



Fountain • Fort Carson
SCHOOL DISTRICT EIGHT

**El Paso County
School District Eight**

**July 1, 2021 - June 30, 2022
Mid-Year Budget**

January 26, 2022

EL PASO COUNTY SCHOOL DISTRICT EIGHT
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January 26, 2022

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2021-2022 BUDGET PARAMETERS

The budget parameters are consistent with priorities developed during the 2017 – 2022 Strategic Planning process.

The strategic plan priorities are as follows:

Priority #1 **Student Learning** – Commit to the academic and behavioral growth and achievement of all students by providing diverse opportunities for students.

Budget Parameters

- Continue to fund District-wide textbook adoption cycle
- Maintain class sizes that are conducive to maximum learning and individual attention for students
- Fund professional development opportunities during the summer and throughout the school year
- Continue to provide resources and professional development for academic and behavior intervention
- Continue to support gifted education programming
- Explore additional enrichment and extended learning opportunities outside of the classroom
- Dedicate funds to continue focus on social emotional learning and restorative practices
- Continue to prioritize technology needs to meet the current educational needs of students

Priority #2 **Operational Planning** – Commit to collaborative strategic planning that ensures the best learning environment and outcomes for students as well as fiscal accountability.

Budget Parameters

- Provide competitive salary schedules and fringe benefits
- Fund District construction projects relative to growth and need
- Develop long-range plan for improving and/or replacing aging facilities, including possibility of a new voter-approved mill levy override to sustain heavily impacted funds in the future
- Maintain and upgrade technology infrastructure and network to support needs of all district stakeholders

Priority #3 **Communications and Community Engagement** – Commit to the development of family and community partnerships to build a supportive environment and culture that engages students to be responsible citizens.

Budget Parameters

- Commit to dedicate resources toward improving and maintaining school physical and health safety, including professional development opportunities for staff across the District
- Provide resources to support parent outreach and involvement
- Continue to fund SRO programs throughout the District

GENERAL FUND
Comparison of Major Budget Areas
for 2021-2022 Mid-Year Budget

| REVENUES | 21-22 Mid-Year | | 20-21 Audited | | Change | | | | |
|---------------------------|-------------------|--------------|------------------|----|--------------|--------|----|-----------|--------|
| Local Revenue | \$ | 6,340,942 | 5.6% | \$ | 5,410,541 | 5.2% | \$ | 930,401 | 17.2% |
| Interest Revenue | | 1,500 | 0.0% | | 11,800 | 0.0% | | (10,300) | -87.3% |
| State Equalization | | 65,117,370 | 57.5% | | 59,600,690 | 56.7% | | 5,516,680 | 9.3% |
| Other State Funding | | 6,640,748 | 5.9% | | 5,226,657 | 5.0% | | 1,414,091 | 27.1% |
| Federal Revenue | | 35,052,526 | 31.0% | | 34,792,886 | 33.1% | | 259,640 | 0.7% |
| Total Revenues | | 113,153,086 | 100.0% | | 105,042,574 | 100.0% | \$ | 8,110,512 | 7.7% |
| Allocations and Transfers | | (24,352,286) | | | (24,047,441) | | | | |
| Fund Balance | | 8,838,577 | | | - | | | | |
| | \$ | 97,639,377 | | \$ | 80,995,133 | | | | |

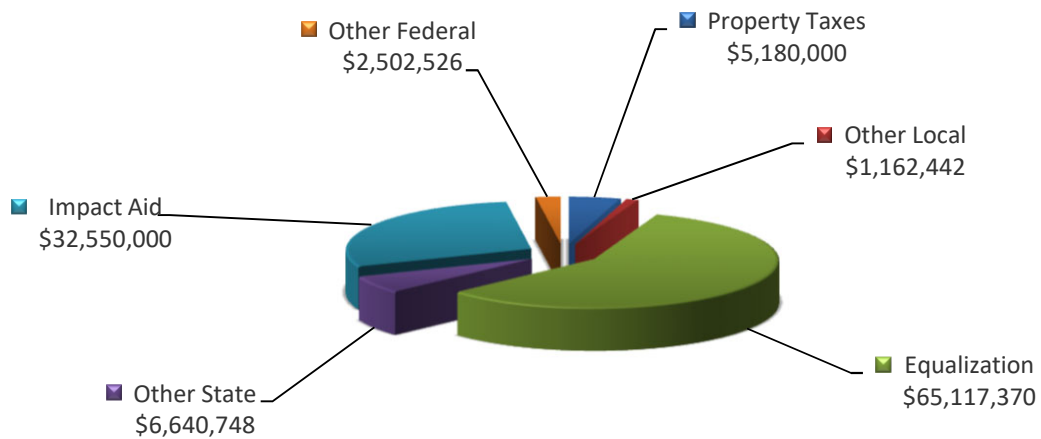
| EXPENDITURES BY PROGRAM | 21-22 Mid-Year | | 20-21 Audited | | Change | | | | |
|--------------------------|-------------------|------------|------------------|----|------------|--------|----|------------|-------|
| Instruction | \$ | 51,515,571 | 56.7% | \$ | 45,850,892 | 57.1% | \$ | 5,664,679 | 12.4% |
| Instructional Support | | 10,188,880 | 11.2% | | 8,502,956 | 10.6% | | 1,685,924 | 19.8% |
| Support Services | | 13,629,253 | 15.0% | | 12,313,854 | 15.3% | | 1,315,399 | 10.7% |
| Building Administration | | 7,181,728 | 7.9% | | 6,582,749 | 8.2% | | 598,979 | 9.1% |
| Central Support Services | | 7,017,911 | 7.7% | | 5,967,696 | 7.4% | | 1,050,215 | 17.6% |
| Other | | 1,267,457 | 1.4% | | 1,099,907 | 1.4% | | 167,550 | 15.2% |
| Total Expenditures | | 90,800,800 | 100.0% | | 80,318,054 | 100.0% | \$ | 10,482,746 | 13.1% |
| Contingency Reserve | | 6,838,577 | | | 677,079 | | | | |
| | \$ | 97,639,377 | | \$ | 80,995,133 | | | | |

