

Morgan County School District RE-3

Final Supplemental Budget

FY 2025/26



**Morgan County School District RE-3
715 West Platte Avenue
Fort Morgan, CO 80701**

**Robert Sanders
Superintendent**

**Toni M Miller, CPA
Chief Financial Officer**

30-Jun-26

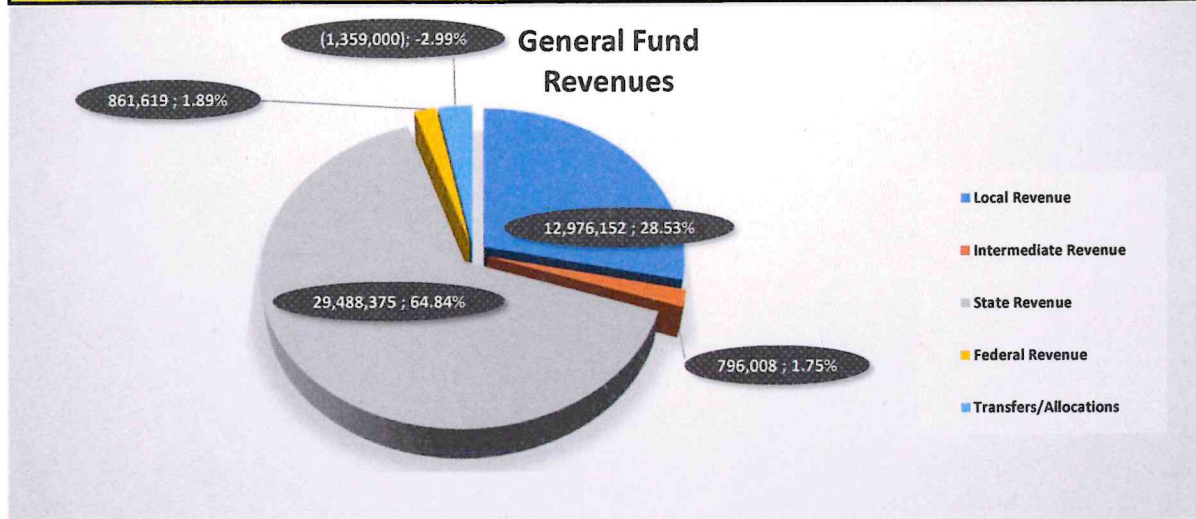
Morgan County School District RE-3

Final Supplemental Budget

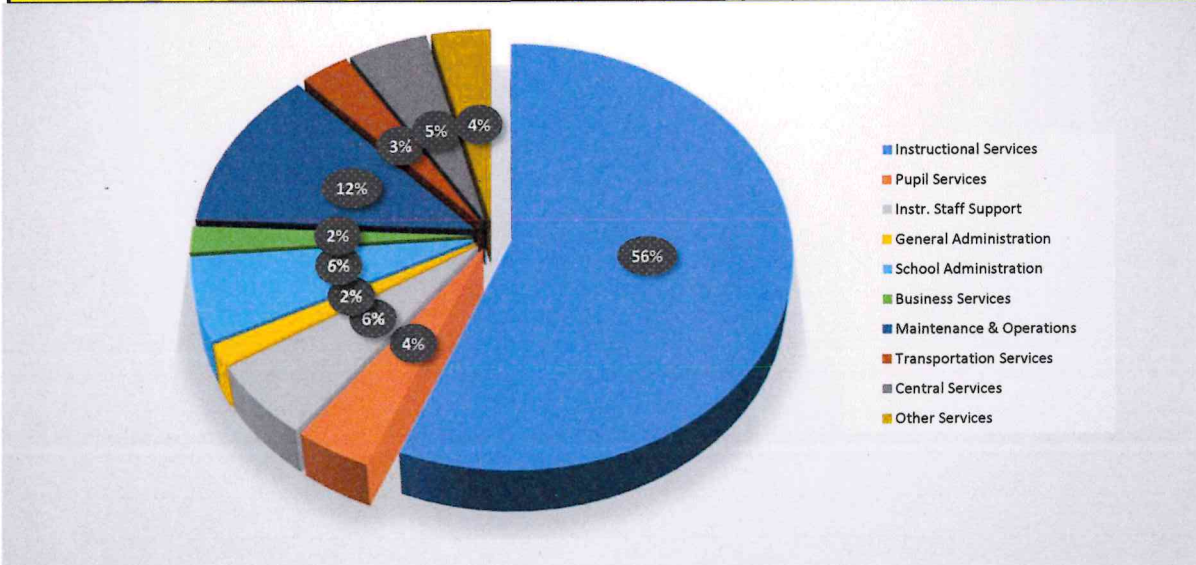
General Fund

FY 2025/26

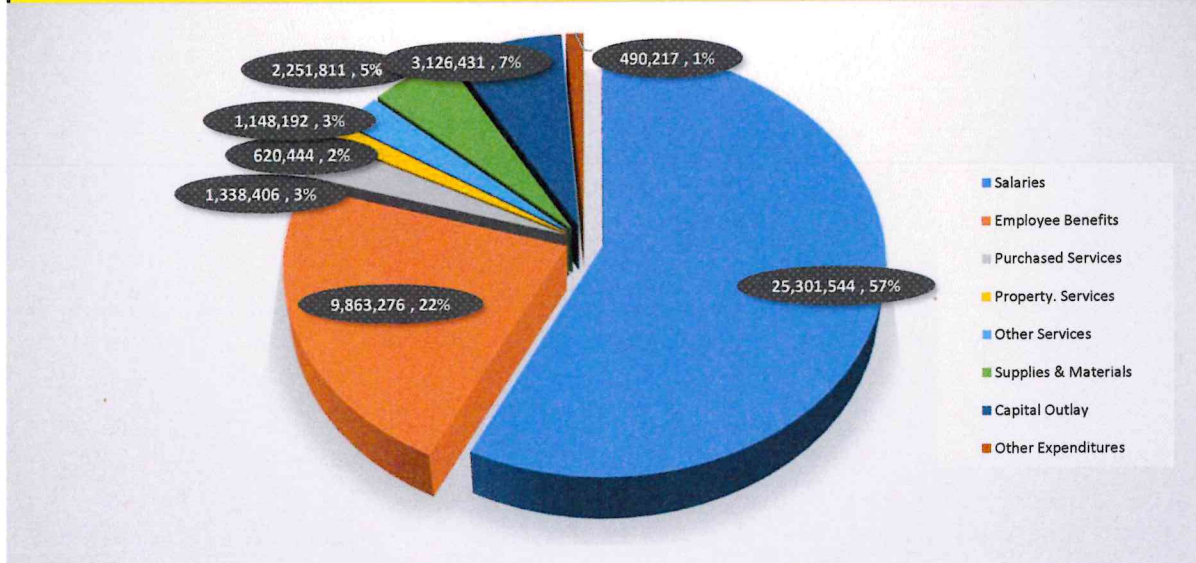
General Fund Revenues



General Fund Expenditures (By Program)



General Fund Expenditures (By Object)



Morgan County School District RE-3

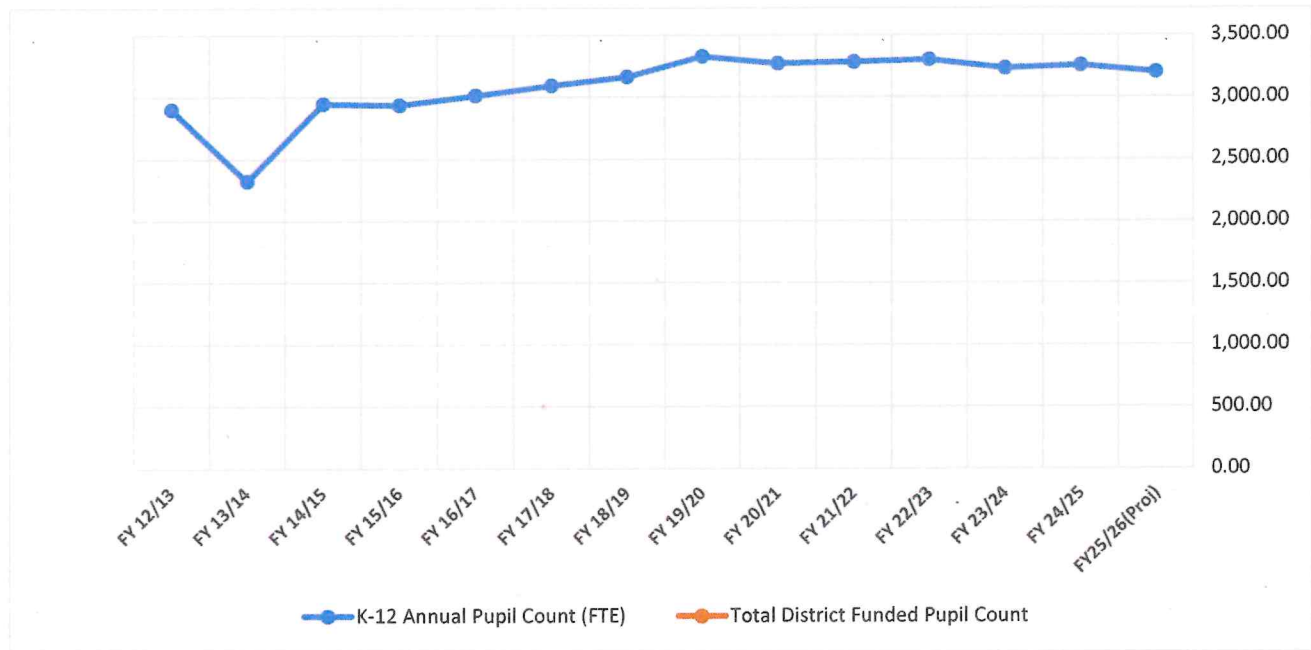
Final Supplemental Budget

Pupil Count History

FY 2025/26

Fiscal Year	K-12 Annual Pupil Count (FTE)	Year over Year Pupil Count Change	Total District Funded Pupil Count
FY25/26(Proj)	3,200.10	(55.4)	
FY 24/25	3,255.50	24.5	
FY 23/24	3,231.00	(71.3)	
FY 22/23	3,302.30	19.8	
FY 21/22	3,282.50	13.2	
FY 20/21	3,269.30	(57.2)	
FY 19/20	3,326.50	164.5	
FY 18/19	3,162.00	70.0	
FY 17/18	3,092.00	79.5	
FY 16/17	3,012.50	79.0	
FY 15/16	2,933.50	(12.0)	
FY 14/15	2,945.50	625.5	
FY 13/14	2,320.00	(578.5)	
FY 12/13	2,898.50	N/A	

