



Fiscal Year 2025-2026
Mid-Year Modifications
Adopted Budget

From July 1, 2025 through June 30, 2026

January 22, 2026

HARRISON SCHOOL DISTRICT TWO
MID-YEAR MODIFICATIONS
FY2025-2026 ADOPTED BUDGET

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RESOLUTION
APPROPRIATION LEVELS BUDGETED FOR THE
FISCAL YEAR BEGINNING JULY 1, 2025 AND
ENDING JUNE 30, 2026

Be it resolved, by the Board of Education of Harrison School District 2, in the county of El Paso and state of Colorado that the amounts shown in the following schedule be appropriated to each fund as approved on January 22, 2026 for the current fiscal year beginning July 1, 2025 and ending June 30, 2026.

Fund	Adopted Budget FY2025-2026	Mid-Year Modification Amounts	Total Appropriation by Fund
General Fund	\$ 161,272,741	\$ 4,010,632	\$ 165,283,373
Insurance Reserve	3,084,472	(27,423)	3,057,049
Special Revenue Funds:			
Nutrition Services	9,276,575	384,625	9,661,200
Governmental Designated- Purpose Grants	24,347,384	-	24,347,384
Pupil Activity	1,074,666	(33,082)	1,041,584
Bond Redemption	26,553,470	7,520	26,560,990
Building	801,798	713,947	1,515,745
Capital Projects Funds:			
Capital Reserve	4,398,988	(200,888)	4,198,100
Land Trust	459,667	85,737	545,404
Proprietary Fund:			
Health Insurance - Internal Service	-	10,085,000	10,085,000
TOTAL BUDGET	<u>\$ 231,269,761</u>	<u>\$ 15,026,068</u>	<u>\$ 246,295,829</u>

Board of Education President Mrs. Michelle Wills-Hill
Harrison School District 2

RESOLUTION
USE OF BEGINNING FUND BALANCE FOR THE
FISCAL YEAR BEGINNING JULY 1, 2025 AND
ENDING JUNE 30, 2026

Be it resolved, in accordance with C.R.S. 22-44-105 1.5 (a) & (c), the Board of Education of Harrison School District 2, in the county of El Paso and state of Colorado, authorizes the use of a portion of the fiscal year 2025-2026 beginning fund balance for the following funds for the purposes set forth:

- * General Fund, in the amount \$5,963,645 to spend down beginning fund balance.
- * Insurance Reserve Fund, in the amount \$173,336 to spend down beginning fund balance.
- * Nutrition Services Fund, in the amount \$659,990 to spend down beginning fund balance.
- * Pupil Activity Fund, in the amount \$25,000 to spend down beginning fund balance.
- * Building Fund, in the amount \$1,265,745 to spend down beginning fund balance.
- * Capital Reserve Fund, in the amount \$1,630,781 to spend down beginning fund balance.
- * Land Trust Fund, in the amount \$156,000 to spend down beginning fund balance.

Board of Education President Mrs. Michelle Wills-Hill
Harrison School District 2

HARRISON SCHOOL DISTRICT TWO
TOTAL PROGRAM FUNDING & PROPERTY TAX REVENUE SUMMARY
ADOPTED BUDGET FY2025-2026

	Adopted FY 25-26	Mid-Year FY25-26	Difference
Pupil Count:			
FY 23 October 1, Pupil Count (FTE)	12,298.5	12,298.5	
FY 24 October 1, Pupil Count (FTE)	12,050.0	12,050.0	
FY 25 October 1, Pupil Count (FTE)	11,891.0	11,891.0	
FY 26 October 1, Pupil Count (FTE)	11,840.0	11,607.0	
4-Year Average	12,019.9	11,961.6	(58.3)
Additions:			
Full Day K Factor	2.08	2	
Online Count	90	76	
Extended HS	1	0	
Funded Pupil Count (FPC)	12,113.0	12,039.6	(73.3)
Per-Pupil Funding:			
Per-Pupil Funding Rate	11,868.06	11,978.06	
Total Program Funding:			
Per-Pupil Funding Net of Negative Factor	143,757,767	144,214,604	456,837
Property Tax Revenue	17,337,725	19,219,713	1,881,988
Specific Ownership Tax Revenue	1,582,170	1,390,311	(191,859)
State Equalization	124,837,872	123,604,580	(1,233,292)
Net Total Program Funding	143,757,767	144,214,604	456,837

Note: Total Program funding calculations are complex with lots of variables. This is a simplified summary that does not include all factors. Please refer to the CDE School Finance website for actual calculations.

<https://www.cde.state.co.us/cdefinance>

	Adopted FY 25-26	Mid-Year FY25-26	Difference
Net Assessed Valuation	1,102,908,720	1,222,628,020	119,719,300
Mill Levies			
Total Program	15.72	15.720	-
Voter Approved Overrides	14.108	12.231	(1.88)
Abatement	0.209	0.219	0.01
Bond	12.966	11.819	(1.15)
	43.003	39.989	(3.01)
Tax Revenue			
General Fund	17,337,725	19,219,712	1,881,987
Abatement	230,508	267,756	37,248
Voter Approved Overrides	15,559,836	14,953,963	(605,873)
Total General Fund	33,128,069	34,441,431	1,313,362
Bond	14,300,314	14,450,241	149,927
	47,428,383	48,891,672	1,463,289

HARRISON SCHOOL DISTRICT TWO
GENERAL FUND (Risk Mgmt Fund not Included)
Schedule of Revenues, Expenditures, Fund Balance and Reserves
Adopted FY2025-2026

