

**Custer County School District C-1**

**Amended Budget**

**FY 2023/24**



**Custer County School District C-1  
PO Box 730, 709 Main Street  
Westcliffe, CO 81252**

**Jacquelynn Crabtree  
Superintendent**

**Charlotte Lindaman  
Business Manager**

**Date            15-Jan-24**

Custer County School District C-1

Amended Budget

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FY 2023/24

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**Custer County School District C-1**

**Amended Budget**

**Appropriation Resolution**

**FY 2023/24**

**Appropriation Resolution**

Be it resolved, by the Board of Education of Custer County School District C-1 in Custer County, that the amounts shown in the following schedule be appropriated to each fund as specified in the Amended Budget for the ensuing fiscal year beginning July 1, 2023 and ending June 30, 2024.

<b>FUND</b>	<b>APPROPRIATION AMOUNT</b>
<b>General Fund</b>	
<b>10</b> General Fund	10,124,460
Insurance Reserve Fund	0
PreSchool Fund	0
<b>Special Revenue Funds</b>	
<b>21</b> Food Service Fund	268,140
Designated Purpose Grants Fund	0
<b>23</b> Pupil Activity Fund	382,137
Other Fund 1	0
<b>41</b> Bond Construction Fund	116,161
<b>Bond Redemption Fund</b>	
<b>31</b> Bond Redemption Fund	1,262,891
<b>Capital Projects Funds</b>	
<b>43</b> Capital Reserve Fund	349,929
<b>Trust/Custodian Funds</b>	
Trust Fund 1	0
<b>Total Appropriation</b>	<u><u>\$12,503,718</u></u>

01/15/2024  
Date of Adoption

Joseph R. McCarthy  
Signature of Board President, Joe McCarthy

Jackie Crabtree  
Signature of person attesting to the Board President Signature

Jackie Crabtree  
Printed Name of Person Attesting to Board President Signature

Custer County School District C-1  
Amended Budget  
Use of Beginning Fund Balance Resolution  
FY 2023/24

**Use of Beginning Fund Balance Resolution**

**RESOLUTION NUMBER FY232401**  
A Resolution of the Board of Education of the Custer County School District C-1  
Authorizing the Use of a Portion of  
Beginning Fund Balance as Authorized by Colorado Statutes

**WHEREAS**, C.R.S. 22-44-105 states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, inter-fund transfers, or reserves, in excess of available revenues and beginning fund balance.

**WHEREAS**, the Board of Education may authorize the use of a portion of the beginning fund balance in the budget, stating the amount to be used, the purpose for which the expenditure is needed, and the district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit.

**WHEREAS**, the Board of Education has determined the beginning fund balance in the General Fund is sufficient to allow for the one-time expenditures and the action may lead to an ongoing deficit.

**NOW, THEREFORE, BE IT RESOLVED:**

In accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the fiscal year 2023-2024 Beginning Fund Balance for the following funds:

**BOND CONSTRUCTION FUND** in the amount \$106,686 to spend down beginning fund balance.  
**BOND REDEMPTION FUND**, in the amount \$296,838 to spend down beginning fund balance.

**BE IT FURTHER RESOLVED**, the use of this portion of the beginning fund balance for the purposes set forth above may lead to an ongoing deficit.

  
\_\_\_\_\_  
PRESIDENT OF THE BOARD, JOE MCCARTHY

01/15/2024  
DATE

**Custer County School District C-1**

Amended Budget

Budget Development Assumptions

FY 2023/24

	FY 2022/23	FY 23/24 Orig.	FY 23/24 Amend.
<b>Revenue-Based Assumptions</b>			
October FTE Pupil Count	318.5	314.0	309.0
5-Yr Avg Funded Pupil Count	337.1	328.3	328.3
Post-Negative Factor Per-Pupil Funding	\$11,984	\$13,273	\$13,781
Total Program Funding	\$4,171,785	4,357,614	\$4,524,154
Budget Stabilization Factor	(\$159,463)	(\$70,848)	(\$71,203)
Net Assessed Valuation	\$121,167,270	\$127,010,129	\$149,275,444
Property Tax Mill Levy Components:			
General Fund	24.903	25.903	25.903
Abatement Levy	0.034	0.034	0.001
Bond Fund	4.957	2.010	2.010
Mill Levy Override Fund	0.000	0.000	0.000
Total Mill Levy	29.894	27.947	27.914

<b>Expenditure-Based Assumptions</b>			
District Contribution Family Insurance Premium	100%	100%	100%
Annual Employee Health Benefit Cost	\$8,338.20	\$9,377.52	\$9,377.52
Employer PERA Contribution	21.40%	21.40%	21.40%
Medicare Employer Contribution	1.45%	1.45%	1.45%
Colorado Unemployment	0.20%	0.20%	0.20%
Colorado Minimum Wage	\$12.56	\$13.65	\$14.42

Custer County School District C-1

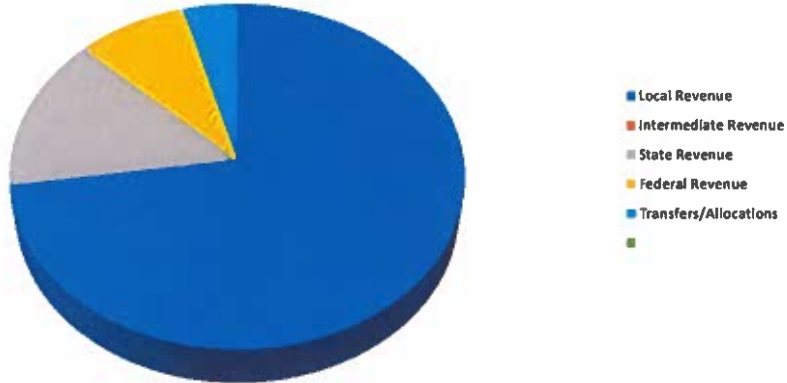
Amended Budget

General Fund

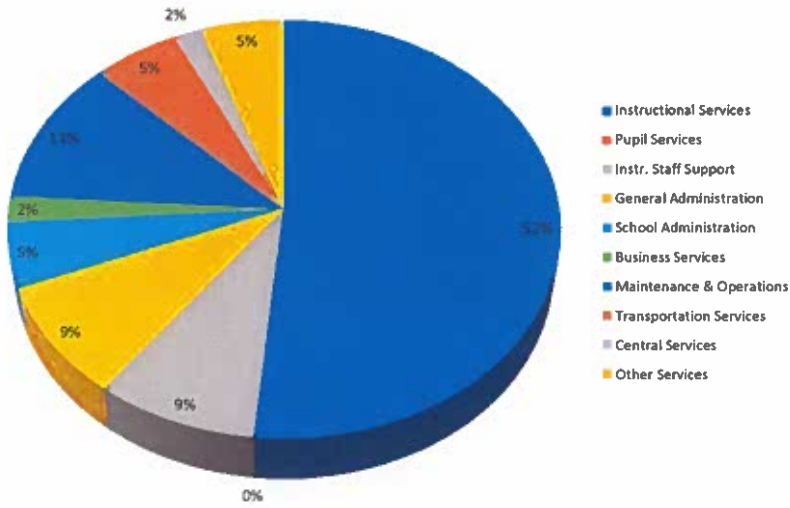
FY 2023/24

General Fund Revenues

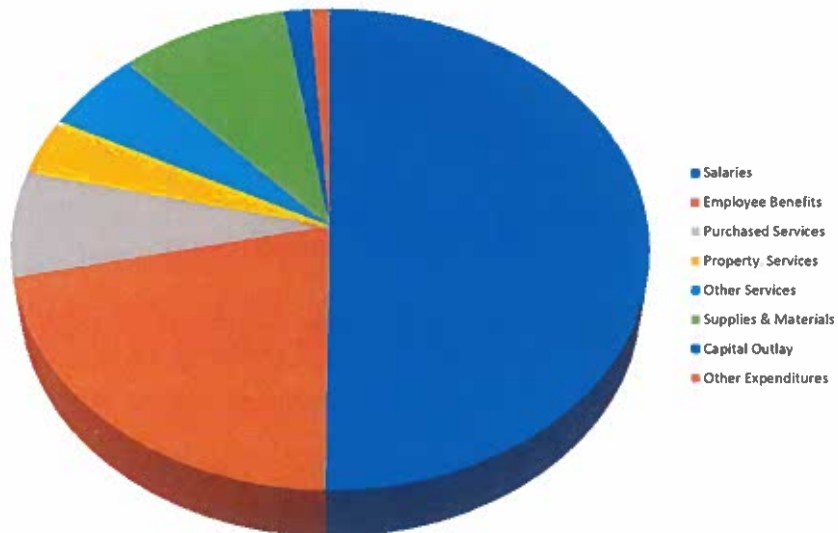
General Fund Revenues



General Fund Expenditures (By Program)



