



*Amended*



JULY 1, 2022  
through  
JUNE 30, 2023

## PUEBLO SCHOOL DISTRICT 60

315 W. 11th Street  
Pueblo, Colorado 81003

### BOARD OF EDUCATION

Thomas Farrell. ....	President
Dr. Kathy DeNiro. ....	Vice President
Barbara Clementi.....	Board Member
Anthony P. Perko.....	Board Member
Sol Sandoval .....	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 Arron 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.*

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315 West 11<sup>th</sup> St, Pueblo, CO 81003

Board of Education

Dear Members of the Board of Education:

I am pleased to submit to you the proposed budget for fiscal year 2022-23, which has been developed in conformity with Colorado laws and regulations. We used the Board of Education's and Superintendent's direction in the preparation of this adopted budget.

The use of COVID 19 funding in prior years has allowed the District to make strategic investments in programs that should allow the District to be more competitive in the future.

This budget includes, but is not limited to, the following based upon the District's Strategic Plan:

**Student Success:**

- Adopt and revise new curriculum materials
- Obtain and maintain new formative and summative District assessments in literacy and K-12 math
- Continue to expand Career and Technical Education (CTE) and concurrent enrollment
- Provide professional development to all teachers
- Social and Emotional Learning curriculum and Professional development
- Maintain one-to one technology for students

**Community Engagement**

- Continue to support and expand a coherent communications systems and strategy
- Continue to improve and maintain the District's new website
- Continue to support and improve the two-way communications with families

**Quality Staff**

- Support the district's ability to recruit and retain highly qualified staff within an environment of declining enrollment and budget constraints
- Funding for salary improvements based upon current agreements
- Improving and supporting the technology "refresh" process at the building level

**Budget and Sustainable Funding**

- Continue to improve the budget process
- Continue to Improve the process by which the budget is prepared with the stakeholder inputs (Principals, District Leaders, and other staff)
- Submit a balanced budget to the Board that allows for and ensures full implementation of the District Strategic plan



Charlotte Macaluso, M.A.  
Superintendent of School District 60

Pueblo School District 60  
Amended Budget  
Fiscal Year 2022-2023

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**PUEBLO SCHOOL DISTRICT NO. 60**  
**APPROPRIATIONS RESOLUTION – PROPOSED AMENDED BUDGET**  
**FISCAL YEAR 2022-23**

Be it resolved, by the Board of Education of Pueblo School District No. 60 in the County of Pueblo and State of Colorado that the amounts shown in the following schedule be appropriated on January 24, 2023 to each fund as specified in the budget for the ensuing fiscal year beginning July 1, 2022 and ending June 30, 2023.

**Government Funds**

General Fund	\$159,589,891
Athletic Fund-sub fund	3,105,820
Insurance Fund-sub fund	3,424,880
Preschool Fund-sub fund	8,311,556
<b>Sub-total General funds</b>	<b><u>\$174,432,147</u></b>

Nutrition Services Fund	\$ 21,027,761
Designated Purpose Grants Fund	96,935,090
Student Activity Fund	4,685,033
Education Foundation Fund	391,253

Bond Redemption Fund	\$36,891,160
Building Fund Bond 2020	141,737,919
Capital Projects Fund	53,546,684

**Proprietary Funds**

Risk Management Fund	\$4,739,706
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<b>Total Appropriations</b>	<b><u>\$534,386,753</u></b>
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Thomas Farrell, Board President Pueblo

1/24/23

Date

**PUEBLO SCHOOL DISTRICT NO. 60**  
**RESOLUTION AUTHORIZING THE USE OF A PORTION OF BEGINNING FUND BALANCE AS**  
**AUTHORIZED BY COLORADO STATUTES**  
**FISCAL YEAR 2022-23**

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

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

NOW, THEREFORE, BE IT RESOLVED: In accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the Fiscal Year 2022-23 beginning fund balance as follows:

1. General Fund \$21,586,081 - The use of these funds will be used to pay for one-time expenditures,
2. Athletic Fund \$455,793- The use of these funds will be used to pay for one-time expenditures,
3. Colo Preschool Fund \$224,710 – The use of these funds will be used to pay for one-time expenditures,
4. Student Activity Fund \$1,733,962- The use of these funds will be used to pay for one-time expenditures.
5. Education Foundation Fund 27 \$199,381 - The use of these funds will be used to pay for one-time expenditures.
6. Debt Service Fund \$111,640 – The use of these funds will be used to pay for one-time expenditures.
7. Bond 2020 Fund \$139,971,487 - The use of these funds will be used to pay for one-time expenditures,
8. Capital Projects Fund \$3,097,336 – The use of these funds will be used to pay for one-time expenditures
9. Risk Management Fund \$337,850- The use of these funds will be used to pay for one-time expenditures.



Thomas Farrell, Board President  
Pueblo School District No. 60

1/24/23

Date

**PUEBLO SCHOOL DISTRICT NO. 60**

**RESOLUTION AUTHORIZING INTERFUND BORROWING FOR 2022-23**

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

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

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

**NOW THEREFORE, BE IT RESOLVED:** effective FY2022-23 Pueblo School District No. 60 hereby authorizes the following funds to borrow in accordance with applicable laws:

	<u>Borrowing Amount</u>
Designated Purpose Grants Fund	\$ 15,000,000.00

  
\_\_\_\_\_  
Thomas Farrell, Board President  
Pueblo School District No. 60

1/24/23

\_\_\_\_\_  
Date

**PUEBLO SCHOOL DISTRICT NO. 60  
STUDENT FEES RESOLUTION  
FISCAL YEAR 2022-23**

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

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

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

AND BE IT FURTHER RESOLVED, that the attached student fee schedule will be effective July 1, 2022, and during the FY 2022-23 school year, with reasonable discretion of the Superintendent or her designee, to make changes to the student fee schedule to reflect revised fees and the student fee schedule will be brought forward annually for Board of Education approval during the budget adoption process.

IN WITNESS WHEREOF, we have hereunto set our hands and caused the official seal of Pueblo School District No. 60 to be here unto affixed this 24th day of January, 2023.



Thomas Farrell, Board President

1/24/23

Date

Pueblo Schools District No. 60



Fee	Amount	Frequency	Receiving Fund
<b>Baca (Title I School)</b>			
Damaged / Lost Books	Varies - Replacement Cost	Annual	Student Activity
Yearbook (Optional)	\$ 15.00	Annual	Student Activity
<b>Belmont</b>			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	Varies - \$ 5.00 - \$ 10.00	Annual	Student Activity
Planner - 5th Grade Only	\$ 3.00	Annual	Student Activity
Yearbook (Optional)	\$ 15.00	Annual	Student Activity
<b>Ben Franklin (Title 1 School)</b>			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
<b>Bessemer (Title I School)</b>			
Yearbook (Optional)	\$ 12.00	End of Year	Student Activity
<b>Beulah Heights (Title I School)</b>			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
<b>Bradford Elementary (Title I School)</b>			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Yearbook (Optional)	\$ 15.00	Annual	Student Activity
<b>Carlile (Title I School)</b>			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	\$ 2.00 - \$ 4.00	2-3 times / year	Student Activity
Yearbook (Optional)	\$ 10.00 - \$ 15.00	End of Year	Student Activity
<b>Columbian (Title I School)</b>			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Music Equipment - Lost or Damaged	Varies - Replacement Cost	Based on amount of damage	Student Activity
<b>Haaft (Title I School)</b>			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	\$ 1.00 - \$ 5.00	As needed	Student Activity
<b>Heritage (Title I School)</b>			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	\$ 2.00 - \$ 5.00	Based on # of field trips	Student Activity
Planners - 3rd, 4th & 5th Grade	\$ 2.00 - \$ 5.00	Annual	Student Activity
<b>Highland Park</b>			
Field Trips	Varies (\$2.00 - \$5.00)	2-3 times / year	Student Activity
Planners - 1st, 2nd, 3rd, 4th & 5th Grade	\$ 3.00 - \$ 5.00	Annual	Student Activity
Yearbook (Optional)	\$ 15.00 - \$ 20.00	Annual	Student Activity
<b>Irving (Title I School)</b>			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
<b>Minnequa (Title I School)</b>			
Vocal Music Recorders	\$ 5.00 - \$ 6.00	1 time per year ( have some class recorders that can be used if needed)	Student Activities
<b>Morton</b>			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	\$ 2.00 - \$ 4.00	2-3 times / year	Student Activity
Planners	\$ 3.00	Annual	Student Activity
Yearbook (Optional)	\$ 15.00	Annual	Student Activity

Fee	Amount	Frequency	Receiving Fund
<b>Park View Elementary (Title I School)</b>			
Damaged / Lost Books	Varies	Based on # of lost or damaged	Student Activity
Field Trips	Varies	Scheduled	Student Activity
Yearbook (Optional)	\$ 15.00		Student Activity
<b>South Park Elementary</b>			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	Varies	Dependent on number of field trips	Student Activity
<b>Sunset Park</b>			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	Varies - Most covered by booster club	2-3- times / year	Student Activities
KDG Arts, Crafts, Themes, and Holiday celebration	\$ 20.00	Kindergarten Themes	Student Activities
<b>Corwin IMS</b>			
Advanced Drama Fee	\$ 9.00	Annual - Grades 7 & 8 specific class	Student Activity
Advanced Music Fee	\$ 9.00	Annual -Grades 7 & 8 specific class	Student Activity
Advanced Visual Arts Fee	\$ 9.00	Annual - Grades 7 & 8 specific class	Student Activity
Before School & After School Enrichment Classes	\$ 40.00	Quarterly	Student Activity
CIMS Student Planner Fee	\$ 5.00	Annual	Student Activity
Foundational Drama Fee	\$ 3.00	Annual - For Grades 4, 5 & 5	Student Activity
Foundational Music Fee	\$ 3.00	Annual - For Grades 4, 5 & 5	Student Activity
Foundation Visual Arts Fee	\$ 3.00	Annual - For Grades 4, 5 & 5	Student Activity
Instrumental Music Rental Fee	\$ 20.00	Annual - Only for those renting	Instrumental Music/Student Activity
Library Book Fine	Varies	Annual	Student Activity
NJHS Dues	\$ 20.00	Annual	Student Activity
P E Uniform	Varies	Annual	Student Activity
Science Lab	\$ 5.00	Annual	Student Activity
Textbook Fine	Varies	Annual	Student Activity
Yearbook (Optional)	\$ 30.00	Annual	Student Activity
<b>Freed K-8</b>			
Damaged / Lost Books	Varies / Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	\$ 2.00 - \$ 4.00	2-3 times / year	Student Activity
Uniforms	Varies	as needed	Student Activity
<b>Fountain IMS</b>			
After School Enrichment	\$ 15.00 per class	9 Week Period	Student Activity
Choir Fees (Includes After School Enrichment Choir / Not all students participate / Scholarships Available)	\$50.00 for year/ one day a week after school / performances throughout the school year	Annual	Music - Activity
Damaged / Lost Books	Varies - Replace Cost	Based on # of lost or damaged	Student Activity
Destination Imagination Fees (Not all students participate/ Scholarships Available)	\$ 30.00	Annual / During the DI Competition Window	Destination Imagination - Activity
Field Trips	Varies	A few trips per year	Student Activity
Science Fee	Varies	Per Unit	Student Activity
See Saw App Fee	\$ 5.00	Annual	Student Activity
<b>Goodnight</b>			
Damaged / Lost Library Books	Replacement Cost	On Going	Library Services Fund
Damaged / Lost Textbooks	Replacement Cost	On Going	Book Clearing Fund
Field Trip Fees	Varies	2-3 times / year	Student Activities (School Activities)
Replacement - Take Home Folders	\$ 2.00	On Going	Parent Support Fund
Student Planners for 3rd-8th Grade Students	\$5.00	On Going	Student Activities (School Activities)
Yearbook (Optional)	\$ 14.00 - \$ 20.00	Annual	School Publication Fund

Fee	Amount	Frequency	Receiving Fund
<b>Heaton (Title I School)</b>			
AVID Shirt Fee	Varies	Annual	Student Activity
AVID Field Trip Fee	Varies	Based on # of trips	Student Activity
Band Club Fees: T-Shirt	\$ 6.00 to \$ 10.00	Annual	Student Activity
Band Instrument Rental Fee	Varies	Annual Musical Instrument Rental	Student Activity
Choir: Shirt	\$ 12.00	Annual	Student Activity
Color Guard	\$ 45.00	Annual	Student Activity
CTE Fees (Manufacturing and / or Construction)	\$ 25.00	Annual	Student Activity
Damaged / Lost Library Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity Media #2222
Damaged / Lost Textbooks	Varies by subject	Based on # of lost or damaged	Student Activity
Drama Fee	\$ 15.00	Annual	Student Activity
Fundraising	Varies	On Going	Student Activity
Heaton Book Fee	Varies	Depending on time of fundraiser	Student Activity
Industrial Arts Club	\$ 25.00	Based on # of projects	Student Activity
Lost Lock	\$ 5.00	Based on # of lost	Student Activity
PE Uniforms-Students may purchase or bring their own that meet the criteria	\$8.00-Shirt / \$12.00 Shorts	Beginning of year	Student Activity
PLTW Fee Medical Detectives (CPR and Safe Sitter Included)	\$ 35.00	Based on project	Student Activity
Student Planners	\$ 5.00	Beginning of year	Student Activity
Year Book (Optional) - Heaton	\$ 20.00 to \$ 30.00	End of Year	Student Activity
6th Grade Book Club	\$ 5.00	Per Semester	Student Activity
Cheerleading Participation	\$ 50.00	Annual	Student Activity
Cross Country Participation	\$ 50.00	Annual	Student Activity
Girls Volleyball Participation	\$ 50.00	Annual	Student Activity
Cheerleading Uniforms	Varies	Annual	Student Activity
<b>Pueblo Academy of Arts (Title I School)</b>			
Art (Fee for Supplies)	\$ 5.00	Annual	Student Activity Art #2040
Costume Design / Sewing (Fee for Supplies)	\$ 10.00	Annual	Student Activity
Dance (Shirt from PE Class is used)	\$ 8.00	Annual	Student Activity PE #2049
Drama (Fee for Scripts)	\$ 5.00	Annual	Student Activity Drama #1918
Drama / Theatre (Fee for Costumes)	\$ 5.00	Annual	Student Activity Drama #1918
Field Trips	Varies	Throughout the year	Student Activity - #TBD
Graphic Arts	\$ 5.00	Annual	Student Activity - #TBD
Industrial Arts	\$5 to \$10	Annual	Student Activity Industrial Arts #2047
Instrumental Music (Fee for Music Book – Student to purchase Instrument)	\$ 5.00 - \$ 20.00	Annual	Student Activity #2032
Instrumental Music (Fee for Instrument Rental)	Varies	Instrument rental	Student Activity #2032
Library Fee is collected when Student pays or When on clearance card	Varies	Annual	Student Activity Media #2222
Musical Theatre	\$ 5.00 to \$ 10.00	Annual	Student Activity
PE (Fee for Shirt)	\$ 8.00	Annual	Student Activity PE #2049
Stagecraft (Fee for Wood / Supplies)	\$ 10.00	Annual	Student Activity Industrial Art #2047
Yearbook (Optional)	\$ 20.00 to \$ 25.00	Annual	Student Activity #2068
<b>Risley International Academy of Innovation (Title I School)</b>			
AVID Binders	\$ 15.00	Pre-ordered & sold during the year	Student Activity - AVID
Band Fees	\$ 10.00	1 time per year (some waived)	Student Activity - Band
Cheerleading and Cross Country	\$ 50.00	1 time per year (some waived)	Student Activity - Cheerleading
Field Trip Fees	Varies	2-3 times / Year	Student Activity
Library Fee is collected when student pays or when on clearance card	Varies	End of Year	General Fund-Library
Uniforms	Varies	As needed	Student Activity
Yearbook (Optional)	\$ 15.00 - \$ 20.00	End of Year	Student Activity - Yearbook

Fee	Amount	Frequency	Receiving Fund
<b>Roncalli STEM Academy (Title I School)</b>			
Art Club Supplies Fee (Optional)	\$ 10.00	Per Semester	Student Activity #2040
Athletic Uniforms - Lost or Damaged	\$ 25.00 - \$ 75.00	End of season	Athletic Supplies - Sport Specific
Band Club (Optional)	\$ 10.00 - \$ 30.00	As needed	Student Activity #2032
Band Instruments - Damaged / Lost / Not Returned Fee	Varies per Cost of Repair or Replacement	As needed	Student Activity
Field Trip Fee	\$ 5.00	Annual	Student Activity
Library Fee - Damaged / Lost Book	Varies on Damaged/Replacement Cost	End of Year	Student Activity Media #2222
PE Uniforms-Students may purchase or bring their own that meet the criteria	Varies	As needed	Student Activity
School Publication Club (Optional)	\$ 15.00 - \$ 30.00	As needed	Student Activity
Science Club Fee	\$ 15.00 - \$ 30.00	Annual	Student Activity
Yearbook (Optional)	\$ 10.00 - \$ 30.00	Annual	Student Activity
<b>Centennial</b>			
Advanced Placement (AP) Fees (Only for those taking an exam)	Varies		Student Activity
Art Lab Fee	\$ 30.00	Annual	Student Activity
Band Club Dues / Fines (\$150 per student, would like to make it \$300)	Varies		Student Activity
Book Fines	\$ 50.00 - \$ 110.00	Annual	dependent on book
Business Lab Fee (for CIS concurrent enrollment students only)	\$ 10.00		Student Activity
Cheerleading Camps / Field Trips	Varies		Student Activity
Construction Lab Fee (not using this anymore, using industrial arts fund)	20.00		Student Activity
Class of 2023 Dues	\$ 2.00	Annual	Student Activity
Class of 2024 Dues	\$ 2.00	Annual	Student Activity
Class of 2025 Dues	\$ 2.00	Annual	Student Activity
Class of 2026 Dues	\$ 2.00	Annual	Student Activity
Class of 2027 Dues	\$ 2.00	Annual	Student Activity
Dance Team Dues	Varies		Student Activity
Debate (For year-long team membership)	\$ 75.00		Student Activity
Debate Team Dues / Fines (Added to pay for trips as needed, no budget for debate)	Varies		Student Activity
DECA Dues / Fines	\$ 30.00		Student Activity
Drawing Lab Fee	\$ 15.00		Student Activity
Environ Science Lab Fee (Same as other science courses above, diff. account)	\$ 20.00		Student Activity
Environmental Science Camps / Fines (For Field Trips only)	Varies		Student Activity
FBLA Dues / Fines	\$ 30.00		Student Activity
German Class Fee	\$ 5.00		Student Activity
German Club Camps / Field Trips (If needed for trips, GAPP program)	Varies	Annual	Student Activity
German Club Dues / Fines (Used for kids purchasing an honor cord)	\$ 5.00	Annual	Student Activity
Girls Cabinet Dues / Fines	\$ 25.00		Student Activity
Industrial Arts Club Dues / Fine	\$ 20.00		Student Activity
Industrial Ed/ Art / Science Fees	\$ 20.00	Annual, per class	Student Activity
Instrumental Music	Varies		Student Activity
Italian Class Fee	\$ 5.00	Annual	Student Activity
JROTC Program Fee	\$ 5.00		Student Activity
Library Fee is collected when student pays or when on clearance card	Varies		Student Activity
Lifeguard Training Fee (For Certification)	\$ 40.00		Student Activity
Lock Fee	\$ 5.00	Annual	Student Activity
Math Club Dues / Fines (We don't charge this currently)	\$ 5.00		Student Activity
National Honor Society Dues / Fees	\$ 15.00		Student Activity
Physical Education Club Dues / Fees	Varies	Annual	Student Activity
Physical Education Lab Fee	\$ 5.00	Annual	Student Activity

