

FY2020-2021 UNIFORM BUDGET

Morgan County School District Re-3 District Code: 2405 Adopted Preliminary Budget Adopted: June 30, 2020 Budgeted Pupil Count: 3,356.5		Object Source	10 General Fund	18 Insurance Reserve / Risk- Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	41 Building Fund	72 Private-Purpose Trust	TOTAL
Beginning Fund Balance (Includes All Reserves)			9,267,393	382,476	415,410	225,414	479,248	695,299	2,877,995	1,344,936	140,045	15,828,216
Revenues												
Local Sources	1000 - 1999		10,160,484	5,600	95	222,500	79,000	580,000	3,165,529	25,000	235,000	14,473,208
Intermediate Sources	2000 - 2999		5,000	-	-	-	290,386	-	-	-	-	295,386
State Sources	3000 - 3999		20,019,521	-	2,800	31,500	642,868	-	-	-	-	20,696,689
Federal Sources	4000 - 4999		1,161,841	-	-	1,386,075	949,444	-	-	-	-	3,497,360
Total Revenues			31,346,846	5,600	2,895	1,640,075	1,961,698	580,000	3,165,529	25,000	235,000	38,962,643
Total Beginning Fund Balance and Reserves			40,614,239	388,076	418,305	1,865,489	2,440,946	1,275,299	6,043,524	1,369,936	375,045	54,790,859
Total Allocations To/From Other Funds	5600,5700, 5800	(560,418)	-	560,418	-	-	-	-	-	-	-	-
Transfers To/From Other Funds	5200 - 5300	(928,563)	836,990	-	-	91,573	-	-	-	-	-	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-	-	-	-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			39,125,258	1,225,066	978,723	1,865,489	2,532,519	1,275,299	6,043,524	1,369,936	375,045	54,790,859
Expenditures												
Instruction - Program 0010 to 2099												
Salaries	0100		11,379,780		310,270	502,281						12,192,331
Employee Benefits, including object 0280	0200		4,686,720		133,391	235,842						5,055,953
Purchased Services	0300,0400, 0500		338,824		600	10,330	187,884					537,638
Supplies and Materials	0600		266,325		21,100	75,860	310,342					673,627
Property	0700		254,946		1,000	11,153	8,900		28,000			303,999
Other	0800, 0900		135,994		1,901	7,243	35,102			265,000		445,240
Total Instruction			17,062,589	-	468,262	842,709	542,228	-	28,000	265,000		19,208,788
Supporting Services												
Students - Program 2100												
Salaries	0100		1,026,555			130,937						1,157,492
Employee Benefits, including object 0280	0200		383,036			62,651						445,687
Purchased Services	0300,0400, 0500		227,305			1,937						229,242
Supplies and Materials	0600		9,569			19,947	6,639					36,155
Property	0700		2,217									2,217
Other	0800, 0900		552			5,234	11					5,797
Total Students			1,649,234	-	-	220,706	6,650	-	-	-	-	1,876,590
Instructional Staff - Program 2200												
Salaries	0100		572,210			243,689						815,899
Employee Benefits, including object 0280	0200		235,265			99,393						334,658
Purchased Services	0300,0400, 0500		24,087			103,650						127,737
Supplies and Materials	0600		193,004			24,954						217,958
Property	0700		1,304									1,304
Other	0800, 0900		24,369			4,000						28,369
Total Instructional Staff			1,050,239	-	-	475,686	-	-	-	-	-	1,525,925

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General Administration - Program 2300, including Program 2303 and 2304											
Salaries	0100	220,271	-	-	-	-	-	-	-	-	220,271
Employee Benefits, including object 0280	0200	74,737	-	-	-	-	-	-	-	-	74,737
Purchased Services	0300,0400, 0500	53,689	-	-	-	-	-	-	-	-	53,689
Supplies and Materials	0600	15,662	-	-	-	-	-	-	-	-	15,662
Property	0700	7,873	-	-	-	-	-	-	-	-	7,873
Other	0800, 0900	20,145	-	-	-	-	-	-	-	-	20,145
Total School Administration		392,377	-	-	-	-	-	-	-	-	392,377
School Administration - Program 2400											
Salaries	0100	1,705,652		45,000		69,823					1,820,475
Employee Benefits, including object 0280	0200	603,938		9,473		25,773					639,184
Purchased Services	0300,0400, 0500	21,651		100							21,751
Supplies and Materials	0600	11,513									11,513
Property	0700	1,939									1,939
Other	0800, 0900	8,474		17,000		25,660					51,134
Total School Administration		2,353,167	-	71,573	-	121,256	-	-	-	-	2,545,996
Business Services - Program 2500, including Program 2501											
Salaries	0100	363,685			25,887						389,572
Employee Benefits, including object 0280	0200	155,492			7,658						163,150
Purchased Services	0300,0400, 0500	137,278									137,278
Supplies and Materials	0600	43,155									43,155
Property	0700	25,551									25,551
Other	0800, 0900	(53,545)									(53,545)
Total Business Services		671,616	-	-	33,545	-	-	-	-	-	705,161
Operations and Maintenance - Program 2600											
Salaries	0100	1,520,763									1,520,763
Employee Benefits, including object 0280	0200	647,199									647,199
Purchased Services	0300,0400, 0500	798,892									798,892
Supplies and Materials	0600	738,639									738,639
Property	0700	131,976									131,976
Other	0800, 0900	4,169									4,169
Total Operations and Maintenance		3,841,638	-	-	-	-	-	-	-	-	3,841,638
Student Transportation - Program 2700											
Salaries	0100	507,951		6,454							514,405
Employee Benefits, including object 0280	0200	233,253		6,217							239,470
Purchased Services	0300,0400, 0500	130,214									130,214
Supplies and Materials	0600	161,726									161,726
Property	0700	56,930									56,930
Other	0800, 0900	(147,896)									(147,896)
Total Student Transportation		942,178	-	12,671	-	-	-	-	-	-	954,849
Central Support - Program 2800, including Program 2801											
Salaries	0100	443,233									443,233
Employee Benefits, including object 0280	0200	160,704									160,704
Purchased Services	0300,0400, 0500	324,755	852,245								1,177,000
Supplies and Materials	0600	48,432									48,432
Property	0700	96,853									96,853
Other	0800, 0900	8,309									8,309
Total Central Support		1,082,286	852,245	-	-	-	-	-	-	-	1,934,531

