



## **FY26 Modified Budget Narrative – January 2026**

The overall budget is about \$100,000 larger than the original approved version. Key changes include a larger ECEA allocation and a dedicated fund reserve for the Executive and Special Education Director contract buyout and other contract stipulations. Other modifications are mostly due to timing differences as to budget development versus actual determination of funding allocations.

### Changes in Revenue

1. ECEA (state special education funding) increased by about \$60,000
2. IDEA Part B (federal special education funding) reduced by about \$3000
3. IDEA Preschool (federal special education funding) increased by about \$600
4. Perkins allocation reduced by about \$2000
5. Title III allocation increased by about \$1000
6. BOCES Regional funding (HB 1345) increased by about \$2000
7. Alternative Licensure program revenue increased by about \$13,000
8. Interest income expected to be about \$9000 greater

### Changes in Expenditures

1. Add .125 FTE Support Specialist in North Park, funded through ECEA
2. Increase ECEA professional learning budget by about \$7500 to support IEP training for case managers and other related support
3. Increase general fund admin/professional services budget by \$3000 to cover higher than expected financial software expense
4. Increase Executive and Special Education Director salary and benefits about \$9000 to account for contract stipulations

### Changes in Fund Balance Reserve

1. Add 6 months of Executive and Special Education Director salary as a fund reserve for contract buyout

**Northwest Colorado BOCES**

**Modified Budget**

**FY 25/26**



**Northwest Colorado BOCES**  
325 7th Street, PO Box 773390  
Steamboat Springs, CO 80477

**Darcy Harris**  
Executive and Special Education Director

**Sheila Summers**  
Finance and HR Director

1/15/2026

**Northwest Colorado BOCES**  
**Modified Budget**  
**Budget Development Assumptions**  
**FY 25/26**

FY 24/25	FY 25/26
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Revenue Assumptions		
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<b>October FTE Pupil Count</b>		
West Grand	410.0	417
East Grand	1223.0	1227
North Park	139.0	143
Hayden	417.5	417
South Routt	310.5	316
	2500.0	2520.0
<b>December FTE SPED Count</b>		
West Grand	65.0	56
East Grand	185.0	192
North Park	25.0	23
Hayden	49.0	62
South Routt	40.0	38
	364	371

Expenditure Assumptions		
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BOCES Contribution Employee Insurance Premiums FTE .5>	\$9,000	\$11,000
Employer PERA Contribution	21.40%	21.40%
Medicare Employer Contribution	1.45%	1.45%

**Northwest Colorado BOCES**

**Modified Budget**

**Appropriation Resolution**

**FY 25/26**

**Appropriation Resolution**

Be it resolved, by the Board of Education of Northwest Colorado BOCES in Routt County, that the amounts shown in the following schedule be appropriated to each fund as specified in the Modified Budget for the ensuing fiscal year beginning July 1, 2025 and ending June 30, 2026.

<b>FUND</b>	<b>APPROPRIATION AMOUNT</b>
<b>General Fund</b>	
General Fund	1,339,296
<b>Special Revenue Funds</b>	
Designated Purpose Grants Fund	<u>2,292,784</u>
<b>Total Appropriation</b>	<u><u>\$3,632,080</u></u>

**Northwest Colorado BOCES**  
**Modified Budget**  
**Use of Beginning Fund Balance Resolution**  
**FY 25/26**

**Use of Beginning Fund Balance Resolution**

**RESOLUTION NUMBER \_\_ IX.B**

A Resolution of the Board of Education of the Northwest Colorado BOCES  
Authorizing the Use of a Portion of  
Beginning Fund Balance as Authorized by Colorado Statutes

**WHEREAS**, C.R.S. 22-44-105 states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, inter-fund transfers, or reserves, in excess of available revenues and beginning fund balance.

**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.

**WHEREAS**, the Board of Education has determined the beginning fund balance in the General Fund is sufficient to allow for the one-time expenditures and the action may lead to an ongoing deficit.

**NOW, THEREFORE, BE IT RESOLVED:**

In accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the fiscal year 2025-2026 Beginning Fund Balance for the following funds:

\* **General Fund**, in the amount **\$50,000** to spend down beginning fund balance to reduce district assessments.

**BE IT FURTHER RESOLVED**, the use of this portion of the beginning fund balance for the purposes set forth above may lead to an ongoing deficit.