Fee	Amount	Frequency	Receiving Fund
Pottery	\$ 40.00	Annual	Student Activity
Pottery & AP 3D Fee	\$ 40.00		Student Activity
School Publications Yearbooks (Only for those that purchase)	Varies		Student Activity
Science Lab Fee	\$ 15.00	Annual	Student Activity
Spanish Club Fundraisers	Varies		Student Activity
Spanish Club Fee	\$ 5.00		Student Activity
Vocal Music Club Dues / Fines	\$ 25.00		Student Activity
Water Safety Instructor (For Certification)	\$ 41.00		Student Activity
Yearbook (Optional)	Varies	Annual	Student Activity
<b>Central</b>			
AP Test Fee	Varies		Student Activity
Art Course Fees	Varies		student Activity
Band Fees	Varies		Student Activity
Band Uniform Fee	Varies	As needed	Student Activity
Library Book Fines	Varies		Student Activity
Textbook Fines	\$ 50.00 - \$ 110.00	Annual	dependent on book
Business FBLA Dues / Fines	Varies		Student Activity
Business Lab	\$ 20.00	Annual	student Activity
C Club Fundraisers	Varies		Student Activity
Cheerleading Uniforms	Varies		student Activity
Class of 2022 Dues / Fines	Varies	Annual	Student Activity
Class of 2023 Dues / Fines	Varies	Annual	Student Activity
Class of 2024 Dues / Fines	Varies	Annual	Student Activity
Class of 2025 Dues / Fines	Varies	Annual	Student Activity
Construction Technology	Varies		Student Activity
Dance Fees	Varies		Student Activity
DECA Dues / Fines	Varies		Student Activity
Digital Learning Course Fees	Varies		student Activity
Drama Fees	Varies		Student Activity
Elevator Key - If not returned	\$ 10.00	As needed	student Activity
Fellowship of Christian Athletes Fees	Varies		Student Activity
French Club Dues / Fines	Varies		Student Activity
Girls Cabinet Fees	Varies		Student Activity
HOSA Dues / Fines	Varies		Student Activity
Industrial Ed / Digital Media / Art	\$ 20.00	Annual	student Activity
Italian Club Dues / Fines	Varies		Student Activity
JROTC Uniforms - If not returned	Varies	At the year end/student moves	Student Activity
JROTC Club Dues / Fines	Varies		student Activity
Key Club Dues / Fines	Varies		Student Activity
Knowledge Bowl Fees	Varies		Student Activity
Lab Class Fees	Varies		Student Activity
Lock Fee	\$ 5.00	Annual	Student Activity
Marichi Course Fees	Varies		Student Activity
Mariachi Course Uniforms	Varies	As Needed	Student Activity
Math Fees	Varies		Student Activity
Mecha Dues / Fines	Varies		Student Activity
Mesa Dues / Fines	Varies		Student Activity
National Honor Society Dues / Fines	Varies		Student Activity

Fee	Amount	Frequency	Receiving Fund
Pottery	\$ 40.00	Annual	Student Activity
Pro-Start Fee	Varies	Annual	Student Activity
School Yearbooks	Varies		Student Activity
Science Course Fees	Varies		Student Activity
Science Lab Fee	Varies		Student Activity
Senior Picture Fees	Varies	One Time Fee	Student Activity
Spanish Club Dues / Fines	Varies		Student Activity
Speech & Debate Fees	\$ 50.00	Annual	Student Activity
STEM Fees	Varies		Student Activity
Student Council Fund Raiser	Varies		Student Activity
Tri M Dues / Fines	Varies		Student Activity
Vocal Music Fees	Varies		Student Activity
Vocal Music Uniform	Varies	As Needed	Student Activity
Weight Lifting Fees	Varies		Student Activity
<b>East</b>			
Art Fees	Varies	Annual	Student Activity
Band Course Fees	Varies	Annual	Student Activity
Textbook Fines	\$ 50.00 - \$ 110.00	Annual	dependent on book
Library Book Fines	Varies		Student Activity
Choir Dues	Varies	Annual	Student Activity
Class Dues	\$ 1.00	Annual	Student Activity
DECA Dues	\$ 50.00	Annual	Student Activity
Drafting / CAD Course Fees	\$ 20.00	Annual	Student Activity
FCCLA Dues	\$ 25.00	Annual	Student Activity
Field Trips	Varies		Student Activity
Foreign Language Course Fees	Varies	Annual	Student Activity
IB Exam Fees	Varies	Annual	Student Activity
Industrial Ed / Digital Media / Art / Science Fees	\$ 20.00		Student Activity
JROTC Dues	Varies	Annual	Student Activity
Library Fee is collected when student pays or when on clearance card	Varies		Student Activity
Lock Fee	\$ 5.00	Annual	Student Activity
National Honor Society Fees	Varies		Student Activity
Science Lab Fees	Varies		Student Activity
Senior & Baby Pics	Varies		Student Activity
Yearbook (Optional)	Varies	Annual	Student Activity
<b>South</b>			
ACE-CTE Fee	\$10.00	Annual	Student Activity
Anatomy & Physiology Course Fee	\$ 30.00	Annual	Student Activity
AP Biology / Biology II Course Fee	\$ 10.00	Annual	Student Activity
AP Chemistry / Chemistry II Course	\$ 10.00	Annual	Student Activity
AP Environmental Science Course	\$ 10.00	Annual	Student Activity
AP Physics Course Fees	\$ 10.00	Annual	Student Activity
AP Test Fee - Optional	\$ 49.00		Student Activity
Art Course Fee - Surface Design	\$ 20.00	Annual	Student Activity
Art Lab Fee - Advanced Art	\$ 40.00	Annual	Student Activity
Astronomy Course Fees	\$ 5.00	Annual	Student Activity
Art / Painting Fee	\$ 20.00	Annual	Student Activity
Biology I Course Fees	\$ 5.00	Annual	Student Activity

Fee	Amount	Frequency	Receiving Fund
Book Fines - Damaged or Replacement	\$ 50.00 - \$ 110.00	Annual	dependent on book
Business Course Fees			
Advanced PC Applications	\$ 10.00	Annual	Student Activity
Introduction to Business	\$ 20.00	Annual	Student Activity
Introduction to PC Applications	\$ 10.00	Annual	Student Activity
Personal Finance	\$ 20.00	Annual	Student Activity
Business Lab	\$ 10.00	Annual	Student Activity
Chemistry I Course Fees	\$ 10.00	Annual	Student Activity
Choir Fees	\$ 30.00 - \$ 50.00	Annual	Student Activity
Class of 2022 Dues / Fines - Student ID Card	\$ 2.00	Annual	Student Activity
Class of 2023 Dues / Fines - Student ID Card	\$ 2.00	Annual	Student Activity
Class of 2024 Dues / Fines - Student ID Card	\$ 2.00	Annual	Student Activity
Class of 2025 Dues / Fines - Student ID Card	\$ 2.00	Annual	Student Activity
Class of 2026 Dues / Fines - Student ID Card	\$ 2.00	Annual	Student Activity
Class of 2027 Dues / Fines - Student ID Card	\$ 2.00	Annual	Student Activity
Conceptual Chemistry Course Fee	\$ 10.00	Annual	Student Activity
Conceptual Physics Course Fees	\$ 10.00	Annual	Student Activity
Concert Marching Band Fee	\$ 75.00	Annual	Student Activity
Construction Course Fee (if we have this program)	\$ 20.00	Annual	Student Activity
Corrections & Criminal Justice Program	\$ 15.00	Annual	Student Activity
Crime Science A/B	\$ 15.00	Annual	Student Activity
Criminal Investigation	\$ 15.00	Annual	Student Activity
Introduction to Criminal Justice	\$ 15.00	Annual	Student Activity
Legal Systems A/B	\$ 15.00	Annual	Student Activity
DECA Membership Dues	\$ 30.00	Annual	Student Activity
Drawing Course Fees	\$ 10.00	Annual	Student Activity
Digital Imaging Lab Fee	\$ 15.00		Student Activity
FBLA Dues	\$ 10.00		Student Activity
Industrial Ed / Digital Media / Art / Science Fees	\$ 20.00	Annual	Student Activity
Jazz Band Course Fees	\$ 100.00	Annual	Student Activity
Key Club Membership Fee	\$ 15.00	Annual	Student Activity
JROTC Program Fee	Varies	Annual	Student Activity
Lock Fee	\$ 5.00	Annual	Student Activity
Multimedia Program			
Audio Video 1A, 2A	\$ 10.00	Annual	Student Activity
Audio / Video Production IIA / IIB	\$ 10.00	Annual	Student Activity
Foundation of Design, Multimedia Art, Digital Communications A/B	\$ 10.00	Annual	Student Activity
Photoshop / Illustrator	\$ 10.00	Annual	Student Activity
Print Media 1A, 2A	\$ 20.00	Annual	Student Activity
Reporting A / B	\$ 10.00	Annual	Student Activity
Musical Fee	\$ 50.00	Annual	Student Activity
Orchestra Course Fees	\$ 75.00	Annual	Student Activity
Percussion Fee	\$ 75.00	Annual	Student Activity
P.E. Uniforms - Girl Short	\$ 15.00	As Needed	Student Activity
P.E. Uniforms - Hoodie	\$ 30.00	As Needed	Student Activity
P.E. Uniforms - Shorts	\$ 15.00	As Needed	Student Activity
P.E. Uniforms - Sweat Pant	\$ 15.00	As Needed	Student Activity
P.E. Uniforms - T-Shirt	\$ 12.00	As Needed	Student Activity

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



**PUEBLO SCHOOL DISTRICT 60**  
**FY23/24**  
**BUDGET DEVELOPMENT CALENDAR**

<b>August 2022</b>	Receive county property assessment certification
<b>October 2022</b>	Official pupil membership count commences
<b>November 2022</b>	Finalize FY22 audit, Start compiling information for FY23 amended budget
<b>December 2022</b>	Certify mill levy for property tax collections for calendar year 2022 C.R.S. 39-5-128(1), State releases their latest budget projections, Receive information from CDE regarding FY23 changes to revenue
<b>January 2023</b>	Board work session to discuss the proposed amended FY23 budget, Board approves the FY23 amended budget, C.R.S. 22-44-111(3), Start working on preparation of FY24 budget revisions based on current information available, FY24 pupil projections due to and compared to Budget Office projections, Meet with the District personnel and to discuss FY24 budget
<b>February 2023</b>	State receives Denver-Boulder consumer price index (CPI), used in total program estimates Receive FY24 total program funding estimates from CDE, Continue discussions with department heads and Human Resources prepares staffing estimates based on pupil projections
<b>March 2023</b>	Work on revenue estimates for the general fund, State releases their latest budget projections, Continue meeting with department personnel, Work on school staffing projections for the budget, Send school budget allocation worksheets to principals
<b>April 2023</b>	Receive completed budget allocation worksheets from the principals, Prepare all non-general fund revenue and expenditure budgets, Start working on FY23 ending fund balance projections, Continue meeting with department personnel
<b>May 2023</b>	Legislative session closes after first week in May, Receive final school finance estimates from CDE, Submit proposed budget by May 31 to the Board of Education, C.R.S 22-44-108-(1)(a) containing the required minimum content, C.R.S 22-44-105(1), Publish notice to the public the budget is available for review C.R.S. 22-44-109(1), Board work session/hearing to discuss FY24 budget
<b>June 2023</b>	Board work session/hearing to discuss FY23 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 FY24 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 FY24 salary schedules

## **Budget Compliance Statements**

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

In compliance with C.R.S. 22-44-105, this budget includes actual audited revenues, expenditures, and fund balances for the last completed fiscal year. The prior year figures are contained in the District's Financial Statement document available online at [www.pueblod60.org](http://www.pueblod60.org) under the financial transparency link, through the Colorado Department of Education, or the Colorado State Auditor's Office. Also, this budget includes the budgeted and estimated actual expenditures for the current fiscal year for comparison to the Fiscal Year 2022-2023 budget.

In compliance with C.R.S. 22-44-105, the fiscal year 2022-2023 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.

# **GENERAL FUND**

SCHOOL DISTRICT 60							
GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY)							
Amended FY 2022-2023 Budget							
					BUDGET		
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2022-2023 Estimated	Adopted FY 2022-2023 Budget	Increase (Decrease)	Amended FY 2022-2023 Budget
<b>Resources</b>							
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 7,471,888	\$ 7,538,645	\$ 6,880,143	\$ 7,400,363	\$ 7,207,078	\$ 193,285	\$ 7,400,363
Unassigned	5,165,942	10,889,406	15,813,855	11,511,532	8,897,049	2,614,483	11,511,532
Assigned New Facility Supplies Multi Year	-	500,000	1,000,000	2,500,000	2,500,000	-	2,500,000
Assigned School Placeholder	223,138	639,262	708,558	714,041	793,185	(79,144)	714,041
Assigned Textbooks Placeholder	500,000	-	-	600,000	600,000	-	600,000
Restricted Fund Balance Multi Year	-	-	1,461,939	1,461,939	1,000,000	461,939	1,461,939
Non Spendable (Prepaid Expenditures)	-	1,929,973	1,380,973	2,307,896	2,083,802	224,094	2,307,896
TABOR 3%-Restricted	4,340,000	4,450,000	4,450,000	4,550,000	4,450,000	100,000	4,550,000
<b>Total Beginning Fund Balance</b>	<b>\$ 17,700,970</b>	<b>\$ 25,947,286</b>	<b>\$ 31,695,468</b>	<b>\$ 31,045,771</b>	<b>\$ 27,531,114</b>	<b>\$ 3,514,657</b>	<b>\$ 31,045,771</b>
<b>Revenues</b>							
Property Taxes	\$ 29,187,883	\$ 29,987,970	\$ 32,969,411	\$ 33,857,366	\$ 33,851,404	5,962	33,857,366
Specific Ownership Taxes	2,726,828	2,784,855	3,052,353	3,209,033	1,721,652	1,487,381	3,209,033
State Share-Equalization	111,467,088	102,454,805	109,781,941	113,789,413	113,779,115	10,298	113,789,413
<b>Subtotal Program Funding</b>	<b>\$ 143,381,800</b>	<b>\$ 135,227,630</b>	<b>\$ 145,803,705</b>	<b>\$ 150,855,812</b>	<b>\$ 149,352,171</b>	<b>\$ 1,503,641</b>	<b>\$ 150,855,812</b>
Other Local Revenue	\$ 2,700,080	\$ 2,341,826	\$ 3,912,244	4,386,590	\$ 3,101,000	\$ 899,295	\$ 4,000,295
Other Intermediate Sources Revenue	23,702	12,988	16,868	13,036	10,000	5,000	15,000
Other State Revenue	8,594,745	6,310,030	8,829,709	9,942,673	10,186,001	169,672	10,355,673
Other Federal Revenue	296,459	299,932	312,774	292,000	292,000	-	292,000
<b>Subtotal Other Revenues</b>	<b>\$ 11,614,986</b>	<b>\$ 8,964,775</b>	<b>\$ 13,071,596</b>	<b>\$ 14,634,299</b>	<b>\$ 13,589,001</b>	<b>\$ 1,073,967</b>	<b>\$ 14,662,968</b>
Transfer (to) Athletics	(1,331,160)	\$ (1,531,160)	\$ (1,800,000)	(1,800,000)	\$ (1,800,000)	\$ -	\$ (1,800,000)
Transfer (to) Insurance Fund	(1,150,000)	(1,350,000)	(1,850,000)	(1,850,000)	(1,850,000)	-	(1,850,000)
Transfer (to) Capital Projects Fund	(6,800,000)	(6,800,000)	(9,800,000)	(9,800,000)	(9,800,000)	-	(9,800,000)
Allocation (to) Preschool	(5,440,382)	(4,522,853)	(5,553,097)	(5,805,672)	(5,840,804)	35,132	(5,805,672)
Allocation (to) Charter Schools	(14,631,170)	(15,072,919)	(16,532,818)	(17,718,988)	(17,391,538)	(327,450)	(17,718,988)
<b>Subtotal Allocations &amp; Transfers</b>	<b>\$ (29,352,712)</b>	<b>\$ (29,276,932)</b>	<b>\$ (35,535,915)</b>	<b>\$ (36,974,660)</b>	<b>\$ (36,682,342)</b>	<b>\$ (292,319)</b>	<b>\$ (36,974,660)</b>
<b>Total Revenue</b>	<b>\$ 125,644,073</b>	<b>\$ 114,915,473</b>	<b>\$ 123,339,386</b>	<b>\$ 128,515,451</b>	<b>\$ 126,258,830</b>	<b>\$ 2,285,290</b>	<b>\$ 128,544,120</b>
<b>Total Resources</b>	<b>\$ 143,345,043</b>	<b>\$ 140,862,759</b>	<b>\$ 155,034,854</b>	<b>\$ 159,561,222</b>	<b>\$ 153,789,944</b>	<b>\$ 5,799,946</b>	<b>\$ 159,589,891</b>
<b>EXPENDITURES</b>							
Instruction 0010-2000s	\$ 67,059,490	\$ 58,831,226	\$ 68,937,263	\$ 67,889,412	\$ 79,357,058	\$ (3,765,855)	\$ 83,122,913
Student & Instructional Support 2100 + 2200s	13,022,516	12,355,763	13,969,590	13,976,555	16,799,810	(57,436)	16,857,246
General Administration 2300s	1,614,939	1,429,343	1,659,804	1,725,960	2,194,127	(243)	2,194,370
School Administration 2400s	9,001,178	9,196,222	9,243,915	9,488,029	10,878,573	(655,164)	11,533,737
Business Services & Warehouse 2500s	1,990,478	1,930,348	2,204,949	2,436,471	2,769,805	3,921	2,765,884
Maintenance & Operations 2600s	15,048,289	15,152,846	16,096,697	15,923,187	18,578,401	(6,704)	18,585,105
Transportation 2700s	2,543,315	2,271,465	2,573,559	4,048,582	4,236,040	(2,500)	4,238,540
Central Services 2800s	4,895,501	5,487,675	6,725,185	6,654,475	6,298,277	(1,673,328)	7,971,605
Other Support 2900s	1,257,370	1,510,345	1,557,416	1,075,512	1,524,861	(188,311)	1,713,172
Facilities Acquisitions and Construction Services	380,073	423,133	416,375	511,278	618,150	100,000	518,150
Debt Service 5000s	584,608	578,924	604,330	629,478	629,479	-	629,479
<b>Total Expenditures</b>	<b>\$ 117,397,757</b>	<b>\$ 109,167,290</b>	<b>\$ 123,989,083</b>	<b>\$ 124,358,939</b>	<b>\$ 143,884,581</b>	<b>\$ 6,245,620</b>	<b>\$ 150,130,201</b>

