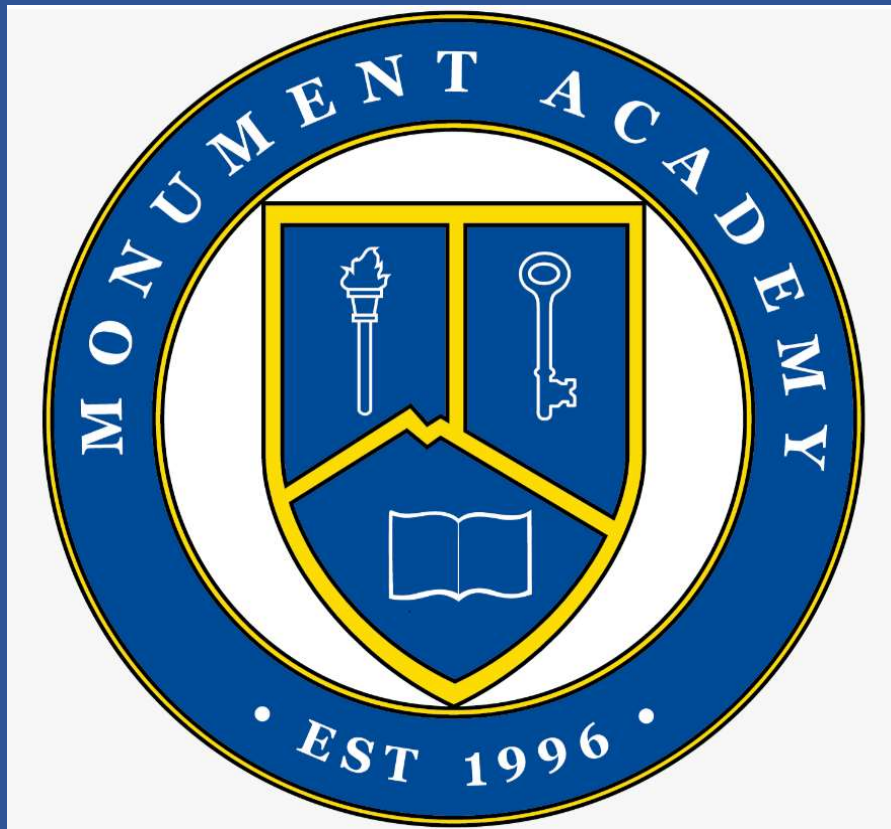


Monument Academy

Proposed Annual Budget

FY 2026/27



Monument Academy
1150 Village Ridge Pt
Monument, Co 80132

Collin Vinchattle
Executive Director

Laura Polen
Finance Director

7-May-26

Monument Academy
Proposed Annual Budget
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FY 2026/27

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Monument Academy
Proposed Annual Budget
Budget Development Assumptions
FY 2026/27

	FY 25 Mid-Yr	FY 25/26 Adopted	FY 25/26 Mid-Yr	FY 26/27	Difference
Revenue-Based Assumptions					
October FTE Pupil Count					
Monument Academy Elementary	545.60	569.00	563.12	572.00	8.88
Monument Academy Homeschool	15.00	30.00	32.00	48.00	16.00
Monument Academy Middle School	408.00	357.00	361.00	377.00	16.00
Monument Academy High School	132.00	119.00	90.00	103.00	13.00
Total All Schools	1,100.60	1,075.00	1,046.12	1,100.00	53.88
Post-Negative Factor Per-Pupil Funding	\$10,748	\$11,080	\$11,120	\$11,120	0.00
Total Program Funding					
Monument Academy Elementary	5,864,109	6,304,520	6,261,894	6,360,640	
Monument Academy Homeschool	161,220	332,400	355,840	533,760	
Monument Academy Middle School	4,385,184	3,955,560	4,014,320	4,192,240	
Monument Academy High School	1,418,736	1,318,520	1,000,800	1,145,360	
Total All Schools	\$11,829,249	\$11,911,000	\$11,632,854	\$12,232,000	599,146
Mill Levy Override					
	\$614.86	\$614.86	\$614.86	\$614.86	
Monument Academy Elementary	335,468	349,855	346,240	351,700	
Monument Academy Homeschool	9,223	18,446	19,676	29,513	
Monument Academy Middle School	250,863	219,505	221,964	231,802	
Monument Academy High School	81,162	73,168	55,337	63,331	
Total All Schools	\$676,715	\$660,975	\$643,217	\$676,346	33,129
Instructional Materials Fees					
	\$285.00	\$285.00	\$285.00	\$285.00	
Monument Academy Elementary	87,296	99,575	98,546	100,100	
Monument Academy Homeschool	1,050	3,000	3,000	4,800	
Monument Academy Middle School	116,280	101,745	102,885	107,445	
Monument Academy High School	37,620	33,915	25,650	29,355	
Total All Schools	\$242,246	\$238,235	\$230,081	\$241,700	11,619
Total	Total	Total	Total	Total	\$632,274

Expenditure-Based Assumptions					
Charter Contribution Insurance Premium (monthly)	\$700	\$700	\$700	\$700	
Charter Contribution Insurance Premium (Annually)	\$8,400	\$8,400	\$8,400	\$8,400	
Charter Contributions - Dental, Vision, etc	\$438	\$438	\$438	\$438	
Insurance Participation	60.0%	60.0%	60.0%	60.0%	
Employer PERA Contribution	21.40%	21.40%	21.40%	21.40%	
Medicare Employer Contribution	1.45%	1.45%	1.45%	1.45%	
Colorado Minimum Wage	\$14.42	\$14.82	\$14.82	\$14.82	

Student Fees					
Monument Academy Preschool Student Fees	\$150.00	\$150.00	\$150.00	\$150.00	
Monument Academy Preschool Tuition	(\$500/\$625/\$1,125)	(\$500/\$625/\$1,125)	(\$450/\$500/\$950/\$1,125)	(\$450/\$500/\$950/\$1,000)	
Monument Academy Elementary	\$175.00	\$175.00	\$175.00	\$175.00	
Monument Academy Middle School	\$285.00	\$285.00	\$285.00	\$285.00	
* Camp Shady Brook	\$265.00	\$265.00	\$265.00	\$310.00	
* Challenger Learning Center	\$48.00	\$48.00	\$48.00	\$48.00	
* Athletics Fees (MS Football)	\$150.00	\$150.00	\$150.00	\$150.00	
* Athletics Fees (MS Girls Basketball, Boys Soccer, Volleyball, Track)	\$120.00	\$120.00	\$150.00	\$150.00	
* Athletics Fees (MS Xcountry, Boys Basketball, Girls Soccer)	\$100.00	\$100.00	\$150.00	\$150.00	
Monument Academy High School					
* Technology - Chromebook Transition Costs (School fee)	\$285.00	\$285.00	\$285.00	\$285.00	
* Athletics Fees (HS Basketball & Track)	\$120.00	\$120.00	\$150.00	\$150.00	
* Athletics Fees (HS X Country, Volleyball,)	\$100.00	\$100.00	\$150.00	\$150.00	
* Athletics: MS Football	\$150.00	\$150.00	\$150.00	\$150.00	
* Athletics: Cheer	\$300.00	\$300.00	\$300.00	\$300.00	
* Matchwits	\$50.00	\$50.00	(\$50 MS/\$150 HS)	(\$50 MS/\$150 HS)	
* School instructional Fees do not include field trips					

Monument Academy
Proposed Annual Budget
Appropriation Resolution
FY 2026/27

Appropriation Resolution

Be it resolved, by the Board of Directors of Monument Academy in El Paso County, that the amounts shown in the following schedule be appropriated to each fund as specified in the Mid-Yr Budget for the ensuing fiscal year beginning July 1, 2026 and ending June 30, 2027.

FUND	APPROPRIATION AMOUNT
General Fund	
General Fund	21,456,821
PreSchool Fund	668,926
Special Revenue Funds	
Facilities Corporation	3,901,204
Foundation Fund	100,000
Performing Arts Center	11,030,000
Pupil Activity Fund	<u>350,800</u>
Total Appropriation	<u><u>\$37,507,751</u></u>

Monument Academy
Board of Directors

Ryan Graham, President

Attest:

Jilinda Dygert, Secretary

Date

Monument Academy
Proposed Annual Budget
Use of Beginning Fund Balance Resolution
FY 2026/27

Use of Beginning Fund Balance Resolution

A Resolution of the Board of Education of the Monument Academy
Authorizing the Use of a Portion of
Beginning Fund Balance as Authorized by Colorado Statutes

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

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

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

NOW, THEREFORE, BE IT RESOLVED:

In accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the fiscal year 2026-2027 Beginning Fund Balance for the following funds:

* General Fund , in the amount to spend down beginning fund balance.	\$	0
* Preschool Fund , in the amount to spend down beginning fund balance.	\$	-
* Activity Fund , in the amount to spend down beginning fund balance.	\$	-
* Building Corp , in the amount to spend down beginning fund balance.	\$	-
* Foundation Fund , in the amount to spend down beginning fund balance.	\$	-

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

Monument Academy
Board of Directors

Ryan Graham, President

Attest:

Jilinda Dygert, Secretary

Date

Monument Academy
Proposed Annual Budget
Fund Balance Change
FY 2026/27

Fund Balance Change Appendix			
General Fund Beginning Fund Balance	\$6,487,566		
General Fund Ending Fund Balance	<u>\$6,487,565</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u><u>(\$1)</u></u>
Identified Non-Recurring Uses/Expenses of Fund Balance:			
Item 1	N/A		
Item 2	N/A		
Total		<u>\$0</u>	
		147,783	
<hr/>			
Preschool Fund Beginning Fund Balance	\$1,878		
Preschool Fund Ending Fund Balance	<u>\$92,731</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u><u>\$90,853</u></u>
<hr/>			
Activity Fund Beginning Fund Balance	\$125,800		
Activity Fund Ending Fund Balance	<u>\$125,800</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u><u>\$0</u></u>
<hr/>			
Building Corp Fund Beginning Fund Balance	\$1,694,204		
Building Corp Ending Fund Balance	<u>\$1,694,204</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u><u>\$0</u></u>
* Non-Recurring use of funds due to excess investment income (Immaterial)			
<hr/>			
Foundation Beginning Fund Balance	\$0		
Foundation Ending Fund Balance	<u>\$0</u>		
Revenue & Expense Budget Mismatch (Surplus/ Deficit)			<u><u>\$0</u></u>

Monument Academy
Proposed Annual Budget
Interfund Borrowing Resolution
FY 2026/27

Interfund Borrowing Resolution

Whereas Colorado Revised Statutes (C.R.S. 22-44-113) authorizes the Board of Education to borrow unencumbered monies from one fund for use by another fund. Monies borrowed from a fund pursuant to applicable laws must be repaid to said fund when needed to meet obligations of said fund and any such loan shall be repaid no later than three (3) months after the beginning of the following budget year. In the event monies are not forthcoming from designated sources, an amount equal to the outstanding liability shall be expended from the General Fund and used to repay the loan, now, therefore, be it

Resolved, that:

effective July 1, 2026, Monument Academy hereby authorizes the following borrowing in accordance with applicable laws and regulations.

Fund Name	
10 General Fund	\$0
26 Preschool Fund	\$50,000

Monument Academy
Board of Directors

Ryan Graham, President

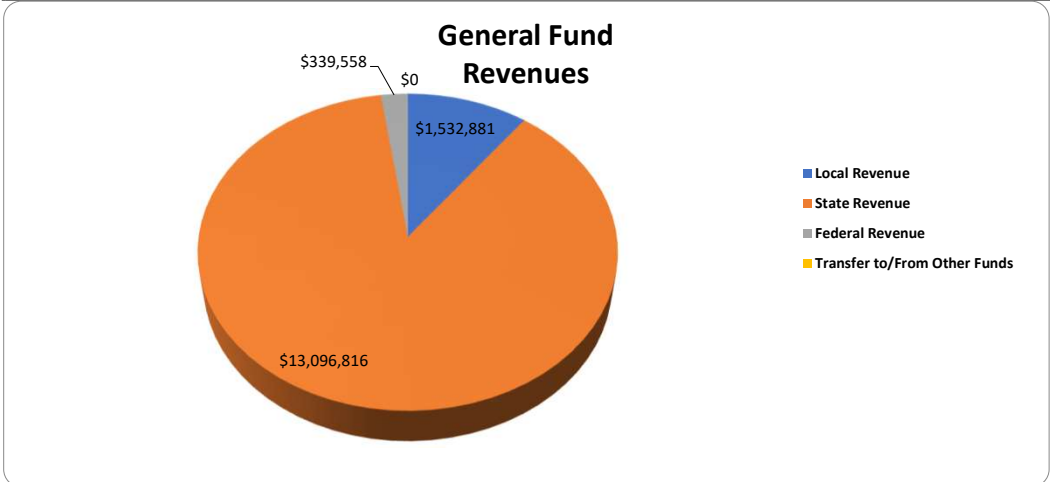
Attest:

Jilinda Dygert, Secretary

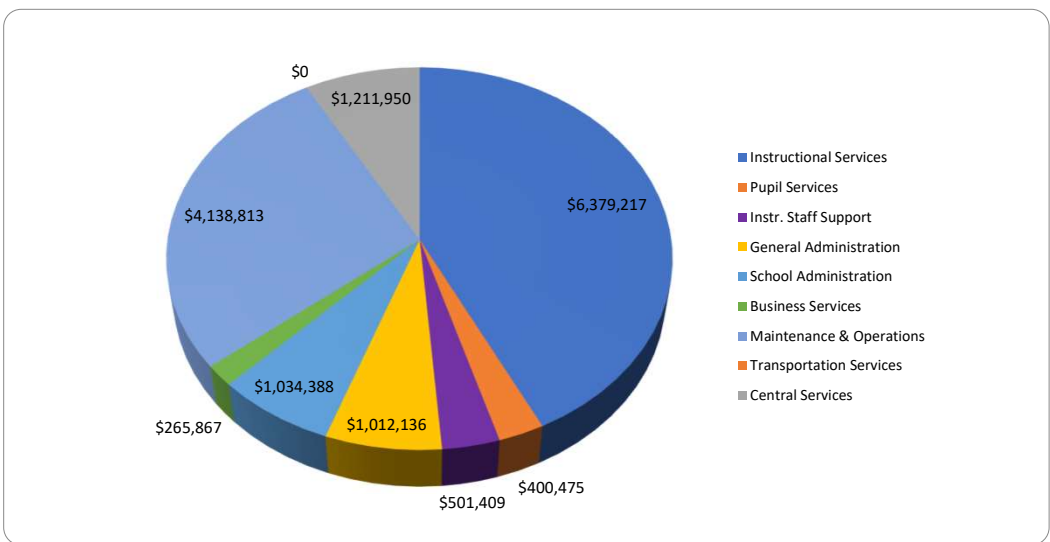
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Monument Academy
Proposed Annual Budget
General Fund
FY 2026/27

