PEAK TO PEAK
CHARTER SCHOOL
800 Merlin Drive • Lafayette, CO 80026

Appropriation Resolution

2025-26 Revised Budget

Be it resolved by the Board of Directors of Peak to Peak Charter School, authorized by Boulder Valley School District, Boulder County, Colorado; that the following amounts shown below be appropriated to each fund as specified in the Adopted Budget for the ensuing fiscal year beginning July 1, 2025 and ending on June 30, 2026.

Fund 11 – Charter General Fund Expenditures	**$ 24,525,574**
Fund 21 – Food Services Fund Expenditures	**$ 1,117,165**
Fund 65 – Operations & Technology Fund Expenditures	**$ 2,679,707**
TOTAL BUDGET APPROPRIATION	**$ 28,322,446**

Be it further resolved that in accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of the fiscal year 2025-26 beginning General Fund 11 fund balance for facilities and or other unforeseen one time expenses. While this resolution appropriates a portion of the beginning fund balance, board approval is required prior to spending or committing any funds from the prior year fund balance. The use of any portion of the beginning fund balance for the purposes set forth above will not lead to an ongoing deficit, provided the use of funds from fund balance is one time only.

Fund 11 – Charter General Fund Expenditures	**$ 24,525,574**
Fund 11 – Charter General Fund Unassigned Reserves	**$ 8,703,697**
Fund 11 – Charter General Fund Total Appropriation	**$ 33,229,271**

APPROVED: _____

Brian Boonstra, President, Board of Directors, Peak to Peak Charter School

ATTEST: _____

Mark Seeber, Secretary, Board of Directors, Peak to Peak Charter School

DATE: December 17, 2025

2025-26 UNIFORM BUDGET SUMMARY - REVISED FY26 BUDGET					
SCHOOL: Peak to Peak Charter School	SCHOOL CODE: 956	Fund 11	Fund 21	Fund 65	Fund 26
PRELIMINARY BUDGET		Charter School Fund	Food Service Operations	Operations & Technology	Friends of P2P Fundraising
Budgeted Pupil Count	1,445				
BEGINNING FUND BALANCE (Includes All Reserves)		$ 9,486,378	$ 217,294	$ 726,809	$ 1,868,347
REVENUES	Object/ Source				
Local Sources	1000 - 1999	$ 2,041,759	$ 90,105		$ 1,105,900
Intermediate Sources	2000 - 2999			$ 2,057,400	
State Sources	3000 - 3999	$ 22,847,976		$ 25,825	
Federal Sources	4000 - 4999	$ -	$ 914,050		
TOTAL REVENUES		$ 24,889,735	$ 1,004,155	$ 2,083,225	$ 1,105,900
TOTAL BEGINNING FUND BALANCE & REVENUES		$ 34,376,113	$ 1,221,449	$ 2,810,034	$ 2,974,247
Total Allocations To/From Other Funds	5600, 5700, 5800				
Transfers From Other Funds	5200 - 5300	$ 349,850			
Other Sources	5100, 5400, 5500,				
AVAILABLE BEGINNING FUND BALANCE & REVENUES		$ 34,725,963	$ 1,221,449	$ 2,810,034	$ 2,974,247
EXPENDITURES					
Instruction - Program 0010 to 2099	Object/Source				
Salaries	0100	$ 8,653,888			
Employee Benefits	0200	$ 2,916,876			
Purchased Services	0300, 0400, 0500	$ 258,512			
Supplies and Materials	0600	$ 682,393		$ 169,992	
Property	0700	$ 63,487		$ 15,000	
Other	0800, 0900	$ 984,023			
Total Instruction		$ 13,559,179	$ -	$ 184,992	$ -
Supporting Services					
Students - Program 2100					
Salaries	0100	$ 951,132			
Employee Benefits	0200	$ 324,377			
Purchased Services	0300, 0400, 0500	$ 10,695			
Supplies and Materials	0600	$ 24,900			
Property	0700				
Other	0800, 0900	$ 32,835			
Total Students		$ 1,343,939	$ -	$ -	$ -
Instructional Staff - Program 2200s					
Salaries	0100	$ 415,311			
Employee Benefits	0200	$ 146,592			
Purchased Services	0300, 0400, 0500	$ 103,372			
Supplies and Materials	0600	$ 11,400			
Property	0700				
Other	0800, 0900				
Total Instructional Staff		$ 676,675	$ -	$ -	$ -
General Administration - Program 2300s					
Salaries	0100	$ 128,687			
Employee Benefits	0200	$ 42,571			
Purchased Services	0300, 0400, 0500	$ 46,641			$ 104,652
Supplies and Materials	0600				$ 119,300

2025-26 UNIFORM BUDGET SUMMARY - REVISED FY26 BUDGET					
SCHOOL: Peak to Peak Charter School	SCHOOL CODE: 956	Fund 11	Fund 21	Fund 65	Fund 26
PRELIMINARY BUDGET		Charter School Fund	Food Service Operations	Operations & Technology	Friends of P2P Fundraising
Property	0700				
Other	0800, 0900				$ 66,000
Total School Administration		**$ 217,898**	**$ -**	**$ -**	**$ 289,952**
School Administration - Program 2400s					
Salaries	0100	$ 2,055,380			
Employee Benefits	0200	$ 657,674			
Purchased Services	0300, 0400, 0500	$ 15,500			
Supplies and Materials	0600	$ 18,000			
Property	0700				
Other	0800, 0900				
Total School Administration		**$ 2,746,555**	**$ -**	**$ -**	**$ -**
Business Services - Program 2500s					
Salaries	0100	$ 235,255			
Employee Benefits	0200	$ 80,498			
Purchased Services	0300, 0400, 0500	$ 87,189			
Supplies and Materials	0600				
Property	0700				
Other	0800, 0900				
Total Business Services		**$ 402,943**	**$ -**	**$ -**	**$ -**
Operations and Technology - Program 2600					
Salaries	0100	$ 6,253		$ 293,524	
Employee Benefits	0200	$ 1,383		$ 102,845	
Purchased Services	0300, 0400, 0500	$ 228,974		$ 785,182	
Supplies and Materials	0600			$ 420,447	
Property	0700	$ -			
Other	0800, 0900				
Total Operations and Technology		**$ 236,610**	**$ -**	**$ 1,601,998**	**$ -**
Transportation - Program 2700					
Salaries	0100	$ 98,262			
Employee Benefits	0200	$ 58,412			
Purchased Services	0300, 0400, 0500	$ 195,269			
Supplies and Materials	0600	$ 24,500			
Property	0700				
Other	0800, 0900				
Total Transportation		**$ 376,443**	**$ -**	**$ -**	**$ -**
Central Support - Program 2800s					
Salaries	0100				
Employee Benefits	0200				
Purchased Services	0300, 0400 ,0500	$ 100,700			
Supplies and Materials	0600	$ 7,000			
Property	0700				
Other	0800, 0900				
Total Central Support		**$ 107,700**	**$ -**	**$ -**	**$ -**
Food Service Operations - Program 3100					
Salaries	0100		$ 361,355		
Employee Benefits	0200		$ 135,714		

