

A background image of three young children smiling. On the left, a girl with purple-rimmed glasses and a blue shirt. In the center, a boy with a green jacket. On the right, a girl with pink-rimmed glasses and a red shirt.

FINANCIAL PLAN AND BUDGET

FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

PRESENTED TO AND ADOPTED BY

THE BOARD OF EDUCATION

JUNE 20, 2024

D2

HARRISON SCHOOL DISTRICT TWO

1060 HARRISON ROAD, COLORADO SPRINGS, COLORADO 80905

WWW.HSD2.ORG



FISCAL YEAR 2024-2025 BOARD OF EDUCATION

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Superintendent

Harrison School District Two is an equal opportunity educational institution and will not discriminate on the basis of race, color, national origin, religion, sex, age, sexual orientation, genetic information, disability or any other applicable status protected by federal, state or local law. A lack of English skills will not be a barrier to participation or admission.

HARRISON SCHOOL DISTRICT TWO
1060 Harrison Road, Colorado Springs, Colorado 80905



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL


This Meritorious Budget Award is presented to

HARRISON SCHOOL DISTRICT TWO

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2023-2024.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.




John W. Hutchison
President


Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director

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Presentation and Acknowledgements

Harrison School District Two is pleased to present the Fiscal Year 2024-2025 Financial Plan and Budget which is comprised of four sections:

- **Executive Summary Section** - *acts as an introduction and summary of the three other sections and provides an overview of the District and its budget*
- **Organizational Section** - *includes information about the District and its organizational structure as well as budget policies and procedures*
- **Financial Section** - *presented in a pyramid approach representing the heart of the budget document beginning with all funds to include individual school and department budgets*
- **Informational Section** - *includes a variety of information both financial and District*

Resources allocated within the budget reflect revenues and expenditures that support educational programs and services through the vision of the District's Mission, Core Beliefs and Priorities. The budget aligns financial resources to move in tandem efforts with the District's Strategic Plan. Choices made in the formation of the Fiscal Year 2024-2025 Financial Plan and Budget, reflect the needs of students with the support of government and community to serve them.

We would like to acknowledge the diligent work of the individuals who contributed to this budget. Special recognition goes out to all of the staff that supplied information for this publication. Many hours were spent discussing and evaluating the most effective and efficient use of taxpayer dollars to educate students.

Harrison School District Two appreciates the dedication of the Board of Education members for their countless hours of service to the students, staff and community.

Thank you,

The Financial Services Department

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EXECUTIVE SUMMARY SECTION





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Harrison School District Two

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Board of Education / Administration Fiscal Year 2024-2025

Board of Education Members



HSD2 Board of Education Members left to right: Joyce Salazar, *Treasurer*; Corey Williams, *Secretary*; Michelle Wills-Hill, *President*; Janice Frasier, *Vice-President*; Pamela Robinson, *Director*.

District Administration

Dr. Wendy Birhanzel..... Superintendent
Shelley Becker Assistant Superintendent of Business Services/CFO
Mike Claudio Assistant Superintendent of Personnel Support Services
Rachel Laufer Assistant Superintendent of Teaching and Learning
Christine O'Brien Public Information Officer
Katherine Ritchie Rapp General Counsel

District Leadership - Superintendent



Dr. Wendy Birhanzel is honored to be **Colorado's 2023 Superintendent of the Year** and to serve as D2's superintendent. She has served more than 20 years in public education throughout California and Colorado. She earned her doctorate degree in Educational Leadership in Urban School Settings from the University of Southern California. Her passion is ensuring a high-quality educational experience for every student and opening doors to opportunities and success including her own son who graduated from Sierra High School. In her work, she advocates for necessary school funding and bringing a voice to students and staff.

During her time as a Principal of Centennial Elementary and Wildflower Elementary, Dr. Birhanzel's leadership helped bring about significant changes that aided these schools to be honored with National Blue-Ribbon Awards and named National Title I Distinguished Schools. Moving into her role as Curriculum, Instruction, and Assessment Officer, she helped build up programming to support students through rigorous curriculum for all students. Dr. Birhanzel was awarded the Mayor's Young Leader Award from the city and the Young Alumni Achievement Award from her college for her impact in education.

In her current role as Superintendent, Dr. Birhanzel works collaboratively with staff to offer students an excellent academic experience and opportunities, such as free college, free athletics and activities, free before- and after-school care, and free tutoring. She has also partnered with the community to ensure wrap-around supports including mental health care, food security, and housing are supported for all families. Her passion is supporting the whole child and family in the community. During her tenure, the district was named the best education workplace and has had the highest staff retention rates.

Dr. Birhanzel advocates for educational funding and ways to open student opportunities. In her role, she sits on several local and national boards to provide a voice for educators. Recently, she was named 1 of 22 to watch in '22 by the Southeast Express, a Woman Making a Difference by the League of Women's Voters, a Diversity, Equity, and Inclusion Transformational Leader by Colorado Springs Business Journal, and the 2023 Colorado Superintendent of the Year by the Colorado Association of School Executives (CASE). Each day she reflects on how decisions make better outcomes for students.

Significant Events

School Finance Act Changes Coming for 2025-2026

One of the most significant bills during the session was House Bill 1448, which makes substantial changes to how Colorado funds public schools. The current School Finance Act has remained largely untouched since its 1994 inception, and while there has been widespread agreement that the Act needs modernizing and adjustments, finding consensus about what that looks like has been challenging over the years.

Spearheaded by Speaker of the House Julie McCluskie, the legislation includes many, but not all, of the recommendations made by the School Finance Task Force. Its six-year implementation begins in the 2025-26 school year and will be fully in effect in the 2030-31 school year. While House Bill 1448 itself is lengthy and complex, its intent is straightforward—to direct more money to the students who need it the most, especially English language learners, students with special needs, and students who come from low-income families. Rural school districts also see a significant funding increase.

Key provisions include:

- Overall anticipated total cost of \$539 million with a six-year phase-in process of about \$83 million per year.
- Creation of a funding floor so that no district receives less funding than in the 2024-25 year through the full six-year phase-in period.
- Increase in At-Risk Factor funding from 0.12 to 0.25 for a majority of districts, with the exception of districts with less than 7,000 students who also have 70% or more of at-risk students. Their At-Risk funding would increase to 0.32.
- Increase in ELL Factor funding from 0.08 to 0.25.
- Creation of a new Special Education Factor of 0.25.
- Change to Cost of Living Factor so that it applies to the full base, plus the Factor will be recalculated every two years by comparing district cost-of-living to the lowest cost-of-living district. Through this recalculation, Cost-of-Living factors can increase or decrease every two years but cannot ever exceed 0.23.
- Creation of a new Locale Factor using criteria from the National Center for Education Statistics, and changing the size factor so that it is capped at 6,500 students.

Key Investments in K-12 Made Through the School Finance Act

The 2024-25 School Finance Act brought really positive news for K-12, most notably the elimination of the Budget Stabilization Factor and a new factor for permanent funding for rural schools. Note that the School Finance Act, Senate Bill 188, is different from Speaker McCluskie's House Bill 1448, which will be implemented beginning in 2025-26.

In the 2024-25 year, here's what public education can expect through the Act:

- Elimination of the Budget Stabilization (B.S.) Factor. Put in place in 2009 during the recession, this factor has withheld more than \$10 billion total from K-12 funding. This doesn't solve Colorado's school finance problems, but it's a significant and helpful step forward.
- Increase of total program funding by more than \$500 million, bringing total program funding to \$9.7 billion.
- A new factor in the School Finance Act to provide permanent and ongoing funds to rural schools. To be eligible, small rural school districts must have fewer than 1,000 students and rural school districts must have between 1,000 and 6,500 students. These districts receive the greater of \$100,000 or the district's funded pupil count multiplied by either the small rural or rural rate, whichever is greater.
- For years, the Colorado Rural Schools Alliance, CASE, and other K-12 stakeholders have advocated for more money for rural schools and it has always resulted in one-time-only funds included in that year's School Finance Act. Having ongoing rural funding that districts can plan for and rely on each year, is significant and this is an element of this year's Act that CASE worked particularly hard on, in partnership with the Colorado Rural Schools Alliance.
- More money for special education. Next year, \$34.7 million will be added to special education funding, bringing the total to \$375.6 million.
- Increase in per pupil funding, up to \$8,496.38/pupil from \$8,076.41/pupil in 2023-24.

The sponsor of Senate Bill 188, Senator Rachel Zenzinger, has for years been a champion of public education and are so grateful for her leadership as well as that of all the sponsors of the School Finance Act.

PERA Legislation Takes Center Stage During Session

House Bill 1044: Additional PERA Service Retirees for Schools

Current law says that a PERA retiree can work up to 110 days without any reduction in retirement benefits and that when a district faces a “critical shortage of qualified instructors”, they can hire up to 10 PERA retirees who can work up to 140 days with no benefit reduction.

House Bill 1044 allows larger districts to hire more than 10 individuals. Any district with more than 10,000 students is able to hire more than 10 PERA retirees—for every 1,000 students above 10,000 students, a district can hire 1 additional PERA retiree. For example, if a district has 14,000 students, they can hire up to 14 PERA retirees under the provisions of this bill. Retirees hired under this provision cannot work for a school district for more than six consecutive years.

A district also no longer has to identify a “critical shortage of qualified instructors”; they can simply identify a “need” for more instructors.

House Bill 1044 received bipartisan support from lawmakers and was signed by the Governor into state law.

Senate Bill 99: PERA Employment After Retirement for Rural Schools

Signed into law by Governor Polis, Senate Bill 99 aims to help address K-12 leader shortages in rural communities. Current law stipulates that a PERA retiree can work no more than 110 days per year for a PERA employer without a reduction in their benefits, with the exception of teachers, bus drivers, school cafeteria workers, nurses, and paraprofessionals under certain circumstances in rural districts.

With the passage of Senate Bill 99, superintendents and principals are added to that list. Small rural and rural districts experiencing a critical staff shortage are eligible for this expanded hiring ability (the small rural district is 1,000 students or less; the rural district is 6,500 students or less).

Fewer Colorado students dropped out in 2023 while more graduated high school

Colorado saw more students graduate from high school last year than in 2022, with the state experiencing one of the biggest boosts to its graduation rate in recent years, while fewer students dropped out, according to the Colorado Department of Education. The graduation and dropout numbers from the state's class of 2023 are encouraging to state education officials, particularly after the dropout rate in 2022 increased for the first time since 2015.

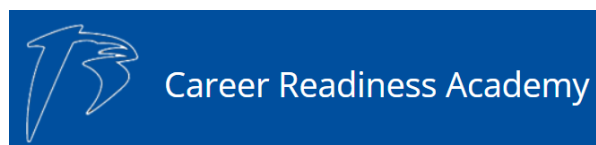


Colorado's four-year graduation rate in 2023 jumped by 0.8 percentage points to 83.1% as 56,812 students earned their high school diploma — 528 more students than in 2022. Improvements were widespread, with graduation rates increasing from the year before or staying consistent in 65% of Colorado's 179 school districts.

Among the districts that have continued to see their graduation rate increase is Harrison School District 2, where 82.3% of students from the class of 2023 graduated in four years, up from 80% in 2022. Much of the boost is attributed to the relationships that the District and school staff members work to build with their students. In Harrison School District 2, which serves a diverse body of students, graduation coaches help keep students on track, monitoring where students are in fulfilling credit requirements. Those coaches meet with students who fall behind and their families to devise a plan for credit recovery or summer school so they have a better chance of catching up before their senior year.

Alternative Middle School developed within D2

Harrison School District 2 has heard student and staff feedback about the need for an alternative secondary school, and are excited to share that the District is planning to open an alternative middle school in the 2024-25 school year.



This campus will address students with a variety of challenges that are impacting their education in their typical setting, while also impacting the culture of their school settings in a negative way. This new alternative campus will be equipped to address the unique needs of a smaller group of students while still allowing them to engage in their education and social emotional learning.

Career Readiness Academy (CRA) will expand to include middle school and post for an Assistant Principal for CRA to help lead the program's development and implementation.

Harrison School District 2 2024-2027 Strategic Plan



Looking Toward the Future



Dear Harrison School District 2 Community,

I am excited to share our next three-year journey within our strategic plan for Harrison School District 2. Our plan continues to focus on the three Cs - classroom, culture, and community. We recognize the strengths that define our District and set us apart in our commitment to supporting students, empowering them to outperform their like peers throughout the state, maintaining a supportive school board focused on all students, and attracting top-tier staff. This new plan will use our strengths to further build upon our accomplishments over the past three years.

Our strategic plan optimizes a student-driven culture and career-connected learning in all of our classrooms. We value our student, staff, and family involvement as we continue to work toward a District environment that is welcoming and inclusive. Working side by side with all of our stakeholders as we transform our schools into community hubs, we will continue to cultivate family, school, and community partnerships.

By embracing our diversity as a strength, we foster a greater sense of belonging and respect and cultivate a spirit of innovation and collaboration that launches us toward our shared goals. Elevating student voices and promoting academic success helps create a brighter future for all of us. Your engagement, insights, and support are invaluable as we work collaboratively to ensure that every student has the opportunity to thrive.

We invite you along on this next leg of our journey,

Dr. Wendy Birhanzel
Superintendent

Highlights to Celebrate from Our 2021-2024 Plan

Classroom

- Achieve full accreditation from the Colorado school accountability system as the only medium-to-large school district in the state with a highly diverse range of ethnicities, languages, disabilities and economic levels
- Outperformed peers with similar demographics in English Language Arts and Math
- Graduated students at a higher rate than districts with similar demographics
- Reached fluency in English as a second language faster than their peers with similar demographics
- Formed a Wrap Around Services department to address mental health needs that are child-focused and family-centered
- Implemented a Social-Emotional Learning scope and sequence and curriculum
- Expanded Career & Technical Education choices for students from 7 to 12 pathways



Culture

- Improved curb appeal of schools and athletic fields through bond work
- Completed a rebrand to reflect our diversity and better tell our story and accomplishments
- Increased our workforce through our Staff to Teacher Career Path and Teacher Cadet Program
- Established an equity council to implement equitable practices across the District



Community

- Strengthened connections with nonprofit and civic groups to create opportunities for D2 families, students and staff
- Increased partnerships with D2 departments and local businesses to provide students with internship options
- Amplified student voice by selecting students to serve as school board representatives, Superintendent advisory councils at all secondary schools and student speakers at state conferences
- Implemented an Adult & Community Education program serving the larger community with English language classes, digital literacy classes and GED classes
- Established free before & after school care for K-5 students at all elementary and K-8 schools



The Why:

District Mission and Core Beliefs

Our Mission

Graduate college and career ready students with the knowledge, skills, attitudes and behaviors to personally succeed and contribute to the common good.

Core Beliefs

All students are capable of excellence.

Our purpose is to maximize student success.

The well-being of our students, staff, families and community is worthy of our investment.



The What: District Priorities

1 Priority

Classroom

We are committed to meeting the academic and social-emotional needs of all students while providing equitable opportunities through:

- Enhancing a student-driven culture
- Creating a career-connected learning approach

2 Priority

Culture

We are committed to a collaborative environment of trust, integrity, and transparency through:

- Activating student, staff and community voice
- Ensuring a welcoming and inclusive environment

3 Priority

Community

We are committed to developing and sustaining our community through:

- Expanding community hubs in all our schools
- Cultivating family, school and community partnerships

CLASSROOM

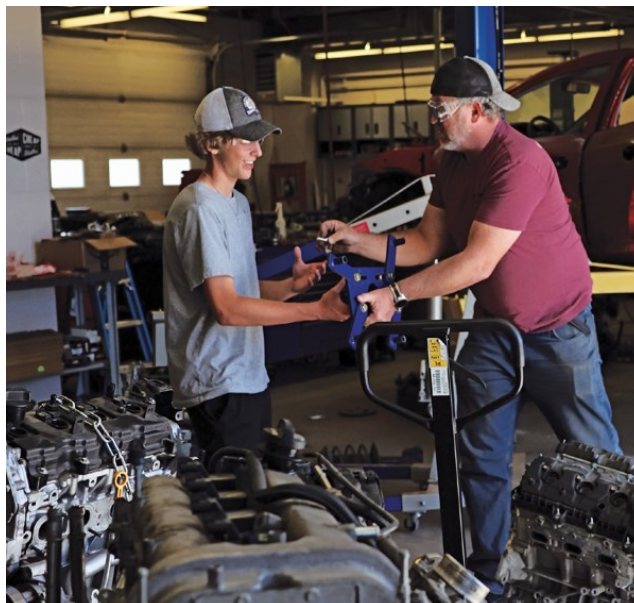
The How: District Priorities in Action

Enhancing a Student Driven Culture by

- Cultivating strong student relationships
- Embedding restorative practices into all school systems
- Implementing a variety of education programs and services for all students to develop the skills necessary to lead healthy, satisfying and productive lives

Creating Career-Connected Learning by

- Incorporating career relevance in the classroom through the Career-Connected Learning curriculum
- Providing students with work-based learning experiences
- Strengthening course pathways based on student interests and industry demand
- Broadening graduation requirements to include a focus on real world skills



CULTURE

Activating Student, Staff and Community Voice by

- Engaging the community in hosted conversations
- Involving students in school and District committees and community events
- Including family and community voice on all School Accountability Committees
- Responding to student, staff and community voices with implantation of new practices

Ensuring a Welcoming and Inclusive Environment by

- Establishing operating expectations for interactions with students, staff, families and community
- Recognizing that all staff have a roll in developing the culture of D2
- Creating avenues for staff to share ideas for improving culture
- Evaluating and developing a long-range District facilities and grounds plan



COMMUNITY

Expanding Community Hubs in All Our Schools by

- Gathering and assessing school community needs
- Identifying community partners or partner gaps to meet the needs identified
- Assembling community partners for hosted community conversations around school needs and plans
- Empowering school teams to create and lead plans that provide hub activities to meet identified needs

Cultivate Family, School, and Community Partnerships by

- Identifying District and school level leaders who join the Office of Family, School, and Community Partnerships through the Colorado Department of Education to attend monthly network activities
- Welcoming all families into the school community and providing them with opportunities to join Building Accountability and District Accountability Committees
- Enhancing transparent and clear communication from District and schools to families and the community
- Collaborating with community partners and families to promote greater student success





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Harrison School District 2

1060 Harrison Road • Colorado Springs, CO 80905 • 719-579-2000

Guiding Principles for Budget Decisions

Each year Harrison School District Two prepares a budget plan with the focus of utilizing available resources to best support educational success. The budget encompasses instruction at each school, transportation, food services, maintenance, administration and more.

The District follows a multi-step budget development process that involves receiving input on values and priorities from staff, parents and community members. District leadership then prepares a budget plan that balances the priorities of the community with federal, state and local regulations; desired academic outcomes; student safety and fiscal responsibility. There are many guiding principles considered throughout the budget process:

Academic Outcomes

- Allocate resources in a manner that best positions the District to achieve desired outcomes which include improving the graduation rate and student performance on state assessments and decreasing the achievement and graduation rate gap between student populations
- Focus dollars on funding classroom instruction, including professional development and ensuring central administration is well-positioned to support and serve schools
- Invest in promising opportunities that increase educational opportunities for students and advance the District's desired outcomes
- Remain committed to the District's strategic plan and provide funding for strategies, programs and functions that meet or exceed the goals of the plan
- Maintain a competitive salary and benefit level in order to attract and retain highly qualified staff

Safety

- Protect students from undue harm by investing in vehicle maintenance and repairs, equipment and facility maintenance and repairs and maintenance to provide student supervision and school campus oversight



Federal, State and Local Mandates

- Protect education service levels by containing the cost of programs mandated but underfunded by the federal and state governments, such as programs for students in special education and services to students that qualify for free and reduced lunch
- Ensure revenues generated from local mill levy overrides are spent for the purposes described in the respective ballot questions
- Ensure budget decisions are consistent with Board of Education policies and procedures
- Maintain General Fund fund balance requirements as determined by the Taxpayer's Bill of Rights (TABOR) and the Board of Education

Fiscal Responsibility

- Identify and prioritize opportunities to improve operational efficiency
- Develop a current year budget that is based on a multi-year plan which includes projecting for the cost of programs to be incurred in future years



Community gardening at Harrison School District Two



Statutes and Policies Guiding Budget Decisions

The Board of Education of the Harrison School District Two is an active participant in the ownership of the District. The Board of Education has established a set of Board and District Policies which are expectations for all District staff and students. These statements define fiscal responsibility and guide strategies that are used throughout the organization. Far beyond a single test score, the Board of Education recognizes that academic excellence is a result of well-educated students, defined by specific traits, that when fully developed, will result in competent and capable young citizens. The Board of Education also recognizes these efforts cannot be accomplished in isolation.

The Board of Education monitors the work of District staff on an ongoing basis and holds the District superintendent accountable for accomplishment of these policies. The superintendent, along with District staff, prepare monitoring reports on a regularly scheduled basis. These monitoring reports indicate whether the District is meeting the policies set by the Board of Education. Financial planning for any fiscal year can not deviate materially from the Board of Education's Results Priorities and Operational Expectations goals that would place the long-term financial health of the District in jeopardy.

In addition to Board of Education policies, the budget plan must be in compliance with Federal and State statutes for presenting a balanced budget and maintaining required reserves. State statutes are further amplified in the Colorado Department of Education's (CDE) Financial Policies and Procedures Manual (FPP Manual). The District is in compliance with all policies, statutes and FPP Manual. Harrison School District Two follows Generally Accepted Accounting Principles (GAAP) established by the Governmental Accounting Standards Board (GASB) for accounting. Additionally, the District considers "best practices" as defined by the National Advisory Council on State and Local Budgeting (NACSLB) endorsed by the Government Finance Officers Association (GFOA) in developing a budget plan.



Students working together



Presenting a Balanced Budget

State statute require the District budget be balanced. A balanced budget is defined as a budget plan for expenditures, interfund transfers or reserves that do not exceed available revenues and beginning fund balances. In other words, total available resources must equal or exceed total expenditures and transfers. The Board of Education must approve the use of beginning fund balance.



Budget Forecasting

The District prepares a multi-year financial forecast to anticipate future needs and resources. This forecast includes compensation, benefit rate changes, estimated operating costs of future capital improvements, credible projections of revenues, carryover funds and operational items. The multi-year budget plan presented by the District will also disclose planning assumptions for the organization as a whole, for each school and operating unit and for each fund.



Asset Inventory

The District has policies in place to ensure that assets of the District are protected, adequately maintained and not subject to unnecessary risk.



Fixed Asset Procedures

Fixed assets include buildings, equipment, furniture and vehicles. Once purchased, all capital items are maintained in the physical inventory until disposed. The District follows the Government Finance Officers Association's (GFOA) recommended capitalization threshold for individual items of \$5,000.

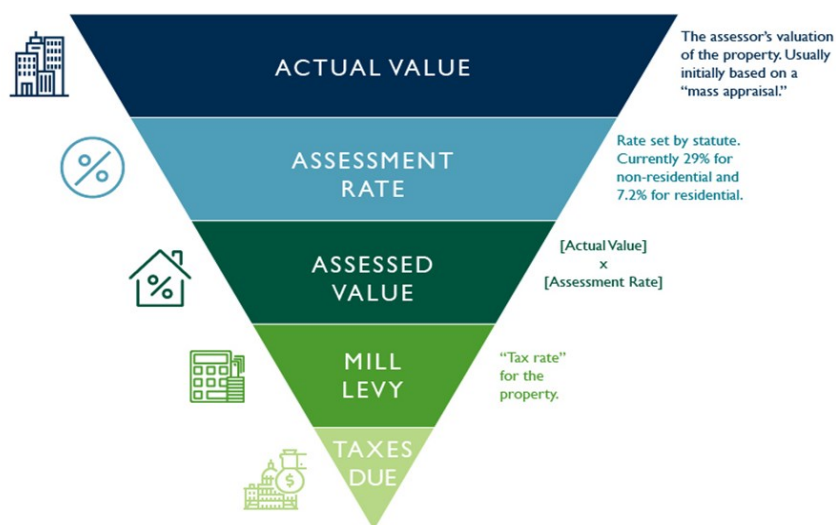


Revenue Policies

The District estimates its annual revenues by an objective, analytical process, wherever practical. Each existing and potential revenue source is reexamined annually. Revenue estimates are based on the Colorado Department of Education's and other State agencies' projections, current legislation impacting the School Finance Act, investment rate forecasts from various sources, historical trending and analysis and various economic news releases.

Debt Capacity

The State Constitution provides that the Legislature shall establish limitations on the authority of any political subdivision to incur general obligation indebtedness in any form. Bonded indebtedness of school districts is limited by Section 22-42-104 of C.R.S. In its 1994 session (as amended during its 1996, 1988 and 2007 sessions), the Colorado Legislature established the limitation as the greater of (1) 20% of the latest valuation for assessment of the taxable property in such district or (2) 6% of the most recent determination of the actual value of property in such district, each as certified to the board of county commissioners. The limitation is different for districts whose enrollment has increased by 2.5% in each of the three preceding years. The assessed valuation used to determine the District's debt limitation is the assessed valuation certified on December 10th prior to the date on which the applicable bonds are issued. By law, any obligations which have been refunded, either by immediate payment or redemption and retirement or by the placement of proceeds of refunding bonds in escrow, shall not be deemed outstanding for the purposes of determining compliance with debt limitations.



The District's legal debt limit, based upon a limitation of 6% of the District's 2023 statutory actual valuation of \$9,030,648,493 is \$541,838,910.

Based upon that debt limit calculation, the District will have \$371,713,910 of debt capacity remaining.

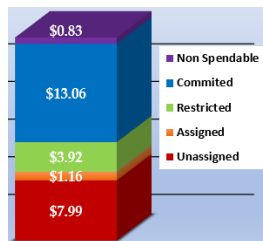
Additional information about the District's Debt Policies can be found in the Financial Section – Other Funds.

The District follows a policy of "full disclosure" in the Comprehensive Annual Financial Reports and bond prospectuses.



Debt Management Policies

- The District will review outstanding debt annually for the purpose of determining if debt issues can be refunded to lessen the District's debt service costs
- The District confines long-term borrowing to capital improvements or projects that cannot be financed from current revenues
- The District strives to have the final maturity of general obligation bonds at, or below, twenty years.
- The District does not use long-term debt for current operations
- The District is regularly in constant contact with bond rating agencies regarding financial conditions



Financial Reserve Policies

The District will not utilize any reserves other than as intended and permitted by law. The District maintains General Fund reserves with no less than the sum of the required TABOR reserve, long-term compensated absences, encumbered funds reserve, Board of Education fund balance requirements and any multiple year financial commitment reserves. In addition, the District maintains reasonable fund balances to provide for expenditures associated with student enrollment growth and avoids fiscal jeopardy by observing sound, conservative fiscal management policies.



Operating Expenditure Accountability

Budget to actual expenditure comparisons are prepared on a monthly basis for all funds and are presented to the Board of Education on a monthly basis. The District also posts the State required Financial Transparency Quarterly Financial Reports on the District's website.



Capital Improvement Policies

- In January 2024, the District began a robust Long Range Planning Committee (LRPC) with a six month focus in providing an updated robust multi-year capital plan. Facility assessments, energy audit and student enrollment are all significant components providing a thorough and detailed plan
- The annual capital budget is based on the multi-year capital improvement plan
- The District coordinates development of the capital improvement budget with development of the operating budget and future operating costs associated with new capital improvements are projected and included in operating budget forecasts
- The District maintains all its assets at a level adequate to protect the District's capital interest and to minimize future maintenance and replacement costs
- The District identifies the estimated costs and potential funding sources for each capital project proposal and determines the least costly financing method for all new projects

Investment Policy

The District's Investment Policy ("Policy") applies to the investment of all financial assets and all funds of Harrison School District 2 (the "District") over which it exercises financial control. In order to effectively make use of the District's cash resources, all moneys may be pooled into one investment account and accounted for separately. The investment income derived from this account shall be distributed to the various District funds as directed by the Board of Education in accordance with state laws.

All District funds allocated for a specific use, but not needed immediately, shall be invested by the District in accordance with state law and in a manner designed to accomplish the following objectives:

- Ensure the safety of funds
- Ensure that adequate funds are available at all times to meet the financial obligations of the District when due
- Earn a market rate of return on the funds available for investment throughout the budget cycle; and
- Ensure that all funds are deposited and invested in accordance with state law



ISSUER COMMENT

8 December 2023

RATING
Issuer Rating ¹

Aa3

No Outlook

El Paso County School District 2 (Harrison), CO

Annual comment on Harrison SD

Issuer profile

El Paso County School District 2 (Harrison) is located in central Colorado, and is headquartered in Colorado Springs, approximately 50 miles south of Denver.

Key indicators

Exhibit 1

El Paso County School District 2 (Harrison), CO

	2019	2020	2021	2022	Aa Medians
Economy					
Resident income	74.9%	74.0%	77.3%	N/A	119.0%
Full value (\$000)	\$5,377,006	\$6,341,861	\$6,266,724	\$7,811,678	\$4,006,926
Population	77,390	76,985	77,336	N/A	32,280
Full value per capita	\$69,479	\$82,378	\$81,032	N/A	\$117,713
Enrollment	9,363	9,100	8,646	8,720	4,165
Enrollment trend	-0.7%	-1.2%	-2.8%	-2.3%	-1.1%
Financial performance					
Operating revenue (\$000)	\$107,636	\$114,979	\$113,235	\$125,761	\$73,934
Available fund balance (\$000)	\$31,942	\$36,001	\$43,578	\$39,762	\$19,809
Net cash (\$000)	\$42,730	\$50,498	\$46,211	\$50,948	\$23,502
Available fund balance ratio	29.7%	31.3%	38.5%	31.6%	28.9%
Net cash ratio	39.7%	43.9%	40.8%	40.5%	33.9%
Leverage					
Debt (\$000)	\$128,913	\$139,223	\$128,696	\$221,171	\$52,862
ANPL (\$000)	\$352,470	\$472,348	\$658,162	\$558,641	\$130,338
OPEB (\$000)	\$12,754	\$14,500	\$13,730	\$13,910	\$11,158
Long-term liabilities ratio	459.1%	544.5%	707.0%	631.1%	342.1%
Implied debt service (\$000)	\$2,345	\$9,399	\$9,970	\$9,027	\$3,664
Pension tread water (\$000)	\$14,888	\$12,809	\$14,562	N/A	\$3,270
OPEB contributions (\$000)	\$605	\$757	\$738	\$887	\$367
Fixed-costs ratio	16.6%	20.0%	22.3%	19.5%	12.2%

For definitions of the metrics in the table above please refer to the [US K-12 Public School Districts Methodology](#) or see the Glossary in the Appendix below. Metrics represented as N/A indicate the data were not available at the time of publication. The medians come from our most recently published [K12 Median Report](#).

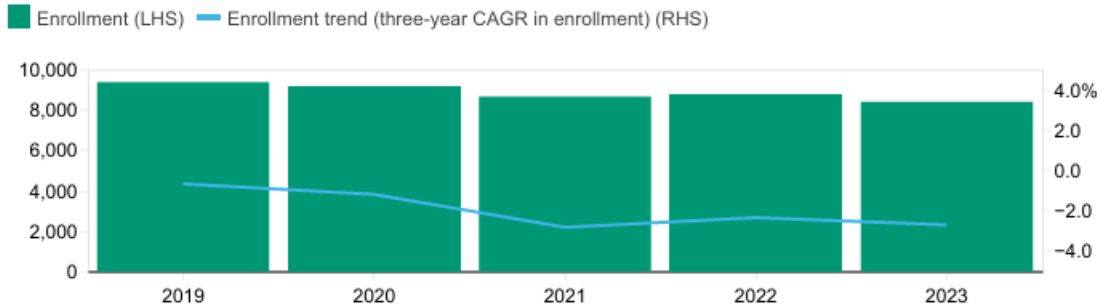
Sources: US Census Bureau, El Paso County School District 2 (Harrison), CO's financial statements and Moody's Investors Service

Credit overview

Economy

Exhibit 2

Enrollment

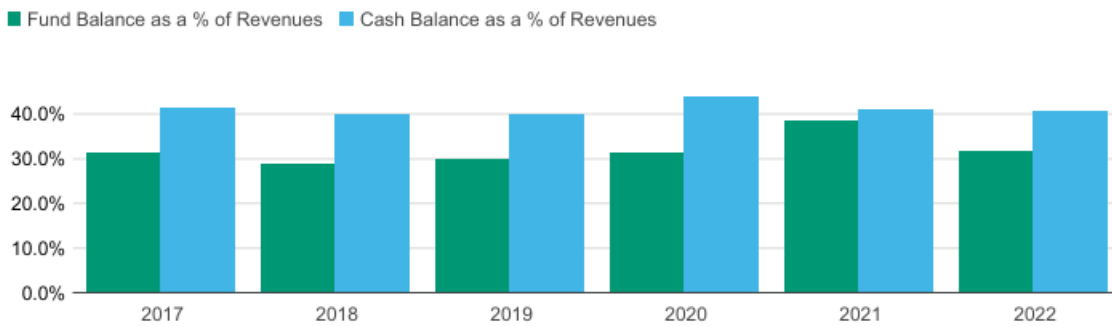


Source: Moody's Investors Service

Financial performance

Exhibit 3

Financial Trends

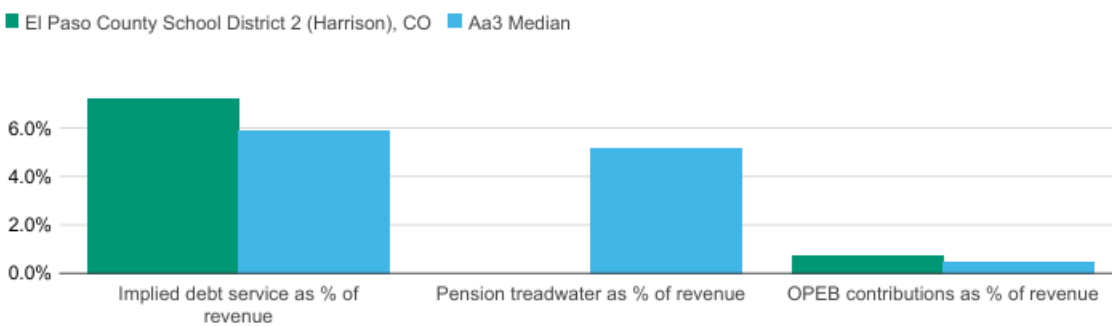


Source: Moody's Investors Service

Leverage

Exhibit 4

Fixed costs components



Source: Moody's Investors Service

Policy

It is the Policy of the District to invest funds in a manner which will provide for the highest investment return consistent with the preservation of principal and provision of the liquidity necessary for daily cash flow demands. In addition, the policy of the District adheres to internal controls to ensure the safeguard of all financial assets and cash.

Objectives

Funds shall be invested in accordance with all applicable District policies, State statutes, and Federal regulations in a manner designed to accomplish the following objectives, which are listed in priority order:

1. Safety. Safety of principal is the foremost objective of the District's investment program. Investments of the District shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required to reduce overall portfolio risk while attaining market rates of return.
2. Liquidity. The District's investment portfolio will remain sufficiently liquid to enable the District to meet all operating requirements which might be reasonably anticipated. The particular operating needs of each District fund shall be considered in determining investment maturities.
3. Return on investment. The District's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the District's investment risk constraints and the cash flow characteristics of the portfolio.

All investments shall be made in accordance with the C.R.S. 11-10.5-101, et seq. Public Deposit Protection Act; C.R.S. 11-47-101, et seq. Savings and Loan Association Public Deposit Protection Act; C.R.S. 24-75-601, et seq. Funds-Legal Investments; C.R.S. 24-75-603, et seq. Depositories; C.R.S. 22-40-105, et seq. Depositories; C.R.S. 22-45-102, et seq. Accounts; C.R.S. 22-45-103, et seq. Funds; and C.R.S. 24-75-701, et seq. Investment Funds—Local Government Pooling. Any revisions or amendments to these sections of the C.R.S. will be assumed to be part of this Policy immediately upon being enacted.

Professional Ethics

In addition to the Board of Education Policies and District Goals set by the Board of Education, the budget process is governed by the Government Finance Officers Association (GFOA) Code of Professional Ethics.



CODE OF PROFESSIONAL ETHICS

Public service is a special trust. The finance office plays an important role in the public service. The finance office has stewardship over citizens' shared financial resources. These resources make possible the services that are essential to the safety, livability and vitality of our communities.

We, the government finance officers of the United States and Canada, have a deep and abiding desire to show that we are worthy of the trust that has been bestowed upon us. We strive to show it to the citizens of the communities we serve and to their elected representatives. We strive to remain true to the values that drive our work as public servants.

Trust is an asset as important as any that can be found on our balance sheets. But how can we maintain and grow this asset? This GFOA Code of Ethics shows us how to live these values. It recognizes that people are imperfect and that we are all subject to biases that can challenge ethical behavior. Our Code asks the members of government finance offices to confront these challenges in order to serve our communities to the best of our abilities.

INTEGRITY AND HONESTY

PRODUCING RESULTS FOR MY COMMUNITY

TREATING PEOPLE FAIRLY

DIVERSITY AND INCLUSION

RELIABILITY AND CONSISTENCY

For more detailed information on GFOA's Code of Professional Ethics, please see the Organizational Section pages 102-104.

Timeline for Developing the Budget

September—December

- Preliminary work begins to include updated current year financial information, state level forecasts, student enrollment analysis, mill levy certifications and future District initiatives

January

- Preliminary multi-year financial projections are updated and prepared based on current financial assumptions, to include enrollment projections

February—April

- Funding needs and the prioritization of the allocation of resources are reviewed and budget information is distributed to schools and departments
- School and department budgets are completed and submitted to Financial Services
- The proposed budget information is prepared while receiving input and review
- Operations verify potential projects, verify priorities and obtain quotes for all requested projects

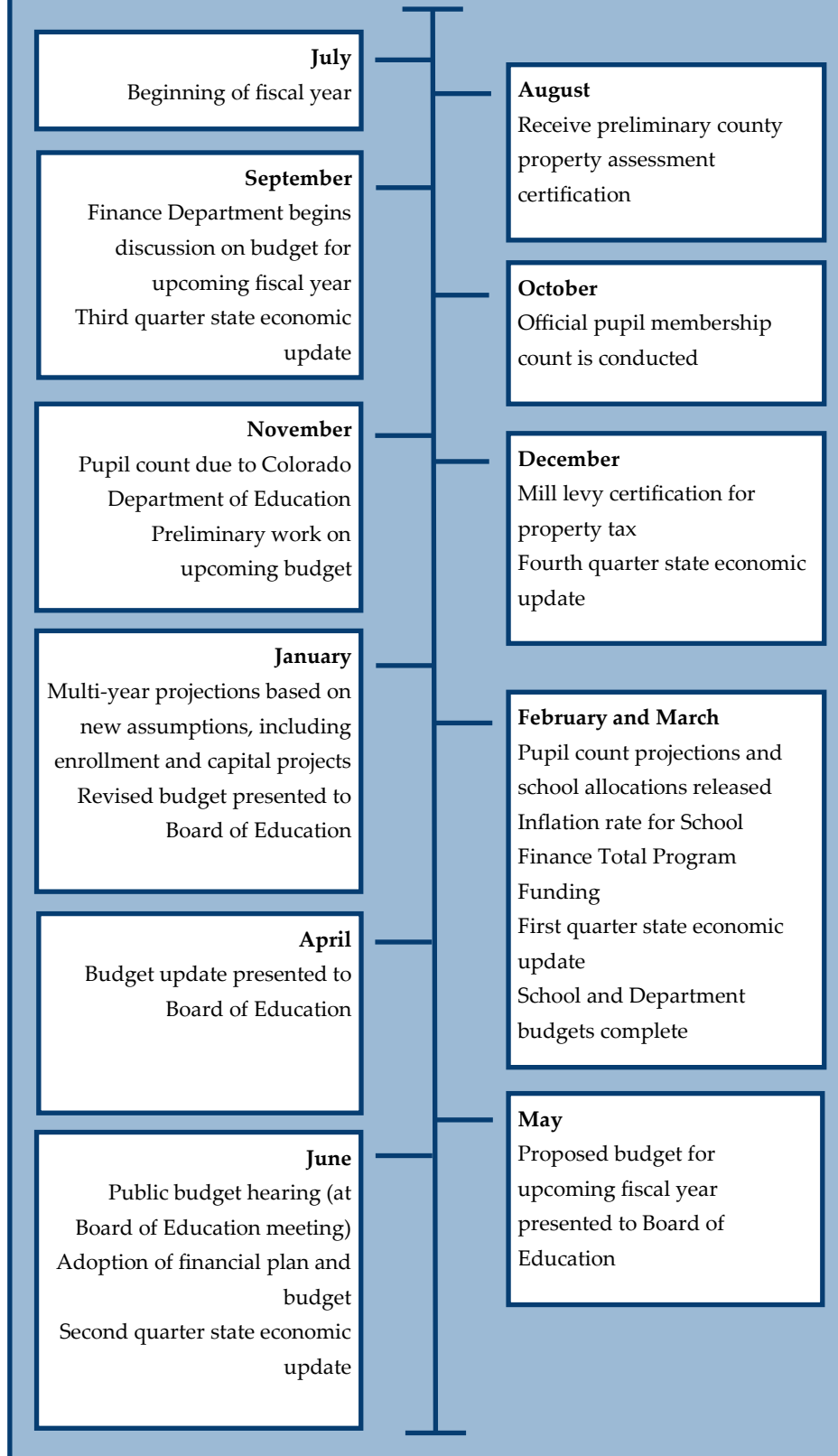
May

- The Board of Education receives the proposed budget and public comment on the budget is held as required by state law.

June

- The Board adopts the Financial Plan and Budget for the upcoming year at the June Board of Education meeting as required by state law; this consists of a Budget and Appropriation Resolution and a Resolution Authorizing the Use of a Portion of Beginning Fund Balance

BUDGET PROCESS CALENDAR



Colorado Legislation

State of Colorado Budget Outlook

FY 2022-2023

The General Fund ended FY 2022-23 with a reserve of \$2.43 billion, or 18.2 percent of appropriations, exceeding the statutorily required 15.0 percent reserve by \$431.2 million. State TABOR revenue exceeded the Referendum C cap by \$3.56 billion, triggering a \$3.68 billion TABOR refund obligation for FY 2023-24 that incorporates under refunded prior year surpluses.

FY 2023-2024

Following adoption of the supplemental budget package, the General Fund is expected to end FY 2023-24 with a 14.8 percent reserve, \$35.3 million below the statutorily required 15.0 percent reserve. Further adjustments to appropriations would change this amount. General Fund revenue is expected to fall by \$380 million, or 2.1 percent, on an expected decline in individual income tax collections. Despite the decrease in revenue and an 8.5 percent increase in the Referendum C cap, collections are expected to exceed the cap by \$1.82 billion.

FY 2024-25 Unbudgeted

General Fund revenue is expected to grow 5.9 percent and total \$18.65 billion, with state TABOR revenue exceeding the Referendum C cap by \$1.91 billion. The General Fund is projected to have \$938 million, or 5.2 percent, more available to spend or save relative to what is budgeted to be spent in FY 2023-24 after adoption of the supplemental budget package for FY 2023-24, and after the application of current law transfers, rebates, and expenditures, and the 15.0 percent statutory reserve requirement. This amount does not incorporate caseload growth, inflationary, or other budgetary pressures. The General Fund Budget Overview section also presents the budget outlook in the context of Joint Budget Committee actions through March 13, 2024 ("Scenario B"). Incorporating those actions, the General Fund would end FY 2024-25 with a 13.3 percent reserve, \$266.5 million below the statutorily required 15.0 percent reserve.

FY 2025-26 Unbudgeted

General Fund revenue is expected to grow 5.4 percent and total \$19.66 billion, with state revenue subject to TABOR exceeding the Referendum C cap by \$2.29 billion. The budget outlook for this year depends in large part on choices the General Assembly will make for FY 2024-25.

Risks to the budget outlook. Risk to the budget outlook is moderate, assuming that the economy does not enter a recession. The outlook for corporate income tax collections remains especially uncertain, and the outlook for individual income tax collections has become murkier with recent collections data. While state revenue remains above the Referendum C cap, upside risk to the cash fund revenue forecast also poses downside risk to budget flexibility. Finally, this forecast identifies the potential for an approximately \$50 million increase to the FY 2023-24 TABOR refund obligation depending on the accounting treatment of insurance premium tax revenue credited to the Health Insurance Affordability Enterprise.

Economic Outlook

The U.S. economy is emerging from a tense period, when runaway inflation demanded an aggressive monetary policy response that risked the longevity of the post-COVID recovery and expansion. Over the past six months, the economy has emerged from this tense period onto firmer ground. Inflation is waning at the national and state levels, and employers continue to add jobs at a healthy rate. Households continue to spend, buoying businesses even in the face of high interest rates. Taken together, current indicators suggest that the U.S. economy is maintaining an average pace of expansion, far surpassing many economists' expectation for a recession or a very sluggish pace of growth. This forecast expects continued moderate expansion in the U.S. and Colorado economies at a slightly slower pace in 2024 than in 2023. Receding inflation, alongside interest rate reductions anticipated to begin this summer, will boost growth, while deteriorating household balance sheets will raise headwinds. Colorado's economy is expected to modestly outperform the nation's, with comparable employment growth in 2024, higher income growth, and lower inflation.

State Education Fund Transfers

The Colorado Constitution requires the State Education Fund (SEF) to receive one-third of 1 percent of taxable income. In FY 2023-24, the SEF is expected to receive \$1.08 billion as a result of this requirement. The SEF transfer is estimated at \$1.13 billion in FY 2024-25 and \$1.19 billion in FY 2025-26, with increases attributable to growth in taxable income among Colorado taxpayers.

In addition, the General Assembly has at different times authorized the transfer of additional moneys from the General Fund to the SEF. House Bill 22-1390 transferred \$290 million in FY 2022-23, and SB 23B-001 schedules a transfer of \$146 million for FY 2024-25. Money in the SEF is required to be used to fund kindergarten through twelfth grade public education.

Finally, Proposition EE, which was approved by voters in the November 2020 election, also transferred revenue from increased cigarette, tobacco and nicotine taxes to the SEF for three fiscal years. The Proposition EE transfer was \$139.3 million in FY 2022-23, the final year for which a transfer will be made.

Source: State of Colorado March 2024 Economic & Revenue Forecast

Where The Money Comes From

Federal

The federal government contributes a limited amount of funding to local school districts. Most federal revenue is distributed through the Every Student Succeeds Act (ESSA) to provide extra support for low-income students and through the Individuals with Disabilities Education Act (IDEA) that provides support so children with disabilities have the opportunity to receive a Free Appropriate Public Education (FAPE). This funding can only be used for specific purposes and districts have limited flexibility with how it can be spent. Most of the funds are used for salaries and benefits for additional reading and math instruction and teacher professional development targeted to support the needs of disadvantaged children. The District also receives federal funding to support Food Service Programs which encompass the District school breakfast, lunch, snack and summer food service program in addition to fresh fruit and vegetable grant programs.

State

The funding the District receives is based on the Total Program Funding formula outlined in the Colorado School Finance Act. The formula is used to determine the funding level for providing an equitable educational experience for Colorado's 178 school districts. Funding for District Total Program is provided first by local sources of revenue (property and specific ownership taxes, such as vehicle registration taxes) followed by state dollars as needed. In addition to Total Program Funding, and in accordance with state and federal laws, the State of Colorado partially reimburses school districts for a portion of expenses paid for specific programs designed to serve particular groups of students or particular student needs. These "categorical" programs include funding for Vocational Education, Special Education, English learners, reading intervention, transportation and Gifted Education.

Local

The majority of local funding comes from property and specific ownership (vehicle registration) taxes. Every homeowner and business owner (except for government, charitable and religious institutions) in Colorado pays property taxes for schools, along with taxes for other public services. Colorado law allows local school districts to seek voter approval for additional funding through local tax increases (mill levy overrides). The current rate for residential property is 6.765 percent. Each odd numbered year, property is reassessed based on market activity from the preceding 18-month period.

Mill Levy Overrides

As per state law, a district cannot collect more than 25 percent of its Total Program Funding through mill levy overrides. Harrison School District Two estimates it will collect 6.0 percent of its Total Program Funding through mill levy overrides (MLO).

Funds collected from mill levy overrides are used for operating expenses such as instructional programs, equipment, class size management, in-classroom technology, compensation and other operating expenses. Mill levy override funds are not restricted in use, but generally are not used to pay for major repairs and renovations to existing school buildings, additions to schools or new school buildings.

A district’s authorization to raise and expend mill levy override revenues does not affect the amount of state funding a district receives. Mill levy overrides do not typically adjust each year for inflation and enrollment growth, therefore the purchasing power can diminishes over time.

Harrison School District Two’s voters approved the following mill levy override, providing annual funding to the District:	
Year	Amount of Override
2000	\$5,750,000

Bond Debt

Unlike mill levy override dollars, bond funding is restricted by law and can only be used for major repairs and renovations to existing school buildings, additions to schools, new school buildings and technology. The state does not provide funding for these projects.

A bond question goes before voters as a ballot measure seeking approval (or denial) for additional proposed spending. If approved by voters, the District sells bonds to investors, uses the bond proceeds for building improvements or new construction, then repays investors over a specific period of time.

Harrison School District Two's last bond was approved by voters in 2018. This \$180 million bond provided improvements and renovations to all existing schools and facilities such as roof replacement; HVAC system upgrades; and Americans with Disabilities Act (ADA) compliance of restrooms and fixtures. Other items within this bond are technology upgrades throughout the District and building security and fire alarm systems upgrades.

In the fall of 2021, the District refunded the 2010 Bond saving taxpayers \$1.74 million in current debt.

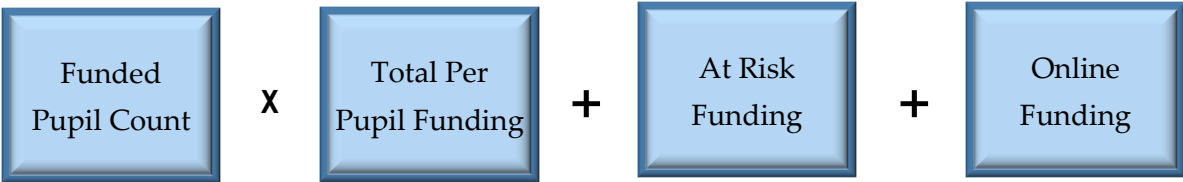
Bond Debt History

Year	Original Principal	Outstanding Principal
2017	\$23,025,000	\$5,210,000
2019	\$100,000,000	\$81,855,000
2021	\$90,630,000	\$83,060,000

Total Program Funding for Harrison School District Two

The Colorado School Finance Act aims to ensure all children in the state receive an equitable educational experience. The Act outlines the Total Program Funding formula used to determine a per-pupil funding level for each school district.

The Total Program funding includes a base amount, which is the same for all school districts, plus additional amounts called factors. Factors vary by district and compensate for financial differences among districts, such as cost-of-living, size of the district, at-risk student population and personnel costs. The statewide base is determined for each upcoming school year by the Colorado General Assembly before the conclusion of the legislative session each May. For Fiscal Year 2024-2025, the statewide base per pupil funding amount is \$8,496.38.



Total Program Funding is comprised of three funding sources: local property taxes, local share of specific ownership (vehicle registration) taxes and state equalization (the state’s portion of the Total Program Funding). Districts with higher assessed valuations receive most of their revenue from local property taxes and the state therefore, contributes less. Conversely, districts whose property valuations are lower receive more funding from the state.

For Harrison School District Two, state equalization comprises 77 percent of General Fund revenue, estimated to be \$133 million

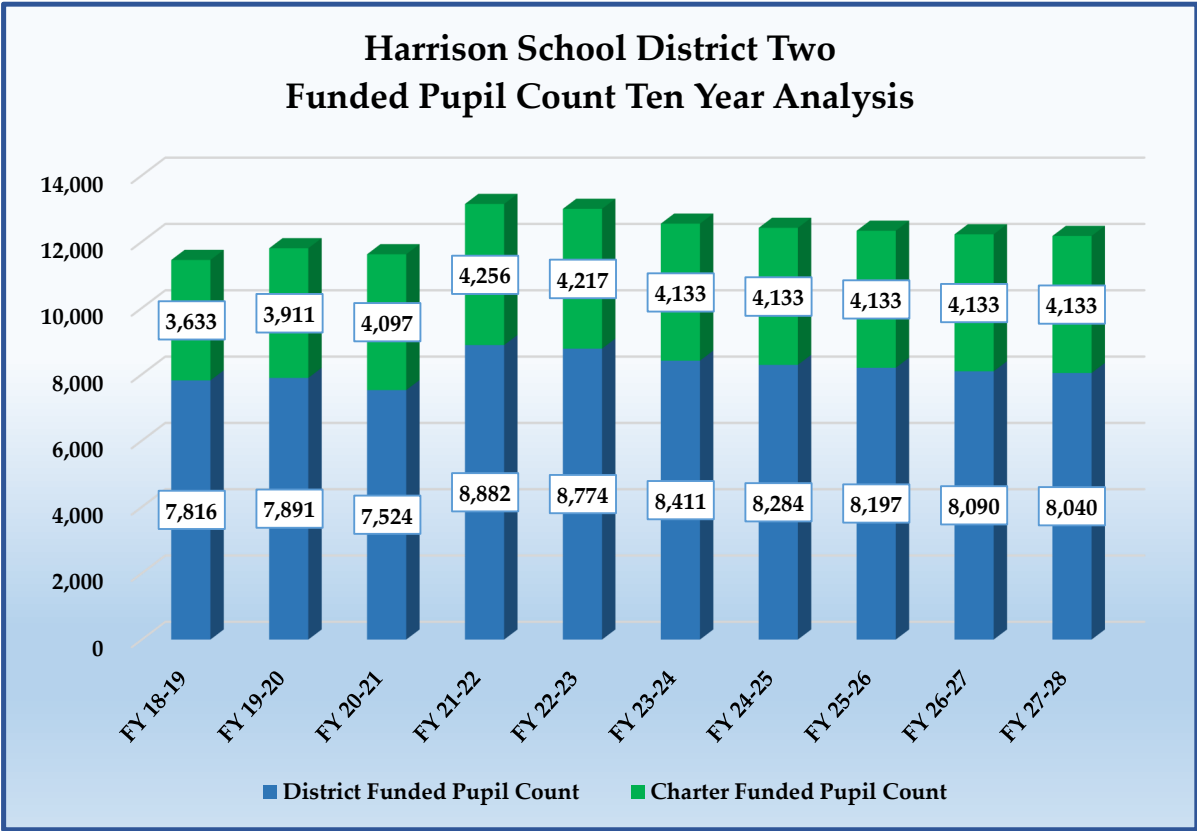
The Fiscal Year 2024-2025 budget is based on the following School Finance Act factors:	
<u>Per Pupil Revenue</u>	<u>\$11,492</u>
Cost of Living Factor	1.209
District Size Factor	1.0297
Personnel Cost Factor	0.8893
Non-Personnel Cost Factor	0.1107

Funded Pupil Count

The School Finance Act determines how much funding Colorado school districts receive, however, the funded pupil count is the critical component of school funding. Since the School Finance Act distributes funding on a per pupil basis, the number of students enrolled in a district as of October 1st of each school year determines the amount of annual funding a district receives.

The funded pupil count refers to the number of full-time equivalent students enrolled in the District which can be different from the total number of students enrolled. Not all students attend school on a full-time basis, such as some kindergartners. High school students may also be funded at less than a 1.0 FTE (full time equivalent) depending on the number of credit hours taken.

District charter students make up approximately 33 percent of total enrollment. The per pupil funding for charter students is passed through the District to the individual charter schools. Per state law, the District is permitted to withhold up to five percent of a charter school’s per pupil funding to cover the cost of administrative services, such as data management, state reporting, information technology support, etc., provided to the charter school, which is specified in the contract between the District and each charter school.



Cost-of-Living Factor

The cost-of-living factor is certified by the Legislative Council Staff to the Department of Education for each school district based upon the cost-of-living analysis. The cost-of-living factor reflects differences among the state's 178 districts in the costs of housing, goods and services. A new cost-of-living analysis is required of the Legislative Council Staff every two years. The cost-of-living factor for Harrison School District Two is 1.209.

District Personnel Cost Factor

The personnel costs factor is formula driven and differs by school district based on enrollment. This factor increases as enrollment increases, from a low of .7992 to .9050. The district personnel cost factor is multiplied by the statewide base per pupil funding amount to determine the portion of the statewide base to which the cost-of-living factor would be applied. The personnel cost factor for Harrison School District Two is .8893.

District Size Factor

The size factor is determined using an enrollment-based calculation and is unique to each school district. This factor is included to recognize purchasing power differences among districts. The district size adjustment for Harrison School District Two remains at 1.0297 for Fiscal Year 2024-2025.

Budget Stabilization Factor (Negative Factor)

Amendment 23 was a constitutional change passed in 2000 to address educational spending in Colorado. Educational funding was not keeping pace with the inflation rate and annual per pupil funding was almost \$1,400 below the national average.

Amendment 23 required K-12 funding to increase by inflation plus one percent beginning in 2001 and continuing through 2011. Due to the economic downturn and Colorado's associated budget crisis, Amendment 23 was not fully implemented. Starting in Fiscal Year 2009-2010, the state legislature added a new factor, called the Negative Factor, (now known as the Budget Stabilization Factor), to the School Finance Act formula. Where most factors outlined in the School Finance Act provide additional funding for school districts based on enrollment changes, regional cost-of-living, number of at-risk students and district size, the Budget Stabilization Factor (Negative Factor) is a reduction to funding for Colorado school districts. In Fiscal Year 2023-2024 the total statewide negative factor was \$141 million, of which \$2.1 million is allocated to Harrison School District, representing a reduction in funding of 1.5%. The Negative Factor has been decreased to zero statewide for Fiscal Year 2024-2025. The total financial impact through the years has been over \$137 million in lost revenue for Harrison School District.

At-Risk Funding

Eligibility for participation in the federal free lunch program, and English Language Learner pupils that are not eligible for free lunch, are used to determine each school district's at-risk population. Increased funding is provided to recognize that expenses among districts vary, as pupil populations vary, regarding at-risk populations.

Under the School Finance Act, each student who is enrolled in grades 1 through 8 and who is eligible to receive free lunch is used as the basis for determining the number of at-risk students in grades 1 through 12. For example, the total number of free lunch students in grades 1 through 8 is divided by the total number of all students in grades 1 through 8. The percent derived from this calculation is applied to the District's total number of students in kindergarten through grade 12.

At-Risk Funding makes up over 6 percent of the total General Fund Revenue for Fiscal Year 2024-2025. Harrison School District Two expects to receive \$13.1 million in At-Risk Funding.

On-Line Funding

Pupils enrolled in a certified multi-district on-line program are funded at the on-line per pupil amount. Pupils enrolled in a single district on-line program are funded at the District's current per pupil funding amount. A single district program is defined as a district on-line program which enrolls no more than 10 students from another district. Harrison School District Two currently offers a multi-district on-line education program serving K-12 students within and outside of the D2 community. This allows the District the opportunity to provide a unique learning experience to a diverse group of students in a personalized manner. Due to the unique structure, students will be able to participate in asynchronous (independent pacing) and synchronous (teacher-led) learning experiences.

- Content based curriculum with exploratory learning experiences
- Interactive enrichment courses
- Optional weekly in-person learning activities to reinforce learning
- Social Emotional learning opportunities to address the whole student
- Parent engagement and frequent communication
- Laptop and accessories provided
- Students will spend 3 ½ - 4 hours of live online instruction and the remainder of the day self-paced

Local Property Taxes

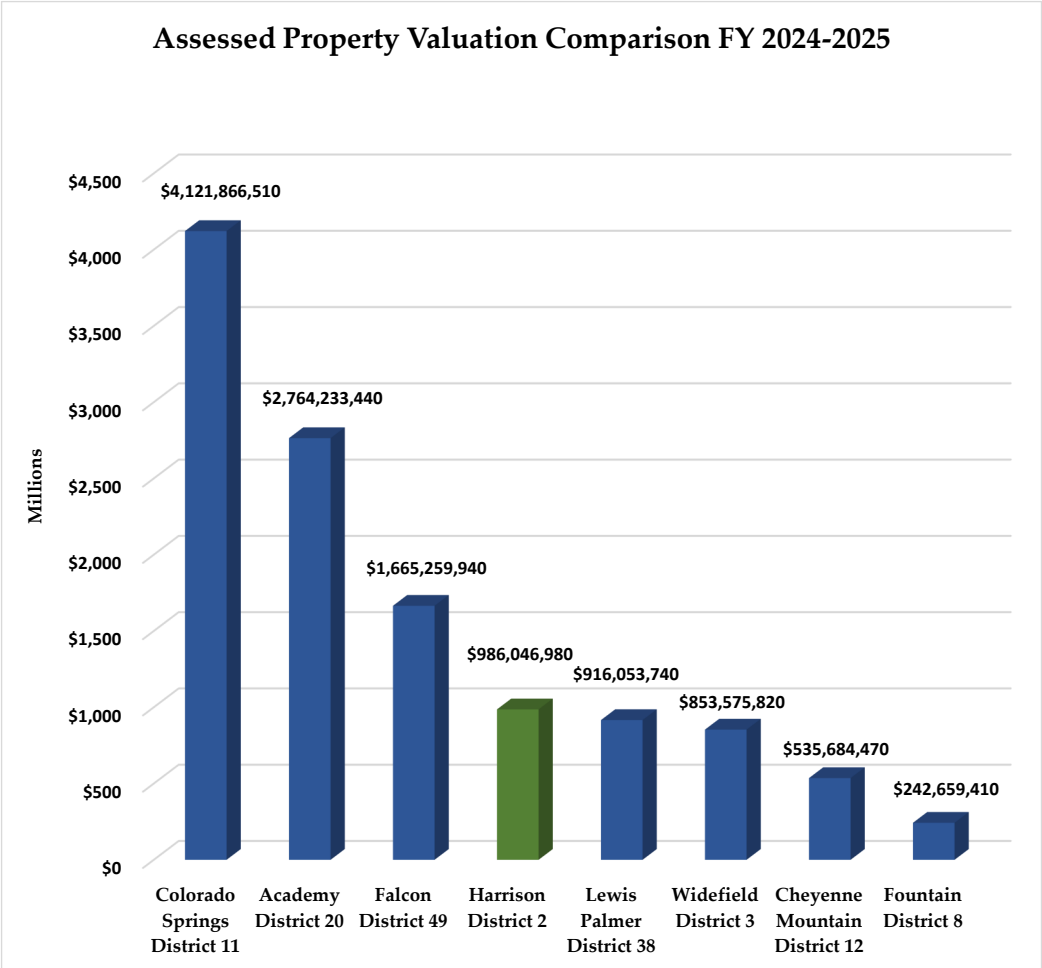
The estimated assessed valuation upon which property taxes are levied and collected during Fiscal Year 2024-2025 is \$986,046,980. There is potential for the assessed valuation to go up or down prior to the final calculation in December 2024. Assessed valuation notices are mailed to taxpayers in April and May, taxpayers can then protest their assessed valuation. A final decision on an appeal could be as late as December 2024. Also, business personal property tax reports are not due until June 2024, which affects the commercial property assessed valuation.

The mill levy may be adjusted to compensate for tax credits, abatements and omissions under legal restrictions set by state statutes and constitutional limitations. For purposes of developing the Fiscal Year 2024-2025 budget, the school finance mill levy for property tax to be collected, exclusive of any levy for tax abatements, is anticipated to be 15.720 mills before any mill levy overrides.



Students enjoying a nutritional lunch

Compared to surrounding Colorado Springs school districts, Harrison School District Two ranks fourth highest in regards to the assessed value of residential and commercial properties for Fiscal Year 2024-2025.



* Source: Colorado Department of Education (CDE)

Assessment of Property

All taxable property is listed, appraised and valued for assessment as of January 1 of each year. For residential properties, appraisers for El Paso County evaluate the sales of homes which sold within a specific 24-month period. The Assessor then determines the market value or "Actual Value" for all real estate and personal property. The Actual Value is reduced by an assessment ratio to determine the "Assessed Value". The rate for 2023 residential properties, including apartments, is 6.77 percent. The Assessed Value, less any exempted amount, is then

multiplied by the applicable Tax Rate to determine the taxes owed. In Colorado, tax rates are expressed as a decimal fraction of a dollar for every one dollar of Assessed Value.

