



PUEBLO
SCHOOL DISTRICT 60
Educating for Purpose and Impact

Proposed

Adopted Budget



JULY 1, 2024 through JUNE 30, 2025 V1

PUEBLO SCHOOL DISTRICT 60

315 W. 11th Street
Pueblo, Colorado 81003

BOARD OF EDUCATION

Susan L. Pannunzio President
Dr. Kathy DeNiro Vice President
Brian Cisneros Board Member
Judge Dennis Maes Board Member
William Thiebaut, Jr. Board Member

Non-Voting Members

David Horner Treasurer
Geri Patrone Secretary/Assistant Treasurer

SUPERINTENDENT OF SCHOOLS

Charlotte Macaluso



MISSION STATEMENT

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

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

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

Pueblo School District 60
Proposed Adopted Budget
Fiscal Year 2024-2025

Table of Contents

Resolutions

Appropriations Resolution i
Resolution Authorizing the Use of Beginning Fund Balance..... ii
Resolution Authorizing Interfund Borrowingiii
Student Fees Resolution.....iv
Student Fees Schedule.....v-xiv
Budget Development Calendar.....xvi
Budget Compliance Statements.....xvii
Graph of Budget Expenditures.....xviii

General Funds

General Fund Summary 1, 2
Pupil Count..... 3
Assessed Valuation Summary 4
Funding Estimate 5
Fund Balance Summary 6
Summary Comparing Estimated FY 2023-2024 to Proposed FY 2024-2025..... 7
General Fund Budget Detail by Major Program..... 8 - 12
Athletic Fund Detail 13, 14
Insurance Fund Detail 15
Preschool Fund Detail 16

Other Funds

Nutrition Services Fund Detail 17, 18
Governmental Designated Purpose Grants Fund 19, 20
Student Activity Fund..... 21
Education Foundation Fund..... 22

Capital and Debt Payments Funds

Bond Redemption Fund 23
General Obligation Bond Debt Service Information 24
Building Fund Bond 2020 Fund.....25, 26
Capital Projects Fund..... 27 -29

Enterprise & Internal Service Funds

Risk Management Fund 30

Student and Staff Data

School Budget Allocation 31

PUEBLO SCHOOL DISTRICT 60
FY25/26
BUDGET DEVELOPMENT CALENDAR

August 2024	Receive county property assessment certification
October 2024	Official pupil membership count commences
November 2024	Finalize FY24 audit, Start compiling information for FY25 amended budget
December 2024	Certify mill levy for property tax collections for calendar year 2024 C.R.S. 39-5-128(1), State releases their latest budget projections, Receive information from CDE regarding FY25 changes to revenue
January 2025	Board work session to discuss the proposed amended FY25 budget, Board approves the FY25 amended budget, C.R.S. 22-44-111(3), Start working on preparation of FY26 budget revisions based on current information available, FY26 pupil projections due to and compared to Budget Office projections, Meet with the District personnel and to discuss FY26 budget
February 2025	State receives Denver-Boulder consumer price index (CPI), used in total program estimates Receive FY26 total program funding estimates from CDE, Continue discussions with department heads and Human Resources prepares staffing estimates based on pupil projections
March 2025	Work on revenue estimates for the general fund, State releases their latest budget projections, Continue meeting with department personnel, Work on school staffing projections for the budget, Send school budget allocation worksheets to principals
April 2025	Receive completed budget allocation worksheets from the principals, Prepare all non-general fund revenue and expenditure budgets, Start working on FY25 ending fund balance projections, Continue meeting with department personnel
May 2025	Legislative session closes after first week in May, Receive final school finance estimates from CDE, Submit proposed budget by May 31 to the Board of Education, C.R.S 22-44-108-(1)(a) containing the required minimum content, C.R.S 22-44-105(1), Publish notice to the public the budget is available for review C.R.S. 22-44-109(1), Board work session/hearing to discuss FY26 budget
June 2025	Board work session/hearing to discuss FY26 proposed budget, Board of education approves the student fee schedule, C.R.S. 22-32-117(2)(c), Board approves use of beginning fund balance resolution, C.R.S. 22-44-105(1.5)(a), Board approves appropriation resolution, C.R.S. 22-44-107(1) and adopts the FY26 budget Board approves interfund borrowing resolution, C.R.S. 22-44-113 Board approves commitment of fund balance for GASB 54, Board approves resolution for FY26 salary schedules

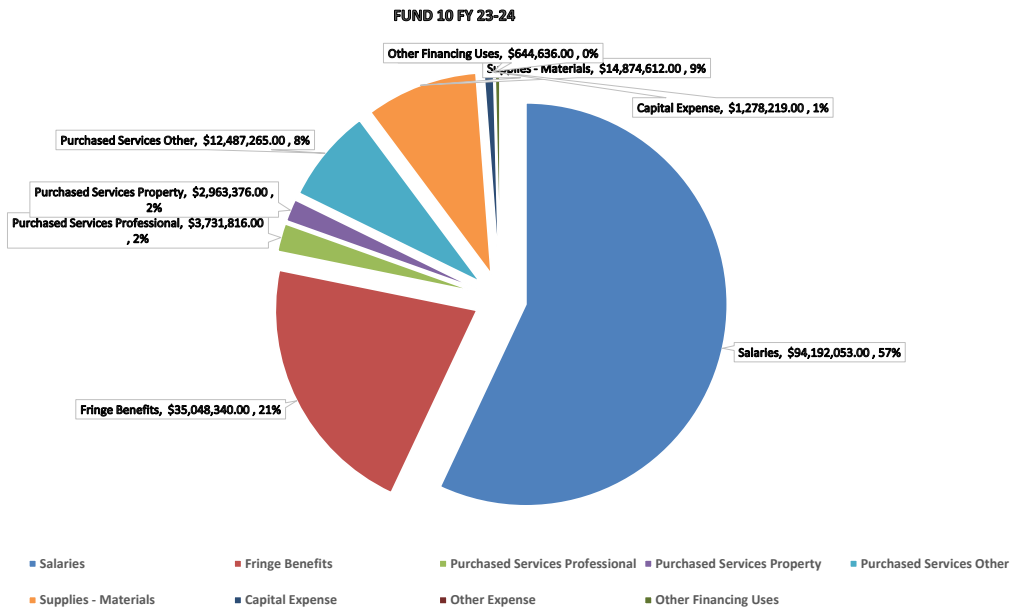
Budget Compliance Statements

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

In compliance with C.R.S. 22-44-105, this budget includes actual audited revenues, expenditures, and fund balances for the last completed fiscal year. The prior year figures are contained in the District's Financial Statement document available online at www.pueblod60.org under the financial transparency link, through the Colorado Department of Education, or the Colorado State Auditor's Office. Also, this budget includes the budgeted and estimated actual expenditures for the current fiscal year for comparison to the Fiscal Year 2024-2025 budget.

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

SCHOOL DISTRICT 60
 GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY OBJECT CATEGORY
 Proposed FY 24-25 Budget



Salaries	\$	94,192,053	56.99%
Benefits		35,048,340	21.21%
Subtotal Salary and Benefits	\$	129,240,393	78.20%
Purchased Services	\$	19,182,457	11.61%
Supplies		14,874,612	9.00%
Equipment		1,278,219	0.77%
Other		52,280	0.03%
Other Financing Uses		644,636	0.39%
Subtotal All Other	\$	36,032,204	21.80%
Grand Total Expenditures	\$	165,272,597	

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

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

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

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

Other Financing Uses:
 Debt Service Principal and GASB 87 related

GENERAL FUND

SCHOOL DISTRICT 60							
GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY)							
Proposed FY 24-25 Budget							
Description	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	BUDGET		
					Amended FY 2023-2024 Budget	Increase (Decrease)	Proposed FY 2024-2025 Budget
Resources							
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 7,538,645	\$ 6,880,143	\$ 7,400,363	\$ 8,057,593	\$ 8,057,594	\$ 352,758	\$ 8,410,352
Unassigned	10,889,406	15,813,855	12,684,664	14,557,786	15,333,872	(569,990)	14,763,882
Assigned New Facility Supplies Multi Year	500,000	1,000,000	2,500,000	-	-	-	-
Assigned School Placeholder	639,262	708,558	714,041	624,516	626,370	100,146	726,516
Assigned Textbooks Placeholder	-	-	-	-	-	-	-
Restricted Fund Balance Multi Year	-	1,461,939	896,807	1,151,215	827,410	323,805	1,151,215
Non Spendable (Prepaid Expenditures)	1,929,973	1,380,973	2,339,896	2,339,896	2,083,802	256,094	2,339,896
TABOR 3%-Restricted	4,450,000	4,450,000	4,510,000	5,300,000	5,116,259	183,741	5,300,000
Total Beginning Fund Balance	\$ 25,947,286	\$ 31,695,468	\$ 31,045,771	\$ 32,031,006	32,045,307	646,554	32,691,861
Revenues							
Property Taxes	\$ 29,987,970	\$ 32,969,411	\$ 33,159,894	\$ 33,282,913	\$ 33,282,913	6,920,784	40,203,697
Specific Ownership Taxes	2,784,855	3,052,353	3,072,642	3,049,618	3,132,454	93,973	3,226,427
State Share-Equalization	102,454,805	109,781,941	115,044,191	120,831,851	120,831,851	354,345	121,186,196
Subtotal Program Funding	\$ 135,227,630	\$ 145,803,705	\$ 151,276,727	\$ 157,164,382	\$ 157,247,218	\$ 7,369,102	\$ 164,616,320
Other Local Revenue	\$ 2,341,825	\$ 3,912,244	6,692,493	3,679,173	\$ 4,099,159	\$ -	\$ 4,099,159
Other Intermediate Sources Revenue	12,988	16,868	19,907	1,651	21,000	-	21,000
Other State Revenue	6,310,029	8,829,709	12,945,932	11,207,313	12,107,651	-	12,107,651
Other Federal Revenue	299,932	312,774	318,287	313,904	315,000	-	315,000
Subtotal Other Revenues	\$ 8,964,774	\$ 13,071,595	\$ 19,976,619	\$ 15,202,041	\$ 16,542,810	\$ 0	\$ 16,542,810
Transfer (to) Athletics	\$ (1,531,160)	\$ (1,800,000)	(1,800,000)	(2,750,000)	\$ (2,750,000)	\$ 500,000	\$ (2,250,000)
Transfer (to) Insurance Fund	(1,350,000)	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)	-	(1,850,000)
Transfer (to) Capital Projects Fund	(6,800,000)	(9,800,000)	(9,800,000)	(9,800,000)	(9,800,000)	-	(9,800,000)
Allocation (to) Preschool	(4,522,853)	(5,553,097)	(5,805,672)	-	-	-	-
Allocation (to) Charter Schools	(15,072,919)	(16,532,818)	(17,718,988)	(17,793,885)	(17,793,885)	(1,130,332)	(18,924,219)
Subtotal Allocations & Transfers	\$ (29,276,932)	\$ (35,535,915)	(36,974,660)	\$ (32,193,885)	\$ (32,193,885)	\$ (630,333)	\$ (32,824,218)
Total Revenue	\$ 114,915,472	\$ 123,339,385	134,278,686	\$ 140,172,538	\$ 141,596,143	\$ 6,738,770	\$ 148,334,912
Total Resources	\$ 140,862,758	\$ 155,034,853	165,324,457	\$ 172,203,544	\$ 173,641,450	\$ 7,385,323	\$ 181,026,773
EXPENDITURES							
Instruction 0010-2000s	\$ 58,831,226	\$ 68,937,262	\$ 71,963,294	\$ 77,984,583	\$ 87,503,736	\$ 3,836,159	\$ 91,339,895
Student & Instructional Support 2100 + 2200s	12,355,763	13,969,590	15,419,128	16,474,555	18,336,768	579,172	18,915,940
General Administration 2300s	1,429,343	1,659,804	1,786,971	1,914,523	2,572,558	-	2,572,558
School Administration 2400s	9,196,222	9,243,915	10,689,583	11,702,307	12,586,500	518,853	13,105,353
Business Services & Warehouse 2500s	1,930,348	2,204,949	1,884,405	1,945,182	3,170,639	2,200	3,172,839
Maintenance & Operations 2600s	15,152,846	16,096,697	18,125,295	18,348,504	21,598,969	140,025	21,738,994
Transportation 2700s	2,271,465	2,573,559	2,695,574	3,146,998	4,267,126	-	4,267,126
Central Services 2800s	5,487,675	6,725,185	7,304,471	5,289,578	6,613,132	(44,417)	6,568,715
Other Support 2900s	1,510,345	1,557,416	1,886,521	1,509,009	2,393,213	1,520	2,394,733
Facilities Acquisitions and Construction Services	423,133	416,375	505,328	551,808	551,808	-	551,808
Debt Service 5000s	578,924	604,330	1,032,882	644,636	644,636	-	644,636
Total Expenditures	\$ 109,167,290	\$ 123,989,082	133,293,452	\$ 139,511,683	\$ 160,239,085	\$ 5,033,512	\$ 165,272,597

