Board of Education approval during the budget adoption process.

IN WITNESS WHEREOF, we have hereunto set our hands and caused the official seal of Pueblo School District No. 60 to be here unto affixed this 27th day of June, 2023.

6/27/23

Thomas Farrell, Board President

Date

Pueblo Schools District No. 60

Fee	Amount	Frequency	Receiving Fund
Baca (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Annual	Student Activity
Yearbook (Optional)	\$ 15.00	Annual	Student Activity
Belmont			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	Varies - \$ 5.00 - \$ 10.00	Annual	Student Activity
Planner - 5th Grade Only	\$ 5.00	Annual	Student Activity
Yearbook (Optional)	\$ 17.00	Annual	Student Activity
Ben Franklin (Title 1 School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Bessemer (Title I School)			
Yearbook (Optional)	\$ 12.00	End of Year	Student Activity
Beulah Heights (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Yearbook (Optional)	\$ 6.00 - \$ 10.00	As Needed	Student Activity
Bradford Elementary (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Yearbook (Optional)	\$12.00 to \$15.00	Annual	Student Activity
Columbian (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	\$ 1.00 - \$ 5.00	As needed	Student Activity
Music Equipment - Lost or Damaged	Varies - Replacement Cost	Based on amount of damage	Student Activity
Yearbook (Optional)	\$ 15.00 - \$ 20.00	Annual	Student Activity
Haaft (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	\$ 1.00 - \$ 5.00	As needed	Student Activity
Recorders/sheet music lost or damaged	Varies - Replacement Cost	As needed	Student Activity
Heritage (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	\$ 2.00 - \$ 5.00	Based on # of field trips	Student Activity
Planners - 3rd, 4th & 5th Grade	\$ 2.00 - \$ 5.00	Annual	Student Activity
Highland Park			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	Varies (\$2.00 - \$5.00)	2-3 times / year	Student Activity
Planners - 1st, 2nd, 3rd, 4th & 5th Grade	\$ 3.00 - \$ 5.00	Annual	Student Activity
Yearbook (Optional)	\$ 15.00 - \$ 20.00	Annual	Student Activity
Irving (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Minnequa (Title I School)			
Vocal Music Recorders	\$ 5.00 - \$ 6.00	1 time per year (have some class recorders that can be used if needed)	student activity
Morton			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	\$ 2.00 - \$ 4.00	2-3 times / year	Student Activity
Planners	\$ 3.00	Annual	Student Activity
Yearbook (Optional)	\$ 15.00	Annual	Student Activity
Park View Elementary (Title I School)			
Damaged / Lost Books	Varies	Based on # of lost or damaged	Student Activity
Field Trips	Varies	Scheduled	Student Activity
Yearbook (Optional)	\$ 15.00		Student Activity
South Park Elementary			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	Varies	Dependent on number of field trips	Student Activity
Sunset Park			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	Varies - Most covered by booster club	2-3- times / year	student activity
KDG Arts, Crafts, Themes, and Holiday celebration	\$ 20.00	Kindergarten Themes	student activity
Corwin IMS			
Advanced Drama Fee	\$ 9.00	Annual - Grades 7 & 8 specific class	Student Activity
Advanced Music Fee	\$ 9.00	Annual -Grades 7 & 8 specific class	Student Activity
Advanced Visual Arts Fee	\$ 9.00	Annual - Grades 7 & 8 specific class	Student Activity
Before School & After School Enrichment Classes	\$ 40.00	Quarterly	Student Activity
CIMS Student Planner Fee	\$ 5.00	Annual	Student Activity
Foundational Drama Fee	\$ 3.00	Annual - For Grades 4, 5 & 5	Student Activity
Foundational Music Fee	\$ 3.00	Annual - For Grades 4, 5 & 5	Student Activity
Foundation Visual Arts Fee	\$ 3.00	Annual - For Grades 4, 5 & 5	Student Activity
Library Book Fine	Varies	Annual	Student Activity
NJHS Dues	\$ 20.00	Annual	Student Activity
P E Uniform	Varies	Annual	Student Activity
Science Lab	\$ 5.00	Annual	Student Activity
Textbook Fine	Varies	Annual	Student Activity
Yearbook (Optional)	\$ 30.00	Annual	Student Activity

Fee	Amount	Frequency	Receiving Fund
Freed K-8			
Damaged / Lost Books	Varies / Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	\$ 2.00 - \$ 4.00	2-3 times / year	Student Activity
Fountain IMS			
After School Enrichment	\$ 15.00 per class	9 Week Period	Student Activity
Choir Fees (Includes After School Enrichment Choir / Not all students participate / Scholarships Available)	\$50.00 for year/ one day a week after school / performances throughout the school year	Annual	Music - Activity
Damaged / Lost Books	Varies - Replace Cost	Based on # of lost or damaged	Student Activity
Destination Imagination Fees (Not all students participate/ Scholarships Available)	\$ 30.00	Annual / During the DI Competition	Destination Imagination - Activity
Field Trips	Varies	A few trips per year	Student Activity
Science Fee	Varies	Per Unit	Student Activity
Goodnight			
Damaged / Lost Library Books	Replacement Cost	On Going	Library Services Fund
Damaged / Lost Textbooks	Replacement Cost	On Going	Book Clearing Fund
Field Trip Fees	Varies	2-3 times / year	student activity (School Activities)
Replacement - Take Home Folders	\$ 2.00	On Going	Parent Support Fund
Student Planners for 3rd-8th Grade Students	\$5.00	On Going	student activity (School Activities)
Yearbook (Optional)	\$ 14.00 - \$ 20.00	Annual	School Publication Fund
Heaton (Title I School)			
AVID Shirt Fee	Varies	Annual	Student Activity
AVID Field Trip Fee	Varies	Based on # of trips	Student Activity
Band Club Fees: T-Shirt	\$ 6.00 to \$ 10.00	Annual	Student Activity
Band Instrument Rental Fee	Varies	Annual Musical Instrument Rental	Student Activity
Choir: Shirt	\$ 12.00	Annual	Student Activity
Color Guard	\$ 45.00	Annual	Student Activity
CTE Fees (Manufacturing and / or Construction)	\$ 25.00	Annual	Student Activity
Damaged / Lost Library Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity Media #2222
Damaged / Lost Textbooks	Varies by subject	Based on # of lost or damaged	Student Activity
Drama Fee	\$ 15.00	Annual	Student Activity
Fundraising	Varies	On Going	Student Activity
Heaton Book Fee	Varies	Depending on time of fundraiser	Student Activity
Industrial Arts Club	\$ 25.00	Based on # of projects	Student Activity
Lost Lock	\$ 5.00	Based on # of lost	Student Activity
PE Uniforms-Students may purchase or bring their own	\$8.00-Shirt / \$12.00 Shorts	Beginning of year	Student Activity
PLTW Fee Medical Detectives (CPR and Safe Sitter Included)	\$ 35.00	Based on project	Student Activity
Student Planners	\$ 5.00	Beginning of year	Student Activity
Year Book (Optional) - Heaton	\$ 20.00 to \$ 30.00	End of Year	Student Activity
6th Grade Book Club	\$ 5.00	Per Semester	Student Activity
Cheerleading Participation	\$ 50.00	Annual	Student Activity
Cross Country Participation	\$ 50.00	Annual	Student Activity
Girls Volleyball Participation	\$ 50.00	Annual	Student Activity
Cheerleading Uniforms	Varies	Annual	Student Activity
Pueblo Academy of Arts (Title I School)			
Art (Fee for Supplies)	\$5.00 to \$10.00	Annual	Student Activity Art #2040
Cheerleading Participation	\$50.00	Annual	Student Activity
Costume Design / Sewing (Fee for Supplies)	\$10.00	Annual	Student Activity
Cross Country Participation	\$50.00	Annual	Student Activity
Damaged or lost supplies provided to students	Varies	Throughout the year	
Dance (Shirt from PE Class is used)	\$10.00	Annual	Student Activity PE #2049
Drama (Fee for Scripts)	\$5.00	Annual	Student Activity Drama #1918
Drama / Theatre (Fee for Costumes)	\$10.00	Annual	Student Activity Drama #1918
Field Trips	Varies	Throughout the year	Student Activity - #TBD
Graphic Arts	\$10.00	Annual	Student Activity - #TBD
Instrumental Music (Fee for Music Book – Student to purchase Instrument)	\$ 5.00 - \$ 20.00	Annual	Student Activity #2032
Instrumental Music (Fee for Instrument Rental)	Varies	Instrument rental	Student Activity #2032
Library Fee is collected when Student pays or When on clearance card	Varies	Annual	Student Activity Media #2222
Lock Fee (Replacement)	\$7	Throughout the year	Student Activity
Musical Theatre	\$10.00	Annual	Student Activity
PE (Fee for Shirt)	\$10.00	Annual	Student Activity PE #2049
Student Planner	\$5	Throughout the year	
Uniforms	Varies; Increase to \$10-\$20	As needed	Student Activity
Volleyball Participation	\$50.00	Annual	Student Activity
Yearbook (Optional)	\$ 20.00 to \$ 25.00	Annual	Student Activity #2068
Roncalli STEM Academy (Title I School)			
Art Club Supplies Fee (Optional)	\$ 10.00	Per Semester	Student Activity #2040
Athletic Uniforms - Lost or Damaged	\$ 25.00 - \$ 75.00	End of season	Athletic Supplies - Sport Specific
Band Club (Optional)	\$ 10.00 - \$ 30.00	As needed	Student Activity #2032
Band Instruments - Damaged / Lost / Not Returned Fee	Varies per Cost of Repair or Replacement	As needed	Student Activity
Field Trip Fee	\$ 5.00	Annual	Student Activity
Library Fee - Damaged / Lost Book	Varies on Damaged/Replacement Cost	End of Year	Student Activity Media #2222

Fee	Amount	Frequency	Receiving Fund
PE Uniforms-purchase or bring their own that meet the criteria	Varies	As needed	Student Activity
School Publication Club (Optional)	\$ 15.00 - \$ 30.00	As needed	Student Activity
Science Club Fee	\$ 15.00 - \$ 30.00	Annual	Student Activity
Yearbook (Optional)	\$ 10.00 - \$ 30.00	Annual	Student Activity
Centennial			
Advanced Placement (AP) Fees (Only for those taking an exam)	Varies		Student Activity
Art Lab Fee	\$ 30.00	Annual	Student Activity
Band Club Dues / Fines (\$150 per student, would like to make it \$300)	Varies		Student Activity
Book Fines	\$ 50.00 - \$ 110.00	Annual	dependent on book
Business Lab Fee (for CIS concurrent enrollment students only)	\$ 10.00		Student Activity
Cheerleading Camps / Field Trips	Varies		Student Activity
Construction Lab Fee	\$ 20.00		Student Activity
Class of 2023 Dues	\$ 2.00	Annual	Student Activity
Class of 2024 Dues	\$ 2.00	Annual	Student Activity
Class of 2025 Dues	\$ 2.00	Annual	Student Activity
Class of 2026 Dues	\$ 2.00	Annual	Student Activity
Class of 2027 Dues	\$ 2.00	Annual	Student Activity
Dance Team Dues	Varies		Student Activity
Debate (For year-long team membership)	\$ 75.00		Student Activity
Debate Team Dues / Fines (Added to pay for trips as needed, no budget for debate)	Varies		Student Activity
DECA Dues / Fines	\$ 30.00		Student Activity
Drawing Lab Fee	\$ 15.00		Student Activity
Environ Science Lab Fee (Same as other science courses above, diff. account)	\$ 20.00		Student Activity
Environmental Science Camps / Fines (For Field Trips only)	Varies		Student Activity
FBLA Dues / Fines	\$ 30.00		Student Activity
German Class Fee	\$ 5.00		Student Activity
German Club Camps / Field Trips (If needed for trips, GAPP program)	Varies	Annual	Student Activity
German Club Dues / Fines (Used for kids purchasing an honor cord)	\$ 5.00	Annual	Student Activity
Girls Cabinet Dues / Fines	\$ 25.00		Student Activity
Industrial Arts Club Dues / Fine	\$ 20.00		Student Activity
Industrial Ed/ Art / Science Fees	\$ 20.00	Annual, per class	Student Activity
Instrumental Music	Varies		Student Activity
Italian Class Fee	\$ 5.00	Annual	Student Activity
JROTC Program Fee	\$ 5.00		Student Activity
Library Fee is collected when student pays or when on clearance card	Varies		Student Activity
Lifeguard Training Fee (For Certification)	\$ 40.00		Student Activity
Lock Fee	\$ 5.00	Annual	Student Activity
Math Club Dues / Fines (We don't charge this currently)	\$ 5.00		Student Activity
National Honor Society Dues / Fees	\$ 15.00		Student Activity
Physical Education Club Dues / Fees	Varies	Annual	Student Activity
Physical Education Lab Fee	\$ 5.00	Annual	Student Activity
Pottery	\$ 40.00	Annual	Student Activity
Pottery & AP 3D Fee	\$ 40.00		Student Activity
School Publications Yearbooks (Only for those that purchase)	Varies		Student Activity
Science Lab Fee	\$ 15.00	Annual	Student Activity
Spanish Club Fundraisers	Varies		Student Activity
Spanish Club Fee	\$ 5.00		Student Activity
Vocal Music Club Dues / Fines	\$ 25.00		Student Activity
Water Safety Instructor (For Certification)	\$ 41.00		Student Activity
Yearbook (Optional)	Varies	Annual	Student Activity
Central			
AP Test Fee	Varies		Student Activity
Art Course Fees	Varies		student Activity
Band Fees	Varies		Student Activity
Band Uniform Fee	Varies	As needed	Student Activity
Library Book Fines	Varies		Student Activity
Textbook Fines	\$ 50.00 - \$ 110.00	Annual	dependent on book
Business FBLA Dues / Fines	Varies		Student Activity
Business Lab	\$ 20.00	Annual	student Activity
C Club Fundraisers	Varies		Student Activity
Cheerleading Uniforms	Varies		student Activity
Class of 2022 Dues / Fines	Varies	Annual	Student Activity
Class of 2023 Dues / Fines	Varies	Annual	Student Activity
Class of 2024 Dues / Fines	Varies	Annual	Student Activity
Class of 2025 Dues / Fines	Varies	Annual	Student Activity
Construction Technology	Varies		Student Activity
Dance Fees	Varies		Student Activity
DECA Dues / Fines	Varies		Student Activity
Digital Learning Course Fees	Varies		student Activity
Drama Fees	Varies		Student Activity
Elevator Key - If not returned	\$ 10.00	As needed	student Activity
Fellowship of Christian Athletes Fees	Varies		Student Activity
French Club Dues / Fines	Varies		Student Activity

Fee	Amount	Frequency	Receiving Fund
Girls Cabinet Fees		Varies	Student Activity
HOSA Dues / Fines		Varies	Student Activity
Industrial Ed / Digital Media / Art	\$	20.00 Annual	Student Activity
Italian Club Dues / Fines		Varies	Student Activity
JROTC Uniforms - If not returned		Varies At the year end/student moves	Student Activity
JROTC Club Dues / Fines		Varies	Student Activity
Key Club Dues / Fines		Varies	Student Activity
Knowledge Bowl Fees		Varies	Student Activity
Lab Class Fees		Varies	Student Activity
Lock Fee	\$	5.00 Annual	Student Activity
Marichi Course Fees		Varies	Student Activity
Mariachi Course Uniforms		Varies As Needed	Student Activity
Math Fees		Varies	Student Activity
Mecha Dues / Fines		Varies	Student Activity
Mesa Dues / Fines		Varies	Student Activity
National Honor Society Dues / Fines	\$	10.00	Student Activity
Pottery	\$	40.00 Annual	Student Activity
Pro-Start Fee		Varies Annual	Student Activity
School Yearbooks		Varies	Student Activity
Science Course Fees		Varies	Student Activity
Science Lab Fee		Varies	Student Activity
Senior Picture Fees		Varies One Time Fee	Student Activity
Spanish Club Dues / Fines		Varies	Student Activity
Speech & Debate Fees	\$	50.00 Annual	Student Activity
STEM Fees		Varies	Student Activity
Student Council Fund Raiser		Varies	Student Activity
Surface Design		\$20 Annual	Student Activity
Tri M Dues / Fines		Varies	Student Activity
Vocal Music Fees		Varies	Student Activity
Vocal Music Uniform		Varies As Needed	Student Activity
Weight Lifting Fees		Varies	Student Activity
East			
Art Fees		Varies Annual	Student Activity
Band Course Fees		Varies Annual	Student Activity
Textbook Fines	\$ 50.00 - \$ 110.00	Annual	dependent on book
Library Book Fines		Varies	Student Activity
Choir Dues		Varies Annual	Student Activity
Class Dues	\$	1.00 Annual	Student Activity
DECA Dues	\$	50.00 Annual	Student Activity
Drafting / CAD Course Fees	\$	20.00 Annual	Student Activity
FCCLA Dues	\$	25.00 Annual	Student Activity
Field Trips		Varies	Student Activity
Foreign Language Course Fees		Varies Annual	Student Activity
IB Exam Fees		Varies Annual	Student Activity
Industrial Ed / Digital Media / Art / Science Fees	\$	20.00	Student Activity
JROTC Dues		Varies Annual	Student Activity
Library Fee is collected when student pays or when on clearance card		Varies	Student Activity
Lock Fee	\$	5.00 Annual	Student Activity
National Honor Society Fees		Varies	Student Activity
Science Lab Fees		Varies	Student Activity
Senior & Baby Pics		Varies	Student Activity
Yearbook (Optional)		Varies Annual	Student Activity
South			
ACE-CTE Fee		Varies Annual	Student Activity
Anatomy & Physiology Course Fee	\$	30.00 Annual	Student Activity
AP Biology / Biology II Course Fee	\$	10.00 Annual	Student Activity
AP Chemistry / Chemistry II Course	\$	10.00 Annual	Student Activity
AP Environmental Science Course	\$	10.00 Annual	Student Activity
AP Physics Course Fees	\$	10.00 Annual	Student Activity
AP Test Fee - Optional	\$	49.00	Student Activity
Art Course Fee - Surface Design	\$	20.00 Annual	Student Activity
Art Lab Fee - Advanced Art	\$	40.00 Annual	Student Activity
Astronomy Course Fees	\$	5.00 Annual	Student Activity
Art / Painting Fee	\$	20.00 Annual	Student Activity
Biology I Course Fees	\$	5.00 Annual	Student Activity
Book Fines - Damaged or Replacement	\$ 50.00 - \$ 110.00	Annual	dependent on book
Business Course Fees			
Advanced PC Applications	\$	10.00 Annual	Student Activity
Introduction to Business	\$	20.00 Annual	Student Activity
Introduction to PC Applications	\$	10.00 Annual	Student Activity
Personal Finance	\$	20.00 Annual	Student Activity
Chemistry I Course Fees	\$	10.00 Annual	Student Activity
Choir Fees	\$	30.00 Annual	Student Activity
Class of 2022 Dues / Fines - Student ID Card	\$	2.00 Annual	Student Activity
Class of 2023 Dues / Fines - Student ID Card	\$	2.00 Annual	Student Activity

