



Adopted



JULY 1, 2022
through
JUNE 30, 2023

315 West 11th St, Pueblo, CO 81003

Board of Education

Dear Members of the Board of Education:

I am pleased to submit to you the proposed budget for fiscal year 2022-23, which has been developed in conformity with Colorado laws and regulations. We used the Board of Education's and Superintendent's direction in the preparation of this adopted budget.

The use of COVID 19 funding in prior years has allowed the District to make strategic investments in programs that should allow the District to be more competitive in the future.

This budget includes, but is not limited to, the following based upon the District's Strategic Plan:

Student Success:

- Adopt and revise new curriculum materials
- Obtain and maintain new formative and summative District assessments in literacy and K-12 math
- Continue to expand Career and Technical Education (CTE) and concurrent enrollment
- Provide professional development to all teachers
- Social and Emotional Learning curriculum and Professional development
- Maintain one-to one technology for students

Community Engagement

- Continue to support and expand a coherent communications systems and strategy
- Continue to improve and maintain the District's new website
- Continue to support and improve the two-way communications with families

Quality Staff

- Support the district's ability to recruit and retain highly qualified staff within an environment of declining enrollment and budget constraints
- Funding for salary improvements based upon current agreements
- Improving and supporting the technology "refresh" process at the building level

Budget and Sustainable Funding

- Continue to improve the budget process
- Continue to Improve the process by which the budget is prepared with the stakeholder inputs (Principals, District Leaders, and other staff)
- Submit a balanced budget to the Board that allows for and ensures full implementation of the District Strategic plan



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

Pueblo School District 60
Adopted Budget
Fiscal Year 2022-2023

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**PUEBLO SCHOOL DISTRICT NO. 60
 APPROPRIATIONS RESOLUTION – PROPOSED BUDGET
 FISCAL YEAR 2022-23**

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 28, 2022 to each fund as specified in the budget for the ensuing fiscal year beginning July 1, 2022 and ending June 30, 2023.

Government Funds

General Fund	\$153,789,944
Athletic Fund-sub fund	3,047,983
Insurance Fund-sub fund	3,244,545
Preschool Fund-sub fund	7,715,306
Sub-total General funds	\$167,797,778

Nutrition Services Fund	\$ 15,594,176
Designated Purpose Grants Fund	92,181,270
Student Activity Fund	4,597,050
Education Foundation Fund	379,584

Bond Redemption Fund	\$38,187,271
Building Fund Bond 2020	170,346,826
Capital Projects Fund	71,795,296

Proprietary Funds

Risk Management Fund	\$4,786,876
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Total Appropriations	\$565,666,127
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Margaret B. Wright

6/28/22

Margaret B. Wright, Ph.D.

Date

Board President

PUEBLO SCHOOL DISTRICT NO. 60
RESOLUTION AUTHORIZING THE USE OF A PORTION OF BEGINNING FUND BALANCE AS
AUTHORIZED BY COLORADO STATUTES
FISCAL YEAR 2022-23

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 2022-23 beginning fund balance as follows:

1. General Fund \$17,625,750 - The use of these funds will be used to pay for one-time expenditures,
2. Athletic Fund \$461,282- The use of these funds will be used to pay for one-time expenditures,
3. Insurance Fund \$30,100 – The use of these funds will be used to pay for one-time expenditures,
4. Nutrition Services Fund \$3,477,715 - The use of these funds will be used to pay for one-time expenditures,
5. Student Activity Fund \$1,669,193- The use of these funds will be used to pay for one-time expenditures.
6. Education Foundation Fund 27 \$190,118 - The use of these funds will be used to pay for one-time expenditures.
7. Bond 2020 Fund \$152,378,394 – The use of these funds will be used to pay for one-time expenditures,
8. Risk Management Fund \$145,950 - The use of these funds will be used to pay for one-time expenditures.

Margaret B. Wright

6/28/22

Margaret B. Wright, Ph.D.

Date

Board President

Pueblo School District No. 60

PUEBLO SCHOOL DISTRICT NO. 60

RESOLUTION AUTHORIZING INTERFUND BORROWING FOR 2022-23

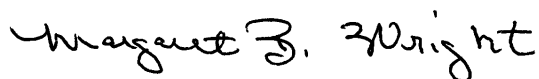
WHEREAS, C.R.S. 22-44-113 authorizes the Board of Education to borrow unencumbered monies from one fund, except the bond redemption fund, for use by another fund at any time and,

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 FY2022-23 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



6/28/22

Margaret Wright, Ph.D.

Date

Board President

Pueblo School District No. 60

**PUEBLO SCHOOL DISTRICT NO. 60
STUDENT FEES RESOLUTION
FISCAL YEAR 2022-23**

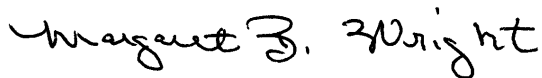
WHEREAS, Article IX, Section 2 of the Constitution of the State of Colorado requires a thorough and uniform system of free public schools throughout the State, wherein all residents of the State of Colorado, between the ages of six and twenty-one years, may be educated gratuitously; and,

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, 2022, and during the FY 2022-23 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 28th day of June, 2022.



6/28/22

Margaret B. Wright, Ph.D.

Date

Board President

Pueblo School 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	\$ 3.00	Annual	Student Activity
Yearbook (Optional)	\$ 15.00	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
Bradford Elementary (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Yearbook (Optional)	\$ 15.00	Annual	Student Activity
Carlile (Title I School)			
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
Yearbook (Optional)	\$ 10.00 - \$ 15.00	End of Year	Student Activity
Columbian (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Music Equipment - Lost or Damaged	Varies - Replacement Cost	Based on amount of damage	Student Activity
Haaff (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
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			
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 Activities
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

Fee	Amount	Frequency	Receiving Fund
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 scheduled	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 Activities
KDG Arts, Crafts, Themes, and Holiday celebration	\$ 20.00	Kindergarten Themes	Student Activities
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
Instrumental Music Rental Fee	\$ 20.00	Annual - Only for those renting	Instrumental Music/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
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 Window	Destination Imagination - Activity
Field Trips	Varies	A few trips per year	Student Activity
Science Fee	Varies	Per Unit	Student Activity
See Saw App Fee	\$ 5.00	Annual	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 Activities (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 Activities (School Activities)
Yearbook (Optional)	\$ 14.00 - \$ 20.00	Annual	School Publication Fund

Fee	Amount	Frequency	Receiving 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 that meet the criteria	\$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
Pueblo Academy of Arts (Title I School)			
Art (Fee for Supplies)	\$ 5.00	Annual	Student Activity Art #2040
Costume Design / Sewing (Fee for Supplies)	\$ 10.00	Annual	Student Activity
Dance (Shirt from PE Class is used)	\$ 8.00	Annual	Student Activity PE #2049
Drama (Fee for Scripts)	\$ 5.00	Annual	Student Activity Drama #1918
Drama / Theatre (Fee for Costumes)	\$ 5.00	Annual	Student Activity Drama #1918
Field Trips	Varies	Throughout the year	Student Activity - #TBD
Graphic Arts	\$ 5.00	Annual	Student Activity - #TBD
Industrial Arts	\$5 to \$10	Annual	Student Activity Industrial Arts #2047
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
Musical Theatre	\$ 5.00 to \$ 10.00	Annual	Student Activity
PE (Fee for Shirt)	\$ 8.00	Annual	Student Activity PE #2049
Stagecraft (Fee for Wood / Supplies)	\$ 10.00	Annual	Student Activity Industrial Art #2047
Yearbook (Optional)	\$ 20.00 to \$ 25.00	Annual	Student Activity #2068
Risley International Academy of Innovation (Title I School)			
AVID Binders	\$ 15.00	Pre-ordered & sold during the year	Student Activity - AVID
Band Fees	\$ 10.00	1 time per year (some waived)	Student Activity - Band
Cheerleading and Cross Country	\$ 50.00	1 time per year (some waived)	Student Activity - Cheerleading
Field Trip Fees	Varies	2-3 times / Year	Student Activity
Library Fee is collected when student pays or when on clearance card	Varies	End of Year	General Fund-Library
Yearbook (Optional)	\$ 15.00 - \$ 20.00	End of Year	Student Activity - Yearbook

Fee	Amount	Frequency	Receiving Fund
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
PE Uniforms-Students may 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 (not using this anymore, using industrial arts fund)	\$ 20.00		Student Activity
Dance Team Dues / Fines	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

Fee	Amount	Frequency	Receiving Fund
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)	\$ 40.00		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
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		Varies	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

Fee	Amount	Frequency	Receiving Fund
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
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	\$ 10.00	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

Fee	Amount	Frequency	Receiving Fund
Business Lab	\$ 10.00	Annual	Student Activity
Chemistry I Course Fees	\$ 10.00	Annual	Student Activity
Choir Fees	\$ 30.00 - \$ 50.00	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
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 / Digital Media / 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
Reporting A / B	\$ 10.00	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

Fee	Amount	Frequency	Receiving Fund
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
On Line K-8 School - NEW			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	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
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
FY23/24
BUDGET DEVELOPMENT CALENDAR

August 2022	Receive county property assessment certification
October 2022	Official pupil membership count commences
November 2022	Finalize FY22 audit, Start compiling information for FY23 amended budget
December 2022	Certify mill levy for property tax collections for calendar year 2022 C.R.S. 39-5-128(1), State releases their latest budget projections, Receive information from CDE regarding FY23 changes to revenue
January 2023	Board work session to discuss the proposed amended FY23 budget, Board approves the FY23 amended budget, C.R.S. 22-44-111(3), Start working on preparation of FY24 budget revisions based on current information available, FY24 pupil projections due to and compared to Budget Office projections, Meet with the District personnel and to discuss FY24 budget
February 2023	State receives Denver-Boulder consumer price index (CPI), used in total program estimates Receive FY24 total program funding estimates from CDE, Continue discussions with department heads and Human Resources prepares staffing estimates based on pupil projections
March 2023	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 2023	Receive completed budget allocation worksheets from the principals, Prepare all non-general fund revenue and expenditure budgets, Start working on FY23 ending fund balance projections, Continue meeting with department personnel
May 2023	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 FY24 budget
June 2023	Board work session/hearing to discuss FY23 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 FY24 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 2022-2023 budget.

In compliance with C.R.S. 22-44-105, the fiscal year 2022-2023 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.

GENERAL FUND

SCHOOL DISTRICT 60

GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY)

Adopted FY 2022-2023 Budget

Description				BUDGET		
	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	Amended FY 2021-2022 Budget	Increase (Decrease)	Adopted FY 2022-2023 Budget
Resources						
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 7,471,888	\$ 7,538,645	\$ 6,880,143	\$ 6,880,142	\$ 326,936	\$ 7,207,078
Unassigned	5,165,942	10,889,406	15,813,855	15,813,760	(6,916,711)	8,897,049
Assigned New Facility Supplies Multi Year	-	500,000	1,000,000	1,000,000	1,500,000	2,500,000
Assigned School Carryover	223,138	639,262	708,558	708,558	84,627	793,185
Assigned Textbooks Carryover	500,000	-	-	-	600,000	600,000
Restricted Fund Balance Multi Year	-	-	1,461,939	1,461,939	(461,939)	1,000,000
Non Spendable (Prepaid Expenditures)	-	1,929,973	1,380,973	1,380,973	702,829	2,083,802
TABOR 3%-Restricted	4,340,000	4,450,000	4,450,000	4,450,000	-	4,450,000
Total Beginning Fund Balance	\$ 17,700,970	\$ 25,947,286	\$ 31,695,468	\$ 31,695,372	\$ (4,164,258)	\$ 27,531,114
Revenues						
Property Taxes	\$ 29,187,883	\$ 29,987,970	\$ 30,841,252	\$ 32,525,756	1,325,648	33,851,404
Specific Ownership Taxes	2,726,828	2,784,855	3,029,149	1,671,424	50,228	1,721,652
State Share-Equalization	111,467,088	102,454,805	109,411,139	108,560,870	5,218,245	113,779,115
Subtotal Program Funding	\$ 143,381,800	\$ 135,227,630	\$ 143,281,540	\$ 142,758,050	\$ 6,594,121	\$ 149,352,171
Other Local Revenue	\$ 2,700,080	\$ 2,341,826	\$ 3,188,835	\$ 3,029,267	\$ 71,733	\$ 3,101,000
Other Intermediate Sources Revenue	23,702	12,988	825	20,000	(10,000)	10,000
Other State Revenue	8,594,745	6,310,030	8,841,323	8,996,589	1,189,412	10,186,001
Other Federal Revenue	296,459	299,932	288,543	302,000	(10,000)	292,000
Subtotal Other Revenues	\$ 11,614,986	\$ 8,964,775	\$ 12,319,526	\$ 12,347,856	\$ 1,241,145	\$ 13,589,001
Transfer (to) Athletics	(1,331,160)	(1,531,160)	(1,800,000)	(1,800,000)	-	(1,800,000)
Transfer (to) Insurance Fund	(1,150,000)	(1,350,000)	(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)
Allocation (to) Preschool	(5,440,382)	(4,522,853)	(5,500,289)	(5,453,444)	(387,361)	(5,840,804)
Allocation (to) Charter Schools	(14,631,170)	(15,072,919)	(16,532,818)	(16,310,551)	(1,080,988)	(17,391,538)
Subtotal Allocations & Transfers	\$ (29,352,712)	\$ (29,276,932)	\$ (35,483,107)	\$ (35,213,995)	\$ (1,468,349)	\$ (36,682,342)
Total Revenue	\$ 125,644,073	\$ 114,915,473	\$ 120,117,959	\$ 119,891,912	\$ 6,366,918	\$ 126,258,830
Total Resources	\$ 143,345,043	\$ 140,862,759	\$ 151,813,427	\$ 151,587,284	\$ 2,202,659	\$ 153,789,944
EXPENDITURES						
Instruction 0010-2000s	\$ 67,059,490	\$ 58,831,226	\$ 67,367,980	\$ 75,443,173	\$ (3,913,885)	\$ 79,357,058
Student & Instructional Support 2100 + 2200s	13,022,516	12,355,763	13,941,772	15,845,561	(954,249)	16,799,810
General Administration 2300s	1,614,939	1,429,343	1,870,945	2,115,543	(78,584)	2,194,127
School Administration 2400s	9,001,178	9,196,222	9,106,818	10,166,171	(712,402)	10,878,573
Business Services & Warehouse 2500s	1,990,478	1,930,348	2,302,945	2,643,235	(126,570)	2,769,805
Maintenance & Operations 2600s	15,048,289	15,152,846	16,414,092	17,189,361	(1,389,040)	18,578,401
Transportation 2700s	2,543,315	2,271,465	3,819,764	4,187,840	(48,200)	4,236,040
Central Services 2800s	4,895,501	5,487,675	6,797,760	6,131,292	(166,985)	6,298,277
Other Support 2900s	1,257,370	1,510,345	1,639,537	1,905,673	380,812	1,524,861
Facilities Acquisitions and Construction Services	380,073	423,133	416,369	423,133	(195,017)	618,150
Debt Service 5000s	584,608	578,924	604,331	604,331	25,148	629,479
Total Expenditures	\$ 117,397,757	\$ 109,167,290	\$ 124,282,313	\$ 136,655,313	\$ 7,229,268	\$ 143,884,581