SCHOOL DISTRICT 60							
GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY)							
Proposed FY 24-25 Budget							
Description	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	BUDGET		
					Amended FY 2023-2024 Budget	Increase (Decrease)	Proposed FY 2024-2025 Budget
Ending Contingencies and Reserves							
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 6,880,143	\$ 7,400,363	\$ 8,057,593	\$ 8,410,352	8,495,769	404,326	8,900,095
Unassigned	15,813,855	12,684,664	14,557,786	14,763,882	(3,120,876)	457,330	(2,663,546)
Assigned New Facility Supplies Multi Year	1,000,000	2,500,000	-	-	-	-	-
Assigned School Placeholder	708,558	714,041	624,516	726,516	-	726,516	726,516
Assigned Textbooks Placeholder	-	-	-	-	-	-	-
Restricted Fund Balance Multi Year	1,461,939	896,807	1,151,215	1,151,215	827,410	323,805	1,151,215
Non Spendable (Prepaid Expenditures)	1,380,973	2,339,896	2,339,896	2,339,896	2,083,802	256,094	2,339,896
TABOR 3%-Restricted	4,450,000	4,510,000	5,300,000	5,300,000	5,116,259	183,741	5,300,000
Subtotal Contingency & Reserves	\$ 31,695,468	\$ 31,045,771	\$ 32,031,006	\$ 32,691,861	\$ 13,402,364	\$ 2,351,812	\$ 15,754,176
Total Expenditures & Fund Balance	\$ 140,862,758	\$ 155,034,853	\$ 165,324,458	\$ 172,203,544	\$ 173,641,450	\$ 7,385,324	\$ 181,026,773
Reserves as a % of Revenues	27.6%	25.2%	23.9%	23.3%	9.5%		10.6%
Minimum 9% Reserve Level	\$ 10,342,392	\$ 11,100,545	\$ 12,085,082	\$ 12,615,528	\$ 12,743,653	\$ 606,489	\$ 13,350,142
Revenues	\$ 114,915,472	\$ 123,339,385	\$ 134,278,686	\$ 140,172,538	\$ 141,596,143	\$ 6,738,769	\$ 148,334,912
Less expenditures	\$ 109,167,290	\$ 123,989,082	\$ 133,293,452	\$ 139,511,683	\$ 160,239,085	\$ 5,033,512	\$ 165,272,597
Excess Revenues over Expenditures	\$ 5,748,182	\$ (649,697)	\$ 985,234	\$ 660,855	\$ (18,642,942)	\$ 1,705,257	\$ (16,937,685)

DRAFT

SCHOOL DISTRICT 60							
Pupil Membership/ Funded FTE							
Proposed FY 24-25 Budget							
Based upon Cohort Survival Process							
	Actual	Actual	Actual	Budgeted	Actual	Budgeted	
	Student Membership	Student Membership	Student Membership	Count	Student Membership	Count	
	2020-2021	2021-2022	2022-2023	2023-2024		2024-2025	
Traditional Schools Pupil Count							
Kindergarten	1,015.0	1,169.0	1,085.00	1,120.0	1,033.0	1,062.0	
Grades One-Five	5,854.0	5,524.0	5,526.00	5,414.0	5,434.0	5,343.0	
Total Elementary School	6,869.0	6,693.0	6,611.00	6,534.0	6,467.0	6,405.0	
Total Middle School Grades Six - Eight	3,514.0	3,557.0	3,238.00	3,151.0	3,003.0	2,956.0	
Total High School Grades Nine-Twelve	4,233.0	4,272.0	4,573.0	4,584.0	4,530.0	4,478.0	
Total District Including Charter	14,616.0	14,522.0	14,422.0	14,269.0	14,000.0	13,839.0	
Change from prior year	(639.0)	(94.0)	(100.0)	(153.0)	(422.0)	(430.0)	
Funded Pupil Count	16,631.3	16,131.7	15,421.5	14,492.9	14,483.9	14,178.9	
Change from prior year	215.8	(499.6)	(710.2)	(928.6)	(937.6)	(314.0)	*
Total Preschool FTE's CPP Fund 19	602.5	602.5	596.0	-	-	-	*
Total ASCENT	1.0	3.0	3.0	3.0	9.0	12.5	
Average October FTE Count							
FY 25 October FTE Count Less, OODS, Online							
FY 24 October FTE Count Less, OODS, Online					13,862.5	13,862.5	**
FY 23 October FTE Count Less CPP, OODs, Online			14,340.5	14,340.5	14,340.5	14,340.5	
FY 22 October FTE Count Less CPP, OODS, Online		14,421.5	14,421.5	14,421.5	14,421.5	14,421.5	
FY 21 October FTE Count Less CPP, OODS, Online	14,574.1	14,573.5	14,573.5	14,573.5	14,573.5	14,573.5	
FY 20 October FTE Count Less CPP, OODS, Online	15,221.5	15,221.5	15,221.5	15,221.5	15,221.5	15,221.5	
FY 19 October FTE Count Less CPP	15,570.5	15,570.5	15,570.5				
FY 18 October FTE Count Less CPP	16,045.5	16,045.5					
FY 17 October FTE Count Less CPP	16,480.0						
Charter Schools							
Kindergarten	127.0	162.0	135.00	129.0	103.0	110.0	
Grades One - Five	782.0	752.0	764.00	749.0	691.0	677.0	
Grades Six - Eight	617.0	632.0	647.00	581.0	596.0	575.0	
Grades Nine - Twelve	266.0	265.0	273.00	305.0	250.0	268.0	
Total Charter Schools	1,792.0	1,811.0	1,819.0	1,764.0	1,640.0	1,630.0	
Total District Excluding Charter	12,824.0	12,711.0	12,603.0	12,505.0	12,360.0	12,209.0	
* Note Colorado Preschool is no longer funded by CDE/ Funding will be represented in Fund 19 unless additional support is needed from Fund 10							
** First year without Colorado Preschool student in the October student count							

SCHOOL DISTRICT 60
ASSESSED VALUATION and MILL LEVIES
Proposed FY 24-25 Budget

ANNUAL PROPERTY TAX INFORMATION SUMMARY-MILL LEVIES

	Average Funded Pupil Count	Net Assessed Valuation (after TIF)	General Fund	Temporary Mill Levy Rate Reduction	Mill Levy Override	SB 184 Adjustment-Abatement	Bond Redemption Fund	Total District Mill Levy
2019-20	16,415.50	\$ 1,080,394,416	27.000	0.000	0.000	0.110	18.000	45.110
2020-21	16,631.30	\$ 1,090,911,538	27.000	0.000	0.000	0.021	18.000	45.021
2021-22	16,131.70	\$ 1,204,841,694	27.000	0.000	0.000	0.462	16.180	43.642
2022-23	15,421.50	\$ 1,187,844,869	27.000	0.000	0.000	1.051	14.900	42.951
2023-24	14,178.90	\$ 1,232,689,189	27.000	0.000	0.000	0.767	13.700	41.467
2024-25								

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

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

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

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

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

HOME OWNER TAX ANALYSIS

	2019	2020	2021	2022	2023	2024
Market Value of Home	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Assessment Rate	7.20%	7.20%	7.20%	7.20%	6.95%	5.50%
Assessment Value	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 6,950	\$ 5,500
School District Mill Levies:						
School Finance Formula Levy	27.000	27.000	27.000	27.000	27.000	27.000
Abatement Levy	0.190	0.110	0.021	0.462	1.051	0.767
Override Levy	0.000	0.000	0.000	0.000	0.000	0.000
Temporary Mill Levy Rate Reduction	0.000	0.000	0.000	0.000	0.000	0.000
Debt Service Bond Levy	7.500	18.000	18.000	16.180	14.900	13.700
Total District Levy	34.690	45.110	45.021	43.642	42.951	41.467
School Taxes per \$100,000 in assessed value	\$ 249.77	\$ 324.79	\$ 324.15	\$ 314.22	\$ 298.51	\$ 228.07
School Taxes per \$200,000 in assessed value	\$ 499.54	\$ 649.58	\$ 648.30	\$ 628.44	\$ 597.02	\$ 456.14

**SCHOOL DISTRICT 60
FUNDING ESTIMATE
Proposed FY 24-25 Budget**

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

	FY 2024-25	CHANGE	FY 2023-2024
	Proposed Budget		Amended Budget
Funded Counts			
Colorado Preschool Program (Transferred to CDEC) Charters	-	CPP NO LONGER IN FORMULA	-
Chavez-Huerta Preparatory Academy	960.00	(18.00)	978.00
Pueblo School of Arts & Science at Fulton Heights	232.00	4.00	228.00
Pueblo School of Arts & Sciences	438.00	4.00	434.00
Total Charter Schools 1,630.00			
Total Average Funded Count	14,178.90	(314.00)	14,492.90
Total Program Funding			
	FY 2024-25	CHANGE	FY 2023-24
	Proposed Budget		Amended Budget
Per Pupil Funding	\$ 11,609.95	\$ (760.02)	\$ 10,849.93
Averaged Funded Pupil Count (including Charters)	14,178.90	\$ 314.00	14,492.90
TOTAL PROGRAM FUNDING including Charters	\$ 164,616,320	\$ 7,369,407	\$ 157,246,913
Transfers (Out) In			
Capital Reserve Allocation	\$ (9,800,000)	\$ -	\$ (9,800,000)
Insurance Reserve Allocation	\$ (1,850,000)	\$ -	\$ (1,850,000)
Transfer to Athletics	\$ (2,250,000)	\$ 500,000	\$ (2,750,000)
Colorado Preschool Program Allocation	\$ -	\$ -	\$ -
Transfer to Charter Schools	\$ (18,924,219)	\$ (1,130,338)	\$ (17,793,881)
TOTAL TRANSFERS AND ALLOCATIONS (OUT) IN	\$ (32,824,219)	\$ (630,338)	\$ (32,193,881)
Net Total Program Funding in General Fund	\$ 131,792,101	\$ 6,739,069	\$ 125,053,032

SCHOOL DISTRICT 60							
GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY)							
Proposed FY 24-25 Budget							
Description					BUDGET		
	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	Amended FY 2023-2024 Budget	Increase (Decrease)	Proposed FY 2024-2025 Budget
Beginning Fund Balance	\$ 25,947,286	\$ 31,695,468	\$ 31,045,771	\$ 32,031,006	\$ 31,045,771	\$ 1,646,090	\$ 32,691,861
Revenue	\$ 114,915,472	\$ 123,339,385	\$ 134,278,686	\$ 140,172,538	128,544,120	19,790,792	148,334,912
Total Funds Available	\$ 140,862,758	\$ 155,034,853	\$ 165,324,457	\$ 172,203,544	\$ 159,589,891	\$ 21,436,882	\$ 181,026,773
Total Expenditures	\$ 109,167,290	\$ 123,989,082	\$ 133,293,451	\$ 139,511,682	\$ 150,130,201	\$ 15,142,396	\$ 165,272,597
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 6,880,143	\$ 7,400,363	\$ 8,057,593	\$ 8,410,352	\$ 7,712,647	\$ 1,187,448	\$ 8,900,095
Unassigned	15,813,855	12,684,664	14,557,786	14,763,882	(8,386,759)	5,723,213	(2,663,546)
Assigned New Facility Supplies Multi Year	1,000,000	2,500,000	-	-	2,500,000	(2,500,000)	-
Assigned School Placeholder	708,558	714,041	624,516	726,516	-	726,516	726,516
Assigned Textbooks Placeholder	-	-	-	-	-	-	-
Restricted Fund Balance Multi Year	1,461,939	896,807	1,151,215	1,151,215	1,000,000	151,215	1,151,215
Non Spendable (Prepaid Expenditures)	1,380,973	2,339,896	2,339,896	2,339,896	2,083,802	256,094	2,339,896
TABOR 3%-Restricted	4,450,000	4,510,000	5,300,000	5,300,000	4,550,000	750,000	5,300,000
Total Reserves	\$ 31,695,468	\$ 31,045,771	\$ 32,031,006	\$ 32,691,861	\$ 9,459,690	\$ 6,294,486	\$ 15,754,176
Percentage Reserves of Revenue	27.6%	25.2%	23.9%	23.3%	7.36%		10.6%
Total Reserves and Expenditures	\$ 140,862,758	\$ 155,034,853	\$ 165,324,457	\$ 172,203,543	\$ 159,589,891	\$ 21,436,882	\$ 181,026,773
Per Board Policy Reserves							
Min. 9% Reserves including TABOR Begin FY 17-18	\$ 10,342,392	\$ 11,100,545	\$ 12,085,082	\$ 12,615,528	\$ 11,568,971	\$ 1,781,171	\$ 13,350,142
Revenue	114,915,472	123,339,385	134,278,686	140,172,538	128,544,120	19,790,792	148,334,912
Less: Expenditures	109,167,290	123,989,082	133,293,451	139,511,682	150,130,201	15,142,396	165,272,597
Excess Revenue over (under) Expenditures	\$ 5,748,182	\$ (649,697)	\$ 985,235	\$ 660,856	\$ (21,586,081)	\$ 4,648,396	\$ (16,937,685)

School District 60			
Proposed FY 24-25 Budget			
SUMMARY COMPARING FY 2023-2024 to Proposed FY 2024-2025 Budget			
Revenue:			
	Estimates FY 2023-2024-Revenue	\$	140,172,538
	Anticipated Increase (Decrease) to Funding for FY 2024-2025		8,162,374
	FY 24-25 Budgeted Revenues		\$ 148,334,912
Expenses:			
	Actual FY 2022 - 2023 Expenditures	\$	<u>133,293,449</u>
Salary and Benefits			
	Instruction plus Extra Curricular	\$ 4,536,482	
	ESS	1,215,665	
	Support Services - Student	608,344	
	Support Services - Instructional	844,932	
	General Administration	233,769	
	School Administration - Principal	401,062	
	Business Services	727,167	
	Facilities	2,359,780	
	Human Resources	210,643	
	Information Technology	417,675	
	Other (Retiree Life/Excused Leave)	776,722	
			12,332,241
Purchased Services			
	Instruction	2,830,043	
	Support Services - Student	263,388	
	Support Services - Instructional	530,545	
	General Administration	317,252	
	School Administration - Principal	(15,943)	
	Business Services	200,821	
	Facilities (SRO/Utilities)	187,534	
	Risk Management (decrease in workers comp)	-	
	Transportation	1,119,038	
	Human Resources	61,270	
	Information Technology	263,102	
	Other (Retiree Life/Excused Leave)	20,332	
	Construction Services	-	
			5,777,381
Supplies, Printing (excludes Capital Expenditures and prior year carry forward)			
	Instruction	4,393,438	
	Support Services - Student	42,851	
	Support Services - Instructional	111,715	
	General Administration	100,339	
	School Administration - Principal	1,002,146	
	Business Services	263,251	
	Facilities	831,892	
	Transportation	1,090	
	Human Resources	13,238	
	Information Technology	143,977	
	Other	88,671	
	Debt	-	
			6,992,607
Capital Expenditures and Other			
	Instruction	379,685	
	Support Services - Student	12,502	
	Support Services - Instructional	27,110	
	School Administration - Principal	15,781	
	General Administration	6,675	
	Business Services	36,418	
	Facilities	11,284	
	Human Resources	10,800	
	Information Technology	258,432	
	Other	-	
			758,688
	Anticipated 2023-2024 Expenditures Before One Time Expenditures		\$ 159,154,366
	Excess Revenue over Expenses Before One Time Expenditures		(10,819,454)
	Total One time Expenditures		\$ -
	Excess of Expenses over Revenue for 2024-2025 Budget		\$ (10,819,454)
RESERVES			
	Beginning Fund Balance	\$	32,691,861
	Revenue		148,334,912
	Expenditures before one time expenditures		<u>165,272,597</u>
	Ending Fund Balance before one time expenditures	\$	15,754,176
	One time expenditures		-
	Ending Fund Balance after one time expenditures	\$	15,754,176
			11%
			11%

SCHOOL DISTRICT 60							
GENERAL FUND DETAIL REVENUE							
Proposed FY 24-25 Budget							
Description	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	BUDGET		
					Amended FY 2023-2024 Budget	Increase (Decrease)	Proposed FY 2024-2025 Budget
Beginning Fund Balance - General Fund	\$ 25,947,286	\$ 31,695,468	\$ 31,045,771	\$ 32,031,006	\$ 32,045,307	\$ 646,554	\$ 32,691,861
Total Fund Balance	\$ 25,947,286	\$ 31,695,468	\$ 31,045,771	\$ 32,031,006	\$ 32,045,307	\$ 646,554	\$ 32,691,861
Revenue							
Local Sources							
1 Current Property Tax-School Finance Act	\$ 29,981,669	\$ 32,964,751	\$ 33,149,383	\$ 33,282,913	\$ 33,282,913	\$ 6,920,784	\$ 40,203,697
2 Specific Ownership Taxes-School Finance Act	2,784,855	3,052,353	3,072,642	3,132,454	3,132,454	93,973	3,226,427
3 Delinquent Penalties-School Finance Act	6,300	4,660	10,511	(82,836)	-	-	-
4 Tuition, PYC Revenue-Other Districts	164,594	179,054	115,358	115,000	175,000	-	175,000
5 Concurrent Enrollment Internal	1,081	-	544,051	200,000	230,000	-	230,000
6 Earnings on Investments	64,146	115,680	1,446,883	1,425,001	1,425,000	-	1,425,000
7 Print Shop Revenue	72,371	99,727	146,253	67,829	155,000	-	155,000
8 Indirect Revenues	1,301,369	1,893,412	2,662,613	425,205	1,065,880	-	1,065,880
9 Charter School Admin Fee + Purchsd Svcs	544,267	825,622	918,678	876,810	878,037	-	878,037
10 Charter School Capital Pass Thru	423,133	416,375	505,329	505,328	505,328	-	505,328
11 E-rate Revenues	-	46,846	-	-	-	-	-
12 Energy Efficiency Rebates	13,954	12,053	9,759	-	9,800	-	9,800
13 Other Local Revenue	180,046	323,476	343,569	64,002	160,442	-	160,442
Intermediate Sources							
14 Miscellaneous Intermediate Revenue	12,988	16,868	19,907	1,651	21,000	-	21,000
State Sources							
15 State Equalization-School Finance Act	102,454,805	109,781,941	115,044,191	120,831,851	120,831,851	354,345	121,186,196
16 Kindergarten Hold Harmless Funding	-	-	-	-	-	-	-
17 CDE Audit-October Count Adjustment	(435,376)	-	-	-	-	-	-
18 At Risk Funding	392,588	322,662	312,393	-	312,393	-	312,393
19 Colorado Vocational Educ Act Revenue	248,741	419,527	229,049	192,383	400,000	-	400,000
19 CTE Audit Adjustment	-	-	(29,366)	-	-	-	-
21 Exceptional Children Educ Act (ECEA) Revenue	4,389,243	4,938,254	6,265,102	7,307,002	7,307,002	-	7,307,002
22 State Transportation Revenue	598,905	508,359	525,906	551,440	551,440	-	551,440
22 State Transportation Revenue Audit Adjustment	(84,248)	-	-	-	-	-	-
23 Gifted & Talented State Revenue	151,546	189,225	148,622	156,725	156,725	-	156,725
24 English Language Proficiency Act (ELPA) Revenue	336,627	161,352	161,664	209,763	209,763	-	209,763
25 On Behalf State PERA	-	2,003,324	5,329,885	2,665,000	2,665,000	-	2,665,000
26 COVID 19 State Share Mitigation	288,870	-	-	-	-	-	-
27 Mitigation At Risk HB22-1186	-	287,006	-	-	-	-	-
28 Miscellaneous State Revenue	-	-	2,677	125,000	-	-	-
Federal Sources							
29 Impact Aid & Other Misc. Federal Revenue	12,851	9,484	14,878	13,904	15,000	-	15,000
30 Charter School Federal Pass Thru	-	-	-	-	-	-	-
31 ROTC Reimbursement	287,081	303,290	303,409	300,000	300,000	-	300,000
Transfers Out							
32 Transfer from (to) Athletic Fund	(1,531,160)	(1,800,000)	(1,800,000)	(2,750,000)	(2,750,000)	500,000	(2,250,000)
33 Transfer from (to) Insurance Fund	(1,350,000)	(1,850,000)	(1,850,000)	(1,850,000)	(1,850,000)	-	(1,850,000)
34 Transfer from (to) Nutrition Services Fund	-	-	-	-	-	-	-
35 Transfer from (to) Capital Projects Fund	(6,800,000)	(9,800,000)	(9,800,000)	(9,800,000)	(9,800,000)	-	(9,800,000)
36 Preschool Allocation	(4,522,853)	(5,553,097)	(5,805,672)	-	-	-	-
37 Charter School Allocations							
PSAS	(6,562,590)	(7,175,480)	(8,016,892)	(7,182,654)	(7,182,654)	(596,013)	(7,778,667)
CHPA	(8,510,329)	(9,357,338)	(9,702,096)	(10,611,232)	(10,611,232)	(534,320)	(11,145,552)
Total Revenue	\$ 114,915,472	\$ 123,339,386	\$ 134,278,686	\$ 140,172,538	\$ 141,596,143	\$ 6,738,769	\$ 148,334,912
Total Revenue and Beginning Fund Balance	\$ 140,862,758	\$ 155,034,854	\$ 165,324,457	\$ 172,203,544	\$ 173,641,450	\$ 7,385,323	\$ 181,026,773

SCHOOL DISTRICT 60							
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM							
Proposed FY 24-25 Budget							
					BUDGET		
	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	Amended FY 2023-2024 Budget	Increase (Decrease)	Proposed FY 2024-2025 Budget
II Expenditures Summary							
1 Salaries	\$ 68,801,734	\$ 77,727,763	\$ 80,784,508	\$ 85,815,861	\$ 93,563,535	\$ 628,518	\$ 94,192,053
2 Fringe Benefits	22,675,032	26,806,516	30,550,977	31,092,291	35,062,385	(14,045)	35,048,340
3 Purchased Services Professional	7,588,579	5,836,940	2,192,704	2,843,027	3,435,092	296,724	3,731,816
Purchased Services Property	-	-	1,359,102	2,102,613	2,812,068	151,308	2,963,376
Purchased Services Other	-	-	7,575,430	8,559,437	11,358,912	1,128,353	12,487,265
4 Supplies - Materials	8,050,270	9,259,570	9,120,864	8,243,827	11,782,473	3,092,139	14,874,612
5 Capital Expense	412,647	440,590	601,142	519,531	1,151,398	126,821	1,278,219
6 Other Expense	60,104	21,161	75,841	(309,542)	428,586	(376,306)	52,280
7 Other Financing Uses	578,924	604,331	1,032,882	644,636	644,636	-	644,636
Total Expenditures	\$ 108,167,290	\$ 120,696,871	\$ 133,293,449	\$ 139,511,680	160,239,085	\$ 5,033,512	\$ 165,272,597
Excess of Revenue over Expenditures	\$ 6,748,183	\$ 2,642,515	\$ 985,237	\$ 660,858	\$ (13,538,274)	\$ (3,399,411)	\$ (16,937,685)
Ending Fund Balance	\$ 32,695,469	\$ 34,337,983	\$ 32,031,008	\$ 32,691,864	\$ 13,402,365	\$ 2,351,811	\$ 15,754,176
III Expenditure Details							
Instructional Programs							
Instruction includes those activities dealing directly with the interactions between staff and students.							
A Regular Education Instruction 0010-1699							
1 Salaries	\$ 37,735,798	\$ 38,387,594	\$ 38,867,024	\$ 42,805,803	\$ 45,046,667	\$ 365,520	\$ 45,412,187
Salaries CRF Offset	(5,534,713)	-	-	-	-	-	-
2 Fringe Benefits	11,852,907	13,237,717	15,300,204	15,448,719	17,440,371	(74,967)	17,365,404
Benefits CRF Offset	(1,760,370)	-	-	-	-	-	-
3 Purchased Services Professional	1,283,936	1,335,130	86,281	61,687	195,408	95,480	290,888
Purchased Services Property	-	-	12,455	38,147	74,761	(1,740)	73,021
Purchased Services Other	-	-	2,359,333	2,674,286	3,896,545	1,238,139	5,134,684
4 Supplies - Materials	2,050,816	2,339,980	1,960,011	1,159,411	3,386,982	2,219,001	5,605,983
5 Capital Expense	179,206	154,569	209,845	158,532	310,398	237,367	547,765
6 Other Expense	336,052	429,009	463,810	386,534	625,871	(354,432)	271,439
Subtotal Regular Education Instruction	\$ 46,143,631	\$ 55,883,999	\$ 59,258,963	\$ 62,733,119	\$ 70,977,003	\$ 3,724,368	\$ 74,701,371
B Exceptional Student Services (SPED) 1700-1799							
1 Salaries	\$ 9,096,428	\$ 9,487,641	\$ 9,313,095	\$ 11,165,373	\$ 11,865,451	\$ 49,200	\$ 11,914,651
2 Fringe Benefits	3,137,216	3,158,972	3,017,662	3,668,174	4,123,061	11,500	4,134,561
3 Purchased Services Professional	381,835	310,310	128,698	102,286	153,425	81,000	234,425
Purchased Services Property	-	-	-	-	309	-	309
Purchased Services Other	-	-	152,375	207,669	175,498	-	175,498
4 Supplies - Materials	43,119	37,282	21,525	38,685	81,309	-	81,309
5 Capital Expense	6,958	3,344	5,167	4,139	24,400	-	24,400
6 Other Expense	8,654	25,650	47,396	11,651	30,987	-	30,987
Subtotal Exceptional Student Services	\$ 12,674,210	\$ 13,023,199	\$ 12,685,918	\$ 15,197,978	\$ 16,454,440	\$ 141,700	\$ 16,596,140
C Extra-Curricular Instruction 1800-2099							
1 Salaries	\$ 10,959	\$ 24,546	\$ 11,801	\$ 11,417	\$ 23,358	\$ -	\$ 23,358
2 Fringe Benefits	2,426	5,503	2,612	2,588	4,060	-	4,060
3 Purchased Services Professional	-	-	-	5,122	10,486	-	10,486
Purchased Services Property	-	-	-	-	100	(100)	-
Purchased Services Other	-	-	-	70	-	-	-
4 Supplies - Materials	-	-	4,000	4,480	4,480	-	4,480
5 Capital Expense	-	-	-	29,809	29,809	(29,809)	-
6 Other Expense	-	18	-	-	-	-	-
Subtotal Extra-Curricular Instruction	\$ 13,384	\$ 30,067	\$ 18,413	\$ 53,486	\$ 72,293	\$ (29,909)	\$ 42,384
Total Instructional Program Expenditures	\$ 58,831,226	\$ 68,937,265	\$ 71,963,294	\$ 77,984,583	\$ 87,503,736	\$ 3,836,159	\$ 91,339,895

