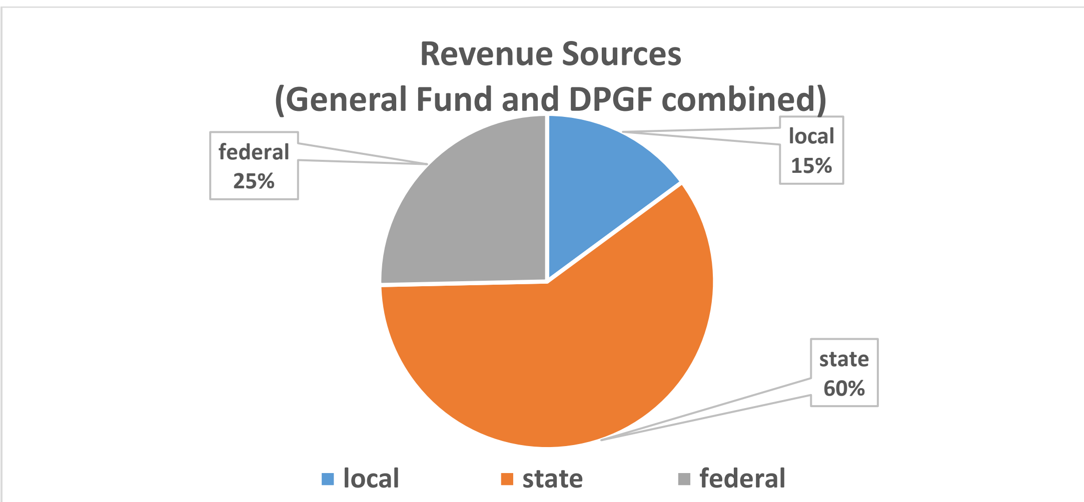
FY27 Budget Narrative – 5.21.26

1. The FY27 appropriation is approximately $3.65M as compared to the FY26 appropriation of $3.63M. Continuing the practice started last year, items in this narrative that are directly linked to the strategic plan are noted with the plan element in parentheses. Plan elements are described and labeled in the chart at the end of this narrative. (SP1.SG1.1)

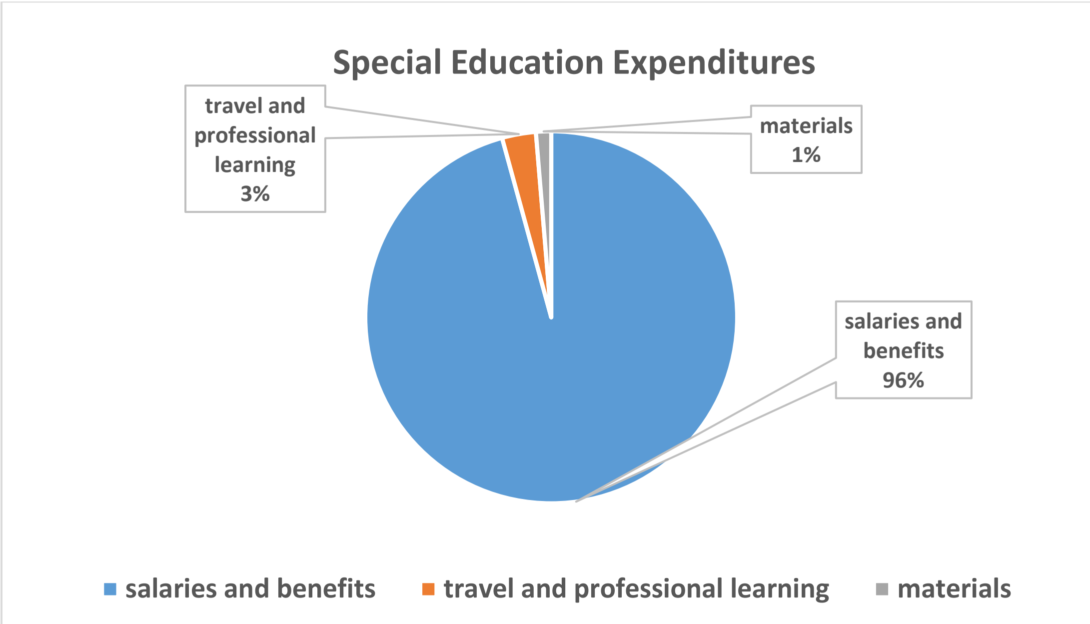
2. ECEA (state special education funding) and IDEA (federal special education funding) revenue budgets are flat on a per student basis. The number of students funded decreased by 16. District assessment and other local revenue is stable as compared to FY26. The chart below describes BOCES revenue sources.



