Fountain • Fort Carson
SCHOOL DISTRICT EIGHT

# El Paso County
# School District Eight

# July 1, 2021 - June 30, 2022
# Adopted Budget

June 23, 2021

# EL PASO COUNTY SCHOOL DISTRICT EIGHT
# Table of Contents
# 2021-2022 Adopted Budget
# June 23, 2021

**EL PASO COUNTY SCHOOL DISTRICT 8 - GENERAL FUND - 5-YR BUDGET FORECAST**

| | FY2019-2020 Audited | % | FY2020-2021 Estimated 6-30-21 | % | FY2021-2022 Adopted Budget | % | FY2022-2023 Projection | % | FY2023-2024 Projection | % | FY2024-2025 Projection | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***PPR (estimate 2% increase)*** | *$ 8,065* | | *$ 7,718* | | *$ 8,563* | | *$ 8,734* | | *$ 8,909* | | *$ 9,087* | |
| **Resources** | | | | | | | | | | | | |
| Property Taxes (3 - 4% increase ) | $ 3,388,252 | 3.8% | $ 3,340,000 | 3.8% | $ 3,915,000 | 4.0% | $ 4,071,600 | 4.1% | $ 4,193,748 | 4.2% | $ 4,361,498 | 4.3% |
| Mill Levy Override Taxes (1% increase ) | 852,545 | 1.0% | 875,000 | 1.0% | 900,000 | 0.9% | 925,000 | 0.9% | 950,000 | 0.9% | 975,000 | 1.0% |
| Specific Ownership Taxes (1% increase ) | 460,409 | 0.5% | 375,000 | 0.4% | 360,000 | 0.4% | 393,750 | 0.4% | 378,000 | 0.4% | 413,438 | 0.4% |
| Tuition, Interest & other misc (0% increase ) | 728,329 | 0.8% | 427,256 | 0.5% | 432,375 | 0.4% | 432,375 | 0.4% | 432,375 | 0.4% | 432,375 | 0.4% |
| State Equalization (2% increase ) | 63,226,316 | 71.2% | 59,600,833 | 67.1% | 65,675,000 | 66.3% | 66,988,500 | 67.3% | 68,328,270 | 68.2% | 69,694,835 | 68.8% |
| State categoricals & other state funding (2% increase ) | 6,211,350 | 7.0% | 5,272,952 | 5.9% | 6,373,501 | 6.4% | 6,500,971 | 6.5% | 6,630,990 | 6.6% | 6,763,610 | 6.7% |
| Impact Aid (2% increase ) | 30,204,253 | 34.0% | 32,454,953 | 36.5% | 32,550,000 | 32.9% | 33,201,000 | 33.4% | 33,865,020 | 33.8% | 34,542,320 | 34.1% |
| DoD Supplemental Impact Aid (2% increase ) | 1,350,498 | 1.5% | 2,097,306 | 2.4% | 1,750,000 | 1.8% | 1,785,000 | 1.8% | 1,820,700 | 1.8% | 1,857,114 | 1.8% |
| Other federal funding (2% increase ) | 402,369 | 0.5% | 242,324 | 0.3% | 273,033 | 0.3% | 278,494 | 0.3% | 284,064 | 0.3% | 289,745 | 0.3% |
| Total Revenue | 106,824,321 | 120.3% | 104,685,624 | 117.9% | 112,228,909 | 113.3% | 114,576,690 | 115.2% | 116,883,167 | 116.7% | 119,329,935 | 117.8% |
| Allocations and Transfers (2% increase ) | (21,358,035) | -24.1% | (24,047,441) | -27.1% | (21,848,546) | -22.1% | (22,285,517) | -22.4% | (22,731,227) | -22.7% | (23,185,852) | -22.9% |
| | 85,466,286 | 96.2% | 80,638,183 | 90.8% | 90,380,363 | 91.2% | 92,291,173 | 92.8% | 94,151,940 | 94.0% | 96,144,083 | 94.9% |
| Available Beginning Fund Balance | 6,583,063 | 7.4% | 8,161,498 | 9.2% | 8,687,912 | 8.8% | 7,187,912 | 7.2% | 6,027,288 | 6.0% | 5,124,568 | 5.1% |
| Total Resources Available | **92,049,349** | **103.7%** | **88,799,681** | **100.0%** | **99,068,275** | **100.0%** | **99,479,085** | **100.0%** | **100,179,227** | **100.0%** | **101,268,651** | **100.0%** |
| **Expenditures** | | | | | | | | | | | | |
| salaries (2% increase ) | 55,158,958 | 62.1% | 52,394,476 | 59.0% | 58,178,446 | 58.7% | 59,342,015 | 59.7% | 60,528,855 | 60.4% | 61,739,432 | 61.0% |
| benefits (2% increase ) | 18,118,673 | 20.4% | 16,650,219 | 18.8% | 20,393,254 | 20.6% | 20,801,119 | 20.9% | 21,217,141 | 21.2% | 21,641,484 | 21.4% |
| purchased services (0% increase) | 5,378,285 | 6.1% | 5,854,151 | 6.6% | 7,037,863 | 7.1% | 7,037,863 | 7.1% | 7,037,863 | 7.0% | 7,037,863 | 6.9% |
| supplies (0% increase) | 4,779,964 | 5.4% | 4,679,421 | 5.3% | 5,616,774 | 5.7% | 5,616,774 | 5.6% | 5,616,774 | 5.6% | 5,616,774 | 5.5% |
| equipment (0% increase) | 274,363 | 0.3% | 292,250 | 0.3% | 411,813 | 0.4% | 411,813 | 0.4% | 411,813 | 0.4% | 411,813 | 0.4% |
| other (0% increase) | 177,608 | 0.2% | 241,252 | 0.3% | 242,213 | 0.2% | 242,213 | 0.2% | 242,213 | 0.2% | 242,213 | 0.2% |
| Contingency | - | 0.0% | - | 0.0% | - | 0.0% | - | 0.0% | - | 0.0% | - | 0.0% |
| Total Expenditures | **83,887,851** | **94.5%** | **80,111,769** | **90.2%** | **91,880,363** | **92.7%** | **93,451,797** | **93.9%** | **95,054,660** | **94.9%** | **96,689,580** | **95.5%** |
| **Ending Fund Balance** | | | | | | | | | | | | |
| Ending Fund Balance | $ 8,161,498 | 9.2% | $ 8,687,912 | 9.8% | $ 7,187,912 | 7.3% | $ 6,027,288 | 6.1% | $ 5,124,568 | 5.1% | $ 4,579,072 | 4.5% |
| Reserve for TABOR | (2,275,000) | -2.6% | (2,100,000) | -2.4% | (2,350,000) | -2.4% | (2,400,000) | -2.4% | (2,450,000) | -2.4% | (2,500,000) | -2.5% |
| Reserve for Mill Levy Override Expenditures | (221,116) | -0.2% | (180,323) | -0.2% | (246,323) | -0.2% | (387,323) | -0.4% | (553,323) | -0.6% | (794,323) | -0.8% |
| Reserve for Multi-Year Obligations | (357,592) | -0.4% | (358,356) | -0.4% | (396,079) | -0.4% | (400,040) | -0.4% | (404,040) | -0.4% | (408,081) | -0.4% |
| Reserve for Inventories | (112,074) | -0.1% | (112,074) | -0.1% | (112,074) | -0.1% | (115,000) | -0.1% | (115,000) | -0.1% | (115,000) | -0.1% |
| **Funds Available for Other Uses** | **5,195,716** | **5.9%** | **5,937,159** | **6.7%** | **4,083,436** | **4.1%** | **2,724,925** | **2.7%** | **1,602,205** | **1.6%** | **761,668** | **0.8%** |

| **Mill Levy Override FUND BALANCE** | Audited **FY2019-2020** | Estimated **FY2020-2021** | Adopted Budget **FY2021-2022** | Projection **FY2022-2023** | Projection **FY2023-2024** | Projection **FY2024-2025** |
|---|---|---|---|---|---|---|
| MiLO Fund Balance, beginning of year | $ 589,093 | $ 221,116 | $ 180,323 | $ 246,323 | $ 387,323 | $ 553,323 |
| Add: Mill Levy Override Taxes (1% increase) | 852,545 | 875,000 | 900,000 | 925,000 | 950,000 | 975,000 |
| Less: District-wide textbook purchases & instructional mat | (863,635) | (700,000) | (600,000) | (550,000) | (550,000) | (500,000) |
| Less: salary increases | (356,887) | (215,793) | (234,000) | (234,000) | (234,000) | (234,000) |
| MiLO Fund Balance,end of year | $ 221,116 | $ 180,323 | $ 246,323 | $ 387,323 | $ 553,323 | $ 794,323 |

