

Custer County School District C-1

Proposed Budget

FY 2024/25



**Custer County School District C-1
709 Main Street
Westcliffe, CO 81252**

**Sydney Benesch
Interim Superintendent**

**Charlotte Lindaman
Business Manager**

5/14/2024

Custer County School District C-1

Proposed Budget

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FY 2024/25

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Proposed Budget

Budget Development Assumptions

FY 2024/25

	FY 2023/24	FY 2024/25
Revenue-Based Assumptions		
October FTE Pupil Count	309.0	296.0
5-Yr Averaging Funded Pupil Count	328.3	314.3
Post-Negative Factor Per-Pupil Funding	\$13,781	\$15,443
Total Program Funding	\$4,524,154	\$4,853,829
Budget Stabilization Factor	(\$71,203)	\$0
Net Assessed Valuation	\$149,275,444	\$175,217,943
Property Tax Mill Levy Components:		
General Fund	25.903	26.903
Abatement Levy	0.001	0.001
Bond Fund	2.010	4.000
Mill Levy Override Fund	0.000	0.000
Total Mill Levy	27.914	30.904

Expenditure-Based Assumptions		
Health Insurance Annual Employer Contribution	8,794	9,601
Employer PERA Contribution	21.40%	21.40%
Medicare Employer Contribution	1.45%	1.45%
Colorado Unemployment	0.20%	0.20%
Colorado Minimum Wage (1/1/24 & Estimated 1/1/25)	\$14.42	\$15.14

Debt-Based Assumptions		
Net Assessed Valuation	\$149,275,444	\$175,217,943
Gross Debt Capacity @ 20%	\$29,855,089	\$35,043,589
General Obligation Principal Outstanding as of Year-End	\$5,545,000	\$5,145,000
Remaining Debt Capacity	\$35,400,089	\$40,188,589
Additional Lease Certification of Participation Debt	\$72,022	\$50,022

Payroll Assumptions			
Monthly cost of Health Insurance	666.38	733.02	
Monthly cost of Life Insurance	4.13	4.75	
Monthly HRA Contribution	\$62	\$62	
Calculated Monthly Cost of Benefits	\$732.84	\$800.10	
Pay Increases	Raise Amount	Current	% Increase
Certified	2,000.00	39,000.00	5%
Classified	1.05	20.00	5%
Administrators	2,000.00		
Head Coach Raise	180.00	3,600.00	5%
Asst. Coach Raise	85.00	1,550.00	5%

Custer County School District C-1

Proposed Budget Strategic Budget Goals FY 2024/25

General Fund

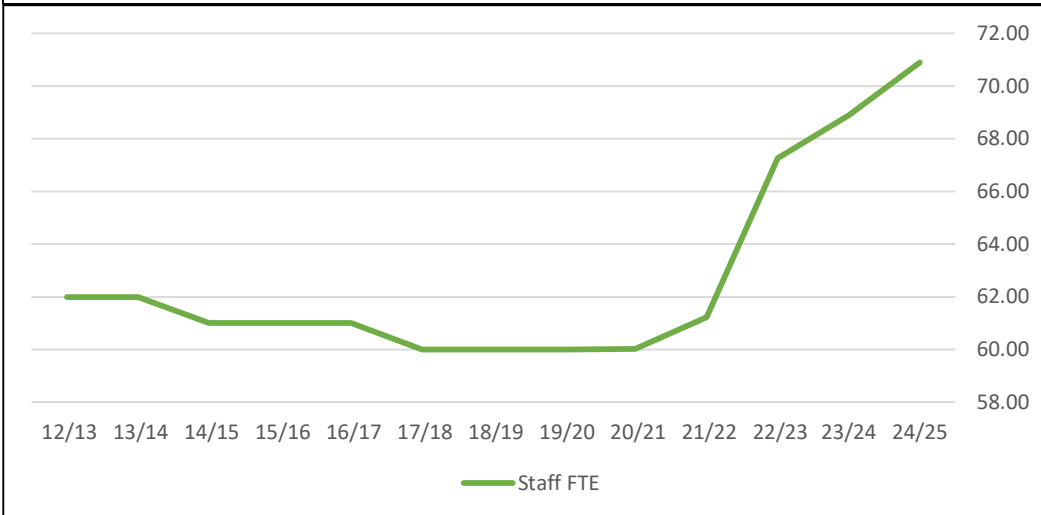
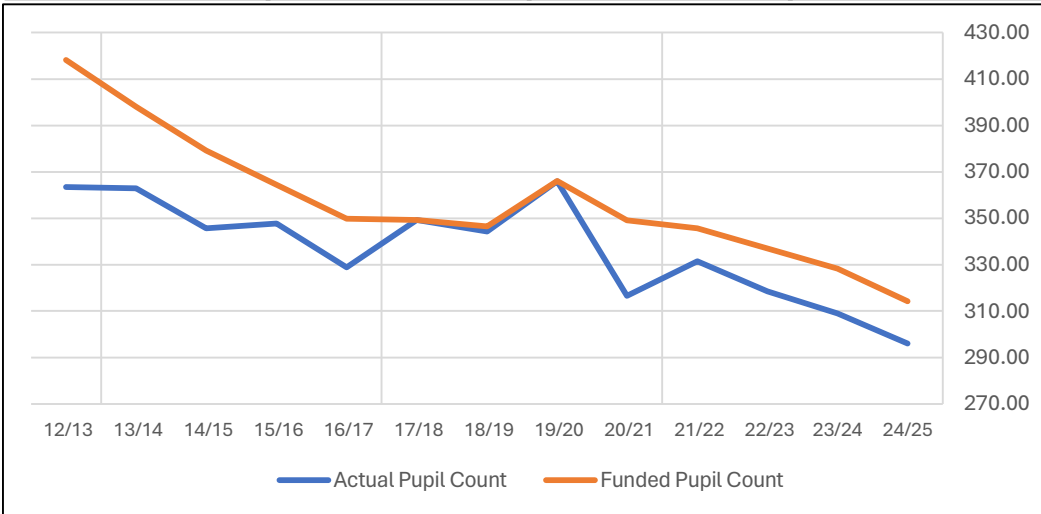
- 1. Goal:** Address increased need for special needs of students and encourage growth & mentorship of staff.
- Strategy:** Allocate additional resources to School Administration; Restructure School Admin. to include Elementary & Secondary Principals.
Allocate specific funding towards Professional Development Activities for staff members.
- 2. Goal:** Improve academic performance of all students.
- Strategy:** Hire additional staff members to offer in-person instruction for all curriculum.
Re-allocate current resources to provide additional academic intervention to students.

Activity Fund

- 1. Goal:** Increase community involvement in District athletic programs and extracurricular activities.
- Strategy:** Allocate additional resources to coaching and activity stipends
Re-direct revenue from district athletic events from the General Fund to the Activity Fund to be used for Athletic program goals as determined by AD.

Custer County School District C-1
Proposed Budget
Pupil & FTE Counts
FY 2024/25

Fiscal Year	Actual Pupil Count	Funded Pupil Count	Staff FTE
24/25	296.00	314.30	70.90
23/24	309.00	328.30	68.90
22/23	318.50	337.10	67.27
21/22	331.50	345.60	61.23
20/21	316.50	349.10	60.03
19/20	366.00	366.00	60.00
18/19	344.30	346.60	60.00
17/18	349.20	349.20	60.00
16/17	328.90	349.90	61.00
15/16	347.70	364.40	61.00
14/15	345.60	379.10	61.00
13/14	362.80	398.10	62.00
12/13	363.50	418.20	62.00



Individual Fund Statements



Custer County School District C-1

Proposed Budget

General Fund

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Beginning Fund Balance							
Restricted - TABOR	285,000	140,000	146,000	150,000	150,000	0	150,000
All Other Fund Balance	2,082,308	2,829,014	3,465,826	4,002,603	4,006,603	385,503	4,388,106
Total Beginning Fund Balance	2,367,308	2,969,014	3,611,826	4,152,603	4,156,603	385,503	4,538,106
Revenues							
Local Revenue	3,228,870	3,701,248	3,948,237	4,744,755	4,620,518	415,495	5,160,250
Intermediate Revenue	0	0	733	250	760	500	750
State Revenue	1,223,451	1,192,424	1,523,524	950,437	944,907	(344,330)	606,107
Federal Revenue	886,275	984,486	644,225	557,015	544,462	(350,575)	206,440
Transfers/Allocations	(50,699)	(75,347)	(152,644)	(280,600)	(350,600)	(5,913)	(286,513)
Total Revenues	5,287,896	5,802,810	5,964,073	5,971,857	5,760,047	(284,823)	5,687,034
<i>Revenue Per Pupil</i>				19,326	18,641		19,213
Total Resources Available	7,655,204	8,771,824	9,575,899	10,124,460	9,916,650	100,680	10,225,140
<i>Revenue Per Pupil</i>				32,765	32,093		34,544
Expenditures							
Instructional Services	2,309,244	2,145,127	2,360,773	2,731,578	2,571,790	82,428	2,814,006
Support Services	445,750	337,706	407,206	415,411	385,939	18,296	484,559
District Administration	452,087	599,159	448,901	516,842	428,161	4,528	521,370
School Administration	234,442	321,666	238,476	301,835	283,736	12,408	314,243
Business Services	90,385	114,487	129,535	119,440	140,184	6,881	126,321
Maintenance & Operations	537,428	573,737	693,767	680,408	651,396	(19,023)	661,386
Transportation Services	203,647	238,395	216,617	329,423	208,100	(77,728)	251,695
Grant Funding	312,983	420,895	307,590	410,087	359,043	(132,770)	277,317
Preschool & Childcare Center	100,223	511,886	620,430	464,348	350,195	(30,441)	433,907
Total Expenditures	4,686,189	5,263,058	5,423,296	5,969,373	5,378,544	(135,420)	5,884,805
<i>Expenditure Per Pupil</i>				19,318	17,406		19,881
Other Financing Uses							
Transfers Out	0	0	0	0	0	0	0
Total Other Financing Uses	0	0	0	0	0	0	0
Surplus/(Deficit)	601,707	539,752	540,778	2,484	381,503	(149,403)	(197,771)
Fund Balances							
Restricted - TABOR	285,000	140,000	146,000	150,000	150,000	0	150,000
All Other Fund Balance	2,684,015	3,368,765	4,006,603	4,005,087	4,388,106	185,248	4,190,335
Total Fund Balance	2,969,015	3,508,765	4,152,603	4,155,087	4,538,106	185,248	4,340,335
Total Expenditures & Fund Balance				10,124,460	9,916,650	49,828	10,225,140
Total Appropriation(Ending Fund Balance + Expense)				10,124,460			10,225,140
Appropriation Per Pupil				34,204			34,544