2025-26 UNIFORM BUDGET SUMMARY - REVISED FY26 BUDGET					
SCHOOL: Peak to Peak Charter School	SCHOOL CODE: 956	Fund 11	Fund 21	Fund 65	Fund 26
PRELIMINARY BUDGET		Charter School Fund	Food Service Operations	Operations & Technology	Friends of P2P Fundraising
Purchased Services	0300, 0400 ,0500		$ 42,590		
Supplies and Materials	0600		$ 569,806		
Property	0700		$ 7,700		
Other	0800, 0900				
Total Other Support		**$ -**	**$ 1,117,165**	**$ -**	**$ -**
Total Supporting Services		**$ 6,108,762**	**$ 1,117,165**	**$ 1,601,998**	**$ 289,952**
Property - Program 4000s					
Salaries	0100				
Employee Benefits	0200				
Purchased Services	0300, 0400 ,0500				
Supplies and Materials	0600				
Property	0700	$ 370,000		$ 692,717	
Other	0800, 0900				
Total Property		**$ 370,000**	**$ -**	**$ 692,717**	**$ -**
Other Uses - Program 5000s - including Transfers Out and/or					
Salaries	0100				
Employee Benefits	0200				
Purchased Services	0300, 0400 ,0500	$ 4,487,632			
Supplies and Materials	0600				
Property	0700				
Other	0800, 0900			$ 200,000	$ 349,850
Total Other Uses		**$ 4,487,632**	**$ -**	**$ 200,000**	**$ 349,850**
TOTAL EXPENDITURES		**$ 24,525,574**	**$ 1,117,165**	**$ 2,679,707**	**$ 639,802**
APPROPRIATED RESERVES					
Other Assigned Fund Balance - Program 9900	**0840**	$ 750,000	$ 82,510	$ 67,831	$ 641,614
Other Restricted Reserves - Program 932X	**0840**				$ 1,692,832
Reserved Fund Balance - Program 9100	**0840**				
School Emergency Reserve - Program 9315	**0840**				
Reserve for TABOR 3% - Program 9321	**0840**	$ 746,692	$ 21,774	$ 62,497	
TOTAL RESERVES		**$ 1,496,692**	**$ 104,284**	**$ 130,327**	**$ 2,334,445**
TOTAL EXPENDITURES & RESERVES		**$ 26,022,266**	**$ 1,221,449**	**$ 2,810,034**	**$ 2,974,247**
NON-APPROPRIATED RESERVE - Program 9200		**$ 8,703,697**	**$ -**	**$ -**	**$ -**
TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL EXPENDITURES & RESERVES LESS NON-APPROPRIATED RESERVES (Should Equal Zero)		**$ -**	**$ -**	**$ -**	**$ -**

