

WOODLAND PARK SCHOOL DISTRICT NO. RE-2
155 PANTHER WAY
WOODLAND PARK, COLORADO 80863

Revised Budget
Fiscal Year 2023-2024

January 10, 2024



Prepared by Business Services

WOODLAND PARK SCHOOL DISTRICT RE-2
ASSESSED VALUATION, PUPIL COUNT, MILL LEVY FY 2024



| ASSESSED VALUATION | 2019 | 2020 | 2021 | 2022 | 2023 |
|------------------------------------|------------------|------------------|------------------|------------------|--------------------|
| Teller County | \$304,276,444 | \$307,126,168 | \$334,034,501 | \$326,772,011 | \$412,656,166 |
| | | | | | |
| FUNDED PUPIL COUNT (FPC) | Oct. 2019 | Oct. 2020 | Oct. 2021 | Oct. 2022 | Oct. 2023 * |
| | <u>5yr Avg.</u> | <u>5yr Avg.</u> | <u>5yr Avg.</u> | <u>5yr Avg.</u> | <u>5yr Avg.</u> |
| | 2316.0 | 2236.3 | 2104.3 | 2265.6 | 2100.6 |
| | <u>FPC</u> | <u>FPC</u> | <u>FPC</u> | <u>FPC</u> | <u>FPC</u> |
| | 2164.5 | 1989.0 | 1738.5 | 1977.0 | 1820.0 |
| | | | | | |
| MILL LEVY (Collection Year) | 2020 | 2021 | 2022 | 2023 | 2024 |
| General Fund | 22.550 | 22.550 | 23.550 | 24.550 | 25.550 |
| Credits, Abate., Omissions | 0.008 | 0.507 | 0.729 | 0.008 | 0.020 |
| Mill Levy Override | 3.615 | 3.582 | 3.293 | 3.366 | 2.666 |
| Bond Redemption | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| TOTAL | 26.173 | 26.639 | 27.572 | 27.924 | 28.236 |

* Includes 398.5 Merit Academy Pupils

WOODLAND PARK SCHOOL DISTRICT RE-2

GENERAL FUND

REVENUE FY 2024



Fiscal Year

| | | | | |
|--|---|--|--|---|
| JUNE 2022 AUDITED ACTUAL 2022 | JAN 2023 REVISED BUDGET 2023 | JUNE 2023 AUDITED ACTUAL 2023 | JUNE 2023 ADOPTED BUDGET 2024 | JAN 2024 REVISED BUDGET 2024 |
|--|---|--|--|---|

| | | | | | |
|--------------------------------------|---------------------|----------------------|----------------------|----------------------|---------------------|
| <u>Beginning Fund Balance</u> | \$ 9,941,725 | \$ 11,529,780 | \$ 11,529,780 | \$ 11,009,632 | \$ 8,281,608 |
|--------------------------------------|---------------------|----------------------|----------------------|----------------------|---------------------|

LOCAL SOURCES

| | | | | | |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Property Tax | \$ 9,215,736 | \$ 9,122,253 | \$ 9,107,088 | \$ 9,974,129 | \$ 12,339,354 |
| Specific Ownership Tax | 936,932 | 825,031 | 993,139 | 950,000 | 873,424 |
| Local Sales Tax | 2,866,233 | 3,270,788 | 2,757,454 | 3,171,042 | 3,171,042 |
| Del. Tax & Int./Cr & Abatements | 9,738 | 30,000 | 18,885 | 30,000 | 30,000 |
| Tuition Fees | 327,080 | 303,000 | 434,739 | 303,000 | 323,000 |
| Participation Fees | 41,980 | 40,000 | 46,054 | 40,000 | 40,000 |
| Earnings on Investments | 39,402 | 120,000 | 188,871 | 120,000 | 185,000 |
| Other Local Sources | 86,249 | 109,000 | 68,928 | 109,000 | 109,000 |
| Risk Management Allocation | (398,000) | (419,000) | (419,000) | (449,000) | (449,000) |
| Capital Projects Allocation | - | (2,000,000) | (2,000,000) | (2,000,000) | (1,457,041) |
| Unrealized Gain/Loss on Investments | (68,658) | 15,000 | 24,733 | 15,000 | 15,000 |
| Services Provided to Charter School | - | 701,263 | 336,735 | 430,325 | 189,746 |
| Charter School Allocation - Sales Tax | - | (305,869) | (384,284) | (435,392) | (536,954) |
| Charter School Allocation - MLO | - | (151,511) | (165,529) | (195,834) | (241,515) |
| TOTAL LOCAL SOURCES | \$ 13,056,692 | \$ 11,659,955 | \$ 11,007,813 | \$ 12,062,269 | \$ 14,591,056 |

INTERMEDIATE SOURCES

| | | | | | |
|----------------|-----------|-----------|-----------|-----------|-----------|
| Mineral Leases | \$ 15,260 | \$ 24,208 | \$ 24,209 | \$ 24,208 | \$ 24,208 |
|----------------|-----------|-----------|-----------|-----------|-----------|

STATE SOURCES

| | | | | | |
|--|----------------------|---------------------|----------------------|---------------------|---------------------|
| State Equalization | \$ 9,600,022 | \$ 11,895,633 | \$ 11,895,584 | \$ 13,022,682 | \$ 9,503,788 |
| Mitigation At Risk Funding | 292,225 | - | - | - | - |
| Add'l At-Risk Funding | 7,039 | 9,000 | 7,945 | 9,000 | 9,000 |
| Vocational Ed | 17,418 | 15,000 | 64,129 | 15,000 | 15,000 |
| Special Ed - ECEA | 29,553 | 15,000 | 99,638 | 15,000 | 15,000 |
| ELPA | 13,537 | 30,000 | 15,048 | 30,000 | 30,000 |
| Gifted & Talented | 39,331 | 40,000 | 35,277 | 40,000 | 40,000 |
| Rural District Funding | 350,513 | 452,044 | 452,044 | 452,044 | 452,044 |
| Pera-Nonemployer Revenue | 313,552 | 335,764 | 843,103 | 335,764 | 335,764 |
| Universal Preschool (UPK) | - | - | - | - | 550,000 |
| Other State (State Ed Prior.) | 21,954 | 22,000 | 36,519 | 22,000 | 3,886 |
| Charter School Allocation - State Equalization | - | (2,952,563) | (2,723,845) | (4,067,440) | (4,095,381) |
| TOTAL STATE SOURCES | \$ 10,685,144 | \$ 9,861,878 | \$ 10,725,443 | \$ 9,874,050 | \$ 6,859,101 |

