PUEBLO
SCHOOL DISTRICT 60
Educating for Purpose and Impact

Restated
General Fund 10

Adopted Budget

JULY 1, 2024 through JUNE 30, 2025

PUEBLO SCHOOL DISTRICT 60
315 W. 11th Street
Pueblo, Colorado 81003

PUEBLO SCHOOL DISTRICT 60
Educating for Purpose and Impact

MISSION STATEMENT

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

PUEBLO SCHOOL DISTRICT NO. 60
APPROPRIATIONS RESOLUTION – Fund 10 Restated Adopted Budget
FISCAL YEAR 2024-25

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 25, 2024 to each fund as specified in the budget for the ensuing fiscal year beginning July 1, 2024 and ending June 30, 2025.

Government Funds	
General Fund	$185,879,490
Athletic Fund-sub fund	3,723,031
Insurance Fund-sub fund	5,026,779
Preschool Fund-sub fund	0
Sub-total General funds	**$194,629,300**
Nutrition Services Fund	$ 19,706,559
Designated Purpose Grants Fund	42,651,716
Student Activity Fund	5,307,074
Education Foundation Fund	352,254
Bond Redemption Fund	$36,992,833
Building Fund Bond 2020	23,483,378
Capital Projects Fund	79,620,411
Proprietary Funds	
Risk Management Fund	$3,990,961
Total Appropriations	**$406,734,486**

Susan L. Pannunzio — 10/8/24

Susan L. Pannunzio, Board President — Date

Pueblo School District No. 60

PUEBLO SCHOOL DISTRICT NO. 60
RESOLUTION AUTHORIZING THE USE OF A PORTION OF BEGINNING FUND BALANCE AS AUTHORIZED BY COLORADO STATUTES
FISCAL YEAR 2024-25

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 2024-25 beginning fund balance as follows:

1. General Fund $17,227,961 - The use of these funds will be used to pay for one-time expenditures, Note Fund 19 merged with Fund 10 6-30-2024
2. Athletic Fund $604,736- The use of these funds will be used to pay for one-time expenditures,
3. Insurance Fund $400,000 – The use of these funds will be used to pay for one-time expenditures,
4. Universal Preschool Fund $0 – The use of these funds will be used to pay for one-time expenditures. Note Fund 19 merged with Fund 10 as of 6-30-2024
5. Nutrition Services Fund $2,292,558- The use of these funds will be used to pay for one-time expenditures,
6. Student Activity Fund $2,033,026- The use of these funds will be used to pay for one-time expenditures.
7. Education Foundation Fund 27 $175,985 - The use of these funds will be used to pay for one-time expenditures.
8. Bond 2020 Fund $20,942,844 – The use of these funds will be used to pay for one-time expenditures,
9. Capital Projects Fund $5,959,431 – The use of these funds will be used to pay for one-time expenditures.
10. Risk Management Fund $506,730 - The use of these funds will be used to pay for one-time expenditures.

Susan L Pannunzio 10/8/24

Susan L. Pannunzio, Board President Date
Pueblo School District No. 60

PUEBLO SCHOOL DISTRICT NO. 60

RESOLUTION

(Authorizing Merging of Funds)

WHEREAS, the Pueblo School District No. 60 ("District") establishes independent funds to record the source and use of cash and other financial resources; and

WHEREAS, the District establishes funds to carry on specific activities or attain certain objectives of the District according to special legislation, regulations or other restrictions for purposes described; and

WHEREAS, the District elected to establish a fund 19 to separate the Colorado Preschool Program ("CPP") and Universal Preschool ("UPK") accounting and maintains a self-balancing set of records specific to the CPP/UPK requirements for allocations; and

WHEREAS, the CPP fund 19 does not have an expiration date and assists the District with costs associated with facility expenses for preschool purposes only, including but not limited to replacing wood mulch with rubber; and

WHEREAS, the UPK fund is intended to be minimal; and

WHEREAS, general fund 10 is used to account for and report all financial resources not accounted for and reported in another fund; and

WHEREAS, the funding and expenditures of the District for CPP and UPK can be tracked within the general fund using grant code 3141 for CPP and grant code 3897 for UPK; and

WHEREAS, the District desires to eliminate fund 19 and track funding and expenditures for CPP and UPK within the general fund as permitted by the Colorado Department of Education in accordance with the Financial Policies and Procedures Handbook Chart of Accounts.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Pueblo School District No. 60 as follows:

1. Merge of Funds. The Board hereby merges its CPP/UPK Fund 19 with the General Fund 10 and will hereafter use the separate grant codes 3141 for CPP and 3897 for UPK to identify the funding and expenditures within the general fund for CPP and UPK programs.

2. Ratification of Appropriation of Total Combined Amount. The Board hereby ratifies the appropriation of the combined total of the former Fund 19 and the current Fund 10.

3. Ratification and Approval of Prior Actions. All prior actions and actions heretofore taken by the Board, or the officers or agents of the Board or the District not inconsistent with the provisions of this Resolution relating to the merging of funds are hereby ratified, approved, and confirmed.

4. Severability. If any section, subsection, paragraph, clause or provision of this Resolution or the documents hereby authorized and approved shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, subsection, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution or such documents, the intent being that the same are severable.

5. Repealer. All previous orders, bylaws, and resolutions of the District, or parts thereof, inconsistent with this Resolution are hereby repealed only to the extent of such inconsistency. This repealer shall not be construed as reviving any order, bylaw, or resolution of the District, or part thereof, heretofore repealed.

6. Effective Date. This Resolution shall take effect immediately upon adoption.

Approved and adopted this 8th day of October, 2024.

