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

APPROPRIATION RESOLUTION

2025-26 INITIAL 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	**$ 24,534,908**
Fund 21 – Food Services Fund Expenditures	**$ 1,119,503**
Fund 65 – Operations & Technology Fund Expenditures	**$ 1,914,719**
TOTAL BUDGET APPROPRIATION	**$ 27,569,130**

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	**$ 24,534,908**
Fund 11 – Charter General Fund Unassigned Reserves	**$ 3,076,107**
Fund 11 – Charter General Fund Total Appropriation	**$ 27,611,015**

APPROVED: _____

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

ATTEST: _____

Samantha Jeudes, Treasurer, Board of Directors, Peak to Peak Charter School

DATE: June 4, 2025

2025-26 UNIFORM BUDGET SUMMARY					
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)		$ 8,638,702	$ 250,000	$ 400,000	$ 1,820,249
REVENUES	Object/ Source				
Local Sources	1000 - 1999	$ 2,041,759	$ 101,000		$ 605,900
Intermediate Sources	2000 - 2999			$ 1,947,817	
State Sources	3000 - 3999	$ 22,767,301			
Federal Sources	4000 - 4999	$ -	$ 914,050		
TOTAL REVENUES		$ 24,809,061	$ 1,015,050	$ 1,947,817	$ 605,900
TOTAL BEGINNING FUND BALANCE & REVENUES		$ 33,447,762	$ 1,265,050	$ 2,347,817	$ 2,426,149
Total Allocations To/From Other Funds	5600, 5700, 5800				
Transfers From Other Funds	5200 - 5300	$ 362,850			
Other Sources	5100, 5400, 5500,				
AVAILABLE BEGINNING FUND BALANCE & REVENUES		$ 33,810,612	$ 1,265,050	$ 2,347,817	$ 2,426,149
EXPENDITURES					
Instruction - Program 0010 to 2099	Object/Source				
Salaries	0100	$ 8,708,841			
Employee Benefits	0200	$ 3,018,036			
Purchased Services	0300, 0400, 0500	$ 258,512			
Supplies and Materials	0600	$ 676,393		$ 168,298	
Property	0700	$ 63,487		$ 15,000	
Other	0800, 0900	$ 984,023			
Total Instruction		$ 13,709,292	$ -	$ 183,298	$ -
Supporting Services					
Students - Program 2100					
Salaries	0100	$ 979,194			
Employee Benefits	0200	$ 341,195			
Purchased Services	0300, 0400, 0500	$ 10,695			
Supplies and Materials	0600	$ 24,900			
Property	0700				
Other	0800, 0900	$ 32,835			
Total Students		$ 1,388,819	$ -	$ -	$ -
Instructional Staff - Program 2200s					
Salaries	0100	$ 415,505			
Employee Benefits	0200	$ 152,072			
Purchased Services	0300, 0400, 0500	$ 103,372			
Supplies and Materials	0600	$ 11,400			
Property	0700				
Other	0800, 0900				
Total Instructional Staff		$ 682,350	$ -	$ -	$ -
General Administration - Program 2300s					
Salaries	0100	$ 84,593			
Employee Benefits	0200	$ 29,089			
Purchased Services	0300, 0400, 0500	$ 41,641			$ 14,652
Supplies and Materials	0600				$ 119,300

2025-26 UNIFORM BUDGET SUMMARY					
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		**$ 155,322**	**$ -**	**$ -**	**$ 199,952**
School Administration - Program 2400s					
Salaries	0100	$ 2,052,498			
Employee Benefits	0200	$ 674,173			
Purchased Services	0300, 0400, 0500	$ 15,500			
Supplies and Materials	0600	$ 18,000			
Property	0700				
Other	0800, 0900				
Total School Administration		**$ 2,760,171**	**$ -**	**$ -**	**$ -**
Business Services - Program 2500s					
Salaries	0100	$ 236,042			
Employee Benefits	0200	$ 83,238			
Purchased Services	0300, 0400, 0500	$ 87,189			
Supplies and Materials	0600				
Property	0700				
Other	0800, 0900				
Total Business Services		**$ 406,470**	**$ -**	**$ -**	**$ -**
Operations and Technology - Program 2600					
Salaries	0100	$ 6,053		$ 290,298	
Employee Benefits	0200	$ 1,383		$ 105,793	
Purchased Services	0300, 0400, 0500	$ 228,974		$ 693,432	
Supplies and Materials	0600			$ 350,447	
Property	0700	$ -			
Other	0800, 0900				
Total Operations and Technology		**$ 236,410**	**$ -**	**$ 1,439,970**	**$ -**
Transportation - Program 2700					
Salaries	0100	$ 97,216			
Employee Benefits	0200	$ 62,066			
Purchased Services	0300, 0400, 0500	$ 195,269			
Supplies and Materials	0600	$ 24,500			
Property	0700				
Other	0800, 0900				
Total Transportation		**$ 379,051**	**$ -**	**$ -**	**$ -**
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		$ 358,212		
Employee Benefits	0200		$ 141,194		

2025-26 UNIFORM BUDGET SUMMARY					
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		**$ -**	**$ 1,119,503**	**$ -**	**$ -**
Total Supporting Services		**$ 6,116,292**	**$ 1,119,503**	**$ 1,439,970**	**$ 199,952**
Property - Program 4000s					
Salaries	0100				
Employee Benefits	0200				
Purchased Services	0300, 0400 ,0500				
Supplies and Materials	0600				
Property	0700	$ -		$ 91,450	
Other	0800, 0900				
Total Property		**$ -**	**$ -**	**$ 91,450**	**$ -**
Other Uses - Program 5000s - including Transfers Out and/or					
Salaries	0100				
Employee Benefits	0200				
Purchased Services	0300, 0400 ,0500	$ 4,709,325			
Supplies and Materials	0600				
Property	0700				
Other	0800, 0900			$ 200,000	$ 362,850
Total Other Uses		**$ 4,709,325**	**$ -**	**$ 200,000**	**$ 362,850**
TOTAL EXPENDITURES		**$ 24,534,908**	**$ 1,119,503**	**$ 1,914,719**	**$ 562,802**
APPROPRIATED RESERVES					
Other Assigned Fund Balance - Program 9900	**0840**	$ 5,455,325	$ 142,517	$ 374,664	$ 43,098
Other Restricted Reserves - Program 932X	**0840**				$ 1,820,249
Reserved Fund Balance - Program 9100	**0840**				
School Emergency Reserve - Program 9315	**0840**				
Reserve for TABOR 3% - Program 9321	**0840**	$ 744,272	$ 3,030	$ 58,434	
TOTAL RESERVES		**$ 6,199,597**	**$ 145,547**	**$ 433,098**	**$ 1,863,347**
TOTAL EXPENDITURES & RESERVES		**$ 30,734,505**	**$ 1,265,050**	**$ 2,347,817**	**$ 2,426,149**
NON-APPROPRIATED RESERVE - Program 9200		**$ 3,076,107**	**$ -**	**$ -**	**$ -**
TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL EXPENDITURES & RESERVES LESS NON-APPROPRIATED RESERVES (Should Equal Zero)		**$ -**	**$ -**	**$ -**	**$ -**

