

Garfield 16

2025-26 Budget

Funded Pupil Count

DISTRICT: Garfield 16	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
FY 26 October FTE Count (Projected)							1,158.1
FY 25 October FTE Count (Projected)						1,151.0	
FY 24 October FTE Count					1,106.0	1,106.0	
FY 23 October FTE Count				1,123.5	1,123.5	1,123.5	
FY 22 October FTE Count			1,138.5	1,138.5	1,138.5	1,138.5	
FY 21 October FTE Count		1,082.0	1,082.0	1,082.0	1,082.0		
FY 20 October FTE Count	1,232.5	1,232.5	1,232.5	1,232.5	1,232.5		
FY 19 October FTE Count			1,157.6	1,157.6			
Averaged Funded Pupil Count	1,232.5	1,157.3	1,152.7	1,146.8	1,136.5	1,129.8	1,158.1
CPP & Ecare Slots	49.5	50.5	51.5	49.5	0.0	0.0	
Funded Pupil Count	1,282.0	1,207.8	1,204.2	1,196.3	1,136.5	1,151.1	1,158.1
Year to year difference between avg. funded count amount	0.0	(74.3)	(3.6)	(5.8)	(10.3)	(6.8)	7.0
Current Year Per Pupil Revenue Paid	8,971.2	8,492.1	9,843.1	10,247.7	11,638.1	12,579.21	12,985.95
Funding Amount			11,206,392.1	12,259,552.4	13,226,712.0	14,479,928.6	15,039,024.5
						INCREASE	559,095.9

General Fund

Garfield County School District No.16						
GENERAL FUND						
	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Beginning Fund Balance	\$ 4,881,981	\$ 5,765,180	\$ 7,315,061	\$ 7,998,641	\$ 10,617,428	\$ 11,030,797
Revenue:						
Property taxes	\$ 3,819,154	\$ 3,808,879	\$ 6,016,704	\$ 7,703,064	\$ 5,457,332	\$ 4,982,724
Specific ownership taxes	655,687	664,088	733,045	738,575	740,000	740,000
State and federal revenue	9,997,096	11,409,316	8,648,243	8,794,313	12,667,769	13,471,923
Interest income	24,000	56,503	929,837	1,254,241	900,000	1,000,000
Other revenue	486,888	610,318	498,365	766,444	469,518	550,018
Total revenue	14,982,825	16,549,104	16,826,194	19,256,637	20,234,619	20,744,665
Expenditures & Transfers:						
Salaries	\$ 7,171,159	\$ 7,698,880	\$ 8,104,221	\$ 8,993,625	\$ 10,726,473	\$ 11,270,477
Benefits	2,711,672	2,944,462	3,123,920	3,390,198	4,469,109	4,608,155
Purchased services	1,749,127	1,806,379	2,085,446	2,277,543	3,190,134	3,209,486
Supplies & Equipment	867,669	1,049,502	1,069,027	1,216,484	1,899,255	1,656,547
Total Expenditures	12,499,627	13,499,223	14,382,614	15,877,850	20,284,971	20,744,665
Transfers Out	(1,600,000)	(1,500,000)	(1,760,000)	(760,000)	(1,000,000)	(1,100,000)
Net Change in Fund Balance	883,198	1,549,881	683,580	2,618,787	(1,050,352)	(1,100,000)
Ending Fund Balance	\$ 5,765,180	\$ 7,315,061	\$ 7,998,641	\$ 10,617,428	\$ 9,567,076	\$ 9,930,797
Appropriation					30,852,047	31,775,462
TABOR	501,000	532,000	544,000	658,000	700,000	800,000
Multi Year	756,580	166,580	323,948	162,632	180,000	180,000
Non-Spendable Prepaid	271,525	-	-	-	-	-
Colorado Preschool Program	856	-	-	-	-	-
Unassigned	4,235,219	6,616,481	7,130,693	9,796,796	8,667,076	9,050,797
Total	\$ 5,765,180	\$ 7,315,061	\$ 7,998,641	\$ 10,617,428	\$ 9,547,076	\$ 10,030,797

