



# *Approved Amended Budget*



**JULY 1, 2024 through JUNE 30, 2025**

**PUEBLO SCHOOL DISTRICT 60**

315 W. 11th Street  
Pueblo, Colorado 81003

**BOARD OF EDUCATION**

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Judge Dennis Maes.....Board Member  
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**Dr. Barbara Kimzey**

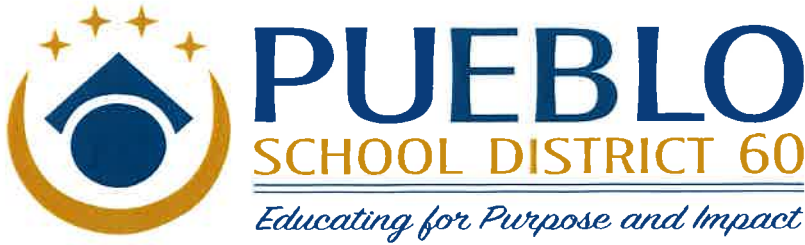


**MISSION STATEMENT**

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 Aaron Bravo, Title IX Compliance Officer for complaints involving students. Both individuals can be located at 315 West 11th Street, Pueblo, Colorado 81003, (719) 549-7100. Complaint procedures have been established for students, parents, employees, and members of the public.

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



Administrative Services Center  
315 West 11th Street  
Pueblo, Colorado 81003  
719.549.7100

Members of the Board of Education:

We are pleased to submit to you the proposed amended budget for fiscal year 2024-2025 (July 1, 2024-June 30, 2025). This amended budget is presented in compliance with applicable Colorado state statutes and Colorado Department of Education (CDE) regulations. A balanced budget is presented for each of the district's funds with a projected beginning fund balance plus anticipated revenues equal to expenditures and reserve allocations. This budget includes, but is not limited to, advancing the objectives outlined in the District 60 Strategic Plan. These goals include student academic success, community engagement, safe and positive culture, quality staff, and budget and sustainable funding.

**Budget Process:** The district seeks input regarding the budget priorities from stakeholders including department and school leaders, in addition to feedback and input from the District Accountability Committee (DAC), comprised of administrators, staff, families, and community members.

**Student Enrollment Trends:** District enrollment continues to decline. The district continues to use five-year declining enrollment averaging that allows for a larger funded pupil count (FPC) than if the actual count were used. The declining enrollment trend will continue to deplete district resources in the future as our incremental resources shrink, and our fixed costs remain the same or increase. Therefore, district administration is developing a holistic plan to address projected reductions in funding, including a collaboratively developing a school consolidation plan to help further prioritize available funding for instruction and classroom-level needs.

**School Finance and Legislative Activity:** Colorado school finance formulas consist of three main components: the legislatively controlled base funding amount per pupil, the number of pupils in a school district, and the number of students eligible for free lunch. When the Colorado voters passed Amendment 23 in November 2000, school districts were promised an inflationary increase based on the prior calendar year's Consumer Price Index (CPI). The CPI for the upcoming school year will be 5.2 percent. That reflects a 2.8 percent decrease over last year's percentage of 8.0 percent. As the American Rescue Plan (ARP) and the Elementary and Secondary School Emergency Relief (ESSER) funds have expired, the operating budget has been expanded to accommodate additional staff and resources deemed necessary for the district's continued movement forward. Looking forward into FY 2025-2026, the district will continue to prioritize instruction while streamlining some resources and staff to align with available funding sources.

Once again, 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 present this amended budget, which provides the resource plan to further our advancement in meeting our district's mission, vision, and strategic objectives for the remainder of FY 2024-2025.

Dr. Barbara Kimzey  
Superintendent of School District 60

Lana Niehans, CFO

Pueblo School District 60  
Approved Amended Budget  
Fiscal Year  
2024-2025

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**PUEBLO SCHOOL DISTRICT NO. 60  
 APPROPRIATIONS RESOLUTION – REVISED AMENDED  
 BUDGET FISCAL YEAR 2024-2025**

Be it resolved, by the Board of Education of Pueblo School District No. 60 in the County of Pueblo and State of Colorado that the amounts shown in the following schedule be appropriated on January 28, 2025 to each fund as specified in the budget for the ensuing fiscal year beginning July 1, 2024 and ending June 30, 2025.

**Government Funds**

General Fund	\$198,200,848
Athletic Fund-sub fund	3,645,664
Insurance Fund-sub fund	3,400,000

<b>Sub-total General funds</b>	<b>\$205,246,511</b>
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Nutrition Services Fund	\$12,944,801
Designated Purpose Grants Fund	43,650,186
Student Activity Fund	4,669,804
Education Foundation Fund	339,261

Bond Redemption Fund	\$18,427,311
Building Fund Bond 2020	28,305,080
Capital Projects Fund	48,653,499

**Proprietary Funds**

Risk Management Fund	\$1,816,000
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<b>Total Appropriations</b>	<b>\$364,052,454</b>
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*Susan L Pannunzio*

2/11/2025

Susan L. Pannunzio, Board President

Date

Pueblo School District No. 60

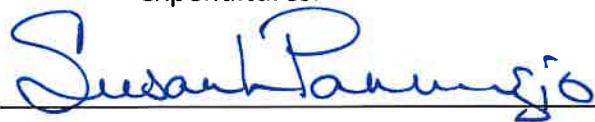
**PUEBLO SCHOOL DISTRICT 60**  
**RESOLUTION AUTHORIZING THE USE OF A PORTION OF BEGINNING FUND BALANCE AS**  
**AUTHORIZED BY COLORADO STATUTES**  
**FISCAL YEAR 2024-2025**

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

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

NOW, THEREFORE, BE IT RESOLVED: In accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the Fiscal Year 2024-2025 beginning fund balance as follows:

1. General Fund \$15,889,822 - The use of these funds will be used to pay for one-time expenditures,
2. Athletic Fund \$316,582- The use of these funds will be used to pay for one-time expenditures,
3. Insurance Fund \$700,000 – The use of these funds will be used to pay for one-time expenditures,
4. Nutrition Services Fund \$2,344,235- The use of these funds will be used to pay for one-time expenditures,
5. Student Activity Fund \$2,081,804- The use of these funds will be used to pay for one-time expenditures.
6. Education Foundation Fund 27 \$180,261 - The use of these funds will be used to pay for one-time expenditures.
7. Bond 2020 Fund \$20,116,438 – The use of these funds will be used to pay for one-time expenditures,
8. Capital Projects Fund \$11,440,555 – The use of these funds will be used to pay for one-time expenditures.
9. Risk Management Fund \$487,730 - The use of these funds will be used to pay for one-time expenditures.



1-28-25

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

Date

PUEBLO SCHOOL DISTRICT 60

RESOLUTION AUTHORIZING INTERFUND BORROWING FOR 2024-2025  
AMENDED BUDGET

**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 FY2024-2025 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



1/28/25

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

Date

**PUEBLO SCHOOL DISTRICT NO. 60  
STUDENT FEES RESOLUTION  
FISCAL YEAR 2024-2025**

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

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

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

AND BE IT FURTHER RESOLVED, that the attached student fee schedule will be effective July 1, 2024, and during the FY 2024-2025 school year, with reasonable discretion of the Superintendent or her designee, to make changes to the student fee schedule to reflect revised fees and the student fee schedule will be brought forward annually for Board of Education approval during the budget adoption process.

IN WITNESS WHEREOF, we have hereunto set our hands and caused the official seal of Pueblo School District No. 60 to be here unto affixed this 28th day of January, 2025.

  
Susan L. Pannunzio, Board President

1/28/25

\_\_\_\_\_  
Date

Pueblo Schools District No. 60

<b>Baca (Title I School)</b>			
Damaged / Lost Books	Varies - Replacement Cost	Annual	Student Activity
Yearbook (Optional)	\$18 - \$20	Annual	Student Activity
<b>Belmont</b>			
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
<b>Ben Franklin (Title 1 School)</b>			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
<b>Bessemer (Title I School)</b>			
Yearbook (Optional)	\$12.00	End of Year	Student Activity
<b>Beulah Heights (Title I School)</b>			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Yearbook (Optional)	\$6.00 - \$ 10.00	As Needed	Student Activity
<b>Bradford Elementary (Title I School)</b>			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Yearbook (Optional)	\$12.00 to \$15.00	Annual	Student Activity
<b>Columbian (Title I School)</b>			
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
<b>Haaff (Title I School)</b>			
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
<b>Heritage (Title I School)</b>			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Yearbook (Optional)	\$15.00	Annual	Student Activity
<b>Highland Park</b>			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Recorders	\$5.00	One-time fee	Student Activity
Yearbook (Optional)	\$ 15.00 - \$ 20.00	Annual	Student Activity
<b>Irving (Title I School)</b>			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
<b>Minnetonka (Title I School)</b>			
<b>Morton</b>			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Yearbook (Optional)	\$15.00	Annual	Student Activity
<b>Park View Elementary (Title I School)</b>			
Damaged / Lost Books	Varies	Based on # of lost or damaged	Student Activity
Yearbook (Optional)	\$15.00	Annual	Student Activity
<b>South Park Elementary</b>			
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
<b>Sunset Park</b>			
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
<b>Corwin IMS</b>			
Advanced Drama Fee	\$9.00	Annual - Grades 7 & 8 specific class	Student Activity
Advanced Music Fee	\$9.00	Annual -Grades 7 & 8 specific class	Student Activity
Advanced Visual Arts Fee	\$9.00	Annual - Grades 7 & 8 specific class	Student Activity
Before School & After School Enrichment Classes	\$40.00	Quarterly	Student Activity
CIMS Student Planner Fee	\$5.00	Annual	Student Activity
Field Trip Fee	Varies	Dependent on number of field trips	Student Activity
Foundational Drama Fee	\$3.00	Annual - For Grades 4, 5 & 5	Student Activity
Foundational Music Fee	\$3.00	Annual - For Grades 4, 5 & 5	Student Activity
Foundation Visual Arts Fee	\$3.00	Annual - For Grades 4, 5 & 5	Student Activity
Instrument replacement parts or supplies fee	Varies	As needed	Student Activity
Library Book Fine	Varies	Annual	Student Activity
NJHS Dues	\$20.00	Annual	Student Activity
P E Uniform	Varies	Annual	Student Activity
Science Lab	\$5.00	Annual	Student Activity
Textbook Fine	Varies	Annual	Student Activity
Yearbook (Optional)	\$30.00	Annual	Student Activity
<b>Freed K-8</b>			
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
<b>Fountain IMS</b>			
After School Enrichment	\$ 15.00 per class	9 Week Period	Student Activity
Choir Fees (Includes After School Enrichment Choir / Not all students participate / Scholarships Available)	\$50.00 for year/ one day a week after school / performances throughout the school year	Annual	Music - Activity
Damaged / Lost Books	Varies - Replace Cost	Based on # of lost or damaged	Student Activity
Destination Imagination Fees (Not all students participate/ Scholarships Available)	\$30.00	Annual / During the DI Competition Window	Destination Imagination - Activity
Field Trips	Varies	A few trips per year	Student Activity
Science Fee	Varies	Per Unit	Student Activity
<b>Goodnight</b>			
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
<b>Heaton (Title I School)</b>			
AVID Shirt Fee	Varies	Annual	Student Activity
AVID Field Trip Fee	Varies	Based on # of trips	Student Activity
Band Club Fees: T-Shirt	\$ 6.00 to \$ 10.00	Annual	Student Activity
Band Instrument Rental Fee	Varies	Annual Musical Instrument Rental	Student Activity
Choir: Shirt	\$12.00	Annual	Student Activity
Color Guard	\$45.00	Annual	Student Activity
CTE Fees (Manufacturing and / or Construction)	\$25.00	Annual	Student Activity
Damaged / Lost Library Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity Media #2222
Damaged / Lost Textbooks	Varies by subject	Based on # of lost or damaged	Student Activity
Drama Fee	\$15.00	Annual	Student Activity
Fundraising	Varies	On Going	Student Activity
Heaton Book Fee	Varies	Depending on time of fundraiser	Student Activity
Industrial Arts Club	\$25.00	Based on # of projects	Student Activity
Lost Lock	\$5.00	Based on # of lost	Student Activity
PE Uniforms-Students may purchase or bring their own	\$8.00-Shirt / \$12.00 Shorts	Beginning of year	Student Activity
PLTW Fee Medical Detectives (CPR and Safe Sitter Included)	\$35.00	Based on project	Student Activity
Student Planners	\$5.00	Beginning of year	Student Activity
Year Book (Optional) - Heaton	\$ 20.00 to \$ 30.00	End of Year	Student Activity
6th Grade Book Club	\$5.00	Per Semester	Student Activity
Cheerleading Participation	\$50.00	Annual	Student Activity
Cross Country Participation	\$50.00	Annual	Student Activity
Girls Volleyball Participation	\$50.00	Annual	Student Activity
Cheerleading Uniforms	Varies	Annual	Student Activity
<b>Pueblo Academy of Arts (Title I School)</b>			
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
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
Uniforms	Varies	As needed	Student Activity
Yearbook (Optional)	\$ 20.00 to \$ 25.00	Annual	Student Activity #2068
<b>Risley International Academy of Innovation (Title I School)</b>			
AVID Binders	\$15.00	Pre-ordered & sold during the year	Student Activity - AVID
Band Fees	\$10.00	1 time per year (some waived)	Student Activity - Band
Cheerleading and Cross Country	\$50.00	1 time per year (some waived)	Student Activity - Cheerleading
Field Trip Fees	Varies	2-3 times / Year	Student Activity
Student Planner Fee	Varies	As needed	Student Activity
Student Uniform Fees (including T-Shirts, Polos, Sweatshirts)	\$ 10.00 - \$ 20.00	As needed	Student Activity
Library Fee is collected when student pays or when on clearance card	Varies	End of Year	General Fund-Library

Yearbook	\$ 15.00 - \$ 20.00	End of Year	Student Activity - Yearbook
<b>Centennial</b>			
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 includes Marching Band)	\$100.00		Student Activity
Book Fines	\$ 50.00 - \$ 110.00	Annual	dependent on book
Business Lab Fee (for CIS concurrent enrollment students only)	\$10.00		Student Activity
Cheerleading Camps / Field Trips	Varies		Student Activity
Construction Lab Fee	\$20.00		Student Activity
Class of 2024 Dues	\$2.00	Annual	Student Activity
Class of 2025 Dues	\$2.00	Annual	Student Activity
Class of 2026 Dues	\$2.00	Annual	Student Activity
Class of 2027 Dues	\$2.00	Annual	Student Activity
Dance Team Dues	Varies		Student Activity
Debate (For year-long team membership)	\$75.00		Student Activity
debate)	Varies		Student Activity
DECA Dues / Fines	\$30.00		Student Activity
Drawing Lab Fee	\$15-to \$20		Student Activity
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
Library Fee is collected when student pays or when on clearance card	Varies		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
<b>Central</b>			
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 2025 Dues / Fines	Varies	Annual	Student Activity
Construction Technology	Varies		Student Activity
Dance Fees	Varies		Student Activity
DECA Dues / Fines	Varies		Student Activity
Digital Learning Course Fees	Varies		student Activity
Drama Fees	Varies		Student Activity
Elevator Key - If not returned	\$10.00	As needed	student Activity
Fellowship of Christian Athletes Fees	Varies		Student Activity
French Club Dues / Fines	Varies		Student Activity
Girls Cabinet Fees	Varies		Student Activity
HOSA Dues / Fines	Varies		Student Activity
Industrial Ed / Digital Media / Art	\$20.00	Annual	student Activity
Italian Club Dues / Fines	Varies		Student Activity
JROTC Uniforms - If not returned	Varies	At the year end/student moves	Student Activity
JROTC Club Dues / Fines	Varies		student Activity
Key Club Dues / Fines	Varies		Student Activity
Knowledge Bowl Fees	Varies		Student Activity
Lab Class Fees	Varies		Student Activity

Lock Fee	\$5.00	Annual	Student Activity
Marichi Course Fees	Varies		Student Activity
Mariachi Course Uniforms	Varies	As Needed	Student Activity
Math Fees	Varies		Student Activity
Mecha Dues / Fines	Varies		Student Activity
Mesa Dues / Fines	Varies		Student Activity
National Honor Society Dues / Fines	\$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
<b>East</b>			
Art Fees	Varies	Annual	Student Activity
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
<b>South</b>			
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 2025 Dues / Fines - Student ID Card	\$2.00	Annual	Student Activity
Class of 2026 Dues / Fines - Student ID Card	\$2.00	Annual	Student Activity
Class of 2027 Dues / Fines - Student ID Card	\$2.00	Annual	Student Activity
Conceptual Chemistry Course Fee	\$10.00	Annual	Student Activity
Conceptual Physics Course Fees	\$10.00	Annual	Student Activity
Concert Marching Band Fee	\$75.00	Annual	Student Activity
Construction Course Fee (if we have this program)	\$20.00	Annual	Student Activity
Corrections & Criminal Justice Program	\$15.00	Annual	Student Activity
Crime Science A/B	\$15.00	Annual	Student Activity
Criminal Investigation	\$15.00	Annual	Student Activity
Introduction to Criminal Justice	\$15.00	Annual	Student Activity
Legal Systems A/B	\$15.00	Annual	Student Activity