| EXPENDITURES BY OBJECT | 21-22 Mid-Year | | 20-21 Audited | | Change | | | | |
|------------------------|-------------------|------------|------------------|----|------------|--------|----|------------|-------|
| Salaries | \$ | 57,240,312 | 63.0% | \$ | 52,455,454 | 65.3% | \$ | 4,784,858 | 9.1% |
| Employee Benefits | | 20,092,619 | 22.1% | | 16,714,049 | 20.8% | | 3,378,570 | 20.2% |
| Purchased Services | | 7,108,547 | 7.8% | | 5,743,940 | 7.2% | | 1,364,607 | 23.8% |
| Supplies & Materials | | 5,657,394 | 6.2% | | 4,947,133 | 6.2% | | 710,261 | 14.4% |
| Equipment | | 469,715 | 0.5% | | 298,321 | 0.4% | | 171,394 | 57.5% |
| Other | | 232,213 | 0.3% | | 159,157 | 0.2% | | 73,056 | 45.9% |
| Total Expenditures | | 90,800,800 | 100.0% | | 80,318,054 | 100.0% | \$ | 10,482,746 | 13.1% |
| Contingency Reserve | | 6,838,577 | | | 677,079 | | | | |
| | \$ | 97,639,377 | | \$ | 80,995,133 | | | | |

