

RESOLUTION 2025-10

BOARD OF DIRECTORS CONFLUENCE EARLY CHILDHOOD DEVELOPMENT SERVICE DISTRICT

A RESOLUTION ADOPTING A BUDGET FOR THE CONFLUENCE EARLY CHILDHOOD DEVELOPMENT SERVICE DISTRICT FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026.

WHEREAS, the Board of Directors of the Confluence Early Childhood Development Service District (the “Board”) received a proposed budget from Richard Peterson-Cremer, Attorney for the District, at the regular meeting of the Board held on December 12, 2025; and

WHEREAS, the Confluence Early Childhood Development Service District is a newly formed special district, and therefore has no figures for the prior fiscal year; and

WHEREAS, due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 23, 2025, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Confluence Early Childhood Development Service District that:

Section 1. Incorporation of Recitals. The above recitals are hereby incorporated as findings by the Board of Directors of the Confluence Early Childhood Development Service District.

Section 2. Adopting the Budget. The Board of Directors of the Confluence Early Childhood Development Service District hereby adopts the budget as set forth in this resolution.

Section 3. Estimated Expenditures. That estimated expenditures for each fund are as follows:

General Fund

| | |
|---|--------------------|
| Administrative expenses | \$525,822 |
| Start up costs | \$1,051,643 |
| ECE program capacity and quality grants | \$1,000,000 |
| Evaluation | \$250,000 |
| Collection fee | \$210,329 |
| 3% Tabor reserve | \$315,493 |
| Reserve fund | \$500,000 |
| Total Expenses | \$3,853,287 |

Section 4. Estimated Revenues. That estimated revenues for each fund are as follows:

General Fund:

| | |
|-------------------------------|-----|
| From unappropriated surpluses | \$0 |
|-------------------------------|-----|

| | |
|---|---------------------|
| From the sales and use tax | \$10,516,433 |
| From sources other than the sales and use tax | \$0 |
| Total General Fund | \$10,516,433 |

Section 5. Statement of Budget. The District will be funded in the upcoming fiscal year through a .025% sales and use tax approved by voters in an election held in accordance with Section 20 of Article X of the Colorado Constitution and part 8 of article 1 of title 32, C.R.S. Because the District is newly formed, most expenditures are associated with start-up of the District. However, during the upcoming fiscal year, the District plans to provide funding to support early care and education providers in the District through the ECE Capacity and Quality Grants Program. Capacity and Quality Grants may be used to support activities including but not limited to, obtaining a state childcare license, increasing a provider's capacity through building, expanding or renovating early care and education facilities, improving the safety and quality of existing early care and education facilities, and acquiring equipment and learning materials for early care and education facilities. This proposed budget is based on the 2025 Service Plan of the Confluence Early Childhood Development Service District, which used an Accrual budgetary basis of accounting.

Section 6. Supplemental Schedule Required Under Section 29-1-103, C.R.S. In accordance with Section 29-1-103(d), C.R.S., and Section 29-1-113, C.R.S., a supplemental schedule is attached to this resolution as **Exhibit A**.

THIS RESOLUTION was read, passed, and adopted by the Board of Directors of the Confluence Early Childhood Development Service District at the Special Meeting held this 23rd day of December 2025.

CONFLUENCE EARLY CHILDHOOD
DEVELOPMENT DISTRICT

By *Carolynne Kraemer*
Carolynne Kraemer (Dec 31, 2025 15:28:45 MST)
Carolynne Kraemer, Chairperson

ATTEST:

Amy Shipley
Amy Shipley (Dec 30, 2025 13:27:59 MST)
Amy Shipley, Secretary

Resolution No. 10, Exhibit A – Supplement Schedule pursuant to CRS 29-1-103(3)(d)

| CRS 29-1-103(3)(d) Requirements | Amount |
|---|--------|
| (A) The total amount to be expended during the ensuing fiscal year for payment obligations under all financed purchase of an asset or certificate of participation agreements involving real property; | \$0 |
| (B) The total maximum payment liability of the local government under all financed purchase of an asset or certificate of participation agreements involving real property over the entire terms of such agreements, including all optional renewal terms; | \$0 |
| (C) The total amount to be expended during the ensuing fiscal year for payment obligations under all financed purchase of an asset or certificate of participation agreements other than those involving real property; | \$0 |
| (D) The total maximum payment liability of the local government under all financed purchase of an asset or certificate of participation agreements other than those involving real property over the entire terms of such agreements, including all optional renewal terms. | \$0 |









Resolution 25-10 Adopting the Budget wExh

Final Audit Report

2025-12-31

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|-----------------|---|
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