

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

Budget for Adoption
Fiscal Year 2021-2022

June 23, 2021



Prepared by Business Services

TABLE OF CONTENTS

Introduction 1

Budget Process & Philosophy 1

Program Funding Update 2

Tax Burden on Citizens..... 3

Sales Tax Information..... 4

Budgets: All Funds..... 5

General Fund Revenue Sources Information..... 5

General Fund Expenditures Information 5

General Fund Budget Forecast..... 5

COVID-19 Impact 6

Federal Stimulus Funding..... 6

Summary..... 7

Board of Education 8

District Administration 8

Budget Basics..... 9

Budget Calendar..... 12

Pertinent Constitutional Provisions..... 12

Assessed Valuation, Pupil Count, Mill Levy 13

General Fund Revenue..... 14

General Fund Expenditures..... 15

Risk Management Fund 18

Food Service Fund..... 19

Designated Purpose Grants..... 20

Pupil Activity Special Revenue Fund..... 24

Transportation Fund..... 25

EXECUTIVE SUMMARY

Introduction

The administration of Woodland Park School District Re-2 (WPSD) presents the Proposed Budget for Fiscal Year 2021-2022 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 30th 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 Academic Success, Educator Talent, Social Emotional Growth and Communication throughout the 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.

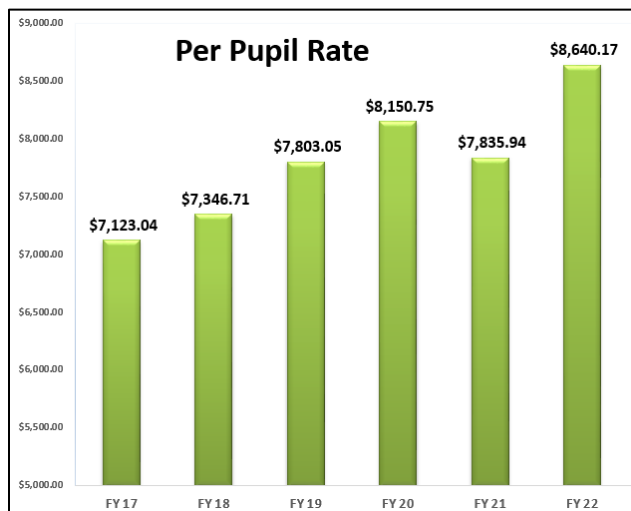
Program Funding Update

The Fiscal Year 2021-2022 Proposed Budget reflects a funded pupil count of 2,123.1 students established by the Colorado Public School Finance Act. This includes, for just the third year, full count for kindergarteners in the District. Because WPSD Re-2 has experienced a prolonged period of declining enrollment, a 5-year

FY 20 Actual		FY 21 Actual		FY 22 Budgeted	
Head Count	2288	Head Count	2056	Head Count	1861
		vs. FY 20 Actual	-232	vs. FY 21 Actual	-195
			-10.1%		-9.5%
FY 20 Actual		FY 21 Actual		FY 22 Budgeted	
Funded Pupil Count	2316.0	Funded Pupil Count	2236.3	Funded Pupil Count	2123.1
		vs. FY 20 Actual	-79.7	vs. FY 21 Actual	-113.2
			-3.4%		-5.1%

average for funded pupil count is used for the District's program funding. The 2,123.1 pupils represent a 5-year average for fiscal years 2017-2018 through 2021-2022. This figure reflects a funded pupil decrease of 113.2 students from fiscal year 2020-2021.

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. Though rates rebounded through 2019-2020, the COVID-19 Pandemic and corresponding State of Colorado economic situation triggered a

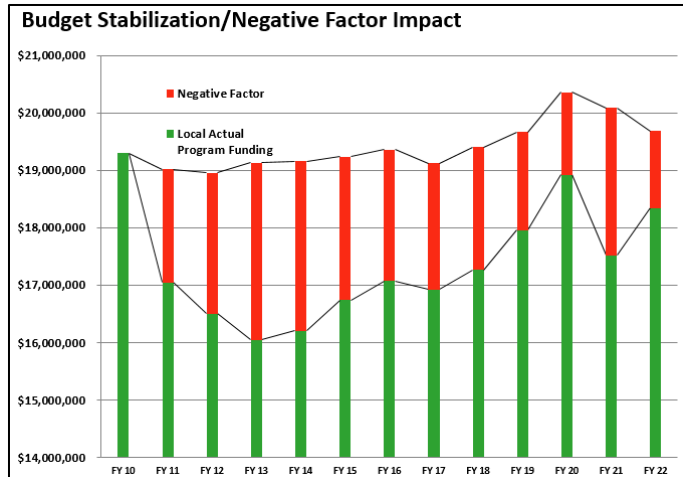


drastic per pupil rate reduction in FY 21 and subsequent rebound in FY 22. The established rate for 2021-2022 increases per pupil funding by \$804.23 per student. This increase is accomplished by way of a Negative Factor buydown and legislative adjustments to the 'At-Risk' and other factors in the FY 22 School Finance Formula. However, much of the per pupil rate increase is offset by declining enrollment.

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 ongoing impact of the Negative Factor on WPSD is illustrated on page 3:

Over the course of 12 fiscal years including 2021-2022, the Budget Stabilization Factor has reduced funding to the Woodland Park School District Re-2 by \$26,626,881. The increase in District per pupil funding in FY 22 essentially comes from the restoration of the Negative Factor to approximately its FY 20 level.



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 5th, 2016 residents of the City of Woodland Park approved a 1.09% sales tax increase effective July 1st, 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.

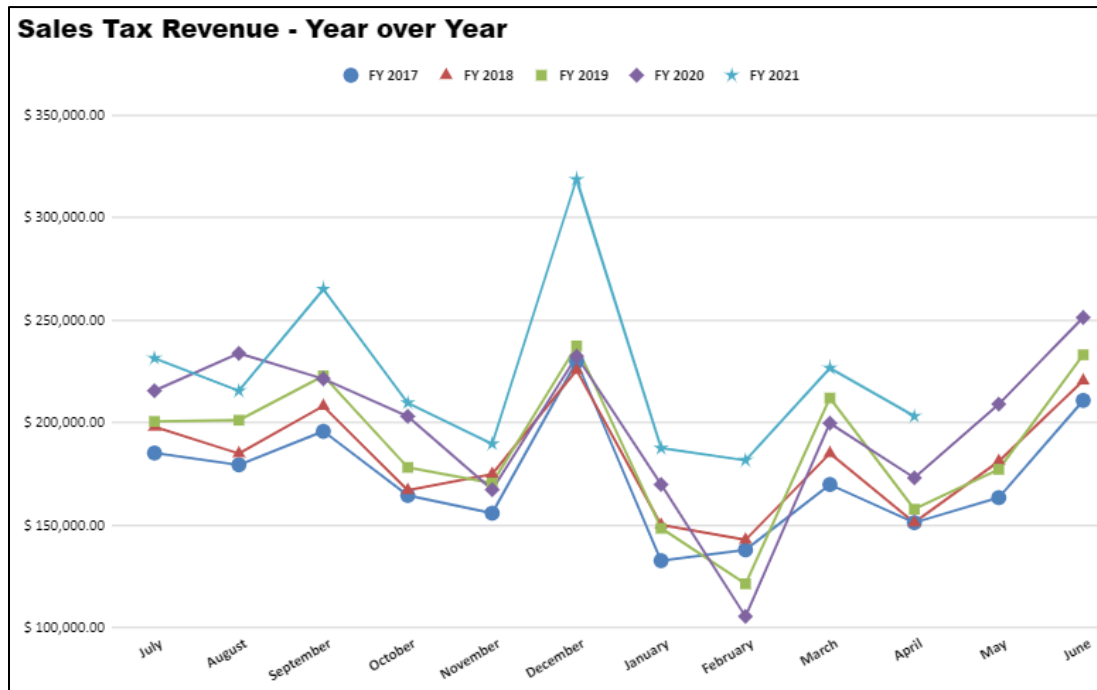
Effective January 1st, 2018, the residential assessment rate in Colorado dropped from 7.96% to 7.20%. On April 30th, 2019, the Colorado General Assembly passed SB19-255 and further reduced the residential assessment rate from 7.20% to 7.15% for property tax years 2019 and beyond. Amendment B, passed by voters in 2020 freezes the 7.15% rate. Considering this change, the projected certified 2021-2022 property tax impact from WPSD on a \$300,000 home is 27.423 mills, which equals \$588 annually. The certified property tax impact from WPSD on a \$300,000 commercial property is estimated to be 27.423 mills, which equals \$2,386 annually.