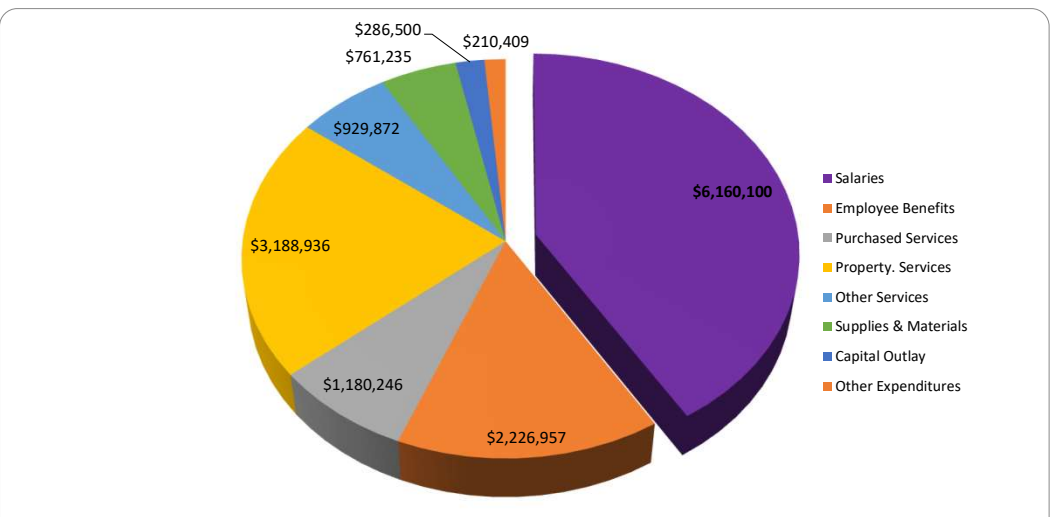
General Fund Revenues



General Fund Expenditures (By Program)



General Fund Expenditures (By Object)



Monument Academy
Proposed Annual Budget
Individual Fund Statements
FY 2026/27

Individual Fund Statements



Monument Academy
Proposed Annual Budget
General Fund
FY 2026/27

	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Proposed FY 26-27
Beginning Fund Balance						
Restricted - TABOR	320,258	400,000	400,000	510,000	0	510,000
All Other Fund Balance	2,062,521	2,392,854	2,636,161	5,977,566	0	5,977,566
Total Beginning Fund Balance	2,382,779	2,792,854	3,036,161	6,487,566	0	6,487,566
Revenues						
Local Revenue	1,662,879	1,970,318	5,239,400	1,606,897	(74,016)	1,532,881
State Revenue	10,972,927	11,841,202	12,688,048	12,493,079	603,737	13,096,816
Federal Revenue	754,516	116,515	126,718	312,650	26,908	339,558
Transfer to/From Other Funds	103,114	0	233,845	50,317	(50,317)	0
Total Revenues	13,493,436	13,928,035	18,288,011	14,462,944	506,311	14,969,255
Total Resources Available	15,876,215	16,720,889	21,324,172	20,950,510	506,311	21,456,821
Expenditures						
Instructional Services	5,831,109	5,845,689	5,827,701	5,992,049	387,168	6,379,217
Pupil Services	316,854	339,383	368,196	395,587	4,888	400,475
Instr. Staff Support	523,849	691,636	534,327	518,368	(16,959)	501,409
General Administration	371,016	711,202	896,679	895,966	116,170	1,012,136
School Administration	1,073,440	943,846	945,511	1,043,754	(9,366)	1,034,388
Business Services	540,230	299,385	288,077	263,088	2,779	265,867
Maintenance & Operations	4,068,243	4,114,964	5,530,440	4,381,474	(242,661)	4,138,813
Transportation Services	0	0	0	0	0	0
Central Services	358,620	738,623	955,676	1,178,561	33,389	1,211,950
Other Expenditures	0	0	0	25,000	0	25,000
Total Expenditures	13,083,361	13,684,728	15,346,607	14,693,847	275,408	14,969,256
Operating Surplus/(Deficit)	410,075	243,307	2,941,404	(230,903)	230,903	0
Fund Balances						
Restricted - TABOR	400,000	400,000	510,000	520,000	0	520,000
All Other Fund Balance	2,392,854	2,636,161	5,467,565	5,736,662	230,903	5,967,565
Total Fund Balance	2,792,854	3,036,161	5,977,565	6,256,662	230,903	6,487,565
Total Expenditures & Fund Balance				20,950,509	506,311	21,456,821
Total Appropriation				\$20,950,509		\$21,456,821

Monument Academy
Proposed Annual Budget
General Fund Revenue
FY 2026/27

	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Proposed FY 26-27
Local Revenues						
Property Taxes - MLO	692,891	699,553	702,196	643,217	33,129	676,346
Tuition	0	0	0	0	0	0
Earnings on Investments	63,223	212,085	194,701	158,874	50,126	209,000
Athletic Fees	0	0	0	57,850	23,735	81,585
Instructional Materials Fees	221,872	257,273	244,203	230,081	11,619	241,700
Community Services Fees	44,935	118,621	151,995	125,875	(22,625)	103,250
Other Local Revenues	639,958	682,786	3,946,305	391,000	(170,000)	221,000
Total Local Revenues	1,662,879	1,970,318	5,239,400	1,606,897	(74,016)	1,532,881
State Revenue						
Per-Pupil Funding	10,049,266	11,151,010	11,900,201	11,632,854	599,146	12,232,000
Capital Construction Funds	387,693	437,807	427,726	408,377	4,591	412,968
Education of the Handicapped	0	0	221,943	210,848	0	210,848
English Language Proficiency	0	0	0	10,000	0	10,000
READ Act Revenue	14,925	19,793	16,133	16,000	0	16,000
Gifted & Talented	0	0	0	15,000	0	15,000
PERA On-Behalf Payment	309,924	26,504	122,045	200,000	0	200,000
Other State Revenue	211,119	206,088	0	0	0	0
Total State Revenues	10,972,927	11,841,202	12,688,048	12,493,079	603,737	13,096,816
Federal Revenue						
Other Federal Revenue	34,000	116,515	122,085	122,513	27,408	149,921
Title Vib Special Education	60,954	0	0	184,137	0	184,137
Title II Improv Teacher Quality	0	0	0	5,000	(500)	4,500
ESSER/CARES	659,562	0	4,633	1,000	0	1,000
Total Federal Revenues	754,516	116,515	126,718	312,650	26,908	339,558
Transfer						
Transfer to/From Other Funds	0	0	233,845	50,317	(50,317)	0
	0	0	0	0	0	0
Total Allocation	0	0	233,845	50,317	(50,317)	0
Total Revenues & Resources	\$ 13,390,322	\$ 13,928,035	\$ 18,288,011	\$ 14,462,944	\$ 506,311	\$ 14,969,255

Monument Academy
Proposed Annual Budget
General Fund Expenditures
FY 2026/27

	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Proposed FY 26-27
Instruction (11)						
01XX Salaries	3,424,830	3,615,101	3,612,046	3,747,004	(7,375)	3,739,629
02XX Employee Benefits	1,428,588	1,339,600	1,268,490	1,189,901	262,560	1,452,461
03XX Professional Services	94,375	10,285	6,729	3,000	0	3,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	1,653	3,528	4,390	8,150	0	8,150
06XX Supplies & Materials	277,388	170,577	160,299	220,000	24,750	244,750
07XX Equipment	0	29,597	8,990	2,500	(1,000)	1,500
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Instruction	5,226,834	5,168,688	5,060,944	5,170,555	278,935	5,449,489
Special Education (12)						
01XX Salaries	252,156	283,737	339,296	337,068	(19,096)	317,972
02XX Employee Benefits	67,998	97,282	106,244	118,073	1,909	119,982
03XX Professional Services	202,919	100,960	86,623	116,500	5,500	122,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	124,862	138,161	140,778	5,783	146,561
06XX Supplies & Materials	2,027	2,761	2,214	4,000	0	4,000
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Special Education	525,100	609,602	672,538	716,420	(5,904)	710,515
Career & Technical Education (13)						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Career & Technical Education	0	0	0	0	0	0
Cocurricular Education (14)						
01XX Salaries	61,436	43,417	45,833	53,500	18,500	72,000
02XX Employee Benefits	17,739	10,396	11,512	12,225	4,227	16,452
03XX Professional Services	0	3,880	22,388	23,150	38,300	61,450
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	502	0	0	0	0
06XX Supplies & Materials	0	5,379	4,728	10,700	39,110	49,810
07XX Equipment	0	3,000	829	1,000	10,500	11,500
08XX Other Objects	0	825	0	4,500	3,500	8,000
09XX Other Uses	0	0	8,930	0	0	0
Total Cocurricular Education	79,175	67,399	94,220	105,075	114,137	219,212
Student Support Svcs (21)						
01XX Salaries	218,103	260,848	280,930	297,807	1,458	299,265
02XX Employee Benefits	60,189	74,593	79,282	93,080	2,630	95,710
03XX Professional Services	33,447	0	4,500	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	5,115	3,942	3,484	4,700	800	5,500
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Student Support Svcs	316,854	339,383	368,196	395,587	4,888	400,475

Monument Academy
Proposed Annual Budget
General Fund Expenditures
FY 2026/27

	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Proposed FY 26-27
Staff Support Svcs (22)						
01XX Salaries	246,591	418,123	321,059	316,421	(34,627)	281,794
02XX Employee Benefits	84,440	151,967	125,378	93,448	(582)	92,866
03XX Professional Services	0	76,425	41,116	45,500	(14,500)	31,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	2,000	2,000
06XX Supplies & Materials	39,407	45,121	46,774	63,000	30,750	93,750
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	153,411	0	0	0	0	0
Total Staff Support Svcs	523,849	691,636	534,327	518,368	(16,959)	501,409
General Administration (23)						
01XX Salaries	46,028	10,417	135,001	157,500	(4,500)	153,000
02XX Employee Benefits	11,859	3,840	38,893	39,084	2,933	42,017
03XX Professional Services	108,017	263,489	257,078	184,000	(2,000)	182,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	195,543	403,230	441,071	456,632	18,329	474,961
06XX Supplies & Materials	9,569	23,671	9,307	6,250	1,500	7,750
07XX Equipment	0	0	10,917	2,500	0	2,500
08XX Other Objects	0	6,555	(136)	50,000	99,909	149,909
09XX Other Uses	0	0	4,549	0	0	0
Total General Administration	371,016	711,202	896,680	895,966	116,170	1,012,136
School Administration (24)						
01XX Salaries	768,559	700,931	719,328	749,058	(24,644)	724,415
02XX Employee Benefits	246,803	232,324	201,967	226,246	5,178	231,424
03XX Professional Services	12,562	1,567	3,847	26,500	12,500	39,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	32,688	958	1,240	1,000	250	1,250
06XX Supplies & Materials	1,740	2,972	13,196	10,750	50	10,800
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	11,088	5,094	5,933	30,200	(2,700)	27,500
09XX Other Uses	0	0	0	0	0	0
Total School Administration	1,073,440	943,846	945,511	1,043,754	(9,366)	1,034,388
Business Services (25)						
01XX Salaries	302,130	127,018	134,324	132,470	30,390	162,860
02XX Employee Benefits	77,314	39,675	38,942	36,918	8,864	45,782
03XX Professional Services	160,089	131,044	113,371	91,200	(36,475)	54,725
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	697	1,648	1,440	2,500	0	2,500
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Business Services	540,230	299,385	288,077	263,088	2,779	265,867
Maintenance & Operations (26)						
01XX Salaries	138,487	143,089	147,783	142,930	(4,179)	138,751
02XX Employee Benefits	42,178	49,156	46,298	46,458	619	47,077
03XX Professional Services	34,656	170,488	215,710	253,874	301	254,175
04XX Property Services	3,421,619	3,314,693	3,292,935	3,399,213	(210,277)	3,188,936
05XX Other Services	39,668	46,935	41,669	51,000	(5,000)	46,000
06XX Supplies & Materials	271,114	252,637	209,006	245,000	15,875	260,875
07XX Equipment	120,521	61,657	1,577,039	243,000	(40,000)	203,000
08XX Other Objects	0	76,309	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Maintenance & Operations	4,068,243	4,114,964	5,530,440	4,381,474	(242,661)	4,138,813

Monument Academy
Proposed Annual Budget
General Fund Expenditures
FY 2026/27

	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Proposed FY 26-27
Student Transportation (27)						
01XX Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Student Transportation	0	0	0	0	0	0
Central Services (28)						
01XX Salaries	30,765	253,699	264,448	284,801	(14,385)	270,416
02XX Employee Benefits	11,749	67,848	77,008	86,760	(3,572)	83,188
03XX Professional Services	137,926	248,655	257,465	392,500	40,396	432,896
04XX Property Services	869	0	0	0	0	0
05XX Other Services	80,020	99,894	237,641	277,000	(26,050)	250,950
06XX Supplies & Materials	87,492	61,218	69,920	80,500	1,000	81,500
07XX Equipment	9,799	7,309	49,194	32,000	36,000	68,000
08XX Other Objects	0	0	0	25,000	0	25,000
09XX Other Uses	0	0	0	0	0	0
Total Central Services	358,620	738,623	955,676	1,178,561	33,389	1,211,950
Bond Ratio Contingency				25,000		25,000
Total Expenditures	\$13,083,361	\$13,684,728	\$15,346,609	\$14,668,847	\$275,408	\$14,969,255

