



FY 2027

For Fiscal Year

July 1, 2026 – June 30, 2027

**FY2027 Budget
For Fiscal Year July 1, 2026 – June 30, 2027**

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General Fund Budget Assumptions

Fiscal Year 2026-27

BUDGET ASSUMPTIONS & NOTES:

- Total Program per pupil revenue (PPR) of \$11,612
- Assessed property values for calculation of Mill Levy taxes is \$3.6B
- Funded pupil count (FPC) including District charter students:
 - District non-charter: 11,635
 - District charter: 2,025
 - Total: 13,660
 - TSD Actual Projection: 13,518
- All reserves from the previous fiscal year are allocated to be spent in the current year. Many of these allocations will be accounted for as encumbrances that cross fiscal years as large projects proceed.
- Per-pupil funding and mill levy override allocations to charter schools as well as updated charges for District services provided.
- Overall Categorical funding increases are attributed primarily to additional Transportation reimbursement revenue, Special Education funding and Vocational reimbursements. All assumptions for Transportation, Special Educational funding and Vocational funding are based on the CDE formula funding HB25-1320
- The Universal Preschool and Non-SFA SOT funding are increased by the inflation assumption noted below:
 - Inflation of +1.7% (defined by the Denver-Lakewood-Aurora consumer price index)
 - Estimated total program per pupil revenue (aligned to the Public-School Finance Act HB25-1320) of \$11,612, which is \$297 higher than FY26.
- The district is budgeting personnel at 98% because of the expectation that 2% of all positions will remain vacant throughout the year.
- State on Behalf payments for PERA revenue of \$2.3 million is also included in the benefit budget, which has a net zero effect on fund balance.
- The Proposed Budget reflects the deployment of the following negotiated Compensation items:

Licensed Compensation:

- \$1.7 million towards compensation increases for steps and columns.
 - This does not include the cost-of-living adjustment
 - This is offset by 4 furlough days
 - \$1,000 stipends for licensed staff on the lowest part of the pay scales
- Administrative/Professional Compensation:
 - An approximately 1.76% increase in salaries or approximately \$360,000, offset by 4 furlough days
- Classified Compensation:
 - 2.76% increase in salaries or \$1,000,000 offset by 2 furlough days

Extra-Duty:

- 2% increase to extra duty contracts or an additional of \$86,000 offset by reductions in HR recruiting budget
- Benefits increase based on the following drivers:
 - \$2 million allocated for health premium increases. Employer and employee premiums both increase by 9.8%.
 - There are no rate increases to Dental, Life, Pharmacy, or Vision premiums.

General Fund Non-FTE Explanation of Change in Budget:

Student Instructional

- 564K Budget for Athletics that is allocated from the General Fund to Fund 17.
- \$494K increase in budget for needed contracts for language disabilities
- \$245K for SWAP match being reallocated from program 2100
- (\$220K) budget redeployment for technology
- (\$250K) budget reduction due to the summer school program being discontinued

Student Support

- (\$245K) Reallocation of the SWAP Match noted in Student Instructional

Instructional Staff Support

- \$550K for Districtwide Professional Development. This was consolidated from several line items into one account

Business Services

- (\$4.4M) Allocations for the charter schools were budgeted in an "05" Expense object item and should have been budgeted in a "57" object. This has now been included in the total charter budget in the correct line item. Total Budget for the charter schools is \$28M; up slightly from \$27M budget in FY26

Facilities and Operations

- (\$298K) for Energy budget being set lower equal to the 27' Debt service payment for the energy efficiency project

Central Support

- \$2.7M Budget for the Insurance payments being allocated in the key that the spend will occur from the transfer from fund 10. This is in fund 18
- \$160K for increased unemployment expenses expected in FY27

District Budget Highlights:

- Because of lower student enrollment, budget reductions were a focus.
- Reductions in Licensed Staff \$2,700,000 million or 2.9%
- Reductions in Administrative, Professional, and Technical (APT) Staff \$901,000 of 3.28%
- Reallocations from Medicaid because of reduced funding, increased Classified staff budget \$1,500,000 or 5.43%
- Reduction of the utilities budget was made in line with scheduled debt service payments for the district's energy efficiency project
- Reduction in General Fund's contributions to the capital fund of \$800,000 because the district can leverage the premium received by the recently passed 2025 Bond.
- In general, grant budgets were set lower due to expectations that carry-forward balances realized in previous years have been used and awards across all grants have been trending lower

An Assigned Reserve category identified as 'Reserve for Funding Uncertainty' has been added for FY27. This is intended to address significant funding changes that may arise from sources outside of the Total Program, or from external fiscal years that do not align with that of TSD (i.e., Federal funding & grants).

2026-27 Fiscal Year Budget Resolution

The board of education of each school district shall adopt an appropriation resolution when it adopts the budget. The appropriation resolution shall specify the amount of money appropriated to each fund; except that the operating reserve authorized by section 22-44-106 (2) shall not be subject to appropriation for the fiscal year covered by the budget, and except that the appropriation resolution may, by reference, incorporate the budget as adopted by a board of education for the current fiscal year.

The amounts appropriated to a fund shall not exceed the amount thereof as specified in the adopted budget [22-44-107 (2)].

Effective July 1, 1992, if a school district is authorized to raise and expend additional local property tax revenues at an election held in November of any fiscal year pursuant to section 22-54-108, the board of education may adopt a supplemental budget and supplemental appropriation resolution to cover that portion of the fiscal year following such election. Such dollar amount shall be based on the additional dollar amount authorized to be raised and expended at such election.

Be it resolved by the Board of Education of Thompson School District R2-J in Larimer County that the amounts shown in the following schedule be appropriated to each fund as specified in the adopted budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

FUND	Projected Beginning Fund Balance 7/1/26	Budgeted Revenues and Transfer In	Total Appropriation (Total Resources)
10 GENERAL FUND	\$24,967,592*	\$220,911,446	\$245,879,038
21 NUTRITIONAL SERVICES	\$1,346,374	\$9,393,250	\$10,739,624
22 FEDERAL GRANTS	\$0	\$10,707,613	\$10,707,613
23 STUDENT ACTIVITIES	\$2,334,309	\$2,242,700	\$4,577,609
27 LAND RESERVES	\$7,070,176	\$820,796	\$7,890,972
28 STATE AND LOCAL	\$0	\$5,212,048	\$5,212,048
29 FEE SUPPORTED	\$1,217,947	\$1,272,900	\$2,490,847
31 BOND REDEMPTION	\$25,871,131	\$22,316,121	\$48,187,252
41 BUILDING FUND	\$114,364,819	\$2,000,000	\$116,364,819
43 CAPITAL PROJECTS	\$4,992,346	\$550,490	\$5,472,836

- This includes the budgeted General Fund draw of \$1,589,126 indicated on page 9 of this document

AUTHORIZING THE USE OF A PORTION OF BEGINNING FUND BALANCE AS AUTHORIZED BY COLORADO STATUTES

WHEREAS, Colorado Revised Statute 22-44-105 states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, interfund transfers, or reserves in excess of available revenues and beginning fund balance; and

WHEREAS, the Board of Education may authorize the use of a portion of the beginning fund balance in the budget, stating the amount to be used, the purpose for which the expenditure is needed and the District’s plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit; and

WHEREAS, the Board of Education has determined the beginning fund balances/net position in certain funds are sufficient to allow for the expenditures and will not lead to an ongoing deficit.

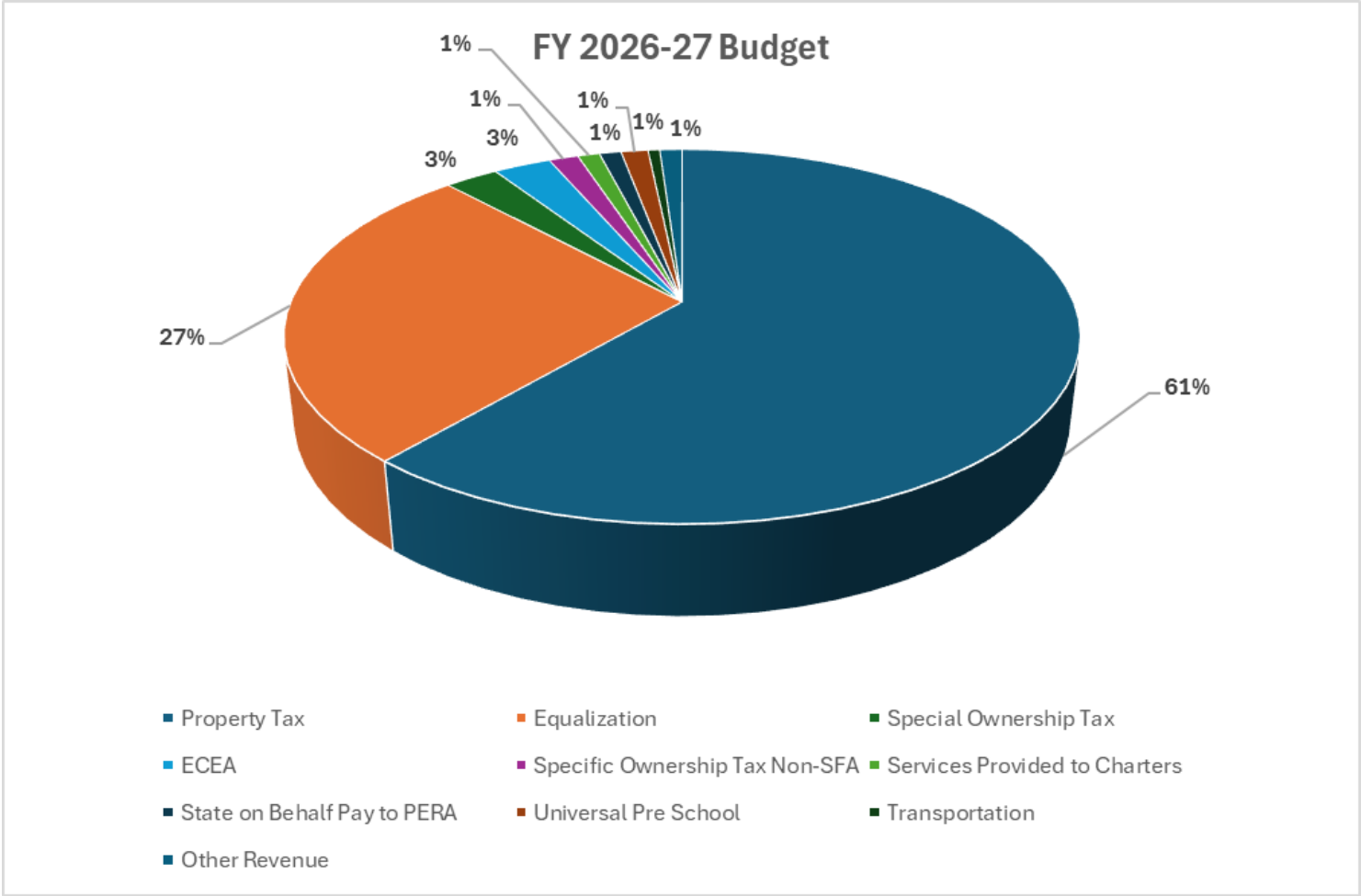
NOW, THEREFORE, BE IT RESOLVED by the Thompson School District R2-j Board of Education that the District is authorized to use beginning fund balance in the following funds:

Fund	Fund Balance
General Fund	\$24,967,592
Nutritional Services	\$1,346,374
Student Activities	\$2,334,309
Land Reserves	\$7,070,176
Fee Supported	\$1,217,947
Bond Redemption	\$25,871,131
Building Fund	\$114,364,819
Capital Projects	\$4,992,346

BE IT FURTHER RESOLVED, the use of this portion of the beginning fund balance for the purposes set forth above will not lead to an ongoing deficit.

Approved and adopted at the regular meeting of the Board of Education held on the 17th day of June 2026.

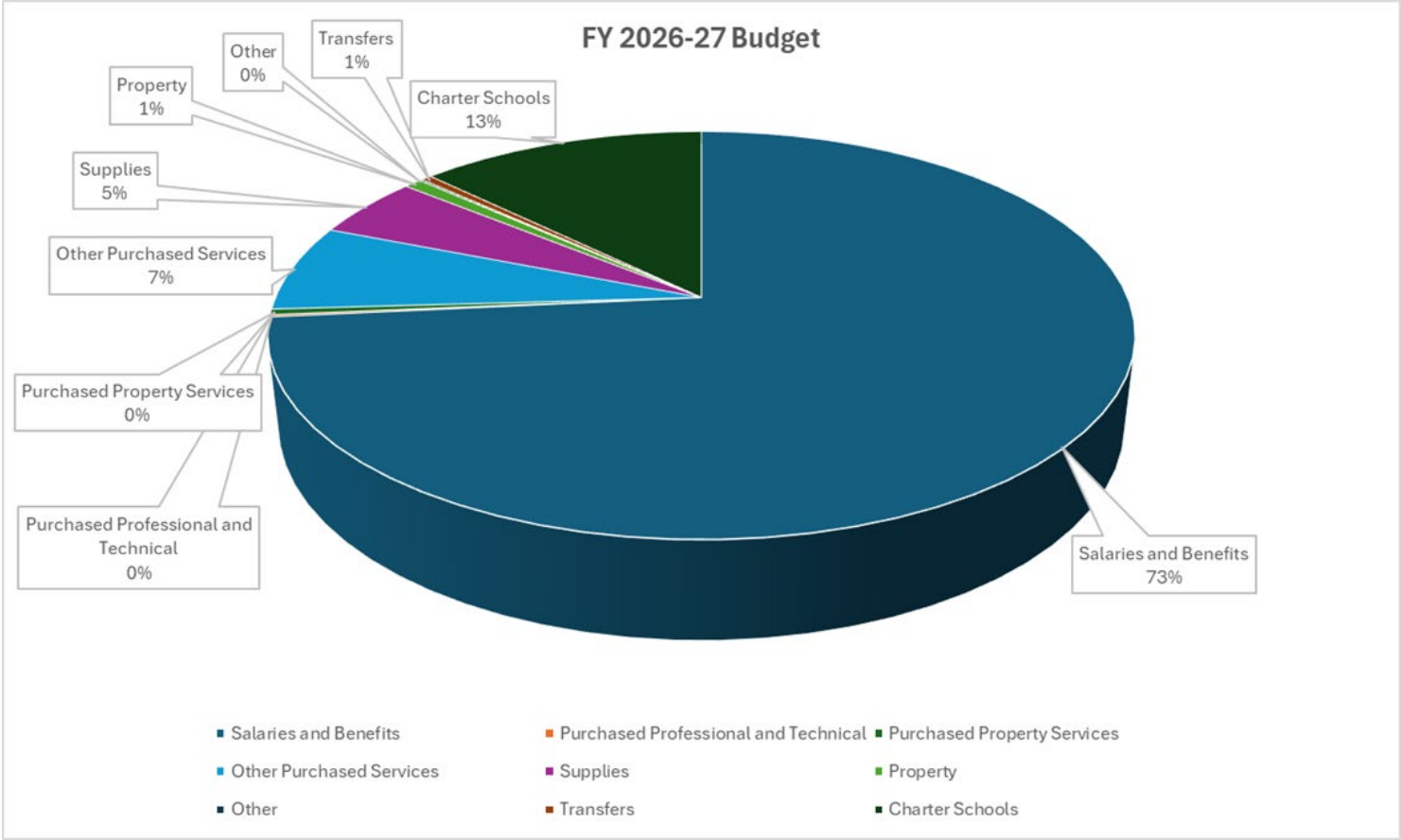
**Budget
General Fund Revenue
2026-2027 Fiscal Year**