SCHOOL DISTRICT 60

GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY)

Adopted FY 2022-2023 Budget

Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	BUDGET		
				Amended FY 2021-2022 Budget	Increase (Decrease)	Adopted FY 2022-2023 Budget
Ending Contingencies and Reserves						
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 7,538,645	\$ 6,880,143	\$ 7,207,078	\$ 7,193,515	\$ 382,015	\$ 7,575,530
Unassigned	10,889,406	15,813,855	8,897,049	(2,621,466)	(5,332,503)	(7,953,969)
Assigned New Facility Supplies Multi Year	500,000	1,000,000	2,500,000	2,500,000	-	2,500,000
Assigned School Carryover	639,262	708,558	793,185	250,000	-	250,000
Assigned Textbooks Carryover	-	-	600,000	-	-	-
Restricted Fund Balance Multi Year		1,461,939	1,000,000	1,461,939	(461,939)	1,000,000
Non Spendable (Prepaid Expenditures)	1,929,973	1,380,973	2,083,802	1,697,983	385,819	2,083,802
TABOR 3%-Restricted	4,450,000	4,450,000	4,450,000	4,450,000	-	4,450,000
Subtotal Contingency & Reserves	\$ 25,947,286	\$ 31,695,468	\$ 27,531,114	\$ 14,931,971	\$ (5,026,608)	\$ 9,905,363
Total Expenditures & Fund Balance	\$ 143,345,043	\$ 140,862,758	\$ 151,813,427	151,587,284	2,202,659	153,789,944
Reserves as a % of Revenues	21%	28%	23%	12.5%		8%
Minimum 9% Reserve Level	\$ 11,307,967	\$ 10,342,393	\$ 10,810,616	\$ 10,790,272	\$ 573,023	\$ 11,363,295
Revenues	\$ 125,644,073	\$ 114,915,473	\$ 120,117,959	\$ 119,891,912	\$ 6,366,918	\$ 126,258,830
Less expenditures	\$ 117,397,757	\$ 109,167,290	\$ 124,282,313	\$ 136,655,313	\$ 7,229,268	\$ 143,884,581
Excess Revenues over Expenditures	\$ 8,246,316	\$ 5,748,183	\$ (4,164,354)	\$ (16,763,401)	\$ (862,350)	\$ (17,625,751)

SCHOOL DISTRICT 60

Pupil Membership/ Funded FTE

Adopted FY 2022-2023 Budget

Based upon October 1 Student Count data

	Actual Student Membership	Actual Student Membership	Actual Student Membership	Budgeted Count
	2019-2020	2020-2021	2021-2022	2022-2023
Traditional Schools Pupil Count				
Kindergarten	1,224.0	1,015.0	1,169.0	1,177.0
Grades One-Five	6,256.0	5,854.0	5,524.0	5,442.0
Total Elementary School	<u>7,480.0</u>	<u>6,869.0</u>	<u>6,693.0</u>	<u>6,619.0</u>
Total Middle School Grades Six - Eight	3,601.0	3,514.0	3,557.0	3,193.0
Total High School Grades Nine-Twelve	4,174.0	4,233.0	4,272.0	4,449.0
Total District Including Charter	<u>15,255.0</u>	<u>14,616.0</u>	<u>14,522.0</u>	<u>14,261.0</u>
Change from prior year	(796.0)	(639.0)	(94.0)	(261.0)
Funded Pupil Count	16,415.5	16,631.3	16,131.7	15,406.2
Change from prior year	(330.5)	215.8	(499.6)	(725.5)
Total Preschool FTE's CPP Fund 19	611.0	602.5	602.5	602.5
Total ASCENT	4.0	1.0	3.0	3.0
Average October FTE Count				
FY 23 October FTE Count Less CPP, OODs, Online				14,216.5
FY 22 October FTE Count Less CPP, OODS, Online			14,421.5	14,421.5
FY 21 October FTE Count Less CPP, OODS, Online		14,574.1	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
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	150.0
Grades One - Five	771.0	782.0	752.0	739.0
Grades Six - Eight	574.0	617.0	632.0	633.0
Grades Nine - Twelve	223.0	266.0	265.0	272.0
Total Charter Schools	<u>1,707.0</u>	<u>1,792.0</u>	<u>1,811.0</u>	<u>1,794.0</u>
Total District Excluding Charter	<u>13,548.0</u>	<u>12,824.0</u>	<u>12,711.0</u>	<u>12,467.0</u>

SCHOOL DISTRICT 60
ASSESSED VALUATION and MILL LEVIES
Adopted FY 2022-2023 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	15,406.20	\$ 1,204,841,694	27.000	0.000	0.000	0.462	16.180	43.642

Mill Levy is set in December for the FY 22-23 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 22 FY 23 Changes	Increase (Decrease)	Percentage Change
Assessed Valuation	\$ -	0.00%
Funded Pupil Count	(725.5)	-4.71%

HOME OWNER TAX ANALYSIS

	2019	2020	2021	2022	2023
Market Value of Home	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Assessment Rate	7.20%	7.20%	7.20%	7.20%	7.20%
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	0.462
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	16.180
Total District Levy	34.690	45.110	45.021	43.642	43.642
School Taxes per \$100,000 in assessed value	\$ 249.77	\$ 324.79	\$ 324.15	\$ 314.22	\$ 314.22
School Taxes per \$200,000 in assessed value	\$ 499.54	\$ 649.58	\$ 648.30	\$ 628.44	\$ 628.44

SCHOOL DISTRICT 60
FUNDING ESTIMATE
Adopted FY 2022-2023 Budget

Calculation to determine the enrollment funding number with declining enrollment

Funded Count for Averaging	YEAR AVG	Averaged Funded Count	Highest Average Funded Count
15,570.50	5	14,800.70	
15,221.50	4	14,608.25	14,800.70
14,573.50	3	14,403.83	605.50
14,421.50	2	14,319.00	
14,216.50	1	Funded Count	15,406.20

FY 2022-2023

**Adopted
Budget**

FY 2021-2022

FINAL

Funded Counts

Colorado Preschool Program	602.50	602.50
Charters		
Chavez-Huerta Preparatory Academy	1,065.00	1,025.00
Pueblo School of Arts & Science at Fulton Heights	279.00	247.00
Pueblo School of Arts & Sciences	450.00	539.00
Total Charter Schools	1,794.00	
Total Average Funded Count	15,406.20	15,736.38

TOTAL PROGRAM FUNDING

FY 2022-23

**Proposed
Budget**

FY 22-23 LESS FY 21-22

CHANGE

FY 2021-22

FINAL

Per Pupil Funding	\$ 9,694.28	\$ 565.17	\$ 9,129.11
Averaged Funded Pupil Count (including Charters)	15,406.20		15,772.00
TOTAL PROGRAM FUNDING including Charters	\$ 149,352,017	\$ 5,367,694	\$ 143,984,323

Transfers (Out) In

Capital Reserve Allocation	\$ (9,800,000)	\$ -	\$ (9,800,000)
Insurance Reserve Allocation	\$ (1,850,000)	\$ -	\$ (1,850,000)
Transfer to Athletics	\$ (1,800,000)	\$ (268,840)	\$ (1,531,160)
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	\$ (5,840,804)	\$ (340,515)	\$ (5,500,289)
Transfer to Charter Schools	\$ (17,391,538)	\$ (858,720)	\$ (16,532,818)
TOTAL TRANSFERS AND ALLOCATIONS (OUT) IN	\$ (36,682,342)	\$ (1,468,075)	\$ (35,214,267)

Net Total Program Funding in General Fund	\$ 112,669,675	\$ 3,899,619	\$ 108,770,056
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SCHOOL DISTRICT 60

GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY)

Adopted FY 2022-2023 Budget

Description	BUDGET					
	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	Amended FY 2021-2022 Budget	Increase (Decrease)	Adopted FY 2022-2023 Budget
Beginning Fund Balance	\$ 17,700,970	\$ 25,947,286	\$ 31,695,468	\$ 31,695,372	\$ (4,164,258)	\$ 27,531,114
Revenue	125,644,073	114,915,472	120,117,959	119,891,912	6,366,918	126,258,830
Total Funds Available	\$ 143,345,043	\$ 140,862,758	\$ 151,813,427	\$ 151,587,284	\$ 2,202,660	\$ 153,789,944
Total Expenditures	\$ 117,397,757	\$ 109,167,290	\$ 124,282,313	\$ 136,655,313	\$ 7,229,268	\$ 143,884,581
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 7,538,645	\$ 6,880,143	\$ 7,207,078	\$ 7,193,515	\$ 382,015	\$ 7,575,530
Unassigned	10,889,406	15,813,855	8,897,049	(2,621,466)	(5,332,503)	(7,953,969)
Assigned New Facility Supplies Multi Year		1,000,000	2,500,000	2,500,000	-	2,500,000
Assigned School Carryover	1,139,262	708,558	793,185	250,000	-	250,000
Textbooks Carryover-Assigned	-	-	600,000	-	-	-
Restricted Fund Balance Multi Year		1,461,939	1,000,000	1,461,939	(461,939)	1,000,000
Non Spendable (Prepaid Expenditures)	1,929,973	1,380,973	2,083,802	1,697,983	385,819	2,083,802
TABOR 3%-Restricted	4,450,000	4,450,000	4,450,000	4,450,000	-	4,450,000
Total Reserves	\$ 25,947,286	\$ 31,695,468	\$ 27,531,114	\$ 14,931,971	\$ (5,026,608)	\$ 9,905,363
Percentage Reserves of Revenue	20.7%	27.6%	22.9%	12.45%		8%
Total Reserves and Expenditures	\$ 143,345,043	\$ 140,862,758	\$ 151,813,427	\$ 151,587,284	\$ 2,202,660	\$ 153,789,944
Per Board Policy Reserves						
Min. 9% Reserves including TABOR Begin FY 17-18	\$ 11,307,967	\$ 10,342,392	\$ 10,810,616	\$ 10,790,272	\$ 573,023	\$ 11,363,295
Revenue	125,644,073	114,915,472	120,117,959	119,891,912	6,366,918	126,258,830
Less: Expenditures	117,397,757	109,167,290	124,282,313	136,655,313	7,229,268	143,884,581
Excess Revenue over (under) Expenditures	<u>\$ 8,246,316</u>	<u>\$ 5,748,182</u>	<u>\$ (4,164,354)</u>	<u>\$ (16,763,401)</u>	<u>\$ (862,350)</u>	<u>\$ (17,625,751)</u>

School District 60

Adopted FY 2022-2023 Budget

SUMMARY COMPARING Estimated FY 2021-2022 to Adopted FY 2022-2023 Budget

Revenue:			
	Actual FY 2021-2022-Revenue	\$	120,117,959
	Anticipated Increase (Decrease) to Funding for FY 2022-2023		6,140,871
FY 21-22 Budgeted Revenues			<u>\$ 126,258,830</u>

