



DISTRICT
TWO **HARRISON**
SCHOOLS

Fiscal Year 2025-2026

Adopted Budget

From July 1, 2025 through June 30, 2026

June 5th, 2025

HARRISON SCHOOL DISTRICT TWO
FY2025-2026 ADOPTED BUDGET

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HARRISON SCHOOL DISTRICT TWO
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 June 5, 2025 for the current fiscal year beginning July 1, 2025 and ending June 30, 2026.

Fund	Proposed Budget FY2025-2026 Fund Balance and Anticipated Revenues		Adopted Budget FY2025-2026 Total Appropriation by Fund	
		June Modification Amounts		
General Fund	\$ 161,272,741	\$ -	\$ 161,272,741	
Insurance Reserve	3,084,472	-	3,084,472	
Special Revenue Funds:				
Nutrition Services	9,276,575	-	9,276,575	
Governmental Designated-				
Purpose Grants	24,347,384	-	24,347,384	
Pupil Activity	1,074,666	-	1,074,666	
Bond Redemption	26,553,470	-	26,553,470	
Building	801,798	-	801,798	
Capital Projects Fund:				
Capital Reserve	4,398,988	-	4,398,988	
Land Trust Fund	459,667	-	459,667	
TOTAL BUDGET	<u>\$ 231,269,761</u>	<u>\$ -</u>	<u>\$ 231,269,761</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 \$4,616,721 to spend down beginning fund balance.
- * Nutrition Services Fund, in the amount \$798,990 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 \$751,798 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



June 5, 2025

Transmittal of the Adopted Budget for Fiscal Year 2025-2026

We are pleased to submit to you the adopted budget for fiscal year 2025-2026 (July 1, 2025 – June 30, 2026). The budget is presented in compliance with applicable Colorado state statutes and Colorado Department of Education (CDE) regulations. A balanced budget is presented for each of the District’s funds with projected beginning fund balance plus anticipated revenues equal to expenditures and reserve allocations. The budgets presented have been developed to accomplish the policies and goals established by the Board of Education.

The budget was formulated with input from the Board of Education, Executive Team, department leads, building principals, and staff members. 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 2025-2026 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 throughout our District who contributed to the development of this budget. 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



Budget Development

**HARRISON SCHOOL DISTRICT TWO
BUDGET DEVELOPMENT
ADOPTED BUDGET 2025-2026**

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.

**HARRISON SCHOOL DISTRICT TWO
BUDGET DEVELOPMENT
ADOPTED BUDGET 2025-2026**

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 by the county assessor's office. 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 18 percent of the General Fund revenue and are estimated to be \$33.1 million in Fiscal Year 2025-2026. Property taxes provide nearly 98 percent of the funding for the Bond Redemption Fund, estimated to be \$14.3 million in Fiscal Year 2024-2025. See the calculation of property tax revenue on page 1 of this budget presentation.

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 \$5.0 million in Fiscal Year 2025-2026.

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. The projected per pupil revenue is \$11,868, and the District estimates to receive \$124.8 million in state equalization funding for Fiscal Year 2025-2026. A summary calculation of the District state equalization estimate, including projected student count, can be found on page 1 of this budget presentation.

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 District estimates \$10.1 million to be received from the state for these programs in Fiscal Year 2025-2026.

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. The District estimates \$13.0 million in state grant revenue in Fiscal Year 2025-2026.

**HARRISON SCHOOL DISTRICT TWO
BUDGET DEVELOPMENT
ADOPTED BUDGET 2025-2026**

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 \$5.8 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. Total federal funding anticipated in the Grants Fund is \$10.5 million. Federal sources of revenue for the General Fund provide \$2.3 million which includes Medicaid, Title VIII Impact Aid, ROTC and Federal Forest and Mineral funding.

Transfers to Other Funds

The District plans to transfer \$54.1 million from the General Fund to other funds:

Capital Reserve \$2,400,000
Insurance Reserve \$2,800,000
Charter Schools \$48,872,671

ENROLLMENT

In 2025-2026 Harrison School District expects an overall decrease in Kindergarten through 12th grade funded pupil count of , to 12,362.6 students. The Public School Finance Act allows for districts with declining enrollment to utilize up to four 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.

In 2025-2026 the Colorado Department of Education will implement a new funding formula under HB25-1320. The new formula is projected to provide higher per-pupil funding to the District, but will be phased in over the next six years. The current year phase in was set at 15% of full implementation.

A large portion of the students enrolled in D2 are considered to be at-risk of successfully completing their education. In 2025-2026 it is projected that 8,115 students in D2 will be considered at-risk, representing 66.3 percent of District pupil count, which is significantly higher than the state-wide average. The formula to calculate program revenue to be received from the Colorado Department of Education includes an additional \$2,172.95 for at-risk students, or approximately \$17.6 million in 2025-2026.

**HARRISON SCHOOL DISTRICT TWO
BUDGET DEVELOPMENT
ADOPTED BUDGET 2025-2026**

EXPENDITURES

Salaries

Salaries are the largest component of District expenditures. General Fund salaries are estimated to be \$77.0 million, or approximately 57.7% percent of the Fiscal Year 2025-2026 budget. This represents an increase of \$1.8 million from the 2024-2025 mid-year budget. This increase includes a 2% increase in base rates and 3% raise for returning staff in the Teacher and ESP categories. Other staff categories will not receive a raise in Fiscal Year 2025-2026. The increase was offset by a reduction in budgeted FTE, with an overall decrease in budgeted FTE of 61.71 from the original 2024-2025 budget.

Below is a comparison of District-Wide total budgeted FTE for the past five budget years:

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Net Change
Administrator	70.25	66.50	69.50	72.00	75.64	3.64
Professional - Instructional	729.54	733.34	761.31	767.94	739.77	(28.17)
Professional - Other	75.58	93.47	106.11	95.14	101.65	6.51
Paraprofessionals	212.86	206.42	245.97	285.68	254.66	(31.03)
Office Administrative Support	86.86	82.57	85.19	84.44	78.82	(5.62)
Crafts, Trades and Services	190.82	197.12	209.91	198.80	191.76	(7.04)
Total Staffing	1,365.91	1,379.42	1,477.99	1,504.00	1,442.30	(61.71)

Employee Benefits

General Fund employee benefits are budgeted to be \$25.4 million in 2025-2026, representing 19.0 percent of total General Fund expenditures.

The largest cost for employee benefits is the District PERA retirement contribution. The District contribution rate for Fiscal Year 2025-2026 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 will change from Cigna health insurance to Pinnacle health insurance beginning July 1, 2025. The 2025-2026 benefit rate for employees under the new medical insurance plan ranges from \$96 to \$805 per month. The premium amount paid by the District per employee ranges from \$545 to \$984. All employees electing medical coverage will be in the same plan under the new health insurance plan.

The dental insurance plan will remain the same in 2025-2026 and rates for these benefits are not projected to change. 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 across all funds to include:

HARRISON SCHOOL DISTRICT TWO
BUDGET DEVELOPMENT
ADOPTED BUDGET 2025-2026

Purchased Services: \$37.4 million - General Fund and Governmental Designated Purpose Grants Fund represent the largest components.

Supplies: \$10.6 million - General Fund, Governmental Designated Purpose Grants Fund, and Nutrition Services Fund comprise the majority of expenditures.

Equipment: \$5.5 million – General Fund, Governmental Designated Purpose Grants Fund, and Capital Reserve Fund comprise the majority of expenditures.

Other Objects: \$17.8 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. The District has budgeted a restricted TABOR reserve of \$4,700,000 in the General Fund.

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. The District has budgeted an operational reserve in the amount of \$9,333,176, equal to 7% of budgeted expenditures, per Board of Education policy.

Assigned - funding intended to be used for a specific purpose, such as multi-year obligations.

Unassigned - The District has budgeted an estimated unassigned General Fund contingency reserve budget of \$13,908,486. This contingency reserve is to be used in conjunction with other budget modifications as a response to unexpected revenue shortfalls, recession (mid-year reduction of state funding), or expenditure levels in excess of those budgeted.

HARRISON SCHOOL DISTRICT TWO
ALL FUNDS
Schedule of Revenues, Expenditures, and Fund Balances
Adopted FY2025-2026

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	Budget		
				2024-2025 Mid-Year	2025-2026 Adopted	Change
Beginning Fund Balance	\$ 71,434,979	\$ 127,869,022	\$ 87,700,490	\$ 69,742,407	\$ 51,130,078	\$ (18,612,329)
Revenue						
Local	157,359,938	45,221,581	46,845,880	55,715,905	59,076,954	3,361,049
State	116,355,097	124,966,616	142,841,001	162,974,559	151,105,843	(11,868,716)
Federal	29,048,185	33,096,439	32,473,095	21,908,931	18,829,557	(3,079,374)
Transfers	(38,826,391)	(41,299,491)	(45,381,978)	(47,731,484)	(48,872,671)	(1,141,187)
Total Revenue	263,936,829	161,985,145	176,777,997	192,867,911	180,139,683	(12,728,228)
Total Resources Available	335,371,808	289,854,167	264,478,487	262,610,318	231,269,761	(31,340,557)
Expenditures						
Salaries	69,647,542	71,668,676	81,400,402	82,870,051	87,869,698	4,999,647
Benefits	21,855,553	26,009,764	24,301,736	28,097,845	28,721,499	623,654
Purchased Services	32,815,719	28,470,219	33,389,794	28,405,081	37,442,015	9,036,934
Supplies	8,524,547	10,645,247	11,152,544	10,483,402	10,556,460	73,058
Equipment	41,356,985	46,911,274	27,753,502	18,908,041	5,515,631	(13,392,410)
Other	33,302,440	18,448,497	16,957,911	45,326,976	17,803,767	(27,523,209)
Total Expenditures	207,502,786	202,153,677	194,955,888	214,091,396	187,909,070	(26,182,326)
Ending Fund Balance	\$ 127,869,022	\$ 87,700,490	\$ 69,522,599	\$ 48,518,922	\$ 43,360,691	\$ (5,158,231)