FEDERAL SOURCES

| | | | | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| IDEA Part B BOCES | \$ 187,072 | \$ 204,502 | \$ 108,987 | \$ 204,502 | \$ 110,000 |
| Preschool BOCES | - | 5,066 | - | 5,066 | - |
| Other Federal Sources | 1,256 | 49,943 | 51,565 | 49,943 | 55,009 |
| Medicaid Reimbursement | 372,268 | 375,000 | 474,875 | 375,000 | 469,502 |
| TOTAL FEDERAL SOURCES | \$ 560,596 | \$ 634,511 | \$ 635,427 | \$ 634,511 | \$ 634,511 |

| | | | | | |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| TOTAL REVENUE | \$ 24,317,692 | \$ 22,180,552 | \$ 22,392,891 | \$ 22,595,038 | \$ 22,108,877 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|

| | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| TOTAL REVENUE & FUND BALANCE | \$ 34,259,417 | \$ 33,710,332 | \$ 33,922,672 | \$ 33,604,670 | \$ 30,390,484 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|

WOODLAND PARK SCHOOL DISTRICT RE-2
EXPENDITURES FY 2024

GENERAL FUND



| Fiscal Year | JUNE 2022 AUDITED ACTUAL 2022 | JAN 2023 REVISED BUDGET 2023 | JUNE 2023 AUDITED ACTUAL 2023 | JUNE 2023 ADOPTED BUDGET 2024 | JAN 2024 REVISED BUDGET 2024 |
|-----------------------------------|--|---|--|--|---|
| INSTRUCTIONAL (0000-1699) | | | | | |
| Salaries (100) | \$ 6,460,425 | \$ 6,880,334 | \$ 7,154,201 | \$ 7,407,055 | \$ 7,087,745 |
| Emp. Benefits (200) | 2,091,957 | 2,448,768 | 2,861,919 | 2,350,897 | 2,220,149 |
| Purch. Svc. (300-500) | 227,610 | 305,232 | 311,188 | 230,912 | 216,912 |
| Supplies (600) | 580,903 | 846,379 | 698,482 | 628,867 | 592,867 |
| Property (700) | 131,584 | 205,985 | 117,999 | 136,023 | 201,655 |
| Other Exp. (800) | - | - | - | 60,000 | 55,000 |
| Total Instructional | \$ 9,492,479 | \$ 10,686,698 | \$ 11,143,789 | \$ 10,813,754 | \$ 10,374,328 |
| SPECIAL EDUCA. (1700-1799) | | | | | |
| Salaries (100) | \$ 1,293,280 | \$ 1,723,449 | \$ 1,437,080 | \$ 1,839,378 | \$ 1,689,378 |
| Emp. Benefits (200) | 494,932 | 587,858 | 509,827 | 721,980 | 655,980 |
| Purch. Svc. (300-500) | 160,786 | 260,000 | 271,592 | 253,000 | 253,000 |
| Supplies (600) | 4,515 | 18,145 | 4,710 | 11,948 | 11,948 |
| Property (700) | 10,227 | 32,000 | 5,848 | 15,000 | 15,000 |
| Other Exp. (800) | - | 561 | - | 561 | 561 |
| SWAP Support (900) | 167,848 | 187,607 | 187,607 | 200,614 | 200,614 |
| Total Special Education | \$ 2,131,588 | \$ 2,809,620 | \$ 2,416,664 | \$ 3,042,481 | \$ 2,826,481 |
| CO-CURRICULAR (1800-2000) | | | | | |
| Salaries (100) | \$ 347,359 | \$ 377,391 | \$ 396,957 | \$ 386,149 | \$ 386,149 |
| Emp. Benefits (200) | 78,421 | 89,443 | 93,027 | 91,259 | 91,259 |
| Purch. Svc. (300-500) | 81,557 | 80,000 | 84,728 | 79,000 | 74,000 |
| Athletic Supplies (600) | 44,721 | 57,243 | 59,952 | 57,243 | 57,243 |
| Property (700) | 4,469 | 29,486 | 15,877 | 29,486 | 29,486 |
| Total Co-Curricular | \$ 556,527 | \$ 633,563 | \$ 650,540 | \$ 643,137 | \$ 638,137 |
| SUPPORT SERVICES | | | | | |
| STUDENTS (2100) | | | | | |
| Salaries (100) | \$ 618,704 | \$ 816,725 | \$ 655,917 | \$ 934,866 | \$ 898,616 |
| Emp. Benefits (200) | 211,035 | 281,054 | 255,896 | 307,584 | 291,634 |
| Purch. Svc. (300-500) | 133,779 | 143,200 | 81,800 | 28,700 | 27,200 |
| Supplies (600) | 13,172 | 21,699 | 15,645 | 15,895 | 12,795 |
| Property (700) | - | - | - | - | - |
| Total Student Support | \$ 976,690 | \$ 1,262,678 | \$ 1,009,258 | \$ 1,287,045 | \$ 1,230,245 |
| INST. STAFF SUPPORT (2200) | | | | | |
| Salaries (100) | \$ 974,859 | \$ 963,367 | \$ 898,190 | \$ 1,055,243 | \$ 1,059,243 |
| Emp. Benefits (200) | 296,660 | 305,640 | 332,275 | 317,324 | 319,084 |
| Purch. Svc. (300-500) | 40,215 | 50,818 | 45,611 | 51,247 | 50,247 |
| Supplies (600) | 3,376 | 3,540 | 3,326 | 2,950 | 2,950 |
| Property (700) | - | 12,084 | 2,213 | 12,084 | 7,338 |
| Total Inst. Staff Support | \$ 1,315,110 | \$ 1,335,449 | \$ 1,281,615 | \$ 1,438,848 | \$ 1,438,862 |