Expenses:			
	Actual FY 2020 - 2021 Expenditures	\$	124,282,313
Salary and Benefits			
	Instruction	\$	8,254,013
	Instruction - CRF Offset (Cares and At Risk) see page 8 FY 20-21		-
	Support Services - Student		1,189,058
	Support Services - Student CRF Offset (At Risk only) see page 9 FY 20-21		-
	Support Services - Instructional		885,023
	General Administration		78,216
	School Administration - Principal		1,385,875
	Business Services		447,668
	Facilities		1,187,691
	Human Resources		(1,520,111)
	Human Resources CRF Offset (Cares only) see page 10 FY 20-21		-
	Information Technology		244,914
	Other (Retiree Life/Excused Leave)		(149,012)
Purchased Services			
	Instruction		888,471
	Support Services - Student		44,363
	Support Services - Instructional		305,013
	General Administration		159,002
	School Administration - Principal		84,654
	Business Services		181,005
	Facilities (SRO/Utilities)		224,274
	Risk Management (decrease in workers comp)		-
	Transportation		348,776
	Human Resources		54,383
	Information Technology		208,781
	Other (Retiree Life/Excused Leave)		33,029
	Construction Services		201,781
Supplies, Printing (excludes Capital Expenditures and prior year carry forward)			
	Instruction		2,814,090
	Support Services - Student		103,226
	Support Services - Instructional		276,862
	General Administration		79,881
	School Administration - Principal		283,087
	Business Services		(191,488)
	Facilities		727,994
	Transportation		67,500
	Human Resources		14,743
	Information Technology		274,109
	Other		1,307
	Debt		25,148
Capital Expenditures and Other			
	Instruction		32,504
	Support Services - Student		32,168
	Support Services - Instructional		22,325
	School Administration - Principal		18,139
	General Administration		6,083
	Business Services		29,676
	Facilities		24,350
	Human Resources		10,182
	Information Technology		213,516
	Other		-
	Anticipated 2022-2023 Expenditures Before One Time Expenditures		<u>\$ 143,884,581</u>
	Excess Revenue over Expenses Before One Time Expenditures		<u>(17,625,751)</u>
	Total One time Expenditures		<u>\$ -</u>
	Excess of Expenses over Revenue for 2022-2023 Budget		<u>\$ (17,625,751)</u>

RESERVES			
	Beginning Fund Balance	\$	27,531,114
	Revenue		126,258,830
	Expenditures before one time expenditures		143,884,581
	Ending Fund Balance before one time expenditures	\$	9,905,363
	One time expenditures		-
	Ending Fund Balance after one time expenditures	\$	9,905,363
			8%

SCHOOL DISTRICT 60						
GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY)						
Adopted FY 2022-2023 Budget						
Description				BUDGET		
	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	Amended FY 2021-2022 Budget	Increase (Decrease)	Adopted FY 2022-2023 Budget
Beginning Fund Balance - General Fund	\$ 17,700,970	\$ 25,947,286	\$ 31,695,468	\$ 31,695,372	\$ (4,164,258)	\$ 27,531,114
Total Fund Balance	\$ 17,700,970	\$ 25,947,286	\$ 31,695,468	\$ 31,695,372	\$ (4,164,258)	\$ 27,531,114
Revenue						
Local Sources						
1 Current Property Tax-School Finance Act	\$ 29,183,046	\$ 29,981,669	\$ 30,836,657	32,525,756	\$ 1,325,648	\$ 33,851,404
2 Specific Ownership Taxes-School Finance Act	2,726,828	2,784,855	3,029,149	1,671,424	50,228	1,721,652
3 Delinquent Penalties-School Finance Act	4,837	6,300	4,595	5,000	-	5,000
4 Tuition, PYC Revenue-Other Districts	110,960	164,594	179,054	175,000	-	175,000
5 Concurrent Enrollment Internal	66,467	1,081	-	50,000	(45,000)	5,000
6 Earnings on Investments	583,384	64,146	77,203	45,000	55,000	100,000
7 Print Shop Revenue	106,763	72,371	93,201	100,000	5,000	105,000
8 Indirect Revenues	779,479	1,301,369	1,584,881	2,000,000	-	2,000,000
9 Charter School Admin Fee + Purchsd Svcs	491,931	544,267	605,011	544,267	61,733	606,000
10 Charter School Capital Pass Thru	380,073	423,133	416,370	439,162	(21,162)	418,000
11 E-rate Revenues	-	-	-	-	-	-
12 Energy Efficiency Rebates	17,690	13,954	12,053	15,000	(5,000)	10,000
13 Other Local Revenue	163,333	180,046	221,063	100,000	-	100,000
Intermediate Sources						
14 Miscellaneous Intermediate Revenue	23,702	12,988	825	20,000	(10,000)	10,000
State Sources						
15 State Equalization-School Finance Act	111,467,088	102,454,805	109,411,139	108,555,870	5,218,245	113,774,115
16 Kindergarten Hold Harmless Funding	-	-	-	-	-	-
17 CDE Audit-October Count Adjustment	-	(435,376)	-	-	-	-
18 At Risk Funding	387,222	392,588	322,663	347,830	-	347,830
19 Colorado Vocational Educ Act Revenue	351,938	248,741	253,693	332,516	(132,516)	200,000
21 Exceptional Children Educ Act (ECEA) Revenue	4,589,010	4,389,243	4,929,662	4,544,728	1,639,443	6,184,171
22 State Transportation Revenue	629,807	598,905	497,722	606,385	(106,385)	500,000
22 State Transportation Revenue Audit Adjustment	-	(84,248)	-	-	-	-
23 Gifted & Talented State Revenue	122,299	151,546	189,225	186,341	(12,341)	174,000
24 English Language Proficiency Act (ELPA) Revenue	350,986	336,627	161,352	336,627	(174,627)	162,000
25 On Behalf State PERA	2,142,711	-	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	-	-	3,000	(3,000)	-
Federal Sources						
29 Impact Aid & Other Misc. Federal Revenue	11,373	12,851	12,000	12,000	-	12,000
30 Charter School Federal Pass Thru	-	-	-	-	-	-
31 ROTC Reimbursement	285,086	287,081	276,543	290,000	(10,000)	280,000
Transfers Out						
32 Transfer from (to) Athletic Fund	(1,331,160)	(1,531,160)	(1,800,000)	(1,800,000)	-	(1,800,000)
33 Transfer from (to) Insurance Fund	(1,150,000)	(1,350,000)	(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)
36 Preschool Allocation	(5,440,382)	(4,522,853)	(5,500,289)	(5,453,444)	(387,360)	(5,840,804)
37 Charter School Allocations						
PSAS	(5,842,158)	(6,562,590)	(7,175,480)	(7,114,369)	47,239	(7,067,130)
CHPH	(8,789,012)	(8,510,329)	(9,357,338)	(9,196,182)	(1,128,226)	(10,324,408)
Total Revenue	\$ 125,644,073	\$ 114,915,472	\$ 120,117,959	\$ 119,891,912	\$ 6,366,918	\$ 126,258,830
Total Revenue and Beginning Fund Balance	\$ 143,345,043	\$ 140,862,758	\$ 151,813,427	\$ 151,587,284	\$ 2,202,660	153,789,944

SCHOOL DISTRICT 60

GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM

Adopted FY 2022-2023 Budget

	BUDGET					
	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	Amended FY 2021-2022 Budget	Increase (Decrease)	Adopted FY 2022-2023 Budget
II Expenditures Summary						
1 Salaries	\$ 74,381,181	\$ 68,801,734	\$ 77,589,618	\$ 80,250,110	\$ 4,234,726	\$ 84,484,836
2 Fringe Benefits	26,127,979	22,675,032	26,520,017	29,137,757	2,490,376	31,628,133
3 Purchased Services	9,107,548	8,588,579	10,088,057	12,836,459	(14,870)	12,821,589
4 Supplies - Materials	6,601,569	8,050,270	8,975,434	12,724,954	688,892	13,413,846
5 Capital Expense	375,155	412,647	436,305	933,335	(108,087)	825,248
6 Other Expense	219,718	60,104	68,552	168,367	(86,917)	81,450
7 Other Financing Uses	584,608	578,924	604,331	604,331	25,148	629,479
Total Expenditures	\$ 117,397,758	\$ 109,167,290	\$ 124,282,314	136,655,313	\$ 7,229,268	\$ 143,884,581
Excess of Revenue over Expenditures	\$ 8,246,315	\$ 5,748,183	\$ (4,164,354)	\$ (12,095,499)	\$ (5,530,252)	\$ (17,625,751)
Ending Fund Balance	\$ 25,947,285	\$ 31,695,469	\$ 27,531,114	\$ 16,459,996	\$ (6,554,633)	\$ 9,905,363
III Expenditure Details						
Instructional Programs						
Instruction includes those activities dealing directly with the interactions between staff and students.						
A Regular Education Instruction 0010-1699						
1 Salaries	\$ 38,180,384	\$ 37,735,798	\$ 38,135,630	\$ 39,409,493	\$ 2,226,275	\$ 41,635,768
Salaries CRF Offset	-	(5,534,713)	-	-	-	-
2 Fringe Benefits	13,130,878	11,852,907	13,069,423	14,156,461	1,157,740	15,314,201
Benefits CRF Offset	-	(1,760,370)	-	-	-	-
3 Purchased Services	1,283,689	1,283,936	1,016,604	1,897,230	46,510	1,943,740
4 Supplies - Materials	1,011,222	2,050,816	1,695,364	4,989,137	(550,606)	4,438,531
5 Capital Expense	42,198	179,206	154,300	311,121	(155,373)	155,748
6 Other Expense	413,824	336,052	371,065	463,821	(105,653)	358,168
Subtotal Regular Education Instruction	\$ 54,062,195	\$ 46,143,631	\$ 54,442,386	\$ 61,227,263	\$ 2,618,893	\$ 63,846,156
B Exceptional Student Services (SPED) 1700-1799						
1 Salaries	\$ 9,351,187	\$ 9,096,428	\$ 9,430,510	\$ 10,152,870	\$ 627,053	\$ 10,779,923
2 Fringe Benefits	3,179,118	3,137,216	3,132,770	3,430,665	855,340	4,286,005
3 Purchased Services	274,032	381,835	277,659	418,469	(179,475)	238,994
4 Supplies - Materials	34,952	43,119	36,920	97,950	(9,500)	88,450
5 Capital Expense	4,968	6,958	3,344	34,154	246	34,400
6 Other Expense	124,106	8,654	23,479	55,787	-	55,787
Subtotal Exceptional Student Services	\$ 12,968,363	\$ 12,674,210	\$ 12,904,682	\$ 14,189,895	\$ 1,293,664	\$ 15,483,559
C Extra-Curricular Instruction 1800-2099						
1 Salaries	\$ 23,654	\$ 10,959	\$ 17,040	20,998	1,259	22,257
2 Fringe Benefits	5,278	2,426	3,854	5,017	69	5,086
3 Purchased Services	-	-	-	-	-	-
4 Supplies - Materials	-	-	-	-	-	-
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	18	-	-	-
Subtotal Extra-Curricular Instruction	\$ 28,932	\$ 13,384	\$ 20,912	26,015	1,328	27,343
Total Instructional Program Expenditures	\$ 67,059,490	\$ 58,831,226	\$ 67,367,980	\$ 75,443,173	\$ 3,913,885	\$ 79,357,058

