

Custer County School District C-1

Proposed Budget

FY 2026/27



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

**Kyle Heberd
Superintendent**

**Kyle Archibeque
Business Manager**

Date 5/12/2026

Custer County School District C-1

Proposed Budget

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FY 2026/27

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Custer County School District C-1

Proposed Budget

Budget Development Assumptions

FY 2026/27

	FY 2025/26	FY 2026/27
Revenue-Based Assumptions		
October FTE Pupil Count	271.5	260
5-Yr Averaging Funded Pupil Count	291.5	265.8
Post-Negative Factor Per-Pupil Funding	\$16,109.00	\$18,381.46
Total Program Funding	\$4,805,109.58	\$4,885,793.26
Budget Stabilization Factor	\$0.00	
Net Assessed Valuation	\$154,762,230.00	\$185,608,393.00
Property Tax Mill Levy Components:		
General Fund	\$26.75	\$27.00
Abatement Levy	\$0.00	\$0.00
Bond Fund	\$3.08	\$3.08
Mill Levy Override Fund	\$0.00	\$0.00
Total Mill Levy	<u>\$29.84</u>	<u>\$30.08</u>
Expenditure-Based Assumptions		
District Contribution Family Insurance Premium	\$9,943.00	\$9,978.00
Employer PERA Contribution	\$0.21	\$0.21
Medicare Employer Contribution	\$0.01	\$0.01
Colorado Minimum Wage (1/1/26 & Estimated 1/1/27)	\$15.14	\$15.90
Debt-Based Assumptions		
Net Assessed Valuation	\$154,762,230.00	\$185,608,393.00
Gross Debt Capacity @ 20%	\$30,952,446.00	\$37,121,678.60
General Obligation Principal Outstanding as of Year-End		
Remaining Debt Capacity	<u>\$30,952,446.00</u>	<u>\$37,121,678.60</u>
Additional Lease Certification of Participation Debt		

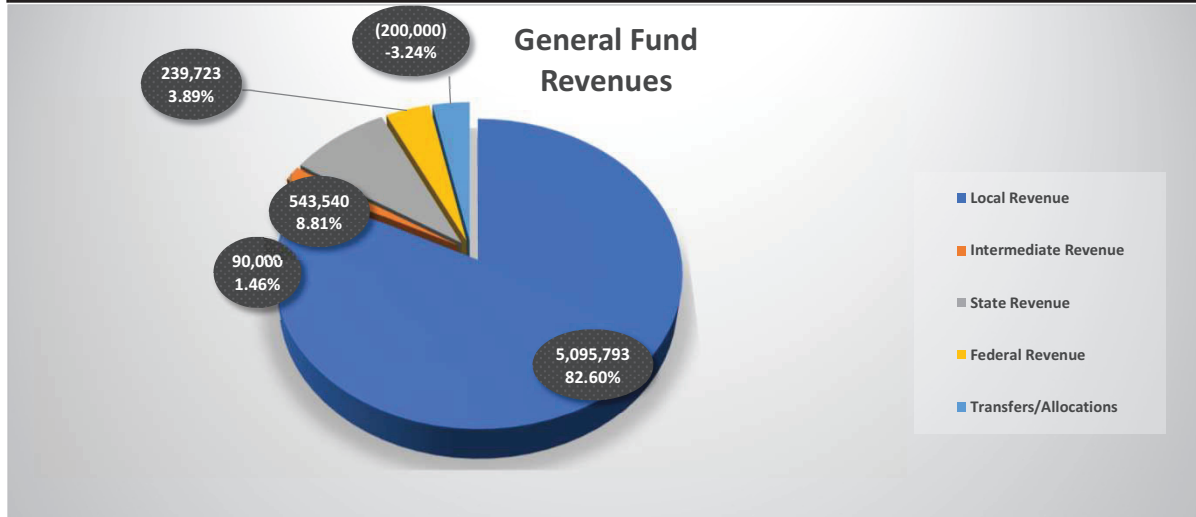
Custer County School District C-1

Proposed Budget

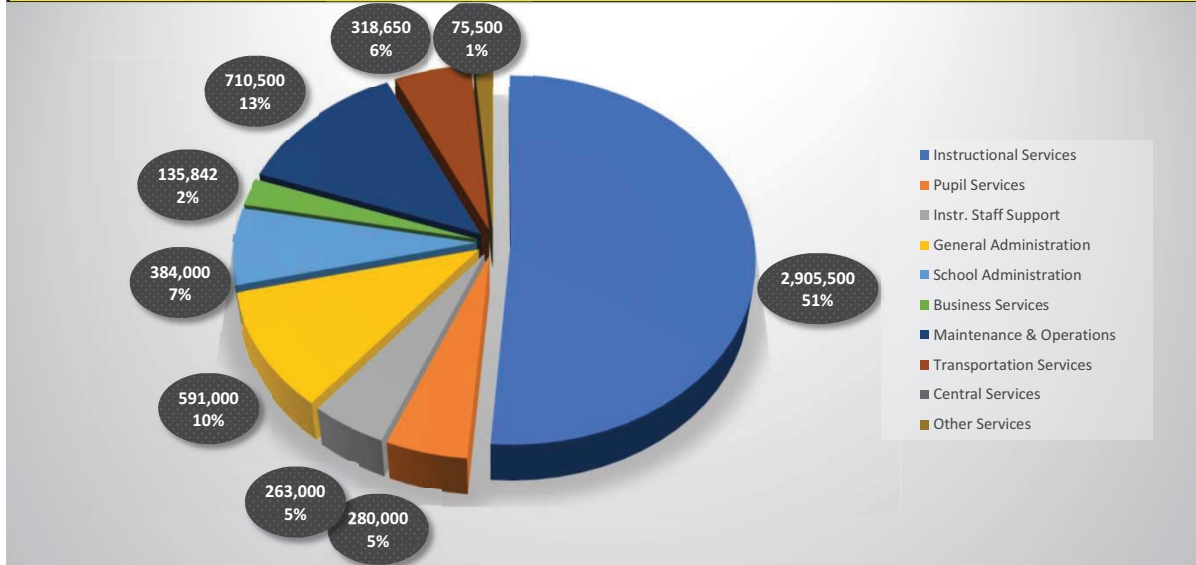
General Fund

FY 2026/27

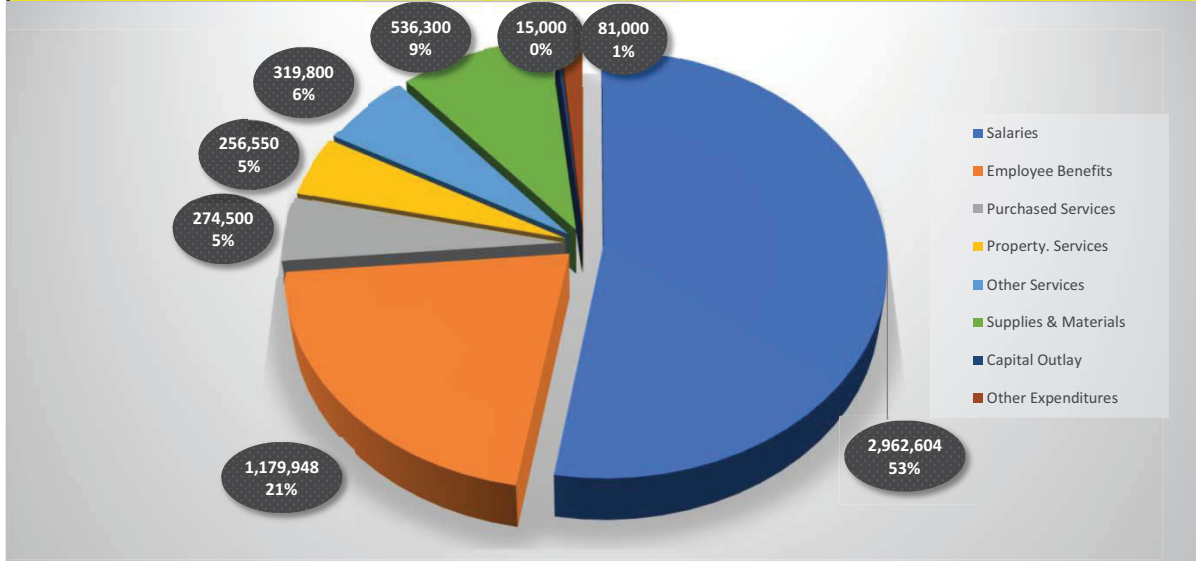
General Fund Revenues



General Fund Expenditures (By Program)