[SEAL]

PUEBLO CITY SCHOOL DISTRICT NO. 60

By: Susan Pannunzio

President, Board of Education

Attest:

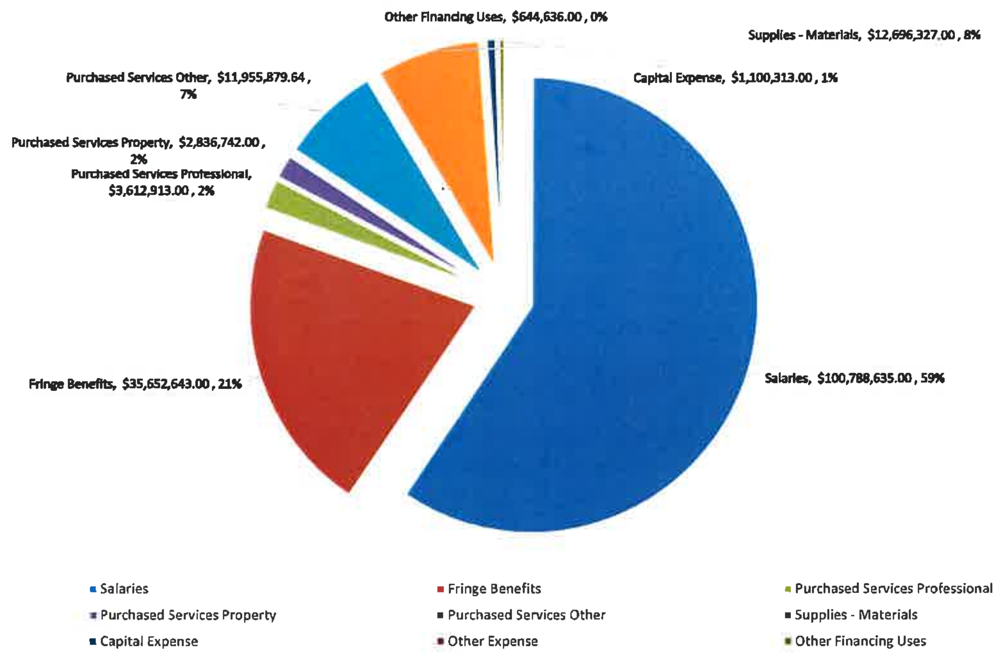
Geri Patrone

Secretary, Board of Education

SCHOOL DISTRICT 60

GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY OBJECT CATEGORY

Adopted FY 2024-2024 Fund 10 Restated



Salaries	$	100,788,635	59.44%
Benefits		35,652,643	21.03%
Subtotal Salary and Benefits	$	136,441,278	80.47%
Purchased Services	$	18,405,535	10.85%
Supplies		12,696,327	7.49%
Equipment		1,100,313	0.65%
Other		273,064	0.16%
Other Financing Uses		644,636	0.38%
Subtotal All Other	$	33,119,875	19.53%
Grand Total Expenditures	$	169,561,153	

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

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

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

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

Other Financing Uses:
Debt Service Principal and GASB 87 related

SCHOOL DISTRICT 60						
GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY) Includes UPK/CPP						
Adopted FY 2024-2024 Fund 10 Restated						
				BUDGET		
Description	2021-2022 Audited	2022-2023 Audited	2023-2024 Unaudited Fund 10 plus Fund 19	Amended FY 2023-2024 Budget	Increase (Decrease)	Adopted FY 24-2025 Fund 10 Restated
Resources						
Assigned Operating Reserve per BOE policy 6% of Revenues	$ 6,880,143	$ 7,400,363	$ 8,057,594	$ 8,057,594	$ 474,942	$ 8,532,536
Unassigned	15,813,855	12,684,664	14,557,786	15,333,872	(1,811,344)	13,522,528
Assigned New Facility Supplies Multi Year	1,000,000	2,500,000	-	-	-	-
Assigned School Placeholder	708,558	714,041	624,516	626,370	(187,707)	438,663
Assigned Textbooks Placeholder	-	-	-	-	-	-
Reserve Universal Preschool	-	-	-	-	-	-
Reserve Colorado Preschool	-	-	3,353,804	3,353,804	(1,242,345)	2,111,459
Restricted Fund Balance Multi Year	1,461,939	896,807	1,151,215	827,410	323,805	1,151,215
Non Spendable (Prepaid Expenditures)	1,380,973	2,339,896	2,339,896	2,083,802	256,094	2,339,896
TABOR 3%-Restricted	4,450,000	4,510,000	5,300,000	5,116,259	333,741	5,450,000
Total Beginning Fund Balance	**$ 31,695,468**	**$ 31,045,771**	**$ 35,384,811**	**$ 35,399,111**	**(1,852,814)**	**33,546,297**
Revenues						
Property Taxes	$ 32,969,411	$ 33,159,894	$ 34,281,838	$ 33,282,913	6,920,784	40,203,697
Specific Ownership Taxes	3,052,353	3,072,642	2,997,767	3,132,454	93,973	3,226,427
State Share-Equalization	109,781,941	115,044,191	120,831,806	120,831,851	354,345	121,186,196
Subtotal Program Funding	$ 145,803,705	$ 151,276,727	$ 158,111,411	$ 157,247,218	$ 7,369,102	$ 164,616,320
Other Local Revenue	$ 3,912,244	6,692,493	7,154,073	$ 4,099,159	$ -	$ 4,099,159
Other Intermediate Sources Revenue	16,868	19,907	19,425	21,000	-	21,000
Other Universal Preschool	-	-	5,598,209	3,904,430	(33,282)	3,871,148
Other State Revenue	8,829,709	12,945,932	9,422,531	12,107,651	277,132	12,384,783
Other Federal Revenue	312,774	318,287	334,288	315,000	-	315,000
Subtotal Other Revenues	$ 13,071,595	$ 19,976,619	$ 22,528,526	$ 20,447,240	$ 243,850	$ 20,691,090
Transfer (to) Athletics	$ (1,800,000)	(1,800,000)	(2,750,000)	$ (2,750,000)	$ 350,000	$ (2,400,000)
Transfer (to) Insurance Fund	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)	-	(1,850,000)
Transfer (to) Capital Projects Fund	(9,800,000)	(9,800,000)	(9,800,000)	(9,800,000)	-	(9,800,000)
Allocation (to) Preschool	(5,553,097)	(5,805,672)	-	-	-	-
Allocation (to) Charter Schools	(16,532,818)	(17,718,988)	(17,793,885)	(17,793,885)	(1,130,332)	(18,924,219)
Subtotal Allocations & Transfers	$ (35,535,915)	(36,974,660)	$ (32,193,885)	$ (32,193,885)	$ (780,333)	$ (32,974,218)
Total Revenue	**$ 123,339,385**	**134,278,686**	**$ 148,446,051**	**$ 145,500,573**	**$ 6,832,620**	**$ 152,333,192**
Total Resources	**$ 155,034,853**	**165,324,457**	**$ 183,830,862**	**$ 180,899,684**	**$ 4,979,806**	**$ 185,879,489**
EXPENDITURES						
Instruction 0010-2000s	$ 68,937,262	$ 71,963,294	$ 82,702,188	$ 92,297,910	$ 2,259,905	$ 94,557,815
Student & Instructional Support 2100 + 2200s	13,969,590	15,419,128	17,101,724	18,790,735	1,022,176	19,812,911
General Administration 2300s	1,659,804	1,786,971	1,954,574	2,572,558	27,075	2,599,633
School Administration 2400s	9,243,915	10,689,583	11,847,993	12,601,222	346,835	12,948,057
Business Services & Warehouse 2500s	2,204,949	1,884,405	2,511,044	3,268,639	(39,408)	3,229,231
Maintenance & Operations 2600s	16,096,697	18,125,294	19,309,149	21,598,969	333,081	21,932,050
Transportation 2700s	2,573,559	2,695,573	2,928,316	4,267,126	(40,000)	4,227,126
Central Services 2800s	6,725,185	7,304,470	5,628,841	6,533,632	202,486	6,736,118
Other Support 2900s	1,557,416	1,886,520	2,502,831	2,375,213	(99,147)	2,276,066
Facilities Acquisitions and Construction Services	416,375	505,329	555,103	551,808	45,702	597,510
Debt Service 5000s	604,330	1,032,883	643,499	644,636	-	644,636
Total Expenditures	**$ 123,989,082**	**133,293,450**	**$ 147,685,262**	**$ 165,502,448**	**$ 4,058,705**	**$ 169,561,153**