SCHOOL DISTRICT 60						
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM						
Adopted FY 2022-2023 Budget						
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	BUDGET		
				Amended FY 2021-2022 Budget	Increase (Decrease)	Adopted FY 2022-2023 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	\$ 6,930,364	\$ 7,477,297	\$ 204,798	\$ 7,682,095
Salaries CRF Offset	-	(75,637)		-	-	-
2 Fringe Benefits	2,029,589	2,013,078	2,311,684	2,544,966	204,045	2,749,011
Benefits CRF Offset	-	(23,171)		-	-	-
3 Purchased Services	245,640	169,879	212,816	271,274	(14,095)	257,179
4 Supplies - Materials	72,608	113,205	140,683	246,838	(6,414)	240,424
5 Capital Expense	3,302	17,635	42,802	42,676	32,294	74,970
6 Other Expense	5,107	4,415	4,840	7,825	500	8,325
Subtotal Support Services - Students	\$ 8,465,001	\$ 8,713,336	\$ 9,643,189	\$ 10,590,876	\$ 421,128	\$ 11,012,004
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	\$ 2,912,276	\$ 3,254,466	\$ 256,778	\$ 3,511,244
2 Fringe Benefits	935,547	769,969	902,858	1,013,488	175,425	1,188,913
3 Purchased Services	345,995	42,958	301,256	616,587	(10,318)	606,269
4 Supplies - Materials	135,179	146,005	155,076	260,831	142,943	403,774
5 Capital Expense	3,559	15,035	9,552	33,207	(1,330)	31,877
6 Other Expense	52,409	41,126	17,565	76,106	(30,377)	45,729
Subtotal Support Services-Instructional Staff	\$ 4,557,515	\$ 3,642,427	\$ 4,298,583	\$ 5,254,685	\$ 533,121	\$ 5,787,806
F General Administration 2300-2399	Activities concerned with establishing and administering policy for operating the school district					
1 Salaries	\$ 648,260	\$ 674,859	\$ 814,745	\$ 820,683	\$ 40,071	\$ 860,754
2 Fringe Benefits	210,663	190,981	266,988	289,682	9,513	299,195
3 Purchased Services	619,375	474,054	702,494	843,311	18,185	861,496
4 Supplies - Materials	30,736	34,208	30,822	39,187	2,165	41,352
5 Capital Expense	3,420	4,540	3,616	8,699	1,000	9,699
6 Other Expense	102,485	50,701	52,280	113,981	7,650	121,631
Subtotal General Administration	\$ 1,614,939	\$ 1,429,343	\$ 1,870,945	\$ 2,115,543	\$ 78,584	\$ 2,194,127
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	\$ 6,784,958	\$ 7,323,772	\$ 528,532	\$ 7,852,304
2 Fringe Benefits	2,178,235	2,017,027	2,106,816	2,405,329	20,016	2,425,345
3 Purchased Services	20,409	58,802	19,816	96,207	8,263	104,470
4 Supplies - Materials	84,433	143,968	168,994	271,662	116,552	388,214
5 Capital Expense	9,865	24,791	13,324	38,387	(6,924)	31,463
6 Other Expense	10,411	17,842	12,910	30,814	45,963	76,777
Subtotal School Administration	\$ 9,001,178	\$ 9,196,221	\$ 9,106,818	\$ 10,166,171	\$ 712,402	\$ 10,878,573
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	\$ 1,599,472	\$ 1,824,224	\$ 90,284	\$ 1,914,508
2 Fringe Benefits	492,299	447,922	531,839	628,434	36,036	664,470
3 Purchased Services	317,410	282,482	295,753	476,508	250	476,758
4 Supplies - Materials	193,895	132,489	274,182	261,174	(12,000)	249,174
5 Capital Expense	12,082	9,295	13,474	31,150	12,000	43,150
6 Other Expense	(483,314)	(381,902)	(411,775)	(578,255)	-	(578,255)
Subtotal Business Services	\$ 1,990,478	\$ 1,930,348	\$ 2,302,945	\$ 2,643,235	\$ 126,570	\$ 2,769,805
<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 2022-2023 Budget

Description	BUDGET					
	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	Amended FY 2021-2022 Budget	Increase (Decrease)	Adopted FY 2022-2023 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	\$ 6,945,426	\$ 7,306,750	\$ 382,437	\$ 7,689,187
2 Fringe Benefits	2,594,804	2,416,605	2,575,894	2,872,045	147,779	3,019,824
3 Purchased Services	1,711,893	1,736,330	1,854,795	2,226,899	(147,830)	2,079,069
4 Supplies - Materials	3,910,083	4,047,568	5,002,109	4,728,969	1,011,654	5,740,623
5 Capital Expense	22,724	53,985	56,598	80,948	-	80,948
6 Other Expense	(24,148)	(36,573)	(20,730)	(26,250)	(5,000)	(31,250)
Subtotal Facilities, Maintenance and Operation of Plant	\$ 15,048,289	\$ 15,152,846	\$ 16,414,092	\$ 17,189,361	\$ 1,389,040	\$ 18,578,401
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	3,516,674	3,834,750	30,700	3,865,450
4 Supplies - Materials	112,392	66,888	303,090	353,090	17,500	370,590
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
Subtotal Student Transportation	\$ 2,543,315	\$ 2,271,465	\$ 3,819,764	\$ 4,187,840	\$ 48,200	\$ 4,236,040
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	\$ 2,448,398	\$ 859,581	\$ 43,316	\$ 902,897
Salaries CRF Offset	-	(223,511)	-	-	-	-
2 Fringe Benefits	238,610	409,503	278,889	268,785	35,494	304,279
Benefits CRF Offset	-	(97,603)	-	-	-	-
3 Purchased Services	84,852	84,915	118,228	176,838	(4,227)	172,611
4 Supplies - Materials	10,479	19,819	28,201	34,460	5,000	39,460
5 Capital Expense	8,260	11,367	13,118	13,300	10,000	23,300
6 Other Expense	8,939	12,589	9,224	12,708	-	12,708
Subtotal Human Resources	\$ 1,073,998	\$ 1,567,393	\$ 2,896,058	\$ 1,365,672	\$ 89,583	\$ 1,455,255
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	\$ 1,018,387	\$ 1,124,956	\$ 63,391	\$ 1,188,347
2 Fringe Benefits	305,351	281,756	331,621	395,664	10,911	406,575
3 Purchased Services	325,383	398,774	407,211	575,892	40,100	615,992
4 Supplies - Materials	1,002,158	1,228,696	1,113,211	1,423,115	(37,000)	1,386,115
5 Capital Expense	264,778	89,835	126,177	339,693	-	339,693
6 Other Expense	6,400	5,451	5,095	6,300	-	6,300
Subtotal Information Systems	\$ 2,821,503	\$ 2,920,283	\$ 3,001,702	\$ 3,865,620	\$ 77,402	\$ 3,943,022
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	900,000	-	900,000
4 Supplies - Materials	-	-	-	-	-	-
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
Subtotal Risk Management	\$ 1,000,000	\$ 1,000,000	\$ 900,000	\$ 900,000	\$ -	\$ 900,000

SCHOOL DISTRICT 60						
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM						
Adopted FY 2022-2023 Budget						
Description				BUDGET		
	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	Amended FY 2021-2022 Budget	Increase (Decrease)	Adopted FY 2022-2023 Budget
N Other Support Services 2990-2999						
All other support services not classified elsewhere.						
1 Salaries	\$ 354,959	\$ 421,417	\$ 552,412	\$ 675,020	\$ (229,468)	\$ 445,552
2 Fringe Benefits	827,607	1,016,786	1,007,381	1,127,221	(161,992)	965,229
3 Purchased Services	63,570	45,163	46,543	73,361	2,050	75,411
4 Supplies - Materials	-	20,477	15,682	7,402	8,598	16,000
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	3,499	1,749	4,580	5,530	-	5,530
Subtotal Support Services	\$ 1,249,635	\$ 1,505,592	\$ 1,626,598	\$ 1,888,534	\$ (380,812)	\$ 1,507,722
O Other Support Services						
Volunteer Services 2900-2989						
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits	-	-	-	-	-	-
3 Purchased Services	4,303	1,741	1,839	6,000	-	6,000
4 Supplies - Materials	3,432	3,012	11,100	11,139	-	11,139
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
Subtotal Other Support Services	\$ 7,735	\$ 4,753	\$ 12,939	\$ 17,139	\$ -	\$ 17,139
Due to modifications in the presentation of State funding received by PCS and passed through to the charter schools revenues are recorded 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	416,369	423,133	195,017	618,150
4 Supplies - Materials	-	-	-	-	-	-
5 Capital Outlay	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
Subtotal Facilities Acquisition and Construction Services	\$ 380,073	\$ 423,133	\$ 416,369	\$ 423,133	\$ 195,017	\$ 618,150
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	\$ 457,790	\$ 36,804	\$ 494,594
2 Interest	156,918	146,385	146,541	146,541	(11,656)	134,885
Subtotal Debt Services	\$ 584,608	\$ 578,923	\$ 604,331	\$ 604,331	\$ 25,148	\$ 629,479
Total Support Program Expenditures	\$ 50,338,267	\$ 50,336,064	\$ 56,914,333	\$ 61,212,140	\$ 3,315,383	\$ 64,527,523
Grand Total Expenditures	\$ 117,397,757	\$ 109,167,290	\$ 124,282,313	\$ 136,655,313	\$ 7,229,268	\$ 143,884,581
R Reserves & Contingencies						
1 Assigned Operating Reserve per BOE policy 6% of Revenues	7,538,645	6,880,143	\$ 7,207,078	\$ 7,193,515	\$ 382,015	\$ 7,575,530
2 Unassigned	10,889,406	15,813,855	8,897,049	(2,621,466)	(5,332,503)	(7,953,969)
3 Assigned New Facility Supplies Multi Year	500,000	1,000,000	2,500,000	2,500,000	-	2,500,000
4 Assigned Textbooks Carryover	-	-	600,000	-	-	-
5 Assigned School Carryover	639,262	708,558	793,185	250,000	-	250,000
6 Restricted Fund Balance Multi Year	-	1,461,939	1,000,000	1,461,939	(461,939)	1,000,000
7 Non Spendable (Prepaid Expenditures)	1,929,973	1,380,973	2,083,802	1,697,983	385,819	2,083,802
8 TABOR 3%-Restricted	4,450,000	4,450,000	4,450,000	4,450,000	-	4,450,000
Ending Reserves & Contingencies	\$ 25,947,286	\$ 31,695,468	\$ 27,531,114	\$ 14,931,971	\$ (5,026,608)	\$ 9,905,363
Total Expenditures & Reserves	\$ 143,345,043	\$ 140,862,758	\$ 151,813,427	\$ 151,587,284	\$ 2,202,660	\$ 153,789,944

SCHOOL DISTRICT 60						
ATHLETIC FUND 17						
Adopted FY 2022-2023 Budget						
DESCRIPTION				BUDGET		
	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	Amended 2021-2022 Budget	Increase (Decrease)	Adopted 2022-2023 Budget
Assigned Fund Balance-Beginning-Athletics	\$ 367,631	\$ 456,308	\$ 701,845	\$ 701,845	\$ (119,220)	\$ 582,625
Assigned Fund Balance-Beginning-Gymnastics	2,462	\$ 6,389	\$ (153)	(153)	511	358
	\$ 370,093	\$ 462,697	\$ 701,692	\$ 701,692	\$ (118,709)	\$ 582,983
Revenues						
Gate Receipts/Season Passes	261,336	115,459	300,000	\$ 240,000	\$ 50,000	\$ 290,000
Participation Fees	89,628	103,180	131,000	120,000	5,000	125,000
Corporate Sponsorship	-	-	-	-	-	-
Cash	39,100	16,750	44,145	43,650	1,350	45,000
Pepsi Cola	5,000	-	5,000	-	5,000	5,000
Tournament Fees/Playoffs	200	1,750	2,280	2,500	-	2,500
Parking Fees/Rentals	23,219	-	45,300	35,000	10,000	45,000
Miscellaneous Revenue	12,746	17,289	17,500	12,000	3,000	15,000
Gymnastics 0122	20,944	13,200	18,761	20,000	1,000	21,000
Concessions 1501	73,498	16,966	115,680	110,000	5,000	115,000
Transfer from General Fund	1,331,160	1,531,160	1,800,000	1,800,000	-	1,800,000
Indirect Revenue	1,032	1,447	1,450	1,450	50	1,500
Total Revenues	\$ 1,857,863	\$ 1,817,201	\$ 2,481,116	\$ 2,384,600	\$ 80,400	\$ 2,465,000
Total Resources	\$ 2,227,956	\$ 2,279,898	\$ 3,182,808	\$ 3,086,292	\$ (38,309)	\$ 3,047,983
Expenditures						
Extra-Curricular Instruction 1800-2099						
Salaries	\$ 990,472	\$ 908,171	\$ 1,102,641	\$ 1,208,401	\$ 51,106	\$ 1,259,507
Fringe Benefits	230,827	220,241	270,000	297,218	16,979	314,197
Purchased Professional Services	100,602	92,994	156,000	138,000	17,000	155,000
Purchased Property Services	33,222	17,968	60,000	45,000	20,000	65,000
Travel/Transportation	116,792	61,909	160,000	165,000	-	165,000
Other Purchased Services	-	-	-	-	-	-
Supplies & Equipment	52,873	105,380	85,000	120,000	(5,000)	115,000
Dues & Fees	56,788	50,955	22,500	25,000	3,000	28,000
Sub Total Extra-Curricular Instruction	\$ 1,581,576	\$ 1,457,618	\$ 1,856,141	\$ 1,998,619	\$ 103,085	\$ 2,101,704
Support Services-Instructional Staff 2200-2299						
Salaries	\$ 44,425	\$ 47,721	\$ 147,839	\$ 166,500	\$ 5,835	\$ 172,335
Fringe Benefits	15,966	15,940	44,500	50,000	3,000	53,000
Purchased Services	9,311	827	200	11,983	(3,983)	8,000
Supplies - Materials	14,438	16,575	26,000	31,000	(1,000)	30,000
Capital Expense	-	250	16,000	16,000	-	16,000
Other Expense	12,420	5,112	10,000	15,000	(7,500)	7,500
Sub Total Support Services	\$ 96,559	\$ 86,425	\$ 244,539	\$ 290,483	\$ (3,648)	\$ 286,835
School Administration 2400-2499						
Salaries	\$ -	\$ -	\$ 272,615	\$ 275,000	9,656	\$ 284,656
Fringe Benefits	-	-	82,600	84,000	7,444	91,444
Purchased Services	-	-	-	-	-	-
Supplies - Materials	-	-	-	-	-	-
Sub Total School Administration	\$ -	\$ -	\$ 355,215	\$ 359,000	\$ 17,100	\$ 376,100