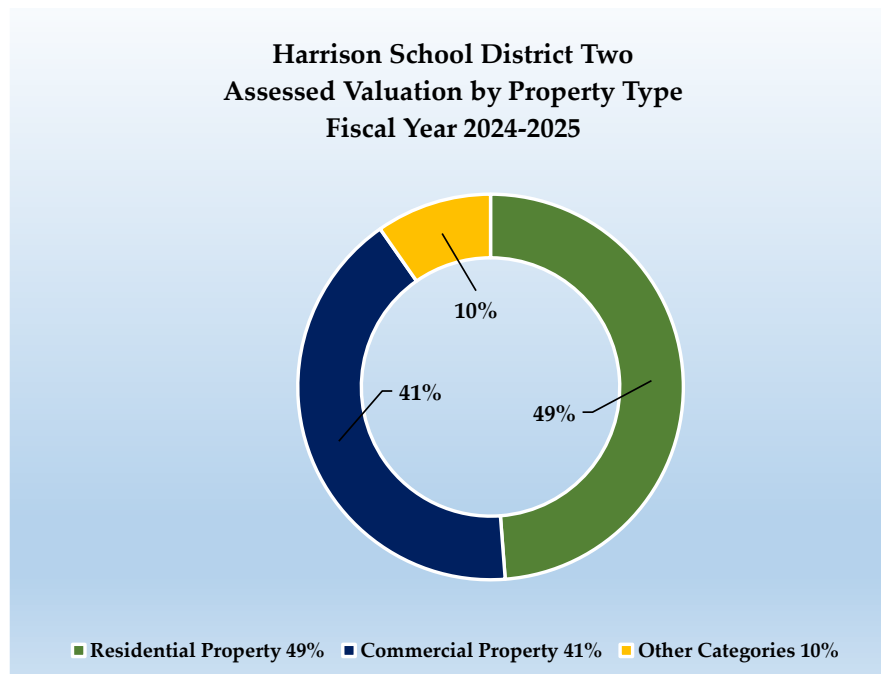
For example, the typical single family home located within District tax boundaries is valued at approximately \$292,600. As a result, the property tax calculation for a typical residential is:

$$\text{Market Home Value} \times \text{Assessment Rate} \times \text{Mill Rate} = \text{Taxes}$$
$$\$292,600 \times 0.06765 \times 0.036618 = 724.83$$

Under Colorado law, all property taxes become due and payable in the year following in which they are levied. Property taxes attach an enforceable lien on property as of January 1 of the year following the levy. The property tax revenue estimate for Fiscal Year 2024-2025 is based on the anticipated tax collection received from August 2024 through July 2025. This method of budgeting property tax revenues is in compliance with generally accepted accounting principles (GAAP).

Delinquent Property Taxes, Abatements, and Credits

Delinquent property taxes were payable in earlier years but are collected by the county treasurer during the current year. Property tax abatements, credits and refunds are granted to taxpayers based on successful appeal for reversal of taxes paid in prior years. Current state statutes require the county to rebate the current year's taxes and possibly the preceding year's taxes for all successful tax protests. An amount equal to the proportional share of the total amount of abatements and refunds granted to the setting of the mill levy for such school district is then added.



Specific Ownership Taxes

Specific ownership tax revenues are generated primarily through a state mandated tax collected by the county treasurer when motor vehicles are registered each year. A portion of the General Fund specific ownership taxes is a component of the Total Program Funding formula described earlier. Specific ownership taxes generated by bond redemption mill levies and mill levy overrides are exempt from the Total Program Funding formula. Harrison School District Two estimates that General Fund specific ownership tax revenues will be \$3.6 million for Fiscal Year 2024-2025.

Categorical Program Funding

In addition to the Total Program funding provided by the Public School Finance Act of 1994 (as amended), Colorado school districts may receive state funding to pay for specific programs designed to serve particular groups of students or particular student needs. Such programs often are referred to as “categorical” programs. While there are many different programs which may be funded, the seven primary categorical program areas which regularly receive state funding are: English Language Proficiency Education, Gifted Education, Special Education, READ Act, Charter School Capital Construction, Transportation and Vocational Education. Harrison School District Two expects to receive approximately \$9.1 million in Fiscal Year 2024-2025 in categorical funding.



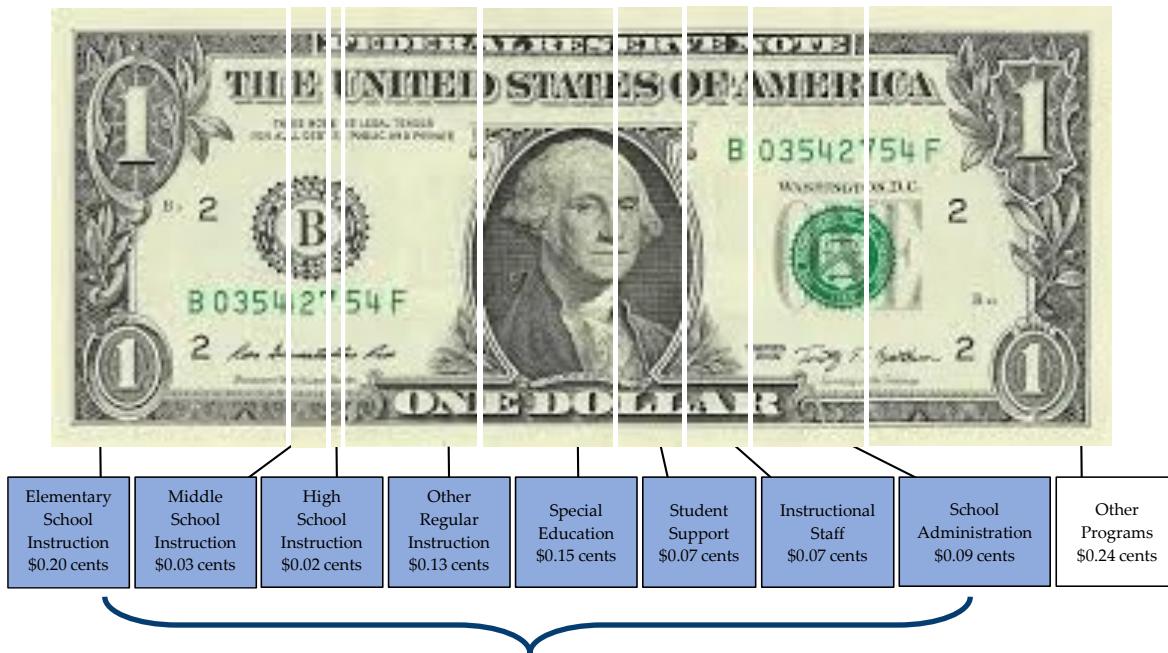
Harrison School District Two Transportation Department bus fleet

Where the Money Goes

Harrison School District Two's annual budget serves as the foundation for the District's financial plan and reflects the cost of educating over 12,836 students including charter schools. These expenditures cover the daily costs of running the District's school system to include salaries, benefits, purchased services, supplies, transportation, maintenance and utilities.

The largest share of the planned General Fund expenditures, Student Instruction, represents 76 cents of every dollar. This includes salaries and benefits paid to teachers, paraprofessionals, social workers, librarians, deans, counselors and other professionals. The remaining 24 cents is used to support students and schools with services such as transportation, operations and maintenance, information technology, utilities and other administrative services.

How a Dollar is Spent



\$0.76 cents
of every General Fund
dollar is spent on
student instruction

Compensation and Employee Benefits

Educating children is the District's priority and providing a rigorous educational experience is a labor-intensive process. The largest component of operating expenditures consists of salaries and benefits for more than 1,500 employees. Over 80 percent of employees serve students in 19 campuses. This includes teachers, principals, teacher aides, counselors, nurses and more.

For the District's teachers (certified employees) and support staff (classified employees) compensation is discussed and reviewed annually by the District's Collaborative Decision-Making Team (CDMT) in accordance with the Agreement of Trust and Understanding (ATU). The committee consists of 18 members with representation as follows: 3 elementary licensed staff, 3 secondary licensed staff, 2 Educational Support Personnel (ESP) from schools, 2 ESP from District departments, 1 elementary principal, 1 middle school principal, 1 high school principal, 1 Student Support Admin, 2 Executive Team members, Superintendent and 1 Board member. The goal of CDMT is to help achieve District goals, especially raising student academic achievement and building a culture of excellence, including the attraction and retention of highly effective employees.

PERA (Public Employees Retirement Association)

Enacted by the Colorado Legislature in 1931, the Colorado Public Employees Retirement Association (PERA) provides retirement and other benefits to employees of governmental agencies. Public employers are required to contribute a percentage of pay to the School Division Trust Fund managed by the PERA Board of Trustees. In 2004 and 2006, legislation was passed that required employers to make additional contributions; the Amortization Equalization Disbursement (AED) and the Supplemental Amortization Equalization Disbursement (SAED). In June 2018, legislation was passed designed to reduce the overall risk profile of the PERA retirement plan and improve its funded status. Involving stakeholders—PERA members, employers and retirees—this legislation solidifies the path toward being fully funded. The following are several key ways changes were made to the retirement plan:

- The PERA employer contribution rate for 2024-2025 is 21.40 percent
- State to allocate \$225 million each year to PERA to reduce the unfunded liability
- Modification of retirement benefits, including reducing the annual increase for all current and future retirees as well as raising retirement age for new employees
- Establish an automatic adjustment provision designed to keep PERA on a path to full funding in thirty years

Medicare

In accordance with federal law, a Medicare insurance charge of 1.45 percent is paid by the employer on salary for individuals hired after March 31, 1986. Employees also have 1.45 percent deducted from their salary as required by law.

Other Benefit Plans

Medical and dental insurance options are provided for most employees of the District. The benefit amount is based on the type of coverage and plan chosen. The District changed from Kaiser Permanente to Cigna health insurance in Fiscal Year 2023-2024. The benefit amounts vary depending on the type of coverage chosen and will increase by 4% for 2024-2025. The average monthly benefit amount is from \$561.51 to \$1,142.70 per month depending on the plan chosen.

D2 recognizes Educational Support Professionals



Unemployment

Workers compensation and unemployment insurance are provided in accordance with Colorado state law. The District provides a comprehensive return to work modified duty program for employees injured on the job in order to minimize the impact of lost time, and reduce the overall cost of claims.

Compensation Liabilities

Liabilities for compensated absences (temporary leave, vacation, professional and personal leave) are accrued in accordance with Governmental Accounting Standards Board (GASB) Statement No. 16. Liabilities for these benefits are accrued to the extent required by Board of Education approved agreements, resolutions or policies and are reported in the District's Annual Comprehensive Financial Report each year.

Other Post Employment Benefits (OPEB)

The District contributes to the Health Care Trust Fund (HCTF), a cost-sharing multiple employer post-employment health care plan administered by PERA. The HCTF provides a health care premium subsidy to PERA-participating benefit recipients and their eligible beneficiaries. This District is required to contribute at a rate of 1.02 percent of covered salary for all PERA members as set by State of Colorado statute. No PERA member contributions are required.

Capital Improvements, Operations and Maintenance

The Capital Reserve Capital Projects Fund is used to account for the purposes of improvements, construction of structures or additions to existing structures and acquisition of land, equipment and furnishings.

Funding is received as a transfer from the General Fund and will be \$2.3 million for Fiscal Year 2024-2025.

The work of the Long Range Planning and Study Committee is instrumental in the planning and allocation of future capital needs.

Expenditures for the Capital Reserve Fund are broken down into the following categories:

- Building additions and improvements
- Equipment
- Vehicles

There is approximately \$3.0 million in requests for funding for the Capital Reserve Fund. The prioritization process takes into consideration safety, health, environment and security issues as a top priority. ADA (Americans with Disabilities Act) compliance needs are also prioritized. Maintenance needs, along with new purchases and replacement of equipment and technology are considered. The District has prioritized for FY 2024-2025 within the Capital Reserve Fund for expenditures in regards to:

Sites/Buildings/Grounds:

Roof repairs, Chamberlain (IT) renovation

Vehicles:

Two buses, plow truck and IT vehicle replacement

Purchased Services:

Painting/stripping all parking lots, fence repair and replacement, irrigation system work, playground repairs, concrete maintenance at all sites, water sealing

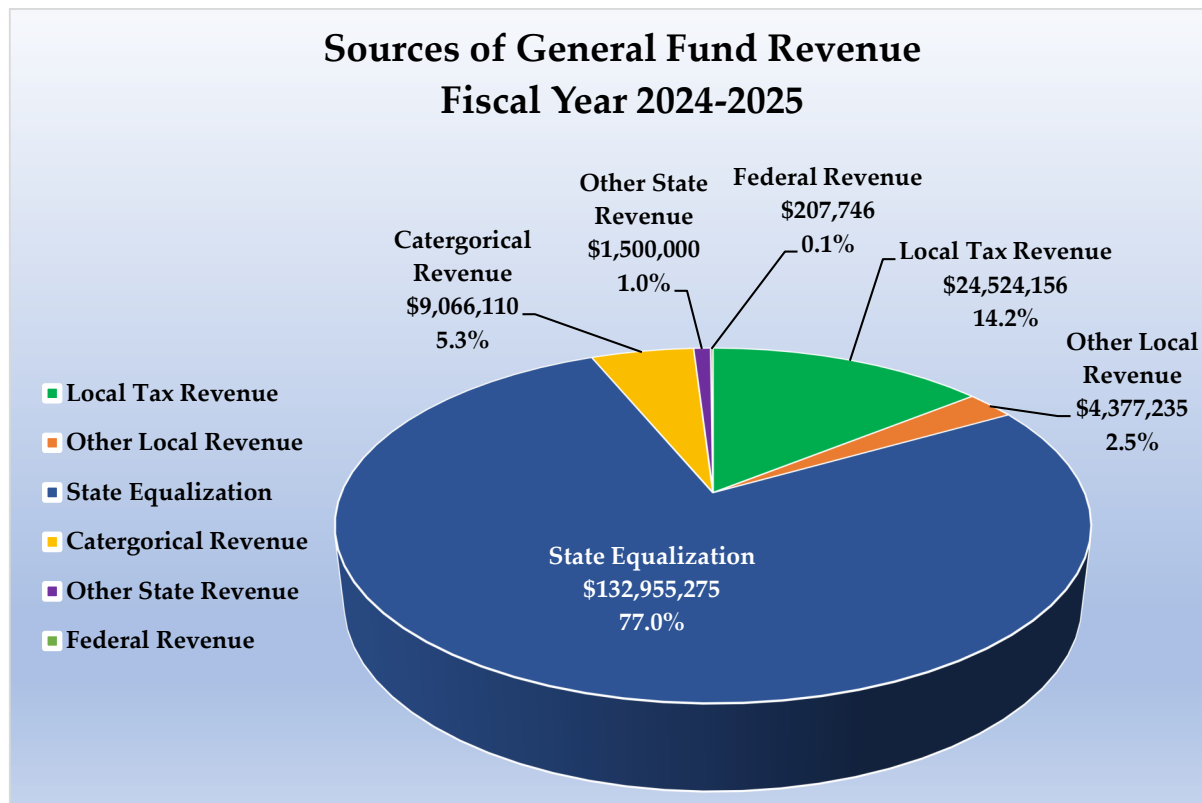


Harrison School District Two's Operations Department maintains approximately 93.4 irrigated acres.

General Fund Revenue Assumptions

For FY 2024-2025 the following revenue assumptions are represented in the General Fund Budget:

- Statewide base per pupil funding increase of 5.2%
- Funded pupil count enrollment projections of 12,417 (including charter schools); this includes the five-year averaging the state allows for declining enrollment districts (12,452 drops off, 12,294 comes on)
- Negative Factor decreased to zero statewide
- Mill Levy Override Match of \$3.79M included for 2024-2025
- October 2022 Pupil Count Audit: awaiting audit results estimated to be \$2.8M (including charter) to be received in 2024-2025
- Per Pupil Revenue for FY 2024-2025 for D2 is \$11,492, an increase of \$749 per pupil from prior year.



General Fund Expenditure Assumptions

The components in budgeted expenditures for Fiscal Year 2024-2025 include the following:

Employee Compensation

Salary increases have been budgeted for employees with increases based by employee group. Salary raises range from 4 to 6 percent.

2024-25	
ESP	6 % increase
Licensed	5 % increase and movement on the salary schedule based on CEUs
Manager/Tech	4 % increase
School Administrator - AP	5 % increase
School Administrator - Principal	4 % increase
District Administrator	4 % increase

PERA

PERA employer contribution is 21.40 percent.

Medical Insurance

Medical insurance will increase by 8 percent; 4% born by the District and 4% by the employee.

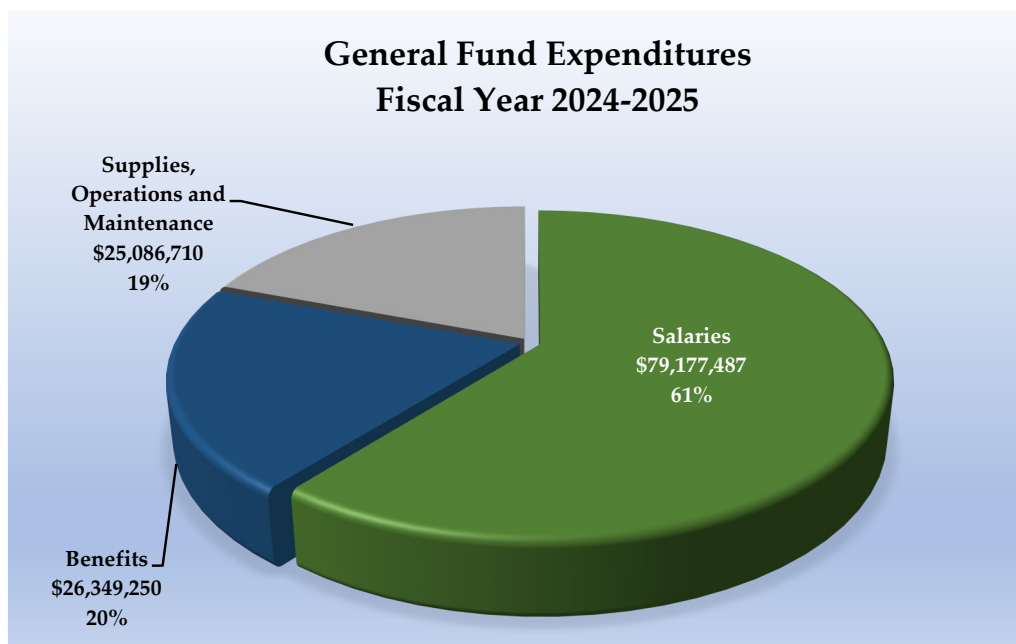
Utilities

Due to increased usage and costs, an increase of 11% is planned for 2024-2025.

Employee FTE

An addition of 49.88 FTE are budgeted for 2024-2025.

Expenditures for the General Fund increase by \$12.5 million for Fiscal Year 2024-2025



General Fund Reserves and Fund Balance

Legal reserves have been established to meet the requirements of Article X, Section 20 of the Colorado Constitution (TABOR). The required 3% TABOR reserve is budgeted at \$3.9 million.

The D2 Board of Education enacted a District Board Fund Policy over five years ago. This D2 Board of Education policy requires the District budget to be built on a multi-year plan, to include a balanced budget and maintain General Fund Reserves of 13% of General Fund expenditures. The Board of Education spent a considerable amount of time in developing the General Fund Fund Balance Policy of 13% of expenditures. Multiple meetings were held, to include the District's financial advisors, GFOA fund balance recommendations and credit rating agencies feedback in arriving at this Board Policy. Best practices recommend re-evaluating and re-visiting this policy for continued relevance and applicability as the financial environment continues to change and evolve.

Fund Balance: Fund balance equals assets minus liabilities. The purpose of fund balance is to ensure fiscal stability to guard against any unforeseen circumstances, reduce susceptibility to emergency expenditures, meet state and federal requirements and protect the District's credit rating.

Harrison School District Two also maintains reserves with no less than the sum of the required TABOR reserve, long-term compensated absences, encumbered funds reserve, Board of Education fund balance requirements and any multiple year financial commitment reserves.

Assigned reserves can be used in the next fiscal year for planned expenditures, while encumbrance reserves include an estimated amount required to fulfill purchase orders and contracts that are still in process at yearend.

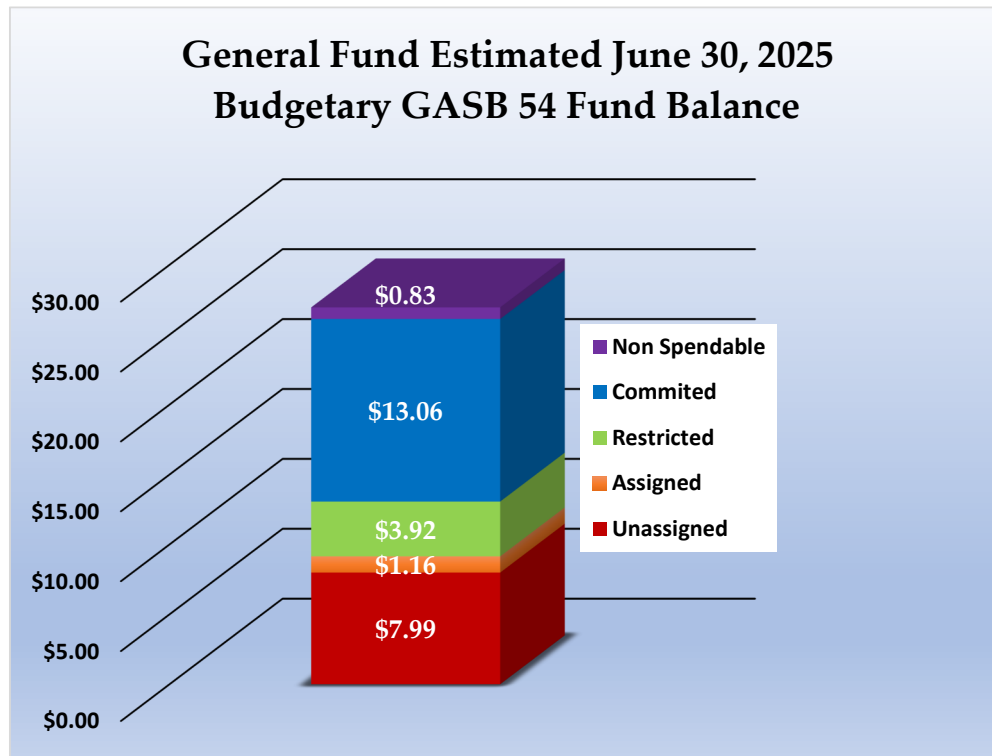
Per the Governmental Accounting Standards Board (GASB), fund balance is reported in the following categories:

- Non-spendable fund balance - *amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)*
- Restricted fund balance - *amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions or by enabling legislation*

- Committed fund balance - *amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint*
- Assigned fund balance - *amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority*
- Unassigned fund balance - *amounts that are available for any purpose; these amounts are reported only in the General Fund.*

Adequate levels of fund balance must be retained in each fund in order to provide financial stability. It is fiscally responsible to set aside funds to ensure the District can meet multi-year financial obligations, guard against unexpected revenue shortfalls and one-time expenditures, and to pay for items such as textbooks that have been ordered but not paid for at the end of the fiscal year. Fund balance also protects the District against revenue shortfalls caused by economic slowdowns and/or changes in state and federal legislation that affect District funding.

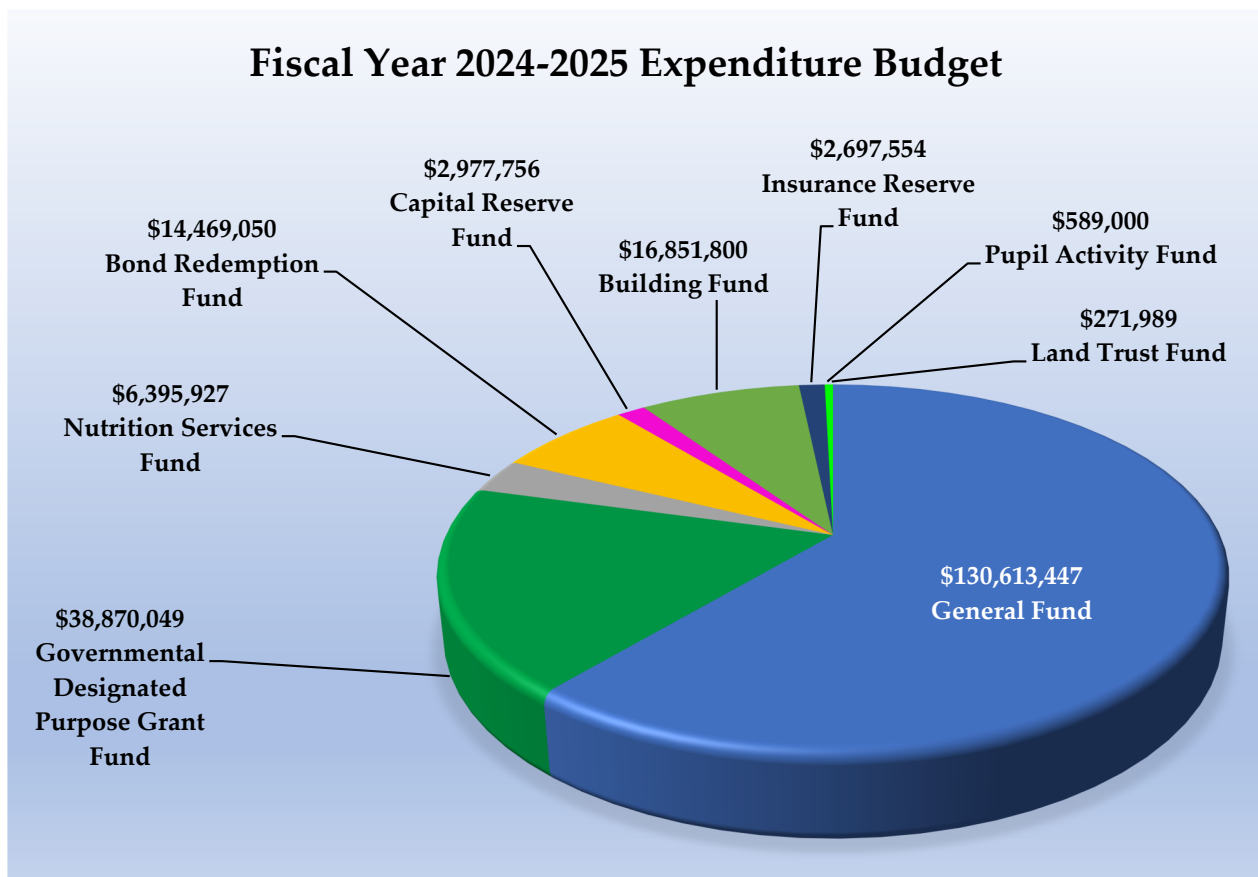
The total fund balance, both reserved and available, for appropriation in Fiscal Year 2024-2025 is estimated to be \$26.9 million.



Overview of All Funds

The operating objectives of governmental entities, such as school districts, are different from those of commercial enterprises and therefore accounting requirements are different. Governmental entities use fund accounting to track revenues and expenditures as outlined by Generally Accepted Accounting Principals (GAAP). This is important as some funds have very specific restrictions on how dollars can be spent.

The District has nine different funds. The General Fund is the main operating fund and accounts for the majority of expenditures and transfers.



General Fund

The General Fund includes revenue from local property taxes, specific ownership taxes, state equalization monies, state categorical funding and other sources. It is used to account for all financial resources, except those required to be accounted for in another fund. Available funds are comprised of the beginning fund balance plus the revenues projected to be received during the ensuing fiscal year minus transfers out to Other Funds.

The School Finance Act provides funding of \$11,492 per pupil in Fiscal Year 2024-2025. This is an increase of \$749 from the Fiscal Year 2023-2024 funding of \$10,743.

Total enrollment in FY 2024-2025 is projected to be 12,836 students, including charter schools.

Salary and benefits comprise 80.8 percent of the General Fund budget at \$105.5 million. The PERA employer contribution rate for Fiscal Year 2024-2025 is 21.40 percent.

The General Fund adopted revenue budget, after transfers, totals \$119.95 million and budgeted expenditures total \$130.61 million for Fiscal Year 2024-2025.

Insurance Reserve Fund

The Insurance Reserve Fund is a sub-fund of the General Fund and is used to account for the resources to self-insure the District's liability, property and workers' compensation insurance needs and provide overall risk management activities for the District. The District has allocated sufficient funds to provide for the District's risk management activities. The major financing source for the Insurance Reserve Fund is an annual transfer from the General Fund to fund operations. Total available resources total \$2.72 million to cover planned expenditures of \$2.70 million. The District continues to engage in multi-year forecasting to ensure fiscal sustainability and maintaining resources and programs.

Nutrition Services Fund

The Nutrition Services Fund is a special revenue fund used to record financial transactions related to nutrition service operations. This fund accounts for all activities associated with providing healthy and nutritious breakfast and lunch programs for the students in the District. The Nutrition Services program will support student excellence and well-being by providing quality meals to all students. The meals will continue to meet the Healthy, Hunger-Free Kids Act of 2010 (HHFKA) requirements. The District participates in the USDA's Child Nutrition Programs and through these programs, the District receives state and federal funding which may only be used toward the cost of meals provided for the students. The District receives nearly 96 percent of annual funding from these sources. Meal prices are evaluated each year and are adjusted to cover the increase in cost of goods. Budgeted revenues and expenditures for Fiscal Year 2024-2025 are \$5.73 million and \$6.40 million respectively.

Designated-Purpose Grants Fund

The Governmental Designated-Purpose Grants Fund is used to account for certain designated restricted local, state and federal grants. A grant is an award of financial assistance in the form of cash, contribution or gift of other assets from another government or organization to an eligible grantee to be used for a specific or designated purpose, activity or facility. These programs are restricted as to the type of expenditures for which they may be used and normally have a different fiscal period than that of the District. Funding sources are provided through federal, state and local sources, with the majority being funded from federal grants. This fund houses grant money from programs such as the English Language Proficiency Act (ELPA) and the Every Student Succeeds Act (ESSA).

The Government Grant Fund maintains an ending fund balance of zero, as expenditures are only incurred based upon available revenue. Both revenue and expenditures are estimated to be \$38.87 million in Fiscal Year 2024-2025.

Bond Redemption / Debt Service Fund

The purpose of the Bond Redemption Fund is to record the revenues from a tax levy for the purpose of satisfying voter-approved bonded indebtedness obligations, including principal, interest and related expenditures.

The voters of the District approved a \$180 million bond issue in November 2018. These funds have been utilized for major work and repairs at all 19 school campuses.

The State Constitution states that the Legislature shall establish limitations on the authority of any political subdivision to incur general obligation indebtedness in any form. Bonded indebtedness of school districts is limited by Section 22-42-104 of C.R.S. In its 1994 session (as amended during its 1996, 1988 and 2007 sessions), the Colorado Legislature established the limitation as the greater of (a) 20% of the latest valuation for assessment of the taxable property in such district, or (b) 6% of the most recent determination of the actual value of property in such district, each as certified to the board of county commissioners. The limitation is different for districts whose enrollment has increased by 2.5% in each of the three preceding years. The assessed valuation used to determine the District's debt limitation is the assessed valuation certified on December 10th prior to the date on which the applicable bonds are issued. By law, any obligations which have been refunded, either by immediate payment or redemption and retirement or by the placement of proceeds of refunding bonds in escrow, shall not be deemed outstanding for the purposes of determining compliance with debt limitations.

The District's long-term debt totals \$170,125,000 as of June 30, 2024. The budgeted amount for this debt service in Fiscal Year 2024-2025 is \$14,404,050. Property taxes provide the revenue for this fund with property tax collections sufficient to cover the debt payment.

The Board of Education approves the mill levy in December that will be used for the property tax assessments with the majority of taxes collected during the months of March, May and June of each year.

Debt principal and interest payments are made in December and June. Ending fund balance is maintained at a level sufficient to fund the December debt payment, prior to tax collections received in the following spring.

For Fiscal Year 2024-2025 revenues are budgeted at \$14.75 million and planned expenditures at \$14.47 million.

Building Fund

The Building Fund is required to be used to account for all resources available for acquiring capital sites, buildings and equipment as specified by the related bond issue. This fund is required to be used when bonds are sold for capital projects. For Fiscal Year 2024-2025, total available resources of \$18.47 million will be used to cover planned expenditures of \$16.85 million. These expenditures include remodeling, renovations, mechanical work, parking lot repairs and playground updates at multiple schools.

Capital Reserve Fund

The Capital Reserve Fund accounts for transfers from the General Fund and associated expenditures for the ongoing capital needs of the District. Expenditures such as technology capital projects, deferred maintenance, heating, ventilation and air conditioning projects, vehicles and roofing projects are accounted through this fund. D2 has developed an in-depth analysis and review of the long-range capital improvement plan to identify the funding needs of projects in the Capital Reserve Fund. The prioritization process reviews safety, health, environment and security issues as top priorities in conjunction with ADA compliance needs. An intentional draw down of accumulated fund balance has been planned for operational expenses. For Fiscal Year 2024-2025, total available resources of \$3.77 million will be used to cover planned expenditures of \$2.98 million.

Land Trust Fund

The Land Trust Fund is classified as a capital projects fund which is used to record permit fees and the authorization of capital expenditures. This fund is used to account for revenues and expenditures in accordance with new residential building growth within District boundaries. In Fiscal Year 2024-2025, total available resources of \$372,205 will be used for planned expenditures of \$271,989 needed for Harrison High School back and front fields and a retaining rock wall at Panorama Middle School.

Health Insurance Fund

The Health Insurance Fund is an internal services fund used to account for the financing of services provided by one department to other departments on a cost-reimbursement basis. This fund accounts for the partially self-funded dental insurance program of the District. The Health Insurance Fund was closed at the end of Fiscal Year 2023-2024 and rolled up into the General Fund based on D2's independent external auditor guidance and changing from a partially self-funded medical plan to a fully-insured plan.

Pupil Activity Special Revenue Fund

The Pupil Activity Fund is used to record financial transactions related to school sponsored organizations and activities. These activities are supported in whole or in part by revenue derived from fund raising activities, school site clubs and activities. Funds raised and deposited to this fund are earmarked for specific purposes and can be carried over from year to year. Budgeted receipts of \$598,000 will be used towards planned disbursements of \$589,000 in Fiscal Year 2024-2025.



HARRISON SCHOOL DISTRICT TWO
SUMMARY OF TOTAL BUDGET
ALL FUNDS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FISCAL YEARS 2020-2021 TO 2023-2024

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024
	Actual	Actual	Actual	Budget	Estimated Actual
Beginning Fund Balance	\$110,000,619	\$ 71,434,979	\$127,869,022	\$ 87,702,288	\$ 87,702,288
Revenue					
Local	50,734,216	157,359,938	45,221,581	42,814,792	47,598,042
State	95,770,982	116,355,097	124,966,616	138,031,450	136,011,386
Federal	24,203,109	29,048,185	33,096,439	33,111,728	34,532,316
Transfers	(21,203,517)	(38,826,391)	(41,299,491)	(45,229,852)	(45,410,846)
Total Resources Available	149,504,790	263,936,829	161,985,145	168,728,118	172,730,898
Expenditures					
Salaries	64,407,115	69,647,542	71,668,676	86,061,920	80,757,729
Benefits	20,800,760	21,855,553	26,009,764	29,231,474	25,949,337
Purchased Services	30,572,643	32,815,719	28,470,219	27,122,425	28,655,210
Supplies	10,775,378	8,524,547	10,645,247	10,823,917	10,121,564
Equipment	45,500,955	41,356,985	46,911,274	31,508,543	23,754,656
Other Objects	16,013,579	33,302,440	18,446,699	18,365,843	17,791,896
Total Expenditures	188,070,430	207,502,786	202,151,879	203,114,122	187,030,392
Ending Fund Balance	\$ 71,434,979	\$127,869,022	\$ 87,702,288	\$ 53,316,284	\$ 73,402,794



A big Oak Creek Elementary welcome!

HARRISON SCHOOL DISTRICT TWO SUMMARY OF TOTAL BUDGET ALL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FISCAL YEARS 2024-2025 TO 2027-2028				
	2024-2025	2025-2026	2026-2027	2027-2028
	Budget	Projection	Projection	Projection
Beginning Fund Balance	\$ 73,402,794	\$ 45,195,639	\$ 32,705,102	\$ 23,742,168
Revenue				
Local	45,438,585	44,527,579	44,564,094	44,547,473
State	167,913,385	168,293,192	170,951,531	175,222,494
Federal	19,908,931	16,818,701	17,680,919	17,795,383
Transfers	(47,731,484)	(49,425,094)	(50,909,503)	(52,415,825)
Total Revenue	185,529,417	180,214,378	182,287,041	185,149,525
Expenditures				
Salaries	92,776,323	91,365,302	91,433,263	91,502,849
Benefits	30,301,981	29,897,879	29,910,675	29,923,826
Purchased Services	31,675,316	29,783,575	29,857,119	29,927,743
Supplies	14,568,477	14,097,810	14,174,825	14,253,612
Equipment	24,446,045	8,153,704	6,531,814	6,528,562
Other Objects	19,968,430	19,406,645	19,342,279	19,354,463
Total Expenditures	213,736,572	192,704,915	191,249,975	191,491,055
Ending Fund Balance	\$ 45,195,639	\$ 32,705,102	\$ 23,742,168	\$ 17,400,638

Please refer to the Financial Section for more detailed information on each District fund.



Gym class at Carmel Community School

Multi-Year Budget Projections

A multi-year budget projection is prepared yearly as part of the budget development process. Board Policy OE-06 Financial Planning states the following:

*The multi-year financial plan is related directly to the Board's **Results** priorities and **Operational Expectations** goals, and avoids long-term fiscal jeopardy to the District.*

These projections include the Fiscal Year 2024-2025 Adopted Budget as year one. The budget projection is one of many tools used in the budget development process. Projected numbers are reviewed and revised as future assumptions are known.

General Fund Projection Assumptions

- The District is projecting pupil enrollment to remain flat over the next several years
- The PERA contribution rates for Fiscal Year 2024-2025 will remain at 21.40% according to current legislation
- Salary increases to be determined for future years
- Inflationary increases in future years such as utilities and health insurance to be determined
- Inflation growth at 3.0% for future years
- Budget Stabilization Factor (Negative Factor) in regards to Total Program Funding has been reduced to zero for future years.
- New School Finance Act for 2025-2026: this instrumental change in the 1994 School Finance Act will be a comprehensive change for all districts. More detailed information to be forthcoming.



Lego Leaders at Bricker Elementary

Other Governmental Funds Projections

- Bond Redemption / Debt Service Fund – the principal and interest payments in the Bond Redemption Fund represent projections for future year projected revenue to support the debt principal and interest payments through Fiscal Year 2027-2028 of \$14.39 million, \$14.39 million and \$14.38 million.
- Capital Reserve Capital Projects Fund – the District will continue to transfer funding from the General Fund to cover projected expenditures of \$2.42 million for Fiscal Year 2025-2026, \$2.45 million in Fiscal Year 2026-2027 and \$2.47 million in Fiscal Year 2027-2028.
- Building Fund - the District maintains resources available to cover planned expenditures for Fiscal Year 2025-2026 of \$1.63 million remaining as the 2018 voter-approved General Obligation bond comes to closure.



Proud Graduate of Career Readiness Academy

Assessed Valuation and Tax Rates

Both real and personal property located within the boundaries of the District, unless exempt, are subject to taxation by the District. All taxable property is listed, appraised and valued for assessment as of January 1 of each year. The “actual” value of taxable property is determined by the county assessor. The current assessment ratio for residential property is 6.77 percent.

Real estate values are influenced by general economic factors such as interest rates, inflation and changes in tax laws. As property values change, the assessed valuation of property within the District changes. After the assessed valuation of taxable property within the District is received from the county assessors, the Board then determines a rate of levy which, when levied upon such certified assessed valuation and together with other legally available revenues, will raise the amount required annually by the District for its General Fund and Bond Redemption Fund to defray its expenditures during the ensuing fiscal year.

Fiscal Year Ended June 30	Taxable Assessed Property Value	Estimated Actual Taxable Value	Mill Levy Tax Rate	Assessment Rate	
				Residential Property	All Other Property
2019	\$649,718,940	\$4,818,089,027	48.333	7.20	29.00
2020	\$715,107,040	\$5,770,001,102	47.227	7.15	29.00
2021	\$683,802,150	\$5,698,190,237	48.394	7.15	29.00
2022	\$819,319,230	\$7,091,339,525	41.024	7.15	29.00
2023	\$826,099,180	\$7,179,574,412	40.799	6.95	27.90
2024	\$986,046,980	\$9,030,648,493	36.618	6.77	27.90



Learning phonemic awareness of segmentation at Monterey Elementary School

District Personnel

HARRISON SCHOOL DISTRICT TWO STAFFING FTE SUMMARY - ALL FUNDS FISCAL YEARS 2020-2021 TO 2024-2025						
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Net Change
Administrator	70.87	70.25	66.50	69.50	72.00	2.50
Professional - Instructional	765.26	729.54	733.34	761.31	767.94	6.63
Professional - Other	81.40	75.58	93.47	106.11	95.14	(10.97)
Paraprofessionals	225.74	212.86	206.42	245.97	285.68	39.71
Office Administrative Support	91.44	86.86	82.57	85.19	84.44	(0.75)
Crafts, Trades and Services	191.51	190.82	197.12	209.91	198.80	(11.11)
Total Staffing	1,426.22	1,365.91	1,379.42	1,477.99	1,504.00	26.01

Major Changes in Staffing for Fiscal Year 2024-2025 include the following:

Administrator: 2.50 FTE increase

Administrative positions have been added to Thrive Home School Academy and for the expansion of Career Readiness Academy which includes a new Alternative Middle School program.

Professional - Instructional: 6.63 FTE increase

The District remains committed in providing an excellent educational opportunity for the students and continues to allocate staffing as needed to enhance current programs. Positions were added due to the continued increase in serving Special Education students.

Professional - Other: 10.97 FTE decrease

Changes in this category are related to 8.10 FTE no longer funded from the Governmental Grant Fund. Nutrition Services also reclassified 1.50 FTE from Professional - Other to Crafts, Trades and Services.

Paraprofessionals: 39.71 FTE increase

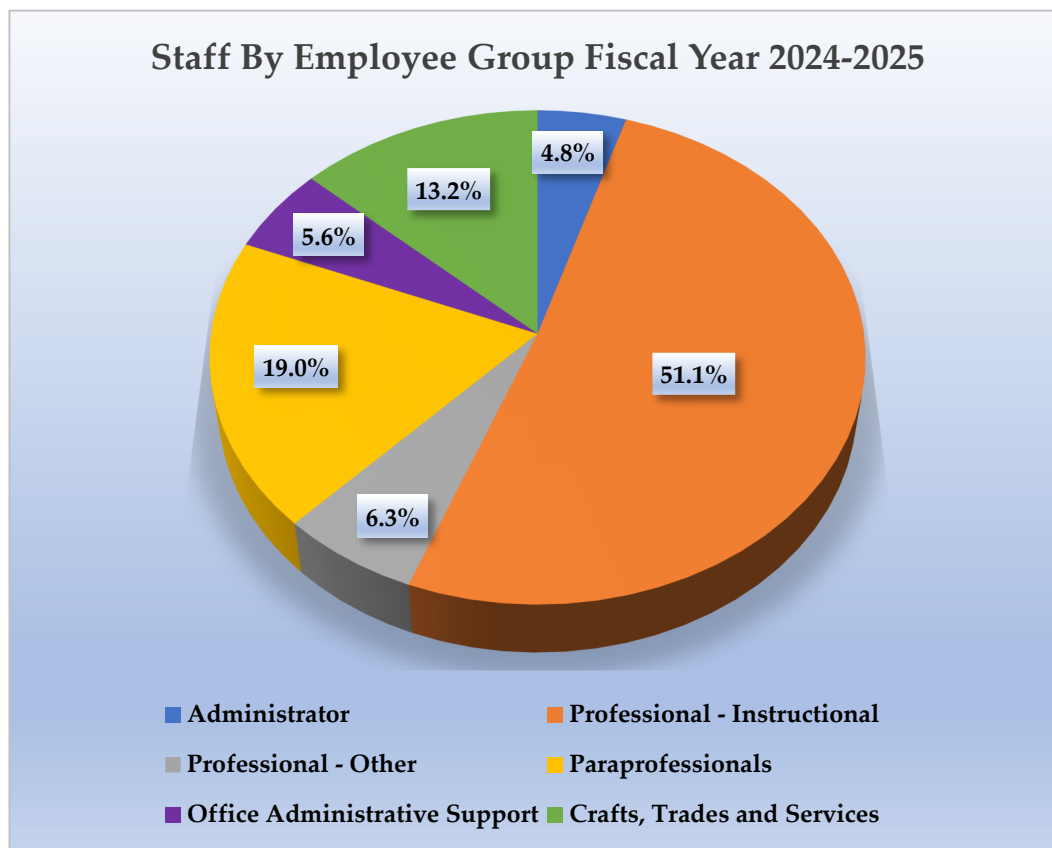
As a result of Student-Based Budgeting, schools are allowed to allocate funding in order to meet specific needs at their respective school. Additional 9.00 FTE were allocated for schools through this process in addition to 22 positions added to support the Special Education Department.

Office Administrative Support: 0.75 FTE decrease

Decrease of .75 FTE due to grant funding.

Crafts, Trades and Services: 11.11 FTE decrease

As a result of ESSER funding ending, 20.00 custodial positions will be eliminated and an additional 2.00 FTE added for security guards and 8.60 FTE for Nutritional Services.



Employee Groups

Administrator: performs managerial activities and is responsible for developing or interpreting policies or regulations and executing those policies or regulations through the direction of individuals.

Professional - Instructional: provides learning experiences and care to students.

Professional - Other: performs assignments requiring a high degree of knowledge and skills usually acquired through at least a baccalaureate degree (or its equivalent obtained through special study and/or experience) but not requiring skills in the field of education.

Paraprofessional: supports professional individuals or functions. This category also includes student monitors.

Office Administrative Support: performs the activities of preparing, transferring, transcribing, systematizing or preserving communications, records and transactions.

Crafts, Trades and Services: performs tasks that require skill levels which can be acquired through on-the-job training and experience or through apprenticeship or other formal training programs.

Student Performance

The Board of Education believes that its primary responsibility is to provide leadership in the area of student achievement. To foster greater accountability and enhance improvement in student achievement, the Board shall enter into an accreditation contract with the State Board of Education regarding district accreditation and shall accredit the schools within the District.

Accreditation

The accreditation contract shall bind the Board to manage the District and its schools to meet certain standards, goals and requirements over the term of the contract in accordance with the Education Accountability Act of 2009 and applicable State Board of Education rules. At a minimum, the accreditation contract shall address the following elements:

- District level of attainment on the four key performance indicators: student longitudinal academic growth, student achievement on statewide assessments, postsecondary and workforce readiness, and progress made on closing the achievement and growth gaps;
- District adoption and implementation of its performance, improvement, priority improvement or turnaround plan (whichever is required based on the District's assigned accreditation category);
- District implementation of its system for accrediting its schools; and
- District substantial, good-faith compliance with the provisions of Title 22, C.R.S. and other statutory and regulatory requirements applicable to school districts

In conjunction with accreditation, the Board of Education is committed to adopting content standards for student learning, achievement performance levels, systems for measuring student achievement and methods for improving student achievement.

School Accreditation

While the state accredits the District, the Board accredits the schools within the District, including District charter schools. The Board's accreditation of District schools shall emphasize attainment on the four key performance indicators: student longitudinal academic growth, student achievement on statewide assessments, postsecondary and workforce readiness and progress made on closing the achievement and growth gaps. The Board may adopt additional accreditation indicators and measures for District schools that meet or exceed the State standards for District accreditation.

The Board of Education directs the superintendent to develop a school accreditation process for the Board's input and approval. Such process shall be developed in accordance with the Education Accountability Act of 2009 and shall assign an accreditation category to each District school on an annual basis. The accreditation process shall also require each District school to enter into an accreditation contract with the Board that is comparable to the accreditation contract between the Board and the State Board of Education. By October 15th of each year, the District shall provide the Colorado Department of Education with the accreditation category assigned to each District school.

In accordance with the process required by the Education Accountability Act of 2009 and applicable State Board of Education rules, the superintendent, principals and other District administrators shall develop a proposed school performance, improvement, priority improvement or turnaround plan for each District school. The school District shall notify parents/guardians of students enrolled in each school that is required to adopt a school improvement, priority improvement or turnaround plan of the required plan, the identified issues to be addressed by the plan and the timeline for the plan's development. A public hearing shall be held prior to the adoption of a school improvement, priority improvement or turnaround plan.

Pursuant to the Board's constitutional and statutory authority to control instruction in its schools and determine the allocation of District resources, the Board shall review and approve all school plans, regardless of whether the plan is a performance, improvement, priority improvement or turnaround plan. Each school plan shall be submitted to the Colorado Department of Education in accordance with the timelines prescribed by applicable State Board of Education rules.

Legal C.R.S. 22-11-101 et seq. (Educational Accreditation Act of 1998) C.R.S. 22-30-105 (school district organization planning process)



ORGANIZATIONAL SECTION





Organizational Section Table of Contents

Harrison School District Two

ORGANIZATIONAL SECTION

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District Mission / Core Beliefs / Priorities



MISSION

Graduate college and career-ready students with the knowledge, skills, attitude and behaviors to personally succeed and contribute to the common good.



CORE BELIEFS

- All students are capable of excellence
- Our purpose is to maximize student success
- The well-being of our students, staff, families and community is worthy of our investment



PRIORITIES

Classroom

- Enhance a Student Driven Culture
- Create Career Connected Learning

Culture

- Activation of Student, Staff and Community Voice
- Ensure a Welcoming and Inclusive Environment

Community

- Expand Community Hubs in all Our Schools
- Cultivate Family, School and Community Partnerships

DISTRICT PRIORITIES IN ACTION:

CLASSROOM

Enhancing a student driven culture by

- Cultivating strong student relationships
- Embedding restorative practices in all schools
- Implementing a variety of education programs and services for all students to develop the skills necessary to lead healthy, satisfying and productive lives

Creating Career-Connected Learning by

- Incorporating career relevance in the classroom
- Providing students with work-based learning experiences
- Strengthening course pathways based on student interests and industry demand
- Broadening graduation requirements to include a focus on real world skills

CULTURE

Activating student, staff and community voice by

- Engaging the community in hosted conversations
- Involving students in committees and community events
- Including parents and community members on all School Accountability Committees
- Incorporating student, staff and community voices with implementation of new practices

Ensuring a welcoming and inclusive environment by

- Emphasizing customer service with students, staff, families and community
- Recognizing that all staff have a role in developing the culture of D2
- Expanding feedback opportunities for students and staff
- Implementing a long-range District facilities and grounds plan

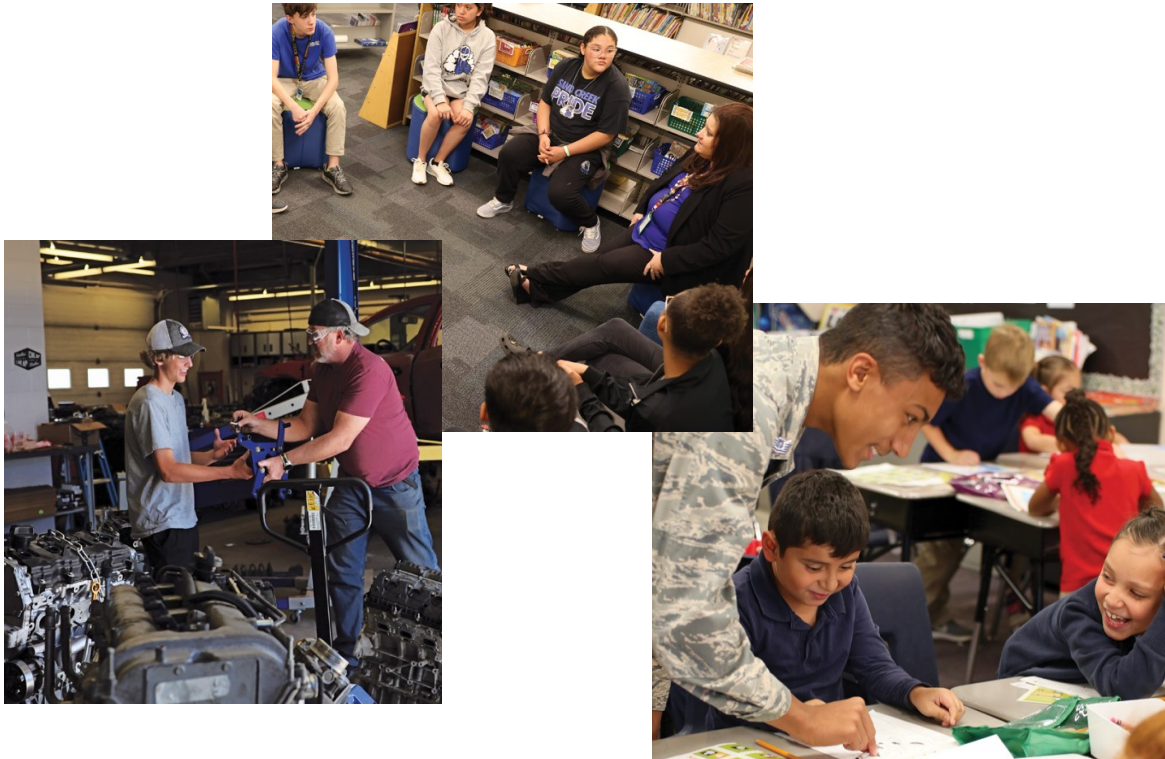
COMMUNITY

Expanding community hubs in all our schools by

- Gathering and assessing school community needs
- Identifying community partners to meet the needs
- Assembling community partners for hosted community conversations
- Empowering school teams to create and implement a plan to meet their school needs

Cultivate family, school and community partnerships by

- Identifying District and school level leaders to participate in the Office of Family, School and Community Partnerships through the Colorado Department of Education
- Welcoming all families into the school community and providing them with opportunities to join school and District Committees
- Strengthening communication from schools to families
- Collaborating with community partners and families to promote greater student success



Organization and General Description

Harrison School District Two, established in 1874, is located in the southern part of Colorado Springs, Colorado. The District encompasses approximately eighteen square miles, most of the southwestern quadrant of the city of Colorado Springs bordering the Fort Carson military complex. The District is empowered to levy a property tax on both real and personal properties located within its boundaries. The District provides a full range of traditional and non-traditional school programs and services authorized by Colorado State statute. This includes preschool through twelfth grade education including: nine elementary schools, four K-8 schools, one online K-12 school, two middle schools, two senior high schools, full-day kindergarten, a home school program, one alternative middle school and three charter schools. Programs include International Baccalaureate (IB) programs, Advanced Placement (AP) program, special education programs, gifted education programs, career and technical education, concurrent enrollment college classes, extra-curricular activities, student support services and other educational programs for over 12,836 students. The District also provides student medical services through a school based health clinic.

Harrison School District Two operates under the control of the Board of Education. The Board consists of five members elected at large for staggered four-year terms, with elections held during odd years. The Board elects its own president, vice-president, treasurer and secretary. The Board works under a governance model system called Coherent Governance which streamlines board policies holding the superintendent accountable for daily District operations to include responsibility for a challenging curriculum, high-quality teachers and student achievement.



Harrison School District Two Administrative Offices

School and Facilities Legend

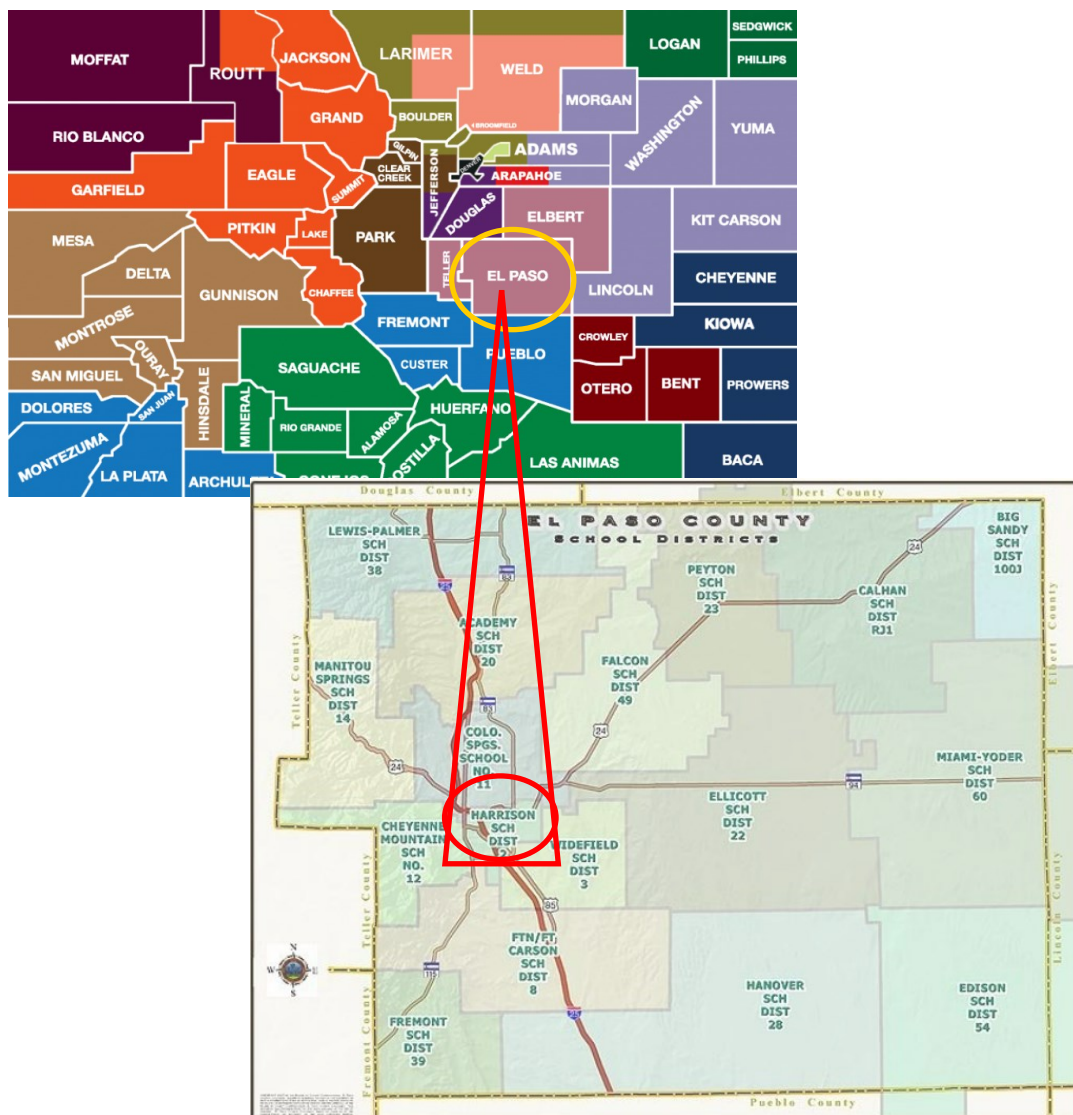
Harrison School District 2 Primary Street Map Legend

Bricker Elementary School 4880 Dover Drive	579-2150	Administration Complex 1060 Harrison Road, Colorado Springs, 80905 www.hsd2.org	579-2000
Centennial Elementary School 1860 S. Chelton Road	579-2155		
Giberson Elementary School 2880 Ferber Drive	579-2165	Transportation Center 3555 Drennan Road, Colorado Springs, 80910	579-4900
Monterey Elementary School 2311 Monterey Road	579-2170		
Oak Creek Elementary School 3333 West Oak Creek Drive	579-2175		
Otero Elementary School 1650 Charnwood Drive	579-2110		
Soaring Eagles Community School 4710 Harrier Ridge Drive	540-4000		
Stratton Meadows Elementary School 610 Brookshire Avenue	579-2190		
Turman Elementary School 3245 Springnite Drive	579-2195		
Wildflower Elementary School 1160 Keith Drive	579-2115		
Mountain Vista Community School 2550 Dorset Drive	527-3400		
Sand Creek International School 550 Sand Creek Drive	579-3760		
Carmel Community School 1700 South Chelton Road	579-3210		
Fox Meadow Middle School 1450 Cheyenne Meadows Road	527-7100		
Panorama Middle School 2145 South Chelton Road	579-3720		
Harrison High School 2755 Janitell Road	579-2080		
Sierra High School 2250 Jet Wing Drive	579-2090		
Career Readiness Academy 2250 Jet Wing Drive	579-2580		
Aspire Online Academy K12 200 Loomis Avenue	226-7285		
Thrive Home School Academy 2400 Slater Avenue	579-2160		
Atlas Preparatory Charter School 1602 South Murray Boulevard	358-7196		
James Irwin Charter School 5525 Astrozon Boulevard	302-9000		
The Vanguard Charter School 1605 S. Corona Avenue	471-1999		



Demographic Information

Harrison School District Two is located in El Paso County which is the second most populous county in Colorado and serves an area approximately eighteen square miles. It encompasses the southern area of the city of Colorado Springs bordering the Fort Carson military complex.



El Paso County, Colorado

Population (2023)	744,215
Land area (square miles)	2,126.80
Persons under 5 years, percent (2023)	6.1%
Persons under 18 years, percent (2023)	23.0%
Persons 65 years and over, percent (2023)	14.0%

El Paso County, Colorado

Racial Breakdown (2023)

White alone	82.6%
Black or African American alone, percent	6.9%
American Indian and Alaska Native alone, percent	1.4%
Asian alone, percent	3.4%
Native Hawaiian/Pacific Islanders alone, percent	0.4%
Hispanic or Latino alone, percent	18.9%
Two or more races, percent	5.3%

(Total can be greater than 100% because Hispanics could also be counted in other racial categories.)

Education (2018-2022)

People 25 years or older with high school degree or higher	94.8%
People 25 years or older with bachelor's degree or higher	40.2%

Median household income (in 2022 dollars)	\$82,748
Percent of residents living below poverty level (2022)	8.5%

Source: United States Census Bureau QuickFacts, El Paso County, CO

Top Ten Principal Employers by Industry (2022)

	Employees
Health Care and Social Assistance	50,168
Professional and Technical Services	33,284
Accommodation and Food Services	32,548
Retail Trade	31,790
Education Services	28,275
Construction	17,148
Administrative and Waste Services	16,227
Public Administration	14,871
Manufacturing	12,056
Finance and Insurance	12,042

*Source: Colorado Department of Labor
El Paso County School District No. 2 - Harrison
Annual Comprehensive Financial Report FY ended June 2023*

Economic Conditions in Colorado

The U.S. economy is emerging from a tense period, when runaway inflation demanded an aggressive monetary policy response that risked the longevity of the post-COVID recovery and expansion. Over the past six months, the economy has emerged from this tense period onto firmer ground. Inflation is waning at the national and state levels, and employers continue to add jobs at a healthy rate. Households continue to spend, buoying businesses even in the face of high interest rates. Taken together, current indicators suggest that the U.S. economy is maintaining an average pace of expansion, far surpassing many economists' expectation for a recession or a very sluggish pace of growth.

This forecast expects continued moderate expansion in the U.S. and Colorado economies at a slightly slower pace in 2024 than in 2023. Receding inflation, alongside interest rate reductions anticipated to begin this summer, will boost growth, while deteriorating household balance sheets will raise headwinds. Colorado's economy is expected to modestly outperform the nation's, with comparable employment growth in 2024, higher income growth, and lower inflation.

Prior to the pandemic-induced recession, Colorado had experienced more than a decade of strong economic growth, outpacing most other states in employment growth, personal income, and other indicators. Coming off a period of very strong increases, economic growth in Colorado is expected to trend closer to the national average. This forecast anticipates that Colorado's economy will modestly outperform the U.S. economy through 2026, with faster income growth, lower inflation, lower unemployment rates, and comparable employment growth in 2024 that outpaces the U.S. in 2025 and 2026.

Labor markets in Colorado and the nation show signs of cooling, with slower job growth and nominal wage growth alongside low but rising unemployment rates. A slowing labor market is consistent with a soft landing as the effects of tight monetary policy slow economic activity. Near-term employment growth is expected to continue to slow for both Colorado and the nation. The impacts of the slowdown are expected to continue to be uneven, with unemployment rates, wage growth, and job growth varying significantly across workers and industries.

Personal income growth has remained steady, continuing to grow at a healthy pace in both Colorado and the nation. Personal income measures the aggregate amount of income received by individuals and households from wages and salaries, business ownership, investments, and other sources. Personal income influences state revenue streams such as household contributions to income tax revenue, and foreshadows consumer spending and contributions to sales tax receipts.

Total Colorado personal income was 3.3 percent higher in the third quarter of 2023 compared to a year prior. Wages and salaries are the largest source of personal income, and were up 6.8 percent compared to one year prior, similar to the average rate of growth

before the pandemic. Dividends, interest, and rent were up 7.1 percent as rents and interest rates rose. Transfer payments were a drag on personal income in the third quarter, down 10.9 percent compared to the third quarter of 2022, when advance TABOR refund payments were issued. The decline in transfer payments is not expected to continue.

- Personal income increased by 5.2 percent nationally in 2023, and is expected to have increased by 5.2 percent in Colorado. In 2024, growth is expected to accelerate to 5.4 percent nationally and 5.8 percent in Colorado.
- Wages and salaries have outpaced other sources of personal income, with 6.3 percent growth nationally in 2023, and an anticipated 7.2 percent increase in Colorado. These are expected to moderate slightly to 5.9 percent nationally and 6.7 percent in Colorado in 2024.

Although growth in nominal personal income has been consistently strong, households have also had to contend with high inflation. After adjusting for population and inflation, personal incomes in Colorado increased slightly throughout 2023. Real per-capita personal income in the U.S. fell throughout 2021 and early 2022, but has increased for six consecutive quarters, up 1.3 percent compared to a year prior. With inflation expected to slow through the forecast period, real personal income is expected to accelerate for both the U.S. and Colorado in 2024.

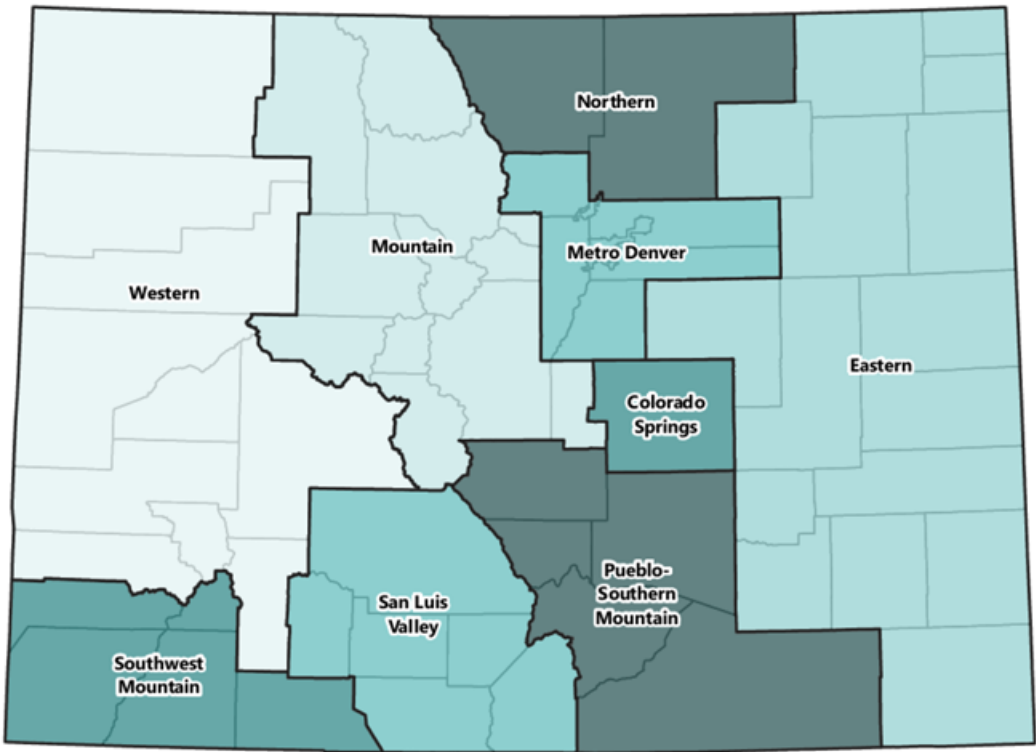
Risks to the Forecast

Risks to the forecast are balanced in terms of probability, but the economic magnitude of the downside risks continues to exceed that of the upside risks.

Downside risks are led by weak household finances. Household balance sheets continue to deteriorate, with already-low and falling savings rates the most concerning indicator presented in the outlook above. Savings rates are an important determinant of consumer confidence, and poor finances could portend softening consumer activity. This forecast anticipates slower consumer contributions to GDP, but a more severe pullback could cause real consumer spending to decline, which would likely signal a recession. Business finances are relatively healthy, but high borrowing costs could discourage investment. While the U.S. unemployment rate remains below long-run historical averages, accelerating unemployment over the next few months would strongly suggest a recession. Finally, the U.S. economy is the strongest in the world at present. While many national economies in Europe, Asia, and elsewhere have passed low points in their business cycles, a poor global economy and strained international relationships pose contagion risks for the U.S.

Upside risks have borne out over the past year. The U.S. economy exceeded most economists’ forecast expectations during 2023. While this forecast anticipates that high interest rates will continue to weigh on growth, some sectors have demonstrated their ability to accelerate even in this contractionary monetary policy environment. This forecast expects modest cuts to interest rates beginning this summer, but falling inflation could motivate larger cuts, which would boost real wage growth and benefit household balance sheets. Resolution to international conflicts could untangle supply chains and ease prices globally, producing a healthier economy worldwide. While upside risks would result in less significant deviation from forecast expectations, they are about as likely to occur as the downside risks presented above.

Colorado Economic Regions



Source: State of Colorado March 2024 Economic & Revenue Forecast

Educational Choices

Open Enrollment Policy

Families who wish to enroll their student in a school other than their neighborhood school complete a Choice Open Enrollment application, available online through the District website. Applications are available beginning in January each year and applications are accepted until the end of April. Applications are accepted for the following school year on a space available basis. Approved applications for open enrollment are valid for attendance throughout the grades served by the school. Students must reapply for open enrollment from one level of schooling to the next level.

Early Childhood Education

Harrison School District Two makes early childhood education a priority and is proud to provide tuition free kindergarten to ALL students. Students in kindergarten are provided a rich academic and social learning environment by highly trained and caring teachers.

D2 is partnering with Community Partnership for Child Development (CPCD) to offer the following early childhood education programs at elementary school sites within our district:

- Early Head Start with parents – Expectant moms or newborns to children 3 years old
- Early Head Start for teen parents – Expectant teen moms or newborns to children 3 years old
- Head Start – Children 3 to 5 years of age
- Universal Preschool – Children 3 to 5 years of age

Elementary School Education

Harrison School District Two's nine neighborhood elementary schools, four K-8 schools, and one K-12 online school (Aspire Online Academy) foster the academic achievement and social development of all students. Highly trained and dedicated teachers help students learn to read and read to learn, write with precision and understand mathematical concepts to solve problems. In addition to academics, our students are encouraged to have a strong sense of responsibility and personal worth, while being respectful of themselves and others. They should have a factual knowledge of the world and be able to apply that knowledge to new situations. Parents are valued as partners in fostering each child's achievement.

Individual student needs are met through a range of strategies, such as flexible grouping and differentiated instruction, as well as gifted and special education. Formal and informal

assessments are essential ingredients for high quality individual instruction. Students are continually assessed throughout the year, and the data is used to determine student progress toward meeting District content standards.

Middle School Education

Harrison School District Two's two traditional middle schools, four K-8 schools, one 6-8 career readiness academy, and one K-12 school, work to ensure academic achievement, wellness and safety for all students, as well as provide programming to meet the academic, social, emotional, and physical needs of young adolescents. Passionate teachers provide challenging and relevant curriculum through various instructional strategies to address student learning styles and needs. Each middle school allows students to enroll in courses that award high school credit. All middle schools provide various athletic programs, clubs, and activities for student engagement.

Individual student needs are met through a range of strategies, such as differentiated instruction, as well as gifted and special education. Formal and informal assessments are essential ingredients for high quality individual instruction. Students are continually assessed throughout the year, and the data is used to determine student progress toward meeting District content standards.

High School Education

Harrison School District Two's two traditional high schools, one career readiness academy, and one online high school, work to ensure students are college and career ready upon graduation. Our high schools encourage responsibility, creativity, critical thinking, confidence, and problem solving. They value diversity and promote a community of active, responsible, and engaged learners. Students take core classes and are provided several opportunities to pursue their interests with a wide array of elective course offerings. In each course students are provided rigorous curriculum with relevance made to real life application. Each high school provides opportunities for students to concurrently enroll in college courses and earn college credit. All high schools provide various athletic programs, clubs, and activities for student engagement.

Individual student needs are met through a range of strategies, such as differentiated instruction, as well as gifted and special education. Formal and informal assessments are essential ingredients for high quality individual instruction. Students are continually assessed throughout the year, and the data is used to determine student progress toward meeting District content standards.

New for high school programming in 2024-2025 is the D2 Destinations Career Pathways. The D2 Pathways program has a curriculum designed to provide learning relevance and engagement and prepare students for postsecondary education and the workforce. Students may earn college credits toward an associate degree, and industry-standard certifications, all while pursuing a high school diploma. Each student at D2 begins the Pathways journey by completing the Freshman Success Academy. The “Success Academy” provides Freshmen with a foundation on which to build their chosen Pathway. D2 career pathway options consist of eleven (11) different pathways in five (5) industry areas of study:

Area of Study: Business, Marketing, Entrepreneurship, Finance, and Public Administration

Business and Marketing

Area of Study: Engineering, Technology, and Media Arts

Engineering

Information Technology

Media Arts

Theatre Technology

Area of Study: Health Science, Criminal Justice, and Public Safety

Health Science

Area of Study: Hospitality, Human Services, and Education

Hospitality and Food Production

Fashion and Interior Design

Education and Training

Area of Study: Skilled Trades and Technical Sciences

Construction Trades

Vehicle Maintenance and Repair Technologies

Additional Focus: Post-Secondary and Workforce Readiness (PWR)

Career-Connected Learning (Community-based experiences/Internships)

Career Start (Pikes Peak State College)

Alternative Cooperative Education (School-to-Work Transitional Supports)

D2 Pathways students follow a curriculum that includes rigorous academic coursework, career-oriented courses, project-based learning activities, and research-oriented community projects. This academic structure provides students the opportunity to increase the depth and rigor of their education while giving them the freedom and flexibility to select which Pathways they choose to experience. Pathways purposefully restructure high schools into smaller learning communities and create viable lanes from high school, to workforce, to college, to careers.

Diploma and Graduation Requirements

Harrison District Two believes that all graduating students must demonstrate competency in both required course work and elective areas of interest.

Students are encouraged to exceed the minimum requirements to better prepare for their post-graduation goals, including higher education, careers and lifelong learning.

1. Units of Credit Needed and Demonstrated Proficiency

A total of twenty-three (23) high school credits plus a demonstrated Math and English proficiency will be required for graduation from high school. The graduation requirements presented below include a menu of options students must use to show what they know or can do, which began with the graduating class of 2022. Students must demonstrate college or career readiness in both English and Math based on at least one measure.

2. Credit from Other Institutions

Units of credit acquired through outside institutions must satisfy the criteria of Harrison School District Two Master Course Catalog. All Military students entering the District from outside the United States, must meet the District graduation requirements; however, exceptions based on extenuating circumstances may be granted by the Superintendent.

3. Concurrent Enrollment Credit

Students wishing to obtain credit from postsecondary institutions must be a course that meets the requirements to be articulated to an approved high school course.

4. Student Load (total number of units carried in a year)

A normal load for freshmen, sophomores, juniors and seniors will be a minimum of six (6) units (credits) per year.

5. Years of Attendance Needed

It is advisable that a student have four (4) years of high school experience to graduate. In some cases, students may be allowed to graduate in less time than four (4) years. In those cases, students satisfying all graduation requirements in less than four (4) years may apply for early graduation to the building principal.

Graduation Requirements

CLASS OF 2022 & BEYOND

Content	Harrison School District 2 Required Credits	Colorado Higher Education Admissions Recommendations (As of July 2018)
English	Four English credits	4 years (4 credits)
Mathematics	Three Math credits	4 years (4 credits)
Science	Three Science credits (2 credits must be lab-based)	3 years (3 credits) 2 years (2 credits) must be lab-based
Health	.5 Health credit	
Social Studies	Three Social Studies credits (.5 credit must be from Government, and 1.0 credit must be from World History or U.S. History)	3 years (3 credits) At least 1 year (1 credit) must be in U.S. or World History
World Language	One Foreign Language credit	1 year (1 credit)
Physical Education	.5 Physical Education credit	
Electives	Eight Elective credits	
Total	Twenty-three credits	

MENU OF OPTIONS

Demonstration	English	Math
NEXT GENERATION ACCUPLACER	241 on Reading or 236 on Writing	255 on Arithmetic (AR) or 230 on Quantitative Reasoning, Algebra and Statistics (QAS)
ACT	A score of at least 18	A score of at least 19
ACT WorkKeys	A score or bronze or higher	A score of bronze or higher
Advanced Placement (AP)	A score of at least 2	A score of at least 2
Armed Services Vocational Aptitude Battery (ASVAB)	A score of at least 31	A score of at least 31
Concurrent Enrollment	Passing grade per District and higher education policy	Passing grade per District and higher education policy
District Capstone Project	Minimum of "Pass" score on District Capstone Project	Minimum of "Pass" score on District Capstone Project
Industry Certification	Minimum of "Met/Pass" score on any one of the Industry Certification examinations	Minimum of "Met/Pass" score on any one of the Industry Certification examinations
International Baccalaureate (IB)	A score of at least 4	A score of at least 4
Scholastic Assessment Test (SAT)	A score of at least 470	A score of at least 500
Collaboratively developed, standards-based performance assessment	State-wide scoring criteria	State-wide scoring criteria

Alternative Schools and Programs

Career Readiness Academy

The mission of D2's Career Readiness Academy is to provide students in grades 6-12 with a plan of study that focuses on academics, career and personal development so when students graduate, they are career ready. The Career Readiness Academy is a program designed to support all students in learning through both online classes and hands on instruction. The District supports a variety of learning models because not everyone learns the same way. Online courses are aligned to common core and provide students with a rigorous learning experience. Current career fields include automotive, construction and cosmetology. D2 has partnered with Pikes Peak State College (PPCC) and is able to facilitate transition to various career paths at PPCC after graduation.

Thrive Home School Academy

Thrive Home School Academy, THSA, is a one-day per week enrichment program that is free for home schooling families in the Pikes Peak region. Children in grades K-12 attend classes with other home-schooled students one day per week. Classes include art, technology, music, science, language arts and history also including recesses and lunch.

If students want to participate in more than the one day of classes every week, THSA partners with the Colorado Springs Conservatory (CSC) and the Millibo Art Theatre to provide a variety of arts programming at no cost to families. The following clubs are offered throughout the school year: Fencing, Martial Arts, Art, Yearbook, PE, Strategic Games and a robust music program for students of all levels: band, orchestra and choir. A variety of field trips are scheduled, including visits to Chico Basin Ranch, the Cheyenne Mountain Zoo, Academy of Children's Theater Plays and many more.

Charter Schools

Harrison School District Two has nine authorized charter schools. Charter schools include Atlas Preparatory Elementary School, Atlas Preparatory Middle School, Atlas Preparatory High School, James Irwin Elementary School, James Irwin Middle School, James Irwin High School, The Vanguard School (Elementary), The Vanguard School (Middle), and the Vanguard School (High).

Other Educational Options

Special Education Programming

Special education programming is driven by the unique individual educational needs of students with disabilities and procedures required by federal and state mandates. The special education population is very diverse. It includes students who are categorized as cognitively disabled, learning disabled, emotionally disturbed, visually impaired, hearing impaired, physically disabled, speech/language impaired, chronically ill or multiply disabled. The vast majority of special education students are in the mainstream, attending neighborhood schools and spend at least part of the day in a general education classroom. The schools undertake the responsibility of: (1) identifying all disabled children and offering them educational services; (2) assessing each disabled child individually and, when appropriate, formulating a written Individualized Education Program (IEP); (3) ensuring that disabled students are placed in the "least restrictive environment" commensurate with their needs; (4) notifying parents in writing about identification, evaluation and school placement of their child; and (5) providing those "related services" required for children to benefit from special education.

International Baccalaureate Program (IB)

The International Baccalaureate program is a comprehensive curriculum geared toward students seeking a challenging educational experience that promotes international understanding and includes high standards for achievement. In Harrison School District Two, Sand Creek International School is fully authorized to offer the Primary Years Programme, PYP, focusing on the development of the whole child, preparing students to become active, caring, lifelong learners. PYP students are encouraged to demonstrate respect for themselves and others and to participate in the world around them. Additionally, Sand Creek International School is an authorized IB school for the Middle Years Programme (MYP), which culminates with community project that serves the local area.

Harrison High School (HHS) is authorized to offer the Middle Years Programme, MYP, and the Diploma Programme, DP, which helps students develop their personal understanding, their emerging sense of self and responsibility in their community. As an IB World School, HHS shares a common philosophy—a commitment to improve the teaching and learning of a diverse and inclusive community of students by delivering challenging, high-quality programmes of international education that share this same powerful vision.

Gifted Education Program

Gifted Programming at neighborhood schools vary among the sites, depending on student need and the school's Unified Improvement Plan. Classroom teachers collaborate with support staff to design content extensions, challenge units and independent projects to extend and deepen student learning. Services to students are both direct and indirect and may include co-teaching, team teaching, compacting, tiered assignments, flexible and cluster grouping practices. The identification process utilizes a body of evidence approach including cognitive ability and academic achievement, including parent, student and teacher input. The data gathered during the identification process is used to determine appropriate programming services for the student. There is universal screening in grades 2 and 6 each year.

Culturally and Linguistically Diverse Education (CLDE)

The CLDE department in Harrison School District Two is committed to developing English language skills that support the academic achievement of our students that speak 47 different languages. CLDE Programming at neighborhood schools varies among the sites, depending on student need and the school instructional plan. CLDE teachers collaborate with classroom teachers to provide appropriate universal and targeted instruction, depending on the needs of the learner. Services to students are both direct and indirect and may include co-teaching, team teaching, flexible and small grouping practices. Ongoing training of CLDE staff ensures that students receive quality instruction with the use of the best instructional strategies for their individual needs. The data gathered during the identification process is used to determine appropriate programming services for the student. Each student is assessed in January of each year with the WIDA ACCESS test indicating the student's English language level in Speaking, Listening, Reading, and Writing. HSD2 has won multiple ELPA Excellence awards for districts and schools with the highest English language proficiency and academic growth among English learners.

Seal of Biliteracy

D2 recognizes students who have attained proficiency or higher in English and at least one other language with the D2 Seal of Biliteracy. This honor, given at graduation, provides students with a competitive advantage in the employment market as well as increased opportunities within higher education.

Advanced Placement Program (AP)

Advanced Placement courses offer students an opportunity to receive learning at a deeper level of course content and potentially earn college credit at certain institutions while still in high school. Upon successfully passing Advanced Placement exams, students are able to transfer these credits to many post-secondary institutions. Students have the opportunity to dig deeper into subjects that interest them, develop advanced research and communication skills and learn to tap their creative, problem-solving, and analytical potential all while adapting to the rigor of college-level work. Sierra High School is an AP magnet school in HSD2 and offers 21 AP courses and there are plans to add a Pre-AP program in 2023-2024.

Pre-AP Program

Open to all students at Sierra HS, Pre-AP is a grade-level program taught in grades 9 and 10. Pre-AP courses:

- Are back-mapped from AP courses and provide students with the content, skills, and practices for success in AP
- Do not provide college credit or require a final exam
- Offer a consistent instructional model of plan, teach, and assess, which provides continuity for students and teachers across all courses

Advancement Via Individual Determination (AVID)

Harrison School District Two is proud to have the AVID system in place in each of our middle and high schools. AVID, (Advancement Via Individual Determination), began in 1980 and has been implemented in 47 states and 16 countries or territories. It impacts more than 2 million students annually. The typical AVID student is first generation to college and is often underrepresented in college. The AVID system provides educators with proven, real-world strategies to accelerate the performance of underrepresented students so that they and ALL students throughout each campus will be prepared and be able to succeed in college, their chosen career and in life. AVID trains educators to make learning more effective by providing engaging, rigorous and collaborative classrooms. It engages all faculty and staff to drive student success, develops resilient and lifelong learners through academic and social support, increases rigor and raises student achievement and creates a college-going culture school-wide. Nationally in 2019, 89% of AVID seniors reported plans to attend a postsecondary institution. Eighty-five percent of AVID seniors also reported taking at least one AP/IB/Dual credit class. State-wide, Colorado has 25 AVID districts, directly serving nearly 18,000

students in the AVID elective class. HSD2 AVID students consistently out-perform their non-AVID peers academically and each year our AVID seniors graduate having the necessary preparation for college entrance. Typically, AVID seniors are ALL accepted to a 4-year university with close to 100% attending college each fall. In Harrison School District Two, AVID students earn, in average, close to one million dollars in scholarships and go on to attend institutions of higher education or join the military.

Summer Program

Non-tuition-based summer programming is available for all HSD2 students. The programs offer sessions at most District sites to address intervention, enrichment and strategies for success in study skills to assist students in meeting content standards and credit recovery.

gtPathways

This structured program initiative is the flagship of our concurrent enrollment program. Students are identified in middle school during the 8th grade. Students who are selected as potential participants are those who were enrolled in high school classes (i.e., Earth Science, Algebra I, English I, U.S. Government) as 8th graders or in some cases, 7th graders. The students are enrolled in their first college class as freshmen. Following a specific scope and sequence of courses for their cohort during their four-year high school experience, students will accumulate college credit and high school credit simultaneously. The college classes that are taken articulate to specific core academic courses or goes toward elective credit. At the end of their senior year, students will earn their high school diploma and an Associate of General Studies degree from Pikes Peak State College.

D2 Promise Program

Starting with the 2020 graduation class, the Dakota Promise Program will provide free college tuition and fees to attend Pikes Peak State College and academic support coaches to every qualifying high school graduate in D2. This program was established with generous support from the Dakota Foundation, the Legacy Foundation and the Colorado Opportunity Scholarship Initiative to provide opportunities for D2 students.

To be eligible for the program, students must have attended a D2 high school or charter school for at least one year prior to graduating, complete high school with 2.5 or higher GPA

(cumulative or junior + senior year), enroll at PPCC within 12 months of graduation, enroll and complete a minimum of 24 credit hours per academic year and apply for all available financial aid by completing the FAFSA, (Free Application for Federal Student Aid). Dakota Promise pays the difference between the federal and state grants a student receives and PPCC tuition and fees, up to \$5,000 annually. Students must complete a minimum of 24 credits each academic year and maintain a 2.0 or higher GPA to continue this program.

Adult Education

Starting in the 2021-2022 FY, our free Adult Basic and Adult Secondary Education classes are designed to help students improve skills in language arts and mathematics in order to reach educational and post-secondary goals of obtaining a High School Equivalency certification (GED), passing the Accuplacer, improving job opportunities or entering a college, trade school or certificate program.

Students may select a Language Arts or Math course, or both. Classes are leveled by skills needed to increase literacy, reading or mathematics for each student. Science and Social Studies content are incorporated into the classes. These face-to-face classes, with a certified teacher, combine classroom instruction with computer-based exercises tailored to each student.

Instructional Technology & STEAM

Members of the Instructional Technology and STEAM department, also known as the D2 ITS Team, provide support to teachers, administrators, and other district personnel in order to create a personalized, engaging learning environment for improved student achievement. Specifically, the team is responsible for providing leadership in instructional technology, innovative educational practices, information literacy, STEAM curriculum support, and staff instructional technology training district-wide.

How the ITS department supports learning:

- Leads the District E-Learning Team (ELTs) leaders from every school dedicated to providing ongoing professional development for staff at each building.
- Organizes and promotes before and after-school opportunities at each site by supporting the Extended Learning Opportunity (ELO) school coordinator leads.
- Creates a STEAM fair competition for our Elementary schools.

- Facilitates the conversion of media centers to Learning Commons at each site as school experience bond updates.
- Provides ongoing professional development and support for school-based Library-Media Technicians.
- Delivers extensive instructional technology integration support through the Tinker Room resources.

Wrap-Around Services

The Wrap Around Services Department (WASD) provides leadership, support and connections for districts systems related to mental health, MTSS, career-connected learning, alternatives to traditional discipline, and crisis management. WASD is the primary liaison for District partnerships such as CPCD (preschool), before and after school programming and other community organizations.

Career-Connected Learning

Led by the Career-Connected Learning Coordinator, career-connected learning (CCL) is a new District initiative that will result in a K-12 system designed to engage students in the awareness, exploration and engagement of careers. A collaboration among community employers, school counselors, administrators and teachers will result in students leaving high school with a clear vision of their future supported by work-based learning experiences and an awareness of their strengths and interests.

Multi-Tiered Systems of Support (MTSS)

The MTSS coordinator supports all schools in the continued improvement of their MTSS systems. This is done through collaboration with school-level MTSS facilitators, building administrators, instructional staff and interventionists.

Student Success Centers

Student success centers use restorative practices and trauma informed strategies to teach social emotional skills to students as an alternative to suspension. Staffed with specialists and social workers, the centers focus on building relationships with students to support them through difficult situations while monitoring and following up on academics, attendance and behavior.

Mental Health and Counseling Services

D2 supports school counselors and efforts to build and maintain effective comprehensive school counseling programs. Mental health staff including counselors, social workers and psychologists ensure the physical, mental and emotional safety of students

Wellness

D2 leads efforts to coordinate, promote and deliver District-wide staff and student wellness programs. The District Wellness Council meets monthly to ensure D2 policies meet state and federal guidelines and align with best practices.

Before and After School Programs

D2 partners with three different organizations to provide free before and after school care within D2 facilities. District partners include YMCA, City of Colorado Springs and Early Connections.

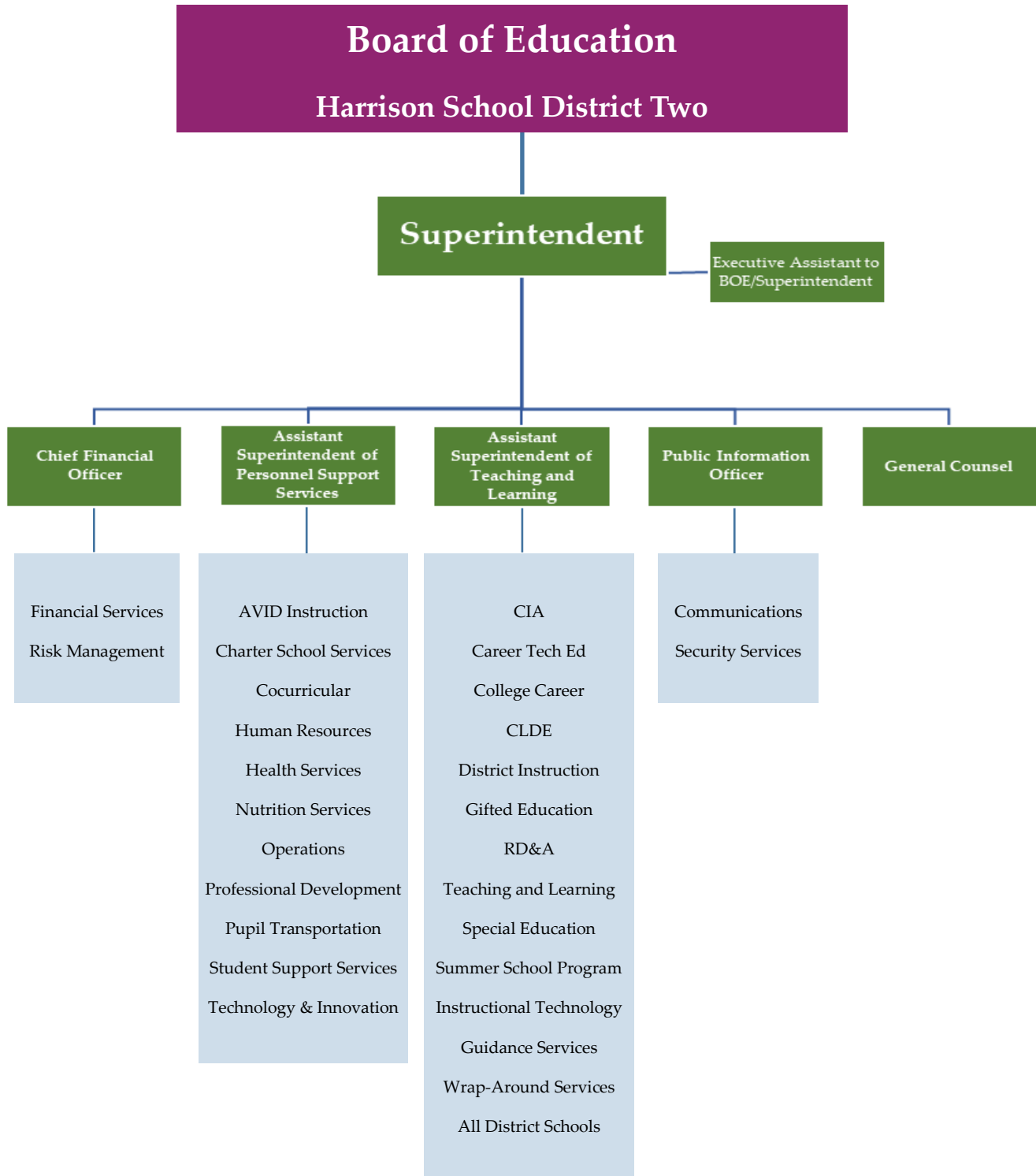
Preschool

D2 provides preschool services currently contracted through CPCD. Preschool programs are in all elementary schools to serve the needs of qualifying students ages 3 through beginning kindergarten.



Harrison High School honor their teachers for dedication and hard work

District Organizational Chart



Board of Education Fiscal Year 2024 - 2025



Mrs. Michelle Wills-Hill, President Term 2021-2025

Michelle Wills-Hill is a Pueblo native, who has lived in Southeast Colorado Springs for over 18 years. She is married and the mother of a D2 graduate. While her daughter was in school, Michelle participated in various school events, was a parent volunteer for the Youth Transformation Center

Restorative Justice Program, and was a VIP Coordinator at Harrison High School.

Michelle is an environmental professional with over 30 years of experience in the public and private sectors. She has a Bachelor of Science degree in Cellular and Molecular Biology, Chemistry Minor, from Fort Lewis College, Durango, Colorado.

Michelle is active in various capacities in her church, served on numerous community volunteer opportunities through her job, participated as a Peak Education Mentor, and volunteered with the Educating Children of Color Summit and the African American Youth Leadership Conference, and currently serves on the D2 Bond Oversight Committee.



Ms. Janice "JJ" Frazier, Vice-President Term 2021-2025

Janice "JJ" Frazier has been a D2 resident for more than 30 years. She has provided over 40 years of behind-the-scenes administrative support to the District through six superintendents and numerous Boards of Education. JJ is the proud mother of a son and daughter, both of whom attended D2 schools.

She is also a proud grandmother of several grandchildren.

JJ is a former southeast Colorado Springs business owner. She holds a Master of Business Administration (MBA) in Entrepreneurship and Small Business Operations from Colorado Technical University (CTU).

Over the years, JJ has volunteered for numerous community programs and non-profits. As Chair of the Board of Directors, she has led the Urbanites Leading the Pikes Peak Region, formerly known as the Urban League of the Pikes Peak Region, since 2012. Currently, JJ serves as Chair of the Law Enforcement Transparency and Accountability Commission (LETAC) in Colorado Springs.

JJ is a recipient of the Hats Off Award by the Delta Sigma Theta Sorority, Inc. Colorado Springs Chapter, a Woman of Distinction by the Girl Scouts of Colorado, and a Woman of Influence by the Colorado Springs Business Journal.



Mr. Corey Williams, Secretary Term 2023-2027

Corey Williams is originally from Monroe, Georgia. He served in the military for five years. Corey holds a Bachelor's degree in Accounting and is currently going through the certification process to become a financial advisor as well as pursuing a Master's in Business Administration.

He's always enjoyed working with young people and applied his passion for volunteer work by volunteering at the YMCA when he was in college.

Serving on the Board of Education has allowed Corey to make an impact on the betterment of the Harrison community. He believes, "When you put your mind to making your community better, you inspire someone else to make their community better." In October 2021, Corey was honored at the Mayor's Young Leader Awards as the recipient of the Education Award. Corey currently serves on the D2 Long Range Planning Committee (LRPC).

Corey and his wife Sharonda have one daughter.



Ms. Joyce Salazar, Treasurer Term 2021-2025

Joyce Salazar grew up in the D2 area and has lived here for more than 40 years. She attended Stratmoor Hills Elementary, Gorman Jr. High, and graduated from Harrison High School. Her children attended D2 schools, and now her grandchildren are attending D2 schools.

Joyce has over 20 years of experience in manufacturing and reverse logistics planning and 10 years as a volunteer supporting non-profit organizations focused on child advocacy and youth enrichment programs. She holds a Master's degree in social work from Newman University specializing in trauma-informed care. Joyce utilizes her work, volunteer experience, and education to passionately support the community and its residents in reaching their greatest potential.

In her spare time, Joyce enjoys time with family and friends, group exercise and bicycle rides, and being a life-long learner.



Mrs. Pamela Robinson, Director Term 2023-2027

For over 35 years, Pamela Robinson has been an educator. Her bachelor's degree is in, Intermediate Education, master's degree is in Administration and Supervision, and her doctorate degree is in Higher Education Leadership. She began working for the Department of Defense Dependent Schools, Osterholz, Germany, for four years, one year as a special education paraprofessional, later becoming a fifth-grade teacher. Upon returning to the United States, Pamela's husband, Darryl, was stationed at Ft. Carson, Army Base. She became a substitute teacher for several school districts in southern Colorado Springs, including Harrison School District 2.

Substitute teaching for D2, is where Pamela's career transitioned into a passion. After substituting for one year, she was hired as a teacher in D2, she taught second and fourth grades at Otero Elementary. She transferred to Stratmoor Hills Elementary and taught fifth grade for six years. In 2003, Pamela became the principal of Stratmoor Hills Elementary; serving the students and community as a principal for 19 years. Building strong professional relationships with students, parents, and staff, establishing lasting supports with community organizations and businesses, to include fire and rescue, and law enforcement, and celebrating academic achievement at the district and state levels, are among a few of her greatest memories. In addition, growing leadership density, seeing support staff become licensed staff, and many of the licensed staff become building leaders and obtaining district level positions were also proud moments. Pamela was fortunate to work with life-long learners whose work strengthened her leadership. During the 2022-2023 school year, she had the opportunity to work with students at Harrison and Sierra High Schools, who were enrolled in the programs offered within the former Department of College and Career Readiness. Pamela and Darryl have three daughters, two are graduates of Harrison High School and their youngest daughter is a graduate of Sierra High School. They also have two grandsons who attend schools in D2.



Harrison School District Two Board of Education Meeting

Superintendent's Executive Team Fiscal Year 2024 - 2025



Shelley Becker, Assistant Superintendent of Business Services / CFO

Shelley Becker began her service as Chief Financial Officer for Harrison School District Two in 2016. Ms. Becker oversees the four areas of finance, operations, transportation and nutrition services. With financial oversight of an organization over \$210M, she ensures excellence, fiscal stewardship, transparency and accountability for D2's financial resources. Ms. Becker's leadership over the past eight years has led to D2's first Meritorious Budget Award, implementation of Student-Based Budgeting, investment strategy allowing for significant earnings directly impacting students and fiscal strategies of strength and stewardship into the future.

Ms. Becker earned her BS in Business Administration with majors in Accounting and Management from Drake University and her MBA from University of Colorado-Denver.

Ms. Becker maintains active leadership and participation in multiple professional roles, serving with CASE-Department of Business Officials as past president, Colorado School Finance Project (CSFP) as assistant chair and treasurer, Colorado State Investment Program (CSIP) as treasurer, Colorado High School Activities Association (CHSAA) Budget Committee and as a member of Colorado School District Self-Insurance Pool (CSDSIP) Finance Council.

Volunteering is at the core of who Ms. Becker is and she can be found volunteering for multiple community organizations in areas of education, service and community planning. Ms. Becker loves spending time with her family, the mountains, school and engaging with others!



Mike Claudio, Assistant Superintendent of Personnel Support Services

Mike Claudio has served Harrison School District Two for 16 years as an Assistant Principal, Principal, Student Support Officer, and now as the Assistant Superintendent of Personnel Support Services. He oversees professional development, student support, induction and mentoring, and technology infrastructure. Mike works tirelessly to improve systems by questioning the "why" in our processes. Additionally, he co-facilitates the Equity Council to bring awareness to biases and remove barriers that hinder students.

When not at work, he loves to run and has started paddleboarding with his wife, Carla, and their adult children.



Rachel Laufer, Assistant Superintendent of Teaching and Learning

Rachel Laufer has proudly served Harrison School District for 17 years as a teacher, instructional coordinator, principal, and now as the Assistant Superintendent of Teaching and Learning. Mrs. Laufer supervises all 19 district schools and departments supporting teaching and learning in this role.

While serving as the Principal at Sand Creek International, the school transformed from a traditional elementary to an IB School and expanded to develop a brand-new middle school. The school was recognized by being named a Center of Excellence three years in a row and earning the Governor's Distinguished Improvement Award. Sand Creek was also chosen as one of the nation's 25 most Innovative Schools and featured in a published case study by the Successful Practices Network and the School Superintendent Association.

In addition to two master's Degrees in Curriculum and Special Education, she has completed two licensure programs focused on School Leadership and Superintendency. Mrs. Laufer was honored to be chosen as a finalist for the Colorado Springs Mayor's Young Leaders Award and a finalist for Principal of the Year in Colorado. While Rachel lives and breathes her work in Harrison, in order to find some balance in life, she enjoys escaping into the mountains while RVing and off-roading with her husband (whom she has known since Kindergarten) and a herd of dogs (primarily corgis), or you might see her around town working in her husband's food truck.

Christine O'Brien, Public Information Officer



Christine O'Brien joined the D2 team in 2012 after serving 20 years in the nonprofit community of Colorado Springs. She has filled the roles of Development Director, Chief of Staff, and now the Public Information Officer for the District. Christine's passion for connecting the community to D2's awesomeness, mentoring students and staff, and working with the media and the Communications Department to share all the positive stories happening in the District bring her great joy. Sometimes described as an extroverted introvert, Christine works tirelessly behind the scenes to ensure that others are recognized for their contributions to the D2 success story. She works collaboratively with her staff and the Executive Team to elevate others and serve departments and schools.

Christine believes in being of service and currently represents the District on three nonprofit boards: Chairman of The UC Health Southern Colorado Foundation Board, The Colorado Springs Conservatory Board, and the Mindfulness and Positivity Project Board. She also actively volunteers with groups she believes in!

When Christine isn't working or serving locally, she is all about her family. She and her husband, Paul, enjoy their two adult children, Christine's parents, and a big Irish family. They can be found enjoying mountain time most weekends, whether hiking, fly fishing, or skiing.

Katherine Ritchie-Rapp, General Counsel



Katherine Ritchie-Rapp joined Harrison School District 2 in May of 2023. Prior to joining D2, Mrs. Ritchie-Rapp served as the Ombudsperson for Colorado Springs School District 11. Previously, she was a prosecuting attorney with the Colorado Springs City Attorney's Office.

Katherine works closely with various departments in D2, assisting with legal issues including Board of Education procedures and policies, contract drafting, attending to due process matters, as well as Title IX compliance. She is the co-Title IX Coordinator for D2, focusing on student complaints. She has also completed mediation training through the Colorado Bar Association.

Katherine earned a bachelor's degree in communications from the University of North Texas in Denton, Texas, and a law degree from South Texas College of Law Houston. When not at work, she enjoys spending time with her husband and children, hiking, camping, and attending sporting events and concerts.



Harrison School District Two "Signing Day" for kindergarten registration

District Organization / Services

The Board of Education

The Board of Education of Harrison School District Two represents, leads and serves the District's owners, according to Colorado Constitution, Section IX and holds itself accountable to them by committing to act in their best interests and by ensuring that all Board and District action is consistent with law and the Board's policies according to C.R.S.

The Board's purpose is to assure that the District achieves the results described in the Board's *Results* policies and that it operates according to the values expressed in the Board's *Operational Expectations* policies.

The Board consists of five members elected at large for staggered four-year terms, with elections held during odd years. The Board elects its own president, vice-president, treasurer and secretary.

The Board will govern lawfully with primary emphasis on results for students; be good stewards of public resources; encourage full exploration of diverse viewpoints; focus on governance matters rather than administrative issues; observe clear separation of Board and Superintendent roles; make all official decisions by formal vote of the Board; and govern with long-term vision.

1. The Board will function as a single unit. The opinions and personal strengths of individual members will be used to the Board's best advantage, but the Board faithfully will make decisions as a group, by formal vote. No officer, individual, or committee of the Board will be permitted to limit the Board's performance or prevent the Board from fulfilling its commitments.

2. The Board is responsible for its own performance and commits itself to continuous improvement. The Board will assure that its members have the knowledge, skills and budget support it determines to be necessary for effective governance.

2.2A Any funds allocated for individual board member training may be reallocated only upon affirmative action by the board.

3. Training will be used as necessary to orient candidates and new members, as well as maintain and increase current member skills and knowledge, including consultative coaching and attendance at conferences and workshops.

4. To assure continuous improvement, the Board regularly and systematically will monitor all policies in this section and will assess the quality of each meeting by debriefing the meeting following its conclusion.

5. To assure open and accountable governance, the Board will conduct its business meetings with adequate notice to the public.

6. To ensure that the Board's business meetings are conducted with maximum effectiveness and efficiency, members will:

- a. come to meetings adequately prepared
- b. speak only when recognized
- c. not interrupt each other
- d. not engage in side conversations
- e. not repeat what has already been said
- f. not "play to the audience" or monopolize the discussion
- g. support the president's efforts to facilitate an orderly meeting
- h. communicate openly and actively in discussion and dialog to avoid surprises
- i. encourage equal participation of all members
- j. practice respectful body language
- k. withhold comment in response to public statements

7. The Board will use a consent agenda as a means to expedite the disposition of routine matters and dispose of other items of business it chooses not to discuss. All administrative matters delegated to the Superintendent that are required to be approved by the Board will be acted upon by the Board via the consent agenda.

8. An item may be removed from the consent agenda upon approval of a majority of the Board members present and voting.

9. The Board will direct the District through policy. The Board's major focus will be on the results expected to be achieved by students, rather than on the strategic choices made by the Superintendent and staff to achieve those results.

10. The Board, by majority vote, may revise or amend its policies at any time. However, as a customary practice, a proposed policy revision will be discussed at one session of the Board prior to being approved at a subsequent Board meeting.

Budget Process Calendar

July 2023						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JULY 2023

- Fiscal Year 2023-2024 commences

August 2023						
S	M	T	W	T	F	S
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

AUGUST 2023

- District receives preliminary county assessment numbers by August 25th

September 2023						
S	M	T	W	T	F	S
					1	2
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24	25	26	27	28	29	30

SEPTEMBER 2023

- District begins discussions for Fiscal Year 2024-2025 budget process
- Third quarter state economic update

October 2023						
S	M	T	W	T	F	S
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22	23	24	25	26	27	28
29	30	31				

OCTOBER 2023

- October Pupil Count membership count is conducted

November 2023						
S	M	T	W	T	F	S
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26	27	28	29	30		

NOVEMBER 2023

- Preliminary work on Fiscal Year 2024-2025 budget
- October Pupil Count finalized and submitted to Colorado Department of Education

December 2023						
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31						

DECEMBER 2023

- Property tax and mill levy certification by December 15th
- Fourth quarter state economic update

JANUARY 2024

- Update multi-year projections based on new assumptions which include enrollment and Capital Projects
- Colorado Legislative Session begins

January 2024						
S	M	T	W	T	F	S
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21	22	23	24	25	26	27
28	29	30	31			

FEBRUARY 2024

- Inflation rate for School Finance Act Total Program Funding set
- Enrollment projections and school allocations prepared
- Distribution to internal budget stakeholders of budget templates to begin budget building process

February 2024						
S	M	T	W	T	F	S
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MARCH 2024

- First quarter state economic update
- All Fiscal Year 2024-2025 department and school budget templates completed
- Continued analysis and review of financial projections

March 2024						
S	M	T	W	T	F	S
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31						

APRIL 2024

- Preliminary Fiscal Year 2024-2025 Financial Plan and Budget presentation to the Board of Education
- Compilation and reconciliation of budget templates
- Continued monitoring of school finance legislation

April 2024						
S	M	T	W	T	F	S
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28	29	30				

MAY 2024

- Proposed Fiscal Year 2024-2025 Financial Plan and Budget presentation to the Board of Education
- Notification of Budget on file at District Office

May 2024						
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26	27	28	29	30	31	

JUNE 2024

- Public Budget Hearing
- Adoption of Fiscal Year 2024-2025 Financial Plan and Budget by Board of Education
- Second quarter state economic update

June 2024						
S	M	T	W	T	F	S
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In addition to the Board of Education Policies and District Goals set by the Board of Education, the budget process is influenced by the Government Finance Officers Association (GFOA) Code of Professional Ethics.



CODE OF PROFESSIONAL ETHICS

Public service is a special trust. The finance office plays an important role in the public service. The finance office has stewardship over citizens' shared financial resources. These resources make possible the services that are essential to the safety, livability, and vitality of our communities.

We, the government finance officers of the United States and Canada, have a deep and abiding desire to show that we are worthy of the trust that has been bestowed upon us. We strive to show it to the citizens of the communities we serve and to their elected representatives. We strive to remain true to the values that drive our work as public servants.

Trust is an asset as important as any that can be found on our balance sheets. But how can we maintain and grow this asset? This GFOA Code of Ethics shows us how to live these values. It recognizes that people are imperfect and that we are all subject to biases that can challenge ethical behavior. Our Code asks the members of government finance offices to confront these challenges in order to serve our communities to the best of our abilities.

INTEGRITY AND HONESTY

Integrity and honesty are the foundation on which trustworthiness is built. I, as a member of a public finance office, am in a unique position where my influence over the allocation of limited resources and the fiscal future of my community requires the highest standard of integrity and honesty. It means people can believe what I say, I act in accordance with my deepest values, I put principle ahead of my own ego and I do the right thing even when it is hard.

How I Show Integrity and Honesty

- Manage public finances honestly and transparently. I will: exercise prudence in the management of public funds; disclose the information needed for local officials and the public to understand the financial condition of their community; uphold the letter and the spirit of the law; avoid conflicts of interest; refuse gifts or favors that could be perceived to influence my professional duties and not seek personal gain in conduct of the public's business. I will develop the policies, procedures and systems necessary to ensure honest and transparent financial management in my government.

- Stand for my values. Integrity is the integration of my values with my behavior. I will define the values that drive how I conduct financial management in service to my community and be prepared to give voice to those values when faced with pressure to do the wrong thing. I will also be prepared to give voice to those values when I see others conducting themselves in a way that is detrimental to the future of the community I serve.
- Be open to new ideas. Openness is essential to integrity. Openness means I am willing to admit that I may not always be right. I am willing to consider new information or ideas – they could prove essential to the continued safety, livability and vitality of my community.

PRODUCING RESULTS FOR MY COMMUNITY

Public finance offices have an important job. Doing that job well honors the trust the public has placed in me. When I show I am well informed and knowledgeable and can produce the results my community expects, I build trust.

How I Produce Results for My Community

- Do high-quality work. When I produce results that meet the needs of my local government, I gain the confidence of the public and my colleagues.
- Hone my expertise. Continually refining my knowledge, skills and abilities assures people that I can to produce results for my community now and in the future.
- Exercise good judgment. Judgment is the application of my knowledge, skills and abilities. Sound judgment requires testing my intentions, motivations and exercising constant self-awareness. By paying attention to the effect that conflicting demands, pressing deadlines and other biasing factors may have on my decision-making, I am more likely to choose in the best interest of the community I serve rather than my own personal interest.

TREATING PEOPLE FAIRLY

Local governments depend on trusting relationships between people. If people feel unfairly treated, relationships break down and they may withhold their support from my local government. This makes it more difficult for my local government to maintain a strong financial foundation. Therefore, I will treat people fairly and develop processes and procedures that are fair.

How I Treat People Fairly

- Respect the rights of others. Public finance offices are in a position of power. When using that power, the rights of other people must be respected. This includes providing equal treatment and opposing discrimination, harassment or other unfair practices.

- Develop processes and procedures that are fair. When employees and citizens believe that decisions are fact based and take all concerns into consideration, they are more likely to support those decisions – even if a decision is not in favor of their preferred outcome.

DIVERSITY AND INCLUSION

Communities across the country are constantly changing. Embracing diversity and fostering inclusiveness helps finance offices cultivate organizations and promote policies that reflect the communities they serve. When people feel included, they will see that I am concerned for their wellbeing and that shows I am worthy of their trust.

How I Value Diversity and Foster Inclusion

- Provide people with opportunities to be part of decisions that impact them. Public finance decisions often have big implications for people outside the finance office. If these people are part of the decision-making process, they are more likely to feel fairly treated and thereby regard the people who work in finance office as trustworthy.
- Support equity in service provision. Local government services are critical to the lives of our citizens. Finance offices, because of their resource allocation role, can impact the quality of services and how and where services are provided. I commit to valuing diversity within my organization and within my community, recognizing my own biases and calling out unfair discrimination of any kind.

RELIABILITY AND CONSISTENCY

When others can count on me, I prove my trustworthiness. When I consistently apply my standards – especially to myself – I honor my commitment to the community I serve and make it easier to do the right thing even when faced with challenging circumstances.

How I Show Reliability and Consistency

- Develop strong financial policies. Financial policies provide the “rules of the road” and a standard of performance against which my community can judge its finances.
- Produce reliable information. People rely on information produced by the finance office to make important decisions for the community. That information should be accurate and free of material misstatements or omissions. It should also be objective and free from personal biases.
- Provide timely information. Set clear expectations for when work will be accomplished and live up to those expectations. Timely financial information allows decisions that rely on that information to also be timely.

Financial Budgeting and Accounting

The District follows Generally Accepted Accounting Principles (GAAP) established by the Governmental Accounting Standards Board (GASB) for both accounting and budgeting. The majority of the day-to-day operations of the school district are accounted for in the General Fund. Complete definitions of each of the funds maintained by the District are presented in the executive summary.

The Board of Education District Policies serve as expectations for District staff and our students:

Harrison School District Two will graduate college and career ready students with the knowledge, skills, attitudes and behaviors to personally succeed and contribute to the common good.

Policy A - Foundations and Basic Commitments

Section A of the NEPN/NSBA classification system contains policies, regulations and exhibits on the District's legal role in providing public education and the basic principles underlying school board governance. These policies provide a setting for all the school board's other policies and regulations.

Policy D - Fiscal Management

Section D of the NEPN/NSBA classification system contain policies, regulations and exhibits on school finances and the management of funds.

Policy E - Support Services

Section E of the NEPN/NSBA classification system contains policies, regulations and exhibits on non-instructional services and programs, particularly those on business management such as safety, building and grounds management, office services, transportation and food services.

Policy G - Personnel

All employees will be treated with respect, dignity and professionalism and recognized for the values they bring to their respective positions.

Policy I - Instruction

The educational program shall provide both formal studies to meet the general academic needs of all students and to enable them to meet or exceed state and District content standards. To the extent possible, opportunities for individual students to develop specific talents and interests in more specialized fields shall be provided.

A learning environment shall prevail in which healthy growth is fostered, in which individual ability is recognized and excellence encouraged, and in which a productive life is presented to students as a model to emulate.

Various instructional programs shall be offered intended to maintain balanced, integrated and sequentially articulated curricula, which will serve the educational needs of all students in the District.

In cases when the needs of the District warrant a change to a school's grade level determination or program configuration, it will be done in accordance to what is best for students and staff as determined by the Superintendent.

Policy J - Students

Section J of the NEPN/NSBA classification system contains policies, regulations and exhibits on students - admissions, attendance, rights and responsibilities, conduct, discipline, health and welfare and school related activities.

Policy K - School/Community Relations

Section K of the NEPN/NSBA classification system contains policies, regulations and exhibits concerning parent and community involvement in schools. Except for policies concerning education agencies, statements on public sector relations with the District are also located in this section.

Policy L - Education Agency Relations

Section L of the NEPN/NSBA classification system contains policies, regulations and exhibits on the District's relationship with other education agencies, including other school systems, regional or service districts, private schools, colleges and universities, education research organizations and state and national education agencies.

The Board monitors the work of District staff on an ongoing basis and holds the District superintendent accountable. The superintendent, along with District staff, prepares monitoring reports on a regularly scheduled basis. These monitoring reports indicate whether the District is meeting District Goals set by the Board:

- 1) Recruit, develop and retain an effective teacher for every classroom in every school.
- 2) Recruit, develop and retain an effective principal for every school.
- 3) Improve educational technology in every school.
- 4) Design a world-class curriculum.
- 5) Establish a No Excuses district of accountability.



Go Red Day for heart health at Oak Creek Elementary

Budget Goals - Annual Budget

The annual budget is the financial plan for the operation of the school system. It provides the framework for both expenditures and revenues for the year and translates into financial terms the Board's Results and Operational Expectations policies and action plan priorities of the District.

Public school budgeting is regulated and controlled by requirements of the State Board of Education which prescribes the form of district budgets in order to ensure uniformity throughout the state. The State Board of Education shall adopt financial policies and procedures which are used by every school district in the state in the development of budget for the district, in the keeping of financial records of the district and in the periodic presentation of financial information to the board of education of the district.

The budget shall be presented in a summary format which is understandable by any lay person reviewing the district's budget. The budget format shall itemize expenditures of the district by fund and by student. It shall describe the expenditure and show the amount budgeted for the current fiscal year, amount estimated to be expended for the current fiscal year and the amount budgeted for the ensuing fiscal year. When budgeting for any enterprise funds, the district shall use the full accrual basis of accounting. The budget shall summarize revenues by revenue source and expenditures by function, fund and object.

The budget also shall disclose planned compliance with spending limitations outlined in Article X, Section 20, of the Colorado Constitution, including holding TABOR reserve funds in restricted general fund or in cash funds.

The Board of Education assigns to the superintendent overall responsibility for budget preparation, budget presentation and budget administration, with the superintendent having the authority to delegate portions of this responsibility. The superintendent and Chief Financial Officer (CFO) shall be the board authorized representatives to make expenditures and commitments in accordance with specific Board and District policies. As part of the superintendent's budget responsibility, the superintendent shall cause to be prepared a budget preparation calendar that shall ensure that all deadlines established by law for budget presentation, hearings and adoption and for certification of amounts to be raised by school tax levies are met by the school district. The budget calendar shall take into consideration the possible need to submit a request to raise additional local revenue to a vote by the district's electorate.

The budget prepared and presented by the superintendent shall be consistent with the budget priorities of the Board as established in policy DBD.

The annual adopted budget shall be posted on-line in a downloadable format, for free public access, in compliance with the Public School Financial Transparency Act.

Operating Reserves

Maintaining a financial year-end fund balance is a beneficial and sound financial management practice. The Board of Education assigns to the superintendent or designee the responsibility of accumulating and maintaining a General Fund balance of 13% of expenditures. This amount will be inclusive of the emergency reserve required by Article X, Section 20 of the Colorado Constitution (TABOR).

Insofar as possible, the budget adopted by the Board shall be sufficient to implement all programs and priorities approved by the Board.

Legal C.R.S. 22-44-101to119, C.R.S. 22-44-204 (3), C.R.S. 22-44-301, C.R.S. 22-45-103

Budget Preparation Timeline

In January, multi-year projections are analyzed and reviewed based on updated assumptions including enrollment projections. The Colorado Legislature convenes in January which begins the foundation of the annual School Finance Act. In February and March, funding needs and the prioritization of the allocation of resources are reviewed and budget information is distributed to schools and departments. Throughout the month of March, school and department budgets are prepared and submitted. From January to June, multiple presentations and information is brought forward to the Board of Education. In May, the Board of Education receives the proposed budget and in-depth dialogue and discussion is held. During the board meeting in June, the Board adopts the Budget and Appropriation Resolution and the Resolution Authorizing the Use of a Portion of Beginning Fund Balance. Budget discussions begin in the fall preceding the new fiscal year. Financial Strategic planning begins.

Fund Accounting

The accounts of the District are organized on the basis of fund and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenses. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund categories are presented in the budget as follows:

Governmental Funds

General Fund

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

The Insurance Reserve Fund, a sub-fund of the General Fund, is used to account for the resources to self-insure a portion of the District's liability, property and workers' compensation insurance needs and provide overall risk management activities for the District.

Bond Redemption Debt Service Fund

This fund is used to record the revenues from tax levies for the purpose of satisfying voter-approved bonded indebtedness obligations, including principal, interest and related expenditures.

Capital Reserve Fund

This fund accounts for transfers from the General Fund and other revenue sources allocated to or earned in this fund. Associated expenditures are for the ongoing capital needs of the District, for example, technology capital projects, deferred maintenance, heating, ventilation and air conditioning (HVAC) projects, vehicles and roofing projects.

Building Fund

This fund is required to be used to account for all resources available for acquiring capital sites, buildings and equipment as specified by a voter approved bond issue. This fund is required to be utilized when bonds are approved through a general election seeking taxpayer support for building and facility needs.

Land Trust Fund

The Land Trust Fund is classified as a capital projects fund which is used to record permit fees and the authorized spending for capital expenditures. This fund is used to account for any revenues and expenditures in accordance with new residential building growth within District boundaries.

Special Revenue Funds

Nutrition Services Fund

The Nutrition Services Fund is self supporting and accounts for activities related to providing healthy and nutritious breakfast and lunch programs for the students in the District.

Designated Purpose Grants Fund

This special revenue fund is a governmental fund used to track revenue sources that are restricted to specific expenditures. This fund accounts for the various federal and state grants awarded to the District to accomplish specific activities. These programs are restricted as to the type of expenditures for which they may be used.

Pupil Activity Fund

Used to record financial transactions related to school sponsored pupil organizations and activities that are obtained from parent organizations and booster club activities. These activities are self-supporting and do not receive any direct or indirect District support.



Basis of Budgeting

All funds of the District use the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period, or soon enough thereafter, to pay liabilities of the current period.

Modified Accrual Basis for Governmental Funds

The District’s governmental fund types use the modified accrual basis of budgeting. Property tax revenue is considered to be available if collected by the District within 30 days after year-end. All other revenue is considered to be available if collected within 90 days after year-end. Expenditures are recognized when funds are either expended or encumbered. Appropriations not spent or encumbered lapse at the end of the fiscal year. Encumbrances are treated as expenditures for budgeting purposes in those funds using the modified accrual basis and are documented by purchase orders or contracts. Fund equity is referred to as fund balance under this basis of accounting and budgeting.



Harrison High School students visit Colorado College

Budgetary Statutes, Policies and Guidelines

The purpose of a budget is to provide a financial plan for the District's operations to include anticipated revenues and forecasted expenditures. To achieve this purpose, a comprehensive budget system must be integrated with the financial accounting system.

Detailed budget planning allows the District to reflect educational values and needs. The structure and format provided by a comprehensive budget promotes decision making regarding the importance of various District needs. In this way, District leadership and the Board of Education are assisted in educational planning as well as in the prioritization and planning of all District operations through the allocation of financial resources.

The Budget Process

The budget process involves multiple steps, including the identification of District goals, budget calendar, budget projections, budget content, program budgeting and the utilization and presentation of prescribed forms.

In addition to the preparation of the operating budget, the capital budget must be prepared. The capital budget is based on a five-year plan, which is prioritized based on maintenance, safety and improvements to District buildings. The impact of capital projects is considered when developing the operating budget. The Long Range Planning Committee provides valuable information to form recommendations to the process.

Major capital improvements paid for with school bond funds, primarily for new schools and for expansions to existing school facilities are budgeted in the Building Fund. Major capital improvements funded with capital reserve funds, including purchases of equipment, technology, vehicles, property and furniture are all budgeted in the Capital Reserve Fund. The additional operating costs, which will be incurred when these facilities are completed and put into use, will consist primarily of additional school support, maintenance and custodial charges, as well as additional utility charges. The General Fund will include the budgeted expenditures considered adequate to cover the expected school support, annual maintenance, custodial, utility and security costs of the District.

As part of the District's Operational Expectations (OE's), which define the Board of Education's expectations the District is required to develop and maintain both the Facility Capital Plan (FCP) and the Facility Capital Renewal Plan (FCRP). The purpose of each plan is to assure that the physical facilities support a 2025 learning environment. While the facilities are currently in ok condition, aging infrastructure and economic challenges have resulted in declining budgets that will require flexibility to continue meeting the requirements of the OE's.

Budget Projections

In order to prepare budget projections for the ensuing fiscal year, the District develops underlying assumptions aligned with Board policies and goals for use in forecasting sources and uses of funds.

Beginning Fund Balance: The District analyzes and reviews an estimate for the end-of-year fund balances that are carried forward to the ensuing fiscal year as beginning fund balances. This process requires projections of accounts payable, accounts receivable, expenditures and revenues for the current budget year.

Revenues: Major revenue sources include local property and specific ownership taxes, state funding per the Colorado School Finance Act, categorical funding, Federal grant funding, tuition and fees. Revenue projections are made based on pupil count projections and the Total Program Funding formula which is comprised of the State's base per pupil amount for all districts plus any specific district factors such as at-risk population, cost of living and district size. These factors are applied to prior year's historical trending to forecast future revenues. Additional details on revenue sources and the projection process are presented in the Executive Summary Section titled "Where the Money Comes From" and "General Fund Revenue Assumptions".

Expenditures: Expenditure needs of the District, including adjustments for compensation and inflation are analyzed and addressed through available funds including enrollment growth, budget realignment, periodic program evaluation and historical trending. The District will evaluate and review expenditures with consideration of the following factors: analyzing non-instructional versus instructional expenses, class size adjustments, program effectiveness and efficiency studies. A review of the District's expenditure projections are presented in the Executive Summary Section titled "General Fund Expenditure Assumptions."

Budget Publication and Adoption

The Board of Education of the District must adopt a budget and appropriation resolution for each fund for FY 2024-2025. In accordance with state law, the budget shall include actual revenues and expenditures in detail for the last completed fiscal year and revenues and expenditures anticipated, budgeted or both, for the current fiscal year and proposed revenues and expenditures for the ensuing fiscal year. C.R.S. 22-44-105(1)

Notice of Budget Publication: The proposed budget is required to be submitted to the Board of Education at least 30 days prior to the beginning of the fiscal year (by May 31st). Within ten days after the submission of the proposed budget, the Board of Education must publish a notice stating that the proposed budget is on file at the principal administrative offices of the District; that the proposed budget is available for inspection during reasonable business hours; that any person paying school taxes in the District may file or register an objection thereto at any time prior to its adoption; and that the Board of Education of the District will consider adoption of the proposed budget for the ensuing fiscal year on the date, time and place specified in the notice. C.R.S. 22-44-109(1)

State law requires that a public meeting be held at which the proposed budget will be considered. C.R.S. 22-44-110(1)

Budget Adoption: The Board of Education must adopt a budget for each fiscal year prior to the beginning of the fiscal year (July 1st). C.R.S. 22-44-103(1) After adoption of the budget, the Board may modify the budget any time prior to January 31st of the fiscal year for which the budget was adopted. Changes to the budget after January 31st are authorized under supplemental budget provisions. C.R.S. 22-44-110(5)

Budget and Appropriation Resolution: The Board of Education must adopt the budget by appropriation resolution duly recorded prior to the beginning of the fiscal year. The appropriation resolution must specify the amount of money appropriated to each fund. The amounts appropriated to a fund must not exceed the amount thereof as specified in the adopted budget. C.R.S. 22-44-107(1)(2)

The Board of Education cannot expend any monies in excess of the amount appropriated by resolution for a particular fund. C.R.S. 22-44-115

Budget Filing: The budget is to remain on file at the main administrative office of the District throughout the year and must be open for public inspection during reasonable business hours. C.R.S. 22-44-111(1)

Failure to Adopt a Budget: If the budget and appropriation resolution are not adopted, 90 percent of the last duly adopted budget and appropriation resolution shall be deemed to be budgeted and appropriated. C.R.S. 22-44-104

Amendments or Revisions of Budget

The Board of Education, or management, may amend the District's budget, adopted in June of the year prior to the budget year. The Board of Education may revise the total budget for any funds due to unforeseen circumstances, which did not exist at the time of the original budget adoption, such as emergencies or unanticipated revenues.

In accordance with State of Colorado Revised Statutes C.R.S. 22-44-110(5), after adoption of the budget, the Board of Education may review and change the budget, with respect to both revenues and expenditures, at any time prior to January 31st of the fiscal year for which the budget was adopted. After January 31st, the budget may not be changed; except where funds for a specific purpose, from other than ad valorem taxes, subsequently becomes available to meet a contingency need. The Board of Education may adopt and appropriate a supplemental budget for expenditures not to exceed the amount of the additional funds.



James Irwin Charter School

Capital Budget Program Schedule

In November, 2018, voters approved \$180 million in General Obligation bonds. These funds provide the resources for renovations and additions throughout the District. Below is a timeline for projects from Fiscal Years 2018-2019 to 2024-2025 to include planning, design, construction and post construction.

HARRISON SCHOOL DISTRICT TWO BUILDING FUND PROJECT START AND END DATES NOVEMBER 2018 VOTER APPROVED \$180 MILLION BOND				
Project	Start Date		End Date	
Bricker Elementary	March	2022	December	2023
Centennial Elementary	November	2018	December	2019
Giberson Elementary	March	2023	December	2024
Monterey Elementary	April	2021	December	2022
Oak Creek Elementary	August	2020	December	2021
Otero Elementary	November	2018	December	2019
Soaring Eagles Elementary	December	2020	March	2023
Stratmoor Hills Elementary	July	2019	August	2021
Stratton Meadows Elementary	July	2019	August	2021
Turman Elementary	March	2022	December	2023
Wildflower Elementary	April	2021	December	2022
Carmel Middle School	April	2019	September	2022
Fox Meadow Middle School	March	2023	December	2024
Panorama Middle School	March	2022	December	2023
Harrison High School	April	2019	December	2021
Sierra High School	April	2021	December	2023
Mountain Vista Community K-8	November	2018	December	2024
Mountain Vista Home School	June	2021	December	2022
Sand Creek International	November	2018	April	2020
Finance Center	July	2023	December	2024

Participation in the Budget Process

Invitation to Participate

All interested individuals are invited and encouraged to participate in the annual budget development process. Community members' suggestions and input are important to the decision making processes involved in developing the annual budget.

Parents, community members, staff and students may become involved in a number of ways:

- Parent/teacher organizations in the schools
- Advisory groups and committees such as District Accountability Committee (DAC) which focus on a number of common concerns and interests
- Board of Education meetings during which budget recommendations are reviewed and discussed in detail

Contact Information

For more information on how to provide suggestions or to contact the groups that are currently working with Harrison School District Two, please contact:

- The principal of a neighborhood school
- The Communications office of the District
- The Financial Services office of the District

The District website also provides contact information as well as information on schools, departments, programs and financial data: www.hsd2.org.



Centennial Elementary and Switchbacks FC

Board Policies and Procedures

Harrison School District Two develops its financial plan and budget according to the Board of Education's adopted policies and procedures. This section highlights those Board Policies which directly impact the financial planning and budgeting process. A complete document containing all Board of Education policies can be viewed on the Harrison School District Two website at <https://go.boarddocs.com/co/hsd2/Board.nsf/Public>

GOVERNANCE CULTURE

GC-1 Board Purpose

GC-2 Governing Commitments

GC-2E Student Board Representative to the School Board

GC-3 Board Job Description

GC-4 Officers' Roles

GC-5 Board Committees

GC-6 Annual Work Plan

GC-7 Board Members' Code of Conduct

GC-8 Board Member Conflict of Interest

GC-9 Process for Addressing Board Member Violations

BOARD/SUPERINTENDENT RELATIONSHIP

B/SR-1 Single Point of Connection

B/SR-2 Single Unit Control

B/SR-3 Staff Accountability

B/SR-4 Authority of the Superintendent

B/SR-5 Superintendent Accountability

B/SR-5E Annual Summative Evaluation of the Superintendent

OPERATIONAL EXPECTATIONS

- OE-01 Global Operational Expectation
- OE-02 Emergency Superintendent Succession
- OE-03 Treatment of Stakeholders
- OE-04 Personnel Administration
- OE-05 Learning Environment/Treatment of Students
- OE-06 Financial Planning
- OE-07 Financial Administration
- OE-08 Asset Protection
- OE-09 Communicating with the Board
- OE-10 Communicating with the Public
- OE-11 Instructional Program
- OE-12 Student Discipline
- OE-13 Facilities

RESULTS

- R-1 Academic Performance
- R-2 Personal Development and Success
- R-3 Contributing to the Common Good

Mission Statement: *Graduate college and career-ready students with the knowledge, skills, attitudes and behaviors to personally succeed and contribute to the common good.*

SUMMARY

Board of Education Coherent Governance

FINANCIAL SECTION





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Harrison School District Two

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HARRISON SCHOOL DISTRICT TWO BUDGET DEVELOPMENT ASSUMPTIONS

The mission of Harrison School District Two is to graduate college and career ready students with the knowledge, skills, attitudes and behaviors to personally succeed and contribute to the common good. We will be successful as a district by ensuring the core beliefs are at the center of everything we do with our students and community. These beliefs include:

- All students are capable of excellence
- Our purpose is to maximize student success
- The well-being of our students, staff, families and community is worthy of our investment

Harrison School District Two has a rich history within the community and the diversity in the District is a strength, providing direction for the future. Acknowledging this, the District maintains a three year strategic plan.

A plan was created to ensure all students have access to high-quality schools and learning experiences preparing them for the future. To meet this goal, the focus is on three District priorities - Classroom, Culture and Community.

- ✓ Ensure academic and social-emotional needs of all students while providing equitable opportunities through student-driven culture and career-connected learning.
- ✓ Maintain a collaborative environment of trust, integrity and transparency through activating student, staff and community voice.
- ✓ Developing and sustaining the community through expanding community hubs in all schools and cultivating family, school and community partnerships.

This budget and financial plan provides for the strategic goals and directions of the District. Goals for educational values and needs have been assessed and financials resources have been allocated towards these goals. School budgets are prepared in conjunction with specific school improvement plans and focus areas. The budget and financial plan for Fiscal Year 2024-2025 has been developed to provide an excellent learning opportunity for the students of the District, aligning financial resources with District Core Beliefs.

FUNDS

Operating Funds

General Fund is the main operating fund of the District and includes the operating budgets for the schools and departments.

Insurance Reserve is a sub fund of the General Fund and is used to record expenditures for risk-related activities.

Nutrition Services Fund is a special revenue fund used to record financial transactions related to the nutrition service operations.

Designated Purpose Grants Fund includes certain designated restricted local, state and federal grants.

Pupil Activity Fund is a special revenue fund used to record financial transactions related to school sponsored organizations and activities

Non-Operating Funds

Bond Redemption Fund is a debt services fund used to record the revenues received from a tax levy and the associated expenditures to satisfy the indebtedness obligations.

Building Fund is a capital projects fund that allows acquiring capital sites, buildings and equipment as identified by a related bond issue.

Capital Reserve Fund is a capital projects fund and is used to account for acquisition of land, improvements, construction of structures or additions to existing structures and acquisition of equipment and furnishings.

Land Trust Fund is classified as a capital projects fund which is used to record permit fees and the authorization for capital expenditures.

REVENUE

Local Revenue

Property tax is a major funding source for the District, allocated to both General Fund and the Bond Redemption Fund. Property tax assessments are completed every two years by the county assessor's office. All real property is reappraised every odd-numbered year. A 24-month period

is used for the assessment. For the 2023 property value assessments, a period from July 1, 2020 through June 30, 2022 was used for appraisals. Each year, the school district certifies a mill levy in December, which is then sent to the county assessor's office. The county assessor sends out the tax notices to each property owner at the beginning of the calendar year. The majority of the property taxes are collected during the months of February through June by the county and are forwarded to each school district monthly. Property taxes account for over 12 percent of the General Fund revenue and are estimated to be \$20.9 million in Fiscal Year 2024-2025. Property taxes provide nearly 98 percent of the funding for the Bond Redemption Fund, estimated to be \$14.4 million in Fiscal Year 2024-2025.

The School Finance Act allows for additional revenue to be raised with voter override approval. The maximum amount that can be approved is 20 percent of a district's total program funding. Harrison School District Two voters approved \$5.75 million which is collected annually. This represents 4.0 percent of the total program funding for D2.

Specific ownership tax is collected by the counties when vehicles are registered. A portion of this tax is allocated to the school district and is recorded in the General Fund. D2 is expected to collect \$3.6 million in Fiscal Year 2024-2025.

Other local revenue sources include interest earnings on investments, field trip charges, admissions, tuition, indirect costs, services provided to charter schools and other local sources.

State Revenue

The largest source of revenue for the District is derived from state funding based on the 1994 Public School Finance Act, commonly referred to as Total Program Funding and is recorded in the General Fund. Total Program Funding is mandated by state statute, C.R.S. 22-54-104 and is revised each year. This legislation requires that all schools in Colorado will be funded on a per pupil basis. In Fiscal Year 2024-2025, the major factors that impact funding through this Act is an inflationary increase based on the Denver/Aurora/Lakewood consumer price index, a reduction in the budget stabilization factor, and student enrollment. For Fiscal Year 2024-2025 the inflationary factor is 5.2%, a change of 2.8% from the prior year of 8.0%. Current economic conditions increased the amount of revenue available to the state, thereby buying down the Budget Stabilization Factor to zero.

The projected per pupil revenue is \$11,492 which is \$749 more per pupil than the prior fiscal year. The District estimates to receive \$132.9 million in state equalization funding for Fiscal Year 2024-2025, representing an increase of \$9.5 million from the previous year. Included is \$3.79 million for Mill Levy Override Match and funding as a result of the October 2022 Pupil Count Audit (awaiting final audit results from CDE), estimated to be \$2.8 million, including Charter Schools. State equalization funding provides 77 percent of the General Fund revenue.

Personnel cost factor varies by school district and is based on enrollment size. The factor increases as enrollment increases, from a low of .7992 to .9050 for the largest districts. The personnel cost factor for Harrison School District Two is currently .8893.

Non-personnel cost factor is basically the difference between 100 and the district's personnel cost factor ranging from .0950 to .201. The non-personnel cost factor for Harrison School District Two is .1107.

The cost of living factor is certified by the Legislative Council to the Department of Education for each school district based on a cost-of-living analysis. This factor reflects differences among the 178 school districts for costs of services, goods and housing costs. This analysis is required every two years. The factor is applied only to the percentage of the statewide base funding allocated for personnel costs. The cost of living factor ranges from 1.014 to 1.65, with Harrison's factor at 1.209.

District size factor provides additional funds for districts with smaller student enrollments and ranges from 1.03 to 2.40. The size factor for Harrison is 1.0297.

The Budget Stabilization factor was created as a budget balancing tool for the legislature to use in balancing the state budget in Fiscal Year 2009-2010. Funding allocations were inadequate for the State to fully fund the School Finance Act. This factor is applied as a negative percentage to all schools in the state. In Fiscal Year 2023-2024 the total statewide negative factor was \$141 million, of which \$2.1 million allocated to Harrison School District, representing a reduction in funding of 1.5%. The negative factor has been reduced to zero for Fiscal Year 2024-2025. The total financial impact since inception of the Budget Stabilization Factor has been over \$137 million in lost revenue for Harrison School District.

In addition to program funding provided from the state, additional funds are made available to reimburse school districts for a portion of expenses paid for specific programs. These programs are designed to serve a specific group of students or particular need. Known as "categorical" programs, this includes funding for special education, English language learners, transportation, gifted learners, vocational education and reading intervention.

The Exceptional Children's Educational Act (ECEA) of 1973 provides funds for the District to serve students whose aptitude or competence in abilities, talents, and potential for accomplishment in one or more domains are so exceptional or developmentally advanced that special provisions are required to meet educational programming needs. Funding of \$5.3 million will be available for the District.

The English Language Proficiency Act (ELPA) provides additional support for students who are limited-English proficient. For Fiscal Year 2024-2025, \$471 thousand is allocated to be received.

Public School Transportation Act, Title 22, Article 51 of the Colorado Revised Statutes, allows for the District to be reimbursed for part of the costs associated with transporting students to and from school. This is based on previous school year expenditures and anticipated revenue to be collected of \$741 thousand.

The Colorado Reading To Ensure Academic Development Act (Colorado READ Act) was passed by the Colorado Legislature during the 2012 legislative session. The READ Act focuses on K-3 literacy, assessment, and individual plans for students reading below grade level. This funding will provide the District \$617 thousand in Fiscal Year 2024-2025.

At-Risk Funding is provided through the School Finance Act. This includes students that are considered under the category of "English Language Learner". Additional funding for at-risk students is 12 percent of the base per pupil funding. Over 66 percent of Harrison School District Two students are identified as at-risk. The District is estimated to receive \$13.1 million in funding in Fiscal Year 2024-2025. At-Risk funding accounts for over seven percent of the total General Fund Revenue.

A portion of funding for the Governmental Designated Purpose Grants Fund is provided from state sources. These include such programs as Colorado early literacy, Carl Perkins vocational and Preschool bullying.

Federal Revenue

The majority of federal funding is provided for the Nutrition Services and Governmental Designated Purpose Grants Funds. Programs provide reimbursements and U.S.D.A. commodities for the Nutrition Services Fund and are expected to be over \$5.1 million. Several programs are funded through the Governmental Designated Purpose Grants Fund.

Allocations for Titles I, II and III are determined during the fiscal year. As a result of the COVID-19 pandemic, D2 received over \$19.3 million of funding associated with the Elementary and Secondary School Emergency Relief Fund (ESSER). Federal sources of revenue for the General Fund provide \$208 thousand which include Title VIII Impact Aid, ROTC and Federal Forest and Mineral funding.

Transfers to Other Funds

The District plans to transfer \$52.8 million from the General Fund to other funds:

- Capital Reserve \$2,327,275
- Insurance Reserve \$2,620,000
- Charter Schools \$47,855,132

EXPENDITURES

Student-Based Budgeting (SBB)

Harrison School District 2 has utilized Student-Based Budgeting (SBB) since July 1, 2018 as the District's budgeting process for schools. SBB is a process that moves authority and resources closest to where teaching and learning take place, the local school. At full implementation, SBB allows a higher level of per pupil revenue to be allocated at the site level on a per pupil basis making a direct link between a school's actual enrollment and funding. Student-Based Budgeting responds proactively to initiatives directed at dictating school district financial practices. Financial transparency is heightened by accountability at the local school community level and empowers sites with greater discretion and flexibility.

District staff begin each year analyzing prior year per pupil allocations (PPA) in relation to pupil enrollment by level. For Fiscal Year 2024-2025 the PPA for schools are:

- Elementary school allocations are based on projected enrollment and range from \$3,886 to \$5,140 per pupil
- Middle school allocation: \$4,392 to \$4,452 per pupil
- K-8 school allocation: \$3,861 to \$3,923 per pupil
- High school allocation: \$3,388 to \$3,390 per pupil

Additional resource allocations may be granted to schools for additional factors such as enrollment fluctuations or student need.

Schools allocate funding for teachers, support staff, operating materials and supplies.

Schools are then analyzed to determine additional discretionary allocations per individual educational and support requirements such as counselors, interventionists, literacy coaches and Math Fellows. In addition to discretionary funding, each school is given allocations for non-discretionary positions that are budgeted at the District level. Some of the positions allocated are for Culturally and Linguistically Diverse Education, special education, principal, principal secretary, building engineer and custodian. The District continues to monitor staffing and financial resources available and make decisions necessary to continue to provide excellent educational resources for students.

Salaries

Salaries are the largest component of District expenditures. All District salaries are estimated to be \$92.8 million, or approximately 43.3 percent of the Fiscal Year 2024-2025 budget. General Fund salaries total \$79.2 million, which is 60.6% of the General Fund budget. Salary increases are based on the specific categories of employees and may also be affected by years of service. With salary increases ranging from 4 to 6 percent, salary increases total \$3.6 million in Fiscal Year 2024-2025. An additional \$1.4 million in salary expense will provide 30.6 FTE for 2024-2025, which includes 10.0 certified and 22.0 paraprofessionals for special education.

Employee Benefits

Employee benefits are estimated to be \$30.3 million in 2024-2025, representing 14.1 percent of total expenditures for the District. General Fund benefits are estimated to be \$26.3 million, or 20.2% of General Fund.

The largest cost for employee benefits is the District PERA retirement contribution. The rate for Fiscal Year 2024-2025 is at 21.40 percent for PERA and the Medicare rate will remain at 1.45 percent.

Medical and dental insurance options are provided for employees of the District. The benefit amount is based on the type of coverage and plan chosen. The District changed from Kaiser Permanente to Cigna health insurance beginning July 1, 2023. The 2024-2025 benefit rate for employees choosing the Cigna open access plus in-network medical insurance ranges from \$561.51 to \$1,142.70 per month. A Cigna plan for local plus in-network medical insurance is also available for employees at a reduced cost. The medical benefit rates will increase by 4 percent in 2024-2025.

Health Insurance rates for the open access plus in-network plan:

<u>Health Coverage</u>	<u>Option 1</u>	<u>Option 2</u>	<u>Option 3</u>
Employee Only	\$ 567.13	\$ 565.52	\$ 561.51
Employee and Spouse	\$ 1,028.81	\$ 1,024.95	\$ 1,015.14
Employee and Children	\$ 1,021.45	\$ 1,017.66	\$ 1,008.08
Family	\$ 1,142.70	\$ 1,138.33	\$ 1,127.24

The dental insurance benefit rates will increase slightly from the prior year ranging from \$27.72 to \$66.50 per month.

Life and long-term disability insurance are also provided for most employees. The rates for these benefits are not projected to change.

Operating Budget

The operating budgets include purchased services, supplies, equipment and other objects. Budgeted expenditures have been planned to include:

Purchased Services: \$31.7 million - General Fund, Governmental Designated Purpose Grants and Insurance Reserve Funds represent the largest components.

Supplies: \$14.6 million - General Fund, Governmental Designated Purpose Grants Fund, and Nutrition Fund comprise the majority of expenditures.

Equipment: \$24.4 million – Building Fund represents the largest component.

Utilities: The District utilities budget will increase by \$326 thousand, to \$3.2 million.

Other Objects: \$19.9 million - Bond Redemption Fund principal and interest represents the largest component at \$14.5 million.

FUND BALANCE

All District budgets have been prepared to comply with the Board of Education requirements for maintaining adequate fund balances. Fund balance is maintained to ensure fiscal stability in guarding against unforeseen circumstances and meeting District, state and federal requirements.

GASB 54 mandates that fund balance will be categorized as follows:

- **Restricted** - funds must be set aside for specific purposes and constitutional or legislative provisions. This includes reserves for the Debt Service and Colorado Preschool funds, as well as the required TABOR reserve.
- **Non-spendable** - amounts that are required to be maintained intact, or are not in a spendable form. Included are reserves for inventory and prepaid items.
- **Committed** - funding set aside for a specific purpose. Funds are reserved for long-term compensated absences, risk management, capital projects and other operating reserves.
- **Assigned** - funding intended to be used for a specific purpose, such as multi-year obligations.
- **Unassigned** - funding available.

Pursuant to Article X, Section 20 of the Colorado Constitution, the required TABOR reserve of 3% has been maintained in FY 2023-2024. The General Fund Tabor reserve is estimated to be \$3.3 million at June 30, 2024.

Per Board of Education policy, a reserve of 13 percent of General Fund expenditures is to be maintained which includes the required 3% TABOR reserve. Ending fund balance is projected to be \$26.9 million, which is 20.6 percent of expenditures. This is a reduction of \$780 thousand from the Fiscal Year 2023-2024 estimated ending fund balance. These projections do not include any estimates for underspending, which has occurred in the past. The District has chosen to use available fund balance to mitigate the need for one-time budget reductions. The one-time drawdown of fund balance will continue to fund enhancement of academic achievement and is limited in nature to assure that adequate funds are available moving forward.

ENROLLMENT

In 2021-2022 Harrison School District experienced an overall increase in preschool through 12th grade enrollment of 2.6 percent, to 13,270 students due to the inclusion of Vanguard Charter School and the opening of Aspire Online Academy. Pupil enrollment is projected to remain relatively constant in 2024-2025 at 12,836 students.

The Public School Finance Act allows for districts with declining enrollment to utilize up to five years of averaging in calculating the funded pupil count. The intent is to help reduce the financial impact of lost funding of students and spread the loss of funding up to a five year period. D2 has experienced declining enrollment over the past years, and by utilizing pupil count averaging, has helped to reduce the negative impact of decreased funding. The average funded pupil count is projected to be 12,417.

A large portion of the students enrolled in D2 are considered to be at-risk of successfully completing their education. It is projected that 8,776 students in D2 are considered at risk, which is 71.1 percent, while the state average is 47.2 percent.

HARRISON SCHOOL DISTRICT TWO

REVENUE TREND ANALYSIS

Property Tax is a local revenue source and is recorded in both the General Fund and the Bond Redemption Fund. This funding is based on the mill levy approved by the Board of Education in December of each year and the assessed valuation received from the county. In Fiscal Year 2024-2025, \$35.3 million is budgeted for property tax. Property tax collection rates are expected to remain comparable to the prior year.

Other Local Revenue is comprised of several sources. The largest component is Specific Ownership Tax which is collected by the county when vehicles are registered. Other Local Revenue also includes investment income, indirect costs and services provided to Charter Schools. For Fiscal Year 2024-2025, \$10.1 million is planned to be collected. Other local revenue sources have remained fairly stable through the years, with an increase in Fiscal Year 2021-2022 with the sale of the final \$80 million in bonds which included \$26 million recognized as premium on bonds sold.

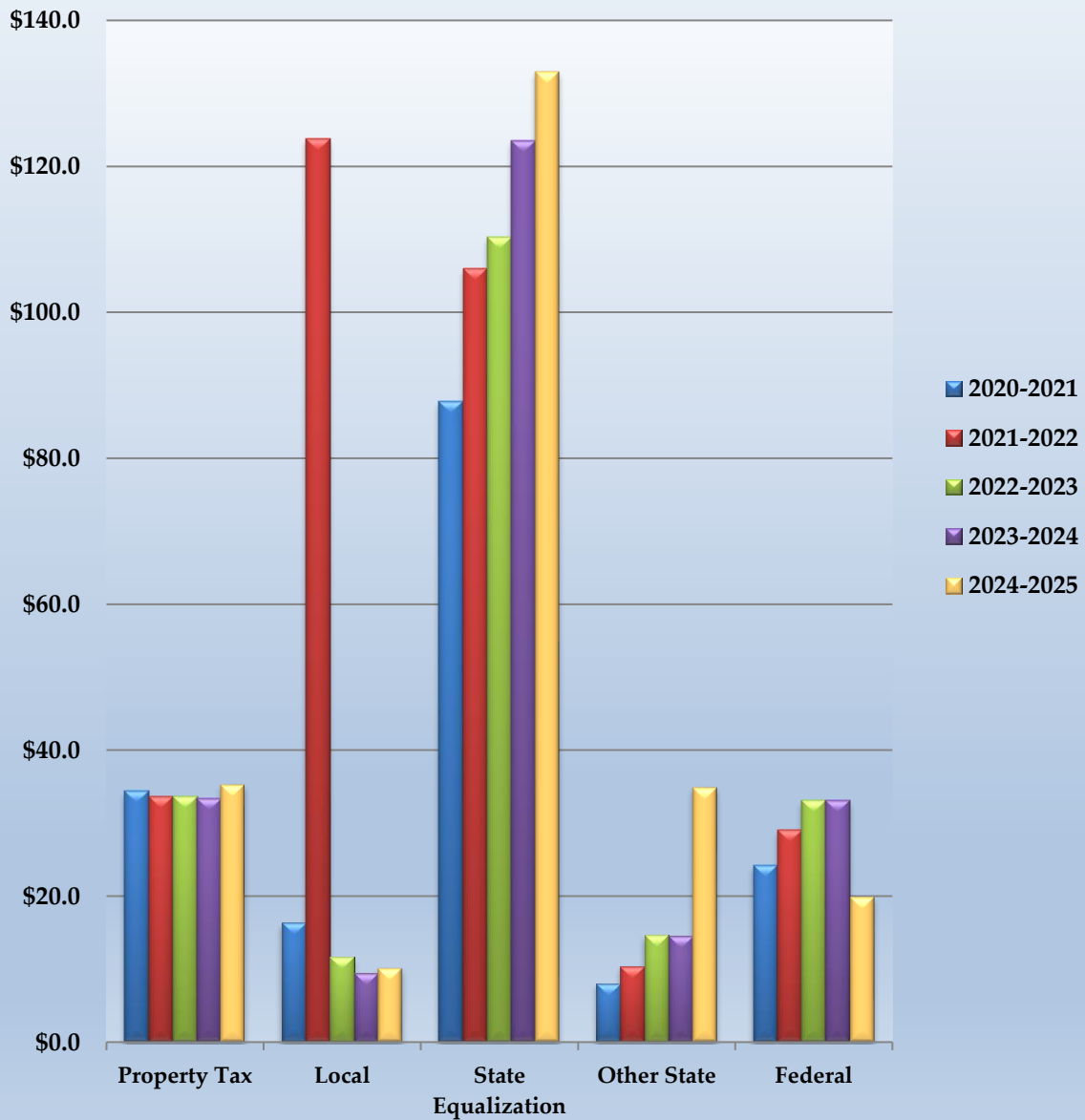
State Equalization is the largest funding source for Harrison School District Two, comprising 77 percent of General Fund gross revenue. State Equalization is a provision of the Public School Finance Act, approved by the Colorado State Legislature each year. All 178 schools districts in the state are funded under this act. The Public School Finance Act funding is further described in the budget development assumptions. The amount budgeted for state equalization revenue is \$133.1 million, which is an increase of \$9.7 million from 2023-2024. This is a result of the 5.2 percent inflationary increase in state funding and the buy down of the Budget Stabilization Factor to zero. State equalization also includes \$3.8 million from the mill levy override match. The fluctuation in the amount of money received from state equalization varies by year and is subject to allocations authorized from the State of Colorado.

Other State Revenue includes funding provided for Special Education, ELPA, Career and Technical Education, Transportation, Kindergarten, Universal Preschool and READ Act programs. Over \$34.9 million is planned to be collected in 2024-2025. An increase is planned in the Designated Purpose Grants Fund to include the Charter School grant allocations.

Federal Revenue provides funding sources for the Designated Purpose Grants Fund, Food Services Fund and General Fund. The District plans to collect nearly \$20 million from federal resources in 2024-2025. This is a reduction of \$14.6 million for one-time federal funding streams associated with COVID-19.

HARRISON SCHOOL DISTRICT TWO
REVENUE TREND ANALYSIS - ALL FUNDS
FISCAL YEARS 2020-2021 TO 2024-2025

Revenue Trends
(in millions)



HARRISON SCHOOL DISTRICT TWO

EXPENDITURE TREND ANALYSIS

Salaries account for 43.4 percent of all District expenditures. In the General Fund, over 60.6 percent is spent on salaries, with the majority (\$46 million) on certified staff for classroom support. Additional teachers and paraprofessionals are also provided through the Designated Purpose Grants Fund. Historically, the District spends over 36 percent of grant funding on staff to help provide an excellent educational opportunity for students.

Over the past few years, D2 has allocated significant financial resources for employee compensation. Fiscal Year 2024-2025 salary increases total \$3.7 million with increases ranging from 4 to 6 percent. Salary increases in Fiscal Year 2023-2024 ranged from 6 to 12 percent. 2022-2023 salary increases ranged from 2 to 5 percent to include a \$1,000 stipend paid to most staff. In Fiscal Year 2021-2022 salary increases ranged from 4 to 12 percent with an additional stipend.

The 2024-2025 General Fund budget includes \$1.4 million for an additional new 30.6 FTE. The majority of these positions are certified staff and paraprofessionals, providing educational support for students. Special education certified staff will be increased by 10 FTE and 22 FTE for paraprofessional positions.

Employee Benefits comprise over 14 percent of the total expenditures for the District and consist of the District PERA retirement contribution, Medicare, health, dental, life and disability insurance benefits.

The PERA employer contribution rate for 2024-2025 remains at 21.40 percent. The PERA rate is set by the legislature and has increased since 2004-2005, when the employer contribution rate was 10.15 percent. Annual PERA increases have ranged from .25 percent to .95 percent over the past years.

Health and dental benefits are provided for most current employees. Beginning in 2021-2022 the health insurance changed from a partially self-funded plan to a fully insured plan provided by Kaiser and transitioned to Cigna for 2023-2024. The benefit amounts vary depending on the type of coverage chosen. The monthly benefit amounts will increase 4 percent from the prior year rates, and range from \$505 for employee only coverage, to \$1,142 for employee and family coverage, depending on the plan chosen.

Harrison is partially self-funded for dental insurance and the monthly benefit amount will increase slightly from the prior year and range from \$27.72 for employee only, to \$66.50 for employee and family coverage.

Other post employment benefits (OPEB) are provided through the Public Employee Retirement Association (PERA) Health Care Trust Fund (HCTF), as required by C.R.S. 24-51-1206. PERA administers this program which provides a premium subsidy to benefit recipients choosing to enroll in the health care program. At June 30, 2023, the District reported a liability of \$5.43 million for its proportionate share of the net OPEB liability, down from \$5.74 million the prior year.

Purchased Services make up nearly 15 percent of total District expenditures, with \$15.3 million of the expenditures in the General Fund. Utility costs and Universal Preschool expenditures are included in purchased services. Within the Health Insurance Fund the planned expenditures have decreased nearly \$11 million over the last three years as a result of moving to a fully insured health care plan. Purchased services in the Building Fund have fluctuated through the years, with a high of \$7.7 million in Fiscal Year 2021-2022. The fluctuation is the result of the 2018 voter approved override election projects nearing completion.

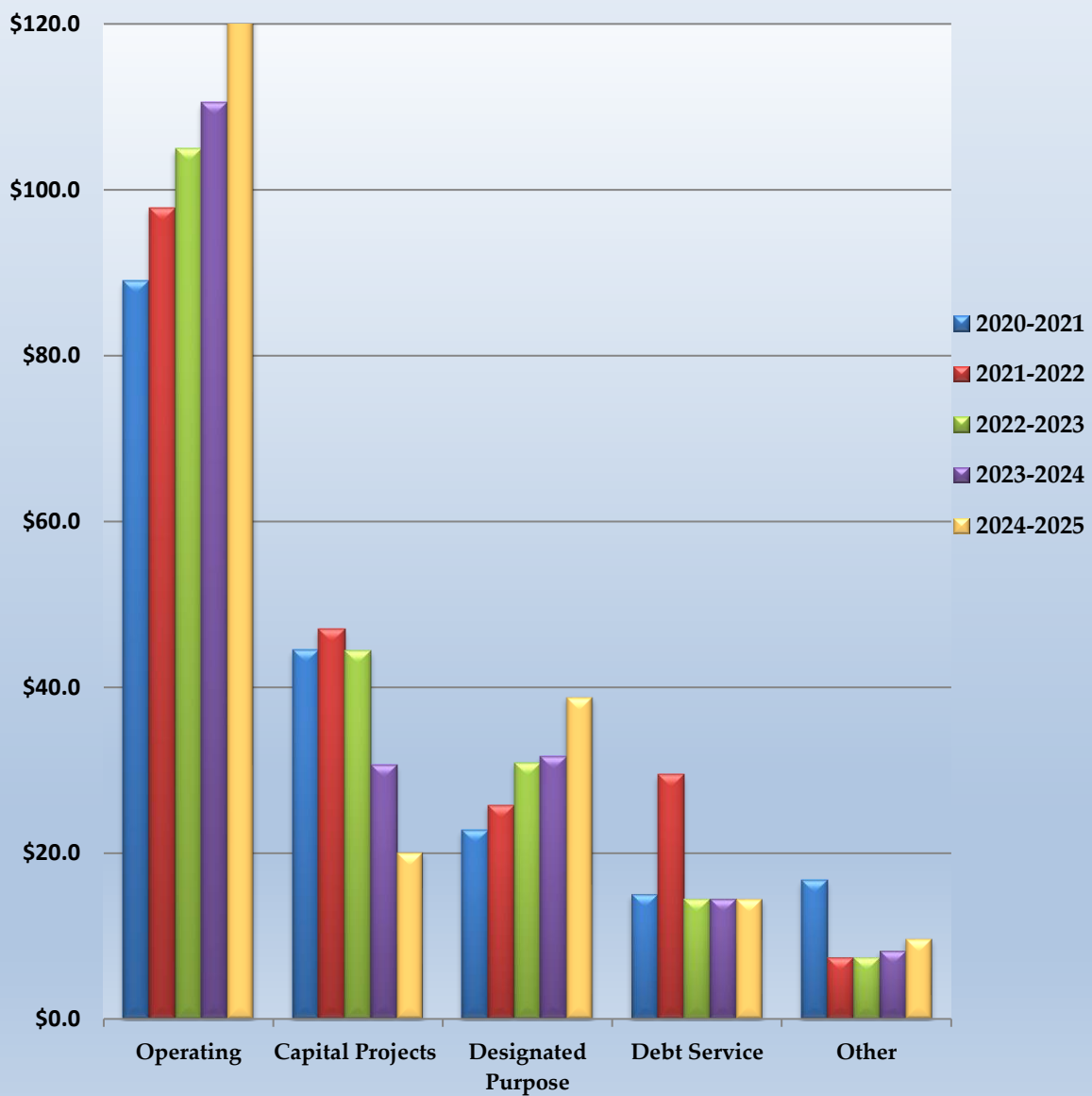
Supplies comprise 7 percent of the total expenditures and are budgeted at \$14.6 million for all funds in Fiscal Year 2024-2025. The majority of supplies are planned to be used in the General Fund and Designated Purpose Grants Funds.

Equipment expenditures are planned for \$24.4 million. Construction projects funded in the Building Fund make up 69 percent of total equipment expenditures and are planned to be \$17 million in 2024-2025. This includes major renovations for several schools projected to be completed in 2024-2025.

Other expenditures include \$14.4 million to service bond debt and is expected to remain at this level through Fiscal Year 2027-2028. During Fiscal Year 2021-2022, the District refinanced outstanding bonds and was able to retire \$13.3 million in existing bonds at a savings to taxpayers of \$1.74 million in current debt.

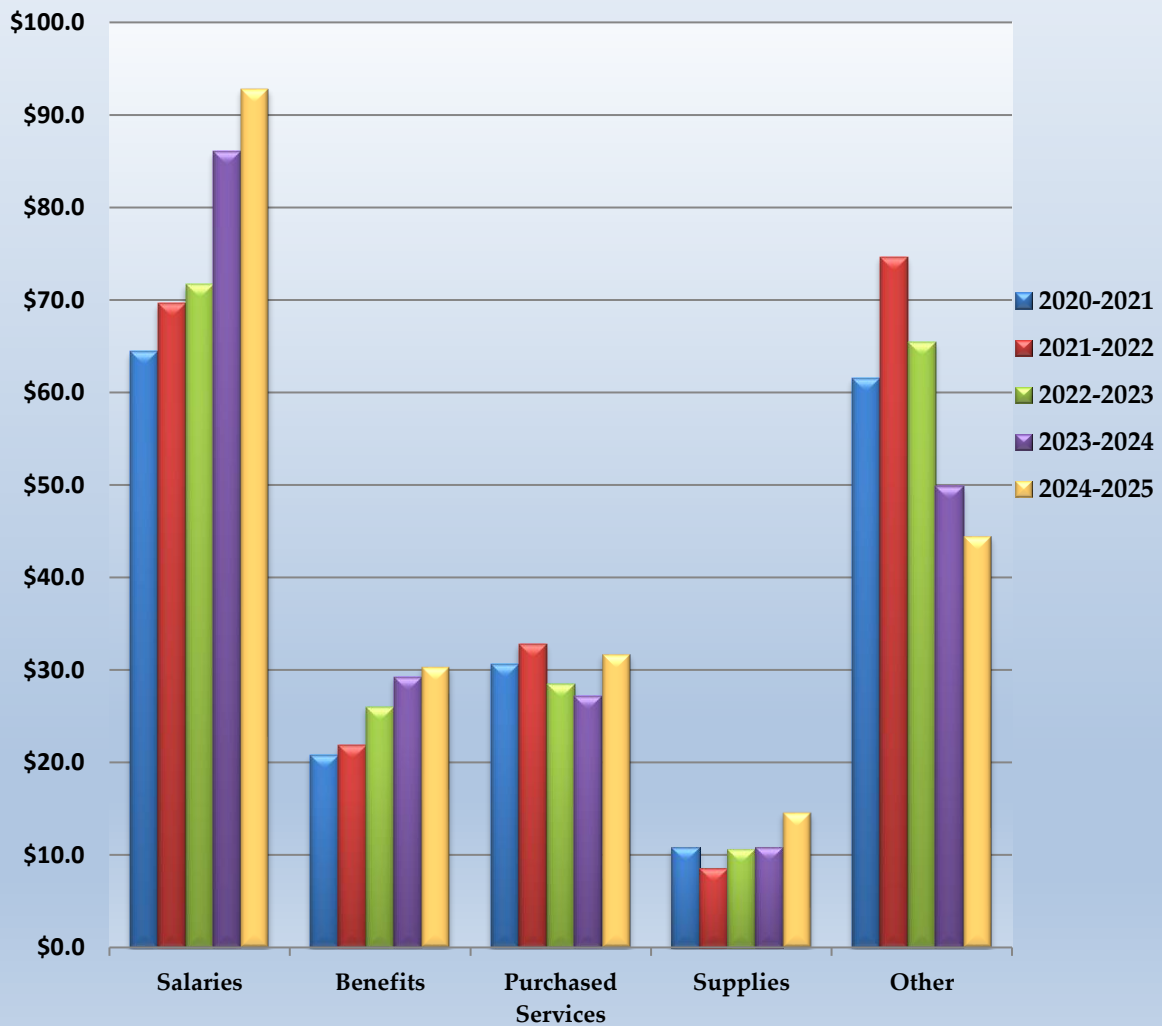
HARRISON SCHOOL DISTRICT TWO
EXPENDITURE TREND ANALYSIS BY FUND
FISCAL YEARS 2020-2021 TO 2024-2025

Expenditure Trends by Fund
(in millions)



HARRISON SCHOOL DISTRICT TWO
EXPENDITURE TREND ANALYSIS BY OBJECT
FISCAL YEARS 2020-2021 TO 2024-2025

Expenditure Trends by Object
(in millions)



HARRISON SCHOOL DISTRICT TWO SUMMARY OF TOTAL BUDGET ALL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FISCAL YEARS 2020-2021 TO 2023-2024					
	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024
	Actual	Actual	Actual	Budget	Estimated Actual
Beginning Fund Balance	\$ 110,000,619	\$ 71,434,979	\$ 127,869,022	\$ 87,702,288	\$ 87,702,288
Revenue					
Local	50,734,216	157,359,938	45,221,581	42,814,792	47,598,042
State	95,770,982	116,355,097	124,966,616	138,031,450	136,011,386
Federal	24,203,109	29,048,185	33,096,439	33,111,728	34,532,316
Transfers	(21,203,517)	(38,826,391)	(41,299,491)	(45,229,852)	(45,410,846)
Total Revenue	149,504,790	263,936,829	161,985,145	168,728,118	172,730,898
Expenditures					
Salaries	64,407,115	69,647,542	71,668,676	86,061,920	80,757,729
Benefits	20,800,760	21,855,553	26,009,764	29,231,474	25,949,337
Purchased Services	30,572,643	32,815,719	28,470,219	27,122,425	28,655,210
Supplies	10,775,378	8,524,547	10,645,247	10,823,917	10,121,564
Equipment	45,500,955	41,356,985	46,911,274	31,508,543	23,754,656
Other Objects	16,013,579	33,302,440	18,446,699	18,365,843	17,791,896
Total Expenditures	188,070,430	207,502,786	202,151,879	203,114,122	187,030,392
Ending Fund Balance	\$ 71,434,979	\$ 127,869,022	\$ 87,702,288	\$ 53,316,284	\$ 73,402,794

Explanation of changes in revenue, expenditures and fund balance

Enrollment for Fiscal Year 2024-2025 is expected to remain constant from 2023-2024 with no expected significant changes.

Revenue was significantly increased in Fiscal Year 2021-2022 due to additional funding provided through the CARES Act, a result of the COVID-19 pandemic. This additional funding will continue to be spent through September 30, 2024 when this federal funding ends. General Fund funding is increased in Fiscal Year 2024-2025 by 5.2% for the inflationary increase in the Public School Finance Act. This inflationary increase is lower than the 8.0% increase for Fiscal Year 2023-2024. In Fiscal Year 2021-2022, the District sold \$80 million in bonds remaining from the 2018 election approved by voters with an additional \$26 million realized in bond premium revenue.

A significant investment has been in compensation for all employees. D2 continues to experience labor shortages and is making a concerted effort to increase salaries in order to fully staff and retain employees.

HARRISON SCHOOL DISTRICT TWO SUMMARY OF TOTAL BUDGET ALL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FISCAL YEARS 2024-2025 TO 2027-2028				
	2024-2025	2025-2026	2026-2027	2027-2028
	Budget	Projection	Projection	Projection
Beginning Fund Balance	\$ 73,402,794	\$ 45,195,639	\$ 32,705,102	\$ 23,742,168
Revenue				
Local	45,438,585	44,527,579	44,564,094	44,547,473
State	167,913,385	168,293,192	170,951,531	175,222,494
Federal	19,908,931	16,818,701	17,680,919	17,795,383
Transfers	(47,731,484)	(49,425,094)	(50,909,503)	(52,415,825)
Total Revenue	185,529,417	180,214,378	182,287,041	185,149,525
Expenditures				
Salaries	92,776,323	91,365,302	91,433,263	91,502,849
Benefits	30,301,981	29,897,879	29,910,675	29,923,826
Purchased Services	31,675,316	29,783,575	29,857,119	29,927,743
Supplies	14,568,477	14,097,810	14,174,825	14,253,612
Equipment	24,446,045	8,153,704	6,531,814	6,528,562
Other Objects	19,968,430	19,406,645	19,342,279	19,354,463
Total Expenditures	213,736,572	192,704,915	191,249,975	191,491,055
Ending Fund Balance	\$ 45,195,639	\$ 32,705,102	\$ 23,742,168	\$ 17,400,638

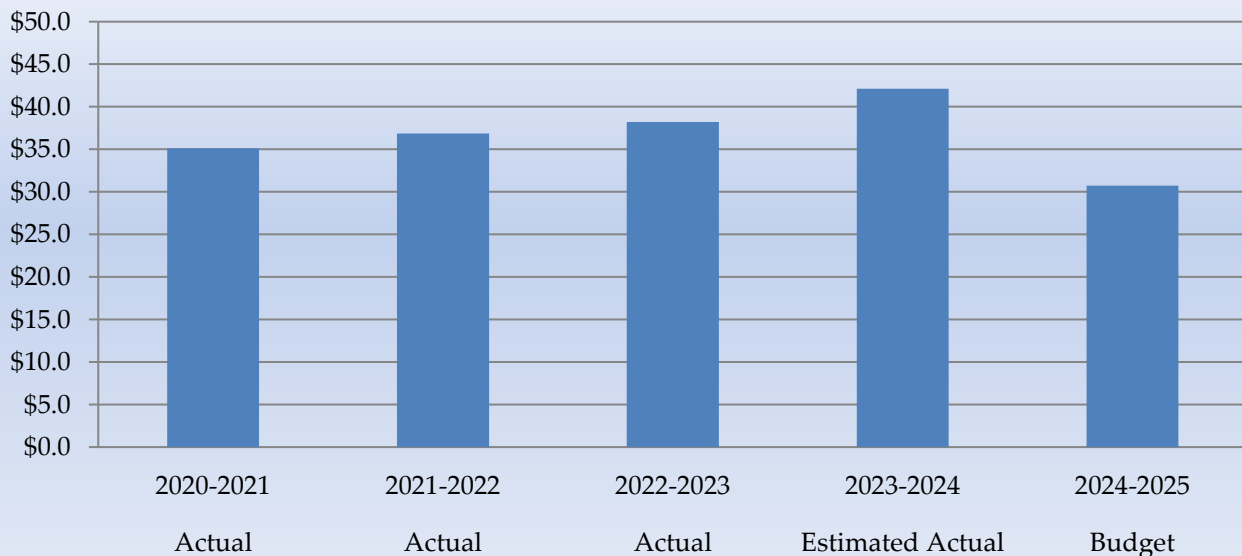
The Designated Purpose Grants Fund reflects the CARES Act funding drawing to a close, resulting in a reduction of staff. Ongoing Building Fund projects funded from the November 2018 bond election should be completed in 2025-2026. Building Fund spending in Fiscal Year 2024-2025 is expected to be \$16.9 million, a decrease of \$10.9 million from planned spending in 2023-2024.

A decrease in Ending Fund Balance beginning in Fiscal Year 2020-2021, is mainly the result of Building Fund spending associated with the construction of capital projects planned in the 2018 voter approved bond issue. This spend down of fund balance will continue through 2025-2026, when the bond projects are scheduled to be completed. The projected expenditures do not include an estimate for underspending which has occurred in the past and may continue in the future. Measures will be taken in future years to maintain adequate fund balances as required by District and Board policy.

HARRISON SCHOOL DISTRICT TWO
SUMMARY OF OPERATING FUNDS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FISCAL YEARS 2020-2021 TO 2023-2024

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024
	Actual	Actual	Actual	Budget	Estimated Actual
Beginning Fund Balance	\$ 30,656,478	\$ 35,122,769	\$ 36,856,041	\$ 38,214,797	\$ 38,214,797
Revenue					
Local	34,220,495	27,279,302	28,931,513	27,477,180	31,348,929
State	95,770,982	116,355,097	124,966,616	138,031,450	136,011,386
Federal	24,203,109	29,048,185	33,096,439	33,111,728	34,532,316
Transfers	(21,203,517)	(39,903,665)	(42,376,766)	(47,557,127)	(47,738,121)
Total Revenue	132,991,069	132,778,919	144,617,802	151,063,231	154,154,510
Expenditures:					
Salaries	64,179,793	69,454,355	71,420,961	85,843,290	80,605,659
Benefits	20,737,882	21,806,759	25,947,843	29,175,699	25,908,737
Purchased Services	29,029,079	24,827,890	26,930,663	25,295,382	27,482,682
Supplies	10,763,466	8,520,786	10,637,342	10,803,917	10,121,564
Equipment	2,825,571	3,234,700	4,367,908	3,783,557	3,428,171
Other Objects	988,987	3,201,157	3,954,329	3,105,618	2,683,682
Total Expenditures	128,524,778	131,045,647	143,259,046	158,007,463	150,230,495
Ending Fund Balance	\$ 35,122,769	\$ 36,856,041	\$ 38,214,797	\$ 31,270,565	\$ 42,138,812

Ending Fund Balance
(in millions)



HARRISON SCHOOL DISTRICT TWO
SUMMARY OF OPERATING FUNDS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FISCAL YEARS 2024-2025 TO 2027-2028

	2024-2025	2025-2026	2026-2027	2027-2028
	Budget	Projection	Projection	Projection
Beginning Fund Balance	\$ 42,138,812	\$ 30,743,083	\$ 19,944,801	\$ 11,087,951
Revenue				
Local	30,006,691	29,847,966	29,988,584	30,008,584
State	167,913,385	168,293,192	170,951,531	175,222,494
Federal	19,908,931	16,818,701	17,680,919	17,795,383
Transfers	(50,058,759)	(51,752,369)	(53,236,778)	(54,743,100)
Total Revenue	167,770,248	163,207,490	165,384,256	168,283,361
Expenditures:				
Salaries	92,620,039	91,202,767	91,264,226	91,327,051
Benefits	30,265,647	29,860,455	29,872,128	29,884,123
Purchased Services	30,097,499	28,502,175	28,571,309	28,635,953
Supplies	14,568,477	14,097,810	14,174,825	14,253,612
Equipment	6,686,924	5,879,895	5,871,214	5,863,012
Other Objects	4,927,391	4,462,670	4,487,404	4,515,514
Total Expenditures	179,165,977	174,005,772	174,241,106	174,479,265
Ending Fund Balance	\$ 30,743,083	\$ 19,944,801	\$ 11,087,951	\$ 4,892,047



<p style="text-align: center;">HARRISON SCHOOL DISTRICT TWO FINANCIAL FORECASTS</p>

Operating Funds

General Fund

Revenue forecasts include estimates of inflationary increases for Total Program Funding which is the largest component of revenue and is funded through the state. Since 2009-2010, the state has experienced budget shortfalls and created a budget balancing tool for the legislature to use in the state budget (called the Budget Stabilization Factor). Each year for planning purposes, special attention is focused on this budget shortfall and the impact it has on schools. In Fiscal Year 2024-2025, the budget stabilization factor has been reduced to zero.

Property tax collection rates are analyzed and used to forecast future collections.

Specific ownership taxes are reviewed and based on anticipated changes in the sales of vehicles.

Services provided to Charter Schools and indirect costs are also funding sources for the General Fund.

State categorical fund sources, such as ELPA, transportation, career and technical education, special education, gifted and talented, Universal Preschool and Read Act funds are projected to include an anticipated inflationary increase provided by the State of Colorado through the Public School Finance Act.

Salary increases are not included in future year projections, rather an analysis of available resources will be reviewed each year for funding potential.

A percentage increase to the PERA benefit is included, if necessary, in outgoing years based on current legislative requirements. Medical benefit rates are reviewed annually and increases are incorporated into budget planning.

Utility usage and planned rates are monitored for potential changes as necessary.

While future years may show a draw down of fund balance, projections do not include any estimates for savings realized from underspending of the expenditure budget or vacancy savings. Savings are analyzed annually and will be incorporated into future budgets as appropriate.

Fund balance requirements are continuously reviewed to assure compliance with Board of Education policies, GFOA recommendations and financial best practices. When necessary, cost containment measures and expenditure reductions are incorporated into the planning. Planned draw-down of available fund balance may be used to mitigate the need for potential reductions.

Insurance Reserve

The largest expenditures are for workers compensation, property and liability insurances. Planned increases are projected using historical costs and any anticipated future increases based on discussions with the insurers. The transfer from General Fund is monitored closely to maintain an adequate fund balance.

Nutrition Services

Both revenue and expenditures have remained fairly consistent through the years. Any planned changes to the program are evaluated and included in future year forecasts. Any increases to fund balance will be appropriately utilized for programmatic one-time expenditures and in consultation with CDE's School Nutrition Unit.

Designated Purpose Grants

Funding provided through the federal stimulus funding has significantly expanded the opportunity to provide much needed academic needs for the next several years.

Pupil Activity

Fund raising efforts were significantly slowed due to the impact of COVID-19. As schools returned to in person learning and the health impact of COVID-19 lessened, fund raising efforts have resumed. A slight draw down of fund balance is planned in future years.

Debt Service Fund

Bond Redemption

Revenue is based on mills levied on homeowners and collected through property tax to ensure appropriate revenues are available to meet expenditures and provide for adequate fund balance. Expenditures are projected based on a multi year debt payment schedule.

Capital Projects Funds

Building

With the successful passage of a bond issue approved by the voters in November 2018, construction projects have been planned through 2024-2025. This revenue will provide funding for outstanding projects and expand and enhance facilities within the District. As projects near completion, fund balance will be used for remaining expenditures with current estimates projecting completion in 2025-2026.

Capital Reserve

District staff review and prioritize the capital projects needed to be completed on a yearly basis. With the current use of funds available in the Building Fund for capital projects, emphasis has been placed on providing financial resources through the Capital Reserve Fund to address the most critical project needs. A transfer from General Fund provides the majority of funding available for the Capital Reserve Fund.

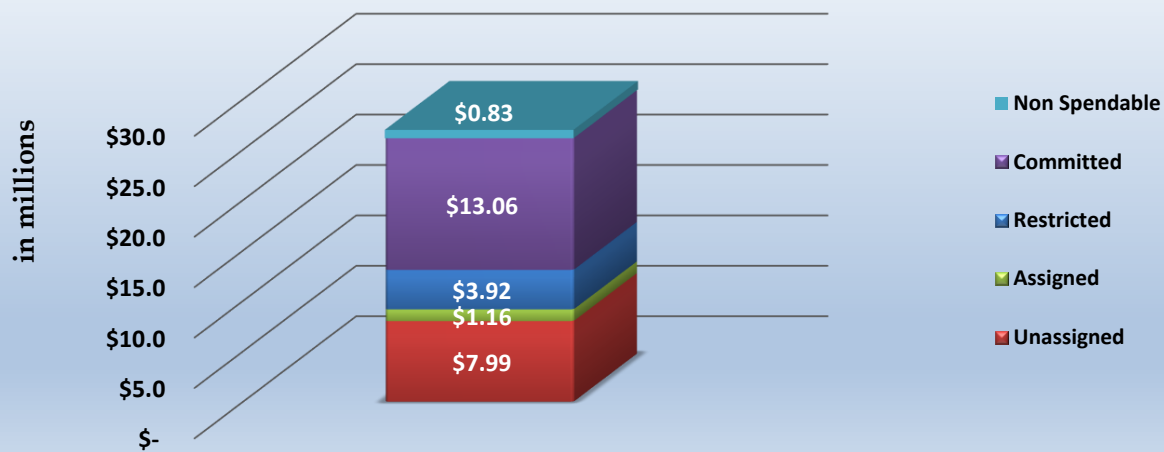
Land Trust

Revenue from permit fees associated with new residential building growth in the District are reviewed and planned for. For 2024-2025, funding in this budget will be allocated for field work and updates at schools. Yearly expenditures are dependent on current available resources.

HARRISON SCHOOL DISTRICT TWO
GENERAL FUND
SUMMARY OF REVENUE, EXPENDITURES AND FUND BALANCE
FISCAL YEARS 2020-2021 TO 2024-2025

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024 Estimated	2024-2025
	Actual	Actual	Actual	Budget	Actual	Budget
Beginning Fund Balance	\$ 26,554,168	\$ 33,331,659	\$ 32,445,586	\$ 33,748,541	\$ 33,748,541	\$ 37,616,052
Revenue	118,563,093	139,964,992	150,265,777	161,724,358	164,161,470	172,630,522
Transfers Out	(22,745,248)	(42,980,476)	(44,032,838)	(49,577,127)	(49,758,121)	(52,678,759)
Total Revenue and Transfers Out	95,817,845	96,984,516	106,232,939	112,147,231	114,403,349	119,951,763
Total Available Resources	122,372,013	130,316,175	138,678,525	145,895,772	148,151,890	157,567,815
Expenditures	89,040,354	97,870,589	104,929,984	118,160,681	110,535,838	130,613,447
Total Uses	89,040,354	97,870,589	104,929,984	118,160,681	110,535,838	130,613,447
Total Resources Over (Under) Total Uses	6,777,491	(886,073)	1,302,955	(6,013,450)	3,867,511	(10,661,684)
Ending Fund Balance	\$ 33,331,659	\$ 32,445,586	\$ 33,748,541	\$ 27,735,091	\$ 37,616,052	\$ 26,954,368
Fund Balance as a Percent of Expenditures	37.43%	33.15%	32.16%	23.47%	34.03%	20.64%

Ending Fund Balance Estimated June 30, 2025
Budgetary GASB 54 Fund Balance



Estimated Ending Fund Balance	Amount
Non Spendable	\$ 825,241
Committed	13,061,349
Restricted	3,918,400
Assigned	1,158,296
Unassigned	7,991,082
Total Ending Fund Balance	\$ 26,954,368

HARRISON SCHOOL DISTRICT TWO GENERAL FUND SUMMARY OF REVENUES FISCAL YEARS 2020-2021 TO 2023-2024					
	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024 Estimated
	Actual	Actual	Actual	Budget	Actual
Beginning Fund Balance	\$ 26,554,168	\$ 33,331,659	\$ 32,445,586	\$ 33,279,843	\$ 33,748,541
Local Revenue					
Property Tax	18,601,999	19,047,981	19,227,507	18,814,945	21,121,338
Specific Ownership Taxes	3,937,072	3,719,222	3,554,254	3,600,000	3,600,000
Investment Earnings	36,607	65,848	902,456	500,000	1,500,000
Indirect Costs and Overhead	422,640	1,555,038	3,031,206	1,220,000	2,000,000
Services Provided					
Charter Schools	1,103,474	1,315,835	613,306	1,565,540	1,900,000
Other Local	466,266	312,507	299,269	322,695	293,000
Total Local Revenue	24,568,058	26,016,431	27,627,998	26,023,180	30,414,338
State Revenue					
State Equalization	87,756,743	105,995,366	110,270,810	123,547,535	123,405,747
PERA On-Behalf Payment	-	1,451,912	3,960,297	1,500,000	1,500,000
ELPA	760,126	350,877	391,627	385,700	450,631
Transportation	761,054	685,436	664,441	710,900	703,791
Career and Technical Education	90,021	47,221	89,163	93,200	64,000
Special Education	2,946,776	3,316,358	4,771,789	4,994,694	5,066,500
Gifted Education	110,190	113,519	127,685	137,100	131,650
Read Act	494,244	494,226	534,156	616,800	526,419
Charter Capital					
Construction	763,969	1,219,648	1,525,669	1,250,400	1,690,648
Other State Revenue	66,922	57,752	60,274	2,323,121	-
Total State Revenue	93,750,045	113,732,315	122,395,911	135,559,450	133,539,386
Federal Revenue	244,990	216,246	241,868	141,728	207,746
Total Revenue	118,563,093	139,964,992	150,265,777	161,724,358	164,161,470
Transfers Out	(22,745,248)	(42,980,476)	(44,032,838)	(49,577,127)	(49,758,121)
Total Revenue and Transfers Out	\$ 95,817,845	\$ 96,984,516	\$ 106,232,939	\$ 112,147,231	\$ 114,403,349

HARRISON SCHOOL DISTRICT TWO GENERAL FUND SUMMARY OF REVENUES FISCAL YEARS 2024-2025 TO 2027-2028				
	2024-2025	2025-2026	2026-2027	2027-2028
	Budget	Projections	Projections	Projections
Beginning Fund Balance	\$ 37,616,052	\$ 26,954,368	\$ 16,625,956	\$ 8,149,092
Local Revenue				
Property Tax	20,924,156	21,274,231	21,429,849	21,429,849
Specific Ownership Taxes	3,600,000	3,600,000	3,600,000	3,600,000
Investment Earnings	750,000	250,000	250,000	250,000
Indirect Costs and Overhead	1,300,000	1,300,000	1,300,000	1,300,000
Services Provided Charter Schools	1,565,540	1,565,540	1,565,540	1,565,540
Other Local	761,695	761,695	761,695	761,695
Total Local Revenue	28,901,391	28,751,466	28,907,084	28,907,084
State Revenue				
State Equalization	132,955,275	134,969,682	138,002,621	141,918,884
PERA On-Behalf Payment	1,500,000	1,500,000	1,500,000	1,500,000
ELPA	470,700	484,800	499,300	514,300
Transportation	740,800	763,000	785,900	809,500
Career and Technical Education	68,800	70,900	73,000	75,200
Special Education	5,326,200	5,486,000	5,650,600	5,820,100
Gifted Education	138,800	143,000	147,300	151,700
Read Act	616,800	616,800	616,800	616,800
Charter Capital Construction	1,704,010	1,704,010	1,704,010	1,704,010
Other State Revenue	-	-	-	-
Total State Revenue	143,521,385	145,738,192	148,979,531	153,110,494
Federal Revenue	207,746	207,746	207,746	207,746
Total Revenue	172,630,522	174,697,404	178,094,361	182,225,324
Transfers Out	(52,678,759)	(54,412,369)	(55,957,778)	(57,469,100)
Total Revenue and Transfers Out	\$ 119,951,763	\$ 120,285,035	\$ 122,136,583	\$ 124,756,224

HARRISON SCHOOL DISTRICT TWO
GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES BY OBJECT
FISCAL YEARS 2020-2021 TO 2023-2024

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024 Estimated
	Actual	Actual	Actual	Budget	Actual
Salaries					
Administrator	\$ 6,813,739	\$ 6,805,418	\$ 7,062,679	\$ 7,269,134	\$ 7,600,000
Professional - Instructional	32,370,442	35,189,787	35,493,677	42,964,685	39,200,000
Professional - Other	3,298,863	4,079,448	4,545,919	5,089,264	5,200,000
Paraprofessionals	4,014,936	4,387,444	5,153,567	6,618,591	5,750,000
Administrative and Office Support	3,238,072	3,375,500	3,564,074	4,131,481	4,050,000
Crafts, Trades and Services	4,909,430	5,294,432	5,285,427	7,117,465	6,300,000
Total Salaries	54,645,482	59,132,029	61,105,343	73,190,620	68,100,000
Benefits					
PERA and Medicare	11,593,925	13,013,620	13,448,978	16,724,141	15,200,000
PERA On-Behalf Payment	-	1,451,912	3,960,297	1,500,000	1,500,000
Other Benefits	6,204,567	4,205,727	5,575,363	6,994,522	5,392,917
Total Benefits	17,798,492	18,671,259	22,984,638	25,218,663	22,092,917
Total Salaries and Benefits	72,443,974	77,803,288	84,089,981	98,409,283	90,192,917
Other Objects					
Purchased Services	11,007,297	13,237,499	14,897,459	11,470,270	13,976,029
Supplies	4,788,527	4,733,280	4,883,018	6,270,434	5,340,020
Equipment	498,552	1,209,346	656,793	1,311,936	636,550
Other Objects	302,004	887,176	402,733	698,758	390,322
Total Other Objects	16,596,380	20,067,301	20,840,003	19,751,398	20,342,921
Total Expenditures	89,040,354	97,870,589	104,929,984	118,160,681	110,535,838
Ending Fund Balance	\$ 33,331,659	\$ 32,445,586	\$ 33,748,541	\$ 27,735,091	\$ 37,616,052
% of Expenditures	37.43%	33.15%	32.16%	23.47%	34.03%
Ending Fund Balance					
Required Reserve	\$ 11,575,246	\$ 12,723,177	\$ 13,640,898	\$ 15,360,889	\$ 14,369,659
% of Expenditures	13.00%	13.00%	13.00%	13.00%	13.00%
Over(Under)					
Required Reserve	\$ 21,756,413	\$ 19,722,409	\$ 20,107,643	\$ 12,374,202	\$ 23,246,393
% of Expenditures	24.43%	20.15%	19.16%	10.47%	21.03%

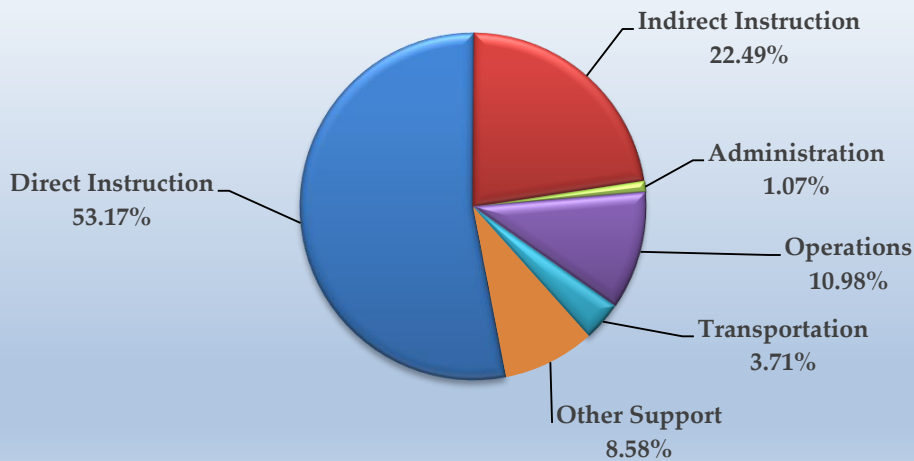
HARRISON SCHOOL DISTRICT TWO
GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES BY OBJECT
FISCAL YEARS 2024-2025 TO 2027-2028

	2024-2025	2025-2026	2026-2027	2027-2028
	Budget	Projection	Projection	Projection
Salaries				
Administrator	\$ 8,142,473	\$ 8,142,473	\$ 8,142,473	\$ 8,142,473
Professional - Instructional	46,620,716	46,620,716	46,620,716	46,620,716
Professional - Other	5,193,656	5,193,656	5,193,656	5,193,656
Paraprofessionals	7,393,995	7,393,995	7,393,995	7,393,995
Administrative and Office Support	4,260,574	4,260,574	4,260,574	4,260,574
Crafts, Trades and Services	7,566,073	7,566,073	7,566,073	7,566,073
Total Salaries	79,177,487	79,177,487	79,177,487	79,177,487
Benefits				
PERA and Medicare	18,091,927	18,091,927	18,091,927	18,091,927
PERA On-Behalf Payment	1,500,000	1,500,000	1,500,000	1,500,000
Other Benefits	6,757,323	6,757,323	6,757,323	6,757,323
Total Benefits	26,349,250	26,349,250	26,349,250	26,349,250
Total Salaries and Benefits	105,526,737	105,526,737	105,526,737	105,526,737
Other Objects				
Purchased Services	15,268,530	15,268,530	15,268,530	15,268,530
Supplies	7,456,555	7,456,555	7,456,555	7,456,555
Equipment	1,672,957	1,672,957	1,672,957	1,672,957
Other Objects	688,668	688,668	688,668	688,668
Total Other Objects	25,086,710	25,086,710	25,086,710	25,086,710
Total Expenditures	130,613,447	130,613,447	130,613,447	130,613,447
Ending Fund Balance	\$ 26,954,368	\$ 16,625,956	\$ 8,149,092	\$ 2,291,869
% of Expenditures	20.64%	12.73%	6.24%	1.75%
Ending Fund Balance				
Required Reserve	\$ 16,979,748	\$ 16,979,748	\$ 16,979,748	\$ 16,979,748
% of Expenditures	13.00%	13.00%	13.00%	13.00%
Over(Under)				
Required Reserve	\$ 9,974,620	\$ (353,792)	\$ (8,830,656)	\$ (14,687,879)
% of Expenditures	7.64%	(0.27%)	(6.76%)	(11.25%)

**HARRISON SCHOOL DISTRICT TWO
GENERAL FUND
EXPENDITURES BY PROGRAM
FISCAL YEARS 2020-2021 TO 2024-2025**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	%
Direct Instruction						
Elementary/K-8	\$ 19,359,765	\$ 18,654,890	\$ 20,969,584	\$ 24,535,805	\$ 26,020,673	19.92%
Middle School	6,448,951	6,195,427	6,443,638	4,656,364	4,355,734	3.33%
High School	1,731,144	2,298,134	1,655,612	2,552,849	2,542,083	1.95%
Other Regular	12,279,757	15,597,802	16,100,596	16,001,858	17,279,918	13.23%
Special Education	10,466,286	11,049,472	12,601,725	17,082,015	19,240,609	14.73%
Total - Direct Instruction	50,285,903	53,795,725	57,771,155	64,828,891	69,439,017	53.16%
Indirect Instruction						
Student Support	6,374,857	6,323,247	6,694,697	7,869,792	8,919,284	6.83%
Instructional Staff	3,782,435	4,227,562	5,459,142	5,680,596	8,372,093	6.41%
School Administration	9,462,422	9,762,438	10,243,820	11,115,180	12,083,045	9.25%
Total - Indirect Instruction	19,619,714	20,313,247	22,397,659	24,665,568	29,374,422	22.49%
Total Instruction	69,905,617	74,108,972	80,168,814	89,494,459	98,813,439	75.65%
Other Programs						
Administration	1,191,493	1,106,479	1,595,482	1,360,317	1,401,866	1.07%
Operations and Maintenance	6,457,640	6,953,617	7,931,424	9,948,812	11,164,046	8.55%
Energy/Utilities	2,082,604	2,555,852	2,481,259	2,856,250	3,182,250	2.44%
Pupil Transportation	2,867,432	2,974,025	3,218,700	4,495,050	4,851,570	3.71%
All Other Support	6,535,568	10,005,043	9,534,305	10,005,793	11,200,276	8.58%
Total Other Programs	19,134,737	23,595,016	24,761,170	28,666,222	31,800,008	24.35%
Total Expenditures	\$ 89,040,354	\$ 97,703,988	\$ 104,929,984	\$ 118,160,681	\$ 130,613,447	100.00%

Expenditures by Program



OTHER DISTRICT FUNDS



Insurance Reserve - Sub Fund of the General Fund

Statement of Program

The purpose of the Insurance Reserve Fund is to record expenditures for risk-related activities including costs related to loss of or damage to property of the school district, payments for loss control, workers' compensation and insurance premiums.