Jody Camilletti

\_\_\_\_\_  
**PRESIDENT OF THE BOARD**

12-Jun-25

\_\_\_\_\_  
**DATE**

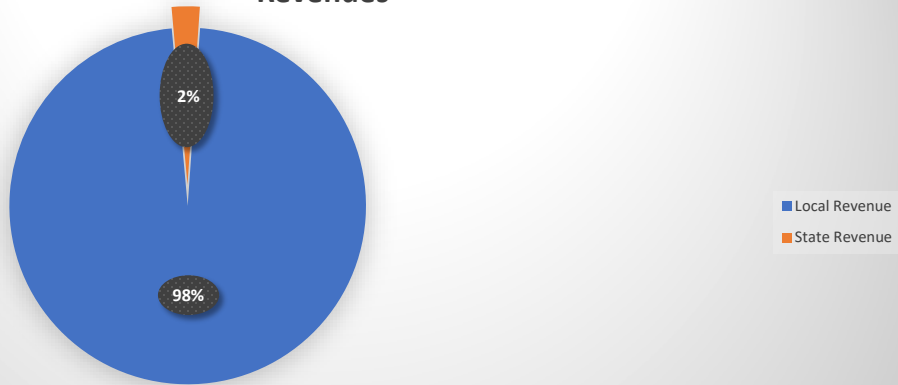
Northwest Colorado BOCES

FY25/26

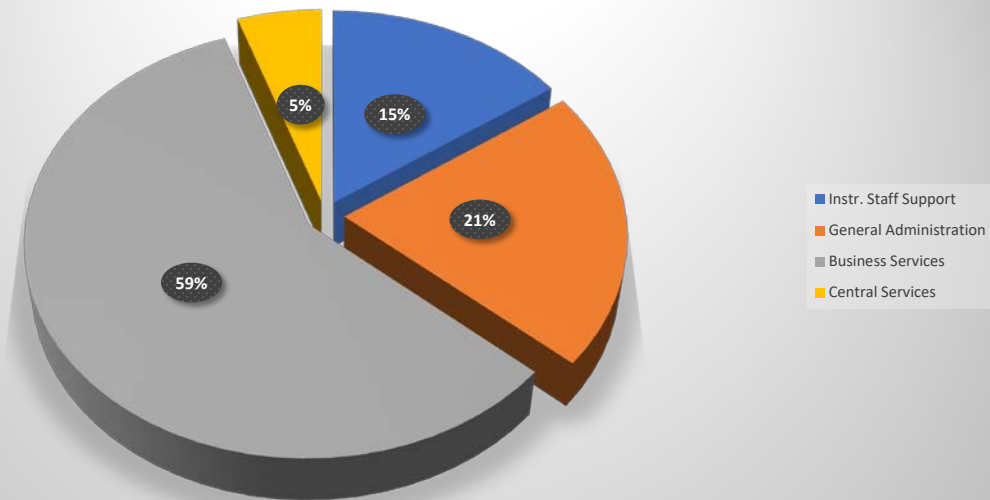
General Fund

General Fund Revenues

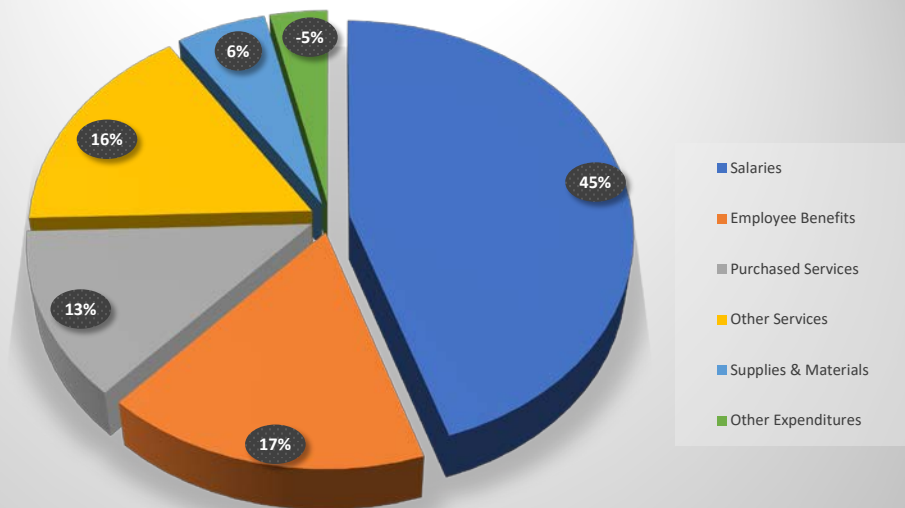
General Fund Revenues



General Fund Expenditures (By Program)



General Fund Expenditures (By Object)



Northwest Colorado BOCES

FY25/26

Individual Fund Statements

# General Fund Statements



**Northwest Colorado BOCES**

FY25/26

General Fund

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Modified FY 24-25	Change	Budget FY25-26
<b>Beginning Fund Balance</b>						
Assigned - Vehicles	40,000	40,000	40,000	40,000	0	40,000
	0	0	0		0	
Unassigned	700,730	773,371	804,117	918,592	0	876,537
<b>Total Beginning Fund Balance</b>	740,730	813,371	844,117	958,592	0	916,537
<b>Revenues</b>						
Local Revenue	552,085	535,651	561,850	678,395	(217,636)	460,759
Intermediate Revenue	0	10,600	14,615	0	0	0
State Revenue	54,268	87,211	36,018	12,000	0	12,000
Federal Revenue	10,075	0	0	0	0	0
Transfers/Allocations	0	0	0	0	0	0
<b>Total Revenues</b>	616,428	633,462	612,483	690,395	(217,636)	472,759
<b>Total Resources Available</b>	1,357,158	1,446,833	1,456,600	1,648,987	(217,636)	1,389,296
<b>Expenditures</b>						
Pupil Services	0	0	53,753	0	0	0
Instr. Staff Support	46,201	53,161	20,270	138,000	(65,800)	72,200
General Administration	211,334	229,326	124,189	91,176	8,289	99,465
School Administration	0	0	0	0	0	0
Business Services	283,682	338,665	271,159	403,594	(127,500)	276,094
Maintenance & Operations	0	0	0	0	0	0
Transportation Services	0	0	0	0	0	0
Central Services	2,570	21,564	19,451	23,000	2,000	25,000
Other Services	0	0	0	0	0	0
<b>Total Expenditures</b>	543,787	642,716	488,822	655,770	(183,011)	472,759
<b>Other Financing Uses</b>						
Transfers Out	0	0	0	0	0	0
<b>Total Other Financing Uses</b>	0	0	0	0	0	0
<b>Surplus/(Deficit)</b>	72,641	(9,254)	123,661	34,625		(0)
<b>Fund Balances</b>						
Assigned - Vehicles	40,000	40,000	40,000	40,000		40,000
Assigned - Reduce Dist Assess	0	0	0			(50,000)
Assigned - contract buyout						67,500
Unassigned	773,371	764,117	918,592	913,217		809,037
<b>Total Fund Balance</b>	813,371	804,117	958,592	953,217	(86,680)	866,537
<b>Total Expenditures &amp; Fund Balance</b>				1,608,987	(269,691)	1,339,296
<b>Total Appropriation</b>				\$1,608,987		\$1,339,296