Fund 11 - General Fund

DRAFT Preliminary Budget for 2025-26

	2024-25 Board-Adopted Preliminary Budget 05.15.24		2024-25 Board-Adopted Revised Budget 12.18.24		2025-26 Preliminary 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	$ 16,201,340	66.9%	$ 16,185,961	66.7%	$ 16,709,980	66.4%	$ 17,127,730	66.5%	$ 17,555,923	66.7%	$ 18,181,618	66.9%	$ 18,827,626	67.1%	$ 19,494,571	67.2%	$ 20,116,042	67.3%	Based on 3.1% increase to per pupil revenue
BVSD 1991 Mill Levy Override	$ 379,862	1.6%	$ 376,328	1.6%	$ 361,134	1.4%	$ 371,968	1.4%	$ 383,127	1.5%	$ 398,718	1.5%	$ 414,899	1.5%	$ 431,691	1.5%	$ 447,626	1.5%	MLO Revenue
BVSD 1998 Mill Levy Override	$ 401,190	1.7%	$ 397,545	1.6%	$ 537,945	2.1%	$ 554,083	2.2%	$ 570,705	2.2%	$ 593,929	2.2%	$ 618,032	2.2%	$ 643,046	2.2%	$ 666,783	2.2%	MLO Revenue
BVSD 2002 Mill Levy Override	$ 676,433	2.8%	$ 670,018	2.8%	$ 767,035	3.0%	$ 790,046	3.1%	$ 813,747	3.1%	$ 846,860	3.1%	$ 881,228	3.1%	$ 916,895	3.2%	$ 950,740	3.2%	MLO Revenue
BVSD 2005 Mill Levy Override	$ 390,685	1.6%	$ 386,198	1.6%	$ 349,993	1.4%	$ 360,493	1.4%	$ 371,308	1.4%	$ 386,417	1.4%	$ 402,099	1.4%	$ 418,374	1.4%	$ 433,817	1.5%	MLO Revenue
BVSD 2010 Mill Levy Override	$ 2,635,969	10.9%	$ 2,688,961	11.1%	$ 2,522,406	10.0%	$ 2,598,079	10.1%	$ 2,676,021	10.2%	$ 2,784,914	10.2%	$ 2,897,932	10.3%	$ 3,015,224	10.4%	$ 3,126,524	10.5%	MLO Revenue
Special Education Categorical Funding	$ 649,152	2.7%	$ 689,358	2.8%	$ 764,940	3.0%	$ 787,888	3.1%	$ 811,524	3.1%	$ 844,547	3.1%	$ 878,821	3.1%	$ 914,391	3.2%	$ 948,143	3.2%	Special ed categorical funding from state (SPED)
English Language Proficiency Categorical Funding	$ 36,270	0.1%	$ 45,446	0.2%	$ 11,109	0.0%	$ 11,442	0.0%	$ 11,786	0.0%	$ 12,265	0.0%	$ 12,763	0.0%	$ 13,279	0.0%	$ 13,770	0.0%	ELPA
Talented & Gifted Grant	$ 14,916	0.1%	$ 16,634	0.1%	$ 15,751	0.1%	$ 16,223	0.1%	$ 16,710	0.1%	$ 17,390	0.1%	$ 18,095	0.1%	$ 18,828	0.1%	$ 19,523	0.1%	TAG
CDE Charter Capital Construction	$ 578,000	2.4%	$ 577,720	2.4%	$ 525,980	2.1%	$ 525,980	2.0%	$ 525,980	2.0%	$ 531,440	2.0%	$ 536,900	1.9%	$ 542,360	1.9%	$ 546,000	1.8%	State charter school capital construction funding
Other District/State Revenues	$ -	0.0%	$ -	0.0%	$ 201,028	0.8%	$ 169,065	0.7%	$ 124,270	0.5%	$ 81,760	0.3%	*$ 41,300*	0.1%	$ -	0.0%	$ -	0.0%	State and Federal Grants - new Facility Assistance Grant
Total Charter Fund Revenue	**$ 21,963,817**	**90.7%**	**$ 22,034,169**	**90.8%**	**$ 22,767,301**	**90.4%**	**$ 23,312,997**	**90.5%**	**$ 23,861,102**	**90.6%**	**$ 24,679,858**	**90.8%**	**$ 25,529,694**	**90.9%**	**$ 26,408,659**	**91.1%**	**$ 27,268,968**	**91.2%**	
%Δ year-over-year	*5.2%*		*5.5%*		*3.3%*		*2.4%*		*2.4%*		*3.4%*		*$ 0*		*3.4%*		*3.3%*		
Local Program Revenues																			
Instructional Fees	$ 424,686	1.8%	$ 424,686	1.8%	$ 422,737	1.7%	$ 426,964	1.7%	$ 431,234	1.6%	$ 440,067	1.6%	$ 449,035	1.6%	$ 458,137	1.6%	$ 465,824	1.6%	ES supp, lockers, WL, science, counsg, art, music fees
Peak Week Fees	$ 480,000	2.0%	$ 480,000	2.0%	$ 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%	Fees charged for Peak Week trips and activities
Miscellaneous Local Revenues	$ 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%	$ 5,000	0.0%	Local fees and fines, insurance refunds, rental income, BVSD transfers
Transportation Program Revenues	$ 80,750	0.3%	$ 80,750	0.3%	$ 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 (an increase from F
Athletics & Activities Revenue	$ 346,409	1.4%	$ 346,409	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%	Athletics & activities fee revenue
Rebates, Refunds, Investment Income	$ 500,000	2.1%	$ 500,000	2.1%	$ 450,000	1.8%	$ 450,000	1.7%	$ 450,000	1.7%	$ 450,000	1.7%	$ 450,000	1.6%	$ 450,000	1.6%	$ 450,000	1.5%	Bond reserve annual refund, procard rebates, reserve interest earnings
Center for Professional Development	$ 19,000	0.1%	$ 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)**	$ 48,000	0.2%	$ 48,000	0.2%										0.0%					Revolving grant revenue
Transfer-In of Friends of P2P Net Fundraising	$ 341,200	1.4%	$ 316,200	1.3%	$ 362,850	1.4%	$ 391,837	1.5%	$ 397,434	1.5%	$ 402,782	1.5%	$ 410,518	1.5%	$ 418,408	1.4%	$ 426,457	1.4%	
Total Local Program Revenues	**$ 2,245,045**	**9.3%**	**$ 2,220,045**	**9.2%**	**$ 2,404,609**	**9.6%**	**$ 2,447,735**	**9.5%**	**$ 2,471,707**	**9.4%**	**$ 2,507,895**	**9.2%**	**$ 2,547,095**	**9.1%**	**$ 2,587,090**	**8.9%**	**$ 2,623,747**	**8.8%**	
