



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

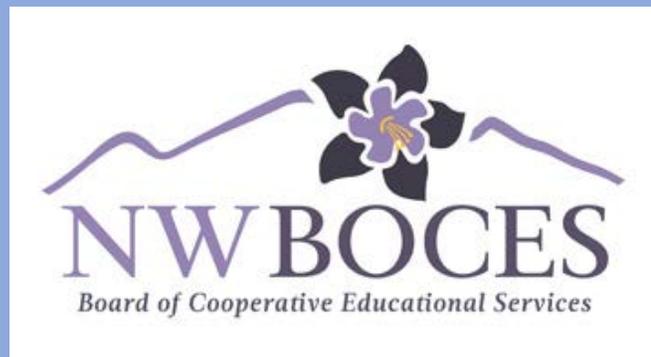
Changes in Fund Balance Reserve

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
-----------------	-----------------

Revenue Assumptions		
----------------------------	--	--

October FTE Pupil Count		
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
 December FTE SPED Count		
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		
--------------------------------	--	--

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.

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

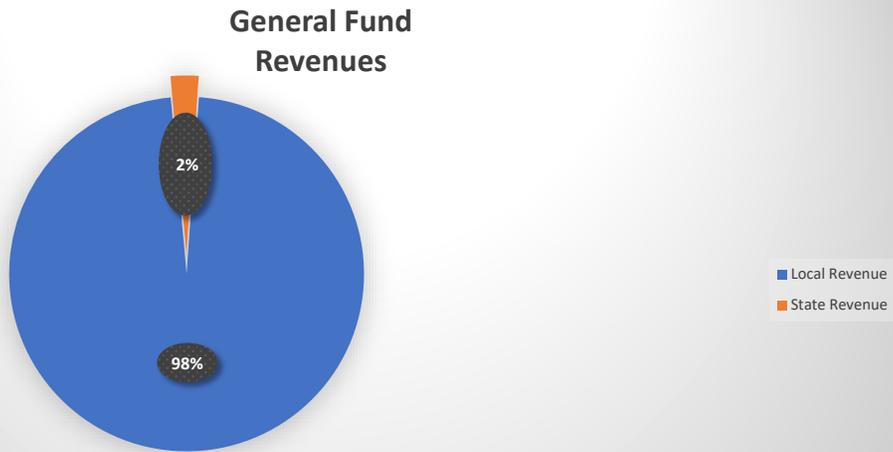
DATE

Northwest Colorado BOCES

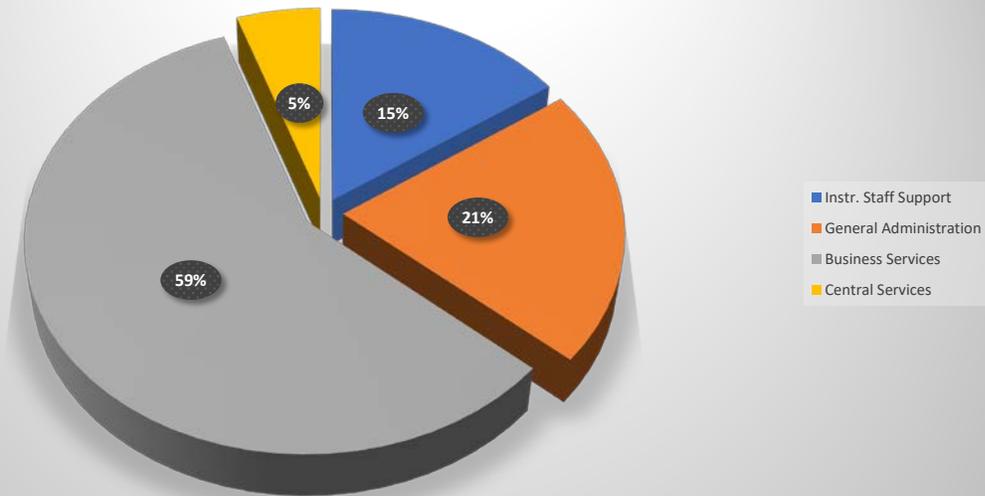
FY25/26

General Fund

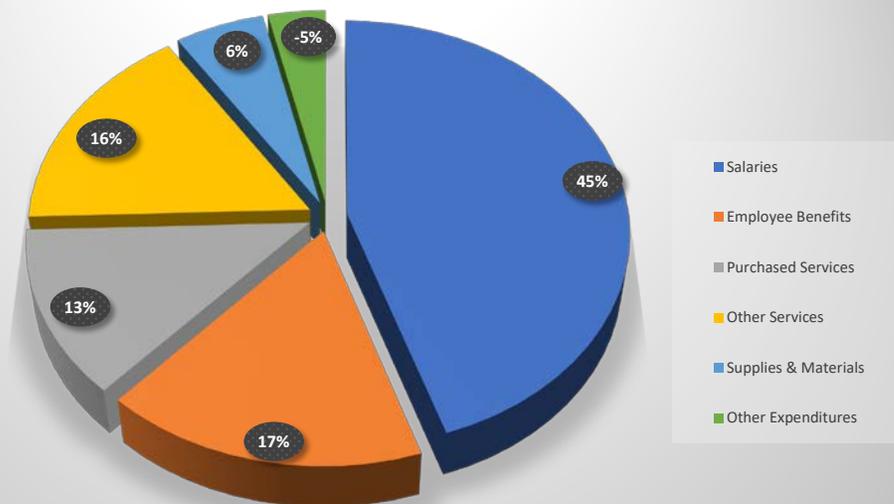
General Fund Revenues



General Fund 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
Beginning Fund Balance						
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
Total Beginning Fund Balance	740,730	813,371	844,117	958,592	0	916,537
Revenues						
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
Total Revenues	616,428	633,462	612,483	690,395	(217,636)	472,759
Total Resources Available	1,357,158	1,446,833	1,456,600	1,648,987	(217,636)	1,389,296
Expenditures						
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
Total Expenditures	543,787	642,716	488,822	655,770	(183,011)	472,759
Other Financing Uses						
Transfers Out	0	0	0	0	0	0
Total Other Financing Uses	0	0	0	0	0	0
Surplus/(Deficit)	72,641	(9,254)	123,661	34,625		(0)
Fund Balances						
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
Total Fund Balance	813,371	804,117	958,592	953,217	(86,680)	866,537
Total Expenditures & Fund Balance				1,608,987	(269,691)	1,339,296
Total Appropriation				\$1,608,987		\$1,339,296

Northwest Colorado BOCES

FY25/26

General Fund Revenue

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Modified FY 24-25	Change	Budget FY25-26
Local Revenues						
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	
19XX Other Local Revenues - Alt Licensure	80,985	121,880	153,413	194,000	(76,000)	118,000
						0
Total Local Revenues	552,085	535,651	561,850	678,395	(217,636)	460,759
Intermediate Revenue						
Mineral Lease					0	
Other Intermediate Revenue					0	
Total Intermediate Revenue	0	0	0	0	0	0