**Northwest Colorado BOCES**

FY25/26

General Fund Revenue

	Actuals	Actuals	Actuals	Modified		Budget
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	FY25-26
<b>Local Revenues</b>						
1500 Earnings on Investments	720	7,065	17,264	20,000	4,000	24,000
195X Local Assessments (see note)	470,380	406,706	391,173	464,395	(145,636)	318,759
1930 Sale of Assets	0	0	0	0	0	0
19XX Other Local Revenues - Alt Licensure	80,985	121,880	153,413	194,000	(76,000)	118,000
<b>Total Local Revenues</b>	<b>552,085</b>	<b>535,651</b>	<b>561,850</b>	<b>678,395</b>	<b>(217,636)</b>	<b>460,759</b>
<b>Intermediate Revenue</b>						
Mineral Lease					0	
Other Intermediate Revenue					0	
<b>Total Intermediate Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>State Revenue</b>						
State Equalization					0	
At-Risk Funding					0	
3120 Career & Technical Education					0	
3130 Special Education	0	0	0	0	0	
3140 English Language Proficiency					0	
3141 Colorado Preschool Program					0	
3160 Transportation					0	
3170 Small Attendance Center					0	
3230 Small & Large Rural					0	
3259 Read Act					0	
3898 On-Behalf Payment	37,168		0	0	0	
3899 School to Work Alliance Program	0	0	0	0	0	
Other State Revenue	17,100	87,211	36,018	12,000	0	12,000
<b>Total State Revenues</b>	<b>54,268</b>	<b>87,211</b>	<b>36,018</b>	<b>12,000</b>	<b>0</b>	<b>12,000</b>
<b>Federal Revenue</b>						
ESSER Relief Funds			0	0	0	
3280 Workforce Education	10,075	0		0		0
Other Federal Revenue	0	0	0	0	0	
<b>Total Federal Revenues</b>	<b>10,075</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers/Allocations</b>						
5222 Designated Purpose Grant	0	0	0	0	0	
<b>Total Transfers/Allocations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>	<b>616,428</b>	<b>622,862</b>	<b>597,868</b>	<b>690,395</b>	<b>(217,636)</b>	<b>472,759</b>

NOTE: 1951 Local Assessments includes (not modified)

District Assessment	226,528
District Coop Purchases Revenue	14,000
Meeker Title III Consortium Fee	300
Moffat District Assessment	31,662
Steamboat District Assessment	43,749
Other local assessments	2,520
Total	318,759

District Assessment calculation (not modified)

General Fund Expenditures	450,759
less offsetting revenues	
Interest On Investment	15,000
Alternative Licensure Funds	105,000
Meeker Title III Fee	300
District Coop Purchases	14,000
Moffat District Assessment	31,662
Steamboat District Assessment	43,749
BOCES Grant Writing Grant	12,000
Other Local Assessments	2,520
total offsetting revenues	224,231
District Assessment	226,528

**Northwest Colorado BOCES**

FY25/26

**General Fund Expenditures**

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Modified FY 24-25	Change	Budget FY25-26
<b>Student Support Svcs (21)</b>					0	
01XX Salaries	0	0	39,404	0	0	0
02XX Employee Benefits	0	0	14,349	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Student Support Svcs</b>	0	0	53,753	0	0	0
<b>Instr Staff Support Svcs (22)</b>						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	13,791	43,899	0	33,000	(30,300)	2,700
04XX Property Services	0	0	0	0	0	0
05XX Other Services	2,387	2,506	725	82,000	(38,000)	44,000
06XX Supplies & Materials	12,923	0	18,751	23,000	(500)	22,500
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	17,100	6,756	794	0	3,000	3,000
09XX Other Uses	0	0	0	0	0	0
<b>Total Staff Support Svcs</b>	46,201	53,161	20,270	138,000	(65,800)	72,200
<b>General Administration (23)</b>						
01XX Salaries	126,250	138,690	61,250	61,250	6,250	67,500
02XX Employee Benefits	73,788	40,351	19,195	18,926	2,039	20,965
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	8,861	9,560	8,408	6,000	0	6,000
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	35,414	29,889	0	0	0
08XX Other Objects	2,435	5,311	5,447	5,000	0	5,000
09XX Other Uses	0	0	0	0	0	0
<b>Total General Administration</b>	211,334	229,326	124,189	91,176	8,289	99,465
<b>School Administration (24)</b>						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total School Administration</b>	0	0	0	0	0	0

**Northwest Colorado BOCES**

FY25/26

**General Fund Expenditures**

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Modified FY 24-25	Change	Budget FY25-26
<b>Business Services (25)</b>						
01XX Salaries	138,444	182,644	179,079	221,564	(83,182)	138,382
02XX Employee Benefits	38,377	61,914	63,684	75,296	(19,051)	56,245
03XX Professional Services	65,601	57,998	108,428	75,000	(7,000)	68,000
04XX Property Services	2,912	360	0	0	0	0
05XX Other Services	48,809	39,114	32,158	15,000	(3,000)	12,000
06XX Supplies & Materials	10,872	17,694	5,866	7,000	500	7,500
07XX Equipment	4,125	249	1,805	0	0	0
08XX Other Objects	(25,458)	(96,450)	(119,861)	(40,266)	34,233	(6,033)
09XX Other Uses	0	75,142	0	50,000	(50,000)	0
<b>Total Business Services</b>	<b>283,682</b>	<b>338,665</b>	<b>271,159</b>	<b>403,594</b>	<b>(127,500)</b>	<b>276,094</b>
<b>Maintenance &amp; Operations (26)</b>						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Maintenance &amp; Operations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Student Transportation (27)</b>						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Student Transportation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Central Services (28)</b>						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	2,570	21,564	19,451	23,000	2,000	25,000
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Central Services</b>	<b>2,570</b>	<b>21,564</b>	<b>19,451</b>	<b>23,000</b>	<b>2,000</b>	<b>25,000</b>

**Northwest Colorado BOCES**

FY25/26

**General Fund Expenditures**

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Modified FY 24-25	Change	Budget FY25-26
<b>Community Services (33)</b>						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Community Services</b>	0	0	0	0	0	0
<b>Property Services (4x)</b>						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Property Services</b>	0	0	0	0	0	0
<b>Total Expenditures</b>	543,787	642,716	488,822	655,770	(183,011)	472,759

**Northwest Colorado BOCES**

FY25/26

**General Fund Detail Budgets**

**Program:** 2200 Support Services - Instructional Staff

**Program Description:**

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.