WOODLAND PARK SCHOOL DISTRICT RE-2
EXPENDITURES FY 2024

GENERAL FUND



| Fiscal Year | JUNE 2022 AUDITED ACTUAL 2022 | JAN 2023 REVISED BUDGET 2023 | JUNE 2023 AUDITED ACTUAL 2023 | JUNE 2023 ADOPTED BUDGET 2024 | JAN 2024 REVISED BUDGET 2024 |
|----------------------------------|--|---|--|--|---|
| GENERAL ADMIN. (2300) | | | | | |
| Salaries (100) | \$ 503,894 | \$ 842,463 | \$ 828,397 | \$ 631,277 | \$ 631,277 |
| Emp. Benefits (200) | 140,352 | 169,842 | 221,770 | 168,721 | 168,721 |
| Purch. Svc. (300-500) | 288,058 | 310,638 | 314,803 | 360,638 | 329,648 |
| Supplies (600) | 47,587 | 71,170 | 61,119 | 71,400 | 87,559 |
| Property (700) | 1,980 | 6,000 | 15,888 | 6,000 | 6,000 |
| Other Exp. (800) | 19,794 | 20,000 | 18,740 | 21,000 | 9,000 |
| Total General Admin. | \$ 1,001,665 | \$ 1,420,113 | \$ 1,460,717 | \$ 1,259,036 | \$ 1,232,205 |
| SCHOOL ADMIN. (2400) | | | | | |
| Salaries (100) | \$ 1,190,243 | \$ 1,284,070 | \$ 1,284,537 | \$ 1,180,827 | \$ 1,140,165 |
| Emp. Benefits (200) | 357,159 | 450,808 | 481,564 | 369,026 | 351,135 |
| Purch. Svc. (300-500) | 36,491 | 46,525 | 37,275 | 47,095 | 52,014 |
| Supplies (600) | 9,133 | 10,207 | 10,603 | 9,187 | 9,187 |
| Property (700) | 80 | 975 | 531 | 3,975 | 3,975 |
| Dues & Fees (800) | 1,639 | 2,348 | 4,400 | 3,241 | 3,241 |
| Total School Admin. | \$ 1,594,745 | \$ 1,794,933 | \$ 1,818,910 | \$ 1,613,351 | \$ 1,559,717 |
| BUSINESS SVCS. (2500) | | | | | |
| Salaries (100) | \$ 263,114 | \$ 276,644 | \$ 281,404 | \$ 247,212 | \$ 297,212 |
| Emp. Benefits (200) | 74,838 | 87,206 | 104,273 | 81,989 | 103,989 |
| Purch. Svc. (300-500) | 114,709 | 109,000 | 96,219 | 97,500 | 102,397 |
| Total Business Svcs. | \$ 452,661 | \$ 472,850 | \$ 481,896 | \$ 426,701 | \$ 503,598 |
| OPER. & MAINT. (2600) | | | | | |
| Salaries (100) | \$ 973,681 | \$ 1,200,261 | \$ 1,166,126 | \$ 1,250,380 | \$ 1,352,380 |
| Emp. Benefits (200) | 334,236 | 437,314 | 460,926 | 346,202 | 384,753 |
| Purch. Svc. (300-500) | 210,457 | 168,500 | 253,057 | 178,500 | 206,500 |
| Supplies (600) | 638,302 | 660,954 | 722,454 | 660,954 | 748,823 |
| Property (700) | 16,742 | 23,500 | 34,684 | 23,500 | 23,500 |
| Total Oper. & Maint. | \$ 2,173,418 | \$ 2,490,529 | \$ 2,637,247 | \$ 2,459,536 | \$ 2,715,956 |
| STUDENT TRANSP. (2700) | | | | | |
| Salaries (100) | \$ 71,926 | \$ 126,439 | \$ 95,892 | \$ 133,720 | \$ 78,720 |
| Emp. Benefits (200) | 17,559 | 54,368 | 26,563 | 34,194 | 9,994 |
| Purch. Svc. (400-500) | 745,383 | 753,612 | 832,627 | 787,201 | 787,201 |
| Supplies (600) | 119,422 | 127,000 | 113,925 | 132,715 | 132,715 |
| Property (700) | 125,486 | 141,000 | - | 16,000 | 16,000 |
| Total Student Transp. | \$ 1,079,776 | \$ 1,202,419 | \$ 1,069,007 | \$ 1,103,830 | \$ 1,024,630 |
| CENTRAL SUPPORT (2800) | | | | | |
| Salaries (100) | \$ 134,470 | \$ 308,755 | \$ 329,373 | \$ 193,975 | \$ 193,975 |
| Emp. Benefits (200) | 47,411 | 83,764 | 111,220 | 48,694 | 48,694 |
| Purch. Svc. (300-500) | 101,594 | 155,400 | 220,981 | 155,400 | 192,600 |
| Supplies (600) | 3,053 | 2,000 | 3,914 | 2,000 | 2,000 |
| Equipment (700) | 29,217 | 41,000 | 31,668 | 41,000 | 31,000 |
| Dues & Fees (800) | 295 | 1,000 | 100 | 1,000 | 1,000 |
| Total Central Support | \$ 316,040 | \$ 591,919 | \$ 697,256 | \$ 442,069 | \$ 469,269 |