SCHOOL DISTRICT 60						
ATHLETIC FUND 17						
Adopted FY 2022-2023 Budget						
DESCRIPTION				BUDGET		
	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	Amended 2021-2022 Budget	Increase (Decrease)	Adopted 2022-2023 Budget
Facilities, Maintenance and Operation of Plant 2066-2699						
Salaries	\$ -	\$ -	\$ -	\$ 25,000	\$ (20,000)	\$ 5,000
Fringe Benefits	-	-	-	6,000	(4,857)	1,143
Purchased Services	-	-	10,000	-	20,000	20,000
Supplies - Materials	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-
Other Expense	-	-	-	-	-	-
Sub Total Facilities, Maintenance and Operations	\$ -	\$ -	\$ 10,000	\$ 31,000	\$ (4,857)	\$ 26,143
Gymnastics 0122	17,017	19,742	18,250	19,000	1,500	20,500
Concessions 1501	70,106	14,420	115,680	110,000	5,000	115,000
Total Expenditures	\$ 1,765,258	\$ 1,578,205	\$ 2,599,825	\$ 2,808,102	\$ 118,180	\$ 2,926,282
Assigned Fund Balance-Ending-Athletics	456,308	701,845	582,625	\$ 277,343	\$ (156,500)	120,843
Assigned Fund Balance-Ending-Gymnastics	6,389	(153)	358	847	11	858
	\$ 462,698	\$ 701,692	\$ 582,983	\$ 278,190	\$ (156,489)	\$ 121,701
Total Expenditures & Ending Reserves	\$ 2,227,956	\$ 2,279,898	\$ 3,182,808	\$ 3,086,292	\$ (38,309)	\$ 3,047,983

* 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 2022-2023 Budget

Description	BUDGET					
	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	Amended 2021-2022 Budget	Increase (Decrease)	Adopted 2022-2023 Budget
Assigned Fund Balance Beginning	\$ 590,220	\$ 604,558	\$ 847,315	\$ 847,315	\$ 418,330	1,265,645
Revenues						
Per Pupil Allocations - General Fund	\$ 1,150,000	\$ 1,350,000	\$ 1,850,000	\$ 1,850,000	\$ -	\$ 1,850,000
Per Pupil Overhead - Preschool Fund	28,900	28,900	28,900	28,900	-	28,900
Loss Recoveries	5,037	11,780	2,610	100,000	-	100,000
Other	-	-	-	-	-	-
Total Revenues	\$ 1,183,937	\$ 1,390,680	\$ 1,881,510	\$ 1,978,900	\$ -	\$ 1,978,900
Total Resources	\$ 1,774,157	\$ 1,995,238	\$ 2,728,825	\$ 2,826,215	\$ 418,330	\$ 3,244,545
Expenditures						
Insurance Costs						
Unemployment Compensation Insurance	\$ 187,352	\$ 18,575	\$ 156,902	\$ 525,000	\$ -	\$ 525,000
General Property Insurance	669,949	794,203	829,656	830,000	20,000	850,000
General Liability Insurance	179,159	192,656	196,607	200,000	-	200,000
Crime Liability Insurance	-	-	-	1,000	-	1,000
Fidelity Bonds	-	-	950	1,000	-	1,000
Equipment Liability	39,834	44,608	45,244	45,250	1,750	47,000
Vehicle Property & Liability Insurance-M & O	67,855	76,029	80,325	81,500	1,500	83,000
Vehicle Property & Liability Insurance-Transportation	-	-	1,173	-	2,000	2,000
Subtotal Insurance Costs	\$ 1,144,149	\$ 1,126,071	\$ 1,310,857	\$ 1,683,750	\$ 25,250	\$ 1,709,000
Losses and Deductibles						
Replace Equipment	\$ -	\$ -	\$ 140,230	\$ -	\$ 200,000	\$ 200,000
Other	25,449	21,852	12,093	100,000	-	100,000
Subtotal Losses and Deductible	\$ 25,449	\$ 21,852	\$ 152,323	\$ 100,000	\$ 200,000	\$ 300,000
Total Expenditures	\$ 1,169,598	1,147,923	1,463,180	\$ 1,783,750	\$ 225,250	\$ 2,009,000
Assigned Fund Balance Ending	\$ 604,558	\$ 847,315	\$ 1,265,645	\$ 1,042,465	193,080	\$ 1,235,545
Total Expenditures and Fund Balance	\$ 1,774,156	\$ 1,995,238	\$ 2,728,825	\$ 2,826,215	\$ 418,330	3,244,545

SCHOOL DISTRICT 60

PRESCHOOL FUND 19

Adopted FY 2022-2023 Budget

Description	BUDGET					
	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	Amended FY 2021-2022 Budget	Increase (Decrease)	Adopted FY 2022-2023 Budget
Reserved Fund Balance - Beginning	\$ 1,558,220	\$ 2,255,254	\$ 1,874,502	\$ 1,927,874	\$ (53,372)	\$ 1,874,502
Revenues						
Miscellaneous Revenue	\$ 17,111	\$ -	\$ -	\$ -	\$ -	\$ -
CDE Pupil Count adjustment				-	-	-
Per Pupil Funding-Early Childhood Education	5,440,382	4,522,853	5,559,097	5,453,444	387,360	5,840,804
Transfer to General Fund	-	-	-	-	-	-
Total Revenues	\$ 5,457,493	\$ 4,522,853	\$ 5,559,097	\$ 5,453,444	\$ 387,360	\$ 5,840,804
Total Resources	\$ 7,015,713	\$ 6,778,107	\$ 7,433,599	\$ 7,381,318	\$ 333,988	\$ 7,715,306
Expenditures						
Regular Education Instruction 0010-0040						
Salaries	\$ 2,850,486	\$ 2,752,119	\$ 2,796,721	\$ 3,023,773	\$ 67,064	\$ 3,090,836
Benefits	1,057,142	1,032,091	1,026,320	1,103,218	61,980	1,165,198
Purchased Educational Services	247,263	298,787	359,658	360,946	-	360,946
Other Purchased Services	24,587	23,000	26,028	51,047	8,082	59,129
Supplies	48,034	81,223	49,814	162,541	(1,201)	161,341
Equipment	10,793	152,597	1,200	137,189	-	137,189
Other	28,091	25,687	14,698	46,703	(2,550)	44,153
Subtotal Instruction	\$ 4,266,395	\$ 4,365,504	\$ 4,274,440	\$ 4,885,416	\$ 133,375	\$ 5,018,791
Support Services-Instructional Staff 2200-2299						
Salaries	\$ 188,969	\$ 238,957	\$ 251,691	\$ 261,519	121,707	\$ 383,226
Benefits	48,148	70,329	75,715	81,470	29,991	111,461
Other Purchased Services	-	-	-	-	-	-
Supplies	-	2,672	950	2,575	-	2,575
Equipment	-	-	-	-	-	-
Other	-	-	-	2,369	-	2,369
Subtotal Support Service Instructional	\$ 237,117	\$ 311,958	\$ 328,356	\$ 347,933	\$ 151,698	\$ 499,631
Other Support Services						
Capital Projects Fund Allocation	\$ 145,500	\$ 145,500	\$ 145,500	\$ 145,500	\$ -	\$ 145,500
Insurance Fund Allocation	28,900	28,900	28,900	28,900	-	28,900
Indirect charge	82,547	51,743	100,614	98,272	19,368	117,640
Subtotal Support Services	\$ 256,947	\$ 226,143	\$ 275,014	\$ 272,672	\$ 19,368	\$ 292,040
Total Expenditures	\$ 4,760,459	\$ 4,903,605	\$ 4,877,809	\$ 5,506,021	\$ 304,441	\$ 5,810,462
Reserved Fund Balance-Ending	\$ 2,255,254	\$ 1,874,502	\$ 2,555,790	\$ 1,875,297	\$ 29,547	\$ 1,904,844
Total Expenditures & Fund Balance	\$ 7,015,713	\$ 6,778,107	\$ 7,433,599	\$ 7,381,318	\$ 333,988	\$ 7,715,306

OTHER FUNDS

SCHOOL DISTRICT 60						
NUTRITION SERVICES FUND 21						
Adopted FY 2022-2023 Budget						
				BUDGET		
	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	Amended FY 2021-2022 Budget	Increase (Decrease)	Adopted FY 2022-2023 Budget
Assigned Fund Balance	\$ 6,129,856	\$ 6,103,103	\$ 7,100,427	\$ 6,939,789	\$ (515,039)	\$ 6,424,750
Prior Period Adjustment	-	-	(160,639)	-	-	-
Non Spendable Fund Balance	95,648	124,463	57,955	57,955	(57,955)	-
Total Fund Balance	\$ 6,225,504	\$ 6,227,566	\$ 6,997,744	\$ 6,997,744	\$ (572,994)	\$ 6,424,750
Revenues						
Interest Earnings	\$ 96,150	\$ 7,468	\$ 9,988	\$ 5,000	\$ 25,000	\$ 30,000
Student Lunch Revenue	12,348	-	-	-	-	-
Adult Meal Revenue	80,680	25,824	4,183	6,000	602	6,602
Ala Carte Sales	101,815	15,496	28,786	28,000	5,608	33,608
Other	216,374	211,274	194,177	174,867	(119,867)	55,000
State Revenue	75,172	70,648	70,169	70,343	26,991	97,334
Federal Revenue						
Breakfast Grant 4559 COVID 19 Begin Oct 2020	-	1,770,781	2,461,320	2,819,435	(2,819,435)	-
Lunch Grant 4559 COVID 19 Begin Oct 2020	-	3,214,990	5,060,983	5,667,456	(5,667,456)	-
Breakfast Grant 4553***	1,941,405	-	-	-	2,655,951	2,655,951
Lunch Grant 4555 ***	3,501,912	-	-	-	5,083,906	5,083,906
Commodities	660,059	498,981	590,228	590,228	-	590,228
COVID 19 CARES	1,006,534	826,026	-	-	-	-
COVID 19 Emergency Operational Cost	-	-	-	-	-	-
Reimbursement	-	582,762	-	-	-	-
Summer Lunch Program	57,612	-	157,997	157,996	(32,996)	125,000
USDA Supply Chain Assistance	-	-	221,935	-	-	-
Other - Grants	386,969	274,223	514,772	421,000	70,798	491,798
Transfer In from General Fund	-	-	-	-	-	-
Total Revenues	\$ 8,137,030	\$ 7,498,472	\$ 9,314,537	\$ 9,940,325	\$ (770,899)	\$ 9,169,426
Total Resources	\$ 14,362,534	\$ 13,726,038	\$ 16,312,281	\$ 16,938,069	\$ (1,343,893)	\$ 15,594,176
Expenditures						
Director of Nutrition Program 3110						
Salaries	\$ 370,386	\$ 256,421	\$ 183,488	\$ 218,756	\$ (46,559)	\$ 172,197
Benefits	108,591	78,519	53,733	72,848	(20,315)	52,533
Purchased Services	110,359	108,370	8,101,647	8,166,193	1,833,807	10,000,000
Supplies	74,674	99,118	46,904	118,800	(32,850)	85,950
Equipment	-	-	-	-	-	-
Other	8,282	4,962	3,159	9,470	(1,020)	8,450
Indirect Cost	122,735	297,897	61,000	61,000	-	61,000
Subtotal Director of Nutrition	\$ 795,027	\$ 845,287	\$ 8,449,932	\$ 8,647,067	\$ 1,733,063	\$ 10,380,130
Food Preparation/Serving Program 3120						
Salaries	\$ 2,290,267	\$ 1,990,189	\$ 22,661	\$ 47,662	\$ (47,662)	\$ -
Benefits	676,891	659,987	15,436	15,443	(15,443)	-
Purchased Services	100,901	68,255	101,228	195,692	4,000	199,692
Commodities	660,059	498,981	590,228	590,228	-	590,228
Other Food Supplies	3,263,221	2,342,567	173,556	210,922	(13,292)	197,630
Non-Food Supplies	159,611	156,268	34,900	330,033	(15,566)	314,467
Equipment	71,696	22,581	317,962	950,894	(22,000)	928,894
Other	346	-	-	-	-	-
Subtotal Food Preparation/Serving	\$ 7,222,992	\$ 5,738,828	\$ 1,255,971	\$ 2,340,874	\$ (109,963)	\$ 2,230,911

SCHOOL DISTRICT 60						
NUTRITION SERVICES FUND 21						
Adopted FY 2022-2023 Budget						
	BUDGET					
	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	Amended FY 2021-2022 Budget	Increase (Decrease)	Adopted FY 2022-2023 Budget
Food Delivery Program 3130						
Salaries	\$ 85,039	\$ 104,134	\$ -	\$ -	\$ -	\$ -
Benefits	18,737	26,571	15	10	(10)	-
Purchased Services	699	4,749	20,150	20,600	-	20,600
Supplies	12,474	8,727	8,000	15,500	-	15,500
Equipment - Vehicles	-	-	153,463	450,000	(450,000)	-
Other	-	-	-	-	-	-
Subtotal Food Delivery	\$ 116,949	\$ 144,180	\$ 181,628	\$ 486,110	\$ (450,010)	\$ 36,100
Total Expenditures	8,134,968	\$ 6,728,295	\$ 9,887,531	\$ 11,474,051	\$ 1,173,090	\$ 12,647,141
Committed Fund Balance	\$ 6,103,103	\$ 7,100,427	\$ 6,424,750	\$ 5,464,018	\$ (2,516,983)	\$ 2,947,035
Prior Period Adjustment	-	(160,639)	-	-	-	-
Non Spendable Fund Balance	124,463	57,955	-	-	-	-
Total Fund Balance	\$ 6,227,566	\$ 6,997,744	\$ 6,424,750	\$ 5,464,018	\$ (2,516,983)	\$ 2,947,035
Total Expenditures & Net Assets	\$ 14,362,534	\$ 13,726,038	\$ 16,312,281	\$ 16,938,069	\$ (1,343,893)	\$ 15,594,176
*** USDA returning to prepandemic coding						