# 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 Adopted Budget

| REVENUES | 21-22 Adopted | | 20-21 Estimate | | Change | |
|---|---|---|---|---|---|---|
| Local Revenue | $ 5,592,375 | 5.0% | $ 5,003,256 | 4.8% | $ 589,119 | 11.8% |
| Interest Revenue | 15,000 | 0.0% | 14,000 | 0.0% | 1,000 | 7.1% |
| State Equalization | 65,675,000 | 58.5% | 59,600,833 | 56.9% | 6,074,167 | 10.2% |
| Other State Funding | 6,373,501 | 5.7% | 5,272,952 | 5.0% | 1,100,549 | 20.9% |
| Federal Revenue | 34,573,033 | 30.8% | 34,794,583 | 33.2% | (221,550) | -0.6% |
| Total Revenues | 112,228,909 | 100.0% | 104,685,624 | 100.0% | $ 7,543,285 | 7.2% |
| Allocations and Transfers | (21,848,546) | | (24,047,441) | | | |
| Fund Balance | 8,687,912 | | - | | | |
| | $ 99,068,275 | | $ 80,638,183 | | | |

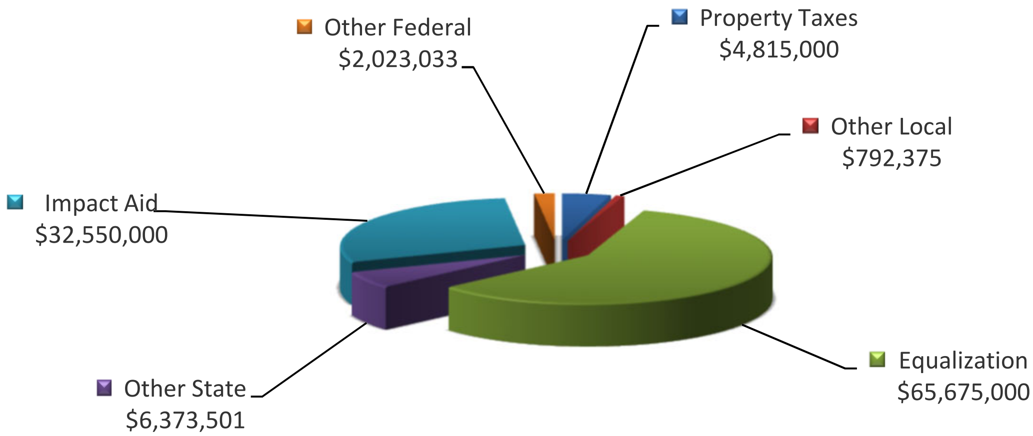
| EXPENDITURES BY PROGRAM | 21-22 Adopted | | 20-21 Estimate | | Change | |
|---|---|---|---|---|---|---|
| Instruction | $ 52,888,565 | 57.6% | $ 46,243,262 | 57.7% | $ 6,645,303 | 14.4% |
| Instructional Support | 10,147,260 | 11.0% | 8,689,373 | 10.8% | 1,457,887 | 16.8% |
| Support Services | 13,499,663 | 14.7% | 11,505,666 | 14.4% | 1,993,997 | 17.3% |
| Building Administration | 7,336,227 | 8.0% | 6,665,072 | 8.3% | 671,155 | 10.1% |
| Central Support Services | 6,731,679 | 7.3% | 5,850,136 | 7.3% | 881,543 | 15.1% |
| Other | 1,276,969 | 1.4% | 1,158,260 | 1.4% | 118,709 | 10.2% |
| Total Expenditures | 91,880,363 | 100.0% | 80,111,769 | 100.0% | $ 11,768,594 | 14.7% |
| Contingency Reserve | 7,187,912 | | 526,414 | | | |
| | $ 99,068,275 | | $ 80,638,183 | | | |

| EXPENDITURES BY OBJECT | 21-22 Adopted | | 20-21 Estimate | | Change | |
|---|---|---|---|---|---|---|
| Salaries | $ 58,178,446 | 63.3% | $ 52,394,476 | 65.4% | $ 5,783,970 | 11.0% |
| Employee Benefits | 20,393,254 | 22.2% | 16,650,219 | 20.8% | 3,743,035 | 22.5% |
| Purchased Services | 7,037,863 | 7.7% | 5,854,151 | 7.3% | 1,183,712 | 20.2% |
| Supplies & Materials | 5,616,774 | 6.1% | 4,679,421 | 5.8% | 937,353 | 20.0% |
| Equipment | 411,813 | 0.4% | 292,250 | 0.4% | 119,563 | 40.9% |
| Other | 242,213 | 0.3% | 241,252 | 0.3% | 961 | 0.4% |
| Total Expenditures | 91,880,363 | 100.0% | 80,111,769 | 100.0% | $ 11,768,594 | 14.7% |
| Contingency Reserve | 7,187,912 | | 526,414 | | | |
| | $ 99,068,275 | | $ 80,638,183 | | | |

