



Amended
BUDGET



JULY 1, 2021
through
JUNE 30, 2022

PUEBLO SCHOOL DISTRICT 60

315 W. 11th Street
Pueblo, Colorado 81003

BOARD OF EDUCATION

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Tommy Farrell. Vice President
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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.

Pueblo School District 60
Amended Budget Fiscal
Year 2021-2022

Table of Contents

Resolutions

Appropriations Resolution A
Resolution Authorizing the Use of Beginning Fund Balance..... B
Resolution Authorizing Interfund BorrowingC
Student Fees Resolution.....D
Student Fees Schedule..... E-H
Budget Development Calendar.....I

General Funds

General Fund Summary 1
Pupil Count..... 2
Assessed Valuation Summary 3
Funding Estimate 4
Fund Balance Summary 5
Adjustments to the Amended General Fund Budget..... 6
General Fund Budget Detail by Major Program..... 7-11
Athletic Fund Detail 12
Insurance Fund Detail 13
Preschool Fund Detail 14

Other Funds

Nutrition Services Fund Detail 15
Governmental Designated Purpose Grants Fund 16
Student Activity Education Foundation Fund 17
Education Foundation Fund..... 18

Capital and Debt Payments Funds

Bond Redemption Fund 19
General Obligation Bond Debt Service Information 20
Building Fund Bond 2020 Fund.....21-23
Capital Projects Fund 24-25

Enterprise & Internal Service Funds

Risk Management Fund 26

Student and Staff Data

School Budget Allocation 27

**PUEBLO SCHOOL DISTRICT NO. 60
 APPROPRIATIONS RESOLUTION – AMENDED BUDGET
 FISCAL YEAR 2021-22**

Be it resolved, by the Board of Education of Pueblo School District No. 60 in the County of Pueblo and State of Colorado that the amounts shown in the following schedule be appropriated on June 22, 2021 to each fund as specified in the budget for the ensuing fiscal year beginning July 1, 2021 and ending June 30, 2022.

Government Funds

General Fund	\$151,587,283
Athletic Fund-sub fund	3,086,292
Insurance Fund-sub fund	2,826,215
Preschool Fund-sub fund	7,381,318
Sub-total General funds	<u>\$164,881,108</u>

Nutrition Services Fund	\$ 16,531,698
Designated Purpose Grants Fund	105,336,283
Student Activity Fund	3,178,841
Education Foundation Fund	388,879

Bond Redemption Fund	\$36,826,894
Building Fund Bond 2020	228,173,567
Capital Projects Fund	30,347,151

Proprietary Funds

Risk Management Fund	\$4,679,052
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Total Appropriations	<u>\$590,343,473</u>
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Margaret B Wright

1/25/22

Dr. Margaret Wright, Board President

Date

PUEBLO SCHOOL DISTRICT NO. 60
RESOLUTION AUTHORIZING THE USE OF A PORTION OF BEGINNING FUND BALANCE AS
AUTHORIZED BY COLORADO STATUTES
FISCAL YEAR 2021-22

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 2021-22 beginning fund balance as follows:

1. General Fund \$16,763,401 - The use of these funds will be used to pay for one-time expenditures,
2. Athletic Fund \$423,502 - The use of these funds will be used to pay for one-time expenditures,
3. Colorado Preschool Fund \$52,577 – The use of these funds will be used to pay for one-time expenditures,
4. Nutrition Services Fund \$1,204,643 - The use of these funds will be used to pay for one-time expenditures,
5. Student Activity Fund \$1,557,801- The use of these funds will be used to pay for one-time expenditures.
6. Bond 2020 Fund \$183,338,500 – The use of these funds will be used to pay for one-time expenditures,
7. Risk Management Fund \$145,950 - The use of these funds will be used to pay for one-time expenditures.



1/25/22

Dr. Margaret Wright, Board President
Pueblo School District No. 60

Date

PUEBLO SCHOOL DISTRICT NO. 60

RESOLUTION AUTHORIZING INTERFUND BORROWING FOR 2021-22

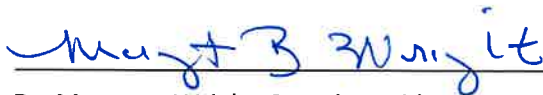
WHEREAS, C.R.S. 22-44-113 authorizes the Board of Education to borrow unencumbered monies from one fund, except the bond redemption fund, for use by another fund at any time and,

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 FY2021-22 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



Dr. Margaret Wright, Board President
Pueblo School District No. 60

1/25/22

Date

**PUEBLO SCHOOL DISTRICT NO. 60
STUDENT FEES RESOLUTION
FISCAL YEAR 2021-22**

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, 2021, and during the FY 2021-22 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 25nd day of January, 2022.

Margaret B Wright 1/25/22
Dr. Margaret Wright, Board President Date

Pueblo Schools District No. 60

Fee	Amount	Frequency	Receiving Fund
Baca (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Annual	Student Activity
Yearbook	\$ 15.00	Annual	Student Activity
Belmont			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	Varies - \$ 5.00 - \$ 10.00	Annual	Student Activity
Planner - 5th Grade Only	\$ 3.00	Annual	Student Activity
Yearbook (Optional Purchase)	\$ 15.00	Annual	Student Activity
Ben Franklin (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Bessemer (Title I School)			
Yearbook (Optional)	\$ 12.00	End of Year	Student Activity
Beulah Heights (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Bradford Elementary (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Yearbook (Optional)	\$ 16.00	Annual	Student Activity
Carlike (Title I School)			
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
Columbian (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Music Equipment - Lost or Damaged	Varies - Replacement Cost	Based on amount of damage	Student Activity
Haaff (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	\$ 1.00 - \$ 5.00	As needed	Student Activity
Heritage (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Highland Park			
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
Irving (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Minnetonka (Title I School)			
Vocal Music Recorders	\$ 5.00 - \$ 6.00	1 time per year (have some class recorders that can be used if needed)	Student Activities
Morton			
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	\$ 15.00	Annual	Student Activity
Park View Elementary (Title I School)			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	\$ 2.00 - \$ 5.00	Scheduled	Student Activity
Yearbook	\$ 15.00		Student Activity
South Park Elementary			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	Varies	Dependant on number of field trips scheduled	Student Activity
Sunset Park			
Damaged / Lost Books	Varies - Replacement Cost	Based on # of lost or damaged	Student Activity
Field Trips	Varies - Most covered by booster club	2-3- times / year	Student Activities
KDG Arts, Crafts, Themes, and Holiday celebration	\$ 20.00	Kindergarten Themes	Student Activities
Student Planners	\$ 5.00	For Replacement	General Printing
Corwin IMS			
Advanced Drama Fee	\$ 9.00	Annual - Grades 7 & 8 specific class	Student Activity
Advanced Music Fee	\$ 9.00	Annual -Grades 7 & 8 specific class	Student Activity
Advanced Visual Arts Fee	\$ 9.00	Annual - Grades 7 & 8 specific class	Student Activity
Before School & After School Enrichment Classes	\$ 25.00	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	\$ 30.00	Annual	Student Activity
Fountain IMS			
After School Enrichment	\$ 10.00 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 - Replacement 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
Goodnight			
Damaged / Lost Library Books	Replacement Cost	On Going	Library Services Fund
Damaged / Lost Textbooks	Replacement Cost	On Going	Book Clearing Fund
Field Trip Fees	Varies	2-3 times / year	Student Activities (School Activities)
Replacement - Take Home Folders	\$ 2.00	On Going	Parent Support Fund
Student Planners for 3rd-8th Grade Students	\$ 5.00 (to pay for their cost--are provided at no cost to low-income students)	On Going	Student Activities (School Activities)
Yearbook	\$ 14.00 - \$ 20.00	Annual	School Publication Fund

Heaton (Title I School)				
AVID Shirt Fee		Varies	Annual	Student Activity
AVID Field Trip Fee		Varies	Based on # of trips	Student Activity
Band Club Fees: T-Shirt		\$ 6.00 to \$ 10.00	Annual	Student Activity
Band Instrument Rental Fee		Varies	Annual Musical Instrument Rental	Student Activity
Choir: Shirt	\$	12.00	Annual	Student Activity
Color Guard	\$	45.00	Annual	Student Activity
CTE Fees (Manufacturing and / or Construction)	\$	25.00	Annual	Student Activity
Damaged / Lost Library Books		Varies - Replacement Cost	Based on # of lost or damaged	Student Activity Media #2222
Damaged / Lost Textbooks		Varies by subject	Based on # of lost or damaged	Student Activity
Drama Fee	\$	15.00	Annual	Student Activity
Fundraising		Varies	On Going	Student Activity
Heaton Book Fee		Varies	Depending on time of fundraiser	Student Activity
Industrial Arts Club	\$	25.00	Based on # of projects	Student Activity
Lost Lock	\$	5.00	Based on # of lost	Student Activity
PE Uniforms-Students may purchase or bring their own that meet the criteria		\$9.00-Shirt / \$11.00 Shorts-\$20.00 for both	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 - Heaton		\$ 20.00 to \$ 30.00	End of Year	Student Activity
6th Grade Book Club	\$	5.00	Per Semester	Student Activity
Pueblo Academy of Arts (Title I School)				
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
Risley International Academy of Innovation (Title I School)				
AVID Binders	\$	15.00	Pre-ordered & sold during the year	Student Activity - AVID
Band Fees	\$	10.00	1 time per year (some waived)	Student Activity - Band
Cheerleading and Cross Country	\$	50.00	1 time per year (some waived)	Student Activity - Cheerleading
Field Trip Fees		Varies	2-3 times / Year	Student Activity
Library Fee is collected when student pays or when on clearance card		Varies	End of Year	General Fund-Library
Yearbook		\$ 15.00 - \$ 20.00	End of Year	Student Activity - Yearbook
Roncalli STEM Academy (Title I School)				
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
Centennial				
Advanced Placement (AP) Fees (Only for those taking an exam)		Varies		Student Activity
Art Lab Fee	\$	30.00	Annual	Student Activity
Band Club Dues / Fines (\$150 per student, would like to make it \$300)		Varies		Student Activity
Book Fines		\$ 50.00 - \$ 110.00	Annual	Dependant 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
Dance Team Dues / Fines		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)	\$	36.00		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
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)	\$	40.00		Student Activity
Yearbook		Varies	Annual	Student Activity

Central				
AP Test Fee			Varies	Student Activity
Art Course Fees			Varies	student Activity
Band Fees			Varies	Student Activity
Band Uniform Fee			Varies As needed	Student Activity
Library Book Fines			Varies	Student Activity
Textbook Fines		\$ 50.00 - \$ 110.00	Annual	Dependant 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 2021 Dues / Fines			Varies Annual	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
Pottery	\$	40.00	Annual	Student Activity
Pro-Start Fee	\$	30.00	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
World Language Lab			Varies	Student Activity
East				
Art Fees			Varies Annual	Student Activity
Band Course Fees			Varies Annual	Student Activity
Textbook Fines		\$ 50.00 - \$ 110.00	Annual	Dependant 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			Varies Annual	Student Activity
South				
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
Book Fines - Damaged or Replacement		\$ 50.00 - \$ 110.00	Annual	Dependant 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

PUEBLO SCHOOL DISTRICT 60
FY22/23
BUDGET DEVELOPMENT CALENDAR

August 2021	Receive county property assessment certification
October 2021	Official pupil membership count commences
November 2021	Finalize FY21 audit, Start compiling information for FY22 amended budget
December 2021	Certify mill levy for property tax collections for calendar year 2021 C.R.S. 39-5-128(1), State releases their latest budget projections, Receive information from CDE regarding FY22 changes to revenue
January 2022	Board work session to discuss the proposed amended FY22 budget, Board approves the FY22 amended budget, C.R.S. 22-44-111(3), Start working on preparation of FY23 budget revisions based on current information available, FY23 pupil projections due to and compared to Budget Office projections, Meet with the District personnel and to discuss FY23 budget
February 2022	State receives Denver-Boulder consumer price index (CPI), used in total program estimates Receive FY23 total program funding estimates from CDE, Continue discussions with department heads and Human Resources prepares staffing estimates based on pupil projections
March 2022	Work on revenue estimates for the general fund, State releases their latest budget projections, Continue meeting with department personnel, Work on school staffing projections for the budget, Send school budget allocation worksheets to principals
April 2022	Receive completed budget allocation worksheets from the principals, Prepare all non-general fund revenue and expenditure budgets, Start working on FY22 ending fund balance projections, Continue meeting with department personnel
May 2022	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 FY23 budget
June 2022	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 FY23 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 FY23 salary schedules