General Fund Expenditures (By Object)



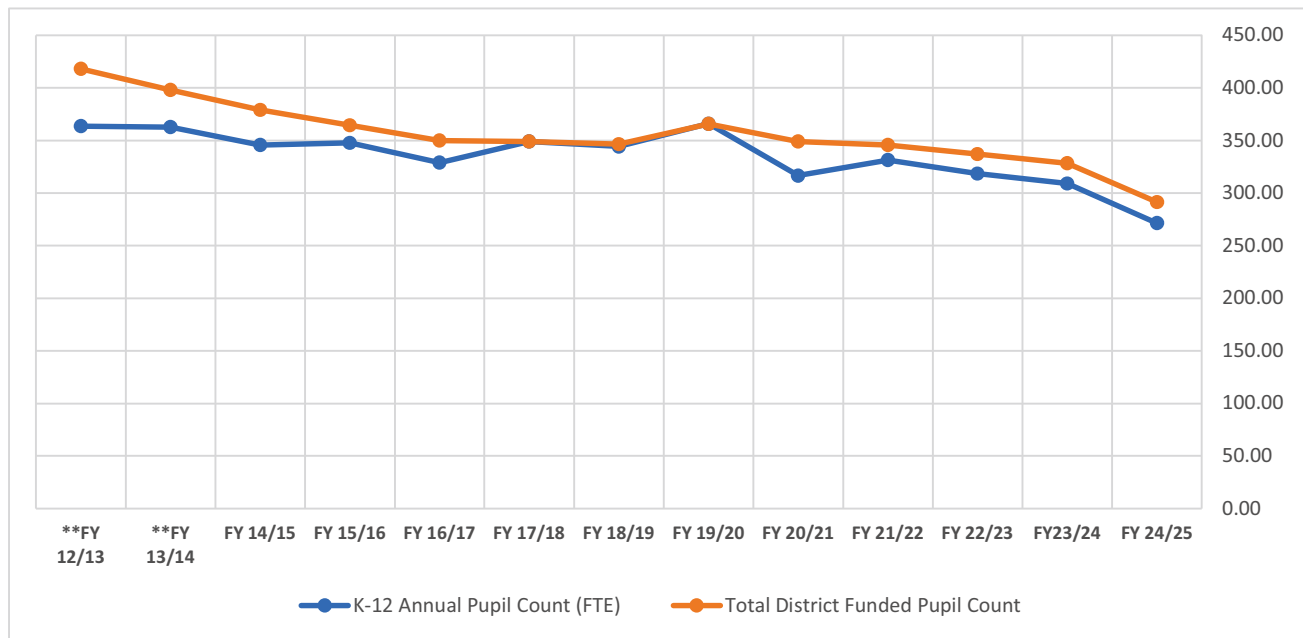
Custer County School District C-1

**Proposed Budget
Pupil Count History
FY 2026/27**

Fiscal Year	K-12 Annual Pupil Count (FTE)	Year over Year Pupil Count Change	Total District Funded Pupil Count
FY 26/27 (Proj)	260	(7.0)	265.8
FY 25/26	267.00	(4.5)	291.30
FY 24/25	271.50	(37.5)	291.50
FY23/24	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	N/A	418.20

* From CDE Funding Worksheets

** Include CPP students



Custer County School District C-1

Proposed Budget

Individual Fund Statements

FY 2026/27

Individual Fund Statements



Custer County School District C-1

Proposed Budget

General Fund

FY 2026/27

	Actuals FY 22/23	Actuals FY 23/24	Actuals FY 24/25	Budget FY 25/26	Forecast FY 25/26	Difference	Proposed Budget FY 26/27
Beginning Fund Balance							
Restricted - TABOR	146,000	146,000	157,000	177,000	125,000	(52,000)	125,000
All Other Fund Balance	0	0	4,542,412	3,805,547	3,619,508	(305,547)	3,500,000
Total Beginning Fund Balance	146,000	146,000	4,699,412	3,982,547	3,744,508	(357,547)	3,625,000
Revenues							
Local Revenue	3,948,237	4,720,297	4,382,409	5,087,959	4,882,528	7,835	5,095,793
Intermediate Revenue	0	89,591	92,954	95,000	90,000	(5,000)	90,000
State Revenue	1,523,524	843,210	658,200	371,001	550,703	172,539	543,540
Federal Revenue	644,225	602,120	277,924	239,723	239,723	0	239,723
Transfers/Allocations	(152,643)	(199,566)	(244,549)	(390,000)	(290,000)	190,000	(200,000)
Total Revenues	5,963,342	6,055,653	5,166,938	5,403,683	5,472,954	365,374	5,769,057
<i>Revenue Per Pupil</i>				19,903	20,158		22,189
Total Resources Available	6,109,342	6,201,653	9,866,350	9,386,230	9,217,462	7,827	9,394,057
<i>Revenue Per Pupil</i>				34,572	33,950		36,131
Expenditures							
Instructional Services	2,355,565	2,454,567	2,574,065	2,757,299	2,864,317	148,201	2,905,500
Pupil Services	407,205	369,727	329,025	446,556	271,944	(166,556)	280,000
Instr. Staff Support	210,455	234,649	169,738	217,633	231,633	45,367	263,000
General Administration	448,901	586,638	601,537	535,054	655,073	55,946	591,000
School Administration	252,301	272,623	333,214	431,767	373,851	(47,767)	384,000
Business Services	129,535	121,542	118,944	130,320	130,449	5,523	135,842
Maintenance & Operations	697,767	667,630	660,843	667,809	707,359	42,691	710,500
Transportation Services	251,364	239,174	315,000	299,717	290,831	18,933	318,650
Central Services	0	0	0	0	0	0	0
Other Services	879,861	173,242	63,238	280,568	67,005	(205,068)	75,500
Total Expenditures	5,632,954	5,119,793	5,165,603	5,766,722	5,592,462	(102,730)	5,663,992
<i>Expenditure Per Pupil</i>				21,240	20,598		21,785
Other Financing Uses							
Other Financing Uses	0	0	0	0	0	0	0
Total Other Financing Uses	0	0	0	0	0	0	0
Surplus/(Deficit)	330,387	935,860	1,335	(363,039)	(119,508)	468,104	105,065
Fund Balances							
Restricted - TABOR	146,000	11,000	157,000	177,000	125,000	(52,000)	125,000
All Other Fund Balance	330,387	1,070,860	4,543,747	3,442,508	3,500,000	162,557	3,605,065
Total Fund Balance	476,387	1,081,860	3,982,547	3,619,508	3,625,000	110,557	3,730,065
Total Expenditures, Other Financing Uses & Fund Balance				9,386,230	9,217,462	7,827	9,394,057

