PUEBLO
SCHOOL DISTRICT 60
Educating for Purpose and Impact

Adopted Budget

JULY 1, 2024 through JUNE 30, 2025

PUEBLO SCHOOL DISTRICT 60

315 W. 11th Street
Pueblo, Colorado 81003

BOARD OF EDUCATION

Susan L. Pannunzio. ..... President
Dr. Kathy DeNiro. ..... Vice President
Brian Cisneros ..... Board Member
Judge Dennis Maes ..... Board Member
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Lana Niehans ..... Treasurer
Geri Patrone ..... Secretary/Assistant Treasurer

SUPERINTENDENT OF SCHOOLS

Charlotte Macaluso

PUEBLO SCHOOL DISTRICT 60
Educating for Purpose and Impact

MISSION STATEMENT

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

Pueblo School District No. 60 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.

Pueblo School District 60
Adopted Budget
Fiscal Year 2024-2025

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PUEBLO SCHOOL DISTRICT NO. 60
APPROPRIATIONS RESOLUTION – APPROVED BUDGET
FISCAL YEAR 2024-25

Be it resolved, by the Board of Education of Pueblo School District No. 60 in the County of Pueblo and State of Colorado that the amounts shown in the following schedule be appropriated on June 27, 2024 to each fund as specified in the budget for the ensuing fiscal year beginning July 1, 2024 and ending June 30, 2025.

Government Funds	
General Fund	$179,896,883
Athletic Fund-sub fund	3,723,031
Insurance Fund-sub fund	5,026,779
Preschool Fund-sub fund	5,982,607
Sub-total General funds	**$194,629,300**
Nutrition Services Fund	$ 19,706,559
Designated Purpose Grants Fund	42,651,716
Student Activity Fund	5,307,074
Education Foundation Fund	352,254
Bond Redemption Fund	$36,992,833
Building Fund Bond 2020	23,483,378
Capital Projects Fund	79,620,411
Proprietary Funds	
Risk Management Fund	$3,990,961
Total Appropriations	**$406,734,486**

Susan L Pannunzio 6/27/24

Susan L. Pannunzio, Board President Date

Pueblo School District No. 60

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

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

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

NOW, THEREFORE, BE IT RESOLVED: In accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the Fiscal Year 2024-25 beginning fund balance as follows:

1. General Fund $16,399,419 - The use of these funds will be used to pay for one-time expenditures,
2. Athletic Fund $604,736- The use of these funds will be used to pay for one-time expenditures,
3. Insurance Fund $400,000 – The use of these funds will be used to pay for one-time expenditures,
4. Universal Preschool Fund $827,342 – The use of these funds will be used to pay for one-time expenditures.
5. Nutrition Services Fund $2,292,558- The use of these funds will be used to pay for one-time expenditures,
6. Student Activity Fund $2,033,026- The use of these funds will be used to pay for one-time expenditures.
7. Education Foundation Fund 27 $175,985 - The use of these funds will be used to pay for one-time expenditures.
8. Bond 2020 Fund $20,942,844 – The use of these funds will be used to pay for one-time expenditures,
9. Capital Projects Fund $5,959,431 – The use of these funds will be used to pay for one-time expenditures.
10. Risk Management Fund $506,730 - The use of these funds will be used to pay for one-time expenditures.

Susan L. Pannunzio 6/27/24

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

PUEBLO SCHOOL DISTRICT NO. 60

RESOLUTION AUTHORIZING INTERFUND BORROWING FOR 2024-25

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 FY2024-25 Pueblo School District No. 60 hereby authorizes the following funds to borrow in accordance with applicable laws:

	Borrowing Amount
Designated Purpose Grants Fund	$ 10,000,000.00

6/27/24

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

Date

PUEBLO SCHOOL DISTRICT NO. 60
STUDENT FEES RESOLUTION
FISCAL YEAR 2024-25

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 2024-25 school year, with reasonable discretion of the Superintendent or her designee, to make changes to the student fee schedule to reflect revised fees and the student fee schedule will be brought forward annually for Board of Education approval during the budget adoption process.

IN WITNESS WHEREOF, we have hereunto set our hands and caused the official seal of Pueblo School District No. 60 to be here unto affixed this 27th day of June, 2024.

Susan L. Pannunzio 6/27/24

Susan L. Pannunzio, Board President Date

Pueblo Schools District No. 60

Fee	Amount	Frequency	Receiving Fund
Baca (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Annual	Student Activity
Yearbook (Optional)	$18 - $20	Annual	Student Activity
Belmont			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	Varies - $ 5.00 - $ 10.00	Annual	Student Activity
Planner - 5th Grade Only	$5.00	Annual	Student Activity
Recorders 3rd to 5th Grade	$5.00	Annual	Student Activity
Yearbook (Optional)	$17.00	Annual	Student Activity
Ben Franklin (Title 1 School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Bessemer (Title I School)			
Yearbook (Optional)	$12.00	End of Year	Student Activity
Beulah Heights (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Yearbook (Optional)	$6.00 - $ 10.00	As Needed	Student Activity
Bradford Elementary (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Yearbook (Optional)	$12.00 to $15.00	Annual	Student Activity
Columbian (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Music Equipment - Lost or Damaged	Varies - Replacement Cost	Based on amount of damage	Student Activity
Yearbook (Optional)	$ 15.00 - $ 20.00	Annual	Student Activity
Haaff (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Recorders/sheet music lost or damaged	Varies- Replacement Cost	As needed	Student Activity
Heritage (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Highland Park			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Planners - 1st, 2nd, 3rd, 4th & 5th Grade	$ 5.00 - $ 7.00	Annual	Student Activity
Recorders	$5.00	One-time fee	Student Activity
Yearbook (Optional)	$ 15.00 - $ 20.00	Annual	Student Activity
Irving (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Minnequa (Title I School)			
Morton			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Yearbook (Optional)	$15.00	Annual	Student Activity
Park View Elementary (Title I School)			
Damaged / Lost Books	Varies	Based on # of lost or damaged	Student Activity
Yearbook (Optional)	$15.00		Student Activity
South Park Elementary			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Sunset Park			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	Varies - Most covered by booster club	2-3- times / year	Student Activity
KDG Arts, Crafts, Themes, and Holiday celebration	$20.00	Kindergarten Themes	Student Activity
Corwin IMS			
Advanced Drama Fee	$9.00	Annual - Grades 7 & 8 specific class	Student Activity
Advanced Music Fee	$9.00	Annual -Grades 7 & 8 specific class	Student Activity
Advanced Visual Arts Fee	$9.00	Annual - Grades 7 & 8 specific class	Student Activity
Before School & After School Enrichment Classes	$40.00	Quarterly	Student Activity
CIMS Student Planner Fee	$5.00	Annual	Student Activity
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 Actvity
Instrument replacement parts or supplies fee	Varies	As needed	Student Actvity
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
Freed K-8			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	$ 2.00 - $ 4.00	2-3 times / year	Student Activity
Fountain IMS			
After School Enrichment	$ 15.00 per class	9 Week Period	Student Activity
Choir Fees (Includes After School Enrichment Choir / Not all students participate / Scholarships Available)	$50.00 for year/ one day a week after school / performances throughout the school year	Annual	Music - Activity
Damaged / Lost Books	Varies - Replace Cost	Based on # of lost or damaged	Student Activity
Destination Imagination Fees (Not all students participate/ Scholarships Available)	$30.00	Annual / During the DI Competition Window	Destination Imagination - Activity
Field Trips	Varies	A few trips per year	Student Activity
Science Fee	Varies	Per Unit	Student Activity
Goodnight			
Damaged / Lost Library Books	Replacement Cost	On Going	Library Services Fund
Damaged / Lost Textbooks	Replacement Cost	On Going	Book Clearing Fund
Field Trip Fees	Varies	2-3 times / year	Student activity (School Activities)
Replacement - Take Home Folders	$2.00	On Going	Parent Support Fund

Fee	Amount	Frequency	Receiving Fund
Student Planners for 3rd-8th Grade Students	$5.00	On Going	Student activity (School Activities)
Yearbook (Optional)	$ 14.00 - $ 20.00	Annual	School Publication Fund
Heaton (Title I School)			
AVID Shirt Fee	Varies	Annual	Student Activity
AVID Field Trip Fee	Varies	Based on # of trips	Student Activity
Band Club Fees: T-Shirt	$ 6.00 to $ 10.00	Annual	Student Activity
Band Instrument Rental Fee	Varies	Annual Musical Instrument Rental	Student Activity
Choir: Shirt	$12.00	Annual	Student Activity
Color Guard	$45.00	Annual	Student Activity
CTE Fees (Manufacturing and / or Construction)	$25.00	Annual	Student Activity
Damaged / Lost Library Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity Media #2222
Damaged / Lost Textbooks	Varies by subject	Based on # of lost or damaged	Student Activity
Drama Fee	$15.00	Annual	Student Activity
Fundraising	Varies	On Going	Student Activity
Heaton Book Fee	Varies	Depending on time of fundraiser	Student Activity
Industrial Arts Club	$25.00	Based on # of projects	Student Activity
Lost Lock	$5.00	Based on # of lost	Student Activity
PE Uniforms-Students may purchase or bring their own	$8.00-Shirt / $12.00 Shorts	Beginning of year	Student Activity
PLTW Fee Medical Detectives (CPR and Safe Sitter Included)	$35.00	Based on project	Student Activity
Student Planners	$5.00	Beginning of year	Student Activity
Year Book (Optional) - Heaton	$ 20.00 to $ 30.00	End of Year	Student Activity
6th Grade Book Club	$5.00	Per Semester	Student Activity
Cheerleading Participation	$50.00	Annual	Student Activity
Cross Country Participation	$50.00	Annual	Student Activity
Girls Volleyball Participation	$50.00	Annual	Student Activity
Cheerleading Uniforms	Varies	Annual	Student Activity
Pueblo Academy of Arts (Title I School)			
Athletic Uniforms - Lost or Damaged	Varies	As Needed	Student Activity
Art (Fee for Supplies)	$5.00 to $10.00	Annual	Student Activity Art #2040
Cheerleading Participation	$50.00	Annual	Student Activity
Cheerleading Uniform	Varies	Annual	Student Activity
Choir Fee	$10.00	Annual	Student Activity
Costume Design / Sewing (Fee for Supplies)	$10.00	Annual	Student Activity
Cross Country Participation	$50.00	Annual	Student Activity
Damaged or lost supplies provided to students	Varies	Throughout the year	
Dance Fee (Shirt from PE Class is used)	$10.00	Annual	Student Activity PE #2049
Drama (Fee for Scripts)	$10.00	Annual	Student Activity Drama #1918
Drama / Theatre (Fee for Costumes)	$15.00	Annual	Student Activity Drama #1918
Field Trips	$5.00	Throughout the year	Student Activity - #TBD
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
Volleyball Participation	$50.00	Annual	Student Activity
Yearbook (Optional)	$ 20.00 to $ 25.00	Annual	Student Activity #2068
Risley International Academy of Innovation (Title I School)			
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
Centennial			
Advanced Placement (AP) Fees (Only for those taking an exam)	Varies		Student Activity
Art Lab Fee	$30.00	Annual	Student Activity
Band Club Dues / Fines **(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 Team Dues / Fines (Added to pay for trips as needed, no budget for debate)	Varies		Student Activity

Fee	Amount	Frequency	Receiving Fund
DECA Dues / Fines	$30.00		Student Activity
Drawing Lab Fee	$15-to $20		Student Activity
Environ Science Lab Fee (Same as other science courses above, diff. account)	$20.00		Student Activity
Environmental Science Camps / Fines (For Field Trips only)	Varies		Student Activity
FBLA Dues / Fines	$30.00		Student Activity
German Class Fee	$5.00		Student Activity
German Club Camps / Field Trips (If needed for trips, GAPP program)	Varies	Annual	Student Activity
German Club Dues / Fines (Used for kids purhcasing an honor cord)	$5.00	Annual	Student Activity
Girls Cabinet Dues / Fines	$25.00		Student Activity
Industrial Arts Club Dues / Fine	$20.00		Student Activity
Industrial Ed/ Art / Science Fees	$20.00	Annual, per class	Student Activity
Instrumental Music	Varies		Student Activity
Italian Class Fee	$5.00	Annual	Student Activity
JROTC Program Fee	$5.00		Student Activity
Library Fee is collected when student pays or when on clearance card	Varies		Student Activity
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
Central			
AP Test Fee	Varies		Student Activity
Art Course Fees	Varies		student Activity
Band Fees	Varies		Student Activity
Band Uniform Fee	Varies	As needed	Student Activity
Library Book Fines	Varies		Student Activity
Textbook Fines	$ 50.00 - $ 110.00	Annual	Dependent on book
Business FBLA Dues / Fines	Varies		Student Activity
Business Lab	$20.00	Annual	student Activity
C Club Fundraisers	Varies		Student Activity
Cheerleading Uniforms	Varies		student Activity
Class of 2022 Dues / Fines	Varies	Annual	Student Activity
Class of 2023 Dues / Fines	Varies	Annual	Student Activity
Class of 2024 Dues / Fines	Varies	Annual	Student Activity
Class of 2025 Dues / Fines	Varies	Annual	Student Activity
Construction Technology	Varies		Student Actvity
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
Knowdedge 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

Fee	Amount	Frequency	Receiving Fund
Vocal Music Fees	Varies		Student Activity
Vocal Music Uniform	Varies	As Needed	Student Activity
Weight Lifting Fees	Varies		Student Activity
East			
Art Fees	Varies	Annual	Student Activity
Band Course Fees	Varies	Annual	Student Activity
Textbook Fines	$ 50.00 - $ 110.00	Annual	Dependent on book
Library Book Fines	Varies		Student Activity
Choir Dues	Varies	Annual	Student Activity
Class Dues	$1.00	Annual	Student Acttivity
DECA Dues	$50.00	Annual	Student Activity
Drafting / CAD Course Fees	$20.00	Annual	Student Activity
FCCLA Dues	$25.00	Annual	Student Activity
Field Trips	Varies		Student Activity
Foreign Language Course Fees	Varies	Annual	Student Activity
IB Exam Fees	Varies	Annual	Student Activity
Industrial Ed / Digital Media / Art / Science Fees	$20.00		Student Activity
JROTC Dues	Varies	Annual	Student Activity
Library Fee is collected when student pays or when on clearance card	Varies		Student Activity
Lock Fee	$5.00	Annual	Student Activity
National Honor Society Fees	Varies		Student Activity
Science Lab Fees	Varies		Student Activity
Senior & Baby Pics	Varies		Student Activity
Yearbook (Optional)	Varies	Annual	Student Activity
South			
ACE-CTE Fee	Varies	Annual	Student Activity
Anatomy & Physiology Course Fee	$30.00	Annual	Student Activity
AP Biology / Biology II Course Fee	$10.00	Annual	Student Activity
AP Chemistry / Chemistry II Course	$10.00	Annual	Student Activity
AP Environmental Science Course	$10.00	Annual	Student Activity
AP Physics Course Fees	$10.00	Annual	Student Activity
AP Test Fee - Optional	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
Introducation to Business	$10.00	Annual	Student Activity
Introducation 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 2022 Dues / Fines - Student ID Card	$2.00	Annual	Student Activity
Class of 2023 Dues / Fines - Student ID Card	$2.00	Annual	Student Activity
Class of 2024 Dues / Fines - Student ID Card	$2.00	Annual	Student Activity
Class of 2025 Dues / Fines - Student ID Card	$2.00	Annual	Student Activity
Class of 2026 Dues / Fines - Student ID Card	$2.00	Annual	Student Activity
Class of 2027 Dues / Fines - Student ID Card	$2.00	Annual	Student Activity
Conceptual Chemistry Course Fee	$10.00	Annual	Student Activity
Conceptual Physics Course Fees	$10.00	Annual	Student Activity
Concert Marching Band Fee	$75.00	Annual	Student Activity
Construction Course Fee (if we have this program)	$20.00	Annual	Student Actvity
Corrections & Criminal Justice Program	$15.00	Annual	Student Actvity
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