Fee	Amount	Frequency	Receiving Fund
Class of 2024 Dues / Fines - Student ID Card	\$ 2.00	Annual	Student Activity
Class of 2025 Dues / Fines - Student ID Card	\$ 2.00	Annual	Student Activity
Class of 2026 Dues / Fines - Student ID Card	\$ 2.00	Annual	Student Activity
Class of 2027 Dues / Fines - Student ID Card	\$ 2.00	Annual	Student Activity
Conceptual Chemistry Course Fee	\$ 10.00	Annual	Student Activity
Conceptual Physics Course Fees	\$ 10.00	Annual	Student Activity
Concert Marching Band Fee	\$ 75.00	Annual	Student Activity
Construction Course Fee (if we have this program)	\$ 20.00	Annual	Student Activity
Corrections & Criminal Justice Program	\$ 15.00	Annual	Student Activity
Crime Science A/B	\$ 15.00	Annual	Student Activity
Criminal Investigation	\$ 15.00	Annual	Student Activity
Introduction to Criminal Justice	\$ 15.00	Annual	Student Activity
Legal Systems A/B	\$ 15.00	Annual	Student Activity
DECA Membership Dues	\$ 30.00	Annual	Student Activity
Drawing Course Fees	\$ 10.00	Annual	Student Activity
Digital Imaging Lab Fee	\$ 15.00		Student Activity
FBLA Dues	\$ 10.00		Student Activity
Industrial Ed / Art / Science Fees	\$ 20.00	Annual	Student Activity
Jazz Band Course Fees	\$ 100.00	Annual	Student Activity
Key Club Membership Fee	\$ 15.00	Annual	Student Activity
JROTC Program Fee	Varies	Annual	Student Activity
Lock Fee	\$ 5.00	Annual	Student Activity
Multimedia Program			
Audio Video 1A, 2A	\$ 10.00	Annual	Student Activity
Audio / Video Production IIA / IIB	\$ 10.00	Annual	Student Activity
Foundation of Design, Multimedia Art, Digital Communications A/B	\$ 10.00	Annual	Student Activity
Photoshop / Illustrator	\$ 10.00	Annual	Student Activity
Print Media 1A, 2A	\$ 20.00	Annual	Student Activity
Musical Fee	\$ 50.00	Annual	Student Activity
Orchestra Course Fees	\$ 75.00	Annual	Student Activity
Percussion Fee	\$ 75.00	Annual	Student Activity
P.E. Uniforms - Girl Short	\$ 15.00	As Needed	Student Activity
P.E. Uniforms - Hoodie	\$ 30.00	As Needed	Student Activity
P.E. Uniforms - Shorts	\$ 15.00	As Needed	Student Activity
P.E. Uniforms - Sweat Pant	\$ 15.00	As Needed	Student Activity
P.E. Uniforms - T-Shirt	\$ 12.00	As Needed	Student Activity
P.E. Uniforms - Used Uniforms - Per Item	\$ 5.00	As Needed	Student Activity
Physics & Earth Science Course	\$ 5.00	Annual	Student Activity
Pottery	\$ 40.00	Annual	Student Activity
Practical Life Science Course	\$ 10.00	Annual	Student Activity
PSAT/NMSQT extra test	Varies	Annual	Student Activity
Science Lab Fee	\$ 5.00 - \$ 10.00	Annual	Student Activity
Skills USA Dues	\$20.00	As Needed	Student Activity
World Language Lab Fee (German I,II,III, Honors III, Honors IV, Italian I,II,III, Honors III, Honors IV)	\$ 5.00	Annual	Student Activity
World Language Lab Fee (Spanish I,II,III, Honors III, Honors IV, French I,II,III, Honors III, Honors IV)	\$ 5.00	Annual	Student Activity
Yearbook (Optional)	VR	Annual	Student Activity
D 60 On Line 5-8 School			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trip Fees	Varies	As Needed	Student Activity
Yearbook	\$10.00 - \$20.00	Annual	Student Activity
Dutch Clark Online / Paragon (Title I School)			
Art Fee	\$ 5.00 - \$ 10.00	Annual	Student Activity
Field Trip Fees	\$ 5.00 - \$ 20.00	Annual	Student Activity
Independent Elective Fee	\$ 5.00 - \$ 75.00	Annual	Student Activity
Replacement Student ID	\$5.00	As Needed	Student Activity
Replacement Student Planner	\$5.00	As Needed	Student Activity
Science Lab Fee	\$ 5.00 - \$ 10.00	Annual	Student Activity
Student Council Fees	\$20.00	Annual	Student Activity
Textbook / Resource Book Fines	\$ 20.00 - \$ 50.00	Annual	Dependent on book
Yearbook (Optional)	\$10.00 - \$40.00	Annual	Student Activity
Summer School			
High School Credit Recovery	\$75.00	Per credit hour	General Fund
Music Equipment District Owned			
Rental of a District owned instrument	\$ 50.00	per instrument	General Fund
Technology District Wide			
Lost or Damaged Chromebooks, iPads, Hotspots or Electronic Devices	Varies	As Needed	General Fund
Chromebook / Hotspot Charger / Cord Replacement Fee	Varies	As Needed	General Fund
Computer / Technology / Equipment Repair / Fine	Varies	As Needed	General Fund

Fee	Amount	Frequency	Receiving Fund
Athletic Fees			
Middle School	\$ 50.00	Per Sport	District Athletic Fund
Middle School - Non District Enrolled	\$ 75.00	Per Sport	District Athletic Fund
High School	\$ 80.00	Per Sport	District Athletic Fund
High School - Non District Enrolled	\$ 120.00	Per Sport	District Athletic Fund
Dutch Clark and Events Center Passes			
All Events Parking	\$ 5.00	Per Car	District Athletic Fund
Athletic Family Pass	\$ 20.00 High School, \$ 12.00 Middle School	Per Family	District Athletic Fund
Single Game Adult	\$ 6.00 High School, \$ 4.00 Middle School	Per Person	District Athletic Fund
Single Game Student/ Senior	\$ 4.00 High School, \$ 2.00 Middle School	Per Person	District Athletic Fund
Booster Pass Annual	\$ 85.00 Adult, \$ 75.00 Senior, \$ 65.00 Student, \$ 35.00 Employee	Per Person	District Athletic Fund
Booster Pass Season	\$ 45.00 Adult, \$ 35.00 Senior, \$ 25.00 Student	Per Person	District Athletic Fund

PUEBLO SCHOOL DISTRICT 60
FY24/25
BUDGET DEVELOPMENT CALENDAR

August 2023	Receive county property assessment certification
October 2023	Official pupil membership count commences
November 2023	Finalize FY23 audit, Start compiling information for FY24 amended budget
December 2023	Certify mill levy for property tax collections for calendar year 2023 C.R.S. 39-5-128(1), State releases their latest budget projections, Receive information from CDE regarding FY24 changes to revenue
January 2024	Board work session to discuss the proposed amended FY24 budget, Board approves the FY24 amended budget, C.R.S. 22-44-111(3), Start working on preparation of FY25 budget revisions based on current information available, FY25 pupil projections due to and compared to Budget Office projections, Meet with the District personnel and to discuss FY25 budget
February 2024	State receives Denver-Boulder consumer price index (CPI), used in total program estimates Receive FY25 total program funding estimates from CDE, Continue discussions with department heads and Human Resources prepares staffing estimates based on pupil projections
March 2024	Work on revenue estimates for the general fund, State releases their latest budget projections, Continue meeting with department personnel, Work on school staffing projections for the budget, Send school budget allocation worksheets to principals
April 2024	Receive completed budget allocation worksheets from the principals, Prepare all non-general fund revenue and expenditure budgets, Start working on FY24 ending fund balance projections, Continue meeting with department personnel
May 2024	Legislative session closes after first week in May, Receive final school finance estimates from CDE, Submit proposed budget by May 31 to the Board of Education, C.R.S 22-44-108-(1)(a) containing the required minimum content, C.R.S 22-44-105(1), Publish notice to the public the budget is available for review C.R.S. 22-44-109(1), Board work session/hearing to discuss FY25 budget
June 2024	Board work session/hearing to discuss FY25 proposed budget, Board of education approves the student fee schedule, C.R.S. 22-32-117(2)(c), Board approves use of beginning fund balance resolution, C.R.S. 22-44-105(1.5)(a), Board approves appropriation resolution, C.R.S. 22-44-107(1) and adopts the FY24 budget Board approves interfund borrowing resolution, C.R.S. 22-44-113 Board approves commitment of fund balance for GASB 54, Board approves resolution for FY25 salary schedules

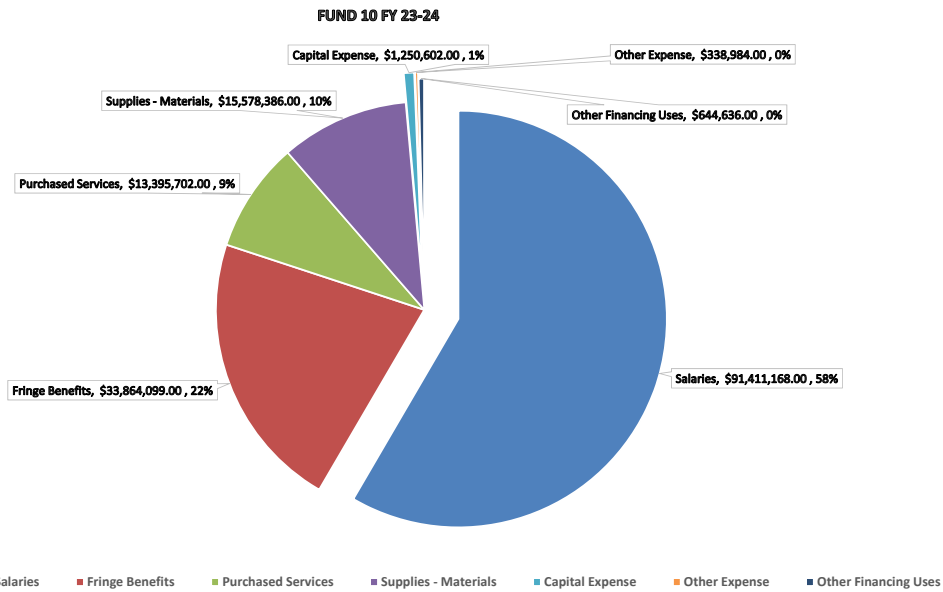
Budget Compliance Statements

In Compliance with C.R.S. 22-44-105, this budget's revenue projections were prepared using information provided by the Colorado Department of Education, the County Assessor, the Federal government, and other sources using methods recommended in the Colorado School District Financial Policies & Procedures Handbook. This budget's expenditure estimates were prepared based on program needs, enrollment projections, mandated requirements, employee contracts, contracted services, and anticipated changes in economic conditions using methods described in the Financial Policies & Procedures Handbook. Beginning fund balances and revenues equal or exceed budgeted expenditures and reserves.

In compliance with C.R.S. 22-44-105, this budget includes actual audited revenues, expenditures, and fund balances for the last completed fiscal year. The prior year figures are contained in the District's Financial Statement document available online at www.pueblod60.org under the financial transparency link, through the Colorado Department of Education, or the Colorado State Auditor's Office. Also, this budget includes the budgeted and estimated actual expenditures for the current fiscal year for comparison to the Fiscal Year 2023-2024 budget.

In compliance with C.R.S. 22-44-105, the fiscal year 2023-2024 budget has been prepared in accordance with the revenue, expenditures, tax limitation, and reserve requirements of Article X, Section 20 of the Colorado State Constitution.

SCHOOL DISTRICT 60
 GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY OBJECT CATEGORY
 GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY)



Salaries	\$	91,411,168	58.42%
Benefits		33,864,099.00	21.64%
Subtotal Salary and Benefits	\$	125,275,267	80.06%
Purchased Services	\$	13,395,702	8.56%
Supplies		15,578,386.00	9.96%
Equipment		1,250,606.00	0.80%
Other		338,984.00	0.22%
Other Financing Uses		644,636.00	0.41%
Subtotal All Other	\$	31,208,314	19.94%
Grand Total Expenditures	\$	156,483,581	

Purchased Services Professional/Technical/Property:
 Contracted Staff, Professional Development, Technology Services, Transportation, Travel, Registration, Mileage Reimbursement, Audit, Banking and Legal

Supplies and Materials:
 Electricity, Heat, Textbooks, Software, Curriculum, Supplies

Capital Expense:
 Land, Capital and Non-capital equipment, Tagged Assets and Non-Tagged assets

Other Expense:
 District Maintenance Services, Internal/External Printing, Debt Interest, Settlements

Other Financing Uses:
 Debt Service Principal and GASB 87 related

GENERAL FUND

SCHOOL DISTRICT 60							
GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY)							
Adopted FY 23-24 Budget							
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	BUDGET		
					Amended FY 2022-2023 Budget	Increase (Decrease)	Adopted FY 2023-2024 Budget
Resources							
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 7,471,888	\$ 7,538,645	\$ 6,880,143	\$ 7,400,363	\$ 7,400,363	\$ 366,707	\$ 7,767,070
Unassigned	5,165,942	10,889,406	15,813,855	12,684,664	12,683,664	(1,390,187)	11,293,477
Assigned New Facility Supplies Multi Year	-	500,000	1,000,000	2,500,000	2,500,000	-	2,500,000
Assigned School Placeholder	223,138	639,262	708,558	714,041	714,041	(714,041)	-
Assigned Textbooks Placeholder	500,000	-	-	-	-	-	-
Restricted Fund Balance Multi Year	-	-	1,461,939	896,807	896,807	-	896,807
Non Spendable (Prepaid Expenditures)	-	1,929,973	1,380,973	2,339,896	2,340,896	(257,094)	2,083,802
TABOR 3%-Restricted	4,340,000	4,450,000	4,450,000	4,510,000	4,510,000	40,000	4,550,000
Total Beginning Fund Balance	\$ 17,700,970	\$ 25,947,286	\$ 31,695,468	\$ 31,045,771	\$ 31,045,771	\$ (1,954,615)	\$ 29,091,156
Revenues							
Property Taxes	\$ 29,187,883	\$ 29,987,970	\$ 32,969,411	\$ 33,878,632	\$ 33,857,366	(473,040)	33,384,326
Specific Ownership Taxes	2,726,828	2,784,855	3,052,353	3,116,000	3,209,033	12,024	3,221,057
State Share-Equalization	111,467,089	102,454,805	109,781,941	113,789,413	113,789,413	10,145,731	123,935,144
Subtotal Program Funding	\$ 143,381,800	\$ 135,227,630	\$ 145,803,705	\$ 150,784,045	\$ 150,855,812	\$ 9,684,715	\$ 160,540,527
Other Local Revenue	\$ 2,700,079	\$ 2,341,825	\$ 3,912,244	5,604,552	\$ 4,000,295	\$ (17,716)	\$ 3,982,579
Other Intermediate Sources Revenue	23,702	12,988	16,868	1,265	15,000	(2,000)	13,000
Other State Revenue	8,594,745	6,310,029	8,829,709	9,738,191	10,355,673	1,206,050	11,561,723
Other Federal Revenue	296,459	299,932	312,774	297,781	292,000	18,000	310,000
Subtotal Other Revenues	\$ 11,614,985	\$ 8,964,774	\$ 13,071,595	\$ 15,641,789	\$ 14,662,968	\$ 1,204,334	\$ 15,867,302
Transfer (to) Athletics	(1,331,160)	(1,531,160)	(1,800,000)	(1,800,000)	(1,800,000)	(950,000)	(2,750,000)
Transfer (to) Insurance Fund	(1,150,000)	(1,350,000)	(1,850,000)	(1,850,000)	(1,850,000)	-	(1,850,000)
Transfer (to) Capital Projects Fund	(6,800,000)	(6,800,000)	(9,800,000)	(9,800,000)	(9,800,000)	-	(9,800,000)
Allocation (to) Preschool	(5,440,382)	(4,522,853)	(5,553,097)	(5,805,672)	(5,805,672)	5,805,672	-
Allocation (to) Charter Schools	(14,631,170)	(15,072,919)	(16,532,818)	(17,718,989)	(17,718,988)	(1,343,537)	(19,062,525)
Subtotal Allocations & Transfers	\$ (29,352,712)	\$ (29,276,932)	\$ (35,535,915)	\$ (36,974,661)	\$ (36,974,660)	\$ 3,512,135	\$ (33,462,525)
Total Revenue	\$ 125,644,073	\$ 114,915,472	\$ 123,339,385	\$ 129,451,173	\$ 128,544,120	\$ 14,401,184	\$ 142,945,304
Total Resources	\$ 143,345,043	\$ 140,862,758	\$ 155,034,853	\$ 160,496,944	\$ 159,589,891	\$ 12,446,568	\$ 172,036,460
EXPENDITURES							
Instruction 0010-2000s	\$ 67,059,490	\$ 58,831,226	\$ 68,937,262	\$ 70,713,305	\$ 83,126,913	\$ (3,634,771)	\$ 86,761,684
Student & Instructional Support 2100 + 2200s	13,022,516	12,355,763	13,969,590	14,821,987	16,857,246	(1,827,729)	18,684,975
General Administration 2300s	1,614,939	1,429,343	1,659,804	1,913,327	2,194,370	(407,085)	2,601,455
School Administration 2400s	9,001,178	9,196,222	9,243,915	10,245,211	11,533,737	(636,330)	12,170,067
Business Services & Warehouse 2500s	1,990,478	1,930,348	2,204,949	2,340,235	2,765,884	(337,733)	3,103,617
Maintenance & Operations 2600s	15,048,289	15,152,846	16,096,697	17,834,796	18,585,105	(1,111,551)	19,696,656
Transportation 2700s	2,543,315	2,271,465	2,573,559	3,952,143	4,238,540	(28,586)	4,267,126
Central Services 2800s	4,895,501	5,487,675	6,725,185	7,068,039	7,967,605	1,579,336	6,388,269
Other Support 2900s	1,257,370	1,510,345	1,557,416	1,487,397	1,713,172	(28,920)	1,742,092
Facilities Acquisitions and Construction Services	380,073	423,133	416,375	421,966	518,150	95,150	423,000
Debt Service 5000s	584,608	578,924	604,330	607,382	629,479	15,157	644,636
Total Expenditures	\$ 117,397,757	\$ 109,167,290	\$ 123,989,082	\$ 131,405,788	\$ 150,130,201	\$ 6,353,376	\$ 156,483,577