SCHOOL DISTRICT 60							
GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY)							
Amended FY 2022-2023 Budget							
					BUDGET		
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2022-2023 Estimated	Adopted FY 2022-2023 Budget	Increase (Decrease)	Amended FY 2022-2023 Budget
<b>Ending Contingencies and Reserves</b>							
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 7,538,645	\$ 6,880,143	\$ 7,400,363	\$ 7,710,927	\$ 7,575,530	\$ 137,117	\$ 7,712,647
Unassigned	10,889,406	15,813,855	11,511,532	17,357,553	(7,953,969)	(432,790)	(8,386,759)
Assigned New Facility Supplies Multi Year	500,000	1,000,000	2,500,000	2,500,000	2,500,000	-	2,500,000
Assigned School Placeholder	639,262	708,558	714,041	-	250,000	(250,000)	-
Assigned Textbooks Placeholder	-	-	600,000	-	-	-	-
Restricted Fund Balance Multi Year		1,461,939	1,461,939	1,000,000	1,000,000	-	1,000,000
Non Spendable (Prepaid Expenditures)	1,929,973	1,380,973	2,307,896	2,083,802	2,083,802	0	2,083,802
TABOR 3%-Restricted	4,450,000	4,450,000	4,550,000	4,550,000	4,450,000	100,000	4,550,000
Subtotal Contingency & Reserves	\$ 25,947,286	\$ 31,695,468	\$ 31,045,771	\$ 35,202,282	\$ 9,905,363	\$ (445,673)	\$ 9,459,690
Total Expenditures & Fund Balance	\$ 143,345,043	\$ 140,862,758	\$ 155,034,854	\$ 159,561,221	\$ 153,789,944	\$ 5,799,947	\$ 159,589,892
Reserves as a % of Revenues	21%	28%	25%	0.27	7.8%		7%
Minimum 9% Reserve Level	\$ 11,307,967	\$ 10,342,393	\$ 11,100,545	11,566,391.00	\$ 11,363,295	\$ 205,676	\$ 11,568,971
Revenues	\$ 125,644,073	\$ 114,915,473	\$ 123,339,386	128,515,451.00	\$ 126,258,830	\$ 2,285,290	\$ 128,544,120
Less expenditures	\$ 117,397,757	\$ 109,167,290	\$ 123,989,083	124,358,939.00	\$ 143,884,581	\$ 6,245,620	\$ 150,130,201
Excess Revenues over Expenditures	\$ 8,246,316	\$ 5,748,183	\$ (649,697)	4,156,512.00	\$ (17,625,751)	\$ (3,960,330)	\$ (21,586,081)

## SCHOOL DISTRICT 60

## Pupil Membership/ Funded FTE

## Amended FY 2022-2023 Budget

Based upon October 1 Student Count data CDE has not finalized 2022-2023

	Actual Student Membership	Actual Student Membership	Actual Student Membership	Budgeted Count	Actual Student Membership
	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023
<b>Traditional Schools Pupil Count</b>					
Kindergarten	1,224.0	1,015.0	1,169.0	1,177.0	1,085.00
Grades One-Five	6,256.0	5,854.0	5,524.0	5,442.0	5,526.00
<b>Total Elementary School</b>	7,480.0	6,869.0	6,693.0	6,619.0	6,611.00
<b>Total Middle School Grades Six - Eight</b>	3,601.0	3,514.0	3,557.0	3,193.0	3,238.00
<b>Total High School Grades Nine-Twelve</b>	4,174.0	4,233.0	4,272.0	4,449.0	4,573.0
<b>Total District Including Charter</b>	15,255.0	14,616.0	14,522.0	14,261.0	14,422.0
<b>Change from prior year</b>	(796.0)	(639.0)	(94.0)	(261.0)	(100.0)
<b>Funded Pupil Count</b>	16,415.5	16,631.3	16,131.7	15,406.2	15,421.5
Change from prior year	(330.5)	215.8	(499.6)	(725.5)	(710.2)
<b>Total Preschool FTE's CPP Fund 19</b>	611.0	602.5	602.5	602.5	596.0
<b>Total ASCENT</b>	4.0	1.0	3.0	3.0	3.0
<b>Average October FTE Count</b>					
FY 23 October FTE Count Less CPP, OODs, Online				14,340.5	14,340.5
FY 22 October FTE Count Less CPP, OODS, Online			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
FY 20 October FTE Count Less CPP, OODS, Online	15,221.5	15,221.5	15,221.5	15,221.5	15,221.5
FY 19 October FTE Count Less CPP	15,576.0	15,570.5	15,570.5	15,570.5	15,570.5
FY 18 October FTE Count Less CPP	16,054.5	16,045.5	16,045.5		
FY 17 October FTE Count Less CPP	16,478.5	16,480.0			
FY 16 October FTE Count Less CPP	16,751.0				
<b>Charter Schools</b>					
Kindergarten	139.0	127.0	162.0	150.0	135.00
Grades One - Five	771.0	782.0	752.0	739.0	764.00
Grades Six - Eight	574.0	617.0	632.0	633.0	647.00
Grades Nine - Twelve	223.0	266.0	265.0	272.0	273.00
<b>Total Charter Schools</b>	1,707.0	1,792.0	1,811.0	1,794.0	1,819.0
<b>Total District Excluding Charter</b>	13,548.0	12,824.0	12,711.0	12,467.0	12,603.0

SCHOOL DISTRICT 60										
ASSESSED VALUATION and MILL LEVIES										
Amended FY 2022-2023 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	15,406.20	\$ 1,187,844,869	27.000	0.000	0.000	1.051	14.900	42.951		
Mill Levy is set in December for the FY 22-23 assessment.										
Final student counts are established, per statue, after the October 1 count date.										
With District's decreasing enrollment the funded pupil count is an average of the last 5 years.										
FY 22 FY 23 Changes		Increase (Decrease)	Percentage Change							
Assessed Valuation		\$ 16,996,825	1.43%							
Funded Pupil Count		(725.5)	-4.71%							
HOME OWNER TAX ANALYSIS										
		2019		2020		2021		2022		2023
Market Value of Home	\$	100,000	\$	100,000	\$	100,000	\$	100,000	\$	100,000
Assessment Rate		7.20%		7.20%		7.20%		7.20%		6.95%
Assessment Value	\$	7,200	\$	7,200	\$	7,200	\$	7,200	\$	7,200
School District Mill Levies:										
School Finance Formula Levy		27.000		27.000		27.000		27.000		27.000
Abatement Levy		0.190		0.110		0.021		0.462		1.051
Override Levy		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
Debt Service Bond Levy		7.500		18.000		18.000		16.180		14.900
Total District Levy		34.690		45.110		45.021		43.642		42.951
School Taxes per \$100,000 in assessed value	\$	249.77	\$	324.79	\$	324.15	\$	314.22	\$	309.25
School Taxes per \$200,000 in assessed value	\$	499.54	\$	649.58	\$	648.30	\$	628.44	\$	618.49

**SCHOOL DISTRICT 60**  
**FUNDING ESTIMATE**  
**Amended FY 2022-2023 Budget**

**Calculation to determine the enrollment funding number with declining enrollment**

Funded Count for Averaging	YEAR AVG	Averaged Funded Count	Highest Average Funded Count
15,570.50	5	14,825.50	
15,221.50	4	14,639.25	14,825.50
14,573.50	3	14,445.17	596.00
14,421.50	2	14,381.00	
14,340.50	1	Funded Count	15,421.50

FY 2022-2023
Proposed
Amended
Budget

FY 2022-2023	FY 2021-2022
Adopted	FINAL
Budget	

**Funded Counts**

Colorado Preschool Program	596.00	do not include ascent here	602.50	602.50
Charters				
Chavez-Huerta Preparatory Academy	996.00		1,065.00	1,025.00
Pueblo School of Arts & Science at Fulton Heights	260.00		279.00	247.00
Pueblo School of Arts & Sciences	563.00		450.00	539.00
Total Charter Schools	1,819.00			
Total Average Funded Count	15,421.50		15,406.20	15,736.38

**TOTAL PROGRAM FUNDING**

	FY 2022-23		FY 2022-23	FY 2021-22
	Proposed	CHANGE	Proposed	FINAL
	Budget		Budget	
Per Pupil Funding	\$ 9,741.06	\$ (46.78)	\$ 9,694.28	\$ 9,129.11
Averaged Funded Pupil Count (including Charters)	15,421.50	-15.30	15,406.20	15,772.00
TOTAL PROGRAM FUNDING including Charters	\$ 150,221,757	\$ (869,740)	\$ 149,352,017	\$ 143,984,323
Transfers (Out) In				
Capital Reserve Allocation	\$ (9,800,000)	\$ -	\$ (9,800,000)	\$ (9,800,000)
Insurance Reserve Allocation	\$ (1,850,000)	\$ -	\$ (1,850,000)	\$ (1,850,000)
Transfer to Athletics	\$ (1,800,000)	\$ -	\$ (1,800,000)	\$ (1,531,160)
Transfer from Preschool	\$ -	\$ -	\$ -	\$ -
Transfer to Document Svc. Fund	\$ -	\$ -	\$ -	\$ -
Transfer from Grant Fund	\$ -	\$ -	\$ -	\$ -
Transfer from Risk Mgmt. Fund	\$ -	\$ -	\$ -	\$ -
Transfer from Nutrition Services	\$ -	\$ -	\$ -	\$ -
Colorado Preschool Program Allocation	\$ (5,805,672)	\$ (35,132)	\$ (5,840,804)	\$ (5,500,289)
Transfer to Charter Schools	\$ (17,718,988)	\$ 327,450	\$ (17,391,538)	\$ (16,532,818)
TOTAL TRANSFERS AND ALLOCATIONS (OUT) IN	\$ (36,974,660)	\$ 292,318	\$ (36,682,342)	\$ (35,214,267)
<b>Net Total Program Funding in General Fund</b>	<b>\$ 113,247,097</b>	<b>\$ (577,422)</b>	<b>\$ 112,669,675</b>	<b>\$ 108,770,056</b>



SCHOOL DISTRICT 60							
GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY)							
Amended FY 2022-2023 Budget							
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2022-2023 Estimated	BUDGET		
					Adopted FY 2022-2023 Budget	Increase (Decrease)	Amended FY 2022-2023 Budget
<b>Beginning Fund Balance</b>	\$ 17,700,970	\$ 25,947,286	\$ 31,695,468	\$ 31,045,771	\$ 27,531,114	\$ 3,514,657	\$ 31,045,771
Revenue	125,644,073	114,915,472	123,339,385	128,515,451	126,258,830	2,285,290	128,544,120
<b>Total Funds Available</b>	<b>\$ 143,345,043</b>	<b>\$ 140,862,758</b>	<b>\$ 155,034,853</b>	<b>\$ 159,561,222</b>	<b>\$ 153,789,944</b>	<b>\$ 5,799,947</b>	<b>\$ 159,589,891</b>
<b>Total Expenditures</b>	<b>\$ 117,397,757</b>	<b>\$ 109,167,290</b>	<b>\$ 123,989,082</b>	<b>\$ 124,358,940</b>	<b>\$ 143,884,581</b>	<b>\$ 6,245,620</b>	<b>\$ 150,130,201</b>
Assigned Operating Reserve per BOE policy 6% of Revenues	\$ 7,538,645	\$ 6,880,143	\$ 7,400,363	\$ 7,710,927	\$ 7,575,530	\$ 137,117	\$ 7,712,647
Unassigned	10,889,406	15,813,855	11,511,532	17,357,553	(7,953,969)	(432,790)	(8,386,759)
Assigned New Facility Supplies Multi Year		1,000,000	2,500,000	2,500,000	2,500,000	-	2,500,000
Assigned School Placeholder	1,139,262	708,558	714,041	-	250,000	(250,000)	-
Assigned Textbooks Placeholder	-	-	600,000	-	-	-	-
Restricted Fund Balance Multi Year		1,461,939	1,461,939	1,000,000	1,000,000	-	1,000,000
Non Spendable (Prepaid Expenditures)	1,929,973	1,380,973	2,307,896	2,083,802	2,083,802	-	2,083,802
TABOR 3%-Restricted	4,450,000	4,450,000	4,550,000	4,550,000	4,450,000	100,000	4,550,000
<b>Total Reserves</b>	<b>\$ 25,947,286</b>	<b>\$ 31,695,468</b>	<b>\$ 31,045,771</b>	<b>\$ 35,202,282</b>	<b>\$ 9,905,363</b>	<b>\$ (445,673)</b>	<b>\$ 9,459,690</b>
<b>Percentage Reserves of Revenue</b>	20.7%	27.6%	25.2%	27.4%	7.85%		7%
<b>Total Reserves and Expenditures</b>	<b>\$ 143,345,043</b>	<b>\$ 140,862,758</b>	<b>\$ 155,034,853</b>	<b>\$ 159,561,222</b>	<b>\$ 153,789,944</b>	<b>\$ 5,799,947</b>	<b>\$ 159,589,891</b>
<b>Per Board Policy Reserves</b>							
Min. 9% Reserves including TABOR Begin FY 17-18	\$ 11,307,967	\$ 10,342,392	\$ 11,100,545	\$ 11,566,391	\$ 11,363,295	\$ 205,676	\$ 11,568,971
Revenue	125,644,073	114,915,472	123,339,385	128,515,451	126,258,830	2,285,290	128,544,120
Less: Expenditures	117,397,757	109,167,290	123,989,082	124,358,940	143,884,581	6,245,620	150,130,201
Excess Revenue over (under) Expenditures	<b>\$ 8,246,316</b>	<b>\$ 5,748,182</b>	<b>\$ (649,697)</b>	<b>\$ 4,156,511</b>	<b>\$ (17,625,751)</b>	<b>\$ (3,960,330)</b>	<b>\$ (21,586,081)</b>

School District 60				
Amended FY 2022-2023 Budget				
SUMMARY COMPARING Estimated FY 2021-2022 to Proposed Amended FY 2022-2023 Budget				
<b>Revenue:</b>				
	Actual FY 2021-2022-Revenue		\$	123,339,385
	Anticipated Increase (Decrease) to Funding for FY 2022-2023			5,204,735
<b>FY 22-23 Budgeted Revenues</b>			<b>\$</b>	<b>128,544,120</b>
<b>Expenses:</b>				
	Actual FY 2021 -2022 Expenditures		\$	123,989,082
<b>Salary and Benefits</b>				
	Instruction	\$	6,334,403	
	Instruction - CRF Offset (Cares and At Risk) see page 8 FY 20-21		-	
	Support Services - Student		1,183,461	
	Support Services - Student CRF Offset (At Risk only) see page 9 FY 20-21		-	
	Support Services - Instructional		693,474	
	General Administration		85,119	
	School Administration - Principal		2,010,434	
	Business Services		430,557	
	Facilities		1,553,688	
	Human Resources		149,629	
	Human Resources CRF Offset (Cares only) see page 10 FY 20-21		-	
	Information Technology		154,197	
	Other (Retiree Life/Excused Leave)		129,766	
				12,724,728
<b>Purchased Services</b>				
	Instruction		598,501	
	Support Services - Student		202,010	
	Support Services - Instructional		427,152	
	General Administration		377,786	
	School Administration - Principal		50,702	
	Business Services		182,746	
	Facilities (SRO/Utilities)		311,410	
	Risk Management (decrease in workers comp)		(200,000)	
	Transportation		1,473,237	
	Human Resources		82,231	
	Information Technology		192,518	
	Other (Retiree Life/Excused Leave)		28,511	
	Construction Services		101,775	
				3,828,578
<b>Supplies, Printing (excludes Capital Expenditures and prior year carry forward)</b>				
	Instruction		6,816,287	
	Support Services - Student		58,261	
	Support Services - Instructional		251,556	
	General Administration		65,579	
	School Administration - Principal		192,673	
	Business Services		(82,044)	
	Facilities		632,473	
	Transportation		191,743	
	Human Resources		22,176	
	Information Technology		202,495	
	Other		(2,521)	
	Debt		25,149	
				8,373,825
<b>Capital Expenditures and Other</b>				
	Instruction		436,458	
	Support Services - Student		37,118	
	Support Services - Instructional		34,625	
	School Administration - Principal		36,014	
	General Administration		6,083	
	Business Services		29,676	
	Facilities		(9,162)	
	Human Resources		(818)	
	Information Technology		643,992	
	Other		-	
				1,213,986
	<b>Anticipated 2022-2023 Expenditures Before One Time Expenditures</b>		<b>\$</b>	<b>150,130,199</b>
	<b>Excess Revenue over Expenses Before One Time Expenditures</b>			<b>(21,586,079)</b>
	<b>Total One time Expenditures</b>		<b>\$</b>	<b>-</b>
<b>Excess of Expenses over Revenue for 2022-2023 Budget</b>			<b>\$</b>	<b>(21,586,079)</b>
<b>RESERVES</b>				
	Beginning Fund Balance		\$	31,045,771
	Revenue			128,544,120
	Expenditures before one time expenditures			150,130,201
	Ending Fund Balance before one time expenditures		\$	9,459,690
	One time expenditures			-
	Ending Fund Balance after one time expenditures		\$	9,459,690

SCHOOL DISTRICT 60							
GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY)							
Amended FY 2022-2023 Budget							
					BUDGET		
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2022-2023 Estimated	Adopted FY 2022-2023 Budget	Increase (Decrease)	Amended FY 2022-2023 Budget
Beginning Fund Balance - General Fund	\$ 17,700,970	\$ 25,947,286	\$ 31,695,468	\$ 31,045,771	\$ 27,531,114	\$ 3,514,657	\$ 31,045,771
<b>Total Fund Balance</b>	<b>\$ 17,700,970</b>	<b>\$ 25,947,286</b>	<b>\$ 31,695,468</b>	<b>\$ 31,045,771</b>	<b>\$ 27,531,114</b>	<b>\$ 3,514,657</b>	<b>\$ 31,045,771</b>
<b>Revenue</b>							
<b>Local Sources</b>							
1 Current Property Tax-School Finance Act	\$ 29,183,046	\$ 29,981,669	\$ 32,964,751	\$ 33,851,404	33,851,404	\$ -	\$ 33,851,404
2 Specific Ownership Taxes-School Finance Act	2,726,828	2,784,855	3,052,353	3,209,033	1,721,652	1,487,381	3,209,033
3 Delinquent Penalties-School Finance Act	4,837	6,300	4,660	5,962	5,000	962	5,962
4 Tuition, PYC Revenue-Other Districts	110,960	164,594	179,054	175,000	175,000	-	175,000
5 Concurrent Enrollment Internal	66,467	1,081	-	5,000	5,000	-	5,000
6 Earnings on Investments	583,384	64,146	115,680	1,027,137	100,000	927,137	1,027,137
7 Print Shop Revenue	106,763	72,371	99,727	170,064	105,000	65,000	170,000
8 Indirect Revenues	779,479	1,301,369	1,893,412	1,821,360	2,000,000	(178,640)	1,821,360
9 Charter School Admin Fee + Purchsd Svcs	491,931	544,267	825,622	651,592	606,000	72,798	678,798
10 Charter School Capital Pass Thru	380,073	423,133	416,375	418,000	418,000	-	418,000
11 E-rate Revenues	-	-	46,846	-	-	-	-
12 Energy Efficiency Rebates	17,690	13,954	12,053	10,000	10,000	-	10,000
13 Other Local Revenue	163,333	180,046	323,476	113,437	100,000	13,000	113,000
<b>Intermediate Sources</b>							
14 Miscellaneous Intermediate Revenue	23,702	12,988	16,868	13,036	10,000	5,000	15,000
<b>State Sources</b>							
15 State Equalization-School Finance Act	111,467,088	102,454,805	109,781,941	113,789,413	113,774,115	15,298	113,789,413
16 Kindergarten Hold Harmless Funding	-	-	-	-	-	-	-
17 CDE Audit-October Count Adjustment	-	(435,376)	-	-	-	-	-
18 At Risk Funding	387,222	392,588	322,662	347,830	347,830	(0)	347,830
19 Colorado Vocational Educ Act Revenue	351,938	248,741	419,527	419,000	200,000	219,000	419,000
19 CTE Audit Adjustment	-	-	-	(29,366)	-	(29,366)	(29,366)
21 Exceptional Children Educ Act (ECEA) Revenue	4,589,010	4,389,243	4,938,254	6,184,171	6,184,171	-	6,184,171
22 State Transportation Revenue	629,807	598,905	508,359	505,752	500,000	5,752	505,752
22 State Transportation Revenue Audit Adjustment	-	(84,248)	-	-	-	-	-
23 Gifted & Talented State Revenue	122,299	151,546	189,225	148,622	174,000	(25,378)	148,622
24 English Language Proficiency Act (ELPA) Revenue	350,986	336,627	161,352	161,664	162,000	(336)	161,664
25 On Behalf State PERA	2,142,711	-	2,003,324	2,200,000	2,200,000	-	2,200,000
26 COVID 19 State Share Mitigation	-	288,870	-	-	-	-	-
27 Mitigation At Risk HB22-1186	-	-	287,006	-	-	-	-
28 Miscellaneous State Revenue	20,772	-	-	-	-	-	-
<b>Federal Sources</b>							
29 Impact Aid & Other Misc. Federal Revenue	11,373	12,851	9,484	12,000	12,000	-	12,000
30 Charter School Federal Pass Thru	-	-	-	-	-	-	-
31 ROTC Reimbursement	285,086	287,081	303,290	280,000	280,000	-	280,000
<b>Transfers Out</b>							
32 Transfer from (to) Athletic Fund	(1,331,160)	(1,531,160)	(1,800,000)	(1,800,000)	(1,800,000)	-	(1,800,000)
33 Transfer from (to) Insurance Fund	(1,150,000)	(1,350,000)	(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)	(6,800,000)	(9,800,000)	(9,800,000)	(9,800,000)	-	(9,800,000)
36 Preschool Allocation	(5,440,382)	(4,522,853)	(5,553,097)	(5,805,672)	(5,840,804)	35,132	(5,805,672)
37 Charter School Allocations							
PSAS	(5,842,158)	(6,562,590)	(7,175,480)	(8,016,892)	(7,067,130)	(949,762)	(8,016,892)
CHPA	(8,789,012)	(8,510,329)	(9,357,338)	(9,702,096)	(10,324,408)	622,312	(9,702,096)
<b>Total Revenue</b>	<b>\$ 125,644,073</b>	<b>\$ 114,915,472</b>	<b>\$ 123,339,385</b>	<b>\$ 128,515,451</b>	<b>\$ 126,258,830</b>	<b>\$ 2,285,290</b>	<b>\$ 128,544,120</b>
<b>Total Revenue and Beginning Fund Balance</b>	<b>\$ 143,345,043</b>	<b>\$ 140,862,758</b>	<b>\$ 155,034,853</b>	<b>\$ 159,561,222</b>	<b>\$ 153,789,944</b>	<b>\$ 5,799,947</b>	<b>159,589,891</b>