Fund 11 - General Fund

DRAFT Revised Budget for 2025-26

	2024-25 Year-End Actuals (Audited)		2025-26 Preliminary Budget		2025-26 Proposed Revised Budget		2026-27 Forecast		2027-28 Forecast		2028-29 Forecast		2029-30 Forecast		2030-31 Forecast		2031-32 Forecast		EXPLANATORY NOTES
REVENUES																			
Charter Fund Revenues	$	% of Total	$	% of Total	$	% of Total	$	% of Total	$	% of Total	$	% of Total	$	% of Total	$	% of Total	$	% of Total	
State Per Pupil Revenue (PPR) Funding	$ 16,189,205	66.2%	$ 16,709,980	66.4%	$ 16,730,400	66.3%	$ 17,206,814	66.2%	$ 17,636,985	66.4%	$ 18,265,569	66.6%	$ 18,914,560	66.7%	$ 19,584,584	67.0%	$ 20,208,925	67.1%	Increased by $24,755 based on reconciliation of FY25 PPR
BVSD 1991 Mill Levy Override	$ 376,328	1.5%	$ 361,134	1.4%	$ 364,732	1.4%	$ 375,674	1.4%	$ 386,945	1.5%	$ 402,690	1.5%	$ 419,032	1.5%	$ 435,992	1.5%	$ 452,086	1.5%	
BVSD 1998 Mill Levy Override	$ 397,545	1.6%	$ 537,945	2.1%	$ 543,291	2.2%	$ 559,590	2.2%	$ 576,378	2.2%	$ 599,832	2.2%	$ 624,174	2.2%	$ 649,437	2.2%	$ 673,410	2.2%	
BVSD 2002 Mill Levy Override	$ 670,018	2.7%	$ 767,035	3.0%	$ 774,665	3.1%	$ 797,904	3.1%	$ 821,842	3.1%	$ 855,284	3.1%	$ 889,993	3.1%	$ 926,015	3.2%	$ 960,197	3.2%	
BVSD 2005 Mill Levy Override	$ 386,198	1.6%	$ 349,993	1.4%	$ 373,099	1.5%	$ 384,292	1.5%	$ 395,821	1.5%	$ 411,927	1.5%	$ 428,644	1.5%	$ 445,994	1.5%	$ 462,456	1.5%	
BVSD 2010 Mill Levy Override	$ 2,688,961	11.0%	$ 2,522,406	10.0%	$ 2,522,168	10.0%	$ 2,663,670	10.2%	$ 2,743,580	10.3%	$ 2,855,222	10.4%	$ 2,971,093	10.5%	$ 3,091,347	10.6%	$ 3,205,457	10.6%	Reduced by $63,920 based on reconciliation of FY25 Mill Levy Revenue
Special Education Categorical Funding	$ 689,358	2.8%	$ 764,940	3.0%	$ 755,665	3.0%	$ 773,644	3.0%	$ 796,854	3.0%	$ 829,279	3.0%	$ 862,933	3.0%	$ 897,860	3.1%	$ 931,003	3.1%	Increased by $4,554 based on reconciliation of FY25 PPR
English Language Proficiency Categorical Funding	$ 45,446	0.2%	$ 11,109	0.0%	$ 11,242	0.0%	$ 11,579	0.0%	$ 11,927	0.0%	$ 12,412	0.0%	$ 12,916	0.0%	$ 13,439	0.0%	$ 13,935	0.0%	
Talented & Gifted Grant	$ 15,746	0.1%	$ 15,751	0.1%	$ 15,823	0.1%	$ 16,297	0.1%	$ 16,786	0.1%	$ 17,469	0.1%	$ 18,178	0.1%	$ 18,914	0.1%	$ 19,612	0.1%	
CDE Charter Capital Construction	$ 563,892	2.3%	$ 525,980	2.1%	$ 555,863	2.2%	$ 555,863	2.1%	$ 555,863	2.1%	$ 561,633	2.0%	$ 567,403	2.0%	$ 573,173	2.0%	$ 577,020	1.9%	Updated to reflect FY26 projected actuals
Other District/State Revenues	$ -	0.0%	$ 201,028	0.8%	$ 201,028	0.8%	$ 208,860	0.8%	$ 144,500	0.5%	$ 125,560	0.5%	$ 82,600	0.3%	$ -	0.0%	$ -	0.0%	State and Federal Grants - new Facility Assistance Grant
Total Charter Fund Revenue	**$ 22,022,697**	**90.0%**	**$ 22,767,301**	**90.4%**	**$ 22,847,976**	**90.5%**	**$ 23,554,189**	**90.6%**	**$ 24,087,479**	**90.7%**	**$ 24,936,878**	**90.9%**	**$ 25,791,528**	**91.0%**	**$ 26,636,756**	**91.1%**	**$ 27,504,101**	**91.3%**	
%Δ year-over-year					3.7%		3.1%		2.3%		3.5%		$ 0		3.3%		3.3%		
Local Program Revenues																			
Instructional Fees	$ 307,883	1.3%	$ 422,737	1.7%	$ 422,737	1.7%	$ 426,964	1.6%	$ 431,234	1.6%	$ 440,067	1.6%	$ 449,035	1.6%	$ 458,137	1.6%	$ 465,824	1.5%	
Peak Week Fees	$ 718,708	2.9%	$ 708,000	2.8%	$ 708,000	2.8%	$ 715,080	2.8%	$ 722,231	2.7%	$ 737,025	2.7%	$ 752,043	2.7%	$ 767,288	2.6%	$ 780,162	2.6%	
Miscellaneous Local Revenues	$ 3,550	0.0%	$ 5,000	0.0%	$ 5,000	0.0%	$ 5,000	0.0%	$ 5,000	0.0%	$ 5,000	0.0%	$ 5,000	0.0%	$ 5,000	0.0%	$ 5,000	0.0%	Local fees and fines, insurance refunds, rental income, BVSD transfers
Transportation Program Revenues	$ 78,824	0.3%	$ 89,288	0.4%	$ 89,288	0.4%	$ 93,002	0.4%	$ 96,902	0.4%	$ 100,997	0.4%	$ 105,297	0.4%	$ 109,812	0.4%	$ 114,552	0.4%	Fees charged for field trips, athletic trips, includes $15k estimate for state reimbursement.
Athletics & Activities Revenue	$ 407,430	1.7%	$ 347,735	1.4%	$ 347,735	1.4%	$ 346,471	1.3%	$ 349,139	1.3%	$ 351,860	1.3%	$ 354,636	1.3%	$ 357,467	1.2%	$ 360,355	1.2%	
Rebates, Refunds, Investment Income	$ 479,600	2.0%	$ 450,000	1.8%	$ 450,000	1.8%	$ 450,000	1.7%	$ 450,000	1.7%	$ 450,000	1.6%	$ 450,000	1.6%	$ 450,000	1.5%	$ 450,000	1.5%	Bond reserve annual refund, procard rebates, reserve interest earnings
Center for Professional Development	$ 38,500	0.2%	$ 19,000	0.1%	$ 19,000	0.1%	$ 19,380	0.1%	$ 19,768	0.1%	$ 20,163	0.1%	$ 20,566	0.1%	$ 20,978	0.1%	$ 21,397	0.1%	CPD revenues from contracted services with external partners
Revolving Grant Revenue **(Fund 73)**	$ 74,813	0.3%	$ -	0.0%										0.0%					
Transfer-In of Friends of P2P Net Fundraising	$ 335,091	1.4%	$ 362,850	1.4%	$ 349,850	1.4%	$ 391,837	1.5%	$ 397,434	1.5%	$ 402,782	1.5%	$ 410,518	1.4%	$ 418,408	1.4%	$ 426,457	1.4%	Updated to reflect capital campaign contributions; need to determine if this money should remain with Friends
Total Local Program Revenues	**$ 2,444,397**	**10.0%**	**$ 2,404,610**	**9.6%**	**$ 2,391,609**	**9.5%**	**$ 2,447,735**	**9.4%**	**$ 2,471,707**	**9.3%**	**$ 2,507,895**	**9.1%**	**$ 2,547,095**	**9.0%**	**$ 2,587,090**	**8.9%**	**$ 2,623,747**	**8.7%**	