SCHOOL DISTRICT 60							
GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY)							
Adopted FY 23-24 Budget							
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	BUDGET		
					Amended FY 2022-2023 Budget	Increase (Decrease)	Adopted FY 2023-2024 Budget
Ending Contingencies and Reserves							
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 7,538,645	\$ 6,880,143	\$ 7,400,363	\$ 7,767,070	\$ 7,712,647	\$ 864,071	\$ 8,576,718
Unassigned	10,889,406	15,813,855	12,684,664	11,293,477	(8,386,759)	7,832,314	(554,445)
Assigned New Facility Supplies Multi Year	500,000	1,000,000	2,500,000	2,500,000	2,500,000	(2,500,000)	-
Assigned School Placeholder	639,262	708,558	714,041	-	-	-	-
Assigned Textbooks Placeholder	-	-	-	-	-	-	-
Restricted Fund Balance Multi Year		1,461,939	896,807	896,807	1,000,000	(103,193)	896,807
Non Spendable (Prepaid Expenditures)	1,929,973	1,380,973	2,339,896	2,083,802	2,083,802	-	2,083,802
TABOR 3%-Restricted	4,450,000	4,450,000	4,510,000	4,550,000	4,550,000	-	4,550,000
Subtotal Contingency & Reserves	\$ 25,947,286	\$ 31,695,468	\$ 31,045,771	\$ 29,091,156	\$ 9,459,690	\$ 6,093,192	\$ 15,552,882
Total Expenditures & Fund Balance	\$ 143,345,043	\$ 140,862,758	\$ 155,034,853	\$ 160,496,944	\$ 159,589,891	\$ 12,446,568	\$ 172,036,460
Reserves as a % of Revenues	20.7%	27.6%	25.2%	22.5%	7.4%		10.9%
Minimum 9% Reserve Level	\$ 11,307,967	\$ 10,342,392	\$ 11,100,545	\$ 11,650,606	\$ 11,568,971	\$ 1,296,106	\$ 12,865,077
Revenues	\$ 125,644,073	\$ 114,915,472	\$ 123,339,385	\$ 129,451,173	\$ 128,544,120	\$ 14,401,184	\$ 142,945,304
Less expenditures	\$ 117,397,757	\$ 109,167,290	\$ 123,989,082	\$ 131,405,788	\$ 150,130,201	\$ 6,353,376	\$ 156,483,577
Excess Revenues over Expenditures	\$ 8,246,316	\$ 5,748,182	\$ (649,697)	\$ (1,954,615)	\$ (21,586,081)	\$ 8,047,808	\$ (13,538,273)

SCHOOL DISTRICT 60

Pupil Membership/ Funded FTE

Adopted FY 23-24 Budget

Based upon Cohort Survival Process

	Actual Student Membership	Actual Student Membership	Actual Student Membership	Actual Student Membership	Budgeted Count
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Traditional Schools Pupil Count					
Kindergarten	1,224.0	1,015.0	1,169.0	1,085.00	1,120.0
Grades One-Five	6,256.0	5,854.0	5,524.0	5,526.00	5,414.0
Total Elementary School	<u>7,480.0</u>	<u>6,869.0</u>	<u>6,693.0</u>	<u>6,611.00</u>	<u>6,534.0</u>
Total Middle School Grades Six - Eight	3,601.0	3,514.0	3,557.0	3,238.00	3,151.0
Total High School Grades Nine-Twelve	4,174.0	4,233.0	4,272.0	4,573.0	4,584.0
Total District Including Charter	<u>15,255.0</u>	<u>14,616.0</u>	<u>14,522.0</u>	<u>14,422.0</u>	<u>14,269.0</u>
Change from prior year	(796.0)	(639.0)	(94.0)	(100.0)	(153.0)
Funded Pupil Count	16,415.5	16,631.3	16,131.7	15,421.5	14,565.2
Change from prior year	(330.5)	215.8	(499.6)	(710.2)	(856.3) *
Total Preschool FTE's CPP Fund 19	611.0	602.5	602.5	596.0	- *
Total ASCENT	4.0	1.0	3.0	3.0	3.0
Average October FTE Count					
FY 23 October FTE Count Less CPP, OODs, Online					14,340.5
FY 22 October FTE Count Less CPP, OODS, Online			14,421.5	14,421.5	14,421.5
FY 21 October FTE Count Less CPP, OODS, Online		14,574.1	14,573.5	14,573.5	14,573.5
FY 20 October FTE Count Less CPP, OODS, Online	15,221.5	15,221.5	15,221.5	15,221.5	15,221.5
FY 19 October FTE Count Less CPP	15,576.0	15,570.5	15,570.5	15,570.5	
FY 18 October FTE Count Less CPP	16,054.5	16,045.5	16,045.5		
FY 17 October FTE Count Less CPP	16,478.5	16,480.0			
FY 16 October FTE Count Less CPP	16,751.0				
Charter Schools					
Kindergarten	139.0	127.0	162.0	135.00	129.0
Grades One - Five	771.0	782.0	752.0	764.00	749.0
Grades Six - Eight	574.0	617.0	632.0	647.00	581.0
Grades Nine - Twelve	223.0	266.0	265.0	273.00	305.0
Total Charter Schools	<u>1,707.0</u>	<u>1,792.0</u>	<u>1,811.0</u>	<u>1,819.0</u>	<u>1,764.0</u>
Total District Excluding Charter	<u>13,548.0</u>	<u>12,824.0</u>	<u>12,711.0</u>	<u>12,603.0</u>	<u>12,505.0</u>

* Note Colorado Preschool is no longer funded by CDE/ Funding will be represented in Fund 19 unless additional support is needed from Fund 10

SCHOOL DISTRICT 60
ASSESSED VALUATION and MILL LEVIES
Adopted FY 23-24 Budget

ANNUAL PROPERTY TAX INFORMATION SUMMARY-MILL LEVIES

	Average Funded Pupil Count	Net Assessed Valuation (after TIF)	General Fund	Temporary Mill Levy Rate Reduction	Mill Levy Override	SB 184 Adjustment-Abatement	Bond Redemption Fund	Total District Mill Levy
2019-20	16,415.50	\$ 1,080,394,416	27.000	0.000	0.000	0.110	18.000	45.110
2020-21	16,631.30	\$ 1,090,911,538	27.000	0.000	0.000	0.021	18.000	45.021
2021-22	16,131.70	\$ 1,204,841,694	27.000	0.000	0.000	0.462	16.180	43.642
2022-23	15,421.50	\$ 1,187,844,869	27.000	0.000	0.000	1.051	14.900	42.951
2023-24	14,565.20							

Mill Levy is set in December for the FY 23-24 assessment.

Final student counts are established, per statute, after the October 1 count date.

With District's decreasing enrollment the funded pupil count is an average of the last 5 years.

FY 23-24 is the first assessment year without Gallager limits

FY 22 FY 23 Changes	Increase (Decrease)	Percentage Change
Assessed Valuation	\$ 16,996,825	1.43%
Funded Pupil Count	(710.2)	-4.61%

HOME OWNER TAX ANALYSIS

	2019	2020	2021	2022	2023	2024
Market Value of Home	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Assessment Rate	7.20%	7.20%	7.20%	7.20%	6.95%	
Assessment Value	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	
School District Mill Levies:						
School Finance Formula Levy	27.000	27.000	27.000	27.000	27.000	
Abatement Levy	0.190	0.110	0.021	0.462	1.051	
Override Levy	0.000	0.000	0.000	0.000	0.000	
Temporary Mill Levy Rate Reduction	0.000	0.000	0.000	0.000	0.000	
Debt Service Bond Levy	7.500	18.000	18.000	16.180	14.900	
Total District Levy	34.690	45.110	45.021	43.642	42.951	
School Taxes per \$100,000 in assessed value	\$ 249.77	\$ 324.79	\$ 324.15	\$ 314.22	\$ 309.25	
School Taxes per \$200,000 in assessed value	\$ 499.54	\$ 649.58	\$ 648.30	\$ 628.44	\$ 618.49	

**SCHOOL DISTRICT 60
FUNDING ESTIMATE
Adopted FY 23-24 Budget**

Calculation to determine the enrollment funding number with declining enrollment			
Funded Count for Averaging	YEAR AVG	Averaged Funded Count	Highest Average Funded Count
15,221.50	5	14,565.20	
14,573.50	4	14,401.13	14,565.20
14,421.50	3	14,343.67	-
14,340.50	2	14,304.75	
14,269.00	1	Funded Count	14,565.20

	FY 2023-2024	CHANGE	FY 2022-2023
	Adopted Budget		Adopted Budget
Funded Counts			
Colorado Preschool Program (Transferred to CDEC)	-	CPP NO LONGER IN FORMULA	596.00
Charters			
Chavez-Huerta Preparatory Academy	972.00		996.00
Pueblo School of Arts & Science at Fulton Heights	251.00	9.00	260.00
Pueblo School of Arts & Sciences	541.00	22.00	563.00
Total Charter Schools 1,764.00	<u> </u>		<u> </u>
Total Average Funded Count	<u>14,565.20</u>		<u>15,421.50</u>
TOTAL PROGRAM FUNDING	FY 2023-24	CHANGE	FY 2022-23
	Adopted Budget		Amended Budget
Per Pupil Funding	\$ 10,806.42	\$ 1,065.36	\$ 9,741.06
Averaged Funded Pupil Count (including Charters)	14,565.20	-856.30	15,421.50
TOTAL PROGRAM FUNDING including Charters	<u>\$ 157,397,669</u>	<u>\$ 7,175,912</u>	<u>\$ 150,221,757</u>
Transfers (Out) In			
Capital Reserve Allocation	\$ (9,800,000)	\$ -	\$ (9,800,000)
Insurance Reserve Allocation	\$ (1,850,000)	\$ -	\$ (1,850,000)
Transfer to Athletics	\$ (2,750,000)	\$ 950,000	\$ (1,800,000)
Transfer from Preschool	\$ -	\$ -	\$ -
Transfer to Document Svc. Fund	\$ -	\$ -	\$ -
Transfer from Grant Fund	\$ -	\$ -	\$ -
Transfer from Risk Mgmt. Fund	\$ -	\$ -	\$ -
Transfer from Nutrition Services	\$ -	\$ -	\$ -
Colorado Preschool Program Allocation	\$ -	\$ (5,805,672)	\$ (5,805,672)
Transfer to Charter Schools	\$ (19,062,525)	\$ 1,343,537	\$ (17,718,988)
TOTAL TRANSFERS AND ALLOCATIONS (OUT) IN	<u>\$ (33,462,525)</u>	<u>\$ (3,512,135)</u>	<u>\$ (36,974,660)</u>
Net Total Program Funding in General Fund	<u>\$ 123,935,144</u>	<u>\$ (10,688,047)</u>	<u>\$ 113,247,097</u>

SCHOOL DISTRICT 60							
GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY)							
Adopted FY 23-24 Budget							
Description					BUDGET		
	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	Amended FY 2022-2023 Budget	Increase (Decrease)	Adopted FY 2023-2024 Budget
Beginning Fund Balance	\$ 17,700,970	\$ 25,947,286	\$ 31,695,468	\$ 31,045,771	\$ 31,045,771	\$ (1,954,615)	\$ 29,091,156
Revenue	\$ 125,644,073	\$ 114,915,472	\$ 123,339,385	\$ 129,451,174	128,544,120	14,401,183	142,945,303
Total Funds Available	\$ 143,345,043	\$ 140,862,758	\$ 155,034,853	\$ 160,496,945	\$ 159,589,891	\$ 12,446,568	\$ 172,036,459
Total Expenditures	\$ 117,397,757	\$ 109,167,290	\$ 123,989,082	\$ 131,405,788	\$ 150,130,201	\$ 6,353,376	\$ 156,483,577
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 7,538,645	\$ 6,880,143	\$ 7,400,363	\$ 7,767,070	\$ 7,712,647	\$ 864,071	\$ 8,576,718
Unassigned	10,889,406	15,813,855	12,684,664	11,293,477	(8,386,759)	7,832,314	(554,445)
Assigned New Facility Supplies Multi Year		1,000,000	2,500,000	2,500,000	2,500,000	(2,500,000)	-
Assigned School Placeholder	1,139,262	708,558	714,041	-	-	-	-
Assigned Textbooks Placeholder	-	-	-	-	-	-	-
Restricted Fund Balance Multi Year		1,461,939	896,807	896,807	1,000,000	(103,193)	896,807
Non Spendable (Prepaid Expenditures)	1,929,973	1,380,973	2,339,896	2,083,802	2,083,802	-	2,083,802
TABOR 3%-Restricted	4,450,000	4,450,000	4,510,000	4,550,000	4,550,000	-	4,550,000
Total Reserves	\$ 25,947,286	\$ 31,695,468	\$ 31,045,771	\$ 29,091,156	\$ 9,459,690	\$ 6,093,192	\$ 15,552,882
Percentage Reserves of Revenue	20.7%	27.6%	25.2%	22.5%	7.36%		10.9%
Total Reserves and Expenditures	\$ 143,345,043	\$ 140,862,758	\$ 155,034,853	\$ 160,496,944	\$ 159,589,891	\$ 12,446,568	\$ 172,036,459
Per Board Policy Reserves							
Min. 9% Reserves including TABOR Begin FY 17-18	\$ 11,307,967	\$ 10,342,392	\$ 11,100,545	\$ 11,650,606	\$ 11,568,971	\$ 1,296,106	\$ 12,865,077
Revenue	125,644,073	114,915,472	123,339,385	129,451,174	128,544,120	14,401,183	142,945,303
Less: Expenditures	117,397,757	109,167,290	123,989,082	131,405,788	150,130,201	6,353,376	156,483,577
Excess Revenue over (under) Expenditures	\$ 8,246,316	\$ 5,748,182	\$ (649,697)	\$ (1,954,614)	\$ (21,586,081)	\$ 8,047,807	\$ (13,538,274)

School District 60			
Adopted FY 23-24 Budget			
SUMMARY COMPARING Estimated FY 2022-2023 to Adopted FY 2023-2024 Budget			
Revenue:			
	Actual FY 2022-2023-Revenue	\$	129,451,174
	Anticipated Increase (Decrease) to Funding for FY 2023-2024		13,494,129
	FY 22-23 Budgeted Revenues	\$	142,945,303
Expenses:			
	Actual FY 2022 -2023 Expenditures	\$	131,405,788
	Salary and Benefits		
	Instruction plus Extra Curricular	\$	9,555,174
	ESS		2,965,444
	Support Services - Student		2,253,035
	Support Services - Instructional		885,923
	General Administration		193,385
	School Administration - Principal		1,867,505
	Business Services		585,869
	Facilities		1,347,140
	Human Resources		(1,772,242)
	Information Technology		275,401
	Other (Retiree Life/Excused Leave)		243,049
			18,399,685
	Purchased Services		
	Instruction		839,054
	Support Services - Student		90,274
	Support Services - Instructional		414,268
	General Administration		394,874
	School Administration - Principal		15,962
	Business Services		181,617
	Facilities (SRO/Utilities)		163,005
	Risk Management (decrease in workers comp)		-
	Transportation		269,383
	Human Resources		48,604
	Information Technology		231,181
	Other (Retiree Life/Excused Leave)		1,487
	Construction Services		1,034
			2,650,744
	Supplies, Printing (excludes Capital Expenditures and prior year carry forward)		
	Instruction		4,192,275
	Support Services - Student		25,799
	Support Services - Instructional		151,781
	General Administration		92,034
	School Administration - Principal		12,144
	Business Services		(45,472)
	Facilities		358,338
	Transportation		45,600
	Human Resources		20,759
	Information Technology		301,935
	Other		10,159
	Debt		37,254
			5,202,604
	Capital Expenditures and Other		
	Instruction		354,467
	Support Services - Student		15,454
	Support Services - Instructional		26,455
	School Administration - Principal		29,244
	General Administration		7,835
	Business Services		41,368
	Facilities		(6,623)
	Human Resources		11,190
	Information Technology		203,402
	Other		-
			682,792
	Anticipated 2022-2023 Expenditures Before One Time Expenditures		\$ 158,341,613
	Excess Revenue over Expenses Before One Time Expenditures		(15,396,310)
	Total One time Expenditures		\$ -
	Excess of Expenses over Revenue for 2022-2023 Budget		\$ (15,396,310)
RESERVES			
	Beginning Fund Balance	\$	29,091,156
	Revenue		142,945,303
	Expenditures before one time expenditures		156,483,577
	Ending Fund Balance before one time expenditures	\$	15,552,882
	One time expenditures		-
	Ending Fund Balance after one time expenditures	\$	15,552,882
			11%
			11%

