

Adopted Budget

Board of Education Meeting June 24, 2025



PUEBLO
SCHOOL DISTRICT 60
Educating for Purpose and Impact

JULY 1, 2025 through JUNE 30, 2026

PUEBLO SCHOOL DISTRICT 60

315 W. 11th Street
Pueblo, Colorado 81003

BOARD OF EDUCATION

Susan L. Pannunzio.	President
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Geri Patrone	Secretary/Assistant Treasurer

SUPERINTENDENT OF SCHOOLS

Dr. Barbara Kimzey



MISSION STATEMENT

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

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

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



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

Dear Board of Education Directors:

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

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

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

School Finance and Board Priorities: Colorado school finance formula consist of three main components: the legislatively controlled base funding amount per pupil, the number of pupils in a school district, and the number of students eligible for free lunch. When the Colorado voters passed Amendment 23 in November 2000, school districts were promised an inflationary increase based on the prior calendar year's Consumer Price Index (CPI). The Consumer Price Index (CPI) for the upcoming school year is projected to be 2.31 percent. That reflects a 2.8 percent decrease from last year's 5.2 percent. Additionally, in Spring 2024, the D60 Board of Education approved a two-year staff contract that increased salaries by 8.0%. These factors, coupled with "level" funding from the state, require D60 to plan strategically for the long term, including prioritizing its commitment to staff salary increases along with instructional programming and supports that directly benefit our students, while rightsizing to most effectively and efficiently serve our students. In the shorter term, this FY 2025-2026 budget prioritizes instruction while streamlining resources and staff to align with available funding sources.

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

Lana Niehans
Chief Financial Officer

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

Pueblo School District 60
Adopted Budget Fiscal
Year 2025-2026

Table of Contents

Resolutions

Appropriations Resolution	i
Resolution Authorizing the Use of Beginning Fund Balance	ii
Resolution Authorizing Interfund Borrowing	iii
Student Fees Resolution.....	iv
Student Fees Schedule.....	v-x
Budget Development Calendar	xi
Budget Compliance Statements.....	xii
Graph of Budget Expenditures.....	xiii

General Funds

General Fund Summary	1, 2
Pupil Count.....	3
Assessed Valuation Summary	4
Funding Estimate	5
Fund Balance Summary	6
Summary Comparing Estimated FY 2024-2025 to FY 2025-2026.....	7
General Fund Budget Detail by Major Program.....	8 - 12
Athletic Fund Detail.....	13, 14
Insurance Fund Detail	15

Other Funds

Nutrition Services Fund Detail	16, 17
Governmental Designated Purpose Grants Fund	18
Student Activity Fund.....	19
Education Foundation Fund.....	20

Capital and Debt Payments Funds

Bond Redemption Fund	21
General Obligation Bond Debt Service Information	22
Building Fund Bond 2020 Fund.....	23, 24
Capital Projects Fund	25-27

Enterprise & Internal Service Funds

Risk Management Fund	28
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Student and Staff Data

School Budget Allocation	29
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Resolutions



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

Be it resolved, by the Board of Education of Pueblo School District No. 60 in the County of Pueblo and State of Colorado that the amounts shown in the following schedule be appropriated on June 24, 2025 to each fund as specified in the budget for the ensuing fiscal year beginning July 1, 2025 and ending June 30, 2026.

Government Funds

General Fund	\$189,869,772
Athletic Fund-sub fund	4,125,055
Insurance Fund-sub fund	5,120,855

Sub-total General funds	<u>\$199,155,682</u>
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Nutrition Services Fund	\$ 20,889,208
Designated Purpose Grants Fund	43,482,022
Student Activity Fund	5,184,781
Education Foundation Fund	242,763

Bond Redemption Fund	\$ 19,366,499
Building Fund Bond 2020	10,985,799
Capital Projects Fund	34,743,275

Proprietary Funds

Risk Management Fund	\$ 3,386,563
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Total Appropriations	<u>\$337,396,592</u>
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Susan L. Pannunzio, Board President

6/24/25
Date

PUEBLO SCHOOL DISTRICT 60
RESOLUTION AUTHORIZING THE USE OF A PORTION OF BEGINNING FUND BALANCE AS
AUTHORIZED BY COLORADO STATUTES
FISCAL YEAR 2025-2026

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

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

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 2025-2026 beginning fund balance as follows:

1. General Fund \$21,703,647 - The use of these funds will be used to pay for one-time expenditures,
2. Athletic Fund \$256,000- The use of these funds will be used to pay for one-time expenditures,
3. Insurance Fund \$1,190,000- The use of these funds will be used to pay for one-time expenditures,
4. Nutrition Services Fund \$2,059,955- The use of these funds will be used to pay for one-time expenditures,
5. Student Activity Fund \$2,350,049- The use of these funds will be used to pay for one-time expenditures.
6. Education Foundation Fund 27 \$88,907- The use of these funds will be used to pay for one-time expenditures.
7. Bond 2020 Fund \$8,518,390-The use of these funds will be used to pay for one-time expenditures,
8. Capital Projects Fund \$13,901,695 - The use of these funds will be used to pay for one-time expenditures.
9. Risk Management Fund \$487,730-The use of these funds will be used to pay for one-time expenditures.



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

6-24-2025

Date

PUEBLO SCHOOL DISTRICT 60

RESOLUTION AUTHORIZING INTERFUND BORROWING FOR 2025-2026

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

WHEREAS, the monies borrowed must be repaid to said fund when needed to meet the obligations of said fund and all revenues credited to the borrowing fund shall be used first to repay the loan and,

WHEREAS, any such loan shall be repaid no later than three months after the beginning of the following budget year. In the event the monies are not forthcoming from designated sources, an amount equal to the outstanding liability shall be expended from the general fund and used to repay the loan.

NOW THEREFORE, BE IT RESOLVED: effective FY2025-2026 Pueblo School District No. 60 hereby authorizes the following funds to borrow in accordance with applicable laws:

	<u>Borrowing Amount</u>
Designated Purpose Grants Fund	\$10,000,000.00



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



Date

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

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

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

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

AND BE IT FURTHER RESOLVED, that the attached student fees schedule will be effective July 1, 2025, and during the FY 2025-2026 school year, with reasonable discretion of the Superintendent or her designee, to make changes to the student fees schedule to reflect revised fees and the student fees schedule will be brought forward annually for Board of Education approval during the budget adoption process.

IN WITNESS WHEREOF, we have hereunto set our hands and caused the official seal of Pueblo School District No. 60 to be hereunto affixed this 24th day of June, 2025.



Susan L. Pannunzio, Board President

06-24-2025

Date

Pueblo School District No. 60

Fee	Amount	Frequency	Receiving Fund
Baca (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Annual	Student Activity
Yearbook (Optional)	\$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
Yearbook (Optional)	\$15.00	Annual	Student Activity
Highland Park			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Recorders	\$5.00	One-time fee	Student Activity
Yearbook (Optional)	\$ 15.00 - \$ 20.00	Annual	Student Activity
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	Annual	Student Activity
South Park Elementary			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips K-5	Varies	Annual	Student Activity
Yearbook (Optional)	Varies	Annual	Student Activity
K-5 Arts, Crafts, Themes, and Holiday celebration	Varies	Annual	Student Activity
Music Equipment Damaged/Lost	Varies	Annual	Student Activity
Student Planners for 3rd-5th Grade Students	Varies	Annual	Student Activity
Sunset Park			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	Varies - Most covered by booster club	2-3- times / year	Student Activity
KDG Arts, Crafts, Themes, and Holiday celebration	\$20.00	Kindergarten Themes	Student Activity
Yearbook (Optional)	\$ 15.00 - \$ 20.00	Annual	Student Activity
Corwin IMS			
Advanced Drama Fee	\$9.00	Annual - Grades 7 & 8 specific	Student Activity
Advanced Music Fee	\$9.00	Annual -Grades 7 & 8 specific	Student Activity
Advanced Visual Arts Fee	\$9.00	Annual - Grades 7 & 8 specific	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	Student Activity
Foundational Drama Fee	\$3.00	Annual - For Grades 4, 5 & 5	Student Activity
Foundational Music Fee	\$3.00	Annual - For Grades 4, 5 & 5	Student Activity
Foundation Visual Arts Fee	\$3.00	Annual - For Grades 4, 5 & 5	Student Activity
Instrument replacement parts or supplies fee	Varies	As needed	Student Activity
Library Book Fine	Varies	Annual	Student Activity
NJHS Dues	\$20.00	Annual	Student Activity

Fee	Amount	Frequency	Receiving Fund
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
Science Lab	\$5.00	Annual	Student Activity
Cross Country Participation	\$50.00	Annual	Student Activity
Volleyball Participation	\$50.00	Annual	Student Activity
Wrestling Participation	\$50.00	Annual	Student Activity
Track Participation	\$50.00	Annual	Student Activity
Athletic Uniforms - Lost or Damaged	Varies - Replacement Cost	Based on items lost or damaged	Student Activity
Fountain IMS			
After School Enrichment	\$ 15.00 per class	9 Week Period	Student Activity
Choir Fees (Includes After School Enrichment Choir / Not all)	\$50.00 for year/ one day a week after	Annual	Music - Activity
Damaged / Lost Books	Varies - Replace Cost	Based on # of lost or damaged	Student Activity
Destination Imagination Fees (Not all students participate/	\$30.00	Annual / During the DI	Destination Imagination -
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
Replacement - Take Home Folders	\$2.00	On Going	Parent Support Fund
Student Planners for 3rd-8th Grade Students	\$5.00	On Going	Student activity (School
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	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
Damaged or lost supplies provided to students	Varies	Throughout the year	
Dance Fee (Shirt from PE Class is used)	\$10.00	Annual	Student Activity PE #2049
Drama (Fee for Scripts)	\$10.00	Annual	Student Activity Drama #1918
Drama / Theatre (Fee for Costumes)	\$15.00	Annual	Student Activity Drama #1918
Field Trips	\$5.00	Throughout the year	Student Activity - #TBD
Fundraising	Varies	As Needed	Student Activity
Graphic Arts	\$10.00	Annual	Student Activity - #TBD
Instrumental Music (Fee for Music Book)	\$ 5.00 - \$ 20.00	Annual	Student Activity #2032
Instrumental Music (Fee for Instrument Rental)	\$50.00	Annual	Student Activity #2032

Fee	Amount	Frequency	Receiving Fund
Library Fee (Damaged/Lost Books)	Varies	Annual	Student Activity Media #2222
Lock Fee (Replacement)	\$7.00	Throughout the year	Student Activity
Musical Theatre	\$10.00	Annual	Student Activity
PE (Fee for Shirt)	\$10.00	Annual	Student Activity PE #2049
Pep Band Club Fees (Shirt)	\$10.00	Annual	Student Activity
PLTW Fee	\$35.00	Annual	Student Activity
Sixth Grade Spirit Shirt	\$10.00	Annual	Student Activity
Student Planner	\$5.00	Throughout the year	
Textbook Fee (Lost or damaged)	Varies	As Needed	Student Activity
Uniforms	Varies	As needed	Student Activity
Yearbook (Optional)	\$ 20.00 to \$ 25.00	Annual	Student Activity #2068
Risley International Academy of Innovation (Title I School)			
AVID Binders	\$15.00	Pre-ordered & sold during the	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	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
for debate)	Varies		Student Activity
DECA Dues / Fines	\$30.00		Student Activity
Drawing Lab Fee	\$15 to \$20		Student Activity
account)	\$20.00		Student Activity
Environmental Science Camps / Fines (For Field Trips only)	Varies		Student Activity
FBLA Dues / Fines	\$30.00		Student Activity
German Class Fee	\$5.00		Student Activity
German Club Camps / Field Trips (If needed for trips, GAPP	Varies	Annual	Student Activity
German Club Dues / Fines (Used for kids purchasing an honor	\$5.00	Annual	Student Activity
Girls Cabinet Dues / Fines	\$25.00		Student Activity
HOSA Dues / Fines	Varies	Annual	Student Activity
Industrial Arts Club Dues / Fine	\$20.00		Student Activity
Industrial Ed/ Art / Science Fees	\$20.00	Annual, per class	Student Activity
Instrumental Music	Varies		Student Activity
Italian Class Fee	\$5.00	Annual	Student Activity
JROTC Program Fee	\$5.00		Student Activity
Library Fee is collected when student pays or when on clearance	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

Fee	Amount	Frequency	Receiving Fund
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 2025 Dues / Fines	Varies	Annual	Student Activity
Construction Technology	Varies		Student Activity
Dance Fees	Varies		Student Activity
DECA Dues / Fines	Varies		Student Activity
Digital Learning Course Fees	Varies		student Activity
Drama Fees	Varies		Student Activity
Elevator Key - If not returned	\$10.00	As needed	student Activity
Fellowship of Christian Athletes Fees	Varies		Student Activity
French Club Dues / Fines	Varies		Student Activity
Girls Cabinet Fees	Varies		Student Activity
HOSA Dues / Fines	Varies		Student Activity
Industrial Ed / Digital Media / Art	\$20.00	Annual	student Activity
Italian Club Dues / Fines	Varies		Student Activity
JROTC Uniforms - If not returned	Varies	At the year end/student moves	Student Activity
JROTC Club Dues / Fines	Varies		student Activity
Key Club Dues / Fines	Varies		Student Activity
Knowledge Bowl Fees	Varies		Student Activity
Lab Class Fees	Varies		Student Activity
Lock Fee	\$5.00	Annual	Student Activity
Marichi Course Fees	Varies		Student Activity
Marlachi Course Uniforms	Varies	As Needed	Student Activity
Math Fees	Varies		Student Activity
Mecha Dues / Fines	Varies		Student Activity
Mesa Dues / Fines	Varies		Student Activity
National Honor Society Dues / Fines	\$10.00		Student Activity
Pottery	\$40.00	Annual	Student Activity
Pro-Start Fee	Varies	Annual	Student Activity
School Yearbooks	Varies		Student Activity
Science Course Fees	Varies		Student Activity
Science Lab Fee	Varies		Student Activity
Senior Picture Fees	Varies	One Time Fee	Student Activity
Spanish Club Dues / Fines	Varies		Student Activity
Speech & Debate Fees	\$50.00	Annual	Student Activity
STEM Fees	Varies		Student Activity
Student Council Fund Raiser	Varies		Student Activity
Surface Design	\$20.00	Annual	Student Activity
Tri M Dues / Fines	Varies		Student Activity
Vocal Music Fees	Varies		Student Activity
Vocal Music Uniform	Varies	As Needed	Student Activity
Weight Lifting Fees	Varies		Student Activity
East			
Art Fees	Varies	Annual	Student Activity
AVID	\$20.00	Annual	Student Activity
Band Course Fees	Varies	Annual	Student Activity
Textbook Fines	\$ 50.00 - \$ 110.00	Annual	Dependent on book
Library Book Fines	Varies		Student Activity
Choir Dues	Varies	Annual	Student Activity
Class Dues	\$1.00	Annual	Student Activity
DECA Dues	\$60.00	Annual	Student Activity
Drafting / CAD Course Fees	\$20.00	Annual	Student Activity
FCCLA Dues	\$25.00	Annual	Student Activity
Field Trips	Varies		Student Activity
Foreign Language Course Fees	Varies	Annual	Student Activity
IB Exam Fees	Varies	Annual	Student Activity
Industrial Ed / Digital Media / Art / Science Fees	\$20.00		Student Activity
JROTC Dues	Varies	Annual	Student Activity

Fee	Amount	Frequency	Receiving Fund
Library Fee is collected when student pays or when on clearance	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
Introduction to Business	\$10.00	Annual	Student Activity
Introduction to PC Applications	\$10.00	Annual	Student Activity
Personal Finance	\$10.00	Annual	Student Activity
Chemistry I Course Fees	\$10.00	Annual	Student Activity
Choir Fees	\$30.00	Annual	Student Activity
Class of 2025 Dues / Fines - Student ID Card	\$2.00	Annual	Student Activity
Class of 2026 Dues / Fines - Student ID Card	\$2.00	Annual	Student Activity
Class of 2027 Dues / Fines - Student ID Card	\$2.00	Annual	Student Activity
Conceptual Chemistry Course Fee	\$10.00	Annual	Student Activity
Conceptual Physics Course Fees	\$10.00	Annual	Student Activity
Concert Marching Band Fee	\$75.00	Annual	Student Activity
Construction Course Fee (if we have this program)	\$20.00	Annual	Student Activity
Corrections & Criminal Justice Program	\$15.00	Annual	Student Activity
Crime Science A/B	\$15.00	Annual	Student Activity
Criminal Investigation	\$15.00	Annual	Student Activity
Introduction to Criminal Justice	\$15.00	Annual	Student Activity
Legal Systems A/B	\$15.00	Annual	Student Activity
DECA Membership Dues	\$30.00	Annual	Student Activity
Drafting	\$20.00	Annual	Student Activity
Drawing Course Fees	\$15.00	Annual	Student Activity
Digital Imaging Lab Fee	\$15.00		Student Activity
FBLA Dues	\$30.00		Student Activity
Industrial Ed / Art / Science Fees	\$20.00	Annual	Student Activity
Jazz Band Course Fees	\$50.00	Annual	Student Activity
Key Club Membership Fee	\$15.00	Annual	Student Activity
JROTC Program Fee	Varies	Annual	Student Activity
Lock Fee	\$5.00	Annual	Student Activity
Multimedia Program			
Audio Video 1A, 2A	\$10.00	Annual	Student Activity
Audio / Video Production IIA / IIB	\$10.00	Annual	Student Activity
Foundation of Design, Multimedia Art, Digital Communications	\$10.00	Annual	Student Activity
Photoshop / Illustrator	\$10.00	Annual	Student Activity
Print Media 1A, 2A	\$20.00	Annual	Student Activity
Musical Fee	\$50.00	Annual	Student Activity
Orchestra Course Fees	\$50.00	Annual	Student Activity
P.E. Sweatshirt	\$16.00	As Needed	Student Activity
P.E. Uniforms - Girl Short	\$15.00	As Needed	Student Activity
P.E. Uniforms - Hoodie	\$30.00	As Needed	Student Activity
P.E. Uniforms - Shorts	\$15.00	As Needed	Student Activity
P.E. Uniforms - Sweat Pant	\$15.00	As Needed	Student Activity
P.E. Uniforms - T-Shirt	\$15.00	As Needed	Student Activity
P.E. Uniforms - Used Uniforms - Per Item	\$5.00	As Needed	Student Activity
Physics & Earth Science Course	\$5.00	Annual	Student Activity
Pottery	\$40.00	Annual	Student Activity
Practical Life Science Course	\$10.00	Annual	Student Activity