	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Proposed FY 26-27
Staff FTE:						
1XX Administrators				9.90	-0.08	9.82
2XX Teachers (Licensed)				78.36	1.54	79.90
3XX Non-Teaching Professionals				5.20	0.40	5.60
4XX Classified - Instructional				17.04	-3.22	13.82
5XX Classified - School Admin				6.80	0.00	6.80
6XX Classified - Maint, Oper & Trans				2.00	0.00	2.00
Total FTE	0.00	0.00	0.00	119.30	-1.36	117.94

Monument Academy
Proposed Annual Budget
General Fund Detail Budgets
FY 2026/27

Program: Instruction (11)
Program Budget Manager: Jesse Davis & Michael Svendsen, Mason Young & Shayna Vastilla

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			Mid-Yr		Proposed
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 26-27
Instruction (11)						
011X Salaries	3,424,830	3,615,101	147,783	3,513,304	59,749	3,573,053
01XX Supplemental Pay & Stipends	0	0	0	233,700	(67,124)	166,576
02XX Employee Benefits	1,428,588	1,339,600	38,942	1,189,901	262,560	1,452,461
03XX Professional Services	94,375	10,285	113,371	3,000	0	3,000
04XX Property Services	0	0		0	0	0
05XX Other Services	1,653	3,528	4,390	8,150	0	8,150
06XX Supplies & Materials	277,388	170,577	1,440	220,000	24,750	244,750
07XX Equipment	0	29,597	8,990	2,500	(1,000)	1,500
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Instruction	5,226,834	5,168,688	314,916	5,170,555	278,935	5,449,489

Staff FTE:	Actuals			Mid-Yr		Proposed
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 26-27
1XX Administrators		0.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)		69.60	65.80	67.46	1.24	68.70
3XX Non-Teaching Professionals		0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional		9.20	7.60	10.46	-1.54	8.92
5XX Classified - School Admin		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
Total FTE	0.00	78.80	73.40	77.92	-0.30	77.62

Monument Academy
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General Fund Detail Budgets
FY 2026/27

Program: Instruction - Special Education (12)
Program Budget Manager: Andrea Kidd, Jennifer Revello

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/FY 25-26.

	Actuals			Mid-Yr		Proposed
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 26-27
Special Education (12)						
011X Salaries	252,156	283,737	147,783	322,668	(11,092)	311,576
01XX Supplemental Pay & Stipends	0	0	0	14,400	(8,004)	6,396
02XX Employee Benefits	67,998	97,282	38,942	118,073	1,909	119,982
03XX Professional Services	202,919	100,960	113,371	116,500	5,500	122,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	124,862	138,161	140,778	5,783	146,561
06XX Supplies & Materials	2,027	2,761	1,440	4,000	0	4,000
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Special Education	525,100	609,602	439,697	716,420	(5,904)	710,515

Staff FTE:	Actuals			Mid-Yr		Proposed
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 26-27
1XX Administrators		3.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)		0.00	4.00	4.30	0.30	4.60
3XX Non-Teaching Professionals		3.80	0.00	0.00	0.00	0.00
4XX Classified - Instructional		0.00	4.80	4.08	-1.68	2.40
5XX Classified - School Admin		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
Total FTE	0.00	6.80	8.80	8.38	-1.38	7.00

Monument Academy
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General Fund Detail Budgets
FY 2026/27

Program: 13 Instruction - Career & Technical Education (CTE)
Program Budget Manager: N/A

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.

	Actuals			Mid-Yr		Proposed
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 26-27
Career & Technical Education (13)						
011X Salaries	0	0	147,783	0	0	0
01XX Supplemental Pay & Stipends	0	0	0	0	0	0
02XX Employee Benefits	0	0	38,942	0	0	0
03XX Professional Services	0	0	113,371	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	1,440	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Career & Technical Education	0	0	301,536	0	0	0

	Actuals			Mid-Yr		Proposed
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 26-27
Staff FTE:						
1XX Administrators	0.00	0.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)	0.00	0.00	0.00	0.00	0.00	0.00
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

Monument Academy
Proposed Annual Budget
General Fund Detail Budgets
FY 2026/27

Program: 14 **Instruction - Co-Curricular Activities**
Program Budget Manager: Lannie Vance

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			Mid-Yr		Proposed
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 26-27
Co-Curricular Instruction (14)						
011X Salaries	0	0	147,783	0	0	0
01XX Supplemental Pay & Stipends	61,436	43,417	0	53,500	18,500	72,000
02XX Employee Benefits	17,739	10,396	38,942	12,225	4,227	16,452
03XX Professional Services	0	3,880	113,371	23,150	38,300	61,450
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	502	0	0	0	0
06XX Supplies & Materials	0	5,379	1,440	10,700	39,110	49,810
07XX Equipment	0	3,000	829	1,000	10,500	11,500
08XX Other Objects	0	825	8,930	4,500	3,500	8,000
09XX Other Uses	0	0	0	0	0	0
Total Co-Curricular Instruction	79,175	67,399	311,295	105,075	114,137	219,212

	Actuals			Mid-Yr		Proposed
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 26-27
Staff FTE:						
1XX Administrators	0.00	0.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)	0.00	0.00	0.00	0.00	0.00	0.00
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

Monument Academy
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FY 2026/27

Program: 2100 **Student Support Services**
Program Budget Manager: April Janzen, Meghan Theobold, Emily Davis, Eva Coleman, Brittany Modert

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			Mid-Yr		Proposed
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 26-27
Student Support Services (21)						
011X Salaries	218,103	260,848	147,783	283,507	10,088	293,595
01XX Supplemental Pay & Stipends	0	0	0	14,300	(8,630)	5,670
02XX Employee Benefits	60,189	74,593	38,942	93,080	2,630	95,710
03XX Professional Services	33,447	0	113,371	0	0	0
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	5,115	3,942	1,440	4,700	800	5,500
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Student Support Services	316,854	339,383	301,536	395,587	4,888	400,475

	Actuals			Mid-Yr		Proposed
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 26-27
Staff FTE:						
1XX Administrators	0.00	0.00	0.00	0.00	0.00	0.00
2XX Teachers (Licensed)	0.00	3.30	3.80	3.60	0.00	3.60
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	0.00	3.00	3.10	2.00	0.00	2.00
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	0.00	6.30	6.90	5.60	0.00	5.60

Monument Academy
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General Fund Detail Budgets
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Program: 2200 **Instructional Staff Services**
Program Budget Manager: Tina Leone, Lannie Vance, Anna Vroom

Program Description:

Instructional Staff Services include the supervision of instructional activities to include special education, athletics and other instructional supervisors. This category also includes Library & Media services. The majority of expenditures are salaries and benefits of staff.

	Actuals			Mid-Yr		Proposed
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 26-27
Student Support Services (22)						
011X Salaries	246,591	418,123	147,783	291,821	(15,665)	276,156
01XX Supplemental Pay & Stipends	0	0	0	24,600	(18,962)	5,638
02XX Employee Benefits	84,440	151,967	38,942	93,448	(582)	92,866
03XX Professional Services	0	76,425	113,371	45,500	(14,500)	31,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	2,000	2,000
06XX Supplies & Materials	39,407	45,121	1,440	63,000	30,750	93,750
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	153,411	0	0	0	0	0
Total Student Support Services	523,849	691,636	301,536	518,368	(16,959)	501,409

	Actuals			Mid-Yr		Proposed
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 26-27
Staff FTE:						
1XX Administrators	0.00	4.60	4.80	1.90	-0.08	1.82
2XX Teachers (Licensed)	0.00	1.00	1.00	2.00	0.00	2.00
3XX Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
4XX Classified - Instructional	0.00	0.50	0.60	0.50	0.00	0.50
5XX Classified - School Admin	0.00	0.00	0.00	1.00	0.00	1.00
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	0.00	6.10	6.40	5.40	-0.08	5.32

Monument Academy
Proposed Annual Budget
General Fund Detail Budgets
FY 2026/27

Program: 2300
Program Budget Manager:

General Administration
 Collin Vinchattle

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 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Proposed FY 26-27
General Administration (23)							
011X	Salaries	46,028	10,417	135,001	150,000	0	150,000
01XX	Supplemental Pay & Stipends	0	0	0	7,500	(4,500)	3,000
02XX	Employee Benefits	11,859	3,840	38,942	39,084	2,933	42,017
03XX	Professional Services	108,017	263,489	257,078	184,000	(2,000)	182,000
04XX	Property Services	0	0	0	0	0	0
05XX	Other Services	195,543	403,230	441,071	456,632	18,329	474,961
06XX	Supplies & Materials	9,569	23,671	9,307	6,250	1,500	7,750
07XX	Equipment	0	0	0	2,500	0	2,500
08XX	Other Objects	0	6,555	(136)	50,000	99,909	149,909
09XX	Other Uses	0	0	4,549	0	0	0
Total General Administration		371,016	711,202	885,812	895,966	116,170	1,012,136

		Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Proposed FY 26-27
Staff FTE:							
1XX	Administrators	0.00	0.00	1.00	1.00	0.00	1.00
2XX	Teachers (Licensed)	0.00	0.00	0.00	0.00	0.00	0.00
3XX	Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
4XX	Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00
5XX	Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
6XX	Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE		0.00	0.00	1.00	1.00	0.00	1.00

Monument Academy
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General Fund Detail Budgets
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Program: 2400
Program Budget Manager:

School Administration
 Jesse Davis & Mason Young

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 on historical needs.

	Actuals			Mid-Yr		Proposed
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 26-27
School Administration (24)						
011X Salaries	768,559	700,931	147,783	716,258	(4,430)	711,828
01XX Supplemental Pay & Stipends	0	0	0	32,800	(20,214)	12,586
02XX Employee Benefits	246,803	232,324	38,942	226,246	5,178	231,424
03XX Professional Services	12,562	1,567	113,371	26,500	12,500	39,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	32,688	958	1,240	1,000	250	1,250
06XX Supplies & Materials	1,740	2,972	1,440	10,750	50	10,800
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	11,088	5,094	5,933	30,200	(2,700)	27,500
09XX Other Uses	0	0	0	0	0	0
Total Instruction	1,073,440	943,846	308,709	1,043,754	(9,366)	1,034,388

	Actuals			Mid-Yr		Proposed
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 26-27
Staff FTE:						
1XX Administrators	0.00	4.90	3.40	4.00	0.00	4.00
2XX Teachers (Licensed)	0.00	0.00	0.00	1.00	0.00	1.00
3XX Non-Teaching Professionals	0.00	1.80	1.00	2.00	0.00	2.00
4XX Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00
5XX Classified - School Admin	0.00	5.80	8.80	5.80	0.00	5.80
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	0.00	12.50	13.20	12.80	0.00	12.80

Monument Academy
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General Fund Detail Budgets
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Program: 2500 **Business Services**
Program Budget Manager: Laura Polen

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			Mid-Yr		Proposed
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 26-27
Business Services (25)						
011X Salaries	302,130	127,018	147,783	126,200	34,000	160,200
01XX Supplemental Pay & Stipends	0	0	0	6,270	(3,610)	2,660
02XX Employee Benefits	77,314	39,675	38,942	36,918	8,864	45,782
03XX Professional Services	160,089	131,044	113,371	91,200	(36,475)	54,725
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	697	1,648	1,440	2,500	0	2,500
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Business Services	540,230	299,385	301,536	263,088	2,779	265,867

	Actuals			Mid-Yr		Proposed
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 26-27
Staff FTE:						
1XX Administrators	0.00	0.00	1.20	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	0.85	0.50	0.60	-0.10	0.50
4XX Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00
5XX Classified - School Admin	0.00	0.20	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
Total FTE	0.00	1.05	1.70	1.60	-0.10	1.50

Monument Academy
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General Fund Detail Budgets
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Program: 2600
Program Budget Manager:

Maintenance & Operations
 Jake Dicus & Charles Staiger

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			Mid-Yr		Proposed
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 26-27
Maintenance & Operations (26)						
011X Salaries	138,487	143,089	147,783	136,030	0	136,030
01XX Supplemental Pay & Stipends	0	0	0	6,900	(4,179)	2,721
02XX Employee Benefits	42,178	49,156	46,298	46,458	619	47,077
03XX Professional Services	34,656	170,488	215,710	253,874	301	254,175
04XX Property Services	3,421,619	3,314,693	3,292,935	3,399,213	(210,277)	3,188,936
05XX Other Services	39,668	46,935	41,669	51,000	(5,000)	46,000
06XX Supplies & Materials	271,114	252,637	209,006	245,000	15,875	260,875
07XX Equipment	120,521	61,657	1,577,039	243,000	(40,000)	203,000
08XX Other Objects	0	76,309	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Maintenance & Operations	4,068,243	4,114,964	5,530,440	4,381,474	(242,661)	4,138,813

Staff FTE:	Actuals			Mid-Yr		Proposed
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 26-27
1XX Administrators	0.00	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	0.50	0.00	0.00	0.00
4XX Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	0.00	3.00	2.00	2.00	0.00	2.00
Total FTE	0.00	4.00	3.50	3.00	0.00	3.00

Monument Academy
Proposed Annual Budget
General Fund Detail Budgets
FY 2026/27

Program: 2800
Program Budget Manager:

Central Services/Human Resources
 HR Director* & Jake Dicus

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.

