

Approved Amended Budget

Board of Education Meeting January 27, 2026



JULY 1, 2025 through JUNE 30, 2026

PUEBLO SCHOOL DISTRICT 60

315 W. 11th Street
Pueblo, Colorado 81003

BOARD OF EDUCATION

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SUPERINTENDENT OF SCHOOLS

Dr. Barbara Kimzey



MISSION STATEMENT

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

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

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

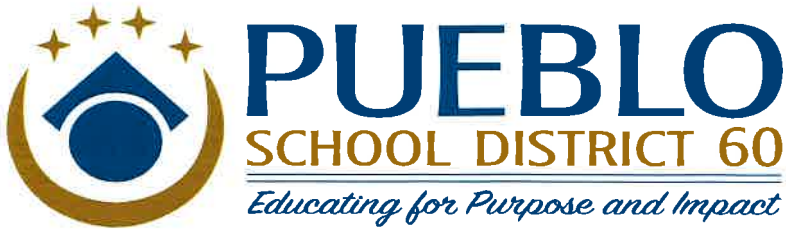
Dear Board of Education Directors:

We are pleased to submit to you the amended budget for fiscal year 2025-2026 (July 1, 2025- June 30, 2026). This budget is presented in compliance with applicable Colorado state statutes and Colorado Department of Education (CDE) regulations. A balanced budget is presented for each of the district's funds, with a projected beginning fund balance plus anticipated revenues equal to expenditures and reserve allocations. This budget prioritizes funding to further the district's work in accomplishing the goals outlined in the Pueblo District 60 Strategic Plan, including improving student academic success, providing robust community engagement, establishing a safe and positive culture, recruiting and retaining quality staff, and providing sustainable funding.

Budget Process: The district seeks input on budget priorities from stakeholders, including department and school leaders, as well as feedback from the District Accountability Committee (DAC), which includes administrators, staff, families, and community members, and the D60 Board of Education.

Student Enrollment Trends: District enrollment continues to decline. The district is using a four-year declining enrollment average that allows for a larger funded pupil count (FPC) than if the actual count were used. If we do not take decisive action, projected declining enrollment will continue to deplete district resources as resources shrink, while our fixed costs either remain the same or increase. Therefore, continuing with the district's current rightsizing recommendation development initiative, and our recommendation of the Board's approval of those recommendations with implementation of the rightsizing plan during the 2026-2027 school year, remains critical to ensuring reaching our district's vision of becoming "a high performing school district that inspires community confidence."

School Finance and Board Priorities: The Colorado school finance formula consists of three main components: the legislatively controlled base funding amount per pupil, the number of pupils in a school district, and the number of students eligible for free lunch. When the Colorado voters passed Amendment 23 in November 2000, school districts were promised an inflationary increase based on the prior calendar year's Consumer Price Index (CPI). The Consumer Price Index (CPI) as of November 2025 was 2.2 percent. That reflects a minimal change of .031 percent decrease from June of 2025. Additionally, in Spring 2024, the D60 Board of Education approved a two-year staff contract that increased salaries by 8.0%. These factors, coupled with "level" funding from the state, require D60 to



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315 W. 11th Street
Pueblo, CO 81003
www.pueblod60.org

plan strategically for the long term, including prioritizing its commitment to staff salary increases alongside instructional programming and supports that directly benefit our students, while rightsizing to most effectively and efficiently serve them. In the shorter term, this FY 2025-2026 budget prioritizes instruction while streamlining resources and staff to align with available funding sources.

We commend the Board of Education for their commitment to the students, staff, and families of Pueblo School District No. 60 and for supporting the district's community-based, goal-driven budget development process. We respectfully present this proposed budget, which provides the resource plan to further our advancement in meeting our district's mission, vision, and strategic goals for the 2025-2026 school year.

Lana J. Niehans
Chief Financial Officer

Barbara R. Kimzey, Ed.D.
Superintendent of Schools

Pueblo School District 60
Approved Amended Budget
Fiscal Year 2025-2026

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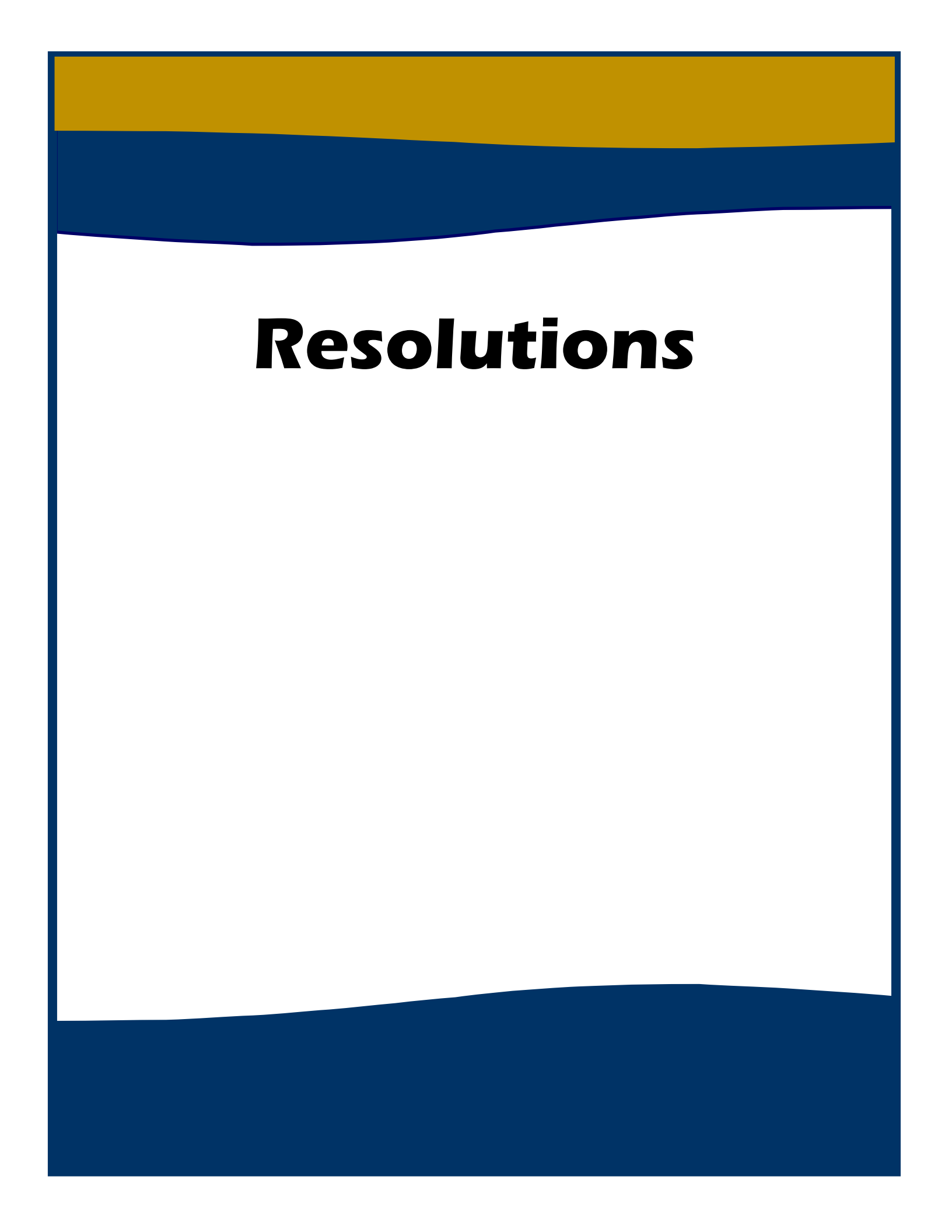
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Resolutions

**PUEBLO SCHOOL DISTRICT NO. 60
CORRECTED APPROPRIATIONS RESOLUTION
AMENDED BUDGET FISCAL YEAR 2025-2026**

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 were appropriated on January 27, 2026 to each fund as specified in the amended budget for the ensuing fiscal year beginning July 1, 2025 and ending June 30, 2026; however, due to an inadvertent clerical error in the calculation, the Total Appropriation should be \$354,523,224 instead of \$354,723,224.

Therefore, be it resolved that the Total Appropriations is corrected to \$354,523,224 and in all other respects, the Appropriations Resolution is ratified and affirmed.

Government Funds

General Fund	\$193,886,619
Athletic Fund-sub fund	3,915,659
Insurance Fund-sub fund	4,459,628

Sub-total General Funds	<u>\$202,261,906</u>
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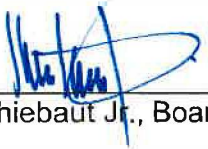
Nutrition Services Fund	\$ 20,711,947
Designated Purpose Grants Fund	44,112,676
Student Activity Fund	5,261,267
Education Foundation Fund	341,932

Bond Redemption Fund	\$ 18,387,585
Building Fund Bond 2020	15,851,537
Capital Projects Fund	43,829,517

Proprietary Funds

Risk Management Fund	\$ 3,764,857
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Total Appropriations	<u>\$ \$354,523,224</u>
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William Thiebaut Jr., Board President

02/10/2026

Date

Pueblo School District No. 60

PUEBLO SCHOOL DISTRICT 60
CORRECTED RESOLUTION AUTHORIZING THE USE OF A PORTION OF
BEGINNING FUND BALANCE FISCAL YEAR 2025-2026

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

WHEREAS, on January 27, 2026, the Board of Education adopted the Amended Budget (Fiscal Year 2025-2026) and authorized the use of a portion of the beginning fund balance in the budget by Resolution; however, due to an inadvertent clerical error, the Resolution did not show the Bond Redemption Fund, even though the amount of the beginning fund balance to be used from that fund is correctly stated in the Amended Budget.

NOW, THEREFORE, BE IT RESOLVED: In accordance with C.R.S. 22-44-105, the Board of Education ratifies and affirms its authorization for the use of a portion of the Fiscal Year 2025-2026 beginning fund balance, as approved on January 27, 2026, and now presents the amount to be used from the Bond Redemption Fund as stated in and consistent with the Amended Budget as follows:

1. General Fund \$16,689,710 - The use of these funds will be used to pay for one-time expenditures.
2. Athletic Fund \$201,804 - The use of these funds will be used to pay for one-time expenditures.
3. Insurance Fund \$940,000 - The use of these funds will be used to pay for one-time expenditures.
4. Nutrition Services Fund \$3,109,316- The use of these funds will be used to pay for one-time expenditures.
5. Student Activity Fund \$2,131,850 - The use of these funds will be used to pay for one-time expenditures.
6. Education Foundation Fund 27 \$215,646 - The use of these funds will be used to pay for one-time expenditures.
7. Bond Redemption Fund \$834,114 (as stated in the Amended Budget). – The use of these funds will be used to pay for one-time expenditures and reflects the reduction in the bond redemption fund mill levy as recommended by bond counsel.
8. Bond 2020 Fund \$13,124,270 -The use of these funds will be used to pay for one-time expenditures.

9. Capital Projects Fund \$11,392,072 - The use of these funds will be used to pay for one- time expenditures.
10. Risk Management Fund \$798,730 -The use of these funds will be used to pay for one- time expenditures.



William Thiebaut Jr., Board President

Pueblo School District No. 60

02/10/2026

Date

PUEBLO SCHOOL DISTRICT 60

RESOLUTION AUTHORIZING INTERFUND BORROWING FOR 2025-2026

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 FY2025-2026 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	\$10,000,000.00



William Thiebaut Jr., Board President
Pueblo School District No. 60

1/27/2026

Date

**PUEBLO SCHOOL DISTRICT NO. 60
STUDENT FEES RESOLUTION
FISCAL YEAR 2025-2026**

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 fees 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 fees charged;

AND BE IT FURTHER RESOLVED, that the attached student fees schedule will be effective January 27, 2026, and during the FY 2025-2026 school year, with reasonable discretion of the Superintendent or her designee, to make changes to the student fees schedule to reflect revised fees and the student fees 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 hereunto affixed this 27th day of January, 2026.



William Thiebaut Jr., Board President

Pueblo School District No. 60

1/27/2026
Date

Fee	Amount	Frequency	Receiving Fund
Baca ES (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Annual	Student Activity
Yearbook (Optional)	\$18 - \$20	Annual	Student Activity
Damaged/ Lost computer/Charger	Varies - Replacement Cost	Based on # of lost or damaged	Technology
Belmont ES			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	Varies - \$ 5.00 - \$ 10.00	Annual	Student Activity
Planner - 5th Grade Only	\$5.00	Annual	Student Activity
Recorders 3rd to 5th Grade	\$5.00	Annual	Student Activity
Yearbook (Optional)	\$17.00	Annual	Student Activity
Franklin School of Innovation (Title I School)			
Damaged or lost computer	Varies - Replacement Cost	Based on # of lost or damaged	Technology
Fundraiser Incomplet	Varies - Replacement Cost	Based on amount not turned in	Student Activity
Bessemer Academy (Title 1 School)			
Yearbook (Optional)	\$12.00	End of Year	Student Activity
Beulah Heights (Title 1 School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Yearbook (Optional)	\$6.00 - \$ 10.00	As Needed	Student Activity
Bradford ES (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Yearbook (Optional)	\$12.00 to \$15.00	Annual	Student Activity
Columbian ES (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
Yearbook (Optional)	\$ 15.00 - \$ 20.00	Annual	Student Activity
Haaff ES (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Recorders/sheet music lost or damaged	Varies- Replacement Cost	As needed	Student Activity
Heritage ES (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Yearbook (Optional)	\$15.00	Annual	Student Activity
Highland Park ES			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Planners - 1st, 2nd, 3rd, 4th & 5th Grade	\$ 5.00 - \$ 7.00	Annual	Student Activity
Recorders	\$5.00	One-time fee	Student Activity
Yearbook (Optional)	\$ 15.00 - \$ 20.00	Annual	Student Activity
Irving ES (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Morton ES			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Yearbook (Optional)	\$15.00	Annual	Student Activity
Technology	Varies - Replacement Cost	based on # of damages accrued	student activity
Recorder	2	yearly	Student Activity
Field Trips	Varies - (dependant on venue)	2-3 annually	student activity
Park View ES (Title I School)			
Damaged / Lost Books	Varies	Based on # of lost or damaged	Student Activity
Yearbook (Optional)	\$15.00	Annual	Student Activity
South Park ES			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips K-5	Varies	Annual	Student Activity
Yearbook (Optional)	Varies	Annual	Student Activity
K-5 Arts, Crafts, Themes, and Holiday celebration	Varies	Annual	Student Activity
Music Equipment Damaged/Lost	Varies	Annual	Student Activity
Student Planners for 3rd-5th Grade Students	Varies	Annual	Student Activity
Sunset Park ES			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	Varies - Most covered by booster club	2-3- times / year	Student Activity
KDG Arts, Crafts, Themes, and Holiday celebration	\$20.00	Kindergarten Themes	Student Activity
Yearbook (Optional)	\$ 15.00 - \$ 20.00	Annual	Student Activity
Corwin IMS			
Advanced Drama Fee	\$9.00	Annual Grades 7&8 specific	Student Activities
Advanced Music Fee	\$9.00	Annual Grades 7&8 specific	Student Activities
Advanced Visual Art Fee	\$9.00	Annual Grades 7&8 specific	Student Activities
Before School & After School Enrichment Classes	\$40.00	Quarterly	Student Activity
CIMS Student Planner Fee	\$5.00	Annual	Student Activity
Field Trip Fee	Varies	Dependent on number of field trips	Student Activity
Foundational Drama Fee	\$3.00	Annual For Grades 4, 5, & 6	Student Activity
Foundation Music Fee	\$3.00	Annual For Grades 4, 5, & 6	Student Activity
Foundational Visual Arts Fee	\$3.00	Annual For Grades 4, 5, & 6	Student Activity
Instrument replacement parts or supplies fee	Varies	As needed	Student Activity
Library Book Fine	Varies	Annual	Student Activity

Fee	Amount	Frequency	Receiving Fund
NJHS	\$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
Uniforms	\$10.00	As needed	Student Activity
D60 Online			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Damaged / Lost Headphones	Up to \$20	Based on # of lost or damaged	Student Activity
Field Trip Fees	Varies	As Needed	Student Activity
Yearbook	\$10.00 - \$20.00	Annual	Student Activity
Freed K-8			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	\$ 2.00 - \$ 4.00	2-3 times / year	Student Activity
Science Lab	\$5.00	Annual	Student Activity
Cross Country Participation	\$50.00	Annual	Student Activity
Volleyball Participation	\$50.00	Annual	Student Activity
Wrestling Participation	\$50.00	Annual	Student Activity
Track Participation	\$50.00	Annual	Student Activity
Athletic Uniforms - Lost or Damaged	Varies - Replacement Cost	Based on items lost or damaged	Student Activity
Fountain IMS			
Yearbook	15	once a year	student activity
After School Enrichment	\$ 15.00 per class	9 Week Period	Student Activity
Choir Fees (Includes After School Enrichment Choir / Not all students participate / performances throughout the school year)	\$50.00 for year/ one day a week after school /	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
Goodnight K-8			
Damaged / Lost Library Books	Replacement Cost	On Going	Library Services Fund
Damaged / Lost Textbooks	Replacement Cost	On Going	Book Clearing Fund
Field Trip Fees	Varies	2-3 times / year	Student activity (School Activities)
Replacement - Take Home Folders	\$2.00	On Going	Parent Support Fund
Student Planners for 3rd-8th Grade Students	\$5.00	On Going	Student activity (School Activities)
Yearbook (Optional)	\$ 14.00 - \$ 20.00	Annual	School Publication Fund
Heaton MS (Title I School)			
Band Instrument Rental Fee	Varies	Annual Musical Instrument Rental	Student Activity
Fundraising	Varies	On Going	Student Activity
Heaton Book Fee	Varies	Depending on time of fundraiser	Student Activity
Industrial Arts Club	\$25.00	Based on # of projects	Student Activity
Lost Lock	\$5.00	Based on # of lost	Student Activity
PE Uniforms-Students may purchase or bring their own	\$8.00-Shirt / \$12.00 Shorts	Beginning of year	Student Activity
Year Book (Optional) - Heaton	\$ 20.00 to \$ 30.00	End of Year	Student Activity
Cheerleading Participation	\$50.00	Annual	Student Activity
Cross Country Participation	\$50.00	Annual	Student Activity
Girls Volleyball Participation	\$50.00	Annual	Student Activity
Cheerleading Uniforms	Varies	Annual	Student Activity
Pueblo Academy of Arts (Title I School)			
Athletic Uniforms - Lost or Damaged	Varies	As Needed	Student Activity
Art (Fee for Supplies)	\$5.00 to \$10.00	Annual	Student Activity Art #2040
Cheerleading Participation	\$50.00	Annual	Student Activity
Cheerleading Uniform	Varies	Annual	Student Activity
Choir Fee	\$10.00	Annual	Student Activity
Costume Design / Sewing (Fee for Supplies)	\$10.00	Annual	Student Activity
Cross Country Participation	\$50.00	Annual	Student Activity
Damaged or lost supplies provided to students	Varies	Throughout the year	
Dance Fee (Shirt from PE Class is used)	\$10.00	Annual	Student Activity PE #2049
Drama (Fee for Scripts)	\$10.00	Annual	Student Activity Drama #1918
Drama / Theatre (Fee for Costumes)	\$15.00	Annual	Student Activity Drama #1918
Field Trips	\$5.00	Throughout the year	Student Activity - #TBD
Fundraising	Varies	As Needed	Student Activity
Graphic Arts	\$10.00	Annual	Student Activity - #TBD
Instrumental Music (Fee for Music Book)	\$ 5.00 - \$ 20.00	Annual	Student Activity #2032
Instrumental Music (Fee for Instrument Rental)	\$50.00	Annual	Student Activity #2032
Library Fee (Damaged/Lost Books)	Varies	Annual	Student Activity Media #2222
Lock Fee (Replacement)	\$7.00	Throughout the year	Student Activity
Musical Theatre	\$10.00	Annual	Student Activity
PE (Fee for Shirt)	\$10.00	Annual	Student Activity PE #2049
Pep Band Club Fees (Shirt)	\$10.00	Annual	Student Activity
PLTW Fee	\$35.00	Annual	Student Activity
Sixth Grade Spirit Shirt	\$10.00	Annual	Student Activity
Student Planner	\$5.00	Throughout the year	
Textbook Fee (Lost or damaged)	Varies	As Needed	Student Activity