Fee	Amount	Frequency	Receiving Fund
PSAT/NMSQT extra test	Varies	Annual	Student Activity
Science Lab Fee	\$ 5.00 - \$ 10.00	Annual	Student Activity
Skills USA Dues	\$20.00	As Needed	Student Activity
Italian I,II,III, Honors III, Honors IV)	\$5.00	Annual	Student Activity
French I,II,III, Honors III, Honors IV)	\$5.00	Annual	Student Activity
Yearbook (Optional)	VR	Annual	Student Activity
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 District Owned			
Rental of a District owned instrument	\$50.00	Per Instrument	General Fund
Technology District Wide			
Lost or Damaged Chromebooks, iPads, Hotspots or Electronic	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	\$ 35.00 Employee	Per Person	District Athletic Fund
Booster Pass Season	\$ 45.00 Adult, \$ 35.00 Senior, \$ 25.00	Per Person	District Athletic Fund

PUEBLO SCHOOL DISTRICT 60
FY26/27
BUDGET DEVELOPMENT CALENDAR

August 2025	Receive county property assessment certification
October 2025	Official pupil membership count commences
November 2025	Finalize FY25 audit, Start compiling information for FY26 amended budget
December 2025	Certify mill levy for property tax collections for calendar year 2025 C.R.S. 39-5-128(1), State releases their latest budget projections, Receive information from CDE regarding FY26 changes to revenue
January 2026	Board work session to discuss the proposed amended FY26 budget, Board approves the FY26 amended budget, C.R.S. 22-44-111(3), Start working on preparation of FY27 budget revisions based on current information available, FY27 pupil projections due to and compared to Budget Office projections, Meet with the District personnel and to discuss FY27 budget
February 2026	State receives Denver-Boulder consumer price index (CPI), used in total program estimates Receive FY27 total program funding estimates from CDE, Continue discussions with department heads and Human Resources prepares staffing estimates based on pupil projections
March 2026	Work on revenue estimates for the general fund, State releases their latest budget projections, Continue meeting with department personnel, Work on school staffing projections for the budget, Send school budget allocation worksheets to principals
April 2026	Receive completed budget allocation worksheets from the principals, Prepare all non-general fund revenue and expenditure budgets, Start working on FY27 ending fund balance projections, Continue meeting with department personnel
May 2026	Legislative session closes after first week in May, Receive final school finance estimates from CDE, Submit proposed budget by May 31 to the Board of Education, C.R.S 22-44-108-(1)(a) containing the required minimum content, C.R.S 22-44-105(1), Publish notice to the public the budget is available for review C.R.S. 22-44-109(1), Board work session/hearing to discuss FY27 budget
June 2026	Board work session/hearing to discuss FY27 proposed budget, Board of education approves the student fee schedule, C.R.S. 22-32-117(2)(c), Board approves use of beginning fund balance resolution, C.R.S. 22-44-105(1.5)(a), Board approves appropriation resolution, C.R.S. 22-44-107(1) and adopts the FY27 budget Board approves interfund borrowing resolution, C.R.S. 22-44-113 Board approves commitment of fund balance for GASB 54, Board approves resolution for FY27 salary schedules

Budget Compliance Statements

In Compliance with C.R.S. 22-44-105, this budget's revenue projections were prepared using information provided by the Colorado Department of Education, the County Assessor, the Federal government, and other sources using methods recommended in the Colorado School District Financial Policies & Procedures Handbook. This budget's expenditure estimates were prepared based on program needs, enrollment projections, mandated requirements, employee contracts, contracted services, and anticipated changes in economic conditions using methods described in the Financial Policies & Procedures Handbook. Beginning fund balances and revenues equal or exceed budgeted expenditures and reserves.

In compliance with C.R.S. 22-44-105, this budget includes actual audited revenues, expenditures, and fund balances for the last completed fiscal year. The prior year figures are contained in the District's Financial Statement document available online at www.pueblod60.org under the financial transparency link, through the Colorado Department of Education, or the Colorado State Auditor's Office. Also, this budget includes the budgeted and estimated actual expenditures for the current fiscal year for comparison to the Fiscal Year 2025-2026 budget.

In compliance with C.R.S. 22-44-105, the fiscal year 2025-2026 budget has been prepared in accordance with the revenue, expenditures, tax limitation, and reserve requirements of Article X, Section 20 of the Colorado State Constitution.

BOARD OF EDUCATION

PUEBLO SCHOOL DISTRICT NO. 60

RESOLUTION

(Salary Schedules 2025-2026 -Employee Groups)

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

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

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

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

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

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

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

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

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

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

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

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

Adopted this 24th day of June 2025.

ATTEST:

PUEBLO SCHOOL DISTRICT NO. 60

BOARD OF EDUCATION

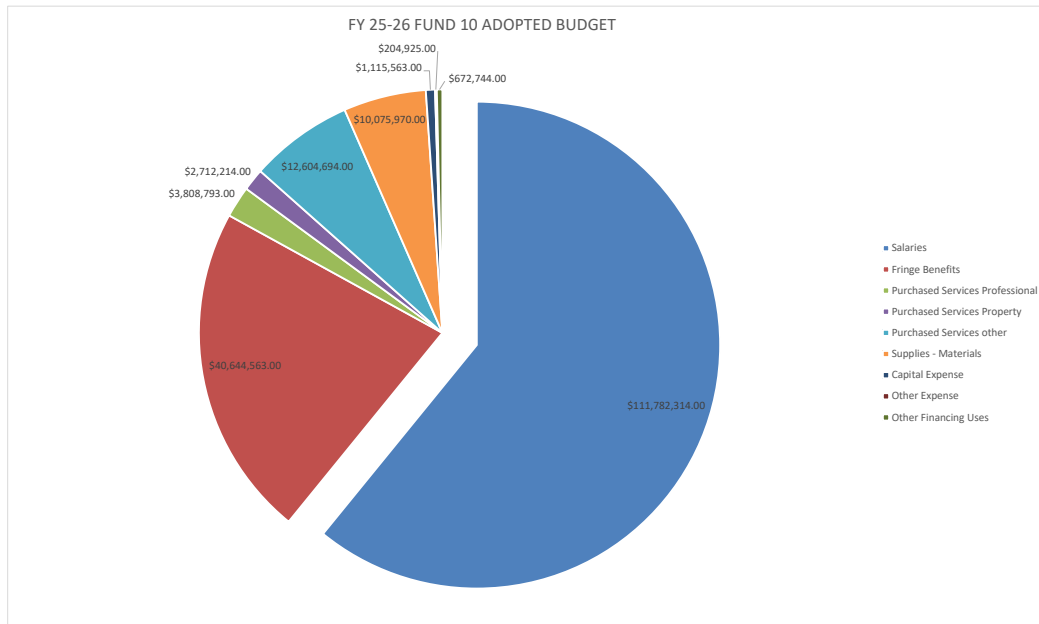
By: Geri Patrone

Geri Patrone, Board Secretary

By: Sue Pannunzio

Sue Pannunzio, Board President

SCHOOL DISTRICT 60
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY OBJECT CATEGORY
FY 2025-2026 Adopted Budget



Salaries	\$	111,782,314	60.88%
Benefits		40,644,563	22.13%
Subtotal Salary and Benefits	\$	152,426,877	83.01%
Purchased Services	\$	19,125,701	10.42%
Supplies		10,075,970	5.49%
Equipment		1,115,563	0.61%
Other		204,925	0.11%
Other Financing Uses		672,744	0.37%
Subtotal All Other	\$	31,194,903	16.99%
Grand Total Expenditures	\$	183,621,780	

Purchased Services Professional/Technical/Property:

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

Supplies and Materials:

Electricity, Heat, Textbooks, Software, Curriculum, Supplies

Capital Expense:

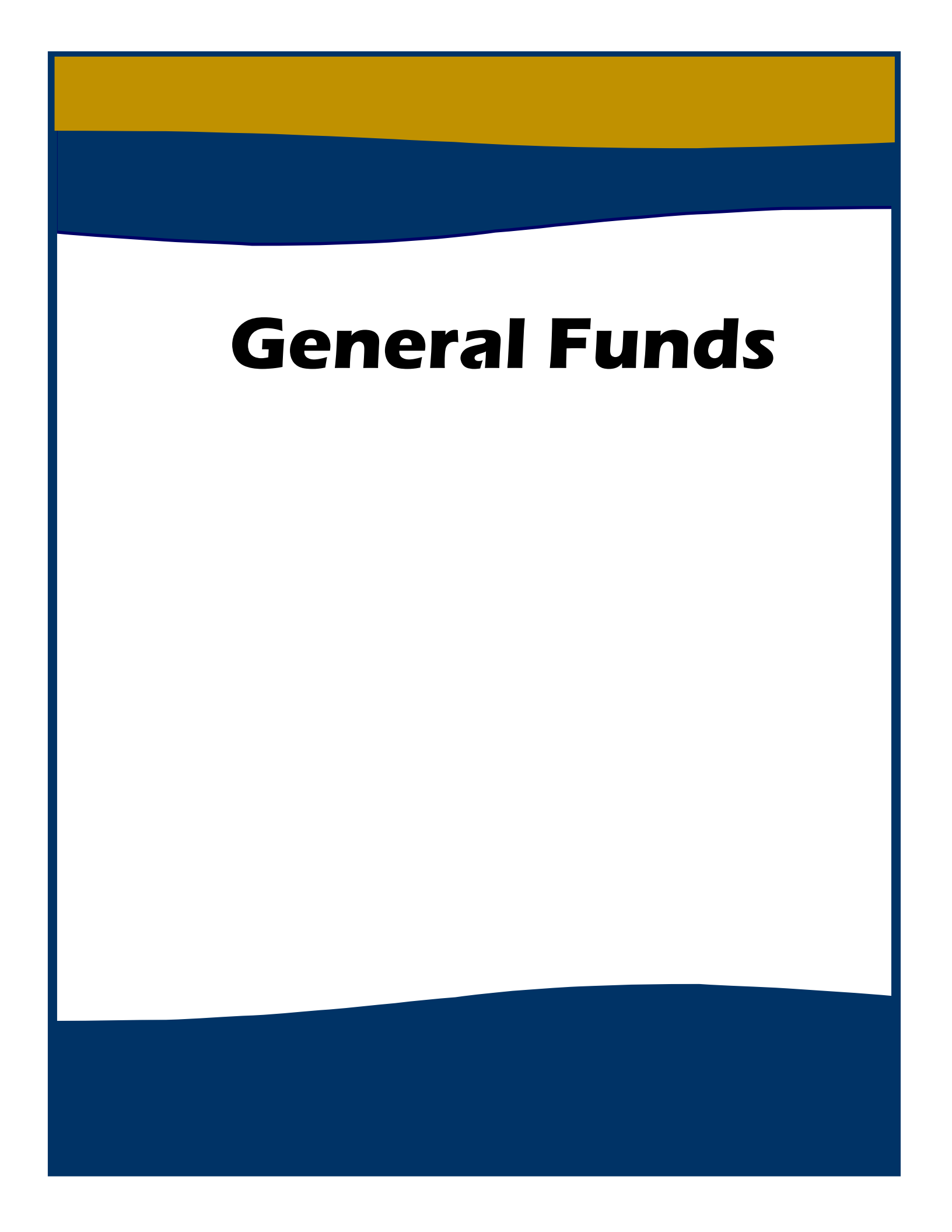
Land, Capital and Non-capital equipment, Tagged Assets and Non-Tagged assets

Other Expense:

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

Other Financing Uses:

Debt Service Principal and GASB 87 related



General Funds

SCHOOL DISTRICT 60						
GENERAL FUND BUDGET SUMMARY						
FY 2025-2026 Adopted Budget						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
Resources						
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 7,400,363	\$ 8,057,594	\$ 8,905,607	\$ 8,905,607	\$ 742,698	\$ 9,648,305
Unassigned	12,684,664	14,557,786	13,414,562	13,414,562	(7,777,803)	5,636,759
Assigned New Facility Supplies Multi Year	2,500,000	-	-	-	-	-
Assigned School Placeholder	714,041	624,516	320,324	320,324	(10,801)	309,523
Reserve Universal Preschool	-	-	137,815	137,815	(137,815)	-
Reserve Colorado Preschool	-	3,353,803	3,353,804	3,353,804	(666,646)	2,687,158
Restricted Fund Balance Multi Year	896,807	1,151,215	559,575	559,575	770,424	1,329,999
Non Spendable (Prepaid Expenditures)	2,339,896	2,339,896.00	3,072,494	3,072,494	(732,598)	2,339,896
TABOR 3%-Restricted	4,510,000	5,300,000	6,000,000	6,000,000	-	6,000,000
Total Beginning Fund Balance	\$ 31,045,771	\$ 35,384,810	\$ 35,764,181	\$ 35,764,181	\$ (7,812,541)	\$ 27,951,640
Revenues						
Property Taxes	\$ 33,159,894	\$ 34,281,838	\$ 33,766,598	\$ 34,023,979	5,922,337	39,946,316
Specific Ownership Taxes	3,072,642	2,997,767	3,110,099	3,110,099	96,303	3,206,402
State Share-Equalization	115,044,191	120,831,806	126,552,940	126,552,940	(6,184,860)	120,368,080
Subtotal Program Funding	\$ 151,276,727	\$ 158,111,411	\$ 163,429,638	\$ 163,687,018	\$ (166,220)	\$ 163,520,798
Other Local Revenue	6,692,493	7,134,808	5,071,098	\$ 4,549,353	\$ (886,140)	3,663,213
Other Intermediate Sources Revenue	19,907	19,425	3,000	21,000	-	21,000
Other Universal Preschool	-	5,598,209	2,063,941	3,871,148	-	3,871,148
Other State Revenue	12,945,932	9,422,531	11,824,428	11,860,474	134,008	11,994,482
Other Federal Revenue	318,287	334,288	315,000	315,000	-	315,000
Subtotal Other Revenues	\$ 19,976,619	\$ 22,509,261	\$ 19,277,467	\$ 20,616,975	\$ (752,132)	\$ 19,864,843
Transfer (to) Athletics	(1,800,000)	(2,750,000)	(2,600,000)	(2,600,000)	\$ -	(2,600,000)
Transfer (to) Insurance Fund	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)	(300,000)	(2,150,000)
Transfer (to) Capital Projects Fund	(9,800,000)	(9,800,000)	-	-	-	-
Allocation (to) Preschool	(5,805,672)	-	-	-	-	-
Allocation (to) Charter Schools	(17,718,988)	(17,793,885)	(17,452,023)	(17,417,326)	699,817	(16,717,509)
Subtotal Allocations & Transfers	(36,974,660)	\$ (32,193,885)	\$ (21,902,023)	\$ (21,867,326)	\$ 399,817	\$ (21,467,509)
Total Revenue	\$ 134,278,686	\$ 148,426,787	\$ 160,805,082	\$ 162,436,667	\$ (518,536)	\$ 161,918,132
Total Resources	165,324,457	\$ 183,811,597	\$ 196,569,263	\$ 198,200,848	\$ (8,331,077)	\$ 189,869,772
EXPENDITURES						
Instruction 0010-2000s	\$ 71,963,294	\$ 82,724,226	95,495,948	\$ 100,573,433	\$ 1,719,485	\$ 102,292,918
Student & Instructional Support 2100 + 2200s	15,419,128	17,101,724	19,823,674	20,486,778	1,352,880	21,839,658
General Administration 2300s	1,786,971	1,953,874	2,128,991	2,883,699	32,357	2,916,056
School Administration 2400s	10,689,583	11,846,003	12,932,008	13,143,282	710,781	13,854,063
Business Services & Warehouse 2500s	1,884,405	2,101,128	2,801,378	3,125,170	226,697	3,351,867
Maintenance & Operations 2600s	18,125,294	19,616,492	22,102,919	23,072,929	1,408,189	24,481,118
Transportation 2700s	2,695,573	2,928,316	3,659,063	4,115,526	(151,026)	3,964,500
Central Services 2800s	7,304,470	5,628,841	6,150,888	7,059,176	(142,754)	6,916,422
Other Support 2900s	1,886,520	2,570,621	2,308,435	2,617,481	163,132	2,780,613
Facilities Acquisitions and Construction Services	505,329	522,776	541,577	541,576	10,245	551,821
Debt Service 5000s	1,032,883	1,053,415	672,742	672,743	-	672,743
Total Expenditures	133,293,450	\$ 148,047,416	\$ 168,617,623	178,291,793	\$ 5,329,986	\$ 183,621,779

