

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

Adopted Budget  
Fiscal Year 2020-2021

June 24, 2020



Prepared by Business Services

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## **EXECUTIVE SUMMARY**

### **Introduction**

The administration of Woodland Park School District Re-2 (WPSD) presents the Proposed Budget for Fiscal Year 2020-2021 for adoption. This budget incorporates the District's strategic vision and strong fiscal health rating while ensuring the ongoing WPSD financial well-being, maintaining quality programs, and its favorable bond rating. All Colorado school districts are required by law to adopt a budget by June 30<sup>th</sup> of each year. The budget serves as an estimate of revenue to be collected and a plan for District expenditures. Additionally, it is a plan that guides decision-making and involves continuous planning and evaluation.

### **Budget Process & Philosophy**

WPSD administration begins the budget development process by analyzing enrollment trends and formulating enrollment projections for the next fiscal year. Concurrently, the District utilizes revenue forecasts from the State of Colorado that are published in November of each year to establish preliminary expenditure allocations for the next fiscal year. Input from building accountability committees, the District Accountability Committee and District budget stakeholders is used with final allocations from the State of Colorado to produce a Proposed Budget in May of each year. The Proposed Budget is presented at a Public Hearing in June and after adoption, is subject to a mid-year revision process in January of the fiscal year.

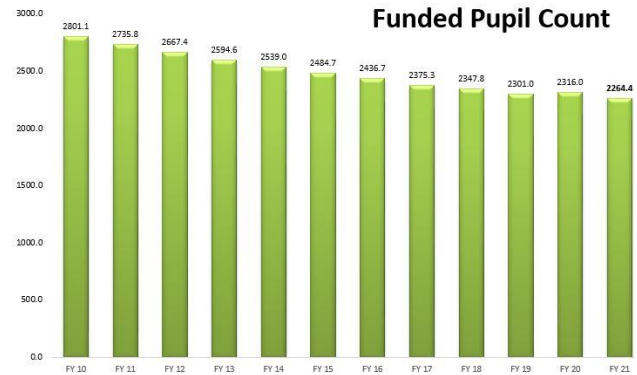
School administration must constantly update budget information in order to accommodate the needs and priorities of the students, staff, and community. While one budget year is in progress, the next budget year is carefully planned. Research on future budgets includes active involvement in legislative trends, compliance with State mandates and standards, constant awareness of community development, and monitoring of current enrollment trends.

The District budget must be designed with some flexibility. No fund should be without some reserve to allow for unforeseen contingencies. Additionally, an emergency contingency reserve of three percent must be budgeted to comply with TABOR requirements. The Board of Education will maintain a balanced budget while establishing adequate fiscal reserves to meet the operational needs of the District. The fiscal reserves shall be adequate to fund the cash flow needs during the year in addition to funding anticipated liabilities at the end of the fiscal year.

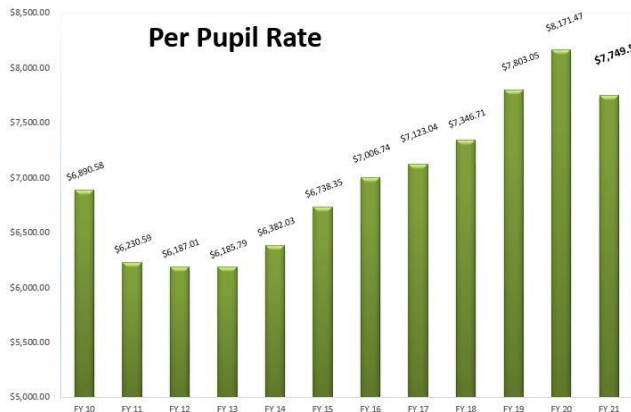
The budget must maintain and improve the educational opportunities provided to the students of Woodland Park School District Re-2. It is a major responsibility of the Board of Education to adopt and appropriate a budget that meets these standards.

## Program Funding Update

The Fiscal Year 2020-2021 Revised Budget reflects a funded pupil count of 2,264.4 students established by the Colorado Public School Finance Act. This includes, for the second year, full count for kindergarteners in the District. Because WPSD Re-2 has experienced a prolonged period of declining enrollment, a 5-year average for funded pupil count is used for the District's program funding. The 2,264.4 pupils represent a 5-year average for fiscal years 2016-2017 through 2020-2021. This figure reflects a funded pupil decrease of 51.2 students from fiscal year 2019-2020.

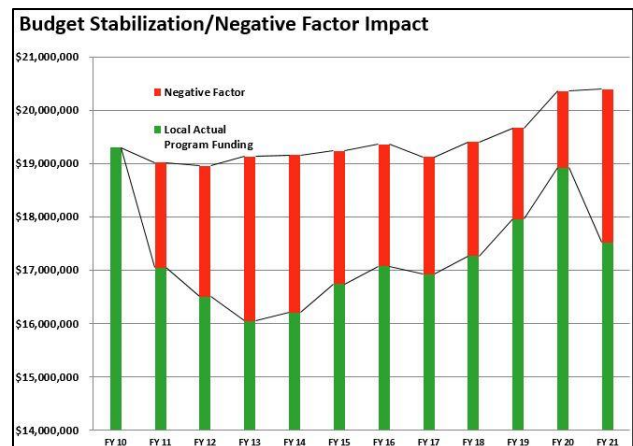


The WPSD program funding is made up of many factors but the primary components of the formula are funded pupils and the per pupil rate. WPSD



endured a sharp decline in the per pupil rate in fiscal year 2010-2011. Then the rate hit a ten-year low in fiscal year 2012-2013. However, rates rebounded through 2019-2020. However, the COVID-19 Pandemic of late FY 2020 and corresponding State of Colorado economic situation leads to a drastic per pupil rate reduction in FY 21. The established rate for 2020-2021 decreases per pupil funding by \$421.96 per student. This funding cut offsets a significant portion of the previous two years of PPR growth.

While the number of funded pupils and the established per pupil rate are the foundation of the WPSD funding formula, the per-pupil rate is impacted drastically, and has been since 2011, by the Budget Stabilization Factor (aka the Negative Factor). Initiated in FY 2010-11, this factor reduces other existing factors but shall not reduce any base per pupil funding districts receive through the school finance formula. In general, this factor is calculated by first determining the total program prior to application of the Negative Factor. Then the Negative Factor reduces this statewide total program. The difference between the total program amount prior to application of the Negative Factor and the established floor amount is utilized to calculate a percentage reduction, that is then applied to each district's respective total program funding amount. In other words, the Negative Factor reduces the funding allocated for each school district in Colorado. The impact of the Negative Factor on WPSD is illustrated here:



Over the course of 11 fiscal years including 2020-2021, the Budget Stabilization Factor has reduced funding to the Woodland Park School District Re-2 by \$25,594,273.

### **Tax Burden on Citizens**

The District receives the majority of its General Fund revenue from state equalization through the Colorado Public School Finance Act and from property taxes paid by District residents. Additional local property taxes of \$1,100,000 are collected annually from a mill levy override approved by voters in the November 2004 election.

On April 5<sup>th</sup>, 2016 residents of the City of Woodland Park approved a 1.09% sales tax increase effective July 1<sup>st</sup>, 2016 on goods and services purchased in the City to increase local public school funding. The revenues generated from the 1.09% increase are to be used exclusively by the Woodland Park School District Re-2 for educational purposes including, but not limited to:

- Staff compensation
- Facility maintenance and improvements
- Innovative school programs such as environmental education, blended learning, etc.
- Technology replacement and improvements
- Safety & security initiatives
- Post-secondary preparation courses and materials

Additionally, WPSD successfully issued Certificates of Participation (COP) to eliminate its existing *bond debt service* mill levy during FY 2016-2017. This resulted in *approximate* property tax savings in 2017 of \$161 for a \$300,000 residence and \$585 for a \$300,000 commercial property.