General Fund Expenditures (By Object)



Custer County School District C-1

Amended Budget

Individual Fund Statements

FY 2023/24

# Individual Fund Statements



**Custer County School District C-1**

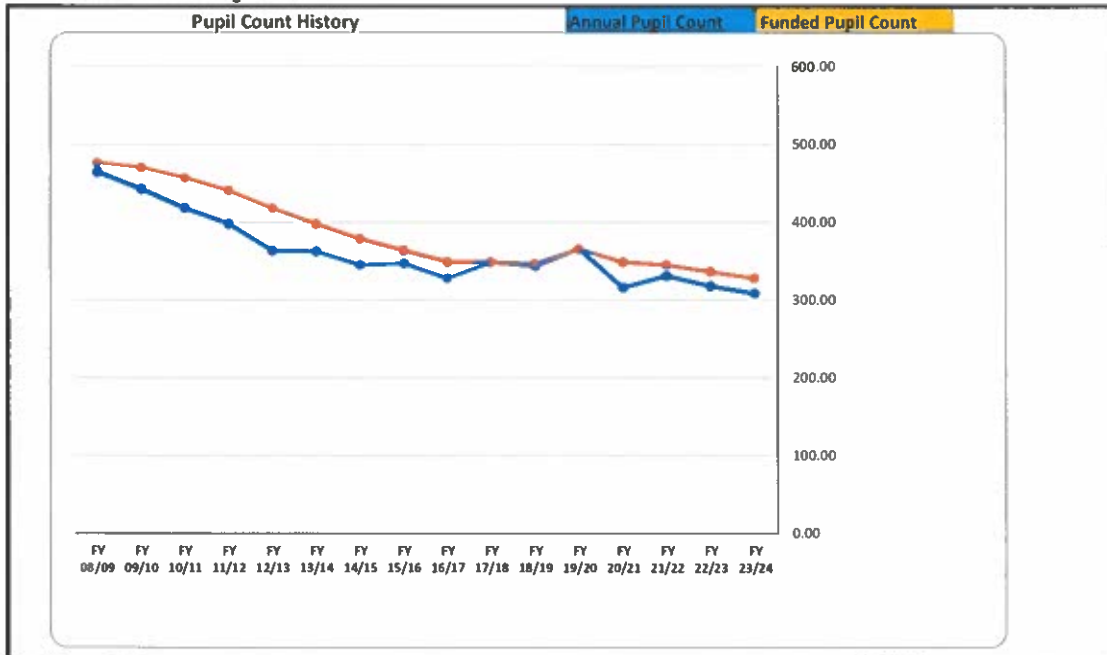
Amended Budget

Pupil Count History

FY 2023/24

Fiscal Year	Annual Pupil Count (FTE)	Year over Year Pupil Count Chg	Funded Pupil Count
FY 23/24	309.00	(9.5)	328.30
FY 22/23	318.50	(13.0)	337.10
FY 21/22	331.50	15.0	345.60
FY 20/21	316.50	(49.5)	349.10
FY 19/20	366.00	21.7	366.00
FY 18/19	344.30	(4.9)	346.60
FY 17/18	349.20	20.3	349.20
FY 16/17	328.90	(18.8)	349.90
FY 15/16	347.70	2.1	364.40
FY 14/15	345.60	(17.2)	379.10
FY 13/14	362.80	(0.7)	398.10
FY 12/13	363.50	(34.5)	418.20
FY 11/12	398.00	(20.0)	440.50
FY 10/11	418.00	(24.5)	457.00
FY 09/10	442.50	(22.0)	469.90
FY 08/09	464.50	N/A	476.40

\* From CDE Funding Worksheets





**Custer County School District C-1**

**Amended Budget**

**General Fund**

**FY 2023/24**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Beginning Fund Balance</b>						
Restricted - TABOR	285,000	140,000	146,000	150,000	0	150,000
All Other Fund Balance	2,082,308	2,829,014	3,465,826	3,382,104	620,499	4,002,603
<b>Total Beginning Fund Balance</b>	2,367,308	2,969,014	3,611,826	3,532,104	620,499	4,152,603
<b>Revenues</b>						
Local Revenue	3,228,870	3,701,248	3,948,237	4,085,843	658,912	4,744,755
Intermediate Revenue	0	0	733	250	0	250
State Revenue	1,223,451	1,192,424	1,523,524	1,360,998	(410,561)	950,437
Federal Revenue	886,273	984,486	644,225	554,115	2,900	557,015
Transfers/Allocations	(50,699)	(75,347)	(152,644)	(280,600)	0	(280,600)
<b>Total Revenues</b>	5,287,895	5,802,810	5,964,073	5,720,607	251,251	5,971,857
<b>Total Resources Available</b>	7,655,203	8,771,824	9,575,899	9,252,711	871,750	10,124,460
<b>Expenditures</b>						
Instructional Services	2,571,627	2,412,430	2,624,909	2,997,556	79,982	3,077,538
Pupil Services	0	0	0	0	0	0
Instr. Staff Support	521,247	434,261	493,307	518,861	(754)	518,107
General Administration	452,087	599,159	448,901	489,562	27,280	516,842
School Administration	234,442	321,666	238,476	342,301	(40,465)	301,835
Business Services	90,385	114,487	129,535	145,656	(26,216)	119,440
Maintenance & Operations	378,552	573,737	693,767	678,995	1,413	680,408
Transportation Services	203,647	238,395	216,617	312,914	16,509	329,423
Central Services	75,325	117,463	65,095	108,734	0	108,734
Other Services	0	399,788	512,688	311,957	5,088	317,045
<b>Total Expenditures</b>	4,527,313	5,211,387	5,423,296	5,906,536	62,837	5,969,372
<b>Other Financing Uses</b>						
Transfers Out	0	0	0	0	0	0
<b>Total Other Financing Uses</b>	0	0	0	0	0	0
<b>Surplus/(Deficit)</b>	760,581	591,423	540,777	(185,929)	188,414	2,485
<b>Fund Balances</b>						
Restricted - TABOR	285,000	(139,000)	146,000	150,000	0	150,000
All Other Fund Balance	2,842,889	3,699,437	4,006,603	3,196,175	808,913	4,005,088
<b>Total Fund Balance</b>	3,127,889	3,560,437	4,152,603	3,346,175	808,913	4,155,088
<b>Total Expenditures &amp; Fund Balance</b>				9,252,711	871,750	10,124,460
<b>Total Appropriation</b>				\$9,252,711		\$10,124,460

**Custer County School District C-1**

**Amended Budget**

**General Fund Revenue**

**FY 2023/24**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Local Revenues</b>						
1110 Property Taxes	2,511,874	2,870,891	3,025,463	3,289,943	576,739	3,866,682
1110 Property Taxes - MLO	0	0	0	0	0	0
1120 Specific Ownership Taxes (SFA)	0	0	0	0	0	0
1120 Specific Ownership Taxes	488,907	487,456	532,964	440,000	0	440,000
1140 Delinquent Taxes & Interest	7,463	16,883	14,575	10,000	0	10,000
1190 Other Taxes from Local Sources	81,356	0	102,822	75,000	0	75,000
1300 Tuition	45,580	23,325	12,376	46,200	0	46,200
1400 Transportation Fees	0	0	0	0	0	0
1500 Earnings on Investments	4,574	5,146	43,050	105,000	0	105,000
1700 Pupil Activity Fees	480	177,367	89,778	9,000	0	9,000
1800 Community Services Fees	0	0	0	0	0	0
19XX Other Local Revenues	88,635	120,180	127,209	110,700	82,173	192,873
<b>Total Local Revenues</b>	<b>3,228,870</b>	<b>3,701,248</b>	<b>3,948,237</b>	<b>4,085,843</b>	<b>658,912</b>	<b>4,744,755</b>
<b>Intermediate Revenue</b>						
Mineral Lease	0	0	733	250	0	250
Other Intermediate Revenue	0	0	0	0	0	0
<b>Total Intermediate Revenue</b>	<b>0</b>	<b>0</b>	<b>733</b>	<b>250</b>	<b>0</b>	<b>250</b>
<b>State Revenue</b>						
3110 State Equalization	798,927	765,667	772,476	679,011	(404,065)	274,946
At-Risk Funding	0	0	0	0	0	0
3120 Career & Technical Education	0	0	0	0	0	0
3130 Special Education	0	0	0	0	0	0
3140 English Language Proficiency	0	0	0	0	0	0
3141 Colorado Preschool Program	6,375	0	0	0	0	0
3150 Gifted & Talented	5,294	0	4,390	4,500	0	4,500
3160 Transportation	43,541	37,376	44,049	35,000	0	35,000
3170 Small Attendance Center	0	0	0	0	0	0
3230 Small & Large Rural	121,085	139,521	160,173	116,733	0	116,733
3259 Read Act	13,460	9,743	5,419	5,000	0	5,000
3898 On-Behalf Payment	0	57,481	156,086	170,617	(6,497)	164,121
3899 School to Work Alliance Program	0	0	0	0	0	0
3960 State FEMA Grant	0	7,749	0	0	0	0
3207 Library Grant	3,499	4,500	4,500	4,500	0	4,500
3210 NPBPTS Teacher Grant	0	0	0	0	0	0
3235 Additional At Risk	2,353	2,481	1,776	0	0	0
3272 Enrollment Expansion Grant	11,299	12,498	0	0	0	0
3951 SABPG Grant	77,913	96,554	81,577	100,000	0	100,000
3192 Counselor Grant	0	55,921	94,079	90,000	0	90,000
3897 Universal Preschool - LCO Revenue	0	0	0	0	0	0
8575 Childcare Circle Grant	0	0	0	0	0	0
7575 Childcare Employer Based Grant	0	0	149,999	0	0	0
3950 State FEMA Grant	32,445	0	0	0	0	0
3250 Kinder Equipment Grant	0	0	11,332	0	0	0
3216 COSI Grant	0	2,933	2,933	2,933	0	2,933
3897 Preschool for All	0	0	34,735	152,704	0	152,704
3119 State Revenue	107,259	0	0	0	0	0
<b>Total State Revenues</b>	<b>1,223,451</b>	<b>1,192,424</b>	<b>1,523,524</b>	<b>1,360,998</b>	<b>(410,561)</b>	<b>950,437</b>
<b>Federal Revenue</b>						