SCHOOL DISTRICT 60						
GENERAL FUND BUDGET SUMMARY						
FY 2025-2026 Adopted Budget						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
<u>Ending Contingencies and Reserves</u>						
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 8,057,594	\$ 8,905,607	\$ 9,648,305	\$ 9,746,200	\$ (31,112)	\$ 9,715,088
Unassigned	14,557,786	13,414,562	5,636,759	(2,643,342)	(13,490,329)	(16,133,671)
Assigned New Facility Supplies Multi Year	-	-	-	-	-	-
Assigned School Placeholder	624,516	320,324	309,523	320,324	(10,801)	309,523
Assigned Textbooks Placeholder	-	-	-	-	-	-
Reserve Universal Preschool	-	137,815	-	-	-	-
Reserve Colorado Preschool	-	3,353,804	2,687,158	2,853,804	(166,646)	2,687,158
Restricted Fund Balance Multi Year	1,151,215	559,575	1,329,999	559,575	770,424	1,329,999
Non Spendable (Prepaid Expenditures)	2,339,896	3,072,494	2,339,896	3,072,494	(732,598)	2,339,896
TABOR 3%-Restricted	5,300,000	6,000,000	6,000,000	6,000,000	-	6,000,000
Subtotal Fund Balance Contingency & Reserves	\$ 32,031,007	\$ 35,764,181	\$ 27,951,640	\$ 19,909,055	\$ (13,661,062)	\$ 6,247,993
Total Expenditures & Fund Balance	\$ 165,324,457	\$ 183,811,597	\$ 196,569,263	\$ 198,200,848	\$ (8,331,076)	\$ 189,869,772
Reserves as a % of Revenues	23.9%	24.1%	17.4%	12%		3.9%
Minimum 9% Reserve Level	\$ 12,085,082	\$ 13,358,411	\$ 14,472,457	\$ 14,619,300	\$ (46,668)	\$ 14,572,632
Revenues	\$ 134,278,686	\$ 148,426,787	\$ 160,805,082	\$ 162,436,667	\$ (518,535)	\$ 161,918,132
Less expenditures	\$ 133,293,450	\$ 148,047,416	\$ 168,617,623	\$ 178,291,793	\$ 5,329,986	\$ 183,621,779
Excess Revenues over Expenditures	985,236	379,371	(7,812,541)	(15,855,126)	(5,848,521)	(21,703,647)

SCHOOL DISTRICT 60						
Pupil Membership/ Funded FTE						
FY 2025-2026 Adopted Budget						
Based upon Cohort Survival Calculation						
	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted
	Student Membership	Count	Student Membership	Count	Student Membership	Count
	2022-2023	2023-2024	2024-2025	2025-2026		
Traditional Schools Pupil Count						
Kindergarten	1,085.00	1,120.0	1,033.0	1,062.0	985.0	954.0
Grades One-Five	5,526.00	5,414.0	5,434.0	5,343.0	5,202.0	5,023.0
Total Elementary School	6,611.00	6,534.0	6,467.0	6,405.0	6,187.0	5,977.0
Total Middle School Grades Six - Eight	3,238.00	3,151.0	3,003.0	2,956.0	2,852.0	2,764.0
Total High School Grades Nine-Twelve	4,573.0	4,584.0	4,530.0	4,478.0	4,530.0	4,396.0
Total District Including Charter	14,422.0	14,269.0	14,000.0	13,839.0	13,569.0	13,137.0
Change from prior year	(100.0)	(153.0)	(422.0)	(430.0)	(431.0)	(702.0)
Funded Pupil Count	15,421.5	14,178.9	14,483.9	14,153.3	14,128.8	13,735.4
Change from prior year	(710.2)	(1,242.6)	(937.6)	(25.6)	(355.1)	(417.9)
Total Preschool FTE's CPP Fund 19	596.0	-	-	-	-	-
Total ASCENT	3.0	3.0	9.0	24.5	24.5	24.5
Average October FTE Count						
FY 26 October FTE Count Less, OODS, Online						13,258.5
FY 25 October FTE Count Less, OODS, Online				13,446.0	13,446.0	13,446.0
FY 24 October FTE Count Less, OODS, Online			13,862.5	13,862.5	13,862.5	13,862.5
FY 23 October FTE Count Less CPP, OODS, Online	14,340.5	14,340.5	14,340.5	14,340.5	14,340.5	14,340.5
FY 22 October FTE Count Less CPP, OODS, Online	14,421.5	14,421.5	14,421.5	14,421.5	14,421.5	14,421.5
FY 21 October FTE Count Less CPP, OODS, Online	14,573.5	14,573.5	14,573.5	14,573.5	14,573.5	14,573.5
FY 20 October FTE Count Less CPP, OODS, Online	15,221.5	15,221.5	15,221.5	15,221.5	15,221.5	15,221.5
FY 19 October FTE Count Less CPP	15,570.5					
Charter Schools						
Kindergarten	135.00	129.0	103.0	110.0	113.0	109.0
Grades One - Five	764.00	749.0	691.0	677.0	606.0	564.0
Grades Six - Eight	647.00	581.0	596.0	575.0	558.0	503.0
Grades Nine - Twelve	273.00	305.0	250.0	268.0	232.0	230.0
Total Charter Schools	1,819.0	1,764.0	1,640.0	1,630.0	1,509.0	1,406.0
Total District Excluding Charter	12,603.0	12,505.0	12,360.0	12,209.0	12,060.0	11,731.0

SCHOOL DISTRICT 60																																																																																									
ASSESSED VALUATION and MILL LEVIES																																																																																									
FY 2025-2026 Adopted Budget																																																																																									
ANNUAL PROPERTY TAX INFORMATION SUMMARY-MILL LEVIES <table><thead><tr><th></th><th>Average Funded Pupil Count</th><th>Net Assessed Valuation (after TIF)</th><th>General Fund</th><th>Temporary Mill Levy Rate Reduction</th><th>Mill Levy Override</th><th>SB 184 Adjustment- Abatement</th><th>Bond Redemption Fund</th><th>Total District Mill Levy</th></tr></thead><tbody><tr><td>2019-20</td><td>16,415.50</td><td>\$ 1,080,394,416</td><td>27.000</td><td>0.000</td><td>0.000</td><td>0.110</td><td>18.000</td><td>45.110</td></tr><tr><td>2020-21</td><td>16,631.30</td><td>\$ 1,090,911,538</td><td>27.000</td><td>0.000</td><td>0.000</td><td>0.021</td><td>18.000</td><td>45.021</td></tr><tr><td>2021-22</td><td>16,131.70</td><td>\$ 1,204,841,694</td><td>27.000</td><td>0.000</td><td>0.000</td><td>0.462</td><td>16.180</td><td>43.642</td></tr><tr><td>2022-23</td><td>15,421.50</td><td>\$ 1,187,844,869</td><td>27.000</td><td>0.000</td><td>0.000</td><td>1.051</td><td>14.900</td><td>42.951</td></tr><tr><td>2023-24</td><td>14,492.90</td><td>\$ 1,232,689,189</td><td>27.000</td><td>0.000</td><td>0.000</td><td>0.767</td><td>13.700</td><td>41.467</td></tr><tr><td>2024-25</td><td>14,153.30</td><td>\$ 1,250,614,749</td><td>27.000</td><td>0.000</td><td>0.000</td><td>0.233</td><td>14.169</td><td>41.402</td></tr><tr><td>2025-26</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></tbody></table> Mill Levy is set in December for the FY 25-26 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 4 years. FY 23-24 is the first assessment year without Gallager limits <table><thead><tr><th></th><th>Increase (Decrease)</th><th>Percentage Change</th></tr></thead><tbody><tr><td>FY 24-25 Assessed Valuation</td><td>\$ 17,925,560</td><td>1.51%</td></tr><tr><td>Funded Pupil Count</td><td>(339.6)</td><td>-2.20%</td></tr></tbody></table>										Average Funded Pupil Count	Net Assessed Valuation (after TIF)	General Fund	Temporary Mill Levy Rate Reduction	Mill Levy Override	SB 184 Adjustment- Abatement	Bond Redemption Fund	Total District Mill Levy	2019-20	16,415.50	\$ 1,080,394,416	27.000	0.000	0.000	0.110	18.000	45.110	2020-21	16,631.30	\$ 1,090,911,538	27.000	0.000	0.000	0.021	18.000	45.021	2021-22	16,131.70	\$ 1,204,841,694	27.000	0.000	0.000	0.462	16.180	43.642	2022-23	15,421.50	\$ 1,187,844,869	27.000	0.000	0.000	1.051	14.900	42.951	2023-24	14,492.90	\$ 1,232,689,189	27.000	0.000	0.000	0.767	13.700	41.467	2024-25	14,153.30	\$ 1,250,614,749	27.000	0.000	0.000	0.233	14.169	41.402	2025-26										Increase (Decrease)	Percentage Change	FY 24-25 Assessed Valuation	\$ 17,925,560	1.51%	Funded Pupil Count	(339.6)	-2.20%
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SCHOOL DISTRICT 60
FUNDING ESTIMATE
FY 2025-2026 Adopted Budget

Calculation to determine the enrollment funding number.				
Funded Count for Averaging	YEAR AVG	Averaged Funded Count		Highest Average Funded Count
14,340.50	4	13,710.88		13,710.88
13,862.50	3	13,501.00		-
13,584.00	2	13,320.25	ASCENT	24.50
13,056.50	1	Funded Count		13,735.38

	FY 2025-2026		CHANGE		FY 2024-2025
	Adopted Budget				Amended Budget
Funded Counts					
Charters					
Chavez-Huerta Preparatory Academy	800.00		(44.00)		844.00
Pueblo School of Arts & Science at Fulton Heights	170.00		(51.00)		221.00
Pueblo School of Arts & Sciences	380.00		(64.00)		444.00
Total Charter Schools	1,350.00				
Total Average Funded Count	13,735.38		(443.52)		14,178.90
Total Program Funding					
	FY 2025-2026				FY 2024-2025
	Proposed Budget		CHANGE		Amended Budget
Per Pupil Funding	\$ 11,905.08		\$ 295.13		\$ 11,609.95
Averaged Funded Pupil Count (including Charters)	13,735.38		(444)		14,178.90
Total Program Funding including Charters	\$ 163,520,798		\$ (1,095,522)		\$ 164,616,320
Transfers (Out) In					
Capital Reserve Allocation	\$ -		\$ -		\$ -
Insurance Reserve Allocation	\$ (2,150,000)		\$ 300,000		\$ (1,850,000)
Transfer to Athletics	\$ (2,600,000)		\$ (100,000)		\$ (2,700,000)
Colorado Preschool Program Allocation	\$ -		\$ -		\$ -
Transfer to Charter Schools	\$ (16,071,858)		\$ (1,447,557)		\$ (17,519,415)
TOTAL TRANSFERS AND ALLOCATIONS (OUT) IN	\$ (20,821,858)		\$ (1,247,557)		\$ (22,069,415)
Net Total Program Funding in General Fund	\$ 142,698,940		\$ (152,035)		\$ 142,546,905

SCHOOL DISTRICT 60						
GENERAL FUND BUDGET SUMMARY						
FY 2025-2026 Adopted Budget						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
Beginning Fund Balance	\$ 31,045,771	\$ 35,384,811	\$ 35,764,181	\$ 35,764,181	\$ (7,812,541)	\$ 27,951,640
Revenue	\$ 134,278,687	\$ 148,426,786	\$ 160,805,082	162,436,667	(518,535)	161,918,132
Total Funds Available	\$ 165,324,458	\$ 183,811,597	\$ 196,569,263	\$ 198,200,848	\$ (8,331,076)	\$ 189,869,772
Total Expenditures	\$ 133,293,451	\$ 148,047,416	\$ 168,617,623	\$ 178,291,792	\$ 5,329,987	\$ 183,621,779
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 8,057,594	\$ 8,905,607	\$ 9,648,305	\$ 9,746,200	\$ (31,112)	\$ 9,715,088
Unassigned	14,557,786	13,414,562	5,636,759	(2,643,342)	(13,490,329)	(16,133,671)
Assigned School Placeholder	624,516	320,324	309,523	320,324	(10,801)	309,523
Reserve Colorado Preschool		3,353,804	2,687,158	2,853,804	(166,646)	2,687,158
Restricted Fund Balance Multi Year	1,151,215	559,575	1,329,999	559,575	770,424	1,329,999
Non Spendable (Prepaid Expenditures)	2,339,896	3,072,494	2,339,896	3,072,494	(732,598)	2,339,896
TABOR 3%-Restricted	5,300,000	6,000,000	6,000,000	6,000,000	-	6,000,000
Total Fund Balances (Reserves)	\$ 32,031,007	\$ 35,764,181	\$ 27,951,640	\$ 19,909,055	\$ (13,661,062)	\$ 6,247,993
Percentage Reserves of Revenue	23.9%	24.1%	17.4%	12.26%		3.9%
Total Reserves and Expenditures	\$ 165,324,458	\$ 183,811,597	\$ 196,569,263	\$ 198,200,847	\$ (8,331,075)	\$ 189,869,772
Per Board Policy Reserves						
Min. 9% Reserves including TABOR Begin FY 17-18	\$ 12,085,082	\$ 13,358,411	\$ 14,472,457	\$ 14,619,300	\$ (46,668)	\$ 14,572,632
Revenue	134,278,687	148,426,786	160,805,082	162,436,667	(518,535)	161,918,132
Less: Expenditures	133,293,451	148,047,416	168,617,623	178,291,793	(178,291,793)	183,621,779
Excess Revenue over (under) Expenditures	\$ 985,236	\$ 379,370	\$ (7,812,541)	\$ (15,855,126)	\$ 177,773,258	\$ (21,703,647)

School District 60				
GENERAL FUND DETAIL				
FY 2025-2026 Adopted Budget				
Revenue:				
	FY 2024-2025-Revenue		\$	160,805,082
	Anticipated Increase (Decrease) to Funding for FY 2025-2026			1,113,050
FY 25-26 Budgeted Revenues			\$	<u>161,918,132</u>
Expenses:				
	Actual FY 2024 -2025 Expenditures		\$	<u>183,621,779</u>
Salary and Benefits				
	Instruction plus Extra Curricular	\$	3,815,110	\$ 11,792,723
	ESS		2,310,242	
	Support Services - Student		1,420,643	
	Support Services - Instructional		725,860	
	General Administration		184,143	
	School Administration - Principal		935,397	
	Business Services		332,636	
	Facilities		1,298,840	
	Human Resources		113,253	
	Information Technology		236,482	
	Other (Retiree Life/Excused Leave)		420,117	
Purchased Services				
	Instruction		2,818,594	4,656,491
	ESS		43,096	
	Support Services - Student		29,710	
	Support Services - Instructional		(26,507)	
	General Administration		477,712	
	School Administration - Principal		15,853	
	Business Services		132,565	
	Facilities (SRO/Utilities)		224,274	
	Transportation		298,378	
	Human Resources		109,629	
	Information Technology		404,397	
	Risk Management (decrease in workers comp)		100,000	
	Other (Retiree Life/Excused Leave)		18,546	
	Construction Services		10,244	
Supplies, Printing (excludes Capital Expenditures and prior year carry forward)				
	Instruction		(1,928,228)	(1,417,264)
	Support Services - Student		8,842	
	Support Services - Instructional		43	
	General Administration		114,460	
	School Administration - Principal		(27,863)	
	Business Services		106,720	
	Facilities		833,377	
	Transportation		7,059	
	Human Resources		17,689	
	Information Technology		15,677	
	Other		33,515	
	Debt		1	
Capital Expenditures and Other				
	Instruction		(261,844)	(626,350)
	Support Services - Student		(144,935)	
	Support Services - Instructional		2,328	
	School Administration - Principal		(1,332)	
	General Administration		10,750	
	Business Services		(21,432)	
	Facilities		21,708	
	Human Resources		(400)	
	Information Technology		(231,193)	
	Other		-	
Anticipated 2024-2025 Expenditures Before One Time Expenditures			\$	<u>198,027,379</u>
Excess Revenue over Expenses Before One Time Expenditures				<u>(36,109,247)</u>
Total One time Expenditures			\$	<u>-</u>
Excess of Expenses over Revenue for 2025-2026 Budget			\$	<u>(36,109,247)</u>
RESERVES				
	Beginning Fund Balance		\$	35,764,181
	Revenue			162,436,667
	Expenditures before one time expenditures			<u>178,291,792</u>
	Ending Fund Balance before one time expenditures		\$	<u>19,909,056</u> 12%
	One time expenditures			-
	Ending Fund Balance after one time expenditures			<u>19,909,056</u> 12%

SCHOOL DISTRICT 60						
GENERAL FUND DETAIL REVENUE						
FY 2025-2026 Adopted Budget						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
Beginning Fund Balance- Colorado Preschool	-	\$ 3,353,804	\$ 3,491,618	\$ -	\$ -	\$ -
Beginning Fund Balance - General Fund	31,045,771	32,031,007	32,272,563	35,764,181	(7,812,541)	27,951,640
Total Fund Balance	\$ 31,045,771	\$ 35,384,811	\$ 35,764,181	\$ 35,764,181	\$ (7,812,541)	\$ 27,951,640
Revenue						
Local Sources						
1 Current Property Tax-School Finance Act	\$ 33,149,384	\$ 34,281,838	\$ 33,766,598	\$ 34,023,979	\$ 5,922,337	\$ 39,946,316
2 Specific Ownership Taxes-School Finance Act	3,072,642	3,065,006	3,110,099	3,110,099	96,303	3,206,402
3 Delinquent Penalties-School Finance Act	10,511	(67,239)	-	-	-	-
4 Tuition, PYC Revenue-Other Districts	115,358	659,602	335,724	405,000	(230,000)	175,000
5 Concurrent Enrollment Internal	544,051	-	230,000	-	230,000	230,000
6 Earnings on Investments	1,446,883	2,019,273	1,707,326	1,425,000	-	1,425,000
7 Print Shop Revenue	146,253	145,334	130,000	155,000	(30,000)	125,000
8 Indirect Revenues	2,662,613	2,409,051	694,880	765,880	(340,880)	425,000
9 Charter School Admin Fee + Purchsd Svcs	918,678	846,736	878,037	878,037	-	878,037
10 Charter School Capital Pass Thru	505,329	555,083	505,328	505,328	(100)	505,228
11 E-rate Revenues	-	-	-	-	-	-
12 Energy Efficiency Rebates	9,759	4,441	4,310	9,800	(5,490)	4,310
13 Other Local Revenue	343,569	495,289	585,492	405,308	(4,442)	400,866
Intermediate Sources						
14 Miscellaneous Intermediate Revenue	19,907	19,425	3,000	21,000	-	21,000
State Sources						
15 State Equalization-School Finance Act	115,044,191	120,831,806	126,552,940	126,552,940	(6,184,860)	120,368,080
16 Kindergarten Hold Harmless Funding	-	-	-	-	-	-
17 CDE Audit-October Count Adjustment	-	-	366,692	-	-	-
18 At Risk Funding	312,393	322,958	263,404	312,393	-	312,393
19 Colorado Vocational Educ Act Revenue	229,049	192,383	96,138	400,000	(300,000)	100,000
19 CTE Audit Adjustment	(29,366)	-	-	-	-	-
21 Exceptional Children Educ Act (ECEA) Revenue	6,265,102	7,321,579	7,574,961	7,574,961	(79,520)	7,495,441
22 State Transportation Revenue	525,906	608,023	551,441	551,441	-	551,441
22 State Transportation Revenue Audit Adjustment	-	-	(58,279)	-	-	-
23 Gifted & Talented State Revenue	148,622	156,725	151,275	151,275	-	151,275
24 English Language Proficiency Act (ELPA) Revenue	161,664	209,763	205,464	205,464	-	205,464
25 On Behalf State PERA	5,329,885	465,854	2,664,940	2,664,940	-	2,664,940
26 UPK Historical allotment	-	1,448,128	(1,448,128)	-	-	-
27 Revenue UPK 3 YO	-	1,300,391	1,414,441	1,300,391	-	1,300,391
28 Revenue UPK	-	2,849,689	2,097,628	2,570,757	-	2,570,757
29 COVID 19 State Share Mitigation	-	-	-	-	-	-
30 Mitigation At Risk HB22-1186	-	-	-	-	-	-
31 Miscellaneous State Revenue	2,677	145,246	8,392	-	8,300	8,300
Federal Sources						
32 Impact Aid & Other Misc. Federal Revenue	14,878	39,271	15,000	15,000	-	15,000
33 Charter School Federal Pass Thru	-	-	-	-	-	-
34 ROTC Reimbursement	303,409	295,017	300,000	300,000	-	300,000
Transfers Out						
35 Transfer from (to) Athletic Fund	(1,800,000)	(2,750,000)	(2,600,000)	(2,600,000)	-	(2,600,000)
36 Transfer from (to) Insurance Fund	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)	(300,000)	(2,150,000)
37 Transfer from (to) Nutrition Services Fund	-	-	-	-	-	-
38 Transfer from (to) Capital Projects Fund	(9,800,000)	(9,800,000)	-	-	-	-
36 Preschool Allocation	(5,805,672)	-	-	-	-	-
37 Charter School Allocations						
PSAS	(8,016,892)	(7,182,654)	(7,690,918)	(7,690,917)	497,472	(7,193,445)
CHPA	(9,702,096)	(10,611,232)	(9,761,105)	(9,726,409)	202,345	(9,524,064)
Total Revenue	\$ 134,278,687	\$ 148,426,786	\$ 160,805,082	\$ 162,436,667	\$ (518,535)	\$ 161,918,132
Total Revenue and Beginning Fund Balance	\$ 165,324,458	\$ 183,811,597	\$ 196,569,263	\$ 198,200,848.0	\$ (8,331,076)	\$ 189,869,772

SCGOOL DISTRICT 60						
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM						
FY 2025-2026 Adopted Budget						
	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
II Expenditures Summary						
1 Salaries	\$ 80,784,508	\$ 93,185,201	\$ 104,305,631	\$ 105,792,245	\$ 7,476,683	\$ 111,782,314
2 Fringe Benefits	30,550,977	30,209,815	36,328,523	38,550,791	4,316,040	40,644,563
3 Purchased Services Professional	2,192,704	2,549,944	3,012,874	3,863,130	795,919	3,808,793
Purchased Services Property	1,359,103	1,776,100	2,388,686	2,797,733	323,529	2,712,214
Purchased Services Other	7,575,429	9,266,456	9,067,651	12,851,999	3,537,043	12,604,694
4 Supplies - Materials	9,120,863	8,472,837	11,493,234	11,971,398	(1,417,264)	10,075,970
5 Capital Expense	601,142	803,818	1,741,913	1,535,561	(626,350)	1,115,563
6 Other Expense	75,841	729,828	(393,631)	256,194	598,556	204,925
7 Other Financing Uses	1,032,883	1,053,416	672,742	672,743	2	672,744
Total Expenditures	\$ 133,293,450	\$ 148,047,415	\$ 168,617,622	\$ 168,617,622	\$ 15,004,158	\$ 183,621,780
Excess of Revenue over Expenditures	\$ 985,237	\$ 379,371	\$ (7,812,540)	\$ (15,889,823)	\$ (13,891,108)	\$ (21,703,648)
Ending Fund Balance	\$ 32,031,008	\$ 35,764,182	\$ 27,951,641	\$ 29,583,226	\$ (21,703,649)	\$ 6,247,992
III Expenditure Details						
Instructional Programs	Instruction includes tGose activities dealing directly witG tGe interactions between staff and students.					
A Regular Education Instruction 0010-1699						
1 Salaries	\$ 38,867,024	\$ 46,545,764	\$ 52,073,029	\$ 52,954,304	\$ 2,606,145	\$ 54,679,174
Salaries CRF Offset	-	-	-	-	-	-
2 Fringe Benefits	15,300,204	14,863,127	18,106,182	18,825,008	1,204,755	19,310,937
Benefits CRF Offset	-	-	-	-	-	-
3 Purchased Services Professional	86,281	268,186	147,985	505,302	218,365	366,350
Purchased Services Property	12,455	47,069	32,390	52,361	15,114	47,504
Purchased Services other	2,359,333	3,319,310	2,741,807	5,192,421	2,580,953	5,322,760
4 Supplies - Materials	1,960,011	1,601,450	4,090,177	3,932,724	(2,273,660)	1,816,517
5 Capital Expense	209,845	118,815	474,762	175,956	(263,044)	211,718
6 other Expense	463,810	513,133	105,187	501,018	343,333	448,520
Subtotal Regular Education Instruction	\$ 59,258,963	\$ 67,276,853	\$ 77,771,519	\$ 77,771,519	\$ 4,431,961	\$ 82,203,480
B Exceptional Student Services (SPED) 1700-1799						
1 Salaries	\$ 9,313,095	\$ 11,393,123	\$ 13,038,872	\$ 13,173,962	\$ 1,429,387	\$ 14,468,259
2 Fringe Benefits	3,017,662	3,605,018	4,123,277	4,625,280	880,855	5,004,132
3 Purchased Services Professional	128,698	91,968	214,475	249,000	34,525	249,000
Purchased Services Property	-	-	-	309	309	309
Purchased Services other	152,375	208,851	222,836	226,422	8,262	231,098
4 Supplies - Materials	21,525	42,933	48,894	64,799	15,910	64,804
5 Capital Expense	5,167	2,659	-	6,200	1,200	1,200
6 other Expense	47,396	14,265	32,076	30,987	(11,696)	20,380
Subtotal Exceptional Student Services	\$ 12,685,918	\$ 15,358,816	\$ 17,680,430	\$ 18,376,959	\$ 2,358,752	\$ 20,039,182
C Extra-Curricular Instruction 1800-2099						
1 Salaries	\$ 11,801	\$ 14,357	\$ 22,296	\$ 23,167	\$ 1,784	\$ 24,080
2 Fringe Benefits	2,612	3,263	4,304	5,160	2,426	6,730
3 Purchased Services Professional	-	5,122	6,289	10,486	4,197	10,486
Purchased Services Property	-	-	-	-	-	-
Purchased Services other	-	70	35	-	(35)	-
4 Supplies - Materials	4,000	405	11,075	18,566	(2,115)	8,960
5 Capital Expense	-	65,339	-	-	-	-
6 Other Expense	-	-	-	-	-	-
Subtotal Extra-Curricular Instruction	\$ 18,413	\$ 88,556	\$ 43,999	\$ 57,379	\$ 6,257	\$ 50,256
Total Instructional Program Expenditures	\$ 71,963,294	\$ 82,724,226	\$ 95,495,948	\$ 95,495,948	\$ 6,796,970	\$ 102,292,918

SCHOOL DISTRICT 60						
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM						
FY 2025-2026 Adopted Budget						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
D Support Programs Support Services-Students 2100-2199	Activities designed to assess and improve the well-being of students and to supplement the teaching process					
1 Salaries	\$ 7,258,332	\$ 8,464,188	\$ 9,518,573	\$ 9,345,190	\$ 913,917	\$ 10,259,107
2 Fringe Benefits	2,749,414	2,685,416	3,281,779	3,615,592	346,296	3,961,888
3 Purchased Services Professional	268,493	243,812	248,564	285,988	(8,600)	277,388
Purchased Services Property	-	-	5,866	7,066	(1,200)	5,866
Purchased Services Other	57,060	45,987	76,685	107,182	(29,611)	77,571
4 Supplies - Materials	63,181	55,820	84,698	101,829	(10,174)	91,655
5 Capital Expense	131,223	138,380	149,135	161,188	(156,988)	4,200
6 Other Expense	9,269	14,296	16,177	17,072	990	18,062
Subtotal Support Services - Students	\$ 10,536,972	\$ 11,647,899	\$ 13,381,477	\$ 13,641,107	\$ 1,054,630	\$ 14,695,737
E Support Services-Instructional Staff 2200-2299	Activities associated with assisting the Instructional Staff with content and process of providing learning experiences for students					
1 Salaries	\$ 3,148,604	\$ 3,620,003	\$ 4,193,099	\$ 4,298,992	\$ 326,487	\$ 4,625,479
2 Fringe Benefits	1,227,026	1,085,740	1,399,079	1,635,380	57,179	1,692,559
3 Purchased Services Professional	244,215	307,203	404,911	363,375	(13,308)	350,067
Purchased Services Property	139	41,190	30,000	30,500	(350)	30,150
Purchased Services Other	154,969	148,286	197,023	292,566	(67,356)	225,210
4 Supplies - Materials	77,978	229,532	145,266	143,667	11,955	155,622
5 Capital Expense	6,291	636	11,136	19,946	(6,482)	13,464
6 Other Expense	22,933	21,234	61,683	61,244	(9,874)	51,370
Subtotal Support Services-Instructional Staff	4,882,156	5,453,825	6,442,197	\$ 6,845,670	\$ 298,251	\$ 7,143,921
F General Administration 2300-2399	Activities concerned with establishing and administering policy for operating the school district					
1 Salaries	\$ 843,582	\$ 910,014	\$ 854,124	\$ 979,513	\$ (329)	\$ 979,184
2 Fringe Benefits	302,585	269,297	298,936	347,141	10,878	358,019
3 Purchased Services Professional	499,651	620,801	859,876	1,255,942	2,778	1,258,720
Purchased Services Property	-	-	368	-	-	-
Purchased Services Other	54,666	76,766	36,149	124,660	(9,276)	115,384
4 Supplies - Materials	32,377	22,037	19,792	30,947	18,310	49,257
5 Capital Expense	3,700	1,948	599	13,589	(2,240)	11,349
6 Other Expense	50,410	53,011	59,148	131,907	12,236	144,143
Subtotal General Administration	\$ 1,786,971	\$ 1,953,874	\$ 2,128,991	\$ 2,883,699	\$ 32,357	\$ 2,916,056
G School Administration 2400-2499	Activities concerned with overall administrative responsibility for a school, or combination of schools.					
1 Salaries	\$ 7,663,253	\$ 8,776,013	\$ 9,571,429	\$ 9,560,846	\$ 613,410	\$ 10,174,256
2 Fringe Benefits	2,657,267	2,605,771	3,049,292	3,210,122	171,740	3,381,862
3 Purchased Services Professional	27,758	28,698	28,800	28,360	5,000	33,360
Purchased Services Property	38,523	75,721	32,354	38,637	(5,300)	33,337
Purchased Services Other	34,255	38,015	15,518	34,410	(8,582)	25,828
4 Supplies - Materials	232,741	286,462	199,647	230,837	(60,915)	169,922
5 Capital Expense	19,008	23,619	2,762	4,630	(3,200)	1,430
6 Other Expense	16,778	11,705	32,206	35,440	(1,372)	34,068
Subtotal School Administration	\$ 10,689,583	\$ 11,846,003	\$ 12,932,008	\$ 13,143,282	\$ 710,781	\$ 13,854,063
H Business Services 2500-2599	Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school district					
1 Salaries	\$ 1,742,301	\$ 1,980,159	\$ 2,091,575	\$ 2,081,320	\$ 207,739	\$ 2,289,059
2 Fringe Benefits	644,687	626,437	703,987	769,223	69,916	839,139
3 Purchased Services Professional	4,776	26,833	27,570	62,158	250	62,408
Purchased Services Property	(110,349)	(95,792)	317,402	396,217	(23,420)	372,797
Purchased Services Other	4,176	10,223	9,733	52,726	(661)	52,065
4 Supplies - Materials	191,036	134,211	358,608	302,603	7,504	310,107
5 Capital Expense	-	4,950	23,800	41,368	(39,000)	2,368
6 Other Expense	(592,222)	(585,893)	(731,297)	(580,445)	4,369	(576,076)
Subtotal Business Services	1,884,405	2,101,128	2,801,378	3,125,170	226,697	3,351,867