Custer County School District C-1

**Proposed Budget
General Fund Revenues
FY 2024/25**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Local Revenues							
1110 Property Taxes	2,511,874	2,870,891	3,025,463	3,866,682	3,777,699	585,214	4,451,896
1120 Specific Ownership Taxes	488,907	487,456	532,964	440,000	403,604	(38,068)	401,932
1140 Delinquent Taxes & Interest	7,463	16,883	14,575	10,000	10,279	0	10,000
1141 Abatement	81,356	0	102,822	75,000	88,983	0	75,000
1300 Tuition	45,580	23,325	12,376	46,200	11,167	(34,200)	12,000
1500 Earnings on Investments	4,574	5,146	43,050	105,000	140,537	(35,000)	70,000
1700 Pupil Activity Fees	480	177,367	89,778	9,000	9,090	(9,000)	0
19XX Other Local Revenues	111,841	139,479	127,209	192,873	179,158	(53,451)	139,422
Total Local Revenues	3,252,076	3,720,547	3,948,237	4,744,755	4,620,518	415,495	5,160,250
Intermediate Revenue							
Mineral Lease	0	0	733	250	760	500	750
Total Intermediate Revenue	0	0	733	250	760	500	750
State Revenue							
3110 State Equalization	798,927	765,667	772,476	274,946	274,946	(274,946)	0
3119 State Revenue	107,259	0	0	0	0	0	0
3141 Colorado Preschool Program	6,375	0	0	0	0	0	0
3150 Gifted & Talented	5,294	0	4,390	4,500	4,500	500	5,000
3160 Transportation	43,541	37,376	44,049	35,000	38,549	3,549	38,549
3192 Counselor Grant	0	55,921	94,079	90,000	90,000	0	90,000
3207 State Libraries	3,499	4,500	4,500	4,500	4,500	0	4,500
3216 COSI Grant	0	2,933	2,933	2,933	2,933	0	2,933
3230 Small & Large Rural	121,085	144,482	160,173	116,733	135,561	(116,733)	0
3235 Additional At Risk	2,353	2,481	1,776	0	0	0	0
3250 Kinder Equipment Grant	0	0	11,332	0	0	0	0
3259 Read Act	13,460	9,743	5,419	5,000	9,135	3,000	8,000
3272 Enrollment Expansion Grant	11,299	12,498	0	0	0	0	0
3897 Universal Preschool	0	0	34,735	152,704	126,317	(12,704)	140,000
3898 On-Behalf Payment	0	57,481	156,086	164,121	189,486	53,004	217,125
3951 SABPG Grant	77,913	96,554	81,577	100,000	68,980	0	100,000
3960 State FEMA	32,445	7,749	0	0	0	0	0
7575 Childcare Employer Based Grant	0	0	149,999	0	0	0	0
Total State Revenues	1,223,451	1,197,385	1,523,524	950,437	944,907	(344,330)	606,107
Federal Revenue							
4010 Title I	125,530	169,814	164,776	159,005	154,851	(15,622)	143,383
4367 Title IIA	24,218	26,239	26,104	21,675	21,675	1,010	22,685
4424 Title IVA	10,000	10,924	12,747	13,080	13,080	(1,608)	11,472
4414 ESSER	580,337	723,159	278,743	334,856	334,856	(334,856)	0
5323 MTSS Grant Funds	22,486	10,029	19,902	20,000	20,000	0	20,000
4358 REAP	30,392	34,190	0	5,500	0	3,400	8,900
7575 PS/Childcare Assist Blk Grant	0	10,131	35,954	0	0	0	0
Other Federal Revenue	96,910	0	105,999	0	0	0	0
Total Federal Revenues	889,873	984,486	644,225	554,116	544,462	(347,676)	206,440
Transfers/Allocations							
5218 Insurance Reserve		24,000	45,150	0	0	0	
5243 Capital Reserve		(93,465)	(131,968)	(270,600)	(270,600)	70,600	(200,000)
5221 Food Service	(30,000)	(5,882)	(34,000)	(10,000)	(80,000)	(76,513)	(86,513)
5900 Other Sources			(31,825)	0	0	0	
Total Transfers/Allocations	(30,000)	(75,347)	(152,643)	(280,600)	(350,600)	(5,913)	(286,513)
Total Revenues	5,335,399	5,827,070	5,964,075	5,968,958	5,760,047	(281,924)	5,687,034

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Proposed Budget

General Fund Expenditures

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Instruction							
01XX Salaries	1,102,770	1,048,252	1,212,080	1,306,596	1,136,746	83,421	1,390,017
02XX Employee Benefits	410,386	432,005	527,236	552,187	684,702	55,167	607,354
03XX Professional Services	44,172	32,075	18,936	42,000	67,729	(30,000)	12,000
04XX Property Services	0	0	0	700	0	(700)	0
05XX Other Services	105,239	56,446	7,767	78,000	7,195	(63,000)	15,000
06XX Supplies & Materials	199,825	110,455	37,275	154,500	84,965	(34,500)	120,000
07XX Equipment	60,494	16,918	21,914	65,000	77,465	(55,000)	10,000
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Instruction	1,922,887	1,696,152	1,825,208	2,198,983	2,058,803	(44,612)	2,154,371
Special Education							
01XX Salaries	170,937	174,727	208,917	198,332	108,290	14,171	212,504
02XX Employee Benefits	59,757	70,898	72,246	73,974	43,992	21,746	95,720
03XX Professional Services	15,656	30,358	0	40,000	69,449	(10,000)	30,000
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	75	0	0	0	0	0	0
06XX Supplies & Materials	679	1,535	1,608	1,000	800	500	1,500
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Special Education	247,104	277,519	282,771	313,307	222,531	26,417	339,724
Grant Funding							
01XX Salaries	202,565	267,000	182,108	251,499	282,567	(109,815)	141,685
02XX Employee Benefits	67,367	105,367	70,957	83,189	59,279	(36,091)	47,098
03XX Professional Services	9,464	16,511	9,497	30,226	3,592	(14,726)	15,500
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	2,034	3,973	7,130	11,569	6,201	(6,569)	5,000
06XX Supplies & Materials	31,554	28,044	37,898	33,605	7,404	34,429	68,034
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Grant Funding	312,983	420,895	307,590	410,087	359,043	(132,770)	277,317
Co-Curricular Activities							
01XX Salaries	84,495	95,220	142,150	115,770	146,048	88,247	204,017
02XX Employee Benefits	19,199	21,513	41,104	26,685	25,532	2,276	28,961
03XX Professional Services	22,367	19,199	25,950	25,950	55,327	3,011	28,961
04XX Property Services	320	640	740	740	0	89	829
05XX Other Services	3,109	19,919	15,743	15,743	19,916	1,900	17,643
06XX Supplies & Materials	12,178	12,316	21,900	34,400	43,633	5,100	39,500
07XX Equipment	0	2,650	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Co-Curricular Activities	141,668	171,456	247,587	219,288	290,457	100,623	319,911

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Proposed Budget

General Fund Expenditures

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Support Services							
01XX Salaries	197,005	224,051	210,245	215,799	204,156	18,296	234,094
02XX Employee Benefits	67,952	86,719	90,984	93,770	98,159	8,195	101,965
03XX Professional Services	1,600	13,600	24,730	28,843	25,819	1,157	30,000
04XX Property Services	65,962	1,120	1,120	1,000	0	(1,000)	0
05XX Other Services	450	2,847	17,461	0	15,404	27,000	27,000
06XX Supplies & Materials	53,350	8,634	62,287	26,000	32,400	15,500	41,500
07XX Equipment	59,430	735	378	50,000	10,000	0	50,000
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Support Services	445,750	337,706	407,206	415,411	385,939	69,148	484,559
District Administration							
01XX Salaries	128,979	228,979	121,364	126,223	121,719	21,168	147,391
02XX Employee Benefits	51,617	81,664	52,189	49,283	44,882	30,292	79,575
03XX Professional Services	92,814	91,516	65,725	125,167	43,114	(75,167)	50,000
04XX Property Services	1,200	1,108	1,108	1,200	0	(1,200)	0
05XX Other Services	105,668	131,675	116,289	188,969	163,639	(9,565)	179,405
06XX Supplies & Materials	28,760	28,238	13,443	13,500	18,409	6,500	20,000
07XX Equipment	0	0	72,022	0	0	0	0
08XX Other Objects	43,050	35,979	6,049	2,500	15,141	22,500	25,000
09XX Other Uses	0	0	712	10,000	21,257	10,000	20,000
Total District Administration	452,087	599,159	448,901	516,842	428,161	4,528	521,370
School Administration							
01XX Salaries	165,582	217,285	166,410	199,073	186,624	19,406	218,479
02XX Employee Benefits	67,595	102,665	70,081	97,762	94,104	(8,998)	88,764
03XX Professional Services	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	565	415	1,376	4,000	2,308	2,000	6,000
06XX Supplies & Materials	700	675	0	1,000	90	0	1,000
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	0	625	610	0	610	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total School Administration	234,442	321,666	238,476	301,835	283,736	12,408	314,243