Sales Tax Collection

WPSD projects far higher than expected sales tax receipts of \$2,621,886 in Fiscal Year 2020-2021. This projection is approximately 10.07% higher than the same 12-month projected collection of \$2,382,083 in Fiscal Year 2019-2020! The extraordinary sales tax revenue is driven by the COVID-19 Pandemic. WPSD is projecting more modest sales tax growth in 2021-22 of approximately 3%.

Historical Sales Tax Information

A look at Sales Tax Revenue from its implementation through April 2021:



2021-2022 Sales Tax Information

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

Budgeted Sales Tax Uses by Category 2021-2022	Dollars	Percent
Salaries & Benefits	\$ 1,785,687	65.9%
C.O.P. Lease Payments	\$ 715,865	26.4%
Facilities & Maintenance	\$ 40,000	1.5%
Safety & Security	\$ 53,000	2.0%
Technology	\$ 40,000	1.5%
Innovative Programming & Other	\$ 75,850	2.8%
Budgeted Total	\$ 2,710,402	

Budgets: All Funds

Tables with revised revenues and expenditures for all funds of the Woodland Park School District Re-2 are here 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 nearly 77% 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. In part due to the COVID-19 economic disruption, WPSD is experiencing somewhat unpredictable revenue fluctuations over the past few fiscal years.

General Fund Expenditures

The Revised Budget includes moderate compensation increases for FY 2022. Benefits costs for employee health insurance continue to rise and the District aims to reduce such reductions by switching health benefits carriers in FY 2022. 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 portions of General Fund reserves to cover long term impacts of the COVID-19 Pandemic.

General Fund Budget Forecast

WOODLAND PARK SCHOOL DISTRICT RE-2 ALL FUNDS REVENUE FY 2022			
FUND	JANUARY 2021 REVISED BUDGET FY 2021	JUNE 2021 PROPOSED BUDGET FY 2022	Increase (Decrease)
General (10)	\$ 22,785,373	\$ 23,944,669	\$ 1,159,296
Risk Management (18)	\$ 372,833	\$ 401,401	\$ 28,568
Food Service (21)	\$ 1,290,166	\$ 896,287	\$ (393,879)
Designated Purpose Grants (22)	\$ 4,752,637	\$ 5,315,519	\$ 562,882
Pupil Activity Agency (23)	\$ 725,000	\$ 885,000	\$ 160,000
Transportation (25)	\$ 270,100	\$ 270,000	\$ (100)
TOTAL REVENUES	\$ 30,196,109	\$ 31,712,876	\$ 1,516,767

WOODLAND PARK SCHOOL DISTRICT RE-2 ALL FUNDS EXPENDITURES FY 2022			
FUND	JANUARY 2021 REVISED BUDGET FY 2021	JUNE 2021 PROPOSED BUDGET FY 2022	Increase (Decrease)
General (10)	\$ 24,005,008	\$ 24,557,782	\$ 552,774
Risk Management (18)	\$ 516,218	\$ 444,000	\$ (72,218)
Food Service (21)	\$ 1,033,316	\$ 991,838	\$ (41,478)
Designated Purpose Grants (22)	\$ 4,752,637	\$ 5,315,519	\$ 562,882
Pupil Activity Agency (23)	\$ 725,000	\$ 885,000	\$ 160,000
Transportation (25)	\$ 325,299	\$ 393,670	\$ 68,371
TOTAL EXPENDITURES	\$ 31,357,478	\$ 32,587,809	\$ 1,230,331

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. However, it is still unknown how the pandemic declines will rebound in FY 22. WPSD will continue to monitor trends in Woodland Park, Teller County and along the Front Range then revise its forecast accordingly.

Assumptions and concerns for future budgets include:

- Impacts of ongoing COVID-19 economic disruptions on educational delivery, program offerings, future enrollment figures, staffing levels, student count timing and methods.
- Drastic funding fluctuations and adjustments due to COVID-19 and the State of Colorado economy.
- Irregular expansion and contraction of the Budget Stabilization Factor statewide over a period that spans multiple fiscal years.
- Local sales tax revenue changes.
- Levels of competitive compensation to retain and attract staff members Districtwide.
- 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 FY 2022 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 stakeholder conversations.

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 or even years. WPSD has prioritized stimulus funds and the use of General Fund reserves to help navigate economic uncertainty in FY 2022. Additionally, as pandemic-related economic data becomes more readily available, WPSD plans to continuously engage stakeholders throughout the 2021-2022 school year to make the necessary adjustments in planning for the 2021-2022 fiscal year and beyond.

Stimulus Funding

While the current Colorado economy is dramatically affecting the General Fund, WPSD has received, and is scheduled to receive more, federal stimulus funds that are reflected in the Grants Fund. In 2021-2022, this revenue is designated as 'ESSER' funds. Not intended to be operational revenue in the General

Fund, these monies are designed to directly address the impacts of COVID-19 on WPSD learning delivery and operations. WPSD is utilizing stimulus funds to address restoration of pandemic-related learning loss, remote learning needs, indoor air quality improvements, personal protective equipment and cleaning supplies among other items. The allocation of these funds is refined regularly as guidance is received from the Colorado Department of Education. Additionally, WPSD solicits input from families, students and staff during the budget planning of the use of ESSER funds. This process is ongoing as the District refines its expenditure needs and completes its ESSER applications.

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 2021-2022 Proposed Budget was delivered to the Board of Education on June 9th, 2021 and was discussed at a Budget Public Hearing on June 23rd, 2021 at 6:00 p.m. at the District Administration boardroom. The budget was initially adopted by the Board of Education on June 23rd, 2021 and will be evaluated for revision until January 31st, 2022. 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**

Nancy Lecky, President	District D
Corbin Graber, Vice President	District E
Chris Austin, Secretary	District A
<i>vacant</i> , Director	District B
<i>vacant</i> , Director	District C

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

Dr. Mathew Neal	Superintendent	(719) 686-2000
Tina Cassens	Executive Director of Student Success	(719) 686-2011
Del Garrick	Executive Director of Human Resources	(719) 686-2028
Brian Gustafson	Executive Director of Business Services	(719) 686-2006
Miles Tuttle	Executive Director of Technology & Operations	TBD
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 2021-2022

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 = \$7,225.28 in FY 22
 - 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

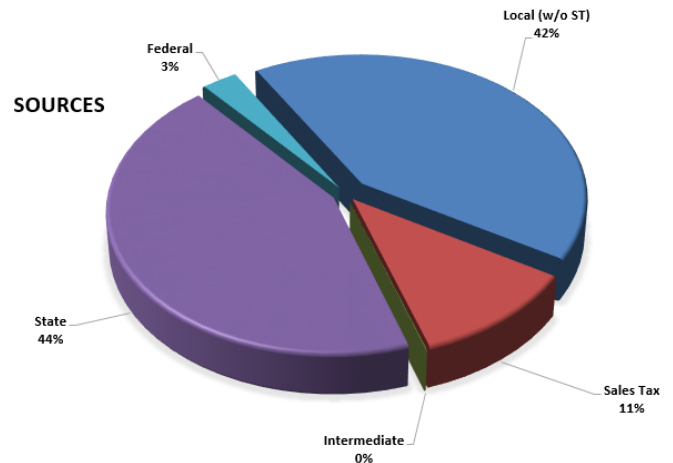
Revenue generated from mill levy certification. The state sets this mill levy for the General Fund.