**WOODLAND PARK SCHOOL DISTRICT RE-2
EXPENDITURES FY 2024**

GENERAL FUND



| Fiscal Year | JUNE 2022 AUDITED ACTUAL 2022 | JAN 2023 REVISED BUDGET 2023 | JUNE 2023 AUDITED ACTUAL 2023 | JUNE 2023 ADOPTED BUDGET 2024 | JAN 2024 REVISED BUDGET 2024 |
|--------------------------------------|--|---------------------------------------|--|--|---------------------------------------|
| OTHER SUPPORT (2900) | | | | | |
| Salaries (100) | \$ 22,092 | \$ 25,000 | \$ 29,050 | \$ 50,000 | \$ 50,000 |
| Emp. Benefits (200) | 5,470 | 6,076 | 7,410 | 11,425 | 11,425 |
| Total Other Support | \$ 27,562 | \$ 31,076 | \$ 36,461 | \$ 61,425 | \$ 61,425 |
| ENTERPRISE (3000) | | | | | |
| Purch. Svc. (300-500) | \$ 1,657 | \$ 1,500 | \$ 12,540 | \$ 1,500 | \$ 1,500 |
| Supplies (600) | 57 | 1,500 | 10 | 1,500 | 1,500 |
| Equipment (700) | - | - | - | - | - |
| Total Enterprise | \$ 1,714 | \$ 3,000 | \$ 12,550 | \$ 3,000 | \$ 3,000 |
| FACILITIES & SITES (4000) | | | | | |
| Site Improvements (4200) | | | | | |
| Contracted Purch. Svcs. (400) | \$ 220,375 | \$ - | \$ - | \$ - | \$ - |
| Equipment (700) | 94,625 | - | - | - | - |
| Building Improvements (4600) | | | | | |
| Contracted Purch. Svcs. (400) | 177,799 | 82,473 | 36,869 | 84,173 | 84,173 |
| Capital Outlay (700) | 250,028 | 16,500 | 17,491 | 16,500 | 16,500 |
| Total Facilities & Sites | \$ 742,827 | \$ 98,973 | \$ 54,359 | \$ 100,673 | \$ 100,673 |
| DEBT SERVICE (5000) | | | | | |
| Paying Agent Fee (300) | \$ 3,325 | \$ 3,350 | \$ 2,575 | \$ 3,350 | \$ 3,350 |
| Interest (800) | 333,297 | 318,790 | 318,816 | 318,790 | 318,790 |
| Principal (900) | 530,213 | 549,430 | 549,404 | 549,430 | 569,430 |
| Total Debt Service | \$ 866,835 | \$ 871,570 | \$ 870,795 | \$ 871,570 | \$ 891,570 |
| TOTAL EXPENDITURES | <u>\$ 22,729,637</u> | <u>\$ 25,705,390</u> | <u>\$ 25,641,064</u> | <u>\$ 25,566,456</u> | <u>\$ 25,070,096</u> |
| CONTINGENCY | | | | | |
| Unassigned Reserves | \$ - | \$ 7,311,444 | \$ - | \$ 7,414,272 | \$ 7,270,328 |
| Committed Reserves Multiyear | - | - | - | - | - |
| Restricted Reserve Tabor 3% | - | 693,498 | - | 623,942 | 623,942 |
| TOTAL CONTINGENCY | \$ - | \$ 8,004,942 | \$ - | \$ 8,038,215 | \$ 7,894,270 |
| TOTAL EXP. & CONTINGENCY | <u>\$ 22,729,637</u> | <u>\$ 33,710,332</u> | <u>\$ 25,641,064</u> | <u>\$ 33,604,670</u> | <u>\$ 32,964,366</u> |

**WOODLAND PARK SCHOOL DISTRICT RE-2
BUDGET FY 2024**

RISK MANAGEMENT



| Fiscal Year | JUNE 2022 AUDITED ACTUAL 2022 | JAN 2023 REVISED BUDGET 2023 | JUNE 2023 AUDITED ACTUAL 2023 | JUNE 2023 ADOPTED BUDGET 2024 | JAN 2024 REVISED BUDGET 2024 |
|---|--|---|--|--|---|
| <u>Beginning Fund Balance</u> | \$ 46,884 | \$ 168,717 | \$ 168,717 | \$ 120,717 | \$ 13,911 |
| <u>REVENUES</u> | | | | | |
| Insurance Claims | \$ 144,146 | \$ 50,000 | \$ 25,228 | \$ 50,000 | \$ 50,000 |
| Restitution | - | 2,000 | - | 2,000 | 2,000 |
| District Allocation | 398,000 | 419,000 | 419,000 | 449,000 | 449,000 |
| TOTAL REVENUE | \$ 542,146 | \$ 471,000 | \$ 444,228 | \$ 501,000 | \$ 501,000 |
| TOTAL REVENUE & FUND BALANCE | \$ 589,030 | \$ 639,717 | \$ 612,945 | \$ 621,717 | \$ 514,911 |
| <u>EXPENDITURES</u> | | | | | |
| Purch. Svc. | \$ 123,499 | \$ 210,009 | \$ 275,653 | \$ 271,000 | \$ 271,000 |
| Premiums | 275,108 | 314,245 | 319,702 | 320,717 | 320,717 |
| Supplies | 3,274 | 20,000 | 2,439 | 5,000 | 5,000 |
| Security Software | 16,751 | 25,000 | - | 20,000 | 20,000 |
| Equipment | 1,681 | 70,463 | 1,240 | 5,000 | 5,000 |
| TOTAL EXPENDITURES | \$ 420,313 | \$ 639,717 | \$ 599,034 | \$ 621,717 | \$ 621,717 |