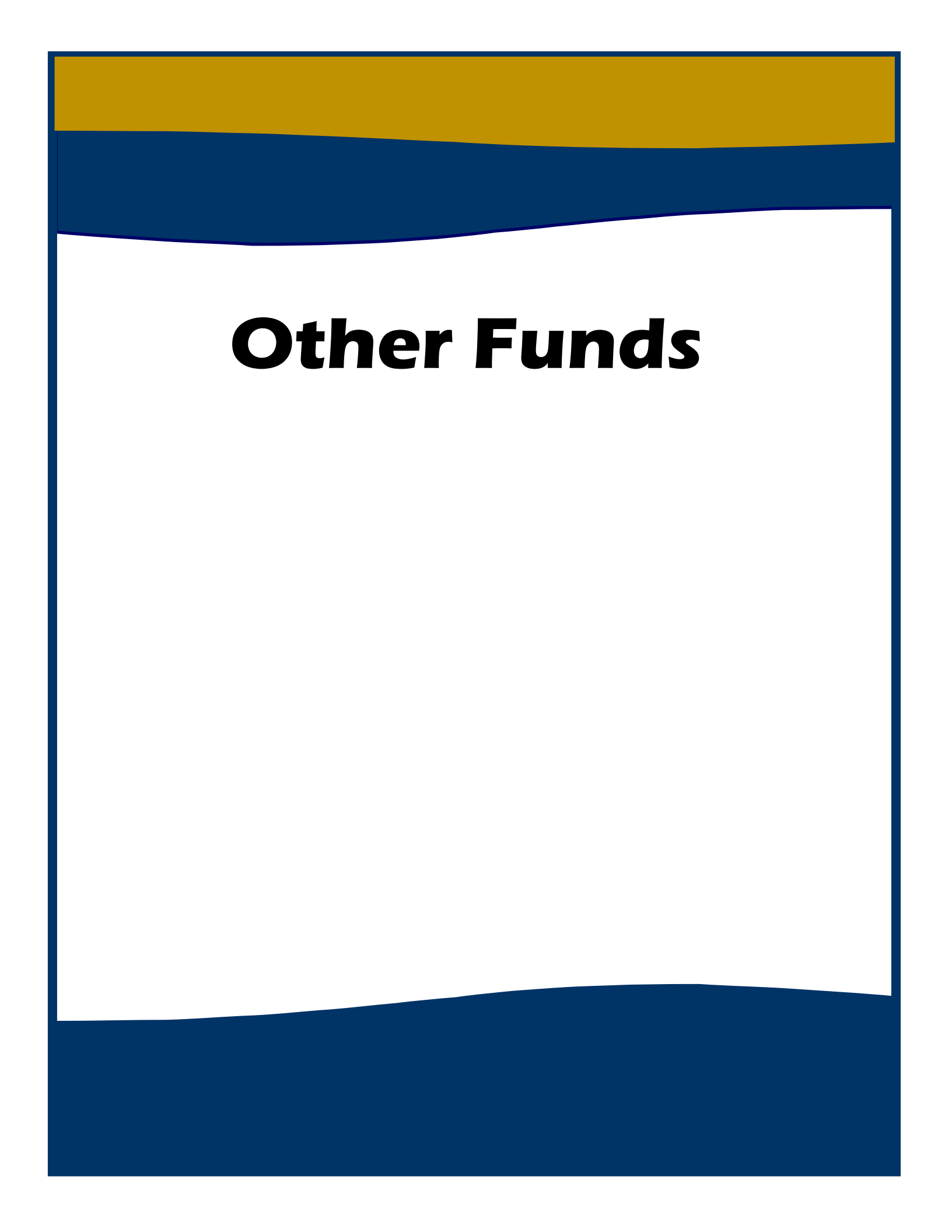
SCHOOL DISTRICT 60						
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM						
FY 2025-2026 Adopted Budget						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
Facilities, Maintenance and Operation 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	\$ 7,268,040	\$ 8,469,469	\$ 9,559,952	\$ 9,777,990	\$ 636,183	\$ 10,414,173
2 Fringe Benefits	2,863,206	2,858,058	\$ 3,442,151	3,534,562	352,208	3,886,770
3 Purchased Services Professional	749,979	797,386	879,108	874,812	11,226	886,038
Purchased Services Property	1,207,796	1,318,352	1,450,241	1,688,750	(16,454)	1,672,296
Purchased Services Other	11,643	8,612	16,042	23,121	(11,790)	11,331
4 Supplies - Materials	5,998,718	5,837,999	6,004,496	6,507,950	329,903	6,837,853
5 Capital Expense	40,963	346,017	746,089	661,723	106,074	767,797
6 Other Expense	(15,052)	(19,401)	4,840	4,021	839	4,860
Subtotal Facilities, Maintenance and Operation of Plant	\$ 18,125,294	\$ 19,616,492	\$ 22,102,919	\$ 23,072,929	\$ 1,408,189	\$ 24,481,118
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	-	-	-	-	-	-
Purchased Services Property	99,536	105,994	129,694	115,828	9,264	125,092
Purchased Services Other	2,449,528	2,693,190	3,223,584	3,694,108	(167,544)	3,526,564
4 Supplies - Materials	146,509	129,133	305,785	305,590	7,254	312,844
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
Subtotal Student Transportation	\$ 2,695,573	\$ 2,928,316	\$ 3,659,063	\$ 4,115,526	\$ (151,026)	\$ 3,964,500
K Human Resources 2800-2839	Activities, other than general administration, which supports each of the other instructional and supporting services programs					
1 Salaries	\$ 2,898,881	\$ 935,886	\$ 978,330	\$ 985,400	\$ 71,502	\$ 1,056,902
Salaries CRF Offset	-	-	-	-	-	-
2 Fringe Benefits	408,399	270,685	314,234	324,160	24,755	348,915
Benefits CRF Offset	-	-	-	-	-	-
3 Purchased Services Professional	98,127	93,053	119,709	105,511	106,065	211,576
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	20,885	19,932	20,464	38,401	(175)	38,226
4 Supplies - Materials	29,489	33,053	18,634	34,560	-	34,560
5 Capital Expense	1,110	500	400	6,989	(6,989)	-
6 Other Expense	11,893	10,294	17,282	14,250	4,795	19,045
Subtotal Human Resources	\$ 3,468,784	\$ 1,363,404	\$ 1,469,053	\$ 1,509,271	\$ 199,953	\$ 1,709,224
L Information Systems Services 2840-2849, 2890	Activities concerned with preparing data for storage, storing data, and retrieving them for reproduction as information for management and reporting					
1 Salaries	\$ 1,010,759	\$ 1,201,953	\$ 1,330,404	\$ 1,344,653	\$ 164,610	\$ 1,509,263
2 Fringe Benefits	368,230.26	383,692	443,732	459,103	42,252	501,355
3 Purchased Services Professional	58,671	47,016	44,356	102,600	(35,000)	67,600
Purchased Services Property	111,001	283,566	390,371	469,666	(44,803)	424,863
Purchased Services Other	1,059,476	1,453,295	1,455,368	1,880,900	(78,871)	1,802,029
4 Supplies - Materials	339,949	91,818	179,957	236,581	(44,136)	192,445
5 Capital Expense	183,836	100,956	333,230	449,802	(347,765)	102,037
6 Other Expense	3,763	3,142	4,417	6,600	1,006	7,606
Subtotal Information Systems	\$ 3,135,686	\$ 3,565,437	\$ 4,181,835	\$ 4,949,905	\$ (342,707)	\$ 4,607,198
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	700,000	700,000	500,000	600,000	-	600,000
4 Supplies - Materials	-	-	-	-	-	-
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
Subtotal Risk Management	\$ 700,000	\$ 700,000	\$ 500,000	\$ 600,000	\$ -	\$ 600,000

SCHOOL DISTRICT 60						
GENERAL FUND DETAIL - EXPENDITURES BY PROGRAM						
FY 2025-2026 Adopted Budget						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
N Other Support Services 2990-2999	All other support services not classified elsewhere.					
1 Salaries	\$ 758,836	\$ 874,274	\$ 1,073,948	\$ 1,275,882	\$ 27,496	\$ 1,303,378
2 Fringe Benefits	1,009,684	953,311	1,161,570	1,185,170	167,087	1,352,257
3 Purchased Services Professional	23,290	16,042	26,129	26,800	3,000	29,800
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	11,735	21,145	10,830	24,807	-	24,807
4 Supplies - Materials	16,465	761	18,705	18,705	-	18,705
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	56,862	694,041	4,651	67,685	(34,738)	32,947
Subtotal Support Services	\$ 1,876,872.0	\$ 2,559,573	\$ 2,295,833	\$ 2,599,049.0	\$ 162,845.0	\$ 2,761,894.0
O Other Support Services	Volunteer Services					
Volunteer Services 2900-2989	Volunteer Services					
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits	-	-	-	-	-	-
3 Purchased Services Professional	2,764	3,824	5,102	6,000	-	6,000
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	-	-	-	-	-	-
4 Supplies - Materials	6,884	7,224	7,500	12,432	287	12,719
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
Subtotal Other Support Services	\$ 9,648	\$ 11,048	\$ 12,602	\$ 18,432	\$ 287	\$ 18,719
P Facilities Acquisition and Construction Services 4000-4099	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	-	-	-	-	-	-
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	505,329	522,776	541,577	541,576	10,245	551,821
4 Supplies - Materials	-	-	-	-	-	-
5 Capital Outlay	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
Subtotal Facilities Acquisition and Construction Services	\$ 505,329	\$ 522,776	\$ 541,577	\$ 541,576	\$ 10,245	\$ 551,821
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	\$ 822,955	\$ 857,249	\$ 568,448	\$ 568,448	\$ -	\$ 568,448
2 Interest	209,928	196,167	104,294	104,295	-	104,295
Subtotal Debt Services	\$ 1,032,883	\$ 1,053,415	\$ 672,742	\$ 672,744	\$ -	\$ 672,743
Total Support Program Expenditures	\$ 61,330,156	\$ 65,323,190	\$ 73,121,675	\$ 77,718,360	\$ 3,610,502	\$ 81,328,861
Grand Total Expenditures	\$ 133,293,451	\$ 148,047,416	\$ 168,617,623	\$ 178,291,792	\$ 10,407,472	\$ 183,621,779
R Reserves & Contingencies						
1 Assigned Operating Reserve per BOE policy 6% of Revenue	\$ 8,057,594	\$ 8,905,607	\$ 9,648,305	\$ 9,746,200	\$ (31,112)	\$ 9,715,088
2 Unassigned	14,557,786	13,414,562	5,636,759	(2,643,341)	(13,490,330)	(16,133,671)
3 Assigned New Facility Supplies Multi Year	-	-	-	-	-	-
4 Reserve CPP	-	3,353,804	2,687,158	2,853,804	(166,646)	2,687,158
5 Reserve UPK	-	137,815	-	-	-	-
7 Assigned School Placeholder	624,516	320,324	309,523	320,324	(10,801)	309,523
8 Restricted Fund Balance Multi Year	1,151,215	559,575	1,329,999	559,575	770,424	1,329,999
9 Non Spendable (Prepaid Expenditures)	2,339,896	3,072,494	2,339,896	3,072,494	(732,598)	2,339,896
10 TABOR 3%-Restricted	5,300,000	6,000,000	6,000,000	6,000,000	-	6,000,000
Ending Reserves & Contingencies	\$ 32,031,007	\$ 35,764,181	\$ 27,951,640	\$ 19,909,056	\$ (13,661,063)	\$ 6,247,993
Total Expenditures & Reserves	\$ 165,324,458	\$ 183,811,597	\$ 196,569,263	\$ 198,200,848	\$ (3,253,591)	\$ 189,869,772

SCHOOL DISTRICT 60						
ATHLETIC FUND 17						
FY 2025-2026 Adopted Budget						
				Budget		
DESCRIPTION	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
Assigned Fund Balance-Beginning-Athletics	\$ 592,835	\$ 289,835	\$ 600,744	\$ 600,744	\$ 155,896	\$ 756,640
Assigned Fund Balance-Beginning-Gymnastics	427	6,846	4,754	4,754	2,202	6,956
	<u>\$ 593,262</u>	<u>\$ 296,681</u>	<u>\$ 605,498</u>	<u>\$ 605,498</u>	<u>\$ 158,098</u>	<u>\$ 763,596</u>
Revenues						
Gate Receipts/Season Passes	\$ 272,637	\$ 304,337	\$ 331,537	\$ 315,450	\$ 16,087	\$ 331,537
Participation Fees	132,502	134,134	138,873	130,921	6,992	137,913
Contributions and Donations	53,250	37,750	46,000	46,000	-	46,000
Coca Cola	-	5,000	5,000	5,000	-	5,000
Pepsi Cola	-	-	-	-	-	-
Tournament Fees/Playoffs	150	2,690	1,290	1,990	(700)	1,290
Parking Fees/Rentals	25,810	38,400	40,000	40,000	-	40,000
Miscellaneous Revenue	24,251	15,097	17,004	15,600	617	16,217
Gymnastics 0122	25,707	21,548	23,743	23,743	2,100	25,843
Concessions 1501	115,495	135,317	156,748	148,280	8,468	156,748.00
Transfer from General Fund	1,800,000	2,750,000	2,600,000	2,600,000	-	2,600,000
Indirect Revenue	1,833	2,246	1,764	1,764	(853)	911
Total Revenues	<u>\$ 2,451,635</u>	<u>\$ 3,446,519</u>	<u>\$ 3,361,959</u>	<u>\$ 3,328,748</u>	<u>\$ 32,711</u>	<u>\$ 3,361,459</u>
Total Resources	<u>\$ 3,044,897</u>	<u>\$ 3,743,200</u>	<u>\$ 3,967,457</u>	<u>\$ 3,934,246</u>	<u>\$ 190,809</u>	<u>\$ 4,125,055</u>
Expenditures						
Extra-Curricular Instruction 1800-2099						
Salaries	\$ 1,141,581	\$ 1,277,875	\$ 1,311,853	\$ 1,395,690	\$ 111,660	\$ 1,507,350
Fringe Benefits	282,001	316,392	323,595	349,634	27,972	377,606
Purchased Professional Services	167,802	247,435	214,129	214,129	60,099	274,228
Purchased Property Services	54,528	35,122	44,418	80,736	-	80,736
Travel/Transportation	199,323	199,902	244,894	250,174	-	250,174
Other Purchased Services	-	-	-	-	-	-
Supplies & Equipment	108,032	150,782	83,756	199,854	(4,150)	195,704
Dues & Fees	22,950	22,227	29,031	29,514	-	29,514
Sub Total Extra-Curricular Instruction	<u>\$ 1,976,217</u>	<u>\$ 2,249,735</u>	<u>\$ 2,251,676</u>	<u>\$ 2,519,731</u>	<u>\$ 195,581</u>	<u>\$ 2,715,312</u>
Support Services-Instructional Staff 2200-2299						
Salaries	\$ 176,523	\$ 195,478	\$ 215,607	\$ 232,043	\$ 18,563	\$ 250,606
Fringe Benefits	52,696	59,090	65,524	69,670	5,574	75,244
Purchased Services	18,690	19,378	16,788	27,182	-	27,182
Supplies - Materials	24,351	22,471	19,492	20,590	-	20,590
Capital Expense	5,426	552	-	6,615	-	6,615
Other Expense	6,868	7,185	7,789	10,474	-	10,474
Sub Total Support Services	<u>\$ 284,554</u>	<u>\$ 304,154</u>	<u>\$ 325,200</u>	<u>\$ 366,574</u>	<u>\$ 24,137</u>	<u>\$ 390,711</u>

SCHOOL DISTRICT 60						
ATHLETIC FUND 17						
FY 2025-2026 Adopted Budget						
				Budget		
DESCRIPTION	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
School Administration 2400-2499						
Salaries	\$ 285,463	\$ 316,035	\$ 351,386	\$ 351,039	\$ 28,082	\$ 379,121
Fringe Benefits	86,509	90,960	102,273	112,278	9,014	121,292
Purchased Services	-	-	-	-	-	-
Supplies - Materials	-	-	-	-	-	-
Sub Total School Administration	\$ 371,972	\$ 406,995	\$ 453,659	\$ 463,317	\$ 37,096	\$ 500,413
Facilities, Maintenance and Operation of Plant 2066-2699						
Salaries	\$ -	\$ -	\$ 1,402	\$ 1,402	\$ -	\$ 1,402
Fringe Benefits	-	-	316	316	-	316
Purchased Services	16,450	28,750	30,000	30,000	-	30,000
Supplies - Materials	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-
Other Expense	-	-	-	-	-	-
Sub Total Facilities, Maintenance and Operations	\$ 16,450	\$ 28,750	\$ 31,718	\$ 31,718	\$ -	\$ 31,718
Gymnastics 0122	19,288	23,640	21,541	21,540	3,664	25,204
Concessions 1501	79,736	124,428	120,067	181,868	-	181,868
Total Expenditures	\$ 2,748,217	\$ 3,137,702	\$ 3,203,861	\$ 3,584,748	\$ 260,478	\$ 3,845,226
Assigned Fund Balance-Ending-Athletics	289,834	600,744	756,640	\$ 342,541	\$ (62,712)	\$ 272,234
Assigned Fund Balance-Ending-Gymnastics	6,846	4,754	6,956	6,957	(6,957)	7,595
Total Reserves	\$ 296,680	\$ 605,498	\$ 763,596	\$ 349,498	\$ (69,669)	\$ 279,829
Total Expenditures & Ending Reserves	\$ 3,044,897	\$ 3,743,200	3,967,457	\$ 3,934,246	\$ 190,809	\$ 4,125,055
* Beginning in Fy 21-22 Fund 17 will include the Director of Athletics salary and benefits as well as, 50% of Athletic Director and Secretarial						