SCHOOL DISTRICT 60							
GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY)							
Adopted FY 23-24 Budget							
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	BUDGET		
					Amended FY 2022-2023 Budget	Increase (Decrease)	Adopted FY 2023-2024 Budget
Beginning Fund Balance - General Fund	\$ 17,700,970	\$ 25,947,286	\$ 31,695,468	\$ 31,045,771	\$ 31,045,771	\$ (1,954,615)	\$ 29,091,156
Total Fund Balance	\$ 17,700,970	\$ 25,947,286	\$ 31,695,468	\$ 31,045,771	\$ 31,045,771	\$ (1,954,615)	\$ 29,091,156
Revenue							
Local Sources							
1 Current Property Tax-School Finance Act	\$ 29,183,046	\$ 29,981,669	\$ 32,964,751	\$ 33,851,404	33,851,404	\$ (467,078)	\$ 33,384,326
2 Specific Ownership Taxes-School Finance Act	2,726,828	2,784,855	3,052,353	3,116,000	3,209,033	12,024	3,221,057
3 Delinquent Penalties-School Finance Act	4,837	6,300	4,660	27,228	5,962	(5,962)	-
4 Tuition, PYC Revenue-Other Districts	110,960	164,594	179,054	115,358	175,000	-	175,000
5 Concurrent Enrollment Internal	66,467	1,081	-	230,000	5,000	225,000	230,000
6 Earnings on Investments	583,384	64,146	115,680	1,425,000	1,027,137	397,863	1,425,000
7 Print Shop Revenue	106,763	72,371	99,727	151,286	170,000	(15,000)	155,000
8 Indirect Revenues	779,479	1,301,369	1,893,412	2,146,720	1,821,360	(760,360)	1,061,000
9 Charter School Admin Fee + Purchsd Svcs	491,931	544,267	825,622	772,337	678,798	93,539	772,337
10 Charter School Capital Pass Thru	380,073	423,133	416,375	505,328	418,000	87,328	505,328
11 E-rate Revenues	-	-	46,846	-	-	-	-
12 Energy Efficiency Rebates	17,690	13,954	12,053	9,759	10,000	(200)	9,800
13 Other Local Revenue	163,333	180,046	323,476	248,764	113,000	41,442	154,442
Intermediate Sources							
14 Miscellaneous Intermediate Revenue	23,702	12,988	16,868	1,265	15,000	(2,000)	13,000
State Sources							
15 State Equalization-School Finance Act	111,467,088	102,454,805	109,781,941	113,789,413	113,789,413	10,145,731	123,935,144
16 Kindergarten Hold Harmless Funding	-	-	-	-	-	-	-
17 CDE Audit-October Count Adjustment	-	(435,376)	-	-	-	-	-
18 At Risk Funding	387,222	392,588	322,662	312,393	347,830	(35,437)	312,393
19 Colorado Vocational Educ Act Revenue	351,938	248,741	419,527	229,049	419,000	(19,000)	400,000
19 CTE Audit Adjustment	-	-	-	(29,366)	(29,366)	29,366	-
21 Exceptional Children Educ Act (ECEA) Revenue	4,589,010	4,389,243	4,938,254	6,184,171	6,184,171	1,122,831	7,307,002
22 State Transportation Revenue	629,807	598,905	508,359	525,906	505,752	19,248	525,000
22 State Transportation Revenue Audit Adjustment	-	(84,248)	-	5,752	-	-	-
23 Gifted & Talented State Revenue	122,299	151,546	189,225	148,622	148,622	1,378	150,000
24 English Language Proficiency Act (ELPA) Revenue	350,986	336,627	161,352	161,664	161,664	336	162,000
25 On Behalf State PERA	2,142,711	-	2,003,324	2,200,000	2,200,000	-	2,200,000
26 COVID 19 State Share Mitigation	-	288,870	-	-	-	-	-
27 Mitigation At Risk HB22-1186	-	-	287,006	-	-	-	-
28 Miscellaneous State Revenue	20,772	-	-	-	-	-	-
Federal Sources							
29 Impact Aid & Other Misc. Federal Revenue	11,373	12,851	9,484	9,720	12,000	(2,000)	10,000
30 Charter School Federal Pass Thru	-	-	-	-	-	-	-
31 ROTC Reimbursement	285,086	287,081	303,290	288,061	280,000	20,000	300,000
Transfers Out							
32 Transfer from (to) Athletic Fund	(1,331,160)	(1,531,160)	(1,800,000)	(1,800,000)	(1,800,000)	(950,000)	(2,750,000)
33 Transfer from (to) Insurance Fund	(1,150,000)	(1,350,000)	(1,850,000)	(1,850,000)	(1,850,000)	-	(1,850,000)
34 Transfer from (to) Nutrition Services Fund	-	-	-	-	-	-	-
35 Transfer from (to) Capital Projects Fund	(6,800,000)	(6,800,000)	(9,800,000)	(9,800,000)	(9,800,000)	-	(9,800,000)
36 Preschool Allocation	(5,440,382)	(4,522,853)	(5,553,097)	(5,805,672)	(5,805,672)	5,805,672	-
37 Charter School Allocations							
PSAS	(5,842,158)	(6,562,590)	(7,175,480)	(8,016,892)	(8,016,892)	(541,793)	(8,558,685)
CHPA	(8,789,012)	(8,510,329)	(9,357,338)	(9,702,096)	(9,702,096)	(801,744)	(10,503,840)
Total Revenue	\$ 125,644,073	\$ 114,915,472	\$ 123,339,385	\$ 129,451,174	\$ 128,544,120	\$ 14,401,183	\$ 142,945,303
Total Revenue and Beginning Fund Balance	\$ 143,345,043	\$ 140,862,758	\$ 155,034,853	\$ 160,496,945	\$ 159,589,891	\$ 12,446,568	172,036,459

SCHOOL DISTRICT 60							
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM							
Adopted FY 23-24 Budget							
					BUDGET		
	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	Amended FY 2022-2023 Budget	Increase (Decrease)	Adopted FY 2023-2024 Budget
II Expenditures Summary							
1 Salaries	\$ 74,381,181	\$ 68,801,734	\$ 77,727,763	\$ 79,817,554	\$ 85,312,623	\$ 6,098,545	\$ 91,411,168
2 Fringe Benefits	26,127,979	22,675,032	26,806,516	27,058,029	31,938,451	1,925,648	33,864,099
3 Purchased Services	9,107,548	8,588,579	9,129,153	10,592,988	13,007,131	388,571	13,395,702
4 Supplies - Materials	6,601,569	8,050,270	9,259,569	12,529,396	17,382,605	(1,804,219)	15,578,386
5 Capital Expense	375,155	412,647	440,590	724,200	1,654,176	(403,574)	1,250,602
6 Other Expense	219,718	60,104	21,161	76,238	205,735	133,249	338,984
7 Other Financing Uses	584,608	578,924	604,331	607,382	629,479	15,157	644,636
Total Expenditures	\$ 117,397,758	\$ 109,167,290	\$ 123,989,083	\$ 131,405,787	150,130,200	\$ 6,353,377	\$ 156,483,577
Excess of Revenue over Expenditures	\$ 8,246,315	\$ 5,748,183	\$ (649,698)	\$ (1,954,613)	\$ (21,586,080)	\$ 8,047,806	\$ (13,538,274)
Ending Fund Balance	\$ 25,947,285	\$ 31,695,469	\$ 31,045,770	\$ 29,091,158	\$ 9,459,691	\$ 6,093,191	\$ 15,552,882
III Expenditure Details	Instruction includes those activities dealing directly with the interactions between staff and students.						
Instructional Programs							
A Regular Education Instruction 0010-1699							
1 Salaries	\$ 38,180,384	\$ 37,735,798	\$ 38,387,594	\$ 38,668,277	\$ 40,349,393	\$ 4,308,023	\$ 44,657,416
Salaries CRF Offset	-	(5,534,713)	-	-	-	-	-
2 Fringe Benefits	13,130,878	11,852,907	13,237,717	13,327,518	15,020,527	1,862,452	16,882,979
Benefits CRF Offset	-	(1,760,370)	-	-	-	-	-
3 Purchased Services	1,283,689	1,283,936	1,335,130	1,212,107	1,968,371	151,991	2,120,362
4 Supplies - Materials	1,011,222	2,050,816	2,339,980	4,202,721	8,937,204	(2,631,979)	6,305,225
5 Capital Expense	42,198	179,206	154,569	279,328	529,162	(41,182)	487,980
6 Other Expense	413,824	336,052	429,009	411,934	541,719	44,394	586,113
Subtotal Regular Education Instruction	\$ 54,062,195	\$ 46,143,631	\$ 55,883,999	\$ 58,101,885	\$ 67,346,376	\$ 3,693,699	\$ 71,040,075
B Exceptional Student Services (SPED) 1700-1799							
1 Salaries	\$ 9,351,187	\$ 9,096,428	\$ 9,487,641	\$ 9,217,486	\$ 10,876,202	\$ 68,716	\$ 10,944,918
2 Fringe Benefits	3,179,118	3,137,216	3,158,972	2,992,284	4,346,991	(116,695)	4,230,296
3 Purchased Services	274,032	381,835	310,310	281,363	325,569	38,563	364,132
4 Supplies - Materials	34,952	43,119	37,282	20,841	85,250	159	85,409
5 Capital Expense	4,968	6,958	3,344	5,167	34,400	(10,000)	24,400
6 Other Expense	124,106	8,654	25,650	46,058	42,987	-	42,987
Subtotal Exceptional Student Services	\$ 12,968,363	\$ 12,674,210	\$ 13,023,199	\$ 12,563,198	\$ 15,711,399	\$ (19,257)	\$ 15,692,142
C Extra-Curricular Instruction 1800-2099							
1 Salaries	\$ 23,654	\$ 10,959	\$ 24,546	\$ 11,801	28,757	(6,685)	22,072
2 Fringe Benefits	5,278	2,426	5,503	2,612	6,572	(3,657)	2,915
3 Purchased Services	-	-	-	-	-	-	-
4 Supplies - Materials	-	-	-	4,000	4,000	480	4,480
5 Capital Expense	-	-	-	29,809	29,809	(29,809)	-
6 Other Expense	-	-	18	-	-	-	-
Subtotal Extra-Curricular Instruction	\$ 28,932	\$ 13,384	\$ 30,067	\$ 48,222	\$ 69,138	\$ (39,671)	\$ 29,467
Total Instructional Program Expenditures	\$ 67,059,490	\$ 58,831,226	\$ 68,937,265	\$ 70,713,305	\$ 83,126,913	\$ 3,634,771	\$ 86,761,684

SCHOOL DISTRICT 60							
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM							
Adopted FY 23-24 Budget							
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	BUDGET		
					Amended FY 2022-2023 Budget	Increase (Decrease)	Adopted FY 2023-2024 Budget
D Support Programs Support Services-Students 2100-2199							
Activities designed to assess and improve the well-being of students and to supplement the teaching process							
1 Salaries	\$ 6,108,755	\$ 6,493,933	\$ 6,936,892	\$ 7,225,156	\$ 7,675,793	\$ 1,088,211	\$ 8,764,004
Salaries CRF Offset	-	(75,637)				-	
2 Fringe Benefits	2,029,589	2,013,078	2,312,836	2,392,780	2,757,396	349,570	3,106,966
Benefits CRF Offset	-	(23,171)				-	
3 Purchased Services	245,640	169,879	199,203	343,710	401,213	32,771	433,984
4 Supplies - Materials	72,608	113,205	140,603	100,934	191,837	(66,472)	125,365
5 Capital Expense	3,302	17,635	28,987	96,887	66,105	46,236	112,341
6 Other Expense	5,107	4,415	4,299	8,429	11,325	(1,528)	9,797
Subtotal Support Services - Students	\$ 8,465,001	\$ 8,713,336	\$ 9,622,820	\$ 10,167,896	\$ 11,103,669	\$ 1,448,788	\$ 12,552,457
E Support Services-Instructional Staff 2200-2299							
Activities associated with assisting the Instructional Staff with content and process of providing learning experiences for students							
1 Salaries	\$ 3,084,826	\$ 2,627,334	\$ 2,878,614	\$ 3,092,803	\$ 3,362,832	\$ 412,105	\$ 3,774,937
2 Fringe Benefits	935,547	769,969	948,667	965,610	1,157,923	11,476	1,169,399
3 Purchased Services	345,995	42,958	318,490	304,079	745,642	(27,295)	718,347
4 Supplies - Materials	135,179	146,005	164,943	266,442	397,274	(16,712)	380,562
5 Capital Expense	3,559	15,035	9,552	6,291	44,177	(11,431)	32,746
6 Other Expense	52,409	41,126	26,503	18,865	45,729	10,798	56,527
Subtotal Support Services-Instructional Staff	\$ 4,557,515	\$ 3,642,427	\$ 4,346,770	\$ 4,654,091	\$ 5,753,577	\$ 378,941	\$ 6,132,518
F General Administration 2300-2399							
Activities concerned with establishing and administering policy for operating the school district							
1 Salaries	\$ 648,260	\$ 674,859	\$ 817,833	\$ 828,078	\$ 861,877	\$ 103,240	\$ 965,117
2 Fringe Benefits	210,663	190,981	257,240	273,794	298,315	31,825	330,140
3 Purchased Services	619,375	474,054	489,710	732,331	866,896	260,309	1,127,205
4 Supplies - Materials	30,736	34,208	37,958	27,167	35,352	1,719	37,071
5 Capital Expense	3,420	4,540	3,616	3,700	10,299	1,236	11,535
6 Other Expense	102,485	50,701	53,447	48,258	121,631	8,756	130,387
Subtotal General Administration	\$ 1,614,939	\$ 1,429,343	\$ 1,659,804	\$ 1,913,327	\$ 2,194,370	\$ 407,085	\$ 2,601,455
G School Administration 2400-2499							
Activities concerned with overall administrative responsibility for a school, or combination of schools.							
1 Salaries	\$ 6,697,825	\$ 6,933,791	\$ 6,843,730	\$ 7,606,672	\$ 8,201,511	\$ 889,566	\$ 9,091,077
2 Fringe Benefits	2,178,235	2,017,027	2,120,298	2,359,485	2,772,951	(30,366)	2,742,585
3 Purchased Services	20,409	58,802	65,128	40,674	115,830	(59,194)	56,636
4 Supplies - Materials	84,433	143,968	187,481	223,256	370,877	(142,444)	228,433
5 Capital Expense	9,865	24,791	13,120	3,957	49,133	(15,932)	33,201
6 Other Expense	10,411	17,842	14,158	11,168	23,435	(5,300)	18,135
Subtotal School Administration	\$ 9,001,178	\$ 9,196,221	\$ 9,243,915	\$ 10,245,211	\$ 11,533,737	\$ 636,330	\$ 12,170,067
H Business Services 2500-2599							
Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school district							
1 Salaries	\$ 1,458,106	\$ 1,440,062	\$ 1,609,612	\$ 1,741,741	\$ 1,900,900	\$ 290,910	\$ 2,191,810
2 Fringe Benefits	492,299	447,922	530,966	584,992	670,235	50,557	720,792
3 Purchased Services	317,410	282,482	294,012	318,704	476,758	23,563	500,321
4 Supplies - Materials	193,895	132,489	273,809	218,140	253,046	(22,363)	230,683
5 Capital Expense	12,082	9,295	13,474	-	43,150	(1,782)	41,368
6 Other Expense	(483,314)	(381,902)	(516,924)	(523,342)	(578,205)	(3,152)	(581,357)
Subtotal Business Services	\$ 1,990,478	\$ 1,930,348	\$ 2,204,949	\$ 2,340,235	\$ 2,765,884	\$ 337,733	\$ 3,103,617
<i>Program 2400-2499 Beginning in FY 2021 50 % A/D and A/D Sec to Fund 17</i>							

SCHOOL DISTRICT 60							
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM							
Adopted FY 23-24 Budget							
Description					BUDGET		
	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	Amended FY 2022-2023 Budget	Increase (Decrease)	Adopted FY 2023-2024 Budget
I Facilities, Maintenance and Operation of Plant 2600-2699	Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping grounds, buildings and equipment in effective working condition and state of repair						
1 Salaries	\$ 6,832,933	\$ 6,934,930	\$ 6,966,760	\$ 7,233,466	\$ 7,899,225	\$ 352,605	\$ 8,251,830
2 Fringe Benefits	2,594,804	2,416,605	2,531,932	2,600,001	3,153,156	(224,378)	2,928,778
3 Purchased Services	1,711,893	1,736,330	1,835,779	1,966,613	2,147,188	(17,570)	2,129,618
4 Supplies - Materials	3,910,083	4,047,568	4,720,109	5,953,555	5,345,338	960,652	6,305,990
5 Capital Expense	22,724	53,985	80,110	96,661	70,948	19,090	90,038
6 Other Expense	(24,148)	(36,573)	(37,994)	(15,501)	(30,750)	21,152	(9,598)
Subtotal Facilities, Maintenance and Operation of Plant	\$ 15,048,289	\$ 15,152,846	\$ 16,096,697	\$ 17,834,796	\$ 18,585,105	\$ 1,111,551	\$ 19,696,656
J Pupil Transportation Services 2700-2799	Activities concerned with the transportation of student to and from their places of residence and the public schools in which they are enrolled (Excludes field trips/Athletics)						
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits	-	-	-	-	-	-	-
3 Purchased Services	2,430,923	2,204,577	2,392,213	3,580,553	3,865,450	(15,514)	3,849,936
4 Supplies - Materials	112,392	66,888	181,347	371,590	373,090	44,100	417,190
5 Capital Expense	-	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-	-
Subtotal Student Transportation	\$ 2,543,315	\$ 2,271,465	\$ 2,573,559	\$ 3,952,143	\$ 4,238,540	\$ 28,586	\$ 4,267,126
K Human Resources 2800-2839	Activities, other than general administration, which supports each of the other instructional and supporting services programs						
1 Salaries	\$ 722,858	\$ 1,350,313	\$ 2,382,294	\$ 2,717,529	\$ 2,456,797	\$ (1,467,792)	\$ 989,005
Salaries CRF Offset	-	(223,511)	-	-	-	-	-
2 Fringe Benefits	238,610	409,503	279,071	318,805	354,198	(79,111)	275,087
Benefits CRF Offset	-	(97,603)	-	-	-	-	-
3 Purchased Services	84,852	84,915	98,380	132,007	180,611	-	180,611
4 Supplies - Materials	10,479	19,819	25,824	24,201	43,460	(4,000)	39,460
5 Capital Expense	8,260	11,367	13,118	1,110	12,300	-	12,300
6 Other Expense	8,939	12,589	11,168	10,208	15,708	-	15,708
Subtotal Human Resources	\$ 1,073,998	\$ 1,567,393	\$ 2,809,856	\$ 3,203,860	\$ 3,063,074	\$ (1,550,903)	\$ 1,512,171
L Information Systems Services 2840-2849, 2890	Activities concerned with preparing data for storage, storing data, and retrieving them for reproduction as information for management and reporting						
1 Salaries	\$ 917,434	\$ 915,771	\$ 1,016,995	\$ 1,012,164	\$ 1,116,347	\$ 109,146	\$ 1,225,493
2 Fringe Benefits	305,351	281,756	329,238	337,414	384,084	15,402	399,486
3 Purchased Services	325,383	398,774	421,524	521,264	614,042	138,403	752,445
4 Supplies - Materials	1,002,158	1,228,696	1,119,623	1,088,748	1,319,065	68,316	1,387,381
5 Capital Expense	264,778	89,835	120,701	201,291	764,693	(360,000)	404,693
6 Other Expense	6,400	5,451	7,247	3,298	6,300	300	6,600
Subtotal Information Systems	\$ 2,821,503	\$ 2,920,283	\$ 3,015,328	\$ 3,164,179	\$ 4,204,531	\$ (28,433)	\$ 4,176,098
M Risk Management Services 2850	Activities concerned with the acquisition of various types of insurance coverage, other than employee benefits.						
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits-Work Comp	-	-	-	-	-	-	-
3 Purchased Services	1,000,000	1,000,000	900,000	700,000	700,000	-	700,000
4 Supplies - Materials	-	-	-	-	-	-	-
5 Capital Expense	-	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-	-
Subtotal Risk Management	\$ 1,000,000	\$ 1,000,000	\$ 900,000	\$ 700,000	\$ 700,000	\$ -	\$ 700,000