3. Given the substantial base (13.5%) and step (1.5%) increases in the East Grand School District FY27 salary schedule, BOCES leadership determined the need to create a BOCES-specific SSP salary schedule. The draft schedule, with a 4% base increase and 2% step increase, forms the basis for SSP salaries included in this preliminary budget (SP1).

4. This budget reflects use of approximately $170,000 of the ECEA carryforward balance of $477,000. This amount is attributed to salary and benefits increases for SSPs and Special Education administrators. A plan for use of these carryforward funds for the next two years (FY28 and FY29) is drafted. This plan includes subsequent modest salary increases and expected health care premium increases. In the third year, these funds will only cover about one-half of the forecast deficit. However, there are some anticipated retirements that may reduce salary and benefits expenditures. Obviously, there is ongoing review of this situation and planning for managing a potential continued decline in student counts and the depletion of these carryforward funds. (SP1)

5. Special Education expenditures are described in the chart below. Not surprisingly, the largest portion is salaries and benefits. (SP2.SG2.3)



6. Health insurance premiums increased by 13.5%. This budget retains the same level of employer contributions as in previous years. (SP1)

7. The total number of positions is one less than in FY26. One position was eliminated as a result of hiring an in-person school psychologist for the east side. (SP1)

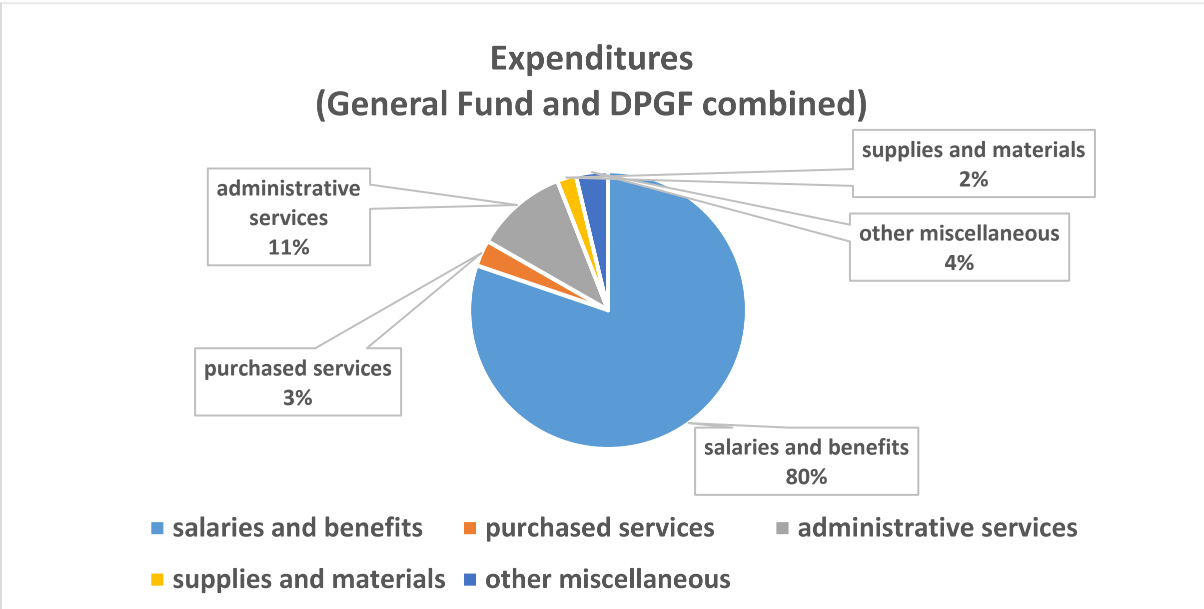
8. The Alternative Licensure revenue budget is about $50,000 less than the actual FY26 revenue. Various factors contribute to this, including some district staffing reductions and continued challenges in recruiting teachers in our region when there are openings. Expenses are concurrently reduced and some salary and benefits expenditures must be covered by the BOCES Regional Grant Fund. This source of revenue is the most unpredictable in the BOCES budget. (SP1.SG2.1)