SCHOOL DISTRICT 60								
GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22								
Adopted FY 2022-2023 Budget								
DESCRIPTION	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	2021-2022 Carryover- Estimated	BUDGET			
					2022-2023 Grant Awards	Amended 2021-2022 Budget	Increase (Decrease)	Adopted 2022-2023 Budget
Revenues								
Federal Grants	\$ 14,648,808	\$ 25,506,574	\$ 26,040,804	\$ 60,892,362	\$ 22,673,129	\$ 93,814,359	\$ (10,248,868)	\$ 83,565,491
State Grants	2,549,112	3,956,164	3,706,373	1,541,087	6,077,167	10,621,924	(3,003,670)	7,618,254
Local Grants	218,231	97,350	121,847	97,525	900,000	900,000	97,525	997,525
Total Revenues	\$ 17,416,151	\$ 29,560,088	\$ 29,869,024	\$ 62,530,974	\$ 29,650,296	\$ 105,336,283	\$ (13,155,013)	\$ 92,181,270
Expenditures								
Federal Grants								
No Child Left Behind, Title I, Part A: Improving Basic Programs	\$ 5,454,218	\$ 6,260,480	\$ 6,325,383	\$ 1,803,410	\$ 7,632,854	\$ 8,128,793	\$ 1,307,471	\$ 9,436,264
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	3,308,849	96,238	3,405,087
Carl Perkins Vocational & Applied Technology Education Act, Title	76,181	111,456	129,280	160,054	289,333	289,333	160,054	449,387
Individuals with Disabilities Education Act, Part B (IDEA): Special	75,469	80,773	98,723	-	92,766	85,410	7,356	92,766
No Child Left Behind: Title III Part A: English Language	46,595	91,932	58,673	13,228	67,571	71,901	8,898	80,799
No Child Left Behind, Title II, Part A: Teacher and Principal	936,894	964,541	687,584	617,695	839,047	1,305,279	151,463	1,456,742
Elementary and Secondary School Emergency Relief Funds III	-	-	3,861,705	39,133,515	-	42,995,220	(3,861,705)	39,133,515
Elementary and Secondary School Emergency Relief Funds II	-	25,513	6,754,483	12,350,696	-	19,105,179	(6,754,483)	12,350,696
Elementary and Secondary School Emergency Relief II	-	-	-	166,687	-	166,687	-	166,687
and Academic Enrichment Grants	519,508	465,068	370,138	160,339	562,683	530,477	192,545	723,022
Elementary and Secondary School Emergency Relief Funds	-	2,349,185	2,348,392	-	-	2,348,392	(2,348,392)	-
American Rescue Plan ESSER- EASI	-	-	6,841	264,930	272,885	-	537,815	537,815
CDE Learning Cohort	-	-	-	45,000	-	-	45,000	45,000
CNP Farm to School	-	-	7,168	4,532	-	-	-	4,532
No Child Left Behind, Title I, Part A: Improving Basic Programs	425,868	370,023	232,023	194,707	-	697,889	(503,182)	194,707
Coronavirus Relief Fund At Risk Funding	-	1,679,151	-	-	-	-	-	-
Idea Part C Child Find	4,155	266	-	-	-	-	-	-
McKinney-Vento Homeless Education Assistance Improvement	6,951	-	-	-	72,441	-	72,441	72,441
Race to the Top - Early Childhood Readiness Assessment	-	-	-	-	-	-	-	-
National School Lunch Equipment Assistance	-	-	-	-	-	-	-	-
PSAS Safe School Reopening	-	435,000	-	-	-	-	-	-
IDEA Part B American Rescue Plan (ARP)	-	-	114,000	642,731	-	756,731	(114,000)	642,731
IDEA Preschool American Rescue Plan (ARP)	-	-	-	52,784	-	52,784	-	52,784
Response, Innovation, and Student Equity (RISE) Education Fund	-	-	-	-	-	-	-	-
Emergency Response CDE Nursing Workforce	-	-	60,000	60,000	-	-	60,000	60,000
Title III	-	268	-	-	-	-	-	-
American Rescue Plan ESSER Homeless Children and Youth	-	-	41,334	23,778	-	65,112	(41,334)	23,778
American Rescue Plan ESSER III Homless Children and Youth-II	-	-	21,218	121,959	-	143,177	(21,218)	121,959
Medicaid - Reimbursement	1,016,485	1,055,578	1,615,010	5,076,317	1,438,462	6,691,327	(176,548)	6,514,779
Other Federal Grants	-	30,905	-	-	8,000,000	7,071,819	928,181	8,000,000
Subtotal Federal Grants	\$ 14,648,808	\$ 25,506,574	\$ 26,040,804	\$ 60,892,362	\$ 22,673,129	\$ 93,814,359	\$ (10,248,868)	\$ 83,565,491
State Grants								
Early Literacy Grant	\$ 1,811,340	\$ 1,799,349	\$ 2,172,863	\$ 747,004	\$ -	\$ 2,919,866	\$ (2,172,862)	\$ 747,004
READ Act	8,251	159,350	-	-	-	-	-	-
State Grants to Libraries	-	-	-	-	-	-	-	-
School Turnaround Leaders Development Program	265,810	442,814	330,281	347,226	211,100	752,505	(194,179)	558,326

SCHOOL DISTRICT 60								
GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22								
Adopted FY 2022-2023 Budget								
DESCRIPTION	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	2021-2022 Carryover- Estimated	BUDGET			
					2022-2023 Grant Awards	Amended 2021-2022 Budget	Increase (Decrease)	Adopted 2022-2023 Budget
Gifted Education Universal Screening and Qualified Personnel	40,148	42,276	31,522	-	40,000	31,522	8,478	40,000
Bullying Prevention Grant	186,028	215,421	206,106	-	-	238,873	(238,873)	-
Career Development Incentive Program	-	-	-	24,626	-	24,626	-	24,626
Computer Science Education Grant	27,276	24,974	39,078	922	-	40,000	(39,078)	922
ELG Professional Development	-	3,750	106,278	235,296	96,000	341,574	(10,278)	331,296
ELG Sustainability	24,036	63,418	-	-	-	12,102	(12,102)	-
Ninth Grade Success	8,423	83,268	13,340	-	-	61,931	(61,931)	-
READ Act	176,317	1,094,391	723,258	93,064	730,067	816,322	6,809	823,131
ELG Supplemental EBT	-	-	-	-	-	-	-	-
Connecting Colorado Students	-	27,153	58,646	-	-	58,646	(58,646)	-
GOCO Grant	-	-	-	-	-	-	-	-
CPW Archery	1,482	-	-	-	-	-	-	-
SAFER	-	-	-	-	-	-	-	-
Child Care Relief - DHS	-	-	25,001	92,949	-	117,950	(25,001)	92,949
Other State Grants	-	-	-	-	5,000,000	5,206,007	(206,007)	5,000,000
Subtotal State Grants	\$ 2,549,112	\$ 3,956,164	\$ 3,706,373	\$ 1,541,087	\$ 6,077,167	\$ 10,621,924	\$ (3,003,670)	\$ 7,618,254
Other Grants								
Local Grants	\$ 218,231	\$ 97,350	\$ 121,847	\$ 97,525	\$ 900,000	\$ 900,000	\$ 97,525	\$ 997,525
Subtotal Other Grants	\$ 218,231	\$ 97,350	\$ 121,847	\$ 97,525	\$ 900,000	\$ 900,000	\$ 97,525	\$ 997,525
Total Expenditures	\$ 17,416,151	\$ 29,560,088	\$ 29,869,024	\$ 62,530,974	\$ 29,650,296	\$ 105,336,283	\$ (13,155,013)	\$ 92,181,270

SCHOOL DISTRICT 60
FUND 23 STUDENT ACTIVITY FUND

Adopted FY 2022-2023 Budget

Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	BUDGET		
				Amended FY 2021-2022 Budget	Increase (Decrease)	Adopted FY 2022-2023 Budget
Committed Fund Balance - Beginning	\$ 2,084,096	\$ 2,070,767	\$ 1,974,811	\$ 1,974,811	\$ 118,239	\$ 2,093,050
Revenues						
Interest Revenue	\$ 28,871	\$ 2,394	\$ 2,525	\$ 4,000	\$ -	\$ 4,000
Local Revenue	1,491,258	596,427	1,411,031	1,200,000	1,300,000	2,500,000
Total Revenues	\$ 1,520,129	\$ 598,821	\$ 1,413,556	\$ 1,204,000	\$ 1,300,000	\$ 2,504,000
Total Resources	\$ 3,604,225	\$ 2,669,588	\$ 3,388,367	\$ 3,178,811	\$ 1,418,239	\$ 4,597,050
Expenditures						
Purchased Services	\$ 248,371	\$ 32,856	\$ 253,625	\$ 213,000	\$ 87,000	\$ 300,000
Supplies	1,118,544	597,902	1,017,420	2,396,301	1,246,892	3,643,193
Equipment	59,772	5,394	7,489	75,000	25,000	100,000
Other (Printing/Dues & Fees)	106,770	58,625	16,784	130,000	-	130,000
Total Expenditures	\$ 1,533,458	\$ 694,777	\$ 1,295,317	\$ 2,814,301	\$ 1,358,892	\$ 4,173,193
Committed Fund Balance - Ending	\$ 2,070,767	\$ 1,974,811	\$ 2,093,050	\$ 364,510	\$ 59,347	\$ 423,857
Total Expenditures and Net Assets	\$ 3,604,225	\$ 2,669,588	\$ 3,388,367	\$ 3,178,811	1,418,239	\$ 4,597,050

SCHOOL DISTRICT 60						
EDUCATION FOUNDATION FUND 27						
Adopted FY 2022-2023 Budget						
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	BUDGET		
				Amended FY 2021-2022 Budget	Increase (Decrease)	Adopted FY 2022-2023 Budget
Committed Fund Balance Beginning	<u>\$ 156,243</u>	<u>\$ 192,837</u>	<u>\$ 230,579</u>	<u>\$ 230,579</u>	<u>\$ (9,295)</u>	<u>\$ 221,284</u>
Revenues						
Earnings on Investments	\$ 2,424	\$ 220	\$ 326	\$ 500	\$ -	\$ 500
Grant Revenue	25,000	15,263	-	37,800	-	37,800
Other Local Revenue	53,552	73,372	65,000	120,000	-	120,000
Total Revenues	<u>\$ 80,976</u>	<u>\$ 88,855</u>	<u>\$ 65,326</u>	<u>\$ 158,300</u>	<u>\$ -</u>	<u>\$ 158,300</u>
Total Resources	<u>\$ 237,219</u>	<u>\$ 281,692</u>	<u>\$ 295,905</u>	<u>\$ 388,879</u>	<u>\$ (9,295)</u>	<u>\$ 379,584</u>
Expenditures						
Instructional	\$ 36,326	\$ 39,892	\$ 61,803	\$ 250,000	\$ -	\$ 250,000
Student Support	-	8,282	-	28,974	55,207	84,181
Support	8,056	2,939	12,817	5,000	10,000	15,000
Total Expenditures	<u>\$ 44,382</u>	<u>\$ 51,113</u>	<u>\$ 74,620</u>	<u>\$ 283,974</u>	<u>\$ 65,207</u>	<u>\$ 349,181</u>
Committed Fund Balances Ending	<u>\$ 192,837</u>	<u>\$ 230,579</u>	<u>\$ 221,284</u>	<u>\$ 104,905</u>	<u>\$ (74,502)</u>	<u>\$ 30,403</u>
Total Expenditures & Net Assets	<u>\$ 237,219</u>	<u>\$ 281,692</u>	<u>\$ 295,905</u>	<u>\$ 388,879</u>	<u>\$ (9,295)</u>	<u>\$ 379,584</u>