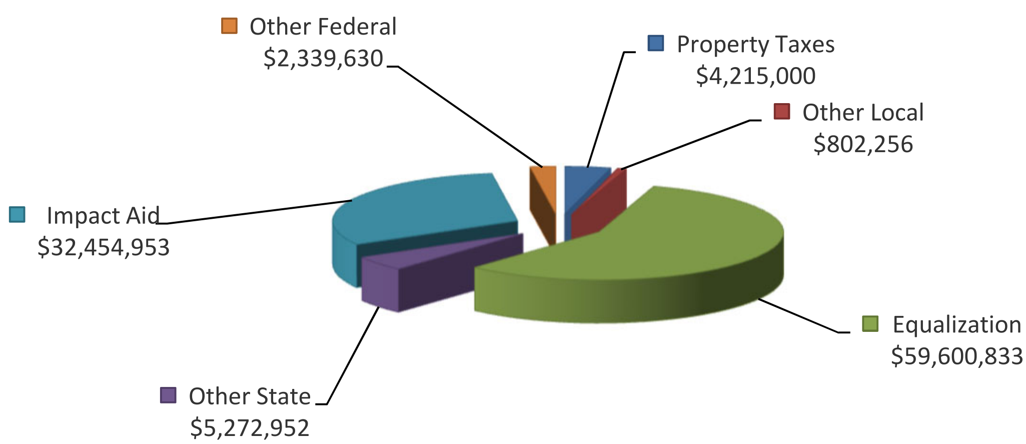
# GENERAL FUND

## Revenue Comparison

### 21-22 Adopted Budget Revenues



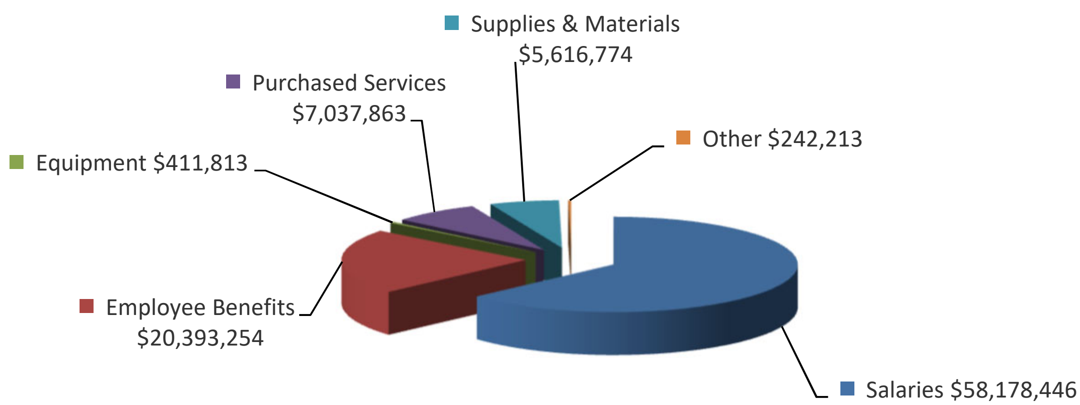

### 20-21 Estimated Revenue



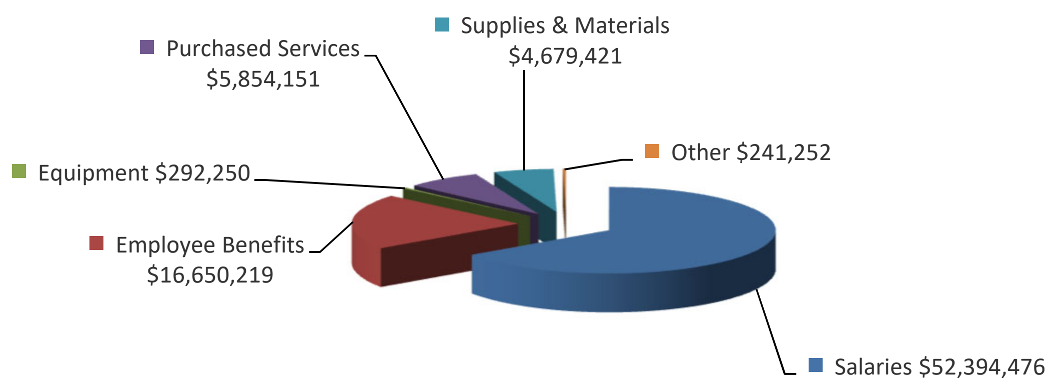
# GENERAL FUND

## Expenditure Comparison

### 21-22 Adopted Expenditures




### 20-21 Estimated Expenditures



# 2021-2022 Adopted Budget

| General Fund | Description | 21-22 Adopted | 20-21 Final Budget | 20-21 Estimated | 19-20 Audited |
|---|---|---|---|---|---|
| | **Revenues** | | | | |
| Local Sources | Taxes | 3,915,000 | 3,440,000 | 3,340,000 | 3,388,252 |
| | Taxes-Mill Levy Override | 900,000 | 825,000 | 875,000 | 852,545 |
| | Taxes-Specific Ownership | 360,000 | 384,000 | 375,000 | 460,409 |
| | Local Grants and Donations | 82,000 | 197,852 | 214,143 | 202,254 |
| | Tuition | 25,000 | 25,000 | - | 15,895 |
| | Interest | 15,000 | 15,000 | 14,000 | 132,355 |
| | Miscellaneous | 310,375 | 218,375 | 199,113 | 377,825 |
| | Subtotal | 5,607,375 | 5,105,227 | 5,017,256 | 5,429,535 |
| State Sources | Equalization | 65,675,000 | 58,477,602 | 59,600,833 | 63,226,316 |
| | Special Education | 3,075,000 | 3,025,698 | 3,070,081 | 2,975,960 |
| | Transportation | 730,000 | 730,156 | 730,156 | 733,772 |
| | READ Act | 390,000 | 414,098 | 415,014 | 361,555 |
| | Nonemployer PERA | 1,300,000 | - | - | 1,265,942 |
| | Miscellaneous Grants | 878,501 | 886,819 | 1,057,701 | 874,121 |
| | Subtotal | 72,048,501 | 63,534,373 | 64,873,785 | 69,437,666 |
| Federal Sources | Title VII Impact Aid | 32,550,000 | 32,500,000 | 32,454,953 | 30,204,253 |
| | DoD Impact Aid | 1,750,000 | 2,097,306 | 2,097,306 | 1,350,498 |
| | SAMHSA Project Aware Grant | - | - | - | 147,972 |
| | JROTC | 135,000 | 125,000 | 135,000 | 134,628 |
| | Preschool | 83,786 | 57,324 | 57,324 | 57,093 |
| | Carl Perkins Grant | 54,247 | 54,247 | 50,000 | 54,610 |
| | Child Find | - | - | - | 8,066 |
| | Subtotal | 34,573,033 | 34,833,877 | 34,794,583 | 31,957,120 |
| Allocations and Transfers | Building Fund | (17,600,000) | (20,600,000) | (20,600,000) | (17,100,000) |
| | Capital Projects | (2,748,546) | (2,172,441) | (2,172,441) | (3,208,035) |
| | Insurance Reserve | (1,400,000) | (1,175,000) | (1,175,000) | (1,050,000) |
| | Activity Fund | (100,000) | (100,000) | (100,000) | - |
| | Subtotal | (21,848,546) | (24,047,441) | (24,047,441) | (21,358,035) |
| | Fund Balance-Multi-Yr | 358,356 | 357,592 | - | - |
| | Fund Balance-MiLO | 180,323 | 221,116 | - | - |
| | Fund Balance-TABOR reserve | 2,100,000 | 2,275,000 | - | - |
| | Fund Balance-Unreserved | 6,049,233 | 5,307,790 | - | - |
| | Subtotal | 8,687,912 | 8,161,498 | - | - |
| | | **99,068,275** | **87,587,534** | **80,638,183** | **85,466,286** |
| | Total Revenues | 112,228,909 | 103,473,477 | 104,685,624 | 106,824,321 |
| | Funded Pupil Count | 8,173.3 | 8,186.3 | 8,186.3 | 8,313.0 |
| | Amount Per Pupil | 13,731 | 12,640 | 12,788 | 12,850 |

# 2021-2022 Adopted Budget

| General Fund | Description | 21-22 Adopted | 20-21 Final Budget | 20-21 Estimated | 19-20 Audited |
|---|---|---|---|---|---|
| | **Expenditures** | | | | |
| Instruction | Salaries | 36,258,361 | 32,638,850 | 32,269,441 | 34,347,299 |
| | Benefits | 12,465,383 | 10,139,319 | 10,177,458 | 11,143,597 |
| | Purchased Services | 1,731,649 | 1,707,230 | 1,568,342 | 1,528,460 |
| | Supplies & Materials | 2,021,630 | 1,893,484 | 1,867,448 | 1,941,196 |
| | Equipment | 254,382 | 282,791 | 221,395 | 175,681 |
| | Other | 157,160 | 149,178 | 139,178 | 100,001 |
| | Subtotal | 52,888,565 | 46,810,852 | 46,243,262 | 49,236,234 |
| Counselors & SPED Support | Salaries | 4,924,335 | 4,483,214 | 4,516,373 | 4,626,977 |
| | Benefits | 1,602,478 | 1,325,606 | 1,346,250 | 1,473,744 |
| | Purchased Services | 335,713 | 334,462 | 78,909 | 152,411 |
| | Supplies & Materials | 502,739 | 379,690 | 362,243 | 343,986 |
| | Equipment | 20,000 | 20,600 | 600 | 11,154 |
| | Other | 5,500 | 5,500 | 6,750 | 9,333 |
| | Subtotal | 7,390,765 | 6,549,072 | 6,311,125 | 6,617,605 |
| Curriculum, Media, Staff Dev & Equipment | Salaries | 1,681,116 | 1,694,913 | 1,534,046 | 1,892,756 |
| | Benefits | 580,610 | 549,633 | 491,649 | 622,586 |
| | Purchased Services | 375,666 | 350,184 | 250,170 | 189,691 |
| | Supplies & Materials | 111,563 | 124,995 | 95,143 | 51,984 |
| | Equipment | 1,500 | 1,500 | 3,268 | - |
| | Other | 6,040 | 22,500 | 3,972 | 288 |
| | Subtotal | 2,756,495 | 2,743,725 | 2,378,248 | 2,757,305 |
| BOE, Legal, Public Relations & Superintendent | Salaries | 519,863 | 444,469 | 443,450 | 444,005 |
| | Benefits | 243,259 | 197,557 | 202,462 | 202,793 |
| | Purchased Services | 202,700 | 212,200 | 88,052 | 160,580 |
| | Supplies & Materials | 116,350 | 106,350 | 66,052 | 69,301 |
| | Equipment | 2,600 | 2,600 | 3,879 | 2,074 |
| | Other | 79,300 | 79,000 | 96,283 | 68,853 |
| | Subtotal | 1,164,072 | 1,042,176 | 900,178 | 947,606 |
| School Administration | Salaries | 5,339,098 | 4,948,844 | 4,944,605 | 5,025,800 |
| | Benefits | 1,865,608 | 1,447,134 | 1,542,803 | 1,629,265 |
| | Purchased Services | 50,810 | 39,825 | 39,825 | 27,766 |
| | Supplies & Materials | 72,909 | 130,670 | 130,670 | 43,423 |
| | Equipment | 3,831 | 4,946 | 4,946 | 2,099 |
| | Other | 3,971 | 2,223 | 2,223 | 574 |
| | Subtotal | 7,336,227 | 6,573,642 | 6,665,072 | 6,728,927 |
| Business Support & Warehouse | Salaries | 881,529 | 840,977 | 826,715 | 827,018 |
| | Benefits | 349,022 | 287,015 | 293,763 | 305,738 |
| | Purchased Services | 147,800 | 147,800 | 68,659 | 89,441 |
| | Supplies & Materials | 75,000 | 75,000 | 53,086 | 65,364 |
| | Equipment | 36,000 | 36,000 | 6,131 | 10,190 |
| | Other | (38,283) | (48,317) | (49,864) | (33,340) |
| | Subtotal | 1,451,068 | 1,338,475 | 1,198,490 | 1,264,411 |