SCHOOL DISTRICT 60							
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM							
Amended FY 2022-2023 Budget							
					BUDGET		
	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2022-2023 Estimated	Adopted FY 2022-2023 Budget	Increase (Decrease)	Amended FY 2022-2023 Budget
<b>II Expenditures Summary</b>							
1 Salaries	\$ 74,381,181	\$ 68,801,734	\$ 77,727,763	\$ 77,225,402	\$ 84,484,836	\$ 834,245	\$ 85,319,081
2 Fringe Benefits	26,127,979	22,675,032	26,806,517	23,945,823	31,628,134	311,793	31,939,927
3 Purchased Services	9,107,548	8,588,579	9,129,153	10,144,788	12,821,589	136,142	12,957,731
4 Supplies - Materials	6,601,569	8,050,270	9,259,568	11,776,402	13,413,846	4,009,825	17,423,671
5 Capital Expense	375,155	412,647	440,589	559,994	825,248	829,328	1,654,576
6 Other Expense	219,718	60,104	21,162	77,054	81,450	124,285	205,735
7 Other Financing Uses	584,608	578,924	604,331	629,479	629,479	-	629,479
<b>Total Expenditures</b>	<b>\$ 117,397,758</b>	<b>\$ 109,167,290</b>	<b>\$ 123,989,083</b>	<b>\$ 124,358,942</b>	<b>143,884,582</b>	<b>\$ 6,245,618</b>	<b>\$ 150,130,200</b>
Excess of Revenue over Expenditures	\$ 8,246,315	\$ 5,748,183	\$ (649,698)	\$ 4,156,509	\$ (12,095,499)	\$ (9,490,581)	\$ (21,586,080)
<b>Ending Fund Balance</b>	<b>\$ 25,947,285</b>	<b>\$ 31,695,469</b>	<b>\$ 31,045,770</b>	<b>\$ 35,202,280</b>	<b>\$ 16,459,996</b>	<b>\$ (7,000,305)</b>	<b>\$ 9,459,691</b>
<b>III Expenditure Details</b>							
<b>Instructional Programs</b>	<b>Instruction includes those activities dealing directly with the interactions between staff and students.</b>						
<b>A Regular Education Instruction 0010-1699</b>							
1 Salaries	\$ 38,180,384	\$ 37,735,798	\$ 38,387,594	\$ 37,373,282	\$ 41,635,768	\$ (1,279,917)	\$ 40,355,851
Salaries CRF Offset	-	(5,534,713)			-	-	-
2 Fringe Benefits	13,130,878	11,852,907	13,237,717	11,619,485	15,314,202	(292,198)	15,022,003
Benefits CRF Offset	-	(1,760,370)			-	-	-
3 Purchased Services	1,283,689	1,283,936	1,335,130	976,274	1,943,740	(25,369)	1,918,371
4 Supplies - Materials	1,011,222	2,050,816	2,339,979	5,294,537	4,438,531	4,539,739	8,978,270
5 Capital Expense	42,198	179,206	154,569	78,645	155,748	374,414	530,162
6 Other Expense	413,824	336,052	429,009	275,345	358,168	183,551	541,719
<b>Subtotal Regular Education Instruction</b>	<b>\$ 54,062,195</b>	<b>\$ 46,143,631</b>	<b>\$ 55,883,998</b>	<b>\$ 55,617,568</b>	<b>\$ 63,846,156</b>	<b>\$ 3,500,220</b>	<b>\$ 67,346,376</b>
<b>B Exceptional Student Services (SPED) 1700-1799</b>							
1 Salaries	\$ 9,351,187	\$ 9,096,428	\$ 9,487,641	\$ 8,971,944	\$ 10,779,923	\$ 96,279	\$ 10,876,202
2 Fringe Benefits	3,179,118	3,137,216	3,158,972	2,947,870	4,286,005	60,986	4,346,991
3 Purchased Services	274,032	381,835	310,310	289,352	238,994	86,575	325,569
4 Supplies - Materials	34,952	43,119	37,282	7,734	88,450	(3,200)	85,250
5 Capital Expense	4,968	6,958	3,344	3,168	34,400	-	34,400
6 Other Expense	124,106	8,654	25,650	7,143	55,787	(12,800)	42,987
<b>Subtotal Exceptional Student Services</b>	<b>\$ 12,968,363</b>	<b>\$ 12,674,210</b>	<b>\$ 13,023,199</b>	<b>\$ 12,227,211</b>	<b>\$ 15,483,559</b>	<b>\$ 227,840</b>	<b>\$ 15,711,399</b>
<b>C Extra-Curricular Instruction 1800-2099</b>							
1 Salaries	\$ 23,654	\$ 10,959	\$ 24,546	\$ 12,142	22,257	6,500	28,757
2 Fringe Benefits	5,278	2,426	5,503	2,682	5,086	1,486	6,572
3 Purchased Services	-	-	-	-	-	-	-
4 Supplies - Materials	-	-	-	-	-	-	-
5 Capital Expense	-	-	-	29,809	-	29,809	29,809
6 Other Expense	-	-	18	-	-	-	-
<b>Subtotal Extra-Curricular Instruction</b>	<b>\$ 28,932</b>	<b>\$ 13,384</b>	<b>\$ 30,067</b>	<b>\$ 44,633</b>	<b>\$ 27,343</b>	<b>\$ 37,795</b>	<b>\$ 65,138</b>
<b>Total Instructional Program Expenditures</b>	<b>\$ 67,059,490</b>	<b>\$ 58,831,226</b>	<b>\$ 68,937,263</b>	<b>\$ 67,889,412</b>	<b>\$ 79,357,058</b>	<b>\$ 3,765,855</b>	<b>\$ 83,122,913</b>

SCHOOL DISTRICT 60							
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM							
Amended FY 2022-2023 Budget							
					BUDGET		
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2022-2023 Estimated	Adopted FY 2022-2023 Budget	Increase (Decrease)	Amended FY 2022-2023 Budget
D Support Programs Support Services-Students 2100-2199	Activities designed to assess and improve the well-being of students and to supplement the teaching process						
1 Salaries	\$ 6,108,755	\$ 6,493,933	\$ 6,936,892	\$ 7,105,943	\$ 7,682,095	\$ (6,302)	\$ 7,675,793
Salaries CRF Offset	-	(75,637)			-	-	
2 Fringe Benefits	2,029,589	2,013,078	2,312,836	2,151,727	2,749,011	8,385	2,757,396
Benefits CRF Offset	-	(23,171)			-	-	
3 Purchased Services	245,640	169,879	199,203	311,004	257,179	144,034	401,213
4 Supplies - Materials	72,608	113,205	140,603	77,575	240,424	(48,587)	191,837
5 Capital Expense	3,302	17,635	28,987	24,160	74,970	(8,865)	66,105
6 Other Expense	5,107	4,415	4,299	4,319	8,325	3,000	11,325
Subtotal Support Services - Students	\$ 8,465,001	\$ 8,713,336	\$ 9,622,820	\$ 9,674,729	\$ 11,012,004	\$ 91,665	\$ 11,103,669
E Support Services-Instructional Staff 2200-2299	Activities associated with assisting the Instructional Staff with content and process of providing learning experiences for students						
1 Salaries	\$ 3,084,826	\$ 2,627,334	\$ 2,878,614	\$ 3,027,860	\$ 3,511,244	\$ (148,412)	\$ 3,362,832
2 Fringe Benefits	935,547	769,969	948,667	869,986	1,188,913	(30,990)	1,157,923
3 Purchased Services	345,995	42,958	318,490	310,369	606,269	139,373	745,642
4 Supplies - Materials	135,179	146,005	164,943	81,938	403,774	(6,500)	397,274
5 Capital Expense	3,559	15,035	9,552	1,350	31,877	12,300	44,177
6 Other Expense	52,409	41,126	26,503	10,323	45,729	-	45,729
Subtotal Support Services-Instructional Staff	\$ 4,557,515	3,642,427	4,346,770	4,301,826	\$ 5,787,806	\$ (34,229)	\$ 5,753,577
F General Administration 2300-2399	Activities concerned with establishing and administering policy for operating the school district						
1 Salaries	\$ 648,260	\$ 674,859	\$ 817,833	\$ 822,722	\$ 860,754	\$ 1,123	\$ 861,877
2 Fringe Benefits	210,663	190,981	257,240	241,073	299,195	(880)	298,315
3 Purchased Services	619,375	474,054	489,710	616,342	861,496	6,000	867,496
4 Supplies - Materials	30,736	34,208	37,958	9,149	41,352	(6,000)	35,352
5 Capital Expense	3,420	4,540	3,616	3,099	9,699	-	9,699
6 Other Expense	102,485	50,701	53,447	33,576	121,631	-	121,631
Subtotal General Administration	\$ 1,614,939	\$ 1,429,343	\$ 1,659,804	\$ 1,725,960	\$ 2,194,127	\$ 243	\$ 2,194,370
G School Administration 2400-2499	Activities concerned with overall administrative responsibility for a school, or combination of schools.						
1 Salaries	\$ 6,697,825	\$ 6,933,791	\$ 6,843,730	\$ 7,265,964	\$ 7,852,304	\$ 349,207	\$ 8,201,511
2 Fringe Benefits	2,178,235	2,017,027	2,120,298	2,080,268	2,425,345	347,606	2,772,951
3 Purchased Services	20,409	58,802	65,128	7,391	104,470	11,360	115,830
4 Supplies - Materials	84,433	143,968	187,481	126,361	388,214	(17,337)	370,877
5 Capital Expense	9,865	24,791	13,120	1,513	31,463	17,670	49,133
6 Other Expense	10,411	17,842	14,158	6,532	76,777	(53,342)	23,435
Subtotal School Administration	\$ 9,001,178	\$ 9,196,221	\$ 9,243,915	\$ 9,488,029	\$ 10,878,573	\$ 655,164	\$ 11,533,737
H Business Services 2500-2599	Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school district						
1 Salaries	\$ 1,458,106	\$ 1,440,062	\$ 1,609,612	\$ 1,736,119	\$ 1,914,508	\$ (13,608)	\$ 1,900,900
2 Fringe Benefits	492,299	447,922	530,966	546,654	664,470	5,765	670,235
3 Purchased Services	317,410	282,482	294,012	283,773	476,758	-	476,758
4 Supplies - Materials	193,895	132,489	273,809	141,720	249,174	3,872	253,046
5 Capital Expense	12,082	9,295	13,474	-	43,150	-	43,150
6 Other Expense	(483,314)	(381,902)	(516,924)	(271,795)	(578,255)	50	(578,205)
Subtotal Business Services	\$ 1,990,478	\$ 1,930,348	\$ 2,204,949	\$ 2,436,471	\$ 2,769,805	\$ (3,921)	\$ 2,765,884
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								
Amended FY 2022-2023 Budget								
					BUDGET			
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2022-2023 Estimated	Adopted FY 2022-2023 Budget	Increase (Decrease)	Amended FY 2022-2023 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	\$ 6,832,933	\$ 6,934,930	\$ 6,966,760	\$ 7,109,121	\$ 7,689,187	\$ 210,038	\$ 7,899,225
	2 Fringe Benefits	2,594,804	2,416,605	2,531,932	2,380,718	3,019,824	133,332	3,153,156
	3 Purchased Services	1,711,893	1,736,330	1,835,779	1,822,563	2,079,069	68,119	2,147,188
	4 Supplies - Materials	3,910,083	4,047,568	4,720,109	4,585,725	5,740,623	(395,285)	5,345,338
	5 Capital Expense	22,724	53,985	80,110	28,300	80,948	(10,000)	70,948
	6 Other Expense	(24,148)	(36,573)	(37,994)	(3,240)	(31,250)	500	(30,750)
	Subtotal Facilities, Maintenance and Operation of Plant	\$ 15,048,289	\$ 15,152,846	\$ 16,096,697	\$ 15,923,187	\$ 18,578,401	\$ 6,704	\$ 18,585,105
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	2,430,923	2,204,577	2,392,213	3,677,992	3,865,450	-	3,865,450
	4 Supplies - Materials	112,392	66,888	181,347	370,590	370,590	2,500	373,090
	5 Capital Expense	-	-	-	-	-	-	-
	6 Other Expense	-	-	-	-	-	-	-
	Subtotal Student Transportation	\$ 2,543,315	\$ 2,271,465	\$ 2,573,559	\$ 4,048,582	\$ 4,236,040	\$ 2,500	\$ 4,238,540
K Human Resources 2800-2839	Activities, other than general administration, which supports each of the other instructional and supporting services programs							
	1 Salaries	\$ 722,858	\$ 1,350,313	\$ 2,382,294	\$ 2,283,099	\$ 902,897	\$ 1,553,900	\$ 2,456,797
	Salaries CRF Offset	-	(223,511)	-	-	-	-	-
	2 Fringe Benefits	238,610	409,503	279,071	242,141	304,279	49,919	354,198
	Benefits CRF Offset	-	(97,603)	-	-	-	-	-
	3 Purchased Services	84,852	84,915	98,380	112,386	172,611	8,000	180,611
	4 Supplies - Materials	10,479	19,819	25,824	13,255	39,460	4,000	43,460
	5 Capital Expense	8,260	11,367	13,118	396	23,300	(11,000)	12,300
	6 Other Expense	8,939	12,589	11,168	7,189	12,708	3,000	15,708
	Subtotal Human Resources	\$ 1,073,998	\$ 1,567,393	\$ 2,809,856	\$ 2,658,465	\$ 1,455,255	\$ 1,607,819	\$ 3,063,074
L Information Systems Services 2840-2849, 2890	Activites concerned with preparing data for storage, storing data, and retrieving them for reproduction as information for management and reporting							
	1 Salaries	\$ 917,434	\$ 915,771	\$ 1,016,995	\$ 1,028,373	\$ 1,188,347	\$ (72,000)	\$ 1,116,347
	2 Fringe Benefits	305,351	281,756	329,238	314,820	406,575	(22,491)	384,084
	3 Purchased Services	325,383	398,774	421,524	504,564	615,992	(1,950)	614,042
	4 Supplies - Materials	1,002,158	1,228,696	1,119,623	1,056,718	1,386,115	(63,050)	1,323,065
	5 Capital Expense	264,778	89,835	120,701	389,555	339,693	425,000	764,693
	6 Other Expense	6,400	5,451	7,247	1,980	6,300	-	6,300
	Subtotal Information Systems	\$ 2,821,503	\$ 2,920,283	\$ 3,015,329	\$ 3,296,010	\$ 3,943,022	\$ 265,509	\$ 4,208,531
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	1,000,000	1,000,000	900,000	700,000	900,000	(200,000)	700,000
	4 Supplies - Materials	-	-	-	-	-	-	-
	5 Capital Expense	-	-	-	-	-	-	-
	6 Other Expense	-	-	-	-	-	-	-
	Subtotal Risk Management	\$ 1,000,000	\$ 1,000,000	\$ 900,000	\$ 700,000	\$ 900,000	\$ (200,000)	\$ 700,000