General Fund

SALARIES		
1.5% salary increase	\$ 195,000	
Sign on Bonus	\$ 10,000	
Instructional Coach	\$ 70,000	addition to 25/26
District Athletic Director	\$ 120,000	addition to 25/26
SPED Paraprofessional	\$ 22,000	addition to 25/26
SCCG Overage	\$ 18,000	increased salaries & benefits
Transportation Director	\$ 45,000	only budgeted half in 24/25
GVHS & GVMS Floating Sub Full Time	\$ 18,000	full time not budgeted in 24/25
CFL Teacher Sub	\$ 4,000	budgeted 6,000 in 24/25- currently \$8,700 spent
CFL Para Sub	\$ 8,000	budgeted 12,000 in 24/25- currently \$23,000 spent
BUE Full Time Behavior Int	\$ 25,663	full time not budgeted in 24/25
Overtime	\$ 13,000	Currently at \$48k, budget \$19k 24/25, budget 31,000 25/26
	\$ 548,663	TOTAL
BENEFITS		
	\$ 139,046	The district is paying 100% of the employee only PPO5 premium
PURCHASED SVCS		
	\$ 15,000	Staff Education Credits
	\$ 4,000	Audit Fees
	\$ 19,000	TOTAL
SUPPLIES & EQUIPMENT		
	\$ (5,000)	Grounds Supplies
	\$ (19,000)	Finance Supplies
	\$ (7,000)	Dist Gov Other Expenses??
	\$ (155,000)	Tech Erate Equip- Will add back in if we receive Erate Revenue & be adjusted in revised budget
	\$ (80,000)	Utilities- gas & electric
	\$ (266,000)	TOTAL

General Fund

REVENUE ASSUMPTIONS

- Used CDE student count projections of 1,158. Current student count on May 7, 2025 was 1,211
- PPR \$12,985.95- increase of \$407
- Increased interest revenue to align with 2024-25 collections
- Other revenue increased due to preschool tuition, cardinal club, student fees and gate collections

EXPENDITURE ASSUMPTIONS

- Salaries
 - Includes 1.5% increase for all employees
 - Addition of GVHS Athletic Director
 - Sign on Bonus for new hires
 - Wellness & Longevity bonus for existing employees
- District is paying the employee only PPO5 Health insurance premium. District added a 2 employee + family premium
- Adjusted
 - Maintenance purchased services/ grounds supplies
 - Curriculum cycle
 - Transportation repair services & parts
- Transfer to Capital Reserve for Transportation & Maintenance Purchases (busses). Transfer to Nutrition Services

Nutrition Services Fund

Garfield County School District No.16						
NUTRITION SERVICES FUND						
	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Beginning Fund Balance	\$ 92,722	\$ 247,056	\$ 383,934	\$ 204,889	\$ 276,921	\$ 183,218
Revenue:						
Food sales	\$ 11,805	\$ 23,430	\$ 11,805	\$ 5,286	\$ 5,460	\$ 3,650
Federal reimbursement	582,088	839,938	543,452	586,913	600,800	672,621
USDA donated commodities	37,407	28,769	39,708	34,670	45,000	52,143
State reimbursement	3,828	3,811	12,506	256,431	267,000	227,011
Total Revenue	635,128	895,948	607,471	883,300	918,260	955,425
Expenditures:						
Salaries	\$ 229,556	\$ 254,586	\$ 313,146	\$ 336,268	\$ 344,727	\$ 375,123
Benefits	69,667	73,634	88,033	96,664	110,836	114,676
Purchased services	5,632	7,986	15,310	7,304	12,000	12,000
Supplies & Materials	238,532	393,519	397,260	467,116	494,400	563,307
Equipment	-	576	68,060	4,246	5,000	5,000
Commodities	37,407	28,769	39,708	34,670	45,000	52,143
Total Expenditures	580,794	759,070	921,517	946,268	1,011,963	1,122,249
Net Change in Fund Balance	54,334	136,878	(314,046)	(62,968)	(93,703)	(166,824)
Transfer from General Fund	100,000	-	135,000	135,000	-	100,000
Ending Fund Balance	\$ 247,056	\$ 383,934	\$ 204,889	\$ 276,921	\$ 183,218	\$ 116,394
Appropriation					\$ 1,195,181	1,238,643

