

FY 2026-2027

Adopted Budget

Board of Education Meeting June 23, 2026



JULY 1, 2026 through JUNE 30, 2027

PUEBLO SCHOOL DISTRICT 60

315 W. 11th Street
Pueblo, Colorado 81003

BOARD OF EDUCATION

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Dr. Barbara Kimzey



MISSION STATEMENT

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

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

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

Dear Board of Education Directors:

We are pleased to submit the adopted budget for fiscal year 2026-2027 (July 1, 2026- June 30, 2027). 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 advance the district's work toward achieving the goals outlined in the Pueblo District 60 Strategic Plan, including improving student academic success, fostering robust community engagement, establishing a safe and positive culture, recruiting and retaining high-quality staff, and ensuring sustainable funding.

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

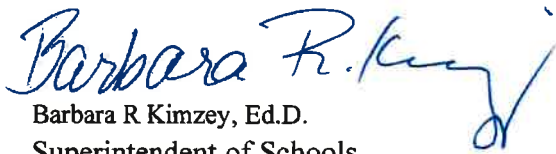
Student Enrollment Trends: District enrollment continues to decline. The district is using a three-year declining enrollment average, which results in a larger funded pupil count (FPC) than if the actual count were used, and the Colorado Department of Education has designated Pueblo D60 as a "hold harmless" district. Thus, our district must continue to plan strategically for significant reductions in funding during the coming fiscal years. The Board of Education approved the FY 25-26 right-serving plan, which the district is currently implementing, as part of the district's strategic work to continue to remain fiscally sound. As part of the right-serving plan, the district is repurposing Hyde Park Elementary into Hyde Park Precollegiate Middle School. Bessemer Elementary will be combined with Columbian Elementary, Beulah Heights Elementary with Highland Park Elementary, and Bradford with Park View Elementary to expand the district's STREAM (Science, Technology, Engineering, Arts, Mathematics) programming. Space in the Bessemer, Hyde Park, and Bradford facilities will support community schools resource centers, in addition to housing some district staff. The Beulah Heights facility will become a professional development center, while Bradford and Heritage will be becoming preschool centers. Continuation of the district's implementation of the right-serving plan during the 2026-2027 school year remains critical to achieving our district's vision of becoming "a high-performing school district that inspires community confidence," as use economy of scale, along with building upon effective instructional programming, to move our district forward.

School Finance and Board Priorities: The Colorado school finance formula consists of three main components: the legislatively controlled base funding amount per pupil, the number of pupils in a school district, and the number of students eligible for free lunch. When the Colorado voters passed Amendment 23 in November 2000, school districts were promised an inflationary increase based on the prior calendar year's Consumer Price Index (CPI). The Consumer Price Index (CPI) as of April/May 2026 was 2.4 percent. That reflects a minimal change of 0.02 percent from the fall of 2025. As mentioned above, "level funding" from the state requires D60 to plan strategically for the long term, as due to inflationary pressures and cost of living adjustments, "level funding" results in decreased funding, even during the "hold harmless" period. Understanding that the single most influential factor upon student achievement and growth is the classroom, followed closely by school administration, the district is prioritizing staff salary increases alongside instructional programming, which will directly benefit our students, while rightsizing to allow for economy of scale with fewer school sites. In the shorter term, this FY 2026-2027 budget prioritizes instruction while streamlining resources and staff to align with available funding sources.

We commend the Board of Education for its 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 outlines the resource plan to advance our efforts in meeting our district's mission, vision, and strategic goals for the 2026-2027 school year.



Lana J Niehans
Chief Financial Officer



Barbara R Kimzey, Ed.D.
Superintendent of Schools

Pueblo School District 60
Adopted Budget Fiscal
Year 2026-2027

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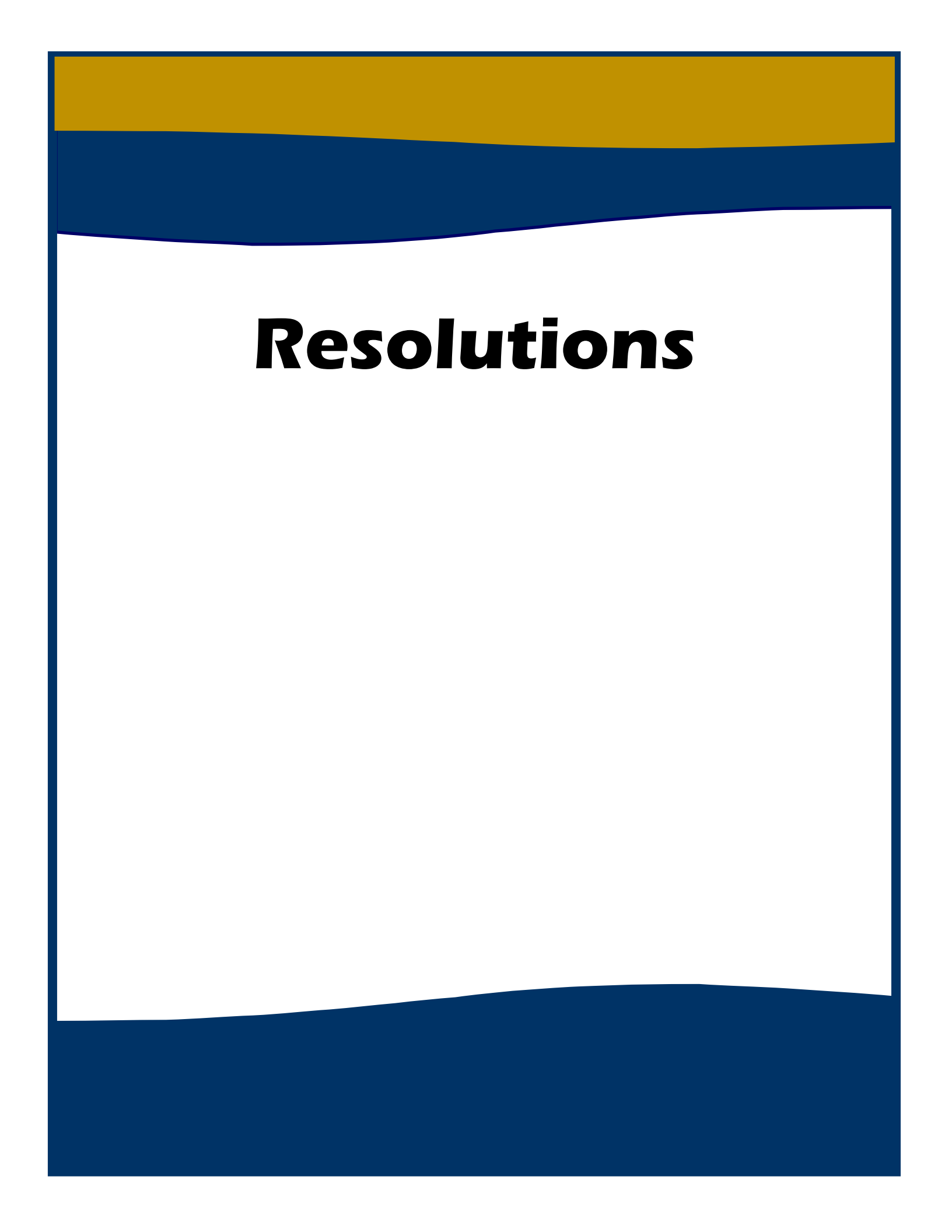
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Resolutions

**PUEBLO SCHOOL DISTRICT NO.60
APPROPRIATIONS RESOLUTION-ADOPTED
BUDGET FISCAL YEAR 2026-2027**

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 July 1, 2026 to each fund as specified in the budget for the ensuing fiscal year beginning July 1, 2026 and ending June 30, 2027.

Government Funds

General Fund	\$ 190,133,302
Athletic Fund-sub fund	3,603,219
Insurance Fund-sub fund	3,370,000

Sub-total General funds	<u>\$197,106,521</u>
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Nutrition Services Fund	\$ 12,831,414
Designated Purpose Grants Fund	45,439,952
Student Activity Fund	5,078,808
Education Foundation Fund	352,682

Bond Redemption Fund	\$ 17,902,558
Building Fund Bond 2020	4,997,675
Capital Projects Fund	21,785,752

Proprietary Funds

Risk Management Fund	\$ 2,442,000
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Total Appropriations	<u>\$ 307,937,362</u>
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William Thiebaut Jr., Board President

June 23, 2026

Date

Pueblo School District No. 60

PUEBLO SCHOOL DISTRICT 60
RESOLUTION AUTHORIZING THE USE OF A PORTION OF BEGINNING FUND BALANCE AS
AUTHORIZED BY COLORADO STATUTES
FISCAL YEAR 2026-2027

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 2026-2027 beginning fund balance as follows:

1. General Fund \$8,251,552 - The use of these funds will be used to pay for one-time expenditures,
2. Athletic Fund \$134,401 - The use of these funds will be used to pay for one-time expenditures,
3. Insurance Fund \$970,000 - The use of these funds will be used to pay for one-time expenditures,
4. Nutrition Services Fund \$3,307,223- The use of these funds will be used to pay for one-time expenditures,
5. Student Activity Fund \$2,503,908 - The use of these funds will be used to pay for one-time expenditures.
6. Education Foundation Fund 27 \$255,382 - The use of these funds will be used to pay for one-time expenditures.
7. Bond 2020 Fund \$4,897,675 -The use of these funds will be used to pay for one-time expenditures,
8. Capital Projects Fund \$16,629,732 - The use of these funds will be used to pay for one-time expenditures.
9. Risk Management Fund \$1,113,730 -The use of these funds will be used to pay for one-time expenditures.



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

June 23, 2026

Date

PUEBLO SCHOOL DISTRICT 60

RESOLUTION AUTHORIZING INTERFUND BORROWING FOR 2026-2027

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 FY2026-2027 Pueblo School District No. 60 hereby authorizes the following funds to borrow in accordance with applicable laws:

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



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

6/23/2026

Date

**PUEBLO SCHOOL DISTRICT NO. 60
STUDENT FEES RESOLUTION
FISCAL YEAR 2026-2027**

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, 2026, and during the FY 2026-2027 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 23th day of June, 2026.



William Thiebaut Jr., Board President

6/23/2026
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	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	Student Activity
Fundraiser Incomplete	Varies - Replacement Cost	Based on amount not	Student Activity
Bradford Preschool			
Columbian (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost	Student Activity
Music Equipment - Lost or Damaged	Varies - Replacement Cost	Based on amount	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	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	Student Activity
Yearbook (Optional)	\$15-20	Annual	Student Activity
Highland Park			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost	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	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	Student Activity
Yearbook (Optional)	\$15.00	Annual	Student Activity
South Park Elementary			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost	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	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	Student Activity
Yearbook (Optional)	\$ 15.00 - \$ 20.00	Annual	Student Activity
Corwin IMS			
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	Student Activity
Instrument replacement parts or supplies fee	Varies	As needed	Student Activity
Library Book Fine	Varies	Annual	Student Activity
P E Uniform	Varies	Annual	Student Activity

Fee	Amount	Frequency	Receiving Fund
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	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	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	Student Activity
Destination Imagination Fees (Not all students participate/	\$30.00	Annual / During the	Destination Imagination -
Field Trips	Varies	A few trips per year	Student Activity
Science Fee	Varies	Per Unit	Student Activity
Yearbook	15	once a year	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)			
Band Instrument Rental Fee	Varies	Annual Musical Instrument Rental	Student Activity
Fundraising	Varies	On Going	Student Activity
Heaton Book Fee	Varies	Depending on time	Student Activity
Lost Lock	\$5.00	Based on # of lost	Student Activity
PE Uniforms-Students may purchase or bring their own	\$8.00-Shirt / \$12.00 Shorts	Beginning of year	Student Activity
Year Book (Optional) - Heaton	\$ 20.00 to \$ 30.00	End of Year	Student Activity
Cheerleading Participation	\$50.00	Annual	Student Activity
Cross Country Participation	\$50.00	Annual	Student Activity
Girls Volleyball Participation	\$50.00	Annual	Student Activity
Cheerleading Uniforms	Varies	Annual	Student Activity
Hyde Park			
Beyond School Enrichment	Varies	As needed	Student Activity
Student Planner Replacement Fee	\$5.00-\$10.00	Annual	Student Activity
Field Trip Fee	Varies	Dependent on	Student Activity
Instrument rental, supplies, or replacement parts fee	Varies	As needed	Student Activity
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or	Student Activity
Athletic Participation	50	Seasonal	Student Activity
Science Lab	\$5.00-\$10.00	As needed	Student Activity
Athletic Uniforms - Lost or Damaged	Varies - Replacement Cost	Based on items lost or damaged	Student Activity
Competition Entrance Fees	Varies	Based on #entered	Student Activity
Yearbook (Optional)	\$ 10.00 - \$ 25.00	Annual	Student Activity
Fundraising	Varies	On Going	Student Activity
Tshirt or Uniforms for clubs and organizations	Varies	Annual	Student Activity
Makerspace Equipment Damage	Varies	As needed	Student Activity

Fee	Amount	Frequency	Receiving Fund
Pueblo Academy of Arts (Title I School)			
Athletic Uniforms - Lost or Damaged	Varies	As Needed	Student Activity
Cheerleading Participation	\$50.00	Annual	Student Activity
Cheerleading Uniform	Varies	Annual	Student Activity
Damaged or lost supplies provided to students	Varies	Throughout year	
Field Trips	\$5.00	Throughout year	VARIES
Fundraising	Varies	As Needed	Student Activity
Library Fee (Damaged/Lost Books)	Varies	Annual	Student Activity Media #2222
Lock Fee (Replacement)	\$7.00	Throughout year	Student Activity
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)			
Band Fees	\$10.00	1 time per year	Student Activity - Band
Cheerleading and Cross Country	\$50.00	1 time per year	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	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	Varies		Student Activity
Art Lab Fee	\$30.00	Annual	Student Activity
Band Club Camps / Field Trips (Trips out of town or state)	Varies		Student Activity
Band Fundraisers	Varies		Student Activity
Dance Team Camps / Field Trips	Varies		Student Activity
DECA Camps / Field Trips (Trips out of town or state)	Varies		Student Activity
FBLA Camps / Field Trips (Trips out of town or state)	Varies		Student Activity
General Student Activities Fee	Varies		Student Activity
HOSA Camps / Field Trips (Trips out of town or state)	Varies		Student Activity
Vocal Music Club Fundraisers	Varies		Student Activity
Vocal Music Camps / Field Trips (Trips out of town or state)	Varies		Student Activity
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 program)	Varies	Annual	Student Activity
German Club Dues / Fines (Used for kids purchasing an honor cord)	\$5.00	Annual	Student Activity
Girls Cabinet Dues / Fines	\$25.00		Student Activity
HOSA Dues / Fines	Varies	Annual	Student Activity
Industrial Arts Club Dues / Fine	\$20.00		Student Activity
Industrial Ed/ Art / Science Fees	\$20.00	Annual, per class	Student Activity
Instrumental Music	Varies		Student Activity
Italian Class Fee	\$5.00	Annual	Student Activity
JROTC Program Fee	\$5.00		Student Activity
Library Fee is collected when student pays or when on clearance card	Varies		Student Activity