SCHOOL DISTRICT 60							
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM							
Amended FY 2022-2023 Budget							
					BUDGET		
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2022-2023 Estimated	Adopted FY 2022-2023 Budget	Increase (Decrease)	Amended FY 2022-2023 Budget
<b>N Other Support Services 2990-2999</b>	<b>All other support services not classified elsewhere.</b>						
1 Salaries	\$ 354,959	\$ 421,417	\$ 375,250	\$ 488,835	\$ 445,552	\$ 137,437	\$ 582,989
2 Fringe Benefits	827,607	1,016,786	1,094,076	548,399	965,229	50,874	1,016,103
3 Purchased Services	63,570	45,163	51,061	21,499	75,411	-	75,411
4 Supplies - Materials	-	20,477	24,298	-	16,000	(326)	15,674
5 Capital Expense	-	-	-	-	-	-	-
6 Other Expense	3,499	1,749	4,580	5,680	5,530	326	5,856
<b>Subtotal Support Services</b>	<b>\$ 1,249,635</b>	<b>\$ 1,505,592</b>	<b>\$ 1,549,265</b>	<b>\$ 1,064,412</b>	<b>\$ 1,507,722</b>	<b>\$ 188,311</b>	<b>\$ 1,696,033</b>
<b>O Other Support Services</b>	<b>Volunteer Services 2900-2989</b>						
	<b>Volunteer Services</b>						
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits	-	-	-	-	-	-	-
3 Purchased Services	4,303	1,741	1,839	-	6,000	-	6,000
4 Supplies - Materials	3,432	3,012	6,312	11,100	11,139	-	11,139
5 Capital Expense	-	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-	-
<b>Subtotal Other Support Services</b>	<b>\$ 7,735</b>	<b>\$ 4,753</b>	<b>\$ 8,151</b>	<b>\$ 11,100</b>	<b>\$ 17,139</b>	<b>\$ -</b>	<b>\$ 17,139</b>
<b>P Facilities Acquisition and Construction Services 4000-4999</b>	<b>Due to modifications in the presentation of State funding received by PCS and passed through to the charter schools revenues are record in full rather than net as in previous years. The result is the recording of expenditures equal to the revenues.</b>						
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits	-	-	-	-	-	-	-
3 Purchased Services	380,073	423,133	416,375	511,278	618,150	(100,000)	518,150
4 Supplies - Materials	-	-	-	-	-	-	-
5 Capital Outlay	-	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-	-
<b>Subtotal Facilities Acquisition and Construction Services</b>	<b>\$ 380,073</b>	<b>\$ 423,133</b>	<b>\$ 416,375</b>	<b>\$ 511,278</b>	<b>\$ 618,150</b>	<b>\$ (100,000)</b>	<b>\$ 518,150</b>
<b>Q Debt Service 5000-5999</b>	<b>Servicing the debt of the school district, including payments of both principal and interest and debt issuance cost.</b>						
1 Principal	\$ 427,690	\$ 432,538	\$ 457,790	\$ 494,594	\$ 494,594	\$ -	\$ 494,594
2 Interest	156,918	146,385	146,541	134,885	134,885	-	134,885
<b>Subtotal Debt Services</b>	<b>\$ 584,608</b>	<b>\$ 578,923</b>	<b>\$ 604,330</b>	<b>\$ 629,478</b>	<b>\$ 629,479</b>	<b>\$ -</b>	<b>\$ 629,479</b>
<b>Total Support Program Expenditures</b>	<b>\$ 50,338,267</b>	<b>\$ 50,336,064</b>	<b>\$ 55,051,819</b>	<b>\$ 56,469,528</b>	<b>\$ 64,527,523</b>	<b>\$ 2,479,765</b>	<b>\$ 67,007,288</b>
<b>Grand Total Expenditures</b>	<b>\$ 117,397,757</b>	<b>\$ 109,167,290</b>	<b>\$ 123,989,082</b>	<b>\$ 124,358,940</b>	<b>\$ 143,884,581</b>	<b>\$ 6,245,620</b>	<b>\$ 150,130,201</b>
<b>R Reserves &amp; Contingencies</b>							
1 Assigned Operating Reserve per BOE policy 6% of Revenues	7,538,645	6,880,143	\$ 7,400,363	\$ 7,710,927	\$ 7,575,530	\$ 137,117	\$ 7,712,647
2 Unassigned	10,889,406	15,813,855	11,511,532	17,357,553	(7,953,969)	(432,790)	(8,386,759)
3 Assigned New Facility Supplies Multi Year	500,000	1,000,000	2,500,000	2,500,000	2,500,000	-	2,500,000
4 Assigned Textbooks Placeholder	-	-	600,000	-	-	-	-
5 Assigned School Placeholder	639,262	708,558	714,041	-	250,000	(250,000)	-
6 Restricted Fund Balance Multi Year	-	1,461,939	1,461,939	1,000,000	1,000,000	-	1,000,000
7 Non Spendable (Prepaid Expenditures)	1,929,973	1,380,973	2,307,896	2,083,802	2,083,802	-	2,083,802
8 TABOR 3%-Restricted	4,450,000	4,450,000	4,550,000	4,550,000	4,450,000	100,000	4,550,000
<b>Ending Reserves &amp; Contingencies</b>	<b>\$ 25,947,286</b>	<b>\$ 31,695,468</b>	<b>\$ 31,045,771</b>	<b>\$ 35,202,282</b>	<b>\$ 9,905,363</b>	<b>\$ (445,673)</b>	<b>\$ 9,459,690</b>
<b>Total Expenditures &amp; Reserves</b>	<b>\$ 143,345,043</b>	<b>\$ 140,862,758</b>	<b>\$ 155,034,853</b>	<b>\$ 159,561,222</b>	<b>\$ 153,789,944</b>	<b>\$ 5,799,947</b>	<b>\$ 159,589,891</b>

SCHOOL DISTRICT 60						
ATHLETIC FUND 17						
Amended FY 2022-2023 Budget						
DESCRIPTION				BUDGET		
	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	Adopted 2022-2023 Budget	Increase (Decrease)	Amended 2022-2023 Budget
Assigned Fund Balance-Beginning-Athletics	\$ 367,631	\$ 456,308	\$ 701,845	\$ 582,625	\$ 10,193	\$ 592,818
Assigned Fund Balance-Beginning-Gymnastics	2,462	\$ 6,389	\$ (153)	358	69	427
	<b>\$ 370,093</b>	<b>\$ 462,697</b>	<b>\$ 701,692</b>	<b>\$ 582,983</b>	<b>\$ 10,262</b>	<b>\$ 593,245</b>
<b>Revenues</b>						
Gate Receipts/Season Passes	261,336	115,459	298,680	\$ 290,000	\$ 25,225	\$ 315,225
Participation Fees	89,628	103,180	132,510	125,000	5,000	130,000
Corporate Sponsorship	-	-	-	-	-	-
Cash	39,100	16,750	44,145	45,000	2,250	47,250
Pepsi Cola	5,000	-	5,000	5,000	-	5,000
Tournament Fees/Playoffs	200	1,750	2,080	2,500	-	2,500
Parking Fees/Rentals	23,219	-	45,300	45,000	(5,000)	40,000
Miscellaneous Revenue	12,746	17,289	17,624	15,000	-	15,000
Gymnastics 0122	20,944	13,200	18,761	21,000	-	21,000
Concessions 1501	73,498	16,966	115,680	115,000	20,000	135,000
Transfer from General Fund	1,331,160	1,531,160	1,800,000	1,800,000	-	1,800,000
Indirect Revenue	1,032	1,447	1,427	1,500	100	1,600
<b>Total Revenues</b>	<b>\$ 1,857,863</b>	<b>\$ 1,817,201</b>	<b>\$ 2,481,207</b>	<b>\$ 2,465,000</b>	<b>\$ 47,575</b>	<b>\$ 2,512,575</b>
<b>Total Resources</b>	<b>\$ 2,227,956</b>	<b>\$ 2,279,898</b>	<b>\$ 3,182,899</b>	<b>\$ 3,047,983</b>	<b>\$ 57,837</b>	<b>\$ 3,105,820</b>
<b>Expenditures</b>						
<b>Extra-Curricular Instruction 1800-2099</b>						
Salaries	\$ 990,472	\$ 908,171	\$ 1,107,927	\$ 1,259,507	\$ (9,507)	\$ 1,250,000
Fringe Benefits	230,827	220,241	269,522	314,197	(2,197)	312,000
Purchased Professional Services	100,602	92,994	152,550	155,000	15,000	170,000
Purchased Property Services	33,222	17,968	49,355	65,000	5,000	70,000
Travel/Transportation	116,792	61,909	169,977	165,000	16,500	181,500
Other Purchased Services	-	-	-	-	-	-
Supplies & Equipment	52,873	105,380	88,398	115,000	-	115,000
Dues & Fees	56,788	50,955	22,471	28,000	(3,000)	25,000
<b>Sub Total Extra-Curricular Instruction</b>	<b>\$ 1,581,576</b>	<b>\$ 1,457,618</b>	<b>\$ 1,860,200</b>	<b>\$ 2,101,704</b>	<b>\$ 21,796</b>	<b>\$ 2,123,500</b>
<b>Support Services-Instructional Staff 2200-2299</b>						
Salaries	\$ 44,425	\$ 47,721	\$ 147,922	\$ 172,335	\$ 7,665	\$ 180,000
Fringe Benefits	15,966	15,940	42,828	53,000	1,450	54,450
Purchased Services	9,311	827	223	8,000	(1,250)	6,750
Supplies - Materials	14,438	16,575	25,207	30,000	8,525	38,525
Capital Expense	-	250	15,988	16,000	-	16,000
Other Expense	12,420	5,112	9,877	7,500	4,000	11,500
<b>Sub Total Support Services</b>	<b>\$ 96,559</b>	<b>\$ 86,425</b>	<b>\$ 242,045</b>	<b>\$ 286,835</b>	<b>\$ 20,390</b>	<b>\$ 307,225</b>
<b>School Administration 2400-2499</b>						
Salaries	\$ -	\$ -	\$ 272,369	\$ 284,656	344	\$ 285,000
Fringe Benefits	-	-	79,173	91,444	(1,444)	90,000
Purchased Services	-	-	-	-	-	-
Supplies - Materials	-	-	-	-	-	-
<b>Sub Total School Administration</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 351,542</b>	<b>\$ 376,100</b>	<b>\$ (1,100)</b>	<b>\$ 375,000</b>



SCHOOL DISTRICT 60						
ATHLETIC FUND 17						
Proposed Amended FY 2022-2023 Budget						
DESCRIPTION				BUDGET		
	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited	Adopted 2022-2023 Budget	Increase (Decrease)	Amended 2022-2023 Budget
<b>Facilities, Maintenance and Operation of Plant 2066-2699</b>						
Salaries	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
Fringe Benefits	-	-	-	1,143	-	1,143
Purchased Services	-	-	9,650	20,000	1,000	21,000
Supplies - Materials	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-
Other Expense	-	-	-	-	-	-
<b>Sub Total Facilities, Maintenance and Operations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,650</b>	<b>\$ 26,143</b>	<b>\$ 1,000</b>	<b>\$ 27,143</b>
Gymnastics 0122	17,017	19,742	18,181	20,500	-	20,500
Concessions 1501	70,106	14,420	108,036	115,000	-	115,000
<b>Total Expenditures</b>	<b>\$ 1,765,258</b>	<b>\$ 1,578,205</b>	<b>\$ 2,589,654</b>	<b>\$ 2,926,282</b>	<b>\$ 42,086</b>	<b>\$ 2,968,368</b>
<b>Assigned Fund Balance-Ending-Athletics</b>	456,308	701,845	592,818	\$ 120,843	\$ 15,682	136,525
<b>Assigned Fund Balance-Ending-Gymnastics</b>	6,389	(153)	427	858	69	927
	<b>\$ 462,698</b>	<b>\$ 701,692</b>	<b>\$ 593,245</b>	<b>\$ 121,701</b>	<b>\$ 15,751</b>	<b>\$ 137,452</b>
<b>Total Expenditures &amp; Ending Reserves</b>	<b>\$ 2,227,956</b>	<b>\$ 2,279,898</b>	<b>\$ 3,182,899</b>	<b>\$ 3,047,983</b>	<b>\$ 57,837</b>	<b>\$ 3,105,820</b>

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

SCHOOL DISTRICT 60							
INSURANCE RESERVE FUND 18							
Amended FY 2022-2023 Budget							
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audited Not Final	2022-2023 Estimated	BUDGET		
					Adopted FY 2022-2023 Budget	Increase (Decrease)	Amended FY 2022-2023 Budget
Assigned Fund Balance Beginning	\$ 590,220	\$ 604,558	\$ 847,315	\$ 1,445,980	\$ 1,265,645	\$ 180,335	1,445,980
<b>Revenues</b>							
Per Pupil Allocations - General Fund	\$ 1,150,000	\$ 1,350,000	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000	\$ -	\$ 1,850,000
Per Pupil Overhead - Preschool Fund	28,900	28,900	28,900	28,900	28,900	-	28,900
Loss Recoveries	5,037	11,780	12,610	100,000	100,000	-	100,000
Other	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,183,937</b>	<b>\$ 1,390,680</b>	<b>\$ 1,891,510</b>	<b>\$ 1,978,900</b>	<b>\$ 1,978,900</b>	<b>\$ -</b>	<b>\$ 1,978,900</b>
<b>Total Resources</b>	<b>\$ 1,774,157</b>	<b>\$ 1,995,238</b>	<b>\$ 2,738,825</b>	<b>\$ 3,424,880</b>	<b>\$ 3,244,545</b>	<b>\$ 180,335</b>	<b>\$ 3,424,880</b>
<b>Expenditures</b>							
<b>Insurance Costs</b>							
Unemployment Compensation Insurance	\$ 187,352	\$ 18,575	\$ 122,225	\$ 241,960	\$ 525,000	\$ (225,000)	\$ 300,000
General Property Insurance	669,949	794,203	829,656	843,975	850,000	-	850,000
General Liability Insurance	179,159	192,656	196,607	186,706	200,000	-	200,000
Crime Liability Insurance	-	-	-	-	1,000	-	1,000
Fidelity Bonds	-	-	950	950	1,000	-	1,000
Equipment Liability	39,834	44,608	45,244	46,518	47,000	-	47,000
Vehicle Property & Liability Insurance-M & O	67,855	76,029	80,325	80,310	83,000	-	83,000
Vehicle Property & Liability Insurance-Transportation	-	-	1,173	-	2,000	-	2,000
<b>Subtotal Insurance Costs</b>	<b>\$ 1,144,149</b>	<b>\$ 1,126,071</b>	<b>\$ 1,276,180</b>	<b>\$ 1,400,419</b>	<b>\$ 1,709,000</b>	<b>\$ (225,000)</b>	<b>\$ 1,484,000</b>
<b>Losses and Deductibles</b>							
Replace Equipment	\$ -	\$ -	\$ 5,755	\$ 3,514	\$ 200,000	\$ (100,000)	\$ 100,000
Other	25,449	21,852	10,910	133,235	100,000	200,000	300,000
<b>Subtotal Losses and Deductible</b>	<b>\$ 25,449</b>	<b>\$ 21,852</b>	<b>\$ 16,665</b>	<b>\$ 136,749</b>	<b>\$ 300,000</b>	<b>\$ 100,000</b>	<b>\$ 400,000</b>
<b>Total Expenditures</b>	<b>\$ 1,169,598</b>	<b>1,147,923</b>	<b>1,292,845</b>	<b>1,537,168</b>	<b>\$ 2,009,000</b>	<b>\$ (125,000)</b>	<b>\$ 1,884,000</b>
Assigned Fund Balance Ending	\$ 604,558	\$ 847,315	\$ 1,445,980	\$ 1,887,712	\$ 1,235,545	305,335	\$ 1,540,880
<b>Total Expenditures and Fund Balance</b>	<b>\$ 1,774,156</b>	<b>\$ 1,995,238</b>	<b>\$ 2,738,825</b>	<b>\$ 3,424,880</b>	<b>\$ 3,244,545</b>	<b>\$ 180,335</b>	<b>3,424,880</b>

SCHOOL DISTRICT 60							
PRESCHOOL FUND 19							
Amended FY 2022-2023 Budget							
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2022-2023 Estimated	BUDGET		
					Adopted FY 2022-2023 Budget	Increase (Decrease)	Amended FY 2022-2023 Budget
Reserved Fund Balance - Beginning	\$ 1,558,220	\$ 2,255,254	\$ 1,874,502	\$ 2,505,884	\$ 1,874,502	\$ 631,382	\$ 2,505,884
<b>Revenues</b>							
Miscellaneous Revenue	\$ 17,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDE Pupil Count adjustment	-	-	-	-	-	-	-
Per Pupil Funding-Early Childhood Education	5,440,382	4,522,853	5,553,097	5,805,672	5,840,804	(35,132)	5,805,672
Transfer to General Fund	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 5,457,493</b>	<b>\$ 4,522,853</b>	<b>\$ 5,553,097</b>	<b>\$ 5,805,672</b>	<b>\$ 5,840,804</b>	<b>\$ (35,132)</b>	<b>\$ 5,805,672</b>
<b>Total Resources</b>	<b>\$ 7,015,713</b>	<b>\$ 6,778,107</b>	<b>\$ 7,427,599</b>	<b>\$ 8,311,556</b>	<b>\$ 7,715,306</b>	<b>\$ 596,250</b>	<b>\$ 8,311,556</b>
<b>Expenditures</b>							
<b>Regular Education Instruction 0010-0040</b>							
Salaries	\$ 2,850,486	\$ 2,752,119	\$ 2,812,425	\$ 2,702,483	\$ 3,090,836	\$ (203,096)	\$ 2,887,740
Benefits	1,057,142	1,032,091	1,029,358	934,080	1,165,198	51,038	1,216,236
Purchased Educational Services	247,263	298,787	359,652	392,618	360,946	38,550	399,496
Other Purchased Services	24,587	23,000	24,616	32,658	59,129	(2,550)	56,579
Supplies	48,034	81,223	56,840	20,377	161,341	10,124	171,465
Equipment	10,793	152,597	1,200	-	137,189	-	137,189
Other	28,091	25,687	28,293	9,408	44,153	1,000	45,153
<b>Subtotal Instruction</b>	<b>\$ 4,266,395</b>	<b>\$ 4,365,504</b>	<b>\$ 4,312,383</b>	<b>\$ 4,091,625</b>	<b>\$ 5,018,791</b>	<b>\$ (104,934)</b>	<b>\$ 4,913,857</b>
<b>Support Services-Instructional Staff 2200-2299</b>							
Salaries	\$ 188,969	\$ 238,957	\$ 255,669	\$ 280,380	\$ 383,226	\$ (83,500)	\$ 299,726
Benefits	48,148	70,329	76,487	83,257	111,461	8,610	120,071
Other Purchased Services	-	-	-	1,483	-	1,500	1,500
Supplies	-	2,672	2,162	412	2,575	-	2,575
Equipment	-	-	-	-	-	-	-
Other	-	-	-	-	2,369	-	2,369
<b>Subtotal Support Service Instructional</b>	<b>\$ 237,117</b>	<b>\$ 311,958</b>	<b>\$ 334,318</b>	<b>\$ 365,531</b>	<b>\$ 499,631</b>	<b>\$ (73,390)</b>	<b>\$ 426,241</b>
<b>Other Support Services</b>							
Capital Projects Fund Allocation	\$ 145,500	\$ 145,500	\$ 145,500	\$ 60,625	\$ 145,500	\$ -	\$ 145,500
Insurance Fund Allocation	28,900	28,900	28,900	12,040	28,900	-	28,900
Indirect charge	82,547	51,743	100,614	49,015	117,640	(1,756)	115,884
<b>Subtotal Support Services</b>	<b>\$ 256,947</b>	<b>\$ 226,143</b>	<b>\$ 275,014</b>	<b>\$ 121,680</b>	<b>\$ 292,040</b>	<b>\$ (1,756)</b>	<b>\$ 290,284</b>
<b>Facilities Acquisition and Construction Services 4000-4999</b>							
Replace playgrounds	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ 400,000
<b>Total Expenditures</b>	<b>\$ 4,760,459</b>	<b>\$ 4,903,605</b>	<b>\$ 4,921,715</b>	<b>\$ 4,978,836</b>	<b>\$ 5,810,462</b>	<b>\$ 219,920</b>	<b>\$ 6,030,382</b>
<b>Reserved Fund Balance-Ending</b>	<b>\$ 2,255,254</b>	<b>\$ 1,874,502</b>	<b>\$ 2,505,884</b>	<b>\$ 3,332,720</b>	<b>\$ 1,904,844</b>	<b>\$ 376,330</b>	<b>\$ 2,281,174</b>
<b>Total Expenditures &amp; Fund Balance</b>	<b>\$ 7,015,713</b>	<b>\$ 6,778,107</b>	<b>\$ 7,427,599</b>	<b>\$ 8,311,556</b>	<b>\$ 7,715,306</b>	<b>\$ 596,250</b>	<b>\$ 8,311,556</b>