* From CDE Funding Worksheets



Morgan County School District RE-3

Final Supplemental Budget

Individual Fund Statements

FY 2025/26

Individual Fund Statements



Morgan County School District RE-3

Final Supplemental Budget

General Fund

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Final Supplemental Budget FY 25-26
Beginning Fund Balance							
Restricted - TABOR	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	0	1,500,000
All Other Fund Balance	8,834,406	9,634,472	10,001,474	10,911,937	10,911,937	(2,450,812)	8,461,125
Total Beginning Fund Balance	10,334,406	11,134,472	11,501,474	12,411,937	12,411,937	(2,450,812)	9,961,125
Revenues							
Local Revenue	9,460,733	9,799,726	11,450,742	11,305,182	11,238,093	1,670,970	12,976,152
Intermediate Revenue	5,808	26,584	0	843,255	843,237	(47,247)	796,008
State Revenue	22,446,012	25,328,343	27,050,281	34,061,146	30,572,554	(4,572,771)	29,488,375
Federal Revenue	2,612,581	2,126,410	3,802,612	1,203,313	1,117,770	(341,694)	861,619
Transfers/Allocations	(1,911,920)	(2,189,525)	1,901,569	(1,734,000)	(1,709,000)	375,000	(1,359,000)
Total Revenues	32,613,214	35,091,538	44,205,204	45,678,896	42,062,654	(2,915,742)	42,763,154
<i>Revenue Per Pupil</i>				14,031	12,920		13,363
Total Resources Available	42,947,620	46,226,010	55,706,678	58,090,833	54,474,591	(5,366,554)	52,724,279
<i>Revenue Per Pupil</i>				17,844	16,733		16,476
Expenditures							
Instructional Services	18,845,880	19,710,270	23,285,854	24,785,817	24,052,101	31,071	24,816,888
Pupil Services	1,030,242	1,197,793	1,401,381	1,773,503	1,767,337	9,612	1,783,115
Instr. Staff Support	2,213,008	3,130,767	2,501,524	2,204,099	2,283,167	325,380	2,529,479
General Administration	490,286	570,082	749,510	729,307	535,390	(45,943)	683,364
School Administration	2,210,354	2,389,575	2,640,983	2,651,932	2,740,763	161,636	2,813,568
Business Services	819,431	708,718	831,778	1,010,623	996,684	(131,322)	879,301
Maintenance & Operations	3,523,193	3,804,816	4,112,162	4,346,140	4,071,566	1,134,337	5,480,477
Transportation Services	909,532	935,188	1,137,307	1,209,510	1,351,715	149,465	1,358,975
Central Services	1,016,213	1,536,302	2,595,709	4,045,004	3,885,752	(1,827,418)	2,217,586
Other Services	755,009	741,025	4,038,533	4,624,638	2,238,079	(2,967,070)	1,657,568
Total Expenditures	31,813,148	34,724,536	43,294,741	47,380,573	43,922,554	(3,160,252)	44,220,321
<i>Expenditure Per Pupil</i>				14,554	13,492		13,818
Other Financing Uses							
Other Financing Uses						0	
Total Other Financing Uses	0	0	0	0	0	0	0
Surplus/(Deficit)	800,066	367,002	910,463	(1,701,677)	(1,859,900)	244,510	(1,457,167)
Fund Balances							
Restricted - TABOR	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	0	1,500,000
All Other Fund Balance	9,634,472	10,001,474	10,911,937	9,210,260	9,052,037	(2,206,302)	7,003,958
Total Fund Balance	11,134,472	11,501,474	12,411,937	10,710,260	10,552,037	(2,206,302)	8,503,958
Total Expenditures, Other Financing Uses & Fund Balance				58,090,833	54,474,591	(5,366,554)	52,724,279
Total Appropriation(Ending Fund Balance + Expense)				\$58,090,833			\$52,724,279
Appropriation Per Pupil				17,843.91			16,475.82

Morgan County School District RE-3

Final Supplemental Budget

General Fund Revenue

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	al Supplemental Budget FY 25-26
Local Revenues							
1110 Property Taxes	8,336,282	8,323,577	9,420,955	9,678,991	9,678,991	635,302	10,314,293
1110 Property Taxes - MLO			163,395	23,067	23,067	(23,067)	
1120 Specific Ownership Taxes (SFA)	722,677	763,614	755,434	765,444	765,444	0	765,444
1120 Specific Ownership Taxes	248,076	236,025	281,880			0	
1140 Delinquent Taxes & Interest	39,345	19,201	16,076	14,000	15,000	6,000	20,000
1141 Abatement						0	
1300 Tuition	5,638	1,085		10,000		(10,000)	
1400 Transportation Fees						0	
1500 Earnings on Investments	40,005	395,891	692,411	677,000	633,400	(231,000)	446,000
1700 Pupil Activity Fees	18,219					0	
1800 Community Services Fees						0	
19XX Other Local Revenues	50,491	60,333	120,591	136,680	122,191	1,293,735	1,430,415
Total Local Revenues	9,460,733	9,799,726	11,450,742	11,305,182	11,238,093	1,670,970	12,976,152
Intermediate Revenue							
Mineral Lease	5,808	26,584		9,900	9,882	0	9,900
Other Intermediate Revenue				833,355	833,355	(47,247)	786,108
Total Intermediate Revenue	5,808	26,584	0	843,255	843,237	(47,247)	796,008
State Revenue							
State Equalization	19,902,867	22,878,409	24,529,234	27,319,225	27,319,225	44,148	27,363,373
3235 At-Risk Funding	22,146	29,059		30,000	30,000	0	30,000
3120 Career & Technical Education	64,393	58,759	40,948	40,948	40,948	0	40,948
3130 Special Education	870,396	1,115,802	1,162,121	1,240,277	1,240,277	14,606	1,254,883
3140 English Language Proficiency	233,431	232,273	258,499	267,829	267,829	(13,713)	254,116
3141 Colorado Preschool Program					0	0	0
3150 Gifted & Talented	(49,589)		(13,834)	0	0	0	0
3160 Transportation	226,250	209,660	192,060	202,445	202,445	0	202,445
3170 Small Attendance Center					0	0	0
3230 Small & Large Rural	571,670	644,486	554,030	577,494	0	(577,494)	0
3259 Read Act				0	0	0	0
3897 Universal Preschool				114,000	0	(114,000)	
3898 On-Behalf Payment			102,521	0	0	0	0
3899 School to Work Alliance Program				0	0	0	0
Other State Revenue	10,000	122,411	191,634	0	0	30,000	30,000
Other State Revenue	2,539	37,484	27,318	2,783,758	0	(2,783,758)	0
Covid Mitigation	591,377			217,295	206,955	(217,295)	0
Other State Revenue	500		1,900	3,000	0	286,697	289,697
3205 Other State Revenue	32		3,850	176,392	176,392	(62,088)	114,304
Other State Revenue				1,088,483	1,088,483	(1,088,483)	0
Transportation Audit Finding				0	0	(91,391)	(91,391)
Total State Revenues	22,446,012	25,328,343	27,050,281	34,061,146	30,572,554	(4,572,771)	29,488,375
Federal Revenue							
4010 Title I				0	0	0	0
4367 Title IIA				0	0	0	0
4365 Title IIIA				0	0	0	0
4424 Title IVA				0	0	0	0
4048 Perkins				0	0	0	0
4027 Title VIb (Special Education)	746,041	685,505	848,537	791,585	791,585	0	791,585
4173 IDEA Preschool	32,732	34,181	32,997	29,035	29,035	4,999	34,034
Other Federal Revenue	1,048,045	1,360,943	2,334,894	324,723	239,180	(324,723)	0
Other Federal Revenue	485,763	45,379	586,184	36,739	36,739	(739)	36,000
Other Federal Revenue		402		21,231	21,231	(21,231)	0
Total Federal Revenues	2,312,581	2,126,410	3,802,612	1,203,313	1,117,770	(341,694)	861,619
Transfers/Allocations							
5218 Insurance Reserve	(800,000)	(900,000)	(1,008,000)	(1,050,000)	(1,050,000)	250,000	(800,000)
5219 Preschool	(592,920)	(710,525)		0	0	0	0
5243 Capital Reserve	(519,000)	(519,000)	(519,000)	(519,000)	(519,000)	349	(519,000)
5221 Food Service				0	0	0	0
Capital Financing			3,503,569	0	0	0	0
Daycare Fund		(60,000)	(75,000)	(165,000)	(140,000)	125,000	(40,000)
Total Transfers/Allocations	(1,911,920)	(2,189,525)	1,901,569	(1,734,000)	(1,709,000)	375,349	(1,359,000)
Total Revenues	32,313,214	35,091,538	44,205,204	45,678,896	42,062,654	(2,915,393)	42,763,154