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	Budget		
				2025-2026 Adopted	Change	2025-2026 Mid-Year
Beginning Fund Balance	\$ 32,445,586	\$ 33,748,541	\$ 37,553,186	\$ 32,558,383	\$ 2,328,740	\$ 34,887,123
Local Revenue						
Property Tax	19,227,507	21,410,552	30,382,775	32,897,561	1,441,045	34,338,606
Specific Ownership Taxes	3,554,254	3,509,386	3,940,478	5,000,000	-	5,000,000
Investment Earnings	902,456	1,453,158	2,265,369	1,050,000	500,000	1,550,000
Indirect Costs & Overhead	3,031,206	1,788,938	942,882	1,100,000	-	1,100,000
Services Provided Charter Schools	613,306	1,570,684	986,869	1,373,000	(331,000)	1,042,000
Other Local	299,269	1,349,353	1,232,645	985,000	(255,000)	730,000
Total Local Revenue	27,627,998	31,082,071	39,751,019	42,405,561	1,355,045	43,760,606
State Revenue						
State Equalization	110,270,810	126,103,586	129,230,256	124,837,872	(933,292)	123,904,580
PERA On-Behalf Payment	3,960,297	318,665	1,451,898	1,500,000	-	1,500,000
ELPA	391,627	450,631	494,566	519,294	9,533	528,827
Special Education	4,771,789	5,008,350	6,063,861	6,532,945	-	6,532,945
Career and Technical Education	89,163	64,029	80,687	80,000	-	80,000
Universal Preschool	-	-	1,073,109	1,000,000	100,000	1,100,000
Transportation	664,441	131,650	969,687	948,011	-	948,011
Gifted Education	127,685	784,297	128,785	122,346	12,011	134,357
Read Act	534,156	1,670,598	609,655	504,000	-	504,000
Charter Capital Construction	1,525,669	526,419	1,605,431	1,660,000	(76,788)	1,583,212
Other State Revenue	60,274	69,024	78,424	375,000	(250,000)	125,000
Total State Revenue	122,395,911	135,127,249	141,786,358	138,079,468	(1,138,536)	136,940,932
Federal Revenue	241,868	303,897	4,010,138	2,302,000	-	2,302,000
Total Revenue	150,265,777	166,513,217	185,547,514	182,787,029	216,509	183,003,538
Transfers Out	(44,032,838)	(49,729,253)	(53,067,691)	(54,072,671)	1,465,383	(52,607,288)
Total Revenue & Transfers Out	\$ 106,232,939	\$ 116,783,964	\$ 132,479,823	\$ 128,714,358	\$ 1,681,892	\$ 130,396,250

HARRISON SCHOOL DISTRICT TWO
GENERAL FUND (Risk Mgmt Fund not Included)
Schedule of Revenues, Expenditures, Fund Balance and Reserves
Adopted FY2025-2026

	2022-2023	2023-2024	2024-2025	Budget		
				2025-2026	2025-2026	2025-2026
	Actual	Actual	Actual	Adopted	Change	Mid-Year
Salaries						
Administrator	\$ 7,062,679	\$ 7,732,527	\$ 8,433,875	\$ 7,736,921	\$ 1,279,692	\$ 9,016,613
Professional - Instructional	35,493,677	40,375,653	44,225,737	44,207,967	1,626,789	45,834,756
Professional - Other	4,545,919	5,233,433	6,027,080	5,945,324	(731,811)	5,213,513
Paraprofessionals	5,153,567	5,902,268	8,204,951	6,657,477	1,472,349	8,129,826
Administrative & Office Support	3,564,074	4,011,272	4,353,758	4,201,795	511	4,202,306
Crafts, Trades, & Services	5,285,427	6,456,396	7,312,872	8,215,066	(912,459)	7,302,607
Total Salaries	61,105,343	69,711,549	78,558,273	76,964,550	2,735,071	79,699,621
Benefits						
PERA and Medicare	13,448,978	14,994,641	16,916,680	17,586,397	(92,330)	17,494,067
PERA On-Behalf Payment	3,960,297	318,665	1,451,898	1,500,000	-	1,500,000
Other Benefits	5,575,363	5,716,907	6,327,686	6,293,455	(276,134)	6,017,321
Total Benefits	22,984,638	21,030,213	24,696,264	25,379,852	(368,464)	25,011,388
Total Salaries and Benefits	84,089,981	90,741,762	103,254,537	102,344,402	2,366,607	104,711,009
Other Objects						
Purchased Services	14,897,459	15,961,274	25,129,661	21,937,383	714,615	22,651,998
Supplies	4,883,018	4,840,463	5,351,084	6,090,735	(110,898)	5,979,837
Equipment	656,793	1,177,842	1,012,307	1,512,798	35,780	1,548,578
Other Objects	402,733	257,978	398,296	1,445,761	22,712	1,468,473
Total Other Objects	20,840,003	22,237,557	31,891,348	30,986,677	662,209	31,648,886
Total Expenditures	104,929,984	112,979,319	135,145,885	133,331,079	3,028,816	136,359,895
Excess of Revenue Over (Under) Expenditures	1,302,955	3,804,645	(2,666,063)	(4,616,721)	(1,346,924)	(5,963,645)
Appropriated Reserves						
Restricted - TABOR Reserve	-	-	-	4,700,000	-	4,700,000
Committed - Operational Reserve	-	-	-	9,333,176	212,017	9,545,193
Unassigned - Contingency	-	-	-	13,908,486	769,800	14,678,286
Total Appropriated Reserves	-	-	-	27,941,662	981,817	28,923,479
Total Expenditures & Appropriated Reserves	104,929,984	112,979,319	135,145,885	161,272,741	4,010,632	165,283,373
Ending Fund Balance	\$ 33,748,541	\$ 37,553,186	\$ 34,887,123	\$ -	\$ -	\$ -

Total Appropriation

\$ 161,272,741	\$ 4,010,632	\$ 165,283,373
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HARRISON SCHOOL DISTRICT TWO
GENERAL FUND (Risk Mgmt Fund not Included)
Increase/Decrease Sources & Uses
FY2025-2026

Mid Year Appropriation FY25-26	\$ 165,283,373
Adopted Appropriation FY25-26	161,272,741
Total Appropriation Increase	<u>\$ 4,010,632</u>

	Amount	
Increases (Decreases) in Budget Sources:		
1 Increase in beginning fund balance (adjust to FY25 end of year actual)	\$ 2,328,740	N
2 Increase in Local Revenue for increased property tax assessments	1,441,045	R
3 Decrease in anticipated charter administration fees collections	(331,000)	R
4 Increase in anticipated investment earnings	500,000	R
5 Decrease in local revenue to be recognized in Health Insurance Fund	(415,000)	R
6 Increase in anticipated miscellaneous local revenue	160,000	R
7 State Revenue - decrease in equalization from decreased student count	(933,292)	R
8 Increase in net anticipated other state revenue sources	(205,244)	R
9 Decrease in budgeted transfer to Insurance Reserve	200,000	R
10 Decrease in charter school allocation of state revenue from decreased student counts	1,265,383	R
Total Increase in Budget Sources	<u>\$ 4,010,632</u>	