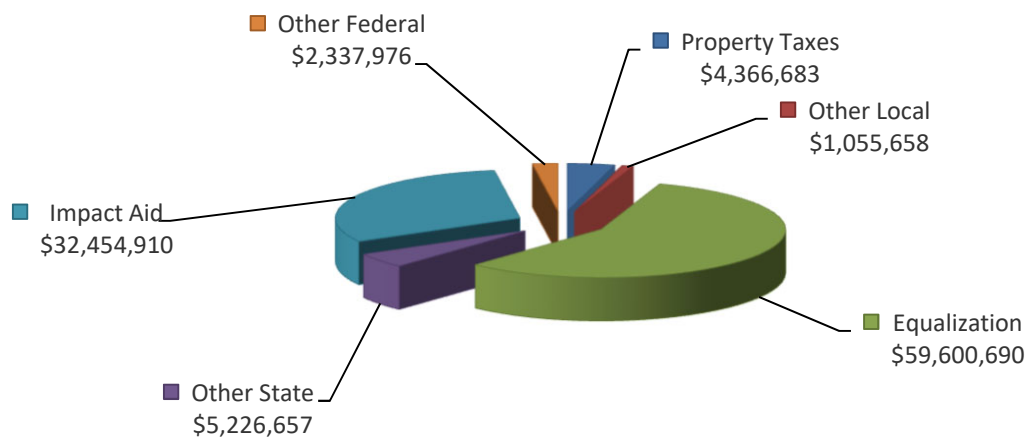
GENERAL FUND

Revenue Comparison

21-22 Mid-Year Budget Revenues

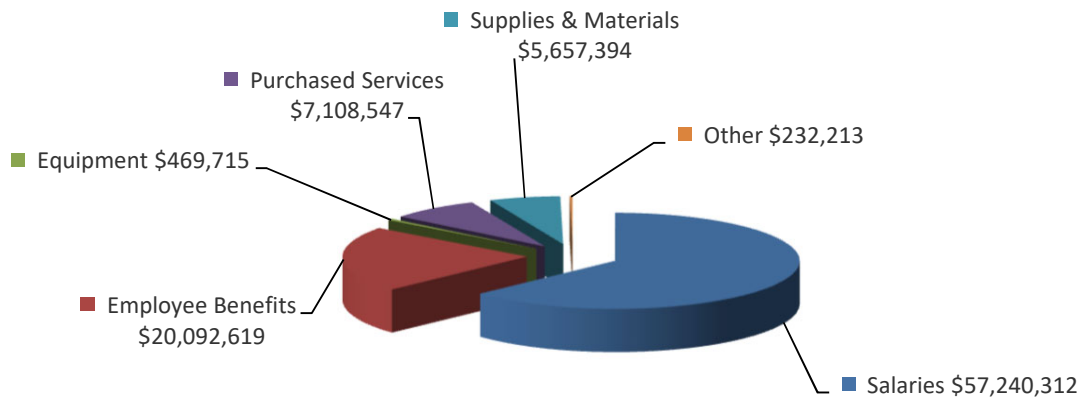


20-21 Audit Revenue

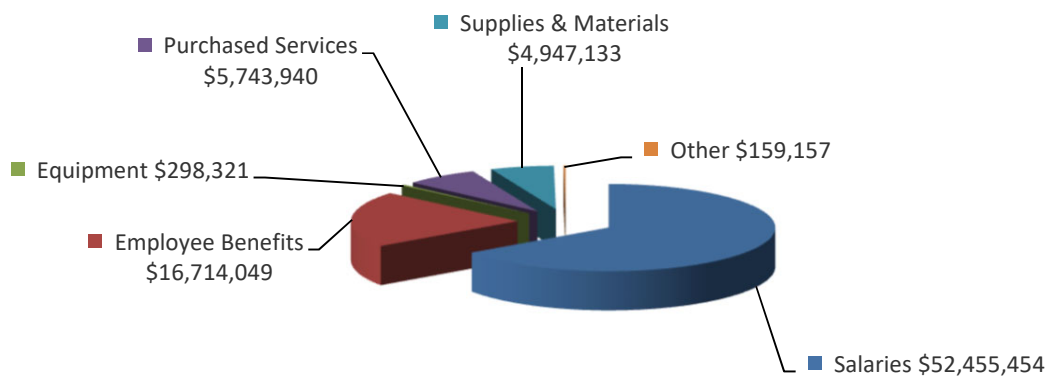


GENERAL FUND Expenditure Comparison

21-22 Mid-Year Expenditures



20-21 Audited Expenditures



2021-2022 Mid-Year Budget

| General Fund | Description | 21-22 Mid-Year | 20-21 Final Budget | 20-21 Audited | 19-20 Audited |
|---------------------------|----------------------------|-------------------|-----------------------|-------------------|-------------------|
| | Revenues | | | | |
| Local Sources | Taxes | 4,205,000 | 3,440,000 | 3,485,570 | 3,388,252 |
| | Taxes-Mill Levy Override | 975,000 | 825,000 | 881,113 | 852,545 |
| | Taxes-Specific Ownership | 400,000 | 384,000 | 504,822 | 460,409 |
| | Local Grants and Donations | 278,567 | 197,852 | 58,637 | 202,254 |
| | Tuition | 25,000 | 25,000 | 55,681 | 15,895 |
| | Interest | 1,500 | 15,000 | 11,800 | 132,355 |
| | Miscellaneous | 457,375 | 218,375 | 424,718 | 377,825 |
| | Subtotal | 6,342,442 | 5,105,227 | 5,422,341 | 5,429,535 |
| State Sources | Equalization | 65,117,370 | 58,477,602 | 59,600,690 | 63,226,316 |
| | Special Education | 3,300,000 | 3,025,698 | 3,084,341 | 2,975,960 |
| | Transportation | 860,557 | 730,156 | 769,823 | 733,772 |
| | READ Act | 425,062 | 414,098 | 376,574 | 361,555 |
| | Nonemployer PERA | 1,300,000 | - | - | 1,265,942 |
| | Miscellaneous Grants | 755,129 | 886,819 | 995,919 | 874,121 |
| | Subtotal | 71,758,118 | 63,534,373 | 64,827,347 | 69,437,666 |
| Federal Sources | Title VII Impact Aid | 32,550,000 | 32,500,000 | 32,454,910 | 30,204,253 |
| | DoD Impact Aid | 2,219,822 | 2,097,306 | 2,097,305 | 1,350,498 |
| | SAMHSA Project Aware Grant | - | - | - | 147,972 |
| | JROTC | 135,000 | 125,000 | 141,883 | 134,628 |
| | Preschool & ARP Preschool | 83,786 | 57,324 | 53,502 | 57,093 |
| | Carl Perkins Grant | 63,918 | 54,247 | 45,286 | 54,610 |
| | Child Find | - | - | - | 8,066 |
| | Subtotal | 35,052,526 | 34,833,877 | 34,792,886 | 31,957,120 |
| Allocations and Transfers | Building Fund | (20,100,000) | (20,600,000) | (20,600,000) | (17,100,000) |
| | Capital Projects | (2,802,286) | (2,172,441) | (2,172,441) | (3,208,035) |
| | Insurance Reserve | (1,350,000) | (1,175,000) | (1,175,000) | (1,050,000) |
| | Activity Fund | (100,000) | (100,000) | (100,000) | - |
| | Subtotal | (24,352,286) | (24,047,441) | (24,047,441) | (21,358,035) |
| | Fund Balance-Multi-Yr | 371,033 | 357,592 | - | - |
| | Fund Balance-MiLO | 202,557 | 221,116 | - | - |
| | Fund Balance-TABOR reserve | 2,100,000 | 2,275,000 | - | - |
| | Fund Balance-Unreserved | 6,164,987 | 5,307,790 | - | - |
| | Subtotal | 8,838,577 | 8,161,498 | - | - |
| | | 97,639,377 | 87,587,534 | 80,995,133 | 85,466,286 |
| | | | | | |
| | Total Revenues | 113,153,086 | 103,473,477 | 105,042,574 | 106,824,321 |
| | Funded Pupil Count | 8,183.0 | 8,186.3 | 8,186.3 | 8,313.0 |
| | Amount Per Pupil | 13,828 | 12,640 | 12,832 | 12,850 |
| | | | | | |