▪ 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 1/1000th 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

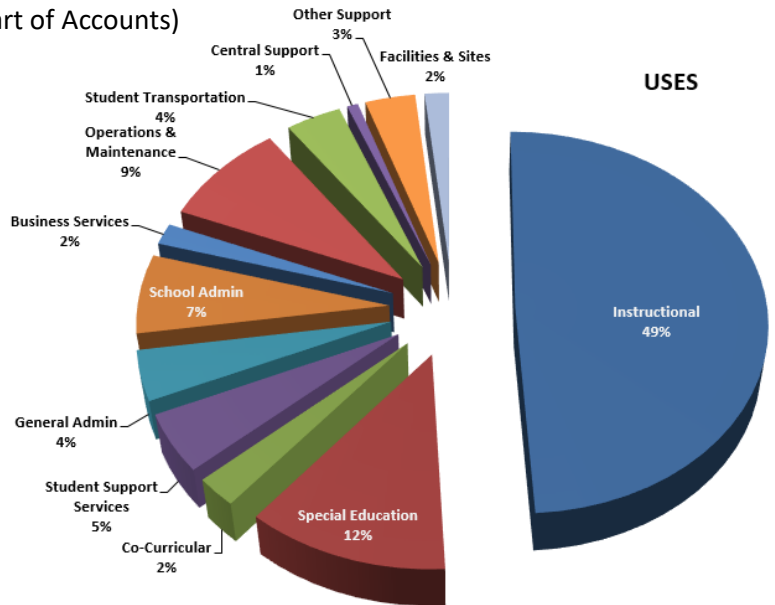
• Other Local Revenue

- 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-leaves
- **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
- **Total Program Mill Levy Tax Credit (2021):**
 - Total program mill levies were previously erroneously reduced
 - Local property tax credit phase out beginning in 2021 for districts to get to the minimum of 27 program mills

Sources:
 Colorado Department of Education "Financial Policies and Procedures Handbook 2020 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 Revised Budget FY 21

WOODLAND PARK SCHOOL DISTRICT RE-2
ASSESSED VALUATION, PUPIL COUNT, MILL LEVY FY 2022



ASSESSED VALUATION	2017	2018	2019	2020	2021
Teller County	\$255,708,976	\$261,254,283	\$304,276,444	\$307,126,168	\$324,250,361

FUNDED PUPIL COUNT (FPC)	Oct. 2017	Oct. 2018	Oct. 2019	Oct. 2020	Oct. 2021
	<u>5yr Avg.</u>	<u>5yr Avg.</u>	<u>5yr Avg.</u>	<u>5yr Avg.</u>	<u>5yr Avg.</u>
	2347.8	2301.0	2316.0	2236.3	2123.1
	<u>FPC</u>	<u>FPC</u>	<u>FPC</u>	<u>FPC</u>	<u>FPC</u>
	2321.0	2191.0	2164.5	1989.0	1812.5

MILL LEVY (Collection Year)	2018	2019	2020	2021	2022
General Fund	22.550	22.550	22.550	22.550	23.550
Credits, Abate., Omissions	0.044	0.023	0.008	0.507	0.481
Mill Levy Override	4.302	4.211	3.615	3.582	3.392
Bond Redemption	0.000	0.000	0.000	0.000	0.000
TOTAL	26.896	26.784	26.173	26.639	27.423

WOODLAND PARK SCHOOL DISTRICT RE-2

GENERAL FUND

REVENUE FY 2022



Fiscal Year	JUNE 2020 AUDITED ACTUAL 2020	JUNE 2020 ADOPTED BUDGET 2021	JAN 2021 REVISED BUDGET 2021	JUNE 2021 ESTIMATED ACTUAL 2021	JUNE 2021 ADOPTED BUDGET 2022
<u>Beginning Fund Balance</u>	\$ 9,122,292	\$ 7,537,483	\$ 8,772,351	\$ 8,772,351	\$ 9,376,088
<u>LOCAL SOURCES</u>					
Property Tax	\$ 7,866,719	\$ 8,160,017	\$ 8,025,695	\$ 8,025,695	\$ 8,736,096
Specific Ownership Tax	868,147	840,000	840,000	840,000	850,000
Local Sales Tax	2,382,083	2,357,673	2,405,903	2,405,903	2,710,402
Del. Tax & Int./Cr & Abatements	(107,245)	15,000	10,000	110,000	15,000
Tuition Fees	373,458	341,000	379,798	178,547	328,000
Participation Fees	34,250	40,000	25,000	23,626	35,000
Earnings on Investments	125,934	90,000	20,000	15,000	15,000
Transfer to Food Service	-	-	-	-	-
Other Local Sources	83,180	82,500	68,500	65,502	72,000
TOTAL LOCAL SOURCES	\$ 11,626,526	\$ 11,926,190	\$ 11,774,896	\$ 11,664,273	\$ 12,761,498
<u>INTERMEDIATE SOURCES</u>					
Mineral Leases	\$ 12,772	\$ 12,000	\$ 7,821	\$ 7,821	\$ 8,000
<u>STATE SOURCES</u>					
State Equalization	\$ 11,337,976	\$ 9,740,513	\$ 9,791,266	\$ 9,791,266	\$ 10,004,210
CRF Add'l At Risk Funding	-	-	52,959	52,959	-
State Equalization Audit Adj.	(41,806)	-	-	-	-
Add'l At-Risk Funding	9,283	9,000	9,000	8,622	9,000
Risk Management Allocation	(427,000)	(370,000)	(370,000)	(370,000)	(398,000)
Transfer to School Security Grant	-	-	-	-	-
Vocational Ed	33,204	32,000	19,200	14,474	20,000
Special Ed - ECEA	166,615	20,000	56,763	56,763	55,000
ELPA	30,870	46,000	45,406	30,541	30,000
Gifted & Talented	42,777	40,000	41,036	41,036	40,000
Rural District Funding	247,772	-	325,954	325,954	391,040
Pera-Nonemployer Revenue	335,765	341,145	335,765	335,765	335,764
Other State (State Ed Prior.)	24,979	21,000	23,180	23,180	22,000
TOTAL STATE SOURCES	\$ 11,760,435	\$ 9,879,658	\$ 10,330,529	\$ 10,310,560	\$ 10,509,014
<u>FEDERAL SOURCES</u>					
IDEA Part B BOCES	\$ 75,960	\$ 70,000	\$ 154,806	\$ 154,806	\$ 150,000
Preschool BOCES	23,771	20,000	23,851	23,851	20,000
Other Federal Sources	30,095	20,000	20,000	305	10,000
Medicaid Reimbursement	450,332	459,434	473,470	639,578	486,157
TOTAL FEDERAL SOURCES	\$ 580,158	\$ 569,434	\$ 672,127	\$ 818,540	\$ 666,157
TOTAL REVENUE	\$ 23,979,891	\$ 22,387,282	\$ 22,785,373	\$ 22,801,194	\$ 23,944,669
TOTAL REVENUE & FUND BALANCE	\$ 33,102,183	\$ 29,924,765	\$ 31,557,724	\$ 31,573,545	\$ 33,320,757