Fee	Amount	Frequency	Receiving Fund
Uniforms	Varies	As needed	Student Activity
Volleyball Participation	\$50.00	Annual	Student Activity
Yearbook (Optional)	\$ 20.00 to \$ 25.00	Annual	Student Activity #2068
Risley International Academy of Innovation (Title I School)			
Band Fees	\$10.00	1 time per year (some waived)	Student Activity - Band
Field Trip Fees	Varies	2-3 times / Year	Student Activity
Cheerleading and Cross Country	\$50.00	1 time per year (some waived)	Student Activity Cheerleading
Student Planner Fee	Varies	As needed	Student Activity
Student Uniform Fees (including T-Shirts, Polos, Sweatshirts)	\$ 10.00 - \$ 20.00	As needed	Student Activity
Yearbook	\$ 15.00 - \$ 20.00	End of Year	Student Activity - Yearbook
Centennial HS			
Band Club Camps / Field Trips (Trips out of town or state)	Varies		Student Activity
Band Fundraisers	Varies		Student Activity
Dance Team Camps / Field Trips	Varies		Student Activity
DECA Camps / Field Trips (Trips out of town or state)	Varies		Student Activity
FBLA Camps / Field Trips (Trips out of town or state)	Varies		Student Activity
General Student Activities Fee	Varies		Student Activity
HOSA Camps / Field Trips (Trips out of town or state)	Varies		Student Activity
Vocal Music Club Fundraisers	Varies		Student Activity
Vocal Music Camps / Field Trips (Trips out of town or state)	Varies		Student Activity
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 (includes Marching Band)	\$200.00		Student Activity
Band Club Dues / Fines (does not include Marching Band)	\$100.00		Student Activity
Book Fines	Varies	Annual	dependent on book
Business Lab Fee (for CIS concurrent enrollment students only)	\$10.00		Student Activity
Cheerleading Camps / Field Trips	Varies		Student Activity
Construction Lab Fee	\$20.00		Student Activity
Class of 2026 Dues	\$2.00	Annual	Student Activity
Class of 2027 Dues	\$2.00	Annual	Student Activity
Class of 2028 Dues	\$2.00	Annual	Student Activity
Class of 2029 Dues	\$2.00	Annual	Student Activity
Dance Team Dues	Varies		Student Activity
Debate (For year-long team membership)	\$75.00		Student Activity
Debate Team Dues / Fines (Added to pay for trips as needed, no budget for	Varies		Student Activity
DECA Dues / Fines	\$30.00		Student Activity
Drawing Lab Fee	\$15- to \$20		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
HOSA Dues / Fines	Varies	Annual	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
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
Painting	\$25.00		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
Senior Pictures	\$20.00		School Publication Fund
Spanish Club Fundraisers	Varies		Student Activity
Spanish Club Fee	\$5.00		Student Activity
Vocal Music Club Dues / Fines	\$25.00		Student Activity
Yearbook (Optional)	Varies	Annual	Student Activity
Weight Lifting	\$10.00	Annual	Student Activity
Anatomy and Physiology	\$30	Annual	Student Activity
AP Environmental Science	\$20	Annual	Student Activity
Colorado Natural History	\$20	Annual	Student Activity
Anatomy	\$15	Annual	Student Activity
AP Biology	\$10	Annual	Student Activity
AP Chemistry	\$10	Annual	Student Activity
Biology 1	\$10	Annual	Student Activity
Chemistry 1	\$10	Annual	Student Activity

Fee	Amount	Frequency	Receiving Fund
Conceptual Chemistry	\$10	Annual	Student Activity
Conceptual Physics	\$10	Annual	Student Activity
AP Physics	\$10	Annual	Student Activity
Physics	\$10	Annual	Student Activity
Bio 2 Honors	\$10	Annual	Student Activity
Chem 2 Honors	\$10	Annual	Student Activity
Astronomy	\$5	Annual	Student Activity
Physics and Earth Science	\$5	Annual	Student Activity
Central HS			
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 2026 Dues / Fines	Varies	Annual	Student Activity
Class of 2027 Dues / Fines			
Class of 2028 Dues / Fines			
Class of 2029 Dues / Fines			
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	\$10.00		Student Activity
Pottery	\$40.00	Annual	Student Activity
Pro-Start Fee	Varies	Annual	Student Activity
School Yearbooks	Varies		Student Activity
Science Course Fees	Varies		Student Activity
Science Lab Fee	Varies		Student Activity
Senior Picture Fees	Varies	One Time Fee	Student Activity
Spanish Club Dues / Fines	Varies		Student Activity
Speech & Debate Fees	\$50.00	Annual	Student Activity
STEM Fees	Varies		Student Activity
Student Council Fund Raiser	Varies		Student Activity
Surface Design	\$20.00	Annual	Student Activity
Tri M Dues / Fines	Varies		Student Activity
Vocal Music Fees	Varies		Student Activity
Vocal Music Uniform	Varies	As Needed	Student Activity
Weight Lifting Fees	Varies		Student Activity
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
East HS			
Art Fees	Varies	Annual	Student Activity

Fee	Amount	Frequency	Receiving Fund
AVID	\$20.00	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	\$60.00	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 HS			
ACE-CTE Fee	Varies	Annual	Student Activity
Anatomy & Physiology Course Fee	\$30.00	Annual	Student Activity
AP Biology / Biology II Course Fee	\$10.00	Annual	Student Activity
AP Chemistry / Chemistry II Course	\$10.00	Annual	Student Activity
AP Environmental Science Course	\$10.00	Annual	Student Activity
AP Physics Course Fees	\$10.00	Annual	Student Activity
AP Test Fee - Optional	Varies		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	Varies	Annual	Depends on book
Business Course Fees			
Advanced PC Applications	\$10.00	Annual	Student Activity
Introduction to Business	\$10.00	Annual	Student Activity
Introduction to PC Applications	\$10.00	Annual	Student Activity
Personal Finance	\$10.00	Annual	Student Activity
Chemistry I Course Fees	\$10.00	Annual	Student Activity
Choir Fees	\$30.00	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
Class of 2028 Dues / Fines - Student ID Card	\$2.00	Annual	Student Activity
Class of 2029 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
Drafting	\$20.00	Annual	Student Activity
Drawing Course Fees	\$15.00	Annual	Student Activity
Digital Imaging Lab Fee	\$15.00		Student Activity
FBLA Dues	\$30.00		Student Activity
Industrial Ed / Art / Science Fees	\$20.00	Annual	Student Activity
Jazz Band Course Fees	\$50.00	Annual	Student Activity
Key Club Membership Fee	\$15.00	Annual	Student Activity
JROTC Program Fee	Varies	Annual	Student Activity
Lock Fee	\$5.00	Annual	Student Activity
Multimedia Program			
Audio Video 1A, 2A	\$10.00	Annual	Student Activity
Audio / Video Production IIA / IIB	\$10.00	Annual	Student Activity
Foundation of Design, Multimedia Art, Digital Communications A/B	\$10.00	Annual	Student Activity
Photoshop / Illustrator	\$10.00	Annual	Student Activity
Print Media 1A, 2A	\$20.00	Annual	Student Activity
Musical Fee	\$50.00	Annual	Student Activity
Orchestra Course Fees	\$50.00	Annual	Student Activity
P.E. Sweatshirt	\$16.00	As Needed	Student Activity
P.E. Uniforms - Girl Short	\$15.00	As Needed	Student Activity

Fee	Amount	Frequency	Receiving Fund
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	\$15.00	As Needed	Student Activity
P.E. Uniforms - Used Uniforms - Per Item	\$5.00	As Needed	Student Activity
Physics & Earth Science Course	\$5.00	Annual	Student Activity
Pottery	\$40.00	Annual	Student Activity
Practical Life Science Course	\$10.00	Annual	Student Activity
PSAT/NMSQT extra test	Varies	Annual	Student Activity
Science Lab Fee	\$ 5.00 - \$ 10.00	Annual	Student Activity
Skills USA Dues	\$20.00	As Needed	Student Activity
World Language Lab Fee (German I,II,III, Honors III, Honors IV,	\$5.00	Annual	Student Activity
World Language Lab Fee (Spanish I,II,III, Honors III, Honors IV,	\$5.00	Annual	Student Activity
Yearbook (Optional)	VR	Annual	Student Activity
Athletics			
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
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
Fine Arts			
Rental of a District owned instrument	\$50.00	Per Instrument	General Fund
Summer School			
High School Credit Recovery	\$75.00	Per credit hour	General Fund
Technology			
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

PUEBLO SCHOOL DISTRICT 60
FY26/27
BUDGET DEVELOPMENT CALENDAR

August 2025	Receive county property assessment certification
October 2025	Official pupil membership count commences
November 2025	Finalize FY25 audit, Start compiling information for FY26 amended budget
December 2025	Certify mill levy for property tax collections for calendar year 2025 C.R.S. 39-5-128(1), State releases their latest budget projections, Receive information from CDE regarding FY26 changes to revenue
January 2026	Board work session to discuss the proposed amended FY26 budget, Board approves the FY26 amended budget, C.R.S. 22-44-111(3), Start working on preparation of FY27 budget revisions based on current information available, FY27 pupil projections due to and compared to Budget Office projections, Meet with the District personnel and to discuss FY27 budget
February 2026	State receives Denver-Boulder consumer price index (CPI), used in total program estimates Receive FY27 total program funding estimates from CDE, Continue discussions with department heads and Human Resources prepares staffing estimates based on pupil projections
March 2026	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 2026	Receive completed budget allocation worksheets from the principals, Prepare all non-general fund revenue and expenditure budgets, Start working on FY27 ending fund balance projections, Continue meeting with department personnel
May 2026	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 FY27 budget
June 2026	Board work session/hearing to discuss FY27 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 FY27 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 FY27 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 2025-2026 budget.

In compliance with C.R.S. 22-44-105, the fiscal year 2025-2026 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.

BOARD OF EDUCATION

PUEBLO SCHOOL DISTRICT NO. 60

RESOLUTION

(Salary Schedules 2025-2026 -Employee Groups)

WHEREAS, the Board of Education is required by the provisions of section 22-44-103(1), C.R.S., to adopt a balanced budget by resolution on an annual basis prior to the beginning of the fiscal year; and

WHEREAS, sections 22-44-103(1) and 22-44-107(1), C.R.S., require the Board to adopt an appropriation resolution at the time it adopts a budget in which the amounts appropriated to a fund shall not exceed the amounts specified in the budget; and

WHEREAS, sections 22-44-115(1) and (3), C.R.S., prevent the Board from expending any moneys in excess of the amount appropriated by resolution and make any obligation of a contract that requires expenditures in excess of the appropriation void; and

WHEREAS, the Board is required by section 22-63-401(1), C.R.S., to adopt by resolution salary schedules in conjunction with or prior to the adoption of the budget and appropriation for the following fiscal year and further provides that these schedules shall remain in effect until changed or modified by the Board; and

WHEREAS, the Board must continue to meet statutory employer contribution requirements to the Colorado Public Employees' Retirement Association currently 21.40 percent; and

WHEREAS, under section 22-32-110(5), C.R.S., the Board may not enter into any agreement with any association or organization representing employees of the School District that commits revenues raised or received for a period of time in excess of one year unless the agreement includes a provision that allows for the reopening of the portion of the agreement relating to salaries and benefits; and

WHEREAS, the Colorado Constitution, Art. X, § 20, prevents a school district from entering into multiple-fiscal year obligations without adequate present cash reserves pledged irrevocably and held for payments in all future fiscal years; and

WHEREAS, the Board has reached an agreement with the Pueblo Education Association (PEA) and concerning the salary schedule and negotiated agreement with PEA for the 2025-2026 fiscal year; and its other classified and administrator employee groups, including PESPA, ACME, PPEA, Executive and Accounting Assistants, Document Services, Schedule B Benefits employees, and Schedule C Benefits employees) (collectively referred to hereinafter as Employee Groups),

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education as follows:

1. That the Board hereby does adopt, the salary schedules for the 2025-2026 school year as previously agreed upon and negotiated with PEA and its other classified and administrator employee groups, including PESPA, ACME, PPEA, Executive and Accounting Assistants, Document Services, Schedule B Benefits employees, and Schedule C Benefits employees) (collectively referred to hereinafter as Employee Groups), including any extra performance duties/responsibilities schedules and other compensation components for all employees and employee groups as the salary schedules and compensation for the 2025-2026 fiscal year.

2. That to the extent that any provisions contained within any Board policy including, without limitation, policy and regulations under Section G - "Personnel"; any employee handbook; the Negotiated Agreements; meet and confer documents, other Board or District documents or past practice may be inconsistent with or would create any financial obligations in excess of or inconsistent with the above actions by the Board and salary schedules adopted with this Resolution with respect to the Employee Groups, those provisions are suspended, repealed and/or severed and shall no longer be in effect until further action by the Board.

3. That to the extent also that the Board's discharge of its legal obligations to adopt salary schedules, the budget resolution, and the appropriation resolution constitutes any modification of the Negotiated Agreements with the Employee Groups, it is the Board's intent that only those portions of the Negotiated Agreements be modified, interpreted or severed as is necessary to assure that there will be no salary or compensation increase as provided above in Paragraph 1, and that all remaining provisions of the Negotiated Agreements will continue in full force and effect.

Adopted this 24th day of June 2025.

ATTEST:

PUEBLO SCHOOL DISTRICT NO. 60

BOARD OF EDUCATION

By: 

Geri Patrone, Board Secretary

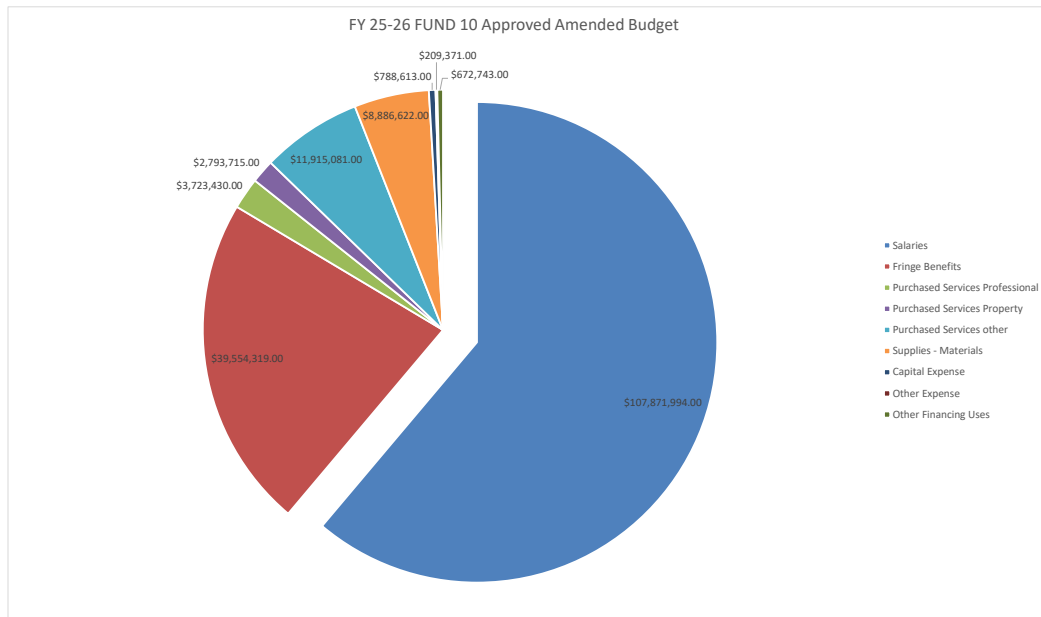
By: 

Sue Pannunzio, Board President

SCHOOL DISTRICT 60

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

FY 2025-2026 Approved Amended Budget



Salaries	\$	107,871,994	61.15%
Benefits		39,554,319	22.42%
Subtotal Salary and Benefits	\$	147,426,313	83.57%
Purchased Services	\$	18,432,226	10.45%
Supplies		8,886,622	5.04%
Equipment		788,613	0.45%
Other		209,371	0.12%
Other Financing Uses		672,743	0.38%
Subtotal All Other	\$	28,989,575	16.43%
Grand Total Expenditures	\$	176,415,888	

Purchased Services Professional/Technical/Property:

Contracted Staff, Professional Development, Technology Services, Transportation, Travel, Registration, Mileage Reimbursement, Audit, Banking and Legal

Supplies and Materials:

Electricity, Heat, Textbooks, Software, Curriculum, Supplies

Capital Expense:

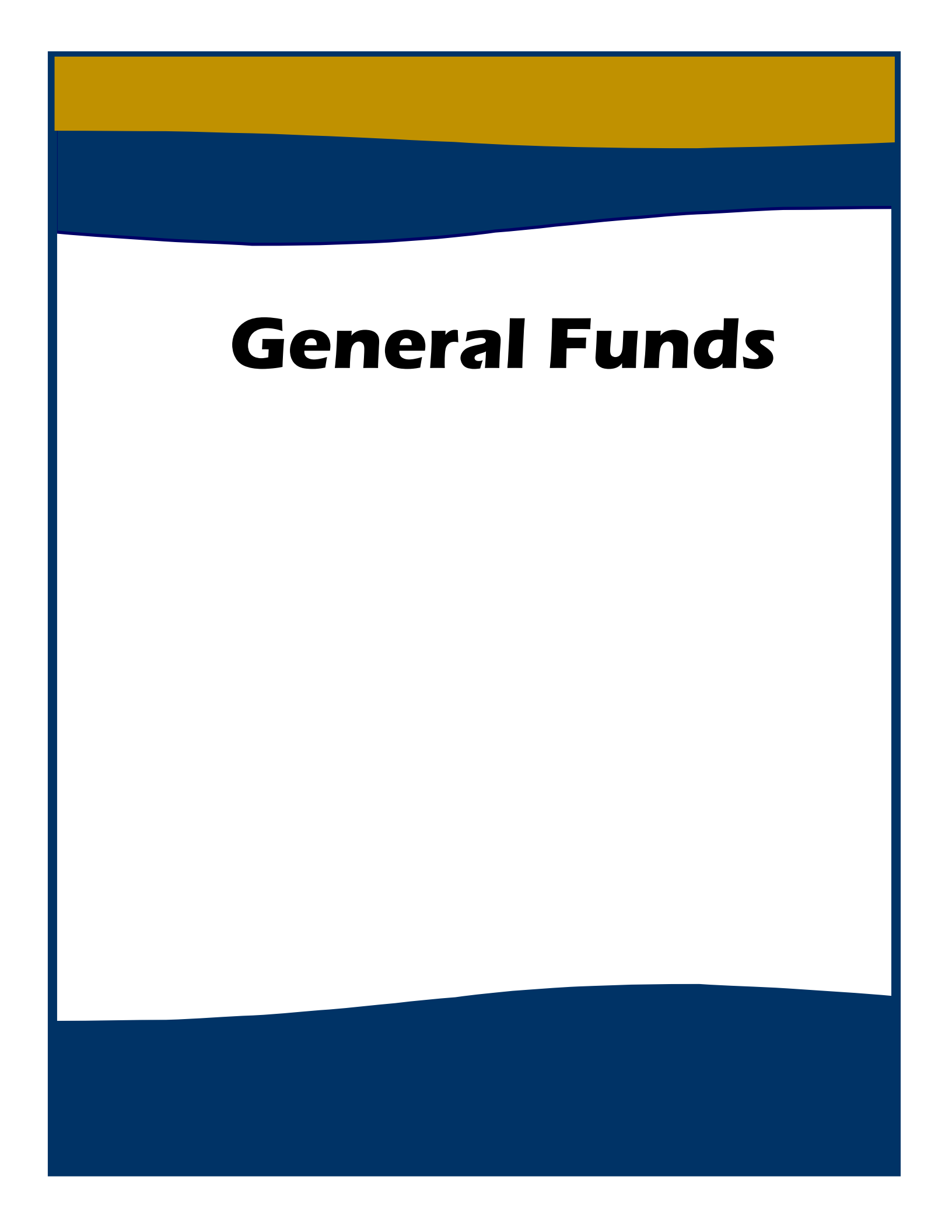
Land, Capital and Non-capital equipment, Tagged Assets and Non-Tagged assets

Other Expense:

District Maintenance Services, Internal/External Printing, Debt Interest, Settlements

Other Financing Uses:

Debt Service Principal and GASB 87 related



General Funds

SCHOOL DISTRICT 60						
GENERAL FUND BUDGET SUMMARY						
FY 2025-2026 Approved Amended Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Adopted Budget	Increase (Decrease)	2025-2026 Approved Amended Budget
Resources						
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 8,057,594	\$ 8,905,607	\$ 9,693,054	\$ 9,648,305	\$ 44,749	\$ 9,693,054
Unassigned	14,557,786	13,690,297	11,968,895	5,636,759	6,332,136	11,968,895
Assigned New Facility Supplies Multi Year	-	-	-	-	-	-
Assigned School Placeholder	624,516	320,324	177,540	309,523	(131,983)	177,540
Reserve Universal Preschool	-	137,815	-	-	-	-
Reserve Colorado Preschool	3,353,803	3,353,804	3,031,834	2,687,158	344,676	3,031,834
Restricted Fund Balance Multi Year	1,151,215	559,575	1,329,999	1,329,999	-	1,329,999
Non Spendable (Prepaid Expenditures)	2,339,896	3,072,494	2,709,120	2,339,896	369,224	2,709,120
TABOR 3%-Restricted	5,300,000	6,000,000	5,250,000	6,000,000	(750,000)	5,250,000
Total Beginning Fund Balance	\$ 35,384,810	\$ 36,039,916	\$ 34,160,442	\$ 27,951,640	\$ 6,208,802	\$ 34,160,442
Revenues						
Property Taxes	\$ 34,281,838	\$ 33,616,714	\$ 40,057,315	39,946,316	110,999	40,057,315
Specific Ownership Taxes	2,997,767	3,028,649	3,003,364	3,206,402	(203,038)	3,003,364
State Share-Equalization	120,831,806	126,810,337	120,624,171	120,368,080	256,091	120,624,171
Subtotal Program Funding	\$ 158,111,411	\$ 163,455,700	\$ 163,684,850	\$ 163,520,798	\$ 164,052	\$ 163,684,850
Other Local Revenue	7,410,543	5,733,267	3,975,062	3,663,213	\$ 311,849	3,975,062
Other Intermediate Sources Revenue	19,425	4,507	21,000	21,000	-	21,000
Other Universal Preschool	5,598,209	2,401,548	2,361,800	3,871,148	(1,509,348)	2,361,800
Other State Revenue	9,422,531	11,515,271	10,803,304	11,994,482	(1,191,178)	10,803,304
Other Federal Revenue	334,288	329,262	315,000	315,000	-	315,000
Subtotal Other Revenues	\$ 22,784,996	\$ 19,983,855	\$ 17,476,166	\$ 19,864,843	\$ (2,388,677)	\$ 17,476,166
Transfer (to) Athletics	(2,750,000)	(2,600,000)	(2,600,000)	(2,600,000)	\$ -	(2,600,000)
Transfer (to) Insurance Fund	(1,850,000)	(1,850,000)	(2,150,000)	(2,150,000)	-	(2,150,000)
Transfer (to) Capital Projects Fund	(9,800,000)	-	(9,800,000)	-	(9,800,000)	(9,800,000)
Allocation (to) Charter Schools	(17,793,885)	(17,438,648)	(6,884,838)	(16,717,509)	9,832,671	(6,884,838)
Subtotal Allocations & Transfers	\$ (32,193,885)	\$ (21,888,648)	\$ (21,434,838)	\$ (21,467,509)	\$ 32,671	\$ (21,434,838)
Total Revenue	\$ 148,702,522	\$ 161,550,908	\$ 159,726,178	\$ 161,918,132	\$ (2,191,954)	\$ 159,726,178
Total Resources	\$ 184,087,332	\$ 197,590,824	\$ 193,886,620	\$ 189,869,772	\$ 4,016,847	\$ 193,886,620
EXPENDITURES						
Instruction 0010-2000s	\$ 82,724,226	93,683,037	94,876,180	102,292,918	\$ (3,313,421)	\$ 98,979,497
Student & Instructional Support 2100 + 2200s	17,101,724	19,245,953	18,868,404	21,839,658	(1,569,679)	20,269,979
General Administration 2300s	1,953,874	1,965,382	2,364,098	2,916,056	(281,959)	2,634,097
School Administration 2400s	11,846,003	12,756,187	12,610,134	13,854,063	(518,380)	13,335,683
Business Services & Warehouse 2500s	2,101,128	2,812,132	2,864,610	3,351,867	(243,675)	3,108,192
Maintenance & Operations 2600s	19,616,492	20,662,774	23,039,932	24,481,118	(808,117)	23,673,001
Transportation 2700s	2,928,316	2,701,273	3,661,770	3,964,500	(298,800)	3,665,700
Central Services 2800s	5,628,841	6,069,564	6,511,608	6,916,422	(245,294)	6,671,128
Other Support 2900s	2,570,621	2,103,149	2,519,497	2,780,613	111,412	2,892,025
Facilities Acquisitions and Construction Services	522,776	760,106	513,035	551,821	(37,978)	513,843
Debt Service 5000s	1,053,415	670,823	672,740	672,743	-	672,743
Total Expenditures	\$ 148,047,416	\$ 163,430,381	\$ 168,502,006	\$ 183,621,779	\$ (7,205,891)	\$ 176,415,888

SCHOOL DISTRICT 60						
GENERAL FUND BUDGET SUMMARY						
FY 2025-2026 Approved Amended Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Adopted Budget	Increase (Decrease)	2025-2026 Approved Amended Budget
Ending Contingencies and Reserves						
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 8,905,607	\$ 9,693,054	\$ 9,583,571	\$ 9,715,088	\$ (131,517)	\$ 9,583,571
Unassigned	13,690,297	11,968,895	4,329,102	(16,133,671)	12,548,891	(3,584,780)
Assigned School Placeholder	320,324	177,540	177,540	309,523	(131,983)	177,540
Reserve Universal Preschool	137,815	-	-	-	-	
Reserve Colorado Preschool	3,353,804	3,031,834	2,995,957	2,687,158	308,799	2,995,957
Restricted Fund Balance Multi Year	559,575	1,329,999	1,329,999	1,329,999	-	1,329,999
Non Spendable (Prepaid Expenditures)	3,072,494	2,709,120	1,718,444	2,339,896	(621,452)	1,718,444
TABOR 3%-Restricted	6,000,000	5,250,000	5,250,000	6,000,000	(750,000)	5,250,000
Subtotal Fund Balance Contingency & Reserves	\$ 36,039,916	\$ 34,160,442	\$ 25,384,613	\$ 6,247,993	\$ 11,222,738	\$ 17,470,731
Total Expenditures & Fund Balance	\$ 184,087,332	\$ 197,590,823	\$ 193,886,619	\$ 189,869,772	\$ 4,016,847	\$ 193,886,619
Reserves as a % of Revenues	24.2%	21.1%	15.9%	4%		10.9%
Minimum 9% Reserve Level	\$ 13,383,227	\$ 14,539,582	\$ 14,375,356	\$ 14,572,632	\$ (197,276)	\$ 14,375,356
Revenues	\$ 148,702,522	\$ 161,550,908	\$ 159,726,178	\$ 161,918,132	\$ (2,191,954)	\$ 159,726,178
Less expenditures	\$ 148,047,416	\$ 163,430,381	\$ 168,502,006	\$ 183,621,779	\$ (7,205,891)	\$ 176,415,888
Excess Revenues over Expenditures	655,106	(1,879,473)	(8,775,828)	\$ (21,703,647)	\$ 5,013,937	\$ (16,689,710)

SCHOOL DISTRICT 60						
Pupil Membership/ Funded FTE						
FY 2025-2026 Approved Amended Budget						
Based upon Cohort Survival Calculation						
	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual
	Count	Student Membership	Count	Student Membership	Count	Student Membership
	2023-2024		2024-2025		2025-2026	
Traditional Schools Pupil Count						
Kindergarten	1,120.0	1,033.0	1,062.0	985.0	954.0	916.0
Grades One-Five	5,414.0	5,434.0	5,343.0	5,202.0	5,023.0	4,941.0
Total Elementary School	<u>6,534.0</u>	<u>6,467.0</u>	<u>6,405.0</u>	<u>6,187.0</u>	<u>5,977.0</u>	<u>5,857.0</u>
Total Middle School Grades Six - Eight	3,151.0	3,003.0	2,956.0	2,852.0	2,764.0	2,701.0
Total High School Grades Nine-Twelve	4,584.0	4,530.0	4,478.0	4,530.0	4,396.0	4,308.0
Total District Including Charter	<u>14,269.0</u>	<u>14,000.0</u>	<u>13,839.0</u>	<u>13,569.0</u>	<u>13,137.0</u>	<u>12,866.0</u>
Change from prior year	(153.0)	(422.0)	(430.0)	(431.0)	(702.0)	(703.0)
Funded Pupil Count	14,178.9	14,483.9	14,178.9	14,128.8	13,599.2	13,599.2
Change from prior year	(1,242.6)	(937.6)	-	(355.1)	(579.7)	(529.6)
Total Preschool FTE's CPP Fund 19	-	-	-	-	-	-
Total ASCENT	3.0	9.0	7.6	24.5	24.5	9
Average October FTE Count						
FY 26 October FTE Count Less, OODS, Online					13,258.5	13,599.30
FY 25 October FTE Count Less, OODS, Online			13,446.0	13,446.0	13,446.0	13,446.0
FY 24 October FTE Count Less, OODS, Online	13,862.5	13,862.5	13,862.5	13,862.5	13,862.5	13,862.5
Charter Schools						
Kindergarten	129.0	103.0	110.0	113.0	109.0	38.0
Grades One - Five	749.0	691.0	677.0	606.0	564.0	249.0
Grades Six - Eight	581.0	596.0	575.0	558.0	503.0	207.0
Grades Nine - Twelve	305.0	250.0	268.0	232.0	230.0	-
Total Charter Schools	<u>1,764.0</u>	<u>1,640.0</u>	<u>1,630.0</u>	<u>1,509.0</u>	<u>1,406.0</u>	<u>494.0</u>
Total District Excluding Charter	<u>12,505.0</u>	<u>12,360.0</u>	<u>12,209.0</u>	<u>12,060.0</u>	<u>11,731.0</u>	<u>12,372.0</u>

SCHOOL DISTRICT 60								
ASSESSED VALUATION and MILL LEVIES								
FY 2025-2026 Approved Amended Budget								
ANNUAL PROPERTY TAX INFORMATION SUMMARY-MILL LEVIES								
	Average Funded Pupil Count	Net Assessed Valuation (after TIF)	General Fund	Temporary Mill Levy Rate Reduction	Mill Levy Override	SB 184 Adjustment- Abatement	Bond Redemption Fund	Total District Mill Levy
2019-20	16,415.50	\$ 1,080,394,416	27.000	0.000	0.000	0.110	18.000	45.110
2020-21	16,631.30	\$ 1,090,911,538	27.000	0.000	0.000	0.021	18.000	45.021
2021-22	16,131.70	\$ 1,204,841,694	27.000	0.000	0.000	0.462	16.180	43.642
2022-23	15,421.50	\$ 1,187,844,869	27.000	0.000	0.000	1.051	14.900	42.951
2023-24	14,492.90	\$ 1,232,689,189	27.000	0.000	0.000	0.767	13.700	41.467
2024-25	14,178.90	\$ 1,250,614,749	27.000	0.000	0.000	0.233	14.169	41.402
2025-26	13,599.18	\$ 1,483,604,242	27.000	0.000	0.000	0.041	11.000	38.041
Mill Levy is set in December for the FY 25-26 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 4 years.								
FY 25-26		Increase (Decrease)	Percentage Change					
Assessed Valuation		\$ 232,989,493	19.61%					
Funded Pupil Count		(579.7)	-3.76%					
HOME OWNER TAX ANALYSIS								
	2020	2021	2022	2023	2024	2025	2026	
Market Value of Home	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Assessment Rate	7.20%	7.20%	7.20%	6.95%	5.50%	5.50%	5.50%	
Assessment Value	\$ 7,200	\$ 7,200	\$ 7,200	\$ 6,950	\$ 5,500	\$ 5,500	\$ 5,500	
School District Mill Levies:								
School Finance Formula Levy	27.000	27.000	27.000	27.000	27.000	27.000	27.000	
Abatement Levy	0.110	0.021	0.462	1.051	0.767	0.233	0.041	
Override Levy	0.000	0.000	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	0.000	0.000	
Debt Service Bond Levy	18.000	18.000	16.180	14.900	13.700	14.169	11.000	
Total District Levy	45.110	45.021	43.642	42.951	41.467	41.402	38.041	
School Taxes per \$100,000 in assessed value	\$ 324.79	\$ 324.15	\$ 314.22	\$ 298.51	\$ 228.07	\$ 227.71	\$ 209.23	
School Taxes per \$200,000 in assessed value	\$ 649.58	\$ 648.30	\$ 628.44	\$ 597.02	\$ 456.14	\$ 455.42	\$ 418.45	

SCHOOL DISTRICT 60					
FUNDING ESTIMATE					
FY 2025-2026 Approved Amended Budget					
Calculation to determine the enrollment funding number.					
Funded Count for Averaging	YEAR AVG	Averaged Funded Count		Highest Average Funded Count	
14,340.50	4	13,591.63		13,591.63	
13,862.50	3	13,342.00		-	
13,446.00	2	13,081.75	ASCENT	8	
12,717.50	1	Funded Count		13,599.18	

	FY 2025-26		CHANGE		FY 2025-26
	Approved Amended Budget				Adopted Budget
Funded Counts					
Charters					
Chavez-Huerta Preparatory Academy	-		(800.00)		800.00
Pueblo School of Arts & Science at Fulton Heights	201.00		31.00		170.00
Pueblo School of Arts & Sciences	371.00		(9.00)		380.00
Total Charter Schools 572.00					
Total Average Funded Count	13,599.18		(136.20)		13,735.38
Total Program Funding					
	FY 2025-26				FY 2025-26
	Approved Amended Budget		CHANGE		Adopted Budget
Per Pupil Funding	\$ 12,036.43		\$ 131.35		\$ 11,905.08
Averaged Funded Pupil Count (including Charters)	13,599.18		(136)		13,735.38
Total Program Funding including Charters	\$ 163,685,578		\$ 164,780		\$ 163,520,798
Transfers (Out) In					
Capital Reserve Allocation	\$ (5,000,000)		\$ 5,000,000		\$ -
Insurance Reserve Allocation	\$ (2,150,000)		\$ -		\$ (2,150,000)
Transfer to Athletics	\$ (2,600,000)		\$ -		\$ (2,600,000)
Colorado Preschool Program Allocation	\$ -		\$ -		\$ -
Transfer to Charter Schools	\$ (6,884,838)		\$ (9,187,020)		\$ (16,071,858)
TOTAL TRANSFERS AND ALLOCATIONS (OUT) IN	\$ (16,634,838)		\$ (4,187,020)		\$ (20,821,858)
Net Total Program Funding in General Fund	\$ 147,050,740		\$ (4,351,800)		\$ 142,698,940