DECA Membership Dues	\$30.00	Annual	Student Activity
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
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
Italian I,II,III, Honors III, Honors IV)	\$5.00	Annual	Student Activity
French I,II,III, Honors III, Honors IV)	\$5.00	Annual	Student Activity
Yearbook (Optional)	VR	Annual	Student Activity
<b>D 60 On Line 5-8 School</b>			
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
<b>Dutch Clark Online / Paragon (Title I School)</b>			
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
<b>Summer School</b>			
High School Credit Recovery	\$75.00	Per credit hour	General Fund
<b>Music Equipment Distict Owned</b>			
Rental of a District owned instrument	\$50.00	Per Instrument	General Fund
<b>Technology District Wide</b>			
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
<b>Athletic Fees</b>			
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
<b>Dutch Clark and Events Center Passes</b>			
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	\$ 35.00 Employee	Per Person	District Athletic Fund
Booster Pass Season	\$ 45.00 Adult, \$ 35.00 Senior, \$ 25.00 Student	Per Person	District Athletic Fund

**PUEBLO SCHOOL DISTRICT 60**  
**FY25/26**  
**BUDGET DEVELOPMENT CALENDAR**

<b>August 2024</b>	Receive county property assessment certification
<b>October 2024</b>	Official pupil membership count commences
<b>November 2024</b>	Finalize FY24 audit, Start compiling information for FY25 amended budget
<b>December 2024</b>	Certify mill levy for property tax collections for calendar year 2024 C.R.S. 39-5-128(1), State releases their latest budget projections, Receive information from CDE regarding FY25 changes to revenue
<b>January 2025</b>	Board work session to discuss the proposed amended FY25 budget, Board approves the FY25 amended budget, C.R.S. 22-44-111(3), Start working on preparation of FY26 budget revisions based on current information available, FY26 pupil projections due to and compared to Budget Office projections, Meet with the District personnel and to discuss FY26 budget
<b>February 2025</b>	State receives Denver-Boulder consumer price index (CPI), used in total program estimates Receive FY26 total program funding estimates from CDE, Continue discussions with department heads and Human Resources prepares staffing estimates based on pupil projections
<b>March 2025</b>	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
<b>April 2025</b>	Receive completed budget allocation worksheets from the principals, Prepare all non-general fund revenue and expenditure budgets, Start working on FY25 ending fund balance projections, Continue meeting with department personnel
<b>May 2025</b>	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 FY26 budget
<b>June 2025</b>	Board work session/hearing to discuss FY26 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 FY26 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 FY26 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.

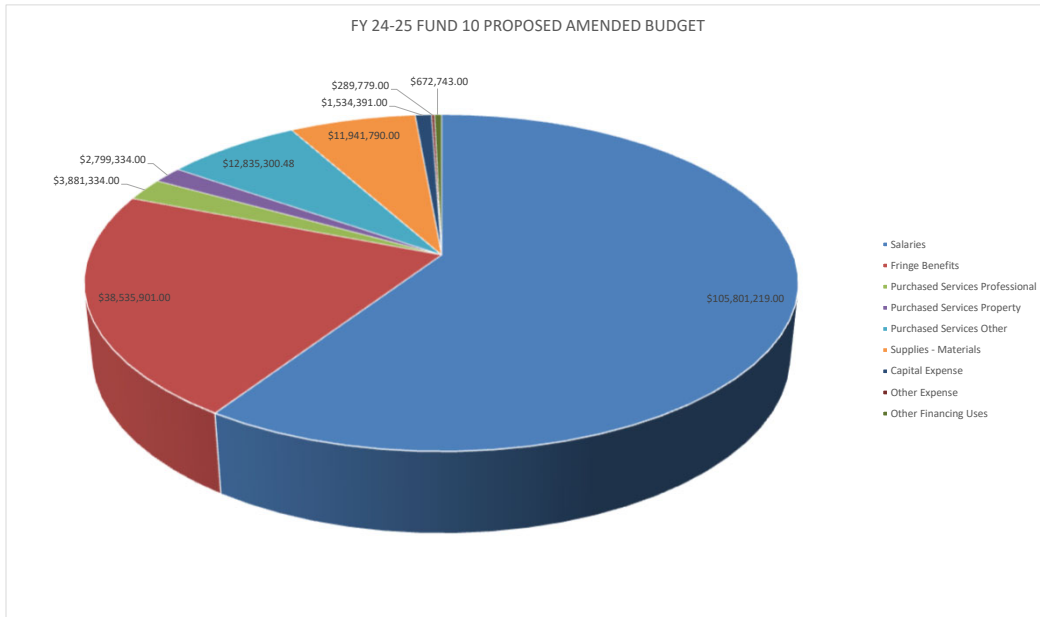
In compliance with C.R.S. 22-44-105, this budget includes actual audited revenues, expenditures, and fund balances for the last completed fiscal year. The prior year figures are contained in the District's Financial Statement document available online at [www.pueblod60.org](http://www.pueblod60.org) 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 2024-2025 budget.

In compliance with C.R.S. 22-44-105, the fiscal year 2024-2025 budget has been prepared in accordance with the revenue, expenditures, tax limitation, and reserve requirements of Article X, Section 20 of the Colorado State Constitution.

SCHOOL DISTRICT 60

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

FY 2024-2025 Proposed Amended Budget



Salaries	\$	105,801,219	59.34%
Benefits		38,535,901	21.61%
<b>Subtotal Salary and Benefits</b>	<b>\$</b>	<b>144,337,120</b>	<b>80.96%</b>
Purchased Services	\$	19,515,968	10.95%
Supplies		11,941,790	6.70%
Equipment		1,534,391	0.86%
Other		289,779	0.16%
Other Financing Uses		672,743	0.38%
<b>Subtotal All Other</b>	<b>\$</b>	<b>33,954,671</b>	<b>19.04%</b>
<b>Grand Total Expenditures</b>	<b>\$</b>	<b>178,291,791</b>	

**Purchased Services Professional/Technical/Property:**

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

**Supplies and Materials:**

Electricity, Heat, Textbooks, Software, Curriculum, Supplies

**Capital Expense:**

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

**Other Expense:**

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

**Other Financing Uses:**

Debt Service Principal and GASB 87 related

# **GENERAL FUND**

SCHOOL DISTRICT 60						
GENERAL FUND 10 BUDGET SUMMARY						
FY 2024-2025 Approved Amended Budget						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	BUDGET		
				2024-2025 Adopted Fund 10 Restated	Increase (Decrease)	2024-2025 Approved Amended
<b>Resources</b>						
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 7,400,363	\$ 8,057,594	\$ 8,905,607	\$ 8,532,536	\$ 373,071	\$ 8,905,607
Unassigned	12,684,664	14,557,786	13,414,562	13,522,528	(107,966)	13,414,562
Assigned New Facility Supplies Multi Year	2,500,000	-	-	-	-	-
Assigned School Placeholder	714,041	624,516	320,324	438,663	(118,339)	320,324
Reserve Universal Preschool	-	-	137,815	-	137,815	137,815
Reserve Colorado Preschool	-	3,353,804	3,353,804	2,111,459	1,242,345	3,353,804
Restricted Fund Balance Multi Year	896,807	1,151,215	559,575	1,151,215	(591,640)	559,575
Non Spendable (Prepaid Expenditures)	2,339,896	2,339,896	3,072,494	2,339,896	732,598	3,072,494
TABOR 3%-Restricted	4,510,000	5,300,000	6,000,000	5,450,000	550,000	6,000,000
<b>Total Beginning Fund Balance</b>	<b>\$ 31,045,771</b>	<b>\$ 35,384,811</b>	<b>\$ 35,764,181</b>	<b>\$ 33,546,297</b>	<b>2,217,884</b>	<b>35,764,181</b>
<b>Revenues</b>						
Property Taxes	\$ 33,159,894	\$ 34,281,838	\$ 33,766,598	40,203,697	\$ (6,179,718)	34,023,979
Specific Ownership Taxes	3,072,642	2,997,767	3,110,099	3,226,427	(116,328)	3,110,099
State Share-Equalization	115,044,191	120,831,806	126,552,940	121,186,196	5,366,744	126,552,940
<b>Subtotal Program Funding</b>	<b>\$ 151,276,727</b>	<b>\$ 158,111,411</b>	<b>\$ 163,429,638</b>	<b>\$ 164,616,320</b>	<b>\$ (929,301)</b>	<b>\$ 163,687,019</b>
Other Local Revenue	6,692,493	7,134,808	4,349,353	\$ 4,099,159	\$ 450,194	\$ 4,549,353
Other Intermediate Sources Revenue	19,907	19,425	21,000	21,000	-	21,000
Other Universal Preschool	-	5,598,209	3,871,148	3,871,148	-	3,871,148
Other State Revenue	12,945,932	9,422,531	11,860,474	12,384,783	(524,309)	11,860,474
Other Federal Revenue	318,287	334,288	315,000	315,000	-	315,000
<b>Subtotal Other Revenues</b>	<b>\$ 19,976,619</b>	<b>\$ 22,509,261</b>	<b>\$ 20,416,975</b>	<b>\$ 20,691,090</b>	<b>\$ (74,115)</b>	<b>\$ 20,616,975</b>
Transfer (to) Athletics	(1,800,000)	(2,750,000)	(2,600,000)	\$ (2,400,000)	\$ (200,000)	\$ (2,600,000)
Transfer (to) Insurance Fund	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)	-	(1,850,000)
Transfer (to) Capital Projects Fund	(9,800,000)	(9,800,000)	-	(9,800,000)	9,800,000	-
Allocation (to) Preschool	(5,805,672)	-	-	-	-	-
Allocation (to) Charter Schools	(17,718,988)	(17,793,885)	(17,417,327)	(18,924,219)	1,506,892	(17,417,327)
<b>Subtotal Allocations &amp; Transfers</b>	<b>(36,974,660)</b>	<b>\$ (32,193,885)</b>	<b>\$ (21,867,327)</b>	<b>\$ (32,974,219)</b>	<b>\$ 11,106,892</b>	<b>\$ (21,867,327)</b>
<b>Total Revenue</b>	<b>134,278,686</b>	<b>\$ 148,426,787</b>	<b>\$ 161,979,286</b>	<b>\$ 152,333,191</b>	<b>\$ 10,103,476</b>	<b>\$ 162,436,667</b>
<b>Total Resources</b>	<b>165,324,457</b>	<b>\$ 183,811,598</b>	<b>\$ 197,743,467</b>	<b>\$ 185,879,488</b>	<b>\$ 12,321,359</b>	<b>\$ 198,200,847</b>
<b>EXPENDITURES</b>						
Instruction 0010-2000s	\$ 71,963,294	\$ 82,724,226	\$ 100,448,586	\$ 94,557,815	\$ 6,015,618	\$ 100,573,433
Student & Instructional Support 2100 + 2200s	15,419,128	17,101,724	20,486,779	19,812,911	673,867	20,486,778
General Administration 2300s	1,786,971	1,953,874	2,883,699	2,599,633	284,066	2,883,699
School Administration 2400s	10,689,583	11,846,003	13,141,940	12,948,057	195,225	13,143,282
Business Services & Warehouse 2500s	1,884,405	2,101,128	3,125,170	3,229,231	(104,061)	3,125,170
Maintenance & Operations 2600s	18,125,294	19,616,492	23,072,929	21,932,050	1,140,879	23,072,929
Transportation 2700s	2,695,573	2,928,316	4,115,526	4,227,126	(111,600)	4,115,526
Central Services 2800s	7,304,470	5,628,841	7,059,176	6,736,118	323,058	7,059,176
Other Support 2900s	1,886,520	2,570,621	2,617,481	2,276,066	341,415	2,617,481
Facilities Acquisitions and Construction Services	505,329	522,776	541,576	597,510	(55,934)	541,576
Debt Service 5000s	1,032,883	1,053,415	672,737	644,636	28,107	672,743
<b>Total Expenditures</b>	<b>133,293,450</b>	<b>\$ 148,047,416</b>	<b>\$ 178,165,599</b>	<b>\$ 169,561,152</b>	<b>\$ 8,730,640</b>	<b>\$ 178,291,793</b>

SCHOOL DISTRICT 60						
GENERAL FUND 10 BUDGET SUMMARY						
FY 2024-2025 Approved Amended Budget						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	BUDGET		
				2024-2025 Adopted Fund 10 Restated	Increase (Decrease)	2024-2025 Approved Amended
<b>Ending Contingencies and Reserves</b>						
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 8,057,594	\$ 8,905,607	\$ 9,718,757	\$ 8,907,723	\$ 838,477	\$ 9,746,200
Unassigned	14,557,786	13,414,562	(3,498,935)	(3,253,277)	609,935	(2,643,342)
Assigned New Facility Supplies Multi Year	-	-	-	-	-	-
Assigned School Placeholder	624,516	320,324	320,324	438,663	(118,339)	320,324
Assigned Textbooks Placeholder	-	-	-	-	-	-
Reserve Universal Preschool	-	137,815	-	-	-	-
Reserve Colorado Preschool	-	3,353,804	2,853,804	1,284,117	1,569,687	2,853,804
Restricted Fund Balance Multi Year	1,151,215	559,575	1,151,215	1,151,215	(591,640)	559,575
Non Spendable (Prepaid Expenditures)	2,339,896	3,072,494	3,032,703	2,339,896	732,598	3,072,494
TABOR 3%-Restricted	5,300,000	6,000,000	6,000,000	5,450,000	550,000	6,000,000
<b>Subtotal Fund Balance Contingency &amp; Reserves</b>	<b>\$ 32,031,007</b>	<b>\$ 35,764,181</b>	<b>\$ 19,577,868</b>	<b>\$ 16,318,337</b>	<b>\$ 3,590,718</b>	<b>\$ 19,909,055</b>
<b>Total Expenditures &amp; Fund Balance</b>	<b>\$ 165,324,457</b>	<b>\$ 183,811,597</b>	<b>\$ 197,743,467</b>	<b>\$ 185,879,489</b>	<b>\$ 12,321,358</b>	<b>\$ 198,200,848</b>
<b>Reserves as a % of Revenues</b>	23.9%	24.1%	12.1%	10.7%		12%
Minimum 9% Reserve Level	\$ 12,085,082	\$ 13,358,411	\$ 14,578,136	\$ 13,709,987	\$ 909,313	\$ 14,619,300
Revenues	\$ 134,278,686	\$ 148,426,787	\$ 161,979,286	\$ 152,333,192	\$ 10,103,475	\$ 162,436,667
Less expenditures	\$ 133,293,450	\$ 148,047,416	\$ 178,165,599	\$ 169,561,152	\$ 8,730,640	\$ 178,291,793
Excess Revenues over Expenditures	985,236	379,371	(16,186,313)	(17,227,960)	1,372,834	(15,855,126)