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
ESSA Title Funds	159,748	206,977	203,627	193,759	(4,153)	189,606
ESSER Relief Funds	580,337	723,158	278,743	334,856	7,053	341,909
5323 MTSS Grant Funds	22,486	10,029	19,902	20,000	0	20,000
4359 Federal REAP Monies	30,392	34,190	0	5,500	0	5,500
7575 PS/Childcare Assist Blk Grant	0	10,131	35,954	0	0	0
Other Federal Revenue	93,312		105,999	0	0	0
<b>Total Federal Revenues</b>	<b>886,273</b>	<b>984,486</b>	<b>644,225</b>	<b>554,115</b>	<b>2,900</b>	<b>557,015</b>
<b>Transfers/Allocations</b>						
5218 Insurance Reserve	21,173	24,000	45,150	0	0	0
5219 Preschool	0	0	0	0	0	0
5819 CPP Transfer from General Fund	0	0	0	0	0	0
5243 Capital Reserve	(42,000)	(93,465)	(131,968)	(270,600)	0	(270,600)
5221 Transfer to Hot Lunch Fund	(30,000)	(5,882)	(34,000)	(10,000)	0	(10,000)
5900 Other Sources	128		(31,826)	0	0	0
5223 Pupil Activity Fund	0	0	0	0	0	0
<b>Total Transfers/Allocations</b>	<b>(50,699)</b>	<b>(75,347)</b>	<b>(152,644)</b>	<b>(280,600)</b>	<b>0</b>	<b>(280,600)</b>
<b>Total Revenues</b>	<b>5,287,895</b>	<b>5,802,810</b>	<b>5,964,073</b>	<b>5,720,607</b>	<b>251,251</b>	<b>5,971,857</b>

**Custer County School District C-1**

**Amended Budget**

**General Fund Expenditures**

**FY 2023/24**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Instruction (11)</b>						
01XX Salaries	1,169,638	1,083,884	1,283,452	1,413,142	(6,929)	1,406,212
02XX Employee Benefits	437,038	453,787	552,876	579,271	(1,597)	577,674
03XX Professional Services	46,646	33,204	19,119	39,200	5,000	44,200
04XX Property Services	0	0	0	700	0	700
05XX Other Services	105,239	56,446	9,029	83,000	0	83,000
06XX Supplies & Materials	204,055	112,339	43,911	157,500	2,000	159,500
07XX Equipment	60,494	16,918	20,962	15,000	60,000	75,000
08XX Other Objects	0	0	3,600	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Instruction</b>	<b>2,023,110</b>	<b>1,756,578</b>	<b>1,932,950</b>	<b>2,287,812</b>	<b>58,473</b>	<b>2,346,286</b>
<b>Special Education (12)</b>						
01XX Salaries	170,937	174,727	208,917	194,106	4,227	198,332
02XX Employee Benefits	59,757	70,898	72,246	73,000	974	73,974
03XX Professional Services	15,656	30,358	0	32,000	8,000	40,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	75	0	0	0	0	0
06XX Supplies & Materials	679	1,535	1,608	1,000	0	1,000
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Special Education</b>	<b>247,104</b>	<b>277,519</b>	<b>282,771</b>	<b>300,106</b>	<b>13,201</b>	<b>313,307</b>
<b>TITLE Funds (13)</b>						
01XX Salaries	96,844	129,740	90,326	119,160	2,000	121,160
02XX Employee Benefits	40,371	66,153	46,143	46,221	461	46,682
03XX Professional Services	0	1,250	2,433	8,000	0	8,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	788	848	0	10,000	0	10,000
06XX Supplies & Materials	21,742	8,676	22,600	16,968	(4,153)	12,815
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	210	100	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Career &amp; Technical Education</b>	<b>159,745</b>	<b>206,877</b>	<b>161,602</b>	<b>200,349</b>	<b>(1,692)</b>	<b>198,657</b>
<b>Cocurricular Education (14)</b>						
01XX Salaries	84,495	95,220	142,150	115,770	0	115,770
02XX Employee Benefits	19,199	21,513	41,104	26,685	0	26,685
03XX Professional Services	22,367	19,199	25,950	25,950	0	25,950
04XX Property Services	320	640	740	740	0	740
05XX Other Services	3,109	19,919	15,743	15,743	0	15,743
06XX Supplies & Materials	12,178	12,316	21,900	24,400	10,000	34,400
07XX Equipment	0	2,650	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Cocurricular Education</b>	<b>141,668</b>	<b>171,456</b>	<b>247,587</b>	<b>209,288</b>	<b>10,000</b>	<b>219,288</b>
<b>Support Svcs (21-22)</b>						
01XX Salaries	240,645	276,280	255,770	259,740	(602)	259,138
02XX Employee Benefits	79,738	106,201	104,559	110,374	(152)	110,223
03XX Professional Services	11,064	27,661	29,794	49,568	0	49,568
04XX Property Services	65,962	1,120	1,120	1,000	0	1,000
05XX Other Services	1,246	5,791	24,877	1,389	0	1,389

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
06XX Supplies & Materials	56,282	16,274	76,480	46,790	0	46,790
07XX Equipment	59,430	735	378	0	0	0
08XX Other Objects	6,881	199	328	50,000	0	50,000
09XX Other Uses	0	0	0	0	0	0
<b>Total Staff Support Svcs</b>	<b>521,247</b>	<b>434,261</b>	<b>493,307</b>	<b>518,861</b>	<b>(754)</b>	<b>518,107</b>
<b>General Administration (23)</b>						
01XX Salaries	128,979	228,979	121,364	123,286	2,937	126,223
02XX Employee Benefits	51,617	81,664	52,189	48,382	901	49,283
03XX Professional Services	92,814	91,516	65,725	101,725	23,442	125,167
04XX Property Services	1,200	1,108	1,108	1,200	0	1,200
05XX Other Services	105,668	131,675	116,289	188,969	0	188,969
06XX Supplies & Materials	28,760	28,238	13,443	13,500	0	13,500
07XX Equipment	0	0	72,022	0	0	0
08XX Other Objects	43,050	35,979	6,049	2,500	0	2,500
09XX Other Uses	0	0	712	10,000	0	10,000
<b>Total General Administration</b>	<b>452,087</b>	<b>599,159</b>	<b>448,901</b>	<b>489,562</b>	<b>27,280</b>	<b>516,842</b>
<b>School Administration (24)</b>						
01XX Salaries	165,582	217,285	166,410	230,787	(31,714)	199,073
02XX Employee Benefits	67,595	102,665	70,081	106,514	(8,752)	97,762
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	565	415	1,376	4,000	0	4,000
06XX Supplies & Materials	700	675	0	1,000	0	1,000
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	625	610	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total School Administration</b>	<b>234,442</b>	<b>321,666</b>	<b>238,476</b>	<b>342,301</b>	<b>(40,465)</b>	<b>301,835</b>
<b>Business Services (25)</b>						
01XX Salaries	57,798	63,002	84,589	90,986	(73,063)	17,923
02XX Employee Benefits	20,949	40,897	33,355	37,670	(32,153)	5,517
03XX Professional Services	11,349	9,531	9,866	13,000	83,000	96,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	460	1,195	3,000	(3,000)	0
06XX Supplies & Materials	289	517	429	1,000	(1,000)	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	80	100	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Business Services</b>	<b>90,385</b>	<b>114,487</b>	<b>129,535</b>	<b>145,656</b>	<b>(26,216)</b>	<b>119,440</b>
<b>Maintenance &amp; Operations (26)</b>						
01XX Salaries	186,910	191,156	181,450	199,911	1,096	201,008
02XX Employee Benefits	72,837	87,831	74,413	95,284	317	95,600
03XX Professional Services	113,809	37,642	39,017	30,000	0	30,000
04XX Property Services	0	56,515	117,194	124,500	0	124,500
05XX Other Services	0	2,300	12,041	2,300	0	2,300
06XX Supplies & Materials	0	196,434	255,897	227,000	0	227,000
07XX Equipment	4,996	1,860	13,755	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Maintenance &amp; Operations</b>	<b>378,552</b>	<b>573,737</b>	<b>693,767</b>	<b>678,995</b>	<b>1,413</b>	<b>680,408</b>
<b>Student Transportation (27)</b>						
01XX Salaries	77,841	75,533	80,446	78,477	1,947	80,423
02XX Employee Benefits	30,326	27,574	35,821	57,567	562	58,130
03XX Professional Services	18,619	228	501	750	4,000	4,750
04XX Property Services	20,249	70,410	28,288	100,190	0	100,190