	Actuals			Mid-Yr		Proposed
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 26-27
Central Services (28)						
011X Salaries	30,765	253,699	264,448	268,601	(4,174)	264,427
01XX Supplemental Pay & Stipends	0	0	0	16,200	(10,211)	5,989
02XX Employee Benefits	11,749	67,848	77,008	86,760	(3,572)	83,188
03XX Professional Services	137,926	248,655	257,465	392,500	40,396	432,896
04XX Property Services	869	0	0	0	0	0
05XX Other Services	80,020	99,894	237,641	277,000	(26,050)	250,950
06XX Supplies & Materials	87,492	61,218	69,920	80,500	1,000	81,500
07XX Equipment	9,799	7,309	49,194	32,000	36,000	68,000
08XX Other Objects	0	0	0	25,000	0	25,000
09XX Other Uses	0	0	0	0	0	0
Total Central Services	358,620	738,623	955,676	1,178,561	33,389	1,211,950

	Actuals			Mid-Yr		Proposed
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change	FY 26-27
Staff FTE:						
1XX Administrators	0.00	2.90	2.00	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	1.00	1.50	2.60	0.50	3.10
4XX Classified - Instructional	0.00	0.00	0.00	0.00	0.00	0.00
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	0.00	3.90	3.50	3.60	0.50	4.10

Monument Academy
Proposed Annual Budget
General Fund Detail Budgets
FY 2026/27

Program:
Program Budget Manager:

Summary by Program & Object
N/A

		FY 25/26 Budget
<u>Expenditures by Major Program</u>		
0010-2099	Instructional Services	6,379,217
21XX	Pupil Services	400,475
22XX	Instructional Support	501,409
23XX	General Administration	1,012,136
24XX	School Administration	1,034,388
25XX	Business Services	265,867
26XX	Maintenance & Operations	4,138,813
27XX	Transportation	0
28XX	Central Services	1,211,950
29XX	Community Services	0
	Misc Expenses & Transfers (Bond Ration Contingency)	25,000
	Total Programs	\$14,969,255

<u>Expenditures by Major Account</u>		
011X	Salaries	6,160,100
02XX	Employee Benefits	2,226,957
03XX	Purchased Services	1,180,246
04XX	Property. Services	3,188,936
05XX	Other Services	929,872
06XX	Supplies & Materials	761,235
07XX	Capital Outlay	286,500
08XX	Other Expenditures	210,409
09XX	Bond Ratio Contingency	25,000
	Total Objects	\$14,969,255

Staff FTE:

1XX	Administrators	9.82
2XX	Teachers (Licensed)	79.90
3XX	Non-Teaching Professionals	5.60
4XX	Classified - Instructional	13.82
5XX	Classified - School Admin	6.80
6XX	Classified - Maint, Oper & Trans	2.00
	Total FTE	117.94

Monument Academy
Proposed Annual Budget
Preschool Fund
FY 2026/27

	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Proposed FY 26-27
Beginning Fund Balance						
Fund Balance	76,600	99,146	66,232	1,878	0	1,878
Total Beginning Fund Balance	76,600	99,146	66,232	1,878	0	1,878
Revenues						
Local Revenue/Tuition	478,005	415,794	384,864	438,822	228,226	667,048
Other Revenue/Transfer from GF	0	59,123	0	15,000	(15,000)	0
Total Revenues	478,005	474,917	384,864	453,822	213,226	667,048
Total Resources Available	554,605	574,063	451,096	455,700	213,226	668,926
Preschool Expenditures						
Salaries	279,540	267,826	304,138	285,193	92,759	377,951
Employee Benefits	70,124	95,475	86,265	98,766	36,227	134,994
Purchased Services	5,150	5,307	588	0	0	0
Purchased Property Services	30,000	46,607	235	0	0	0
General Instructional Supplies	31,696	27,067	8,044	10,000	6,000	16,000
Equipment & Technology	33,152	17,849	2,495	0	0	0
Indirect Costs	5,797	47,700	47,470	47,250	0	47,250
Contingency	0	0	0	0	0	0
Total Expenditures	455,459	507,831	449,235	441,209	134,986	576,195
Surplus/(Deficit)	22,546	(32,914)	(64,371)	12,613	78,240	90,853
Fund Balances						
Fund Balance	99,146	66,232	1,861	14,491	78,240	92,731
Total Ending Fund Balance	99,146	66,232	1,861	14,491	78,240	92,731
Total Expenditures & Fund Balance				455,700	213,226	668,926
Total Appropriation				\$ 455,700		\$ 668,926

Staff FTE:

	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Proposed FY 26-27
Staff FTE:						
1XX Administrators	0.00	1.10	1.00	1.00	0.00	1.00
2XX Teachers (Licensed)	0.00	3.00	3.00	4.00	1.00	5.00
3XX Non-Teaching Professionals	0.00	0.00	1.50	0.00	0.10	0.10
4XX Classified - Instructional	0.00	3.00	0.00	4.60	0.00	4.60
5XX Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
6XX Classified - Maint, Oper & Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	0.00	7.10	5.50	9.60	1.10	10.70

Monument Academy
Proposed Annual Budget
Building Corp Fund
FY 2026/27

	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Proposed FY 26-27
Beginning Fund Balance						
Fund Balance	1,561,373	1,613,135	1,694,136	1,694,204	0	1,694,204
Total Beginning Fund Balance	1,561,373	1,613,135	1,694,136	1,694,204	0	1,694,204
Revenues						
Lease Rental Income	971,762	932,087	928,687	915,000	892,000	1,807,000
Investment Income	0	70,452	60,411	30,000	370,000	400,000
Other Financing Sources (Refi)	0	0	0	0	0	0
Total Revenues	971,762	1,002,539	989,098	945,000	1,262,000	2,207,000
Total Resources Available	2,533,135	2,615,674	2,683,234	2,639,204	1,262,000	3,901,204
Expenditures						
011X Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	3,000	4,000	7,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	470,000	470,000	432,338	505,000	1,295,000	1,800,000
09XX Other Uses	450,000	451,538	490,000	409,913	(9,913)	400,000
Total Expenditures	920,000	921,538	922,338	917,913	1,289,088	2,207,000
Surplus/(Deficit)	51,762	81,001	66,760	27,088	(27,088)	0
Fund Balances						
Fund Balance	1,613,135	1,694,136	1,760,896	1,721,292	(27,088)	1,694,204
Total Ending Fund Balance	1,613,135	1,694,136	1,760,896	1,721,292	(27,088)	1,694,204
Total Expenditures & Fund Balance				2,639,204	1,262,000	3,901,204
Total Appropriation				\$ 2,639,204		\$3,901,204

Monument Academy
Proposed Annual Budget
Foundation Fund
FY 2026/27

	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Proposed FY 26-27
Beginning Fund Balance						
Fund Balance	1,160,688	1,009,282	963,239	1,136,000	(1,136,000)	0
Total Beginning Fund Balance	1,160,688	1,009,282	963,239	1,136,000	(1,136,000)	0
Revenues						
Donation Income	1,785,741	1,833,479	1,833,146	1,850,000	(1,750,000)	100,000
Investment Income	0	79,313	69,189	70,000	(70,000)	0
Transfers In/(Out) Other Funds	(103,114)	(60,965)	(75,863)	(65,317)		0
Other Financing Sources (Refi)	0	(60,965)	147,783	33,240,000	(33,240,000)	0
Total Revenues	1,682,627	1,790,862	1,974,255	35,094,683	(35,060,000)	100,000
Total Resources Available	2,843,315	2,800,144	2,937,494	36,230,683	(36,196,000)	100,000
Expenditures						
011X Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	2,595	3,405	3,682	1,505,000	(1,405,000)	100,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0
07XX Equipment	0	0	0	4,000,000	(4,000,000)	0
08XX Other Objects	1,451,438	1,428,500	1,408,250	1,386,995	(1,386,995)	0
09XX Other Uses	380,000	405,000	425,000	27,740,000	(27,740,000)	0
Total Expenditures	1,834,033	1,836,905	1,836,932	34,631,995	(34,531,995)	100,000
Surplus/(Deficit)	(151,406)	(46,043)	137,323	462,688	(528,005)	0
Fund Balances						
Fund Balance	1,009,282	963,239	1,100,562	1,598,688	(1,598,688)	0
Total Ending Fund Balance	1,009,282	963,239	1,100,562	1,598,688	(1,598,688)	0
Total Expenditures & Fund Balance				36,230,683	(36,130,683)	100,000
Total Appropriation				\$ 36,230,683		\$100,000

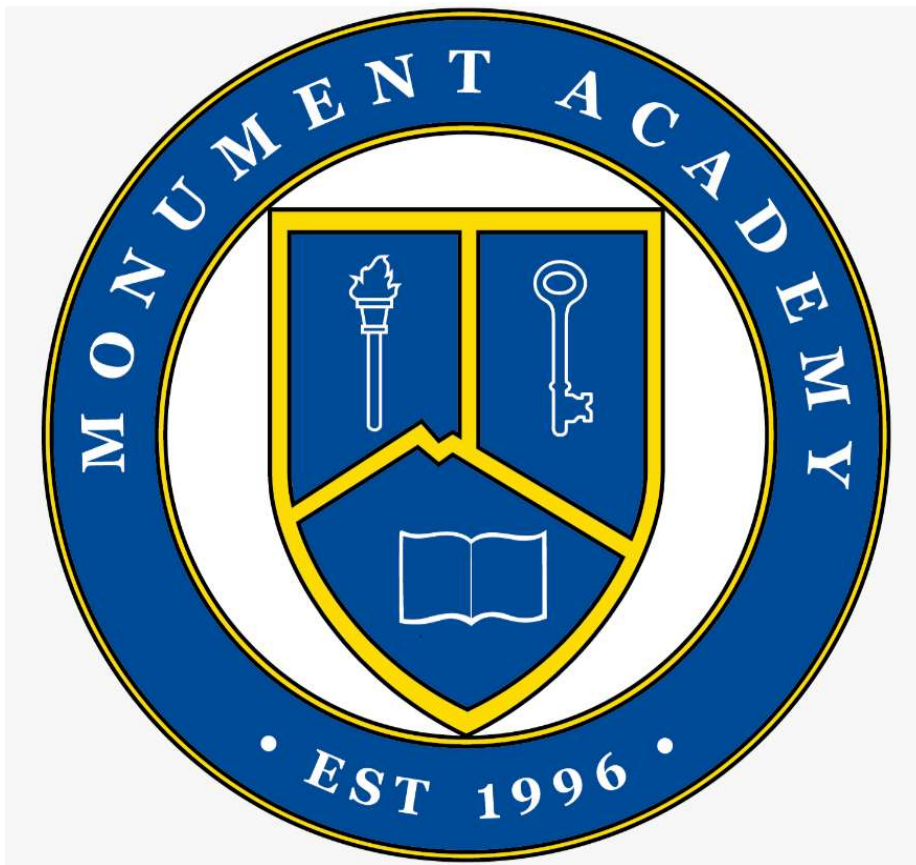
Monument Academy
Proposed Annual Budget
Performing Arts Center Fund
FY 2026/27

	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Proposed FY 26-27
Beginning Fund Balance						
Fund Balance	0	0	0	0	1,000,000	1,000,000
Total Beginning Fund Balance	0	0	0	0	1,000,000	1,000,000
Revenues						
Donation Income	0	0	0	0	10,000,000	10,000,000
Investment Income	0	0	0	0	30,000	30,000
Transfers In/(Out) Other Funds	0	0	0	0	0	0
Total Revenues	0	0	0	0	10,030,000	10,030,000
Total Resources Available	0	0	0	0	11,030,000	11,030,000
Expenditures						
011X Salaries	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0
07XX Equipment	0	0	0	0	10,030,000	10,030,000
Total Expenditures	0	0	0	0	10,030,000	10,030,000
Surplus/(Deficit)	0	0	0	0	0	0
Fund Balances						
Fund Balance	0	0	0	0	1,000,000	1,000,000
Total Ending Fund Balance	0	0	0	0	1,000,000	1,000,000
Total Expenditures & Fund Balance				0	11,030,000	11,030,000
Total Appropriation				\$ -		\$11,030,000

Monument Academy
Proposed Annual Budget
Pupil Activity Fund
FY 2026/27

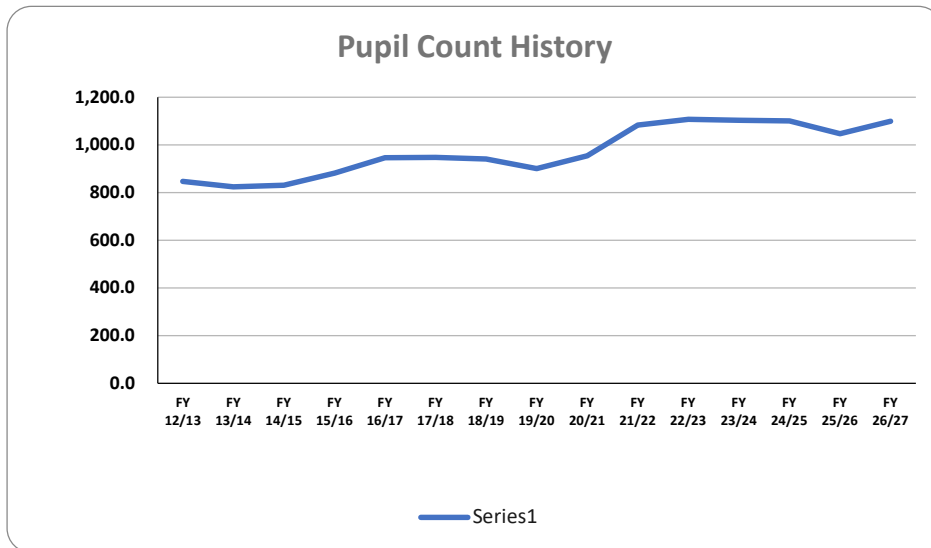
	Actuals FY 22-23	Actuals FY 23-24	Actuals FY 24-25	Mid-Yr FY 25-26	Change	Proposed FY 26-27
Beginning Fund Balance						
Fund Balance	123,144	110,484	123,919	125,800	0	125,800
Total Beginning Fund Balance	123,144	110,484	123,919	125,800	0	125,800
Revenues						
Local Revenue	279,226	132,147	194,307	225,000	0	225,000
State Revenue	0	0	0	0	0	0
Allocations from General Fund	0	0	0	0	0	0
Total Revenues	279,226	132,147	194,307	225,000	0	225,000
Total Resources Available	402,370	242,631	318,226	350,800	0	350,800
Expenditures						
03XX Professional Services	0	22,226	90,212	80,000	0	80,000
04XX Property Services	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0
06XX Supplies & Materials	291,886	96,486	98,191	145,000	0	145,000
07XX Equipment	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0
Total Expenditures	291,886	118,712	188,403	225,000	0	225,000
Surplus/(Deficit)	(12,660)	13,435	5,904	0	0	0
Fund Balances						
Fund Balance	110,484	123,919	129,823	125,800	0	125,800
Total Ending Fund Balance	110,484	123,919	129,823	125,800	0	125,800
Total Expenditures & Fund Balance				350,800	0	350,800
Fund Balance, End of Year				\$ -	\$ -	\$ -
Total Appropriation				\$350,800		\$350,800