# 2021-2022 Adopted Budget

| General Fund | Description | 21-22 Adopted | 20-21 Final Budget | 20-21 Estimated | 19-20 Audited |
|---|---|---|---|---|---|
| Operations, | Salaries | 3,525,607 | 3,153,997 | 3,098,521 | 3,156,708 |
| Maintenance & Security | Benefits | 1,326,108 | 1,044,450 | 1,046,158 | 1,095,427 |
| | Purchased Services | 1,679,525 | 1,434,675 | 1,567,902 | 1,397,158 |
| | Supplies & Materials | 2,104,500 | 2,062,000 | 1,746,107 | 1,851,169 |
| | Equipment | 56,500 | 56,500 | 18,900 | 45,468 |
| | Other | (1,050) | (681) | (1,051) | (948) |
| | Subtotal | 8,691,190 | 7,750,941 | 7,476,537 | 7,544,982 |
| Transportation | Salaries | 3,022,600 | 2,642,553 | 2,772,831 | 2,960,639 |
| | Benefits | 1,235,798 | 917,846 | 955,217 | 1,047,408 |
| | Purchased Services | 87,600 | 103,600 | 67,647 | 86,964 |
| | Supplies & Materials | 484,000 | 575,500 | 247,343 | 285,949 |
| | Equipment | 15,000 | 15,000 | 21,113 | 17,716 |
| | Other | (36,525) | (35,105) | (35,022) | (29,528) |
| | Subtotal | 4,808,473 | 4,219,394 | 4,029,129 | 4,369,148 |
| Personnel & Information | Salaries | 1,825,954 | 1,752,955 | 1,791,261 | 1,778,012 |
| Systems Services | Benefits | 670,088 | 521,597 | 543,518 | 566,687 |
| | Purchased Services | 1,481,400 | 1,317,218 | 1,274,645 | 1,037,005 |
| | Supplies & Materials | 100,997 | 102,300 | 101,243 | 127,472 |
| | Equipment | 22,000 | 22,000 | 12,018 | 9,981 |
| | Other | 16,100 | 5,620 | 28,783 | 21,790 |
| | Subtotal | 4,116,539 | 3,721,690 | 3,751,468 | 3,540,947 |
| Community Services | Salaries | 199,983 | 180,286 | 197,233 | 99,744 |
| | Benefits | 54,900 | 27,089 | 50,941 | 31,428 |
| | Purchased Services | 945,000 | 955,948 | 850,000 | 708,809 |
| | Supplies & Materials | 27,086 | 10,144 | 10,086 | 120 |
| | Other | 50,000 | 50,000 | 50,000 | 40,585 |
| | Subtotal | 1,276,969 | 1,223,467 | 1,158,260 | 880,686 |
| Reserves | Contingency - Multi-Year | 396,079 | 368,811 | 764 | 750 |
| | Contingency-MiLO | 246,323 | 87,116 | (40,793) | (367,977) |
| | Contingency-TABOR Reserve | 2,350,000 | 2,005,000 | (175,000) | 215,000 |
| | Contingency | 4,195,510 | 3,153,173 | 741,443 | 1,730,662 |
| | Subtotal | 7,187,912 | 5,614,100 | 526,414 | 1,578,435 |
| | | **99,068,275** | **87,587,534** | **80,638,183** | **85,466,286** |
| | Total Expenditures | 91,880,363 | 81,973,434 | 80,111,769 | 83,887,851 |
| | Transfers & Allocations | 21,848,546 | 24,047,441 | 24,047,441 | 21,358,035 |
| | | 113,728,909 | 106,020,875 | 104,159,210 | 105,245,886 |
| | Funded Pupil Count | 8,173.3 | 8,186.3 | 8,186.3 | 8,313.0 |
| | Amount Per Pupil | 13,915 | 12,951 | 12,724 | 12,660 |

# 2021-2022 Adopted Budget

| Insurance Reserve Sub-Fund | Description | 21-22 Adopted | 20-21 Final Budget | 20-21 Estimated | 19-20 Audited |
|---|---|---|---|---|---|
| | **Revenues** | | | | |
| Local Sources | Interest on Investments | 15 | 25 | 15 | 101 |
| | Allocation from General Fund | 1,400,000 | 1,175,000 | 1,175,000 | 1,050,000 |
| | Fund Balance | 89,889 | 157,295 | 67,406 | 9,369 |
| | | **1,489,904** | **1,332,320** | **1,242,421** | **1,059,470** |
| | **Expenditures** | | | | |
| | Workers' Compensation | 350,000 | 360,000 | 357,421 | 329,500 |
| | Property & Liability Insurance | 1,095,000 | 905,000 | 885,000 | 729,970 |
| | Contingency | 44,904 | 67,320 | - | - |
| | | **1,489,904** | **1,332,320** | **1,242,421** | **1,059,470** |

# 2021-2022 Adopted Budget

| Food Service | Description | 21-22 Adopted | 20-21 Final Budget | 20-21 Estimated | 19-20 Audited |
|---|---|---|---|---|---|
| | **Revenues** | | | | |
| Local Sources | Food Sales | 1,155,000 | 1,026,000 | 163,500 | 781,010 |
| | Interest on Investments | 750 | 1,500 | 725 | 7,629 |
| | Subtotal | 1,155,750 | 1,027,500 | 164,225 | 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 | 2,072,500 | 2,116,096 | 2,281,431 | 1,950,162 |
| | USDA Commodities | 240,000 | 301,607 | 125,000 | 269,885 |
| | Subtotal | 2,312,500 | 2,417,703 | 2,406,431 | 2,220,047 |
| | Fund Balance | 904,300 | 1,043,921 | 139,621 | - |
| | | **4,402,550** | **4,581,156** | **2,739,944** | **3,095,934** |
| | **Expenditures** | | | | |
| | Salaries | 56,750 | 53,500 | 53,912 | 53,116 |
| | Benefits | 25,650 | 23,225 | 23,674 | 23,126 |
| | Purchased Services | 1,585,000 | 1,597,703 | 1,230,255 | 1,260,785 |
| | Supplies & Materials | 1,760,850 | 1,882,807 | 1,362,103 | 1,572,644 |
| | Equipment | 20,000 | 30,000 | 20,000 | 13,648 |
| | Other | 50,000 | 50,000 | 50,000 | 75,000 |
| | Contingency | 904,300 | 943,921 | - | 97,615 |
| | | **4,402,550** | **4,581,156** | **2,739,944** | **3,095,934** |

# 2021-2022 Adopted Budget

| Grants Fund | Description | 21-22 Adopted | 20-21 Final Budget | 20-21 Estimated | 19-20 Audited |
|---|---|---|---|---|---|
| | **Revenues** | | | | |
| Federal Sources | | | | | |
| **Title I - A** | Title I | 1,315,037 | 1,326,990 | 1,326,990 | 1,292,346 |
| | Carryover | 78,000 | 53,968 | 53,968 | 124,413 |
| | Subtotal | 1,393,037 | 1,380,958 | 1,380,958 | 1,416,759 |
| **IDEA - B** | Special Education | 1,345,377 | 1,383,918 | 1,383,918 | 1,282,816 |
| | ARP | 334,187 | - | - | - |
| | Carryover | - | 16,011 | 16,011 | 17,816 |
| | Subtotal | 1,679,564 | 1,399,929 | 1,399,929 | 1,300,632 |
| **Title II - A** | Teacher Quality | 234,388 | 217,637 | 217,637 | 192,340 |
| | Carryover | 22,000 | 65,909 | 65,909 | - |
| | Subtotal | 256,388 | 283,546 | 283,546 | 192,340 |
| **Title III** | English Language Learner | 29,370 | 29,670 | 29,670 | 11,938 |
| | Carryover | 13,000 | 16,048 | 16,048 | 9,169 |
| | Subtotal | 42,370 | 45,718 | 45,718 | 21,107 |
| **Title IV - A** | Student Support | 94,816 | 94,934 | 94,934 | 61,012 |
| | Carryover | 22,000 | 36,130 | 36,130 | 11,605 |
| | Subtotal | 116,816 | 131,064 | 131,064 | 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** | McKinney-Vento | 60,000 | 63,444 | 63,444 | 60,000 |
| **DoDEA** | CCCRS | 103,342 | 201,658 | 201,658 | 264,037 |
| **DoDEA** | STEAM | 57,403 | 119,870 | 119,870 | 514,394 |
| **CRF** | Coronavirus Relief Fund | - | 2,978,651 | 2,978,651 | 1,461,390 |
| **CRF At-Risk** | Coronavirus Reflief Fund | - | 265,465 | 265,465 | - |
| **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%) | 2,800,984 | 4,404,815 | 1,603,831 | - |
| **ESSER II Set Aside** | ESSER Indian & Special Ed (10%) | 133,819 | - | - | - |
| **ESSER III** | ESSER Formula (90%) | 9,892,588 | - | - | - |
| **ARP Homless** | ARP Homeless | 25,593 | - | - | - |
| | | **16,571,395** | **12,249,570** | **9,448,586** | **5,438,969** |