SCHOOL DISTRICT 60						
INSURANCE RESERVE FUND 18						
FY 2025-2026 Adopted Budget						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
Assigned Fund Balance Beginning	\$ 1,445,981	\$ 2,062,594	\$ 2,291,342	\$ 2,291,342	\$ (170,487)	2,120,855
Revenues						
Per Pupil Allocations - General Fund	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000	\$ 300,000	\$ 2,150,000
Per Pupil Overhead - Preschool Fund	28,900	-	-	-	-	-
Loss Recoveries	34,495	181,012	18,455	850,000	-	850,000
Other	249,693	-	-	-	-	-
Total Revenues	\$ 2,163,088	\$ 2,031,012	\$ 1,868,455	\$ 2,700,000	\$ 300,000	\$ 3,000,000
Total Resources	\$ 3,609,069	\$ 4,093,606	\$ 4,159,797	\$ 4,991,342	\$ 129,513	\$ 5,120,855
Expenditures						
Insurance Costs						
Unemployment Compensation Insurance	\$ 208,266	\$ 152,084	\$ 146,803	\$ 160,000	\$ 790,000	\$ 950,000
General Property Insurance	870,854	1,255,444	1,262,482	1,500,000	-	1,500,000
General Liability/Fidelity and Crime Insurance	188,731	188,236	174,151	200,000	-	200,000
Equipment Liability	47,946	69,964	62,723	90,000	-	90,000
Vehicle Property & Liability Insurance-M & O/Transportation	80,310	94,243	101,243	90,000	-	90,000
Subtotal Insurance Costs	\$ 1,396,107	\$ 1,759,971	\$ 1,747,402	\$ 2,040,000	\$ 790,000	\$ 2,830,000
Losses and Deductibles						
Outside Contractor	\$ 14,210	\$ 39,926	\$ -	\$ 750,000	\$ -	\$ 750,000
Replace Equipment	2,090	-	291,540	300,000	-	\$ 300,000
Supplies	833	1,668	-	5,000	-	5,000
Non Capital Equipment	-	699	-	5,000	-	5,000
Other	133,235	-	-	300,000	-	300,000
Subtotal Losses and Deductible	\$ 150,368	\$ 42,293	\$ 291,540	\$ 1,360,000	\$ -	\$ 1,360,000
Total Expenditures	\$ 1,546,475	\$ 1,802,264	\$ 2,038,942	\$ 3,400,000	\$ 790,000	\$ 4,190,000
Assigned Fund Balance Ending	\$ 2,062,594	\$ 2,291,342	\$ 2,120,855	\$ 1,591,342	(660,487)	\$ 930,855
Total Expenditures and Fund Balance	\$ 3,609,069	\$ 4,093,606	\$ 4,159,797	\$ 4,991,342	\$ 129,513	\$ 5,120,855



Other Funds

SCHOOL DISTRICT 60						
NUTRITION SERVICES FUND 21						
FY 2025-2026 Adopted Budget						
	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
Assigned Fund Balance	\$ 7,263,584	\$ 8,961,047	\$ 10,306,080	\$ 10,306,080	\$ (299,319)	\$ 10,006,761
Prior Period Adjustment	-	-	-	-	-	-
Non Spendable Fund Balance	-	-	-	-	-	-
Total Fund Balance	\$ 7,263,584	\$ 8,961,047	\$ 10,306,080	\$ 10,306,080	\$ (299,319)	\$ 10,006,761
Revenues						
Interest Earnings	\$ 183,392	\$ 267,183	\$ 246,187	\$ 266,924	\$ (16,924)	\$ 250,000
Student Lunch Revenue	-	-	-	-	-	-
Adult Meal Revenue	4,640	6,922	4,926	3,840	-	3,840
Ala Carte Sales	22,975	58,653	34,498	43,961	-	43,961
Other	34,854	18,228	26,488	27,684	-	27,684
Healthy School Meals for All Breakfast	-	123,114	-	150,470	(70)	150,400
Healthy School Meals for All Lunch	-	296,612	-	362,525	-	362,525
Other State Revenue	71,988	124,967	111,878	124,967	-	124,967
Federal Revenue						
Breakfast Grant 4553***	2,857,033	2,862,121	2,780,275	2,617,216	186,027	2,803,243
Lunch Grant 4555 ***	5,378,430	5,421,067	5,596,549	5,842,126	(79,714)	5,762,412
Commodities	679,672	617,539	569,654	577,168	(7,510)	569,658
Summer Lunch Program	130,361	156,483	38,750	38,750	117,000	155,750
USDA Supply Chain Assistance	540,018	293,268	-	-	-	-
Other - Grants	528,665	661,375	599,363	501,317	126,690	628,007
Transfer In from General Fund	-	-	-	-	-	-
Total Revenues	\$ 10,432,028	\$ 10,907,532	\$ 10,008,568	\$ 10,556,948	\$ 325,499	\$ 10,882,447
Total Resources	\$ 17,695,612	\$ 19,868,579	\$ 20,314,648	\$ 20,863,028	\$ 26,180	\$ 20,889,208
Expenditures						
Director of Nutrition Program 3110						
Salaries	\$ 172,778	\$ 206,433	\$ 255,525	\$ 290,518	\$ -	\$ 290,518
Benefits	51,830	61,366	72,626	97,454	-	97,454
Purchased Services	7,371,486	8,094,084	8,573,626	10,036,260	(1,018)	10,035,242
Supplies	41,463	71,554	67,325	71,404	15,614	87,018
Equipment	-	-	-	-	-	-
Other	1,890	1,627	5,362	9,300	2,826	12,126
Indirect Cost	61,000	65,880	54,900	65,880	-	65,880
Subtotal Director of Nutrition	\$ 7,700,447	\$ 8,500,944	\$ 9,029,364	\$ 10,570,816	\$ 17,422	\$ 10,588,238
Food Preparation/Serving Program 3120						
Salaries	-	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-	-
Purchased Services	83,282.00	75,141	96,179	198,542	10,372	208,914
Commodities	679,672.00	617,539	556,176	589,662	(33,485)	556,177
Other Food Supplies	4,886.00	98,593	-	131,613	540	132,153
Non-Food Supplies	28,217.00	66,478	86,284	229,385	48,672	278,057
Equipment	229,350.00	195,102	445,525	1,113,075	(45,920)	1,067,155
Other	-	-	-	-	-	-

SCHOOL DISTRICT 60						
NUTRITION SERVICES FUND 21						
FY 2025-2026 Adopted Budget						
	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
Subtotal Food Preparation/Serving	\$ 1,025,407	\$ 1,052,853	\$ 1,184,164	\$ 2,262,277	\$ (19,821)	\$ 2,242,456
<u>Food Delivery Program 3130</u>						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-	-
Purchased Services	1,981	1,169	2,149	11,448	-	11,448
Supplies	6,730	7,533	7,363	15,260	\$ -	15,260
Equipment - Vehicles	-	-	84,847	85,000	-	85,000
Other	-	-	-	-	-	-
Subtotal Food Delivery	\$ 8,711	\$ 8,702	\$ 94,359	\$ 111,708	\$ -	\$ 111,708
Total Expenditures	\$ 8,734,565	\$ 9,562,499	\$ 10,307,887	\$ 12,944,801	\$ (2,399)	\$ 12,942,402
Committed Fund Balance	\$ 8,961,047	\$ 10,306,080	\$ 10,006,761	\$ 7,918,227	\$ 28,579	\$ 7,946,806
Prior Period Adjustment				-		-
Non Spendable Fund Balance	-	-	-	-	-	-
Total Fund Balance	\$ 8,961,047	\$ 10,306,080	\$ 10,006,761	\$ 7,918,227	\$ 28,579	\$ 7,946,806
Total Expenditures & Net Assets	\$ 17,695,612	\$ 19,868,579	\$ 20,314,648	\$ 20,863,028	26,180	\$ 20,889,208
*** USDA returning to prepandemic coding						

SCHOOL DISTRICT 60								
GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22								
FY 2025-2026 Adopted Budget								
DESCRIPTION	2022-2023 Audited	2023-2024 Audited	2024-2025 Estimated	2024-2025 Carryover Estimated	BUDGET			
					2025-2026 Grant Awards	FY 2024-2025 Amended Budget	Increase (Decrease)	2025-2026 Adopted Budget
Revenues								
Federal Grants	\$ 35,064,882	\$ 50,260,751	\$ 19,789,310	\$ 9,536,281	\$ 25,583,412	\$ 34,839,175	\$ 280,518	\$ 35,119,693
State Grants	3,054,648	1,516,256	2,093,679	598,572	6,628,005	7,682,259	(455,682)	7,226,577
Local Grants	174,958	196,366	143,000	135,752	1,000,000	1,128,752	7,000	1,135,752
Total Revenues	\$ 38,294,488	\$ 51,973,373	\$ 22,025,989	\$ 10,270,605	\$ 33,211,417	\$ 43,650,186	\$ (168,164)	\$ 43,482,022
Expenditures								
Federal Grants								
No Child Left Behind, Title I, Part A: Improving Basic Programs Operated by Schools	\$ 7,356,911	\$ 7,528,769	\$ 7,405,674	\$ 702,765	\$ 7,027,653	\$ 8,106,686	\$ (376,268)	\$ 7,730,418
Coronavirus Relief Fund	-	-	-	-	-	-	-	-
Special Education: Grants to States IDEA Part B	3,136,418	3,888,148	3,647,304	82,337	3,640,025	3,729,641	(7,279)	3,722,362
Carl Perkins Vocational & Applied Technology Education Act, Title I, Vocational Education	37,717	111,030	14,928	-	235,121	290,933	(55,812)	235,121
Individuals with Disabilities Education Act, Part B (IDEA): Special Education: Preschool Grants	69,173	139,596	84,540	-	84,540	84,540	-	84,540
No Child Left Behind: Title III Part A: English Language Acquisition: Language Enhancement	58,241	52,734	88,394	13,000	63,213	102,059	(25,846)	76,213
No Child Left Behind, Title II, Part A. Teacher and Principal Training and Recruiting Fund	866,721	681,672	1,183,074	306,906	886,747	1,477,422	(283,769)	1,193,653
Elementary and Secondary School Emergency Relief Funds III ARP	8,816,559	31,609,635	1,645,654	-	-	1,645,653	(1,645,653)	-
ARP ESSER II Supplemental	98,156	42,372	-	-	-	5,115	(5,115)	-
Elementary and Secondary School Emergency Relief II Supplemental Set-Aside ESS	92,542	32,057	-	-	-	37,937	(37,937)	-
Elementary and Secondary School Emergency Relief Funds II CRRSA	10,109,188	1,249,479	-	-	-	-	-	-
Every Student Succeeds Act (ESSA), Title IV-A: Student Support and Academic Enrichment Grants	388,917	551,366	705,018	140,000	508,243	846,969	(198,726)	648,243
Elementary and Secondary School Emergency Relief Funds	-	-	-	-	-	-	-	-
American Rescue Plan ESSER- EASI	468,996	313,854	-	-	-	-	-	-
Teacher Mentor Program Grant	210,372	371,749	139,769	-	-	78,801	(78,801)	-
CDE Learning Cohort	29,895	-	-	-	-	-	-	-
Stronger connections Grant	-	49,911	101,635	-	-	32,448	(32,448)	-
ESSER III SA Learning Math Cohort	556	53,052	-	-	-	26,392	(26,392)	-
SNAP EBT	5,950	6,180	-	-	-	-	-	-
CNP Farm to School	-	-	-	-	-	-	-	-
No Child Left Behind, Title I, Part A: Improving Basic Programs Operated by Schools. Turnaround Grant	75,879	496,363	426,641	149,611	90,000	535,137	(295,526)	239,611
Coronavirus Relief Fund At Risk Funding	-	-	-	-	-	-	-	-
Idea Part C Child Find	-	-	-	-	-	-	-	-
McKinney-Vento Homeless Education Assistance Improvement Act of 2001 Title X NCLB	6,166	86,840	72,511	-	80,000	72,530	7,470	80,000
Race to the Top - Early Childhood Readiness Assessment	-	-	-	-	-	-	-	-
PSAS Safe School Reopening	-	-	-	-	-	-	-	-
IDEA Part B American Rescue Plan (ARP)	366,760	-	-	-	-	-	-	-
IDEA Preschool American Rescue Plan (ARP)	-	-	-	-	-	-	-	-
Response, Innovation, and Student Equity (RISE) Education Fund	551,847	667,238	-	-	-	-	-	-
GEER- Bright Spot Award	175,962	8,696	-	-	-	-	-	-
MSAP	-	-	1,969,963	1,000,000	2,867,870	-	3,867,870	3,867,870
ELC CDPHE	6,728	-	-	-	-	-	-	-
Emergency Response CDE Nursing Workforce	60,002	-	-	-	-	-	-	-
Title III	-	-	-	-	-	-	-	-
American Rescue Plan ESSER Homeless Children and Youth	32,736	-	-	-	-	-	-	-
American Rescue Plan ESSER III Homless Children and Youth-II	23,555	114,944	7,928	-	-	19,534	(19,534)	-
Medicaid - Reimbursement	2,018,937	2,205,065	2,296,278	7,141,662	1,600,000	8,197,379	544,283	8,741,662
Other Federal Grants	-	-	-	-	8,500,000	9,549,999	(1,049,999)	8,500,000
Subtotal Federal Grants	\$ 35,064,882	\$ 50,260,751	\$ 19,789,310	\$ 9,536,281	\$ 25,583,412	\$ 34,839,175	\$ 280,518	\$ 35,119,693
State Grants								
School Counselor Corp Grant	-	\$ 41,900	\$ 294,969	\$ -	\$ 360,000	\$ 360,000	\$ -	\$ 360,000
Early Literacy Grant	\$ 1,259,316	236,755	93,017	\$ -	-	93,016	(93,016)	-
READ Act	-	-	-	-	-	-	-	-
School Turnaround Leaders Development Program	352,415	255,543	517,343	401,540	318,500	800,383	(80,343)	720,040
Gifted Education Universal Screening and Qualified Personnel	39,753	58,249	73,949	-	73,949	73,949	-	73,949
Re-Engagement Grant - CHPA	100,000	100,000	100,000	-	-	-	-	-
Bullying Prevention Grant	-	-	-	-	-	-	-	-
Career Development Incentive Program	-	-	-	24,626	-	24,626	-	24,626
Computer Science Education Grant	28,696	37,334	30,000	-	-	36,792	(36,792)	-
ELG Professional Development	148,458	-	-	-	-	-	-	-
ELG Sustainability	228,855	-	119,771	-	-	94,403	(94,403)	-
Ninth Grade Success	79,977	102,918	97,217	-	165,678	331,868	(166,190)	165,678
READ Act	724,839	653,752	687,772	96,627	709,878	784,400	22,105	806,505
Connecting Colorado Students	-	-	-	-	-	-	-	-
PWRCE FASFA	-	-	25,489	-	-	-	-	-
VAPING PREVENTION - CHPA	-	-	48,200	-	-	-	-	-
CPW Archery	-	-	-	-	-	-	-	-
Child Care Relief - DHS	-	-	-	70,779	-	70,779	0	70,779
Outdoor Equity Grant Program CPW	81,144	-	-	-	-	-	-	-
Sole CPW	11,195	11,505	5,950	5,000	-	-	5,000	5,000
Other State Grants	-	18,302	-	-	5,000,000	5,012,043	(12,043)	5,000,000
Subtotal State Grants	\$ 3,054,648	\$ 1,516,256	\$ 2,093,679	\$ 598,572	\$ 6,628,005	\$ 7,682,259	\$ (455,682)	\$ 7,226,577
Other Grants								
Local Grants	\$ 174,958	\$ 196,366	\$ 143,000	\$ 135,752	\$ 1,000,000	\$ 1,128,752	\$ 7,000	\$ 1,135,752
Subtotal Other Grants	\$ 174,958	\$ 196,366	\$ 143,000	\$ 135,752	\$ 1,000,000	\$ 1,128,752	\$ 7,000	\$ 1,135,752
Total Expenditures	\$ 38,294,488	\$ 51,973,373	\$ 22,025,989	\$ 10,270,605	\$ 33,211,417	\$ 43,650,186	\$ (168,164)	\$ 43,482,022

SCHOOL DISTRICT 60						
FUND 23 STUDENT ACTIVITY FUND						
FY 2025-2026 ADOPTED BUDGET						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
Committed Fund Balance - Beginning	\$ 2,143,681	\$ 2,475,588	\$ 2,623,166	\$ 2,623,166	\$ 281,400	\$ 2,904,566
Revenues						
Interest Revenue	\$ 60,750	\$ 88,506	\$ 87,520	\$ 88,000	\$ (13,490)	\$ 74,510
Local Revenue	1,932,000	2,083,644	2,000,000	2,500,000	(294,295)	2,205,705
Total Revenues	\$ 1,992,750	\$ 2,172,150	\$ 2,087,520	\$ 2,588,000	\$ (307,785)	\$ 2,280,215
Total Resources	\$ 4,136,431	\$ 4,647,738	\$ 4,710,686	\$ 5,211,166	\$ (26,385)	\$ 5,184,781
Expenditures						
Salary	\$ 9,461	\$ 9,518	\$ 10,878	\$ 9,000	\$ 1,878	\$ 10,878
Benefits	2,230	2,139	2,471	2,000	471	2,471
Purchased Services	398,487	557,257	439,051	572,000	(132,949)	439,051
Supplies	1,222,540	1,296,990	1,299,106	3,748,192	374,058	4,122,250
Equipment	2,108	135,778	22,242	298,612	(276,370)	22,242
Other (Printing/Dues & Fees)	26,017	22,889	32,372	40,000	(6,628)	33,372
Total Expenditures	\$ 1,660,843	\$ 2,024,572	\$ 1,806,120	\$ 4,669,804	\$ (39,540)	\$ 4,630,264
Committed Fund Balance - Ending	\$ 2,475,588	\$ 2,623,166	\$ 2,904,566	\$ 541,362	\$ 13,155	\$ 554,517
Total Expenditures and Net Assets	\$ 4,136,431	\$ 4,647,738	\$ 4,710,686	\$ 5,211,166	\$ (26,385)	\$ 5,184,781