SCHOOL DISTRICT 60						
GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY) Includes UPK/CPP						
Adopted FY 2024-2024 Fund 10 Restated						
				BUDGET		
Description	2021-2022 Audited	2022-2023 Audited	2023-2024 Unaudited Fund 10 plus Fund 19	Amended FY 2023-2024 Budget	Increase (Decrease)	Adopted FY 24-2025 Fund 10 Restated
Ending Contingencies and Reserves						
Assigned Operating Reserve per BOE policy 6% of Revenues	$ 7,400,363	$ 8,057,594	$ 8,906,763	8,495,769	411,954	8,907,723
Unassigned	12,684,664	14,557,786	13,870,498	(3,120,875)	(132,402)	(3,253,277)
Assigned New Facility Supplies Multi Year	2,500,000	-	-	-	-	-
Assigned School Placeholder	714,041	624,516	306,882	-	438,663	438,663
Assigned Textbooks Placeholder	-	-	-	-	-	-
Reserve Universal Preschool	-	-	766,542		-	
Reserve Colorado Preschool	-	-	3,353,804	1,994,871	(710,754)	1,284,117
Restricted Fund Balance Multi Year	896,807	1,151,215	1,151,215	827,410	323,805	1,151,215
Non Spendable (Prepaid Expenditures)	2,339,896	2,339,896	2,339,896	2,083,802	256,094	2,339,896
TABOR 3%-Restricted	4,510,000	5,300,000	5,450,000	5,116,259	333,741	5,450,000
Subtotal Contingency & Reserves	**$ 31,045,771**	**$ 32,031,007**	**$ 36,145,600**	**$ 15,397,236**	**$ 921,101**	**$ 16,318,337**
Total Expenditures & Fund Balance	**$ 155,034,853**	**$ 165,324,457**	**$ 183,830,862**	**$ 180,899,685**	**$ 4,979,806**	**$ 185,879,490**
Reserves as a % of Revenues	25.2%	23.9%	24.3%	10.6%		10.7%
Minimum 9% Reserve Level	$ 11,100,545	$ 12,085,082	$ 13,360,145	$ *13,095,052*	$ 614,935	$ 13,709,987
Revenues	$ 123,339,385	$ 134,278,686	$ 148,446,051	$ *152,333,192*	$ -	$ 152,333,192
Less expenditures	$ 123,989,082	$ 133,293,450	$ 147,685,262	$ *165,502,448*	$ 4,058,705	$ 169,561,153
Excess Revenues over Expenditures	$ (649,697)	985,236	760,789	$ *(13,169,256)*	$ (4,058,705)	$ (17,227,961)