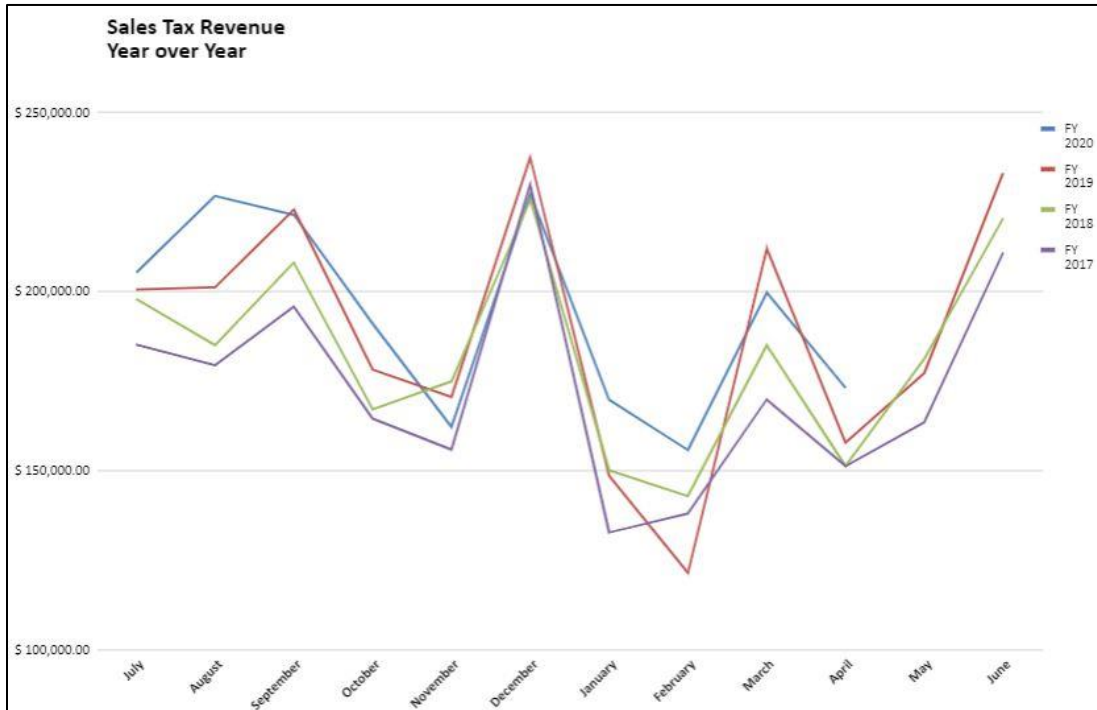
Effective January 1<sup>st</sup>, 2018, the residential assessment rate in Colorado dropped from 7.96% to 7.20%. On April 30<sup>th</sup>, 2019, the Colorado General Assembly passed SB19-255 and further reduced the residential assessment rate from 7.20% to 7.15% for property tax years 2019 and beyond. Considering this change, the projected certified 2020-2021 property tax impact from WPSD on a \$300,000 home is 26.071 mills, which equals \$559. The certified property tax impact from WPSD on a \$300,000 commercial property is 26.071 mills, which equals \$2,268.

### **Sales Tax Collection**

WPSD projects sales tax receipts of \$2,357,673 in Fiscal Year 2020-2021. This projection is approximately 0.75% higher than the same 12-month projected collection of \$2,340,192 in Fiscal Year 2019-2020.

### Historical Sales Tax Information

A look at Sales Tax Revenue from its implementation through April 2020:



### 2020-2021 Sales Tax Information

Expenditures from sales tax revenue included in the Revised Budget specified here:

<b>Budgeted Sales Tax Uses by Category 2020-2021</b>	<b>Dollars</b>	<b>Percent</b>
Salaries & Benefits	\$ 1,463,652	62.1%
C.O.P. Lease Payments	\$ 720,585	30.6%
Facilities & Maintenance	\$ 35,000	1.5%
Safety & Security	\$ 43,436	1.8%
Technology	\$ 35,000	1.5%
Innovative Programming & Other	\$ 60,000	2.5%
<b>Budgeted Total</b>	<b>\$ 2,357,673</b>	<b>100.0%</b>



**Budgets: All Funds**

Tables with revised revenues and expenditures for all funds of the Woodland Park School District Re-2 are on page 5.

**General Fund Revenue Sources**

The funding for the General Fund is a combination of federal, state, local sources and fund reserves. State and

local sources combine to make up 'Program Funding' and accounts for approximately 78% of all District revenues. These sources fund the general operating costs of the District such as payroll, supplies, services and equipment. An increase of property values in the District means more local tax dollars contributing to Program Funding. Conversely, this also results in a reduction in State Equalization. Local sales tax dollars bolstered the General Fund for the first time in FY 2017. WPSD expects drastic revenue reductions in FY 2021 due to a combination of declining enrollment and per pupil funding reductions due to COVID-19 economic disruption.

**General Fund Expenditures**

The Revised Budget includes no compensation increases for FY 2021. However, benefits increases for employee health insurance premiums rose by approximately \$125,000 compared to FY 2020. Issuance of Certificates of Participation in 2016 allowed the District to eliminate its general obligation bond debt service. Repayment of the C.O.P. is subject to annual appropriation and the principal and interest obligations are now budgeted in the General Fund. The District plans to spend down significant portions of General Fund reserves to cover drastic Colorado School Finance reductions due to the COVID-19 Pandemic

**General Fund Budget Forecast**

WOODLAND PARK SCHOOL DISTRICT RE-2 ALL FUNDS REVENUE FY 2021			
FUND	JANUARY 2020 REVISED BUDGET FY 2020	JUNE 2020 PROPOSED BUDGET FY 2021	Increase (Decrease)
General (10)	\$ 23,964,227	\$ 22,387,282	\$ (1,576,945)
Risk Management (18)	\$ 427,000	\$ 370,000	\$ (57,000)
Food Service (21)	\$ 875,938	\$ 806,829	\$ (69,109)
Designated Purpose Grants (22)	\$ 3,019,555	\$ 3,586,668	\$ 567,113
Pupil Activity Agency (23)	\$ 935,000	\$ 845,000	\$ (90,000)
Transportation (25)	\$ 277,289	\$ 270,000	\$ (7,289)
<b>TOTAL REVENUES</b>	<b>\$ 29,499,009</b>	<b>\$ 28,265,779</b>	<b>\$ (1,233,230)</b>

WOODLAND PARK SCHOOL DISTRICT RE-2 ALL FUNDS EXPENDITURES FY 2021			
FUND	JANUARY 2020 REVISED BUDGET FY 2020	JUNE 2020 PROPOSED BUDGET FY 2021	Increase (Decrease)
General (10)	\$ 26,314,114	\$ 24,088,307	\$ (2,225,807)
Risk Management (18)	\$ 522,309	\$ 497,232	\$ (25,077)
Food Service (21)	\$ 930,693	\$ 907,958	\$ (22,735)
Designated Purpose Grants (22)	\$ 3,019,555	\$ 3,586,668	\$ 567,113
Pupil Activity Agency (23)	\$ 935,000	\$ 845,000	\$ (90,000)
Transportation (25)	\$ 289,564	\$ 313,222	\$ 23,658
<b>TOTAL EXPENDITURES</b>	<b>\$ 32,011,235</b>	<b>\$ 30,238,387</b>	<b>\$ (1,772,848)</b>

The District's long-range forecast indicates that enrollment for WPSD will continue to decline for at least one more year before a temporary plateau. WPSD will continue to monitor trends in Woodland Park, Teller County and along the Front Range and then revise its forecast accordingly.

Assumptions and concerns for future budgets include:

- Impact of the COVID-19 Pandemic on educational delivery, enrollment figures, student count timing and methods
- Drastic funding adjustments due to COVID-19 and the State of Colorado economy
- Irregular expansion and contraction of the Budget Stabilization Factor statewide
- Potential legislative reductions of the residential property tax assessment rate
- Local sales tax revenue changes
- Increases in benefits and other insurance premiums as well as utilities outpacing the rate of inflation
- Continuous monitoring of how to best allocate reserves to meet current and future budget shortfalls

### **COVID-19 Impact**

On March 10, 2020, the Governor of Colorado declared a state of emergency under section 24- 33.5-704 (4), C.R.S., for responding to the COVID-19 Pandemic and Woodland Park School District ceased in-person learning and operations effective March 16, 2020. This modification lasted through the end of the 2019-2020 school year. WPSD was able to navigate a difficult transition with relative efficiency due to prior planning and a healthy FY 2020 budget in place.

The 2020-2021 budget development process proceeded during the initial stages of the COVID-19 Pandemic. Unprecedented budget development challenges arose during this time. Business Services staff working remotely, drastic and rapid economic contraction, reduced opportunities for stakeholder engagement and a modified State of Colorado legislative session all contributed to an unusual development process. Regardless, budget deadlines were met for FY 2021 and the Adopted WPSD Budget reflects the economic difficulties experienced by many in the spring of 2020 as well as the forecasted prolonged period of economic disruption. Multiple budget development updates were provided to stakeholders via remote meetings and live streaming of the Budget Public Hearing during the spring.

Due to the timing of the pandemic coinciding with the development of the budget, economic impacts will not be truly known or accurately analyzed for many months. WPSD has prioritized the use of General Fund reserves to help navigate economic uncertainty in FY 2021. Additionally, as pandemic-related economic data becomes more readily available, WPSD will engage stakeholders throughout the 2020-2021 school year to make the necessary adjustments in planning for the 2021-2022 fiscal year and beyond.

While the current Colorado economy is dramatically affecting the General Fund, WPSD has received, and will receive more, federal CARES Act funds that are reflected in the Grants Fund. At the time of budget adoption, guidance for use of these stimulus dollars was still being developed, but these monies are designed to directly address the impacts of COVID-19 on WPSD learning delivery and operations.



More clarity surrounding COVID-19 and its economic impact will be reflected in revised budgeting throughout the first half of the fiscal year.

### **Summary**

The Woodland Park School District Re-2 uses the modified accrual basis of accounting. The General Fund reflects fully funded TABOR reserves for all funds. The District anticipates significant spending of reserves in the General Fund for operations. Additionally, the District anticipates spending some of the Food Service Fund reserves as well for capital equipment replacement. The FY 2020-2021 Proposed Budget was delivered to the Board of Education on May 27<sup>th</sup>, 2020 and was presented Budget Public Hearing on June 10<sup>th</sup>, 2020 at 6:00 p.m. at the District Administration boardroom. The budget was initially adopted by the Board of Education on June 24<sup>th</sup>, 2020 and will be evaluated for revision until January 31<sup>st</sup>, 2021. WPSD endeavors to maximize revenue and control costs to the best of its ability within the scope of the District Strategic Plan and keeping the best interests of educating the children of this community at the forefront.