SCHOOL DISTRICT 60							
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM							
Proposed FY 24-25 Budget							
Description	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	BUDGET		
					Amended FY 2023-2024 Budget	Increase (Decrease)	Proposed FY 2024-2025 Budget
D Support Programs Support Services-Student							
Activities designed to assess and improve the well-being of students and to supplement the teaching process							
1 Salaries	\$ 6,493,933	\$ 6,936,892	\$ 7,258,332	\$ 8,215,162	\$ 8,456,623	\$ 200,000	\$ 8,656,623
Salaries CRF Offset	(75,637)	-	-	-	-	-	-
2 Fringe Benefits	2,013,078	2,312,836	2,749,414	2,932,884	3,053,767	46,000	3,099,767
Benefits CRF Offset	(23,171)	-	-	-	-	-	-
3 Purchased Services Professional	169,879	199,203	268,493	223,549	409,621	16,579	426,200
Purchased Services Property	-	-	-	-	-	-	-
Purchased Services Other	-	-	57,060	51,064	112,726	(925)	111,801
4 Supplies - Materials	113,205	140,603	63,181	46,416	86,843	(591)	86,252
5 Capital Expense	17,635	28,987	131,223	137,396	149,898	-	149,898
6 Other Expense	4,415	4,299	9,269	7,857	11,372	(500)	10,872
Subtotal Support Services - Students	\$ 8,713,336	\$ 9,622,820	\$ 10,536,972	\$ 11,614,329	\$ 12,280,850	\$ 260,563	\$ 12,541,413
E Support Services-Instructional Staff 2200-22							
Activities associated with assisting the Instructional Staff with content and process of providing learning experiences for students							
1 Salaries	\$ 2,627,334	\$ 2,878,614	\$ 3,148,604	\$ 3,079,593	\$ 3,561,549	\$ 158,500	\$ 3,720,049
2 Fringe Benefits	769,969	948,667	1,227,026	1,097,054	1,255,873	45,657	1,301,530
3 Purchased Services Professional	42,958	318,490	244,215	224,370	407,063	97,737	504,800
Purchased Services Property	-	-	139	75,665	78,500	-	78,500
Purchased Services Other	-	-	154,969	124,289	346,697	24,872	371,569
4 Supplies - Materials	146,005	164,943	77,978	239,698	309,705	(2,116)	307,589
5 Capital Expense	15,035	9,552	6,291	636	33,787	(6,041)	27,746
6 Other Expense	41,126	26,503	22,933	18,921	62,744	-	62,744
Subtotal Support Services-Instructional Staff	\$ 3,642,427	\$ 4,346,770	\$ 4,882,156	\$ 4,860,226	\$ 6,055,918	\$ 318,609	\$ 6,374,527
F General Administration 2300-2399							
Activities concerned with establishing and administering policy for operating the school district							
1 Salaries	\$ 674,859	\$ 817,833	\$ 843,582	\$ 760,575	\$ 938,209	\$ -	\$ 938,209
2 Fringe Benefits	190,981	257,240	302,585	265,928	322,063	-	322,063
3 Purchased Services Professional	474,054	489,710	499,651	764,146	1,014,742	-	1,014,742
Purchased Services Property	-	-	-	-	-	-	-
Purchased Services Other	-	-	54,666	56,425	123,081	-	123,081
4 Supplies - Materials	34,208	37,958	32,377	14,966	35,453	-	35,453
5 Capital Expense	4,540	3,616	3,700	1,948	8,623	-	8,623
6 Other Expense	50,701	53,447	50,410	50,535	130,387	-	130,387
Subtotal General Administration	\$ 1,429,343	\$ 1,659,804	\$ 1,786,971	\$ 1,914,523	\$ 2,572,558	\$ -	\$ 2,572,558
G School Administration 2400-2499							
Activities concerned with overall administrative responsibility for a school, or combination of schools.							
1 Salaries	\$ 6,933,791	\$ 6,843,730	\$ 7,663,253	\$ 8,546,540	\$ 9,016,913	\$ (144,702)	\$ 8,872,211
2 Fringe Benefits	2,017,027	2,120,298	2,657,267	2,813,054	2,930,680	(42,235)	2,888,445
3 Purchased Services Professional	58,802	65,128	27,758	28,000	28,621	(261)	28,360
Purchased Services Property	-	-	38,523	18,844	47,364	(21,527)	25,837
Purchased Services Other	-	-	34,255	26,072	56,209	(53,433)	2,776
4 Supplies - Materials	143,968	187,481	232,741	241,202	397,878	808,945	1,206,823
5 Capital Expense	24,791	13,120	19,008	19,219	41,560	(6,560)	35,000
6 Other Expense	17,842	14,158	16,778	9,377	67,275	(21,374)	45,901
Subtotal School Administration	\$ 9,196,221	\$ 9,243,915	\$ 10,689,583	\$ 11,702,307	\$ 12,586,500	\$ 518,853	\$ 13,105,353
H Business Services 2500-2599							
1 Salaries	\$ 1,440,062	\$ 1,609,612	\$ 1,742,301	\$ 1,636,677	\$ 2,223,875	\$ -	\$ 2,223,875
2 Fringe Benefits	447,922	530,966	644,686	613,368	753,337	-	753,337
3 Purchased Services Professional	282,482	294,012	4,776	29,696	81,658	2,200	83,858
Purchased Services Property	-	-	(110,349)	271,322	397,717	-	397,717
Purchased Services Other	-	-	4,176	10,262	30,526	-	30,526
4 Supplies - Materials	132,489	273,809	191,036	172,992	222,603	-	222,603
5 Capital Expense	9,295	13,474	-	4,950	41,368	-	41,368
6 Other Expense	(381,902)	(516,924)	(592,222)	(794,085)	(580,445)	-	(580,445)
Subtotal Business Services	\$ 1,930,348	\$ 2,204,949	\$ 1,884,405	\$ 1,945,182	\$ 3,170,639	\$ 2,200	\$ 3,172,839
Program 2400-2499 Beginning in FY 2021 50 % A/D and A/D Sec to Fund 17							

SCHOOL DISTRICT 60							
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM							
Proposed FY 24-25 Budget							
Description	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	BUDGET		
					Amended FY 2023-2024 Budget	Increase (Decrease)	Proposed FY 2024-2025 Budget
I Facilities, Maintenance and Operation of Plant 2600-2699	Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping grounds, buildings and equipment in effective working condition and state of repair						
1 Salaries	\$ 6,934,930	\$ 6,966,760	\$ 7,268,040	\$ 7,136,960	\$ 9,124,141	\$ -	\$ 9,124,141
2 Fringe Benefits	2,416,605	2,531,932	2,863,206	2,836,334	3,208,934	-	3,208,934
3 Purchased Services Professional	1,736,330	1,835,779	749,979	1,232,717	858,096	(550)	857,546
Purchased Services Property			1,207,796	1,310,108	1,777,398	73,675	1,851,073
Purchased Services Other			11,643	5,871	27,612	-	27,612
4 Supplies - Materials	4,047,568	4,720,109	5,998,718	5,784,897	6,539,060	66,900	6,605,960
5 Capital Expense	53,985	80,110	40,963	62,042	73,326	-	73,326
6 Other Expense	(36,573)	(37,994)	(15,052)	(20,427)	(9,598)	-	(9,598)
Subtotal Facilities, Maintenance and Operation of Plant	\$ 15,152,846	\$ 16,096,697	\$ 18,125,295	\$ 18,348,504	\$ 21,598,969	\$ 140,025	\$ 21,738,994
J Pupil Transportation Services 2700-2799	Activities concerned with the transportation of student to and from their places of residence and the public schools in which they are enrolled (Excludes field trips/Athletics)						
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits	-	-	-	-	-	-	-
3 Purchased Services Professional	2,204,577	-	-	-	-	-	-
Purchased Services Property		86,731	99,536	102,719	115,828	-	115,828
Purchased Services Other		2,305,481	2,449,528	2,628,179	3,734,108	-	3,734,108
4 Supplies - Materials	66,888	181,347	146,509	416,100	417,190	-	417,190
5 Capital Expense	-	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-	-
Subtotal Student Transportation	\$ 2,271,465	\$ 2,573,559	\$ 2,695,574	\$ 3,146,998	\$ 4,267,126	\$ -	\$ 4,267,126
K Human Resources 2800-2839	Activities, other than general administration, which supports each of the other instructional and supporting services programs						
1 Salaries	\$ 1,350,313	\$ 2,382,294	\$ 2,898,881	\$ 778,660	\$ 948,573	\$ -	\$ 948,573
Salaries CRF Offset	(223,511)	-	-	-	-	-	-
2 Fringe Benefits	409,503	279,071	408,399	275,166	315,897	-	315,897
Benefits CRF Offset	(97,603)	-	-	-	-	-	-
3 Purchased Services Professional	84,915	98,380	98,127	106,073	143,261	1,850	145,111
Purchased Services Property			-	-	-	-	-
Purchased Services Other			20,885	19,018	39,250	2,000	41,250
4 Supplies - Materials	19,819	25,824	29,489	32,849	38,560	-	38,560
5 Capital Expense	11,367	13,118	1,110	500	11,300	-	11,300
6 Other Expense	12,589	11,168	11,893	8,181	15,708	-	15,708
Subtotal Human Resources	\$ 1,567,393	\$ 2,809,856	\$ 3,468,785	\$ 1,220,448	\$ 1,512,549	\$ 3,850	\$ 1,516,399
L Information Systems Services 2840-2849, 2890	Activities concerned with preparing data for storage, storing data, and retrieving them for reproduction as information for management and reporting						
1 Salaries	\$ 915,771	\$ 1,016,995	\$ 1,010,759	\$ 992,980	\$ 1,334,043	\$ -	\$ 1,334,043
2 Fringe Benefits	281,756	329,238	368,230	370,673	447,285	-	447,285
3 Purchased Services Professional	398,774	421,524	58,671	43,990	101,431	1,169	102,600
Purchased Services Property	-	-	111,001	285,806	320,091	101,000	421,091
Purchased Services Other	-	-	1,059,476	1,487,616	1,539,123	17,700	1,556,823
4 Supplies - Materials	1,228,696	1,119,623	339,949	84,896	225,081	-	225,081
5 Capital Expense	89,835	120,701	183,836	100,361	426,929	(68,136)	358,793
6 Other Expense	5,451	7,247	3,763	2,808	6,600	-	6,600
Subtotal Information Systems	\$ 2,920,283	\$ 3,015,328	\$ 3,135,686	\$ 3,369,130	\$ 4,400,583	\$ 51,733	\$ 4,452,316
M Risk Management Services 2850	Activities concerned with the acquisition of various types of insurance coverage, other than employee benefits.						
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits-Work Comp	-	-	-	-	-	-	-
3 Purchased Services Professional	-	-	-	-	-	-	-
Purchased Services Property							
Purchased Services Other	1,000,000	900,000	700,000	700,000	700,000	(100,000)	600,000
4 Supplies - Materials	-	-	-	-	-	-	-
5 Capital Expense	-	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-	-
Subtotal Risk Management	\$ 1,000,000	\$ 900,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ (100,000)	\$ 600,000

SCHOOL DISTRICT 60							
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM							
Proposed FY 24-25 Budget							
Description					BUDGET		
	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	Amended FY 2023-2024 Budget	Increase (Decrease)	Proposed FY 2024-2025 Budget
N Other Support Services 2990-2999	All other support services not classified elsewhere.						
1 Salaries	\$ 421,417	\$ 375,250	\$ 758,836	\$ 686,120	\$ 1,024,133	\$ -	\$ 1,024,133
2 Fringe Benefits	1,016,786	1,094,076	1,009,684	768,348	1,207,057	-	1,207,057
3 Purchased Services Professional	45,163	51,061	23,290	17,567	25,280	1,520	26,800
Purchased Services Property	-	-	-	-	-	-	-
Purchased Services Other	-	-	11,735	16,807	25,729	-	25,729
4 Supplies - Materials	20,477	24,298	16,465	236	24,897	-	24,897
5 Capital Expense	-	-	-	-	-	-	-
6 Other Expense	1,749	4,580	56,862	9,107	67,685	-	67,685
Subtotal Support Services	\$ 1,505,592	\$ 1,549,265	\$ 1,876,873	\$ 1,498,185	\$ 2,374,781	\$ 1,520	\$ 2,376,301
O Other Support Services	Volunteer Services						
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits	-	-	-	-	-	-	-
3 Purchased Services Professional	1,741	1,839	2,764	3,824	6,000	-	6,000
Purchased Services Property	-	-	-	-	-	-	-
Purchased Services Other	-	-	-	-	-	-	-
4 Supplies - Materials	3,012	6,312	6,884	7,000	12,432	-	12,432
5 Capital Expense	-	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-	-
Subtotal Other Support Services	\$ 4,753	\$ 8,151	\$ 9,648	\$ 10,824	\$ 18,432	\$ -	\$ 18,432
P Facilities Acquisition and Construction Services 4000-4999	Due to modifications in the presentation of State funding received by PCS and passed through to the charter schools revenues are record in full rather than net as in previous years. The result is the recording of expenditures equal to the revenues.						
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits	-	-	-	-	-	-	-
3 Purchased Services Professional	423,133	-	-	-	-	-	-
Purchased Services Property	-	-	-	-	-	-	-
Purchased Services Other	-	416,374	505,328	551,808	551,808	-	551,808
4 Supplies - Materials	-	-	-	-	-	-	-
5 Capital Outlay	-	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-	-
Subtotal Facilities Acquisition and Construction Services	\$ 423,133	\$ 416,374	\$ 505,328	\$ 551,808	\$ 551,808	\$ -	\$ 551,808
Q Debt Service 5000-5999	Servicing the debt of the school district, including payments of both principal and interest and debt issuance cost.						
1 Principal	\$ 432,538	\$ 457,790	\$ 822,954	\$ 533,448	\$ 533,448	\$ -	\$ 533,448
2 Interest	146,385	146,541	209,928	111,188	111,188	-	111,188
Subtotal Debt Services	\$ 578,923	\$ 604,330	\$ 1,032,882	\$ 644,636	\$ 644,636	\$ -	\$ 644,636
Total Support Program Expenditures	\$ 50,336,064	\$ 55,051,817	\$ 61,330,157	\$ 61,527,099	\$ 72,735,349	\$ 1,197,353	\$ 73,932,702
Grand Total Expenditures	\$ 109,167,290	\$ 123,989,082	\$ 133,293,451	\$ 139,511,682	\$ 160,239,085	\$ 5,033,512	\$ 165,272,597
R Reserves & Contingencies							
1 Assigned Operating Reserve per BOE policy 6% of Revenues	6,880,143	\$ 7,400,363	\$ 8,057,593	\$ 8,410,352	\$ 8,495,769	\$ 404,326	\$ 8,900,095
2 Unassigned	15,813,855	12,684,664	14,557,786	14,763,882	(3,120,875)	457,329	(2,663,546)
3 Assigned New Facility Supplies Multi Year	1,000,000	2,500,000	-	-	-	-	-
4 Assigned Textbooks Placeholder	-	-	-	-	-	-	-
5 Assigned School Placeholder	708,558	714,041	624,516	726,516	-	726,516	726,516
6 Restricted Fund Balance Multi Year	1,461,939	896,807	1,151,215	1,151,215	827,410	323,805	1,151,215
7 Non Spendable (Prepaid Expenditures)	1,380,973	2,339,896	2,339,896	2,339,896	2,083,802	256,094	2,339,896
8 TABOR 3%-Restricted	4,450,000	4,510,000	5,300,000	5,300,000	5,116,259	183,741	5,300,000
Ending Reserves & Contingencies	\$ 31,695,468	\$ 31,045,771	\$ 32,031,006	\$ 32,691,861	\$ 13,402,365	\$ 2,351,811	\$ 15,754,176
Total Expenditures & Reserves	\$ 140,862,758	\$ 155,034,853	\$ 165,324,457	\$ 172,203,543	\$ 173,641,450	\$ 7,385,323	\$ 181,026,773

