



Fiscal Year 2026-2027
Proposed Budget

From July 1, 2026 through June 30, 2027

April 30th, 2026

HARRISON SCHOOL DISTRICT TWO
FY2026-2027 PROPOSED BUDGET

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HARRISON SCHOOL DISTRICT TWO
FY2026-2027 PROPOSED BUDGET

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RESOLUTION
APPROPRIATION LEVELS BUDGETED FOR THE
FISCAL YEAR BEGINNING JULY 1, 2026 AND
ENDING JUNE 30, 2027

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 4, 2026 for the current fiscal year beginning July 1, 2026 and ending June 30, 2027.

Fund	Proposed Budget FY2026-2027		Adopted Budget FY2026-2027	
	Fund Balance and Anticipated Revenues	June Modification Amounts	Total Appropriation by Fund	
General Fund	\$ 159,908,626	\$ -	\$ 159,908,626	
Insurance Reserve	2,883,713	-	2,883,713	
Special Revenue Funds:				
Nutrition Services	9,073,007	-	9,073,007	
Governmental Designated-				
Purpose Grants	17,708,468	-	17,708,468	
Pupil Activity	905,084	-	905,084	
Bond Redemption	26,803,915	-	26,803,915	
Capital Projects Fund:				
Building	-	-	-	
Capital Reserve	3,872,726	-	3,872,726	
Land Acquisition Fund	404,620	-	404,620	
Proprietary Fund:				
Health Insurance - Internal				
Service	10,050,000	-	10,050,000	
TOTAL BUDGET	<u>\$ 221,560,159</u>	<u>\$ -</u>	<u>\$ 221,560,159</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, 2026 AND
ENDING JUNE 30, 2027

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 2026-2027 beginning fund balance for the following funds for the purposes set forth:

- * General Fund, in the amount \$7,977,024 to spend down beginning fund balance.
- * Nutrition Services Fund, in the amount \$388,172 to spend down beginning fund balance.
- * Pupil Activity Fund, in the amount \$60,000 to spend down beginning fund balance.
- * Capital Reserve Fund, in the amount \$1,274,369 to spend down beginning fund balance.
- * Land Acquisition Fund, in the amount \$157,900 to spend down beginning fund balance.

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



April 30, 2026

Transmittal of the Proposed Budget for Fiscal Year 2026-2027

We are pleased to submit to you the proposed budget for fiscal year 2026-2027 (July 1, 2026 – June 30, 2027). 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 2026-2027 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
PROPOSED BUDGET 2026-2027**

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

Health Insurance Fund is an internal service fund which is used to account for the financing of the self funded health and dental insurance programs of the District.

HARRISON SCHOOL DISTRICT TWO
BUDGET DEVELOPMENT
PROPOSED BUDGET 2026-2027

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 \$33.6 million in Fiscal Year 2026-2027. Property taxes provide nearly 98 percent of the funding for the Bond Redemption Fund, estimated to be \$14.4 million in Fiscal Year 2026-2027. 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 2026-2027.

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 \$12,406, and the District estimates to receive \$125.1 million in state equalization funding for Fiscal Year 2026-2027. 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 \$9.4 million to be received from the state for these programs in Fiscal Year 2026-2027.

A portion of funding for the Governmental Designated Purpose Grants Fund is provided from state sources. These include such programs as Colorado early literacy, Adult Education, School Health Professional, and BEST Capital construction. The District estimates \$7.3 million in state grant revenue in Fiscal Year 2026-2027.

**HARRISON SCHOOL DISTRICT TWO
BUDGET DEVELOPMENT
PROPOSED BUDGET 2026-2027**

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 \$6.3 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 \$9.8 million. Federal sources of revenue for the General Fund provide \$2.4 million which includes Medicaid, Title VIII Impact Aid, ROTC and Federal Forest and Mineral funding.

Transfers to Other Funds

The District plans to transfer \$54.3 million from the General Fund to other funds:

Capital Reserve \$2,400,000
Insurance Reserve \$2,600,000
Charter Schools \$49,306,422

ENROLLMENT

In 2026-2027 Harrison School District expects an overall decrease in Kindergarten through 12th grade funded pupil count of 334.2, to 11,705.4 students. The Public School Finance Act has allowed for districts with declining enrollment to utilize up to five years of averaging in calculating the funded pupil count. The intent is to help reduce the financial impact of lost funding of students and spread the loss of funding over that five year period. D2 has experienced declining enrollment over the past years, and utilizing pupil count averaging has helped to reduce the negative impact of decreased funding.

In 2026-2027 the Colorado Department of Education will continue to phase-in implementation of a new funding formula under HB25-1320. The new formula is projected to provide higher per-pupil funding to the District, but will reduce the years used in averaging to calculate the funded pupil count. The current year phase in was set at 30% of full implementation, with a reduction of years used in averaging funded pupil count from four to three years.

A large portion of the students enrolled in D2 are considered to be at-risk of successfully completing their education. In 2026-2027 it is projected that 8,361 students in D2 will be considered at-risk, representing 71.6 percent of District pupil count, which is significantly higher than the state-wide average of 46.8 percent. The formula to calculate program revenue to be received from the Colorado Department of Education includes an additional \$2,222.93 for at-risk students, or approximately \$18.6 million in 2026-2027, under HB25-1320.

**HARRISON SCHOOL DISTRICT TWO
BUDGET DEVELOPMENT
PROPOSED BUDGET 2026-2027**

EXPENDITURES

Salaries

Salaries are the largest component of District expenditures. General Fund salaries are estimated to be \$82.0 million, or approximately 59.3% percent of the Fiscal Year 2026-2027 budget. This represents an increase of \$2.3 million from the 2025-2026 mid-year budget. The majority of this increase is attributable to a new salary schedule approved for adoption beginning in Fiscal Year 2026-2027. The new salary schedule was developed to maintain the competitiveness of the District compensation model, and provides targeted increases for Teachers, Special Service Providers, and Administrators. The budgeted FTE (full time equivalent) positions of 1,466.25 represents an increase of 24.36 FTE from the 2025-2026 budget.

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

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Net Change
Administrator	66.50	69.50	72.00	75.64	75.00	(0.64)
Professional - Instructional	733.34	761.31	767.94	739.77	753.61	13.84
Professional - Other	93.47	106.11	95.14	101.65	91.34	(10.30)
Paraprofessionals	206.42	245.97	285.68	254.66	283.75	29.10
Office Administrative Support	82.57	85.19	84.44	78.82	75.50	(3.32)
Crafts, Trades and Services	197.12	209.91	198.80	191.76	187.44	(4.32)
Total Staffing	1,379.42	1,477.99	1,504.00	1,442.30	1,466.65	24.36

Employee Benefits

General Fund employee benefits are budgeted to be \$25.6 million in 2026-2027, 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 2026-2027 is at 21.40 percent for PERA and the Medicare rate will remain at 1.45 percent.

Medical insurance options are provided for employees of the District. The benefit amount is based on the type of coverage and plan chosen. The District provides health insurance through a self funded plan, utilizing Pinnacle Advanced Primary Care. The Health Insurance Fund records employee premiums as revenue while claims and other costs are recorded as expenses. The 2026-2027 benefit rate for employees under the 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 are under the same plan.

Benefit options for Dental, Life and Long-Term Disability insurance are also provided for most employees. The dental insurance plan is also self funded and reported in the Health Insurance Fund. The rates for these benefits are not projected to significantly change.

**HARRISON SCHOOL DISTRICT TWO
BUDGET DEVELOPMENT
PROPOSED BUDGET 2026-2027**

Operating Budget

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

Purchased Services: \$40.5 million - Includes costs of contracted staff and substitutes, software subscriptions for curriculum and support functions, repairs and maintenance of vehicles and buildings, insurance, and medical claims.

Supplies: \$10.6 million - Costs include instructional supplies, utilities, information technology non-capital equipment, operations non-capital equipment and supplies, food for nutrition services, athletics and other pupil activities supplies.

Equipment: \$5.7 million – Includes costs of site renovations, buses and operations vehicles.

Other Objects: \$17.4 million - Primarily consists of bond principal and interest debt service reported in the Bond Redemption Fund.

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 Debt Service as well as the required minimum 3% 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 \$9,685,869, 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 unassigned General Fund contingency reserve budget of \$7,153,203. 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
Proposed FY2026-2027

	2022-2023	2023-2024	2024-2025	Budget		
				2025-2026	2026-2027	Change
	Actual	Actual	Actual	Mid-Year	Proposed	
Beginning Fund Balance	\$ 127,869,021	\$ 87,700,490	\$ 69,522,599	\$ 54,139,254	\$ 46,318,024	\$ (7,821,230)
Revenue						
Local	45,221,582	48,924,537	55,941,293	70,716,999	69,908,210	(808,789)
State	124,966,616	141,781,655	160,576,310	149,967,307	146,110,688	(3,856,619)
Federal	33,096,439	31,453,790	21,312,764	19,079,557	18,579,660	(499,897)
Transfers	(41,299,491)	(45,381,978)	(47,720,416)	(47,607,288)	(49,306,422)	(1,699,134)
Total Revenue	161,985,146	176,778,004	190,109,951	192,156,575	185,292,136	(6,864,439)
Total Resources Available	289,854,167	264,478,494	259,632,550	246,295,829	231,610,160	(14,685,669)
Expenditures						
Salaries	71,668,676	81,400,406	88,176,018	90,604,774	91,769,598	1,164,824
Benefits	26,009,764	24,301,736	27,439,713	28,353,057	28,634,984	281,927
Purchased Services	28,441,371	32,481,175	46,307,197	47,986,578	40,473,753	(7,512,825)
Supplies	11,119,111	11,608,829	8,097,944	11,132,063	10,741,558	(390,505)
Capital Outlay	46,913,072	28,669,359	17,335,166	6,151,411	5,788,324	(363,087)
Other	18,001,683	16,494,390	18,153,083	17,324,950	17,378,646	53,696
Total Expenditures	202,153,677	194,955,895	205,509,121	201,552,833	194,786,862	(6,765,971)
Ending Fund Balance	\$ 87,700,490	\$ 69,522,599	\$ 54,123,428	\$ 44,742,996	\$ 36,823,298	\$ (7,919,699)