WOODLAND PARK SCHOOL DISTRICT RE-2
EXPENDITURES FY 2022

GENERAL FUND



Fiscal Year	JUNE 2020 AUDITED ACTUAL 2020	JUNE 2020 ADOPTED BUDGET 2021	JAN 2021 REVISED BUDGET 2021	JUNE 2021 ESTIMATED ACTUAL 2021	JUNE 2021 ADOPTED BUDGET 2022
INSTRUCTIONAL (1000-1699)					
Salaries (100)	\$ 7,109,349	\$ 6,739,587	\$ 6,768,770	\$ 6,603,986	\$ 6,875,331
Emp. Benefits (200)	2,390,681	2,430,814	2,413,935	2,313,389	2,614,629
Purch. Svc. (300-500)	170,970	298,207	302,714	126,286	387,101
Supplies (600)	723,812	572,434	663,151	663,151	677,555
Property (700)	212,042	164,909	176,577	137,632	156,998
Other Exp. (800)	-	1,100	1,093	1,093	1,086
Total Instructional	\$ 10,606,854	\$ 10,207,051	\$ 10,326,240	\$ 9,845,537	\$ 10,712,700
SPECIAL EDUCA. (1700-1799)					
Salaries (100)	\$ 1,631,915	\$ 1,821,314	\$ 1,541,739	\$ 1,493,658	\$ 1,694,769
Emp. Benefits (200)	564,978	769,695	566,603	511,565	707,879
Purch. Svc. (300-500)	185,580	296,940	296,871	70,977	298,000
Supplies (600)	6,169	17,783	17,644	5,914	17,335
Property (700)	13,298	20,000	25,000	25,000	25,000
Other Exp. (800)	-	300	300	300	-
SWAP Support (900)	166,177	165,874	165,874	165,874	167,847
Total Special Education	\$ 2,568,117	\$ 3,091,906	\$ 2,614,031	\$ 2,273,288	\$ 2,910,830
CO-CURRICULAR (1800-2000)					
Salaries (100)	\$ 341,706	\$ 404,917	\$ 353,863	\$ 268,130	\$ 353,953
Emp. Benefits (200)	77,593	116,591	82,782	76,782	82,043
Purch. Svc. (300-500)	65,899	69,090	67,840	59,840	70,950
Athletic Supplies (600)	38,110	25,620	26,870	34,870	73,610
Property (700)	28,761	11,500	11,500	15,886	32,500
Total Co-Curricular	\$ 552,069	\$ 627,718	\$ 542,855	\$ 455,508	\$ 613,056
SUPPORT SERVICES					
STUDENTS (2100)					
Salaries (100)	\$ 851,326	\$ 812,260	\$ 822,297	\$ 750,771	\$ 803,250
Emp. Benefits (200)	276,556	297,858	283,025	252,784	291,176
Purch. Svc. (300-500)	67,839	108,100	108,056	90,309	103,000
Supplies (600)	10,912	13,200	13,134	7,134	15,826
Property (700)	-	-	-	-	750
Total Student Support	\$ 1,206,633	\$ 1,231,418	\$ 1,226,512	\$ 1,100,998	\$ 1,214,002
INST. STAFF SUPPORT (2200)					
Salaries (100)	\$ 948,418	\$ 916,707	\$ 943,330	\$ 853,330	\$ 945,456
Emp. Benefits (200)	316,237	327,379	323,771	298,119	342,683
Purch. Svc. (300-500)	49,173	56,662	50,853	32,853	44,157
Supplies (600)	2,443	4,040	4,040	2,040	3,940
Property (700)	113,757	20,000	2,000	2,000	20,000
Total Inst. Staff Support	\$ 1,430,028	\$ 1,324,788	\$ 1,323,994	\$ 1,188,342	\$ 1,356,236

WOODLAND PARK SCHOOL DISTRICT RE-2
EXPENDITURES FY 2022

GENERAL FUND



Fiscal Year	JUNE 2020 AUDITED ACTUAL 2020	JUNE 2020 ADOPTED BUDGET 2021	JAN 2021 REVISED BUDGET 2021	JUNE 2021 ESTIMATED ACTUAL 2021	JUNE 2021 ADOPTED BUDGET 2022
GENERAL ADMIN. (2300)					
Salaries (100)	\$ 596,022	\$ 604,417	\$ 627,839	\$ 539,631	\$ 613,867
Emp. Benefits (200)	172,380	188,117	191,998	166,969	193,842
Purch. Svc. (300-500)	97,819	126,874	129,994	133,672	160,824
Supplies (600)	42,161	50,974	50,978	34,905	42,925
Property (700)	2,521	6,000	6,000	742	6,500
Other Exp. (800)	19,380	19,000	19,000	18,000	19,000
Total General Admin.	\$ 930,283	\$ 995,382	\$ 1,025,809	\$ 893,919	\$ 1,036,958
SCHOOL ADMIN. (2400)					
Salaries (100)	\$ 1,115,456	\$ 1,083,505	\$ 1,131,864	\$ 1,120,864	\$ 1,163,014
Emp. Benefits (200)	350,232	362,633	375,561	362,561	424,078
Purch. Svc. (300-500)	45,451	44,500	48,149	40,149	42,655
Supplies (600)	5,741	12,200	11,696	11,696	11,098
Property (700)	337	1,347	1,347	1,347	1,000
Dues & Fees (800)	1,737	3,800	3,169	3,169	3,052
Total School Admin.	\$ 1,518,954	\$ 1,507,985	\$ 1,571,786	\$ 1,539,786	\$ 1,644,897
BUSINESS SVCS. (2500)					
Salaries (100)	\$ 288,153	\$ 265,493	\$ 297,090	\$ 259,555	\$ 249,556
Emp. Benefits (200)	87,584	83,962	97,497	87,497	82,838
Purch. Svc. (300-500)	95,709	100,400	102,967	87,967	111,000
Total Business Svcs.	\$ 471,446	\$ 449,855	\$ 497,554	\$ 435,019	\$ 443,394
OPER. & MAINT. (2600)					
Salaries (100)	\$ 946,822	\$ 944,371	\$ 1,029,573	\$ 949,573	\$ 1,010,382
Emp. Benefits (200)	364,906	385,029	402,086	370,286	416,760
Purch. Svc. (300-500)	167,339	161,623	165,823	152,258	165,025
Supplies (600)	537,167	570,810	590,810	541,810	574,810
Property (700)	28,625	8,810	8,810	8,810	24,310
Total Oper. & Maint.	\$ 2,044,859	\$ 2,070,643	\$ 2,197,102	\$ 2,022,737	\$ 2,191,287
STUDENT TRANSP. (2700)					
Salaries (100)	\$ 82,347	\$ 93,823	\$ 97,823	\$ 75,097	\$ 106,533
Emp. Benefits (200)	19,400	22,301	22,291	18,291	24,968
Purch. Svc. (400-500)	578,919	844,773	862,414	772,414	733,985
Supplies (600)	63,376	101,000	101,000	73,000	91,000
Property (700)	162,961	1,000	1,000	-	1,000
Total Student Transp.	\$ 907,003	\$ 1,062,897	\$ 1,084,528	\$ 938,802	\$ 957,486
CENTRAL SUPPORT (2800)					
Salaries (100)	\$ 53,697	\$ 53,097	\$ 10,441	\$ 10,441	\$ -
Emp. Benefits (200)	26,509	29,977	29,192	29,192	11,290
Purch. Svc. (300-500)	49,277	141,400	243,500	243,500	150,650
Supplies (600)	446	10,000	7,000	7,000	2,750
Equipment (700)	43,876	25,000	15,000	15,000	25,000
Dues & Fees (800)	724	1,000	-	-	-
Total Central Support	\$ 174,529	\$ 260,474	\$ 305,133	\$ 305,133	\$ 189,690