Fee	Amount	Frequency	Receiving Fund
P.E. Uniforms - Sweat Pant	$15.00	As Needed	Student Activity
P.E. Uniforms - T-Shirt	$15.00	As Needed	Student Activity
P.E. Uniforms - Used Uniforms - Per Item	$5.00	As Needed	Student Activity
Physics & Earth Science Course	$5.00	Annual	Student Activity
Pottery	$40.00	Annual	Student Activity
Practical Life Science Course	$10.00	Annual	Student Activity
PSAT/NMSQT extra test	Varies	Annual	Student Activity
Science Lab Fee	$ 5.00 - $ 10.00	Annual	Student Activity
Skills USA Dues	$20.00	As Needed	Student Activity
World Language Lab Fee (German I,II,III, Honors III, Honors IV, Italian I,II,III, Honors III, Honors IV)	$5.00	Annual	Student Activity
World Language Lab Fee (Spanish I,II,III, Honors III, Honors IV, French I,II,III, Honors III, Honors IV)	$5.00	Annual	Student Activity
Yearbook (Optional)	VR	Annual	Student Activity
D 60 On Line 5-8 School			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
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
Dutch Clark Online / Paragon (Title I School)			
Art Fee	$ 5.00 - $ 10.00	Annual	Student Activity
Field Trip Fees	$ 5.00 - $ 20.00	Annual	Student Activity
Independent Elective Fee	$ 5.00 - $ 75.00	Annual	Student Activity
Replacement Student ID	$5.00	As Needed	Student Activity
Replacement Student Planner	$5.00	As Needed	Student Activity
Science Lab Fee	$ 5.00 - $ 10.00	Annual	Student Activity
Student Council Fees	$20.00	Annual	Student Activity
Textbook / Resource Book Fines	$ 20.00 - $ 50.00	Annual	Dependent on book
Yearbook (Optional)	$10.00 - $40.00	Annual	Student Activity
Summer School			
High School Credit Recovery	$75.00	Per credit hour	General Fund
Music Equipment Distict Owned			
Rental of a District owned instrument	$50.00	Per Instrument	General Fund
Technology District Wide			
Lost or Damaged Chromebooks, iPads, Hotspots or Electronic Devices	Varies	As Needed	General Fund
Chromebook / Hotspot Charger / Cord Replacement Fee	Varies	As Needed	General Fund
Computer / Technology / Equipment Repair / Fine	Varies	As Needed	General Fund
Athletic Fees			
Middle School	$50.00	Per Sport	District Athletic Fund
Middle School - Non District Enrolled	$75.00	Per Sport	District Athletic Fund
High School	$80.00	Per Sport	District Athletic Fund
High School - Non District Enrolled	$120.00	Per Sport	District Athletic Fund
Dutch Clark and Events Center Passes			
All Events Parking	$5.00	Per Car	District Athletic Fund
Athletic Family Pass	$ 20.00 High School, $ 12.00 Middle School	Per Family	District Athletic Fund
Single Game Adult	$ 6.00 High School, $ 4.00 Middle School	Per Person	District Athletic Fund
Single Game Student/ Senior	$ 4.00 High School, $ 2.00 Middle School	Per Person	District Athletic Fund
Booster Pass Annual	$ 85.00 Adult, $ 75.00 Senior, $ 65.00 Student, $ 35.00 Employee	Per Person	District Athletic Fund
Booster Pass Season	$ 45.00 Adult, $ 35.00 Senior, $ 25.00 Student	Per Person	District Athletic Fund

PUEBLO SCHOOL DISTRICT 60
FY25/26
BUDGET DEVELOPMENT CALENDAR

August 2024	Receive county property assessment certification
October 2024	Official pupil membership count commences
November 2024	Finalize FY24 audit, Start compiling information for FY25 amended budget
December 2024	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
January 2025	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
February 2025	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
March 2025	Work on revenue estimates for the general fund, State releases their latest budget projections, Continue meeting with department personnel, Work on school staffing projections for the budget, Send school budget allocation worksheets to principals
April 2025	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
May 2025	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
June 2025	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.

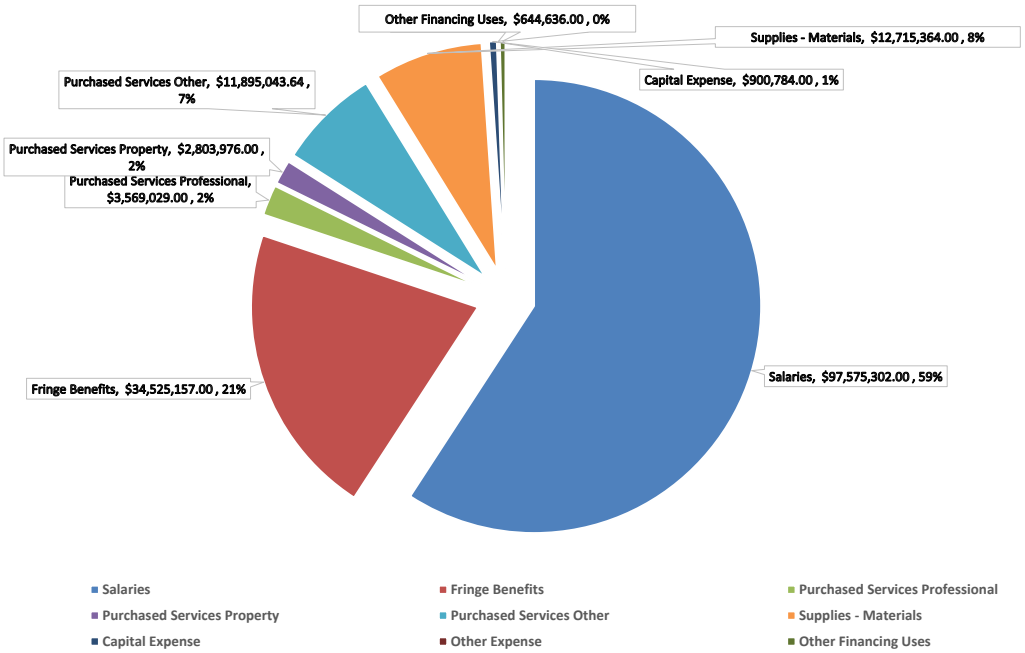
In compliance with C.R.S. 22-44-105, this budget includes actual audited revenues, expenditures, and fund balances for the last completed fiscal year. The prior year figures are contained in the District's Financial Statement document available online at www.pueblod60.org under the financial transparency 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

Adopted FY 24-25 Budget



Salaries	$	97,575,302	59.19%
Benefits		34,525,157	20.94%
Subtotal Salary and Benefits	$	132,100,459	80.13%
Purchased Services	$	18,268,049	11.08%
Supplies		12,715,364	7.71%
Equipment		900,784	0.55%
Other		232,171	0.14%
Other Financing Uses		644,636	0.39%
Subtotal All Other	$	32,761,004	19.87%
Grand Total Expenditures	$	164,861,463	

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

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

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

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

Other Financing Uses:
Debt Service Principal and GASB 87 related

GENERAL FUND

SCHOOL DISTRICT 60

GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY)

Adopted FY 24-25 Budget

Description	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	BUDGET Amended FY 2023-2024 Budget	Increase (Decrease)	Adopted FY 2024-2025 Budget
Resources							
Assigned Operating Reserve per BOE policy 6% of Revenues	$ 7,538,645	$ 6,880,143	$ 7,400,363	$ 8,057,593	$ 8,057,594	$ 474,942	$ 8,532,536
Unassigned	10,889,406	15,813,855	12,684,664	14,557,786	15,333,872	(1,811,344)	13,522,528
Assigned New Facility Supplies Multi Year	500,000	1,000,000	2,500,000	-	-	-	-
Assigned School Placeholder	639,262	708,558	714,041	624,516	626,370	(187,707)	438,663
Assigned Textbooks Placeholder	-	-	-	-	-	-	-
Restricted Fund Balance Multi Year	-	1,461,939	896,807	1,151,215	827,410	323,805	1,151,215
Non Spendable (Prepaid Expenditures)	1,929,973	1,380,973	2,339,896	2,339,896	2,083,802	256,094	2,339,896
TABOR 3%-Restricted	4,450,000	4,450,000	4,510,000	5,300,000	5,116,259	333,741	5,450,000
Total Beginning Fund Balance	**$ 25,947,286**	**$ 31,695,468**	**$ 31,045,771**	**$ 32,031,006**	**32,045,307**	**(610,469)**	**31,434,838**
Revenues							
Property Taxes	$ 29,987,970	$ 32,969,411	$ 33,159,894	$ 33,282,913	$ 33,282,913	6,920,784	40,203,697
Specific Ownership Taxes	2,784,855	3,052,353	3,072,642	3,063,720	3,132,454	93,973	3,226,427
State Share-Equalization	102,454,805	109,781,941	115,044,191	120,831,851	120,831,851	354,345	121,186,196
Subtotal Program Funding	$ 135,227,630	$ 145,803,705	$ 151,276,727	$ 157,178,484	$ 157,247,218	$ 7,369,102	$ 164,616,320
Other Local Revenue	$ 2,341,825	$ 3,912,244	6,692,493	5,634,577	$ 4,099,159	$ -	$ 4,099,159
Other Intermediate Sources Revenue	12,988	16,868	19,907	1,651	21,000	-	21,000
Other State Revenue	6,310,029	8,829,709	12,945,932	11,316,236	12,107,651	277,132	12,384,783
Other Federal Revenue	299,932	312,774	318,287	271,874	315,000	-	315,000
Subtotal Other Revenues	$ 8,964,774	$ 13,071,595	$ 19,976,619	$ 17,224,338	$ 16,542,810	$ 277,132	$ 16,819,942
Transfer (to) Athletics	$ (1,531,160)	$ (1,800,000)	(1,800,000)	(2,750,000)	$ (2,750,000)	$ 350,000	$ (2,400,000)
Transfer (to) Insurance Fund	(1,350,000)	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)	-	(1,850,000)
Transfer (to) Capital Projects Fund	(6,800,000)	(9,800,000)	(9,800,000)	(9,800,000)	(9,800,000)	-	(9,800,000)
Allocation (to) Preschool	(4,522,853)	(5,553,097)	(5,805,672)	-	-	-	-
Allocation (to) Charter Schools	(15,072,919)	(16,532,818)	(17,718,988)	(17,793,884)	(17,793,885)	(1,130,332)	(18,924,219)
Subtotal Allocations & Transfers	$ (29,276,932)	$ (35,535,915)	(36,974,660)	$ (32,193,884)	$ (32,193,885)	$ (780,333)	$ (32,974,218)
Total Revenue	**$ 114,915,472**	**$ 123,339,385**	**134,278,686**	**$ 142,208,938**	**$ 141,596,143**	**$ 6,865,902**	**$ 148,462,044**
Total Resources	**$ 140,862,758**	**$ 155,034,853**	**165,324,457**	**$ 174,239,944**	**$ 173,641,450**	**$ 6,255,432**	**$ 179,896,882**
EXPENDITURES							
Instruction 0010-2000s	$ 58,831,226	$ 68,937,262	$ 71,963,294	$ 78,672,542	$ 87,542,208	$ 2,945,404	$ 90,487,612
Student & Instructional Support 2100 + 2200s	12,355,763	13,969,590	15,419,128	16,873,438	18,321,329	1,088,216	19,409,545
General Administration 2300s	1,429,343	1,659,804	1,786,971	2,156,760	2,572,558	27,075	2,599,633
School Administration 2400s	9,196,222	9,243,915	10,689,583	11,906,650	12,603,467	344,590	12,948,057
Business Services & Warehouse 2500s	1,930,348	2,204,949	1,884,405	2,531,967	3,170,639	(21,408)	3,149,231
Maintenance & Operations 2600s	15,152,846	16,096,697	18,125,295	18,641,745	21,598,969	352,121	21,951,090
Transportation 2700s	2,271,465	2,573,559	2,695,574	3,387,308	4,227,126	-	4,227,126
Central Services 2800s	5,487,675	6,725,185	7,304,471	5,808,958	6,613,132	(42,175)	6,570,957
Other Support 2900s	1,510,345	1,557,416	1,886,521	1,629,294	2,393,213	(117,147)	2,276,066
Facilities Acquisitions and Construction Services	423,133	416,375	505,328	551,807	551,808	45,702	597,510
Debt Service 5000s	578,924	604,330	1,032,882	644,636	644,636	-	644,636
Total Expenditures	**$ 109,167,290**	**$ 123,989,082**	**133,293,452**	**$ 142,805,105**	**$ 160,239,085**	**$ 4,622,378**	**$ 164,861,463**

SCHOOL DISTRICT 60							
GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY)							
Adopted FY 24-25 Budget							
					BUDGET		
Description	**2020-2021 Audited**	**2021-2022 Audited**	**2022-2023 Audited**	**2023-2024 Estimated**	**Amended FY 2023-2024 Budget**	**Increase (Decrease)**	**Adopted FY 2024-2025 Budget**
Ending Contingencies and Reserves							
Assigned Operating Reserve per BOE policy 6% of Revenues	$ 6,880,143	$ 7,400,363	$ 8,057,593	$ 8,532,536	8,495,769	411,954	8,907,723
Unassigned	15,813,855	12,684,664	14,557,786	13,522,528	(3,120,876)	(131,201)	(3,252,077)
Assigned New Facility Supplies Multi Year	1,000,000	2,500,000	-	-	-	-	-
Assigned School Placeholder	708,558	714,041	624,516	438,663	-	438,663	438,663
Assigned Textbooks Placeholder	-	-	-	-	-	-	-
Restricted Fund Balance Multi Year	1,461,939	896,807	1,151,215	1,151,215	827,410	323,805	1,151,215
Non Spendable (Prepaid Expenditures)	1,380,973	2,339,896	2,339,896	2,339,896	2,083,802	256,094	2,339,896
TABOR 3%-Restricted	4,450,000	4,510,000	5,300,000	5,450,000	5,116,259	333,741	5,450,000
Subtotal Contingency & Reserves	**$ 31,695,468**	**$ 31,045,771**	**$ 32,031,006**	**$ 31,434,838**	**$ 13,402,364**	**$ 1,633,056**	**$ 15,035,420**
Total Expenditures & Fund Balance	**$ 140,862,758**	**$ 155,034,853**	**$ 165,324,458**	**$ 174,239,943**	**$ 173,641,450**	**$ 6,255,434**	**$ 179,896,883**
Reserves as a % of Revenues	27.6%	25.2%	23.9%	22.1%	9.5%		10.1%
Minimum 9% Reserve Level	$ 10,342,392	$ 11,100,545	$ 12,085,082	$ 12,798,804	$ 12,743,653	$ 617,931	$ 13,361,584
Revenues	$ 114,915,472	$ 123,339,385	$ 134,278,686	$ 142,208,938	$ 141,596,143	$ 6,865,901	$ 148,462,044
Less expenditures	$ 109,167,290	$ 123,989,082	$ 133,293,452	$ 142,805,105	$ 160,239,085	$ 4,622,378	$ 164,861,463
Excess Revenues over Expenditures	$ 5,748,182	$ (649,697)	985,234	(596,167)	$ (18,642,942)	$ 2,243,523	$ (16,399,419)

SCHOOL DISTRICT 60

Pupil Membership/ Funded FTE

Adopted FY 24-25 Budget

Based upon Cohort Survival Process

	Actual Student Membership	Actual Student Membership	Actual Student Membership	Budgeted Count	Actual Student Membership	Budgeted Count	
	2020-2021	2021-2022	2022-2023	2023-2024		2024-2025	
Traditional Schools Pupil Count							
Kindergarten	1,015.0	1,169.0	1,085.00	1,120.0	1,033.0	1,062.0	
Grades One-Five	5,854.0	5,524.0	5,526.00	5,414.0	5,434.0	5,343.0	
Total Elementary School	6,869.0	6,693.0	6,611.00	6,534.0	6,467.0	6,405.0	
Total Middle School Grades Six - Eight	3,514.0	3,557.0	3,238.00	3,151.0	3,003.0	2,956.0	
Total High School Grades Nine-Twelve	4,233.0	4,272.0	4,573.0	4,584.0	4,530.0	4,478.0	
Total District Including Charter	**14,616.0**	**14,522.0**	**14,422.0**	**14,269.0**	**14,000.0**	**13,839.0**	
Change from prior year	**(639.0)**	**(94.0)**	**(100.0)**	**(153.0)**	**(422.0)**	**(430.0)**	
Funded Pupil Count	**16,631.3**	**16,131.7**	**15,421.5**	**14,492.9**	**14,483.9**	**14,178.9**	
Change from prior year	**215.8**	**(499.6)**	**(710.2)**	**(928.6)**	**(937.6)**	**(314.0)**	*
Total Preschool FTE's CPP Fund 19	**602.5**	**602.5**	**596.0**	**-**	**-**	**-**	*
Total ASCENT	**1.0**	**3.0**	**3.0**	**3.0**	**9.0**	**12.5**	
Average October FTE Count							
FY 25 October FTE Count Less, OODS, Online							
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**	
FY 22 October FTE Count Less CPP, OODS, Online		**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**	
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**	
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**						
Charter Schools							
Kindergarten	127.0	162.0	135.00	129.0	103.0	110.0	
Grades One - Five	782.0	752.0	764.00	749.0	691.0	677.0	
Grades Six - Eight	617.0	632.0	647.00	581.0	596.0	575.0	
Grades Nine - Twelve	266.0	265.0	273.00	305.0	250.0	268.0	
Total Charter Schools	1,792.0	1,811.0	1,819.0	1,764.0	1,640.0	1,630.0	
Total District Excluding Charter	**12,824.0**	**12,711.0**	**12,603.0**	**12,505.0**	**12,360.0**	**12,209.0**	