%Δ year-over-year					7.7%		2.3%		1.0%		1.5%				1.6%		1.4%		
TOTAL REVENUES	**$ 24,467,094**	**100%**	**$ 25,171,911**	**100.0%**	**$ 25,239,585**	**100.0%**	**$ 26,001,924**	**100%**	**$ 26,559,186**	**100%**	**$ 27,444,774**	**100%**	**$ 28,338,623**	**100.0%**	**$ 29,223,846**	**100%**	**$ 30,127,848**	**100%**	**Total revenues**
%Δ year-over-year					4.1%		3.0%		2.1%		3.3%				3.1%		3.1%		
EXPENSES	2024-25 Year-End Actuals (Audited)		2025-26 Preliminary Budget		2025-26 Proposed Revised Budget		2026-27 Forecast		2027-28 Forecast		2028-29 Forecast		2029-30 Forecast		2030-31 Forecast		2031-32 Forecast		EXPLANATORY NOTES
Instructional Expenses	$	% of Total			$	% of Total	$	% of Total	$	% of Total	$	% of Total	$	% of Total	$	% of Total	$	% of Total	
Teacher and Media Specialist Salaries	$ 8,285,405	35.6%	$ 8,143,470	33.2%	$ 8,076,609	32.9%	$ 8,170,742	33.1%	$ 8,302,936	33.4%	$ 8,580,149	32.1%	$ 8,884,458	32.4%	$ 9,174,800	32.5%	$ 9,442,726	32.5%	Decreased slightly to reflect actual hiring; salaries reduced to reflect actuals re: unused paid leave.
Teacher and Media Specialist Benefits	$ 2,751,100	11.8%	$ 2,798,581	11.4%	$ 2,705,426	11.0%	$ 2,784,170	11.3%	$ 2,856,068	11.5%	$ 2,973,449	11.1%	$ 3,103,734	11.3%	$ 3,234,330	11.4%	$ 3,363,481	11.6%	Benefits reduced to reflect historical actuals re: health insurance.
Counselor Salaries	$ -	0.0%	$ 730,809	3.0%	$ 702,492	2.9%	$ 684,779	2.8%	$ 706,399	2.8%	$ 720,528	2.7%	$ 734,927	2.7%	$ 749,561	2.7%	$ 764,393	2.6%	Salaries reduced to reflect unsued paid leave.
Counselor Benefits	$ -	0.0%	$ 244,939	1.0%	$ 231,775	0.9%	$ 232,549	0.9%	$ 240,963	1.0%	$ 247,806	0.9%	$ 255,178	0.9%	$ 262,805	0.9%	$ 270,688	0.9%	Benefits reduced to reflect historical actuals re: health insurance.
Instructional Support Staff Salaries	$ 1,177,843	5.1%	$ 978,965	4.0%	$ 989,681	4.0%	$ 1,002,847	4.1%	$ 1,020,250	4.1%	$ 1,037,351	3.9%	$ 1,053,897	3.8%	$ 1,080,438	3.8%	$ 1,107,539	3.8%	Salaries reduced to reflect unsued paid leave.
Instructional Support Staff Benefits	$ 403,281	1.7%	$ 402,649	1.6%	$ 386,209	1.6%	$ 399,842	1.6%	$ 411,482	1.7%	$ 423,398	1.6%	$ 436,227	1.6%	$ 451,830	1.6%	$ 468,032	1.6%	Benefits reduced to reflect historical actuals re: health insurance.
Instructional, Counseling and Testing Programs	$ 1,406,830	6.1%	$ 1,827,778	7.4%	$ 1,827,778	7.5%	$ 1,798,911	7.3%	$ 1,825,109	7.3%	$ 1,859,331	7.0%	$ 1,894,165	6.9%	$ 1,929,622	6.8%	$ 1,963,113	6.8%	Textbooks, library books, dep't materials, field trips, PW - reflects literacy curriculum.
Total Instructional Expenses	**$ 14,024,458**	**60.3%**	**$ 15,127,191**	**61.7%**	**$ 14,919,970**	**60.8%**	**$ 15,073,841**	**61.0%**	**$ 15,363,206**	**61.8%**	**$ 15,842,011**	**59.2%**	**$ 16,362,585**	**59.6%**	**$ 16,883,386**	**59.7%**	**$ 17,379,971**	**59.8%**	
%Δ year-over-year					2.3%		1.0%		1.9%		3.1%				3.2%		2.9%		
Administrative Expenses																			
Administrator Salaries	$ 2,325,654	10.0%	$ 1,736,721	7.1%	$ 1,726,302	7.0%	$ 1,764,479	7.1%	$ 1,799,769	7.2%	$ 1,835,764	6.9%	$ 1,872,479	6.8%	$ 1,909,929	6.8%	$ 1,948,127	6.7%	Salaries reduced to reflect unsued paid leave.
Administrator Benefits	$ 711,997	3.1%	$ 522,768	2.1%	$ 510,894	2.1%	$ 528,133	2.1%	$ 541,908	2.2%	$ 556,107	2.1%	$ 571,233	2.1%	$ 586,860	2.1%	$ 603,007	2.1%	Benefits reduced to reflect historical actuals re: health insurance.
Administrative Support Staff Salaries	$ -	0.0%	$ 667,172	2.7%	$ 724,100	3.0%	$ 781,838	3.2%	$ 796,357	3.2%	$ 778,071	2.9%	$ 699,599	2.5%	$ 713,779	2.5%	$ 728,235	2.5%	Increase due to addition of capital campaign manager starting in January; salaries reduced to reflect unsued
Administrative Support Staff Benefits	$ -	0.0%	$ 280,760	1.1%	$ 285,964	1.2%	$ 311,273	1.3%	$ 320,574	1.3%	$ 312,284	1.2%	$ 290,015	1.1%	$ 299,613	1.1%	$ 309,588	1.1%	Benefits reduced to reflect historical actuals re: health insurance.
Administrative Program	$ 317,756	1.4%	$ 219,530	0.9%	$ 224,530	0.9%	$ 229,020	0.9%	$ 233,601	0.9%	$ 238,273	0.9%	$ 243,038	0.9%	$ 247,899	0.9%	$ 252,857	0.9%	
Total Administrative Expenses	**$ 3,355,408**	**14.4%**	**$ 3,426,951**	**14.0%**	**$ 3,471,789**	**14.2%**	**$ 3,614,744**	**14.6%**	**$ 3,692,209**	**14.9%**	**$ 3,720,499**	**13.9%**	**$ 3,676,364**	**13.4%**	**$ 3,758,079**	**13.3%**	**$ 3,841,815**	**13.2%**	
%Δ year-over-year					-4.4%		4.1%		2.1%		0.8%				2.2%		2.2%		
Facilities Expenses (Property & Casualty Insurance)																			
Crossing Guard Salaries	$ 5,159	0.0%	$ 6,053	0.0%	$ 6,253	0.0%	$ 6,053	0.0%	$ 6,053	0.0%	$ 6,053	0.0%	$ 6,053	0.0%	$ 6,174	0.0%	$ 6,297	0.0%	Crossing guard staff salaries
Facilities Benefits	$ 1,179	0.0%	$ 1,383	0.0%	$ 1,383	0.0%	$ 1,383	0.0%	$ 1,383	0.0%	$ 1,383	0.0%	$ 1,383	0.0%	$ 1,411	0.0%	$ 1,439	0.0%	Crossing guard staff employee benefits
Facilities Program	$ 222,388	1.0%	$ 228,974	0.9%	$ 228,974	0.9%	$ 240,422	1.0%	$ 252,443	1.0%	$ 265,065	1.0%	$ 278,319	1.0%	$ 292,235	1.0%	$ 306,846	1.1%	Insurance premiums