SCHOOL DISTRICT 60							
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM							
Adopted FY 23-24 Budget							
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	BUDGET		
					Amended FY 2022-2023 Budget	Increase (Decrease)	Adopted FY 2023-2024 Budget
N Other Support Services 2990-2999							
All other support services not classified elsewhere.							
1 Salaries	\$ 354,959	\$ 421,417	\$ 375,250	\$ 462,382	\$ 582,989	\$ (49,500)	\$ 533,489
2 Fringe Benefits	827,607	1,016,786	1,094,076	902,734	1,016,103	58,573	1,074,676
3 Purchased Services	63,570	45,163	51,061	34,854	75,411	(39,402)	36,009
4 Supplies - Materials	-	20,477	24,298	16,701	15,674	3,031	18,705
5 Capital Expense	-	-	-	-	-	-	-
6 Other Expense	3,499	1,749	4,580	56,862	5,856	57,829	63,685
Subtotal Support Services	\$ 1,249,635	\$ 1,505,592	\$ 1,549,265	\$ 1,473,533	\$ 1,696,033	\$ 30,531	\$ 1,726,564
O Other Support Services							
Volunteer Services 2900-2989							
Volunteer Services							
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits	-	-	-	-	-	-	-
3 Purchased Services	4,303	1,741	1,839	2,764	6,000	(2,904)	3,096
4 Supplies - Materials	3,432	3,012	6,312	11,100	11,139	1,293	12,432
5 Capital Expense	-	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-	-
Subtotal Other Support Services	\$ 7,735	\$ 4,753	\$ 8,151	\$ 13,864	\$ 17,139	\$ (1,611)	\$ 15,528
Due to modifications in the presentation of State funding received by PCS and passed through to the charter schools revenues are record in full rather than net as in previous years. The result is the recording of expenditures equal to the revenues.							
P Facilities Acquisition and Construction Services 4000-4999							
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits	-	-	-	-	-	-	-
3 Purchased Services	380,073	423,133	416,374	421,966	518,150	(95,150)	423,000
4 Supplies - Materials	-	-	-	-	-	-	-
5 Capital Outlay	-	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-	-
Subtotal Facilities Acquisition and Construction Services	\$ 380,073	\$ 423,133	\$ 416,374	\$ 421,966	\$ 518,150	\$ (95,150)	\$ 423,000
Q Debt Service 5000-5999							
Servicing the debt of the school district, including payments of both principal and interest and debt issuance cost.							
1 Principal	\$ 427,690	\$ 432,538	\$ 457,790	\$ 494,594	\$ 494,594	\$ 38,854	\$ 533,448
2 Interest	156,918	146,385	146,541	112,788	134,885	(23,697)	111,188
Subtotal Debt Services	\$ 584,608	\$ 578,923	\$ 604,330	\$ 607,382	\$ 629,479	\$ 15,157	\$ 644,636
Total Support Program Expenditures	\$ 50,338,267	\$ 50,336,064	\$ 55,051,817	\$ 60,692,483	\$ 67,003,288	\$ 2,718,605	\$ 69,721,893
Grand Total Expenditures	\$ 117,397,757	\$ 109,167,290	\$ 123,989,082	\$ 131,405,788	\$ 150,130,201	\$ 6,353,376	\$ 156,483,577
R Reserves & Contingencies							
1 Assigned Operating Reserve per BOE policy 6% of Revenues	7,538,645	6,880,143	\$ 7,400,363	\$ 7,767,070	\$ 7,712,647	\$ 864,071	\$ 8,576,718
2 Unassigned	10,889,406	15,813,855	12,684,664	11,293,477	(8,386,759)	7,832,314	(554,445)
3 Assigned New Facility Supplies Multi Year	500,000	1,000,000	2,500,000	2,500,000	2,500,000	(2,500,000)	-
4 Assigned Textbooks Placeholder	-	-	-	-	-	-	-
5 Assigned School Placeholder	639,262	708,558	714,041	-	-	-	-
6 Restricted Fund Balance Multi Year	-	1,461,939	896,807	896,808	1,000,000	(103,193)	896,807
7 Non Spendable (Prepaid Expenditures)	1,929,973	1,380,973	2,339,896	2,083,802	2,083,802	-	2,083,802
8 TABOR 3%-Restricted	4,450,000	4,450,000	4,510,000	4,550,000	4,550,000	-	4,550,000
Ending Reserves & Contingencies	\$ 25,947,286	\$ 31,695,468	\$ 31,045,771	\$ 29,091,157	\$ 9,459,690	\$ 6,093,192	\$ 15,552,882
Total Expenditures & Reserves	\$ 143,345,043	\$ 140,862,758	\$ 155,034,853	\$ 160,496,945	\$ 159,589,891	\$ 12,446,568	\$ 172,036,459

SCHOOL DISTRICT 60							
ATHLETIC FUND 17							
Adopted FY 23-24 Budget							
DESCRIPTION	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	BUDGET		
					Amended 2022-2023 Budget	Increase (Decrease)	Adopted 2023-2024 Budget
Assigned Fund Balance-Beginning-Athletics	\$ 367,631	\$ 456,308	\$ 701,845	\$ 592,818	\$ 592,818	\$ (273,387)	\$ 319,431
Assigned Fund Balance-Beginning-Gymnastics	2,462	\$ 6,389	\$ (153)	\$ 427	427	1,953	2,380
	\$ 370,093	\$ 462,697	\$ 701,692	\$ 593,245	\$ 593,245	\$ (271,434)	\$ 321,811
Revenues							
Gate Receipts/Season Passes	261,336	115,459	298,680	325,225	\$ 315,225	\$ 10,000	\$ 325,225
Participation Fees	89,628	103,180	132,510	130,000	130,000	-	130,000
Contributions and Donations	39,100	16,750	44,145	51,750	47,250	4,500	51,750
Coca Cola	-	-	-	-	-	5,000	5,000
Pepsi Cola	5,000	-	5,000	-	5,000	(5,000)	-
Tournament Fees/Playoffs	200	1,750	2,080	2,500	2,500	-	2,500
Parking Fees/Rentals	23,219	-	45,300	40,000	40,000	-	40,000
Miscellaneous Revenue	12,746	17,289	17,624	5,500	15,000	(12,500)	2,500
Gymnastics 0122	20,944	13,200	18,761	21,000	21,000	-	21,000
Concessions 1501	73,498	16,966	115,680	135,000	135,000	11,875	146,875
Transfer from General Fund	1,331,160	1,531,160	1,800,000	1,800,000	1,800,000	950,000	2,750,000
Indirect Revenue	1,032	1,447	1,427	1,592	1,600	-	1,600
Total Revenues	\$ 1,857,863	\$ 1,817,201	\$ 2,481,207	\$ 2,512,567	\$ 2,512,575	\$ 963,875	\$ 3,476,450
Total Resources	\$ 2,227,956	\$ 2,279,898	\$ 3,182,899	\$ 3,105,812	\$ 3,105,820	\$ 692,441	\$ 3,798,261
Expenditures							
Extra-Curricular Instruction 1800-2099							
Salaries	\$ 990,472	\$ 908,171	\$ 1,107,927	\$ 1,137,386	\$ 1,250,000	\$ 123,545	\$ 1,373,545
Fringe Benefits	230,827	220,241	269,522	280,869	312,000	33,207	345,207
Purchased Professional Services	100,602	92,994	152,550	168,637	170,000	40,717	210,717
Purchased Property Services	33,222	17,968	49,355	68,105	70,000	7,359	77,359
Travel/Transportation	116,792	61,909	169,977	163,120	181,500	46,277	227,777
Other Purchased Services	-	-	-	-	-	-	-
Supplies & Equipment	52,873	105,380	88,398	160,628	115,000	40,460	155,460
Dues & Fees	56,788	50,955	22,471	22,950	25,000	725	25,725
Sub Total Extra-Curricular Instruction	\$ 1,581,576	\$ 1,457,618	\$ 1,860,200	\$ 2,001,695	\$ 2,123,500	\$ 292,290	\$ 2,415,790
Support Services-Instructional Staff 2200-2299							
Salaries	\$ 44,425	\$ 47,721	\$ 147,922	\$ 173,774	\$ 180,000	\$ 15,774	\$ 195,774
Fringe Benefits	15,966	15,940	42,828	51,761	54,450	5,342	59,792
Purchased Services	9,311	827	223	15,987	6,750	16,547	23,297
Supplies - Materials	14,438	16,575	25,207	24,470	38,525	(11,377)	27,148
Capital Expense	-	250	15,988	5,426	16,000	(9,700)	6,300
Other Expense	12,420	5,112	9,877	6,505	11,500	(1,525)	9,975
Sub Total Support Services	\$ 96,559	\$ 86,425	\$ 242,045	\$ 277,923	\$ 307,225	\$ 15,061	\$ 322,286
School Administration 2400-2499							
Salaries	\$ -	\$ -	\$ 272,369	\$ 285,577	\$ 285,000	\$ 34,955	\$ 319,955
Fringe Benefits	-	-	79,173	86,605	90,000	10,838	100,838
Purchased Services	-	-	-	-	-	-	-
Supplies - Materials	-	-	-	-	-	-	-
Sub Total School Administration	\$ -	\$ -	\$ 351,542	\$ 372,182	\$ 375,000	\$ 45,793	\$ 420,793

SCHOOL DISTRICT 60

ATHLETIC FUND 17

Adopted FY 23-24 Budget

DESCRIPTION	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	BUDGET		
					Amended 2022-2023 Budget	Increase (Decrease)	Adopted 2023-2024 Budget
Facilities, Maintenance and Operation of Plant 2066-2699							
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ (4,440)	\$ 560
Fringe Benefits	-	-	-	-	1,143	(1,015)	128
Purchased Services	-	-	9,650	16,450	21,000	(1,624)	19,376
Supplies - Materials	-	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-	-
Other Expense	-	-	-	-	-	-	-
Sub Total Facilities, Maintenance and Operations	\$ -	\$ -	\$ 9,650	\$ 16,450	\$ 27,143	\$ (7,079)	\$ 20,064
Gymnastics 0122	17,017	19,742	18,181	19,047	20,500	1,793	22,293
Concessions 1501	70,106	14,420	108,036	96,704	115,000	33,369	148,369
Total Expenditures	\$ 1,765,258	\$ 1,578,205	\$ 2,589,654	\$ 2,784,001	\$ 2,968,368	\$ 381,227	\$ 3,349,595
Assigned Fund Balance-Ending-Athletics	456,308	701,845	592,818	319,431	\$ 136,525	\$ 311,054	447,579
Assigned Fund Balance-Ending-Gymnastics	6,389	(153)	427	2,380	927	160	1,087
	\$ 462,698	\$ 701,692	\$ 593,245	\$ 321,811	\$ 137,452	\$ 311,214	\$ 448,666
Total Expenditures & Ending Reserves	\$ 2,227,956	\$ 2,279,898	\$ 3,182,899	\$ 3,105,812	\$ 3,105,820	\$ 692,441	\$ 3,798,261

* Beginning in FY 21-22 Fund 17 will include the Director of Athletics salary and benefits as well as, 50% of Athletic Director and Secretarial

SCHOOL DISTRICT 60
INSURANCE RESERVE FUND 18

Adopted FY 23-24 Budget

Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	BUDGET		
					Amended FY 2022-2023 Budget	Increase (Decrease)	Adopted FY 2023-2024 Budget
Assigned Fund Balance Beginning	\$ 590,220	\$ 604,559	\$ 847,316	\$ 1,445,981	\$ 1,445,980	\$ 594,922	2,040,902
Revenues							
Per Pupil Allocations - General Fund	\$ 1,150,000	\$ 1,350,000	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000	\$ -	\$ 1,850,000
Per Pupil Overhead - Preschool Fund	28,900	28,900	28,900	28,900	28,900	(28,900)	-
Loss Recoveries	5,037	11,780	12,610	100,000	100,000	-	100,000
Other	-	-	-	-	-	-	-
Total Revenues	\$ 1,183,937	\$ 1,390,680	\$ 1,891,510	\$ 1,978,900	\$ 1,978,900	\$ (28,900)	\$ 1,950,000
Total Resources	\$ 1,774,157	\$ 1,995,239	\$ 2,738,826	\$ 3,424,881	\$ 3,424,880	\$ 566,022	\$ 3,990,902
Expenditures							
Insurance Costs							
Unemployment Compensation Insurance	\$ 187,352	\$ 18,575	\$ 122,225	\$ 82,819	\$ 300,000	\$ (150,000)	\$ 150,000
General Property Insurance	669,949	794,203	829,656	847,499	850,000	650,000	1,500,000
General Liability Insurance	179,159	192,656	196,607	187,781	200,000	-	200,000
Crime Liability Insurance	-	-	-	-	1,000	(1,000)	-
Fidelity Bonds	-	-	950	950	1,000	(1,000)	-
Equipment Liability	39,834	44,608	45,244	47,871	47,000	43,000	90,000
Vehicle Property & Liability Insurance-M & O	67,855	76,029	80,325	80,310	83,000	7,000	90,000
Vehicle Property & Liability Insurance-Transportation	-	-	1,173	-	2,000	(2,000)	-
Subtotal Insurance Costs	\$ 1,144,149	\$ 1,126,071	\$ 1,276,180	\$ 1,247,230	\$ 1,484,000	\$ 546,000	\$ 2,030,000
Losses and Deductibles							
Replace Equipment	\$ -	\$ -	\$ 5,755	\$ 3,514	\$ 100,000	\$ -	\$ 100,000
Other	25,449	21,852	10,910	133,235	300,000	-	300,000
Subtotal Losses and Deductible	\$ 25,449	\$ 21,852	\$ 16,665	\$ 136,749	\$ 400,000	\$ -	\$ 400,000
Total Expenditures	\$ 1,169,598.00	1,147,923	1,292,845	1,383,979	\$ 1,884,000	\$ 546,000	\$ 2,430,000
Assigned Fund Balance Ending	\$ 604,559	\$ 847,316	\$ 1,445,981	\$ 2,040,902	\$ 1,540,880	20,022	\$ 1,560,902
Total Expenditures and Fund Balance	\$ 1,774,157	\$ 1,995,239	\$ 2,738,826	\$ 3,424,881	\$ 3,424,880	\$ 566,022	3,990,902

SCHOOL DISTRICT 60							
PRESCHOOL FUND 19							
Adopted FY 23-24 Budget							
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	BUDGET		
					Adopted FY 2022-2023 Budget	Increase (Decrease)	Adopted FY 2023-2024 Budget
Reserved Fund Balance - Beginning	<u>\$ 1,558,220</u>	<u>\$ 2,255,254</u>	<u>\$ 1,874,502</u>	<u>\$ 2,505,884</u>	<u>\$ 1,874,502</u>	<u>\$ 1,525,424</u>	<u>\$ 3,399,926</u>
Revenues							
Miscellaneous Revenue	\$ 17,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDE Pupil Count adjustment	-	-	-	-	-	-	-
Per Pupil Funding-Early Childhood Education Ended 6-30-2023	5,440,382	4,522,853	5,553,097	5,840,804	5,840,804	(5,840,804)	-
Hold Harmless Funding	-	-	-	-	-	-	-
Universal Preschool Funding - CDEC 4 YEAR OLD	-	-	-	-	-	3,446,434	3,446,434
Universal Preschool Funding - CDEC 3 YEAR OLD	-	-	-	-	-	604,210	604,210
Transfer to/from General Fund	-	-	-	-	-	-	-
Total Revenues	<u>\$ 5,457,493</u>	<u>\$ 4,522,853</u>	<u>\$ 5,553,097</u>	<u>\$ 5,840,804</u>	<u>\$ 5,840,804</u>	<u>\$ (1,790,160)</u>	<u>\$ 4,050,644</u>
Total Resources	<u>\$ 7,015,713</u>	<u>\$ 6,778,107</u>	<u>\$ 7,427,599</u>	<u>\$ 8,346,688</u>	<u>\$ 7,715,306</u>	<u>\$ (264,736)</u>	<u>\$ 7,450,570</u>
Expenditures							
Regular Education Instruction 0010-0040							
Salaries	\$ 2,850,486	\$ 2,752,119	\$ 2,812,425	\$ 2,738,542	\$ 2,887,740	\$ (31,441)	\$ 2,856,299
Benefits	1,057,142	1,032,091	1,029,358	959,276	1,216,236	(59,278)	1,156,958
Purchased Educational Services	247,263	298,787	359,652	396,247.0	399,496	(189,008)	210,488
Other Purchased Services	24,587	23,000	24,616	32,122	56,579	(47,100)	9,479
Supplies	48,034	81,223	56,840	40,471	171,465	(5,883)	165,582
Equipment	10,793	152,597	1,200	792	137,189	-	137,189
Other	28,091	25,687	28,293	7,289	45,153	(980)	44,173
Subtotal Instruction	<u>\$ 4,266,395</u>	<u>\$ 4,365,504</u>	<u>\$ 4,312,383</u>	<u>\$ 4,174,739</u>	<u>\$ 4,913,858</u>	<u>\$ (333,690)</u>	<u>\$ 4,580,168</u>
Support Services-Instructional Staff 2200-2299							
Salaries	\$ 188,969	\$ 238,957	\$ 255,669	\$ 268,364	\$ 299,726	11,902	\$ 311,628
Benefits	48,148	70,329	76,487	80,329	120,071	(19,821)	100,250
Other Purchased Services	-	-	-	2,483	1,500	(1,500)	-
Supplies	-	2,672	2,162	2,616	2,575	41	2,616
Equipment	-	-	-	-	-	-	-
Other	-	-	-	-	2,369	-	2,369
Subtotal Support Service Instructional	<u>\$ 237,117</u>	<u>\$ 311,958</u>	<u>\$ 334,318</u>	<u>\$ 353,792</u>	<u>\$ 426,241</u>	<u>\$ (9,378)</u>	<u>\$ 416,863</u>
Other Support Services							
Capital Projects Fund Allocation	\$ 145,500	\$ 145,500	\$ 145,500	\$ 145,500	\$ 145,500	\$ (145,500)	\$ -
Insurance Fund Allocation	28,900	28,900	28,900	28,900	28,900	(28,900)	-
Indirect charge	82,547	51,743	100,614	115,884	115,884	(115,884)	-
Subtotal Support Services	<u>\$ 256,947</u>	<u>\$ 226,143</u>	<u>\$ 275,014</u>	<u>\$ 290,284</u>	<u>\$ 290,284</u>	<u>\$ (290,284)</u>	<u>\$ -</u>
Facilities Acquisition and Construction Services 4000-4999							
Replace playgrounds	\$ -	\$ -	\$ -	\$ 127,947	\$ 400,000	\$ -	\$ 400,000
Total Expenditures	<u>\$ 4,760,459</u>	<u>\$ 4,903,605</u>	<u>\$ 4,921,715</u>	<u>\$ 4,946,762</u>	<u>\$ 6,030,383</u>	<u>\$ (633,352)</u>	<u>\$ 5,397,031</u>
Reserved Fund Balance - Ending UPK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,053,539	\$ 2,053,539
Reserved Fund Balance - Ending	<u>\$ 2,255,254</u>	<u>\$ 1,874,502</u>	<u>\$ 2,505,884</u>	<u>\$ 3,399,926</u>	<u>\$ 1,684,923</u>	<u>(1,684,923)</u>	<u>\$ -</u>
	<u>\$ 2,255,254</u>	<u>\$ 1,874,502</u>	<u>\$ 2,505,884</u>	<u>\$ 3,399,926</u>	<u>\$ 1,684,923</u>	<u>\$ 368,616</u>	<u>\$ 2,053,539</u>
Total Expenditures & Fund Balance	<u>\$ 7,015,713</u>	<u>\$ 6,778,107</u>	<u>\$ 7,427,599</u>	<u>\$ 8,346,688</u>	<u>\$ 7,715,306</u>	<u>\$ (264,736)</u>	<u>\$ 7,450,570</u>