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Other Support - Program 2900											
Salaries	0100	39,003	-	-	-	62,660	-	-	-	-	101,663
Employee Benefits, including object 0280	0200	16,779	-	-	-	24,878	-	-	-	-	41,657
Purchased Services	0300,0400, 0500	-	-	-	-	142,000	1,281	-	-	-	143,281
Supplies and Materials	0600	-	-	-	-	25,000	1,049	-	-	-	26,049
Property	0700	-	-	-	-	8,399	-	-	-	-	8,399
Other	0800, 0900	-	-	-	-	600	187	-	-	-	787
Total Other Support		55,782	-	-	-	263,537	2,517	-	-	-	321,836
Food Service Operations - Program 3100											
Salaries	0100				561,511			-	-	-	561,511
Employee Benefits, including object 0280	0200				165,921			-	-	-	165,921
Purchased Services	0300,0400, 0500				12,600			-	-	-	12,600
Supplies and Materials	0600				894,175	21,350		-	-	-	915,525
Property	0700				5,000			-	-	-	5,000
Other	0800, 0900			12,000	(30,600)	2,500		-	-	-	(16,100)
Total Other Support		-	-	12,000	1,608,607	23,850	-	-	-	-	1,644,457
Enterprise Operations - Program 3200											
Salaries	0100	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-
Total Enterprise Operations		-	-	-	-	-	-	-	-	-	-
Community Services - Program 3300											
Salaries	0100	149,890				57,688	-	-	-	-	207,578
Employee Benefits, including object 0280	0200	48,462				41,962	-	-	-	-	90,424
Purchased Services	0300,0400, 0500	2,650									2,650
Supplies and Materials	0600	6,800									6,800
Property	0700	1,000									1,000
Other	0800, 0900	7,410									7,410
Total Community Services		216,212	-	-	-	99,650	-	-	-	-	315,862
Education for Adults - Program 3400											
Salaries	0100	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-
Total Education for Adults Services		-	-	-	-	-	-	-	-	-	-
Total Supporting Services		12,254,729	852,245	96,244	1,642,152	1,204,685	9,167	-	-	-	16,059,222

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Object Source	General Fund	Insurance Reserve / Risk-Management	Preschool and Kindergarten	Food Service	Governmental Designated Grants Fund	Pupil Activity	Bond Redemption	Building Fund	Private-Purpose Trust		
Property - Program 4000											
Salaries	0100	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	1,500									1,500
Supplies and Materials	0600										-
Property	0700	7,720						667,000			674,720
Other	0800, 0900	1,236,177						674,936			1,911,113
Total Property		1,245,397	-	-	-	-	-	1,341,936	-	-	2,587,333
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure											
Salaries	0100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Employee Benefits, including object 0280	0200	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Purchased Services	0300,0400,0500	N/A	N/A	N/A	N/A	N/A	N/A	5,250			5,250
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	N/A				-
Property	0700	N/A	N/A	N/A	N/A	N/A	N/A				-
Other	0800, 0900	203,072	-	-	-	-	-	3,114,312	-	-	3,317,384
Total Other Uses		203,072	-	-	-	-	-	3,119,562	-	-	3,322,634
Total Expenditures		30,765,787	852,245	564,506	1,642,152	2,047,394	551,395	3,119,562	1,369,936	265,000	41,177,977
APPROPRIATED RESERVES											
Other Reserved Fund Balance (9900)	0840	-	-	-	-	-	-	-	-	-	-
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-	-	-	-
Reserved Fund Balance (9100)	0840	-	-	-	-	-	-	-	-	-	-
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	-	-	-
Total Reserves		-	-	-	-	-	-	-	-	-	-
Total Expenditures and Reserves		30,765,787	852,245	564,506	1,642,152	2,047,394	551,395	3,119,562	1,369,936	265,000	41,177,977
BUDGETED ENDING FUND BALANCE											
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-	-	-	-
Restricted fund balance (9900)	6720	-	-	414,217	-	-	-	2,923,962	-	-	3,338,179
TABOR 3% emergency reserve (9321)	6721	1,500,000	-	-	-	-	-	-	-	-	1,500,000
TABOR multi year obligations (9322)	6722	-	-	-	-	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-	-	-	-	-
Total program reserve (9328)	6728	-	-	-	-	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	-	-	-	-	-	-	-	-	-
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-	-	-	-	-
Assigned fund balance (9900)	6760	1,085,057	-	-	223,337	485,125	723,904	-	110,045	-	2,627,468
Unassigned fund balance (9900)	6770	5,774,414	372,821	-	-	-	-	-	-	-	6,147,235
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance		8,359,471	372,821	414,217	223,337	485,125	723,904	2,923,962	-	110,045	13,612,882
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))											
		-	-	-	-	-	(0)	-	-	-	(0)
Use of a portion of beginning fund balance resolution required?		Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes