

Woodland Park School District
Woodland Park School District RE-2
Teller County
2026 - 2027
ADOPTED BUDGET
June 10, 2026

APPROPRIATION RESOLUTION
ANNUAL BUDGET
ANNUAL BUDGET IN UNIFORM BUDGET SUMMARY FORMAT

APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of Woodland Park School District located in Woodland Park School District RE-2 in Teller County that the amounts shown in the following schedule be appropriated to each fund as specified in the ADOPTED BUDGET for the ensuing fiscal year beginning July 1, 2026 and ending June 30, 2027.

FUND		APPROPRIATION AMOUNT	APPROPRIATED EXPENDITURES + RESERVES
1. General Fund	1	18,422,682	18,422,682
1a. Charter Schools	1a.	8,415,220	8,415,220
1b. Insurance Reserve Fund	1b.	527,036	527,036
1c. Pre-School Fund	1c.	0	0
<i>Special Revenue Funds:</i>			
2. Capital Reserve Special Revenue Fund	2	0	0
3. Governmental Designated-Purpose Grants Fund	3	1,399,422	1,399,422
4. Pupil Activity Special Revenue Fund	4	811,265	811,265
5. Full Day Kindergarten Mill Levy Override Fund	5	0	0
6. Transportation Fund	6	379,261	379,261
7. Other Special Revenue Funds	7	0	0
8. Bond Redemption Fund	8	0	0
<i>Capital Projects Funds:</i>			
9. Building Fund	9	0	0
10. Special Building and Technology Fund	10	0	0
11. Capital Reserve Capital Projects Fund	11	125,000	125,000
<i>Enterprise Funds:</i>			
12. Food Service Fund	12	1,115,310	1,115,310
13. Other Enterprise Funds	13	0	0
<i>Internal Service Funds:</i>			
14. Risk-Related Activity Fund	14	0	0
15. Other Internal Service Funds	15	0	0
<i>Trust/Agency Funds:</i>			
16. Fiduciary Fund	16	0	0
17. Private Purpose Trust Funds	17	0	0
18. Agency Fund	18	0	0
19. Pupil Activity Agency Fund	19	0	0
20. Foundations	20	0	0
21. Component Units	21	0	0
TOTAL APPROPRIATION		31,195,196	31,195,196

Date of Adoption: June 10, 2026

Signature of Board President: _____



Woodland Park School District
2026 - 2027 ADOPTED BUDGET
GENERAL FUND BOARD SUMMARY

ANNUAL BUDGET

	FY25 Audit	FY26 Revised	FY27 Adopted
Revenue			
Local Revenue	15,987,303	16,885,697	16,294,782
State Revenue	6,059,173	10,971,910	9,122,244
Federal Revenue	599,569	2,037,380	435,528
Total Revenue	22,646,045	29,894,987	25,852,555
Expenditures			
Salaries	13,495,878	11,567,025	10,712,647
Employee Benefits	4,701,721	3,945,350	3,502,853
Purchased Professional and Techn	1,680,612	1,122,409	696,617
Purchased Property Services	516,198	453,000	125,877
Other Purchased Services	1,292,867	1,632,702	711,779
Supplies	1,109,585	1,052,700	893,550
Property	375,041	103,000	25,000
Other Objects	360,084	330,128	959,967
Other Uses of Funds *	841,998	579,430	0
Total Expenditures	24,373,984	20,785,744	17,628,290
Charter School Pass-Through (net)		-7,327,257	-7,428,791
Inter-fund Transfers (net)		-3,671,171	-794,392
Other Financing Sources (Debt Pro	131,846	0	0
Change in Fund Balance	\$ (1,596,093)	\$ (1,889,185)	\$ 1,081
Beginning Fund Balance	8,266,888	6,386,895	3,089,109
Ending Fund Balance	\$ 6,670,795	\$ 4,497,710	\$ 3,090,190

MAJOR ASSUMPTIONS			
Total Enrollment	1,691	1,684	1,801
Funded Pupil Count	1,684	1,640	1,761
Per Pupil Revenue (PPR)	\$11,253	\$13,050	\$13,014
Staff (FTE)	0.0	217.2	230.8
Change in PPR		16.0%	-0.3%
OPERATING METRICS			
Operating Reserve Ratio (ORR)	0.27	0.16	0.12
Operating Margin Ratio (OMR)	-0.07	-0.06	0.00
Days of Unassigned Reserves on Hand	99.9	79.0	64.0
Instructional Spending	53%	53%	51%
Support Services Spending	47%	47%	49%
Salaries & Benefits as % of Total	75%	75%	81%
Student:Staff Ratio	n/a	7.75	7.80

Note:

This summary reflects the General Fund only. Per the FY25 audited financial statements, the Capital Projects Fund (Fund 43) ended FY25 with a deficit fund balance of \$(934,744) — beginning balance \$35,107 less a net change of \$(969,851) driven by facilities acquisition and construction outlays. This deficit is reported separately in the Capital Projects Fund and is not part of the General Fund balance shown above.