HARRISON SCHOOL DISTRICT TWO
TOTAL PROGRAM FUNDING & PROPERTY TAX REVENUE SUMMARY
PROPOSED BUDGET FY2026-2027

	Mid-Year FY25-26	Proposed FY26-27	Difference
Pupil Count:			
FY 23 October 1, Pupil Count (FTE)	12,298.5		
FY 24 October 1, Pupil Count (FTE)	12,050.0		
FY 25 October 1, Pupil Count (FTE)	11,891.0	11,891.0	
FY 26 October 1, Pupil Count (FTE)	11,607.0	11,607.0	
FY 27 October 1, Pupil Count (FTE) - ESTIMATED		11,383.4	
3-Year Average (Reduced from 4-Year in 25-26)	11,961.6	11,627.1	(334.5)
Full Day K Factor	2	2.32	
Online Count	76	76	
Extended HS	0	0	
Funded Pupil Count (FPC)	12,039.6	11,705.4	(334.2)
Per-Pupil Funding:			
Per-Pupil Funding Rate	11,978.06	12,405.74	
Total Program Funding:			
Per-Pupil Funding Net of Negative Factor	144,214,604	145,214,125	999,521
Property Tax Revenue	19,219,713	18,659,810	(559,903)
Specific Ownership Tax Revenue	1,390,311	1,432,020	41,709
State Equalization	123,604,580	125,122,295	1,517,715
Net Total Program Funding	144,214,604	145,214,125	999,521

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 FY25-26	Proposed FY26-27	Difference
Net Assessed Valuation	1,222,628,020	1,187,010,829	(35,617,191)
Mill Levies			
Total Program	15.72	15.72	-
Voter Approved Overrides (TBD)	12.231	12.776	0.55
Abatement (TBD)	0.219	0.2	(0.02)
Bond (TBD)	11.819	12.173	0.35
	39.989	40.869	0.88
Tax Revenue			
General Fund	19,219,712	18,659,810	(559,902)
Abatement	267,756	237,402	(30,354)
Voter Approved Overrides	14,953,963	15,165,250	211,287
Total General Fund	34,441,431	34,062,462	(378,969)
Bond	14,450,241	14,449,483	(758)
	48,891,672	48,511,945	(379,727)

General Fund

Statement of Program

The General Fund is the primary operating fund because it accounts for all financial resources used to provide governmental 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 prior year, with a total increase to net Revenues & Transfers Out of \$29,494.

The majority of the expenditures in the general fund are Salaries and Benefits of \$107,638,901, representing 77.79% of total expenditures, and an increase of \$2,927,892 from the prior year. Other expenditures are budgeted to decrease by \$918,232.

Revenues are budgeted to be under expenditures by \$7,943,811, 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
Proposed FY2026-2027

	2022-2023	2023-2024	2024-2025	Budget		
				2025-2026	2026-2027	Change
	Actual	Actual	Actual	Mid-Year	Proposed	
Beginning Fund Balance	\$ 32,445,586	\$ 33,748,541	\$ 37,553,186	\$ 34,887,123	\$ 29,482,883	\$ (5,404,240)
Local Revenue						
Property Tax	19,227,507	21,410,552	30,382,775	34,338,606	33,566,800	(771,806)
Specific Ownership Taxes	3,554,254	3,509,386	3,940,478	5,000,000	5,000,000	-
Investment Earnings	902,456	1,453,158	2,265,369	1,550,000	1,550,000	-
Indirect Costs & Overhead	3,031,206	1,788,938	942,882	1,100,000	1,200,000	100,000
Services Provided Charter Schools	613,306	1,570,684	986,869	1,042,000	1,037,000	(5,000)
Other Local	299,269	1,349,353	1,232,645	730,000	1,145,000	415,000
Total Local Revenue	27,627,998	31,082,071	39,751,019	43,760,606	43,498,800	(261,806)
State Revenue						
State Equalization	110,270,810	126,103,586	129,230,256	123,904,580	125,122,295	1,217,715
PERA On-Behalf Payment	3,960,297	318,665	1,451,898	1,500,000	1,500,000	-
ELPA	391,627	450,631	494,566	528,827	555,269	26,442
Special Education	4,771,789	5,008,350	6,063,861	6,532,945	6,728,933	195,988
Career and Technical Education	89,163	64,029	80,687	80,000	80,000	-
Universal Preschool	-	-	1,073,109	1,100,000	1,100,000	-
Transportation	664,441	131,650	128,785	948,011	1,027,869	79,858
Gifted Education	127,685	784,297	969,687	134,357	128,000	(6,357)
Read Act	534,156	1,670,598	1,605,431	504,000	500,000	(4,000)
Charter Capital Construction	1,525,669	526,419	609,655	1,583,212	1,660,000	76,788
Other State Revenue	60,274	69,024	78,424	125,000	400,000	275,000
Total State Revenue	122,395,911	135,127,249	141,786,358	136,940,932	138,802,366	1,861,434
Federal Revenue	241,868	303,897	4,010,138	2,302,000	2,431,000	129,000
Total Revenue	150,265,777	166,513,217	185,547,514	183,003,538	184,732,166	1,728,628
Transfers Out	(44,032,838)	(49,729,253)	(53,067,691)	(52,607,288)	(54,306,422)	(1,699,134)
Total Revenue & Transfers Out	\$ 106,232,939	\$ 116,783,964	\$ 132,479,823	\$ 130,396,250	\$ 130,425,744	\$ 29,494

HARRISON SCHOOL DISTRICT TWO
GENERAL FUND (Risk Mgmt Fund not Included)
Schedule of Revenues, Expenditures, Fund Balance and Reserves
Proposed FY2026-2027

	2022-2023	2023-2024	2024-2025	Budget		
				2025-2026	2026-2027	Change
	Actual	Actual	Actual	Mid-Year	Proposed	
Salaries						
Administrator	\$ 7,062,679	\$ 7,732,527	\$ 8,433,875	\$ 9,016,613	\$ 9,114,019	\$ 97,407
Professional - Instructional	35,493,677	40,375,653	44,225,737	45,834,756	47,896,531	2,061,775
Professional - Other	4,545,919	5,233,433	6,027,080	5,213,513	5,236,557	23,043
Paraprofessionals	5,153,567	5,902,268	8,204,951	8,129,826	7,796,507	(333,319)
Administrative & Office Support	3,564,074	4,011,272	4,353,758	4,202,306	3,991,385	(210,920)
Crafts, Trades, & Services	5,285,427	6,456,396	7,312,872	7,302,607	7,984,094	681,486
Total Salaries	61,105,343	69,711,549	78,558,273	79,699,621	82,019,093	2,319,473
Benefits						
PERA and Medicare	13,448,978	14,994,641	16,916,679	17,494,067	\$ 18,003,191	509,124
PERA On-Behalf Payment	3,960,297	318,665	1,451,898	1,500,000	1,500,000	-
Other Benefits	5,575,363	5,716,907	6,327,686	6,017,321	6,116,617	99,295
Total Benefits	22,984,638	21,030,213	24,696,263	25,011,388	25,619,808	608,419
Total Salaries and Benefits	84,089,981	90,741,762	103,254,536	104,711,009	107,638,901	2,927,892
Other Objects						
Purchased Services	14,897,459	15,992,866	24,423,796	22,651,998	\$ 22,363,261	(288,737)
Supplies	4,883,018	4,840,463	3,684,971	5,979,837	5,984,942	5,105
Equipment	656,793	1,177,842	1,012,307	1,548,578	719,932	(828,646)
Other Objects	402,733	226,386	2,770,274	1,468,473	1,662,519	194,046
Total Other Objects	20,840,003	22,237,557	31,891,348	31,648,886	30,730,654	(918,232)
Total Expenditures	104,929,984	112,979,319	135,145,884	136,359,895	138,369,554	2,009,660
Excess of Revenue Over (Under) Expenditures	1,302,955	3,804,645	(2,666,061)	(5,963,645)	(7,943,811)	(1,980,166)
Appropriated Reserves						
Restricted - TABOR Reserve	-	-	-	4,700,000	4,700,000	-
Committed - Operational Reserve	-	-	-	9,545,193	9,685,869	140,676
Unassigned - Contingency	-	-	-	14,678,286	7,153,203	(7,525,083)
Unassigned - Unanticipated	-	-	-	-	-	-
Total Appropriated Reserves	-	-	-	28,923,479	21,539,072	(7,384,407)
Total Expenditures & Appropriated Reserves	104,929,984	112,979,319	135,145,884	165,283,373	159,908,626	(5,374,747)
Ending Fund Balance	\$ 33,748,541	\$ 37,553,186	\$ 34,887,125	\$ -	\$ -	\$ -

Total Appropriation

\$ 165,283,373	\$ 159,908,626	\$ (5,374,747)
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HARRISON SCHOOL DISTRICT TWO
GENERAL FUND (Risk Mgmt Fund not Included)
Expenditures by Program
FY2026-2027

				Budget		
	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Mid-Year	2026-2027 Proposed	Change
Direct Instruction						
Elementary/K-8	\$ 20,969,584	\$ 22,603,680	\$ 25,396,819	\$ 24,049,395	\$ 26,570,391	\$ 2,520,996
Middle School	6,443,638	3,526,317	3,873,800	4,511,656	4,470,885	(40,771)
High School	1,655,612	1,920,088	2,607,737	3,383,019	2,997,048	(385,971)
Other Regular	16,100,596	20,420,025	22,130,452	25,866,645	24,123,659	(1,742,986)
Special Education	12,601,725	12,601,725	17,819,092	16,882,009	22,053,277	5,171,268
Total - Direct Instruction	57,771,155	61,071,835	71,827,899	74,692,724	80,215,259	5,522,535
Indirect Instruction						
Student Support	6,694,697	7,758,937	11,439,269	11,608,473	11,092,720	(515,753)
Instructional Staff	5,459,142	6,216,639	8,671,231	8,442,941	4,898,961	(3,543,980)
School Administration	10,243,820	11,002,804	12,061,504	10,855,432	11,917,034	1,061,602
Total - Indirect Instruction	22,397,659	24,978,380	32,172,004	30,906,846	27,908,715	(2,998,131)
Total Instruction	80,168,814	86,050,215	103,999,903	105,599,570	108,123,974	2,524,404
Other Programs						
General Administration	1,595,482	1,964,197	1,324,034	1,112,731	1,307,332	194,601
Operations & Maintenance	7,931,424	11,523,255	10,447,800	11,279,623	11,918,525	638,902
Energy/Utilities	2,481,259	2,445,477	2,371,979	2,720,000	2,959,700	239,700
Pupil Transportation	3,218,700	4,001,936	4,628,663	4,654,660	4,639,337	(15,323)
All Other Support	9,534,305	7,025,831	12,373,506	10,993,311	9,420,686	(1,572,625)
Total Other Programs	24,761,170	26,960,696	31,145,982	30,760,325	30,245,580	(514,745)
Total Expenditures	\$ 104,929,984	\$ 113,010,911	\$ 135,145,884	\$ 136,359,895	\$ 138,369,554	\$ 2,009,659