2021-2022 Mid-Year Budget

| General Fund | Description | 21-22 Mid-Year | 20-21 Final Budget | 20-21 Audited | 19-20 Audited |
|---|----------------------|-------------------|-----------------------|------------------|------------------|
| Instruction | Expenditures | | | | |
| | Salaries | 35,150,305 | 32,638,850 | 32,182,529 | 34,347,299 |
| | Benefits | 12,212,900 | 10,139,319 | 10,250,413 | 11,143,597 |
| | Purchased Services | 1,716,520 | 1,707,230 | 1,430,982 | 1,528,460 |
| | Supplies & Materials | 2,029,402 | 1,893,484 | 1,701,959 | 1,941,196 |
| | Equipment | 249,284 | 282,791 | 219,857 | 175,681 |
| | Other | 157,160 | 149,178 | 65,152 | 100,001 |
| | Subtotal | 51,515,571 | 46,810,852 | 45,850,892 | 49,236,234 |
| Counselors & SPED Support | Salaries | 5,029,998 | 4,483,214 | 4,491,588 | 4,626,977 |
| | Benefits | 1,583,232 | 1,325,606 | 1,341,948 | 1,473,744 |
| | Purchased Services | 335,486 | 334,462 | 141,767 | 152,411 |
| | Supplies & Materials | 525,631 | 379,690 | 299,496 | 343,986 |
| | Equipment | 20,000 | 20,600 | 2,303 | 11,154 |
| | Other | 5,500 | 5,500 | 4,808 | 9,333 |
| | Subtotal | 7,499,847 | 6,549,072 | 6,281,910 | 6,617,605 |
| Curriculum, Media, Staff Dev & Equipment | Salaries | 1,602,809 | 1,694,913 | 1,432,814 | 1,892,756 |
| | Benefits | 572,705 | 549,633 | 455,711 | 622,586 |
| | Purchased Services | 376,166 | 350,184 | 220,312 | 189,691 |
| | Supplies & Materials | 117,813 | 124,995 | 106,802 | 51,984 |
| | Equipment | 13,500 | 1,500 | 2,759 | - |
| | Other | 6,040 | 22,500 | 2,648 | 288 |
| | Subtotal | 2,689,033 | 2,743,725 | 2,221,046 | 2,757,305 |
| BOE, Legal, Public Relations & Superintendent | Salaries | 609,500 | 444,469 | 465,108 | 444,005 |
| | Benefits | 240,159 | 197,557 | 207,024 | 202,793 |
| | Purchased Services | 268,540 | 212,200 | 143,372 | 160,580 |
| | Supplies & Materials | 116,350 | 106,350 | 68,556 | 69,301 |
| | Equipment | 2,600 | 2,600 | 2,897 | 2,074 |
| | Other | 79,300 | 79,000 | 66,474 | 68,853 |
| | Subtotal | 1,316,449 | 1,042,176 | 953,431 | 947,606 |
| School Administration | Salaries | 5,221,598 | 4,948,844 | 4,914,850 | 5,025,800 |
| | Benefits | 1,829,703 | 1,447,134 | 1,527,454 | 1,629,265 |
| | Purchased Services | 50,510 | 39,825 | 8,618 | 27,766 |
| | Supplies & Materials | 72,115 | 130,670 | 130,725 | 43,423 |
| | Equipment | 3,831 | 4,946 | 369 | 2,099 |
| | Other | 3,971 | 2,223 | 733 | 574 |
| | Subtotal | 7,181,728 | 6,573,642 | 6,582,749 | 6,728,927 |
| Business Support & Warehouse | Salaries | 888,500 | 840,977 | 829,532 | 827,018 |
| | Benefits | 337,922 | 287,015 | 294,280 | 305,738 |
| | Purchased Services | 157,800 | 147,800 | 70,546 | 89,441 |
| | Supplies & Materials | 75,000 | 75,000 | 64,582 | 65,364 |
| | Equipment | 87,000 | 36,000 | 7,339 | 10,190 |
| | Other | (38,283) | (48,317) | (29,354) | (33,340) |
| | Subtotal | 1,507,939 | 1,338,475 | 1,236,925 | 1,264,411 |
| | | | | | |

2021-2022 Mid-Year Budget

| General Fund | Description | 21-22 Mid-Year | 20-21 Final Budget | 20-21 Audited | 19-20 Audited |
|---|---------------------------|-------------------|-----------------------|-------------------|-------------------|
| Operations, Maintenance & Security | Salaries | 3,496,441 | 3,153,997 | 3,196,982 | 3,156,708 |
| | Benefits | 1,284,658 | 1,044,450 | 1,050,303 | 1,095,427 |
| | Purchased Services | 1,679,525 | 1,434,675 | 1,648,474 | 1,397,158 |
| | Supplies & Materials | 2,104,500 | 2,062,000 | 2,154,148 | 1,851,169 |
| | Equipment | 56,500 | 56,500 | 29,694 | 45,468 |
| | Other | (1,050) | (681) | (663) | (948) |
| | Subtotal | 8,620,574 | 7,750,941 | 8,078,938 | 7,544,982 |
| Transportation | Salaries | 3,148,527 | 2,642,553 | 2,858,981 | 2,960,639 |
| | Benefits | 1,320,077 | 917,846 | 969,346 | 1,047,408 |
| | Purchased Services | 87,600 | 103,600 | 73,289 | 86,964 |
| | Supplies & Materials | 484,000 | 575,500 | 320,427 | 285,949 |
| | Equipment | 15,000 | 15,000 | 16,178 | 17,716 |
| | Other | (46,525) | (35,105) | (3,305) | (29,528) |
| | Subtotal | 5,008,679 | 4,219,394 | 4,234,916 | 4,369,148 |
| Personnel & Information Systems Services | Salaries | 1,891,363 | 1,752,955 | 1,882,188 | 1,778,012 |
| | Benefits | 657,163 | 521,597 | 565,993 | 566,687 |
| | Purchased Services | 1,491,400 | 1,317,218 | 1,190,283 | 1,037,005 |
| | Supplies & Materials | 115,497 | 102,300 | 100,380 | 127,472 |
| | Equipment | 22,000 | 22,000 | 16,925 | 9,981 |
| | Other | 16,100 | 5,620 | 21,571 | 21,790 |
| | Subtotal | 4,193,523 | 3,721,690 | 3,777,340 | 3,540,947 |
| Community Services | Salaries | 201,271 | 180,286 | 200,882 | 99,744 |
| | Benefits | 54,100 | 27,089 | 51,577 | 31,428 |
| | Purchased Services | 945,000 | 955,948 | 816,297 | 708,809 |
| | Supplies & Materials | 17,086 | 10,144 | 58 | 120 |
| | Other | 50,000 | 50,000 | 31,093 | 40,585 |
| | Subtotal | 1,267,457 | 1,223,467 | 1,099,907 | 880,686 |
| | | | | | |
| Reserves | Contingency - Multi-Year | 395,470 | 368,811 | 13,441 | 750 |
| | Contingency-MILO | 318,558 | 87,116 | (18,560) | (367,977) |
| | Contingency-TABOR Reserve | 2,350,000 | 2,005,000 | (175,000) | 215,000 |
| | Contingency | 3,774,549 | 3,153,173 | 857,198 | 1,730,662 |
| | Subtotal | 6,838,577 | 5,614,100 | 677,079 | 1,578,435 |
| | | | | | |
| | | 97,639,377 | 87,587,534 | 80,995,133 | 85,466,286 |
| | | | | | |
| | Total Expenditures | 90,800,800 | 81,973,434 | 80,318,054 | 83,887,851 |
| | Transfers & Allocations | 24,352,286 | 24,047,441 | 24,047,441 | 21,358,035 |
| | | 115,153,086 | 106,020,875 | 104,365,495 | 105,245,886 |
| | Funded Pupil Count | 8,183.0 | 8,186.3 | 8,186.3 | 8,313.0 |
| | Amount Per Pupil | 14,072 | 12,951 | 12,749 | 12,660 |
| | | | | | |