**WOODLAND PARK SCHOOL DISTRICT RE-2  
BOARD OF EDUCATION**

Beth Huber, President	District B
Gwynne Dawdy, Vice President	District C
Nancy Lecky, Secretary	District D
Chris Austin, Director	District A
Corbin Graber, Director	District E

**WOODLAND PARK SCHOOL DISTRICT RE-2  
ADMINISTRATION**

Steve Woolf	Superintendent	(719) 686-2012
Linda Murray	Assistant Superintendent	(719) 686-2012
Tina Cassens	Director of Social Emotional Learning & Instructional Tech	(719) 686-2011
Del Garrick	Director of Human Resources	(719) 686-2028
Brian Gustafson	Director of Business Services	(719) 686-2006
Kevin Burr	High School Principal	(719) 686-2063
Cindy Gannon	Assistant Principal, High School	(719) 686-2062
Karen Hamlow	Assistant Principal, High School	(719) 686-2064
Yvonne Goings	Middle School Principal	(719) 686-2206
Erin Street	Assistant Principal Middle School	(719) 686-2202
Ashley Lawson	Gateway Elementary Principal	(719) 686-2051
Ginger Slocum	Columbine Elementary Principal	(719) 686-2300
Katie Rexford	Summit Elementary Principal	(719) 686-2402

## BUDGET BASICS 2020-2021

### THE FUNDS

- General Fund (10)
- Risk Management Fund (18)
- Food Service Fund (21)
- Grants Fund (22)
- Transportation Fund (25)
- Pupil Activity Agency Fund (74/23)

### REVENUE

- Total Program/Program Funding: describes the total amount of money each school district receives under the School Finance Act of 1994 (as amended).
  
- Total Program calculation:
  - =  $(\text{Funded Pupil Count (10/1)} \times \text{Total Per-Pupil Funding} + \text{At-Risk Factor} + \text{On-Line Factor} + \text{ASCENT funding} + \text{Negative Factor})$
  
- Total Per-Pupil Funding calculation:
  - =  $(\text{Base Funding} + \text{Cost of Living Factor} + \text{Personnel Costs Factor} + \text{Size Factor})$
  
- The Factors:
  - Base Funding: Base amount established for each pupil statewide = \$6,951.53 in FY 20
  - Cost of Living: Reflects differences in the costs of housing, goods, and services among districts in Colorado
  - Personnel Costs: Based on enrollment and directs funding for employee salaries and benefits
  - Size Factor: Enrollment-based calculation intended to recognize purchasing power differences among districts. Smaller districts receive greater size factors (increased funding).
  - At-Risk: Based primarily on the eligibility of the student population for participation in the federal free lunch program
  - On-Line: Funded at the District's current per pupil funding amount
  - Budget Stabilization/Negative Factor: Added to stabilize the state budget in FY 11. Reduces the other existing factors other than Base Funding

○ Funding the Total Program:

○ Local Share

▪ Property Tax: = Mills x Assessed Value

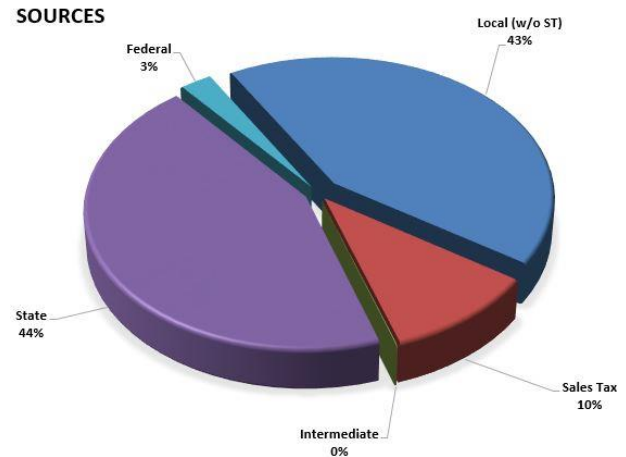
Revenue generated from mill levy certification. The state sets this mill levy for the General Fund.

▪ Specific Ownership Tax:

Vehicle registration taxes collected by the county and shared with the District that is proportionate with the District's mills certified in Teller County.

○ State Share/State Equalization

▪ Provided to each district by the State of Colorado whose Local Share is insufficient to fully fund its Total Program



○ "What is a mill?"

○ Unit of currency that is 1/1000<sup>th</sup> of a dollar

○ "What is a mill-levy?"

○ The assessed property tax rate used by local governments and other jurisdictions to raise revenue

**OTHER REVENUE** (revenue sources that do not directly affect Program Funding and State Equalization)

• Override Revenues

○ Additional tax revenues (additional mill-levy) approved by local voters

• Sales Tax Revenue

○ 1.09% sales tax implemented the City of Woodland Park July 1, 2016

• Special Education

○ The District receives funding from state and federal sources based on the December Special Ed count (prior year). These funds are used for Special Education and are flowed through the Ute Pass BOCES to the District.

• Transportation

○ Reimbursement of a portion of the previous year's transportation expenditures

• Medicaid

○ Reimbursement of a portion of the previous year's expenditures that addressed the unmet health needs of students

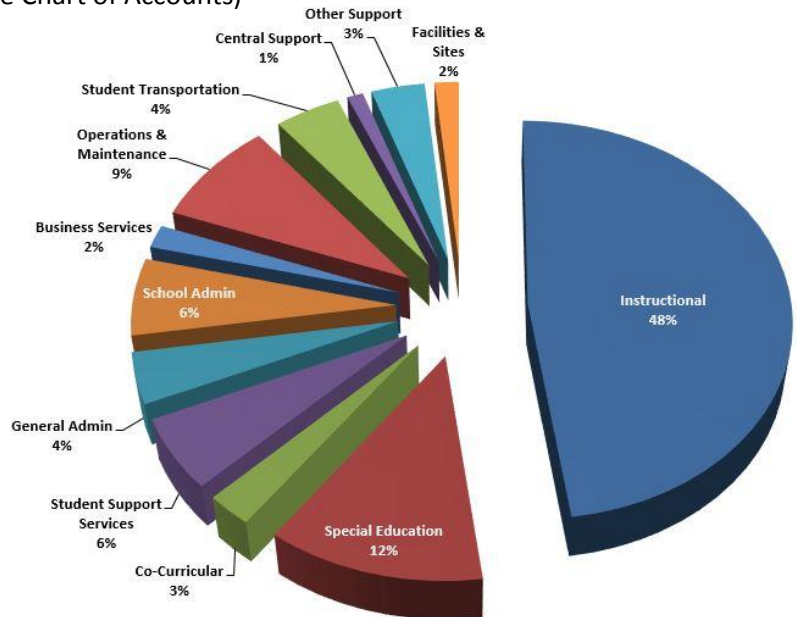
• Other Local Revenue

- Tuition
- Interest Income
- Participation Fees
- Summer School
- Building Use Fees
- Forest Service Allocation

**EXPENDITURES**

Categories: (by Program and Object codes in the Chart of Accounts)

- Instructional
- Special Education
- Co-Curricular
- Student Support Services
- General Administration
- Building Administration
- Business Services
- Operations & Maintenance
- Student Transportation
- Central Support
- Other Support
- Facilities & Sites



Definitions:

- Instructional: Activities dealing directly with the interactions between staff and students
- Special Education: Courses and other provisions which are different from or in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel
- Co-Curricular: School-sponsored activities or experiences offered outside the scope of the traditional classroom
- Student Support Services: Activities that facilitate and enhance instruction including counseling services, social work, etc.
- General Administration: Activities concerned with establishing and administering policy for operating the school district
- Building/School Administration: Activities concerned with overall administrative responsibility for each individual school
- Business Services: Activities concerned with the fiscal operations of the school district
- Operations & Maintenance: Activities concerned with maintaining the physical plant and keeping District grounds, buildings, and equipment in effective working condition and state of repair
- Student Transportation: Activities concerned with the transportation of students to and from their places of residence and the public schools in which enrolled
- Central Support: Activities which support each of the other instructional and supporting services programs including wellness, marketing and technology services
- Other Support: All other support services including post-employment pay and retirement incentives if offered
- Facilities & Sites: Similar to Maintenance & Operations but specifically concerned with site and building improvements

## **BUDGET CALENDAR**

- **August 25:** County assessor certifies to District the total assessed valuation and the actual value of the taxable property in the district
- **October 1:** Pupil membership count
- **December 10:** Final date county assessor can notify District of changes in assessed valuation
- **December 15:** Board of Education certifies mill-leivies
- **January 31:** Any time prior to this date, the District budget may be reviewed, changed and approved with respect to revenues and expenditures
- **Winter:** Prepare initial draft of revenue and expenditure assumptions
- **Spring:**
  - Refine preliminary budget assumptions and estimates
  - Review District goals in relationship to budget development process
  - Hold work sessions for the community regarding preliminary budget
- **June 1:** Deadline for submission of proposed budget to Board of Education
- **June:** Budget public notice must be published and a public hearing must be held
- **June 30:** Last legal date for final adoption of school district budget and appropriation resolution

Though the budget must be *adopted* in June, the factors used in calculating the Program Funding are not known until the end of the calendar year. Best estimates are used for pupil count, assessed valuation and at-risk factors. Revisions are made to the budget in December or January when a more accurate pupil count and assessed valuation is available.