Fund 43 — Capital Projects (FY25 Audited, memo or	FY25 Audit
Beginning Fund Balance	35,107
Net Change in Fund Balance	-969,851
Ending Fund Balance (Deficit)	(934,744)

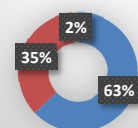
*** Other Uses of Funds (row 26):**

For FY27, debt service (\$918,967 — COP principal/interest and lease payments) is classified in Other Objects (row 25), and transfers to other funds (\$715,979) are shown on the Transfers line (row 29), consistent with CDE object-code definitions. As a result, FY27 Other Uses of Funds is \$0. The FY25 and FY26 amounts on this line (\$841,998 and \$579,430) reflect those years' reported classifications, which grouped certain debt-service and transfer items under object 0900; they are therefore not directly comparable to the FY27 presentation.

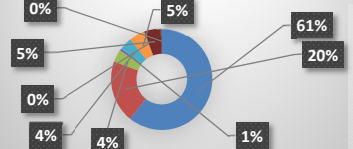
**** Transfers / Charter Pass-Through:**

The General Fund records the per-pupil funding it passes through to Merit Academy (charter) as a net pass-through, separately from net inter-fund transfers. Charter Pass-Through: FY26 \$(7,327,257), FY27 \$(7,538,806). Inter-fund Transfers (net): FY26 \$(3,671,171), FY27 \$(532,566). The FY25 amount (\$131,846) is long-term debt proceeds reported as an other financing source in the audit.

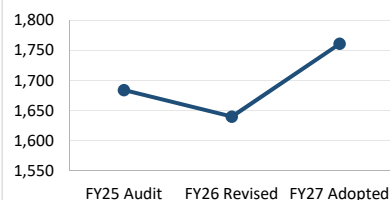
Budgeted Revenue



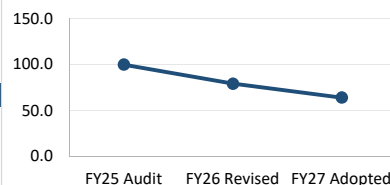
Budgeted Expenditures



Funded Pupil Count



Days of Unassigned Reserves on Hand



FY2025-2026 UNIFORM BUDGET SUMMARY

Woodland Park School District RE-2 (FY2026-27 Budget)		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	25 Transportation	43 Capital Reserve Capital Projects Fund	TOTAL
Beginning Fund Balance (Includes All Reserves)			3,089,109	281,872	-	227,486	-	76,262	0	0	3,674,730
Revenues											
Local Sources	1000 - 1999		16,294,782	785,047	11,057	80,000	20,000	811,265	30,000	-	18,032,151
Intermediate Sources	2000 - 2999		-	-	-	-	-	-	-	-	-
State Sources	3000 - 3999		9,122,244	8,006,480	-	468,982	812,302	-	195,848	-	18,605,856
Federal Sources	4000 - 4999		435,528	36,000	-	566,328	567,121	-	-	-	1,604,978
Total Revenues			25,852,555	8,827,527	11,057	1,115,310	1,399,423	811,265	225,848	-	38,242,984
Total Beginning Fund Balance and Reserves			28,941,664	9,109,399	11,057	1,342,796	1,399,423	887,527	225,848	0	41,917,714
Total Allocations To/From Other Funds	5600,5700, 5800		(7,428,791)	-	-	-	-	-	-	-	(7,428,791)
Transfers To/From Other Funds	5200 - 5300		-	-	515,979	-	-	-	153,413	125,000	794,392
Other Sources	5100,5400, 5500,5900, 5990, 5991		-	-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			21,512,873	9,109,399	527,036	1,342,796	1,399,423	887,527	379,261	125,000	35,283,315
Expenditures											
Instruction - Program 0010 to 2099											
Salaries	0100		6,246,013	3,493,683	-	-	691,899	-	-	-	10,431,595
Employee Benefits, including object 0280	0200		2,074,366	1,432,308	-	-	222,109	-	-	-	3,728,783
Purchased Services	0300,0400, 0500		453,256	14,000	-	-	120,007	-	260,000	-	847,263
Supplies and Materials	0600		266,333	237,000	-	-	20,126	-	-	-	523,459
Property	0700		3,085	2,000	-	-	7,479	-	-	-	12,564
Other	0800, 0900		5,608	-	-	-	3,000	-	-	-	8,608
Total Instruction			9,048,661	5,178,991	-	-	1,064,620	-	260,000	-	15,552,273
Supporting Services											
Students - Program 2100											
Salaries	0100		1,029,221	-	-	-	125,920	-	90,000	-	1,245,141
Employee Benefits, including object 0280	0200		344,880	-	-	-	50,378	-	29,261	-	424,519
Purchased Services	0300,0400, 0500		9,556	-	-	-	33,769	-	-	-	43,325
Supplies and Materials	0600		5,817	-	-	-	1,173	-	-	-	6,990
Property	0700		-	-	-	-	1,339	-	-	-	1,339
Other	0800, 0900		-	-	-	-	-	-	-	-	-
Total Students			1,389,473	-	-	-	212,580	-	119,261	-	1,721,314