GENERAL FUND

SCHOOL DISTRICT 60
GENERAL FUND BUDGET SUMMARY (FUND 10 ONLY)
Amended FY 2021-2022 BUDGET

				BUDGET		
	2018-2019 Audited	2019-2020 Audited	2020-2021 Audited	Adopted FY 2021-2022 Budget	Increase (Decrease)	Amended FY 2021-2022 Budget
RESOURCES						
General Contingency-Assigned	\$ 7,051,119	\$ 7,471,888	\$ 7,538,644	\$ 6,737,634	\$ 142,508	\$ 6,880,142
Contingency - Unassigned	2,250,855	5,165,935	10,889,398	12,917,272	2,896,488	15,813,760
New Facility Supplies Multi Year	-	-	500,000	1,000,000	-	1,000,000
School Carryover-Assigned	267,638	223,138	639,262	762,092	(53,534)	708,558
Reserved Fund Balance Multi Year	-	-	-	-	1,461,939	1,461,939
Prepaid Expenditures	-	-	1,929,973	2,688,497	(1,307,524)	1,380,973
Textbook Carryover-Assigned	500,000	500,000	-	-	-	-
Amend. 10 (TABOR)-Restricted	4,045,000	4,340,000	4,450,000	4,450,000	-	4,450,000
Total Beginning Fund Balance	\$ 14,114,612	\$ 17,700,961	\$ 25,947,277	\$ 28,555,495	\$ 3,139,877	\$ 31,695,372
REVENUES						
Property Taxes	\$ 27,647,163	\$ 29,187,883	\$ 29,987,970	\$ 29,423,746	3,102,010	32,525,756
Specific Ownership Taxes	2,858,264	2,726,828	2,784,855	2,172,199	(500,775)	1,671,424
State Share-Equalization	108,402,823	111,467,088	102,454,805	111,323,589	(2,762,719)	108,560,870
Total Program Funding	\$ 138,908,249	\$ 143,381,799	\$ 135,227,630	\$ 142,919,534	\$ (161,484)	\$ 142,758,050
Other Local Revenue	\$ 2,959,078	\$ 2,700,080	\$ 2,341,827	\$ 2,035,000	\$ 994,267	\$ 3,029,267
Other Intermediate Sources Revenue	7,926	23,702	12,988	20,000	-	20,000
Other State Revenue	8,566,864	8,594,746	6,310,030	8,996,589	-	8,996,589
Other Federal Revenue	413,327	296,459	299,932	302,000	-	302,000
Total Other Revenues	\$ 11,947,195	\$ 11,614,988	\$ 8,964,777	\$ 11,353,589	\$ 994,267	\$ 12,347,856
Transfer (to) Athletics	\$ (1,531,160)	(1,331,160)	\$ (1,531,160)	\$ (2,026,557)	\$ 226,557	\$ (1,800,000)
Transfer (to) Insurance Fund	(775,000)	(1,150,000)	(1,350,000)	(1,850,000)	-	(1,850,000)
Transfer (to) Capital Projects Fund	(6,300,000)	(6,800,000)	(6,800,000)	(7,800,000)	(2,000,000)	(9,800,000)
Transfer (to) Grant Fund	-	-	-	-	-	-
Transfer (to) from Risk Management Fund	-	-	-	-	-	-
Allocation (to) Preschool	(5,271,288)	(5,440,382)	(4,522,853)	(5,026,948)	(426,496)	(5,453,444)
Allocation (to) Charter Schools	(12,446,526)	(14,631,171)	(15,072,919)	(16,538,522)	227,971	(16,310,551)
Total Allocations & Transfers	\$ (26,323,974)	\$ (29,352,712)	\$ (29,276,932)	\$ (33,242,027)	\$ (1,971,969)	\$ (35,213,995)
TOTAL REVENUE	\$ 124,531,470	\$ 125,644,075	\$ 114,915,474	\$ 121,031,096	\$ (1,139,185)	\$ 119,891,911
TOTAL RESOURCES	\$ 138,646,082	\$ 143,345,036	\$ 140,862,751	\$ 149,586,591	\$ 2,000,692	\$ 151,587,283
EXPENDITURES						
Instruction 0010-2000s	\$ 68,008,979	\$ 67,059,490	\$ 58,839,044	\$ 73,826,422	\$ 1,616,750	\$ 75,443,173
Student & Instructional Support 2100 + 2200s	13,748,079	13,022,516	\$ 12,348,006	14,937,603	907,958	15,845,561
General Administration 2300s	1,602,496	1,614,939	\$ 1,429,344	1,974,679	140,864	2,115,543
School Administration 2400s	9,777,263	9,001,178	\$ 9,196,230	9,559,065	607,106	10,166,171
Business Services & Warehouse 2500s	1,908,421	1,990,478	\$ 1,930,351	2,524,545	118,690	2,643,235
Maintenance & Operations 2600s	15,554,430	15,048,289	\$ 15,152,854	17,528,393	(339,032)	17,189,361
Transportation 2700s	2,905,387	2,543,315	\$ 2,271,465	4,077,690	110,150	4,187,840
Central Services 2800s	5,529,788	4,895,503	\$ 5,487,673	6,239,183	(107,891)	6,131,292
Other Support 2900s	867,462	1,257,370	\$ 1,510,356	1,535,073	370,600	1,905,673
Facilities Acquisitions and Construction Services	487,783	380,073	\$ 423,133	319,611	103,522	423,133
Debt Service 5000s	555,032	584,608	\$ 578,923	604,331	-	604,331
Total Expenditures	\$ 120,945,120	\$ 117,397,759	\$ 109,167,379	\$ 133,126,595	\$ 3,528,717	\$ 136,655,312
ENDING CONTINGENCIES AND RESERVES						
Operating Reserve per BOE policy, 6% Begin FY17-18 Assigned	\$ 7,471,888	\$ 7,538,645	\$ 6,880,142	\$ 7,261,866	\$ (68,351)	\$ 7,193,515
Unassigned	5,165,937	10,889,397	\$ 15,813,760	1,116,759	(3,738,225)	(2,621,466)
New Facility Supplies Multi Year	-	500,000	\$ 1,000,000	1,500,000	1,000,000	2,500,000
School Carryover-Assigned	223,138	639,262	\$ 708,558	250,000	-	250,000
Textbooks Carryover - Assigned	500,000	-	-	-	-	-
Reserved Fund Balance Multi Year	-	-	\$ 1,461,939	-	1,461,939	1,461,939
PrePaid Expenditures	-	1,929,973	\$ 1,380,973	1,881,372	(183,389)	1,697,983
TABOR 3%-Restricted	4,340,000	4,450,000	\$ 4,450,000	4,450,000	-	4,450,000
Total Contingency & Reserves	\$ 17,700,962	\$ 25,947,277	\$ 31,695,372	\$ 16,459,996	\$ (1,528,025)	\$ 14,931,971
Total Expenditures & Fund Balance	\$ 138,646,082	\$ 143,345,036	\$ 140,862,751	149,586,591	2,000,692	151,587,283
Reserves as a % of Revenues						
Minimum 9% Reserve Level	14.2%	21%	28%	13.6%	12%	12%
	\$ 11,207,832	\$ 11,307,967	\$ 10,342,393	\$ 10,892,799	\$ (102,527)	\$ 10,790,272
Revenues	124,531,470	\$ 125,644,075	\$ 114,915,474	\$ 121,031,096	\$ (1,139,185)	\$ 119,891,911
Less expenditures	120,945,120	\$ 117,397,759	\$ 109,167,379	\$ 133,126,595	\$ 3,528,717	\$ 136,655,312
Excess Revenues over Expenditures	3,586,350	\$ 8,246,316	\$ 5,748,095	\$ (12,095,499)	\$ (4,667,902)	\$ (16,763,401)

SCHOOL DISTRICT 60

PUPIL COUNT

Amended FY 2021-2022 BUDGET

Pupil Enrollment	Budgeted Students	Actual Students	Actual Funded Count	Budgeted Funded Count	Actual Students	Actual Funded Count	Budgeted Funded Count	Actual Students	Actual Funded Count
October Count for Fiscal Year	2019-2020	2019-2020	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022	2021-2022	2021-2022
Traditional Schools									
Preschool - Colorado CPP	629.5	611.0	611.0	611.0	570.0	552.5	552.5	602.5	602.50
Preschool - Regular Education	-	-	-	-	-	-	-	-	-
Preschool - Special Education	72.0	69.0	34.5	69.0	19.0	8.5	19.0	43.0	21.50
Total Preschool	701.5	680.0	645.5	680.0	589.0	561.0	571.5	645.5	624.0
Kindergarten	1,198.0	1,221.0	1,221.0	1,119.0	888.0	881.0	1,082.0	1,007.0	1,007.00
Grades One-Five	5,539.0	5,336.0	5,336.0	5,286.0	5,072.0	5,052.0	4,729.0	4,772.0	4,772.00
Grades One-Five Part-Time	-	-	-	-	-	-	-	-	-
Total Elementary School	6,737.0	6,557.0	6,557.0	6,405.0	5,960.0	5,933.0	5,811.0	5,779.0	5,779.0
Grades Six-Eight	3,066.0	3,008.0	3,008.0	3,021.0	2,897.0	2,885.0	2,759.0	2,925.0	2,925.00
Grades Six-Eight Part Time	-	-	-	-	-	-	-	-	-
Total Middle School	3,066.0	3,008.0	3,008.0	3,021.0	2,897.0	2,885.0	2,759.0	2,925.0	2,925.0
Grades Nine-Twelve	3,815.0	3,927.0	3,927.0	3,822.0	3,967.0	3,946.0	3,945.0	4,016.0	4,016.00
Grades Nine-Twelve Part Time	-	-	-	-	-	-	-	-	-
Total Senior High School	3,815.0	3,927.0	3,927.0	3,822.0	3,967.0	3,946.0	3,945.0	4,016.0	4,016.0
Declining Enrollment Averaging									
Total Traditional Schools	14,319.5	14,172.0	14,137.5	13,928.0	13,413.0	13,325.0	13,086.5	13,365.5	13,344.0
Increase (Decrease) From Previous Year	(619.0)	(611.7)	(481.5)	(391.5)	(759.0)	(812.5)	(841.5)	(47.5)	19.0
Increase (Decrease) From Previous Year Pct	-4.14%	-4.14%	-3.29%	-2.77%	-5.66%	-5.73%	-5.95%	-0.36%	0.14%
Charter Schools									
Preschool	-	-	-	-	-	-	-	-	-
Kindergarten	145.0	139.0	139.0	150.0	127.0	127.0	134.0	162.0	162.0
Grades One - Five	714.0	770.0	770.0	738.0	782.0	782.0	770.0	751.0	751.0
Grades Six - Eight	482.0	571.0	571.0	597.0	617.0	617.0	605.0	630.0	630.0
Grades Nine - Twelve	215.0	224.0	224.0	233.0	266.0	266.0	312.0	259.0	259.0
Total Charter Schools	1,556.0	1,704.0	1,704.0	1,718.0	1,792.0	1,792.0	1,821.0	1,802.0	1,802.0
Total Enrollment	15,875.5	15,876.0	15,841.5	15,646.0	15,205.0	15,117.0	14,907.5	15,167.5	15,146.0
Full Day Kindergarten Factor	-		-						
Total Funded Pupil Count	15,875.5	15,876.0	15,841.5	15,646.0	15,205.0	15,117.0	14,907.5	15,167.5	15,146.0
Total Enrollment Less Preschool	15,174.0	15,196.0	15,196.0	14,966.0	14,616.0	14,556.0	14,336.0	14,522.0	14,522.0
Total Enrollment Less Preschool less	13,618.0	13,492.0	13,492.0	13,248.0	12,824.0	12,764.0	12,515.0	12,720.0	12,720.0

SCHOOL DISTRICT 60

ASSESSED VALUATION and MILL LEVIES

Amended FY 2021-2022 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
2012-13	16,900.00	\$ 950,280,984	27.000	0.000	0.000	0.332	8.700	36.032
2013-14	16,902.30	\$ 975,104,849	27.000	0.000	0.000	0.073	8.500	35.573
2014-15	17,078.16	\$ 983,614,575	27.000	0.000	0.000	0.047	8.300	35.347
2015-16	16,975.40	\$ 995,961,448	27.000	0.000	0.000	0.034	8.200	35.234
2016-17	16,877.70	\$ 993,586,807	27.000	0.000	0.000	0.192	8.200	35.392
2017-18	16,745.98	\$ 1,011,898,107	27.000	0.000	0.000	0.418	8.000	35.418
2018-19	16,415.50	\$ 1,018,450,118	27.000	0.000	0.000	0.190	7.500	34.690
2019-20	16,631.30	\$ 1,080,394,416	27.000	0.000	0.000	0.110	18.000	45.110
2020-21	15,772.00	\$ 1,090,911,538	27.000	0.000	0.000	0.021	18.000	45.021
2021-22	15,166.50	\$ 1,204,841,694	27.000	0.000	0.000	0.462	16.180	43.642

Mill Levy is set in December for the FY 21-22 assessment.

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

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

FY 21 FY 22 Changes	Increase (Decrease)	Percentage Change
Assessed Valuation	\$ 113,930,156	11.58%
Funded Pupil Count	(605.5)	-3.55%

HOME OWNER TAX ANALYSIS

	2016	2017	2018	2019	2020	2021	2022
Market Value of Home	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Assessment Rate	7.96%	7.96%	7.96%	7.20%	7.20%	7.20%	7.20%
Assessment Value	\$ 7,960	\$ 7,960	\$ 7,960	\$ 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	27.000	27.000
Abatement Levy	0.192	0.192	0.418	0.190	0.110	0.021	0.462
Override Levy	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Temporary Mill Levy Rate Reduction	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Debt Service Bond Levy	8.200	8.200	8.000	7.500	18.000	18.000	16.180
Total District Levy	35.392	35.392	35.418	34.690	45.110	45.021	43.642
School Taxes per \$100,000 in assessed value	\$ 281.72	\$ 281.72	\$ 281.93	\$ 249.77	\$ 324.79	\$ 324.15	\$ 314.22
School Taxes per \$200,000 in assessed value	\$ 563.44	\$ 563.44	\$ 563.85	\$ 499.54	\$ 649.58	\$ 648.30	\$ 628.44

SCHOOL DISTRICT 60
FUNDING ESTIMATE
 Amended FY 2021-2022 BUDGET

Student & Funded Count History Including Charters					
		Actual Student Count	Student Count % Change over Prior Year	Averaged Funded Count Used	Funded % Change over Prior Year
Actual	FY 12-13	17,711	-1.08%	16,900.00	-0.43%
Actual	FY 13-14	18,012	1.67%	16,902.30	0.01%
Actual	FY 14-15	17,979	-0.18%	17,078.16	1.03%
Actual	FY 15-16	17,678	-1.70%	16,975.40	-0.61%
Actual	FY 16-17	17,252	-2.47%	16,877.70	-0.58%
Actual	FY 17-18	16,867	-2.28%	16,746.00	-0.79%
Actual	FY 18-19	16,332	-3.27%	16,415.40	-2.01%
Actual	FY 19-20	15,876	-2.87%	16,016.30	-2.49%
Actual	FY 20-21	15,205	-4.41%	15,580.80	-2.80%
Actual	FY 21-22	15,152	-0.35%	15,748.58	1.07%

Calculation to determine the enrollment funding number with declining enrollment			
Funded Count for Averaging	YEAR AVG	Averaged Funded Count	Highest Average Funded Count
16,045.50	5	15,166.50	
15,570.50	4	14,946.75	15,166.50
15,221.50	3	14,738.83	605.50
14,573.50	2	14,497.50	
14,421.50	1	Funded Count	15,772.00

FY 2021-2022
Adopted Budget

FY 2020-2021
Amended Budget

Funded Counts

Colorado Preschool Program	602.50	602.50	552.50	605.50
Charters				
Chavez-Huerta Preparatory Academy	1,016.00	1,025.00	1,011.00	1,011.00
Pueblo School of Arts & Science at Fulton Heights	247.00	247.00	254.00	254.00
Pueblo School of Arts & Sciences	539.00	539.00	527.00	527.00
Total Charter Schools	1,802.00			
Total Average Funded Count	15,772.00	15,736.38	16,133.30	15,772.00

TOTAL PROGRAM FUNDING

	FY 2021-22	FY 2021-22	FY 2020-21	FY 2020-21
	Adopted Budget	Adopted Budget	FINAL	Amended Budget
Per Pupil Funding	\$ 9,051.36	\$ 9,082.11	8,281.74	\$ 8,186.16
Averaged Funded Pupil Count (including Charters)	15,772.00	15,736.38	16,133.30	15,772.00
TOTAL PROGRAM FUNDING including Charters	\$ 142,758,050	\$ 142,919,534	133,611,795.94	\$ 129,112,116
Transfers (Out) In				
Capital Reserve Allocation	\$ (9,800,000)	\$ (7,800,000)	\$ (6,800,000)	\$ (6,800,000)
Insurance Reserve Allocation	\$ (1,850,000)	\$ (1,850,000)	\$ (1,350,000)	\$ (1,350,000)
Transfer to Athletics	\$ (1,800,000)	\$ (2,026,557)	\$ (1,531,160)	\$ (1,531,160)
Transfer from Preschool	\$ -	\$ -	\$ -	\$ -
Transfer to Document Svc. Fund	\$ -	\$ -	\$ -	\$ -
Transfer from Grant Fund	\$ -	\$ -	\$ (1,678,958)	\$ (1,678,958)
Transfer from Risk Mgmt. Fund	\$ -	\$ -	\$ -	\$ -
Transfer from Nutrition Services	\$ -	\$ -	\$ -	\$ -
Colorado Preschool Program Allocation	\$ (5,453,444)	\$ (5,471,971)	\$ (4,575,661)	\$ (4,956,720)
Transfer to Charter Schools	\$ (16,310,551)	\$ (16,447,701)	\$ (14,875,428)	\$ (14,669,599)
TOTAL TRANSFERS AND ALLOCATIONS (OUT) IN	\$ (35,213,995)	\$ (33,596,229)	\$ (29,097,699)	\$ (30,986,437)
Net Total Program Funding in General Fund	\$ 107,544,055	\$ 109,323,305	\$ 104,514,097	\$ 98,125,679