## **PERTINENT CONSTITUTIONAL PROVISIONS:**

- **Gallagher Amendment (1982):**
  - Impacts how much Colorado homeowners pay in property taxes based on assessed value and the comparison of residential and nonresidential properties. When residential values grow faster than business values, homeowners pay proportionately less.
  - Current assessment rates:
    - Residential: 7.15%
    - Business: 29%
- **Tax Payers Bill of Rights - TABOR (1992):**
  - Restricts revenues for all levels of government.
  - Without voter approval:
    - Governments cannot raise tax rates
    - Governments cannot spend revenues collected if the revenues grow faster than the rate of inflation and population growth
- **Amendment 23 (2000):**
  - Guarantees minimum levels of (base) funding for education
  - Funding must keep up with rate of inflation
  - This included an additional 1% through FY 11
  - Created the State Education Fund

### Sources:

Colorado Department of Education "Financial Policies and Procedures Handbook 2014 Edition"  
Colorado Department of Education "FPP Handbook Chart of Accounts"  
Colorado Department of Education "Public School Finance Fact Sheet"  
Colorado Department of Education "Understanding Colorado School Finance and Categorical Program Funding"  
Woodland Park School District RE-2 Proposed Budget FY 21



**WOODLAND PARK SCHOOL DISTRICT RE-2**  
**ASSESSED VALUATION, PUPIL COUNT, MILL LEVY FY 2021**



<b>ASSESSED VALUATION</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Teller County	\$255,036,618	\$255,708,976	\$261,254,283	\$304,276,444	\$313,082,802

<b>FUNDED PUPIL COUNT (FPC)</b>	<b>Oct. 2016</b>	<b>Oct. 2017</b>	<b>Oct. 2018</b>	<b>Oct. 2019</b>	<b>Oct. 2020</b>
	<u>5yr Avg.</u>	<u>5yr Avg.</u>	<u>5yr Avg.</u>	<u>5yr Avg.</u>	<u>5yr Avg.</u>
	2375.3	2347.8	2301.0	2316.0	2264.4
	<u>FPC</u>	<u>FPC</u>	<u>FPC</u>	<u>FPC</u>	<u>FPC</u>
	2296.5	2321.0	2191.0	2164.5	2138.0

<b>MILL LEVY (Collection Year)</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
General Fund	22.550	22.550	22.550	22.550	22.550
Credits, Abate., Omissions	0.175	0.044	0.023	0.008	0.007
Mill Levy Override	4.313	4.302	4.211	3.615	3.513
Bond Redemption	0.000	0.000	0.000	0.000	0.000
<b>TOTAL</b>	<b>27.038</b>	<b>26.896</b>	<b>26.784</b>	<b>26.173</b>	<b>26.071</b>

**WOODLAND PARK SCHOOL DISTRICT RE-2**

**GENERAL FUND**

**REVENUE FY 2021**



<b>Fiscal Year</b>	<b>JUNE 2019 AUDITED ACTUAL 2019</b>	<b>JUNE 2019 ADOPTED BUDGET 2020</b>	<b>JAN 2020 REVISED BUDGET 2020</b>	<b>JUNE 2020 ESTIMATED ACTUAL 2020</b>	<b>JUNE 2020 PROPOSED BUDGET 2021</b>
<b><u>Beginning Fund Balance</u></b>	<b>\$ 9,838,856</b>	<b>\$ 7,919,396</b>	<b>\$ 9,122,292</b>	<b>\$ 9,122,292</b>	<b>\$ 7,537,483</b>
<b><u>LOCAL SOURCES</u></b>					
Property Tax	\$ 6,937,476	\$ 7,167,655	\$ 7,961,434	\$ 7,961,434	\$ 8,160,017
Specific Ownership Tax	861,067	850,000	850,000	750,000	840,000
Local Sales Tax	2,513,738	2,346,769	2,346,769	2,150,134	2,357,673
Del. Tax & Int./Cr & Abatements	28,115	15,000	15,000	7,000	15,000
Tuition Fees	370,721	245,000	359,732	311,748	341,000
Participation Fees	50,787	47,000	45,000	34,250	40,000
Earnings on Investments	189,992	75,000	100,000	121,235	90,000
Transfer to Food Service	-	-	-	-	-
Transfer From Bond Fund	-	-	-	-	-
Other Local Sources	209,632	111,000	109,311	79,835	82,500
<b>TOTAL LOCAL SOURCES</b>	<b>\$ 11,161,528</b>	<b>\$ 10,857,424</b>	<b>\$ 11,787,246</b>	<b>\$ 11,415,636</b>	<b>\$ 11,926,190</b>
<b><u>INTERMEDIATE SOURCES</u></b>					
Mineral Leases	\$ 11,334	\$ 12,000	\$ 12,772	\$ 12,772	\$ 12,000
<b><u>STATE SOURCES</u></b>					
State Equalization	\$ 11,321,121	\$ 12,120,889	\$ 11,337,999	\$ 11,337,999	\$ 9,740,513
State Equalization Audit Adj.	-	-	(41,806)	(41,806)	-
Add'l At-Risk Funding	8,892	9,000	9,000	9,283	9,000.00
Risk Management Allocation	(480,000)	(427,000)	(427,000)	(427,000)	(370,000)
Transfer to School Security Grant	(55,000)	-	-	-	-
Vocational Ed	27,390	25,000	33,204	33,204	32,000
Special Ed - ECEA	48,262	20,000	20,000	20,000	20,000
ELPA	46,263	46,000	46,047	46,047	46,000
Gifted & Talented	42,902	43,000	39,963	39,963	40,000
Rural District Funding	393,562	247,772	247,772	247,772	-
Pera-Nonemployer Revenue	341,145	-	341,145	341,145	341,145
Other State (State Ed Prior.)	26,998	21,000	22,236	22,236	21,000
<b>TOTAL STATE SOURCES</b>	<b>\$ 11,721,535</b>	<b>\$ 12,105,661</b>	<b>\$ 11,628,560</b>	<b>\$ 11,628,843</b>	<b>\$ 9,879,658</b>
<b><u>FEDERAL SOURCES</u></b>					
IDEA Part B BOCES	\$ 89,980	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Preschool BOCES	23,387	20,000	20,000	20,000	20,000
Other Federal Sources	53,945	20,000	20,000	-	20,000
Medicaid Reimbursement	477,933	425,649	425,649	425,649	459,434
<b>TOTAL FEDERAL SOURCES</b>	<b>\$ 645,245</b>	<b>\$ 535,649</b>	<b>\$ 535,649</b>	<b>\$ 515,649</b>	<b>\$ 569,434</b>
<b>TOTAL REVENUE</b>	<b>\$ 23,539,642</b>	<b>\$ 23,510,734</b>	<b>\$ 23,964,227</b>	<b>\$ 23,572,900</b>	<b>\$ 22,387,282</b>
<b>TOTAL REVENUE &amp; FUND BALANCE</b>	<b>\$ 33,378,498</b>	<b>\$ 31,430,130</b>	<b>\$ 33,086,519</b>	<b>\$ 32,695,192</b>	<b>\$ 29,924,765</b>