Total Appropriation(Ending Fund Balance + Expense) **\$9,386,230**

\$9,394,057

Appropriation Per Pupil 36100.88481

36130.98916

Custer County School District C-1

**Proposed Budget
General Fund Revenue**

FY 2026/27

	Actuals FY 22/23	Actuals FY 23/24	Actuals FY 24/25	Budget FY 25/26	Forecast FY 25/26	Difference	Proposed Budget FY 26/27
Local Revenues							
1110 Property Taxes	3,025,463	3,823,189	3,473,467	4,338,745	4,188,314	(150,431)	4,351,580
1120 Specific Ownership Taxes	532,964	558,898	574,273	534,214	534,214	0	534,214
1140 Delinquent Taxes & Interest	14,575	10,167	22,958	10,000	10,000	0	10,000
1141 Abatement	102,822	0	0	0	0	0	0
1300 Tuition	12,376	48,041	0	35,000	0	(35,000)	35,000
1500 Earnings on Investments	43,050	152,322	154,872	80,000	90,000	10,000	90,000
1700 Pupil Activity Fees	89,778	25,090	0	15,000	0	(15,000)	0
19XX Other Local Revenues	127,209	102,590	156,839	75,000	60,000	(15,000)	75,000
Total Local Revenues	3,948,237	4,720,297	4,382,409	5,087,959	4,882,528	(205,431)	5,095,793
Intermediate Revenue							
Mineral Lease	0	89,591	92,886	95,000	90,000	(5,000)	90,000
Other Intermediate Revenue			69		0	0	0
Total Intermediate Revenue	0	89,591	92,954	95,000	90,000	(5,000)	90,000
State Revenue							
3110 State Equalization	772,476	267,685	122,887	83	83	(42)	41
3150 Gifted & Talented	4,390	5,702	0	0	7,121	0	0
3160 Transportation	44,049	42,484	38,605	5,000	38,259	33,259	38,259
3192 Counselor Grant	94,079	90,000	90,000	30,000	0	(30,000)	0
3207 State Libraries	4,500	4,500	4,500	0	4,500	4,500	4,500
3216 COSI Grant	2,933	2,933	0	4,500	0	(4,500)	0
3228 Universal Screening	0	403	0	2,933	0	(2,933)	0
3230 Small & Large Rural	160,173	135,561	0	500	0	(500)	0
3235 Additional At Risk	1,776	2,125	1,792	0	0	0	0
3239 Computer Science Grant	0	0	46,000	0	0	0	0
3250 Kinder Equipment Grant	11,332	2,918	0	0	0	0	0
3259 Read Act	5,419	5,763	6,736	0	6,736	6,736	6,736
3272 Enrollment Expansion Grant	0	0	0	5,000	0	(5,000)	0
3294 Childcare MOE Hold Harmless	0	3,744	0	0	0	0	0
3897 Universal Preschool	34,735	138,327	195,450	0	195,000	195,000	195,000
3898 On-Behalf Payment	156,086	12,601	36,835	182,985	185,000	2,015	185,000
3951 SABPG Grant	81,577	81,713	55,017	15,000	0	(15,000)	0
3952 Employer Based Childcare Grant	0	23,539	0	100,000	0	(100,000)	0
3953 CO ChildCare Assistance Program	0	23,212	38,791	0	0	0	0
3955 State Revenue from Other State Agencies	0	0	21,587	25,000	114,005	89,005	114,005
7575 Childcare Employer Based Grant	149,999	0	0	0	0	0	0
Total State Revenues	1,523,524	843,210	658,200	371,001	550,703	172,539	543,540
Federal Revenue							
4010 Title I	164,776	181,539	166,281	166,382	166,382	0	166,382
4367 Title IIA	26,104	0	0	22,969	22,969	0	22,969
4424 Title IVA	12,747	13,137	11,472	11,472	11,472	0	11,472
4414 ESSER	278,743	383,877	62,340	0	0	0	0
5323 MTSS Grant Funds	19,902	17,029	28,213	30,000	30,000	0	30,000
4358 REAP	0	0	5,955	8,900	8,900	0	8,900
7575 PS/Childcare Assist Blk Grant	35,954	343	3,663	0	0	0	0
Other Federal Revenue	105,999	6,194	1,758	0	0	0	0
Total Federal Revenues	644,225	602,120	277,924	239,723	239,723	0	239,723
Transfers/Allocations							
5218 Insurance Reserve	45,150				0	0	0
5243 Capital Reserve	(131,968)	(148,566)	(200,000)	(300,000)	(200,000)	100,000	(100,000)
5221 Food Service	(34,000)	(51,000)	(44,549)	(90,000)	(90,000)	0	(100,000)
5900 Other Sources	(31,825)	0			0		0
Total Transfers/Allocations	(152,643)	(199,566)	(244,549)	(390,000)	(290,000)	100,000	(200,000)
Total Revenues	5,963,342	6,055,653	5,181,084	5,403,683	5,472,954	62,108	5,769,057

Custer County School District C-1

Proposed Budget
General Fund Expenditures
FY 2026/27

	Actuals FY 22/23	Actuals FY 23/24	Actuals FY 24/25	Budget FY 25/26	Forecast FY 25/26	Difference	Proposed Budget FY 26/27
Instruction (11)							
01XX Salaries	1,212,080	1,252,447	1,313,346	1,350,776	1,427,247	64,224	1,415,000
02XX Employee Benefits	527,236	479,990	508,732	515,906	539,165	24,094	540,000
03XX Professional Services	18,936	5,543	5,267	23,040	22,000	(1,040)	22,000
04XX Property Services	0	0	10,493	0	0	0	0
05XX Other Services	7,767	5,185	18,099	15,000	16,500	11,500	26,500
06XX Supplies & Materials	37,275	47,184	127,321	115,000	131,162	26,000	141,000
07XX Equipment	21,914	55,328	0	0	0	0	0
08XX Other Objects	0	0	476	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Instruction	1,825,208	1,845,678	1,983,734	2,019,722	2,136,073	124,778	2,144,500
Special Education (12)							
01XX Salaries	208,917	124,131	206,244	267,735	403,493	2,265	270,000
02XX Employee Benefits	72,246	48,260	86,209	141,258	141,258	6,742	148,000
03XX Professional Services	0	137,221	0	18,000	20,000	2,000	20,000
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0	0
06XX Supplies & Materials	1,608	1,587	777	1,500	1,000	(500)	1,000
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	282,771	311,199	293,230	428,493	424,493	10,507	439,000
Career & Technical Education (13)							
01XX Salaries	0	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0	0
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	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0	0
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 Career & Technical Education	0	0	0	0	0	0	0
Cocurricular Education (14)							
01XX Salaries	142,150	174,393	157,714	176,958	176,958	0	180,000
02XX Employee Benefits	41,104	54,647	52,692	49,193	52,793	4,807	54,000
03XX Professional Services	25,950	22,466	35,903	33,433	10,000	(12,433)	21,000
04XX Property Services	740	0	0	0	0	0	0
05XX Other Services	15,743	19,321	22,863	0	22,000	20,000	20,000
06XX Supplies & Materials	21,900	26,863	26,081	49,500	35,000	(12,500)	37,000
07XX Equipment	0	0	1,849	0	7,000	10,000	10,000
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Cocurricular Education	247,587	297,690	297,102	309,084	303,751	9,874	322,000

Custer County School District C-1

Proposed Budget
General Fund Expenditures
FY 2026/27

	Actuals FY 22/23	Actuals FY 23/24	Actuals FY 24/25	Budget FY 25/26	Forecast FY 25/26	Difference	Proposed Budget FY 26/27
Student Support Svcs (21)							
01XX Salaries	210,245	201,707	187,697	259,135	179,507	(78,135)	181,000
02XX Employee Benefits	90,984	0	78,527	103,116	68,791	(28,116)	75,000
03XX Professional Services	24,730	90,381	11,082	32,305	9,750	(30,305)	2,000
04XX Property Services	1,120	24,300	0	0	2,515	0	0
05XX Other Services	17,461	0	11,761	12,000	343	(7,000)	5,000
06XX Supplies & Materials	62,287	20,810	34,646	33,500	11,037	(16,500)	17,000
07XX Equipment	378	32,529	5,313	6,500	0	(6,500)	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Student Support Svcs	407,205	369,727	329,025	446,556	271,944	(166,556)	280,000
Instr Staff Support Svcs (22)							
01XX Salaries	113,939	107,439	73,933	92,122	82,122	39,878	132,000
02XX Employee Benefits	46,018	46,610	35,403	39,511	39,511	0	43,000
03XX Professional Services	24,700	0	28,740	30,000	28,000	0	30,000
04XX Property Services	1,120	0	0	0	0	0	0
05XX Other Services	10,080	23,100	11,839	18,000	12,000	0	18,000
06XX Supplies & Materials	11,869	7,500	19,823	31,500	70,000	3,500	35,000
07XX Equipment	2,350	50,000	0	6,500	0	(1,500)	5,000
08XX Other Objects	378	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Staff Support Svcs	210,455	234,649	169,738	217,633	231,633	41,878	263,000
General Administration (23)							
01XX Salaries	121,364	141,528	238,556	160,640	160,640	8,360	169,000
02XX Employee Benefits	52,189	49,365	79,126	56,914	80,000	18,086	75,000
03XX Professional Services	65,725	150,254	71,013	37,000	101,556	26,000	63,000
04XX Property Services	1,108	0	0	0	0	0	0
05XX Other Services	116,289	169,282	188,062	220,000	252,377	(11,000)	209,000
06XX Supplies & Materials	13,443	18,429	11,205	15,000	15,000	0	15,000
07XX Equipment	72,022	0	0	0	0	0	0
08XX Other Objects	6,049	57,780	10,693	25,500	45,500	19,500	45,000
09XX Other Uses	712	0	2,881	20,000	0	(5,000)	15,000
Total General Administration	448,901	586,638	601,537	535,054	655,073	55,946	591,000
School Administration (24)							
01XX Salaries	177,645	193,932	234,428	300,779	255,926	(40,779)	260,000
02XX Employee Benefits	72,670	75,622	96,727	128,988	115,225	(8,988)	120,000
03XX Professional Services	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	1,376	1,735	262	1,000	0	500	1,500
06XX Supplies & Materials	0	724	962	1,000	2,000	500	1,500
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	610	610	835	0	700	1,000	1,000
09XX Other Uses	0	0	0	0	0	0	0
Total School Administration	252,301	272,623	333,214	431,767	373,851	(47,767)	384,000