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

**** First year without Colorado Preschool student in the October student count**

SCHOOL DISTRICT 60

ASSESSED VALUATION and MILL LEVIES

Adopted FY 24-25 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	14,178.90	$ 1,232,689,189	27.000	0.000	0.000	0.767	13.700	41.467
2024-25								

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

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

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

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

FY 23-24	**Increase (Decrease)**	**Percentage Change**
Assessed Valuation	$ 44,844,320	3.78%
Funded Pupil Count	1,242.6	8.06%

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	
Assessment Rate	7.20%	7.20%	7.20%	7.20%	6.95%	5.50%	
Assessment Value	$ 7,200	$ 7,200	$ 7,200	$ 7,200	$ 6,950	$ 5,500	
School District Mill Levies:							
School Finance Formula Levy	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	
Override Levy	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	
Debt Service Bond Levy	7.500	18.000	18.000	16.180	14.900	13.700	
Total District Levy	34.690	45.110	45.021	43.642	42.951	41.467	
School Taxes per $100,000 in assessed value	$ 249.77	$ 324.79	$ 324.15	$ 314.22	$ 298.51	$ 228.07	
School Taxes per $200,000 in assessed value	$ 499.54	$ 649.58	$ 648.30	$ 628.44	$ 597.02	$ 456.14	

SCHOOL DISTRICT 60
FUNDING ESTIMATE
Adopted FY 24-25 Budget

Calculation to determine the enrollment funding number with declining enrollment				
Funded Count for Averaging	**YEAR AVG**	**Averaged Funded Count**		**Highest Average Funded Count**
14,573.50	5	14,166.40		
14,421.50	4	14,064.63		14,166.40
14,340.50	3	13,945.67	CPP NO LONGER IN THE FUNDING FORMULA	-
13,862.50	2	13,748.25	ASCENT	12.50
13,634.00	1	Funded Count		14,178.90

	FY 2024-25 Adopted Budget		CHANGE		FY 2023-2024 Amended Budget
Funded Counts					
Colorado Preschool Program (Transferred to CDEC)	-		CPP NO LONGER IN FORMULA		-
Charters					
Chavez-Huerta Preparatory Academy	960.00		(18.00)		978.00
Pueblo School of Arts & Science at Fulton Heights	232.00		4.00		228.00
Pueblo School of Arts & Sciences	438.00		4.00		434.00
Total Charter Schools 1,630.00					
Total Average Funded Count	14,178.90		(314.00)		14,492.90
Total Program Funding	**FY 2024-25 Proposed Budget**		**CHANGE**		**FY 2023-24 Amended Budget**
Per Pupil Funding	$ 11,609.95		$ (760.02)		$ 10,849.93
Averaged Funded Pupil Count (including Charters)	14,178.90		$ 314.00		14,492.90
TOTAL PROGRAM FUNDING including Charters	$ 164,616,320		$ 7,369,407		$ 157,246,913
Transfers (Out) In					
Capital Reserve Allocation	$ (9,800,000)		$ -		$ (9,800,000)
Insurance Reserve Allocation	$ (1,850,000)		$ -		$ (1,850,000)
Transfer to Athletics	$ (2,400,000)		$ 350,000		$ (2,750,000)
Colorado Preschool Program Allocation	$ -		$ -		$ -
Transfer to Charter Schools	$ (18,924,219)		$ (1,130,338)		$ (17,793,881)
TOTAL TRANSFERS AND ALLOCATIONS (OUT) IN	$ (32,974,219)		$ (780,338)		$ (32,193,881)
Net Total Program Funding in General Fund	**$ 131,642,101**		**$ 6,589,069**		**$ 125,053,032**

SCHOOL DISTRICT 60							
GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY)							
Adopted FY 24-25 Budget							
					BUDGET		
Description	**2020-2021 Audited**	**2021-2022 Audited**	**2022-2023 Audited**	**2023-2024 Estimated**	**Amended FY 2023-2024 Budget**	**Increase (Decrease)**	**Adopted FY 2024-2025 Budget**
Beginning Fund Balance	$ 25,947,286	$ 31,695,468	$ 31,045,771	$ 32,031,006	$ 32,045,307	$ (610,469)	$ 31,434,838
Revenue	$ 114,915,472	$ 123,339,385	$ 134,278,687	$ 142,208,937	141,596,143	6,865,901	148,462,044
Total Funds Available	**$ 140,862,758**	**$ 155,034,853**	**$ 165,324,458**	**$ 174,239,943**	**$ 173,641,450**	**$ 6,255,432**	**$ 179,896,882**
Total Expenditures	**$ 109,167,290**	**$ 123,989,083**	**$ 133,293,452**	**$ 142,805,105**	**$ 160,239,085**	**$ 4,622,377**	**$ 164,861,462**
Assigned Operating Reserve per BOE policy 6% of Revenues	$ 6,880,143	$ 7,400,363	$ 8,057,593	$ 8,532,536	$ 8,495,769	$ 411,954	$ 8,907,723
Unassigned	15,813,855	12,684,664	14,557,786	13,522,528	(3,120,875)	(131,202)	(3,252,077)
Assigned New Facility Supplies Multi Year	1,000,000	2,500,000	-	-	-	-	-
Assigned School Placeholder	708,558	714,041	624,516	438,663	-	438,663	438,663
Assigned Textbooks Placeholder	-	-	-	-	-	-	-
Restricted Fund Balance Multi Year	1,461,939	896,807	1,151,215	1,151,215	827,410	323,805	1,151,215
Non Spendable (Prepaid Expenditures)	1,380,973	2,339,896	2,339,896	2,339,896	2,083,802	256,094	2,339,896
TABOR 3%-Restricted	4,450,000	4,510,000	5,300,000	5,450,000	5,116,259	333,741	5,450,000
Total Reserves	**$ 31,695,468**	**$ 31,045,771**	**$ 32,031,006**	**$ 31,434,838**	**$ 13,402,365**	**$ 1,633,055**	**$ 15,035,420**
Percentage Reserves of Revenue	27.6%	25.2%	23.9%	22.1%	9.47%		10.1%
Total Reserves and Expenditures	**$ 140,862,758**	**$ 155,034,854**	**$ 165,324,458**	**$ 174,239,943**	**$ 173,641,450**	**$ 6,255,432**	**$ 179,896,882**
Per Board Policy Reserves							
Min. 9% Reserves including TABOR Begin FY 17-18	$ 10,342,392	$ 11,100,545	$ 12,085,082	$ 12,798,804	$ 11,568,971	$ 1,792,613	$ 13,361,584
Revenue	114,915,472	123,339,385	134,278,687	142,208,937	128,544,120	19,917,924	148,462,044
Less: Expenditures	109,167,290	123,989,083	133,293,452	142,805,105	150,130,201	14,731,261	164,861,462
Excess Revenue over (under) Expenditures	$ 5,748,182	$ (649,698)	$ 985,235	$ (596,168)	$ (21,586,081)	$ 5,186,663	$ (16,399,418)

School District 60

Adopted FY 24-25 Budget

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

Revenue:					
	Estimates FY 2023-2024-Revenue		$ 142,208,937		
	Anticipated Increase (Decrease) to Funding for FY 2024-2025		6,253,107		
FY 24-25 Budgeted Revenues				**$ 148,462,044**	
Expenses:					
	Actual FY 2022 -2023 Expenditures		$ 133,293,449		
	Salary and Benefits				
	Instruction plus Extra Curricular	$ 5,769,520			
	ESS	1,385,710			
	Support Services - Student	1,010,493			
	Support Services - Instructional	674,760			
	General Administration	77,013			
	School Administration - Principal	1,087,803	12,403,952		
	Business Services	337,253			
	Facilities	1,224,230			
	Human Resources	128,753			
	Information Technology	170,215			
	Other (Retiree Life/Excused Leave)	538,202			
	Purchased Services				
	Instruction	1,686,644			
	Support Services - Student	107,092			
	Support Services - Instructional	533,256			
	General Administration	266,847			
	School Administration - Principal	22,574			
	Business Services	165,821			
	Facilities (SRO/Utilities)	558,427			
	Risk Management (decrease in workers comp)	-	4,566,230		
	Transportation	839,141			
	Human Resources	60,907			
	Information Technology	259,727			
	Other (Retiree Life/Excused Leave)	20,092			
	Construction Services	45,703			
	Supplies, Printing (excludes Capital Expenditures and prior year carry forward)				
	Instruction	2,944,837			
	Support Services - Student	187,811			
	Support Services - Instructional	(15,812)			
	General Administration	87,372			
	School Administration - Principal	(56,550)	4,991,046		
	Business Services	77,771			
	Facilities	1,516,204			
	Transportation	677			
	Human Resources	12,185			
	Information Technology	148,072			
	Other	88,479			
	Debt	-			
	Capital Expenditures and Other				
	Instruction	28,359			
	Support Services - Student	11,398			
	Support Services - Instructional	27,110			
	School Administration - Principal	(12,419)			
	General Administration	11,641			
	Business Services	36,418	370,128		
	Facilities	10,484			
	Human Resources	10,800			
	Information Technology	246,337			
	Other	-			
	Anticipated 2023-2024 Expenditures Before One Time Expenditures			**$ 155,624,805**	
	Excess Revenue over Expenses Before One Time Expenditures			**(7,162,761)**	
	Total One time Expenditures			**$ -**	
Excess of Expenses over Revenue for 2024-2025 Budget				**$ (7,162,761)**	
RESERVES					
	Beginning Fund Balance			$ 31,434,838	
	Revenue			148,462,044	
	Expenditures before one time expenditures			164,861,462	
	Ending Fund Balance before one time expenditures			$ 15,035,420	10%
	One time expenditures			-	
	Ending Fund Balance after one time expenditures			$ 15,035,420	10%

SCHOOL DISTRICT 60							
GENERAL FUND DETAIL REVENUE							
Adopted FY 24-25 Budget							
					BUDGET		
Description	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	Amended FY 2023-2024 Budget	Increase (Decrease)	Adopted FY 2024-2025 Budget
Beginning Fund Balance - General Fund	$ 25,947,286	$ 31,695,468	$ 31,045,771	$ 32,031,006	$ 32,045,307	$ (610,469)	$ 31,434,838
Total Fund Balance	**$ 25,947,286**	**$ 31,695,468**	**$ 31,045,771**	**$ 32,031,006**	**$ 32,045,307**	**$ (610,469)**	**$ 31,434,838**
Revenue							
Local Sources							
1 Current Property Tax-School Finance Act	$ 29,981,669	$ 32,964,751	$ 33,149,383	$ 33,282,913	$ 33,282,913	$ 6,920,784	$ 40,203,697
2 Specific Ownership Taxes-School Finance Act	2,784,855	3,052,353	3,072,642	3,132,454	3,132,454	93,973	3,226,427
3 Delinquent Penalties-School Finance Act	6,300	4,660	10,511	(68,734)	-	-	-
4 Tuition, PYC Revenue-Other Districts	164,594	179,054	115,358	221,014	175,000	-	175,000
5 Concurrent Enrollment Internal	1,081	-	544,051	319,261	230,000	-	230,000
6 Earnings on Investments	64,146	115,680	1,446,883	1,615,409	1,425,000	-	1,425,000
7 Print Shop Revenue	72,371	99,727	146,253	103,680	155,000	-	155,000
8 Indirect Revenues	1,301,369	1,893,412	2,662,613	1,819,752	1,065,880	-	1,065,880
9 Charter School Admin Fee + Purchsd Svcs	544,267	825,622	918,678	696,923	878,037	0	878,037
10 Charter School Capital Pass Thru	423,133	416,375	505,329	417,978	505,328	-	505,328
11 E-rate Revenues	-	46,846	-	-	-	-	-
12 Energy Efficiency Rebates	13,954	12,053	9,759	4,441	9,800	-	9,800
13 Other Local Revenue	180,046	323,476	343,569	436,119	160,442	-	160,442
Intermediate Sources							
14 Miscellaneous Intermediate Revenue	12,988	16,868	19,907	1,651	21,000	-	21,000
State Sources							
15 State Equalization-School Finance Act	102,454,805	109,781,941	115,044,191	120,831,851	120,831,851	354,345	121,186,196
16 Kindergarten Hold Harmless Funding	-	-	-	-	-	-	-
17 CDE Audit-October Count Adjustment	(435,376)	-	-	-	-	-	-
18 At Risk Funding	392,588	322,662	312,393	147,682	312,393	-	312,393
19 Colorado Vocational Educ Act Revenue	248,741	419,527	229,049	144,287	400,000	-	400,000
19 CTE Audit Adjustment	-	-	(29,366)	-	-	-	-
21 Exceptional Children Educ Act (ECEA) Revenue	4,389,243	4,938,254	6,265,102	7,310,641	7,307,002	277,192	7,584,194
22 State Transportation Revenue	598,905	508,359	525,906	551,440	551,440	-	551,440
22 State Transportation Revenue Audit Adjustment	(84,248)	-	-	-	-	-	-
23 Gifted & Talented State Revenue	151,546	189,225	148,622	156,725	156,725	-	156,725
24 English Language Proficiency Act (ELPA) Revenue	336,627	161,352	161,664	209,763	209,763	-	209,763
25 On Behalf State PERA	-	2,003,324	5,329,885	2,665,000	2,665,000	(60)	2,664,940
26 COVID 19 State Share Mitigation	288,870	-	-	-	-	-	-
27 Mitigation At Risk HB22-1186	-	287,006	-	-	-	-	-
28 Miscellaneous State Revenue	-	-	2,677	130,697	-	-	-
Federal Sources							
29 Impact Aid & Other Misc. Federal Revenue	12,851	9,484	14,878	28,272	15,000	-	15,000
30 Charter School Federal Pass Thru	-	-	-	-	-	-	-
31 ROTC Reimbursement	287,081	303,290	303,409	243,602	300,000	-	300,000
Transfers Out							
32 Transfer from (to) Athletic Fund	(1,531,160)	(1,800,000)	(1,800,000)	(2,750,000)	(2,750,000)	350,000	(2,400,000)
33 Transfer from (to) Insurance Fund	(1,350,000)	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)	-	(1,850,000)
34 Transfer from (to) Nutrition Services Fund	-	-	-	-	-	-	-
35 Transfer from (to) Capital Projects Fund	(6,800,000)	(9,800,000)	(9,800,000)	(9,800,000)	(9,800,000)	-	(9,800,000)
36 Preschool Allocation	(4,522,853)	(5,553,097)	(5,805,671)	-	-	-	-
37 Charter School Allocations							
PSAS	(6,562,590)	(7,175,480)	(8,016,892)	(7,182,654)	(7,182,654)	(596,013)	(7,778,667)
CHPA	(8,510,329)	(9,357,338)	(9,702,096)	(10,611,232)	(10,611,232)	(534,320)	(11,145,552)
Total Revenue	**$ 114,915,472**	**$ 123,339,386**	**$ 134,278,687**	**$ 142,208,937**	**$ 141,596,143**	**$ 6,865,901**	**$ 148,462,044**
Total Revenue and Beginning Fund Balance	**$ 140,862,758**	**$ 155,034,854**	**$ 165,324,458**	**$ 174,239,943**	**$ 173,641,450**	**$ 6,255,432**	**$ 179,896,882**