%Δ year-over-year	*-4.7%*		*-5.8%*		*8.3%*		*1.8%*		*1.0%*		*1.5%*				*1.6%*		*1.4%*		
TOTAL REVENUES	**$ 24,208,862**	***100.0%***	**$ 24,254,214**	***100%***	**$ 25,171,911**	***100%***	**$ 25,760,731**	***100%***	**$ 26,332,809**	***100%***	**$ 27,187,753**	***100%***	**$ 28,076,789**	***100.0%***	**$ 28,995,749**	***100%***	**$ 29,892,715**	***100%***	**Total revenues**
%Δ year-over-year	*4.2%*		*4.4%*		*3.8%*		*2.3%*		*2.2%*		*3.2%*				*3.3%*		*3.1%*		
EXPENSES	**2024-25 Board-Adopted Preliminary Budget 05.15.24**		**2024-25 Board-Adopted Revised Budget 12.18.24**		**2025-26 PROJECTED BUDGET**		**2026-27 PROJECTED BUDGET**		**2027-28 PROJECTED BUDGET**		**2028-29 PROJECTED BUDGET**		**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	$	% of Total	
Teacher and Media Specialist Salaries	$ 8,036,219	33.9%	$ 7,984,382	33.4%	$ 8,143,470	33.2%	$ 8,316,698	33.5%	$ 8,566,572	33.5%	$ 8,845,200	33.5%	$ 9,129,368	33.6%	$ 9,399,556	33.5%	$ 9,672,667	33.5%	Classroom teachers and media specialists salaries - increased to reflect all positions filled + new HS MTSS c
Teacher and Media Specialist Benefits	$ 2,734,928	11.5%	$ 2,697,323	11.3%	$ 2,798,581	11.4%	$ 2,881,567	11.6%	$ 2,983,938	11.7%	$ 3,106,174	11.8%	$ 3,237,040	11.9%	$ 3,368,625	12.0%	$ 3,504,981	12.1%	Classroom teachers and media specialists employee benefits
Counselor Salaries	$ 618,991	2.6%	$ 618,991	2.6%	$ 730,809	3.0%	$ 742,925	3.0%	$ 763,238	3.0%	$ 776,003	2.9%	$ 789,036	2.9%	$ 804,768	2.9%	$ 820,668	2.8%	Counselor salaries - increased to reflect new elementary counselor
Counselor Benefits	$ 206,821	0.9%	$ 206,821	0.9%	$ 244,939	1.0%	$ 251,313	1.0%	$ 259,719	1.0%	$ 266,581	1.0%	$ 274,019	1.0%	$ 282,295	1.0%	$ 290,843	1.0%	Counselor employee benefits
Instructional Support Staff Salaries	$ 1,019,610	4.3%	$ 1,034,190	4.3%	$ 978,965	4.0%	$ 996,648	4.0%	$ 1,014,329	4.0%	$ 1,030,962	3.9%	$ 1,047,423	3.9%	$ 1,073,880	3.8%	$ 1,100,894	3.8%	Instructional support staff salaries - adjusted based on actual hiring.
Instructional Support Staff Benefits	$ 423,694	1.8%	$ 417,607	1.7%	$ 402,649	1.6%	$ 414,760	1.7%	$ 427,239	1.7%	$ 439,855	1.7%	$ 453,586	1.7%	$ 470,139	1.7%	$ 487,339	1.7%	Instructional support staff employee benefits
Instructional, Counseling and Testing Programs	$ 1,594,823	6.7%	$ 1,618,196	6.8%	$ 1,827,778	7.4%	$ 1,798,911	7.2%	$ 1,825,109	7.1%	$ 1,859,331	7.1%	$ 1,894,165	7.0%	$ 1,929,622	6.9%	$ 1,963,113	6.8%	Textbooks, library books, dep't materials, field trips, PW - reflects literacy curriculum.
Total Instructional Expenses	**$ 14,635,086**	***61.6%***	**$ 14,577,510**	***61.0%***	**$ 15,127,192**	***61.7%***	**$ 15,402,824**	***62.0%***	**$ 15,840,142**	***62.0%***	**$ 16,324,106**	***61.9%***	**$ 16,824,638**	***61.9%***	**$ 17,328,886**	***61.8%***	**$ 17,840,505**	***61.7%***	
%Δ year-over-year	*9.2%*		*8.8%*		*3.8%*		*1.8%*		*2.8%*		*3.1%*				*3.0%*		*3.0%*		
Administrative Expenses																			
Administrator Salaries	$ 1,739,186	7.3%	$ 1,755,956	7.4%	$ 1,736,733	7.1%	$ 1,771,467	7.1%	$ 1,806,897	7.1%	$ 1,843,035	7.0%	$ 1,879,895	6.9%	$ 1,917,493	6.8%	$ 1,955,843	6.8%	Administrator salaries
Administrator Benefits	$ 517,962	2.2%	$ 506,340	2.1%	$ 522,768	2.1%	$ 536,602	2.2%	$ 550,868	2.2%	$ 565,581	2.1%	$ 581,302	2.1%	$ 597,557	2.1%	$ 614,365	2.1%	Administrator employee benefits
Administrative Support Staff Salaries	$ 680,105	2.9%	$ 680,105	2.8%	$ 667,172	2.7%	$ 680,377	2.7%	$ 693,847	2.7%	$ 707,586	2.7%	$ 721,908	2.7%	$ 736,535	2.6%	$ 751,448	2.6%	Administrative support staff salaries
Administrative Support Staff Benefits	$ 268,915	1.1%	$ 268,915	1.1%	$ 280,760	1.1%	$ 279,253	1.1%	$ 287,962	1.1%	$ 296,991	1.1%	$ 306,924	1.1%	$ 317,258	1.1%	$ 328,004	1.1%	Administrative support staff employee benefits
Administrative Program	$ 288,442	1.2%	$ 420,949	1.8%	$ 219,530	0.9%	$ 223,920	0.9%	$ 228,399	0.9%	$ 232,967	0.9%	$ 237,626	0.9%	$ 242,379	0.9%	$ 247,226	0.9%	Decreased due to many one-time expenses in FY25 (unemployment, legal fees, PEBC services, moving/stor
Total Administrative Expenses	**$ 3,494,610**	***14.7%***	**$ 3,632,265**	***15.2%***	**$ 3,426,962**	***14.0%***	**$ 3,491,619**	***14.0%***	**$ 3,567,972**	***14.0%***	**$ 3,646,159**	***13.8%***	**$ 3,727,656**	***13.7%***	**$ 3,811,221**	***13.6%***	**$ 3,896,886**	***13.5%***	
%Δ year-over-year	*3.9%*		*7.9%*		*-5.7%*		*1.9%*		*2.2%*		*2.2%*				*2.2%*		*2.2%*		
Facilities Expenses (Property & Casualty Insurance)																			