Budget General Fund Revenue 2026-2027 Fiscal Year

	<u>2022-23</u> <u>Actuals</u>	<u>2023-24</u> <u>Actuals</u>	<u>2024-25</u> <u>Actuals</u>	<u>2025-26</u> <u>Budget</u>	<u>2025-26</u> <u>Projected Actuals</u>	<u>2026-27</u> <u>Budget</u>
Revenues						
Property Tax	100,249,612	120,830,566	121,455,919	137,797,725	131,649,283	135,445,822
Equalization	66,453,352	60,899,006	67,893,200	56,411,964	58,166,878	59,227,760
Special Ownership Tax	4,748,224	5,193,530	5,559,465	5,014,081	5,722,275	5,722,275
Total State Formula Revenue	171,451,188	186,923,102	194,908,584	199,223,770	195,538,436	200,395,857
ECEA	5,429,821	6,020,525	6,351,401	6,160,411	6,181,664	6,160,411
Specific Ownership Tax Non-SFA	4,051,430	3,868,947	3,778,864	3,769,554	3,839,239	3,149,887
Services Provided to Charters	2,303,678	2,600,461	3,140,843	2,342,787	3,126,230	2,342,787
State on Behalf Pay to PERA	6,654,524	511,553	2,281,948	-	2,327,587	2,327,587
Universal Pre School	306,429	2,818,953	2,392,853	2,893,194	3,125,208	2,893,194
Transportation	1,213,058	1,385,587	1,384,969	1,256,723	1,458,712	1,256,723
Other Revenue from the State	19,958,940	17,206,025	19,330,877	16,422,669	20,058,641	18,130,589
Other Revenue	2,372,879	3,471,389	3,770,545	2,542,213	3,359,266	2,385,000
Total Revenue	193,783,007	207,600,517	218,010,006	218,188,652	218,956,342	220,911,446
Beginning Balance	33,435,840	33,770,304	39,992,699	31,200,238	31,200,238	24,967,592
Grand Total	227,218,847	241,370,821	258,002,705	249,388,890	250,156,580	245,879,038

**Budget
General Fund Expense
2026-2027 Fiscal Year**



Budget General Fund Expense 2026-2027 Fiscal Year

	<u>2022-23</u> <u>Actuals</u>	<u>2023-24</u> <u>Actuals</u>	<u>2024-25</u> <u>Actuals</u>	<u>2025-26</u> <u>Budget</u>	<u>2025-26</u> <u>Projected Actuals</u>	<u>2026-27</u> <u>Budget</u>
Expenses						
Licensed	75,116,894	88,635,348	98,207,749	94,870,664	98,580,408	92,182,658
Administration, Professional and Technical	15,299,400	17,641,335	19,821,988	21,380,375	20,503,912	20,574,000
Classified	27,649,821	32,421,062	36,070,388	38,079,305	38,331,885	40,048,431
Substitutes	1,578,542	1,934,149	2,111,009	1,929,750	2,189,260	1,946,750
Extra Duty	3,854,742	3,199,643	5,367,047	3,772,529	3,400,185	3,636,945
Other	2,648,566	2,364,158	3,502,528	2,463,411	3,229,616	5,195,121
Total Personnel	126,147,965	146,195,695	165,080,709	162,496,034	166,235,266	163,583,906
Purchased Professional and Technical	3,772,596	4,104,034	5,602,434	5,195,199	5,623,467	374,683
Purchased Property Services	1,607,100	1,637,425	2,052,177	1,903,007	2,432,877	995,768
Other Purchased Services	7,199,432	8,645,256	10,073,659	9,341,416	9,832,731	15,328,502
Supplies	7,555,767	8,300,947	10,607,897	9,514,133	9,166,484	10,890,233
Property	1,650,129	1,925,555	2,349,213	2,658,574	1,745,205	1,728,608
Other	58,568	229,560	198,070	474,738	24,425	270,623
	21,843,592	24,842,779	30,883,449	29,087,067	28,825,188	29,588,417
Charter Schools	21,061,375	23,860,463	25,688,595	27,538,893	26,493,028	28,303,576
Transfers	2,694,197	2,867,766	2,867,766	2,057,456	1,812,456	1,024,673
Total Non-Personnel plus Transfers	45,599,165	51,571,008	59,439,810	58,683,416	57,130,673	58,916,667
Total Expenses	171,747,130	197,766,703	224,520,518	221,179,450	223,365,938	222,500,572
Beginning Balance	33,435,840	33,770,304	39,992,699	31,200,238	31,200,238	24,967,592
Grand Total	202,488,773	228,669,241	261,645,451	250,322,232	252,753,720	246,443,491

Budget General Fund Consolidated 2026-2027 Fiscal Year

	2022-23 Actuals	2023-24 Actuals	2024-25 Actuals	2025-26 Budget	2025-26 Projected Actuals	2026-27 Budget
Revenues						
Property Tax	100,249,612	120,830,566	121,455,919	137,797,725	131,649,283	135,445,822
Equalization	66,453,352	60,899,006	67,893,200	56,411,964	58,166,878	59,227,760
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Classified	27,649,821	32,421,062	36,070,388	38,079,305	38,331,885	39,634,468
Substitutes	1,578,542	1,934,149	2,111,009	1,929,750	2,189,260	2,494,156
Extra Duty	3,854,742	3,199,643	5,367,047	3,772,529	3,400,185	4,332,176
Other	2,648,566	2,364,158	3,502,528	2,463,411	3,229,616	4,499,890
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	21,843,592	24,842,779	30,883,449	29,087,067	28,825,188	29,588,417
Charter Schools	21,061,375	23,860,463	25,688,595	27,538,893	26,493,028	28,303,576
Transfers	2,694,197	2,867,766	2,867,766	2,057,456	1,812,456	1,024,673
Total Non-Personnel plus Transfers	45,599,165	51,571,008	59,439,810	58,683,416	57,130,673	58,916,667
Total Expenses	171,747,130	197,766,703	224,520,518	221,179,450	223,365,938	222,500,572
Beginning Fund Balance	33,435,840	33,770,304	39,992,699	31,200,238	31,200,238	24,967,592
Projected Ending Fund Balance						23,378,467 *
% of Budgeted Revenue						10.58%
Projected FY26-27 Student Count						13,291
Per Pupil Spending						\$ 16,741

* Required 3% Tabor Fund Balance for all funds excluding Bond Redemption is \$7,563,626
Future Budget Actions will assure no ongoing deficit spending

Budget
General Fund Non- FTE Expense
2026-2027 Fiscal Year

CDE Program Code	Program Code Title	Program Code Description of Expenditures
<2100	Student Instruction	Planned learning activities and experiences that are provided for students in the settings identified by the school district as the elementary school, K-8 school, middle or junior high school and high schools.
2100's	Student Support	Activities designed to assess and improve the well-being of students and to supplement the teaching process. These services pertain to interaction between students and teachers by designing the educational program for the needs of individual students.
2200's	Instructional Staff Support	Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. These services pertain to the interaction between students and teachers, focusing on designing the curriculum, training staff on training methods, assessing the student's learning and retention of the subject matter and delivering and coordinating such activities.
2300's	General Administration	Activities concerned with establishing and administering policy for operating the school district. Do not include the Chief Business Official here, but in Support Services - Business (Program 2500).
2400's	School Administration	Activities concerned with overall administrative responsibility for a school, or a combination of schools.
2500's	Business Services	Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school district. Included are the fiscal and internal services necessary for operating the school district. Include the Chief Business Official and the activities of the Chief Business Official here.
2600's	Facilities / Operations	Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Minor remodeling which does not change the capital assets of the building should be charged here.
2700's	Student Transportation	Activities concerned with the transportation of students to and from their places of residence and the public schools in which enrolled, including any site attended for special education or vocational education, and to and from one school of attendance and another in vehicles owned or rented and operated by the school district or under contract with the school district. This would include all school activities.
2800's	Central Support	Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, data processing, and risk management services.

General Fund Non-FTE Explanation of Change in Budget:

Student Instructional

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- \$494K increase in budget for needed contracts for language disabilities
- \$245K for SWAP match being reallocated from program 2100
- (\$220K) budget redeployment for technology
- (\$250K) budget reduction due to the summer school program being discontinued

Student Support

- (\$245K) Reallocation of the SWAP Match noted in Student Instructional

Instructional Staff Support

- \$550K for Districtwide Professional Development. This was consolidated from several line items into one account

Business Services

- (\$4.4M) Allocations for the charter schools were budgeted in an "05" Expense object item and should have been budgeted in a "57" object. This has now been included in the total charter budget in the correct line item. Total Budget for the charter schools is \$28M; up slightly from \$27M budget in FY26

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Central Support

- \$2.7M Budget for the Insurance payments being allocated in the key that the spend will occur from the transfer from fund 10. This is in fund 18
- \$160K for increased unemployment expenses expected in FY27

Budget
General Fund Non- FTE Expense
2026-2027 Fiscal Year

Program Category	Description	2025-26 Budget	2026-27 Budget	Variance
<2100	ADDENDUM FTE POOL	\$ -	\$ -	\$ -
<2100	ATHLETIC/ACTIVITY FUND	\$ -	\$ -	\$ -
<2100	CENTER FOR ADULT LEARN GED AB	\$ 74,847	\$ 62,835	\$ (12,012)
<2100	CO DEAF & BLIND TRANSPORTATION	\$ 5,000	\$ 5,000	\$ -
<2100	COMMUNITY CONNECTIONS HOUSE	\$ 5,715	\$ 4,250	\$ (1,465)
<2100	COYOTE ELEM IB PROGRAM	\$ 17,480	\$ 17,480	\$ -
<2100	DISTRICT ATHLETIC DIRECTOR	\$ -	\$ 563,999	\$ 563,999 *
<2100	DW SUPPORT - IB PROGRAM	\$ 38,696	\$ 36,699	\$ (1,997)
<2100	ELEM TEXTBOOKS/INSTRCTNL MTRL	\$ 183,334	\$ 183,334	\$ -
<2100	ELEMENTARY BEHAVIOR	\$ 11,490	\$ 11,490	\$ -
<2100	ELEMENTARY LIBRARY BOOKS	\$ 13,666	\$ 4,333	\$ (9,333)
<2100	ENGLISH LANGUAGE ARTS	\$ 11,523	\$ -	\$ (11,523)
<2100	ERWIN MIDDLE SCHOOL IB PROGRAM	\$ 20,460	\$ 20,460	\$ -
<2100	FOOTBALL - FEMALES	\$ -	\$ -	\$ -
<2100	GENERAL ELEMENTARY EDUCATION	\$ 246,237	\$ 271,844	\$ 25,607
<2100	GENERAL HIGH SCHOOL ED CTE	\$ 98,500	\$ 98,500	\$ -
<2100	GENERAL HIGH SCHOOL EDUCATION	\$ 204,115	\$ 361,548	\$ 157,433
<2100	GENERAL INTEGRATED EDUCATION	\$ 39,474	\$ 41,754	\$ 2,280
<2100	GENERAL K-8	\$ 27,070	\$ 96,203	\$ 69,133
<2100	GENERAL MIDDLE SCHOOL EDUCATIO	\$ 129,613	\$ 184,991	\$ 55,378
<2100	GOLF - MALES	\$ -	\$ -	\$ -
<2100	GT	\$ -	\$ 13,375	\$ 13,375
<2100	HEARING DISABILITY	\$ 14,750	\$ 14,950	\$ 200
<2100	HIGH SCHOOL LIBRARY BOOKS	\$ 13,667	\$ 4,333	\$ (9,334)
<2100	HIGH SCHOOL TEXTBOOKS/INST MAT	\$ 183,333	\$ 183,333	\$ -
<2100	HOMEBOUND (PHYSICAL)	\$ 280	\$ 725	\$ 445
<2100	INDUSTRIAL ARTS/TECHNOLOGY	\$ 512,152	\$ 484,352	\$ (27,800)
<2100	KINDGERGARTEN SCREENING	\$ 53,720	\$ -	\$ (53,720)
<2100	LAB TECHNOLOGY	\$ 55,000	\$ 55,000	\$ -
<2100	LEAP - OPTIONS PROGRAM	\$ 53,083	\$ 60,665	\$ 7,582
<2100	LIBRARY BOOKS MILL GENERAL INS	\$ 40,000	\$ 40,000	\$ -
<2100	LOVELAND HS IB PROGRAM	\$ 42,317	\$ 42,317	\$ -
<2100	MATHEMATICS	\$ 12,164	\$ -	\$ (12,164)
<2100	MIDDLE SCHOOL LIBRARY BOOKS	\$ 13,667	\$ 4,333	\$ (9,334)
<2100	MIDDLE SCHOOL TEXTBOOKS/INST M	\$ 183,333	\$ 183,333	\$ -