2021-2022 Mid-Year Budget

| Insurance Reserve Sub-Fund | Description | 21-22 Mid-Year | 20-21 Final Budget | 20-21 Audited | 19-20 Audited |
|-------------------------------|--------------------------------|-------------------|-----------------------|------------------|------------------|
| Local Sources | Revenues | | | | |
| | Interest on Investments | 15 | 25 | 12 | 101 |
| | Allocation from General Fund | 1,350,000 | 1,175,000 | 1,175,000 | 1,050,000 |
| | Fund Balance | 150,422 | 157,295 | 6,873 | 9,369 |
| | | 1,500,437 | 1,332,320 | 1,181,885 | 1,059,470 |
| | Expenditures | | | | |
| | Workers' Compensation | 350,000 | 360,000 | 303,548 | 329,500 |
| | Property & Liability Insurance | 1,105,000 | 905,000 | 878,337 | 729,970 |
| | Contingency | 45,437 | 67,320 | - | - |
| | | 1,500,437 | 1,332,320 | 1,181,885 | 1,059,470 |
| | | | | | |
| | | | | | |

2021-2022 Mid-Year Budget

| Food Service | Description | 21-22 Mid-Year | 20-21 Final Budget | 20-21 Audited | 19-20 Audited |
|-----------------|-------------------------|-------------------|-----------------------|------------------|------------------|
| Local Sources | Revenues | | | | |
| | Food Sales | 353,500 | 1,026,000 | 222,670 | 781,010 |
| | Interest on Investments | 150 | 1,500 | 707 | 7,629 |
| | Subtotal | 353,650 | 1,027,500 | 223,377 | 788,639 |
| State Sources | Matching Funds | 30,000 | 29,667 | 29,667 | 29,418 |
| | Start Smart | - | 17,365 | - | 14,917 |
| | K-2 Reduced Lunches | - | 45,000 | - | 42,913 |
| | Subtotal | 30,000 | 92,032 | 29,667 | 87,248 |
| Federal Sources | Reimbursement | 4,227,740 | 2,116,096 | 2,981,163 | 1,950,162 |
| | USDA Commodities | 240,000 | 301,607 | 226,168 | 269,885 |
| | Subtotal | 4,467,740 | 2,417,703 | 3,207,331 | 2,220,047 |
| | Fund Balance | 1,441,575 | 1,043,921 | - | - |
| | | 6,292,965 | 4,581,156 | 3,460,375 | 3,095,934 |
| | Expenditures | | | | |
| | Salaries | 58,250 | 53,500 | 53,935 | 53,116 |
| | Benefits | 26,750 | 23,225 | 23,678 | 23,126 |
| | Purchased Services | 1,767,600 | 1,597,703 | 1,432,067 | 1,260,785 |
| | Supplies & Materials | 2,130,000 | 1,882,807 | 1,494,843 | 1,572,644 |
| | Equipment & Vehicles | 211,947 | 30,000 | 8,198 | 13,648 |
| | Other | 150,000 | 50,000 | 50,000 | 75,000 |
| | Contingency | 1,948,418 | 943,921 | 397,654 | 97,615 |
| | | 6,292,965 | 4,581,156 | 3,460,375 | 3,095,934 |

2021-2022 Mid-Year Budget

| Grants Fund | Description | 21-22 Mid-Year | 20-21 Final Budget | 20-21 Audited | 19-20 Audited |
|-----------------------------------|---------------------------------|-------------------|-----------------------|------------------|------------------|
| | Revenues | | | | |
| Federal Sources | | | | | |
| Title I - A | Title I | 1,314,994 | 1,326,990 | 1,268,924 | 1,292,346 |
| | Carryover | 57,656 | 53,968 | 53,968 | 124,413 |
| | Subtotal | 1,372,650 | 1,380,958 | 1,322,892 | 1,416,759 |
| IDEA - B | Special Education | 1,345,377 | 1,383,918 | 1,383,664 | 1,282,816 |
| | ARP | 334,187 | - | - | - |
| | Carryover | 254 | 16,011 | 16,011 | 17,816 |
| | Subtotal | 1,679,818 | 1,399,929 | 1,399,675 | 1,300,632 |
| Title II - A | Teacher Quality | 235,786 | 217,637 | 203,471 | 192,340 |
| | Carryover | 12,197 | 65,909 | 65,909 | - |
| | Subtotal | 247,983 | 283,546 | 269,380 | 192,340 |
| Title III | English Language Learner | 29,370 | 29,670 | 23,411 | 11,938 |
| | Carryover | 5,802 | 16,048 | 16,048 | 9,169 |
| | Subtotal | 35,172 | 45,718 | 39,459 | 21,107 |
| Title IV - A | Student Support | 94,876 | 94,934 | 65,904 | 61,012 |
| | Carryover | 29,030 | 36,130 | 36,130 | 11,605 |
| | Subtotal | 123,906 | 131,064 | 102,034 | 72,617 |
| Title VI | Indian Education | 9,491 | 9,235 | 9,235 | 2,061 |
| | Carryover | - | 7,681 | 7,681 | - |
| | Subtotal | 9,491 | 16,916 | 16,916 | 2,061 |
| Title X & ARP Homeless | McKinney-Vento | 63,444 | 63,444 | 63,444 | 60,000 |
| | ARP Homeless | 25,593 | - | - | - |
| | ARP Homeless II | 54,773 | - | - | - |
| | Subtotal | 143,810 | 63,444 | 63,444 | 60,000 |
| DoDEA | CCCRS | 126,318 | 201,658 | 168,087 | 264,037 |
| DoDEA | STEAM | 83,375 | 119,870 | 92,115 | 514,394 |
| CRF | Coronavirus Relief Fund | - | 2,978,651 | 2,978,667 | 1,461,390 |
| CRF At-Risk | Coronavirus Relief Fund | - | 265,465 | 265,465 | - |
| | Subtotal | - | 3,244,116 | 3,244,132 | 1,461,390 |
| ESSER I | ESSER Formula (90%) | - | 953,136 | 953,136 | 133,632 |
| ESSER I Set Aside | ESSER Indian Educ (10%) | - | 4,400 | 4,400 | - |
| ESSER II | ESSER Formula (90%) | 3,017,760 | 4,404,815 | 1,446,138 | - |
| ESSER II Set Aside | ESSER Indian & Special Ed (10%) | 133,819 | - | - | - |
| ESSER III | ESSER Formula (90%) | 9,899,589 | - | - | - |
| Esser III | ESSER Indian Educ. (10%) | 26,405 | - | - | - |
| | | 16,900,096 | 12,249,570 | 9,121,808 | 5,438,969 |
| | | | | | |

