

Grand County School District

Original Budget
for the FY2025-2026 Fiscal Year

August 13, 2025

Grand County School District

General Fund

Summary Statement of Revenues, Expenditures, and Changes in Fund Balances

	Original Budget 2025-2026
Revenues:	
Local Sources	\$ 15,989,376
State Sources	10,067,469
Federal Sources	1,120,456
Total Revenues	\$ 27,177,301
Expenditures:	
Instruction	\$ 15,078,973
Support Services:	
Student Services	1,438,960
Staff Services	1,693,125
District Administration	505,310
School Administration	1,484,565
Business Administration	1,349,110
Operation & Maintenance of Facilities	3,912,025
To and From Transportation	1,167,015
Community Recreation	545,311
Total Expenditures	\$ 27,174,394
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,907
Other Financing Sources (Uses):	
Transfer Out To Child Nutrition Program	(600,000)
Transfer In from Capital Outlay	-
Sale of Capital Assets	
Total Other Financing Sources (Uses)	(600,000)
Excess of Revenues and Other Financing Sources Over Expenditures*	(597,093)
Fund Balances - Beginning of Year	14,235,959
Fund Balances - End of Year	\$ 13,638,866
Fund Balance - Reconciled	
Non-Spendable - Prepaid Expenditures	\$ -
Restricted Scholarship	-
Committed - Undistributed Reserve	1,358,708
Committed - Accrued Leave	500,000
Committed - Early Retirement	100,000
Assigned - Unspent Programs	-
Assigned - Repairs & Maintenance	300,000
Assigned - Classroom Textbooks	50,000
Assigned - Technology	100,000
Unassigned Fund Balance	11,230,158
Total Fund Balances	\$ 13,638,866

Grand County School District

The General Fund Revenues

	Original Budget 2025-2026
Local Sources:	
Property Taxes	
1110 - Basic Levy	5,231,511
1112 - Voted Local Levy	3,523,043
1114 - Board Local Levy	6,017,105
1500 - Earnings on Investments	500,000
1300 -1900 - Other Local	717,717
Total Local Sources	\$ 15,989,376
State Sources:	
Minimum School Program	
Var/3010 - K-12 Regular School	1,073,278
3013 Foreign Exchange	-
Var/3015 - Necessarily Existent Small Schools	1,335,292
Var/3020 - Professional Staff	-
1215/3100 - Pre-School	200,874
1205-1220/3100 Special Ed	1,070,694
5201/3100 - Class Size Reduction	386,715
5344/3100 - Students At-Risk Add On	388,211
5901-6000/3100 - Career and Technology Ed	432,402
5903/3100 - Comp Guidance	43,861
Total Basic School Program	\$ 4,931,327
Related to Basic Programs	
5315/3200 - Pupil Transportation	\$ 428,732
5318/3200 - Rural Transportation Grant	-
5310/3200 - Flexible Allocation	654,697
5651/3200 - Educ Professional Time	203,100
5665/3200 - Grow Your Own	-
1609/3300 - Adult Education*	129,572
5613/3300 - Adult Education - Corrections Instit	10,111
5331/3300 - Gifted and Talented	
5332/3300 - Advanced Placement	2,299
5333/3300 - Concurrent Enrollment	62,570
5340/3300 - Youth-in-Custody	145,155
5805/3300 - Early Literacy	-
5807/3400 - TSSP/SSHINE	151,455
5868/3400 - Teacher Supplies & Materials	29,066
5876/3400 - Educator Salary Adjustment	1,208,132
5911/3400 - ELL Software Grant	-
5368/3500 - School Nurse Funds	-
5666/3500 - Professional Learning Grant	-
5420/3500 - School LAND Trust	443,248
5652/3500 - Teen Center	-
5655/3500 - Digital Teaching and Learning	79,592
5659/3500 - Sch-Based Educ Support Bonus	110,312
5677/3500 - Computer Science Initiative	
5678/3500 - Teacher and Student Success	525,009