**WOODLAND PARK SCHOOL DISTRICT RE-2**  
**EXPENDITURES FY 2021**

**GENERAL FUND**



Fiscal Year	JUNE 2019 AUDITED ACTUAL 2019	JUNE 2019 ADOPTED BUDGET 2020	JAN 2020 REVISED BUDGET 2020	JUNE 2020 ESTIMATED ACTUAL 2020	JUNE 2020 PROPOSED BUDGET 2021
<b>INSTRUCTIONAL (1000-1699)</b>					
Salaries (100)	\$ 6,846,000	\$ 7,248,049	\$ 7,221,071	\$ 7,088,193	\$ 6,739,587
Emp. Benefits (200)	2,366,381	2,235,633	2,421,141	2,392,107	2,430,814
Purch. Svc. (300-500)	294,335	292,796	290,896	241,599	298,207
Supplies (600)	639,825	1,031,589	782,855	782,855	572,434
Property (700)	200,376	200,727	229,762	229,762	164,909
Other Exp. (800)	-	10,100	10,100	-	1,100
<b>Total Instructional</b>	<b>\$ 10,346,917</b>	<b>\$ 11,018,894</b>	<b>\$ 10,955,825</b>	<b>\$ 10,734,516</b>	<b>\$ 10,207,051</b>
<b>SPECIAL EDUCATION (1700-1799)</b>					
Salaries (100)	\$ 1,511,086	\$ 1,865,985	\$ 1,691,017	\$ 1,665,017	\$ 1,821,314
Emp. Benefits (200)	539,796	693,690	572,548	572,548	769,695
Purch. Svc. (300-500)	294,665	301,640	298,940	208,747	296,940
Supplies (600)	12,926	19,120	17,620	4,951	17,783
Property (700)	7,251	14,500	28,500	13,500	20,000
Other Exp. (800)	-	-	-	-	300
<b>Total Special Education</b>	<b>\$ 2,365,724</b>	<b>\$ 2,894,935</b>	<b>\$ 2,608,625</b>	<b>\$ 2,464,763</b>	<b>\$ 2,926,032</b>
<b>CO-CURRICULAR (1800-2000)</b>					
Salaries (100)	\$ 416,486	\$ 432,845	\$ 430,810	\$ 430,810	\$ 404,917
Emp. Benefits (200)	106,018	108,297	116,987	116,987	116,591
Purch. Svc. (300-500)	113,148	131,628	69,091	69,091	69,090
Athletic Supplies (600)	26,629	23,746	23,746	23,746	25,620
Property (700)	40,499	6,500	31,190	31,190	11,500
<b>Total Co-Curricular</b>	<b>\$ 702,780</b>	<b>\$ 703,016</b>	<b>\$ 671,824</b>	<b>\$ 671,824</b>	<b>\$ 627,718</b>
<b>SUPPORT SERVICES</b>					
<b>STUDENTS (2100)</b>					
Salaries (100)	\$ 841,936	\$ 893,238	\$ 894,639	\$ 866,036	\$ 812,260
Emp. Benefits (200)	279,071	292,762	290,362	281,655	297,858
Purch. Svc. (300-500)	284,141	102,100	112,100	101,272	108,100
Supplies (600)	19,614	15,900	15,900	8,670	13,200
Property (700)	960	-	-	-	-
Other Exp. SWAP Support	124,133	166,177	166,177	166,177	165,874
<b>Total Student Support</b>	<b>\$ 1,549,855</b>	<b>\$ 1,470,177</b>	<b>\$ 1,479,178</b>	<b>\$ 1,423,810</b>	<b>\$ 1,397,292</b>
<b>INST. STAFF SUPPORT (2200)</b>					
Salaries (100)	\$ 884,305	\$ 950,010	\$ 940,862	\$ 918,005	\$ 916,707
Emp. Benefits (200)	293,144	284,572	306,658	303,901	327,379
Purch. Svc. (300-500)	54,294	63,722	65,747	47,148	56,662
Supplies (600)	3,279	3,000	3,000	3,000	4,040
Property (700)	55,540	94,287	94,287	94,287	20,000
<b>Total Inst. Staff Support</b>	<b>\$ 1,290,562</b>	<b>\$ 1,395,591</b>	<b>\$ 1,410,554</b>	<b>\$ 1,366,341</b>	<b>\$ 1,324,788</b>

**WOODLAND PARK SCHOOL DISTRICT RE-2**  
**EXPENDITURES FY 2021**

**GENERAL FUND**



<b>Fiscal Year</b>	<b>JUNE 2019 AUDITED ACTUAL 2019</b>	<b>JUNE 2019 ADOPTED BUDGET 2020</b>	<b>JAN 2020 REVISED BUDGET 2020</b>	<b>JUNE 2020 ESTIMATED ACTUAL 2020</b>	<b>JUNE 2020 PROPOSED BUDGET 2021</b>
<b>GENERAL ADMIN. (2300)</b>					
Salaries (100)	\$ 556,627	\$ 602,173	\$ 602,828	\$ 589,761	\$ 604,417
Emp. Benefits (200)	161,033	161,465	180,185	170,914	188,117
Purch. Svc. (300-500)	149,670	177,050	172,766	122,766	126,874
Supplies (600)	84,258	65,500	56,598	40,706	50,974
Property (700)	1,879	6,500	6,500	6,500	6,000
Other Exp. (800)	18,724	19,500	19,500	19,500	19,000
<b>Total General Admin.</b>	<b>\$ 972,191</b>	<b>\$ 1,032,188</b>	<b>\$ 1,038,377</b>	<b>\$ 950,147</b>	<b>\$ 995,382</b>
<b>SCHOOL ADMIN. (2400)</b>					
Salaries (100)	\$ 1,053,276	\$ 1,101,662	\$ 1,094,775	\$ 1,094,775	\$ 1,083,505
Emp. Benefits (200)	316,068	321,553	345,929	345,929	362,633
Purch. Svc. (300-500)	41,891	48,150	44,960	44,960	44,500
Supplies (600)	12,456	10,450	12,450	12,450	12,200
Property (700)	2,866	1,822	1,822	1,822	1,347
Dues & Fees (800)	3,332	3,800	3,800	3,800	3,800
<b>Total School Admin.</b>	<b>\$ 1,429,889</b>	<b>\$ 1,487,437</b>	<b>\$ 1,503,736</b>	<b>\$ 1,503,736</b>	<b>\$ 1,507,985</b>
<b>BUSINESS SVCS. (2500)</b>					
Salaries (100)	\$ 255,507	\$ 266,017	\$ 276,537	\$ 276,537	\$ 265,493
Emp. Benefits (200)	77,546	75,562	83,307	83,307	83,962
Purch. Svc. (300-500)	73,036	88,400	101,900	101,900	100,400
<b>Total Business Svcs.</b>	<b>\$ 406,089</b>	<b>\$ 429,979</b>	<b>\$ 461,744</b>	<b>\$ 461,744</b>	<b>\$ 449,855</b>
<b>OPER. &amp; MAINT. (2600)</b>					
Salaries (100)	\$ 924,380	\$ 988,738	\$ 981,163	\$ 961,163	\$ 944,371
Emp. Benefits (200)	355,275	364,094	399,547	372,597	385,029
Purch. Svc. (300-500)	164,060	166,685	166,685	156,685	161,623
Supplies (600)	570,107	571,365	571,365	557,365	570,810
Property (700)	12,943	34,200	34,200	34,200	8,810
<b>Total Oper. &amp; Maint.</b>	<b>\$ 2,026,765</b>	<b>\$ 2,125,082</b>	<b>\$ 2,152,960</b>	<b>\$ 2,082,010</b>	<b>\$ 2,070,643</b>
<b>STUDENT TRANSP. (2700)</b>					
Salaries (100)	\$ 80,512	\$ 93,823	\$ 93,823	\$ 85,157	\$ 93,823
Emp. Benefits (200)	19,099	21,016	23,059	21,768	22,301
Purch. Svc. (400-500)	679,286	900,266	982,137	620,137	844,773
Supplies (600)	104,138	112,000	112,000	104,000	101,000
Property (700)	92,084	121,000	164,261	204,480	1,000
<b>Total Student Transp.</b>	<b>\$ 975,119</b>	<b>\$ 1,248,105</b>	<b>\$ 1,375,280</b>	<b>\$ 1,035,542</b>	<b>\$ 1,062,897</b>
<b>CENTRAL SUPPORT (2800)</b>					
Salaries (100)	\$ 49,493	\$ 53,654	\$ 53,654	\$ 51,454	\$ 53,097
Emp. Benefits (200)	24,355	27,022	28,278	28,278	29,977
Purch. Svc. (300-500)	152,343	150,629	149,144	128,467	141,400
Supplies (600)	624	14,000	14,000	5,498	10,000
Equipment (700)	160,783	30,000	46,424	46,424	25,000
Dues & Fees (800)	558	1,000	1,000	1,000	1,000
<b>Total Central Support</b>	<b>\$ 388,156</b>	<b>\$ 276,305</b>	<b>\$ 292,500</b>	<b>\$ 261,121</b>	<b>\$ 260,474</b>