OTHER FUNDS

SCHOOL DISTRICT 60							
NUTRITION SERVICES FUND 21							
Adopted FY 23-24 Budget							
					BUDGET		
	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	Amended FY 2022-2023 Budget	Increase (Decrease)	Adopted FY 2023-2024 Budget
Assigned Fund Balance	\$ 6,129,856	\$ 6,103,103	\$ 6,997,744	\$ 7,263,583	\$ 7,263,583	\$ 1,806,744	\$ 9,070,327
Prior Period Adjustment	-	-	(160,639)	-	-	-	-
Non Spendable Fund Balance	95,648	124,463	-	-	-	-	-
Total Fund Balance	\$ 6,225,504	\$ 6,227,566	\$ 6,837,105	\$ 7,263,583	\$ 7,263,583	\$ 1,806,744	\$ 9,070,327
Revenues							
Interest Earnings	\$ 96,150	\$ 7,468	\$ 11,375	\$ 184,063	\$ 157,000	\$ 27,063	\$ 184,063
Student Lunch Revenue	12,348	-	-	-	-	-	-
Adult Meal Revenue	80,680	25,824	4,279	4,615	8,200	(3,579)	4,621
Ala Carte Sales	101,815	15,496	30,202	42,793	36,721	6,078	42,799
Other	216,374	211,274	204,039	22,987	60,648	(20,661)	39,987
Healthy School Meals for All Breakfast	-	-	-	-	-	190,400	190,400
Healthy School Meals for All Lunch	-	-	-	-	-	353,216	353,216
Other State Revenue	75,172	70,648	70,169	71,988	71,989	(1)	71,988
Federal Revenue							
Breakfast Grant 4559 COVID 19 Begin Oct 2020	-	1,770,781	2,812,591	-	-	-	-
Lunch Grant 4559 COVID 19 Begin Oct 2020	-	3,214,990	5,773,732	-	-	-	-
Breakfast Grant 4553***	1,941,405	-	-	2,857,033	4,104,782	(1,247,605)	2,857,177
Lunch Grant 4555 ***	3,501,912	-	-	5,378,429	7,509,525	(2,102,264)	5,407,261
Commodities	660,059	498,981	702,039	652,547	652,547	21,645	674,192
COVID 19 CARES	1,006,534	826,026	-	-	-	-	-
COVID 19 Emergency Operational Cost Reimbursement	-	582,762	-	-	-	-	-
Summer Lunch Program	57,612	-	285,530	28,983	125,000	(125,000)	-
USDA Supply Chain Assistance	-	-	-	540,018	540,018	(540,018)	-
Other - Grants	386,969	274,223	521,053	531,687	497,748	133,938	631,686
Transfer In from General Fund	-	-	-	-	-	-	-
Total Revenues	\$ 8,137,030	\$ 7,498,472	\$ 10,415,009	\$ 10,315,143	\$ 13,764,177	\$ (3,306,787)	\$ 10,457,390
Total Resources	\$ 14,362,534	\$ 13,726,038	\$ 17,252,113	\$ 17,578,726	\$ 21,027,760	\$ (1,500,044)	\$ 19,527,717
Expenditures							
Director of Nutrition Program 3110							
Salaries	\$ 370,386	\$ 256,421	\$ 183,661	\$ 173,140	\$ 197,197	\$ 22,663	\$ 219,860
Benefits	108,591	78,519	53,429	51,903	58,245	6,990	65,235
Purchased Services	110,359	108,370	8,321,783	7,139,231	10,540,018	(537,047)	10,002,971
Supplies	74,674	99,118	59,098	47,161	88,359	(48,484)	39,875
Equipment	-	-	-	-	-	-	-
Other	8,282	4,962	3,468	1,827	9,062	1,676	10,738
Indirect Cost	122,735	297,897	61,000	61,000	61,000	4,880	65,880
Subtotal Director of Nutrition	\$ 795,027	\$ 845,287	\$ 8,682,439	\$ 7,474,263	\$ 10,953,880	\$ (549,321)	\$ 10,404,559
Food Preparation/Serving Program 3120							
Salaries	\$ 2,290,267	\$ 1,990,189	\$ 22,661	\$ -	\$ -	\$ -	\$ -
Benefits	676,891	659,987	15,436	-	-	-	-
Purchased Services	100,901	68,255	106,681	80,346	201,303	15,451	216,754
Commodities	660,059	498,981	702,039	654,535	652,547	21,645	674,192
Other Food Supplies	3,263,221	2,342,567	26,980	-	109,802	(88,202)	21,600
Non-Food Supplies	159,611	156,268	33,035	27,718	60,682	154,589	215,271
Equipment	71,696	22,581	222,272	262,026	895,894	221,252	1,117,146
Other	346	-	-	-	1,000	(1,000)	-
Subtotal Food Preparation/Serving	\$ 7,222,992	\$ 5,738,828	\$ 1,129,103	\$ 1,024,625	\$ 1,921,228	\$ 323,735	\$ 2,244,963

SCHOOL DISTRICT 60

NUTRITION SERVICES FUND 21

Adopted FY 23-24 Budget

					BUDGET		
	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	Amended FY 2022-2023 Budget	Increase (Decrease)	Adopted FY 2023-2024 Budget
Food Delivery Program 3130							
Salaries	\$ 85,039	\$ 104,134	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	18,737	26,571	15	-	-	-	-
Purchased Services	699	4,749	16,697	1,496	10,600	848	11,448
Supplies	12,474	8,727	6,813	8,016	9,500	760	10,260
Equipment - Vehicles	-	-	153,463	-	-	-	-
Other	-	-	-	-	-	-	-
Subtotal Food Delivery	\$ 116,949	\$ 144,180	\$ 176,988	\$ 9,512	\$ 20,100	\$ 1,608	\$ 21,708
Total Expenditures	8,134,968	6,728,295	9,988,530	8,508,399	12,895,208	(223,978)	12,671,230
Committed Fund Balance	\$ 6,103,103	\$ 6,939,788	\$ 7,263,583	\$ 9,070,327	\$ 8,132,552	\$ (1,276,065)	\$ 6,856,487
Prior Period Adjustment	-	-	-	-	-	-	-
Non Spendable Fund Balance	124,463	57,956	-	-	-	-	-
Total Fund Balance	\$ 6,227,566	\$ 6,997,744	\$ 7,263,583	\$ 9,070,327	\$ 8,132,552	\$ (1,276,065)	\$ 6,856,487
Total Expenditures & Net Assets	\$ 14,362,534	\$ 13,726,038	\$ 17,252,113	\$ 17,578,726	\$ 21,027,760	\$ (1,500,043)	\$ 19,527,717
*** USDA returning to prepandemic coding							

SCHOOL DISTRICT 60									
GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22									
Adopted FY 23-24 Budget									
DESCRIPTION	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	2022-2023 Carryover Estimated	BUDGET			
						2023-2024 Grant Awards	Amended 2022-2023 Budget	Increase (Decrease)	Adopted 2023-2024 Budget
Revenues									
Federal Grants	\$ 14,648,808	\$ 25,506,574	\$ 25,048,370	\$ 56,531,102	\$ 22,455,206	\$ 23,810,091	\$ 87,037,367	\$ (40,772,070)	\$ 46,265,297
State Grants	2,549,112	3,956,164	3,590,465	3,050,024	1,159,476	6,025,561	8,919,129	(1,734,092)	7,185,037
Local Grants	218,231	97,350	141,815	175,241	92,574	900,000	978,594	13,980	992,574
Total Revenues	\$ 17,416,151	\$ 29,560,088	\$ 28,780,650	\$ 59,756,366	\$ 23,707,256	\$ 30,735,652	\$ 96,935,090	\$ (42,492,182)	\$ 54,442,908
Expenditures									
Federal Grants									
No Child Left Behind, Title I, Part A: Improving Basic Programs	\$ 5,454,218	\$ 6,260,480	\$ 6,912,509	\$ 6,825,924	\$ 2,023,236	\$ 7,149,185	\$ 8,849,160	\$ 323,261	\$ 9,172,421
Coronavirus Relief Fund	2,748,184	8,201,131	-	-	-	-	-	-	-
Special Education: Grants to States IDEA Part B	3,338,300	3,385,305	3,308,849	3,405,087	-	3,709,095	3,405,087	304,008	3,709,095
Carl Perkins Vocational & Applied Technology Education Act, Title I, Vocational Education	76,181	111,456	114,199	91,635	143,627	200,000	235,843	107,784	343,627
Individuals with Disabilities Education Act, Part B (IDEA): Special Education: Preschool Grants	75,469	80,773	86,754	69,438	23,328	104,034	104,735	22,627	127,362
No Child Left Behind: Title III Part A: English Language Acquisition: Language Enhancement	46,595	91,932	59,647	48,149	32,407	72,603	80,556	24,454	105,010
No Child Left Behind, Title II, Part A: Teacher and Principal Training and Recruiting Fund	936,894	964,541	832,307	799,218	519,563	829,046	1,318,781	29,828	1,348,609
Elementary and Secondary School Emergency Relief Funds III ARP	-	-	923,372	31,551,188	10,520,660	-	42,071,848	(31,551,188)	10,520,660
ARP ESSER II Supplemental	-	-	-	100,834	42,989	-	143,823	(100,834)	42,989
Elementary and Secondary School Emergency Relief II Supplemental Set-Aside ESS	-	-	4,151	99,915	62,621	-	162,536	(99,915)	62,621
Elementary and Secondary School Emergency Relief Funds II CRRSA	-	25,513	7,746,449	9,338,832	2,019,898	-	11,358,730	(9,338,832)	2,019,898
Every Student Succeeds Act (ESSA), Title IV-A: Student Support and Academic Enrichment Grants	519,508	465,068	377,785	310,342	405,032	561,684	715,374	251,342	966,716
Elementary and Secondary School Emergency Relief Funds	-	2,349,185	2,348,392	-	-	-	-	-	-
American Rescue Plan ESSER- EASI	-	-	61,015	475,262	151,514	589,991	626,800	114,705	741,505
Teacher Mentor Program Grant	-	-	-	212,067	238,483	450,550	450,000	239,033	689,033
CDE Learning Cohort	-	-	15,105	29,895	-	-	29,895	(29,895)	-
CNP Farm to School	-	-	11,578	-	-	-	-	-	-
No Child Left Behind, Title I, Part A: Improving Basic Programs Operated by Schools. Turnaround Grant	425,868	370,023	236,505	23,841	-	633,000	23,841	609,159	633,000
Coronavirus Relief Fund At Risk Funding	-	1,679,151	-	-	-	-	-	-	-
Idea Part C Child Find	4,155	266	-	-	-	-	-	-	-
McKinney-Vento Homeless Education Assistance Improvement Act of 2001 Title X NCLB	6,951	-	-	5,773	66,668	72,441	72,441	66,668	139,109
Race to the Top - Early Childhood Readiness Assessment	-	-	-	-	-	-	-	-	-
PSAS Safe School Reopening	-	435,000	-	-	-	-	-	-	-
IDEA Part B American Rescue Plan (ARP)	-	-	226,323	352,382	178,026	-	530,408	(352,382)	178,026
IDEA Preschool American Rescue Plan (ARP)	-	-	-	-	-	-	52,784	(52,784)	-
Response, Innovation, and Student Equity (RISE) Education Fund	-	-	-	488,546	756,454	-	1,245,000	(488,546)	756,454
GEER- Bright Spot Award	-	-	-	141,494	50,000	-	150,000	(100,000)	50,000
ELC CDPHE	-	-	19,088	-	6,728	-	6,728	-	6,728
Emergency Response CDE Nursing Workforce	-	-	59,725	60,276	-	-	60,276	(60,276)	-
Title III	-	268	-	-	-	-	-	-	-
American Rescue Plan ESSER Homeless Children and Youth	-	-	32,556	32,736	-	-	32,556	(32,556)	-
American Rescue Plan ESSER III Homless Children and Youth-II	-	-	27,924	60,710	85,896	-	174,530	(88,634)	85,896
Medicaid - Reimbursement	1,016,485	1,055,578	1,644,137	2,007,557	5,128,078	1,438,462	7,135,635	(569,095)	6,566,540
Other Federal Grants	-	30,905	-	-	-	8,000,000	8,000,000	-	8,000,000
Subtotal Federal Grants	\$ 14,648,808	\$ 25,506,574	\$ 25,048,370	\$ 56,531,102	\$ 22,455,206	\$ 23,810,091	\$ 87,037,367	\$ (40,772,070)	\$ 46,265,297

SCHOOL DISTRICT 60									
GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22									
Adopted FY 23-24 Budget									
DESCRIPTION	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	2022-2023 Carryover Estimated	BUDGET			
						2023-2024 Grant Awards	Amended 2022-2023 Budget	Increase (Decrease)	Adopted 2023-2024 Budget
State Grants									
Early Literacy Grant	\$ 1,811,340	\$ 1,799,349	\$ 2,087,535	\$ 1,249,093	\$ 20,000	\$ -	\$ 1,468,819	\$ (1,448,819)	\$ 20,000
READ Act	8,251	159,350	-	-	-	-	-	-	-
School Turnaround Leaders Development Program	265,810	442,814	278,483	393,510	706,614	215,000	875,124	46,490	921,614
Gifted Education Universal Screening and Qualified Personnel	40,148	42,276	31,522	39,754	-	39,754	39,754	-	39,754
Re-Engagement Grant - CHPA	-	-	-	100,000	-	-	100,000	(100,000)	-
Bullying Prevention Grant	186,028	215,421	199,351	-	-	-	-	-	-
Career Development Incentive Program	-	-	-	-	24,626	-	24,626	-	24,626
Computer Science Education Grant	27,276	24,974	43,128	36,422	-	36,400	36,422	(22)	36,400
ELG Professional Development	-	3,750	117,100	126,997	197,478	-	324,474	(126,996)	197,478
ELG Sustainability	24,036	63,418	-	216,020	49,075	-	-	49,075	49,075
Ninth Grade Success	8,423	83,268	10,672	76,922	35,896	61,558	112,817	(15,363)	97,454
READ Act	176,317	1,094,391	716,857	720,206	52,108	672,849	772,314	(47,357)	724,957
Connecting Colorado Students	-	27,153	58,646	-	-	-	-	-	-
CPW Archery	1,482	-	-	-	-	-	-	-	-
Child Care Relief - DHS	-	-	47,171	-	70,779	-	70,779	(0)	70,779
Outdoor Equity Grant Program CPW	-	-	-	81,144	1,356	-	82,500	(81,144)	1,356
Sole CPW	-	-	-	9,956	1,544	-	11,500	(9,956)	1,544
Other State Grants	-	-	-	-	-	5,000,000	5,000,000	-	5,000,000
Subtotal State Grants	\$ 2,549,112	\$ 3,956,164	\$ 3,590,465	\$ 3,050,024	\$ 1,159,476	\$ 6,025,561	\$ 8,919,129	\$ (1,734,092)	\$ 7,185,037
Other Grants									
Local Grants	\$ 218,231	\$ 97,350	\$ 141,815	\$ 175,241	\$ 92,574	\$ 900,000	\$ 978,594	\$ 13,980	\$ 992,574
Subtotal Other Grants	\$ 218,231	\$ 97,350	\$ 141,815	\$ 175,241	\$ 92,574	\$ 900,000	\$ 978,594	\$ 13,980	\$ 992,574
Total Expenditures	\$ 17,416,151	\$ 29,560,088	\$ 28,780,650	\$ 59,756,366	\$ 23,707,256	\$ 30,735,652	\$ 96,935,090	\$ (42,492,182)	\$ 54,442,908