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Modified FY 24-25	Change	Budget FY25-26
<b>Instruct Support Services (22)</b>						
011X Salaries	0	0	0	0	0	0
01XX Supplemental Pay & Stipends	0	0	0	0	0	
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	13,791	43,899	0	33,000	(30,300)	2,700
04XX Property Services	0	0	0	0	0	0
05XX Other Services	2,387	2,506	725	82,000	(38,000)	44,000
06XX Supplies & Materials	12,923	0	18,751	23,000	(500)	22,500
07XX Equipment	0		0	0	0	
08XX Other Objects	17,100	6,756	794	0	3,000	3,000
09XX Other Uses	0	0	0	0	0	
<b>Total Instruct Support Services</b>	<b>46,201</b>	<b>53,161</b>	<b>20,270</b>	<b>138,000</b>	<b>(65,800)</b>	<b>72,200</b>

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Modified FY 24-25	Change	Budget FY25-26
<b>Staff FTE:</b>						
1XX Administrators					0.50	0.50
2XX Teachers (Licensed)						
3XX Non-Teaching Professionals						
4XX Classified - Instructional						
5XX Classified - School Admin						
6XX Classified - Maint, Oper & Trans						
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.50</b>	<b>0.50</b>

**Northwest Colorado BOCES**

FY25/26

**General Fund Detail Budgets**

**Program:** 2300 Support Services - General Administration

**Program Description:**

Activities concerned with establishing and administering policy for operating the BOCES. Do not include the Chief Business Official here, but in Support Services – Business (Program 2500). District Governance Services are also included her which are activities of the elected body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.

	Actuals			Modified		Budget
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	FY25-26
<b>General Administration (23)</b>						
011X Salaries	126,250	138,690	61,250	61,250	6,250	67,500
01XX Supplemental Pay & Stipends	0	0	0	0	0	
02XX Employee Benefits	73,788	40,351	19,195	18,926	2,039	20,965
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	8,861	9,560	8,408	6,000	0	6,000
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	35,414	29,889	0	0	0
08XX Other Objects	2,435	5,311	5,447	5,000	0	5,000
09XX Other Uses	0	0		0	0	
<b>Total General Administration</b>	<b>211,334</b>	<b>229,326</b>	<b>124,189</b>	<b>91,176</b>	<b>8,289</b>	<b>99,465</b>

	Actuals			Modified		Budget
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	FY25-26
<b>Staff FTE:</b>						
1XX Administrators				0.50	0.00	0.50
2XX Teachers (Licensed)						
3XX Non-Teaching Professionals						
4XX Classified - Instructional						
5XX Classified - School Admin						
6XX Classified - Maint, Oper & Trans						
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.50</b>	<b>0.00</b>	<b>0.50</b>

**Northwest Colorado BOCES**

FY25/26

**General Fund Detail Budgets**

**Program:** 2500 Support Services - Business

**Program Description:**

Activities concerned with paying, transporting, exchanging and maintaining goods and services for the school district or BOCES. 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, unless reportable under 2501.

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Modified FY 24-25	Change	Budget FY25-26
<b>Business Services (25)</b>						
01XX Salaries	138,444	182,644	179,079	221,564	(83,182)	138,382
02XX Employee Benefits	38,377	61,914	63,684	75,296	(19,051)	56,245
03XX Professional Services	65,601	57,998	108,428	75,000	(7,000)	68,000
04XX Property Services	2,912	360	0	0	0	0
05XX Other Services	48,809	39,114	32,158	15,000	(3,000)	12,000
06XX Supplies & Materials	10,872	17,694	5,866	7,000	500	7,500
07XX Equipment	4,125	249	1,805	0	0	0
08XX Other Objects	(25,458)	(96,450)	(119,861)	(40,266)	34,233	(6,033)
09XX Other Uses	0	75,142	0	50,000	(50,000)	0
<b>Total Business Services</b>	<b>283,682</b>	<b>338,665</b>	<b>271,159</b>	<b>403,594</b>	<b>(127,500)</b>	<b>276,094</b>

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Modified FY 24-25	Change	Budget FY25-26
<b>Staff FTE:</b>						
1XX Administrators						
2XX Teachers (Licensed)						
3XX Non-Teaching Professionals			1.20	2.00	-0.50	1.50
4XX Classified - Instructional						
5XX Classified - School Admin			1.10	0.00	0.00	
6XX Classified - Maint, Oper & Trans						
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>2.30</b>	<b>2.00</b>	<b>-0.50</b>	<b>1.50</b>

**Northwest Colorado BOCES**

FY25/26

**General Fund Detail Budgets**

**Program:** 2800 Support Services - Central

**Program Description:**

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.