SCHOOL DISTRICT 60

GENERAL FUND RESERVES & FUND BALANCE SUMMARY

Amended FY 2021-2022 BUDGET

				BUDGET		
	2018-2019 Audited	2019-2020 Audited	2020-2021 Audited	Adopted FY 2021-2022 Budget	Increase (Decrease)	Amended FY 2021-2022 Budget
BEGINNING FUND BALANCE	\$ 14,114,612	\$ 17,700,962	\$ 25,947,277	\$ 28,555,495	\$ 3,139,877	\$ 31,695,372
REVENUE	124,531,469	125,644,074	114,915,474	121,031,096	(1,139,184)	119,891,912
TOTAL FUNDS AVAILABLE:	\$ 138,646,082	\$ 143,345,036	\$ 140,862,751	\$ 149,586,591	\$ 2,000,693	\$ 151,587,284
EXPENDITURES	\$ 120,945,118	\$ 117,397,759	\$ 109,167,379	\$ 133,126,595	\$ 3,528,718	\$ 136,655,313
Operating Reserve per BOE policy, 6% Begin FY17-18 Assigned	\$ 7,471,888	\$ 7,538,645	\$ 6,880,142	\$ 7,261,866	\$ (68,351)	\$ 7,193,515
Unassigned	5,889,074	10,889,397	15,813,760	1,116,759	(3,738,225)	(2,621,466)
New Facility Supplies (Multi Year)			1,000,000	1,500,000	1,000,000	2,500,000
School Carryover-Assigned	-	1,139,262	708,558	250,000	-	250,000
Reserved Fund Balance Multi Year	-		1,461,939	-	1,461,939	1,461,939
PrePaid Expenditures	-	1,929,973	1,380,973	1,881,372	(183,389)	1,697,983
3% TABOR RESTRICTED	4,340,000	4,450,000	4,450,000	4,450,000	-	4,450,000
TOTAL RESERVES	\$ 17,700,962	\$ 25,947,277	\$ 31,695,372	\$ 16,459,996	\$ (1,528,025)	\$ 14,931,971
	14.2%	20.7%	27.6%	13.60%		12%
TOTAL RESERVES & EXPENDITURES	\$ 138,646,080	\$ 143,345,036	\$ 140,862,751	\$ 149,586,591	\$ 2,000,693	\$ 151,587,284
PER BOARD POLICY						
Min. 9% Reserves including TABOR Begin FY 17-18	\$ 11,207,832	\$ 11,307,967	\$ 10,342,393	\$ 10,892,799	\$ (102,527)	\$ 10,790,272
REVENUE	124,531,469	125,644,074	114,915,474	121,031,096	(1,139,184)	119,891,912
LESS: EXPENDITURES	120,945,118	117,397,759	109,167,379	133,126,595	3,528,718	136,655,313
EXCESS REVENUE OVER EXPENDITURES	\$ 3,586,351	\$ 8,246,315	\$ 5,748,095	\$ (12,095,499)	\$ (4,667,902)	\$ (16,763,401)

School District 60
Amended FY 2021-2022 BUDGET

SUMMARY COMPARING Audited FY 2020-2021 WITH Proposed Amended BUDGET FY 2021-2022

Revenue:			
Actual FY 2020-2021-Revenue		\$	114,915,474
Anticipated Increase (Decrease) to Funding for FY 2021-2022			4,976,438
FY 21-22 Budgeted Revenues		\$	<u>119,891,912</u>
Expenses:			
Actual FY 2020 -2021 Expenditures		\$	<u>109,167,379</u>
Salary and Benefits			
Instruction	5,330,907		
Instruction - CRF Offset (Cares and At Risk) <i>see page 8 FY 20-21</i>	7,296,431		
Support Services - Student	1,514,997		
Support Services - Student CRF Offset (At Risk only) <i>see page 9 FY 20-21</i>	99,057		
Support Services - Instructional	878,123		
General Administration	244,524		
School Administration - Principal	778,276		
Business Services	564,671		
Facilities	827,248		
Human Resources	(631,449)		
Human Resources CRF Offset (Cares only) <i>see page 10 FY 20-21</i>	321,114		
Information Technology	323,093		
Other (Retiree Life/Excused Leave)	364,028		
			17,911,020
			FY 21 CONTAINS COVID 19 LEAVE NOT OFFSET BY CRF
Purchased Services			
Instruction	649,927		
Support Services - Student	101,395		
Support Services - Instructional	573,628		
General Administration	369,257		
School Administration - Principal	37,404		
Business Services	194,026		
Facilities (SRO/Utilities)	490,571		
Risk Management (decrease in workers comp)	(100,000)		
Transportation	1,630,172		
Human Resources	91,924		
Information Technology	177,118		
Other (Retiree Life/Excused Leave)	32,456		
			4,247,878
Construction Services	-		
Supplies, Printing (excludes Capital Expenditures and prior year carry forward)			
Instruction	2,992,850		
Support Services - Student	133,927		
Support Services - Instructional	114,826		
General Administration	4,979		
School Administration - Principal	127,694		
Business Services	128,685		
Facilities	681,402		
Transportation	286,203		
Human Resources	14,642		
Information Technology	194,419		
Other	(4,948)		
Debt	25,408		
			4,700,087
Capital Expenditures and Other			
Instruction	334,014		
Support Services - Student	28,452		
Support Services - Instructional	53,150		
School Administration - Principal	26,567		
General Administration	67,439		
Business Services	(174,498)		
Facilities	37,286		
Human Resources	2,051		
Information Technology	250,707		
Other	3,781		
			628,949
Anticipated 2021-2022 Expenditures Before One Time Expenditures			<u>136,655,313</u>
Excess Revenue over Expenses Before One Time Expenditures			<u>(16,763,401)</u>
Total One time Expenditures			\$ -
Excess of Expenses over Revenue for 2020-2021 Budget			<u>\$ (16,763,401)</u>
RESERVES			
Beginning Fund Balance		\$	31,695,372
Revenue			119,891,912
Expenditures before one time expenditures			<u>136,655,313</u>
Ending Fund Balance before one time expenditures		\$	<u>14,931,971</u>
One time expenditures			-
Ending Fund Balance after one time expenditures		\$	14,931,971
			12%
			12%

SCHOOL DISTRICT 60						
GENERAL FUND DETAIL (FUND 10 ONLY) - REVENUE BY SOURCE						
Amended FY 2021-2022 BUDGET						
DESCRIPTION	BUDGET					
	2018-2019 Audited	2019-2020 Audited	2020-2021 Audited	Adopted FY 2021-2022 Budget	Increase (Decrease)	Amended FY 2021-2022 Budget
Beginning Fund Balance - General Fund	\$ 14,114,612	\$ 17,700,961	\$ 25,947,277	\$ 28,555,495	\$ 3,139,877	\$ 31,695,372
Total Fund Balance	14,114,612	17,700,961	25,947,277	28,555,495	3,139,877	31,695,372
REVENUE						
Local Sources						
1 Current Property Tax-School Finance Act	\$ 27,647,163	\$ 29,183,046	\$ 29,981,670	29,423,746	\$ 3,102,010	\$ 32,525,756
2 Specific Ownership Taxes-School Finance Act	2,858,264	2,726,828	2,784,855	2,172,199	(500,775)	1,671,424
3 Delinquent Penalties-School Finance Act	6,806	4,837	6,300	5,000	-	5,000
4 Tuition, PYC Revenue-Other Districts	105,815	110,960	164,594	100,000	75,000	175,000
5 Concurrent Enrollment Internal	56,284	66,467	1,081	50,000	-	50,000
6 Earnings on Investments	556,900	583,384	64,146	175,000	(130,000)	45,000
7 Print Shop Revenue	138,440	106,763	72,371	100,000	-	100,000
8 Indirect Revenues	1,052,870	779,479	1,301,369	1,000,000	1,000,000	2,000,000
9 Charter School Admin Fee + Purchsd Svcs	441,050	491,931	544,267	492,000	52,267	544,267
10 Charter School Capital Pass Thru	353,551	380,073	423,133	439,162	-	439,162
11 E-rate Revenues	442,838	-	-	-	-	-
12 Energy Efficiency Rebates	55,860	17,690	13,954	18,000	(3,000)	15,000
13 Other Local Revenue	109,021	163,333	180,046	100,000	-	100,000
Intermediate Sources						
14 Miscellaneous Intermediate Revenue	7,926	23,702	12,988	20,000	-	20,000
State Sources						
15 State Equalization-School Finance Act	107,815,522	111,467,088	102,454,805	111,318,589	(2,762,719)	108,555,870
16 Kindergarten Hold Harmless Funding	580,495	-	-	-	-	-
17 CDE Audit-October Count Adjustment	(15,442)	-	(435,376)	-	-	-
18 At Risk Funding	324,050	387,222	392,588	347,830	-	347,830
19 Colorado Vocational Educ Act Revenue	332,231	351,938	248,741	332,516	-	332,516
21 Exceptional Children Educ Act (ECEA) Revenue	3,948,260	4,589,010	4,389,243	4,544,728	-	4,544,728
21 State Transportation Revenue	846,512	629,807	598,905	606,385	-	606,385
22 State Transportation Revenue Audit Adjustment	-	-	(84,248)	-	-	-
23 Gifted & Talented State Revenue	158,798	122,299	151,546	186,341	-	186,341
24 English Language Proficiency Act (ELPA) Revenue	334,922	350,986	336,627	336,627	-	336,627
25 On Behalf State PERA	2,280,573	2,142,711	-	2,200,000	-	2,200,000
26 COVID 19 State Share Mitigation	-	-	288,870	-	-	-
27 Miscellaneous State Revenue	3,410	20,772	-	3,000	-	3,000
Federal Sources						
28 Impact Aid & Other Misc. Federal Revenue	13,964	11,373	12,851	12,000	-	12,000
29 Charter School Federal Pass Thru	134,233	-	-	-	-	-
30 ROTC Reimbursement	265,131	285,086	287,081	290,000	-	290,000
Transfers Out						
31 Transfer from (to) Athletic Fund	(1,531,160)	(1,331,160)	(1,531,160)	(2,026,557)	226,557	(1,800,000)
32 Transfer from (to) Insurance Fund	(775,000)	(1,150,000)	(1,350,000)	(1,850,000)	-	(1,850,000)
33 Transfer from (to) Nutrition Services Fund	-	-	-	-	-	-
34 Transfer from (to) Capital Projects Fund	(6,300,000)	(6,800,000)	(6,800,000)	(7,800,000)	(2,000,000)	(9,800,000)
35 Transfer from(to) Grant Fund	-	-	-	-	-	-
36 Transfer from (to) Risk Management Fund	-	-	-	-	-	-
37 Transfer from (to) Preschool	-	-	-	-	-	-
38 Preschool Allocation	(5,271,288)	(5,440,382)	(4,522,853)	(5,026,948)	(426,496)	(5,453,444)
39 Charter School Allocations						
PSAS	(5,003,363)	(5,842,159)	(6,562,590)	(7,020,471)	(93,898)	(7,114,369)
CHPH	(7,443,163)	(8,789,012)	(8,510,329)	(9,518,051)	321,870	(9,196,182)
Total Revenue	124,531,469.00	125,644,074	114,915,474	121,031,096	(1,139,185)	119,891,912
Total Revenue and Beginning Fund Balance	\$ 138,646,081	\$ 143,345,035	\$ 140,862,751	\$ 149,586,591	\$ 2,000,692	151,587,284

SCHOOL DISTRICT 60

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

Amended FY 2021-2022 BUDGET

DESCRIPTION	2018-2019 Audited	2019-2020 Audited	2020-2021 Audited	BUDGET		
				Adopted FY 2021-2022 Budget	Increase (Decrease)	Amended FY 2021-2022 Budget
II EXPENDITURES SUMMARY						
1 Salaries	\$ 75,309,163	\$ 74,381,181	\$ 68,801,786	\$ 79,171,455	\$ 1,078,655	\$ 80,250,110
2 Fringe Benefits	26,057,569	26,127,979	22,675,061	28,813,407	324,350	29,137,757
3 Purchased Services	10,176,940	9,107,549	8,588,581	12,198,731	637,728	12,836,459
4 Supplies - Materials	8,411,771	6,601,569	8,050,275	11,695,878	1,029,076	12,724,954
5 Capital Expense	443,604	375,155	412,649	668,536	264,799	933,335
6 Other Expense	(8,963)	219,718	60,104	(25,743)	194,110	168,367
7 Other Financing Uses	555,033	584,608	578,923	604,331	-	604,331
Total Expenditures	\$ 120,945,117	\$ 117,397,759	\$ 109,167,379	133,126,595	\$ 3,528,718	\$ 136,655,313
Excess of Revenue over Expenditures	\$ 3,586,352	\$ 8,246,315	\$ 5,748,096	\$ (12,095,499)	\$ (4,667,902)	\$ (16,763,401)
Ending Fund Balance	\$ 17,700,964	\$ 25,947,276	\$ 31,695,373	\$ 16,459,996	\$ (1,528,025)	\$ 14,931,971
III EXPENDITURE DETAIL						
INSTRUCTIONAL PROGRAMS						
Instruction includes those activities dealing directly with the interactions between staff and students.						
A Regular Education Instruction 0010-1699						
1 Salaries	\$ 39,430,458	\$ 38,180,384	\$ 37,744,291	\$ 39,813,296	\$ (403,803)	\$ 39,409,493
Salaries CRF Offset	-	-	(5,535,993)	-	-	-
2 Fringe Benefits	13,214,530	13,130,878	11,852,921	14,153,398	3,063	14,156,461
Benefits CRF Offset	-	-	(1,760,438)	-	-	-
3 Purchased Services	1,181,906	1,283,689	1,283,937	1,537,503	359,727	1,897,230
4 Supplies - Materials	1,491,524	1,011,222	2,051,118	4,100,032	889,105	4,989,137
5 Capital Expense	103,350	42,198	179,207	151,642	159,479	311,121
6 Other Expense	108,372	413,824	336,051	319,391	144,430	463,821
	\$ 55,530,140	\$ 54,062,194	\$ 46,151,094	\$ 60,075,262	\$ 1,152,001	\$ 61,227,263
B Special Education Instruction 1700-1799						
1 Salaries	\$ 8,944,257	\$ 9,351,187	\$ 9,096,442	\$ 9,686,520	\$ 466,350	\$ 10,152,870
2 Fringe Benefits	3,241,351	3,179,118	3,137,224	3,577,463	(146,798)	3,430,665
3 Purchased Services	196,877	274,032	381,835	377,709	40,760	418,469
4 Supplies - Materials	43,677	34,952	43,119	71,150	26,800	97,950
5 Capital Expense	7,742	4,968	6,958	7,167	26,987	34,154
6 Other Expense	18,639	124,106	8,653	19,487	36,300	55,787
	\$ 12,452,543	\$ 12,968,363	12,674,231	\$ 13,739,496	\$ 450,399	\$ 14,189,895
C Extra-Curricular Instruction 1800-2099						
1 Salaries	\$ 21,098	\$ 23,654	\$ 11,232	9,498	11,500	20,998
2 Fringe Benefits	5,197	5,278	2,487	2,167	2,850	5,017
3 Purchased Services	-	-	-	-	-	-
4 Supplies - Materials	-	-	-	-	-	-
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
	\$ 26,295	\$ 28,933	\$ 13,719	11,665	14,350	26,015
TOTAL INSTRUCTIONAL PROGRAM EXPENDITURES	\$ 68,008,978	\$ 67,059,490	\$ 58,839,044	\$ 73,826,423	\$ 1,616,750	\$ 75,443,173

SCHOOL DISTRICT 60						
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM						
Amended FY 2021-2022 BUDGET						
DESCRIPTION	2018-2019 Audited	2019-2020 Audited	2020-2021 Audited	BUDGET		
				Adopted 2021-2022 Budget	Increase (Decrease)	Amended 2021-2022 Budget
SUPPORT PROGRAMS						
D Support Services-Students 2100-2199						
Activities designed to assess and improve the well-being of students and to supplement the teaching process						
1 Salaries	\$ 5,712,981	\$ 6,108,755	\$ 6,494,183	\$ 6,893,864	\$ 583,433	\$ 7,477,297
Salaries CRF Offset	-	-	(75,887)	-	-	-
2 Fringe Benefits	1,878,715	2,029,589	2,013,083	2,357,413	187,553	2,544,966
Benefits CRF Offset	-	-	(23,170)	-	-	-
3 Purchased Services	227,358	245,640	169,879	259,143	12,131	271,274
4 Supplies - Materials	67,269	72,608	112,911	281,822	(34,984)	246,838
5 Capital Expense	40,155	3,302	17,635	31,778	10,898	42,676
6 Other Expense	6,934	5,107	4,414	5,825	2,000	7,825
	\$ 7,933,413	\$ 8,465,001	\$ 8,713,048	\$ 9,829,845	\$ 761,031	\$ 10,590,876
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	\$ 3,285,868	\$ 3,084,826	\$ 2,619,859	\$ 3,305,930	\$ (51,464)	\$ 3,254,466
2 Fringe Benefits	1,022,530	935,547	769,972	942,292	71,196	1,013,488
3 Purchased Services	464,637	345,995	42,959	494,271	122,316	616,587
4 Supplies - Materials	527,561	135,179	146,005	275,715	(14,884)	260,831
5 Capital Expense	82,443	3,559	15,036	13,627	19,580	33,207
6 Other Expense	431,627	52,409	41,127	75,923	183	76,106
	\$ 5,814,667	\$ 4,557,515	\$ 3,634,958	\$ 5,107,758	\$ 146,927	\$ 5,254,685
F General Administration 2300-2399						
Activities concerned with establishing and administering policy for operating the school district						
1 Salaries	\$ 629,194	\$ 648,260	\$ 674,859	\$ 727,050	\$ 93,633	\$ 820,683
2 Fringe Benefits	192,829	210,663	190,982	246,673	43,009	289,682
3 Purchased Services	697,860	619,375	474,054	833,768	9,543	843,311
4 Supplies - Materials	35,525	30,736	34,208	42,258	(3,071)	39,187
5 Capital Expense	2,471	3,420	4,540	7,549	1,150	8,699
6 Other Expense	44,618	102,485	50,701	117,381	(3,400)	113,981
	\$ 1,602,496	\$ 1,614,939	\$ 1,429,344	\$ 1,974,679	\$ 140,864	\$ 2,115,543
G School Administration 2400-2499						
Activities concerned with overall administrative responsibility for a school, or combination of schools. All expenditures coded to school locations. Beginning in FY 2021 50% of AD/Sec to Fund 17						
1 Salaries	\$ 7,182,267	\$ 6,697,825	\$ 6,933,799	\$ 6,974,492	\$ 349,280	\$ 7,323,772
2 Fringe Benefits	2,322,307	2,178,235	2,017,026	2,283,227	122,102	2,405,329
3 Purchased Services	79,222	20,409	58,803	73,606	22,601	96,207
4 Supplies - Materials	171,914	84,433	143,968	184,494	87,168	271,662
5 Capital Expense	8,674	9,865	24,791	25,283	13,104	38,387
6 Other Expense	12,879	10,411	17,843	17,963	12,851	30,814
	\$ 9,777,263	\$ 9,001,178	\$ 9,196,230	\$ 9,559,065	\$ 607,106	\$ 10,166,171
H Business Services 2500-2599						
Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school district						
1 Salaries	\$ 1,448,830	\$ 1,458,106	\$ 1,440,064	\$ 1,731,024	\$ 93,200	\$ 1,824,224
2 Fringe Benefits	485,087	492,299	447,923	602,944	25,490	628,434
3 Purchased Services	422,704	317,410	282,482	486,008	(9,500)	476,508
4 Supplies - Materials	186,678	193,895	132,489	261,674	(500)	261,174
5 Capital Expense	7,423	12,082	9,295	21,150	10,000	31,150
6 Other Expense	(642,301)	(483,314)	(381,902)	(578,255)	-	(578,255)
	\$ 1,908,421	\$ 1,990,478	\$ 1,930,351	\$ 2,524,545	\$ 118,690	\$ 2,643,235

SCHOOL DISTRICT 60						
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM						
Amended FY 2021-2022 BUDGET						
DESCRIPTION	2018-2019 Audited	2019-2020 Audited	2020-2021 Audited	BUDGET		
				Adopted 2021-2022 Budget	Increase (Decrease)	Amended 2021-2022 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	\$ 6,852,833	\$ 6,832,933	\$ 6,934,938	\$ 7,606,824	\$ (300,074)	\$ 7,306,750
2 Fringe Benefits	2,569,569	2,594,804	2,416,609	2,945,605	(73,560)	2,872,045
3 Purchased Services	1,718,875	1,711,893	1,736,328	2,166,146	60,753	2,226,899
4 Supplies - Materials	4,367,635	3,910,083	4,047,567	4,765,120	(36,151)	4,728,969
5 Capital Expense	70,052	22,724	53,985	70,948	10,000	80,948
6 Other Expense	(24,532)	(24,148)	(36,573)	(26,250)	-	(26,250)
	\$ 15,554,430	\$ 15,048,289	\$ 15,152,854	\$ 17,528,393	\$ (339,032)	\$ 17,189,361
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	2,718,011	2,430,923	2,204,578	3,774,600	60,150	3,834,750
4 Supplies - Materials	187,376	112,392	66,887	303,090	50,000	353,090
5 Capital Expense	-	-	-	-	-	-
6 Cost Recovery--Field Trips	-	-	-	-	-	-
	\$ 2,905,387	\$ 2,543,315	\$ 2,271,465	\$ 4,077,690	\$ 110,150	\$ 4,187,840
K Human Resources 2800-2839						
Activities, other than general administration, which supports each of the other instructional and supporting services programs						
1 Salaries	\$ 703,100	\$ 722,858	\$ 1,350,315	\$ 958,981	\$ (99,400)	\$ 859,581
Salaries CRF Offset	-	-	(223,511)	-	-	-
2 Fringe Benefits	235,414	238,610	409,500	292,285	(23,500)	268,785
Benefits CRF Offset	-	-	(97,603)	-	-	-
3 Purchased Services	107,178	84,852	84,914	181,838	(5,000)	176,838
4 Supplies - Materials	13,766	10,479	19,818	22,460	12,000	34,460
5 Capital Expense	779	8,260	11,367	12,300	1,000	13,300
6 Other Expense	25,648	8,939	12,590	14,708	(2,000)	12,708
	\$ 1,085,885	\$ 1,073,998	\$ 1,567,390	\$ 1,482,572	\$ (116,900)	\$ 1,365,672
L Information Systems Services 2840-2849, 2890						
Activities concerned with preparing data for storage, storing data, and retrieving them for reproduction as information for management and reporting						
1 Salaries	\$ 887,074	\$ 917,434	\$ 915,771	\$ 1,065,456	\$ 59,500	\$ 1,124,956
2 Fringe Benefits	294,456	305,351	281,756	376,819	18,845	395,664
3 Purchased Services	626,133	325,384	398,774	616,692	(40,800)	575,892
4 Supplies - Materials	1,313,728	1,002,158	1,228,696	1,364,251	58,864	1,423,115
5 Capital Expense	120,514	264,778	89,835	327,093	12,600	339,693
6 Other Expense	1,997	6,400	5,451	6,300	-	6,300
	\$ 3,243,902	\$ 2,821,505	\$ 2,920,283	\$ 3,756,611	\$ 109,010	\$ 3,865,620
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	1,200,000	1,000,000	1,000,000	1,000,000	(100,000)	900,000
4 Supplies - Materials	-	-	-	-	-	-
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
	\$ 1,200,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ (100,000)	\$ 900,000

SCHOOL DISTRICT 60						
GENERAL FUND DETAIL (FUND 10 ONLY) - EXPENDITURES BY PROGRAM						
Amended FY 2021-2022 BUDGET						
DESCRIPTION	2018-2019 Audited	2019-2020 Audited	2020-2021 Audited	BUDGET		
				Adopted FY 2021-2022 Budget	Increase (Decrease)	Amended FY 2021-2022
N Other Support Services 2990-2999	All other support services not classified elsewhere.					
1 Salaries	\$ 211,204	\$ 354,959	\$ 421,424	\$ 398,520	\$ 276,500	\$ 675,020
2 Fringe Benefits	595,585	827,607	1,016,789	1,033,121	94,100	1,127,221
3 Purchased Services	44,166	63,570	45,164	71,836	1,525	73,361
4 Supplies - Materials	2	-	20,477	12,673	(5,271)	7,402
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	7,156	3,499	1,749	1,784	3,746	5,530
	\$ 858,113	\$ 1,249,635	\$ 1,505,603	\$ 1,517,934	\$ 370,600	\$ 1,888,534
O Other Support Services	Volunteer Services					
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits	-	-	-	-	-	-
3 Purchased Services	4,232	4,303	1,741	6,000	-	6,000
4 Supplies - Materials	5,116	3,432	3,012	11,139	-	11,139
5 Capital Expense	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
	\$ 9,348	\$ 7,735	\$ 4,753	\$ 17,139	\$ -	\$ 17,139
P Facilities Acquisition and	Construction Services 4000-4999					
Due to modifications in the presentation of State funding received by PCS and passed through to the charter schools revenues are record in full rather than net as in previous years. The result is the recording of expenditures equal to the revenues.						
1 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Fringe Benefits	-	-	-	-	-	-
3 Purchased Services	487,783	380,073	423,133	319,611	103,522	423,133
4 Supplies - Materials	-	-	-	-	-	-
5 Capital Outlay	-	-	-	-	-	-
6 Other Expense	-	-	-	-	-	-
	\$ 487,783	\$ 380,073	\$ 423,133	\$ 319,611	\$ 103,522	\$ 423,133
Q Debt Service 5000-5999	Servicing the debt of the school district, including payments of both principal and interest and debt issuance cost.					
1 Principal	\$ 387,858	\$ 427,690	\$ 432,538	\$ 457,790	\$ -	\$ 457,790
2 Interest	167,175	156,918	146,385	146,541	-	146,541
	\$ 555,033	\$ 584,608	\$ 578,923	\$ 604,331	\$ -	\$ 604,331
TOTAL SUPPORT PROGRAM EXPENDITURES	52,936,140	\$ 50,338,269	\$ 50,328,335	\$ 59,300,172	\$ 1,911,968	\$ 61,212,140
Grand Total Expenditures	\$ 120,945,118	\$ 117,397,761	\$ 109,167,379	\$ 133,126,595	\$ 3,528,718	\$ 136,655,313
R Reserves & Contingencies						
1 Contingency (6%)-Committed Begin 17-18	\$ 7,471,888	7,538,645	6,880,142	\$ 7,261,866	\$ (68,351)	\$ 7,193,515
2 Unassigned	5,889,075	10,889,397	15,813,760	1,116,758	(3,738,224)	(2,621,466)
3 Reserved - New Facility Supplies	-	500,000	1,000,000	1,500,000	1,000,000	2,500,000
4 School Carryover	-	639,262	708,558	250,000	-	250,000
5 Reserved Fund Balance Multi Year	-	-	1,461,939	-	1,461,939	1,461,939
6 Pre Paid (Non Spendable)	-	1,929,973	1,380,973	1,881,372	(183,389)	1,697,983
7 TABOR-Restricted	4,340,000	4,450,000	4,450,000	4,450,000	-	4,450,000
Ending Reserves & Contingencies	\$ 17,700,963	\$ 25,947,277	\$ 31,695,372	\$ 16,459,996	\$ (1,528,025)	\$ 14,931,971
Total Expenditures & Reserves	\$ 138,646,081	\$ 143,345,035	\$ 140,862,751	\$ 149,586,591	\$ 2,000,693	\$ 151,587,284