SCHOOL DISTRICT 60

FUND 23 STUDENT ACTIVITY FUND

Adopted FY 23-24 Budget

Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	BUDGET		
					Amended FY 2022-2023 Budget	Increase (Decrease)	Adopted FY 2023-2024 Budget
Committed Fund Balance - Beginning	\$ 2,084,096	\$ 2,070,767	\$ 1,974,811	\$ 2,143,681	\$ 2,143,681	\$ 332,605	\$ 2,476,286
Revenues							
Interest Revenue	\$ 28,871	\$ 2,394	\$ 3,768	\$ 58,925	\$ 41,352	\$ 17,573	\$ 58,925
Local Revenue	1,491,258	596,427	1,467,407	2,034,881	2,500,000	-	2,500,000
Total Revenues	\$ 1,520,129	\$ 598,821	\$ 1,471,175	\$ 2,093,806	\$ 2,541,352	\$ 17,573	\$ 2,558,925
Total Resources	\$ 3,604,225	\$ 2,669,588	\$ 3,445,986	\$ 4,237,487	\$ 4,685,033	\$ 350,178	\$ 5,035,211
Expenditures							
Salary	\$ -	\$ -	\$ 3,727	\$ 7,512	\$ 10,000	\$ 5,000	\$ 15,000
Benefits	-	-	889	1,709	2,285	1,143	3,428
Purchased Services	248,371	32,856	285,123	358,963	300,000	65,000	365,000
Supplies	1,118,544	597,902	986,212	1,243,662	3,683,029	275,267	3,958,296
Equipment	59,772	5,394	7,177	124,345	150,000	-	150,000
Other (Printing/Dues & Fees)	106,770	58,625	19,177	25,010	130,000	-	130,000
Total Expenditures	\$ 1,533,458	\$ 694,777	\$ 1,302,305	\$ 1,761,201	\$ 4,275,314	\$ 346,410	\$ 4,621,724
Committed Fund Balance - Ending	\$ 2,070,767	\$ 1,974,811	\$ 2,143,681	\$ 2,476,286	\$ 409,719	\$ 3,768	\$ 413,487
Total Expenditures and Net Assets	\$ 3,604,225	\$ 2,669,588	\$ 3,445,986	\$ 4,237,487	\$ 4,685,033	350,178	\$ 5,035,211

SCHOOL DISTRICT 60							
EDUCATION FOUNDATION FUND 27							
Adopted FY 23-24 Budget							
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	BUDGET		
					Amended FY 2022-2023 Budget	Increase (Decrease)	Adopted FY 2023-2024 Budget
Committed Fund Balance Beginning	\$ 156,243	\$ 192,837	\$ 230,579	\$ 229,453	\$ 229,453	\$ (17,074)	\$ 212,379
Revenues							
Earnings on Investments	\$ 2,424	\$ 220	\$ 368	\$ 5,773	\$ 4,000	\$ 4,000	\$ 8,000
Grant Revenue	25,000	15,263	11,732	8,799	37,800	(7,800)	30,000
Other Local Revenue	53,552	73,372	63,907	69,421	120,000	-	120,000
Total Revenues	\$ 80,976	\$ 88,855	\$ 76,007	\$ 83,993	\$ 161,800	\$ (3,800)	\$ 158,000
Total Resources	\$ 237,219	\$ 281,692	\$ 306,586	\$ 313,446	\$ 391,253	\$ (20,874)	\$ 370,379
Expenditures							
Instructional	\$ 36,326	\$ 39,892	\$ 26,883	\$ 35,763	\$ 200,000	\$ 25,000	\$ 225,000
Extra Curricular	-	-	36,996	26,000	62,000	14,944	76,944
Student Support	-	8,282	-	30,284	84,181	(53,181)	31,000
Administration/Community Support	6,424	340	10,306	6,320	10,000	-	10,000
Business Services	1,633	2,599	2,948	2,700	5,000	-	5,000
Total Expenditures	\$ 44,383	\$ 51,113	\$ 77,133	\$ 101,067	\$ 361,181	\$ (13,237)	\$ 347,944
Committed Fund Balances Ending	\$ 192,837	\$ 230,579	\$ 229,453	\$ 212,379	\$ 30,072	\$ (7,637)	\$ 22,435
Total Expenditures & Net Assets	\$ 237,219	\$ 281,692	\$ 306,586	\$ 313,446	\$ 391,253	\$ (20,874)	\$ 370,379

SCHOOL DISTRICT 60							
BOND REDEMPTION FUND 31							
Adopted FY 23-24 Budget							
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	BUDGET		
					Amended FY 2022-2023 Budget	Increase (Decrease)	Adopted FY 2023-2024 Budget
Restricted Fund Balance-Beginning	\$ 9,236,187	\$ 16,994,557	\$ 17,642,323	\$ 19,142,706	\$ 19,017,271	\$ 238,795	\$ 19,256,066
Revenues & Other Sources							
Interest Income	\$ 143,038	\$ 20,975	\$ 36,196	\$ 400,000	\$ 175,000	\$ 225,000	400,000
State Parks	-	84	159	-	-	-	-
Property Taxes	19,138,602	19,974,221	19,462,543	17,698,889	17,698,889	-	17,698,889
Total Revenues	\$ 19,281,640	\$ 19,995,280	\$ 19,498,898	\$ 18,098,889	\$ 17,873,889	\$ 225,000	18,098,889
Total Resources	\$ 28,517,827	\$ 36,989,837	\$ 37,141,221	\$ 37,241,595	\$ 36,891,160	\$ 463,795	\$ 37,354,955
Expenditures & Other Uses							
Interest Long-Term Debt	\$ 1,259,375	\$ 924,075	\$ 564,825	\$ 190,350	\$ 190,350	\$ (190,350)	\$ -
Principal Long-term Debt	6,680,000	7,005,000	7,365,000	7,730,000	7,730,000	(7,730,000)	-
Banking Fees	900	5,900	3,900	6,000	6,000	-	6,000
Interest Long-Term Debt 2020 Bond	3,582,996	9,438,025	9,391,650	9,391,650	9,391,650	(201,875)	9,189,775
Principal Long-term Debt 2020 Bond	-	1,855,000	-	-	-	8,075,000	8,075,000
Interest Long-Term Debt 2020 Bond for BEST	-	119,514	245,115	235,000	235,000	(10,290)	224,710
Principal Long-term Debt 2020 Bond for BEST	-	-	428,025	432,529	432,529	10,169	442,698
Banking Fees 2020 Bond	-	-	-	-	-	-	-
Total Expenditures	\$ 11,523,271	\$ 19,347,514	\$ 17,998,515	\$ 17,985,529	\$ 17,985,529	\$ (47,346)	\$ 17,938,183
Increase (Decrease) to Fund Balance	\$ 7,758,369	\$ 647,766	\$ 1,500,383	\$ 113,360	\$ (111,640)	\$ 272,346	\$ 160,706
Restricted Fund Balance-Ending	\$ 16,994,557	\$ 17,642,323	\$ 19,142,706	\$ 19,256,066	\$ 18,905,631	\$ 511,141	\$ 19,416,772
Total Expenditures & Fund Balance	\$ 28,517,827	\$ 36,989,837	\$ 37,141,221	\$ 37,241,595	\$ 36,891,160	\$ 463,795	\$ 37,354,955

SCHOOL DISTRICT 60

General Obligation Refunding Bonds, Series 2009

General Obligation Bonds, Series 2020

Colorado BEST Match GO Bonds 2020

Adopted FY 23-24 Budget

Date	Series 2009 Principal	Series 2009 Interest	Series 2020 Principal for BEST	Series 2020 Interest for BEST	Series 2020 Principal	Series 2020 Interest	Aggregate Debt Service	Fiscal Year Debt Service
12/1/2022	-	-	432,529	120,043	-	-	552,572	
12/15/2022	7,730,000	190,350	-	-	-	4,695,825	12,616,175	
6/1/2023	-	-	-	114,957	-	-	114,957	
6/15/2023	-	-	-	-	-	4,695,825	4,695,825	17,979,529 FY 22-23
12/1/2023			442,698	114,957	-	-	557,655	
12/15/2023			-	-	8,075,000	4,695,825	12,770,825	
6/1/2024			-	109,753	-	-	109,753	
6/15/2024			-	-	-	4,493,950	4,493,950	17,932,184 FY 23-24
12/1/2024			453,106	109,753	-	-	562,859	
12/15/2024			-	-	8,475,000	4,996,950	13,471,950	
6/1/2025			-	104,427	-	-	104,427	
6/15/2025			-	-	-	4,282,075	4,282,075	18,421,311 FY 24-25
12/1/2025			463,758	104,427	-	-	568,185	
12/15/2025			-	-	8,900,000	4,282,950	13,182,950	
6/1/2026			-	98,976	-	-	98,976	
6/15/2026			-	-	-	4,059,575	4,059,575	17,909,686 FY 25-26
12/1/2026			474,661	98,976	-	-	573,637	
12/15/2026			-	-	9,345,000	4,058,575	13,403,575	
6/1/2027			-	93,396	-	-	93,396	
6/15/2027			-	-	-	3,825,950	3,825,950	17,896,558 FY 26-27
12/1/2027			485,820	93,396	-	-	579,216	
12/15/2027			-	-	9,810,000	3,825,950	13,635,950	
6/1/2028			-	87,685	-	-	87,685	
6/15/2028			-	-	-	3,580,700	3,580,700	17,883,552 FY 27-28
12/1/2028			497,242	87,685	-	-	584,927	
12/15/2028			-	-	10,300,000	3,580,700	13,880,700	
6/1/2029			-	81,840	-	-	81,840	
6/15/2029			-	-	-	3,323,200	3,323,200	17,870,668 FY 28-29
12/15/2039					<u>\$ 150,850,000</u>	<u>\$ 37,418,675</u>	<u>\$ 188,268,675</u>	
12/1/2040	PAID IN FULL		<u>\$ 6,962,161</u>	<u>\$ 1,027,348</u>				

SCHOOL DISTRICT 60							
BUILDING FUND BOND 2020 FUND 41 BY LOCATION							
Adopted FY 23-24 Budget							
Description					BUDGET		
	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	Amended 2022-2023 Budget	Increase (Decrease)	Adopted 2023-2024 Budget
Beginning Fund Balance							
Committed Fund Balance	\$ -	\$ 208,731,508	\$ 212,036,263	\$ 22,027,809	\$ 22,027,809	\$ (22,027,809)	\$ -
Committed Fund Balance - Carryover Projects	-	44,733,077	-	\$ 25,496,923	25,496,923	(18,984,600)	6,512,323
Committed Fund Balance - Construction In Progress	-	1,921,858	25,663,892	\$ 92,467,244	92,467,244	(26,212,932)	66,254,312
Beginning Fund Balance	\$ -	\$ 255,386,443	\$ 237,700,155	\$ 139,991,976	\$ 139,991,976	\$ (67,225,341)	\$ 72,766,635
Revenues							
Investment Income	\$ 497,141	\$ 2,855,837	\$ 1,984,191	\$ 2,449,778	\$ 1,800,000	\$ (225,894)	\$ 1,574,106
Dividends	73,054	3,750	85,172	76,000	136,000	-	136,000
Bond Principal	207,610,000	-	-	-	-	-	-
Bond Premium/Discount	46,654,936	-	-	-	-	-	-
Realized Gain (Loss) on Investments	71,430	278,111	-	-	-	-	-
Unrealized Gains (Loss) on Investments	3,666,641	(2,090,122)	(1,715,346)	(190,057)	(190,057)	169,401	(20,656)
Other	-	-	-	-	-	-	-
BEST Grant(s)	-	10,640,000	-	-	-	-	-
Total Revenues	\$ 258,573,202	\$ 11,687,576	\$ 354,018	\$ 2,335,721	\$ 1,745,943	\$ (56,493)	\$ 1,689,450
Total Resources	\$ 258,573,202	\$ 267,074,019	\$ 238,054,173	\$ 142,327,697	\$ 141,737,919	\$ (67,281,833)	\$ 74,456,085
Expenditures							
Baca Elementary	\$ -	\$ 14,955	\$ 11,224	\$ (0)	\$ 1,579	\$ (1,579)	\$ -
Belmont Elementary	2,896	63,948	15,481	639,852	2,195,226	(770,596)	1,424,630
Bessemer Elementary	-	14,955	11,224	(0)	1,579	(1,579)	-
Beulah Heights Elementary	2,172	80,307	478,069	136,807	140,106	(140,106)	-
Bradford Elementary	-	14,955	11,224	(0)	23,821	(23,821)	-
Columbian Elementary	-	14,955	11,224	-	1,579	(1,579)	-
Fountain IMS	-	14,955	41,387	-	3,167	(3,167)	-
Franklin Elementary	2,172	149,546	1,855,851	2,119,006	6,391,150	(5,466,998)	924,152
Franklin Demo	-	-	-	142,755	-	78,823	78,823
Franklin Site Improvements	-	-	-	1,324,074	-	429,501	429,501
Goodnight K-8	-	14,955	11,224	-	1,579	(1,579)	-
Haaff Elementary	-	14,955	11,224	-	1,579	(1,579)	-
Highland Park Elementary	40,112	756,850	693,476	151,813	254,744	(158,092)	96,652
Heritage Elementary	-	14,955	11,224	-	1,579	(1,579)	-
Irving Elementary	-	14,955	194,453	1,578	11,223	(11,223)	-
Minnequa Elementary	23,157	502,200	14,839	31,831	34,989	(34,989)	-
Morton Elementary	-	14,955	64,004	-	4,357	(4,357)	-
Park View Elementary	-	14,955	84,264	1,578	5,423	(5,423)	-
South Park Elementary	2,896	200,448	70,384	178,482	735,785	(278,061)	457,724
Sunset Park Elementary	2,896	137,548	1,873,351	3,363,455	6,554,693	(5,941,066)	613,627
Sunset Park Demo	-	-	-	72,521	-	137,277	137,277
Sunset Park Site Improvements	-	-	-	324,249	-	439,288	439,288
Corwin International Magnet School	-	14,955	11,224	-	1,579	(1,579)	-
Heaton Middle School	5,792	313,614	43,288	237,230	238,809	(238,809)	-
Pueblo Academy of Arts	6,516	4,160,744	5,216,569	948,374	1,730,213	(677,189)	1,053,024
Risley Middle School	-	14,955	11,224	237,230	1,579	(1,579)	-
Roncalli Middle School	-	14,955	11,224	-	48,821	-	48,821
Centennial High School	726,037	6,633,227	36,999,331	13,323,905	31,295,096	(29,819,646)	1,475,450
Centennial High School Site Improvements	-	-	-	4,528,478	4,400,000	(1,108,475)	3,291,525
Centennial Demo	-	-	-	-	2,000,000	(105,355)	1,894,645
Central High School	24,254	970,295	4,714,162	783,882	5,327,642	(3,080,101)	2,247,541
East High School	707,112	7,181,265	35,721,891	13,344,666	33,735,965	(31,549,909)	2,186,056
Easy High School Site Improvements	-	-	-	6,141,239	6,000,000	(2,474,729)	3,525,271
East High Demo	-	-	-	24,843	2,000,000	(91,655)	1,908,345
South High School	16,290	5,489,480	3,685,605	390,514	374,147	(347,163)	26,984
Freed Nettie S	-	360,569	4,886,105	18,974,417	34,884,896	(28,989,360)	5,895,536
Freed Nettie S Site Improvements	-	-	-	1,608,340	2,400,000	478,230	2,878,230
Paragon	-	14,955	11,224	-	1,579	(1,579)	-
Administration	-	14,955	68,976	776	1,579	(1,579)	-
Paying Agent Fee	7,000	4,500	-	9,000	4,500	4,500	9,000
Advisory Services	61,454	146,854	114,505	30,500	160,500	(140,500)	20,000
Bond Issuance Cost	1,072,023	-	-	-	-	-	-
Advertising	-	-	264	-	5,000	-	5,000
Contingency	-	-	-	-	-	43,131,893	43,131,893
Salary Const Manager	26,668	80,001	81,997	84,086	86,000	(79,000)	7,000
PERA Medicare	5,835	17,905	18,359	19,256	19,660	(18,060)	1,600
Benefits	372	1,117	1,132	1,165	6,240	(6,143)	97

SCHOOL DISTRICT 60							
BUILDING FUND BOND 2020 FUND 41 BY LOCATION							
Adopted FY 23-24 Budget							
Description					BUDGET		
	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	Amended 2022-2023 Budget	Increase (Decrease)	Adopted 2023-2024 Budget
Purchased Services	-	-	-	-	2,500	-	2,500
Purchased Services Mileage/Travel	-	-	-	-	1,000	-	1,000
Supplies	75	4,822	1,726	649	1,981	-	1,981
Motor Fuel	157	791	1,946	1,744	2,000	-	2,000
Electronic Media	3,780	1,598	315	1,690	1,690	-	1,690
Equipment	-	825	-	-	900	-	900
Printing	-	-	-	-	810	-	810
Facilities	-	14,955	11,224	-	1,535	-	1,535
Pass Thru CHPA	-	432,214	355,630	-	212,156	-	212,156
Pass Thru PSAS FH	-	-	618,926	381,074	381,074	(381,074)	-
Heroes	447,092	1,414,001	-	-	-	-	-
Carlile (closed 2021 move to loc 979)	-	14,955	11,224	-	23,821	-	23,821
Total Expenditures	\$ 3,186,758	\$ 29,373,865	\$ 98,062,197	\$ 69,561,061	\$ 141,717,430	\$ (67,261,345)	\$ 74,456,085
Fund Balance Designations							
Committed Fund Balance	\$ 208,731,508	\$ 212,036,262	\$ 22,027,809	\$ -	\$ -	\$ (1)	\$ -
Committed Fund Balance - Carryover Projects*	44,733,077	-	25,496,923	6,512,323	-	-	-
Committed Fund Balance - CIP	1,921,858	25,663,892	92,467,244	66,254,312	20,488	(20,488)	-
Subtotal	\$ 255,386,443	\$ 237,700,154	\$ 139,991,976	\$ 72,766,635	\$ 20,488	\$ (20,489)	-
Total Expenditures and Fund Balance	\$ 258,573,201	\$ 267,074,019	\$ 238,054,173	\$ 142,327,696	\$ 141,737,918	\$ (67,281,834)	\$ 74,456,085