Fee	Amount	Frequency	Receiving Fund
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	Varies		Student Activity
Science Lab Fee	\$15.00	Annual	Student Activity
Senior Pictures	\$20.00		School Publication Fund
Spanish Club Fundraisers	Varies		Student Activity
Spanish Club Fee	\$5.00		Student Activity
Vocal Music Club Dues / Fines	\$25.00		Student Activity
Yearbook (Optional)	Varies	Annual	Student Activity
Central			
AP Test Fee	Varies		Student Activity
Art Course Fees	Varies		student Activity
Aviation Fees	Varies		student Activity
Band Fees	Varies		Student Activity
Band Uniform Fee	Varies	As needed	Student Activity
Library Book Fines	Varies		Student Activity
Textbook Fines	\$ 50.00 - \$ 110.00	Annual	Dependent on book
Business FBLA Dues / Fines	Varies		Student Activity
Business Lab	\$20.00	Annual	student Activity
C Club Fundraisers	Varies		Student Activity
Cheerleading Uniforms	Varies		student Activity
Class of 2026 Dues / Fines	Varies	Annual	Student Activity
Class of 2027 Dues / Fines	Varies	Annual	Student Activity
Class of 2028 Dues / Fines	Varies	Annual	Student Activity
Class of 2029 Dues / Fines	Varies	Annual	Student Activity
Construction Technology	Varies		Student Activity
Drama Fees	Varies		Student Activity
Dance Fees	Varies		Student Activity
DECA Dues / Fines	Varies		Student Activity
Digital Learning Course Fees	Varies		student Activity
Digital Media	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 Activity
JROTC Club Dues / Fines	Varies		student Activity
Key Club Dues / Fines	Varies		Student Activity
Knowledge Bowl Fees	Varies		Student Activity
Lab Class Fees	Varies		Student Activity
Lock Fee	\$5.00	Annual	Student Activity
Marichi Course Fees	Varies		Student Activity
Mariachi Course Uniforms	Varies	As Needed	Student Activity
Math Fees	Varies		Student Activity
Mecha Dues / Fines	Varies		Student Activity
Mesa Dues / Fines	Varies		Student Activity
National Honor Society Dues / Fines	\$10.00		Student Activity
Pottery	\$40.00	Annual	Student Activity
Pro-Start Fee	Varies	Annual	Student Activity
School Yearbooks	Varies		Student Activity
Science Course Fees	Varies		Student Activity

Fee	Amount	Frequency	Receiving Fund
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
Library Fee is collected when student pays or when on	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	Varies		Student Activity
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
Criminology Courses	Varies		Student Activity
Conceptual Chemistry Course Fee	\$10.00	Annual	Student Activity

Fee	Amount	Frequency	Receiving Fund
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	\$25.00	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	\$10.00	Annual	Student Activity
Photoshop / Illustrator	\$10.00	Annual	Student Activity
Print Media 1A, 2A	\$20.00	Annual	Student Activity
Musical Fee	\$50.00	Annual	Student Activity
Orchestra Course Fees	\$50.00	Annual	Student Activity
P.E. Sweatshirt	\$16.00	As Needed	Student Activity
P.E. Uniforms - Girl Short	\$15.00	As Needed	Student Activity
P.E. Uniforms - Hoodie	\$30.00	As Needed	Student Activity
P.E. Uniforms - Shorts	\$15.00	As Needed	Student Activity
P.E. Uniforms - Sweat Pant	\$15.00	As Needed	Student Activity
P.E. Uniforms - T-Shirt	\$15.00	As Needed	Student Activity
P.E. Uniforms - Used Uniforms - Per Item	\$5.00	As Needed	Student Activity
Physics & Earth Science Course	\$5.00	Annual	Student Activity
Pottery	\$40.00	Annual	Student Activity
Practical Life Science Course	\$10.00	Annual	Student Activity
PSAT/NMSQT extra test	Varies	Annual	Student Activity
Science Lab Fee	\$ 5.00 - \$ 10.00	Annual	Student Activity
Skills USA Dues	\$20.00	As Needed	Student Activity
Italian I,II,III, Honors III, Honors IV)	\$5.00	Annual	Student Activity
French I,II,III, Honors III, Honors IV)	\$5.00	Annual	Student Activity
Yearbook (Optional)	VR	Annual	Student Activity
D 60 On Line 5-8 School			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or	Student Activity
Damaged / Lost Headphones	Up to \$20	Based on # of lost or	Student Activity
Field Trip Fees	Varies	As Needed	Student Activity
Fundraising	Varies	As Needed	Student Activity
Yearbook	\$10.00 - \$20.00	Annual	Student Activity
Dutch Clark Online / Paragon (Title I School)			
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	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
Athletics			
Middle School	\$50.00	Per Sport	District Athletic Fund
High School	\$80.00	Per Sport	District Athletic Fund

Fee	Amount	Frequency	Receiving Fund
Dutch Clark and Events Center Passes			
All Events Parking	\$5.00	Per Car	District Athletic Fund
Athletic Family Pass	\$ 25.00 High School, \$ 15.00 Middle School	Per Family	District Athletic Fund
Single Game Adult	\$ 7.00 High School, \$ 5.00 Middle School	Per Person	District Athletic Fund
Single Game Student/ Senior	\$ 5.00 High School, \$ 3.00 Middle School	Per Person	District Athletic Fund
Booster Pass Annual	\$ 40.00 Employee	Per Person	District Athletic Fund
Booster Pass Season	\$ 50.00 Adult, \$ 40.00 Senior, \$ 30.00 Student	Per Person	District Athletic Fund

PUEBLO SCHOOL DISTRICT 60
FY27/28
BUDGET DEVELOPMENT CALENDAR

August 2026	Receive county property assessment certification
October 2026	Official pupil membership count commences
November 2026	Finalize FY26 audit, Start compiling information for FY27 amended budget
December 2026	Certify mill levy for property tax collections for calendar year 2026 C.R.S. 39-5-128(1), State releases their latest budget projections, Receive information from CDE regarding FY27 changes to revenue
January 2027	Board work session to discuss the proposed amended FY26 budget, Board approves the FY27 amended budget, C.R.S. 22-44-111(3), Start working on preparation of FY28 budget revisions based on current information available, FY28 pupil projections due to and compared to Budget Office projections, Meet with the District personnel and to discuss FY28 budget
February 2027	State receives Denver-Boulder consumer price index (CPI), used in total program estimates Receive FY28 total program funding estimates from CDE, Continue discussions with department heads and Human Resources prepares staffing estimates based on pupil projections
March 2027	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 2027	Receive completed budget allocation worksheets from the principals, Prepare all non-general fund revenue and expenditure budgets, Start working on FY28 ending fund balance projections, Continue meeting with department personnel
May 2027	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 FY28 budget
June 2027	Board work session/hearing to discuss FY28 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 FY28 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 FY28 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 2026-2027 budget.

In compliance with C.R.S. 22-44-105, the fiscal year 2026-2027 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 2026-2027 – Certain 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 2026-2027 fiscal year; and its other classified and administrator employee groups, including ACME, 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 2026-2027 school year as previously agreed upon and negotiated with PEA and its other classified and administrator employee groups, including ACME, 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 2026-2027 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 23rd day of June 2026.

ATTEST:

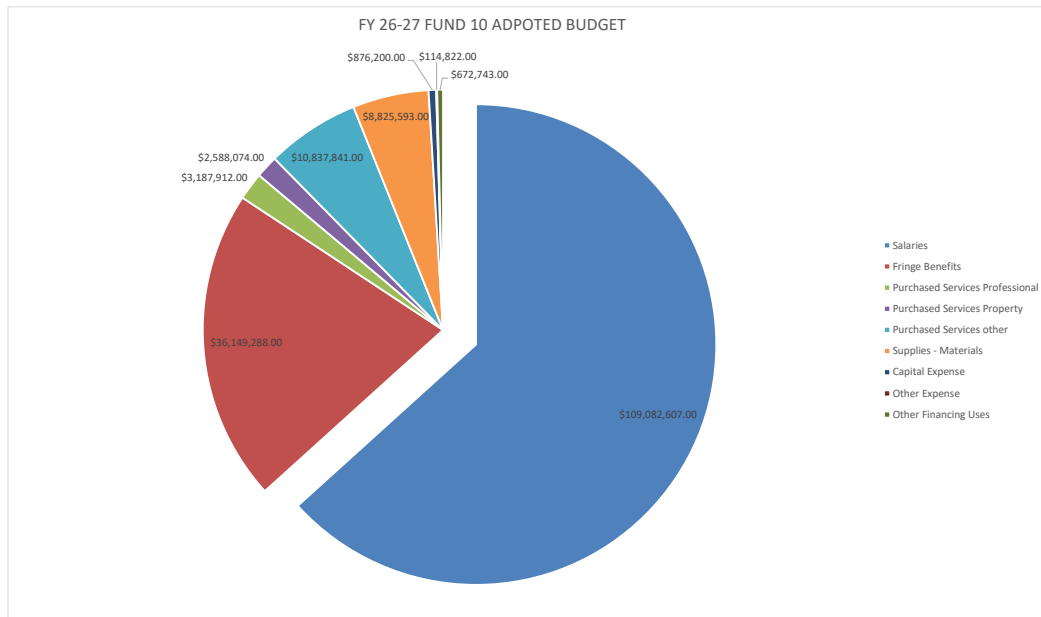
By: 
Geri Patrone, Board Secretary

PUEBLO SCHOOL DISTRICT NO. 60
BOARD OF EDUCATION
By: 
William Thiebaut, Jr., Board President

SCHOOL DISTRICT 60

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

FY 2026-2027 Adopted Budget



Salaries	\$	109,082,607	63.30%
Benefits		36,149,288	20.98%
Subtotal Salary and Benefits	\$	145,231,895	84.27%
Purchased Services	\$	16,613,827	9.64%
Supplies		8,825,593	5.12%
Equipment		876,200	0.51%
Other		114,822	0.07%
Other Financing Uses		672,743	0.39%
Subtotal All Other	\$	27,103,185	15.73%
Grand Total Expenditures	\$	172,335,080	

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:

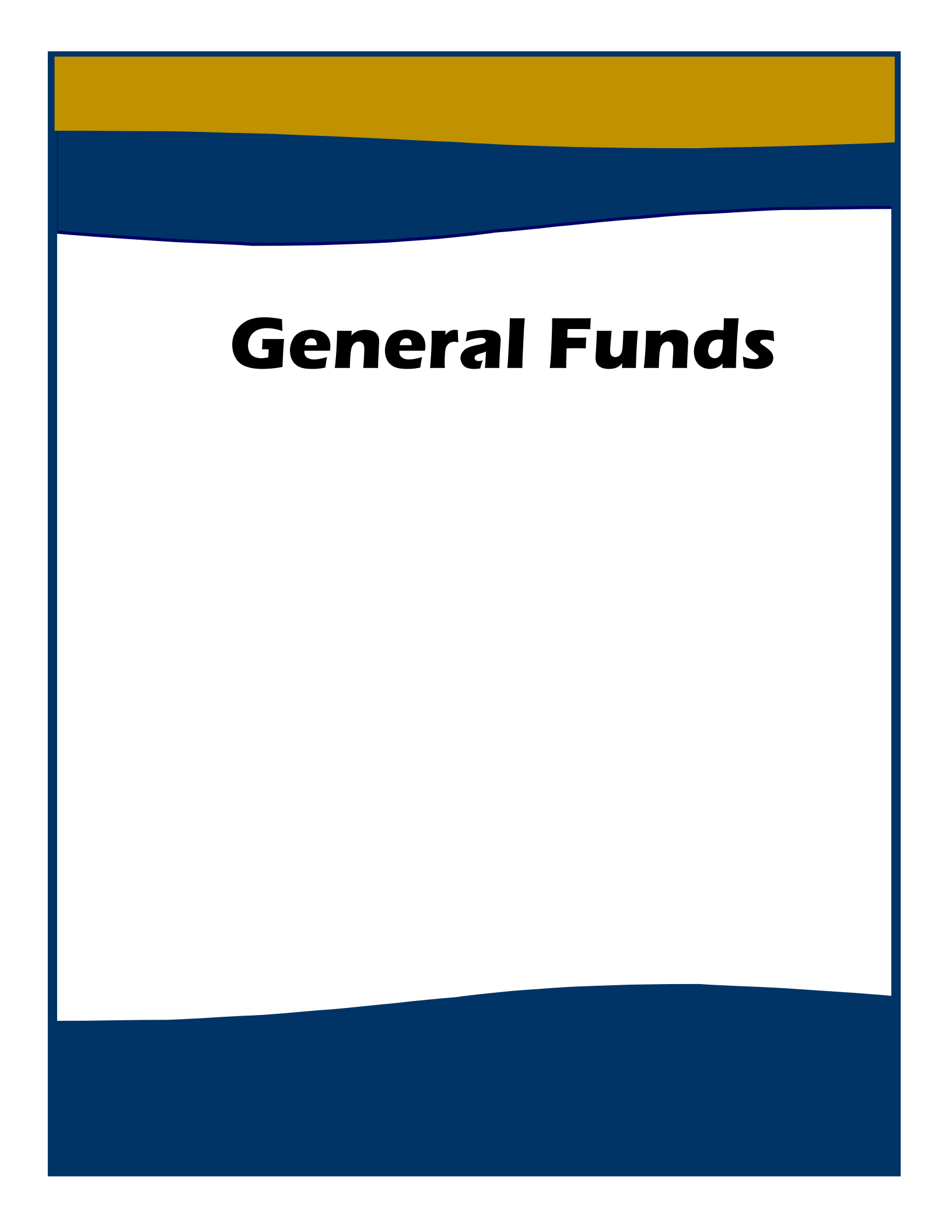
Land, Capital and Non-capital equipment, Tagged Assets and Non-Tagged assets

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 2026-2027 Adopted Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Amended Budget	Increase (Decrease)	2026-2027 Adopted Budget
Resources						
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 8,057,594	\$ 8,905,607	\$ 9,693,054	\$ 9,693,054	\$ 1,057,707	\$ 10,750,761
Unassigned	14,557,786	13,690,297	11,968,898	11,968,895	(7,391,888)	\$ 4,577,007
Assigned New Facility Supplies Multi Year	-	-	-	-	-	\$ -
Assigned School Placeholder	624,516	320,324	177,540	177,540	119,857	\$ 297,397
Reserve Universal Preschool	-	137,815	-	-	-	\$ -
Reserve Colorado Preschool	3,353,803	3,353,804	3,031,833	3,031,833	(1,295,017)	\$ 1,736,816
Restricted Fund Balance Multi Year	1,151,215	559,575	1,329,999	1,329,999	-	\$ 1,329,999
Non Spendable (Prepaid Expenditures)	2,339,896	3,072,494	2,709,120	2,709,120	(601,326)	\$ 2,107,794
TABOR 3%-Restricted	5,300,000	6,000,000	5,250,000	5,250,000	-	\$ 5,250,000
Total Beginning Fund Balance	\$ 35,384,810	\$ 36,039,916	\$ 34,160,443	\$ 34,160,441	\$ (8,110,667)	\$ 26,049,774
Revenues						
Property Taxes	\$ 34,281,838	\$ 33,616,714	\$ 40,057,315	40,057,315	(537,925)	39,519,390
Specific Ownership Taxes	2,997,767	3,028,649	3,003,364	3,003,364	90,100	3,093,464
State Share-Equalization	120,831,806	126,810,337	120,624,171	120,624,171	(918,809)	119,705,362
Subtotal Program Funding	\$ 158,111,411	\$ 163,455,700	\$ 163,684,850	\$ 163,684,850	\$ (1,366,634)	\$ 162,318,216
Other Local Revenue	7,410,543	5,733,267	3,975,062	3,975,062	\$ (414,525)	3,560,537
Other Intermediate Sources Revenue	19,425	4,507	21,000	21,000	-	21,000
Other Universal Preschool	5,598,209	2,401,548	2,361,800	2,361,800	(14,800)	2,347,000
Other State Revenue	9,422,531	11,515,271	8,821,641	10,803,304	(1,927,471)	8,875,833
Other Federal Revenue	334,288	329,262	315,000	315,000	25,000	340,000
Subtotal Other Revenues	\$ 22,784,996	\$ 19,983,855	\$ 15,494,503	\$ 17,476,166	\$ (2,331,796)	15,144,370
Transfer (to) Athletics	(2,750,000)	(2,600,000)	(2,600,000)	(2,600,000)	\$ -	(2,600,000)
Transfer (to) Insurance Fund	(1,850,000)	(1,850,000)	(2,150,000)	(2,150,000)	-	(2,150,000)
Transfer (to) Capital Projects Fund	(9,800,000)	-	(9,800,000)	(9,800,000)	7,350,000	(2,450,000)
Allocation (to) Charter Schools	(17,793,885)	(17,438,648)	(6,884,838)	(6,884,838)	705,780	(6,179,058)
Subtotal Allocations & Transfers	\$ (32,193,885)	\$ (21,888,648)	\$ (21,434,838)	\$ (21,434,838)	\$ 8,055,780	\$ (13,379,058)
Total Revenue	\$ 148,702,522	\$ 161,550,908	\$ 157,744,515	\$ 159,726,178	\$ 4,357,350	\$ 164,083,528
Total Resources	\$ 184,087,332	\$ 197,590,824	\$ 191,904,958	\$ 193,886,619	\$ (3,753,317)	\$ 190,133,302
EXPENDITURES						
Instruction 0010-2000s	\$ 82,724,226	93,683,037	95,478,469	98,979,497	\$ (567,599)	\$ 98,411,898
Student & Instructional Support 2100 + 2200s	17,101,724	19,245,953	18,393,328	20,269,979	(1,131,385)	19,138,594
General Administration 2300s	1,953,874	1,965,382	1,994,546	2,634,097	(307,152)	2,326,945
School Administration 2400s	11,846,003	12,756,187	12,469,849	13,335,683	(301,723)	13,033,960
Business Services & Warehouse 2500s	2,101,128	2,812,132	2,881,417	3,108,192	(44,059)	3,064,133
Maintenance & Operations 2600s	19,616,492	20,662,774	21,877,445	23,673,001	(1,268,674)	22,404,327
Transportation 2700s	2,928,316	2,701,273	3,480,414	3,665,700	331,221	3,996,921
Central Services 2800s	5,628,841	6,069,564	6,018,026	6,671,128	(235,768)	6,435,360
Other Support 2900s	2,570,621	2,103,149	2,294,249	2,892,025	(549,122)	2,342,903
Facilities Acquisitions and Construction Services	522,776	760,106	294,699	513,843	(6,547)	507,296
Debt Service 5000s	1,053,415	670,823	672,742	672,743	-	672,743
Total Expenditures	\$ 148,047,416	\$ 163,430,380	\$ 165,855,184	\$ 176,415,888	\$ (4,080,808)	\$ 172,335,080