Morgan County School District RE-3

Final Supplemental Budget

General Fund Expenditures

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Final Supplemental Budg FY 25-26
Instruction (11)							
01XX Salaries	9,488,384	9,837,676	11,316,955	11,565,309	11,630,363	190,672	11,755,981
02XX Employee Benefits	3,780,500	3,855,300	4,470,985	4,720,775	4,301,745	(104,193)	4,616,582
03XX Professional Services	119	1,450	0	1,500	1,200	1,700	3,200
04XX Property Services	4,388	4,196	3,766	5,200	4,893	1,600	6,800
05XX Other Services	108,978	114,806	179,796	194,737	238,008	35,895	230,632
06XX Supplies & Materials	170,778	204,748	254,766	296,481	234,036	(69,992)	226,489
07XX Equipment	27,158	40,666	76,615	149,039	131,085	(65,937)	83,102
08XX Other Objects	35,575	34,171	32,246	68,844	53,615	(21,781)	47,063
09XX Other Uses	0	0	0	0	0	0	0
Total Instruction	13,615,880	14,093,013	16,335,129	17,001,885	16,594,945	(32,036)	16,969,849
Special Education (12)							
01XX Salaries	2,796,015	2,989,288	3,727,496	3,975,123	3,801,548	(218,425)	3,756,698
02XX Employee Benefits	1,109,722	1,159,663	1,458,463	1,576,899	1,460,026	(4,085)	1,572,814
03XX Professional Services	74,230	62,912	252,302	675,600	557,377	(5,718)	669,882
04XX Property Services	0	0	0	500	0	(500)	0
05XX Other Services	150,010	184,285	239,923	198,482	309,369	99,493	297,975
06XX Supplies & Materials	18,789	24,238	21,606	21,200	18,999	21,300	42,500
07XX Equipment	1,559	11,551	6,973	4,750	8,114	11,684	16,434
08XX Other Objects	31,999	1,667	6,682	55,650	57,341	(49,750)	5,900
09XX Other Uses	0	0	0	0	0	0	0
Total Special Education	4,182,324	4,433,604	5,713,445	6,508,204	6,212,774	(146,001)	6,362,203
Career & Technical Education (13)							
01XX Salaries	380,207	418,006	423,731	440,893	421,337	(28,276)	412,617
02XX Employee Benefits	153,653	167,447	174,937	179,183	172,402	(15,313)	163,870
03XX Professional Services	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	69,623	110,420	140,097	114,298	131,458	104,602	218,900
06XX Supplies & Materials	14,395	9,932	17,399	14,250	16,234	(1,470)	12,780
07XX Equipment	955	5,434	2,599	2,200	3,500	(700)	1,500
08XX Other Objects	154	272	538	550	70	(450)	100
09XX Other Uses	0	0	0	0	0	0	0
Total Career & Technical Education	618,987	711,511	759,301	751,374	745,001	58,393	809,767
Cocurricular Education (14)							
01XX Salaries	307,295	332,258	348,334	379,372	406,785	102,337	481,709
02XX Employee Benefits	62,097	76,960	78,247	86,686	89,184	21,959	108,645
03XX Professional Services	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	308	318	324	300	293	4,415	4,715
06XX Supplies & Materials	913	383	140	0	3,119	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 Cocurricular Education	370,613	409,919	427,045	466,358	499,381	128,711	595,069
Other Education (19)							
01XX Salaries			0				
02XX Employee Benefits			0				
03XX Professional Services			0				
04XX Property Services			0				
05XX Other Services	8,370	17,505	7,820	4,000	8,183	(4,000)	0
06XX Supplies & Materials			0				0
07XX Equipment			0				0
08XX Other Objects	29,369	44,722	43,111	54,000	54,458	26,000	80,000
09XX Other Uses			0	0			
Total Other Education	37,739	62,227	50,931	58,000	62,641	22,000	80,000

Morgan County School District RE-3

Final Supplemental Budget

General Fund Expenditures

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Final Supplemental Budget FY 25-26
Student Support Svcs (21)							
01XX Salaries	742,178	799,956	987,690	1,286,907	1,275,887	(38,047)	1,248,860
02XX Employee Benefits	275,131	282,175	369,501	459,771	472,630	7,069	466,840
03XX Professional Services	0	101,091	75	0	500	500	500
04XX Property Services	95	0	0	0	0	0	0
05XX Other Services	4,320	2,021	18,084	8,775	5,005	1,000	9,775
06XX Supplies & Materials	6,940	12,139	24,487	16,800	11,437	39,925	56,725
07XX Equipment	802	0	0	0	0	0	0
08XX Other Objects	776	411	1,544	1,250	1,878	(835)	415
09XX Other Uses	0	0	0	0	0	0	0
Total Student Support Svcs	1,030,242	1,197,793	1,401,381	1,773,503	1,767,337	9,612	1,783,115
Instr Staff Support Svcs (22)							
01XX Salaries	765,087	1,058,865	1,227,156	1,185,992	1,174,321	169,097	1,355,089
02XX Employee Benefits	289,816	398,029	446,723	412,199	402,835	28,394	440,593
03XX Professional Services	112,073	166,492	211,059	100,719	130,000	37,481	138,200
04XX Property Services	6,501	630	0	0	0	0	0
05XX Other Services	7,498	27,337	27,021	67,550	84,054	(44,010)	23,540
06XX Supplies & Materials	356,873	1,398,386	584,303	411,779	475,294	240,514	652,293
07XX Equipment	652,536	65,557	(4,760)	5,500	9,278	(4,500)	1,000
08XX Other Objects	22,624	15,471	10,022	20,360	7,385	(101,595)	(81,235)
09XX Other Uses	0	0	0	0	0	0	0
Total Staff Support Svcs	2,213,008	3,130,767	2,501,524	2,204,099	2,283,167	325,380	2,529,479
General Administration (23)							
01XX Salaries	196,301	250,873	331,594	283,079	279,702	25,931	309,010
02XX Employee Benefits	84,460	93,609	104,322	110,173	105,242	1,581	111,754
03XX Professional Services	135,624	136,347	218,700	243,500	50,000	(62,750)	180,750
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	31,538	44,559	50,752	46,105	36,062	(8,955)	37,150
06XX Supplies & Materials	12,197	21,663	10,613	17,550	37,884	(4,250)	13,300
07XX Equipment	0	1,732	33,529	3,000	600	(1,750)	1,250
08XX Other Objects	30,166	21,299	0	25,900	25,900	4,250	30,150
09XX Other Uses	0	0	0	0	0	0	0
Total General Administration	490,286	570,082	749,510	729,307	535,390	(45,943)	683,364
School Administration (24)							
01XX Salaries	1,620,291	1,718,409	1,893,863	1,898,238	1,942,600	93,353	1,991,591
02XX Employee Benefits	551,035	626,827	698,324	670,109	726,636	55,048	725,157
03XX Professional Services	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	13,951	22,103	27,961	40,475	36,524	3,855	44,330
06XX Supplies & Materials	13,516	12,125	18,457	25,230	20,303	7,978	33,208
07XX Equipment	3,623	2,816	2,378	7,250	4,700	(1,525)	5,725
08XX Other Objects	7,938	7,295	0	10,630	10,000	2,927	13,557
09XX Other Uses	0	0	0	0	0	0	0
Total School Administration	2,210,354	2,389,575	2,640,983	2,651,932	2,740,763	161,636	2,813,568

Morgan County School District RE-3

Final Supplemental Budget

General Fund Expenditures

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	al Supplemental Budg FY 25-26
Business Services (25)							
01XX Salaries	434,971	391,892	446,452	507,290	496,518	(52,443)	454,847
02XX Employee Benefits	165,897	163,421	175,408	182,258	191,037	(4,042)	178,216
03XX Professional Services	148,569	117,906	184,831	251,200	251,990	(59,378)	191,822
04XX Property Services	20,804	17,645	9,286	6,000	7,242	5,500	11,500
05XX Other Services	13,401	10,600	21,576	28,200	28,200	(2,700)	25,500
06XX Supplies & Materials	76,232	39,394	22,663	53,200	42,700	(12,284)	40,916
07XX Equipment	1,951	8,157	6,952	10,225	6,996	(5,225)	5,000
08XX Other Objects	(42,394)	(40,297)	(35,390)	(27,750)	(27,999)	(750)	(28,500)
09XX Other Uses	0	0	0	0	0	0	0
Total Business Services	819,431	708,718	831,778	1,010,623	996,684	(131,322)	879,301
Maintenance & Operations (26)							
01XX Salaries	1,663,852	1,693,048	1,909,103	2,046,106	1,931,039	(73,463)	1,972,643
02XX Employee Benefits	676,571	735,851	773,857	850,939	801,947	(10,021)	840,918
03XX Professional Services	583	0	16,860	0	0	16,127	16,127
04XX Property Services	343,466	421,420	434,654	535,900	480,900	(118,256)	417,644
05XX Other Services	35,224	22,411	26,071	21,800	21,045	(2,075)	19,725
06XX Supplies & Materials	752,158	893,765	840,547	846,690	788,402	48,810	895,500
07XX Equipment	50,655	37,673	110,078	43,000	47,733	1,273,915	1,316,915
08XX Other Objects	684	648	992	1,705	500	(700)	1,005
09XX Other Uses	0	0	0	0	0	0	0
Total Maintenance & Operations	3,523,193	3,804,816	4,112,162	4,346,140	4,071,566	1,134,337	5,480,477
Student Transportation (27)							
01XX Salaries	543,605	549,644	681,644	726,185	796,464	77,664	803,849
02XX Employee Benefits	248,973	240,794	282,097	309,025	352,890	75,875	384,900
03XX Professional Services	10,114	4,153	21,247	1,075	24	(1,050)	25
04XX Property Services	16,002	21,434	0	33,000	44,466	21,500	54,500
05XX Other Services	9,212	19,701	70,029	59,225	39,886	(22,025)	37,200
06XX Supplies & Materials	157,388	172,589	154,237	138,000	156,531	(4,000)	134,000
07XX Equipment	6,781	6,076	6,984	5,000	10,000	0	5,000
08XX Other Objects	(82,543)	(79,203)	(78,931)	(62,000)	(48,546)	1,500	(60,500)
09XX Other Uses	0	0	0	0	0	0	0
Total Student Transportation	909,532	935,188	1,137,307	1,209,510	1,351,715	149,465	1,358,975
Central Services (28)							
01XX Salaries	537,104	567,580	692,391	693,837	652,939	(17,135)	676,702
02XX Employee Benefits	171,404	193,248	225,454	243,109	220,595	(11,125)	231,984
03XX Professional Services	60,823	174,921	178,599	192,100	96,260	(59,200)	132,900
04XX Property Services	46,461	136,204	175,609	160,000	160,000	(30,000)	130,000
05XX Other Services	75,685	168,125	209,415	226,950	226,950	(28,200)	198,750
06XX Supplies & Materials	79,076	155,407	195,672	221,400	221,400	(77,300)	144,100
07XX Equipment	42,187	139,132	917,083	2,305,808	2,305,808	(1,606,108)	699,700
08XX Other Objects	3,473	1,685	1,486	1,800	1,800	1,650	3,450
09XX Other Uses	0	0	0	0	0	0	0
Total Central Services	1,016,213	1,536,302	2,595,709	4,045,004	3,885,752	(1,827,418)	2,217,586

Morgan County School District RE-3

Final Supplemental Budget

General Fund Expenditures

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	ial Supplemental Budg FY 25-26
Community Services (33)							
01XX Salaries	50,778	55,577	59,724	62,329	61,957	19,620	81,949
02XX Employee Benefits	21,015	23,649	23,669	25,040	19,184	(4,038)	21,002
03XX Professional Services	0	0	0	0	0	5,000	5,000
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	580	0	270,529	0	28,450	0	0
06XX Supplies & Materials	0	0	80	0	0	0	0
07XX Equipment	0	402	0	0	0	0	0
08XX Other Objects	0	482	68	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Community Services	72,373	80,110	354,070	87,369	109,591	20,582	107,951
Property Services (4x)							
01XX Salaries	298	0	0	0	0	0	0
02XX Employee Benefits	66	0	0	0	0	0	0
03XX Professional Services	136,484	8,000	56,536	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	6,324	0	0	0	0	0	0
06XX Supplies & Materials	531	0	0	0	0	0	0
07XX Equipment	22,657	0	3,412,053	4,050,127	1,641,346	(3,059,322)	990,805
08XX Other Objects	100,584	2,916	215,874	144,883	144,883	29,181	174,064
09XX Other Uses	275,000	604,619	0	342,259	342,259	42,489	384,748
Total Property Services	541,944	615,535	3,684,463	4,537,269	2,128,488	(2,987,652)	1,549,617
Total Expenditures	\$31,652,119	\$34,679,160	\$43,294,738	\$47,380,577	\$43,985,195	(\$3,160,256)	\$44,220,321

Morgan County School District RE-3

Final Supplemental Budget

General Fund Detail Budgets

FY 2025/26

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.