**Budget
General Fund Non- FTE Expense
2026-2027 Fiscal Year**

Program Category	Description	2025-26 Budget	2026-27 Budget	Variance
<2100	NATURAL SCIENCE	\$ 33,138	\$ -	\$ (33,138)
<2100	OTHER GENERAL EDUCATION	\$ -	\$ -	\$ -
<2100	OUT OF DISTRICT NON-SPED	\$ 80,000	\$ 80,000	\$ -
<2100	OUT OF DISTRICT/PRIVATE	\$ 1,100,000	\$ 1,100,000	\$ -
<2100	PART C - EC CHILD FIND	\$ -	\$ -	\$ -
<2100	PHYSICAL DISABILITY APE	\$ 2,825	\$ 2,865	\$ 40
<2100	POST SECONDARY SCHOLARSHIPS	\$ 900,000	\$ 900,000	\$ -
<2100	RESOURCE-PERCEPT/COMM DISORDER	\$ 1,550	\$ 7,550	\$ 6,000
<2100	ROBOTICS	\$ 45,832	\$ 35,675	\$ (10,157)
<2100	SECONDARY JUMPSTART	\$ 31,160	\$ 31,160	\$ -
<2100	SIGNFI.ID.EMOTIONAL DISAB	\$ 8,345	\$ 10,900	\$ 2,555
<2100	SLIC - LIMITED INTELLIG CAPACI	\$ 3,000	\$ 25,750	\$ 22,750
<2100	SPECIAL EDUCATION	\$ 11,253	\$ -	\$ (11,253)
<2100	SPED STAFF DEVELOPMENT	\$ 10,843	\$ 13,673	\$ 2,830
<2100	SPEECH - LANGUAGE DISABILITY	\$ 10,300	\$ 504,590	\$ 494,290 *
<2100	STUDENT TECHNOLOGY	\$ 1,070,000	\$ 850,000	\$ (220,000)
<2100	SWAAAC	\$ 9,450	\$ 8,588	\$ (862)
<2100	SWAP MATCH	\$ -	\$ 245,000	\$ 245,000 *
<2100	TEXTBOOK /INST MATERIAL	\$ 600,000	\$ 600,000	\$ -
<2100	TEXTBOOK MAT/SUP MILL GEN.MIDD	\$ 366,666	\$ 366,666	\$ -
<2100	TEXTBOOK MAT/SUP MILL GENERAL	\$ 733,334	\$ 733,334	\$ -
<2100	TRANSITION	\$ 1,351	\$ 1,700	\$ 349
<2100	TSD EDUCATION ONLINE	\$ 166,039	\$ 156,440	\$ (9,599)
<2100	VISION DISABILITY	\$ 3,800	\$ 55,825	\$ 52,025
<2100	GENERAL FUND	\$ -	\$ -	\$ -
<2100	GIFTED/TALENTED EDUCATION	\$ 3,040	\$ -	\$ (3,040)
<2100	GENERAL INSTRUCTION MEDIA	\$ 16,375	\$ -	\$ (16,375)
<2100	TECH ED/COMPUTER TECHNOLOGY	\$ 25,756	\$ -	\$ (25,756)
<2100	REG ED K-1	\$ 36,392	\$ -	\$ (36,392)
<2100	REG ED GR 1-0	\$ 3,042	\$ -	\$ (3,042)
<2100	REG ED GR 2-0	\$ 3,292	\$ -	\$ (3,292)
<2100	REG ED GR 3-0	\$ 3,292	\$ -	\$ (3,292)
<2100	REG ED GR 4-0	\$ 3,592	\$ -	\$ (3,592)
<2100	REG ED GR 5-0	\$ 3,442	\$ -	\$ (3,442)
<2100	REG ED TASK 1/PBS	\$ 400	\$ -	\$ (400)
<2100	FAMILY AND CONSUMER ED.	\$ 29,500	\$ -	\$ (29,500)

**Budget
General Fund Non- FTE Expense
2026-2027 Fiscal Year**

Program Category	Description	2025-26 Budget	2026-27 Budget	Variance
<2100	INTEGRATED EDUCATION	\$ 600	\$ -	\$ (600)
<2100	GENERAL FUND REVENUE	\$ -	\$ -	\$ -
<2100	REG ED TASK 1/ESL	\$ -	\$ -	\$ -
<2100	K-8 SUMMER SCHOOL	\$ 250,000	\$ -	\$ (250,000) *
<2100	SUBSTITUTES - LICENSED	\$ -	\$ -	\$ -
<2100	CAREERWISE	\$ -	\$ -	\$ -
<2100	INTEGRATED EDUCATION/ELD	\$ 800	\$ -	\$ (800)
<2100	REG ED GR 6-1	\$ 1,292	\$ -	\$ (1,292)
<2100	REG ED GR 7-1	\$ 1,292	\$ -	\$ (1,292)
<2100	REG ED GR 8-1	\$ 1,292	\$ -	\$ (1,292)
<2100	OUT OF DISTRICT PLACEMENT 2 AA	\$ -	\$ -	\$ -
<2100	REG ED TASK 1/SPEECH/ESL/OT	\$ -	\$ -	\$ -
<2100	GEN INTEGRATED ED/STEM	\$ -	\$ -	\$ -
<2100	COLORADO PRESCHOOL	\$ -	\$ -	\$ -
<2100	UNIVERSAL PRESCHOOL	\$ -	\$ -	\$ -
<2100	SPED 4YO UPK	\$ -	\$ -	\$ -
<2100	SPED 3YO UPK	\$ -	\$ -	\$ -
<2100	COLORADO PRE-SCHOOL	\$ -	\$ -	\$ -
<2100	MAGNET SCHOOLS	\$ -	\$ -	\$ -
<2100	CAREER EDUCATION - COUNSELING	\$ 3,000	\$ -	\$ (3,000)
<2100	SOCIAL/EMOTIONAL - COUNSELING	\$ 4,200	\$ -	\$ (4,200)
<2100	SOCIAL/EMOTIONAL	\$ 600	\$ -	\$ (600)
<2100	EDUCATION/COUNSELING	\$ -	\$ -	\$ -
<2100	EDUCATION	\$ 395	\$ -	\$ (395)
<2100	AGRICULTURE	\$ 2,000	\$ -	\$ (2,000)
<2100	ART	\$ 15,778	\$ -	\$ (15,778)
<2100	PHOTOGRAPHY/RELATED MEDIA	\$ 1,500	\$ -	\$ (1,500)
<2100	BUSINESS	\$ 3,000	\$ -	\$ (3,000)
<2100	READING	\$ 691	\$ -	\$ (691)
<2100	DRAMATIC ARTS	\$ -	\$ -	\$ -
<2100	BROADCASTING	\$ -	\$ -	\$ -
<2100	FOREIGN LANGUAGES	\$ 5,870	\$ -	\$ (5,870)
<2100	HEALTH OCCUPATIONS EDUCATION	\$ 4,696	\$ -	\$ (4,696)
<2100	PHYSICAL CURRICULUM	\$ 11,299	\$ -	\$ (11,299)
<2100	FIRST AID FEE	\$ -	\$ -	\$ -
<2100	HEALTH EDUCATION	\$ -	\$ -	\$ -

**Budget
General Fund Non- FTE Expense
2026-2027 Fiscal Year**

Program Category	Description	2025-26 Budget	2026-27 Budget	Variance
<2100	ROTC	\$ -	\$ -	\$ -
<2100	WELDING	\$ -	\$ -	\$ -
<2100	MUSIC	\$ 18,000	\$ -	\$ (18,000)
<2100	VOCAL MUSIC	\$ 4,059	\$ -	\$ (4,059)
<2100	INSTRUMENTAL MUSIC	\$ 2,200	\$ -	\$ (2,200)
<2100	ORCHESTRA, FULL	\$ 1,435	\$ -	\$ (1,435)
<2100	SOCIAL SCIENCES	\$ 12,594	\$ -	\$ (12,594)
<2100	OTHER DISABILITIES	\$ 800	\$ -	\$ (800)
<2100 Total		\$ 7,969,088	\$ 8,781,153	\$ 812,065

Budget
General Fund Non- FTE Expense
2026-2027 Fiscal Year

Program Category	Description	2025-26 Budget	2026-27 Budget	Variance
2100	AUDIOLOGY SERVICES	\$ 12,170	\$ 13,985	\$ 1,815
2100	CAREER CENTER SUPPORT	\$ 88,968	\$ 88,968	\$ -
2100	CUMBRES MILL LEVY	\$ 10,000	\$ 10,000	\$ -
2100	ELPA SUPPORT SERVICES	\$ 4,323	\$ 4,323	\$ -
2100	FAMILY ENGAGEMENT	\$ 2,000	\$ 2,000	\$ -
2100	HEALTH SERVICES - CENTRAL	\$ 25,097	\$ 20,609	\$ (4,488)
2100	OCCUPATION/PHYS THERAPY	\$ -	\$ -	\$ -
2100	OCCUPATION/PHYS THERAPY I	\$ 17,244	\$ 19,485	\$ 2,241
2100	OCCUPATION/PHYS THERAPY II	\$ 33,100	\$ 31,350	\$ (1,750)
2100	PSYCHOLOGICAL	\$ 12,595	\$ 56,055	\$ 43,460
2100	PSYCHOLOGICAL RESPONSE TEAM	\$ 1,650	\$ 1,650	\$ -
2100	SOCIAL WORK	\$ 6,500	\$ 6,700	\$ 200
2100	SOFTWARE LICENSES-NAVIANCE	\$ 142,392	\$ 142,392	\$ -
2100	SWAP MATCH	\$ 245,000	\$ -	\$ (245,000) *
2100	NEW ARRIVAL STUDENTS FY24	\$ -	\$ -	\$ -
2100	AT RISK	\$ 1,000	\$ -	\$ (1,000)
2100	HEALTH SERVICES	\$ 1,357	\$ -	\$ (1,357)
2100	GUIDANCE SERVICES	\$ 380	\$ -	\$ (380)
2100	OT/PT CONTRACT SERVICES	\$ -	\$ -	\$ -
2100	SOCIAL WORK SERVICES	\$ -	\$ -	\$ -
2100	PSYCHOLOGICAL SERVICES	\$ -	\$ -	\$ -
2100	CULTURE & CLIMATE	\$ 30,476	\$ -	\$ (30,476)
2100 Total		\$ 634,252	\$ 397,517	\$ (236,735)

**Budget
General Fund Non- FTE Expense
2026-2027 Fiscal Year**

Program Category	Description	2025-26 Budget	2026-27 Budget	Variance
2200	ASSESSMENT	\$ 23,625	\$ 24,000	\$ 375
2200	AUDIO/VISUAL/INTERCOM	\$ 95,000	\$ 145,000	\$ 50,000
2200	CAPS PROGRAM	\$ 1,525	\$ 1,525	\$ -
2200	CERTIFIED INDUCTION	\$ 2,871	\$ 2,871	\$ -
2200	Compliance & Accesibility	\$ -	\$ 63,900	\$ 63,900
2200	CURRICULUM	\$ 17,000	\$ 17,000	\$ -
2200	DOCU-TEK SOFTWARE	\$ 3,500	\$ 3,500	\$ -
2200	EARLY CHILDHOOD MANDATED TESTI	\$ 19,418	\$ 19,000	\$ (418)
2200	ELEMENTARY EDUCATION/DIRECTOR	\$ 27,705	\$ 26,035	\$ (1,670)
2200	ELEMENTARY VIDEO/SPANISH	\$ 15,000	\$ 15,000	\$ -
2200	ENRICHMENT ACTIVITIES	\$ 25,201	\$ 25,201	\$ -
2200	EXCEPTIONAL STUDENT SERVICES	\$ 66,890	\$ 101,788	\$ 34,898
2200	HARDWARE & REPAIR	\$ 100,000	\$ 75,000	\$ (25,000)
2200	INTERNET BANDWIDTH	\$ 618,900	\$ 567,000	\$ (51,900)
2200	ITS DIVISION	\$ 110,000	\$ 119,000	\$ 9,000
2200	LISA ARTS	\$ 33,980	\$ 33,980	\$ -
2200	MEDIA SUPPORT SERVICES	\$ 6,000	\$ 26,000	\$ 20,000
2200	MENTORING SUPPORT	\$ -	\$ -	\$ -
2200	NETWORK INFRASTRUCTURE	\$ 369,850	\$ 470,850	\$ 101,000
2200	Professional Development DW	\$ -	\$ 550,000	\$ 550,000 *
2200	SECONDARY DEPARTMENT	\$ 347,974	\$ 50,000	\$ (297,974)
2200	SOFTWARE	\$ 579,375	\$ 701,700	\$ 122,325
2200	SOFTWARE - RENAISSANCE	\$ 238,955	\$ 237,625	\$ (1,330)
2200	SOFTWARE ASSESSMENT - ILL/IREA	\$ 120,000	\$ 120,000	\$ -
2200	STAFF DEVELOPMENT	\$ 17,000	\$ 17,000	\$ -
2200	STAFF DEVELOPMENT-LICENSED	\$ 159,299	\$ 147,299	\$ (12,000)
2200	STAFF TECHNOLOGY	\$ 369,000	\$ 360,000	\$ (9,000)
2200	STUDENT SUCCESS	\$ 132,326	\$ 127,093	\$ (5,233)
2200	STUDENT SUPPORT SERVICES	\$ 157,279	\$ 156,215	\$ (1,064)
2200	SUPPORT SERVICES - GRADUATION	\$ 39,650	\$ 39,050	\$ (600)
2200	SUPPORT SERVICES - GRANTS	\$ 10,000	\$ 10,000	\$ -
2200	SUPPORT SERVICES-INSTRUCTIONAL	\$ 62,500	\$ 62,500	\$ -
2200	SW STUDENT INFO INFINITE CAMPU	\$ 229,000	\$ 220,000	\$ (9,000)

**Budget
General Fund Non- FTE Expense
2026-2027 Fiscal Year**

Program Category	Description	2025-26 Budget	2026-27 Budget	Variance
2200	TECHNOLOGY - TELEPHONE	\$ 60,000	\$ 65,000	\$ 5,000
2200	TLC LICENSES & MAINTENANCE	\$ 160,000	\$ 188,575	\$ 28,575
2200	VIDEO SYSTEMS	\$ 25,710	\$ 23,710	\$ (2,000)
2200	VITAL	\$ 11,500	\$ 11,000	\$ (500)
2200	SCHOOL SUPPORT SERVICES	\$ -	\$ -	\$ -
2200	TECHNOLOGY - GENERAL	\$ -	\$ -	\$ -
2200	TELECOM	\$ 5,000	\$ -	\$ (5,000)
2200	ITS CELL PHONES	\$ -	\$ -	\$ -
2200	MEDIA SUPPORT/MP	\$ 36,612	\$ -	\$ (36,612)
2200 Total		\$ 4,297,645	\$ 4,823,417	\$ 525,772