Grand County School District

The General Fund Revenues, continued

	Original Budget 2025-2026
Federal Sources:	
7330/4300 - Title VII	16,356
7225/4500 ESSER ARP/III	-
7227/4500 - ESSER ARP/III - BEACON	-
7522/4522 - IDEA Pre-School	31,986
7523/4500 - IDEA Pre-School ARP/SPED	-
7524/4524 - IDEA Special Education	289,126
7525/4500 - IDEA ARP/SPED	-
7401/4538 - Title II Perkins Formula/WBL	50,000
7796/4531 - Medicaid	144,235
7699/4200 - Federal Forest Service Funds	-
7801/4800 - Title I	284,052
7801/4800 - Title IVA - Repurposed to Title I	24,465
7860/4800 - Title IIA	46,086
7880/4800 - Title IIIA - ESL	8,596
7350/4700 - TANF Grant - BEACON/Mentoring	17,460
7390/4700 - Child Care Dev Grant - BEACON	108,094
7910/4880 - After School 21st Century	100,000
7650/4800 - McKinney-Vento Homeless	-
7960/4800 - Title VI - Indian Education	-
Other Federal Programs	-
Total Federal Sources	\$ 1,120,456
Total Revenues	\$ 27,177,301

Grand County School District

The General Fund Expenditures

	Original Budget 2025-2026
Instruction (1000):	
Salaries:	
131 - Teachers - Certified	\$ 7,813,611
132 - Substitute Teachers	164,400
161 - Paraprofessionals	1,444,077
199 - Other, including Coaches	189,250
Total Salaries	\$ 9,611,338
Employee Benefits:	
210 - State Retirement	1,946,730
220 - FICA	743,890
240 - Health Insurance	1,252,300
200 - Other Benefits	126,921
Total Employee Benefits	\$ 4,069,841
Purchased Services:	
300 - Purchased Services	324,085
500 - Student Travel/Communications	108,955
Total Purchased Services	\$ 433,040
600 - Supplies	400,045
640 - Texts, & On-Line Subscriptions	128,024
650-670 - Software & Tech Supplies	383,985
700 - Equipment & Tech Equipment	1,500
800 - Interest, Dues & Fees	51,200
Total Supplies and Equipment	964,754
Total Instruction	\$ 15,078,973
Student Services (2100):	
141 - Therapists	\$ 561,000
142 - Counselors	188,500
143 - Health Services Personnel	117,200
152 -Secretarial & Clerical Personnel	43,000
161 - Para-Professionals	98,000
Total Salaries	\$ 1,007,700
200 - Employee Benefits	393,460
300 - Purchased Services	11,000
500 - Travel	4,300
600 - Supplies	22,500
700 - Equipment	-
800 - Interest, Dues & Fees	-
Total Student Services	\$ 1,438,960
Staff Services (2200):	
100 - Salaries and Stipends	\$ 885,050
200 - Employee Benefits	464,362

300 - Purchased Services	68,157
400 - Service Contracts	63,500
500 - Travel & Communications	113,838
600 - Supplies	69,494
640 - Library Books & Periodicals	4,724
700 - Equipment	24,000
800 - Interest, Dues & Fees	-
Total Instructional Staff Services	<u>\$ 1,693,125</u>

Grand County School District

The General Fund Expenditures, continued

	<i>Original Budget 2025-2026</i>
District Administration (2300):	
Salaries:	
110 - Board and Administration	\$ 239,000
200 - Employee Benefits	118,310
300 - Purchased Services	61,000
500 - Other Purchased Services	60,000
600 - Supplies and Materials	17,000
800 - Dues and Fees	10,000
Total District Administration	\$ 505,310
School Administration (2400):	
Salaries:	
121 - Principals & Directors	\$ 689,000
152 - Secretaries & Other	373,500
Total Salaries	\$ 1,062,500
200 - Employee Benefits	383,890
500 - Other Purchased Services	24,800
600 - Supplies & Materials	13,375
700 - Equipment	-
800 - Dues and Fees	-
Total School Administration	\$ 1,484,565
Business Services (2500):	
100 - Employee Salaries	\$ 638,000
200 - Employee Benefits	261,610
300 - Purchased Services	254,500
500 - Other Purchased Services	92,000
600 - Supplies and Materials	91,000
700 Equipment	6,000
800 - Dues and Fees/Net Indirect Costs	6,000
870 - Restricted indirect costs	(36,277)
870 - Restricted indirect costs	36,277
Total Business Services	\$ 1,349,110
Operation & Maint. of Facilities (2600):	
180 - Custodial/Maintenance	\$ 1,091,000
200 - Employee Benefits	501,204
300 - Purchased Services	0
400 - Purchased Property Services	875,700
500 - Other Purchased Services	86,500
600 - Supplies	856,220
621 - Natural Gas	107,000
622 - Electricity	384,500
700 - Equipment	12,000
860 - Non-restricted indirect costs	(141,016)

860 - Non-restricted indirect costs	138,917
Total Operation & Maintenance	\$ 3,912,025
Student Transportation (2700):	
100 - Employee Salaries	\$ 602,000
200 - Employee Benefits	323,715
300 - Purchased Services	6,500
400 - Purchased Property Services	13,200
500 - Other Purchased Services	45,600
600 - Other Supplies	102,500
626 - Motor Fuel	71,000
730 - Equipment	2,500
Total Student Transportation	\$ 1,167,015

Grand County School District

The General Fund
Expenditures, continued

	Original Budget 2025-2026
Community Recreation (2900):	
100 - Employee Salaries	\$ 361,467
200 - Employee Benefits	124,676
300 - Purchased Services	19,840
500 - Other Purchased Services	12,232
600 - Supplies	24,997
700 Equipment	-
800 - Dues and Fees/Other/Indirect Costs	2,099
Total Community Service:	\$ 545,311
Total Expenditures	\$ 27,174,394

Grand County School District

Student Activity Fund Revenues

	Original Budget 2025-2026
Local Sources:	
1500 - Interest	\$ 1,100
1710-30 Admissions/Other Sales/Organizations	40,300
1740 - Student Activities/Fees	172,000
1740 - Contra - Fees	(15,200)
1700 - Other Student Revenues	261,800
1920 - Donations/Other Contributions	109,000
1900 - Other Local	15,800
Total Local Sources	\$ 584,800

Expenditures

	Original Budget 2025-2026
Non-Instructional Services	
100 - Salaries	\$ -
200 - Employee Benefits	-
300 - Purchased Services	74,000
400 - Purchased Property Services	-
500 - Other Purchased Services	138,000
600 - Supplies	193,000
700 - Equipment	15,000
800 - Other	160,000
Total Expenditures	\$ 580,000

Excess (Deficiency) for Year	\$ 4,800
Fund Balances - Beginning of Year	248,957
Fund Balances - End of Year	\$ 253,757
Summary of Fund Balances - End of Year:	
Committed to Students:	\$ 253,757

Grand County School District

Pass-Through Charter School Fund

Revenues

	<i>Original Budget 2025-2026</i>
Local Sources:	
Pass-Through Property Tax	\$ 159,335
Total Local Sources	\$ 159,335

Expenditures

	<i>Original Budget 2025-2026</i>
Non-Instructional Services	
100 - Salaries	\$ -
200 - Employee Benefits	-
300 - Purchased Services	-
400 - Purchased Property Services	-
500 - Pass Through to Other Governments	159,335
600 - Supplies	-
700 - Equipment	-
800 - Other	-
Total Expenditures	\$ 159,335
 Excess (Deficiency) for Year	 \$ -
 Fund Balances - Beginning of Year	 -
 Fund Balances - End of Year	 \$ -

Grand County School District

Debt Service Fund Revenues

	Original Budget 2025-2026
Local Sources:	
1128 - Debt Service Levy	\$ 2,119,999
1129 - Debt Service Redemptions	52,000
1178 - Debt Service FILTs	59,000
1510 - Interest on Investment	90,000
Total Local Sources	2,320,999
Total Revenues	\$ 2,320,999

Expenditures

	-
	Original Budget 2025-2026
Debt Service:	
810-830 - Interest and Fees	\$ 104,247
840 - Principal	2,639,000
890 - Miscellaneous Bond Costs	15,000
Total Expenditures	\$ 2,758,247
Excess (Deficiency) for Year	\$ (437,248)
Other Sources and (Uses):	
Sale of Refunding Bonds	-
Payment to Escrow For Refunding Bonds	
Bond Issuance Costs	
Total Other Sources and (Uses)	-
Total Excess (Deficiency) for the Year	(437,248)
Fund Balances - Beginning	2,036,472
Fund Balances - Ending	\$ 1,599,224

Grand County School District

Capital Projects Fund Revenues

	Original Budget 2025-2026
Local Sources:	
1124 - Capital Outlay Levy	\$ 5,098,732
1125 - Capital Redemptions	101,000
1174 - Capital FILTs	150,000
1500 - Earnings on Investments	225,000
Other Local Revenues	-
Total Local Sources	5,574,732
State Sources:	
3500 - Public Educ Capital & Technology Fund	-
Total Revenues	\$ 5,574,732

Expenditures

	-
	Original Budget 2025-2026
Capital Outlay:	
300 - Purchased Services	\$ 425,000
430-450 - Construction Services	5,100,000
- Construction Middle School	-
521 - Insurance	-
600 - Supplies/Small Equipment	35,000
730/739 - Equipment/Cust & Maint Equip	75,000
733 - Furniture and Fixtures	60,000
734-736 - Tech and Security Equipment	100,000
735 - School Bus	170,000
830 - Construction Interest	5,000
Total Capital Outlay	5,970,000
Debt Service	
810-830 - Interest and Fees	1,166,998
833 - Bond Issuance Costs	-
840 - Principal	1,243,000
890 - Other Costs	25,000
Total Debt Service	2,434,998
Total Expenditures	\$ 8,404,998
Excess (Deficiency) for Year	\$ (2,830,266)
Other Financing Sources (Uses):	
Lease Revenue Bonds Issued	\$ -
Premiums on Bonds Issued	-
Sale of Refunding Bonds	-
Payment to Escrow For Refunding Bonds	-
Bond Issuance Costs	-
Proceeds from Sale of Capital Assets	5,000
Transfers General Fund	-
Total Other Financing Sources (Uses):	\$ 5,000
Fund Balances - Beginning	\$ 3,632,547
Fund Balances - Ending	\$ 807,281

Grand County School District

Child Nutrition Program Revenues

	Original Budget 2025-2026
Local Sources:	
1610 - Sales to Pupils	\$ 105,000
1620 - Sales to Adults	11,000
1690 - Other Local Sales	-
1510 - Interest on Investment	1,000
Other Local Income	1,000
Total Local Sources	118,000
State Sources:	
3770 - Liquor Tax	100,000
Total State Sources	100,000
Federal Sources:	
4560 - After Sch & Fresh Fruits/Supply Chain	-
4571 - Lunch Reimbursement	320,000
4574 - Breakfast Reimbursement	52,000
4970 - Donated Commodities	60,000
Total Federal Sources	432,000
Total Revenues	\$ 650,000

Expenditures

	Original Budget 2025-2026
Food Services:	
100 - Salaries	\$ 396,500
200 - Employee Benefits	190,835
300 - Purchased Professional Services	2,000
400 - Purchased Property Services	13,000
500 - Other Purchased Services	9,300
600 - Supplies	65,500
630 - Food	545,000
700 - Equipment	-
800 - Other	2,500
Total Expenditures	\$ 1,224,635
Excess (Deficiency) for Year	\$ (574,635)
Transfer In From General Fund	600,000
Fund Balances - Beginning of Year	128,539
Fund Balances - End of Year	\$ 153,904