Custer County School District C-1

Proposed Budget
General Fund Expenditures
FY 2026/27

	Actuals FY 22/23	Actuals FY 23/24	Actuals FY 24/25	Budget FY 25/26	Forecast FY 25/26	Difference	Proposed Budget FY 26/27
Business Services (25)							
01XX Salaries	84,589	34,260	22,000	24,640	24,640	5,581	30,221
02XX Employee Benefits	33,355	9,570	5,469	5,680	5,680	(58)	5,621
03XX Professional Services	9,866	77,667	91,356	100,000	100,129	0	100,000
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	1,195	0	0	0	0	0	0
06XX Supplies & Materials	429	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	100	45	119	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Business Services	129,535	121,542	118,944	130,320	130,449	5,523	135,842
Maintenance & Operations (26)							
01XX Salaries	184,701	212,284	179,679	185,361	185,361	4,639	190,000
02XX Employee Benefits	75,162	85,020	79,747	82,498	82,498	2,502	85,000
03XX Professional Services	39,017	26,413	0	15,450	0	(5,450)	10,000
04XX Property Services	117,194	107,847	167,095	164,500	224,500	33,000	197,500
05XX Other Services	12,041	7,310	8,870	10,000	10,000	0	10,000
06XX Supplies & Materials	255,897	228,756	225,452	210,000	205,000	8,000	218,000
07XX Equipment	13,755	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 Maintenance & Operations	697,767	667,630	660,843	667,809	707,359	42,691	710,500
Student Transportation (27)							
01XX Salaries	108,683	104,787	129,232	98,304	106,437	11,696	110,000
02XX Employee Benefits	42,329	39,137	63,067	52,488	52,488	2,512	55,000
03XX Professional Services	501	497	2,000	4,000	0	0	4,000
04XX Property Services	28,288	29,313	52,144	53,450	53,450	5,600	59,050
05XX Other Services	17,334	18,652	18,119	23,475	23,475	1,325	24,800
06XX Supplies & Materials	54,228	46,787	50,416	68,000	54,981	(2,200)	65,800
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	1	0	22	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Student Transportation	251,364	239,174	315,000	299,717	290,831	18,933	318,650
Central Services (28)							
01XX Salaries	0	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0	0
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	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0	0
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 Central Services	0	0	0	0	0	0	0

Custer County School District C-1

Proposed Budget
General Fund Expenditures
FY 2026/27

	Actuals FY 22/23	Actuals FY 23/24	Actuals FY 24/25	Budget FY 25/26	Forecast FY 25/26	Difference	Proposed Budget FY 26/27
Community Services (33)							
01XX Salaries	204,766	105,154	23,183	158,750	27,805	(128,750)	30,000
02XX Employee Benefits	90,760	41,468	9,449	89,318	11,200	(76,318)	13,000
03XX Professional Services	15,335	5,607	15,299	2,500	1,500	0	2,500
04XX Property Services	11,700	0	0	0	0	0	0
05XX Other Services	12,954	8,747	300	5,000	2,500	0	5,000
06XX Supplies & Materials	16,844	6,997	636	5,000	4,000	0	5,000
07XX Equipment	268,071	3,494	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 Community Services	620,430	171,467	48,868	260,568	47,005	(205,068)	55,500
Property Services (4x)							
01XX Salaries	0	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0	0
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	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0	0
07XX Equipment	259,431	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	1,776	14,370	20,000	20,000	0	20,000
Total Property Services	259,431	1,776	14,370	20,000	20,000	0	20,000
Total Expenditures	\$5,632,954	\$5,119,793	\$5,165,603	\$5,766,722	\$5,592,462	(\$109,261)	\$5,663,992

Custer County School District C-1

Proposed Budget

General Fund Detail Budgets

FY 2026/27

Program: Instruction (11)

Program Budget Manager:

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 and benefit accounts represent funds allocated to schools (principals) based on the student count for each school. The Superintendent determines the number of FTE for each category of position based on the unique needs of each school.

		Actuals	Actuals	Actuals	Budget	Forecast		Proposed Budget
		FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	Difference	FY 26/27
Instruction								
011X	Salaries	1,201,048	1,252,447	1,312,708	1,320,276	1,419,767	89,724	1,410,000
01XX	Supplemental Pay & Stipends	11,032	0	638	30,500	7,480	(25,500)	5,000
02XX	Employee Benefits	527,236	479,990	508,732	515,906	539,165	24,094	540,000
03XX	Professional Services	18,936	5,543	5,267	23,040	22,000	(1,040)	22,000
04XX	Property Services	0	0	10,493	0	0	0	0
05XX	Other Services	7,767	5,185	18,099	15,000	16,500	11,500	26,500
06XX	Supplies & Materials	37,275	47,184	127,321	115,000	131,162	26,000	141,000
07XX	Equipment	21,914	55,328	0	0	0	0	0
08XX	Other Objects	0	0	476	0	0	0	0
09XX	Other Uses	0	0	0	0	0	0	0
Total Instruction		1,825,208	1,845,678	1,983,734	2,019,722	2,136,073	124,778	2,144,500

		Actuals	Actuals	Actuals	Budget	Forecast		Proposed Budget
		FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	Difference	FY 26/27
Staff FTE:								
1XX	Administrators	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2XX	Teachers (Licensed)	24.99	24.99	24.99	25.90	25.50	-0.40	25.50
3XX	Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4XX	Classified - Instructional	3.59	3.59	3.59	2.00	4.00	2.00	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		28.57	28.57	28.57	27.90	29.50	1.60	29.50

Custer County School District C-1

Proposed Budget

General Fund Detail Budgets

FY 2026/27

Program: Instruction - Special Education (1700)

Program Budget Manager:

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			Budget	Forecast	Difference	Proposed Budget
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26		FY 26/27
Special Education (1700)							
011X Salaries	201,040	124,131	206,244	262,235	262,235	7,765	270,000
01XX Supplemental Pay & Stipends	7,878	0	0	5,500	0	(5,500)	0
02XX Employee Benefits	72,246	48,260	86,209	141,258	141,258	6,742	148,000
03XX Professional Services	0	137,221	0	18,000	20,000	2,000	20,000
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0	0
06XX Supplies & Materials	1,608	1,587	777	1,500	1,000	(500)	1,000
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	282,771	311,199	293,230	428,493	424,493	10,507	439,000

Staff FTE:	Actuals			Budget	Forecast	0	Proposed Budget
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	v FY26 Budget	FY 26/27
1XX Administrators	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)	3.00	1.00	2.00	2.50	2.50	0.50	3.00
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	3.00	4.00	5.00	5.50	5.00	0.00	5.50
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	6.00	5.00	7.00	8.00	7.50	0.50	8.50

Custer County School District C-1

Proposed Budget

General Fund Detail Budgets

FY 2026/27

Program: 1800-1900

Instruction - Co-Curricular Activities

Program Budget Manager:

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			Budget	Forecast	Difference	Proposed Budget
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26		FY 26/27
Co-Curricular Instruction (1800-1900)							
011X Salaries	142,150	174,393	157,714	176,958	176,958	0	180,000
02XX Employee Benefits	41,104	54,647	52,692	49,193	52,793	3,600	54,000
03XX Professional Services	25,950	22,466	35,903	33,433	10,000	(23,433)	21,000
04XX Property Services	740	0	0	0	0	0	0
05XX Other Services	15,743	19,321	22,863	0	22,000	22,000	20,000
06XX Supplies & Materials	21,900	26,863	26,081	49,500	35,000	(14,500)	37,000
07XX Equipment	0	0	1,849	0	7,000	7,000	10,000
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Co-Curricular Instruction	247,587	297,690	297,102	309,084	303,751	(5,333)	322,000

	Actuals			Budget	Forecast	0	Proposed Budget
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	Difference	FY 26/27
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	1.00	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	1.00	1.00	0.50	0.50	0.00	0.50

Custer County School District C-1

Proposed Budget

General Fund Detail Budgets

FY 2026/27

Program: 2100 Student Support Services

Program Budget Manager:

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. The majority of expenditures are salaries and benefits of staff.