HARRISON SCHOOL DISTRICT TWO
GENERAL FUND (Risk Mgmt Fund not Included)
Increase/Decrease Sources & Uses
FY2026-2027

Proposed Appropriation FY26-27	\$ 159,908,626
Mid-Year Appropriation FY25-26	165,283,373
Total Appropriation Decrease	<u>\$ (5,374,747)</u>

	<u>Amount</u>	
Increases (Decreases) in Budget Sources:		
1 Decrease in beginning fund balance (FY26 estimated actual)	\$ (5,404,240)	N
2 Decrease in property taxes (match state funding projection, and MLO increase)	(771,806)	R
3 Increase (net) in other local revenue	510,000	R
4 Increase in net state equalization (increase per CDE program projection - Pupil Count/Assessed Valuation)	1,217,715	R
6 Increase other state revenue - net increase in categorical revenue per CDE projections and other state revenue	643,719	R
7 Federal Revenue - increase in projected Medicaid revenue and other federal revenue	129,000	R
8 Transfers Out - Increase in transfers to charters and other funds	(1,699,134)	R
Total Decrease in Budget Sources	<u>\$ (5,374,746)</u>	

Increases (Decreases) in Budget Uses:		
1 Increase in Salaries for new salary schedules and increased FTE	\$ 2,319,473	R
2 Increase in Benefits related to increases in salary schedule and increased FTE	608,419	R
5 Decrease in Purchased Services related to budget reduction efforts and conversion of contract staff to FTE, offset by inflationary increases	(288,737)	R
6 Increase in Supplies from inflationary increases, offset by budget reduction efforts	5,105	R
7 Decrease in Equipment from budget reduction efforts	(828,646)	R
8 Increase in Other Objects related to inflationary increases, offset by budget reduction efforts	194,046	R
9 Decrease in Appropriated Reserves for revenue under expenditures	(7,384,407)	N
Total Decrease in Budget Uses	<u>\$ (5,374,747)</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 \$2.60 million for Fiscal Year 2025-2026, a decrease of \$420 thousand from the prior year. The remaining revenue source is earnings on investments.

The majority of the expenditures are insurance premiums and deductibles for property, liability and workers compensation. Property and liability insurance is by \$140 thousand to \$1.85 million in Fiscal Year 2026-2027 due to increased costs in the property insurance market. The worker's compensation insurance is projected to remain stable at \$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
Proposed FY2026-2027

				Budget		
	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Change
	Actual	Actual	Actual	Mid-Year	Proposed	
Beginning Fund Balance	\$ 165,040	\$ 186,821	\$ 15,585	\$ 437,049	\$ 263,713	\$ (173,336)
Revenue						
Earnings on Investments	15,522	22,825	25,957	20,000	20,000	-
Other Revenue	39,067	1,699	1,619	-	-	-
Total Revenue	54,589	24,524	27,576	20,000	20,000	-
Transfer from General Fund	2,020,000	2,020,000	3,020,000	2,600,000	2,600,000	-
Total Revenue & Transfers	2,074,589	2,044,524	3,047,576	2,620,000	2,620,000	-
Expenditures						
Salaries	54,520	40,668	7,577	-	-	-
Benefits	15,604	11,022	1,731	-	-	-
Insurance Premiums						-
Fleet	76,369	86,912	2,545	95,000	5,000	(90,000)
Property and Liability	1,229,501	1,353,820	1,656,389	1,709,836	1,850,000	140,164
Workers Compensation	594,118	630,184	923,430	950,000	950,000	-
Other Purchased Services	50,592	90,204	-	35,000	40,500	5,500
Supplies	3,249	2,690	34,439	3,500	5,000	1,500
Other	28,855	260	-	-	-	-
Total Expenditures	2,052,808	2,215,760	2,626,111	2,793,336	2,850,500	57,164
Excess of Revenue Over (Under)						
Expenditures	21,781	(171,236)	421,465	(173,336)	(230,500)	(57,164)
Appropriated Reserves						
Unassigned - Contingency	-	-	-	263,713	33,213	(230,500)
Total Appropriated Reserves	-	-	-	263,713	33,213	(230,500)
Total Expenditures & Appropriated Reserves	2,052,808	2,215,760	2,626,111	3,057,049	2,883,713	(173,336)
Ending Fund Balance	\$ 186,821	\$ 15,585	\$ 437,049	\$ -	\$ -	\$ -

Total Appropriation

\$ 3,057,049	\$ 2,883,713	\$ (173,336)
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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 \$3.2 million, or approximately 45% of expenditures. Food and commodities total \$3.0 million, or approximately 42% 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 2026-2027 through 2027-2028.

HARRISON SCHOOL DISTRICT TWO
NUTRITION SERVICES - SPECIAL REVENUE FUND
Schedule of Revenues, Expenditures, and Fund Balances
Proposed FY2026-2027

				Budget		
	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Mid-Year	2026-2027 Proposed	Change
Beginning Fund Balance	\$ 3,500,507	\$ 3,808,431	\$ 3,635,437	\$ 3,100,073	\$ 2,440,083	\$ (659,990)
Revenue						
Food Sales	185,823	114,480	138,708	125,000	100,000	(25,000)
Federal Reimbursements	4,185,626	5,378,659	5,353,374	5,850,000	5,940,480	90,480
U.S.D.A. Commodities Received	431,955	142,305	489,675	411,127	392,444	(18,683)
Other Revenue	105,489	432,020	131,724	175,000	200,000	25,000
Total Revenue	4,908,893	6,067,464	6,113,480	6,561,127	6,632,924	71,797
Expenditures						
Salaries	1,463,538	2,093,679	2,190,237	2,530,554	2,456,614	(73,940)
Benefits	467,127	651,903	694,171	783,136	733,538	(49,598)
Purchased Services	51,469	58,826	38,881	67,300	40,000	(27,300)
Repair and Maintenance	1,086	1,660	543	26,000	5,000	(21,000)
Copy, Postage, Travel	49,503	74,691	49,269	60,500	61,000	500
Supplies and Materials	32,236	90,438	315,341	62,500	333,500	271,000
Cost of Non-Food Items	244,499	267,623	-	276,000	-	(276,000)
Cost of Food and Milk	1,674,366	2,071,296	2,155,131	2,567,500	2,565,000	(2,500)
U.S.D.A.Commodities Consumed	431,955	432,020	489,212	411,127	392,444	(18,683)
Equipment	2,012	181,244	446,844	82,500	80,000	(2,500)
Other	183,178	317,078	269,217	354,000	354,000	-
Total Expenditures	4,600,969	6,240,459	6,648,845	7,221,117	7,021,096	(200,021)
Excess of Revenue Over (Under)						
Expenditures	307,924	(172,994)	(535,365)	(659,990)	(388,172)	271,818
Appropriated Reserves						
Unassigned - Contingency	-	-	-	2,440,083	2,051,911	(388,172)
Total Appropriated Reserves	-	-	-	2,440,083	2,051,911	(388,172)
Total Expenditures & Appropriated Reserves	4,600,969	6,240,459	6,648,845	9,661,200	9,073,007	(588,193)
Ending Fund Balance	\$ 3,808,431	\$ 3,635,437	\$ 3,100,072	\$ -	\$ 0	\$ 0

Total Appropriation

\$ 9,661,200	\$ 9,073,007	\$ (588,193)
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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, which account for 55 percent, 41 percent, and 3 percent of projected funding in 2026-2027, respectively.

The Grant Fund maintains an ending fund balance of zero, as expenditures are only incurred based upon available revenue. The Fiscal Year 2026-2027 Grant Fund budget is projected to be \$17.7 million, an decrease of \$6.6 million from Fiscal Year 2025-2026.

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 \$3.8 million in funding from Title I for Fiscal Year 2026-2027, a decrease of \$231 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
Proposed FY2026-2027

				Budget		
	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Mid-Year	2026-2027 Proposed	Change
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
Local	104,405	248,277	294,233	804,579	584,410	(220,169)
State	2,570,705	6,654,406	18,789,952	13,026,375	7,308,322	(5,718,053)
Federal	28,236,990	25,628,929	11,459,578	10,516,430	9,815,736	(700,694)
Total Revenue	30,912,100	32,531,612	30,543,763	24,347,384	17,708,468	(6,638,916)
Total Resources Available	30,912,100	32,531,612	30,543,763	24,347,384	17,708,468	(6,638,916)
Expenditures						
Salaries	8,797,560	9,411,076	7,303,376	8,269,907	7,164,274	(1,105,633)
Benefits	2,480,474	2,569,883	2,012,456	2,525,994	2,244,886	(281,108)
Purchased Services	9,662,390	11,071,167	17,485,393	9,556,199	3,754,992	(5,801,207)
Supplies	3,368,019	3,444,300	956,490	1,205,099	910,672	(294,427)
Equipment	3,709,103	4,544,102	2,085,455	1,754,783	2,686,492	931,709
Other Objects	2,894,554	1,491,084	700,593	1,035,402	947,152	(88,250)
Total Expenditures	30,912,100	32,531,612	30,543,763	24,347,384	17,708,468	(6,638,916)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Appropriation

\$ 24,347,384	\$ 17,708,468	\$ (6,638,916)
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HARRISON SCHOOL DISTRICT TWO
GOVERNMENTAL DESIGNATED-PURPOSE GRANTS
Expenditures by Grant
Proposed FY2026-2027

				Budget		
	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Mid-Year	2026-2027 Proposed	Change
Expenditures						
Title I-Achievement of the Disadvantaged	\$ 3,984,135	\$ 4,032,216	\$ 4,389,674	\$ 4,121,043	\$ 3,889,350	\$ (231,693)
Title II, Part A	475,558	557,483	468,388	474,025	497,431	23,406
Title III Part A ELL	110,572	157,641	169,906	115,430	167,325	51,895
Title IV Part A Academic Enrichment	56,883	-	271,982	246,273	548,705	302,432
SPED Idea Part B	2,305,369	2,450,701	3,271,192	3,419,836	2,828,802	(591,034)
Best Capital Construction	-	-	13,429,335	8,999,228	3,153,112	(5,846,116)
Carl Perkins Vocational	143,530	131,519	124,250	122,065	134,884	12,819
Colorado Early Literacy	823,356	712,424	828,371	877,694	270,079	(607,615)
ESSER	18,839,821	14,371,158	1,412,154	-	-	-
Medicaid	1,077,454	2,008,070	-	-	-	-
Preschool	107,243	118,857	115,222	117,539	92,377	(25,162)
School Health Professional	2,305,369	-	314,745	314,745	89,888	(224,857)
Other Grants	682,810	7,991,543	5,748,546	5,539,506	6,036,515	497,009
Total Expenditures	\$ 30,912,100	\$ 32,531,612	\$ 30,543,764	\$ 24,347,384	\$ 17,708,468	\$ (6,638,916)

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 decrease in comparison to 2025-2026 budget. Expenditures are expected to exceed revenue, representing a decrease in reserves of \$60,000.

HARRISON SCHOOL DISTRICT TWO
PUPIL ACTIVITY FUND
Schedule of Revenues, Expenditures, and Fund Balances
Proposed FY2026-2027

				Budget		
	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	
	Actual	Actual	Actual	Mid-Year	Proposed	Change
Beginning Fund Balance	\$ 515,740	\$ 471,002	\$ 462,170	\$ 440,084	\$ 415,084	\$ (25,000)
Cash Receipts						
Elementary Schools	120,730	105,888	96,553	175,000	125,000	(50,000)
Middle Schools	22,973	6,122	8,553	25,000	15,000	(10,000)
Senior High Schools	249,955	279,636	271,520	325,000	300,000	(25,000)
Other Schools/Programs	35,470	55,806	49,535	76,500	50,000	(26,500)
Total Receipts	429,128	447,452	426,161	601,500	490,000	(111,500)
Cash Disbursements by Program						
Elementary Schools	125,872	114,799	95,518	175,000	125,000	(50,000)
Middle Schools	30,695	21,615	29,413	50,000	25,000	(25,000)
Senior High Schools	274,824	268,534	292,059	325,000	325,000	-
Other Schools	42,473	50,822	44,698	75,000	70,000	(5,000)
Other Programs	-	514	590	1,500	5,000	3,500
Total Disbursements	473,864	456,284	462,278	626,500	550,000	(76,500)
Excess of Revenue Over (Under)						
Expenditures	(44,736)	(8,832)	(36,117)	(25,000)	(60,000)	(35,000)
Appropriated Reserves						
Unassigned - Contingency	-	-	-	415,084	355,084	(60,000)
Total Appropriated Reserves	-	-	-	415,084	355,084	(60,000)
Total Expenditures & Appropriated Reserves	473,864	456,284	462,278	1,041,584	905,084	(136,500)
Ending Fund Balance	\$ 471,004	\$ 462,170	\$ 426,053	\$ -	\$ -	\$ -

Total Appropriation

\$ 1,041,584	\$ 905,084	\$ (136,500)
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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 were utilized 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 2025 statutory actual valuation of \$10,553,225,775 is \$633,193,547. Based on this calculation, the District has \$475,483,547 of debt capacity remaining.

The District's long-term debt totals \$157,710,000 as of June 30, 2026. The budgeted amount for this debt service in Fiscal Year 2026-2027 is \$14,389,975. 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. An increase of fund balance of \$295 thousand is planned for 2026-2027.

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
Proposed FY2026-2027

	2022-2023	2023-2024	2024-2025	Budget		
				2025-2026	2026-2027	Change
	Actual	Actual	Actual	Mid-Year	Proposed	
Beginning Fund Balance	\$ 10,854,580	\$ 11,043,623	\$ 11,580,072	\$ 11,910,676	\$ 12,093,915	\$ 183,239
Revenue						
Local Property Taxes	14,376,943	14,486,868	14,342,790	14,300,314	14,410,000	109,686
Earnings on Investments	304,463	509,162	400,814	350,000	300,000	(50,000)
Total Revenue	14,681,406	14,996,030	14,743,604	14,650,314	14,710,000	59,686
Expenditures						
Retirement of Bonds	5,595,000	5,825,000	6,060,000	6,355,000	6,675,000	320,000
Interest on Bonds	8,841,200	8,610,227	8,344,050	8,037,075	7,714,975	(322,100)
Bond Issuance and Other Costs	56,163	24,355	8,949	75,000	25,000	(50,000)
Total Expenditures	14,492,363	14,459,582	14,412,999	14,467,075	14,414,975	(52,100)
Excess of Revenue Over (Under)						
Expenditures	189,043	536,449	330,605	183,239	295,025	111,786
Appropriated Reserves						
Unassigned - Contingency	-	-	-	12,093,915	12,388,940	295,025
Total Appropriated Reserves	-	-	-	12,093,915	12,388,940	295,025
Total Expenditures & Appropriated Reserves	14,492,363	14,459,582	14,412,999	26,560,990	26,803,915	242,925
Ending Fund Balance	\$ 11,043,623	\$ 11,580,072	\$ 11,910,677	\$ -	\$ -	\$ -

Total Appropriation

\$ 26,560,990	\$ 26,803,915	\$ (52,100)
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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, were used to fund the projects with expected completion in FY 2025-2026. Remaining funds are expected to be fully utilized to complete projects in 2025-2026, and any remaining project costs will be funded through the Capital Reserve Fund; therefore, no appropriations are being made in the Building Fund in 2026-2027.

HARRISON SCHOOL DISTRICT TWO
BUILDING FUND
Schedule of Revenues, Expenditures, and Fund Balances
Proposed FY2026-2027

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	Budget		
				2025-2026 Mid-Year	2026-2027 Proposed	Change
Beginning Fund Balance	\$ 78,481,360	\$ 36,607,296	\$ 13,633,526	\$ 1,265,745	\$ -	\$ (1,265,745)
Revenue						
Earnings on Investments	1,245,846	1,176,612	214,355	250,000	-	(250,000)
Total Revenue	1,245,846	1,176,612	214,355	250,000	-	(250,000)
Expenditures						
Salaries	142,412	-	-	-	-	-
Benefits	33,323	-	-	-	-	-
Purchased Services	728,571	3,120,782	527,064	915,745	-	(915,745)
Supplies	7,905	3,715	83	-	-	-
Equipment/Buildings	42,207,699	21,025,885	12,056,786	600,000	-	(600,000)
Total Expenditures	43,119,910	24,150,382	12,583,933	1,515,745	-	(1,515,745)
Excess of Revenue Over (Under) Expenditures	(41,874,064)	(22,973,770)	(12,369,578)	(1,265,745)	-	1,265,745
Appropriated Reserves						
Unassigned - Contingency	-	-	-	-	-	-
Total Appropriated Reserves	-	-	-	-	-	-
Total Expenditures & Appropriated Reserves	43,119,910	24,150,382	12,583,933	1,515,745	-	(1,515,745)
Ending Fund Balance	\$ 36,607,296	\$ 13,633,526	\$ 1,263,948	\$ -	\$ -	\$ -

Total Appropriation

\$ 1,515,745	\$ -	\$ (1,515,745)
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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 2026-2027 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. Funding provided in 2026-2027 will be for:

- **Vehicles:** one bus, 1 white fleet vehicle, and one box truck
- **Purchased Services:** parking lot repairs, fence repair and replacement, building repairs and renovations, etc.
- **Sites/Building/Grounds:** multi-site roof replacement and a secure entryway project. Expenditures are planned as matching requirement in conjunction with potential BEST grant funding.

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
Proposed FY2026-2027

				Budget		
	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	
	Actual	Actual	Actual	Mid-Year	Proposed	Change
Beginning Fund Balance	\$ 1,484,454	\$ 1,352,113	\$ 2,151,468	\$ 1,648,100	\$ 1,322,726	\$ (325,374)
Revenue						
Earnings on Investments	72,735	155,933	171,774	150,000	150,000	-
Total Revenue	72,735	155,933	171,774	150,000	150,000	-
Transfer From General Fund	1,077,275	2,327,275	2,327,275	2,400,000	2,400,000	-
Total Revenue & Transfers	1,150,010	2,483,208	2,499,049	2,550,000	2,550,000	-
Expenditures						
Salaries	105,303	143,434	116,555	104,692	129,617	24,925
Benefits	28,598	38,715	35,093	32,539	36,752	4,213
Purchased Services	810,985	-	1,199,887	2,128,000	1,618,000	(510,000)
Vehicles	150,068	585,846	810,290	638,000	465,000	(173,000)
Equipment/Buildings	187,397	915,858	840,593	1,277,550	1,575,000	297,450
Total Expenditures	1,282,351	1,683,853	3,002,417	4,180,781	3,824,369	(356,412)
Excess of Revenue Over (Under)						
Expenditures	(132,341)	799,355	(503,368)	(1,630,781)	(1,274,369)	356,412
Appropriated Reserves						
Unassigned - Contingency	-	-	-	17,319	48,357	31,038
Total Appropriated Reserves	-	-	-	17,319	48,357	31,038
Total Expenditures & Appropriated Reserves	1,282,351	1,683,853	3,002,417	4,198,100	3,872,726	(325,374)
Ending Fund Balance	\$ 1,352,113	\$ 2,151,468	\$ 1,648,100	\$ -	\$ 0	\$ 0

Total Appropriation

\$ 4,198,100	\$ 3,872,726	\$ (325,374)
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Land Acquisition Fund - Capital Projects Fund

Statement of Program

The Land Acquisition 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 ACQUISITION FUND
Schedule of Revenues, Expenditures, and Fund Balances
Proposed FY2026-2027

				Budget		
	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Mid-Year	2026-2027 Proposed	Change
Beginning Fund Balance	\$ 192,587	\$ 482,662	\$ 491,155	\$ 450,404	\$ 299,620	\$ (150,784)
Revenue						
Interest	16,097	23,762	22,268	25,000	25,000	-
Public School Lands	249,504	223,376	19,872	70,000	80,000	10,000
Other Revenue	24,480	-		-		-
Total Revenue	290,081	247,138	42,140	95,000	105,000	10,000
Expenditures						
Sites	-	238,582	82,892	250,000	261,900	11,900
Other Services	6	63	-	1,000	1,000	-
Total Expenditures	6	238,645	82,892	251,000	262,900	11,900
Excess of Revenue Over (Under) Expenditures	290,075	8,493	(40,752)	(156,000)	(157,900)	(1,900)
Appropriated Reserves						
Unassigned - Contingency	-	-	-	294,404	141,720	(152,684)
Total Appropriated Reserves	-	-	-	294,404	141,720	(152,684)
Total Expenditures & Appropriated Reserves	6	238,645	82,892	545,404	404,620	(140,784)
Ending Fund Balance	\$ 482,662	\$ 491,155	\$ 450,403	\$ -	\$ -	\$ -

Total Appropriation

\$ 545,404	\$ 404,620	\$ (140,784)
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Health Insurance Fund - Internal Service Fund

Statement of Program

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

This fund accounts for the financing of the self funded health insurance and dental insurance plans offered as compensation benefits to District employees. Premiums paid by the District and District employees for these benefits are recorded as revenue within this fund. These revenues are used to pay for the claims and administration costs of the plans.