SCHOOL DISTRICT 60							
Pupil Membership/ Funded FTE							
FY 2024-2025 Approved Amended Budget							
Based upon Cohort Survival Process							
	Actual	Actual	Actual	Budgeted	Actual	Budgeted	Actual
	Student Membership	Student Membership	Student Membership	Count	Student Membership	Count	Student Membership
	2020-2021	2021-2022	2022-2023	2023-2024		2024-2025	
<b>Traditional Schools Pupil Count</b>							
Kindergarten	1,015.0	1,169.0	1,085.00	1,120.0	1,033.0	1,062.0	985.0
Grades One-Five	5,854.0	5,524.0	5,526.00	5,414.0	5,434.0	5,343.0	5,202.0
<b>Total Elementary School</b>	<b>6,869.0</b>	<b>6,693.0</b>	<b>6,611.00</b>	<b>6,534.0</b>	<b>6,467.0</b>	<b>6,405.0</b>	<b>6,187.0</b>
<b>Total Middle School Grades Six - Eight</b>	<b>3,514.0</b>	<b>3,557.0</b>	<b>3,238.00</b>	<b>3,151.0</b>	<b>3,003.0</b>	<b>2,956.0</b>	<b>2,852.0</b>
<b>Total High School Grades Nine-Twelve</b>	<b>4,233.0</b>	<b>4,272.0</b>	<b>4,573.0</b>	<b>4,584.0</b>	<b>4,530.0</b>	<b>4,478.0</b>	<b>4,530.0</b>
<b>Total District Including Charter</b>	<b>14,616.0</b>	<b>14,522.0</b>	<b>14,422.0</b>	<b>14,269.0</b>	<b>14,000.0</b>	<b>13,839.0</b>	<b>13,569.0</b>
<b>Change from prior year</b>	<b>(639.0)</b>	<b>(94.0)</b>	<b>(100.0)</b>	<b>(153.0)</b>	<b>(422.0)</b>	<b>(430.0)</b>	<b>(431.0)</b>
<b>Funded Pupil Count</b>	<b>16,631.3</b>	<b>16,131.7</b>	<b>15,421.5</b>	<b>14,178.9</b>	<b>14,483.9</b>	<b>13,139.0</b>	<b>14,128.8</b>
Change from prior year	215.8	(499.6)	(710.2)	(1,242.6)	(937.6)	(1,039.9)	(355.1)
<b>Total Preschool FTE's CPP Fund 19</b>	<b>602.5</b>	<b>602.5</b>	<b>596.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total ASCENT</b>	<b>1.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>9.0</b>	<b>12.5</b>	<b>24.5</b>
<b>Average October FTE Count</b>							
FY 25 October FTE Count Less, OODS, Online						13,446.0	13,446.0
FY 24 October FTE Count Less, OODS, Online						13,862.5	13,862.5
FY 23 October FTE Count Less CPP, OODS, Online			14,340.5	14,340.5	14,340.5	14,340.5	14,340.5
FY 22 October FTE Count Less CPP, OODS, Online		14,421.5	14,421.5	14,421.5	14,421.5	14,421.5	14,421.5
FY 21 October FTE Count Less CPP, OODS, Online	14,574.1	14,573.5	14,573.5	14,573.5	14,573.5	14,573.5	14,573.5
FY 20 October FTE Count Less CPP, OODS, Online	15,221.5	15,221.5	15,221.5	15,221.5	15,221.5	15,221.5	15,221.5
FY 19 October FTE Count Less CPP	15,570.5	15,570.5	15,570.5				
FY 18 October FTE Count Less CPP	16,045.5	16,045.5					
FY 17 October FTE Count Less CPP	16,480.0						
<b>Charter Schools</b>							
Kindergarten	127.0	162.0	135.00	129.0	103.0	110.0	113.0
Grades One - Five	782.0	752.0	764.00	749.0	691.0	677.0	606.0
Grades Six - Eight	617.0	632.0	647.00	581.0	596.0	575.0	558.0
Grades Nine - Twelve	266.0	265.0	273.00	305.0	250.0	268.0	232.0
<b>Total Charter Schools</b>	<b>1,792.0</b>	<b>1,811.0</b>	<b>1,819.0</b>	<b>1,764.0</b>	<b>1,640.0</b>	<b>1,630.0</b>	<b>1,509.0</b>
<b>Total District Excluding Charter</b>	<b>12,824.0</b>	<b>12,711.0</b>	<b>12,603.0</b>	<b>12,505.0</b>	<b>12,360.0</b>	<b>12,209.0</b>	<b>12,060.0</b>

**SCHOOL DISTRICT 60**

**ASSESSED VALUATION and MILL LEVIES**

**FY 2024-2025 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	14,153.30	\$ 1,250,614,749	27.000	0.000	0.000	0.233	14.169	41.402

Mill Levy is set in December for the FY 24-25 assessment.

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

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

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

	Increase (Decrease)	Percentage Change
<b>FY 24-25</b>		
Assessed Valuation	\$ 17,925,560	1.51%
Funded Pupil Count	(339.6)	-2.20%

**HOME OWNER TAX ANALYSIS**

	2019	2020	2021	2022	2023	2024	2025
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%	7.20%	6.95%	5.50%	5.50%
Assessment Value	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 6,950	\$ 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	0.190	0.110	0.021	0.462	1.051	0.767	0.233
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	7.500	18.000	18.000	16.180	14.900	13.700	14.169
Total District Levy	34.690	45.110	45.021	43.642	42.951	41.467	41.402
School Taxes per \$100,000 in assessed value	\$ 249.77	\$ 324.79	\$ 324.15	\$ 314.22	\$ 298.51	\$ 228.07	\$ 227.71
School Taxes per \$200,000 in assessed value	\$ 499.54	\$ 649.58	\$ 648.30	\$ 628.44	\$ 597.02	\$ 456.14	\$ 455.42

**SCHOOL DISTRICT 60  
FUNDING ESTIMATE  
FY 2024-2025 Approved Amended Budget**

Calculation to determine the enrollment funding number. Averaging remains in formula.				
Funded Count for Averaging	YEAR AVG	Averaged Funded Count		Highest Average Funded Count
14,573.50	5	14,128.80		
14,421.50	4	14,017.63		14,128.80
14,340.50	3	13,883.00	CPP NO LONGER IN THE FUNDING FORMULA	-
13,862.50	2	13,654.25	ASCENT	24.50
13,446.00	1	Funded Count		14,153.30

	FY 2024-25	CHANGE	FY 2024-2025
	Approved Amended Budget		Adopted Budget
<b>Funded Counts</b>			
Colorado Preschool Program (Transferred to CDEC) Charters	-	CPP NO LONGER IN FORMULA	-
Chavez-Huerta Preparatory Academy	844.00	(116.00)	960.00
Pueblo School of Arts & Science at Fulton Heights	221.00	(11.00)	232.00
Pueblo School of Arts & Sciences	444.00	6.00	438.00
Total Charter Schools           1,509.00			
Total Average Funded Count	14,153.30	(25.60)	14,178.90
<b>Total Program Funding</b>			
	<b>FY 2024-25</b>		<b>FY 2024-25</b>
	<b>Proposed Amended Budget</b>	<b>CHANGE</b>	<b>Adopted Budget</b>
Per Pupil Funding	\$ 11,565.29	\$ 44.66	\$ 11,609.95
Averaged Funded Pupil Count (including Charters)	14,153.30	25.60	14,178.90
TOTAL PROGRAM FUNDING including Charters	\$ 163,687,019	\$ 929,301	\$ 164,616,320
<b>Transfers (Out) In</b>			
Capital Reserve Allocation	\$ -	\$ (9,800,000)	\$ (9,800,000)
Insurance Reserve Allocation	\$ (1,850,000)	\$ -	\$ (1,850,000)
Transfer to Athletics	\$ (2,600,000)	\$ 200,000	\$ (2,400,000)
Colorado Preschool Program Allocation	\$ -	\$ -	\$ -
Transfer to Charter Schools	\$ (17,452,023)	\$ (1,472,196)	\$ (18,924,219)
TOTAL TRANSFERS AND ALLOCATIONS (OUT) IN	\$ (21,902,023)	\$ (11,072,196)	\$ (32,974,219)
<b>Net Total Program Funding in General Fund</b>	<b>\$ 141,784,996</b>	<b>\$ (10,142,895)</b>	<b>\$ 131,642,101</b>

SCHOOL DISTRICT 60						
GENERAL FUND 10 BUDGET SUMMARY						
FY 2024-2025 Approved Amended Budget						
Description				BUDGET		
	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Fund 10 Restated	Increase (Decrease)	2024-2025 Approved Amended
<b>Beginning Fund Balance</b>	\$ 31,045,771	\$ 35,384,811	\$ 35,764,181	\$ 33,546,297	\$ 2,217,884	\$ 35,764,181
Revenue	\$ 134,278,687	\$ 148,426,786	\$ 161,979,286	\$ 152,333,193	10,103,474	162,436,667
<b>Total Funds Available</b>	<b>\$ 165,324,458</b>	<b>\$ 183,811,597</b>	<b>\$ 197,743,467</b>	<b>\$ 185,879,490</b>	<b>\$ 12,321,358</b>	<b>\$ 198,200,848</b>
<b>Total Expenditures</b>	<b>\$ 133,293,451</b>	<b>\$ 148,047,416</b>	<b>\$ 178,165,599</b>	<b>\$ 169,561,152</b>	<b>\$ 8,730,641</b>	<b>\$ 178,291,793</b>
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 8,057,594	\$ 8,905,607	\$ 9,718,757	\$ 8,907,723	\$ 838,477	\$ 9,746,200
Unassigned	14,557,786	13,414,562	(3,498,935)	(3,253,277)	609,935	(2,643,342)
Assigned New Facility Supplies Multi Year	-	-	-	-	-	-
Assigned School Placeholder	624,516	320,324	320,324	438,663	(118,339)	320,324
Reserve Universal Preschool		137,815	-	-	-	-
Reserve Colorado Preschool		3,353,804	2,853,804	1,284,117	1,569,687	2,853,804
Restricted Fund Balance Multi Year	1,151,215	559,575	1,151,215	1,151,215	(591,640)	559,575
Non Spendable (Prepaid Expenditures)	2,339,896	3,072,494	3,032,703	2,339,896	732,598	3,072,494
TABOR 3%-Restricted	5,300,000	6,000,000	6,000,000	5,450,000	550,000	6,000,000
<b>Total Fund Balances (Reserves)</b>	<b>\$ 32,031,007</b>	<b>\$ 35,764,181</b>	<b>\$ 19,577,868</b>	<b>\$ 16,318,337</b>	<b>\$ 3,590,718</b>	<b>\$ 19,909,055</b>
<b>Percentage Reserves of Revenue</b>	23.9%	24.1%	12.1%	10.71%		12.26%
<b>Total Reserves and Expenditures</b>	<b>\$ 165,324,458</b>	<b>\$ 183,811,597</b>	<b>\$ 197,743,467</b>	<b>\$ 185,879,489</b>	<b>\$ 12,321,359</b>	<b>\$ 198,200,848</b>
<b>Per Board Policy Reserves</b>						
Min. 9% Reserves including TABOR Begin FY 17-18	\$ 12,085,082	\$ 13,358,411	\$ 14,578,136	\$ 13,709,987	\$ 909,313	\$ 14,619,300
Revenue	134,278,687	148,426,786	161,979,286	152,333,192	10,103,475	162,436,667
Less: Expenditures	133,293,451	148,047,416	178,165,599	169,561,152	16,362,824	178,291,793
Excess Revenue over (under) Expenditures	<b>\$ 985,236</b>	<b>\$ 379,370</b>	<b>\$ (16,186,313)</b>	<b>\$ (17,227,960)</b>	<b>\$ (6,259,349)</b>	<b>\$ (15,855,126)</b>

**School District 60**  
**General Fund 10**  
**FY 2024-2025 Approved Amended Budget**

<b>Revenue:</b>			
	FY 2023-2024 Revenue	\$	148,426,786
	Anticipated Increase (Decrease) to Funding for FY 2024-2025		14,009,881
	<b>FY 2024-2025 Budgeted Revenues</b>		<b>\$ 162,436,667</b>

<b>Expenses:</b>			
	Actual FY 2023 - 2024 Expenditures	\$	<u>148,047,416</u>
<b>Salary and Benefits</b>			
	Instruction plus Extra Curricular	\$ 10,381,128	} \$ 20,942,104
	ESS	2,801,101	
	Support Services - Student	1,811,178	
	Support Services - Instructional	1,228,630	
	General Administration	147,342	
	School Administration - Principal	1,389,185	
	Business Services	243,947	
	Facilities	1,985,026	
	Human Resources	102,989	
	Information Technology	218,111	
	Other (Retiree Life/Excused Leave)	633,467	
<b>Purchased Services</b>			
	Instruction	2,295,726	} 6,023,469
	Support Services - Student	117,437	
	Support Services - Instructional	189,762	
	General Administration	683,035	
	School Administration - Principal	(41,027)	
	Business Services	569,837	
	Facilities (SRO/Utilities)	462,333	
	Risk Management (decrease in workers comp)	-	
	Transportation	1,010,752	
	Human Resources	30,927	
	Information Technology	669,289	
	Other (Retiree Life/Excused Leave)	16,597	
	Construction Services	18,800	
<b>Supplies, Printing (excludes Capital Expenditures and prior year carry forward)</b>			
	Instruction	2,375,908	} 2,648,232
	Support Services - Student	48,785	
	Support Services - Instructional	(45,855)	
	General Administration	87,806	
	School Administration - Principal	(31,889)	
	Business Services	173,841	
	Facilities	693,373	
	Transportation	176,457	
	Human Resources	5,463	
	Information Technology	148,221	
	Other	(603,205)	
	Debt	(380,672)	
<b>Capital Expenditures and Other</b>			
	Instruction	(4,657)	} 730,573
	Support Services - Student	15,808	
	Support Services - Instructional	19,310	
	School Administration - Principal	(18,989)	
	General Administration	11,641	
	Business Services	36,418	
	Facilities	315,706	
	Human Resources	6,489	
	Information Technology	348,846	
	Other	-	
	<b>Anticipated 2024-2025 Expenditures Before One Time Expenditures</b>		<b>\$ 178,391,794</b>
	<b>Excess Revenue over Expenses Before One Time Expenditures</b>		<b>(15,955,127)</b>
	<b>Total One time Expenditures</b>		<b>\$ -</b>
	<b>Excess of Expenses over Revenue for 2024-2025 Budget</b>		<b>\$ (15,955,127)</b>

<b>RESERVES</b>			
	Beginning Fund Balance	\$	35,764,181
	Revenue		162,436,667
	Expenditures before one time expenditures		<u>178,291,793</u>
	Ending Fund Balance before one time expenditures	\$	<u>19,909,055</u> 12%
	One time expenditures		
	Ending Fund Balance after one time expenditures		<u>19,909,055</u> 12%

SCHOOL DISTRICT 60						
GENERAL FUND 10 DETAIL REVENUE						
FY 2024-2025 Approved Amended Budget						
Description				BUDGET		
	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Fund 10 Restated	Increase (Decrease)	2024-2025 Approved Amended
Beginning Fund Balance- Colorado Preschool	-	\$ 3,353,804	\$ 3,491,619	\$ -	\$ -	\$ -
Beginning Fund Balance - General Fund	\$ 31,045,771	\$ 32,031,007	\$ 32,272,562	\$ 33,546,297	\$ 2,217,884	\$ 35,764,181
<b>Total Fund Balance</b>	<b>\$ 31,045,771</b>	<b>\$ 35,384,811</b>	<b>\$ 35,764,181</b>	<b>\$ 33,546,297</b>	<b>\$ 2,217,884</b>	<b>\$ 35,764,181</b>
<b>Revenue</b>						
<b>Local Sources</b>						
1 Current Property Tax-School Finance Act	\$ 33,149,383	\$ 34,281,838	\$ 33,766,598	\$ 40,203,697	\$ (6,179,718)	\$ 34,023,979
2 Specific Ownership Taxes-School Finance Act	3,072,642	3,065,006	3,110,099	3,226,427	(116,328)	3,110,099
3 Delinquent Penalties-School Finance Act	10,511	(67,239)	-	-	-	-
4 Tuition, PYC Revenue-Other Districts	115,358	659,602	405,000	405,000	-	405,000
5 Concurrent Enrollment Internal	544,051	-	-	-	-	-
6 Earnings on Investments	1,446,883	2,019,273	1,425,000	1,425,000	-	1,425,000
7 Print Shop Revenue	146,253	145,334	155,000	155,000	-	155,000
8 Indirect Revenues	2,662,613	2,409,051	565,880	1,065,880	(300,000)	765,880
9 Charter School Admin Fee + Purchsd Svcs	918,678	846,736	878,037	878,037	-	878,037
10 Charter School Capital Pass Thru	505,329	555,083	505,328	505,328	-	505,328
11 E-rate Revenues	-	-	-	-	-	-
12 Energy Efficiency Rebates	9,759	4,441	9,800	9,800	-	9,800
13 Other Local Revenue	343,569	495,289	405,308	160,442	244,866	405,308
<b>Intermediate Sources</b>						
14 Miscellaneous Intermediate Revenue	19,907	19,425	21,000	21,000	-	21,000
<b>State Sources</b>						
15 State Equalization-School Finance Act	115,044,191	120,831,806	126,552,940	121,186,196	5,366,744	126,552,940
16 Kindergarten Hold Harmless Funding	-	-	-	-	-	-
17 CDE Audit-October Count Adjustment	-	-	-	-	-	-
18 At Risk Funding	312,393	322,958	312,393	312,393	-	312,393
19 Colorado Vocational Educ Act Revenue	229,049	192,383	400,000	400,000	-	400,000
19 CTE Audit Adjustment	(29,366)	-	-	-	-	-
21 Exceptional Children Educ Act (ECEA) Revenue	6,265,102	7,321,579	7,574,961	7,584,194	(9,233)	7,574,961
22 State Transportation Revenue	525,906	608,023	551,441	551,441	-	551,441
22 State Transportation Revenue Audit Adjustment	-	-	-	-	-	-
23 Gifted & Talented State Revenue	148,622	156,725	151,275	156,725	(5,450)	151,275
24 English Language Proficiency Act (ELPA) Revenue	161,664	209,763	205,464	209,763	(4,299)	205,464
25 On Behalf State PERA	5,329,885	465,854	2,664,940	2,664,940	-	2,664,940
26 UPK Historical allotment	-	1,448,128	-	-	-	-
27 Revenue UPK 3 YO	-	1,300,391	1,300,391	1,300,391	-	1,300,391
28 Revenue UPK	-	2,849,689	2,570,757	2,570,757	-	2,570,757
29 COVID 19 State Share Mitigation	-	-	-	-	-	-
30 Mitigation At Risk HB22-1186	-	-	-	-	-	-
31 Miscellaneous State Revenue	2,677	145,246	-	-	-	-
<b>Federal Sources</b>						
32 Impact Aid & Other Misc. Federal Revenue	14,878	39,271	15,000	15,000	-	15,000
33 Charter School Federal Pass Thru	-	-	-	-	-	-
34 ROTC Reimbursement	303,409	295,017	300,000	300,000	-	300,000
<b>Transfers Out</b>						
35 Transfer from (to) Athletic Fund	(1,800,000)	(2,750,000)	(2,600,000)	(2,400,000)	(200,000)	(2,600,000)
36 Transfer from (to) Insurance Fund	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)	-	(1,850,000)
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	(5,805,671)	-	-	-	-	-
<b>37 Charter School Allocations</b>						
PSAS	(8,016,892)	(7,182,654)	(7,690,918)	(7,778,667)	87,749	(7,690,918)
CHPA	(9,702,096)	(10,611,232)	(9,726,409)	(11,145,552)	1,419,143	(9,726,409)
<b>Total Revenue</b>	<b>\$ 134,278,687</b>	<b>\$ 148,426,786</b>	<b>\$ 161,979,286</b>	<b>\$ 152,333,193</b>	<b>\$ 10,103,475</b>	<b>\$ 162,436,667</b>
<b>Total Revenue and Beginning Fund Balance</b>	<b>\$ 165,324,458</b>	<b>\$ 183,811,597</b>	<b>\$ 197,743,467</b>	<b>\$ 185,879,490</b>	<b>\$ 12,321,358</b>	<b>\$ 198,200,848</b>