SCHOOL DISTRICT 60						
GENERAL FUND BUDGET SUMMARY						
FY 2026-2027 Adopted Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Amended Budget	Increase (Decrease)	2026-2027 Adopted Budget
<u>Ending Contingencies and Reserves</u>						
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 8,905,607	\$ 9,693,054	\$ 10,750,761	\$ 9,583,571	\$ 1,064,184	\$ 10,647,755
Unassigned	13,690,297	11,968,898	4,577,007	(3,584,780)	402,051	(3,182,729)
Assigned School Placeholder	320,324	177,540	297,397	177,540	120,397	297,937
Reserve Universal Preschool	137,815	-	-	-	-	-
Reserve Colorado Preschool	3,353,804	3,031,833	1,736,816	2,995,957	(1,259,141)	1,736,816
Restricted Fund Balance Multi Year	559,575	1,329,999	1,329,999	1,329,999	-	1,329,999
Non Spendable (Prepaid Expenditures)	3,072,494	2,709,120	2,107,794	1,718,444	-	1,718,444
TABOR 3%-Restricted	6,000,000	5,250,000	5,250,000	5,250,000	-	5,250,000
Subtotal Fund Balance Contingency & Reserves	\$ 36,039,916	\$ 34,160,444	\$ 26,049,774	\$ 17,470,731	\$ 327,491	\$ 17,798,222
 Total Expenditures & Fund Balance	 \$ 184,087,332	 \$ 197,590,824	 \$ 191,904,958	 \$ 193,886,619	 \$ (3,753,317)	 \$ 190,133,302
 Reserves as a % of Revenues	 24.2%	 21.1%	 16.5%	 11%		 10.8%
Minimum 9% Reserve Level	\$ 13,383,227	\$ 14,539,582	\$ 14,197,006	\$ 14,375,356	\$ 392,162	\$ 14,767,518
Revenues	\$ 148,702,522	\$ 161,550,908	\$ 157,744,515	\$ 159,726,178	\$ 4,357,350	\$ 164,083,528
Less expenditures	\$ 148,047,416	\$ 163,430,380	\$ 165,855,184	\$ 176,415,888	\$ (4,080,808)	\$ 172,335,080
Excess Revenues over Expenditures	655,106	(1,879,472)	(8,110,669)	\$ (16,689,710)	\$ 8,438,158	\$ (8,251,552)

SCHOOL DISTRICT 60							
Pupil Membership/ Funded FTE							
FY 2026-2027 Adopted Budget							
Based upon Cohort Survival Calculation							
	Budgeted Count	Actual Student Membership	Budgeted Count	Actual Student Membership	Budgeted Count	Actual Student Membership	Budgeted Count
	2023-2024		2024-2025		2025-2026		2026-2027
Traditional Schools Pupil Count							
Kindergarten	1,120.0	1,033.0	1,062.0	985.0	954.0	916.0	930.0
Grades One-Five	5,414.0	5,434.0	5,343.0	5,202.0	5,023.0	4,941.0	4,429.0
Total Elementary School	6,534.0	6,467.0	6,405.0	6,187.0	5,977.0	5,857.0	5,359.0
Total Middle School Grades Six - Eight	3,151.0	3,003.0	2,956.0	2,852.0	2,764.0	2,701.0	2,498.0
Total High School Grades Nine-Twelve	4,584.0	4,530.0	4,478.0	4,530.0	4,396.0	4,308.0	3,959.0
Total District Including Charter	14,269.0	14,000.0	13,839.0	13,569.0	13,137.0	12,866.0	11,816.0
Change from prior year	(153.0)	(422.0)	(430.0)	(431.0)	(702.0)	(703.0)	(1,753.0)
Funded Pupil Count	14,178.9	14,483.9	14,178.9	14,128.8	13,599.2	13,599.2	12,723.3
Change from prior year	(1,242.6)	(937.6)	-	(355.1)	(579.7)	(529.6)	(875.9)
Total Preschool FTE's CPP Fund 19	-	-	-	-	-	-	-
Total ASCENT	3.0	9.0	-	24.5	24.5	9.0	0
Average October FTE Count							
FY 26 October FTE Count Less, OODS, Online					13,258.5	13,599.3	13,599.30
FY 25 October FTE Count Less, OODS, Online			13,446.0	13,446.0	13,446.0	13,446.0	13,446.0
FY 24 October FTE Count Less, OODS, Online	13,862.5	13,862.5	13,862.5	13,862.5	13,862.5	13,862.5	13,862.5
Charter Schools							
Kindergarten	129.0	103.0	110.0	113.0	109.0	38.0	32.0
Grades One - Five	749.0	691.0	677.0	606.0	564.0	249.0	217.0
Grades Six - Eight	581.0	596.0	575.0	558.0	503.0	207.0	228.0
Grades Nine - Twelve	305.0	250.0	268.0	232.0	230.0	-	-
Total Charter Schools	1,764.0	1,640.0	1,630.0	1,509.0	1,406.0	494.0	477.0
Total District Excluding Charter	12,505.0	12,360.0	12,209.0	12,060.0	11,731.0	12,372.0	11,339.0

SCHOOL DISTRICT 60								
ASSESSED VALUATION and MILL LEVIES								
FY 2026-2027 Adopted Budget								
ANNUAL PROPERTY TAX INFORMATION SUMMARY-MILL LEVIES								
	Average Funded Pupil Count	Net Assessed Valuation (after TIF)	General Fund	Temporary Mill Levy Rate Reduction	Mill Levy Override	SB 184 Adjustment- Abatement	Bond Redemption Fund	Total District Mill Levy
2019-20	16,415.50	\$ 1,080,394,416	27.000	0.000	0.000	0.110	18.000	45.110
2020-21	16,631.30	\$ 1,090,911,538	27.000	0.000	0.000	0.021	18.000	45.021
2021-22	16,131.70	\$ 1,204,841,694	27.000	0.000	0.000	0.462	16.180	43.642
2022-23	15,421.50	\$ 1,187,844,869	27.000	0.000	0.000	1.051	14.900	42.951
2023-24	14,492.90	\$ 1,232,689,189	27.000	0.000	0.000	0.767	13.700	41.467
2024-25	14,178.90	\$ 1,250,614,749	27.000	0.000	0.000	0.233	14.169	41.402
2025-26	13,599.18	\$ 1,483,604,242	27.000	0.000	0.000	0.041	11.000	38.041
2026-27								
Mill Levy is set in December for the FY 26-27 assessment.								
Final student counts are established, per statute, after the October 1 count date.								
With District's decreasing enrollment the funded pupil count is an average of the last 4 years.								
FY 25-26		Increase (Decrease)		Percentage Change				
Assessed Valuation		\$ 232,989,493		19.61%				
Funded Pupil Count		(579.7)		-3.76%				
HOME OWNER TAX ANALYSIS								
	2020	2021	2022	2023	2024	2025	2026	
Market Value of Home	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Assessment Rate	7.20%	7.20%	7.20%	6.95%	5.50%	5.50%	5.50%	
Assessment Value	\$ 7,200	\$ 7,200	\$ 7,200	\$ 6,950	\$ 5,500	\$ 5,500	\$ 5,500	
School District Mill Levies:								
School Finance Formula Levy	27.000	27.000	27.000	27.000	27.000	27.000	27.000	
Abatement Levy	0.110	0.021	0.462	1.051	0.767	0.233	0.041	
Override Levy	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Temporary Mill Levy Rate Reduction	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Debt Service Bond Levy	18.000	18.000	16.180	14.900	13.700	14.169	11.000	
Total District Levy	45.110	45.021	43.642	42.951	41.467	41.402	38.041	
School Taxes per \$100,000 in assessed value	\$ 324.79	\$ 324.15	\$ 314.22	\$ 298.51	\$ 228.07	\$ 227.71	\$ 209.23	
School Taxes per \$200,000 in assessed value	\$ 649.58	\$ 648.30	\$ 628.44	\$ 597.02	\$ 456.14	\$ 455.42	\$ 418.45	

SCHOOL DISTRICT 60					
FUNDING ESTIMATE					
FY 2026-2027 Adopted Budget					
Calculation to determine the enrollment funding number.					
Funded Count for Averaging	YEAR AVG	Averaged Funded Count		Highest Average Funded Count	
13,446.00	3	12,723.33		12,723.33	
12,708.00	2	12,362.00	ASCENT	-	
12,016.00	1	Funded Count		12,723.33	

	FY 2026-27		CHANGE		FY 2025-26
	Adopted Budget				Amended Budget
Funded Counts					
Multi District Online -D60	50.00		50.00		-
Multi District Online - Charter	-		-		-
Pueblo School of Arts & Science at Fulton Heights	161.00		(40.00)		201.00
Pueblo School of Arts & Sciences	316.00		(55.00)		371.00
Total Charter Schools	477.00				
Total Average Funded Count	12,723.33		(45.00)		13,599.18
Total Program Funding					
	FY 2026-27				FY 2025-26
	Adopted Budget		CHANGE		Amended Budget
Per Pupil Funding	\$ 12,765.85				\$ 11,905.08
MDOL District Program \$ 10,732.00 50.00	\$ 536,600				
MDOL Out of District \$ 10,732.00 -	-				
Per Pupil Funding 12,765.85 12,673.00	161,781,617				
Averaged Funded Pupil Count (including Charters)	\$ 162,318,217		418,891		161,899,325.83
Total Program Funding including Charters					
Transfers (Out) In					
Capital Reserve Allocation	\$ (2,450,000)		\$ (7,350,000)		\$ (9,800,000)
Insurance Reserve Allocation	\$ (2,150,000)		\$ -		\$ (2,150,000)
Transfer to Athletics	\$ (2,600,000)		\$ -		\$ (2,600,000)
Transfer to Charter Schools	\$ (6,179,058)		\$ (705,780)		\$ (6,884,838)
TOTAL TRANSFERS AND ALLOCATIONS (OUT) IN	\$ (13,379,058)		\$ (8,055,780)		\$ (21,434,838)
Net Total Program Funding in General Fund	\$ 148,939,159		\$ (8,474,671)		\$ 140,464,488

SCHOOL DISTRICT 60						
GENERAL FUND BUDGET SUMMARY						
FY 2026-2027 Adopted Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	BUDGET		
				2025-2026 Amended Budget	Increase (Decrease)	2026-2027 Adopted Budget
Beginning Fund Balance	\$ 35,384,811	\$ 36,039,916	\$ 34,160,442	\$ 34,160,442	\$ (8,110,667)	\$ 26,049,775
Revenue	\$ 148,702,521	\$ 161,550,908	\$ 157,744,515	159,726,178	4,357,350	164,083,528
Total Funds Available	\$ 184,087,332	\$ 197,590,824	\$ 191,904,957	\$ 193,886,619	\$ (3,753,316)	\$ 190,133,303
Total Expenditures	\$ 148,047,416	\$ 163,430,382	\$ 165,855,183	\$ 176,415,888	\$ (4,080,808)	\$ 172,335,080
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 8,905,607	\$ 9,693,054	\$ 10,750,761	\$ 9,583,571	\$ 1,064,184	\$ 10,647,755
Unassigned	13,690,297	11,968,895	4,577,007	(3,584,780)	402,051	(3,182,729)
Assigned School Placeholder	320,324	177,540	297,397	177,540	120,397	297,937
Reserve Universal Preschool	137,815	-	-	-	-	-
Reserve Colorado Preschool	3,353,804	3,031,834	1,736,816	2,995,957	(1,259,141)	1,736,816
Restricted Fund Balance Multi Year	559,575	1,329,999	1,329,999	1,329,999	-	1,329,999
Non Spendable (Prepaid Expenditures)	3,072,494	2,709,120	2,107,794	1,718,444	-	1,718,444
TABOR 3%-Restricted	6,000,000	5,250,000	5,250,000	5,250,000	-	5,250,000
Total Fund Balances (Reserves)	\$ 36,039,916	\$ 34,160,442	\$ 26,049,775	\$ 17,470,731	\$ 327,491	\$ 17,798,222
Percentage Reserves of Revenue	24.2%	21.1%	16.51%	10.94%		10.8%
Total Reserves and Expenditures	\$ 184,087,332	\$ 197,590,824	\$ 191,904,958	\$ 193,886,619	\$ (3,753,317)	\$ 190,133,302
Per Board Policy Reserves						
Min. 9% Reserves including TABOR Begin FY 17-18	\$ 13,383,227	\$ 14,539,582	\$ 16,126,142	\$ 14,375,356	\$ 1,596,277	\$ 15,971,633
Revenue	148,702,521	161,550,908	157,744,515	159,726,178	4,357,350	164,083,528
Less: Expenditures	148,047,416	163,430,382	165,855,184	176,415,888	(4,080,808)	172,335,080
Excess Revenue over (under) Expenditures	\$ 655,105	\$ (1,879,474)	\$ (8,110,669)	\$ (16,689,710)	\$ 8,438,158	\$ (8,251,552)

Pueblo School District No 60				
GENERAL FUND DETAIL				
FY 2026-2027 Adopted Budget				
Revenue:				
	FY 2025-2026-Revenue		\$	157,744,515
	Anticipated Increase (Decrease) to Funding for FY 2026-2027			6,339,013
FY 25-26 Budgeted Revenues	<i>Transfer to Capital Projects fund decreased by \$7,350,000</i>		\$	164,083,528
Expenses:				
	Projected FY 2025 -2026 Expenditures		\$	165,855,183
Salary and Benefits				
	Instruction plus Extra Curricular	\$	2,166,511	
	ESS		948,000	
	Support Services - Student		488,576	
	Support Services - Instructional		49,133	
	General Administration		47,852	
	School Administration - Principal		480,802	
	Business Services		112,450	
	Facilities		588,002	
	Human Resources		52,115	
	Information Technology		110,931	
	Other (Retiree Life/Excused Leave)		45,493	
			\$	5,089,865
Purchased Services				
	Instruction		285,530	
	ESS		15,735	
	Support Services - Student		33,826	
	Support Services - Instructional		154,630	
	General Administration		151,772	
	School Administration - Principal		64,875	
	Business Services		16,916	
	Facilities (SRO/Utilities)		121,792	
	Transportation		515,895	
	Human Resources		132,000	
	Information Technology		74,885	
	Risk Management (increase in workers comp)		-	
	Other (Retiree Life/Excused Leave)		1,445	
	Construction Services		789	
				1,570,089
Supplies (excludes Capital Expenditures and prior year carry forward)				
	Instruction		(716,306)	
	Support Services - Student		10,067	
	Support Services - Instructional		34,596	
	General Administration		131,232	
	School Administration - Principal		17,492	
	Business Services		51,449	
	Facilities		(357,103)	
	Transportation		612	
	Human Resources		5,537	
	Information Technology		39,467	
	Other		1,716	
	Debt		1	
				(912,207)
Capital Expenditures and Other				
	Instruction		233,959	
	Support Services - Student		1,889	
	Support Services - Instructional		(10,048)	
	School Administration - Principal		97,582	
	General Administration		5,668	
	Business Services		8,035	
	Facilities		176,653	
	Human Resources		2,877	
	Information Technology		4,161	
	Other		211,375	
				732,150
	Change in expenditures FY 25-26 to FY 26-27		\$	6,479,897
	Anticipated 2026-2027 Expenditures Before One Time Expenditures		\$	172,335,080
	Excess Revenue over Expenses Before One Time Expenditures			(8,251,552)
Total One time Expenditures			\$	-
Excess of Expenses over Revenue for 2026-2027 Budget			\$	(8,251,552)
RESERVES				
	Beginning Fund Balance		\$	26,049,775
	Revenue			164,083,528
	Expenditures before one time expenditures			172,335,080
	Ending Fund Balance before one time expenditures		\$	17,798,223 11%
	One time expenditures			-
	Ending Fund Balance after one time expenditures			17,798,223 11%