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Proposed Budget

General Fund Expenditures

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Business Services							
01XX Salaries	57,798	63,002	84,589	17,923	32,731	3,468	21,391
02XX Employee Benefits	20,949	40,897	33,355	5,517	8,910	(586)	4,931
03XX Professional Services	11,349	9,531	9,866	96,000	98,517	4,000	100,000
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	0	460	1,195	0	0	0	0
06XX Supplies & Materials	289	517	429	0	0	0	0
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	0	80	100	0	25	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Business Services	90,385	114,487	129,535	119,440	140,184	6,881	126,321
Maintenance & Operations							
01XX Salaries	186,910	191,156	181,450	201,008	199,550	(21,828)	179,180
02XX Employee Benefits	72,837	87,831	74,413	95,600	85,581	(15,895)	79,706
03XX Professional Services	113,809	37,642	39,017	30,000	35,130	15,000	45,000
04XX Property Services	26,321	56,515	117,194	124,500	97,930	(28,000)	96,500
05XX Other Services	34,339	2,300	12,041	2,300	9,883	12,700	15,000
06XX Supplies & Materials	98,216	196,434	255,897	227,000	223,323	19,000	246,000
07XX Equipment	4,996	1,860	13,755	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Maintenance & Operations	537,428	573,737	693,767	680,408	651,396	(19,023)	661,386
Student Transportation							
01XX Salaries	77,841	75,533	80,446	80,423	72,359	(5,087)	75,336
02XX Employee Benefits	30,326	27,574	35,821	58,130	36,796	(21,562)	36,567
03XX Professional Services	18,619	228	501	4,750	661	0	4,750
04XX Property Services	20,249	70,410	28,288	100,190	35,548	(60,490)	39,700
05XX Other Services	12,151	14,952	17,334	20,930	22,031	6,411	27,342
06XX Supplies & Materials	44,461	44,249	54,228	55,000	40,704	3,000	58,000
07XX Equipment	0	5,449	0	10,000	0	0	10,000
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Student Transportation	203,647	238,395	216,617	329,423	208,100	(77,728)	251,695

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Proposed Budget

General Fund Expenditures

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Preschool & Childcare Center							
01XX Salaries	66,868	117,750	204,766	285,220	216,154	(7,528)	277,691
02XX Employee Benefits	26,652	52,228	90,760	136,929	112,311	(5,713)	131,216
03XX Professional Services	2,474	1,352	15,335	4,200	2,914	800	5,000
04XX Property Services	0	23,400	11,700	0	0	0	0
05XX Other Services	0	300	12,954	6,000	7,519	4,000	10,000
06XX Supplies & Materials	4,230	32,444	16,844	20,000	6,348	(10,000)	10,000
07XX Equipment	0	284,413	268,071	12,000	4,950	(12,000)	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Preschool & Childcare Center	100,223	511,886	620,430	464,348	350,195	(30,441)	433,907
Total Expenditures	4,688,604	5,263,058	5,418,088	5,969,373	5,378,544	(84,568)	5,884,805

Custer County School District C-1

Proposed Budget

Recurring vs Non-Recurring Expenditures

FY 2024/25

	Proposed FY24-25	Amount Recurring	Non Recurring	Explanation for Non-Recurring Expenditures
Instruction				
01XX Salaries	1,390,017	1,390,017	0	
02XX Employee Benefits	607,354	607,354	0	
03XX Professional Services	12,000	12,000	0	
05XX Other Services	15,000	15,000	0	
06XX Supplies & Materials	120,000	60,000	60,000	Textbook/Curriculum Purchases
07XX Equipment	10,000	0	10,000	Equipment upgrades including Culinary Classroom
Total Instruction	2,154,371	2,084,371	70,000	
Special Education				
01XX Salaries	212,504	212,504	0	
02XX Employee Benefits	95,720	95,720	0	
03XX Professional Services	30,000	30,000	0	
06XX Supplies & Materials	1,500	1,500	0	
Total Special Education	339,724	339,724	0	
Grant Funding				
01XX Salaries	141,685	141,685	0	
02XX Employee Benefits	47,098	47,098	0	
03XX Professional Services	15,500	15,500	0	
05XX Other Services	5,000	5,000	0	
06XX Supplies & Materials	68,034	68,034	0	
Total Grant Funding	277,317	277,317	0	
Co-Curricular Activities				
01XX Salaries	204,017	204,017	0	
02XX Employee Benefits	28,961	28,961	0	
03XX Professional Services	28,961	28,961	0	
04XX Property Services	829	829	0	
05XX Other Services	17,643	17,643	0	
06XX Supplies & Materials	39,500	29,500	10,000	Uniform replacements
Total Co-Curricular Activities	319,911	309,911	10,000	
Support Services				
01XX Salaries	234,094	234,094	0	
02XX Employee Benefits	101,965	101,965	0	
03XX Professional Services	30,000	30,000	0	
05XX Other Services	27,000	27,000	0	
06XX Supplies & Materials	41,500	41,500	0	
07XX Equipment	50,000	0	50,000	Chromebook replacement
Total Support Services	484,559	434,559	50,000	

Custer County School District C-1

Proposed Budget

Recurring vs Non-Recurring Expenditures

FY 2024/25

	Proposed FY24-25	Amount Recurring	Non Recurring	Explanation for Non-Recurring Expenditures
District Administration				
01XX Salaries	147,391	147,391	0	
02XX Employee Benefits	79,575	79,575	0	
03XX Professional Services	50,000	50,000	0	
05XX Other Services	179,405	179,405	0	
06XX Supplies & Materials	20,000	20,000	0	
08XX Other Objects	25,000	25,000	0	
09XX Other Uses	20,000	20,000	0	
Total District Administration	521,370	521,370	0	
School Administration				
01XX Salaries	218,479	218,479	0	
02XX Employee Benefits	88,764	88,764	0	
05XX Other Services	6,000	6,000	0	
06XX Supplies & Materials	1,000	1,000	0	
Total School Administration	314,243	314,243	0	
Business Services				
01XX Salaries	21,391	21,391	0	
02XX Employee Benefits	4,931	4,931	0	
03XX Professional Services	100,000	100,000	0	
Total Business Services	126,321	126,321	0	
Maintenance & Operations				
01XX Salaries	179,180	179,180	0	
02XX Employee Benefits	79,706	79,706	0	
03XX Professional Services	45,000	45,000	0	
04XX Property Services	96,500	96,500	0	
05XX Other Services	15,000	15,000	0	
06XX Supplies & Materials	246,000	246,000	0	
Total Maintenance & Operations	661,386	661,386	0	
Student Transportation				
01XX Salaries	75,336	75,336	0	
02XX Employee Benefits	36,567	36,567	0	
03XX Professional Services	4,750	4,750	0	
04XX Property Services	39,700	39,700	0	
05XX Other Services	27,342	27,342	0	
06XX Supplies & Materials	58,000	58,000	0	
07XX Equipment	10,000	0	10,000	Garage Door Updates to Transportation Facility
Total Student Transportation	251,695	241,695	10,000	

Custer County School District C-1

Proposed Budget

Recurring vs Non-Recurring Expenditures

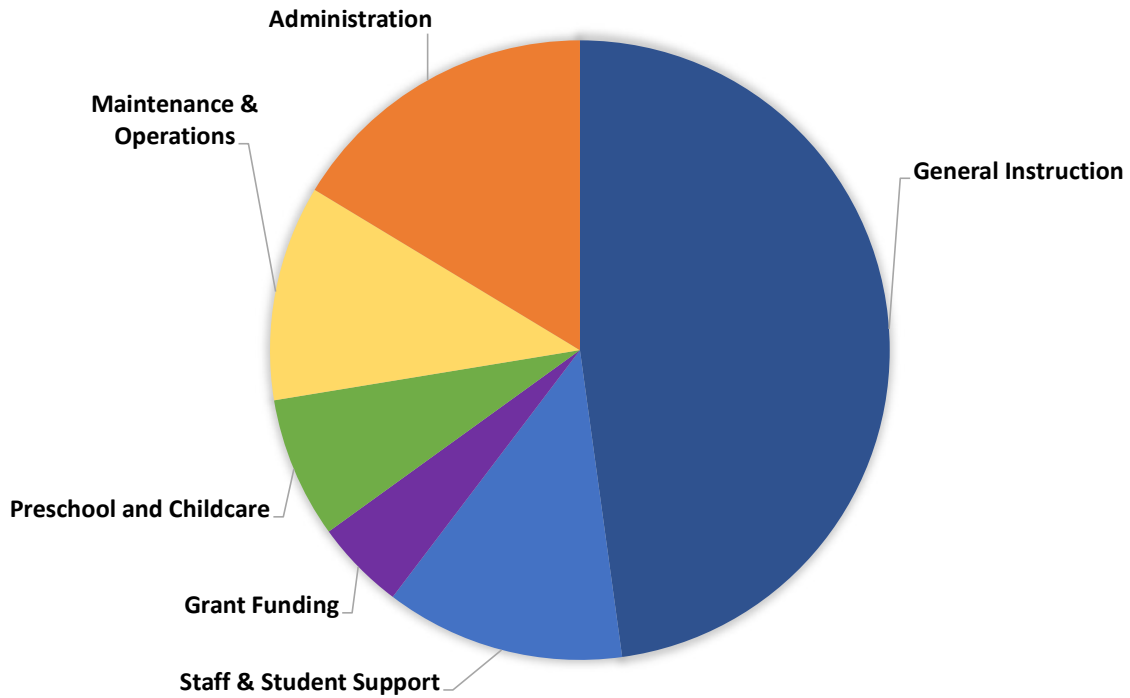
FY 2024/25

	Proposed FY24-25	Amount Recurring	Non Recurring	Explanation for Non-Recurring Expenditures
Preschool & Childcare Center				
01XX Salaries	277,691	277,691	0	
02XX Employee Benefits	131,216	131,216	0	
03XX Professional Services	5,000	5,000	0	
05XX Other Services	10,000	10,000	0	
06XX Supplies & Materials	10,000	10,000	0	
Total Preschool & Childcare Center	433,907	433,907	0	
Total Expenditures	5,884,805	5,744,805	140,000	