# 2021-2022 Adopted Budget

| Grants Fund | Description | 21-22 Adopted | 20-21 Final Budget | 20-21 Estimated | 19-20 Audited |
|---|---|---|---|---|---|
| | **Expenditures** | | | | |
| **Title I - A** | Salaries | 951,752 | 1,007,013 | 1,007,013 | 976,902 |
| | Benefits | 278,845 | 282,505 | 282,505 | 285,893 |
| | Purchased Services | 68,117 | 18,800 | 18,800 | 17,201 |
| | Supplies | 86,323 | 63,053 | 63,053 | 54,752 |
| | Equipment | - | - | - | 4,968 |
| | Other | 8,000 | 9,587 | 9,587 | 77,043 |
| | Subtotal | 1,393,037 | 1,380,958 | 1,380,958 | 1,416,759 |
| **IDEA - B** | Salaries | 1,266,912 | 1,078,040 | 1,078,040 | 1,005,900 |
| | Benefits | 412,652 | 321,889 | 321,889 | 294,732 |
| | Subtotal | 1,679,564 | 1,399,929 | 1,399,929 | 1,300,632 |
| **Title II - A** | Salaries | 140,099 | 141,773 | 141,773 | 134,088 |
| | Benefits | 27,467 | 27,913 | 27,913 | 36,845 |
| | Purchased Services | 88,822 | 113,860 | 113,860 | 21,407 |
| | Supplies | - | - | - | - |
| | Subtotal | 256,388 | 283,546 | 283,546 | 192,340 |
| **Title III** | Salaries | 6,800 | 7,870 | 7,870 | 900 |
| | Benefits | - | 1,600 | 1,600 | 195 |
| | Purchased Services | 24,200 | 18,248 | 18,248 | 11,453 |
| | Supplies | 11,370 | 18,000 | 18,000 | 8,559 |
| | Other | - | - | - | - |
| | Subtotal | 42,370 | 45,718 | 45,718 | 21,107 |
| **Title IV - A** | Salaries | 15,000 | 17,434 | 17,434 | - |
| | Purchased Services | 74,816 | 66,500 | 66,500 | 56,936 |
| | Supplies | 27,000 | 47,130 | 47,130 | 15,681 |
| | Subtotal | 116,816 | 131,064 | 131,064 | 72,617 |
| **Title VI** | Salaries | 4,500 | 3,100 | 3,100 | 776 |
| | Benefits | 1,000 | 700 | 700 | 169 |
| | Purchased Services | 2,491 | 4,968 | 4,968 | 758 |
| | Supplies | 1,500 | 7,148 | 7,148 | 172 |
| | Other | - | 1,000 | 1,000 | 186 |
| | Subtotal | 9,491 | 16,916 | 16,916 | 2,061 |
| **Title X** | Salaries | 46,100 | 46,000 | 46,000 | 43,524 |
| | Benefits | 13,900 | 17,444 | 17,444 | 16,476 |
| | Purchased Services | - | - | - | - |
| | Subtotal | 60,000 | 63,444 | 63,444 | 60,000 |

# 2021-2022 Adopted Budget

| Grants Fund | Description | 21-22 Adopted | 20-21 Final Budget | 20-21 Estimated | 19-20 Audited |
|---|---|---|---|---|---|
| | **Expenditures** | | | | |
| **DoDEA CCCRS Grant** | Salaries | 71,697 | 79,763 | 79,763 | 81,222 |
| | Benefits | 24,445 | 27,945 | 27,945 | 27,577 |
| | Purchased Services | 7,200 | 46,384 | 46,384 | 106,776 |
| | Supplies | - | 47,566 | 47,566 | 25,749 |
| | Other | - | - | - | 22,713 |
| | Subtotal | 103,342 | 201,658 | 201,658 | 264,037 |
| **DoDEA STEAM Grant** | Salaries | 4,000 | 7,750 | 7,750 | 250 |
| | Benefits | 1,072 | 2,090 | 2,090 | 55 |
| | Purchased Services | 15,577 | 30,077 | 30,077 | 423,798 |
| | Supplies | 34,047 | 75,646 | 75,646 | 70,598 |
| | Equipment | 707 | 707 | 707 | 19,293 |
| | Other | 2,000 | 3,600 | 3,600 | 400 |
| | Subtotal | 57,403 | 119,870 | 119,870 | 514,394 |
| **CRF** | Salaries | - | 569,289 | 569,289 | 114,168 |
| | Fringe Benefits | - | 154,669 | 154,669 | 25,516 |
| | Purchased Services | - | 33,000 | 33,000 | 17,000 |
| | Supplies | - | 913,677 | 913,677 | 113,511 |
| | Equipment | - | 1,308,016 | 1,308,016 | 1,191,195 |
| | Subtotal | - | 2,978,651 | 2,978,651 | 1,461,390 |
| **CRF At-Risk** | Equipment | - | 265,465 | 265,465 | - |
| | | - | 265,465 | 265,465 | - |
| **ESSER I (90%)** | Salaries | - | 373,500 | 373,500 | 131,800 |
| | Fringe Benefits | - | 133,236 | 133,236 | 1,832 |
| | Supplies | - | 446,400 | 446,400 | - |
| | Subtotal | - | 953,136 | 953,136 | 133,632 |
| **ESSER I (10%)** | Supplies | - | 4,400 | 4,400 | |
| **ESSER II (90%)** | Salaries | 2,056,245 | 3,060,645 | 1,004,400 | - |
| | Fringe Benefits | 562,639 | 789,125 | 226,486 | - |
| | Purchased Services | 37,100 | 37,100 | - | |
| | Supplies | 129,000 | 477,945 | 348,945 | - |
| | Other | 16,000 | 40,000 | 24,000 | |
| | Subtotal | 2,800,984 | 4,404,815 | 1,603,831 | - |
| **ESSER II (10%)** | Salaries | 89,000 | - | - | - |
| | Fringe Benefits | 17,600 | - | - | - |
| | Supplies | 27,219 | - | - | - |
| | Subtotal | 133,819 | - | - | - |
| **ESSER III (90%)** | Salaries | 6,863,250 | - | - | - |
| | Fringe Benefits | 1,991,420 | - | - | - |
| | Purchased Services | 44,400 | - | - | - |
| | Supplies | 617,188 | - | - | - |
| | Equipment | 176,330 | - | - | - |
| | Other | 200,000 | - | - | - |
| | Subtotal | 9,892,588 | - | - | - |
| **ARP Homeless** | Purchased Services | 25,593 | - | - | - |
| | | **16,571,395** | **12,249,570** | **9,448,586** | **5,438,969** |

# 2021-2022 Adopted Budget

| Activity Fund | Description | 21-22 Adopted | 20-21 Final Budget | 20-21 Estimated | 19-20 Audited |
|---|---|---|---|---|---|
| | **Revenues** | | | | |
| Local Sources | Interest on Investments | 15 | 25 | 10 | 59 |
| | Activity Receipts | 500,000 | 750,000 | 117,577 | 648,500 |
| | Donations | 10,000 | 10,000 | 15,000 | 14,461 |
| | Vending | - | - | - | - |
| | Subtotal | 510,015 | 760,025 | 132,587 | 663,020 |
| | Transfer from Genral Fund | 100,000 | 100,000 | 100,000 | - |
| | Due to Student Organizations | - | - | - | - |
| | Fund Balance | 261,294 | 241,464 | - | 29,853 |
| | | **871,309** | **1,101,489** | **232,587** | **692,873** |
| | **Expenditures** | | | | |
| | Supplies & Materials | 660,000 | 960,025 | 212,757 | 692,873 |
| | Due to Student Organizations | - | - | - | - |
| | Contingency | 211,309 | 141,464 | 19,830 | - |
| | | **871,309** | **1,101,489** | **232,587** | **692,873** |

# 2021-2022 Adopted Budget

| Building Fund | Description | 21-22 Adopted | 20-21 Final Budget | 20-21 Estimated | 19-20 Audited |
|---|---|---|---|---|---|
| | **Revenues** | | | | |
| Local Sources | Fees | 125,000 | 175,000 | 113,904 | 190,552 |
| | Interest on Investments | 7,250 | 23,100 | 17,075 | 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 | 17,600,000 | 20,600,000 | 20,600,000 | 17,100,000 |
| | Fund Balance | 7,958,518 | 14,134,564 | 6,176,046 | - |
| | | **26,340,768** | **34,932,664** | **26,907,025** | **18,418,046** |
| | **Expenditures** | | | | |
| | Mesa remodel and addition | 3,700,000 | 14,000,000 | 14,000,000 | 6,081,542 |
| | FMS Construction | - | 200,000 | 2,231 | 6,424,883 |
| | FFCHS Arena Complex | 15,400,000 | 12,100,000 | 11,700,000 | 1,220,036 |
| | FFCHS Pool upgrades | - | - | - | 460,456 |
| | Major Remodels | 200,000 | - | - | 1,368,277 |
| | Land acquisition | - | - | - | - |
| | 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 | 5,513,629 | 7,421,040 | - | 1,663,145 |
| | | **26,340,768** | **34,932,664** | **26,907,025** | **18,418,046** |