SCHOOL DISTRICT 60							
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM							
Adopted FY 24-25 Budget							
					BUDGET		
	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	Amended FY 2023-2024 Budget	Increase (Decrease)	Adopted FY 2024-2025 Budget
II Expenditures Summary							
1 Salaries	$ 68,801,734	$ 77,727,763	$ 80,784,508	$ 88,836,850	$ 93,569,802	$ 4,005,500	$ 97,575,302
2 Fringe Benefits	22,675,032	26,806,516	30,550,977	30,859,657	34,790,592	(265,435)	34,525,157
3 Purchased Services Professional	7,588,579	5,836,940	2,192,704	2,468,218	3,408,116	160,913	3,569,029
Purchased Services Property	-	-	1,359,102	2,103,928	2,803,368	608	2,803,976
Purchased Services Other	-	-	7,575,430	9,404,672	11,392,478	502,566	11,895,044
4 Supplies - Materials	8,050,270	9,259,570	9,120,864	8,024,870	11,786,824	928,540	12,715,364
5 Capital Expense	412,647	440,590	601,142	530,656	1,144,377	(243,593)	900,784
6 Other Expense	60,104	21,161	75,841	(68,382)	698,892	(466,721)	232,171
7 Other Financing Uses	578,924	604,331	1,032,882	644,636	644,636	-	644,636
Total Expenditures	**$ 108,167,290**	**$ 120,696,871**	**$ 133,293,449**	**$ 142,805,105**	**160,239,085**	**$ 4,622,378**	**$ 164,861,463**
Excess of Revenue over Expenditures	$ 6,748,183	$ 2,642,515	$ 985,238	$ (596,168)	$ (13,538,274)	$ (2,861,145)	$ (16,399,419)
Ending Fund Balance	**$ 32,695,469**	**$ 34,337,983**	**$ 32,031,009**	**$ 31,434,838**	**$ 13,402,365**	**$ 1,633,054**	**$ 15,035,419**
III Expenditure Details							
Instructional Programs	**Instruction includes those activities dealing directly with the interactions between staff and students.**						
A **Regular Education Instruction 0010-1699**							
1 Salaries	$ 37,735,798	$ 38,387,594	$ 38,867,024	$ 43,264,221	$ 45,040,707	$ 2,687,953	$ 47,728,660
Salaries CRF Offset	(5,534,713)	-	-	-	-	-	-
2 Fringe Benefits	11,852,907	13,237,717	15,300,204	15,122,999	17,161,717	(741,230)	16,420,487
Benefits CRF Offset	(1,760,370)	-	-	-	-	-	-
3 Purchased Services Professional	1,283,936	1,335,130	86,281	62,047	165,768	192,570	358,338
Purchased Services Property			12,455	38,147	74,761	(6,400)	68,361
Purchased Services Other			2,359,333	3,072,364	3,914,783	435,505	4,350,288
4 Supplies - Materials	2,050,816	2,339,980	1,960,011	1,250,526	3,385,456	691,514	4,076,970
5 Capital Expense	179,206	154,569	209,845	158,893	308,377	(111,577)	196,800
6 Other Expense	336,052	429,009	463,810	417,392	896,977	(426,696)	470,281
Subtotal Regular Education Instruction	**$ 46,143,631**	**$ 55,883,999**	**$ 59,258,963**	**$ 63,386,590**	**$ 70,948,546**	**$ 2,721,639**	**$ 73,670,185**
B **Exceptional Student Services (SPED) 1700-1799**							
1 Salaries	$ 9,096,428	$ 9,487,641	$ 9,313,095	$ 11,277,949	$ 11,873,846	$ 241,362	$ 12,115,208
2 Fringe Benefits	3,137,216	3,158,972	3,017,662	3,579,913	4,125,671	2,693	4,128,364
3 Purchased Services Professional	381,835	310,310	128,698	103,365	153,425	4,100	157,525
Purchased Services Property			-	-	309	-	309
Purchased Services Other			152,375	208,969	231,422	-	231,422
4 Supplies - Materials	43,119	37,282	21,525	43,237	81,309	8,990	90,299
5 Capital Expense	6,958	3,344	5,167	4,139	24,400	-	24,400
6 Other Expense	8,654	25,650	47,396	12,545	30,987	-	30,987
Subtotal Exceptional Student Services	**$ 12,674,210**	**$ 13,023,199**	**$ 12,685,918**	**$ 15,230,117**	**$ 16,521,369**	**$ 257,145**	**$ 16,778,514**
C **Extra-Curricular Instruction 1800-2099**							
1 Salaries	$ 10,959	$ 24,546	$ 11,801	$ 13,327	$ 23,358	$ (3,471)	$ 19,887
2 Fringe Benefits	2,426	5,503	2,612	3,027	4,060	-	4,060
3 Purchased Services Professional	-	-	-	5,122	10,486	-	10,486
Purchased Services Property			-	-	100	(100)	-
Purchased Services Other			-	70		-	-
4 Supplies - Materials	-	-	4,000	4,480	4,480	-	4,480
5 Capital Expense	-	-	-	29,809	29,809	(29,809)	-
6 Other Expense	-	18	-	-	-	-	-
Subtotal Extra-Curricular Instruction	**$ 13,384**	**$ 30,067**	**$ 18,413**	**$ 55,836**	**$ 72,293**	**$ (33,380)**	**$ 38,913**
Total Instructional Program Expenditures	**$ 58,831,226**	**$ 68,937,265**	**$ 71,963,294**	**$ 78,672,542**	**$ 87,542,208**	**$ 2,945,404**	**$ 90,487,612**

SCHOOL DISTRICT 60

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

Adopted FY 24-25 Budget

Description	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	BUDGET Amended FY 2023-2024 Budget	BUDGET Increase (Decrease)	BUDGET Adopted FY 2024-2025 Budget
D **Support Programs Support Services-Student**	**Activities designed to assess and improve the well-being of students and to supplement the teaching process**						
1 Salaries	$ 6,493,933	$ 6,936,892	$ 7,258,332	$ 8,414,869	$ 8,447,648	$ 674,043	$ 9,121,691
Salaries CRF Offset	(75,637)		-			-	
2 Fringe Benefits	2,013,078	2,312,836	2,749,414	2,889,272	3,059,155	133,788	3,192,943
Benefits CRF Offset	(23,171)		-		-	-	-
3 Purchased Services Professional	169,879	199,203	268,493	248,074	405,824	(108,336)	297,488
Purchased Services Property	-	-	-	-	-	-	-
Purchased Services Other	-	-	57,060	55,504	113,284	(102)	113,182
4 Supplies - Materials	113,205	140,603	63,181	55,403	85,785	154,878	240,663
5 Capital Expense	17,635	28,987	131,223	142,500	149,898	4,000	153,898
6 Other Expense	4,415	4,299	9,269	8,921	11,372	100	11,472
Subtotal Support Services - Students	**$ 8,713,336**	**$ 9,622,820**	**$ 10,536,972**	**$ 11,814,544**	**$ 12,272,966**	**$ 858,371**	**$ 13,131,337**
E **Support Services-Instructional Staff 2200-22**	**Activities associated with assisting the Instructional Staff with content and process of providing learning experiences for students**						
1 Salaries	$ 2,627,334	$ 2,878,614	$ 3,148,604	$ 3,262,513	$ 3,560,556	$ 108,092	$ 3,668,648
2 Fringe Benefits	769,969	948,667	1,227,026	1,097,557	1,251,569	114,613	1,366,182
3 Purchased Services Professional	42,958	318,490	244,215	225,119	408,124	58,451	466,575
Purchased Services Property			139	75,665	78,500	(48,000)	30,500
Purchased Services Other			154,969	135,924	345,543	127,346	472,889
4 Supplies - Materials	146,005	164,943	77,978	241,323	308,340	(124,616)	183,724
5 Capital Expense	15,035	9,552	6,291	636	33,787	(6,041)	27,746
6 Other Expense	41,126	26,503	22,933	20,158	61,944	-	61,944
Subtotal Support Services-Instructional Staff	**3,642,427**	**4,346,770**	**4,882,156**	**5,058,894**	**$ 6,048,363**	**$ 229,845**	**$ 6,278,208**
F **General Administration 2300-2399**	**Activities concerned with establishing and administering policy for operating the school district**						
1 Salaries	$ 674,859	$ 817,833	$ 843,582	$ 911,357	$ 938,209	$ 15,304	$ 953,513
2 Fringe Benefits	190,981	257,240	302,585	294,218	322,063	7,012	329,075
3 Purchased Services Professional	474,054	489,710	499,651	814,331	1,014,742	8,200	1,022,942
Purchased Services Property			-	-	-	-	-
Purchased Services Other			54,666	64,924	123,081	79	123,160
4 Supplies - Materials	34,208	37,958	32,377	18,479	35,453	(5,006)	30,447
5 Capital Expense	4,540	3,616	3,700	1,948	8,623	4,966	13,589
6 Other Expense	50,701	53,447	50,410	51,503	130,387	(3,480)	126,907
Subtotal General Administration	**$ 1,429,343**	**$ 1,659,804**	**$ 1,786,971**	**$ 2,156,760**	**$ 2,572,558**	**$ 27,075**	**$ 2,599,633**
G **School Administration 2400-2499**	**Activities concerned with overall administrative responsibility for a school, or combination of schools.**						
1 Salaries	$ 6,933,791	$ 6,843,730	$ 7,663,253	$ 8,732,901	$ 9,030,713	$ 504,151	$ 9,534,864
2 Fringe Benefits	2,017,027	2,120,298	2,657,267	2,778,951	2,933,847	130,944	3,064,791
3 Purchased Services Professional	58,802	65,128	27,758	28,000	28,621	(261)	28,360
Purchased Services Property			38,523	18,844	47,364	(7,227)	40,137
Purchased Services Other			34,255	29,624	56,209	(25,664)	30,545
4 Supplies - Materials	143,968	187,481	232,741	285,367	397,878	(190,212)	207,666
5 Capital Expense	24,791	13,120	19,008	23,483	41,560	(30,496)	11,064
6 Other Expense	17,842	14,158	16,778	9,479	67,275	(36,645)	30,630
Subtotal School Administration	**$ 9,196,221**	**$ 9,243,915**	**$ 10,689,583**	**$ 11,906,650**	**$ 12,603,467**	**$ 344,590**	**$ 12,948,057**
H **Business Services 2500-2599**							
1 Salaries	$ 1,440,062	$ 1,609,612	$ 1,742,301	$ 1,975,901	$ 2,223,875	$ (39,902)	$ 2,183,973
2 Fringe Benefits	447,922	530,966	644,686	640,450	753,337	16,294	769,631
3 Purchased Services Professional	282,482	294,012	4,776	29,696	81,658	2,200	83,858
Purchased Services Property			(110,349)	306,322	397,717	-	397,717
Purchased Services Other			4,176	10,262	30,526	-	30,526
4 Supplies - Materials	132,489	273,809	191,036	153,685	222,603	-	222,603
5 Capital Expense	9,295	13,474	-	4,950	41,368	-	41,368
6 Other Expense	(381,902)	(516,924)	(592,222)	(589,299)	(580,445)	-	(580,445)
Subtotal Business Services	**$ 1,930,348**	**$ 2,204,949**	**$ 1,884,405**	**$ 2,531,967**	**$ 3,170,639**	**$ (21,408)**	**$ 3,149,231**

Program 2400-2499 Beginning in FY 2021 50 % A/D and A/D Sec to Fund 17

SCHOOL DISTRICT 60

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

Adopted FY 24-25 Budget

Description	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	BUDGET Amended FY 2023-2024 Budget	Increase (Decrease)	Adopted FY 2024-2025 Budget
I **Facilities, Maintenance and Operation of Plant 2600-2699**	**Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping grounds, buildings and equipment in effective working condition and state of repair**						
1 Salaries	$ 6,934,930	$ 6,966,760	$ 7,268,040	$ 8,231,245	$ 9,124,141	$ (43,492)	$ 9,080,649
2 Fringe Benefits	2,416,605	2,531,932	2,863,206	2,882,252	3,208,934	48,144	3,257,078
3 Purchased Services Professional	1,736,330	1,835,779	749,979	777,422	863,496	(550)	862,946
Purchased Services Property			1,207,796	1,278,871	1,768,698	(38,665)	1,730,033
Purchased Services Other			11,643	5,871	27,612	-	27,612
4 Supplies - Materials	4,047,568	4,720,109	5,998,718	5,423,292	6,542,360	386,684	6,929,044
5 Capital Expense	53,985	80,110	40,963	62,842	73,326	-	73,326
6 Other Expense	(36,573)	(37,994)	(15,052)	(20,050)	(9,598)	-	(9,598)
Subtotal Facilities, Maintenance and Operation of Plant	**$ 15,152,846**	**$ 16,096,697**	**$ 18,125,295**	**$ 18,641,745**	**$ 21,598,969**	**$ 352,121**	**$ 21,951,090**
J **Pupil Transportation Services 2700-2799**	**Activities concerned with the transportation of student to and from their places of residence and the public schools in which they are enrolled (Excludes field trips/Athletics)**						
1 Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2 Fringe Benefits	-	-	-	-	-	-	-
3 Purchased Services Professional	2,204,577	-	-	-	-	-	-
Purchased Services Property		86,731	99,536	103,462	115,828	-	115,828
Purchased Services Other		2,305,481	2,449,528	2,867,334	3,694,108	-	3,694,108
4 Supplies - Materials	66,888	181,347	146,509	416,513	417,190	-	417,190
5 Capital Expense	-	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-	-
Subtotal Student Transportation	**$ 2,271,465**	**$ 2,573,559**	**$ 2,695,574**	**$ 3,387,308**	**$ 4,227,126**	**$ -**	**$ 4,227,126**
K **Human Resources 2800-2839**	**Activities, other than general administration, which supports each of the other instructional and supporting services programs**						
1 Salaries	$ 1,350,313	$ 2,382,294	$ 2,898,881	$ 867,202	$ 948,573	$ 4,249	$ 952,822
Salaries CRF Offset	(223,511)	-		-	-	-	-
2 Fringe Benefits	409,503	279,071	408,399	279,429	315,897	6,665	322,562
Benefits CRF Offset	(97,603)	-	-	-	-	-	-
3 Purchased Services Professional	84,915	98,380	98,127	106,229	143,261	1,850	145,111
Purchased Services Property			-	-	-	-	-
Purchased Services Other			20,885	19,225	39,250	2,000	41,250
4 Supplies - Materials	19,819	25,824	29,489	33,130	38,560	-	38,560
5 Capital Expense	11,367	13,118	1,110	500	11,300	-	11,300
6 Other Expense	12,589	11,168	11,893	8,953	15,708	-	15,708
Subtotal Human Resources	**$ 1,567,393**	**$ 2,809,856**	**$ 3,468,785**	**$ 1,314,668**	**$ 1,512,549**	**$ 14,764**	**$ 1,527,313**
L **Information Systems Services 2840-2849, 2890**	**Activites concerned with preparing data for storage, storing data, and retrieving them for reproduction as information for management and reporting**						
1 Salaries	$ 915,771	$ 1,016,995	$ 1,010,759	$ 1,196,986	$ 1,334,043	$ (17,390)	$ 1,316,653
2 Fringe Benefits	281,756	329,238	368,230	405,455	447,285	8,718	456,003
3 Purchased Services Professional	398,774	421,524	58,671	47,182	101,431	1,169	102,600
Purchased Services Property	-	-	111,001	282,616	320,091	101,000	421,091
Purchased Services Other	-	-	1,059,476	1,490,988	1,539,123	17,700	1,556,823
4 Supplies - Materials	1,228,696	1,119,623	339,949	92,199	230,081	6,500	236,581
5 Capital Expense	89,835	120,701	183,836	100,956	421,929	(74,636)	347,293
6 Other Expense	5,451	7,247	3,763	2,910	6,600	-	6,600
Subtotal Information Systems	**$ 2,920,283**	**$ 3,015,328**	**$ 3,135,686**	**$ 3,619,291**	**$ 4,400,583**	**$ 43,061**	**$ 4,443,644**
M **Risk Management Services 2850**	**Activities concerned with the acquisition of various types of insurance coverage, other than employee benefits.**						
1 Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2 Fringe Benefits-Work Comp	-	-	-	-	-	-	-
3 Purchased Services Professional	-	-	-	-	-	-	-
Purchased Services Property			-	-	-	-	-
Purchased Services Other	1,000,000	900,000	700,000	874,999	700,000	(100,000)	600,000
4 Supplies - Materials	-	-	-	-	-	-	-
5 Capital Expense	-	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-	-
Subtotal Risk Management	**$ 1,000,000**	**$ 900,000**	**$ 700,000**	**$ 874,999**	**$ 700,000**	**$ (100,000)**	**$ 600,000**