SCHOOL DISTRICT 60						
GENERAL FUND DETAIL REVENUE						
FY 2026-2027 Adopted Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Amended Budget	Increase (Decrease)	2026-2027 Adopted Budget
Beginning Fund Balance- Colorado Preschool	\$ 3,353,804	\$ 3,491,618	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance - General Fund	32,031,007	32,548,298	34,160,442	34,160,442	(8,110,668)	26,049,774
Total Fund Balance	\$ 35,384,811	\$ 36,039,916	\$ 34,160,442	\$ 34,160,442	\$ (8,110,668)	\$ 26,049,774
Revenue						
Local Sources						
1 Current Property Tax-School Finance Act	\$ 34,281,838	\$ 33,616,714	\$ 40,057,315	\$ 40,057,315	\$ (537,925)	\$ 39,519,390
2 Specific Ownership Taxes-School Finance Act	3,065,006	3,029,870	3,003,364	3,003,364	90,100	3,093,464
3 Delinquent Penalties-School Finance Act	(67,239)	(1,221)	-	-	-	-
4 Tuition, PYC Revenue-Other Districts	659,602	335,724	175,000	175,000	-	175,000
5 Concurrent Enrollment Internal	-	395,779	230,000	230,000	-	230,000
6 Earnings on Investments	2,019,273	1,724,197	1,775,000	1,775,000	(350,000)	1,425,000
7 Print Shop Revenue	145,334	122,526	125,000	125,000	-	125,000
8 Indirect Revenues	2,390,707	1,028,779	530,880	530,880	9,555	540,435
9 Charter School Admin Fee + Purchsd Svcs	846,736	805,171	589,610	589,610	-	589,610
10 Charter School Capital Pass Thru	555,083	507,561	125,492	125,492	-	125,492
11 E-rate Revenues	-	-	-	-	-	-
12 Energy Efficiency Rebates	4,441	4,310	4,310	4,310	(4,310)	-
13 Other Local Revenue	802,632	809,221	419,770	419,770	(69,770)	350,000
Intermediate Sources						
14 Miscellaneous Intermediate Revenue	19,425	4,507	21,000	21,000	-	21,000
State Sources						
15 State Equalization-School Finance Act	120,831,806	126,810,337	120,624,171	120,624,171	(918,809)	119,705,362
16 Kindergarten Hold Harmless Funding	-	-	-	-	-	-
17 CDE Audit-October Count Adjustment	-	366,692	-	-	-	-
18 At Risk Funding	322,958	263,403	312,393	312,393	(859)	311,534
19 Colorado Vocational Educ Act Revenue	192,383	128,184	101,670	101,670	330	102,000
19 CTE Audit Adjustment	-	-	-	-	-	-
20 CDE MOE Hold Harmless	-	272,919	-	-	-	-
21 Exceptional Children Educ Act (ECEA) Revenue	7,321,579	7,588,026	7,495,441	7,495,441	35,906	7,531,347
22 State Transportation Revenue	608,023	609,314	551,441	551,441	16,543	567,984
22 State Transportation Revenue Audit Adjustment	-	(58,279)	-	-	-	-
23 Gifted & Talented State Revenue	156,725	151,275	146,476	146,476	4,394	150,870
24 English Language Proficiency Act (ELPA) Revenue	209,763	205,464	205,920	205,920	6,178	212,098
25 On Behalf State PERA	465,854	1,981,794	-	1,981,663	(1,981,663)	-
26 UPK Historical allotment	1,448,128	(1,448,128)	-	-	-	-
27 Revenue UPK 3 YO	1,300,391	1,446,130	547,410	547,410	(410)	547,000
28 Revenue UPK	2,849,689	2,403,546	1,814,390	1,814,390	(14,390)	1,800,000
29 COVID 19 State Share Mitigation	-	-	-	-	-	-
30 Mitigation At Risk HB22-1186	-	-	-	-	-	-
31 Miscellaneous State Revenue	145,246	6,477	8,300	8,300	(8,300)	-
Federal Sources						
32 Impact Aid & Other Misc. Federal Revenue	39,271	-	15,000	15,000	-	15,000
33 Charter School Federal Pass Thru	-	-	-	-	-	-
34 ROTC Reimbursement	295,017	329,262	300,000	300,000	(25,000)	325,000
Transfers Out						
35 Transfer from (to) Athletic Fund	(2,750,000)	(2,600,000)	(2,600,000)	(2,600,000)	-	(2,600,000)
36 Transfer from (to) Insurance Fund	(1,850,000)	(1,850,000)	(2,150,000)	(2,150,000)	-	(2,150,000)
37 Transfer from (to) Nutrition Services Fund	-	-	-	-	-	-
38 Transfer from (to) Capital Projects Fund	(9,800,000)	-	(9,800,000)	(9,800,000)	7,350,000	(2,450,000)
36 Preschool Allocation	-	-	-	-	-	-
37 Charter School Allocations						
PSAS	(7,196,009)	(7,677,543)	(6,884,838)	(6,884,838)	705,780	(6,179,058)
CHPA	(10,611,141)	(9,761,105)	-	-	-	-
Total Revenue	\$ 148,702,521	\$ 161,550,908	\$ 157,744,515	\$ 159,726,178	\$ 4,307,350	\$ 164,083,528
Total Revenue and Beginning Fund Balance	\$ 184,087,332	\$ 197,590,824	\$ 191,904,957	\$ 193,886,619	\$ (3,753,317)	\$ 190,133,302

SCGOOL DISTRICT 60						
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM						
FY 2026-2027 Adopted Budget						
	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Amended Budget	Increase (Decrease)	2026-2027 Adopted Budget
II Expenditures Summary						
1 Salaries	\$ 93,185,201	\$ 103,249,648	\$ 105,166,030	\$ 107,871,994	\$ 1,210,613	\$ 109,082,607
2 Fringe Benefits	30,209,815	35,385,838	34,976,000	39,554,319	(3,405,031)	36,149,288
3 Purchased Services Professional	2,549,944	2,730,781	2,559,613	3,723,430	(535,518)	3,187,912
Purchased Services Property	1,776,100	2,240,962	2,463,101	2,793,715	(205,641)	2,588,074
Purchased Services Other	9,266,456	9,843,284	10,021,023	11,915,081	(1,077,240)	10,837,841
4 Supplies - Materials	8,472,837	8,281,261	9,737,800	8,886,622	(61,029)	8,825,593
5 Capital Expense	803,818	1,385,547	360,545	788,613	87,587	876,200
6 Other Expense	729,828	(357,764)	(101,672)	209,371	(94,549)	114,822
7 Other Financing Uses	1,053,416	670,824	672,742	672,743	-	672,743
Total Expenditures	\$ 148,047,415	\$ 163,430,382	\$ 165,855,182	\$ 176,415,888	\$ (4,080,808)	\$ 172,335,080
Excess of Revenue over Expenditures	\$ 655,106	\$ (1,879,474)	\$ (8,110,667)	\$ (15,889,823)	\$ 7,638,271	\$ (8,251,552)
Ending Fund Balance	\$ 36,039,917	\$ 34,160,442	\$ 26,049,775	\$ 30,456,237	\$ (12,658,015)	\$ 17,798,222
III Expenditure Details						
Instructional Programs						
A Regular Education Instruction 0010-1699						
1 Salaries	\$ 46,545,764	\$ 51,750,977	\$ 51,868,390	\$ 52,546,281	\$ 873,051	\$ 53,419,332
2 Fringe Benefits	14,863,127	17,540,944	16,832,618	18,869,908	(1,422,305)	17,447,603
3 Purchased Services Professional	268,186	102,973	91,326	255,657	91,682	347,339
Purchased Services Property	47,069	29,862	25,205	49,884	3,400	53,284
Purchased Services other	3,319,310	4,336,787	4,131,599	5,521,091	(1,388,667)	4,132,424
4 Supplies - Materials	1,601,450	1,870,228	3,255,811	1,294,495	1,217,210	2,511,705
5 Capital Expense	118,815	499,780	67,494	181,278	34,647	215,925
6 other Expense	513,133	99,697	365,736	465,384	(17,548)	447,836
Subtotal Regular Education Instruction	\$ 67,276,853	\$ 76,231,248	\$ 76,638,179	\$ 79,183,978	\$ (608,530)	\$ 78,575,448
B Exceptional Student Services (SPED) 1700-1799						
1 Salaries	\$ 11,393,123	\$ 12,873,758	\$ 13,960,787	\$ 14,359,586	\$ 367,290	\$ 14,726,876
2 Fringe Benefits	3,605,018	4,100,197	4,616,077	5,041,354	(243,366)	4,797,988
3 Purchased Services Professional	91,968	211,626	181,724	240,000	(45,300)	194,700
Purchased Services Property	-	-	2,296	309	2,391	2,700
Purchased Services other	208,851	173,626	20,245	28,036	(5,436)	22,600
4 Supplies - Materials	42,933	35,928	13,835	59,690	(12,223)	47,467
5 Capital Expense	2,659	-	-	-	-	-
6 other Expense	14,265	17,510	15,094	20,380	(1,858)	18,522
Subtotal Exceptional Student Services	\$ 15,358,816	\$ 17,412,645	\$ 18,810,058	\$ 19,749,355	\$ 61,498	\$ 19,810,853
C Extra-Curricular Instruction 1800-2099						
1 Salaries	\$ 14,357	\$ 17,732	\$ 11,344	\$ 23,115	\$ (11,295)	\$ 11,820
2 Fringe Benefits	3,263	4,032	2,570	6,730	(4,052)	2,678
3 Purchased Services Professional	5,122	6,289	12,387	10,486	2,514	13,000
Purchased Services Property	-	-	-	-	-	-
Purchased Services other	70	35	-	-	-	-
4 Supplies - Materials	405	11,056	3,931	5,833	(7,734)	(1,901)
5 Capital Expense	65,339	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
Subtotal Extra-Curricular Instruction	\$ 88,556	\$ 39,144	\$ 30,232	\$ 46,164	\$ (20,567)	\$ 25,597
Total Instructional Program Expenditures	\$ 82,724,226	\$ 93,683,037	\$ 95,478,469	\$ 98,979,497	\$ (567,599)	\$ 98,411,898

SCHOOL DISTRICT 60						
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM						
FY 2026-2027 Adopted Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Amended Budget	Increase (Decrease)	2026-2027 Adopted Budget
D Support Programs Support Services-Students 2100-2199						
1 Salaries	\$ 8,464,188	\$ 9,460,053	\$ 9,437,776	\$ 9,580,751	\$ 252,358	\$ 9,833,109
2 Fringe Benefits	2,685,416	3,172,776	3,065,068	3,656,590	(498,279)	3,158,311
3 Purchased Services Professional	243,812	248,476	236,306	271,788	(16,442)	255,346
Purchased Services Property	-	5,866	2,520	7,171	(5,371)	1,800
Purchased Services Other	45,987	49,842	49,897	78,571	(13,168)	65,403
4 Supplies - Materials	55,820	90,138	67,288	104,880	(27,760)	77,120
5 Capital Expense	138,380	149,135	2,126	4,200	(420)	3,780
6 Other Expense	14,296	12,186	11,243	17,062	(5,584)	11,478
Subtotal Support Services - Students	\$ 11,647,899	\$ 13,188,472	\$ 12,872,224	\$ 13,721,013	\$ (314,666)	\$ 13,406,347
E Support Services-Instructional Staff 2200-2299						
1 Salaries	\$ 3,620,003	\$ 4,005,947	\$ 3,864,395	\$ 4,196,784	\$ (289,370)	\$ 3,907,414
2 Fringe Benefits	1,085,740	1,299,997	1,135,019	1,472,009	(330,876)	1,141,133
3 Purchased Services Professional	307,203	387,281	111,241	338,717	(130,917)	207,800
Purchased Services Property	41,190	18,555	19,071	30,150	(16,650)	13,500
Purchased Services Other	148,286	174,471	286,912	333,267	17,286	350,553
4 Supplies - Materials	229,532	125,624	54,752	90,165	(17,984)	72,181
5 Capital Expense	636	11,136	28,195	35,446	(34,466)	980
6 Other Expense	21,234	34,469	21,519	52,428	(13,742)	38,686
Subtotal Support Services-Instructional Staff	\$ 5,453,825	\$ 6,057,481	\$ 5,521,104	\$ 6,548,966	\$ (816,719)	\$ 5,732,247
F General Administration 2300-2399						
1 Salaries	\$ 910,014	\$ 863,514	\$ 920,973	\$ 937,426	\$ 22,229	\$ 959,655
2 Fringe Benefits	269,297	289,863	288,188	339,068	(41,710)	297,358
3 Purchased Services Professional	620,801	680,921	600,591	1,030,120	(344,620)	685,500
Purchased Services Property	-	368	-	-	-	-
Purchased Services Other	76,766	49,220	96,005	120,584	42,284	162,868
4 Supplies - Materials	22,037	21,258	29,499	48,700	15,992	64,692
5 Capital Expense	1,948	888	9,407	11,906	(956)	10,950
6 Other Expense	53,011	59,351	49,883	146,293	(371)	145,922
Subtotal General Administration	\$ 1,953,874	\$ 1,965,382	\$ 1,994,546	\$ 2,634,097	\$ (307,152)	\$ 2,326,945
G School Administration 2400-2499						
1 Salaries	\$ 8,776,013	\$ 9,506,755	\$ 9,426,429	\$ 9,741,318	\$ 93,825	\$ 9,835,143
2 Fringe Benefits	2,605,771	2,945,496	2,816,739	3,283,816	(394,989)	2,888,827
3 Purchased Services Professional	28,698	28,800	29,150	33,360	(1,569)	31,791
Purchased Services Property	75,721	32,145	2,570	33,337	23,232	56,569
Purchased Services Other	38,015	18,931	18,494	30,643	(3,914)	26,729
4 Supplies - Materials	286,462	211,894	156,166	172,871	(3,939)	168,932
5 Capital Expense	23,619	2,762	13,270	5,600	8,612	14,212
6 Other Expense	11,705	9,405	7,031	34,738	(22,981)	11,757
Subtotal School Administration	\$ 11,846,003	\$ 12,756,187	\$ 12,469,849	\$ 13,335,683	\$ (301,723)	\$ 13,033,960
H Business Services 2500-2599						
1 Salaries	\$ 1,980,159	\$ 2,058,837	\$ 2,190,486	\$ 2,204,407	\$ 78,079	\$ 2,282,486
2 Fringe Benefits	626,437	690,036	690,533	792,029	(81,046)	710,983
3 Purchased Services Professional	26,833	26,588	36,351	62,408	(18,958)	43,450
Purchased Services Property	(95,792)	325,391	325,780	372,797	(40,339)	332,458
Purchased Services Other	10,223	9,142	12,646	29,574	(13,788)	15,786
4 Supplies - Materials	134,211	290,764	216,195	227,578	33,933	261,511
5 Capital Expense	4,950	24,028	230	2,368	(237)	2,131
6 Other Expense	(585,893)	(612,654)	(590,806)	(582,969)	(1,703)	(584,672)
Subtotal Business Services	2,101,128	2,812,132	2,881,417	3,108,192	(44,059)	3,064,133