The Insurance Reserve Fund allows Harrison School District Two to separate the risk management accounting and maintain a self-balancing set of records. This fund is considered a sub-fund of the General Fund for reporting purposes.

The major financing source for the Insurance Reserve Fund is an annual transfer from the General Fund. This transfer is \$2.62 million for Fiscal Year 2024-2025, an increase of \$600 thousand from the prior year. The remaining revenue source is earnings on investments.

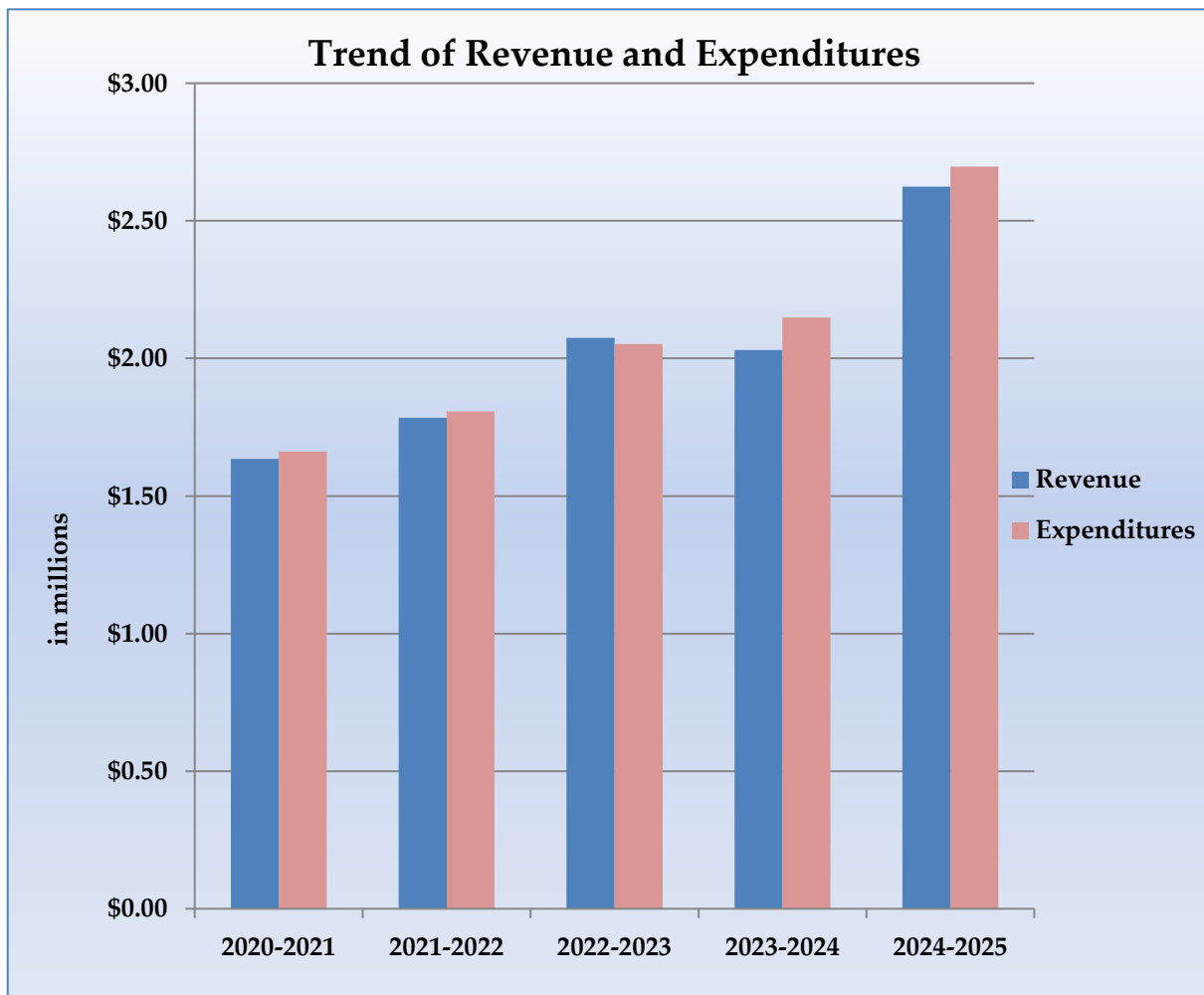
Expenditures for FY 2024-2025 include:

- Year five of a six-year implementation plan for updated property values due to bond projects and property insurance increases
- Worker's compensation lost time claims: mod rate increase from 1.02 to 1.23 due to frequency and severity of claims
- Manage repairs/maintenance for damage to District facilities



The majority of the expenditures are insurance premiums for fleet, property, liability and workers compensation. Insurance premiums make up nearly 91 percent of the total expenditures for the Insurance Reserve Fund. Property and liability insurance is increasing to \$1.76 million in Fiscal Year 2024-2025, an increase of 35 percent due to increased costs in the property insurance market. The worker's compensation insurance is projected to increase slightly to \$598 thousand, or 2.8 percent. Administration costs include the salaries and benefits of staff associated with operating and maintaining the fund. Future year increases are planned for fleet increase of 3 percent, property and liability increase of 1 percent and workers compensation costs to remain stable.

As this fund does not require a fund balance requirement or reserve, adequate measures are taken to ensure that ending fund balance is maintained to promote the stability of the fund.



HARRISON SCHOOL DISTRICT TWO
INSURANCE RESERVE - SUB FUND OF GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FISCAL YEARS 2020-2021 TO 2023-2024

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024 Estimated
	Actual	Actual	Actual	Budget	Actual
Beginning Fund Balance	\$ 214,569	\$ 187,996	\$ 165,040	\$ 186,821	\$ 186,821
Revenue					
Earnings on Investments	496	685	15,522	9,500	17,200
Other Revenue	92,623	6,589	39,067	1,000	1,242
Total Revenue	93,119	7,274	54,589	10,500	18,442
Transfer from General Fund	1,541,731	1,776,811	2,020,000	2,020,000	2,020,000
Total Resources Available	1,849,419	1,972,081	2,239,629	2,217,321	2,225,263
Expenditures					
Salaries	186,645	92,867	54,520	115,000	43,000
Benefits	55,827	28,590	15,604	36,752	11,762
Insurance Premiums					
Fleet	77,083	78,949	76,369	85,982	84,772
Property and Liability	917,254	1,073,976	1,229,501	1,306,095	1,353,720
Workers Compensation	420,881	489,462	594,118	581,481	581,481
Other Purchased Services	2,583	40,679	50,592	20,235	51,621
Supplies	50	1,793	3,249	3,000	3,000
Other	1,100	725	28,855	-	-
Total Expenditures	1,661,423	1,807,041	2,052,808	2,148,545	2,129,356
Ending Fund Balance	\$ 187,996	\$ 165,040	\$ 186,821	\$ 68,776	\$ 95,907

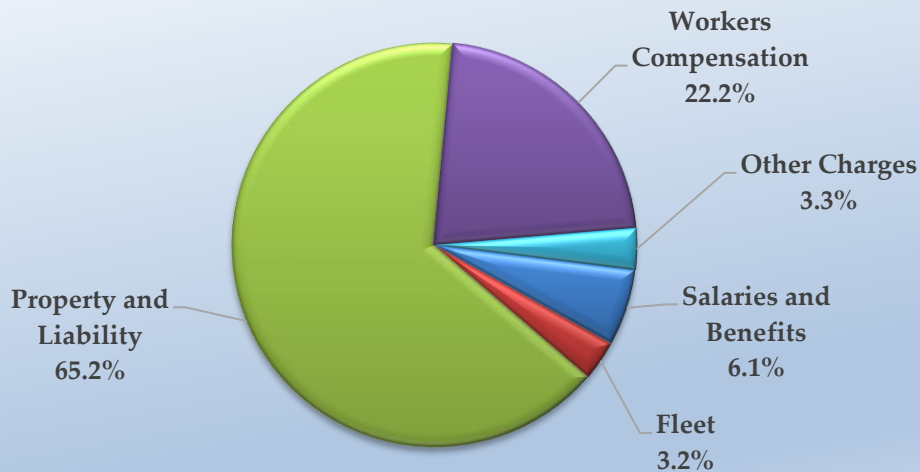
Historical Insurance Premiums



HARRISON SCHOOL DISTRICT TWO
INSURANCE RESERVE - SUB FUND OF GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FISCAL YEARS 2024-2025 TO 2027-2028

	2024-2025	2025-2026	2026-2027	2027-2028
	Budget	Projections	Projections	Projections
Beginning Fund Balance	\$ 95,907	\$ 22,853	\$ 4,284	\$ 24,092
Revenue				
Earnings on Investments	3,000	2,000	1,000	1,000
Other Revenue	1,500	1,500	1,500	1,500
Total Revenue	4,500	3,500	2,500	2,500
Transfer from General Fund	2,620,000	2,660,000	2,721,000	2,726,000
Total Resources Available	2,720,407	2,686,353	2,727,784	2,752,592
Expenditures				
Salaries	127,301	127,301	127,301	127,301
Benefits	37,640	37,640	37,640	37,640
Insurance Premiums				
Fleet	86,500	89,095	91,768	94,521
Property and Liability	1,759,836	1,795,033	1,812,983	1,831,113
Workers Compensation	597,777	600,000	600,000	600,000
Other Purchased Services	85,000	31,000	32,000	32,000
Supplies	3,500	2,000	2,000	2,000
Other	-	-	-	-
Total Expenditures	2,697,554	2,682,069	2,703,692	2,724,575
Ending Fund Balance	\$ 22,853	\$ 4,284	\$ 24,092	\$ 28,017

2024-2025 Budgeted Expenditures



Nutrition Services Fund - Special Revenue Fund

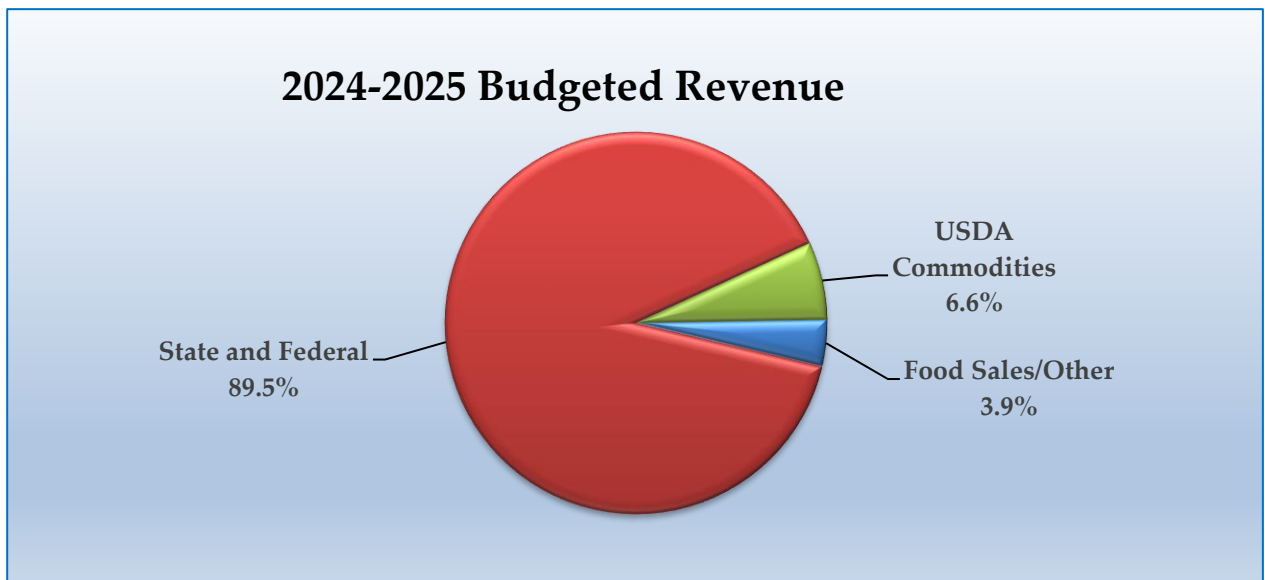
Statement of Program

The Nutrition Services Fund is an enterprise fund used to record financial transactions related to nutrition service operations. This fund accounts for all activities associated with providing healthy and nutritious breakfast and lunch programs for students in D2. The Nutrition Services program will support student excellence and well-being by providing quality meals to all students. The meals will continue to meet or exceed the standards required by legislation.

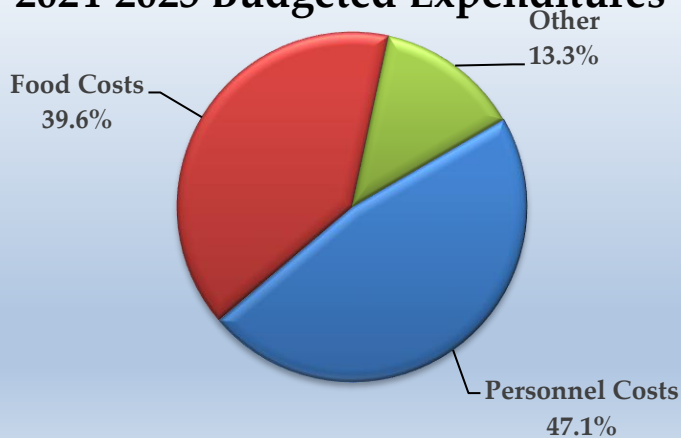
The District participates in the USDA's Child Nutrition Programs. Through these programs, the District receives state and federal funding which may only be used toward the cost of meals provided for students. The District receives 96 percent of the annual funding from these sources. The reimbursement rate will increase based on the consumer price index.

Key actions for 2024-2025:

- Increased revenue opportunities for a la carte sales at the high school level
- Food costs: managing student expectations with menu offerings (menu, cost and participation)
- Legislative items: further reduction in sodium and sugar put on hold for an additional year



2024-2025 Budgeted Expenditures



The breakfast program offers all children a critical jump start at the beginning of their school day. Children who aren't hungry feel better, learn better and behave better. Students who eat breakfast have a general increase in math grades and reading scores, increased attention, reduced nurse visits and improved behaviors. Students who are well-nourished are shown to have increased problem-solving abilities, memory, verbal fluency and creativity. The challenge remains to serve nutritious foods that students will enjoy.

Meals Served:

- Breakfast: 2,800/day
- Lunch: 5,400/day
- After School Snack: 400/day
- 2nd Lunches: 125/day

The two largest components of expenditures in the Nutrition Services Fund are salaries and benefits and cost of food commodities. Salaries and benefits are projected to be \$3.0 million, or approximately 47% of expenditures. Food and commodities total \$2.5 million. As inflationary increases impact expenditures the District will need to balance revenues with expenditures.

An intentional draw down of accumulated fund balance is planned for operational expenditures in Fiscal Years 2024-2025 through 2027-2028.

HARRISON SCHOOL DISTRICT TWO
NUTRITION SERVICES - SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FISCAL YEARS 2020-2021 TO 2023-2024

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024 Estimated
	Actual	Actual	Actual	Budget	Actual
Beginning Fund Balance	\$ 1,850,311	\$ 1,817,369	\$ 3,500,507	\$ 3,808,431	\$ 3,808,431
Revenue					
Food Sales	15,957	131,033	185,823	160,000	121,245
Federal Reimbursements	3,070,812	5,363,689	4,185,626	3,720,000	4,925,042
U.S.D.A. Commodities Received	321,482	450,979	431,955	260,000	409,528
Other Revenue	16,725	12,019	105,489	100,000	169,712
Total Revenue	3,424,976	5,957,720	4,908,893	4,240,000	5,625,527
Total Resources Available	5,275,287	7,775,089	8,409,400	8,048,431	9,433,958
Expenditures					
Salaries	1,396,640	1,532,169	1,463,538	1,875,011	1,800,000
Benefits	455,637	477,119	467,127	696,226	580,000
Purchased Services	33,993	13,316	51,469	42,000	46,850
Repair and Maintenance	574	1,467	1,086	2,000	25,000
Copy, Postage, Travel	44,011	53,453	49,503	45,000	51,390
Supplies and Materials	23,043	90,536	32,236	29,000	37,798
Cost of Non-Food Items	76,827	230,196	244,499	303,000	303,000
Cost of Food and Milk	941,259	1,249,298	1,674,366	1,775,000	1,864,735
U.S.D.A. Commodities Consumed	321,482	450,979	431,955	260,000	409,528
Equipment	43,005	13,387	2,012	5,000	325,000
Other	121,447	162,662	183,178	3,000	3,000
Total Expenditures	3,457,918	4,274,582	4,600,969	5,035,237	5,446,301
Ending Fund Balance	\$ 1,817,369	\$ 3,500,507	\$ 3,808,431	\$ 3,013,194	\$ 3,987,657

School lunches provide one-third of the recommended dietary intake for calories, protein, iron, calcium and vitamins A and C. On average, a meal contains less than 30 percent of its calories from fat and less than 10 percent from saturated fat. In recent years, D2 has increased the use of whole grains, fresh fruits and vegetables. In the elementary schools, all cooked products are either baked or steamed.

All meals served to students are free of charge. A-la-carte items are available daily at a reasonable price in the secondary schools. District employees may purchase meals for a slight fee. Meal prices are evaluated each year and are adjusted as necessary.

HARRISON SCHOOL DISTRICT TWO
NUTRITION SERVICES - SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FISCAL YEARS 2024-2025 TO 2027-2028

	2024-2025	2025-2026	2026-2027	2027-2028
	Budget	Projections	Projections	Projections
Beginning Fund Balance	\$ 3,987,657	\$ 3,317,666	\$ 2,857,365	\$ 2,448,571
Revenue				
Food Sales	125,000	130,000	135,000	140,000
Federal Reimbursements	5,124,839	5,227,336	5,331,882	5,438,520
U.S.D.A. Commodities Received	376,097	383,619	391,291	399,117
Other Revenue	100,000	100,000	100,000	100,000
Total Revenue	5,725,936	5,840,955	5,958,173	6,077,637
Total Resources Available	9,713,593	9,158,621	8,815,538	8,526,208
Expenditures				
Salaries	2,252,865	2,275,394	2,298,148	2,321,129
Benefits	759,715	760,475	761,235	761,996
Purchased Services	55,000	55,000	60,000	60,000
Repair and Maintenance	40,000	40,000	40,000	40,000
Copy, Postage, Travel	55,000	55,000	55,000	55,000
Supplies and Materials	40,000	40,800	41,616	42,448
Cost of Non-Food Items	300,000	309,000	318,270	327,818
Cost of Food and Milk	2,157,250	2,221,968	2,266,407	2,311,735
U.S.D.A.Commodities Consumed	376,097	383,619	391,291	399,117
Equipment	350,000	150,000	125,000	100,000
Other	10,000	10,000	10,000	10,000
Total Expenditures	6,395,927	6,301,256	6,366,967	6,429,243
Ending Fund Balance	\$ 3,317,666	\$ 2,857,365	\$ 2,448,571	\$ 2,096,965

D2 operates financially through the Community Eligibility Provision (CEP) federal program that allows all students to eat at no charge.

At this time, projections for future years include a slight increase for revenue. Adequate measures will be taken to ensure that the ending fund balance is maintained with sufficient resources available to meet requirements established by the Colorado Department of Education (CDE).

Designated Purpose Grants Fund

Statement of Program

The Governmental Designated-Purpose Grants Fund is used to account for certain designated restricted local, state and federal grants. A grant is an award of financial assistance in the form of cash, contribution or gift of other assets from another government or organization to an eligible grantee to be used for a specific or designated purpose, activity or facility. These programs are restricted as to the type of expenditures for which they may be used and normally have a different fiscal period than that of the District. Funding sources are provided through federal, state and local sources, with the majority being funded from federal grants.

The Grant Fund maintains an ending fund balance of zero, as expenditures are only incurred based upon available revenue. The Fiscal Year 2024-2025 Grant Fund budget is projected to be \$38.9 million, an increase of \$7.2 million from Fiscal Year 2032-2024.

Elementary and Secondary School Emergency Relief Fund (ESSER) is federal funding allocated through the CARES Act. ESSER dollars are allocated based on the prior year's Title I parameters. These funds must be used for the following:

- * to respond to COVID-19
- * as a result of COVID-19
- * in preparation of COVID-19

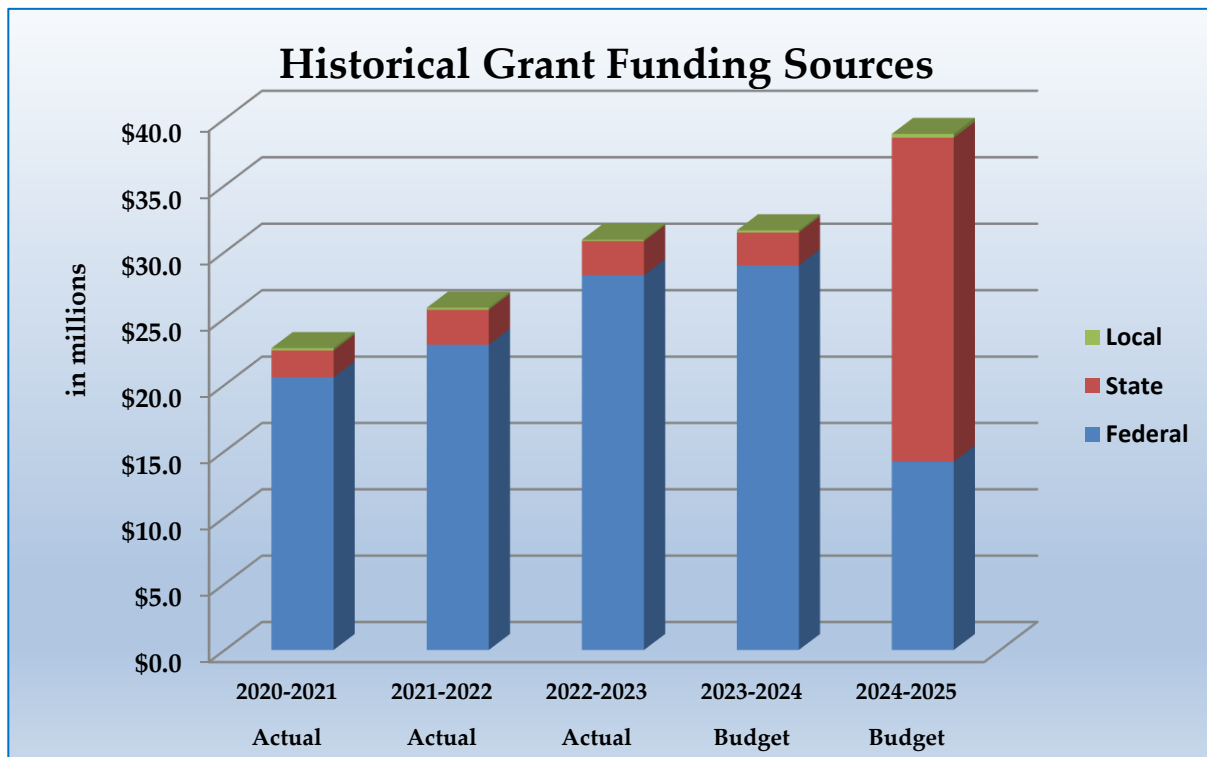
These funds can be used to include coordination with public health, purchasing educational technology, planning for long term closures, training and supplies for sanitation, mental health support, summer school and after school programs, funds for principals to address local needs, and other activities to continue school operations. D2 has been awarded a total allocation of \$57.7 million in federal stimulus funding to be spent through September 2024. As all ESSER funding is required to be spent as of September 30, 2024, this multi-year one-time funding has carefully been discussed and planned for in its absence beginning in FY 2024-2025.

A portion of the grants are associated with Title I programs which are funded from the U.S. Department of Education. Title I, Part A - Improving the academic achievement of the disadvantaged provides financial assistance to local schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. Title I programs work to identify the specific needs of a school's lowest performing students and those students found to be at most risk for not meeting state academic standards. Harrison School District Two is anticipating to receive nearly \$4.9 million in funding from Title I for Fiscal Year 2024-2025, an increase of \$232 thousand.

School Health Services/Medicaid program provides funding to enhance or expand health services to all students in the district, including but not limited to mental health and nursing services and screening and assessment for vision and hearing. Sources are projected to remain at \$2.9 million in Fiscal Year 2024-2025.

FY 2024-2025, other state grants also includes estimated allocations for the Charter Schools.

Projected revenue and expenditures for future years are based on preliminary data available for grant awards and is subject to available funding for each specific grant.



HARRISON SCHOOL DISTRICT TWO
GOVERNMENTAL DESIGNATED-PURPOSE GRANTS
SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FISCAL YEARS 2020-2021 TO 2023-2024

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024 Estimated
	Actual	Actual	Actual	Budget	Actual
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue					
Local	171,885	153,297	104,405	160,000	160,000
State	2,020,937	2,622,782	2,570,705	2,472,000	2,472,000
Federal	20,565,825	23,017,271	28,236,990	28,990,000	28,990,000
Total Revenue	22,758,647	25,793,350	30,912,100	31,622,000	31,622,000
Expenditures					
Salaries	7,947,626	8,697,290	8,797,560	10,662,659	10,662,659
Benefits	2,427,204	2,629,791	2,480,474	3,224,058	3,224,058
Purchased Services	5,175,358	9,226,795	9,662,390	11,311,819	11,311,819
Supplies	4,620,755	1,764,704	3,368,019	2,163,483	2,163,483
Equipment	2,284,014	2,011,967	3,709,103	2,466,621	2,466,621
Other Objects	303,690	1,462,803	2,894,554	1,793,360	1,793,360
Total Expenditures	22,758,647	25,793,350	30,912,100	31,622,000	31,622,000
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Grants					
Title I-Achievement of the Disadvantaged	\$ 3,797,731	\$ 3,894,018	\$ 3,564,843	\$ 4,192,000	\$ 4,192,000
Title I Set-Aside	870,023	445,019	419,292	448,000	448,000
Title II, Part A	690,471	527,281	475,558	550,000	550,000
Title III Part A ELL	153,045	111,941	110,572	198,000	198,000
Title IV Part A Academic Enrichment	201,691	112,958	56,883	225,000	225,000
SPED Idea Part B	164,999	2,446,053	2,305,369	2,950,000	2,950,000
Best Capital Construction	131,738	204,001	-	-	-
Carl Perkins Vocational	428,984	127,815	143,530	160,000	160,000
Colorado Early Literacy	7,611,398	612,645	823,356	580,000	580,000
ESSER	3,365,658	13,621,611	18,839,821	14,812,000	14,812,000
Medicaid	204,654	338,811	1,077,454	2,555,000	2,555,000
Preschool	95,820	101,794	107,243	92,000	92,000
School Health Professional	2,982,375	2,446,053	2,305,369	300,000	300,000
Other Grants	2,060,060	803,350	682,810	4,560,000	4,560,000
Total Grants	\$ 22,758,647	\$ 25,793,350	\$ 30,912,100	\$ 31,622,000	\$ 31,622,000

HARRISON SCHOOL DISTRICT TWO
GOVERNMENTAL DESIGNATED-PURPOSE GRANTS
SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FISCAL YEARS 2024-2025 TO 2027-2028

	2024-2025	2025-2026	2026-2027	2027-2028
	Budget	Projections	Projections	Projections
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenue				
Local	277,800	256,000	225,000	225,000
State	24,392,000	22,555,000	21,972,000	22,112,000
Federal	14,200,249	11,000,000	11,750,000	11,750,000
Total Revenue	38,870,049	33,811,000	33,947,000	34,087,000
Expenditures				
Salaries	11,062,386	9,622,585	9,661,290	9,701,134
Benefits	3,119,042	2,713,090	2,724,003	2,735,237
Purchased Services	12,149,856	10,568,517	10,611,028	10,654,789
Supplies	4,235,075	3,683,868	3,698,686	3,713,939
Equipment	4,663,967	4,056,938	4,073,257	4,090,055
Other Objects	3,639,723	3,166,002	3,178,736	3,191,846
Total Expenditures	38,870,049	33,811,000	33,947,000	34,087,000
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
Grants				
Title I-Achievement of the Disadvantaged	\$ 4,401,600	\$ 4,533,648	\$ 4,669,657	\$ 4,809,747
Title I Set-Aside	470,400	450,000	450,000	450,000
Title II, Part A	577,500	550,000	550,000	550,000
Title III Part A ELL	207,900	200,000	200,000	200,000
Title IV Part A Academic Enrichment	236,250	225,000	225,000	225,000
SPED Idea Part B	3,097,500	3,100,000	3,100,000	3,100,000
Best Capital Construction	-	-	-	-
Carl Perkins Vocational	165,000	160,000	160,000	160,000
Colorado Early Literacy	750,000	600,000	600,000	600,000
ESSER	2,000,000	-	-	-
Medicaid	2,600,000	2,600,000	2,600,000	2,600,000
Preschool	92,000	92,000	92,000	92,000
School Health Professional	300,000	300,000	300,000	300,000
Other Grants	23,971,899	21,000,352	21,000,343	21,000,253
Total Grants	\$ 38,870,049	\$ 33,811,000	\$ 33,947,000	\$ 34,087,000

Pupil Activity Fund - Special Revenue Fund

Statement of Program

The Pupil Activity Fund is used to record financial transactions related to school-sponsored organizations and activities. These activities are supported in whole or in part by revenue derived from fund raising activities, school site clubs and activities. Funds raised and deposited to this fund are earmarked for specific purposes and can be carried over from year to year.

Clubs and activities are provided to enhance the educational opportunities for the students. Activities and clubs offered at each school may vary and can change each semester or each school year. Students must demonstrate good standing in all classes to be able to participate.

The Swim Club provides students more opportunities to both learn how to swim and also to learn many of the fun swimming games that exist.

The Adventure Club is for outdoor enthusiasts. It is aimed at developing leadership, teamwork and personal health by using the resources that Colorado provides. Focus is on having fun in the outdoors while learning about healthy choices and how to care for the community and environment.

The Anime Club is for students who have an appreciation of Japanese art and culture.

Hispanic Rhythm and Flavor Dance Club explores Hispanic culture through traditional dance.

FCCLA (Family, Career and Community Leaders of America Club provides the ultimate leadership experience.

The Dreamers Club provides a safe space for undocumented students and allies and ensures all students get the opportunity to go to college. Focus is placed on community leadership and college awareness. The Dreamers Club hosts the annual World Culture Fair event where students share culture and traditions from their countries.

The eSports Team plays various games such as Rocket League, League of Legends and Smash Bros. against other high school's teams in the district, state and region. The lead teams play in the state finals in Denver for scholarships.

Elementary and K-8 schools offer various clubs and activities. They vary by school and semester:

- | | |
|------------------------|---------------------------------|
| * Art | * Basketball |
| * Battle of the Books | * Bike |
| * Cheer | * Chess |
| * Choir | * Colorado Springs Conservatory |
| * Coding | * Community Service |
| * Crazy 8s | * Cursive |
| * Dance | * Floor Hockey |
| * Forces of Science | * Fun with Books |
| * Gardening | * Girls on the Run |
| * Homework | * Keep it Moving |
| * Kindness | * Landsharks Running |
| * Lego/Robotics | * Math Masters |
| * Math/Technology | * Minecraft |
| * Music | * Photograph |
| * Pride | * Rubik's Cube |
| * Running | * STEAM |
| * STEM | * Storybook |
| * Student Council | * Student Wellness |
| * Tutoring | * Typing |
| * Ukulele | * Volleyball |
| * Yearbook | * YES |
| * Writing | * 5th Grade Boy's Club |
| * 5th Grade Girls Club | * 100 Mile |

HARRISON SCHOOL DISTRICT TWO
PUPIL ACTIVITY - SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FISCAL YEARS 2020-2021 TO 2023-2024

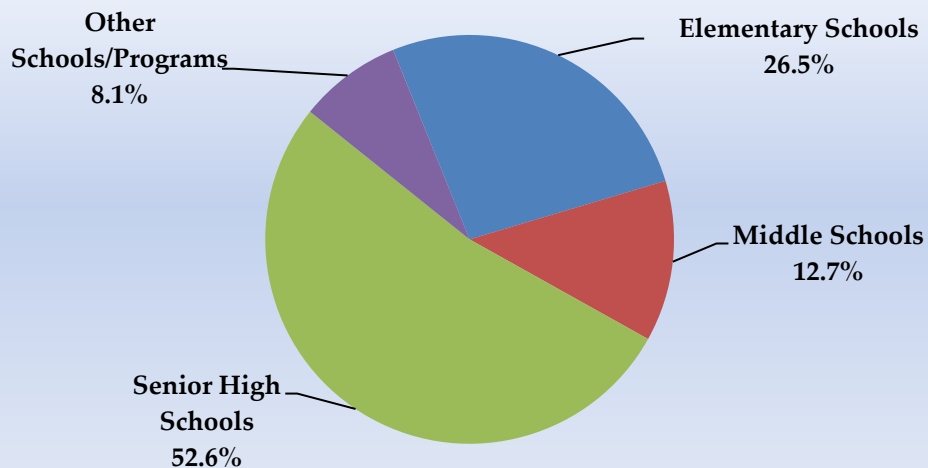
	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024
	Actual	Actual	Actual	Budget	Estimated Actual
Beginning Balance	\$ 720,646	\$ 691,535	\$ 515,740	\$ 471,004	\$ 471,004
Cash Receipts					
Elementary Schools	86,323	125,965	120,730	175,000	120,000
Middle Schools	22,826	60,141	22,973	75,000	25,000
Senior High Schools	107,478	292,132	249,955	300,000	275,000
Other Schools/Programs	11,857	30,482	35,470	30,000	45,192
Total Receipts	228,484	508,720	429,128	580,000	465,192
Total Resources Available	949,130	1,200,255	944,868	1,051,004	936,196
Cash Disbursements					
Other Programs	257,595	684,515	473,864	610,500	497,000
Total Disbursements	257,595	684,515	473,864	610,500	497,000
Ending Balance	\$ 691,535	\$ 515,740	\$ 471,004	\$ 440,504	\$ 439,196
Cash Disbursements by Program					
Elementary Schools	\$ 91,729	\$ 130,118	\$ 125,872	\$ 175,000	\$ 125,000
Middle Schools	26,458	45,255	30,695	75,000	40,000
Senior High Schools	127,089	275,565	274,824	300,000	285,000
Other Schools	12,241	35,709	42,473	35,500	45,000
Other Programs	78	197,868	-	25,000	2,000
Total Disbursements	\$ 257,595	\$ 684,515	\$ 473,864	\$ 610,500	\$ 497,000

Future year projections include increases for revenue and expenditures to reflect the planned rebound in activity post COVID. As programs have rebounded, a slight increase in fund balance is projected.

HARRISON SCHOOL DISTRICT TWO
PUPIL ACTIVITY - SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FISCAL YEARS 2024-2025 TO 2027-2028

	2024-2025	2025-2026	2026-2027	2027-2028
	Budget	Projections	Projections	Projections
Beginning Balance	\$ 439,196	\$ 448,196	\$ 457,196	\$ 466,196
Cash Receipts				
Elementary Schools	165,000	167,000	170,000	174,000
Middle Schools	75,000	76,000	78,000	80,000
Senior High Schools	310,000	315,000	321,000	329,000
Other Schools/Programs	48,000	49,000	50,000	51,000
Total Receipts	598,000	607,000	619,000	634,000
Total Resources Available	1,037,196	1,055,196	1,076,196	1,100,196
Cash Disbursements				
Other Programs	589,000	598,000	610,000	625,000
Total Disbursements	589,000	598,000	610,000	625,000
Ending Balance	\$ 448,196	\$ 457,196	\$ 466,196	\$ 475,196
Cash Disbursements by Program				
Elementary Schools	\$ 156,000	\$ 158,000	\$ 161,000	\$ 165,000
Middle Schools	75,000	76,000	78,000	80,000
Senior High Schools	310,000	315,000	321,000	329,000
Other Schools	46,000	47,000	48,000	49,000
Other Programs	2,000	2,000	2,000	2,000
Total Disbursements	\$ 589,000	\$ 598,000	\$ 610,000	\$ 625,000

Fiscal Year 2024-2025 Budgeted Spending



Bond Redemption Fund - Debt Services Fund

Statement of Program

The purpose of the Bond Redemption Fund is to record the revenues from a tax levy for the purpose of satisfying voter-approved bonded indebtedness obligations, including principal, interest and related expenditures.

The voters of the District approved a \$180 million bond issue in November 2018. These funds are planned through 2025-2026 for projects at most facilities within the District.

The debt limitation for all school districts in Colorado is the greater of (a) 20 percent of the valuation for the taxable property in the district, or (b) 6 percent of the most recent determination of the actual value of property. The District's legal debt limit, based upon a limitation of 6 percent of the District's 2023 statutory actual valuation of \$9,030,648,493 is \$541,838,910. Based on this calculation, the District has \$371,713,910 of debt capacity remaining.

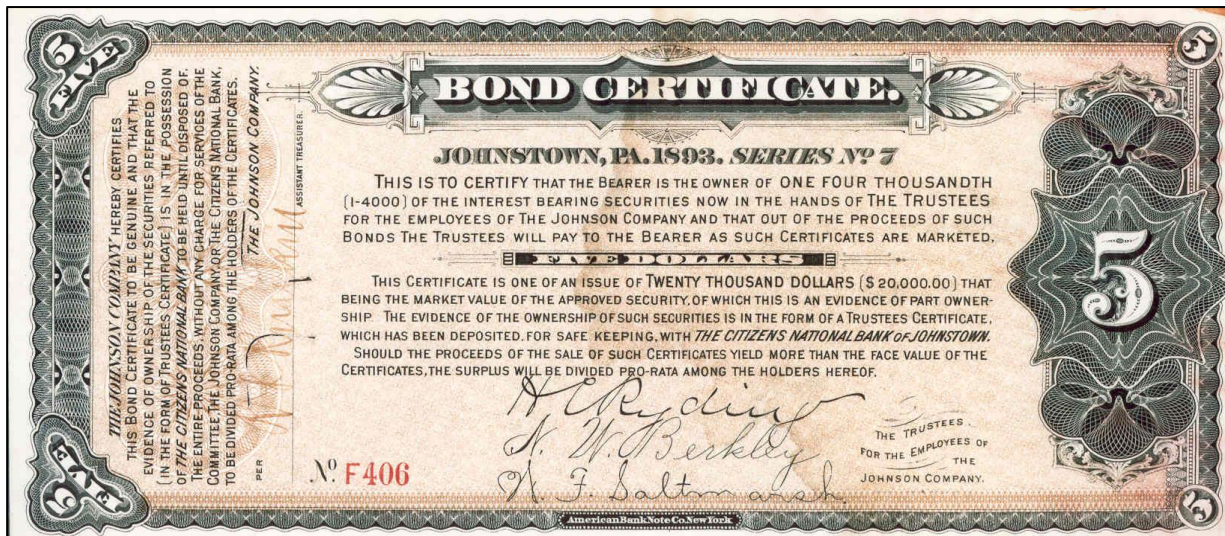
The District's long-term debt totals \$170,125,000 as of June 30, 2024. The budgeted amount for this debt service in Fiscal Year 2024-2025 is \$14,404,050. Property taxes provide the revenue for this fund and property tax collections are sufficient to cover the debt payment structure. The Board of Education will approve the mill levy in December that will be used for the property tax assessments with the majority of taxes collected during the months of March, April, May and June of each year.

Revenue is projected using an estimated assessed valuation and a projection of the potential mills to be levied. Property tax collections are estimated to be 99.4% in future years. Expenditures for retirement of the bonds and interest on the bonds is based on the current debt payment schedule.

Debt payments of principal and interest are made in December and June. Ending fund balance is maintained at a level sufficient to fund the December debt payments, prior to the tax collections being received in the spring. A slight increase of fund balance is planned for 2024-2025.

Bond Redemption Debt Schedule

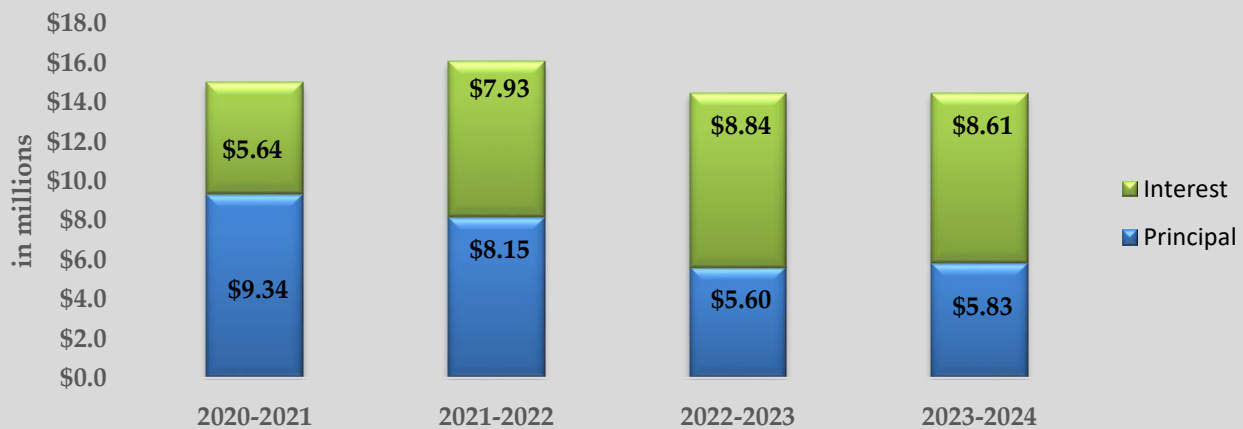
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024-2025	\$ 6,060,000	\$ 8,344,050	\$ 14,404,050
2025-2026	6,355,000	8,037,075	14,392,075
2026-2027	6,675,000	7,714,975	14,389,975
2027-2028	7,000,000	7,376,750	14,376,750
2028-2029	7,350,000	7,018,000	14,368,000
2029-2030	7,715,000	6,641,375	14,356,375
2030-2031	8,100,000	6,246,000	14,346,000
2031-2032	8,505,000	5,830,875	14,335,875
2032-2033	8,935,000	5,394,875	14,329,875
2033-2034	9,380,000	4,937,000	14,317,000
2034-2035	9,850,000	4,456,250	14,306,250
2035-2036	10,340,000	3,951,500	14,291,500
2036-2037	10,860,000	3,421,500	14,281,500
2037-2038	11,400,000	2,865,000	14,265,000
2038-2039	11,970,000	2,280,750	14,250,750
2039-2040	12,570,000	1,667,250	14,237,250
2040-2041	13,200,000	1,023,000	14,223,000
2041-2042	13,860,000	346,500	14,206,500
Total	\$ 170,125,000	\$ 87,552,725	\$ 257,677,725



HARRISON SCHOOL DISTRICT TWO
BOND REDEMPTION - DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FISCAL YEARS 2020-2021 TO 2023-2024

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024 Estimated
	Actual	Actual	Actual	Budget	Actual
Beginning Fund Balance	\$ 12,555,017	\$ 13,313,148	\$ 10,854,580	\$ 11,043,622	\$ 11,043,622
Revenue					
Local Property Taxes	15,767,022	14,542,710	14,376,943	14,506,712	14,552,081
Earnings on Investments	15,642	22,076	304,463	277,800	558,000
Total Revenue	15,782,664	14,564,786	14,681,406	14,784,512	15,110,081
Transfer From Building Fund	-	12,434,762	-	-	-
Total Resources Available	28,337,681	40,312,696	25,535,986	25,828,134	26,153,703
Expenditures					
Retirement of Bonds	9,340,000	8,150,000	5,595,000	5,825,000	5,825,000
Interest on Bonds	5,644,750	7,929,238	8,841,200	8,610,225	8,610,225
Early Redemption of Bonds	-	13,316,856	-	-	-
Bond Issuance and Other Costs	39,783	62,022	56,164	60,000	60,000
Total Expenditures	15,024,533	29,458,116	14,492,364	14,495,225	14,495,225
Ending Fund Balance	\$ 13,313,148	\$ 10,854,580	\$ 11,043,622	\$ 11,332,909	\$ 11,658,478

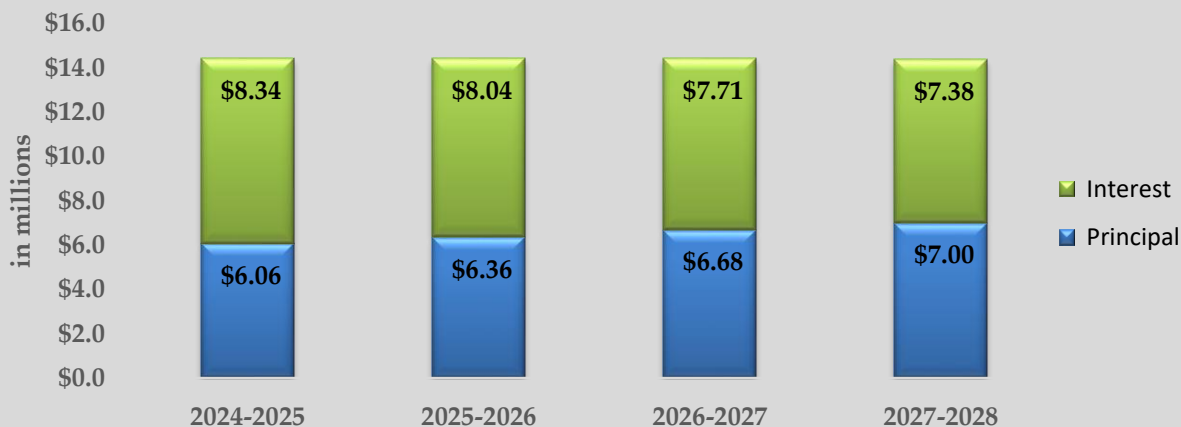
Principal and Interest



HARRISON SCHOOL DISTRICT TWO
BOND REDEMPTION - DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FISCAL YEARS 2024-2025 TO 2027-2028

	2024-2025	2025-2026	2026-2027	2027-2028
	Budget	Projections	Projections	Projections
Beginning Fund Balance	\$ 11,658,478	\$ 11,943,822	\$ 12,027,460	\$ 12,034,495
Revenue				
Local Property Taxes	14,404,394	14,392,713	14,390,010	14,377,369
Earnings on Investments	350,000	150,000	75,000	50,000
Total Revenue	14,754,394	14,542,713	14,465,010	14,427,369
Transfer From Building Fund	-	-	-	-
Total Resources Available	26,412,872	26,486,535	26,492,470	26,461,864
Expenditures				
Retirement of Bonds	6,060,000	6,355,000	6,675,000	7,000,000
Interest on Bonds	8,344,050	8,037,075	7,714,975	7,376,750
Early Redemption of Bonds	-	-	-	-
Bond Issuance and Other Costs	65,000	67,000	68,000	70,000
Total Expenditures	14,469,050	14,459,075	14,457,975	14,446,750
Ending Fund Balance	\$ 11,943,822	\$ 12,027,460	\$ 12,034,495	\$ 12,015,114

Principal and Interest



Building Fund - Capital Projects Fund

Statement of Program

The Building Fund is used to account for all resources available for acquiring capital sites, buildings and equipment as specified by the related bond issue. This fund is required to be used when bonds are sold for major capital improvements.

Voters within the District approved \$60 million in bonds in 2001 to fund the construction of schools and buildings and the projects were completed in 2005. In November 2018, voters approved \$180 million in bonds to provide the resources for renovations and additions throughout the District. Fund balance, along with earnings on investments, will be used to fund the projects with expected completion in FY 2025-2026.

SCHEDULE OF BOND SPENDING PLAN NOVEMBER 2018 VOTER APPROVED \$180 MILLION BONDS					
2018 Bond Projects	Elementary Schools	Middle Schools	High Schools	Other	Total
Bond Spending Plan					
Interior	\$ 24,955,000	\$ 1,500,000	\$ 11,900,000	\$ 2,795,000	\$ 41,150,000
Mechanical/HVAC	19,800,000	600,000	8,075,000	920,000	29,395,000
Electrical/Lighting	5,150,000	2,120,000	2,800,000	915,000	10,985,000
Exterior	1,445,000	320,000	750,000	2,705,000	5,220,000
Technology	325,000	100,000	150,000	45,000	620,000
Roofing	1,950,000	150,000	-	480,000	2,580,000
Restroom/Plumbing	1,014,000	180,000	350,000	5,000	1,549,000
Kitchen	1,025,000	160,000	400,000	155,000	1,740,000
Health/Safety	220,000	40,000	300,000	40,000	600,000
ADA	1,200,000	-	700,000	100,000	2,000,000
Fire/Security	885,000	280,000	300,000	125,000	1,590,000
Architectural/Engineering	14,593,000	6,590,000	5,155,000	788,000	27,126,000
Program/Space	15,000,000	27,500,000	-	12,945,000	55,445,000
Total Projects	\$ 87,562,000	\$ 39,540,000	\$ 30,880,000	\$ 22,018,000	\$ 180,000,000

HARRISON SCHOOL DISTRICT TWO

BUILDING FUND

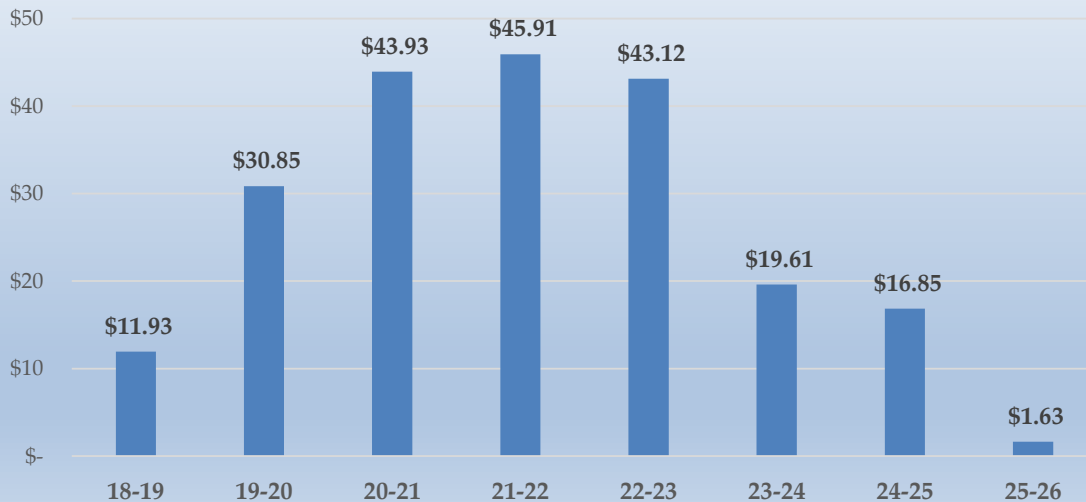
PROJECT START AND END DATES

NOVEMBER 2018 VOTER APPROVED \$180 MILLION BOND

Project	Start Date		End Date	
Bricker Elementary	March	2022	December	2023
Centennial Elementary	November	2018	December	2019
Giberson Elementary	March	2023	December	2024
Monterey Elementary	April	2021	December	2022
Oak Creek Elementary	August	2020	December	2021
Otero Elementary	November	2018	December	2019
Soaring Eagles Elementary	December	2020	March	2023
Stratmoor Hills Elementary	July	2019	August	2021
Stratton Meadows Elementary	July	2019	August	2021
Turman Elementary	March	2022	December	2023
Wildflower Elementary	April	2021	December	2022
Carmel Middle School	April	2019	September	2022
Fox Meadow Middle School	March	2023	December	2024
Panorama Middle School	March	2022	December	2023
Harrison High School	April	2019	December	2021
Sierra High School	April	2021	December	2023
Mountain Vista Community K-8	November	2018	December	2024
Thrive Home School Academy	June	2021	December	2022
Sand Creek International	November	2018	April	2020
Finance Center	July	2023	December	2024

Project Costs

in millions



HARRISON SCHOOL DISTRICT TWO
BUILDING FUND- CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FISCAL YEARS 2020-2021 TO 2023-2024

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024 Estimated
	Actual	Actual	Actual	Budget	Actual
Beginning Fund Balance	\$ 64,823,640	\$ 21,399,735	\$ 78,481,360	\$ 36,609,094	\$ 36,609,094
Revenue					
Earnings on Investments	507,366	(1,153,350)	1,245,846	447,100	927,000
Bond Principal	-	90,630,000	-	-	-
Bond Premium	-	25,941,084	-	-	-
Other Revenue	3,426	11,151	-	-	-
Total Revenue	510,792	115,428,885	1,245,846	447,100	927,000
Transfer To Other Funds	-	(12,434,763)	-	-	-
Total Resources Available	65,334,432	124,393,857	79,727,206	37,056,194	37,536,094
Expenditures					
Salaries	76,413	159,465	142,412	75,000	-
Benefits	17,617	36,716	33,323	11,250	-
Purchased Services	1,163,663	7,665,281	728,571	650,000	-
Supplies	11,912	3,761	7,905	20,000	-
Equipment/Buildings	42,665,092	38,047,274	42,205,901	27,005,986	19,607,485
Total Expenditures	43,934,697	45,912,497	43,118,112	27,762,236	19,607,485
Ending Fund Balance	\$ 21,399,735	\$ 78,481,360	\$ 36,609,094	\$ 9,293,958	\$ 17,928,609
2018 Bond Projects					
Bricker Elementary	\$ 57,979	\$ 89,124	\$ 8,238,274	\$ 2,635,300	\$ 1,412,986
Centennial Elementary	35,303	204,745	-	100,000	54,934
Giberson Elementary	37,583	-	2,071,597	3,361,000	2,503,101
Monterey Elementary	41,668	7,304,887	1,378,910	20,000	20,000
Oak Creek Elementary	4,416,063	2,455,602	220,740	134,172	52,914
Otero Elementary	60,554	1,189	(2,024)	132,108	30,534
Pikes Peak Elementary	9,049	-	-	-	-
Soaring Eagles Elementary	642,201	5,670,077	9,574,731	742,809	742,809
Stratmoor Hills Elementary	1,171,143	234,693	-	125,000	25,939
Stratton Meadows Elementary	2,700,490	85,040	58,351	108,625	8,494
Turman Elementary	58,228	-	258,803	4,450,565	1,255,912
Wildflower Elementary	401,625	5,780,449	1,483,613	18,297	16,433
Carmel Middle School	21,245,228	11,473,189	213,095	20,000	32,146
Fox Meadow Middle School	13,097	-	92,729	125,000	21,126
Panorama Middle School	65,415	333,307	1,852,485	8,318,067	6,712,591
Harrison High School	11,690,985	2,522,646	1,160,823	654,362	1,140,687
Sierra High School	39,890	3,050,556	15,285,517	3,752,228	3,331,314
Mountain Vista Community K-8	11,188	10,325	183,736	25,960	261,196
Thrive Home School Academy	65,954	9,713	73,246	1,020,856	100,000
Sand Creek International	939,042	394,738	86,578	119,172	748
Other Projects	232,012	6,292,217	886,908	1,898,715	1,883,621
Total Expenditures	\$ 43,934,697	\$ 45,912,497	\$ 43,118,112	\$ 27,762,236	\$ 19,607,485

**HARRISON SCHOOL DISTRICT TWO
BUILDING FUND- CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FISCAL YEARS 2024-2025 TO 2027-2028**

	2024-2025	2025-2026	2026-2027	2027-2028
	Budget	Projections	Projections	Projections
Beginning Fund Balance	\$ 17,928,609	\$ 1,613,809	\$ -	\$ -
Revenue				
Earnings on Investments	537,000	20,000	-	-
Bond Principal	-	-	-	-
Bond Premium	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	537,000	20,000	-	-
Transfer To Other Funds	-	-	-	-
Total Resources Available	18,465,609	1,633,809	-	-
Expenditures				
Salaries	-	-	-	-
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Equipment/Buildings	16,851,800	1,633,809	-	-
Total Expenditures	16,851,800	1,633,809	-	-
Ending Fund Balance	\$ 1,613,809	\$ -	\$ -	\$ -
2018 Bond Projects				
Bricker Elementary	\$ 622	\$ -	\$ -	\$ -
Centennial Elementary	-	-	-	-
Giberson Elementary	659,432	-	-	-
Monterey Elementary	-	-	-	-
Oak Creek Elementary	-	-	-	-
Otero Elementary	-	-	-	-
Pikes Peak Elementary	-	-	-	-
Soaring Eagles Elementary	-	-	-	-
Stratmoor Hills Elementary	-	-	-	-
Stratton Meadows Elementary	-	-	-	-
Turman Elementary	7,966,170	-	-	-
Wildflower Elementary	-	-	-	-
Carmel Middle School	-	-	-	-
Fox Meadow Middle School	352,948	-	-	-
Panorama Middle School	5,381,752	-	-	-
Harrison High School	361,426	-	-	-
Sierra High School	38,016	-	-	-
Mountain Vista Community K-8	4,965	-	-	-
Thrive Home School Academy	741,161	1,435,773	-	-
Sand Creek International	-	-	-	-
Other Projects	1,345,308	198,036	-	-
Total Expenditures	\$ 16,851,800	\$ 1,633,809	\$ -	\$ -

Capital Reserve Fund - Capital Projects Fund

Statement of Program

The Capital Reserve Capital Projects Fund is used to account for the purposes of acquisition of land, improvements, construction of structures or addition to existing structures and acquisition of equipment and furnishings.

Funding is received annually as a transfer from the General Fund. Due to the economic impacts from COVID 19, the transfer to Capital Reserve was suspended for one year only in Fiscal Year 2020-2021. The transfer for 2021-2022 and 2022-2023 was restored to \$1,077,275. For 2023-2024 and 2024-2025, the transfer was increased to \$2,327,275 and is projected to remain with the same funding in future years.

Expenditures for future years are based on available funds and needs assessment. The District was successful in passing a bond election in November, 2018 providing funding to be allocated for capital projects within the Building Fund and alleviating some capital project needs in the Capital Reserve Fund. Funding provided in 2024-2025 will be for:

- **Vehicles:** two buses, IT replacement vehicle, one plow truck
- **Purchased Services:** painting/stripping all parking lots, fence repair and replacement, irrigation system work, playground repairs, air quality, upgrades for school HVAC units, concrete maintenance at all sites, building structural repairs and water sealing
- **Sites/Building/Grounds:** roof repairs and Chamberlain (IT) renovation.
Expenditures are planned in conjunction with funding availability in the Building Fund.

The Capital Reserve planned expenditures are replacing existing items and the financial impact on operating budgets are not considered to be material.

D2 has recently developed a District in-depth analysis and review of long-range capital plan to identify the scope and funding needs of projects.

An intentional draw down of accumulated fund balance has been planned for operational expenses.

Capital Improvement Plan

Capital renewal is defined as a systemic approach to making major repairs or replacement of facility systems, such as roofs, HVAC, electrical, etc., to maintain and extend the life of the facility. Each component of a facility has an associated expected life, with the structure having the longest expected life. A school might generally have a structural life of 100 years, but the HVAC system generally has a designed life of 30 years. Thus, the HVAC system will need renewal at approximately 30 year intervals to allow the school structure to reach its designed life.

There are numerous factors that lead to successfully operating and maintaining facilities that are common to all facilities. These factors maximize the probability that the equipment and the facilities will operate as designed for the designed life cycle of the facility. The factors include operating equipment within manufacturer's specifications, preventive and operational maintenance and repairs, and capital renewal. Capital renewal can be time based or condition based, or some combination of the two. The School Assessment Report (SAR) conducted by CDE was a time based assessment and did not address the physical or operating condition of any equipment or facility in the state. In this case, the capital renewal of any equipment is based on a chosen design life cycle that is assigned to the equipment and replacement is recommended when the designed life is reached, regardless of the condition of the equipment. The District Operation and Maintenance Plan, updated in 2016, is a condition based assessment that factors in life cycle. Equipment is visually inspected and categorized by condition. The age of the equipment is then factored in to determine the need or priority for replacement.

There are also numerous methods to determine the funding requirements for a successful capital renewal program. The easiest method is the generally accepted industry standard that allocates 2% of current replacement value (CRV) per year for capital renewal and another 2% per year for maintenance and repairs. Historically, this method has proven to be reliable and as accurate as much more detailed and time consuming methods. The more time consuming and detailed methods involve physical inspection of each piece of equipment, comparisons to expected life cycle, computing replacement cost by individual piece and then calculating an annual budget. The least accurate method, and least systemic, is to allocate funding on a yearly basis based on the previous year's funding and expenditures adjusting for inflationary growth.

Using the generally accepted industry standard of 2% of CRV, the District's annual capital renewal budget should be \$5.9 million, based on the total insured value of \$294 million. These figures are for facilities only and do not include transportation fleets or technology.

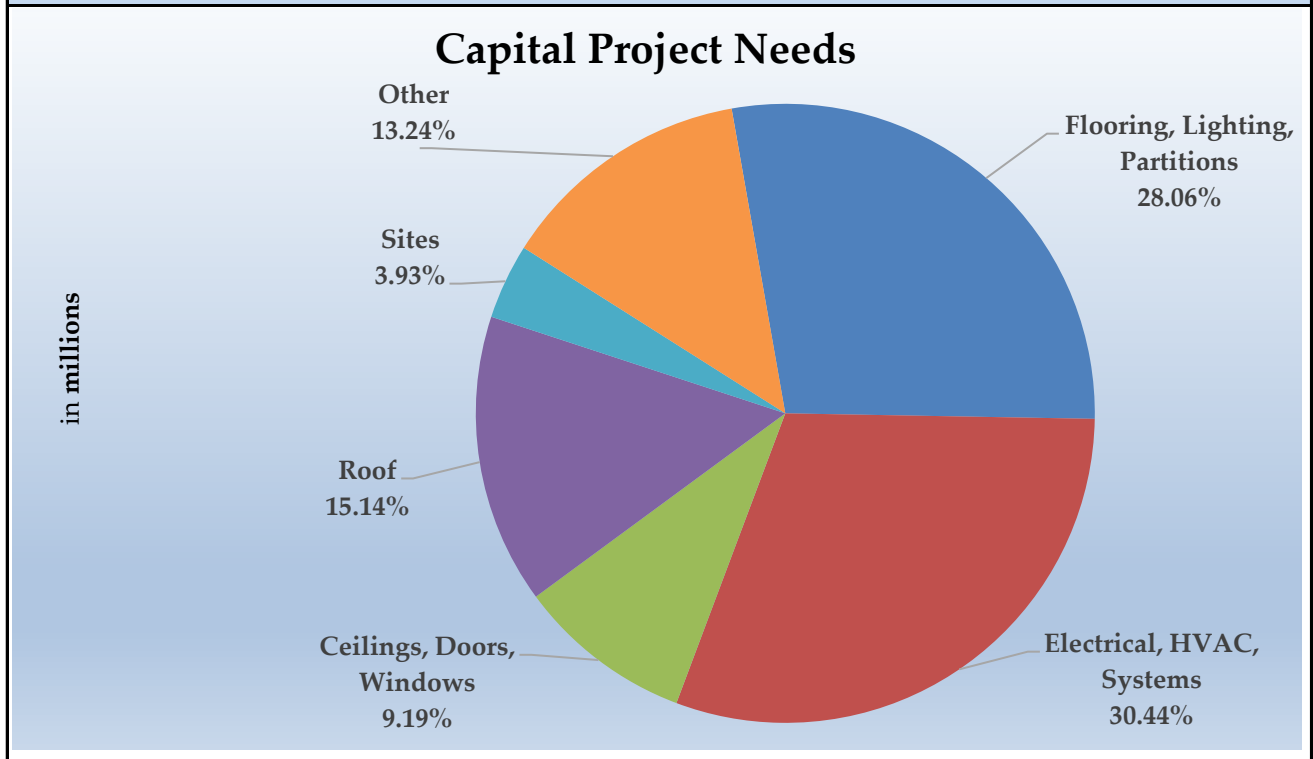
The District has created a modified capital renewal plan that addresses major components and high value items. It is by no means all encompassing. Data regarding the installation date on much of the equipment is not available or would consume an inordinate amount of time to research, so a best guess was used. The CDE SAR life cycle values and replacement costs were used. Analysis of the plan indicates that the District has a backlog of \$83 million in capital renewal projects. Analysis also shows that in the next 5 years, the District needs to allocate approximately \$31 million for capital renewal.