WOODLAND PARK SCHOOL DISTRICT RE-2
BUDGET FY 2024

FOOD SERVICE



Fiscal Year

| | JUNE 2022 AUDITED ACTUAL 2022 | JAN 2023 REVISED BUDGET 2023 | JUNE 2023 AUDITED ACTUAL 2023 | JUNE 2023 ADOPTED BUDGET 2024 | JAN 2024 REVISED BUDGET 2024 |
|---|--|---|--|--|---|
| <u>Beginning Fund Balance</u> | \$ 292,720 | \$ 459,114 | \$ 459,114 | \$ 92,105 | \$ 310,849 |
| <u>LOCAL REVENUES</u> | | | | | |
| Student Lunches | \$ 5,747 | \$ 250,000 | \$ 228,293 | \$ - | \$ - |
| Student Breakfast | 790 | 30,000 | 40,914 | - | - |
| Student Ala Carte | 44,361 | 40,000 | 65,987 | 78,775 | 78,775 |
| Adult Ala Carte | 9,468 | 8,000 | 7,054 | 9,678 | 9,678 |
| Catered Services | 23,886 | 20,000 | 40,206 | 5,000 | 5,000 |
| Other Local Sources | 2,079 | 2,827 | 2,827 | - | - |
| TOTAL LOCAL REVENUES | \$ 86,331 | \$ 350,827 | \$ 385,281 | \$ 93,453 | \$ 93,453 |
| <u>STATE REVENUES</u> | | | | | |
| State Matching Funds | \$ 6,032 | \$ 6,007 | \$ 6,007 | \$ 6,000 | \$ 6,000 |
| Smart Start Breakfast | - | 1,500 | 1,265 | 1,500 | 1,500 |
| HSMFA Lunch | - | - | - | 522,184 | 522,184 |
| HSMFA Breakfast | - | - | - | 199,526 | 199,526 |
| Reduced Student Lunch | - | 4,500 | 4,402 | - | - |
| TOTAL STATE REVENUES | \$ 6,032 | \$ 12,007 | \$ 11,674 | \$ 729,210 | \$ 729,210 |
| <u>FEDERAL REVENUES</u> | | | | | |
| Federal Reimb. Breakfast | \$ 276,313 | \$ 58,500 | \$ 56,139 | \$ 115,500 | \$ 115,500 |
| Federal Reimb. Lunch | 743,876 | 265,500 | 256,832 | 288,582 | 288,582 |
| CARES Act COVID19 Funds | 31,886 | - | - | - | - |
| Summer FS Program | 32,178 | - | - | - | - |
| Supply Chain Assistance Funds | 59,505 | 48,597 | 48,597 | - | - |
| USDA Commodities | - | 55,204 | 56,367 | 52,970 | 52,970 |
| TOTAL FED REVENUES | \$ 1,143,758 | \$ 427,801 | \$ 417,935 | \$ 457,051 | \$ 457,051 |
| TOTAL REVENUES | \$ 1,236,121 | \$ 790,635 | \$ 814,889 | \$ 1,279,714 | \$ 1,279,714 |
| TOTAL REVENUE & FUND BALANCE | \$ 1,528,841 | \$ 1,249,749 | \$ 1,274,003 | \$ 1,371,819 | \$ 1,590,563 |
| <u>EXPENDITURES</u> | | | | | |
| Salaries | \$ 396,275 | \$ 411,381 | \$ 336,653 | \$ 470,609 | \$ 470,609 |
| Benefits | 90,290 | 130,327 | 94,997 | 125,936 | 125,936 |
| Admin/Management Fee | 53,658 | 45,000 | 55,873 | 65,608 | 65,608 |
| Purchased Services | 27,378 | 60,413 | 48,734 | 50,000 | 50,000 |
| Liability Ins. | 8,752 | 6,200 | 6,923 | 6,900 | 6,900 |
| Food Costs | 363,320 | 359,133 | 285,213 | 424,735 | 424,735 |
| Supplies | 63,943 | 54,500 | 19,983 | 69,152 | 69,152 |
| USDA Commodities | 59,505 | 55,204 | 56,367 | 52,970 | 52,970 |
| Equipment | 6,606 | 73,604 | 58,411 | 40,000 | 40,000 |
| TOTAL EXPENDITURES | \$ 1,069,727 | \$ 1,195,762 | \$ 963,154 | \$ 1,305,910 | \$ 1,305,910 |
| <u>CONTINGENCY</u> | | | | | |
| Non Spendable Fund Balance | \$ - | \$ 10,885 | \$ - | \$ 11,981 | \$ 11,981 |
| Tabor 3% Reserve | - | 28,987 | - | 38,391 | 38,391 |
| Appropriated Reserve | - | 14,115 | - | 15,537 | 15,537 |
| TOTAL EXP. & CONTINGENCY | \$ 1,069,727 | \$ 1,249,749 | \$ 963,154 | \$ 1,371,819 | \$ 1,371,819 |