Instruction (11)

011X Salaries
01XX Supplemental Pay & Stipends
02XX Employee Benefits
03XX Professional Services
04XX Property Services
05XX Other Services
06XX Supplies & Materials
07XX Equipment
08XX Other Objects
09XX Other Uses

Total Instruction

Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24
9,417,439	9,782,116	11,232,671
70,945	55,560	84,284
3,780,500	3,855,300	4,470,985
119	1,450	0
4,388	4,196	3,766
108,978	114,806	179,796
170,778	204,748	254,766
27,158	40,666	76,615
35,575	34,171	32,246
13,615,880	14,093,013	16,335,129

Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Final Supplemental Budget FY 25-26
11,565,309	11,550,472	104,916	11,670,225
	79,891	85,756	85,756
4,720,775	4,301,745	(104,193)	4,616,582
1,500	1,200	1,700	3,200
5,200	4,893	1,600	6,800
194,737	238,008	35,895	230,632
296,481	234,036	(69,992)	226,489
149,039	131,085	(65,937)	83,102
68,844	53,615	(21,781)	47,063
		0	
17,001,885	16,594,945	(32,036)	16,969,849

Staff FTE:

1XX Administrators
2XX Teachers (Licensed)
3XX Non-Teaching Professionals
4XX Classified - Instructional
5XX Classified - School Admin
6XX Classified - Maint, Oper & Trans
Total FTE

Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24
164.00	169.00	195.00
63.00	29.00	33.00
227.00	198.00	228.00

Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Final Supplemental Budget FY 25-26
		0.00	
197.00	197.00	1.00	198.00
		0.00	
28.50	28.50	-6.50	22.00
		0.00	
		0.00	
225.50	225.50	-5.50	220.00

Morgan County School District RE-3

Final Supplemental Budget

General Fund Detail Budgets

FY 2025/26

Program:

Instruction - Special Education (12)

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.

Special Education (12)

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY 25 Budget VS FY 26 Budget	Final Supplemental Bud FY 25-26
011X Salaries	2,759,449	2,959,802	3,686,250	3,794,524	3,758,462	(149,926)	3,644,598
01XX Supplemental Pay & Stipends	36,566	29,486	41,246	180,599	43,086	(68,499)	112,100
02XX Employee Benefits	1,109,722	1,159,663	1,458,463	1,576,899	1,460,026	(4,085)	1,572,814
03XX Professional Services	74,230	62,912		675,600	557,377	(5,718)	669,882
04XX Property Services				500		(500)	
05XX Other Services	150,010	184,285	239,923	198,482	309,369	99,493	297,975
06XX Supplies & Materials	18,789	24,238	21,606	21,200	18,999	21,300	42,500
07XX Equipment	1,559	11,551	6,973	4,750	8,114	11,684	16,434
08XX Other Objects	31,999	1,667	6,682	55,650	57,341	(49,750)	5,900
09XX Other Uses					0	0	
Total Special Education	4,182,324	4,433,604	5,461,143	6,508,204	6,212,774	(146,001)	6,362,203

Staff FTE:

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	Supplemental Budget FY 25-26
1XX Administrators	1.00	2.00	2.00	2.00	2.00	0.00
2XX Teachers (Licensed)	32.00	23.00	30.00	30.00	30.00	15.00
3XX Non-Teaching Professionals					1.00	1.00
4XX Classified - Instructional	45.00	37.00	40.00	45.00	45.00	12.00
5XX Classified - School Admin					1.00	1.00
6XX Classified - Maint, Oper & Trans	1.00		1.00	1.00	1.00	-1.00
Total FTE	79.00	62.00	73.00	78.00	80.00	28.00
						106.00

Morgan County School District RE-3**Final Supplemental Budget****General Fund Detail Budgets****FY 2025/26****Program:** 13 Instruction - Career & Technical Education (CTE)**Program Budget Manager:****Program Description:**

This budget is used for students in state approved vocational programs operating in secondary schools. Expenditures made from this program are eligible for reimbursement from the Colorado Vocational Act at a rate of approximately 30%. The reimbursement revenue is a state categorical funding element from the Colorado public school finance act of 1994 and is listed in the General Fund under state revenues.

Career & Technical Education (13)

011X	Salaries
01XX	Supplemental Pay & Stipends
02XX	Employee Benefits
03XX	Professional Services
04XX	Property Services
05XX	Other Services
06XX	Supplies & Materials
07XX	Equipment
08XX	Other Objects
09XX	Other Uses
Total Career & Technical Education	

Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24
379,883	407,578	423,731
324	10,428	
153,653	167,447	174,937
69,623	110,420	140,097
14,395	9,932	17,399
955	5,434	2,599
154	272	538
618,987	711,511	759,301

Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Final Supplemental Budget FY 25-26
409,125	420,110	2,492	411,617
31,768	1,227	(30,768)	1,000
179,183	172,402	(15,313)	163,870
		0	
		0	
114,298	131,458	104,602	218,900
14,250	16,234	(1,470)	12,780
2,200	3,500	(700)	1,500
550	70	(450)	100
	0	0	
751,374	745,001	58,393	809,767

Staff FTE:

1XX	Administrators
2XX	Teachers (Licensed)
3XX	Non-Teaching Professionals
4XX	Classified - Instructional
5XX	Classified - School Admin
6XX	Classified - Maint, Oper & Trans
Total FTE	

Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24
6.00	7.00	
6.00	7.00	0.00

Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Supplemental Budget FY 25-26
	0.00	0.00	
7.00	7.00	0.00	7.00
	0.00	0.00	
	0.00	0.00	
	0.00	0.00	
	0.00	0.00	
7.00	7.00	0.00	7.00

Morgan County School District RE-3

Final Supplemental Budget

General Fund Detail Budgets

FY 2025/26

Program: 14 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.

Co-Curricular Instruction (14)

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24
011X Salaries			
01XX Supplemental Pay & Stipends	307,295	332,258	348,334
02XX Employee Benefits	62,097	76,960	78,247
03XX Professional Services			
04XX Property Services			
05XX Other Services	308	318	324
06XX Supplies & Materials	913	383	140
07XX Equipment			
08XX Other Objects			
09XX Other Uses			
Total Co-Curricular Instruction	370,613	409,919	427,045

Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	inal Supplemental Bud FY 25-26
		0	
379,372	406,785	102,337	481,709
86,686	89,184	21,959	108,645
		0	
		0	
300	293	4,415	4,715
	3,119	0	
	0	0	
	0	0	
	0	0	
466,358	499,381	128,711	595,069

Staff FTE:

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24
1XX Administrators			
2XX Teachers (Licensed)			
3XX Non-Teaching Professionals			
4XX Classified - Instructional			
5XX Classified - School Admin			
6XX Classified - Maint, Oper & Trans			
Total FTE	0.00	0.00	0.00

Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Supplemental Budget FY 25-26
	0.00	0.00	
	0.00	0.00	
	0.00	0.00	
	0.00	0.00	
	0.00	0.00	
	0.00	0.00	
0.00	0.00	0.00	0.00

Morgan County School District RE-3

Final Supplemental Budget

General Fund Detail Budgets

FY 2025/26

Program: 19 Other Education

Program Budget Manager:

Program Description:

Expenses for Students outside of our District

Other Education (19)

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Final Supplemental Budget FY 25-26
011X Salaries					0	0	
01XX Supplemental Pay & Stipends			0		0	0	
02XX Employee Benefits			0		0	0	
03XX Professional Services					0	0	
04XX Property Services						0	
05XX Other Services	8,370	17,505	7,820	4,000	8,183	(4,000)	0
06XX Supplies & Materials			0			0	
07XX Equipment						0	
08XX Other Objects	29,369	44,722	43,111	54,000	54,458	26,000	80,000
09XX Other Uses					0	0	
Total Co-Curricular Instruction	37,739	62,227	50,931	58,000	62,641	22,000	80,000

Staff FTE:

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Supplemental Budget FY 25-26
1XX Administrators					0.00	0.00	
2XX Teachers (Licensed)					0.00	0.00	
3XX Non-Teaching Professionals					0.00	0.00	
4XX Classified - Instructional					0.00	0.00	
5XX Classified - School Admin					0.00	0.00	
6XX Classified - Maint, Oper & Trans					0.00	0.00	
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Morgan County School District RE-3

Final Supplemental Budget

General Fund Detail Budgets

FY 2025/26

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.

Student Support Services (21)

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Final Supplemental Bud FY 25-26
011X Salaries	738,852	790,424	983,316	1,280,657	1,266,911	(99,543)	1,181,114
01XX Supplemental Pay & Stipends	3,326	9,532	4,374	6,250	8,976	61,496	67,746
02XX Employee Benefits	275,131	282,175	369,501	459,771	472,630	7,069	466,840
03XX Professional Services		101,091	75		500	500	500
04XX Property Services	95					0	
05XX Other Services	4,320	2,021	18,084	8,775	5,005	1,000	9,775
06XX Supplies & Materials	6,940	12,139	24,487	16,800	11,437	39,925	56,725
07XX Equipment	802					0	
08XX Other Objects	776	411	1,544	1,250	1,878	(835)	415
09XX Other Uses						0	
Total Student Support Services	1,030,242	1,197,793	1,401,381	1,773,503	1,767,337	9,612	1,783,115

Staff FTE:

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Supplemental Budget FY 25-26
1XX Administrators						0.00	
2XX Teachers (Licensed)	6.00	6.00		17.00	18.00	1.00	18.00
3XX Non-Teaching Professionals	1.00			1.00	2.00	1.00	2.00
4XX Classified - Instructional	4.00	2.50		5.00	1.00	-4.00	1.00
5XX Classified - School Admin	5.00	5.00		3.00	3.00	3.00	6.00
6XX Classified - Maint, Oper & Trans						0.00	
Total FTE	16.00	13.50	0.00	26.00	24.00	1.00	27.00

Morgan County School District RE-3

Final Supplemental Budget

General Fund Detail Budgets

FY 2025/26

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.