**Budget
General Fund Non- FTE Expense
2026-2027 Fiscal Year**

Program Category	Description	2025-26 Budget	2026-27 Budget	Variance
2300	BOARD OF EDUCATION	\$ 8,188	\$ 8,100	\$ (88)
2300	BOARD OF EDUCATION SERVICES	\$ 42,000	\$ 42,000	\$ -
2300	BOARDDOCS	\$ 13,895	\$ 14,595	\$ 700
2300	CONSULTING SERVICES	\$ 5,000	\$ 5,000	\$ -
2300	LEGAL SERVICES	\$ 130,000	\$ 265,000	\$ 135,000
2300	NEGOTIATIONS	\$ 46,857	\$ 29,800	\$ (17,057)
2300	PROPERTY TAX COLLECTIONS COUNT	\$ 263,000	\$ 263,000	\$ -
2300	SUPERINTENDENT	\$ 24,000	\$ 23,388	\$ (612)
2300	ELECTION SERVICES	\$ 135,000	\$ -	\$ (135,000)
2300 Total		\$ 667,940	\$ 650,883	\$ (17,057)
2400	ELEM SCHOOL ADMINISTRATION	\$ 3,000	\$ 3,000	\$ -
2400	SCHOOL ADMINISTRATION	\$ 128,274	\$ 155,778	\$ 27,504
2400	HIGH SCHOOL ADMINISTRATION	\$ -	\$ -	\$ -
2400	MIDDLE SCHOOL ADMINISTRATION	\$ -	\$ -	\$ -
2400 Total		\$ 131,274	\$ 158,778	\$ 27,504
2500	AUDIT FEES	\$ 90,000	\$ 102,000	\$ 12,000
2500	DISTRICT POSTAGE	\$ 24,445	\$ 16,150	\$ (8,295)
2500	ELEM COPIER AGREE/PRINTING	\$ 312,314	\$ 326,000	\$ 13,686
2500	FINANCIAL SERVICES	\$ 50,000	\$ 42,750	\$ (7,250)
2500	FINANCIAL SERVICES PROJECTS	\$ 20,000	\$ 20,000	\$ -
2500	IFAS - ASP & ANNUAL SUPPORT	\$ 4,750	\$ 4,750	\$ -
2500	IFAS SOFTWARE - ASP HOSTING	\$ 150,000	\$ 286,340	\$ 136,340
2500	IFAS SW CUSTOMER SUPPORT SRVS	\$ 38,000	\$ 38,000	\$ -
2500	LCS ALLOCATION	\$ 2,296,255	\$ -	\$ (2,296,255) *
2500	LEGAL ADS - BIDS & RFPS	\$ 750	\$ 250	\$ (500)
2500	NVCS ALLOCATION	\$ 2,216,613	\$ -	\$ (2,216,613) *
2500	PRINTING/CONTRACTS	\$ 23,089	\$ 24,000	\$ 911
2500	PURCHASING	\$ 10,279	\$ 9,700	\$ (579)
2500	TIMECLOCK SOFTWARE AND SUPPORT	\$ 12,300	\$ 14,000	\$ 1,700
2500	WAREHOUSE	\$ 15,400	\$ 15,400	\$ -
2500 Total		\$ 5,264,195	\$ 899,340	\$ (4,364,855) *

**Budget
General Fund Non- FTE Expense
2026-2027 Fiscal Year**

Program Category	Description	2025-26 Budget	2026-27 Budget	Variance
2600	BLDG MAINTENANCE DEPARTMENT	\$ 53,500	\$ 39,500	\$ (14,000)
2600	CARPENTRY	\$ 127,437	\$ 110,787	\$ (16,650)
2600	COYOTE RIDGE MILL CUSTODIAL260	\$ 6,632	\$ 8,538	\$ 1,906
2600	CUSTODIAL DEPARTMENT 260	\$ 92,703	\$ 79,665	\$ (13,038)
2600	CUSTODIAL/ DW EC 260	\$ 5,300	\$ 5,300	\$ -
2600	CUSTODIAL/ FERGUSON HS 260	\$ 1,600	\$ 1,600	\$ -
2600	CUSTODIAL/ GARFIELD ELEM 260	\$ 6,000	\$ 6,000	\$ -
2600	CUSTODIAL/ IVY STOCKWELL 260	\$ 9,000	\$ 9,000	\$ -
2600	CUSTODIAL/ LOVELAND HS 260	\$ 25,860	\$ 31,239	\$ 5,379
2600	CUSTODIAL/ADMN BLDG 260	\$ 8,400	\$ 8,650	\$ 250
2600	CUSTODIAL/BERTHOUD ELEM 260	\$ 12,000	\$ 12,000	\$ -
2600	CUSTODIAL/BERTHOUD HS 260	\$ 16,200	\$ 16,200	\$ -
2600	CUSTODIAL/BFK ELEM 260	\$ 5,800	\$ 5,800	\$ -
2600	CUSTODIAL/BIG THOMPSON 260	\$ 5,000	\$ 5,000	\$ -
2600	CUSTODIAL/BILL REED MS 260	\$ 10,300	\$ 10,300	\$ -
2600	CUSTODIAL/CARRIE MARTIN 260	\$ 5,685	\$ 5,685	\$ -
2600	CUSTODIAL/CENTENNIAL ELEM 260	\$ 8,800	\$ 8,800	\$ -
2600	CUSTODIAL/COTTONWOOD 260	\$ 8,500	\$ 8,500	\$ -
2600	CUSTODIAL/EDMONDSON 260	\$ 6,860	\$ 6,860	\$ -
2600	CUSTODIAL/FACILITIES 260	\$ 2,625	\$ 2,625	\$ -
2600	CUSTODIAL/LINCOLN 260	\$ 8,100	\$ 8,100	\$ -
2600	CUSTODIAL/LUCILE ERWIN MS 260	\$ 13,400	\$ 13,400	\$ -
2600	CUSTODIAL/MOUNTAIN VIEW HS 260	\$ 8,620	\$ 8,620	\$ -
2600	CUSTODIAL/NAMAQUA ELEM 260	\$ 6,500	\$ 6,500	\$ -
2600	CUSTODIAL/PEAKVIEW 260	\$ 15,000	\$ 15,000	\$ -
2600	CUSTODIAL/RIVERVIEW 260	\$ 20,400	\$ 20,400	\$ -
2600	CUSTODIAL/SARAH MILNER 260	\$ 6,500	\$ 6,500	\$ -
2600	CUSTODIAL/SUPPORT SVCS 260	\$ 2,420	\$ 5,190	\$ 2,770
2600	CUSTODIAL/THOMPSON HS 260	\$ 22,600	\$ 22,600	\$ -
2600	CUSTODIAL/TRANSPORTATION 260	\$ 3,600	\$ 3,600	\$ -
2600	CUSTODIAL/TRUSCOTT 260	\$ 7,200	\$ 7,200	\$ -
2600	CUSTODIAL/TURNER MS 260	\$ 9,600	\$ 9,600	\$ -
2600	CUSTODIAL/WALT CLARK MS 260	\$ 9,200	\$ 9,200	\$ -
2600	CUSTODIAL/WINONA ELEM 260	\$ 9,500	\$ 9,500	\$ -
2600	DISTRICT ENERGY MANAGEMENT	\$ 244,392	\$ 557	\$ (243,835)
2600	DOOR HARDWARE/LOCKSMITH	\$ 118,060	\$ 106,060	\$ (12,000)

**Budget
General Fund Non- FTE Expense
2026-2027 Fiscal Year**

Program Category	Description	2025-26 Budget	2026-27 Budget	Variance	
2600	ELECTRICAL	\$ 48,019	\$ 47,357	\$ (662)	
2600	ELECTRONIC SYSTEMS	\$ 71,350	\$ 71,350	\$ -	
2600	ELEVATOR SERVICES	\$ 37,315	\$ 38,890	\$ 1,575	
2600	ENERGY /ADMN - TAFT	\$ -	\$ 143,478	\$ 143,478	*
2600	ENERGY /BERTHOUD EC	\$ -	\$ 2,396	\$ 2,396	*
2600	ENERGY /BERTHOUD ELEM	\$ -	\$ 80,416	\$ 80,416	*
2600	ENERGY /BILL REED MS	\$ -	\$ 137,191	\$ 137,191	*
2600	ENERGY /CENTENNIAL ELEM	\$ -	\$ 105,658	\$ 105,658	*
2600	ENERGY /COMMUNITY CONNECTIONS	\$ -	\$ 7,102	\$ 7,102	*
2600	ENERGY /FERGUSON HS	\$ -	\$ 69,202	\$ 69,202	*
2600	ENERGY /IVY STOCKWELL ELEM	\$ -	\$ 88,939	\$ 88,939	*
2600	ENERGY /LUCILE ERWIN MS	\$ -	\$ 343,345	\$ 343,345	*
2600	ENERGY MANAGEMENT DEPARTMENT	\$ 52,308	\$ 131,942	\$ 79,634	*
2600	ENERGY/ CARRIE MARTIN ELEM	\$ -	\$ 65,268	\$ 65,268	*
2600	ENERGY/BERTHOUD HS	\$ -	\$ 63,548	\$ 63,548	*
2600	ENERGY/BFK ELEM	\$ -	\$ 57,692	\$ 57,692	*
2600	ENERGY/BIG THOMPSON ELEM	\$ -	\$ 46,305	\$ 46,305	*
2600	ENERGY/COTTONWOOD ELEM	\$ -	\$ 89,028	\$ 89,028	*
2600	ENERGY/COYOTE RIDGE ELEM	\$ -	\$ 85,349	\$ 85,349	*
2600	ENERGY/DISTRIC EC CENTER	\$ -	\$ 50,362	\$ 50,362	*
2600	ENERGY/EDMONDSON ELEM	\$ -	\$ 70,127	\$ 70,127	*
2600	ENERGY/GARFIELD ELEM	\$ -	\$ 50,281	\$ 50,281	*
2600	ENERGY/HIGH PLAINS	\$ -	\$ 115,841	\$ 115,841	*
2600	ENERGY/LINCOLN ELEM	\$ -	\$ 79,356	\$ 79,356	*
2600	ENERGY/LOVELAND HS	\$ -	\$ 286,522	\$ 286,522	*
2600	ENERGY/MOUNTAIN VIEW HS	\$ -	\$ 35,792	\$ 35,792	*
2600	ENERGY/NAMAQUA ELEM	\$ -	\$ 86,758	\$ 86,758	*
2600	ENERGY/PEAKVIEW	\$ -	\$ 162,561	\$ 162,561	*
2600	ENERGY/PONDERSOA ELEM	\$ -	\$ 84,939	\$ 84,939	*
2600	ENERGY/RIVERVIEW	\$ -	\$ 184,326	\$ 184,326	*
2600	ENERGY/SARAH MILNER ELEM	\$ -	\$ 65,889	\$ 65,889	*
2600	ENERGY/SUPPORT SERVICES	\$ -	\$ 73,465	\$ 73,465	*
2600	ENERGY/THOMPSON HS	\$ -	\$ 387,717	\$ 387,717	*
2600	ENERGY/TRANSPORTATION CTR	\$ 80,753	\$ 80,382	\$ (371)	*
2600	ENERGY/TRUSCOTT ELEM	\$ -	\$ 54,929	\$ 54,929	*
2600	ENERGY/TURNER MS	\$ -	\$ 139,675	\$ 139,675	*

**Budget
General Fund Non- FTE Expense
2026-2027 Fiscal Year**

Program Category	Description	2025-26 Budget	2026-27 Budget	Variance	
2600	ENERGY/WALT CLARK MS	\$ -	\$ 202,074	\$ 202,074	*
2600	ENERGY/WINONA ELEM	\$ -	\$ 114,310	\$ 114,310	*
2600	ENGINEERING SERVICES	\$ 5,750	\$ 5,750	\$ -	
2600	ENVIRONMENTAL SERVICE	\$ 104,925	\$ 89,325	\$ (15,600)	
2600	FACILITIES SERVICES - GENERAL	\$ 160,954	\$ 158,742	\$ (2,212)	
2600	FACILITIES STAFF CELL PHONE SE	\$ 33,450	\$ 32,800	\$ (650)	
2600	FACILITIES STAFF UNIFORMS	\$ 15,000	\$ 15,000	\$ -	
2600	FACILITY SOFTWARE SCHOOL DUDE	\$ 37,636	\$ 37,636	\$ -	
2600	FERGUSON HS MILL CUSTODIAL 260	\$ 6,632	\$ 8,538	\$ 1,906	
2600	FIRE SYSTEMS	\$ 165,325	\$ 166,585	\$ 1,260	
2600	FLOOR FINISHING	\$ 52,300	\$ 52,300	\$ -	
2600	GROUNDS - CONCRETE	\$ 41,000	\$ 41,000	\$ -	
2600	GROUNDS - ASPHALT	\$ 121,600	\$ 121,600	\$ -	
2600	GROUNDS - IRRIGATION	\$ 27,190	\$ 28,535	\$ 1,345	
2600	GROUNDS - LANDSCAPING	\$ 29,775	\$ 31,265	\$ 1,490	
2600	GROUNDS DEPARTMENT	\$ 281,390	\$ 244,390	\$ (37,000)	
2600	HIGH PLAINS MILL CUSTOD 260	\$ 6,632	\$ 8,538	\$ 1,906	
2600	HVAC	\$ 225,163	\$ 213,269	\$ (11,894)	
2600	HVAC PREVENTIVE MAINTENANCE	\$ 76,262	\$ 76,262	\$ -	
2600	LAUNDRY SERVICE	\$ 39,500	\$ 30,000	\$ (9,500)	
2600	LIGHTING/LAMPS	\$ 45,000	\$ 25,000	\$ (20,000)	
2600	MILL ENERGY/ MTN VIEW HS	\$ 395,515	\$ 419,070	\$ 23,555	*
2600	MILL ENERGY/BERTHOUD HS	\$ -	\$ 96,544	\$ 96,544	*
2600	MILL ENERGY/COYOTE RIDGE ELEM	\$ -	\$ 38,252	\$ 38,252	*
2600	MILL ENERGY/FERGUSON HS	\$ -	\$ 23,804	\$ 23,804	*
2600	MILL ENERGY/HIGH PLAINS	\$ -	\$ 45,130	\$ 45,130	*
2600	MILL ENERGY/PONDEROSA ELEM	\$ -	\$ 52,009	\$ 52,009	*
2600	MOUNTAIN VIEW HS ML CUSTODIAL	\$ 6,632	\$ 8,538	\$ 1,906	
2600	MVHS MILL LEVY CUSTODIAL 260	\$ 8,360	\$ 8,610	\$ 250	
2600	OTHER FACILITIES SERVICES	\$ 221,750	\$ 263,012	\$ 41,262	
2600	PAINTING	\$ 20,100	\$ 20,550	\$ 450	
2600	PEST CONTROL	\$ 28,665	\$ 26,000	\$ (2,665)	
2600	PLUMBING	\$ 59,266	\$ 64,031	\$ 4,765	
2600	SAFETY & SECURITY	\$ 79,000	\$ 122,000	\$ 43,000	
2600	SCHOOL RESOURCE OFFICER	\$ 420,000	\$ 837,000	\$ 417,000	
2600	SCHOOL RESOURCE OFFICERS	\$ 650,000	\$ 292,390	\$ (357,610)	

**Budget
General Fund Non- FTE Expense
2026-2027 Fiscal Year**

Program Category	Description	2025-26 Budget	2026-27 Budget	Variance
2600	SCHOOL SITE LOCKER REPAIRS	\$ 3,060	\$ 2,500	\$ (560)
2600	VEHICLE MAINT-SUPPORT FLEET	\$ 80,000	\$ 80,000	\$ -
2600	WHITE FLEET DIAGNOSTIC SOFTWARE	\$ 975	\$ 975	\$ -
2600	WHITE FLEET EQUIPMENT	\$ 9,400	\$ 9,400	\$ -
2600	WHITE FLEET OUTSIDE VND REPAIR	\$ 11,320	\$ 11,320	\$ -
2600	WHITE FLEET VEHICLE PARTS	\$ 88,000	\$ 88,000	\$ -
2600	WINDOWS	\$ 17,300	\$ 13,300	\$ (4,000)
2600	CUSTODIAL/COYOTE RIDGE 260	\$ -	\$ -	\$ -
2600	ELEM ENERGY	\$ 1,865,000	\$ -	\$ (1,865,000) *
2600	HIGH SCHOOL ENERGY	\$ 975,000	\$ -	\$ (975,000) *
2600	MIDDLE SCHOOL ENERGY	\$ 1,202,951	\$ -	\$ (1,202,951) *
2600	ENERGY /MONROE ELEM	\$ -	\$ -	\$ -
2600	CUSTODIAL/PONDEROSA ELEM 260	\$ -	\$ -	\$ -
2600	PONDEROSA MILL LEVY CUSTODIAL	\$ 6,631	\$ -	\$ (6,631)
2600 Total		\$ 8,837,448	\$ 8,542,804	\$ (294,644)