HARRISON SCHOOL DISTRICT TWO
INTERNAL SERVICE - HEALTH INSURANCE FUND
Schedule of Revenues, Expenditures, and Fund Balances
FY2025-2026

				Budget		
	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Mid-Year	2026-2027 Proposed	Change
Beginning Fund Balance	\$ 229,168	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue						
Medical Premiums	424,082	-	-	9,500,000	9,500,000	-
Dental Premiums	-	-	-	415,000	430,000	15,000
Earnings on Investments	-	-	-	150,000	-	(150,000)
Other Revenue	-	-	-	20,000	120,000	100,000
Total Revenue	424,082	-	-	10,085,000	10,050,000	(35,000)
Transfer From General Fund	(363,928)	-	-	-	-	-
Total Revenue & Transfers	60,154	-	-	10,085,000	10,050,000	(35,000)
Expenditures						
Medical Claims and Fees	289,322	-	-	9,400,000	9,485,000	85,000
Dental Claims and Fees	-	-	-	390,000	300,000	(90,000)
Total Expenditures	289,322	-	-	9,790,000	9,785,000	(5,000)
Excess of Revenue Over (Under)						
Expenditures	(229,168)	-	-	295,000	265,000	(30,000)
Appropriated Reserves						
Unassigned - Contingency	-	-	-	295,000	265,000	(30,000)
Total Appropriated Reserves	-	-	-	295,000	265,000	(30,000)
Total Expenditures & Appropriated Reserves	289,322	-	-	10,085,000	10,050,000	(35,000)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Appropriation

\$ 10,085,000	\$ 10,050,000	\$ (35,000)
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UNIFORM BUDGET SUMMARY

**FISCAL YEAR 2026-27
SUMMARY BUDGET**

Harrison School District District Code 0020 Proposed budget Proposed April 30, 2026	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity Fund	31 Bond Redemption
Budgeted Pupil Count: 11,705.4								
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		29,482,883	42,032,274	263,713	2,440,083	-	415,084	12,093,915
REVENUES								
Local Sources	1000 - 1999	43,498,800	8,518,703	20,000	300,000	584,410	490,000	14,710,000
Intermediate Sources	2000 - 2999	0	155,000	-	-	-	-	-
State Sources	3000 - 3999	138,802,366	8,031,137	-	-	7,308,322	-	-
Federal Sources	4000 - 4999	2,431,000	1,864,485	-	6,332,924	9,815,736	-	-
TOTAL REVENUES		184,732,166	18,569,325	20,000	6,632,924	17,708,468	490,000	14,710,000
TOTAL BEGINNING FUND BALANCE & REVENUES		214,215,049	60,601,599	283,713	9,073,007	17,708,468	905,084	26,803,915
TOTAL ALLOCATIONS TO/FROM OTHER FUNDS	5600,5700, 5800	(49,306,422)	(150,000)	-	-	-	-	-
TRANSFERS TO/FROM OTHER FUNDS	5200 - 5300	(5,000,000)	-	2,600,000	-	-	-	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-	49,015,285	-	-	-	-	-
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)		159,908,627	109,466,884	2,883,713	9,073,007	17,708,468	905,084	26,803,915
EXPENDITURES								
Instruction - Program 0010 to 2099								
Salaries	0100	46,474,923	19,338,920	-	-	4,523,538	-	-
Employee Benefits	0200	15,244,780	6,040,451	-	-	1,455,963	-	-
Purchased Services	0300-0500	15,167,566	1,156,207	-	-	3,754,992	-	-
Supplies and Materials	0600	1,668,120	1,480,601	-	-	910,672	-	-
Property	0700	121,100	176,489	-	-	2,686,492	-	-
Other	0800, 0900	1,538,770	308,120	-	-	947,152	550,000	-
Total Instruction		80,215,259	28,500,788	-	-	14,278,809	550,000	-
Supporting Services								
Students - Program 2100								
Salaries	0100	8,245,106	2,778,093	-	-	953,493	-	-
Employee Benefits	0200	2,462,936	857,727	-	-	288,451	-	-
Purchased Services	0300-0500	350,428	400,573	-	-	-	-	-
Supplies and Materials	0600	31,924	434,461	-	-	-	-	-
Property	0700	1,500	1,000	-	-	-	-	-
Other	0800, 0900	825	409,740	-	-	-	-	-
Total Students		11,092,720	4,881,594	-	-	1,241,944	-	-
Instructional Staff - Program 2200								
Salaries	0100	4,512,552	918,571	-	-	1,188,609	-	-
Employee Benefits	0200	1,313,970	319,512	-	-	350,955	-	-
Purchased Services	0300-0500	(232,839)	434,874	-	-	-	-	-
Supplies and Materials	0600	(706,232)	275,111	-	-	-	-	-
Property	0700	4,450	-	-	-	-	-	-
Other	0800, 0900	7,060	-	-	-	-	-	-
Total Instructional Staff		4,898,961	1,948,068	-	-	1,539,564	-	-
General Administration - Program 2300, including Program 2303 and 2304								
Salaries	0100	702,113	1,509,701	-	-	-	-	-
Employee Benefits	0200	172,129	414,644	-	-	-	-	-
Purchased Services	0300-0500	233,490	1,247,334	-	-	-	-	-

**FISCAL YEAR 2026-27
SUMMARY BUDGET**

Harrison School District District Code 0020 Proposed budget Proposed April 30, 2026	41 Building Fund	43 Capital Reserve Capital Projects	49 Land Acquisition Capital Projects	TOTAL
Budgeted Pupil Count: 11,705.4				
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)	-	1,322,726	299,620	88,350,298
REVENUES				
Local Sources	-	150,000	25,000	68,296,913
Intermediate Sources	-	-	80,000	235,000
State Sources	-	-	-	154,141,825
Federal Sources	-	-	-	20,444,145
TOTAL REVENUES	-	150,000	105,000	243,117,883
TOTAL BEGINNING FUND BALANCE & REVENUES	-	1,472,726	404,620	331,468,181
TOTAL ALLOCATIONS TO/FROM OTHER FUNDS	-	-	-	(49,456,422)
TRANSFERS TO/FROM OTHER FUNDS	-	2,400,000	-	-
Other Sources	-	-	-	49,015,285
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)	-	3,872,726	404,620	331,027,044
EXPENDITURES				
Instruction - Program 0010 to 2099				
Salaries	-	-	-	70,337,381
Employee Benefits	-	-	-	22,741,195
Purchased Services	-	-	-	20,078,765
Supplies and Materials	-	-	-	4,059,393
Property	-	-	-	2,984,081
Other	-	-	-	3,344,042
Total Instruction	-	-	-	123,544,856
Supporting Services				
Students - Program 2100				
Salaries	-	-	-	11,976,692
Employee Benefits	-	-	-	3,609,114
Purchased Services	-	-	-	751,001
Supplies and Materials	-	-	-	466,385
Property	-	-	-	2,500
Other	-	-	-	410,565
Total Students	-	-	-	17,216,258
Instructional Staff - Program 2200				
Salaries	-	-	-	6,619,732
Employee Benefits	-	-	-	1,984,437
Purchased Services	-	-	-	202,035
Supplies and Materials	-	-	-	(431,121)
Property	-	-	-	4,450
Other	-	-	-	7,060
Total Instructional Staff	-	-	-	8,386,592
General Administration - Program 2300, including Program 2303 and 2304				
Salaries	-	-	-	2,211,814
Employee Benefits	-	-	-	586,773
Purchased Services	-	-	-	1,480,824

**FISCAL YEAR 2026-27
SUMMARY BUDGET**

Harrison School District District Code 0020 Proposed budget Proposed April 30, 2026	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity Fund	31 Bond Redemption
Supplies and Materials	0600	22,600	65,580	-	-	-	-	-
Property	0700	-	1,500	-	-	-	-	-
Other	0800, 0900	177,000	-	-	-	-	-	-
Total General Administration		1,307,332	3,238,759	-	-	-	-	-
School Administration - Program 2400								
Salaries	0100	8,691,975	2,475,322	-	-	-	-	-
Employee Benefits	0200	2,524,268	863,698	-	-	-	-	-
Purchased Services	0300-0500	76,337	149,217	-	-	-	-	-
Supplies and Materials	0600	513,182	37,800	-	-	-	-	-
Property	0700	48,200	1,500	-	-	-	-	-
Other	0800, 0900	63,073	4,000	-	-	-	-	-
Total School Administration		11,917,034	3,531,537	-	-	-	-	-
Business Services - Program 2500, including Program 2501								
Salaries	0100	1,358,088	1,831,210	-	-	193,477	-	-
Employee Benefits	0200	398,306	531,368	-	-	55,896	-	-
Purchased Services	0300-0500	147,790	4,833,336	-	-	-	-	-
Supplies and Materials	0600	7,000	80,140	-	-	-	-	-
Property	0700	5,000	10,000	-	-	-	-	-
Other	0800, 0900	151,300	64,000	-	-	-	-	-
Total Business Services		2,067,484	7,350,054	-	-	249,373	-	-
Operations and Maintenance - Program 2600								
Salaries	0100	6,894,189	1,419,508	-	-	-	-	-
Employee Benefits	0200	2,087,119	454,793	-	-	-	-	-
Purchased Services	0300-0500	2,662,487	4,014,095	5,000	-	-	-	-
Supplies and Materials	0600	3,010,235	751,941	5,000	-	-	-	-
Property	0700	218,995	6,031,304	-	-	-	-	-
Other	0800, 0900	5,200	-	-	-	-	-	-
Total Operations and Maintenance		14,878,225	12,671,640	10,000	-	-	-	-
Student Transportation - Program 2700								
Salaries	0100	3,151,711	410,946	-	-	-	-	-
Employee Benefits	0200	888,003	108,554	-	-	-	-	-
Purchased Services	0300-0500	471,373	413,305	-	-	-	-	-
Supplies and Materials	0600	371,800	17,150	-	-	-	-	-
Property	0700	50,000	12,000	-	-	-	-	-
Other	0800, 0900	(293,550)	-	-	-	-	-	-
Total Student Transportation		4,639,337	961,955	-	-	-	-	-