Fund 11 - General Fund

DRAFT Preliminary Budget for 2025-26

	2024-25 Board-Adopted Preliminary Budget 05.15.24		2024-25 Board-Adopted Revised Budget 12.18.24		2025-26 Preliminary Budget		2026-27 Forecast		2027-28 Forecast		2028-29 Forecast		2029-30 Forecast		2030-31 Forecast		2031-32 Forecast		EXPLANATORY NOTES
Crossing Guard Salaries	$ 6,052	0.0%	$ 6,052	0.0%	$ 6,053	0.0%	$ 5,993	0.0%	$ 5,993	0.0%	$ 5,993	0.0%	$ 5,993	0.0%	$ 6,112	0.0%	$ 6,235	0.0%	Crossing guard staff salaries
Facilities Benefits	$ 1,383	0.0%	$ 1,383	0.0%	$ 1,383	0.0%	$ 1,369	0.0%	$ 1,369	0.0%	$ 1,369	0.0%	$ 1,369	0.0%	$ 1,397	0.0%	$ 1,425	0.0%	Crossing guard staff employee benefits
Facilities Program	$ 188,658	0.8%	$ 218,070	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
Total Facilities Expenses	**$ 196,093**	**0.8%**	**$ 225,505**	**0.9%**	**$ 236,410**	**1.0%**	**$ 247,784**	**1.0%**	**$ 259,805**	**1.0%**	**$ 272,427**	**1.0%**	**$ 285,681**	**1.1%**	**$ 299,744**	**1.1%**	**$ 314,506**	**1.1%**	
%Δ year-over-year	3.1%		18.5%		4.8%		4.8%		4.9%		4.9%				4.9%		4.9%		
Bond Debt Service																			
Bond Debt Servicing	$ 1,437,539	6.1%	$ 1,437,539	6.0%	$ 1,427,626	5.8%	$ 1,427,504	5.7%	$ 1,429,518	5.6%	$ 1,429,699	5.4%	$ 1,431,765	5.3%	$ 1,432,156	5.1%	$ 1,432,558	5.0%	Rent paid to Prairie View to make bond payments
Total Bond Debt Service Expenses	**$ 1,437,539**	**6.1%**	**$ 1,437,539**	**6.0%**	**$ 1,427,626**	**5.8%**	**$ 1,427,504**	**5.7%**	**$ 1,429,518**	**5.6%**	**$ 1,429,699**	**5.4%**	**$ 1,431,765**	**5.3%**	**$ 1,432,156**	**5.1%**	**$ 1,432,558**	**5.0%**	
%Δ year-over-year	-0.3%		-0.3%		-0.7%		0.0%		0.1%		0.0%				0.0%		0.0%		
Local Program Expenses																			
Miscellaneous Local Expenses	$ 60,000	0.3%	$ 60,000	0.3%	$ 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	$ 104,009	0.4%	$ 115,076	0.5%	$ 97,216	0.4%	$ 98,610	0.4%	$ 100,031	0.4%	$ 101,481	0.4%	$ 102,959	0.4%	$ 105,233	0.4%	$ 107,537	0.4%	Bus driver salaries - removed substitute / 4th bus driver
Transportation Benefits	$ 62,027	0.3%	$ 64,556	0.3%	$ 62,066	0.3%	$ 64,173	0.3%	$ 66,367	0.3%	$ 68,654	0.3%	$ 71,204	0.3%	$ 74,049	0.3%	$ 77,016	0.3%	Bus driver benefits
Transportation Program Expenses	$ 212,875	0.9%	$ 212,875	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 Salaries	$ 202,863	0.9%	$ 201,763	0.8%	$ 198,125	0.8%	$ 201,162	0.8%	$ 204,259	0.8%	$ 207,418	0.8%	$ 210,640	0.8%	$ 213,927	0.8%	$ 217,279	0.8%	Athletic coaches and activity leaders salaries
Athletics & Activities Benefits	$ 46,354	0.2%	$ 46,103	0.2%	$ 45,272	0.2%	$ 45,965	0.2%	$ 46,673	0.2%	$ 47,395	0.2%	$ 48,131	0.2%	$ 48,882	0.2%	$ 49,648	0.2%	Athletic coaches and activity leaders employee benefits
Athletics & Activities Program Expenses	$ 307,929	1.3%	$ 317,929	1.3%	$ 318,439	1.3%	$ 327,286	1.3%	$ 336,423	1.3%	$ 345,858	1.3%	$ 355,603	1.3%	$ 365,669	1.3%	$ 376,066	1.3%	A&A transportation, referees, supplies, equipment
CPD Stipends	$ 13,100	0.1%	$ 13,100	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 salaries and stipends
CPD Benefits	$ 2,993	0.0%	$ 2,993	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%	CPD employee benefits
CPD Program Expenses	$ 1,000	0.0%	$ 1,000	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)**	$ -	0.0%	$ 40,000	0.2%	$ 16,000	0.1%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	Innovation Fund grant expenses
Total Local Program Expenses	**$ 1,013,150**	**4.3%**	**$ 1,075,395**	**4.5%**	**$ 1,035,020**	**4.2%**	**$ 1,036,664**	**4.2%**	**$ 1,054,831**	**4.1%**	**$ 1,073,539**	**4.1%**	**$ 1,092,972**	**4.0%**	**$ 1,113,945**	**4.0%**	**$ 1,135,532**	**3.9%**	
%Δ year-over-year	5.4%		11.9%		-3.8%		0.2%		1.8%		1.8%				1.9%		1.9%		
Capital Projects Expenses																			
Land Purchase (Program 4100, Object 6710)	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	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%	Electric bus charging infrastructure costs
Outdoor Capital Projects Expenses (Program 4200)	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	Outdoor capital projects expenses