- Increased food costs by 15%
- 1.5% increase in salaries
- Included \$100,000 transfer from General Fund

Grant Fund

Garfield County School District No.16						
DESIGNATED PURPOSE GRANT FUND						
	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -
Revenue:						
Federal grants	\$ 1,429,235	\$ 1,191,265	\$ 1,537,751	\$ 1,090,785	\$ 787,178	\$ 412,531
State grants	483,463	273,006	233,277	721,143	1,727,664	1,992,646
Local grants	784,515	266,170	355,560	158,673	720,969	833,446
Total Revenue	2,697,213	1,730,441	2,126,588	1,970,601	3,235,811	3,238,623
Expenditures:						
Salaries	\$ 1,019,759	\$ 840,570	\$ 948,253	\$ 950,313	\$ 1,219,508	\$ 1,102,247
Benefits	240,672	253,391	290,742	324,583	482,168	399,162
Purchased services	246,590	248,964	159,742	126,855	795,955	787,594
Supplies and Equipment	1,190,192	387,516	727,851	568,850	738,180	949,620
Total Expenditures	2,697,213	1,730,441	2,126,588	1,970,601	3,235,811	3,238,623
Net Change in Fund Balance						
	-	-	-	-	-	-
Ending Fund Balance						
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Appropriation					\$ 3,235,811	\$ 3,238,623

Grant Name	2025-26 Budget
KEINATH DONATION	\$ 136,483
BUE CATCHUP CLUB	\$ 2,313
TOWN OF PARACHUTE- MARIJUANA	\$ 21,955
GOCO/INSPIRE GRANT	\$ 170,000
GOCO YOUTH ADVISORY	\$ 46,800
CMC COSI	\$ 23,750
ACF SCHOOL BASED FAMILY RESOURCE CENTER	\$ 2,493
WCCR MT. CALLAHAN COMMUNITY FUND	\$ 500
GCFML CFL	\$ 150,000
ACF	\$ 74,111
COALITION FOR FAMILIES GRANT	\$ 10,000
GRAND VALLEY DONORS	\$ 18,000
KIWANIS RECREATION FEES GRANT	\$ 1,070
RESCHOOL COMMUNITY GRANT	\$ 4,441
RESCHOOL OUTDOOR PROGRAM	\$ 5,830
GARFIELD COUNTY DENTAL PROGRAM	\$ 2,330
ACF	\$ 8,643
ACF GIVING NETWORK	\$ 14,500
ACF YEA	\$ 130,051
ACF EARLY CHILDHOOD	\$ 10,175
GIFTED AND TALENTED	\$ 19,000
EARSS GRANT	\$ 343,443
SCHOOL COUNSELOR CORE GRANT	\$ 270,000
CO STUDENT WELLNESS GRANT	\$ 30,000
CO STATE LIBRARY GRANT	\$ 5,000
AP INCENTIVE PILOT PROGRAM	\$ 171,434
EASI	\$ 130,000
GT UNIVERSAL SCREENINGS	\$ 1,050
ADDITIONAL AT RISK FUNDING	\$ 73,149
AUTOMATIC ENROLLMENT IN ADVANCED COURSES	\$ 20,898
READ ACT	\$ 64,483
FAFSA CASFA GRANT	\$ 11,000
CHFA DIRECT EFFECT AWARD	\$ 6,975
TITLE I	\$ 266,383
TITLE III ELL	\$ 25,159
TITLE II	\$ 51,061
TITLE IV PART A	\$ 19,928
STRONGER CONNECTIONS GRANT	\$ 50,000
COVID TESTING SITE	\$ 3,214
21ST CENTURY COMMUNITY LEARNING CENTERS	\$ 162,000
HEALTHY MEALS INCENTIVE GRANT	\$ 73,000
MEDICAID	\$ 608,000

Grant Fund

- Counselor Corps Grant
 - \$270,000 per year
 - Ends 6/30/26
 - Funds 3 Counselors, training, software
- EARSS Grant
 - \$343,000 per year
 - Ends 6/30/27
 - Funds Family Resource Center and 1.5 Counselors
- Additions:
 - CFL GCFML \$150,000
 - EASI Grants
 - School Transformation \$80,000
 - Building Capacity for Instructional Coaching \$50,000
- Title I allocation decreased \$3,530

Student Activity Fund

Garfield County School District No.16						
STUDENT ACTIVITY FUND						
	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Beginning Fund Balance	\$ 226,650	\$ 180,186	\$ 164,249	\$ 194,893	\$ 213,411	\$ 213,411
Revenue:						
Student programs	\$ 168,949	\$ 163,719	\$ 222,293	\$ 241,314	\$ 275,000	\$ 275,000
Total Revenue	168,949	163,719	222,293	241,314	275,000	275,000
Expenditures:						
Student Activities	\$ 215,413	\$ 179,656	\$ 191,649	\$ 222,796	\$ 275,000	\$ 275,000
Total Expenditures	215,413	179,656	191,649	222,796	275,000	275,000
Net Change in Fund Balance	(46,464)	(15,937)	30,644	18,518	-	-
Ending Fund Balance	\$ 180,186	\$ 164,249	\$ 194,893	\$ 213,411	\$ 213,411	\$ 213,411
Appropriation					\$ 488,411	\$ 488,411

Royalty Fund

Garfield County School District No.16						
ROYALTY FUND						
	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Beginning Fund Balance	\$ 518,545	\$ 552,307	\$ 640,722	\$ 640,722	\$ 726,140	\$ 846,140
Revenue:						
Other income	\$ 64,026	\$ 100,975	\$ 136,214	274,000	120,000	75,000
Total Revenue	64,026	100,975	136,214	274,000	120,000	75,000
Expenditures:						
Purchased services	-	11,226	-	-	-	-
Supplies and equipment	30,264	1,334	250,156	188,582	175,116	150,000
Total Expenditures	30,264	12,560	250,156	188,582	175,116	150,000
Net Change in Fund Balance	33,762	88,415	(113,942)	85,418	(55,116)	(75,000)
Ending Fund Balance	\$ 552,307	\$ 640,722	\$ 526,780	\$ 726,140	\$ 671,024	\$ 771,140
Appropriation					\$ 846,140	\$ 921,140

Bond Fund

Garfield County School District No.16						
BOND REDEMPTION FUND						
	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Beginning Fund Balance	\$ 8,940,833	\$ 9,439,683	\$ 9,544,689	\$ 9,616,940	\$ 9,719,483	\$ 9,813,555
Revenue:						
Property taxes	\$ 6,023,740	\$ 5,497,273	\$ 5,518,629	\$ 5,479,973	\$ 5,458,597	\$ 5,377,730
Bond Interest	3,841	2,608	7,777	34,316	25,000	25,000
Total Revenue	6,027,581	5,499,881	5,526,406	5,514,289	5,483,597	5,402,730
Expenditures:						
Principal	\$ 4,055,000	\$ 4,095,000	\$ 4,290,000	\$ 4,390,000	\$ 4,565,000	\$ 4,795,000
Interest	1,473,731	1,299,875	1,157,150	1,018,950	817,025	583,025
Fees	-	-	7,005	2,796	7,500	7,500
Total Expenditures	5,528,731	5,394,875	5,454,155	5,411,746	5,389,525	5,385,525
Net Change in Fund Balance	498,850	105,006	72,251	102,543	94,072	17,205
Ending Fund Balance	\$ 9,439,683	\$ 9,544,689	\$ 9,616,940	\$ 9,719,483	\$ 9,813,555	\$ 9,830,760
Appropriation					\$ 15,203,080	\$ 15,216,285

- Bonds will be paid off in 2028!