**Budget
General Fund Non- FTE Expense
2026-2027 Fiscal Year**

Program Category	Description	2025-26 Budget	2026-27 Budget	Variance
2700	EXTRA HOURS FOR DRIVERS	\$ -	\$ -	\$ -
2700	FIELD TRIPS-DRIVER	\$ (420,000)	\$ (420,000)	\$ -
2700	SOFTWARE - TIMECLOCK	\$ 1,038	\$ 1,038	\$ -
2700	SOFTWARE FLEET MANAGEMENT SYST	\$ 22,120	\$ 32,120	\$ 10,000
2700	SOFTWARE ROUTE MANAGEMENT SYST	\$ 22,090	\$ 22,090	\$ -
2700	SPECIAL ED TRANSPORTATION	\$ 825,000	\$ 825,000	\$ -
2700	STAFF DEVELOPMENT	\$ 7,285	\$ 9,285	\$ 2,000
2700	TRANSPORTATION OPERATIONS	\$ 143,861	\$ 133,361	\$ (10,500)
2700	VEHICLE MAINT-PUPIL TRANSPORT	\$ 386,854	\$ 460,000	\$ 73,146
2700	YELLOW FLEET - GENERAL	\$ 12,236	\$ 15,295	\$ 3,059
2700	YELLOW FLEET DIAGNOSTIC SOFTWA	\$ 2,460	\$ 2,460	\$ -
2700	YELLOW FLEET OUTSIDE REPAIR	\$ 35,000	\$ 35,000	\$ -
2700	YELLOW FLEET VEHICLE PARTS	\$ 382,681	\$ 391,181	\$ 8,500
2700	FIELD TRIPS-MILES	\$ -	\$ -	\$ -
2700 Total		\$ 1,420,625	\$ 1,506,830	\$ 86,205

**Budget
General Fund Non- FTE Expense
2026-2027 Fiscal Year**

Program Category	Description	2025-26 Budget	2026-27 Budget	Variance
2800	ADVERTISING	\$ 36,000	\$ 32,000	\$ (4,000)
2800	AWARDS RETIREMENTS,SERVICE PIN	\$ 8,240	\$ 8,240	\$ -
2800	CLASSIFIED CAREER ENHANCEMENT	\$ 20,000	\$ 20,000	\$ -
2800	CLASSIFIED STAFF COMMITTEE MEE	\$ 249	\$ 249	\$ -
2800	CLASSIFIED STAFF SERVICES	\$ 3,950	\$ 3,950	\$ -
2800	COMMUNICATIONS DEPARTMENT	\$ 35,000	\$ 83,000	\$ 48,000
2800	COMMUNICATIONS PUBLICATIONS	\$ 73,000	\$ 69,000	\$ (4,000)
2800	COMMUNITY INVOLVEMENT	\$ 4,500	\$ 4,500	\$ -
2800	DAVIS DEMOGRAPHICS ANNUAL LICE	\$ 2,500	\$ 2,500	\$ -
2800	DOCUMENT SHREDDING	\$ 3,090	\$ 3,090	\$ -
2800	FINGERPRINTING BACKGROUND CHEC	\$ 21,260	\$ 21,260	\$ -
2800	GIS/ESRI SOFTWARE MAINTENANCE	\$ 8,000	\$ 5,000	\$ (3,000)
2800	HUMAN RESOURCES	\$ 32,586	\$ 43,856	\$ 11,270
2800	LEGAL SUPPORT MNT ST EMP COUNC	\$ 10,500	\$ 10,500	\$ -
2800	NON-LICENSED MENTORING	\$ 8,020	\$ 8,020	\$ -
2800	OPERATIONAL SERVICES	\$ 48,000	\$ 48,000	\$ -
2800	PARENT CONTACT SW - PARENTLINK	\$ 11,550	\$ 11,550	\$ -
2800	PLANNING	\$ 3,000	\$ 3,000	\$ -
2800	PMI/RECRUITMENT	\$ 170,000	\$ 158,726	\$ (11,274)
2800	RISK MANAGEMENT SERVICES	\$ -	\$ 2,699,551	\$ 2,699,551 *
2800	SALARY SURVEY FRONT RANGE SCHO	\$ 3,020	\$ 3,020	\$ -
2800	SOFTWARE AP-TRACK,PUBLIC WORKS	\$ 28,382	\$ 37,202	\$ 8,820
2800	SOFTWARE SUB-FINDER	\$ 33,045	\$ 35,029	\$ 1,984
2800	TAX WORK-OFF PROGRAM SENIOR CI	\$ 19,500	\$ 19,500	\$ -
2800	TRANSLATION SERVICES	\$ 35,000	\$ 35,000	\$ -
2800	UNEMPLOYMENT INSURANCE	\$ 70,000	\$ 230,000	\$ 160,000 *
2800	WEBSITE SUPPORT	\$ 38,000	\$ 38,000	\$ -
2800	WEBSITE SW - SCHOOLWIRES	\$ 133,117	\$ 141,227	\$ 8,110
2800 Total		\$ 859,509	\$ 3,774,970	\$ 2,915,461
2900	VOLUNTEER BACKGROUND CHECKS	\$ 52,225	\$ 52,725	\$ 500
2900 Total		\$ 52,225	\$ 52,725	\$ 500
Grand Total		\$ 30,134,201	\$ 29,588,417	\$ (545,784)

* Refer to page 2 and 11 of the Budget Book entitled "General Fund Non-FTE Explanation of Change in Budget" for further explanation of the variance.

Historical Student Count

	2022-23	2023-24	2024-25	2025-26	projected 2026-27	Change from 2025-26	% Change from 2025-26
PUPIL COUNT							
Elem (K-5)	5,407	5,311	5,114	4,871	4,628	(243)	-5.0%
Middle (6-8)	2,654	2,588	2,591	2,520	2,527	7	0.3%
High (9-2)	4,494	4,452	4,309	4,140	3,961	(179)	-4.3%
Subtotal	12,555	12,351	12,014	11,531	11,116	(415)	-3.6%
Charter (K-12)	1,986	2,012	2,037	2,014	1,937	(77)	-3.8%
Homeschool & LEAP (K-12)	129	132	171	212	238	26	12.3%
Grand Total	14,670	14,495	14,222	13,757	13,291	(466)	-3.4%

**Budget
General Fund
Licensed FTE
2026-2027 Fiscal Year**

PROG	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	projected 2026-27	Change from 2025-26	% Change from 2025-26
< 2100	RATIOS/CLASSROOM TEACHERS	557.26	542.10	540.81	515.30	495.79	(19.51)	(0.04)
< 2100	SPECIALS TEACHERS	31.64	30.61	30.47	28.71	27.33	(1.38)	(0.05)
< 2100	ACADEMIC SUPPORT	1.50	3.00	11.50	11.00	11.00	-	-
< 2100	AT RISK	32.76	32.76	33.76	26.97	10.48	(16.49)	(0.61)
< 2100	POOL TEACHERS	5.77	5.67	25.11	12.13	-	(12.13)	(1.00)
< 2100	TRAVEL	0.70	0.70	0.70	0.70	0.70	-	-
< 2100	TCC	4.00	4.00	4.00	5.00	6.00	1.00	0.20
< 2100	DUAL	4.93	7.43	7.93	11.43	12.50	1.07	0.09
< 2100	IB	7.50	7.50	7.50	7.50	7.50	-	-
< 2100	LISA	2.00	2.00	2.00	2.50	2.50	-	-
< 2100	SCIENCE/MATH	3.75	3.75	3.75	3.75	4.67	0.92	0.25
< 2100	SPANISH - ELEM	4.00	4.00	4.00	4.00	3.70	(0.30)	(0.08)
< 2100	AGRICULTURE/FFA	2.00	2.00	2.00	2.00	2.00	-	-
< 2100	AVID	3.50	3.50	3.50	3.50	4.50	1.00	0.29
< 2100	INNOVATION	-	-	-	-	-	-	-
< 2100	AMERICAN SIGN LANGUAGE (LHS)	1.00	1.00	1.00	1.00	1.00	-	-
< 2100	GIFTED & TALENTED	16.74	16.81	16.81	16.81	16.81	-	-
1700	SPEECH/LANGUAGE	18.90	19.60	19.60	19.60	19.60	-	-
1700	GAIN & ED	35.01	36.01	36.01	36.01	36.01	-	-
1700	TRANSITION RESOURCE II	1.80	1.80	1.80	1.80	1.80	-	-
1700	RESOURCE	35.58	35.08	35.08	35.08	35.08	-	-
1700	AFFECTIVE NEEDS	1.00	1.00	1.00	1.00	1.00	-	-
< 2100	EARLY CHILDHOOD	23.59	23.59	23.59	23.59	23.59	-	-
< 2100	SOARS	3.00	3.00	3.00	3.00	3.00	-	-
< 2101	THOMPSON ONLINE	6.00	6.00	6.00	4.00	4.00	-	-
< 2102	E3	1.00	1.00	1.00	1.00	1.00	-	-
< 2100	ELL	22.25	23.00	24.50	26.50	26.50	-	-
< 2100	LITERACY	6.00	5.70	5.70	5.70	5.70	-	-
< 2100	INTENSIVE READING	-	-	-	-	-	-	-
< 2100	READING RECOVERY	-	-	-	-	-	-	-
< 2100	ATLAS ELEM & MIDDLE	5.00	5.00	5.00	5.00	5.00	-	-
	STUDENT INSTRUCTION	838.18	827.61	857.12	814.58	768.76	(45.82)	(0.06)

*Please note, in addition to the reductions noted in the budget message, several positions were reallocated to different departments, and some title descriptions were adjusted for the FTE section of this report

**Budget
General Fund
Licensed FTE
(Continued)
2026-2027 Fiscal Year**

PROG	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	projected 2026-27	Change from 2025-26	% Change from 2025-26
2100	COUNSELORS - ELEMENTARY	19.20	20.00	20.00	20.00	19.00	(1.00)	-5.0%
2100	COUNSELORS - SECONDARY	25.50	26.50	26.50	25.50	27.50	2.00	7.8%
2100	LITERACY INTERVENTION	1.00	1.00	-	-	-	-	
2100	MCKINNEY VENTO	0.50	0.50	-	-	-	-	
2100	AUTISM INTERVENTION	1.00	1.00	1.00	1.00	1.00	-	0.0%
2100	VISION, AUDIO, OT	16.90	16.90	16.90	16.90	17.85	0.95	5.6%
2100	NURSES	8.60	8.50	8.50	8.50	12.20	3.70	43.5%
2100	PSYCHOLOGISTS	13.98	13.98	13.98	13.98	13.98	-	0.0%
2100	SOCIAL WORKERS	4.00	4.00	4.00	4.00	4.00	-	0.0%
	STUDENT SUPPORT	90.68	92.38	90.88	89.88	95.53	5.65	6.3%
2200	MEDIA	8.50	8.50	8.50	8.50	8.00	(0.50)	-5.9%
2200	INSTRUCT.COACHES	10.00	9.50	9.50	9.50	12.50	3.00	31.6%
2200	CTE COORDINATION	1.00	2.00	6.80	6.80	5.80	(1.00)	-14.7%
2200	SIS SUPPORT TOSA	1.00	-	-	-	-	-	
2200	TECHNOLOGY IMPLEMENTATION	1.00	1.00	-	-	-	-	
2200	S.STUDIES/MEDIA TOSA	7.00	7.00	-	-	-	-	
2200	SOCIAL / EMOTIONAL	12.50	12.50	12.50	12.50	12.50	-	0.0%
2200	TECHNOLOGY TOSA	1.00	3.00	4.00	4.00	4.00	-	0.0%
2200	PROF DEVELOPMENT TOSA	1.00	1.00	-	-	1.00	1.00	
	INSTRUCTION SUPPORT	43.00	44.50	41.30	41.30	43.80	2.50	6.1%
2400	DEAN OF STUDENTS	2.00	2.00	7.50	8.00	11.50	3.50	43.8%
	GENERAL ADMINISTRATION	2.00	2.00	7.50	8.00	11.50	3.50	43.8%
2100	Adjustments	-	-	-	-	-	-	
	LICENSED TOTALS	973.86	966.49	996.80	953.76	919.59	(34.17)	-3.6%

**Budget
General Fund
APT FTE
2026-2027 Fiscal Year**

PROG	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	projected 2026-27	Change from 2025-26	% Change from 2025-26
1986	ROTC INSTRUCTION	3.00	3.00	3.00	3.00	3.00	-	0.0%
	STUDENT INSTRUCTION	3.00	3.00	3.00	3.00	3.00	0.00	0.0%
2129	INTERVENTION SPECIALISTS	2.00	2.00	2.00	2.00	2.00	0.00	0.0%
2200	ANALYST - BEHAVIOR / ADMIN ON ASSGN	1.00	2.00	1.00	1.00	1.00	0.00	0.0%
2200	COORDINATORS	3.60	6.00	9.05	8.30	9.30	1.00	12.0%
2200	DIRECTOR	1.00	1.00	2.00	2.30	1.30	-1.00	-43.5%
2200	EXECUTIVE DIRECTOR-INSTRUCTIONAL - SPED	2.00	1.00	2.00	2.00	1.00	-1.00	-50.0%
2200	COORDINATOR - SPED	3.00	3.00	3.00	3.50	5.00	1.50	42.9%
2200	TRANSPORTATION - SPED	0.20	0.20	0.20	0.20	0.20	0.00	0.0%
2216	EXEC DIRECTOR-INSTRUCTIONAL - ELEM	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
2217	CHIEF ACADEMIC OFFICER	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
2217	EXEC DIRECTOR-INSTRUCTIONAL - SECOND	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
2217	DISTRICT ATHLETIC DIRECTOR	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
2250	EXECUTIVE/DIRECTOR STUDENT LEARNING	3.00	3.00	3.00	3.00	3.00	0.00	0.0%
2250	ASSESSMENT DIRECTOR	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
2250	ANALYST/DATA SPECIALIST	2.00	2.00	2.00	2.00	2.00	0.00	0.0%
2250	ENGINEER - SOFTWARE						0.00	
2250	ENGINEER - SOFTWARE	2.00	2.00	2.00	2.00	2.00	0.00	0.0%
2250	DATABASE DEVELOPER	1.00	1.00	2.00	2.00	1.00	-1.00	-50.0%
2290	CHIEF TECHNOLOGY OFFICER	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
2290	INFRASTRUCTURE AND SECURITY MGR	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
2290	CLIENT SERVICES MANAGER	1.00	2.00	3.00	3.00	4.00	1.00	33.3%
2290	ENGINEER - NETWORK/SYSTEMS	2.00	3.00	3.00	3.00	5.00	2.00	66.7%
	INSTRUCTION SUPPORT	30.80	35.20	41.25	41.30	43.80	2.50	6.1%
2320	SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
2320	EXEC ASSISTANT TO SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
	GENERAL ADMINISTRATION	2.00	2.00	2.00	2.00	2.00	0.00	0.0%
2401	ADMINISTRATOR - EARLY CHILDHOOD	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
2401	PRINCIPAL - ELEMENTARY	18.00	16.00	16.00	16.00	16.00	0.00	0.0%
2401	PRINCIPAL/ASST - MIDDLE SCHOOL	15.00	15.00	15.00	15.00	14.00	-1.00	-6.7%
2401	PRINCIPAL/ASST - HIGH SCHOOL	18.00	18.00	18.00	18.00	17.00	-1.00	-5.6%
	SCHOOL ADMINISTRATION	52.00	50.00	50.00	50.00	48.00	-2.00	-4.0%