Projecting capital renewal needs based solely on equipment age versus expected life is inefficient and wasteful. Proper operation and maintenance of equipment can significantly extend the expected life of equipment. Conversely, poor operations and maintenance can severely reduce the expected life of equipment. Replacing an operational piece of equipment at the designed end of life increases the overall system reliability but greatly increases operational costs. Waiting for equipment to fail prior to replacement causes loss of operability and can be significantly more costly than a planned replacement. The optimum replacement strategy is to monitor equipment condition and performance and replace equipment when performance degrades significantly or conditions indicate an imminent failure. Using this strategy allows operational interruptions to be minimized while minimizing replacement cost and overall life cycle costs. This is very similar to the current strategy for preventive maintenance that basically espouses if equipment is not broken, don't fix it.

Using this strategy, the District develops and maintains a priority list of major capital renewal needs that is based on expected life, equipment condition, operational performance and cost of unexpected failure. The cost of unexpected failure takes into account non-financial costs, such as potential lost instructional days due to failure. Funds are allocated to replace equipment that has the greatest potential impact on instruction first, with equipment that has no potential impact on instruction allowed to fail before replacement. Priority is given to items that potentially have a safety concern if not repaired or replaced. The potential safety issues are funded when they are identified and conditions deteriorate to an unsafe situation. Using this strategy, the District has significantly extended the operational life of equipment well past the designed life and has maximized the efficient use of district funds and assets.

HARRISON SCHOOL DISTRICT TWO
CAPITAL IMPROVEMENT PLAN
CAPITAL PROJECT NEEDS

Project	2021-2025	2026-2030	2031-2035	2036-2040	2041-2045
Flooring	\$ 10,708,070	\$ 495,073	\$ -	\$ -	\$ -
Lighting	2,939,676	2,012,157	5,261,388	-	-
Partitions/Walls	5,448,603	1,132,045	2,146,586	-	57,420
Electrical	2,112,131	1,611,963	3,816,517	-	804,565
HVAC	2,900,758	1,098,962	9,638,103	2,157,623	1,595,291
Systems	5,971,535	805,606	-	245,474	-
Ceilings	3,332,162	-	-	-	-
Doors	228,528	80,889	266,712	-	-
Windows	1,391,170	1,408,091	3,189,439	-	-
Roof	10,328,247	4,162,416	699,470	1,110,643	-
Sites	1,423,644	264,399	1,873,556	622,841	49,139
Furnishings	681,129	-	20,000	-	-
Playground/Sports	2,249,225	280,012	-	87,512	220,000
Plumbing	2,458,788	962,788	2,033,728	-	-
Sidewalks	224,306	145,130	823,385	103,884	53,145
Water/Sewer	2,169,943	139,485	876,938	411,648	307,689
Total	\$ 54,567,915	\$ 14,599,016	\$ 30,645,822	\$ 4,739,625	\$ 3,087,249



**HARRISON SCHOOL DISTRICT TWO
CAPITAL RESERVE - CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FISCAL YEARS 2020-2021 TO 2023-2024**

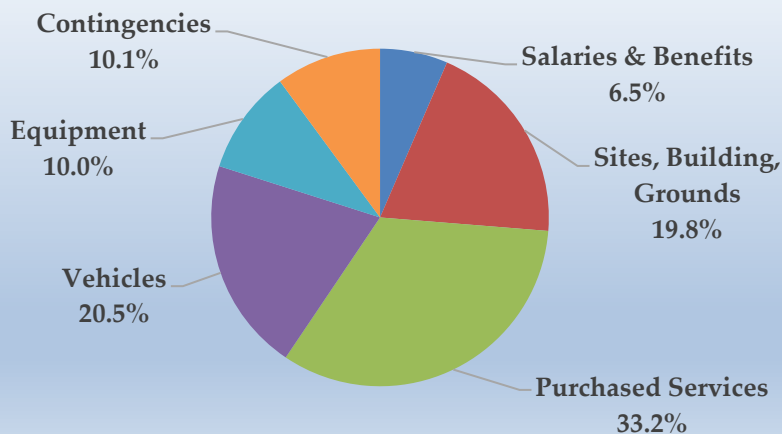
	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024 Estimated
	Actual	Actual	Actual	Budget	Actual
Beginning Fund Balance	\$ 1,420,027	\$ 846,649	\$ 1,484,454	\$ 1,352,113	\$ 1,352,113
Revenue					
Earnings on Investments	1,915	3,889	72,735	9,000	102,000
Other Local	11,070	-	-	-	-
Total Revenue	12,985	3,889	72,735	9,000	102,000
Transfer From General Fund	-	1,077,275	1,077,275	2,327,275	2,327,275
Total Resources Available	1,433,012	1,927,813	2,634,464	3,688,388	3,781,388
Expenditures					
Salaries	150,909	33,722	105,303	143,630	152,070
Benefits	45,261	12,078	28,598	44,525	40,600
Sites, Building, Grounds	-	-	-	272,543	272,543
Purchased Services	379,901	322,548	810,985	904,500	899,985
Vehicles	-	75,011	150,068	381,000	381,000
Equipment	10,292	-	187,397	338,000	338,000
Contingencies	-	-	-	300,000	300,000
Total Expenditures	586,363	443,359	1,282,351	2,384,198	2,384,198
Ending Fund Balance	\$ 846,649	\$ 1,484,454	\$ 1,352,113	\$ 1,304,190	\$ 1,397,190



**HARRISON SCHOOL DISTRICT TWO
CAPITAL RESERVE - CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FISCAL YEARS 2024-2025 TO 2027-2028**

	2024-2025	2025-2026	2026-2027	2027-2028
	Budget	Projections	Projections	Projections
Beginning Fund Balance	\$ 1,397,190	\$ 794,709	\$ 724,625	\$ 609,906
Revenue				
Earnings on Investments	48,000	24,000	12,000	12,000
Other Local	-	-	-	-
Total Revenue	48,000	24,000	12,000	12,000
Transfer From General Fund	2,327,275	2,327,275	2,327,275	2,327,275
Total Resources Available	3,772,465	3,145,984	3,063,900	2,949,181
Expenditures				
Salaries	156,284	162,535	169,037	175,798
Benefits	36,334	37,424	38,547	39,703
Sites, Building, Grounds	588,248	290,100	292,310	295,900
Purchased Services	989,569	991,300	993,500	995,890
Vehicles	610,900	430,000	445,300	447,560
Equipment	296,421	210,000	215,300	217,990
Contingencies	300,000	300,000	300,000	300,000
Total Expenditures	2,977,756	2,421,359	2,453,994	2,472,841
Ending Fund Balance	\$ 794,709	\$ 724,625	\$ 609,906	\$ 476,340

2024-2025 Budgeted Expenditures



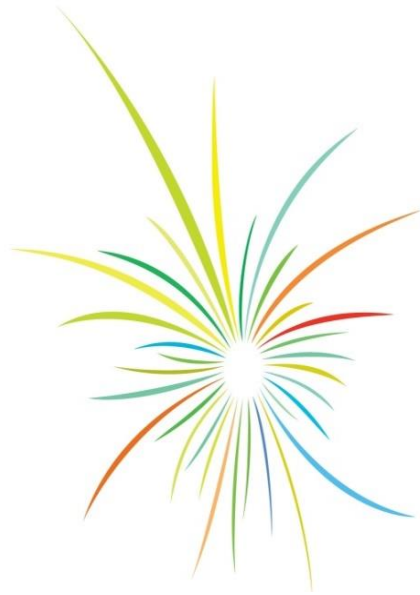
Land Trust Fund - Capital Projects Fund

Statement of Program

The Land Trust Fund is classified as a capital projects fund which is used to record permit fees and the authorization for capital expenditures. This fund is used to account for any revenues and expenditures in accordance with new residential building growth within District boundaries. The budget includes funding for athletic fields and upkeep of District grounds.

A draw down of ending fund balance is planned in future years to provide resources for additional projects in the District.

HARRISON SCHOOL DISTRICT TWO LAND TRUST FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FISCAL YEARS 2020-2021 TO 2023-2024					
	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024
	Actual	Actual	Actual	Budget	Estimated Actual
Beginning Fund Balance	\$ 545,457	\$ 752,678	\$ 192,587	\$ 482,662	\$ 482,662
Revenue					
Interest	832	1,380	16,097	12,000	18,400
Public School Lands	206,448	81,696	249,504	85,000	91,632
Other Revenue	-	-	24,480	-	-
Total Revenues	207,280	83,076	290,081	97,000	110,032
Total Resources Available	752,737	835,754	482,668	579,662	592,694
Expenditures					
Sites	-	643,081	-	400,000	312,989
Other Services	59	86	6	15,000	-
Contingency	-	-	-	50,000	-
Total Expenditures	59	643,167	6	465,000	312,989
Ending Fund Balance	\$ 752,678	\$ 192,587	\$ 482,662	\$ 114,662	\$ 279,705



Land Trust Fund

HARRISON SCHOOL DISTRICT TWO LAND TRUST FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FISCAL YEARS 2024-2025 TO 2027-2028				
	2024-2025	2025-2026	2026-2027	2027-2028
	Budget	Projections	Projections	Projections
Beginning Fund Balance	\$ 279,705	\$ 100,216	\$ 8,216	\$ 9,816
Revenue				
Interest	13,500	10,000	9,000	8,500
Public School Lands	79,000	82,900	89,500	91,020
Other Revenue	-	-	-	-
Total Revenues	92,500	92,900	98,500	99,520
Total Resources Available	372,205	193,116	106,716	109,336
Expenditures				
Sites	218,989	148,000	82,900	75,000
Other Services	15,000	15,000	13,000	15,000
Contingency	38,000	21,900	1,000	2,199
Total Expenditures	271,989	184,900	96,900	92,199
Ending Fund Balance	\$ 100,216	\$ 8,216	\$ 9,816	\$ 17,137

Health Insurance Fund - Internal Services Fund

Statement of Program

The Health Insurance Fund is an internal services fund used to account for the financing of services provided by one department to other departments on a cost-reimbursement basis.

This fund accounts for the partially self-funded dental insurance program of the District. The District has approximately 1300 employees that are eligible for dental insurance and 63 percent participate in the plan. Prior to Fiscal Year 2021-2022, the District also provided a partially self-funded health insurance program.

Beginning in Fiscal Year 2021-2022, the District moved to a fully funded health insurance program. The premiums collected from employees and then paid to the insurance company, will be accounted for in the General Fund. Historically, the Health Insurance Fund accounted for the expenditures of all health insurance plans. The Health Insurance Fund continued to pay out claims from the previous partially self-funded health insurance plans through the end of Fiscal Year 2021-2022. A planned transfer from the General Fund of \$55 thousand was provided in 2022-2023 to cover claims run out.

Based on the change in the District's health insurance programs from partially self-funded to fully-funded and guidance from the District's external independent auditing firm, the Health Insurance Fund has been closed out with all revenues and expenditures now reported in the General Fund.

HARRISON SCHOOL DISTRICT TWO
HEALTH INSURANCE - INTERNAL SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FISCAL YEARS 2020-2021 TO 2023-2024

	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024
	Actual	Actual	Actual	Budget	Estimated Actual
Beginning Net Assets	\$ 1,316,784	\$ (905,790)	\$ 229,168	\$ -	\$ -
Revenue					
Premium Collections:					
Dental	472,747	450,528	423,733	437,000	-
Health and Medical	8,646,257	-	-	-	-
Earnings on Investments	1,164	-	-	1,500	-
Other Revenue	6,099	-	348	5,000	-
Total Revenue	9,126,267	450,528	424,081	443,500	-
Transfer (To) From General Fund	-	1,300,000	(363,928)	-	-
Total Resources Available	10,443,051	844,738	289,321	443,500	-
Expenditures					
Salaries	3,400	-	-	-	-
Benefits	722	-	-	-	-
Purchased Services	11,348,945	611,569	289,321	430,500	-
Supplies	(8,477)	-	-	-	-
Equipment	-	-	-	-	-
Other	4,251	4,001	-	-	-
Contingency	-	-	-	-	-
Total Expenditures	11,348,841	615,570	289,321	430,500	-
Ending Net Assets	\$ (905,790)	\$ 229,168	\$ -	\$ 13,000	\$ -
Expenditures by Program					
Dental	\$ 365,082	\$ 334,457	\$ 253,050	\$ 390,000	\$ -
Medical	8,575,455	330,134	-	-	-
Pharmacy	1,328,836	(95,844)	-	-	-
Administrative Fee	1,060,745	36,965	36,206	40,000	-
ACA Re-insurance Fee	4,251	4,001	-	-	-
Other	14,472	5,857	65	500	-
Contingency	-	-	-	-	-
Total Expenditures	\$ 11,348,841	\$ 615,570	\$ 289,321	\$ 430,500	\$ -

Charter Schools

The charter schools are a component unit of Harrison School District Two and provide unique learning opportunities for students of the District.

Atlas prepares and empowers all students for success on their post-graduate paths through educational excellence, character development and community engagement..

The mission of James Irwin Charter Schools is to help guide students in the development of their character and academic potential through academically rigorous, content-rich educational programs.

Vanguard became a charter of D2 in Fiscal Year 2021-2022. Vanguard has high expectations of excellence in character and academic achievement and balances a rigorous academic program with a warm and caring community and faculty dedicated to unlocking the potential of every student.

Below are the proposed budgets for each charter school

	James Irwin			2024-2025
	Atlas Prep Schools	Charter Schools	Vanguard	Budget
Beginning Fund Balance	\$ 25,761,183	\$ 17,783,783	\$ 11,104,539	\$ 54,649,505
Revenue				
Local	1,525,995	721,646	805,000	3,052,641
State	-	1,926,115	867,200	2,793,315
Federal	630,000	127,881	-	757,881
Total Revenue	2,155,995	2,775,642	1,672,200	6,603,837
Transfer In	12,752,759	15,755,609	19,223,116	47,731,484
Total Resources Available	40,669,937	36,315,034	31,999,855	108,984,826
Expenditures				
Salaries	8,596,957	7,687,785	10,438,522	26,723,264
Benefits	2,440,173	2,696,462	3,470,100	8,606,735
Purchased Services	3,906,046	5,969,850	3,566,964	13,442,860
Supplies and Materials	1,489,938	1,171,713	1,055,377	3,717,028
Capital Outlay	8,855,300	-	1,539,000	10,394,300
Other/Debt Service	77,750	274,000	1,008,000	1,359,750
Total Expenditures	25,366,164	17,799,810	21,077,963	64,243,937
Ending Fund Balance	\$ 15,303,773	\$ 18,515,224	\$ 10,921,892	\$ 44,740,889

UNIFORM BUDGET SUMMARY



FISCAL YEAR 2024-25
SUMMARY BUDGET

Harrison School District District Code 0020 Adopted budget Adopted June 20, 2024	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk Management	19 Preschool and Kindergarten	21 Food Service
Budgeted Pupil Count: 12,836						
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		37,616,052	54,649,505	95,907	-	3,987,657
REVENUES						
Local Sources	1000 - 1999	28,901,391	3,052,641	4,500	-	225,000
State Sources	3000 - 3999	142,749,514	2,793,315	-	771,871	-
Federal Sources	4000 - 4999	207,746	757,881	-	-	5,500,936
TOTAL REVENUES		171,858,651	6,603,837	4,500	771,871	5,725,936
TOTAL BEGINNING FUND BALANCE & REVENUES		209,474,703	61,253,342	100,407	771,871	9,713,593
TOTAL ALLOCATIONS TO/FROM OTHER FUNDS		5600,5700,5800 (47,731,484)	47,731,484	-	-	-
TRANSFERS TO/FROM OTHER FUNDS		5200 - 5300 (4,947,275)	-	2,620,000	-	-
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)		156,795,944	108,984,826	2,720,407	771,871	9,713,593
EXPENDITURES						
Instruction - Program 0010 to 2099						
Salaries	0100	44,700,554	17,704,529	-	-	-
Employee Benefits	0200	15,633,310	5,594,723	-	-	-
Purchased Services	0300-0500	6,189,338	1,027,205	-	-	-
Supplies and Materials	0600	1,627,494	1,452,294	-	771,871	-
Property	0700	177,240	431,300	-	-	-
Other	0800, 0900	339,210	278,000	-	-	-
Total Instruction		68,667,146	26,488,051	-	771,871	-
Supporting Services						
Students - Program 2100						
Salaries	0100	6,544,216	1,895,631	-	-	-
Employee Benefits	0200	2,097,964	700,398	-	-	-
Purchased Services	0300-0500	230,750	516,985	-	-	-
Supplies and Materials	0600	45,529	311,377	-	-	-
Property	0700	-	1,000	-	-	-
Other	0800, 0900	825	250	-	-	-
Total Students		8,919,284	3,425,641	-	-	-
Instructional Staff - Program 2200						
Salaries	0100	4,231,661	646,113	-	-	-
Employee Benefits	0200	1,285,603	243,344	-	-	-
Purchased Services	0300-0500	2,385,132	302,273	-	-	-
Supplies and Materials	0600	325,200	121,965	-	-	-
Property	0700	90,502	-	-	-	-
Other	0800, 0900	53,995	-	-	-	-
Total Instructional Staff		8,372,093	1,313,695	-	-	-
General Administration - Program 2300, including Program 2303 and 2304						
Salaries	0100	719,683	918,526	-	-	-
Employee Benefits	0200	191,659	276,810	-	-	-
Purchased Services	0300-0500	331,924	959,718	-	-	-
Supplies and Materials	0600	54,350	66,562	-	-	-
Property	0700	-	1,500	-	-	-
Other	0800, 0900	104,250	400,000	-	-	-
Total General Administration		1,401,866	2,623,116	-	-	-

FISCAL YEAR 2024-25
SUMMARY BUDGET

	22 Governmental Designated Grants Fund	23 Pupil Activity Agency	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
Harrison School District District Code 0020 Adopted budget Adopted June 20, 2024						
Budgeted Pupil Count: 12,836						
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)	-	439,196	11,658,478	17,928,609	1,676,895	128,052,299
REVENUES						
Local Sources	277,800	598,000	14,754,394	537,000	140,500	48,491,226
State Sources	24,392,000	-	-	-	-	170,706,700
Federal Sources	14,200,249	-	-	-	-	20,666,812
TOTAL REVENUES	38,870,049	598,000	14,754,394	537,000	140,500	239,864,738
TOTAL BEGINNING FUND BALANCE & REVENUES	38,870,049	1,037,196	26,412,872	18,465,609	1,817,395	367,917,037
TOTAL ALLOCATIONS TO/FROM OTHER FUNDS TRANSFERS TO/FROM OTHER FUNDS	-	-	-	-	-	-
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)	38,870,049	1,037,196	26,412,872	18,465,609	4,144,670	367,917,037
EXPENDITURES						
Instruction - Program 0010 to 2099						
Salaries	3,508,751	-	-	-	-	65,913,834
Employee Benefits	1,111,599	-	-	-	-	22,339,632
Purchased Services	-	-	-	-	-	7,216,543
Supplies and Materials	-	-	-	-	-	3,851,659
Property	-	-	-	-	-	608,540
Other	29,324,088	589,000	-	-	-	30,530,298
Total Instruction	33,944,438	589,000	-	-	-	130,460,506
Supporting Services						
Students - Program 2100						
Salaries	1,883,179	-	-	-	-	10,323,026
Employee Benefits	575,441	-	-	-	-	3,373,803
Purchased Services	-	-	-	-	-	747,735
Supplies and Materials	-	-	-	-	-	356,906
Property	-	-	-	-	-	1,000
Other	-	-	-	-	-	1,075
Total Students	2,458,620	-	-	-	-	14,803,545
Instructional Staff - Program 2200						
Salaries	1,585,564	-	-	-	-	6,463,338
Employee Benefits	477,415	-	-	-	-	2,006,362
Purchased Services	-	-	-	-	-	2,687,405
Supplies and Materials	-	-	-	-	-	447,165
Property	-	-	-	-	-	90,502
Other	-	-	-	-	-	53,995
Total Instructional Staff	2,062,979	-	-	-	-	11,748,767
General Administration - Program 2300, including Program 2303 and 2304						
Salaries	-	-	-	-	-	1,638,209
Employee Benefits	-	-	-	-	-	468,469
Purchased Services	-	-	-	-	-	1,291,642
Supplies and Materials	-	-	-	-	-	120,912
Property	-	-	-	-	-	1,500
Other	-	-	-	-	-	504,250
Total General Administration	-	-	-	-	-	4,024,982

FISCAL YEAR 2024-25
SUMMARY BUDGET

Harrison School District District Code 0020 Adopted budget Adopted June 20, 2024	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk Management	19 Preschool and Kindergarten	21 Food Service
School Administration - Program 2400						
Salaries	0100	8,708,313	2,488,847	-	-	-
Employee Benefits	0200	2,590,433	870,149	-	-	-
Purchased Services	0300-0500	87,105	108,500	-	-	-
Supplies and Materials	0600	659,844	93,487	-	-	-
Property	0700	20,200	1,500	-	-	-
Other	0800, 0900	17,150	4,000	-	-	-
Total School Administration		12,083,045	3,566,483	-	-	-
Business Services - Program 2500, including Program 2501						
Salaries	0100	857,016	1,211,819	127,301	-	-
Employee Benefits	0200	270,718	349,598	37,640	-	-
Purchased Services	0300-0500	35,834	2,575,844	-	-	-
Supplies and Materials	0600	8,500	44,086	-	-	-
Property	0700	-	10,000	-	-	-
Other	0800, 0900	9,461	15,500	-	-	-
Total Business Services		1,181,529	4,206,847	164,941	-	-
Operations and Maintenance - Program 2600						
Salaries	0100	6,772,414	1,290,818	-	-	-
Employee Benefits	0200	2,196,327	409,973	-	-	-
Purchased Services	0300-0500	1,762,642	3,960,041	86,500	-	-
Supplies and Materials	0600	3,142,665	1,165,962	3,500	-	-
Property	0700	463,798	9,684,000	-	-	-
Other	0800, 0900	8,450	-	-	-	-
Total Operations and Maintenance		14,346,296	16,510,794	90,000	-	-
Student Transportation - Program 2700						
Salaries	0100	3,237,399	294,585	-	-	-
Employee Benefits	0200	1,038,352	68,612	-	-	-
Purchased Services	0300-0500	276,619	380,900	-	-	-
Supplies and Materials	0600	458,200	84,438	-	-	-
Property	0700	15,000	-	-	-	-
Other	0800, 0900	(174,000)	-	-	-	-
Total Student Transportation		4,851,570	828,535	-	-	-
Central Support - Program 2800, including Program 2801						
Salaries	0100	3,260,808	272,396	-	-	-
Employee Benefits	0200	996,893	93,128	-	-	-
Purchased Services	0300-0500	2,230,277	914,691	2,442,613	-	-
Supplies and Materials	0600	250,316	376,857	-	-	-
Property	0700	906,217	265,000	-	-	-
Other	0800, 0900	17,934	-	-	-	-
Total Central Support		7,662,445	1,922,072	2,442,613	-	-
Other Support - Program 2900						
Salaries	0100	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-
Purchased Services	0300-0500	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-
Total Other Support		-	-	-	-	-
Food Service Operations - Program 3100						
Salaries	0100	6,360	-	-	-	2,252,865
Employee Benefits	0200	3,211	-	-	-	759,715
Purchased Services	0300-0500	-	947,000	-	-	150,000
Supplies and Materials	0600	102,088	-	-	-	2,873,347
Property	0700	-	-	-	-	350,000
Other	0800, 0900	-	-	-	-	10,000
Total Other Support		111,659	947,000	-	-	6,395,927

FISCAL YEAR 2024-25
SUMMARY BUDGET

Harrison School District District Code 0020 Adopted budget Adopted June 20, 2024	22 Governmental Designated Grants Fund	23 Pupil Activity Agency	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
School Administration - Program 2400						
Salaries	-	-	-	-	-	11,197,160
Employee Benefits	-	-	-	-	-	3,460,582
Purchased Services	-	-	-	-	-	195,605
Supplies and Materials	-	-	-	-	-	753,331
Property	-	-	-	-	-	21,700
Other	-	-	-	-	-	21,150
Total School Administration	-	-	-	-	-	15,649,528
Business Services - Program 2500, including Program 2501						
Salaries	118,531	-	-	-	-	2,314,667
Employee Benefits	43,984	-	-	-	-	701,940
Purchased Services	-	-	-	-	15,000	2,626,678
Supplies and Materials	-	-	-	-	-	52,586
Property	-	-	-	-	-	10,000
Other	-	-	-	-	-	24,961
Total Business Services	162,515	-	-	-	15,000	5,730,832
Operations and Maintenance - Program 2600						
Salaries	-	-	-	-	156,284	8,219,516
Employee Benefits	-	-	-	-	36,334	2,642,634
Purchased Services	-	-	-	-	989,569	6,798,752
Supplies and Materials	-	-	-	-	-	4,312,127
Property	-	-	-	-	907,321	11,055,119
Other	-	-	-	-	-	8,450
Total Operations and Maintenance	-	-	-	-	2,089,508	33,036,598
Student Transportation - Program 2700						
Salaries	-	-	-	-	-	3,531,984
Employee Benefits	-	-	-	-	-	1,106,964
Purchased Services	-	-	-	-	-	657,519
Supplies and Materials	-	-	-	-	-	542,638
Property	-	-	-	-	-	15,000
Other	-	-	-	-	-	(174,000)
Total Student Transportation	-	-	-	-	-	5,680,105
Central Support - Program 2800, including Program 2801						
Salaries	-	-	-	-	-	3,533,204
Employee Benefits	-	-	-	-	-	1,090,021
Purchased Services	-	-	-	-	-	5,587,581
Supplies and Materials	-	-	-	-	-	627,173
Property	-	-	-	-	-	1,171,217
Other	-	-	-	-	-	17,934
Total Central Support	-	-	-	-	-	12,027,130
Other Support - Program 2900						
Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-
Total Other Support	-	-	-	-	-	-
Food Service Operations - Program 3100						
Salaries	-	-	-	-	-	2,259,225
Employee Benefits	-	-	-	-	-	762,926
Purchased Services	-	-	-	-	-	1,097,000
Supplies and Materials	-	-	-	-	-	2,975,435
Property	-	-	-	-	-	350,000
Other	-	-	-	-	-	10,000
Total Other Support	-	-	-	-	-	7,454,586

FISCAL YEAR 2024-25
SUMMARY BUDGET

Harrison School District District Code 0020 Adopted budget Adopted June 20, 2024	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk Management	19 Preschool and Kindergarten	21 Food Service
Community Services - Program 3300						
Salaries	0100	1,750	-	-	-	-
Employee Benefits	0200	400	-	-	-	-
Purchased Services	0300-0500	4,399	-	-	-	-
Supplies and Materials	0600	2,498	-	-	-	-
Other	0800, 0900	-	-	-	-	-
Total Community Services		9,047	-	-	-	-
Education for Adults - Program 3400						
Salaries	0100	137,313	-	-	-	-
Employee Benefits	0200	44,380	-	-	-	-
Purchased Services	0300-0500	30,500	-	-	-	-
Supplies and Materials	0600	8,000	-	-	-	-
Other	0800, 0900	1,500	-	-	-	-
Total Education for Adults Services		221,693	-	-	-	-
Total Supporting Services		59,160,527	35,344,183	2,697,554	-	6,395,927
Property - Program 4000						
Salaries	0100	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-
Purchased Services	0300-0500	1,704,010	1,749,703	-	-	-
Supplies and Materials	0600	-	-	-	-	-
Property	0700	-	-	-	-	-
Total Property		1,704,010	1,749,703	-	-	-
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure						
Purchased Services	0300-0500	-	-	-	-	-
Other	0800, 0900	9,893	58,000	-	-	-
Total Other Uses		9,893	58,000	-	-	-
TOTAL EXPENDITURES		129,541,576	63,639,937	2,697,554	771,871	6,395,927
APPROPRIATED RESERVES						
Other Reserved Fund Balance - Program 9900	0840	300,000	-	-	-	-
Reserve for TABOR 3% - Program 9321	0840		604,000	-	-	-
TOTAL RESERVES		300,000	604,000	-	-	-
TOTAL EXPENDITURES & RESERVES		129,841,576	64,243,937	2,697,554	771,871	6,395,927
BUDGETED ENDING FUND BALANCE						
Non-spendable fund balance (9900)	6710	825,241	2,073,664	-	-	-
Restricted fund balance (9990)	6720	-	-	-	-	-
TABOR 3% emergency reserve (9321)	6721	3,918,400	942,000	-	-	-
Committed fund balance (9900)	6750	13,061,349	-	-	-	-
Assigned fund balance (9900)	6760	1,158,296	-	-	-	-
Unassigned fund balance (9900)	6770	7,991,082	32,723,520	22,853	-	3,317,666
Unrestricted net position (9900)	6792	-	9,001,705	-	-	-
Total Ending Fund Balance		26,954,368	44,740,889	22,853	-	3,317,666
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	Yes	No	Yes

FISCAL YEAR 2024-25
SUMMARY BUDGET

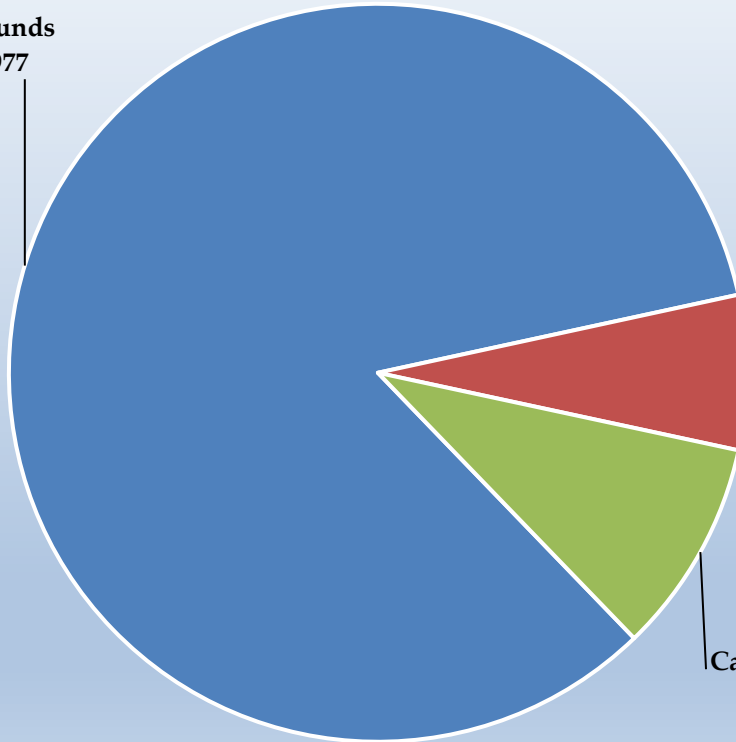
Harrison School District District Code 0020 Adopted budget Adopted June 20, 2024	22 Governmental Designated Grants Fund	23 Pupil Activity Agency	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
Community Services - Program 3300						
Salaries	-	-	-	-	-	1,750
Employee Benefits	-	-	-	-	-	400
Purchased Services	-	-	-	-	-	4,399
Supplies and Materials	-	-	-	-	-	2,498
Other	-	-	-	-	-	-
Total Community Services	-	-	-	-	-	9,047
Education for Adults - Program 3400						
Salaries	179,390	-	-	-	-	316,703
Employee Benefits	62,107	-	-	-	-	106,487
Purchased Services	-	-	-	-	-	30,500
Supplies and Materials	-	-	-	-	-	8,000
Other	-	-	-	-	-	1,500
Total Education for Adults Services	241,497	-	-	-	-	463,190
Total Supporting Services	4,925,611	-	-	-	2,104,508	110,628,310
Property - Program 4000						
Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	3,453,713
Supplies and Materials	-	-	-	-	-	-
Property	-	-	-	16,851,800	807,237	17,659,037
Total Property	-	-	-	16,851,800	807,237	21,112,750
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure						
Purchased Services	-	-	65,000	-	-	65,000
Other	-	-	14,404,050	-	-	14,471,943
Total Other Uses	-	-	14,469,050	-	-	14,536,943
TOTAL EXPENDITURES	38,870,049	589,000	14,469,050	16,851,800	2,911,745	276,738,509
APPROPRIATED RESERVES						
Other Reserved Fund Balance - Program 9900	-	-	-	-	338,000	638,000
Reserve for TABOR 3% - Program 9321	-	-	-	-	-	604,000
TOTAL RESERVES	-	-	-	-	338,000	1,242,000
TOTAL EXPENDITURES & RESERVES	38,870,049	589,000	14,469,050	16,851,800	3,249,745	277,980,509
BUDGETED ENDING FUND BALANCE						
Non-spendable fund balance (9900)	-	-	-	-	-	2,898,905
Restricted fund balance (9990)	-	-	11,943,822	1,613,809	-	13,557,631
TABOR 3% emergency reserve (9321)	-	-	-	-	-	4,860,400
Committed fund balance (9900)	-	-	-	-	-	13,061,349
Assigned fund balance (9900)	-	-	-	-	-	1,158,296
Unassigned fund balance (9900)	-	448,196	-	-	894,925	45,398,242
Unrestricted net position (9900)	-	-	-	-	-	9,001,705
Total Ending Fund Balance	-	448,196	11,943,822	1,613,809	894,925	89,936,528
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?	No	No	No	Yes	Yes	Yes

HARRISON SCHOOL DISTRICT TWO
SUMMARY BUDGET
FISCAL YEAR 2024-2025

	Beginning Fund Balance	Revenue and Transfers	Expenditures	Ending Fund Balance
Operating Funds				
General Fund	\$ 37,616,052	\$ 119,951,763	130,613,447	\$ 26,954,368
Insurance Reserve Fund	95,907	2,624,500	2,697,554	22,853
Nutrition Services Fund	3,987,657	5,725,936	6,395,927	3,317,666
Designated Purpose Grants Fund	-	38,870,049	38,870,049	-
Pupil Activity Fund	439,196	598,000	589,000	448,196
Debt Service Fund				
Bond Redemption Fund	11,658,478	14,754,394	14,469,050	11,943,822
Capital Projects Funds				
Building Fund	17,928,609	537,000	16,851,800	1,613,809
Capital Reserve Fund	1,397,190	2,375,275	2,977,756	794,709
Land Trust Fund	279,705	92,500	271,989	100,216
Total	\$ 73,402,794	\$ 185,529,417	\$ 213,736,572	\$ 45,195,639

All Funds Expenditures

Operating Funds
\$179,165,977



Debt Service Fund
\$14,469,050

Capital Projects
Funds
\$20,101,545

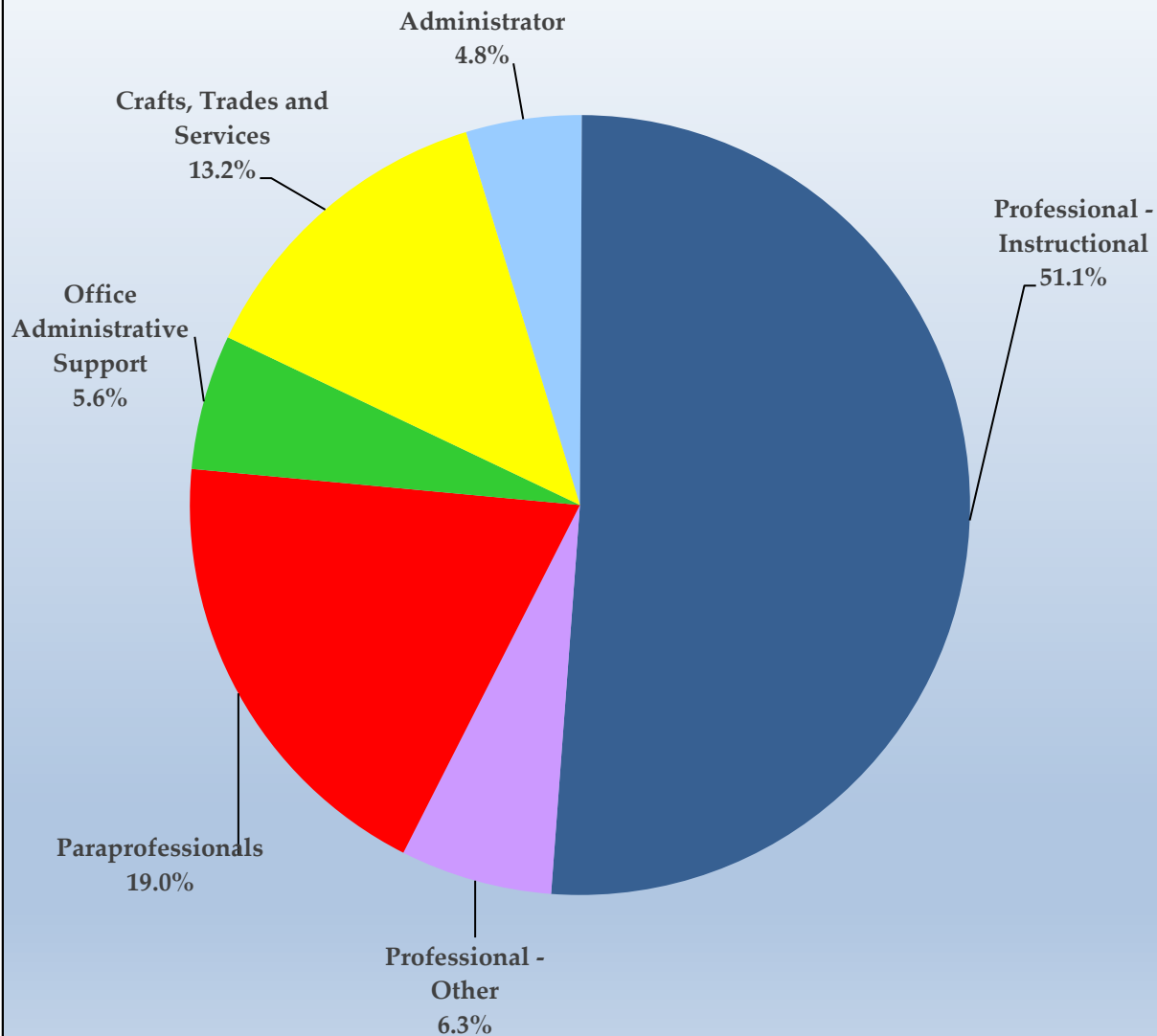
STAFF



**HARRISON SCHOOL DISTRICT TWO
STAFFING FTE SUMMARY - ALL FUNDS
FISCAL YEARS 2020-2021 TO 2024-2025**

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Net Change
Administrator	70.87	70.25	66.50	69.50	72.00	2.50
Professional - Instructional	765.26	729.54	733.34	761.31	767.94	6.63
Professional - Other	81.40	75.58	93.47	106.11	95.14	(10.97)
Paraprofessionals	225.74	212.86	206.42	245.97	285.68	39.71
Office Administrative Support	91.44	86.86	82.57	85.19	84.44	(0.75)
Crafts, Trades and Services	191.51	190.82	197.12	209.91	198.80	(11.11)
Total Staffing	1,426.22	1,365.91	1,379.42	1,477.99	1,504.00	26.01

Staff FTE by Employee Group



Staffing

The District employs over 1,500 employees to help provide an excellent learning opportunity for the students. The employee categories are summarized to comply with the chart of account structure developed for Colorado school districts by the Colorado Department of Education.

- **Administrator:** performs managerial activities and is responsible for developing or interpreting policies or regulations and executing those policies or regulations through the direction of individuals.
- **Professional - Instructional:** provides learning experiences and care to students. This includes certified staff including, classroom and special education teachers. Counselors, psychologists, nurses and social workers are also classified as certified professional - instructional.
- **Professional - Other:** performs assignments requiring a high degree of knowledge and skills usually acquired through at least a baccalaureate degree (or its equivalent obtained through special study and/or experience) but not requiring skills in the field of education. This includes directors, coordinators, managerial and support staff.
- **Paraprofessionals:** supports professional individuals or functions. This category also includes student monitors. Bus monitors, lunchroom monitors, classroom aides and special education aides are part of the paraprofessional employees.
- **Office Administrative Support:** performs the activities of preparing, transferring, transcribing, systematizing or preserving communications, records and transactions. Office administrative support includes secretaries, bookkeepers, and registrars.
- **Crafts, Trades and Services:** performs tasks that require skill levels which can be acquired through on-the-job training and experience or through apprenticeship or other formal training programs. A wide variety of employees are included in this category such as building engineers, custodians, maintenance, mechanics, nutrition services staff, security, hvac, grounds specialists and bus drivers.



All Funds Districtwide Staffing

Major Changes in Staffing for Fiscal Year 2024-2025

Administrator: 2.50 FTE Increase

Administrative positions have been added to Thrive Home School Academy and for the expansion of Career Readiness Academy to include a new Alternative Middle School program.

Professional - Instructional: 6.63 FTE Increase

The District remains committed in providing an excellent educational opportunity for the students and continues to allocate staffing as needed to enhance current programs. Positions were added due to the continued increase in serving special education students.

Professional - Other: 10.97 FTE Decrease

Changes in this category are related to 8.1 FTE no longer funded from the Government Grant Fund. Nutrition Services also reclassified 1.50 FTE from Professional - Other to Crafts, Trades and Services.

Paraprofessionals: 39.71 FTE Increase

As a result of Student-Based Budgeting, schools are allowed to allocate funding in order to meet specific needs at their respective school. Additional 9.00 FTE were allocated for schools through this process in addition to 22 positions added to support the Special Education Department.

Office Administrative Support: .75 FTE Decrease

Decrease of .75 FTE due to grant funding.

Crafts, Trades and Services: 11.11 FTE Decrease

As a result of ESSER funding being phased out, 20.00 custodian positions will be eliminated and an additional 2.00 FTE added for security guards and 8.60 FTE for Nutrition Services.

SCHOOLS



BRICKER ELEMENTARY

4880 Dover Drive
Colorado Springs, CO 80916

Principal: Jenny Courtier
<http://www.hsd2.org/BES> (719) 579-2150



Mission

To create greatness through a culture of leadership, learning and collaboration.

Vision

Bricker Elementary is a school where every student's unique talents are strengthened, achievement heightened and leadership inspired.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 1,581,105	\$ 1,421,209	\$ 1,621,262	\$ 2,022,664	\$ 1,988,762
Benefits	545,505	493,899	536,900	693,606	659,228
Services	21,973	23,254	30,990	24,893	22,013
Supplies	98,726	115,571	104,679	35,300	29,567
Equipment and Other	2,943	5,885	9,578	23,781	4,250
Total Expenditures	\$ 2,250,252	\$ 2,059,818	\$ 2,303,409	\$ 2,800,244	\$ 2,703,820
<u>BUDGETED STAFFING</u>					
Instructional Staff	23.50	21.30	16.91	22.25	20.25
Paraprofessionals	5.63	5.01	4.96	9.86	8.70
Classified	4.25	4.25	4.25	4.25	4.00
Administrative/Technical	2.00	2.00	2.00	2.00	2.00
Total Budgeted Staffing	35.38	32.56	28.12	38.36	34.95
Student Enrollment	323	291	238	275	250
Cost per Student	\$ 6,967	\$ 7,078	\$ 9,678	\$ 10,183	\$ 10,815

CENTENNIAL ELEMENTARY SCHOOL

1860 South Chelton Road
Colorado Springs, CO 80910

Principal: Kim Noyes
<http://www.hsd2.org/CES> (719) 579-2155



Mission

Achievement NOW. This mission guides the work we do on a daily basis. We provide a world-class education in a safe and caring enviroment.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 2,047,866	\$ 1,849,078	\$ 2,036,404	\$ 2,213,422	\$ 2,346,388
Benefits	735,925	597,024	697,387	687,150	732,044
Services	22,707	24,069	19,188	38,314	30,038
Supplies	98,161	99,585	125,020	45,171	35,264
Equipment and Other	5,128	10,339	11,635	2,000	2,000
Total Expenditures	\$ 2,909,787	\$ 2,580,095	\$ 2,889,634	\$ 2,986,057	\$ 3,145,734
<u>BUDGETED STAFFING</u>					
Instructional Staff	32.40	26.78	27.40	27.40	25.91
Paraprofessionals	8.13	7.25	9.63	6.63	8.09
Classified	5.62	4.69	4.63	4.62	7.38
Administrative/Technical	2.00	2.00	2.00	2.00	2.00
Total Budgeted Staffing	48.15	40.72	43.66	40.65	43.38
Student Enrollment	410	357	378	345	330
Cost per Student	\$ 7,097	\$ 7,227	\$ 7,645	\$ 8,655	\$ 9,533

GIBERSON ELEMENTARY SCHOOL

2880 Ferber Drive
Colorado Springs, CO 80916

Principal: Haana Deickman
<http://www.hsd2.org/GES> (719) 579-2165



Mission and Vision

To educate all learners in a safe and caring environment. To inspire a goal-oriented school community and develop passionate risk-takers and avid learners.

We will:

- Provide all students with individualized learning through the use of What I Need (WIN) time
- Develop trusting relationships with students to increase engagement
- Foster partnerships with families and the community to provide rounded support

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 1,642,814	\$ 1,682,559	\$ 1,619,597	\$ 1,789,328	\$ 1,983,550
Benefits	552,514	544,298	489,212	541,078	610,567
Services	15,627	14,797	(101,051)	9,634	9,634
Supplies	63,366	83,841	99,726	26,765	27,330
Equipment and Other	20	20	20	2,718	-
Total Expenditures	\$ 2,274,341	\$ 2,325,515	\$ 2,107,504	\$ 2,369,523	\$ 2,631,081
<u>BUDGETED STAFFING</u>					
Instructional Staff	26.50	24.00	22.10	21.79	20.40
Paraprofessionals	4.69	4.57	4.63	3.69	10.88
Classified	4.00	4.00	5.00	4.87	5.00
Administrative/Technical	2.00	2.00	2.00	2.00	2.00
Total Budgeted Staffing	37.19	34.57	33.73	32.35	38.28
Student Enrollment	320	333	324	301	260
Cost per Student	\$ 7,107	\$ 6,984	\$ 6,505	\$ 7,872	\$ 10,120

MONTEREY ELEMENTARY SCHOOL

2311 Monterey Road
Colorado Springs, CO 80910

Principal: Erika Tunson
<http://www.hsd2.org/MES> (719) 579-2170



Mission

Building a foundation for students to grow and achieve.

Vision

Be the school where all students make a year's growth or more in academic achievement and staff participate as members of a collaborative community.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 1,354,301	\$ 1,256,208	\$ 1,303,897	\$ 1,531,776	\$ 1,873,728
Benefits	442,344	392,088	417,206	499,187	620,969
Services	29,051	20,479	24,361	14,093	14,093
Supplies	100,647	86,723	95,129	24,350	24,411
Equipment and Other	99	20	668	350	600
Total Expenditures	\$ 1,926,442	\$ 1,755,518	\$ 1,841,261	\$ 2,069,756	\$ 2,533,801
<u>BUDGETED STAFFING</u>					
Instructional Staff	22.00	18.50	19.19	18.50	21.00
Paraprofessionals	1.75	2.63	2.69	3.63	3.63
Classified	4.00	4.00	4.00	4.00	6.00
Administrative/Technical	2.00	2.00	2.00	2.00	2.00
Total Budgeted Staffing	29.75	27.13	27.88	28.13	32.63
Student Enrollment	308	263	260	205	250
Cost per Student	\$ 6,255	\$ 6,675	\$ 7,082	\$ 10,096	\$ 10,135

OAK CREEK ELEMENTARY SCHOOL

3333 West Oak Creek Drive
Colorado Springs, CO 80906

Principal: Linda Donaldson
<http://www.hsd2.org/OCE> (719) 579-2175



Purpose

At Oak Creek Elementary we strive to provide: · A positive environment · A sense of community · A committed and dedicated staff · Academic and social growth opportunities · A focus on academic growth.

We Empower, Inspire and Nurture Students!

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 1,434,867	\$ 1,377,945	\$ 1,553,090	\$ 1,989,519	\$ 2,043,256
Benefits	452,995	417,733	474,649	662,162	654,469
Services	15,451	13,639	70,859	6,765	6,765
Supplies	62,117	80,654	66,713	24,683	30,834
Equipment and Other	2,306	1,369	733	-	-
Total Expenditures	\$ 1,967,736	\$ 1,891,340	\$ 2,166,044	\$ 2,683,129	\$ 2,735,324
<u>BUDGETED STAFFING</u>					
Instructional Staff	22.22	17.75	20.90	20.84	21.00
Paraprofessionals	8.19	4.72	8.70	10.20	8.75
Classified	4.00	4.00	4.00	4.00	4.00
Administrative/Technical	2.00	2.00	2.00	2.00	2.00
Total Budgeted Staffing	36.41	28.47	35.60	37.04	35.75
Student Enrollment	200	195	253	260	260
Cost per Student	\$ 9,839	\$ 9,699	\$ 8,561	\$ 10,320	\$ 10,520

OTERO ELEMENTARY SCHOOL

1650 Charmwood Drive
Colorado Springs, CO 80906

Principal: Amy Bonine
<http://www.hsd2.org/OES> (719) 579-2110



Mission

Our enduring mission is to empower students to reach their greatest potential as life-long learners in both academic achievement and character development.

Vision

With consistence and communication, educators, families, and the community will support all scholars in becoming active participants in dynamic learning experiences to become productive citizens.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 1,450,091	\$ 1,454,008	\$ 2,050,693	\$ 2,426,241	\$ 2,800,638
Benefits	481,489	475,425	670,288	813,555	881,227
Services	35,299	22,864	46,923	11,807	26,617
Supplies	52,402	67,408	73,713	38,434	61,759
Equipment and Other	6,119	4,793	5,645	1,686	1,686
Total Expenditures	\$ 2,025,400	\$ 2,024,498	\$ 2,847,262	\$ 3,291,723	\$ 3,771,927
<u>BUDGETED STAFFING</u>					
Instructional Staff	20.00	18.18	30.50	29.63	30.60
Paraprofessionals	12.34	6.63	9.39	8.50	11.38
Classified	3.00	4.00	4.00	4.00	4.00
Administrative/Technical	2.00	2.00	2.00	2.00	2.00
Total Budgeted Staffing	37.34	30.81	45.89	44.13	47.98
Student Enrollment	299	273	415	351	345
Cost per Student	\$ 6,774	\$ 7,416	\$ 6,861	\$ 9,378	\$ 10,933

PIKES PEAK ELEMENTARY SCHOOL

1520 Verde Drive
Colorado Springs, CO 80910

(719) 579-2180



Pikes Peak United Way, in partnership with Harrison School District 2, opened a Family Success Center at the Pikes Peak Elementary School location in August of 2022. The Family Success Center is operated and funded by Pikes Peak United Way offering a multitude of services to the community. Examples of services offered include a food pantry, continuing adult education classes and healthcare services.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 1,621,874	\$ 1,573,369	\$ -	\$ 41,315	\$ -
Benefits	541,776	510,961	-	16,636	-
Services	26,795	(63,172)	-	-	-
Supplies	77,395	92,377	-	-	-
Equipment and Other	1,022	82	-	-	-
Total Expenditures	\$ 2,268,862	\$ 2,113,617	\$ -	\$ 57,951	\$ -
<u>BUDGETED STAFFING</u>					
Instructional Staff	25.00	24.00	-	-	-
Paraprofessionals	8.00	5.88	-	-	-
Classified	4.00	4.00	1.00	1.00	-
Administrative/Technical	2.00	2.00	-	-	-
Total Budgeted Staffing	39.00	35.88	1.00	1.00	-
Classified staffing in 2022-2023 is for a custodial position					
Student Enrollment	341	314	-	-	-
Cost per Student	\$ 6,654	\$ 6,731	-	-	-

STRATMOOR HILLS ELEMENTARY SCHOOL

200 Loomis Avenue
Colorado Springs, CO 80906

(719) 579-2185



At the end of the 2021-2022 school year, Stratmoor Hills closed after 58 years as an elementary school in the Harrison School District Two. Stratmoor Hills Elementary School serves as the base for Aspire Online Academy and strategic community partners.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 1,586,414	\$ 1,423,808	\$ -	\$ 57,710	\$ -
Benefits	520,134	453,286	-	26,889	-
Services	10,619	8,540	-	-	-
Supplies	66,775	82,916	-	-	-
Equipment and Other	20	94	-	-	-
Total Expenditures	\$ 2,183,962	\$ 1,968,644	\$ -	\$ 84,599	\$ -
<u>BUDGETED STAFFING</u>					
Instructional Staff	22.50	18.65	-	-	-
Paraprofessionals	9.88	7.25	-	-	-
Classified	4.00	4.00	1.00	1.00	-
Administrative/Technical	2.00	2.00	-	-	-
Total Budgeted Staffing	38.38	31.90	1.00	1.00	-
Classified staffing in 2022-2023 is for a custodial position					
Student Enrollment	188	180	-	-	-
Cost per Student	\$ 11,617	\$ 10,937	-	-	-

STRATTON MEADOWS ELEMENTARY SCHOOL

610 Brookshire Avenue
Colorado Springs, CO 80905

Principal: Dr. Jared Stanley
<http://www.hsd2.org/SME> (719) 579-2190



Mission and Vision

Stratton Meadows will provide a respectful, safe environment where families and staff are emotionally and academically supported to ensure that everyone reaches their full potential through positive collaboration. Stratton Meadows will create an emotionally safe space, using science-backed methods for discipline and instruction, empowering students to learn and thrive.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 1,691,715	\$ 1,649,611	\$ 1,768,031	\$ 2,270,919	\$ 2,292,171
Benefits	554,839	531,483	572,629	751,884	779,020
Services	10,836	17,110	18,687	11,369	13,807
Supplies	73,904	103,822	100,199	52,349	33,905
Equipment and Other	20	3,801	1,204	2,438	-
Total Expenditures	\$ 2,331,314	\$ 2,305,827	\$ 2,460,750	\$ 3,088,959	\$ 3,118,903
<u>BUDGETED STAFFING</u>					
Instructional Staff	25.40	22.85	26.00	27.60	25.70
Paraprofessionals	8.25	8.57	10.38	9.69	11.46
Classified	4.31	4.19	4.19	4.19	4.19
Administrative/Technical	2.00	2.00	2.00	2.00	2.00
Total Budgeted Staffing	39.96	37.61	42.57	43.48	43.35
Student Enrollment	336	309	360	345	300
Cost per Student	\$ 6,938	\$ 7,462	\$ 6,835	\$ 8,954	\$ 10,396

TURMAN ELEMENTARY SCHOOL

3245 Springnite Drive
Colorado Springs, CO 80916

Principal: Jana Thomas
<http://www.hsd2.org/TES> (719) 579-2195



Mission

Turman Elementary provides a safe and nurturing learning environment where we conquer challenges and celebrate success.

Vision

Building a community of resilient learners who achieve their highest potential.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 1,417,738	\$ 1,438,412	\$ 1,606,975	\$ 1,731,208	\$ 1,947,190
Benefits	498,961	497,372	546,810	616,594	673,771
Services	21,930	26,070	28,616	4,923	8,323
Supplies	68,829	96,784	99,587	5,619	12,880
Equipment and Other	20	770	81	-	-
Total Expenditures	\$ 2,007,478	\$ 2,059,408	\$ 2,282,069	\$ 2,358,344	\$ 2,642,164
<u>BUDGETED STAFFING</u>					
Instructional Staff	22.00	18.00	19.06	16.85	19.74
Paraprofessionals	7.50	6.44	6.32	5.45	5.50
Classified	4.00	4.00	4.00	4.00	5.00
Administrative/Technical	2.00	2.00	2.00	2.00	2.00
Total Budgeted Staffing	35.50	30.44	31.38	28.30	32.24
Student Enrollment	234	214	179	180	200
Cost per Student	\$ 8,579	\$ 9,623	\$ 12,749	\$ 13,102	\$ 13,211

WILDFLOWER ELEMENTARY SCHOOL

1160 Keith Drive
Colorado Springs, CO 80916

Principal: Cassandra Gannett
<http://www.hsd2.org/WES> (719) 579-2115



Value Promise Statement

Wildflower Elementary School is committed to providing the highest quality instruction through best practices. Wildflower Elementary has won numerous awards for our excellence in working with students and was a National Blue Ribbon School of Excellence Awards Recipient both in 2011 and 2017. Wildflower Elementary School is also the only Title I school in Colorado to receive the National Title I Distinguished Award for closing the achievement gap in 2016.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 1,792,695	\$ 1,784,324	\$ 2,053,180	\$ 2,340,344	\$ 2,342,363
Benefits	581,387	548,947	652,206	792,335	750,700
Services	32,227	24,350	31,407	15,381	18,200
Supplies	80,595	116,101	91,764	26,570	29,453
Equipment and Other	2,592	20	20	21,186	14,371
Total Expenditures	\$ 2,489,496	\$ 2,473,742	\$ 2,828,577	\$ 3,195,816	\$ 3,155,087
<u>BUDGETED STAFFING</u>					
Instructional Staff	30.00	26.00	25.48	28.75	26.85
Paraprofessionals	3.94	3.69	4.50	6.69	6.64
Classified	4.75	4.25	4.13	4.00	4.00
Administrative/Technical	2.00	2.00	2.00	2.00	2.00
Total Budgeted Staffing	40.69	35.94	36.11	41.44	39.49
Student Enrollment	450	397	399	410	340
Cost per Student	\$ 5,532	\$ 6,231	\$ 7,089	\$ 7,795	\$ 9,280

CARMEL COMMUNITY SCHOOL

1740 Pepperwood Drive
Colorado Springs, CO 80910

Principal: Kellie Moore
<http://www.hsd2.org/CCS> (719) 579-3210



Mission

Empowering the Carmel community to prosper, cultivate a sense of self and contribute to the global good!

Purpose

Our main purpose is to improve student academic achievement. Effective instruction makes the most difference in student academic performance.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 1,662,565	\$ 1,547,213	\$ 2,667,470	\$ 3,181,335	\$ 3,420,979
Benefits	540,769	474,362	781,828	1,008,763	1,053,506
Services	14,675	19,943	215,117	15,750	15,750
Supplies	21,984	77,484	159,580	10,692	9,732
Equipment and Other	218	5,890	10,168	5,484	5,484
Total Expenditures	\$ 2,240,211	\$ 2,124,892	\$ 3,834,163	\$ 4,222,024	\$ 4,505,451
<u>BUDGETED STAFFING</u>					
Instructional Staff	24.00	22.00	40.71	42.90	43.88
Paraprofessionals	3.69	3.56	5.64	4.57	6.45
Classified	7.00	6.00	8.00	8.00	8.00
Administrative/Technical	3.50	3.00	3.00	3.00	3.00
Total Budgeted Staffing	38.19	34.56	57.35	58.47	61.33
Student Enrollment	320	293	522	568	540
Cost per Student	\$ 7,001	\$ 7,252	\$ 7,345	\$ 7,433	\$ 8,343

MOUNTAIN VISTA COMMUNITY K-8 SCHOOL

2550 Dorset Drive
Colorado Springs, CO 80910

Principal: Angela Valdez
<http://www.hsd2.org/MVCS> (719) 527-3400



Mission and Vision

Supporting students in reaching their maximum potential is our number one priority. Every child deserves a champion - an adult who will never give up on them, who understands the power of connection and insists that they become the best they can possibly be. That's what we strive for at Mountain Vista. To be that person championing for your children helping them to be the best they can be.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 2,953,766	\$ 2,845,548	\$ 3,255,608	\$ 3,797,764	\$ 4,078,453
Benefits	951,219	884,489	1,012,836	1,158,379	1,241,519
Services	55,336	63,283	60,063	12,881	12,881
Supplies	132,620	159,318	198,795	63,414	69,859
Equipment and Other	5,028	12,797	7,932	300	300
Total Expenditures	\$ 4,097,969	\$ 3,965,435	\$ 4,535,234	\$ 5,032,738	\$ 5,403,012
<u>BUDGETED STAFFING</u>					
Instructional Staff	43.50	44.50	46.87	48.35	48.24
Paraprofessionals	18.06	14.55	15.01	14.22	16.76
Classified	7.50	6.25	7.00	7.50	7.00
Administrative/Technical	4.00	3.00	3.00	3.00	3.00
Total Budgeted Staffing	73.06	68.30	71.88	73.07	75.00
Student Enrollment	515	545	556	590	610
Cost per Student	\$ 7,957	\$ 7,276	\$ 8,157	\$ 8,530	\$ 8,857

SAND CREEK INTERNATIONAL SCHOOL

550 Sand Creek Drive
Colorado Springs, CO 80916

Principal: Amy Nunn
<http://www.hsd2.org/SCIS> (719) 579-3760



Purpose

As the only K-8 school in Harrison School District Two with an International Baccalaureate Primary Year Programme and Middle Year Programme, we strive to provide both an academic and character education program that prepares students to be globally minded citizens who make meaningful contributions to the world through reflective inquiry, creativity and problem solving.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 3,023,524	\$ 3,225,668	\$ 3,346,031	\$ 4,025,732	\$ 4,051,973
Benefits	958,039	1,003,727	1,060,757	1,370,168	1,278,551
Services	45,131	49,576	67,936	49,515	50,055
Supplies	187,042	263,184	186,975	103,498	104,239
Equipment and Other	24,663	22,519	37,992	21,500	26,000
Total Expenditures	\$ 4,238,399	\$ 4,564,674	\$ 4,699,691	\$ 5,570,413	\$ 5,510,818
<u>BUDGETED STAFFING</u>					
Instructional Staff	43.00	43.50	43.50	44.50	47.75
Paraprofessionals	12.50	12.56	13.20	16.14	10.57
Classified	5.25	5.25	6.00	7.00	6.00
Administrative/Technical	5.00	5.00	5.00	5.04	3.00
Total Budgeted Staffing	65.75	66.31	67.70	72.68	67.32
Student Enrollment	531	612	583	565	586
Cost per Student	\$ 7,982	\$ 7,459	\$ 8,061	\$ 9,859	\$ 9,404

SOARING EAGLES COMMUNITY SCHOOL

4710 Harrier Ridge Drive
Colorado Springs, CO 80916

Principal: Bryan Relich
<http://www.hsd2.org/SEE> (719) 540-4000



Mission and Vision

Our mission is to educate all students through high expectations and rigorous instruction by fostering relationships in a safe and caring environment, allowing students to SOAR to success.

Soaring Eagles will lay the foundation and provide tools for students to be inspired to create their own future in our rapidly changing world.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 2,067,900	\$ 2,180,108	\$ 2,464,318	\$ 3,253,810	\$ 3,849,874
Benefits	670,450	673,423	795,011	1,091,410	1,225,919
Services	62,246	47,422	32,855	39,381	48,852
Supplies	101,109	102,630	158,938	55,203	59,603
Equipment and Other	12,623	16,840	13,471	2,000	13,500
Total Expenditures	\$ 2,914,328	\$ 3,020,423	\$ 3,464,593	\$ 4,441,804	\$ 5,197,748
<u>BUDGETED STAFFING</u>					
Instructional Staff	31.00	30.00	36.25	40.25	47.00
Paraprofessionals	7.06	5.31	5.75	7.51	6.57
Classified	5.25	5.25	5.25	7.25	7.25
Administrative/Technical	2.00	2.00	2.00	3.00	3.00
Total Budgeted Staffing	45.31	42.56	49.25	58.01	63.82
Student Enrollment	578	542	622	691	798
Cost per Student	\$ 5,042	\$ 5,573	\$ 5,570	\$ 6,428	\$ 6,513

FOX MEADOW MIDDLE SCHOOL

1450 Cheyenne Meadows Road
Colorado Springs, CO 80906

Principal: Derek Fleshman

<http://www.hsd2.org/FMMS>

(719) 527-7100



Purpose

Success at Fox Meadow Middle School can only be fulfilled with everyone taking responsibility to do their part. Education should be a participatory experience. It must be actively pursued by our students with all our support. We expect our students to come to school, do the work and share in the rewards. Our Fox Meadow community embraces diversity and creativity to empower lifelong learners and leaders.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 2,474,644	\$ 2,456,549	\$ 2,349,563	\$ 2,738,072	\$ 3,076,606
Benefits	811,069	754,451	721,463	866,984	979,758
Services	42,024	57,556	49,273	12,970	10,970
Supplies	234,950	204,505	198,544	32,006	36,310
Equipment and Other	7,732	12,718	6,415	400	200
Total Expenditures	\$ 3,570,419	\$ 3,485,779	\$ 3,325,258	\$ 3,650,432	\$ 4,103,844
<u>BUDGETED STAFFING</u>					
Instructional Staff	38.00	31.15	32.80	30.00	30.80
Paraprofessionals	7.06	7.01	7.07	6.45	8.33
Classified	9.94	8.94	8.94	8.94	9.94
Administrative/Technical	3.00	3.00	3.00	3.00	3.00
Total Budgeted Staffing	58.00	50.10	51.81	48.39	52.07
Student Enrollment	560	529	490	415	390
Cost per Student	\$ 6,376	\$ 6,589	\$ 6,786	\$ 8,796	\$ 10,523

PANORAMA MIDDLE SCHOOL

2145 S. Chelton Road
Colorado Springs, CO 80916

Principal: Anitra Gallegos
<http://www.hsd2.org/PMS> (719) 579-3220



Mission

Panorama Middle School is a STEAM Innovation School. Our mission is: Individual Focus. Infinite Possibility.