SCHOOL DISTRICT 60 GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY) Includes UPK/CPP Adopted FY 2024-2024 Fund 10 Restated							
					BUDGET		
Description	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Unaudited Fund 10 plus Fund 19	Amended FY 2023-2024 Budget	Increase (Decrease)	Adopted FY 24-2025 Fund 10 Restated
Beginning Fund Balance	$ 25,947,286	$ 31,695,468	$ 31,045,771	$ 35,384,811	$ 35,399,111	$ (1,852,814)	$ 33,546,297
Revenue	$ 114,915,472	$ 123,339,385	$ 134,278,687	$ 148,446,051	145,500,572	6,832,620	152,333,192
Total Funds Available	**$ 140,862,758**	**$ 155,034,853**	**$ 165,324,458**	**$ 183,830,862**	**$ 180,899,683**	**$ 4,979,806**	**$ 185,879,489**
Total Expenditures	**$ 109,167,290**	**$ 123,989,083**	**$ 133,293,451**	**$ 147,685,262**	**$ 165,502,448**	**$ 4,058,704**	**$ 169,561,152**
Assigned Operating Reserve per BOE policy 6% of Revenues	$ 6,880,143	$ 7,400,363	$ 8,057,594	$ 8,906,763	$ 8,495,769	$ 411,954	$ 8,907,723
Unassigned	15,813,855	12,684,664	14,557,786	13,870,498	(3,120,874)	(132,403)	(3,253,277)
Assigned New Facility Supplies Multi Year	1,000,000	2,500,000	-	-	-	-	-
Assigned School Placeholder	708,558	714,041	624,516	306,882	-	438,663	438,663
Assigned Textbooks Placeholder	-	-	-	-	-	-	-
Reserve Universal Preschool				766,542	-	-	
Reserve Colorado Preschool				3,353,804	1,994,871	(710,754)	1,284,117
Restricted Fund Balance Multi Year	1,461,939	896,807	1,151,215	1,151,215	827,410	323,805	1,151,215
Non Spendable (Prepaid Expenditures)	1,380,973	2,339,896	2,339,896	2,339,896	2,083,802	256,094	2,339,896
TABOR 3%-Restricted	4,450,000	4,510,000	5,300,000	5,450,000	5,116,259	333,741	5,450,000
Total Reserves	**$ 31,695,468**	**$ 31,045,771**	**$ 32,031,007**	**$ 36,145,600**	**$ 15,397,237**	**$ 921,100**	**$ 16,318,337**
Percentage Reserves of Revenue	27.6%	25.2%	23.9%	24.3%	10.58%		10.7%
Total Reserves and Expenditures	**$ 140,862,758**	**$ 155,034,854**	**$ 165,324,458**	**$ 183,830,862**	**$ 180,899,685**	**$ 4,979,804**	**$ 185,879,489**
Per Board Policy Reserves							
Min. 9% Reserves including TABOR Begin FY 17-18	$ 10,342,392	$ 11,100,545	$ 12,085,082	$ 13,360,145	$ 13,095,052	$ 614,935	$ 13,709,987
Revenue	114,915,472	123,339,385	134,278,687	148,446,051	152,333,192	-	152,333,192
Less: Expenditures	109,167,290	123,989,083	133,293,451	147,685,262	165,502,448	4,058,704	169,561,152
Excess Revenue over (under) Expenditures	$ 5,748,182	$ (649,698)	$ 985,236	$ 760,789	$ (13,169,256)	$ (4,058,704)	$ (17,227,960)

School District 60

Adopted FY 2024-2024 Fund 10 Restated

SUMMARY COMPARING FY 2023-2024 to Adopted FY 2024-2025 Budget

Revenue:					
	Estimates FY 2023-2024-Revenue		$ 148,446,051		
	Anticipated Increase (Decrease) to Funding for FY 2024-2025		3,887,141		
FY 24-25 Budgeted Revenues				$ 152,333,192	
Expenses:					
	Actual FY 2022 -2023 Expenditures		$ 133,293,450		
Salary and Benefits					
	Instruction plus Extra Curricular	$ 6,536,867			
	ESS	1,249,218			
	Support Services - Student	1,165,030			
	Support Services - Instructional	879,574			
	General Administration	103,276			
	School Administration - Principal	1,217,872	13,136,132		
	Business Services	347,008			
	Facilities	1,010,201			
	Human Resources	68,813			
	Information Technology	187,011			
	Other (Retiree Life/Excused Leave)	371,264			
Purchased Services					
	Instruction	1,315,523			
	Support Services - Student	128,071			
	Support Services - Instructional	477,189			
	General Administration	447,835			
	School Administration - Principal	(45,382)			
	Business Services	160,921			
	Facilities (SRO/Utilities)	496,241			
	Risk Management (decrease in workers comp)	-	4,493,741		
	Transportation	1,010,752			
	Human Resources	73,376			
	Information Technology	369,289			
	Other (Retiree Life/Excused Leave)	17,519			
	Construction Services	42,407			
Supplies, Printing (excludes Capital Expenditures and prior year carry forward)					
	Instruction	2,668,239			
	Support Services - Student	16,858			
	Support Services - Instructional	(661)			
	General Administration	82,306			
	School Administration - Principal	(50,556)	3,743,662		
	Business Services	173,841			
	Facilities	1,020,848			
	Transportation	288,057			
	Human Resources	10,921			
	Information Technology	148,221			
	Other	(615,549)			
	Debt	1,137			
Capital Expenditures and Other					
	Instruction	85,781			
	Support Services - Student	15,518			
	Support Services - Instructional	29,610			
	School Administration - Principal	(21,869)			
	General Administration	11,641			
	Business Services	36,418	602,358		
	Facilities	95,612			
	Human Resources	10,800			
	Information Technology	338,846			
	Other	-			
	Anticipated 2023-2024 Expenditures Before One Time Expenditures			$ 155,269,343	
	Excess Revenue over Expenses Before One Time Expenditures			(2,936,151)	
Total One time Expenditures				$ -	
Excess of Expenses over Revenue for 2024-2025 Budget				$ (2,936,151)	
RESERVES					
	Beginning Fund Balance			$ 33,546,297	
	Revenue			152,333,192	
	Expenditures before one time expenditures			169,561,152	
	Ending Fund Balance before one time expenditures			$ 16,318,337	11%
	One time expenditures			-	
	Ending Fund Balance after one time expenditures			$ 16,318,337	11%