SCHOOL DISTRICT 60

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

Adopted FY 24-25 Budget

Description	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	BUDGET Amended FY 2023-2024 Budget	BUDGET Increase (Decrease)	BUDGET Adopted FY 2024-2025 Budget
N **Other Support Services 2990-2999**	All other support services not classified elsewhere.						
1 Salaries	$ 421,417	$ 375,250	$ 758,836	$ 688,379	$ 1,024,133	$ (125,399)	$ 898,734
2 Fringe Benefits	1,016,786	1,094,076	1,009,684	886,134	1,207,057	6,924	1,213,981
3 Purchased Services Professional	45,163	51,061	23,290	17,807	25,280	1,520	26,800
Purchased Services Property			-	-	-	-	-
Purchased Services Other			11,735	16,807	25,729	-	25,729
4 Supplies - Materials	20,477	24,298	16,465	236	24,897	(192)	24,705
5 Capital Expense	-	-	-	-	-	-	-
6 Other Expense	1,749	4,580	56,862	9,107	67,685	-	67,685
Subtotal Support Services	**$ 1,505,592**	**$ 1,549,265**	**$ 1,876,873**	**$ 1,618,470**	**$ 2,374,781**	**$ (117,147)**	**$ 2,257,634**
O **Other Support Services**							
Volunteer Services 2900-2989	Volunteer Services						
1 Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2 Fringe Benefits	-	-	-	-	-	-	-
3 Purchased Services Professional	1,741	1,839	2,764	3,824	6,000	-	6,000
Purchased Services Property			-	-			-
Purchased Services Other			-	-			-
4 Supplies - Materials	3,012	6,312	6,884	7,000	12,432	-	12,432
5 Capital Expense	-	-	-		-	-	-
6 Other Expense	-	-	-	-	-	-	-
Subtotal Other Support Services	**$ 4,753**	**$ 8,151**	**$ 9,648**	**$ 10,824**	**$ 18,432**	**$ -**	**$ 18,432**
P **Facilities Acquisition and Construction Services 4000-4999**	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.						
1 Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2 Fringe Benefits	-	-	-	-	-	-	-
3 Purchased Services Professional	423,133	-	-	-	-	-	-
Purchased Services Property			-	-	-	-	-
Purchased Services Other		416,374	505,328	551,807	551,808	45,702	597,510
4 Supplies - Materials	-	-	-	-	-	-	-
5 Capital Outlay	-	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-	-
Subtotal Facilities Acquisition and Construction Services	**$ 423,133**	**$ 416,374**	**$ 505,328**	**$ 551,807**	**$ 551,808**	**$ 45,702**	**$ 597,510**
Q **Debt Service 5000-5999**	Servicing the debt of the school district, including payments of both principal and interest and debt issuance cost.						
1 Principal	$ 432,538	$ 457,790	$ 822,954	$ 533,448	$ 533,448	$ -	$ 533,448
2 Interest	146,385	146,541	209,928	111,188	111,188	-	111,188
Subtotal Debt Services	**$ 578,923**	**$ 604,330**	**$ 1,032,882**	**$ 644,636**	**$ 644,636**	**$ -**	**$ 644,636**
Total Support Program Expenditures	**$ 50,336,064**	**$ 55,051,817**	**$ 61,330,157**	**$ 64,132,563**	**$ 72,696,877**	**$ 1,676,973**	**$ 74,373,850**
Grand Total Expenditures	**$ 109,167,290**	**$ 123,989,083**	**$ 133,293,452**	**$ 142,805,105**	**$ 160,239,085**	**$ 4,622,377**	**$ 164,861,462**
R **Reserves & Contingencies**							
1 Assigned Operating Reserve per BOE policy 6% of Revenues	6,880,143	$ 7,400,363	$ 8,057,593	$ 8,532,536	$ 8,495,769	$ 411,954	$ 8,907,723
2 Unassigned	15,813,855	12,684,664	14,557,786	13,522,528	(3,120,875)	(131,202)	(3,252,077)
3 Assigned New Facility Supplies Multi Year	1,000,000	2,500,000	-	-	-	-	-
4 Assigned Textbooks Placeholder	-	-	-	-	-	-	-
5 Assigned School Placeholder	708,558	714,041	624,516	438,663	-	438,663	438,663
6 Restricted Fund Balance Multi Year	1,461,939	896,807	1,151,215	1,151,215	827,410	323,805	1,151,215
7 Non Spendable (Prepaid Expenditures)	1,380,973	2,339,896	2,339,896	2,339,896	2,083,802	256,094	2,339,896
8 TABOR 3%-Restricted	4,450,000	4,510,000	5,300,000	5,450,000	5,116,259	333,741	5,450,000
Ending Reserves & Contingencies	**$ 31,695,468**	**$ 31,045,771**	**$ 32,031,006**	**$ 31,434,838**	**$ 13,402,365**	**$ 1,633,055**	**$ 15,035,420**
Total Expenditures & Reserves	**$ 140,862,758**	**$ 155,034,854**	**$ 165,324,458**	**$ 174,239,943**	**$ 173,641,450**	**$ 6,255,432**	**$ 179,896,882**

SCHOOL DISTRICT 60							
ATHLETIC FUND 17							
Adopted FY 24-25 Budget							
					BUDGET		
DESCRIPTION	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	Adopted 2023-2024 Budget	Increase (Decrease)	Adopted FY 2024-2025 Budget
Assigned Fund Balance-Beginning-Athletics	$ 456,308	$ 701,845	$ 592,835	$ 289,835	$ 319,431	$ 286,164	$ 605,595
Assigned Fund Balance-Beginning-Gymnastics	$ 6,389	$ (153)	$ 427	6,846	2,380	1,814	4,194
	$ 462,697	**$ 701,692**	**$ 593,262**	**$ 296,681**	**$ 321,811**	**$ 287,978**	**$ 609,789**
Revenues							
Gate Receipts/Season Passes	115,459	298,680	272,637	299,415	$ 325,225	$ (15,421)	$ 309,804
Participation Fees	103,180	132,510	132,502	133,713	130,000	-	130,000
Contributions and Donations	16,750	44,145	53,250	37,675	51,750	(4,750)	47,000
Coca Cola	-	-	-	5,000	5,000	-	5,000
Pepsi Cola	-	5,000	-	-	-	-	-
Tournament Fees/Playoffs	1,750	2,080	150	517	2,500	(510)	1,990
Parking Fees/Rentals	-	45,300	25,810	38,400	40,000	-	40,000
Miscellaneous Revenue	17,289	17,642	24,251	13,468	2,500	13,102	15,602
Gymnastics 0122	13,200	18,761	25,707	20,748	21,000	(252)	20,748
Concessions 1501	16,966	115,680	115,495	135,316	146,875	(5,875)	141,000
Transfer from General Fund	1,531,160	1,800,000	1,800,000	2,750,000	2,750,000	(350,000)	2,400,000
Indirect Revenue	1,447	1,427	1,833	2,246	1,600	498	2,098
Total Revenues	**$ 1,817,201**	**$ 2,481,225**	**$ 2,451,634**	**$ 3,436,498**	**$ 3,476,450**	**$ (363,208)**	**$ 3,113,242**
Total Resources	**$ 2,279,898**	**$ 3,182,917**	**$ 3,044,896**	**$ 3,733,179**	**$ 3,798,261**	**$ (75,230)**	**$ 3,723,031**
Expenditures							
Extra-Curricular Instruction 1800-2099							
Salaries	$ 908,171	$ 1,107,927	$ 1,141,581	$ 1,266,829	$ 1,373,545	$ 11,908	$ 1,385,453
Fringe Benefits	220,241	269,522	282,001	316,794	345,207	4,779	349,986
Purchased Professional Services	92,994	152,550	167,802	243,787	210,717	102,428	313,145
Purchased Property Services	17,968	49,355	54,528	47,372	77,359	1,926	79,285
Travel/Transportation	61,909	169,977	199,323	183,684	227,777	31,858	259,635
Other Purchased Services	-	-	-	-	-	-	-
Supplies & Equipment	105,380	88,398	108,032	144,342	155,460	69,258	224,718
Dues & Fees	50,955	22,471	22,950	22,214	25,725	(3,225)	22,500
Sub Total Extra-Curricular Instruction	**$ 1,457,618**	**$ 1,860,200**	**$ 1,976,217**	**$ 2,225,022**	**$ 2,415,790**	**$ 218,932**	**$ 2,634,722**
Support Services-Instructional Staff 2200-2299							
Salaries	$ 47,721	$ 147,922	$ 176,523	$ 214,854	$ 195,774	$ 56,269	$ 252,043
Fringe Benefits	15,940	42,828	52,696	64,956	59,792	14,448	74,240
Purchased Services	827	223	18,690	19,378	23,297	9,689	32,986
Supplies - Materials	16,575	25,207	24,351	21,665	27,148	(6,947)	20,201
Capital Expense	250	15,988	5,426	552	6,300	315	6,615
Other Expense	5,112	9,877	6,868	6,889	9,975	499	10,474
Sub Total Support Services	**$ 86,425**	**$ 242,045**	**$ 284,553**	**$ 328,295**	**$ 322,286**	**$ 74,273**	**$ 396,559**

SCHOOL DISTRICT 60							
ATHLETIC FUND 17							
Adopted FY 24-25 Budget							
					BUDGET		
DESCRIPTION	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	Adopted 2023-2024 Budget	Increase (Decrease)	Adopted FY 2024-2025 Budget
School Administration 2400-2499							
Salaries	$ -	$ 272,369	$ 285,463	$ 315,963	$ 319,955	21,287	$ 341,242
Fringe Benefits	-	79,173	86,509	91,520	100,838	9,281	110,119
Purchased Services	-	-	-	-	-	-	-
Supplies - Materials	-	-	-	-	-	-	-
Sub Total School Administration	**$ -**	**$ 351,542**	**$ 371,972**	**$ 407,483**	**$ 420,793**	**$ 30,568**	**$ 451,361**
Facilities, Maintenance and Operation of Plant 2066-2699							
Salaries	$ -	$ -	$ -	$ -	$ 560	$ 28	$ 588
Fringe Benefits	-	-	-	-	128	6	134
Purchased Services	-	9,650	16,450	28,750	19,376	11,206	30,582
Supplies - Materials	-	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-	-
Other Expense	-	-	-	-	-	-	-
Sub Total Facilities, Maintenance and Operations	**$ -**	**$ 9,650**	**$ 16,450**	**$ 28,750**	**$ 20,064**	**$ 11,240**	**$ 31,304**
Gymnastics 0122	19,742	18,181	19,288	23,640	22,293	(129)	22,164
Concessions 1501	14,420	108,036	79,736	110,200	148,369	33,499	181,868
Total Expenditures	**$ 1,578,205**	**$ 2,589,654**	**$ 2,748,216**	**$ 3,123,390**	**$ 3,349,595**	**$ 368,383**	**$ 3,717,978**
Assigned Fund Balance-Ending-Athletics	701,845	592,835	289,835	605,595	$ 447,579	$ (445,304)	$ 2,275
Assigned Fund Balance-Ending-Gymnastics	(153)	427	6,846	4,194	1,087	1,691	2,778
	$ 701,692	**$ 593,262**	**$ 296,681**	**$ 609,789**	**$ 448,666**	**$ (443,613)**	**$ 5,053**
Total Expenditures & Ending Reserves	**$ 2,279,898**	**$ 3,182,916**	**$ 3,044,897**	**$ 3,733,180**	**$ 3,798,261**	**$ (75,230)**	**$ 3,723,031**

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

SCHOOL DISTRICT 60							
INSURANCE RESERVE FUND 18							
Adopted FY 24-25 Budget							
					BUDGET		
Description	**2020-2021 Audited**	**2021-2022 Audited**	**2022-2023 Audited**	**2023-2024 Estimated**	**Amended FY 2023-2024 Budget**	**Increase (Decrease)**	**Adopted FY 2024-2025 Budget**
Assigned Fund Balance Beginning	**$ 608,028**	**$ 850,785**	**$ 1,449,450**	**$ 2,215,919**	**$ 2,215,919**	**$ 110,860**	**2,326,779**
Revenues							
Per Pupil Allocations - General Fund	$ 1,350,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ -	$ 1,850,000
Per Pupil Overhead - Preschool Fund	28,900	28,900	28,900	-	-	-	-
Loss Recoveries	11,780	12,610	34,495	113,407	850,000	-	850,000
Other	-	-	249,693	-	-	-	-
Total Revenues	**$ 1,390,680**	**$ 1,891,510**	**$ 2,163,088**	**$ 1,963,407**	**$ 2,700,000**	**$ -**	**$ 2,700,000**
Total Resources	**$ 1,998,708**	**$ 2,742,295**	**$ 3,612,538**	**$ 4,179,326**	**$ 4,915,919**	**$ 110,860**	**$ 5,026,779**
Expenditures							
Insurance Costs							
Unemployment Compensation Insurance	$ 18,575	$ 122,225	$ 57,460	$ 108,285	$ 150,000	$ 10,000	$ 160,000
General Property Insurance	794,203	829,656	870,854	1,255,444	1,500,000	-	1,500,000
General Liability/Fidelity and Crime Insurance	192,656	197,557	189,681	188,236	200,000	-	200,000
Equipment Liability	44,608	45,244	47,946	69,964	90,000	-	90,000
Vehicle Property & Liability Insurance-M & O/Transportation	76,029	81,498	80,310	94,243	90,000	-	90,000
Subtotal Insurance Costs	$ 1,126,071	$ 1,276,180	$ 1,246,251	$ 1,716,172	$ 2,030,000	$ 10,000	$ 2,040,000
Losses and Deductibles							
Outside Contractor	$ -	$ -	$ 14,210	$ 134,008	$ 750,000	$ -	$ 750,000
Replace Equipment	-	5,755	2,090	-		-	
Supplies	-	-	833	1,668	$ 5,000	-	5,000
Non Capital Equipment	-	-	-	699	$ 5,000	-	5,000
Other	21,852	10,910	133,235	-	300,000	-	300,000
Subtotal Losses and Deductible	$ 21,852	$ 16,665	$ 150,368	$ 136,375	$ 1,060,000	$ -	$ 1,060,000
Total Expenditures	**1,147,923**	**1,292,845**	**1,396,619**	**1,852,547**	**$ 3,090,000**	**$ 10,000**	**$ 3,100,000**
Assigned Fund Balance Ending	**$ 850,785**	**$ 1,449,450**	**$ 2,215,919**	**$ 2,326,779**	**$ 1,825,919**	**100,860**	**$ 1,926,779**
Total Expenditures and Fund Balance	**$ 1,998,708**	**$ 2,742,295**	**$ 3,612,538**	**$ 4,179,326**	**$ 4,915,919**	**$ 110,860**	**5,026,779**

SCHOOL DISTRICT 60							
UNIVERSAL PRESCHOOL FUND 19							
Adopted FY 24-25 Budget							
					BUDGET		
Description	**2020-2021 Audited**	**2021-2022 Audited**	**2022-2023 Audited**	**2023-2024 Estimated**	**Amended FY 2023-2024 Budget**	**Increase (Decrease)**	**Adopted FY 2024-2025 Budget**
Reserved Fund Balance - Beginning	**$ 2,255,254**	**$ 1,874,501**	**$ 2,505,883**	**$ 3,353,804**	**$ 3,353,804**	**$ (1,242,345)**	**2,111,459**
Revenues							
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Per Pupil Funding-Early Childhood Education Ended 6-30-2023	4,522,852	5,553,097	5,805,672	-	-	-	-
Hold Harmless Funding	-	-	-	-	-	-	-
Universal Preschool Funding - CDEC 4 YEAR OLD	-	-	-	2,246,075	2,604,039	(48,913)	2,555,126
Universal Preschool Funding - CDEC 3 YEAR OLD	-	-	-	1,300,391	1,300,391	-	1,300,391
Universal Preschool Funding - CDEC 3 YEAR OLD WITH IEP	-	-	-	36,303	-	15,631	15,631
Transfer to/from General Fund	-	-	-	-	-	-	-
Total Revenues	**$ 4,522,852**	**$ 5,553,097**	**$ 5,805,672**	**$ 3,582,769**	**$ 3,904,430**	**$ (33,282)**	**3,871,148**
Total Resources	**$ 6,778,106**	**$ 7,427,598**	**$ 8,311,555**	**$ 6,936,573**	**$ 7,258,234**	**$ (1,275,627)**	**5,982,607**
Expenditures							
Regular Education Instruction 0040							
Salaries	$ 2,752,119	$ 2,812,425	$ 2,757,724	$ 3,081,590	$ 3,036,855	$ (247,254)	$ 2,789,601
Benefits	1,032,091	1,029,358	964,191	1,045,163	1,158,509	(166,924)	991,585
Purchased Educational Services	298,787	359,652	367,433	149,246	250,824	(215,646)	35,178
Purchased Services Property	-	-	25,000	-	-	-	-
Other Purchased Services	23,000	24,616	2,251	12,204	49,189	-	49,189
Supplies	81,223	56,840	47,914	54,018	138,972	24,540	163,512
Equipment	152,597	1,200	792	60,960	137,189	(22,360)	114,829
Other	25,687	28,293	26,519	24,262	44,173	(4,937)	39,236
Subtotal Instruction	$ 4,365,504	$ 4,312,383	$ 4,191,824	$ 4,427,443	$ 4,815,711	$ (632,581)	$ 4,183,130
Support Services-Instructional Staff 2200-2299							
Salaries	$ 238,957	$ 255,669	$ 263,394	$ 303,771	$ 327,211	55,387	$ 382,598
Benefits	70,329	76,487	79,349	92,724	114,965	12,812	127,777
Other Purchased Services	-	-	1,992	-	491	(491)	-
Supplies	2,672	2,162	2,960	1,177	2,616	-	2,616
Equipment	-	-	-	-	-	-	-
Other	-	-	-	-	2,369	-	2,369
Subtotal Support Service Instructional	$ 311,958	$ 334,318	$ 347,695	$ 397,671	$ 447,652	$ 67,708	$ 515,360
Other Support Services							
Capital Projects Fund Allocation	$ 145,500	$ 145,500	$ 145,500	$ -	$ -	$ -	$ -
Insurance Fund Allocation	28,900	28,900	28,900	-	-	-	-
Indirect charge	51,743	100,614	115,884	-	-	-	-
Subtotal Support Services	$ 226,143	$ 275,014	$ 290,284	$ -	$ -	$ -	$ -
Facilities Acquisition and Construction Services 4000-4999							
Replace playgrounds	$ -	$ -	$ 127,947	$ -	$ -	$ -	$ -
Total Expenditures	**$ 4,903,605**	**$ 4,921,715**	**$ 4,957,751**	**$ 4,825,114**	**$ 5,263,363**	**$ (564,873)**	**$ 4,698,490**
Reserved Fund Balance - Ending UPK	**$ -**	**$ -**	**$ -**	**$ 2,111,459**	**1,994,871**	$ (710,754)	**$ 1,284,117**
Reserved Fund Balance - Ending	**$ 1,874,501**	**2,505,883**	**3,353,804**	**-**	**-**	**-**	**-**
	$ 1,874,501	**$ 2,505,883**	**$ 3,353,804**	**$ 2,111,459**	**$ 1,994,871**	**$ (710,754)**	**$ 1,284,117**
Total Expenditures & Fund Balance	**$ 6,778,106**	**$ 7,427,598**	**$ 8,311,555**	**$ 6,936,573**	**$ 7,258,234**	**$ (1,275,627)**	**$ 5,982,607**