	Actuals			Budget			Forecast		Proposed Budget	
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	Difference	FY 25/26	Difference	FY 26/27	
Student Support Services (21)										
011X Salaries	210,245	201,707	187,697	259,135	179,507	(79,628)			181,000	
02XX Employee Benefits	90,984	0	78,527	103,116	68,791	(34,325)			75,000	
03XX Professional Services	24,730	90,381	11,082	32,305	9,750	(22,555)			2,000	
04XX Property Services	1,120	24,300	0	0	2,515	2,515			0	
05XX Other Services	17,461	0	11,761	12,000	343	(11,657)			5,000	
06XX Supplies & Materials	62,287	20,810	34,646	33,500	11,037	(22,463)			17,000	
07XX Equipment	378	32,529	5,313	6,500	0	(6,500)			0	
08XX Other Objects	0	0	0	0	0	0			0	
09XX Other Uses	0	0	0	0	0	0			0	
Total Student Support Services	407,205	369,727	329,025	446,556	271,944	(174,612)			280,000	

	Actuals			Budget			Forecast		Proposed Budget	
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	Difference	FY 25/26	Difference	FY 26/27	
Staff FTE:										
1XX Administrators	0.00	0.00	0.00	0.00	0.00	0			0.00	
2XX Teachers (Licensed)	3.00	3.00	2.75	2.75	2.75	0			2.75	
3XX Non-Teaching Professionals	1.50	1.50	1.50	2.00	2.00	0			2.00	
4XX Classified - Instructional	0.50	0.50	0.50	0.50	0.00	(1)			0.00	
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0			0.00	
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0			0.00	
Total FTE	5.00	5.00	4.75	5.25	4.75	-0.50			4.75	

Custer County School District C-1

Proposed Budget

General Fund Detail Budgets

FY 2026/27

Program: 2200 Instructional Staff Services

Program Budget Manager:

Program Description:

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. These services pertain to the interaction between students and teachers, focusing on designing the curriculum training staff on training methods, assessing the student's learning and retention of the subject matter and delivering and coordinating such activities.

	Actuals	Actuals	Actuals	Budget	Forecast	Difference	Proposed Budget
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26		FY 26/27
Instruct Support Services (22)							
011X Salaries	104,389	107,439	71,683	82,122	82,122	0	89,000
01XX Supplemental Pay & Stipends	9,550	0	2,250	10,000	0	(10,000)	0
02XX Employee Benefits	46,018	46,610	35,403	39,511	39,511	0	43,000
03XX Professional Services	24,700	0	28,740	30,000	28,000	(2,000)	30,000
04XX Property Services	1,120	0	0	0	0	0	0
05XX Other Services	10,080	23,100	11,839	18,000	12,000	(6,000)	18,000
06XX Supplies & Materials	11,869	7,500	19,823	31,500	70,000	38,500	35,000
07XX Equipment	2,350	50,000	0	6,500	0	(6,500)	5,000
08XX Other Objects	378	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Student Support Services	210,455	234,649	169,738	217,633	231,633	14,000	220,000

Staff FTE:	Actuals	Actuals	Actuals	Budget	Forecast	Difference	Proposed Budget
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26		FY 26/27
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	2.00	2.00	1.00	1.00	1.00	0.00	1.00
Total FTE	3.00	3.00	2.00	2.00	2.00	0.00	2.00

Custer County School District C-1

Proposed Budget

General Fund Detail Budgets

FY 2026/27

Program: 2300 General Administration

Program Budget Manager:

Program Description:

General 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			Budget	Forecast	Difference	Proposed Budget
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26		FY 26/27
General Administration (23)							
011X Salaries	121,364	141,528	238,556	160,640	160,640	0	169,000
02XX Employee Benefits	52,189	49,365	79,126	56,914	80,000	23,086	75,000
03XX Professional Services	65,725	150,254	71,013	37,000	101,556	64,556	63,000
04XX Property Services	1,108	0		0	0	0	0
05XX Other Services	116,289	169,282	188,062	220,000	252,377	32,377	209,000
06XX Supplies & Materials	13,443	18,429	11,205	15,000	15,000	0	15,000
07XX Equipment	72,022	0		0	0	0	0
08XX Other Objects	6,049	57,780	10,693	25,500	45,500	20,000	45,000
09XX Other Uses	712	0	2,881	20,000	0	(20,000)	15,000
Total General Administration	448,901	586,638	601,537	535,054	655,073	120,020	591,000

	Actuals			Budget	Forecast	Difference	Proposed Budget
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26		FY 26/27
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
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	1.00	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
Total FTE	1.50	1.50	2.00	1.50	1.50	0.00	1.50

Custer County School District C-1

Proposed Budget

General Fund Detail Budgets

FY 2026/27

Program: 2400 School Administration
Program Budget Manager:

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.

School Administration (24)

	Actuals FY 22/23	Actuals FY 23/24	Actuals FY 24/25
011X Salaries	177,645	193,932	234,428
02XX Employee Benefits	72,670	75,622	96,727
03XX Professional Services	0	0	0
04XX Property Services	0	0	0
05XX Other Services	1,376	1,735	262
06XX Supplies & Materials	0	724	962
07XX Equipment	0	0	0
08XX Other Objects	610	610	835
09XX Other Uses	0	0	0
Total Instruction	252,301	272,623	333,214

Budget FY 25/26	Forecast FY 25/26	0 Difference	Proposed Budget FY 26/27
300,779	255,926	(44,853)	260,000
128,988	115,225	(13,763)	120,000
0	0	0	0
0	0	0	0
1,000	0	(1,000)	1,500
1,000	2,000	1,000	1,500
0	0	0	0
0	700	700	1,000
0	0	0	0
431,767	373,851	(57,916)	384,000

Staff FTE:

	Actuals FY 22/23	Actuals FY 23/24	Actuals FY 24/25
1XX Administrators	2.00	2.00	2.00
2XX Teachers (Licensed)	0.00	0.00	0.00
3XX Non-Teaching Professionals	0.00	0.00	0.00
4XX Classified - Instructional	0.00	0.00	0.00
5XX Classified - School Admin	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	2.50	2.50	2.50
Total FTE	4.50	4.50	4.50

Budget FY 25/26	Forecast FY 25/26	0 Difference	Proposed Budget FY 26/27
2.00	2.00	0	2.00
0.00	0.00	0	0.00
0.00	0.00	0	0.00
0.00	0.00	0	0.00
0.00	0.00	0	0.00
2.50	2.50	0	-2.50
4.50	4.50	0.00	-0.50

Custer County School District C-1

Proposed Budget

General Fund Detail Budgets

FY 2026/27

Program: 2500 Business Services

Program Budget Manager:

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			Budget	Forecast	Difference	Proposed Budget
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26		FY 26/27
Business Services (25)							
011X Salaries	84,589	34,260	22,000	24,640	24,640	5,581	30,221
02XX Employee Benefits	33,355	9,570	5,469	5,680	5,680	(58)	5,621
03XX Professional Services	9,866	77,667	91,356	100,000	100,129	0	100,000
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	1,195	0	0	0	0	0	0
06XX Supplies & Materials	429	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	100	45	119	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Business Services	129,535	121,542	118,944	130,320	130,449	5,523	135,842

	Actuals			Budget	Forecast	Difference	Proposed Budget
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26		FY 26/27
Staff FTE:							
1XX Administrators	1.00	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	0.50	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	1.00	0.50	0.50	0.50	0.50	0.00	0.50

Custer County School District C-1

Proposed Budget

General Fund Detail Budgets

FY 2026/27

Program: 2600 Maintenance & Operations
Program Budget Manager:

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			Budget			Forecast		0		Proposed Budget	
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26		Difference			FY 26/27		
Maintenance & Operations (26)												
011X Salaries	184,701	212,284	179,679	185,361	185,361		0					190,000
02XX Employee Benefits	75,162	85,020	79,747	82,498	82,498		0					85,000
03XX Professional Services	39,017	26,413	0	15,450	0		(15,450)					10,000
04XX Property Services	117,194	107,847	167,095	164,500	224,500		60,000					197,500
05XX Other Services	12,041	7,310	8,870	10,000	10,000		0					10,000
06XX Supplies & Materials	255,897	228,756	225,452	210,000	205,000		(5,000)					218,000
07XX Equipment	13,755	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 Maintenance & Operations	697,767	667,630	660,843	667,809	707,359		39,550					710,500

	Actuals			Budget			Forecast		Proposed Budget	
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26		Difference		FY 26/27	
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	4.00	4.00	4.00		0.00			4.00
Total FTE	5.00	5.00	4.00	4.00	4.00		0.00			4.00