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

	Mid-Year FY24-25	Adopted FY25-26	Difference
Pupil Count:			
FY 22 October 1, Pupil Count (FTE)	12,587.0		
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) - ESTIMATED		11,840.0	
4-Year Average (Reduced from 5-Year in 24-25)	12,261.4	12,019.9	(241.5)
Additions:			
Full Day K Factor	2.24	2.08	
Online Count	98	90	
Extended HS	1	1	
Funded Pupil Count (FPC)	12,362.6	12,113.0	(249.7)
Per-Pupil Funding:			
Per-Pupil Funding Rate	11,391.70	11,868.06	
Total Program Funding:			
Per-Pupil Funding Net of Negative Factor	140,831,090	143,757,767	2,926,677
Property Tax Revenue	15,846,085	17,337,725	1,491,640
Specific Ownership Tax Revenue	1,536,087	1,582,170	46,083
State Equalization	123,448,918	124,837,872	1,388,954
Net Total Program Funding	140,831,090	143,757,767	2,926,677

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>

	Mid-Year FY24-25	Adopted FY25-26	Difference
Net Assessed Valuation	1,008,020,670	1,102,908,720	94,888,050
Mill Levies			
Total Program	15.72	15.72	-
Voter Approved Overrides (TBD)	14.632	14.108	(0.52)
Abatement (TBD)	0.068	0.209	0.14
Bond (TBD)	14.327	12.966	(1.36)
	44.747	43.003	(1.74)
Tax Revenue			
General Fund	15,846,085	17,337,725	1,491,640
Abatement	68,545	230,508	161,963
Voter Approved Overrides	14,749,358	15,559,836	810,478
Total General Fund	30,663,988	33,128,069	2,464,081
Bond	14,441,912	14,300,314	(141,598)
	45,105,900	47,428,383	2,322,483

General Fund

Statement of Program

The General Fund is the primary operating fund because it accounts for all financial resources used to provide government services other than those specifically assigned to another fund

The major financing sources for the General Fund are state equalization revenue and property tax revenue. The total revenue for the general fund is projected to remain relatively flat from 2024-2025, with a total increase to net Revenues & Transfers Out of \$261,839.

The majority of the expenditures in the general fund are Salaries and Benefits of \$102,344,402, representing 76.76% of total expenditures, and an increase of \$1,697,665 from the prior year. Other expenditures are budgeted to decrease by \$3,387,902.

Revenues are budgeted to be under expenditures by \$4,616,721, representing a planned use of beginning fund balance.

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

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	Budget		
				2024-2025 Mid-Year	2025-2026 Adopted	Change
Beginning Fund Balance	\$ 33,331,659	\$ 32,445,586	\$ 33,748,541	\$ 37,521,594	\$ 32,558,383	\$ (4,963,211)
Local Revenue						
Property Tax	19,047,981	19,227,507	21,410,552	30,034,769	32,897,561	2,862,792
Specific Ownership Taxes	3,719,222	3,554,254	3,509,386	3,600,000	5,000,000	1,400,000
Investment Earnings	65,848	902,456	1,453,158	750,000	1,050,000	300,000
Indirect Costs & Overhead	1,555,038	3,031,206	1,788,938	1,300,000	1,100,000	(200,000)
Services Provided Charter Schools	1,315,835	613,306	1,570,684	1,694,509	1,373,000	(321,509)
Other Local	312,507	299,269	1,349,353	761,695	985,000	223,305
Total Local Revenue	26,016,431	27,627,998	31,082,071	38,140,973	42,405,561	4,264,588
State Revenue						
State Equalization	105,995,366	110,270,810	126,103,586	128,016,449	124,837,872	(3,178,577)
PERA On-Behalf Payment	1,451,912	3,960,297	318,665	1,500,000	1,500,000	-
ELPA	350,877	391,627	450,631	470,700	519,294	48,594
Special Education	3,316,358	4,771,789	5,008,350	5,326,200	6,532,945	1,206,745
Career and Technical Education	47,221	89,163	64,029	68,800	1,080,000	1,011,200
Transportation	685,436	664,441	131,650	740,800	948,011	207,211
Gifted Education	113,519	127,685	784,297	138,800	122,346	(16,454)
Read Act	494,226	534,156	1,670,598	616,800	504,000	(112,800)
Charter Capital Construction	1,219,648	1,525,669	526,419	1,704,010	1,660,000	(44,010)
Other State Revenue	57,752	60,274	69,024	-	375,000	375,000
Total State Revenue	113,732,315	122,395,911	135,127,249	138,582,559	138,079,468	(503,091)
Federal Revenue	216,246	241,868	303,897	4,807,746	2,302,000	(2,505,746)
Total Revenue	139,964,992	150,265,777	166,513,217	181,531,278	182,787,029	1,255,751
Transfers Out	(42,980,476)	(44,032,838)	(49,729,253)	(53,078,759)	(54,072,671)	(993,912)
Total Revenue & Transfers Out	\$ 96,984,516	\$ 106,232,939	\$ 116,783,964	\$ 128,452,519	\$ 128,714,358	\$ 261,839

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

	2021-2022	2022-2023	2023-2024	Budget		
				2024-2025	2025-2026	Change
	Actual	Actual	Actual	Mid-Year	Adopted	
Salaries						
Administrator	\$ 6,805,418	\$ 7,062,679	\$ 7,732,527	\$ 8,142,473	\$ 7,736,921	\$ (405,552)
Professional - Instructional	35,189,787	35,493,677	40,375,653	42,620,716	44,207,967	1,587,251
Professional - Other	4,079,448	4,545,919	5,233,433	5,193,656	5,945,324	751,668
Paraprofessionals	4,387,444	5,153,567	5,902,268	7,893,995	6,657,477	(1,236,518)
Administrative & Office Support	3,375,500	3,564,074	4,011,272	4,260,574	4,201,795	(58,779)
Crafts, Trades, & Services	5,294,432	5,285,427	6,456,396	7,066,073	8,215,066	1,148,993
Total Salaries	59,132,029	61,105,343	69,711,549	75,177,487	76,964,550	1,787,063
Benefits						
PERA and Medicare	13,013,620	13,448,978	14,994,641	17,211,927	\$ 17,586,397	374,470
PERA On-Behalf Payment	1,451,912	3,960,297	318,665	1,500,000	1,500,000	-
Other Benefits	4,205,727	5,575,363	5,716,907	6,757,323	6,293,455	(463,868)
Total Benefits	18,671,259	22,984,638	21,030,213	25,469,250	25,379,852	(89,398)
Total Salaries and Benefits	77,803,288	84,089,981	90,741,762	100,646,737	102,344,402	1,697,665
Other Objects						
Purchased Services	13,237,499	14,897,459	15,992,866	24,406,399	\$ 21,937,383	(2,469,016)
Supplies	4,733,280	4,883,018	4,840,463	7,606,555	6,090,735	(1,515,820)
Equipment	1,209,346	656,793	1,177,842	1,672,957	1,512,798	(160,159)
Other Objects	887,176	402,733	257,978	688,668	1,445,761	757,093
Total Other Objects	20,067,301	20,840,003	22,269,149	34,374,579	30,986,677	(3,387,902)
Total Expenditures	97,870,589	104,929,984	113,010,911	135,021,316	133,331,079	(1,690,237)
Excess of Revenue Over (Under) Expenditures	(886,073)	1,302,955	3,773,053	(6,568,797)	(4,616,721)	1,952,076
Appropriated Reserves						
Restricted - TABOR Reserve	-	-	-	4,700,000	4,700,000	-
Committed - Operational Reserve	-	-	-	17,552,771	9,333,176	(8,219,595)
Unassigned - Contingency	-	-	-	8,700,026	13,908,486	5,208,460
Unassigned - Unanticipated	-	-	-	-	-	-
Total Appropriated Reserves	-	-	-	30,952,797	27,941,662	(3,011,135)
Total Expenditures & Appropriated Reserves	97,870,589	104,929,984	113,010,911	165,974,113	161,272,741	(4,701,372)
Ending Fund Balance	\$ 32,445,586	\$ 33,748,541	\$ 37,521,594	\$ -	\$ -	\$ -

Total Appropriation

\$ 165,974,113	\$ 161,272,741	\$ (4,701,372)
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HARRISON SCHOOL DISTRICT TWO
GENERAL FUND (Risk Mgmt Fund not Included)
Expenditures by Program
FY2025-2026

	2021-2022	2022-2023	2023-2024	Budget		
				2024-2025	2025-2026	Change
	Actual	Actual	Actual	Mid-Year	Adopted	
Direct Instruction						
Elementary/K-8	\$ 18,654,890	\$ 20,969,584	\$ 22,603,680	\$ 26,020,673	\$ 24,049,395	\$ (1,971,278)
Middle School	6,195,427	6,443,638	3,526,317	4,355,734	4,511,656	155,922
High School	2,298,134	1,655,612	1,920,088	2,458,470	3,383,019	924,549
Other Regular	15,597,802	16,100,596	20,420,025	21,021,400	25,866,645	4,845,245
Special Education	11,049,472	12,601,725	12,601,725	19,240,609	16,167,386	(3,073,223)
Total - Direct Instruction	53,795,725	57,771,155	61,071,835	73,096,886	73,978,101	881,215
Indirect Instruction						
Student Support	6,323,247	6,694,697	7,758,937	10,129,284	11,608,473	1,479,189
Instructional Staff	4,227,562	5,459,142	6,216,639	8,372,093	8,442,941	70,848
School Administration	9,762,438	10,243,820	11,002,804	12,083,045	11,223,897	(859,148)
Total - Indirect Instruction	20,313,247	22,397,659	24,978,380	30,584,422	31,275,311	690,889
Total Instruction	74,108,972	80,168,814	86,050,215	103,681,308	105,253,412	1,572,104
Other Programs						
General Administration	1,106,479	1,595,482	1,964,197	2,583,395	1,112,731	(1,470,664)
Operations & Maintenance	6,953,617	7,931,424	11,523,255	10,554,046	12,154,746	1,600,700
Energy/Utilities	2,555,852	2,481,259	2,445,477	3,182,250	2,720,000	(462,250)
Pupil Transportation	2,974,025	3,218,700	4,001,936	4,851,570	4,631,948	(219,622)
All Other Support	10,171,644	9,534,305	7,025,831	10,168,747	7,458,242	(2,710,505)
Total Other Programs	23,761,617	24,761,170	26,960,696	31,340,008	28,077,667	(3,262,341)
Total Expenditures	\$ 97,870,589	\$ 104,929,984	\$ 113,010,911	\$ 135,021,316	\$ 133,331,079	\$ (1,690,237)