SCHOOL DISTRICT 60							
ATHLETIC FUND 17							
Proposed FY 24-25 Budget							
DESCRIPTION	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	BUDGET		
					Adopted 2023- 2024 Budget	Increase (Decrease)	Proposed FY 2024-2025 Budget
Assigned Fund Balance-Beginning-Athletics	\$ 456,308	\$ 701,845	\$ 592,835	\$ 289,835	\$ 319,431	\$ 767,124	\$ 1,086,555
Assigned Fund Balance-Beginning-Gymnastics	\$ 6,389	\$ (153)	\$ 427	\$ 6,846	2,380	3,820	6,200
	\$ 462,697	\$ 701,692	\$ 593,262	\$ 296,681	\$ 321,811	\$ 770,944	\$ 1,092,755
Revenues							
Gate Receipts/Season Passes	115,459	298,680	272,637	407,125	\$ 325,225	\$ 37,298	\$ 362,523
Participation Fees	103,180	132,510	132,502	172,137	130,000	32,890	162,890
Contributions and Donations	16,750	44,145	53,250	56,550	51,750	-	51,750
Coca Cola	-	-	-	5,000	5,000	-	5,000
Pepsi Cola	-	5,000	-	-	-	-	-
Tournament Fees/Playoffs	1,750	2,080	150	3,200	2,500	2,000	4,500
Parking Fees/Rentals	-	45,300	25,810	42,365	40,000	6,000	46,000
Miscellaneous Revenue	17,289	17,642	24,251	10,108	2,500	8,100	10,600
Gymnastics 0122	13,200	18,761	25,707	20,748	21,000	380	21,380
Concessions 1501	16,966	115,680	115,495	200,820	146,875	76,000	222,875
Transfer from General Fund	1,531,160	1,800,000	1,800,000	2,750,000	2,750,000	(500,000)	2,250,000
Indirect Revenue	1,447	1,427	1,833	1,737	1,600	292	1,892
Total Revenues	\$ 1,817,201	\$ 2,481,225	\$ 2,451,634	\$ 3,669,791	\$ 3,476,450	\$ (337,040)	\$ 3,139,410
Total Resources	\$ 2,279,898	\$ 3,182,917	\$ 3,044,896	\$ 3,966,472	\$ 3,798,261	\$ 433,904	\$ 4,232,165
Expenditures							
Extra-Curricular Instruction 1800-2099							
Salaries	\$ 908,171	\$ 1,107,927	\$ 1,141,581	\$ 1,150,486	\$ 1,373,545	\$ (154,479)	\$ 1,219,066
Fringe Benefits	220,241	269,522	282,001	287,995	345,207	(41,809)	303,398
Purchased Professional Services	92,994	152,550	167,802	220,707	210,717	76,650	287,367
Purchased Property Services	17,968	49,355	54,528	47,372	77,359	1,927	79,286
Travel/Transportation	61,909	169,977	199,323	168,235	227,777	47,398	275,175
Other Purchased Services	-	-	-	-	-	-	-
Supplies & Equipment	105,380	88,398	108,032	139,358	155,460	84,969	240,429
Dues & Fees	50,955	22,471	22,950	22,214	25,725	1,289	27,014
Sub Total Extra-Curricular Instruction	\$ 1,457,618	\$ 1,860,200	\$ 1,976,217	\$ 2,036,367	\$ 2,415,790	\$ 15,945	\$ 2,431,735
Support Services-Instructional Staff 2200-2299							
Salaries	\$ 47,721	\$ 147,922	\$ 176,523	\$ 195,135	\$ 195,774	\$ 9,118	\$ 204,892
Fringe Benefits	15,940	42,828	52,696	59,003	59,792	2,281	62,073
Purchased Services	827	223	18,690	18,185	23,297	9,691	32,988
Supplies - Materials	16,575	25,207	24,351	15,879	27,148	(6,947)	20,201
Capital Expense	250	15,988	5,426	552	6,300	315	6,615
Other Expense	5,112	9,877	6,868	6,717	9,975	500	10,475
Sub Total Support Services	\$ 86,425	\$ 242,045	\$ 284,553	\$ 295,471	\$ 322,286	\$ 14,958	\$ 337,244

SCHOOL DISTRICT 60							
ATHLETIC FUND 17							
Proposed FY 24-25 Budget							
DESCRIPTION	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	BUDGET		
					Adopted 2023-2024 Budget	Increase (Decrease)	Proposed FY 2024-2025 Budget
School Administration 2400-2499							
Salaries	\$ -	\$ 272,369	\$ 285,463	\$ 315,832	\$ 319,955	11,672	\$ 331,627
Fringe Benefits	-	79,173	86,509	89,756	100,838	3,128	103,966
Purchased Services	-	-	-	-	-	-	-
Supplies - Materials	-	-	-	-	-	-	-
Sub Total School Administration	\$ -	\$ 351,542	\$ 371,972	\$ 405,588	\$ 420,793	\$ 14,800	\$ 435,593
Facilities, Maintenance and Operation of Plant 2066-2699							
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 560	\$ 28	\$ 588
Fringe Benefits	-	-	-	-	128	7	135
Purchased Services	-	9,650	16,450	23,750	19,376	5,957	25,333
Supplies - Materials	-	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-	-
Other Expense	-	-	-	-	-	-	-
Sub Total Facilities, Maintenance and Operations	\$ -	\$ 9,650	\$ 16,450	\$ 23,750	\$ 20,064	\$ 5,992	\$ 26,056
Gymnastics 0122	19,742	18,181	19,288	21,394	22,293	3,069	25,362
Concessions 1501	14,420	108,036	79,736	97,347	148,369	46,453	194,822
Total Expenditures	\$ 1,578,205	\$ 2,589,654	\$ 2,748,216	\$ 2,879,917	\$ 3,349,595	\$ 101,217	\$ 3,450,812
Assigned Fund Balance-Ending-Athletics	701,845	592,835	289,835	1,080,355	\$ 447,579	\$ 331,556	779,135
Assigned Fund Balance-Ending-Gymnastics	(153)	427	6,846	6,200	1,087	1,131	2,218
	\$ 701,692	\$ 593,262	\$ 296,681	\$ 1,086,555	\$ 448,666	\$ 332,687	\$ 781,353
Total Expenditures & Ending Reserves	\$ 2,279,898	\$ 3,182,916	\$ 3,044,897	\$ 3,966,473	\$ 3,798,261	\$ 433,904	\$ 4,232,165

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

SCHOOL DISTRICT 60							
UNIVERSAL PRESCHOOL FUND 19							
Proposed FY 24-25 Budget							
Description					BUDGET		
	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	Amended FY 2023-2024 Budget	Increase (Decrease)	Proposed FY 2024-2025 Budget
Reserved Fund Balance - Beginning	\$ 2,255,254	\$ 1,874,501	\$ 2,505,883	\$ 3,353,804	\$ 3,353,804	\$ (1,028,387)	2,325,417
Revenues							
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Per Pupil Funding-Early Childhood Education Ended 6-30-2023	4,522,852	5,553,097	5,805,672	-	-	-	-
Hold Harmless Funding							
Universal Preschool Funding - CDEC 4 YEAR OLD	-	-	-	2,480,705	2,604,039	(48,913)	2,555,126
Universal Preschool Funding - CDEC 3 YEAR OLD	-	-	-	1,300,391	1,300,391	-	1,300,391
Universal Preschool Funding - CDEC 3 YEAR OLD WITH IEP	-	-	-	15,631	-	15,631	15,631
Transfer to/from General Fund	-	-	-	-	-	-	-
Total Revenues	\$ 4,522,852	\$ 5,553,097	\$ 5,805,672	\$ 3,796,727	\$ 3,904,430	\$ (33,282)	3,871,148
Total Resources	\$ 6,778,106	\$ 7,427,598	\$ 8,311,555	\$ 7,150,531	\$ 7,258,234	\$ (1,061,669)	6,196,565
Expenditures							
Regular Education Instruction 0040							
Salaries	\$ 2,752,119	\$ 2,812,425	\$ 2,757,724	\$ 3,081,590	\$ 3,036,855	\$ (268,744)	\$ 2,768,111
Benefits	1,032,091	1,029,358	964,191	1,045,163	1,158,509	(178,136)	980,373
Purchased Educational Services	298,787	359,652	367,433	149,246	250,824	(242,016)	8,808
Purchased Services Property	-	-	25,000	-	-	-	-
Other Purchased Services	23,000	24,616	2,251	12,204	49,189	-	49,189
Supplies	81,223	56,840	47,914	54,018	138,972	(5,086)	133,887
Equipment	152,597	1,200	792	60,960	137,189	56,361	193,550
Other	25,687	28,293	26,519	24,262	44,173	(5,849)	38,325
Subtotal Instruction	\$ 4,365,504	\$ 4,312,383	\$ 4,191,824	\$ 4,427,443	\$ 4,815,711	\$ (643,469)	\$ 4,172,242
Support Services-Instructional Staff 2200-2299							
Salaries	\$ 238,957	\$ 255,669	\$ 263,394	\$ 303,771	\$ 327,211	43,673	\$ 370,884
Benefits	70,329	76,487	79,349	92,724	114,965	2,220	117,185
Other Purchased Services	-	-	1,992	-	491	(491)	-
Supplies	2,672	2,162	2,960	1,177	2,616	-	2,616
Equipment	-	-	-	-	-	-	-
Other	-	-	-	-	2,369	-	2,369
Subtotal Support Service Instructional	\$ 311,958	\$ 334,318	\$ 347,695	\$ 397,671	\$ 447,652	\$ 45,402	\$ 493,054
Other Support Services							
Capital Projects Fund Allocation	\$ 145,500	\$ 145,500	\$ 145,500	\$ -	\$ -	\$ -	\$ -
Insurance Fund Allocation	28,900	28,900	28,900	-	-	-	-
Indirect charge	51,743	100,614	115,884	-	-	-	-
Subtotal Support Services	\$ 226,143	\$ 275,014	\$ 290,284	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition and Construction Services 4000-4999							
Replace playgrounds	\$ -	\$ -	\$ 127,947	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 4,903,605	\$ 4,921,715	\$ 4,957,751	\$ 4,825,114	\$ 5,263,363	\$ (598,067)	\$ 4,665,296
Reserved Fund Balance - Ending UPK	\$ -	\$ -	\$ -	\$ 2,325,417	1,994,871	\$ (463,602)	\$ 1,531,269
Reserved Fund Balance - Ending	\$ 1,874,501	2,505,883	3,353,804	-	-	-	-
	\$ 1,874,501	\$ 2,505,883	\$ 3,353,804	\$ 2,325,417	\$ 1,994,871	\$ (463,602)	\$ 1,531,269
Total Expenditures & Fund Balance	\$ 6,778,106	\$ 7,427,598	\$ 8,311,555	\$ 7,150,531	\$ 7,258,234	\$ (1,061,669)	\$ 6,196,565