SCHOOL DISTRICT 60						
ATHLETIC FUND 17						
Amended FY 2021-2022 BUDGET						
DESCRIPTION				BUDGET		
	2018 - 19 Audited	2019-2020 Audited	2020-2021 Audited	Adopted 2021-2022 Budget	Increase (Decrease)	Amended 2021-2022 Budget
Beginning Fund Balance-Assigned-Athletics	\$ 72,169	\$ 367,631	\$ 456,308	\$ 677,122	\$ 24,723	\$ 701,845
Beginning Fund Balance-Assigned-Gymnastics	2,739	2,462	6,389	4	(157)	(153)
	\$ 74,909	\$ 370,093	\$ 462,697	\$ 677,126	\$ 24,566	\$ 701,692
Revenues						
Gate Receipts/Season Passes	298,115	261,336	115,459	\$ 120,000	\$ 120,000	\$ 240,000
Participation Fees	143,406	89,628	103,180	120,000	-	120,000
Corporate Sponsorship	-	-	-	-	-	-
Cash	59,726	39,100	16,750	25,000	18,650	43,650
Pepsi Cola	5,000	5,000	-	-	-	-
Tournament Fees/Playoffs	5,600	200	1,750	2,500	-	2,500
Parking Fees/Rentals	39,919	23,219	-	35,000	-	35,000
Miscellaneous Revenue	8,925	12,746	17,289	10,000	2,000	12,000
Gymnastics 0122	16,427	20,944	13,200	20,000	-	20,000
Concessions 1501	107,919	73,498	16,966	20,000	90,000	110,000
Transfer from General Fund	1,531,160	1,331,160	1,531,160	1,531,160	268,840	1,800,000 *
Indirect Revenue	1,100	1,032	1,447	1,300	150	1,450
Transfer in	-	-	-	495,397	(495,397)	- *
Total Revenues	\$ 2,217,297	\$ 1,857,863	\$ 1,817,201	\$ 2,380,357	\$ 4,243	\$ 2,384,600
Total Resources	\$ 2,292,206	\$ 2,227,956	\$ 2,279,898	\$ 3,057,483	\$ 28,809	\$ 3,086,292
Expenditures						
Extra-Curricular Instruction 1800-2099						
Salaries	\$ 1,005,255	\$ 990,472	\$ 908,171	\$ 1,155,851	\$ 52,550	\$ 1,208,401
Fringe Benefits	222,854	230,827	220,241	286,173	11,045	297,218
Purchased Professional Services	145,151	100,602	92,994	128,750	9,250	138,000
Purchased Property Services	46,613	33,222	17,968	45,000	-	45,000
Travel/Transportation	142,166	116,792	61,909	112,143	52,857	165,000
Other Purchased Services	-	-	-	500	(500)	-
Supplies & Equipment	64,832	52,873	105,380	100,322	19,678	120,000
Dues & Fees	55,174	56,788	50,955	59,597	(34,597)	25,000
Sub Total Extra-Curricular Instruction	\$ 1,682,044	\$ 1,581,576	\$ 1,457,618	\$ 1,888,336	\$ 110,283	\$ 1,998,619
Support Services-Instructional Staff 2200-2299						
Salaries	\$ 43,408	\$ 44,425	\$ 47,721	\$ 162,551	\$ 3,949	\$ 166,500
Fringe Benefits	15,536	15,966	15,940	49,751	249	50,000
Purchased Services	9,825	9,311	827	11,983	-	11,983
Supplies - Materials	20,420	14,438	16,575	12,661	18,339	31,000
Capital Expense	5,000	-	250	250	15,750	16,000
Other Expense	11,470	12,420	5,112	10,100	4,900	15,000
Sub Total Support Services	\$ 105,659	\$ 96,559	\$ 86,425	\$ 247,296	\$ 43,187	\$ 290,483
School Administration 2400-2499						
Salaries	\$ -	\$ -	\$ -	\$ 270,000	5,000	\$ 275,000
Fringe Benefits	-	-	-	82,400	1,600	84,000
Purchased Services	-	-	-	-	-	-
Supplies - Materials	-	-	-	-	-	-
Sub Total School Administration	\$ -	\$ -	\$ -	\$ 352,400	\$ 359,000	\$ 359,000
Facilities, Maintenance and Operation of Plant 2600-2699						
Salaries	\$ 12,405	\$ -	\$ -	\$ 10,400	\$ 14,600	\$ 25,000
Fringe Benefits	2,595	-	-	3,240	2,760	6,000
Supplies - Materials	-	-	-	-	-	-
Other Expense	-	-	-	-	-	-
Sub Total Facilities, Maintenance and Operations	\$ 15,000	\$ -	\$ -	\$ 13,640	\$ 17,360	\$ 31,000
Gymnastics 0122	16,705	17,017	19,742	20,000	(1,000)	19,000
Concessions 1501	102,704	70,106	14,420	20,000	90,000	110,000
Total Expenditures	\$ 1,922,112	\$ 1,765,258	\$ 1,578,205	\$ 2,541,672	\$ 618,830	\$ 2,808,102
Ending Fund Balance-Assigned-Athletics	\$ 367,631	456,308	701,845	\$ 515,807	\$ (238,464)	277,343
Ending Fund Balance-Assigned-Gymnastics	2,462	6,389	(153)	4	843	847
	\$ 370,094	\$ 462,698	\$ 701,692	\$ 515,811	\$ (237,621)	\$ 278,190
Total Expenditures & Ending Reserves	\$ 2,292,206	\$ 2,227,956	\$ 2,279,898	\$ 3,057,483	\$ 28,809	\$ 3,086,292

* 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 2021-2022 BUDGET						
DESCRIPTION	2018-19 Audited	2019-20 Audited	2020-2021 Audited	BUDGET		
				Adopted 2021-2022 Budget	Increase (Decrease)	Amended 2021-2022 Budget
Beginning Fund Balance-Assigned	\$ 534,868	\$ 590,220	\$ 604,558	\$ 936,890	\$ (89,575)	847,315
Revenues						
Per Pupil Allocations - General Fund	\$ 775,000	\$ 1,150,000	\$ 1,350,000	\$ 1,850,000	\$ -	\$ 1,850,000
Per Pupil Overhead - Preschool Fund	28,900	28,900	28,900	28,900	-	28,900
Loss Recoveries	7,011	5,037	11,780	100,000	-	100,000
Other				-	-	-
Total Revenues	\$ 810,911	\$ 1,183,937	\$ 1,390,680	\$ 1,978,900	\$ -	\$ 1,978,900
Total Resources	\$ 1,345,779	\$ 1,774,157	\$ 1,995,238	\$ 2,915,790	\$ (89,575)	\$ 2,826,215
Expenditures						
Insurance Costs						
Unemployment Compensation Insurance	\$ 142,713	\$ 187,352	\$ 18,575	\$ 525,000	\$ -	\$ 525,000
General Property Insurance	318,131	669,949	794,203	830,000	-	830,000
General Liability Insurance	179,054	179,159	192,656	200,000	-	200,000
Crime Liability Insurance	1,000	-		1,000	-	1,000
Fidelity Bonds	-	-		1,000	-	1,000
Equipment Liability	38,290	39,834	44,608	45,250	-	45,250
Vehicle Property & Liability Insurance-M & O	64,104	67,855	76,029	81,500	-	81,500
Vehicle Property & Liability Insurance-Transportation	-	-		-	-	-
Subtotal Insurance Costs	\$ 743,292	\$ 1,144,149	\$ 1,126,071	\$ 1,683,750	\$ -	\$ 1,683,750
Losses and Deductibles						
Other	\$ 12,268	\$ 25,449	\$ 21,852	\$ 100,000	\$ -	\$ 100,000
Subtotal Losses and Deductible	\$ 12,268	\$ 25,449	\$ 21,852	\$ 100,000	\$ -	\$ 100,000
Total Expenditures	\$ 755,559	\$ 1,169,598	1,147,923	\$ 1,783,750	\$ -	\$ 1,783,750
Ending Fund Balance-Assigned	\$ 590,220	\$ 604,558	\$ 847,315	\$ 1,132,040	(89,575)	\$ 1,042,465
Total Expenditures and Fund Balance	\$ 1,345,779	\$ 1,774,156	\$ 1,995,238	\$ 2,915,790	\$ (89,575)	2,826,215

SCHOOL DISTRICT 60						
PRESCHOOL FUND 19						
Amended FY 2021-2022 BUDGET						
DESCRIPTION	2018-19 Audited	2019-20 Audited	2020-2021 Audited	BUDGET		
				Adopted 2021-2022 Budget	Increase (Decrease)	Amended 2021-2022 Budget
Beginning Fund Balance-Restricted	\$ 1,319,516	\$ 1,558,220	\$ 2,255,217	\$ 1,952,059	\$ (24,185)	\$ 1,927,874
Revenues						
Miscellaneous Revenue	\$ -	\$ 17,111	\$ -	-	-	\$ -
Per Pupil Funding						
Early Childhood Education	5,271,288	5,440,382	4,575,661	5,026,945	426,499	5,453,444
Transfer to General Fund	-	-	-	-	-	-
Total Revenues	5,271,288	5,457,493	4,575,661	5,026,945	426,499	5,453,444
Total Resources	\$ 6,590,804	\$ 7,015,713	\$ 6,830,878	\$ 6,979,004	\$ 402,314	\$ 7,381,318
Expenditures						
Regular Education Instruction 0010-0040						
Salaries	\$ 3,104,769	\$ 2,850,486	\$ 2,751,641	\$ 3,063,236	\$ (39,463)	\$ 3,023,773
Benefits	1,089,616	1,057,142	1,031,965	1,156,871	(53,653)	1,103,218
Purchased Educational Services	234,060	247,300	298,788	308,004	52,942	360,946
Other Purchased Services	15,412	24,587	23,000	51,047	-	51,047
Supplies	59,688	48,034	81,224	123,510	39,031	162,541
Equipment	1,373	10,793	152,599	157,186	(19,997)	137,189
Other	36,698	28,091	25,686	38,396	8,307	46,703
Subtotal Instruction	\$ 4,541,614	\$ 4,266,432	\$ 4,364,903	\$ 4,898,250	\$ (12,834)	\$ 4,885,416
Support Services-Instructional Staff 2200-2299						
Salaries	\$ 181,748	\$ 188,969	\$ 238,957	\$ 258,919	2,600	\$ 261,519
Benefits	45,659	48,148	70,329	76,470	5,000	81,470
Other Purchased Services	-	-	-	-	-	-
Supplies	-	-	2,672	2,575	-	2,575
Equipment	-	-	-	-	-	-
Other	-	-	-	2,369	-	2,369
Subtotal Support Service Instructional	\$ 227,406	\$ 237,117	\$ 311,958	\$ 340,333	\$ 7,600	\$ 347,933
Other Support Services						
Capital Projects Fund allocation	\$ 145,500	\$ 145,500	\$ 145,500	\$ 145,500	\$ -	\$ 145,500
Insurance Fund allocation	28,900	28,900	28,900	28,900	-	28,900
Indirect charge	89,164	82,547	51,743	76,947	21,325	98,272
Subtotal Support Services	\$ 263,564	\$ 256,947	\$ 226,143	\$ 251,347	\$ 21,325	\$ 272,672
Total Expenditures	\$ 5,032,584	\$ 4,760,496	\$ 4,903,004	\$ 5,489,930	\$ 16,091	\$ 5,506,021
Ending Fund Balance-Restricted	\$ 1,558,220	\$ 2,255,217	\$ 1,927,874	\$ 1,489,074	\$ 386,223	\$ 1,875,297
Total Expenditures & Fund Balance	\$ 6,590,804	\$ 7,015,713	\$ 6,830,878	\$ 6,979,004	\$ 402,314	\$ 7,381,318

OTHER FUNDS

SCHOOL DISTRICT 60							
NUTRITION SERVICES FUND 21							
Amended FY 2021-2022 BUDGET							
DESCRIPTION	2018-19 Audited	2019-20 Audited	2020-2021 Audited	BUDGET			
				Adopted 2021-2022 Budget	Increase (Decrease)	Amended 2021-2022 Budget	
Beginning Net Assets	\$ 5,779,187	6,225,504	\$ 6,227,566	\$ 6,227,913	\$ 609,192	\$ 6,837,105	
Revenues							
Interest Earnings	\$ 95,332	\$ 96,150	\$ 7,468	\$ 21,000	\$ -	\$ 21,000	
Student Lunch Revenue	21,055	12,348	-	444,422	(444,422)	-	
Adult Meal Revenue	17,013	80,680	25,824	12,000	(5,556)	6,445	
Ala Carte Sales	122,463	101,815	15,496	269,500	(259,340)	10,160	
Other	97,871	216,374	211,274	135,000	14,867	149,867	
State Revenue	87,312	75,172	70,648	73,000	(2,657)	70,343	
Federal Revenue							
Breakfast Grant 4559 COVID 19 Begin Oct 2020	2,727,280	1,941,405	1,770,781*	2,463,023	366,877	2,829,900	
Lunch Grant 4559 COVID 19 Begin Oct 2020	4,887,247	3,501,912	3,214,990*	4,463,102	1,037,458	5,500,560	
Commodities	607,033	660,059	498,981	590,228	-	590,228	
COVID 19 CARES	-	1,006,534	826,026	-	-	-	
COVID 19 Emergency Operational Cost Reimbursement	-	-	582,762	-	-	-	
Summer Lunch Program	109,723	57,612	-	116,091	-	116,091	
Other - Grants	448,854	386,969	274,223	400,000	-	400,000	
Transfer In from General Fund	-	-	-	-	-	-	
Total Revenues	\$ 9,221,181	\$ 8,137,030	\$ 7,498,472	\$ 8,987,366	\$ 707,227	\$ 9,694,593	
Total Resources	\$ 15,000,368	\$ 14,362,534	\$ 13,726,038	\$ 15,215,279	\$ 1,316,419	\$ 16,531,698	
Expenditures							
Director of Nutrition Program 3110							
Salaries	\$ 300,955	\$ 370,386	\$ 256,421	\$ 309,750	\$ (90,994)	\$ 218,756	
Benefits	92,582	108,591	78,519	89,750	(16,902)	72,848	
Purchased Services	127,956	110,359	108,370	246,411	7,328,057	7,574,468	
Supplies	9,132	74,674	99,118	178,196	(42,396)	135,800	
Equipment	-	-	-	-	-	-	
Other	6,724	8,282	4,962	8,422	1,048	9,470	
Indirect Cost	263,853	122,735	297,897	0	161,788	161,788	
Subtotal Director of Nutrition	\$ 801,202	\$ 795,027	\$ 845,287	\$ 832,529	\$ 7,340,601	\$ 8,173,130	
Food Preparation/Serving Program 3120							
Salaries	\$ 2,136,242	2,290,267	\$ 2,150,828	\$ 1,825,880	\$ (1,778,218)	\$ 47,662	
Benefits	664,377	676,891	659,987	588,549	(573,106)	15,443	
Purchased Services	101,671	100,901	68,255	192,372	3,320	195,692	
Commodities	607,033	660,059	498,981	590,228	-	590,228	
Other Food Supplies	3,997,742	3,263,221	2,342,613	4,697,737	(4,532,984)	164,753	
Non-Food Supplies	248,730	159,611	156,222	476,126	(411,588)	64,538	
Equipment	47,462	71,696	22,581	274,098	887,582	1,161,680	
Other	41	346	-	-	-	-	
Subtotal Food Preparation/Serving	\$ 7,803,299	\$ 7,222,992	\$ 5,899,467	\$ 8,644,990	\$ (6,404,994)	\$ 2,239,996	
Food Delivery Program 3130							
Salaries	\$ 106,720	\$ 85,039	\$ 104,134	\$ 132,150	\$ (132,150)	\$ -	
Benefits	23,052	18,737	26,571	28,700	(28,690)	10	
Purchased Services	-	699	4,749	20,000	600	20,600	
Supplies	17,591	12,474	8,727	20,500	(5,000)	15,500	
Equipment - Vehicles	23,000	-	-	30,000	420,000	450,000	
Other	-	-	-	-	-	-	
Subtotal Food Delivery	\$ 170,363	\$ 116,949	\$ 144,180	\$ 231,350	\$ 254,760	\$ 486,110	
Total Expenditures	\$ 8,774,864	8,134,968	\$ 6,888,934	\$ 9,708,869	\$ 1,190,367	\$ 10,899,236	
Ending Net Assets	\$ 6,225,504	6,227,566	\$ 6,837,105	\$ 5,506,410	\$ 126,052	\$ 5,632,462	
*To improve comparability COVID 19 Summer Feeding allocated to Breakfast and Lunch based upon historical percentages							
Total Expenditures & Net Assets	\$ 15,000,368	14,362,534	\$ 13,726,039	\$ 15,215,279	\$ 1,316,419	\$ 16,531,698	