Our focus is student achievement for ALL students. With the support of staff, parents and community, we can achieve this and more.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 2,584,780	\$ 2,430,686	\$ 2,545,178	\$ 2,957,372	\$ 2,921,656
Benefits	859,572	765,682	771,243	898,650	871,575
Services	37,603	55,000	47,262	56,366	42,720
Supplies	177,583	242,048	172,282	76,659	85,464
Equipment and Other	10,714	20,250	10,654	7,708	7,708
Total Expenditures	\$ 3,670,252	\$ 3,513,666	\$ 3,546,619	\$ 3,996,755	\$ 3,929,123
<u>BUDGETED STAFFING</u>					
Instructional Staff	39.50	33.50	33.00	31.30	27.50
Paraprofessionals	10.43	8.49	8.61	10.69	10.26
Classified	10.00	10.00	10.00	9.00	11.00
Administrative/Technical	3.00	3.00	3.00	3.00	3.00
Total Budgeted Staffing	62.93	54.99	54.61	53.99	51.76
Student Enrollment	628	543	456	403	330
Cost per Student	\$ 5,844	\$ 6,471	\$ 7,778	\$ 9,918	\$ 11,906

HARRISON HIGH SCHOOL

2755 Janitell Road
Colorado Springs, CO 80906

Principal: Pete Vargas
<http://www.hsd2.org/HHS> (719) 579-2080



Mission

Harrison High School will develop caring and principled young adults who contribute to the greater good, think with a global mindset and take on cognitively demanding work knowing they have the ability to solve problems that do not yet exist.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 4,702,198	\$ 5,267,502	\$ 5,497,322	\$ 6,633,303	\$ 6,701,451
Benefits	1,546,810	1,674,147	1,660,171	2,150,558	2,100,114
Services	111,139	160,226	164,983	44,671	28,671
Supplies	365,658	518,331	516,244	295,742	240,146
Equipment and Other	115,454	131,035	94,430	4,500	4,500
Total Expenditures	\$ 6,841,259	\$ 7,751,241	\$ 7,933,150	\$ 9,128,774	\$ 9,074,882
<u>BUDGETED STAFFING</u>					
Instructional Staff	65.50	69.00	66.00	74.00	71.00
Paraprofessionals	10.93	10.52	11.45	12.93	15.21
Classified	21.88	20.88	21.88	21.87	19.88
Administrative/Technical	6.60	7.60	8.60	8.60	8.60
Total Budgeted Staffing	104.91	108.00	107.93	117.40	114.69
Student Enrollment	1,121	1,098	1,104	1,200	1,120
Cost per Student	\$ 6,103	\$ 7,059	\$ 7,186	\$ 7,607	\$ 8,103

SIERRA HIGH SCHOOL

2250 Jet Wing Drive
Colorado Springs, CO 80916

Principal: Connor Beaudoin
<http://www.hsd2.org/SHS> (719) 579-2090



Mission

Excellence in Every Endeavor. We will create an exceptional educational environment that prepares students for success in whatever path they may choose. We will focus on creating a positive and inclusive school culture that promotes respect, empathy and shared beliefs.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 4,170,865	\$ 4,375,604	\$ 4,555,204	\$ 5,481,563	\$ 5,844,180
Benefits	1,326,718	1,370,906	1,459,902	1,852,880	1,806,856
Services	155,571	213,974	266,367	52,084	50,584
Supplies	357,132	395,228	405,397	107,467	128,967
Equipment and Other	76,701	83,068	102,994	5,100	5,100
Total Expenditures	\$ 6,086,987	\$ 6,438,780	\$ 6,789,864	\$ 7,499,094	\$ 7,835,687
<u>BUDGETED STAFFING</u>					
Instructional Staff	58.00	58.20	60.00	63.50	62.75
Paraprofessionals	12.13	9.31	13.08	12.19	10.32
Classified	18.00	18.00	20.00	20.00	18.00
Administrative/Technical	5.60	5.60	5.00	5.00	6.00
Total Budgeted Staffing	93.73	91.11	98.08	100.69	97.07
Student Enrollment	878	830	897	912	820
Cost per Student	\$ 6,933	\$ 7,758	\$ 7,570	\$ 8,223	\$ 9,556

ASPIRE ONLINE ACADEMY

200 Loomis Avenue
Colorado Springs, CO 80906

Principal: Talya Lee
<http://www.hsd2.org/AOA> (719) 226-7285

Aspire Online Academy (AOA) opened in the fall of 2021, serving students and families both within and outside of the HSD2 community. This allows the District the opportunity to provide a unique learning experience to a diverse group of students in a personalized environment. Due to the unique structure of the Aspire Online Academy, students are able to participate in asynchronous (independent pacing) and synchronous (teacher-led) learning experiences. Staff offers both virtual and in-person studies and interaction.

Mission

Aspire Online Academy uses a student-centered focus to provide diverse educational experiences that develop student's personal and academic growth. We believe equity and access to opportunity remove barriers to the student's potential.

Vision

Create online learning environments that develop the culture and competence within educational experiences ensuring each student is prepared for a diverse and rapidly changing world.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ -	\$ -	\$ 59,957	\$ -	\$ 1,104,564
Benefits	-	-	26,476	-	315,967
Services	-	652	20,524	33,300	24,800
Supplies	-	12,228	79,385	29,591	94,591
Equipment and Other	-	3,420	1,580	11,500	-
Total Expenditures	\$ -	\$ 16,300	\$ 187,922	\$ 74,391	\$ 1,539,922
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	13.11
Paraprofessionals	-	-	-	-	-
Classified	-	-	-	-	1.00
Administrative/Technical	-	-	-	-	2.00
Total Budgeted Staffing	-	-	-	-	16.11
Student Enrollment	-	400	175	123	120
Cost per Student		\$ 41	\$ 1,074	\$ 605	\$ 12,833

CAREER READINESS ACADEMY

2250 Jet Wing Drive
Colorado Springs, CO 80916

Dean of Students: Terry Dunn
<http://www.hsd2.org/CRA> (719) 579-2580



Mission

Our mission is to provide students with a restorative culture and a plan of study that focuses on academic and personal development so when students graduate they are college or career ready. This program is designed to support all students in learning through both online classes and hands on instruction.

In the fall of 2024, Career Readiness Academy is expanding to include a new Alternative Middle School.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 328,981	\$ 354,174	\$ 344,310	\$ 419,384	\$ 1,133,402
Benefits	109,064	115,324	111,511	147,337	384,374
Services	6,601	3,809	10,054	19,081	66,248
Supplies	8,552	11,266	9,082	54,168	51,918
Equipment and Other	1,775	133	1,473	1,000	1,000
Total Expenditures	\$ 454,973	\$ 484,706	\$ 476,430	\$ 640,970	\$ 1,636,942
<u>BUDGETED STAFFING</u>					
Instructional Staff	6.00	5.00	6.00	5.73	13.24
Paraprofessionals	-	-	-	-	2.00
Classified	1.00	1.00	1.00	1.00	3.00
Administrative/Technical	-	-	-	-	2.00
Total Budgeted Staffing	7.00	6.00	7.00	6.73	20.24
Student Enrollment	78	50	50	55	150
Cost per Student	\$ 5,833	\$ 9,694	\$ 9,529	\$ 11,654	\$ 10,913

THRIVE HOME SCHOOL ACADEMY

2400 Slater Avenue
Colorado Springs, CO 80905

Principal: Yvonne Okker-Padilla
<http://www.hsd2.org/THSA> (719) 579-2160



Mission

As a school community comprised of a very diverse population of students and families it is important to define respectful, all-inclusive community standards for our future, continued successful operation.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 596,870	\$ 678,551	\$ 765,173	\$ 855,265	\$ 954,033
Benefits	247,504	251,586	282,859	310,207	333,176
Services	176,062	213,011	190,133	100,200	256,150
Supplies	200,997	205,924	199,628	90,017	209,200
Equipment and Other	69,814	60,352	97,849	17,500	464,500
Total Expenditures	\$ 1,291,247	\$ 1,409,424	\$ 1,535,642	\$ 1,373,189	\$ 2,217,059
<u>BUDGETED STAFFING</u>					
Instructional Staff	9.00	9.00	10.00	9.00	9.15
Paraprofessionals	0.88	0.53	0.88	0.88	0.88
Classified	3.62	4.05	3.25	5.50	5.63
Administrative/Technical	1.00	1.00	1.00	1.00	2.00
Total Budgeted Staffing	14.50	14.58	15.13	16.38	17.66
Student Enrollment	320	323	265	330	350
Cost per Student	\$ 4,035	\$ 4,364	\$ 5,795	\$ 4,161	\$ 6,334

SUMMARY OF SCHOOLS

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>Elementary Schools</u>					
Bricker	\$ 2,250,252	\$ 2,059,818	\$ 2,303,409	\$ 2,800,244	\$ 2,703,820
Centennial	2,909,787	2,580,095	2,889,634	2,986,057	3,145,734
Giberson	2,274,341	2,325,515	2,107,504	2,369,523	2,631,081
Monterey	1,926,442	1,755,518	1,841,261	2,069,756	2,533,801
Oak Creek	1,967,736	1,891,340	2,166,044	2,683,129	2,735,324
Otero	2,025,400	2,024,498	2,847,262	3,291,723	3,771,927
Pikes Peak	2,268,862	2,113,617	-	57,951	-
Stratmoor Hills	2,183,962	1,968,644	-	84,599	-
Stratton Meadows	2,331,314	2,305,827	2,460,750	3,088,959	3,118,903
Turman	2,007,478	2,059,408	2,282,069	2,358,344	2,642,164
Wildflower	2,489,496	2,473,742	2,828,577	3,195,816	3,155,087
<u>K-8 Schools</u>					
Carmel Community	2,240,211	2,124,892	3,834,163	4,222,024	4,505,451
Mountain Vista					
Community K-8	4,097,969	3,965,435	4,535,234	5,032,738	5,403,012
Sand Creek International	4,238,399	4,564,674	4,699,691	5,570,413	5,510,818
Soaring Eagles					
Community	2,914,328	3,020,423	3,464,593	4,441,804	5,197,748
<u>Middle Schools</u>					
Fox Meadow	3,570,419	3,485,779	3,325,258	3,650,432	4,103,844
Panorama	3,670,252	3,513,666	3,546,619	3,996,755	3,929,123
<u>High Schools</u>					
Harrison	6,841,259	7,751,241	7,933,150	9,128,774	9,074,882
Sierra	6,086,987	6,438,780	6,789,864	7,499,094	7,835,687
<u>Other Schools</u>					
Aspire Online Academy	-	16,300	187,922	74,391	1,539,922
Career Readiness					
Academy	454,973	484,706	476,430	640,970	1,636,942
Thrive Home					
School Academy	1,291,247	1,409,424	1,535,642	1,373,189	2,217,059
Total Schools	\$ 60,041,114	\$ 60,333,342	\$ 62,055,076	\$ 70,616,685	\$ 77,392,329

DEPARTMENTS



TEACHING AND LEARNING

Purpose

The Department of Teaching and Learning provides support and supervision to schools and campus leaders across the District. Teaching and Learning encompasses all of the District Departments that are focused on instruction and students: Curriculum, Instruction and Assessment, Research, Data and Accountability, Special Programs, Culturally & Linguistically Diverse Education (CLDE), Gifted Education, Concurrent Enrollment and Career and Technical Education. Recently added departments focus on Instructional Technology and STEAM, Adult and Community Education and Wrap Around Services. All of these departments work together and strive to ensure that each child reaches their fullest potential.

Objectives

Provide support and guidance to all schools to provide high quality instruction in all core and elective contents. Provide training and support to building leaders focused on Distributive Leadership and systems-thinking approaches to create high-performing schools. Help schools differentiate instruction for the entire spectrum of learners, addressing the needs of special populations - Special Education, English Language Learners and Gifted Learners. Provide a variety of options for families including online learning as well as Concurrent Enrollment and Career Technical Education at the high school levels.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 153,106	\$ 251,008	\$ 468,224	\$ 379,712	\$ 349,743
Benefits	49,339	77,717	140,211	117,930	104,964
Services	12,167	13,191	22,204	20,000	13,050
Supplies	9,002	12,591	31,762	17,000	11,740
Equipment and Other	1,058	7,857	14,295	15,790	2,500
Total Expenditures	\$ 224,672	\$ 362,364	\$ 676,696	\$ 550,432	\$ 481,997
<u>BUDGETED STAFFING</u>					
Instructional Staff	0.20	0.15	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	1.00	1.00	1.50	1.50	1.00
Administrative/Technical	1.50	1.00	2.00	2.00	2.00
Total Budgeted Staffing	2.70	2.15	3.50	3.50	3.00

DISTRICT INSTRUCTION

Purpose

The District Instructional budget is part of the Department of Teaching and Learning and is intended to support schools with a variety of instructional resources and needs. These funds work in conjunction with the Curriculum, Instructional and Assessment department to provide experiences to students outside of the core content areas and also support schools in providing experiential opportunities for students K-12.

Objectives

Through a partnership with the Conservatory, provide elementary and secondary students hands on experiences through regular weekly instructional experiences to enhance student skills in the arts. Provide curriculum resources for teachers in the elective areas, such as supplementary music and art curriculum resources. Support schools with instructional needs and opportunities that develop throughout each school year to provide experiential opportunities for students.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 735,237	\$ 1,250,657	\$ 1,279,882	\$ 895,149	\$ 895,149
Benefits	169,343	284,029	291,097	204,542	204,542
Services	51,948	99,108	61,088	86,524	186,524
Supplies	84,588	6,305	47,850	64,004	64,004
Equipment and Other	5,165	2,297	1,435	5,000	5,000
Total Expenditures	\$ 1,046,281	\$ 1,642,396	\$ 1,681,352	\$ 1,255,219	\$ 1,355,219
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	-	-	-	-	-
Administrative/Technical	-	-	-	-	-
Total Budgeted Staffing	-	-	-	-	-

ADULT AND COMMUNITY EDUCATION

Purpose

For adult learners who are 17 years or older and not currently enrolled in high school, the Adult & Community Education Department provides educational programs (literacy or numeracy skills and workforce support) that enable individuals to acquire the basic or more advanced personal and workplace skills needed to function effectively as parents, caregivers, employees, and citizens to increase their contributions to the Harrison community.

Objectives

- * Provides English language classes for non-native speakers of English.
- * Provides Adult Basic Education/High School Equivalency classes to prepare adult learners for passing High School Equivalency exams.
- * Supports adult learners who seek to obtain or improve their employment or to enroll in local colleges and/or certification programs to continue their education.
- * Supports adult learners with wrap-around services to help them overcome or alleviate obstacles to learning.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ -	\$ -	\$ -	\$ 134,450	\$ 137,313
Benefits	-	-	-	31,195	44,380
Services	-	-	-	27,500	30,500
Supplies	-	-	-	10,000	8,000
Equipment and Other	-	-	-	2,500	1,500
Total Expenditures	\$ -	\$ -	\$ -	\$ 205,645	\$ 221,693
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	-	-	-	1.00	1.00
Administrative/Technical	-	-	-	1.00	1.00
Total Budgeted Staffing	-	-	-	2.00	2.00

AVID PROGRAM

Purpose

AVID's purpose is to ensure that the students in the program are college prepared as entering freshman. All AVID students upon HS graduation will have achieved the necessary academic preparation required for acceptance to a four year university upon high school graduation. The students will be academically and emotionally prepared to insure their success in reaching their goal of a college degree. Due to the support of their AVID teachers and peers which these students experienced via their time in AVID, they will have experienced success and mastered academically rigorous courses. They will have learned that through work and grit, that they are capable students. Through these past successes, they will have developed the self-assuredness, determination and the motivation to continue when challenges arise. Data is being compiled which shows that AVID students complete college at a higher rate than national averages.

Objectives

AVID WICOR strategies will be embedded school-wide to assure that all HSD2 students develop good organizational skills, use inquiry to further learning, become strong writers and readers and develop good collaborative skills that can be utilized throughout their lives. When WICOR is thoroughly embedded throughout each site, all students, not just the AVID identified students, will have developed strong academic, emotional, and life long skills to assure that they will be able to make wise decisions in their life paths. It is important to know that being prepared for college is not enough; but once there, to continue and to graduate college.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ -	\$ 1,150	\$ -	\$ 55,205	\$ 45,205
Benefits	-	256	-	12,614	10,329
Services	10,163	80,353	63,531	33,767	33,767
Supplies	435	3,651	2,966	15,060	10,060
Equipment and Other	-	38,520	39,700	118,571	43,350
Total Expenditures	\$ 10,598	\$ 123,930	\$ 106,197	\$ 235,217	\$ 142,711
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	-	-	-	-	-
Administrative/Technical	0.63	-	-	-	-
Total Budgeted Staffing	0.63	-	-	-	-

CAREER AND TECHNICAL EDUCATION

Purpose

To support the District and secondary schools (primarily the two high schools and the Career Readiness Academy) to provide opportunities for students to take Career and Technical Education (CTE) courses.

Objectives

Help students to develop skills that are germane to specific skills as well as being transferable to the academic arena, military, or to the workforce.

Additional Information

The CTE department also leverages grant funding to enhance existing programs of study or to start new programs of study. The department also works to articulate secondary CTE courses to postsecondary courses that will give students high school credits and college credits.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 205,656	\$ 228,999	\$ 146,722	\$ 250,500	\$ 288,937
Benefits	79,918	79,715	52,692	96,845	93,652
Services	31,950	13,994	11,318	29,000	109,000
Supplies	13,252	23,227	7,754	25,500	25,500
Equipment and Other	85,876	34,417	40,881	64,094	64,094
Total Expenditures	\$ 416,652	\$ 380,352	\$ 259,367	\$ 465,939	\$ 581,183
<u>BUDGETED STAFFING</u>					
Instructional Staff	6.00	3.00	3.00	3.00	1.00
Paraprofessionals	-	-	-	-	-
Classified	-	-	-	-	-
Administrative/Technical	0.50	1.00	1.00	1.00	2.00
Total Budgeted Staffing	6.50	4.00	4.00	4.00	3.00

CHARTER SCHOOLS

Purpose

Charters schools in Harrison School District Two include Atlas, James Irwin and Vanguard, with each providing unique learning opportunities for students.

Objectives

Atlas empowers all students to experience a life-long pursuit of self-fulfillment through education, character and community. Atlas strives for students to go beyond what they did yesterday to achieve more today. Through education, character and community, thousands of bright young minds can grow up to pursue their best self success.

James Irwin Charter Schools strives to help guide students in the development of their character and academic potential through academically rigorous, content-rich educational programs.

Vanguard's mission is to help guide students in development of their character and academic potential through academically rigorous, content-rich educational programs.

Other Information

Expenditures represent pass through revenue for programs such as ELPA, Read Act, At-Risk, Impact Aid, Capital Construction and funds from mill levy overrides.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Services	2,439,713	3,886,288	4,007,823	3,997,030	4,123,578
Supplies	-	-	-	-	-
Equipment and Other	-	-	-	-	-
Total Expenditures	\$ 2,439,713	\$ 3,886,288	\$ 4,007,823	\$ 3,997,030	\$ 4,123,578
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	-	-	-	-	-
Administrative/Technical	-	-	-	-	-
Total Budgeted Staffing	-	-	-	-	-

CO-CURRICULAR

Purpose

To provide support for District students to participate in co-curricular athletics and co-curricular non-athletic events.

Objectives

To continually provide students the opportunity to participate in co-curricular athletics and activities.

Other Information

Costs associated with pupil activities are budgeted at the District level and transferred to the schools as needed for expenditures.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ -	\$ -	\$ -	\$ 769,765	\$ 747,466
Benefits	-	-	99	199,094	183,602
Services	-	1,525	-	243,422	243,422
Supplies	-	-	-	200,108	200,108
Equipment and Other	-	-	-	293,190	156,690
Total Expenditures	\$ -	\$ 1,525	\$ 99	\$ 1,705,579	\$ 1,531,288
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	-	-	-	-	-
Administrative/Technical	-	-	-	0.60	1.00
Total Budgeted Staffing	-	-	-	0.60	1.00

COLLEGE CAREER-READINESS

Purpose

The College Career-Readiness department supports the Colorado Department of Education and the District to achieve the goal of increasing the number of students who obtain high school and college credit while in high school, by providing opportunities for students to simultaneously enroll in one or more postsecondary courses, including academic or career and technical education courses, which may include course work related to apprenticeship programs or internship programs, at an institution of higher education.

Objectives

Continue to increase the number of students who simultaneously enroll in one or more postsecondary courses, including academic or career and technical education courses, with the expressed purpose of graduating with a college and career high school diploma and an Associate of General Studies degree from our partnering higher education institution, Pikes Peak State College, at the completion of their high school experience.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$467,767	\$453,578	\$484,959	\$ 573,343	\$ 152,759
Benefits	156,695	170,954	174,928	213,944	52,644
Services	494,302	336,660	346,487	169,470	353,070
Supplies	103,855	92,356	56,837	57,000	49,000
Equipment and Other	75,505	451,232	54,188	45,500	56,866
Total Expenditures	\$1,298,124	\$1,504,780	\$1,117,399	\$1,059,257	\$664,339
<u>BUDGETED STAFFING</u>					
Instructional Staff	6.00	6.00	5.50	5.50	0.50
Paraprofessionals	-	-	-	-	-
Classified	1.00	1.00	0.50	-	-
Administrative/Technical	1.00	2.00	2.00	2.00	1.00
Total Budgeted Staffing	8.00	9.00	8.00	7.50	1.50

CULTURALLY AND LINGUISTICALLY DIVERSE EDUCATION

Purpose

The mission of the Culturally and Linguistically Diverse Education (CLDE) Program is to promote a safe, equitable and social emotional learning environment for all multilingual learners. Through the implementation of direct, targeted English Language Development instruction, research based curriculum and appropriate teaching methods with intergrated technology, our highly qualified instructors and para-professionals will contribute to measurable student growth in listening, speaking, reading and writing in tandem with the state standards.

Objectives

- Ensure Federal and State Compliance and Regulations: Title III, ESSA, OCR
- Ensure that Multilingual students are provided accommodations, scaffolds, differentiation as afforded by law
- Ensure CLDE Program of Services are Quality Tier I ELD Instruction and Tier II if needed by auditing student schedules and course numbers
- Provide technical support and coaching for CLDE programs at schools

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 151,885	\$ 211,723	\$ 251,537	\$ 279,090	\$ 315,622
Benefits	43,472	56,728	69,882	78,331	86,928
Services	4,219	5,007	11,543	15,200	23,200
Supplies	4,952	7,718	30,527	12,000	170,020
Equipment and Other	908	16,315	1,037	2,060	2,060
Total Expenditures	\$ 205,436	\$ 297,491	\$ 364,526	\$ 386,681	\$ 597,830
<u>BUDGETED STAFFING</u>					
Instructional Staff	0.60	-	-	-	-
Paraprofessionals	0.88	0.88	1.00	1.00	1.00
Classified	1.50	1.50	1.00	1.00	1.00
Administrative/Technical	1.00	1.00	2.10	2.00	2.00
Total Budgeted Staffing	3.98	3.38	4.10	4.00	4.00

CURRICULUM, INSTRUCTION, ASSESSMENT

Purpose

Harrison's innovative Curriculum, Instruction and Assessment Department is becoming the best in the nation for students, staff and community. The program provides dynamic curricula, valid and reliable assessments and quality professional development that all lead to effective instruction to prepare every student for any college or career.

Mission

Our mission is to increase student achievement by working alongside educators to develop professional capacity, provide and support standards based curriculum, implement best practices with assessments and utilize meaningful data to inform instruction.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 487,404	\$ 507,356	\$ 842,301	\$ 636,561	\$ 723,800
Benefits	150,399	147,376	237,237	174,270	202,689
Services	352,064	222,512	216,831	469,582	555,954
Supplies	220,109	182,166	196,027	237,780	542,400
Equipment and Other	4,339	31,392	77,370	12,000	12,000
Total Expenditures	\$ 1,214,315	\$ 1,090,802	\$ 1,569,766	\$ 1,530,193	\$ 2,036,843
<u>BUDGETED STAFFING</u>					
Instructional Staff	3.00	2.00	1.15	1.00	1.50
Paraprofessionals	-	-	-	-	-
Classified	1.50	1.50	2.50	1.00	1.00
Administrative/Technical	5.00	5.00	6.00	5.00	5.00
Total Budgeted Staffing	9.50	8.50	9.65	7.00	7.50

GIFTED EDUCATION

Purpose

The Gifted Education Department supports schools by working collaboratively with staff to ensure programming meets the needs of our students by aligning opportunities to students' areas of giftedness and ALP goals. The department provides expertise in the area of differentiated instruction, analysis of student data, parent and student support and programming options.

Objectives

The Gifted Education Department supports the District and schools by providing professional development around gifted identification procedures, establishing appropriate goals for the Advanced Learning Plans, and differentiated instruction. The department oversees all ALP's, student records and a professional resource library available to all staff and provides support to parents through yearly SENG groups and parent meetings. The Gifted Education Department supports extended learning opportunities for students outside of the school day and provides the ability for teachers to attend gifted education professional development and conferences.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 89,945	\$ 53,531	\$ 57,206	\$ 50,992	\$ 54,930
Benefits	30,099	15,300	19,493	17,802	17,693
Services	15,657	23,809	15,139	14,135	11,468
Supplies	4,189	22,365	25,752	16,146	13,203
Equipment and Other	2,365	-	551	3,000	2,000
Total Expenditures	\$ 142,255	\$ 115,005	\$ 118,141	\$ 102,075	\$ 99,294
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	0.50	0.50	0.50	0.30	0.25
Administrative/Technical	0.87	0.25	0.50	0.50	0.50
Total Budgeted Staffing	1.37	0.75	1.00	0.80	0.75

GUIDANCE SERVICES

Purpose

To support the educational, and social/emotional needs of D2 students through counseling utilizing best practice strategies, current research, and technology to ensure students are college and career ready.

Objectives

- The guidance budget will provide assistance for counselors to attend professional development based on the needs of students and strategies for support as well as the College in Colorado ICAP services.
- Build relationships with students to ensure students feel connected and have trusted adults in their schools.
- Work with students and families to remove barriers to learning such as attendance, behavior and social emotional learning.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Services	2,493	67,491	5,568	30,500	33,590
Supplies	645	614	1,823	2,000	910
Equipment and Other	1,916	22,555	540	2,000	-
Total Expenditures	\$ 5,054	\$ 90,660	\$ 7,931	\$ 34,500	\$ 34,500
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	-	-	-	-	-
Administrative/Technical	-	-	-	-	-
Total Budgeted Staffing	-	-	-	-	-

HEALTH SERVICES

Purpose

To support the physical health needs of our students by providing appropriate staff training, health care planning, and accurate information to parents, students and all staff on health conditions and impacts on student learning.

Objectives

Train and delegate medical tasks to the staff serving students with disabilities and other health needs as appropriate. Create health care plans that meet the needs of those individuals with chronic health conditions. Offer cost effective CPR/First Aid training as needed.

Additional Information

Nurses support the Special Education team to create appropriate accommodations for students with their physical health needs from the relatively simple to complex. Nurses train the administrative, security and health staff on the use of Narcan to be prepared to respond to a potential opioid emergency as well as coordinating the training for CPR/AED and first aid. Nurses receive annual training from the CDE and the Colorado Association of School Nursing to continue to improve practices and outcomes for students.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 191,721	\$ 153,493	\$ 133,186	\$ 267,031	\$ 311,882
Benefits	67,668	51,013	36,041	97,866	90,870
Services	5,171	52,986	80,407	21,200	21,200
Supplies	844	3,200	7,960	3,200	3,200
Equipment and Other	3,684	165	530	825	825
Total Expenditures	\$ 269,088	\$ 260,857	\$ 258,124	\$ 390,122	\$ 427,977
<u>BUDGETED STAFFING</u>					
Instructional Staff	2.40	4.40	2.40	5.00	5.00
Paraprofessionals	-	-	-	-	-
Classified	-	-	-	-	-
Administrative/Technical	-	-	-	-	-
Total Budgeted Staffing	2.40	4.40	2.40	5.00	5.00

MEDIA SERVICES

Purpose

To promote a culture of motivated readers and learners for life by improving the ability of our school libraries to provide quality information services to all students and staff with a wide variety and inclusive range of resources to support teaching and learning throughout our schools.

Objectives

To provide training, leadership, and expertise in developing library-related policies, activities, and assistance to school library media techs. To provide quality software that enhances the library experience.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Services	25,088	49,344	40,001	44,149	44,149
Supplies	199	535	1,020	900	900
Equipment and Other	-	-	-	-	-
Total Expenditures	\$ 25,287	\$ 49,879	\$ 41,021	\$ 45,049	\$ 45,049
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	-	-	-	-	-
Administrative/Technical	-	-	-	-	-
Total Budgeted Staffing	-	-	-	-	-

PROFESSIONAL DEVELOPMENT

Purpose

Provide ongoing professional development for all administrators, teachers, and educational support personnel (ESP). Develop and support induction program for new staff.

Objectives

Recruit, retain, and support growth of the most qualified staff for every school building and classroom; Provide trainings that positively influence instruction and student achievement as measured by local and state assessments.

Trainings offered included: Dealing with Challenging People, Easily Master Microsoft Pivot Tables, Implicit Bias, Beacon Health Trainings, Mindfulness Retreats, Executive Functioning Skills, Seeing & Serving Underserved Gifted Students, Trauma Informed School Culture, Diversity University, Educating Children of Color Summit, and Spanish in the Classroom.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 174,737	\$ 12,615	\$ 3,086	\$ 205,000	\$ -
Benefits	38,111	15,231	670	46,843	-
Services	118,120	32,159	52,518	55,171	55,171
Supplies	3,007	2,869	6,367	5,244	5,244
Equipment and Other	1,288	-	-	-	-
Total Expenditures	\$ 335,263	\$ 62,874	\$ 62,641	\$ 312,258	\$ 60,415
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	-	-	-	-	-
Administrative/Technical	-	-	-	-	-
Total Budgeted Staffing	-	-	-	-	-

RESEARCH, DATA AND ACCOUNTABILITY

Purpose

The Research, Data and Accountability (RDA) Department supports schools by providing expertise, information, and analysis of student achievement for the purpose of teacher evaluation; develops, publishes and distributes descriptive and statistical information analyzing student achievement data from both the state and district assessments; interprets and disseminates school accountability reports and summarizes for the district. RDA also provides formative and summative program evaluations to schools and district policy makers to facilitate the decision-making process. Members of RDA respond to school special requests for achievement data and interpretation of achievement results.

Objectives

- Establish the criteria used to conduct annual evaluations of student achievement for staff and administrators
- Oversee and coordinate the administration of national and state assessments across the District. This includes training all school assessment coordinators and ensuring that all national and state assessments are administered in a standardized and ethical manner
- Support the District and schools in using data to facilitate informed, data-driven decision making
- Support District wide processes and protocols for internal and external data requests

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 266,487	\$ 300,455	\$ 218,261	\$ 281,271	\$ 227,974
Benefits	73,485	78,024	59,365	81,595	65,031
Services	114,283	85,015	89,185	112,055	172,055
Supplies	65	6,514	6,507	9,650	9,650
Equipment and Other	842	9,538	2,465	64,985	4,985
Total Expenditures	\$ 455,162	\$ 479,546	\$ 375,783	\$ 549,556	\$ 479,695
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	0.50	0.50	0.50	1.00	1.00
Administrative/Technical	4.00	4.00	4.00	3.00	2.00
Total Budgeted Staffing	4.50	4.50	4.50	4.00	3.00

SPECIAL EDUCATION

Purpose

The purpose of the Special Education Department is to collaborate with and support students, District and school staff, community partners, and families to graduate college and career ready students with IEPs who have the knowledge, skills, attitudes and behaviors to personally succeed and contribute to the common good.

Objectives

The Special Education budget will be used to support a variety of programming options in order to support the individual needs of all students with disabilities through an extensive continuum of services. The Department continually promotes growth of the whole child in partnership with peers, staff, families and community and supports state and District standards for excellence in education in order for students with special needs to achieve lifelong success.

- Expanded programming for students with autism as well as expanding specialized services to support students
- Met or exceeded state targets in 12 out of 14 indicators of special education improvement

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 3,266,269	\$ 3,895,832	\$ 4,491,821	\$ 5,969,648	\$ 6,566,105
Benefits	986,795	1,133,307	1,320,738	1,753,246	2,101,114
Services	2,474,544	2,696,994	2,889,624	1,923,524	1,903,565
Supplies	39,573	69,961	106,344	62,012	90,044
Equipment and Other	109,375	108,640	107,121	144,502	139,502
Total Expenditures	\$ 6,876,556	\$ 7,904,734	\$ 8,915,648	\$ 9,852,932	\$ 10,800,330
<u>BUDGETED STAFFING</u>					
Instructional Staff	48.10	50.02	53.52	64.25	71.50
Paraprofessionals	7.88	9.63	12.88	23.39	25.01
Classified	2.00	2.00	2.00	2.64	1.75
Administrative/Technical	5.00	5.00	6.00	5.00	5.00
Total Budgeted Staffing	62.98	66.65	74.40	95.28	103.26

SPRING CREEK YOUTH CENTER

Purpose

Spring Creek Youth Services Center provides educational support for students in grade levels 5 to 12. The education program fosters an environment in which at-risk youth can experience success by focusing on achievement in basic academic and pre-vocational skills.

Objectives

Educational opportunities include core subjects, elective subjects and vocational instruction. While in school youth have the ability to work on grade-level appropriate work for credit transferable to high school graduation or a GED. In the education program, students discover and explore ideas in ways which encourage internalization and ownership of the learning process.

Additional Information

Spring Creek Youth Services Center (SCYSC) is one of five Division of Youth Corrections (DYC), state owned and operated detention facilities. SCYSC is a 51-bed facility that provides secure detention within the southern region of Colorado. Beginning FY 2020-2021, the program is no longer housed within D2 and is currently located in Cheyenne Mountain School District 12.

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET
<u>EXPENDITURES</u>					
Salaries	\$ 18,308	\$ -	\$ -	\$ -	\$ -
Benefits	11,087	-	-	-	-
Services	-	-	-	-	-
Supplies	-	-	-	-	-
Equipment and Other	-	-	-	-	-
Total Expenditures	\$ 29,395	\$ -	\$ -	\$ -	\$ -
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	-	-	-	-	-
Administrative/Technical	-	-	-	-	-
Total Budgeted Staffing	-	-	-	-	-

SUMMER SCHOOL - Extended Learning Program

Purpose

The summer school program provides educational opportunities for those students that seek additional classes and support. Summer School is offered each year for Kindergarten - 12th grade students.

Objectives

The summer school program strives to assist any and all students to advance in the specific subject matter. Learning tools are available to help all students fulfill and enhance their education through additional support. One focus is to provide academic intervention, providing more instructional time for Kindergarten-8th grade students to be prepared academically for the following school year. At the high school level, summer school is focused on a credit recovery model to support students in on time high school graduation. In addition to the academic focus of summer school, we also provide a variety of experiential opportunities, allowing summer as a time for enrichment where students are able to engage with a variety of activities throughout the community. Beginning in 2022-2023, this program is funded through the Designated Purpose Grants Fund.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Services	13,302	(20)	8	-	-
Supplies	19,045	(154)	-	-	-
Equipment and Other	30,809	4,119	31,058	-	-
Total Expenditures	\$ 63,156	\$ 3,945	\$ 31,066	\$ -	\$ -
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	-	-	-	-	-
Administrative/Technical	-	-	-	-	-
Total Budgeted Staffing	-	-	-	-	-

TEACHING AND LEARNING - ITS

Purpose

The Department of Instructional Technology and STEAM provides support to schools in fully realizing Harrison's instructional technology mission and vision, partners with school and department leadership teams in planning professional development, budgeting for technology, and supporting staff in implementing instructional technology and STEAM initiatives.

Objectives

- Provide PD and equipment for Classroom Instructional Technology Integration
- Develop and promote STEAM Curricular Integration and Implementation of STEAM e2 Labs for K-5 and 6-8 students
- Lead the STEAM & Career Connect Facilitators group and provide training around digital teaching and learning
- Provide PD for the utilization of school-based Learning Commons-Maker Spaces
- Support district initiatives around Online Learning
- Explore and expand STEAM-related partnerships for the district
- Lead the Before and After School Programming and provide resources for the development and expansion of ELOs and Clubs, especially focusing on STEAM content

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 146,107
Benefits	-	-	-	-	36,937
Services	-	-	-	-	8,500
Supplies	-	-	-	-	70,200
Equipment and Other	-	-	-	-	11,800
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 273,544
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	-	-	-	-	0.50
Administrative/Technical	-	-	-	-	-
Total Budgeted Staffing	-	-	-	-	0.50

UNIVERSAL PRESCHOOL (UPK)

Purpose

The Universal Preschool Program was established in April 2022 as a result of HB22-1295. The Colorado Department of Early Childhood (CDEC) will launch Universal Preschool (UPK) in the 2023-24 school year. This program offers a minimum of part-time (10 hours/week) or half-day (15 hours/week) of high-quality, voluntary preschool to every Colorado child in the year before they are eligible to enter kindergarten. Children three years of age who meet the eligibility requirements will also be served.

The program for four year olds will be provided through Local Coordinating Organizations (LCOs) which will support the programs at a local level.

These services were previously provided through the Colorado Preschool Program (CPP).

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Services	1,724,644	2,131,312	2,218,608	771,871	771,871
Supplies	-	10,000	10,000	-	-
Equipment and Other	-	-	-	-	-
Total Expenditures	\$ 1,724,644	\$ 2,141,312	\$ 2,228,608	\$ 771,871	\$ 771,871
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	-	-	-	-	-
Administrative/Technical	-	-	-	-	-
Total Budgeted Staffing	-	-	-	-	-

WRAP-AROUND SERVICES

Purpose

The purpose of the Wrap Around Services Department is to collaborate with community partners and District staff to create and improve preschool through 12th grade systems related to mental health, interventions, career-connected learning, preschool and childcare.

Objectives

- Design and create an alternative middle school program to meet the needs of students that the current systems are not designed for
- Partner with CPCD to ensure effective preschool instruction is given to all students in the program
- Partner with local providers to have quality before and after school care provided for families
- Continue to improve crisis events throughout the year to support the mental health of students and staff
- Build and grow student success centers in secondary schools to provide an alternative to suspension while building students' knowledge and skills with social emotional learning
- Create a K-12 career connected learning system to increase the relevance of secondary education and increase the graduation rate

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET
<u>EXPENDITURES</u>					
Salaries	\$ -	\$ -	\$ -	\$ 23,772	\$ 27,434
Benefits	-	-	-	9,205	9,820
Services	-	-	-	17,300	2,015,000
Supplies	-	-	-	9,500	14,800
Equipment and Other	-	-	-	3,000	5,000
Total Expenditures	\$ -	\$ -	\$ -	\$ 62,777	\$ 2,072,054
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	-	-	-	0.50	0.50
Administrative/Technical	-	-	-	-	-
Total Budgeted Staffing	-	-	-	0.50	0.50

BOARD OF EDUCATION

Purpose

The Board of Education is made up of five members that are elected to govern the policy making decisions of Harrison School District Two. The Board of Education has the responsibility for the educational planning and policy making for this District. The Board of Education must act within the requirements of the State of Colorado and federal laws.

Objectives

The Board of Education is committed to providing a safe learning environment for all students to achieve educational excellence. Designing a world-class curriculum is an important vision for the District. The Board of Education strives to improve the student achievement of students, while giving them the tools necessary to exhibit good citizenship, civility and character.

Additional Information

This budget has previously included costs for legal services. Effective FY 2023-2024, a new department has been created for legal.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 1,621	\$ 2,136	\$ 227	\$ 7,968	\$ 7,968
Benefits	359	475	51	1,821	1,821
Services	257,815	297,559	280,018	239,850	209,850
Supplies	15,771	18,837	11,038	25,850	25,850
Equipment and Other	28,135	26,197	60,811	38,000	35,000
Total Expenditures	\$ 303,701	\$ 345,204	\$ 352,145	\$ 313,489	\$ 280,489
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	-	-	-	-	-
Administrative/Technical	-	-	-	-	-
Total Budgeted Staffing	-	-	-	-	-

SUPERINTENDENT

Purpose

The Superintendent of Schools is responsible for the operation and management of Harrison School District Two. The Superintendent is responsible for maintaining and advancing the District's values.

Objectives

The Superintendent works collaboratively with the Board of Education to ensure that all students are provided with the opportunities to achieve educational excellence. Designing a world-class curriculum is an important vision for the District. The Superintendent works with the Board of Education to improve the achievement of students, while giving them the tools necessary to exhibit good citizenship, civility and character.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 569,231	\$ 372,924	\$ 465,042	\$ 369,752	\$ 376,651
Benefits	124,597	120,491	159,604	111,026	113,078
Services	18,340	42,877	44,670	22,926	22,926
Supplies	19,065	80,789	147,228	28,500	28,500
Equipment and Other	18,818	10,271	16,697	11,144	11,144
Total Expenditures	\$ 750,051	\$ 627,352	\$ 833,241	\$ 543,348	\$ 552,299
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	1.00	1.00	1.00	1.00	1.00
Administrative/Technical	3.00	2.00	2.00	1.00	1.00
Total Budgeted Staffing	4.00	3.00	3.00	2.00	2.00

BENEFITS

Purpose

To support the existing District staff and efforts to recruit new hires through securing high quality insurance and wellness plan options. To provide functional support and excellent customer service to staff in answering questions or referring to the appropriate entities that can respond to their needs.

Objectives

Commitment to excellent customer service by providing timely responses to employee inquiries. Fiscal stewardship by securing high quality insurance and wellness plan options at the best cost possible for both staff and the District. Commitment to consistent administration and adherence to all laws and regulations governing insurance plans offered. Provide wellness program options to support the "whole" person approach for staff.

Additional Information

Beginning Fiscal Year 2021-2022, the Benefits Department is accounted for in the General Fund. Previously, expenditures had been included in the Health Insurance Fund.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ -	\$ 80,295	\$ 40,602	\$ 52,601	\$ 62,584
Benefits	-	26,309	14,366	19,225	20,704
Services	-	34,131	26,145	38,400	480,638
Supplies	-	1,739	7,988	1,000	1,000
Equipment and Other	-	295	789	400	400
Total Expenditures	\$ -	\$ 142,769	\$ 89,890	\$ 111,626	\$ 565,326
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	-	-	-	-	-
Administrative/Technical	-	-	1.25	1.00	1.00
Total Budgeted Staffing	-	-	1.25	1.00	1.00

COMMUNICATIONS

Purpose

To support the District and schools with frequent and transparent communication to stakeholders (staff, students, parents and community) that support student and staff recruitment and strong District and school partnerships.

Objectives

- Adequately fund marketing for the District on both English and Spanish channels
- Adequately fund outreach and stakeholder engagement for the District which should include translation to reach our large Spanish speaking population

Additional Information

We will consider using more electronic medium and expand the presence in print/tv/radio/billboards for the District, as we are under represented in paid advertisement and print materials in comparison to our local competitor districts and charter schools.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 299,085	\$ 317,726	\$ 350,866	\$ 372,181	\$ 458,809
Benefits	84,830	88,115	98,125	106,714	132,483
Services	54,080	143,047	182,450	247,719	259,319
Supplies	546	5,449	13,165	22,651	22,651
Equipment and Other	4,177	855	12,587	1,715	3,215
Total Expenditures	\$ 442,718	\$ 555,192	\$ 657,193	\$ 750,980	\$ 876,477
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	1.00	1.00	1.00	1.00	1.00
Administrative/Technical	3.00	3.00	3.00	3.00	4.00
Total Budgeted Staffing	4.00	4.00	4.00	4.00	5.00

FINANCIAL SERVICES

Purpose

To support the District's commitments and strategies by facilitating the planning, coordination, supervision and evaluation of the financial operations through timely, transparent and accurate customer-driven services. This is done by providing accounting, payroll, budget, debt administration and financial services in compliance with board policies as well as federal, state and local regulations.

Objectives

- Continuation of financial reporting through clear, accurate and timely information
- Fiscal stewardship and accountability to students, taxpayers and community
- Adherence to ethical decision making and integrity in all work product
- Transparency and commitment to safeguarding District assets at the highest level

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 764,648	\$ 878,617	\$ 914,120	\$ 929,334	\$ 1,033,922
Benefits	251,905	267,047	295,153	323,194	329,901
Services	152,600	164,487	258,902	182,152	191,929
Supplies	18,395	22,976	24,819	6,150	6,150
Equipment and Other	8,777	12,175	17,602	68,617	60,917
Total Expenditures	\$ 1,196,325	\$ 1,345,302	\$ 1,510,596	\$ 1,509,447	\$ 1,622,819
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	5.00	4.00	4.00	4.00	4.00
Administrative/Technical	5.50	6.30	6.80	7.30	8.30
Total Budgeted Staffing	10.50	10.30	10.80	11.30	12.30

HUMAN RESOURCES

Purpose

Human Resources (HR) role is to discover and develop exceptional talent to support every student in HSD2. We are focused on increasing the scope of the teacher induction program, strengthening partnerships with local universities and jump start the staff member to teacher program through PPBOCES. We will continue to recruit in areas that will bring in diverse teachers and attract teachers in our high needs and hard to fill positions. HR will continue to work with schools to reduce teacher turnover.

Objectives

Continue to work with teachers and aspiring leaders in order to build leadership density at the schools and District level. Expand current partnerships with local universities so that HSD2 becomes their first choice when offering student teacher placements. Continue to review salaries for all staff to remain competitive in Colorado Springs.

Additional Information

Teacher and administrative retention begins with strong induction programs that lead to leadership positions within schools and the District. Upgrading the teacher and administrative induction programs to support staff with multiple opportunities to expand their leadership. Partnerships with local universities to build a pipeline of opportunities that promote our commitment to students and staff.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 701,975	\$ 775,400	\$ 794,825	\$ 1,014,192	\$ 1,053,078
Benefits	199,498	206,307	218,437	300,816	293,769
Services	150,658	187,868	273,921	307,666	342,635
Supplies	6,901	9,622	21,184	38,392	41,015
Equipment and Other	7,689	19,057	12,996	15,819	15,819
Total Expenditures	\$ 1,066,721	\$ 1,198,254	\$ 1,321,363	\$ 1,676,885	\$ 1,746,316
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	0.50	0.50
Paraprofessionals	-	-	-	-	-
Classified	7.00	7.00	7.00	8.00	8.00
Administrative/Technical	3.00	3.00	3.00	3.00	3.00
Total Budgeted Staffing	10.00	10.00	10.00	11.50	11.50

LEGAL

Purpose

General Counsel will support the students and staff ensuring legalities are met for all stakeholders within D2.

Objectives

General Counsel will plan, organize, direct and provide professional legal services and counsel to the District in a wide variety of legal matters such as labor and employment, student rights, real estate, litigation, liability and school bonds.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ -	\$ -	\$ 104,422	\$ 169,650	\$ 185,064
Benefits	-	-	23,875	38,935	42,484
Services	-	-	7,752	3,000	3,000
Supplies	-	-	-	-	-
Equipment and Other	-	-	-	18,000	18,000
Total Expenditures	\$ -	\$ -	\$ 136,049	\$ 229,585	\$ 248,548
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	-	-	-	-	-
Administrative/Technical	-	-	-	1.00	1.00
Total Budgeted Staffing	-	-	-	1.00	1.00

NUTRITION SUPPORT SERVICES

Purpose

To provide nutritionally balanced meals at a low cost to the District, that continues to meet the Healthy, Hunger- Free Kids Act (HHFKA) requirements.

Objectives

- Continue support to Harrison schools and families, to up hold a 93% completion rate of the annually collected Family Economics Data Survey (FEDS)
- Availability of on-line forms
- Continue to offer the Community Eligibility Provision (CEP) program to all students
- Bi-weekly up load from CDE website for Direct Certification students
- Continuous search for quality products to process through manufacturers, to keep costs down, with USDA funding

Additional Information

In addition to the lunch program, we also provide breakfast after the bell, breakfast in the classroom, snacks and summer food service program. Additional information may be found in the Financial Section - Nutrition Services Fund.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 10,314	\$ 11,151	\$ 12,113	\$ 13,250	\$ 6,360
Benefits	3,823	4,003	4,321	5,077	3,211
Services	-	-	-	-	-
Supplies	616	-	-	87,088	102,088
Equipment and Other	-	-	-	-	-
Total Expenditures	\$ 14,753	\$ 15,154	\$ 16,434	\$ 105,415	\$ 111,659
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	-	-	-	-	-
Administrative/Technical	0.25	0.25	0.25	0.25	0.25
Total Budgeted Staffing	0.25	0.25	0.25	0.25	0.25

OPERATIONS AND MAINTENANCE

Purpose

To assure that all schools and facilities, including the classroom environment, are safe, clean and well maintained. We will continue to look for tools and devices that will help in making the Operations Department more efficient in providing quality services as we continue to strive and improve. We will support the educational goals of the District as it prepares all students for the 21st century in learning and technology.

Objectives

Ensure all unsafe conditions are immediately identified and addressed. Ensure all required inspections are passed with all identified deficiencies corrected in a timely manner. Ensure no campus loses instructional days as a result of any system failure that could have been reasonably avoided through proper preventive maintenance.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 1,297,483	\$ 1,351,360	\$ 1,439,973	\$ 2,378,881	\$ 2,481,487
Benefits	477,276	450,728	482,420	853,626	786,948
Services	363,215	408,802	455,815	976,623	1,413,290
Supplies	241,833	372,489	424,534	2,837,760	3,118,200
Equipment and Other	83,616	39,685	115,973	108,200	118,998
Total Expenditures	\$ 2,463,423	\$ 2,623,064	\$ 2,918,715	\$ 7,155,090	\$ 7,918,923
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	30.00	30.00	32.00	32.00	33.00
Administrative/Technical	1.00	3.00	8.50	8.50	7.50
Total Budgeted Staffing	31.00	33.00	40.50	40.50	40.50

PUPIL TRANSPORTATION

Purpose

To provide timely, safe, customer oriented transportation services for our students and a positive environment for the employees while meeting the District's strategic plan. To be role models for the District and community.

Objectives

Continual improvements to bus routes to minimize late arrivals and departures from all schools and activities. Streamline choice school busing to improve timeliness. Constant awareness and safety focus on rules, regulations, and policies that affect student transportation. Meet the transportation needs of students with disabilities and McKinney-Vento students with specialized transportation services to and from their schools. Meet or exceed all CDE, Department of Transportation, and commercial driver license requirements for standardization, training, inspections and testing.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 1,863,712	\$ 1,885,740	\$ 2,007,193	\$ 2,946,399	\$ 3,237,399
Benefits	674,651	629,396	633,087	1,067,701	1,038,352
Services	59,794	53,100	121,175	98,050	173,759
Supplies	301,232	395,888	418,077	459,000	458,200
Equipment and Other	(78,258)	(141,570)	(161,141)	(174,600)	(159,000)
Total Expenditures	\$ 2,821,131	\$ 2,822,554	\$ 3,018,391	\$ 4,396,550	\$ 4,748,710
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	14.38	22.51	22.52	22.52	23.12
Classified	45.50	39.00	36.49	35.49	33.50
Administrative/Technical	5.20	3.00	3.00	5.00	7.00
Total Budgeted Staffing	65.08	64.51	62.01	63.01	63.62

SAFETY AND SECURITY

Purpose

A safe school is a place where learning can occur in a welcoming environment free of intimidation, violence, and fear. It is the mission of the Safety and Security Department to support each of our buildings. The Safety and Security Department is committed to enhancing our security measures in order to maintain a safe and secure learning environment.

Objectives

- Serves as a liaison with the school resource officers assigned to District schools
- Coordinates with law enforcement to provide security at athletic events
- Provides on-going emergency response staff training
- Coordinate and assist with emergency drills at District schools and facilities
- Coordination of emergency planning with local law enforcement, emergency management and public safety communications
- Maintain the security camera systems, Raptor Visitor Management Systems and radio communications at all schools and facilities
- Assist District departments and schools with safety and security issues/concerns
- Develop and implement procedures to ensure a safe school environment
- Evaluate existing procedures, and safety and security systems to determine their effectiveness and to implement improvements when necessary

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 269,041	\$ 235,604	\$ 222,305	\$ 278,529	\$ 338,253
Benefits	84,438	75,103	77,479	101,733	126,780
Services	153,475	219,912	228,885	325,967	349,352
Supplies	7,212	4,702	5,001	5,500	11,745
Equipment and Other	3,135	850	19,980	720	-
Total Expenditures	\$ 517,301	\$ 536,171	\$ 553,650	\$ 712,449	\$ 826,130
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	3.50	2.00	2.00	2.00	2.00
Administrative/Technical	2.00	2.00	2.00	2.00	4.00
Total Budgeted Staffing	5.50	4.00	4.00	4.00	6.00

STUDENT SUPPORT

Purpose

To provide excellent customer service and support to students, parents, patrons and schools in the areas of registration and enrollment, district policy, code of conduct, health services, Infinite Campus and data reporting.

Objectives

Implementation and continued improvement in our online registration process. Research current legislation for timely and accurate changes to the Code of Conduct, District policy, educational stability and data reporting.

Student Support Services includes: new student registration, choice and open enrollment, student count, student attendance and discipline services, Section 504, homeless and foster care education and support, student information system, online monitored instruction, counselor support and health services.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 573,431	\$ 476,340	\$ 441,555	\$ 524,358	\$ 490,540
Benefits	160,192	126,439	130,806	175,087	172,081
Services	194,201	173,887	194,887	190,460	192,960
Supplies	8,227	10,423	38,110	13,870	16,870
Equipment and Other	4,753	1,893	1,856	5,250	5,250
Total Expenditures	\$ 940,804	\$ 788,982	\$ 807,214	\$ 909,025	\$ 877,701
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	1.00	1.00	1.00	1.00	1.00
Classified	3.00	3.00	2.00	2.00	2.00
Administrative/Technical	6.00	4.00	4.00	4.00	4.00
Total Budgeted Staffing	10.00	8.00	7.00	7.00	7.00

TECHNOLOGY AND INNOVATION

Purpose

The mission and purpose of the Technology and Innovation Department is to provide timely quality service within a stable and secure network environment. We also strive to provide functional and practical technology equipment to support the effectiveness of the curriculum program for the students of Harrison School District Two.

Objectives

The Technology and Innovation Department is committed to supporting the District Mission through the following:

- Providing students with a working device through high school and letting them keep the device after graduation
- Ensuring all students have access to technology resources and providing support for their technology resources
- Supporting all departments by sustaining and improving the evolving technology infrastructure, including devices, communications, and networks
- Offering device expertise and guidance for both legacy and emerging innovative technologies
- Managing and tracking technology and media center assets
- Creating community partnerships to narrow the digital divide

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 1,066,233	\$ 1,014,628	\$ 1,042,420	\$ 1,136,622	\$ 1,224,856
Benefits	370,476	349,331	358,164	407,931	419,926
Services	329,375	604,071	1,227,427	725,585	700,585
Supplies	592,517	137,386	78,848	25,500	185,500
Equipment and Other	50,095	407,606	50,282	707,500	849,500
Total Expenditures	\$ 2,408,696	\$ 2,513,022	\$ 2,757,141	\$ 3,003,138	\$ 3,380,367
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	1.00	1.00	1.00	1.00	1.00
Administrative/Technical	18.00	18.00	15.00	16.00	16.00
Total Budgeted Staffing	19.00	19.00	16.00	17.00	17.00

WAREHOUSE SERVICES

Purpose

The purpose of the Warehouse / Procurement Department is to provide exceptional services and products by adhering to ethical actions, impartiality, accountability, professionalism and transparency in all decisions and actions.

Objectives

To provide a consistent level of excellent service in the purchasing and delivery of goods. Developing and maintaining partnerships based on trust and respect that has been earned through consistent delivery of quality services.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ 68,847	\$ 104,328	\$ 113,069	\$ 127,368	\$ 134,873
Benefits	24,192	35,237	32,404	36,352	31,516
Services	15,691	5,134	5,712	6,150	6,150
Supplies	11,106	11,132	12,148	2,500	2,500
Equipment and Other	1,404	729	814	1,761	1,761
Total Expenditures	\$ 121,240	\$ 156,560	\$ 164,147	\$ 174,131	\$ 176,800
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	1.00	1.00	1.00	1.00	1.00
Administrative/Technical	-	1.00	1.00	1.00	1.00
Total Budgeted Staffing	1.00	2.00	2.00	2.00	2.00

DISTRICT WIDE SERVICES

Purpose

District-wide Services includes expenditures that are not allocated to specific departments, but are considered to be District-wide activities.

Objectives

To account for the costs of annual leave, county treasurer collection fee, unemployment compensation, PERA on-behalf payment, pupil count true-up and contingency funding.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>EXPENDITURES</u>					
Salaries	\$ (1,236,233)	\$ 2,033,251	\$ 1,316,163	\$ 340,000	\$ 340,000
Benefits	(443,164)	752,015	4,312,553	1,577,691	1,577,691
Services	419,320	88,443	163,270	222,815	228,203
Supplies	430,800	-	-	-	-
Equipment and Other	-	428,615	124,567	300,000	341,250
Total Expenditures	\$ (829,277)	\$ 3,302,324	\$ 5,916,553	\$ 2,440,506	\$ 2,487,144
<u>BUDGETED STAFFING</u>					
Instructional Staff	-	-	-	-	-
Paraprofessionals	-	-	-	-	-
Classified	-	-	-	-	-
Administrative/Technical	-	-	-	-	-
Total Budgeted Staffing	-	-	-	-	-

SUMMARY OF DEPARTMENTS

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>Instructional Departments</u>					
Teaching and Learning	\$ 224,672	\$ 362,364	\$ 676,696	\$ 550,432	\$ 481,997
District Instruction	1,046,281	1,642,396	1,681,352	1,255,219	1,355,219
Adult and					
Community Education	-	-	-	205,645	221,693
AVID	10,598	123,930	106,197	235,217	142,711
Career and Technical	416,652	380,352	259,367	465,939	581,183
Charter Schools	2,439,713	3,886,288	4,007,823	3,997,030	4,123,578
Co-Curricular	-	1,525	99	1,705,579	1,531,288
College Career Readiness	1,298,124	1,504,780	1,117,399	1,059,257	664,339
Culturally and					
Linguistically Diverse	205,436	297,491	364,526	386,681	597,830
Curriculum, Instruction,					
and Assessment	1,214,315	1,090,802	1,569,766	1,530,193	2,036,843
Gifted Education	142,255	115,005	118,141	102,075	99,294
Guidance	5,054	90,660	7,931	34,500	34,500
Health	269,088	260,857	258,124	390,122	427,977
Media	25,287	49,879	41,021	45,049	45,049
Professional					
Development	335,263	62,874	62,641	312,258	60,415
Research, Data and					
Accountability	455,162	479,546	375,783	549,556	479,695
Special Education	6,876,556	7,904,734	8,915,648	9,852,932	10,800,330
Spring Creek Youth	29,395	-	-	-	-
Summer School	63,156	3,945	31,066	-	-
Total Instructional	\$ 15,057,007	\$ 18,257,428	\$ 19,593,580	\$ 22,677,684	\$ 23,683,941
Departments					

Our Philosophy - With our focus on classroom, culture, and community we will ensure all students graduate with choices and opportunities.

Classroom - We are committed to meeting the academic & social-emotional needs of all students while providing equitable opportunities.

Culture - We are committed to a collaborative environment of trust, integrity and transparency.

Community - We are committed to developing and sustaining a community.

SUMMARY OF DEPARTMENTS					
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
Support Departments					
Teaching and Learning-ITS	-	-	-	-	273,544
Universal Preschool	1,724,644	2,141,312	2,228,608	771,871	771,871
Wrap-Around Services	-	-	-	62,777	2,072,054
Board of Education	303,701	345,204	352,145	313,489	280,489
Superintendent	750,051	627,352	833,241	543,348	552,299
Benefits	-	142,769	89,890	111,626	565,326
Communications	442,718	555,192	657,193	750,980	876,477
Financial Support	1,196,325	1,345,302	1,510,596	1,509,447	1,622,819
Human Resources	1,066,721	1,198,254	1,321,363	1,676,885	1,746,316
Legal	-	-	136,049	229,585	248,548
Nutrition Support	14,753	15,154	16,434	105,415	111,659
Operations/Maintenance	2,463,423	2,623,064	2,918,715	7,155,090	7,918,923
Pupil Transportation	2,821,131	2,822,554	3,018,391	4,396,550	4,748,710
Safety and Security	517,301	536,171	553,650	712,449	826,130
Student Support	940,804	788,982	807,214	909,025	877,701
Technology/Innovation	2,408,696	2,513,022	2,757,141	3,003,138	3,380,367
Warehouse Services	121,240	156,560	164,147	174,131	176,800
District Wide	(829,277)	3,302,324	5,916,553	2,440,506	2,487,144
Total Support Departments	\$13,942,231	\$19,113,216	\$23,281,330	\$24,866,312	\$29,537,177
Total Departments	\$28,999,238	\$37,370,644	\$42,874,910	\$47,543,996	\$53,221,118

The mission of D2 is to graduate college and career-ready students with the knowledge, skills, attitudes and behaviors to personally succeed and contribute to the common good.

We will be successful as a district by ensuring the core beliefs are at the center of everything we do with our students and community. These beliefs include:

* All students are capable of excellence

* Our purpose is to maximize student success

* The well-being of our students, staff, families and community is worthy of our investment

INFORMATIONAL SECTION





Informational Section Table of Contents

Harrison School District Two

INFORMATIONAL SECTION

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Assessment of Property

Property Subject to Taxation

Property taxes are uniformly levied against the assessed valuation of all taxable property within the District. Both real and personal property located within the boundaries of the District, unless exempt, are subject to taxation by the District. Exempt property generally includes property of the United States of America; property of the State and its political subdivisions; public libraries; public school property; charitable property; religious property; irrigation ditches, canals and flumes; household furnishings; personal effects; intangible personal property; inventories of merchandise and materials and supplies which are held for consumption by a business or are held primarily for sale; livestock; agricultural and livestock products; agricultural equipment which is used on a farm or ranch in the production of agricultural products and non profit cemeteries.

Assessment of Property

All taxable property is listed, appraised and valued for assessment as of January 1 of each year. For residential properties, appraisers for El Paso County evaluate the sales of homes which sold within a specific 24-month period. The Assessor then determines the market value or "Actual Value" for all real estate and personal property. The Actual Value is reduced by an assessment ratio to determine the "Assessed Value". The rate for 2023 residential properties, including apartments, is 6.77 percent. The Assessed Value, less any exempted amount, is then multiplied by the applicable Tax Rate to determine the taxes owed. In Colorado, tax rates are expressed as a decimal fraction of a dollar for every one dollar of Assessed Value.

For example, the typical single family home in District tax boundaries is valued at approximately \$292,600. As a result, the property tax calculation for a typical residential owner is:

$$\begin{aligned} &\text{Market Home Value} \times \text{Assessment Rate} \times \text{Mill Rate} = \text{Taxes} \\ &\$292,600 \times 0.06765 \times 0.036618 = 724.83 \end{aligned}$$

The TABOR amendment requires voter approval to increase tax rates. The assessment rate of residential property is 6.77 percent.



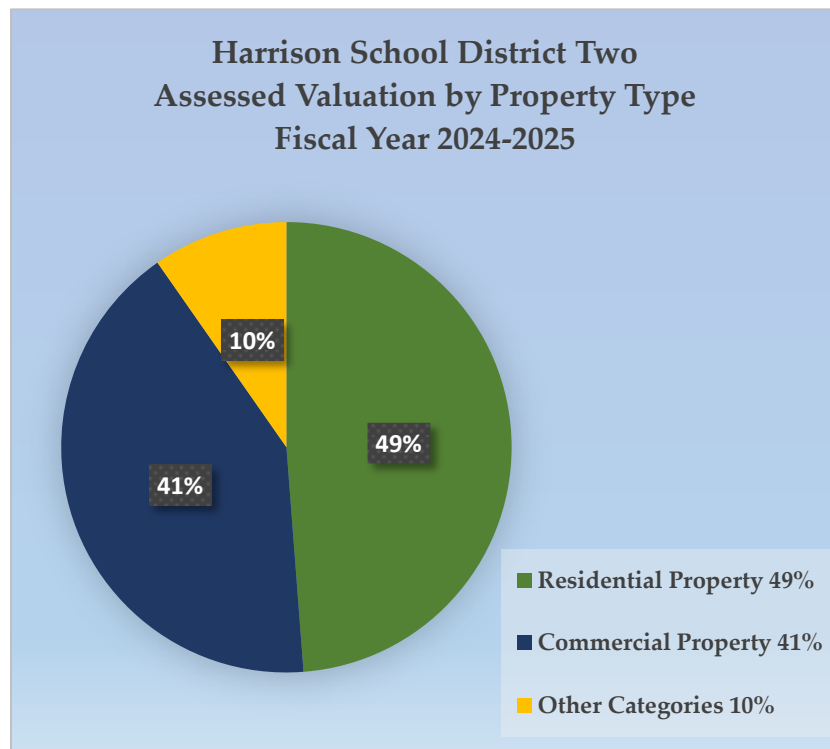
Taxation Procedure

In accordance with statute, the County Assessor is required to certify the total valuation for assessment no later than December 10th of each year. The Board of Education then determines a rate of levy which, when levied upon such certified assessed valuation, and together with other legally available revenues, will raise the amount required annually by the District for its General Fund and Bond Redemption Fund to defray expenditures during the ensuing fiscal year. The Board of Education must certify the District's levy to the Board of County Commissioners no later than December 15th.