SCHOOL DISTRICT 60						
BOND REDEMPTION FUND 31						
Adopted FY 2022-2023 Budget						
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	BUDGET		
				Amended FY 2021-2022 Budget	Increase (Decrease)	Adopted FY 2022-2023 Budget
Restricted Fund Balance-Beginning	\$ 9,236,187	\$ 16,994,557	\$ 17,642,323	\$ 17,642,323	\$ 1,374,948	\$ 19,017,271
Revenues & Other Sources						
Interest Income	\$ 143,038	\$ 20,975	\$ 5,452	\$ 25,000	\$ (15,000)	10,000
State Parks	-	84	-	-	-	-
Property Taxes	19,138,602	19,974,221	19,368,010	19,159,655	345	19,160,000
Total Revenues	\$ 19,281,640	\$ 19,995,280	\$ 19,373,462	\$ 19,184,655	\$ (14,655)	19,170,000
Total Resources	\$ 28,517,827	\$ 36,989,837	\$ 37,015,785	\$ 36,826,978	\$ 1,360,293	\$ 38,187,271
Expenditures & Other Uses						
Interest Long-Term Debt	\$ 1,259,375	\$ 924,075	\$ 564,825	\$ 564,825	\$ (374,475)	\$ 190,350
Principal Long-term Debt	6,680,000	7,005,000	7,365,000	7,365,000	365,000	7,730,000
Banking Fees	900	5,900	3,900	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
Principal Long-term Debt 2020 Bond	-	1,855,000	-	-	-	-
Interest Long-Term Debt 2020 Bond for BEST	-	119,514	245,115	245,115	(10,115)	235,000
Principal Long-term Debt 2020 Bond for BEST	-	-	428,025	428,025	4,504	432,529
Banking Fees 2020 Bond	-	-	-	-	-	-
Total Expenditures	\$ 11,523,271	\$ 19,347,514	\$ 17,998,515	\$ 18,000,615	\$ (15,086)	\$ 17,985,529
Increase (Decrease) to Fund Balance	\$ 7,758,369	\$ 647,766	\$ 1,374,948	\$ 1,184,040	\$ 431	\$ 1,184,471
Restricted Fund Balance-Ending	\$ 16,994,557	\$ 17,642,323	\$ 19,017,271	\$ 18,826,363	\$ 1,375,378	\$ 20,201,741
Total Expenditures & Fund Balance	\$ 28,517,827	\$ 36,989,837	\$ 37,015,785	\$ 36,826,978	\$ 1,360,293	\$ 38,187,271

SCHOOL DISTRICT 60

General Obligation Refunding Bonds, Series 2009

General Obligation Bonds, Series 2020

Colorado BEST Match GO Bonds 2020

Adopted FY 2022-2023 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
12/15/2019	\$ 6,680,000	\$ 709,775	\$ -	\$ -	\$ -	\$ -	\$ 7,389,775	
6/15/2020	-	549,600	-	-	-	3,582,996	4,132,596	\$ 11,522,371 FY19-20
12/15/2020	7,005,000	549,600	-	-	1,855,000	4,742,200	14,151,800	
6/1/2021	-	-	-	119,514	-	-	119,514	
6/15/2021	-	374,475	-	-	-	4,695,825	5,070,300	19,341,614 FY20-21
12/1/2021	-	-	428,025	125,073	-	-	553,098	
12/15/2021	7,365,000	374,475	-	-	-	4,695,825	12,435,300	
6/1/2022	-	-	-	120,042	-	-	120,042	
6/15/2022	-	190,350	-	-	-	4,695,825	4,886,175	17,994,615 FY21-22
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			<u>\$ 6,962,161</u>	<u>\$ 1,027,348</u>				

SCHOOL DISTRICT 60						
BUILDING FUND BOND 2020 FUND 41 BY LOCATION						
Adopted FY 2022-2023 Budget						
Description	2019 2020 Audited	2020-2021 Audited	2021-2022 Estimated	BUDGET		
				Amendment 1 2021-2022 Budget	Increase (Decrease)	Adopted 2022-2023 Budget
Beginning Fund Balance						
Committed Fund Balance	\$ -	\$ 208,731,508	\$ 212,036,263	\$ 184,988,951	\$ (138,781,871)	\$ 46,207,080
Committed Fund Balance - Carryover Projects	-	44,733,077	-	27,047,312	23,103,340	50,150,652
Committed Fund Balance - Construction In Progress	-	1,921,858	25,663,892	25,663,892	42,149,623	67,813,515
Beginning Fund Balance	\$ -	\$ 255,386,443	\$ 237,700,155	\$ 237,700,155	\$ (73,528,908)	\$ 164,171,247
Revenues						
Investment Income	\$ 497,141	\$ 2,855,837	\$ 1,923,662	\$ 2,268,964	\$ (1,000,000)	\$ 1,268,964
Dividends	73,054	3,750	14,724	75,000	-	75,000
Bond Principal	207,610,000	-	-	-	-	-
Bond Premium/Discount	46,654,936	-	-	-	-	-
Realized Gain (Loss) on Investments	71,430	278,111	-	1,250,000	(1,250,000)	-
Unrealized Gains (Loss) on Investments	3,666,641	(2,090,122)	(1,607,072)	(1,250,000)	1,219,445	(30,555)
Other	-	-	-	295,000	(295,000)	-
BEST Grant(s)	-	10,640,000	-	-	4,862,170	4,862,170
Total Revenues	\$ 258,573,202	\$ 11,687,576	\$ 331,314	\$ 2,638,964	\$ 3,536,615	\$ 6,175,579
Total Resources	\$ 258,573,202	\$ 267,074,019	\$ 238,031,469	\$ 240,339,119	\$ (69,992,293)	\$ 170,346,826
Expenditures						
Baca Elementary	\$ -	\$ 14,955	\$ 8,787	\$ 12,802	\$ (8,786)	\$ 4,016
Belmont Elementary	2,896	63,948	13,044	5,161,209	476,147	5,637,356
Bessemer Elementary	-	14,955	8,787	12,802	(8,786)	4,016
Beulah Heights Elementary	2,172	80,307	475,632	2,058,599	(464,498)	1,594,101
Bradford Elementary	-	14,955	8,787	35,044	(8,786)	26,258
Columbian Elementary	-	14,955	8,787	12,802	(8,786)	4,016
Fountain IMS	-	14,955	26,091	44,553	(26,090)	18,463
Franklin Elementary	2,172	149,546	699,409	860,099	6,918,491	7,778,590
Goodnight K-8	-	14,955	8,787	12,802	(8,786)	4,016
Haaff Elementary	-	14,955	8,787	12,802	(8,786)	4,016
Highland Park Elementary	40,112	756,850	301,441	1,715,264	(413,424)	1,301,840
Heritage Elementary	-	14,955	8,787	12,802	(8,786)	4,016
Irving Elementary	-	14,955	113,901	205,676	(113,902)	91,774
Minnequa Elementary	23,157	502,200	12,401	541,754	(36,371)	505,383
Morton Elementary	-	14,955	39,065	68,361	(39,066)	29,295
Park View Elementary	-	14,955	50,688	89,687	(50,688)	38,999
South Park Elementary	2,896	200,448	33,998	4,137,040	(3,089,232)	1,047,808
Sunset Park Elementary	2,896	137,548	952,388	1,065,225	7,359,816	8,425,041
Corwin International Magnet School	-	14,955	8,787	12,802	(8,786)	4,016
Heaton Middle School	5,792	313,614	40,851	3,971,410	(2,960,584)	1,010,826
Pueblo Academy of Arts	6,516	4,160,744	5,004,648	9,755,337	(7,863,144)	1,892,193
Risley Middle School	-	14,955	8,787	12,802	(8,786)	4,016
Roncalli Middle School	-	14,955	8,787	60,044	(8,786)	51,258
Centennial High School	726,037	6,633,227	28,944,355	57,842,600	(14,968,021)	42,874,579
Central High School	24,254	970,295	3,788,091	13,520,514	(2,757,510)	10,763,004

SCHOOL DISTRICT 60						
BUILDING FUND BOND 2020 FUND 41 BY LOCATION						
Adopted FY 2022-2023 Budget						
Description	2019 2020 Audited	2020-2021 Audited	2021-2022 Estimated	BUDGET		
				Amendment 1 2021-2022 Budget	Increase (Decrease)	Adopted 2022-2023 Budget
East High School	707,112	7,181,265	28,201,319	60,899,784	(15,553,968)	45,345,816
South High School	16,290	5,489,480	3,666,017	7,826,172	(6,698,733)	1,127,439
Freed Nettie S	-	360,569	1,104,111	15,085,211	21,882,121	36,967,332
Paragon	-	14,955	8,787	12,803	(8,787)	4,016
Administration	-	14,955	8,787	12,803	(8,787)	4,016
Paying Agent Fee	7,000	4,500	-	-	-	-
Advisory Services	61,454	146,854	165,000	165,000	-	165,000
Bond Issuance Cost	1,072,023	-	-	-	-	-
Advertising	-	-	264	5,000	-	5,000
Contingency	-	-	-	667,214	(667,214)	-
Salary Const Manager	26,668	80,001	81,918	84,162	1,838	86,000
PERA Medicare	5,835	17,905	18,340	18,836	824	19,660
Benefits	372	1,117	1,131	6,240	-	6,240
Purchased Services	-	-	-	2,500	-	2,500
Purchased Services Mileage/Travel	-	-	-	1,000	-	1,000
Supplies	75	4,822	1,342	4,000	-	4,000
Motor Fuel	157	791	1,451	1,000	-	1,000
Electronic Media	3,780	1,598	315	1,500	-	1,500
Equipment	-	825	-	900	-	900
Printing	-	-	-	1,000	-	1,000
Facilities	-	14,955	8,787	12,803	(8,787)	4,016
Pass Thru CHPA	-	432,214	-	567,786	-	567,786
Pass Thru PSAS Jones	-	-	-	1,000,000	-	1,000,000
Heroes	447,092	1,414,001	-	123,820	(123,820)	-
Carlile (closed 2021 move to loc 979)	-	14,955	8,787	35,044	(8,786)	26,258
Total Expenditures	\$ 3,186,758	\$ 29,373,865	\$ 73,860,222	\$ 187,769,410	\$ (19,310,037)	\$ 168,459,374
Fund Balance Designations						
Committed Fund Balance	\$ 208,731,508	\$ 212,036,262	\$ 46,207,080	\$ 8,026,798	\$ (111,859,474)	\$ (103,832,676)
Committed Fund Balance - Carryover Projects	44,733,077	-	50,150,652	-	-	-
Committed Fund Balance - CIP	1,921,858	25,663,892	67,813,515	44,542,911	61,177,217	105,720,128
Subtotal	\$ 255,386,443	\$ 237,700,154	\$ 164,171,247	\$ 52,569,709	\$ (50,682,257)	\$ 1,887,452
Total Expenditures and Fund Balance	\$ 258,573,201	\$ 267,074,019	\$ 238,031,469	\$ 240,339,119	\$ (69,992,294)	\$ 170,346,826

SCHOOL DISTRICT 60						
CAPITAL PROJECTS FUND 43						
Adopted FY 2022-2023 Budget						
Description	BUDGET					
	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	Amendment 1 2021-2022 Budget	Increase (Decrease)	Adopted 2022-2023 Budget
Beginning Fund Balance						
Assigned Fund Balance	\$ 2,830,286	\$ 7,554,196	\$ 14,003,792	\$ 13,722,970	\$ (1,813,511)	\$ 11,909,459
Assigned Carryover Projects-Facilities	2,754,418	1,203,652	1,957,916	1,957,916	3,113,569	\$ 5,071,485
Assigned Construction In Progress	-	-	-	-	25,000	\$ 25,000
Assigned Emergency Reserve	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
Beginning Fund Balance	\$ 7,584,704	\$ 10,757,848	\$ 17,961,708	17,680,886	\$ 3,325,058	\$ 21,005,944
Revenues						
Specific Ownership Taxes	\$ 1,211,105	\$ 1,852,104	\$ 1,471,964	\$ 1,900,000	\$ -	\$ 1,900,000
Investment Income	110,979	11,305	4,943	20,000	-	20,000
Sale of Fixed Assets	22,760	24,384	108,629	15,000	-	15,000
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	-	-	-	500,000	5,564,285	6,064,285
BEST Grant HVAC Risley	-	-	-	500,000	1,446,610	1,946,610
HB19-1055 Kindergarten FFE	380,522	162,636	20,354	23,765	(23,765)	-
Grants - Other	-	-	-	-	-	-
ESPC Revenue	-	-	8,320	-	-	-
COGO Grant Bessemer	110,000	-	-	-	-	-
BEST Grant Flow thru CHPA	-	-	-	-	30,135,957	30,135,957
Per Pupil Allocation from General Fund	\$ 6,800,000	\$ 6,800,000	\$ 6,849,999	9,800,000	\$ -	\$ 9,800,000
Per Pupil Overhead from Preschool Fund	145,500	145,500	109,125	145,500	-	145,500
Total Revenues	\$ 8,792,866	\$ 9,483,569	\$ 8,573,335	13,666,265	\$ 37,123,087	\$ 50,789,352
Total Resources	\$ 16,377,570	\$ 20,241,417	\$ 26,535,043	31,347,151	\$ 40,448,145	\$ 71,795,296
Expenditures						
Facility Improvements & Repairs						
Baca	\$ 21,150	\$ -	\$ -	\$ -	\$ -	\$ -
Belmont	17,081	-	47,320	-	112,070	112,070
Bessemer Academy	-	-	42,573	19,670	(19,670)	-
Beulah Heights	-	-	-	44,835	150,000	194,835
Bradford	-	-	23,942	-	265,000	265,000
Carlile	61,120	-	4,897	-	-	-
Columbian	-	8,298	57,892	44,817	32,602	77,419
Fountain International Magnet School (FIMS)	425,038	414,464	83,488	464,536	(464,536)	-
Franklin	35,640	-	16,950	-	39,629	39,629
Goodnight	6,659	39,510	-	-	-	-
Haaff	33,564	-	23,773	23,773	(11,703)	12,070
Highland Park	-	-	-	-	-	-
Heritage Repairs/HVAC Engineering	-	5,000	188,817	48,010	99,999	148,009
Irving	-	-	-	-	125,000	125,000
Minnequa	-	-	5,573	-	28,000	28,000
Morton	-	-	126,366	-	125,000	125,000
Parkview	-	-	378,607	640,800	(600,800)	40,000