SCHOOL DISTRICT 60								
GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22								
Amended FY 2021-2022 BUDGET								
DESCRIPTION	BUDGET							
	2018-2019 Audited	2019-2020 Audited	2020-2021 Audited	2020-2021 Carryover	2021-2022 Grant Awards	Adopted 2021-2022 Budget	Increase (Decrease)	Amended 2021-2022 Budget
Revenues								
Federal Grants	\$ 12,367,420	\$ 14,648,808	\$ 25,506,574	\$ 28,093,152	\$ 65,721,207	\$ 92,664,499	\$ 1,149,860	\$ 93,814,359
State Grants	3,671,459	2,549,112	3,956,164	1,918,275	8,703,649	9,927,938	693,986	10,621,924
Local Grants	287,948	218,231	97,350	47,492	852,508	900,000	-	900,000
Total Revenues	\$ 16,326,827	\$ 17,416,151	\$ 29,560,088	\$ 30,058,919	\$ 75,277,364	\$ 103,492,437	\$ 1,843,846	\$ 105,336,283
Expenditures								
Federal Grants								
No Child Left Behind, Title I, Part A: Improving Basic Programs Operated by Schools	\$ 5,936,504	\$ 5,454,218	\$ 6,260,480	\$ 418,511	\$ 7,710,282	\$ 8,516,676	\$ (387,883)	\$ 8,128,793
Coronavirus Relief Fund	-	2,748,184	8,201,131	-	-	-	-	-
Special Education: Grants to States IDEA Part B	3,387,082	3,338,300	3,385,305	-	3,308,849	3,404,711	(95,862)	3,308,849
Carl Perkins Vocational & Applied Technology Education Act, Title I, Vocational Education	129,043	76,181	111,456	-	289,333	115,643	173,690	289,333
Individuals with Disabilities Education Act, Part B (IDEA): Special Education: Preschool Grants	76,249	75,469	80,773	-	85,410	85,410	-	85,410
No Child Left Behind: Title III Part A: English Language Acquisition: Language Enhancement	92,269	46,595	91,932	6,715	65,186	67,706	4,195	71,901
No Child Left Behind, Title II, Part A. Teacher and Principal Training and Recruiting Fund	939,506	936,894	964,541	198,140	1,107,139	1,502,260	(196,981)	1,305,279
Elementary and Secondary School Emergency Relief Funds III ARP	-	-	-	-	42,995,220	42,964,817	-	42,995,220
Elementary and Secondary School Emergency Relief Funds II CRRSA	-	-	25,513	19,105,179	-	19,130,692	(25,513)	19,105,179
Elementary and Secondary School Emergency Relief II Supplemental Set-Aside ESS	-	-	-	-	166,687	-	166,687	166,687
Every Student Succeeds Act (ESSA), Title IV-A: Student Support and Academic Enrichment Grants	119,488	519,508	465,068	120,378	410,099	650,443	(119,966)	530,477
Elementary and Secondary School Emergency Relief Funds	-	-	2,349,185	2,348,392	-	2,464,228	(115,836)	2,348,392
No Child Left Behind, Title I, Part A: Improving Basic Programs Operated by Schools. Turnaround Grant	686,412	425,868	370,023	600,310	97,579	612,134	85,755	697,889
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	29,361	6,951	-	-	-	-	-	-
Race to the Top - Early Childhood Readiness Assessment (975)	(975)	-	-	-	-	-	-	-
National School Lunch Equipment Assistance	7,997	-	-	-	-	-	-	-
PSAS Safe School Reopening	-	-	435,000	-	-	-	-	-
IDEA Part B American Rescue Plan (ARP)	-	-	-	-	756,731	-	756,731	756,731
IDEA Preschool American Rescue Plan (ARP)	-	-	-	-	52,784	-	52,784	52,784
Response, Innovation, and Student Equity (RISE) Education Fund Title III	1,159	-	268	-	-	-	-	-
American Rescue Plan ESSER Homeless Children and Youth	-	-	-	-	65,112	-	65,112	65,112
American Rescue Plan ESSER III Homeless Children and Youth-II	-	-	-	-	143,177	-	-	143,177
Medicaid - Reimbursement	963,325	1,016,485	1,055,578	5,295,527	1,395,800	6,077,960	613,367	6,691,327
Other Federal Grants	-	-	30,905	-	7,071,819	7,071,819	-	7,071,819
Subtotal Federal Grants	\$ 12,367,420	\$ 14,648,808	\$ 25,506,574	\$ 28,093,152	\$ 65,721,207	\$ 92,664,499	\$ 1,149,860	\$ 93,814,359
State Grants								
Expelled and At Risk Students	\$ 1,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Early Literacy Grant	566,972	1,811,340	1,799,349	913,195	2,006,671	2,932,370	(12,504)	2,919,866
READ Act	900,544	8,251	159,350	-	-	-	-	-
State Grants to Libraries	6,020	-	-	-	-	-	-	-
School Turnaround Leaders Development Program	183,226	265,810	442,814	666,255	86,250	668,504	84,001	752,505
Gifted Education Universal Screening and Qualified Personnel	34,659	40,148	42,276	-	31,522	42,276	(10,754)	31,522
Bullying Prevention Grant	733,440	186,028	215,421	38,873	200,000	132,084	106,789	238,873
Career Development Incentive Program	-	-	-	24,626	-	24,626	-	24,626
Computer Science Education Grant	-	27,276	24,974	-	40,000	24,974	15,026	40,000
ELG Professional Development	-	-	3,750	-	341,574	-	341,574	341,574
ELG Sustainability	-	24,036	63,418	12,102	-	9,088	3,014	12,102
Ninth Grade Success	-	8,423	83,268	373	61,558	-	61,931	61,931
READ Act	-	176,317	1,094,391	86,255	730,067	770,059	46,263	816,322
ELG Supplemental EBT	-	-	-	-	-	-	-	-
Connecting Colorado Students	-	-	27,153	58,646	-	-	58,646	58,646
GOCO Grant	107,316	-	-	-	-	-	-	-
CPW Archery	-	1,482	-	-	-	-	-	-
SAFER	1,137,610	-	-	-	-	-	-	-
Child Care Relief - DHS	-	-	-	117,950	-	117,950	-	117,950
Other State Grants	-	-	-	-	5,206,007	5,206,007	-	5,206,007
Subtotal State Grants	\$ 3,671,459	\$ 2,549,112	\$ 3,956,164	\$ 1,918,275	\$ 8,703,649	\$ 9,927,938	\$ 693,986	\$ 10,621,924
Other Grants								
Local Grants	\$ 287,948	\$ 218,231	\$ 97,350	\$ 47,492	\$ 852,508	\$ 900,000	\$ -	\$ 900,000
Subtotal Other Grants	\$ 287,948	\$ 218,231	\$ 97,350	\$ 47,492	\$ 852,508	\$ 900,000	\$ -	\$ 900,000
Total Expenditures	\$ 16,326,828	\$ 17,416,151	\$ 29,560,088	\$ 30,058,919	\$ 75,277,364	\$ 103,492,437	\$ 1,843,846	\$ 105,336,283

SCHOOL DISTRICT 60

FUND 23 STUDENT ACTIVITY FUND

Amended FY 2021-2022 BUDGET

DESCRIPTION	2018-19 Audited	2019-20 Audited	2020-2021 Audited	BUDGET		
				Adopted 2021-2022 Budget	Increase (Decrease)	Amended 2021-2022 Budget
Beginning Fund Balance - Committed (Per GASB 84 Committed replaces assigned)	\$ 2,118,275	\$ 2,084,096	\$ 2,070,767	\$ 2,070,767	(95,926)	\$ 1,974,841
Revenues						
Interest Revenue	\$ 38,087	\$ 28,871	\$ 2,394	\$ 5,000	\$ (1,000)	\$ 4,000
Local Revenue	2,009,698	1,491,258	596,457	750,000	450,000	1,200,000
Total Revenues	\$ 2,047,785	\$ 1,520,129	\$ 598,851	\$ 755,000	\$ 449,000	\$ 1,204,000
Total Resources	\$ 4,166,060	\$ 3,604,225	\$ 2,669,618	\$ 2,825,767	\$ 353,074	\$ 3,178,841
Expenditures						
Purchased Services	\$ -	\$ 248,371	\$ 32,856	\$ 136,960	\$ 23,540	\$ 160,500
Supplies	2,067,852	1,118,544	597,902	1,959,654	436,647	2,396,301
Equipment	-	59,772	5,394	75,000	-	75,000
Other (Printing/Dues & Fees)	14,112	106,770	58,625	130,000	-	130,000
Total Expenditures (Per GASB 84 Expenditures will be grouped based upon object not program per CDE Chart of Accounts)	\$ 2,081,964	\$ 1,533,458	\$ 694,777	\$ 2,301,614	\$ 460,187	\$ 2,761,801
Ending Fund Balances - Committed (Per GASB 84 Committed replaces assigned)	\$ 2,084,096	\$ 2,070,767	\$ 1,974,841	\$ 524,153	\$ (107,113)	\$ 417,040
Total Expenditures and Net Assets	\$ 4,166,060	\$ 3,604,225	\$ 2,669,618	\$ 2,825,767	353,074	\$ 3,178,841

Note: Per GASB 84 this fund will be treated as a Special Revenue Fund beginning 7-1-19

SCHOOL DISTRICT 60

EDUCATION FOUNDATION FUND 27

Amended FY 2021-2022 BUDGET

DESCRIPTION	2018-19 Audited	2019-20 Audited	2020-2021 Audited	BUDGET		
				Adopted 2021-2022 Budget	Increase (Decrease)	Amended 2021-2022 Budget
Beginning Net Assets	\$ 114,699	\$ 156,243	\$ 192,837	\$ 226,008	\$ 4,571	\$ 230,579
Revenues						
Earnings on Investments	\$ 2,480	\$ 2,424	\$ 220	\$ 1,000	\$ (500)	\$ 500
Grant Revenue	-	25,000	15,263	10,000	27,800	37,800
Other Local Revenue	118,696	53,552	73,372	120,000	-	120,000
Total Revenues	\$ 121,176	\$ 80,976	\$ 88,855	\$ 131,000	\$ 27,300	\$ 158,300
Total Resources	\$ 235,875	\$ 237,219	\$ 281,692	\$ 357,008	\$ 31,871	\$ 388,879
Expenditures						
Instructional	79,475	36,326	39,892	100,000	-	100,000
Student Support	-	-	8,282	28,974	-	28,974
Support	156	8,056	2,939	5,000	-	5,000
Total Expenditures	\$ 79,631	\$ 44,382	\$ 51,113	\$ 133,974	\$ -	\$ 133,974
Ending Net Assets	\$ 156,243	\$ 192,837	\$ 230,579	\$ 223,034	\$ 31,871	\$ 254,905
Total Expenditures & Net Assets	\$ 235,875	\$ 237,219	\$ 281,692	\$ 357,008	\$ 31,871	\$ 388,879

SCHOOL DISTRICT 60

BOND REDEMPTION FUND 31

Amended FY 2021-2022 BUDGET

DESCRIPTION	2018-19 Audited	2019-20 Audited	2020-21 Audited	BUDGET		
				Adopted 2021-2022 Budget	Increase (Decrease)	Amended 2021-2022 Budget
Beginning Fund Balance-Restricted	\$ 9,367,525	\$ 9,236,187	\$ 16,994,557	\$ 16,994,557	\$ 647,682	\$ 17,642,239
Revenues & Other Sources						
Interest Income	\$ 159,378	\$ 143,038	\$ 20,975	\$ 145,000	\$ (120,000)	25,000
Property Taxes	7,638,510	19,138,602	19,974,221	19,636,407	(476,752)	19,159,655
Total Revenues	\$ 7,797,887	\$ 19,281,640	\$ 19,995,196	\$ 19,781,407	\$ (596,752)	19,184,655
Total Resources	\$ 17,165,412	\$ 28,517,827	\$ 36,989,753	\$ 36,775,964	\$ 50,930	\$ 36,826,894
Expenditures & Other Uses						
Interest Long-Term Debt	\$ 1,573,325	\$ 1,259,375	\$ 924,075	\$ 564,825	\$ -	\$ 564,825
Principal Long-term Debt	6,355,000	6,680,000	7,005,000	7,365,000	-	7,365,000
Banking Fees	900	900	5,900	6,000	-	6,000
Interest Long-Term Debt 2020 Bond	-	3,582,996	9,438,025	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	-	245,115
Principal Long-term Debt 2020 Bond for BEST	-	-	-	428,025	-	428,025
Banking Fees 2020 Bond	-	-	-	-	-	-
Total Expenditures	\$ 7,929,225	\$ 11,523,271	\$ 19,347,514	\$ 18,000,615	\$ -	\$ 18,000,615
Increase (Decrease) to Fund Balance	\$ (131,338)	\$ 7,758,369	\$ 647,682	\$ 1,780,792	\$ (596,752)	\$ 1,184,040
Ending Fund Balance-Restricted	\$ 9,236,187	\$ 16,994,557	\$ 17,642,239	\$ 18,775,349	\$ 50,930	\$ 18,826,279
Total Expenditures & Fund Balance	\$ 17,165,412	\$ 28,517,827	\$ 36,989,753	\$ 36,775,964	\$ 50,930	\$ 36,826,894

SCHOOL DISTRICT 60

General Obligation Refunding Bonds, Series 2009

General Obligation Bonds, Series 2020

Colorado BEST Match GO Bonds 2020

Amended FY 2021-2022 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	11,522,370.56 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	19,341,614.39 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	17,994,614.94 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	17,979,529.18 FY 22-23
12/1/2023	-	-	442,698	114,957	-	-	557,655	
12/15/2023	-	-	-	-	8,075,000	4,695,825	12,770,825	
6/1/2024	-	-	-	109,753	-	-	109,753	
6/15/2024	-	-	-	-	-	4,493,950	4,493,950	17,932,183.65 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	18,421,311.31 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	17,909,686.10 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	17,896,557.93 FY 26-27
12/1/2027	-	-	485,820	93,396	-	-	579,216	
12/15/2027	-	-	-	-	9,810,000	3,825,950	13,635,950	
6/1/2028	-	-	-	87,685	-	-	87,685	
6/15/2028	-	-	-	-	-	3,580,700	3,580,700	17,883,551.75 FY 27-28
12/1/2028	-	-	497,242	87,685	-	-	584,927	
12/15/2028	-	-	-	-	10,300,000	3,580,700	13,880,700	
6/1/2029	-	-	-	81,840	-	-	81,840	
6/15/2029	-	-	-	-	-	3,323,200	3,323,200	17,870,667.50 FY 28-29
12/15/2039	-	-	-	-	150,850,000	37,418,675	188,268,675	
12/1/2040	-	-	6,962,161	1,027,348	-	-	-	
	28,780,000	2,938,625	10,640,000	2,812,251	207,610,000	118,229,396	363,020,762	

SCHOOL DISTRICT 60					
BUILDING FUND BOND 2020 FUND 41					
Amended FY 2021-2022 BUDGET					
DESCRIPTION	2019 2020 Audited	2020-2021 Audited	BUDGET		
			Adopted 2021-2022 Budget	Increase (Decrease)	Amended 2021-2022 Budget
Beginning Fund Balance					
Fund Balance-Assigned	\$ -	\$ 208,773,125	\$ 169,968,397	\$ 806,122	\$ 170,774,519
Fund Balance - Carryover Projects	-	-	39,148,793	(11,619,771)	27,529,022
Fund Balance - Construction In Progress	-	-	-	27,231,062	27,231,062
Fund Balance - Committed	-	46,654,936	31,023,947	(31,023,947)	-
Beginning Fund Balance	\$ -	\$ 255,428,061	\$ 240,141,137	\$ (14,606,534)	\$ 225,534,603
Revenues					
Investment Income	\$ 497,141	\$ 2,817,565	\$ 1,006,780	\$ 1,262,184	\$ 2,268,964
Dividends	73,054	20,098	75,000	-	75,000
Other Financing Sources/Uses					
Bond Principal	207,610,000	-	-	-	-
Bond Premium/Discount	46,654,936	-	-	-	-
Realized Gain (Loss) on Investments	71,430	83,803	1,250,000	-	1,250,000
Unrealized Gains (Loss) on Investments	3,666,641	(2,082,502)	(1,250,000)	-	(1,250,000)
Other	-	208,612	-	295,000	295,000
BEST Grant	-	-	-	-	-
BEST Grant	-	-	-	-	-
Total Revenues	\$ 258,573,202	\$ 1,047,576	\$ 1,081,780	\$ 1,557,184	\$ 2,638,964
Total Resources	\$ 258,573,202	\$ 256,475,637	\$ 241,222,917	\$ (13,049,350)	\$ 228,173,567
Expenditures					
Debt Service					
Legal Services	\$ -	\$ 3,000	\$ -	\$ -	\$ -
Legal Services	-	3,000	-	-	-
Paying Agent Fee	7,000	4,500	-	-	-
Advisory Services	61,454	146,854	165,000	-	165,000
Bond Issuance Cost	1,072,023	-	-	-	-
Subtotal Debt Service	\$ 1,140,477	\$ 157,354	\$ 165,000	\$ -	\$ 165,000
Facilities					
Salary Const Manager	\$ 26,668	\$ 80,001	\$ 84,162	\$ -	\$ 84,162
PERA Medicare	5,835	17,905	18,836	-	18,836
Benefits	372	1,117	6,240	-	6,240
Purchased Services	-	-	2,500	-	2,500
Purchased Services Mileage/Travel	-	-	1,000	-	1,000
Supplies	75	4,822	4,000	-	4,000
Motor Fuel	157	791	1,000	-	1,000
Electronic Media	3,780	1,598	1,500	-	1,500
Equipment	-	825	900	-	900
Printing	-	-	1,000	-	1,000
Dues & Fees - Centennial	-	1,250	-	-	-
Dues & Fees - East	-	1,250	-	-	-
Contingency - Centennial	-	-	1,500,000	(330,160)	1,169,840
Contingency - Central	-	-	271,522	-	271,522
Contingency - East	-	-	1,500,000	(31,259)	1,468,741
Contingency - New K-8	-	-	2,500,000	(428,810)	2,071,190
Advertising	-	-	-	5,000	5,000
Contingency - District Wide	-	-	-	-	-
Subtotal Facilities	\$ 36,887	109,559.00	\$ 5,892,660	\$ (785,229)	\$ 5,107,431
Site Improvements					
Belmont	\$ -	\$ -	\$ 148,000	\$ -	\$ 148,000
Highland Park	-	96,600	150,648	-	150,648
South Park	-	-	-	-	-
Heaton	-	-	144,000	-	144,000
Pueblo Academy of Arts	-	-	-	-	-
South	-	-	243,911	-	243,911
Contingency	-	-	1,000,000	(332,786)	667,214
Subtotal Site Improvements	\$ -	\$ 96,600	\$ 1,686,559	\$ (332,786)	\$ 1,353,773

SCHOOL DISTRICT 60					
BUILDING FUND BOND 2020 FUND 41					
Amended FY 2021-2022 BUDGET					
DESCRIPTION	2019 2020 Audited	2020-2021 Audited	BUDGET		
			Adopted 2021-2022 Budget	Increase (Decrease)	Amended 2021-2022 Budget
Architectural & Engineering					
Belmont	\$ 2,896	\$ 3,531	\$ 407,984	\$ -	\$ 407,984
Beulah Heights	2,172	14,792	5,497	-	5,497
Franklin	2,172	3,252	21,099	-	21,099
Franklin	-	-	-	120,000	120,000
Highland Park	18,756	5,203	5,669	-	5,669
Minnequa	2,896	3,812	41,828	-	41,828
South Park	2,896	4,466	1,764	-	1,764
Sunset Park	2,896	3,546	22,529	-	22,529
Sunset Park	-	-	-	120,000	120,000
Heaton	5,792	9,648	40,618	-	40,618
Pueblo Academy of Arts	6,516	9,101	3,408	-	3,408
Centennial	726,037	2,127,249	486,029	75,000	561,029
Centennial - Abatement	-	-	22,899	100,000	122,899
Central	24,254	46,111	23,916	-	23,916
East	707,112	2,132,045	559,716	-	559,716
East - Abatement	-	-	497,878	-	497,878
South	16,290	22,113	6,542	-	6,542
New K-8	-	-	-	100,000	100,000
New K-8	-	360,569	450,977	640,000	1,090,977
Subtotal Architectural & Engineering	\$ 1,520,685	\$ 4,745,439	\$ 2,598,353	\$ 1,155,000	\$ 3,753,353
Building Acquisition & Construction					
Franklin	\$ -	\$ -	\$ -	\$ -	\$ -
Sunset Park	-	1,841,466	-	180,000	180,000
Centennial - Abatement	-	223,675	433,379	-	433,379
Centennial Water & Sewer	-	24,860	-	5,000	5,000
Centennial - Electricity	-	48,756	-	50,000	50,000
Centennial	-	4,207,438	50,790,293	-	50,790,293
Centennial FF&E	-	-	4,710,000	-	4,710,000
Centennial	-	-	-	160	160
East - Abatement	-	221,684	400,153	-	400,153
East - Water & Sewer	-	9,792	-	-	-
East - Electricity	-	42,476	-	50,000	50,000
East Heating & Other	-	-	-	31,259	31,259
East	-	4,774,018	51,092,330	(50,000)	51,042,330
East Machinery	-	-	2,139,707	-	2,139,707
East FF&E	-	-	4,710,000	-	4,710,000
New K-8	-	-	-	128,810	128,810
New K-8	-	-	10,000,000	-	10,000,000
New K-8 FF&E	-	-	650,729	-	650,729
New K-8 Technology	-	-	687,615	-	687,615
Contingency	-	-	-	-	-
Subtotal Building Acquisition & Construction	\$ -	\$ 11,394,164	\$ 125,614,206	\$ 395,229	\$ 126,009,435
Building Improvements Purchased Services Professional					
Belmont	\$ -	\$ 7,149	\$ 3,604	\$ -	\$ 3,604
Beulah Heights	-	17,223	11,020	-	11,020
Highland Park	-	18,215	-	-	-
Minnequa	-	14,140	-	-	-
South Park	-	1,857	-	-	-
Corwin	-	-	-	-	-
Heaton	-	9,295	3,768	-	3,768
PAA	-	21,220	3,463	2,000	5,463
PAA - Abatement	-	736	3,258	2,000	5,258
Central	-	56,688	4,265	(4,000)	265
South	-	4,175	-	-	-
South - Abatement	-	1,442	3,558	-	3,558
Subtotal Improvements - Purchased Services Professional	\$ -	\$ 152,143	\$ 32,936	\$ -	\$ 32,936

SCHOOL DISTRICT 60					
BUILDING FUND BOND 2020 FUND 41					
Amended FY 2021-2022 BUDGET					
DESCRIPTION	2019 2020 Audited	2020-2021 Audited	BUDGET		
			Adopted 2021-2022 Budget	Increase (Decrease)	Amended 2021-2022 Budget
Building Improvement Services - Outside Contractor					
Baca	\$ -	\$ 14,955	\$ 12,802	\$ -	\$ 12,802
Bessemer	-	14,955	12,802	-	12,802
Bradford	-	14,955	12,802	-	12,802
Carlile	-	14,955	12,802	-	12,802
Columbian	-	14,955	12,802	-	12,802
Fountain	-	14,955	44,553	-	44,553
Goodnight	-	14,955	12,802	-	12,802
Haaff	-	14,955	12,802	-	12,802
Heritage	-	14,955	12,802	-	12,802
Irving	-	14,955	205,676	-	205,676
Morton	-	14,955	68,361	-	68,361
Park View	-	14,955	89,687	-	89,687
Corwin	-	14,955	12,802	-	12,802
Risley	-	14,955	12,802	-	12,802
Roncalli	-	14,955	12,802	-	12,802
New K-8	-	-	-	25,640	25,640
Paragon	-	14,955	12,803	-	12,803
Administration	-	14,955	12,803	-	12,803
Facilities	-	14,955	12,803	-	12,803
Contingency	-	-	-	-	-
Subtotal Building Improvements - Outside Contractor	\$ -	\$ 269,197	\$ 587,508	\$ 25,640	\$ 613,148
Building Improvements - Major Renovations /Outside Contractor					
Belmont	\$ -	\$ 53,267	\$ 4,602,537	\$ (916)	\$ 4,601,621
Beulah Heights	-	48,291	2,066,806	(24,724)	2,042,082
Highland Park	-	491,915	-	-	-
Highland Park	21,356	144,916	1,558,947	-	1,558,947
Minnequa	-	437,703	-	-	-
Minnequa	20,261	46,544	499,926	-	499,926
South Park	-	-	-	-	-
South Park	-	194,124	4,135,276	-	4,135,276
Heaton	-	294,670	3,783,024	-	3,783,024
Pueblo Academy of Arts	-	3,729,185	-	-	-
Pueblo Academy of Arts	-	400,503	9,741,208	-	9,741,208
Central	-	299,515	-	-	-
Central	-	567,979	13,224,811	-	13,224,811
South	-	383,427	7,572,161	-	7,572,161
South	-	5,078,322	-	-	-
Subtotal Building Improvements - Major Renovations	\$ 41,617	\$ 12,170,365	\$ 47,184,696	\$ (25,640)	\$ 47,159,056
Other Closure & Demolition					
Bradford	\$ -	\$ -	\$ 22,242	\$ -	\$ 22,242
Carlile	-	-	22,242	-	22,242
Roncalli STEM Academy	-	-	47,242	-	47,242
Heroes A&E	-	19,927	-	-	-
Contingency	-	-	-	-	-
Pass Thru CHPA	-	432,214	1,000,000	(432,214)	567,786
Pass Thru PSAS Jones	-	-	1,000,000	-	1,000,000
Heroes	447,092	1,394,074	123,820	-	123,820
Subtotal Other closure & Demolition	\$ 447,092	\$ 1,846,215	\$ 2,215,546	\$ (432,214)	\$ 1,783,332
Total Expenditures	\$ 3,145,141	\$ 30,941,035	\$ 185,977,464	\$ (0)	\$ 185,977,464
Fund Balance Designations					
Fund Balance- Committed	\$ 208,773,125	\$ 170,774,519	\$ 24,221,506	\$ (26,568,315)	\$ (2,346,809)
Fund Balance - Carryover Projects	-	27,529,022	-	-	-
Fund Balance - Committed CIP	46,654,936	27,231,062	31,023,947	13,518,964	44,542,911
Subtotal	255,428,061	225,534,603	55,245,453	(13,049,351)	42,196,102
Total Expenditures and Fund Balance	\$ 258,573,202	\$ 256,475,637	\$ 241,222,917	\$ (13,049,351)	\$ 228,173,567

**SCHOOL DISTRICT 60
CAPITAL PROJECTS FUND 43**

Amended FY 2021-2022 BUDGET

DESCRIPTION	2018-2019 Audited	2019-2020 Audited	2020-2021 Audited	BUDGET		
				Adopted 2021-2022 Budget	Increase (Decrease)	Amended 2021-2022 Budget
Beginning Fund Balance						
Fund Balance-Assigned	\$ 3,481,202	\$ 2,415,765	\$ 7,273,374	\$ 13,097,496	\$ 625,474	\$ 13,722,970
Carryover Projects-Facilities-Assigned	1,934,705	2,754,415	1,203,652	2,088,867	(130,951)	\$ 1,957,916
Emergency Reserve-Committed	2,000,000	2,000,000	2,000,000	2,000,000	-	\$ 2,000,000
Fund Balance Escrow-Qzabs-Restricted	-	-	-	-	-	-
Beginning Fund Balance	\$ 7,415,907	\$ 7,170,180	\$ 10,477,026	17,186,363	\$ 494,523	\$ 17,680,886
Revenues						
Specific Ownership Taxes	\$ 810,952	\$ 1,211,105	\$ 1,852,104	\$ 1,450,000	\$ 450,000	\$ 1,900,000
Investment Income	147,401	110,978	11,305	20,000	-	20,000
Sale of Fixed Assets	229,454	22,760	24,384	15,000	-	15,000
Sponsorships - Dutch Clark Stadium Scoreboard	12,000	12,000	12,000	12,000	-	12,000
BEST Grant Matching Revenue	19,833	-	475,640	750,000	-	750,000
HB19-1055 Kindergarten FFE	-	380,521	162,636	154,716	(130,951)	23,765
Grants - Other	-	-	-	-	-	-
COGO Grant Bessemer	-	110,000	-	-	-	-
Other Financing Sources/Uses						
Per Pupil Allocation from General Fund	\$ 6,300,000	\$ 6,800,000	\$ 6,800,000	7,800,000	\$ 2,000,000	\$ 9,800,000
Per Pupil Overhead from Preschool Fund	145,500	145,500	145,500	145,500	-	145,500
Total Revenues	\$ 7,665,141	\$ 8,792,865	\$ 9,483,569	10,347,216	\$ 2,319,049	\$ 12,666,265
Total Resources	\$ 15,081,047	\$ 15,963,044	\$ 19,960,595	27,533,579	\$ 2,813,572	\$ 30,347,151
Expenditures						
Facility Improvements & Repairs						
Baca	\$ -	\$ 21,150	\$ -	\$ -	\$ -	\$ -
Belmont	-	17,081	-	-	-	-
Bessemer Academy	-	-	-	19,670	-	19,670
Beulah Heights	66,278	-	-	44,835	-	44,835
Bradford	9,215	-	-	-	-	-
Carlile	23,920	61,120	-	-	-	-
Columbian	60,000	-	8,298	44,817	-	44,817
Fountain International Magnet School (FIMS) R&M	-	-	8,128	-	-	-
FIMS Major Renovation	56,800	425,038	406,336	464,536	-	464,536
Franklin	58,841	35,640	-	-	-	-
Goodnight	147,089	6,659	39,510	-	-	-
Haaff	7,050	33,564	-	23,773	-	23,773
Highland Park	6,435	-	-	-	-	-
Heritage	-	-	5,000	48,010	-	48,010
Morton	7,150	-	-	-	-	-
Parkview	70,000	-	-	640,800	-	640,800
South Park	-	-	-	-	-	-
Sunset Park	-	35,640	-	-	-	-
Corwin International Magnet School	464,386	-	-	-	-	-
Heaton	-	43,398	30,626	-	-	-
Pueblo Academy of Arts	17,804	-	-	-	-	-
Risley Middle School	-	-	147,230	3,002,020	-	3,002,020
Roncalli STEM Academy	-	-	-	-	-	-
Centennial	546,211	437,155	47,278	-	-	-
Central	346,092	69,120	119,268	10,844	-	10,844
East	962,588	833,364	13,497	13,498	-	13,498
South	1,605,240	1,547,066	64,685	145,985	-	145,985
Heroes Academy (Includes Somerlid)	357,722	-	-	-	-	-