Instruct Support Services (22)

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Final Supplemental Bud FY 25-26
011X Salaries	710,402	970,090	1,128,297	1,166,964	1,083,003	188,125	1,355,089
01XX Supplemental Pay & Stipends	54,685	88,775	98,859	19,028	91,318	(19,028)	
02XX Employee Benefits	289,816	398,029	446,723	412,199	402,835	28,394	440,593
03XX Professional Services	112,073	166,492	211,059	100,719	130,000	37,481	138,200
04XX Property Services	6,501	630				0	
05XX Other Services	7,498	27,337	27,021	67,550	84,054	(44,010)	23,540
06XX Supplies & Materials	356,873	1,398,386	584,303	411,779	475,294	240,514	652,293
07XX Equipment	652,536	65,557	(4,760)	5,500	9,278	(4,500)	1,000
08XX Other Objects	22,624	15,471	10,022	20,360	7,385	(101,595)	(81,235)
09XX Other Uses						0	
Total Student Support Services	2,213,008	3,130,767	2,501,524	2,204,099	2,283,167	325,380	2,529,479
					79,068		

Staff FTE:

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Supplemental Budget FY 25-26
1XX Administrators	1.00	1.00	1.00	1.00	1.00	0.00	1.00
2XX Teachers (Licensed)	7.00	8.00	8.00	8.00	8.00	-1.00	7.00
3XX Non-Teaching Professionals		1.00	4.00	4.00	4.00	-1.00	3.00
4XX Classified - Instructional	6.00	4.00	3.00	3.00	3.00	2.00	5.00
5XX Classified - School Admin	1.00	1.00	1.00	1.00	1.00	0.00	1.00
6XX Classified - Maint, Oper & Trans						0.00	
Total FTE	15.00	15.00	17.00	17.00	17.00	0.00	17.00

Morgan County School District RE-3

Final Supplemental Budget

General Fund Detail Budgets

FY 2025/26

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 FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Final Supplemental Budget FY 25-26
General Administration (23)							
011X Salaries	194,901	249,928	329,643	282,479	277,347	(10,019)	272,460
01XX Supplemental Pay & Stipends	1,400	945	1,951	600	2,355	35,950	36,550
02XX Employee Benefits	84,460	93,609	104,322	110,173	105,242	1,581	111,754
03XX Professional Services	135,624	136,347	218,700	243,500	50,000	(62,750)	180,750
04XX Property Services						0	
05XX Other Services	31,538	44,559	50,752	46,105	36,062	(8,955)	37,150
06XX Supplies & Materials	12,197	21,663	10,613	17,550	37,884	(4,250)	13,300
07XX Equipment		1,732	33,529	3,000	600	(1,750)	1,250
08XX Other Objects	30,166	21,299		25,900	25,900	4,250	30,150
09XX Other Uses						0	
Total General Administration	490,286	570,082	749,510	729,307	535,390	(45,943)	683,364

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Supplemental Budget FY 25-26
Staff FTE:							
1XX Administrators	1.00	1.00	1.00	1.00	1.00	0.00	1.00
2XX Teachers (Licensed)						0.00	
3XX Non-Teaching Professionals	1.00	1.00	1.00	1.00	1.00	0.00	1.00
4XX Classified - Instructional						0.00	
5XX Classified - School Admin						0.00	
6XX Classified - Maint, Oper & Trans						0.00	
Total FTE	2.00	2.00	2.00	2.00	2.00	0.00	2.00

Morgan County School District RE-3

Final Supplemental Budget

General Fund Detail Budgets

FY 2025/26

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 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Final Supplemental Bud FY 25-26
011X Salaries	1,551,618	1,648,205	1,802,227	1,858,824	1,882,776	85,739	1,944,563
01XX Supplemental Pay & Stipends	68,673	70,204	91,636	39,414	59,824	7,614	47,028
02XX Employee Benefits	551,035	626,827	698,324	670,109	726,636	55,048	725,157
03XX Professional Services						0	
04XX Property Services						0	
05XX Other Services	13,951	22,103	27,961	40,475	36,524	3,855	44,330
06XX Supplies & Materials	13,516	12,125	18,457	25,230	20,303	7,978	33,208
07XX Equipment	3,623	2,816	2,378	7,250	4,700	(1,525)	5,725
08XX Other Objects	7,938	7,295		10,630	10,000	2,927	13,557
09XX Other Uses						0	
Total Instruction	2,210,354	2,389,575	2,640,983	2,651,932	2,740,763	161,636	2,813,568

Staff FTE:

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Supplemental Budget FY 25-26
1XX Administrators	13.00	13.00	14.00	15.00	15.00	0.00	15.00
2XX Teachers (Licensed)						0.00	
3XX Non-Teaching Professionals				1.00	1.00	0.00	1.00
4XX Classified - Instructional						0.00	
5XX Classified - School Admin	16.00	14.00	14.00	15.00	15.00	0.00	15.00
6XX Classified - Maint, Oper & Trans						0.00	
Total FTE	29.00	27.00	28.00	31.00	31.00	0.00	31.00

Morgan County School District RE-3

Final Supplemental Budget

General Fund Detail Budgets

FY 2025/26

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 FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Final Supplemental Budget FY 25-26
Business Services (25)							
011X Salaries	433,171	391,592	444,652	505,790	493,448	(52,243)	453,547
01XX Supplemental Pay & Stipends	1,800	300	1,800	1,500	3,070	(200)	1,300
02XX Employee Benefits	165,897	163,421	175,408	182,258	191,037	(4,042)	178,216
03XX Professional Services	148,569	117,906	184,831	251,200	251,990	(59,378)	191,822
04XX Property Services	20,804	17,645	9,286	6,000	7,242	5,500	11,500
05XX Other Services	13,401	10,600	21,576	28,200	28,200	(2,700)	25,500
06XX Supplies & Materials	76,232	39,394	22,663	53,200	42,700	(12,284)	40,916
07XX Equipment	1,951	8,157	6,952	10,225	6,996	(5,225)	5,000
08XX Other Objects	(42,394)	(40,297)	(35,390)	(27,750)	(27,999)	(750)	(28,500)
09XX Other Uses						0	
Total Business Services	819,431	708,718	831,778	1,010,623	996,684	(131,322)	879,301

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Supplemental Budget FY 25-26
Staff FTE:							
1XX Administrators	1.00	1.00	1.00	1.00	1.00	0.00	1.00
2XX Teachers (Licensed)						0.00	
3XX Non-Teaching Professionals						0.00	
4XX Classified - Instructional						0.00	
5XX Classified - School Admin	5.00	4.00	4.00	5.00	5.00	0.00	5.00
6XX Classified - Maint, Oper & Trans	2.00	1.00	1.00	2.00	2.00	0.00	2.00
Total FTE	8.00	6.00	6.00	8.00	8.00	0.00	8.00

Morgan County School District RE-3

Final Supplemental Budget

General Fund Detail Budgets

FY 2025/26

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.

Maintenance & Operations (26)

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24
011X Salaries	1,655,145	1,684,377	1,900,914
01XX Supplemental Pay & Stipends	8,707	8,671	8,189
02XX Employee Benefits	676,571	735,851	773,857
03XX Professional Services	583		16,860
04XX Property Services	343,466	421,420	434,654
05XX Other Services	35,224	22,411	26,071
06XX Supplies & Materials	752,158	893,765	840,547
07XX Equipment	50,655	37,673	110,078
08XX Other Objects	684	648	992
09XX Other Uses			
Total Maintenance & Operations	3,523,193	3,804,816	4,112,162

Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Final Supplemental Bud FY 25-26
2,031,131	1,916,789	(277,969)	1,753,162
14,975	14,250	204,507	219,482
850,939	801,947	(10,021)	840,918
		16,127	16,127
535,900	480,900	(118,256)	417,644
21,800	21,045	(2,075)	19,725
846,690	788,402	48,810	895,500
43,000	47,733	1,273,915	1,316,915
1,705	500	(700)	1,005
		0	
4,346,140	4,071,566	1,134,337	5,480,477

Staff FTE:

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24
1XX Administrators	1.00	1.00	1.00
2XX Teachers (Licensed)			
3XX Non-Teaching Professionals			
4XX Classified - Instructional			
5XX Classified - School Admin	1.00	1.00	1.00
6XX Classified - Maint, Oper & Trans	45.00	49.50	49.00
Total FTE	47.00	51.50	51.00

Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Supplemental Budget FY 25-26
1.00	1.00	0.00	1.00
		0.00	
		0.00	
		0.00	
1.00	1.00	0.00	1.00
48.00	44.00	-5.00	43.00
50.00	46.00	-5.00	45.00

Morgan County School District RE-3

Final Supplemental Budget

General Fund Detail Budgets

FY 2025/26

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.

Transportation (27)

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Final Supplemental Budget FY 25-26
011X Salaries	495,778	498,562	595,675	726,185	729,605	(21,957)	704,228
01XX Supplemental Pay & Stipends	47,827	51,082	85,969		66,859	99,622	99,622
02XX Employee Benefits	248,973	240,794	282,097	309,025	352,890	75,875	384,900
03XX Professional Services	10,114	4,153	21,247	1,075	24	(1,050)	25
04XX Property Services	16,002	21,434		33,000	44,466	21,500	54,500
05XX Other Services	9,212	19,701	70,029	59,225	39,886	(22,025)	37,200
06XX Supplies & Materials	157,388	172,589	154,237	138,000	156,531	(4,000)	134,000
07XX Equipment	6,781	6,076	6,984	5,000	10,000	0	5,000
08XX Other Objects	(82,543)	(79,203)	(78,931)	(62,000)	(48,546)	1,500	(60,500)
09XX Other Uses						0	
Total Transportation	909,532	935,188	1,137,307	1,209,510	1,351,715	149,465	1,358,975

Staff FTE:

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Supplemental Budget FY 25-26
1XX Administrators	1.00	1.00	1.00	1.00	1.00	0.00	1.00
2XX Teachers (Licensed)						0.00	
3XX Non-Teaching Professionals						0.00	
4XX Classified - Instructional	2.00	1.00	1.00	1.00	1.00	0.00	1.00
5XX Classified - School Admin	2.00	1.00	1.00	1.00	1.00	0.00	1.00
6XX Classified - Maint, Oper & Trans	16.00	14.00	15.00	15.00	16.00	1.00	16.00
Total FTE	21.00	17.00	18.00	18.00	19.00	1.00	19.00

Morgan County School District RE-3

Final Supplemental Budget

General Fund Detail Budgets

FY 2025/26

Program: 2800

Central Services/Human Resources

Program Budget Manager:

Program Description:

The Central Services program series typically account for the expenditures related to Human Resources and Information Technology. This includes the staffing, software costs and any other costs related to employee hiring, evaluation and dismissal. The Information Technology (IT) expenses are currently not accounted for in this program but foreseeably will in the future.