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
05XX Other Services	12,151	14,952	17,334	20,930	0	20,930
06XX Supplies & Materials	44,461	44,249	54,228	55,000	0	55,000
07XX Equipment	0	5,449	0	0	10,000	10,000
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Student Transportation</b>	<b>203,647</b>	<b>238,395</b>	<b>216,617</b>	<b>312,914</b>	<b>16,509</b>	<b>329,423</b>
<b>ESSER iii Learning Loss</b>						
01XX Salaries	61,415	85,032	51,178	87,000	0	87,000
02XX Employee Benefits	13,910	19,732	11,240	20,054	0	20,054
03XX Professional Services	0	1,200	2,000	1,500	0	1,500
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	180	0	180	0	180
06XX Supplies & Materials	0	11,319	677	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total ESSER III Learning Loss</b>	<b>75,325</b>	<b>117,463</b>	<b>65,095</b>	<b>108,734</b>	<b>0</b>	<b>108,734</b>
<b>Community Services (33)</b>						
01XX Salaries	NA	30,446	133,394	181,606	3,997	185,604
02XX Employee Benefits	NA	30,446	65,120	110,351	1,091	111,442
03XX Professional Services	NA	223	15,152	2,000	0	2,000
04XX Property Services	NA	23,400	11,700	0	0	0
05XX Other Services	NA	300	11,691	1,000	0	1,000
06XX Supplies & Materials	NA	30,560	10,008	15,000	0	15,000
07XX Equipment	NA	0	0	2,000	0	2,000
08XX Other Objects	NA	284,413	265,623	0	0	0
09XX Other Uses	NA	0	0	0	0	0
<b>Total Community Services</b>	<b>0</b>	<b>399,788</b>	<b>512,688</b>	<b>311,957</b>	<b>5,088</b>	<b>317,045</b>
<b>Total Expenditures</b>	<b>4,527,313</b>	<b>5,211,387</b>	<b>5,423,296</b>	<b>5,906,536</b>	<b>62,837</b>	<b>5,969,372</b>

**Custer County School District C-1**

**Amended Budget**

**General Fund Detail Budgets**

**FY 2023/24**

**Program:** **Instructional - Preschool through Twelve**

**Program Description:**

Included in this program are the expenditures incurred in planned learning activities and experiences that provide students in schools

	Actuals			Adopted		Proposed
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
<b>Instruction (11)</b>						
011X Salaries	1,091,776	1,018,517	1,272,420	1,355,472	(6,929)	1,348,542
01XX Substitutes & Other Salaires	77,862	65,367	11,032	57,670	0	57,670
02XX Employee Benefits	437,038	453,787	552,876	579,271	(1,597)	577,674
03XX Professional Services	46,646	33,204	19,119	39,200	5,000	44,200
04XX Property Services	0	0	0	700	0	700
05XX Other Services	105,239	56,446	9,029	83,000	0	83,000
06XX Supplies & Materials	204,055	112,339	43,911	157,500	2,000	159,500
07XX Equipment	60,494	16,918	20,962	15,000	60,000	75,000
08XX Other Objects	0	0	3,600	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Instruction</b>	<b>2,023,110</b>	<b>1,756,578</b>	<b>1,932,950</b>	<b>2,287,812</b>	<b>58,473</b>	<b>2,346,286</b>

	Actuals			Adopted		Proposed
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
<b>Staff FTE:</b>						
1XX Administrators	0.00	0.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)	23.53	23.73	24.99	24.99	0.00	24.99
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	4.00	4.00	3.59	4.71	0.00	4.71
5XX Classified - School Admin	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
<b>Total FTE</b>	<b>27.53</b>	<b>27.73</b>	<b>28.57</b>	<b>29.70</b>	<b>0.00</b>	<b>29.70</b>

	Actuals			Adopted		Proposed
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
<b>Supplemental Breakdown by Area</b>						
<b>PRESCHOOL</b>						
011X Salaries	61,130	34,407	71,372	96,302	1,114	97,416
01XX Substitute & Other Salaries	5,738	1,225		2,200	0	2,200
02XX Employee Benefits	26,652	21,782	25,640	25,230	257	25,487
03XX Professional Services	2,474	1,129	183	2,200	0	2,200
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	1,263	5,000	0	5,000
06XX Supplies & Materials	4,230	1,884	6,836	15,000	(10,000)	5,000
07XX Equipment	0	0	2,448	0	10,000	10,000
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Preschool</b>	<b>100,223</b>	<b>60,426</b>	<b>107,742</b>	<b>145,932</b>	<b>1,370</b>	<b>147,302</b>

		Actuals	Actuals	Actuals	Adopted	Change	Proposed
		FY 20-21	FY 21-22	FY 22-23	FY 23-24		FY 23-24
<b>ELEMENTARY</b>							
011X	Salaries	446,082	383,657	506,318	590,886	11,088	601,974
01XX	Substitute & Other Salaries	33,882	19,426	4,800	37,210	0	37,210
02XX	Employee Benefits	170,149	193,317	272,384	266,684	2,556	269,240
03XX	Professional Services	9,703	0	2,648	2,000	0	2,000
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	3,438	10	3,796	3,000	0	3,000
06XX	Supplies & Materials	89,858	46,595	14,127	48,333	6,000	54,333
07XX	Equipment	0	2,648	11,332	0	0	0
08XX	Other Objects	0	0	0	0	0	0
09XX	Other Uses	0	0	0	0	0	0
	<b>Total Elementary</b>	<b>753,112</b>	<b>645,652</b>	<b>815,403</b>	<b>948,113</b>	<b>19,644</b>	<b>967,757</b>
<b>MIDDLE SCHOOL</b>							
011X	Salaries	170,134	148,361	184,535	191,496	(13,675)	177,821
01XX	Substitute & Other Salaries	4,655	27,180	0	3,850	0	3,850
02XX	Employee Benefits	67,941	71,439	85,532	86,288	(3,152)	83,136
03XX	Professional Services	0	0	0	0	0	0
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	0	279	0	0	0	0
06XX	Supplies & Materials	926	546	303	18,833	0	18,833
07XX	Equipment	0	0	0	0	0	0
08XX	Other Objects	0	0	200	0	0	0
09XX	Other Uses	0	0	0	0	0	0
	<b>Total Middle School</b>	<b>243,656</b>	<b>247,805</b>	<b>270,570</b>	<b>300,468</b>	<b>(16,827)</b>	<b>283,641</b>
<b>HIGH SCHOOL</b>							
011X	Salaries	414,429	452,091	510,195	476,788	(5,456)	471,331
01XX	Substitute & Other Salaries	33,588	17,537	6,232	14,410	0	14,410
02XX	Employee Benefits	172,297	167,249	169,321	201,069	(1,258)	199,811
03XX	Professional Services	34,469	32,075	16,288	35,000	5,000	40,000
04XX	Property Services	0	0	0	700	0	700
05XX	Other Services	101,801	56,157	3,971	75,000	0	75,000
06XX	Supplies & Materials	109,041	63,314	22,645	75,333	6,000	81,333
07XX	Equipment	60,494	14,270	7,182	15,000	50,000	65,000
08XX	Other Objects	0	0	3,400	0	0	0
09XX	Other Uses	0	0	0	0	0	0
	<b>Total High School</b>	<b>926,119</b>	<b>802,695</b>	<b>739,234</b>	<b>893,300</b>	<b>54,286</b>	<b>947,585</b>