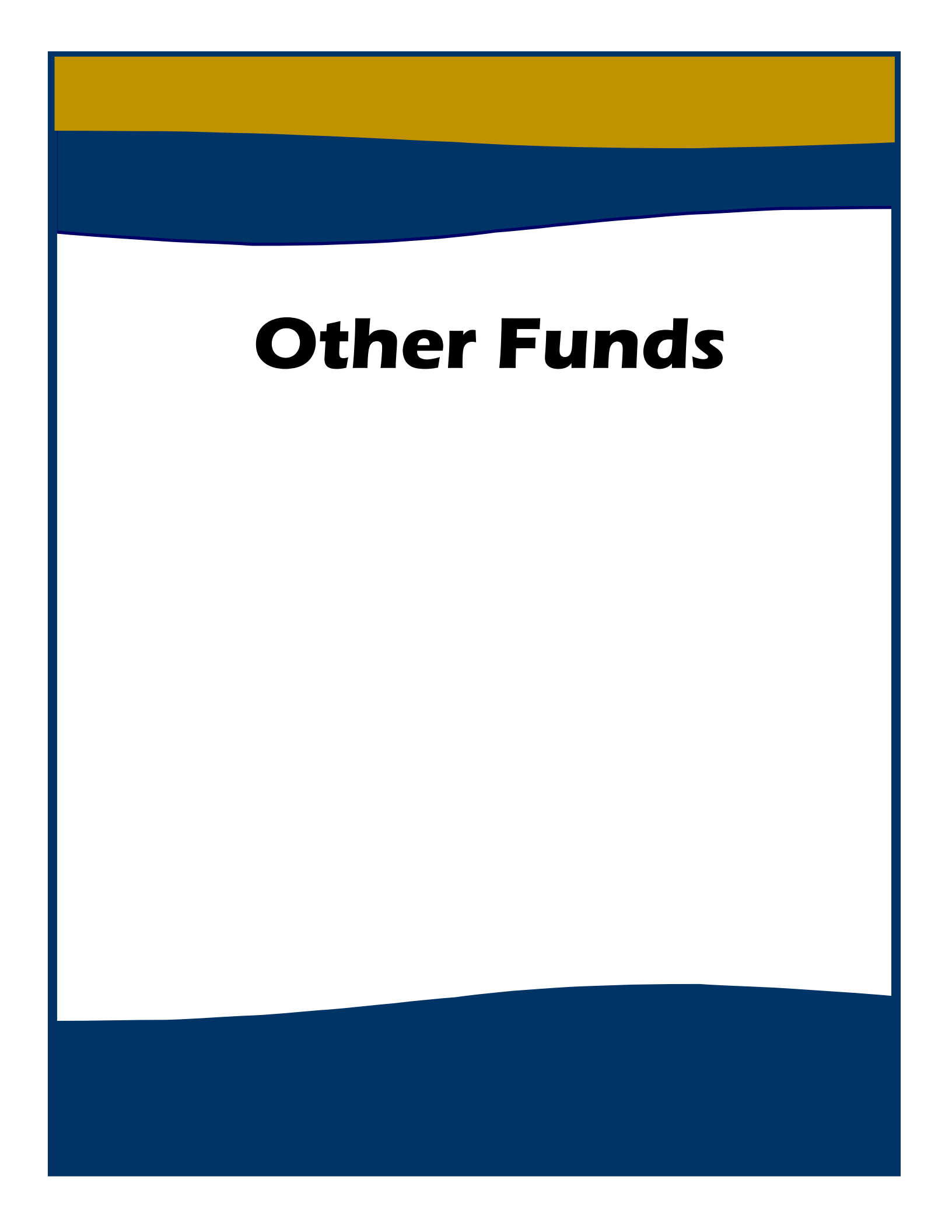
SCHOOL DISTRICT 60						
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM						
FY 2026-2027 Adopted Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Amended Budget	Increase (Decrease)	2026-2027 Adopted Budget
I Facilities, Maintenance and Operation of Plant 2600-2699						
1 Salaries	\$ 8,469,469	\$ 9,541,074	\$ 10,061,687	\$ 10,318,119	\$ 216,162	\$ 10,534,281
2 Fringe Benefits	2,858,058	3,413,248	3,580,865	3,932,436	(236,164)	3,696,272
3 Purchased Services Professional	797,386	862,552	1,027,681	1,185,918	(95,772)	1,090,146
Purchased Services Property	1,318,352	1,318,793	1,629,904	1,804,112	(123,841)	1,680,271
Purchased Services Other	8,612	11,727	6,070	16,171	(1,141)	15,030
4 Supplies - Materials	5,837,999	5,365,431	5,567,748	6,353,137	(1,144,954)	5,208,183
5 Capital Expense	346,017	146,158	1,562	58,231	117,523	175,754
6 Other Expense	(19,401)	3,791	1,928	4,877	(487)	4,390
Subtotal Facilities, Maintenance and Operation of Plant	\$ 19,616,492	\$ 20,662,774	\$ 21,877,445	\$ 23,673,001	\$ (1,268,674)	\$ 22,404,327
J Pupil Transportation Services 2700-2799						
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits	-	-	-	-	-	-
3 Purchased Services Professional	-	-	-	-	-	-
Purchased Services Property	105,994	127,272	109,529	129,092	-	129,092
Purchased Services Other	2,693,190	2,432,846	3,065,668	3,223,764	338,236	3,562,000
4 Supplies - Materials	129,133	141,155	305,217	312,844	(7,015)	305,829
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
Subtotal Student Transportation	\$ 2,928,316	\$ 2,701,273	\$ 3,480,414	\$ 3,665,700	\$ 331,221	\$ 3,996,921
K Human Resources 2800-2839						
1 Salaries	\$ 935,886	\$ 979,203	\$ 1,026,876	\$ 1,045,786	\$ 23,714	\$ 1,069,500
2 Fringe Benefits	270,685	295,863	297,495	328,085	(21,099)	306,986
3 Purchased Services Professional	93,053	102,098	141,423	191,576	68,424	260,000
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	19,932	15,118	13,519	38,226	(11,284)	26,942
4 Supplies - Materials	33,053	22,792	25,102	35,560	(8,398)	27,162
5 Capital Expense	500	400	5,995	-	5,396	5,396
6 Other Expense	10,294	10,675	8,040	13,145	(1,629)	11,516
Subtotal Human Resources	\$ 1,363,404	\$ 1,426,149	\$ 1,518,450	\$ 1,652,378	\$ 55,124	\$ 1,707,502
L Information Systems Services 2840-2849, 2890						
1 Salaries	\$ 1,201,953	\$ 1,334,983	\$ 1,379,466	\$ 1,483,263	\$ (5,858)	\$ 1,477,405
2 Fringe Benefits	383,692	439,327	431,587	481,405	(36,826)	444,579
3 Purchased Services Professional	47,016	43,605	69,781	67,600	(32,760)	34,840
Purchased Services Property	283,566	382,711	346,225	366,863	(48,463)	318,400
Purchased Services Other	1,453,295	1,417,661	1,581,859	1,752,051	(32,541)	1,719,510
4 Supplies - Materials	91,818	86,965	23,271	159,445	(97,870)	61,575
5 Capital Expense	100,956	335,005	63,074	102,037	(35,965)	66,072
6 Other Expense	3,142	3,157	4,314	6,086	(609)	5,477
Subtotal Information Systems	\$ 3,565,437	\$ 4,043,415	\$ 3,899,576	\$ 4,418,750	\$ (290,892)	\$ 4,127,858
M Risk Management Services 2850						
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits-Work Comp	-	-	-	-	-	-
3 Purchased Services Professional	-	-	-	-	-	-
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	700,000	600,000	600,000	600,000	-	600,000
4 Supplies - Materials	-	-	-	-	-	-
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
Subtotal Risk Management	\$ 700,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	\$ 600,000

SCHOOL DISTRICT 60						
GENERAL FUND DETAIL - EXPENDITURES BY PROGRAM						
FY 2026-2027 Adopted Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Amended Budget	Increase (Decrease)	2026-2027 Adopted Budget
N Other Support Services 2990-2999						
1 Salaries	\$ 874,274	\$ 856,815	\$ 1,017,421	\$ 1,435,158	\$ (409,572)	\$ 1,025,586
2 Fringe Benefits	953,311	1,194,058	1,219,242	1,350,889	(94,319)	1,256,570
3 Purchased Services Professional	16,042	24,470	17,451	29,800	(11,800)	18,000
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	21,145	13,947	12,602	16,807	(5,107)	11,700
4 Supplies - Materials	761	(2,684)	11,486	8,705	1,632	10,337
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	694,041	4,651	4,345	31,947	(28,037)	3,910
Subtotal Support Services	\$ 2,559,573	\$ 2,091,257	\$ 2,282,547	\$ 2,873,306	\$ (547,203.0)	\$ 2,326,103.0
O Other Support Services						
Volunteer Services 2900-2989						
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits	-	-	-	-	-	-
3 Purchased Services Professional	3,824	5,102	4,202	6,000	-	6,000
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	-	-	-	-	-	-
4 Supplies - Materials	7,224	6,790	7,500	12,719	(1,919)	10,800
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
Subtotal Other Support Services	\$ 11,048	\$ 11,892	\$ 11,702	\$ 18,719	\$ (1,919)	\$ 16,800
P Facilities Acquisition and Construction Services 4000-4099						
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits	-	-	-	-	-	-
3 Purchased Services Professional	-	-	-	-	-	-
Purchased Services Property	-	-	-	-	-	-
Purchased Services Other	522,776	539,931	125,507	126,296	-	126,296
4 Supplies - Materials	-	3,920	-	-	-	-
5 Capital Outlay	-	216,255	169,191	387,547	(6,547)	381,000
6 Other Expense	-	-	-	-	-	-
Subtotal Facilities Acquisition and Construction Services	\$ 522,776	\$ 760,106	\$ 294,699	\$ 513,843	\$ (6,547)	\$ 507,296
Servicing the debt of the school district, including payments of both principal and interest and debt issuance cost.						
Q Debt Service 5000-5999						
1 Principal	\$ 857,249	\$ 574,455	\$ 568,447	\$ 568,448	\$ -	\$ 568,448
2 Interest	196,167	96,368	104,295	104,295	-	104,295
Subtotal Debt Services	\$ 1,053,415	\$ 670,823	\$ 672,742	\$ 672,743	\$ -	\$ 672,743
Total Support Program Expenditures	\$ 65,323,190	\$ 69,747,345	\$ 70,376,714	\$ 77,436,391	\$ (3,513,209)	\$ 73,923,182
Grand Total Expenditures	\$ 148,047,416	\$ 163,430,382	\$ 165,855,183	\$ 176,415,888	\$ (4,080,808)	\$ 172,335,080
R Reserves & Contingencies						
1 Assigned Operating Reserve per BOE policy 6% of Revenue	\$ 8,905,607	\$ 9,693,054	\$ 10,750,761	\$ 9,583,571	\$ 1,064,184	\$ 10,647,755
2 Unassigned	13,690,297	11,968,895	4,577,007	(3,584,780)	402,051	(3,182,729)
4 Reserve CPP	3,353,804	3,031,834	1,736,816	2,995,957	(1,259,141)	1,736,816
5 Reserve UPK	137,815	-	-	-	-	-
7 Assigned School Placeholder	320,324	177,540	297,397	177,540	120,397	297,937
8 Restricted Fund Balance Multi Year	559,575	1,329,999	1,329,999	1,329,999	-	1,329,999
9 Non Spendable (Prepaid Expenditures)	3,072,494	2,709,120	2,107,794	1,718,444	-	1,718,444
10 TABOR 3%-Restricted	6,000,000	5,250,000	5,250,000	5,250,000	-	5,250,000
Ending Reserves & Contingencies	\$ 36,039,916	\$ 34,160,442	\$ 26,049,774	\$ 17,470,731	\$ 327,491	\$ 17,798,222.00
Total Expenditures & Reserves	\$ 184,087,332	\$ 197,590,824	\$ 191,904,957	\$ 193,886,619	\$ (3,753,317)	\$ 190,133,302

SCHOOL DISTRICT 60						
ATHLETIC FUND 17						
FY 2026-2027 Adopted Budget						
				Budget		
DESCRIPTION	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Amended Amended	Increase (Decrease)	2026-2027 Adopted Budget
Assigned Fund Balance-Beginning-Athletics	\$ 289,817	\$ 600,727	\$ 477,395	\$ 477,395	\$ (153,214)	324,181
Assigned Fund Balance-Beginning-Gymnastics	6,846	4,754	6,956	6,956	15,328	22,284
	<u>\$ 296,663</u>	<u>\$ 605,480</u>	<u>\$ 484,351</u>	<u>\$ 484,351</u>	<u>\$ (137,886)</u>	<u>\$ 346,465</u>
Revenues						
Gate Receipts/Season Passes	\$ 304,337	\$ 329,359	\$ 317,402	\$ 377,655	\$ (3,464)	\$ 374,191
Participation Fees	134,134	132,720	113,223	127,561	162	127,723
Contributions and Donations	37,750	33,483	7,125	40,000	-	40,000
Beverage Sponsorship	5,000	-	5,000	5,000	-	5,000
Pepsi Cola	-	-	-	-	-	-
Tournament Fees/Playoffs	2,690	470	2,400	3,590	(200)	3,390
Parking Fees/Rentals	38,400	33,329	29,192	38,000	8,000	46,000
Miscellaneous Revenue	15,097	16,490	39,368	44,617	(309)	44,308
Gymnastics 0122	21,548	23,743	37,479	37,479	(8,219)	29,260
Concessions 1501	135,317	153,743	120,149	156,476	40,900	197,376
Transfer from General Fund	2,750,000	2,600,000	2,600,000	2,600,000	-	2,600,000
Indirect Revenue	2,246	1,764	800	911	659	1,570
Total Revenues	<u>\$ 3,446,519</u>	<u>\$ 3,325,100</u>	<u>\$ 3,272,138</u>	<u>\$ 3,431,289</u>	<u>\$ 37,529</u>	<u>\$ 3,468,818</u>
Total Resources	<u>\$ 3,743,182</u>	<u>\$ 3,930,580</u>	<u>\$ 3,756,489</u>	<u>\$ 3,915,640</u>	<u>\$ (100,357)</u>	<u>\$ 3,815,283</u>
Expenditures						
Extra-Curricular Instruction 1800-2099						
Salaries	\$ 1,277,875	\$ 1,428,544	\$ 1,511,073	\$ 1,513,079	\$ 58,461	\$ 1,571,540
Fringe Benefits	316,392	352,500	371,121	375,812	9,528	385,340
Purchased Professional Services (03X	247,435	223,529	240,802	278,367	(12,585)	265,782
Purchased Property Services (04XX)	35,122	37,568	30,878	27,773	3,552	31,325
Travel/Transportation (05XX)	199,902	277,368	180,779	227,931	(57,225)	170,706
Supplies & Equipment	150,782	93,171	58,280	155,758	(20,254)	135,504
Dues & Fees	22,227	29,031	28,939	8,001	20,938	28,939
Sub Total Extra-Curricular Instruction	<u>\$ 2,249,735</u>	<u>\$ 2,441,711</u>	<u>\$ 2,421,873</u>	<u>\$ 2,586,721</u>	<u>\$ 2,415</u>	<u>\$ 2,589,136</u>
Support Services-Instructional Staff 2200-2299						
Salaries	\$ 195,478	\$ 215,949	\$ 210,155	\$ 213,032	\$ 3,890	\$ 216,922
Fringe Benefits	59,090	64,921	63,471	66,042	(526)	65,516
Purchased Services	19,378	12,430	16,365	27,654	(11,290)	16,364
Supplies - Materials	22,471	20,987	7,913	10,590	(2,678)	7,912
Capital Expense	552	39,240	-	-	-	-
Other Expense	7,185	8,027	8,200	10,474	(2,274)	8,200
Sub Total Support Services	<u>\$ 304,154</u>	<u>\$ 361,554</u>	<u>\$ 306,103</u>	<u>\$ 327,792</u>	<u>\$ (12,878)</u>	<u>\$ 314,914</u>