WOODLAND PARK SCHOOL DISTRICT RE-2
EXPENDITURES FY 2022

GENERAL FUND



	JUNE 2020 AUDITED ACTUAL 2020	JUNE 2020 ADOPTED BUDGET 2021	JAN 2021 REVISED BUDGET 2021	JUNE 2021 ESTIMATED ACTUAL 2021	JUNE 2021 ADOPTED BUDGET 2022
Fiscal Year					
OTHER SUPPORT (2900)					
Salaries (100)	\$ 15,116	\$ 15,000	\$ 15,000	\$ 15,000	\$ 25,000
Emp. Benefits (200)	1,330	3,964	3,716	3,716	3,581
Total Other Support	\$ 16,446	\$ 18,964	\$ 18,716	\$ 18,716	\$ 28,581
ENTERPRISE (3000)					
Purch. Svc. (300-500)	\$ 8,064	\$ 7,600	\$ 5,500	\$ 5,500	\$ 8,630
Supplies (600)	456	1,500	1,500	1,500	1,500
Equipment (700)	-	-	3,000	3,000	-
Total Enterprise	\$ 8,520	\$ 9,100	\$ 10,000	\$ 10,000	\$ 10,130
FACILITIES & SITES (4000)					
Purch. Svc. (300-500)	\$ -	\$ -	\$ -	\$ -	\$ -
Prioritized Site Improvements	456,204	-	-	-	-
Site Improvement	28,099	30,000	30,000	10,285	27,500
Asphalt / Concrete	28,872	30,000	30,000	31,591	27,500
Site Improvement Rural	-	-	-	-	100,000
CES Building Improvement Rural	-	29,246	29,246	-	28,842
GES Building Improvement	293	-	-	-	-
SES Building Improvement Rural	1,643	40,303	40,976	-	39,089
SES Bldg. Impr./Capital Equip.	-	-	-	14,876	-
WPHS Building Improvement Rura	10,154	37,669	37,669	1,240	36,429
WPHS Building Improvement	-	-	-	7,269	4,820
WPHS Bldg Imp/Capital Equip	-	-	-	18,876	-
Prioritized Bldg. Improvements	468,969	176,750	176,750	177,056	-
Building Improvements	40,235	20,000	20,000	12,372	17,500
Building Improvement Rural	-	-	-	-	100,000
CRF Building Improvement	-	-	10,000	10,000	-
CRF Capital Equipment	-	-	19,949	19,949	-
Total Facilities & Sites	\$ 1,034,469	\$ 363,968	\$ 394,590	\$ 303,514	\$ 381,680
DEBT SERVICE (5000)					
Paying Agent Fee	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250
Interest - Lease Purchase	48,837	45,776	45,776	45,776	42,432
Principal - Lease Purchase	88,129	96,447	96,447	96,447	105,208
PERA Interest Expense	-	-	-	-	-
COP Administration Fee	2,100	2,100	2,100	2,100	2,100
Principal on COPs	410,000	420,000	420,000	420,000	425,000
Interest on COPs	309,305	300,585	300,585	300,585	290,865
Total Debt Service	\$ 859,621	\$ 866,158	\$ 866,158	\$ 866,158	\$ 866,855
TOTAL EXPENDITURES	\$ 24,329,832	\$ 24,088,307	\$ 24,005,008	\$ 22,197,457	\$ 24,557,782
CONTINGENCY					
Appropriated Reserves	\$ -	\$ 4,673,904	\$ 6,367,190	\$ -	\$ 7,541,797
Restricted Multiyear	-	420,887	420,887	-	454,222
Emergency Reserve Tabor 3%	-	741,667	764,639	-	766,956
TOTAL CONTINGENCY	\$ -	\$ 5,836,458	\$ 7,552,716	\$ -	\$ 8,762,975
TOTAL EXP. & CONTINGENCY	\$ 24,329,832	\$ 29,924,765	\$ 31,557,724	\$ 22,197,457	\$ 33,320,757
PER PUPIL EXPENDITURES	\$11,240	\$11,264	\$12,069	\$11,160	\$13,549

WOODLAND PARK SCHOOL DISTRICT RE-2
BUDGET FY 2022

RISK MANAGEMENT



Fiscal Year	JUNE 2020 AUDITED ACTUAL 2020	JUNE 2020 ADOPTED BUDGET 2021	JAN 2021 REVISED BUDGET 2021	JUNE 2021 ESTIMATED ACTUAL 2021	JUNE 2021 ADOPTED BUDGET 2022
<u>Beginning Fund Balance</u>	\$ 95,309	\$ 127,232	\$ 143,385	\$ 143,385	\$ 42,599
<u>REVENUES</u>					
Insurance Claims	\$ -	\$ -	\$ 2,833	\$ 2,833	\$ 2,000
Restitution	4,006	-	-	-	1,401
District Allocation	427,000	370,000	370,000	370,000	398,000
TOTAL REVENUE	\$ 431,006	\$ 370,000	\$ 372,833	\$ 372,833	\$ 401,401
TOTAL REVENUE & FUND BALANCE	\$ 526,315	\$ 497,232	\$ 516,218	\$ 516,218	\$ 444,000
<u>EXPENDITURES</u>					
Purch. Svc.	\$ 69,245	\$ 83,331	\$ 83,331	\$ 83,331	\$ 82,000
Premiums	294,173	362,000	380,986	354,239	316,000
Supplies	18,378	21,901	21,901	19,168	20,000
Security Software	-	20,000	20,000	16,751	21,000
Equipment	1,134	10,000	10,000	130	5,000
TOTAL EXPENDITURES	\$ 382,930	\$ 497,232	\$ 516,218	\$ 473,619	\$ 444,000

WOODLAND PARK SCHOOL DISTRICT RE-2
BUDGET FY 2022

FOOD SERVICE



Fiscal Year	JUNE 2020 AUDITED ACTUAL 2020	JUNE 2020 ADOPTED BUDGET 2021	JAN 2021 REVISED BUDGET 2021	JUNE 2021 ESTIMATED ACTUAL 2021	JUNE 2021 ADOPTED BUDGET 2022
<u>Beginning Fund Balance</u>	\$ 112,487	\$ 101,129	\$ 132,494	\$ 132,494	\$ 220,318
<u>LOCAL REVENUES</u>					
Student Lunches	\$ 136,666	\$ 195,284	\$ 195,284	\$ 17,000	\$ 201,143
Student Breakfast	28,279	33,448	33,448	252	34,451
Student Ala Carte	52,590	115,732	115,732	14,000	119,204
Adult Ala Carte	6,614	8,993	8,993	7,000	9,263
Catered Services	27,274	37,603	37,603	10,000	38,731
Other Local Sources	2,279	-	1,500	1,500	-
Transfer From GF	-	-	-	-	-
TOTAL LOCAL REVENUES	\$ 253,702	\$ 391,060	\$ 392,560	\$ 49,752	\$ 402,792
<u>STATE REVENUES</u>					
State Matching Funds	\$ 6,008	\$ 6,008	\$ 6,059	\$ 6,059	\$ 6,179
Smart Start Breakfast	2,109	-	-	-	-
Reduced Student Lunch	5,800	-	-	-	-
TOTAL STATE REVENUES	\$ 13,917	\$ 6,008	\$ 6,059	\$ 6,059	\$ 6,179
<u>FEDERAL REVENUES</u>					
Fed. Reimb. Lunch	\$ 168,388	\$ 286,549	\$ -	\$ -	\$ -
Fed. Reimb. Breakfast	62,680	75,000	-	-	-
CARES Act COVID19 Funds	239,423	-	155,584	155,584	-
Summer FS Program Oct-Jun	-	-	687,751	718,225	432,054
USDA Commodities	49,017	48,212	48,212	48,212	55,262
TOTAL FED REVENUES	\$ 519,508	\$ 409,761	\$ 891,547	\$ 922,021	\$ 487,316
TOTAL REVENUES	\$ 787,127	\$ 806,829	\$ 1,290,166	\$ 977,832	\$ 896,287
TOTAL REVENUE & FUND BALANCE	\$ 899,614	\$ 907,958	\$ 1,422,660	\$ 1,110,326	\$ 1,116,605
<u>EXPENDITURES</u>					
Salaries	\$ 313,689	\$ 364,777	\$ 364,777	\$ 364,777	\$ 375,240
Benefits	71,970	73,247	76,944	76,944	75,444
Admin/Management Fee	47,683	50,969	50,969	50,969	52,624
Purchased Services	13,757	19,714	58,714	19,760	60,818
Liability Ins.	5,726	5,920	5,920	5,920	6,038
Food Costs	222,097	233,179	233,179	233,179	245,524
Supplies	42,487	32,149	84,601	66,600	34,535
USDA Commodities	49,017	48,212	48,212	48,212	55,262
Equipment	694	26,000	110,000	23,647	86,353
TOTAL EXPENDITURES	\$ 767,120	\$ 854,167	\$ 1,033,316	\$ 890,008	\$ 991,838
<u>CONTINGENCY</u>					
Non Spendable Fund Balance	\$ -	\$ 11,912	\$ 11,959	\$ -	\$ 12,269
Appropriated Reserve	-	41,879	377,385	-	112,498
TOTAL EXP. & CONTINGENCY	\$ 767,120	\$ 907,958	\$ 1,422,660	\$ 890,008	\$ 1,116,605