Fund 11 - General Fund

DRAFT Revised Budget for 2025-26

	2024-25 Year-End Actuals (Audited)		2025-26 Preliminary Budget		2025-26 Proposed Revised Budget		2026-27 Forecast		2027-28 Forecast		2028-29 Forecast		2029-30 Forecast		2030-31 Forecast		2031-32 Forecast		EXPLANATORY NOTES
Total Facilities Expenses	$ 228,726	1.0%	$ 236,410	1.0%	$ 236,610	1.0%	$ 247,858	1.0%	$ 259,879	1.0%	$ 272,501	1.0%	$ 285,754	1.0%	$ 299,819	1.1%	$ 314,582	1.1%	
%Δ year-over-year					4.9%		4.8%		4.9%		4.9%				4.9%		4.9%		
Bond Debt Service																			
Bond Debt Servicing	$ 1,434,518	6.2%	$ 1,427,626	5.8%	$ 1,427,626	5.8%	$ 1,427,504	5.8%	$ 977,673	3.9%	$ 2,181,824	8.2%	$ 2,180,203	7.9%	$ 2,182,843	7.7%	$ 2,184,495	7.5%	Rent paid to Prairie View to make bond payments
Total Bond Debt Service Expenses	$ 1,434,518	6.2%	$ 1,427,626	5.8%	$ 1,427,626	5.8%	$ 1,427,504	5.8%	$ 977,673	3.9%	$ 2,181,824	8.2%	$ 2,180,203	7.9%	$ 2,182,843	7.7%	$ 2,184,495	7.5%	
%Δ year-over-year					-0.7%		0.0%		-31.5%		123.2%				0.1%		0.1%		
Local Program Expenses																			
Miscellaneous Local Expenses	$ 111,102	0.5%	$ 60,000	0.2%	$ 60,000	0.2%	$ 60,000	0.2%	$ 60,000	0.2%	$ 60,000	0.2%	$ 60,000	0.2%	$ 60,000	0.2%	$ 60,000	0.2%	Bank/credit card fees, RTD fees, other local fees; reduced based on PY actuals
Transportation Salaries	$ 103,788	0.4%	$ 97,216	0.4%	$ 98,262	0.4%	$ 99,588	0.4%	$ 101,024	0.4%	$ 102,488	0.4%	$ 103,981	0.4%	$ 106,270	0.4%	$ 108,590	0.4%	
Transportation Benefits	$ 42,609	0.2%	$ 62,066	0.3%	$ 58,412	0.2%	$ 60,580	0.2%	$ 62,602	0.3%	$ 64,709	0.2%	$ 67,053	0.2%	$ 69,682	0.2%	$ 72,422	0.2%	Benefits reduced to reflect historical actuals re: health insurance.
Transportation Program Expenses	$ 201,344	0.9%	$ 219,769	0.9%	$ 219,769	0.9%	$ 220,972	0.9%	$ 222,212	0.9%	$ 223,490	0.8%	$ 224,807	0.8%	$ 226,164	0.8%	$ 227,564	0.8%	Electric bus contract expenses, supplies, insurance, electricity
Athletics & Activities Stipends	$ 227,358	1.0%	$ 198,125	0.8%	$ 199,070	0.8%	$ 204,097	0.8%	$ 207,225	0.8%	$ 210,415	0.8%	$ 213,669	0.8%	$ 216,988	0.8%	$ 220,373	0.8%	Coach stipends
Athletics & Activities Benefits	$ 50,256	0.2%	$ 45,272	0.2%	$ 45,488	0.2%	$ 46,636	0.2%	$ 47,351	0.2%	$ 48,080	0.2%	$ 48,823	0.2%	$ 49,582	0.2%	$ 50,355	0.2%	PERA & Medicare contribution on coach stipends
Athletics & Activities Program Expenses	$ 402,933	1.7%	$ 318,439	1.3%	$ 318,439	1.3%	$ 327,701	1.3%	$ 336,845	1.4%	$ 346,289	1.3%	$ 356,043	1.3%	$ 366,117	1.3%	$ 376,524	1.3%	A&A transportation, trainer, referees, supplies, equipment
CPD Stipends	$ -	0.0%	$ 12,400	0.1%	$ 12,400	0.1%	$ 12,648	0.1%	$ 12,901	0.1%	$ 13,159	0.0%	$ 13,422	0.0%	$ 13,691	0.0%	$ 13,964	0.0%	CPD stipends
CPD Benefits	$ -	0.0%	$ 2,833	0.0%	$ 2,833	0.0%	$ 2,890	0.0%	$ 2,948	0.0%	$ 3,007	0.0%	$ 3,067	0.0%	$ 3,128	0.0%	$ 3,191	0.0%	PERA & Medicare contribution on CPD stipends
CPD Program Expenses	$ -	0.0%	$ 2,900	0.0%	$ 2,900	0.0%	$ 2,958	0.0%	$ 3,017	0.0%	$ 3,078	0.0%	$ 3,139	0.0%	$ 3,202	0.0%	$ 3,266	0.0%	CPD marketing expenses, office and job fair supplies
Revolving Grant Expenditures **(Fund 73)**	$ 90,519	0.4%	$ 16,000	0.1%	$ 22,000	0.1%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	Innovation Fund grant expenses - increased to reflect funds available
Total Local Program Expenses	$ 1,229,910	5.3%	$ 1,035,020	4.2%	$ 1,039,573	4.2%	$ 1,038,070	4.2%	$ 1,056,125	4.3%	$ 1,074,713	4.0%	$ 1,094,004	4.0%	$ 1,114,824	3.9%	$ 1,136,249	3.9%	
%Δ year-over-year					-3.3%		-0.1%		1.7%		1.8%				1.9%		1.9%		
Capital Projects Expenses																			
Land Purchase (Program 4100, Object 6710)	$ -	0.0%	$ -	0.0%	$ 370,000	1.5%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	Land purchase expenses
Electric Bus Charging Infrastructure (Program 4200, Object 6722	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	
Outdoor Capital Projects Expenses (Program 4200)	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	
Indoor Capital Projects Expenses (Program 4600)	$ 474,125	2.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	Construction Manager / General Contractor Pre-Construction Costs in FY25
Architectural Services Expenses (Program 4300 Object 6722)	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	
Total Capital Projects Expenses	$ 474,125	2.0%	$ -	0.0%	$ 370,000	1.5%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	
%Δ year-over-year					-13.3%														