	Actuals			Modified		Budget
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	FY25-26
<b>Central Services (28)</b>						
01XX Salaries	0	0	0	0	0	
01XX Supplemental Pay & Stipends	0	0	0	0	0	
02XX Employee Benefits	0	0	0	0	0	
03XX Professional Services	0	0	0	0	0	
04XX Property Services	0	0	0	0	0	
05XX Other Services	2,570	21,564	19,451	23,000	2,000	25,000
06XX Supplies & Materials	0	0	0	0	0	
07XX Equipment	0	0	0	0	0	
08XX Other Objects	0	0	0	0	0	
09XX Other Uses	0	0	0	0	0	
<b>Total Central Services</b>	<b>2,570</b>	<b>21,564</b>	<b>19,451</b>	<b>23,000</b>	<b>2,000</b>	<b>25,000</b>

	Actuals			Modified		Budget
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	FY25-26
<b>Staff FTE:</b>						
1XX Administrators						
2XX Teachers (Licensed)						
3XX Non-Teaching Professionals						
4XX Classified - Instructional						
5XX Classified - School Admin						
6XX Classified - Maint, Oper & Trans						
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

**Northwest Colorado BOCES**

FY25/26

**General Fund Detail Budgets**

Summary by Program & Object

		<b>FY 24/25 Budget</b>
<b><u>Expenditures by Major Program</u></b>		
<b>0010-2099</b>	Instructional Services	0
<b>21XX</b>	Pupil Services	0
<b>22XX</b>	Instructional Support	72,200
<b>23XX</b>	General Administration	99,465
<b>24XX</b>	School Administration	0
<b>25XX</b>	Business Services	276,094
<b>26XX</b>	Maintenance & Operations	0
<b>27XX</b>	Transportation	0
<b>28XX</b>	Central Services	25,000
<b>29XX</b>	Community Services	0
	Misc Expenses & Transfers	0
	<b>Total Programs</b>	<b>\$472,759</b>
<b><u>Expenditures by Major Account</u></b>		
<b>011X</b>	Salaries	205,882
<b>02XX</b>	Employee Benefits	77,210
<b>03XX</b>	Purchased Services	70,700
<b>04XX</b>	Property. Services	0
<b>05XX</b>	Other Services	87,000
<b>06XX</b>	Supplies & Materials	30,000
<b>07XX</b>	Capital Outlay	0
<b>08XX</b>	Other Expenditures	1,967
<b>09XX</b>	<b>Total Objects</b>	<b>\$472,759</b>

**Staff FTE:**

<b>1XX</b>	Administrators	0.50
<b>2XX</b>	Teachers (Licensed)	0.00
<b>3XX</b>	Non-Teaching Professionals	1.50
<b>4XX</b>	Classified - Instructional	0.00
<b>5XX</b>	Classified - School Admin	0.00
<b>6XX</b>	Classified - Maint, Oper & Trans	0.00
	<b>Total FTE</b>	<b>2.00</b>

Northwest Colorado BOCES

FY25/26

Grant Budgets

# Grant Budgets



**Northwest Colorado BOCES**  
**FY25/26**  
**Designated Purpose Grants Fund (22)**

	Actuals	Actuals	Actuals	Modified	Budget	
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	FY25-26
<b>Beginning Fund Balance</b>						
Other Fund Balance	0	0	13,930	(2,504)	2,504	0
<b>Total Beginning Fund Balance</b>	0	0	13,930	(2,504)	2,504	0
<b>Revenues</b>						
1000 Local Revenue	18,090	23,330	25,265	25,000	10,000	35,000
3000 State Revenue						
3130 ECEA	1,376,390	1,723,691	1,663,668	1,003,855	107,163	1,111,018
3150/						
3228 Gifted and Talented	113,715	116,834	134,419	109,376	624	110,000
3204 Implem State Edc Prior - BOCES	133,159	155,057	165,618	127,467	4,425	131,892
3899 School to Work Alliance Program (SWAP)	0	331,414	345,627	170,100	7,071	177,171
Total State Revenue	1,623,264	2,326,996	2,309,332	1,410,798	119,283	1,530,081
Federal Revenue						
4000 4365 Title IIIA	14,038	15,714	17,283	17,000	1,037	18,037
4048 Perkins	70,855	72,002	67,094	80,000	22,362	102,362
4027/						
6027 IDEA Part B(Special Education)	1,186,940	1,004,985	1,109,735	603,946	(13,262)	590,684
4173/						
6173 IDEA Part B(Preschool)	33,742	25,900	72,730	16,634	(14)	16,620
5411 Investing in Innovation (I3) Fund	0	0	0	0	0	0
4419/						
4418 ESSER	0	109,688	34,118	0	0	0
5181/						
4430 Oth Fed - IDEA Part C, Educ Workforce	0		152,020	0	0	0
Total Federal Funds	1,305,575	1,228,289	1,452,980	717,580	10,123	727,703
<b>Total Revenues</b>	2,946,929	3,578,615	3,787,577	2,153,378	139,406	2,292,784
<b>Total Resources Available</b>	2,946,929	3,578,615	3,801,507	2,150,874	141,910	2,292,784
<b>Expenditures</b>						
0100 Salaries	1,272,677	1,188,779	1,221,466	1,202,276	57,501	1,259,777
0200 Employee Benefits	427,424	397,159	395,075	422,639	42,670	465,309
0300 Professional Services	467,077	282,615	119,109	106,278	53,722	160,000
0400 Property Services	20,198	3,516	5,386	5,500	0	5,500
0500 Other Services	716,124	1,358,370	1,602,633	188,307	56,327	244,634
0600 Supplies & Materials	17,971	50,730	54,102	56,112	2,650	58,762
0700 Equipment	0	0	2,412	14,481	(12,481)	2,000
0800 Other Objects	25,458	283,516	302,898	151,954	(55,152)	96,802
0900 Other Uses	0	0	0	0	0	0
<b>Total Expenditures</b>	2,946,929	3,564,685	3,703,081	2,147,547	145,237	2,292,784
<b>Surplus/(Deficit)</b>	0	13,930	84,496	5,831	(5,831)	0
<b>Fund Balances</b>						
Fund Balance	0	13,930	98,426	3,327	(3,327)	0
<b>Total Ending Fund Balance</b>	0	13,930	98,426	3,327	(3,327)	0
<b>Total Expenditures &amp; Fund Balance</b>				2,150,874	141,910	2,292,784