Custer County School District C-1

Proposed Budget

General Fund Detail Budgets

FY 2026/27

Program: 2700 Transportation
Program Budget Manager:

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			Budget			Forecast		Proposed Budget	
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	Difference	FY 25/26	Difference	FY 26/27	
Transportation (27)										
011X Salaries	108,683	104,787	129,232	98,304	106,437	8,133			110,000	
02XX Employee Benefits	42,329	39,137	63,067	52,488	52,488	(0)			55,000	
03XX Professional Services	501	497	2,000	4,000	0	(4,000)			4,000	
04XX Property Services	28,288	29,313	52,144	53,450	53,450	0			59,050	
05XX Other Services	17,334	18,652	18,119	23,475	23,475	0			24,800	
06XX Supplies & Materials	54,228	46,787	50,416	68,000	54,981	(13,019)			65,800	
07XX Equipment	0	0		0	0	0			0	
08XX Other Objects	1	0	22	0	0	0			0	
09XX Other Uses	0	0		0	0	0			0	
Total Transportation	251,364	239,174	315,000	299,717	290,831	(8,886)			318,650	

	Actuals			Budget			Forecast		Proposed Budget	
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	Difference	FY 25/26	Difference	FY 26/27	
Staff FTE:										
1XX Administrators	0.50	0.50	0.50	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	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	5.50	5.50	5.50	5.50	5.50	0.00			5.50	

Custer County School District C-1

Proposed Budget

General Fund Detail Budgets

FY 2026/27

Program: 3300 Community Services
Program Budget Manager:

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 22/23	Actuals FY 23/24	Actuals FY 24/25	Budget FY 25/26	Forecast FY 25/26	0 Difference	Proposed Budget FY 26/27
Childcare - ECEC (3300)							
011X Salaries	204,766	105,154	23,183	158,750	27,805	(130,945)	30,000
01XX Supplemental Pay & Stipends			0	0	0	0	0
02XX Employee Benefits	90,760	41,468	9,449	89,318	11,200	(78,118)	13,000
03XX Professional Services	15,335	5,607	15,299	2,500	1,500	(1,000)	2,500
04XX Property Services	11,700	0	0	0	0	0	0
05XX Other Services	12,954	8,747	300	5,000	2,500	(2,500)	5,000
06XX Supplies & Materials	16,844	6,997	636	5,000	4,000	(1,000)	5,000
07XX Equipment	268,071	3,494	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 Community Services	620,430	171,467	48,868	260,568	47,005	(213,563)	55,500

	Actuals FY 22/23	Actuals FY 23/24	Actuals FY 24/25	Budget FY 25/26	Forecast FY 25/26	0 Difference	Proposed Budget FY 26/27
Staff FTE:							
1XX Administrators	0.00	0.00	0.50	0.50	0.50	0.00	0.50
2XX Teachers (Licensed)	1.00	0.60	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	2.00	4.00	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	3.00	4.60	0.50	0.50	0.50	0.00	0.50

Custer County School District C-1

Proposed Budget

General Fund Detail Budgets

FY 2026/27

Program: 4000 & 5000 Property Services & Other Uses
Program Budget Manager:

Program Description:

The Property Services (4000) program accounts for all capital construction n the General Fund. Other Uses (5000) includes Debt

	Actuals			Budget			
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Forecast FY 25/26	0 Difference	Proposed Budget FY 26/27
Property Services (40)							
011X Salaries	0	0	0	0	0	0	0
01XX Supplemental Pay & Stipends	0	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0	0
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	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0	0
07XX Equipment	259,431	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	1,776	14,370	20,000	20,000	0	20,000
Total Property Services	259,431	1,776	14,370	20,000	20,000	0	20,000

	Actuals			Budget			
	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Forecast FY 25/26	0 Difference	Proposed Budget FY 26/27
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Custer County School District C-1

Proposed Budget

General Fund Detail Budgets

FY 2026/27

Program:

Summary by Program & Object

Program Budget Manager:

N/A

<u>Expenditures by Major Program</u>		FY 2026/27 Budget
0010-2099	Instructional Services	2,910,210
21XX	Pupil Services	280,000
22XX	Instructional Support	220,000
23XX	General Administration	591,000
24XX	School Administration	384,000
25XX	Business Services	135,842
26XX	Maintenance & Operations	710,500
27XX	Transportation	318,650
28XX	Central Services	0
29XX	Community Services	55,500
	Misc Expenses & Transfers	20,000
	Total Programs	\$5,625,702

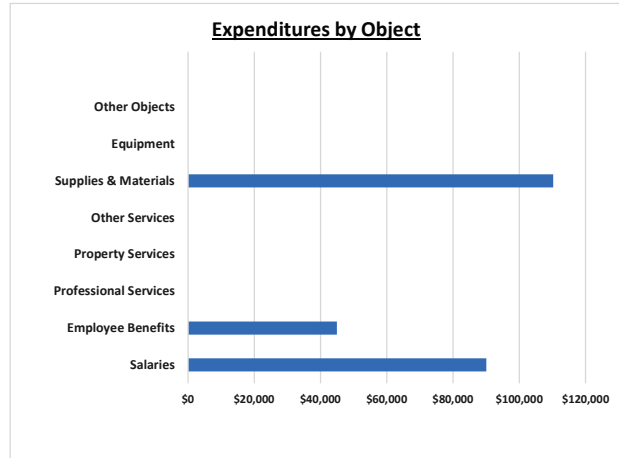
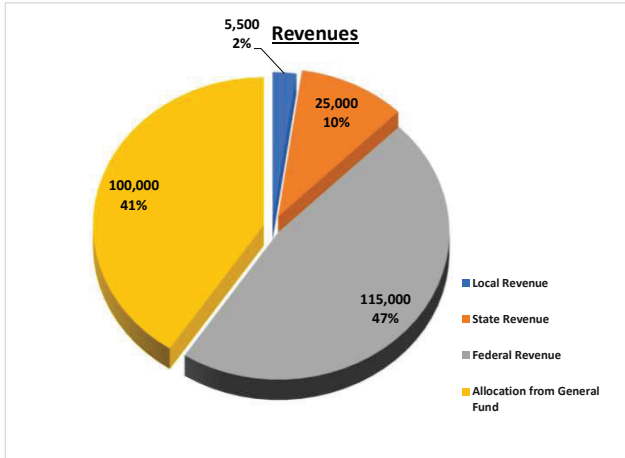
<u>Expenditures by Major Account</u>		
011X	Salaries	2,962,604
02XX	Employee Benefits	1,179,948
03XX	Purchased Services	274,500
04XX	Property. Services	256,550
05XX	Other Services	319,800
06XX	Supplies & Materials	536,300
07XX	Capital Outlay	15,000
08XX	Other Expenditures	81,000
09XX	Other Uses	
	Total Objects	\$5,625,702

Staff FTE:

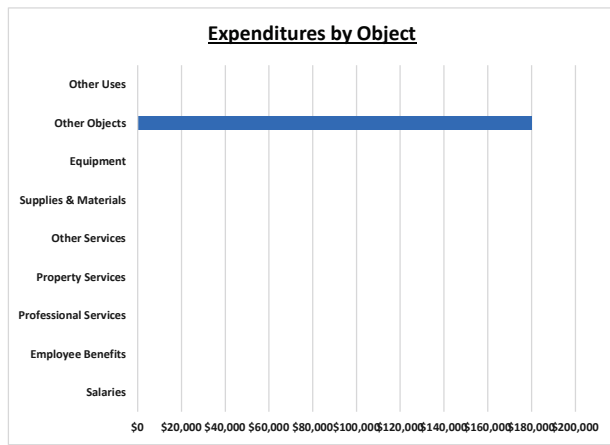
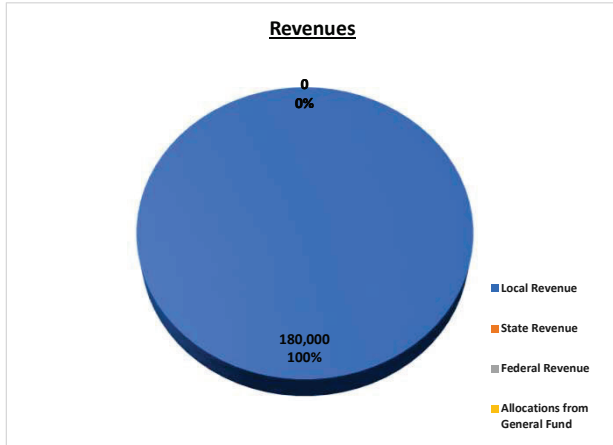
1XX	Administrators	5.50
2XX	Teachers (Licensed)	31.25
3XX	Non-Teaching Professionals	2.00
4XX	Classified - Instructional	9.50
5XX	Classified - School Admin	1.00
6XX	Classified - Maint, Oper & Trans	7.50
	Total FTE	56.75