Indoor Capital Projects Expenses (Program 4600)	$ 200,000	0.8%	$ 426,903	1.8%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	Indoor capital projects expenses - Auditorium - Increased by $207k for 3rd RTU, $14,450 furniture fund, $5k
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%	Expenses associated with the development of architectural drawings
Total Capital Projects Expenses	**$ 200,000**	**0.8%**	**$ 426,903**	**1.8%**	**$ -**	**0.0%**	**$ -**	**0.0%**	**$ -**	**0.0%**	**$ -**	**0.0%**	**$ -**	**0.0%**	**$ -**	**0.0%**	**$ -**	**0.0%**	
%Δ year-over-year	102.6%		332.5%		-100.0%														
BVSD Purchased Services	**$ 2,763,757**	**11.6%**	**$ 2,503,426**	**10.5%**	**$ 3,281,699**	**13.4%**	**$ 3,256,450**	**13.1%**	**$ 3,415,397**	**13.4%**	**$ 3,621,308**	**13.7%**	**$ 3,837,918**	**14.1%**	**$ 4,067,861**	**14.5%**	**$ 4,295,897**	**14.9%**	**Services purchased from BVSD: SpEd, ELL, Legal, Business, IT, HR, TAG**
%Δ year-over-year	3.9%		-5.9%		31.1%		-0.8%		4.9%		6.0%				6.0%		5.6%		
TOTAL EXPENSES	**$ 23,740,235**	**100.0%**	**$ 23,878,543**	**100%**	**$ 24,534,908**	**100%**	**$ 24,862,846**	**100%**	**$ 25,567,665**	**100%**	**$ 26,367,238**	**100%**	**$ 27,200,630**	**100.0%**	**$ 28,053,813**	**100%**	**$ 28,915,883**	**100%**	**Total expenses**
%Δ year-over-year	7.3%		8.0%		2.7%		1.3%		2.8%		3.1%				3.1%		3.1%		
TOTAL REVENUES LESS TOTAL EXPENSES	**$ 468,627**		**$ 375,671**		**$ 637,002**		**$ 897,886**		**$ 765,144**		**$ 820,516**		**$ 876,159**		**$ 941,937**		**$ 976,832**		**Total net revenues before transfers**
TRANSFERS																			
Transfer Out to Food Services **(Fund 21)**	$ -		$ -				$ -		$ 100,000		$ 100,000		$ 101,000		$ 120,000		$ 125,000		Allocation to Fund 21 to supplement food services program
TOTAL NET TRANSFERS	**$ -**		**$ -**		**$ -**		**$ -**		**$ 100,000**		**$ 100,000**		**$ 101,000**		**$ 120,000**		**$ 125,000**		
NET CHANGE IN BUDGET BALANCE	**$ 468,627**		**$ 375,671**		**$ 637,002**		**$ 897,886**		**$ 665,144**		**$ 720,516**		**$ 775,159**		**$ 821,937**		**$ 851,832**		**Total net revenues after transfers**
Beginning Fund Balance - Unassigned	$ 1,446,363		$ 2,686,258		$ 2,592,554		$ 3,076,107		$ 4,094,306		$ 4,807,284		$ 5,548,969		$ 6,337,860		$ 7,168,840		**Beginning of year unassigned financial reserves**
Beginning Fund Balance - Assigned DCOH Bond Covenant	$ 4,364,839		$ 4,241,227		$ 4,579,447		$ 4,705,325		$ 4,768,217		$ 4,903,388		$ 5,056,731		$ 5,216,559		$ 5,380,183		**Beginning of year assigned for bond covenant reserves (70 DCOH)**
Beginning Fund Balance - Assigned Replacement Reserve	$ 686,784		$ 500,000		$ 600,000		$ 600,000		$ 400,000		$ 200,000		$ -		$ (200,000)		$ (400,000)		**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	$ 676,317		$ 685,545		$ 716,700		$ 744,272		$ 761,067		$ 778,061		$ 803,549		$ 829,988		$ 857,320		**Beginning of year restricted TABOR financial reserves**
TOTAL BEGINNING FUND BALANCE	**$ 7,324,303**		**$ 8,263,030**		**$ 8,638,702**		**$ 9,275,704**		**$ 10,173,590**		**$ 10,838,733**		**$ 11,559,249**		**$ 12,334,407**		**$ 13,156,344**		**TOTAL FUND BALANCE AT BEGINNING OF THE YEAR**
Ending Fund Balance - Unassigned	$ 1,873,978		$ 2,592,554		$ 3,076,107		$ 4,094,306		$ 4,807,284		$ 5,548,969		$ 6,337,860		$ 7,168,840		$ 8,028,677		**End of year unassigned financial reserves**
Ending Fund Balance - Assigned DCOH Bond Covenant Re	$ 4,552,922		$ 4,579,447		$ 4,705,325		$ 4,768,217		$ 4,903,388		$ 5,056,731		$ 5,216,559		$ 5,380,183		$ 5,545,512		**End of year financial reserves assigned for bond covenant (70 DCOH)**
Ending Fund Balance - Assigned Replacement Reserves	$ 500,000		$ 600,000		$ 600,000		$ 400,000		$ 200,000		$ -		$ (200,000)		$ (400,000)		$ (600,000)		**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	$ 716,030		$ 716,700		$ 744,272		$ 761,067		$ 778,061		$ 803,549		$ 829,988		$ 857,320		$ 883,988		**End of year financial reserves restricted for TABOR Reserve**