Central Services (28)

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24
011X Salaries	491,961	502,864	627,066
01XX Supplemental Pay & Stipends	45,143	64,716	65,325
02XX Employee Benefits	171,404	193,248	225,454
03XX Professional Services	60,823	174,921	178,599
04XX Property Services	46,461	136,204	175,609
05XX Other Services	75,685	168,125	209,415
06XX Supplies & Materials	79,076	155,407	195,672
07XX Equipment	42,187	139,132	917,083
08XX Other Objects	3,473	1,685	1,486
09XX Other Uses			
Total Central Services	1,016,213	1,536,302	2,595,709

Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	inal Supplemental Budget FY 25-26
693,837	631,024	(19,885)	673,952
	21,915	2,750	2,750
243,109	220,595	(11,125)	231,984
192,100	96,260	(59,200)	132,900
160,000	160,000	(30,000)	130,000
226,950	226,950	(28,200)	198,750
221,400	221,400	(77,300)	144,100
2,305,808	2,305,808	(1,606,108)	699,700
1,800	1,800	1,650	3,450
		0	
4,045,004	3,885,752	(1,827,418)	2,217,586

Staff FTE:

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24
1XX Administrators	2.00	2.00	2.00
2XX Teachers (Licensed)			
3XX Non-Teaching Professionals			
4XX Classified - Instructional			
5XX Classified - School Admin			
6XX Classified - Maint, Oper & Trans	5.00	5.00	5.00
Total FTE	7.00	7.00	7.00

Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Supplemental Budget FY 25-26
2.00	2.00	1.00	3.00
		0.00	
		0.00	
		0.00	
		0.00	
6.00	6.50	0.50	6.50
8.00	8.50	1.50	9.50

Morgan County School District RE-3

Final Supplemental Budget

General Fund Detail Budgets

FY 2025/26

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 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Final Supplemental Budget FY 25-26
Community Services (33)							
011X Salaries	50,433	53,654	59,724	61,500	61,831	20,449	81,949
01XX Supplemental Pay & Stipends	345	1,923		829	126	(829)	
02XX Employee Benefits	21,015	23,649	23,669	25,040	19,184	(4,038)	21,002
03XX Professional Services						5,000	5,000
04XX Property Services						0	
05XX Other Services	580		270,529		28,450	0	
06XX Supplies & Materials			80			0	
07XX Equipment		402				0	
08XX Other Objects		482	68			0	
09XX Other Uses						0	
Total Community Services	72,373	80,110	354,070	87,369	109,591	20,582	107,951

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Supplemental Budget FY 25-26
Staff FTE:							
1XX Administrators						0.00	
2XX Teachers (Licensed)						0.00	
3XX Non-Teaching Professionals	1.00	1.00	1.00	1.00	1.00	0.00	1.00
4XX Classified - Instructional						0.00	
5XX Classified - School Admin						0.00	
6XX Classified - Maint, Oper & Trans						0.00	
Total FTE	1.00	1.00	1.00	1.00	1.00	0.00	1.00

Morgan County School District RE-3

Final Supplemental Budget

General Fund Detail Budgets

FY 2025/26

Program: 4000 & 5000

Property Services & Other Uses

Program Budget Manager:

Program Description:

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

Property Services (40)

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24
011X Salaries	298		
01XX Supplemental Pay & Stipends	0		
02XX Employee Benefits	66		
03XX Professional Services	136,484	8,000	56,536
04XX Property Services			
05XX Other Services	6,324		
06XX Supplies & Materials	531		
07XX Equipment	22,657		3,412,053
08XX Other Objects	100,584	2,916	215,874
09XX Other Uses	275,000	604,619	
Total Property Services	541,944	615,535	3,684,463

Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Final Supplemental Budget FY 25-26
		0	
		0	
		0	
		0	
		0	
		0	
4,050,127	1,641,346	(3,059,322)	990,805
144,883	144,883	29,181	174,064
342,259	342,259	42,489	384,748
4,537,269	2,128,488	(2,987,652)	1,549,617

Staff FTE:

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24
1XX Administrators			
2XX Teachers (Licensed)			
3XX Non-Teaching Professionals			
4XX Classified - Instructional			
5XX Classified - School Admin			
6XX Classified - Maint, Oper & Trans			
Total FTE	0.00	0.00	0.00

Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Supplemental Budget FY 25-26
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
0.00	0.00	0.00	0.00

Morgan County School District RE-3

Final Supplemental Budget

Mill Levy Fund (13)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	al Supplemental Budg FY 25-26
Beginning Fund Balance							
Fund Balance	777,332	643,874	702,595	417,358	417,358	19,483	436,841
Total Beginning Fund Balance	777,332	643,874	702,595	417,358	417,358	19,483	436,841
Revenues							
1XXX Local Revenue	549,875	545,364	547,899	550,000	525,000	(10,000)	540,000
3XXX State Revenue							
4XXX Federal Revenue							
Interest	2782	16,328	21,426	21,000	8,000	(500)	20,500
5210 Transfers							
Total Revenues	552,657	561,692	569,325	571,000	533,000	(10,500)	560,500
Total Resources Available	1,329,989	1,205,566	1,271,920	988,358	950,358	8,983	997,341
Expenditures							
011X Salaries		20,142	27,559	32,000	24,476	(32,000)	0
02XX Employee Benefits		5,352	6,297	7,312	5,593	(7,312)	0
03XX Professional Services	74,171	11,260	15,789	25,500	22,733	(2,500)	23,000
04XX Property Services	388,117	369,880	319,715	352,515	250,000	14,220	366,735
05XX Other Services						75,000	75,000
06XX Supplies & Materials	12,773	18,018	13,080	3,500	17,500	15,000	18,500
07XX Equipment	211,054	78,319	472,122	228,960	277,302	(180,565)	48,395
08XX Other Objects						0	
09XX Other Uses						0	
Total Expenditures	686,115	502,971	854,562	649,787	597,604	(118,156)	531,631
Surplus/(Deficit)	(133,458)	58,721	(285,237)	(78,787)	(64,604)	107,656	28,869
Fund Balances							
Fund Balance	643,874	702,595	417,358	338,571	352,754	127,139	465,710
Total Ending Fund Balance	643,874	702,595	417,358	338,571	352,754	127,139	465,710

Total Appropriation(Ending Fund Balance + Expense)

988,358

997,341

Morgan County School District RE-3

Final Budget
Daycare Fund (14)
FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY24 Budget v FY25 Budget	Proposed Budget FY 25-26
Beginning Fund Balance							
6724 CPP Reserve						0	0
6760 Assigned Fund Balance	200,325	10,076	154,216	111,811	111,811		119,579
Total Beginning Fund Balance	200,325	10,076	154,216	111,811	111,811	0	119,579
Revenues							
1324 Tuition	253,905	426,270	255,750	194,796	195,000	204	195,000
1510 Interest Income		372	7	7	7	8	15
1990 Misc. Revenue					117	0	
3010-3897 UPK Revenue			55,970	51,357	136,378	58,643	110,000
Other Revenue - Federal	100,145	96,974	95,079	86,815	67,025	(21,815)	65,000
Other Revenue				59,870	64,019	(5,870)	54,000
Other Revenue						0	
Other Revenue						0	
5210 Transfers From General Fund	0	60,000	75,000	165,000	75,000	(125,000)	40,000
1XXX Other Revenue	0		39,259				
Total Revenues	354,050	583,616	521,065	557,845	537,546	(93,830)	464,015
Total Resources Available	554,375	593,692	675,281	669,656	649,357	(93,830)	583,594
Daycare Expenditures							
011X Salaries	381,504	280,218	398,363	393,639	395,286	(12,578)	381,061
01XX Temp Salaries						0	
02XX Employee Benefits	143,983	117,839	149,474	145,800	156,211	9,634	155,434
03XX Purchased Services	120	612	925	50		(50)	0
04XX Purch Property Services		119		0		0	0
05XX Other Purch Svcs	150	397	(129)	400	675	(300)	100
06XX Supplies & Materials	10,163	12,228	8,963	8,450	5,800	0	8,450
07XX Equipment & Technology	0	19,608	107	11,210	2,000	(10,710)	500
08XX Other & Indirect Expenses	8,379	8,455	5,767	5,010	5,000	(1,445)	3,565
09XX Other Uses/Contingency							
Total Expenditures	544,299	439,476	563,470	564,559	564,972	(15,448)	549,111
Surplus/(Deficit)	(190,249)	144,140	(42,405)	(6,714)	(27,426)	(78,382)	(85,096)
Fund Balances							
6724 CPP Reserve	0	0	0	0		0	0
6725 UPK Reserve				0		0	0
6760 Assigned Fund Balance	10,076	154,216	111,811	105,097	84,385	(70,614)	34,483
Total Ending Fund Balance	10,076	154,216	111,811	105,097	84,385	(70,614)	34,483

Total Appropriation(Ending Fund Balance + Expense)

669,656

583,594

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY 24-25 Budget v FY 25-26 Budget	Proposed Budget FY 25-26
Staff FTE:							
1XX Administrators						0.00	
2XX Teachers (Licensed)	5.00	3.00	3.00	6.00	2.00	-4.00	2.00
3XX Non-Teaching Professionals					2.00	2.00	2.00
4XX Classified - Instructional	10.00	11.00	9.00	10.00	12.00	2.00	12.00
5XX Classified - School Admin						0.00	
6XX Classified - Maint, Oper & Trans						0.00	
Total FTE	15.00	14.00	12.00	16.00	16.00	0.00	16.00