Supplemental Information



Monument Academy
Proposed Annual Budget
Pupil Count History
FY 2026/27

Fiscal Year	Pupil Count (FTE)	Pupil Count Chg
FY 26/27	1,100.0	53.9
FY 25/26	1,046.1	(54.5)
FY 24/25	1,100.6	(2.4)
FY 23/24	1,103.0	(4.5)
FY 22/23	1,107.5	24.5
FY 21/22	1,083.0	128.0
FY 20/21	955.0	54.0
FY 19/20	901.0	(40.0)
FY 18/19	941.0	(6.0)
FY 17/18	947.0	1.0
FY 16/17	946.0	64.0
FY 15/16	882.0	52.0
FY 14/15	830.0	6.0
FY 13/14	824.0	(22.0)
FY 12/13	846.0	N/A



Monument Academy
Proposed Annual Budget
Debt Amortization Schedule
FY 2026/27

Pymt Date	Series 2026 Bonds		
	Principal	Interest	Balance
			40,627,968.76
12/1/2026		1,107,843.96	39,520,124.80
6/1/2027		977,509.38	38,542,615.42
12/1/2027		977,509.38	37,565,106.04
6/1/2028	80,000.00	977,509.38	36,507,596.66
12/1/2028		974,809.38	35,532,787.28
6/1/2029	480,000.00	974,809.38	34,077,977.90
12/1/2029		958,609.38	33,119,368.52
6/1/2030	670,000.00	958,609.38	31,490,759.14
12/1/2030		937,125.00	30,553,634.14
6/1/2031	715,000.00	937,125.00	28,901,509.14
12/1/2031		921,484.38	27,980,024.76
6/1/2032	750,000.00	921,484.38	26,308,540.38
12/1/2032		905,078.13	25,403,462.25
6/1/2033	780,000.00	905,078.13	23,718,384.12
12/1/2033		888,015.63	22,830,368.49
6/1/2034	815,000.00	888,015.63	21,127,352.86
12/1/2034		870,187.50	20,257,165.36
6/1/2035	855,000.00	870,187.50	18,531,977.86
12/1/2035		851,484.38	17,680,493.48
6/1/2036	38,925,000.00	851,484.38	-22,095,990.90
Totals	\$44,070,000.00	\$18,653,959.66	\$62,723,959.66

Monument Academy
Proposed Annual Budget
School Budgets
FY 2026/27

School Budgets



Monument Academy

Budget by School (\$)

FY 2026/27

Enrollment	620.0	377.0	103.0	1,100.00
	MA Elem	MA Middle	MA High	Total
Fund Balance:	2,050,212	909,833	3,017,521	5,977,566
Revenues:				
Property Taxes - MLO	381,213	231,802	63,331	676,346
Earnings on Investments	94,000	42,000	73,000	209,000
Athletic Fees	0	56,300	25,285	81,585
Instructional Materials Fees	104,900	107,445	29,355	241,700
Community Services Fees	76,250	0	27,000	103,250
Other Local Revenues	7,000	7,000	207,000	221,000
Total Local Revenues	663,363	444,547	424,971	1,532,881
Per-Pupil Funding	6,894,400	4,192,240	1,145,360	12,232,000
Capital Construction Funds	236,730	136,458	39,780	412,968
Education of the Handicapped	50,000	35,848	125,000	210,848
English Language Proficiency	10,000	0	0	10,000
READ Act Revenue	16,000	0	0	16,000
Gifted & Talented	15,000	0	0	15,000
PERA On-Behalf Payment	200,000	0	0	200,000
Other State Revenue	0	0	0	0
Total State Revenues	7,422,130	4,364,546	1,310,140	13,096,816
Other Federal Revenue	85,311	51,688	12,922	149,921
Title II Improv Teacher Quality	2,500	0	2,000	4,500
Title Vib Special Education	51,500	65,637	67,000	184,137
CARES Relief Funds	0	0	0	0
ESSER Relief Funds	0	0	1,000	1,000
Total Federal Revenues	139,311	117,325	82,922	339,558
Transfer from other funds	0		0	0
Total Revenues	\$8,224,804	\$4,926,418	\$1,818,033	\$14,969,255

Monument Academy

Budget by School (\$)

FY 2026/27

Enrollment	620.0	377.0	103.0	1,100.00
	MA Elem	MA Middle	MA High	Total
Expenditures:				
Instruction (1000s)				
Salaries	1,982,223	1,068,965	521,865	3,573,053
Supplemental Pay & Stipends	60,366	66,989	39,221	166,576
Employee Benefits	897,642	370,667	184,152	1,452,461
Purch Svcs	0	1,500	1,500	3,000
Other Exp	2,025	1,750	4,375	8,150
Supplies & Materials	147,000	56,675	41,075	244,750
Capital Outlay	1,500	0	0	1,500
Total Instruction	3,090,756	1,566,545	792,188	5,449,489
Special Education (1700s)				
Salaries	171,225	58,581	81,771	311,576
Supplemental Pay & Stipends	3,439	1,321	1,635	6,396
Employee Benefits	62,591	25,280	32,112	119,982
Purch Svcs	90,000	0	32,000	122,000
Other Exp	81,900	46,942	17,719	146,561
Supplies & Materials	3,000	500	500	4,000
Capital Outlay	0	0	0	0
Total Special Education	412,154	132,624	165,737	710,515
Athletics/Co-Curricular (1800s)				
Salaries	0	0	0	0
Supplemental Pay & Stipends	0	30,000	42,000	72,000
Employee Benefits	0	6,855	9,597	16,452
Purch Svcs	0	23,100	38,350	61,450
Other Exp	0	0	0	0
Supplies & Materials	0	2,800	47,010	49,810
Capital Outlay	0	1,000	10,500	11,500
Dues & Fees	0	1,000	7,000	8,000
Total Athletics/Co-Curricular	0	64,755	154,457	219,212
Pupil Support Svcs				
Salaries	143,078	65,156	85,361	293,595
Supplemental Pay & Stipends	2,862	1,055	1,753	5,670
Employee Benefits	48,450	18,030	29,230	95,710
Purch Svcs	0	0	0	0
Other Exp	0	0	0	0
Supplies & Materials	3,000	0	2,500	5,500
Capital Outlay	0	0	0	0
Total Pupil Services	197,390	84,241	118,844	400,475
Instr Staff Services				
Salaries	187,788	0	88,368	276,156
Supplemental Pay & Stipends	3,870	0	1,767	5,638
Employee Benefits	62,694	0	30,172	92,866
Purch Svcs	31,000	0	0	31,000
Other Exp	0	0	2,000	2,000
Supplies & Materials	78,750	0	15,000	93,750
Capital Outlay	0	0	0	0
Total Instructional Staff Services	364,102	0	137,308	501,409

Monument Academy

Budget by School (\$)

FY 2026/27

Enrollment	620.0	377.0	103.0	1,100.00
	MA Elem	MA Middle	MA High	Total
General Administration				
Salaries	90,000	0	60,000	150,000
Supplemental Pay & Stipends	1,800	0	1,200	3,000
Employee Benefits	26,016	0	16,000	42,017
Purch Svcs	95,000	0	87,000	182,000
Other Exp	266,156	0	208,805	474,961
Supplies & Materials	4,500	0	3,250	7,750
Capital Outlay	2,000	0	500	2,500
Dues & Fees	74,954	0	74,954	149,909
Total General Administration	560,427	0	451,709	1,012,136
School Administration				
Salaries	325,455	239,937	146,437	711,828
Supplemental Pay & Stipends	6,839	3,314	2,434	12,586
Employee Benefits	108,689	75,362	47,373	231,424
Purch Svcs	35,000	0	4,000	39,000
Other Exp	1,250	0	0	1,250
Supplies & Materials	4,800	2,000	4,000	10,800
Capital Outlay	0	0	0	0
Dues & Fees	24,000	1,000	2,500	27,500
Total School Administration	506,033	321,612	206,743	1,034,388
Business Services				
Salaries	96,120	0	64,080	160,200
Supplemental Pay & Stipends	1,596	0	1,064	2,660
Employee Benefits	27,872	0	17,909	45,782
Purch Svcs	30,200	0	24,525	54,725
Other Exp	0	0	0	0
Supplies & Materials	2,000	0	500	2,500
Capital Outlay	0	0	0	0
Total Business Services	157,788	0	108,078	265,867
Facilities				
Salaries	85,010	0	51,020	136,030
Supplemental Pay & Stipends	1,700	0	1,020	2,721
Employee Benefits	28,885	0	18,191	47,077
Purch Svcs	126,850	0	127,325	254,175
Purch Property Svcs	1,688,936	0	1,500,000	3,188,936
Other Exp	20,000	0	26,000	46,000
Supplies & Materials	152,250	0	108,625	260,875
Capital Outlay	202,000	0	1,000	203,000
Debt Service	0	0	0	0
Total Facilities	2,305,631	0	1,833,182	4,138,813
Central Services				
Salaries	176,965	0	87,462	264,427
Supplemental Pay & Stipends	2,501	0	3,487	5,989
Employee Benefits	56,097	0	27,092	83,188
Purch Svcs	217,396	0	215,500	432,896
Other Exp	180,700	0	70,250	250,950
Supplies & Materials	51,000	0	30,500	81,500
Capital Outlay	35,000	0	33,000	68,000
Indirect/Contingency	0	0	25,000	25,000
Total Central Services	719,660	0	492,290	1,211,950

Monument Academy

Budget by School (\$)

FY 2026/27

Enrollment	620.0	377.0	103.0	1,100.00
	MA Elem	MA Middle	MA High	Total
Middle School Allocations				
Instructional Staff Services (2200's)		\$109,846	(109,846)	0
General Administration (2300's)		\$361,367	(361,367)	0
Business Services (2500's)		\$86,463	(86,463)	0
Facilities & Operations (2600's)		\$1,466,545	(1,466,545)	0
Central Services		\$393,832	(393,832)	0
Total Middle School Allocations	0	2,418,054	(2,418,054)	0
Contingency & Reserves				
Bond Ratio Contingency	0	25,000	0	25,000
Total Contingencies	0	25,000	0	25,000
Total Budget				
	\$8,313,941	\$4,612,832	\$2,042,483	\$14,969,255
Net Income (Deficit)				
	-\$89,136	\$313,586	-\$224,450	\$0
	West	East	89,136	
Summary by Object	MA Elem	MA Middle	MA High	Total
Salaries	3,257,864	1,432,638	1,186,363	5,876,865
Supplemental Pay & Stipends	84,974	102,679	95,583	283,235
Employee Benefits	1,318,936	496,193	411,828	2,226,957
Purch Svcs	625,446	24,600	530,200	1,180,246
Purch Prop Svcs	1,688,936	0	1,500,000	3,188,936
Other Exp	552,031	48,692	329,149	929,872
Supplies & Materials	446,300	61,975	252,960	761,235
Capital Outlay	240,500	1,000	45,000	286,500
Dues & Fees/Contingency	98,954	2,000	109,454	210,409
Capital Lease	0	0	0	0
Middle School Allocations	0	2,418,054	(2,418,054)	0
Bond Ratio Reserve	0	25,000	0	25,000
Total Expenditures	\$8,313,941	\$4,612,832	\$2,042,483	\$14,969,255

Monument Academy

Staffing by School (FTE)

FY 2026/27

Enrollment	0.0	48.0	572.0	377.0	103.0	1,100.00
	MA Preschool	MA Homeschool	MA Elem	MA Middle	MA High	Total
Instruction						
Administrators	0.00	0.00	0.00	0.00	0.00	0.00
Teachers & Licensed Staff	5.00	1.40	35.73	21.07	10.50	73.70
Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
Classified - School Parapro	4.60	1.00	7.92	0.00	0.00	13.52
Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
Classified - Facilities/Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total Instruction	9.60	2.40	43.65	21.07	10.50	87.22
Special Education						
Administrators	0.00	0.00	0.00	0.00	0.00	0.00
Teachers & Licensed Staff	0.00	0.00	2.00	0.60	2.00	4.60
Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
Classified - School Parapro	0.00	0.00	1.60	0.80	0.00	2.40
Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
Classified - Facilities/Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total Special Education	0.00	0.00	3.60	1.40	2.00	7.00
Pupil Support Services						
Administrators	0.00	0.00	0.00	0.00	0.00	0.00
Teachers & Licensed Staff	0.00	0.00	1.50	0.70	1.40	3.60
Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
Classified - School Parapro	0.00	0.00	1.30	0.35	0.35	2.00
Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
Classified - Facilities/Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total Pupil Support Services	0.00	0.00	2.80	1.05	1.75	5.60
Instructional Staff Services						
Administrators	0.00	0.00	1.22	0.00	0.60	1.82
Teachers & Licensed Staff	0.00	0.00	2.00	0.00	0.00	2.00
Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
Classified - School Parapro	0.00	0.00	0.50	0.00	0.00	0.50
Classified - School Admin	0.00	0.00	0.00	0.00	1.00	1.00
Classified - Facilities/Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total Instructional Staff Services	0.00	0.00	3.72	0.00	1.60	5.32
General Administration						
Administrators	0.00	0.00	0.60	0.00	0.40	1.00
Teachers & Licensed Staff	0.00	0.00	0.00	0.00	0.00	0.00
Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
Classified - School Parapro	0.00	0.00	0.00	0.00	0.00	0.00
Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
Classified - Facilities/Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total General Administration	0.00	0.00	0.60	0.00	0.40	1.00

Monument Academy

Staffing by School (FTE)

FY 2026/27

Enrollment	0.0	48.0	572.0	377.0	103.0	1,100.00
	MA Preschool	MA Homeschool	MA Elem	MA Middle	MA High	Total

School Administration

Administrators	1.00	0.00	2.00	1.25	0.75	5.00
Teachers & Licensed Staff	0.00	0.00	0.00	0.90	0.10	1.00
Non-Teaching Professionals	0.10	0.00	1.30	0.35	0.35	2.10
Classified - School Parapro	0.00	0.00	0.00	0.00	0.00	0.00
Classified - School Admin	0.00	0.00	2.80	1.50	1.50	5.80
Classified - Facilities/Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total School Administration	1.10	0.00	6.10	4.00	2.70	13.90

Business Support Services

Administrators	0.00	0.00	0.60	0.00	0.40	1.00
Teachers & Licensed Staff	0.00	0.00	0.00	0.00	0.00	0.00
Non-Teaching Professionals	0.00	0.00	0.30	0.00	0.20	0.50
Classified - School Parapro	0.00	0.00	0.00	0.00	0.00	0.00
Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
Classified - Facilities/Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total Business Support Services	0.00	0.00	0.90	0.00	0.60	1.50

Facilities

Administrators	0.00	0.00	0.80	0.00	0.20	1.00
Teachers & Licensed Staff	0.00	0.00	0.00	0.00	0.00	0.00
Non-Teaching Professionals	0.00	0.00	0.00	0.00	0.00	0.00
Classified - School Parapro	0.00	0.00	0.00	0.00	0.00	0.00
Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
Classified - Facilities/Trans	0.00	0.00	1.00	0.00	1.00	2.00
Total Facilities	0.00	0.00	1.80	0.00	1.20	3.00

Central Services

Administrators	0.00	0.00	0.60	0.00	0.40	1.00
Teachers & Licensed Staff	0.00	0.00	0.00	0.00	0.00	0.00
Non-Teaching Professionals	0.00	0.00	2.14	0.00	0.96	3.10
Classified - School Parapro	0.00	0.00	0.00	0.00	0.00	0.00
Classified - School Admin	0.00	0.00	0.00	0.00	0.00	0.00
Classified - Facilities/Trans	0.00	0.00	0.00	0.00	0.00	0.00
Total Central Services	0.00	0.00	2.74	0.00	1.36	4.10

Total Budget

	10.70	2.40	65.91	27.52	22.11	128.64
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Total by Employee Category

Administrators	1.00	0.00	5.82	1.25	2.75	10.82
Teachers & Licensed Staff	5.00	1.40	41.23	23.27	14.00	84.90
Non-Teaching Professionals	0.10	0.00	3.74	0.35	1.51	5.70
Classified - School Parapro	4.60	1.00	11.32	1.15	0.35	18.42
Classified - School Admin	0.00	0.00	2.80	1.50	2.50	6.80
Classified - Facilities/Trans	0.00	0.00	1.00	0.00	1.00	2.00
Total Employees	10.70	2.40	65.91	27.52	22.11	128.64

Monument Academy
Monument Academy Elementary
Budget by School (\$)
FY 2026/27

Enrollment	FY 23/24 Audit	FY 24/25 Audit	FY 25/26 Mid-Yr Budget	FY 26-27 Proposed
620.0				
Fund Balance	0	3,850,212	2,050,212	2,050,212
Revenues				
Property Taxes - MLO	373,182	354,120	365,915	381,213
Bond R&R Funds (Trust)	0	0	0	0
Earnings on Investments	113,396	105,034	94,834	94,000
Instructional Materials Fees	102,021	93,720	101,546	104,900
Community Services Fees	0	55,971	70,250	76,250
Other Local Revenues	305,482	2,380,950	7,000	7,000
Total Local Revenues	894,081	2,989,795	639,545	663,363
Per-Pupil Funding	5,969,887	6,001,325	6,617,734	6,894,400
Capital Construction Funds	232,176	215,704	232,487	236,730
Education of the Handicapped	121,564	97,534	50,000	50,000
English Language Proficiency	0	0	10,000	10,000
READ Act Revenue	19,793	16,133	16,000	16,000
Gifted & Talented	0	0	15,000	15,000
On-Behalf Payment	0	122,045	200,000	200,000
Other State Revenue	45,337	0	0	0
Total State Revenues	6,388,757	6,452,741	7,141,221	7,422,130
Other Federal Revenue	0	53,953	69,746	85,311
Title II Improv Teacher Quality	0	0	2,500	2,500
Title Vib Special Education	0	0	51,500	51,500
CARES Relief Funds	0	0	0	0
ESSER Relief Funds	44,882	2,780	0	0
Total Federal Revenues	44,882	56,733	123,746	139,311
Transfer from Other Funds		157,981	(15,000)	0
Total Transfers		157,981	(15,000)	0
Total Revenues	\$7,327,720	\$9,657,250	\$7,889,513	\$8,224,804
Instruction (1000s)				
Salaries	2,011,258	1,904,124	1,944,569	1,982,223
Supplemental Pay & Stipends	0	0	83,600	60,366
Employee Benefits	763,218	701,790	673,867	897,642
Purch Svcs	7,235	0	0	0
Other Exp	1,158	1,291	2,025	2,025
Supplies & Materials	101,095	82,496	123,000	147,000
Capital Outlay	29,597	8,990	2,500	1,500
Total Instruction	2,913,561	2,698,691	2,829,561	3,090,756
Special Education (1700s)				
Salaries	135,583	175,044	171,961	171,225
Supplemental Pay & Stipends			6,900	3,439
Employee Benefits	37,547	48,948	60,543	62,591
Purch Svcs	73,258	58,046	70,000	90,000
Other Exp	66,749	70,768	78,000	81,900
Supplies & Materials	2,676	1,930	3,000	3,000
Capital Outlay	0	0	0	0
Total Special Education	315,813	354,736	390,404	412,154

Monument Academy
Monument Academy Elementary
Budget by School (\$)
FY 2026/27

Enrollment	FY 23/24 Audit	FY 24/25 Audit	FY 25/26 Mid-Yr Budget	FY 26-27 Proposed
620.0				
Athletics/Co-Curricular (1800s)				
Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Purch Svcs	0	0	0	0
Other Exp	0	0	0	0
Supplies & Materials	0	0	0	0
Capital Outlay	0	0	0	0
Total Athletics/Cocurricular	0	0	0	0
Pupil Support Svcs				
Salaries	139,335	140,903	143,078	143,078
Supplemental Pay & Stipends			7,300	2,862
Employee Benefits	44,930	43,987	46,854	48,450
Purch Svcs	0	0	0	0
Other Exp	0	0	0	0
Supplies & Materials	2,422	2,238	2,500	3,000
Capital Outlay	0	0	0	0
Total Pupil Services	186,687	187,128	199,733	197,390
Instr Staff Services				
Salaries	274,503	243,529	203,452	187,788
Supplemental Pay & Stipends			20,100	3,870
Employee Benefits	102,619	103,941	64,260	62,694
Purch Svcs	73,652	41,116	45,500	31,000
Other Exp	0	0	0	0
Supplies & Materials	35,595	28,336	45,000	78,750
Capital Outlay	0	0	0	0
Total Instructional Staff Services	486,369	416,922	378,313	364,102
General Administration				
Salaries	6,250	81,001	90,000	90,000
Supplemental Pay & Stipends			4,500	1,800
Employee Benefits	2,432	23,336	23,450	26,016
Purch Svcs	178,621	141,520	107,000	95,000
Other Exp	215,802	221,340	253,839	266,156
Supplies & Materials	14,610	8,528	3,000	4,500
Capital Outlay	0	0	2,000	2,000
Dues & Fees/Contingency	6,500	2,461	25,000	74,954
Total General Administration	424,215	478,186	508,789	560,427
School Administration				
Salaries	312,739	346,573	318,363	325,455
Supplemental Pay & Stipends			17,550	6,839
Employee Benefits	113,027	96,433	103,818	108,689
Purch Svcs	892	3,847	24,000	35,000
Other Exp	929	1,240	1,000	1,250
Supplies & Materials	787	7,768	4,750	4,800
Capital Outlay	0	0	0	0
Dues & Fees	0	3,737	27,000	24,000
Total School Administration	428,374	459,598	496,481	506,033

Monument Academy
Monument Academy Elementary
Budget by School (\$)
FY 2026/27

Enrollment	FY 23/24 Audit	FY 24/25 Audit	FY 25/26 Mid-Yr Budget	FY 26-27 Proposed
620.0				
Business Services				
Salaries	95,493	78,778	73,000	96,120
Supplemental Pay & Stipends			3,700	1,596
Employee Benefits	29,245	22,950	21,904	27,872
Purch Svcs	79,731	68,822	54,220	30,200
Other Exp	0	0	0	0
Supplies & Materials	0	1,165	2,000	2,000
Capital Outlay	0	0	0	0
Total Business Services	204,469	171,715	154,824	157,788
Facilities/Security				
Salaries	83,051	94,893	85,010	85,010
Supplemental Pay & Stipends			4,300	1,700
Employee Benefits	25,741	26,616	28,887	28,885
Purch Svcs	93,202	105,432	124,487	126,850
Other Exp	23,511	1,159,363	25,000	20,000
Purch Prof Svcs/Utilities	1,159,471	18,081	1,215,713	1,688,936
Supplies & Materials	152,202	126,253	143,000	152,250
Capital Outlay	60,441	1,402,039	202,000	202,000
Capital Lease	55,086		0	0
Total Facilities	1,652,705	2,932,677	1,828,397	2,305,631
Central Services				
Salaries	189,746	179,147	173,127	176,965
Supplemental Pay & Stipends			9,200	2,501
Employee Benefits	49,704	52,590	58,263	56,097
Purch Svcs	122,439	117,810	211,000	217,396
Other Exp	62,697	149,703	210,000	180,700
Supplies & Materials	45,387	46,916	55,000	51,000
Capital Outlay	6,004	16,069	13,000	35,000
Total Central Services	475,977	562,235	729,589	719,660
Total Expenditures	\$7,088,170	\$8,261,888	\$7,516,091	\$8,313,941
Net Income	\$239,550	\$1,395,362	\$373,421	(\$89,136)
Summary by Object				
Salaries	3,247,958	3,243,992	3,202,560	3,257,864
Supplemental Pay & Stipends			157,150	84,974
Employee Benefits	1,168,463	1,120,591	1,081,847	1,318,936
Purch Svcs	629,030	536,593	636,207	625,446
Purch Prof Svcs	1,159,471	18,081	1,215,713	1,688,936
Other Exp	370,846	1,603,705	569,864	552,031
Supplies & Materials	354,774	305,630	381,250	446,300
Capital Outlay	96,042	1,427,098	219,500	240,500
Dues & Fees/Capital Lease	61,586	6,198	52,000	98,954
Total Expenditures by Object	\$7,088,170	\$8,261,888	\$7,516,091	\$8,313,941

Monument Academy
Monument Academy Middle
Budget by School (\$)
FY 2026/27

Enrollment 377.0	FY 23/24 Audit	FY 24/25 Audit	FY 25/26 Mid-Yr Budget	FY 26-27 Proposed
Fund Balance	0	909,833	909,833	909,833
Revenues				
Property Taxes - MLO	247,886	258,988	221,964	231,802
Tuition	0	0	0	0
Earnings on Investments	73,598	64,965	41,040	42,000
Athletic Fees	17,214	48,965	41,500	56,300
Instructional Materials Fees	111,245	102,363	102,885	107,445
Community Services Fees	661	0	0	0
Other Local Revenues	54,513	5,781	7,000	7,000
Total Local Revenues	505,117	481,062	414,389	444,547
Per-Pupil Funding	3,905,662	4,389,109	4,014,320	4,192,240
Capital Construction Funds	158,086	157,757	140,790	136,458
Exceptional Children Ed Act (ECEA) Revenue	49,012	0	35,848	35,848
English Language Proficiency	12,823	0	0	0
READ Act Revenue	0	0	0	0
Gifted & Talented	0	0	0	0
On-Behalf Payment	0	0	0	0
Other State Revenue	0	0	0	0
Total State Revenues	4,125,583	4,546,866	4,190,958	4,364,546
Other Federal Revenue	6,792		42,237	51,688
Title Vib Special Education	0		65,637	65,637
CARES Relief Funds	0	0	0	0
ESSER Relief Funds	0	0	0	0
Total Federal Revenues	6,792	0	107,874	117,325
Total Revenues	\$4,637,492	\$5,027,928	\$4,713,221	\$4,926,418
Instruction (1000s)				
Salaries	1,052,480	1,168,248	1,079,007	1,068,965
Supplemental Pay & Stipends			88,100	66,989
Employee Benefits	384,614	383,936	351,061	370,667
Purch Svcs	1,500	2,949	1,500	1,500
Other Exp	127	1,021	1,750	1,750
Supplies & Materials	22,786	37,549	52,925	56,675
Capital Outlay	0	0	0	0
Total Instruction	1,461,507	1,593,703	1,574,344	1,566,545
Special Education (1700s)				
Salaries	54,237	85,384	85,444	58,581
Supplemental Pay & Stipends			4,400	1,321
Employee Benefits	24,616	32,102	30,398	25,280
Purch Svcs	10	0	14,500	0
Other Exp	43,944	49,029	45,575	46,942
Supplies & Materials	0	202	500	500
Capital Outlay	0	0	0	0
Total Special Education	122,807	166,717	180,817	132,624
Athletics/Co-Curricular (1800s)				
Salaries	36,417	31,833	0	0
Supplemental Pay & Stipends			33,500	30,000
Employee Benefits	8,795	8,313	7,655	6,855
Purch Svcs	3,062	12,467	12,900	23,100
Other Exp	75	0	0	0
Supplies & Materials	2,804	1,819	1,100	2,800
Capital Outlay	0	622	775	1,000
Dues/Fees	0	300	500	1,000
Total Athletics/Cocurricular	51,153	55,354	56,430	64,755