SCHOOL DISTRICT 60

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

Adopted FY 2024-2024 Fund 10 Restated

					BUDGET		
	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Unaudited Fund 10 plus Fund 19	Amended FY 2023-2024 Budget	Increase (Decrease)	Adopted FY 24-2025 Fund 10 Restated
II **Expenditures Summary**							
1 Salaries	$ 68,801,734	$ 77,727,763	$ 80,784,508	$ 93,095,023	$ 96,841,981	$ 3,946,654	$ 100,788,635
2 Fringe Benefits	22,675,032	26,806,516	30,550,977	30,210,123	36,003,623	(350,980)	35,652,643
3 Purchased Services Professional	7,588,579	5,836,940	2,192,704	2,549,813	3,772,344	(159,431)	3,612,913
Purchased Services Property	-	-	1,359,103	2,186,015	2,790,388	46,354	2,836,742
Purchased Services Other	-	-	7,575,429	9,275,966	11,561,389	394,491	11,955,880
4 Supplies - Materials	8,050,270	9,259,570	9,120,863	8,478,695	11,874,819	821,508	12,696,327
5 Capital Expense	412,647	440,590	601,142	497,955	1,269,227	(168,914)	1,100,313
6 Other Expense	60,104	21,161	75,841	748,172	744,041	(470,977)	273,064
7 Other Financing Uses	578,924	604,331	1,032,883	643,500	644,636	-	644,636
Total Expenditures	**$ 108,167,290**	**$ 120,696,871**	**$ 133,293,450**	**$ 147,685,262**	**165,502,448**	**$ 4,058,705**	**$ 169,561,153**
Excess of Revenue over Expenditures	$ 6,748,183	$ 2,642,515	$ 985,237	$ 760,789	$ (13,538,274)	$ (3,689,687)	$ (17,227,961)
Ending Fund Balance	**$ 32,695,469**	**$ 34,337,983**	**$ 32,031,008**	**$ 36,145,600**	**$ 15,397,235**	**$ 921,101**	**$ 16,318,336**
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	$ 37,735,798	$ 38,387,594	$ 38,867,024	$ 46,545,814	$ 48,078,682	$ 2,446,893	$ 50,525,575
Salaries CRF Offset	(5,534,713)	-	-	-	-	-	-
2 Fringe Benefits	11,852,907	13,237,717	15,300,204	14,863,127	18,257,299	(843,394)	17,413,905
Benefits CRF Offset	(1,760,370)	-	-	-	-	-	-
3 Purchased Services Professional	1,283,936	1,335,130	86,281	268,186	409,705	(7,483)	402,222
Purchased Services Property			12,455	47,069	74,761	(23,409)	51,352
Purchased Services Other			2,359,333	3,292,090	4,093,109	289,034	4,382,143
4 Supplies - Materials	2,050,816	2,339,980	1,960,011	1,602,507	3,484,844	726,156	4,211,000
5 Capital Expense	179,206	154,569	209,845	118,815	397,596	(147,922)	249,674
6 Other Expense	336,052	429,009	463,810	513,133	939,650	(430,133)	509,517
Subtotal Regular Education Instruction	**$ 46,143,631**	**$ 55,883,999**	**$ 59,258,963**	**$ 67,250,740**	**$ 75,735,647**	**$ 2,009,742**	**$ 77,745,388**
B Exceptional Student Services (SPED) 1700-1799							
1 Salaries	$ 9,096,428	$ 9,487,641	$ 9,313,095	$ 11,390,210	$ 11,865,451	$ 249,757	$ 12,115,208
2 Fringe Benefits	3,137,216	3,158,972	3,017,662	3,604,144	4,123,061	5,303	4,128,364
3 Purchased Services Professional	381,835	310,310	128,698	91,836	153,425	(900)	152,525
Purchased Services Property			-	-	309	-	309
Purchased Services Other			152,375	210,564	175,498	55,924	231,422
4 Supplies - Materials	43,119	37,282	21,525	43,658	81,309	8,990	90,299
5 Capital Expense	6,958	3,344	5,167	4,139	24,400	-	24,400
6 Other Expense	8,654	25,650	47,396	14,265	30,987	-	30,987
Subtotal Exceptional Student Services	**$ 12,674,210**	**$ 13,023,199**	**$ 12,685,918**	**$ 15,358,816**	**$ 16,454,440**	**$ 319,074**	**$ 16,773,514**
C Extra-Curricular Instruction 1800-2099							
1 Salaries	$ 10,959	$ 24,546	$ 11,801	$ 14,357	$ 23,358	$ (3,471)	$ 19,887
2 Fringe Benefits	2,426	5,503	2,612	3,263	4,060	-	4,060
3 Purchased Services Professional	-	-	-	5,122	10,486	-	10,486
Purchased Services Property			-	-	-	-	-
Purchased Services Other			-	70	100	(100)	-
4 Supplies - Materials	-	-	4,000	4,480	4,480	-	4,480
5 Capital Expense	-	-	-	65,339	65,339	(65,339)	-
6 Other Expense	-	18	-	-	-	-	-
Subtotal Extra-Curricular Instruction	**$ 13,384**	**$ 30,067**	**$ 18,413**	**$ 92,631**	**$ 107,823**	**$ (68,910)**	**$ 38,913**
Total Instructional Program Expenditures	**$ 58,831,226**	**$ 68,937,265**	**$ 71,963,294**	**$ 82,702,188**	**$ 92,297,910**	**$ 2,259,906**	**$ 94,557,815**