# **OTHER FUNDS**

SCHOOL DISTRICT 60							
NUTRITION SERVICES FUND 21							
Amended FY 2022-2023 Budget							
					BUDGET		
	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2022-2023 Estimated	Adopted FY 2022-2023 Budget	Increase (Decrease)	Amended FY 2022-2023 Budget
<b>Assigned Fund Balance</b>	\$ 6,129,856	\$ 6,103,103	\$ 6,997,744	\$ 7,263,583	\$ 6,424,750	\$ 838,833	\$ 7,263,583
Prior Period Adjustment	-	-	(160,639)	-	-	-	-
Non Spendable Fund Balance	95,648	124,463	-	-	-	-	-
<b>Total Fund Balance</b>	<b>\$ 6,225,504</b>	<b>\$ 6,227,566</b>	<b>\$ 6,837,105</b>	<b>\$ 7,263,583</b>	<b>\$ 6,424,750</b>	<b>\$ 838,833</b>	<b>\$ 7,263,583</b>
<b>Revenues</b>							
Interest Earnings	\$ 96,150	\$ 7,468	\$ 11,375	\$ 157,000	\$ 30,000	\$ 127,000	\$ 157,000
Student Lunch Revenue	12,348	-	-	-	-	-	-
Adult Meal Revenue	80,680	25,824	4,279	5,052	6,602	1,598	8,200
Ala Carte Sales	101,815	15,496	30,202	31,095	33,608	3,113	36,721
Other	216,374	211,274	204,039	11,966	55,000	5,648	60,648
State Revenue	75,172	70,648	70,169	71,988	97,334	(25,345)	71,989
<b>Federal Revenue</b>							
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***	1,941,405	-	-	4,104,783	2,655,951	1,448,831	4,104,782
Lunch Grant 4555 ***	3,501,912	-	-	7,509,522	5,083,906	2,425,619	7,509,525
Commodities	660,059	498,981	702,039	652,547	590,228	62,319	652,547
COVID 19 CARES	1,006,534	826,026	-	-	-	-	-
COVID 19 Emergency Operational Cost Reimbursement	-	582,762	-	-	-	-	-
Summer Lunch Program	57,612	-	285,530	28,983	125,000	-	125,000
USDA Supply Chain Assistance	-	-	-	540,018	-	540,018	540,018
Other - Grants	386,969	274,223	521,053	497,748	491,798	5,950	497,748
Transfer In from General Fund	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 8,137,030</b>	<b>\$ 7,498,472</b>	<b>\$ 10,415,009</b>	<b>\$ 13,610,702</b>	<b>\$ 9,169,426</b>	<b>\$ 4,594,751</b>	<b>\$ 13,764,177</b>
<b>Total Resources</b>	<b>\$ 14,362,534</b>	<b>\$ 13,726,038</b>	<b>\$ 17,252,113</b>	<b>\$ 20,874,286</b>	<b>\$ 15,594,176</b>	<b>\$ 5,433,584</b>	<b>\$ 21,027,761</b>
<b>Expenditures</b>							
<b>Director of Nutrition Program 3110</b>							
Salaries	\$ 370,386	\$ 256,421	\$ 183,661	\$ 171,375	\$ 172,197	\$ 25,000	\$ 197,197
Benefits	108,591	78,519	53,429	51,407	52,533	5,712	58,245
Purchased Services	110,359	108,370	8,321,783	8,960,485	10,000,000	540,018	10,540,018
Supplies	74,674	99,118	59,098	20,553	85,950	2,409	88,359
Equipment	-	-	-	-	-	-	-
Other	8,282	4,962	3,468	992	8,450	612	9,062
Indirect Cost	122,735	297,897	61,000	25,415	61,000	0	61,000
<b>Subtotal Director of Nutrition</b>	<b>\$ 795,027</b>	<b>\$ 845,287</b>	<b>\$ 8,682,439</b>	<b>\$ 9,230,226</b>	<b>\$ 10,380,130</b>	<b>\$ 573,750</b>	<b>\$ 10,953,880</b>
<b>Food Preparation/Serving Program 3120</b>							
Salaries	\$ 2,290,267	\$ 1,990,189	\$ 22,661	\$ -	\$ -	\$ -	\$ -
Benefits	676,891	659,987	15,436	-	-	-	-
Purchased Services	100,901	68,255	106,681	46,463	199,692	1,611	201,303
Commodities	660,059	498,981	702,039	652,547	590,228	62,319	652,547
Other Food Supplies	3,263,221	2,342,567	26,980	1,988	197,630	(87,828)	109,802
Non-Food Supplies	159,611	156,268	33,035	9,834	314,467	(253,785)	60,682
Equipment	71,696	22,581	222,272	170,523	928,894	(33,000)	895,894
Other	346	-	-	-	-	1,000	1,000
<b>Subtotal Food Preparation/Serving</b>	<b>\$ 7,222,992</b>	<b>\$ 5,738,828</b>	<b>\$ 1,129,103</b>	<b>\$ 881,355</b>	<b>\$ 2,230,911</b>	<b>\$ (309,683)</b>	<b>\$ 1,921,228</b>

SCHOOL DISTRICT 60							
NUTRITION SERVICES FUND 21							
Amended FY 2022-2023 Budget							
					BUDGET		
	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2022-2023 Estimated	Adopted FY 2022-2023 Budget	Increase (Decrease)	Amended FY 2022-2023 Budget
<b>Food Delivery Program 3130</b>							
Salaries	\$ 85,039	\$ 104,134	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	18,737	26,571	15	-	-	-	-
Purchased Services	699	4,749	16,697	1,385	20,600	(10,000)	10,600
Supplies	12,474	8,727	6,813	8,016	15,500	(6,000)	9,500
Equipment - Vehicles	-	-	153,463	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Subtotal Food Delivery</b>	\$ 116,949	\$ 144,180	\$ 176,988	\$ 9,401	\$ 36,100	\$ (16,000)	\$ 20,100
<b>Total Expenditures</b>	<b>8,134,968</b>	<b>6,728,295</b>	<b>9,988,530</b>	<b>10,120,983</b>	<b>12,647,141</b>	<b>248,067</b>	<b>12,895,208</b>
<b>Committed Fund Balance</b>	<b>\$ 6,103,103</b>	<b>\$ 6,939,788</b>	<b>\$ 7,263,583</b>	<b>\$ 10,753,303</b>	<b>\$ 2,947,035</b>	<b>\$ 5,185,517</b>	<b>\$ 8,132,552</b>
Prior Period Adjustment	-	-	-	-	-	-	-
Non Spendable Fund Balance	124,463	57,956	-	-	-	-	-
<b>Total Fund Balance</b>	<b>\$ 6,227,566</b>	<b>\$ 6,997,744</b>	<b>\$ 7,263,583</b>	<b>\$ 10,753,303</b>	<b>\$ 2,947,035</b>	<b>\$ 5,185,517</b>	<b>\$ 8,132,552</b>
<b>Total Expenditures &amp; Net Assets</b>	<b>\$ 14,362,534</b>	<b>\$ 13,726,038</b>	<b>\$ 17,252,113</b>	<b>\$ 20,874,286</b>	<b>\$ 15,594,176</b>	<b>\$ 5,433,584</b>	<b>\$ 21,027,760</b>
*** USDA returning to prepandemic coding							

SCHOOL DISTRICT 60								
GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22								
Amended FY 2022-2023 Budget								
					BUDGET			
DESCRIPTION	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2021-2022 Carryover	2022-2023 Grant Awards	Adopted 2022-2023 Budget	Increase (Decrease)	Amended 2022-2023 Budget
<b>Revenues</b>								
Federal Grants	\$ 14,648,808	\$ 25,506,574	\$ 25,048,370	\$ 62,408,485	\$ 24,628,882	\$ 83,565,491	\$ 3,471,876	\$ 87,037,367
State Grants	2,549,112	3,956,164	3,590,465	2,213,187	6,705,941	7,618,254	1,300,875	8,919,129
Local Grants	218,231	97,350	141,815	78,594	900,000	997,525	151,589	978,594
<b>Total Revenues</b>	<b>\$ 17,416,151</b>	<b>\$ 29,560,088</b>	<b>\$ 28,780,650</b>	<b>\$ 64,700,266</b>	<b>\$ 32,234,823</b>	<b>\$ 92,181,270</b>	<b>\$ 4,753,820</b>	<b>\$ 96,935,090</b>
<b>Expenditures</b>								
<b>Federal Grants</b>								
No Child Left Behind, Title I, Part A: Improving Basic Programs Operated by Schools	\$ 5,454,218	\$ 6,260,480	\$ 6,912,509	\$ 1,216,284	\$ 7,632,876	\$ 9,436,264	\$ (587,104)	\$ 8,849,160
Coronavirus Relief Fund	2,748,184	8,201,131	-	-	-	-	-	-
Special Education: Grants to States IDEA Part B	3,338,300	3,385,305	3,308,849	-	3,405,087	3,405,087	-	3,405,087
Carl Perkins Vocational & Applied Technology Education Act, Title I, Vocational Education	76,181	111,456	114,199	-	235,843	449,387	(213,544)	235,843
Individuals with Disabilities Education Act, Part B (IDEA): Special Education: Preschool Grants	75,469	80,773	86,754	11,969	92,766	92,766	11,969	104,735
No Child Left Behind: Title III Part A: English Language Acquisition: Language Enhancement	46,595	91,932	59,647	12,254	68,302	80,799	(243)	80,556
No Child Left Behind, Title II, Part A. Teacher and Principal Training and Recruiting Fund	936,894	964,541	832,307	472,972	845,809	1,456,742	(137,961)	1,318,781
Elementary and Secondary School Emergency Relief Funds III ARP	-	-	923,372	42,071,848	-	39,133,515	2,938,333	42,071,848
ARP ESSER II Supplemental	-	-	-	143,823	-	-	143,823	143,823
Elementary and Secondary School Emergency Relief II Supplemental Set-Aside ESS	-	-	4,151	162,536	-	166,687	(4,151)	162,536
Elementary and Secondary School Emergency Relief Funds II CCRRSA	-	25,513	7,746,449	11,358,730	-	12,350,696	(991,966)	11,358,730
Every Student Succeeds Act (ESSA), Title IV-A: Student Support and Academic Enrichment Grants	519,508	465,068	377,785	152,691	562,683	723,022	(7,648)	715,374
Elementary and Secondary School Emergency Relief Funds	-	2,349,185	2,348,392	-	-	-	-	-
American Rescue Plan ESSER- EASI	-	-	61,015	203,915	422,885	537,815	88,985	626,800
Teacher Mentor Program Grant	-	-	-	-	450,000	-	450,000	450,000
CDE Learning Cohort	-	-	15,105	29,895	-	45,000	(15,105)	29,895
CNP Farm to School	-	-	11,578	-	-	4,532	(4,532)	-
No Child Left Behind, Title I, Part A: Improving Basic Programs Operated by Schools. Turnaround Grant	425,868	370,023	236,505	23,841	-	194,707	(170,866)	23,841
Coronavirus Relief Fund At Risk Funding	-	1,679,151	-	-	-	-	-	-
Idea Part C Child Find	4,155	266	-	-	-	-	-	-
McKinney-Vento Homeless Education Assistance Improvement Act of 2001 Title X NCLB	6,951	-	-	-	72,441	72,441	-	72,441
Race to the Top - Early Childhood Readiness Assessment	-	-	-	-	-	-	-	-
PSAS Safe School Reopening	-	435,000	-	-	-	-	-	-
IDEA Part B American Rescue Plan (ARP)	-	-	226,323	530,408	-	642,731	(112,323)	530,408
IDEA Preschool American Rescue Plan (ARP)	-	-	-	52,784	-	52,784	-	52,784
Response, Innovation, and Student Equity (RISE) Education Fund	-	-	-	-	1,245,000	-	1,245,000	1,245,000
GEER- Bright Spot Award	-	-	-	-	150,000	-	150,000	150,000
ELC CDPHE	-	-	19,088	-	6,728	-	6,728	6,728
Emergency Response CDE Nursing Workforce	-	-	59,725	60,276	-	60,000	276	60,276
Title III	-	268	-	-	-	-	-	-
American Rescue Plan ESSER Homeless Children and Youth	-	-	32,556	32,556	-	23,778	8,778	32,556
American Rescue Plan ESSER III Homeless Children and Youth-II	-	-	27,924	174,530	-	121,959	52,571	174,530
Medicaid - Reimbursement	1,016,485	1,055,578	1,644,137	5,697,173	1,438,462	6,514,779	620,856	7,135,635
Other Federal Grants	-	30,905	-	-	8,000,000	8,000,000	-	8,000,000
<b>Subtotal Federal Grants</b>	<b>\$ 14,648,808</b>	<b>\$ 25,506,574</b>	<b>\$ 25,048,370</b>	<b>\$ 62,408,485</b>	<b>\$ 24,628,882</b>	<b>\$ 83,565,491</b>	<b>\$ 3,471,876</b>	<b>\$ 87,037,367</b>
<b>State Grants</b>								
Early Literacy Grant	\$ 1,811,340	\$ 1,799,349	\$ 2,087,535	\$ 1,268,539	\$ 200,280	\$ 747,004	\$ 721,815	\$ 1,468,819
READ Act	8,251	159,350	-	-	-	-	-	-
School Turnaround Leaders Development Program	265,810	442,814	278,483	474,024	401,100	558,326	316,798	875,124
Gifted Education Universal Screening and Qualified Personnel	40,148	42,276	31,522	-	39,754	40,000	(246)	39,754

SCHOOL DISTRICT 60								
GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22								
Amended FY 2022-2023 Budget								
					BUDGET			
DESCRIPTION	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2021-2022 Carryover	2022-2023 Grant Awards	Adopted 2022-2023 Budget	Increase (Decrease)	Amended 2022-2023 Budget
Re-Engagement Grant - CHPA	-	-	-	-	100,000	-	100,000	100,000
Bullying Prevention Grant	186,028	215,421	199,351	-	-	-	-	-
Career Development Incentive Program	-	-	-	24,626	-	24,626	-	24,626
Computer Science Education Grant	27,276	24,974	43,128	22	36,400	922	35,500	36,422
ELG Professional Development		3,750	117,100	224,474	100,000	331,296	(6,822)	324,474
ELG Sustainability	24,036	63,418	-		-	-	-	-
Ninth Grade Success	8,423	83,268	10,672	51,259	61,558	-	112,817	112,817
READ Act	176,317	1,094,391	716,857	99,465	672,849	823,131	(50,817)	772,314
ELG Supplemental EBT	-	-	-		-	-	-	-
Connecting Colorado Students	-	27,153	58,646		-	-	-	-
CPW Archery	1,482	-	-		-	-	-	-
Child Care Relief - DHS	-	-	47,171	70,779	-	92,949	(22,170)	70,779
Outdoor Equity Grant Program CPW	-	-	-		82,500	-	82,500	82,500
Sole CPW	-	-	-		11,500	-	11,500	11,500
SAFER	-	-	-		-	-	-	-
Other State Grants	-	-	-		5,000,000	5,000,000	-	5,000,000
<b>Subtotal State Grants</b>	<b>\$ 2,549,112</b>	<b>\$ 3,956,164</b>	<b>\$ 3,590,465</b>	<b>\$ 2,213,187</b>	<b>\$ 6,705,941</b>	<b>\$ 7,618,254</b>	<b>\$ 1,300,875</b>	<b>\$ 8,919,129</b>
<b>Other Grants</b>								
Local Grants	\$ 218,231	\$ 97,350	\$ 141,815	\$ 78,594	\$ 900,000	\$ 997,525	\$ (18,931)	\$ 978,594
<b>Subtotal Other Grants</b>	<b>\$ 218,231</b>	<b>\$ 97,350</b>	<b>\$ 141,815</b>	<b>\$ 78,594</b>	<b>\$ 900,000</b>	<b>\$ 997,525</b>	<b>\$ (18,931)</b>	<b>\$ 978,594</b>
<b>Total Expenditures</b>	<b>\$ 17,416,151</b>	<b>\$ 29,560,088</b>	<b>\$ 28,780,650</b>	<b>\$ 64,700,266</b>	<b>\$ 32,234,823</b>	<b>\$ 92,181,270</b>	<b>\$ 4,753,820</b>	<b>\$ 96,935,090</b>



SCHOOL DISTRICT 60							
FUND 23 STUDENT ACTIVITY FUND							
Amended FY 2022-2023 Budget							
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2022-2023 Estimated	BUDGET		
					Adopted FY 2022-2023 Budget	Increase (Decrease)	Amended FY 2022-2023 Budget
Committed Fund Balance - Beginning	\$ 2,084,096	\$ 2,070,767	\$ 1,974,811	\$ 2,143,681	\$ 2,093,050	\$ 50,631	\$ 2,143,681
<b>Revenues</b>							
Interest Revenue	\$ 28,871	\$ 2,394	\$ 3,768	\$ 39,000	\$ 4,000	\$ 37,352	\$ 41,352
Local Revenue	1,491,258	596,427	1,467,407	2,065,200	2,500,000	-	2,500,000
<b>Total Revenues</b>	<b>\$ 1,520,129</b>	<b>\$ 598,821</b>	<b>\$ 1,471,175</b>	<b>\$ 2,104,200</b>	<b>\$ 2,504,000</b>	<b>\$ 37,352</b>	<b>\$ 2,541,352</b>
<b>Total Resources</b>	<b>\$ 3,604,225</b>	<b>\$ 2,669,588</b>	<b>\$ 3,445,986</b>	<b>\$ 4,247,881</b>	<b>\$ 4,597,050</b>	<b>\$ 87,983</b>	<b>\$ 4,685,033</b>
<b>Expenditures</b>							
Salary	\$ -	\$ -	\$ 3,727	\$ 7,500	\$ -	\$ 10,000	\$ 10,000
Benefits	-	-	889	1,714	-	2,285	2,285
Purchased Services	248,371	32,856	285,123	286,000	300,000	-	300,000
Supplies	1,118,544	597,902	986,212	1,000,000	3,643,193	39,836	3,683,029
Equipment	59,772	5,394	7,177	60,000	100,000	50,000	150,000
Other (Printing/Dues & Fees)	106,770	58,625	19,177	20,000	130,000	-	130,000
<b>Total Expenditures</b>	<b>\$ 1,533,458</b>	<b>\$ 694,777</b>	<b>\$ 1,302,305</b>	<b>\$ 1,375,214</b>	<b>\$ 4,173,193</b>	<b>\$ 102,121</b>	<b>\$ 4,275,314</b>
<b>Committed Fund Balance - Ending</b>	<b>\$ 2,070,767</b>	<b>\$ 1,974,811</b>	<b>\$ 2,143,681</b>	<b>\$ 2,872,667</b>	<b>\$ 423,857</b>	<b>\$ (14,138)</b>	<b>\$ 409,719</b>
<b>Total Expenditures and Net Assets</b>	<b>\$ 3,604,225</b>	<b>\$ 2,669,588</b>	<b>\$ 3,445,986</b>	<b>\$ 4,247,881</b>	<b>\$ 4,597,050</b>	<b>\$ 87,983</b>	<b>\$ 4,685,033</b>

SCHOOL DISTRICT 60							
EDUCATION FOUNDATION FUND 27							
Amended FY 2022-2023 Budget							
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2022-2023 Estimated	BUDGET		
					Adopted FY 2022-2023 Budget	Increase (Decrease)	Amended FY 2022-2023 Budget
Committed Fund Balance Beginning	\$ 156,243	\$ 192,837	\$ 230,579	\$ 229,453	\$ 221,284	\$ 8,169	\$ 229,453
<b>Revenues</b>							
Earnings on Investments	\$ 2,424	\$ 220	\$ 368	\$ 4,000	\$ 500	\$ 3,500	\$ 4,000
Grant Revenue	25,000	15,263	11,732	8,799	37,800	-	37,800
Other Local Revenue	53,552	73,372	63,907	90,000	120,000	-	120,000
<b>Total Revenues</b>	<b>\$ 80,976</b>	<b>\$ 88,855</b>	<b>\$ 76,007</b>	<b>\$ 102,799</b>	<b>\$ 158,300</b>	<b>\$ 3,500</b>	<b>\$ 161,800</b>
<b>Total Resources</b>	<b>\$ 237,219</b>	<b>\$ 281,692</b>	<b>\$ 306,586</b>	<b>\$ 332,252</b>	<b>\$ 379,584</b>	<b>\$ 11,669</b>	<b>\$ 391,253</b>
<b>Expenditures</b>							
Instructional	\$ 36,326	\$ 39,892	\$ 26,883	\$ 45,000	\$ 250,000	\$ (50,000)	\$ 200,000
Extra Curricular	-	-	36,996	-	-	62,000	62,000
Student Support	-	8,282	-	30,286	84,181	-	84,181
Administration/Community Support	6,424	340	10,306	6,286	-	10,000	10,000
Business Services	1,633	2,599	2,948	3,000	15,000	(10,000)	5,000
<b>Total Expenditures</b>	<b>\$ 44,383</b>	<b>\$ 51,113</b>	<b>\$ 77,133</b>	<b>\$ 84,572</b>	<b>\$ 349,181</b>	<b>\$ 12,000</b>	<b>\$ 361,181</b>
<b>Committed Fund Balances Ending</b>	<b>\$ 192,837</b>	<b>\$ 230,579</b>	<b>\$ 229,453</b>	<b>\$ 247,680</b>	<b>\$ 30,403</b>	<b>\$ (331)</b>	<b>\$ 30,072</b>
<b>Total Expenditures &amp; Net Assets</b>	<b>\$ 237,219</b>	<b>\$ 281,692</b>	<b>\$ 306,586</b>	<b>\$ 332,252</b>	<b>\$ 379,584</b>	<b>\$ 11,669</b>	<b>\$ 391,253</b>