2021-2022 Mid-Year Budget

| Grants Fund | Description | 21-22 Mid-Year | 20-21 Final Budget | 20-21 Audited | 19-20 Audited |
|---|---------------------|-------------------|-----------------------|------------------|------------------|
| | Expenditures | | | | |
| Title I - A | Salaries | 949,752 | 1,007,013 | 946,974 | 976,902 |
| | Benefits | 278,803 | 282,505 | 310,841 | 285,893 |
| | Purchased Services | 73,417 | 18,800 | 10,026 | 17,201 |
| | Supplies | 64,678 | 63,053 | 55,051 | 54,752 |
| | Equipment | - | - | - | 4,968 |
| | Other | 6,000 | 9,587 | - | 77,043 |
| | Subtotal | 1,372,650 | 1,380,958 | 1,322,892 | 1,416,759 |
| IDEA - B & ARP IDEA | Salaries | 1,278,330 | 1,078,040 | 1,061,778 | 1,005,900 |
| | Benefits | 401,488 | 321,889 | 337,897 | 294,732 |
| | Subtotal | 1,679,818 | 1,399,929 | 1,399,675 | 1,300,632 |
| Title II - A | Salaries | 140,099 | 141,773 | 135,310 | 134,088 |
| | Benefits | 27,467 | 27,913 | 35,503 | 36,845 |
| | Purchased Services | 80,417 | 113,860 | 98,567 | 21,407 |
| | Subtotal | 247,983 | 283,546 | 269,380 | 192,340 |
| Title III | Salaries | 3,192 | 7,870 | 3,184 | 900 |
| | Benefits | 410 | 1,600 | 711 | 195 |
| | Purchased Services | 20,200 | 18,248 | 20,122 | 11,453 |
| | Supplies | 11,370 | 18,000 | 15,442 | 8,559 |
| | Other | - | - | - | - |
| | Subtotal | 35,172 | 45,718 | 39,459 | 21,107 |
| Title IV - A | Salaries | 19,000 | 17,434 | 7,012 | - |
| | Benefits | - | - | 1,525 | - |
| | Purchased Services | 80,906 | 66,500 | 49,575 | 56,936 |
| | Supplies | 24,000 | 47,130 | 43,922 | 15,681 |
| | Subtotal | 123,906 | 131,064 | 102,034 | 72,617 |
| Title VI | Salaries | 4,500 | 3,100 | 1,843 | 776 |
| | Benefits | 1,000 | 700 | 406 | 169 |
| | Purchased Services | 2,491 | 4,968 | 2,225 | 758 |
| | Supplies | 1,500 | 7,148 | 12,442 | 172 |
| | Other | - | 1,000 | - | 186 |
| | Subtotal | 9,491 | 16,916 | 16,916 | 2,061 |
| Title X & ARP HCY I & II | Salaries | 55,422 | 46,000 | 44,746 | 43,524 |
| | Benefits | 17,322 | 17,444 | 18,698 | 16,476 |
| | Purchased Services | 21,593 | - | - | - |
| | Supplies | 38,000 | - | - | - |
| | Other | 11,473 | - | - | - |
| | Subtotal | 143,810 | 63,444 | 63,444 | 60,000 |
| DoDEA CCCRS Grant | Salaries | 72,442 | 79,763 | 71,694 | 81,222 |
| | Benefits | 24,492 | 27,945 | 25,487 | 27,577 |
| | Purchased Services | 29,384 | 46,384 | 70,906 | 106,776 |
| | Supplies | - | 47,566 | - | 25,749 |
| | Other | - | - | - | 22,713 |
| | Subtotal | 126,318 | 201,658 | 168,087 | 264,037 |
| | | | | | |