SCHOOL DISTRICT 60						
ATHLETIC FUND 17						
FY 2026-2027 Adopted Budget						
				Budget		
DESCRIPTION	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Amended Budget	Increase (Decrease)	2026-2027 Adopted Budget
School Administration 2400-2499						
Salaries	\$ 316,035	\$ 350,631	\$ 354,755	\$ 356,073	\$ 10,106	\$ 366,179
Fringe Benefits	90,960	99,738	107,603	108,282	2,791	111,073
Purchased Services	-	-	-	-	-	-
Supplies - Materials	-	-	-	-	-	-
Sub Total School Administration	\$ 406,995	\$ 450,369	\$ 462,358	\$ 464,355	\$ 12,897	\$ 477,252
Facilities, Maintenance and Operation of Plant 2066-2699						
Salaries	\$ -	\$ 1,402	\$ -	\$ 1,402	\$ (1,402)	\$ -
Fringe Benefits	-	316	-	316	(316)	-
Purchased Services	28,750	26,300	29,225	30,000	(775)	29,225
Supplies - Materials	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-
Other Expense	-	-	-	-	-	-
Sub Total Facilities, Maintenance and Operations	\$ 28,750	\$ 28,018	\$ 29,225	\$ 31,718	\$ (2,493)	\$ 29,225
Gymnastics 0122	23,640	21,541	22,151	24,622	(2,099)	22,523
Concessions 1501	124,428	143,036	168,314	197,885	(27,716)	170,169
Total Expenditures	\$ 3,137,702	\$ 3,446,229	\$ 3,410,024	\$ 3,633,093	\$ (29,874)	\$ 3,603,219
Assigned Fund Balance-Ending-Athletics	600,727	477,395	324,181	\$ 262,734	(79,691)	\$ 183,043
Assigned Fund Balance-Ending-Gymnastics	4,754	6,956	22,284	19,813	9,208	29,021
Reserved Fund Balance	-	-	-	-	-	-
Total Reserves	\$ 605,480	\$ 484,351	\$ 346,465	\$ 282,547	\$ (70,483)	\$ 212,064
Total Expenditures & Ending Reserves	\$ 3,743,182	\$ 3,930,580	\$ 3,756,489	\$ 3,915,641	\$ (100,358)	\$ 3,815,283
* 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 2026-2027 Adopted Budget						
Description				BUDGET		
	2023-2024 Audited	2024-2024 Audited	2025-2026 Projected	2025-2026 Amended Budget	Increase (Decrease)	2026-2027 Adopted Budget
Assigned Fund Balance Beginning	\$ 2,062,594	\$ 2,291,342	\$ 2,059,628	\$ 2,059,628	\$ (64,023)	1,995,605
Revenues						
Per Pupil Allocations - General Fund	\$ 1,850,000	\$ 1,850,000	\$ 2,150,000	\$ 2,150,000	\$ -	\$ 2,150,000
Per Pupil Overhead - Preschool Fund	-	-	-	-	-	-
Loss Recoveries	181,012	18,456	53	250,000	-	250,000
Other	-	-	-	-	-	-
Total Revenues	\$ 2,031,012	\$ 1,868,456	\$ 2,150,053	\$ 2,400,000	\$ -	\$ 2,400,000
Total Resources	\$ 4,093,606	\$ 4,159,798	\$ 4,209,681	\$ 4,459,628	\$ (64,023)	\$ 4,395,605
Expenditures						
Insurance Costs						
Unemployment Compensation Insurance	\$ 152,084	\$ 200,954	\$ 450,000	\$ 500,000	\$ -	\$ 500,000
General Property Insurance	1,255,444	1,262,482	1,364,543	1,500,000	200,000	1,700,000
General Liability/Fidelity and Crime Insurance	188,236	174,151	158,624	200,000	-	200,000
Equipment Liability	69,964	62,723	65,317	90,000	-	90,000
Vehicle Property & Liability Insurance-M & O/Transportation	94,243	101,243	111,012	90,000	30,000	120,000
Subtotal Insurance Costs	\$ 1,759,971	1,801,553	\$ 2,149,496	\$ 2,380,000	\$ 230,000	\$ 2,610,000
Losses and Deductibles						
Outside Contractor	\$ 39,926	\$ -	\$ 64,580	\$ 350,000	\$ -	\$ 350,000
Replace Equipment	-	298,617	-	300,000	-	\$ 300,000
Supplies	1,668	-	-	5,000	-	5,000
Non Capital Equipment	699	-	-	5,000	-	5,000
Other	-	-	-	300,000	(200,000)	100,000
Subtotal Losses and Deductible	\$ 42,293	\$ 298,617	\$ 64,580	\$ 960,000	\$ (200,000)	\$ 760,000
Total Expenditures	\$ 1,802,264	2,100,170	\$ 2,214,076	\$ 3,340,000	\$ 30,000	\$ 3,370,000
Assigned Fund Balance Ending	\$ 2,291,342	\$ 2,059,628	\$ 1,995,605	\$ 1,119,628	(94,023)	\$ 1,025,605
Total Expenditures and Fund Balance	\$ 4,093,606	\$ 4,159,798	\$ 4,209,681	\$ 4,459,628	\$ (64,023)	\$ 4,395,605



Other Funds

SCHOOL DISTRICT 60						
NUTRITION SERVICES FUND 21						
FY 2026-2027 Adopted Budget						
	BUDGET					
	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Amended	Increase (Decrease)	2026-2027 Adopted
Assigned Fund Balance	\$ 8,960,048	\$ 10,302,101	\$ 10,981,361	\$ 10,971,968	\$ (1,316,732)	\$ 9,655,235
Prior Period Adjustment	-	-	-	-	-	-
Non Spendable Fund Balance	-	-	-	-	-	-
Total Fund Balance	\$ 8,960,048	\$ 10,302,101	\$ 10,981,361	\$ 10,971,968	\$ (1,316,732)	\$ 9,655,235
Revenues						
Interest Earnings	\$ 267,183	\$ 244,495	\$ 194,977	\$ 250,000	\$ -	\$ 250,000
Student Lunch Revenue	-	-	-	-	-	-
Adult Meal Revenue	6,922	6,166	4,777	3,630	-	3,630
Ala Carte Sales	55,674	34,725	28,415	41,363	-	41,363
Other	18,228	53,275	29,277	30,679	-	30,679
Healthy School Meals for All Breakfast	123,114	-	-	138,411	(40,000)	98,411
Healthy School Meals for All Lunch	296,612	-	-	7,390	-	7,390
Other State Revenue	124,967	111,878	60,791	60,085	-	60,085
Federal Revenue						
Breakfast Grant	2,862,121	2,831,988	2,545,240	2,800,224	(41,000)	2,759,224
Lunch Grant	5,421,067	5,697,809	5,121,850	5,367,926	(74,788)	5,293,138
Commodities	617,539	741,409	522,717	522,717	-	522,717
Summer Lunch Program	156,483	116,456	49,077	155,750	(60,000)	95,750
USDA Supply Chain Assistance	293,268	-	-	-	-	-
Other - Grants	661,375	605,478	336,135	361,804	-	361,804
Total Revenues	\$ 10,904,552	\$ 10,443,679	\$ 8,893,255	\$ 9,739,979	\$ (215,788)	\$ 9,524,191
Total Resources	\$ 19,864,600	\$ 20,745,780	\$ 19,874,616	\$ 20,711,947	\$ (1,532,520)	\$ 19,179,426
Expenditures						
Director of Nutrition Program 3110						
Salaries	\$ 206,433	\$ 284,185	\$ 252,014	\$ 248,518	\$ 14,081	\$ 262,599
Benefits	61,366	81,192	75,608	81,854	2,556	84,410
Purchased Services	8,094,084	7,783,390	8,564,492	10,035,242	(2,440)	10,032,802
Supplies	71,554	82,022	5,733	94,015	(64,185)	29,830
Equipment	-	-	-	-	-	-
Other	1,627	-	2,731	10,524	-	10,524
Indirect Cost	65,880	65,880	65,880	65,880	-	65,880
Subtotal Director of Nutrition	\$ 8,500,944	\$ 8,296,669	\$ 8,966,457	\$ 10,536,033	\$ (49,988)	\$ 10,486,045
Food Preparation/Serving Program 3120						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-	-
Purchased Services	75,141	95,537	90,254	230,712	(8,620)	222,092
Commodities	617,539	741,409	522,713	522,715	(18,131)	504,584
Other Food Supplies	98,593	-	-	131,613	(112,633)	18,980
Non-Food Supplies	66,478	89,487	263,590	386,051	247,742	633,793
Equipment	195,102	447,150	367,248	928,463	(75,290)	853,173
Other	-	-	-	-	-	-
Subtotal Food Preparation/Serving	\$ 1,052,853	\$ 1,373,583	\$ 1,243,805	\$ 2,199,554	\$ 33,068	\$ 2,232,622

SCHOOL DISTRICT 60						
NUTRITION SERVICES FUND 21						
FY 2026-2027 Adopted Budget						
	BUDGET					
	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Amended	Increase (Decrease)	2026-2027 Adopted
<u>Food Delivery Program 3130</u>						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-	-
Purchased Services	1,169	2,378	2,318	11,448	1,039	12,487
Supplies	7,533	6,942	6,800	15,260	\$ -	15,260
Equipment - Vehicles	-	84,847	-	85,000	-	85,000
Other	-	-	-	-	-	-
Subtotal Food Delivery	\$ 8,702	\$ 94,167	\$ 9,118	\$ 111,708	\$ 1,039	\$ 112,747
Total Expenditures	<u>\$ 9,562,499</u>	<u>\$ 9,764,419</u>	<u>\$ 10,219,381</u>	<u>\$ 12,847,295</u>	<u>\$ (15,881)</u>	<u>\$ 12,831,414</u>
Committed Fund Balance	\$ 10,302,101	\$ 10,981,361	\$ 9,655,235	\$ 7,864,652	\$ (1,516,640)	\$ 6,348,012
Prior Period Adjustment						-
Non Spendable Fund Balance	-	-	-	-	-	-
Total Fund Balance	<u>\$ 10,302,101</u>	<u>\$ 10,981,361</u>	<u>\$ 9,655,235</u>	<u>\$ 7,864,652</u>	<u>\$ (1,516,640)</u>	<u>\$ 6,348,012</u>
Total Expenditures & Net Assets	<u>\$ 19,864,600</u>	<u>\$ 20,745,780</u>	<u>\$ 19,874,616</u>	<u>\$ 20,711,947</u>	<u>(1,532,521)</u>	<u>\$ 19,179,426</u>

SCHOOL DISTRICT 60							
GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22							
FY 2026-2027 Adopted Budget							
DESCRIPTION	2024-2025 Audited	2025-2026 Estimated	2025-2026 Carryover Estimated	BUDGET			
				2026-2027 Grant Awards	FY 2025-2026 Amended Budget	Increase (Decrease)	Adopted FY 2026-2027 Budget
Revenues							
Federal Grants	\$ 20,547,613	\$ 18,469,316	\$ 9,047,733	\$ 28,879,000	\$ 36,226,717	\$ 1,700,016	\$ 37,926,733
State Grants	2,257,714	2,124,463	107,468	6,270,000	6,750,208	(372,740)	6,377,468
Local Grants	175,952	143,000	135,752	1,000,000	1,135,752	(0)	1,135,752
Total Revenues	\$ 22,981,279	\$ 20,736,779	\$ 9,290,952	\$ 36,149,000	\$ 44,112,677	\$ 1,327,275	\$ 45,439,952
Expenditures							
Federal Grants							
No Child Left Behind, Title I, Part A: Improving Basic Programs Operated by Schools	\$ 7,569,859	\$ 7,154,622	\$ 326,158	\$ 6,994,684	\$ 7,480,780	\$ (159,938)	\$ 7,320,842
Coronavirus Relief Fund	-	-	-	-	-	-	-
Special Education: Grants to States IDEA Part B	3,593,558	3,409,632	185,156	3,458,705	3,594,788	49,073	3,643,861
Carl Perkins Vocational & Applied Technology Education Act, Title I, Vocational Education	109,114	361,128	-	235,121	361,128	(126,007)	235,121
Individuals with Disabilities Education Act, Part B (IDEA): Special Education: Preschool Grants	84,540	82,442	2,098	84,051	84,540	1,609	86,149
No Child Left Behind: Title III Part A: English Language Acquisition: Language Enhancement	86,791	72,178	2,000	60,007	74,178	(12,171)	62,007
No Child Left Behind, Title II, Part A: Teacher and Principal Training and Recruiting Fund	1,090,551	1,218,077	31,000	967,841	1,249,077	(250,236)	998,841
Elementary and Secondary School Emergency Relief Funds III ARP	639,124	-	-	-	-	-	-
Every Student Succeeds Act (ESSA), Title IV-A: Student Support and Academic Enrichment Grants	701,747	519,710	135,000	485,219	654,710	(34,491)	620,219
Teacher Mentor Program Grant	139,072	-	-	-	-	-	-
Stronger connections Grant	99,872	-	-	-	-	-	-
S-EBT	3,025	-	-	-	-	-	-
No Child Left Behind, Title I, Part A: Improving Basic Programs Operated by Schools. Turnaround Grant	549,073	107,179	-	80,000	107,179	(27,179)	80,000
McKinney-Vento Homeless Education Assistance Improvement Act of 2001 Title X NCLB	72,511	-	-	-	-	-	-
Future is Ours	10,000	-	-	-	-	-	-
Comprehensive Literacy State Development Grant	-	124,000	21,000	145,000	145,000	21,000	166,000
MSAP	2,393,129	1,969,963	1,267,321	6,068,071	3,446,952	3,888,440	7,335,392
Emergency Response CDE Nursing Workforce	25,826	-	-	-	-	-	-
Title III	-	-	-	-	-	-	-
Preventing School Violence	-	30,000	-	-	30,000	(30,000)	-
American Rescue Plan ESSER III Homless Children and Youth-II	7,928	-	-	-	-	-	-
Medicaid - Reimbursement	2,365,365	3,420,385	7,078,000	1,800,000	10,498,385	(1,620,385)	8,878,000
ARP ESSER - III Set Aside	1,006,529	-	-	-	-	-	-
Other Federal Grants	-	-	-	8,500,301	8,500,000	301	8,500,301
Subtotal Federal Grants	\$ 20,547,613	\$ 18,469,316	\$ 9,047,733	\$ 28,879,000	\$ 36,226,717	\$ 1,700,016	\$ 37,926,733
State Grants							
School Counselor Corp Grant	\$ 360,000	\$ 294,969	\$ -	\$ 360,000	\$ 360,000	\$ -	\$ 360,000
Early Literacy Grant	88,160	93,017	-	-	-	-	-
School Turnaround Leaders Development Program	431,119	517,343	-	-	281,366	(281,366)	-
Gifted Education Universal Screening and Qualified Personnel	73,949	73,949	-	73,949	84,080	(10,131)	73,949
Re-Engagement Grant - CHPA	100,000	100,000	-	-	-	-	-
Career Development Incentive Program	-	-	-	-	24,626	(24,626)	-
Computer Science Education Grant	29,609	30,000	-	-	-	-	-
ELG Professional Development	-	-	-	-	-	-	-
ELG Sustainability	116,858	119,771	-	-	-	-	-
Ninth Grade Success	231,705	97,217	-	126,000	163,911	(37,911)	126,000
READ Act	741,263	707,253	48,619	709,878	755,872	2,625	758,497
Menstrual Hygiene Products Accessibility	-	-	-	-	4,250	(4,250)	-
PWRCE FASFA	23,835	25,489	-	-	-	-	-
VAPING PREVENTION - CHPA	48,200	48,200	-	-	-	-	-
CPW Archery	-	-	-	-	-	-	-
Child Care Relief - DHS	1,227	12,794	56,758	-	69,552	(12,794)	56,758
Outdoor Equity Grant Program CPW	-	-	-	-	-	-	-
Sole CPW	11,788	4,460	2,091	-	6,551	(4,460)	2,091
Other State Grants	-	-	-	5,000,173	5,000,000	173	5,000,173
Subtotal State Grants	\$ 2,257,714	\$ 2,124,463	\$ 107,468	\$ 6,270,000	\$ 6,750,208	\$ (372,740)	\$ 6,377,468
Other Grants							
Local Grants	\$ 175,952	\$ 143,000	\$ 135,752	\$ 1,000,000	\$ 1,135,752	\$ (0)	\$ 1,135,752
Subtotal Other Grants	\$ 175,952	\$ 143,000	\$ 135,752	\$ 1,000,000	\$ 1,135,752	\$ (0)	\$ 1,135,752
Total Expenditures	\$ 22,981,279	\$ 20,736,779	\$ 9,290,952	\$ 36,149,000	\$ 44,112,677	\$ 1,327,275	\$ 45,439,952