**Custer County School District C-1**

**Amended Budget**

**General Fund Detail Budgets**

**FY 2023/24**

**Program:**

**Instruction - Special Education**

**Program Description:**

This budget pays for educational services for students with disabilities and special needs. The primary expenditures for this program

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Special Education (12)</b>						
011X Salaries	166,850	165,723	201,040	187,506	4,227	191,732
01XX Substitute & Other Salaries	4,088	9,003	7,878	6,600	0	6,600
02XX Employee Benefits	59,757	70,898	72,246	73,000	974	73,974
03XX Professional Services	15,656	30,358	0	32,000	8,000	40,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	75	0	0	0	0	0
06XX Supplies & Materials	679	1,535	1,608	1,000	0	1,000
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Special Education</b>	<b>247,104</b>	<b>277,519</b>	<b>282,771</b>	<b>300,106</b>	<b>13,201</b>	<b>313,307</b>

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Staff FTE:</b>						
1XX Administrators	0.00	0.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)	2.00	2.00	3.00	2.00	0.00	2.00
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	3.00	3.00	3.00	4.00	0.00	4.00
5XX Classified - School Admin	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
<b>Total FTE</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>	<b>6.00</b>

**Custer County School District C-1**

**Amended Budget**

**General Fund Detail Budgets**

**FY 2023/24**

**Program:**

**TITLE FUNDS**

**Program Description:**

This budget is used for students in state approved vocational programs operating in secondary schools. Expenditures made from this

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Career &amp; Technical Education (13)</b>						
011X Salaries	86,269	120,230	90,326	100,460	2,000	102,460
01XX Supplemental Pay & Stipends	10,575	9,510		18,700	0	18,700
02XX Employee Benefits	40,371	66,153	46,143	46,221	461	46,682
03XX Professional Services	0	1,250	2,433	8,000	0	8,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	788	848	0	10,000	0	10,000
06XX Supplies & Materials	21,742	8,676	22,600	16,968	(4,153)	12,815
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	210	100	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Career &amp; Technical Education</b>	<b>159,745</b>	<b>206,877</b>	<b>161,602</b>	<b>200,349</b>	<b>(1,692)</b>	<b>198,657</b>

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Staff FTE:</b>						
1XX Administrators	0.00	0.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)	1.00	3.00	2.00	2.00	0.00	2.00
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	2.00	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
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>

**Custer County School District C-1**

Amended Budget

General Fund Detail Budgets

FY 2023/24

Program: 1800 & 1900

**Co-Curricular Programs**

**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			Adopted		Proposed
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
<b>Co-Curricular Instruction (18&amp;19)</b>						
011X Salaries	84,495	95,220	142,150	115,770	0	115,770
01XX Substitute & Other Salaries	0	0	0	0	0	0
02XX Employee Benefits	19,199	21,513	41,104	26,685	0	26,685
03XX Professional Services	22,367	19,199	25,950	25,950	0	25,950
04XX Property Services	320	640	740	740	0	740
05XX Other Services	3,109	19,919	15,743	15,743	0	15,743
06XX Supplies & Materials	12,178	12,316	21,900	24,400	10,000	34,400
07XX Equipment	0	2,650	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Co-Curricular Instruction</b>	<b>141,668</b>	<b>171,456</b>	<b>247,587</b>	<b>209,288</b>	<b>10,000</b>	<b>219,288</b>

	Actuals			Adopted		Proposed
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
<b>Staff FTE:</b>						
1XX Administrators	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
3XX Non-Teaching Professionals	0.00	0.00	1.00	0.00	0.00	0.00
4XX Classified - Instructional	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
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	Actuals			Adopted		Proposed
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
<b>Co-Curricular Instruction (18&amp;19)</b>						
<b>Supplemental Breakdown by Area</b>						
<b>Athletics Co-Curricular(1800)</b>						
011X Salaries	59,599	57,963	91,379	71,710	0	71,710
02XX Employee Benefits	13,560	13,097	27,394	16,529	0	16,529
03XX Professional Services	22,367	19,199	22,727	24,950	0	24,950
04XX Property Services	320	640	740	740	0	740
05XX Other Services	3,109	19,919	17,981	15,743	0	15,743
06XX Supplies & Materials	11,629	12,316	22,564	22,500	10,000	32,500
07XX Equipment	0	2,650	0	0	0	0
<b>Total Athletics - 1800</b>	<b>110,584</b>	<b>125,783</b>	<b>182,786</b>	<b>152,172</b>	<b>10,000</b>	<b>162,172</b>

		Actuals	Actuals	Actuals	Adopted		Proposed
		FY 20-21	FY 21-22	FY 22-23	FY 23-24	Change	FY 23-24
<b>Non-Athletics Co-Cirricular(1900)</b>							
011X	Salaries	12,000	15,000	16,250	22,220	0	22,220
02XX	Employee Benefits	2,718	3,390	4,669	5,122	0	5,122
03XX	Professional Services	0	0	0	1,000	0	1,000
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	0	0	0	0	0	0
06XX	Supplies & Materials	549	0	0	1,900	0	1,900
07XX	Equipment	0	0	0	0	0	0
	<b>Total Non-Athl Co-Cirric(1900)</b>	<b>15,267</b>	<b>18,390</b>	<b>20,919</b>	<b>30,242</b>	<b>0</b>	<b>30,242</b>
<b>Co-Cirricular Transportation(2701/2)</b>							
011X	Salaries	12,896	22,257	23,036	21,840	0	21,840
02XX	Employee Benefits	2,921	5,026	5,310	5,034	0	5,034
	<b>Total Co-Cirric Trans (2701)</b>	<b>15,817</b>	<b>27,283</b>	<b>28,346</b>	<b>26,874</b>	<b>0</b>	<b>26,874</b>

**Custer County School District C-1**

**Amended Budget**

**General Fund Detail Budgets**

**FY 2023/24**

**Program:** 2100 & 2200

**Student & Instructional Support Services**

**Program Description:**

Student support services include all programs and activities in schools that support students but are not directly related to

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Support Services (21-22)</b>						
011X Salaries	229,007	272,152	241,998	244,890	(602)	244,288
01XX Substitute & Other Salaries	11,638	4,128	13,772	14,850	0	14,850
02XX Employee Benefits	79,738	106,201	104,559	110,374	(152)	110,223
03XX Professional Services	11,064	27,661	29,794	49,568	0	49,568
04XX Property Services	65,962	1,120	1,120	1,000	0	1,000
05XX Other Services	1,246	5,791	24,877	1,389	0	1,389
06XX Supplies & Materials	56,282	16,274	76,480	46,790	0	46,790
07XX Equipment	59,430	735	378	0	0	0
08XX Other Objects	6,881	199	328	50,000	0	50,000
09XX Other Uses	0	0	0	0	0	0
<b>Total Student Support Services</b>	<b>521,247</b>	<b>434,261</b>	<b>493,307</b>	<b>518,861</b>	<b>(754)</b>	<b>518,107</b>

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Staff FTE:</b>						
1XX Administrators	0.00	0.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)	1.00	2.30	2.10	2.10	0.00	2.10
3XX Non-Teaching Professionals	3.00	2.50	2.00	1.50	0.00	1.50
4XX Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00
5XX Classified - School Admin	2.00	1.00	1.50	2.00	0.00	2.00
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>6.00</b>	<b>5.80</b>	<b>5.60</b>	<b>5.60</b>	<b>0.00</b>	<b>5.60</b>

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Support Services (21-22)</b>						
<b>Supplemental Breakdown by Area</b>						
<b>SABPG GRANT</b>						
011X Salaries	32,668	48,200	37,303	38,889	600	39,489
01XX Substitute & Other Salaries	11,638	4,028	3,300	3,850	0	3,850
02XX Employee Benefits	13,085	19,481	13,574	16,302	151	16,453
03XX Professional Services	9,464	14,061	5,064	20,726	0	20,726
04XX Property Services	0	0	0	0	0	0
05XX Other Services	1,246	2,944	7,130	1,389	0	1,389
06XX Supplies & Materials	2,931	7,839	14,521	20,790	0	20,790
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	6,881	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total SABPG Services</b>	<b>77,913</b>	<b>96,554</b>	<b>80,892</b>	<b>101,945</b>	<b>751</b>	<b>102,696</b>