HARRISON SCHOOL DISTRICT TWO
GENERAL FUND (Risk Mgmt Fund not Included)
Increase/Decrease Sources & Uses
FY2025-2026

Adopted Appropriation FY25-26	\$ 161,272,741
Mid-Year Appropriation FY24-25	165,974,113
Total Appropriation Increase	<u>\$ (4,701,372)</u>

	<u>Amount</u>	
Increases (Decreases) in Budget Sources:		
1 Decrease in beginning fund balance (adjust to FY25 estimated actual)	\$ (4,963,211)	N
2 Increase in property taxes (match state funding projection, and MLO increase)	2,862,792	R
3 Increase in Specific Ownership Tax for updated projections	1,400,000	R
4 Increase (net) in other local revenue	1,796	R
5 Decrease in net state equalization (increase per CDE program projection - Pupil Count/Assessed Valuation, less decrease in projected MLO Match Revenue)	(3,178,577)	R
6 Increase other state revenue - net increase in categorical revenue per CDE projections and other state revenue	2,675,486	R
7 Federal Revenue - decrease in projected Medicaid recognized revenue	(2,505,746)	R
8 Transfers Out - Increase in transfers to charters and other funds	(993,912)	R
Total Decrease in Budget Sources	<u>\$ (4,701,372)</u>	

Increases (Decreases) in Budget Uses:		
1 Increase in Salaries for approved pay raises, offset by decrease in budgeted FTE	\$ 1,787,063	R
2 Decrease in Benefits for reductions in District cost for new health plan, offset by increase related to Salaries increase	(89,398)	R
5 Decrease in Purchased Services - elimination of before & after school care program, offset by other increases and decreases	(2,469,016)	R
6 Decrease in Supplies from budget reduction efforts	(1,515,820)	R
7 Decrease in Equipment from budget reduction efforts	(160,159)	R
8 Increase in Other Objects for D2 Promise Scholarships related to MLO, offset by budget reduction efforts	757,093	R
9 Decrease in Appropriated Reserves for revenue under expenditures	(3,011,135)	N
Total Decrease in Budget Uses	<u>\$ (4,701,372)</u>	

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

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 \$2.80 million for Fiscal Year 2025-2026, a decrease of \$220 thousand from the prior year. The remaining revenue source is earnings on investments.

The majority of the expenditures are insurance premiums and deductibles for fleet, property, liability and workers compensation. Property and liability insurance is remaining flat at \$1.71 million in Fiscal Year 2025-2026, after significant increases were experienced in the prior year due to increased costs in the property insurance market. The worker's compensation insurance is projected to increase by approximately 6% to \$950 thousand.

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
Schedule of Revenues, Expenditures, and Fund Balances
Adopted FY2025-2026

				Budget		
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	
	Actual	Actual	Actual	Mid-Year	Adopted	Change
Beginning Fund Balance	\$ 187,996	\$ 165,040	\$ 186,821	\$ 15,585	\$ 264,472	\$ 248,887
Revenue						
Earnings on Investments	685	15,522	22,825	3,000	20,000	17,000
Other Revenue	6,589	39,067	1,699	1,500	-	(1,500)
Total Revenue	7,274	54,589	24,524	4,500	20,000	15,500
Transfer from General Fund	1,776,811	2,020,000	2,020,000	3,020,000	2,800,000	(220,000)
Total Resources Available	1,972,081	2,239,629	2,231,345	3,040,085	3,084,472	44,387
Expenditures						
Salaries	92,867	54,520	40,668	8,000	-	(8,000)
Benefits	28,590	15,604	11,022	2,000	-	(2,000)
Insurance Premiums						-
Fleet	78,949	76,369	86,912	86,500	95,000	8,500
Property and Liability	1,073,976	1,229,501	1,353,820	1,709,836	1,709,836	-
Workers Compensation	489,462	594,118	630,184	897,777	950,000	52,223
Other Purchased Services	40,679	50,592	90,204	85,000	35,000	(50,000)
Supplies	1,793	3,249	2,690	3,500	3,500	-
Other	725	28,855	260	-	-	-
Contingency	-	-	-	247,472	291,136	43,664
Total Expenditures	1,807,041	2,052,808	2,215,760	3,040,085	3,084,472	44,387
Ending Fund Balance	\$ 165,040	\$ 186,821	\$ 15,585	\$ -	\$ -	\$ -

Total Appropriation

\$ 3,040,085	\$ 3,084,472	\$ 44,387
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Nutrition Services Fund - Special Revenue Fund

Statement of Program

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 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 95 percent of the annual funding from these sources. The reimbursement rate will increase based on the consumer price index.

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 \$3.3 million, or approximately 47% of expenditures. Food and commodities total \$2.9 million, or approximately 41% of expenditures. 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 2025-2026 through 2027-2028.

HARRISON SCHOOL DISTRICT TWO
NUTRITION SERVICES - SPECIAL REVENUE FUND
Schedule of Revenues, Expenditures, and Fund Balances
Adopted FY2025-2026

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	Budget		
				2024-2025 Mid-Year	2025-2026 Adopted	Change
Beginning Fund Balance	\$ 1,817,369	\$ 3,500,507	\$ 3,808,431	\$ 3,888,753	\$ 2,965,448	\$ (923,305)
Revenue						
Food Sales	131,033	185,823	114,480	125,000	125,000	-
Federal Reimbursements	5,363,689	4,185,626	5,378,659	5,124,839	5,600,000	475,161
U.S.D.A. Commodities Received	450,979	431,955	142,305	376,097	411,127	35,030
Other Revenue	12,019	105,489	432,020	100,000	175,000	75,000
Total Revenue	5,957,720	4,908,893	6,067,464	5,725,936	6,311,127	585,191
Total Resources Available	7,775,089	8,409,400	9,875,895	9,614,689	9,276,575	(338,114)
Expenditures						
Salaries	1,532,169	1,463,538	2,093,679	2,252,865	2,530,554	277,689
Benefits	477,119	467,127	651,903	759,715	783,136	23,421
Purchased Services	13,316	51,469	58,826	55,000	67,300	12,300
Repair and Maintenance	1,467	1,086	1,660	40,000	25,000	(15,000)
Copy, Postage, Travel	53,453	49,503	74,691	55,000	60,500	5,500
Supplies and Materials	90,536	32,236	90,438	40,000	52,500	12,500
Cost of Non-Food Items	230,196	244,499	267,623	300,000	276,000	(24,000)
Cost of Food and Milk	1,249,298	1,674,366	2,071,296	2,157,250	2,517,500	360,250
U.S.D.A.Commodities Consumed	450,979	431,955	432,020	376,097	411,127	35,030
Equipment	13,387	2,012	181,244	350,000	82,500	(267,500)
Other	162,662	183,178	317,078	10,000	304,000	294,000
Contingency	-	-	-	3,218,762	2,166,458	(1,052,304)
Total Expenditures	4,274,582	4,600,969	6,240,459	9,614,689	9,276,575	(338,114)
Ending Fund Balance	\$ 3,500,507	\$ 3,808,431	\$ 3,635,437	\$ -	\$ -	\$ -

Total Appropriation

\$ 9,614,689	\$ 9,276,575	\$ (338,114)
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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 2025-2026 Grant Fund budget is projected to be \$24.3 million, an decrease of \$11.9 million from Fiscal Year 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 approximately \$4.1 million in funding from Title I for Fiscal Year 2025-2026, a decrease of \$751 thousand.

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
Schedule of Revenues, Expenditures, and Fund Balances
Adopted FY2025-2026

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	Budget		
				2024-2025 Mid-Year	2025-2026 Adopted	Change
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
Local	153,297	104,405	248,277	277,800	804,579	526,779
State	2,622,782	2,570,705	6,654,406	24,392,000	13,026,375	(11,365,625)
Federal	23,017,271	28,236,990	25,628,929	11,600,249	10,516,430	(1,083,819)
Total Revenue	25,793,350	30,912,100	32,531,612	36,270,049	24,347,384	(11,922,665)
Total Resources Available	25,793,350	30,912,100	32,531,612	36,270,049	24,347,384	(11,922,665)
Expenditures						
Salaries	8,697,290	8,797,560	9,411,076	9,062,386	8,269,907	(792,479)
Benefits	2,629,791	2,480,474	2,569,883	2,679,042	2,525,994	(153,048)
Purchased Services	9,226,795	9,662,390	11,071,167	11,989,856	9,556,199	(2,433,657)
Supplies	1,764,704	3,368,019	3,444,300	4,235,075	1,205,099	(3,029,976)
Equipment	2,011,967	3,709,103	4,544,102	4,663,967	1,754,783	(2,909,184)
Other Objects	1,462,803	2,894,554	1,491,084	3,639,723	1,035,402	(2,604,321)
Total Expenditures	25,793,350	30,912,100	32,531,612	36,270,049	24,347,384	(11,922,665)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Appropriation

\$ 36,270,049	\$ 24,347,384	\$ (11,922,665)
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HARRISON SCHOOL DISTRICT TWO
GOVERNMENTAL DESIGNATED-PURPOSE GRANTS
Expenditures by Grant
Adopted FY2025-2026

				Budget		
	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Mid-Year	2025-2026 Adopted	Change
Expenditures						
Title I-Achievement of the Disadvantaged	\$ 3,894,018	\$ 3,564,843	\$ 3,640,049	\$ 4,401,600	\$ 4,121,043	\$ (280,557)
Title I Set-Aside	445,019	419,292	392,167	470,400	-	(470,400)
Title II, Part A	527,281	475,558	557,483	577,500	474,025	(103,475)
Title III Part A ELL	111,941	110,572	157,641	207,900	115,430	(92,470)
Title IV Part A Academic Enrichment	112,958	56,883	-	236,250	246,273	10,023
SPED Idea Part B	2,446,053	2,305,369	2,450,701	3,097,500	3,419,836	322,336
Best Capital Construction	204,001	-	-	-	8,999,228	8,999,228
Carl Perkins Vocational	127,815	143,530	131,519	165,000	122,065	(42,935)
Colorado Early Literacy	612,645	823,356	712,424	750,000	877,694	127,694
ESSER	13,621,611	18,839,821	14,371,158	2,000,000	-	(2,000,000)
Medicaid	338,811	1,077,454	2,008,070	-	-	-
Preschool	101,794	107,243	118,857	92,000	117,539	25,539
School Health Professional	2,446,053	2,305,369	-	300,000	314,745	14,745
Other Grants	803,350	682,810	7,991,543	23,971,899	5,539,506	(18,432,393)
Total Expenditures	\$ 25,793,350	\$ 30,912,100	\$ 32,531,612	\$ 36,270,049	\$ 24,347,384	\$ (11,922,665)

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.

Revenue and expenditures are expected to remain relatively flat in comparison to 2024-2025 budget. Expenditures are expected to exceed revenue, representing a decrease in reserves of \$25,000.

HARRISON SCHOOL DISTRICT TWO
PUPIL ACTIVITY FUND
Schedule of Revenues, Expenditures, and Fund Balances
Adopted FY2025-2026

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	Budget		
				2024-2025 Mid-Year	2025-2026 Adopted	Change
Beginning Fund Balance	\$ 691,535	\$ 515,740	\$ 471,002	\$ 462,170	\$ 473,166	\$ 10,996
Cash Receipts						
Elementary Schools	125,965	120,730	105,888	165,000	175,000	10,000
Middle Schools	60,141	22,973	6,122	75,000	25,000	(50,000)
Senior High Schools	292,132	249,955	279,636	310,000	325,000	15,000
Other Schools/Programs	30,482	35,470	55,806	48,000	76,500	28,500
Total Receipts	508,720	429,128	447,452	598,000	601,500	3,500
Total Resources Available	1,200,255	944,868	918,454	1,060,170	1,074,666	14,496
Cash Disbursements by Program						
Elementary Schools	130,118	125,872	114,799	156,000	175,000	19,000
Middle Schools	45,255	30,695	21,615	75,000	50,000	(25,000)
Senior High Schools	275,565	274,824	268,534	310,000	325,000	15,000
Other Schools	35,709	42,473	50,822	46,000	75,000	29,000
Other Programs	197,868	-	514	2,000	1,500	(500)
Contingency	-	-	-	471,170	448,166	(23,004)
Total Disbursements	684,515	473,864	456,284	1,060,170	1,074,666	14,496
Ending Fund Balance	\$ 515,740	\$ 471,004	\$ 462,170	\$ -	\$ -	\$ -

Total Appropriation

\$ 1,060,170	\$ 1,074,666	\$ 14,496
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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 2024 statutory actual valuation of \$9,261,728,912 is \$555,703,735. Based on this calculation, the District has \$391,638,735 of debt capacity remaining.

The District's long-term debt totals \$164,065,000 as of June 30, 2025. The budgeted amount for this debt service in Fiscal Year 2025-2026 is \$14,392,075. 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.

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 2025-2026.

Bond Redemption Fund - Debt Services Fund (continued)

Bond Redemption Debt Schedule

<u>Fiscal Year</u>		<u>Principal</u>		<u>Interest</u>		<u>Total</u>
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	\$	164,065,000	\$	79,208,675	\$	243,273,675

HARRISON SCHOOL DISTRICT TWO
BOND REDEMPTION FUND
Schedule of Revenues, Expenditures, and Fund Balances
Adopted FY2025-2026

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	Budget		
				2024-2025 Mid-Year	2025-2026 Adopted	Change
Beginning Fund Balance	\$ 13,313,148	\$ 10,854,580	\$ 11,043,623	\$ 11,578,156	\$ 11,903,156	\$ 325,000
Revenue						
Local Property Taxes	14,542,710	14,376,943	14,486,868	14,442,132	14,300,314	(141,818)
Earnings on Investments	22,076	304,463	509,162	350,000	350,000	-
Total Revenue	14,564,786	14,681,406	14,996,030	14,792,132	14,650,314	(141,818)
Transfer from Building Fund	12,434,762	-	-	-	-	-
Total Resources Available	40,312,696	25,535,986	26,039,653	26,370,288	26,553,470	183,182
Expenditures						
Retirement of Bonds	8,150,000	5,595,000	5,825,000	6,060,000	6,355,000	295,000
Interest on Bonds	7,929,238	8,841,200	8,610,227	8,344,050	8,037,075	(306,975)
Early Redemption of Bonds	13,316,856	-	-			-
Bond Issuance						-
and Other Costs	62,022	56,163	24,355	65,000	75,000	10,000
Contingency	-	-	-	11,896,769	12,086,395	189,626
Total Expenditures	29,458,116	14,492,363	14,459,582	26,365,819	26,553,470	187,651
Ending Fund Balance	\$ 10,854,580	\$ 11,043,623	\$ 11,580,072	\$ 4,469	\$ -	\$ (4,469)

Total Appropriation

\$ 26,365,819	\$ 26,553,470	\$ 187,651
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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. Remaining funds to complete projects in 2025-2026 are estimated to be \$751,798, and any remaining project costs will be funded through the Capital Reserve Fund.

HARRISON SCHOOL DISTRICT TWO
BUILDING FUND
Schedule of Revenues, Expenditures, and Fund Balances
Adopted FY2025-2026

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	Budget		
				2024-2025 Mid-Year	2025-2026 Adopted	Change
Beginning Fund Balance	\$ 21,399,735	\$ 78,481,360	\$ 36,607,296	\$ 13,633,526	\$ 751,798	\$ (12,881,728)
Revenue						
Earnings on Investments	(1,153,350)	1,245,846	1,176,612	1,537,000	50,000	(1,487,000)
Bond Principal	90,630,000	-	-	-	-	-
Bond Premium	25,941,084	-	-	-	-	-
Other Revenue	11,151	-	-	-	-	-
Total Revenue	115,428,885	1,245,846	1,176,612	1,537,000	50,000	(1,487,000)
Transfer to Bond Fund	(12,434,763)	-	-	-	-	-
Total Resources Available	124,393,857	79,727,206	37,783,908	15,170,526	801,798	(14,368,728)
Expenditures						
Salaries	159,465	142,412	-	-	-	-
Benefits	36,716	33,323	-	-	-	-
Purchased Services	7,665,281	728,571	3,120,782	-	801,798	801,798
Supplies	3,761	7,905	3,715	-	-	-
Equipment/Buildings	38,047,274	42,207,699	21,025,885	15,170,526	-	(15,170,526)
Contingency	-	-	-	-	-	-
Total Expenditures	45,912,497	43,119,910	24,150,382	15,170,526	801,798	(14,368,728)
Ending Fund Balance	\$ 78,481,360	\$ 36,607,296	\$ 13,633,526	\$ -	\$ -	\$ -

Total Appropriation

\$ 15,170,526	\$ 801,798	\$ (14,368,728)
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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, and in 2025-2026 the District has budgeted a transfer of \$2,400,000 to the Capital Reserve Fund. 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 2025-2026 will be for:

- **Vehicles:** three buses, 2 white fleet vehicles
- **Purchased Services:** parking lot repairs, fence repair and replacement, building repairs and renovations, roof repairs, etc.
- **Sites/Building/Grounds:** roof repairs at Panorama and Sierra. Expenditures are planned in conjunction with funding availability in the Building Fund.

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 RESERVE FUND
Schedule of Revenues, Expenditures, and Fund Balances
Adopted FY2025-2026

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	Budget		
				2024-2025 Mid-Year	2025-2026 Adopted	Change
Beginning Fund Balance	\$ 846,649	\$ 1,484,454	\$ 1,352,113	\$ 2,151,468	\$ 1,848,988	\$ (302,480)
Revenue						
Earnings on Investments	3,889	72,735	155,933	48,000	150,000	102,000
Total Revenue	3,889	72,735	155,933	48,000	150,000	102,000
Transfer From General Fund	1,077,275	1,077,275	2,327,275	2,327,275	2,400,000	72,725
Total Resources Available	1,927,813	2,634,464	3,835,321	4,526,743	4,398,988	(127,755)
Expenditures						
Salaries	33,722	105,303	143,434	156,284	104,692	(51,592)
Benefits	12,078	28,598	38,715	36,334	32,539	(3,795)
Purchased Services	322,548	810,985	-	989,569	2,128,000	1,138,431
Vehicles	75,011	150,068	585,846	610,900	638,000	27,100
Equipment/Buildings	-	187,397	915,858	884,669	1,277,550	392,881
Contingency	-	-	-	1,848,987	218,207	(1,630,780)
Total Expenditures	443,359	1,282,351	1,683,853	4,526,743	4,398,988	(127,755)
Ending Fund Balance	\$ 1,484,454	\$ 1,352,113	\$ 2,151,468	\$ -	\$ -	\$ -

Total Appropriation

\$ 4,526,743	\$ 4,398,988	\$ (127,755)
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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
Schedule of Revenues, Expenditures, and Fund Balances
Adopted FY2025-2026

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	Budget		
				2024-2025 Mid-Year	2025-2026 Adopted	Change
Beginning Fund Balance	\$ 752,678	\$ 192,587	\$ 482,662	\$ 491,155	\$ 364,667	\$ (126,488)
Revenue						
Interest	1,380	16,097	23,762	13,500	25,000	11,500
Public School Lands	81,696	249,504	223,376	79,000	70,000	(9,000)
Other Revenue	-	24,480	-	-		-
Total Revenue	83,076	290,081	247,138	92,500	95,000	2,500
Total Resources Available	835,754	482,668	729,800	583,655	459,667	(123,988)
Expenditures						
Sites	643,081	-	238,582	218,989	250,000	31,011
Other Services	86	6	63	15,000	1,000	(14,000)
Contingency	-	-	-	349,666	208,667	(140,999)
Total Expenditures	643,167	6	238,645	583,655	459,667	(123,988)
Ending Fund Balance	\$ 192,587	\$ 482,662	\$ 491,155	\$ -	\$ -	\$ -

Total Appropriation

\$ 583,655	\$ 459,667	\$ (123,988)
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Charter Schools

Statement of Program

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.

HARRISON SCHOOL DISTRICT TWO
CHARTER SCHOOLS
Schedule of Revenues, Expenditures, and Fund Balances
Adopted FY2025-2026

	Atlas Prep Schools	James Irwin Charter Schools	Vanguard	Total 2025-2026 Adopted
Beginning Fund Balance	\$ 19,029,164	\$ 21,832,963	\$ -	\$ 40,862,127
Revenue				
Local	3,197,598	1,300,362	1,215,520	5,713,480
State	4,727,188	2,513,055	512,500	7,752,743
Federal	1,712,326	94,881	25,000	1,832,207
Total Revenue	9,637,112	3,908,298	1,753,020	15,298,430
Transfer In	12,998,085	16,172,211	19,702,375	48,872,671
Total Resources Available	41,664,361	41,913,472	21,455,395	105,033,228
Expenditures				
Salaries	10,779,343	7,438,310	11,057,787	29,275,440
Benefits	3,079,540	2,557,835	3,698,228	9,335,603
Purchased Services	4,180,246	6,508,728	4,133,994	14,822,968
Supplies and Materials	1,475,494	1,662,966	858,307	3,996,767
Capital Outlay	6,881,793	810,000	490,000	8,181,793
Other/Debt Service	732,170	956,985	554,000	2,243,155
Total Expenditures	27,128,586	19,934,823	20,792,316	67,855,725
Ending Fund Balance	\$ 14,535,775	\$ 21,978,649	\$ 663,079	\$ 37,177,503



UNIFORM BUDGET SUMMARY

**FISCAL YEAR 2025-26
SUMMARY BUDGET**

Harrison School District District Code 0020 Adopted budget Adopted June 5, 2025	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: 12,113								
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		32,558,383	40,862,127	264,472	-	2,965,448	-	473,166
REVENUES								
Local Sources	1000 - 1999	42,405,561	5,713,480	20,000	-	300,000	804,579	601,500
Intermediate Sources	2000 - 2999	0	-	-	-	-	-	-
State Sources	3000 - 3999	137,079,468	7,752,743	-	1,000,000	-	13,026,375	-
Federal Sources	4000 - 4999	2,302,000	1,832,207	-	-	6,011,127	10,516,430	-
TOTAL REVENUES		181,787,029	15,298,430	20,000	1,000,000	6,311,127	24,347,384	601,500
TOTAL BEGINNING FUND BALANCE & REVENUES		214,345,412	56,160,557	284,472	1,000,000	9,276,575	24,347,384	1,074,666
TOTAL ALLOCATIONS TO/FROM OTHER FUNDS	5600,5700, 5800	(48,872,671)	(150,000)	-	-	-	-	-
TRANSFERS TO/FROM OTHER FUNDS	5200 - 5300	(5,200,000)	-	2,800,000	-	-	-	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-	49,022,671	-	-	-	-	-
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)		160,272,741	105,033,228	3,084,472	1,000,000	9,276,575	24,347,384	1,074,666
EXPENDITURES								
Instruction - Program 0010 to 2099								
Salaries	0100	43,467,392	18,869,211	-	-	-	6,374,939	-
Employee Benefits	0200	15,020,079	5,973,863	-	-	-	1,928,650	-
Purchased Services	0300-0500	11,058,710	1,009,041	-	1,000,000	-	9,556,199	-
Supplies and Materials	0600	1,870,488	1,479,979	-	-	-	1,205,099	-
Property	0700	130,941	176,489	-	-	-	1,754,783	-
Other	0800, 0900	1,430,500	791,105	-	-	-	1,035,402	626,500
Total Instruction		72,978,109	28,299,688	-	1,000,000	-	21,855,072	626,500
Supporting Services								
Students - Program 2100								
Salaries	0100	8,530,581	2,652,861	-	-	-	388,293	-
Employee Benefits	0200	2,681,646	851,019	-	-	-	122,396	-
Purchased Services	0300-0500	348,182	236,633	-	-	-	-	-
Supplies and Materials	0600	47,227	655,011	-	-	-	-	-
Property	0700	-	1,000	-	-	-	-	-
Other	0800, 0900	825	250	-	-	-	-	-
Total Students		11,608,461	4,396,774	-	-	-	510,689	-
Instructional Staff - Program 2200								
Salaries	0100	4,284,380	837,504	-	-	-	1,063,348	-
Employee Benefits	0200	1,343,020	285,351	-	-	-	336,255	-
Purchased Services	0300-0500	2,648,451	426,416	-	-	-	-	-
Supplies and Materials	0600	77,600	275,111	-	-	-	-	-
Property	0700	58,452	-	-	-	-	-	-
Other	0800, 0900	31,046	-	-	-	-	-	-
Total Instructional Staff		8,442,949	1,824,382	-	-	-	1,399,603	-
General Administration - Program 2300, including Program 2303 and 2304								
Salaries	0100	600,352	835,023	-	-	-	-	-
Employee Benefits	0200	166,501	240,266	-	-	-	-	-
Purchased Services	0300-0500	256,778	818,690	-	-	-	-	-

**FISCAL YEAR 2025-26
SUMMARY BUDGET**

Harrison School District District Code 0020 Adopted budget Adopted June 5, 2025	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	49 Land Trust Capital Projects	TOTAL
Budgeted Pupil Count: 12,113					
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)	11,903,156	751,798	1,848,988	364,667	91,992,205
REVENUES					
Local Sources	14,650,314	50,000	150,000	25,000	64,720,434
Intermediate Sources	-	-	-	70,000	70,000
State Sources	-	-	-	-	158,858,586
Federal Sources	-	-	-	-	20,661,764
TOTAL REVENUES	14,650,314	50,000	150,000	95,000	244,310,784
TOTAL BEGINNING FUND BALANCE & REVENUES	26,553,470	801,798	1,998,988	459,667	336,302,989
TOTAL ALLOCATIONS TO/FROM OTHER FUNDS	-	-	-	-	(49,022,671)
TRANSFERS TO/FROM OTHER FUNDS	-	-	2,400,000	-	-
Other Sources	-	-	-	-	49,022,671
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)	26,553,470	801,798	4,398,988	459,667	336,302,990
EXPENDITURES					
Instruction - Program 0010 to 2099					
Salaries	-	-	-	-	68,711,542
Employee Benefits	-	-	-	-	22,922,592
Purchased Services	-	-	-	-	22,623,950
Supplies and Materials	-	-	-	-	4,555,566
Property	-	-	-	-	2,062,213
Other	-	-	-	-	3,883,507
Total Instruction	-	-	-	-	124,759,369
Supporting Services					
Students - Program 2100					
Salaries	-	-	-	-	11,571,735
Employee Benefits	-	-	-	-	3,655,062
Purchased Services	-	-	-	-	584,815
Supplies and Materials	-	-	-	-	702,238
Property	-	-	-	-	1,000
Other	-	-	-	-	1,075
Total Students	-	-	-	-	16,515,925
Instructional Staff - Program 2200					
Salaries	-	-	-	-	6,185,232
Employee Benefits	-	-	-	-	1,964,625
Purchased Services	-	-	-	-	3,074,867
Supplies and Materials	-	-	-	-	352,711
Property	-	-	-	-	58,452
Other	-	-	-	-	31,046
Total Instructional Staff	-	-	-	-	11,666,934
General Administration - Program 2300, including Program 2303 and 2304					
Salaries	-	-	-	-	1,435,375
Employee Benefits	-	-	-	-	406,767
Purchased Services	-	-	-	-	1,075,468

**FISCAL YEAR 2025-26
SUMMARY BUDGET**

Harrison School District District Code 0020 Adopted budget Adopted June 5, 2025	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
Supplies and Materials	0600	32,100	75,580	-	-	-	-	-
Property	0700	-	1,500	-	-	-	-	-
Other	0800, 0900	57,000	-	-	-	-	-	-
Total General Administration		1,112,731	1,971,059	-	-	-	-	-
School Administration - Program 2400								
Salaries	0100	8,071,417	2,475,671	-	-	-	74,006	-
Employee Benefits	0200	2,483,760	889,782	-	-	-	22,416	-
Purchased Services	0300-0500	91,419	135,078	-	-	-	-	-
Supplies and Materials	0600	490,827	42,551	-	-	-	-	-
Property	0700	27,700	1,500	-	-	-	-	-
Other	0800, 0900	58,773	4,000	-	-	-	-	-
Total School Administration		11,223,896	3,548,582	-	-	-	96,422	-
Business Services - Program 2500, including Program 2501								
Salaries	0100	1,355,238	1,375,162	-	-	-	105,306	-
Employee Benefits	0200	419,677	418,629	-	-	-	31,897	-
Purchased Services	0300-0500	13,350	3,736,220	-	-	-	-	-
Supplies and Materials	0600	4,200	65,140	-	-	-	-	-
Property	0700	-	10,000	-	-	-	-	-
Other	0800, 0900	1,300	26,000	-	-	-	-	-
Total Business Services		1,793,765	5,631,151	-	-	-	137,203	-
Operations and Maintenance - Program 2600								
Salaries	0100	7,352,916	1,508,097	-	-	-	-	-
Employee Benefits	0200	2,322,621	474,527	-	-	-	-	-
Purchased Services	0300-0500	2,253,330	4,053,036	95,000	-	-	-	-
Supplies and Materials	0600	2,777,914	894,441	3,500	-	-	-	-
Property	0700	162,760	6,031,304	-	-	-	-	-
Other	0800, 0900	5,200	-	-	-	-	-	-
Total Operations and Maintenance		14,874,741	12,961,405	98,500	-	-	-	-
Student Transportation - Program 2700								
Salaries	0100	3,107,640	426,199	-	-	-	-	-
Employee Benefits	0200	924,696	105,761	-	-	-	-	-
Purchased Services	0300-0500	327,662	409,305	-	-	-	-	-
Supplies and Materials	0600	419,500	84,439	-	-	-	-	-
Property	0700	15,000	-	-	-	-	-	-
Other	0800, 0900	(162,550)	-	-	-	-	-	-
Total Student Transportation		4,631,948	1,025,704	-	-	-	-	-

**FISCAL YEAR 2025-26
SUMMARY BUDGET**

Harrison School District District Code 0020 Adopted budget Adopted June 5, 2025	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	49 Land Trust Capital Projects	TOTAL
Supplies and Materials	-	-	-	-	107,680
Property	-	-	-	-	1,500
Other	-	-	-	-	57,000
Total General Administration	-	-	-	-	3,083,790
School Administration - Program 2400					
Salaries	-	-	-	-	10,621,094
Employee Benefits	-	-	-	-	3,395,958
Purchased Services	-	-	-	-	226,497
Supplies and Materials	-	-	-	-	533,378
Property	-	-	-	-	29,200
Other	-	-	-	-	62,773
Total School Administration	-	-	-	-	14,868,900
Business Services - Program 2500, including Program 2501					
Salaries	-	-	-	-	2,835,706
Employee Benefits	-	-	-	-	870,203
Purchased Services	-	-	-	1,000	3,750,570
Supplies and Materials	-	-	-	-	69,340
Property	-	-	-	-	10,000
Other	-	-	-	-	27,300
Total Business Services	-	-	-	1,000	7,563,119
Operations and Maintenance - Program 2600					
Salaries	-	-	104,692	-	8,965,705
Employee Benefits	-	-	32,540	-	2,829,687
Purchased Services	-	-	2,128,000	-	8,529,366
Supplies and Materials	-	-	-	-	3,675,855
Property	-	-	715,550	-	6,909,614
Other	-	-	-	-	5,200
Total Operations and Maintenance	-	-	2,980,781	-	30,915,427
Student Transportation - Program 2700					
Salaries	-	-	-	-	3,533,838
Employee Benefits	-	-	-	-	1,030,458
Purchased Services	-	-	-	-	736,967
Supplies and Materials	-	-	-	-	503,939
Property	-	-	-	-	15,000
Other	-	-	-	-	(162,550)
Total Student Transportation	-	-	-	-	5,657,652