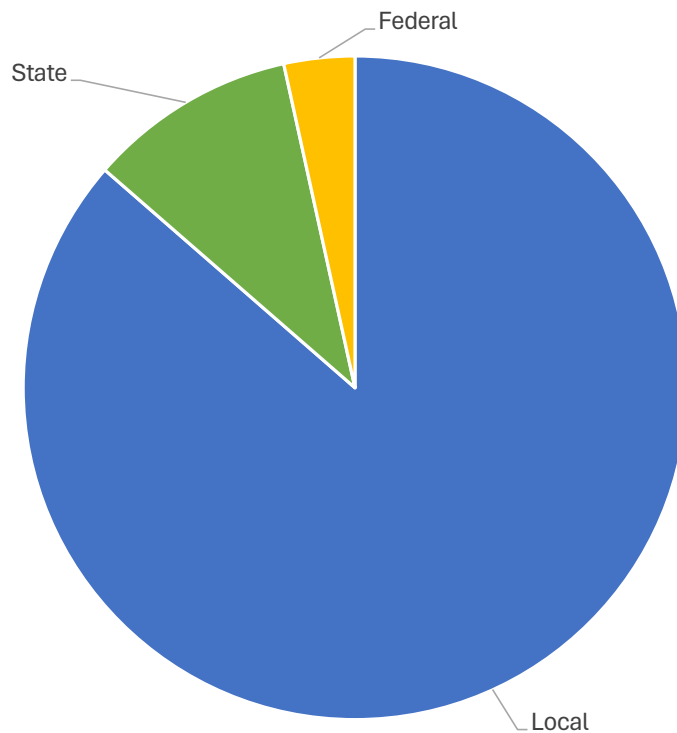
Custer County School District C-1

**Proposed Budget
General Fund Graphs
FY 2024/25**

Expenditures by Program



Revenues by Source



Custer County School District C-1

Proposed Budget

Instruction

FY 2024/25

Program Description:

Included in this program are the expenditures incurred in planned learning activities and experiences that provide students in schools of all levels (K-12). Non-salary/benefit accounts represent funds allocated to grade levels based on the student count for the school. The Superintendent determines the number of FTE for each category of position based on the unique needs of the school.

	Actuals	Actuals	Actuals	Budget	Forecast	FY24 vs.	Proposed
	FY 20-21	FY 21-22	FY 22-23	FY23-24	FY 23-24	FY25	FY24-25
Total Instruction							
011X Salaries	1,030,645	984,110	1,201,048	1,251,126	1,136,746	108,891	1,360,017
01XX Supplemental & Substitute Pay	72,125	64,142	11,032	55,470	0	(25,470)	30,000
02XX Employee Benefits	410,386	432,005	527,236	552,187	495,216	55,167	607,354
03XX Professional Services	44,172	32,075	18,936	42,000	67,729	(30,000)	12,000
04XX Property Services	0	0	0	700	0	(700)	0
05XX Other Services	105,239	56,446	7,767	78,000	7,195	(63,000)	15,000
06XX Supplies & Materials	199,825	110,455	37,275	154,500	84,965	(34,500)	120,000
07XX Equipment	60,494	16,918	21,914	65,000	77,465	(55,000)	10,000
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Instruction	1,922,887	1,696,152	1,825,208	2,198,983	1,869,316	(44,612)	2,154,371

	Actuals	Actuals	Actuals	Budget	Forecast	FY24 vs.	Proposed
	FY 20-21	FY 21-22	FY 22-23	FY23-24	FY 23-24	FY25	FY24-25
Staff FTE:							
1XX Administrators	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)	23.53	23.73	24.99	24.99	24.99	(1.00)	23.99
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	4.00	4.00	3.59	4.71	4.71	0.00	4.71
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	27.53	27.73	28.57	29.70	29.70	(1.00)	28.70

	Actuals	Actuals	Actuals	Budget	Forecast	FY24 vs.	Proposed
	FY 20-21	FY 21-22	FY 22-23	FY23-24	FY 23-24	FY25	FY24-25
Elementary							
011X Salaries	446,082	383,657	506,318	601,974	499,521	18,830	620,804
01XX Substitute & Other Salaries	33,882	19,426	4,800	37,210	0	(27,210)	10,000
02XX Employee Benefits	170,149	193,317	272,384	269,240	215,325	(20,531)	248,708
03XX Professional Services	9,703	0	2,648	2,000	0	0	2,000
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	3,438	10	3,796	3,000	0	2,000	5,000
06XX Supplies & Materials	89,858	46,595	14,127	54,333	63,488	(9,333)	45,000
07XX Equipment	0	2,648	11,332	0	0	0	0
Total Elementary	753,112	645,652	815,403	967,757	778,334	(36,245)	931,512

Middle School

011X Salaries	170,134	148,361	184,535	177,821	207,636	80,551	258,373
01XX Substitute & Other Salaries	4,655	27,180	0	3,850	0	6,150	10,000
02XX Employee Benefits	67,941	71,439	85,532	83,136	103,839	33,065	116,202
03XX Professional Services	0	0	0	0	65,900	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	0	279	0	0	0	0	0
06XX Supplies & Materials	926	546	503	18,833	2,834	11,167	30,000
07XX Equipment	0	0	0	0	0	0	0
Total Middle School	243,656	247,805	270,570	283,641	380,210	130,933	414,575

High School

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
011X Salaries	414,429	452,091	510,195	471,331	429,589	9,510	480,841
01XX Substitute & Other Salaries	33,588	17,537	6,232	14,410	0	(4,410)	10,000
02XX Employee Benefits	172,297	167,249	169,321	199,811	176,051	(7,367)	192,444
03XX Professional Services	34,469	32,075	16,288	40,000	1,829	(30,000)	10,000
04XX Property Services	0	0	0	700	0	(700)	0
05XX Other Services	101,801	56,157	3,971	75,000	7,195	(65,000)	10,000
06XX Supplies & Materials	109,041	63,314	22,645	81,333	18,642	(36,333)	45,000
07XX Equipment	60,494	14,270	10,582	65,000	77,465	(55,000)	10,000
Total High School	926,119	802,695	739,234	947,585	710,772	(189,301)	758,284

Custer County School District C-1

**Proposed Budget
Special Education
FY 2024/25**

Program Description:

This budget pays for educational services for students with disabilities and special needs. The primary expenditures for this program are the salaries and benefits costs for special education staff. Special Education expenditures in the General Fund are eligible for a partial reimbursement from the State of Colorado Special Education categorical funding as dictated by the Colorado public school finance act of 1994.

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Special Education							
01XX Salaries	166,850	165,723	201,040	191,732	108,290	15,271	207,004
01XX Supplemental Pay & Stipends	4,088	9,003	7,878	6,600	0	(1,100)	5,500
02XX Employee Benefits	59,757	70,898	72,246	73,974	43,992	21,746	95,720
03XX Professional Services	15,656	30,358	0	40,000	69,449	(10,000)	30,000
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	75	0	0	0	0	0	0
06XX Supplies & Materials	679	1,535	1,608	1,000	800	500	1,500
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Special Education	247,104	277,519	282,771	313,307	222,531	26,417	339,724

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Staff FTE:							
1XX Administrators	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)	2.00	2.00	3.00	2.00	1.00	(1.00)	1.00
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	3.00	3.00	3.00	4.00	4.00	0.00	4.00
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	5.00	5.00	6.00	6.00	5.00	(1.00)	5.00

Custer County School District C-1

Proposed Budget

Grant Funding

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Total Grant Funding							
011X Salaries	180,352	253,462	178,808	228,949	195,192	(91,265)	137,685
01XX Supplemental Pay & Stipends	22,213	13,538	3,300	22,550	87,375	(18,550)	4,000
02XX Employee Benefits	67,367	105,367	70,957	83,189	59,279	(36,091)	47,098
03XX Professional Services	9,464	16,511	9,497	30,226	3,592	(14,726)	15,500
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	2,034	3,973	7,130	11,569	6,201	(6,569)	5,000
06XX Supplies & Materials	31,554	28,044	37,898	33,605	7,404	34,429	68,034
Total Grant Funding	312,983	420,895	307,590	410,087	359,043	(132,770)	277,317

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Staff FTE:							
1XX Administrators	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)	0.00	0.00	2.60	2.60	2.60	0.00	2.60
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.50	0.50	0.50	(0.50)	0.00
Total FTE	0.00	0.00	3.10	3.10	3.10	(0.50)	2.60

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Supplemental Breakdown by Grant SABG							
011X Salaries	32,668	48,200	37,303	39,489	41,996	2,377	41,866
01XX Substitute & Other Salaries	11,638	4,028	3,300	3,850	2,125	150	4,000
02XX Employee Benefits	13,085	19,481	13,574	16,453	11,870	(1,042)	15,411
03XX Professional Services	9,464	14,061	5,064	20,726	2,206	(5,226)	15,500
05XX Other Services	1,246	2,944	7,130	1,389	3,379	3,611	5,000
06XX Supplies & Materials	9,812	7,839	14,521	20,790	7,404	(2,790)	18,000
Total SABG	77,913	96,554	80,892	102,696	68,980	(2,919)	99,777

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Title							
011X Salaries	86,269	120,230	90,326	102,460	72,818	(6,642)	95,818
01XX Substitute & Other Salaries	10,575	9,510	3,300	18,700	85,250	(18,700)	0
02XX Employee Benefits	40,371	66,153	46,143	46,682	28,882	(14,995)	31,687
03XX Professional Services	0	1,250	2,433	8,000	0	(8,000)	0
05XX Other Services	788	848	0	10,000	2,656	(10,000)	0
06XX Supplies & Materials	21,742	8,886	22,700	12,815	0	37,219	50,034
Total Title	159,745	206,877	161,602	198,657	189,606	(21,117)	177,540

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
ESSER III 20% Learning Loss							
011X Salaries	61,415	85,032	51,178	87,000	80,378	(87,000)	0
01XX Substitute & Other Salaries	0	0	0	0	0	0	0
02XX Employee Benefits	13,910	19,732	11,240	20,054	18,527	(20,054)	0
03XX Professional Services	0	1,200	2,000	1,500	1,386	(1,500)	0
05XX Other Services	0	180	0	180	166	(180)	0
06XX Supplies & Materials	0	11,319	677	0	0	0	0
Total ESSER III	75,325	117,463	65,095	108,734	100,457	(108,734)	0

Custer County School District C-1

Proposed Budget Co-Curricular Programs FY 2024/25

Program Description:

This program supports athletic programs and competition. These programs promote student self-esteem, school spirit and physical and mental fitness. Expenditures of this program include salaries and benefits of staff, sports dues and fees, game officials, sports transportation and sports equipment.

