

VISTA CHARTER SCHOOL
Montrose County School District No. RE-1J
Montrose County
2025-2026
REVISED BUDGET
January 20, 2026

APPROPRIATION RESOLUTION
BOARD SUMMARY
ANNUAL BUDGET IN UNIFORM BUDGET SUMMARY FORMAT

APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of VISTA CHARTER SCHOOL located in Montrose County School District No. RE-1J in Montrose 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	EXPENDITURES + APPROPRIATED RESERVES
1. General Fund	1 2,655,544	2,655,544
1a. Charter Schools	1a. -	-
1b. Insurance Reserve Fund	1b. -	-
1c. Pre-School Fund	1c. -	-
Special Revenue Funds:		
2. Capital Reserve Special Revenue Fund	2 -	-
3. Governmental Designated-Purpose Grants Fund	3 -	-
4. Pupil Activity Special Revenue Fund	4 -	-
5. Full Day Kindergarten Mill Levy Override Fund	5 -	-
6. Transportation Fund	6 -	-
7. Other Special Revenue Funds	7 -	-
7. Bond Redemption Fund	8 -	-
Capital Projects Funds:		
9. Building Fund	9 -	-
10. Special Building and Technology Fund	10 -	-
11. Capital Reserve Capital Projects Fund	11 -	-
Enterprise Funds:		
12. Food Service Fund	12 -	-
13. Other Enterprise Funds	13 -	-
Internal Service Funds:		
14. Risk-Related Activity Fund	14 -	-
15. Other Internal Service Funds	15 -	-
Trust/Agency Funds:		
16. Fiduciary Fund	16 -	-
17. Private Purpose Trust Funds	17 -	-
18. Agency Fund	18 -	-
19. Pupil Activity Agency Fund	19 -	-
20. Foundations	20 -	-
21. Component Units	21 -	-
TOTAL APPROPRIATION	22 2,655,544	2,655,544

Date of Adoption _____ Signature of Board President _____

VISTA CHARTER SCHOOL
2025-2026 REVISED BUDGET
BOARD SUMMARY

ANNUAL BUDGET

	FY25 AUDIT	FY26 ADOPTED BUDGET	FY26 REVISED BUDGET	12/31/25 Actuals as of 1/15/26	Change (\$) FY26 Revised - FY26 Adopted	Change (%) FY26 Revised - FY26 Adopted
Revenue						
Local Revenue	128,983	80,484	173,754	121,428	93,270	116%
State Revenue	106,405	492,425	489,124	117,445	(3,300)	-1%
Federal Revenue	16,940	28,766	27,092	15,133	(1,674)	-6%
Per Pupil Funding	1,982,226	2,247,237	2,280,226	522,961	32,989	1%
Total Revenue	2,234,554	2,848,912	2,970,197	776,967	121,285	4%
Expenditures						
Salaries	1,089,326	1,256,810	1,342,476	644,927	85,665	7%
Employee Benefits	364,471	521,105	463,367	210,834	(57,738)	-11%
Purchased Professional and Technical Services	175,817	197,710	233,458	108,065	35,748	18%
Purchased Property Services	57,613	88,088	121,535	68,428	33,448	38%
Other Purchased Services	244,490	301,123	307,807	70,902	6,684	2%
Supplies	72,269	98,430	115,150	56,516	16,720	17%
Property	29,407	1,063,758	66,803	42,771	(996,955)	-94%
Other Objects	6,986	5,844	4,949	3,838	(896)	-15%
Other Uses of Funds	-	-	-	-	-	N/A
Total Expenditures	2,040,379	3,532,868	2,655,544	1,206,281	(877,324)	-25%
Transfers	-	-	-	-	-	N/A
Loan Proceeds	-	-	-	-	-	N/A
Change in Fund Balance	\$ 194,175	\$ (683,956)	\$ 314,653	\$ (429,314)	\$ 998,609	-146%
Beginning Fund Balance	\$ 2,995,770	\$ 3,155,892	\$ 3,189,945	\$ -	\$ 34,053	1%
Nonspendable Fund Balance	-	-	-	-	-	N/A
TABOR Reserve	66,600	75,100	78,900	-	3,800	5%
Restricted Fund Balance	50,000	60,000	60,000	-	-	0%
Assigned Fund Balance	-	-	331,210	-	331,210	100%
Unassigned Fund Balance	3,073,345	2,336,835	3,034,487	(429,314)	697,652	30%
Ending Fund Balance	\$ 3,189,945	\$ 3,157,283	\$ 3,504,598	\$ -	\$ 347,315	11%
MAJOR ASSUMPTIONS						
Funded Pupil Count	172	172	190		18	10%
Per Pupil Revenue (PPR)	11,525	11,953	12,001		48	0.4%
Staff (FTE)	15	17	19		2.00	12%
OPERATING METRICS						
Total Facility Costs as % of Revenue	3%	39%	6%	12%		-85%
Salaries & Benefits as % of Total Budget	71%	50%	68%	71%		35%
Student:Staff Ratio	11.47	10.12	10.00			