Custer County School District C-1
Proposed Budget
Other Fund Graphs
FY 2026/27

Food Services Fund

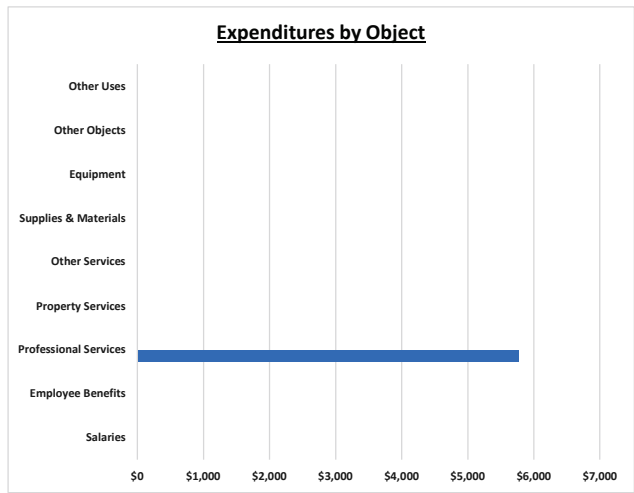
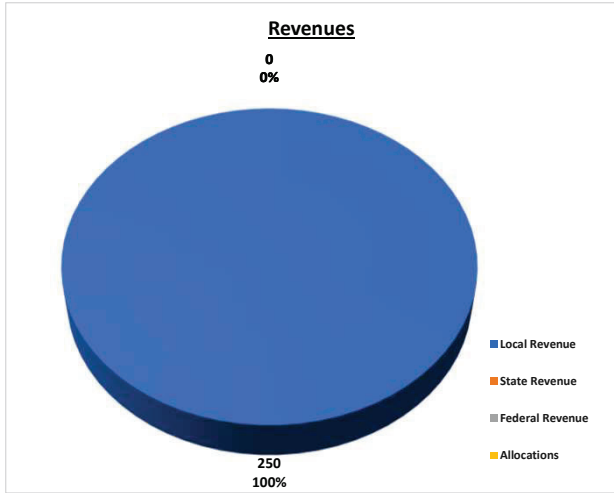


Student Activity Fund

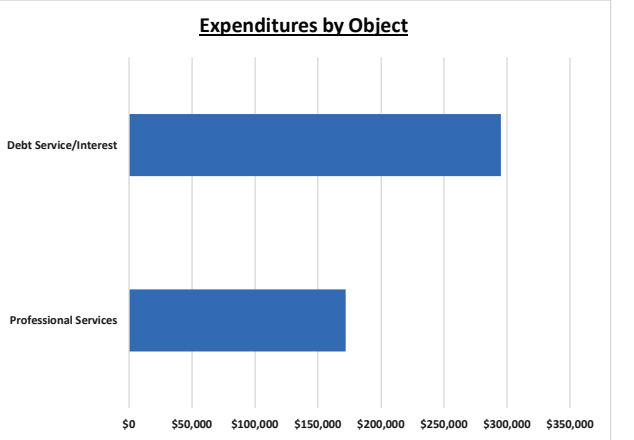
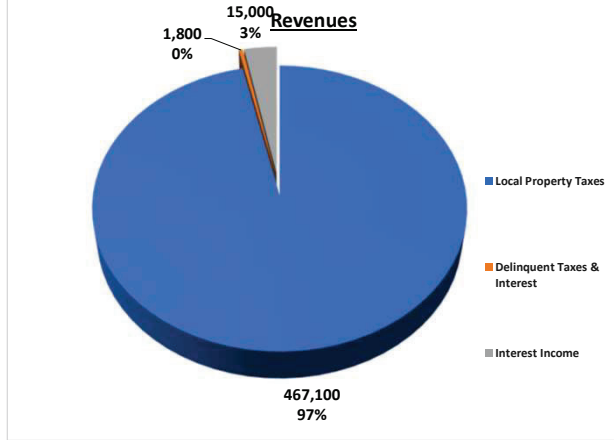


Custer County School District C-1
Proposed Budget
Other Fund Graphs
FY 2026/27

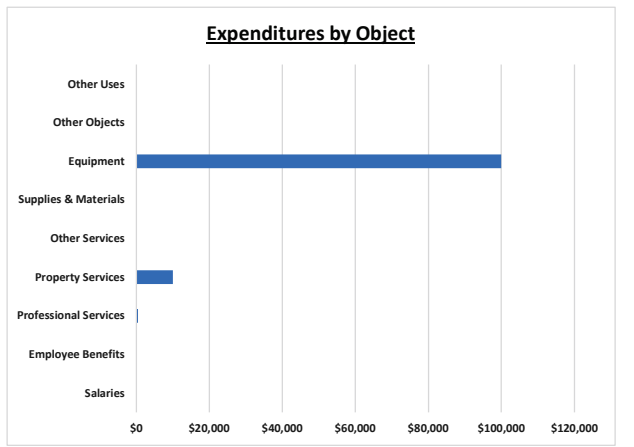
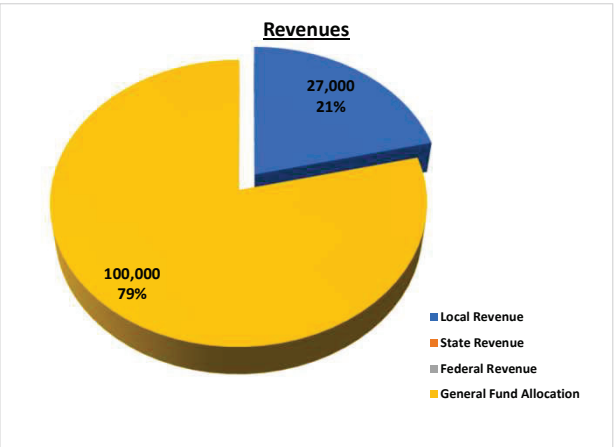
Bond Construction Fund



Bond Redemption Fund



Capital Reserve Fund



Custer County School District C-1

Proposed Budget
Other Fund Graphs
FY 2026/27

Custer County School District C-1

**Proposed Budget
Food Service Fund (21)
FY 2026/27**

	Actuals FY 22/23	Actuals FY 23/24	Actuals FY 24/25	Budget FY 25/26	Forecast FY 25/26	Difference	Proposed Budget FY 26/27
Beginning Fund Balance							
Unspendable (Inventory)	3,077	3,820	3,820	3,827	3,827	0	3,827
Restricted Fund Balance	19,149	2,700	14,384	14,377	14,377	0	3,769
Total Beginning Fund Balance	22,226	6,520	18,204	18,204	18,204	0	7,596
Revenues							
1XXX Local Revenue	31,603	11,599	12,820	3,500	3,500	0	5,500
3XXX State Revenue	5,737	40,615	27,401	29,500	25,000	(4,500)	25,000
4XXX Federal Revenue	112,084	118,882	122,196	119,000	110,000	(9,000)	115,000
5210 Allocation from General Fund	34,000	51,000	44,549	90,000	90,000	0	100,000
Total Revenues	183,423	222,096	206,966	242,000	228,500	(13,500)	245,500
Total Resources Available	205,649	228,616	225,170	260,204	246,704	(13,500)	253,096
Expenditures							
011X Salaries	74,350	76,116	80,148	84,745	84,745	0	90,000
02XX Employee Benefits	35,836	37,560	41,338	49,363	49,363	0	45,000
03XX Professional Services	405	0		0	0	0	0
04XX Property Services	0	0		0	0	0	0
05XX Other Services	975	0		0	0	0	0
06XX Supplies & Materials	87,564	96,736	107,018	120,000	105,000	(15,000)	110,250
07XX Equipment	0	0		0	0	0	0
08XX Other Objects	0	0	25	0	0	0	0
09XX Other Uses	0	0		0	0	0	0
Total Expenditures	199,129	210,412	228,529	254,108	239,108	(15,000)	245,250
Surplus/(Deficit)	(15,706)	11,684	(21,563)	(12,108)	(10,608)	1,500	250
Fund Balances							
Unspendable (Inventory)	3,077	3,820	3,820	3,827	3,827	0	3,827
Restricted Fund Balance	3,443	14,384	(7,179)	2,269	3,769	1,750	4,019
Total Fund Balance	6,520	18,204	(3,359)	6,096	7,596	1,750	7,846
Total Appropriation(Ending Fund Balance + Expense)				260,204			253,096
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	3.00	3.00	3.00	2.50	2.50	0.00	2.50
Total FTE	3.00	3.00	3.00	2.50	2.50	0.00	2.50