SCHOOL DISTRICT 60						
GENERAL FUND BUDGET SUMMARY						
FY 2025-2026 Approved Amended Budget						
Description				BUDGET		
	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Adopted Budget	Increase (Decrease)	2025-2026 Approved Amended Budget
Beginning Fund Balance	\$ 35,384,811	\$ 36,039,916	\$ 34,160,442	\$ 27,951,640	\$ 6,208,802	\$ 34,160,442
Revenue	\$ 148,702,521	\$ 161,550,908	\$ 159,726,178	161,918,132	(2,191,954)	159,726,178
Total Funds Available	\$ 184,087,332	\$ 197,590,824	\$ 193,886,619	\$ 189,869,772	\$ 4,016,847	\$ 193,886,619
Total Expenditures	\$ 148,047,416	\$ 163,430,382	\$ 168,502,006	\$ 183,621,779	\$ (7,205,891)	\$ 176,415,888
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 8,905,607	\$ 9,693,054	\$ 9,583,571	\$ 9,715,088	\$ (131,517)	\$ 9,583,571
Unassigned	13,690,297	11,968,895	4,329,102	(16,133,671)	12,548,891	(3,584,780)
Assigned School Placeholder	320,324	177,540	177,540	309,523	(131,983)	177,540
Reserve Universal Preschool	137,815	-	-	-	-	-
Reserve Colorado Preschool	3,353,804	3,031,834	2,995,957	2,687,158	308,799	2,995,957
Restricted Fund Balance Multi Year	559,575	1,329,999	1,329,999	1,329,999	-	1,329,999
Non Spendable (Prepaid Expenditures)	3,072,494	2,709,120	1,718,444	2,339,896	(621,452)	1,718,444
TABOR 3%-Restricted	6,000,000	5,250,000	5,250,000	6,000,000	(750,000)	5,250,000
Total Fund Balances (Reserves)	\$ 36,039,916	\$ 34,160,442	\$ 25,384,614	\$ 6,247,993	\$ 11,222,738	\$ 17,470,731
Percentage Reserves of Revenue	24.2%	21.1%	15.89%	3.86%		10.9%
Total Reserves and Expenditures	\$ 184,087,332	\$ 197,590,824	\$ 193,886,620	\$ 189,869,772	\$ 4,016,847	\$ 193,886,619
Per Board Policy Reserves						
Min. 9% Reserves including TABOR Begin FY 17-18	\$ 13,383,227	\$ 14,539,582	\$ 14,375,356	\$ 14,572,632	\$ (197,276)	\$ 14,375,356
Revenue	148,702,521	161,550,908	159,726,178	161,918,132	(2,191,954)	159,726,178
Less: Expenditures	148,047,416	163,430,382	168,502,006	183,621,779	(183,621,779)	176,415,888
Excess Revenue over (under) Expenditures	\$ 655,105	\$ (1,879,474)	\$ (8,775,828)	\$ (21,703,647)	\$ 181,429,825	\$ (16,689,710)

Pueblo School District No 60				
GENERAL FUND DETAIL				
FY 2025-2026 Approved Amended Budget				
Revenue:				
	FY 2024-2025 Revenue	\$	161,550,908	
	Anticipated Increase (Decrease) to Funding for FY 2025-2026		2,976,714	
FY 25-26 Budgeted Revenues			\$	164,527,622
Expenses:				
	Actual FY 2024 -2025 Expenditures	\$	163,430,382	
Salary and Benefits				
	Instruction plus Extra Curricular	\$	1,335,354	
	ESS		675,811	
	Support Services - Student		544,139	
	Support Services - Instructional		480,576	
	General Administration		48,500	
	School Administration - Principal		600,913	
	Business Services		100,227	
	Facilities		281,624	
	Human Resources		17,175	
	Information Technology		19,964	
	Other (Retiree Life/Excused Leave)		334,419	
				\$ 4,438,701
Purchased Services				
	Instruction		1,060,335	
	ESS		38,288	
	Support Services - Student		67,625	
	Support Services - Instructional		174,831	
	General Administration		102,943	
	School Administration - Principal		26,912	
	Business Services		111,209	
	Facilities (SRO/Utilities)		141,695	
	Transportation		1,919	
	Human Resources		22,059	
	Information Technology		60,367	
	Risk Management (decrease in workers comp)		-	
	Other (Retiree Life/Excused Leave)		24,857	
	Construction Services		805	
				1,833,845
Supplies, Printing (excludes Capital Expenditures and prior year carry forward)				
	Instruction		858,345	
	Support Services - Student		50,609	
	Support Services - Instructional		72,074	
	General Administration		115,400	
	School Administration - Principal		96,453	
	Business Services		29,778	
	Facilities		194,237	
	Transportation		2,011	
	Human Resources		5,465	
	Information Technology		10,480	
	Other		13,252	
	Debt		3	
				1,095,031
Capital Expenditures and Other				
	Instruction		135,184	
	Support Services - Student		2,074	
	Support Services - Instructional		9,651	
	School Administration - Principal		1,271	
	General Administration		3,156	
	Business Services		2,368	
	Facilities		15,513	
	Human Resources		-	
	Information Technology		24,012	
	Other		3	
				193,232
	Anticipated 2025-2026 Expenditures Before One Time Expenditures		\$	170,991,191
	Excess Revenue over Expenses Before One Time Expenditures			(6,463,569)
	Total One time Expenditures		\$	-
Excess of Expenses over Revenue for 2025-2026 Budget			\$	(6,463,569)
RESERVES				
	Beginning Fund Balance	\$	34,160,442	
	Revenue		159,726,178	
	Expenditures before one time expenditures		176,415,888	
	Ending Fund Balance before one time expenditures	\$	17,470,731	11%
	One time expenditures		-	
	Ending Fund Balance after one time expenditures		17,470,731	11%

SCHOOL DISTRICT 60						
GENERAL FUND DETAIL REVENUE						
FY 2025-2026 Approved Amended Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Adopted Budget	Increase (Decrease)	2025-2026 Approved Amended Budget
Beginning Fund Balance- Colorado Preschool	\$ 3,353,804	\$ 3,491,618	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance - General Fund	32,031,007	32,548,298	34,160,442	27,951,640	6,208,802	34,160,442
Total Fund Balance	\$ 35,384,811	\$ 36,039,916	\$ 34,160,442	\$ 27,951,640	\$ 6,208,802	\$ 34,160,442
Revenue						
Local Sources						
1 Current Property Tax-School Finance Act	\$ 34,281,838	\$ 33,616,714	\$ 40,057,315	\$ 39,946,316	\$ 110,999	\$ 40,057,315
2 Specific Ownership Taxes-School Finance Act	3,065,006	3,029,870	3,003,364	3,206,402	(203,038)	3,003,364
3 Delinquent Penalties-School Finance Act	(67,239)	(1,221)	-	-	-	-
4 Tuition, PYC Revenue-Other Districts	659,602	335,724	175,000	175,000	-	175,000
5 Concurrent Enrollment Internal	-	395,779	230,000	230,000	-	230,000
6 Earnings on Investments	2,019,273	1,724,197	1,775,000	1,425,000	350,000	1,775,000
7 Print Shop Revenue	145,334	122,526	125,000	125,000	-	125,000
8 Indirect Revenues	2,390,707	1,028,779	530,880	425,000	105,880	530,880
9 Charter School Admin Fee + Purchsd Svcs	846,736	805,171	589,610	878,037	(288,427)	589,610
10 Charter School Capital Pass Thru	555,083	507,561	125,492	505,228	(379,736)	125,492
11 E-rate Revenues	-	-	-	-	-	-
12 Energy Efficiency Rebates	4,441	4,310	4,310	4,310	-	4,310
13 Other Local Revenue	802,632	809,221	419,770	400,866	18,904	419,770
Intermediate Sources						
14 Miscellaneous Intermediate Revenue	19,425	4,507	21,000	21,000	-	21,000
State Sources						
15 State Equalization-School Finance Act	120,831,806	126,810,337	120,624,171	120,368,080	256,091	120,624,171
16 Kindergarten Hold Harmless Funding	-	-	-	-	-	-
17 CDE Audit-October Count Adjustment	-	366,692	-	-	-	-
18 At Risk Funding	322,958	263,403	312,393	312,393	-	312,393
19 Colorado Vocational Educ Act Revenue	192,383	128,184	101,670	100,000	1,670	101,670
19 CTE Audit Adjustment	-	-	-	-	-	-
20 CDE MOE Hold Harmless	-	272,919	-	-	-	-
21 Exceptional Children Educ Act (ECEA) Revenue	7,321,579	7,588,026	7,495,441	7,495,441	-	7,495,441
22 State Transportation Revenue	608,023	609,314	551,441	551,441	-	551,441
22 State Transportation Revenue Audit Adjustment	-	(58,279)	-	-	-	-
23 Gifted & Talented State Revenue	156,725	151,275	146,476	151,275	(4,799)	146,476
24 English Language Proficiency Act (ELPA) Revenue	209,763	205,464	205,920	205,464	456	205,920
25 On Behalf State PERA	465,854	1,981,794	1,981,663	2,664,940	(683,277)	1,981,663
26 UPK Historical allotment	1,448,128	(1,448,128)	-	-	-	-
27 Revenue UPK 3 YO	1,300,391	1,446,130	547,410	1,300,391	(752,981)	547,410
28 Revenue UPK	2,849,689	2,403,546	1,814,390	2,570,757	(756,367)	1,814,390
29 COVID 19 State Share Mitigation	-	-	-	-	-	-
30 Mitigation At Risk HB22-1186	-	-	-	-	-	-
31 Miscellaneous State Revenue	145,246	6,477	8,300	8,300	-	8,300
Federal Sources						
32 Impact Aid & Other Misc. Federal Revenue	39,271	-	15,000	15,000	-	15,000
33 Charter School Federal Pass Thru	-	-	-	-	-	-
34 ROTC Reimbursement	295,017	329,262	300,000	300,000	-	300,000
Transfers Out						
35 Transfer from (to) Athletic Fund	(2,750,000)	(2,600,000)	(2,600,000)	(2,600,000)	-	(2,600,000)
36 Transfer from (to) Insurance Fund	(1,850,000)	(1,850,000)	(2,150,000)	(2,150,000)	-	(2,150,000)
37 Transfer from (to) Nutrition Services Fund	-	-	-	-	-	-
38 Transfer from (to) Capital Projects Fund	(9,800,000)	-	(9,800,000)	-	(9,800,000)	(9,800,000)
36 Preschool Allocation	-	-	-	-	-	-
37 Charter School Allocations						
PSAS	(7,196,009)	(7,677,543)	(6,884,838)	(7,193,445)	308,607	(6,884,838)
CHPA	(10,611,141)	(9,761,105)	-	(9,524,064)	9,524,064	-
Total Revenue	\$ 148,702,521	\$ 161,550,908	\$ 159,726,178	\$ 161,918,132	\$ (2,191,954)	\$ 159,726,178
Total Revenue and Beginning Fund Balance	\$ 184,087,332	\$ 197,590,824	\$ 193,886,619	\$ 189,869,772	\$ 4,016,847	\$ 193,886,619

SCGOOL DISTRICT 60						
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM						
FY 2025-2026 Approved Amended Budget						
	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Adopted Budget	Increase (Decrease)	2025-2026 Approved Amended Budget
II Expenditures Summary						
1 Salaries	\$ 93,185,201	\$ 103,249,648	\$ 106,290,561	\$ 111,782,314	\$ (3,910,320)	\$ 107,871,994
2 Fringe Benefits	30,209,815	35,385,838	36,697,051	40,644,563	(1,090,244)	39,554,319
3 Purchased Services Professional	2,549,944	2,730,781	3,393,367	3,808,793	(85,363)	3,723,430
Purchased Services Property	1,776,100	2,240,962	2,504,469	2,712,214	81,501	2,793,715
Purchased Services Other	9,266,456	9,843,284	10,700,545	12,604,694	(689,613)	11,915,081
4 Supplies - Materials	8,472,837	8,281,261	7,791,591	10,075,970	(1,189,348)	8,886,622
5 Capital Expense	803,818	1,385,547	595,381	1,115,563	(326,950)	788,613
6 Other Expense	729,828	(357,764)	(143,701)	204,925	4,446	209,371
7 Other Financing Uses	1,053,416	670,824	672,740	672,743	-	672,743
Total Expenditures	\$ 148,047,415	\$ 163,430,382	\$ 168,502,003	\$ 183,621,779	\$ (7,205,891)	\$ 176,415,888
Excess of Revenue over Expenditures	\$ 655,106	\$ (1,879,474)	\$ (8,775,825)	\$ (15,889,823)	\$ (799,887)	\$ (16,689,710)
Ending Fund Balance	\$ 36,039,917	\$ 34,160,442	\$ 25,384,616	\$ 26,439,390	\$ (8,968,659)	\$ 17,470,731
III Expenditure Details						
Instructional Programs						
A Regular Education Instruction 0010-1699						
1 Salaries	\$ 46,545,764	\$ 51,750,977	\$ 52,215,975	\$ 54,679,174	\$ (2,132,893)	\$ 52,546,281
2 Fringe Benefits	14,863,127	17,540,944	17,874,359	19,310,937	(441,029)	18,869,908
3 Purchased Services Professional	268,186	102,973	138,849	366,350	(110,693)	255,657
Purchased Services Property	47,069	29,862	15,093	47,504	2,380	49,884
Purchased Services other	3,319,310	4,336,787	4,616,492	5,322,760	198,331	5,521,091
4 Supplies - Materials	1,601,450	1,870,228	714,806	1,816,517	(522,022)	1,294,495
5 Capital Expense	118,815	499,780	46,094	211,718	(30,440)	181,278
6 other Expense	513,133	99,697	257,392	448,520	16,864	465,384
Subtotal Regular Education Instruction	\$ 67,276,853	\$ 76,231,248	\$ 75,879,060	\$ 82,203,480	\$ (3,019,502)	\$ 79,183,978
B Exceptional Student Services (SPED) 1700-1799						
1 Salaries	\$ 11,393,123	\$ 12,873,758	\$ 14,034,818	\$ 14,468,259	\$ (108,673)	\$ 14,359,586
2 Fringe Benefits	3,605,018	4,100,197	4,690,311	5,004,132	37,222	5,041,354
3 Purchased Services Professional	91,968	211,626	211,375	249,000	(9,000)	240,000
Purchased Services Property	-	-	-	309	-	309
Purchased Services other	208,851	173,626	18,681	231,098	(203,062)	28,036
4 Supplies - Materials	42,933	35,928	8,865	64,804	(5,114)	59,690
5 Capital Expense	2,659	-	-	1,200	(1,200)	-
6 other Expense	14,265	17,510	6,375	20,380	-	20,380
Subtotal Exceptional Student Services	\$ 15,358,816	\$ 17,412,645	\$ 18,970,425	\$ 20,039,182	\$ (289,827)	\$ 19,749,355
C Extra-Curricular Instruction 1800-2099						
1 Salaries	\$ 14,357	\$ 17,732	\$ 18,022	\$ 24,080	\$ (965)	\$ 23,115
2 Fringe Benefits	3,263	4,032	2,324	6,730	-	6,730
3 Purchased Services Professional	5,122	6,289	6,349	10,486	-	10,486
Purchased Services Property	-	-	-	-	-	-
Purchased Services other	70	35	-	-	-	-
4 Supplies - Materials	405	11,056	-	8,960	(3,127)	5,833
5 Capital Expense	65,339	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
Subtotal Extra-Curricular Instruction	\$ 88,556	\$ 39,144	\$ 26,695	\$ 50,256	\$ (4,092)	\$ 46,164
Total Instructional Program Expenditures	\$ 82,724,226	\$ 93,683,037	\$ 94,876,180	\$ 102,292,918	\$ (3,313,421)	\$ 98,979,497

SCHOOL DISTRICT 60						
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM						
FY 2025-2026 Approved Amended Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Adopted Budget	Increase (Decrease)	2025-2026 Approved Amended Budget
D Support Programs Support Services-Students 2100-2199						
1 Salaries	\$ 8,464,188	\$ 9,460,053	\$ 9,471,867	\$ 10,259,107	\$ (678,356)	\$ 9,580,751
2 Fringe Benefits	2,685,416	3,172,776	3,221,335	3,961,888	(305,298)	3,656,590
3 Purchased Services Professional	243,812	248,476	237,089	277,388	(5,600)	271,788
Purchased Services Property	-	5,866	3,485	5,866	1,305	7,171
Purchased Services Other	45,987	49,842	49,331	77,571	1,000	78,571
4 Supplies - Materials	55,820	90,138	60,194	91,655	13,225	104,880
5 Capital Expense	138,380	149,135	2,126	4,200	-	4,200
6 Other Expense	14,296	12,186	11,139	18,062	(1,000)	17,062
Subtotal Support Services - Students	\$ 11,647,899	\$ 13,188,472	\$ 13,056,569	\$ 14,695,737	\$ (974,724)	\$ 13,721,013
E Support Services-Instructional Staff 2200-2299						
1 Salaries	\$ 3,620,003	\$ 4,005,947	\$ 3,980,059	\$ 4,625,479	\$ (428,695)	\$ 4,196,784
2 Fringe Benefits	1,085,740	1,299,997	1,208,158	1,692,559	(220,550)	1,472,009
3 Purchased Services Professional	307,203	387,281	298,300	350,067	(11,350)	338,717
Purchased Services Property	41,190	18,555	20,550	30,150	-	30,150
Purchased Services Other	148,286	174,471	208,454	225,210	108,057	333,267
4 Supplies - Materials	229,532	125,624	44,340	155,622	(65,457)	90,165
5 Capital Expense	636	11,136	25,795	13,464	21,982	35,446
6 Other Expense	21,234	34,469	26,179	51,370	1,058	52,428
Subtotal Support Services-Instructional Staff	5,453,825	6,057,481	5,811,835	\$ 7,143,921	\$ (594,955)	\$ 6,548,966
F General Administration 2300-2399						
1 Salaries	\$ 910,014	\$ 863,514	\$ 923,692	\$ 979,184	\$ (41,758)	\$ 937,426
2 Fringe Benefits	269,297	289,863	304,303	358,019	(18,951)	339,068
3 Purchased Services Professional	620,801	680,921	981,962	1,258,720	(228,600)	1,030,120
Purchased Services Property	-	368	-	-	-	-
Purchased Services Other	76,766	49,220	65,798	115,384	5,200	120,584
4 Supplies - Materials	22,037	21,258	20,451	49,257	(557)	48,700
5 Capital Expense	1,948	888	8,750	11,349	557	11,906
6 Other Expense	53,011	59,351	59,142	144,143	2,150	146,293
Subtotal General Administration	\$ 1,953,874	\$ 1,965,382	\$ 2,364,098	\$ 2,916,056	\$ (281,959)	\$ 2,634,097
G School Administration 2400-2499						
1 Salaries	\$ 8,776,013	\$ 9,506,755	\$ 9,465,998	\$ 10,174,256	\$ (432,938)	\$ 9,741,318
2 Fringe Benefits	2,605,771	2,945,496	2,958,223	3,381,862	(98,046)	3,283,816
3 Purchased Services Professional	28,698	28,800	28,800	33,360	-	33,360
Purchased Services Property	75,721	32,145	31,632	33,337	-	33,337
Purchased Services Other	38,015	18,931	9,996	25,828	4,815	30,643
4 Supplies - Materials	286,462	211,894	84,306	169,922	2,949	172,871
5 Capital Expense	23,619	2,762	4,329	1,430	4,170	5,600
6 Other Expense	11,705	9,405	26,851	34,068	670	34,738
Subtotal School Administration	\$ 11,846,003	\$ 12,756,187	\$ 12,610,134	\$ 13,854,063	\$ (518,380)	\$ 13,335,683
H Business Services 2500-2599						
1 Salaries	\$ 1,980,159	\$ 2,058,837	\$ 2,176,162	\$ 2,289,059	\$ (84,652)	\$ 2,204,407
2 Fringe Benefits	626,437	690,036	720,047	839,139	(47,110)	792,029
3 Purchased Services Professional	26,833	26,588	34,578	62,408	-	62,408
Purchased Services Property	(95,792)	325,391	307,122	372,797	-	372,797
Purchased Services Other	10,223	9,142	11,870	52,065	(22,491)	29,574
4 Supplies - Materials	134,211	290,764	197,923	310,107	(82,529)	227,578
5 Capital Expense	4,950	24,028	-	2,368	-	2,368
6 Other Expense	(585,893)	(612,654)	(583,093)	(576,076)	(6,893)	(582,969)
Subtotal Business Services	2,101,128	2,812,132	2,864,610	3,351,867	(243,675)	3,108,192

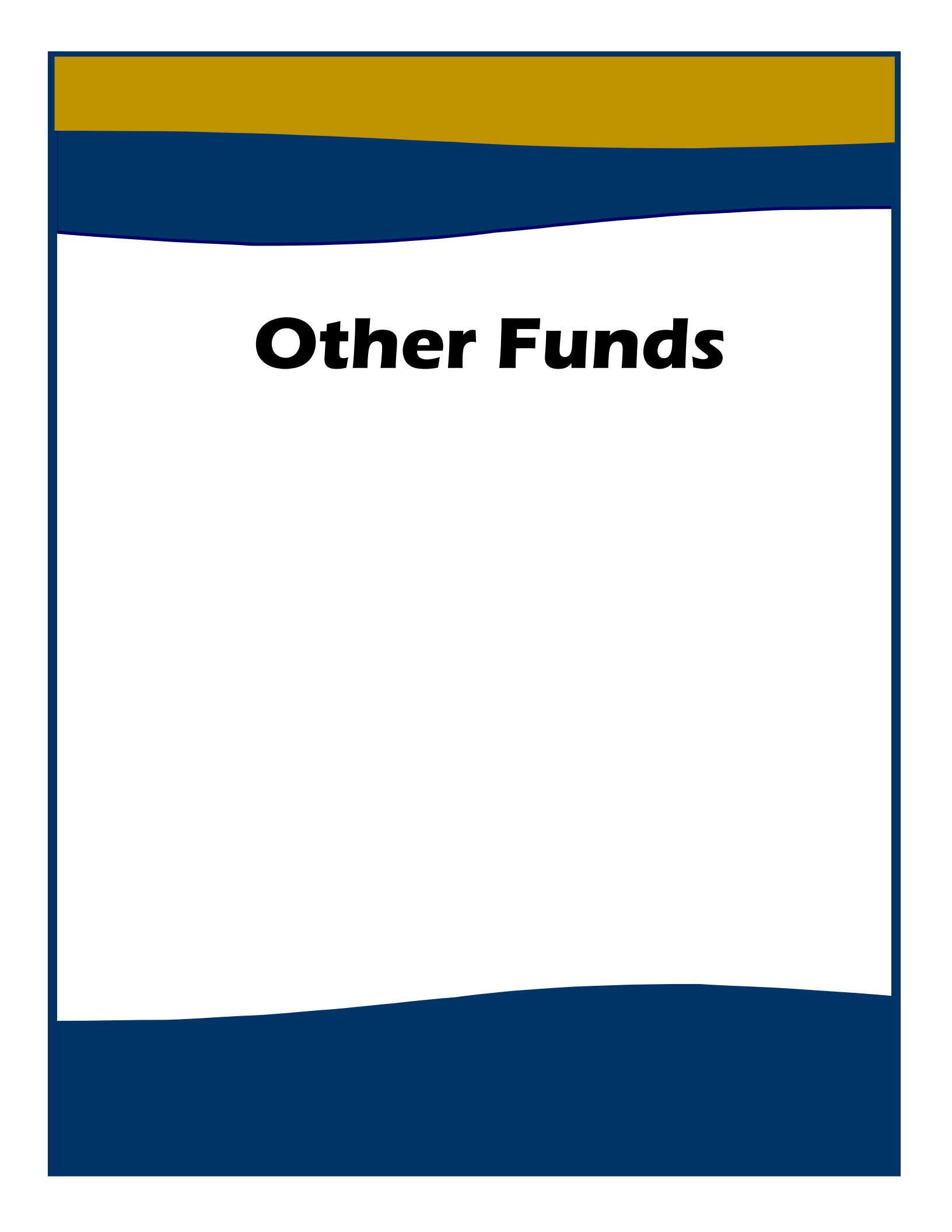
SCHOOL DISTRICT 60						
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM						
FY 2025-2026 Approved Amended Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Adopted Budget	Increase (Decrease)	2025-2026 Approved Amended Budget
I Facilities, Maintenance and Operation of Plant 2600-2699						
1 Salaries	\$ 8,469,469	\$ 9,541,074	\$ 10,238,732	\$ 10,414,173	\$ (96,054)	\$ 10,318,119
2 Fringe Benefits	2,858,058	3,413,248	3,730,199	3,886,770	45,666	3,932,436
3 Purchased Services Professional	797,386	862,552	1,182,892	886,038	299,880	1,185,918
Purchased Services Property	1,318,352	1,318,793	1,666,053	1,672,296	131,816	1,804,112
Purchased Services Other	8,612	11,727	15,560	11,331	4,840	16,171
4 Supplies - Materials	5,837,999	5,365,431	6,159,988	6,837,853	(484,716)	6,353,137
5 Capital Expense	346,017	146,158	42,718	767,797	(709,566)	58,231
6 Other Expense	(19,401)	3,791	3,789	4,860	17	4,877
Subtotal Facilities, Maintenance and Operation of Plant	\$ 19,616,492	\$ 20,662,774	\$ 23,039,932	\$ 24,481,118	\$ (808,117)	\$ 23,673,001
J Pupil Transportation Services 2700-2799						
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits	-	-	-	-	-	-
3 Purchased Services Professional	-	-	-	-	-	-
Purchased Services Property	105,994	127,272	128,589	125,092	4,000	129,092
Purchased Services Other	2,693,190	2,432,846	3,222,348	3,526,564	(302,800)	3,223,764
4 Supplies - Materials	129,133	141,155	310,833	312,844	-	312,844
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
Subtotal Student Transportation	\$ 2,928,316	\$ 2,701,273	\$ 3,661,770	\$ 3,964,500	\$ (298,800)	\$ 3,665,700
K Human Resources 2800-2839						
1 Salaries	\$ 935,886	\$ 979,203	\$ 1,037,069	\$ 1,056,902	\$ (11,116)	\$ 1,045,786
2 Fringe Benefits	270,685	295,863	319,627	348,915	(20,830)	328,085
3 Purchased Services Professional	93,053	102,098	184,925	211,576	(20,000)	191,576
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	19,932	15,118	22,818	38,226	-	38,226
4 Supplies - Materials	33,053	22,792	31,014	34,560	1,000	35,560
5 Capital Expense	500	400	-	-	-	-
6 Other Expense	10,294	10,675	12,226	19,045	(5,900)	13,145
Subtotal Human Resources	\$ 1,363,404	\$ 1,426,149	\$ 1,607,680	\$ 1,709,224	\$ (56,846)	\$ 1,652,378
L Information Systems Services 2840-2849, 2890						
1 Salaries	\$ 1,201,953	\$ 1,334,983	\$ 1,468,309	\$ 1,509,263	\$ (26,000)	\$ 1,483,263
2 Fringe Benefits	383,692	439,327	476,396	501,355	(19,950)	481,405
3 Purchased Services Professional	47,016	43,605	67,200	67,600	-	67,600
Purchased Services Property	283,566	382,711	331,945	424,863	(58,000)	366,863
Purchased Services Other	1,453,295	1,417,661	1,727,002	1,802,029	(49,978)	1,752,051
4 Supplies - Materials	91,818	86,965	150,043	192,445	(33,000)	159,445
5 Capital Expense	100,956	335,005	78,025	102,037	-	102,037
6 Other Expense	3,142	3,157	5,008	7,606	(1,520)	6,086
Subtotal Information Systems	\$ 3,565,437	\$ 4,043,415	\$ 4,303,928	\$ 4,607,198	\$ (188,448)	\$ 4,418,750
M Risk Management Services 2850						
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits-Work Comp	-	-	-	-	-	-
3 Purchased Services Professional	-	-	-	-	-	-
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	700,000	600,000	600,000	600,000	-	600,000
4 Supplies - Materials	-	-	-	-	-	-
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
Subtotal Risk Management	\$ 700,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	\$ 600,000

SCHOOL DISTRICT 60						
GENERAL FUND DETAIL - EXPENDITURES BY PROGRAM						
FY 2025-2026 Approved Amended Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Adopted Budget	Increase (Decrease)	2025-2026 Approved Amended Budget
N Other Support Services 2990-2999						
1 Salaries	\$ 874,274	\$ 856,815	\$ 1,259,858	\$ 1,303,378	\$ 131,780	\$ 1,435,158
2 Fringe Benefits	953,311	1,194,058	1,191,770	1,352,257	(1,368)	1,350,889
3 Purchased Services Professional	16,042	24,470	15,047	29,800	-	29,800
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	21,145	13,947	6,703	24,807	(8,000)	16,807
4 Supplies - Materials	761	(2,684)	-	18,705	(10,000)	8,705
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	694,041	4,651	31,291	32,947	(1,000)	31,947
Subtotal Support Services	\$ 2,559,573	\$ 2,091,257	\$ 2,504,669	\$ 2,761,894	\$ 111,412.0	\$ 2,873,306.0
O Other Support Services						
Volunteer Services 2900-2989						
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits	-	-	-	-	-	-
3 Purchased Services Professional	3,824	5,102	6,000	6,000	-	6,000
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	-	-	-	-	-	-
4 Supplies - Materials	7,224	6,790	8,828	12,719	-	12,719
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
Subtotal Other Support Services	\$ 11,048	\$ 11,892	\$ 14,828	\$ 18,719	\$ -	\$ 18,719
P Facilities Acquisition and Construction Services 4000-4000						
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits	-	-	-	-	-	-
3 Purchased Services Professional	-	-	-	-	-	-
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	522,776	539,931	125,491	551,821	(425,525)	126,296
4 Supplies - Materials	-	3,920	-	-	-	-
5 Capital Outlay	-	216,255	387,544	-	387,547	387,547
6 Other Expense	-	-	-	-	-	-
Subtotal Facilities Acquisition and Construction Services	\$ 522,776	\$ 760,106	\$ 513,035	\$ 551,821	\$ (37,978)	\$ 513,843
Servicing the debt of the school district, including payments of both principal and interest and debt issuance cost.						
Q Debt Service 5000-5999						
1 Principal	\$ 857,249	\$ 574,455	\$ 568,448	\$ 568,448	\$ -	\$ 568,448
2 Interest	196,167	96,368	104,292	104,295	-	104,295
Subtotal Debt Services	\$ 1,053,415	\$ 670,823	\$ 672,740	\$ 672,743	\$ -	\$ 672,743
Total Support Program Expenditures	\$ 65,323,190	\$ 69,747,345	\$ 73,625,826	\$ 81,328,861	\$ (3,892,470)	\$ 77,436,391
Grand Total Expenditures	\$ 148,047,416	\$ 163,430,382	\$ 168,502,006	\$ 183,621,779	\$ (7,205,891)	\$ 176,415,888
R Reserves & Contingencies						
1 Assigned Operating Reserve per BOE policy 6% of Revenue	\$ 8,905,607	\$ 9,693,054	\$ 9,583,571	\$ 9,715,088	\$ (131,517)	\$ 9,583,571
2 Unassigned	13,690,297	11,968,895	4,329,102	(16,133,671)	12,548,891	(3,584,780)
3 Assigned New Facility Supplies Multi Year	-	-	-	-	-	-
4 Reserve CPP	3,353,804	3,031,834	2,995,957	2,687,158	308,799	2,995,957
5 Reserve UPK	137,815	-	-	-	-	-
7 Assigned School Placeholder	320,324	177,540	177,540	309,523	(131,983)	177,540
8 Restricted Fund Balance Multi Year	559,575	1,329,999	1,329,999	1,329,999	-	1,329,999
9 Non Spendable (Prepaid Expenditures)	3,072,494	2,709,120	1,718,444	2,339,896	(621,452)	1,718,444
10 TABOR 3%-Restricted	6,000,000	5,250,000	5,250,000	6,000,000	(750,000)	5,250,000
Ending Reserves & Contingencies	\$ 36,039,916	\$ 34,160,442	\$ 25,384,613	\$ 6,247,993	\$ 11,222,738	\$ 17,470,731
Total Expenditures & Reserves	\$ 184,087,332	\$ 197,590,824	\$ 193,886,619	\$ 189,869,772	\$ 4,016,847	\$ 193,886,619

SCHOOL DISTRICT 60						
ATHLETIC FUND 17						
FY 2025-2026 Approved Amended Budget						
				Budget		
DESCRIPTION	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Adopted Budget	Increase (Decrease)	2025-2026 Approved Amended
Assigned Fund Balance-Beginning-Athletics	\$ 289,817	\$ 600,727	\$ 477,395	\$ 756,640	\$ (279,245)	477,395
Assigned Fund Balance-Beginning-Gymnastics	6,846	4,754	6,956	6,956	-	6,956
	<u>\$ 296,663</u>	<u>\$ 605,480</u>	<u>\$ 484,351</u>	<u>\$ 763,596</u>	<u>\$ (279,245)</u>	<u>\$ 484,351</u>
Revenues						
Gate Receipts/Season Passes	\$ 304,337	\$ 329,359	\$ 331,618	\$ 331,537	\$ 46,118	\$ 377,655
Participation Fees	134,134	132,720	115,002	137,913	(10,352)	127,561
Contributions and Donations	37,750	33,483	11,750	46,000	(6,000)	40,000
Beverage Sponsorship	5,000	-	-	5,000	-	5,000
Pepsi Cola	-	-	-	-	-	-
Tournament Fees/Playoffs	2,690	470	2,570	1,290	2,300	3,590
Parking Fees/Rentals	38,400	33,329	33,542	40,000	(2,000)	38,000
Miscellaneous Revenue	15,097	16,490	38,908	16,217	28,400	44,617
Gymnastics 0122	21,548	23,743	37,479	25,843	11,636	37,479
Concessions 1501	135,317	153,743	154,698	156,748	(272)	156,476
Transfer from General Fund	2,750,000	2,600,000	2,600,000	2,600,000	-	2,600,000
Indirect Revenue	2,246	1,764	911	911	-	911
Total Revenues	<u>\$ 3,446,519</u>	<u>\$ 3,325,100</u>	<u>\$ 3,326,479</u>	<u>\$ 3,361,459</u>	<u>\$ 69,830</u>	<u>\$ 3,431,289</u>
Total Resources	<u>\$ 3,743,182</u>	<u>\$ 3,930,580</u>	<u>\$ 3,810,830</u>	<u>\$ 4,125,055</u>	<u>\$ (209,415)</u>	<u>\$ 3,915,640</u>
Expenditures						
Extra-Curricular Instruction 1800-2099						
Salaries	\$ 1,277,875	\$ 1,428,544	\$ 1,496,988	\$ 1,507,350	\$ 5,729	\$ 1,513,079
Fringe Benefits	316,392	352,500	368,003	377,606	(1,794)	375,812
Purchased Professional Services (03X)	247,435	223,529	252,275	274,228	4,139	278,367
Purchased Property Services (04XX)	35,122	37,568	30,878	80,736	(52,963)	27,773
Travel/Transportation (05XX)	199,902	277,368	123,226	250,174	(22,243)	227,931
Supplies & Equipment	150,782	93,171	47,077	195,704	(39,946)	155,758
Dues & Fees	22,227	29,031	29,583	29,514	(21,513)	8,001
Sub Total Extra-Curricular Instruction	<u>\$ 2,249,735</u>	<u>\$ 2,441,711</u>	<u>\$ 2,348,031</u>	<u>\$ 2,715,312</u>	<u>\$ (128,591)</u>	<u>\$ 2,586,721</u>
Support Services-Instructional Staff 2200-2299						
Salaries	\$ 195,478	\$ 215,949	\$ 209,470	\$ 250,606	\$ (37,574)	\$ 213,032
Fringe Benefits	59,090	64,921	63,339	75,244	(9,202)	66,042
Purchased Services	19,378	12,430	18,154	27,182	472	27,654
Supplies - Materials	22,471	20,987	6,410	20,590	(10,000)	10,590
Capital Expense	552	39,240	-	6,615	(6,615)	-
Other Expense	7,185	8,027	7,754	10,474	-	10,474
Sub Total Support Services	<u>\$ 304,154</u>	<u>\$ 361,554</u>	<u>\$ 305,128</u>	<u>\$ 390,711</u>	<u>\$ (62,919)</u>	<u>\$ 327,792</u>