State Revenue						
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
Total State Revenues	54,268	87,211	36,018	12,000	0	12,000
Federal Revenue						
ESSER Relief Funds			0	0	0	
3280 Workforce Education	10,075	0	0	0	0	0
Other Federal Revenue	0	0	0	0	0	
Total Federal Revenues	10,075	0	0	0	0	0
Transfers/Allocations						
5222 Designated Purpose Grant	0	0	0	0	0	
Total Transfers/Allocations	0	0	0	0	0	0
Total Revenues	616,428	622,862	597,868	690,395	(217,636)	472,759

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
Student Support Svcs (21)					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
Total Student Support Svcs	0	0	53,753	0	0	0
Instr Staff Support Svcs (22)						
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
Total Staff Support Svcs	46,201	53,161	20,270	138,000	(65,800)	72,200
General Administration (23)						
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
Total General Administration	211,334	229,326	124,189	91,176	8,289	99,465
School Administration (24)						
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
Total School Administration	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
Business Services (25)						
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
Total Business Services	283,682	338,665	271,159	403,594	(127,500)	276,094
Maintenance & Operations (26)						
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
Total Maintenance & Operations	0	0	0	0	0	0
Student Transportation (27)						
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
Total Student Transportation	0	0	0	0	0	0
Central Services (28)						
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
Total Central Services	2,570	21,564	19,451	23,000	2,000	25,000

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
Community Services (33)						
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
Total Community Services	0	0	0	0	0	0
Property Services (4x)						
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
Total Property Services	0	0	0	0	0	0
Total Expenditures	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
Instruct Support Services (22)						
011X Salaries	0	0	0	0	0	0
01XX Supplemental Pay & Stipends	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
Total Instruct Support Services	46,201	53,161	20,270	138,000	(65,800)	72,200