**Budget
General Fund
APT FTE (Continued)
2026-2027 Fiscal Year**

PROG	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	projected 2026-27	Change from 2025-26	% Change from 2025-26
2510	CHIEF FINANCIAL OFFICER	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
2510	MANAGER - FINANCIAL SERVICES	2.00	2.00	2.00	2.00	2.00	0.00	0.0%
2510	SYSTEMS ANALYST/PROGRAMMER	2.00	2.00	2.00	2.00	2.00	0.00	0.0%
2510	ACCOUNTANT/GRANT COODINATOR	2.00	2.00	3.00	4.00	3.00	-1.00	-25.0%
2520	MANAGER - MATERIALS & PROCUREMENT	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
2520	BUYER	2.00	2.00	2.00	2.00	2.00	0.00	0.0%
	BUSINESS SERVICES	10.00	10.00	11.00	12.00	11.00	-1.00	-8.3%
2801	CHIEF OPERATIONS OFFICER	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
2610	DIRECTOR - FACILITIES	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
2600	MANAGER - ENERGY, CUSTODIAL, PROJECTS	4.00	4.00	4.00	4.00	4.00	0.00	0.0%
2600	FACILITY USE MGR, CUSTODIAL COORDINATOR	3.00	3.00	3.00	3.00	3.00	0.00	0.0%
2600	SPECIALIST - ENVIRONMENTAL	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
2660	OFFICER - SAFETY	2.00	2.00	3.00	5.00	4.00	-1.00	-20.0%
	OPERATIONS/FACILITIES	12.00	12.00	13.00	15.00	14.00	-1.00	-6.7%
2710	DIRECTOR - TRANSPORTATION	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
2710	MANAGER - TRANSPORTATION	1.80	1.80	1.80	1.80	1.80	0.00	0.0%
	STUDENT TRANSPORTATION	2.80	2.80	2.80	2.80	2.80	0.00	0.0%
2890	CHIEF HUMAN RESOURCE OFFICER	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
2830	DIRECTOR - HR	2.00	2.00	2.00	2.00	1.00	-1.00	-50.0%
2830	MGR - HR, BENEFITS & RISK/PD COORD	1.00	3.00	3.00	3.00	1.00	-2.00	-66.7%
2820	CHIEF INFORMATION OFFICER	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
2820	COORDINATOR - CCR	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
2820	DIRECTOR - THOMPSON EDUC FOUNDATION	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
2810	PLANNING MANAGER	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
2820	WEB DEVELOPER/PROGRAMMER	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
	CENTRAL SUPPORT	9.00	11.00	11.00	11.00	8.00	-3.00	-27.3%
	APT Adminstrators	35.80	36.80	38.80	39.10	34.10	-5.00	-12.8%
	APT Adminstrators Schools	55.00	53.00	53.00	53.00	51.00	-2.00	-3.8%
	APT Professional Technical	30.80	36.20	42.25	45.00	47.50	2.50	5.6%
	APT TOTALS	121.60	126.00	134.05	137.10	132.60	-4.50	-3.3%

**Budget
General Fund
Classified FTE
2026-2027 Fiscal Year**

PROG	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	projected 2026-27	Change from 2025-26	% Change from 2025-26
< 2100	FACULTY ASSISTANT	36.20	33.87	33.87	33.87	32.55	(1.32)	-3.9%
< 2100	NURSERY SUPERVISOR	-	-	1.00	1.00	1.00	-	0.0%
< 2100	NURSERY AIDE	-	-	-	-	-	-	
< 2100	PARAPROFESSIONAL - ATLAS	2.00	2.00	2.00	2.00	2.00	-	0.0%
< 2100	CLASSROOM AIDE	21.50	21.50	21.50	21.50	12.10	(9.40)	-43.7%
< 2100	PARAPROFESSIONAL	113.96	114.96	114.96	114.96	118.50	3.54	3.1%
< 2100	TRANSLATOR	0.50	0.50	0.50	0.50	0.50	-	0.0%
< 2100	INTERPRETOR/TUTOR	7.00	7.00	7.00	7.00	7.00	-	0.0%
< 2100	SPEECH/LANGUAGE PATHOLOGIST	1.26	1.26	1.26	1.26	2.80	1.54	122.2%
< 2100	PARAPROFESSIONAL	0.40	0.40	0.40	0.40	0.40	-	0.0%
< 2100	BILINGUAL TRANSLATOR	2.50	3.50	3.50	3.50	3.50	-	0.0%
	STUDENT INSTRUCTION	185.32	184.99	185.99	185.99	180.35	(5.64)	-3.0%
2100	SCHOOL HEALTH OFFICE ASSISTANT	26.40	23.80	23.80	24.10	28.90	4.80	19.9%
2100	SECRETARY - COUNSELING	18.73	18.04	17.04	17.04	16.87	(0.17)	-1.0%
2100	REGISTRAR	7.00	7.00	7.00	7.00	6.00	(1.00)	-14.3%
2100	COMMUNITY ENGAGEMENT SPECIALIST	-	-	-	-	1.00	1.00	
2100	SPECIALIST - PROGRAM/PREVENTION	0.38	0.38	1.00	1.00	1.00	-	0.0%
2100	CAREER CENTER SECRETARY (R11-215)	0.50	0.50	0.50	0.50	0.50	-	0.0%
	STUDENT SUPPORT	53.01	49.72	49.34	49.64	54.27	4.63	9.3%
2200	LIBRARY MEDIA ASSISTANT	23.50	21.50	21.50	21.75	21.25	(0.50)	-2.3%
2200	TECHNOLOGY FACILITATOR	14.00	12.00	12.00	12.25	11.25	(1.00)	-8.2%
2200	IT TECHNICIAN I/II	11.00	12.00	12.00	12.00	11.00	(1.00)	-8.3%
2200	SECRETARY	1.00	1.00	1.00	1.00	1.00	-	0.0%
2200	SYSTEMS TECHNICIAN II	-	-	-	2.50	2.50	-	0.0%
2200	SYSTEMS TECHNICIAN I	3.00	2.00	-	-	-	-	
2200	HELPDESK TECHNICIAN I	1.00	1.00	1.00	1.00	1.00	-	0.0%
2200	HELPDESK TECHNICIAN II	1.00	1.00	1.00	1.00	1.00	-	0.0%
2200	TELECOM TECH/SPEC PROJ MNGR	1.00	1.00	1.00	1.00	1.00	-	0.0%
2200	IT TECHNICIAN III	5.00	4.00	5.00	5.00	5.00	-	0.0%
2200	SECRETARY/TECHNICIAN	6.00	6.00	8.00	8.00	7.00	(1.00)	-12.5%
2200	SPECIALIST, ENROLLMENT	5.00	5.50	4.50	4.50	4.50	-	0.0%
2200	LIBRARY COORDINATOR, MEDIA ASSISTANT	1.00	1.00	1.00	1.00	1.00	-	0.0%
2200	EXECUTIVE ADMIN ASSISTANT	1.50	1.50	1.50	1.50	1.50	-	0.0%
2200	TECHNICIAN	1.00	1.00	1.50	1.50	1.50	-	0.0%
2200	VIDEO SPECIALIST	1.00	1.00	1.00	1.00	1.00	-	0.0%
2200	VOLUNTEER COORDINATION	1.32	1.32	1.32	1.32	1.32	-	0.0%
2200	TECHNICIAN - SCIENCE RESOURCE	2.00	2.00	2.00	2.00	2.00	-	0.0%
	INSTRUCTION SUPPORT	79.32	74.82	75.32	78.32	74.82	(3.50)	-4.5%
2300	SECRETARY - SUPERINTENDENT	0.20	-	-	-	-	-	
	GENERAL ADMINISTRATION	0.20	-	-	-	-	-	
2400	SECRETARY	30.00	28.00	28.00	28.00	28.00	-	0.0%
2400	ATTENDANCE CLERK	13.00	13.00	13.00	13.00	12.86	(0.14)	-1.1%
2400	CAMPUS MONITOR	14.36	13.50	10.50	8.00	-	(8.00)	-100.0%
2400	BOOKKEEPER	5.50	5.50	5.50	5.50	5.00	(0.50)	-9.1%
2400	SECRETARY - ATHLETICS	4.00	4.00	4.00	4.00	4.00	-	0.0%
2400	RECEPTIONIST	3.00	2.00	2.00	2.00	2.10	0.10	5.0%
	SCHOOL ADMINISTRATION	69.86	66.00	63.00	60.50	51.96	(8.54)	-14.1%

**Classified FTE (Continued)
2026-2027 Fiscal Year**

PROG	DESCRIPTION	2022-23	2023-24	2024-25	2025-26	projected 2026-27	Change from 2025-26	% Change from 2025-26
2500	EXECUTIVE ADMIN ASSISTANT	1.00	1.00	1.00	1.00	1.00	-	0.0%
2500	TECHNICIAN - ACCOUNTING	3.00	3.00	3.00	3.00	2.00	(1.00)	-33.3%
2500	SPECIALIST - PAYROLL	3.00	3.00	3.00	3.00	3.00	-	0.0%
2500	SPECIALIST - BUDGET, GRANTS	2.00	2.00	2.00	2.00	2.00	-	0.0%
2500	ASSISTANT BUYER	1.00	1.00	1.00	1.00	1.00	-	0.0%
2500	DELIVERY DRIVER	2.00	2.00	2.00	2.00	2.00	-	0.0%
	BUSINESS SERVICES	12.00	12.00	12.00	12.00	11.00	(1.00)	-8.3%
2600	CUSTODIANS	118.28	114.78	114.78	114.78	122.00	7.22	6.3%
2600	SECRETARY	2.00	2.00	-	-	-	-	
2600	TECHNICIAN - ACCOUNTING	1.00	1.00	1.00	1.00	1.00	-	0.0%
2600	CLERK - PLANS/DOCUMENTS	1.00	1.00	1.00	1.00	1.00	-	0.0%
2600	PROJECT COORDINATOR	-	-	1.00	1.00	1.00	-	0.0%
2600	MAINTENANCE LEAD	1.00	1.00	1.00	1.00	1.00	-	0.0%
2600	ELECTRICIAN	2.00	2.00	2.00	2.00	2.00	-	0.0%
2600	PLUMBER	2.00	2.00	2.00	2.00	2.00	-	0.0%
2600	HVAC	5.00	5.00	5.00	5.00	5.00	-	0.0%
2200	TECHNICIAN III	1.00	1.00	1.00	1.00	1.00	-	0.0%
2600	LOCKSMITH	1.00	1.00	1.00	1.00	1.00	-	0.0%
2600	PAINTER	1.00	1.00	1.00	1.00	1.00	-	0.0%
2600	CARPENTER	3.00	3.00	3.00	3.00	2.00	(1.00)	-33.3%
2600	CUSTODIAL - ADMIN ASSISTANT	1.00	1.00	1.00	1.00	1.00	-	0.0%
2600	CUSTODIANS	2.50	2.50	2.50	2.50	2.50	-	0.0%
2600	TECHNICIANS - GROUNDS	9.00	9.00	9.00	9.00	9.00	-	0.0%
2600	EQUIPMENT MECHANIC	3.00	3.00	4.00	4.00	4.00	-	0.0%
2600	OPERATIONS TECHNICIAN	1.00	1.00	1.00	1.00	1.00	-	0.0%
2600	COMMUNICATIONS/SECURITY SPECIALIST	1.00	1.00	7.00	9.00	17.00	8.00	88.9%
2600	SECURITY NIGHT DISPATCHER	1.00	1.00	2.00	2.00	2.00	-	0.0%
	OPERATIONS/MAINTENANCE	156.78	153.28	160.28	162.28	176.50	14.22	8.8%
2700	SECRETARY	1.00	1.00	1.00	1.00	1.00	-	0.0%
2700	DISPATCH/SCHEDULER	3.00	3.00	3.00	3.00	3.00	-	0.0%
2700	DRIVERS - TRAINER & RELIEF	3.00	3.00	3.00	3.00	3.00	-	0.0%
2700	DRIVERS - STUDENT TRANSPORTATION	60.21	60.21	60.21	60.21	61.21	1.00	1.7%
2700	PARAPROS - STUDENT TRANSPORTATION	26.16	26.16	26.16	26.16	26.16	-	0.0%
2700	TECHNICIANS - SERVICE & MAINTENANCE	5.00	5.00	5.00	5.00	5.00	-	0.0%
2730	SCHOOL CROSSING GUARDS	2.50	2.50	2.50	2.50	2.50	-	0.0%
	STUDENT TRANSPORTATION	100.87	100.87	100.87	100.87	101.87	1.00	1.0%
2800 +	SECRETARY	1.80	3.00	3.00	3.00	3.00	-	0.0%
2800 +	EXEC ADMIN ASSISTANT	2.00	2.00	2.00	2.00	2.00	-	0.0%
2800 +	SAFE ROUTES TO SCHOOLS	1.00	1.00	1.00	1.00	1.00	-	0.0%
2800 +	SECURITY LEAD CAMPUS MONITOR	1.00	2.00	1.00	2.00	2.00	-	0.0%
2800 +	RECEPTIONIST	1.13	1.13	1.13	1.13	1.26	0.13	11.5%
2800 +	EXEC ADMIN ASSISTANT	1.00	1.00	1.00	1.00	1.00	-	0.0%
2800 +	HR TECHNICIAN	1.37	1.87	2.37	2.37	2.37	-	0.0%
2800 +	SUBSTITUTE CALL CLERK	1.00	1.00	1.00	1.00	1.00	-	0.0%
2800 +	SPECIALIST	2.00	2.00	2.00	2.00	2.00	-	0.0%
2800 +	HR BENEFITS/LEAVE SPECIALIST	1.00	1.00	1.00	1.00	1.00	-	0.0%
2800 +	SPECIALIST - RISK & BENEFITS	2.00	2.00	2.00	2.00	2.00	-	0.0%
2800 +	LUNCHROOM AIDE	-	-	-	-	-	-	
	CENTRAL SUPPORT	15.30	18.00	17.50	18.50	18.63	0.13	0.7%
	CLASSIFIED TOTALS	672.66	659.68	664.30	668.10	669.40	1.30	0.2%

Fund 21 – Nutritional Services

The Nutrition Services Fund accounts for the meal service program within the District. The program operates with a financially self-supporting budget. The program purchases food and supplies for preparation and service of meals according to Federal Child Nutrition Program guidelines. The Nutrition Services leadership team assesses the needs of the department and its customers, sets measurable goals, and maintains a philosophy of customer service in dealing with students, parents, school staff, and the community.