SCHOOL DISTRICT 60						
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM						
FY 2024-2025 Approved Amended Budget						
				BUDGET		
	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Fund 10 Restated	Increase (Decrease)	2024-2025 Approved Amended
<b>II Expenditures Summary</b>						
1 Salaries	\$ 80,784,508	\$ 93,185,201	\$ 104,279,412	\$ 100,788,635	\$ 5,012,584	\$ 105,801,219
2 Fringe Benefits	30,550,977	30,209,815	37,561,762	35,652,643	2,883,258	38,535,901
3 Purchased Services Professional	2,192,704	2,549,944	3,832,468	3,632,913	248,421	3,881,334
Purchased Services Property	1,359,103	1,776,099	2,796,631	2,795,622	3,712	2,799,334
Purchased Services Other	7,575,429	9,266,456	12,636,298	11,955,880	879,421	12,835,300
4 Supplies - Materials	9,120,863	8,472,837	12,406,637	12,696,327	(754,537)	11,941,790
5 Capital Expense	601,142	803,818	1,029,515	1,121,433	412,958	1,534,391
6 Other Expense	75,841	729,828	264,565	273,064	16,715	289,779
7 Other Financing Uses	1,032,883	1,053,416	644,636	644,636	28,107	672,743
<b>Total Expenditures</b>	<b>\$ 133,293,450</b>	<b>\$ 148,047,415</b>	<b>\$ 175,451,924</b>	<b>169,561,153</b>	<b>\$ 8,730,639</b>	<b>178,291,791</b>
Excess of Revenue over Expenditures	\$ 985,237	\$ 379,371	\$ (13,472,638)	\$ (17,227,960)	\$ 1,372,836	\$ (15,855,124)
<b>Ending Fund Balance</b>	<b>\$ 32,031,008</b>	<b>\$ 35,764,182</b>	<b>\$ 22,291,543</b>	<b>\$ 16,318,337</b>	<b>\$ 3,590,720</b>	<b>\$ 19,909,057</b>
<b>III Expenditure Details</b>						
<b>Instructional Programs</b>						
<b>Instruction includes those activities dealing directly with the interactions between staff and students.</b>						
<b>A Regular Education Instruction 0010-1699</b>						
1 Salaries	\$ 38,867,024	\$ 46,545,764	\$ 52,954,318	\$ 50,525,575	\$ 2,428,729	\$ 52,954,304
2 Fringe Benefits	15,300,204	14,863,127	18,825,008	17,413,905	1,411,103	18,825,008
3 Purchased Services Professional	86,281	268,186	505,302	402,222	103,080	505,302
Purchased Services Property	12,455	47,069	52,361	51,352	1,009	52,361
Purchased Services Other	2,359,333	3,319,310	5,067,561	4,382,143	810,278	5,192,421
4 Supplies - Materials	1,960,011	1,601,450	3,932,724	4,211,000	(278,276)	3,932,724
5 Capital Expense	209,845	118,815	175,956	249,674	(73,718)	175,956
6 Other Expense	463,810	513,133	501,018	509,517	(8,499)	501,018
<b>Subtotal Regular Education Instruction</b>	<b>\$ 59,258,963</b>	<b>\$ 67,276,853</b>	<b>\$ 82,014,248</b>	<b>\$ 77,745,388</b>	<b>\$ 4,393,706</b>	<b>\$ 82,139,095</b>
<b>B Exceptional Student Services (SPED) 1700-1799</b>						
1 Salaries	\$ 9,313,095	\$ 11,393,123	\$ 13,173,962	\$ 12,115,208	\$ 1,058,754	\$ 13,173,962
2 Fringe Benefits	3,017,662	3,605,018	4,625,280	4,128,364	496,916	4,625,280
3 Purchased Services Professional	128,698	91,968	249,000	152,525	96,475	249,000
Purchased Services Property	-	-	309	309	-	309
Purchased Services Other	152,375	208,851	226,422	231,422	(5,000)	226,422
4 Supplies - Materials	21,525	42,933	64,799	90,299	(25,500)	64,799
5 Capital Expense	5,167	2,659	6,200	24,400	(18,200)	6,200
6 Other Expense	47,396	14,265	30,987	30,987	-	30,987
<b>Subtotal Exceptional Student Services</b>	<b>\$ 12,685,918</b>	<b>\$ 15,358,816</b>	<b>\$ 18,376,959</b>	<b>\$ 16,773,514</b>	<b>\$ 1,603,445</b>	<b>\$ 18,376,959</b>
<b>C Extra-Curricular Instruction 1800-2099</b>						
1 Salaries	\$ 11,801	\$ 14,357	\$ 23,167	\$ 19,887	\$ 3,280	\$ 23,167
2 Fringe Benefits	2,612	3,263	5,160	4,060	1,100	5,160
3 Purchased Services Professional	-	5,122	10,486	10,486	-	10,486
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	-	70	-	-	-	-
4 Supplies - Materials	4,000	405	18,566	4,480	14,086	18,566
5 Capital Expense	-	65,339	-	-	-	-
6 Other Expense	-	-	-	-	-	-
<b>Subtotal Extra-Curricular Instruction</b>	<b>\$ 18,413</b>	<b>\$ 88,556</b>	<b>\$ 57,379</b>	<b>\$ 38,913</b>	<b>\$ 18,466</b>	<b>\$ 57,379</b>
<b>Total Instructional Program Expenditures</b>	<b>\$ 71,963,294</b>	<b>\$ 82,724,226</b>	<b>\$ 100,448,586</b>	<b>\$ 94,557,815</b>	<b>\$ 6,015,617</b>	<b>\$ 100,573,433</b>

SCHOOL DISTRICT 60						
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM						
FY 2024-2025 Approved Amended Budget						
Description	BUDGET					
	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Fund 10 Restated	Increase (Decrease)	2024-2025 Approved Amended
<b>D Support Programs Support Services-Students 2100-2199</b>	<b>Activities designed to assess and improve the well-being of students and to supplement the teaching process</b>					
1 Salaries	\$ 7,258,332	\$ 8,464,188	\$ 9,345,190	\$ 9,121,691	\$ 223,499	\$ 9,345,190
Salaries CRF Offset	-	-	-	-	-	-
2 Fringe Benefits	2,749,414	2,685,416	3,615,592	3,192,943	422,649	3,615,592
Benefits CRF Offset	-	-	-	-	-	-
3 Purchased Services Professional	268,493	243,812	290,988	302,488	(11,500)	290,988
Purchased Services Property	-	-	7,066	1,200	5,866	7,066
Purchased Services Other	57,060	45,987	109,182	114,182	(5,000)	109,182
4 Supplies - Materials	63,181	55,820	101,829	75,502	26,327	101,829
5 Capital Expense	131,223	138,380	154,188	153,898	290	154,188
6 Other Expense	9,269	14,296	17,072	11,472	5,600	17,072
<b>Subtotal Support Services - Students</b>	<b>\$ 10,536,972</b>	<b>\$ 11,647,899</b>	<b>\$ 13,641,107</b>	<b>\$ 12,973,376</b>	<b>\$ 667,731</b>	<b>\$ 13,641,107</b>
<b>E Support Services-Instructional Staff 2200-2299</b>	<b>Activities associated with assisting the Instructional Staff with content and process of providing learning experiences for students</b>					
1 Salaries	\$ 3,148,604	\$ 3,620,003	\$ 4,298,994	\$ 4,085,066	\$ 213,926	\$ 4,298,992
2 Fringe Benefits	1,227,026	1,085,740	1,635,380	1,500,250	135,130	1,635,380
3 Purchased Services Professional	244,215	307,203	363,375	466,575	(103,200)	363,375
Purchased Services Property	139	41,190	30,500	30,500	-	30,500
Purchased Services Other	154,969	148,286	292,566	476,793	(184,227)	292,566
4 Supplies - Materials	77,978	229,532	143,667	186,504	(42,837)	143,667
5 Capital Expense	6,291	636	19,946	30,246	(10,300)	19,946
6 Other Expense	22,933	21,234	61,244	63,601	(2,357)	61,244
<b>Subtotal Support Services-Instructional Staff</b>	<b>4,882,156</b>	<b>5,453,825</b>	<b>6,845,672</b>	<b>\$ 6,839,535</b>	<b>\$ 6,135</b>	<b>\$ 6,845,671</b>
<b>F General Administration 2300-2399</b>	<b>Activities concerned with establishing and administering policy for operating the school district</b>					
1 Salaries	\$ 843,582	\$ 910,014	\$ 979,513	\$ 953,513	\$ 26,000	\$ 979,513
2 Fringe Benefits	302,585	269,297	347,141	329,075	18,066	347,141
3 Purchased Services Professional	499,651	620,801	1,255,942	1,022,942	233,000	1,255,942
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	54,666	76,766	124,660	123,160	1,500	124,660
4 Supplies - Materials	32,377	22,037	30,947	30,447	500	30,947
5 Capital Expense	3,700	1,948	13,589	13,589	-	13,589
6 Other Expense	50,410	53,011	131,907	126,907	5,000	131,907
<b>Subtotal General Administration</b>	<b>\$ 1,786,971</b>	<b>\$ 1,953,874</b>	<b>\$ 2,883,699</b>	<b>\$ 2,599,633</b>	<b>\$ 284,066</b>	<b>\$ 2,883,699</b>
<b>G School Administration 2400-2499</b>	<b>Activities concerned with overall administrative responsibility for a school, or combination of schools.</b>					
1 Salaries	\$ 7,663,253	\$ 8,776,013	\$ 9,559,504	\$ 9,534,864	\$ 25,982	\$ 9,560,846
2 Fringe Benefits	2,657,267	2,605,771	3,210,122	3,064,791	145,331	3,210,122
3 Purchased Services Professional	27,758	28,698	28,360	28,360	-	28,360
Purchased Services Property	38,523	75,721	38,637	40,137	(1,500)	38,637
Purchased Services Other	34,255	38,015	34,410	30,545	3,865	34,410
4 Supplies - Materials	232,741	286,462	230,837	216,980	13,857	230,837
5 Capital Expense	19,008	23,619	4,630	1,750	2,880	4,630
6 Other Expense	16,778	11,705	35,440	30,630	4,810	35,440
<b>Subtotal School Administration</b>	<b>\$ 10,689,583</b>	<b>\$ 11,846,003</b>	<b>\$ 13,141,940</b>	<b>\$ 12,948,057</b>	<b>\$ 195,225</b>	<b>\$ 13,143,282</b>
<b>H Business Services 2500-2599</b>	<b>Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school district</b>					
1 Salaries	\$ 1,742,301	\$ 1,980,159	\$ 2,081,320	\$ 2,183,973	\$ (102,653)	\$ 2,081,320
2 Fringe Benefits	644,686	626,437	769,223	769,631	(408)	769,223
3 Purchased Services Professional	4,776	26,833	62,158	83,858	(21,700)	62,158
Purchased Services Property	(110,349)	(95,792)	396,217	397,717	(1,500)	396,217
Purchased Services Other	4,176	10,223	52,726	30,526	22,200	52,726
4 Supplies - Materials	191,036	134,211	302,603	302,603	-	302,603
5 Capital Expense	-	4,950	41,368	41,368	-	41,368
6 Other Expense	(592,222)	(585,893)	(580,445)	(580,445)	-	(580,445)
<b>Subtotal Business Services</b>	<b>\$ 1,884,405</b>	<b>\$ 2,101,128</b>	<b>\$ 3,125,170</b>	<b>\$ 3,229,231</b>	<b>\$ (104,061)</b>	<b>\$ 3,125,170</b>

SCHOOL DISTRICT 60						
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM						
FY 2024-2025 Approved Amended Budget						
Description				BUDGET		
	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Fund 10 Restated	Increase (Decrease)	2024-2025 Approved Amended
<b>I Facilities, Maintenance and Operation of Plant 2600-2699</b>	<b>Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping grounds, buildings and equipment in effective working condition and state of repair</b>					
1 Salaries	\$ 7,268,040	\$ 8,469,469	\$ 9,777,990	\$ 9,080,649	\$ 697,341	\$ 9,777,990
2 Fringe Benefits	2,863,206	2,858,058	3,534,562	3,257,078	277,484	3,534,562
3 Purchased Services Professional	749,979	797,386	874,812	862,946	11,866	874,812
Purchased Services Property	1,207,796	1,318,352	1,688,750	1,730,033	(41,283)	1,688,750
Purchased Services Other	11,643	8,612	23,121	27,612	(4,491)	23,121
4 Supplies - Materials	5,998,718	5,837,999	6,507,950	6,849,044	(341,094)	6,507,950
5 Capital Expense	40,963	346,017	661,723	134,286	527,437	661,723
6 Other Expense	(15,052)	(19,401)	4,021	(9,598)	13,619	4,021
<b>Subtotal Facilities, Maintenance and Operation of Plant</b>	<b>\$ 18,125,294</b>	<b>\$ 19,616,492</b>	<b>\$ 23,072,929</b>	<b>\$ 21,932,050</b>	<b>\$ 1,140,879</b>	<b>\$ 23,072,929</b>
<b>J Pupil Transportation Services 2700-2799</b>	<b>Activities concerned with the transportation of student to and from their places of residence and the public schools in which they are enrolled (Excludes field trips/Athletics)</b>					
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits	-	-	-	-	-	-
3 Purchased Services Professional	-	-	-	-	-	-
Purchased Services Property	99,536	105,994	115,828	115,828	-	115,828
Purchased Services Other	2,449,528	2,693,190	3,694,108	3,694,108	-	3,694,108
4 Supplies - Materials	146,509	129,133	305,590	417,190	(111,600)	305,590
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
<b>Subtotal Student Transportation</b>	<b>\$ 2,695,573</b>	<b>\$ 2,928,316</b>	<b>\$ 4,115,526</b>	<b>\$ 4,227,126</b>	<b>\$ (111,600)</b>	<b>\$ 4,115,526</b>
<b>K Human Resources 2800-2839</b>	<b>Activities, other than general administration, which supports each of the other instructional and supporting services programs</b>					
1 Salaries	\$ 2,898,881	\$ 935,886	\$ 985,400	\$ 952,822	\$ 32,578	\$ 985,400
Salaries CRF Offset	-	-	-	-	-	-
2 Fringe Benefits	408,399	270,685	324,160	322,562	1,598	324,160
Benefits CRF Offset	-	-	-	-	-	-
3 Purchased Services Professional	98,127	93,053	105,511	145,111	(39,600)	105,511
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	20,885	19,932	38,401	41,250	(2,849)	38,401
4 Supplies - Materials	29,489	33,053	34,560	38,560	(4,000)	34,560
5 Capital Expense	1,110	500	6,989	11,300	(4,311)	6,989
6 Other Expense	11,893	10,294	14,250	15,708	(1,458)	14,250
<b>Subtotal Human Resources</b>	<b>\$ 3,468,784</b>	<b>\$ 1,363,404</b>	<b>\$ 1,509,271</b>	<b>\$ 1,527,313</b>	<b>\$ (18,042)</b>	<b>\$ 1,509,271</b>
<b>L Information Systems Services 2840-2849, 2890</b>	<b>Activities concerned with preparing data for storage, storing data, and retrieving them for reproduction as information for management and reporting</b>					
1 Salaries	\$ 1,010,759	\$ 1,201,953	\$ 1,344,653	\$ 1,316,653	\$ 28,000	\$ 1,344,653
2 Fringe Benefits	368,230.26	383,692	459,103	456,003	3,100	459,103
3 Purchased Services Professional	58,671	47,016	102,600	122,600	(20,000)	102,600
Purchased Services Property	111,001	283,566	469,666	428,546	41,120	469,666
Purchased Services Other	1,059,476	1,453,295	1,880,900	1,580,900	300,000	1,880,900
4 Supplies - Materials	339,949	91,818	236,581	236,581	-	236,581
5 Capital Expense	183,836	100,956	449,802	460,922	(11,120)	449,802
6 Other Expense	3,763	3,142	6,600	6,600	-	6,600
<b>Subtotal Information Systems</b>	<b>\$ 3,135,686</b>	<b>\$ 3,565,437</b>	<b>\$ 4,949,905</b>	<b>\$ 4,608,805</b>	<b>\$ 341,100</b>	<b>\$ 4,949,905</b>
<b>M Risk Management Services 2850</b>	<b>Activities concerned with the acquisition of various types of insurance coverage, other than employee benefits.</b>					
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits-Work Comp	-	-	-	-	-	-
3 Purchased Services Professional	-	-	-	-	-	-
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	700,000	700,000	600,000	600,000	-	600,000
4 Supplies - Materials	-	-	-	-	-	-
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
<b>Subtotal Risk Management</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>\$ 600,000</b>