Upon receipt of the tax levy certification of the District and other taxing entities within the County, the Board of County Commissioners levies against the assessed valuation of all taxable properties, the applicable property taxes. Such levies are certified by the Board of County Commissioners to the County Assessor, who then delivers the tax list and warrant to the County Treasurer for the collection of taxes.

Under Colorado law, all property taxes become due and payable in the year following in which they are levied. Property taxes attach an enforceable lien on property as of January 1 of the year following the levy. The property tax revenue estimate for Fiscal Year 2024-2025 is based on the anticipated tax collection received from August 2024 through July 2025. This method of budgeting property tax revenues is in compliance with Generally Accepted Accounting Principles (GAAP). All other tax revenue budgets (specific ownership tax) are based on collections anticipated to be received during the fiscal year (July 1st through June 30th).

Fiscal Year Ended June 30	Residential Property	Commercial Property	All Other Property	Total Taxable Assessed Value
2021	\$313,705,400	\$292,795,630	\$77,301,120	\$683,802,150
2022	\$401,449,010	\$328,535,510	\$89,334,710	\$819,319,230
2023	\$390,585,880	\$342,475,600	\$93,037,700	\$826,099,180
2024	\$481,067,540	\$409,300,110	\$95,679,330	\$986,046,980
2025	\$483,472,878	\$411,346,611	\$96,157,727	\$990,977,216
2026	\$502,811,793	\$427,800,475	\$100,459,037	\$1,031,071,305
2027	\$505,325,852	\$429,939,477	\$101,018,208	\$1,036,283,537
2028	\$525,538,886	\$447,137,056	\$105,513,937	\$1,078,189,879



Tax Base and Rate History

Fiscal Year Ended June 30	Taxable Assessed Property Value	Estimated Actual Taxable Value	Mill Levy Tax Rate	Assessment Rate	
				Residential Property	All Other Property
2019	\$649,718,940	\$4,818,089,027	48.333	7.20	29.00
2020	\$715,107,040	\$5,770,001,102	47.227	7.15	29.00
2021	\$683,802,150	\$5,698,190,237	48.394	7.15	29.00
2022	\$819,319,230	\$7,091,339,525	41.024	7.15	29.00
2023	\$826,099,180	\$7,179,574,412	40.799	6.95	27.90
2024	\$986,046,980	\$9,030,648,493	36.618	6.77	27.90

Annual Property Tax Information Summary Homeowner Tax Burden

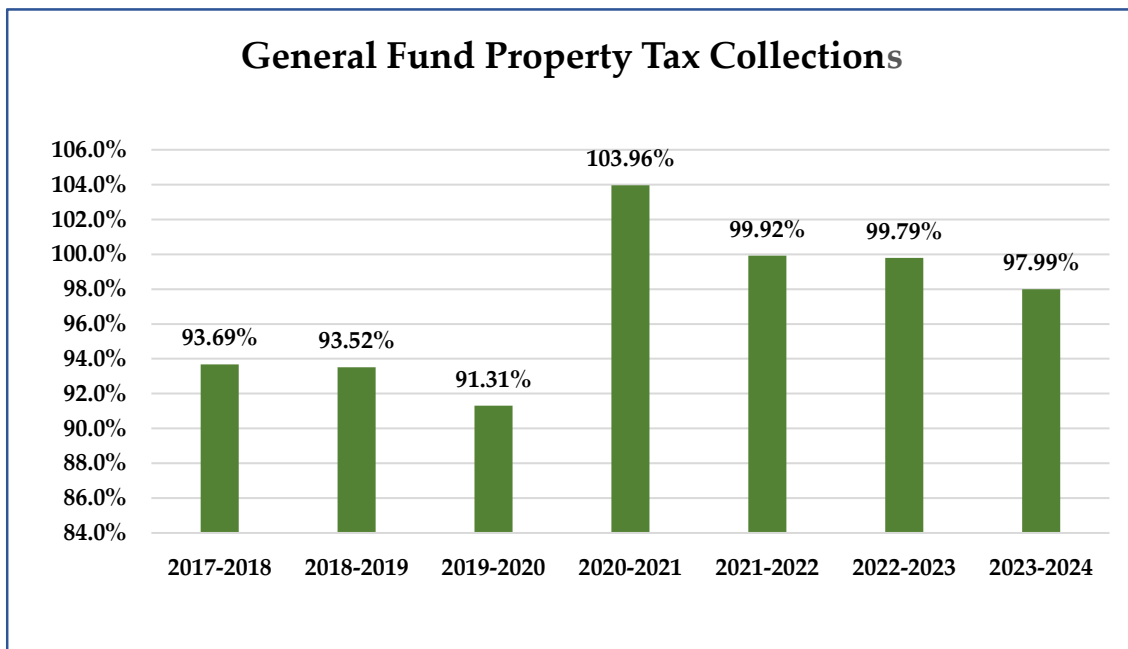
Tax Year/Collection Year	2018	2019	2020	2021	2022	2023	2024
Est Market Value	\$188,200	\$188,600	\$207,600	\$210,618	\$269,500	\$262,200	\$292,600
Assessment Rate	7.20%	7.20%	7.15%	7.15%	7.15%	6.95%	6.77%
Assessment Value	\$13,550	\$13,579	\$14,843	\$15,059	\$19,269	\$18,223	\$19,809
General Fund	16.337	16.346	15.720	15.720	15.720	15.720	15.720
Mill Levy Override	8.869	8.850	8.041	8.409	7.018	6.961	5.832
Abatement	0.338	2.080	2.209	2.038	0.528	0.644	0.308
Bond Fund	7.574	21.057	21.257	22.227	17.758	17.474	14.758
Total	33.118	48.333	47.227	48.394	41.024	40.799	36.618
School Taxes before Inflation	\$449	\$656	\$701	\$729	\$791	\$743	\$725

Property Tax Collections

HARRISON SCHOOL DISTRICT TWO General Fund Historical Property Tax Collections

Year	Total Tax Levy	Total Tax Collections	Percent of Total Tax Collections to Levy
2017-2018	\$16,561,696	\$15,516,109	93.69%
2018-2019	\$17,721,734	\$16,572,881	93.52%
2019-2020	\$18,571,330	\$16,958,133	91.31%
2020-2021	\$17,893,051	\$18,601,999	103.96%
2021-2022	\$19,062,281	\$19,047,981	99.92%
2022-2023	\$19,268,763	\$19,227,506	99.79%
2023-2024 *	\$21,554,987	\$21,121,338	97.99%

* Fiscal Year 2023-2024 is an estimated value

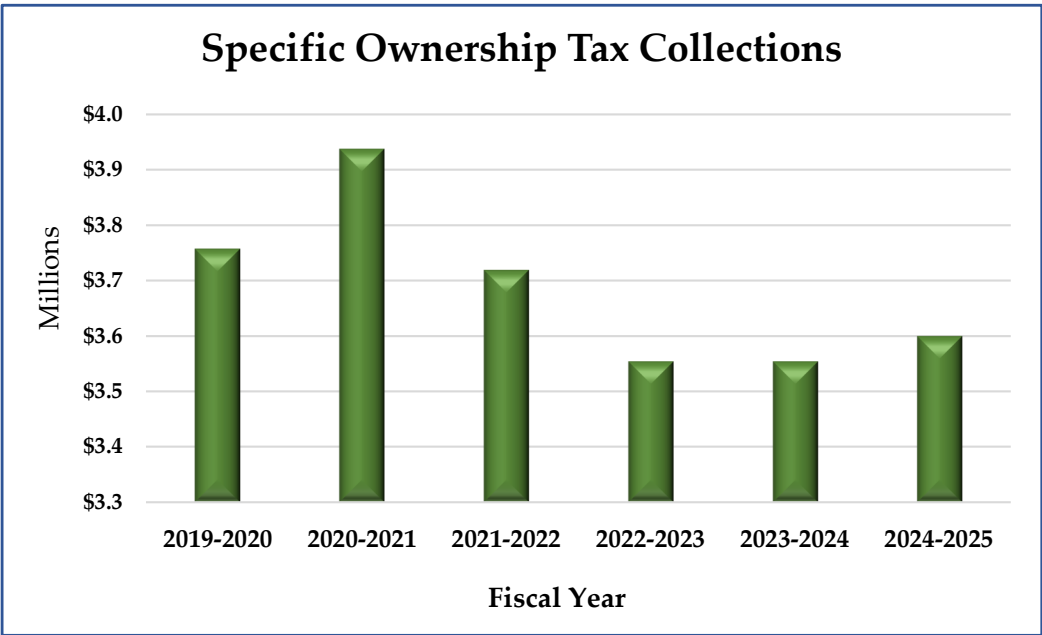


Specific Ownership Tax Collections

HARRISON SCHOOL DISTRICT TWO Historical Specific Ownership Tax Collections

Fiscal Year	Total Tax Collection
2019-2020	\$3,757,267
2020-2021	\$3,937,072
2021-2022	\$3,719,222
2022-2023	\$3,554,254
2023-2024	\$3,554,151
2024-2025	\$3,600,000

Actual collections are listed above for Fiscal Years 2019-2020 through 2022-2023
Estimated collections are listed above for Fiscal Years 2023-2024 and 2024-2025



El Paso County Largest Taxpayers

	2022			2013		
	Assessed Value	Rank	% of Total Value	Assessed Value	Rank	% of Total Value
DPIX LLC	\$ 12,404,540	1	1.18%	\$ 30,045,560	1	5.45%
Ace Hardware Corp	10,552,620	2	1.00%	7,172,960	3	1.30%
Zeppelin Road Industrial LLC	9,985,060	3	0.95%			
DIS Colorado LLC	9,667,570	4	0.92%			
Stafford Holdings LLC	7,158,080	5	0.68%			
SAP America Inc	6,610,240	6	0.63%			
RS Antero Brauburger LLC	6,225,680	7	0.59%			
GRE Broadmoor LLC	6,157,360	8	0.58%	6,259,890	4	1.14%
Exelis Inc	6,154,470	9	0.58%			
Swire Pacific Holdings Inc	5,267,050	10	0.50%			
Atmel Corporation				11,800,630	2	2.14%
Qwest Corporation				6,092,110	5	1.10%
RICKEMOH INC				4,641,890	6	0.84%
WMK Colorado Springs LLC				3,915,000	7	0.71%
GE Commercial Finance Bus.				3,479,990	10	0.63%
Walmart Properties				3,485,870	9	0.63%
Branson Hotel Corporation				3,643,220	8	0.66%
Total	\$ 80,182,670		7.61%	\$ 80,537,120		14.61%
Total Assessed Valuation	<u>\$ 1,054,242,180</u>			<u>\$ 551,415,620</u>		

Source: El Paso County Treasurer Office-Property Tax Statements

El Paso County School District No. 2 - Harrison, Annual Comprehensive Financial Report FY 2022-2023



El Paso County, Colorado

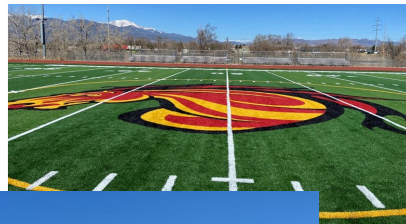
Bond Redemption Debt Service

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds issued for governmental activities are direct obligations and pledge the full faith and credit of the government.

The 2017 refunding bonds (\$23,025,000 original issue) carry interest rates ranging from 4.00% to 5.00% and annual maturities are \$1.585 million to \$1.820 million with final payment due in 2026. These bonds were issued to refund a major portion of 2001 bonds.

The 2019 bond sale (\$100,000,000 original issue) interest rates range from 3.00% to 5.00% with annual maturities ranging from \$320,000 to \$10.10 million with final payment due in 2038.

The 2021 bond sale (\$80,000,000 original issue) has an average interest rate of 5% with annual maturities ranging from \$1.265 million to \$13.860 million with final payment due in 2041.



BOND REDEMPTION / DEBT SERVICE FUND
GENERAL OBLIGATION BONDS

Yearly Debt Service			
Fiscal Year	Principal	Interest	Total
2024-2025	6,060,000	8,344,050	14,404,050
2025-2026	6,355,000	8,037,075	14,392,075
2026-2027	6,675,000	7,714,975	14,389,975
2027-2028	7,000,000	7,376,750	14,376,750
2028-2029	7,350,000	7,018,000	14,368,000
2029-2030	7,715,000	6,641,375	14,356,375
2030-2031	8,100,000	6,246,000	14,346,000
2031-2032	8,505,000	5,830,875	14,335,875
2032-2033	8,935,000	5,394,875	14,329,875
2033-2034	9,380,000	4,937,000	14,317,000
2034-2035	9,850,000	4,456,250	14,306,250
2035-2036	10,340,000	3,951,500	14,291,500
2036-2037	10,860,000	3,421,500	14,281,500
2037-2038	11,400,000	2,865,000	14,265,000
2038-2039	11,970,000	2,280,750	14,250,750
2039-2040	12,570,000	1,667,250	14,237,250
2040-2041	13,200,000	1,023,000	14,223,000
2041-2042	13,860,000	346,500	14,206,500
Total	\$ 170,125,000	\$ 87,552,725	\$ 257,677,725

Bond Series Summary			
Series	Principal	Interest	Total
2017 Refunding	\$ 5,210,000	\$ 399,250	\$ 5,609,250
2019 Refunding	81,855,000	42,129,475	123,984,475
2021 Refunding	83,060,000	45,024,000	128,084,000
Total	\$ 170,125,000	\$ 87,552,725	\$ 257,677,725

HARRISON SCHOOL DISTRICT TWO BUILDING FUND PROJECT START AND END DATES NOVEMBER 2018 VOTER APPROVED \$180 MILLION BOND				
Project	Start Date		End Date	
Bricker Elementary	March	2022	December	2023
Centennial Elementary	November	2018	December	2019
Giberson Elementary	March	2023	December	2024
Monterey Elementary	April	2021	December	2022
Oak Creek Elementary	August	2020	December	2021
Otero Elementary	November	2018	December	2019
Soaring Eagles Elementary	December	2020	March	2023
Stratmoor Hills Elementary	July	2019	August	2021
Stratton Meadows Elementary	July	2019	August	2021
Turman Elementary	March	2022	December	2023
Wildflower Elementary	April	2021	December	2022
Carmel Middle School	April	2019	September	2022
Fox Meadow Middle School	March	2023	December	2024
Panorama Middle School	March	2022	December	2023
Harrison High School	April	2019	December	2021
Sierra High School	April	2021	December	2023
Mountain Vista Community K-8	November	2018	December	2024
Mountain Vista Home School	June	2021	December	2022
Sand Creek International	November	2018	April	2020
Finance Center	July	2023	December	2024

SCHEDULE OF BOND SPENDING PLAN NOVEMBER 2018 VOTER APPROVED \$180 MILLION BOND					
2018 Bond Projects	Elementary Schools	Middle Schools	High Schools	Other	Total
Bond Spending Plan					
Interior	\$ 24,955,000	\$ 1,500,000	\$ 11,900,000	\$ 2,795,000	\$ 41,150,000
Mechanical/HVAC	19,800,000	600,000	8,075,000	920,000	29,395,000
Electrical/Lighting	5,150,000	2,120,000	2,800,000	915,000	10,985,000
Exterior	1,445,000	320,000	750,000	2,705,000	5,220,000
Technology	325,000	100,000	150,000	45,000	620,000
Roofing	1,950,000	150,000	-	480,000	2,580,000
Restroom/Plumbing	1,014,000	180,000	350,000	5,000	1,549,000
Kitchen	1,025,000	160,000	400,000	155,000	1,740,000
Health/Safety	220,000	40,000	300,000	40,000	600,000
ADA	1,200,000	-	700,000	100,000	2,000,000
Fire/Security	885,000	280,000	300,000	125,000	1,590,000
Architectural/Engineering	14,593,000	6,590,000	5,155,000	788,000	27,126,000
Program/Space	15,000,000	27,500,000	-	12,945,000	55,445,000
Total Projects	\$ 87,562,000	\$ 39,540,000	\$ 30,880,000	\$ 22,018,000	\$ 180,000,000

Budget Projections

General Fund

Revenue forecasts include estimates of inflation increases for program funding which is the largest component of revenue and is funded through the state. Since 2009-2010, the state has experienced budget shortfalls and created a budget balancing tool for the legislature to use in the state budget (called the Budget Stabilization Factor). Each year for planning purposes, special attention is focused on this budget shortfall and the impact it may have on schools. In Fiscal Year 2024-2025, the budget stabilization factor has been reduced to zero.

Property tax collection rates are analyzed and used to forecast future collections.

Specific ownership taxes are reviewed and based on anticipated changes in the sales of vehicles.

Services provided to Charter Schools and indirect costs are also funding sources for the General Fund.

State categorical fund sources, such as ELPA, transportation, career and technical education, special education, gifted and talented, Universal Preschool and Read Act funds are projected to include an anticipated inflationary increase provided by the State of Colorado through the Public School Finance Act.

Salary increases are not projected in future years rather an analysis of available resources is reviewed each year for funding potential. Discussion is held through multiple venues and decision and recommendations for salary increases are led by the Superintendent.

A percentage increase to the PERA benefit is included, if necessary, in outgoing years based on current legislative requirements. Medical benefit rates are reviewed annually and increases are incorporated into budget planning.

Utility usage and planned rate increases are built into future year budgets and operating budgets are monitored for potential increases / decreases as necessary.

While future year projections may show a draw down of fund balance, the projections do not include underspending of the expenditure budget or vacancy savings. Savings are analyzed annually and will be incorporated into future budgets as appropriate.

Fund balance requirements are continuously reviewed to assure compliance with Board of Education policies. When necessary, cost containment measures and expenditure reductions are incorporated into the planning. Planned draw-down of available fund balance may be used to mitigate the need for potential reductions.

Insurance Reserve

The largest expenditures are for workers compensation, property and liability insurances. Planned increases are projected using historical costs and any anticipated future increases based on discussions with the insurers.

Nutrition Services

Both revenue and expenditures have remained fairly consistent through the years Any planned changes to the program are evaluated and included in future year forecasts.

Designated Purpose Grants

Funding provided through the federal stimulus funding has significantly expanded the opportunity to provide much needed academic services for the next few years.

Pupil Activity

As schools return to session full time and the health impact of COVID-19 are lessened, fund raising efforts are planned to resume in hopes of providing opportunities for the students.

Bond Redemption

Revenue is based on mills levied on the homeowners and collected through property tax to ensure appropriate revenues are available to meet the expenditures. Expenditures are projected based on the multi year debt payment schedule.

Building

With the successful passage of a bond issue approved by the voters in November 2018, construction projects have been planned through 2024-2025. This revenue will help to provide funding for outstanding projects and expand and enhance the facilities within the District. Current estimates project completion of all projects in 2025.

Capital Reserve

District staff will review and prioritize the capital projects needed to be completed. With the current use of funds available in the Building Fund for capital projects, emphasis can be placed on providing financial resources through the Capital Reserve Fund to address the most critical project needs.

Land Trust

Revenue from permit fees associated with new residential building growth in the District are reviewed and planned for. Yearly expenditures are dependent on current available resources.

Please refer to the Financial Section for more information on projections.

District Personnel

HARRISON SCHOOL DISTRICT TWO STAFFING FTE SUMMARY - ALL FUNDS FISCAL YEARS 2020-2021 TO 2024-2025						
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Net Change
Administrator	70.87	70.25	66.50	69.50	72.00	2.50
Professional - Instructional	765.26	729.54	733.34	761.31	767.94	6.63
Professional - Other	81.40	75.58	93.47	106.11	95.14	(10.97)
Paraprofessionals	225.74	212.86	206.42	245.97	285.68	39.71
Office Administrative Support	91.44	86.86	82.57	85.19	84.44	(0.75)
Crafts, Trades and Services	191.51	190.82	197.12	209.91	198.80	(11.11)
Total Staffing	1,426.22	1,365.91	1,379.42	1,477.99	1,504.00	26.01

Employee Groups

Administrator: performs managerial activities and is responsible for developing or interpreting policies or regulations and executing those policies or regulations through the direction of individuals at all levels and may supervise other employees.

Professional: Instructional - provides learning experiences and care to students. This includes certified staff including, classroom and special education teachers. Counselors, psychologists, nurses and social workers are also classified as certified professional-instructional.

Professional - Other: performs assignments requiring a high degree of knowledge and skills usually acquired through at least a baccalaureate degree (or its equivalent obtained through special study and/or experience) but not requiring skills in the field of education. This includes directors, coordinators, managerial and support staff.

Paraprofessional: supports professional individuals or functions. This category includes student monitors, bus monitors, lunchroom monitors, classroom aides and special education aides as part of the paraprofessional employee group.

Office Administrative Support: performs the activities of preparing, transferring, transcribing, systematizing or preserving communications, records and transactions. Office administrative support includes secretaries, bookkeepers and registrars.

Crafts, Trades and Services: performs tasks that require skill levels which can be acquired through on-the-job training and experience or through apprenticeship or other formal training programs. A wide variety of employees are included in this category such as building engineers, custodians, maintenance, mechanics, nutrition services staff, security, HVAC, grounds specialists and bus drivers.

Major Changes in Staffing for Fiscal Year 2024-2025 include the following:

Administrator: 2.50 FTE increase

Administrative positions have been added to Thrive Home School Academy and for the expansion of Career Readiness Academy which includes a new Alternative Middle School program.

Professional - Instructional: 6.63 FTE increase

The District remains committed in providing an excellent educational opportunity for the students and continues to allocate staffing as needed to enhance current programs. Positions were added due to the continued increase in serving Special Education students.

Professional - Other: 10.97 FTE decrease

Changes in this category are related to 8.10 FTE no longer funded from the Governmental Grant Fund. Nutrition Services also reclassified 1.50 FTE from Professional - Other to Crafts, Trades and Services.

Paraprofessionals: 39.71 FTE increase

As a result of Student-Based Budgeting, schools are allowed to allocate funding in order to meet specific needs at their respective school. Additional 9.00 FTE were allocated for schools through this process in addition to 22 positions added to support the Special Education Department.

Office Administrative Support: 0.75 FTE decrease

Decrease of .75 FTE due to grant funding.

Crafts, Trades and Services: 11.11 FTE decrease

As a result of ESSER funding ending, 20.00 custodial positions will be eliminated and an additional 2.00 FTE added for security guards and 8.60 FTE for Nutritional Services.



Solar eclipse viewing at Bricker Elementary

Enrollment Forecasting

Projections of student enrollment include both the number of and the type of students expected. Harrison School District Two must know how many students will be enrolled before there can be any meaningful planning. Enrollment projections drive many of the revenue and expenditure components of both annual operating and multiyear program and construction budgets. At the most basic level, enrollment projections determine the number of buildings, classrooms and faculty that the District needs. Enrollment projections also determine the functions of the District's educational programs. The types of individuals that comprise the student population are important in planning educational programs. The projection of student enrollment is important for both the next fiscal year and several subsequent fiscal years because time frames for educational programs, as well as capital building and consolidation programs, are frequently multiyear.

To over project the number of students means that additional staffing may be hired and maintained on the payroll due to contractual obligations. An under projection means that schools may not have enough teachers for students and the principal and staff will struggle to find qualified staff long after most teachers have already been hired.

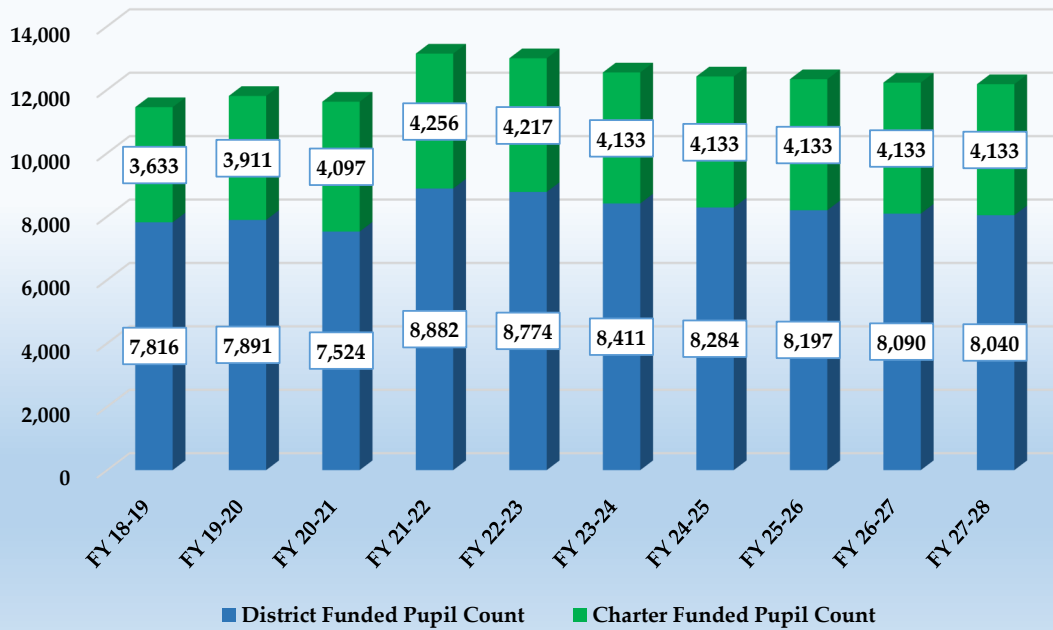
An enrollment forecast/pupil count is driven by both appropriate assumptions and the use of acceptable mathematical projection methods. If the assumptions behind the forecast are reasonable and the methods employed are professionally acceptable, the forecast represents a credible attempt to estimate the future school District enrollment levels for planning purposes.

As of May 2024, the funded pupil count projection used for budget planning is 8,284 District students and 4,133 Charter students for a total of 12,417 for the 2024-2025 school year.

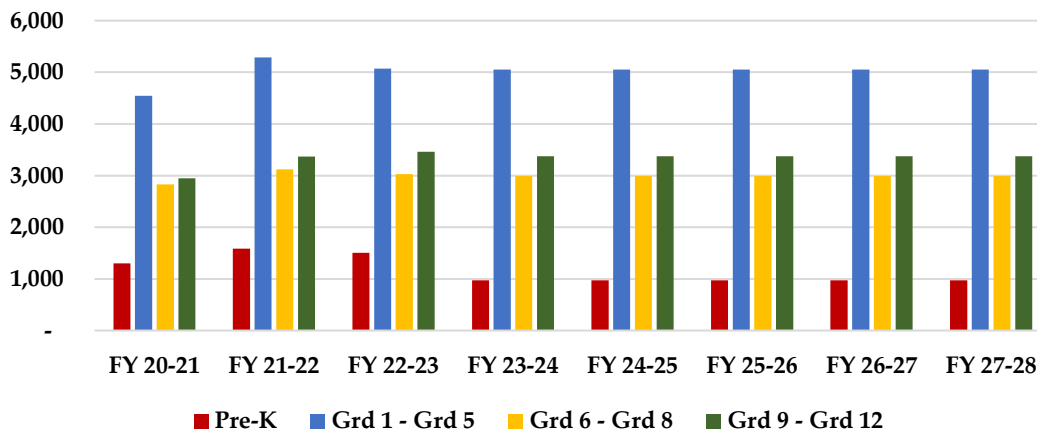
Harrison School District Two begins the projection process by reviewing the number of students currently enrolled. This will be used as the base for the projections. Cohort data, which takes into account mobility rates, choice and other factors that have occurred for the last several years, is used in the projection process.

The information obtained from these sources is used to adjust the projections. The final step involves review and input of the enrollment projections by District leadership, including input from school building administrators.

Harrison School District Two Funded Pupil Count Ten Year Analysis



Pupil Count by Grade Levels



Maintaining Accountability / Academic Performance Measures

Harrison School District Two (D2) is dedicated to the mission of graduating college and career-ready students with the knowledge, skills, attitudes and behaviors to personally succeed and contribute to the common good. The District relies on student performance data as an indicator of students' progress toward these goals.

D2's Research, Data and Accountability (RDA) department supports the District's mission by providing expertise, information and analysis for the District's teacher and principal evaluations; develops, publishes and distributes descriptive and statistical information analyzing student achievement data from state and district assessments; and interprets and disseminates school accountability reports and summaries for the District. RDA also provides formative and summative program evaluations to schools and District policy makers to facilitate the decision-making process. Members of the RDA department respond to school requests for achievement data and interpretation of achievement results.

RDA works closely with the Colorado Department of Education (CDE) to provide the District with analysis of State assessment results calculations, graduation rate calculations and School Performance Framework (SPF) and District Performance Framework (DPF) calculations, as well as student and staff demographic data for public reporting purposes.

State Assessments

State assessment results include the Colorado Measures of Academic Success (CMAS), the Colorado Preliminary SAT (CO PSAT) and the Colorado SAT (CO SAT).

CMAS is the State's common measurement of students' annual level of achieving college and career-ready benchmarks in English language arts (ELA) and math for grades 3-8; science for grades 5, 8 and 11; and social studies for grades 4 and 7 (CMAS Social Studies assessments are administered only at individual schools once every three years on a sampling basis). These assessments were developed collaboratively by the Colorado Department of Education, Pearson (the assessment contractor) and Colorado educators.

The COVID-19 pandemic resulted in the cancellation of all spring 2020 State assessments and resulted in a limited number of tests being required in 2021. In 2021, only grades 3, 5, and 7 had to take the ELA assessment, grades 4, 6, and 8 had to take the math test, and grade 8 also had to take Science. The other ELA & Math tests were optional outside of required grades, the 5th and 11th grade Science were cancelled completely. High school PSAT/SAT exams were offered to all students in 2021. In 2022 and 2023, all ELA, Math, and Science tests were administered as normal. Social Studies tests remain on pause. The data presented is inclusive of all schools in the District and chartered with the District.

CMAS ELA: Percent of Students Scoring Met or Exceeded (College & Career-Ready Benchmark)									
	2019		2020	2021		2022		2023	
Grade	District	State	Cancelled	District	State*	District	State	District	State
3 rd Grade	35.7%	41.3%	-	28.1%	39.1%	37.3%	40.7%	33.1%	39.9%
4 th Grade	48.0%	48.0%	-	-	-	43.8%	44.1%	39.4%	43.8%
5 th Grade	45.9%	48.4%	-	36.9%	47.2%	44.3%	45.4%	48.7%	47.8%
6 th Grade	36.1%	43.6%	-	-	-	35.4%	43.0%	40.7%	43.4%
7 th Grade	42.1%	46.5%	-	31.5%	42.6%	40.0%	41.8%	39.2%	45.0%
8 th Grade	44.4%	46.9%	-	-	-	42.6%	43.9%	41.0%	42.4%

District-wide elementary CMAS ELA results had mostly been comparable to the state (± 5 percentage points difference between district and state in percent of students scoring Met or Exceeded), with 5th grade outperforming the state in 2023. District-wide middle school results have been comparable to the state. While the 2021 numbers show a larger gap in performance, it is critical to understand the statewide participation rate on the assessment was significantly lower than the District's participation. The groups underrepresented in the 2021 State data were groups that historically have performed lower, which could have inflated State results. In 2022 and 2023 the District performance resumed its comparability to the State.

CMAS Math: Percent of Students Scoring Met or Exceeded (College & Career-Ready Benchmark)									
	2019		2020	2021		2022		2023	
Grade	District	State	Cancelled	District	State*	District	State	District	State
3 rd Grade	42.2%	41.0%	-	-	-	36.0%	39.4%	34.2%	40.4%
4 th Grade	32.5%	33.6%	-	13.4%	28.5%	26.3%	30.7%	23.0%	32.7%
5 th Grade	32.1%	35.7%	-	-	-	24.9%	34.9%	28.5%	36.5%
6 th Grade	16.7%	29.5%	-	11.6%	24.1%	20.4%	26.3%	19.6%	28.2%
7 th Grade	23.3%	31.6%	-	-	-	21.9%	25.0%	21.8%	26.3%
8 th Grade	32.2%	36.9%	-	17.2%	29.5%	22.5%	32.4%	24.3%	32.7%

The District Math performance was comparable to the State pre-pandemic but has stalled in its recovery and is below the state in every grade level for the past three years. In 2021, both the District and the State experienced larger drops on Math performance than in ELA. The same participation rate disparities between the State and the District exist on ELA and Math. In addition to participation considerations, it should be noted every district had different experiences with quarantine and remote learning. While ELA results are close to and sometimes exceeded the pre-pandemic levels, District Math results remain below in most grades.

CMAS Science: Percent of Students Scoring Met or Exceeded (College & Career-Ready Benchmark)									
	2019		2020	2021		2022		2023	
Grade	District	State	Cancelled	District	State*	District	State	District	State
5 th Grade	34.2%	35.9%	-	-	-	-	-	27.3%	33.9%
8 th Grade	23.2%	31.5%	-	16.1%	26.4%	-	-	25.8%	31.3%
11 th Grade	15.3%	20.7%	-	-	-	-	-	16.4%	24.6%

CMAS Social Studies: Percent of Students Scoring Met or Exceeded (College & Career-Ready Benchmark)						
	2019		2020	2021	2022	2023
Grade	District	State	N/A	N/A	N/A	N/A
4 th Grade	14.8%	23.9%	-	-	-	-
7 th Grade	9.9%	17.9%	-	-	-	-

Note: Social studies is administered on a sampling basis with approximately 1/3 of Colorado schools participating.

In 2023, Science performance level results were available for the first time on the new 2020 Colorado Academic Standards. The District performed below the State in each assessed grade level. Prior to COVID-19, district-wide 5th grade CMAS Science results had been comparable to the State, while 8th and 11th grade were below the State. CMAS Social Studies has not been administered since 2019 for various reasons. The 2021 results for science had very low participation; The State had only 54.6% participation, and the District had 73% participation. With such a low participation rate, the 2021 results are not very meaningful. In 2022 the new standards were assessed for the first time and performance levels were created using that data as the baseline.

The CO PSAT focuses on the knowledge, skills and understandings that research has identified as most important for college and career readiness and success. In addition to helping 9th and 10th grade students practice for the CO SAT (9th grade students began taking the CO PSAT in 2018), it can identify students' potential for success in advanced course work. It provides data about academic strengths and weaknesses because it builds on the CMAS tests in ELA, math, science and social studies and aligns with Colorado Academic Standards (CAS) and with the SAT that students will take in 11th grade. However, an important distinction with the PSAT and SAT is that there are no constructed responses on the English test like there are in CMAS.

The CO SAT serves as an admission test and is accepted by every college in the United States. It also is included in Colorado's graduation options as a way students can demonstrate the competency in ELA and math required to graduate high school. The CO SAT is closely aligned with CAS and focuses on key skills and concepts that evidence shows matter most for

college and career readiness, including mathematical concepts, skills and practices; and reading, comprehending, and writing high-quality essays supported by evidence.

The Colorado State Board of Education approved proficiency cut scores for the PSAT/SAT assessments in March of 2020.

CO PSAT & CO SAT EBRW: Percent of Students Scoring Met or Exceeded										
	2019		2020		2021		2022		2023	
Assessment	District	State	Cancelled		District	State	District	State	District	State
CO PSAT 9	54.7%	66.5%	-	-	50.0%	68.5%	52.8%	64.4%	58.1%	63.6%
CO PSAT 10	55.0%	64.9%	-	-	50.2%	69.3%	55.4%	67.0%	57.5%	64.5%
CO SAT	48.3%	58.5%	-	-	46.7%	60.0%	44.7%	57.5%	47.9%	58.9%

CO PSAT & CO SAT Math: Percent of Students Scoring Met or Exceeded										
	2019		2020		2021		2022		2023	
Assessment	District	State	Cancelled		District	State	District	State	District	State
CO PSAT 9	38.1%	49.6%	-	-	24.6%	43.0%	34.5%	40.8%	34.7%	46.5%
CO PSAT 10	25.9%	39.1%	-	-	23.8%	40.1%	32.9%	39.7%	32.7%	37.9%
CO SAT	24.1%	39.0%	-	-	19.4%	36.4%	26.5%	34.6%	27.2%	35.2%

District-wide CO PSAT and CO SAT results have been below the State. However, it should be noted that the participation rate in 2021 was substantially lower than normal due to the COVID-19 pandemic. As of 2023, District results are near or above pre-pandemic, the addition of Vanguard charter school has been beneficial to the District's overall scores since 2022.

Graduation and Dropout Statistics

Graduation statistics include the four-year (on-time) graduation rate and completion rate. The four-year graduation rate includes only those students who graduate from high school four years after transitioning from 8th grade, and the completion rate includes all graduates plus students who receive a GED or certificate of completion. The dropout rate includes only those students who do not graduate or receive GED or certificate of completion and do not transfer to another public or private school or enroll in an approved home study program.

Graduation, Completion and Dropout Statistics										
	2018		2019		2020		2021		2022	
Statistics	District	State	District	State	District	State	District	State	District	State
4-Year Graduation Rate	79.8%	80.7%	83.3%	81.1%	82.7%	81.9%	79.9%	81.7%	80.0%	82.3%
Completion Rate	80.3%	82.5%	84.8%	82.9%	83.2%	83.4%	80.6%	83.2%	81.0%	84.1%
Dropout Rate	0.8%	2.2%	1.9%	2.0%	1.3%	1.8%	1.2%	1.8%	1.6%	2.2%

The District's on-time graduation, completion, and dropout rates have been on-par with the State. Note that these rates are always one year behind, and new rates are only published each January. Additionally, note that for accountability's sake, high school students are tracked for 5-year, 6-year and 7-year cohorts of graduation rates. Meaning a student could take up to an additional three years to graduate and still end up positively counting towards the District rates.

Performance Frameworks

The performance frameworks serve to hold districts and schools accountable for performance on the same, single set of indicators and to measure attainment on the key performance indicators identified in the Education Accountability Act of 2009 (SB 09-163) as the measures of educational success: (1) academic achievement, (2) academic longitudinal growth, and (3) postsecondary and workforce readiness. State-identified measures and metrics for each of these performance indicators are combined to arrive at an overall evaluation of a school's or district's performance. For districts, the overall evaluation leads to their accreditation. For schools, the overall evaluation leads to the type of plan schools will implement. The data in an SPF or DPF result is always from the previous academic year (e.g., a 2019 SPF is based on 2018-19 data).

The District Performance Framework assigns to each district one of five accreditation ratings: Accredited with Turnaround Plan, Accredited with Priority Improvement Plan, Accredited with Improvement Plan, Accredited, and Accredited with Distinction. Accredited and Accredited with Distinction ratings indicate a district has met or exceeded, respectively, statewide attainment on the performance indicators. Likewise, the School Performance Framework assigns to each school one of four plan types: Turnaround Plan, Priority Improvement Plan, Improvement Plan, and Performance Plan. The Performance Plan rating indicates a school has met or exceeds statewide attainment on the performance indicators. A school or district cannot receive a rating of either Priority Improvement or Turnaround for five consecutive years or significant state interventions must take place. This is known as the accountability clock.

With the passage of HB18-1355, the new term for the accountability clock will be known as "performance watch". Previously, a school only needed a single "good" year to reset the accountability clock. Under the new rules, schools that are on performance watch for two consecutive years will now have to demonstrate two consecutive years of improvement to be taken off the watch.

With the COVID-19 pandemic related assessment cancellations and reductions, the performance frameworks were paused in the years 2020 and 2021. With the changes to the

Science CMAS assessment, Science has not been included since 2019 and will not count for points until 2024. In the 2024 frameworks, an additional component will be added for “on-track” growth.

Finally, there is a state-wide accountability task force examining whether the frameworks are serving their purpose and making recommendations that could cause changes to the system in the future.

Performance Framework Ratings				
	2019	2020 - 2021	2022	2023
Aspire Online Academy	-	-	Insufficient State Data	Insufficient State Data
Atlas Preparatory Elementary School	-	-	Insufficient State Data	Priority Improvement Y1
Atlas Preparatory Middle School	Performance	-	Performance	Improvement
Atlas Preparatory High School	Performance	-	Performance	Performance
Bricker Elementary School	Improvement	-	Performance	Improvement
Career Readiness Academy	AEC: Improvement	-	Insufficient State Data	Pending AEC
Carmel Middle School	Improvement WY2	-	Improvement	Priority Improvement Y1
Centennial Elementary School	Improvement	-	Performance	Performance
Fox Meadow Middle School	Improvement	-	Performance	Improvement
Giberson Elementary School	Performance	-	Improvement	Priority Improvement Y1
Harrison High School	Improvement	-	Priority Improvement Y0	Priority Improvement Y1
James Irwin Charter Elementary School	Performance	-	Performance	Performance
James Irwin Charter Middle School	Performance	-	Performance	Improvement Decrease due to Participation
James Irwin Charter High School	Performance	-	Performance	Performance
Monterey Elementary School	Performance WY2	-	Improvement	Performance
Mountain Vista Community School	Performance	-	Performance	Performance
Oak Creek Elementary School	Performance	-	Performance	Improvement
Otero Elementary School	Performance	-	Performance	Performance
Panorama Middle School	Priority Improvement Y1	-	Priority Improvement Y1	Priority Improvement Y2
Sand Creek Elementary School	Performance	-	Performance	Performance
Sierra High School	Improvement	-	Priority Improvement Y0	Improvement
Soaring Eagles Elementary School	Performance	-	Performance	Performance
Stratton Meadows Elementary School	Performance	-	Performance	Performance
The Vanguard School (Elementary)	Performance	-	Performance	Performance
The Vanguard School (Middle)	Performance	-	Performance	Performance
The Vanguard School (High)	Performance	-	Performance	Performance
Turman Elementary School	Performance	-	Performance	Performance
Wildflower Elementary School	Performance	-	Performance	Priority Improvement Y1
Harrison School District 2	Accredited	-	Accredited	Accredited

(WY = Watch Year, Y1 = Year one on clock, Y2 = Year two on clock)

The District has been rated Accredited since 2013 and is the only high diversity district in Colorado that can make that statement. The Colorado school accountability system was paused for 2020 and 2021 due to the COVID-19 pandemic. The 2022 frameworks were part of a transition back to normal accountability, however, there were only half the elementary and middle school grade levels of growth data due to testing arrangements in 2021. The accountability clock was not advanced in the 2022 frameworks; however, Monterey and

Carmel were allowed to exit performance watch. In 2023, the District schools had uneven performances with more schools entering the accountability clock, but enough schools with high performance to keep the District's fully accredited rating.

Student and Staff Demographic Data

Types of student demographic data reported include percent of minority students, percent of students eligible for free or reduced lunch (FRL), percent of students on an individualized education plan (IEP) and percent of students who are English language learners (ELL). Types of staff demographic data reported includes teacher retention rates.

Student Demographic Data										
	2018-19		2019-20		2020-21		2021-22		2022-23	
Student Group	District	State	District	State	District	State	District	State	District	State
Minority	75.3%	46.6%	76.4%	47.1%	78.4%	47.5%	73.9%	48.1%	74.4%	48.8%
FRL	73.4%	40.7%	75.3%	40.8%	75.9%	40.2%	60.6%	37.2%	53.8%	40.2%
IEP	11.3%	11.2%	11.9%	11.6%	12.3%	11.8%	11.2%	11.9%	11.6%	12.4%
ML*	18.1%	13.8%	16.7%	13.5%	14.4%	12.9%	12.0%	12.4%	11.2%	12.4%

**ML (multi-lingual, formerly EL) percent includes NEP, LEP, Monitor Year 1&2.*

Student demographic data shows that D2 has had a consistently larger population of minority and FRL eligible students compared to the State average. The ELL and IEP population has been consistent with the State average. The 2022-23 FRL numbers were artificially low due to data reporting errors.

Teacher Retention Data										
	2018-19		2019-20		2020-21		2021-22		2022-23	
Statistic	District	State	District	State	District	State	District	State	District	State
Retention Rate	68.9%	83.6%	75.5%	84.2%	75.8%	85.7%	76.6%	82.9%	67.6%	80.9%

**Retention rates are based on beginning-of-year staff counts.*

Teacher retention data is always a year in arrears (i.e., the 2019-20 rate shows the number of teachers employed in the District in 2018-19 who returned to the District in 2019-20). Historically, D2's teacher retention rate has been lower than the State average. This data reported by the State does not consider teachers being promoted to administrative or District roles as being retained rather it is strictly retention in the same role as the prior year regardless of the reason for leaving.

Summary

Harrison School District Two is a diverse District, serving many minority students, low-income students, students with disabilities, and students who are multi-language learners. Staff mobility is high, contributing to lower teacher retention rates compared to the State. Despite these factors, D2 has produced State assessment results that are, by and large, comparable with the State, as well as on-time graduation, completion, and dropout rates on-par with the State. As a result, the majority of D2 schools have earned the highest performance framework rating given by CDE and the District has maintained an Accredited rating since 2013. Several D2 schools have won awards based on their SPF results:

2017 - Governor's Distinguished Improvement Award: Giberson Elementary School

Centers of Excellence Award: Fox Meadow Middle School, Oak Creek Elementary School, Sand Creek Elementary School

John Irwin Award: Soaring Eagles Elementary School

English Language Proficiency Act (ELPA) Excellence Award: (District-Wide Award)

2018 - Centers of Excellence Award: Atlas High School, Giberson Elementary School, Sand Creek Elementary School

John Irwin Award: James Irwin Elementary School, Soaring Eagles Elementary School

2019 – Centers of Excellence Award: Atlas Middle School, Atlas High School,

Governor's Distinguished Improvement Award: Sand Creek International

2022 – Governor's Distinguished Improvement Award: Oak Creek Elementary, The Vanguard School (High)

John Irwin Award: The Vanguard School (Middle & High)

High School Growth Award: The Vanguard School (High)

Glossary of Terms

Abatements

A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

Account

A record used to summarize all increases and decreases in an asset or any other type of asset, liability, fund equity, revenue or expenditure.

Accrual Basis

A basis of accounting which calls for recording revenue in the period in which it is earned and recording expenses in the period in which they are incurred (See also Modified Accrual Basis).

Ad valorem Taxes

Taxes levied on the assessed valuation of real and personal property located within the boundaries of the District which is the final authority in determining the amount to be raised for education purposes.

Advancement Via Individual Determination (AVID)

The AVID system of learning aims to provide students with equal opportunities and access to prepare them to be college and career ready. The typical AVID student is first generation to college and is often underrepresented in college. The AVID system provides educators with proven, real-world strategies to accelerate the performance of underrepresented students so that they and ALL students throughout each campus will be prepared and be able to succeed in college, their chosen career and in life. AVID trains educators to make learning more effective by providing engaging, rigorous and collaborative classrooms. It engages all faculty and staff to drive student success, develops resilient and lifelong learners through academic and social support, increases rigor and raises student achievement and creates a college-going culture school-wide.

Amendment 23

A State Constitution amendment affecting State funding of K-12 education was approved by Colorado voters in November 2000. The amendment provides for annual K-12 funding increases of at least the rate of inflation plus one percent for Fiscal Years 2001-2002 through 2010-2011 and annual increases thereafter of at least the rate of inflation.

Amortization Equalization Disbursement (AED)

An additional employer contribution to PERA intended to reduce the unfunded liability and amortization period to the PERA fund.

Appropriation

The setting aside by resolution of a specified amount of money for a fund with an authorization to make expenditures and incur obligations for specific purposes.

Association of School Business Officials International (ASBO)

An association that supports school business professionals through programs, services, advocacy and other educational resources.

Assessed Valuation (AV)

A percentage of market value of residential and commercial property as determined by the county assessor. Property taxes are paid based on a property's assessed valuation.

At-Risk

Students considered "at risk" of successfully completing their education and are usually based on Free Lunch data and English Language Learners that are not eligible for free lunch.

At-Risk Funding

Additional funding for districts based upon students participating in the Federal Free Lunch Program.

Balanced Budget

A budget in which planned revenues and other funds available (including beginning fund balance) equal or exceed planned expenditures.

Base Per Pupil Funding

The base amount of funding each year per student which is adjusted by inflation per Amendment 23.

Bonded Issue

In general, bond issues are voted on to pay the cost of school construction. The specific projects which these funds can be used for are stated on the ballot when the issue is presented to the public.

Budget

Summary statement of plans expressed in quantitative terms; a forecast of future events including anticipated revenue and expenditures and the expected financial position of a district at some future point in time.

Building Fund

The building fund is used to account for the proceeds of Bond Sales and revenues from other sources (interest earnings) and expenditures for capital outlay for land or existing buildings, improvement of grounds and replacement of equipment as authorized.

Capital Outlay

An expenditure, which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings; or initial, additional and replacement of equipment.

Capital Projects Funds

Used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlay acquisitions or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds). GASB 1300.106 and GASB Statement No. 54.

CARES Act

Passed by Congress in 2020, the economic relief package of over \$2 trillion, provides fast and direct economic assistance for American workers, families and small businesses; and preserves jobs for American industries.

Carryover Reserves

Reserves carried forward from the previous year for current year spending based on an approved carryover plan.

Categorical Programs

Specific programs that are funded separately from a district's total program funding under the School Finance Act. Examples include Vocational Education, Special Education, English Language Acquisition, and Pupil Transportation. State funds for categorical programs are generally distributed based on a partial reimbursement of approved expenditures.

Center of Excellence Award

A yearly award given to public schools in Colorado that enroll a student population of which at least 75 percent are at-risk and demonstrate the highest rates of student longitudinal growth, as measured by the Colorado Growth Model.

College and Career Readiness Standards (CCRS)

Standards developed from the Common Core State Standards with the specific needs of the adult learner in mind. The CCRS align with today's high school equivalency exams and emphasize three key advances in English Language Arts (Complexity, Evidence, Knowledge) and Math (Focus, Coherence, Rigor).

Common Core State Standards

A consistent, clear understanding of what students are expected to learn, so teachers and parents know what they need to do to help them.

Coronavirus Aid, Relief and Economic Security (CARES) Act

The CARES Act was enacted in March 2020 as a \$2 trillion package of assistance measures including \$30.75 billion for an Education Stabilization Fund.

Coronavirus Disease of 2019 (COVID-19)

A respiratory infection caused by the novel coronavirus SARS-CoV-2. Common symptoms include fever, body aches, tiredness and difficulty breathing caused by pneumonia. The virus, and the disease it causes, has spread worldwide and been classified by the World Health Organization as a global pandemic.

Debt Service Funds

Used to account for and report resources that are restricted, committed or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. The use of the Bond Redemption Fund for non-voter approved debt is not permitted by Colorado Revised Statutes. C.R.S. 22-45-103(b)(III) GASB 1300.107 and GASB Statement No.54.

Designated Purpose Grants Fund

This special revenue fund is a governmental fund used to track revenue sources that are restricted to specific expenditures. This fund accounts for the various Federal and State grants awarded to the District to accomplish specific activities. These programs are restricted as to the type of expenditures for which they may be used and normally have a different fiscal period than that of the District.

Digital Literacy

The ability to use information and communication technologies to find, evaluate, create and communicate information, requiring both cognitive and technical skills.

Educator Effectiveness

A performance evaluation system for teachers, administrators and other licensed education professionals.

Elementary and Secondary School Emergency Relief Fund (ESSRF)

Grants to State Education Agencies (SEAs) for the purpose of providing Local Educational Agencies (LEAs), including charter schools that are LEAs, with emergency relief funds that addresses the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation.

Employee Benefits

Compensation, in addition to a regular salary, provided to an employee. This may include such benefits as health insurance, life insurance, dental insurance, annual temporary leave, early retirement, Medicare and Public Employees Retirement Association contributions.

Encumbrances

An amount of money committed for the payment of goods and services ordered, but not yet paid for.

Fiscal Year

The period that a company or government uses for accounting purposes and preparing financial statements. For Harrison School District Two, a fiscal year is July 1st to June 30th.

Fiduciary Funds

Used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations and/or other governmental units. The key distinction between trust funds and agency funds is that trust funds normally are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

Formula Per Pupil Funding

Amount determined by adjusting base per pupil funding by factors that differentiate a district's demographic characteristics.

Full Time Equivalent

Full Time Equivalent (FTE) is used for both student and employee information. For student enrollment purposes, full time equivalent is based on the portion of a day that a student spends in an instructional setting. Half-day kindergarten students are considered 0.50 FTE. For staff position purposes, full time equivalent is based on the employee's work requirement in comparison to a whole day. A kindergarten teacher, for one session, teaching only half day is considered a 0.50 FTE.

Fund

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, balances and changes therein, which are segregated for the purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance

The difference between governmental fund assets and liabilities.

Funded Pupil Count

A district's pupil count, for funding purposes, under the current school finance act, which provides for an October 1 enrollment count within a district's school year. The funded pupil count is expressed in full time equivalent (FTE) pupils. An FTE count is designed to reflect the amount of time a student spends in an instructional setting.

Gallagher Amendment

An amendment to the Colorado Constitution concerning property tax. It set forth the guidelines in the Colorado Constitution for determining the actual value of property and the valuation for assessment of such property.

General Fund

The General Fund is the primary fund to account for all financial resources, except those required to be accounted for in another fund.

Government Finance Officers Association (GFOA)

An organization of governmental finance officers whose mission is to enhance and promote the professional management of governmental financial resources by identifying, developing and advancing fiscal strategies, policies and practices for the public benefit.

Governmental Accounting Standards Board (GASB)

The Governmental Accounting Standards Board was established as an arm of the Financial Accounting Foundation in April 1984, to promulgate standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities. The GASB is the successor organization to the National Council on Governmental Accounting (NCGA).

Governor's Emergency Education Relief Fund (GEERF)

Under the CARES Act, funding of \$3 billion goes to the Governors Emergency Education Relief Fund, which governors can use for "significantly impacted" school districts or higher education institutions.

Internal Service Fund

The Internal Service Fund may be used to account for the financing of goods and/or services provided by one department or agency to other departments or agencies of the school district, or to other school districts, on a cost-reimbursement basis.

Instructional Supplies and Materials

Instructional supplies and materials include, but are not limited to, supplies, textbooks, library books, periodicals and other supplies and materials. Additionally, fixed assets for instructional purposes, transportation for students to and from school sponsored instructional activities and costs for repair or maintenance of instructional equipment are considered instructional.

Instruction

Instruction includes the activities dealing with the teaching of pupils.

Insurance Reserve Fund

This is a sub-fund of the General Fund and is used to account for the resources to self-insure the district's liability, property and workers' compensation insurance needs and provide overall risk management activities for the district.

Inter fund Transfer

Money taken from one fund and added to another fund. Inter fund transfers are not receipts or expenditures of the district.

Local Share

The portion of a district's total program funding contributed by local taxpayers of the district through property taxes and specific ownership taxes.

Mill Levy

The tax rate on real property per thousand dollars of assessed property value. (One mill produces \$1 in tax income for every \$1,000 of assessed property value).

Mill Levy Override

An election seeking taxpayer approval to increase property taxes for general operating expenses.

Modified Accrual Basis

The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments are recognized when they become susceptible to accrual, which is when they become both "measurable and available" to finance expenditures of the current period. "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for inventories of materials and supplies that may be considered expenditures either when purchased or when used as is the same with prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

October Pupil Count

The annual process the district undertakes to provide count and demographic data for pupils in membership within the district. The per pupil funding that the district receives from the State is based upon this effort.

Other Post-Employment Benefits (OPEB)

Other Post-Employment Benefits (or OPEB) are benefits (other than pensions) that U.S. state and local governments provide to their retired employees. These benefits principally involve health care benefits, but also may include life insurance, disability, legal and other services.

Paraprofessional

Assists students by helping individuals or small groups of students with Reading, Writing, and basic Math skills, implementing instruction, reinforcing learning skills and reinforcing school-wide discipline procedures. A paraprofessional also assists instructors with preparation of classroom materials, monitoring students and evaluating, and recording student achievement.

Program Funding

The financial base of support for public education for school districts as calculated by the Public-School Finance Act of 1994, as amended. This funding consists of property tax, specific ownership tax and state equalization, (the state's portion of funding).

Property Tax

The general property tax is levied on land and buildings located within the school district. It is essentially a real estate or real property tax. Every owner of private and business property in the district pays this tax. Property owned by governmental, charitable and religious institutions are exempt from taxation.

Public Employees Retirement Association (PERA)

A retirement association created by C.R.S. 24-51-201. The purpose of PERA is to provide benefits to public employees when they retire or are disabled, or to the family at the employee's death. It serves as a substitute for social security and is funded on an actuarial reserve basis.

Pupil Enrollment

For funding purposes, under the Public-School Finance Act of 1994, the pupil enrollment is based on the October 1 enrollment count within the budget year. Up to a four-year average would be applied to declining enrollment districts. Pupil enrollment can be presented as the full count or on a full time equivalent (FTE) basis with half- time kindergarten pupils counted as 0.5 FTE.

Restricted Funds

Funds that are set aside for specific purposes and constitutional or legislative provisions. This includes reserves for the Debt Service and Colorado Preschool funds, as well as the required TABOR reserve.

Retained Earnings

An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Revenues

Funds received, generally from taxes or from a state or federal funding program, which are not loans and which do not cause an increase in a liability account.

Salaries

Amounts paid to employees of the district who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the district.

School Assessment Report

The School Assessment Report (SAR) conducted by CDE was a time-based assessment and did not address the physical or operating condition of any equipment or facility in the state.

School Budget

Total site level budget amount for regular educational services. The budget is based on several student costs as well as staffing ratios, projected needs and contracted services. The budget includes costs of regular instruction, administration, mental health staff, teacher assistants, technicians, staff support, nurses, secretarial staff and custodians. Average costs per student will vary by school due to various factors: length of service and additional education for professional staff members, differences in utility costs and basic staffing requirements.

School Finance Act

The Public-School Finance Act of 1994 (as amended) outlines a Total Program Funding formula that determines how Colorado's 178 school districts are funded. Total Program Funding includes a base amount, which is the same for all school districts, plus additional amounts called factors. Factors vary by district and compensate for financial differences among districts, such as cost of living, size of the district, at-risk student population and personnel costs. Total Program Funding is comprised of three funding sources: base property taxes, local share of specific ownership taxes and state equalization (the State's portion of funding).

Seal of Biliteracy

Recognition of students who have attained proficiency or higher in English and at least one other language with the D2 Seal of Biliteracy. This honor, given at graduation, provides students with a competitive advantage in the employment market as well as increased opportunities for higher education.

Special Revenue Funds

Funds used to account for and report the proceeds of special revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. GASB 1300.105 and GASB Statement No. 54. A separate fund may be used for each restricted/committed source.

Specific Ownership Tax

An ownership tax based on the value of the vehicle and paid each year that the vehicle is registered. In Colorado, the tax is imposed on cars, trucks, trailers, mobile homes and special mobile machinery operated on state highways.

State Share

Funding provided by the state under the School Finance Act. The District's state aid (also known as state equalization) is the difference between its total program funding and local share.

Supplemental Amortization Equalization Disbursement (SAED)

An additional, gradual employer contribution to PERA, funded by monies otherwise available for employee wage increases.

Support Services Programs

Programs including special education, instructional support and other support services budgeted at the central level for supporting the overall operations of the district. (Examples include health, curriculum, central administration, finance, maintenance, transportation, etc.)

TABOR Reserve

A requirement under Article X, Section 20 of the Colorado Constitution that the district establish a reserve of 3 percent of its fiscal year spending, excluding bonded debt services, for emergencies.

Taxpayer's Bill of Rights (TABOR)

An amendment (Article X, Section 20) of the State Constitution that was approved by Colorado voters in November 1992. TABOR imposes certain tax and expenditure limits and requires an “emergency reserve.”

Tax Year

The calendar year in which tax bills are sent to property owners. The 2023 tax bills are sent to property owners in January 2024 and are reflected as revenue receipts to the school district in Fiscal Year 2023-2024.

Total Program Funding

Total program funding equals: (funded pupil count x formula per pupil funding) + at-risk funding + online & ASCENT funding.

Transitional Colorado Assessment Program (TCAP)

Colorado’s standards-based assessment program for grades three through ten, based on the Colorado Academic Standards adopted by the State Board of Education in August 2011. The primary purpose of the assessment program is to determine the level at which Colorado students meet the Colorado Model Content Standards in the content areas assessed (math, writing, reading and science).

Uniform Mill Levy

The mill levy certified by the Colorado Department of Education to generate each school district’s share of total program funding from local property taxes. If the levy generates more than a district’s total program funding, the levy is reduced after first offsetting the district’s total program funding and any categorical program funding.

Universal Preschool

Universal Preschool (UPK) Colorado ensures that every child in the year before they are eligible for kindergarten is eligible for half-day (15 hours), state-funded, voluntary preschool beginning in the 2023-24 school year. Three-year-olds with qualifying factors are eligible for part-time (10 hours) preschool programming. Families of children in the year before they are eligible for kindergarten with certain qualifying factors, are eligible for an additional 15 hours stacked on top of the half-day programming, bringing those children to full-day programming. UPK Colorado allows families to choose the right setting for their child, whether it is in a licensed community-based, school-based or home-based preschool setting.

Acronyms and Abbreviations

ACT

American College Testing

ADA

Americans with Disabilities Act

AED

Amortization Equalization Disbursement

AP

Advance Placement

APEX

Advancing Professional Excellence

ASBO

Association of School Business Officials

ASCENT

Accelerating Students through Concurrent Enrollment

ATU

Agreement of Trust and Understanding

AVID

Advancement Via Individual Determination

AVP

Area Vocational Programs

BOCES

Boards of Cooperative Education Services

CARES Act

Coronavirus Aid, Relief and Economic Security Act

CASE

Colorado Association of School Executives

CCRS

College and Career Readiness Standards

CCSS

Common Core State Standards

CDE

Colorado Department of Education

CDEC

Colorado Department of Early Childhood

CDHS

Colorado Department of Human Services

CDL

Colorado Department of Labor

CDMT

Collaborative Decision-Making Team

CEP

Community Eligibility Provision

CIA

Curriculum, Instruction and Assessment

CLDE

Culturally and Linguistically Diverse Education

CMAS

Colorado Measures of Academic Success

CO PSAT

Colorado Preliminary Scholastic Aptitude Test

CO SAT

Colorado Scholastic Aptitude Test

COVID-19

Coronavirus Disease of 2019

CPCD

Community Partnership for Child Development

CRF

Coronavirus Relief Fund

CRRSA

Coronavirus Response and Relief Supplemental Appropriations

CSAP

Colorado Student Assessment Program

CSML

Certification in School Management and Leadership

CTE

Career Tech Education

DAC

District Accountability Committee

DIBEL

Dynamic Indicators of Basic Early Literacy Skills

DP

Diploma Program

DPF

District Performance Framework

ECEA

Exceptional Children's Education Act

ECE

Early Childhood Education

EDKP

Extended Day Kindergarten Program

ELA/L

English Language Arts/Literacy

ELD

English Language Development

ELL

English Language Learners

ELPA

English Language Proficiency Act

EOY

End of Year

ESL

English as a Second Language

ESP

Educational Support Personnel

ESSA

Every Student Succeeds Act

ESSER

Elementary and Secondary School Emergency Relief

FAPE

Free Appropriate Public Education

FCRP

Facility Capital Renewal Plan

FDK

Full-Day Kindergarten

FEDS

Feeding, Eating, Drinking and Swallowing

FMP

Facility Master Plan

FPP

Financial Policies and Procedures

FRL

Free or Reduced Lunch

FTE

Full Time Equivalent

FY

Fiscal Year

GAAP

Generally Accepted Accounting Principles

GASB

Governmental Accounting Standards Board

GED

General Education Diploma

GEER

Governor's Emergency Education Relief

GFOA

Government Finance Officers Association

GO

General Obligation

GOULT

General Obligation unlimited tax

HCTF

Health Care Trust Fund

HHFKA

Healthy Hunger-Free Kids Act

HSD2

Harrison School District Two

IB

International Baccalaureate

IDEA

Individuals with Disabilities Education Act

IEP

Individual Education Plan

LCO

Local Coordinating Organization

LEA

Local education agencies

LRPC

Long Range Planning Committee

MGP

Median Growth Percentile

NACSLB

National Advisory Council on State and Local Budgeting

NCLB

No Child Left Behind

NEP

Non-English Proficiency

OE

Operational Expectations

OCR

Optical Character Recognition

OPEB

Other Post Employment Benefits

PARCC

Partnership for Assessment of Readiness for
College and Careers

PERA

Public Employees' Retirement Association

PI/TA

Priority Improvement/Turnaround

PPCC

Pikes Peak Community College

PSAT

Preliminary Scholastic Aptitude Test

PTO

Parent Teacher Organization

RDA

Research, Data and Accountability

READ

Reading to Ensure Academic Development

S&P

Standard and Poor's

SAED

Supplemental Amortization Equalization
Disbursement

SPED

Special Education

SPF

School Performance Framework

SRO

School Resource Officer

STEM

Science, Technology, Engineering & Math

STEAM

Science, Technology, Engineering, Art &
Math

SWD

Students with Disabilities

TCAP

Transitional Colorado Assessment Program

TABOR

Taxpayer's Bill of Rights

UIP

Unified Improvement Plan

UPK

Universal Preschool

USDA

United States Department of Agriculture

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