SCHOOL DISTRICT 60						
CAPITAL PROJECTS FUND 43						
Adopted FY 2022-2023 Budget						
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	BUDGET		
				Amendment 1 2021-2022 Budget	Increase (Decrease)	Adopted 2022-2023 Budget
South Park	-	-	15,980	-	150,000	150,000
Sunset Park	35,640	-	-	-	36,777	36,777
Corwin International Magnet School	-	-	-	-	5,100	5,100
Heaton	43,398	30,626	36,539	-	10,000	10,000
Pueblo Academy of Arts	-	-	37,811	-	162,928	162,928
Risley Middle School	-	147,230	10,256	506,367	(439,129)	67,238
Roncalli STEM Academy	-	-	-	-	-	-
Paragon	-	-	34,850	-	5,000	5,000
Centennial	437,155	47,278	11,054	-	-	-
Central	69,120	119,268	8,944	10,844	(8,944)	1,900
East	833,364	13,497	-	13,498	(13,498)	-
South	1,547,066	64,685	207,109	145,985	(130,985)	15,000
Admin Building Repair & Maint	\$ 49,365	\$ 31,040	\$ 23,639	\$ 45,000	\$ (45,000)	\$ -
Athletics Department	-	-	-	-	-	-
Data Center Server Room A/C	-	-	171,100	110,000	(110,000)	-
Safety, Security, Fire Alarm Purchased Services	42,276	44,186	55,526	160,000	(80,000)	80,000
District Architectural Consultant Services	-	32,520	32,520	175,000	-	175,000
District Wide Repairs & Maint	-	-	9,400	1,050,000	-	1,050,000
District Advertising Costs	-	-	-	-	-	-
District Desk replacement	-	-	-	250,000	-	250,000
District Wide supplies	9,894	15,409	139,120	25,000	(25,000)	-
Facility Inspections	-	-	19,122	45,000	42,000	87,000
Facility Repairs-Other	123,810	104,671	63,450	750,000	102,464	852,464
Facility Supplies	-	-	-	-	-	-
Dutch Clark Stadium	-	-	47,708	-	-	-
Closed location	-	-	27,600	-	-	-
Subtotal Facility Improvements and Repairs	\$ 3,791,339.01	\$ 1,117,682.00	\$ 1,951,925.70	\$ 4,573,135.00	\$ (457,694.54)	\$ 4,115,416.46
Vehicles and Equipment						
Facility Capital Machinery & Equipment	\$ -	\$ -	\$ 21,320	\$ 25,000	\$ -	\$ 25,000
Facility Custodial Non Capital Equipment	29,750	-	-	87,000	-	87,000
Facility Grounds Non Capital Equipment	-	-	-	200,000	(125,000)	75,000
Facility Operations Non Capital Equipment	-	-	13,796	50,000	-	50,000
Facility Operations Vehicles	113,902	161,348	400,534	235,000	125,000	360,000
Warehouse Vehicles	-	-	40,000	-	-	-
Subtotal Vehicles and Equipment	\$ 143,652	\$ 161,348	\$ 475,649	\$ 597,000	\$ -	\$ 597,000
Grant Funded Projects						
Grants - Other	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000
Bessemer Academy GOCO	110,000	-	-	-	-	-
BEST Grant HVAC Heritage	-	-	12,500	7,774,724	-	7,774,724
BEST Grant HVAC Risley	-	-	12,500	2,496,653	-	2,496,653
BEST Grant Flow thru CHPA	-	-	-	-	-	30,135,957
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	20,354	23,765	(23,765)	-
Subtotal Grant Funded Projects	\$ 490,521	\$ 162,636	\$ 45,354	11,045,142	\$ (23,765)	\$ 41,157,334

SCHOOL DISTRICT 60						
CAPITAL PROJECTS FUND 43						
Adopted FY 2022-2023 Budget						
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	BUDGET		
				Amendment 1 2021-2022 Budget	Increase (Decrease)	Adopted 2022-2023 Budget
Information Systems						
Technology Contracted Repair & Maint	\$ -	\$ 87,292	\$ 46,400	\$ 88,400	\$ 1,600	\$ 90,000
Technology Purchased Svc Technical	-	-	-	-	-	-
Technology Electronic Media	-	-	35,651	35,651	4,349	40,000
Technology Vehicles	-	-	95,160	95,160	4,840	100,000
Technology District Wide Capital Equipment	-	44,358	172,416	1,112,076	(512,076)	600,000
Technology District Wide Non Capital Equipment	1,142,189	706,392	1,448,596	1,824,690	1,175,310	3,000,000
Technology Other Capital Equipment	52,020	-	1,003,976	1,006,216	(6,216)	1,000,000
Subtotal Information Systems	\$ 1,194,209	\$ 838,042	\$ 2,802,198	4,162,193	\$ 661,858	\$ 4,830,000
Total Expenditures	\$ 5,619,722	\$ 2,279,708	\$ 5,275,127	\$ 20,377,470	\$ 180,398	\$ 50,699,750
Fund Balance Designations						
Assigned Fund Balance	\$ 7,554,196	\$ 14,003,792	\$ 11,909,459	\$ 6,969,681	\$ 38,064,567	\$ 14,892,366
Assigned Carryover Projects	1,203,652	1,957,916	5,071,485	-	-	-
Assigned Construction In Progress	-	-	25,000	-	-	-
Assigned Emergency Reserve per BOE policy	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000
Assigned for New K-8 Expenditures	-	-	2,000,000	2,000,000	2,000,000	4,000,000
Non-spendable - Prepaid expenditures	-	-	253,973	-	203,179	203,179
Subtotal	10,757,848	17,961,708	21,259,917	10,969,681	40,267,746	21,095,545
Total Expenditures and Fund Balance	\$ 16,377,570	\$ 20,241,417	\$ 26,535,043	31,347,151	\$ 40,448,145	\$ 71,795,296

SCHOOL DISTRICT 60						
RISK MANAGEMENT INTERNAL SERVICE FUND 64						
Adopted FY 2022-2023 Budget						
DESCRIPTION	2019-2020 Audited	2020-2021 Audited	2021-2022 Estimated	BUDGET		
				Amended 2021-2022 Budget	Increase (Decrease)	Adopted 2022-2023 Budget
Unrestricted Net Assets Beginning	\$ 2,610,225	\$ 2,720,901	\$ 3,051,002	\$ 3,051,002	\$ 107,825	\$ 3,158,826
Revenues						
Interest Revenue	\$ 77	\$ 7	\$ 10	\$ 50	\$ -	\$ 50
Worker's Compensation	1,000,000	1,000,000	900,000	900,000	-	900,000
Dental Insurance	698,195	705,290	691,069	728,000	-	728,000
Misc. Income	-	51,937	372	-	-	-
Transfer from (to) General Fund	-	-	-	-	-	-
Total Revenues	\$ 1,698,272	\$ 1,757,234	\$ 1,591,451	\$ 1,628,050	\$ -	\$ 1,628,050
Total Resources	\$ 4,308,496	\$ 4,478,135	\$ 4,642,453	\$ 4,679,052	\$ 107,825	\$ 4,786,876
Workers' Compensation, Paid	\$ 833,435	\$ 666,637	\$ 733,533	\$ 900,000	\$ -	\$ 900,000
Workers' Compensation, Stop Loss Insurance	21,000	21,000	21,000	21,000	-	21,000
Workers' Compensation, Claims Services	78,540	80,445	50,000	90,000	-	90,000
Workers' Compensation, Consultant	33,600	33,600	33,600	35,000	-	35,000
Subtotal Worker's Compensation	\$ 966,575	\$ 801,682	\$ 838,133	\$ 1,046,000	\$ -	\$ 1,046,000
Dental Insurance, Claims	\$ 533,377	\$ 565,708	\$ 586,494	\$ 650,000	\$ -	\$ 650,000
Dental Insurance, Other Purch Svcs	-	-	-	-	-	-
Dental Insurance, Delta Dental	60,144	59,743	59,000	78,000	-	78,000
Subtotal Dental Insurance	\$ 593,520	\$ 625,451	\$ 645,494	\$ 728,000	\$ -	\$ 728,000
Medical Insurance, Claims, Fees & Premiums	-	-	-	-	-	-
Health Insurance Consultant	27,500	-	-	-	-	-
Subtotal Medical Insurance	\$ 27,500	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,587,595	\$ 1,427,133	\$ 1,483,627	\$ 1,774,000	\$ -	\$ 1,774,000
Unrestricted Net Assets Ending	\$ 2,720,901	\$ 3,051,002	\$ 3,158,826	\$ 2,905,052	\$ 107,825	\$ 3,012,876
Total Expenditures and Net Assets	\$ 4,308,496	\$ 4,478,135	\$ 4,642,453	\$ 4,679,052	\$ 107,825	\$ 4,786,876

PUEBLO CITY SCHOOLS						
SCHOOL DISCRETIONARY BUDGET ALLOCATION						
Adopted Budget FY 2022-2023						
		Students 10/1/2021	Teacher FTEs *	Allocation		
		Actual	Actual	Per Teacher	Per Student	Total
HIGH SCHOOLS:						
320	CENTENNIAL	870.0	51.4	\$29,298	\$52,200	\$81,498
330	CENTRAL	892.0	34.6	\$19,722	\$53,520	\$73,242
340	EAST	934.0	47.5	\$27,075	\$56,040	\$83,115
350	SOUTH	947.0	47.1	\$26,847	\$56,820	\$83,667
463	D60 ONLINE Funds will be carried over until end of ESSER II	353.0	0.0	\$0	\$21,180	\$21,180
465	DUTCH CLARK ONLINE **	121.0	6.0	\$3,420	\$7,260	\$10,680
504	MEDICAID SPED NO STUDENTS IN COUNT	0.0	0.0	\$0	\$100	\$100
520	DETENTION CENTER	9.0	3.0	\$1,710	\$540	\$2,250
546	PARAGON **	243.0	8.5	\$4,845	\$14,580	\$19,425
	** SPLIT 1/3 TO 465 AND 2/3 546 FOR BUDGET					
MIDDLE SCHOOLS:						
230	HEATON	755.0	41.0	\$23,370	\$45,300	\$68,670
250	PUEBLO ACADEMY OF ARTS	595.0	26.0	\$14,820	\$35,700	\$50,520
260	RISLEY	403.0	24.0	\$13,680	\$24,180	\$37,860
270	RONCALLI	470.0	32.0	\$18,240	\$28,200	\$46,440
4-8 SCHOOLS:						
210	CORWIN IMS	512.0	29.0	\$16,530	\$30,720	\$47,250
K-8 SCHOOLS:						
144	GOODNIGHT	557.0	35.5	\$20,235	\$33,420	\$53,655
ELEMENTARY SCHOOLS (excludes preschool):						
131	BACA	217.0	15.0	\$8,550	\$13,020	\$21,570
132	BELMONT	419.0	25.5	\$14,535	\$25,140	\$39,675
133	BESSEMER ACADEMY	208.0	14.5	\$8,265	\$12,480	\$20,745
134	BEULAH HEIGHTS	281.0	14.5	\$8,265	\$16,860	\$25,125
135	BRADFORD	242.0	21.0	\$11,970	\$14,520	\$26,490
136	CARLILE	0.0	0.0	\$0	\$0	\$0
138	COLUMBIAN Modified for Oct 1 count error	337.0	24.5	\$13,965	\$20,220	\$34,185
141	FOUNTAIN	293.0	22.5	\$12,825	\$17,580	\$30,405
142	FRANKLIN	323.0	22.0	\$12,540	\$19,380	\$31,920
145	HAAFF	258.0	17.0	\$9,690	\$15,480	\$25,170
148	HERITAGE	273.0	18.5	\$10,545	\$16,380	\$26,925
147	HIGHLAND PARK	365.0	25.0	\$14,250	\$21,900	\$36,150
150	IRVING	317.0	22.0	\$12,540	\$19,020	\$31,560
154	MINNEQUA	268.0	21.0	\$11,970	\$16,080	\$28,050
155	MORTON	366.0	26.5	\$15,105	\$21,960	\$37,065
156	PARK VIEW	292.0	23.0	\$13,110	\$17,520	\$30,630
158	SOUTH PARK	272.0	18.5	\$10,545	\$16,320	\$26,865
161	SUNSET PARK	401.0	23.8	\$13,538	\$24,060	\$37,598
	TOTAL	12,793.0	740.4	\$422,000	\$767,680	\$1,189,680
<p>Discretionary Budget used for any of the following categories:</p> <ul style="list-style-type: none"> Instructional Materials Professional Development Books, Periodicals Per Teacher* <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>						