

APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of High Rockies Community School in Park County, that the amounts shown in the following schedule be appropriated to each fund as specified in the Revised Budget for the ensuing fiscal year beginning July 1, 2025 and ending June 30, 2026.

FUND		APPROPRIATION AMOUNT
General Fund	1	\$1,655,004
Charter School Fund	1a.	\$0
Insurance Reserve Fund	1b.	\$0
Pre-School Fund	1c.	\$0
Special Revenue Funds:		
2. ARRA (Federal Stimulus Funding) Grants Fund	2	\$0
Food Service Special Revenue Fund	2	\$0
Governmental Designated-Purpose Grants Fund	3	\$0
Pupil Activity Special Revenue Fund	5	\$0
Full-Day Kindergarten Mill Levy Override Fund	6	\$0
Transportation Fund	7	\$35,000
Other Special Revenue Funds	8	\$0
Bond Redemption Fund		
Bond Redemption Fund	9a.	\$0
Non-Voter Approved Debt Fund	9b.	\$0
Capital Projects Funds:		
Building Fund	10	\$0
Special Building and Technology Fund	11	\$0
Capital Reserve Capital Projects Fund	12	\$0
Supplemental Capital Construction, Technology, and Maintenance Fund	13	\$0
Enterprise Funds:		
Other Enterprise Funds	14	\$0
Internal Service Funds:		
Risk-Related Activity Fund	15	\$0
Other Internal Service Funds	16	\$0
Trust/Agency Funds:		
Pupil Activity Agency Fund	17	\$0
Trust and Other Agency Funds	18	\$0
Foundation Fund	19	\$0
Component Units:	20	\$0
TOTAL APPROPRIATION	21	\$1,690,004

Kass

(Signature, President of the Board) in accordance with 22-44-110(4).

January 12, 2026

(Date of the adoption of the budget)

Lauri Dumas

(Signature of person attesting to the Board President signature)

FY2025-2026 UNIFORM BUDGET SUMMARY

High Rockies Community School School Code: 3947 Adopted Budget Approved April 02, 2025 Revised Budget Approved January 12, 2026 Adopted Budgeted Pupil Count: 45 Revised Budgeted Pupil Count: 50	Object Source	11 Charter School Fund	22 Governmental Designated Grants Fund	TOTAL
Beginning Fund Balance (Includes All Reserves)			-	-
Revenues				
Local Sources	1000 - 1999	258,800	-	258,800
Intermediate Sources	2000 - 2999	-	-	-
State Sources	3000 - 3999	-	938,112	938,112
Federal Sources	4000 - 4999	-	13,484	13,484
Total Revenues		258,800	951,596	1,210,396
Total Beginning Fund Balance and Reserves		258,800	951,596	1,210,396
Total Allocations To/From Other Funds	5600,5700, 5800	-	-	-
Transfers To/From Other Funds	5200 - 5300	-	-	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	658,255	-	658,255
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		917,055	951,596	1,868,651
Expenditures				
Instruction - Program 0010 to 2099				
Salaries	0100	216,337	15,854	232,191
Employee Benefits, including object 0280	0200	68,691	-	68,691
Purchased Services	0300,0400, 0500	38,500	7,500	46,000
Supplies and Materials	0600	5,582	90,098	95,680
Property	0700	-	166,688	166,688
Other	0800, 0900	-	-	-
Total Instruction		329,110	280,140	609,250
Supporting Services				
Students - Program 2100				
Salaries	0100	4,413	-	4,413
Employee Benefits, including object 0280	0200	1,306	-	1,306
Purchased Services	0300,0400, 0500	-	-	-
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800, 0900	-	-	-
Total Students		5,719	-	5,719

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Object Source					
Instructional Staff - Program 2200					
Salaries	0100	30,592	33,046	63,637	
Employee Benefits, including object 0280	0200	18,826	-	18,826	
Purchased Services	0300,0400, 0500	35,000	-	35,000	
Supplies and Materials	0600	-	-	-	
Property	0700	-	-	-	
Other	0800, 0900	-	-	-	
Total Instructional Staff		84,418	33,046	117,463	
General Administration - Program 2300, including Program 2303 and 2304					
Salaries	0100	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	
Purchased Services	0300,0400, 0500	38,396	5,206	43,602	
Supplies and Materials	0600	-	-	-	
Property	0700	-	-	-	
Other	0800, 0900	-	-	-	
Total School Administration		38,396	5,206	43,602	
School Administration - Program 2400					
Salaries	0100	143,342	9,734	153,076	
Employee Benefits, including object 0280	0200	37,523	7,763	45,286	
Purchased Services	0300,0400, 0500	2,765	72,429	75,194	
Supplies and Materials	0600	5,500	10,000	15,500	
Property	0700	-	-	-	
Other	0800, 0900	3,000	-	3,000	
Total School Administration		192,130	99,926	292,056	
Business Services - Program 2500, including Program 2501					
Salaries	0100	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	
Purchased Services	0300,0400, 0500	250	100,800	101,050	
Supplies and Materials	0600	-	-	-	
Property	0700	-	-	-	
Other	0800, 0900	-	-	-	
Total Business Services		250	100,800	101,050	
Operations and Maintenance - Program 2600					
Salaries	0100	-	-	-	
Employee Benefits, including object 0280	0200	-	-	-	
Purchased Services	0300,0400, 0500	12,512	28,988	41,500	
Supplies and Materials	0600	5,125	-	5,125	
Property	0700	-	195,000	195,000	
Other	0800, 0900	-	-	-	