BVSD Purchased Services	$ 2,496,601	10.7%	$ 3,281,699	13.4%	$ 3,060,006	12.5%	$ 3,304,426	13.4%	$ 3,497,048	14.1%	$ 3,653,046	13.7%	$ 3,853,515	14.0%	$ 4,024,234	14.2%	$ 4,187,367	14.4%	**Reduced due to BVSD reconcilation of actuals for FY25**
%Δ year-over-year					22.2%		8.0%		5.8%		4.5%				4.4%		4.1%		
TOTAL EXPENSES	$ 23,243,747	100%	$ 24,534,897	100%	$ 24,525,574	100%	$ 24,706,443	100%	$ 24,846,138	100%	$ 26,744,594	100%	$ 27,452,425	100.0%	$ 28,263,185	100%	$ 29,044,479	100%	**Total expenses**
%Δ year-over-year					2.7%		0.7%		0.6%		7.6%				3.0%		2.8%		
TOTAL REVENUES LESS TOTAL EXPENSES	$ 1,223,348		$ 637,014		$ 714,011		$ 1,295,480		$ 1,713,048		$ 700,179		$ 886,198		$ 960,661		$ 1,083,369		**Total net revenues before transfers**
TRANSFERS																			
Transfer Out to Food Services **(Fund 21)**							$ (40,000)		$ (100,000)		$ -		$ -		$ -		$ -		Allocation to Fund 21 to supplement food services program
TOTAL NET TRANSFERS	$ -		$ -		$ -		$ (40,000)		$ (100,000)		$ -		$ -		$ -		$ -		
NET CHANGE IN BUDGET BALANCE	$ 1,223,348		$ 637,014		$ 714,011		$ 1,255,480		$ 1,613,048		$ 700,179		$ 886,198		$ 960,661		$ 1,083,369		**Total net revenues after transfers**
Beginning Fund Balance - Unassigned	$ 2,686,258		$ 2,592,554		$ 3,548,214		$ 4,000,162		$ 5,299,345		$ 7,069,052		$ 7,578,737		$ 8,502,603		$ 9,481,456		**Beginning of year unassigned financial reserves**
Beginning Fund Balance - Assigned DCOH Bond Covenant	$ 4,241,227		$ 4,579,447		$ 4,457,705		$ 4,703,535		$ 4,738,222		$ 4,765,013		$ 5,129,100		$ 5,264,849		$ 5,420,337		**Beginning of year assigned for bond covenant reserves (70 DCOH)**
Beginning Fund Balance - Assigned Replacement Reserve	$ 500,000		$ 600,000		$ 600,000		$ 600,000		$ 500,000		$ 300,000		$ 100,000		$ (100,000)		$ (300,000)		**Beginning of year assigned replacement reserves**
Beginning Fund Balance - Assigned Special Ed	$ 150,000		$ 150,000		$ 150,000		$ 150,000		$ 150,000		$ 150,000		$ 150,000		$ 150,000		$ 150,000		**Beginning of year assigned special education financial reserves**
Beginning Fund Balance - Restricted TABOR	$ 685,545		$ 716,700		$ 730,459		$ 746,692		$ 768,303		$ 784,853		$ 811,260		$ 837,843		$ 864,163		**Beginning of year restricted TABOR financial reserves**
TOTAL BEGINNING FUND BALANCE	$ 8,263,030		$ 8,638,701		$ 9,486,378		$ 10,200,389		$ 11,455,869		$ 13,068,917		$ 13,769,097		$ 14,655,295		$ 15,615,956		**TOTAL FUND BALANCE AT BEGINNING OF THE YEAR**
Ending Fund Balance - Unassigned	$ 3,548,214		$ 3,076,121		$ 4,000,162		$ 5,299,345		$ 7,069,052		$ 7,578,737		$ 8,502,603		$ 9,481,456		$ 10,588,109		**End of year unassigned financial reserves**
Ending Fund Balance - Assigned DCOH Bond Covenant Re	$ 4,457,705		$ 4,705,323		$ 4,703,535		$ 4,738,222		$ 4,765,013		$ 5,129,100		$ 5,264,849		$ 5,420,337		$ 5,570,174		**End of year financial reserves assigned for bond covenant (70 DCOH)**
Ending Fund Balance - Assigned Replacement Reserves	$ 600,000		$ 600,000		$ 600,000		$ 500,000		$ 300,000		$ 100,000		$ (100,000)		$ (300,000)		$ (500,000)		**End of year financial reserves assigned for replacement reserves**
Ending Fund Balance - Assigned Special Education	$ 150,000		$ 150,000		$ 150,000		$ 150,000		$ 150,000		$ 150,000		$ 150,000		$ 150,000		$ 150,000		**End of year financial reserves assigned for special education**
Ending Fund Balance - Restricted TABOR	$ 730,459		$ 744,272		$ 746,692		$ 768,303		$ 784,853		$ 811,260		$ 837,843		$ 864,163		$ 891,042		**End of year financial reserves restricted for TABOR Reserve**
TOTAL ENDING FUND BALANCE	$ 9,486,378		$ 9,275,715		$ 10,200,389		$ 11,455,869		$ 13,068,917		$ 13,769,097		$ 14,655,295		$ 15,615,956		$ 16,699,324		**TOTAL FUND BALANCE AT END OF YEAR**
Salaries & Benefits	$ 16,085,628	69.2%	$ 16,932,182	69.0%	$ 16,763,552	68.4%	$ 17,094,528	69.2%	$ 17,438,191	70.2%	$ 17,914,199	67.0%	$ 18,359,197	66.9%	$ 18,930,868	67.0%	$ 19,482,447	67.1%	Amount of total budget allocated to employee salaries and benefits
Facilities	$ 222,388	1.0%	$ 228,974	0.9%	$ 228,974	0.9%	$ 240,422	1.0%	$ 252,443	1.0%	$ 265,065	1.0%	$ 278,319	1.0%	$ 292,235	1.0%	$ 306,846	1.1%	Amount of total budget allocated to facilities maintenance costs
Debt Service/Bond Payments	$ 1,434,518	6.2%	$ 1,427,626	5.8%	$ 1,427,626	5.8%	$ 1,427,504	5.8%	$ 977,673	3.9%	$ 2,181,824	8.2%	$ 2,180,203	7.9%	$ 2,182,843	7.7%	$ 2,184,495	7.5%	Amount of total budget allocated to bond debt service