Increases (Decreases) in Budget Uses:		
1 Increase in Salaries for reduced vacancies and increased FTE	\$ 2,735,071	R
2 Decrease in Benefits projections	(368,464)	R
3 Increase in Purchased Services for use of contract services for Special Education	600,000	R
4 Increase in Purchased Services for increased cost and use of contracted substitutes	400,000	R
5 Decrease in Purchased Services for dental claims moved to the Health Insurance Fund	(390,000)	R
6 Increase in Purchased Services for charter MLO flowthrough	103,500	R
7 Increase in net anticipated Purchased Services expenditures district-wide	1,115	R
8 Decrease in net anticipated Supplies expenditures district-wide	(110,898)	R
9 Increase in net anticipated Capital Outlay expenditures district-wide	35,780	R
10 Increase in net anticipated Other expenditures district-wide	22,712	R
11 Increase in appropriated fund balance reserve	981,817	N
Total Increase in Budget Uses	<u>\$ 4,010,632</u>	

*Recurring (R) or Non-Recurring (N)

HARRISON SCHOOL DISTRICT TWO
INSURANCE RESERVE - Sub Fund of General Fund
Schedule of Revenues, Expenditures, and Fund Balances
Adopted FY2025-2026

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	Budget		
				2025-2026 Adopted	Change	2025-2026 Mid-Year
Beginning Fund Balance	\$ 165,040	\$ 186,821	\$ 15,585	\$ 264,472	\$ 172,577	\$ 437,049
Revenue						
Earnings on Investments	15,522	22,825	25,957	20,000	-	20,000
Other Revenue	39,067	1,699	1,619	-	-	-
Total Revenue	54,589	24,524	27,576	20,000	-	20,000
Transfer from General Fund	2,020,000	2,020,000	3,020,000	2,800,000	(200,000)	2,600,000
Total Resources Available	2,239,629	2,231,345	3,063,161	3,084,472	(27,423)	3,057,049
Expenditures						
Salaries	54,520	40,668	7,577	-	-	-
Benefits	15,604	11,022	1,731	-	-	-
Insurance Premiums						
Fleet	76,369	86,912	2,545	95,000	-	95,000
Property and Liability	1,229,501	1,353,820	1,656,389	1,709,836	-	1,709,836
Workers Compensation	594,118	630,184	923,430	950,000	-	950,000
Other Purchased Services	50,592	90,204	34,439	35,000	-	35,000
Supplies	3,249	2,690	-	3,500	-	3,500
Other	28,855	260	-	-	-	-
Contingency	-	-	-	291,136	(27,423)	263,713
Total Expenditures	2,052,808	2,215,760	2,626,111	3,084,472	(27,423)	3,057,049
Ending Fund Balance	\$ 186,821	\$ 15,585	\$ 437,049	\$ -	\$ -	\$ -

Total Appropriation

\$ 3,084,472	\$ (27,423)	\$ 3,057,049
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HARRISON SCHOOL DISTRICT TWO
NUTRITION SERVICES - SPECIAL REVENUE FUND
Schedule of Revenues, Expenditures, and Fund Balances
Adopted FY2025-2026

				Budget		
	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026
	Actual	Actual	Actual	Adopted	Change	Mid-Year
Beginning Fund Balance	\$ 3,500,507	\$ 3,808,431	\$ 3,635,439	\$ 2,965,448	\$ 134,625	\$ 3,100,073
Revenue						
Food Sales	185,823	114,480	138,708	125,000	-	125,000
Federal Reimbursements	4,185,626	5,378,659	5,353,374	5,600,000	250,000	5,850,000
U.S.D.A. Commodities Received	431,955	142,305	489,675	411,127	-	411,127
Other Revenue	105,489	432,020	131,724	175,000	-	175,000
Total Revenue	4,908,893	6,067,464	6,113,480	6,311,127	250,000	6,561,127
Total Resources Available	8,409,400	9,875,895	9,748,919	9,276,575	384,625	9,661,200
Expenditures						
Salaries	1,463,538	2,093,679	2,190,237	2,530,554	-	2,530,554
Benefits	467,127	651,903	694,171	783,136	-	783,136
Purchased Services	51,469	58,826	38,881	67,300	-	67,300
Repair and Maintenance	1,086	1,660	543	25,000	1,000	26,000
Copy, Postage, Travel	49,503	74,691	49,269	60,500	-	60,500
Supplies and Materials	32,236	90,438	315,341	52,500	10,000	62,500
Cost of Non-Food Items	244,499	267,623	-	276,000	-	276,000
Cost of Food and Milk	1,674,366	2,071,296	2,155,131	2,517,500	50,000	2,567,500
U.S.D.A.Commodities Consumed	431,955	432,020	489,212	411,127	-	411,127
Equipment	2,012	181,244	446,844	82,500	-	82,500
Other	183,178	317,078	269,218	304,000	50,000	354,000
Contingency	-	-	-	2,166,458	273,625	2,440,083
Total Expenditures	4,600,969	6,240,459	6,648,846	9,276,575	384,625	9,661,200
Ending Fund Balance	\$ 3,808,431	\$ 3,635,437	\$ 3,100,073	\$ -	\$ -	\$ -

Total Appropriation

\$ 9,276,575	\$ 384,625	\$ 9,661,200
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HARRISON SCHOOL DISTRICT TWO
GOVERNMENTAL DESIGNATED-PURPOSE GRANTS
Schedule of Revenues, Expenditures, and Fund Balances
Adopted FY2025-2026

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	Budget		
				2025-2026 Adopted	Change	2025-2026 Mid-Year
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
Local	104,405	248,277	294,233	804,579	-	804,579
State	2,570,705	6,654,406	18,789,952	13,026,375	-	13,026,375
Federal	28,236,990	25,628,929	11,459,578	10,516,430	-	10,516,430
Total Revenue	30,912,100	32,531,612	30,543,764	24,347,384	-	24,347,384
Total Resources Available	30,912,100	32,531,612	30,543,764	24,347,384	-	24,347,384
Expenditures						
Title I-Achievement of the Disadvantaged	3,564,843	3,640,049	4,135,585	4,121,043	-	4,121,043
Title I Set-Aside	419,292	392,167	254,089	-	-	-
Title II, Part A	475,558	557,483	468,388	474,025	-	474,025
Title III Part A ELL	110,572	157,641	169,906	115,430	-	115,430
Title IV Part A Academic Enrichment	56,883	357,746	271,982	246,273	-	246,273
SPED Idea Part B	2,305,369	2,450,701	3,271,192	3,419,836	-	3,419,836
Best Capital Construction	-	2,740,191	13,429,335	8,999,228	-	8,999,228
Carl Perkins Vocational	143,530	131,519	124,250	122,065	-	122,065
Colorado Early Literacy	823,356	712,424	828,371	877,694	-	877,694
ESSER	18,839,821	14,371,158	1,412,154	-	-	-
Medicaid	1,077,454	2,008,070	-	-	-	-
Preschool	107,243	118,857	115,222	117,539	-	117,539
School Health Professional	2,305,369	291,064	314,745	314,745	-	314,745
Other Grants	682,810	4,602,542	5,748,546	5,539,506	-	5,539,506
Total Expenditures	30,912,100	32,531,612	30,543,764	24,347,384	-	24,347,384
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Appropriation

\$ 24,347,384	\$ -	\$ 24,347,384
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HARRISON SCHOOL DISTRICT TWO
PUPIL ACTIVITY FUND
Schedule of Revenues, Expenditures, and Fund Balances
Adopted FY2025-2026

				Budget		
	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	Change	2025-2026 Mid-Year
Beginning Fund Balance	\$ 515,740	\$ 471,002	\$ 464,166	\$ 473,166	\$ (33,082)	\$ 440,084
Cash Receipts						
Elementary Schools	120,730	105,888	96,553	175,000	-	175,000
Middle Schools	22,973	6,122	8,553	25,000	-	25,000
Senior High Schools	249,955	279,636	271,520	325,000	-	325,000
Other Schools/Programs	35,470	55,806	48,323	76,500	-	76,500
Total Receipts	429,128	447,452	424,949	601,500	-	601,500
Total Resources Available	944,868	918,454	889,115	1,074,666	(33,082)	1,041,584
Cash Disbursements by Program						
Elementary Schools	125,872	114,799	95,518	175,000		175,000
Middle Schools	30,695	21,615	16,166	50,000		50,000
Senior High Schools	274,826	266,538	292,059	325,000		325,000
Other Schools	42,473	50,822	44,698	75,000		75,000
Other Programs	-	514	590	1,500		1,500
Contingency	-	-	-	448,166	(33,082)	415,084
Total Disbursements	473,866	454,288	449,031	1,074,666	(33,082)	1,041,584
Ending Fund Balance	\$ 471,002	\$ 464,166	\$ 440,084	\$ -	\$ -	\$ -

Total Appropriation

\$ 1,074,666	\$ (33,082)	\$ 1,041,584
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HARRISON SCHOOL DISTRICT TWO
BOND REDEMPTION FUND
Schedule of Revenues, Expenditures, and Fund Balances
Adopted FY2025-2026

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	Budget		
				2025-2026 Adopted	Change	2025-2026 Mid-Year
Beginning Fund Balance	\$ 10,854,580	\$ 11,043,623	\$ 11,580,074	\$ 11,903,156	\$ 7,520	\$ 11,910,676
Revenue						
Local Property Taxes	14,376,943	14,486,868	14,342,790	14,300,314	-	14,300,314
Earnings on Investments	304,463	509,162	400,814	350,000	-	350,000
Total Revenue	14,681,406	14,996,030	14,743,604	14,650,314	-	14,650,314
Transfer from Building Fund	-	-	-	-	-	-
Total Resources Available	25,535,986	26,039,653	26,323,678	26,553,470	7,520	26,560,990
Expenditures						
Retirement of Bonds	5,595,000	5,825,000	6,060,000	6,355,000	-	6,355,000
Interest on Bonds	8,841,200	8,610,227	8,344,050	8,037,075	-	8,037,075
Early Redemption of Bonds	-	-	-	-	-	-
Bond Issuance and Other Costs	56,163	24,352	8,952	75,000	-	75,000
Contingency	-	-	-	12,086,395	7,520	12,093,915
Total Expenditures	14,492,363	14,459,579	14,413,002	26,553,470	7,520	26,560,990
Ending Fund Balance	\$ 11,043,623	\$ 11,580,074	\$ 11,910,677	\$ -	\$ -	\$ -

Total Appropriation

\$ 26,553,470	\$ 7,520	\$ 26,560,990
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HARRISON SCHOOL DISTRICT TWO
BUILDING FUND
Schedule of Revenues, Expenditures, and Fund Balances
Adopted FY2025-2026

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	Budget		
				2025-2026 Adopted	Change	2025-2026 Mid-Year
Beginning Fund Balance	\$ 78,481,360	\$ 36,607,296	\$ 13,635,324	\$ 751,798	\$ 513,947	\$ 1,265,745
Revenue						
Earnings on Investments	1,245,846	1,176,612	214,356	50,000	200,000	250,000
Bond Principal	-	-	-	-	-	-
Bond Premium	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Total Revenue	1,245,846	1,176,612	214,356	50,000	200,000	250,000
Transfer to Bond Fund	-	-	-	-	-	-
Total Resources Available	79,727,206	37,783,908	13,849,680	801,798	713,947	1,515,745
Expenditures						
Salaries	142,412	-	-	-	-	-
Benefits	33,323	-	-	-	-	-
Purchased Services	728,571	3,120,782	525,967	801,798	113,947	915,745
Supplies	7,905	3,715	83	-	-	-
Equipment/Buildings	42,207,699	21,024,087	12,057,885	-	600,000	600,000
Contingency	-	-	-	-	-	-
Total Expenditures	43,119,910	24,148,584	12,583,935	801,798	713,947	1,515,745
Ending Fund Balance	\$ 36,607,296	\$ 13,635,324	\$ 1,265,745	\$ -	\$ -	\$ -

Total Appropriation

\$ 801,798	\$ 713,947	\$ 1,515,745
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HARRISON SCHOOL DISTRICT TWO
CAPITAL RESERVE FUND
Schedule of Revenues, Expenditures, and Fund Balances
FY2025-2026