SCHOOL DISTRICT 60							
CAPITAL PROJECTS FUND 43							
Adopted FY 23-24 Budget							
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	BUDGET		
					Amended 2022-2023 Budget	Increase (Decrease)	Adopted FY 2023-2024 Budget
Beginning Fund Balance							
Assigned Fund Balance	\$ 2,415,763	\$ 7,139,672	\$ 13,589,269	\$ 14,028,954	\$ 14,028,954	\$ 7,420,651	\$ 21,449,605
Assigned Carryover Projects-Facilities	2,754,418	1,203,652	1,957,916	4,097,950	4,097,950	(1,230,952)	2,866,998
Assigned Construction In Progress	-	-	-	973,535	973,535	1,449,436	2,422,972
Assigned Emergency Reserve	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000
Assigned - New School K-8	-	-	-	2,000,000	2,000,000	-	2,000,000
Non-spendable - Prepaid expenditures	-	-	-	-	-	-	-
Beginning Fund Balance	\$ 7,170,181	\$ 10,343,324	\$ 17,547,185	\$ 23,100,440	\$ 23,100,439	\$ 7,639,136	\$ 30,739,575
Revenues							
Specific Ownership Taxes	\$ 1,211,105	\$ 1,852,104	\$ 1,917,355	\$ 1,611,150	\$ 1,900,000	\$ -	\$ 1,900,000
Investment Income	110,979	11,305	26,341	461,039	310,000	190,000	500,000
Sale of Fixed Assets	22,760	24,384	113,124	13,662	15,000	-	15,000
Sale of Land/ Building	-	-	-	422,621	500,000	(500,000)	-
Sponsorships - Dutch Clark Stadium Scoreboard	12,000	12,000	-	-	12,000	-	12,000
BEST Grant Matching Revenue	-	475,640	-	-	750,000	-	750,000
BEST Grant HVAC Heritage	-	-	-	2,502,567	6,064,285	(2,502,567)	3,561,718
BEST Grant HVAC Risley	-	-	-	1,043,901	1,946,610	(1,043,901)	902,709
HB19-1055 Kindergarten FFE	380,522	162,636	17,506	2,849	2,849	(2,849)	-
Grants - Other	-	-	-	-	-	-	-
ESPC Revenue	-	-	8,320	-	-	-	-
COGO Grant Bessemer	110,000	-	-	-	-	-	-
BEST Grant Flow thru CHPA	-	-	-	6,563,245	9,000,000	15,744,078	24,744,078
Per Pupil Allocation from General Fund	6,800,000	6,800,000	9,800,000	9,800,000	9,800,000	-	9,800,000
Per Pupil Overhead from Preschool Fund	145,500	145,500	145,500	145,500	145,500	(145,500)	-
Total Revenues	\$ 8,792,866	\$ 9,483,569	\$ 12,028,145	\$ 22,566,534	\$ 30,446,244	\$ 11,739,261	\$ 42,185,505
Total Resources	\$ 15,963,047	\$ 19,826,893	\$ 29,575,330	\$ 45,666,974	\$ 53,546,683	\$ 19,378,397	\$ 72,925,080
Expenditures							
Facility Improvements & Repairs							
Baca	\$ 21,150	\$ -	\$ 3,240	\$ 25	\$ 42,380	\$ 89,975	\$ 132,355
Belmont	17,081	-	59,390	50,840	112,070	(63,003)	49,067
Bessemer Academy	-	-	42,573	49,300	21,000	14,000	35,000
Beulah Heights	-	-	59,262	112,455	202,953	(37,945)	165,008
Bradford	-	-	27,075	400,381	265,000	(165,000)	100,000
Columbian	-	8,298	112,260	49,027	77,420	(77,420)	-
Fountain International Magnet School (FIMS)	425,038	414,464	83,487	2,320	3,500	496,500	500,000
Franklin	35,640	-	16,950	40,877	41,611	(41,472)	139
Goodnight	6,659	39,510	139,060	680,242	789,000	(359,498)	429,502
Haaff	33,564	-	69,648	-	12,070	(12,070)	-
Highland Park	-	-	-	24,440	-	-	-
Heritage Repairs	-	5,000	26,008	70,966	31,009	111,531	142,540
Irving	-	-	-	-	125,000	(17,000)	108,000
Minnequa	-	-	5,573	-	156,400	102,000	258,400
Morton	-	-	126,366	95,984	125,000	(117,621)	7,379
Parkview	-	-	378,607	53,100	55,230	(55,230)	-

SCHOOL DISTRICT 60							
CAPITAL PROJECTS FUND 43							
Adopted FY 23-24 Budget							
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	BUDGET		
					Amended 2022-2023 Budget	Increase (Decrease)	Adopted FY 2023-2024 Budget
South Park	-	-	15,980	34,940	150,000	464,474	614,474
Sunset Park	35,640	-	-	9,761	38,489	591,487	629,976
Corwin International Magnet School	-	-	5,100	122,670	95,218	92,425	187,643
Heaton	43,398	30,626	39,673	220,309	198,317	(182,471)	15,846
Pueblo Academy of Arts	-	-	75,740	321,869	321,928	(186,469)	135,459
Risley Middle School	-	147,230	21,394	31,685	34,018	26,436	60,454
Roncalli STEM Academy	-	-	-	-	-	27,354	27,354
Nettie S Freed	-	-	-	1,850	2,285	(2,285)	-
Paragon	-	-	34,850	-	5,000	18,916	23,916
Centennial	437,155	47,278	39,854	-	-	600,000	600,000
Central	69,120	119,268	8,944	376,128	210,934	(188,542)	22,392
East	833,364	13,497	-	-	-	600,000	600,000
South	1,547,066	64,685	207,109	161,719	16,250	(16,250)	-
New School Buildings	-	-	-	-	3,000,000	(3,000,000)	-
Admin Building Repair & Maint	49,365	31,040	23,639	65,800	65,800	(65,800)	-
Athletics Department	-	-	-	-	-	-	-
Data Center Server Room A/C	-	-	171,100	-	-	-	-
Safety, Security, Fire Alarm Purchased Services	42,276	44,186	58,481	59,138	80,000	12,000	92,000
District Architectural Consultant Services	-	32,520	32,520	-	-	35,000	35,000
District Wide Repairs & Maint	-	-	-	47,420	1,000,000	1,200,000	2,200,000
District Advertising Costs	-	-	-	-	-	-	-
District Desk replacement	-	-	-	-	190,345	59,655	250,000
District Wide supplies	9,894	15,409	139,120	-	-	600,000	600,000
Facility Inspections	-	-	19,122	-	87,000	(87,000)	-
Facility Repairs-Other	123,810	104,671	63,450	57,465	1,000,000	(200,000)	800,000
Facility Supplies	-	-	-	13,843	-	-	-
Dutch Clark Stadium	-	-	47,708	210,750	162,050	764,059	926,109
Closed location	61,120	-	32,497	-	-	-	-
Subtotal Facility Improvements and Repairs	\$ 3,791,339	\$ 1,117,682	\$ 2,185,779	\$ 3,365,302	\$ 8,717,280	\$ 1,030,732	\$ 9,748,012
Vehicles and Equipment							
Facility Capital Machinery & Equipment	\$ -	\$ -	\$ 35,116	\$ 30,096	\$ 25,000	\$ (5,000)	\$ 20,000
Facility Custodial Non Capital Equipment	29,750	-	-	17,347	87,000	163,000	250,000
Facility Grounds Non Capital Equipment	-	-	-	-	75,000	(68,000)	7,000
Facility Operations Non Capital Equipment	-	-	4,944	-	50,000	(9,000)	41,000
Facility Operations Vehicles	113,902	161,348	400,534	346,256	360,000	(60,000)	300,000
Warehouse Vehicles	-	-	40,000	-	-	117,816	117,816
Subtotal Vehicles and Equipment	\$ 143,652	\$ 161,348	\$ 480,594	\$ 393,699	\$ 597,000	\$ 138,816	\$ 735,816
Grant Funded Projects							
Grants - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bessemer Academy GOCO	110,000	-	-	-	-	-	-
BEST Grant HVAC Heritage	-	-	723,795	2,664,785	7,850,724	(4,227,729)	3,622,995
BEST Grant HVAC Risley	-	-	110,044	1,359,446	2,529,873	(2,219,473)	310,400
BEST Grant Flow thru CHPA	-	-	-	5,391,879	9,000,000	15,744,078	24,744,078
CHPA - HB19-1055	28,965	2,342	-	-	-	-	-
PSAS Jones - HB19-1055	20,963	2,057	-	-	-	-	-
PSAS Fulton - HB19-1055	10,932	(1,264)	-	-	-	-	-
HB 19-1055 Kindergarten	319,662	159,501	17,506	2,849	2,849	(2,849)	-
Subtotal Grant Funded Projects	\$ 490,521	\$ 162,636	\$ 851,345	\$ 9,418,958	\$ 19,383,446	\$ 9,294,027	\$ 28,677,473

SCHOOL DISTRICT 60							
CAPITAL PROJECTS FUND 43							
Adopted FY 23-24 Budget							
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	BUDGET		
					Amended 2022-2023 Budget	Increase (Decrease)	Adopted FY 2023-2024 Budget
Information Systems							
Technology Contracted Repair & Maint	\$ -	\$ 87,292	\$ 72,335	\$ -	\$ 100,000	\$ 300,000	\$ 400,000
Technology Purchased Svc Technical	-	-	-	79,800	15,854	-	100,000
Technology Electronic Media	-	-	131,466	-	40,000	-	40,000
Technology Vehicles	-	-	95,160	-	100,000	-	100,000
Technology District Wide Capital Equipment	-	44,358	544,489	211,596	600,000	-	600,000
Technology District Wide Non Capital Equipment	1,142,189	706,392	1,363,720	1,397,091	3,000,000	-	3,000,000
Technology Other Capital Equipment	52,020	-	750,002	60,953	990,000	10,000	1,000,000
Subtotal Information Systems	\$ 1,194,209	\$ 838,042	\$ 2,957,173	\$ 1,749,440	4,845,854	10,000	5,240,000
Total Expenditures	\$ 5,619,722	\$ 2,279,708	\$ 6,474,891	\$ 14,927,399	\$ 33,543,580	\$ 10,473,576	\$ 44,401,301
Fund Balance Designations							
Assigned Fund Balance	7,139,672	\$ 13,589,269	\$ 14,028,954	\$ 21,449,605	\$ 16,003,103	\$ 10,904,821	\$ 26,523,779
Assigned Carryover Projects	1,203,652	1,957,916	4,097,950	2,866,998	-	-	-
Assigned Construction In Progress	-	-	973,535	2,422,972	-	-	-
Assigned Emergency Reserve per BOE policy	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000
Assigned for New School Expenditures	-	-	2,000,000	2,000,000	2,000,000	(2,000,000)	-
Non-spendable - Prepaid expenditures	-	-	-	-	-	-	-
Subtotal	10,343,324	17,547,185	23,100,440	30,739,575	20,003,103	8,904,821	28,523,779
Total Expenditures and Fund Balance	\$ 15,963,047	\$ 19,826,893	\$ 29,575,330	\$ 45,666,974	\$ 53,546,683	\$ 19,378,397	\$ 72,925,080

SCHOOL DISTRICT 60							
RISK MANAGEMENT INTERNAL SERVICE FUND 64							
Adopted FY 23-24 Budget							
DESCRIPTION	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	2022-2023 Estimated	BUDGET		
					Amended 2022-2023 Budget	Increase (Decrease)	Adopted FY 2023-2024 Budget
Unrestricted Net Assets Beginning	\$ 2,610,225	\$ 2,720,901	\$ 3,051,000	\$ 3,311,556	\$ 3,311,556	\$ (191,833)	\$ 3,119,723
Revenues							
Interest Revenue	\$ 77	\$ 7	\$ 11	\$ 167	\$ 50	\$ 150	\$ 200
Worker's Compensation	1,000,000	1,000,000	900,000	700,000	700,000	-	700,000
Dental Insurance	698,195	705,290	691,276	650,000	728,000	-	728,000
Misc. Income	-	51,936	372	-	-	-	-
Transfer from (to) General Fund	-	-	-	-	-	-	-
Total Revenues	\$ 1,698,272	\$ 1,757,233	\$ 1,591,659	\$ 1,350,167	\$ 1,428,050	\$ 150	\$ 1,428,200
Total Resources	\$ 4,308,496	\$ 4,478,133	\$ 4,642,659	\$ 4,661,723	\$ 4,739,606	\$ (191,683)	\$ 4,547,923
Workers' Compensation, Paid	\$ 833,435	\$ 666,637	\$ 592,313	\$ 750,000	\$ 900,000	\$ -	\$ 900,000
Workers' Compensation, Stop Loss Insurance	21,000	21,000	21,000	21,000	21,000	-	21,000
Workers' Compensation, Claims Services	78,540	80,445	56,244	75,000	90,000	-	90,000
Workers' Compensation, Consultant	33,600	33,600	33,600	36,000	35,000	-	35,000
Subtotal Worker's Compensation	\$ 966,575	\$ 801,682	\$ 703,157	\$ 882,000	\$ 1,046,000	\$ -	\$ 1,046,000
Dental Insurance, Claims	\$ 533,377	\$ 565,708	\$ 579,326	\$ 600,000	\$ 650,000	\$ -	\$ 650,000
Dental Insurance, Other Purch Svcs	-	-	-	-	-	-	-
Dental Insurance, Delta Dental	60,144	59,743	48,619	60,000	70,000	-	70,000
Subtotal Dental Insurance	\$ 593,520	\$ 625,451	\$ 627,946	\$ 660,000	\$ 720,000	\$ -	\$ 720,000
Medical Insurance, Claims, Fees & Premiums	-	-	-	-	-	-	-
Health Insurance Consultant	27,500	-	-	-	-	-	-
Subtotal Medical Insurance	\$ 27,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,587,595	\$ 1,427,133	\$ 1,331,103	\$ 1,542,000	\$ 1,766,000	\$ -	\$ 1,766,000
Unrestricted Net Assets Ending	\$ 2,720,901	\$ 3,051,000	\$ 3,311,556	\$ 3,119,723	\$ 2,973,606	\$ (191,683)	\$ 2,781,923
Total Expenditures and Net Assets	\$ 4,308,496	\$ 4,478,133	\$ 4,642,659	\$ 4,661,723	\$ 4,739,606	\$ (191,683)	\$ 4,547,923

PUEBLO CITY SCHOOLS								
SCHOOL DISCRETIONARY BUDGET ALLOCATION								
Adopted Budget FY 2023-2024								
		Students		Teacher FTEs *			Allocation	
		Budget FY 23-24	Budget FY 23-24	Per Teacher	Per Student	Total		
HIGH SCHOOLS:								
320	CENTENNIAL	841.0	39.90	\$22,743	\$50,460	\$73,203		
330	CENTRAL	1,051.0	38.80	\$22,116	\$63,060	\$85,176		
340	EAST	1,019.0	45.00	\$25,650	\$61,140	\$86,790		
350	SOUTH	992.0	42.60	\$24,282	\$59,520	\$83,802		
463	D60 ONLINE (Moving from Fund 22 will include prior year accrual)	119.0	5.00	\$2,850	\$7,140	\$9,990		
465	DUTCH CLARK ONLINE **	120.0	4.00	\$2,280	\$7,200	\$9,480		
504	MEDICAID SPED NO STUDENTS IN COUNT	-	-	\$0	\$0	\$100		
520	DETENTION CENTER	22.0	3.00	\$1,710	\$1,320	\$3,030		
546	PARAGON **	239.0	9.00	\$5,130	\$14,340	\$19,470		
	** SPLIT 1/3 TO 465 AND 2/3 546 FOR BUDGET							
MIDDLE SCHOOLS:								
230	HEATON	688.0	33.00	\$18,810	\$41,280	\$60,090		
250	PUEBLO ACADEMY OF ARTS	521.0	27.00	\$15,390	\$31,260	\$46,650		
260	RISLEY	370.0	20.25	\$11,543	\$22,200	\$33,743		
270	RONCALLI	270.0	21.00	\$11,970	\$16,200	\$28,170		
4-8 SCHOOLS:								
210	CORWIN IMS	547.0	31.25	\$17,813	\$32,820	\$50,633		
K-8 SCHOOLS:								
525	NETTIE S FREED (FY 23-24 THRU DECEMBER 2023 WILL BE COVERED BY DISTRICT)	342.0	21.00	\$11,970	\$20,520	\$32,490		
144	GOODNIGHT	531.0	29.00	\$16,530	\$31,860	\$48,390		
ELEMENTARY SCHOOLS (excludes preschool):								
131	BACA	210.0	14.00	\$7,980	\$12,600	\$20,580		
132	BELMONT	383.0	25.00	\$14,250	\$22,980	\$37,230		
133	BESSEMER ACADEMY	208.0	14.50	\$8,265	\$12,480	\$20,745		
134	BEULAH HEIGHTS	271.0	17.00	\$9,690	\$16,260	\$25,950		
135	BRADFORD	220.0	15.00	\$8,550	\$13,200	\$21,750		
138	COLUMBIAN	328.0	21.00	\$11,970	\$19,680	\$31,650		
141	FOUNTAIN	279.0	18.50	\$10,545	\$16,740	\$27,285		
142	FRANKLIN	315.0	19.00	\$10,830	\$18,900	\$29,730		
145	HAAFF	249.0	17.00	\$9,690	\$14,940	\$24,630		
148	HERITAGE	247.0	16.00	\$9,120	\$14,820	\$23,940		
147	HIGHLAND PARK	281.0	18.50	\$10,545	\$16,860	\$27,405		
150	IRVING	331.0	21.00	\$11,970	\$19,860	\$31,830		
154	MINNEQUA	256.0	18.00	\$10,260	\$15,360	\$25,620		
155	MORTON	373.0	23.00	\$13,110	\$22,380	\$35,490		
156	PARK VIEW	290.0	18.00	\$10,260	\$17,400	\$27,660		
158	SOUTH PARK	265.0	17.00	\$9,690	\$15,900	\$25,590		
161	SUNSET PARK	377.0	23.00	\$13,110	\$22,620	\$35,730		
	TOTAL	12,555.0	685.30	\$390,621	\$753,300	\$1,144,021		
<p>Discretionary Budget used for any of the following categories:</p> <ul style="list-style-type: none"> Instructional Materials Professional Development Books, Periodicals <p>Per Teacher*</p> <p><i>*Per Teacher includes all regular education, vocational education, SPED & ELPA teachers in the general fund (Does not include any other grant funded teachers).</i></p>								