In response to the COVID pandemic, the Federal Child Nutrition Program began providing full reimbursements for all student meals. The additional funding expired in July of 2022. In November of 2022, Colorado voters passed an initiative to fund the Healthy School Meals for All (HSMA) program that has provided free meals to all students beginning in FY24. Under the program, the State reimburses districts based on the federal free reimbursement rate per meal served, less the amount received from Federal Child Nutrition Programs.

Starting in October of 2023, the United States Department of Agriculture (USDA) changed the eligibility requirements for CEP to allow a greater number of schools to qualify; and the Colorado Department of Education (CDE) approved mid-year enrollment into CEP to maximize Federal funding. CEP provides Federal funding for meals in qualifying schools based on the percentage of students participating in programs such as Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF). The HSMA program requires that all qualifying schools and districts enroll in CEP.

Enrollment in the CEP program has resulted in increased federal revenues, which has correspondingly decreased state revenues. Participation in the program has also resulted in an increase in the number of meals served to students, which in turn has raised food costs, employee salaries and benefits. As a result, the use of reserves will be necessary to meet these financial requirements.

Budget Fund 21 Nutritional Services Fiscal Year 2026-27

	<u>2022-23</u> Actuals	<u>2023-24</u> Actuals	<u>2024-25</u> Actuals	<u>2025-26</u> Budget	<u>2025-26</u> Projected Actuals	<u>2026-27</u> Budget
Revenues						
Charges for Service	145,796	43,066	42,430	238,723	67,440	55,620
Commodities	447,409	356,813	312,694	476,773	100,003	409,906
Federal Reimbursement	3,786,539	4,350,073	5,485,114	8,489,688	5,881,765	5,515,467
State Revenue	<u>271,077</u>	<u>3,313,171</u>	<u>2,603,017</u>	<u>2,106,358</u>	<u>2,800,023</u>	<u>3,412,257</u>
TOTAL REVENUE	<u>4,650,821</u>	<u>8,063,123</u>	<u>8,443,255</u>	<u>11,311,542</u>	<u>8,849,232</u>	<u>9,393,250</u>
Beginning Balance	3,083,867	2,807,482	2,245,712	1,525,334	1,525,334	1,346,374
Grand Total	<u>7,734,688</u>	<u>10,870,605</u>	<u>10,688,967</u>	<u>12,836,876</u>	<u>10,374,566</u>	<u>10,739,624</u>
Expenditures						
Salaries	2,115,100	2,720,330	3,123,323	3,169,547	3,318,087	3,997,094
Benefits	890,375	1,057,731	1,221,130	1,864,988	1,313,636	961,053
Purchased Services	(266)	-	5,631	16,500	11,873	15,000
Purchased Property Services	11,326	40,853	29,141	-	180,762	17,000
Other Purchased Services	17,857	30,704	22,687	26,100	22,865	20,000
Supplies	2,786,965	4,148,008	4,209,617	4,931,000	4,408,457	4,373,103
Property	14,331	158,072	205,669	65,000	31,936	10,000
Other	8,770	8,456	1,701	3,500	8,404	-
TOTAL EXPENDITURES	<u>5,844,458</u>	<u>8,164,154</u>	<u>8,818,900</u>	<u>10,076,635</u>	<u>9,296,020</u>	<u>9,393,250</u>
Appropriated Reserves	2,706,451	1,890,230	1,870,067	2,760,241	1,078,546	1,346,374
Grand Total	<u>8,550,909</u>	<u>10,054,384</u>	<u>10,688,967</u>	<u>12,836,876</u>	<u>10,374,566</u>	<u>10,739,624</u>

Fund 22 – Federal Grants

Title I: Part A Improving Academic Achievement of the Disadvantaged: Title I, Part A is the largest federal program under the Every Student Succeeds Act (ESSA), providing supplemental funding to schools and districts based on student poverty rates. These resources are designed to ensure that all students have equitable access to a high-quality education and to help close achievement gaps through the use of evidence-based instructional strategies. In alignment with Colorado Department of Education priorities, this budget emphasizes schoolwide reform efforts and increased access to rigorous academic content, particularly for students in at-risk environments.

Title II Part A High Quality Teachers and Principals: Title II Part A is designed to increase student achievement by improving the quality and effectiveness of teachers, principals, and other school leaders. Funding supports the recruitment, retention, and ongoing professional development of highly effective educators, including teachers and paraeducators. These efforts are intended to ensure equitable access to effective instruction and leadership, enabling all students to meet Colorado's academic standards and achieve high levels of academic success.

Title III Supplemental Supports for English Learners: Title III supports English Learners (ELs) in developing English language proficiency and achieving high levels of academic success. Funding is used to implement effective language instruction educational programs that enable students to meet Colorado's academic standards across all content areas. Title III also promotes meaningful family engagement by supporting family literacy initiatives, including English language development opportunities for parents and early learning support for preschool-aged children.

Title IV, Part A Student Support and Academic Enrichment: Title IV is designed to enhance student academic achievement by increasing the capacity of state and local educational agencies, as well as community partners, to support the whole child. Funds are used to expand access to a well-rounded education, improve school conditions for student learning, and strengthen the effective use of technology to advance academic achievement and digital literacy for all students. These efforts align with Colorado's focus on equity, safe and supportive learning environments, and the integration of technology to prepare students for college and career success.

IDEA - Part B: The purpose of the Individuals with Disabilities Education Act (IDEA) is to ensure that children with disabilities have access to a free appropriate public education (FAPE) that meets their unique needs, protects their rights, and supports local educational agencies in delivering special education and related services.

IDEA – Preschool: Provides funding to local educational agencies to support special education and related services for children with disabilities ages three to five.

Carl Perkins - Career and Technical Education: This grant supports the development of academic, technical, and employability skills for secondary and postsecondary students through career and technical education programs.

Education for Homeless Children and Youth (McKinney-Vento): EHCY grant ensures that children and youth experiencing homelessness have equitable access to a free, appropriate public education comparable to that of their peers. Funding supports the identification, enrollment, attendance, and academic success of students experiencing homelessness by removing barriers to participation and promoting stability, school continuity, and access to supportive services. These efforts align with Colorado's commitment to educational equity and the success of all students, particularly those in highly mobile and at-risk situations.

**Budget
Fund 22 Federal Grants
Fiscal Year 2026-27**

	<u>2022-23</u> <u>Actuals</u>	<u>2023-24</u> <u>Actuals</u>	<u>2024-25</u> <u>Actuals</u>	<u>2025-26</u> <u>Budget</u>	<u>2025-26</u> <u>Projected Actuals</u>	<u>2026-27</u> <u>Budget</u>
Revenues						
At Risk	9,239,317	8,622,184	4,059,407	3,418,997	2,649,933	4,632,259
Special Education	3,071,999	4,506,203	3,644,995	3,757,622	2,144,836	3,405,917
Early Childhood	1,894,921	1,490,280	1,827,905	2,276,424	3,067,016	2,276,424
Other	<u>3,286,922</u>	<u>1,731,305</u>	<u>5,348,315</u>	<u>3,957,827</u>	<u>2,764,914</u>	<u>393,013</u>
TOTAL REVENUE	<u>17,493,159</u>	<u>16,349,972</u>	<u>14,880,622</u>	<u>13,410,870</u>	<u>10,626,700</u>	<u>10,707,613</u>
Transfer In	26,500	193,280	26,500	26,500	26,500	26,500
Beginning Balance	242,089	(1,630,587)	277,664	26,501	7,894	26,500
Grand Total	<u>17,735,248</u>	<u>14,719,385</u>	<u>15,158,286</u>	<u>13,437,371</u>	<u>10,634,594</u>	<u>10,734,113</u>
Expenditures						
Salaries	9,372,611	8,588,881	7,161,140	8,426,718	6,533,329	6,944,385
Benefits	3,304,545	3,005,826	2,758,110	1,057,884	2,410,744	1,908,929
Purchased Services	937,304	643,112	491,551	2,687,967	152,738	883,896
Purchased Property Services	-	208	3,372	-	46,497	-
Other Purchased Services	1,864,235	478,558	679,099	1,187,885	430,739	653,742
Supplies	470,307	410,386	463,308	70,372	321,666	235,126
Property	1,540,279	1,283,231	3,230,198	6,546	515,249	79,324
Other	<u>245,968</u>	<u>309,182</u>	<u>371,508</u>	<u>-</u>	<u>223,632</u>	<u>28,711</u>
TOTAL EXPENDITURES	<u>17,735,248</u>	<u>14,719,385</u>	<u>15,158,286</u>	<u>13,437,371</u>	<u>10,634,593</u>	<u>10,734,113</u>
Appropriated Reserves	0	(0)	(0)	0	0	0
Grand Total	<u>17,735,248</u>	<u>14,719,385</u>	<u>15,158,286</u>	<u>13,437,371</u>	<u>10,634,594</u>	<u>10,734,113</u>

Fund 23 – Athletics and Activities

The Student Activity Fund is a special revenue fund that records financial transactions related to school-sponsored pupil athletic and other related activities. Although these activities are generally supported by revenues from pupils and gate receipts, they may be supplemented by fundraisers and gifts. Accounting is maintained for each District school and department, and separate activities within each location.

Budget Fund 23 Athletics and Activities Fiscal Year 2026-27

	<u>2022-23</u> <u>Actuals</u>	<u>2023-24</u> <u>Actuals</u>	<u>2024-25</u> <u>Actuals</u>	<u>2025-26</u> <u>Budget</u>	<u>2025-26</u> <u>Projected Actuals</u>	<u>2026-27</u> <u>Budget</u>
Revenues						
Fundraising	1,924,417	1,740,558	1,991,074	1,650,253	2,063,355	1,637,400
Fees	473,008	694,171	782,567	878,247	790,800	572,700
Other	40,200	56,719	55,550	43,400	53,378	32,600
TOTAL REVENUE	<u>2,437,626</u>	<u>2,491,448</u>	<u>2,829,191</u>	<u>2,571,900</u>	<u>2,907,533</u>	<u>2,242,700</u>
Beginning Balance	2,159,809	2,115,140	2,151,832	2,151,832	2,151,832	2,334,909
Grand Total	<u>4,597,435</u>	<u>4,606,588</u>	<u>4,981,023</u>	<u>4,723,732</u>	<u>5,059,365</u>	<u>4,577,609</u>
Expenditures						
High Schools	1,657,733	1,760,862	1,926,756	2,020,186	2,082,398	1,600,700
Middle Schools	230,189	242,171	221,179	239,717	245,186	223,200
K-8 Schools	89,230	143,149	146,607	144,396	121,150	135,100
Elementary Schools	306,384	245,998	297,908	167,601	338,848	251,100
Other	-	-	-	-	-	32,600
TOTAL EXPENDITURES	<u>2,283,536</u>	<u>2,392,180</u>	<u>2,592,451</u>	<u>2,571,900</u>	<u>2,787,581</u>	<u>2,242,700</u>
Appropriated Reserves	2,313,899	2,214,408	2,388,572	2,151,832	2,271,784	2,334,909
Grand Total	<u>4,597,435</u>	<u>4,606,588</u>	<u>4,981,023</u>	<u>4,723,732</u>	<u>5,059,365</u>	<u>4,577,609</u>

Fund 27 – Land Reserve

The Land Reserve Fund is designated for the utilization of funds that are collected from developers made in lieu of giving land to the District for the purposes of building schools. As development happens in the local area, the assumption is that the population will grow with the development, thereby necessitating additional schools. The District collects these fees and uses them in accordance with the Memorandum of Understanding set forth between the District and the city of Loveland and Berthoud. The fees are earmarked solely for the purpose of acquiring, developing, or expanding school educational sites, or capital facilities planning, site acquisition or school site capital outlay purposes, within the senior high school feeder attendance area boundaries that include the annexation for which the payment was made.

Budget Fund 27 Land Reserve Fiscal Year 2026-27

	<u>2022-23</u> <u>Actuals</u>	<u>2023-24</u> <u>Actuals</u>	<u>2024-25</u> <u>Actuals</u>	<u>2025-26</u> <u>Budget</u>	<u>2025-26</u> <u>Projected Actuals</u>	<u>2026-27</u> <u>Budget</u>
Revenues						
Cash in Lieu of Land	1,090,084	1,185,275	1,043,777	931,708	586,079	751,888
Sale of Fixed Assets	3,400,000	25,000	125,000	-	245,571	-
Interest Earnings	72,120	97,187	90,405	66,343	76,218	68,908
TOTAL REVENUE	<u>4,562,204</u>	<u>1,307,462</u>	<u>1,259,181</u>	<u>998,051</u>	<u>907,868</u>	<u>820,796</u>
Transfers (Out)/In	(1,500,000)	-	(1,950,000)	-	632,496	-
Beginning Balance	6,112,135	8,070,876	8,339,239	5,833,425	5,833,425	7,070,176
Grand Total	<u>10,674,339</u>	<u>9,378,338</u>	<u>9,598,420</u>	<u>6,831,476</u>	<u>6,741,293</u>	<u>7,890,972</u>
Expenditures						
Purchased Services	37,635	47,221	1,500	3,149	5,409	14,623
Purchased Property Services	5,735	881,466	1,740,475	4,022,090	269,833	729,473
Other Purchased Services	3,786	105,226	167	1,307	1,086	2,935
Supplies	-	5,186	5,738	3,649,790	-	-
Property	1,056,307	-	67,116	1,410,954	27,286	73,765
TOTAL EXPENDITURES	<u>1,103,463</u>	<u>1,039,099</u>	<u>1,814,996</u>	<u>9,087,290</u>	<u>303,613</u>	<u>820,796</u>
Appropriated Reserves	8,339,239	8,070,876	5,833,425	(2,255,814)	7,070,176	7,070,176
Grand Total	<u>9,442,702</u>	<u>9,109,975</u>	<u>7,648,420</u>	<u>6,831,476</u>	<u>7,373,789</u>	<u>7,890,972</u>

Fund 28 – State and Local Grants

Building Excellent Schools Today (BEST): The BEST program provides competitive grants to school districts, charter schools, BOCES, and the Colorado School for the Deaf and the Blind. Funds support improvements to school facilities, with a focus on addressing health, safety, and security needs and enhancing learning environments

School Health Professional Grant Program (SHPG): The School Health Professional Grant Program (SHPG) provides funding to eligible education providers, including school districts, BOCES, and charter schools, to increase the presence of school health professionals in K–12 schools and improve student access to health services.