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Total Operations and Maintenance		17,637	223,988	241,625
Student Transportation - Program 2700				
Salaries	0100	-	-	-
Employee Benefits, including object 0280	0200	-	-	-
Purchased Services	0300,0400, 0500	15,000	-	15,000
Supplies and Materials	0600	10,000	-	10,000
Property	0700	18,000	180,000	198,000
Other	0800, 0900	-	-	-
Total Student Transportation		43,000	180,000	223,000
Central Support - Program 2800, including Program 2801				
Salaries	0100	-	-	-
Employee Benefits, including object 0280	0200	-	-	-
Purchased Services	0300,0400, 0500	27,750	28,490	56,240
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800, 0900	-	-	-
Total Central Support		27,750	28,490	56,240
Total Supporting Services		409,299	671,456	1,080,755

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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		738,410	951,596	1,690,005
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		738,410	951,596	1,690,005

High Rockies Community School - 3947			
<i>Estimated or FINAL student count</i>	0.00	45.00	50.00
<i>Estimated or FINAL Per Pupil Revenue</i>		\$ 13,390.00	\$ 13,165.10
<i>UPK</i>			
	FY25 Actuals Year 0	FY26 Adopted Budget 4.2.25	FY26 Revised Budget 1.12.26
last updated 1/14/26			
Revenue			
1000 Local Sources			
1310-000 Tuition from Individuals, Preschool	\$ -	\$ -	\$ -
1411-000 Transportation fees from Individuals for activities	\$ -	\$ -	\$ -
1510-000 Earnings on Investments	\$ 566	\$ -	\$ 4,500
1740-000 Student Fees	\$ -	\$ 8,460	\$ 7,425
1750-000 Fundraising	\$ 230,201	\$ 500	\$ 38,200
1920-000 Contributions_Donations Private	\$ -	\$ 500	\$ 202,675
1990-000 Miscellaneous	\$ 15,000	\$ -	\$ 6,000
Total 1000 Local Sources	\$ 245,767	\$ 9,460	\$ 258,800
3000 State Revenue			
3954-006 ST READ Act 3259	\$ -	\$ 579	\$ -
3954-001 ST Capital Construction 3113 (Jan 2026) [1]	\$ -	\$ 17,460	\$ 17,460
3954-002 ST Mill Levy Equalization	\$ -	\$ 163,575	\$ 197,855 [2]
3954-000 ST ECEA SPED 3130	\$ -	\$ 11,865	\$ 11,970 [3]
3954-003 ST ELP 3140	\$ -	\$ 379	\$ -
3954-004 ST Library Grant	\$ -	\$ 1,500	\$ 2,000 [4]
3954-007 ST Gifted & Talented 3150	\$ -	\$ -	\$ 500 [5]
3954-008 ST Gifted Universal Screening 3228	\$ -	\$ -	\$ 418
3954-005 ST Facilities Incentive Grant	\$ -	\$ 5,265	\$ 7,143
3010-001 ST UPK Preschool 3897	\$ -	\$ -	\$ -
Total 3000 State Revenue	\$ -	\$ 200,623	\$ 237,347
4000 Federal Revenue			
4010-000 ST GSC Grant 5282	\$ -	\$ -	\$ 700,765
4954-000 FED IDEA Part B 4027	\$ -	\$ 14,035	\$ 11,921 [6]
4954-003 FED Title IA 4010	\$ -	\$ -	\$ - [7]
4954-001 FED Title II 4367	\$ -	\$ 360	\$ 1,500 [8]
4954-004 FED Title IA Parent 9211	\$ -	\$ -	\$ 63 [9]
4954-002 FED Title III 4365	\$ -	\$ 159	\$ -
Total 4000 Federal Revenue	\$ -	\$ 14,554	\$ 714,249
5000 Other Sources			
5710-000 Per Pupil Revenue (PPR)	\$ -	\$ 602,550	\$ 658,255
Total 5000 Other Sources		\$ 602,550	\$ 658,255
Total Revenue	\$ 245,767	\$ 827,187	\$ 1,868,651
Expenditures			
0100 Salaries			
0110-100 Administration	\$ 140,200	\$ 156,337	\$ 128,076