SCHOOL DISTRICT 60

CAPITAL PROJECTS FUND 43

Amended FY 2021-2022 BUDGET

DESCRIPTION	2018-19 Audited	2019-20 Audited	2020-21 Estimated	BUDGET		
				Adopted 2021-2022 Budget	Increase (Decrease)	Amended 2021-2022 Budget
Admin Building Repair & Maint	\$ 227,312	\$ 49,365	\$ 31,040	\$ 45,000	\$ -	\$ 45,000
District Architectural Consultant Services	-	-	32,520	175,000	-	175,000
Athletics Department	-	-	-	-	-	-
Data Center Server Room A/C	-	-	-	110,000	-	110,000
District Desk replacement	75,512	-	-	250,000	-	250,000
District Advertising Costs	-	-	-	-	-	-
District Wide Repairs & Maint	-	-	-	1,000,000	50,000	1,050,000
Dutch Clark Stadium	13,170	-	-	-	-	-
Facility Inspections	-	-	-	45,000	-	45,000
Facility Repairs-Other	327,029	-	104,671	750,000	-	750,000
Facility Supplies	-	-	15,409	25,000	-	25,000
Safety, Security, Fire Alarm Purchased Services	175,400	42,276	44,186	160,000	-	160,000
Subtotal Facilities	\$ 5,631,243	\$ 3,657,635	\$ 1,117,682	\$ 7,018,788	\$ 50,000	\$ 7,068,788
Vehicles and Equipment						
Facility Capital Machinery & Equipment	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000
Facility Custodial Non Capital Equipment	388,858	29,750	-	87,000	-	87,000
Facility Grounds Non Capital Equipment	-	-	-	200,000	-	200,000
Facility Operations Non Capital Equipment	-	-	-	50,000	-	50,000
Facility Operations Vehicles	93,793	113,902	161,348	235,000	-	235,000
Subtotal	\$ 482,651	\$ 143,652	\$ 161,348	\$ 597,000	\$ -	\$ 597,000
Grant Funded Projects						
Grants - Other	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000
Bessemer Academy GOCO	-	110,000	-	-	-	-
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	154,716	(130,951)	23,765
Subtotal	\$ -	\$ 490,521	\$ 162,636	\$ 904,716	\$ (130,951)	\$ 773,765
Technology						
Technology Contracted Repair & Maint	\$ 35,445	\$ -	\$ 87,292	\$ 15,000	\$ 73,400	\$ 88,400
Technology Electronic Media	-	-	-	-	35,651	35,651
Technology Vehicles	-	-	-	60,000	35,160	95,160
Technology District Wide Capital Equipment	-	-	44,359	50,000	1,062,076	1,112,076
Technology District Wide Non Capital Equipment	1,679,129	1,142,189	706,393	1,875,000	(50,310)	1,824,690
Technology Other Capital Equipment	82,400	52,020	-	2,162,193	(1,155,977)	1,006,216
-	-	-	-	-	-	-
Subtotal	\$ 1,796,974	\$ 1,194,209	\$ 838,043	\$ 4,162,193	\$ (109,051)	\$ 4,162,193
Total Expenditures	\$ 7,910,868	\$ 5,486,018	\$ 2,279,709	12,682,697	\$ (190,002)	\$ 12,601,746
Fund Balance Designations						
Fund Balance-Assigned to Capital Projects Fund	\$ 2,415,765	\$ 7,273,374	\$ 13,722,970	12,850,882	\$ 1,003,574	\$ 13,745,405
Carryover Projects-Assigned	2,754,415	1,203,652	1,957,916	-	-	-
Emergency Reserve per BOE policy-Assigned	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000
Assigned for New K-8 Expenditures	-	-	-	-	2,000,000	2,000,000
-	-	-	-	-	-	-
Subtotal	7,170,180	10,477,026	17,680,886	14,850,882	\$ 2,894,523	\$ 17,745,405
Total Expenditures and Fund Balance	\$ 15,081,047	\$ 15,963,044	\$ 19,960,595	27,533,579	\$ 2,813,572	\$ 30,347,151

SCHOOL DISTRICT 60						
RISK MANAGEMENT INTERNAL SERVICE FUND 64						
Amended FY 2021-2022 BUDGET						
DESCRIPTION	2018-2019 Audited	2019-2020 Audited	2020-2021 Audited	BUDGET		
				Adopted 2020- 2021 Budget	Increase (Decrease)	Amended 2021-2022 Budget
Beginning Net Assets	\$ 2,117,876	\$ 2,610,225	\$ 2,720,901	\$ 2,775,172	\$ 275,830	\$ 3,051,002
Revenues						
Interest Revenue	\$ 109	\$ 77	\$ 7	\$ 50	\$ -	\$ 50
Worker's Compensation	1,200,000	1,000,000	1,000,000	1,000,000	(100,000)	900,000
Dental Insurance	696,045	698,195	705,290	728,000	-	728,000
Misc. Income	-	-	51,937	-	-	-
Transfer from (to) General Fund	-	-	-	-	-	-
Total Revenues	\$ 1,896,154	\$ 1,698,272	\$ 1,757,234	\$ 1,728,050	\$ (100,000)	\$ 1,628,050
Total Resources	\$ 4,014,030	\$ 4,308,496	\$ 4,478,135	\$ 4,503,222	\$ 175,830	\$ 4,679,052
Workers' Compensation, Paid	\$ 608,531	\$ 833,435	\$ 666,637	\$ 1,100,000	\$ (200,000)	\$ 900,000
Workers' Compensation, Stop Loss Insurance	21,000	21,000	21,000	21,000	-	21,000
Workers' Compensation, Claims Services	81,836	78,540	80,445	90,000	-	90,000
Workers' Compensation, Consultant	30,800	33,600	33,600	35,000	-	35,000
Subtotal Worker's Compensation	\$ 742,167	\$ 966,575	\$ 801,682	\$ 1,246,000	\$ (200,000)	\$ 1,046,000
Dental Insurance, Claims	\$ 575,005	\$ 533,377	\$ 565,708	\$ 650,000	\$ -	\$ 650,000
Dental Insurance, Other Purch Svcs	-	-	-	-	-	-
Dental Insurance, Delta Dental	61,632	60,144	59,743	78,000	-	78,000
Subtotal Dental Insurance	\$ 636,638	\$ 593,520	\$ 625,451	\$ 728,000	\$ -	\$ 728,000
Medical Insurance, Claims, Fees & Premiums	-	-	-	-	-	-
Health Insurance Consultant	25,000	27,500	-	-	-	-
Subtotal Medical Insurance	\$ 25,000	\$ 27,500	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,403,805	\$ 1,587,595	\$ 1,427,133	\$ 1,974,000	\$ (200,000)	\$ 1,774,000
Net Assets	\$ 2,610,225	\$ 2,720,901	\$ 3,051,002	\$ 2,529,222	\$ 375,830	\$ 2,905,052
Total Expenditures and Net Assets	\$ 4,014,030	\$ 4,308,496	\$ 4,478,135	\$ 4,503,222	\$ 175,830	\$ 4,679,052

PUEBLO CITY SCHOOLS														
SCHOOL DISCRETIONARY BUDGET ALLOCATION														
Amended Budget FY 2021-2022														
		Students 10/1/2021	Teacher FTEs *	Amended Allocation					Students 10/1/20	Teacher FTEs *	Adopted Allocation			
		Actual	Actual	Per Teacher	Per Student	Total	CARRYOVER	ALLOCATE CARRIE	Actual	Actual	Per Teacher	Per Student	Total	DIFFERENCE
HIGH SCHOOLS:														
320	CENTENNIAL	870.0	51.4	\$29,298.00	\$52,200.00	\$81,498.00	\$85,729.00		931.0	45.4	\$25,878.00	\$55,860.00	\$81,738.00	\$85,489.00
330	CENTRAL	892.0	34.6	\$19,722.00	\$53,520.00	\$73,242.00	\$22,611.00		829.5	33.8	\$19,266.00	\$49,770.00	\$69,036.00	\$26,817.00
340	EAST	934.0	47.5	\$27,075.00	\$56,040.00	\$83,115.00	\$60,213.00		910.5	47.0	\$26,790.00	\$54,630.00	\$81,420.00	\$61,908.00
350	SOUTH	947.0	47.1	\$26,847.00	\$56,820.00	\$83,667.00	\$26,936.00		961.0	44.1	\$25,137.00	\$57,660.00	\$82,797.00	\$27,806.00
463	D60 ONLINE Funds will be carried over until end of ESSER II	353.0	0.0	\$0.00	\$21,180.00	\$21,180.00	\$0.00		0.0	0.0	\$0.00	\$0.00	\$0.00	\$21,180.00
465	DUTCH CLARK ONLINE **	121.0	6.0	\$3,420.00	\$7,260.00	\$10,680.00	\$4,392.00		89.7	5.0	\$2,850.00	\$5,380.00	\$8,230.00	\$6,842.00
504	MEDICAID SPED NO STUDENTS IN COUNT	0.0	0.0	\$0.00	\$100.00	\$100.00	\$164.00		0.0	0.0	\$0.00	\$100.00	\$100.00	\$164.00
520	DETENTION CENTER	9.0	3.0	\$1,710.00	\$540.00	\$2,250.00	\$1,762.00		13.0	3.0	\$1,710.00	\$780.00	\$2,490.00	\$1,522.00
546	PARAGON **	243.0	8.5	\$4,845.00	\$14,580.00	\$19,425.00	\$8,280.00		179.3	4.0	\$2,280.00	\$10,758.00	\$13,038.00	\$14,667.00
** SPLIT 1/3 TO 465 AND 2/3 546 FOR BUDGET														
MIDDLE SCHOOLS:														
230	HEATON	755.0	41.0	\$23,370.00	\$45,300.00	\$68,670.00	\$35,074.00		755.0	33.0	\$18,810.00	\$45,300.00	\$64,110.00	\$39,634.00
250	PUEBLO ACADEMY OF ARTS	595.0	26.0	\$14,820.00	\$35,700.00	\$50,520.00	\$42,300.00		621.5	27.5	\$15,675.00	\$37,290.00	\$52,965.00	\$39,855.00
260	RISLEY	403.0	24.0	\$13,680.00	\$24,180.00	\$37,860.00	\$33,933.00		449.0	23.0	\$13,110.00	\$26,940.00	\$40,050.00	\$31,743.00
270	RONCALLI	470.0	32.0	\$18,240.00	\$28,200.00	\$46,440.00	\$26,969.00		503.0	27.5	\$15,675.00	\$30,180.00	\$45,855.00	\$27,554.00
4-8 SCHOOLS:														
210	CORWIN IMS	512.0	29.00	\$16,530.00	\$30,720.00	\$47,250.00	\$10,322.00		553.0	30.50	\$17,385.00	\$33,180.00	\$50,565.00	\$7,007.00
K-8 SCHOOLS:														
144	GOODNIGHT	557.0	35.50	\$20,235.00	\$33,420.00	\$53,655.00	\$27,076.00		567.0	33.00	\$18,810.00	\$34,020.00	\$52,830.00	\$27,901.00
ELEMENTARY SCHOOLS (excludes preschool):														
131	BACA	217.0	15.00	\$8,590.00	\$13,020.00	\$21,570.00	\$5,568.00	\$ -	245.0	15.50	\$8,835.00	\$14,700.00	\$23,535.00	\$3,603.00
132	BELMONT	419.0	25.50	\$14,535.00	\$25,140.00	\$39,675.00	\$16,768.00	\$ 15,191.00	387.0	22.50	\$12,825.00	\$23,220.00	\$36,045.00	\$35,589.00
133	BESSEMER ACADEMY	208.0	14.50	\$8,265.00	\$12,480.00	\$20,745.00	\$6,546.00	\$ 9,020.00	189.0	15.00	\$8,550.00	\$11,340.00	\$19,890.00	\$16,421.00
134	BEULAH HEIGHTS	281.0	14.50	\$8,265.00	\$16,860.00	\$25,125.00	\$4,179.00	\$ 12,343.00	255.0	16.75	\$9,547.50	\$15,300.00	\$24,847.50	\$16,799.50
135	BRADFORD	242.0	21.00	\$11,970.00	\$14,520.00	\$26,490.00	\$26,577.00	\$ -	268.0	18.00	\$10,260.00	\$16,080.00	\$26,340.00	\$26,727.00
136	CARLILE	0.0	-	\$0.00	\$0.00	\$0.00	\$0.00	\$ (4,356.00)	207.5	13.50	\$7,695.00	\$12,450.00	\$20,145.00	\$0.00
138	COLUMBIAN	264.0	24.50	\$13,965.00	\$15,840.00	\$29,805.00	\$32,464.00	\$ 2,848.00	258.0	15.50	\$8,835.00	\$15,480.00	\$24,315.00	\$40,802.00
141	FOUNTAIN	293.0	22.50	\$12,825.00	\$17,580.00	\$30,405.00	\$22,411.00	\$ -	340.0	20.50	\$11,685.00	\$20,400.00	\$32,085.00	\$20,731.00
142	FRANKLIN	323.0	22.00	\$12,540.00	\$19,380.00	\$31,920.00	\$19,579.00	\$ -	337.0	19.50	\$11,115.00	\$20,220.00	\$31,335.00	\$20,164.00
145	HAFF	258.0	17.00	\$9,690.00	\$15,480.00	\$25,170.00	\$3,226.00	\$ 3,323.00	251.0	15.50	\$8,835.00	\$15,060.00	\$23,895.00	\$7,824.00
148	HERITAGE	273.0	18.50	\$10,545.00	\$16,380.00	\$26,925.00	\$16,216.00	\$ -	300.0	18.50	\$10,545.00	\$18,000.00	\$28,545.00	\$14,596.00
147	HIGHLAND PARK	365.0	25.00	\$14,250.00	\$21,900.00	\$36,150.00	\$18,609.00	\$ -	383.0	23.50	\$13,395.00	\$22,980.00	\$36,375.00	\$18,384.00
150	IRVING	317.0	22.00	\$12,540.00	\$19,020.00	\$31,560.00	\$5,421.00	\$ 4,985.00	306.5	19.50	\$11,115.00	\$18,390.00	\$29,505.00	\$12,461.00
154	MINNEQUA	268.0	21.00	\$11,970.00	\$16,080.00	\$28,050.00	\$1,022.00	\$ -	275.0	19.00	\$10,830.00	\$16,500.00	\$27,330.00	\$1,742.00
155	MORTON	366.0	26.50	\$15,105.00	\$21,960.00	\$37,065.00	\$40,389.00	\$ -	368.0	21.50	\$12,255.00	\$22,080.00	\$34,335.00	\$43,119.00
156	PARK VIEW	292.0	23.00	\$13,110.00	\$17,520.00	\$30,630.00	\$31,369.00	\$ -	326.0	20.00	\$11,400.00	\$19,560.00	\$30,960.00	\$31,039.00
158	SOUTH PARK	272.0	18.50	\$10,545.00	\$16,320.00	\$26,865.00	\$14,417.00	\$ -	293.0	15.50	\$8,835.00	\$17,580.00	\$26,415.00	\$14,867.00
161	SUNSET PARK	401.0	23.75	\$13,537.50	\$24,060.00	\$37,597.50	\$19,247.00	\$ 6,646.00	387.0	22.50	\$12,825.00	\$23,220.00	\$36,045.00	\$27,445.50
TOTAL		12,720	740.35	\$421,999.50	\$763,300.00	\$1,185,299.50	\$669,769.00	-	12,738	689.05	\$392,758.50	\$764,408.00	\$1,157,166.50	\$772,403.00
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).														