**FISCAL YEAR 2025-26
SUMMARY BUDGET**

Harrison School District District Code 0020 Adopted budget Adopted June 5, 2025	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	52,007	295,712	-	-	-	-	-
Employee Benefits	0200	(27,347)	96,404	-	-	-	-	-
Purchased Services	0300-0500	1,806,142	1,241,997	2,694,836	-	-	-	-
Supplies and Materials	0600	276,791	424,515	-	-	-	-	-
Property	0700	1,117,945	180,000	-	-	-	-	-
Other	0800, 0900	15,869	-	-	-	-	-	-
Total Central Support		3,241,407	2,238,628	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	-	-	152,800	-	-
Supplies and Materials	0600	87,088	-	-	-	3,257,127	-	-
Property	0700	-	20,000	-	-	82,500	-	-
Other	0800, 0900	-	-	-	-	304,000	-	-
Total Other Support		87,088	999,049	-	-	7,110,117	-	-
Enterprise Operations - 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 June 5, 2025	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	49 Land Trust Capital Projects	TOTAL
Central Support - Program 2800, including Program 2801					
Salaries	-	-	-	-	347,719
Employee Benefits	-	-	-	-	69,057
Purchased Services	-	-	-	-	5,742,975
Supplies and Materials	-	-	-	-	701,306
Property	-	-	-	-	1,297,945
Other	-	-	-	-	15,869
Total Central Support	-	-	-	-	8,174,871
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	-	-	-	-	1,131,849
Supplies and Materials	-	-	-	-	3,344,215
Property	-	-	-	-	102,500
Other	-	-	-	-	304,000
Total Other Support	-	-	-	-	8,196,254
Enterprise Operations - 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 June 5, 2025	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		57,642,133	34,599,234	2,793,336	-	7,110,117	2,492,312	-
Property - Program 4000								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-
Purchased Services	0300-0500	1,704,010	1,759,703	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	950,000	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Property		1,704,010	2,709,703	-	-	-	-	-
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	-	810,000	-	-	-	-	-
Other	0800, 0900	6,828	1,421,800	-	-	-	-	-
Total Other Uses		6,828	2,247,100	-	-	-	-	-
TOTAL EXPENDITURES		132,331,079	67,855,725	2,793,336	1,000,000	7,110,117	24,347,384	626,500
APPROPRIATED RESERVES								
Other Reserved Fund Balance - Program 9900	0840	13,908,486	-	291,136	-	2,166,458	-	448,166
Other Restricted Reserves: 932X	0840	-	-	-	-	-	-	-
Reserved Fund Balance - Program 9100	0840	9,333,176	-	-	-	-	-	-
Program 9315	0840	-	-	-	-	-	-	-
Reserve for TABOR 3% - Program 9321	0840	4,700,000	-	-	-	-	-	-
Res. for TABOR - Multi-Year Obligations Program 9322	0840	-	-	-	-	-	-	-
TOTAL RESERVES		27,941,662	-	291,136	-	2,166,458	-	448,166

**FISCAL YEAR 2025-26
SUMMARY BUDGET**

Harrison School District District Code 0020 Adopted budget Adopted June 5, 2025	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	49 Land Trust Capital Projects	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	107,618,913
Property - Program 4000					
Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Purchased Services	-	801,798	-	-	4,265,511
Supplies and Materials	-	-	-	-	-
Property	-	-	1,200,000	250,000	2,400,000
Other	-	-	-	-	-
Total Property	-	801,798	1,200,000	250,000	6,665,511
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	-	-	-	-	810,000
Other	14,392,075	-	-	-	15,820,703
Total Other Uses	14,467,075	-	-	-	16,721,003
TOTAL EXPENDITURES	14,467,075	801,798	4,180,781	251,000	255,764,796
APPROPRIATED RESERVES					
Other Reserved Fund Balance - Program 9900	12,086,395	-	218,207	208,667	29,327,515
Other Restricted Reserves: 932X	-	-	-	-	-
Reserved Fund Balance - Program 9100	-	-	-	-	9,333,176
Program 9315	-	-	-	-	-
Reserve for TABOR 3% - Program 9321	-	-	-	-	4,700,000
Res. for TABOR - Multi-Year Obligations Program 9322	-	-	-	-	-
TOTAL RESERVES	12,086,395	-	218,207	208,667	43,360,691

**FISCAL YEAR 2025-26
SUMMARY BUDGET**

Harrison School District District Code 0020 Adopted budget Adopted June 5, 2025	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		160,272,741	67,855,725	3,084,472	1,000,000	9,276,575	24,347,384	1,074,666
BUDGETED ENDING FUND BALANCE								
Non-spendable fund balance (9900)	6710	-	314,196	-	-	-	-	-
Restricted fund balance (9990)	6720	-	682,250	-	-	-	-	-
TABOR 3% emergency reserve (9321)	6721	-	1,079,300	-	-	-	-	-
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	-	12,973,329	-	-	-	-	-
Unassigned fund balance (9900)	6770	-	22,128,428	-	-	-	-	-
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-
Total Ending Fund Balance		-	37,177,503	-	-	-	-	-
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 June 5, 2025	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	49 Land Trust Capital Projects	TOTAL
TOTAL EXPENDITURES & RESERVES	26,553,470	801,798	4,398,988	459,667	299,125,487
BUDGETED ENDING FUND BALANCE					
Non-spendable fund balance (9900)	-	-	-	-	314,196
Restricted fund balance (9990)	-	-	-	-	682,250
TABOR 3% emergency reserve (9321)	-	-	-	-	1,079,300
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)	-	-	-	-	12,973,329
Unassigned fund balance (9900)	-	-	-	-	22,128,428
Net investment in capital assets (9900)	-	-	-	-	-
Restricted net position (9900)	-	-	-	-	-
Unrestricted net position (9900)	-	-	-	-	-
Total Ending Fund Balance	-	-	-	-	37,177,503
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	Yes

2 STAFF

District Personnel

Employee Groups

The District employs over 1,400 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 director, 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.

STAFFING FTE SUMMARY BY PROGRAM - ALL FUNDS FISCAL YEARS 2021-2022 TO 2025-2026

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Net Change
Administrator	70.25	66.50	69.50	72.00	75.64	3.64
Professional - Instructional	729.54	733.34	761.31	767.94	739.77	(28.17)
Professional - Other	75.58	93.47	106.11	95.14	101.65	6.51
Paraprofessionals	212.86	206.42	245.97	285.68	254.66	(31.03)
Office Administrative Support	86.86	82.57	85.19	84.44	78.82	(5.62)
Crafts, Trades and Services	190.82	197.12	209.91	198.80	191.76	(7.04)
Total Staffing	1,365.91	1,365.91	1,477.99	1,504.00	1,442.30	(61.71)

HARRISON SCHOOL DISTRICT TWO
AUTHORIZED STAFFING FTE BY PROGRAM - ALL FUNDS
ADOPTED FY2025-2026

Harrison School District District Code 0020	General Fund	Nutrition Services Fund	Grants Fund	Capital Reserve Fund	TOTAL
INSTRUCTION					
Program 0010 - 2099					
Instruction	749.25	-	60.49	-	809.74
Total Instruction	749.25	-	60.49	-	809.74
INSTRUCTIONAL SUPPORT					
Program 2100 - 2239					
Students	183.76	-	18.24	-	202.00
Total Instructional Staff	183.76	-	18.24	-	202.00
MISC. SUPPORT SERVICES					
Program 2300 - 3400					
Administration	3.00	-	-	-	3.00
School Administration	112.11	-	1.00	-	113.11
Business Services	17.03	-	1.55	-	18.58
Operations & Maintenance	135.58	-	-	1.00	136.58
Student Transportation	51.11	-	-	-	51.11
Central Support	38.50	-	-	-	38.50
Other Support	-	-	-	-	-
Food Service Operations	-	62.18	-	-	62.18
Community Services	-	-	-	-	-
Education for Adults	2.00	-	5.50	-	7.50
Total Supporting Services	359.33	62.18	8.05	1.00	430.56
TOTAL FTE	1,292.33	62.18	86.79	1.00	1,442.30

**HARRISON SCHOOL DISTRICT TWO
STAFFING FTE SUMMARY BY SCHOOL & DEPARTMENT - BY FUND
FISCAL YEAR 2024-2025 TO 2025-2026**

	FY 2024-2025	FY 2025-2026	Net Change
GENERAL FUND - Fund 10			
Schools	983.86	910.96	(72.90)
Department	291.20	381.37	90.17
Total General Fund	1,275.06	1,292.33	17.27
GRANT - Fund 22			
Schools	113.69	67.38	(46.31)
Department	51.89	19.41	(32.48)
Total Grant	165.58	86.79	(78.79)
NUTRITION - Fund 21			
Schools	51.67	50.60	(1.07)
Department	10.19	11.58	1.39
Total Nutrition	61.86	62.18	0.32
CAPITAL RESERVES - Fund 43			
Department	1.50	1.00	(0.50)
Total Capital Reserve	1.50	1.00	(0.50)
Total School Staffing:	1,149.22	1,028.94	(120.28)
Total Department Staffing:	354.78	413.36	58.58
TOTAL FTE	1,504.00	1,442.30	(61.70)

All Funds Districtwide Staffing: 61.70 FTE Decrease

Significant changes in Staffing for Fiscal Year 2025-2026 include decreases for declining grant revenue projections related to ESSER, Title, and other grants, as well as decreases in budgeted staffing to reduce projected General Fund budget deficit in Fiscal Year 2025-2026. Changes to classification between Schools and Departments were made to align staff under the appropriate budget units. Classification changes were made between Grants Fund and General Fund, most significantly Medicaid related staff which will be reported under the General Fund due to an accounting policy change.