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	Budget		
				2025-2026 Adopted	Change	2025-2026 Mid-Year
Beginning Fund Balance	\$ 1,484,454	\$ 1,352,113	\$ 2,151,468	\$ 1,848,988	\$ (200,888)	\$ 1,648,100
Revenue						
Earnings on Investments	72,735	155,933	171,774	150,000	-	150,000
Total Revenue	72,735	155,933	171,774	150,000	-	150,000
Transfer From General Fund	1,077,275	2,327,275	2,327,275	2,400,000	-	2,400,000
Total Resources Available	2,634,464	3,835,321	4,650,517	4,398,988	(200,888)	4,198,100
Expenditures						
Salaries	105,303	143,434	116,555	104,692	-	104,692
Benefits	28,598	38,715	35,093	32,539	-	32,539
Purchased Services	810,985	-	1,199,887	2,128,000	-	2,128,000
Vehicles	150,068	585,846	810,290	638,000	-	638,000
Equipment/Buildings	187,397	915,858	840,593	1,277,550	-	1,277,550
Contingency	-	-	-	218,207	(200,888)	17,319
Total Expenditures	1,282,351	1,683,853	3,002,417	4,398,988	(200,888)	4,198,100
Ending Fund Balance	\$ 1,352,113	\$ 2,151,468	\$ 1,648,100	\$ -	\$ -	\$ -

Total Appropriation

\$ 4,398,988	\$ (200,888)	\$ 4,198,100
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HARRISON SCHOOL DISTRICT TWO
LAND TRUST FUND
Schedule of Revenues, Expenditures, and Fund Balances
Adopted FY2025-2026

				Budget		
	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	Change	2025-2026 Mid-Year
Beginning Fund Balance	\$ 192,587	\$ 482,662	\$ 491,156	\$ 364,667	\$ 85,737	\$ 450,404
Revenue						
Interest	16,097	23,762	22,268	25,000	-	25,000
Public School Lands	249,504	223,376	19,872	70,000	-	70,000
Other Revenue	24,480	-			-	-
Total Revenue	290,081	247,138	42,140	95,000	-	95,000
Total Resources Available	482,668	729,800	533,296	459,667	85,737	545,404
Expenditures						
Sites	-	238,581	82,892	250,000	-	250,000
Other Services	6	63	-	1,000	-	1,000
Contingency	-	-	-	208,667	85,737	294,404
Total Expenditures	6	238,644	82,892	459,667	85,737	545,404
Ending Fund Balance	\$ 482,662	\$ 491,156	\$ 450,404	\$ -	\$ -	\$ -

Total Appropriation

\$ 459,667	\$ 85,737	\$ 545,404
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HARRISON SCHOOL DISTRICT TWO
INTERNAL SERVICE - HEALTH INSURANCE FUND
Schedule of Revenues, Expenditures, and Fund Balances
FY2025-2026

				Budget		
	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	Change	2025-2026 Mid-Year
Beginning Fund Balance	\$ 229,168	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
Medical Premiums	424,082	-	-	-	9,500,000	9,500,000
Dental Premiums	-	-	-	-	415,000	415,000
Earnings on Investments	-	-	-	-	150,000	150,000
Other Revenue	-	-	-	-	20,000	20,000
Total Revenue	424,082	-	-	-	10,085,000	10,085,000
Transfer From General Fund	(363,928)	-	-	-	-	-
Total Resources Available	289,322	-	-	-	10,085,000	10,085,000
Expenditures						
Medical Claims and Fees	289,322	-	-	-	9,400,000	9,400,000
Dental Claims and Fees	-	-	-	-	390,000	390,000
Other costs	-	-	-	-	-	-
Contingency	-	-	-	-	295,000	295,000
Total Expenditures	289,322	-	-	-	10,085,000	10,085,000
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Appropriation

\$ -	\$ 10,085,000	\$ 10,085,000
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FISCAL YEAR 2025-26
SUMMARY BUDGET

Harrison School District District Code 0020 Adopted budget Adopted January 22, 2026	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity Fund
Budgeted Pupil Count: 12,039.60								
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		34,887,123	61,198,814	437,049	-	3,100,073	-	440,084
REVENUES								
Local Sources	1000 - 1999	43,760,606	5,709,281	20,000	-	300,000	804,579	601,500
Intermediate Sources	2000 - 2999	-	-	-	-	-	-	-
State Sources	3000 - 3999	135,840,932	9,505,960	-	1,100,000	-	13,026,375	-
Federal Sources	4000 - 4999	2,302,000	1,834,060	-	-	6,261,127	10,516,430	-
TOTAL REVENUES		181,903,538	17,049,301	20,000	1,100,000	6,561,127	24,347,384	601,500
TOTAL BEGINNING FUND BALANCE & REVENUES		216,790,661	78,248,115	457,049	1,100,000	9,661,200	24,347,384	1,041,584
TOTAL ALLOCATIONS TO/FROM OTHER FUNDS	5600,5700, 5800	(47,607,288)	-	-	-	-	-	-
TRANSFERS TO/FROM OTHER FUNDS	5200 - 5300	(5,000,000)	(150,000)	2,600,000	-	-	-	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-	47,607,288	-	-	-	-	-
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)		164,183,373	125,705,403	3,057,049	1,100,000	9,661,200	24,347,384	1,041,584
EXPENDITURES								
Instruction - Program 0010 to 2099								
Salaries	0100	43,467,392	17,854,752	-	-	-	6,374,939	-
Employee Benefits	0200	15,020,079	6,400,955	-	-	-	1,928,650	-
Purchased Services	0300-0500	11,673,325	1,075,067	-	1,100,000	-	9,556,199	-
Supplies and Materials	0600	1,870,488	1,619,095	-	-	-	1,205,099	-
Property	0700	130,941	395,000	-	-	-	1,754,783	-
Other	0800, 0900	1,430,500	799,878	-	-	-	1,035,402	626,500
Total Instruction		73,592,724	28,144,747	-	1,100,000	-	21,855,072	626,500
Supporting Services								
Students - Program 2100								
Salaries	0100	8,530,581	2,607,428	-	-	-	388,293	-
Employee Benefits	0200	2,681,646	917,789	-	-	-	122,396	-
Purchased Services	0300-0500	348,182	567,528	-	-	-	-	-
Supplies and Materials	0600	47,227	433,897	-	-	-	-	-
Property	0700	-	1,000	-	-	-	-	-
Other	0800, 0900	825	250	-	-	-	-	-
Total Students		11,608,461	4,527,892	-	-	-	510,689	-
Instructional Staff - Program 2200								
Salaries	0100	4,284,380	924,912	-	-	-	1,063,348	-
Employee Benefits	0200	1,343,020	331,896	-	-	-	336,255	-
Purchased Services	0300-0500	2,648,451	448,608	-	-	-	-	-
Supplies and Materials	0600	77,600	299,369	-	-	-	-	-
Property	0700	58,452	-	-	-	-	-	-
Other	0800, 0900	31,046	-	-	-	-	-	-
Total Instructional Staff		8,442,949	2,004,785	-	-	-	1,399,603	-
General Administration - Program 2300, including Program 2303 and 2304								
Salaries	0100	600,352	835,023	-	-	-	-	-
Employee Benefits	0200	166,501	243,215	-	-	-	-	-