SCHOOL DISTRICT 60						
FUND 23 STUDENT ACTIVITY FUND						
FY 2026-2027 Adopted Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Amended Budget	Increase (Decrease)	2026-2027 Adopted Budget
Committed Fund Balance - Beginning	\$ 2,475,588	\$ 2,623,166	\$ 2,686,367	\$ 2,686,367	\$ 369,872	\$ 3,056,239
<u>Revenues</u>						
Interest Revenue	\$ 88,506	\$ 80,990	\$ 72,220	\$ 74,900	\$ -	\$ 74,900
Local Revenue	2,083,644	1,959,186	2,180,575	2,500,000	-	2,500,000
Total Revenues	\$ 2,172,150	\$ 2,040,176	\$ 2,252,795	\$ 2,574,900	\$ -	\$ 2,574,900
Total Resources	\$ 4,647,738	\$ 4,663,342	\$ 4,939,162	\$ 5,261,267	\$ 369,872	\$ 5,631,139
<u>Expenditures</u>						
Salary	\$ 9,518	\$ 11,260	\$ 5,568	\$ 11,260	\$ -	\$ 11,260
Benefits	2,139	2,556	1,261	2,556	-	2,556
Purchased Services	557,257	520,007	594,304	662,696	(68,392)	594,304
Supplies	1,296,990	1,392,117	1,221,320	3,971,384	438,834	4,410,218
Equipment	135,778	18,534	11,203	18,534	(7,331)	11,203
Other (Printing/Dues & Fees)	22,889	32,501	49,267	40,320	8,947	49,267
Total Expenditures	\$ 2,024,572	\$ 1,976,975	\$ 1,882,923	\$ 4,706,750	\$ 372,058	\$ 5,078,808
Committed Fund Balance - Ending	\$ 2,623,166	\$ 2,686,367	\$ 3,056,239	\$ 554,517	\$ (2,186)	\$ 552,331
Total Expenditures and Net Assets	\$ 4,647,738	\$ 4,663,342	\$ 4,939,162	\$ 5,261,267	\$ 369,872	\$ 5,631,139

SCHOOL DISTRICT 60						
EDUCATION FOUNDATION FUND 27						
FY 2026-2027 Adopted Budget						
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Amended Budget	Increase (Decrease)	2026-2027 Adopted Budget
Committed Fund Balance Beginning	\$ 231,301	\$ 200,030	\$ 232,498	\$ 232,498	\$ 36,390	\$ 268,888
Revenues						
Earnings on Investments	\$ 8,655	\$ 7,925	\$ 7,300	\$ 7,300	\$ -	\$ 7,300
Grant Revenue Fundraisers	8,580	-	-	-	-	-
Other Local Revenue	27,866	110,781	118,986	118,986	(28,986)	90,000
Total Revenues	\$ 45,101	\$ 118,706	\$ 126,286	\$ 126,286	\$ (28,986)	\$ 97,300
Total Resources	\$ 276,402	\$ 318,736	\$ 358,784	\$ 358,784	\$ 7,404	\$ 366,188
Expenditures						
Instructional	\$ 42,352	\$ 74,659	\$ 51,606	\$ 87,246	\$ 87,563	\$ 174,809
Extra Curricular	25,037	1,279	11,317	66,000	40,000	106,000
Student Support	-	-	-	156,813	(116,813)	40,000
Administration/Community Support	6,006	7,145	20,660	25,263	-	25,263
Business Services	2,978	3,155	2,968	4,100	-	4,100
Site Improvements	-	-	3,345	2,510	-	2,510
Total Expenditures	\$ 76,373	\$ 86,238	\$ 89,896	\$ 341,932	\$ 10,750	\$ 352,682
Committed Fund Balances Ending	\$ 200,030	\$ 232,498	\$ 268,888	\$ 16,852	\$ (3,346)	\$ 13,506
Total Expenditures & Net Assets	\$ 276,402	\$ 318,736	\$ 358,784	\$ 358,784	\$ 7,404	\$ 366,188



Capital and Debt Payment Funds



SCHOOL DISTRICT 60						
BOND REDEMPTION FUND 31						
FY 2026-2027 Adopted Budget						
Description	FY 2023-2024 Audited	FY 2024-2025 Audited	FY 2025-2026 Projected	BUDGET		
				FY 2025-2026 Amended Budget	Increase (Decrease)	FY 2026-2027 Adopted Budget
Restricted Fund Balance-Beginning	\$ 19,303,807	\$ 19,026,953	\$ 19,225,682	\$ 19,225,682	\$ (1,000,275)	\$ 18,225,407
<u>Revenues & Other Sources</u>						
Interest Income	\$ 812,144	\$ 720,834	\$ 620,000	\$ 700,000	\$ -	700,000
State Parks	60	58	-	-	-	-
Property Taxes	16,846,625	17,399,649	16,292,911	16,381,572	1,345,739	17,727,311
Total Revenues	\$ 17,658,829	\$ 18,120,542	\$ 16,912,911	\$ 17,081,572	\$ 1,345,739	18,427,311
Total Resources	\$ 36,962,636	\$ 37,147,495	\$ 36,138,593	\$ 36,307,254	\$ 345,464	\$ 36,652,718
<u>Expenditures & Other Uses</u>						
Banking Fees	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 6,000.00	\$ -	\$ 6,000.00
Interest Long-Term Debt 2020 Bond	9,189,775	8,776,026	8,342,525	9,279,025	(1,394,500)	7,884,525
Principal Long-term Debt 2020 Bond	8,075,000	8,475,000	8,900,000	8,475,000	870,000	9,345,000
Interest Long-Term Debt 2020 Bond for BEST	224,710	214,181	203,403	214,181	(21,809)	192,372
Principal Long-term Debt 2020 Bond for BEST	442,698	453,106	463,758	453,106	21,555	474,661
Banking Fees 2020 Bond	-	-	-	-	-	-
Total Expenditures	\$ 17,935,683	\$ 17,921,812	\$ 17,913,186	\$ 18,427,311	\$ (524,753)	\$ 17,902,558
Increase (Decrease) to Fund Balance	\$ (276,854)	\$ 198,729	\$ (1,000,275)	\$ (1,345,739)	\$ 1,870,492	\$ 524,753
Restricted Fund Balance-Ending	\$ 19,026,953	\$ 19,225,682	\$ 18,225,407	\$ 17,879,943	\$ 870,217	\$ 18,750,160
Total Expenditures & Fund Balance	\$ 36,962,636	\$ 37,147,495	\$ 36,138,593	\$ 36,307,254	\$ 345,464	\$ 36,652,718

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

SCHOOL DISTRICT 60						
BUILDING FUND BOND 2020 FUND 41 BY LOCATION						
FY 26-27 Adopted Budget						
Description	2024-2025 Audited	2025-2026 Projected	2025-2026 Carryover	2025-2026 Amended Budget	Difference	2026-2027 Adopted Budget
<u>Beginning Fund Balance</u>						
Committed Fund Balance	\$ 27,152,039	\$ 15,421,537	\$ -	\$ 15,421,537	\$ (10,980,926)	\$ 4,440,611
Committed Fund Balance - Carryover Projects	-	-	-	-	3,110,520	3,110,520
	-	-	-	-	-	-
Committed Fund Balance - Construction In Progress	-	-	-	-	-	-
Beginning Fund Balance	\$ 27,152,039	15,421,537	-	\$ 15,421,537	\$ (7,870,406)	\$ 7,551,131
<u>Revenues</u>						
Investment Income	\$ 1,102,801	\$ 469,923	\$ -	\$ 430,000	\$ (330,000)	\$ 100,000
Dividends	-	-	-	-	-	-
Unrealized Gains (Loss) on Investments	-	-	-	-	-	-
Other Energy Rebates	(40,040)	-	-	-	-	-
Misc Income	-	-	-	-	-	-
BEST Grant Franklin	-	-	-	-	-	-
BEST Grant Sunset Park	-	-	-	-	-	-
Total Revenues	\$ 1,062,761	469,923	-	\$ 430,000	\$ (330,000)	\$ 100,000
Total Resources	\$ 28,214,800	\$ 15,891,460	\$ -	\$ 15,851,537	\$ (8,200,406)	\$ 7,651,131
<u>Expenditures</u>						
Baca Elementary	\$ 33,418	-	-	\$ -	\$ -	\$ -
Belmont Elementary	30,440	-	-	-	-	-
Bessemer Elementary	30,350	-	-	-	-	-
Beulah Heights Elementary	30,770	-	-	-	-	-
Bradford Elementary	30,680	-	-	-	-	-
Columbian Elementary	30,560	-	-	-	-	-
Fountain IMS	30,856	-	-	-	-	-
Franklin Elementary	171,859	127,738	47,463	183,090	(135,627)	47,463
Franklin Technology	7,370	610	-	4,080	(4,080)	-
Franklin Demo	-	-	-	-	-	-
Franklin Site Improvements	-	-	-	-	-	-
Goodnight K-8	30,890	-	-	-	-	-
Haaff Elementary	34,254	-	-	-	-	-
Highland Park Elementary	31,750	-	-	-	-	-
Heritage Elementary	33,658	-	-	-	-	-
Irving Elementary	30,440	-	-	-	-	-
Minnequa Elementary	30,200	-	-	-	-	-
Morton Elementary	30,350	-	-	-	-	-
Park View Elementary	32,893	-	-	-	-	-
South Park Elementary	70,722	217,924	15,776	233,701	(217,925)	15,776
Sunset Park Elementary	93,263	-	-	-	-	-
Sunset Park Technology	7,370	610	-	4,080	(4,080)	-
Sunset Park Site Improvements	-	-	7,888	-	-	-
Corwin International Magnet School	32,030	-	-	-	-	-
Heaton Middle School	31,200	206,819	-	206,819	(206,819)	-
Pueblo Academy of Arts	60,777	-	-	-	-	-
Risley Middle School	53,070	-	-	-	-	-
Centennial High School	2,654,591	1,028,584	-	1,049,499	(1,049,499)	-
Centennial High School Site Improvements	102,585	471,619	8,437	460,437	(452,000)	8,437
Centennial High School Tech	7,370	54,740	-	58,210	(58,210)	-
Centennial Demo	-	-	-	-	-	-

SCHOOL DISTRICT 60						
BUILDING FUND BOND 2020 FUND 41 BY LOCATION						
FY 26-27 Adopted Budget						
Description	2024-2025 Audited	2025-2026 Projected	2025-2026 Carryover	2025-2026 Amended Budget	Difference	2026-2027 Adopted Budget
Central High School	66,078	468,425	1,008,828	1,477,253	(468,425)	1,008,828
Central High School Site improvements	-	1,207,119	-	1,207,119	(1,207,119)	-
East High School	1,960,686	955,489	-	878,227	(878,227)	-
East High School Site Improvements	102,206	-	-	87,137	(87,137)	-
East High Tech	22,300	54,740	-	58,210	(58,210)	-
East High Demo	-	-	-	-	-	-
South High School	1,984,351	1,836,274	-	4,186,635	(2,329,111)	1,857,524
Freed Nettie S	-	-	-	-	-	-
Freed Nettie S Tech	21,469	610	-	4,080	(4,080)	-
Freed Nettie S Site Improvements	-	19,400	-	28,400	(19,400)	9,000
Paragon	31,370	-	-	-	-	-
Administration	31,975	-	-	-	-	-
Paying Agent Fee	-	-	-	-	-	-
Advisory Services	3,250	-	-	-	-	-
Arbitrage Expense	3,393,909	-	-	-	-	-
Facilities/Technology	65,874	-	-	-	28,518	28,518
Pass Thru CHPA	-	-	-	-	-	-
Pass Thru PSAS FH	-	-	-	-	-	-
Heroes	-	-	-	-	-	-
Roncalli Middle School (closed 2024 move to loc 985)	1,346,078	1,689,629	2,022,128	3,427,293	(1,405,164)	2,022,129
Carlile (closed 2021 move to loc 979)	-	-	-	-	-	-
Total Expenditures	\$ 12,793,263	8,340,330	3,110,520	\$ 13,554,270	\$ (8,556,595)	\$ 4,997,675
<u>Fund Balance Designations</u>						
Committed Fund Balance	\$ 15,421,537	4,440,611		2,297,267	356,188	\$ 2,653,455
Committed Fund Balance - Carryover Projects*	-	3,110,520	(3,110,520)	-	-	-
Subtotal	\$ 15,421,537	7,551,131	(3,110,520)	\$ 2,297,267	\$ 356,188	\$ 2,653,455
Total Expenditures and Fund Balance	\$ 28,214,800	15,891,460.49	(0.27)	\$ 15,851,537	\$ (8,200,406)	\$ 7,651,131

SCHOOL DISTRICT 60							
CAPITAL PROJECTS FUND 43							
FY 2026-2027 Adpoted Budget							
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Carryover	2025-2026 Amended Budget	Increase (Decrease)	2026-2027 Adopted Amended
<u>Beginning Fund Balance</u>							
Assigned Fund Balance	\$ 18,464,639	\$ 32,223,524	\$ 29,167,235	\$ -	\$ 29,167,235	\$ (1,364,965)	\$ 27,802,270
Assigned Carryover Projects-Facilities	480,718	-	-	-	-	6,258,206	6,258,206
Assigned Construction In Progress	7,473,311	-	-	-	-	-	-
Assigned Emergency Reserve	2,000,000	2,000,000	2,000,000	-	2,000,000	-	2,000,000
Beginning Fund Balance	\$ 28,418,668	\$ 34,223,524	\$ 31,167,235	\$ -	\$ 31,167,235	\$ 4,893,241	\$ 36,060,476
<u>Revenues</u>							
Specific Ownership Taxes	\$ 1,579,590	\$ 1,536,107	\$ 1,900,000	\$ -	\$ 1,900,000	\$ -	\$ 1,900,000
Investment Income	781,467	787,313	791,000	-	791,000	-	791,000
Sale of Fixed Assets	18,581	22,420	15,000	-	15,000	-	15,000
Sale of Land/ Building	-	-	-	-	-	-	-
BEST Grant HVAC Risley	91,084	-	-	-	-	-	-
Grants - Other	-	86,425	156,282	-	156,282	(156,282)	-
Misc Income	500	-	-	-	-	-	-
Roof Repair Project	1,388,038	1,622,809	-	-	-	-	-
Central High Soccer Project	-	547,500	-	-	-	-	-
BEST Grant Flow thru CHPA	17,448,738	1,613,612	-	-	-	-	-
Per Pupil Allocation from General Fund	9,800,000	-	9,800,000	-	9,800,000	(7,350,000)	2,450,000
Per Pupil Overhead from Preschool Fund	-	-	-	-	-	-	-
Total Revenues	\$ 31,107,997	\$ 6,216,186	\$ 12,662,282	\$ -	\$ 12,662,282	\$ (7,506,282)	\$ 5,156,000
Total Resources	\$ 59,526,665	\$ 40,439,710	\$ 43,829,517	\$ -	\$ 43,829,517	\$ (2,613,041)	\$ 41,216,476
<u>Expenditures</u>							
<u>Facility Improvements & Repairs</u>							
Baca	\$ 128,688	\$ 31,901	56,481	35,817	\$ 92,298	\$ (56,481)	\$ 35,817
Belmont	49,067	8,855	3,840	46,675	50,515	(3,840.0)	46,675
Bessemer Academy	61,652	1,539	3,698	86,741	90,439	(3,698.0)	86,741
Beulah Heights	76,782	14,519	2,415	50,238	52,653	(2,415.0)	50,238
Bradford	117,641	225,046	32,722	80,764	46,560	34,204.0	80,764
Columbian	32,575	64,618	2,415	164,042	86,575	77,467.0	164,042
Fountain International Magnet School (FIMS)	-	459,347	2,415	50,557	52,972	(2,415.0)	50,557
Franklin	9,005	-	-	-	-	-	-
Goodnight	105,522	251,832	102,519	20,432	122,951	(102,519.0)	20,432
Haaff	118,123	4,866	2,415	80,680	83,523	(2,843.0)	80,680
Highland Park	-	38,856	2,415	110,691	52,393	58,298	110,691
Heritage Repairs	32,349	8,329	58,174	158,675	205,426	(46,751)	158,675
Irving	112,008	5,694	45,163	188,639	216,954	(28,315)	188,639
Minnequa	201,828	202,573	12,882	44,181	46,596	(2,415)	44,181
Morton	44,977	56,107	1,249,913	617,134	1,864,023	(1,246,889)	617,134
Parkview	32,460	20,150	102,465	51,172	139,965	(88,793)	51,172
South Park	626,560	19,775	6,900	-	7,180	(7,180)	-