OTHER FUNDS

SCHOOL DISTRICT 60							
NUTRITION SERVICES FUND 21							
Adopted FY 24-25 Budget							
					BUDGET		
	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	Amended FY 2023-2024 Budget	Increase (Decrease)	Adopted FY 2024-2025 Budget
Assigned Fund Balance	**$ 6,103,103**	**$ 6,997,744**	**$ 7,263,584**	**$ 8,961,048**	**$ 8,961,048**	**$ 138,420**	**$ 9,099,468**
Prior Period Adjustment	-	(160,639)	-	-	-	-	-
Non Spendable Fund Balance	124,463	-	-	-	-	-	-
Total Fund Balance	**$ 6,227,566**	**$ 6,837,105**	**$ 7,263,584**	**$ 8,961,048**	**$ 8,961,048**	**$ 138,420**	**$ 9,099,468**
Revenues							
Interest Earnings	$ 7,468	$ 11,375	$ 183,392	$ 266,924	$ 219,887	$ 47,037	$ 266,924
Student Lunch Revenue	-	-	-	-	-	-	-
Adult Meal Revenue	25,824	4,279	4,640	3,838	7,509	(3,669)	3,840
Ala Carte Sales	15,496	30,202	22,975	43,957	59,209	(15,248)	43,961
Other	211,274	204,039	34,854	12,518	39,482	(31,798)	7,684
Healthy School Meals for All Breakfast	-	-	-	150,473	448,800	(298,330)	150,470
Healthy School Meals for All Lunch	-	-	-	362,525	1,080,579	(718,054)	362,525
Other State Revenue	70,648	70,169	71,988	124,967	124,966	1	124,967
Federal Revenue							
Breakfast Grant 4559 COVID 19 Begin Oct 2020	1,770,781	2,812,591	-	-	-	-	-
Lunch Grant 4559 COVID 19 Begin Oct 2020	3,214,990	5,773,732	-	-	-	-	-
Breakfast Grant 4553***	-	-	2,857,033	2,674,308	2,665,561	8,746	2,674,307
Lunch Grant 4555 ***	-	-	5,378,430	5,024,205	4,911,138	931,006	5,842,144
Commodities	498,981	702,039	679,672	694,192	694,192	(103,990)	590,202
COVID 19 CARES	826,026	-	-	-	-	-	-
COVID 19 Emergency Operational Cost Reimbursement	582,762	-	-	-	-	-	-
Summer Lunch Program	-	285,530	130,361	38,749	39,000	(250)	38,750
USDA Supply Chain Asssistance	-	-	540,018	293,268	293,268	(293,268)	-
Other - Grants	274,223	521,054	528,665	503,323	654,359	(153,042)	501,317
Transfer In from General Fund	-	-	-	-	-	-	-
Total Revenues	**$ 7,498,472**	**$ 10,415,009**	**$ 10,432,029**	**$ 10,193,248**	**$ 11,237,950**	**$ (630,859)**	**$ 10,607,091**
Total Resources	**$ 13,726,038**	**$ 17,252,114**	**$ 17,695,612**	**$ 19,154,296**	**$ 20,198,998**	**$ (492,439)**	**$ 19,706,559**
Expenditures							
Director of Nutrition Program 3110							
Salaries	$ 256,421	$ 183,661	$ 172,778	$ 193,525	$ 265,860	$ 20,258	$ 286,118
Benefits	78,519	53,429	51,830	58,385	89,115	7,539	96,654
Purchased Services	108,370	8,321,783	7,371,486	8,528,348	10,036,260	-	10,036,260
Supplies	99,118	59,098	41,463	71,062	75,580	(4,174)	71,405
Equipment	-	-	-	-	-	-	-
Other	4,962	3,468	1,890	1,200	9,126	174	9,300
Indirect Cost	297,897	61,000	61,000	65,880	65,880	-	65,880
Subtotal Director of Nutrition	**$ 845,287**	**$ 8,682,439**	**$ 7,700,447**	**$ 8,918,400**	**$ 10,541,821**	**$ 23,797**	**$ 10,565,618**
Food Preparation/Serving Program 3120							
Salaries	$ 1,990,189	$ 22,661	$ -	$ 160	$ -	$ -	$ -
Benefits	659,987	15,436	-	37	-	-	-
Purchased Services	68,255	106,681	83,282	72,468	218,914	-	218,914
Commodities	498,981	702,039	679,672	694,192	694,192	(103,979)	590,213
Other Food Supplies	2,342,567	26,980	4,886	99,118	138,993	(6,000)	132,993
Non-Food Supplies	156,268	33,035	28,217	59,847	73,057	10,000	83,057
Equipment	22,581	222,272	229,350	202,200	1,117,146	110,000	1,227,146
Other	-	-	-	-	-	-	-
Subtotal Food Preparation/Serving	**$ 5,738,828**	**$ 1,129,103**	**$ 1,025,407**	**$ 1,128,022**	**$ 2,242,302**	**$ 10,021**	**$ 2,252,324**

SCHOOL DISTRICT 60							
NUTRITION SERVICES FUND 21							
Adopted FY 24-25 Budget							
					BUDGET		
	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	Amended FY 2023-2024 Budget	Increase (Decrease)	Adopted FY 2024-2025 Budget
Food Delivery Program 3130							
Salaries	$ 104,134	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	26,571	15	-	-	-	-	-
Purchased Services	4,749	16,697	1,981	1,169	11,448	-	11,448
Supplies	8,727	6,813	6,730	7,237	10,260	-	10,260
Equipment - Vehicles	-	153,463	-	-	60,000	-	60,000
Other	-	-	-	-	-	-	-
Subtotal Food Delivery	$ 144,180	$ 176,988	$ 8,711	$ 8,406	$ 81,708	$ -	$ 81,708
Total Expenditures	**$ 6,728,295**	**$ 9,988,530**	**$ 8,734,564**	**$ 10,054,828**	**$ 12,865,831**	**$ 33,818**	**$ 12,899,649**
Committed Fund Balance	**$ 6,939,788**	**7,263,583.65**	**$ 8,961,048**	**$ 9,099,468**	**$ 7,333,167**	**$ (526,257)**	**$ 6,806,910**
Prior Period Adjustment	-	-			-	-	-
Non Spendable Fund Balance	57,956	-	-	-	-	-	-
Total Fund Balance	**$ 6,997,744**	**$ 7,263,584**	**$ 8,961,048**	**$ 9,099,468**	**$ 7,333,167**	**$ (526,257)**	**$ 6,806,910**
Total Expenditures & Net Assets	**$ 13,726,038**	**$ 17,252,114**	**$ 17,695,612**	**$ 19,154,296**	**$ 20,198,998**	**$ (492,439)**	**$ 19,706,559**
***** USDA returning to prepandemic coding**							

SCHOOL DISTRICT 60

GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22

Adopted FY 24-25 Budget

DESCRIPTION	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	2023-2024 Carryover Estimated	2024-2025 Grant Awards	BUDGET Amended Budget FY 2023-2024	BUDGET Increase (Decrease)	BUDGET Adopted FY 2024-2025 Budget
Revenues									
Federal Grants	$ 25,506,574	$ 25,048,370	$ 35,064,882	$ 50,694,734	$ 9,965,027	$ 24,298,329	$ 68,994,642	$ (34,731,286)	$ 34,263,356
State Grants	3,956,164	3,590,465	3,054,648	1,475,187	797,342	6,598,018	7,041,040	354,320	7,395,360
Local Grants	97,350	141,815	174,958	182,494	137,915	855,085	992,574	426	993,000
Total Revenues	**$ 29,560,088**	**$ 28,780,650**	**$ 38,294,488**	**$ 52,352,416**	**$ 10,900,284**	**$ 31,751,432**	**$ 77,028,256**	**$ (34,376,540)**	**$ 42,651,716**
Expenditures									
Federal Grants									
No Child Left Behind, Title I, Part A: Improving Basic Programs	$ 6,260,480	$ 6,912,509	$ 7,356,911	$ 7,864,058	$ 743,398	$ 7,027,999	$ 8,607,262	$ (835,865)	$ 7,771,397
Coronavirus Relief Fund	8,201,131	-		-	-	-	-	-	-
Special Education: Grants to States IDEA Part B	3,385,305	3,308,849	3,136,418	3,888,281	89,483	3,640,025	3,977,764	(248,256)	3,729,508
Carl Perkins Vocational & Applied Technolgy Education Act, Title I, Vocational Education	111,456	114,199	37,717	105,311	96,652	200,000	219,629	77,023	296,652
Individuals with Disabilities Education Act, Part B (IDEA): Special Education: Preschool Grants	80,773	86,754	69,173	139,596	-	84,540	139,596	(55,056)	84,540
No Child Left Behind: Title III Part A: English Language Acquisition: Language Enhancement	91,932	59,647	58,241	69,503	22,077	63,213	91,580	(6,290)	85,290
No Child Left Behind, Title II, Part A. Teacher and Principal Training and Recruiting Fund	964,541	832,307	866,721	824,086	452,336	882,672	1,273,810	61,198	1,335,008
Elementary and Secondary School Emergency Relief Funds III ARP	-	923,372	8,816,559	31,369,553	1,885,735	-	33,255,289	(31,369,554)	1,885,735
ARP ESSER II Supplemental	-	-	98,156	11,510	35,977	-	45,667	(9,690)	35,977
Elementary and Secondary School Emergency Relief II Supplemental Set-Aside ESS	-	4,151	92,542	64,114	-	-	69,995	(69,995)	-
Elementary and Secondary School Emergency Relief Funds II CCRRSA	25,513	7,746,449	10,109,188	1,249,542	-	-	1,235,002	(1,235,002)	-
Every Student Succeeds Act (ESSA), Title IV-A: Student Support and Academic Enrichment Grants	465,068	377,785	388,917	689,996	200,096	508,243	887,304	(178,965)	708,339
Elementary and Secondary School Emergency Relief Funds	2,349,185	2,348,392	-		-	-	-	-	-
American Rescue Plan ESSER- EASI	-	61,015	468,996	313,854	-	-	313,854	(313,854)	-
Teacher Mentor Program Grant	-	-	210,372	309,410	141,140	-	690,728	(549,588)	141,140
CDE Learning Cohort	-	15,105	29,895		-	-	-	-	-
Stronger connections Grant			-	48,837	33,522	117,641	200,000	(48,837)	151,163
ESSER III SA Learning Math Cohort			556	50,212	29,232	-	79,444	(50,212)	29,232
SNAP EBT			5,950	6,180	-	-	6,180	(6,180)	-
CNP Farm to School	-	11,578	-		-	-	-	-	-
No Child Left Behind, Title I, Part A: Improving Basic Programs Operated by Schools. Turnaround Grant	370,023	236,505	75,879	480,548	199,952	156,000	633,000	(277,048)	355,952
Coronavirus Relief Fund At Risk Funding	1,679,151	-	-		-	-	-	-	-
Idea Part C Child Find	266	-	-		-	-	-	-	-
McKinney-Vento Homeless Education Assistance Impovement Act of 2001 Title X NCLB	-	-	6,166	79,177	7,752	72,441	86,929	(6,736)	80,193
PSAS Safe School Reopening	435,000	-			-	-	-	-	-
IDEA Part B American Rescue Plan (ARP)	-	226,323	366,760		-	-	-	-	-
Response, Innovation, and Student Equity (RISE) Education Fund	-	-	551,847	667,238	-	-	693,153	(693,153)	-
GEER- Bright Spot Award	-	-	175,962	8,696	-	-	8,697	(8,697)	-
ELC CDPHE		19,088	6,728		-	-	-	-	-
Emergency Response CDE Nursing Workforce	-	59,725	60,002		-	-	-	-	-
Title III	268	-				-	-	-	-
American Rescue Plan ESSER Homeless Children and Youth	-	32,556	32,736			-	-	-	-
American Rescue Plan ESSER III Homless Children and Youth-II	-	27,924	23,555	125,817	-	-	122,871	(122,871)	-
Medicaid - Reimbursement	1,055,578	1,644,137	2,018,937	2,329,215	6,027,674	2,045,555	8,356,889	(283,660)	8,073,229
Other Federal Grants	30,905			-	-	9,500,000	7,999,999	1,500,001	9,500,000
Subtotal Federal Grants	**$ 25,506,574**	**$ 25,048,370**	**$ 35,064,882**	**$ 50,694,734**	**$ 9,965,027**	**$ 24,298,329**	**$ 68,994,642**	**$ (34,731,286)**	**$ 34,263,356**
State Grants									
School Councelor Corp Grant	$ -	$ -	$ -	$ 41,900	$ -	$ 360,000	$ 41,900	$ 318,100	$ 360,000
Early Literacy Grant	1,799,349	2,087,535	1,259,316	253,784	29,759	$ -	213,624	(183,865)	29,759
READ Act	159,350	-	-	-	-	-	-	-	-
School Turnaround Leaders Development Program	442,814	278,483	352,415	250,761	491,665	250,500	742,426	(261)	742,165
Gifted Education Universal Screening and Qualified Personnel	42,276	31,522	39,753	58,250		58,249	58,249	-	58,249
Re-Engagement Grant - CHPA	-	-	100,000	100,000	-	-	-	-	-
Bullying Prevention Grant	215,421	199,351	-	-	-	-	-	-	-
Career Development Incentive Program	-	-	-	-	24,626	-	24,626	-	24,626
Computer Science Education Grant	24,974	43,128	28,696	19,718	18,008		37,726	(19,718)	18,008
ELG Professional Development	3,750	117,100	148,458	-	-	-	-	-	-
ELG Sustainability	63,418	-	228,855	-	-	-	12,101	(12,101)	-
Ninth Grade Success	83,268	10,672	79,977	92,179	81,627	249,486	99,830	231,283	331,113
READ Act	1,094,391	716,857	724,839	648,274	80,000	679,784	728,275	31,509	759,784
Connecting Colorado Students	27,153	58,646		-	-	-	-	-	-
Child Care Relief - DHS	-	47,171		-	70,779	-	70,779	-	70,779
Outdoor Equity Grant Program CPW	-	-	81,144	-	-	-	-	-	-
Sole CPW	-	-	11,195	10,322	878	-	11,505	(10,627)	878
Other State Grants	-	-		-	-	4,999,999	4,999,999	-	4,999,999
Subtotal State Grants	**$ 3,956,164**	**$ 3,590,465**	**$ 3,054,648**	**$ 1,475,187**	**$ 797,342**	**$ 6,598,018**	**$ 7,041,040**	**$ 354,320**	**$ 7,395,360**
Other Grants									
Local Grants	$ 97,350	$ 141,815	$ 174,958	$ 182,494	$ 137,915	$ 855,085	$ 992,574	$ 426	$ 993,000
Subtotal Other Grants	**$ 97,350**	**$ 141,815**	**$ 174,958**	**$ 182,494**	**$ 137,915**	**$ 855,085**	**$ 992,574**	**$ 426**	**$ 993,000**
Total Expenditures	**$ 29,560,088**	**$ 28,780,650**	**$ 38,294,488**	**$ 52,352,416**	**$ 10,900,284**	**$ 31,751,432**	**$ 77,028,256**	**$ (34,376,540)**	**$ 42,651,716**