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<i>UPK</i>			
	FY25 Actuals Year 0	FY26 Adopted Budget 4.2.25	FY26 Revised Budget 1.12.26
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Revenue			
0110-201 Teachers	\$ -	\$ 180,748	\$ 184,395
0110-201 Teachers Preschool	\$ -	\$ -	\$ - [10]
0110-233 Nurse	\$ -	\$ -	\$ 4,413
0110-336 Special Service Coordinator	\$ -	\$ -	\$ 63,637
0110-415 Teacher Assistant	\$ -	\$ 31,206	\$ 47,796
0110-516 General Office / Registra	\$ -	\$ -	\$ -
0150-000 Other Salaries	\$ -	\$ 42,000	\$ 25,000 [11]
Total 0100 Salaries	\$ 140,200	\$ 410,291	\$ 453,316
0200 Benefits			
0217-000 FAMLI All Staff	\$ 157	\$ -	\$ - [13]
0220-000 Medicare all staff	\$ 5,516	\$ -	\$ 6,211
0230-100 PERA All Staff	\$ 23,634	\$ 76,050	\$ 91,660
0290-000 Other Employee Benefits Medical Insurance in lieu	\$ 15,075	\$ -	\$ 33,739
0280-000 PERA on Behalf grant 3898	\$ -	\$ -	\$ 2,500
Total 0200 Benefits	\$ 44,382	\$ 76,050	\$ 134,109
0300 Purchased Prof & Tech Services			
0313-000 Banking Service Fees	\$ 49	\$ 956	\$ 250
0320-000 Profession-Educational Service	\$ -	\$ -	\$ 30,000 [14]
0334-002 Consultant Nursing Services	\$ -	\$ -	\$ -
0331-000 Legal Services	\$ 6,941	\$ 7,000	\$ 7,000
0332-000 Audit Services	\$ -	\$ 7,000	\$ 7,500
0334-000 Consultant - Admin (refer to class 2400)	\$ 9,001	\$ 11,800	\$ 58,694 [15]
0334-000 Consultant - SpEd (refer to class 1700, 2200)	\$ -	\$ -	\$ 38,500
0334-000 Consultant - Preschool (refer to class 0040)	\$ -	\$ -	\$ 7,500
0334-000 Consultant - IT services (refer to class 2800)	\$ -	\$ -	\$ 28,490 [16]
0334-002 Consultant - Accounting PR HR Svs	\$ 24,894	\$ 36,000	\$ 100,800 [17]
0334-003 Payroll Servicing Fees	\$ -	\$ -	\$ - [18]
0339-001 Background Checks	\$ 286	\$ 588	\$ 250
0340-000 Other Purch & Tech Svs - Board	\$ 200	\$ 3,150	\$ 5,000
0350-000 Employee Training & Development Svs	\$ 650	\$ -	\$ 5,000
Total 0300 Purchased Prof & Tech Svs	\$ 42,021	\$ 66,494	\$ 288,984
0400 Purchased Property Services			
0410-000 Utility Svs	\$ -	\$ -	\$ -
0420-000 Cleaning Svs	\$ -	\$ -	\$ 10,000
0430-000 Repairs & Maintenance Svs	\$ -	\$ 8,865	\$ 11,000
0431-000 R&M, non Technology (use for vehicles) (F25)	\$ -	\$ -	\$ 15,000