WOODLAND PARK SCHOOL DISTRICT RE-2
BUDGET FY 2024

**DESIGNATED
PURPOSE GRANTS**



| Fiscal Year | JUNE 2022 AUDITED ACTUAL 2022 | JAN 2023 REVISED BUDGET 2023 | JUNE 2023 AUDITED ACTUAL 2023 | JUNE 2023 ADOPTED BUDGET 2024 | JAN 2024 REVISED BUDGET 2024 |
|-------------------------------------|--|---|--|--|---|
| <u>LOCAL REVENUES</u> | | | | | |
| Newmont CC/V Mine Grant | 21,149 | 47,017 | 37,051 | 35,000 | 20,000 |
| Colo. Ed. Initiative Sern Grant | 6,214 | 15,414 | 12,712 | - | - |
| Colorado Health Fund | 30,530 | 11,377 | 11,377 | - | - |
| CDHS Sustainability Grant | 1,577 | - | - | - | 28,897 |
| Child Care Relief Grant | 4,890 | 7,772 | 7,772 | - | - |
| WPSD Foundation Levy Memorial | 35,841 | - | - | - | - |
| Rachael Ray Fnd. ProStart Program | 4,853 | 147 | 147 | - | - |
| Project Lead The Way | 7,800 | 2,200 | 2,150 | - | - |
| CDHS Child Care Oper. Stabil Grant | 20,461 | 60,688 | 42,466 | - | - |
| CDHS Workforce Sustainability Grant | 6,755 | 13,145 | 14,881 | - | - |
| Jadenator Donation Grant | 1,350 | 2,150 | 2,019 | 2,150 | 2,150 |
| Auditorium Upgrade | - | 55,000 | - | - | - |
| Mini Grants | - | 32,020 | - | - | - |
| TOTAL LOCAL REVENUE | \$ 141,420 | \$ 246,930 | \$ 130,574 | \$ 37,150 | \$ 51,047 |
| <u>STATE REVENUE</u> | | | | | |
| State Mini Grants | \$ 2,500 | \$ 30,000 | \$ 4,230 | \$ - | \$ - |
| EARSS Restore Practice - WPHS | 96,588 | - | - | - | - |
| School Counselor Corp Grant | 534,590 | 489,990 | 473,673 | - | - |
| State Library Grant | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| LSTA ARPA State Library Grant | 6,500 | - | - | - | - |
| School Professional Grant | 321,820 | 483,404 | 440,546 | - | - |
| WPHS AP Pilot Prog. & Exam Fee | 650 | 6,058 | 5,504 | 6,058 | 6,058 |
| Career Development Imp. Program | 8,712 | 32,944 | 29,015 | 32,944 | 32,944 |
| Kindergarten Equipment | 13,167 | 19,485 | 13,861 | 12,513 | 12,513 |
| Read Act | 82,883 | 82,883 | 45,465 | 53,409 | 53,409 |
| URHN Substance Abuse Prevention | 135,137 | 169,999 | 139,941 | - | - |
| Concurrent Enrollment | 27,460 | 10,000 | 6,566 | - | - |
| Auto Enroll in Advanced Course | - | - | - | 50,739 | 50,739 |
| SWAP | 335,695 | 375,213 | 374,769 | 401,228 | 401,228 |
| TOTAL STATE REVENUE | \$ 1,570,702 | \$ 1,704,976 | \$ 1,538,570 | \$ 561,891 | \$ 561,891 |
| <u>FEDERAL REVENUE</u> | | | | | |
| Title IA | \$ 284,724 | \$ 401,234 | \$ 330,531 | \$ 337,861 | \$ 387,764 |
| Title I Distinguished School Award | - | 10,000 | - | 10,000 | - |
| Carl Perkins | 29,785 | 50,000 | 10,829 | 25,000 | 10,000 |
| Title III ELL | 8,138 | 4,151 | 4,151 | 6,002 | 5,726 |
| Title IIA Teacher Quality | 62,695 | 92,846 | 90,468 | 68,824 | 67,920 |
| Title IVA (combined with Title IIA) | 19,623 | 25,133 | 25,133 | 25,526 | 25,526 |
| ESSER 2 Grant | 582,733 | 306,592 | 287,959 | - | 18,633 |
| ESSER 3 Grant | 504,329 | 1,494,382 | 970,858 | 858,241 | 523,524 |
| TOTAL FEDERAL REVENUE | \$ 1,492,027 | \$ 2,384,338 | \$ 1,719,928 | \$ 1,331,454 | \$ 1,039,093 |
| TOTAL REVENUE | \$ 3,204,149 | \$ 4,336,244 | \$ 3,389,072 | \$ 1,930,495 | \$ 1,652,031 |

WOODLAND PARK SCHOOL DISTRICT RE-2
BUDGET FY 2024

**DESIGNATED
PURPOSE GRANTS**



| Fiscal Year | JUNE 2022 AUDITED ACTUAL 2022 | JAN 2023 REVISED BUDGET 2023 | JUNE 2023 AUDITED ACTUAL 2023 | JUNE 2023 ADOPTED BUDGET 2024 | JAN 2024 REVISED BUDGET 2024 |
|-------------------------------------|--|---|--|--|---|
| <u>LOCAL EXPENDITURES</u> | | | | | |
| Newmont CC/V Mine Grant | 21,149 | 47,017 | 37,051 | 35,000 | 20,000 |
| Colo. Ed. Initiative Sern Grant | 6,214 | 15,414 | 12,712 | - | - |
| Colorado Health Fund | 30,530 | 11,377 | 11,377 | - | - |
| CDHS Sustainability Grant | 1,577 | - | - | - | 28,897 |
| Child Care Relief Grant | 4,890 | 7,772 | 7,772 | - | - |
| WPSD Foundation Levy Memorial | 35,841 | - | - | - | - |
| Rachael Ray Fnd. ProStart Program | 4,853 | 147 | 147 | - | - |
| Project Lead The Way | 7,800 | 2,200 | 2,019 | - | - |
| CDHS Child Care Oper. Stabil Grant | 20,461 | 60,688 | 42,466 | - | - |
| CDHS Workforce Sustainability Grant | 6,755 | 13,145 | 14,881 | - | - |
| Jadenator Donation Grant | 1,350 | 2,150 | 2,150 | 2,150 | 2,150 |
| Auditorium Upgrade | - | 55,000 | - | - | - |
| Suicide Prevention | - | 5,000 | - | - | - |
| Mini Grants | - | 32,020 | - | - | - |
| TOTAL LOCAL EXPENDITURES | \$ 141,420 | \$ 251,930 | \$ 130,574 | \$ 37,150 | \$ 51,047 |
| <u>STATE EXPENDITURES</u> | | | | | |
| State Mini Grants | \$ 2,500 | \$ 30,000 | \$ 5,578 | \$ - | \$ - |
| EARSS Restore Practice - WPHS | 96,588 | - | - | - | - |
| School Counselor Corp Grant | 534,590 | 489,990 | 473,673 | - | - |
| State Library Grant | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| LSTA ARPA State Library Grant | 6,500 | - | - | - | - |
| School Professional Grant | 321,820 | 483,404 | 440,546 | - | - |
| WPHS AP Pilot Prog. & Exam Fee | 650 | 6,058 | 4,156 | 6,058 | 6,058 |
| Career Development Imp. Program | 8,712 | 32,944 | 29,015 | 32,944 | 32,944 |
| Kindergarten Equipment | 13,167 | 19,485 | 13,861 | 12,513 | 12,513 |
| Read Act | 82,883 | 82,883 | 45,465 | 53,409 | 53,409 |
| URHN Substance Abuse Prevention | 135,137 | 169,999 | 139,941 | - | - |
| Auto enroll in Advanced Course | - | - | - | 50,739 | 50,739 |
| Concurrent Enrollment | 27,460 | 10,000 | 6,566 | - | - |
| SWAP | 335,695 | 375,213 | 374,769 | 401,228 | 401,228 |
| TOTAL STATE EXPENDITURES | \$ 1,570,702 | \$ 1,704,976 | \$ 1,538,570 | \$ 561,891 | \$ 561,891 |
| <u>FEDERAL EXPENDITURES</u> | | | | | |
| Title IA | \$ 284,724 | \$ 401,234 | \$ 305,398 | \$ 337,861 | \$ 387,764 |
| Title I Distinguished School Award | - | 10,000 | - | 10,000 | - |
| Carl Perkins | 29,785 | 50,000 | 10,829 | 25,000 | 10,000 |
| Title III ELL | 8,138 | 4,151 | 4,151 | 6,002 | 5,726 |
| Title IIA Teacher Quality | 62,695 | 92,846 | 115,601 | 68,824 | 67,920 |
| Title IVA (combined with Title IIA) | 19,623 | 25,133 | 25,133 | 25,526 | 25,526 |
| ESSER 2 | 582,733 | 306,592 | 287,959 | - | 18,633 |
| ESSER 3 | 504,329 | 1,494,382 | 970,858 | 858,241 | 523,524 |
| TOTAL FEDERAL EXPENDITURES | \$ 1,492,027 | \$ 2,384,338 | \$ 1,719,928 | \$ 1,331,454 | \$ 1,039,093 |
| TOTAL EXPENDITURES | \$ 3,204,149 | \$ 4,341,244 | \$ 3,389,072 | \$ 1,930,495 | \$ 1,652,031 |