2021-2022 Mid-Year Budget

| Grants Fund | Description | 21-22 Mid-Year | 20-21 Final Budget | 20-21 Audited | 19-20 Audited |
|------------------------------|---------------------|-------------------|-----------------------|------------------|------------------|
| | Expenditures | | | | |
| DoDEA STEAM Grant | Salaries | 8,562 | 7,750 | 3,188 | 250 |
| | Benefits | 2,467 | 2,090 | 695 | 55 |
| | Purchased Services | 19,027 | 30,077 | 66,094 | 423,798 |
| | Supplies | 48,012 | 75,646 | 22,138 | 70,598 |
| | Equipment | 707 | 707 | - | 19,293 |
| | Other | 4,600 | 3,600 | - | 400 |
| | Subtotal | 83,375 | 119,870 | 92,115 | 514,394 |
| CRF & CRF At-Risk | Salaries | - | 569,289 | 455,367 | 114,168 |
| | Fringe Benefits | - | 154,669 | 118,279 | 25,516 |
| | Purchased Services | - | 33,000 | 33,000 | 17,000 |
| | Supplies | - | 913,677 | 1,093,015 | 113,511 |
| | Equipment | - | 1,573,481 | 1,544,471 | 1,191,195 |
| | Subtotal | - | 3,244,116 | 3,244,132 | 1,461,390 |
| ESSER I (90%) | Salaries | - | 373,500 | 592,977 | 131,800 |
| | Fringe Benefits | - | 133,236 | 168,575 | 1,832 |
| | Supplies | - | 446,400 | 191,584 | - |
| | Subtotal | - | 953,136 | 953,136 | 133,632 |
| ESSER I (10%) | Supplies | - | 4,400 | 4,400 | |
| ESSER II (90%) | Salaries | 2,229,170 | 3,060,645 | 920,291 | - |
| | Fringe Benefits | 622,490 | 789,125 | 214,786 | - |
| | Purchased Services | 37,100 | 37,100 | - | - |
| | Supplies | 129,000 | 477,945 | 311,061 | - |
| | Other | - | 40,000 | - | - |
| | Subtotal | 3,017,760 | 4,404,815 | 1,446,138 | - |
| ESSER II (10%) | Salaries | 93,500 | - | - | - |
| | Fringe Benefits | 28,229 | - | - | - |
| | Supplies | 11,090 | - | - | - |
| | Other | 1,000 | - | - | - |
| | Subtotal | 133,819 | - | - | - |
| ESSER III (90%) | Salaries | 7,102,009 | - | - | - |
| | Fringe Benefits | 1,882,350 | - | - | - |
| | Purchased Services | 44,400 | - | - | - |
| | Supplies | 694,500 | - | - | - |
| | Equipment | 176,330 | - | - | - |
| | Other | - | - | - | - |
| | Subtotal | 9,899,589 | - | - | - |
| ESSER III (10%) | Salaries | 6,000 | - | - | - |
| | Fringe Benefits | 1,340 | - | - | - |
| | Supplies | 16,565 | - | - | - |
| | Other | 2,500 | - | - | - |
| | Subtotal | 26,405 | - | - | - |
| | | 16,900,096 | 12,249,570 | 9,121,808 | 5,438,969 |
| | | | | | |

2021-2022 Mid-Year Budget

| Activity Fund | Description | 21-22 Mid-Year | 20-21 Final Budget | 20-21 Audited | 19-20 Audited |
|---------------|------------------------------|-------------------|-----------------------|------------------|------------------|
| Local Sources | Revenues | | | | |
| | Interest on Investments | 15 | 25 | 11 | 59 |
| | Activity Receipts | 800,000 | 750,000 | 211,809 | 648,500 |
| | Donations | 35,000 | 10,000 | 12,483 | 14,461 |
| | Subtotal | 835,015 | 760,025 | 224,303 | 663,020 |
| | Transfer from General Fund | 100,000 | 100,000 | 100,000 | - |
| | Due to Student Organizations | - | - | - | - |
| | Fund Balance | 251,922 | 241,464 | - | 29,853 |
| | | 1,186,937 | 1,101,489 | 324,303 | 692,873 |
| | Expenditures | | | | |
| | Supplies & Materials | 935,015 | 960,025 | 313,845 | 692,873 |
| | Contingency | 251,922 | 141,464 | 10,458 | - |
| | | 1,186,937 | 1,101,489 | 324,303 | 692,873 |

2021-2022 Mid-Year Budget

| Building Fund | Description | 21-22 Mid-Year | 20-21 Final Budget | 20-21 Audited | 19-20 Audited |
|-----------------|---------------------------------|-------------------|-----------------------|-------------------|-------------------|
| | Revenues | | | | |
| Local Sources | Fees | 25,000 | 175,000 | 63,904 | 190,552 |
| | Interest on Investments | 4,000 | 23,100 | 12,170 | 119,425 |
| State Sources | Kindergarten Construction Grant | - | - | - | 306,592 |
| Federal Sources | Impact Aid Construction | 650,000 | - | - | 701,477 |
| Other Sources | COP Proceeds | - | - | - | - |
| | Transfer from General Fund | 20,100,000 | 20,600,000 | 20,600,000 | 17,100,000 |
| | Fund Balance | 9,815,772 | 14,134,564 | 4,318,792 | - |
| | | 30,594,772 | 34,932,664 | 24,994,866 | 18,418,046 |
| | Expenditures | | | | |
| | Mesa remodel and addition | 6,000,000 | 14,000,000 | 13,411,414 | 6,081,542 |
| | FMS Construction | - | 200,000 | 2,231 | 6,424,883 |
| | FFCHS Arena Complex & AIM | 19,425,000 | 12,100,000 | 10,376,427 | 1,220,036 |
| | FFCHS Pool upgrades | - | - | - | 460,456 |
| | Major Remodels | 200,000 | - | - | 1,368,277 |
| | Land acquisition | 800,000 | - | - | - |
| | Future Projects - Design | 250,000 | - | - | - |
| | Project Management | 159,560 | 93,000 | 86,170 | 80,934 |
| | C.O.P. Fees | 1,500 | 1,500 | 1,500 | 1,500 |
| | C.O.P. Lease Principal | 740,000 | 715,000 | 715,000 | 690,000 |
| | C.O.P. Interest | 376,079 | 402,124 | 402,124 | 427,273 |
| | Contingency Reserves | 2,642,633 | 7,421,040 | - | 1,663,145 |
| | | 30,594,772 | 34,932,664 | 24,994,866 | 18,418,046 |