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Counselor Services</b>						
011X Salaries	54,263	85,913	81,395	106,198	(5,208)	100,990
01XX Substitute & Other Salaries	0	100	9,550	11,000	0	11,000
02XX Employee Benefits	19,751	32,165	39,961	48,019	(1,311)	46,708
03XX Professional Services	0	12,000	30	2,243	0	2,243
04XX Property Services	0	0	0	1,000	0	1,000
05XX Other Services	0	2,370	7,325	0	0	0
06XX Supplies & Materials	0	1,188	44,777	10,000	0	10,000
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	199	328	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Counselor Services</b>	<b>74,014</b>	<b>133,936</b>	<b>183,366</b>	<b>178,460</b>	<b>(6,518)</b>	<b>171,942</b>
<b>Health Services</b>						
011X Salaries	48,789	27,992	39,020	38,000	2,790	40,790
01XX Substitute & Other Salaries	0	0	0	0	0	0
02XX Employee Benefits	19,827	10,683	14,701	18,942	702	19,644
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	3,429	1,234	2,963	1,500	0	1,500
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Health Services</b>	<b>72,045</b>	<b>39,909</b>	<b>56,683</b>	<b>58,442</b>	<b>0</b>	<b>61,934</b>
<b>Library Services</b>						
011X Salaries	5,188	24,496	6,185	4,685	0	4,685
01XX Substitute & Other Salaries	0	0	0	0	0	0
02XX Employee Benefits	1,182	14,358	9,411	5,868	0	5,868
03XX Professional Services	1,600	1,600	1,600	1,600	0	1,600
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	3,533	5,964	10,500	4,500	0	4,500
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Library Services</b>	<b>11,503</b>	<b>46,418</b>	<b>27,695</b>	<b>16,653</b>	<b>0</b>	<b>16,653</b>
<b>IT Services</b>						
011X Salaries	88,098	85,550	74,095	57,118	1,215	58,333
01XX Substitute & Other Salaries	0	0	0	0	0	0
02XX Employee Benefits	25,892	29,512	26,912	21,244	306	21,550
03XX Professional Services	0	0	23,100	25,000	0	25,000
04XX Property Services	65,962	1,120	1,120	0	0	0
05XX Other Services	0	477	10,136	0	0	0
06XX Supplies & Materials	46,389	50	3,720	10,000	0	10,000
07XX Equipment	59,430	735	378	0	0	0
08XX Other Objects	0	0	0	50,000	0	50,000
09XX Other Uses	0	0	0	0	0	0
<b>Total IT Services</b>	<b>285,771</b>	<b>117,445</b>	<b>139,461</b>	<b>163,362</b>	<b>1,521</b>	<b>164,883</b>

**Custer County School District C-1**

**Amended Budget**

**General Fund Detail Budgets**

**FY 2023/24**

**Program:** 2400

**School Administration**

**Program Description:**

This program is used to account for expenditures related to school administration. The program includes Principals, Asst. Principals

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>School Administration (24)</b>						
011X Salaries	165,582	217,285	166,410	228,246	(31,714)	196,532
01XX Substitute & Other Salaries	0	0	0	2,541	0	2,541
02XX Employee Benefits	67,595	102,665	70,081	106,514	(8,752)	97,762
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	565	415	1,376	4,000	0	4,000
06XX Supplies & Materials	700	675	0	1,000	0	1,000
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	625	610	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Instruction</b>	<b>234,442</b>	<b>321,666</b>	<b>238,476</b>	<b>342,301</b>	<b>(40,465)</b>	<b>301,835</b>

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Staff FTE:</b>						
1XX Administrators	1.00	2.00	1.00	2.00	0.00	2.00
2XX Teachers (Licensed)	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
4XX Classified - Instructional	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
6XX Classified - Maint, Oper & Trans	2.50	2.50	2.50	2.50	0.00	2.50
<b>Total FTE</b>	<b>3.50</b>	<b>4.50</b>	<b>3.50</b>	<b>4.50</b>	<b>0.00</b>	<b>4.50</b>

**Custer County School District C-1**

**Amended Budget**

**General Fund Detail Budgets**

**FY 2023/24**

**Program:** 2300

**General Administration**

**Program Description:**

General administration is the primary central administration program of the district. This program includes the superintendent's

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>General Administration (23)</b>						
011X Salaries	128,979	131,429	121,364	123,286	2,937	126,223
01XX Substitute & Other Salaries	0	97,550	0	0	0	0
02XX Employee Benefits	51,617	81,664	52,189	48,382	901	49,283
03XX Professional Services	92,814	91,516	65,725	101,725	23,442	125,167
04XX Property Services	1,200	1,108	1,108	1,200	0	1,200
05XX Other Services	105,668	131,675	116,289	188,969	0	188,969
06XX Supplies & Materials	28,760	28,238	13,443	13,500	0	13,500
07XX Equipment	0	0	72,022	0	0	0
08XX Other Objects	43,050	35,979	6,049	2,500	0	2,500
09XX Other Uses	0	0	712	10,000	0	10,000
<b>Total General Administration</b>	<b>452,087</b>	<b>599,159</b>	<b>448,901</b>	<b>489,562</b>	<b>0</b>	<b>516,842</b>

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Staff FTE:</b>						
1XX Administrators	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
3XX Non-Teaching Professionals	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
5XX Classified - School Admin	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
<b>Total FTE</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>0.00</b>	<b>1.50</b>

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>General Administration (23)</b>						
<b>Supplemental Breakdown by Object</b>						
500 Other Purchased Services	38,247	46,613	9,100	85,000	0	85,000
520 Insurance Premiums	65,106	60,992	74,007	78,969	0	78,969
530 Communications	168	690	14,704	18,000	0	18,000
550 Copying/Print Costs	0	0	15,903	4,000	0	4,000
580 Admin Office Trav/Regist Entr	2,147	23,381	2,574	3,000	0	3,000
Other Purchased Services Total	<b>105,668</b>	<b>131,675</b>	<b>116,289</b>	<b>188,969</b>	<b>0</b>	<b>188,969</b>
913 Copier Leases	0	0	22,000	10,000	0	10,000



**Custer County School District C-1**

**Amended Budget**

**General Fund Detail Budgets**

**FY 2023/24**

**Program:** 2500

**Business Services**

**Program Description:**

The Business Services program records and accounts for the financial operations of the district. The primary functions include

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Business Services (25)</b>						
011X Salaries	57,798	63,002	84,589	90,986	(73,063)	17,923
01XX Substitute & Other Salaries	0	0	0	0	0	0
02XX Employee Benefits	20,949	40,897	33,355	37,670	(32,153)	5,517
03XX Professional Services	11,349	9,531	9,866	13,000	83,000	96,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	460	1,195	3,000	(3,000)	0
06XX Supplies & Materials	289	517	429	1,000	(1,000)	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	80	100	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Business Services</b>	<b>90,385</b>	<b>114,487</b>	<b>129,535</b>	<b>145,656</b>	<b>(26,216)</b>	<b>119,440</b>

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Staff FTE:</b>						
1XX Administrators	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
3XX Non-Teaching Professionals	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
5XX Classified - School Admin	0.00	0.00	0.00	0.50	0.00	0.50
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.50</b>	<b>0.00</b>	<b>1.50</b>

**Custer County School District C-1**

Amended Budget

General Fund Detail Budgets

FY 2023/24

Program: 2600

**Maintenance & Operations**

**Program Description:**

The Maintenance & Operations program includes all of the costs of maintaining the district's facilities and grounds. The expenditures

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Maintenance &amp; Operations (26)</b>						
01XX Salaries	186,910	191,156	181,450	199,911	1,096	201,008
01XX Substitute & Other Salaries	0	0	0	0	0	0
02XX Employee Benefits	72,837	87,831	74,413	95,284	317	95,600
03XX Professional Services	113,809	37,642	39,017	30,000	0	30,000
04XX Property Services	0	56,515	117,194	124,500	0	124,500
05XX Other Services	0	2,300	12,041	2,300	0	2,300
06XX Supplies & Materials	0	196,434	255,897	227,000	0	227,000
07XX Equipment	4,996	1,860	13,755	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Maintenance &amp; Operations</b>	<b>378,552</b>	<b>573,737</b>	<b>693,767</b>	<b>678,995</b>	<b>1,413</b>	<b>680,408</b>

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Staff FTE:</b>						
1XX Administrators	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
3XX Non-Teaching Professionals	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
5XX Classified - School Admin	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	0.00	5.00
<b>Total FTE</b>	<b>6.00</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>	<b>5.00</b>