Administration & Professional - Other: 7.04 FTE Increase

An increase of Full-Time Equivalent positions is projected in this category to address emerging administrative and professional needs across the district.

Professional - Instructional: 17.68 FTE Decrease

This decrease is primarily attributed to a reduction in available grant funds, which has necessitated adjustments to staffing levels in order to align with current funding allocations.

Paraprofessionals: 31.05 FTE Decrease

This reduction reflects a district-wide shift from employing FTE paraprofessionals to utilizing contracted services to meet the specific needs of individual schools more effectively and flexibly.

Office Administrative Support & Crafts/Trade Services: 19.46 FTE Decrease

These reductions are the result of ongoing efforts to streamline operations and reallocate resources to meet budget goals and priorities.

HARRISON SCHOOL DISTRICT TWO
STAFFING FTE SUMMARY BY LOCATION - BY FUND
FISCAL YEAR 2024-2025 TO 2025-2026

General Fund	FY25-26 Staffing						FY24-25 Staffing	FY25-26 Staffing	Net Change
	100	200	300	400	500	600			
Schools	Admin	Teachers	Prof	ESP	Office Admin	Crafts/ Trades	Total	Total	
Giberson Elementary	2.00	21.37	-	8.38	2.00	-	35.94	33.75	(2.19)
Stratton Meadows Elementary	2.00	28.00	-	17.04	2.00	-	43.19	49.04	5.85
Centennial Elementary	2.00	26.81	-	11.64	2.00	0.32	43.24	42.77	(0.47)
Monterey Elementary	2.00	18.21	-	5.52	2.00	-	31.41	27.73	(3.68)
Bricker Elementary	2.00	22.00	-	9.22	2.00	-	34.94	35.22	0.28
Oak Creek Elementary	2.00	18.00	-	6.34	2.00	-	35.38	28.34	(7.04)
Wildflower Elementary	2.00	28.49	-	9.28	2.31	-	40.19	42.08	1.89
Turman Elementary	2.00	17.62	-	6.40	2.00	-	31.88	28.02	(3.86)
Otero Elementary	2.00	30.70	-	14.98	1.00	-	47.38	48.68	1.30
Panorama Middle	3.00	26.50	-	10.34	2.00	-	50.74	41.84	(8.90)
Fox Meadow Middle	3.00	27.80	-	12.03	3.00	-	51.99	45.83	(6.16)
Harrison High	5.50	69.94	2.10	16.85	6.00	-	116.60	100.39	(16.21)
Sierra High	5.50	57.00	0.50	15.01	5.00	-	97.06	83.01	(14.05)
Career Readiness Academy	2.00	13.34	-	3.94	1.00	-	20.24	20.28	0.04
Aspire Online Academy	-	9.50	-	0.88	1.00	-	17.11	11.38	(5.73)
Thrive Home School Academy	2.00	12.00	1.00	0.88	2.51	3.50	17.65	21.89	4.24
Mountain Vista Community	3.00	46.61	-	16.48	3.00	-	74.25	69.09	(5.16)
Sand Creek International	3.00	46.41	1.19	9.46	3.00	-	68.67	63.06	(5.61)
Soaring Eagles Community	4.00	45.48	-	8.45	3.00	0.26	64.81	61.19	(3.62)
Carmel Community	3.00	41.10	-	10.28	3.00	-	61.19	57.38	(3.81)
<i>Total Schools FTE - General:</i>	52.00	606.88	4.79	193.40	49.82	4.08	983.86	910.96	(72.90)

HARRISON SCHOOL DISTRICT TWO
STAFFING FTE SUMMARY BY LOCATION - BY FUNDS
FISCAL YEAR 2024-2025 TO 2025-2026

General Fund	FY25-26 Staffing						FY24-25 Staffing	FY25-26 Staffing	Net Change
	100	200	300	400	500	600			
Department	Admin	Teachers	Prof	ESP	Office Admin	Crafts/ Trades	Total	Total	
District Wide	-	-	-	-	-	-	-	-	-
Board Of Education	-	-	-	-	-	-	-	-	-
Superintendent	1.00	-	-	-	1.00	-	2.00	2.00	-
Research, Data & Accountability	1.00	-	2.00	-	1.00	-	3.00	4.00	1.00
Curriculum, Instruction, Assessment	1.00	4.00	3.00	-	1.00	-	7.50	9.00	1.50
Student Support	1.00	-	5.00	1.00	2.00	-	7.00	9.00	2.00
Human Resources	2.00	0.50	3.00	-	8.00	-	11.50	13.50	2.00
Communications	2.00	-	2.00	-	1.00	-	4.00	5.00	1.00
Finance Center	3.00	-	10.03	-	3.00	2.00	12.30	18.03	5.73
Technology	-	-	16.00	-	1.00	-	17.00	17.00	-
Special Education	1.00	60.80	5.50	24.75	3.00	-	95.26	95.05	(0.21)
Professional Development	-	-	-	-	-	-	-	-	-
Career Technical Education	-	1.50	2.00	-	-	-	2.00	3.50	1.50
Security	1.00	-	1.00	-	-	14.00	4.00	16.00	12.00
CLDE	1.00	1.00	1.00	-	1.00	-	4.00	4.00	-
Guidance	-	-	-	-	-	-	-	-	-
Avid Instructional & Support	-	-	-	-	-	-	-	-	-
Health Services	-	5.00	-	-	-	-	5.00	5.00	-
Teaching And Learning	2.00	-	-	-	1.00	-	3.00	3.00	-
Gifted Education	0.18	-	-	-	-	-	0.75	0.18	(0.57)
Legal Services	-	-	1.00	-	-	-	1.00	1.00	-
Wrap-Around Services	1.00	1.00	2.00	-	0.50	-	0.50	4.50	4.00
Adult And Community Education	-	-	1.00	-	1.00	-	2.00	2.00	-
Teaching And Learning-Its	1.00	-	-	-	0.50	-	0.50	1.50	1.00
College Career	-	0.50	1.00	-	-	-	1.50	1.50	-
Heath & Wellness	-	-	-	-	-	-	1.00	-	(1.00)
Operations	0.50	-	7.50	-	1.00	106.50	40.50	115.50	75.00
Transportation	2.00	-	3.00	16.43	3.00	26.68	63.64	51.11	(12.53)
Warehouse	-	-	-	-	-	-	2.00	-	(2.00)
Nutrition Services	-	-	-	-	-	-	0.25	-	(0.25)
<i>Total Department FTE - General:</i>	20.68	74.30	66.03	42.18	29.00	149.18	291.20	381.37	90.17

HARRISON SCHOOL DISTRICT TWO
STAFFING FTE SUMMARY BY LOCATION - BY FUNDS
FISCAL YEAR 2024-2025 TO 2025-2026

Grants	FY25-26 Staffing						FY24-25 Staffing	FY25-26 Staffing	
	100	200	300	400	500	600			
Schools	Admin	Teachers	Prof	ESP	Office Admin	Crafts/ Trades	Total	Total	Net Change
Giberson Elementary	-	3.63	-	-	-	-	6.86	3.63	(3.23)
Stratton Meadows Elementary	-	1.00	-	-	-	-	8.74	1.00	(7.74)
Centennial Elementary	-	2.09	-	0.90	-	-	7.48	2.99	(4.49)
Monterey Elementary	-	1.20	-	1.76	-	-	4.71	2.96	(1.75)
Bricker Elementary	-	1.00	-	1.76	-	-	5.12	2.76	(2.36)
Oak Creek Elementary	-	-	-	0.88	-	-	2.99	0.88	(2.11)
Wildflower Elementary	-	0.46	-	0.88	-	-	4.06	1.34	(2.72)
Turman Elementary	-	0.15	-	0.88	-	-	2.67	1.03	(1.64)
Otero Elementary	-	2.30	-	-	-	-	5.87	2.30	(3.57)
Panorama Middle	-	6.50	-	-	-	-	8.49	6.50	(1.99)
Fox Meadow Middle	-	5.00	-	-	-	-	9.07	5.00	(4.07)
Harrison High	-	8.00	-	0.94	-	-	8.92	8.94	0.02
Sierra High	-	7.00	-	-	-	-	7.00	7.00	-
Career Readiness Academy	-	-	-	-	-	-	1.00	-	(1.00)
Aspire Online Academy	-	-	-	-	-	-	0.39	-	(0.39)
Thrive Home School Academy	-	-	-	-	-	-	-	-	-
Mountain Vista Community	-	4.14	-	-	-	-	7.99	4.14	(3.85)
Sand Creek International	-	2.90	-	3.76	-	-	8.13	6.66	(1.47)
Soaring Eagles Community	-	0.52	-	0.94	-	-	5.61	1.46	(4.15)
Carmel Community	-	7.90	-	0.88	-	-	9.47	8.78	(0.69)
<i>Total Schools FTE - Grants:</i>	-	53.80	-	13.58	-	-	113.69	67.38	(46.31)

HARRISON SCHOOL DISTRICT TWO
STAFFING FTE SUMMARY BY LOCATION - BY FUNDS
FISCAL YEAR 2024-2025 TO 2025-2026

Grants	FY25-26 Staffing						FY24-25	FY25-26	
	100	200	300	400	500	600	Staffing	Staffing	
Department	Admin	Teachers	Prof	ESP	Office Admin	Crafts/ Trades	Total	Total	Net Change
District Wide	-	-	-	-	-	-	4.10	-	(4.10)
Board Of Education	-	-	-	-	-	-	-	-	-
Superintendent	-	-	-	-	-	-	-	-	-
Research, Data & Accountability	-	-	-	-	-	-	-	-	-
Curriculum, Instruction, Assessment	-	1.00	-	-	-	-	4.70	1.00	(3.70)
Student Support	-	-	-	-	-	-	1.00	-	(1.00)
Human Resources	-	-	-	-	-	-	-	-	-
Communications	-	-	-	-	-	-	1.00	-	(1.00)
Finance Center	-	-	2.55	-	-	-	2.70	2.55	(0.15)
Technology	-	-	-	-	-	-	-	-	-
Special Education	1.00	3.20	1.00	-	-	-	16.29	5.20	(11.09)
Professional Development	-	-	-	-	-	-	-	-	-
Career Technical Education	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-
Culturally & Linguistically Diverse Ed	-	-	1.60	-	-	-	1.60	1.60	-
Guidance	-	-	-	-	-	-	1.00	-	(1.00)
Avid Instructional & Support	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-
Teaching And Learning	-	0.60	-	-	-	-	1.00	0.60	(0.40)
Gifted Education	0.46	-	-	-	-	-	-	0.46	0.46
Legal Services	-	-	-	-	-	-	-	-	-
Wrap-Around Services	-	-	1.50	-	-	-	4.50	1.50	(3.00)
Adult And Community Education	-	-	-	5.50	-	-	5.00	5.50	0.50
Teaching And Learning-Its	-	-	1.00	-	-	-	-	1.00	1.00
College Career	-	-	-	-	-	-	-	-	-
Heath & Wellness	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	9.00	-	(9.00)
Transportation	-	-	-	-	-	-	-	-	-
<i>Total Department FTE - Grants:</i>	1.46	4.80	7.65	5.50	-	-	51.89	19.41	(32.48)