SCHOOL DISTRICT 60							
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM							
Adopted FY 2024-2024 Fund 10 Restated							
					BUDGET		
Description	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Unaudited Fund 10 plus Fund 19	Amended FY 2023-2024 Budget	Increase (Decrease)	Adopted FY 24-2025 Fund 10 Restated
D Support Programs Support Services-Students	Activities designed to assess and improve the well-being of students and to supplement the teaching process						
1 Salaries	$ 6,493,933	$ 6,936,892	$ 7,258,332	$ 8,464,188	$ 8,456,623	$ 665,068	$ 9,121,691
Salaries CRF Offset	(75,637)		-			-	
2 Fringe Benefits	2,013,078	2,312,836	2,749,414	2,685,416	3,053,767	139,176	3,192,943
Benefits CRF Offset	(23,171)		-		-	-	-
3 Purchased Services Professional	169,879	199,203	268,493	243,812	409,621	(107,133)	302,488
Purchased Services Property	-	-	-	-	-	1,200	1,200
Purchased Services Other	-	-	57,060	45,987	114,759	(577)	114,182
4 Supplies - Materials	113,205	140,603	63,181	55,820	85,728	(10,226)	75,502
5 Capital Expense	17,635	28,987	131,223	138,380	149,873	4,025	153,898
6 Other Expense	4,415	4,299	9,269	14,296	11,479	(7)	11,472
Subtotal Support Services - Students	**$ 8,713,336**	**$ 9,622,820**	**$ 10,536,972**	**$ 11,647,899**	**$ 12,281,850**	**$ 691,526**	**$ 12,973,376**
E Support Services-Instructional Staff 2200-22	Activities associated with assisting the Instructional Staff with content and process of providing learning experiences for students						
1 Salaries	$ 2,627,334	$ 2,878,614	$ 3,148,604	$ 3,620,003	$ 3,796,000	$ 289,066	$ 4,085,066
2 Fringe Benefits	769,969	948,667	1,227,026	1,085,740	1,377,441	122,809	1,500,250
3 Purchased Services Professional	42,958	318,490	244,215	307,203	523,592	(57,017)	466,575
Purchased Services Property			139	41,190	78,500	(48,000)	30,500
Purchased Services Other			154,969	148,286	347,697	129,096	476,793
4 Supplies - Materials	146,005	164,943	77,978	229,532	287,555	(101,051)	186,504
5 Capital Expense	15,035	9,552	6,291	636	33,787	(3,541)	30,246
6 Other Expense	41,126	26,503	22,933	21,234	64,313	(712)	63,601
Subtotal Support Services-Instructional Staff	**3,642,427**	**4,346,770**	**4,882,156**	**5,453,825**	**$ 6,508,885**	**$ 330,650**	**$ 6,839,535**
F General Administration 2300-2399	Activities concerned with establishing and administering policy for operating the school district						
1 Salaries	$ 674,859	$ 817,833	$ 843,582	$ 910,014	$ 938,209	$ 15,304	$ 953,513
2 Fringe Benefits	190,981	257,240	302,585	269,297	322,063	7,012	329,075
3 Purchased Services Professional	474,054	489,710	499,651	620,801	1,014,742	8,200	1,022,942
Purchased Services Property			-	-	-	-	-
Purchased Services Other			54,666	77,466	123,081	79	123,160
4 Supplies - Materials	34,208	37,958	32,377	22,037	35,453	(5,006)	30,447
5 Capital Expense	4,540	3,616	3,700	1,948	8,623	4,966	13,589
6 Other Expense	50,701	53,447	50,410	53,011	130,387	(3,480)	126,907
Subtotal General Administration	**$ 1,429,343**	**$ 1,659,804**	**$ 1,786,971**	**$ 1,954,574**	**$ 2,572,558**	**$ 27,075**	**$ 2,599,633**
G School Administration 2400-2499	Activities concerned with overall administrative responsibility for a school, or combination of schools.						
1 Salaries	$ 6,933,791	$ 6,843,730	$ 7,663,253	$ 8,776,013	$ 9,028,893	$ 505,971	$ 9,534,864
2 Fringe Benefits	2,017,027	2,120,298	2,657,267	2,605,771	2,933,422	131,369	3,064,791
3 Purchased Services Professional	58,802	65,128	27,758	28,698	29,451	(1,091)	28,360
Purchased Services Property			38,523	75,721	52,680	(12,543)	40,137
Purchased Services Other			34,255	40,005	58,489	(27,944)	30,545
4 Supplies - Materials	143,968	187,481	232,741	286,462	389,326	(172,346)	216,980
5 Capital Expense	24,791	13,120	19,008	23,619	41,686	(39,936)	1,750
6 Other Expense	17,842	14,158	16,778	11,705	67,275	(36,645)	30,630
Subtotal School Administration	**$ 9,196,221**	**$ 9,243,915**	**$ 10,689,583**	**$ 11,847,993**	**$ 12,601,222**	**$ 346,835**	**$ 12,948,057**
H Business Services 2500-2599							
1 Salaries	$ 1,440,062	$ 1,609,612	$ 1,742,301	$ 1,980,159	$ 2,223,875	$ (39,902)	$ 2,183,973
2 Fringe Benefits	447,922	530,966	644,686	626,437	753,337	16,294	769,631
3 Purchased Services Professional	282,482	294,012	4,776	26,833	81,854	2,004	83,858
Purchased Services Property			(110,349)	314,124	397,521	196	397,717
Purchased Services Other			4,176	10,223	30,526	-	30,526
4 Supplies - Materials	132,489	273,809	191,036	134,211	320,603	(18,000)	302,603
5 Capital Expense	9,295	13,474	-	4,950	41,368	-	41,368
6 Other Expense	(381,902)	(516,924)	(592,222)	(585,893)	(580,445)	-	(580,445)
Subtotal Business Services	**$ 1,930,348**	**$ 2,204,949**	**$ 1,884,405**	**$ 2,511,044**	**$ 3,268,639**	**$ (39,408)**	**$ 3,229,231**
	Program 2400-2499 Beginning in FY 2021 50 % A/D and A/D Sec to Fund 17						