SCHOOL DISTRICT 60							
BOND REDEMPTION FUND 31							
Amended FY 2022-2023 Budget							
Description					BUDGET		
	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2022-2023 Estimated	Adopted FY 2022-2023 Budget	Increase (Decrease)	Amended FY 2022-2023 Budget
Restricted Fund Balance-Beginning	\$ 9,236,187	\$ 16,994,557	\$ 17,642,323	\$ 19,017,271	\$ 17,642,323	\$ 1,374,948	\$ 19,017,271
<b><u>Revenues &amp; Other Sources</u></b>							
Interest Income	\$ 143,038	\$ 20,975	\$ 5,452	\$ 175,000	\$ 10,000	\$ 165,000	175,000
State Parks	-	84	-	-	-	-	-
Property Taxes	19,138,602	19,974,221	19,368,010	19,160,000	19,160,000	(1,461,111)	17,698,889
<b>Total Revenues</b>	<b>\$ 19,281,640</b>	<b>\$ 19,995,280</b>	<b>\$ 19,373,462</b>	<b>\$ 19,335,000</b>	<b>\$ 19,170,000</b>	<b>\$ (1,296,111)</b>	<b>17,873,889</b>
<b>Total Resources</b>	<b>\$ 28,517,827</b>	<b>\$ 36,989,837</b>	<b>\$ 37,015,785</b>	<b>\$ 38,352,271</b>	<b>\$ 36,812,323</b>	<b>\$ 78,837</b>	<b>\$ 36,891,160</b>
<b><u>Expenditures &amp; Other Uses</u></b>							
Interest Long-Term Debt	\$ 1,259,375	\$ 924,075	\$ 564,825	\$ 190,350	\$ 190,350	\$ -	\$ 190,350
Principal Long-term Debt	6,680,000	7,005,000	7,365,000	7,730,000	7,730,000	-	7,730,000
Banking Fees	900	5,900	3,900	6,000	6,000	-	6,000
Interest Long-Term Debt 2020 Bond	3,582,996	9,438,025	9,391,650	9,391,650	9,391,650	-	9,391,650
Principal Long-term Debt 2020 Bond	-	1,855,000	-	-	-	-	-
Interest Long-Term Debt 2020 Bond for BEST	-	119,514	245,115	235,000	235,000	0	235,000
Principal Long-term Debt 2020 Bond for BEST	-	-	428,025	432,529	432,529	0	432,529
Banking Fees 2020 Bond	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 11,523,271</b>	<b>\$ 19,347,514</b>	<b>\$ 17,998,515</b>	<b>\$ 17,985,529</b>	<b>\$ 17,985,529</b>	<b>\$ 0</b>	<b>\$ 17,985,529</b>
Increase (Decrease) to Fund Balance	\$ 7,758,369	\$ 647,766	\$ 1,374,948	\$ 1,349,471	\$ 1,184,471	\$ (1,296,111)	\$ (111,640)
<b>Restricted Fund Balance-Ending</b>	<b>\$ 16,994,557</b>	<b>\$ 17,642,323</b>	<b>\$ 19,017,271</b>	<b>\$ 20,366,741</b>	<b>\$ 18,826,794</b>	<b>\$ 78,836</b>	<b>\$ 18,905,630</b>
<b>Total Expenditures &amp; Fund Balance</b>	<b>\$ 28,517,827</b>	<b>\$ 36,989,837</b>	<b>\$ 37,015,785</b>	<b>\$ 38,352,271</b>	<b>\$ 36,812,323</b>	<b>\$ 78,837</b>	<b>\$ 36,891,160</b>

SCHOOL DISTRICT 60								
General Obligation Refunding Bonds, Series 2009								
General Obligation Bonds, Series 2020								
Colorado BEST Match GO Bonds 2020								
Amended FY 2022-2023 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
12/15/2019	\$ 6,680,000	\$ 709,775	\$ -	\$ -	\$ -	\$ -	\$ 7,389,775	
6/15/2020	-	549,600	-	-	-	3,582,996	4,132,596	\$ 11,522,371 FY19-20
12/15/2020	7,005,000	549,600	-	-	1,855,000	4,742,200	14,151,800	
6/1/2021	-	-	-	119,514	-	-	119,514	
6/15/2021	-	374,475	-	-	-	4,695,825	5,070,300	19,341,614 FY20-21
12/1/2021	-	-	428,025	125,073	-	-	553,098	
12/15/2021	7,365,000	374,475	-	-	-	4,695,825	12,435,300	
6/1/2022	-	-	-	120,042	-	-	120,042	
6/15/2022	-	190,350	-	-	-	4,695,825	4,886,175	17,994,615 FY21-22
12/1/2022	-	-	432,529	120,043	-	-	552,572	
12/15/2022	7,730,000	190,350	-	-	-	4,695,825	12,616,175	
6/1/2023	-	-	-	114,957	-	-	114,957	
6/15/2023	-	-	-	-	-	4,695,825	4,695,825	17,979,529 FY 22-23
12/1/2023			442,698	114,957	-	-	557,655	
12/15/2023			-	-	8,075,000	4,695,825	12,770,825	
6/1/2024			-	109,753	-	-	109,753	
6/15/2024			-	-	-	4,493,950	4,493,950	17,932,184 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							
Amended FY 2022-2023 Budget							
Description					BUDGET		
	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2022-2023 Estimated	Adopted 2022-2023 Budget	Increase (Decrease)	Amended 2022-2023 Budget
<b><u>Beginning Fund Balance</u></b>							
Committed Fund Balance	\$ -	\$ 208,731,508	\$ 212,036,263	\$ 22,027,809	\$ 46,207,080	\$ (24,179,271)	\$ 22,027,809
Committed Fund Balance - Carryover Projects	-	44,733,077	-	\$ 25,496,923	50,150,652	(24,653,729)	25,496,923
Committed Fund Balance - Construction In Progress	-	1,921,858	25,663,892	\$ 92,467,244	67,813,515	24,653,729	92,467,244
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ 255,386,443</b>	<b>\$ 237,700,155</b>	<b>\$ 139,991,976</b>	<b>\$ 164,171,247</b>	<b>\$ (24,179,271)</b>	<b>\$ 139,991,976</b>
<b><u>Revenues</u></b>							
Investment Income	\$ 497,141	\$ 2,855,837	\$ 1,984,191	\$ 1,800,000	\$ 1,268,964	\$ 531,036	\$ 1,800,000
Dividends	73,054	3,750	85,172	136,000	75,000	61,000	136,000
Bond Principal	207,610,000	-	-	-	-	-	-
Bond Premium/Discount	46,654,936	-	-	-	-	-	-
Realized Gain (Loss) on Investments	71,430	278,111	-	-	-	-	-
Unrealized Gains (Loss) on Investments	3,666,641	(2,090,122)	(1,715,346)	(190,057)	(30,555)	(159,502)	(190,057)
Other	-	-	-	-	-	-	-
BEST Grant(s)	-	10,640,000	-	-	4,862,170	(4,862,170)	-
<b>Total Revenues</b>	<b>\$ 258,573,202</b>	<b>\$ 11,687,576</b>	<b>\$ 354,018</b>	<b>\$ 1,745,943</b>	<b>\$ 6,175,579</b>	<b>\$ (4,429,636)</b>	<b>\$ 1,745,943</b>
<b>Total Resources</b>	<b>\$ 258,573,202</b>	<b>\$ 267,074,019</b>	<b>\$ 238,054,173</b>	<b>\$ 141,737,919</b>	<b>\$ 170,346,826</b>	<b>\$ (28,608,907)</b>	<b>\$ 141,737,919</b>
<b><u>Expenditures</u></b>							
Baca Elementary	\$ -	\$ 14,955	\$ 11,224	\$ -	\$ 4,016	\$ (2,437)	\$ 1,579
Belmont Elementary	2,896	63,948	15,481	769,017	5,637,356	(3,442,130)	2,195,226
Bessemer Elementary	-	14,955	11,224	-	4,016	(2,437)	1,579
Beulah Heights Elementary	2,172	80,307	478,069	140,106	1,594,101	(1,453,995)	140,106
Bradford Elementary	-	14,955	11,224	-	26,258	(2,437)	23,821
Columbian Elementary	-	14,955	11,224	-	4,016	(2,437)	1,579
Fountain IMS	-	14,955	41,387	-	18,463	(15,296)	3,167
Franklin Elementary	2,172	149,546	1,855,851	3,669,374	7,778,590	(1,387,440)	6,391,150
Franklin Demo	-	-	-	-	-	-	-
Goodnight K-8	-	14,955	11,224	-	4,016	(2,437)	1,579
Haaff Elementary	-	14,955	11,224	-	4,016	(2,437)	1,579
Highland Park Elementary	40,112	756,850	693,476	248,466	1,301,840	(1,047,096)	254,744
Heritage Elementary	-	14,955	11,224	-	4,016	(2,437)	1,579
Irving Elementary	-	14,955	194,453	1,578	91,774	(80,551)	11,223
Minnequa Elementary	23,157	502,200	14,839	31,831	505,383	(470,394)	34,989
Morton Elementary	-	14,955	64,004	-	29,295	(24,938)	4,357
Park View Elementary	-	14,955	84,264	1,578	38,999	(33,576)	5,423
South Park Elementary	2,896	200,448	70,384	516,206	1,047,808	(312,023)	735,785
Sunset Park Elementary	2,896	137,548	1,873,351	3,912,536	8,425,041	(1,870,348)	6,554,693
Sunset Park Demo	-	-	-	-	-	-	-
Corwin International Magnet School	-	14,955	11,224	-	4,016	(2,437)	1,579
Heaton Middle School	5,792	313,614	43,288	237,230	1,010,826	(772,017)	238,809
Pueblo Academy of Arts	6,516	4,160,744	5,216,569	1,000,087	1,892,193	(161,980)	1,730,213
Risley Middle School	-	14,955	11,224	-	4,016	(2,437)	1,579
Roncalli Middle School	-	14,955	11,224	-	51,258	(2,437)	48,821
Centennial High School	726,037	6,633,227	36,999,331	30,101,608	42,874,579	(11,579,483)	31,295,096
Centennial High School Site Improvements	-	-	-	-	-	4,400,000	4,400,000
Centennial Demo	-	-	-	-	-	2,000,000	2,000,000
Central High School	24,254	970,295	4,714,162	4,430,058	10,763,004	(5,435,362)	5,327,642
East High School	707,112	7,181,265	35,721,891	33,084,235	45,345,816	(11,609,851)	33,735,965
East High School Site Improvements	-	-	-	-	-	6,000,000	6,000,000
East High Demo	-	-	-	-	-	2,000,000	2,000,000
South High School	16,290	5,489,480	3,685,605	417,498	1,127,439	(753,292)	374,147
Freed Nettie S	-	360,569	4,886,105	32,510,740	36,967,332	(2,082,436)	34,884,896
Freed Nettie S Site Improvements	-	-	-	-	-	2,400,000	2,400,000
Paragon	-	14,955	11,224	-	4,016	(2,437)	1,579

SCHOOL DISTRICT 60							
BUILDING FUND BOND 2020 FUND 41 BY LOCATION							
Amended FY 2022-2023 Budget							
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2022-2023 Estimated	BUDGET		
					Adopted 2022-2023 Budget	Increase (Decrease)	Amended 2022-2023 Budget
Administration	-	14,955	68,976	776	4,016	(2,437)	1,579
Paying Agent Fee	7,000	4,500	-	4,500	-	4,500	4,500
Advisory Services	61,454	146,854	114,505	120,000	165,000	(4,500)	160,500
Bond Issuance Cost	1,072,023	-	-	-	-	-	-
Advertising	-	-	264	-	5,000	-	5,000
Contingency	-	-	-	-	-	-	-
Salary Const Manager	26,668	80,001	81,997	41,887	86,000	-	86,000
PERA Medicare	5,835	17,905	18,359	9,592	19,660	-	19,660
Benefits	372	1,117	1,132	575	6,240	-	6,240
Purchased Services	-	-	-	-	2,500	-	2,500
Purchased Services Mileage/Travel	-	-	-	-	1,000	-	1,000
Supplies	75	4,822	1,726	202	4,000	(2,019)	1,981
Motor Fuel	157	791	1,946	2,000	1,000	1,000	2,000
Electronic Media	3,780	1,598	315	1,690	1,500	190	1,690
Equipment	-	825	-	-	900	-	900
Printing	-	-	-	-	1,000	(190)	810
Facilities	-	14,955	11,224	-	4,016	(2,481)	1,535
Pass Thru CHPA	-	432,214	355,630	212,156	567,786	(355,630)	212,156
Pass Thru PSAS Jones	-	-	618,926	381,074	1,000,000	(618,926)	381,074
Heroes	447,092	1,414,001	-	-	-	-	-
Carlile (closed 2021 move to loc 979)	-	14,955	11,224	-	26,258	(2,437)	23,821
<b>Total Expenditures</b>	<b>\$ 3,186,758</b>	<b>\$ 29,373,865</b>	<b>\$ 98,062,197</b>	<b>\$ 111,846,601</b>	<b>\$ 168,459,374</b>	<b>\$ (26,741,944)</b>	<b>\$ 141,717,430</b>
<b>Fund Balance Designations</b>							
Committed Fund Balance	\$ 208,731,508	\$ 212,036,262	\$ 22,027,809	\$ 29,891,318	\$ (103,832,676)	\$ 103,853,165	\$ 20,489
Committed Fund Balance - Carryover Projects*	44,733,077	-	25,496,923	-	-	-	-
Committed Fund Balance - CIP	1,921,858	25,663,892	92,467,244	-	105,720,128	(105,720,128)	-
<b>Subtotal</b>	<b>\$ 255,386,443</b>	<b>\$ 237,700,154</b>	<b>\$ 139,991,976</b>	<b>\$ 29,891,318</b>	<b>\$ 1,887,452</b>	<b>\$ (1,866,963)</b>	<b>\$ 20,489</b>
<b>Total Expenditures and Fund Balance</b>	<b>\$ 258,573,201</b>	<b>\$ 267,074,019</b>	<b>\$ 238,054,173</b>	<b>\$ 141,737,919</b>	<b>\$ 170,346,826</b>	<b>\$ (28,608,907)</b>	<b>\$ 141,737,919</b>

SCHOOL DISTRICT 60							
CAPITAL PROJECTS FUND 43							
Amended FY 2022-2023 Budget							
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2022-2023 Estimated	BUDGET		
					Adopted 2022-2023 Budget	Increase (Decrease)	Amended FY 2022-2023 Budget
<b><u>Beginning Fund Balance</u></b>							
Assigned Fund Balance	\$ 2,415,763	\$ 7,139,672	\$ 13,589,269	\$ 14,028,955	\$ 11,909,459	\$ 2,119,496	\$ 14,028,955
Assigned Carryover Projects-Facilities	2,754,418	1,203,652	1,957,916	4,097,950	5,071,485	(973,535)	4,097,950
Assigned Construction In Progress	-	-	-	973,535	25,000	948,535	973,535
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	2,000,000	-	2,000,000
Non-spendable - Prepaid expenditures	-	-	-	-	-	-	-
<b>Beginning Fund Balance</b>	<b>\$ 7,170,181</b>	<b>\$ 10,343,324</b>	<b>\$ 17,547,185</b>	<b>\$ 23,100,441</b>	<b>21,005,944</b>	<b>\$ 2,094,497</b>	<b>\$ 23,100,441</b>
<b><u>Revenues</u></b>							
Specific Ownership Taxes	\$ 1,211,105	\$ 1,852,104	\$ 1,917,355	\$ 1,890,691	\$ 1,900,000	\$ -	\$ 1,900,000
Investment Income	110,979	11,305	26,341	309,333	20,000	290,000	310,000
Sale of Fixed Assets	22,760	24,384	113,124	7,590	15,000	-	15,000
Sale of Land/ Building	-	-	-	497,287	-	500,000	500,000
Sponsorships - Dutch Clark Stadium Scoreboard	12,000	12,000	-	-	12,000	-	12,000
BEST Grant Matching Revenue	-	475,640	-	-	750,000	-	750,000
BEST Grant HVAC Heritage	-	-	-	4,587,566	6,064,285	-	6,064,285
BEST Grant HVAC Risley	-	-	-	1,637,600	1,946,610	-	1,946,610
HB19-1055 Kindergarten FFE	380,522	162,636	17,506	2,849	-	2,849	2,849
Grants - Other	-	-	-	-	-	-	-
ESPC Revenue	-	-	8,320	-	-	-	-
COGO Grant Bessemer	110,000	-	-	-	-	-	-
BEST Grant Flow thru CHPA	-	-	-	9,000,000	30,135,957	(21,135,957)	9,000,000
Per Pupil Allocation from General Fund	6,800,000	6,800,000	9,800,000	9,800,000	9,800,000	-	9,800,000
Per Pupil Overhead from Preschool Fund	145,500	145,500	145,500	145,500	145,500	-	145,500
<b>Total Revenues</b>	<b>\$ 8,792,866</b>	<b>\$ 9,483,569</b>	<b>\$ 12,028,145</b>	<b>\$ 27,878,415</b>	<b>50,789,352</b>	<b>\$ (20,343,108)</b>	<b>\$ 30,446,244</b>
<b>Total Resources</b>	<b>\$ 15,963,047</b>	<b>\$ 19,826,893</b>	<b>\$ 29,575,330</b>	<b>\$ 50,978,856</b>	<b>71,795,296</b>	<b>\$ (18,248,612)</b>	<b>\$ 53,546,684</b>
<b><u>Expenditures</u></b>							
<b><u>Facility Improvements &amp; Repairs</u></b>							
Baca	\$ 21,150	\$ -	\$ 3,240	\$ 42,380	\$ -	\$ 42,380	\$ 42,380
Belmont	17,081	-	59,390	99,907	112,070	-	112,070
Bessemer Academy	-	-	42,573	-	-	21,000	21,000
Beulah Heights	-	-	59,262	169,846	194,835	8,121	202,956
Bradford	-	-	27,075	247,971	265,000	-	265,000
Columbian	-	8,298	112,260	49,027	77,419	1	77,420
Fountain International Magnet School (FIMS)	425,038	414,464	83,487	3,402	-	3,500	3,500
Franklin	35,640	-	16,950	39,630	39,629	1,982	41,611
Goodnight	6,659	39,510	139,060	788,997	-	789,000	789,000
Haaff	33,564	-	69,648	-	12,070	-	12,070
Highland Park	-	-	-	-	-	-	-
Heritage Repairs	-	5,000	26,008	30,420	148,009	(117,000)	31,009
Irving	-	-	-	28,199	125,000	-	125,000
Minnequa	-	-	5,573	156,364	28,000	128,400	156,400
Morton	-	-	126,366	95,984	125,000	-	125,000
Parkview	-	-	378,607	53,100	40,000	15,230	55,230