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Co-Curricular Programs							
011X Salaries	84,495	95,220	142,150	93,930	120,516	68,589	162,519
01XX Supplemental Pay & Stipends	0	0	0	21,840	0	19,659	41,499
02XX Employee Benefits	19,199	21,513	41,104	26,685	25,532	2,276	28,961
03XX Professional Services	22,367	19,199	25,950	25,950	55,327	3,011	28,961
04XX Property Services	320	640	740	740	0	89	829
05XX Other Services	3,109	19,919	15,743	15,743	19,916	1,900	17,643
06XX Supplies & Materials	12,178	12,316	21,900	34,400	43,633	5,100	39,500
07XX Equipment	0	2,650	0	0	0	0	0
Total Co-Curricular Programs	141,668	171,456	247,587	219,288	264,925	100,623	319,911

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Staff FTE:							
1XX Administrators	0.00	0.00	0.00	0.50	0.50	0.00	0.50
2XX Teachers (Licensed)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3XX Non-Teaching Professionals	0.00	0.00	1.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	0.00	0.00	1.00	0.50	0.50	0.00	0.50

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Supplemental Breakdown							
Athletic Programs							
011X Salaries	59,599	57,963	91,379	71,710	79,818	43,129	114,839
02XX Employee Benefits	13,560	13,097	27,394	16,529	18,398	14,742	31,271
03XX Professional Services	22,367	19,199	22,727	24,950	33,441	3,011	27,961
04XX Property Services	320	640	740	740	0	89	829
05XX Other Services	3,109	19,919	17,981	15,743	19,916	1,900	17,643
06XX Supplies & Materials	11,629	12,316	22,564	32,500	43,633	5,000	37,500
07XX Equipment	0	2,650	0	0	0	0	0
Total Athletic	110,584	125,783	182,786	162,172	195,207	67,871	230,043

Non-Athletic Programs							
011X Salaries	12,000	15,000	16,250	22,220	21,086	460	22,680
02XX Employee Benefits	2,718	3,390	4,669	5,122	4,860	106	5,228
03XX Professional Services	0	0	0	1,000	0	0	1,000
06XX Supplies & Materials	549	0	0	1,900	0	100	2,000
07XX Equipment	0	0	0	0	0	0	0
Total Non-Athletic	15,267	18,390	20,919	30,242	25,946	666	30,908

Co-Curricular Transportation							
011X Salaries	12,896	22,257	23,036	21,840	19,612	3,160	25,000
02XX Employee Benefits	2,921	5,026	5,310	5,034	2,274	(34)	5,000
Total Transportation	15,817	27,283	28,346	26,874	21,886	3,126	30,000

Custer County School District C-1

Proposed Budget

General Fund Athletics Detail

FY 2024/25

High School

Middle School

High School	FY23-24	Change	FY24-25	Middle School	FY23-24	Change	FY24-25
<u>All Sports</u>				<u>All Sports</u>			
Services	11,000	5,000	16,000	Services	0	0	0
Supplies	11,000	5,000	16,000	Supplies & Equipment	10,000	0	10,000
Total	22,000	10,000	32,000	Total	10,000	0	10,000
<u>Football</u>				<u>Football</u>			
Services	10,183	0	10,183	Services	700	0	700
Supplies & Equipment	5,450	0	5,450	Supplies & Equipment	250	0	250
Total	15,633	0	15,633	Total	950	0	950
<u>Volleyball</u>				<u>Volleyball</u>			
Services	2,600	0	2,600	Services	500	0	500
Supplies & Equipment	500	0	500	Supplies & Equipment	250	0	250
Total	3,100	0	3,100	Total	750	0	750
<u>Cross Country</u>				<u>Cross Country</u>			
Services	1,250	0	1,250	Services	400	0	400
Supplies & Equipment	250	0	250	Supplies & Equipment	50	0	50
Total	1,500	0	1,500	Total	450	0	450
<u>Boys Basketball</u>				<u>Boys Basketball</u>			
Services	3,000	0	3,000	Services	700	0	700
Supplies & Equipment	750	0	750	Supplies & Equipment	250	0	250
Total	3,750	0	3,750	Total	950	0	950
<u>Girls Basketball</u>				<u>Girls Basketball</u>			
Services	3,000	0	3,000	Services	700	0	700
Supplies & Equipment	750	0	750	Supplies & Equipment	250	0	250
Total	3,750	0	3,750	Total	950	0	950
<u>Wrestling</u>				<u>Wrestling</u>			
Services	2,100	0	2,100	Services	300	0	300
Supplies & Equipment	500	0	500	Supplies & Equipment	250	0	250
Total	2,600	0	2,600	Total	550	0	550
<u>Track</u>				<u>Track</u>			
Services	2,500	0	2,500	Services	500	0	500
Supplies & Equipment	500	0	500	Supplies & Equipment	250	0	250
Total	3,000	0	3,000	Total	750	0	750
<u>Cheer</u>				<u>Baseball</u>			
Services	0	0	0	Services	500	0	500
Supplies & Equipment	500	0	500	Supplies & Equipment	250	0	250
Total	500	0	500	Total	750	0	750
<u>Baseball</u>				Total Middle School	6,100	0	6,100
Services	1,500	0	1,500				
Supplies & Equipment	500	0	500				
Total	2,000	0	2,000				
Total High School	57,833	10,000	67,833				

Custer County School District C-1

Proposed Budget

Staff & Student Support Services

FY 2024/25

Program Description:

Student support services include all programs and activities in schools that support students but are not directly related to instruction.
Examples include school nurses, counselors, social workers and school psychologists.

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Support Services							
011X Salaries	197,005	223,951	200,695	204,799	204,156	29,296	234,094
01XX Supplemental Pay & Stipends	0	100	9,550	11,000	0	(11,000)	0
02XX Employee Benefits	67,952	86,719	90,984	93,770	98,159	8,195	101,965
03XX Professional Services	1,600	13,600	24,730	28,843	25,819	1,157	30,000
04XX Property Services	65,962	1,120	1,120	1,000	0	(1,000)	0
05XX Other Services	450	2,847	17,461	0	15,404	27,000	27,000
06XX Supplies & Materials	53,350	8,634	62,287	26,000	32,400	15,500	41,500
07XX Equipment	59,430	735	378	50,000	10,000	0	50,000
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Support Services	445,750	337,706	407,206	415,411	385,939	69,148	484,559

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Staff FTE:							
1XX Administrators	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)	3.00	3.00	3.00	3.00	3.00	0.00	3.00
3XX Non-Teaching Professionals	1.50	1.50	1.50	1.50	1.50	0.00	1.50
4XX Classified - Instructional	0.50	0.50	0.50	0.50	0.50	0.00	0.50
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	5.00	5.00	5.00	5.00	5.00	0.00	5.00

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Supplemental Breakdown							
Staff Development							
011X Salaries				0	0	10,000	10,000
01XX Substitute & Other Salaries				0	0	0	0
02XX Employee Benefits				0	0	2,305	2,305
03XX Professional Services				0	0	0	0
04XX Property Services				0	0	0	0
05XX Other Services				0	0	10,000	10,000
06XX Supplies & Materials				0	0	0	
07XX Equipment				0	0	0	
Total Staff Development				0	0	22,305	22,305