Gifted and Talented (GT) Program: The Gifted and Talented (GT) Program provides funding to support the identification and programming of students with advanced learning needs. Funds are used to implement evidence-based services, differentiated instruction, and enrichment opportunities to ensure gifted students are appropriately challenged and supported in their academic growth.

English Language Proficiency Act: The English Language Proficiency Act (ELPA) provides funding to support English learners (ELs) in developing English proficiency and meeting academic standards. The program requires the implementation of evidence-based English language development programs.

Educational Stability Grant (ESG): In 2018, Colorado passed House Bill 18-1306; Concerning Ensuring Educational Stability for Students in Out-of-Home Placement. This bill included the creation of the Educational Stability Grant Program, which is intended to support educational stability of highly mobile students. In this context, highly mobile refers to students who experience (or are at risk of experiencing) multiple school moves during their K-12 education outside of regular grade promotion. This includes youth in foster care, those experiencing homelessness, and migrant students. These student groups experience low graduation rates, high dropout rates, and tend to be disproportionately represented in disciplinary actions and are above the state average in special education designations.

READ Act: The READ Act supports early literacy development to ensure students read at grade level by the end of third grade. Funds support assessments and intervention strategies for students with significant reading deficiencies.

School to Work Alliance Program (SWAP): The purpose of SWAP is to provide career development and employment-related services to youth with disabilities through a partnership with the Colorado Department of Education, the Division of Vocational Rehabilitation, and school districts. SWAP is designed to enhance transition services mandated through IDEA.

Budget
Fund 28 State and Local
Fiscal Year 2026-27

	<u>2022-23</u> <u>Actuals</u>	<u>2023-24</u> <u>Actuals</u>	<u>2024-25</u> <u>Actuals</u>	<u>2025-26</u> <u>Budget</u>	<u>2025-26</u> <u>Projected Actuals</u>	<u>2026-27</u> <u>Budget</u>
Revenues						
State Revenue	5,656,867	3,902,819	2,603,610	2,912,551	2,068,314	5,086,548
Local Revenue	1,025,393	449,439	1,562,555	2,082,797	1,668,648	125,500
TOTAL REVENUE	<u>6,682,260</u>	<u>4,352,258</u>	<u>4,166,165</u>	<u>4,995,348</u>	<u>3,736,963</u>	<u>5,212,048</u>
Transfer In	800,065	(166,780)	-	125,000	125,000	-
Beginning Balance	1,045,347	28,924	316,983	370,006	(180,530)	-
Grand Total	<u>7,727,607</u>	<u>4,381,182</u>	<u>4,483,148</u>	<u>5,365,354</u>	<u>3,556,433</u>	<u>5,212,048</u>
Expenditures						
Salaries	1,426,130	999,476	978,260	(67,258)	979,425	782,615
Benefits	574,500	348,987	345,279	-	366,588	273,509
Purchased Services	240,125	330,708	119,602	873,382	35,852	15,523
Purchased Property Services	612,830	185,549	490,811	3,600,004	281,266	6,000
Other Purchased Services	262,959	177,925	218,515	959,226	298,262	310,634
Supplies	708,811	411,946	592,636	-	576,124	500,743
Property	3,897,620	1,907,297	1,699,488	-	1,002,988	3,306,524
Other	4,631	19,294	38,557	-	15,928	16,500
TOTAL EXPENDITURES	<u>7,727,606</u>	<u>4,381,182</u>	<u>4,483,148</u>	<u>5,365,354</u>	<u>3,556,433</u>	<u>5,212,048</u>
Appropriated Reserves	(0)	0	0	-	(0)	-
Grand Total	<u>7,727,606</u>	<u>4,381,183</u>	<u>4,483,148</u>	<u>5,365,354</u>	<u>3,556,433</u>	<u>5,212,048</u>

Fund 29 – Fee Supported Programs

This fund is similar to fund 23 with Athletic and Activity but the funds generated in this account comes from classroom fees such as fees for advanced placement classes, fees collected for art classes and other fees designated to the operations of classroom activities.

Budget Fund 29 Fee Supported Programs Fiscal Year 2026-27

	<u>2022-23</u> <u>Actuals</u>	<u>2023-24</u> <u>Actuals</u>	<u>2024-25</u> <u>Actuals</u>	<u>2025-26</u> <u>Budget</u>	<u>2025-26</u> <u>Projected Actuals</u>	<u>2026-27</u> <u>Budget</u>
Revenues						
Tuition and Fees						
Elementary Schools	12,515	10,376	15,335	17,065	16,238	10,100
Facilities	85,619	117,559	148,146	150,512	147,079	90,200
High School	468,510	485,126	528,382	488,953	556,516	417,400
K-8 Schools	20,737	47,792	62,344	67,842	40,934	35,400
Middle School	39,109	47,786	63,484	59,305	55,933	38,600
Early Childhood	249,729	276,200	171,962	227,494	214,925	217,000
Professional Development	26,594	19,247	26,226	7,085	25,340	24,300
TOTAL REVENUE	<u>902,813</u>	<u>1,004,086</u>	<u>1,015,878</u>	<u>1,018,256</u>	<u>1,056,966</u>	<u>833,000</u>
Transfers In	287,950	303,350	315,050	451,083	401,083	439,900
Total Revenues and Transfer	1,190,763	1,307,436	1,330,928	1,469,339	1,458,049	1,272,900
Beginning Balance	1,445,334	1,535,122	1,544,595	1,544,595	1,544,595	1,217,947
Grand Total	<u>2,636,097</u>	<u>2,842,558</u>	<u>2,875,523</u>	<u>3,013,934</u>	<u>3,002,644</u>	<u>2,490,847</u>
Expenditures						
Elementary Schools	(90,289)	937	12,596	5,947	11,488	10,100
Facilities	127,074	171,841	168,362	172,843	272,199	90,200
High School	1,190,418	1,270,158	1,309,337	1,522,333	1,220,700	777,400
K-8 Schools	4,771	14,262	9,605	10,225	7,597	35,400
Middle School	27,001	23,113	29,483	35,554	42,340	38,600
Early Childhood	135,167	111,757	201,974	141,722	163,541	217,000
Professional Development	76,280	76,093	74,127	82,987	62,173	104,200
TOTAL EXPENDITURES	<u>1,470,422</u>	<u>1,668,161</u>	<u>1,805,483</u>	<u>1,971,611</u>	<u>1,780,039</u>	<u>1,272,900</u>
Appropriated Reserves	1,174,397	1,165,675	1,070,040	1,042,323	1,222,606	1,217,947
Grand Total	<u>2,644,819</u>	<u>2,833,836</u>	<u>2,875,523</u>	<u>3,013,934</u>	<u>3,002,644</u>	<u>2,490,847</u>

Fund 31 – Bond Redemption

The Bond Redemption Fund is a debt service fund used to account for property taxes levied and investment income earned, and to provide for payment of general long-term debt principal, retirement, semi-annual interest, and related fees. The District's long-term debt, in the form of general obligation (GO) bonds and certificate of participation (COP) for fiscal year 2027, totals \$121,000,000. This includes our recently passed GO bond of \$99,000,000 that was approved by voters in November of 2025. The current debt obligations for this fund are as follows:

- 2019 Series GO Bond \$18,790,875
- 2025 Series GO Bond \$99,000,000
- 2022 COP \$1,943,750
- 2014 COP \$948,538
- Total \$120,683,163**

Budget Fund 31 Bond Redemption Fiscal Year 2026-27

	<u>2022-23</u> <u>Actuals</u>	<u>2023-24</u> <u>Actuals</u>	<u>2024-25</u> <u>Actuals</u>	<u>2025-26</u> <u>Budget</u>	<u>2025-26</u> <u>Projected Actuals</u>	<u>2026-27</u> <u>Budget</u>
Revenues						
Bond Redemption Levy	19,709,202	20,004,610	20,004,610	21,313,251	16,402,838	22,316,121
TOTAL REVENUE	<u>19,709,202</u>	<u>20,004,610</u>	<u>20,004,610</u>	<u>21,313,251</u>	<u>16,402,838</u>	<u>22,316,121</u>
Beginning Balance	3,083,867	21,035,043	22,205,316	22,205,316	22,205,316	25,871,131
Grand Total	<u>22,793,069</u>	<u>41,039,653</u>	<u>42,209,926</u>	<u>43,518,567</u>	<u>38,608,154</u>	<u>48,187,252</u>
Expenditures						
Bond Principal and Interest	18,878,019	18,834,338	18,834,338	19,034,440	19,110,000	23,166,625
TOTAL EXPENDITURES	<u>18,878,019</u>	<u>18,834,338</u>	<u>18,834,338</u>	<u>19,034,440</u>	<u>19,110,000</u>	<u>23,166,625</u>
Appropriated Reserves	22,205,315	3,915,050	23,375,588	24,484,127	19,498,154	25,020,627
Grand Total	<u>41,083,334</u>	<u>22,749,388</u>	<u>42,209,926</u>	<u>43,518,567</u>	<u>38,608,154</u>	<u>48,187,252</u>

Fund 41 – Building Fund

The Building Fund is a capital project fund used to budget and account for the proceeds of bond sales and expenditures for capital outlay for land, buildings, improvements of grounds, construction of buildings, additions or remodeling of buildings, or the initial purchase and replacement of certain equipment.

- In November of 2025 the District secured \$99,000,000 of bond principal and an additional \$16,000,000 in premium for the purposes of funding critical infrastructure needs within the district, including roof repair, new secure vestibules at some of our sites, heating and cooling improvements in schools, additional classroom space in the Berthoud community, and other projects that are essential to creating the best possible learning environment for our students.

Budget Fund 41 Building Fund Fiscal Year 2026-27

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2025-26</u>	<u>2026-27</u>
	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Budget</u>	<u>Projected Actuals</u>	<u>Budget</u>
Revenues						
Investment Income	773,084	265,886	39,954	-	502,821	2,000,000
TOTAL REVENUE	<u>773,084</u>	<u>265,886</u>	<u>39,954</u>	<u>-</u>	<u>502,821</u>	<u>2,000,000</u>
Transfers In	1,512,690	-	5,907,955	-	-	-
Total Revenues and Transfers	2,285,774	265,886	5,947,909	-	502,821	2,000,000
Beginning Balance	43,922,063	12,295,926	467,927	115,560,595	115,560,595	114,364,819
Grand Total	<u>46,207,837</u>	<u>12,561,812</u>	<u>6,415,836</u>	<u>115,560,595</u>	<u>116,063,416</u>	<u>116,364,819</u>
Expenditures						
Salaries	445,172	431,334	428,666	24,933	-	-
Benefits	132,511	125,503	123,671	7,652	-	-
Purchased Services	470	11,864	43,833	567,641	-	-
Purchased Property Services	6,465,799	3,521,771	1,398,211	15,000	114,944,595	114,329,368
Other Purchased Services	6,063	5,050	(1,070)	-	-	-
Supplies	69,422	16,931	5,183	-	-	-
Property	26,792,474	7,981,335	1,768,507	580,549	616,000	35,451
Other	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>33,911,911</u>	<u>12,093,788</u>	<u>3,767,000</u>	<u>1,195,776</u>	<u>115,560,595</u>	<u>114,364,819</u>
Appropriated Reserves	468,024	12,295,925	2,648,836	114,364,819	502,821	2,000,000
Grand Total	<u>34,379,935</u>	<u>24,389,714</u>	<u>6,415,836</u>	<u>115,560,595</u>	<u>116,063,416</u>	<u>116,364,819</u>

Fund 43 – Capital Project Fund

The Capital Reserve Fund is a capital projects fund used to account for revenue allocations from the General Fund and other funding resources. Expenditures include funding for the ongoing capital needs of the District, such as building additions and improvements, and major equipment purchases. It also is used for debt and lease payments for buses and other fleet equipment

Some of the major capital projects for the budget year include: The completion of the energy efficiency project to enhance electrical and water usage across the district, ADA enhancements to facilities, mercury abatement, HVAC enhancement as well as roofing and other security equipment. These projects are being funded through the sale of the District Monroe School that was sold at the beginning for FY26.

Budget Fund 43 Capital Projects Fund Fiscal Year 2026-27

	<u>2022-23</u> <u>Actuals</u>	<u>2023-24</u> <u>Actuals</u>	<u>2024-25</u> <u>Actuals</u>	<u>2025-26</u> <u>Budget</u>	<u>2025-26</u> <u>Projected Actuals</u>	<u>2026-27</u> <u>Budget</u>
Revenues						
Revenue from Local Sources	3,337,895	3,055,151	7,002,231	2,938,725	7,732,860	-
Debt Proceeds	-	-	5,546,620	-	-	-
Interest on Investments	5,118	852	36,990	-	113,957	-
TOTAL REVENUE	<u>3,343,013</u>	<u>3,056,002</u>	<u>12,585,841</u>	<u>2,938,725</u>	<u>7,846,816</u>	<u>-</u>
Transfers In/(Out)	1,809,901	3,303,466	(1,431,739)	1,209,873	1,209,873	550,490
Beginning Balance	2,038,962	1,066,466	5,907,955	5,907,955	5,907,955	4,922,346
Grand Total	<u>7,191,876</u>	<u>7,425,934</u>	<u>17,062,057</u>	<u>10,056,553</u>	<u>14,964,644</u>	<u>5,472,836</u>
Expenditures						
Purchased Services	608,251	624,130	692,383	25,000	505,131	90,132
Purchased Property Services	363,526	744,018	759,190	-	6,215,843	4,464,544
Other Purchased Services	-	47,566	32,145	30,535	-	-
Supplies	55,452	40,287	58,123	-	84,780	62,533
Property	1,325,423	1,483,623	685,332	1,292,442	1,206,177	330,137
Other	3,772,779	3,408,504	3,123,504	3,393,686	3,100,535	525,490
TOTAL EXPENDITURES	<u>6,125,431</u>	<u>6,348,127</u>	<u>5,350,677</u>	<u>4,741,663</u>	<u>11,112,465</u>	<u>5,472,836</u>
Appropriated Reserves	1,066,446	1,077,808	11,711,380	5,314,890	3,852,179	-
Grand Total	<u>7,191,876</u>	<u>7,425,934</u>	<u>17,062,057</u>	<u>10,056,553</u>	<u>14,964,644</u>	<u>5,472,836</u>