SCHOOL DISTRICT 60						
EDUCATION FOUNDATION FUND 27						
FY 2025-2026 Adopted Budget						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
Committed Fund Balance Beginning	\$ 229,453	\$ 231,301	\$ 200,030	\$ 200,030	\$ (94,270)	\$ 105,760
Revenues						
Earnings on Investments	\$ 5,952	\$ 8,655	\$ 8,000	\$ 9,000	\$ (983)	\$ 8,017
Grant Revenue Fundraisers	-	8,580	-	30,000	(20,000)	10,000
Other Local Revenue	73,607	27,866	109,072	120,000	(1,014)	118,986
Total Revenues	\$ 79,559	\$ 45,101	\$ 117,072	\$ 159,000	\$ (21,997)	\$ 137,003
Total Resources	\$ 309,012	\$ 276,402	\$ 317,102	\$ 359,030	\$ (116,267)	\$ 242,763
Expenditures						
Instructional	\$ 37,289	\$ 42,352	\$ 87,242	\$ 243,261	\$ (60,536)	\$ 182,725
Extra Curricular	696	25,037	75,000	50,000	(48,465)	1,535
Student Support	30,284	-	31,000	31,000	-	31,000
Administration/Community Support	6,340	6,006	14,000	10,000	(1,426)	8,574
Business Services	3,102	2,978	4,100	5,000	(2,924)	2,076
Total Expenditures	\$ 77,711	\$ 76,373	\$ 211,342	\$ 339,261	\$ (113,351)	\$ 225,910
Committed Fund Balances Ending	\$ 231,301	\$ 200,030	\$ 105,760	\$ 19,769	\$ (2,916)	\$ 16,853
Total Expenditures & Net Assets	\$ 309,012	\$ 276,402	\$ 317,102	\$ 359,030	\$ (116,267)	\$ 242,763



Capital and Debt Payment Funds



SCHOOL DISTRICT 60						
BOND REDEMPTION FUND 31						
FY 2025-2026 ADOPTED BUDGET						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
Restricted Fund Balance-Beginning	\$ 19,142,706	\$ 18,912,430	\$ 18,635,576	\$ 18,635,576	\$ 109,649	\$ 18,745,225
Revenues & Other Sources						
Interest Income	\$ 548,140	\$ 812,144	\$ 817,000	\$ 817,000	\$ -	817,000
State Parks	57	60	-	-	-	-
Property Taxes	17,595,875	16,846,625	17,719,960	17,719,960	-	17,719,960
Total Revenues	\$ 18,144,072	\$ 17,658,829	\$ 18,536,960	\$ 18,536,960	\$ -	18,536,960
Total Resources	\$ 37,286,778	\$ 36,571,259	\$ 37,172,536	\$ 37,172,536	\$ 109,649	\$ 37,282,185
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	-	6,000
Interest Long-Term Debt 2020 Bond	9,782,969	9,189,775	9,279,025	9,279,025	(936,500)	8,342,525
Principal Long-term Debt 2020 Bond	-	8,075,000	8,475,000	8,475,000	425,000	8,900,000
Interest Long-Term Debt 2020 Bond for BEST	235,000	224,710	214,180	214,181	(10,778)	203,403
Principal Long-term Debt 2020 Bond for BEST	432,529	442,698	453,106	453,106	10,652	463,758
Banking Fees 2020 Bond	-	-	-	-	-	-
Total Expenditures	\$ 18,374,348	\$ 17,935,683	\$ 18,427,311	\$ 18,427,311	\$ (511,625)	\$ 17,915,686
Increase (Decrease) to Fund Balance	\$ (230,276)	\$ (276,854)	\$ 109,649	\$ 109,649	\$ 511,625	\$ 621,274
Restricted Fund Balance-Ending	\$ 18,912,430	\$ 18,635,576	\$ 18,745,225	\$ 18,745,225	\$ 621,274	\$ 19,366,499
Total Expenditures & Fund Balance	\$ 37,286,778	\$ 36,571,259	\$ 37,172,536	\$ 37,172,536	109,649.00	\$ 37,282,185

SCHOOL DISTRICT 60						
General Obligation Refunding Bonds, Series 2009						
General Obligation Bonds, Series 2020						
Colorado BEST Match GO Bonds 2020						
FY 2025-2026 Adopted Budget						
Date	Series 2020 Principal for BEST	Series 2020 Interest for BEST	Series 2020 Principal	Series 2020 Interest	Aggregate Debt Service	Fiscal Year Debt Service
12/15/2019	-	-	-	-	\$ 7,389,775	
6/15/2020	-	-	-	3,582,996	4,132,596	\$ 11,522,371 FY19-20
12/15/2020	-	-	1,855,000	4,742,200	14,151,800	
6/1/2021	-	119,514	-	-	119,514	
6/15/2021	-	-	-	4,695,825	5,070,300	19,341,614 FY20-21
12/1/2021	428,025	125,073	-	-	553,098	
12/15/2021	-	-	-	4,695,825	12,435,300	
6/1/2022	-	120,042	-	-	120,042	
6/15/2022	-	-	-	4,695,825	4,886,175	17,994,615 FY21-22
12/1/2022	432,529	120,043	-	-	552,572	
12/15/2022	-	-	-	4,695,825	12,616,175	
6/1/2023	-	114,957	-	-	114,957	
6/15/2023	-	-	-	4,695,825	4,695,825	17,979,529 FY 22-23
12/1/2023	442,698	114,957	-	-	557,655	
12/15/2023	-	-	8,075,000	4,695,825	12,770,825	
6/1/2024	-	109,753	-	-	109,753	
6/15/2024	-	-	-	4,493,950	4,493,950	17,932,183 FY 23-24
12/1/2024	453,106	109,753	-	-	562,859	
12/15/2024	-	-	8,475,000	4,996,950	13,471,950	
6/1/2025	-	104,427	-	-	104,427	
6/15/2025	-	-	-	4,282,075	4,282,075	18,421,311 FY 24-25
12/1/2025	463,758	104,427	-	-	568,185	
12/15/2025	-	-	8,900,000	4,282,950	13,182,950	
6/1/2026	-	98,976	-	-	98,976	
6/15/2026	-	-	-	4,059,575	4,059,575	17,909,686 FY 25-26
12/1/2026	474,661	98,976	-	-	573,637	
12/15/2026	-	-	9,345,000	4,058,575	13,403,575	
6/1/2027	-	93,396	-	-	93,396	
6/15/2027	-	-	-	3,825,950	3,825,950	17,896,558 FY 26-27
12/1/2027	485,820	93,396	-	-	579,216	
12/15/2027	-	-	9,810,000	3,825,950	13,635,950	
6/1/2028	-	87,685	-	-	87,685	
6/15/2028	-	-	-	3,580,700	3,580,700	17,883,551 FY 27-28
12/1/2028	497,242	87,685	-	-	584,927	
12/15/2028	-	-	10,300,000	3,580,700	13,880,700	
6/1/2029	-	81,840	-	-	81,840	
6/15/2029	-	-	-	3,323,200	3,323,200	17,870,667 FY 28-29
12/1/2029	508,932	81,840	-	-	590,772	
12/15/2029	-	-	10,815,000	3,323,200	14,138,200	
6/1/2030	-	75,858	-	-	75,858	
6/15/2030	-	-	-	3,052,825	3,052,825	17,857,655 FY 29-30
12/1/2030	520,897	75,858	-	-	596,755	
12/15/2030	-	-	11,360,000	3,052,825	14,412,825	
6/1/2031	-	69,735	-	-	69,735	
6/15/2031	-	-	-	2,768,825	2,768,825	17,848,140 FY 30-31
PAID IN FULL						
12/15/2039			\$ 128,675,000	\$ 25,221,000	\$ 153,896,000	
12/1/2040	\$ 5,932,332	\$ 724,060				

SCHOOL DISTRICT 60						
BUILDING FUND BOND 2020 FUND 41 BY LOCATION						
FY 2025-2026 ADOPTED BUDGET						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
<u>Beginning Fund Balance</u>						
Committed Fund Balance	\$ 22,027,809	\$ 49,144,598	\$ 27,152,039	\$ 27,152,038	\$ (24,299,680)	\$ 2,852,358
Committed Fund Balance - Carryover Projects	25,496,923	-	-	-	7,633,421	7,633,421
	-	-	-	-	-	-
Committed Fund Balance - Construction In Progress	92,467,244	-	-	-	-	-
Beginning Fund Balance	\$ 139,991,976	\$ 49,144,598	\$ 27,152,039	\$ 27,152,038	\$ (16,666,259)	\$ 10,485,779
<u>Revenues</u>						
Investment Income	\$ 2,974,109	\$ 2,345,578	\$ 1,113,001	\$ 1,113,001	\$ (613,001)	\$ 500,000
Dividends	75,839	12,788	-	-	-	-
Unrealized Gains (Loss) on Investments	213,404	177,717	-	-	-	-
Other Energy Rebates	-	502,291	40,040	40,040	(40,040)	-
Misc Income	-	292	-	-	-	-
BEST Grant Franklin	-	2,121,702	-	-	-	-
BEST Grant Sunset Park	71,621	2,750,866	-	-	-	-
Total Revenues	\$ 3,334,973	\$ 7,911,234	\$ 1,153,041	\$ 1,153,041	\$ (653,041)	\$ 500,000
Total Resources	\$ 143,326,949	\$ 57,055,832	\$ 28,305,080	\$ 28,305,079	\$ (17,319,300)	\$ 10,985,779
<u>Expenditures</u>						
Baca Elementary	\$ -	-	\$ 33,418	\$ 29,960	\$ (29,960)	\$ -
Belmont Elementary	749,017	20,000	30,440	30,080	(30,080)	-
Bessemer Elementary	-	-	30,350	29,990	(29,990)	-
Beulah Heights Elementary	136,807	-	30,770	30,410	(30,410)	-
Bradford Elementary	-	-	30,680	30,200	(30,200)	-
Columbian Elementary	-	-	30,560	30,200	(30,200)	-
Fountain IMS	-	-	30,856	29,840	(29,840)	-
Franklin Elementary	4,481,584	2,002,812	71,061	71,061	153,939	225,000
Franklin Technology	6,300	104,192	11,450	48,603	(18,290)	30,313
Franklin Demo	142,755	-	26,566	26,566	(26,566)	-
Franklin Site Improvements	1,324,074	26,618	33,860	33,860	(33,860)	-
Goodnight K-8	-	-	30,890	30,530	(30,530)	-
Haaft Elementary	-	-	34,254	30,110	(30,110)	-
Highland Park Elementary	151,813	-	31,750	31,150	(31,150)	-
Heritage Elementary	-	-	33,658	30,080	(30,080)	-
Irving Elementary	1,579	-	30,440	30,080	(30,080)	-
Minnequa Elementary	31,831	-	30,200	29,840	1,220,160	1,250,000
Morton Elementary	-	-	30,350	30,110	(30,110)	-
Park View Elementary	1,578	-	32,893	30,110	(30,110)	-
South Park Elementary	304,078	625,358	30,350	29,990	195,010	225,000
Sunset Park Elementary	5,870,061	2,647,471	75,587	75,588	149,412	225,000
Sunset Park Technology	6,740	221,547	29,126	66,859	(36,955)	29,904
Sunset Park Demo	72,521	-	-	-	-	-
Sunset Park Site Improvements	324,249	43,888	-	-	-	-

SCHOOL DISTRICT 60						
BUILDING FUND BOND 2020 FUND 41 BY LOCATION						
FY 2025-2026 ADOPTED BUDGET						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
Corwin International Magnet School	-	-	32,030	31,670	(31,670)	-
Heaton Middle School	237,230	611,040	112,036	30,840	196,052	226,892
Pueblo Academy of Arts	949,977	669,049	60,777	56,548	(56,548)	-
Risley Middle School	-	-	53,070	30,350	(30,350)	-
Centennial High School	17,913,612	2,225,736	3,870,137	3,975,339	(3,975,339)	-
Centennial High School Site Improvements	4,528,478	2,107,161	-	1,250,841	(750,841)	500,000
Centennial High School Tech	-	321,495	11,450	12,518	1,215	13,733
Centennial Demo	-	2,333,782	109,954	1,886,974	(1,886,974)	-
Central High School	3,998,875	1,355,768	66,078	64,428	1,620,572	1,685,000
Central High School Site improvements	-	-	-	-	2,150,980	2,150,980
East High School	18,199,299	2,856,046	3,154,102	4,585,751	(4,585,751)	-
East High School Site Improvements	6,141,239	2,195,114	-	1,677,213	(1,677,213)	-
East High Tech	273,880	322,524	26,380	80,028	(80,027)	1
East High Demo	24,843	2,426,368	-	-	-	-
South High School	398,417	676,206	2,277,754	2,282,740	(532,740)	1,750,000
Freed Nettie S	25,780,970	2,445,107	-	-	-	-
Freed Nettie S Tech	-	188,078	25,549	48,654	(25,549)	23,105
Freed Nettie S Site Improvements	1,608,340	3,448,761	-	-	-	-
Paragon	-	-	31,370	31,010	(31,010)	-
Administration	776	-	34,050	30,600	(30,600)	-
Paying Agent Fee	9,000	4,500	-	-	-	-
Advisory Services	24,239	4,305	3,250	-	-	-
Arbitrage Expense	-	-	3,393,909	-	-	-
Contingency	-	-	-	29,954	99,236	129,190
Salary Const Manager	84,117	16,746	-	-	-	-
PERA Medicare	19,263	3,830	-	-	-	-
Benefits	1,166	-	-	-	-	-
Supplies	699	63	-	-	-	-
Motor Fuel	1,870	228	-	-	-	-
Facilities/Technology	-	-	63,174	60,310	(59,810)	500
Pass Thru CHPA	-	-	-	212,156	-	212,156
Pass Thru PSAS FH	381,074	-	-	-	-	-
Heroes	-	-	-	-	-	-
Roncalli Middle School (closed 2024 move to loc 985)	-	-	3,744,722	4,086,337	(3,744,721)	341,616
Carlile (closed 2021 move to loc 979)	-	-	-	-	-	-
Total Expenditures	\$ 94,182,351	\$ 29,903,793	\$ 17,819,301	\$ 21,269,478	\$ (12,251,088)	\$ 9,018,390
Fund Balance Designations						
Committed Fund Balance	\$ -	\$ 27,152,039	\$ 2,852,358	7,035,601	(5,068,212)	\$ 1,967,389
Committed Fund Balance - Carryover Projects*	-	-	7,633,421	-	-	-
Committed Fund Balance - CIP	49,144,598	-	-	-	-	-
Subtotal	\$ 49,144,598	\$ 27,152,039	\$ 10,485,779	\$ 7,035,601	\$ (5,068,212)	\$ 1,967,389
Total Expenditures and Fund Balance	\$ 143,326,949	\$ 57,055,832	\$ 28,305,080	\$ 28,305,079	\$ (17,319,300)	\$ 10,985,779

SCHOOL DISTRICT 60						
CAPITAL PROJECTS FUND 43						
FY 2025-2026 ADOPTED BUDGET						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
<u>Beginning Fund Balance</u>						
Assigned Fund Balance	\$ 14,028,954	\$ 18,464,639	\$ 32,223,524	\$ 32,223,524	\$ (2,588,763)	\$ 29,634,761
Assigned Carryover Projects-Facilities	4,097,950	480,718	-	-	402,514	\$ 402,514
Assigned Construction In Progress	973,535	7,473,311	-	-	-	-
Assigned Emergency Reserve	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000
Beginning Fund Balance	\$ 23,100,440	\$ 28,418,668	\$ 34,223,524	\$ 34,223,524	\$ (2,186,249)	\$ 32,037,275
<u>Revenues</u>						
Specific Ownership Taxes	\$ 1,723,694	\$ 1,579,590	\$ 1,900,000	\$ 1,900,000	\$ -	\$ 1,900,000
Investment Income	478,356	781,467	791,000	750,000	41,000	791,000
Sale of Fixed Assets	39,849	18,581	19,264	15,000	-	15,000
Sale of Land/ Building	497,287	-	-	-	-	-
Sponsorships - Dutch Clark Stadium Scoreboard	-	-	-	-	-	-
BEST Grant Matching Revenue	-	-	-	750,000	(750,000)	-
BEST Grant HVAC Heritage	3,721,664	-	-	-	-	-
BEST Grant HVAC Risley	1,714,723	91,084	-	-	-	-
HB19-1055 Kindergarten FFE	2,849	-	-	-	-	-
Grants - Other	-	-	6,483	-	-	-
Misc Income	1,649	500	-	-	-	-
Roof Repair Project	-	1,388,038	2,411,962	6,600,000	(6,600,000)	-
Central High Soccer Project	-	-	-	897,500	(897,500)	-
BEST Grant Flow thru CHPA	9,620,170	17,448,738	1,613,612	3,517,474	(3,517,474)	-
Per Pupil Allocation from General Fund	9,800,000	9,800,000	-	-	-	-
Per Pupil Overhead from Preschool Fund	145,500	-	-	-	-	-
Total Revenues	\$ 27,745,741	\$ 31,107,997	\$ 6,742,321	\$ 14,429,974	\$ (11,723,974)	\$ 2,706,000
Total Resources	\$ 50,846,180	\$ 59,526,665	\$ 40,965,845	\$ 48,653,498	\$ (13,910,223)	\$ 34,743,275
<u>Expenditures</u>						
<u>Facility Improvements & Repairs</u>						
Baca	\$ 25	\$ 128,688	\$ 31,901	\$ 25,937	\$ (19,563)	\$ 6,374
Belmont	50,840	49,067	8,855	-	-	-
Bessemer Academy	49,300	61,652	1,539	7,087	(7,087.0)	-
Beulah Heights	112,455	76,782	14,519	12,374	(10,262.0)	2,112
Bradford	400,381	117,641	225,046	225,046	(225,046.0)	-
Columbian	49,027	32,575	64,618	64,752	(64,752.0)	-
Fountain International Magnet School (FIMS)	2,320	-	459,347	468,236	(468,236.0)	-
Franklin	40,877	9,005	-	-	-	-
Goodnight	809,744	105,522	251,832	329,110	(329,110.0)	-
Haaff	-	118,123	4,866	4,866	(4,866.0)	-