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Counselor Services							
011X Salaries	54,929	85,913	81,395	100,990	98,281	12,010	113,001
01XX Substitute & Other Salaries	0	100	9,550	11,000	0	(11,000)	0
02XX Employee Benefits	21,051	32,165	39,961	46,708	43,732	(1,459)	45,249
03XX Professional Services	0	12,000	30	2,243	0	(2,243)	0
04XX Property Services	0	0	0	1,000	0	(1,000)	0
05XX Other Services	450	2,370	7,325	0	3,167	3,500	3,500
06XX Supplies & Materials	0	1,387	45,105	10,000	7,006	0	10,000
07XX Equipment	0		0	0		0	
Total Counselor Services	76,430	133,935	183,366	171,942	152,186	(192)	171,750
Health Services							
011X Salaries	48,789	27,992	39,020	40,790	36,457	6,000	46,790
01XX Substitute & Other Salaries	0	0	0	0	0	0	0
02XX Employee Benefits	19,827	10,683	14,701	19,644	20,692	742	20,386
03XX Professional Services	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	0	0	0	0	997	1,500	1,500
06XX Supplies & Materials	3,429	1,234	2,963	1,500	3,023	3,500	5,000
07XX Equipment	0	0	0	0	0	0	0
Total Health Services	72,045	39,909	56,683	61,934	61,169	11,742	73,676
Library Services							
011X Salaries	5,188	24,496	6,185	4,685	11,900	8,020	12,705
01XX Substitute & Other Salaries	0	0	0	0	0	0	0
02XX Employee Benefits	1,182	14,358	9,411	5,868	4,920	1,861	7,729
03XX Professional Services	1,600	1,600	1,600	1,600	0	(1,600)	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0	0
06XX Supplies & Materials	3,533	5,964	10,500	4,500	6,500	2,000	6,500
07XX Equipment	0	0	0	0		0	0
Total Library Services	11,503	46,418	27,695	16,653	23,319	10,281	26,934
IT Services							
011X Salaries	88,098	85,550	74,095	58,333	57,519	(6,735)	51,598
01XX Substitute & Other Salaries	0	0	0	0	0	0	0
02XX Employee Benefits	25,892	29,512	26,912	21,550	28,816	4,746	26,295
03XX Professional Services	0	0	23,100	25,000	25,819	5,000	30,000
04XX Property Services	65,962	1,120	1,120	0	0	0	0
05XX Other Services	0	477	10,136	0	11,239	12,000	12,000
06XX Supplies & Materials	46,389	50	3,720	10,000	15,872	10,000	20,000
07XX Equipment	59,430	735	378	50,000	10,000	0	50,000
Total IT Services	285,771	117,445	139,461	164,883	149,265	25,011	189,894

Custer County School District C-1

Proposed Budget District Administration FY 2024/25

Program Description:

District administration is the primary central administration program of the district. This program includes the superintendent's office, Board of Education, legal fees, audit fees, and property tax collection fees. While other administrative costs show up in the 2500-2800 programs, this program is the "general" administration program that is required by the Colorado uniform chart of accounts.

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
District Administration							
011X Salaries	128,979	131,429	121,364	126,223	121,719	18,668	144,891
01XX Supplemental Pay & Stipends	0	97,550	0	0	0	2,500	2,500
02XX Employee Benefits	51,617	81,664	52,189	49,283	44,882	30,292	79,575
03XX Professional Services	92,814	91,516	65,725	125,167	43,114	(75,167)	50,000
04XX Property Services	1,200	1,108	1,108	1,200	0	(1,200)	0
05XX Other Services	105,668	131,675	116,289	188,969	163,639	(9,565)	179,405
06XX Supplies & Materials	28,760	28,238	13,443	13,500	18,409	6,500	20,000
07XX Equipment	0	0	72,022	0	0	0	0
08XX Other Objects	43,050	35,979	6,049	2,500	15,141	22,500	25,000
09XX Debt	0	0	712	10,000	21,257	10,000	20,000
Total District Administration	452,087	599,159	448,901	516,842	428,161	4,528	521,370

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Staff FTE:							
1XX Administrators	1.00	1.00	1.00	1.00	1.00	0.00	1.00
2XX Teachers (Licensed)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5XX Classified - School Admin	0.50	0.50	0.50	0.50	0.50	0.00	0.50
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	1.50	1.50	1.50	1.50	1.50	0.00	1.50

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Breakdown by Cost Object							
0300 Professional Services				70,000	4,425	(65,000)	5,000
03XX Audit				25,000	24,510	0	25,000
0311 Treasurer's Fees				15,000	9,033	(5,000)	10,000
0331 Legal Services				10,000	5,146	0	10,000
Professional Services Total				120,000	43,114	(70,000)	50,000
						0	
0500 Other Purchased Services	38,247	46,613	9,100	85,000	52,676	(45,000)	40,000
0520 Insurance Premiums	65,106	60,992	74,007	78,969	77,743	10,435	89,405
0530 Communications	168	690	14,704	18,000	13,326	2,000	20,000
0550 Copying/Print	0	0	15,903	4,000	9,553	11,000	15,000
0580 Travel & Registration	2,147	23,381	2,574	3,000	10,341	12,000	15,000
Other Purchased Services Total	105,668	131,675	116,289	188,969	163,639	(9,565)	179,405

Custer County School District C-1

**Proposed Budget
School Administration
FY 2024/25**

Program Description:

This program is used to account for expenditures related to school administration. The program includes Principals, Asst. Principals and School Secretaries for staffing. This program also accounts for all non-instructional expenditures or expenses not included in the classroom. Non-salary and benefit accounts, with the exception of utilities and communications, are based a formula per student.

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
School Administration (24)							
01XX Salaries	165,582	217,285	166,410	196,532	186,624	16,447	212,979
01XX Supplemental Pay & Stipends	0	0	0	2,541	0	2,959	5,500
02XX Employee Benefits	67,595	102,665	70,081	97,762	94,104	(8,998)	88,764
03XX Professional Services	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	565	415	1,376	4,000	2,308	2,000	6,000
06XX Supplies & Materials	700	675	0	1,000	90	0	1,000
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	0	625	610	0	610	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Instruction	234,442	321,666	238,476	301,835	283,736	12,408	314,243

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Staff FTE:							
1XX Administrators	1.00	2.00	1.00	1.50	1.50	0.50	2.00
2XX Teachers (Licensed)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	2.50	2.50	2.50	2.50	2.50	0.00	2.50
Total FTE	3.50	4.50	3.50	4.00	4.00	0.50	4.50

Custer County School District C-1

Proposed Budget

Business Services

FY 2024/25

Program Description:

The Business Services program records and accounts for the financial operations of the district. The primary functions include financial and General Ledger reporting, accounts payable, accounts receivable and payroll. Other functions of the Business Services program include grants accounting and most CDE compliance reporting.

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Business Services (25)							
011X Salaries	57,798	63,002	84,589	17,923	32,731	3,468	21,391
01XX Supplemental Pay & Stipends	0	0	0	0		0	0
02XX Employee Benefits	20,949	40,897	33,355	5,517	8,910	(586)	4,931
03XX Professional Services	11,349	9,531	9,866	96,000	98,517	4,000	100,000
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	0	460	1,195	0	0	0	0
06XX Supplies & Materials	289	517	429	0	0	0	0
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	0	80	100	0	25	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Business Services	90,385	114,487	129,535	119,440	140,184	6,881	126,321

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Staff FTE:							
1XX Administrators	1.00	1.00	1.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5XX Classified - School Admin	0.00	0.00	0.00	0.50	0.50	0.00	0.50
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	1.00	1.00	1.00	0.50	0.50	0.00	0.50

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Breakdown by Cost Object							
0300 Accounting Software				11,000	13,517	4,000	15,000
0320 Accounting Contract				85,000	85,000	0	85,000
Professional Services				96,000	98,517	4,000	100,000

Custer County School District C-1

Proposed Budget

Maintenance & Operations

FY 2024/25

Program Description:

The Maintenance & Operations program includes all of the costs of maintaining the district's facilities and grounds. The expenditures include construction, electrical, mechanical/HVAC, plumbing and grounds.

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Maintenance & Operations (26)							
011X Salaries	186,910	191,156	181,450	201,008	199,550	(27,328)	173,680
01XX Supplemental Pay & Stipends	0	0	0	0	0	5,500	5,500
02XX Employee Benefits	72,837	87,831	74,413	95,600	85,581	(15,895)	79,706
03XX Professional Services	113,809	37,642	39,017	30,000	35,130	15,000	45,000
04XX Property Services	26,321	56,515	117,194	124,500	97,930	(28,000)	96,500
05XX Other Services	34,339	2,300	12,041	2,300	9,883	12,700	15,000
06XX Supplies & Materials	98,216	196,434	255,897	227,000	223,323	19,000	246,000
07XX Equipment	4,996	1,860	13,755	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Maintenance & Operations	537,428	573,737	693,767	680,408	651,396	(19,023)	661,386

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Staff FTE:							
1XX Administrators	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	6.00	6.00	5.00	5.00	5.00	0.00	5.00
Total FTE	6.00	6.00	5.00	5.00	5.00	0.00	5.00

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Breakdown by Cost Object							
400 Purchased Property Services	7,396	0	18,440	0	0	0	0
411 Water/Sewer	5,526	29,173	26,464	35,000	25,017	(5,000)	30,000
421 Trash/Disposal Service	2,500	6,080	5,660	6,000	7,368	2,000	8,000
422 Snowplow Removal	2,396	3,501	795	3,500	2,486	0	3,500
430 Mtce & Repair	8,503	17,762	65,836	80,000	63,058	(25,000)	55,000
Purchased Prop Services Total	26,321	56,515	117,194	124,500	97,930	(28,000)	96,500
600 Supplies	46,274	45,055	55,164	45,000	46,119	5,000	50,000
622 Electricity	49,186	135,517	175,663	165,000	150,372	0	165,000
623 Propane	2,170	12,089	23,262	15,000	26,832	15,000	30,000
626 Motor Vehicle Fuel	586	3,773	1,808	2,000	0	(1,000)	1,000
Supplies Total	98,216	196,434	255,897	227,000	223,323	19,000	246,000

Custer County School District C-1

Proposed Budget Student Transportation FY 2024/25

Program Description:

The Transportation program accounts for all of the expenditures to operate the district's transportation fleet. This includes bus drivers and monitors, fuel and parts for repairs. Also paid for by this program are a variety of requirements to include mobile radio support, administration of required testing, printing for safety rules and regulations and other miscellaneous expenses of operating a vehicle fleet.