SCHOOL DISTRICT 60						
GENERAL FUND 10 DETAIL - EXPENDITURES BY PROGRAM						
FY 2024-2025 Approved Amended Budget						
Description	BUDGET					
	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Fund 10 Restated	Increase (Decrease)	2024-2025 Approved Amended
<b>N Other Support Services 2990-2999</b>	<b>All other support services not classified elsewhere.</b>					
1 Salaries	\$ 758,836	\$ 874,274	\$ 1,275,882	\$ 898,734	\$ 377,148	\$ 1,275,882
2 Fringe Benefits	1,009,684	953,311	1,185,170	1,213,981	(28,811)	1,185,170
3 Purchased Services Professional	23,290	16,042	26,800	26,800	-	26,800
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	11,735	21,145	24,807	25,729	(922)	24,807
4 Supplies - Materials	16,465	761	18,705	24,705	(6,000)	18,705
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	56,862	694,041	67,685	67,685	-	67,685
<b>Subtotal Support Services</b>	<b>\$ 1,876,872</b>	<b>\$ 2,559,573</b>	<b>\$ 2,599,049</b>	<b>\$ 2,257,634</b>	<b>\$ 341,415</b>	<b>\$ 2,599,049</b>
<b>O Other Support Services</b>	<b>Volunteer Services</b>					
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits	-	-	-	-	-	-
3 Purchased Services Professional	2,764	3,824	6,000	6,000	-	6,000
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	-	-	-	-	-	-
4 Supplies - Materials	6,883	7,225	12,432	12,432	-	12,432
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
<b>Subtotal Other Support Services</b>	<b>\$ 9,648</b>	<b>\$ 11,048</b>	<b>\$ 18,432</b>	<b>\$ 18,432</b>	<b>\$ -</b>	<b>\$ 18,432</b>
<b>P Facilities Acquisition and Construction Services 4000-4999</b>	<b>Due to modifications in the presentation of State funding received by PCS and passed through to the charter schools revenues are record in full rather than net as in previous years. The result is the recording of expenditures equal to the revenues.</b>					
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits	-	-	-	-	-	-
3 Purchased Services Professional	-	-	-	-	-	-
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	505,329	522,776	541,576	597,510	(55,934)	541,576
4 Supplies - Materials	-	-	-	-	-	-
5 Capital Outlay	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
<b>Subtotal Facilities Acquisition and Construction Services</b>	<b>\$ 505,329</b>	<b>\$ 522,776</b>	<b>\$ 541,576</b>	<b>\$ 597,510</b>	<b>\$ (55,934)</b>	<b>\$ 541,576</b>
<b>Q Debt Service 5000-5999</b>	<b>Servicing the debt of the school district, including payments of both principal and interest and debt issuance cost.</b>					
1 Principal	\$ 822,955	\$ 857,249	\$ 568,442	\$ 533,448	\$ 35,000	\$ 568,448
2 Interest	209,928	196,167	104,295	111,188	(6,893)	104,295
<b>Subtotal Debt Services</b>	<b>\$ 1,032,883</b>	<b>\$ 1,053,415</b>	<b>\$ 672,737</b>	<b>\$ 644,636</b>	<b>\$ 28,107</b>	<b>\$ 672,743</b>
<b>Total Support Program Expenditures</b>	<b>\$ 61,330,156</b>	<b>\$ 65,323,190</b>	<b>\$ 77,717,013</b>	<b>\$ 75,003,337</b>	<b>\$ 2,715,021</b>	<b>\$ 77,718,360</b>
<b>Grand Total Expenditures</b>	<b>\$ 133,293,451</b>	<b>\$ 148,047,416</b>	<b>\$ 178,165,599</b>	<b>\$ 169,561,152</b>	<b>\$ 8,730,638</b>	<b>\$ 178,291,793</b>
<b>R Reserves &amp; Contingencies</b>						
1 Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 8,057,594	\$ 8,905,607	\$ 9,718,757	\$ 8,907,723	\$ 838,477	\$ 9,746,200
2 Unassigned	14,557,786	13,414,562	(3,498,935)	(3,253,276)	609,934	(2,643,342)
4 Reserve CPP	-	3,353,804	2,853,804	1,284,117	1,569,687	2,853,804
5 Reserve UPK	-	137,815	-	-	-	-
7 Assigned School Placeholder	624,516	320,324	320,324	438,663	(118,339)	320,324
8 Restricted Fund Balance Multi Year	1,151,215	559,575	1,151,215	1,151,215	(591,640)	559,575
9 Non Spendable (Prepaid Expenditures)	2,339,896	3,072,494	3,032,703	2,339,896	732,598	3,072,494
10 TABOR 3%-Restricted	5,300,000	6,000,000	6,000,000	5,450,000	550,000	6,000,000
<b>Ending Reserves &amp; Contingencies</b>	<b>\$ 32,031,007</b>	<b>\$ 35,764,181</b>	<b>\$ 19,577,868</b>	<b>\$ 16,318,338</b>	<b>\$ 3,590,717</b>	<b>\$ 19,909,055</b>
<b>Total Expenditures &amp; Reserves</b>	<b>\$ 165,324,458</b>	<b>\$ 183,811,597</b>	<b>\$ 197,743,467</b>	<b>\$ 185,879,490</b>	<b>\$ 12,321,355</b>	<b>\$ 198,200,848</b>

SCHOOL DISTRICT 60						
ATHLETIC FUND 17						
FY 2024-2025 APPROVED AMENDED BUDGET						
				BUDGET		
DESCRIPTION	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted	Increase (Decrease)	2024-2025 Approved Amended
Assigned Fund Balance-Beginning-Athletics	\$ 592,835	\$ 289,835	\$ 600,747	\$ 605,595	\$ (4,848)	\$ 600,747
Assigned Fund Balance-Beginning-Gymnastics	427	6,846	4,754	4,194	560	4,754
	<b>\$ 593,262</b>	<b>\$ 296,681</b>	<b>\$ 605,501</b>	<b>\$ 609,789</b>	<b>\$ (4,288)</b>	<b>\$ 605,501</b>
<b>Revenues</b>						
Gate Receipts/Season Passes	\$ 272,637	\$ 304,337	\$ 315,450	\$ 309,804	\$ 5,646	\$ 315,450
Participation Fees	132,502	134,134	121,298	130,000	921	130,921
Contributions and Donations	53,250	37,750	28,225	47,000	(1,000)	46,000
Coca Cola	-	5,000	5,000	5,000	-	5,000
Tournament Fees/Playoffs	150	2,690	1,990	1,990	-	1,990
Parking Fees/Rentals	25,810	38,400	22,719	40,000	-	40,000
Miscellaneous Revenue	24,251	15,097	3,686	15,602	(2)	15,600
Gymnastics 0122	25,707	21,548	23,743	20,748	2,995	23,743
Concessions 1501	115,495	135,317	112,447	141,000	7,280	148,280
Transfer from General Fund	1,800,000	2,750,000	2,600,000	2,400,000	200,000	2,600,000
Indirect Revenue	1,833	2,246	1,764	2,098	-	2,098
<b>Total Revenues</b>	<b>\$ 2,451,634</b>	<b>\$ 3,446,519</b>	<b>\$ 3,236,322</b>	<b>\$ 3,113,242</b>	<b>\$ 215,840</b>	<b>\$ 3,329,082</b>
<b>Total Resources</b>	<b>\$ 3,044,896</b>	<b>\$ 3,743,200</b>	<b>\$ 3,841,823</b>	<b>\$ 3,723,031</b>	<b>\$ 211,552</b>	<b>\$ 3,934,583</b>
<b>Expenditures</b>						
<b>Extra-Curricular Instruction 1800-2099</b>						
Salaries	\$ 1,141,581	\$ 1,277,875	\$ 1,399,350	\$ 1,385,453	\$ 10,237	\$ 1,395,690
Fringe Benefits	282,001	316,391	349,473	349,986	(352)	349,634
Purchased Professional Services	167,802	247,435	247,611	313,145	(65,534)	247,611
Purchased Property Services	54,528	35,122	80,736	79,285	1,451	80,736
Travel/Transportation	199,323	199,902	235,963	259,635	(9,415)	250,220
Other Purchased Services	-	-	-	-	-	-
Supplies & Equipment	108,032	150,782	157,688	224,718	2,524	227,242
Dues & Fees	22,950	22,227	29,514	22,500	7,014	29,514
<b>Sub Total Extra-Curricular Instruction</b>	<b>\$ 1,976,217</b>	<b>\$ 2,249,733</b>	<b>\$ 2,500,335</b>	<b>\$ 2,634,722</b>	<b>\$ (54,075)</b>	<b>\$ 2,580,647</b>
<b>Support Services-Instructional Staff 2200-2299</b>						
Salaries	\$ 176,523	\$ 195,478	\$ 232,043	\$ 252,043	\$ (20,000)	\$ 232,043
Fringe Benefits	52,696	59,090	69,670	74,240	(4,570)	69,670
Purchased Services	18,690	19,378	27,183	32,986	(5,804)	27,182
Supplies - Materials	24,351	22,471	20,591	20,201	389	20,590
Capital Expense	5,426	552	6,615	6,615	-	6,615
Other Expense	6,868	7,185	10,474	10,474	-	10,474
<b>Sub Total Support Services</b>	<b>\$ 284,553</b>	<b>\$ 304,155</b>	<b>\$ 366,576</b>	<b>\$ 396,559</b>	<b>\$ (29,985)</b>	<b>\$ 366,574</b>

SCHOOL DISTRICT 60						
ATHLETIC FUND 17						
FY 2024-2025 APPROVED AMENDED BUDGET						
DESCRIPTION	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	BUDGET		
				2024-2025 Adopted	Increase (Decrease)	2024-2025 Approved Amended
<b>School Administration 2400-2499</b>						
Salaries	\$ 285,463	\$ 316,035	\$ 351,039	\$ 341,242	\$ 9,797	\$ 351,039
Fringe Benefits	86,509	90,960	112,279	110,119	2,159	112,278
Purchased Services	-	-	-	-	-	-
Supplies - Materials	-	-	-	-	-	-
<b>Sub Total School Administration</b>	<b>\$ 371,972</b>	<b>\$ 406,995</b>	<b>\$ 463,318</b>	<b>\$ 451,361</b>	<b>\$ 11,956</b>	<b>\$ 463,317</b>
<b>Facilities, Maintenance and Operation of Plant 2066-2699</b>						
Salaries	\$ -	\$ -	\$ 1,402	\$ 588	\$ 814	\$ 1,402
Fringe Benefits	-	-	316	134	182	316
Purchased Services	16,450	28,750	30,000	30,582	(582)	30,000
Supplies - Materials	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-
Other Expense	-	-	-	-	-	-
<b>Sub Total Facilities, Maintenance and Operations</b>	<b>\$ 16,450</b>	<b>\$ 28,750</b>	<b>\$ 31,719</b>	<b>\$ 31,304</b>	<b>\$ 414</b>	<b>\$ 31,718</b>
Gymnastics 0122	19,288	23,640	21,541	22,164	(624)	21,540
Concessions 1501	79,736	124,428	181,868	181,868	-	181,868
<b>Total Expenditures</b>	<b>\$ 2,748,216</b>	<b>\$ 3,137,700</b>	<b>\$ 3,565,356</b>	<b>\$ 3,717,978</b>	<b>\$ (72,314)</b>	<b>\$ 3,645,664</b>
<b>Assigned Fund Balance-Ending-Athletics</b>	289,835	600,747	269,511	\$ 2,275	\$ 279,688	\$ 281,963
<b>Assigned Fund Balance-Ending-Gymnastics</b>	6,846	4,754	6,956	2,778	4,179	6,957
<b>Total Reserves</b>	<b>\$ 296,681</b>	<b>\$ 605,501</b>	<b>\$ 276,467</b>	<b>\$ 5,053</b>	<b>\$ 283,867</b>	<b>\$ 288,920</b>
<b>Total Expenditures &amp; Ending Reserves</b>	<b>\$ 3,044,897</b>	<b>\$ 3,743,202</b>	<b>\$ 3,841,823</b>	<b>\$ 3,723,031</b>	<b>\$ 211,553</b>	<b>\$ 3,934,584</b>

\* 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 2024-2025 APPROVED AMENDED BUDGET						
Description				BUDGET		
	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted	Increase (Decrease)	2024-2025 Approved Amended
<b>Assigned Fund Balance Beginning</b>	<u>\$ 1,445,981</u>	<u>\$ 2,062,594</u>	<u>\$ 2,291,341</u>	<u>\$ 2,326,779</u>	<u>\$ (35,438)</u>	<u>\$ 2,291,341</u>
<b>Revenues</b>						
Per Pupil Allocations - General Fund	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000	\$ -	\$ 1,850,000
Per Pupil Overhead - Preschool Fund	28,900	-	-	-	-	-
Loss Recoveries	34,495	181,012	-	850,000	-	850,000
Other	249,693	-	-	-	-	-
<b>Total Revenues</b>	<u>\$ 2,163,088</u>	<u>\$ 2,031,012</u>	<u>\$ 1,850,000</u>	<u>\$ 2,700,000</u>	<u>\$ -</u>	<u>\$ 2,700,000</u>
<b>Total Resources</b>	<u>\$ 3,609,069</u>	<u>\$ 4,093,606</u>	<u>\$ 4,141,341</u>	<u>\$ 5,026,779</u>	<u>\$ (35,438)</u>	<u>\$ 4,991,341</u>
<b>Expenditures</b>						
<b>Insurance Costs</b>						
Unemployment Compensation Insurance	\$ 208,266	\$ 152,084	\$ 146,803	\$ 160,000	\$ -	\$ 160,000
General Property Insurance	870,854	1,255,444	1,262,482	1,500,000	-	1,500,000
General Liability/Fidelity and Crime Insurance	188,731	188,236	174,151	188,757	11,243	200,000
Equipment Liability	47,946	69,964	62,723	90,000	-	90,000
Vehicle Property & Liability Insurance-M & O/Transportation	80,310	94,243	101,243	101,243	(11,243)	90,000
<b>Subtotal Insurance Costs</b>	<u>\$ 1,396,107</u>	<u>\$ 1,759,971</u>	<u>\$ 1,747,402</u>	<u>\$ 2,040,000</u>	<u>\$ -</u>	<u>\$ 2,040,000</u>
<b>Losses and Deductibles</b>						
Outside Contractor	\$ 14,210	\$ 39,926	\$ -	\$ 750,000	\$ -	\$ 750,000
Replace Equipment	2,090	-	291,540	-	300,000	300,000
Supplies	833	1,668	-	5,000	-	5,000
Non Capital Equipment	-	699	-	5,000	-	5,000
Other	133,235	-	-	300,000	-	300,000
<b>Subtotal Losses and Deductible</b>	<u>\$ 150,368</u>	<u>\$ 42,293</u>	<u>\$ 291,540</u>	<u>\$ 1,060,000</u>	<u>\$ 300,000</u>	<u>\$ 1,360,000</u>
<b>Total Expenditures</b>	<u>1,546,475</u>	<u>1,802,265</u>	<u>2,038,942</u>	<u>\$ 3,100,000</u>	<u>\$ 300,000</u>	<u>\$ 3,400,000</u>
<b>Assigned Fund Balance Ending</b>	<u>\$ 2,062,594</u>	<u>\$ 2,291,341</u>	<u>\$ 2,102,399</u>	<u>\$ 1,926,779</u>	<u>\$ (335,438)</u>	<u>\$ 1,591,341</u>
<b>Total Expenditures and Fund Balance</b>	<u>\$ 3,609,069</u>	<u>\$ 4,093,606</u>	<u>\$ 4,141,341</u>	<u>\$ 5,026,779</u>	<u>\$ (35,438)</u>	<u>\$ 4,991,341</u>

# **OTHER FUNDS**

SCHOOL DISTRICT 60						
NUTRITION SERVICES FUND 21						
FY 2024-2025 APPROVED AMENDED BUDGET						
				BUDGET		
	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted	Increase (Decrease)	2024-2025 Approved Amended
<b>Assigned Fund Balance</b>	\$ 7,263,584	\$ 8,961,048	\$ 10,306,080	\$ 9,099,468	\$ 1,206,612	\$ 10,306,080
Prior Period Adjustment	-	-	-	-	-	-
Non Spendable Fund Balance	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>\$ 7,263,584</b>	<b>\$ 8,961,048</b>	<b>\$ 10,306,080</b>	<b>\$ 9,099,468</b>	<b>\$ 1,206,612</b>	<b>\$ 10,306,080</b>
<b>Revenues</b>						
Interest Earnings	\$ 183,392	267,183	\$ 110,087	\$ 266,924	\$ -	\$ 266,924
Student Lunch Revenue	-	-	-	-	-	-
Adult Meal Revenue	4,640	6,922	2,558	3,840	-	3,840
Ala Carte Sales	22,975	58,653	9,643	43,961	-	43,961
Other	34,854	18,228	21,180	7,684	20,000	27,684
Healthy School Meals for All Breakfast	-	123,114	-	150,470	-	150,470
Healthy School Meals for All Lunch	-	296,612	-	362,525	-	362,525
Other State Revenue	71,988	124,967	111,878	124,967	-	124,967
<b>Federal Revenue</b>						
Breakfast Grant 4553***	2,857,033	2,862,121	1,152,534	2,674,307	-	2,674,307
Lunch Grant 4555 ***	5,378,430	5,421,067	2,233,766	5,842,144	(18)	5,842,126
Commodities	679,672	617,539	589,662	590,202	(26,507)	563,695
Summer Lunch Program	130,361	156,483	38,750	38,750	-	38,750
USDA Supply Chain Assistance	540,018	293,268	-	-	-	-
Other - Grants	528,665	661,375	215,094	501,317	-	501,317
Transfer In from General Fund	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 10,432,029</b>	<b>\$ 10,907,531</b>	<b>\$ 4,485,152</b>	<b>\$ 10,607,091</b>	<b>\$ (6,525)</b>	<b>\$ 10,600,566</b>
<b>Total Resources</b>	<b>\$ 17,695,612</b>	<b>\$ 19,868,579</b>	<b>\$ 14,791,232</b>	<b>\$ 19,706,559</b>	<b>\$ 1,200,087</b>	<b>\$ 20,906,646</b>
<b>Expenditures</b>						
<b>Director of Nutrition Program 3110</b>						
Salaries	\$ 172,778	\$ 206,433	\$ 290,286	\$ 286,118	\$ 4,400	\$ 290,518
Benefits	51,830	61,366	82,534	96,654	800	97,454
Purchased Services	7,371,486	8,094,084	8,535,041	10,036,260	-	10,036,260
Supplies	41,463	71,554	71,301	71,405	(1)	71,404
Equipment	-	-	-	-	-	-
Other	1,890	1,627	4,688	9,300	-	9,300
Indirect Cost	61,000	65,880	32,940	65,880	-	65,880
<b>Subtotal Director of Nutrition</b>	<b>\$ 7,700,447</b>	<b>\$ 8,500,944</b>	<b>\$ 9,016,791</b>	<b>\$ 10,565,617</b>	<b>\$ 5,199</b>	<b>\$ 10,570,816</b>
<b>Food Preparation/Serving Program 3120</b>						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-	-
Purchased Services	83,282	75,141	67,038	218,914	(20,372)	198,542
Commodities	679,672	617,539	589,662	590,213	(551)	589,662
Other Food Supplies	4,886	98,593	-	132,993	(1,380)	131,613
Non-Food Supplies	28,217	66,478	79,206	83,057	146,328	229,385
Equipment	229,350	195,102	396,379	1,227,146	(114,071)	1,113,075
Other	-	-	-	-	-	-
<b>Subtotal Food Preparation/Serving</b>	<b>\$ 1,025,407</b>	<b>\$ 1,052,852</b>	<b>\$ 1,132,285</b>	<b>\$ 2,252,323</b>	<b>\$ 9,954</b>	<b>\$ 2,262,277</b>

SCHOOL DISTRICT 60						
NUTRITION SERVICES FUND 21						
FY 2024-2025 APPROVED AMENDED BUDGET						
				BUDGET		
	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted	Increase (Decrease)	2024-2025 Approved Amended
<b><u>Food Delivery Program 3130</u></b>						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-	-
Purchased Services	1,981	1,169	1,472	11,448	-	11,448
Supplies	6,730	7,533	6,898	10,260	5,000	15,260
Equipment - Vehicles	-	-	84,847	60,000	25,000	85,000
Other	-	-	-	-	-	-
<b>Subtotal Food Delivery</b>	<b>\$ 8,711</b>	<b>\$ 8,702</b>	<b>\$ 93,217</b>	<b>\$ 81,708</b>	<b>\$ 30,000</b>	<b>\$ 111,708</b>
<b>Total Expenditures</b>	<b>\$ 8,734,564</b>	<b>\$ 9,562,499</b>	<b>\$ 10,242,293</b>	<b>\$ 12,899,648</b>	<b>\$ 45,153</b>	<b>\$ 12,944,801</b>
<b>Committed Fund Balance</b>	<b>\$ 8,961,048</b>	<b>\$ 10,306,080</b>	<b>\$ 4,548,939</b>	<b>\$ 6,806,911</b>	<b>\$ 1,154,935</b>	<b>\$ 7,961,845</b>
Prior Period Adjustment	-	-	-	-	-	-
Non Spendable Fund Balance	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>\$ 8,961,048</b>	<b>\$ 10,306,080</b>	<b>\$ 4,548,939</b>	<b>\$ 6,806,911</b>	<b>\$ 1,154,935</b>	<b>\$ 7,961,845</b>
<b>Total Expenditures &amp; Net Assets</b>	<b>\$ 17,695,612</b>	<b>\$ 19,868,579</b>	<b>\$ 14,791,232</b>	<b>\$ 19,706,559</b>	<b>\$ 1,200,088</b>	<b>\$ 20,906,646</b>

SCHOOL DISTRICT 60							
GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22							
FY 2024-2025 Approved Amended Budget							
DESCRIPTION	BUDGET			BUDGET			
	2022-2023 Audited	2023-2024 Audited	2023-2024 Carryover Estimated	2024-2025 Grant Awards	2024-2025 Adopted	Increase (Decrease)	2024-2025 Approved Amended
<b>Revenues</b>							
Federal Grants	\$ 35,064,882	\$ 50,260,751	\$ 10,413,487	\$ 24,425,688	\$ 34,263,356	\$ 575,819	\$ 34,839,175
State Grants	3,054,648	1,516,256	833,150	6,849,110	7,395,360	286,900	7,682,259
Local Grants	174,958	196,366	135,752	993,000	993,000	135,752	1,128,752
<b>Total Revenues</b>	<b>\$ 38,294,488</b>	<b>\$ 51,973,373</b>	<b>\$ 11,382,388</b>	<b>\$ 32,267,798</b>	<b>\$ 42,651,716</b>	<b>\$ 998,470</b>	<b>\$ 43,650,186</b>
<b>Expenditures</b>							
<b>Federal Grants</b>							
No Child Left Behind, Title I, Part A: Improving Basic Programs	\$ 7,356,911	\$ 7,528,769	\$ 1,078,687	\$ 7,027,999	\$ 7,771,397	\$ 335,289	\$ 8,106,686
Coronavirus Relief Fund	-	-	-	-	-	-	-
Special Education: Grants to States IDEA Part B	3,136,418	3,888,148	89,616	3,640,025	3,729,508	133	3,729,641
Carl Perkins Vocational & Applied Technology Education Act, Title I, Vocational Education	37,717	111,030	90,933	200,000	296,652	(5,719)	290,933
Individuals with Disabilities Education Act, Part B (IDEA): Special Education: Preschool Grants	69,173	139,596	-	84,540	84,540	-	84,540
No Child Left Behind: Title III Part A: English Language Acquisition: Language Enhancement	58,241	52,734	38,846	63,213	85,290	16,769	102,059
No Child Left Behind, Title II, Part A: Teacher and Principal Training and Recruiting Fund	866,721	681,672	594,750	882,672	1,335,008	142,414	1,477,422
Elementary and Secondary School Emergency Relief Funds III ARP	8,816,559	31,609,635	1,645,653	-	1,885,735	(240,082)	1,645,653
ARP ESSER II Supplemental	98,156	42,372	5,115	-	35,977	(30,862)	5,115
Elementary and Secondary School Emergency Relief II Supplemental Set-Aside ESS	92,542	32,057	37,937	-	-	37,937	37,937
Elementary and Secondary School Emergency Relief Funds II CCRSA	10,109,188	1,249,479	-	-	-	-	-
Every Student Succeeds Act (ESSA), Title IV-A: Student Support and Academic Enrichment Grants	388,917	551,366	338,726	508,243	708,339	138,630	846,969
Elementary and Secondary School Emergency Relief Funds	-	-	-	-	-	-	-
American Rescue Plan ESSER- EASI	468,996	313,854	-	-	-	-	-
Teacher Mentor Program Grant	210,372	371,749	78,801	-	141,140	(62,339)	78,801
CDE Learning Cohort	29,895	-	-	-	-	-	-
Stronger connections Grant	-	49,911	32,448	-	151,163	(118,715)	32,448
ESSER III SA Learning Math Cohort	556	53,052	26,392	-	29,232	(2,840)	26,392
SNAP EBT	5,950	6,180	-	-	-	-	-
CNP Farm to School	-	-	-	-	-	-	-
No Child Left Behind, Title I, Part A: Improving Basic Programs Operated by Schools. Turnaround Grant	75,879	496,363	184,137	351,000	355,952	179,185	535,137
Coronavirus Relief Fund At Risk Funding	-	-	-	-	-	-	-
Idea Part C Child Find	-	-	-	-	-	-	-
McKinney-Vento Homeless Education Assistance Improvement Act of 2001 Title X NCLB	6,166	86,840	89	72,441	80,193	(7,663)	72,530
Race to the Top - Early Childhood Readiness Assessment	-	-	-	-	-	-	-
PSAS Safe School Reopening	-	-	-	-	-	-	-
IDEA Part B American Rescue Plan (ARP)	366,760	-	-	-	-	-	-
IDEA Preschool American Rescue Plan (ARP)	-	-	-	-	-	-	-
Response, Innovation, and Student Equity (RISE) Education Fund	551,847	667,238	-	-	-	-	-
GEER- Bright Spot Award	175,962	8,696	-	-	-	-	-
ELC CDPHE	6,728	-	-	-	-	-	-
Emergency Response CDE Nursing Workforce	60,002	-	-	-	-	-	-
Title III	-	-	-	-	-	-	-
American Rescue Plan ESSER Homeless Children and Youth	32,736	-	-	-	-	-	-
American Rescue Plan ESSER III Homeless Children and Youth-II	23,555	114,944	19,534	-	-	19,534	19,534
Medicaid - Reimbursement	2,018,937	2,205,065	6,151,824	2,045,555	8,073,229	124,150	8,197,379
Other Federal Grants	-	-	-	9,550,000	9,500,001	49,999	9,550,000
<b>Subtotal Federal Grants</b>	<b>\$ 35,064,882</b>	<b>\$ 50,260,751</b>	<b>\$ 10,413,487</b>	<b>\$ 24,425,688</b>	<b>\$ 34,263,356</b>	<b>\$ 575,819</b>	<b>\$ 34,839,175</b>
<b>State Grants</b>							
School Counselor Corp Grant	-	\$ 41,900	-	\$ 360,000	\$ 360,000	\$ -	\$ 360,000
Early Literacy Grant	\$ 1,259,316	236,755	\$ 93,016	-	29,759	63,257	93,016
READ Act	-	-	-	-	-	-	-
School Turnaround Leaders Development Program	352,415	255,543	486,883	313,500	742,165	58,218	800,383
Gifted Education Universal Screening and Qualified Personnel	39,753	58,249	-	73,949	58,249	15,700	73,949
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	28,696	37,334	392	36,400	18,008	18,784	36,792
ELG Professional Development	148,458	-	-	-	-	-	-
ELG Sustainability	228,855	-	-	94,403	-	94,403	94,403
Ninth Grade Success	79,977	102,918	70,888	260,980	331,113	755	331,868
READ Act	724,839	653,752	74,522	709,878	759,784	24,616	784,400
Connecting Colorado Students	-	-	-	-	-	-	-
CPW Archery	-	-	-	-	-	-	-
Child Care Relief - DHS	-	-	70,779	-	70,779	-	70,779
Outdoor Equity Grant Program CPW	81,144	-	-	-	-	-	-
Sole CPW	11,195	11,505	-	-	878	(878)	-
Other State Grants	-	18,302	12,042	5,000,000	4,999,999	12,043	5,012,042
<b>Subtotal State Grants</b>	<b>\$ 3,054,648</b>	<b>\$ 1,516,256</b>	<b>\$ 833,150</b>	<b>\$ 6,849,110</b>	<b>\$ 7,395,360</b>	<b>\$ 286,900</b>	<b>\$ 7,682,259</b>
<b>Other Grants</b>							
Local Grants	\$ 174,958	\$ 196,366	\$ 135,752	\$ 993,000	\$ 993,000	\$ 135,752	\$ 1,128,752
<b>Subtotal Other Grants</b>	<b>\$ 174,958</b>	<b>\$ 196,366</b>	<b>\$ 135,752</b>	<b>\$ 993,000</b>	<b>\$ 993,000</b>	<b>\$ 135,752</b>	<b>\$ 1,128,752</b>
<b>Total Expenditures</b>	<b>\$ 38,294,488</b>	<b>\$ 51,973,373</b>	<b>\$ 11,382,388</b>	<b>\$ 32,267,798</b>	<b>\$ 42,651,716</b>	<b>\$ 998,470</b>	<b>\$ 43,650,186</b>

SCHOOL DISTRICT 60						
FUND 23 STUDENT ACTIVITY FUND						
FY 2024-2025 APPROVED AMENDED BUDGET						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	BUDGET		
				2024-2025 Adopted	Increase (Decrease)	2024-2025 Approved Amended
Committed Fund Balance - Beginning	\$ 2,143,681	\$ 2,475,588	\$ 2,623,166	\$ 2,719,074	\$ (95,908)	\$ 2,623,166
<b>Revenues</b>						
Interest Revenue	\$ 60,750	\$ 88,506	\$ 87,520	\$ 88,000	\$ -	\$ 88,000
Local Revenue	1,932,000	2,083,644	2,205,705	2,500,000	-	2,500,000
<b>Total Revenues</b>	<b>\$ 1,992,750</b>	<b>\$ 2,172,150</b>	<b>\$ 2,293,225</b>	<b>\$ 2,588,000</b>	<b>\$ -</b>	<b>\$ 2,588,000</b>
<b>Total Resources</b>	<b>\$ 4,136,431</b>	<b>\$ 4,647,738</b>	<b>\$ 4,916,391</b>	<b>\$ 5,307,074</b>	<b>\$ (95,908)</b>	<b>\$ 5,211,166</b>
<b>Expenditures</b>						
Salary	\$ 9,461	\$ 9,518	\$ 8,181	\$ 15,292	\$ (6,292)	\$ 9,000
Benefits	2,230	2,139	1,863	3,495	(1,495)	2,000
Purchased Services	398,487	557,257	407,215	572,000	-	572,000
Supplies	1,222,540	1,296,990	1,498,601	3,691,627	56,565	3,748,192
Equipment	2,108	135,778	27,110	298,612	-	298,612
Other (Printing/Dues & Fees)	26,017	22,889	37,186	40,000	-	40,000
<b>Total Expenditures</b>	<b>\$ 1,660,843</b>	<b>\$ 2,024,572</b>	<b>\$ 1,980,156</b>	<b>\$ 4,621,026</b>	<b>\$ 48,778</b>	<b>\$ 4,669,804</b>
<b>Committed Fund Balance - Ending</b>	<b>\$ 2,475,588</b>	<b>\$ 2,623,166</b>	<b>\$ 2,936,235</b>	<b>\$ 686,048</b>	<b>\$ (144,686)</b>	<b>\$ 541,362</b>
<b>Total Expenditures and Net Assets</b>	<b>\$ 4,136,431</b>	<b>\$ 4,647,738</b>	<b>\$ 4,916,391</b>	<b>\$ 5,307,074</b>	<b>\$ (95,908)</b>	<b>\$ 5,211,166</b>