SCHOOL DISTRICT 60						
CAPITAL PROJECTS FUND 43						
FY 2025-2026 ADOPTED BUDGET						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
Highland Park	24,440	-	38,856	6,232	(5,378)	854
Heritage Repairs	740,715	32,349	8,329	14,387	(14,387)	-
Irving	-	112,008	5,694	5,694	34,306	40,000
Minnequa	-	201,828	202,573	209,245	(209,245)	-
Morton	95,984	44,977	202,658	217,559	1,882,745	2,100,304
Parkview	53,100	32,460	11,220	-	18,000	18,000
South Park	34,940	626,560	26,675	633,474	(633,194)	280
Sunset Park	11,473	58,294	-	-	-	-
Corwin International Magnet School	214,345	116,645	359,414	419,010	353,273	772,283
Heaton	220,309	757,682	314,601	317,846	(317,576)	270
Pueblo Academy of Arts	321,869	175,570	69,381	386,634	(154,427)	232,207
Risley Middle School	627,200	65,513	300,422	386,634	(386,634)	-
Roncalli STEM Academy	21,274	22,980	-	-	-	-
Nettie S Freed	1,850	-	-	-	-	-
Paragon	23,916	165,007	33,667	37,572	(37,572)	-
Centennial	-	-	-	-	-	-
Central	398,520	174,902	757,762	1,859,934	(1,710,500)	149,434
East	-	-	-	-	-	-
South	176,144	170,370	88,309	2,031,744	(22,689)	2,009,055
New School Buildings	-	-	-	-	-	-
Admin Building Repair & Maint	65,800	367,841	36,223	194,574	(36,223)	158,351
Athletics Department	-	-	-	-	-	-
Data Center Server Room A/C	-	-	-	-	-	-
Safety, Security, Fire Alarm Purchased Services	59,138	55,257	93,589	121,446	3,554	125,000
District Architectural Consultant Services	-	182,390	28,260	202,800	(2,800)	200,000
District Wide Repairs & Maint	-	30,124	71,860	260,000	(100,000)	160,000
District Wide Purchase Services Other	-	-	70,043	1,469,324	(39,784)	1,429,540
District Desk replacement	-	-	-	100,000	(100,000)	-
District Wide supplies	5,880	-	-	290,750	9,250	300,000
Facility Repairs-Other	112,165	-	-	313,002	236,998	550,000
Facility Supplies	21,198	156,386	62,469	100,000	-	100,000
Site Improvements	-	-	-	-	200,000	200,000
Warehouse Repair & Maint	-	-	61,438	61,438	(61,438)	-
Contingency Reserve	-	-	-	6,600,000	(4,752,864)	1,847,136
Dutch Clark Stadium	520,750	806,240	894,926	945,116	(894,926)	50,190
Closed location	-	-	250	250	(250)	-
Subtotal Facility Improvements and Repairs	\$ 5,265,977	\$ 5,054,438	\$ 4,801,142	\$ 18,322,073	\$ (7,870,683)	\$ 10,451,390

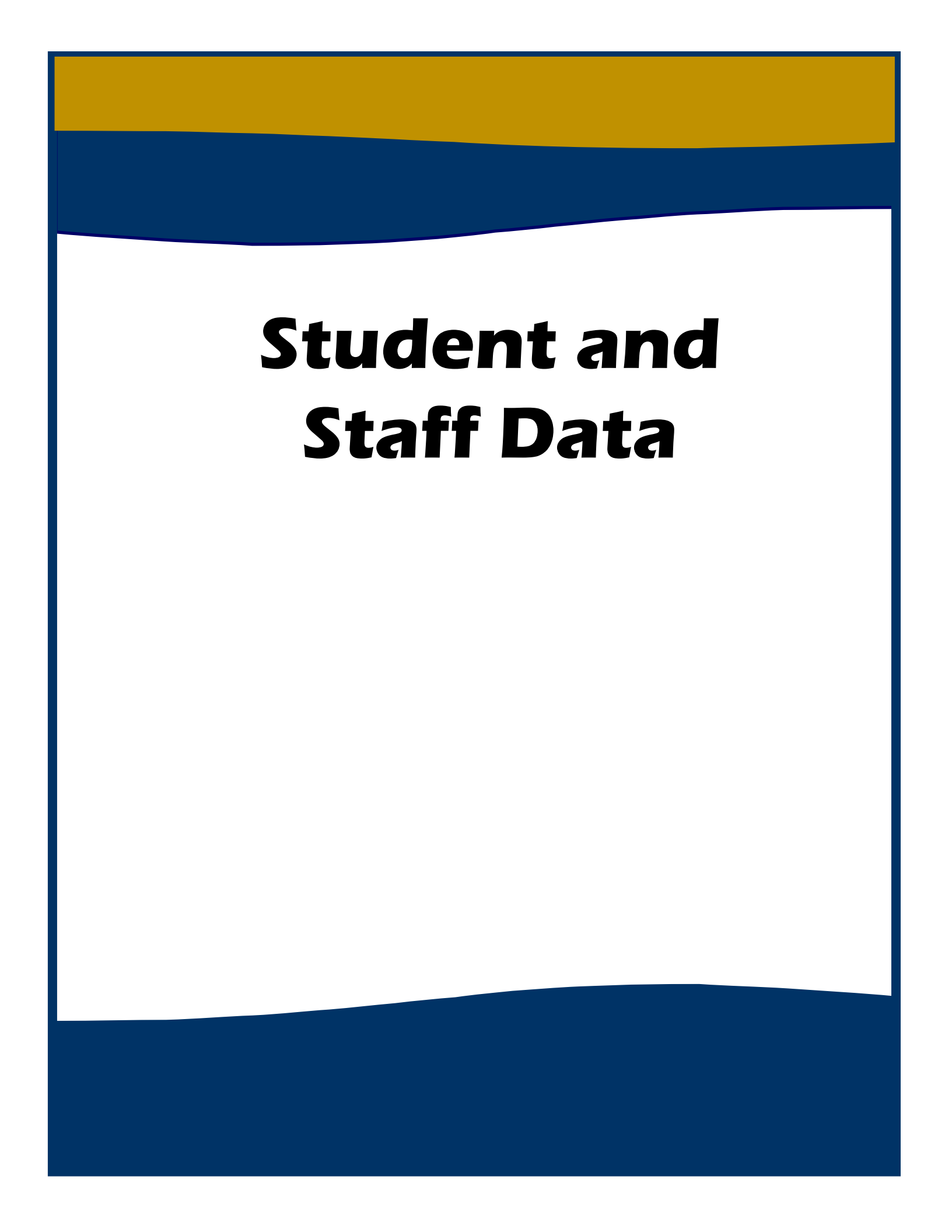
SCHOOL DISTRICT 60						
CAPITAL PROJECTS FUND 43						
FY 2025-2026 ADOPTED BUDGET						
Description	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
Vehicles and Equipment						
Facility Capital Machinery & Equipment	\$ 19,088	\$ 163,890	\$ 18,801	\$ -	\$ -	\$ -
Facility Custodial Non Capital Equipment	17,347	118,976	-	-	-	-
Facility Grounds Non Capital Equipment	-	-	-	-	-	-
Facility Operations Non Capital Equipment	11,008	7,163	-	-	-	-
Facility Operations Vehicles	346,256	290,122	193,248	193,248	(193,248)	-
Warehouse Vehicles	-	-	288,360	288,360	(288,360)	-
Subtotal Vehicles and Equipment	\$ 393,699	\$ 580,151	\$ 500,409	\$ 481,608	\$ (481,608)	\$ -
Grant Funded Projects						
Grants - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEST Grant HVAC Heritage	3,721,664	(99,643)	-	16,770	(16,770)	-
BEST Grant HVAC Risley	1,714,723	41,070	-	-	-	-
BEST Grant Flow thru CHPA	9,620,170	17,448,738	1,613,612	3,517,474	(3,517,474)	-
ERATE	-	-	-	-	1,306,259	1,306,259
WELLNESS/SAFETY	-	-	-	-	250,000	250,000
HB 19-1055 Kindergarten	2,842	-	-	-	-	-
Subtotal Grant Funded Projects	\$ 15,059,398	\$ 17,390,165	\$ 1,613,612	3,534,244	(1,977,985)	1,556,259
Information Systems						
Technology Contracted Repair & Maint	\$ -	\$ 98,150	\$ 18,094	\$ 276,750	\$ (76,750)	\$ 200,000
Technology Purchased Srvs Technical	86,200	-	90,310	215,854	84,146	300,000
Technology Electronic Media	-	11,001	-	40,000	60,000	100,000
Technology Vehicles	-	84,684	-	-	-	-
Technology District Wide Capital Equipment	260,860	60,954	118,701	1,000,000	-	1,000,000
Technology District Wide Non Capital Equipment	1,300,425	1,703,542	1,786,302	2,000,000	1,000,046	3,000,046
Technology Other Capital Equipment	60,954	320,056	-	-	-	-
Subtotal Information Systems	\$ 1,708,439	\$ 2,278,387	\$ 2,013,407	3,532,604	1,067,442	4,600,046
Total Expenditures	\$ 22,427,513	\$ 25,303,141	\$ 8,928,570	\$ 25,870,529	\$ (9,262,834)	\$ 16,607,695
Fund Balance Designations						
Assigned Fund Balance	\$ 18,464,639	\$ 32,223,524	\$ 29,634,761	\$ 20,782,969	\$ (4,647,389)	\$ 16,135,580
Assigned Carryover Projects	480,718	-	402,514	-	-	-
Assigned Construction In Progress	7,473,311	-	-	-	-	-
Assigned Emergency Reserve per BOE policy	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000
Assigned for New School Expenditures	-	-	-	-	-	-
Non-spendable - Prepaid expenditures	-	-	-	-	-	-
Subtotal	\$ 28,418,668	\$ 34,223,524	\$ 32,037,275	\$ 22,782,969	\$ (4,647,389)	\$ 18,135,580
Total Expenditures and Fund Balance	\$ 50,846,181	\$ 59,526,665	\$ 40,965,845	\$ 48,653,498	\$ (13,910,223)	\$ 34,743,275



Enterprise and Internal Service Funds



SCHOOL DISTRICT 60						
RISK MANAGEMENT INTERNAL SERVICE FUND 64						
FY 2025-2026 ADOPTED BUDGET						
DESCRIPTION	2022-2023 Audited	2023-2024 Audited	2024-2025 Projected	2024-2025 Adopted Amended	Increase (Decrease)	2025-2026 Adopted Budget
Unrestricted Net Assets Beginning	\$ 3,311,556	\$ 3,026,227	\$ 2,562,691	\$ 2,562,691	\$ (504,398)	\$ 2,058,293
Revenues						
Interest Revenue	\$ 186	\$ 270	\$ 268	\$ 270	\$ -	\$ 270
Worker's Compensation	700,000	600,000	600,000	600,000	-	600,000
Dental Insurance	695,432	710,194	687,241	728,000	-	728,000
Misc. Income	-	-	-	-	-	-
Transfer from (to) General Fund	-	-	-	-	-	-
Total Revenues	\$ 1,395,618	\$ 1,310,464	\$ 1,287,509	\$ 1,328,270	\$ -	\$ 1,328,270
Total Resources	\$ 4,707,174	\$ 4,336,691	\$ 3,850,200	\$ 3,890,961	\$ (504,398)	\$ 3,386,563
Workers' Compensation, Paid	\$ 910,352	\$ 910,000	\$ 920,000	\$ 920,000	\$ -	\$ 920,000
Workers' Compensation, Stop Loss Insurance	21,000	21,000	21,000	21,000	1,000	22,000
Workers' Compensation, Claims Services	51,171	70,000	67,000	90,000	-	90,000
Workers' Compensation, Consultant	34,828	35,000	33,907	35,000	-	35,000
Subtotal Worker's Compensation	\$ 1,017,351	\$ 1,036,000	\$ 1,041,907	\$ 1,066,000	\$ 1,000	\$ 1,067,000
Dental Insurance, Claims	\$ 585,762	\$ 660,000	\$ 670,000	\$ 670,000	\$ -	\$ 670,000
Dental Insurance, Other Purch Svcs	-	-	-	-	-	-
Dental Insurance, Delta Dental	77,834	78,000	80,000	80,000	-	80,000
Subtotal Dental Insurance	\$ 663,596	\$ 738,000	\$ 750,000	\$ 750,000	\$ -	\$ 750,000
Total Expenditures	\$ 1,680,947	\$ 1,774,000	\$ 1,791,907	\$ 1,816,000	\$ 1,000	\$ 1,817,000
Unrestricted Net Assets Ending	\$ 3,026,227	\$ 2,562,691	\$ 2,058,293	\$ 2,074,961	\$ (505,398)	\$ 1,569,563
Total Expenditures and Net Assets	\$ 4,707,174	\$ 4,336,691	\$ 3,850,200	\$ 3,890,961	\$ (504,398)	\$ 3,386,563



Student and Staff Data

PUEBLO SCHOOL DISTRICT 60						
SCHOOL DISCRETIONARY BUDGET ALLOCATION FY 2025-2026 ADOPTED BUDGET						
		Students	Teacher FTEs *	Allocation		
		Budget FY 2025-2026	Budget FY 2025-2026	Per Teacher	Per Student	Total
HIGH SCHOOLS:						
320	CENTENNIAL	789.0	42.40	\$24,168	\$47,340	\$71,508
330	CENTRAL	1,184.0	46.20	\$26,334	\$71,040	\$97,374
340	EAST	1,112.0	51.80	\$29,526	\$66,720	\$96,246
350	SOUTH	736.0	37.10	\$21,147	\$44,160	\$65,307
463	D60 ONLINE	98.0	5.10	\$2,907	\$5,880	\$8,787
465	DUTCH CLARK ONLINE	116.0	5.00	\$2,850	\$6,960	\$9,810
520	DETENTION CENTER	13.0	4.00	\$2,280	\$780	\$3,060
546	PARAGON **	230.0	15.40	\$8,778	\$13,800	\$22,578
	** SPLIT 1/3 TO 465 AND 2/3 546 FOR BUDGET					
MIDDLE SCHOOLS:						
230	HEATON	550.0	33.00	\$18,810	\$33,000	\$51,810
250	PUEBLO ACADEMY OF ARTS	551.0	25.25	\$14,393	\$33,060	\$47,453
260	RISLEY	312.0	23.00	\$13,110	\$18,720	\$31,830
4-8 SCHOOLS:						
210	CORWIN IMS	540.0	28.50	\$16,245	\$32,400	\$48,645
K-8 SCHOOLS:						
525	NETTIE S FREED	474.0	29.75	\$16,958	\$28,440	\$45,398
144	GOODNIGHT	508.0	28.50	\$16,245	\$30,480	\$46,725
ELEMENTARY SCHOOLS (excludes preschool):						
131	BACA	223.0	16.00	\$9,120	\$13,380	\$22,500
132	BELMONT	328.0	22.50	\$12,825	\$19,680	\$32,505
133	BESSEMER ACADEMY	198.0	15.25	\$8,693	\$11,880	\$20,573
134	BEULAH HEIGHTS	228.0	18.00	\$10,260	\$13,680	\$23,940
135	BRADFORD	183.0	15.00	\$8,550	\$10,980	\$19,530
138	COLUMBIAN	307.0	20.50	\$11,685	\$18,420	\$30,105
141	FOUNTAIN	251.0	17.75	\$10,118	\$15,060	\$25,178
142	FRANKLIN	333.0	22.50	\$12,825	\$19,980	\$32,805
145	HAAFF	253.0	16.50	\$9,405	\$15,180	\$24,585
148	HERITAGE	247.0	16.25	\$9,263	\$14,820	\$24,083
147	HIGHLAND PARK	218.0	12.25	\$6,983	\$13,080	\$20,063
150	IRVING	288.0	17.50	\$9,975	\$17,280	\$27,255
154	MINNEQUA	226.0	19.00	\$10,830	\$13,560	\$24,390
155	MORTON	326.0	20.00	\$11,400	\$19,560	\$30,960
156	PARK VIEW	246.0	18.50	\$10,545	\$14,760	\$25,305
158	SOUTH PARK	239.0	17.25	\$9,833	\$14,340	\$24,173
161	SUNSET PARK	425.0	23.25	\$13,253	\$25,500	\$38,753
	TOTAL	11,732.0	683.0	\$389,311	\$703,920	\$ 1,093,231
Discretionary Budget used for any of the following categories: Instructional Materials Professional Development Books, Periodicals Per Teacher* *Per Teacher includes all regular education, vocational education, SPED & ELPA teachers in the general fund (Does not include any other grant funded teachers).						