Capital Reserve Fund

Garfield County School District No.16						
CAPITAL RESERVE FUND						
	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Beginning Fund Balance	\$ 3,654,407	\$ 4,930,100	\$ 6,219,462	\$ 6,684,463	\$ 6,341,580	\$ 6,355,580
Revenue:						
BEST Grant	\$ -	\$ -	\$ 1,135,375	\$ 1,174,539	\$ 4,134,035	\$ 3,634,035
State Income	16,293	-	-	-	-	-
Total Revenue	16,293	-	1,135,375	1,174,539	4,134,035	3,634,035
Expenditures:						
Facility Improvements	\$ -	\$ -	\$ -	\$ 162,017	\$ 400,000	\$ 500,000
BEST Grant	-	-	1,188,895	1,090,047	4,134,035	3,634,035
G16 BEST Grant Matching	-	-	926,146	802,089	4,134,035	3,634,035
Purchased Services	14,550	51,983	1,851	18,680	-	-
GVHS Equipment	-	-	54,525	-	-	-
Admin Building Improvements	5,500	-	-	-	-	-
CFL Building Improvement	6,969	-	58,394	-	-	-
BUE Building Improvements	26,293	6,089	33,045	-	155,000	-
GVMS Building Improvements	63,546	31,641	-	-	-	-
GVHS Building Improvements	35,613	33,870	4,728	-	-	-
Butler Building	-	-	-	-	-	450,000
Equipment	-	-	27,790	-	-	-
GVHS Field	-	-	-	-	-	50,000
Tech Equipment	16,293	87,055	-	25,351	50,000	50,000
Maintenance Vehicle	-	-	-	44,238	-	-
Bus	-	-	-	-	50,000	348,000
Copiers	71,836	-	-	-	25,000	25,000
Total Expenditures	\$ 240,600	\$ 210,638	\$ 2,295,374	\$ 2,142,422	\$ 8,948,070	\$ 8,691,070
Net Change in Fund Balance	(224,307)	(210,638)	(1,159,999)	(967,883)	(4,814,035)	(5,057,035)
Transfer from General Fund	1,500,000	1,500,000	1,625,000	625,000	1,000,000	1,000,000
Ending Fund Balance	\$ 4,930,100	\$ 6,219,462	\$ 6,684,463	\$ 6,341,580	\$ 2,527,545	\$ 2,298,545
Appropriation					12,475,615	11,989,615

- Includes BEST grant for BUE
- General Fund transfer of \$1,000,000 for transportation and maintenance needs
- \$348,000 for 2 new busses
- Continue to budget \$50,000 for Tech equipment
- Added \$50,000 for GVHS field replacement
- Added \$450,000 for Butler Building

2025-26 Appropriation Resolution

FUND	APPROPRIATION
GENERAL	31,775,462
NUTRITION SERVICES	1,238,643
DESIGNATED-PURPOSE GRANT	3,238,623
STUDENT ACTIVITY	488,411
ROYALTY	921,140
BOND	15,216,285
CAPITAL RESERVE	11,989,615
TOTAL	\$ 64,868,179

- The appropriation resolution shall specify the amount of money appropriated to each fund

2025-26 Beginning Fund Balance Resolution

FUND	AMOUNT	PURPOSE OF SPENDING FUND BALANCE
GENERAL	(1,100,000)	Transfers to Capital Reserve Fund and Food Service Fund.
NUTRITION SERVICES	(166,824)	Intentional spending to reduce the Nutrition Services fund balance to meet State requirements for ending fund balance.
ROYALTY	(75,000)	Intentional spending to purchase new curriculum and technology
CAPITAL RESERVE	(5,057,035)	Deficit spending includes Garfield 16's match for the BEST Grant for HVAC and plumbing improvements at BUE and purchase of 2 new busses
Total	(6,398,859)	

- Authorizes the use of a portion of the beginning fund balance to be spent down