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Modified FY 24-25	Change	Budget FY25-26
Staff FTE:						
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						
Total FTE	0.00	0.00	0.00	0.00	0.50	0.50

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 FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Modified FY 24-25	Change	Budget FY25-26
General Administration (23)						
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	
Total General Administration	211,334	229,326	124,189	91,176	8,289	99,465

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Modified FY 24-25	Change	Budget FY25-26
Staff FTE:						
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						
Total FTE	0.00	0.00	0.00	0.50	0.00	0.50

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
Business Services (25)						
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
Total Business Services	283,682	338,665	271,159	403,594	(127,500)	276,094

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Modified FY 24-25	Change	Budget FY25-26
Staff FTE:						
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						
Total FTE	0.00	0.00	2.30	2.00	-0.50	1.50

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
Central Services (28)						
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	
Total Central Services	2,570	21,564	19,451	23,000	2,000	25,000

	Actuals			Modified		Budget
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	FY25-26
Staff FTE:						
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

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

Staff FTE:

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

Northwest Colorado BOCES

FY25/26

Grant Budgets

Grant Budgets



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

	Actuals			Modified		Budget
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change	FY25-26
Beginning Fund Balance						
Other Fund Balance	0	0	13,930	(2,504)	2,504	0
Total Beginning Fund Balance	0	0	13,930	(2,504)	2,504	0
Revenues						
1XXX Local Revenue	18,090	23,330	25,265	25,000	10,000	35,000
3XXX 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						
4XXX 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
Total Revenues	2,946,929	3,578,615	3,787,577	2,153,378	139,406	2,292,784
Total Resources Available	2,946,929	3,578,615	3,801,507	2,150,874	141,910	2,292,784
Expenditures						
01XX Salaries	1,272,677	1,188,779	1,221,466	1,202,276	57,501	1,259,777
02XX Employee Benefits	427,424	397,159	395,075	422,639	42,670	465,309
03XX Professional Services	467,077	282,615	119,109	106,278	53,722	160,000
04XX Property Services	20,198	3,516	5,386	5,500	0	5,500
05XX Other Services	716,124	1,358,370	1,602,633	188,307	56,327	244,634
06XX Supplies & Materials	17,971	50,730	54,102	56,112	2,650	58,762
07XX Equipment	0	0	2,412	14,481	(12,481)	2,000
08XX Other Objects	25,458	283,516	302,898	151,954	(55,152)	96,802
09XX Other Uses	0	0	0	0	0	0
Total Expenditures	2,946,929	3,564,685	3,703,081	2,147,547	145,237	2,292,784
Surplus/(Deficit)	0	13,930	84,496	5,831	(5,831)	0
Fund Balances						
Fund Balance	0	13,930	98,426	3,327	(3,327)	0
Total Ending Fund Balance	0	13,930	98,426	3,327	(3,327)	0
Total Expenditures & Fund Balance				2,150,874	141,910	2,292,784