FY2025-2026 UNIFORM BUDGET SUMMARY

Woodland Park School District RE-2 (FY2026-27 Budget)	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	25 Transportation	43 Capital Reserve Capital Projects Fund	TOTAL
Instructional Staff - Program 2200										
Salaries	0100	710,351	-	-	-	46,642	-	-	-	756,994
Employee Benefits, including object 0280	0200	243,134	-	-	-	7,741	-	-	-	250,875
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-
	0500	44,659	-	-	-	11,749	-	-	-	56,408
Supplies and Materials	0600	920	-	-	-	2,213	-	-	-	3,133
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-
Total Instructional Staff		999,065	-	-	-	68,345	-	-	-	1,067,410
General Administration - Program 2300, including Program 2303 and 2304										
Salaries	0100	314,215	-	-	-	-	-	-	-	314,215
Employee Benefits, including object 0280	0200	98,890	-	-	-	-	-	-	-	98,890
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-
	0500	139,818	-	-	-	-	-	-	-	139,818
Supplies and Materials	0600	56,091	-	-	-	-	-	-	-	56,091
Property	0700	392	-	-	-	-	-	-	-	392
Other	0800, 0900	34,904	-	-	-	-	-	-	-	34,904
Total School Administration		644,311	-	-	-	-	-	-	-	644,311
School Administration - Program 2400										
Salaries	0100	772,610	-	-	-	-	-	-	-	772,610
Employee Benefits, including object 0280	0200	249,048	-	-	-	-	-	-	-	249,048
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-
	0500	25,800	-	-	-	-	-	-	-	25,800
Supplies and Materials	0600	1,538	-	-	-	-	-	-	-	1,538
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	161	-	-	-	-	-	-	-	161
Total School Administration		1,049,157	-	-	-	-	-	-	-	1,049,157
Business Services - Program 2500, including Program 2501										
Salaries	0100	315,939	-	-	-	36,327	-	-	-	352,266
Employee Benefits, including object 0280	0200	100,378	-	-	-	12,742	-	-	-	113,120
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-
	0500	182,142	-	-	-	-	-	-	-	182,142
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	272	-	51,349	-	-	-	-	-	51,621
Total Business Services		598,730	-	51,349	-	49,069	-	-	-	699,148
Operations and Maintenance - Program 2600										
Salaries	0100	882,957	-	-	-	3,707	-	-	-	886,665
Employee Benefits, including object 0280	0200	289,995	-	-	-	1,101	-	-	-	291,095
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-
	0500	161,730	-	-	-	-	-	-	-	161,730
Supplies and Materials	0600	491,686	-	-	63	-	-	-	-	491,749
Property	0700	1,121	-	-	-	-	-	-	-	1,121
Other	0800, 0900	-	-	-	-	-	-	-	-	-
Total Operations and Maintenance		1,827,490	-	-	63	4,808	-	-	-	1,832,360
Student Transportation - Program 2700										
Salaries	0100	105,068	-	-	-	-	-	-	-	105,068
Employee Benefits, including object 0280	0200	29,003	-	-	-	-	-	-	-	29,003
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-
	0500	361,277	-	-	-	-	-	-	-	361,277
Supplies and Materials	0600	70,255	-	-	-	-	-	-	-	70,255
Property	0700	-	-	-	-	-	-	-	125,000	125,000
Other	0800, 0900	-	-	-	-	-	-	-	-	-
Total Student Transportation		565,604	-	-	-	-	-	-	125,000	690,604
Central Support - Program 2800, including Program 2801										
Salaries	0100	330,041	1,203,000	-	-	-	-	-	-	1,533,041
Employee Benefits, including object 0280	0200	67,807	541,350	-	-	-	-	-	-	609,157
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-
	0500	155,963	1,163,379	468,308	-	-	-	-	-	1,787,650
Supplies and Materials	0600	879	81,500	7,069	-	-	-	-	-	89,448
Property	0700	108	173,000	310	-	-	-	-	-	173,418
Other	0800, 0900	55	15,000	-	-	-	-	-	-	15,055
Total Central Support		554,853	3,177,229	475,687	-	-	-	-	-	4,207,769
Other Support - Program 2900										
Salaries	0100	6,231	-	-	-	-	-	-	-	6,231
Employee Benefits, including object 0280	0200	5,351	-	-	-	-	-	-	-	5,351
Purchased Services	0300,0400,	-	-	-	-	-	-	-	-	-
	0500	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-