# 2021-2022 Adopted Budget

| Capital Projects | Description | 21-22 Adopted | 20-21 Final Budget | 20-21 Estimated | 19-20 Audited |
|---|---|---|---|---|---|
| | **Revenues** | | | | |
| Local Sources | Interest | 1,000 | 2,500 | 1,000 | 148,335 |
| | Insurance Proceeds | - | - | - | 4,322,327 |
| | Proceeds From Lease Financing | - | - | - | - |
| State Sources | SSD Security Grant | - | - | - | 1,039,682 |
| | Transfer from General Fund | 2,748,546 | 2,172,441 | 2,172,441 | 3,208,035 |
| | Fund Balance | 1,434,966 | 3,177,013 | 1,742,047 | 14,796,536 |
| | | **4,184,512** | **5,351,954** | **3,915,488** | **23,514,915** |
| | **Expenditures** | | | | |
| | Improvements | 1,820,300 | 1,911,800 | 1,344,779 | 850,906 |
| | Vehicles | 621,589 | 766,956 | 754,166 | 474,089 |
| | Equipment | 330,100 | 543,500 | 449,172 | 1,339,589 |
| | Technology | 501,532 | 440,825 | 306,518 | 351,211 |
| | Instructional Technology | 353,850 | 1,113,041 | 1,060,853 | 1,464,651 |
| | Insurance - Property | - | - | - | 18,923,989 |
| | Insurance - Vehicles | - | - | - | 110,480 |
| | | 3,627,371 | 4,776,122 | 3,915,488 | 23,514,915 |
| | Contingency - Insurance Recoveries | - | - | - | - |
| | Contingency - BEST Reserve | 156,000 | 142,000 | - | - |
| | Contingency | 401,141 | 433,832 | - | - |
| | | 557,141 | 575,832 | - | - |
| | | **4,184,512** | **5,351,954** | **3,915,488** | **23,514,915** |

# Capital Projects List
## 2021-2022 Adopted Budget

| | 5/19/2021 Proposed | Changes | 6/23/2021 Adopted | | |
|---|---|---|---|---|---|
| **Improvements/Maintenance** | | | | | |
| Repave Kinder play area and concrete benches | 377,000 | - | 377,000 | * | Patriot |
| Pave walkway from school to CDC | 30,000 | (30,000) | - | | Patriot |
| Concrete & Asphalt repairs | 75,000 | - | 75,000 | | District-wide |
| HVAC water heater replacement | 48,000 | 1,000 | 49,000 | | Eagleside |
| Playground renovations | 485,000 | 25,000 | 510,000 | * | Jordahl, Weikel |
| Autism classroom remodels | 80,800 | - | 80,800 | * | Patriot, Abrams |
| Photography & Graphic Arts remodel | 180,000 | - | 180,000 | * | FFCHS |
| Track re-surfacing | 400,000 | | 400,000 | | CMS |
| Safety & Security upgrades | 250,000 | (200,000) | 50,000 | | 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 | - | 14,000 | | Weikel |
| | 2,024,300 | (204,000) | 1,820,300 | | |
| **Equipment** | | | | | |
| Indoor Batting Cage (small gym) | 15,000 | - | 15,000 | | FFCHS |
| Exterior parking lot signage | 30,000 | - | 30,000 | | FFCHS |
| Custodial Equipment | 40,000 | - | 40,000 | | District-wide |
| Maintenance, Grounds & Transportation Equipm | 101,100 | - | 101,100 | | Maintenance |
| Tool sets for mechanics | 100,000 | | 100,000 | | Transportation |
| GPS & back-up cameras for white fleet | 19,000 | - | 19,000 | | Transportation |
| Bus Camera Systems remote access | 25,000 | - | 25,000 | | Transportation |
| | 330,100 | - | 330,100 | | |
| **Vehicles** | | | | | |
| Buses, 77-passenger (4) | 467,868 | - | 467,868 | * | Transportation |
| Buses - Regular Ed (4) - lease (Yr 3 of 5) | 81,721 | - | 81,721 | * | Transportation |
| Trucks - replacement (1) | 62,000 | - | 62,000 | * | Food Service |
| Trailer - replacement (1) | 10,000 | - | 10,000 | | Maintenance |
| | 621,589 | - | 621,589 | | |
| **Instructional Technology** | | | | | |
| High School 1:1 Initiative - lease extension | 155,750 | | 155,750 | | FFCHS |
| Computers for specialized labs | 48,000 | - | 48,000 | | FFCHS |
| Certified staff laptop lease (Yr 4 of 4) | 297,782 | - | 297,782 | | District-wide |
| | 501,532 | - | 501,532 | | |
| **Technology** | | | | | |
| Staff computer replacements | 129,900 | 10,300 | 140,200 | * | District-wide |
| Sound system & PA system replacements | 31,650 | - | 31,650 | | Schools |
| Server replacements | 55,000 | - | 55,000 | | District-wide |
| UPS batteries | 20,000 | - | 20,000 | | Tech |
| Switches (net of e-rate discount) | 35,000 | - | 35,000 | | Schools & Tech |
| Infrastructure evaluation | 10,000 | - | 10,000 | * | Tech |
| Multi-factor authentication software | 50,000 | - | 50,000 | | Tech |
| Replace Fleet Management software sysytem | 12,000 | - | 12,000 | | Transportation |
| | 343,550 | 10,300 | 353,850 | | |
| Total Capital Projects Requests | $ 3,821,071 | $ (193,700) | $ 3,627,371 | | |

* ***denotes early start projects***

| Fountain Fort Carson School District #8<br>District Code: 1000<br>Adopted<br>Adopted: June 23, 2021<br><br>Budgeted Pupil Count: 8,173.3 | Object Source | 10 General Fund | 18 Insurance Reserve / Risk-Management | 21 Food Service | 22 Governmental Designated Grants Fund | 23 Pupil Activity | 41 Building Fund | 43 Capital Reserve Capital Projects | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance (Includes All Reserves)** | | 8,687,912 | 89,889 | 904,300 | - | 261,294 | 7,958,518 | 1,434,966 | 19,336,879 |
| **Revenues** | | | | | | | | | |
| Local Sources | 1000 - 1999 | 5,607,375 | 15 | 1,155,750 | - | 510,015 | 7,250 | 1,000 | 7,281,405 |
| Intermediate Sources | 2000 - 2999 | - | - | - | - | - | 125,000 | - | 125,000 |
| State Sources | 3000 - 3999 | 72,048,501 | - | 30,000 | - | - | - | - | 72,078,501 |
| Federal Sources | 4000 - 4999 | 34,573,033 | - | 2,312,500 | 16,571,395 | - | 650,000 | - | 54,106,928 |
| **Total Revenues** | | 112,228,909 | 15 | 3,498,250 | 16,571,395 | 510,015 | 782,250 | 1,000 | 133,591,834 |
| **Total Beginning Fund Balance and Reserves** | | 120,916,821 | 89,904 | 4,402,550 | 16,571,395 | 771,309 | 8,740,768 | 1,435,966 | 152,928,713 |
| Total Allocations To/From Other Funds | 5600,5700, 5800 | | | - | - | - | - | | - |
| Transfers To/From Other Funds | 5200 - 5300 | (21,848,546) | 1,400,000 | - | - | 100,000 | 17,600,000 | 2,748,546 | - |
| Other Sources | 5100,5400, 5500,5900, 5990, 5991 | - | - | - | - | - | - | - | - |
| **Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)** | | 99,068,275 | 1,489,904 | 4,402,550 | 16,571,395 | 871,309 | 26,340,768 | 4,184,512 | 152,928,713 |
| **Expenditures** | | | | | | | | | |
| **Instruction - Program 0010 to 2099** | | | | | | | | | |
| Salaries | 0100 | 36,258,361 | - | - | 9,263,079 | - | - | - | 45,521,440 |
| Employee Benefits, including object 0280 | 0200 | 12,465,383 | - | - | 2,655,763 | - | - | - | 15,121,146 |
| Purchased Services | 0300,0400, 0500 | 1,731,649 | - | - | 40,517 | - | - | 410,282 | 2,182,448 |
| Supplies and Materials | 0600 | 2,021,630 | - | - | 546,790 | 660,000 | - | - | 3,228,420 |
| Property | 0700 | 254,382 | - | - | 177,037 | - | - | 136,250 | 567,669 |
| Other | 0800, 0900 | 157,160 | - | - | 218,000 | - | - | - | 375,160 |
| **Total Instruction** | | 52,888,565 | - | - | 12,901,186 | 660,000 | - | 546,532 | 66,996,283 |
| **Supporting Services** | | | | | | | | | |
| **Students - Program 2100** | | | | | | | | | |
| Salaries | 0100 | 4,924,335 | - | - | 1,392,297 | - | - | - | 6,316,632 |
| Employee Benefits, including object 0280 | 0200 | 1,602,478 | - | - | 420,150 | - | - | - | 2,022,628 |
| Purchased Services | 0300,0400, 0500 | 335,713 | - | - | 30,000 | - | - | - | 365,713 |
| Supplies and Materials | 0600 | 502,739 | - | - | 251,000 | - | - | - | 753,739 |
| Property | 0700 | 20,000 | - | - | - | - | - | - | 20,000 |
| Other | 0800, 0900 | 5,500 | - | - | - | - | - | - | 5,500 |
| **Total Students** | | 7,390,765 | - | - | 2,093,447 | - | - | - | 9,484,212 |