1XX Administrators	Not Available	Not Available	Not Available	1.40	0.00	1.40
2XX Teachers (Licensed)	Not Available	Not Available	Not Available	12.47	-1.17	11.30
3XX Non-Teaching Professionals	Not Available	Not Available	Not Available	3.02	-0.77	2.25
4XX Classified - School Parapros	Not Available	Not Available	Not Available	0.00	1.13	1.13
5XX 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
Beginning Fund Balance (Includes All Reserves)			916,537	-	916,537
Revenues					
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	
Total Revenues			472,759	2,292,784	2,765,543
Total Beginning Fund Balance and Reserves			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	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			1,389,296	2,292,784	3,682,080
Expenditures					
Instruction - Program 0010 to 2099					
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	
Total Instruction			-	2,292,784	2,292,784
Supporting Services					
Students - Program 2100					
Salaries	0100	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	
Purchased Services	0300,0400, 0500	-	-	-	
Supplies and Materials	0600	-	-	-	
Property	0700	-	-	-	
Other	0800, 0900	-	-	-	
Total Students			-	-	-
Instructional Staff - Program 2200					
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	
Total Instructional Staff			72,200	-	72,200
General Administration - Program 2300, including Program 2303 and 2304					
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	
Total School Administration			99,465	-	99,465
School Administration - Program 2400					
Salaries	0100	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	
Purchased Services	0300,0400, 0500	-	-	-	
Supplies and Materials	0600	-	-	-	
Property	0700	-	-	-	
Other	0800, 0900	-	-	-	
Total School Administration			-	-	-
Business Services - Program 2500, including Program 2501					
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)
Total Business Services		276,094	-	276,094
Operations and Maintenance - Program 2600				
Salaries	0100	-		-
Employee Benefits, including object 0280	0200	-		-
Purchased Services	0300,0400,			
	0500	-		-
Supplies and Materials	0600	-		-
Property	0700	-		-
Other	0800, 0900	-		-
Total Operations and Maintenance		-	-	-
Student Transportation - Program 2700				
Salaries	0100	-		-
Employee Benefits, including object 0280	0200	-		-
Purchased Services	0300,0400,			
	0500	-		-
Supplies and Materials	0600	-		-
Property	0700	-		-
Other	0800, 0900	-		-
Total Student Transportation		-	-	-
Central Support - Program 2800, including Program 2801				
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	-		-
Total Central Support		25,000	-	25,000
Other Support - Program 2900				
Salaries	0100	-		-
Employee Benefits, including object 0280	0200	-		-
Purchased Services	0300,0400,			
	0500	-		-
Supplies and Materials	0600	-		-
Property	0700	-		-
Other	0800, 0900	-		-
Total Other Support		-	-	-
Food Service Operations - Program 3100				
Salaries	0100	-		-
Employee Benefits, including object 0280	0200	-		-
Purchased Services	0300,0400,			
	0500	-		-
Supplies and Materials	0600	-		-
Property	0700	-		-
Other	0800, 0900	-		-
Total Other Support		-	-	-
Enterprise Operations - Program 3200				
Salaries	0100	-		-
Employee Benefits, including object 0280	0200	-		-
Purchased Services	0300,0400,			
	0500	-		-
Supplies and Materials	0600	-		-
Property	0700	-		-
Other	0800, 0900	-		-
Total Enterprise Operations		-	-	-
Community Services - Program 3300				
Salaries	0100	-		-
Employee Benefits, including object 0280	0200	-		-
Purchased Services	0300,0400,			
	0500	-		-
Supplies and Materials	0600	-		-
Property	0700	-		-
Other	0800, 0900	-		-
Total Community Services		-	-	-
Education for Adults - Program 3400				
Salaries	0100	-		-
Employee Benefits, including object 0280	0200	-		-

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			-
Total Education for Adults Services		-	-	-
Total Supporting Services		472,759	-	472,759
Property - Program 4000				
Salaries	0100	-		-
Employee Benefits, including object 0280	0200	-		-
Purchased Services	0300,0400, 0500			-
Supplies and Materials	0600			-
Property	0700			-
Other	0800, 0900			-
Total Property		-	-	-
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure				
Salaries	0100			-
Employee Benefits, including object 0280	0200			-
Purchased Services	0300,0400, 0500			-
Supplies and Materials	0600			-
Property	0700			-
Other	0800, 0900			-
Total Other Uses		-	-	-
Total Expenditures		472,759	2,292,784	2,765,543
APPROPRIATED RESERVES				
Other Reserved Fund Balance (9900)	0840			-
Other Restricted Reserves (932X)	0840			-
Reserved Fund Balance (9100)	0840			-
District Emergency Reserve (9315)	0840			-
Reserve for TABOR 3% (9321)	0840			-
Reserve for TABOR - Multi-Year Obligations (9322)	0840			-
Total Reserves		-	-	-
Total Expenditures and Reserves		472,759	2,292,784	2,765,543
BUDGETED ENDING FUND BALANCE				
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			-
Total Ending Fund Balance		866,537	-	866,537
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		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
General HS Education (0030)								
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
Gifted and Talented Education (0070)								
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
Special Education (17)								
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
Student Support Services (21)								
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
Instruct Support Services (22)								
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
Business Services (25)								
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
Total Budget	1,146,018	607,304	18,037	177,171	102,362	131,892	110,000	2,292,784

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
General HS Education (0030)								
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
Gifted and Talented Education (0070)								
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
Special Education (17)								
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
Student Support Services (21)								
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
Instruct Support Services (22)								
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
Total Budget	8.23	5.50	0.00	1.00	0.00	1.10	0.25	16.08