SCHOOL DISTRICT 60						
ATHLETIC FUND 17						
FY 2025-2026 Approved Amended Budget						
				Budget		
DESCRIPTION	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Adopted Budget	Increase (Decrease)	2025-2026 Approved Amended
School Administration 2400-2499						
Salaries	\$ 316,035	\$ 350,631	\$ 355,432	\$ 379,121	\$ (23,048)	\$ 356,073
Fringe Benefits	90,960	99,738	107,105	121,292	(13,010)	108,282
Purchased Services	-	-	-	-	-	-
Supplies - Materials	-	-	-	-	-	-
Sub Total School Administration	\$ 406,995	\$ 450,369	\$ 462,538	\$ 500,413	\$ (36,058)	\$ 464,355
Facilities, Maintenance and Operation of Plant 2066-2699						
Salaries	\$ -	\$ 1,402	\$ -	\$ 1,402	\$ -	\$ 1,402
Fringe Benefits	-	316	-	316	-	316
Purchased Services	28,750	26,300	30,000	30,000	-	30,000
Supplies - Materials	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-
Other Expense	-	-	-	-	-	-
Sub Total Facilities, Maintenance and Operations	\$ 28,750	\$ 28,018	\$ 30,000	\$ 31,718	\$ -	\$ 31,718
Gymnastics 0122	23,640	21,541	22,262	25,204	(582)	24,622
Concessions 1501	124,428	143,036	187,642	181,868	16,017	197,885
Total Expenditures	\$ 3,137,702	\$ 3,446,229	\$ 3,355,600	\$ 3,845,226	\$ (212,133)	\$ 3,633,093
Assigned Fund Balance-Ending-Athletics	600,727	477,395	433,057	\$ 272,234	(9,500)	\$ 262,734
Assigned Fund Balance-Ending-Gymnastics	4,754	6,956	22,173	7,595	12,218	19,813
Reserved Fund Balance	-	-	-	-	-	-
Total Reserves	\$ 605,480	\$ 484,351	\$ 455,230	\$ 279,829	\$ 2,718	\$ 282,547
Total Expenditures & Ending Reserves	\$ 3,743,182	\$ 3,930,580	\$ 3,810,830	\$ 4,125,055	\$ (209,415)	\$ 3,915,641
* 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						
FY 2025-2026 Approved Amended Budget						
Description				BUDGET		
	2023-2024 Audited	2024-2024 Audited	2025-2026 Projected	2025-2026 Adopted Budget	Increase (Decrease)	2025-2026 Approved Amended Budget
Assigned Fund Balance Beginning	\$ 2,062,594	\$ 2,291,342	\$ 2,059,628	\$ 2,120,855	\$ (61,227)	2,059,628
Revenues						
Per Pupil Allocations - General Fund	\$ 1,850,000	\$ 1,850,000	\$ 2,150,000	\$ 2,150,000	\$ -	\$ 2,150,000
Per Pupil Overhead - Preschool Fund	-	-	-	-	-	-
Loss Recoveries	181,012	18,456	218,320	850,000	(600,000)	250,000
Other	-	-	-	-	-	-
Total Revenues	\$ 2,031,012	\$ 1,868,456	\$ 2,368,320	\$ 3,000,000	\$ (600,000)	\$ 2,400,000
Total Resources	\$ 4,093,606	\$ 4,159,798	\$ 4,427,948	\$ 5,120,855	\$ (661,227)	\$ 4,459,628
Expenditures						
Insurance Costs						
Unemployment Compensation Insurance	\$ 152,084	200,954	\$ 341,400	\$ 950,000	\$ (450,000)	\$ 500,000
General Property Insurance	1,255,444	1,262,482	1,364,543	1,500,000	-	1,500,000
General Liability/Fidelity and Crime Insurance	188,236	174,151	158,624	200,000	-	200,000
Equipment Liability	69,964	62,723	66,143	90,000	-	90,000
Vehicle Property & Liability Insurance-M & O/Transportation	94,243	101,243	111,012	90,000	-	90,000
Subtotal Insurance Costs	\$ 1,759,971	1,801,553	\$ 2,041,722	\$ 2,830,000	\$ (450,000)	\$ 2,380,000
Losses and Deductibles						
Outside Contractor	\$ 39,926	-	\$ 50,540	\$ 750,000	\$ (400,000)	\$ 350,000
Replace Equipment	-	298,617	-	300,000	-	\$ 300,000
Supplies	1,668	-	-	5,000	-	5,000
Non Capital Equipment	699	-	-	5,000	-	5,000
Other	-	-	-	300,000	-	300,000
Subtotal Losses and Deductible	\$ 42,293	\$ 298,617	\$ 50,540	\$ 1,360,000	\$ (400,000)	\$ 960,000
Total Expenditures	\$ 1,802,264	2,100,170	\$ 2,092,262	\$ 4,190,000	\$ (850,000)	\$ 3,340,000
Assigned Fund Balance Ending	\$ 2,291,342	\$ 2,059,628	\$ 2,335,686	\$ 930,855	188,773	\$ 1,119,628
Total Expenditures and Fund Balance	\$ 4,093,606	\$ 4,159,798	\$ 4,427,948	\$ 5,120,855	\$ (661,227)	\$ 4,459,628



Other Funds

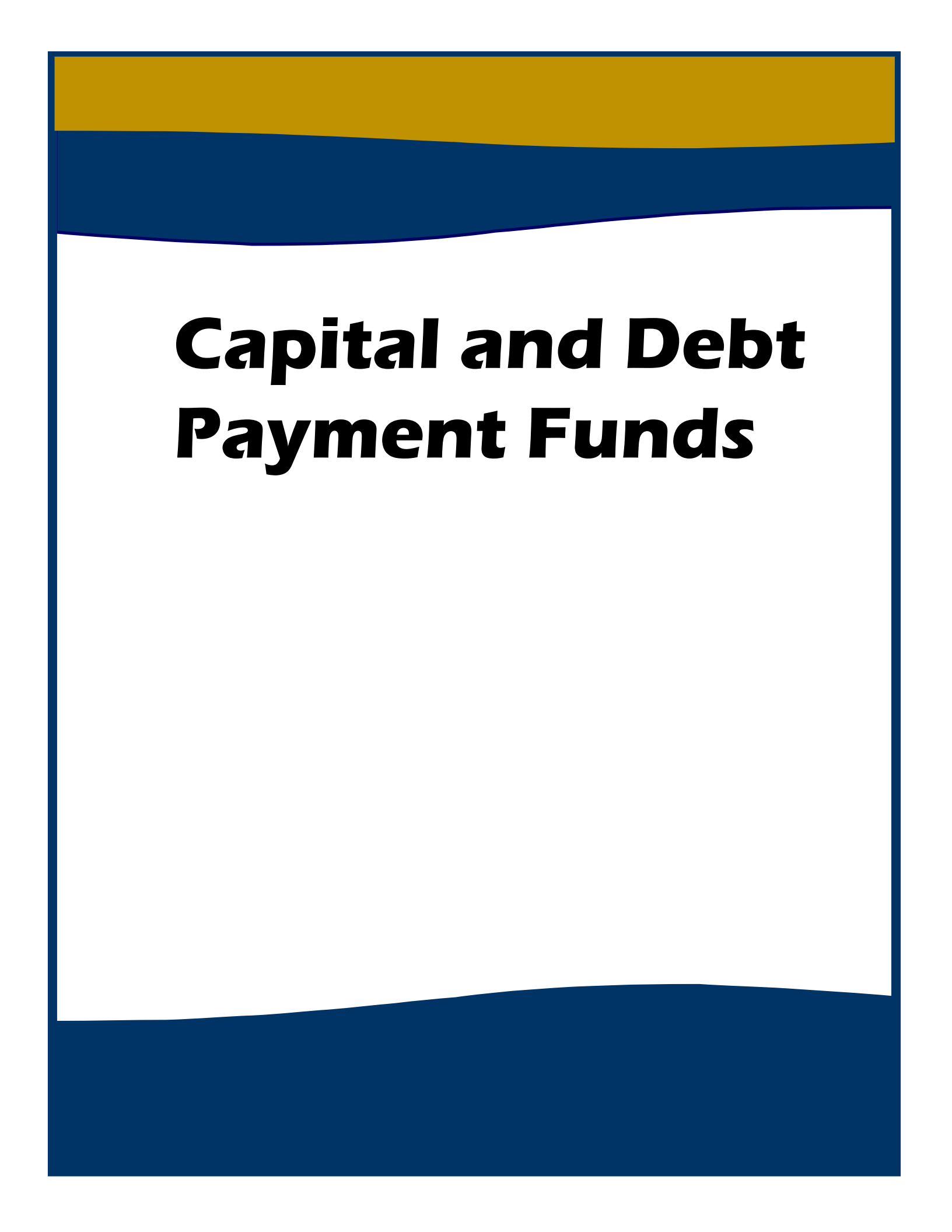
SCHOOL DISTRICT 60						
NUTRITION SERVICES FUND 21						
FY 2025-2026 Approved Amended Budget						
	BUDGET					
	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Adopted	Increase (Decrease)	2025-2026 Approved Amended
Assigned Fund Balance	\$ 8,960,048	\$ 10,302,101	\$ 10,971,968	\$ 10,006,761	\$ 965,207	\$ 10,971,968
Prior Period Adjustment	-	-	-	-	-	-
Non Spendable Fund Balance	-	-	-	-	-	-
Total Fund Balance	\$ 8,960,048	\$ 10,302,101	\$ 10,971,968	\$ 10,006,761	\$ 965,207	\$ 10,971,968
<u>Revenues</u>						
Interest Earnings	\$ 267,183	\$ 244,495	\$ 226,088	\$ 250,000	\$ -	\$ 250,000
Student Lunch Revenue	-	-	-	-	-	-
Adult Meal Revenue	6,922	6,166	5,603	3,840	(210)	3,630
Ala Carte Sales	55,674	34,725	20,359	43,961	(2,598)	41,363
Other	18,228	53,275	26,390	27,684	2,995	30,679
Healthy School Meals for All Breakfast	123,114	-	-	150,400	(11,989)	138,411
Healthy School Meals for All Lunch	296,612	-	-	362,525	(355,135)	7,390
Other State Revenue	124,967	111,878	60,536	124,967	(64,882)	60,085
Federal Revenue						
Breakfast Grant	2,862,121	2,831,988	2,629,185	2,803,243	(3,019)	2,800,224
Lunch Grant	5,421,067	5,697,809	5,011,792	5,762,412	(394,486)	5,367,926
Commodities	617,539	741,409	522,717	569,658	(46,941)	522,717
Summer Lunch Program	156,483	116,456	68,980	155,750	-	155,750
USDA Supply Chain Assistance	293,268	-	-	-	-	-
Other - Grants	661,375	605,478	563,053	628,007	(266,203)	361,804
Transfer In from General Fund	-	-	-	-	-	-
Total Revenues	\$ 10,904,552	\$ 10,443,679	\$ 9,134,703	\$ 10,882,447	\$ (1,142,468)	\$ 9,739,979
Total Resources	\$ 19,864,600	\$ 20,745,780	\$ 20,106,671	\$ 20,889,208	\$ (177,261)	\$ 20,711,947
<u>Expenditures</u>						
<u>Director of Nutrition Program 3110</u>						
Salaries	\$ 206,433	\$ 284,185	\$ 247,705	\$ 290,518	\$ (42,000)	\$ 248,518
Benefits	61,366	81,192	74,590	97,454	(15,600)	81,854
Purchased Services	8,094,084	7,783,390	8,561,529	10,035,242	-	10,035,242
Supplies	71,554	82,022	4,860	87,018	6,997	94,015
Equipment	-	-	-	-	-	-
Other	1,627	9,393	2,340	12,126	(1,602)	10,524
Indirect Cost	65,880	65,880	65,880	65,880	-	65,880
Subtotal Director of Nutrition	\$ 8,500,944	\$ 8,306,062	\$ 8,956,905	\$ 10,588,238	\$ (52,205)	\$ 10,536,033
<u>Food Preparation/Serving Program 3120</u>						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-	-
Purchased Services	75,141	95,537	77,420	208,914	21,798	230,712
Commodities	617,539	741,409	522,713	556,177	(33,462)	522,715
Other Food Supplies	98,593	-	-	132,153	(540)	131,613
Non-Food Supplies	66,478	89,487	155,391	278,057	107,994	386,051
Equipment	195,102	447,150	345,124	1,067,155	(138,692)	928,463
Other	-	-	-	-	-	-

SCHOOL DISTRICT 60						
NUTRITION SERVICES FUND 21						
FY 2025-2026 Approved Amended Budget						
	BUDGET					
	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Adopted	Increase (Decrease)	2025-2026 Approved Amended
Subtotal Food Preparation/Serving	\$ 1,052,853	\$ 1,373,583	\$ 1,100,648	\$ 2,242,456	\$ (42,902)	\$ 2,199,554
<u>Food Delivery Program 3130</u>						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-	-
Purchased Services	1,169	2,378	1,790	11,448	-	11,448
Supplies	7,533	6,942	6,800	15,260	\$ -	15,260
Equipment - Vehicles	-	84,847	-	85,000	-	85,000
Other	-	-	-	-	-	-
Subtotal Food Delivery	\$ 8,702	\$ 94,167	\$ 8,590	\$ 111,708	\$ -	\$ 111,708
Total Expenditures	\$ 9,562,499	\$ 9,773,812	\$ 10,066,142	\$ 12,942,402	\$ (95,107)	\$ 12,847,295
Committed Fund Balance	\$ 10,302,101	\$ 10,971,968	\$ 10,040,528	\$ 7,946,806	\$ (82,154)	\$ 7,864,652
Prior Period Adjustment						-
Non Spendable Fund Balance	-	-	-	-	-	-
Total Fund Balance	\$ 10,302,101	\$ 10,971,968	\$ 10,040,528	\$ 7,946,806	\$ (82,154)	\$ 7,864,652
Total Expenditures & Net Assets	\$ 19,864,600	\$ 20,745,780	\$ 20,106,671	\$ 20,889,208	(177,261)	\$ 20,711,947

SCHOOL DISTRICT 60							
GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22							
FY 2025-2026 Approved Amended Budget							
DESCRIPTION	2023-2024 Audited	2024-2025 Audited	2024-2025 Carryover Estimated	BUDGET			
				2025-2026 Grant Awards	2025-2026 Adopted	Increase (Decrease)	2025-2026 Approved Amended
Revenues							
Federal Grants	\$ 50,260,751	\$ 20,340,586	\$ 10,444,136	\$ 25,782,580	\$ 35,119,693	\$ 1,107,023	\$ 36,226,716
State Grants	1,516,256	2,257,714	137,907	6,612,301	7,226,577	(476,369)	6,750,208
Local Grants	196,366	175,951	-	1,135,752	1,135,752	-	1,135,752
Total Revenues	\$ 51,973,373	\$ 22,774,251	\$ 10,582,043	\$ 33,530,633	\$ 43,482,022	\$ 630,654	\$ 44,112,676
Expenditures							
Federal Grants							
No Child Left Behind, Title I, Part A: Improving Basic Programs Operated by Schools	\$ 7,528,769	\$ 7,362,831	\$ 761,421	\$ 6,719,359	\$ 7,730,418	\$ (249,638)	\$ 7,480,780
Special Education: Grants to States IDEA Part B	3,888,148	3,593,558	136,083	3,458,705	3,722,362	(127,574)	3,594,788
Carl Perkins Vocational & Applied Technology Education Act, Title I, Vocational Education	111,030	109,114	126,007	235,121	235,121	126,007	361,128
Individuals with Disabilities Education Act, Part B (IDEA): Special Education: Preschool Grants	139,596	84,540	-	84,540	84,540	-	84,540
No Child Left Behind: Title III Part A: English Language Acquisition: Language Enhancement	52,734	86,791	14,603	59,575	76,213	(2,035)	74,178
No Child Left Behind, Title II, Part A: Teacher and Principal Training and Recruiting Fund	681,672	1,090,551	415,440	833,637	1,193,653	55,424	1,249,077
Elementary and Secondary School Emergency Relief Funds III ARP	31,609,635	639,124	-	-	-	-	-
ARP ESSER II Supplemental	42,372	-	-	-	-	-	-
Elementary and Secondary School Emergency Relief II Supplemental Set-Aside ESS	32,057	-	-	-	-	-	-
Elementary and Secondary School Emergency Relief Funds II CRRSA	1,249,479	-	-	-	-	-	-
Every Student Succeeds Act (ESSA), Title IV-A: Student Support and Academic Enrichment Grants	551,366	701,747	143,271	511,439	648,243	6,467	654,710
Elementary and Secondary School Emergency Relief Funds	-	-	-	-	-	-	-
American Rescue Plan ESSER- EASI	313,854	-	-	-	-	-	-
Teacher Mentor Program Grant	371,749	139,072	-	-	-	-	-
CDE Learning Cohort	-	-	-	-	-	-	-
Stronger connections Grant	49,911	3,025	-	-	-	-	-
ESSER III SA Learning Math Cohort	53,052	99,872	-	-	-	-	-
SNAP EBT	6,180	-	-	-	-	-	-
No Child Left Behind, Title I, Part A: Improving Basic Programs Operated by Schools.	-	-	-	-	-	-	-
Turnaround Grant	496,363	549,073	27,179	80,000	239,611	(132,432)	107,179
McKinney-Vento Homeless Education Assistance Improvement Act of 2001 Title X NCLB	86,840	72,511	-	-	80,000	(80,000)	-
the Future is Ours	-	10,000	-	-	-	-	-
Comprehensive Literacy State Development	-	-	-	145,000	-	145,000	145,000
Race to the Top - Early Childhood Readiness Assessment	-	-	-	-	-	-	-
PSAS Safe School Reopening	-	-	-	-	-	-	-
IDEA Part B American Rescue Plan (ARP)	-	-	-	-	-	-	-
IDEA Preschool American Rescue Plan (ARP)	-	-	-	-	-	-	-
Response, Innovation, and Student Equity (RISE) Education Fund	667,238	-	-	-	-	-	-
GEER- Bright Spot Award	8,696	-	-	-	-	-	-
MSAP	-	2,393,129	472,791	2,974,161	3,867,870	(420,918)	3,446,952
ELC CDPHE	-	-	-	-	-	-	-
Emergency Response CDE Nursing Workforce	-	25,826	-	-	-	-	-
Title III	-	-	-	-	-	-	-
Preventing School Violence Grant	-	-	-	30,000	-	30,000	30,000
American Rescue Plan ESSER Homeless Children and Youth	-	-	-	-	-	-	-
American Rescue Plan ESSER III Homeless Children and Youth-II	114,944	7,928	-	-	-	-	-
Medicaid - Reimbursement	2,205,065	2,365,365	8,347,342	2,151,043	8,741,662	1,756,723	10,498,385
ARP ESSER III SET A SIDE	-	1,006,529	-	-	-	-	-
Other Federal Grants	-	-	-	8,500,000	8,500,000	-	8,500,000
Subtotal Federal Grants	\$ 50,260,751	\$ 20,340,586	\$ 10,444,136	\$ 25,782,580	\$ 35,119,693	\$ 1,107,023	\$ 36,226,716
State Grants							
School Counselor Corp Grant	\$ 41,900	\$ 360,000	\$ -	\$ 360,000	\$ 360,000	\$ -	\$ 360,000
Early Literacy Grant	236,755	88,160	-	-	-	-	-
School Turnaround Leaders Development Program	255,543	431,119	-	281,366	720,040	(438,674)	281,366
Gifted Education Universal Screening and Qualified Personnel	58,249	73,949	-	84,080	73,949	10,131	84,080
Re-Engagement Grant - CHPA	100,000	100,000	-	-	-	-	-
Bullying Prevention Grant	-	-	-	-	-	-	-
Career Development Incentive Program	-	-	24,626	-	24,626	-	24,626
Computer Science Education Grant	37,334	29,609	-	-	-	-	-
ELG Professional Development	-	-	-	-	-	-	-
ELG Sustainability	-	116,858	-	-	-	-	-
Ninth Grade Success	102,918	231,705	-	163,911	165,678	(1,767)	163,911
READ Act	653,752	741,263	43,138	712,734	806,505	(50,633)	755,872
Connecting Colorado Students	-	-	-	-	-	-	-
Menstrual Hygiene Products Accessibility	-	-	-	4,250	-	4,250	4,250
PWRCE FASFA	-	23,835	-	-	-	-	-
VAPING PREVENTION - CHPA	-	48,200	-	-	-	-	-
CPW Archery	-	-	-	-	-	-	-
Child Care Relief - DHS	-	1,227	69,552	-	70,779	(1,227)	69,552
Outdoor Equity Grant Program CPW	-	-	-	-	-	-	-
Sole CPW	11,505	11,788	591	5,960	5,000	1,551	6,551
Other State Grants	18,302	-	-	5,000,000	5,000,000	-	5,000,000
Subtotal State Grants	\$ 1,516,256	\$ 2,257,714	\$ 137,907	\$ 6,612,301	\$ 7,226,577	\$ (476,369)	\$ 6,750,208
Other Grants							
Local Grants	\$ 196,366	\$ 175,951	\$ -	\$ 1,135,752	\$ 1,135,752	\$ -	\$ 1,135,752
Subtotal Other Grants	\$ 196,366	\$ 175,951	\$ -	\$ 1,135,752	\$ 1,135,752	\$ -	\$ 1,135,752
Total Expenditures	\$ 51,973,373	\$ 22,774,251	\$ 10,582,043	\$ 33,530,633	\$ 43,482,022	\$ 630,654	\$ 44,112,676