Fund 11 - General Fund

DRAFT Preliminary Budget for 2025-26

	2024-25 Board-Adopted Preliminary Budget 05.15.24		2024-25 Board-Adopted Revised Budget 12.18.24		2025-26 Preliminary Budget		2026-27 Forecast		2027-28 Forecast		2028-29 Forecast		2029-30 Forecast		2030-31 Forecast		2031-32 Forecast		EXPLANATORY NOTES
TOTAL ENDING FUND BALANCE	**$ 7,792,930**		**$ 8,638,702**		**$ 9,275,704**		**$ 10,173,590**		**$ 10,838,733**		**$ 11,559,249**		**$ 12,334,407**		**$ 13,156,344**		**$ 14,008,176**		**TOTAL FUND BALANCE AT END OF YEAR**
Salaries & Benefits	$ 16,685,212	*70.3%*	$ 16,621,656	*69.6%*	$ 16,932,194	*69.0%*	$ 17,304,421	*69.6%*	$ 17,795,148	*69.6%*	$ 18,326,443	*69.5%*	$ 18,877,288	*69.4%*	$ 19,434,525	*69.3%*	$ 20,003,346	*69.2%*	Amount of total budget allocated to employee salaries and benefits
Facilities	$ 188,658	*0.8%*	$ 218,070	*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	$ 1,437,539	*6.1%*	$ 1,437,539	*6.0%*	$ 1,427,626	*5.8%*	$ 1,427,504	*5.7%*	$ 1,429,518	*5.6%*	$ 1,429,699	*5.4%*	$ 1,431,765	*5.3%*	$ 1,432,156	*5.1%*	$ 1,432,558	*5.0%*	Amount of total budget allocated to bond debt service
Supplies	$ 1,883,265	*7.9%*	$ 2,039,145	*8.5%*	$ 2,047,308	*8.3%*	$ 2,022,832	*8.1%*	$ 2,053,507	*8.0%*	$ 2,092,297	*7.9%*	$ 2,131,791	*7.8%*	$ 2,172,001	*7.7%*	$ 2,210,339	*7.6%*	Amount of total budget allocated to supplies
Local Programs	$ 781,804	*3.3%*	$ 1,058,707	*4.4%*	$ 617,108	*2.5%*	$ 611,216	*2.5%*	$ 621,652	*2.4%*	$ 632,425	*2.4%*	$ 643,549	*2.4%*	$ 655,035	*2.3%*	$ 666,896	*2.3%*	Amount of total budget allocated to expenses associated with local programs
BVSD Purchased Services	$ 2,763,757	*11.6%*	$ 2,503,426	*10.5%*	$ 3,281,699	*13.4%*	$ 3,256,450	*13.1%*	$ 3,415,397	*13.4%*	$ 3,621,308	*13.7%*	$ 3,837,918	*14.1%*	$ 4,067,861	*14.5%*	$ 4,295,897	*14.9%*	Amount of total budget allocated to BVSD purchased services
Salaries	$ 12,420,135	*52.3%*	$ 12,409,615	*52.0%*	$ 12,570,943	*51.2%*	$ 12,826,528	*51.6%*	$ 13,168,065	*51.5%*	$ 13,530,836	*51.3%*	$ 13,900,644	*51.1%*	$ 14,271,195	*50.9%*	$ 14,646,535	*50.7%*	Amount of total budget allocated to employee salaries
Benefits	$ 4,265,077	*18.0%*	$ 4,212,041	*17.6%*	$ 4,361,251	*17.8%*	$ 4,477,893	*18.0%*	$ 4,627,083	*18.1%*	$ 4,795,607	*18.2%*	$ 4,976,644	*18.3%*	$ 5,163,330	*18.4%*	$ 5,356,811	*18.5%*	Amount of total budget allocated to employee benefits
Purchased Services	$ 1,626,197	*6.8%*	$ 1,655,609	*6.9%*	$ 1,656,600	*6.8%*	$ 1,667,927	*6.7%*	$ 1,681,961	*6.6%*	$ 1,694,764	*6.4%*	$ 1,710,084	*6.3%*	$ 1,724,390	*6.1%*	$ 1,739,404	*6.0%*	Amount of total budget allocated to all purchased services
Supplies/Local Programs	$ 2,465,069	*10.4%*	$ 2,670,949	*11.2%*	$ 2,664,416	*10.9%*	$ 2,634,048	*10.6%*	$ 2,675,159	*10.5%*	$ 2,724,723	*10.3%*	$ 2,775,340	*10.2%*	$ 2,827,036	*10.1%*	$ 2,877,235	*10.0%*	Amount of total budget allocated to supplies and local program expenses
Property & Equipment	$ 200,000	*0.8%*	$ 426,903	*1.8%*	$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*	$ -	*0.0%*	Amount of total budget allocated to property and equipment
BVSD Purchased Services	$ 2,763,757	*11.6%*	$ 2,503,426	*10.5%*	$ 3,281,699	*13.4%*	$ 3,256,450	*13.1%*	$ 3,415,397	*13.4%*	$ 3,621,308	*13.7%*	$ 3,837,918	*14.1%*	$ 4,067,861	*14.5%*	$ 4,295,897	*14.9%*	Amount of total budget allocated to BVSD purchased services

Fund 21 - Food Services Program (Program 3100)