OTHER FUNDS

SCHOOL DISTRICT 60							
NUTRITION SERVICES FUND 21							
Proposed FY 24-25 Budget							
					BUDGET		
	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	Amended FY 2023-2024 Budget	Increase (Decrease)	Proposed FY 2024-2025 Budget
Assigned Fund Balance	\$ 6,103,103	\$ 6,997,744	\$ 7,263,584	\$ 8,961,048	\$ 8,961,048	\$ 849,082	\$ 9,810,130
Prior Period Adjustment	-	(160,639)	-	-	-	-	-
Non Spendable Fund Balance	124,463	-	-	-	-	-	-
Total Fund Balance	\$ 6,227,566	\$ 6,837,105	\$ 7,263,584	\$ 8,961,048	\$ 8,961,048	\$ 849,082	\$ 9,810,130
Revenues							
Interest Earnings	\$ 7,468	\$ 11,375	\$ 183,392	\$ 266,924	\$ 219,887	\$ 47,037	\$ 266,924
Student Lunch Revenue	-	-	-	-	-	-	-
Adult Meal Revenue	25,824	4,279	4,640	3,838	7,509	(3,669)	3,840
Ala Carte Sales	15,496	30,202	22,975	43,957	59,209	(15,248)	43,961
Other	211,274	204,039	34,854	12,518	39,482	(31,798)	7,684
Healthy School Meals for All Breakfast	-	-	-	150,473	448,800	(298,330)	150,470
Healthy School Meals for All Lunch	-	-	-	362,525	1,080,579	(718,054)	362,525
Other State Revenue	70,648	70,169	71,988	124,967	124,966	1	124,967
Federal Revenue							
Breakfast Grant 4559 COVID 19 Begin Oct 2020	1,770,781	2,812,591	-	-	-	-	-
Lunch Grant 4559 COVID 19 Begin Oct 2020	3,214,990	5,773,732	-	-	-	-	-
Breakfast Grant 4553***	-	-	2,857,033	2,674,308	2,665,561	8,746	2,674,307
Lunch Grant 4555 ***	-	-	5,378,430	5,024,205	4,911,138	931,006	5,842,144
Commodities	498,981	702,039	679,672	694,192	694,192	(103,990)	590,202
COVID 19 CARES	826,026	-	-	-	-	-	-
COVID 19 Emergency Operational Cost Reimbursement	582,762	-	-	-	-	-	-
Summer Lunch Program	-	285,530	130,361	38,749	39,000	(250)	38,750
USDA Supply Chain Assistance	-	-	540,018	293,268	293,268	(293,268)	-
Other - Grants	274,223	521,054	528,665	503,323	654,359	(153,042)	501,317
Transfer In from General Fund	-	-	-	-	-	-	-
Total Revenues	\$ 7,498,472	\$ 10,415,009	\$ 10,432,029	\$ 10,193,248	\$ 11,237,950	\$ (630,859)	\$ 10,607,091
Total Resources	\$ 13,726,038	\$ 17,252,114	\$ 17,695,612	\$ 19,154,296	\$ 20,198,998	\$ 218,223	\$ 20,417,221
Expenditures							
Director of Nutrition Program 3110							
Salaries	\$ 256,421	\$ 183,661	\$ 172,778	\$ 193,525	\$ 265,860	\$ -	\$ 265,860
Benefits	78,519	53,429	51,830	58,385	89,115	-	89,115
Purchased Services	108,370	8,321,783	7,371,486	8,528,348	10,036,260	-	10,036,260
Supplies	99,118	59,098	41,463	71,062	75,580	(4,174)	71,405
Equipment	-	-	-	-	-	-	-
Other	4,962	3,468	1,890	1,200	9,126	174	9,300
Indirect Cost	297,897	61,000	61,000	49,410	65,880	-	65,880
Subtotal Director of Nutrition	\$ 845,287	\$ 8,682,439	\$ 7,700,447	\$ 8,901,930	\$ 10,541,821	\$ (4,000)	\$ 10,537,821
Food Preparation/Serving Program 3120							
Salaries	\$ 1,990,189	\$ 22,661	\$ -	\$ 160	\$ -	\$ -	\$ -
Benefits	659,987	15,436	-	37	-	-	-
Purchased Services	68,255	106,681	83,282	72,468	218,914	-	218,914
Commodities	498,981	702,039	679,672	-	694,192	(103,990)	590,202
Other Food Supplies	2,342,567	26,980	4,886	99,118	138,993	(6,000)	132,993
Non-Food Supplies	156,268	33,035	28,217	59,847	73,057	10,000	83,057
Equipment	22,581	222,272	229,350	202,200	1,117,146	-	1,117,146
Other	-	-	-	-	-	-	-
Subtotal Food Preparation/Serving	\$ 5,738,828	\$ 1,129,103	\$ 1,025,407	\$ 433,830	\$ 2,242,302	\$ (99,990)	\$ 2,142,312

SCHOOL DISTRICT 60							
NUTRITION SERVICES FUND 21							
Proposed FY 24-25 Budget							
	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	BUDGET		
					Amended FY 2023-2024 Budget	Increase (Decrease)	Proposed FY 2024-2025 Budget
Food Delivery Program 3130							
Salaries	\$ 104,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	26,571	15	-	-	-	-	-
Purchased Services	4,749	16,697	1,981	1,169	11,448	-	11,448
Supplies	8,727	6,813	6,730	7,237	10,260	-	10,260
Equipment - Vehicles	-	153,463	-	-	60,000	-	60,000
Other	-	-	-	-	-	-	-
Subtotal Food Delivery	\$ 144,180	\$ 176,988	\$ 8,711	\$ 8,406	\$ 81,708	\$ -	\$ 81,708
Total Expenditures	\$ 6,728,295	\$ 9,988,530	\$ 8,734,564	\$ 9,344,166	\$ 12,865,831	\$ (103,990)	\$ 12,761,841
Committed Fund Balance	\$ 6,939,788	7,263,583.65	\$ 8,961,048	\$ 9,810,130	\$ 7,333,167	\$ 322,213	\$ 7,655,380
Prior Period Adjustment	-	-	-	-	-	-	-
Non Spendable Fund Balance	57,956	-	-	-	-	-	-
Total Fund Balance	\$ 6,997,744	\$ 7,263,584	\$ 8,961,048	\$ 9,810,130	\$ 7,333,167	\$ 322,213	\$ 7,655,380
Total Expenditures & Net Assets	\$ 13,726,038	\$ 17,252,114	\$ 17,695,612	\$ 19,154,296	\$ 20,198,998	\$ 218,223	\$ 20,417,221
*** USDA returning to prepandemic coding							

DRAFT

SCHOOL DISTRICT 60									
GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22									
Proposed FY 24-25 Budget									
DESCRIPTION	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	2023-2024 Carryover Estimated	2024-2025 Grant Awards	BUDGET		
							Adopted Budget FY 2023 2024	Increase (Decrease)	Proposed FY 2024-2025 Budget
Revenues									
Federal Grants	\$ 25,506,574	\$ 25,048,370	\$ 35,064,882	\$ 34,099,321	\$ -	\$ 16,482,127	\$ 68,211,835	\$ (51,729,708)	\$ 16,482,127
State Grants	3,956,164	3,590,465	3,054,648	-	957,054	6,083,986	7,205,037	(163,997)	7,041,040
Local Grants	97,350	141,815	174,958	-	92,854	899,720	992,574	0	992,574
Total Revenues	\$ 29,560,088	\$ 28,780,650	\$ 38,294,488	\$ 34,099,321	\$ 1,049,908	\$ 23,465,833	\$ 76,409,446	\$ (51,893,705)	\$ 24,515,741
Expenditures									
Federal Grants									
No Child Left Behind, Title I, Part A: Improving Basic Programs	\$ 6,260,480	\$ 6,912,509	\$ 7,356,911	\$ 5,248,524	\$ -	\$ 7,027,999	\$ 9,172,421	\$ (2,144,422)	\$ 7,027,999
Coronavirus Relief Fund	8,201,131	-	-	-	-	-	-	-	-
Special Education: Grants to States IDEA Part B	3,385,305	3,308,849	3,136,418	2,953,189	-	-	3,709,095	(3,709,095)	-
Carl Perkins Vocational & Applied Technology Education Act, Title I, Vocational Education	111,456	114,199	37,717	-	-	-	343,627	(343,627)	-
Individuals with Disabilities Education Act, Part B (IDEA): Special Education: Preschool Grants	80,773	86,754	69,173	-	-	-	127,362	(127,362)	-
No Child Left Behind: Title III Part A: English Language Acquisition: Language Enhancement	91,932	59,647	58,241	-	-	63,213	105,010	(41,797)	63,213
No Child Left Behind, Title II, Part A. Teacher and Principal Training and Recruiting Fund	964,541	832,307	866,721	-	-	882,672	1,348,609	(465,937)	882,672
Elementary and Secondary School Emergency Relief Funds III ARP	-	923,372	8,816,559	25,897,608	-	-	32,467,198	(32,467,198)	-
ARP ESSER II Supplemental	-	-	98,156	-	-	-	42,989	(42,989)	-
Elementary and Secondary School Emergency Relief II Supplemental Set-Aside ESS	-	4,151	92,542	-	-	-	62,621	(62,621)	-
Elementary and Secondary School Emergency Relief Funds II CRRSA	25,513	7,746,449	10,109,188	-	-	-	2,019,898	(2,019,898)	-
Every Student Succeeds Act (ESSA), Title IV-A: Student Support and Academic Enrichment Grants	465,068	377,785	388,917	-	-	508,243	966,716	(458,473)	508,243
Elementary and Secondary School Emergency Relief Funds	2,349,185	2,348,392	-	-	-	-	-	-	-
American Rescue Plan ESSER- EASI	-	61,015	468,996	-	-	-	741,505	(741,505)	-
Teacher Mentor Program Grant	-	-	210,372	-	-	-	689,033	(689,033)	-
CDE Learning Cohort	-	15,105	29,895	-	-	-	-	-	-
Stronger connections Grant	-	-	-	-	-	-	-	-	-
ESSER III SA Learning Math Cohort	-	-	556	-	-	-	-	-	-
SNAP EBT	-	-	5,950	-	-	-	-	-	-
CNP Farm to School	-	11,578	-	-	-	-	-	-	-
No Child Left Behind, Title I, Part A: Improving Basic Programs Operated by Schools. Turnaround Grant	370,023	236,505	75,879	-	-	-	633,000	(633,000)	-
Coronavirus Relief Fund At Risk Funding	1,679,151	-	-	-	-	-	-	-	-
Idea Part C Child Find	266	-	-	-	-	-	-	-	-
McKinney-Vento Homeless Education Assistance Improvement Act of 2001 Title X NCLB	-	-	6,166	-	-	-	139,109	(139,109)	-
Race to the Top - Early Childhood Readiness Assessment	-	-	-	-	-	-	-	-	-
PSAS Safe School Reopening	435,000	-	-	-	-	-	-	-	-
IDEA Part B American Rescue Plan (ARP)	-	226,323	366,760	-	-	-	178,026	(178,026)	-
IDEA Preschool American Rescue Plan (ARP)	-	-	-	-	-	-	-	-	-
Response, Innovation, and Student Equity (RISE) Education Fund	-	-	551,847	-	-	-	756,454	(756,454)	-
GEER- Bright Spot Award	-	-	175,962	-	-	-	50,000	(50,000)	-
ELC CDPHE	-	19,088	6,728	-	-	-	6,728	(6,728)	-
Emergency Response CDE Nursing Workforce	-	59,725	60,002	-	-	-	-	-	-
Title III	268	-	-	-	-	-	-	-	-
American Rescue Plan ESSER Homeless Children and Youth	-	32,556	32,736	-	-	-	-	-	-
American Rescue Plan ESSER III Homeless Children and Youth-II	-	27,924	23,555	-	-	-	85,896	(85,896)	-
Medicaid - Reimbursement	1,055,578	1,644,137	2,018,937	-	-	-	6,566,540	(6,566,540)	-
Other Federal Grants	30,905	-	-	-	-	8,000,000	8,000,000	-	8,000,000
Subtotal Federal Grants	\$ 25,506,574	\$ 25,048,370	\$ 35,064,882	\$ 34,099,321	\$ -	\$ 16,482,127	\$ 68,211,835	\$ (51,729,708)	\$ 16,482,127

SCHOOL DISTRICT 60									
GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22									
Proposed FY 24-25 Budget									
DESCRIPTION	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	2023-2024 Carryover Estimated	2024-2025 Grant Awards	BUDGET		
							Adopted Budget FY 2023 2024	Increase (Decrease)	Proposed FY 2024-2025 Budget
State Grants									
School Counselor Corp Grant	\$ -	\$ -	\$ -		\$ -	\$ 41,900	\$ 20,000	\$ 21,900	\$ 41,900
Early Literacy Grant	1,799,349	2,087,535	1,259,316		13,344	\$ 200,280	20,000	193,624	213,624
READ Act	159,350	-	-		-	-	-	-	-
School Turnaround Leaders Development Program	442,814	278,483	352,415		742,426	-	921,614	(179,188)	742,426
Gifted Education Universal Screening and Qualified Personnel	42,276	31,522	39,753		-	58,249	39,754	18,495	58,249
Re-Engagement Grant - CHPA	-	-	100,000		-	-	-	-	-
Bullying Prevention Grant	215,421	199,351	-		-	-	-	-	-
Career Development Incentive Program	-	-	-		24,626	-	24,626	-	24,626
Computer Science Education Grant	24,974	43,128	28,696		7,726	30,000	36,400	1,326	37,726
ELG Professional Development	3,750	117,100	148,458		-	-	197,478	(197,478)	-
ELG Sustainability	63,418	-	228,855		12,101	-	49,075	(36,974)	12,101
Ninth Grade Success	83,268	10,672	79,977		38,272	61,558	97,454	2,376	99,830
READ Act	1,094,391	716,857	724,839		47,475	680,799	724,957	3,317	728,275
Connecting Colorado Students	27,153	58,646	-		-	-	-	-	-
CPW Archery	-	-	-		-	-	-	-	-
Child Care Relief - DHS	-	47,171	-		70,779	-	70,779	-	70,779
Outdoor Equity Grant Program CPW	-	-	81,144		-	-	1,356	(1,356)	-
Sole CPW	-	-	11,195		305	11,200	1,544	9,960	11,505
Other State Grants	-	-	-		-	5,000,000	5,000,000	-	5,000,000
Subtotal State Grants	\$ 3,956,164	\$ 3,590,465	\$ 3,054,648	\$ -	\$ 957,054	\$ 6,083,986	\$ 7,205,037	\$ (163,997)	\$ 7,041,040
Other Grants									
Local Grants	\$ 97,350	\$ 141,815	\$ 174,958		\$ 92,854	\$ 899,720	\$ 992,574	\$ 0	\$ 992,574
Subtotal Other Grants	\$ 97,350	\$ 141,815	\$ 174,958	\$ -	\$ 92,854	\$ 899,720	\$ 992,574	\$ 0	\$ 992,574
Total Expenditures	\$ 29,560,088	\$ 28,780,650	\$ 38,294,488	\$ 34,099,321	\$ 1,049,908	\$ 23,465,833	\$ 76,409,446	\$ (51,893,705)	\$ 24,515,741