9. In an effort to retain consistent district assessments and acknowledge a very challenging state school funding year, a contribution of $75,000 from the general fund balance is reducing district assessments this year. The Board must approve a resolution to use the fund balance in this way. This recent approach will be carefully analyzed to ensure the BOCES retains an appropriate fund balance per Board policy and responsible fiscal practices. (SP1)

10. In the General Fund, program code 2200 (Instructional Support), again explicitly includes Alternative Licensure expenditures. (SP1.SG1.2)

11. BOCES Regional Grant Fund expenditures are allocated to general professional learning programs, with some Alternative Licensure expenditures included due to reduced program revenue. (SP1.SG1.3, SP2.SG2.4)

12. The chart below describes overall BOCES expenditures by program category. As noted above with regard to special education expenditures, the largest portion is salaries and benefits. Because most operational expenditures are funded through the General Fund, the overall percentage of salaries and benefits is lower than Special Education salaries and benefits alone.



<u>Strategic Plan Elements</u>

SP 1: Stewardship of resources	**SP2: Continuous improvement**	**SP3:Systems for collaborative work**
SG1: optimize	SG1: collect data	SG1:communication
1. Tie budget to plan items	1. Professional Learning pilot data	1. Quarterly CST report
2. Assess Alt License costs	2. Perkins consortium feedback	2. Professional Learning newsletter
3. Evaluate BOCES Regional expenditures	3. AU determinations review	3. Website calendar
		4. Preschool Directors
SG2: efficiency	SG2: informed decisions	SG2: flexible structures
1. Earlier Alt License onboarding	1. Professional Learning program changes	1. Modify Alt License modules
2. New website functionality	2. Perkins process improvement	2. Use of technology
	3. Special Ed improvements	
	4. SDI PD	

Northwest Colorado BOCES

Preliminary Budget

FY 26/27

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

5/21/2026

Northwest Colorado BOCES

Preliminary Budget

Budget Development Assumptions

FY 26/27

	FY 25/26	FY 26/27
Revenue Assumptions		
October FTE Pupil Count		
West Grand	417	417
East Grand	1227	1233
North Park	143	151
Hayden	417	420
South Routt	316	316
	2520	2537
December FTE SPED Count		
West Grand	56	57
East Grand	192	179
North Park	23	22
Hayden	62	57
South Routt	38	40
	371	355

	FY 25/26	FY 26/27
Expenditure Assumptions		
BOCES Contribution Employee Insurance Premiums FTE .5>	$11,000	$12,400
Employer PERA Contribution	21.40%	21.40%
Medicare Employer Contribution	1.45%	1.45%

Northwest Colorado BOCES

Preliminary Budget

Appropriation Resolution

FY 26/27

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 Adopted Budget for the ensuing fiscal year beginning July 1, 2026 and ending June 30, 2027.

FUND	APPROPRIATION AMOUNT
General Fund	
General Fund	1,297,604
Special Revenue Funds	
Designated Purpose Grants Fund	2,347,708
Total Appropriation	$3,645,312

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 2026-27 Beginning Fund Balance for the following funds:

$75,000 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

18-Jun-26

DATE

General Fund Statements

NW BOCES
Board of Cooperative Educational Services

Northwest Colorado BOCES
FY26/27
General Fund

	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Modified FY25-26	Change	Budget FY26-27
Beginning Fund Balance						
Assigned - Vehicles	40,000	40,000	40,000	40,000	0	40,000
Assigned - contract buyout	0	0		67,500	0	67,500
Unassigned	773,371	804,117	881,912	856,476	0	806,476
Total Beginning Fund Balance	813,371	844,117	921,912	963,976	0	913,976
Revenues						
Local Revenue	535,651	561,850	642,983	460,759	(14,131)	446,628
Intermediate Revenue	10,600	14,615	0	0	0	0
State Revenue	87,211	36,018	12,000	12,000	0	12,000
Federal Revenue	0	0	0	0	0	0
Transfers/Allocations	0	0	0	0	0	0
Total Revenues	633,462	612,483	654,983	472,759	(14,131)	458,628
Total Resources Available	1,446,833	1,456,600	1,657,705	1,436,735	(14,131)	1,372,604
Expenditures						
Pupil Services	0	53,753	21,398	0	0	0
Instr. Staff Support	53,161	20,270	130,572	72,200	11,950	84,150
General Administration	229,326	124,189	100,853	99,465	6,602	106,067
School Administration	0	0	0	0	0	0
Business Services	338,665	271,159	340,450	276,094	(32,683)	243,411
Maintenance & Operations	0	0	0	0	0	0
Transportation Services	0	0	0	0	0	0
Central Services	21,564	19,451	19,646	25,000	0	25,000
Other Services	0	0	0	0	0	0
Total Expenditures	642,716	488,822	612,919	472,759	(14,131)	458,628
Other Financing Uses						
Transfers Out	0	0	0	0	0	0
Total Other Financing Uses	0	0	0	0	0	0
Surplus/(Deficit)	(9,254)	123,661	42,064	0		0
Fund Balances						
Assigned - Vehicles	40,000	40,000	40,000	40,000		40,000
Assigned - Reduce Dist Assess	0	0		(50,000)		(75,000)
Assigned - contract buyout				67,500		67,500
Unassigned	764,117	918,592	923,976	856,476		806,476
Total Fund Balance	804,117	958,592	963,976	913,976	(75,000)	838,976
Total Expenditures & Fund Balance				1,386,735	(89,131)	1,297,604
Total Appropriation				$1,386,735		$1,297,604

Northwest Colorado BOCES
FY26/27
General Fund Revenue

	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Modified FY25-26	Change	Budget FY26-27
Local Revenues						
1500 Earnings on Investments	720	7,065	17,264	24,000	1,000	25,000
195X Local Assessments (see note)	470,380	406,706	391,173	318,759	32,719	351,478
1930 Sale of Assets	0	0	0	0	0	
19XX Other Local Revenues - Alt Licensure	80,985	121,880	153,413	118,000	(47,850)	70,150
						0
Total Local Revenues	552,085	535,651	561,850	460,759	(14,131)	446,628
Intermediate Revenue						
Mineral Lease					0	
Other Intermediate Revenue					0	
Total Intermediate Revenue	0	0	0	0	0	0
State Revenue						
3898 On-Behalf Payment	37,168		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
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	472,759	(14,131)	458,628

NOTE: 1951 Local Assessments includes

District Assessment	269,378
Meeker Title III Consortium Fee	300
District Coop Purchases Revenue	14,000
Moffat District Assessment	27,915
Steamboat District Assessment	39,885
Total	351,478

District Assessment calculation

General Fund Expenditures	458,628
less offsetting revenues	
Interest On Investment	25,000
Alternative Licensure Funds	70,150
Meeker Title III Fee	300
District Coop Purchases	14,000
Moffat District Assessment	27,915
Steamboat District Assessment	39,885
BOCES Grant Writing Grant	12,000
total offsetting revenues	189,250
District Assessment	269,378

Northwest Colorado BOCES
FY26/27
General Fund Expenditures

		Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Modified FY25-26	Change	Budget FY26-27
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	39,724	39,724
02XX	Employee Benefits	0	0	0	0	0	0
03XX	Professional Services	13,791	43,899	0	2,700	(2,700)	0
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	2,387	2,506	725	44,000	(18,374)	25,626
06XX	Supplies & Materials	12,923	0	18,751	22,500	(3,700)	18,800
07XX	Equipment	0	0	0	0	0	0
08XX	Other Objects	17,100	6,756	794	3,000	(3,000)	0
09XX	Other Uses	0	0	0	0	0	0
Total Staff Support Svcs		46,201	53,161	20,270	72,200	11,950	84,150
General Administration (23)							
01XX	Salaries	126,250	138,690	61,250	67,500	4,050	71,550
02XX	Employee Benefits	73,788	40,351	19,195	20,965	6,552	27,517
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	(1,000)	5,000
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	(3,000)	2,000
09XX	Other Uses	0	0	0	0	0	0
Total General Administration		211,334	229,326	124,189	99,465	6,602	106,067
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
FY26/27
General Fund Expenditures

		Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Modified FY25-26	Change	Budget FY26-27
Business Services (25)							
01XX	Salaries	138,444	182,644	179,079	138,382	(20,945)	117,437
02XX	Employee Benefits	38,377	61,914	63,684	56,245	(15,771)	40,474
03XX	Professional Services	65,601	57,998	108,428	68,000	14,000	82,000
04XX	Property Services	2,912	360	0	0	0	0
05XX	Other Services	48,809	39,114	32,158	12,000	(2,500)	9,500
06XX	Supplies & Materials	10,872	17,694	5,866	7,500	(3,000)	4,500
07XX	Equipment	4,125	249	1,805	0	0	0
08XX	Other Objects	(25,458)	(96,450)	(119,861)	(6,033)	(4,467)	(10,500)
09XX	Other Uses	0	75,142	0		0	0
Total Business Services		283,682	338,665	271,159	276,094	(32,683)	243,411
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	25,000	0	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	25,000	0	25,000