**FISCAL YEAR 2026-27
SUMMARY BUDGET**

Harrison School District District Code 0020 Proposed budget Proposed April 30, 2026	41 Building Fund	43 Capital Reserve Capital Projects	49 Land Acquisition Capital Projects	TOTAL
Supplies and Materials	-	-	-	88,180
Property	-	-	-	1,500
Other	-	-	-	177,000
Total General Administration	-	-	-	4,546,091
School Administration - Program 2400				
Salaries	-	-	-	11,167,297
Employee Benefits	-	-	-	3,387,965
Purchased Services	-	-	-	225,554
Supplies and Materials	-	-	-	550,982
Property	-	-	-	49,700
Other	-	-	-	67,073
Total School Administration	-	-	-	15,448,571
Business Services - Program 2500, including Program 2501				
Salaries	-	-	-	3,382,775
Employee Benefits	-	-	-	985,569
Purchased Services	-	-	1,000	4,982,127
Supplies and Materials	-	-	-	87,140
Property	-	-	-	15,000
Other	-	-	-	215,300
Total Business Services	-	-	1,000	9,667,911
Operations and Maintenance - Program 2600				
Salaries	-	129,617	-	8,443,314
Employee Benefits	-	36,752	-	2,578,664
Purchased Services	-	1,618,000	-	8,299,582
Supplies and Materials	-	-	-	3,767,176
Property	-	480,000	-	6,730,299
Other	-	-	-	5,200
Total Operations and Maintenance	-	2,264,369	-	29,824,234
Student Transportation - Program 2700				
Salaries	-	-	-	3,562,657
Employee Benefits	-	-	-	996,557
Purchased Services	-	-	-	884,678
Supplies and Materials	-	-	-	388,950
Property	-	-	-	62,000
Other	-	-	-	(293,550)
Total Student Transportation	-	-	-	5,601,292

**FISCAL YEAR 2026-27
SUMMARY BUDGET**

Harrison School District District Code 0020 Proposed budget Proposed April 30, 2026	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity Fund	31 Bond Redemption
Central Support - Program 2800, including Program 2801								
Salaries	0100	1,839,147	295,712	-	-	-	-	-
Employee Benefits	0200	484,450	96,404	-	-	-	-	-
Purchased Services	0300-0500	1,612,520	1,948,986	2,840,500	-	-	-	-
Supplies and Materials	0600	1,059,814	296,608	-	-	-	-	-
Property	0700	270,687	180,000	-	-	-	-	-
Other	0800, 0900	11,549	-	-	-	-	-	-
Total Central Support		5,278,167	2,817,709	2,840,500	-	-	-	-
Other Support - Program 2900								
Salaries	0100	-	482,212	-	-	-	-	-
Employee Benefits	0200	-	140,534	-	-	-	-	-
Purchased Services	0300-0500	-	2,500	-	-	-	-	-
Supplies and Materials	0600	-	15,000	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Other Support		-	640,246	-	-	-	-	-
Food Service Operations - Program 3100								
Salaries	0100	-	-	-	2,456,614	-	-	-
Employee Benefits	0200	-	-	-	733,538	-	-	-
Purchased Services	0300-0500	-	979,049	-	106,000	-	-	-
Supplies and Materials	0600	-	-	-	3,290,944	-	-	-
Property	0700	-	20,000	-	80,000	-	-	-
Other	0800, 0900	-	-	-	354,000	-	-	-
Total Other Support		-	999,049	-	7,021,096	-	-	-
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	384	-	-	-	-	-	-
Purchased Services	0300-0500	52,899	-	-	-	-	-	-
Supplies and Materials	0600	3,500	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Community Services		58,533	-	-	-	-	-	-

**FISCAL YEAR 2026-27
SUMMARY BUDGET**

Harrison School District District Code 0020 Proposed budget Proposed April 30, 2026	41 Building Fund	43 Capital Reserve Capital Projects	49 Land Acquisition Capital Projects	TOTAL
Central Support - Program 2800, including Program 2801				
Salaries	-	-	-	2,134,859
Employee Benefits	-	-	-	580,854
Purchased Services	-	-	-	6,402,005
Supplies and Materials	-	-	-	1,356,422
Property	-	-	-	450,687
Other	-	-	-	11,549
Total Central Support	-	-	-	10,936,376
Other Support - Program 2900				
Salaries	-	-	-	482,212
Employee Benefits	-	-	-	140,534
Purchased Services	-	-	-	2,500
Supplies and Materials	-	-	-	15,000
Property	-	-	-	-
Other	-	-	-	-
Total Other Support	-	-	-	640,246
Food Service Operations - Program 3100				
Salaries	-	-	-	2,456,614
Employee Benefits	-	-	-	733,538
Purchased Services	-	-	-	1,085,049
Supplies and Materials	-	-	-	3,290,944
Property	-	-	-	100,000
Other	-	-	-	354,000
Total Other Support	-	-	-	8,020,145
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	-	-	-	384
Purchased Services	-	-	-	52,899
Supplies and Materials	-	-	-	3,500
Property	-	-	-	-
Other	-	-	-	-
Total Community Services	-	-	-	58,533

**FISCAL YEAR 2026-27
SUMMARY BUDGET**

Harrison School District District Code 0020 Proposed budget Proposed April 30, 2026	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity Fund	31 Bond Redemption
Education for Adults - Program 3400								
Salaries	0100	147,538	-	-	-	305,157	-	-
Employee Benefits	0200	43,462	-	-	-	93,622	-	-
Purchased Services	0300-0500	117,200	-	-	-	-	-	-
Supplies and Materials	0600	3,000	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	300	-	-	-	-	-	-
Total Education for Adults Services		311,500	-	-	-	398,779	-	-
Total Supporting Services		56,449,294	39,040,611	2,850,500	7,021,096	3,429,659	-	-
Property - Program 4000								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-
Purchased Services	0300-0500	1,704,010	1,637,443	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	950,000	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Property		1,704,010	2,587,443	-	-	-	-	-
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	-	-	-	-	25,000
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	992	951,800	-	-	-	-	14,389,975
Total Other Uses		992	967,100	-	-	-	-	14,414,975
TOTAL EXPENDITURES		138,369,554	71,095,942	2,850,500	7,021,096	17,708,468	550,000	14,414,975
APPROPRIATED RESERVES								
Other Reserved Fund Balance - Program 9900	0840	7,153,203	-	33,213	2,051,911	-	355,084	12,388,940
Other Restricted Reserves: 932X	0840	-	-	-	-	-	-	-
Reserved Fund Balance - Program 9100	0840	9,685,869	-	-	-	-	-	-
Program 9315	0840	-	-	-	-	-	-	-
Reserve for TABOR 3% - Program 9321	0840	4,700,000	-	-	-	-	-	-
Res. for TABOR - Multi-Year Obligations Program 9322	0840	-	-	-	-	-	-	-
TOTAL RESERVES		21,539,072	-	33,213	2,051,911	-	355,084	12,388,940

**FISCAL YEAR 2026-27
SUMMARY BUDGET**

Harrison School District District Code 0020 Proposed budget Proposed April 30, 2026	41 Building Fund	43 Capital Reserve Capital Projects	49 Land Acquisition Capital Projects	TOTAL
Education for Adults - Program 3400				
Salaries	-	-	-	452,695
Employee Benefits	-	-	-	137,084
Purchased Services	-	-	-	117,200
Supplies and Materials	-	-	-	3,000
Property	-	-	-	-
Other	-	-	-	300
Total Education for Adults Services	-	-	-	710,279
Total Supporting Services	-	2,264,369	1,000	111,056,529
Property - Program 4000				
Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Purchased Services	-	-	-	3,341,453
Supplies and Materials	-	-	-	-
Property	-	1,560,000	261,900	2,771,900
Other	-	-	-	-
Total Property	-	1,560,000	261,900	6,113,353
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure				
Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Purchased Services	-	-	-	40,300
Supplies and Materials	-	-	-	-
Property	-	-	-	-
Other	-	-	-	15,342,767
Total Other Uses	-	-	-	15,383,067
TOTAL EXPENDITURES	-	3,824,369	262,900	256,097,804
APPROPRIATED RESERVES				
Other Reserved Fund Balance - Program 9900	-	48,357	141,720	22,172,428
Other Restricted Reserves: 932X	-	-	-	-
Reserved Fund Balance - Program 9100	-	-	-	9,685,869
Program 9315	-	-	-	-
Reserve for TABOR 3% - Program 9321	-	-	-	4,700,000
Res. for TABOR - Multi-Year Obligations Program 9322	-	-	-	-
TOTAL RESERVES	-	48,357	141,720	36,558,297

**FISCAL YEAR 2026-27
SUMMARY BUDGET**

Harrison School District District Code 0020 Proposed budget Proposed April 30, 2026	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity Fund	31 Bond Redemption
TOTAL EXPENDITURES & RESERVES		159,908,626	71,095,942	2,883,713	9,073,007	17,708,468	905,084	26,803,915
BUDGETED ENDING FUND BALANCE								
Non-spendable fund balance (9900)	6710	-	371,373	-	-	-	-	-
Restricted fund balance (9990)	6720	-	769,944	-	-	-	-	-
TABOR 3% emergency reserve (9321)	6721	-	1,170,700	-	-	-	-	-
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	-	23,085,596	-	-	-	-	-
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-
Total Ending Fund Balance		-	38,370,942	-	-	-	-	-
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		-	-	-	-	-	-	-
Use of a portion of beginning fund balance resolution required?		Yes	Yes	Yes	Yes	No	Yes	Yes

**FISCAL YEAR 2026-27
SUMMARY BUDGET**

Harrison School District District Code 0020 Proposed budget Proposed April 30, 2026	41 Building Fund	43 Capital Reserve Capital Projects	49 Land Acquisition Capital Projects	TOTAL
TOTAL EXPENDITURES & RESERVES	-	3,872,726	404,620	292,656,101
BUDGETED ENDING FUND BALANCE				
Non-spendable fund balance (9900)	-	-	-	371,373
Restricted fund balance (9990)	-	-	-	769,944
TABOR 3% emergency reserve (9321)	-	-	-	1,170,700
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)	-	-	-	23,085,596
Net investment in capital assets (9900)	-	-	-	-
Restricted net position (9900)	-	-	-	-
Unrestricted net position (9900)	-	-	-	-
Total Ending Fund Balance	-	-	-	38,370,942
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))	-	-	-	-
Use of a portion of beginning fund balance resolution required?	No	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 2022-2023 TO 2026-2027