SCHOOL DISTRICT 60							
CAPITAL PROJECTS FUND 43							
Amended FY 2022-2023 Budget							
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2022-2023 Estimated	BUDGET		
					Adopted 2022-2023 Budget	Increase (Decrease)	Amended FY 2022-2023 Budget
South Park	-	-	15,980	34,940	150,000	-	150,000
Sunset Park	35,640	-	-	36,777	36,777	1,712	38,489
Corwin International Magnet School	-	-	5,100	30,268	5,100	90,118	95,218
Heaton	43,398	30,626	39,673	198,049	10,000	188,317	198,317
Pueblo Academy of Arts	-	-	75,740	321,869	162,928	159,000	321,928
Risley Middle School	-	147,230	21,394	198,049	67,238	(33,220)	34,018
Roncalli STEM Academy	-	-	-	-	-	-	-
Nettie S Freed	-	-	-	-	-	2,285	2,285
Paragon	-	-	34,850	-	5,000	-	5,000
Centennial	437,155	47,278	39,854	-	-	-	-
Central	69,120	119,268	8,944	210,915	1,900	209,034	210,934
East	833,364	13,497	-	-	-	-	-
South	1,547,066	64,685	207,109	16,215	15,000	1,250	16,250
New School Buildings	-	-	-	2,000,000	-	3,000,000	3,000,000
Admin Building Repair & Maint	49,365	31,040	23,639	65,800	-	65,800	65,800
Athletics Department	-	-	-	-	-	-	-
Data Center Server Room A/C	-	-	171,100	-	-	-	-
Safety, Security, Fire Alarm Purchased Services	42,276	44,186	58,481	71,014	80,000	-	80,000
District Architectural Consultant Services	-	32,520	32,520	-	175,000	(175,000)	-
District Wide Repairs & Maint	-	-	-	-	1,050,000	(50,000)	1,000,000
District Advertising Costs	-	-	-	-	-	-	-
District Desk replacement	-	-	-	5,880	250,000	(59,655)	190,345
District Wide supplies	9,894	15,409	139,120	-	-	-	-
Facility Inspections	-	-	19,122	87,000	87,000	-	87,000
Facility Repairs-Other	123,810	104,671	63,450	57,465	852,441	147,559	1,000,000
Facility Supplies	-	-	-	-	-	-	-
Dutch Clark Stadium	-	-	47,708	162,050	-	162,050	162,050
Closed location	61,120	-	32,497	-	-	-	-
<b>Subtotal Facility Improvements and Repairs</b>	<b>\$ 3,791,339</b>	<b>\$ 1,117,682</b>	<b>\$ 2,185,779</b>	<b>\$ 5,301,517</b>	<b>\$ 4,115,416</b>	<b>\$ 4,601,864</b>	<b>\$ 8,717,280</b>
<b>Vehicles and Equipment</b>							
Facility Capital Machinery & Equipment	\$ -	\$ -	\$ 35,116	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Facility Custodial Non Capital Equipment	29,750	-	-	87,000	87,000	-	87,000
Facility Grounds Non Capital Equipment	-	-	-	75,000	75,000	-	75,000
Facility Operations Non Capital Equipment	-	-	4,944	50,000	50,000	-	50,000
Facility Operations Vehicles	113,902	161,348	400,534	346,256	360,000	-	360,000
Warehouse Vehicles	-	-	40,000	-	-	-	-
<b>Subtotal Vehicles and Equipment</b>	<b>\$ 143,652</b>	<b>\$ 161,348</b>	<b>\$ 480,593</b>	<b>\$ 583,256</b>	<b>\$ 597,000</b>	<b>\$ -</b>	<b>\$ 597,000</b>
<b>Grant Funded Projects</b>							
Grants - Other	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ (750,000)	\$ -
Bessemer Academy GOCO	110,000	-	-	-	-	-	-
BEST Grant HVAC Heritage	-	-	723,795	4,587,566	7,774,724	76,000	7,850,724
BEST Grant HVAC Risley	-	-	110,044	1,637,600	2,496,653	33,220	2,529,873
BEST Grant Flow thru CHPA	-	-	-	9,000,000	30,135,957	(21,135,957)	9,000,000
CHPA - HB19-1055	28,965	2,342	-	-	-	-	-
PSAS Jones - HB19-1055	20,963	2,057	-	-	-	-	-
PSAS Fulton - HB19-1055	10,932	(1,264)	-	-	-	-	-
HB 19-1055 Kindergarten	319,662	159,501	17,506	2,849	-	2,849	2,849
<b>Subtotal Grant Funded Projects</b>	<b>\$ 490,521</b>	<b>\$ 162,636</b>	<b>\$ 851,345</b>	<b>\$ 15,228,015</b>	<b>\$ 41,157,334</b>	<b>\$ (21,773,888)</b>	<b>\$ 19,383,446</b>



SCHOOL DISTRICT 60							
CAPITAL PROJECTS FUND 43							
Amended FY 2022-2023 Budget							
Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2022-2023 Estimated	BUDGET		
					Adopted 2022-2023 Budget	Increase (Decrease)	Amended FY 2022-2023 Budget
<b>Information Systems</b>							
Technology Contracted Repair & Maint	\$ -	\$ 87,292	\$ 72,335	\$ 134,600	\$ 90,000	\$ 10,000	\$ 100,000
Technology Purchased Srvc Technical	-	-	-	15,854			15,854
Technology Electronic Media	-	-	131,466	40,000	40,000	-	40,000
Technology Vehicles	-	-	95,160	100,000	100,000	-	100,000
Technology District Wide Capital Equipment	-	44,358	544,489	600,000	600,000	-	600,000
Technology District Wide Non Capital Equipment	1,142,189	706,392	1,363,720	3,000,000	3,000,000	-	3,000,000
Technology Other Capital Equipment	52,020	-	750,002	990,000	1,000,000	(10,000)	990,000
<b>Subtotal Information Systems</b>	<b>\$ 1,194,209</b>	<b>\$ 838,042</b>	<b>\$ 2,957,173</b>	<b>\$ 4,880,454</b>	<b>4,830,000</b>	<b>\$ (10,000)</b>	<b>\$ 4,845,854</b>
<b>Total Expenditures</b>	<b>\$ 5,619,722</b>	<b>\$ 2,279,708</b>	<b>\$ 6,474,890</b>	<b>\$ 25,993,242</b>	<b>\$ 50,699,750</b>	<b>\$ (17,182,024)</b>	<b>\$ 33,543,580</b>
<b>Fund Balance Designations</b>							
Assigned Fund Balance	7,139,672	\$ 13,589,269	\$ 14,028,955	\$ 20,985,614	\$ 14,892,367	\$ 1,136,592	\$ 16,003,105
Assigned Carryover Projects	1,203,652	1,957,916	4,097,950	-	-	-	-
Assigned Construction In Progress	-	-	973,535	-	-	-	-
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	2,000,000	4,000,000	(2,000,000)	2,000,000
Non-spendable - Prepaid expenditures	-	-	-	-	203,179	(203,179)	-
<b>Subtotal</b>	<b>10,343,324</b>	<b>17,547,185</b>	<b>23,100,441</b>	<b>24,985,614</b>	<b>21,095,546</b>	<b>(1,066,588)</b>	<b>20,003,105</b>
<b>Total Expenditures and Fund Balance</b>	<b>\$ 15,963,047</b>	<b>\$ 19,826,893</b>	<b>\$ 29,575,330</b>	<b>\$ 50,978,856</b>	<b>\$ 71,795,296</b>	<b>\$ (18,248,612)</b>	<b>\$ 53,546,684</b>

SCHOOL DISTRICT 60							
RISK MANAGEMENT INTERNAL SERVICE FUND 64							
Amended FY 2022-2023 Budget							
					BUDGET		
DESCRIPTION	2019-2020 Audited	2020-2021 Audited	2021-2022 Audit Not Final	2022-2023 Estimated	Adopted 2022-2023 Budget	Increase (Decrease)	Amended FY 2022-2023 Budget
Unrestricted Net Assets Beginning	\$ 2,610,225	\$ 2,720,901	\$ 3,051,000	\$ 3,311,556	\$ 3,158,826	\$ 152,730	\$ 3,311,556
<b>Revenues</b>							
Interest Revenue	\$ 77	\$ 7	\$ 11	\$ 150	\$ 50	\$ 100	\$ 150
Worker's Compensation	1,000,000	1,000,000	900,000	700,000	900,000	(200,000)	700,000
Dental Insurance	698,195	705,290	691,276	728,000	728,000	-	728,000
Misc. Income	-	51,936	372	-	-	-	-
Transfer from (to) General Fund	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,698,272</b>	<b>\$ 1,757,233</b>	<b>\$ 1,591,659</b>	<b>\$ 1,428,150</b>	<b>\$ 1,628,050</b>	<b>\$ (199,900)</b>	<b>\$ 1,428,150</b>
<b>Total Resources</b>	<b>\$ 4,308,496</b>	<b>\$ 4,478,133</b>	<b>\$ 4,642,659</b>	<b>\$ 4,739,706</b>	<b>\$ 4,786,876</b>	<b>\$ (47,170)</b>	<b>\$ 4,739,706</b>
Workers' Compensation, Paid	\$ 833,435	\$ 666,637	\$ 592,313	\$ 900,000	\$ 900,000	\$ -	\$ 900,000
Workers' Compensation, Stop Loss Insurance	21,000	21,000	21,000	21,000	21,000	-	21,000
Workers' Compensation, Claims Services	78,540	80,445	56,244	90,000	90,000	-	90,000
Workers' Compensation, Consultant	33,600	33,600	33,600	35,000	35,000	-	35,000
<b>Subtotal Worker's Compensation</b>	<b>\$ 966,575</b>	<b>\$ 801,682</b>	<b>\$ 703,157</b>	<b>\$ 1,046,000</b>	<b>\$ 1,046,000</b>	<b>\$ -</b>	<b>\$ 1,046,000</b>
Dental Insurance, Claims	\$ 533,377	\$ 565,708	\$ 579,326	\$ 600,000	\$ 650,000	\$ -	\$ 650,000
Dental Insurance, Other Purch Svcs	-	-	-	-	-	-	-
Dental Insurance, Delta Dental	60,144	59,743	48,619	60,000	78,000	(8,000)	70,000
<b>Subtotal Dental Insurance</b>	<b>\$ 593,520</b>	<b>\$ 625,451</b>	<b>\$ 627,946</b>	<b>\$ 660,000</b>	<b>\$ 728,000</b>	<b>\$ (8,000)</b>	<b>\$ 720,000</b>
Medical Insurance, Claims, Fees & Premiums	-	-	-	-	-	-	-
Health Insurance Consultant	27,500	-	-	-	-	-	-
<b>Subtotal Medical Insurance</b>	<b>\$ 27,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 1,587,595</b>	<b>\$ 1,427,133</b>	<b>\$ 1,331,103</b>	<b>\$ 1,706,000</b>	<b>\$ 1,774,000</b>	<b>\$ (8,000)</b>	<b>\$ 1,766,000</b>
<b>Unrestricted Net Assets Ending</b>	<b>\$ 2,720,901</b>	<b>\$ 3,051,000</b>	<b>\$ 3,311,556</b>	<b>\$ 3,033,706</b>	<b>\$ 3,012,876</b>	<b>\$ (39,170)</b>	<b>\$ 2,973,706</b>
<b>Total Expenditures and Net Assets</b>	<b>\$ 4,308,496</b>	<b>\$ 4,478,133</b>	<b>\$ 4,642,659</b>	<b>\$ 4,739,706</b>	<b>\$ 4,786,876</b>	<b>\$ (47,170)</b>	<b>\$ 4,739,706</b>

PUEBLO CITY SCHOOLS																			
SCHOOL DISCRETIONARY BUDGET ALLOCATION																			
Amended Budget FY 2022-2023																			
		Students 10/1/2021		Teacher FTEs *			Allocation			10/1/2022	Teacher FTEs *		Allocation using October 1 count						
		Actual	Actual		Per Teacher	Per Student	Total	Actual	Actual		Per Teacher	Per Student	Total	Difference	PLUS FY 21-22 Carryover	Net Adjustment			
HIGH SCHOOLS:																			
320	CENTENNIAL	870.0	51.4	\$29,298	\$52,200	\$81,498	840.0	45.4	\$25,878	\$50,400	\$76,278	-\$5,220	\$101,493	\$96,273					
330	CENTRAL	892.0	34.6	\$19,722	\$53,520	\$73,242	971.0	33.8	\$19,266	\$58,260	\$77,526	\$4,284	\$20,922	\$25,206					
340	EAST	934.0	47.5	\$27,075	\$56,040	\$83,115	1,000.0	47.0	\$26,790	\$60,000	\$86,790	\$3,675	\$59,946	\$63,621					
350	SOUTH	947.0	47.1	\$26,847	\$56,820	\$83,667	1,059.0	44.1	\$25,137	\$63,540	\$88,677	\$5,010	\$21,337	\$26,347					
463	D60 ONLINE Funds will be carried over until end of ESSER II	353.0	0.0	\$0	\$21,180	\$21,180	164.0	0.0	\$0	\$9,840	\$9,840	-\$11,340	\$21,180	\$9,840					
465	DUTCH CLARK ONLINE **	121.0	6.0	\$3,420	\$7,260	\$10,680	137.3	5.0	\$2,850	\$8,238	\$11,088	\$408	\$5,020	\$5,428					
504	MEDICAID SPED NO STUDENTS IN COUNT	0.0	0.0	\$0	\$100	\$100	0.0	0.0	\$0	\$100	\$100	\$0	\$264	\$264					
520	DETENTION CENTER	9.0	3.0	\$1,710	\$540	\$2,250	18.0	3.0	\$1,710	\$1,080	\$2,790	\$540	\$39	\$579					
546	PARAGON **	243.0	8.5	\$4,845	\$14,580	\$19,425	274.7	4.0	\$2,280	\$16,482	\$18,762	-\$663	\$16,785	\$16,122					
	** SPLIT 1/3 TO 465 AND 2/3 546 FOR BUDGET																		
MIDDLE SCHOOLS:																			
230	HEATON	755.0	41.0	\$23,370	\$45,300	\$68,670	692.0	33.0	\$18,810	\$41,520	\$60,330	-\$8,340	\$45,100	\$36,760					
250	PUEBLO ACADEMY OF ARTS	595.0	26.0	\$14,820	\$35,700	\$50,520	541.0	27.5	\$15,675	\$32,460	\$48,135	-\$2,385	\$26,000	\$23,615					
260	RISLEY	403.0	24.0	\$13,680	\$24,180	\$37,860	403.0	23.0	\$13,110	\$24,180	\$37,290	-\$570	\$33,118	\$32,548					
270	RONCALLI	470.0	32.0	\$18,240	\$28,200	\$46,440	293.0	27.5	\$15,675	\$17,580	\$33,255	-\$13,185	\$25,996	\$12,811					
4-8 SCHOOLS:																			
210	CORWIN IMS	512.0	29.0	\$16,530	\$30,720	\$47,250	557.0	30.50	\$17,385	\$33,420	\$50,805	\$3,555	\$0	\$3,555					
K-8 SCHOOLS:																			
144	GOODNIGHT	557.0	35.5	\$20,235	\$33,420	\$53,655	572.0	31.00	\$17,670	\$34,320	\$51,990	-\$1,665	\$31,769	\$30,104					
ELEMENTARY SCHOOLS (excludes preschool):																			
131	BACA	217.0	15.5	\$8,835	\$13,020	\$21,855	221.0	14.50	\$8,265	\$13,260	\$21,525	-\$330	-\$391	-\$721					
132	BELMONT	419.0	25.5	\$14,535	\$25,140	\$39,675	402.0	21.50	\$12,255	\$24,120	\$36,375	-\$3,300	\$38,807	\$35,507					
133	BESSEMER ACADEMY	208.0	14.5	\$8,265	\$12,480	\$20,745	215.0	13.50	\$7,695	\$12,900	\$20,595	-\$150	\$5,351	\$5,201					
134	BEULAH HEIGHTS	281.0	14.5	\$8,265	\$16,860	\$25,125	277.0	16.25	\$9,263	\$16,620	\$25,883	\$758	\$10,550	\$11,308					
135	BRADFORD	242.0	21.0	\$11,970	\$14,520	\$26,490	239.0	18.00	\$10,260	\$14,340	\$24,600	-\$1,890	\$40,535	\$38,645					
138	COLUMBIAN	337.0	24.5	\$13,965	\$20,220	\$34,185	330.0	21.50	\$12,255	\$19,800	\$32,055	-\$2,130	\$57,998	\$55,868					
141	FOUNTAIN	293.0	22.5	\$12,825	\$17,580	\$30,405	306.0	17.25	\$9,833	\$18,360	\$28,193	-\$2,213	\$22,593	\$20,381					
142	FRANKLIN	323.0	22.0	\$12,540	\$19,380	\$31,920	317.0	19.50	\$11,115	\$19,020	\$30,135	-\$1,785	\$5,128	\$3,343					
145	HAAFF	258.0	17.0	\$9,690	\$15,480	\$25,170	256.0	14.50	\$8,265	\$15,360	\$23,625	-\$1,545	\$6,286	\$4,741					
148	HERITAGE	273.0	18.5	\$10,545	\$16,380	\$26,925	258.0	16.50	\$9,405	\$15,480	\$24,885	-\$2,040	\$17,705	\$15,665					
147	HIGHLAND PARK	365.0	25.0	\$14,250	\$21,900	\$36,150	313.0	20.25	\$11,543	\$18,780	\$30,323	-\$5,828	\$6,735	\$908					
150	IRVING	317.0	22.0	\$12,540	\$19,020	\$31,560	333.0	19.50	\$11,115	\$19,980	\$31,095	-\$465	\$5,091	\$4,626					
154	MINNEQUA	268.0	21.0	\$11,970	\$16,080	\$28,050	262.0	17.50	\$9,975	\$15,720	\$25,695	-\$2,355	\$639	-\$1,716					
155	MORTON	366.0	26.5	\$15,105	\$21,960	\$37,065	386.0	19.50	\$11,115	\$23,160	\$34,275	-\$2,790	\$16,499	\$13,709					
156	PARK VIEW	292.0	23.0	\$13,110	\$17,520	\$30,630	306.0	17.75	\$10,118	\$18,360	\$28,478	-\$2,153	\$37,415	\$35,262					
158	SOUTH PARK	272.0	18.5	\$10,545	\$16,320	\$26,865	274.0	15.50	\$8,835	\$16,440	\$25,275	-\$1,590	\$16,271	\$14,681					
161	SUNSET PARK	401.0	23.8	\$13,538	\$24,060	\$37,598	386.0	20.50	\$11,685	\$23,160	\$34,845	-\$2,753	\$17,859	\$15,106					
	TOTAL	12,793.0	740.9	\$422,285	\$767,680	\$1,189,965	12,603	658.30	\$375,231	\$756,280	\$1,131,511	-\$58,454	\$714,041	\$655,587					
Discretionary Budget used for any of the following categories:																			
Instructional Materials							Media Enhancement												
Professional Development							Technology Supplies												
Books, Periodicals							Consumable Classroom Materials												
Per Teacher*							\$	570.00	Per Student							\$	60.00		
*Per Teacher includes all regular education, vocational education, SPED & ELPA teachers in the general fund (Does not include any other grant funded teachers).																			