SCHOOL DISTRICT 60						
FUND 23 STUDENT ACTIVITY FUND						
FY 2025-2026 Approved Amended Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Adopted Budget	Increase (Decrease)	2025-2026 Approved Amended
Committed Fund Balance - Beginning	\$ 2,475,588	\$ 2,623,166	\$ 2,686,367	\$ 2,686,367	\$ -	\$ 2,686,367
Revenues						
Interest Revenue	\$ 88,506	\$ 80,990	\$ 74,900	\$ 74,510	\$ 390	\$ 74,900
Local Revenue	2,083,644	1,959,186	2,487,760	2,205,705	294,295	2,500,000
Total Revenues	\$ 2,172,150	\$ 2,040,176	\$ 2,562,660	\$ 2,280,215	\$ 294,685	\$ 2,574,900
Total Resources	\$ 4,647,738	\$ 4,663,342	\$ 5,249,027	\$ 4,966,582	\$ 294,685	\$ 5,261,267
Expenditures						
Salary	\$ 9,518	\$ 11,260	\$ 11,260	\$ 10,878	\$ 382	\$ 11,260
Benefits	2,139	2,556	2,556	2,471	85	2,556
Purchased Services	557,257	520,007	662,696	439,051	223,645	662,696
Supplies	1,296,990	1,392,117	3,971,384	4,122,250	(150,866)	3,971,384
Equipment	135,778	18,534	18,534	22,242	(3,708)	18,534
Other (Printing/Dues & Fees)	22,889	32,501	40,320	33,372	6,948	40,320
Total Expenditures	\$ 2,024,572	\$ 1,976,975	\$ 4,706,750	\$ 4,630,264	\$ 76,486	\$ 4,706,750
Committed Fund Balance - Ending	\$ 2,623,166	\$ 2,686,367	\$ 542,277	\$ 336,318	\$ 218,199	\$ 554,517
Total Expenditures and Net Assets	\$ 4,647,738	\$ 4,663,342	\$ 5,249,027	\$ 4,966,582	\$ 294,685	\$ 5,261,267

SCHOOL DISTRICT 60						
EDUCATION FOUNDATION FUND 27						
FY 2025-2026 Approved Amended Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Adopted Budget	Increase (Decrease)	2025-2026 Approved Amended
Committed Fund Balance Beginning	\$ 231,301	\$ 200,030	\$ 232,498	\$ 105,760	\$ 126,738	\$ 232,498
Revenues						
Earnings on Investments	\$ 8,655	\$ 7,925	\$ 7,300	\$ 8,017	\$ (717)	\$ 7,300
Grant Revenue Fundraisers	8,580	-	-	10,000	(10,000)	-
Other Local Revenue	27,866	110,781	118,986	118,986	-	118,986
Total Revenues	\$ 45,101	\$ 118,706	\$ 126,286	\$ 137,003	\$ (10,717)	\$ 126,286
Total Resources	\$ 276,402	\$ 318,736	\$ 358,784	\$ 242,763	\$ 116,021	\$ 358,784
Expenditures						
Instructional	\$ 42,352	\$ 74,659	\$ 87,246	\$ 182,725	\$ (95,479)	\$ 87,246
Extra Curricular	25,037	1,279	66,000	1,535	64,465	66,000
Student Support	-	-	30,000	31,000	125,813	156,813
Administration/Community Support	6,006	7,145	25,263	8,574	16,689	25,263
Business Services	2,978	3,155	4,100	2,076	2,024	4,100
Site Improvements	-	-	2,510	-	2,510	2,510
Total Expenditures	\$ 76,373	\$ 86,238	\$ 215,119	\$ 225,910	\$ 116,022	\$ 341,932
Committed Fund Balances Ending	\$ 200,030	\$ 232,498	\$ 143,665	\$ 16,853	\$ (1)	\$ 16,852
Total Expenditures & Net Assets	\$ 276,402	\$ 318,736	\$ 358,784	\$ 242,763	\$ 116,021	\$ 358,784



Capital and Debt Payment Funds

SCHOOL DISTRICT 60						
BOND REDEMPTION FUND 31						
FY 2025-2026 Approved Amended Budget						
				BUDGET		
Description	2023-2024 Audited	2024-2025 Unaudited	2025-2026 Projected	FY 2025-2026 Adopted	Difference	FY 2025-2026 Approved Amended
Restricted Fund Balance-Beginning	\$ 19,303,807	\$ 19,026,953	\$ 19,222,013	\$ 18,745,225	\$ 476,788	\$ 19,222,013
<u>Revenues & Other Sources</u>						
Interest Income	\$ 812,144	\$ 720,834	\$ 700,000	\$ 817,000	\$ (117,000)	700,000
State Parks	60	58	-	-	-	-
Property Taxes	16,846,625	17,395,979	16,381,572	17,719,960	(1,338,388)	16,381,572
Total Revenues	\$ 17,658,829	\$ 18,116,872	\$ 17,081,572	\$ 18,536,960	\$ (1,455,388)	17,081,572
Total Resources	\$ 36,962,636	\$ 37,143,825	\$ 36,303,585	\$ 37,282,185	\$ (978,600)	\$ 36,303,585
<u>Expenditures & Other Uses</u>						
Banking Fees	3,500	3,500	6,000	6,000	-	6,000
Interest Long-Term Debt 2020 Bond	9,189,775	8,776,026	8,342,525	9,279,025	(936,500)	8,342,525
Principal Long-term Debt 2020 Bond	8,075,000	8,475,000	8,900,000	8,475,000	425,000	8,900,000
Interest Long-Term Debt 2020 Bond for BEST	224,710	214,180	203,403	214,181	(10,778)	203,403
Principal Long-term Debt 2020 Bond for BEST	442,698	453,106	463,758	453,106	10,652	463,758
Banking Fees 2020 Bond	-	-	-	-	-	-
Total Expenditures	\$ 17,935,683	\$ 17,921,811	\$ 17,915,686	\$ 18,427,311	\$ (511,625)	\$ 17,915,686
Increase (Decrease) to Fund Balance	\$ (276,854)	\$ 195,060	\$ (834,114)	\$ 109,649	\$ (943,763)	\$ (834,114)
Restricted Fund Balance-Ending	\$ 19,026,953	\$ 19,222,013	\$ 18,387,899	\$ 18,854,874	\$ (466,974)	\$ 18,387,899
Total Expenditures & Fund Balance	\$ 36,962,636	\$ 37,143,825	36,303,585.20	\$ 37,282,185	(978,599.80)	\$ 36,303,585

SCHOOL DISTRICT 60						
General Obligation Refunding Bonds, Series 2009						
General Obligation Bonds, Series 2020						
Colorado BEST Match GO Bonds 2020						
FY 2025-2026 Approved Amended Budget						
Date	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	-	-	-	-	\$ 7,389,775	
6/15/2020	-	-	-	3,582,996	4,132,596	\$ 11,522,371 FY19-20
12/15/2020	-	-	1,855,000	4,742,200	14,151,800	
6/1/2021	-	119,514	-	-	119,514	
6/15/2021	-	-	-	4,695,825	5,070,300	19,341,614 FY20-21
12/1/2021	428,025	125,073	-	-	553,098	
12/15/2021	-	-	-	4,695,825	12,435,300	
6/1/2022	-	120,042	-	-	120,042	
6/15/2022	-	-	-	4,695,825	4,886,175	17,994,615 FY21-22
12/1/2022	432,529	120,043	-	-	552,572	
12/15/2022	-	-	-	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	17,932,183 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	17,883,551 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	17,870,667 FY 28-29
12/1/2029	508,932	81,840	-	-	590,772	
12/15/2029	-	-	10,815,000	3,323,200	14,138,200	
6/1/2030	-	75,858	-	-	75,858	
6/15/2030	-	-	-	3,052,825	3,052,825	17,857,655 FY 29-30
12/1/2030	520,897	75,858	-	-	596,755	
12/15/2030	-	-	11,360,000	3,052,825	14,412,825	
6/1/2031	-	69,735	-	-	69,735	
6/15/2031	-	-	-	2,768,825	2,768,825	17,848,140 FY 30-31
PAID IN FULL						
12/15/2039			<u>\$ 128,675,000</u>	<u>\$ 25,221,000</u>	<u>\$ 153,896,000</u>	
12/1/2040	<u>\$ 5,932,332</u>	<u>\$ 724,060</u>				

SCHOOL DISTRICT 60						
BUILDING FUND BOND 2020 FUND 41 BY LOCATION						
FY 25-26 Approved Amended Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Adopted Budget	Difference	2025-2026 Approved Amended
<u>Beginning Fund Balance</u>						
Committed Fund Balance	\$ 49,144,598	\$ 27,152,039	\$ 15,421,537	\$ 2,852,358	\$ 12,569,179	\$ 15,421,537
Committed Fund Balance - Carryover Projects	-	-	-	7,633,421	(7,633,421)	-
Committed Fund Balance - Construction In Progress	-	-	-	-	-	-
Beginning Fund Balance	\$ 49,144,598	\$ 27,152,039	15,421,537	\$ 10,485,779	\$ 4,935,758	\$ 15,421,537
<u>Revenues</u>						
Investment Income	\$ 2,345,578	\$ 1,102,801	\$ 430,000	\$ 500,000	\$ (70,000)	\$ 430,000
Dividends	12,788	-	-	-	-	-
Unrealized Gains (Loss) on Investments	177,717	-	-	-	-	-
Other Energy Rebates	502,291	(40,040)	-	-	-	-
Misc Income	292	-	-	-	-	-
BEST Grant Franklin	2,121,702	-	-	-	-	-
BEST Grant Sunset Park	2,750,866	-	-	-	-	-
Total Revenues	\$ 7,911,234	\$ 1,062,761	430,000	\$ 500,000	\$ (70,000)	\$ 430,000
Total Resources	\$ 57,055,832	\$ 28,214,800	\$ 15,851,537	\$ 10,985,779	\$ 4,865,758	\$ 15,851,537
<u>Expenditures</u>						
Baca Elementary	-	\$ 33,418	-	\$ -	\$ -	\$ -
Belmont Elementary	20,000	30,440	-	-	-	-
Bessemer Elementary	-	30,350	-	-	-	-
Beulah Heights Elementary	-	30,770	-	-	-	-
Bradford Elementary	-	30,680	-	-	-	-
Columbian Elementary	-	30,560	-	-	-	-
Fountain IMS	-	30,856	-	-	-	-
Franklin Elementary	2,002,812	171,859	183,090	225,000	(41,910)	183,090
Franklin Technology	104,192	7,370	610	30,313	(26,233)	4,080
Franklin Demo	-	-	-	-	-	-
Franklin Site Improvements	26,618	-	-	-	-	-
Goodnight K-8	-	30,890	-	-	-	-
Haaft Elementary	-	34,254	-	-	-	-
Highland Park Elementary	-	31,750	-	-	-	-
Heritage Elementary	-	33,658	-	-	-	-
Irving Elementary	-	30,440	-	-	-	-
Minnequa Elementary	-	30,200	-	1,250,000	(1,250,000)	-
Morton Elementary	-	30,350	-	-	-	-
Park View Elementary	-	32,893	-	-	-	-
South Park Elementary	625,358	70,722	233,700	225,000	8,701	233,701
Sunset Park Elementary	2,647,471	93,263	-	225,000	(225,000)	-
Sunset Park Technology	221,547	7,370	610	29,904	(25,824)	4,080
Sunset Park Demo	-	-	-	-	-	-
Sunset Park Site Improvements	43,888	-	-	-	-	-

SCHOOL DISTRICT 60						
BUILDING FUND BOND 2020 FUND 41 BY LOCATION						
FY 25-26 Approved Amended Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Adopted Budget	Difference	2025-2026 Approved Amended
Corwin International Magnet School	-	32,030	-	-	-	-
Heaton Middle School	611,040	31,200	206,819	226,892	(20,073)	206,819
Pueblo Academy of Arts	669,049	60,777	-	-	-	-
Risley Middle School	-	53,070	-	-	-	-
Centennial High School	2,225,736	2,654,591	1,049,499	-	1,049,499	1,049,499
Centennial High School Site Improvements	2,107,161	102,585	460,437	500,000	(39,563)	460,437
Centennial High School Tech	321,495	7,370	54,740	13,733	44,477	58,210
Centennial Demo	2,333,782	-	-	-	-	-
Central High School	1,355,768	66,078	1,477,253	1,685,000	(207,747)	1,477,253
Central High School Site improvements	-	-	1,207,119	2,150,980	(943,861)	1,207,119
East High School	2,856,046	1,960,686	878,226	-	878,227	878,227
Easy High School Site Improvements	2,195,114	102,206	59,136	-	87,137	87,137
East High Tech	322,524	22,300	54,740	-	58,210	58,210
East High Demo	2,426,368	-	-	-	-	-
South High School	676,206	1,984,351	1,836,635	1,750,000	2,436,635	4,186,635
Freed Nettie S	2,445,107	-	-	-	-	-
Freed Nettie S Tech	188,078	21,469	610	23,105	(19,025)	4,080
Freed Nettie S Site Improvements	3,448,761	-	19,400	-	28,400	28,400
Paragon	-	31,370	-	-	-	-
Administration	-	31,975	-	-	-	-
Paying Agent Fee	4,500	-	-	-	-	-
Advisory Services	4,305	3,250	-	-	-	-
Arbitrage Expense	-	3,393,909	-	-	-	-
Contingency	-	-	-	129,190	(129,190)	-
Salary Const Manager	16,746	-	-	-	-	-
PERA Medicare	3,830	-	-	-	-	-
Benefits	-	-	-	-	-	-
Supplies	63	-	-	-	-	-
Motor Fuel	228	-	-	-	-	-
Facilities/Technology	-	65,874	-	500	(500)	-
Pass Thru CHPA	-	-	-	212,156	(212,156)	-
Roncalli Middle School (closed 2024 move to loc 985)	-	1,346,078	2,427,293	341,616	3,085,677	3,427,293
Total Expenditures	\$ 29,903,793	\$ 12,793,263	10,149,916	\$ 9,018,389	\$ 4,535,881	\$ 13,554,270
Fund Balance Designations						
Committed Fund Balance	\$ 27,152,039	\$ 15,421,537	5,701,621	1,967,390	329,877	\$ 2,297,267
Subtotal	\$ 27,152,039	\$ 15,421,537	5,701,621	\$ 1,967,390	\$ 329,877	\$ 2,297,267
Total Expenditures and Fund Balance	\$ 57,055,832	\$ 28,214,800	15,851,536.66	\$ 10,985,779	\$ 4,865,758	\$ 15,851,537

SCHOOL DISTRICT 60						
CAPITAL PROJECTS FUND 43						
FY 2025-2026 Approved Amended Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Adopted	Increase (Decrease)	2025-2026 Approved Amended
<u>Beginning Fund Balance</u>						
Assigned Fund Balance	\$ 18,464,639	\$ 32,223,524	\$ 29,167,235	\$ 29,634,761	\$ (467,526)	\$ 29,167,235
Assigned Carryover Projects-Facilities	480,718	-		402,514	(402,514)	\$ -
Assigned Construction In Progress	7,473,311	-	-	-	-	-
Assigned Emergency Reserve	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000
Beginning Fund Balance	\$ 28,418,668	\$ 34,223,524	\$ 31,167,235	\$ 32,037,275	\$ (870,040)	\$ 31,167,235
<u>Revenues</u>						
Specific Ownership Taxes	\$ 1,579,590	\$ 1,536,107	\$ 1,900,000	\$ 1,900,000	\$ -	\$ 1,900,000
Investment Income	781,467	787,313	791,000	791,000	-	791,000
Sale of Fixed Assets	18,581	22,420	15,000	15,000	-	15,000
Sale of Land/ Building	-	-	-	-	-	-
Sponsorships - Dutch Clark Stadium Scoreboard	-	-	-	-	-	-
BEST Grant Matching Revenue	-	-	-	-	-	-
BEST Grant HVAC Heritage	-	-	-	-	-	-
BEST Grant HVAC Risley	91,084	-	-	-	-	-
HB19-1055 Kindergarten FFE	-	-	-	-	-	-
Grants - Other	-	86,425	156,282	-	156,282	156,282
Misc Income	500	-	-	-	-	-
Roof Repair Project	1,388,038	1,622,809	-	-	-	-
Central High Soccer Project	-	547,500	-	-	-	-
BEST Grant Flow thru CHPA	17,448,738	1,613,612	-	-	-	-
Per Pupil Allocation from General Fund	9,800,000	-	9,800,000	-	9,800,000	9,800,000
Per Pupil Overhead from Preschool Fund	-	-	-	-	-	-
Total Revenues	\$ 31,107,997	\$ 6,216,186	\$ 12,662,282	\$ 2,706,000	\$ 9,956,282	\$ 12,662,282
Total Resources	\$ 59,526,665	\$ 40,439,710	\$ 43,829,517	\$ 34,743,275	\$ 9,086,242	\$ 43,829,517
<u>Expenditures</u>						
<u>Facility Improvements & Repairs</u>						
Baca	\$ 128,688	\$ 31,901	92,298	\$ 6,374	\$ 85,924	\$ 92,298
Belmont	49,067	8,855	50,515	-	50,515.0	50,515
Bessemer Academy	61,652	1,539	90,439	-	90,439.0	90,439
Beulah Heights	76,782	14,519	52,653	2,112	50,541.0	52,653
Bradford	117,641	225,046	46,560	-	46,560.0	46,560
Columbian	32,575	64,618	86,575	-	86,575.0	86,575
Fountain International Magnet School (FIMS)	-	459,347	52,972	-	52,972.0	52,972
Franklin	9,005	-	-	-	-	-
Goodnight	105,522	251,832	122,951	-	122,951.0	122,951
Haaff	118,123	4,866	83,095	-	83,523.0	83,523