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Net Change
Administrator	66.50	69.50	72.00	75.64	75.00	(0.64)
Professional - Instructional	733.34	761.31	767.94	739.77	753.61	13.84
Professional - Other	93.47	106.11	95.14	101.65	91.34	(10.30)
Paraprofessionals	206.42	245.97	285.68	254.66	283.75	29.10
Office Administrative Support	82.57	85.19	84.44	78.82	75.50	(3.32)
Crafts, Trades and Services	197.12	209.91	198.80	191.76	187.44	(4.32)
Total Staffing	1,379.42	1,477.99	1,504.00	1,442.30	1,466.65	24.36

HARRISON SCHOOL DISTRICT TWO
AUTHORIZED STAFFING FTE BY PROGRAM - ALL FUNDS
PROPOSED FY2026-2027

Harrison School District District Code 0020	General Fund	Nutrition Services Fund	Grants Fund	Capital Reserve Fund	TOTAL
INSTRUCTION					
Program 0010 - 2099					
Instruction	786.92	-	56.47	-	843.39
Total Instruction	786.92	-	56.47	-	843.39
INSTRUCTIONAL SUPPORT					
Program 2100 - 2239					
Students	176.62	-	31.47	-	208.08
Total Instructional Staff	176.62	-	31.47	-	208.08
MISC. SUPPORT SERVICES					
Program 2300 - 3400					
Administration	2.80	-	-	-	2.80
School Administration	109.10	-	-	-	109.10
Business Services	16.03	-	2.55	-	18.58
Operations & Maintenance	128.01	-	-	1.00	129.01
Student Transportation	49.75	-	-	-	49.75
Central Support	35.00	-	-	-	35.00
Other Support	-	-	-	-	-
Food Service Operations	-	62.69	-	-	62.69
Community Services	-	-	-	-	-
Education for Adults	2.00	-	6.25	-	8.25
Total Supporting Services	342.69	62.69	8.80	1.00	415.18
TOTAL FTE	1,306.23	62.69	96.74	1.00	1,466.65

HARRISON SCHOOL DISTRICT TWO
STAFFING FTE SUMMARY BY SCHOOL & DEPARTMENT - BY FUND
FISCAL YEAR 2025-2026 TO 2026-2027

	FY 2025-2026	FY 2026-2027	Net Change
GENERAL FUND - Fund 10			
Schools	910.96	916.57	5.61
Department	381.37	389.66	8.29
Total General Fund	1,292.33	1,306.23	13.90
GRANT - Fund 22			
Schools	67.38	63.97	(3.41)
Department	19.41	32.77	13.36
Total Grant	86.79	96.74	9.95
NUTRITION - Fund 21			
Schools	50.60	42.31	(8.29)
Department	11.58	20.38	8.80
Total Nutrition	62.18	62.69	0.51
CAPITAL RESERVES - Fund 43			
Department	1.00	1.00	-
Total Capital Reserve	1.00	1.00	-
Total School Staffing:	1,028.94	1,022.85	(6.09)
Total Department Staffing:	413.36	443.81	30.45
TOTAL FTE	1,442.30	1,466.65	24.36

All Funds Districtwide Staffing: 24.36 FTE Increase

Planned staffing for Fiscal Year 2026-2027 includes an overall increase of 24.36 FTE (Full-Time Equivalent) positions. The increase is primarily related to Professional and Paraprofessional Instructional staff. While the District continues to expect overall declining student counts, the Special Education (SPED) student counts and severity of support needs continue to increase. The District has planned reductions in other position categories to partially offset this increase. Increases are also partially attributable to efforts to attract District hires in replacement of contracted services. Changes between School and Department subtotals reflect reorganization efforts to create efficiencies by budgeting staff within departments that manage those staff.

Administration & Professional - Other: 10.94 FTE Decrease

A decrease of 10.94 FTE positions is planned in these categories, which reflects efforts to efficiently staff the most critical functions of the District while meeting emerging administrative and professional regulatory requirements and priorities.

Professional - Instructional: 13.84 FTE Increase

An increase of 13.84 FTE for Professional-Instructional (Teachers) positions is planned, primarily, to address the rising needs of the District's Special Education (SPED) student population. The increase also reflects continued efforts to attract District staff, by offering competitive salaries and benefits, to replace contracted services.

Paraprofessionals: 29.10 FTE Increase

An increase of 29.10 FTE for Paraprofessional positions is planned, primarily, to address the rising needs of the District's Special Education (SPED) student population. The increase also reflects continued efforts to attract District staff, by offering competitive salaries and benefits, to replace contracted services.

Office Administrative Support & Crafts/Trade Services: 7.64 FTE Decrease

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

HARRISON SCHOOL DISTRICT TWO
STAFFING FTE SUMMARY BY LOCATION - BY FUND
FISCAL YEAR 2025-2026 TO 2026-2027

General Fund	FY26-27 Staffing						FY26-27 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	2.00	20.38	-	10.25	2.00	-	34.63	33.75	0.88
Stratton Meadows Elementary	2.00	26.50	-	11.18	2.00	0.19	41.87	49.04	(7.17)
Centennial Elementary	2.00	26.95	-	9.19	2.00	0.56	40.70	42.77	(2.07)
Monterey Elementary	2.00	19.50	-	9.19	2.00	-	32.69	27.73	4.96
Bricker Elementary	2.00	22.00	-	9.36	2.00	-	35.36	35.22	0.14
Oak Creek Elementary	2.00	19.00	-	5.31	2.00	-	28.31	28.34	(0.03)
Wildflower Elementary	2.00	28.34	-	13.06	2.00	-	45.40	42.08	3.33
Turman Elementary	1.00	16.33	-	3.25	1.00	-	21.58	28.02	(6.44)
Otero Elementary	2.00	33.25	-	16.69	2.00	-	53.94	48.68	5.26
Panorama Middle	3.00	27.30	-	7.50	3.00	-	40.80	41.84	(1.04)
Fox Meadow Middle	3.00	30.00	-	8.44	2.00	-	43.44	45.83	(2.39)
Harrison High	4.50	69.00	2.10	17.75	6.00	-	99.35	100.39	(1.04)
Sierra High	5.50	60.00	0.50	17.06	5.00	-	88.06	83.01	5.05
Career Readiness Academy	2.00	14.50	-	1.75	1.00	-	19.25	20.28	(1.03)
Aspire Online Academy	1.00	8.00	-	-	1.00	-	10.00	11.38	(1.38)
Thrive Home School Academy	1.00	11.00	-	0.88	2.00	-	14.88	21.89	(7.02)
Mountain Vista Community	3.00	49.26	-	19.63	3.00	-	74.88	69.09	5.79
Sand Creek International	3.00	46.37	2.00	10.44	3.00	-	64.81	63.06	1.75
Soaring Eagles Community	3.00	50.00	-	11.38	3.50	0.13	68.01	61.19	6.82
Carmel Community	3.00	41.62	-	11.00	3.00	-	58.62	57.38	1.24
<i>Total Schools FTE - General:</i>	49.00	619.29	4.60	193.29	49.50	0.88	916.57	910.96	5.61

HARRISON SCHOOL DISTRICT TWO
STAFFING FTE SUMMARY BY LOCATION - BY FUNDS
FISCAL YEAR 2025-2026 TO 2026-2027

General Fund	FY26-27 Staffing						FY26-27 Staffing	FY25-26 Staffing	
	100	200	300	400	500	600			
Department	Admin	Teachers	Prof	ESP	Office Admin	Crafts/ Trades	Total	Total	Net Change
District Wide	-	-	-	-	-	-	-	-	-
Board Of Education	-	-	-	-	-	-	-	-	-
Superintendent	1.00	-	-	-	1.00	-	2.00	2.00	-
Research, Data & Accountability	1.00	-	1.00	-	0.50	-	2.50	4.00	(1.50)
Curriculum, Instruction, Assessment	1.00	2.75	4.00	-	0.50	-	8.25	9.00	(0.75)
Student Support	3.00	-	2.00	-	2.00	-	7.00	9.00	(2.00)
Human Resources	2.00	-	1.00	-	7.00	-	10.00	13.50	(3.50)
Communications	2.00	-	2.00	-	-	-	4.00	5.00	(1.00)
Finance Center	3.00	-	10.03	-	3.00	2.00	18.03	18.03	0.00
Technology	1.00	-	16.00	-	-	-	17.00	17.00	-
Special Education	1.00	66.94	4.50	41.88	2.50	-	116.81	95.05	21.76
Professional Development	-	-	-	-	-	-	-	-	-
Career Technical Education	-	-	1.00	-	-	-	1.00	3.50	(2.50)
Security	1.00	-	1.00	-	-	13.00	15.00	16.00	(1.00)
CLDE	1.00	1.00	1.20	-	1.00	-	4.20	4.00	0.20
Guidance	-	-	-	-	-	-	-	-	-
Health Services	-	5.00	-	-	-	-	5.00	5.00	-
Teaching And Learning	2.00	0.50	-	-	1.00	-	3.50	3.00	0.50
Gifted Education	-	-	0.32	-	-	-	0.32	0.18	0.14
Legal Services	-	-	0.80	-	-	-	0.80	1.00	(0.20)
Wrap-Around Services	1.00	0.50	1.00	1.00	-	-	3.50	4.50	(1.00)
Adult And Community Education	-	-	1.00	-	1.00	-	2.00	2.00	-
Innovation & Student Opportunities	1.00	-	-	-	1.00	-	2.00	1.50	0.50
Postsecondary Readiness	1.00	1.00	2.00	-	1.00	-	5.00	1.50	3.50
Operations	0.50	-	4.50	-	1.00	106.00	112.00	115.50	(3.50)
Transportation	1.00	-	3.00	16.25	3.00	26.50	49.75	51.11	(1.36)
Nutrition Services	-	-	-	-	-	-	-	-	-
<i>Total Department FTE - General:</i>	23.50	77.69	56.35	59.13	25.50	147.50	389.66	381.37	8.29

