

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

		<b>Original Budget 2025-2026</b>
<b>Revenues:</b>		
Local Sources	\$ 15,989,376	
State Sources	10,067,469	
Federal Sources	1,120,456	
	<b>Total Revenues</b>	<b>\$ 27,177,301</b>
<b>Expenditures:</b>		
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	
	<b>Total Expenditures</b>	<b>\$ 27,174,394</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 2,907</b>	
<b>Other Financing Sources (Uses):</b>		
Transfer Out To Child Nutrition Program	(600,000)	
Transfer In from Capital Outlay	-	
Sale of Capital Assets	-	
	<b>Total Other Financing Sources (Uses)</b>	<b>(600,000)</b>
<b>Excess of Revenues and Other Financing Sources Over Expenditures*</b>	<b>(597,093)</b>	
<b>Fund Balances - Beginning of Year</b>	<b>14,235,959</b>	
<b>Fund Balances - End of Year</b>	<b>\$ 13,638,866</b>	
 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	
	<b>Total Fund Balances</b>	<b>\$ 13,638,866</b>

# Grand County School District

## ***The General Fund Revenues***

	<i>Original Budget 2025-2026</i>
<b>Local Sources:</b>	
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
<b>Total Local Sources</b>	<b>\$ 15,989,376</b>
<b>State Sources:</b>	
<b>Minimum School Program</b>	
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
<b>Total Basic School Program</b>	<b>\$ 4,931,327</b>
<b>Related to Basic Programs</b>	
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***

	<i>Original Budget 2025-2026</i>
<b>Federal Sources:</b>	
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	-
<b>Total Federal Sources</b>	<b>\$ 1,120,456</b>
<b>Total Revenues</b>	<b>\$ 27,177,301</b>

# Grand County School District

## The General Fund Expenditures

		<u>Original Budget 2025-2026</u>
<b>Instruction (1000):</b>		
Salaries:		
131 - Teachers - Certified	\$ 7,813,611	
132 - Substitute Teachers	164,400	
161 - Paraprofessionals	1,444,077	
199 - Other, including Coaches	189,250	
		<b>Total Salaries</b>
	<b>\$ 9,611,338</b>	
Employee Benefits:		
210 - State Retirement	1,946,730	
220 - FICA	743,890	
240 - Health Insurance	1,252,300	
200 - Other Benefits	126,921	
		<b>Total Employee Benefits</b>
	<b>\$ 4,069,841</b>	
Purchased Services:		
300 - Purchased Services	324,085	
500 - Student Travel/Communications	108,955	
		<b>Total Purchased Services</b>
	<b>\$ 433,040</b>	
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	
		<b>Total Supplies and Equipment</b>
	<b>964,754</b>	
		<b>Total Instruction</b>
	<b>\$ 15,078,973</b>	
<b>Student Services (2100):</b>		
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	
		<b>Total Salaries</b>
	<b>\$ 1,007,700</b>	
200 - Employee Benefits	393,460	
300 - Purchased Services	11,000	
500 - Travel	4,300	
600 - Supplies	22,500	
700 - Equipment	-	
800 - Interest, Dues & Fees	-	
		<b>Total Student Services</b>
	<b>\$ 1,438,960</b>	
<b>Staff Services (2200):</b>		
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	-
<b>Total Instructional Staff Services</b>	<b>\$ 1,693,125</b>

# Grand County School District

## The General Fund Expenditures, continued

		<b>Original Budget 2025-2026</b>
<b>District Administration (2300):</b>		
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	<u>\$ 505,310</u>	
<b>School Administration (2400):</b>		
Salaries:		
121 - Principals & Directors	\$ 689,000	
152 - Secretaries & Other	373,500	
Total Salaries	<u>\$ 1,062,500</u>	
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	<u>\$ 1,484,565</u>	
<b>Business Services (2500):</b>		
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	<u>\$ 1,349,110</u>	
<b>Operation &amp; Maint. of Facilities (2600):</b>		
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	<u>\$ 3,912,025</u>
<b>Student Transportation (2700):</b>	
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	<u>\$ 1,167,015</u>

## **Grand County School District**

### **The General Fund** **Expenditures, continued**

	<b>Original Budget 2025-2026</b>
<b>Community Recreation (2900):</b>	
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:	 <hr/>
 <b>Total Expenditures</b>	 <b><u>\$ 27,174,394</u></b>

## **Grand County School District**

### **Student Activity Fund Revenues**

	<i>Original Budget 2025-2026</i>
<b>Local Sources:</b>	
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
<b>Total Local Sources</b>	<b>\$ 584,800</b>

### **Expenditures**

	<i>Original Budget 2025-2026</i>
<b>Non-Instructional Services</b>	
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
<b>Total Expenditures</b>	<b>\$ 580,000</b>

Excess (Deficiency) for Year	\$ 4,800
Fund Balances - Beginning of Year	248,957
<b>Fund Balances - End of Year</b>	<b>\$ 253,757</b>

### **Summary of Fund Balances - End of Year:**

Committed to Students:	<u>\$ 253,757</u>
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## ***Grand County School District***

### ***Pass-Through Charter School Fund***

#### ***Revenues***

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

#### ***Expenditures***

	<i>Original Budget 2025-2026</i>
<b>Non-Instructional Services</b>	
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	- -
<b>Total Expenditures</b>	<b>\$ 159,335</b>
Excess (Deficiency) for Year	\$ -
Fund Balances - Beginning of Year	- -
<b>Fund Balances - End of Year</b>	<b>\$ -</b>

# Grand County School District

## Debt Service Fund Revenues

	<i>Original Budget 2025-2026</i>
<b>Local Sources:</b>	
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
<b>Total Local Sources</b>	<b>2,320,999</b>
<b>Total Revenues</b>	<b>\$ 2,320,999</b>

## Expenditures

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

## Grand County School District

### Capital Projects Fund Revenues

	<i>Original Budget 2025-2026</i>
<b>Local Sources:</b>	
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	<u>5,574,732</u>
<b>State Sources:</b>	
3500 - Public Educ Capital & Technology Fund	-
	<b>Total Revenues</b>
	<b>\$ 5,574,732</b>

### Expenditures

	<i>Original Budget 2025-2026</i>
<b>Capital Outlay:</b>	
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
<b>Debt Service</b>	
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
	<b>Total Expenditures</b>
	<b>\$ 8,404,998</b>
Excess (Deficiency) for Year	\$ (2,830,266)
<b>Other Financing Sources (Uses):</b>	
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):	<u>\$ 5,000</u>
Fund Balances - Beginning	\$ 3,632,547
Fund Balances - Ending	<u>\$ 807,281</u>

# Grand County School District

## Child Nutrition Program Revenues

		<i>Original Budget 2025-2026</i>
<b>Local Sources:</b>		
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	
	<b>Total Local Sources</b>	<b>118,000</b>
<b>State Sources:</b>		
3770 - Liquor Tax	100,000	
	<b>Total State Sources</b>	<b>100,000</b>
<b>Federal Sources:</b>		
4560 - After Sch & Fresh Fruits/Supply Chain	-	
4571 - Lunch Reimbursement	320,000	
4574 - Breakfast Reimbursement	52,000	
4970 - Donated Commodities	60,000	
	<b>Total Federal Sources</b>	<b>432,000</b>
	<b>Total Revenues</b>	<b>\$ 650,000</b>

## Expenditures

		<i>Original Budget 2025-2026</i>
<b>Food Services:</b>		
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	
	<b>Total Expenditures</b>	<b>\$ 1,224,635</b>
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	<b>\$ 153,904</b>	