**WOODLAND PARK SCHOOL DISTRICT RE-2**  
**EXPENDITURES FY 2021**

**GENERAL FUND**



Fiscal Year	JUNE 2019 AUDITED ACTUAL 2019	JUNE 2019 ADOPTED BUDGET 2020	JAN 2020 REVISED BUDGET 2020	JUNE 2020 ESTIMATED ACTUAL 2020	JUNE 2020 PROPOSED BUDGET 2021
<b>OTHER SUPPORT (2900)</b>					
Salaries (100)	\$ 24,075	\$ 15,000	\$ 15,000	\$ 13,505	\$ 15,000
Emp. Benefits (200)	3,810	3,278	3,889	616	3,964
<b>Total Other Support</b>	<b>\$ 27,885</b>	<b>\$ 18,278</b>	<b>\$ 18,889</b>	<b>\$ 14,121</b>	<b>\$ 18,964</b>
<b>ENTERPRISE (3000)</b>					
Salaries (100)	\$ -	\$ -	\$ -	\$ -	\$ -
Emp. Benefits (200)	-	-	-	-	-
Purch. Svc. (300-500)	6,223	5,500	12,813	8,065	7,600
Supplies (600)	1,449	1,500	1,500	456	1,500
<b>Total Enterprise</b>	<b>\$ 7,672</b>	<b>\$ 7,000</b>	<b>\$ 14,313</b>	<b>\$ 8,521</b>	<b>\$ 9,100</b>
<b>FACILITIES &amp; SITES (4000)</b>					
Purch. Svc. (300-500)					
Prioritized Site Improvements	\$ 173,276	\$ 620,000	\$ 620,000	\$ 360,295	\$ -
Site Improvement	35,916	27,500	27,500	28,099	30,000
Asphalt / Concrete	25,180	30,000	30,000	30,000	30,000
MS Roof	406,123	-	-	-	-
CES Playground Improvement	-	4,500	-	-	-
CES Building Improvement	-	-	29,246	-	29,246
GES Playground Improvement	9,403	-	-	-	-
GES Building Improvement	5,144	7,640	500	500	-
SES Building Improvement	-	12,800	42,619	-	40,303
WPHS Building Improvement	39,040	25,000	47,823	10,154	37,669
WPHS Alt Ed Facility Improve.	-	13,000	13,000	-	-
Prioritized Bldg. Improvements	147,460	620,000	620,000	460,475	176,750
Building Improvements	73,623	40,000	40,000	40,235	20,000
<b>Total Facilities &amp; Sites</b>	<b>\$ 915,165</b>	<b>\$ 1,400,440</b>	<b>\$ 1,470,688</b>	<b>\$ 929,758</b>	<b>\$ 363,968</b>
<b>DEBT SERVICE (5000)</b>					
Paying Agent Fee	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250
Interest - Lease Purchase	51,636	48,837	48,837	48,837	45,776
Principal - Lease Purchase	74,604	88,129	88,129	88,129	96,447
PERA Interest Expense	-	-	-	-	-
COP Administration Fee	2,100	2,000	2,100	2,100	2,100
Principal on COPs	405,000	410,000	410,000	410,000	420,000
Interest on COPs	316,848	309,305	309,305	309,305	300,585
<b>Total Debt Service</b>	<b>\$ 851,438</b>	<b>\$ 859,521</b>	<b>\$ 859,621</b>	<b>\$ 859,621</b>	<b>\$ 866,158</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,256,206</b>	<b>\$ 26,366,948</b>	<b>\$ 26,314,114</b>	<b>\$ 24,767,575</b>	<b>\$ 24,088,307</b>
<b>CONTINGENCY</b>					
Appropriated Reserves	\$ -	\$ 3,850,486	\$ 5,547,976	\$ -	\$ 4,673,904
Restricted Multiyear	-	415,026	415,026	-	420,887
Emergency Reserve Tabor 3%	-	797,670	809,403	-	741,667
<b>TOTAL CONTINGENCY</b>	<b>\$ -</b>	<b>\$ 5,063,182</b>	<b>\$ 6,772,405</b>	<b>\$ -</b>	<b>\$ 5,836,458</b>
<b>TOTAL EXP. &amp; CONTINGENCY</b>	<b>\$ 24,256,206</b>	<b>\$ 31,430,130</b>	<b>\$ 33,086,519</b>	<b>\$ 24,767,575</b>	<b>\$ 29,924,765</b>
<b>PER PUPIL EXPENDITURES</b>	<b>\$11,071</b>	<b>\$12,182</b>	<b>\$12,157</b>	<b>\$11,443</b>	<b>\$11,264</b>

**WOODLAND PARK SCHOOL DISTRICT RE-2  
BUDGET FY 2021**

**RISK MANAGEMENT**



<b>Fiscal Year</b>	<b>JUNE 2019 AUDITED ACTUAL 2019</b>	<b>JUNE 2019 ADOPTED BUDGET 2020</b>	<b>JAN 2020 REVISED BUDGET 2020</b>	<b>JUNE 2020 ESTIMATED ACTUAL 2020</b>	<b>JUNE 2020 PROPOSED BUDGET 2021</b>
<b><u>Beginning Fund Balance</u></b>	\$ 76,211	\$ 98,167	\$ 95,309	\$ 95,309	\$ 127,232
<b><u>REVENUES</u></b>					
Insurance Claims	\$ 3,664	\$ -	\$ -	\$ -	\$ -
Restitution	-	-	-	4,006	-
District Allocation	480,000	427,000	427,000	427,000	370,000
<b>TOTAL REVENUE</b>	<b>\$ 483,664</b>	<b>\$ 427,000</b>	<b>\$ 427,000</b>	<b>\$ 431,006</b>	<b>\$ 370,000</b>
<b>TOTAL REVENUE &amp; FUND BALANCE</b>	<b>\$ 559,875</b>	<b>\$ 525,167</b>	<b>\$ 522,309</b>	<b>\$ 526,315</b>	<b>\$ 497,232</b>
<b><u>EXPENDITURES</u></b>					
Purch. Svc.	\$ 80,524	\$ 131,000	\$ 131,000	\$ 65,745	\$ 83,331
Premiums	362,961	333,061	333,061	295,000	362,000
Supplies	2,114	36,106	33,248	20,000	21,901
Security Software	17,204	20,000	20,000	17,204	20,000
Equipment	1,763	5,000	5,000	1,134	10,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 464,566</b>	<b>\$ 525,167</b>	<b>\$ 522,309</b>	<b>\$ 399,083</b>	<b>\$ 497,232</b>



**WOODLAND PARK SCHOOL DISTRICT RE-2**  
**BUDGET FY 2021**

**FOOD SERVICE**



<b>Fiscal Year</b>	<b>JUNE 2019 AUDITED ACTUAL 2019</b>	<b>JUNE 2019 ADOPTED BUDGET 2020</b>	<b>JAN 2020 REVISED BUDGET 2020</b>	<b>JUNE 2020 ESTIMATED ACTUAL 2020</b>	<b>JUNE 2020 PROPOSED BUDGET 2021</b>
<b><u>Beginning Fund Balance</u></b>	<b>\$ 163,051</b>	<b>\$ 99,746</b>	<b>\$ 112,487</b>	<b>\$ 112,487</b>	<b>\$ 101,129</b>
<b><u>LOCAL REVENUES</u></b>					
Student Lunches	\$ 201,742	\$ 201,114	\$ 201,114	\$ 143,233	\$ 195,284
Student Breakfast	30,608	30,413	30,413	28,279	33,448
Student Ala Carte	89,231	188,522	188,522	52,590	115,732
Adult Ala Carte	12,880	13,241	13,241	6,614	8,993
Catered Services	39,287	32,679	32,679	27,274	37,603
Other Local Sources	-	-	-	2,279	-
Transfer From GF	427	-	-	-	-
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 374,175</b>	<b>\$ 465,969</b>	<b>\$ 465,969</b>	<b>\$ 260,269</b>	<b>\$ 391,060</b>
<b><u>STATE REVENUES</u></b>					
State Matching Funds	\$ 6,148	\$ 6,148	\$ 6,148	\$ 6,008	\$ 6,008
Smart Start Breakfast	2,435	-	-	1,538	-
Reduced Student Lunch	5,002	-	-	4,298	-
Misc. Other State Agencies	-	-	-	-	-
<b>TOTAL STATE REVENUES</b>	<b>\$ 13,585</b>	<b>\$ 6,148</b>	<b>\$ 6,148</b>	<b>\$ 11,844</b>	<b>\$ 6,008</b>
<b><u>FEDERAL REVENUES</u></b>					
Fed. Reimb. Lunch	\$ 255,911	\$ 283,791	\$ 283,791	\$ 157,957	\$ 286,549
Fed. Reimb. Breakfast	77,779	70,948	70,948	52,474	75,000
CARES Act COVID19 Funds	-	-	-	273,122	-
USDA Commodities	50,909	49,082	49,082	49,082	48,212
<b>TOTAL FED REVENUES</b>	<b>\$ 384,599</b>	<b>\$ 403,821</b>	<b>\$ 403,821</b>	<b>\$ 532,635</b>	<b>\$ 409,761</b>
<b>TOTAL REVENUES</b>	<b>\$ 772,359</b>	<b>\$ 875,938</b>	<b>\$ 875,938</b>	<b>\$ 804,748</b>	<b>\$ 806,829</b>
<b>TOTAL REVENUE &amp; FUND BALANCE</b>	<b>\$ 935,410</b>	<b>\$ 975,684</b>	<b>\$ 988,425</b>	<b>\$ 917,235</b>	<b>\$ 907,958</b>
<b><u>EXPENDITURES</u></b>					
Salaries	\$ 338,091	\$ 378,314	\$ 378,314	\$ 340,000	\$ 364,777
Benefits	86,219	98,149	98,149	85,000	73,247
Admin/Management Fee	47,978	52,397	52,397	50,000	50,969
Purchased Services	13,007	19,014	21,014	15,000	19,714
Liability Ins.	6,601	6,081	6,081	5,000	5,920
Food Costs	245,094	264,606	264,606	240,000	233,179
Supplies	34,017	33,050	35,050	31,330	32,149
USDA Commodities	50,909	49,082	49,082	49,082	48,212
Equipment	1,007	30,000	26,000	694	26,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 822,923</b>	<b>\$ 930,693</b>	<b>\$ 930,693</b>	<b>\$ 816,106</b>	<b>\$ 854,167</b>
<b><u>CONTINGENCY</u></b>					
Non Spendable Fund Balance	\$ -	\$ -	\$ 14,164	\$ -	\$ 11,912
Appropriated Reserve	-	44,991	43,568	-	41,879
<b>TOTAL EXP. &amp; CONTINGENCY</b>	<b>\$ 822,923</b>	<b>\$ 975,684</b>	<b>\$ 988,425</b>	<b>\$ 816,106</b>	<b>\$ 907,958</b>