HARRISON SCHOOL DISTRICT TWO
STAFFING FTE SUMMARY BY LOCATION - BY FUNDS
FISCAL YEAR 2025-2026 TO 2026-2027

Grants	FY26-27 Staffing						FY26-27 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	-	4.63	-	-	-	-	4.63	3.63	1.00
Stratton Meadows Elementary	-	3.00	-	-	-	-	3.00	1.00	2.00
Centennial Elementary	-	1.65	-	0.88	-	-	2.53	2.99	(0.47)
Monterey Elementary	-	2.00	-	2.63	-	-	4.63	2.96	1.67
Bricker Elementary	-	1.00	-	2.46	-	-	3.46	2.76	0.70
Oak Creek Elementary	-	-	-	1.75	-	-	1.75	0.88	0.87
Wildflower Elementary	-	1.66	-	0.88	-	-	2.54	1.34	1.20
Turman Elementary	-	0.20	-	0.88	-	-	1.08	1.03	0.04
Otero Elementary	-	1.75	-	0.88	-	-	2.63	2.30	0.33
Panorama Middle	-	7.70	-	-	-	-	7.70	6.50	1.20
Fox Meadow Middle	-	4.00	-	-	-	-	4.00	5.00	(1.00)
Harrison High	-	8.00	-	-	-	-	8.00	8.94	(0.94)
Sierra High	-	6.00	-	-	-	-	6.00	7.00	(1.00)
Career Readiness Academy	-	-	-	-	-	-	-	-	-
Aspire Online Academy	-	-	-	-	-	-	-	-	-
Thrive Home School Academy	-	-	-	-	-	-	-	-	-
Mountain Vista Community	-	1.99	-	-	-	-	1.99	4.14	(2.15)
Sand Creek International	-	1.93	-	2.88	-	-	4.81	6.66	(1.86)
Soaring Eagles Community	-	-	-	-	-	-	-	1.46	(1.46)
Carmel Community	-	4.38	-	0.88	-	-	5.25	8.78	(3.53)
<i>Total Schools FTE - Grants:</i>	-	49.88	-	14.09	-	-	63.97	67.38	(3.41)

HARRISON SCHOOL DISTRICT TWO
STAFFING FTE SUMMARY BY LOCATION - BY FUNDS
FISCAL YEAR 2025-2026 TO 2026-2027

Grants	FY26-27 Staffing						FY26-27	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	-	-	-	-	-	-	-	-	-
Board Of Education	-	-	-	-	-	-	-	-	-
Superintendent	-	-	-	-	-	-	-	-	-
Research, Data & Accountability	-	-	-	-	-	-	-	-	-
Curriculum, Instruction, Assessment	-	0.25	1.00	-	-	-	1.25	1.00	0.25
Student Support	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Communications	-	-	-	-	-	-	-	-	-
Finance Center	-	-	2.55	-	-	-	2.55	2.55	-
Technology	-	-	-	-	-	-	-	-	-
Special Education	1.00	4.00	1.00	1.00	0.50	-	7.50	5.20	2.30
Professional Development	-	-	-	-	-	-	-	-	-
Career Technical Education	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-
CLDE	-	-	1.40	-	-	-	1.40	1.60	(0.20)
Guidance	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-
Teaching And Learning	-	-	-	-	-	-	-	0.60	(0.60)
Gifted Education	-	-	0.32	-	-	-	0.32	0.46	(0.14)
Legal Services	-	-	-	-	-	-	-	-	-
Wrap-Around Services	-	1.50	1.00	11.00	-	-	13.50	1.50	12.00
Adult And Community Education	-	-	-	6.25	-	-	6.25	5.50	0.75
Innovation & Student Opportunities	-	-	-	-	-	-	-	1.00	(1.00)
Postsecondary Readiness	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
<i>Total Department FTE - Grants:</i>	1.00	5.75	7.27	18.25	0.50	-	32.77	19.41	13.36

HARRISON SCHOOL DISTRICT TWO
STAFFING FTE SUMMARY BY LOCATION - BY FUNDS
FISCAL YEAR 2025-2026 TO 2026-2027

Nutrition	FY26-27 Staffing						FY26-27 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	-	-	0.88	-	-	1.38	2.25	2.26	(0.01)
Stratton Meadows Elementary	-	-	0.88	-	-	0.69	1.56	1.57	(0.01)
Centennial Elementary	-	-	0.88	-	-	2.06	2.94	3.26	(0.32)
Monterey Elementary	-	-	0.88	-	-	0.69	1.56	2.26	(0.70)
Bricker Elementary	-	-	0.88	-	-	0.94	1.81	1.82	(0.01)
Oak Creek Elementary	-	-	0.88	-	-	0.69	1.56	2.26	(0.70)
Wildflower Elementary	-	-	0.88	-	-	0.69	1.56	2.51	(0.95)
Turman Elementary	-	-	0.88	-	-	0.69	1.56	2.26	(0.70)
Otero Elementary	-	-	0.88	-	-	1.38	2.25	2.26	(0.01)
Panorama Middle	-	-	1.00	-	-	0.94	1.94	3.32	(1.38)
Fox Meadow Middle	-	-	1.00	-	-	0.94	1.94	1.94	(0.00)
Harrison High	-	-	1.00	-	-	3.44	4.44	4.45	(0.01)
Sierra High	-	-	1.00	-	-	0.94	1.94	3.32	(1.38)
Career Readiness Academy	-	-	-	-	-	0.25	0.25	0.25	-
Aspire Online Academy	-	-	-	-	-	-	-	-	-
Thrive Home School Academy	-	-	0.88	-	-	-	0.88	0.88	(0.01)
Mountain Vista Community	-	-	1.00	-	-	1.38	2.38	3.76	(1.39)
Sand Creek International	-	-	1.00	-	-	2.06	3.06	3.76	(0.70)
Soaring Eagles Community	-	-	1.00	-	-	3.69	4.69	4.70	(0.01)
Carmel Community	-	-	1.00	-	-	2.75	3.75	3.76	(0.01)
<i>Total Schools FTE - Nutrition:</i>	-	-	16.75	-	-	25.56	42.31	50.60	(8.29)
Departments									
Gorman Education Center	-	-	0.88	-	-	0.69	1.56	1.57	(0.01)
Nutrition Services	1.00	-	5.00	-	-	12.81	18.81	10.01	8.80
<i>Total Department FTE - Nutrition:</i>	1.00	-	5.88	-	-	13.50	20.38	11.58	8.80

HARRISON SCHOOL DISTRICT TWO
STAFFING FTE SUMMARY BY LOCATION - BY FUNDS
FISCAL YEAR 2025-2026 TO 2026-2027

Capital Reserve	FY26-27 Staffing						FY26-27 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	-	-	-	1.00	1.00	-
<i>Total Department FTE:</i>	0.50	-	0.50	-	-	-	1.00	1.00	-
Total FTE Schools - All Funds:	49.00	669.18	21.35	207.38	49.50	26.44	1,022.85	1,028.94	(6.09)
Total FTE Departments - All Funds:	26.00	83.44	69.99	77.38	26.00	161.00	443.81	413.36	30.45
TOTAL FTE:	75.00	752.61	91.34	284.75	75.50	187.44	1,466.65	1,442.30	24.36



OTHER INFORMATION

HARRISON SCHOOL DISTRICT TWO
SUMMARY OF EXPENDITURES BY SCHOOL
GENERAL FUND
PROPOSED FY2026-2027

	2024-2025	2025-2026	2026-2027
	BUDGET	BUDGET	BUDGET
<u>Elementary Schools</u>			
Giberson Elementary School	\$ 2,578,903	\$ 2,700,355	\$ 2,568,125
Stratton Meadows Elementary School	3,118,903	3,448,539	3,144,701
Centennial Elementary School	3,145,734	3,234,654	3,130,874
Monterey Elementary School	2,533,801	2,188,823	2,626,519
Bricker Elementary School	2,703,820	2,653,576	2,672,477
Oak Creek Elementary School	2,735,324	2,367,849	2,430,065
Wildflower Elementary School	3,155,087	3,352,877	3,330,402
Turman Elementary School	2,642,164	2,389,532	1,886,850
Otero Elementary School	3,771,927	3,681,928	3,862,111
<u>Middle Schools</u>			
Panorama Middle School	3,929,123	3,501,633	3,580,379
Fox Meadow Middle School	4,103,844	4,006,389	3,939,731
<u>High School</u>			
Harrison High School	9,084,882	9,375,591	9,197,038
Sierra High School	7,845,687	8,233,162	8,456,204
<u>K-8 Schools</u>			
Mountain Vista Community School	5,403,012	5,508,927	5,804,412
Sand Creek International School	5,510,818	5,584,495	5,676,518
Soaring Eagles Community School	5,197,748	5,477,695	5,685,320
Carmel Community School	4,505,451	4,624,099	4,757,090
<u>Other Schools</u>			
Career Readiness Academy	1,636,942	1,842,999	1,866,334
Aspire Online Academy	1,539,922	1,169,004	1,140,109
Thrive Home School Academy	2,217,059	1,923,890	1,206,766
Total Schools Expenditures	\$ 77,360,151	\$ 77,266,017	\$ 76,962,024

HARRISON SCHOOL DISTRICT TWO
SUMMARY OF EXPENDITURES BY DEPARTMENT
GENERAL FUND
PROPOSED FY2026-2027

	2024-2025	2025-2026	2026-2027
	BUDGET	BUDGET	BUDGET
<u>Instructional Department</u>			
Research, Data & Accountability	\$ 479,695	\$ 596,881	\$ 471,429
Curriculum, Instruction, Assessment	2,036,843	2,148,617	2,109,157
Student Support/Co-Curricular	2,408,989	1,236,296	1,081,502
Special Education	16,126,530	12,134,572	13,563,596
Professional Development	60,415	54,050	67,488
Career Technical Education	649,983	547,186	259,477
Culturally & Linguistically Diverse Ed	597,830	491,044	522,738
Guidance	34,500	25,287	25,287
Avid Instructional & Support	142,711	93,059	-
Health Services	427,977	415,188	425,260
Teaching And Learning	600,670	944,222	878,579
Gifted Education	238,094	115,868	146,659
Adult And Community Education	221,693	208,598	211,500
College Career	664,339	612,228	986,678
Total Instructional Departments	\$ 24,690,269	\$ 19,623,096	\$ 20,749,349
<u>Support Department</u>			
District Wide	\$ 4,530,812	\$ 2,642,371	\$ 3,213,763
Board Of Education	280,489	237,000	274,378
Superintendent	552,299	571,045	538,081
Human Resources	1,798,494	4,807,182	5,012,232
Communications	876,477	817,294	791,972
Finance Center	1,622,819	2,181,813	2,462,948
Technology	3,425,416	3,605,614	3,784,548
Security	826,130	1,460,399	1,342,227
Legal Services	248,548	251,802	211,031
Wrap-Around Services	2,072,054	565,700	472,359
Innovation & Student Opportunities	154,871	734,657	450,293
Health & Wellness	565,326	3,071	-
Operations	7,918,923	13,146,179	13,486,673
Transportation	5,509,510	4,470,998	4,479,387
Warehouse	176,800	-	-
Nutrition Services	111,659	-	-
Total Support Departments	\$ 30,670,627	\$ 35,495,125	\$ 36,519,892
Total Departments	\$ 55,360,896	\$ 55,118,221	\$ 57,269,242