Fund 11 - General Fund

DRAFT Revised Budget for 2025-26

	2024-25 Year-End Actuals (Audited)		2025-26 Preliminary Budget		2025-26 Proposed Revised Budget		2026-27 Forecast		2027-28 Forecast		2028-29 Forecast		2029-30 Forecast		2030-31 Forecast		2031-32 Forecast		EXPLANATORY NOTES
Supplies	$ 1,724,587	7.4%	$ 2,047,308	8.3%	$ 2,052,308	8.4%	$ 2,027,932	8.2%	$ 2,058,709	8.3%	$ 2,097,604	7.8%	$ 2,137,203	7.8%	$ 2,177,521	7.7%	$ 2,215,970	7.6%	Amount of total budget allocated to supplies
Local Programs	$ 1,280,024	5.5%	$ 617,108	2.5%	$ 993,108	4.0%	$ 611,631	2.5%	$ 622,074	2.5%	$ 632,856	2.4%	$ 643,989	2.3%	$ 655,484	2.3%	$ 667,354	2.3%	Amount of total budget allocated to expenses associated with local programs
BVSD Purchased Services	$ 2,496,601	10.7%	$ 3,281,699	13.4%	$ 3,060,006	12.5%	$ 3,304,426	13.4%	$ 3,497,048	14.1%	$ 3,653,046	13.7%	$ 3,853,515	14.0%	$ 4,024,234	14.2%	$ 4,187,367	14.4%	Amount of total budget allocated to BVSD purchased services
Salaries	$ 12,125,207	52.2%	$ 12,570,931	51.2%	$ 12,535,169	51.1%	$ 12,727,072	51.5%	$ 12,952,912	52.1%	$ 13,283,977	49.7%	$ 13,582,485	49.5%	$ 13,971,629	49.4%	$ 14,340,244	49.4%	Amount of total budget allocated to employee salaries
Benefits	$ 3,960,421	17.0%	$ 4,361,251	17.8%	$ 4,228,383	17.2%	$ 4,367,457	17.7%	$ 4,485,279	18.1%	$ 4,630,222	17.3%	$ 4,776,711	17.4%	$ 4,959,240	17.5%	$ 5,142,203	17.7%	Amount of total budget allocated to employee benefits
Purchased Services	$ 1,656,907	7.1%	$ 1,656,600	6.8%	$ 1,656,600	6.8%	$ 1,667,927	6.8%	$ 1,230,116	5.0%	$ 2,446,889	9.1%	$ 2,458,521	9.0%	$ 2,475,078	8.8%	$ 2,491,342	8.6%	Amount of total budget allocated to all purchased services
Supplies/Local Programs	$ 2,530,485	10.9%	$ 2,664,416	10.9%	$ 2,675,416	10.9%	$ 2,639,562	10.7%	$ 2,680,784	10.8%	$ 2,730,460	10.2%	$ 2,781,192	10.1%	$ 2,833,005	10.0%	$ 2,883,324	9.9%	Amount of total budget allocated to supplies and local program expenses
Property & Equipment	$ 474,125	2.0%	$ -	0.0%	$ 370,000	1.5%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	Amount of total budget allocated to property and equipment
BVSD Purchased Services	$ 2,496,601	10.7%	$ 3,281,699	13.4%	$ 3,060,006	12.5%	$ 3,304,426	13.4%	$ 3,497,048	14.1%	$ 3,653,046	13.7%	$ 3,853,515	14.0%	$ 4,024,234	14.2%	$ 4,187,367	14.4%	Amount of total budget allocated to BVSD purchased services

Fund 21 - Food Services Program (Program 3100)

DRAFT Revised Budget for 2025-26

	Obj	2024-25 Year-End Actuals (Audited) $	% of Total	2025-26 Preliminary Budget $	% of Total	2025-26 Proposed Revised Budget $	% of Total	2026-27 Forecast $	% of Total	2027-28 Forecast $	% of Total	2028-29 Forecast $	% of Total	2029-30 Forecast $	% of Total	2030-31 Forecast $	% of Total	2031-32 Forecast $	% of Total	EXPLANATORY NOTES
REVENUES																				
Food Sales	4600	$ 89,213	8.2%	$ 101,000	9.0%	$ 90,105	9.0%	$ 91,907	9.0%	$ 93,745	9.0%	$ 95,620	9.0%	$ 97,532	9.0%	$ 99,483	9.0%	$ 101,473	9.0%	Food purchased by students and staff. Reduced base on FY25 actuals.
National School Lunch / State Program Reimbursements	4553, [illegible]	$ 904,780	82.9%	$ 914,050	81.6%	$ 914,050	91.0%	$ 932,331	91.0%	$ 950,978	91.0%	$ 969,997	91.0%	$ 989,397	91.0%	$ 1,009,185	91.0%	$ 1,029,369	91.0%	This line will be significantly impacted if Healthy Meals for All cannot continue.
CDE Grants	5954	$ 46,673	4.3%	$ -	0.0%	$ -	0.0%	$ -		$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	No grants anticipated in FY26.
TOTAL FOOD SERVICES REVENUES		**$ 1,040,666**	*100.0%*	**$ 1,015,050**	*100.0%*	**$ 1,004,155**	*100.0%*	**$ 1,024,238**		**$ 1,044,723**	*100.0%*	**$ 1,065,617**	*100.0%*	**$ 1,086,930**		**$ 1,108,668**		**$ 1,130,842**		Grand total food service program revenues
						-5%		2%		2%		2%								
EXPENSES																				
Supplies	6610	$ 29,627	2.7%	$ 36,771	3.3%	$ 36,771	3.3%	$ 37,506	3.7%	$ 38,257	3.7%	$ 39,022	3.7%	$ 39,802	3.7%	$ 40,598	3.7%	$ 41,410	3.7%	Paper products, flatware, and other supply expenses
Food Costs	6630	$ 523,444	48.0%	$ 515,000	46.0%	$ 515,000	46.1%	$ 525,300	51.3%	$ 535,806	51.3%	$ 546,522	51.3%	$ 557,453	51.3%	$ 568,602	51.3%	$ 579,974	51.3%	These costs will be reduced if Healthy Meals for All does not continue.
Contracted Prof Services	6330	$ 37,511	3.4%	$ 36,225	3.2%	$ 36,225	3.2%	$ 36,950	3.6%	$ 37,688	3.6%	$ 38,442	3.6%	$ 39,211	3.6%	$ 39,995	3.6%	$ 40,795	3.6%	Food Service Day Porter - based on 2 day porters in cafeteria each day at 3.5 hours
Water/Sewage	6411	$ 1,376	0.1%	$ 5,623	0.5%	$ 5,623	0.5%	$ 5,735	0.6%	$ 5,850	0.6%	$ 5,967	0.6%	$ 6,086	0.6%	$ 6,208	0.6%	$ 6,332	0.6%	
Trash Removal	6421	$ 883	0.1%	$ 743	0.1%	$ 743	0.1%	$ 757	0.1%	$ 773	0.1%	$ 788	0.1%	$ 804	0.1%	$ 820	0.1%	$ 836	0.1%	
Natural Gas	6621	$ 2,256	0.2%	$ 5,305	0.5%	$ 5,305	0.5%	$ 5,411	0.5%	$ 5,519	0.5%	$ 5,629	0.5%	$ 5,742	0.5%	$ 5,857	0.5%	$ 5,974	0.5%	
Electricity	6622	$ 7,316	0.7%	$ 12,731	1.1%	$ 12,731	1.1%	$ 12,985	1.3%	$ 13,245	1.3%	$ 13,510	1.3%	$ 13,780	1.3%	$ 14,056	1.3%	$ 14,337	1.3%	
Capitalized Equipment	6730	$ 51,473	4.7%	$ 7,700	0.7%	$ 7,700	0.7%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	New beverage cooler and meat slicer in FY26
Non-capitalized Equipment	6735	$ -	0.0%	$ -	0.0%		0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	
Salaries		$ 323,153	29.6%	$ 358,212	32.0%	$ 361,355	32.3%	$ 366,912	32.4%	$ 374,251	32.4%	$ 294,202	27.7%	$ 300,086	27.6%	$ 306,087	27.6%	$ 312,209	27.6%	These costs will need to be adjusted if Healthy Meals for All does not continue.
Benefits		$ 114,303	10.5%	$ 141,194	12.6%	$ 135,714	12.1%	$ 140,620	12.4%	$ 144,854	12.5%	$ 118,918	11.2%	$ 122,779	11.3%	$ 126,791	11.4%	$ 130,960	11.6%	
TOTAL FOOD SERVICES EXPENSES		**$ 1,091,340**	*100.0%*	**$ 1,119,504**	*100.0%*	**$ 1,117,165**	*100.0%*	**$ 1,132,176**	*100.0%*	**$ 1,156,242**	*100.0%*	**$ 1,063,000**	*100.0%*	**$ 1,085,743**		**$ 1,109,014**		**$ 1,132,828**		Grand total food services program expenses
						1%		1%		2%		-8%								
TOTAL FOOD SERVICES NET REVENUES		**$ (50,675)**		**$ (104,454)**		**$ (113,010)**		**$ (107,938)**		**$ (111,519)**		**$ 2,617**		**$ 1,187**		**$ (345)**		**$ (1,986)**		Total food services program net revenues
TRANSFER IN FROM FUND 11								**$ 40,000**		**$ 100,000**		**$ -**		**$ -**		**$ -**		**$ -**		Transfer In from Fund 11
TOTAL FOOD SERVICES BEGINNING FUND BALANCE		**$ 267,969**		**$ 250,000**		**$ 217,294**		**$ 104,284**		**$ 36,346**		**$ 24,826**		**$ 27,443**		**$ 28,630**		**$ 28,285**		Beginning food services program fund balance; adjusted based on actuals for FY25.
TABOR RESERVE (3%) RESTRICTED FUND BALANCE		**$ 21,774**		**$ 3,030**		**$ 21,774**		**$ 25,606**		**$ 26,118**		**$ 26,640**		**$ 27,173**		**$ 27,717**		**$ 28,271**		Restricted food services program fund balance for TABOR
TOTAL FOOD SERVICES UNRESTRICTED FUND BALANCE		**$ 195,520**		**$ 142,516**		**$ 82,510**		**$ 10,740**		**$ (1,292)**		**$ 803**		**$ 1,457**		**$ 568**		**$ (1,972)**		Unrestricted food services program fund balance
TOTAL FOOD SERVICES ENDING FUND BALANCE		**$ 217,294**		**$ 145,546**		**$ 104,284**		**$ 36,346**		**$ 24,826**		**$ 27,443**		**$ 28,630**		**$ 28,285**		**$ 26,299**		-