WOODLAND PARK SCHOOL DISTRICT RE-2
BUDGET FY 2022

**DESIGNATED
PURPOSE GRANTS**



Fiscal Year	JUNE 2020 AUDITED ACTUAL 2020	JUNE 2020 ADOPTED BUDGET 2021	JAN 2021 REVISED BUDGET 2021	JUNE 2021 ESTIMATED ACTUAL 2021	JUNE 2021 ADOPTED BUDGET 2022
LOCAL REVENUES					
Wellness Mini Grants	\$ 5,815	\$ 7,496	\$ 7,496	\$ 7,496	\$ -
Newmont CC/V Mine Grant	20,996	25,560	25,560	25,560	36,236
Colo. Ed. Initiative Sern Grant	1,344	7,937	13,306	13,306	9,128
Colorado Health Fund	37,622	40,000	40,000	40,000	41,906
CDHS Sustainability Grant	-	-	10,125	10,125	1,724
Child Care Relief Grant	-	-	20,212	20,212	12,663
WPSD Foundation Levy Memorial	-	-	37,191	37,191	37,191
Rachael Ray Fnd. ProStart Program	-	-	-	-	5,000
Project Lead The Way	-	-	-	-	10,000
Mini Grants	2,092	22,226	32,226	32,226	32,019
TOTAL LOCAL REVENUE	\$ 67,869	\$ 103,219	\$ 186,116	\$ 186,116	\$ 185,867
STATE REVENUE					
State Mini Grants	-	\$ 31,600	\$ 30,000	\$ 30,000	\$ 30,000
EARSS Restore Practice - WPHS	135,370	121,426	129,184	129,184	97,936
School Counselor Corp Grant	29,545	384,409	420,455	420,455	540,455
State Library Grant	5,169	5,000	4,000	4,000	4,000
School Professional Grant	164,840	217,760	393,560	393,560	432,400
School Health Prof. Grant	133,000	-	-	-	-
Suicide Prevention Grant	19,298	19,986	19,986	19,986	-
Colo. School Security Grant	106,733	311,535	205,722	205,722	-
WPHS AP Pilot Prog. & Exam Fee	3,313	4,750	7,738	7,738	7,558
Career Development Imp. Program	-	-	5,317	5,317	8,000
Kindergarten Equipment	2,957	46,797	46,797	46,797	32,652
Read Act	115,961	76,705	76,914	76,914	76,694
URHN Substance Abuse Prevention	-	169,999	169,999	169,999	169,999
Concurrent Enrollment	-	-	50,000	50,000	35,751
SWAP	332,355	331,748	331,748	331,748	335,695
TOTAL STATE REVENUE	\$ 1,048,541	\$ 1,721,715	\$ 1,891,420	\$ 1,891,420	\$ 1,771,140
FEDERAL REVENUE					
Title IA	\$ 252,133	\$ 294,486	\$ 298,574	\$ 298,574	\$ 314,628
Title I Distinguished School Award	-	10,000	10,000	10,000	10,000
Carl Perkins	40,234	40,000	51,000	51,000	50,000
Title III ELL	-	4,140	7,892	7,892	3,998
Title IIA Teacher Quality	62,353	68,100	69,656	69,656	73,652
Title IVA (combined with Title IIA)	19,997	19,593	19,593	19,593	19,611
ESSER 1 Grant	-	218,375	218,375	218,375	-
ESSER 2 Grant	-	-	889,325	889,325	889,325
ESSER 3 Grant	-	-	-	-	1,997,298
Coronavirus Relief Fund	9,020	1,107,040	1,108,020	1,108,020	-
USDA FS Equipment Assist. Grant	-	-	2,666	2,666	-
TOTAL FEDERAL REVENUE	\$ 383,737	\$ 1,761,734	\$ 2,675,101	\$ 2,675,101	\$ 3,358,512
TOTAL REVENUE	\$ 1,500,147	\$ 3,586,668	\$ 4,752,637	\$ 4,752,637	\$ 5,315,519

WOODLAND PARK SCHOOL DISTRICT RE-2
BUDGET FY 2022

**DESIGNATED
PURPOSE GRANTS**



Fiscal Year	JUNE 2020 AUDITED ACTUAL 2020	JUNE 2020 ADOPTED BUDGET 2021	JAN 2021 REVISED BUDGET 2021	JUNE 2021 ESTIMATED ACTUAL 2021	JUNE 2021 ADOPTED BUDGET 2022
LOCAL EXPENDITURES					
Wellness Mini Grants	\$ 5,815	\$ 7,496	\$ 7,496	\$ 7,496	\$ -
Newmont CC/V Mine Grant	20,996	25,560	25,560	25,560	36,236
Colo. Ed. Initiative Sern Grant	1,344	7,937	13,306	13,306	9,128
Colorado Health Fund	37,622	40,000	40,000	40,000	41,906
CDHS Sustainability Grant	-	-	10,125	10,125	1,724
Child Care Relief Grant	-	-	20,212	20,212	12,663
WPSD Foundation Levy Memorial	-	-	37,191	37,191	37,191
Rachael Ray Fnd. ProStart Program	-	-	-	-	5,000
Project Lead The Way	-	-	-	-	10,000
Mini Grants	2,092	22,226	32,226	32,226	32,019
TOTAL LOCAL EXPENDITURES	\$ 67,869	\$ 103,219	\$ 186,116	\$ 186,116	\$ 185,867
STATE EXPENDITURES					
State Mini Grants	\$ -	\$ 31,600	\$ 30,000	\$ 30,000	\$ 30,000
EARSS Restore Practice - WPHS	135,370	121,426	129,184	129,184	97,936
School Counselor Corp Grant	29,545	384,409	420,455	420,455	540,455
State Library Grant	5,169	5,000	4,000	4,000	4,000
School Professional Grant	164,840	217,760	393,560	393,560	432,400
School Health Prof. Grant	133,000	-	-	-	-
Suicide Prevention Grant	19,298	19,986	19,986	19,986	-
Colo. School Security Grant	106,733	311,535	205,722	205,722	-
WPHS AP Pilot Prog. & Exam Fee	3,313	4,750	7,738	7,738	7,558
Career Development Imp. Program	-	-	5,317	5,317	8,000
Kindergarten Equipment	2,957	46,797	46,797	46,797	32,652
Read Act	115,961	76,705	76,914	76,914	76,694
URHN Substance Abuse Prevention	-	169,999	169,999	169,999	169,999
Concurrent Enrollment	-	-	50,000	50,000	35,751
SWAP	332,355	331,748	331,748	331,748	335,695
TOTAL STATE EXPENDITURES	\$ 1,048,541	\$ 1,721,715	\$ 1,891,420	\$ 1,891,420	\$ 1,771,140
FEDERAL EXPENDITURES					
Title IA	\$ 252,133	\$ 294,486	\$ 298,574	\$ 298,574	\$ 314,628
Title I Distinguished School Award	-	10,000	10,000	10,000	10,000
Carl Perkins	40,234	40,000	51,000	51,000	50,000
Title III ELL	-	4,140	7,892	7,892	3,998
Title IIA Teacher Quality	62,353	68,100	69,656	69,656	73,652
Title IVA (combined with Title IIA)	19,997	19,593	19,593	19,593	19,611
ESSER 1	-	218,375	218,375	218,375	-
ESSER 2	-	-	889,325	889,325	889,325
ESSER 3	-	-	-	-	1,997,298
Coronavirus Relief Fund	9,020	1,107,040	1,108,020	1,108,020	-
USDA FS Equipment Assist. Grant	-	-	2,666	2,666	-
TOTAL FEDERAL EXPENDITURES	\$ 383,737	\$ 1,761,734	\$ 2,675,101	\$ 2,675,101	\$ 3,358,512
TOTAL EXPENDITURES	\$ 1,500,147	\$ 3,586,668	\$ 4,752,637	\$ 4,752,637	\$ 5,315,519