WOODLAND PARK SCHOOL DISTRICT RE-2
BUDGET FY 2024

PUPIL ACTIVITY
SPECIAL REVENUE FUND



| Fiscal Year | JUNE 2022 AUDITED ACTUAL 2022 | JAN 2023 REVISED BUDGET 2023 | JUNE 2023 AUDITED ACTUAL 2023 | JUNE 2023 ADOPTED BUDGET 2024 | JAN 2024 REVISED BUDGET 2024 |
|--------------------------------------|--|---|--|--|---|
| <u>Beginning Cash Balance</u> | \$ 548,724 | \$ 624,487 | \$ 624,487 | \$ 624,487 | \$ 609,514 |
| <u>REVENUE</u> | | | | | |
| Online Payment Fee | \$ 73,170 | \$ 80,000 | \$ 171,105 | \$ 80,000 | \$ 80,000 |
| Gateway Elementary | \$ 23,743 | \$ 40,000 | \$ 19,531 | \$ 40,000 | \$ 40,000 |
| Columbine Elementary | \$ 41,679 | \$ 125,000 | \$ 31,660 | \$ 125,000 | \$ 125,000 |
| Summit Elementary | \$ 25,023 | \$ 30,000 | \$ 37,113 | \$ 30,000 | \$ 30,000 |
| Middle School | \$ 176,028 | \$ 200,000 | \$ 143,421 | \$ 200,000 | \$ 200,000 |
| High School | \$ 315,584 | \$ 400,000 | \$ 411,948 | \$ 400,000 | \$ 400,000 |
| <u>TOTAL REVENUE</u> | <u>\$ 655,227</u> | <u>\$ 875,000</u> | <u>\$ 814,777</u> | <u>\$ 875,000</u> | <u>\$ 875,000</u> |
| <u>EXPENDITURES</u> | | | | | |
| Paying Agent Fee | \$ 73,657 | \$ 80,000 | \$ 168,809 | \$ 80,000 | \$ 80,000 |
| Gateway Elementary | \$ 17,688 | \$ 40,000 | \$ 16,221 | \$ 40,000 | \$ 40,000 |
| Columbine Elementary | \$ 25,543 | \$ 125,000 | \$ 98,447 | \$ 125,000 | \$ 125,000 |
| Summit Elementary | \$ 12,807 | \$ 30,000 | \$ 32,770 | \$ 30,000 | \$ 30,000 |
| Middle School | \$ 155,193 | \$ 200,000 | \$ 132,185 | \$ 200,000 | \$ 200,000 |
| High School | \$ 294,576 | \$ 400,000 | \$ 381,319 | \$ 400,000 | \$ 400,000 |
| <u>TOTAL EXPENDITURES</u> | <u>\$ 579,464</u> | <u>\$ 875,000</u> | <u>\$ 829,750</u> | <u>\$ 875,000</u> | <u>\$ 875,000</u> |

**WOODLAND PARK SCHOOL DISTRICT RE-2
BUDGET FY 2024**

TRANSPORTATION



| Fiscal Year | JUNE 2022 AUDITED ACTUAL 2022 | JAN 2023 REVISED BUDGET 2023 | JUNE 2023 AUDITED ACTUAL 2023 | JUNE 2023 ADOPTED BUDGET 2024 | JAN 2024 REVISED BUDGET 2024 |
|---|--|---|--|--|---|
| <u>Beginning Fund Balance</u> | \$ 166,607 | \$ 104,758 | \$ 104,758 | \$ 110,947 | \$ 82,662 |
| <u>REVENUES</u> | | | | | |
| Transportation Fees | \$ 688 | \$ 20,000 | \$ 13,035 | \$ 30,000 | \$ 30,000 |
| State Reimbursement | 231,183 | 235,000 | 241,164 | 235,000 | 235,000 |
| CDE Transportation Audit Adj. | - | - | - | - | - |
| TOTAL REVENUES | \$ 231,871 | \$ 255,000 | \$ 254,200 | \$ 265,000 | \$ 265,000 |
| TOTAL REVENUE & FUND BALANCE | \$ 398,478 | \$ 359,758 | \$ 358,958 | \$ 375,947 | \$ 347,662 |
| <u>EXPENDITURES</u> | | | | | |
| Contracted Transportation Svc. | \$ 293,720 | \$ 359,758 | \$ 276,296 | \$ 375,947 | \$ 375,947 |
| TOTAL EXPENDITURES | \$ 293,720 | \$ 359,758 | \$ 276,296 | \$ 375,947 | \$ 375,947 |