1000 Administrators	Not Available	Not Available	Not Available	1.40	0.00	1.40
2000 Teachers (Licensed)	Not Available	Not Available	Not Available	12.47	-1.17	11.30
3000 Non-Teaching Professionals	Not Available	Not Available	Not Available	3.02	-0.77	2.25
4000 Classified - School Paraprofessionals	Not Available	Not Available	Not Available	0.00	1.13	1.13
5000 Classified - Admin	Not Available	Not Available	Not Available	0.00	0.00	0.00
Total FTE	0.00	0.00	0.00	16.89	-0.82	16.08

FY2025-2026 UNIFORM BUDGET SUMMARY

District Name: Northwest BOCES District Code: 9095 Adopted Budget Adopted: January 16, 2025		Object Source	10 General Fund	22 Governmental Designated Grants Fund	TOTAL
<b>Beginning Fund Balance (Includes All Reserves)</b>			916,537	-	916,537
<b>Revenues</b>					
Local Sources	1000 - 1999	460,759	35,000	495,759	
Intermediate Sources	2000 - 2999	-	-	-	
State Sources	3000 - 3999	12,000	1,530,081	1,542,081	
Federal Sources	4000 - 4999	-	727,703	727,703	
<b>Total Revenues</b>			472,759	2,292,784	2,765,543
<b>Total Beginning Fund Balance and Reserves</b>			1,389,296	2,292,784	3,682,080
Total Allocations To/From Other Funds	5600,5700, 5800	-	-	-	-
Transfers To/From Other Funds	5200 - 5300	-	-	-	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-	-	-	-
<b>Available Beginning Fund Balance &amp; Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)</b>			1,389,296	2,292,784	3,682,080
<b>Expenditures</b>					
<b>Instruction - Program 0010 to 2099</b>					
Salaries	0100	-	1,259,777	1,259,777	
Employee Benefits, including object 0280	0200	-	465,309	465,309	
Purchased Services	0300,0400, 0500	-	410,134	410,134	
Supplies and Materials	0600	-	58,762	58,762	
Property	0700	-	2,000	2,000	
Other	0800, 0900	-	96,802	96,802	
<b>Total Instruction</b>			-	2,292,784	2,292,784
<b>Supporting Services</b>					
<b>Students - Program 2100</b>					
Salaries	0100	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	
Purchased Services	0300,0400, 0500	-	-	-	
Supplies and Materials	0600	-	-	-	
Property	0700	-	-	-	
Other	0800, 0900	-	-	-	
<b>Total Students</b>			-	-	-
<b>Instructional Staff - Program 2200</b>					
Salaries	0100	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	
Purchased Services	0300,0400, 0500	46,700	-	46,700	
Supplies and Materials	0600	22,500	-	22,500	
Property	0700	-	-	-	
Other	0800, 0900	3,000	-	3,000	
<b>Total Instructional Staff</b>			72,200	-	72,200
<b>General Administration - Program 2300, including Program 2303 and 2304</b>					
Salaries	0100	67,500	-	67,500	
Employee Benefits, including object 0280	0200	20,965	-	20,965	
Purchased Services	0300,0400, 0500	6,000	-	6,000	
Supplies and Materials	0600	-	-	-	
Property	0700	-	-	-	
Other	0800, 0900	5,000	-	5,000	
<b>Total School Administration</b>			99,465	-	99,465
<b>School Administration - Program 2400</b>					
Salaries	0100	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	
Purchased Services	0300,0400, 0500	-	-	-	
Supplies and Materials	0600	-	-	-	
Property	0700	-	-	-	
Other	0800, 0900	-	-	-	
<b>Total School Administration</b>			-	-	-
<b>Business Services - Program 2500, including Program 2501</b>					
Salaries	0100	138,382	-	138,382	
Employee Benefits, including object 0280	0200	56,245	-	56,245	
Purchased Services	0300,0400, 0500	80,000	-	80,000	