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Maintenance &amp; Operations (26)</b>						
<b>Supplemental Breakdown by Object</b>						
400 Purchased Property Services	7,396	0	18,440	0	0	0
411 Water/Sewer	5,526	29,173	26,464	35,000	0	35,000
421 Trash/Disposal Service	2,500	6,080	5,660	6,000	0	6,000
422 Snowplow Removal	2,396	3,501	795	3,500	0	3,500
430 Mtce & Repair	8,503	17,762	65,836	80,000	0	80,000
<b>Purchased Prop Services Total</b>	<b>26,321</b>	<b>56,515</b>	<b>117,194</b>	<b>124,500</b>	<b>0</b>	<b>124,500</b>
600 Supplies	46,274	45,055	55,164	45,000	0	45,000
622 Electricity	49,186	135,517	175,663	165,000	0	165,000
623 Propane	2,170	12,089	23,262	15,000	0	15,000
626 Motor Vehicle Fuel	586	3,773	1,808	2,000	0	2,000
<b>Supplies Total</b>	<b>98,216</b>	<b>196,434</b>	<b>255,897</b>	<b>227,000</b>	<b>0</b>	<b>227,000</b>

**Custer County School District C-1**

**Amended Budget**

**General Fund Detail Budgets**

**FY 2023/24**

**Program:** 2700

**Transportation**

**Program Description:**

The Transportation program accounts for all of the expenditures to operate the district's transportation fleet. This includes bus

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Transportation (27)</b>						
011X Salaries	77,841	73,533	80,446	76,277	1,947	78,223
01XX Substitute & Other Salaries	0	2,000	0	2,200	0	2,200
02XX Employee Benefits	30,326	27,574	35,821	57,567	562	58,130
03XX Professional Services	18,619	228	501	750	4,000	4,750
04XX Property Services	20,249	70,410	28,288	100,190	0	100,190
05XX Other Services	12,151	14,952	17,334	20,930	0	20,930
06XX Supplies & Materials	44,461	44,249	54,228	55,000	0	55,000
07XX Equipment	0	5,449	0	0	10,000	10,000
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Transportation</b>	<b>203,647</b>	<b>238,395</b>	<b>216,617</b>	<b>312,914</b>	<b>16,509</b>	<b>329,423</b>

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Staff FTE:</b>						
1XX Administrators	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
3XX Non-Teaching Professionals	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
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	3.00	3.00	3.00	3.00	0.00	3.00
<b>Total FTE</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Maintenance &amp; Operations (26)</b>						
<b>Supplemental Breakdown by Object</b>						
400 Purchased Property Services	0	0	0	0	0	0
411 Water/Sewer	331	831	884	1,000	0	1,000
421 Trash/Disposal Service	250	600	550	600	0	600
422 Snowplow Removal	500	389	235	500	0	500
430 Mtce & Repair	19,168	68,589	26,620	98,090	0	98,090
<b>Purchased Prop Services Total</b>	<b>20,249</b>	<b>70,410</b>	<b>28,288</b>	<b>100,190</b>	<b>0</b>	<b>100,190</b>
500 Other Purchased Services	1,131	1,699	1,661	1,750	0	1,750
520 Bldg, Prop & Equip Insurance	0	1,631	14,368	1,876	0	1,876
523 Vehicle Insurance	10,670	11,023	0	15,805	0	15,805
530 Communications	350	599	1,305	1,500	0	1,500
<b>Other Purchased Services Total</b>	<b>12,151</b>	<b>14,952</b>	<b>17,334</b>	<b>20,930</b>	<b>0</b>	<b>20,930</b>

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
600 Supplies	29,294	7,763	5,113	6,500	0	6,500
622 Electricity	704	1,649	2,546	2,000	0	2,000
623 Propane	2,240	7,719	7,175	6,500	0	6,500
626 Motor Vehicle Fuel	12,223	27,119	39,394	40,000	0	40,000
Supplies Total	44,461	44,249	54,228	55,000	0	55,000

**Custer County School District C-1**

**Amended Budget**

**General Fund Detail Budgets**

**FY 2023/24**

**Program:** 3300

**Community Services**

**Program Description:**

The community Services program accounts for the community liaisons and their expenses. These positions provide a valuable interface

**Community Services (33)**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
011X Salaries	NA	82,118	133,394	178,966	3,997	182,964
01XX Substitute & Other Salaries	NA	0	0	2,640	0	2,640
02XX Employee Benefits	NA	30,446	65,120	110,351	1,091	111,442
03XX Professional Services	NA	223	15,152	2,000	0	2,000
04XX Property Services	NA	23,400	11,700	0	0	0
05XX Other Services	NA	300	11,691	1,000	0	1,000
06XX Supplies & Materials	NA	30,560	10,008	15,000	0	15,000
07XX Equipment	NA	0	0	2,000	0	2,000
* 08XX Other Objects	NA	284,413	265,623	0	0	0
09XX Other Uses	NA	0	0	0	0	0
<b>Total Community Services</b>	<b>NA</b>	<b>451,460</b>	<b>512,688</b>	<b>311,957</b>	<b>5,088</b>	<b>317,045</b>

**Staff FTE:**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
1XX Administrators	NA	0	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)	NA	1	0.60	0.60	0.00	0.60
3XX Non-Teaching Professionals	NA	0	0.00	0.00	0.00	0.00
4XX Classified - Instructional	NA	2	4.00	6.00	0.00	6.00
5XX Classified - School Admin	NA	0	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	NA	0	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>NA</b>	<b>3</b>	<b>4.60</b>	<b>6.60</b>	<b>0.00</b>	<b>6.60</b>

**Custer County School District C-1**

**Amended Budget**

**General Fund Detail Budgets**

**FY 2023/24**

**Program:**

**ESSER III Learning Loss**

**Program Description:**

The Learning Loss section is to quantify how ESSER III Funds were used to Address Learning Loss due to COVID

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>ESSER III Learning Loss</b>						
011X Salaries	61,415	85,032	51,178	87,000	0	87,000
01XX Substitute & Other Salaries	0	0	0		0	
02XX Employee Benefits	13,910	19,732	11,240	20,054	0	20,054
03XX Professional Services	0	1,200	2,000	1,500	0	1,500
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	180	0	180	0	180
06XX Supplies & Materials	0	11,319	677	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Esser III Learning Loss</b>	<b>75,325</b>	<b>117,463</b>	<b>65,095</b>	<b>108,734</b>	<b>0</b>	<b>108,734</b>

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Staff FTE:</b>						
1XX Administrators	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
3XX Non-Teaching Professionals	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
5XX Classified - School Admin	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
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Custer County School District C-1

Amended Budget

Individual Fund Statements

FY 2023/24

**Other Budget Considerations**



**Custer County School District C-1**

**Amended Budget**

**Food Service Fund (21)**

**FY 2023/24**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Beginning Fund Balance</b>						
Unspendable (Inventory)	2,438	3,077	3,077	5,000	(1,180)	3,820
Restricted Fund Balance	(1,682)	16,391	19,149	6,875	(4,175)	2,700
<b>Total Beginning Fund Balance</b>	756	19,468	22,226	11,875	(5,355)	6,520
<b>Revenues</b>						
1XXX Local Revenue	22,583	3,241	31,603	4,800	0	4,800
3XXX State Revenue	1,257	2,174	5,737	71,932	333	72,265
4XXX Federal Revenue	125,242	155,201	112,084	174,555	0	174,555
5210 Allocation from General Fund	30,000	5,882	34,000	10,000	0	10,000
<b>Total Revenues</b>	179,082	166,497	183,424	261,287	333	261,620
<b>Total Resources Available</b>	179,838	185,966	205,650	273,162	(5,022)	268,140
<b>Expenditures</b>						
011X Salaries	55,161	56,714	74,337	81,286	1,850	83,136
02XX Employee Benefits	27,221	30,573	31,695	56,812	759	57,571
03XX Professional Services	17	0	1,278	500	0	500
04XX Property Services	736	0	0	0	0	0
05XX Other Services	0	1,014	974	1,100	0	1,100
06XX Supplies & Materials	65,173	75,439	90,846	116,500	0	116,500
07XX Equipment	12,060	0	0	0	0	0
08XX Other Objects	3	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
<b>Total Expenditures</b>	160,371	163,739	199,130	256,198	2,609	258,807
<b>Surplus/(Deficit)</b>	18,712	2,758	(15,706)	5,088	(2,276)	2,812
<b>Fund Balances</b>						
Unspendable (Inventory)	2,438	3,077	3,820	5,000	(1,180)	3,820
Restricted Fund Balance	17,030	19,149	2,700	11,963	(6,451)	5,512
<b>Total Fund Balance</b>	19,468	22,226	6,520	16,963	(7,631)	9,332
<b>Total Expenditures &amp; Fund Balance</b>				273,162	(5,022)	268,140

**Total Appropriation**

273,161.64

268,139.69

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Staff FTE:</b>						
1XX Administrators	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
3XX Non-Teaching Professionals	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
5XX Classified - School Admin	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	0.00	3.00
<b>Total FTE</b>	2.50	2.50	3.00	3.00	0.00	3.00