2021-2022 Mid-Year Budget

| Capital Projects | Description | 21-22 Mid-Year | 20-21 Final Budget | 20-21 Audited | 19-20 Audited |
|------------------|----------------------------|-------------------|-----------------------|------------------|-------------------|
| Local Sources | Revenues | | | | |
| | Interest | 200 | 2,500 | 1,013 | 148,335 |
| State Sources | Insurance Proceeds | - | - | - | 4,322,327 |
| | SSD Security Grant | - | - | - | 1,039,682 |
| | Transfer from General Fund | 2,802,286 | 2,172,441 | 2,172,441 | 3,208,035 |
| | Fund Balance | 1,458,225 | 3,177,013 | 1,718,788 | 14,796,536 |
| | | 4,260,711 | 5,351,954 | 3,892,242 | 23,514,915 |
| | Expenditures | | | | |
| | Improvements | 2,031,300 | 1,911,800 | 1,423,489 | 850,906 |
| | Vehicles | 621,589 | 766,956 | 753,938 | 474,089 |
| | Equipment | 361,100 | 543,500 | 389,251 | 1,339,589 |
| | Technology | 407,800 | 440,825 | 306,518 | 351,211 |
| | Instructional Technology | 389,032 | 1,113,041 | 1,019,046 | 1,464,651 |
| | Insurance - Property | - | - | - | 18,923,989 |
| | Insurance - Vehicles | - | - | - | 110,480 |
| | | 3,810,821 | 4,776,122 | 3,892,242 | 23,514,915 |
| | Contingency - BEST Reserve | 156,000 | 142,000 | - | - |
| | Contingency | 293,890 | 433,832 | - | - |
| | | 449,890 | 575,832 | - | - |
| | | 4,260,711 | 5,351,954 | 3,892,242 | 23,514,915 |

Capital Projects List
2021-2022 Mid-Year Budget

| | 6/23/2021 Adopted | Changes | 1/26/2022 Mid-Year | |
|--|----------------------|-------------------|-----------------------|-----------------|
| Improvements/Maintenance | | | | |
| Repave Kinder play area and concrete benches | 377,000 | - | 377,000 | Patriot |
| Pave walkway from school to CDC | - | 104,500 | 104,500 | Patriot |
| Concrete & Asphalt repairs | 75,000 | - | 75,000 | District-wide |
| HVAC water heater replacement | 49,000 | 17,800 | 66,800 | Eagleside |
| Playground renovations | 510,000 | - | 510,000 | Jordahl, Weikel |
| Autism classroom remodels | 80,800 | 69,200 | 150,000 | Patriot, Abrams |
| Photography & Graphic Arts remodel | 180,000 | - | 180,000 | FFCHS |
| Track re-surfacing | 400,000 | - | 400,000 | CMS |
| Safety & Security upgrades | 50,000 | 27,000 | 77,000 | District-wide |
| Auditorium light replacement | 30,000 | - | 30,000 | FFCHS |
| Other renovations & improvements | 54,500 | - | 54,500 | various |
| BEST Grant Maintenance Reserve (Yr 10) | 14,000 | (7,500) | 6,500 | Weikel |
| | <u>1,820,300</u> | <u>211,000</u> | <u>2,031,300</u> | |
| Equipment | | | | |
| Indoor Batting Cage (small gym) | 15,000 | 4,000 | 19,000 | FFCHS |
| Exterior parking lot signage | 30,000 | 22,000 | 52,000 | FFCHS |
| Custodial Equipment | 40,000 | - | 40,000 | District-wide |
| Maintenance, Grounds & Transportation Equipm | 101,100 | - | 101,100 | Maintenance |
| Tool sets for mechanics | 100,000 | 5,000 | 105,000 | Transportation |
| GPS & back-up cameras for white fleet | 19,000 | - | 19,000 | Transportation |
| Bus Camera Systems remote access | 25,000 | - | 25,000 | Transportation |
| | <u>330,100</u> | <u>31,000</u> | <u>361,100</u> | |
| Vehicles | | | | |
| Buses, 77-passenger (4) | 467,868 | - | 467,868 | Transportation |
| Buses, Special Needs - replacement (1) | - | - | - | Transportation |
| Buses - Regular Ed (4) - lease (Yr 3 of 5) | 81,721 | - | 81,721 | Food Service |
| Trucks - replacement (1) | 62,000 | - | 62,000 | |
| Trailer - replacement (1) | 10,000 | - | 10,000 | Maintenance |
| | <u>621,589</u> | <u>-</u> | <u>621,589</u> | |
| Instructional Technology | | | | |
| High School 1:1 Initiative - lease extension | 155,750 | (112,500) | 43,250 | FFCHS |
| Computers for specialized labs | 48,000 | - | 48,000 | FFCHS |
| Certified staff laptop lease (Yr 4 of 4) | 297,782 | - | 297,782 | District-wide |
| | <u>501,532</u> | <u>(112,500)</u> | <u>389,032</u> | |
| Technology | | | | |
| Staff computer replacements | 140,200 | 8,400 | 148,600 | District-wide |
| Sound system & PA system replacements | 31,650 | 82,450 | 114,100 | Schools |
| Server replacements | 55,000 | (5,000) | 50,000 | District-wide |
| UPS batteries | 20,000 | 8,100 | 28,100 | Tech |
| Switches (net of e-rate discount) | 35,000 | 3,500 | 38,500 | Schools & Tech |
| Infrastructure evaluation | 10,000 | - | 10,000 | Tech |
| Multi-factor authentication software | 50,000 | (45,000) | 5,000 | Tech |
| Replace Fleet Management software system | 12,000 | 1,500 | 13,500 | Transportation |
| | <u>353,850</u> | <u>53,950</u> | <u>407,800</u> | |
| Total Capital Projects Requests | <u>\$ 3,627,371</u> | <u>\$ 183,450</u> | <u>\$ 3,810,821</u> | |

COMPLIANCE STATEMENT

This budget's revenue projections were prepared using information provided by the Colorado Department of Education, the County Assessor, the Federal Government and other sources using methods recommended in the Financial Policies and Procedures Handbook.

This budget's expenditure projections were prepared based on program needs, enrollment projections, mandated requirements, employee contracts, contracted services and anticipated changes in economic conditions using methods described in the Financial Policies and Procedures Handbook. Beginning fund balances and revenues equal or exceed budgeted expenditures and reserves.

This budget includes the actual audited revenues, expenditures and fund balances for the last completed fiscal year. The figures are contained in the District's annual audit available for review on the District website, or may be obtained through the Colorado Department of Education or the State Auditor's office.

The 2021-2022 Mid-Year Budget was prepared in compliance with the revenue, expenditure, tax limitation and reserve requirements of Section 20 of Article X of the Constitution.