FISCAL YEAR 2025-26
SUMMARY BUDGET

Harrison School District District Code 0020 Adopted budget Adopted January 22, 2026	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	49 Land Trust Capital Projects	65 Health Insurance Internal Service	TOTAL
Budgeted Pupil Count: 12,039.60						
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)	11,910,676	1,265,745	1,648,100	450,404	-	115,338,069
REVENUES						
Local Sources	14,650,314	250,000	150,000	25,000	10,085,000	76,356,280
Intermediate Sources	-	-	-	70,000	-	70,000
State Sources	-	-	-	-	-	159,473,267
Federal Sources	-	-	-	-	-	20,913,617
TOTAL REVENUES	14,650,314	250,000	150,000	95,000	10,085,000	256,813,164
TOTAL BEGINNING FUND BALANCE & REVENUES	26,560,990	1,515,745	1,798,100	545,404	10,085,000	372,151,233
TOTAL ALLOCATIONS TO/FROM OTHER FUNDS	-	-	-	-	-	(47,607,288)
TRANSFERS TO/FROM OTHER FUNDS	-	-	2,400,000	-	-	(150,000)
Other Sources	-	-	-	-	-	47,607,288
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)	26,560,990	1,515,745	4,198,100	545,404	10,085,000	372,001,233
EXPENDITURES						
Instruction - Program 0010 to 2099						
Salaries	-	-	-	-	-	67,697,083
Employee Benefits	-	-	-	-	-	23,349,684
Purchased Services	-	-	-	-	-	23,404,591
Supplies and Materials	-	-	-	-	-	4,694,682
Property	-	-	-	-	-	2,280,724
Other	-	-	-	-	-	3,892,280
Total Instruction	-	-	-	-	-	125,319,043
Supporting Services						
Students - Program 2100						
Salaries	-	-	-	-	-	11,526,302
Employee Benefits	-	-	-	-	-	3,721,831
Purchased Services	-	-	-	-	-	915,710
Supplies and Materials	-	-	-	-	-	481,124
Property	-	-	-	-	-	1,000
Other	-	-	-	-	-	1,075
Total Students	-	-	-	-	-	16,647,042
Instructional Staff - Program 2200						
Salaries	-	-	-	-	-	6,272,640
Employee Benefits	-	-	-	-	-	2,011,171
Purchased Services	-	-	-	-	-	3,097,059
Supplies and Materials	-	-	-	-	-	376,969
Property	-	-	-	-	-	58,452
Other	-	-	-	-	-	31,046
Total Instructional Staff	-	-	-	-	-	11,847,337
General Administration - Program 2300, including Program 2303 and 2304						
Salaries	-	-	-	-	-	1,435,375
Employee Benefits	-	-	-	-	-	409,716

FISCAL YEAR 2025-26
SUMMARY BUDGET

Harrison School District District Code 0020 Adopted budget Adopted January 22, 2026	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity Fund
Purchased Services	0300-0500	256,778	1,154,631	-	-	-	-	-
Supplies and Materials	0600	32,100	85,580	-	-	-	-	-
Property	0700	-	1,500	-	-	-	-	-
Other	0800, 0900	57,000	-	-	-	-	-	-
Total General Administration		1,112,731	2,319,949	-	-	-	-	-
School Administration - Program 2400								
Salaries	0100	8,071,417	2,475,322	-	-	-	74,006	-
Employee Benefits	0200	2,115,296	897,866	-	-	-	22,416	-
Purchased Services	0300-0500	91,419	135,078	-	-	-	-	-
Supplies and Materials	0600	490,827	51,939	-	-	-	-	-
Property	0700	27,700	1,500	-	-	-	-	-
Other	0800, 0900	58,773	4,000	-	-	-	-	-
Total School Administration		10,855,432	3,565,705	-	-	-	96,422	-
Business Services - Program 2500, including Program 2501								
Salaries	0100	1,355,238	1,436,051	-	-	-	105,306	-
Employee Benefits	0200	419,677	436,644	-	-	-	31,897	-
Purchased Services	0300-0500	13,350	4,079,288	-	-	-	-	-
Supplies and Materials	0600	4,200	65,140	-	-	-	-	-
Property	0700	-	10,000	-	-	-	-	-
Other	0800, 0900	1,300	30,000	-	-	-	-	-
Total Business Services		1,793,765	6,057,123	-	-	-	137,203	-
Operations and Maintenance - Program 2600								
Salaries	0100	7,352,916	1,433,925	-	-	-	-	-
Employee Benefits	0200	1,522,621	476,972	-	-	-	-	-
Purchased Services	0300-0500	2,253,330	3,550,223	95,000	-	-	-	-
Supplies and Materials	0600	2,667,016	778,941	3,500	-	-	-	-
Property	0700	198,540	4,409,305	-	-	-	-	-
Other	0800, 0900	5,200	-	-	-	-	-	-
Total Operations and Maintenance		13,999,623	10,649,366	98,500	-	-	-	-
Student Transportation - Program 2700								
Salaries	0100	3,107,640	350,664	-	-	-	-	-
Employee Benefits	0200	924,696	99,565	-	-	-	-	-
Purchased Services	0300-0500	327,662	436,855	-	-	-	-	-
Supplies and Materials	0600	419,500	35,125	-	-	-	-	-
Property	0700	15,000	111,280	-	-	-	-	-
Other	0800, 0900	(139,838)	-	-	-	-	-	-
Total Student Transportation		4,654,660	1,033,489	-	-	-	-	-