**WOODLAND PARK SCHOOL DISTRICT RE-2****BUDGET FY 2021****DESIGNATED  
PURPOSE GRANTS**

Fiscal Year

**LOCAL REVENUES**

	<b>JUNE 2019 AUDITED ACTUAL 2019</b>	<b>JUNE 2019 ADOPTED BUDGET 2020</b>	<b>JAN 2020 REVISED BUDGET 2020</b>	<b>JUNE 2020 ESTIMATED ACTUAL 2020</b>	<b>JUNE 2020 PROPOSED BUDGET 2021</b>
Wellness Mini Grants	\$ 7,255	\$ 10,450	\$ 13,310	\$ 5,814	\$ 7,496
Newmont CC/V Mine Grant	13,417	26,582	26,582	21,022	25,560
Colo. Ed. Initiative Sern Grant	-	-	11,000	3,036	7,937
Mini Grants	682	24,318	13,318	2,092	22,226
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 21,354</b>	<b>\$ 61,350</b>	<b>\$ 64,210</b>	<b>\$ 31,964</b>	<b>\$ 63,219</b>

**STATE REVENUE**

Wellness	\$ 38,178	\$ 39,993	\$ 37,622	\$ 37,622	\$ 40,000
Read Act	83,880	105,865	115,961	115,961	76,705
State Mini Grants & Carryover	3,487	11,600	11,600	1,600	31,600
State Library Grant	3,880	4,000	5,168	5,168	5,000
School Counselor Corp Grant	-	48,300	50,000	26,041	384,409
School Health Fnd. MS	-	-	-	-	-
School Professional Grant	-	200,000	200,000	186,015	217,760
School Health Prof. Grant	140,309	133,000	133,000	133,000	-
Suicide Prevention Grant	17,439	19,993	19,993	18,273	19,986
Colo. School Security Grant	22,455	312,500	312,455	920	311,535
GF Transfer In - Co School Security	55,000	55,000	-	-	-
Colo. Computer Science Education	90	-	-	-	-
EARSS Restore Practice - WPHS	144,829	145,134	152,399	143,128	121,426
WPHS AP Pilot Program	6,453	-	9,500	4,750	4,750
Kindergarten Equipment	-	-	37,415	2,957	46,797
URHN Substance Abuse Prevention	-	-	-	-	169,999
SWAP	248,266	332,355	332,355	332,355	331,748
<b>TOTAL STATE REVENUE</b>	<b>\$ 764,266</b>	<b>\$ 1,407,740</b>	<b>\$ 1,417,468</b>	<b>\$ 1,007,790</b>	<b>\$ 1,761,715</b>

**FEDERAL REVENUE**

Title IA	\$ 281,091	\$ 270,851	\$ 282,873	\$ 255,464	\$ 294,486
Title I Distinguished School Award	-	10,000	10,000	-	10,000
Title IIA Teacher Quality	65,495	68,162	69,121	65,266	68,100
Title III ELL	4,121	3,826	3,826	3,826	4,140
Title IVA (combined with Title IIA)	19,069	19,997	19,997	19,997	19,593
ESSER	-	-	-	-	218,375
Coronavirus Relief Fund	-	-	1,117,040	10,000	1,107,040
Carl Perkins	45,877	50,000	35,020	40,574	40,000
<b>TOTAL FEDERAL REVENUE</b>	<b>\$ 415,653</b>	<b>\$ 422,836</b>	<b>\$ 1,537,877</b>	<b>\$ 395,127</b>	<b>\$ 1,761,734</b>

**TOTAL REVENUE**

<b>TOTAL REVENUE</b>	<b>\$ 1,201,273</b>	<b>\$ 1,891,926</b>	<b>\$ 3,019,555</b>	<b>\$ 1,434,881</b>	<b>\$ 3,586,668</b>
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**WOODLAND PARK SCHOOL DISTRICT RE-2****BUDGET FY 2021****DESIGNATED  
PURPOSE GRANTS**

Fiscal Year

**LOCAL EXPENDITURES**

	<b>JUNE 2019 AUDITED ACTUAL 2019</b>	<b>JUNE 2019 ADOPTED BUDGET 2020</b>	<b>JAN 2020 REVISED BUDGET 2020</b>	<b>JUNE 2020 ESTIMATED ACTUAL 2020</b>	<b>JUNE 2020 PROPOSED BUDGET 2021</b>
Wellness Mini Grants	\$ 7,255	\$ 10,450	\$ 13,310	\$ 5,814	\$ 7,496
Newmont CC/V Mine Grant	13,417	26,582	26,582	21,022	25,560
Colo. Ed. Initiative Sern Grant	-	-	11,000	3,036	7,937
Mini Grants	682	24,318	13,318	2,092	22,226
<b>TOTAL LOCAL EXPENDITURES</b>	<b>\$ 21,354</b>	<b>\$ 61,350</b>	<b>\$ 64,210</b>	<b>\$ 31,964</b>	<b>\$ 63,219</b>

**STATE EXPENDITURES**

Wellness	\$ 38,178	\$ 39,993	\$ 37,622	\$ 37,622	\$ 40,000
Read Act	83,880	105,865	115,961	115,961	76,705
State Mini Grants & Carryover	3,487	11,600	11,600	1,600	31,600
State Library Grant	3,880	4,000	5,168	5,168	5,000
School Counselor Corp Grant	-	48,300	50,000	26,041	384,409
School Health Fnd. MS	-	-	-	-	-
School Professional Grant	-	200,000	200,000	186,015	217,760
School Health Prof. Grant	140,309	133,000	133,000	133,000	
Suicide Prevention Grant	17,439	19,993	19,993	18,273	19,986
Colo. School Security Grant	22,455	312,500	312,455	920	311,535
GF Transfer In - Co School Security	55,000	55,000	-	-	-
Colo. Computer Science Education	90	-	-	-	-
EARSS Restore Practice - WPHS	144,829	145,134	152,399	143,128	121,426
WPHS AP Pilot Program	6,453	-	9,500	4,750	4,750
Kindergarten Equipment	-	-	37,415	2,957	46,797
URHN Substance Abuse Prevention					169,999
SWAP	248,266	332,355	332,355	332,355	331,748
<b>TOTAL STATE EXPENDITURES</b>	<b>\$ 764,266</b>	<b>\$ 1,407,740</b>	<b>\$ 1,417,468</b>	<b>\$ 1,007,790</b>	<b>\$ 1,761,715</b>

**FEDERAL EXPENDITURES**

Title IA	\$ 281,091	\$ 270,851	\$ 282,873	\$ 255,464	\$ 294,486
Title I Distinguished School Award	-	10,000	10,000	-	10,000
Title IIA Teacher Quality	65,498	68,162	69,121	65,266	68,100
Title III ELL	4,121	3,826	3,826	3,826	4,140
Title IVA (combined with Title IIA)	19,066	19,997	19,997	19,997	19,593
ESSER	-	-	-	-	218,375
Coronavirus Relief Fund	-	-	1,117,040	10,000	1,107,040
Carl Perkins	45,877	50,000	35,020	40,574	40,000
<b>TOTAL FEDERAL EXPENDITURES</b>	<b>\$ 415,653</b>	<b>\$ 422,836</b>	<b>\$ 1,537,877</b>	<b>\$ 395,127</b>	<b>\$ 1,761,734</b>

**TOTAL EXPENDITURES**

<b>\$ 1,201,273</b>	<b>\$ 1,891,926</b>	<b>\$ 3,019,555</b>	<b>\$ 1,434,881</b>	<b>\$ 3,586,668</b>
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WOODLAND PARK SCHOOL DISTRICT RE-2  
BUDGET FY 2021