HARRISON SCHOOL DISTRICT TWO
STAFFING FTE SUMMARY BY LOCATION - BY FUNDS
FISCAL YEAR 2024-2025 TO 2025-2026

Nutrition	FY25-26 Staffing						FY24-25	FY25-26	
	100	200	300	400	500	600	Staffing	Staffing	
Schools	Admin	Teachers	Prof	ESP	Office Admin	Crafts/ Trades	Total	Total	Net Change
Giberson Elementary	-	-	0.88	-	-	1.38	2.95	2.26	(0.69)
Stratton Meadows Elementary	-	-	0.88	-	-	0.69	1.57	1.57	-
Centennial Elementary	-	-	1.88	-	-	1.38	3.64	3.26	(0.38)
Monterey Elementary	-	-	0.88	-	-	1.38	2.26	2.26	-
Bricker Elementary	-	-	0.88	-	-	0.94	2.51	1.82	(1.57)
Oak Creek Elementary	-	-	0.88	-	-	1.38	1.57	2.26	0.69
Wildflower Elementary	-	-	0.88	-	-	1.63	2.51	2.51	-
Turman Elementary	-	-	0.88	-	-	1.38	1.57	2.26	0.69
Otero Elementary	-	-	0.88	-	-	1.38	2.51	2.26	(0.25)
Panorama Middle	-	-	1.00	-	-	2.32	3.32	3.32	-
Fox Meadow Middle	-	-	1.00	-	-	0.94	2.63	1.94	(0.69)
Harrison High	-	-	1.00	-	-	3.45	5.14	4.45	(0.69)
Sierra High	-	-	1.00	-	-	2.32	2.63	3.32	0.69
Career Readiness Academy	-	-	-	-	-	0.25	-	0.25	0.25
Aspire Online Academy	-	-	-	-	-	-	-	-	-
Thrive Home School Academy	-	-	0.88	-	-	-	0.69	0.88	0.19
Mountain Vista Community	-	-	1.00	-	-	2.76	3.07	3.76	0.69
Sand Creek International	-	-	1.00	-	-	2.76	3.76	3.76	-
Soaring Eagles Community	-	-	1.00	-	-	3.70	4.70	4.70	-
Carmel Community	-	-	1.00	-	-	2.76	3.76	3.76	-
<i>Total Schools FTE - Nutrition:</i>	-	-	17.80	-	-	32.80	51.67	50.60	(1.07)
Departments									
Gorman Education Center	-	-	0.88	-	-	0.69	1.56	1.57	0.01
Nutrition Services	1.00	-	4.00	-	-	5.01	8.63	10.01	1.39
<i>Total Department FTE - Nutrition:</i>	1.00	-	4.88	-	-	5.70	10.19	11.58	1.39

HARRISON SCHOOL DISTRICT TWO
STAFFING FTE SUMMARY BY LOCATION - BY FUNDS
FISCAL YEAR 2024-2025 TO 2025-2026

Capital Reserve	FY25-26 Staffing						FY24-25 Staffing	FY25-26 Staffing	
	100	200	300	400	500	600			
Department	Admin	Teachers	Prof	ESP	Office Admin	Crafts/ Trades	Total	Total	Net Change
Operations	0.50	-	0.50	-	-	-	1.50	1.00	(0.50)
<i>Total Department FTE:</i>	0.50	-	0.50	-	-	-	1.50	1.00	(0.50)
Total FTE Schools - All Funds:	52.00	660.67	22.59	206.98	49.82	36.88	1,149.22	1,028.94	(120.28)
Total FTE Departments - All Funds:	23.64	79.10	79.06	47.68	29.00	154.88	354.78	413.36	58.58
TOTAL FTE:	75.64	739.77	101.65	254.66	78.82	191.76	1,504.00	1,442.30	(61.70)



OTHER INFORMATION

HARRISON SCHOOL DISTRICT TWO
SUMMARY OF EXPENDITURES BY SCHOOL
GENERAL FUND
Adopted FY2025-2026

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
<u>Elementary Schools</u>					
Giberson Elementary School	\$ 2,325,515	\$ 2,107,504	\$ 2,369,523	\$ 2,578,903	\$ 2,700,355
Stratton Meadows Elementary School	2,305,827	2,460,750	3,088,959	3,118,903	3,448,539
Centennial Elementary School	2,580,095	2,889,634	2,986,057	3,145,734	3,234,654
Monterey Elementary School	1,755,518	1,841,261	2,069,756	2,533,801	2,188,823
Bricker Elementary School	2,059,818	2,303,409	2,800,244	2,703,820	2,653,576
Oak Creek Elementary School	1,891,340	2,166,044	2,683,129	2,735,324	2,367,849
Wildflower Elementary School	2,473,742	2,828,577	3,195,816	3,155,087	3,352,877
Turman Elementary School	2,059,408	2,282,069	2,358,344	2,642,164	2,389,532
Otero Elementary School	2,024,498	2,847,262	3,291,723	3,771,927	3,681,928
<u>Middle Schools</u>					
Panorama Middle School	3,513,666	3,546,619	3,996,755	3,929,123	3,501,633
Fox Meadow Middle School	3,485,779	3,325,258	3,650,432	4,103,844	4,006,389
<u>High School</u>					
Harrison High School	7,751,241	7,933,150	9,128,774	9,084,882	9,375,591
Sierra High School	6,438,780	6,789,864	7,499,094	7,845,687	8,233,162
<u>K-8 Schools</u>					
Mountain Vista Community School	3,965,435	4,535,234	5,032,738	5,403,012	5,508,927
Sand Creek International School	4,564,674	4,699,691	5,570,413	5,510,818	5,584,495
Soaring Eagles Community School	3,020,423	3,464,593	4,441,804	5,197,748	5,477,695
Carmel Community School	2,124,892	3,834,163	4,222,024	4,505,451	4,624,099
<u>Other Schools</u>					
Career Readiness Academy	484,706	476,430	640,970	1,636,942	1,842,999
Aspire Online Academy	16,300	187,922	74,391	1,539,922	1,169,004
Thrive Home School Academy	1,409,424	1,535,642	1,373,189	2,217,059	1,923,890
Total Schools Expenditures	\$ 56,251,081	\$ 62,055,076	\$ 70,474,135	\$ 77,360,151	\$ 77,266,017

HARRISON SCHOOL DISTRICT TWO
SUMMARY OF EXPENDITURES BY DEPARTMENT
GENERAL FUND
Adopted FY2025-2026

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
<u>Instructional Department</u>					
Research, Data & Accountability	\$ 479,546	\$ 375,783	\$ 549,556	\$ 479,695	\$ 596,881
Curriculum, Instruction, Assessment	1,090,802	1,569,766	1,530,193	2,036,843	2,148,617
Co-Curricular	1,525	99	1,705,579	1,531,288	354,933
Special Education	7,904,734	8,915,648	9,852,932	16,126,530	12,134,572
Professional Development	62,874	62,641	312,258	60,415	54,050
Career Technical Education	380,352	259,367	465,939	649,983	547,186
Culturally & Linguistically Diverse Ed	297,491	364,526	386,681	597,830	491,044
Guidance	90,660	7,931	34,500	34,500	25,287
Avid Instructional & Support	123,930	106,197	235,217	142,711	93,059
Health Services	260,857	258,124	390,122	427,977	415,188
Teaching And Learning	362,364	676,696	550,432	600,670	944,222
Gifted Education	115,005	118,141	102,075	238,094	115,868
Adult And Community Education	-	-	205,645	221,693	208,598
College Career	1,504,780	1,117,399	1,059,257	664,339	612,228
Total Instructional Departments	\$ 11,582,593	\$ 3,346,904	\$ 13,832,356	\$ 23,812,568	\$ 18,741,733
<u>Support Department</u>					
District Wide	\$ 3,302,324	\$ 5,916,553	\$ 2,440,506	\$ 4,530,812	\$ 2,642,371
Board Of Education	345,204	352,145	313,489	280,489	237,000
Superintendent	627,352	833,241	543,348	552,299	571,045
Student Support	788,982	807,214	909,025	877,701	881,363
Human Resources	1,198,254	1,321,363	1,676,885	1,798,494	4,807,182
Communications	555,192	657,193	750,980	876,477	817,294
Finance Center	1,345,302	1,510,596	1,509,447	1,622,819	2,181,813
Technology	2,562,901	2,798,162	3,048,187	3,425,416	3,605,614
Security	536,171	553,650	712,449	826,130	1,460,399
Legal Services	-	136,049	229,585	248,548	251,802
Wrap-Around Services	-	-	62,777	2,072,054	565,700
Teaching And Learning-Its	-	-	-	154,871	734,657
Health & Wellness	142,769	89,890	111,626	565,326	3,071
Operations	2,623,064	2,918,715	7,155,090	7,918,923	13,146,179
Transportation	2,822,554	3,018,391	4,396,550	5,509,510	4,470,998
Warehouse	156,560	164,147	174,131	176,800	-
Nutrition Services	15,154	16,434	105,415	111,659	-
Total Support Departments	\$ 17,021,783	\$ 21,093,743	\$ 24,139,490	\$ 31,548,328	\$ 36,376,488
Total Departments	\$ 28,604,376	\$ 24,440,647	\$ 37,971,846	\$ 55,360,896	\$ 55,118,221