FISCAL YEAR 2025-26
SUMMARY BUDGET

Harrison School District District Code 0020 Adopted budget Adopted January 22, 2026	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	49 Land Trust Capital Projects	65 Health Insurance Internal Service	TOTAL
Purchased Services	-	-	-	-	-	1,411,409
Supplies and Materials	-	-	-	-	-	117,680
Property	-	-	-	-	-	1,500
Other	-	-	-	-	-	57,000
Total General Administration	-	-	-	-	-	3,432,680
School Administration - Program 2400						
Salaries	-	-	-	-	-	10,620,745
Employee Benefits	-	-	-	-	-	3,035,578
Purchased Services	-	-	-	-	-	226,497
Supplies and Materials	-	-	-	-	-	542,766
Property	-	-	-	-	-	29,200
Other	-	-	-	-	-	62,773
Total School Administration	-	-	-	-	-	14,517,559
Business Services - Program 2500, including Program 2501						
Salaries	-	-	-	-	-	2,896,595
Employee Benefits	-	-	-	-	-	888,218
Purchased Services	-	-	-	1,000	-	4,093,638
Supplies and Materials	-	-	-	-	-	69,340
Property	-	-	-	-	-	10,000
Other	-	-	-	-	-	31,300
Total Business Services	-	-	-	1,000	-	7,989,091
Operations and Maintenance - Program 2600						
Salaries	-	-	104,692	-	-	8,891,533
Employee Benefits	-	-	32,540	-	-	2,032,132
Purchased Services	-	-	2,128,000	-	-	8,026,553
Supplies and Materials	-	-	-	-	-	3,449,457
Property	-	-	715,550	-	-	5,323,395
Other	-	-	-	-	-	5,200
Total Operations and Maintenance	-	-	2,980,781	-	-	27,728,270
Student Transportation - Program 2700						
Salaries	-	-	-	-	-	3,458,304
Employee Benefits	-	-	-	-	-	1,024,261
Purchased Services	-	-	-	-	-	764,517
Supplies and Materials	-	-	-	-	-	454,625
Property	-	-	-	-	-	126,280
Other	-	-	-	-	-	(139,838)
Total Student Transportation	-	-	-	-	-	5,688,149

FISCAL YEAR 2025-26
SUMMARY BUDGET

Harrison School District District Code 0020 Adopted budget Adopted January 22, 2026	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity Fund
Central Support - Program 2800, including Program 2801								
Salaries	0100	2,787,078	297,301	-	-	-	-	-
Employee Benefits	0200	772,653	96,878	-	-	-	-	-
Purchased Services	0300-0500	1,806,142	2,050,562	2,694,836	-	-	-	-
Supplies and Materials	0600	276,791	929,758	-	-	-	-	-
Property	0700	1,117,945	180,000	-	-	-	-	-
Other	0800, 0900	15,869	-	-	-	-	-	-
Total Central Support		6,776,478	3,554,499	2,694,836	-	-	-	-
Other Support - Program 2900								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-
Purchased Services	0300-0500	-	2,500	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Other Support		-	2,500	-	-	-	-	-
Food Service Operations - Program 3100								
Salaries	0100	-	-	-	-	2,530,558	-	-
Employee Benefits	0200	-	-	-	-	783,132	-	-
Purchased Services	0300-0500	-	979,049	-	-	153,800	-	-
Supplies and Materials	0600	87,088	-	-	-	3,317,127	-	-
Property	0700	-	76,350	-	-	82,500	-	-
Other	0800, 0900	-	-	-	-	354,000	-	-
Total Other Support		87,088	1,055,399	-	-	7,221,117	-	-
Enterprise Operatings - Program 3200								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-
Purchased Services	0300-0500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Enterprise Operations		-	-	-	-	-	-	-
Community Services - Program 3300								
Salaries	0100	1,750	-	-	-	-	-	-
Employee Benefits	0200	400	-	-	-	-	-	-
Purchased Services	0300-0500	119,899	-	-	-	-	-	-
Supplies and Materials	0600	4,500	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Community Services		126,549	-	-	-	-	-	-

FISCAL YEAR 2025-26
SUMMARY BUDGET

Harrison School District District Code 0020 Adopted budget Adopted January 22, 2026	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	49 Land Trust Capital Projects	65 Health Insurance Internal Service	TOTAL
Central Support - Program 2800, including Program 2801						
Salaries	-	-	-	-	-	3,084,379
Employee Benefits	-	-	-	-	-	869,531
Purchased Services	-	-	-	-	9,790,000	16,341,540
Supplies and Materials	-	-	-	-	-	1,206,549
Property	-	-	-	-	-	1,297,945
Other	-	-	-	-	-	15,869
Total Central Support	-	-	-	-	9,790,000	22,815,813
Other Support - Program 2900						
Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	2,500
Supplies and Materials	-	-	-	-	-	-
Property	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Other Support	-	-	-	-	-	2,500
Food Service Operations - Program 3100						
Salaries	-	-	-	-	-	2,530,558
Employee Benefits	-	-	-	-	-	783,132
Purchased Services	-	-	-	-	-	1,132,849
Supplies and Materials	-	-	-	-	-	3,404,215
Property	-	-	-	-	-	158,850
Other	-	-	-	-	-	354,000
Total Other Support	-	-	-	-	-	8,363,604
Enterprise Operatings - Program 3200						
Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-
Property	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Enterprise Operations	-	-	-	-	-	-
Community Services - Program 3300						
Salaries	-	-	-	-	-	1,750
Employee Benefits	-	-	-	-	-	400
Purchased Services	-	-	-	-	-	119,899
Supplies and Materials	-	-	-	-	-	4,500
Property	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Community Services	-	-	-	-	-	126,549

