

RESOLUTION 2026-04

**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 2025 AND ENDING ON THE LAST DAY OF DECEMBER 2025.

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 February 12, 2026; 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 February 12, 2026, 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	\$70,000
Total Expenses	\$70,000

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	\$0
From sources other than the sales and use tax	\$0
Total General Fund	\$0

Section 5 - Statement of Budget. The District will be funded in fiscal year 2026 through a .25% 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 fiscal year 2026, 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 Regular Meeting held this 12th day of February 2026.

CONFLUENCE EARLY CHILDHOOD
DEVELOPMENT DISTRICT

By *Carolynne Kraemer*
Carolynne Kraemer (Feb 13, 2026 14:54:57 MST)
Carolynne Kraemer, Chairperson

ATTEST:

Amy Shipley
Amy Shipley (Feb 12, 2026 14:37:08 MST)
Amy Shipley, Secretary

Confluence Early Childhood Development Special District
 Statement of Revenues, Expenditures, & Changes In Fund Balance
 Modified Accrual Basis For the Period Indicated

Print Date: 2/3/26

	2024 Unaudited Actual	2025 Adopted Budget	Variance Positive (Negative)	2025 Forecast	YTD Thru 12/31/25 Actual	YTD Thru 12/31/25 Budget	Variance Positive (Negative)	2026 Adopted Budget	Budget Notes/Assumptions
GENERAL FUND									
REVENUE									
Sales Tax Revenue	-	-	-	-	-	-	-	10,516,433	
Interest Income	-	-	-	-	-	-	-	-	
Grant Funding	-	-	-	-	-	-	-	-	
Miscellaneous Income	-	-	-	-	-	-	-	-	
TOTAL REVENUE	-	-	-	-	-	-	-	10,516,433	
EXPENDITURES									
Administration									
Administrative Expenses	-	-	-	-	-	-	-	525,822	
Startup Costs	-	-	-	-	-	-	-	1,051,643	
Accounting	-	-	-	-	-	-	-	-	
Legal	-	21,000	292	20,708	-	21,000	21,000	-	
Engineering	-	-	-	-	-	-	-	-	
Election	-	41,000	374	40,626	-	41,000	41,000	-	
Insurance	-	1,358	-	1,358	-	-	-	-	
Website	-	-	-	-	-	-	-	-	
Sales Tax Collection Fee	-	-	-	-	-	-	-	210,329	
Contingency	-	6,642	6,642	-	-	6,642	6,642	815,493	
Program Services									
Evaluation	-	-	-	-	-	-	-	250,000	
ECE Program Capacity and Quality Grants	-	-	-	-	-	-	-	1,000,000	
TOTAL EXPENDITURES	-	70,000	7,308	62,692	-	68,642	68,642	3,853,287	
REVENUE OVER / (UNDER) EXPENDITURES	-	(70,000)	7,308	(62,692)	-	(68,642)	68,642	6,663,146	
OTHER SOURCES / (USES)									
3% Tabor Reserve	-	-	-	-	-	-	-	-	
Reserve Fund	-	-	-	-	-	-	-	-	
TOTAL OTHER SOURCES / (USES)	-	-	-	-	-	-	-	-	
CHANGE IN FUND BALANCE	-	(70,000)	7,308	(62,692)	-	(68,642)	68,642	6,663,146	
BEGINNING FUND BALANCE	-	-	-	-	-	-	-	(62,692)	
ENDING FUND BALANCE	-	(70,000)	7,308	(62,692)	-	(68,642)	68,642	6,600,454	
COMPONENTS OF FUND BALANCE	=	=	=	=	=	=	=	=	
Non-Spendable	-	-	-	-	-	-	-	-	
TABOR Emergency Reserve	-	-	-	-	-	-	-	315,493	
Reserved for Future Use	-	-	-	-	-	-	-	500,000	
Unrestricted	-	-	-	-	-	-	-	5,784,961	
TOTAL ENDING FUND BALANCE	-	-	-	-	-	-	-	6,600,454	
=	<>	=	<>	=	=	=	=	=	

No assurance is provided on these financial statements;
 substantially all disclosures required by GAAP omitted.

20260212 Reso 2026-04 2025 Budget Resolution wExh

Final Audit Report

2026-02-13

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