SCHOOL DISTRICT 60

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

Adopted FY 2024-2024 Fund 10 Restated

				BUDGET		
Description	2021-2022 Audited	2022-2023 Audited	2023-2024 Unaudited Fund 10 plus Fund 19	Amended FY 2023-2024 Budget	Increase (Decrease)	Adopted FY 24-2025 Fund 10 Restated
I Facilities, Maintenance and Operation of Plant 2600-2699						
1 Salaries	$ 6,966,760	$ 7,268,040	$ 8,469,469	$ 9,124,141	$ (43,492)	$ 9,080,649
2 Fringe Benefits	2,531,932	2,863,206	2,858,058	3,208,934	48,144	3,257,078
3 Purchased Services Professional	1,835,779	749,979	797,386	863,496	(550)	862,946
Purchased Services Property		1,207,796	1,318,352	1,750,698	(20,665)	1,730,033
Purchased Services Other		11,643	8,612	27,612	-	27,612
4 Supplies - Materials	4,720,109	5,998,718	5,837,999	6,560,360	288,684	6,849,044
5 Capital Expense	80,110	40,963	38,674	73,326	60,960	134,286
6 Other Expense	(37,994)	(15,052)	(19,401)	(9,598)	-	(9,598)
Subtotal Facilities, Maintenance and Operation of Plant	**$ 16,096,697**	**$ 18,125,294**	**$ 19,309,149**	**$ 21,598,969**	**$ 333,081**	**$ 21,932,050**
J Pupil Transportation Services 2700-2799						
1 Salaries	$ -	$ -	$ -	$ -	$ -	$ -
2 Fringe Benefits	-	-	-	-	-	-
3 Purchased Services Professional	-	-	-	-	-	-
Purchased Services Property	86,731	99,536	105,994	115,828	-	115,828
Purchased Services Other	2,305,481	2,449,528	2,693,190	3,734,108	(40,000)	3,694,108
4 Supplies - Materials	181,347	146,509	129,133	417,190	-	417,190
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
Subtotal Student Transportation	**$ 2,573,559**	**$ 2,695,573**	**$ 2,928,316**	**$ 4,267,126**	**$ (40,000)**	**$ 4,227,126**
K Human Resources 2800-2839						
1 Salaries	$ 2,382,294	$ 2,898,881	$ 935,886	$ 948,573	$ 4,249	$ 952,822
Salaries CRF Offset	-	-	-	-	-	-
2 Fringe Benefits	279,071	408,399	270,685	315,897	6,665	322,562
Benefits CRF Offset	-	-	-	-	-	-
3 Purchased Services Professional	98,380	98,127	93,053	143,261	1,850	145,111
Purchased Services Property		-	-	-	-	-
Purchased Services Other		20,885	19,932	39,250	2,000	41,250
4 Supplies - Materials	25,824	29,489	33,053	38,560	-	38,560
5 Capital Expense	13,118	1,110	500	11,300	-	11,300
6 Other Expense	11,168	11,893	10,294	15,708	-	15,708
Subtotal Human Resources	**$ 2,809,856**	**$ 3,468,784**	**$ 1,363,404**	**$ 1,512,549**	**$ 14,764**	**$ 1,527,313**
L Information Systems Services 2840-2849, 2890						
1 Salaries	$ 1,016,995	$ 1,010,759	$ 1,201,953	$ 1,334,043	$ (17,390)	$ 1,316,653
2 Fringe Benefits	329,238	368,230.26	383,692	447,285	8,718	456,003
3 Purchased Services Professional	421,524	58,671	47,016	101,431	1,169	102,600
Purchased Services Property	-	111,001	283,566	320,091	149,575	469,666
Purchased Services Other	-	1,059,476	1,453,295	1,539,623	41,277	1,580,900
4 Supplies - Materials	1,119,623	339,949	91,818	150,081	86,500	236,581
5 Capital Expense	120,701	183,836	100,956	421,929	17,873	439,802
6 Other Expense	7,247	3,763	3,142	6,600	-	6,600
Subtotal Information Systems	**$ 3,015,328**	**$ 3,135,686**	**$ 3,565,437**	**$ 4,321,083**	**$ 287,722**	**$ 4,608,805**
M Risk Management Services 2850						
1 Salaries	$ -	$ -	$ -	$ -	$ -	$ -
2 Fringe Benefits-Work Comp	-	-	-	-	-	-
3 Purchased Services Professional	-	-	-	-	-	-
Purchased Services Property		-	-	-	-	-
Purchased Services Other	900,000	700,000	700,000	700,000	(100,000)	600,000
4 Supplies - Materials	-	-	-	-	-	-
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
Subtotal Risk Management	**$ 900,000**	**$ 700,000**	**$ 700,000**	**$ 700,000**	**$ (100,000)**	**$ 600,000**

SCHOOL DISTRICT 60						
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM						
Adopted FY 2024-2024 Fund 10 Restated						
				BUDGET		
Description	2021-2022 Audited	2022-2023 Audited	2023-2024 Unaudited Fund 10 plus Fund 19	Amended FY 2023-2024 Budget	Increase (Decrease)	Adopted FY 24-2025 Fund 10 Restated
N Other Support Services 2990-2999						
1 Salaries	$ 375,250	$ 758,836	$ 786,959	$ 1,024,133	$ (125,399)	$ 898,734
2 Fringe Benefits	1,094,076	1,009,684	954,492	1,207,057	6,924	1,213,981
3 Purchased Services Professional	51,061	23,290	16,042	25,280	1,520	26,800
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	-	11,735	21,145	25,729	-	25,729
4 Supplies - Materials	24,298	16,465	761	6,897	17,808	24,705
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	4,580	56,862	712,385	67,685	-	67,685
Subtotal Support Services	$ 1,549,265	$ 1,876,872	$ 2,491,783	$ 2,356,781	$ (99,147)	$ 2,257,634
O Other Support Services						
Volunteer Services 2900-2989						
1 Salaries	$ -	$ -	$ -	$ -	$ -	$ -
2 Fringe Benefits	-	-	-	-	-	-
3 Purchased Services Professional	1,839	2,764	3,824	6,000	-	6,000
Purchased Services Property		-	-	-	-	-
Purchased Services Other		-	-	-	-	-
4 Supplies - Materials	6,312	6,883	7,225	12,432	-	12,432
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
Subtotal Other Support Services	$ 8,151	$ 9,648	$ 11,048	$ 18,432	$ -	$ 18,432
P Facilities Acquisition and Construction Services 4000-4999						
1 Salaries	$ -	$ -	$ -	$ -	$ -	$ -
2 Fringe Benefits	-	-	-	-	-	-
3 Purchased Services Professional	-	-	-	-	-	-
Purchased Services Property		-	-	-	-	-
Purchased Services Other	416,374	505,329	555,103	551,808	45,702	597,510
4 Supplies - Materials	-	-	-	-	-	-
5 Capital Outlay	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
Subtotal Facilities Acquisition and Construction Services	$ 416,374	$ 505,329	$ 555,103	$ 551,808	$ 45,702	$ 597,510
Q Debt Service 5000-5999						
1 Principal	$ 457,790	$ 822,955	$ 533,448	$ 533,448	$ -	$ 533,448
2 Interest	146,541	209,928	110,051	111,188	-	111,188
Subtotal Debt Services	$ 604,330	$ 1,032,883	$ 643,499	$ 644,636	$ -	$ 644,636
Total Support Program Expenditures	$ 55,051,817	$ 61,330,156	$ 64,983,074	$ 73,204,538	$ 1,798,799	$ 75,003,337
Grand Total Expenditures	$ 123,989,083	$ 133,293,451	$ 147,685,262	$ 165,502,448	$ 4,058,705	$ 169,561,152
R Reserves & Contingencies						
1 Assigned Operating Reserve per BOE policy 6% of Revenues	$ 7,400,363	$ 8,057,594	$ 8,906,763	$ 8,495,769	$ 411,954	$ 8,907,723
2 Unassigned	12,684,664	14,557,786	13,870,498	$ (3,120,875)	(132,402)	(3,253,277)
3 Assigned New Facility Supplies Multi Year	2,500,000	-		-	-	-
4 Reserve CPP			3,353,804	-	-	-
5 Reserve UPK			766,542	1,994,871	(710,754)	1,284,117
7 Assigned School Placeholder	714,041	624,516	306,882	-	438,663	438,663
8 Restricted Fund Balance Multi Year	896,807	1,151,215	1,151,215	827,410	323,805	1,151,215
9 Non Spendable (Prepaid Expenditures)	2,339,896	2,339,896	2,339,896	2,083,802	256,094	2,339,896
# TABOR 3%-Restricted	4,510,000	5,300,000	5,450,000	5,116,259	333,741	5,450,000
Ending Reserves & Contingencies	$ 31,045,771	$ 32,031,007	$ 36,145,600	$ 15,397,236	$ 921,101	$ 16,318,337
Total Expenditures & Reserves	$ 155,034,854	$ 165,324,458	$ 183,830,862	$ 180,899,684	$ 4,979,806	$ 185,879,489