**WOODLAND PARK SCHOOL DISTRICT RE-2
BUDGET FY 2024**

CAPITAL PROJECTS



| Fiscal Year | JAN 2023 REVISED BUDGET 2023 | JUNE 2023 AUDITED ACTUAL 2023 | JUNE 2023 ADOPTED BUDGET 2024 | JAN 2024 REVISED BUDGET 2024 |
|---|---|--|--|---|
| <u>Beginning Fund Balance</u> | \$ - | \$ - | \$ - | \$ - |
| <u>REVENUES</u> | | | | |
| District Allocation | \$ 2,000,000 | \$ 2,000,000 | \$ 2,000,000 | \$ 1,457,041 |
| TOTAL REVENUE | \$ 2,000,000 | \$ 2,000,000 | \$ 2,000,000 | \$ 1,457,041 |
| TOTAL REVENUE & FUND BALANCE | \$ 2,000,000 | \$ 2,000,000 | \$ 2,000,000 | \$ 1,457,041 |
| <u>EXPENDITURES</u> | | | | |
| SITE IMPROV. SERVICES | | | | |
| Purchase Services (400) | \$ 1,064,965 | \$ 240,816 | \$ 675,000 | \$ 491,217 |
| Capital Outlay (700) | 214,700 | 198,587 | 538,000 | 538,000 |
| Total Site Improvement | \$ 1,279,665 | \$ 439,403 | \$ 1,213,000 | \$ 1,029,217 |
| BUILDING IMPROV SERVICES | | | | |
| Purchase Services (400) | \$ 247,200 | \$ 292,092 | \$ 393,000 | \$ 268,323 |
| Capital Outlay (700) | 473,135 | 498,991 | 394,000 | 159,501 |
| Total Building Improvement | \$ 720,335 | \$ 791,082 | \$ 787,000 | \$ 427,824 |
| TOTAL EXPENDITURES | \$ 2,000,000 | \$ 1,230,485 | \$ 2,000,000 | \$ 1,457,041 |



SPECIFIC BUDGET RESOLUTION #2
Fiscal Year 2023-2024

In accordance with CRS 22-44-105 the Board of Education of Woodland Park School Re-2 hereby authorizes the expenditures of fund balances for fiscal year 2023-2024 according to the following schedule:

GENERAL FUND 10

| | | | | |
|---|----|---------|-----------------|---------------------|
| Capital Security Upgrades Fund Allocation | \$ | 769,046 | | |
| Capital Projects Fund Allocation | \$ | 687,995 | Subtotal | \$ 1,457,041 |
| <hr/> | | | | |
| One Year Only (FY24) Staffing Considerations | \$ | 250,000 | | |
| Security Salaries & Benefits | \$ | 131,000 | | |
| Carryover: Medicaid Carryover Salaries & Benefits | \$ | 224,178 | Subtotal | \$ 605,178 |
| <hr/> | | | | |
| Capturing Kids Hearts Launch | \$ | 100,000 | | |
| Curriculum Review and Implementation | \$ | 300,000 | Subtotal | \$ 400,000 |
| <hr/> | | | | |
| One Time Legal Expenses | \$ | 50,000 | | |
| Election Expenses | \$ | 11,000 | | |
| IT Equipment & Software | \$ | 110,000 | | |
| Charter School Allocations | \$ | 328,000 | Subtotal | \$ 499,000 |

GENERAL FUND TOTAL **\$ 2,961,219**

RISK MANAGEMENT FUND 18

| | | | | |
|--|----|--------|--------------|------------------|
| Carryover: Purchased Services & Premiums | \$ | 13,911 | TOTAL | \$ 13,911 |
|--|----|--------|--------------|------------------|

FOOD SERVICE FUND 21

| | | | | |
|---------------------------------|----|---------|--------------|-------------------|
| Carryover: Supplies & Equipment | \$ | 310,849 | TOTAL | \$ 310,849 |
|---------------------------------|----|---------|--------------|-------------------|

PUPIL ACTIVITY FUND 23

| | | | | |
|---|----|---------|--------------|-------------------|
| Carryover: Purchased Services, Supplies & Equipment | \$ | 609,514 | TOTAL | \$ 609,514 |
|---|----|---------|--------------|-------------------|

TRANSPORTATION FUND 25

| | | | | |
|-------------------------------|----|--------|--------------|------------------|
| Carryover: Purchased Services | \$ | 82,662 | TOTAL | \$ 82,662 |
|-------------------------------|----|--------|--------------|------------------|

CAPITAL PROJECTS FUND 43

| | | | | |
|---|----|---|--------------|-------------|
| Carryover: Purchased Services, Supplies & Equipment | \$ | - | TOTAL | \$ - |
|---|----|---|--------------|-------------|

These expenditures are one time only and will not lead to deficit spending.

Therefore Be It Resolved that the Board of Education of the Woodland Park School District Re-2 adopts this resolution to appropriate expenditures in the above referenced manner.

 _____ 1-10-24
Mick Bates, Board President Date



APPROPRIATION RESOLUTION FY 2024

Be it Resolved by the Board of Education of the Woodland Park School District Re-2 in Teller County that the amounts shown in the following schedule be appropriated to each fund as specified in the Budget for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

| FUND | AMOUNT |
|--|-----------------------------|
| General Fund 10 | \$ 32,964,366 |
| Risk Management 18 | \$ 621,717 |
| Food Service 21 | \$ 1,371,819 |
| Designated Purpose Grants 22 | \$ 1,652,031 |
| Pupil Activity Special Revenue Fund 23 | \$ 875,000 |
| Transportation 25 | \$ 375,947 |
| Capital Projects 43 | <u>\$ 1,457,041</u> |
| TOTAL APPROPRIATIONS | <u>\$ 39,317,921</u> |

Mick Bates, Board President, in accordance with CRS 22-44-110(4)

1-10-24

Date Adopted