Morgan County School District RE-3

Final Supplemental Budget

Capital Reserve Fund (17)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Final Supplemental Budg FY 25-26
Beginning Fund Balance							
Fund Balance	837,613	746,176	624,415	799,940	799,940	(2,964)	796,976
Total Beginning Fund Balance	837,613	746,176	624,415	799,940	799,940	(2,964)	796,976
Revenues							
1XXX Local Revenue	31,812	85,378	10,587		0	1,600	1,600
3XXX State Revenue	3				0	0	
4XXX Federal Revenue			12,293		0	0	
5210 General Fund Allocation	519,000	519,000	519,000	519,000	519,000	0	519,000
Total Revenues	550,815	604,378	541,880	519,000	519,000	1,600	520,600
Total Resources Available	1,388,428	1,350,554	1,166,295	1,318,940	1,318,940	(1,364)	1,317,576
Expenditures							
011X Salaries					0	0	
02XX Employee Benefits					0	0	
03XX Professional Services					0	0	
04XX Property Services	9,153	47,806			0	0	
05XX Other Services					0	0	
06XX Supplies & Materials					0	0	
07XX Equipment	633,099	678,333	366,355	543,547	543,547	(279,820)	263,727
08XX Other Objects					59,237	59,237	59,237
09XX Other Uses					197,636	197,636	197,636
Total Expenditures	642,252	726,139	366,355	543,547	800,420	(22,947)	520,600
Surplus/(Deficit)	(91,437)	(121,761)	175,525	(24,547)	(281,420)	24,547	0
Fund Balances							
Fund Balance	746,176	624,415	799,940	775,393	518,520	21,583	796,976
Total Ending Fund Balance	746,176	624,415	799,940	775,393	518,520	21,583	796,976

Total Appropriation(Ending Fund Balance + Expense)

\$1,318,940

\$1,317,576

Staff FTE:

1XX Administrators				0.00	0.00
2XX Teachers (Licensed)				0.00	0.00
3XX Non-Teaching Professionals				0.00	0.00
4XX Classified - Instructional				0.00	0.00
5XX Classified - School Admin				0.00	0.00
6XX Classified - Maint, Oper & Trans				0.00	0.00
Total FTE	0.00	0.00	0.00	0.00	0.00

Morgan County School District RE-3

Final Supplemental Budget

Insurance Reserve Fund (18)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	al Supplemental Budge FY 25-26
Beginning Fund Balance							
Fund Balance	303,207	308,484	338,368	2,076,070	2,076,070	(1,431,200)	644,870
Total Beginning Fund Balance	303,207	308,484	338,368	2,076,070	2,076,070	(1,431,200)	644,870
Revenues							
1985 Insurance Claim Revenue	3,376	13,342	1,649,466	0	0	1,508,863	1,508,863
1990 Other Local Revenue	78	1,310	1,916	1,500	22,307	5,000	6,500
5210 Allocations From General Fund	800,000	900,000	1,008,000	1,050,000	900,000	(250,000)	800,000
Total Revenues	803,454	914,652	2,659,382	1,051,500	922,307	1,263,863	2,315,363
Total Resources Available	1,106,661	1,223,136	2,997,750	3,127,570	2,998,377	(167,337)	2,960,233
Expenditures							
011X Salaries						0	
02XX Employee Benefits						0	
03XX Professional Services						0	
04XX Property Services						1,645,446	1,645,446
05XX Other Services	798,177	884,768	921,681	1,042,317	1,035,000	152,683	1,195,000
06XX Supplies & Materials						0	
07XX Equipment						0	
08XX Other Objects						0	
09XX Other Uses						0	
Total Expenditures	798,177	884,768	921,681	1,042,317	1,035,000	1,798,129	2,840,446
Surplus/(Deficit)	5,277	29,884	1,737,701	9,183	(112,693)	(534,266)	(525,083)
Fund Balances							
Fund Balance	308,484	338,368	2,076,069	2,085,253	1,963,377	(1,965,466)	119,787
Total Ending Fund Balance	308,484	338,368	2,076,069	2,085,253	1,963,377	(1,965,466)	119,787
Total Appropriation(Ending Fund Balance + Expense)				3,127,570			2,960,233

Morgan County School District RE-3

Final Supplemental Budget

Preschool Fund (19)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	al Supplemental Bud FY 25-26
Beginning Fund Balance							
6724 CPP Reserve						0	
6725 UPK Reserve						0	
6760 Assigned Fund Balance	70,922	153,758	(18,440)	164,731	126,766	66,652	231,383
Total Beginning Fund Balance	70,922	153,758	(18,440)	164,731	126,766	66,652	231,383
Revenues							
1324 Tuition				0	0	0	0
1510 Interest Income			69	75	0	25	100
1990 Misc. Revenue		1,756		30,250	0	(30,250)	0
3010-3897 UPK Revenue			973,796	789,000	778,455	1,000	790,000
Other Revenue	66,865	53,492	30,295	30,250	29,203	(250)	30,000
Other Revenue							0
Other Revenue							0
Other Revenue							0
5210 Transfers From General Fund	592,290	710,525					0
1XXX Other Revenue	161						0
Total Revenues	659,316	765,773	1,004,160	849,575	807,658	(29,475)	820,100
Total Resources Available	730,238	919,531	985,720	1,014,306	934,424	37,177	1,051,483
Preschool Expenditures							
011X Salaries	340,069	496,618	560,080	606,734	510,878	41,294	648,028
01XX Stipends				5,990	5,078	(5,990)	
02XX Employee Benefits	170,369	222,380	234,964	252,541	211,503	15,981	268,522
03XX Purchased Services	646	(145)				0	
04XX Purch Property Services						0	
05XX Other Purch Svcs	21,043	164,318				0	
06XX Supplies & Materials	22,130	14,244	20,583	16,500	9,529	(6,513)	9,988
07XX Equipment & Technology	5,227	33,328	3,250	3,500	1,976	(3,192)	308
08XX Other & Indirect Expenses	17,626	7,228	2,112	2,275	1,507	44	2,319
09XX Other Uses/Contingency						0	
Total Expenditures	577,110	937,971	820,989	887,540	740,471	41,625	929,165
Surplus/(Deficit)	82,206	(172,198)	183,171	(37,965)	67,187	(71,100)	(109,065)
Fund Balances							
6724 CPP Reserve	0	0	0	0	0	0	0
6725 UPK Reserve				0	0	0	0
6760 Assigned Fund Balance	153,758	(18,440)	164,731	126,766	193,953	(4,448)	122,318
Total Ending Fund Balance	153,758	(18,440)	164,731	126,766	193,953	(4,448)	122,318

Total Appropriation(Ending Fund Balance + Expense)

1,014,306

1,051,483

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forcasst FY 24-25	FY 25Budget v FY 26 Budget	Proposed Budget FY 25-26
Staff FTE:							
1XX Administrators						0.00	
2XX Teachers (Licensed)	5.00	3.00	8.00	8.00	8.00	1.00	9.00
3XX Non-Teaching Professionals						0.00	
4XX Classified - Instructional	10.00	11.00	10.00	11.00	11.00	-1.00	10.00
5XX Classified - School Admin						0.00	
6XX Classified - Maint, Oper & Trans						0.00	
Total FTE	15.00	14.00	18.00	19.00	19.00	0.00	19.00

Morgan County School District RE-3

Final Supplemental Budget

Food Service Fund (21)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26ial Supplemental Budge Budget	FY 25-26
Beginning Fund Balance							
Unspendable (Inventory)	29,303	66,855	66,855	29,303	29,303	79,839	109,142
Restricted Fund Balance	689,666	930,250	731,748	589,501	589,501	17,229	606,730
Total Beginning Fund Balance	718,969	997,105	798,603	618,804	618,804	97,068	715,872
Revenues							
1XXX Local Revenue	29,534	355,574	92,615	30,000	367,056	28,700	58,700
3XXX State Revenue	14,835	34,349	535,488	515,000	33,458	(176,401)	338,599
4XXX Federal Revenue	2,205,581	1,662,594	1,923,451	2,035,000	2,255,368	809,131	2,844,131
5210 Allocation from General Fund						0	
Total Revenues	2,249,950	2,052,517	2,551,554	2,580,000	2,655,882	661,430	3,241,430
Total Resources Available	2,968,919	3,049,622	3,350,157	3,198,804	3,274,686	758,498	3,957,302
Expenditures							
011X Salaries	649,384	703,270	820,083	741,515	863,145	171,450	912,965
02XX Employee Benefits	313,155	337,007	368,801	365,606	374,850	(2,560)	363,046
03XX Professional Services	2,961	4,117	5,793	9,010	7,000	3,500	12,510
04XX Property Services	1,238	34,790	23,130	20,000	34,170	15,170	35,170
05XX Other Services	4,238	2,126	3,427	2,050	349	200	2,250
06XX Supplies & Materials	1,020,313	1,062,294	1,457,547	1,398,000	1,495,845	310,400	1,708,400
07XX Equipment	10,069	125,689	66,154	117,500	106,067	105,300	222,800
08XX Other Objects	(29,543)	(18,274)	(13,582)	(24,732)	(8,033)	11,587	(13,145)
09XX Other Uses						0	
Total Expenditures	1,971,815	2,251,019	2,731,353	2,628,949	2,873,394	615,047	3,243,996
Surplus/(Deficit)	278,135	(198,502)	(179,799)	(48,949)	(217,512)	46,383	(2,566)
Fund Balances							
Unspendable (Inventory)	29,303	66,855	66,855	29,303	29,303	79,839	109,142
Restricted Fund Balance	967,801	731,748	551,949	540,552	371,989	63,612	604,164
Total Fund Balance	997,104	798,603	618,804	569,855	401,292	143,451	713,306
Total Appropriation(Ending Fund Balance + Expense)				3,198,804			3,957,302

Staff FTE:	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	FY 24-25 Budget	FY 24-25 Forecast	FY 24-25 Budget v FY 25-26 Budget	Proposed Budget FY 25-26
1XX Administrators	1.00	1.00	1.00	1.00	1.00	0.00	1.00
2XX Teachers (Licensed)						0.00	
3XX Non-Teaching Professionals						0.00	
4XX Classified - Instructional						0.00	
5XX Classified - School Admin						0.00	
6XX Classified - Maint, Oper & Trans	32.00	32.00	32.00	31.00	43.00	12.00	43.00
Total FTE	33.00	33.00	33.00	32.00	44.00	12.00	44.00