SCHOOL DISTRICT 60						
CAPITAL PROJECTS FUND 43						
FY 2025-2026 Approved Amended Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Adopted	Increase (Decrease)	2025-2026 Approved Amended
Highland Park	-	38,856	52,393	854	51,539	52,393
Heritage Repairs	32,349	8,329	205,424	-	205,426	205,426
Irving	112,008	5,694	216,702	40,000	176,954	216,954
Minnequa	201,828	202,573	46,596	-	46,596	46,596
Morton	44,977	56,107	1,864,024	2,100,304	(236,281)	1,864,023
Parkview	32,460	20,150	139,405	18,000	121,965	139,965
South Park	626,560	19,775	6,900	280	6,900	7,180
Sunset Park	58,294	-	-	-	-	-
Corwin International Magnet School	116,645	551,849	315,700	772,283	(469,269)	303,014
Heaton	757,682	314,601	-	270	(270)	-
Pueblo Academy of Arts	175,570	61,077	107,212	232,207	(67,549)	164,658
Risley Middle School	65,513	300,422	113,654	-	113,854	113,854
Roncalli STEM Academy	22,980	-	-	-	-	-
Nettie S Freed	-	-	-	-	-	-
Paragon	165,007	33,667	203,502	-	204,094	204,094
Centennial	-	-	-	-	-	-
Central	174,902	757,762	1,102,838	149,434	1,060,843	1,210,277
East	-	-	-	-	-	-
South	170,370	88,309	296,091	2,009,055	87,918	2,096,973
Admin Building Repair & Maint	367,841	35,821	189,168	158,351	94,500	252,851
Culture, Wellness and Safety	-	-	135,005	250,000	-	250,000
Athletics Department	-	-	-	-	-	-
Data Center Server Room A/C	-	-	-	-	-	-
Safety, Security, Fire Alarm Purchased Services	55,257	92,784	94,914	125,000	-	125,000
District Architectural Consultant Services	182,390	28,260	-	200,000	-	200,000
District Wide Repairs & Maint	30,124	62,860	-	160,000	(18,640)	141,360
District Wide Purchase Services Other	-	291,534	124,761	1,429,540	(1,304,779)	124,761
District Wide Purch Services Architecture/Engineer	-	-	-	-	-	-
District Advertising Costs	-	-	-	-	-	-
District Desk replacement	-	-	-	-	-	-
District Wide supplies	-	-	-	300,000	-	300,000
Facility Repairs-Other	-	-	18,419	550,000	40,955	590,955
Facility Supplies	156,386	62,469	34,051	100,000	(18,000)	82,000
Site Improvements	-	-	1,000,223	200,000	868,657	1,068,657
Warehouse Repair & Maint	-	61,438	-	-	-	-
Contingency Reserve	-	-	-	1,847,136	(347,136)	1,500,000
Dutch Clark Stadium	806,240	885,476	32,584	50,190	(7,119)	43,071
Hyde Park	-	-	6,479,001	-	6,479,001	6,479,001
Closed location	-	9,736	-	-	-	-
Closed location	-	-	21,500	-	21,500	21,500
Subtotal Facility Improvements and Repairs	\$ 5,054,438	\$ 5,052,071	\$ 13,478,122	\$ 10,701,390	\$ 7,781,659	\$ 18,483,049

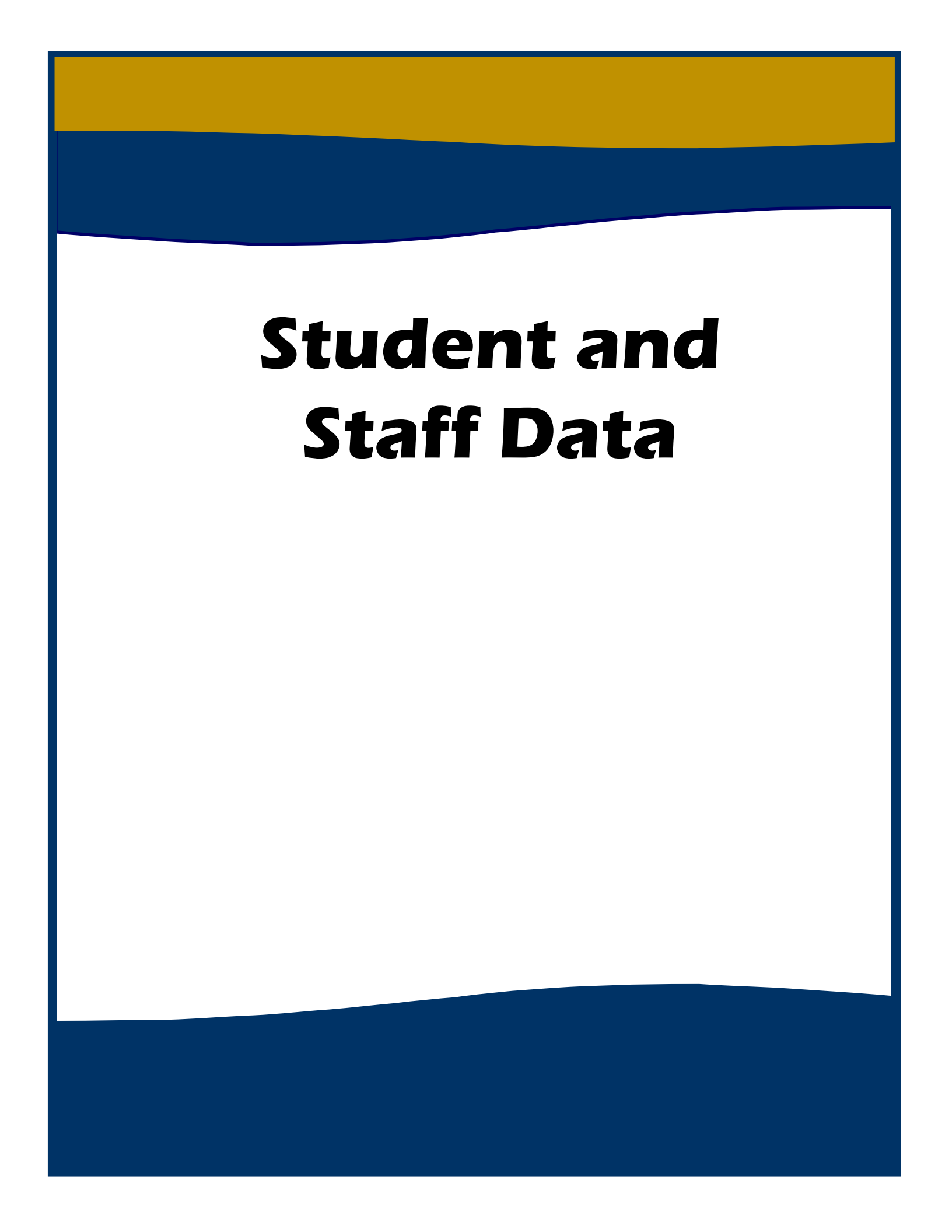
SCHOOL DISTRICT 60						
CAPITAL PROJECTS FUND 43						
FY 2025-2026 Approved Amended Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Adopted	Increase (Decrease)	2025-2026 Approved Amended
Vehicles and Equipment						
Facility Capital Machinery & Equipment	\$ 163,890	\$ 18,801	\$ 17,662	\$ -	\$ 18,000	\$ 18,000
Facility Custodial Non Capital Equipment	118,976	-	-	-	-	-
Facility Grounds Non Capital Equipment	-	-	-	-	-	-
Facility Operations Non Capital Equipment	7,163	-	-	-	-	-
Facility Operations Vehicles	290,122	193,248	-	-	-	-
Warehouse Vehicles	-	288,360	-	-	-	-
Subtotal Vehicles and Equipment	\$ 580,151	\$ 500,409	\$ 17,662	\$ -	\$ 18,000	\$ 18,000
Grant Funded Projects						
Grants - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEST Grant HVAC Heritage	(99,643)	-	-	-	-	-
BEST Grant HVAC Risley	41,070	-	-	-	-	-
BEST Grant Flow thru CHPA	17,448,738	1,613,612	-	-	-	-
ERATE	-	-	145,217	1,306,259	-	1,306,259
Subtotal Grant Funded Projects	\$ 17,390,165	\$ 1,613,612	\$ 145,217	\$ 1,306,259	-	\$ 1,306,259
Information Systems						
Technology Contracted Repair & Maint	\$ 98,150	\$ 15,854	\$ 78,995	\$ 200,000	\$ 100,000	\$ 300,000
Technology Purchased Svc Technical	-	63,210	-	300,000	(100,000)	200,000
Technology Electronic Media/Communications	11,001	-	-	100,000	-	100,000
Technology Vehicles	84,684	-	-	-	-	-
Technology District Wide Capital Equipment	60,954	118,701	103,233	1,000,000	(350,000)	650,000
Technology District Wide Non Capital Equipment	1,703,542	1,908,618	1,169,850	3,000,046	(60,954)	2,939,092
Technology Other Capital Equipment	320,056	-	60,954	-	60,954	60,954
Subtotal Information Systems	\$ 2,278,387	\$ 2,106,383	\$ 1,413,031	\$ 4,600,046	(350,000)	\$ 4,250,046
Total Expenditures	\$ 25,303,141	\$ 9,272,475	\$ 15,054,032	\$ 16,607,695	\$ 7,449,659	\$ 24,057,354
Fund Balance Designations						
Assigned Fund Balance	\$ 32,223,524	\$ 29,167,235	\$ 26,775,484	\$ 16,135,580	\$ 1,636,583	\$ 17,772,163
Assigned Carryover Projects	-	-	-	-	-	-
Assigned Construction In Progress	-	-	-	-	-	-
Assigned Emergency Reserve per BOE policy	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000
Assigned for New School Expenditures	-	-	-	-	-	-
Non-spendable - Prepaid expenditures	-	-	-	-	-	-
Subtotal	\$ 34,223,524	\$ 31,167,235	\$ 28,775,484	\$ 18,135,580	\$ 1,636,583	\$ 19,772,163
Total Expenditures and Fund Balance	\$ 59,526,665	\$ 40,439,710	\$ 43,829,516	\$ 34,743,275	\$ 9,086,242	\$ 43,829,517



Enterprise and Internal Service Funds



SCHOOL DISTRICT 60						
RISK MANAGEMENT INTERNAL SERVICE FUND 64						
FY 2025-2026 Approved Amended Budget						
DESCRIPTION	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Adopted Budget	Increase (Decrease)	2025-2026 Approved Amended Budget
Unrestricted Net Assets Beginning	\$ 3,026,227	\$ 3,123,176	\$ 2,436,587	\$ 2,058,293	\$ 378,294	\$ 2,436,587
Revenues						
Interest Revenue	\$ 271	\$ 248	\$ 268	\$ 270	\$ -	\$ 270
Worker's Compensation	700,000	600,000	600,000	600,000	-	600,000
Dental Insurance	710,839	705,853	687,241	728,000	-	728,000
Misc. Income	-	-	-	-	-	-
Transfer from (to) General Fund	-	-	-	-	-	-
Total Revenues	\$ 1,411,110	\$ 1,306,101	\$ 1,287,509	\$ 1,328,270	\$ -	\$ 1,328,270
Total Resources	\$ 4,437,337	\$ 4,429,277	\$ 3,724,096	\$ 3,386,563	\$ 378,294	\$ 3,764,857
Workers' Compensation, Paid	\$ 548,660	\$ 1,126,145	\$ 1,127,000	\$ 920,000	\$ 280,000	\$ 1,200,000
Workers' Compensation, Stop Loss Insurance	21,000	21,000	21,000	22,000	-	22,000
Workers' Compensation, Claims Services	75,196	60,893	67,000	90,000	-	90,000
Workers' Compensation, Consultant	33,600	36,000	33,907	35,000	-	35,000
Subtotal Worker's Compensation	\$ 678,456	\$ 1,244,038	\$ 1,248,907	\$ 1,067,000	\$ 280,000	\$ 1,347,000
Dental Insurance, Claims	\$ 575,834	\$ 689,393	\$ 690,000	\$ 670,000	\$ 30,000	\$ 700,000
Dental Insurance, Other Purch Svcs	-	-	-	-	-	-
Dental Insurance, Delta Dental	59,871	59,260	80,000	80,000	-	80,000
Subtotal Dental Insurance	\$ 635,705	\$ 748,652	\$ 770,000	\$ 750,000	\$ 30,000	\$ 780,000
Total Expenditures	\$ 1,314,161	\$ 1,992,690	\$ 2,018,907	\$ 1,817,000	\$ 310,000	\$ 2,127,000
Unrestricted Net Assets Ending	\$ 3,123,176	\$ 2,436,587	\$ 1,705,189	\$ 1,569,563	\$ 68,294	\$ 1,637,857
Total Expenditures and Net Assets	\$ 4,437,337	\$ 4,429,277	\$ 3,724,096	\$ 3,386,563	\$ 378,294	\$ 3,764,857



Student and Staff Data

Pueblo District No. 60											
SCHOOL DISCRETIONARY BUDGET ALLOCATION FY 25-26 APPROVED AMENDED BUDGET											
		10/1/2025	Teacher FTEs *								
		Actual	Actual	Per Teacher	Per Student	Total	Difference	less addition given	PLUS FY 24-25 Carryover	Net Adjustment	Adjusted School Allocation
HIGH SCHOOLS:											
320	CENTENNIAL	784.0	42.0	\$23,940	\$47,040	\$70,980	(528)		9,276	8,748	80,256
330	CENTRAL	1,221.0	61.0	\$34,770	\$73,260	\$108,030	10,656		(4,172)	6,484	103,858
340	EAST	1,098.0	53.0	\$30,210	\$65,880	\$96,090	(156)		(8,296)	(8,452)	87,794
350	SOUTH	697.0	39.0	\$22,230	\$41,820	\$64,050	(1,257)		1,674	417	65,724
463	D60 ONLINE	129.0	5.0	\$2,850	\$7,740	\$10,590	1,803		15,170	16,973	25,760
465	DUTCH CLARK ONLINE	162.0	5.0	\$2,850	\$9,720	\$12,570	2,760		3,348	6,108	15,918
520	DETENTION CENTER	20.0	3.0	\$1,710	\$1,200	\$2,910	(150)		117	(33)	3,027
546	PARAGON **	326.0	10.0	\$5,700	\$19,560	\$25,260	2,682		2,608	5,290	27,868
	** SPLIT 1/3 TO 465 AND 2/3 546 FOR BUDGET										
MIDDLE SCHOOLS:											
230	HEATON	556.0	31.0	\$17,670	\$33,360	\$51,030	(780)		2,251	1,471	53,281
250	PUEBLO ACADEMY OF ARTS	576.0	24.0	\$13,680	\$34,560	\$48,240	788		16,534	17,321	64,774
260	RISLEY	400.0	22.0	\$12,540	\$24,000	\$36,540	4,710		7,951	12,661	44,491
4-8 SCHOOLS:											
210	CORWIN IMS	545.0	28.00	\$15,960	\$32,700	\$48,660	15		1,490	1,505	50,150
K-8 SCHOOLS:											
525	NETTIE S FREED	533.0	31.00	\$17,670	\$31,980	\$49,650	4,253		26,443	30,696	76,093
144	GOODNIGHT	540.0	30.00	\$17,100	\$32,400	\$49,500	2,775		5,162	7,937	54,662
ELEMENTARY SCHOOLS (excludes preschool):											
131	BACA	242.0	16.00	\$9,120	\$14,520	\$23,640	1,140		(546)	594	23,094
132	BELMONT	352.0	23.00	\$13,110	\$21,120	\$34,230	1,725		5,859	7,584	40,089
133	BESSEMER ACADEMY	198.0	15.00	\$8,550	\$11,880	\$20,430	(143)		11,174	11,032	31,604
134	BEULAH HEIGHTS	218.0	18.00	\$10,260	\$13,080	\$23,340	(600)		1,974	1,374	25,314
135	BRADFORD	186.0	12.00	\$6,840	\$11,160	\$18,000	(1,530)		15,459	13,929	33,459
138	COLUMBIAN	303.0	21.00	\$11,970	\$18,180	\$30,150	45		13,057	13,102	43,207
141	FOUNTAIN	255.0	16.00	\$9,120	\$15,300	\$24,420	(758)		1,532	774	25,952
142	FRANKLIN	353.0	21.00	\$11,970	\$21,180	\$33,150	345		4,202	4,547	37,352
145	HAAFF	270.0	15.00	\$8,550	\$16,200	\$24,750	165		4,684	4,849	29,434
148	HERITAGE	214.0	17.00	\$9,690	\$12,840	\$22,530	(1,553)		5,887	4,334	28,417
147	HIGHLAND PARK	228.0	17.00	\$9,690	\$13,680	\$23,370	3,308		1,596	4,903	24,966
150	IRVING	348.0	18.00	\$10,260	\$20,880	\$31,140	3,885		315	4,200	31,455
154	MINNEQUA	238.0	16.00	\$9,120	\$14,280	\$23,400	(990)		(890)	(1,880)	22,510
155	MORTON	342.0	21.00	\$11,970	\$20,520	\$32,490	1,530		(1,601)	(71)	30,889
156	PARK VIEW	283.0	17.00	\$9,690	\$16,980	\$26,670	1,365		31,083	32,448	57,753
158	SOUTH PARK	252.0	18.00	\$10,260	\$15,120	\$25,380	1,208		(444)	764	24,936
161	SUNSET PARK	425.0	25.00	\$14,250	\$25,500	\$39,750	997		4,644	5,641	44,394
	TOTAL	12,294	690.00	\$393,300	\$737,640	\$1,130,940	37,710	0	177,539	215,249	1,308,481