Monument Academy
Monument Academy Middle
Budget by School (\$)
FY 2026/27

Enrollment 377.0	FY 23/24 Audit	FY 24/25 Audit	FY 25/26 Mid-Yr Budget	FY 26-27 Proposed
Pupil Support Svcs				
Salaries	22,925	52,573	52,756	65,156
Supplemental Pay & Stipends			2,600	1,055
Employee Benefits	5,133	13,630	17,433	18,030
Purch Svcs	0	0	0	0
Other Exp	0	0	0	0
Supplies & Materials	0	0	0	0
Capital Outlay	0	0	0	0
Total Pupil Services	28,058	66,203	72,789	84,241
Instr Staff Services				
Salaries	11,725	0	0	0
Employee Benefits	3,900	0	0	0
Purch Svcs	0	0	0	0
Other Exp	0	0	0	0
Supplies & Materials	0	0	0	0
Middle School Allocations	144,043	107,136	112,044	109,846
Total Instructional Staff Services	159,668	107,136	112,044	109,846
General Administration				
Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Purch Svcs	0	0	0	0
Other Exp	0	0	0	0
Supplies & Materials	0	0	0	0
Middle School Allocations	216,958	295,079	309,741	361,367
Total General Administration	216,958	295,079	309,741	361,367
School Administration				
Salaries	207,659	215,927	245,198	239,937
Supplemental Pay & Stipends			8,200	3,314
Employee Benefits	62,826	59,518	74,712	75,362
Purch Svcs	10	0	0	0
Other Exp	0	0	0	0
Supplies & Materials	436	1,962	2,000	2,000
Capital Outlay	0	0	0	0
Dues & Fees	0	0	1,000	1,000
Total School Administration	270,931	277,407	331,109	321,612
Business Services				
Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Purch Svcs	0	0	0	0
Other Exp	0	0	0	0
Supplies & Materials	0	0	0	0
Middle School Allocations	70,815	85,281	86,611	86,463
Total Business Services	70,815	85,281	86,611	86,463
Facilities				
Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Purch Svcs	0	0	0	0
Other Exp	0	0	0	0
Purch Prop Svcs/Utilities	0	0	0	0
Supplies & Materials	0	0	0	0
Middle School Allocations	1,850,469	1,768,931	2,042,462	1,466,545
Total Facilities	1,850,469	1,768,931	2,042,462	1,466,545

Monument Academy
Monument Academy Middle
Budget by School (\$)
FY 2026/27

Enrollment 377.0	FY 23/24 Audit	FY 24/25 Audit	FY 25/26 Mid-Yr Budget	FY 26-27 Proposed
Central Services				
Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Purch Svcs	0	0	0	0
Other Exp	0	0	0	0
Supplies & Materials	0	0	0	0
Middle School Allocation	206,606	283,596	359,177	393,832
Total Central Services	206,606	283,596	359,177	393,832
Contingency & Reserves				
Bond Ratio Contingency	100,000	100,000	25,000	25,000
Total Contingencies	100,000	100,000	25,000	25,000
Total Expenditures	\$4,538,972	\$4,799,407	\$5,150,525	\$4,612,832
Net Income	\$98,520	\$228,521	(\$437,303)	\$313,586
Summary by Object				
Salaries	1,385,443	1,553,965	1,462,405	1,432,638
Supplemental Pay & Stipends			136,800	102,679
Employee Benefits	489,884	497,499	481,258	496,193
Purch Svcs	4,582	15,416	28,900	24,600
Purch Prop Svcs	0	0	0	0
Other Exp	44,146	50,050	47,325	48,692
Supplies & Materials	26,026	41,532	56,525	61,975
Capital Outlay	2,488,891	622	775	1,000
Dues & Fees	0	300	1,500	2,000
Middle School Allocations	0	2,540,023	2,910,036	2,418,054
Bond Ratio Contingency	100000	100,000	25,000	25,000
Total Expenditures by Object	\$4,538,972	\$4,799,407	\$5,150,525	\$4,612,832

Monument Academy
Monument Academy High
Budget by School (\$)
FY 2026/27

Enrollment	FY 23/24	FY 24/25	FY 25/26 Mid-Yr	FY 26-27
103.00	Audit	Audit	Budget	Proposed
Fund Balance	0	1,217,521	3,017,521	3,017,521
Revenues				
Property Taxes - MLO	78,486	89,087	55,337	63,331
Tuition	0	0	0	0
Earnings on Investments	25,091	24,703	23,000	73,000
Athletic Fees	8,084	17,623	16,350	25,285
Instructional Materials Fees	44,007	48,120	25,650	29,355
Community Services Fees	28,420	29,435	55,625	27,000
Other Local Revenues	261,827	1,559,574	377,000	207,000
Total Local Revenues	445,915	1,768,542	552,962	424,971
Per-Pupil Funding	1,275,461	1,509,767	1,000,800	1,145,360
Capital Construction Funds	47,545	54,265	35,100	39,780
Education of the Handicapped	0	124,410	125,000	125,000
English Language Proficiency	0		0	0
READ Act Revenue	0		0	0
Gifted & Talented	0		0	0
On-Behalf Payment	0		0	0
Other State Revenue	3,857		0	0
Total State Revenues	1,326,863	1,688,442	1,160,900	1,310,140
Other Federal Revenue	56,352	0	10,530	12,922
Title II Improv Teacher Quality	0	2,495	2,500	2,000
Title Vib Special Education	0	65,637	67,000	67,000
CARES Relief Funds	0	0	0	0
ESSER Relief Funds	0	1,853	1,000	1,000
Total Federal Revenues	56,352	69,985	81,030	82,922
Transfer from Other Funds		75,864	65,317	0
Total Transfers		75,864	65,317	0
Total Revenues	\$1,829,130	\$3,602,833	\$1,860,209	\$1,818,033
Instruction (1000s)				
Salaries	551,364	539,674	489,728	521,865
Supplemental Pay & Stipends			62,000	39,221
Employee Benefits	191,414	182,764	164,972	184,152
Purch Svcs	1,550	3,780	1,500	1,500
Other Exp	2,243	2,078	4,375	4,375
Supplies & Materials	46,696	40,255	44,075	41,075
Capital Outlay	0	0	0	0
Total Instruction	793,267	768,551	766,650	792,188
Special Education (1700s)				
Salaries	93,918	78,868	65,263	81,771
Supplemental Pay & Stipends			3,100	1,635
Employee Benefits	35,119	25,193	27,133	32,112
Purch Svcs	27,692	28,577	32,000	32,000
Other Exp	14,169	18,364	17,203	17,719
Supplies & Materials	85	81	500	500
Capital Outlay	0	0	0	0
Total Special Education	170,983	151,083	145,199	165,737

Monument Academy
Monument Academy High
Budget by School (\$)
FY 2026/27

Enrollment 103.00	FY 23/24 Audit	FY 24/25 Audit	FY 25/26 Mid-Yr Budget	FY 26-27 Proposed
Athletics/Co-Curricular (1800s)				
Salaries			0	0
Supplemental Pay & Stipends	7,000	14,000	20,000	42,000
Employee Benefits	1,601	3,199	4,570	9,597
Purch Svcs	818	9,920	10,250	38,350
Other Exp	502	0	0	0
Supplies & Materials	2,575	2,909	9,600	47,010
Capital Outlay	3,000	207	225	10,500
Dues & Fees	750	8,630	4,000	7,000
Total Athletics/Cocurricular	16,246	38,865	48,645	154,457
Pupil Support Svcs				
Salaries	98,588	87,454	87,673	85,361
Supplemental Pay & Stipends			4,400	1,753
Employee Benefits	24,530	21,665	28,792	29,230
Purch Svcs	0	4,500	0	0
Other Exp	0	0	0	0
Supplies & Materials	1,520	1,247	2,200	2,500
Capital Outlay	0	0	0	0
Total Pupil Services	124,638	114,866	123,065	118,844
Instr Staff Services				
Salaries	131,895	77,531	88,368	88,368
Supplemental Pay & Stipends			4,500	1,767
Employee Benefits	45,448	21,437	29,187	30,172
Purch Svcs	2,773	0	0	0
Other Exp	0	0	0	2,000
Supplies & Materials	9,526	18,438	18,000	15,000
Capital Outlay			0	0
Total Instructional Staff Services	189,642	117,406	140,056	137,308
General Administration				
Salaries	4,167	54,000	60,000	60,000
Supplemental Pay & Stipends			3,000	1,200
Employee Benefits	1,408	15,557	15,634	16,000
Purch Svcs	84,868	115,557	77,000	87,000
Other Exp	187,428	219,730	202,793	208,805
Supplies & Materials	9,061	779	3,250	3,250
Capital Outlay	0	10,917	500	500
Dues & Fees/Contingency	0	1,952	25,000	74,954
Total General Administration	286,932	418,492	387,177	451,709
School Administration				
Salaries	180,533	156,828	152,698	146,437
Supplemental Pay & Stipends			7,050	2,434
Employee Benefits	56,471	46,015	47,716	47,373
Purch Svcs	665	0	2,500	4,000
Other Exp	28	0	0	0
Supplies & Materials	1,749	3,465	4,000	4,000
Capital Outlay	0	0	0	0
Dues & Fees	5,094	2,196	2,200	2,500
Total School Administration	244,540	208,504	216,164	206,743

Monument Academy
Monument Academy High
Budget by School (\$)
FY 2026/27

Enrollment	FY 23/24 Audit	FY 24/25 Audit	FY 25/26 Mid-Yr Budget	FY 26-27 Proposed
103.00				
Business Services				
Salaries	31,525	55,546	53,200	64,080
Supplemental Pay & Stipends			2,570	1,064
Employee Benefits	10,430	15,992	15,013	17,909
Purch Svcs	51,313	44,549	36,980	24,525
Other Exp	0	0	0	0
Supplies & Materials	0	275	500	500
Capital Outlay	0	0	0	0
Total Business Services	93,268	116,362	108,263	108,078
Facilities & Transportation				
Salaries	60,039	52,890	51,020	51,020
Supplemental Pay & Stipends			2,600	1,020
Employee Benefits	23,416	19,682	17,571	18,191
Purch Svcs	69,242	110,278	129,387	127,325
Other Exp	0	2,133,572	26,000	26,000
Purch Prop Svcs/Utilities	2,178,397	23,589	2,183,500	1,500,000
Supplies & Materials	100,296	82,753	102,000	108,625
Capital Outlay	1,216	175,000	41,000	1,000
Debt Service	0	0	0	0
Total Facilities & Transportation	2,432,606	2,597,764	2,553,078	1,833,182
Central Services				
Salaries	63,952	85,301	95,474	87,462
Supplemental Pay & Stipends			7,000	3,487
Employee Benefits	18,284	24,418	28,497	27,092
Purch Svcs	126,216	139,655	181,500	215,500
Other Exp	37,197	0	67,000	70,250
Supplies & Materials	15,831	87,938	25,500	30,500
Capital Outlay	0	23,004	19,000	33,000
Indirect/Contingency	0	33,125	25,000	25,000
Total Central Services	261,480	393,441	448,972	492,290
Middle School Allocations				
Instructional Staff Services (2200's)	(144,043)	(107,136)	(112,044)	(109,846)
General Administration (2300's)	(216,958)	(295,079)	(309,741)	(361,367)
Business Services (2500's)	(70,815)	(85,281)	(86,611)	(86,463)
Facilities & Operations (2600's)	(1,850,469)	(1,768,931)	(2,042,462)	(1,466,545)
Central Services	(198,312)	(283,596)	(359,177)	(393,832)
Total Middle School Allocations	(2,480,596)	(2,540,023)	(2,910,036)	(2,418,054)
Contingency & Reserves				
Bond Ratio Contingency			0	0
Total Contingencies	0	0	0	0
Total Expenditures	\$2,133,006	\$2,385,311	\$2,027,231	\$2,042,483
Net Income	(\$303,876)	\$1,217,522	(\$167,022)	(\$224,450)

Monument Academy
Monument Academy High
Budget by School (\$)
FY 2026/27

Enrollment	FY 23/24 Audit	FY 24/25 Audit	FY 25/26 Mid-Yr Budget	FY 26-27 Proposed
103.00				
Summary by Object				
Salaries	1,215,981	1,188,092	1,143,424	1,186,363
Supplemental Pay & Stipends			116,220	95,583
Employee Benefits	408,121	375,922	379,085	411,828
Purch Svcs	365,137	456,816	471,117	530,200
Purch Prop Svcs	2,178,397	23,589	2,183,500	1,500,000
Other Exp	241,567	2,373,744	317,371	329,149
Supplies & Materials	187,339	238,140	209,625	252,960
Capital Outlay	4,216	209,128	60,725	45,000
Dues & Fees/Debt Service	5,844	12,778	31,200	84,454
Middle School Allocations	(2,480,596)	(2,540,023)	(2,910,036)	(2,418,054)
Bond Ratio/Contingency	0	33,125	25,000	25,000
Total Expenditures by Object	\$2,126,006	\$2,371,311	\$2,027,231	\$2,042,483

Monument Academy

Preliminary Budget Development Assumptions
FY 26/27

Per-Pupil Revenue				Change in PPR
	\$11,120.00	25/26 PPR	\$11,120.00	\$0.00
	Elem/HomeSchool	MS	HS	Total
FY 25/26 Count	595.12	361.00	90.00	1,046.12
FY 26/27 Projected Budget	620.00	377.00	103.00	1,100.00
Difference	24.88	16.00	13.00	53.88

Incremental Revenues

	MA Elem/Home-Sch	MA MS	MA HS	Total
- Student Revenue Change	276,666	177,920	144,560	599,146
- Instructional Fees	3,354	4,560	3,705	11,619
- Athletic Fees		14,800	8,935	
- Donations & Fundraising	0	0	(170,000)	(170,000)
- MLO changes	15,298	9,838	7,993	
- Community Services			(28,625)	
- State Grant Revenue Changes	4,243	(4,332)	4,680	4,591
- Federal Charter Facility Funds	15,565	9,451	2,392	27,408
- Transfer	15,000		(65,317)	(50,317)
Total Incremental Change in Revenue	330,125	212,237	(91,677)	422,447