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<i>UPK</i>			
	FY25 Actuals Year 0	FY26 Adopted Budget 4.2.25	FY26 Revised Budget 1.12.26
last updated 1/14/26			
Revenue			
0441-000 Building Lease_Storage Unit	\$ 130	\$ 9,450	\$ 20,500 [19]
0443-000 Rental of Vehicles	\$ -	\$ -	\$ -
Total 0400 Purchased Property Svcs	\$ 130	\$ 18,315	\$ 56,500
0500 Other Purchased Services			
0513-000 Contracted Field Trips, for transportation	\$ -	\$ -	\$ -
0515-000 Student Transportation purchased from Contractors	\$ -	\$ -	\$ -
0520-000 Insurance Premiums	\$ 2,494	\$ 7,350	\$ 10,000
0520-000 Insurance Premiums Vehicles (F25)	\$ -	\$ -	\$ 10,000
0525-000 Unemployment Comp. Ins	\$ 1,959	\$ 5,250	\$ 3,500
0526-000 Worker's Compensation Ins.	\$ -	\$ 1,289	\$ 2,500
0530-000 Communications	\$ 257	\$ 525	\$ 1,500
0540-000 Advertising	\$ 33	\$ 3,200	\$ -
0580-000 Travel, Registration & Entrance	\$ 3,293	\$ 5,250	\$ 16,500
0594-000 CSI Authorizer Fee	\$ -	\$ 24,102	\$ 24,102
Total 0500 Other Purchased Services	\$ 8,036	\$ 46,966	\$ 68,102
0600 Supplies			
0610-000 Supplies Instructional K-8	\$ -	\$ 45,000	\$ 50,680
0610-003 Supplies Preschool	\$ -	\$ -	\$ -
0610-001 Supplies Office	\$ 2,335	\$ 2,100	\$ 10,000
0610-002 Supplies Building	\$ -	\$ -	\$ 5,000
0613-000 Supplies Fundraising	\$ -	\$ 525	\$ 4,500
0615-000 Supplies Food other than Fund 21	\$ 14	\$ -	\$ 1,000
0620-000 Energy (electric, gas, oil)	\$ -	\$ -	\$ 125
0626-000 Vehicle Fuel (F25)	\$ -	\$ -	\$ 10,000
0640-000 Books & Periodicals, Curriculum	\$ -	\$ 15,000	\$ 25,000
0650-000 Supplies Electronic Media Materials	\$ -	\$ 4,000	\$ 20,000
Total 0600 Supplies	\$ 2,349	\$ 66,625	\$ 126,305
0700 Property			
0720-000 Buildings	\$ -	\$ -	\$ -
0721-000 Leasehold Improvements	\$ -	\$ -	\$ 195,000 [21]
0730-000 Equipment, FF&E +10K	\$ -	\$ -	\$ 50,000
0732-000 Vehicles (GSC grant)	\$ -	\$ -	\$ 198,000
0734-000 Technology Equipment	\$ -	\$ 17,500	\$ 50,000
0735-000 Non-Capital Equipment	\$ -	\$ 13,650	\$ 66,688
Total 0700 Property		\$ 31,150	\$ 559,688
0800 Other Objects			

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<i>UPK</i>			
	FY25 Actuals Year 0	FY26 Adopted Budget 4.2.25	FY26 Revised Budget 1.12.26
last updated 1/14/26			
Revenue			
0840-000 Contingency (BUDGET ONLY)	\$ -	\$ -	\$ -
0810-000 Dues & Fees	\$ 635	\$ -	\$ 3,000
0830-000 Short term interest	\$ -	\$ -	\$ -
Total 0800 Other	\$ 635	\$ -	\$ 3,000
Total Expenditures	\$ 237,753	\$ 715,891	\$ 1,690,004
Net Income (Loss)	\$ 8,014	\$ 111,296	\$ 178,646
Beginnig Fund Balance		\$ -	\$ 8,014
6720-000 Tabor	\$ -	\$ 20,542	\$ 33,909
CSI SPED Reserve (\$100/per FTE)	\$ -	\$ 5,000	\$ 5,000
Non-Spendable	\$ -	\$ -	\$ -
6770-000 Unassigned	\$ 8,014	\$ 85,754	\$ 147,751
Total Fund Balance at 6/30:	\$ 8,014	\$ 111,296	\$ 186,660
Ratio of Reserve Cash on Hand to Operating Budget		11.98%	8.74%
Days Cash on Hand		44	32
Daily Cash Operating expense		\$1,961	\$4,630

[1] Can be used towards lease payments

[2] 1/6/26 - \$3,957.11 per FTE

[3] SSC

[4] FY26 confirmed amount \$1,800
11/4/25

[5] SSC

[6] SSC

[7] SSC

[8] SSC (2) conf. Oct 2025 & Feb 2026

[9] supplies

[10] not in fiscal year FY26

[11] Head of school / misc bonus

[12] may kick in, depends on # of employees

[13] Separated out below-buffer

[14] GSN & Conceptinet & DocNetwork

[15] Code Red Audits LLC - IT chromebook/hardware installation includes travel

[16] JPC & VAO

[17] include with PR_HR Svs 0334-002

[18] \$1500 rent until new space is ready then increases to \$3200/month

no rent paid in Nov & Dec due to paying barn invoice 50/50

[19] This may need to move to the Bldg LEASE / RENT line

10/27 MALT wants to split 70/30

10 year lease after completion of barn