**Custer County School District C-1**

**Amended Budget**

**Pupil Activity Fund (23)**

**FY 2023/24**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Beginning Fund Balance</b>						
Fund Balance	149,019	145,885	158,961	222,037	(39,201)	182,836
<b>Total Beginning Fund Balance</b>	149,019	145,885	158,961	222,037	(39,201)	222,037
<b>Revenues</b>						
1XXX Local Revenue	56,111	90,491	138,356	160,100	0	160,100
3XXX State Revenue	NA	NA	NA	0	0	0
4XXX Federal Revenue	NA	NA	NA	0	0	0
5210 Allocations from General Fund	NA	NA	NA	0	0	0
<b>Total Revenues</b>	56,111	90,491	138,356	160,100	0	160,100
<b>Total Resources Available</b>	205,130	236,376	297,317	382,137	(39,201)	382,137
<b>Expenditures</b>						
011X Salaries	NA	NA	NA	0	0	0
02XX Employee Benefits	NA	NA	NA	0	0	0
03XX Professional Services	NA	NA	NA	0	0	0
04XX Property Services	NA	NA	NA	0	0	0
05XX Other Services	NA	NA	NA	0	0	0
06XX Supplies & Materials	NA	NA	NA	0	0	0
07XX Equipment	NA	NA	NA	0	0	0
08XX Other Objects	59,246	77,415	114,481	160,100	0	160,100
09XX Other Uses	NA	NA	NA	0	0	0
<b>Total Expenditures</b>	59,246	77,415	114,481	160,100	0	160,100
<b>Surplus/(Deficit)</b>	(3,134)	13,076	23,875	0	0	0
<b>Fund Balances</b>						
Fund Balance	145,885	158,961	182,836	222,037	0	222,037
<b>Ending Fund Balances</b>	145,885	158,961	182,836	222,037	0	222,037
<b>Total Expenditures &amp; Fund Balance</b>				382,137	0	382,137
<b>Fund Balance, End of Year</b>				0.00	(39,200.76)	0.00
<b>Total Appropriation</b>				382,137		382,137

**Custer County School District C-1**

Amended Budget

Bond Construction Fund (41)

FY 2023/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Beginning Fund Balance</b>						
Fund Balance	385,050	385,643	301,686	106,686	8,975	115,661
<b>Total Beginning Fund Balance</b>	385,050	385,643	301,686	106,686	8,975	115,661
<b>Revenues</b>						
1XXX Local Revenue	593	901	5,047	500	0	500
3XXX State Revenue					0	
4XXX Federal Revenue	NA	NA	NA	NA	NA	NA
5210 Transfers	NA	NA	NA	NA	NA	NA
<b>Total Revenues</b>	593	901	5,047	500	0	500
<b>Total Resources Available</b>	385,643	386,544	306,733	107,186	8,975	107,186
<b>Expenditures</b>						
011X Salaries	NA	NA	NA	NA	NA	NA
02XX Employee Benefits	NA	NA	NA	NA	NA	NA
03XX Professional Services	NA	NA	NA	NA	NA	NA
04XX Property Services	NA	NA	NA	NA	NA	NA
05XX Other Services	NA	NA	NA	NA	NA	NA
06XX Supplies & Materials	NA	NA	NA	NA	NA	NA
07XX Equipment		84,858	191,072	107,186	0	107,186
08XX Other Objects	NA	NA	NA	NA	NA	NA
09XX Other Uses	NA	NA	NA	NA	NA	NA
<b>Total Expenditures</b>	0	84,858	191,072	107,186	0	107,186
<b>Surplus/(Deficit)</b>	593	(83,958)	(186,025)	(106,686)	0	(106,686)
<b>Fund Balances</b>						
Fund Balance	385,643	301,686	115,661	0	0	0
<b>Total Ending Fund Balance</b>	385,643	301,686	115,661	0	0	8,975
<b>Total Expenditures &amp; Fund Balance</b>				107,186	0	116,161
<b>Total Appropriation</b>				107,186		116,161

**Custer County School District C-1**

**Amended Budget**

**Bond Redemption Fund (31)**

FY 2023/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Beginning Fund Balance</b>						
Fund Balance	729,513	795,383	920,261	944,750	10,141	954,891
<b>Total Beginning Fund Balance</b>	729,513	795,383	920,261	944,750	10,141	954,891
<b>Revenues</b>						
1110 Local Property Taxes	643,733	723,257	607,534	300,000	0	300,000
1120 Specific Ownership (if Applicable)	NA	NA	NA	0	0	0
1140 Delinquent Taxes & Interest	1,941	2,016	2,200	1,500	0	1,500
1141 Abatement	NA	NA	NA	0	0	0
1500 Interest Income	58	143	19,821	6,500	0	6,500
1900 Other Local	NA	NA	NA	0	0	0
<b>Total Revenues</b>	645,732	725,416	629,555	308,000	0	308,000
<b>Total Resources Available</b>	1,375,245	1,520,799	1,549,816	1,252,750	10,141	1,262,891
<b>Expenditures</b>						
03XX Professional Services	1,200	1,100	1,500	1,500	0	1,500
04XX Property Services	NA	NA	NA	0	0	0
05XX Other Services	NA	NA	NA	0	0	0
5100-0830 Debt Service/Interest	NA	NA	NA	0	0	0
5100-0910 Debt Service/Prinicpal	NA	NA	NA	0	0	0
06XX Supplies & Materials	NA	NA	NA	0	0	0
07XX Equipment	NA	NA	NA	0	0	0
08XX Other Objects	233,663	224,438	213,425	203,338	0	203,338
09XX Other Uses	345,000	375,000	380,000	400,000	0	400,000
<b>Total Expenditures</b>	579,863	600,538	594,925	604,838	0	604,838
<b>Surplus/(Deficit)</b>	65,869	124,878	34,630	(296,838)	0	(296,838)
<b>Fund Balances</b>						
Fund Balance	795,383	920,261	954,891	647,912	10,141	658,054
<b>Total Ending Fund Balance</b>	795,383	920,261	954,891	647,912	10,141	658,054
<b>Total Expenditures &amp; Fund Balance</b>				1,252,750	10,141	1,262,891

**Total Appropriation**

**\$1,252,750**

**\$1,262,891**

**Custer County School District C-1**

Amended Budget

Debt Amortization Schedule

FY 2023/24

Pymt Date	GO Bond Series 2012			GO Bond Series 2018			Total Due by Ye			Total By Year		
	Principal	Interest	Balance	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												

**Custer County School District C-1**

**Amended Budget**

**Capital Reserve Fund (43)**

FY 2023/24

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Adopted FY 23-24	Change	Proposed FY 23-24
<b>Beginning Fund Balance</b>						
Fund Balance	59,553	60,755	57,968	63,265	(10,436)	52,829
<b>Total Beginning Fund Balance</b>	59,553	60,755	57,968	63,265	(10,436)	52,829
<b>Revenues</b>						
1XXX Local Revenue	22,910 *	22,646	24,143	26,500	0	26,500
3XXX State Revenue	NA	NA	NA	0	NA	0
4XXX Federal Revenue	NA	NA	NA	0	NA	0
5210 General Fund Allocation	42,000	94,965	131,968	270,600	0	270,600
<b>Total Revenues</b>	64,910	117,611	156,111	297,100	0	297,100
<b>Total Resources Available</b>	124,463	178,366	214,079	360,365	(10,436)	349,929
<b>Expenditures</b>						
011X Salaries	NA	NA	NA	0	NA	0
02XX Employee Benefits	NA	NA	NA	0	NA	0
03XX Professional Services	997 *	3,600	3,630	4,200	0	4,200
04XX Property Services	3,655 *	6,681	7,710	7,759	0	7,759
05XX Other Services	963 *	1,119	865	1,000	0	1,000
06XX Supplies & Materials	520 *	162	391	400	0	400
07XX Equipment	1,238 *	1,212	131,594	65,000	0	65,000
08XX Interest	9,542	29,054	6,556	530	0	530
09XX Prinicipal	46,793	78,569	10,503	148,234	0	148,234
<b>Total Expenditures</b>	63,708	120,398	161,250	227,123	0	227,123
			161,250			
<b>Surplus/(Deficit)</b>	1,202	(2,787)	(5,139)	69,977	0	69,977
<b>Fund Balances</b>						
Fund Balance	60,755	57,968	52,829	133,242	(10,436)	122,806
<b>Total Ending Fund Balance</b>	60,755	57,968	52,829	133,242	(10,436)	122,806
<b>Total Expenditures &amp; Fund Balance</b>				360,365	(10,436)	349,929

\*2019-20 Quad Exp Netted in Revenue

Quad Checking Aded to Aptafund

**Total Appropriation**

**360,365**

**349,929**