WOODLAND PARK SCHOOL DISTRICT RE-2

GRANTS BY PROGRAM

BUDGET FY 2022



Fiscal Year	JUNE 2020 AUDITED ACTUAL 2020	JUNE 2020 ADOPTED BUDGET 2021	JAN 2021 REVISED BUDGET 2021	JUNE 2021 ESTIMATED ACTUAL 2021	JUNE 2021 ADOPTED BUDGET 2022
INSTRUCTIONAL (1000-1699)					
Salaries (100)	\$ 297,716	\$ 309,960	\$ 1,176,856	\$ 1,176,856	\$ 1,503,311
Emp. Benefits (200)	97,405	96,277	285,243	285,243	526,030
Purch. Svc. (300-500)	9,856	297,272	28,808	28,808	23,903
Supplies (600)	31,837	484,319	136,662	136,662	258,964
Property (700)	47,681	386,797	404,843	404,843	247,807
Total Instructional	\$ 484,495	\$ 1,574,625	\$ 2,032,412	\$ 2,032,412	\$ 2,560,015
SPECIAL EDUCATION (1700-1799)					
Salaries (100)	\$ 100,409	\$ 96,597	\$ 97,668	\$ 97,668	\$ 161,314
Emp. Benefits (200)	35,643	39,277	39,516	39,516	37,175
Supplies (600)	-	-	-	-	1,000
Total Special Education	\$ 136,052	\$ 135,874	\$ 137,184	\$ 137,184	\$ 199,489
SUPPORT SERVICES STUDENTS (2100)					
Salaries (100)	\$ 360,603	\$ 654,772	\$ 761,206	\$ 761,206	\$ 992,427
Emp. Benefits (200)	101,961	202,063	258,830	258,830	359,419
Purch. Svc. (300-500)	43,416	105,657	330,412	330,412	234,504
Supplies (600)	9,971	33,325	181,676	181,676	79,073
Property (700)	449	-	-	-	-
Other Exp. (800)	-	-	1,290	1,290	1,200
Total Student Support	\$ 516,400	\$ 995,817	\$ 1,533,414	\$ 1,533,414	\$ 1,666,623
INST. STAFF SUPPORT (2200)					
Salaries (100)	\$ 164,878	\$ 162,131	\$ 194,762	\$ 194,762	\$ 203,855
Emp. Benefits (200)	50,668	59,682	66,738	66,738	68,286
Purch. Svc. (300-500)	1,997	7,666	64,264	64,264	43,401
Supplies (600)	1,763	8,679	5,449	5,449	15,936
Equipment (700)	-	-	-	-	-
Total Inst. Staff Support	\$ 219,306	\$ 238,158	\$ 331,213	\$ 331,213	\$ 331,478
GENERAL ADMIN (2300)					
Salaries (100)	\$ -	\$ -	\$ 834	\$ 834	\$ 7,600
Emp. Benefits (200)	-	-	186	186	113
Total General Admin	\$ -	\$ -	\$ 1,020	\$ 1,020	\$ 7,713
SCHOOL ADMIN. (2400)					
Salaries (100)	\$ -	\$ 1,308	\$ 2,561	\$ 2,561	\$ 21,000
Emp. Benefits (200)	-	292	572	572	313
Purch. Svc. (300-500)	5,070	-	-	-	10,000
Total School Admin.	\$ 5,070	\$ 1,600	\$ 3,133	\$ 3,133	\$ 31,313
BUSINESS SERVICES (2500)					
Salaries (100)	\$ 23,270	\$ 28,728	\$ 23,695	\$ 23,695	\$ 27,438
Emp. Benefits (200)	6,730	8,105	6,981	6,981	7,130
Total Business Svcs.	\$ 30,000	\$ 36,833	\$ 30,676	\$ 30,676	\$ 34,568

WOODLAND PARK SCHOOL DISTRICT RE-2

GRANTS BY PROGRAM

BUDGET FY 2022



Fiscal Year	JUNE 2020 AUDITED ACTUAL 2020	JUNE 2020 ADOPTED BUDGET 2021	JAN 2021 REVISED BUDGET 2021	JUNE 2021 ESTIMATED ACTUAL 2021	JUNE 2021 ADOPTED BUDGET 2022
OPER. & MAINT. (2600)					
Salaries (100)	\$ -	\$ -	\$ 7,421	\$ 7,421	\$ 28,370
Benefits (200)	-	-	1,659	1,659	414
Purch. Svc. (300-500)	-	500	5,619	5,619	115,976
Supplies (600)	2,092	91,226	80,794	80,794	105,019
Equipment (700)	-	500	133,809	133,809	500
Total Oper & Maint.	\$ 2,092	\$ 92,226	\$ 229,302	\$ 229,302	\$ 250,279
STUDENT TRANSP. (2700)					
Salary (100)	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Benefits (200)	-	-	-	-	58
Purch. Svc. (300-500)	-	-	65,739	65,739	500
Total Student Transp.	\$ -	\$ -	\$ 65,739	\$ 65,739	\$ 4,558
CENTRAL SUPPORT (2800)					
Salary (100)	\$ -	\$ -	\$ 61,713	\$ 61,713	\$ 44,000
Benefits (200)	-	-	20,564	20,564	15,218
Purch. Svc. (300-500)	-	-	1,000	1,000	17,000
Supplies (600)	-	-	4,000	4,000	5,000
Total Central Support	\$ -	\$ -	\$ 87,277	\$ 87,277	\$ 81,218
FOOD SERVICE (3100)					
Supplies (600)	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Property (700)	-	-	12,020	12,020	4,000
Total Food Svc. Operations	\$ -	\$ -	\$ 12,020	\$ 12,020	\$ 5,000
FACILITIES & SITES (4000)					
Purch. Svcs. (300-500)	\$ -	\$ -	\$ 46,334	\$ 46,334	\$ 37,191
Cap. Improvements (700)	106,733	511,535	205,722	205,722	106,074
Total Facilities & Sites	\$ 106,733	\$ 511,535	\$ 252,056	\$ 252,056	\$ 143,265
TOTAL GRANT EXPENDITURES	\$ 1,500,148	\$ 3,586,668	\$ 4,715,446	\$ 4,715,446	\$ 5,315,519