FY2025-2026 UNIFORM BUDGET SUMMARY

District Name: Northwest BOCES District Code: 9095 Adopted Budget Adopted: January 16, 2025	Object Source	10 General Fund	22 Governmental Designated Grants Fund	TOTAL
Supplies and Materials	0600	7,500		7,500
Property	0700	-		-
Other	0800, 0900	(6,033)		(6,033)
<b>Total Business Services</b>		276,094	-	276,094
<b>Operations and Maintenance - Program 2600</b>				
Salaries	0100	-		-
Employee Benefits, including object 0280	0200	-		-
Purchased Services	0300,0400,			
	0500	-		-
Supplies and Materials	0600	-		-
Property	0700	-		-
Other	0800, 0900	-		-
<b>Total Operations and Maintenance</b>		-	-	-
<b>Student Transportation - Program 2700</b>				
Salaries	0100	-		-
Employee Benefits, including object 0280	0200	-		-
Purchased Services	0300,0400,			
	0500	-		-
Supplies and Materials	0600	-		-
Property	0700	-		-
Other	0800, 0900	-		-
<b>Total Student Transportation</b>		-	-	-
<b>Central Support - Program 2800, including Program 2801</b>				
Salaries	0100	-		-
Employee Benefits, including object 0280	0200	-		-
Purchased Services	0300,0400,			
	0500	25,000		25,000
Supplies and Materials	0600	-		-
Property	0700	-		-
Other	0800, 0900	-		-
<b>Total Central Support</b>		25,000	-	25,000
<b>Other Support - Program 2900</b>				
Salaries	0100	-		-
Employee Benefits, including object 0280	0200	-		-
Purchased Services	0300,0400,			
	0500	-		-
Supplies and Materials	0600	-		-
Property	0700	-		-
Other	0800, 0900	-		-
<b>Total Other Support</b>		-	-	-
<b>Food Service Operations - Program 3100</b>				
Salaries	0100	-		-
Employee Benefits, including object 0280	0200	-		-
Purchased Services	0300,0400,			
	0500	-		-
Supplies and Materials	0600	-		-
Property	0700	-		-
Other	0800, 0900	-		-
<b>Total Other Support</b>		-	-	-
<b>Enterprise Operations - Program 3200</b>				
Salaries	0100	-		-
Employee Benefits, including object 0280	0200	-		-
Purchased Services	0300,0400,			
	0500	-		-
Supplies and Materials	0600	-		-
Property	0700	-		-
Other	0800, 0900	-		-
<b>Total Enterprise Operations</b>		-	-	-
<b>Community Services - Program 3300</b>				
Salaries	0100	-		-
Employee Benefits, including object 0280	0200	-		-
Purchased Services	0300,0400,			
	0500	-		-
Supplies and Materials	0600	-		-
Property	0700	-		-
Other	0800, 0900	-		-
<b>Total Community Services</b>		-	-	-
<b>Education for Adults - Program 3400</b>				
Salaries	0100	-		-
Employee Benefits, including object 0280	0200	-		-

**FY2025-2026 UNIFORM BUDGET SUMMARY**

District Name: Northwest BOCES District Code: 9095 Adopted Budget Adopted: January 16, 2025	Object Source	10 General Fund	22 Governmental Designated Grants Fund	TOTAL
Purchased Services	0300,0400, 0500			-
Supplies and Materials	0600			-
Property	0700			-
Other	0800, 0900			-
<b>Total Education for Adults Services</b>		-	-	-
<b>Total Supporting Services</b>		472,759	-	472,759
<b>Property - Program 4000</b>				
Salaries	0100	-		-
Employee Benefits, including object 0280	0200	-		-
Purchased Services	0300,0400, 0500			-
Supplies and Materials	0600			-
Property	0700			-
Other	0800, 0900			-
<b>Total Property</b>		-	-	-
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>				
Salaries	0100			-
Employee Benefits, including object 0280	0200			-
Purchased Services	0300,0400, 0500			-
Supplies and Materials	0600			-
Property	0700			-
Other	0800, 0900			-
<b>Total Other Uses</b>		-	-	-
<b>Total Expenditures</b>		472,759	2,292,784	2,765,543
<b>APPROPRIATED RESERVES</b>				
Other Reserved Fund Balance (9900)	0840			-
Other Restricted Reserves (932X)	0840			-
Reserved Fund Balance (9100)	0840			-
District Emergency Reserve (9315)	0840			-
Reserve for TABOR 3% (9321)	0840			-
Reserve for TABOR - Multi-Year Obligations (9322)	0840			-
<b>Total Reserves</b>		-	-	-
<b>Total Expenditures and Reserves</b>		472,759	2,292,784	2,765,543
<b>BUDGETED ENDING FUND BALANCE</b>				
Non-spendable fund balance (9900)	6710			-
Restricted fund balance (9900)	6720			-
TABOR 3% emergency reserve (9321)	6721			-
TABOR multi year obligations (9322)	6722			-
District emergency reserve (letter of credit or real estate) (9323)	6723			-
Colorado Preschool Program (CPP) (9324)	6724			-
Risk-related / restricted capital reserve (9326)	6726			-
BEST capital renewal reserve (9327)	6727			-
Total program reserve (9328)	6728			-
Committed fund balance (9900)	6750			-
Committed fund balance (15% limit) (9200)	6750			-
Assigned fund balance (9900)	6760	57,500		57,500
Unassigned fund balance (9900)	6770	809,037		809,037
Net investment in capital assets (9900)	6790			-
Restricted net position (9900)	6791			-
Unrestricted net position (9900)	6792			-
<b>Total Ending Fund Balance</b>		866,537	-	866,537
<b>Total Available Beginning Fund Balance &amp; Revenues Less Total Expenditures &amp; Reserves Less Ending Fund Balance (Shall Equal Zero (0))</b>		50,000	0	50,000
Use of a portion of beginning fund balance resolution required?		Yes	No	Yes