SCHOOL DISTRICT 60					
FUND 23 STUDENT ACTIVITY FUND					
Adopted FY 24-25 Budget					
			BUDGET		
Description	2022-2023 Audited	2023-2024 Estimated	Amended FY 2023-2024 Budget	Increase (Decrease)	Adopted FY 2024-2025 Budget
Committed Fund Balance - Beginning	**$ 2,143,681**	**$ 2,475,588**	**$ 2,475,588**	**$ 243,486**	**$ 2,719,074**
Revenues					
Interest Revenue	$ 60,750	$ 88,420	$ 58,925	$ 29,075	$ 88,000
Local Revenue	1,932,000	2,048,002	2,500,000	-	2,500,000
Total Revenues	**$ 1,992,750**	**$ 2,136,422**	**$ 2,558,925**	**$ 29,075**	**$ 2,588,000**
Total Resources	**$ 4,136,431**	**$ 4,612,010**	**$ 5,034,513**	**$ 272,561**	**$ 5,307,074**
Expenditures					
Salary	$ 9,461	$ 10,462	$ 15,292	$ -	$ 15,292
Benefits	2,230	2,117	3,495	-	3,495
Purchased Services	398,487	449,048	572,000	-	572,000
Supplies	1,222,540	1,249,662	3,691,627	-	3,691,627
Equipment	2,108	162,934	298,612	-	298,612
Other (Printing/Dues & Fees)	26,017	18,713	40,000	-	40,000
Total Expenditures	**$ 1,660,843**	**$ 1,892,936**	**$ 4,621,026**	**$ -**	**$ 4,621,026**
Committed Fund Balance - Ending	**$ 2,475,588**	**$ 2,719,074**	**$ 413,487**	**$ 272,561**	**$ 686,048**
Total Expenditures and Net Assets	**$ 4,136,431**	**$ 4,612,010**	**$ 5,034,513**	**272,561**	**$ 5,307,074**

SCHOOL DISTRICT 60							
EDUCATION FOUNDATION FUND 27							
Adopted FY 24-25 Budget							
					BUDGET		
Description	**2020-2021 Audited**	**2021-2022 Audited**	**2022-2023 Audited**	**2023-2024 Estimated**	**Amended FY 2023-2024 Budget**	**Increase (Decrease)**	**Adopted FY 2024-2025 Budget**
Committed Fund Balance Beginning	**$ 192,837**	**$ 230,579**	**$ 229,453**	**$ 231,301**	**$ 231,301**	**$ (38,047)**	**$ 193,254**
Revenues							
Earnings on Investments	$ 220	$ 368	$ 5,952	$ 8,651	$ 8,000	$ 1,000	$ 9,000
Grant Revenue	15,263	11,732	-	8,580	30,000	-	30,000
Other Local Revenue	73,372	63,907	73,607	28,000	120,000	-	120,000
Total Revenues	**$ 88,855**	**$ 76,007**	**$ 79,559**	**$ 45,231**	**$ 158,000**	**$ 1,000**	**$ 159,000**
Total Resources	**$ 281,692**	**$ 306,586**	**$ 309,012**	**$ 276,532**	**$ 389,301**	**$ (37,047)**	**$ 352,254**
Expenditures							
Instructional	$ 39,892	$ 26,883	$ 37,289	$ 43,745	$ 243,921	$ (4,936)	$ 238,985
Extra Curricular	-	36,996	696	31,037	76,944	(26,944)	50,000
Student Support	8,282	-	30,284	-	31,000	-	31,000
Administration/Community Support	340	10,306	6,340	5,996	10,000	-	10,000
Business Services	2,599	2,948	3,102	2,500	5,000	-	5,000
Total Expenditures	**$ 51,113**	**$ 77,133**	**$ 77,711**	**$ 83,278**	**$ 366,865**	**$ (31,880)**	**$ 334,985**
Committed Fund Balances Ending	**$ 230,579**	**$ 229,453**	**$ 231,301**	**$ 193,254**	**$ 22,436**	**$ (5,167)**	**$ 17,269**
Total Expenditures & Net Assets	**$ 281,692**	**$ 306,586**	**$ 309,012**	**$ 276,532**	**$ 389,301**	**$ (37,047)**	**$ 352,254**

SCHOOL DISTRICT 60					
BOND REDEMPTION FUND 31					
Adopted FY 24-25 Budget					
			BUDGET		
Description	**2022-2023 Audited**	**2023-2024 Estimated**	**Amended FY 2023-2024 Budget**	**Increase (Decrease)**	**Adopted FY 2024-2025 Budget**
Restricted Fund Balance-Beginning	**$ 19,142,706**	**$ 18,912,430**	**$ 18,912,430**	**$ (346,908)**	**$ 18,565,522**
Revenues & Other Sources					
Interest Income	$ 548,140	$ 700,874	$ 600,000	$ 100,000	700,000
State Parks	57	60	-	-	-
Property Taxes	17,595,875	16,887,842	17,698,889	28,422	17,727,311
Total Revenues	**$ 18,144,072**	**$ 17,588,776**	**$ 18,298,889**	**$ 128,422**	**18,427,311**
Total Resources	**$ 37,286,778**	**$ 36,501,206**	**$ 37,211,319**	**$ (218,486)**	**$ 36,992,833**
Expenditures & Other Uses					
Interest Long-Term Debt	$ 190,350	$ -	$ -	$ -	$ -
Principal Long-term Debt	7,730,000	-	-	-	-
Banking Fees	3,500	3,500	6,000	-	6,000
Interest Long-Term Debt 2020 Bond	9,782,969	9,189,775	9,189,775	89,250	9,279,025
Principal Long-term Debt 2020 Bond	-	8,075,000	8,075,000	400,000	8,475,000
Interest Long-Term Debt 2020 Bond for BEST	235,000	224,711	224,710	(10,529)	214,181
Principal Long-term Debt 2020 Bond for BEST	432,529	442,698	442,698	10,408	453,106
Banking Fees 2020 Bond	-	-	-	-	-
Total Expenditures	**$ 18,374,348**	**$ 17,935,684**	**$ 17,938,183**	**$ 489,128**	**$ 18,427,311**
Increase (Decrease) to Fund Balance	$ (230,276)	$ (346,908)	$ 360,706	$ (360,706)	$ (0)
Restricted Fund Balance-Ending	**$ 18,912,430**	**$ 18,565,522**	**$ 19,273,136**	**$ (707,614)**	**$ 18,565,522**
Total Expenditures & Fund Balance	**$ 37,286,778**	**$ 36,501,206**	**$ 37,211,319**	**$ (218,486)**	**$ 36,992,833**

SCHOOL DISTRICT 60

General Obligation Refunding Bonds, Series 2009

General Obligation Bonds, Series 2020

Colorado BEST Match GO Bonds 2020

Adopted FY 24-25 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					*$ 150,850,000*	*$ 37,418,675*	*$ 188,268,675*		
12/1/2040	*PAID IN FULL*		*$ 6,962,161*	*$ 1,027,348*					

SCHOOL DISTRICT 60

BUILDING FUND BOND 2020 FUND 41 BY LOCATION

Adopted FY 24-25 Budget

					BUDGET		
Description	**2020-2021 Audited**	**2021-2022 Audited**	**2022-2023 Audited**	**2023-2024 Estimated**	**Amended 2023-2024 Budget**	**Increase (Decrease)**	**Adopted FY 2024-2025 Budget**
Beginning Fund Balance							
Committed Fund Balance	$ 208,731,508	$ 212,036,263	$ 22,027,809	$ -	$ -	$ 1,306,824	$ 1,306,824
Committed Fund Balance - Carryover Projects	44,733,077	-	25,496,923	(40,024,222)	(40,024,222)	30,647,786	(9,376,436)
Committed Fund Balance - Construction In Progress	1,921,858	25,663,892	92,467,244	89,168,820	89,168,820	(58,255,830)	30,912,990
Beginning Fund Balance	**$ 255,386,443**	**$ 237,700,155**	**$ 139,991,976**	**$ 49,144,598**	**$ 49,144,598**	**$ (26,301,220)**	**$ 22,843,378**
Revenues							
Investment Income	$ 2,855,837	$ 1,984,191	$ 2,974,109	$ 2,227,617	$ 1,913,670	$ (1,413,670)	$ 500,000
Dividends	3,750	85,172	75,839	12,788	25,000	(25,000)	-
Realized Gain (Loss) on Investments	278,111	-	-	-	-	-	-
Unrealized Gains (Loss) on Investments	(2,090,122)	(1,715,346)	213,404	177,717	133,415	(133,415)	-
Other Energy Rebates	-	-	-	462,251	602,251	(462,251)	140,000
Misc Income	-	-	-	292	-	-	-
BEST Grant Franklin	5,320,000	-	-	2,121,702	1,755,685	(1,755,685)	-
BEST Grant Sunset Park	5,320,000	-	71,621	2,749,111	1,933,970	(1,933,970)	-
Total Revenues	**$ 11,687,576**	**$ 354,018**	**$ 3,334,973**	**$ 7,751,477**	**$ 6,363,991**	**$ (5,723,991)**	**$ 640,000**
Total Resources	**$ 267,074,019**	**$ 238,054,173**	**$ 143,326,949**	**$ 56,896,075**	**$ 55,508,589**	**$ (32,025,211)**	**$ 23,483,378**
Expenditures							
Baca Elementary	$ 14,955	$ 11,224	$ (0)	$ -	$ -	$ -	$ -
Belmont Elementary	63,948	15,481	749,017	20,000	20,000	(20,000)	-
Bessemer Elementary	14,955	11,224	(0)	-	-	-	-
Beulah Heights Elementary	80,307	478,069	136,807	-	-	-	-
Bradford Elementary	14,955	11,224	(0)	-	-	-	-
Columbian Elementary	14,955	11,224	-	-	-	-	-
Fountain IMS	14,955	41,387	-	-	-	-	-
Franklin Elementary	149,546	1,855,851	4,481,584	1,944,619	1,615,080	(1,595,367)	19,713
Franklin Technology			6,300	166,502	190,815	(128,135)	62,680
Franklin Demo	-	-	142,755	-	279,921	-	279,921
Franklin Site Improvements		-	1,324,074	26,618	105,441	(26,618)	78,823
Goodnight K-8	14,955	11,224	-	-	-	-	-
Haaff Elementary	14,955	11,224	-	-	-	-	-
Highland Park Elementary	756,850	693,476	151,813	-	-	-	-
Heritage Elementary	14,955	11,224	-	-	-	-	-
Irving Elementary	14,955	194,453	1,578	-	-	-	-
Minnequa Elementary	502,200	14,839	31,831	-	-	-	-
Morton Elementary	14,955	64,004	-	-	-	-	-
Park View Elementary	14,955	84,264	1,578	-	-	-	-
South Park Elementary	200,448	70,384	304,078	332,128	332,128	(9,128)	323,000
Sunset Park Elementary	137,548	1,873,351	5,870,061	2,644,569	3,963,300	(2,645,690)	1,317,610
Sunset Park Technology	-	-	6,740	227,997	286,374	(223,694)	62,680
Sunset Park Demo	-	-	72,521	-	147,144	(147,144)	-
Sunset Park Site Improvements	-	-	324,249	43,888	464,762	(327,485)	137,277
Corwin International Magnet School	14,955	11,224	-	-	-	-	-
Heaton Middle School	313,614	43,288	237,230	-	-	675,000	675,000
Pueblo Academy of Arts	4,160,744	5,216,569	949,977	3,562	3,563	756,437	760,000
Risley Middle School	14,955	11,224	-	-	-	-	-
Roncalli Middle School	14,955	11,224	-	-	-	2,148,000	2,148,000
Centennial High School	6,633,227	36,999,331	17,913,612	4,723,756	6,007,961	(4,987,333)	1,020,628
Centennial High School Site Improvements	-	-	4,528,478	3,358,002	3,521,052	(2,270,208)	1,250,844
Centennial High School Tech	-	-	-	327,945	292,947	(200,319)	92,628
Centennial Demo	-	-	-	1,894,644	2,117,445	(230,471)	1,886,974

SCHOOL DISTRICT 60							
BUILDING FUND BOND 2020 FUND 41 BY LOCATION							
Adopted FY 24-25 Budget							
					BUDGET		
Description	**2020-2021 Audited**	**2021-2022 Audited**	**2022-2023 Audited**	**2023-2024 Estimated**	**Amended 2023-2024 Budget**	**Increase (Decrease)**	**Adopted FY 2024-2025 Budget**
Central High School	970,295	4,714,162	3,998,875	1,355,768	1,355,768	(1,355,768)	-
East High School	7,181,265	35,721,891	18,199,299	5,094,000	6,007,961	(1,981,585)	4,026,375
Easy High School Site Improvements	-	-	6,141,239	3,551,350	3,447,253	(2,602,420)	844,833
East High Tech	-	-	273,880	311,834	281,674	(198,589)	83,085
East High Demo	-	-	24,843	1,914,966	1,901,724	(1,901,724)	-
South High School	5,489,480	3,685,605	398,417	6,471	6,471	1,343,529	1,350,000
Freed Nettie S	360,569	4,886,105	25,780,970	2,445,107	3,291,340	(3,291,340)	-
Freed Nettie S Tech	-	-	-	164,844	225,679	(167,063)	58,616
Freed Nettie S Site Improvements	-	-	1,608,340	3,448,761	3,448,761	(3,448,761)	-
Paragon	14,955	11,224	-	-	-	-	-
Administration	14,955	68,976	776	-	-	-	-
Paying Agent Fee	4,500	-	9,000	4,500	9,000	(9,000)	-
Advisory Services	146,854	114,505	24,239	20,000	20,000	(20,000)	-
Bond Issuance Cost	-	-	-	-	-	-	-
Advertising		264	-	-	5,000	(5,000)	-
Contingency	-	-	-	-	15,925,040	(11,033,040)	4,892,000
Salary Const Manager	80,001	81,997	84,117	16,746	16,746	(16,746)	-
PERA Medicare	17,905	18,359	19,263	3,830	3,830	(3,830)	-
Benefits	1,117	1,132	1,166	-	-	-	-
Purchased Services	-	-	-	-	-	-	-
Purchased Services Mileage/Travel	-	-	-	-	-	-	-
Supplies	4,822	1,726	699	63	63	(63)	-
Motor Fuel	791	1,946	1,870	228	2,000	(2,000)	-
Electronic Media	1,598	315	-	-	191	(191)	-
Equipment	825	-	-	-	-	-	-
Printing	-	-	-	-	-	-	-
Facilities	14,955	11,224	-	-	-	-	-
Pass Thru CHPA	432,214	355,630	-	-	212,156	-	212,156
Pass Thru PSAS FH	-	618,926	381,074	-	-	-	-
Heroes	1,414,001	-	-	-	-	-	-
Carlile (closed 2021 move to loc 979)	14,955	11,224	-	-	-	-	-
Total Expenditures	**$ 29,373,865**	**$ 98,062,197**	**$ 94,182,351**	**$ 34,052,698**	**$ 55,508,589**	**$ (33,925,745)**	**$ 21,582,844**
Fund Balance Designations							
Committed Fund Balance	$ 212,036,262	$ 22,027,809	$ -	$ 1,306,824	$ -	1,900,534	$ 1,900,534
Committed Fund Balance - Carryover Projects*	-	25,496,923	(40,024,222)	(9,376,436)	-	-	-
Committed Fund Balance - CIP	25,663,892	92,467,244	89,168,820	30,912,990	-	-	-
Subtotal	**$ 237,700,154**	**$ 139,991,976**	**$ 49,144,598**	**$ 22,843,378**	**$ -**	**$ 1,900,534**	**1,900,534**
Total Expenditures and Fund Balance	**$ 267,074,019**	**$ 238,054,173**	**$ 143,326,949**	**$ 56,896,076**	**$ 55,508,589**	**$ (32,025,211)**	**$ 23,483,378**