WOODLAND PARK SCHOOL DISTRICT RE-2
BUDGET FY 2022

**PUPIL ACTIVITY
SPECIAL REVENUE FUND**



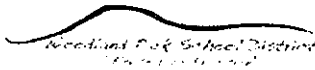
Fiscal Year	JUNE 2020 AUDITED ACTUAL 2020	JUNE 2020 ADOPTED BUDGET 2021	JAN 2021 REVISED BUDGET 2021	JUNE 2021 ESTIMATED ACTUAL 2021	JUNE 2021 ADOPTED BUDGET 2022
<u>Beginning Cash Balance</u>	\$ 459,629	\$ 515,443	\$ 515,443	\$ 515,443	\$ 515,443
<u>REVENUE</u>					
Online Payment Fee	\$ 41,280	\$ 40,000	\$ 50,000	\$ 50,000	\$ 50,000
Gateway Elementary	29,077	30,000	35,000	35,000	55,000
Columbine Elementary	58,793	50,000	65,000	65,000	85,000
Summit Elementary	18,031	25,000	25,000	25,000	45,000
Middle School	127,894	200,000	150,000	150,000	200,000
High School	354,015	500,000	400,000	400,000	450,000
<u>TOTAL REVENUE</u>	<u>\$ 629,090</u>	<u>\$ 845,000</u>	<u>\$ 725,000</u>	<u>\$ 725,000</u>	<u>\$ 885,000</u>
<u>EXPENDITURES</u>					
Paying Agent Fee	\$ 41,206	\$ 40,000	\$ 50,000	\$ 50,000	\$ 50,000
Gateway Elementary	25,464	30,000	35,000	35,000	55,000
Columbine Elementary	19,060	50,000	65,000	65,000	85,000
Summit Elementary	15,256	25,000	25,000	25,000	45,000
Middle School	120,236	200,000	150,000	150,000	200,000
High School	352,054	500,000	400,000	400,000	450,000
<u>TOTAL EXPENDITURES</u>	<u>\$ 573,276</u>	<u>\$ 845,000</u>	<u>\$ 725,000</u>	<u>\$ 725,000</u>	<u>\$ 885,000</u>

**WOODLAND PARK SCHOOL DISTRICT RE-2
BUDGET FY 2022**

TRANSPORTATION



Fiscal Year	JUNE 2020 AUDITED ACTUAL 2020	JUNE 2020 ADOPTED BUDGET 2021	JAN 2021 REVISED BUDGET 2021	JUNE 2021 ESTIMATED ACTUAL 2021	JUNE 2021 ADOPTED BUDGET 2022
<u>Beginning Fund Balance</u>	\$ 12,275	\$ 43,122	\$ 55,199	\$ 55,199	\$ 123,670
<u>REVENUES</u>					
Transportation Fees	\$ 17,960	\$ 20,100	\$ 8,500	\$ 7,364	\$ 10,000
State Reimbursement	264,859	250,000	261,600	261,620	260,000
CDE Transportation Audit Adj.	(2,710)	-	-	-	-
TOTAL REVENUES	\$ 280,109	\$ 270,100	\$ 270,100	\$ 268,984	\$ 270,000
TOTAL REVENUE & FUND BALANCE	\$ 292,384	\$ 313,222	\$ 325,299	\$ 324,183	\$ 393,670
<u>EXPENDITURES</u>					
Contracted Transportation Svc.	\$ 237,185	\$ 313,222	\$ 325,299	\$ 200,513	\$ 393,670
TOTAL EXPENDITURES	\$ 237,185	\$ 313,222	\$ 325,299	\$ 200,513	\$ 393,670



APPROPRIATION RESOLUTION FY 2022

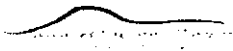
Be it Resolved by the Board of Education of the Woodland Park School District Re-2 in Teller County that the amounts shown in the following schedule be appropriated to each fund as specified in the Budget for the Fiscal Year beginning July 1, 2021 and ending June 30, 2022.

FUND	AMOUNT
General Fund	\$ 33,320,757
Risk Management	\$ 444,000
Food Service	\$ 1,116,605
Designated Purpose Grants	\$ 5,315,519
Pupil Activity Special Revenue Fund	\$ 885,000
Transportation	\$ 393,670
TOTAL APPROPRIATIONS	<u>\$ 41,475,551</u>

Handwritten signature of Nancy Lecky in cursive.

Nancy Lecky, Board President, in accordance with CRS 22-44-110(4)

6/23/21
Date Adopted



SPECIFIC BUDGET RESOLUTION #1
Fiscal Year 2021-2022

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 2021-2022 according to the following schedule:

GENERAL FUND

Medicaid Carryover Salaries & Benefits	\$ 387,791	Subtotal	\$ 387,791
Online Curriculum	\$ 83,930	Subtotal	\$ 83,930
Rural Allocation Carryover	\$ 141,392	Subtotal	\$ 141,392
		TOTAL	\$ 613,113

RISK MANAGEMENT

Purchased Services & Premiums	\$ 42,599	TOTAL	\$ 42,599
-------------------------------	-----------	-------	-----------

FOOD SERVICE

Supplies & Equipment	\$ 220,318	TOTAL	\$ 220,318
----------------------	------------	-------	------------

TRANSPORTATION

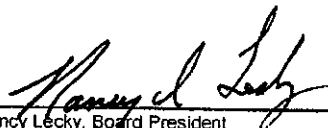
Purchased Services	\$ 123,670	TOTAL	\$ 123,670
--------------------	------------	-------	------------

PUPIL ACTIVITY

Purchased Services, Supplies & Equipment	\$ 515,443	TOTAL	\$ 515,443
--	------------	-------	------------

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.

 6/23/21

Nancy Lecky, Board President Date



SPECIFIC BUDGET RESOLUTION #2
Fiscal Year 2021-2022

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 2021-2022 according to the following schedule:

This resolution replaces & supersedes SBR #1 adopted on June 23, 2021.

GENERAL FUND

Fleet Vehicle Replacement	\$	140,000		
CES Playground	\$	100,000		
WPMS Bleachers	\$	78,000		
SES Playground Blacktop	\$	27,000		
District Curb Painting	\$	14,000	Subtotal	\$ 359,000
District Landscaping	\$	100,000		
Elementary LED Signage	\$	75,000		
CES Parking Lot Addition	\$	48,000		
WPMS Cafeteria Floor replacement	\$	45,000		
WPMS Gym Floor	\$	28,000	Subtotal	\$ 296,000
One Year Only (FY22) Staffing Considerations	\$	350,000		
Facilities Master Plan Services	\$	40,000	Subtotal	\$ 390,000
Carryover: Medicaid Carryover Salaries & Benefits	\$	387,791	Subtotal	\$ 387,791
Carryover: Online Curriculum (Edgenuity or alternative)	\$	83,930	Subtotal	\$ 83,930
Carryover: Rural Allocation	\$	141,392	Subtotal	\$ 141,392

GENERAL FUND TOTAL \$ 1,658,113

RISK MANAGEMENT FUND

Carryover: Purchased Services & Premiums \$ 42,599 **TOTAL \$ 42,599**

FOOD SERVICE FUND

Carryover: Supplies & Equipment \$ 220,318 **TOTAL \$ 220,318**

TRANSPORTATION FUND

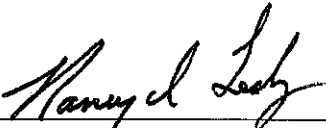
Carryover: Purchased Services \$ 123,670 **TOTAL \$ 123,670**

PUPIL ACTIVITY FUND

Carryover: Purchased Services, Supplies & Equipment \$ 515,443 **TOTAL \$ 515,443**

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.


Nancy Lecky, Board President 10/7/21
Date