Morgan County School District RE-3

Final Supplemental Budget

Designated Purpose Grants Fund (22)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	al Supplemental Budget FY 25-26
Beginning Fund Balance							
Other Fund Balance	273,688	303,302	331,983	364,767			373,701
Total Beginning Fund Balance	273,688	303,302	331,983	364,767	0	0	373,701
Revenues							
1XXX Local Revenue	65,318	23,311	51,446	48,071	113,475	18,489	66,560
3XXX State Revenue	777,947	758,477	812,264	618,097	713,342	259,050	877,147
3XXX State Library Grant	4,750	4,719	4,871	5,000	5,000	0	5,000
Total State and Local Revenue	848,015	786,507	868,581	671,168	831,817	277,538	948,706
Federal Revenue							
4010 Title I	461,081	598,034	549,514	651,174	600,000	(44,548)	606,626
4367 Title IIA	96,164	100,647	96,545	169,666	108,500	(30,788)	138,878
4365 Title IIIA			104,331	69,847	14,571	5,422	75,269
4424 Title IVA	49,620	34,484	34,175	52,958	46,520	31,729	84,687
4048 Perkins	23,022	31,459	34,513	39,733	39,733	(1,590)	38,143
4027 Title VIb (Special Education)						0	
4173 IDEA Preschool						0	
Other Federal Grants	233,214	197,405	272,792	863,146	172,914	(295,248)	567,898
Other Federal Grants						0	
Other Federal Grants						0	
Total Federal Funds	863,101	962,029	1,091,870	1,846,524	982,238	(335,023)	1,511,501
5210 Allocation from General Fund	49,589		13,834			0	
Total Revenues	1,760,705	1,748,536	1,974,285	2,517,692	1,814,055	(57,484)	2,460,208
Expenditures							
011X Salaries	1,024,695	925,017	1,088,625	1,023,546	926,027	(127,441)	896,105
02XX Employee Benefits	395,972	350,976	421,126	370,939	377,992	(36,866)	334,073
03XX Professional Services	49,474	170,004	116,304	212,537	144,882	49,911	262,448
04XX Property Services						0	0
05XX Other Services	39,362		63,509	73,699	74,562	71,069	144,768
06XX Supplies & Materials	160,333	238,531	218,153	282,555	160,509	371,945	654,500
07XX Equipment	45,912	10,006	15,032	29,254	33,553	41,880	71,134
08XX Other Objects	15,343	25,321	18,752	525,162	63,629	(427,982)	97,180
09XX Other Uses						0	
Total Expenditures	1,731,091	1,719,855	1,941,501	2,517,692	1,781,154	(57,484)	2,460,208
Surplus/(Deficit)	29,614	28,681	32,784	0	32,901	(0)	(0)
Fund Balances							
Fund Balance	303,302	331,983	364,767	364,767	32,901	8,934	373,701
Total Ending Fund Balance	303,302	331,983	364,767	364,767	32,901	8,934	373,701

Total Appropriation(Ending Fund Balance + Expense)

2,882,459

2,833,909

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	FY 24-25 Budget	FY 24-25 Forecast	FY 24-25 Budget v FY 25-26 Budget	Proposed Budget FY 25-26
Staff FTE:							
1XX Administrators			1.00	1.00	1.00	-1.00	0.00
2XX Teachers (Licensed)	15.00	10.00	8.00	9.00	9.00	0.00	9.00
3XX Non-Teaching Professionals	4.00	3.00	2.00	1.00	1.00	0.00	1.00
4XX Classified - Instructional	1.00	11.50	13.00	13.00	13.00	0.00	13.00
5XX Classified - School Admin						0.00	
6XX Classified - Maint, Oper & Trans						0.00	
Total FTE	20.00	24.50	24.00	24.00	24.00	-1.00	23.00

Morgan County School District RE-3

Final Supplemental Budget

Pupil Activity Fund (23)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	al Supplemental Budg FY 25-26
Beginning Fund Balance							
Fund Balance	626,290	652,164	629,594	625,541	625,541	(49,373)	576,168
Total Beginning Fund Balance	626,290	652,164	629,594	625,541	625,541	(49,373)	576,168
Revenues							
1XXX Local Revenue	509,031	563,769	553,331	531,516	476,474	465,484	997,000
3XXX State Revenue						0	
4XXX Federal Revenue						0	
5210 Allocations from General Fund						0	
Total Revenues	509,031	563,769	553,331	531,516	476,474	465,484	997,000
Total Resources Available	1,135,321	1,215,933	1,182,925	1,157,057	1,102,015	416,111	1,573,168
Expenditures							
011X Salaries						0	
02XX Employee Benefits						0	
03XX Professional Services	36,841	35,314	79,293	77,761	67,404	97,239	175,000
04XX Property Services	1,300	640	0			0	
05XX Other Services	99,921	109,017	107,329	100,102	122,683	(38,602)	61,500
06XX Supplies & Materials	294,050	379,093	308,083	294,580	248,343	460,245	754,825
07XX Equipment	13,563	19,147	26,781	26,781	4,717	(26,781)	0
08XX Other Objects	37,482	43,128	35,898	32,292	33,327	(26,617)	5,675
09XX Other Uses						0	
Total Expenditures	483,157	586,339	557,384	531,516	476,474	465,484	997,000
Surplus/(Deficit)	25,874	(22,570)	(4,053)	0	0	0	0
Fund Balances							
Fund Balance	652,164	629,594	625,541	625,541	625,541	(49,373)	576,168
Ending Fund Balances	652,164	629,594	625,541	625,541	625,541	(49,373)	576,168

Total Appropriation(Ending Fund Balance + Expense)

1,157,057

1,573,168

Morgan County School District RE-3

Final Supplemental Budget

Bond Redemption Fund (31)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget vial Supplemental Budg FY26 Budget	FY 25-26
Beginning Fund Balance							
Fund Balance	2,905,459	2,604,422	2,600,962	2,777,143	2,777,143	81,314	2,858,457
Total Beginning Fund Balance	2,905,459	2,604,422	2,600,962	2,777,143	2,777,143	81,314	2,858,457
Revenues							
1110 Local Property Taxes	2,846,379	2,734,209	2,803,515	2,812,053	2,700,000	(114,714)	2,697,339
1120 Specific Ownership (if Applicable)					0	0	
1140 Delinquent Taxes & Interest	15,760		523		(57)	0	
1141 Abatement				(77,370)	0	77,370	
1500 Interest Income	8,128	48,271	83,622	6,000	71,160	14,000	20,000
1900 Other Local	21	3,231	18		0	0	
Total Revenues	2,870,288	2,785,711	2,887,678	2,740,683	2,771,103	(23,344)	2,717,339
Total Resources Available	5,775,747	5,390,133	5,488,640	5,517,826	5,548,246	57,970	5,575,796
Expenditures							
03XX Professional Services	6,000	6,249	8,000	6,000	7,000	500	6,500
04XX Property Services					0	0	
05XX Other Services					0	0	
06XX Supplies & Materials					0	0	
07XX Equipment					0	0	
08XX Other Objects					0	0	
5100-0830 Debt Service/Interest	620,325	847,922	783,497	749,647	713,915	(98,808)	650,839
09XX Other Uses							
5100-0910 Debt Service/Principal	2,545,000	1,935,000	1,920,000	1,985,000	1,985,000	75,000	2,060,000
Total Expenditures	3,171,325	2,789,171	2,711,497	2,740,647	2,705,915	(23,308)	2,717,339
Surplus/(Deficit)	(301,037)	(3,460)	176,181	36	65,188	(36)	0
Fund Balances							
Fund Balance	2,604,422	2,600,962	2,777,143	2,777,179	2,842,331	81,278	2,858,457
Total Ending Fund Balance	2,604,422	2,600,962	2,777,143	2,777,179	2,842,331	81,278	2,858,457
Total Appropriation(Ending Fund Balance + Expense)				\$5,517,826			\$5,575,796

Morgan County School District RE-3

Final Supplemental Budget

Building Fund (41)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Final Supplemental Budg FY 25-26
Beginning Fund Balance							
Fund Balance	3,580,005	9,142,858	9,485,641	6,090,932	6,090,932	(5,449,012)	641,920
Total Beginning Fund Balance	3,580,005	9,142,858	9,485,641	6,090,932	6,090,932	(5,449,012)	641,920
Revenues							
1XXX Local Revenue	12,950,000					158,837	158,837
3XXX State Revenue	1,870,910			3,487,806	3,487,806	(3,487,806)	
Interest	23,346	368,921	392,386	175,000	175,000		15,000
4XXX Federal Revenue	934,568						
5210 Transfers							69,000
Total Revenues	15,778,824	368,921	392,386	3,662,806	3,662,806	(3,328,969)	242,837
Total Resources Available	19,358,829	9,511,779	9,878,027	9,753,738	9,753,738	(8,777,981)	884,757
Expenditures							
011X Salaries							
02XX Employee Benefits							
03XX Professional Services	186,898						
04XX Property Services							
05XX Other Services							
06XX Supplies & Materials							
07XX Equipment	3,112,462	26,138	3,787,095	9,395,377	9,395,377	(9,153,923)	241,454
08XX Other Objects							
09XX Other Uses	6,916,611						
Total Expenditures	10,215,971	26,138	3,787,095	9,395,377	9,395,377	(9,153,923)	241,454
Surplus/(Deficit)	5,562,853	342,783	(3,394,709)	(5,732,571)	(5,732,571)	5,824,954	1,383
Fund Balances							
Fund Balance	9,142,858	9,485,641	6,090,932	358,361	358,361	375,942	643,303
Total Ending Fund Balance	9,142,858	9,485,641	6,090,932	358,361	358,361	375,942	643,303

Total Appropriation(Ending Fund Balance + Expense)	9,753,738	884,757
--	-----------	---------

Staff FTE:

1XX Administrators							
2XX Teachers (Licensed)							
3XX Non-Teaching Professionals							
4XX Classified - Instructional							
5XX Classified - School Admin							
6XX Classified - Maint, Oper & Trans							
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Morgan County School District RE-3

Final Supplemental Budget

Private Purpose Trust Fund (72)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Forecast FY 24-25	FY25 Budget v FY26 Budget	Supplemental Budg FY 25-26
Beginning Fund Balance							
Fund Balance	138,904	140,026	172,279	160,868	160,868	575	161,443
Total Beginning Fund Balance	138,904	140,026	172,279	160,868	160,868	575	161,443
Revenues							
Local Revenue	227,373	321,550	352,757	250,000	360,250	14,750	375,000
State Revenue					0	0	
Federal Revenue					0	0	
Other Revenue		873			0	0	
Total Revenues	227,373	322,423	352,757	250,000	360,250	14,750	375,000
Total Resources Available	366,277	462,449	525,036	410,868	521,118	15,325	536,443
Expenditures							
011X Salaries							
02XX Employee Benefits							
03XX Professional Services							
04XX Property Services		46	560				
05XX Other Services							
06XX Supplies & Materials							
07XX Equipment							
08XX Other Objects	226,251	290,124	363,608	250,000	370,150	4,850	375,000
09XX Other Uses							
Total Expenditures	226,251	290,170	364,168	250,000	370,150	4,850	375,000
Surplus/(Deficit)	1,122	32,253	(11,411)	0	(9,900)	9,900	0
Fund Balances							
Fund Balance	140,026	172,279	160,868	160,868	150,968	575	161,443
Total Ending Fund Balance	140,026	172,279	160,868	160,868	150,968	575	161,443
Total Appropriation(Ending Fund Balance + Expense)				410,868			536,443