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Transportation (27)							
011X Salaries	77,841	73,533	80,446	78,223	72,359	(2,887)	75,336
01XX Supplemental Pay & Stipends	0	2,000	0	2,200	0	(2,200)	0
02XX Employee Benefits	30,326	27,574	35,821	58,130	36,796	(21,562)	36,567
03XX Professional Services	18,619	228	501	4,750	661	0	4,750
04XX Property Services	20,249	70,410	28,288	100,190	35,548	(60,490)	39,700
05XX Other Services	12,151	14,952	17,334	20,930	22,031	6,411	27,342
06XX Supplies & Materials	44,461	44,249	54,228	55,000	40,704	3,000	58,000
07XX Equipment	0	5,449	0	10,000	0	0	10,000
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Transportation	203,647	238,395	216,617	329,423	208,100	(77,728)	251,695

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Staff FTE:							
1XX Administrators	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	5.00	5.00	5.00	5.00	5.00	0.00	5.00
Total FTE	5.00	5.00	5.00	5.00	5.00	0.00	5.00

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Breakdown by Cost Object							
0411 Water/Sewer	331	831	884	1,000	689	0	1,000
0421 Trash/Disposal Service	250	600	550	600	599	100	700
0422 Snowplow Removal	500	389	235	500	2,646	2,500	3,000
0430 Mtce & Repair	19,168	68,589	26,620	98,090	31,615	(63,090)	35,000
Purchased Prop Services Total	20,249	70,410	28,288	100,190	35,548	(60,490)	39,700
0500 Other Purchased Services	1,131	1,699	1,661	1,750	2,242	1,250	3,000
0520 Bldg, Prop & Equip Insurance	0	1,631	14,368	1,876	1,750	1,424	3,300
0523 Vehicle Insurance	10,670	11,023	0	15,805	16,775	3,487	19,292
0530 Communications	350	599	1,305	1,500	1,264	250	1,750
Other Purchased Services Total	12,151	14,952	17,334	20,930	22,031	6,411	27,342
0600 Supplies	29,294	7,763	5,113	6,500	2,318	0	6,500
0622 Electricity	704	1,649	2,546	2,000	2,226	1,500	3,500
0623 Propane	2,240	7,719	7,175	6,500	5,166	1,500	8,000
0626 Motor Vehicle Fuel	12,223	27,119	39,394	40,000	30,994	0	40,000
Supplies Total	44,461	44,249	54,228	55,000	40,704	3,000	58,000

Custer County School District C-1

Proposed Budget

Preschool & Childcare Center

FY 2024/25

Program Description:

The community Services program accounts for the community liaisons and their expenses. These positions provide a valuable interface with the community in order to address learning barriers outside the school or classroom.

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Preschool & Childcare Center							
011X Salaries	61,130	116,525	204,766	280,380	216,154	(15,188)	265,191
01XX Supplemental Pay & Stipends	5,738	1,225	0	4,840	0	7,660	12,500
02XX Employee Benefits	26,652	52,228	90,760	136,929	112,311	(5,713)	131,216
03XX Professional Services	2,474	1,352	15,335	4,200	2,914	800	5,000
04XX Property Services	0	23,400	11,700	0	0	0	0
05XX Other Services	0	300	12,954	6,000	7,519	4,000	10,000
06XX Supplies & Materials	4,230	32,444	16,844	20,000	6,348	(10,000)	10,000
07XX Equipment	0	284,413	268,071	12,000	4,950	(12,000)	0
Total Preschool & Childcare Center	100,223	511,886	620,430	464,348	350,195	(30,441)	433,907

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Staff FTE:							
1XX Administrators	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)	1.00	1.00	0.60	0.60	0.60	0.00	0.60
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	2.00	2.00	4.00	6.00	6.00	0.00	6.00
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	3.00	3.00	4.60	6.60	6.60	0.00	6.60

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Preschool							
011X Salaries	61,130	34,407	71,372	97,416	75,101	6,184	103,599
01XX Substitute & Other Salaries	5,738	1,225	0	2,200	0	4,050	6,250
02XX Employee Benefits	26,652	21,782	25,640	25,487	39,021	14,235	39,722
03XX Professional Services	2,474	1,129	183	2,200	1,012	300	2,500
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	0	0	1,263	5,000	2,612	0	5,000
06XX Supplies & Materials	4,230	1,884	6,836	5,000	2,205	0	5,000
07XX Equipment	0	0	2,448	10,000	4,950	(10,000)	0
Total Preschool	100,223	60,426	107,742	147,302	124,903	14,769	162,071

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Childcare							
011X Salaries		82,118	133,394	182,964	141,053	(21,372)	161,592
01XX Substitute & Other Salaries		0	0	2,640	0	3,610	6,250
02XX Employee Benefits		30,446	65,120	111,442	73,289	(19,948)	91,494
03XX Professional Services		223	15,152	2,000	1,901	500	2,500
04XX Property Services		23,400	11,700	0	0	0	0
05XX Other Services		300	11,691	1,000	4,907	4,000	5,000
06XX Supplies & Materials		30,560	10,008	15,000	4,142	(10,000)	5,000
07XX Equipment		284,413	265,623	2,000	0	(2,000)	0
Total Childcare		451,460	512,688	317,046	225,293	(45,210)	271,836

Custer County School District C-1

**Proposed Budget
Pupil Activity Fund
FY 2024/25**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Beginning Fund Balance							
Fund Balance	149,019	145,885	158,961	182,836	182,836	33,177	216,013
Total Beginning Fund Balance	149,019	145,885	158,961	182,836	182,836	33,177	216,013
Revenues							
1XXX Local Revenue	56,111	90,491	138,356	160,100	76,571	(70,100)	90,000
3XXX State Revenue							
4XXX Federal Revenue							
5210 Allocations from General Fund							
Total Revenues	56,111	90,491	138,356	160,100	76,571	(70,100)	90,000
Total Resources Available	205,130	236,376	297,317	342,936	259,407	(36,923)	306,013
Expenditures							
011X Salaries							
02XX Employee Benefits							
03XX Professional Services							
04XX Property Services							
05XX Other Services							
06XX Supplies & Materials							
07XX Equipment							
08XX Other Objects	59,246	77,415	114,481	160,100	43,393	19,900	180,000
09XX Other Uses							
Total Expenditures	59,246	77,415	114,481	160,100	43,393	19,900	180,000
Surplus/(Deficit)	(3,135)	13,076	23,875	0	33,177	(90,000)	(90,000)
Fund Balances							
Fund Balance	145,884	158,961	182,836	182,836	216,013	(56,823)	126,013
Ending Fund Balances	145,884	158,961	182,836	182,836	216,013	(56,823)	126,013

Total Appropriation (Ending Fund Balance + Expense) **342,936** **306,013**

Custer County School District C-1

**Proposed Budget
Food Service Fund
FY 2024/25**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Beginning Fund Balance							
Unspendable (Inventory)	2,438	3,077	3,077	3,820	3,820	0	3,820
Restricted Fund Balance	(1,682)	16,391	19,149	2,700	5,512	(1,739)	961
Total Beginning Fund Balance	756	19,468	22,226	6,520	9,332	(1,739)	4,781
Revenues							
1XXX Local Revenue	22,583	3,241	31,603	4,800	3,530	(1,300)	3,500
3XXX State Revenue	1,257	2,174	5,737	72,265	30,030	(42,265)	30,000
4XXX Federal Revenue	125,242	155,201	112,084	174,555	98,469	(74,555)	100,000
5210 Allocation from General Fund	30,000	5,882	34,000	10,000	80,000	76,513	86,513
Total Revenues	179,082	166,497	183,424	261,620	212,028	(41,607)	220,013
Total Resources Available	179,838	185,966	205,650	268,140	221,360	(43,345)	224,794
Expenditures							
011X Salaries	55,161	56,714	74,337	83,136	79,405	(4,323)	78,813
02XX Employee Benefits	27,221	30,573	31,695	57,571	44,094	(15,402)	42,169
03XX Professional Services	17	0	1,278	500	0	(500)	0
04XX Property Services	736	0	0	0	0	0	0
05XX Other Services	0	1,014	974	1,100	0	(1,100)	0
06XX Supplies & Materials	65,173	75,439	90,846	116,500	93,080	(16,500)	100,000
07XX Equipment	12,060	0	0	0	0	0	0
08XX Other Objects	3	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Expenditures	160,371	163,739	199,130	258,807	216,579	(37,825)	220,983
Surplus/(Deficit)	18,712	2,758	(15,706)	2,812	(4,551)	(3,782)	(970)
Fund Balances							
Unspendable (Inventory)	2,438	3,077	3,820	3,820	3,820	0	3,820
Restricted Fund Balance	17,030	19,149	2,700	5,512	961	(5,521)	(9)
Total Fund Balance	19,468	22,226	6,520	9,332	4,781	(5,521)	3,811

Total Appropriation (Ending Fund Balance + Expense) 268,140 224,794

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Staff FTE:							
1XX Administrators	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	2.50	2.50	3.00	3.00	3.00	0.00	3.00
Total FTE	2.50	2.50	3.00	3.00	3.00	0.00	3.00

Custer County School District C-1

**Proposed Budget
Bond Redemption Fund
FY 2024/25**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Beginning Fund Balance							
Fund Balance	729,513	795,383	920,261	954,891	954,891	(273,073)	681,818
Total Beginning Fund Balance	729,513	795,383	920,261	954,891	954,891	(273,073)	681,818
Revenues							
1110 Local Property Taxes	643,733	723,257	607,534	300,000	298,124	300,000	600,000
1140 Delinquent Taxes & Interest	1,941	2,016	2,200	1,500	1,876	0	1,500
1500 Interest Income	58	143	19,821	6,500	31,765	8,500	15,000
Total Revenues	645,732	725,416	629,555	308,000	331,765	308,500	616,500
Total Resources Available	1,375,245	1,520,799	1,549,816	1,262,891	1,286,656	35,427	1,298,318
Expenditures							
03XX Professional Services	1,200	1,100	1,500	1,500	1,500	231	1,731
0830 Debt Service/Interest	233,663	224,438	213,425	203,338	203,338	(11,069)	192,269
0910 Debt Service/Principal	345,000	375,000	380,000	400,000	400,000	5,000	405,000
Total Expenditures	579,863	600,538	594,925	604,838	604,838	(5,838)	599,000
Surplus/(Deficit)	65,869	124,878	34,630	(296,838)	(273,073)	314,338	17,500
Fund Balances							
Fund Balance	795,383	920,261	954,891	658,053	681,818	41,266	699,319
Total Ending Fund Balance	795,383	920,261	954,891	658,053	681,818	41,266	699,319