FISCAL YEAR 2025-26
SUMMARY BUDGET

Harrison School District District Code 0020 Adopted budget Adopted January 22, 2026	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity Fund
Education for Adults - Program 3400								
Salaries	0100	140,868	-	-	-	-	264,016	-
Employee Benefits	0200	44,782	-	-	-	-	84,379	-
Purchased Services	0300-0500	309,449	-	-	-	-	-	-
Supplies and Materials	0600	2,500	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	1,000	-	-	-	-	-	-
Total Education for Adults Services		498,598	-	-	-	-	348,395	-
Total Supporting Services		59,956,334	34,770,707	2,793,336	-	7,221,117	2,492,312	-
Property - Program 4000								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-
Purchased Services	0300-0500	1,704,010	1,784,315	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	750,000	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Property		1,704,010	2,534,315	-	-	-	-	-
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-
Purchased Services	0300-0500	-	15,300	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	1,453,808	-	-	-	-	-
Other	0800, 0900	6,828	2,815,616	-	-	-	-	-
Total Other Uses		6,828	4,284,724	-	-	-	-	-
TOTAL EXPENDITURES		135,259,895	69,734,493	2,793,336	1,100,000	7,221,117	24,347,384	626,500
APPROPRIATED RESERVES								
Other Reserved Fund Balance - Program 9900	0840	14,678,286	-	263,713	-	2,440,083	-	415,084
Other Restricted Reserves: 932X	0840	-	-	-	-	-	-	-
Reserved Fund Balance - Program 9100	0840	9,545,193	-	-	-	-	-	-
Program 9315	0840	-	-	-	-	-	-	-
Reserve for TABOR 3% - Program 9321	0840	4,700,000	-	-	-	-	-	-
Res. for TABOR - Multi-Year Obligations Program 9322	0840	-	-	-	-	-	-	-
TOTAL RESERVES		28,923,479	-	263,713	-	2,440,083	-	415,084

FISCAL YEAR 2025-26
SUMMARY BUDGET

Harrison School District District Code 0020 Adopted budget Adopted January 22, 2026	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	49 Land Trust Capital Projects	65 Health Insurance Internal Service	TOTAL
Education for Adults - Program 3400						
Salaries	-	-	-	-	-	404,883
Employee Benefits	-	-	-	-	-	129,161
Purchased Services	-	-	-	-	-	309,449
Supplies and Materials	-	-	-	-	-	2,500
Property	-	-	-	-	-	-
Other	-	-	-	-	-	1,000
Total Education for Adults Services	-	-	-	-	-	846,993
Total Supporting Services	-	-	2,980,781	1,000	9,790,000	120,005,587
Property - Program 4000						
Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Purchased Services	-	915,745	-	-	-	4,404,070
Supplies and Materials	-	-	-	-	-	-
Property	-	600,000	1,200,000	250,000	-	2,800,000
Other	-	-	-	-	-	-
Total Property	-	1,515,745	1,200,000	250,000	-	7,204,070
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure						
Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Purchased Services	75,000	-	-	-	-	90,300
Supplies and Materials	-	-	-	-	-	-
Property	-	-	-	-	-	1,453,808
Other	14,392,075	-	-	-	-	17,214,519
Total Other Uses	14,467,075	-	-	-	-	18,758,627
TOTAL EXPENDITURES	14,467,075	1,515,745	4,180,781	251,000	9,790,000	271,287,326
APPROPRIATED RESERVES						
Other Reserved Fund Balance - Program 9900	12,093,915	-	17,319	294,404	295,000	30,497,804
Other Restricted Reserves: 932X	-	-	-	-	-	-
Reserved Fund Balance - Program 9100	-	-	-	-	-	9,545,193
Program 9315	-	-	-	-	-	-
Reserve for TABOR 3% - Program 9321	-	-	-	-	-	4,700,000
Res. for TABOR - Multi-Year Obligations Program 9322	-	-	-	-	-	-
TOTAL RESERVES	12,093,915	-	17,319	294,404	295,000	44,742,997

FISCAL YEAR 2025-26
SUMMARY BUDGET

Harrison School District District Code 0020 Adopted budget Adopted January 22, 2026	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity Fund
TOTAL EXPENDITURES & RESERVES		164,183,374	69,734,493	3,057,049	1,100,000	9,661,200	24,347,384	1,041,584
BUDGETED ENDING FUND BALANCE								
Non-spendable fund balance (9900)	6710	-	277,478	-	-	-	-	-
Restricted fund balance (9990)	6720	-	-	-	-	-	-	-
TABOR 3% emergency reserve (9321)	6721	-	4,058,149	-	-	-	-	-
TABOR multi year obligations (9322)	6722	-	-	-	-	-		-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-		-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-		-
Full day kindergarten reserve (9325)	6725	-	-	-	-	-		-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-		-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-		-
Committed fund balance (9900)	6750	-	-	-	-	-	-	-
Committed fund balance (15% of 9900)	6750	-	-	-	-	-		-
Assigned fund balance (9900)	6760	-	-	-	-	-	-	-
Unassigned fund balance (9900)	6770	-	51,635,283	-	-	-	-	-
Net investment in capital assets (9900)	6790	-	-	-	-	-		-
Restricted net position (9900)	6791	-	-	-	-	-		-
Unrestricted net position (9900)	6792	-	-	-	-	-		-
Total Ending Fund Balance		-	55,970,910	-	-	-	-	-
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	No	Yes

FISCAL YEAR 2025-26
SUMMARY BUDGET

Harrison School District District Code 0020 Adopted budget Adopted January 22, 2026	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	49 Land Trust Capital Projects	65 Health Insurance Internal Service	TOTAL
TOTAL EXPENDITURES & RESERVES	26,560,990	1,515,745	4,198,100	545,404	10,085,000	316,030,323
BUDGETED ENDING FUND BALANCE						
Non-spendable fund balance (9900)	-	-	-	-	-	277,478
Restricted fund balance (9990)	-	-	-	-	-	-
TABOR 3% emergency reserve (9321)	-	-	-	-	-	4,058,149
TABOR multi year obligations (9322)	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	-	-	-	-	-	-
Full day kindergarten reserve (9325)	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	-	-	-	-	-	-
BEST capital renewal reserve (9327)	-	-	-	-	-	-
Committed fund balance (9900)	-	-	-	-	-	-
Committed fund balance (15% of 9900)	-	-	-	-	-	-
Assigned fund balance (9900)	-	-	-	-	-	-
Unassigned fund balance (9900)	-	-	-	-	-	51,635,283
Net investment in capital assets (9900)	-	-	-	-	-	-
Restricted net position (9900)	-	-	-	-	-	-
Unrestricted net position (9900)	-	-	-	-	-	-
Total Ending Fund Balance	-	-	-	-	-	55,970,910
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	Yes	No	Yes