SCHOOL DISTRICT 60							
CAPITAL PROJECTS FUND 43							
FY 2026-2027 Adopted Budget							
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Carryover	2025-2026 Amended Budget	Increase (Decrease)	2026-2027 Adopted Budget
Sunset Park	58,294	-	-	-	-	-	-
Corwin International Magnet School	116,645	551,849	271,624	68,216	303,014	(234,798)	68,216
Heaton	757,682	314,601	-	-	-	-	-
Hyde Park	-	-	1,302,801	3,462,713	6,479,001	(1,639,594)	4,839,407
Pueblo Academy of Arts	175,570	61,077	2,415	104,797	164,658	(56,654)	108,004
Risley Middle School	65,513	300,422	22,415	91,239	113,854	(22,415)	91,439
Roncalli STEM Academy	22,980	-	-	-	-	-	-
Nettie S Freed	-	-	-	-	-	-	-
Paragon	165,007	33,667	139,822	63,679	204,094	2,359,585	2,563,679
Centennial	-	-	-	-	-	-	-
Central	174,902	757,762	957,771	148,448	1,210,277	(1,058,632)	151,645
East	-	-	-	-	-	-	-
South	170,370	88,309	316,625	40,345	2,096,973	(1,191,986)	904,987
New School Buildings	-	-	-	-	-	-	-
Admin Building Repair & Maint	367,841	35,821	100,715	131,440	252,851	(252,851)	-
Culture, Wellness and Safety	-	-	232,605	13,334	250,000	(250,000)	-
Athletics Department	-	-	-	-	-	-	-
Data Center Server Room	-	-	-	-	-	-	-
Safety, Security, Fire Alarm Purchased Services	55,257	92,784	83,664	11,249	125,000	(30,000)	95,000
District Architectural Consultant Services	182,390	28,260	31,459	109,302	200,000	-	200,000
District Wide Repairs & Maint	30,124	62,860	-	-	141,360	558,640	700,000
District Wide Purchase Services Other	-	291,534	139,594	12,392	124,761	625,239	750,000
District Wide supplies	-	-	-	-	300,000	82,000	382,000
Facility Repairs-Other	-	-	761,778	86,459	590,955	1,609,045	2,200,000
Facility Supplies	156,386	62,469	34,051	-	82,000	(82,000)	-
Site Improvements	-	-	18,419	-	1,068,657	(1,068,657)	-
Warehouse Repair & Maint	-	61,438	-	-	-	-	-
Contingency Reserve	-	-	-	-	1,500,000	500,000	2,000,000
Dutch Clark Stadium	806,240	885,476	13,060	19,917	43,071	(23,154)	19,917
Closed location	-	9,736	78,725	-	21,500	(21,500)	-
Subtotal Facility Improvements and Repairs	\$ 5,054,438	\$ 5,052,071	\$ 6,194,377	\$ 6,149,966	\$ 18,483,049	\$ (1,622,317)	\$ 16,860,732
Vehicles and Equipment							
Facility Capital Machinery & Equipment	\$ 163,890	\$ 18,801	\$ 17,662	-	\$ 18,000	\$ -	\$ 18,000
Facility Custodial Non Capital Equipment	118,976	-	-	-	-	-	-
Facility Grounds Non Capital Equipment	-	-	-	-	-	-	-
Facility Operations Non Capital Equipment	7,163	-	-	-	-	-	-
Facility Operations Vehicles	290,122	193,248	-	-	-	-	-
Warehouse Vehicles	-	288,360	-	-	-	-	-
Subtotal Vehicles and Equipment	\$ 580,151	\$ 500,409	\$ 17,662	\$ -	\$ 18,000	\$ -	\$ 18,000
Grant Funded Projects							
Grants - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

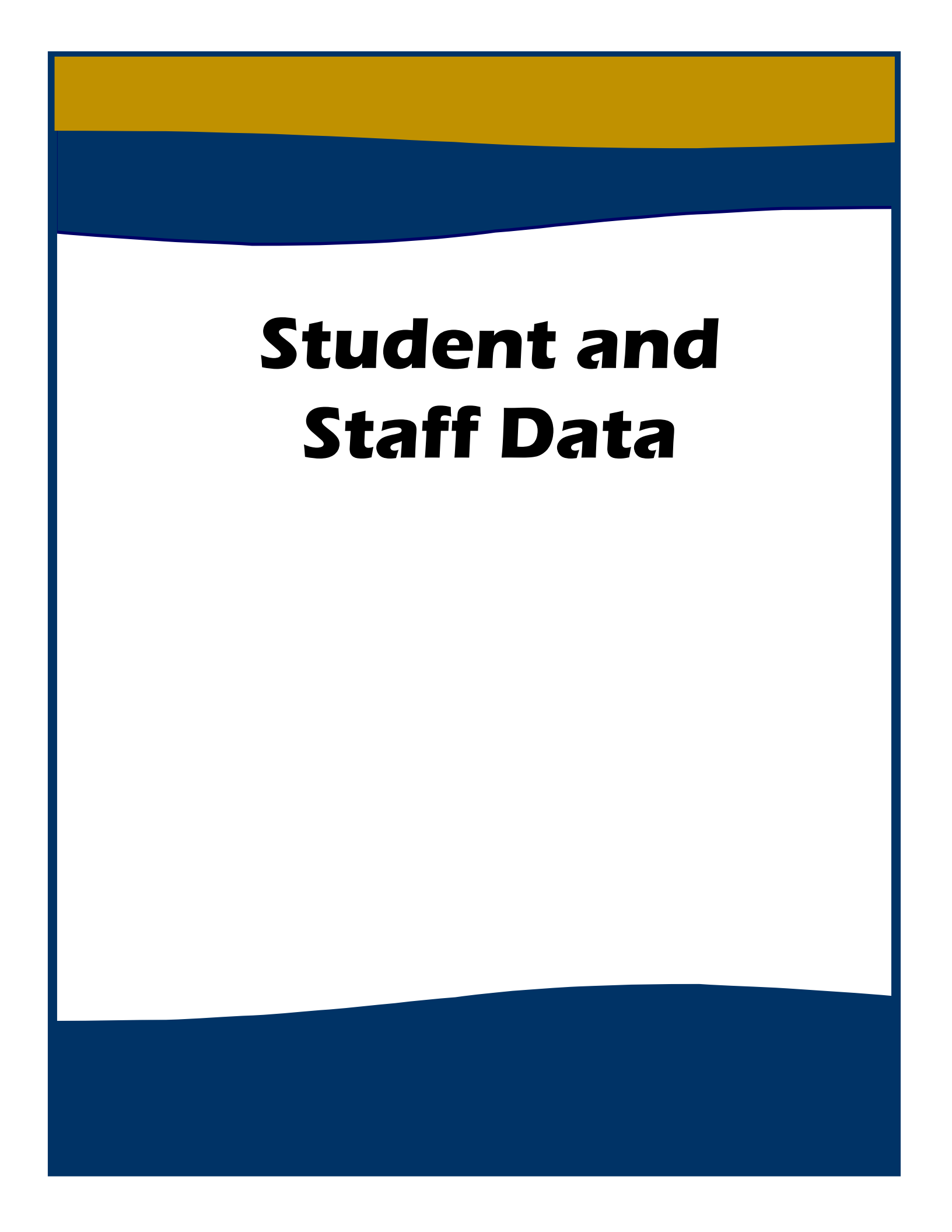
SCHOOL DISTRICT 60							
CAPITAL PROJECTS FUND 43							
FY 2026-2027 Adopted Budget							
Description	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Carryover	2025-2026 Amended Budget	Increase (Decrease)	2026-2027 Adopted Budget
BEST Grant HVAC Heritage	(99,643)	-	-	-	-	-	-
BEST Grant HVAC Risley	41,070	-	-	-	-	-	-
BEST Grant Flow thru CHPA	17,448,738	1,613,612	-	-	-	-	-
ERATE	-	-	144,320	897	1,306,259	741	1,307,000
Subtotal Grant Funded Projects	\$ 17,390,165	\$ 1,613,612	\$ 144,320	\$ 897	1,306,259	741	1,307,000
Information Systems							
Technology Contracted Repair & Maint	\$ 98,150	\$ 15,854	\$ 78,645	\$ -	\$ 300,000	\$ -	\$ 300,000
Technology Purchased Srvs Technical	-	63,210	-	-	200,000	-	200,000
Technology Electronic Media/Communications	11,001	-	-	-	100,000	-	100,000
Technology Vehicles	84,684	-	-	43,900	-	-	-
Technology District Wide Capital Equipment	60,954	118,701	60,954	-	650,000	(650,000)	-
Technology District Wide Non Capital Equipment	1,703,542	1,908,618	1,169,850	-	2,939,092	60,908	3,000,000
Technology Other Capital Equipment	320,056	-	103,233	63,443	60,954	(60,954)	-
Subtotal Information Systems	\$ 2,278,387	\$ 2,106,383	\$ 1,412,681	\$ 107,343	4,250,046	(650,046)	3,600,000
Total Expenditures	\$ 25,303,141	\$ 9,272,475	7,769,041	6,258,206	\$ 24,057,354	\$ (2,271,622)	\$ 21,785,732
Fund Balance Designations							
Assigned Fund Balance	\$ 32,223,524	\$ 29,167,235	\$ 27,802,270	\$ -	\$ 17,772,163	\$ (341,419)	\$ 17,430,744
Assigned Carryover Projects	-	-	6,258,206	(6,258,206)	-	-	-
Assigned Construction In Progress	-	-	-	-	-	-	-
Assigned Emergency Reserve per BOE policy	2,000,000	2,000,000	2,000,000	-	2,000,000	-	2,000,000
Subtotal	\$ 34,223,524	\$ 31,167,235	\$ 36,060,476	\$ (6,258,206)	\$ 19,772,163	\$ (341,419)	\$ 19,430,744
Total Expenditures and Fund Balance	\$ 59,526,665	\$ 40,439,710	\$ 43,829,517	\$ (0)	\$ 43,829,517	\$ (2,613,041)	\$ 41,216,476



Enterprise and Internal Service Funds



SCHOOL DISTRICT 60						
RISK MANAGEMENT INTERNAL SERVICE FUND 64						
FY 2026-2027 Adopted Budget						
DESCRIPTION	2023-2024 Audited	2024-2025 Audited	2025-2026 Projected	2025-2026 Amended Budget	Increase (Decrease)	2026-2027 Adopted Budget
Unrestricted Net Assets Beginning	\$ 3,026,227	\$ 3,123,176	\$ 2,436,587	\$ 2,436,587	\$ (806,491)	\$ 1,630,096
Revenues						
Interest Revenue	\$ 271	\$ 248	\$ 268	\$ 270	\$ -	\$ 270
Worker's Compensation	700,000	600,000	600,000	600,000	-	600,000
Dental Insurance	710,839	705,853	687,241	728,000	-	728,000
Misc. Income	-	-	-	-	-	-
Transfer from (to) General Fund	-	-	-	-	-	-
Total Revenues	\$ 1,411,110	\$ 1,306,101	\$ 1,287,509	\$ 1,328,270	\$ -	\$ 1,328,270
Total Resources	\$ 4,437,337	\$ 4,429,277	\$ 3,724,096	\$ 3,764,857	\$ (806,491)	\$ 2,958,366
Workers' Compensation, Paid	\$ 548,660	\$ 1,126,145	\$ 1,200,000	\$ 920,000	\$ 580,000	\$ 1,500,000
Workers' Compensation, Stop Loss Insurance	21,000	21,000	21,000	22,000	-	22,000
Workers' Compensation, Claims Services	75,196	60,893	67,000	90,000	-	90,000
Workers' Compensation, Consultant	33,600	36,000	36,000	35,000	15,000	50,000
Subtotal Worker's Compensation	\$ 678,456	\$ 1,244,038	\$ 1,324,000	\$ 1,067,000	\$ 595,000	\$ 1,662,000
Dental Insurance, Claims	\$ 575,834	\$ 689,393	\$ 690,000	\$ 670,000	\$ 30,000	\$ 700,000
Dental Insurance, Other Purch Svcs	-	-	-	-	-	-
Dental Insurance, Delta Dental	59,871	59,260	80,000	80,000	-	80,000
Subtotal Dental Insurance	\$ 635,705	\$ 748,652	\$ 770,000	\$ 750,000	\$ 30,000	\$ 780,000
Total Expenditures	\$ 1,314,161	\$ 1,992,690	\$ 2,094,000	\$ 1,817,000	\$ 625,000	\$ 2,442,000
Unrestricted Net Assets Ending	\$ 3,123,176	\$ 2,436,587	\$ 1,630,096	\$ 1,947,857	\$ (1,431,491)	\$ 516,366
Total Expenditures and Net Assets	\$ 4,437,337	\$ 4,429,277	\$ 3,724,096	\$ 3,764,857	\$ (806,491)	\$ 2,958,366



Student and Staff Data

SCHOOL DISTRICT 60						
SCHOOL BUDGET ALLOCATION FY 26-27 ADOPTED BUDGET						
		Students	Teacher FTEs *	Allocation		
		Budget FY 26-27	Budget FY 26-27	Per Teacher	Per Student	Total
HIGH SCHOOLS:						
320	CENTENNIAL	717.0	36.40	\$20,748	\$43,020	\$63,768
330	CENTRAL	1,204.0	52.20	\$29,754	\$72,240	\$101,994
340	EAST	1,045.0	49.00	\$27,930	\$62,700	\$90,630
350	SOUTH	619.0	38.10	\$21,717	\$37,140	\$58,857
465	DUTCH CLARK ONLINE**	121.0	7.00	\$3,990	\$7,260	\$11,250
520	DETENTION CENTER	12.0	4.50	\$2,565	\$720	\$3,285
546	PARAGON **	241.0	13.90	\$7,923	\$14,460	\$22,383
	** SPLIT 1/3 TO 465 AND 2/3 546 FOR BUDGET					
MIDDLE SCHOOLS:						
230	HEATON	537.0	33.00	\$18,810	\$32,220	\$51,030
240	HYDE PARK	53.0	8.00	\$4,560	\$3,180	\$7,740
463	D60 ONLINE MIDDLE SCHOOL	95.0	5.10	\$2,907	\$5,700	\$8,607
250	PUEBLO ACADEMY OF ARTS	531.0	29.25	\$16,673	\$31,860	\$48,533
260	RISLEY	367.0	24.00	\$13,680	\$22,020	\$35,700
4-8 SCHOOLS:						
210	CORWIN IMS	524.0	31.50	\$17,955	\$31,440	\$49,395
K-8 SCHOOLS:						
525	NETTIE S FREED	476.0	37.25	\$21,233	\$28,560	\$49,793
144	GOODNIGHT	485.0	35.00	\$19,950	\$29,100	\$49,050
ELEMENTARY SCHOOLS (excludes preschool):						
131	BACA	219.0	18.00	\$10,260	\$13,140	\$23,400
132	BELMONT	323.0	24.50	\$13,965	\$19,380	\$33,345
138	COLUMBIAN	460.0	38.50	\$21,945	\$27,600	\$49,545
141	FOUNTAIN	233.0	19.75	\$11,258	\$13,980	\$25,238
142	FRANKLIN	327.0	24.50	\$13,965	\$19,620	\$33,585
145	HAAFF	255.0	19.00	\$10,830	\$15,300	\$26,130
148	HERITAGE	197.0	17.25	\$9,833	\$11,820	\$21,653
147	HIGHLAND PARK	411.0	35.75	\$20,378	\$24,660	\$45,038
150	IRVING	328.0	24.00	\$13,680	\$19,680	\$33,360
154	MINNEQUA	227.0	20.00	\$11,400	\$13,620	\$25,020
155	MORTON	339.0	25.00	\$14,250	\$20,340	\$34,590
156	PARK VIEW	424.0	37.50	\$21,375	\$25,440	\$46,815
158	SOUTH PARK	225.0	18.25	\$10,403	\$13,500	\$23,903
161	SUNSET PARK	398.0	24.75	\$14,108	\$23,880	\$37,988
	TOTAL	11,393.0	750.95	\$428,045	\$683,580	\$ 1,111,625
Discretionary Budget used for any of the following categories: Instructional Materials Professional Development Books, Periodicals Per Teacher* <i>*Per Teacher includes all regular education, vocational education, SPED & ELPA teachers in the general fund (Does not include any other grant funded teachers).</i>						