SCHOOL DISTRICT 60

UNIVERSAL PRESCHOOL FUND 19

Adopted FY 2024-2024 Fund 10 Restated

					BUDGET		
Description	**2020-2021 Audited**	**2021-2022 Audited**	**2022-2023 Audited**	**FUND 19 MERGED WITH FUND 10**	**Amended FY 2023-2024 Budget**	**Increase (Decrease)**	**Adopted FY 24-2025 Fund 10 Restated**
Reserved Fund Balance - Beginning	**$ 2,255,254**	**$ 1,874,501**	**$ 2,505,883**	**$ -**	**$ 3,353,804**	**$ (3,353,804)**	**-**
Revenues							
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Per Pupil Funding-Early Childhood Education Ended 6-30-2023	4,522,852	5,553,097	5,805,672	-	-	-	-
Hold Harmless Funding	-	-	-	-	-	-	-
Universal Preschool Funding - CDEC 4 YEAR OLD	-	-	-	-	2,604,039	(2,604,039)	-
Universal Preschool Funding - CDEC 3 YEAR OLD	-	-	-	-	1,300,391	(1,300,391)	-
Universal Preschool Funding - CDEC 3 YEAR OLD WITH IEP	-	-	-	-	-	-	-
Transfer to/from General Fund	-	-	-	-	-	-	-
Total Revenues	**$ 4,522,852**	**$ 5,553,097**	**$ 5,805,672**	**$ -**	**$ 3,904,430**	**$ (3,904,430)**	**-**
Total Resources	**$ 6,778,106**	**$ 7,427,598**	**$ 8,311,555**	**$ -**	**$ 7,258,234**	**$ (7,258,234)**	**-**
Expenditures							
Regular Education Instruction 0040							
Salaries	$ 2,752,119	$ 2,812,425	$ 2,757,724	$ -	$ 3,036,855	$ (3,036,855)	$ -
Benefits	1,032,091	1,029,358	964,191	-	1,158,509	(1,158,509)	-
Purchased Educational Services	298,787	359,652	367,433	-	250,824	(250,824)	-
Purchased Services Property	-	-	25,000	-	-	-	-
Other Purchased Services	23,000	24,616	2,251	-	49,189	(49,189)	-
Supplies	81,223	56,840	47,914	-	138,972	(138,972)	-
Equipment	152,597	1,200	792	-	137,189	(137,189)	-
Other	25,687	28,293	26,519	-	44,173	(44,173)	-
Subtotal Instruction	$ 4,365,504	$ 4,312,383	$ 4,191,824	$ -	$ 4,815,711	$ (4,815,711)	$ -
Support Services-Instructional Staff 2200-2299							
Salaries	$ 238,957	$ 255,669	$ 263,394	$ -	$ 327,211	(327,211)	$ -
Benefits	70,329	76,487	79,349	-	114,965	(114,965)	-
Other Purchased Services	-	-	1,992	-	491	(491)	-
Supplies	2,672	2,162	2,960	-	2,616	(2,616)	-
Equipment	-	-	-	-	-	-	-
Other	-	-	-	-	2,369	(2,369)	-
Subtotal Support Service Instructional	$ 311,958	$ 334,318	$ 347,695	$ -	$ 447,652	$ (447,652)	$ -
Other Support Services							
Capital Projects Fund Allocation	$ 145,500	$ 145,500	$ 145,500	$ -	$ -	$ -	$ -
Insurance Fund Allocation	28,900	28,900	28,900	-	-	-	-
Indirect charge	51,743	100,614	115,884	-	-	-	-
Subtotal Support Services	$ 226,143	$ 275,014	$ 290,284	$ -	$ -	$ -	$ -
Facilities Acquisition and Construction Services 4000-4999							
Replace playgrounds	$ -	$ -	$ 127,947	$ -	$ -	$ -	$ -
Total Expenditures	**$ 4,903,605**	**$ 4,921,715**	**$ 4,957,751**	**$ -**	**$ 5,263,363**	**$ (5,263,363)**	**$ -**
Reserved Fund Balance - Ending UPK	**$ -**	**$ -**	**$ -**	$ -	**1,994,871**	$ (1,994,871)	$ -
Reserved Fund Balance - Ending	**$ 1,874,501**	**2,505,883**	**3,353,804**	-	-	-	-
	$ 1,874,501	**$ 2,505,883**	**$ 3,353,804**	**$ -**	**$ 1,994,871**	**$ (1,994,871)**	**$ -**
Total Expenditures & Fund Balance	**$ 6,778,106**	**$ 7,427,598**	**$ 8,311,555**	$ -	**$ 7,258,234**	**$ (7,258,234)**	**$ -**