| **Fountain Fort Carson School District #8**<br>**District Code: 1000**<br>**Adopted**<br>**Adopted: June 23, 2021**<br><br>**Budgeted Pupil Count: 8,173.3** | **Object Source** | **10 General Fund** | **18 Insurance Reserve / Risk-Management** | **21 Food Service** | **22 Governmental Designated Grants Fund** | **23 Pupil Activity** | **41 Building Fund** | **43 Capital Reserve Capital Projects** | **TOTAL** |
|---|---|---|---|---|---|---|---|---|---|
| **Instructional Staff - Program 2200** | | | | | | | | | |
| Salaries | 0100 | 1,681,116 | - | - | 667,059 | - | - | - | 2,348,175 |
| Employee Benefits, including object 0280 | 0200 | 580,610 | - | - | 189,596 | - | - | - | 770,206 |
| Purchased Services | 0300,0400, 0500 | 375,666 | - | - | 292,530 | - | - | - | 668,196 |
| Supplies and Materials | 0600 | 111,563 | - | - | 17,605 | - | - | - | 129,168 |
| Property | 0700 | 1,500 | - | - | - | - | - | - | 1,500 |
| Other | 0800, 0900 | 6,040 | - | - | - | - | - | - | 6,040 |
| **Total Instructional Staff** | | 2,756,495 | - | - | 1,166,790 | - | - | - | 3,923,285 |
| **General Administration - Program 2300, including Program 2303 and 2304** | | | | | | | | | |
| Salaries | 0100 | 519,863 | - | - | - | - | - | - | 519,863 |
| Employee Benefits, including object 0280 | 0200 | 243,259 | - | - | - | - | - | - | 243,259 |
| Purchased Services | 0300,0400, 0500 | 202,700 | - | - | 344 | - | - | - | 203,044 |
| Supplies and Materials | 0600 | 116,350 | - | - | - | - | - | - | 116,350 |
| Property | 0700 | 2,600 | - | - | - | - | - | - | 2,600 |
| Other | 0800, 0900 | 79,300 | - | - | - | - | - | - | 79,300 |
| **Total School Administration** | | 1,164,072 | - | - | 344 | - | - | - | 1,164,416 |
| **School Administration - Program 2400** | | | | | | | | | |
| Salaries | 0100 | 5,339,098 | - | - | 93,700 | - | - | - | 5,432,798 |
| Employee Benefits, including object 0280 | 0200 | 1,865,608 | - | - | 20,800 | - | - | - | 1,886,408 |
| Purchased Services | 0300,0400, 0500 | 50,810 | - | - | - | - | - | - | 50,810 |
| Supplies and Materials | 0600 | 72,909 | - | - | - | - | - | - | 72,909 |
| Property | 0700 | 3,831 | - | - | - | - | - | - | 3,831 |
| Other | 0800, 0900 | 3,971 | - | - | - | - | - | - | 3,971 |
| **Total School Administration** | | 7,336,227 | - | - | 114,500 | - | - | - | 7,450,727 |
| **Business Services - Program 2500, including Program 2501** | | | | | | | | | |
| Salaries | 0100 | 881,529 | - | - | - | - | - | - | 881,529 |
| Employee Benefits, including object 0280 | 0200 | 349,022 | - | - | - | - | - | - | 349,022 |
| Purchased Services | 0300,0400, 0500 | 147,800 | - | - | - | - | - | - | 147,800 |
| Supplies and Materials | 0600 | 75,000 | - | - | - | - | - | - | 75,000 |
| Property | 0700 | 36,000 | - | - | - | - | - | - | 36,000 |
| Other | 0800, 0900 | (38,283) | - | - | - | - | - | - | (38,283) |
| **Total Business Services** | | 1,451,068 | - | - | - | - | - | - | 1,451,068 |
| **Operations and Maintenance - Program 2600** | | | | | | | | | |
| Salaries | 0100 | 3,525,607 | - | - | 99,220 | - | 124,500 | - | 3,749,327 |

| Fountain Fort Carson School District #8<br>District Code: 1000<br>Adopted<br>Adopted: June 23, 2021<br><br>Budgeted Pupil Count: 8,173.3 | Object Source | 10 General Fund | 18 Insurance Reserve / Risk-Management | 21 Food Service | 22 Governmental Designated Grants Fund | 23 Pupil Activity | 41 Building Fund | 43 Capital Reserve Capital Projects | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| Employee Benefits, including object 0280 | 0200 | 1,326,108 | - | - | 54,350 | - | 35,060 | - | 1,415,518 |
| Purchased Services | 0300,0400, 0500 | 1,679,525 | 733,000 | - | - | - | - | 1,820,300 | 4,232,825 |
| Supplies and Materials | 0600 | 2,104,500 | - | - | 50,000 | - | - | - | 2,154,500 |
| Property | 0700 | 56,500 | - | - | - | - | - | 141,000 | 197,500 |
| Other | 0800, 0900 | (1,050) | - | - | - | - | - | - | (1,050) |
| **Total Operations and Maintenance** | | 8,691,190 | 733,000 | - | 203,570 | - | 159,560 | 1,961,300 | 11,748,620 |
| **Student Transportation - Program 2700** | | | | | | | | | |
| Salaries | 0100 | 3,022,600 | - | - | - | - | - | - | 3,022,600 |
| Employee Benefits, including object 0280 | 0200 | 1,235,798 | - | - | - | - | - | - | 1,235,798 |
| Purchased Services | 0300,0400, 0500 | 87,600 | 122,000 | - | - | - | - | - | 209,600 |
| Supplies and Materials | 0600 | 484,000 | - | - | - | - | - | - | 484,000 |
| Property | 0700 | 15,000 | - | - | - | - | - | 621,968 | 636,968 |
| Other | 0800, 0900 | (36,525) | - | - | - | - | - | - | (36,525) |
| **Total Student Transportation** | | 4,808,473 | 122,000 | - | - | - | - | 621,968 | 5,552,441 |
| **Central Support - Program 2800, including Program 2801** | | | | | | | | | |
| Salaries | 0100 | 1,825,954 | - | - | - | - | - | - | 1,825,954 |
| Employee Benefits, including object 0280 | 0200 | 670,088 | - | - | - | - | - | - | 670,088 |
| Purchased Services | 0300,0400, 0500 | 1,481,400 | 590,000 | - | 20,000 | - | - | - | 2,091,400 |
| Supplies and Materials | 0600 | 100,997 | - | - | 25,000 | - | - | 62,000 | 187,997 |
| Property | 0700 | 22,000 | - | - | - | - | - | 291,850 | 313,850 |
| Other | 0800, 0900 | 16,100 | - | - | - | - | - | - | 16,100 |
| **Total Central Support** | | 4,116,539 | 590,000 | - | 45,000 | - | - | 353,850 | 5,105,389 |
| **Other Support - Program 2900** | | | | | | | | | |
| Salaries | 0100 | - | - | - | - | - | - | - | - |
| Employee Benefits, including object 0280 | 0200 | - | - | - | - | - | - | - | - |
| Purchased Services | 0300,0400, 0500 | 945,000 | - | - | - | - | - | - | 945,000 |
| Supplies and Materials | 0600 | - | - | - | - | - | - | - | - |
| Property | 0700 | - | - | - | - | - | - | - | - |
| Other | 0800, 0900 | - | - | - | - | - | - | - | - |
| **Total Other Support** | | 945,000 | - | - | - | - | - | - | 945,000 |
| **Food Service Operations - Program 3100** | | | | | | | | | |
| Salaries | 0100 | - | - | 56,750 | - | - | - | - | 56,750 |
| Employee Benefits, including object 0280 | 0200 | - | - | 25,650 | - | - | - | - | 25,650 |
| Purchased Services | 0300,0400, 0500 | - | - | 1,585,000 | - | - | - | - | 1,585,000 |
| Supplies and Materials | 0600 | 86 | - | 1,760,850 | - | - | - | - | 1,760,936 |