Northwest Colorado BOCES
FY26/27
General Fund Expenditures

		Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Modified FY25-26	Change	Budget FY26-27
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	472,759	(14,131)	458,628

Northwest Colorado BOCES
FY26/27
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 22-23	Actuals FY 23-24	Actuals FY 24-25	Modified FY25-26	Change	Budget FY26-27
Instruct Support Services (22)							
011X	Salaries					39,724	39,724
01XX	Supplemental Pay & Stipends					0	
02XX	Employee Benefits					0	
03XX	Professional Services	13,791	43,899		2,700	(2,700)	
04XX	Property Services					0	
05XX	Other Services	2,387	2,506	725	44,000	(18,374)	25,626
06XX	Supplies & Materials	12,923		18,751	22,500	(3,700)	18,800
07XX	Equipment						
08XX	Other Objects	17,100	6,756	794	3,000	(3,000)	0
09XX	Other Uses					0	
Total Instruct Support Services		46,201	53,161	20,270	72,200	11,950	84,150

Staff FTE:		Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Modified FY25-26	Change	Budget FY26-27
1XX	Administrators				0.50	-0.50	0.00
2XX	Teachers (Licensed)						
3XX	Non-Teaching Professionals					0.75	0.75
4XX	Classified - Instructional						
5XX	Classified - School Admin						
6XX	Classified - Maint, Oper & Trans						
	Total FTE	0.00	0.00	0.00	0.50	0.25	0.75

Northwest Colorado BOCES
FY26/27
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 22-23	Actuals FY 23-24	Actuals FY 24-25	Modified FY25-26	Change	Budget FY26-27
General Administration (23)							
011X	Salaries	126,250	138,690	61,250	67,500	4,050	71,550
01XX	Supplemental Pay & Stipends	0	0	0	0	0	
02XX	Employee Benefits	73,788	40,351	19,195	20,965	6,552	27,517
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	(1,000)	5,000
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	(3,000)	2,000
09XX	Other Uses	0	0		0	0	
Total General Administration		211,334	229,326	124,189	99,465	6,602	106,067

Staff FTE:		Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Modified FY25-26	Change	Budget FY26-27
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
FY26/27
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 22-23	Actuals FY 23-24	Actuals FY 24-25	Modified FY25-26	Change	Budget FY26-27
Business Services (25)							
01XX	Salaries	138,444	182,644	179,079	138,382	(20,945)	117,437
02XX	Employee Benefits	38,377	61,914	63,684	56,245	(15,771)	40,474
03XX	Professional Services	65,601	57,998	108,428	68,000	14,000	82,000
04XX	Property Services	2,912	360	0	0	0	0
05XX	Other Services	48,809	39,114	32,158	12,000	(2,500)	9,500
06XX	Supplies & Materials	10,872	17,694	5,866	7,500	(3,000)	4,500
07XX	Equipment	4,125	249	1,805	0	0	0
08XX	Other Objects	(25,458)	(96,450)	(119,861)	(6,033)	(4,467)	(10,500)
09XX	Other Uses	0	75,142	0		0	
Total Business Services		283,682	338,665	271,159	276,094	(32,683)	243,411

Staff FTE:		Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Modified FY25-26	Change	Budget FY26-27
1XX	Administrators						
2XX	Teachers (Licensed)						
3XX	Non-Teaching Professionals			1.20	2.00	-0.90	1.10
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	-0.90	1.10

Northwest Colorado BOCES
FY26/27
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 FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Modified FY25-26	Change	Budget FY26-27
Central Services (28)							
011X	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

Staff FTE:		Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Modified FY25-26	Change	Budget FY26-27
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

FY26/27

Grant Budgets

Grant Budgets

NWBOCES

Board of Cooperative Educational Services

Northwest Colorado BOCES
FY26/27
Designated Purpose Grants Fund (22)

		Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Modified FY25-26	Change	Budget FY26-27
Beginning Fund Balance							
	Other Fund Balance (ECEA carryforward)	0	13,930	(2,504)	0	170,510	170,510
Total Beginning Fund Balance		0	13,930	(2,504)	0	170,510	170,510
Revenues							
1XXX	Local Revenue	23,330	25,265	25,000	35,000	0	35,000
3XXX	State Revenue						
	3130 ECEA	1,723,691	1,663,668	1,003,855	1,111,018	(67,290)	1,043,728
	3150/ 3228 Gifted Education	116,834	134,419	109,376	110,000	2,000	112,000
	3204 BOCES Regional (HB 1345)	155,057	165,618	127,467	131,892	(1,892)	130,000
	3899 School to Work Alliance Program (SWAP)	331,414	345,627	170,100	177,171	(12,701)	164,470
	Total State Revenue	2,326,996	2,309,332	1,410,798	1,530,081	(79,883)	1,450,198
	Federal Revenue						
4XXX	4365 Title IIIA	15,714	17,283	17,000	18,037	(37)	18,000
	4048 Perkins	72,002	67,094	80,000	102,362	(12,362)	90,000
	4027/ 6027 IDEA Part B(Special Education)	1,004,985	1,109,735	603,946	590,684	(22,684)	568,000
	4173/ 6173 IDEA Part B(Preschool)	25,900	72,730	16,634	16,620	(620)	16,000
	5411 Investing in Innovation (i3) Fund	0	0	0	0	0	0
	4419/ 4418 ESSER	109,688	34,118	0	0	0	0
	5181/ 4430 Oth Fed - IDEA Part C, Educ Workforce	0	152,020	0	0	0	0
	Total Federal Funds	1,228,289	1,452,980	717,580	727,703	(35,703)	692,000
Total Revenues		3,578,615	3,787,577	2,153,378	2,292,784	(115,586)	2,177,198
Total Resources Available		3,578,615	3,801,507	2,150,874	2,292,784	54,924	2,347,708
Expenditures							
01XX	Salaries	1,188,779	1,221,466	1,202,276	1,174,397	176,230	1,350,627
02XX	Employee Benefits	397,159	395,075	422,639	440,864	97,410	538,274
03XX	Professional Services	282,615	119,109	106,278	157,000	(74,000)	83,000
04XX	Property Services	3,516	5,386	5,500	5,500	(2,000)	3,500
05XX	Other Services	1,358,370	1,602,633	188,307	234,234	(9,484)	224,750
06XX	Supplies & Materials	50,730	54,102	56,112	53,462	(16,412)	37,050
07XX	Equipment	0	2,412	14,481	2,000	(2,000)	0
08XX	Other Objects	283,516	302,898	151,954	96,802	13,705	110,507
09XX	Other Uses	0	0	0	0	0	0
Total Expenditures		3,564,685	3,703,081	2,147,547	2,164,259	183,449	2,347,708
	Surplus/(Deficit)	13,930	84,496	5,831	128,525	(299,035)	0
Fund Balances							
	Fund Balance	13,930	98,426	3,327	128,525	(128,525)	0
Total Ending Fund Balance		13,930	98,426	3,327	128,525	(128,525)	0
	Total Expenditures & Fund Balance				2,292,784	54,924	2,347,708

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)		913,976	170,510	1,084,486
Revenues				
Local Sources	1000 - 1999	446,628	35,000	481,628
Intermediate Sources	2000 - 2999	-		-
State Sources	3000 - 3999	12,000	1,450,198	1,462,198
Federal Sources	4000 - 4999	-	692,000	692,000
Total Revenues		458,628	2,177,198	2,635,826
Total Beginning Fund Balance and Reserves		1,372,604	2,347,708	3,720,312
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)		1,372,604	2,347,708	3,720,312
Expenditures				
Instruction - Program 0010 to 2099				
Salaries	0100		1,350,627	1,350,627
Employee Benefits, including object 0280	0200		538,274	538,274
Purchased Services	0300,0400, 0500		311,250	311,250
Supplies and Materials	0600		37,050	37,050
Property	0700		-	-
Other	0800, 0900		110,507	110,507
Total Instruction		-	2,347,708	2,347,708
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	39,724		39,724
Employee Benefits, including object 0280	0200	-		-
Purchased Services	0300,0400, 0500	25,626		25,626
Supplies and Materials	0600	18,800		18,800
Property	0700	-		-
Other	0800, 0900	-		-
Total Instructional Staff		84,150	-	84,150
General Administration - Program 2300, including Program 2303 and 2304				
Salaries	0100	71,550		71,550
Employee Benefits, including object 0280	0200	27,517		27,517
Purchased Services	0300,0400, 0500	5,000		5,000
Supplies and Materials	0600	-		-
Property	0700	-		-
Other	0800, 0900	2,000		2,000
Total School Administration		106,067	-	106,067
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	117,437		117,437
Employee Benefits, including object 0280	0200	40,474		40,474
Purchased Services	0300,0400, 0500	91,500		91,500