Custer County School District C-1

Proposed Budget

Pupil Activity Fund (23)

FY 2026/27

		Actuals	Actuals	Actuals	Budget	Forecast	0	Proposed Budget
		FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	Difference	FY 26/27
Beginning Fund Balance								
	Fund Balance	158,961	182,836	223,045	233,666	247,193	13,527	264,527
Total Beginning Fund Balance		158,961	182,836	223,045	233,666	247,193	13,527	264,527
Revenues								
1XXX	Local Revenue	138,356	152,659	156,826	90,000	200,000	90,000	180,000
3XXX	State Revenue	0	0	0	0	0	0	0
4XXX	Federal Revenue	0	0	0	0	0	0	0
5210	Allocations from General Fund	0	0	0	0	0	0	0
Total Revenues		138,356	152,659	156,826	90,000	200,000	90,000	180,000
Total Resources Available		297,317	335,495	379,871	323,666	447,193	103,527	444,527
Expenditures								
011X	Salaries	0	0	0	0	0	0	0
02XX	Employee Benefits	0	0	0	0	0	0	0
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	0	0	0
06XX	Supplies & Materials	0	0	0	0	0	0	0
07XX	Equipment	0	0	0	0	0	0	0
08XX	Other Objects	77,415	114,481	132,645	180,000	180,000	0	180,000
09XX	Other Uses	0	0	33	0	2,666	0	0
Total Expenditures		77,415	114,481	132,678	180,000	182,666	0	180,000
Surplus/(Deficit)		60,941	38,179	24,148	(90,000)	17,334	90,000	0
Fund Balances								
	Fund Balance	219,902	221,015	247,193	143,666	264,527	120,861	264,527
Ending Fund Balances		219,902	221,015	247,193	143,666	264,527	120,861	264,527

Total Appropriation(Ending Fund Balance + Expense) 323,666

444,527

Custer County School District C-1

Proposed Budget

Bond Redemption Fund (31)

FY 2026/27

	Actuals FY 22/23	Actuals FY 23/24	Actuals FY 24/25	Budget FY 25/26	Forecast FY 25/26	0 Difference	Proposed Budget FY 26/27
Beginning Fund Balance							
Fund Balance	920,261	954,891	696,925	606,394	516,298	(90,096)	509,648
Total Beginning Fund Balance	920,261	954,891	696,925	606,394	516,298	(90,096)	509,648
Revenues							
1110 Local Property Taxes	607,049	309,810	394,669	470,550	450,000	(20,550)	467,100
1140 Delinquent Taxes & Interest	2,684	1,711	1,578	1,800	1,800	0	1,800
1500 Interest Income	19,821	34,951	21,294	15,000	15,000	0	15,000
Total Revenues	629,555	346,472	417,542	487,350	466,800	(20,550)	483,900
Total Resources Available	1,549,816	1,301,363	1,114,467	1,093,744	983,098	(110,646)	993,548
Expenditures							
03XX Professional Services	1,100	1,100		2,000	1,100	(900)	1,100
5100-0830 Debt Service/Interest	213,825	203,338		182,350	182,350	0	172,100
5100-0910 Debt Service/Principal	380,000	400,000	598,169	290,000	290,000	0	295,000
Total Expenditures	594,925	604,438	598,169	474,350	473,450	(900)	468,200
Surplus/(Deficit)	34,630	(257,965)	(180,627)	13,000	(6,650)	(19,650)	15,700
Fund Balances							
Fund Balance	954,891	696,925	516,298	619,394	509,648	(94,046)	525,348
Total Ending Fund Balance	954,891	696,925	516,298	619,394	509,648	(94,046)	525,348

Total Appropriation(Ending Fund Balance + Expense) **\$1,093,744**

\$993,548

Custer County School District C-1

Proposed Budget

Bond Construction Fund (41)

FY 2026/27

	Actuals FY 22/23	Actuals FY 23/24	Actuals FY 24/25	Budget FY 25/26	Forecast FY 25/26	0 Difference	Proposed Budget FY 26/27
Beginning Fund Balance							
Fund Balance	301,685	115,661	30,504	5,522	5,522	0	5,522
Total Beginning Fund Balance	301,685	115,661	30,504	5,522	5,522	0	5,522
Revenues							
1XXX Local Revenue	5,047	1,758	370	0	200	200	250
3XXX State Revenue	0	0		0	0	0	0
4XXX Federal Revenue	0	0		0	0	0	0
5210 Transfers	0	0		0	0	0	0
Total Revenues	5,047	1,758	370	0	200	200	250
Total Resources Available	306,733	117,419	30,874	5,522	5,722	200	5,772
Expenditures							
011X Salaries	0	0		0	0	0	0
02XX Employee Benefits	0	0		0	0	0	
03XX Professional Services	0	180	240	0	200	200	5,772
04XX Property Services	0	0		0	0	0	0
05XX Other Services	0	0		0	0	0	
06XX Supplies & Materials	0	0		0	0	0	
07XX Equipment	191,072	86,734	25,278	5,522	0	(5,522)	
08XX Other Objects	0	0		0	0	0	
09XX Other Uses	0	0		0	0	0	
Total Expenditures	191,072	86,914	25,518	5,522	200	(5,322)	5,772
Surplus/(Deficit)	(186,025)	(85,156)	(25,148)	(5,522)	0	5,522	(5,522)
Fund Balances							
Fund Balance	115,661	30,504	5,356	0	5,522	5,522	0
Total Ending Fund Balance	115,661	30,504	5,356	0	5,522	5,522	0

Total Appropriation(Ending Fund Balance + Expense) **5,522** **5,772**

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Custer County School District C-1

Proposed Budget

Capital Reserve Fund (43)

FY 2026/27

	Actuals FY 22/23	Actuals FY 23/24	Actuals FY 24/25	Budget FY 25/26	Forecast FY 25/26	Difference	Proposed Budget FY 26/27
Beginning Fund Balance							
Fund Balance	57,968	110,797	49,122	177,072	211,269	34,197	336,769
Total Beginning Fund Balance	57,968	110,797	49,122	177,072	211,269	34,197	336,769
Revenues							
1XXX Local Revenue	24,143	25,280	26,816	27,000	27,000	0	27,000
3XXX State Revenue	0	0	0	0	0	0	0
4XXX Federal Revenue	189,936	148,566	0	0	0	0	0
5210 General Fund Allocation			200,000	300,000	200,000	(100,000)	100,000
Total Revenues	214,079	173,846	226,816	327,000	227,000	(100,000)	127,000
Total Resources Available	272,047	284,644	275,938	504,072	438,269	(65,803)	463,769
Expenditures							
011X Salaries	0	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0	0
03XX Professional Services	3,680	5,300		1,000	500	(500)	500
04XX Property Services	6,770	19,988	5,898	12,000	6,000	(6,000)	10,000
05XX Other Services	865	1,061	0	1,550	0	(1,550)	0
06XX Supplies & Materials	294	1,309	0	500	0	(500)	0
07XX Equipment	132,582	1,329	58,771	140,000	95,000	(45,000)	100,000
08XX Other Objects	6,554	332	0	0	0	0	0
09XX Other Uses	10,504	148,234	0	0	0	101,500	0
Total Expenditures	161,250	177,553	64,669	155,050	101,500	(53,550)	110,500
Surplus/(Deficit)	52,829	(3,707)	162,147	171,950	125,500	(46,450)	16,500
Fund Balances							
Fund Balance	110,797	107,090	211,269	349,022	336,769	(12,253)	353,269
Total Ending Fund Balance	110,797	49,122	211,269	349,022	336,769	(12,253)	353,269

Total Appropriation(Ending Fund Balance + Expense) **\$504,072** **\$463,769**

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Custer County School District C-1

Proposed Budget

Debt Amortization Schedule

FY 2026/27

Payment Date	GO Bond Series 20XX			GO Bond Series 20XX			COP Series 20XX		
	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