VISTA CHARTER SCHOOL	Object	10
REVISED BUDGET	Source	General Fund
To Be Adopted January 20, 2026		
Budgeted Pupil Count		190
Beginning Fund Balance (Includes All Reserves)		3,189,945
 Revenues		
Local Sources	1000 - 1999	173,754
Intermediate Sources	2000 - 2999	-
State Sources	3000 - 3999	489,124
Federal Sources	4000 - 4999	27,092
Total Revenues		689,970
 Total Beginning Fund Balance and Reserves		3,879,915
 Total Allocations To/From Other Funds	5600,5700, 5800	2,280,226
Transfers To/From Other Funds	5200 - 5300	-
	5100,5400,	
Other Sources	5500,5900, 5990, 5991	-
 Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		6,160,142
 Expenditures		
Instruction - Program 0010 to 2099		
Salaries	0100	809,124
Employee Benefits, including object 0280	0200	279,276
Purchased Services	0300,0400, 0500	155,869
Supplies and Materials	0600	53,650
Property	0700	61,050
Other	0800, 0900	-
Total Instruction		1,358,970
Supporting Services		
Students - Program 2100		
Salaries	0100	42,369
Employee Benefits, including object 0280	0200	14,624
Purchased Services	0300,0400, 0500	245
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Students		57,238

VISTA CHARTER SCHOOL REVISED BUDGET To Be Adopted January 20, 2026	Object Source	10 General Fund
Instructional Staff - Program 2200		
Salaries	0100	83,643
Employee Benefits, including object 0280	0200	28,870
Purchased Services	0300,0400, 0500	33,327
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Instructional Staff		145,840
General Administration - Program 2300, including Program 2303 and 2304		
Salaries	0100	-
Employee Benefits, including object 0280	0200	-
Purchased Services	0300,0400, 0500	47,392
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total School Administration		47,392
School Administration - Program 2400		
Salaries	0100	278,858
Employee Benefits, including object 0280	0200	96,250
Purchased Services	0300,0400, 0500	118,466
Supplies and Materials	0600	16,000
Property	0700	-
Other	0800, 0900	4,949
Total School Administration		514,523
Business Services - Program 2500, including Program 2501		
Salaries	0100	-
Employee Benefits, including object 0280	0200	-
Purchased Services	0300,0400, 0500	98,864
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Business Services		98,864

VISTA CHARTER SCHOOL REVISED BUDGET To Be Adopted January 20, 2026	Object Source	10 General Fund
Operations and Maintenance - Program 2600		
Salaries	0100	64,822
Employee Benefits, including object 0280	0200	22,374
Purchased Services	0300,0400, 0500	139,516
Supplies and Materials	0600	32,500
Property	0700	-
Other	0800, 0900	-
Total Operations and Maintenance		259,212
Student Transportation - Program 2700		
Salaries	0100	63,659
Employee Benefits, including object 0280	0200	21,972
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Student Transportation		85,631
Central Support - Program 2800, including Program 2801		
Salaries	0100	-
Employee Benefits, including object 0280	0200	-
Purchased Services	0300,0400, 0500	69,120
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Central Support		69,120
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		-

VISTA CHARTER SCHOOL REVISED BUDGET To Be Adopted January 20, 2026	Object Source	10 General Fund
Food Service Operations - Program 3100		
Salaries	0100	-
Employee Benefits, including object 0280	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	13,000
Property	0700	-
Other	0800, 0900	-
Total Other Support		13,000
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	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Education for Adults Services		-

VISTA CHARTER SCHOOL REVISED BUDGET To Be Adopted January 20, 2026	Object Source	10 General Fund
Total Supporting Services		1,290,821
Property - Program 4000		
Salaries	0100	-
Employee Benefits, including object 0280	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	5,752
Other	0800, 0900	-
Total Property		5,752
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		2,655,544
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		2,655,544

VISTA CHARTER SCHOOL REVISED BUDGET To Be Adopted January 20, 2026	Object Source	10 General Fund
BUDGETED ENDING FUND BALANCE		
Non-spendable fund balance (9900)	6710	-
Restricted fund balance (9900)	6720	-
TABOR 3% emergency reserve (9321)	6721	78,900
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	60,000
Total program reserve (9328)	6728	-
Committed fund balance (9900)		-
Committed fund balance (15% limit) (9200)	6750	-
Assigned fund balance (9900)	6760	331,210
Unassigned fund balance (9900)	6770	3,034,487
Net investment in capital assets (9900)	6790	-
Restricted net position (9900)	6791	-
Unrestricted net position (9900)	6792	-
Total Ending Fund Balance		3,504,598
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		-
Use of a portion of beginning fund balance resolution required?		No