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	Obj	2024-25 Preliminary Board-Adopted Budget		2024-25 Board-Adopted Revised Budget 12.18.24		2025-26 Preliminary Budget		2026-27 Forecast		2027-28 Forecast		2028-29 Forecast		2029-30 Forecast		2030-31 Forecast		2031-32 Forecast		EXPLANATORY NOTES
		$	% of Total	$	% of Total	$	% of Total	$	% of Total	$	% of Total	$	% of Total	$	% of Total	$	% of Total	$	% of Total	
REVENUES																				
Food Sales	4600	$ 100,000	10.6%	$ 100,000	9.5%	$ 101,000	10.0%	$ 103,020	10.0%	$ 105,080	10.0%	$ 107,182	10.0%	$ 109,326	10.0%	$ 111,512	10.0%	$ 113,742	10.0%	Food purchased by students and staff. Based on a 1% increase over FY25.
National School Lunch / State Program Reimbursements	4553, 4556	$ 800,000	84.5%	$ 905,000	86.1%	$ 914,050	90.0%	$ 932,331	90.0%	$ 950,978	90.0%	$ 969,997	90.0%	$ 989,397	90.0%	$ 1,009,185	90.0%	$ 1,029,369	90.0%	Based on a 1% increase over FY25.
CDE Grants	5954	$ 46,673	4.9%	$ 46,673	4.4%	$ -	0.0%	$ -		$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	No grants anticipated in FY26.
TOTAL FOOD SERVICES REVENUES		**$ 946,673**	**100.0%**	**$ 1,051,673**	**100.0%**	**$ 1,015,050**	**100.0%**	**$ 1,035,351**		**$ 1,056,058**	**100.0%**	**$ 1,077,179**	**100.0%**	**$ 1,098,723**		**$ 1,120,697**		**$ 1,143,111**		Grand total food service program revenues
				11%		-3%		2%		2%		2%								
EXPENSES																				
Supplies	6610	$ 35,700	3.3%	$ 35,700	3.2%	$ 36,771	3.3%	$ 37,506	3.6%	$ 38,257	3.6%	$ 39,022	3.6%	$ 39,802	3.6%	$ 40,598	3.6%	$ 41,410	3.6%	Paper products, flatware, and other supply expenses
Food Costs	6630	$ 475,000	44.3%	$ 500,000	45.1%	$ 515,000	46.0%	$ 525,300	50.7%	$ 535,806	50.7%	$ 546,522	50.7%	$ 557,453	50.7%	$ 568,602	50.7%	$ 579,974	50.7%	Food purchases - increased to reflect higher participation
Contracted Prof Services	6330	$ 20,600	1.9%	$ 35,600	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	$ 5,459	0.5%	$ 5,459	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%	Water/Sewage (Alloc @ 6.18% of Facility Sq Ft)
Trash Removal	6421	$ 721	0.1%	$ 721	0.1%	$ 743	0.1%	$ 757	0.1%	$ 773	0.1%	$ 788	0.1%	$ 804	0.1%	$ 820	0.1%	$ 836	0.1%	Trash Removal (Alloc @ 6.18% of Facility Sq Ft)
Natural Gas	6621	$ 5,150	0.5%	$ 5,150	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%	Natural Gas (Alloc @ 6.18% of Facility Sq Ft)
Electricity	6622	$ 12,360	1.2%	$ 12,360	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%	Electricity (Alloc @ 6.18% of Total Facility Sq Ft)
Capitalized Equipment	6730	$ 49,766	4.6%	$ 50,000	4.5%	$ 7,700	0.7%	$ 5,000	0.4%	$ 5,000	0.4%	$ 5,000	0.4%	$ 5,000	0.4%	$ 5,000	0.4%	$ 5,000	0.4%	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		$ 341,733	31.9%	$ 339,592	30.6%	$ 358,212	32.0%	$ 365,376	32.0%	$ 372,684	32.0%	$ 379,786	31.9%	$ 387,029	31.9%	$ 395,176	31.8%	$ 403,470	31.8%	Food services employee salaries
Benefits		$ 125,424	11.7%	$ 124,926	11.3%	$ 141,194	12.6%	$ 145,519	12.8%	$ 150,000	12.9%	$ 154,563	13.0%	$ 159,544	13.1%	$ 164,896	13.3%	$ 170,455	13.4%	Food services employee benefits expenses
TOTAL FOOD SERVICES EXPENSES		**$ 1,071,913**	**100.0%**	**$ 1,109,508**	**100.0%**	**$ 1,119,503**	**100.0%**	**$ 1,140,540**	**100.0%**	**$ 1,164,822**	**100.0%**	**$ 1,189,229**	**100.0%**	**$ 1,214,451**		**$ 1,241,207**		**$ 1,268,583**		Grand total food services program expenses
				12%		1%		2%		2%		2%								
TOTAL FOOD SERVICES NET REVENUES		**$ (125,240)**		**$ (57,835)**		**$ (104,453)**		**$ (105,189)**		**$ (108,764)**		**$ (112,050)**		**$ (115,728)**		**$ (120,510)**		**$ (125,471)**		Total food services program net revenues
TRANSFER IN FROM FUND 11								**$ -**		**$ 100,000**		**$ 100,000**		**$ 101,000**		**$ 120,000**		**$ 125,000**		Transfer In from Fund 11
TOTAL FOOD SERVICES BEGINNING FUND BALANCE		**$ 284,773**		**$ 267,969**		**$ 250,000**		**$ 145,547**		**$ 40,358**		**$ 31,594**		**$ 19,544**		**$ 4,816**		**$ 4,306**		Beginning food services program fund balance; adjusted based on year-end forecast for FY25.
TABOR RESERVE (3%) RESTRICTED FUND BALANCE		**$ 3,000**		**$ 3,000**		**$ 3,030**		**$ 3,091**		**$ 3,152**		**$ 3,215**		**$ 3,280**		**$ 3,345**		**$ 3,412**		Restricted food services program fund balance for TABOR
TOTAL FOOD SERVICES UNRESTRICTED FUND BALANCE		**$ 156,533**		**$ 207,134**		**$ 142,517**		**$ 37,268**		**$ 28,442**		**$ 16,329**		**$ 1,536**		**$ 961**		**$ 422**		Unrestricted food services program fund balance
TOTAL FOOD SERVICES ENDING FUND BALANCE		**$ 159,533**		**$ 210,134**		**$ 145,547**		**$ 40,358**		**$ 31,594**		**$ 19,544**		**$ 4,816**		**$ 4,306**		**$ 3,834**		-