SCHOOL DISTRICT 60							
FUND 23 STUDENT ACTIVITY FUND							
Proposed FY 24-25 Budget							
Description	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	BUDGET		
					Amended FY 2023-2024 Budget	Increase (Decrease)	Proposed FY 2024-2025 Budget
Committed Fund Balance - Beginning	\$ 2,070,767	\$ 1,974,811	\$ 2,143,681	\$ 2,475,588	\$ 2,475,588	\$ 243,486	\$ 2,719,074
Revenues							
Interest Revenue	\$ 2,394	\$ 3,768	\$ 60,750	\$ 88,420	\$ 58,925	\$ 29,075	\$ 88,000
Local Revenue	596,427	1,467,407	1,932,000	2,048,002	2,500,000	-	2,500,000
Total Revenues	\$ 598,821	\$ 1,471,175	\$ 1,992,750	\$ 2,136,422	\$ 2,558,925	\$ 29,075	\$ 2,588,000
Total Resources	\$ 2,669,588	\$ 3,445,986	\$ 4,136,431	\$ 4,612,010	\$ 5,034,513	\$ 272,561	\$ 5,307,074
Expenditures							
Salary	\$ -	\$ 3,727	\$ 9,461	\$ 10,462	\$ 15,292	\$ -	\$ 15,292
Benefits	-	889	2,230	2,117	3,495	-	3,495
Purchased Services	32,856	285,123	398,487	449,048	572,000	-	572,000
Supplies	597,902	986,212	1,222,540	1,249,662	3,691,627	-	3,691,627
Equipment	5,394	7,177	2,108	162,934	298,612	-	298,612
Other (Printing/Dues & Fees)	58,625	19,177	26,017	18,713	40,000	-	40,000
Total Expenditures	\$ 694,777	\$ 1,302,305	\$ 1,660,843	\$ 1,892,936	\$ 4,621,026	\$ -	\$ 4,621,026
Committed Fund Balance - Ending	\$ 1,974,811	\$ 2,143,681	\$ 2,475,588	\$ 2,719,074	\$ 413,487	\$ 272,561	\$ 686,048
Total Expenditures and Net Assets	\$ 2,669,588	\$ 3,445,986	\$ 4,136,431	\$ 4,612,010	\$ 5,034,513	272,561	\$ 5,307,074

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

SCHOOL DISTRICT 60							
BOND REDEMPTION FUND 31							
Proposed FY 24-25 Budget							
Description	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	BUDGET		
					Amended FY 2023-2024 Budget	Increase (Decrease)	Proposed FY 2024-2025 Budget
Restricted Fund Balance-Beginning	\$ 16,994,557	\$ 17,642,323	\$ 19,142,706	\$ 18,912,430	\$ 18,912,430	\$ (346,908)	\$ 18,565,522
Revenues & Other Sources							
Interest Income	\$ 20,975	\$ 36,196	\$ 548,140	\$ 700,874	\$ 600,000	\$ 100,000	700,000
State Parks	84	159	57	60	-	-	-
Property Taxes	19,974,221	19,462,543	17,595,875	16,887,842	17,698,889	28,422	17,727,311
Total Revenues	\$ 19,995,280	\$ 19,498,898	\$ 18,144,072	\$ 17,588,776	\$ 18,298,889	\$ 128,422	18,427,311
Total Resources	\$ 36,989,837	\$ 37,141,221	\$ 37,286,778	\$ 36,501,206	\$ 37,211,319	\$ (218,486)	\$ 36,992,833
Expenditures & Other Uses							
Interest Long-Term Debt	\$ 924,075	\$ 564,825	\$ 190,350	\$ -	\$ -	\$ -	\$ -
Principal Long-term Debt	7,005,000	7,365,000	7,730,000	-	-	-	-
Banking Fees	5,900	3,900	3,500	3,500	6,000	-	6,000
Interest Long-Term Debt 2020 Bond	9,438,025	9,391,650	9,782,969	9,189,775	9,189,775	89,250	9,279,025
Principal Long-term Debt 2020 Bond	1,855,000	-	-	8,075,000	8,075,000	400,000	8,475,000
Interest Long-Term Debt 2020 Bond for BEST	119,514	245,115	235,000	224,711	224,710	(10,529)	214,181
Principal Long-term Debt 2020 Bond for BEST	-	428,025	432,529	442,698	442,698	10,408	453,106
Banking Fees 2020 Bond	-	-	-	-	-	-	-
Total Expenditures	\$ 19,347,514	\$ 17,998,515	\$ 18,374,348	\$ 17,935,684	\$ 17,938,183	\$ 489,128	\$ 18,427,311
Increase (Decrease) to Fund Balance	\$ 647,766	\$ 1,500,383	\$ (230,276)	\$ (346,908)	\$ 360,706	\$ (360,706)	\$ (0)
Restricted Fund Balance-Ending	\$ 17,642,323	\$ 19,142,706	\$ 18,912,430	\$ 18,565,522	\$ 19,273,136	\$ (707,614)	\$ 18,565,522
Total Expenditures & Fund Balance	\$ 36,989,837	\$ 37,141,221	\$ 37,286,778	\$ 36,501,206	\$ 37,211,319	\$ (218,486)	\$ 36,992,833

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

SCHOOL DISTRICT 60							
BUILDING FUND BOND 2020 FUND 41 BY LOCATION							
Proposed FY 24-25 Budget							
Description	Proposed FY 24-25 Budget				BUDGET		
	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	Amended 2023-2024 Budget	Increase (Decrease)	Proposed FY 2024-2025 Budget
Beginning Fund Balance							
Committed Fund Balance	\$ 208,731,508	\$ 212,036,263	\$ 22,027,809	\$ -	\$ -	\$ 1,306,824	\$ 1,306,824
Committed Fund Balance - Carryover Projects	44,733,077	-	25,496,923	(40,024,222)	(40,024,222)	33,898,665	(6,125,557)
Committed Fund Balance - Construction In Progress	1,921,858	25,663,892	92,467,244	89,168,820	89,168,820	(57,007,747)	32,161,073
Beginning Fund Balance	\$ 255,386,443	\$ 237,700,155	\$ 139,991,976	\$ 49,144,598	\$ 49,144,598	\$ (21,802,258)	\$ 27,342,340
Revenues							
Investment Income	\$ 2,855,837	\$ 1,984,191	\$ 2,974,109	\$ 2,872,951	\$ 1,913,670	\$ (1,413,670)	\$ 500,000
Dividends	3,750	85,172	75,839	12,788	25,000	(25,000)	-
Bond Principal	-	-	-	-	-	-	-
Bond Premium/Discount	-	-	-	-	-	-	-
Realized Gain (Loss) on Investments	278,111	-	-	-	-	-	-
Unrealized Gains (Loss) on Investments	(2,090,122)	(1,715,346)	213,404	177,717	133,415	(133,415)	-
Other Energy Rebates	-	-	-	462,251	602,251	(462,251)	140,000
BEST Grant Franklin	5,320,000	-	-	2,121,702	1,755,685	(1,755,685)	-
BEST Grant Sunset Park	5,320,000	-	71,621	2,716,489	1,933,970	(1,933,970)	-
Total Revenues	\$ 11,687,576	\$ 354,018	\$ 3,334,973	\$ 8,363,897	\$ 6,363,991	\$ (5,723,991)	\$ 640,000
Total Resources	\$ 267,074,019	\$ 238,054,173	\$ 143,326,949	\$ 57,508,495	\$ 55,508,589	\$ (27,526,249)	\$ 27,982,340
Expenditures							
Baca Elementary	\$ 14,955	\$ 11,224	\$ (0)	\$ -	\$ -	\$ -	\$ -
Belmont Elementary	63,948	15,481	749,017	20,000	20,000	(20,000)	-
Bessemer Elementary	14,955	11,224	(0)	-	-	-	-
Beulah Heights Elementary	80,307	478,069	136,807	-	-	-	-
Bradford Elementary	14,955	11,224	(0)	-	-	-	-
Columbian Elementary	14,955	11,224	-	-	-	-	-
Fountain IMS	14,955	41,387	-	-	-	-	-
Franklin Elementary	149,546	1,855,851	4,481,584	1,891,043	1,615,080	(1,507,291)	107,789
Franklin Technology	-	-	6,300	166,502	190,815	(174,321)	16,494
Franklin Demo	-	-	142,755	-	279,921	-	279,921
Franklin Site Improvements	-	-	1,324,074	26,618	105,441	(26,618)	78,823
Goodnight K-8	14,955	11,224	-	-	-	-	-
Haaff Elementary	14,955	11,224	-	-	-	-	-
Highland Park Elementary	756,850	693,476	151,813	-	-	-	-
Heritage Elementary	14,955	11,224	-	-	-	-	-
Irving Elementary	14,955	194,453	1,578	-	-	-	-
Minnequa Elementary	502,200	14,839	31,831	-	-	-	-
Morton Elementary	14,955	64,004	-	-	-	-	-
Park View Elementary	14,955	84,264	1,578	-	-	-	-
South Park Elementary	200,448	70,384	304,078	332,128	332,128	1,667,872	2,000,000
Sunset Park Elementary	137,548	1,873,351	5,870,061	2,613,746	3,963,300	(3,113,747)	849,553
Sunset Park Technology	-	-	6,740	227,997	286,374	(267,305)	19,069
Sunset Park Demo	-	-	72,521	-	147,144	(147,144)	-
Sunset Park Site Improvements	-	-	324,249	43,888	464,762	(327,485)	137,277
Corwin International Magnet School	14,955	11,224	-	-	-	-	-
Heaton Middle School	313,614	43,288	237,230	-	-	3,000,000	3,000,000
Pueblo Academy of Arts	4,160,744	5,216,569	949,977	3,562	3,563	2,996,437	3,000,000
Risley Middle School	14,955	11,224	-	-	-	-	-
Roncalli Middle School	14,955	11,224	-	-	-	-	-
Centennial High School	6,633,227	36,999,331	17,913,612	7,790,157	6,007,961	(5,759,653)	248,308
Centennial High School Site Improvements	-	-	4,528,478	120,331	3,521,052	(283,380)	3,237,672
Centennial High School Tech	-	-	-	327,945	292,947	(266,120)	26,827
Centennial Demo	-	-	-	7,670	2,117,445	(230,470)	1,886,975

SCHOOL DISTRICT 60							
BUILDING FUND BOND 2020 FUND 41 BY LOCATION							
Proposed FY 24-25 Budget							
Description	Proposed FY 24-25 Budget				BUDGET		
	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	Amended 2023-2024 Budget	Increase (Decrease)	Proposed FY 2024-2025 Budget
Central High School	970,295	4,714,162	3,998,875	1,355,768	1,355,768	(1,355,768)	-
East High School	7,181,265	35,721,891	18,199,299	6,832,104	6,007,961	(5,993,423)	14,538
Easy High School Site Improvements	-	-	6,141,239	83,541	3,447,253	154,957	3,602,210
East High Tech	-	-	273,880	311,834	281,674	(250,011)	31,663
East High Demo	-	-	24,843	1,914,966	1,901,724	(1,901,724)	-
South High School	5,489,480	3,685,605	398,417	6,471	6,471	4,993,529	5,000,000
Freed Nettie S	360,569	4,886,105	25,780,970	2,445,107	3,291,340	(2,695,107)	596,233
Freed Nettie S Tech	-	-	-	164,844	225,679	(210,247)	15,432
Freed Nettie S Site Improvements	-	-	1,608,340	3,448,761	3,448,761	(3,448,761)	-
Paragon	14,955	11,224	-	-	-	-	-
Administration	14,955	68,976	776	-	-	-	-
Paying Agent Fee	4,500	-	9,000	4,500	9,000	(9,000)	-
Advisory Services	146,854	114,505	24,239	5,805	20,000	(18,500)	1,500
Bond Issuance Cost	-	-	-	-	-	-	-
Advertising	-	264	-	-	5,000	(5,000)	-
Contingency	-	-	-	-	15,925,040	(13,925,040)	2,000,000
Salary Const Manager	80,001	81,997	84,117	16,746	16,746	(16,746)	-
PERA Medicare	17,905	18,359	19,263	3,830	3,830	(3,830)	-
Benefits	1,117	1,132	1,166	-	-	-	-
Purchased Services	-	-	-	-	-	-	-
Purchased Services Mileage/Travel	-	-	-	-	-	-	-
Supplies	4,822	1,726	699	63	63	(63)	-
Motor Fuel	791	1,946	1,870	228	2,000	(2,000)	-
Electronic Media	1,598	315	-	-	191	(191)	-
Equipment	825	-	-	-	-	-	-
Printing	-	-	-	-	-	-	-
Facilities	14,955	11,224	-	-	-	-	-
Pass Thru CHPA	432,214	355,630	-	-	212,156	-	212,156
Pass Thru PSAS FH	-	618,926	381,074	-	-	-	-
Heroes	1,414,001	-	-	-	-	-	-
Carlile (closed 2021 move to loc 979)	14,955	11,224	-	-	-	-	-
Total Expenditures	\$ 29,373,865	\$ 98,062,197	\$ 94,182,351	\$ 30,166,155	\$ 55,508,589	\$ (29,146,149)	\$ 26,362,440
Fund Balance Designations							
Committed Fund Balance	\$ 212,036,262	\$ 22,027,809	\$ -	\$ 1,306,824	\$ -	1,619,900	\$ 1,619,900
Committed Fund Balance - Carryover Projects*	-	25,496,923	(40,024,222)	(6,125,557)	-	-	-
Committed Fund Balance - CIP	25,663,892	92,467,244	89,168,820	32,161,073	-	-	-
Subtotal	\$ 237,700,154	\$ 139,991,976	\$ 49,144,598	\$ 27,342,340	\$ -	\$ 1,619,900	\$ 1,619,900
Total Expenditures and Fund Balance	\$ 267,074,019	\$ 238,054,173	\$ 143,326,949	\$ 57,508,495	\$ 55,508,589	\$ (27,526,249)	\$ 27,982,340