SCHOOL DISTRICT 60						
EDUCATION FOUNDATION FUND 27						
FY 2024-2025 Approved Amended Budget						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	BUDGET		
				2024-2025 Adopted	Increase (Decrease)	2024-2025 Approved Amended
Committed Fund Balance Beginning	\$ 229,453	\$ 231,301	\$ 200,030	\$ 193,254	\$ 6,776	\$ 200,030
<b>Revenues</b>						
Earnings on Investments	\$ 5,952	\$ 8,655	\$ 8,533	\$ 9,000	\$ -	\$ 9,000
Grant Revenue Fundraisers	-	8,580	8,580	30,000	-	30,000
Other Local Revenue	73,607	27,866	100,000	120,000	-	120,000
<b>Total Revenues</b>	<b>\$ 79,559</b>	<b>\$ 45,101</b>	<b>\$ 117,113</b>	<b>\$ 159,000</b>	<b>\$ -</b>	<b>\$ 159,000</b>
<b>Total Resources</b>	<b>\$ 309,012</b>	<b>\$ 276,402</b>	<b>\$ 317,143</b>	<b>\$ 352,254</b>	<b>\$ 6,776</b>	<b>\$ 359,030</b>
<b>Expenditures</b>						
Instructional	\$ 37,289	\$ 42,352	\$ 87,242	\$ 238,985	\$ 4,276	\$ 243,261
Extra Curricular	696	25,037	75,000	50,000	-	50,000
Student Support	30,284	-	31,000	31,000	-	31,000
Administration/Community Support	6,340	6,006	14,000	10,000	-	10,000
Business Services	3,102	2,978	4,100	5,000	-	5,000
<b>Total Expenditures</b>	<b>\$ 77,711</b>	<b>\$ 76,373</b>	<b>\$ 211,342</b>	<b>\$ 334,985</b>	<b>\$ 4,276</b>	<b>\$ 339,261</b>
Committed Fund Balances Ending	\$ 231,301	\$ 200,030	\$ 105,801	\$ 17,269	\$ 2,500	\$ 19,769
<b>Total Expenditures &amp; Net Assets</b>	<b>\$ 309,012</b>	<b>\$ 276,402</b>	<b>\$ 317,143</b>	<b>\$ 352,254</b>	<b>\$ 6,776</b>	<b>\$ 359,030</b>

SCHOOL DISTRICT 60						
BOND REDEMPTION FUND 31						
FY 2024-2025 APPROVED AMENDED BUDGET						
Description				BUDGET		
	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted	Increase (Decrease)	2024-2025 Approved Amended
Restricted Fund Balance-Beginning	\$ 19,142,706	\$ 18,912,430	\$ 18,635,575	\$ 18,565,522	\$ 179,702	\$ 18,635,575
<b>Revenues &amp; Other Sources</b>						
Interest Income	\$ 548,140	\$ 812,144	\$ 817,000	\$ 700,000	\$ 117,000	\$ 817,000
State Parks	57	60	-	-	-	-
Property Taxes	17,595,875	16,846,625	17,719,960	17,727,311	(7,351)	17,719,960
<b>Total Revenues</b>	<b>\$ 18,144,072</b>	<b>\$ 17,658,829</b>	<b>\$ 18,536,960</b>	<b>\$ 18,427,311</b>	<b>\$ 109,649</b>	<b>\$ 18,536,960</b>
<b>Total Resources</b>	<b>\$ 37,286,778</b>	<b>\$ 36,571,259</b>	<b>\$ 37,172,535</b>	<b>\$ 36,992,833</b>	<b>\$ 289,351</b>	<b>\$ 37,172,535</b>
<b>Expenditures &amp; Other Uses</b>						
Interest Long-Term Debt	\$ 190,350	\$ -	\$ -	\$ -	\$ -	\$ -
Principal Long-term Debt	7,730,000	-	-	-	-	-
Banking Fees	3,500	3,500	6,000	6,000	-	6,000
Interest Long-Term Debt 2020 Bond	9,782,969	9,189,775	9,279,025	9,279,025	-	9,279,025
Principal Long-term Debt 2020 Bond	-	8,075,000	8,475,000	8,475,000	-	8,475,000
Interest Long-Term Debt 2020 Bond for BEST	235,000	224,711	214,181	214,181	(0)	214,181
Principal Long-term Debt 2020 Bond for BEST	432,529	442,698	453,106	453,106	(0)	453,106
Banking Fees 2020 Bond	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 18,374,348</b>	<b>\$ 17,935,684</b>	<b>\$ 18,427,311</b>	<b>\$ 18,427,312</b>	<b>\$ (1)</b>	<b>\$ 18,427,311</b>
Increase (Decrease) to Fund Balance	\$ (230,276)	\$ (276,855)	\$ 109,649	\$ (1)	\$ 109,650	\$ 109,649
Restricted Fund Balance-Ending	\$ 18,912,430	\$ 18,635,575	\$ 18,745,224	\$ 18,565,521	\$ 289,351	\$ 18,745,224
<b>Total Expenditures &amp; Fund Balance</b>	<b>\$ 37,286,778</b>	<b>\$ 36,571,259</b>	<b>\$ 37,172,535</b>	<b>\$ 36,992,833</b>	<b>\$ 289,351</b>	<b>\$ 37,172,535</b>

SCHOOL DISTRICT 60								
General Obligation Refunding Bonds, Series 2009								
General Obligation Bonds, Series 2020								
Colorado BEST Match GO Bonds 2020								
FY 2024-2025 Approved Amended Budget								
Date	Series 2009 Principal	Series 2009 Interest	Series 2020 Principal for BEST	Series 2020 Interest for BEST	Series 2020 Principal	Series 2020 Interest	Aggregate Debt Service	Fiscal Year Debt Service
12/1/2023			442,698	114,957	-	-	557,655	
12/15/2023			-	-	8,075,000	4,695,825	12,770,825	
6/1/2024			-	109,753	-	-	109,753	
6/15/2024			-	-	-	4,493,950	4,493,950	17,932,184 FY 23-24
12/1/2024			453,106	109,753	-	-	562,859	
12/15/2024			-	-	8,475,000	4,996,950	13,471,950	
6/1/2025			-	104,427	-	-	104,427	
6/15/2025			-	-	-	4,282,075	4,282,075	18,421,311 FY 24-25
12/1/2025			463,758	104,427	-	-	568,185	
12/15/2025			-	-	8,900,000	4,282,950	13,182,950	
6/1/2026			-	98,976	-	-	98,976	
6/15/2026			-	-	-	4,059,575	4,059,575	17,909,686 FY 25-26
12/1/2026			474,661	98,976	-	-	573,637	
12/15/2026			-	-	9,345,000	4,058,575	13,403,575	
6/1/2027			-	93,396	-	-	93,396	
6/15/2027			-	-	-	3,825,950	3,825,950	17,896,558 FY 26-27
12/1/2027			485,820	93,396	-	-	579,216	
12/15/2027			-	-	9,810,000	3,825,950	13,635,950	
6/1/2028			-	87,685	-	-	87,685	
6/15/2028			-	-	-	3,580,700	3,580,700	17,883,552 FY 27-28
12/1/2028			497,242	87,685	-	-	584,927	
12/15/2028			-	-	10,300,000	3,580,700	13,880,700	
6/1/2029			-	81,840	-	-	81,840	
6/15/2029			-	-	-	3,323,200	3,323,200	17,870,668 FY 28-29
12/15/2039					<u>\$ 150,850,000</u>	<u>\$ 37,418,675</u>	<u>\$ 188,268,675</u>	
12/1/2040	PAID IN FULL		<u>\$ 6,962,161</u>	<u>\$ 1,027,348</u>				

SCHOOL DISTRICT 60						
BUILDING FUND BOND 2020 FUND 41 BY LOCATION						
FY 2024-2025 Approved Amended Budget						
Description	BUDGET					
	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted	Increase (Decrease)	2024-2025 Approved Amended
<b>Beginning Fund Balance</b>						
Committed Fund Balance	\$ 22,027,809	\$ 49,144,598	\$ 27,152,038	\$ 22,843,378	\$ 4,308,660	\$ 27,152,038
Committed Fund Balance - Carryover Projects	25,496,923	-	-	-	-	-
	-	-	-	-	-	-
Committed Fund Balance - Construction In Progress	92,467,244	-	-	-	-	-
<b>Beginning Fund Balance</b>	<b>\$ 139,991,976</b>	<b>\$ 49,144,598</b>	<b>\$ 27,152,038</b>	<b>\$ 22,843,378</b>	<b>\$ 4,308,660</b>	<b>\$ 27,152,038</b>
<b>Revenues</b>						
Investment Income	\$ 2,974,109	\$ 2,345,579	\$ 1,113,001	\$ 500,000	\$ 613,001	\$ 1,113,001
Dividends	75,839	12,788	-	-	-	-
Bond Principal	-	-	-	-	-	-
Bond Premium/Discount	-	-	-	-	-	-
Realized Gain (Loss) on Investments	-	-	-	-	-	-
Unrealized Gains (Loss) on Investments	213,404	177,717	-	-	-	-
Other Energy Rebates	-	502,291	40,040	140,000	(99,960)	40,040
Misc Income	-	292	-	-	-	-
BEST Grant Franklin	-	2,121,702	-	-	-	-
BEST Grant Sunset Park	71,621	2,750,866	-	-	-	-
<b>Total Revenues</b>	<b>\$ 3,334,973</b>	<b>\$ 7,911,234</b>	<b>\$ 1,153,041</b>	<b>\$ 640,000</b>	<b>\$ 513,041</b>	<b>\$ 1,153,041</b>
<b>Total Resources</b>	<b>\$ 143,326,949</b>	<b>\$ 57,055,832</b>	<b>\$ 28,305,079</b>	<b>\$ 23,483,378</b>	<b>\$ 4,821,701</b>	<b>\$ 28,305,079</b>
<b>Expenditures</b>						
Baca Elementary	\$ (0)	\$ -	\$ 29,960	\$ -	\$ 29,960	\$ 29,960
Belmont Elementary	749,017	20,000	30,080	-	30,080	30,080
Bessemer Elementary	(0)	-	29,990	-	29,990	29,990
Beulah Heights Elementary	136,807	-	30,410	-	30,410	30,410
Bradford Elementary	(0)	-	30,200	-	30,200	30,200
Columbian Elementary	-	-	30,200	-	30,200	30,200
Fountain IMS	-	-	29,840	-	29,840	29,840
Franklin Elementary	4,481,584	2,002,812	71,061	19,713	51,348	71,061
Franklin Technology	6,300	104,192	11,450	62,680	(14,078)	48,603
Franklin Demo	142,755	-	26,566	279,921	(253,355)	26,566
Franklin Site Improvements	1,324,074	26,618	33,860	78,823	(44,963)	33,860
Goodnight K-8	-	-	30,530	-	30,530	30,530
Haaff Elementary	-	-	30,110	-	30,110	30,110
Highland Park Elementary	151,813	-	31,150	-	31,150	31,150
Heritage Elementary	-	-	30,080	-	30,080	30,080
Irving Elementary	1,578	-	30,080	-	30,080	30,080
Minnequa Elementary	31,831	-	30,110	-	29,840	29,840
Morton Elementary	-	-	30,110	-	30,110	30,110
Park View Elementary	1,578	-	30,110	-	30,110	30,110
South Park Elementary	304,078	625,358	29,990	323,000	(293,010)	29,990
Sunset Park Elementary	5,870,061	2,647,471	75,587	1,317,610	(1,242,022)	75,588
Sunset Park Technology	6,740	221,547	29,126	62,680	4,179	66,859
Sunset Park Demo	72,521	-	-	-	-	-
Sunset Park Site Improvements	324,249	43,888	-	137,277	(137,277)	-
Corwin International Magnet School	-	-	31,670	-	31,670	31,670
Heaton Middle School	237,230	611,040	30,840	675,000	(644,160)	30,840
Pueblo Academy of Arts	949,977	669,049	56,548	760,000	(703,452)	56,548
Risley Middle School	-	-	30,350	-	30,350	30,350
Centennial High School	17,913,612	2,225,736	3,975,339	1,020,628	2,954,711	3,975,339
Centennial High School Site Improvements	4,528,478	2,107,161	1,250,841	1,250,844	(3)	1,250,841
Centennial High School Tech	-	321,495	92,628	92,628	(80,111)	12,518
Centennial Demo	-	2,333,782	1,886,974	1,886,974	-	1,886,974
Central High School	3,998,875	1,355,768	64,428	-	64,428	64,428
East High School	18,199,299	2,856,046	4,585,752	4,026,375	559,377	4,585,752
Easy High School Site Improvements	6,141,239	2,195,114	1,677,214	844,833	832,380	1,677,213
East High Tech	273,880	322,524	26,380	83,085	(3,057)	80,028
East High Demo	24,843	2,426,368	-	-	-	-
South High School	398,417	676,206	2,276,145	1,350,000	932,740	2,282,740
Freed Nettie S	25,780,970	2,445,107	-	-	-	-
Freed Nettie S Tech	-	188,078	25,549	58,617	(9,963)	48,654
Freed Nettie S Site Improvements	1,608,340	3,448,761	-	-	-	-
Paragon	-	-	31,010	-	31,010	31,010
Administration	776	-	33,300	-	30,600	30,600
Paying Agent Fee	9,000	4,500	-	-	-	-
Advisory Services	24,239	4,305	-	-	-	-

SCHOOL DISTRICT 60						
BUILDING FUND BOND 2020 FUND 41 BY LOCATION						
FY 2024-2025 Approved Amended Budget						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	BUDGET		
				2024-2025 Adopted	Increase (Decrease)	2024-2025 Approved Amended
Bond Issuance Cost	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Contingency	-	-	-	4,892,000	(4,862,046)	29,954
Salary Const Manager	84,117	16,746	-	-	-	-
PERA Medicare	19,263	3,830	-	-	-	-
Benefits	1,166	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Purchased Services Mileage/Travel	-	-	-	-	-	-
Supplies	699	63	-	-	-	-
Motor Fuel	1,870	228	-	-	-	-
Electronic Media	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Facilities/Technology	-	-	30,100	-	60,310	60,310
Pass Thru CHPA	-	-	-	212,157	(1)	212,156
Pass Thru PSAS FH	381,074	-	-	-	-	-
Heroes	-	-	-	-	-	-
Roncalli Middle School (closed 2024 move to loc 985)	-	-	4,086,338	2,148,000	1,938,338	4,086,338
Carlile (closed 2021 move to loc 979)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 94,182,351</b>	<b>\$ 29,903,793</b>	<b>\$ 20,922,005</b>	<b>\$ 21,582,844</b>	<b>\$ (313,366)</b>	<b>\$ 21,269,479</b>
<b>Fund Balance Designations</b>						
Committed Fund Balance	\$ -	\$ 27,152,038	\$ 7,383,074	\$ 1,900,534	5,135,067	7,035,601
Committed Fund Balance - Carryover Projects*	-	-	-	-	-	-
Committed Fund Balance - CIP	49,144,598	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 49,144,598</b>	<b>\$ 27,152,038</b>	<b>\$ 7,383,074</b>	<b>\$ 1,900,534</b>	<b>\$ 5,135,067</b>	<b>\$ 7,035,601</b>
<b>Total Expenditures and Fund Balance</b>	<b>\$ 143,326,949</b>	<b>\$ 57,055,831</b>	<b>\$ 28,305,079</b>	<b>\$ 23,483,378</b>	<b>\$ 4,821,702</b>	<b>\$ 28,305,080</b>