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	4,500		4,500
Property	0700	-		-
Other	0800, 0900	(10,500)		(10,500)
Total Business Services		243,411	-	243,411
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		458,628	-	458,628
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		458,628	2,347,708	2,806,336
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		458,628	2,347,708	2,806,336
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**	32,500		32,500
Unassigned fund balance (9900)	**6770**	806,476		806,476
Net investment in capital assets (9900)	**6790**			-
Restricted net position (9900)	**6791**			-
Unrestricted net position (9900)	**6792**			-
Total Ending Fund Balance		838,976	-	838,976
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		75,000	0	75,000
Use of a portion of beginning fund balance resolution required?		**Yes**	**Yes**	**Yes**

Northwest Colorado BOCES

Budget by Grant ($)

	ECEA State SPED	IDEA Fed SPED	Title III	SWAP	Carl Perkins	1345 BOCES Regional	Gifted Education	
	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					86,000			86,000
06XX Supplies & Materials								0
07XX Capital Outlay								0
08XX Other Exp					4,000			4,000
Total Gen HS Inst	0	0	0	0	90,000	0	0	90,000
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							3,800	3,800
07XX Capital Outlay								0
Total GT Inst	0	0	0	0	0	0	60,800	60,800
Special Education (17)								
01XX Salaries	330,628	93,847						424,475
02XX Employee Benefits	137,549	33,844						171,393
03XX Purch Svcs								0
04XX Property Svcs								
05XX Other Exp	35,000							35,000
06XX Supplies & Materials								0
07XX Capital Outlay								0
08XX Other Exp								0
Total SPED Inst	503,177	127,691	0	0	0	0	0	630,868
Student Support Services (21)								
01XX Salaries	150,475	396,399		52,920			36,500	636,294
02XX Employee Benefits	59,184	151,337		24,500			14,700	249,721
03XX Purch Svcs	83,000			0				83,000
04XX Property Svcs	3,500							3,500
05XX Other Exp	12,000		18,000	3,600				33,600
06XX Supplies & Materials	28,800			2,450				31,250
07XX Non-Capital Equipment				0				0
08XX Other Exp				81,000				81,000
Total Student Support Serv	336,959	547,736	18,000	164,470	0	0	51,200	1,118,365
Instruct Support Services (22)								
01XX Salaries	224,123					65,735		289,858
02XX Employee Benefits	84,752					32,408		117,160
03XX Purch Svcs						0		0
05XX Other Exp	8,800					4,350		13,150
06XX Supplies & Materials						2,000		2,000
07XX Capital Outlay								0
08XX Other Exp	0	0				25,507		25,507
Total Instruct Support Serv	317,675	0	0	0	0	130,000	0	447,675
Business Services (25)								
01XX Salaries								
02XX Employee Benefits								
03XX Purch Svcs								
05XX Other Exp								
06XX Supplies & Materials								
07XX Capital Outlay								
08XX Other Exp					0			
Total Business Serv	0	0	0	0	0	0	0	0
Total Budget	1,157,811	675,427	18,000	164,470	90,000	130,000	112,000	2,347,708

Northwest Colorado BOCES

FY26/27

Staffing Detail

Position	FTE
School Psychologist	1.00
Teacher of the Hearing Impaired	1.00
Speech Language Pathologist	0.70
Speech Language Pathologist	1.00
Occupational Therapist	0.75
School Psychologist	1.00
Speech Language Pathologist	1.00
Occupational Therapist	1.00
Occupational Therapist	1.00
School Psychologist	1.00
Speech Language Pathologist	1.00
Speech Language Pathologist	0.50
Teacher of the Visually Impaired	hourly
IEP Coordinator	1.00
Exec and Special Ed Director	1.00
Assistant Special Ed Director	1.00
Finance and HR Director	1.00
Data Respondent and Office Manager	1.00
SWAP Coordinator	0.75
Professional Learning Coordinator	0.75
Gifted and Induction Coordinator	1.00