FY2025-2026 UNIFORM BUDGET SUMMARY

Woodland Park School District RE-2 (FY2026-27 Budget)		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	25 Transportation	43 Capital Reserve Capital Projects Fund	TOTAL
Total Other Support			11,583	-	-	-	-	-	-	-	11,583
Food Service Operations - Program 3100											
Salaries	0100	-	-	-	-	413,828	-	-	-	-	413,828
Employee Benefits, including object 0280	0200	-	-	-	-	127,869	-	-	-	-	127,869
Purchased Services	0300,0400,0500	-	-	-	-	79,167	-	-	-	-	79,167
Supplies and Materials	0600	32	-	-	-	444,383	-	-	-	-	444,415
Property	0700	-	-	-	-	50,000	-	-	-	-	50,000
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-
Total Other Support			32	-	-	1,115,247	-	-	-	-	1,115,279
Enterprise Operations - Program 3200											
Salaries	0100	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	72	-	-	-	-	-	-	-	-	72
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-
Total Enterprise Operations			72	-	-	-	-	-	-	-	72
Community Services - Program 3300											
Salaries	0100	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-
Total Community Services			-	-	-	-	-	-	-	-	-
Education for Adults - Program 3400											
Salaries	0100	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-
Total Education for Adults Services			-	-	-	-	-	-	-	-	-
Total Supporting Services			7,640,369	3,177,229	527,036	1,115,310	334,802	-	119,261	125,000	13,039,007

FY2025-2026 UNIFORM BUDGET SUMMARY

Woodland Park School District RE-2 (FY2026-27 Budget)	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	25 Transportation	43 Capital Reserve Capital Projects Fund	TOTAL
Property - Program 4000										
Salaries	0100	-	-	-	-	-	336,572	-	-	336,572
Employee Benefits, including object 0280	0200	-	-	-	-	-	73,474	-	-	73,474
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	401,219	-	-	401,219
Property	0700	20,293	-	-	-	-	-	-	-	20,293
Other	0800, 0900	-	-	-	-	-	-	-	-	-
Total Property		20,293	-	-	-	-	811,265	-	-	831,557
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure										
Salaries	0100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Employee Benefits, including object 0280	0200	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Purchased Services	0300,0400,0500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Property	0700	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Other	0800, 0900	1,713,359	59,000	-	-	-	-	-	-	1,772,359
Total Other Uses		1,713,359	59,000	-	-	-	-	-	-	1,772,359
Total Expenditures		18,422,682	8,415,220	527,036	1,115,310	1,399,422	811,265	379,261	125,000	31,195,196
APPROPRIATED RESERVES										
Other Reserved Fund Balance (9900)	0840	-	-	-	-	-	-	-	-	-
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-	-	-
Reserved Fund Balance (9100)	0840	-	-	-	-	-	-	-	-	-
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	-	-
Total Reserves		-	-	-	-	-	-	-	-	-
Total Expenditures and Reserves		18,422,682	8,415,220	527,036	1,115,310	1,399,422	811,265	379,261	125,000	31,195,196

FY2025-2026 UNIFORM BUDGET SUMMARY

Woodland Park School District RE-2 (FY2026-27 Budget)										
	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	25 Transportation	43 Capital Reserve Capital Projects Fund	TOTAL
BUDGETED ENDING FUND BALANCE										
Non-spendable fund balance (9900)	6710	-	10,000	-	-	-	-	-	-	10,000
Restricted fund balance (9900)	6720	-	-	-	227,486	-	-	-	-	227,486
TABOR 3% emergency reserve (9321)	6721	525,111	252,457	-	-	-	-	-	-	777,568
TABOR multi year obligations (9322)	6722	-	-	-	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-	-	-	-
Total program reserve (9328)	6728	-	-	-	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	-	-	-	-	-	-	-	-
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-	-	-	-
Assigned fund balance (9900)	6760	-	-	-	-	-	-	-	-	-
Unassigned fund balance (9900)	6770	2,565,079	431,722	0	-	1	76,262	-	0	3,073,064
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance		3,090,190	694,179	0	227,486	1	76,262	-	0	4,088,119
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))										
Use of a portion of beginning fund balance resolution required?		No	No	No	No	No	No	No	No	No