GRANTS BY PROGRAM



Fiscal Year	JUNE 2019 AUDITED ACTUAL 2019	JUNE 2019 ADOPTED BUDGET 2020	JAN 2020 REVISED BUDGET 2020	JUNE 2020 ESTIMATED ACTUAL 2020	JUNE 2020 PROPOSED BUDGET 2021
<b>INSTRUCTIONAL (1000-1699)</b>					
Salaries (100)	\$ 98,582	\$ 119,486	\$ 127,945	\$ 117,945	\$ 309,960
Emp. Benefits (200)	30,856	39,930	40,028	39,862	96,277
Purch. Svc. (300-500)	7,982	12,500	18,395	13,585	297,272
Supplies (600)	35,405	73,410	1,185,193	47,838	484,319
Property (700)	45,877	50,000	71,525	30,251	386,797
<b>Total Instructional</b>	<b>\$ 218,702</b>	<b>\$ 295,326</b>	<b>\$ 1,443,086</b>	<b>\$ 249,481</b>	<b>\$ 1,574,625</b>
<b>SPECIAL EDUCATION (1700-1799)</b>					
Salaries (100)	\$ 87,223	\$ 94,485	\$ 100,409	\$ 100,409	\$ 96,597
Emp. Benefits (200)	28,710	41,567	35,643	35,643	39,277
<b>Total Special Education</b>	<b>\$ 115,933</b>	<b>\$ 136,052</b>	<b>\$ 136,052</b>	<b>\$ 136,052</b>	<b>\$ 135,874</b>
<b>SUPPORT SERVICES STUDENTS (2100)</b>					
Salaries (100)	\$ 181,235	\$ 374,464	\$ 378,453	\$ 360,328	\$ 654,772
Emp. Benefits (200)	46,171	113,150	109,793	105,705	202,063
Purch. Svc. (300-500)	16,599	55,070	63,070	60,234	105,657
Supplies (600)	5,973	13,107	19,502	14,396	33,325
Property (700)	700	400	400	400	-
<b>Total Student Support</b>	<b>\$ 250,678</b>	<b>\$ 556,191</b>	<b>\$ 571,218</b>	<b>\$ 541,063</b>	<b>\$ 995,817</b>
<b>INST. STAFF SUPPORT (2200)</b>					
Salaries (100)	\$ 364,900	\$ 357,793	\$ 378,760	\$ 345,291	\$ 162,131
Emp. Benefits (200)	117,712	127,087	124,156	117,008	59,682
Purch. Svc. (300-500)	10,697	6,300	7,200	4,364	7,666
Supplies (600)	11,214	9,759	10,710	7,010	8,679
Equipment (700)	700	-	-	-	-
<b>Total Inst. Staff Support</b>	<b>\$ 505,223</b>	<b>\$ 500,939</b>	<b>\$ 520,826</b>	<b>\$ 473,673</b>	<b>\$ 238,158</b>
<b>SCHOOL ADMIN. (2400)</b>					
Salaries (100)	\$ 1,330	\$ 1,313	\$ 1,313	\$ 1,313	\$ 1,308
Emp. Benefits (200)	270	287	287	287	292
<b>Total School Admin.</b>	<b>\$ 1,600</b>	<b>\$ 1,600</b>	<b>\$ 1,600</b>	<b>\$ 1,600</b>	<b>\$ 1,600</b>
<b>BUSINESS SVCS. (2500)</b>					
Salaries (100)	\$ 23,390	\$ 23,270	\$ 23,270	\$ 23,270	\$ 28,728
Emp. Benefits (200)	6,610	6,730	6,730	6,730	8,105
<b>Total Business Svcs.</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 36,833</b>
<b>OPER. &amp; MAINT. (2600)</b>					
Purch. Svc. (300-500)	\$ -	\$ 500	\$ 500	\$ -	\$ 500
Supplies (600)	15,982	3,318	3,318	2,092	91,226
Equipment (700)	6,360	500	500	-	500
<b>Total Oper &amp; Maint.</b>	<b>\$ 22,342</b>	<b>\$ 4,318</b>	<b>\$ 4,318</b>	<b>\$ 2,092</b>	<b>\$ 92,226</b>
<b>CENTRAL SUPPORT (2800)</b>					
Purch. Svc. (300-500)	\$ 750	\$ -	\$ -	\$ -	\$ -
Supplies (600)	1,000	-	-	-	-
<b>Total Central Support</b>	<b>\$ 1,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FACILITIES &amp; SITES (4000)</b>					
Cap. Improvements (700)	\$ 55,045	\$ 367,500	\$ 312,455	\$ 920	\$ 511,535
<b>TOTAL GRANT EXPENDITURES</b>	<b>\$ 1,201,273</b>	<b>\$ 1,891,926</b>	<b>\$ 3,019,555</b>	<b>\$ 1,434,881</b>	<b>\$ 3,586,668</b>

**WOODLAND PARK SCHOOL DISTRICT RE-2**  
**BUDGET FY 2021**

**PUPIL ACTIVITY**  
**SPECIAL REVENUE FUND**



<b>Fiscal Year</b>	<b>JUNE 2019 AUDITED ACTUAL 2019</b>	<b>JUNE 2019 ADOPTED BUDGET 2020</b>	<b>JAN 2020 REVISED BUDGET 2020</b>	<b>JUNE 2020 ESTIMATED ACTUAL 2020</b>	<b>JUNE 2020 PROPOSED BUDGET 2021</b>
<b><u>Beginning Cash Balance</u></b>	<b>\$ 419,399</b>	<b>\$ 419,399</b>	<b>\$ 459,629</b>	<b>\$ 459,629</b>	<b>\$ 582,759</b>
<b><u>REVENUE</u></b>					
Online Payment Fee	\$ 31,116	\$ 30,000	\$ 35,000	\$ 38,130	\$ 40,000
Gateway Elementary	28,550	40,000	40,000	25,000	30,000
Columbine Elementary	63,784	100,000	80,000	40,000	50,000
Summit Elementary	16,126	30,000	30,000	15,000	25,000
Middle School	191,771	300,000	250,000	110,000	200,000
High School	475,345	500,000	500,000	305,000	500,000
<b>TOTAL REVENUE</b>	<b>\$ 806,692</b>	<b>\$ 1,000,000</b>	<b>\$ 935,000</b>	<b>\$ 533,130</b>	<b>\$ 845,000</b>
<b><u>EXPENDITURES</u></b>					
Paying Agent Fee	\$ 31,266	\$ 30,000	\$ 35,000	\$ 25,000	\$ 40,000
Gateway Elementary	30,955	40,000	40,000	17,000	30,000
Columbine Elementary	50,341	100,000	80,000	9,000	50,000
Summit Elementary	17,326	30,000	30,000	12,000	25,000
Middle School	173,386	300,000	250,000	86,000	200,000
High School	463,188	500,000	500,000	261,000	500,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 766,462</b>	<b>\$ 1,000,000</b>	<b>\$ 935,000</b>	<b>\$ 410,000</b>	<b>\$ 845,000</b>

**WOODLAND PARK SCHOOL DISTRICT RE-2  
BUDGET FY 2021**

**TRANSPORTATION**



<b>Fiscal Year</b>	<b>JUNE 2019 AUDITED ACTUAL 2019</b>	<b>JUNE 2019 ADOPTED BUDGET 2020</b>	<b>JAN 2020 REVISED BUDGET 2020</b>	<b>JUNE 2020 ESTIMATED ACTUAL 2020</b>	<b>JUNE 2020 PROPOSED BUDGET 2021</b>
<b><u>Beginning Fund Balance</u></b>	\$ 5,806	\$ 5,805	\$ 12,275	\$ 12,275	\$ 43,122
<b><u>REVENUES</u></b>					
Transportation Fees	\$ 21,166	\$ 25,000	\$ 25,000	\$ 15,743	\$ 20,100
State Reimbursement	272,834	260,000	254,999	254,999	250,000
CDE Transportation Audit Adj.	-	2,710	(2,710)	(2,710)	-
<b>TOTAL REVENUES</b>	<b>\$ 294,000</b>	<b>\$ 287,710</b>	<b>\$ 277,289</b>	<b>\$ 268,032</b>	<b>\$ 270,100</b>
<b>TOTAL REVENUE &amp; FUND BALANCE</b>	<b>\$ 299,806</b>	<b>\$ 293,515</b>	<b>\$ 289,564</b>	<b>\$ 280,307</b>	<b>\$ 313,222</b>
<b><u>EXPENDITURES</u></b>					
Contracted Transportation Svc.	\$ 287,531	\$ 293,515	\$ 289,564	\$ 237,185	\$ 313,222
<b>TOTAL EXPENDITURES</b>	<b>\$ 287,531</b>	<b>\$ 293,515</b>	<b>\$ 289,564</b>	<b>\$ 237,185</b>	<b>\$ 313,222</b>





**SPECIFIC BUDGET RESOLUTION #1  
Fiscal Year 2020-2021**

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 2020-2021 according to the following schedule:

**GENERAL FUND**

OYO Salaries & Benefits	\$ 653,950		
Medicaid Carryover Salaries & Benefits	\$ 221,245	<b>Subtotal</b>	<b>\$ 875,195</b>
Transportation	\$ 278,833		
Vestibule Project Carryover	\$ 176,750		
SWAP Support	\$ 165,874		
SRO Services	\$ 32,884	<b>Subtotal</b>	<b>\$ 654,341</b>
Rural Allocation Carryover	\$ 171,006	<b>Subtotal</b>	<b>\$ 171,006</b>
		<b>TOTAL</b>	<b>\$ 1,700,542</b>

**RISK MANAGEMENT**

Purchased Services & Premiums	\$ 127,232	<b>TOTAL</b>	<b>\$ 127,232</b>
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**FOOD SERVICE**

Supplies & Equipment	\$ 101,129	<b>TOTAL</b>	<b>\$ 101,129</b>
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**TRANSPORTATION**

Purchased Services	\$ 43,122	<b>TOTAL</b>	<b>\$ 43,122</b>
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**PUPIL ACTIVITY**

Purchased Services, Supplies & Equipment	\$ 582,759	<b>TOTAL</b>	<b>\$ 582,759</b>
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**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.

\_\_\_\_\_  
Beth Huber, Board President

\_\_\_\_\_  
Date



**REVISED APPROPRIATION RESOLUTION FY 2021**

**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, 2020 and ending June 30, 2021.**

<b>FUND</b>	<b>AMOUNT</b>
General Fund	\$ 29,924,765
Risk Management	\$ 497,232
Food Service	\$ 907,958
Designated Purpose Grants	\$ 3,586,668
Pupil Activity Special Revenue Fund	\$ 845,000
Transportation	<u>\$ 313,222</u>
<b>TOTAL APPROPRIATIONS</b>	<b><u><u>\$ 36,074,845</u></u></b>

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Beth Huber, Board President, in accordance with CRS 22-44-110(4)

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Date Adopted