SCHOOL DISTRICT 60							
CAPITAL PROJECTS FUND 43							
Adopted FY 24-25 Budget							
					BUDGET		
Description	**2020-2021 Audited**	**2021-2022 Audited**	**2022-2023 Audited**	**2023-2024 Estimated**	**Amended FY 2023-2024 Budget**	**Increase (Decrease)**	**Adopted FY 2024-2025 Budget**
Beginning Fund Balance							
Assigned Fund Balance	$ 7,139,672	$ 13,589,269	$ 14,028,954	$ 18,464,639	$ 18,464,639	$ 11,582,103	$ 30,046,742
Assigned Carryover Projects-Facilities	1,203,652	1,957,916	4,097,950	480,718	480,718	2,973,229	3,453,947
Assigned Construction In Progress	-	-	973,535	7,473,311	7,473,311	(7,473,311)	-
Assigned Emergency Reserve	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000
Assigned - New School K-8	-	-	2,000,000	-	-	-	-
Non-spendable - Prepaid expenditures	-	-	-	-	-	-	-
Beginning Fund Balance	**$ 10,343,324**	**$ 17,547,185**	**$ 23,100,440**	**$ 28,418,668**	**28,418,668**	**$ 7,082,021**	**$ 35,500,689**
Revenues							
Specific Ownership Taxes	$ 1,852,104	$ 1,917,355	$ 1,723,694	$ 1,900,000	$ 1,900,000	$ -	$ 1,900,000
Investment Income	11,305	26,341	478,356	750,000	750,000	-	750,000
Sale of Fixed Assets	24,384	113,124	39,849	15,000	15,000	-	15,000
Sale of Land/ Building	-	-	497,287	-	-	-	-
Sponsorships - Dutch Clark Stadium Scoreboard	12,000	-	-	-	-	-	-
BEST Grant Matching Revenue	475,640	-	-	-	750,000	-	750,000
BEST Grant HVAC Heritage	-	-	3,721,664	-	-	-	-
BEST Grant HVAC Risley	-	-	1,714,723	91,084	91,084	(91,084)	-
HB19-1055 Kindergarten FFE	162,636	17,506	2,849	-	-	-	-
Grants - Other	-	-	-	-	-	-	-
Misc Income	-	-	1,649	-		-	
Roof Repair Project	-	-	-	2,776,076	-	25,673,924	25,673,924
ESPC Revenue	-	8,320	-	-	-	-	-
COGO Grant Bessemer	-	-	-	-	-	-	-
BEST Grant Flow thru CHPA	-	-	9,620,170	15,284,989	20,515,787	(15,284,989)	5,230,798
Per Pupil Allocation from General Fund	6,800,000	9,800,000	9,800,000	9,800,000	9,800,000	-	9,800,000
Per Pupil Overhead from Preschool Fund	145,500	145,500	145,500	-	-	-	-
Total Revenues	**$ 9,483,569**	**$ 12,028,145**	**$ 27,745,741**	**$ 30,617,149**	**33,821,871**	**$ 10,297,851**	**$ 44,119,722**
Total Resources	**$ 19,826,893**	**$ 29,575,330**	**$ 50,846,180**	**$ 59,035,816**	**62,240,539**	**$ 17,379,872**	**$ 79,620,411**
Expenditures							
Facility Improvements & Repairs							
Baca	$ -	$ 3,240	$ 25	$ 128,688	$ 132,355	$ (114,355)	$ 18,000
Belmont	-	59,390	50,840	49,067	49,067	(49,067)	-
Bessemer Academy	-	42,573	49,300	67,161	69,400	(63,891)	5,509
Beulah Heights	-	59,262	112,455	80,406	229,514	(217,140)	12,374
Bradford	-	27,075	400,381	117,641	132,376	(132,376)	-
Columbian	8,298	112,260	49,027	32,575	32,575	(32,575)	-
Fountain International Magnet School (FIMS)	414,464	83,487	2,320	456,406	424,000	41,156	465,156
Franklin	-	16,950	40,877	9,005	9,144	(9,144)	-
Goodnight	39,510	139,060	809,744	343,617	429,502	(117,627)	311,875
Haaff	-	69,648	-	118,123	115,455	(115,455)	-

SCHOOL DISTRICT 60							
CAPITAL PROJECTS FUND 43							
Adopted FY 24-25 Budget							
					BUDGET		
Description	**2020-2021 Audited**	**2021-2022 Audited**	**2022-2023 Audited**	**2023-2024 Estimated**	**Amended FY 2023-2024 Budget**	**Increase (Decrease)**	**Adopted FY 2024-2025 Budget**
Highland Park	-	-	24,440	-	-	-	-
Heritage Repairs	5,000	26,008	740,715	(50,525)	22,031	739	22,770
Irving	-	-	-	112,008	220,010	(220,010)	-
Minnequa	-	5,573	-	201,828	266,700	(66,700)	200,000
Morton	-	126,366	95,984	44,977	62,477	82,523	145,000
Parkview	-	378,607	53,100	32,460	32,464	(32,464)	-
South Park	-	15,980	34,940	634,229	634,230	(756)	633,474
Sunset Park	-	-	11,473	37,269	28,642	(28,642)	-
Corwin International Magnet School	-	5,100	214,345	116,645	187,643	292,357	480,000
Heaton	30,626	39,673	220,309	56,592	56,860	255,986	312,846
Pueblo Academy of Arts	-	75,740	321,869	183,874	167,623	655,681	823,304
Risley Middle School	147,230	21,394	627,200	169,444	65,990	527,380	593,370
Roncalli STEM Academy	-	-	21,274	23,230	38,110	(37,860)	250
Nettie S Freed	-	-	1,850	-	-	-	-
Paragon	-	34,850	23,916	165,007	188,976	(151,404)	37,572
Centennial	47,278	39,854	-	-	600,000	(600,000)	-
Central	119,268	8,944	398,520	175,011	164,877	795,232	960,109
East	13,497	-	-	-	600,000	(600,000)	-
South	64,685	207,109	176,144	170,370	101,586	1,921,414	2,023,000
New School Buildings	-	-	-	-	-	-	-
Admin Building Repair & Maint	31,040	23,639	65,800	421,679	335,008	(140,435)	194,574
Athletics Department	-	-	-	-	-	-	-
Data Center Server Room A/C	-	171,100	-	-	-	-	-
Safety, Security, Fire Alarm Purchased Services	44,186	58,481	59,138	64,851	83,854	37,592	121,446
District Architectural Consultant Services	32,520	32,520	-	22,800	80,000	122,800	202,800
District Wide Repairs & Maint	-	-	-	-	2,200,000	(1,940,000)	260,000
District Wide Purchase Services Other				-			1,530,000
District Wide Purch Services Architecture/Engineer				-			-
District Advertising Costs	-	-	-	-	-	-	-
District Desk replacement	-	-	-	-	250,000	(150,000)	100,000
District Wide supplies	15,409	139,120	5,880	-	600,000	(300,000)	300,000
Facility Inspections	-	19,122	-	-	-	-	-
Facility Repairs-Other	104,671	63,450	112,165	13,388	550,000	-	550,000
Facility Supplies	-	-	21,198	150,227	257,732	(257,732)	-
Warehouse Repair & Maint				-		40,000	40,000
Contingency Reserve Roof Repair Project				-		28,600,000	28,600,000
Dutch Clark Stadium	-	47,708	520,750	812,351	938,239	386	938,625
Closed location	-	32,497	-	-	-	-	-
Subtotal Facility Improvements and Repairs	**$ 1,117,682**	**$ 2,185,779**	**$ 5,265,977**	**$ 4,960,406**	**$ 10,356,440**	**$ 27,995,614**	**$ 39,882,054**

SCHOOL DISTRICT 60							
CAPITAL PROJECTS FUND 43							
Adopted FY 24-25 Budget							
					BUDGET		
Description	**2020-2021 Audited**	**2021-2022 Audited**	**2022-2023 Audited**	**2023-2024 Estimated**	**Amended FY 2023-2024 Budget**	**Increase (Decrease)**	**Adopted FY 2024-2025 Budget**
Vehicles and Equipment							
Facility Capital Machinery & Equipment	$ -	$ 35,116	$ 19,088	$ 103,742	$ 174,509	$ (174,509)	$ -
Facility Custodial Non Capital Equipment	-	-	17,347	179,123	179,123	(179,123)	-
Facility Grounds Non Capital Equipment	-	-	-	-	7,000	(7,000)	-
Facility Operations Non Capital Equipment	-	4,944	11,008	7,163	20,930	(20,930)	-
Facility Operations Vehicles	161,348	400,534	346,256	290,122	290,122	(110,122)	180,000
Warehouse Vehicles	-	40,000	-	253,697	253,697	-	253,697
Subtotal Vehicles and Equipment	**$ 161,348**	**$ 480,594**	**$ 393,699**	**$ 833,847**	**$ 925,381**	**$ (491,684)**	**$ 433,697**
Grant Funded Projects							
Grants - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BEST Grant HVAC Heritage	-	723,795	3,721,664	-	-	-	-
BEST Grant HVAC Risley	-	110,044	1,714,723	-	-	-	-
BEST Grant Flow thru CHPA	-	-	9,620,170	15,284,989	20,515,787	(15,284,989)	5,230,798
CHPA - HB19-1055	2,342	-	-	-	-	-	-
PSAS Jones - HB19-1055	2,057	-	-	-	-	-	-
PSAS Fulton - HB19-1055	(1,264)	-	-	-	-	-	-
HB 19-1055 Kindergarten	159,501	17,506	2,842	-	-	-	-
Subtotal Grant Funded Projects	**$ 162,636**	**$ 851,345**	**$ 15,059,398**	**$ 15,284,989**	**20,515,787**	**(15,284,989)**	**5,230,798**
Information Systems							
Technology Contracted Repair & Maint	$ 87,292	$ 72,335	$ -	$ 98,150	$ 100,000	$ 176,750	$ 276,750
Technology Purchased Srvc Technical	-	-	86,200	185,704	400,000	(184,146)	215,854
Technology Electronic Media	-	131,466	-	-	-	40,000	40,000
Technology Vehicles	-	95,160	-	84,684	100,000	(100,000)	-
Technology District Wide Capital Equipment	44,358	544,489	260,860	215,717	600,000	400,000	1,000,000
Technology District Wide Non Capital Equipment	706,392	1,363,720	1,300,425	1,810,676	3,000,000	0	3,000,000
Technology Other Capital Equipment	-	750,002	60,954	60,954	1,000,000	(1,000,000)	-
Subtotal Information Systems	**$ 838,042**	**$ 2,957,173**	**$ 1,708,439**	**$ 2,455,885**	**5,200,000**	**(667,396)**	**4,532,604**
Total Expenditures	**$ 2,279,708**	**$ 6,474,891**	**$ 22,427,513**	**$ 23,535,128**	**$ 36,997,608**	**$ 11,551,545**	**$ 50,079,153**
Fund Balance Designations							
Assigned Fund Balance	$ 13,589,269	$ 14,028,954	$ 18,464,639	$ 30,046,742	$ 23,242,931	$ 5,828,327	$ 27,541,258
Assigned Carryover Projects	1,957,916	4,097,950	480,718	3,453,947	-	-	-
Assigned Construction In Progress	-	973,535	7,473,311	-	-		
Assigned Emergency Reserve per BOE policy	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000
Assigned for New School Expenditures	-	2,000,000	-	-	-	-	-
Non-spendable - Prepaid expenditures	-	-	-	-	-	-	-
Subtotal	**17,547,185**	**23,100,440**	**28,418,668**	**35,500,689**	**25,242,931**	**5,828,327**	**29,541,258**
Total Expenditures and Fund Balance	**$ 19,826,893**	**$ 29,575,330**	**$ 50,846,181**	**$ 59,035,816**	**$ 62,240,539**	**$ 17,379,872**	**$ 79,620,411**

SCHOOL DISTRICT 60							
RISK MANAGEMENT INTERNAL SERVICE FUND 64							
Adopted FY 24-25 Budget							
					BUDGET		
DESCRIPTION	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Current	Amended 2023-2024 Budget	Increase (Decrease)	Adopted FY 2024-2025 Budget
Unrestricted Net Assets Beginning	**$ 2,720,901**	**$ 3,051,000**	**$ 3,311,556**	**$ 3,026,227**	**$ 3,026,227**	**$ (363,536)**	**$ 2,662,691**
Revenues							
Interest Revenue	$ 7	$ 11	$ 186	$ 270	$ 270	$ -	$ 270
Worker's Compensation	1,000,000	900,000	700,000	700,000	700,000	(100,000)	600,000
Dental Insurance	705,290	691,276	695,432	710,194	728,000	-	728,000
Misc. Income	51,936	372	-	-	-	-	-
Transfer from (to) General Fund	-	-	-	-	-	-	-
Total Revenues	**$ 1,757,233**	**$ 1,591,659**	**$ 1,395,618**	**$ 1,410,464**	**$ 1,428,270**	**$ (100,000)**	**$ 1,328,270**
Total Resources	**$ 4,478,133**	**$ 4,642,659**	**$ 4,707,174**	**$ 4,436,691**	**$ 4,454,497**	**$ (463,536)**	**$ 3,990,961**
Workers' Compensation, Paid	$ 666,637	$ 592,313	$ 910,352	$ 910,000	$ 920,000	$ -	$ 920,000
Workers' Compensation, Stop Loss Insurance	21,000	21,000	21,000	21,000	21,000	1,000	22,000
Workers' Compensation, Claims Services	80,445	56,244	51,171	70,000	90,000	-	90,000
Workers' Compensation, Consultant	33,600	33,600	34,828	35,000	35,000	30,000	65,000
Subtotal Worker's Compensation	$ 801,682	$ 703,157	$ 1,017,351	$ 1,036,000	$ 1,066,000	$ 31,000	$ 1,097,000
Dental Insurance, Claims	$ 565,708	$ 579,326	$ 585,762	$ 660,000	$ 650,000	$ 10,000	$ 660,000
Dental Insurance, Other Purch Svcs	-	-	-		-	-	-
Dental Insurance, Delta Dental	59,743	48,619	77,834	78,000	78,000	-	78,000
Subtotal Dental Insurance	$ 625,451	$ 627,946	$ 663,596	$ 738,000	$ 728,000	$ 10,000	$ 738,000
Medical Insurance, Claims, Fees & Premiums	-	-			-	-	-
Health Insurance Consultant	-	-	-		-	-	-
Subtotal Medical Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ 1,427,133**	**$ 1,331,103**	**$ 1,680,947**	**$ 1,774,000**	**$ 1,794,000**	**$ 41,000**	**$ 1,835,000**
Unrestricted Net Assets Ending	**$ 3,051,000**	**$ 3,311,556**	**$ 3,026,227**	**$ 2,662,691**	**$ 2,660,497**	**$ (504,536)**	**$ 2,155,961**
Total Expenditures and Net Assets	**$ 4,478,133**	**$ 4,642,659**	**$ 4,707,174**	**$ 4,436,691**	**$ 4,454,497**	**$ (463,536)**	**$ 3,990,961**

PUEBLO CITY SCHOOLS

SCHOOL DISCRETIONARY BUDGET ALLOCATION

ADOPTED FY 24-25 BUDGET

		Students	Teacher FTEs *	Allocation		
		Budget FY 24-25	Budget FY 24-25	Per Teacher	Per Student	Total
HIGH SCHOOLS:						
320	CENTENNIAL	791.0	36.90	$21,033	$47,460	$68,493
330	CENTRAL	1,068.0	43.50	$24,795	$64,080	$88,875
340	EAST	1,096.0	46.00	$26,220	$65,760	$91,980
350	SOUTH	910.0	39.00	$22,230	$54,600	$76,830
463	D60 ONLINE	61.0	3.00	$1,710	$3,660	$5,370
465	DUTCH CLARK ONLINE	107.0	7.00	$3,990	$6,420	$10,410
504	MEDICAID SPED NO STUDENTS IN COUNT	-	-	$0	$0	$0
520	DETENTION CENTER	20.0	3.00	$1,710	$1,200	$2,910
546	PARAGON **	214.0	14.00	$7,980	$12,840	$20,820
	** SPLIT 1/3 TO 465 AND 2/3 546 FOR BUDGET					
MIDDLE SCHOOLS:						
230	HEATON	609.0	29.00	$16,530	$36,540	$53,070
250	PUEBLO ACADEMY OF ARTS	732.0	38.50	$21,945	$43,920	$65,865
260	RISLEY	321.0	18.00	$10,260	$19,260	$29,520
270	RONCALLI CLOSED 6/24					
4-8 SCHOOLS:						
210	CORWIN IMS	501.0	28.30	$16,131	$30,060	$46,191
K-8 SCHOOLS:						
525	NETTIE S FREED	401.0	29.00	$16,530	$24,060	$40,590
144	GOODNIGHT	525.0	24.00	$13,680	$31,500	$45,180
ELEMENTARY SCHOOLS (excludes preschool):						
131	BACA	235.0	15.00	$8,550	$14,100	$22,650
132	BELMONT	376.0	25.00	$14,250	$22,560	$36,810
133	BESSEMER ACADEMY	233.0	16.50	$9,405	$13,980	$23,385
134	BEULAH HEIGHTS	253.0	17.00	$9,690	$15,180	$24,870
135	BRADFORD	190.0	14.00	$7,980	$11,400	$19,380
138	COLUMBIAN	342.0	22.00	$12,540	$20,520	$33,060
141	FOUNTAIN	268.0	19.50	$11,115	$16,080	$27,195
142	FRANKLIN	352.0	22.00	$12,540	$21,120	$33,660
145	HAAFF	252.0	17.00	$9,690	$15,120	$24,810
148	HERITAGE	224.0	15.00	$8,550	$13,440	$21,990
147	HIGHLAND PARK	268.0	17.50	$9,975	$16,080	$26,055
150	IRVING	277.0	18.00	$10,260	$16,620	$26,880
154	MINNEQUA	269.0	18.00	$10,260	$16,140	$26,400
155	MORTON	361.0	23.00	$13,110	$21,660	$34,770
156	PARK VIEW	289.0	19.00	$10,830	$17,340	$28,170
158	SOUTH PARK	254.0	16.00	$9,120	$15,240	$24,360
161	SUNSET PARK	400.0	26.00	$14,820	$24,000	$38,820
	TOTAL	**12,199.0**	**679.7**	**$387,429**	**$731,940**	**1,119,369.00**