| Fountain Fort Carson School District #8<br>District Code: 1000<br>Adopted<br>Adopted: June 23, 2021<br><br>Budgeted Pupil Count: 8,173.3 | Object Source | 10 General Fund | 18 Insurance Reserve / Risk-Management | 21 Food Service | 22 Governmental Designated Grants Fund | 23 Pupil Activity | 41 Building Fund | 43 Capital Reserve Capital Projects | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| Property | 0700 | - | - | 20,000 | - | - | - | 62,000 | 82,000 |
| Other | 0800, 0900 | 50,000 | - | 50,000 | - | - | - | - | 100,000 |
| **Total Other Support** | | 50,086 | - | 3,498,250 | - | - | - | 62,000 | 3,610,336 |
| **Enterprise Operations - Program 3200** | | | | | | | | | |
| Salaries | 0100 | - | - | - | - | - | - | - | - |
| Employee Benefits, including object 0280 | 0200 | - | - | - | - | - | - | - | - |
| Purchased Services | 0300,0400, 0500 | - | - | - | - | - | - | - | - |
| Supplies and Materials | 0600 | - | - | - | - | - | - | - | - |
| Property | 0700 | - | - | - | - | - | - | - | - |
| Other | 0800, 0900 | - | - | - | - | - | - | - | - |
| **Total Enterprise Operations** | | - | - | - | - | - | - | - | - |
| **Community Services - Program 3300** | | | | | | | | | |
| Salaries | 0100 | 199,983 | - | - | - | - | - | - | 199,983 |
| Employee Benefits, including object 0280 | 0200 | 54,900 | - | - | - | - | - | - | 54,900 |
| Purchased Services | 0300,0400, 0500 | - | - | - | 4,925 | - | - | - | 4,925 |
| Supplies and Materials | 0600 | 27,000 | - | - | 33,633 | - | - | - | 60,633 |
| Property | 0700 | - | - | - | - | - | - | - | - |
| Other | 0800, 0900 | - | - | - | 8,000 | - | - | - | 8,000 |
| **Total Community Services** | | 281,883 | - | - | 46,558 | - | - | - | 328,441 |
| **Education for Adults - Program 3400** | | | | | | | | | |
| Salaries | 0100 | - | - | - | - | - | - | - | - |
| Employee Benefits, including object 0280 | 0200 | - | - | - | - | - | - | - | - |
| Purchased Services | 0300,0400, 0500 | - | - | - | - | - | - | - | - |
| Supplies and Materials | 0600 | - | - | - | - | - | - | - | - |
| Property | 0700 | - | - | - | - | - | - | - | - |
| Other | 0800, 0900 | - | - | - | - | - | - | - | - |
| **Total Education for Adults Services** | | - | - | - | - | - | - | - | - |
| **Total Supporting Services** | | 38,991,798 | 1,445,000 | 3,498,250 | 3,670,209 | - | 159,560 | 2,999,118 | 50,763,935 |

| Fountain Fort Carson School District #8<br>District Code: 1000<br>Adopted<br>Adopted: June 23, 2021<br>Budgeted Pupil Count: 8,173.3 | Object Source | 10 General Fund | 18 Insurance Reserve / Risk-Management | 21 Food Service | 22 Governmental Designated Grants Fund | 23 Pupil Activity | 41 Building Fund | 43 Capital Reserve Capital Projects | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| **Property - Program 4000** | | | | | | | | | |
| Salaries | 0100 | - | - | - | - | - | - | - | - |
| Employee Benefits, including object 0280 | 0200 | - | - | - | - | - | - | - | - |
| Purchased Services | 0300,0400, 0500 | - | - | - | - | - | 3,360,000 | - | 3,360,000 |
| Supplies and Materials | 0600 | - | - | - | - | - | - | - | - |
| Property | 0700 | - | - | - | - | - | 15,965,000 | - | 15,965,000 |
| Other | 0800, 0900 | - | - | - | - | - | 225,000 | - | 225,000 |
| **Total Property** | | - | - | - | - | - | 19,550,000 | - | 19,550,000 |
| **Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure** | | | | | | | | | |
| Salaries | 0100 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | - |
| Employee Benefits, including object 0280 | 0200 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | - |
| Purchased Services | 0300,0400, 0500 | N/A | N/A | N/A | N/A | N/A | 1,500 | N/A | 1,500 |
| Supplies and Materials | 0600 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | - |
| Property | 0700 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | - |
| Other | 0800, 0900 | - | - | - | - | - | 1,116,079 | 81,721 | 1,197,800 |
| **Total Other Uses** | | - | - | - | - | - | 1,117,579 | 81,721 | 1,199,300 |
| **Total Expenditures** | | 91,880,363 | 1,445,000 | 3,498,250 | 16,571,395 | 660,000 | 20,827,139 | 3,627,371 | 138,509,518 |
| **APPROPRIATED RESERVES** | | | | | | | | | |
| Other Reserved Fund Balance (9900) | **0840** | - | - | - | - | - | - | - | - |
| Other Restricted Reserves (932X) | **0840** | - | - | - | - | - | - | - | - |
| Reserved Fund Balance (9100) | **0840** | - | - | - | - | - | - | - | - |
| District Emergency Reserve (9315) | **0840** | - | - | - | - | - | - | - | - |
| Reserve for TABOR 3% (9321) | **0840** | - | - | - | - | - | - | - | - |
| Reserve for TABOR - Multi-Year Obligations (9322) | **0840** | - | - | - | - | - | - | - | - |
| **Total Reserves** | | - | - | - | - | - | - | - | - |
| **Total Expenditures and Reserves** | | 91,880,363 | 1,445,000 | 3,498,250 | 16,571,395 | 660,000 | 20,827,139 | 3,627,371 | 138,509,518 |

FY2021-2022 UNIFORM BUDGET

| **Fountain Fort Carson School District #8**<br>**District Code: 1000**<br>**Adopted**<br>**Adopted: June 23, 2021**<br><br>**Budgeted Pupil Count: 8,173.3** | **Object Source** | **10 General Fund** | **18 Insurance Reserve / Risk-Management** | **21 Food Service** | **22 Governmental Designated Grants Fund** | **23 Pupil Activity** | **41 Building Fund** | **43 Capital Reserve Capital Projects** | **TOTAL** |
|---|---|---|---|---|---|---|---|---|---|
| **BUDGETED ENDING FUND BALANCE** | | | | | | | | | |
| Non-spendable fund balance (9900) | **6710** | - | - | - | - | - | - | - | - |
| Restricted fund balance (9900) | **6720** | 246,323 | - | - | - | - | - | - | 246,323 |
| TABOR 3% emergency reserve (9321) | **6721** | 2,350,000 | - | - | - | - | - | - | 2,350,000 |
| TABOR multi year obligations (9322) | **6722** | 396,079 | - | - | - | - | - | - | 396,079 |
| District emergency reserve (letter of credit or real estate) (9323) | **6723** | - | - | - | - | - | - | - | - |
| Colorado Preschool Program (CPP) | **6724** | - | - | - | - | - | - | - | - |
| Risk-related / restricted capital reserve (9326) | **6726** | - | - | - | - | - | - | - | - |
| BEST capital renewal reserve (9327) | **6727** | - | - | - | - | - | - | - | - |
| Total program reserve (9328) | **6728** | - | - | - | - | - | - | - | - |
| Committed fund balance (9900) | **6750** | - | - | - | - | - | - | - | - |
| Committed fund balance (15% limit) | **6750** | - | - | - | - | - | - | - | - |
| Assigned fund balance (9900) | **6760** | - | 44,904 | 904,300 | - | 211,309 | 5,513,629 | 557,141 | 7,231,283 |
| Unassigned fund balance (9900) | **6770** | 4,195,510 | - | - | - | - | - | - | 4,195,510 |
| Net investment in capital assets (9900) | **6790** | - | - | - | - | - | - | - | - |
| Restricted net position (9900) | **6791** | - | - | - | - | - | - | - | - |
| Unrestricted net position (9900) | **6792** | - | - | - | - | - | - | - | - |
| **Total Ending Fund Balance** | | 7,187,912 | 44,904 | 904,300 | - | 211,309 | 5,513,629 | 557,141 | 14,419,195 |
| **Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))** | | - | - | - | - | - | - | - | - |
| Use of a portion of beginning fund balance resolution required? | | **Yes** | **Yes** | No | No | **Yes** | **Yes** | **Yes** | **Yes** |

# 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 Adopted Budget was prepared in compliance with the revenue, expenditure, tax limitation and reserve requirements of Section 20 of Article X of the Constitution.