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

DRAFT Preliminary Budget for 2025-26

	Prog	Obj	2024-25 Preliminary Board-Adopted Budget $	% of Total	2024-25 Board-Adopted Revised Budget 12.18.24 $	% of Total	2025-26 Preliminary 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			$ 2,036,569		$ 2,118,983		$ 1,947,817		$ 2,006,251		$ 2,066,439		$ 2,150,526		$ 2,237,799		$ 2,328,373		$ 2,414,320		MLO Revenue
GRAND TOTAL OPERATIONS & TECHNOLOGY REVENUES			**$ 2,036,569**		**$ 2,118,983**		**$ 1,947,817**		**$ 2,006,251**		**$ 2,066,439**		**$ 2,150,526**		**$ 2,237,799**		**$ 2,328,373**		**$ 2,414,320**		**Grand total operations & technology revenues**
					4.9%		*-8.1%*		*3.0%*		*3.0%*		*4.1%*		*4.1%*		*4.0%*		*3.7%*		
EXPENSES																					
Technology Program (Program 1600)																					
IT/Printer Supplies	1600	6610	$ 15,000	0.7%	$ 15,000	0.6%	$ 5,000	0.3%	$ 5,100	0.2%	$ 5,202	0.2%	$ 5,306	0.2%	$ 5,412	0.2%	$ 5,520	0.2%	$ 5,631	0.2%	Printer and other IT supplies
Software Licenses	1600	6650	$ 129,305	5.6%	$ 145,290	6.2%	$ 163,298	8.5%	$ 172,204	8.4%	$ 175,648	8.4%	$ 179,161	8.0%	$ 182,745	8.0%	$ 186,400	8.0%	$ 190,128	8.0%	Software licenses
Technology Equipment Purchases	1600	6735	$ 25,000	1.1%	$ 25,000	1.1%	$ 15,000	0.8%	$ 15,300	0.7%	$ 15,606	0.7%	$ 15,918	0.7%	$ 16,236	0.7%	$ 16,561	0.7%	$ 16,892	0.7%	Technology equipment purchases
BVSD IT Purchased Services	5210	6850	$ 600,000	26.2%	$ 600,000	25.4%	$ 200,000	10.4%	$ 200,000	9.7%	$ 200,000	9.6%	$ 200,000	8.9%	$ 200,000	8.8%	$ 200,000	8.6%	$ 200,000	8.5%	IT services purchased from BVSD; remainder in General Fund
Facilities Program (Program 2600)																					
Custodial & Maintenance Salaries	2600		$ 309,256	13.5%	$ 298,600	12.7%	$ 290,298	15.2%	$ 294,737	14.3%	$ 299,266	14.3%	$ 304,085	13.5%	$ 309,465	13.6%	$ 316,794	13.6%	$ 324,219	13.7%	Custodial and maintenance employee salaries
Custodial & Maintenance Benefits	2600		$ 108,582	4.7%	$ 106,147	4.5%	$ 105,793	5.5%	$ 108,611	5.3%	$ 111,533	5.3%	$ 114,607	5.1%	$ 117,913	5.2%	$ 121,926	5.3%	$ 126,077	5.3%	Custodial and maintenance employee benefits
Contracted Facilities Professional Services	2600	6330	$ 200,686	8.8%	$ 200,686	8.5%	$ 232,188	12.1%	$ 236,832	11.5%	$ 241,568	11.5%	$ 277,804	12.4%	$ 283,360	12.4%	$ 289,027	12.4%	$ 294,807	12.5%	Contracted custodial services, inspections, monitoring
Water/Sewage	2600	6411	$ 86,835	3.8%	$ 100,000	4.2%	$ 105,000	5.5%	$ 107,100	5.2%	$ 109,242	5.2%	$ 125,628	5.6%	$ 128,141	5.6%	$ 130,704	5.6%	$ 133,318	5.6%	Water costs
Trash Removal and Composting Pickup	2600	6421	$ 11,322	0.5%	$ 11,322	0.5%	$ 11,548	0.6%	$ 11,779	0.6%	$ 12,015	0.6%	$ 12,255	0.5%	$ 12,500	0.5%	$ 12,750	0.5%	$ 13,005	0.6%	Trash removal services and composting pickup
Snow Removal	2600	6422	$ 49,440	2.2%	$ 49,440	2.1%	$ 50,923	2.7%	$ 51,942	2.5%	$ 52,980	2.5%	$ 54,040	2.4%	$ 55,121	2.4%	$ 56,223	2.4%	$ 57,348	2.4%	Snow removal services
Lawn & Grounds Maintenance	2600	6424	$ 72,100	3.1%	$ 72,100	3.1%	$ 74,263	3.9%	$ 75,748	3.7%	$ 77,263	3.7%	$ 78,808	3.5%	$ 80,385	3.5%	$ 81,992	3.5%	$ 83,632	3.5%	Mowing, fertilizing, irrigation service, tree service
Maintenance and Repairs	2600	6430	$ 175,100	7.6%	$ 175,100	7.4%	$ 180,000	9.4%	$ 183,600	8.9%	$ 187,272	8.9%	$ 215,363	9.6%	$ 219,670	9.6%	$ 224,063	9.7%	$ 228,545	9.7%	Electrical, HVAC (including preventative), plumbing repairs & maintenance
Equipment Rental	2600	6440	$ 4,500	0.2%	$ 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%	Short-term rental of equipment
Telephone	2600	6531	$ 33,990	1.5%	$ 33,990	1.4%	$ 35,010	1.8%	$ 35,710	1.7%	$ 36,424	1.7%	$ 37,153	1.7%	$ 37,896	1.7%	$ 38,654	1.7%	$ 39,427	1.7%	Mobile and land line telephone service
Custodial Supplies	2600	6610	$ 61,000	2.7%	$ 61,000	2.6%	$ 62,830	3.3%	$ 64,087	3.1%	$ 65,368	3.1%	$ 75,174	3.3%	$ 76,677	3.4%	$ 78,211	3.4%	$ 79,775	3.4%	Paper products and cleaning supplies
Natural Gas	2600	6621	$ 80,000	3.5%	$ 80,000	3.4%	$ 82,400	4.3%	$ 84,048	4.1%	$ 85,729	4.1%	$ 98,588	4.4%	$ 100,560	4.4%	$ 102,571	4.4%	$ 104,623	4.4%	Natural gas expenses
Electricity	2600	6622	$ 185,640	8.1%	$ 199,240	8.4%	$ 205,217	10.7%	$ 209,322	10.2%	$ 213,508	10.2%	$ 245,534	10.9%	$ 250,445	11.0%	$ 255,454	11.0%	$ 260,563	11.0%	Xcel Energy
Replacement Reserve Expenses	2600	6430	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 200,000	9.7%	$ 200,000	9.6%	$ 200,000	8.9%	$ 200,000	8.8%	$ 200,000	8.6%	$ 200,000	8.5%	Replacement and renovations expenses on schedule
Non-Capitalized Equipment	2600	6735	$ -	0.0%	$ 60,000	2.5%	$ 76,450		$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	Classroom furniture, whiteboards in original elementary classrooms, library furnit
Outdoor Site Improvements Program (Program 4200)																					
Major Renovations	4200	6723	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -		$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	Outdoor major renovations
Capitalized Equipment	4200	6730	$ -	0.0%	$ 20,000	0.8%	$ -	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%	$ 7,896	0.3%	$ -	0.0%	$ -	0.0%	$ -		$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	Indoor major renovations
Capitalized Equipment	4600	6730	$ 144,000	6.3%	$ 94,000	4.0%	$ 15,000	0.8%	$ -	0.0%	$ -		$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	Security cameras in kitchen
GRAND TOTAL OPERATIONS & TECHNOLOGY EXPENSES			**$ 2,291,756**	***100.0%***	**$ 2,359,311**	***100.0%***	**$ 1,914,719**		**$ 2,060,710**		**$ 2,093,307**		**$ 2,244,200**		**$ 2,281,397**		**$ 2,321,819**		**$ 2,363,057**		
					29.3%		*-18.8%*		*7.6%*		*1.6%*		*7.2%*								
TOTAL OPERATIONS & TECHNOLOGY NET REVENUES			**$ (255,187)**		**$ (240,328)**		**$ 33,098**		**$ (54,459)**		**$ (26,868)**		**$ (93,674)**		**$ (43,597)**		**$ 6,555**		**$ 51,263**		**Total operations & technology net revenues**
TOTAL OPERATIONS & TECHNOLOGY BEGINNING FUND BALANCE			**$ 576,024**		**$ 795,484**		**$ 400,000**		**$ 433,098**		**$ 378,639**		**$ 351,771**		**$ 258,097**		**$ 214,500**		**$ 221,054**		**Beginning fund balance; reduced to account for construction expenses in F**
TABOR RESERVE (3%) RESTRICTED FUND BALANCE			**$ 61,097**		**$ 63,569**		**$ 58,434**		**$ 60,188**		**$ 61,993**		**$ 64,516**		**$ 67,134**		**$ 69,851**		**$ 72,430**		**Restricted TABOR fund balance for Fund 65**
TOTAL OPERATIONS & TECHNOLOGY UNRESTRICTED FUND BALANCE			**$ 259,740**		**$ 491,586**		**$ 374,664**		**$ 318,452**		**$ 289,778**		**$ 193,581**		**$ 147,366**		**$ 151,203**		**$ 199,888**		**Unrestricted operations & technology fund balance**
TOTAL OPERATIONS & TECHNOLOGY ENDING FUND BALANCE			**$ 320,837**		**$ 555,156**		**$ 433,098**		**$ 378,639**		**$ 351,771**		**$ 258,097**		**$ 214,500**		**$ 221,054**		**$ 272,317**		**Ending operations & technology fund balance**