SCHOOL DISTRICT 60						
CAPITAL PROJECTS FUND 43						
FY 2024-2025 APPROVED AMENDED BUDGET						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	BUDGET		
				2024-2025 Adopted	Increase (Decrease)	2024-2025 Approved Amended
<b>Beginning Fund Balance</b>						
Assigned Fund Balance	\$ 14,028,954	\$ 18,464,639	\$ 32,223,525	\$ 30,046,742	\$ 2,176,783	\$ 32,223,525
Assigned Carryover Projects-Facilities	4,097,950	480,718	-	3,453,947	(3,453,947)	-
Assigned Construction In Progress	973,535	7,473,311	-	-	-	-
Assigned Emergency Reserve	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000
Assigned - New School K-8	2,000,000	-	-	-	-	-
Non-spendable - Prepaid expenditures	-	-	-	-	-	-
<b>Beginning Fund Balance</b>	<b>\$ 23,100,440</b>	<b>\$ 28,418,668</b>	<b>\$ 34,223,525</b>	<b>35,500,689</b>	<b>\$ (1,277,164)</b>	<b>\$ 34,223,525</b>
<b>Revenues</b>						
Specific Ownership Taxes	\$ 1,723,694	\$ 1,579,590	\$ 1,900,000	\$ 1,900,000	\$ -	\$ 1,900,000
Investment Income	478,356	781,467	750,000	750,000	-	750,000
Sale of Fixed Assets	39,849	18,581	-	15,000	-	15,000
Sale of Land/ Building	497,287	-	-	-	-	-
Sponsorships - Dutch Clark Stadium Scoreboard	-	-	-	-	-	-
BEST Grant Matching Revenue	-	-	-	750,000	-	750,000
BEST Grant HVAC Heritage	3,721,664	-	-	-	-	-
BEST Grant HVAC Risley	1,714,723	91,084	-	-	-	-
HB19-1055 Kindergarten FFE	2,849	-	-	-	-	-
Grants - Other	-	-	-	-	-	-
Misc Income	1,649	500	-	-	-	-
Roof Repair Project	-	1,388,038	-	25,673,924	(19,073,924)	6,600,000
Central High Soccer Project	-	-	897,500	-	897,500	897,500
BEST Grant Flow thru CHPA	9,620,170	17,448,738	3,517,474	5,230,798	(1,713,324)	3,517,474
Per Pupil Allocation from General Fund	9,800,000	9,800,000	-	9,800,000	(9,800,000)	-
Per Pupil Overhead from Preschool Fund	145,500	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 27,745,741</b>	<b>\$ 31,107,997</b>	<b>\$ 7,064,974</b>	<b>44,119,722</b>	<b>\$ (29,689,748)</b>	<b>\$ 14,429,974</b>
<b>Total Resources</b>	<b>\$ 50,846,180</b>	<b>\$ 59,526,665</b>	<b>\$ 41,288,499</b>	<b>79,620,411</b>	<b>\$ (30,966,912)</b>	<b>\$ 48,653,499</b>
<b>Expenditures</b>						
<b>Facility Improvements &amp; Repairs</b>						
Baca	\$ 25	\$ 128,688	\$ 7,937	\$ 18,000	\$ 7,937	\$ 25,937
Belmont	50,840	49,067	-	-	-	-
Bessemer Academy	49,300	61,652	7,086	5,509	1,578	7,087
Beulah Heights	112,455	76,782	3,624	12,374	-	12,374
Bradford	400,381	117,641	225,046	-	225,046	225,046
Columbian	49,027	32,575	64,751	-	64,752	64,752
Fountain International Magnet School (FIMS)	2,320	-	459,486	465,156	3,080	468,236
Franklin	40,877	9,005	-	-	-	-
Goodnight	809,744	105,522	255,330	311,875	17,235	329,110
Haaff	-	118,123	4,866	-	4,866	4,866
Highland Park	24,440	-	6,231	-	6,232	6,232

SCHOOL DISTRICT 60						
CAPITAL PROJECTS FUND 43						
FY 2024-2025 APPROVED AMENDED BUDGET						
Description				BUDGET		
	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted	Increase (Decrease)	2024-2025 Approved Amended
Heritage Repairs	740,715	32,349	8,386	22,770	(8,383)	14,387
Irving	-	112,008	5,694	-	5,694	5,694
Minnequa	-	201,828	202,695	200,000	9,245	209,245
Morton	95,984	44,977	132,349	145,000	72,559	217,559
Parkview	53,100	32,460	-	-	-	-
South Park	34,940	626,560	-	633,474	-	633,474
Sunset Park	11,473	58,294	-	-	-	-
Corwin International Magnet School	214,345	116,645	213,950	480,000	(60,990)	419,010
Heaton	220,309	757,682	275,378	312,846	5,000	317,846
Pueblo Academy of Arts	321,869	175,570	37,184	823,304	(436,670)	386,634
Risley Middle School	627,200	65,513	341,693	593,370	(206,736)	386,634
Roncalli STEM Academy	21,274	22,980	-	-	-	-
Nettie S Freed	1,850	-	-	250	(250)	-
Paragon	23,916	165,007	-	37,572	-	37,572
Centennial	-	-	-	-	-	-
Central	398,520	174,902	812,974	960,109	899,825	1,859,934
East	-	-	-	-	-	-
South	176,144	170,370	62,995	2,023,000	8,744	2,031,744
New School Buildings	-	-	-	-	-	-
Admin Building Repair & Maint	65,800	367,841	36,223	194,574	-	194,574
Athletics Department	-	-	-	-	-	-
Data Center Server Room A/C	-	-	-	-	-	-
Safety, Security, Fire Alarm Purchased Services	59,138	55,257	94,813	121,446	-	121,446
District Architectural Consultant Services	-	182,390	10,260	202,800	-	202,800
District Wide Repairs & Maint	-	30,124	71,860	260,000	-	260,000
District Wide Purchase Services Other	-	-	-	1,530,000	(60,676)	1,469,324
District Desk replacement	-	-	-	100,000	-	100,000
District Wide supplies	5,880	-	-	300,000	(9,250)	290,750
Facility Repairs-Other	112,165	-	-	550,000	(236,998)	313,002
Facility Supplies	21,198	156,386	48,425	-	100,000	100,000
Warehouse Repair & Maint	-	-	61,438	40,000	21,438	61,438
Contingency Reserve Roof Repair Project	-	-	-	28,600,000	(22,000,000)	6,600,000
Dutch Clark Stadium	520,750	806,240	847,522	938,625	6,491	945,116
Closed location	-	-	-	-	-	250
<b>Subtotal Facility Improvements and Repairs</b>	<b>\$ 5,265,977</b>	<b>\$ 5,054,438</b>	<b>\$ 4,298,197</b>	<b>\$ 39,882,054</b>	<b>\$ (21,559,981)</b>	<b>\$ 18,322,073</b>
<b>Vehicles and Equipment</b>						
Facility Capital Machinery & Equipment	\$ 19,088	\$ 163,890	\$ -	\$ -	\$ -	\$ -
Facility Custodial Non Capital Equipment	17,347	118,976	-	-	-	-
Facility Grounds Non Capital Equipment	-	-	-	-	-	-
Facility Operations Non Capital Equipment	11,008	7,163	-	-	-	-
Facility Operations Vehicles	346,256	290,122	193,248	180,000	13,248	193,248
Warehouse Vehicles	-	-	288,360	253,697	34,663	288,360

SCHOOL DISTRICT 60						
CAPITAL PROJECTS FUND 43						
FY 2024-2025 APPROVED AMENDED BUDGET						
				BUDGET		
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted	Increase (Decrease)	2024-2025 Approved Amended
<b>Subtotal Vehicles and Equipment</b>	<b>\$ 393,699</b>	<b>\$ 580,150</b>	<b>\$ 481,608</b>	<b>\$ 433,697</b>	<b>\$ 47,911</b>	<b>\$ 481,608</b>
<b>Grant Funded Projects</b>						
Grants - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEST Grant HVAC Heritage	3,721,664	(99,644)	-	-	16,770	16,770
BEST Grant HVAC Risley	1,714,723	41,070	-	-	-	-
BEST Grant Flow thru CHPA	9,620,170	17,448,738	3,517,474	5,230,798	(1,713,324)	3,517,474
CHPA - HB19-1055	-	-	-	-	-	-
PSAS Jones - HB19-1055	-	-	-	-	-	-
PSAS Fulton - HB19-1055	-	-	-	-	-	-
HB 19-1055 Kindergarten	2,842	-	-	-	-	-
<b>Subtotal Grant Funded Projects</b>	<b>\$ 15,059,398</b>	<b>\$ 17,390,164</b>	<b>\$ 3,517,474</b>	<b>5,230,798</b>	<b>(1,696,554)</b>	<b>3,534,244</b>
<b>Information Systems</b>						
Technology Contracted Repair & Maint	\$ -	\$ 98,150	\$ 18,094	\$ 276,750	\$ -	\$ 276,750
Technology Purchased Svc Technical	86,200	-	44,490	215,854	-	215,854
Technology Electronic Media	-	11,001	-	40,000	-	40,000
Technology Vehicles	-	84,684	-	-	-	-
Technology District Wide Capital Equipment	260,860	60,954	73,904	1,000,000	-	1,000,000
Technology District Wide Non Capital Equipment	1,300,425	1,703,542	228,118	3,000,000	(1,000,000)	2,000,000
Technology Other Capital Equipment	60,954	320,056	-	-	-	-
<b>Subtotal Information Systems</b>	<b>\$ 1,708,439</b>	<b>\$ 2,278,387</b>	<b>\$ 364,606</b>	<b>4,532,604</b>	<b>(1,000,000)</b>	<b>3,532,604</b>
<b>Total Expenditures</b>	<b>\$ 22,427,513</b>	<b>\$ 25,303,140</b>	<b>\$ 8,661,885</b>	<b>\$ 50,079,153</b>	<b>\$ (24,208,624)</b>	<b>\$ 25,870,529</b>
<b>Fund Balance Designations</b>						
Assigned Fund Balance	\$ 18,464,639	\$ 32,223,525	\$ 14,415,471	\$ 27,541,258	\$ (6,758,288)	\$ 20,782,971
Assigned Carryover Projects	480,718	-	-	-	-	-
Assigned Construction In Progress	7,473,311	-	16,211,144	-	-	-
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	-	-	-	-	-	-
<b>Subtotal</b>	<b>28,418,668</b>	<b>34,223,525</b>	<b>32,626,615</b>	<b>29,541,258</b>	<b>(6,758,288)</b>	<b>22,782,971</b>
<b>Total Expenditures and Fund Balance</b>	<b>\$ 50,846,181</b>	<b>\$ 59,526,665</b>	<b>\$ 41,288,499</b>	<b>\$ 79,620,411</b>	<b>\$ (30,966,912)</b>	<b>\$ 48,653,499</b>

SCHOOL DISTRICT 60						
RISK MANAGEMENT INTERNAL SERVICE FUND 64						
FY 2024-2025 APPROVED AMENDED BUDGET						
DESCRIPTION				BUDGET		
	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted	Increase (Decrease)	2024-2025 Approved Amended
<b>Unrestricted Net Assets Beginning</b>	\$ 3,311,556	\$ 3,026,227	\$ 2,562,691	\$ 2,662,691	\$ (100,000)	\$ 2,562,691
<b>Revenues</b>						
Interest Revenue	\$ 186	\$ 270	\$ 268	\$ 270	\$ -	\$ 270
Worker's Compensation	700,000	600,000	600,000	600,000	-	600,000
Dental Insurance	695,432	710,194	687,241	728,000	-	728,000
Misc. Income	-	-	-	-	-	-
Transfer from (to) General Fund	-	-	-	-	-	-
<b>Total Revenues</b>	\$ 1,395,618	\$ 1,310,464	\$ 1,287,509	\$ 1,328,270	\$ -	\$ 1,328,270
<b>Total Resources</b>	\$ 4,707,174	\$ 4,336,691	\$ 3,850,200	\$ 3,990,961	\$ (100,000)	\$ 3,890,961
Workers' Compensation, Paid	\$ 910,352	\$ 910,000	\$ 920,000	\$ 920,000	\$ -	\$ 920,000
Workers' Compensation, Stop Loss Insurance	21,000	21,000	21,000	21,000	-	21,000
Workers' Compensation, Claims Services	51,171	70,000	67,000	90,000	-	90,000
Workers' Compensation, Consultant	34,828	35,000	33,907	35,000	-	35,000
<b>Subtotal Worker's Compensation</b>	\$ 1,017,351	\$ 1,036,000	\$ 1,041,907	\$ 1,066,000	\$ -	\$ 1,066,000
Dental Insurance, Claims	\$ 585,762	\$ 660,000	\$ 670,000	\$ 650,000	\$ 20,000	\$ 670,000
Dental Insurance, Other Purch Svcs	-	-	-	-	-	-
Dental Insurance, Delta Dental	77,834	78,000	80,000	78,000	2,000	80,000
<b>Subtotal Dental Insurance</b>	\$ 663,596	\$ 738,000	\$ 750,000	\$ 728,000	\$ 22,000	\$ 750,000
Medical Insurance, Claims, Fees & Premiums	-	-	-	-	-	-
Health Insurance Consultant	-	-	-	-	-	-
<b>Subtotal Medical Insurance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 1,680,947	\$ 1,774,000	\$ 1,791,907	\$ 1,835,000	\$ 22,000	\$ 1,816,000
<b>Unrestricted Net Assets Ending</b>	\$ 3,026,227	\$ 2,562,691	\$ 2,058,293	\$ 2,196,961	\$ (122,000)	\$ 2,074,961
<b>Total Expenditures and Net Assets</b>	\$ 4,707,174	\$ 4,336,691	\$ 3,850,200	\$ 3,990,961	\$ (100,000)	\$ 3,890,961

SCHOOL DISTRICT 60										
SCHOOL DISCRETIONARY BUDGET ALLOCATION FY 2024-2025 APPROVED AMENDED BUDGET										
		Teacher FTEs *								
		Actual	Per Teacher	Per Student	Total	Difference	less addition given	PLUS FY 23-24 Carryover	Net Adjustment	Adjusted School Allocation
<b>HIGH SCHOOLS:</b>										
320	CENTENNIAL	41.8	\$23,826	\$48,060	\$71,886	3,393		21,150	24,543	93,036
330	CENTRAL	51.4	\$29,298	\$68,700	\$97,998	9,123		1,881	11,004	99,879
340	EAST	51.4	\$29,298	\$64,860	\$94,158	2,178		(5,047)	(2,869)	89,111
350	SOUTH	39.2	\$22,344	\$47,820	\$70,164	(6,666)		3,922	(2,744)	74,086
463	D60 ONLINE	4.3	\$2,451	\$6,780	\$9,231	3,861	(4,630)	33,115	32,346	37,716
465	DUTCH CLARK ONLINE	5.0	\$2,850	\$9,480	\$12,330	1,920		3,458	5,378	15,788
504	MEDICAID SPED NO STUDENTS IN COUNT	0.0	\$0	\$0	\$0	0		0	0	0
520	DETENTION CENTER	3.0	\$1,710	\$900	\$2,610	(300)		96	(204)	2,706
546	PARAGON **	13.2	\$7,524	\$19,080	\$26,604	5,784		4,643	10,427	31,247
	** SPLIT 1/3 TO 465 AND 2/3 546 FOR BUDGET									
<b>MIDDLE SCHOOLS:</b>										
230	HEATON	32.0	\$18,240	\$34,680	\$52,920	(150)		16,188	16,038	69,108
250	PUEBLO ACADEMY OF ARTS	25.0	\$14,250	\$33,780	\$48,030	(17,835)		11,051	(6,784)	59,081
260	RISLEY	21.0	\$11,970	\$20,100	\$32,070	2,550		21,154	23,704	53,224
270	RONCALLI CLOSED 6/24									
<b>4-8 SCHOOLS:</b>										
210	CORWIN IMS	32.00	\$18,240	\$33,900	\$52,140	5,949		(4,308)	1,641	47,832
<b>K-8 SCHOOLS:</b>										
525	NETTIE S FREED	28.50	\$16,245	\$25,500	\$41,745	1,155		15,208	16,363	56,953
144	GOODNIGHT	28.00	\$15,960	\$31,140	\$47,100	1,920		11,320	13,240	58,420
<b>ELEMENTARY SCHOOLS (excludes preschool):</b>										
131	BACA	15.00	\$8,550	\$14,280	\$22,830	180		515	695	23,345
132	BELMONT	23.00	\$13,110	\$20,760	\$33,870	(2,940)		8,134	5,194	42,004
133	BESSEMER ACADEMY	15.75	\$8,978	\$12,120	\$21,098	(2,288)		5,047	2,760	26,145
134	BEULAH HEIGHTS	21.00	\$11,970	\$14,220	\$26,190	1,320		2,333	3,653	28,523
135	BRADFORD	12.00	\$6,840	\$11,220	\$18,060	(1,320)		30,132	28,812	48,192
138	COLUMBIAN	19.00	\$10,830	\$18,720	\$29,550	(3,510)		57,123	53,613	86,673
141	FOUNTAIN	20.50	\$11,685	\$15,660	\$27,345	150		7,957	8,107	35,302
142	FRANKLIN	22.00	\$12,540	\$20,760	\$33,300	(360)		470	110	33,770
145	HAAFF	16.50	\$9,405	\$15,360	\$24,765	(45)		6,048	6,003	30,813
148	HERITAGE	15.00	\$8,550	\$13,320	\$21,870	(120)		9,175	9,055	31,045
147	HIGHLAND PARK	13.75	\$7,838	\$14,820	\$22,658	(3,398)		3,042	(356)	25,700
150	IRVING	21.00	\$11,970	\$17,280	\$29,250	2,370		1,446	3,816	30,696
154	MINNEQUA	18.00	\$10,260	\$14,340	\$24,600	(1,800)		71	(1,729)	24,671
155	MORTON	21.75	\$12,398	\$20,520	\$32,918	(1,853)		5,363	3,511	38,281
156	PARK VIEW	18.00	\$10,260	\$16,440	\$26,700	(1,470)		39,141	37,671	65,841
158	SOUTH PARK	17.00	\$9,690	\$14,700	\$24,390	30		(2,560)	(2,530)	21,830
161	SUNSET PARK	24.00	\$13,680	\$25,500	\$39,180	360		3,977	4,337	43,157
	<b>TOTAL</b>	<b>689.05</b>	<b>\$392,759</b>	<b>\$724,800</b>	<b>\$1,117,559</b>	<b>(1,811)</b>	<b>(4,630)</b>	<b>311,245</b>	<b>304,805</b>	<b>1,424,175</b>