Fund 65 - Operations and Technology Program (Programs 1600, 2600, 4200, 4600)

DRAFT Revised Budget for 2025-26

	Prog	Obj	2024-25 Year-End Actuals (Audited) $	% of Total	2025-26 Preliminary Budget $	% of Total	2025-26 Proposed Revised Budget $	% of Total	2026-27 Forecast $	% of Total	2027-28 Forecast $	% of Total	2028-29 Forecast $	% of Total	2029-30 Forecast $	% of Total	2030-31 Forecast $	% of Total	2031-32 Forecast $	% of Total	EXPLANATORY NOTES
REVENUES																					
2016 BVSD Mill Levy Override Revenue			$ 2,176,476		$ 1,947,817		$ 2,057,400		$ 2,143,135		$ 2,207,429		$ 2,297,254		$ 2,390,481		$ 2,487,235		$ 2,579,045		MLO Revenue
Other Revenue			$ -		$ -		$ 25,825														CDPS SAFER Grant to purchase new radios
GRAND TOTAL OPERATIONS & TECHNOLOGY REVENUES			**$ 2,176,476**		**$ 1,947,817**		**$ 2,083,225**		**$ 2,143,135**		**$ 2,207,429**		**$ 2,297,254**		**$ 2,390,481**		**$ 2,487,235**		**$ 2,579,045**		**Grand total operations & technology revenues**
							-1.7%		*2.9%*		*3.0%*		*4.1%*		*4.1%*		*4.0%*		*3.7%*		
EXPENSES																					
Technology Program (Program 1600)																					
IT/Printer Supplies	1600	6610	$ -		$ 5,000	*0.3%*	$ 5,000	*0.2%*	$ 5,100	*0.2%*	$ 5,202	*0.2%*	$ 5,306	*0.2%*	$ 5,412	*0.2%*	$ 5,520	*0.2%*	$ 5,631	*0.2%*	
Software Licenses	1600	6650	$ 103,450		$ 163,298	*8.5%*	$ 164,992	*6.2%*	$ 173,932	*8.2%*	$ 177,410	*8.1%*	$ 180,958	*7.7%*	$ 184,578	*7.7%*	$ 188,269	*7.7%*	$ 192,035	*7.7%*	
Technology Equipment Purchases	1600	6735	$ 1,486		$ 15,000	*0.8%*	$ 15,000	*0.6%*	$ 15,300	*0.7%*	$ 15,606	*0.7%*	$ 15,918	*0.7%*	$ 16,236	*0.7%*	$ 16,561	*0.7%*	$ 16,892	*0.7%*	
BVSD IT Purchased Services	5210	6850	$ 600,000		$ 200,000	*10.4%*	$ 200,000	*7.5%*	$ 200,000	*9.5%*	$ 200,000	*9.1%*	$ 200,000	*8.5%*	$ 200,000	*8.4%*	$ 200,000	*8.2%*	$ 200,000	*8.1%*	A portion of the $724K we pay to BVSD for IT Services is covered by Fund 65.
Facilities Program (Program 2600)																					
Custodial & Maintenance Salaries	2600		$ 283,425		$ 290,298	*15.2%*	$ 293,524	*11.0%*	$ 297,923	*14.1%*	$ 302,426	*13.8%*	$ 307,217	*13.1%*	$ 312,215	*13.0%*	$ 319,161	*13.1%*	$ 326,515	*13.2%*	Increase due to several adjustments to facilities staff.
Custodial & Maintenance Benefits	2600		$ 92,520		$ 105,793	*5.5%*	$ 102,845	*3.8%*	$ 106,159	*5.0%*	$ 108,908	*5.0%*	$ 111,802	*4.7%*	$ 114,904	*4.8%*	$ 118,701	*4.9%*	$ 122,626	*4.9%*	
Contracted Facilities Professional Services - Operations	2600	6330	$ 244,348		$ 232,188	*12.1%*	$ 237,088	*8.8%*	$ 241,830	*11.4%*	$ 246,666	*11.3%*	$ 283,666	*12.1%*	$ 289,340	*12.1%*	$ 295,126	*12.1%*	$ 301,029	*12.1%*	Contracted custodial services, inspections, monitoring
Contracted Facilities Professional Services - Facilities Expansion	2600	6330	$ -		$ -	*0.0%*	$ 71,850	*2.7%*	$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*	Contracted services in support of facilities expansion
Water/Sewage	2600	6411	$ 84,088		$ 105,000	*5.5%*	$ 105,000	*3.9%*	$ 107,100	*5.1%*	$ 109,242	*5.0%*	$ 125,628	*5.3%*	$ 128,141	*5.4%*	$ 130,704	*5.4%*	$ 133,318	*5.4%*	
Trash Removal and Composting Pickup	2600	6421	$ 15,610		$ 11,548	*0.6%*	$ 11,548	*0.4%*	$ 11,779	*0.6%*	$ 12,015	*0.5%*	$ 12,255	*0.5%*	$ 12,500	*0.5%*	$ 12,750	*0.5%*	$ 13,005	*0.5%*	
Snow Removal	2600	6422	$ 42,205		$ 50,923	*2.7%*	$ 50,923	*1.9%*	$ 51,942	*2.5%*	$ 52,980	*2.4%*	$ 54,040	*2.3%*	$ 55,121	*2.3%*	$ 56,223	*2.3%*	$ 57,348	*2.3%*	
Lawn & Grounds Maintenance	2600	6424	$ 49,518		$ 74,263	*3.9%*	$ 74,263	*2.8%*	$ 75,748	*3.6%*	$ 77,263	*3.5%*	$ 78,808	*3.3%*	$ 80,385	*3.4%*	$ 81,992	*3.4%*	$ 83,632	*3.4%*	
Maintenance and Repairs	2600	6430	$ 191,622		$ 180,000	*9.4%*	$ 195,000	*7.3%*	$ 198,900	*9.4%*	$ 202,878	*9.3%*	$ 233,310	*9.9%*	$ 237,976	*9.9%*	$ 242,735	*10.0%*	$ 247,590	*10.0%*	Electrical, HVAC (including preventative), plumbing repairs & maintenance - increased to reflect new HVAC service contract
Equipment Rental	2600	6440	$ 4,347		$ 4,500	*0.2%*	$ 4,500	*0.2%*	$ 4,590	*0.2%*	$ 4,682	*0.2%*	$ 4,775	*0.2%*	$ 4,871	*0.2%*	$ 4,968	*0.2%*	$ 5,068	*0.2%*	
Telephone	2600	6531	$ 32,580		$ 35,010	*1.8%*	$ 35,010	*1.3%*	$ 35,710	*1.7%*	$ 36,424	*1.7%*	$ 37,153	*1.6%*	$ 37,896	*1.6%*	$ 38,654	*1.6%*	$ 39,427	*1.6%*	Mobile and land line telephone service
Custodial Supplies	2600	6610	$ 53,453		$ 62,830	*3.3%*	$ 62,830	*2.3%*	$ 64,087	*3.0%*	$ 65,368	*3.0%*	$ 75,174	*3.2%*	$ 76,677	*3.2%*	$ 78,211	*3.2%*	$ 79,775	*3.2%*	
Natural Gas	2600	6621	$ 61,796		$ 82,400	*4.3%*	$ 82,400	*3.1%*	$ 84,048	*4.0%*	$ 85,729	*3.9%*	$ 98,588	*4.2%*	$ 100,560	*4.2%*	$ 102,571	*4.2%*	$ 104,623	*4.2%*	
Electricity	2600	6622	$ 142,171		$ 205,217	*10.7%*	$ 275,217	*10.3%*	$ 280,722	*13.3%*	$ 286,336	*13.1%*	$ 329,286	*14.0%*	$ 335,872	*14.0%*	$ 342,590	*14.1%*	$ 349,441	*14.1%*	Includes $70,000 of electric costs incurred in FY25, but invoice received 10/30/25
Replacement Reserve Expenses	2600	6430	$ -		$ -	*0.0%*	$ -	*0.0%*	$ 100,000	*4.7%*	$ 200,000	*9.1%*	$ 200,000	*8.5%*	$ 200,000	*8.4%*	$ 200,000	*8.2%*	$ 200,000	*8.1%*	Replacement and renovations expenses on schedule
Non-Capitalized Equipment	2600	6735	$ 55,706		$ 76,450	*4.0%*	$ 102,275	*3.8%*	$ 34,450	*1.6%*	$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*	Classroom furniture, whiteboards in original elementary classrooms, library furniture, kitchen security cameras. Increased to reflect new grant-funded radios purchased.
Architectural Services	4300	6722			$ -	*0.0%*	$ 481,250	*18.0%*													Architectural services through design development. These expenses, along with all expansion-related expenses, will need to be incorporated into the forecast.
Outdoor Site Improvements Program (Program 4200)																					
Major Renovations	4200	6723	$ -		$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*	$ -		$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*	$ -	0.0%	Outdoor major renovations
Capitalized Equipment	4200	6730	$ -		$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*	$ -		$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*	$ -	0.0%	Outdoor capitalized equipment
Indoor Building Improvements Program (Program 4600)																					
Major Renovations	4600	6723	$ -		$ -	*0.0%*	$ 94,192	*3.5%*	$ 25,000	*1.2%*	$ -		$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*	$ -	0.0%	Increased to reflect security improvements initially budgeted in FY25 ($8,100) and BDA system completion ($46,292).
Capitalized Equipment	4600	6730	$ 186,826		$ 15,000	*0.8%*	$ 15,000	*0.6%*	$ -	*0.0%*	$ -		$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*	$ -	0.0%	Choir risers
GRAND TOTAL OPERATIONS & TECHNOLOGY EXPENSES			**$ 2,245,151**		**$ 1,914,718**		**$ 2,679,707**		**$ 2,114,319**		**$ 2,189,137**		**$ 2,353,887**		**$ 2,392,683**		**$ 2,434,738**		**$ 2,477,954**		
							13.6%		*-21.1%*		*3.5%*		*7.5%*								
TOTAL OPERATIONS & TECHNOLOGY NET REVENUES			**$ (68,675)**		**$ 33,099**		**$ (596,482)**		**$ 28,816**		**$ 18,292**		**$ (56,633)**		**$ (2,202)**		**$ 52,497**		**$ 101,091**		**Total operations & technology net revenues**
TOTAL OPERATIONS & TECHNOLOGY BEGINNING FUND BALANCE			**$ 795,484**		**$ 400,000**		**$ 726,809**		**$ 130,327**		**$ 159,143**		**$ 177,435**		**$ 120,802**		**$ 118,600**		**$ 171,097**		**Beginning fund balance; reduced to account for construction expenses in F**
TABOR RESERVE (3%) RESTRICTED FUND BALANCE			**$ 65,294**		**$ 58,435**		**$ 62,497**		**$ 64,294**		**$ 66,223**		**$ 68,918**		**$ 71,714**		**$ 74,617**		**$ 77,371**		**Restricted TABOR fund balance for Fund 65**
TOTAL OPERATIONS & TECHNOLOGY UNRESTRICTED FUND BALANCE			**$ 661,515**		**$ 374,664**		**$ 67,831**		**$ 94,849**		**$ 111,213**		**$ 51,885**		**$ 46,886**		**$ 96,480**		**$ 194,817**		**Unrestricted operations & technology fund balance**
TOTAL OPERATIONS & TECHNOLOGY ENDING FUND BALANCE			**$ 726,809**		**$ 433,099**		**$ 130,327**		**$ 159,143**		**$ 177,435**		**$ 120,802**		**$ 118,600**		**$ 171,097**		**$ 272,188**		**Ending operations & technology fund balance**