**Northwest Colorado BOCES**

**Budget by Grant (\$)**

	ECEA State SPED	IDEA Fed SPED	Title III	SWAP	Carl Perkins	1345 BOCES Regional	Gifted & Talented	
	SRE 02	SRE 03	SRE 04	SRE 05	SRE 08	SRE 09	SRE 11	Total
<b>General HS Education (0030)</b>								
01XX Salaries								0
02XX Employee Benefits								0
03XX Purch Svcs								0
05XX Other Exp					98,097			98,097
06XX Supplies & Materials								0
07XX Capital Outlay								0
08XX Other Exp					4,265			4,265
Total Gen HS Inst	0	0	0	0	102,362	0	0	102,362
<b>Gifted and Talented Education (0070)</b>								
01XX Salaries								0
02XX Employee Benefits								0
03XX Purch Svcs								0
05XX Other Exp							57,000	57,000
06XX Supplies & Materials							13,462	13,462
07XX Capital Outlay								0
Total GT Inst	0	0	0	0	0	0	70,462	70,462
<b>Special Education (17)</b>								
01XX Salaries	310,100	87,664						397,764
02XX Employee Benefits	126,273	31,330						157,603
03XX Purch Svcs								0
04XX Property Svcs								0
05XX Other Exp	40,000							40,000
06XX Supplies & Materials								0
07XX Capital Outlay	2,000							2,000
08XX Other Exp								0
Total SPED Inst	478,373	118,993	0	0	0	0	0	597,366
<b>Student Support Services (21)</b>								
01XX Salaries	150,670	343,307		66,750			32,184	592,911
02XX Employee Benefits	56,594	128,319		26,335			7,354	218,603
03XX Purch Svcs	156,000			1,000				157,000
04XX Property Svcs	5,500							5,500
05XX Other Exp	12,000		18,037	5,600				35,637
06XX Supplies & Materials	35,000			5,000				40,000
07XX Non-Capital Equipment				0				0
08XX Other Exp				72,486				72,486
Total Student Support Serv	415,764	471,627	18,037	177,171	0	0	39,538	1,122,136
<b>Instruct Support Services (22)</b>								
01XX Salaries	183,723					85,380		269,103
02XX Employee Benefits	64,658					24,445		89,103
03XX Purch Svcs						3,000		3,000
05XX Other Exp	3,500					10,400		13,900
06XX Supplies & Materials						5,300		5,300
07XX Capital Outlay								0
08XX Other Exp	0	16,684				3,367		20,051
Total Instruct Support Serv	251,882	16,684	0	0	0	131,892	0	400,458
<b>Business Services (25)</b>								
01XX Salaries								0
02XX Employee Benefits								0
03XX Purch Svcs								0
05XX Other Exp								0
06XX Supplies & Materials								0
07XX Capital Outlay								0
08XX Other Exp								0
Total Business Serv	0	0	0	0	0	0	0	0
<b>Total Budget</b>	<b>1,146,018</b>	<b>607,304</b>	<b>18,037</b>	<b>177,171</b>	<b>102,362</b>	<b>131,892</b>	<b>110,000</b>	<b>2,292,784</b>

**Northwest Colorado BOCES**  
Staffing by Grant (FTE)

Enrollment	ECEA State SPED	IDEA Fed SPED	Title III	SWAP	Carl Perkins	1345 BOCES Regional	Gifted & Talented	
	SRE 02	SRE 03	SRE 04	SRE 05	SRE 08	SRE 09	SRE 11	Total
<b>General HS Education (0030)</b>								
2XX Teachers & Licensed Staff								0.00
4XX Classified - School Parapros								0.00
Total Gen HS Inst	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Gifted and Talented Education (0070)</b>								
2XX Teachers & Licensed Staff								0.00
4XX Classified - School Parapros								0.00
Total GT Inst	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Special Education (17)</b>								
2XX Teachers & Licensed Staff	4.20	1.00						5.20
4XX Classified - School Parapros	1.00							1.00
Total SPED Inst	5.20	1.00	0.00	0.00	0.00	0.00	0.00	6.20
<b>Student Support Services (21)</b>								
2XX Teachers & Licensed Staff	1.00	4.50				0.50		6.00
3XX Non-Teaching Professionals				1.00		0.50	0.25	1.75
4XX Classified - School Parapros	0.13							0.13
5XX Classified - Admin								0.00
Total Student Support Serv	1.13	4.50	0.00	1.00	0.00	1.00	0.25	7.88
<b>Instruct Support Services (22)</b>								
1XX Administrators	1.40							1.40
2XX Teachers & Licensed Staff						0.10		0.10
3XX Non-Teaching Professionals	0.50							0.50
5XX Classified - Admin								0.00
Total Instruct Support Serv	1.90	0.00	0.00	0.00	0.00	0.10	0.00	2.00
<b>Total Budget</b>	<b>8.23</b>	<b>5.50</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.10</b>	<b>0.25</b>	<b>16.08</b>

**Northwest Colorado BOCES**

**FY25/26**

**Staffing Detail**

<b>Position</b>	<b>FTE</b>	<b>Salary</b>	<b>0.2285 Pera/Med</b>	<b>Insurances</b>	<b>District Shr Benefits</b>	<b>Total Compensation</b>
Gifted and Talented Coordinator	0.25	32184	7,354		7,354	39,538
School Psychologist	1.00	86500	19,765	11,083	30,848	117,348
Teacher of the Deaf	0.70	46725	10,677	11,083	21,760	68,485
Speech/Language Pathologist	1.00	85125	19,451	11,083	30,534	115,659
Speech/Language Pathologist	1.00	68050	15,549	11,083	26,632	94,682
Occupational Therapist	1.00	69125	15,795	11,083	26,878	96,003
School Psychologist	1.00	78250	17,880	11,083	28,963	107,213
Speech/Language Pathologist	1.00	76825	17,555	11,083	28,638	105,463
Occupational Therapist	1.00	75600	17,275	11,083	28,358	103,958
School Psychologist	1.00	83950	19,183	11,083	30,266	114,216
Speech/Language Pathologist	1.00	79275	18,114	11,083	29,197	108,472
Speech/Language Pathologist	0.50	33375	7,626	11,083	18,709	52,084
Teacher of the Visually Impaired	hourly	8280	1,892		1,892	10,172
Support Specialist	1.00	50000	11,425	11,083	22,508	72,508
Support Specialist	hourly	6400	1,462		1,462	7,862
Exec and Special Ed Director	1.00	135000	34,897	11,083	45,980	180,980
Assistant Special Ed Director	1.00	94723	21,644	11,083	32,727	127,450
Finance and HR Director	1.00	102000	23,307	11,083	34,390	136,390
Office Manager and Data Respondent	1.00	72765	16,627	11,083	27,710	100,474
SWAP Coordinator	1.00	74519	17,028	11,083	28,111	102,630
Professional Learning Coordinator	0.50	34880	7,970		7,970	42,850
BOCES Program Coordinator	1.00	70000	15,995	11,083	27,078	97,078
	17.95		338,471	199,494	537,965	2,001,516