Incremental Expenditure Changes

Staffing Changes

Salaries	55,304	(29,767)	42,567	
Benefits	237,088	14,935	32,743	284,766

Bonuses for Returning Staff

	West	East
Bonus and Stipends*	84,974	198,262
2% Bonus Only	58,039	45,965

*Increase in stipends for athletics

Expenditures Changes

Consumables	20,000			
ESS Purch Serv	20,000			
Curriculum	8,750			
Legal	13,000		10,000	
Clubs MAHP	11,000			
HRA	(30,000)			
Purch Serv Technology			20,000	
Technology Equipment	23,000		14,000	
Athletics		28,000	32,000	
Contingency	25,000		25,000	
Inflation	3,000	1,000	1,000	
Total	93,750	29,000	102,000	224,750

Total Incremental Expenditure Changes	313,966	(19,953)	156,672	382,581
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Amount (over) Under Budget	16,160	232,190	(248,349)	0
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Amount (over) Under Budget by Campus	16,160		(16,159)	0
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FY2025-2026 UNIFORM BUDGET SUMMARY

Monument Academy Charter School District Code: El Paso Cty, Lewis Palmer D-38 Mid-Yr Budget Adopted: Jan 08, 2026		11	26	23	52	53	
Object Source	Charter School Fund	Preschool Fund	Pupil Activity	Building Corp	Foundation	TOTAL	
Beginning Fund Balance		6,487,565	1,878	125,800	1,694,204	-	14,797,013
Revenues							
Local Sources	1000 - 1999	1,532,881	667,048	225,000	2,207,000	100,000	6,264,810
Intermediate Sources	2000 - 2999						-
State Sources	3000 - 3999	13,096,816		-			26,193,632
Federal Sources	4000 - 4999	339,558					679,116
Total Revenues		14,969,255	667,048	225,000	2,207,000	100,000	33,137,558
Total Beginning Fund Balance and Reserves		21,456,820	668,926	350,800	3,901,204	100,000	47,934,571
Total Allocations To/From Other Funds	5800						-
Transfers To/From Other Funds	5200 - 5300	-					-
Other Sources	5500,5900,						-
Available Beginning Fund Balance & Revenues		21,456,820	668,926	350,800	3,901,204	100,000	47,934,571
Expenditures							
Instruction - Program 0010 to 2099							
Salaries	0100	4,129,601	377,951				8,637,153
Employee Benefits, including object 0280	0200	1,588,895	134,994				3,312,783
Purchased Services	0500	341,161	-	80,000			763,763
Supplies and Materials	0600	298,560	16,000	145,000			758,120
Property	0700	13,000	-	-			26,000
Other	0800, 0900	8,000	47,250	-			63,250
Total Instruction		6,379,217	576,195	225,000	-	-	13,561,069
Supporting Services							
Students - Program 2100							
Salaries	0100	299,265					598,530
Employee Benefits, including object 0280	0200	95,710					191,419
Purchased Services	0500	-					-
Supplies and Materials	0600	5,500					11,000
Property	0700	-					-
Other	0800, 0900	-					-
Total Students		400,475	-	-	-	-	800,950
Instructional Staff - Program 2200							
Salaries	0100	281,794					563,587
Employee Benefits, including object 0280	0200	92,866					185,732
Purchased Services	0500	33,000					66,000
Supplies and Materials	0600	93,750					187,500
Property	0700	-					-
Other	0800, 0900	-	-				-
Total Instructional Staff		501,409	-	-	-	-	1,002,819
General Administration - Program 2300,							
Salaries	0100	153,000					306,000
Employee Benefits, including object 0280	0200	42,017					84,033
Purchased Services	0500	656,961					1,313,921
Supplies and Materials	0600	7,750					15,500
Property	0700	2,500					5,000
Other	0800, 0900	149,909					299,817
Total School Administration		1,012,136	-	-	-	-	2,024,272
School Administration - Program 2400							
Salaries	0100	724,415					1,448,829
Employee Benefits, including object 0280	0200	231,424					462,847
Purchased Services	0500	40,250					80,500
Supplies and Materials	0600	10,800					21,600
Property	0700	-					-
Other	0800, 0900	27,500					55,000
Total School Administration		1,034,388	-	-	-	-	2,068,776
Business Services - Program 2500, including							
Salaries	0100	162,860					325,720
Employee Benefits, including object 0280	0200	45,782					91,563
Purchased Services	0500	54,725					109,450
Supplies and Materials	0600	2,500					5,000
Property	0700	-					-
Other	0800, 0900	-					-
Total Business Services		265,867	-	-	-	-	531,733
Operations and Maintenance - Program 2600							
Salaries	0100	138,751					277,501
Employee Benefits, including object 0280	0200	47,077					94,153
Purchased Services	0500	3,489,111					6,978,222
Supplies and Materials	0600	260,875					521,750
Property	0700	203,000					406,000
Other	0800, 0900	-					-
Total Operations and Maintenance		4,138,813	-	-	-	-	8,277,626
Student Transportation - Program 2700							
Salaries	0100	-					-
Employee Benefits, including object 0280	0200	-					-
Purchased Services	0500	-					-
Supplies and Materials	0600	-					-
Property	0700	-					-
Other	0800, 0900	-					-
Total Student Transportation		-	-	-	-	-	-

FY2025-2026 UNIFORM BUDGET SUMMARY

Monument Academy Charter School District Code: El Paso Cty, Lewis Palmer D-38 Mid-Yr Budget Adopted: Jan 08, 2026		11	26	23	52	53	
Object Source	Charter School Fund	Preschool Fund	Pupil Activity	Building Corp	Foundation	TOTAL	
Central Support - Program 2800, including							
Salaries	0100	270,416					540,832
Employee Benefits, including object 0280	0200	83,188					166,377
Purchased Services	0500	683,846			7,000	100,000	1,474,692
Supplies and Materials	0600	81,500					163,000
Property	0700	68,000				-	136,000
Other	0800, 0900	25,000			2,200,000	-	2,250,000
Total Central Support		1,211,950	-	-	2,207,000	100,000	4,730,900
Other Support - Program 2900							
Salaries	0100	-					-
Employee Benefits, including object 0280	0200	-					-
Purchased Services	0500	-					-
Supplies and Materials	0600	-					-
Property	0700	-					-
Other	0800, 0900	-					-
Total Other Support		-	-	-	-	-	-
Food Service Operations - Program 3100							
Salaries	0100	-					-
Employee Benefits, including object 0280	0200	-					-
Purchased Services	0500	-					-
Supplies and Materials	0600	-					-
Property	0700	-					-
Other	0800, 0900	-					-
Total Other Support		-	-	-	-	-	-
Enterprise Operations - Program 3200							
Salaries	0100	-					-
Employee Benefits, including object 0280	0200	-					-
Purchased Services	0500	-					-
Supplies and Materials	0600	-					-
Property	0700	-					-
Other	0800, 0900	-					-
Total Enterprise Operations		-	-	-	-	-	-
Community Services - Program 3300							
Salaries	0100	-					-
Employee Benefits, including object 0280	0200	-					-
Purchased Services	0500	-					-
Supplies and Materials	0600	-					-
Property	0700	-					-
Other	0800, 0900	-					-
Total Community Services		-	-	-	-	-	-
Education for Adults - Program 3400							
Salaries	0100	-					-
Employee Benefits, including object 0280	0200	-					-
Purchased Services	0500	-					-
Supplies and Materials	0600	-					-
Property	0700	-					-
Other	0800, 0900	-					-
Total Education for Adults Services		-	-	-	-	-	-
Total Supporting Services		8,565,038	-	-	2,207,000	100,000	19,437,076
Property - Program 4000							
Salaries	0100	-					-
Employee Benefits, including object 0280	0200	-					-
Purchased Services	0500	-					-
Supplies and Materials	0600	-					-
Property	0700	-					-
Other	0800, 0900	-					-
Total Property		-	-	-	-	-	-
Other Uses - Program 5000s - including							
Salaries	0100						-
Employee Benefits, including object 0280	0200	25,000					50,000
Purchased Services	0500						-
Supplies and Materials	0600						-
Property	0700						-
Other	0800, 0900						-
Total Other Uses		25,000	-	-	-	-	50,000
Total Expenditures		14,969,255	576,195	225,000	2,207,000	100,000	33,048,145
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		14,969,255	576,195	225,000	2,207,000	100,000	33,048,145

FY2025-2026 UNIFORM BUDGET SUMMARY

Monument Academy Charter School District Code: El Paso Cty, Lewis Palmer D-38 Mid-Yr Budget Adopted: Jan 08, 2026							
Object Source	11 Charter School Fund	26 Preschool Fund	23 Pupil Activity	52 Building Corp	53 Foundation	TOTAL	
BUDGETED ENDING FUND BALANCE							
Non-spendable fund balance (9900)	6710						-
Restricted fund balance (9900)	6720			125,800	1,694,204	-	1,820,004
TABOR 3% emergency reserve (9321)	6721	520,000					1,040,000
TABOR multi year obligations (9322)	6722						-
District emergency reserve (letter of credit or real	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		92,731	-			92,731
Unassigned fund balance (9900)	6770	5,967,565					11,935,131
Net investment in capital assets (9900)	6790						-
Restricted net position (9900)	6791						-
Unrestricted net position (9900)	6792						-
Total Ending Fund Balance		6,487,565	92,731	125,800	1,694,204	-	14,887,866
Total Available Beginning Fund Balance &		(0)	-	-	-	-	(1,440)
Use of a portion of beginning fund balance		No	No	No	No	No	

Monument Academy
Bond Coverage Ratios

FY 24/25 (Post-Audit)			
Days Cash on Hand Calculation	Combined Per Audit	West 2014 Bonds	East 2019 Bonds
General Fund Cash and Investments			
Petty Cash	1,500		
General Fund Integrity Checking	(227,407)		
ColoTrust LGIP	3,622,398		
Integrity MM	3,066,298		
Total Cash 6/30/25	6,462,789		
TABOR Reserve	(510,000)	(316,041)	(193,959)
Net Cash	\$5,952,789	\$3,688,878	\$2,038,212
Expenditures			
Total Expenditures - Per Audit	15,346,607	8,261,889	7,084,718
Less: Base Rental/Debt Service	(2,761,833)	(928,687)	(1,833,146)
Less: Non-Recurring Expenditures			
- Parking Lot Purchase	(1,400,000)	(1,400,000)	0
- Modular Purchase	(175,000)	0	(175,000)
Net Subtractions	(4,336,833)	(2,328,687)	(2,008,146)
Adjusted Expenditures	\$11,009,774	\$5,933,202	\$5,076,572
Days Cash On Hand	197.3	226.9	146.5
DCOH Requirement		50.0	45.0

FY 25/26 (Mid-Yr Budget)			
Days Cash on Hand Calculation	Combined Per Audit	West 2014 Bonds	East 2019 Bonds
General Fund Cash and Investments			
Petty Cash	1,500		
General Fund Integrity Checking	100,000		
ColoTrust LGIP	3,145,590		
Integrity MM	3,000,000		
Total Cash 6/30/26	6,247,090		
TABOR Reserve	(520,000)	(364,051)	(155,949)
Net Cash	\$5,727,090	\$4,009,529	\$1,717,561
Expenditures			
38942 Total Expenditures - Per Budget	14,969,255	8,313,941	6,655,314
Less: Base Rental/Debt Service	(2,748,163)	(914,913)	(1,833,250)
Less: Non-Recurring Expenditures			
1440 - Gravel for Dirt Lot	0	0	0
- Other N/R Expenses	0	0	0
Net Subtractions	(2,748,163)	(914,913)	(1,833,250)
Adjusted Expenditures	\$12,221,092	\$7,399,028	\$4,822,064
Days Cash On Hand	171.0	197.8	130.0
DCOH Requirement		50.0	45.0

Debt Service Coverage Ratio Calculation			
	Combined Per Audit	West 2014 Bonds	East 2019 Bonds
Net Income	2,941,404	1,395,361	1,546,043
Plus: Base Rental/Debt Service	2,761,833	928,687	1,833,146
Plus: Non-Recurring Expenditures			
- Parking Lot	1,400,000	1,400,000	0
- Modular Purchase	175,000	0	175,000
Adjusted Net Income	7,278,237	3,724,048	3,554,189
Base Rental/Debt Service	2,761,833	928,687	1,833,146
Debt Service Coverage Ratio	2.64	4.01	1.94
DSCR Requirement		1.10	1.20

Debt Service Coverage Ratio Calculation			
	Combined Per Audit	West 2014 Bonds	East 2019 Bonds
Net Income	(215,699)	183,664	(399,363)
Plus: Base Rental/Debt Service	2,748,163	914,913	1,833,250
Plus: Non-Recurring Expenditures			
- Parking Lot	0	0	0
- Other N/R Expenses	0	0	0
Adjusted Net Income	2,532,464	1,098,577	1,433,887
Base Rental/Debt Service	2,748,163	914,913	1,833,250
Debt Service Coverage Ratio	0.92	1.20	0.78
DSCR Requirement		1.10	1.20

	Total	West	East
Enrollment	1,100.10	594.10	506.00
	102.33%	55.27%	47.07%
Fund Balance			
- BOY	3,036,162	2,454,851	581,311
- Interschool Cash Transfer	0	0	0
- Net Income	2,941,404	1,395,361	1,546,043
- EOY	5,977,566	3,850,212	2,127,354
- % of Fund Balance	100.00%	64.41%	35.59%
Cash Allocable to campus	\$5,727,090	\$3,688,878	\$2,038,212

	Total	West	East
Enrollment	1,075.00	599.00	476.00
	100.00%	55.72%	44.28%
Fund Balance			
- BOY	5,977,566	3,850,212	2,127,354
- Interschool Cash Transfer	0	0	0
- Net Income	(215,699)	183,664	(399,363)
- EOY	5,761,867	4,033,876	1,727,991
- % of Fund Balance	100.00%	70.01%	29.99%
Cash Allocable to campus	\$5,727,090	\$4,009,529	\$1,717,561