SCHOOL DISTRICT 60							
CAPITAL PROJECTS FUND 43							
					BUDGET		
Description	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	Amended FY 2023-2024 Budget	Increase (Decrease)	Proposed FY 2024-2025 Budget
Beginning Fund Balance							
Assigned Fund Balance	\$ 7,139,672	\$ 13,589,269	\$ 14,028,954	\$ 18,464,639	\$ 18,464,639	\$ 8,806,027	\$ 27,270,666
Assigned Carryover Projects-Facilities	1,203,652	1,957,916	4,097,950	480,718	480,718	2,973,229	3,453,947
Assigned Construction In Progress	-	-	973,535	7,473,311	7,473,311	(7,473,311)	-
Assigned Emergency Reserve	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000
Assigned - New School K-8	-	-	2,000,000	-	-	-	-
Non-spendable - Prepaid expenditures	-	-	-	-	-	-	-
Beginning Fund Balance	\$ 10,343,324	\$ 17,547,185	\$ 23,100,440	\$ 28,418,668	28,418,668	\$ 4,305,945	\$ 32,724,613
Revenues							
Specific Ownership Taxes	\$ 1,852,104	\$ 1,917,355	\$ 1,723,694	\$ 1,900,000	\$ 1,900,000	\$ -	\$ 1,900,000
Investment Income	11,305	26,341	478,356	750,000	750,000	-	750,000
Sale of Fixed Assets	24,384	113,124	39,849	15,000	15,000	-	15,000
Sale of Land/ Building	-	-	497,287	-	-	-	-
Sponsorships - Dutch Clark Stadium Scoreboard	12,000	-	-	-	-	-	-
BEST Grant Matching Revenue	475,640	-	-	-	750,000	-	750,000
BEST Grant HVAC Heritage	-	-	3,721,664	-	-	-	-
BEST Grant HVAC Risley	-	-	1,714,723	91,084	91,084	(91,084)	-
HB19-1055 Kindergarten FFE	162,636	17,506	2,849	-	-	-	-
Grants - Other	-	-	-	-	-	-	-
Misc Income	-	-	1,649	-	-	-	-
Roof Repair Project	-	-	-	-	-	27,388,038	27,388,038
ESPC Revenue	-	8,320	-	-	-	-	-
COGO Grant Bessemer	-	-	-	-	-	-	-
BEST Grant Flow thru CHPA	-	-	9,620,170	14,121,802	20,515,787	(14,121,802)	6,393,985
Per Pupil Allocation from General Fund	6,800,000	9,800,000	9,800,000	9,800,000	9,800,000	-	9,800,000
Per Pupil Overhead from Preschool Fund	145,500	145,500	145,500	-	-	-	-
Total Revenues	\$ 9,483,569	\$ 12,028,145	\$ 27,745,741	\$ 26,677,886	33,821,871	\$ 13,175,152	\$ 46,997,023
Total Resources	\$ 19,826,893	\$ 29,575,330	\$ 50,846,180	\$ 55,096,554	62,240,539	\$ 17,481,097	\$ 79,721,636
Expenditures							
Facility Improvements & Repairs							
Baca	\$ -	\$ 3,240	\$ 25	\$ 128,688	\$ 132,355	\$ (114,355)	\$ 18,000
Belmont	-	59,390	50,840	49,067	49,067	(49,067)	-
Bessemer Academy	-	42,573	49,300	67,161	69,400	(63,891)	5,509
Beulah Heights	-	59,262	112,455	80,406	229,514	(217,140)	12,374
Bradford	-	27,075	400,381	117,641	132,376	(132,376)	-
Columbian	8,298	112,260	49,027	32,575	32,575	(32,575)	-
Fountain International Magnet School (FIMS)	414,464	83,487	2,320	456,406	424,000	41,156	465,156
Franklin	-	16,950	40,877	9,005	9,144	(9,144)	-
Goodnight	39,510	139,060	809,744	343,617	429,502	(117,627)	311,875
Haaff	-	69,648	-	118,123	115,455	(115,455)	-

SCHOOL DISTRICT 60							
CAPITAL PROJECTS FUND 43							
					BUDGET		
Description	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	Amended FY 2023-2024 Budget	Increase (Decrease)	Proposed FY 2024-2025 Budget
Highland Park	-	-	24,440	-	-	-	-
Heritage Repairs	5,000	26,008	740,715	(50,525)	22,031	(5,261)	16,770
Irving	-	-	-	112,008	220,010	(214,010)	6,000
Minnequa	-	5,573	-	201,828	266,700	(66,700)	200,000
Morton	-	126,366	95,984	44,977	62,477	82,523	145,000
Parkview	-	378,607	53,100	32,460	32,464	(32,464)	-
South Park	-	15,980	34,940	634,229	634,230	(756)	633,474
Sunset Park	-	-	11,473	37,269	28,642	(28,642)	-
Corwin International Magnet School	-	5,100	214,345	116,645	187,643	292,357	480,000
Heaton	30,626	39,673	220,309	56,592	56,860	255,986	312,846
Pueblo Academy of Arts	-	75,740	321,869	183,874	167,623	(106,319)	61,304
Risley Middle School	147,230	21,394	627,200	169,444	65,990	27,380	93,370
Roncalli STEM Academy	-	-	21,274	23,230	38,110	(37,860)	250
Nettie S Freed	-	-	1,850	-	-	-	-
Paragon	-	34,850	23,916	165,007	188,976	(151,404)	37,572
Centennial	47,278	39,854	-	-	600,000	(600,000)	-
Central	119,268	8,944	398,520	175,011	164,877	795,232	960,109
East	13,497	-	-	-	600,000	(600,000)	-
South	64,685	207,109	176,144	170,370	101,586	421,414	523,000
New School Buildings	-	-	-	-	-	-	-
Admin Building Repair & Maint	31,040	23,639	65,800	421,679	335,008	(140,435)	194,574
Athletics Department	-	-	-	-	-	-	-
Data Center Server Room A/C	-	171,100	-	-	-	-	-
Safety, Security, Fire Alarm Purchased Services	44,186	58,481	59,138	64,851	83,854	37,592	121,446
District Architectural Consultant Services	32,520	32,520	-	22,800	80,000	122,800	202,800
District Wide Repairs & Maint	-	-	-	-	2,200,000	(1,940,000)	260,000
District Wide Purchase Services Other	-	-	-	-	-	-	1,530,000
District Wide Purch Services Architecture/Engineer	-	-	-	-	-	-	-
District Advertising Costs	-	-	-	-	-	-	-
District Desk replacement	-	-	-	-	250,000	(150,000)	100,000
District Wide supplies	15,409	139,120	5,880	-	600,000	(300,000)	300,000
Facility Inspections	-	19,122	-	-	-	-	-
Facility Repairs-Other	104,671	63,450	112,165	13,388	550,000	-	550,000
Facility Supplies	-	-	21,198	150,227	257,732	42,268	300,000
Warehouse Repair & Maint	-	-	-	-	-	40,000	40,000
Contingency Reserve Roof Repair Project	-	-	-	-	-	28,600,000	28,600,000
Dutch Clark Stadium	-	47,708	520,750	812,351	938,239	386	938,625
Closed location	-	32,497	-	-	-	-	-
Subtotal Facility Improvements and Repairs	\$ 1,117,682	\$ 2,185,779	\$ 5,265,977	\$ 4,960,406	\$ 10,356,440	\$ 25,533,614	\$ 37,420,054
Vehicles and Equipment							
Facility Capital Machinery & Equipment	\$ -	\$ 35,116	\$ 19,088	\$ 103,742	\$ 174,509	\$ (174,509)	\$ -
Facility Custodial Non Capital Equipment	-	-	17,347	179,123	179,123	(179,123)	-
Facility Grounds Non Capital Equipment	-	-	-	-	7,000	(7,000)	-
Facility Operations Non Capital Equipment	-	4,944	11,008	7,163	20,930	(20,930)	-

SCHOOL DISTRICT 60							
CAPITAL PROJECTS FUND 43							
					BUDGET		
Description	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Estimated	Amended FY 2023-2024 Budget	Increase (Decrease)	Proposed FY 2024-2025 Budget
Facility Operations Vehicles	161,348	400,534	346,256	290,122	290,122	(110,122)	180,000
Warehouse Vehicles	-	40,000	-	253,697	253,697	-	253,697
Subtotal Vehicles and Equipment	\$ 161,348	\$ 480,594	\$ 393,699	\$ 833,847	\$ 925,381	\$ (491,684)	\$ 433,697
Grant Funded Projects							
Grants - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEST Grant HVAC Heritage	-	723,795	3,721,664	-	-	-	-
BEST Grant HVAC Risley	-	110,044	1,714,723	-	-	-	-
BEST Grant Flow thru CHPA	-	-	9,620,170	14,121,802	20,515,787	(14,121,802)	6,393,985
CHPA - HB19-1055	2,342	-	-	-	-	-	-
PSAS Jones - HB19-1055	2,057	-	-	-	-	-	-
PSAS Fulton - HB19-1055	(1,264)	-	-	-	-	-	-
HB 19-1055 Kindergarten	159,501	17,506	2,842	-	-	-	-
Subtotal Grant Funded Projects	\$ 162,636	\$ 851,345	\$ 15,059,398	\$ 14,121,802	20,515,787	(14,121,802)	6,393,985
Information Systems							
Technology Contracted Repair & Maint	\$ 87,292	\$ 72,335	\$ -	\$ 98,150	\$ 100,000	\$ 176,750	\$ 276,750
Technology Purchased Srvc Technical	-	-	86,200	185,704	400,000	(184,146)	215,854
Technology Electronic Media	-	131,466	-	-	-	40,000	40,000
Technology Vehicles	-	95,160	-	84,684	100,000	(100,000)	-
Technology District Wide Capital Equipment	44,358	544,489	260,860	215,717	600,000	400,000	1,000,000
Technology District Wide Non Capital Equipment	706,392	1,363,720	1,300,425	1,810,676	3,000,000	0	3,000,000
Technology Other Capital Equipment	-	750,002	60,954	60,954	1,000,000	(1,000,000)	-
Subtotal Information Systems	\$ 838,042	\$ 2,957,173	\$ 1,708,439	\$ 2,455,885	5,200,000	(667,396)	4,532,604
Total Expenditures	\$ 2,279,708	\$ 6,474,891	\$ 22,427,513	\$ 22,371,941	\$ 36,997,608	\$ 10,252,732	\$ 48,780,340
Fund Balance Designations							
Assigned Fund Balance	\$ 13,589,269	\$ 14,028,954	\$ 18,464,639	\$ 27,270,666	\$ 23,242,931	\$ 7,228,365	\$ 28,941,296
Assigned Carryover Projects	1,957,916	4,097,950	480,718	3,453,947	-	-	-
Assigned Construction In Progress	-	973,535	7,473,311	-	-	-	-
Assigned Emergency Reserve per BOE policy	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000
Assigned for New School Expenditures	-	2,000,000	-	-	-	-	-
Non-spendable - Prepaid expenditures	-	-	-	-	-	-	-
Subtotal	17,547,185	23,100,440	28,418,668	32,724,613	25,242,931	7,228,365	30,941,296
Total Expenditures and Fund Balance	\$ 19,826,893	\$ 29,575,330	\$ 50,846,181	\$ 55,096,554	\$ 62,240,539	\$ 17,481,097	\$ 79,721,636

SCHOOL DISTRICT 60							
RISK MANAGEMENT INTERNAL SERVICE FUND 64							
Proposed FY 24-25 Budget							
DESCRIPTION					BUDGET		
	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Current	Amended 2023-2024 Budget	Increase (Decrease)	Proposed FY 2024-2025 Budget
Unrestricted Net Assets Beginning	\$ 2,720,901	\$ 3,051,000	\$ 3,311,556	\$ 3,026,227	\$ 3,026,227	\$ (363,536)	\$ 2,662,691
Revenues							
Interest Revenue	\$ 7	\$ 11	\$ 186	\$ 270	\$ 270	\$ -	\$ 270
Worker's Compensation	1,000,000	900,000	700,000	700,000	700,000	(100,000)	600,000
Dental Insurance	705,290	691,276	695,432	710,194	728,000	-	728,000
Misc. Income	51,936	372	-	-	-	-	-
Transfer from (to) General Fund	-	-	-	-	-	-	-
Total Revenues	\$ 1,757,233	\$ 1,591,659	\$ 1,395,618	\$ 1,410,464	\$ 1,428,270	\$ (100,000)	\$ 1,328,270
Total Resources	\$ 4,478,133	\$ 4,642,659	\$ 4,707,174	\$ 4,436,691	\$ 4,454,497	\$ (463,536)	\$ 3,990,961
Workers' Compensation, Paid	\$ 666,637	\$ 592,313	\$ 910,352	\$ 910,000	\$ 920,000	\$ -	\$ 920,000
Workers' Compensation, Stop Loss Insurance	21,000	21,000	21,000	21,000	21,000	1,000	22,000
Workers' Compensation, Claims Services	80,445	56,244	51,171	70,000	90,000	-	90,000
Workers' Compensation, Consultant	33,600	33,600	34,828	35,000	35,000	10,000	45,000
Subtotal Worker's Compensation	\$ 801,682	\$ 703,157	\$ 1,017,351	\$ 1,036,000	\$ 1,066,000	\$ 11,000	\$ 1,077,000
Dental Insurance, Claims	\$ 565,708	\$ 579,326	\$ 585,762	\$ 660,000	\$ 650,000	\$ 10,000	\$ 660,000
Dental Insurance, Other Purch Svcs	-	-	-	-	-	-	-
Dental Insurance, Delta Dental	59,743	48,619	77,834	78,000	78,000	-	78,000
Subtotal Dental Insurance	\$ 625,451	\$ 627,946	\$ 663,596	\$ 738,000	\$ 728,000	\$ 10,000	\$ 738,000
Medical Insurance, Claims, Fees & Premiums	-	-	-	-	-	-	-
Health Insurance Consultant	-	-	-	-	-	-	-
Subtotal Medical Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,427,133	\$ 1,331,103	\$ 1,680,947	\$ 1,774,000	\$ 1,794,000	\$ 21,000	\$ 1,815,000
Unrestricted Net Assets Ending	\$ 3,051,000	\$ 3,311,556	\$ 3,026,227	\$ 2,662,691	\$ 2,660,497	\$ (484,536)	\$ 2,175,961
Total Expenditures and Net Assets	\$ 4,478,133	\$ 4,642,659	\$ 4,707,174	\$ 4,436,691	\$ 4,454,497	\$ (463,536)	\$ 3,990,961

PUEBLO CITY SCHOOLS

SCHOOL DISCRETIONARY BUDGET ALLOCATION

Proposed FY 24-25 Budget

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