Total Appropriation (Ending Fund Balance + Expense) 1,262,891

1,298,318

Custer County School District C-1

Proposed Budget

Bond Construction Fund

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Beginning Fund Balance							
Fund Balance	385,050	385,643	301,686	115,661	115,661	(79,108)	36,552
Total Beginning Fund Balance	385,050	385,643	301,686	115,661	115,661	(79,108)	36,552
Revenues							
1XXX Local Revenue	593	901	5,047	500	1,622	500	1,000
3XXX State Revenue							
4XXX Federal Revenue							
5210 Transfers							
Total Revenues	593	901	5,047	500	1,622	500	1,000
Total Resources Available	385,643	386,544	306,733	116,161	117,283	(78,608)	37,552
Expenditures							
011X Salaries							
02XX Employee Benefits							
03XX Professional Services							
04XX Property Services							
05XX Other Services							
06XX Supplies & Materials							
07XX Equipment	0	84,858	191,072	107,186	80,730	(69,634)	37,552
08XX Other Objects							
09XX Other Uses							
Total Expenditures	0	84,858	191,072	107,186	80,730	(69,634)	37,552
Surplus/(Deficit)	593	(83,958)	(186,025)	(106,686)	(79,108)	70,134	(36,552)
Fund Balances							
Fund Balance	385,643	301,686	115,661	8,975	36,552	(8,974)	0
Total Ending Fund Balance	385,643	301,686	115,661	8,975	36,552	(8,974)	0

Total Appropriation (Ending Fund Balance + Expense) 116,161

37,552

Custer County School District C-1

**Proposed Budget
Capital Reserve Fund
FY 2024/25**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Forecast FY 23-24	FY24 vs. FY25	Proposed FY24-25
Beginning Fund Balance							
Fund Balance	59,553	60,755	57,968	52,830	52,830	276,645	329,475
Total Beginning Fund Balance	59,553	60,755	57,968	52,830	52,830	276,645	329,475
Revenues							
1XXX Local Revenue	22,910	22,646	24,143	26,500	27,068	500	27,000
3XXX State Revenue							
4XXX Federal Revenue							
5210 General Fund Allocation	42,000	94,965	131,968	270,600	270,600	(70,600)	200,000
Total Revenues	64,910	117,611	156,111	297,100	297,668	(70,100)	227,000
Total Resources Available	124,463	178,366	214,080	349,930	350,498	206,545	556,475
Expenditures							
011X Salaries							
02XX Employee Benefits							
03XX Professional Services	997	3,600	3,630	4,200	4,950	800	5,000
04XX Property Services	3,655	6,681	7,710	7,759	10,851	4,241	12,000
05XX Other Services	963	1,119	865	1,000	1,326	550	1,550
06XX Supplies & Materials	520	162	391	400	436	100	500
07XX Equipment	1,238	1,212	131,594	65,000	0	15,000	80,000
08XX Other Objects	9,542	29,054	6,556	530	3,334	(530)	0
09XX Other Uses	46,793	78,569	10,503	148,234	125	(148,234)	0
Total Expenditures	63,708	120,398	161,250	227,123	21,023	(128,073)	99,050
Surplus/(Deficit)	1,202	(2,787)	(5,139)	69,977	276,645	57,973	127,950
Fund Balances							
Fund Balance	60,755	57,968	52,830	122,807	329,475	334,618	457,425
Total Ending Fund Balance	60,755	57,968	52,830	122,807	329,475	334,618	457,425

Total Appropriation (Ending Fund Balance + Expense) **349,930** **\$556,475**

Custer County School District C-1

Proposed Budget

Debt Amortization Schedule

FY 2024/25

Payment Date	GO Bond Series 2012			GO Bond Series 2018			Total Due by Year		
	Principal	Interest	Balance	Principal	Interest	Balance	Principal	Interest	Balance
6/1/2012		6,402.92	1,900,000.00					6,402.92	1,900,000.00
12/1/2012	0.00	86,193.75	1,900,000.00				0.00	86,193.75	1,900,000.00
6/1/2013		26,193.75	1,900,000.00					26,193.75	1,900,000.00
12/1/2013	0.00	51,193.75	1,900,000.00				0.00	51,193.75	1,900,000.00
6/1/2014		26,193.75	1,900,000.00					26,193.75	1,900,000.00
12/1/2014	0.00	51,193.75	1,900,000.00				0.00	51,193.75	1,900,000.00
6/1/2015		26,193.75	1,900,000.00					26,193.75	1,900,000.00
12/1/2015	50,000.00	26,193.75	1,850,000.00				50,000.00	26,193.75	1,850,000.00
6/1/2016		25,443.75	1,850,000.00					25,443.75	1,850,000.00
12/1/2016	55,000.00	25,443.75	1,795,000.00				55,000.00	25,443.75	1,795,000.00
6/1/2017		24,618.75	1,795,000.00					24,618.75	1,795,000.00
12/1/2017	55,000.00	24,618.75	1,740,000.00				55,000.00	24,618.75	1,740,000.00
6/1/2018		23,931.25	1,740,000.00		59,640.28	4,740,000.00		83,571.53	6,480,000.00
12/1/2018	60,000.00	23,931.25	1,680,000.00	0.00	93,350.00	4,740,000.00	60,000.00	117,281.25	6,420,000.00
6/1/2019		23,931.25	1,680,000.00		93,350.00	4,740,000.00		117,281.25	6,420,000.00
12/1/2019	60,000.00	23,181.25	1,620,000.00	0.00	93,350.00	4,740,000.00	60,000.00	116,531.25	6,360,000.00
6/1/2020		23,181.50	1,620,000.00		93,350.00	4,740,000.00		116,531.50	6,360,000.00
12/1/2020	60,000.00	22,431.25	1,560,000.00	0.00	93,350.00	4,740,000.00	60,000.00	115,781.25	6,300,000.00
6/1/2021		22,431.25	1,560,000.00		93,350.00	4,740,000.00		115,781.25	6,300,000.00
12/1/2021	375,000.00	21,681.25	1,185,000.00	0.00	93,350.00	4,740,000.00	375,000.00	115,031.25	5,925,000.00
6/1/2022		21,681.25	1,185,000.00		93,350.00	4,740,000.00		115,031.25	5,925,000.00
12/1/2022	380,000.00	16,056.25	805,000.00	0.00	93,350.00	4,740,000.00	380,000.00	109,406.25	5,545,000.00
6/1/2023		16,056.25	805,000.00		93,350.00	4,740,000.00		109,406.25	5,545,000.00
12/1/2023	400,000.00	11,068.75	405,000.00	0.00	93,350.00	4,740,000.00	400,000.00	104,418.75	5,145,000.00
6/1/2024		5,568.75	405,000.00		93,350.00	4,740,000.00		98,918.75	5,145,000.00
12/1/2024	405,000.00	5,568.75	0.00	0.00	93,350.00	4,740,000.00	405,000.00	98,918.75	4,740,000.00
6/1/2025					93,350.00	4,740,000.00		93,350.00	4,740,000.00
12/1/2025				290,000.00	93,350.00	4,450,000.00	290,000.00	93,350.00	4,450,000.00
6/1/2026					89,000.00	4,450,000.00		89,000.00	4,450,000.00
12/1/2026				295,000.00	89,000.00	4,155,000.00	295,000.00	89,000.00	4,155,000.00
6/1/2027					83,100.00	4,155,000.00		83,100.00	4,155,000.00
12/1/2027				310,000.00	83,100.00	3,845,000.00	310,000.00	83,100.00	3,845,000.00
6/1/2028					76,900.00	3,845,000.00		76,900.00	3,845,000.00
12/1/2028				320,000.00	76,900.00	3,525,000.00	320,000.00	76,900.00	3,525,000.00
6/1/2029					70,500.00	3,525,000.00		70,500.00	3,525,000.00
12/1/2029				335,000.00	70,500.00	3,190,000.00	335,000.00	70,500.00	3,190,000.00
6/1/2030					63,800.00	3,190,000.00		63,800.00	3,190,000.00
12/1/2030				345,000.00	63,800.00	2,845,000.00	345,000.00	63,800.00	2,845,000.00
6/1/2031					56,900.00	2,845,000.00		56,900.00	2,845,000.00
12/1/2031				360,000.00	56,900.00	2,485,000.00	360,000.00	56,900.00	2,485,000.00
6/1/2032					49,700.00	2,485,000.00		49,700.00	2,485,000.00
12/1/2032				375,000.00	49,700.00	2,110,000.00	375,000.00	49,700.00	2,110,000.00
6/1/2033					42,200.00	2,110,000.00		42,200.00	2,110,000.00
12/1/2033				390,000.00	42,200.00	1,720,000.00	390,000.00	42,200.00	1,720,000.00
6/1/2034					34,400.00	1,720,000.00		34,400.00	1,720,000.00
12/1/2034				405,000.00	34,400.00	1,315,000.00	405,000.00	34,400.00	1,315,000.00
6/1/2035					26,300.00	1,315,000.00		26,300.00	1,315,000.00
12/1/2035				420,000.00	26,300.00	895,000.00	420,000.00	26,300.00	895,000.00
6/1/2036					17,900.00	895,000.00		17,900.00	895,000.00
12/1/2036				440,000.00	17,900.00	455,000.00	440,000.00	17,900.00	455,000.00
6/1/2037					9,100.00	455,000.00		9,100.00	455,000.00
12/1/2037				455,000.00	9,100.00	0.00	455,000.00	9,100.00	0.00
6/1/2038									