

# MARATHON INDEPENDENT SCHOOL DISTRICT 2021-2022 Adopted Budget

Wednesday, August 25, 2021

		Estimated Revenues	Appropriations
<b>Fund 199 - General Maintenance</b>	Revenues	\$ 1,765,750.00	\$ 1,765,750.00
<i>Fund 199 - Balanced Budget (Appropriations supported by estimated revenues)</i>			
<b>Fund 198 - Construction Projects/Committed Fund Balance</b>	Revenues	\$ 35,000.00	\$ 35,000.00
<i>Fund 198 - Project to be funded with Committed Fund Balance funds.</i>			
<b>Fund 101 - Food Service</b>	Revenues	\$ 19,229.00	\$ 19,229.00
<i>Fund 101 - Balanced Budget (Appropriations supported by estimated revenues and other general maintenance resources)</i>			
<b>Total</b>		<b>\$ 1,819,979.00</b>	<b>\$ 1,819,979.00</b>

# MARATHON INDEPENDENT SCHOOL DISTRICT

## 2021-2022 Adopted Budget

### Wednesday, August 25, 2021

#### \*\* Budget Adoption by Fund and Function \*\*

#### Fund 199 - General Maintenance

			Estimated Revenue	Appropriations
Function:	00	57XX - Local Revenue	\$1,085,386	
	00	58XX - State Revenue	\$650,364	
	00	59XX - Federal Revenue	\$30,000	
	11	Instruction		\$864,645
	12	Media Services		\$2,123
	13	Professional Development		\$3,076
	23	Campus Administration		\$123,851
	31	Counseling Services		\$42,336
	33	Health Services		\$10,100
	34	Transportation Services		\$17,418
	36	Ex/Co-Curricular		\$66,105
	41	District Administration		\$249,313
	51	Facilities		\$187,097
	52	Security and Monitoring		\$5,605
	53	Data Processing/Technology		\$119,303
	61	Parental Involvement		\$1,000
	71	Debt Services		\$23,413
	91	Recapture Payment to TEA		\$0
	93	Payments to Fiscal Agents		\$4,920
	99	Other Payments/Appraisal District		\$35,216
	00	Transfer Out/Food Service Fund		\$10,229
			<b>\$1,765,750</b>	<b>\$1,765,750</b>

#### Fund 198 - Construction Projects/Committed Fund Balance

			Estimated Revenue	Appropriations
Function:	00	37XX - Committed Fund Balance/Construction	\$35,000	
	51	66XX - Capital Improvements		\$35,000
			<b>\$35,000</b>	<b>\$35,000</b>

#### Fund 101 - Food Service

			Estimated Revenue	Appropriations
Function:	00	59XX - Federal Revenue	\$9,000	
	00	79XX - Other Resources	\$10,229	
	35	Food Services		\$19,229
			<b>\$19,229</b>	<b>\$19,229</b>

Note: Estimated property tax revenues are based on a proposed tax rate of \$0.9790 per \$100 valuation.

## GENERAL MAINTENANCE, FUND 199 ESTIMATED REVENUES

### Estimated Revenues

	2020-2021 Budget	2021-2022 Proposed	Inc/Dec	% Inc/Dec
<i>2020-2021 Data to change by year end</i>				
571X Property Tax Revenue	\$1,039,787	\$1,075,786		
5742 Interest Earnings	\$7,575	\$3,100		
5743 Rent/Teacherage	\$6,000	\$6,000		
5744 Donations	\$209	\$0		
5749 Miscellaneous	\$1,000	\$500		
<b>Total Local Revenues</b>	<b>\$1,054,571</b>	<b>\$1,085,386</b>		
5811 Available School Funds/Per Capita	\$23,903	\$22,726		
5812 Foundation School Program	\$616,663	\$547,042		
5831 TRS On Behalf - Flow Thru w/6144	\$81,471	\$80,596		
<b>Total State Revenues</b>	<b>\$722,037</b>	<b>\$650,364</b>		
59XX - Federal Revenues (MAC/SHARS)	\$20,000	\$30,000		
<b>Total Estimated Revenues</b>	<b>\$1,796,608</b>	<b>\$1,765,750</b>	<b>-\$30,858</b>	<b>-1.72%</b>
37XX - Prior Year Funds/Purchase/Brown Foundation	<b>\$12,202</b>			
	<b>\$1,808,810</b>			

#### State Revenue Special Program Allocation

Career & Technology	\$13,687	<b>\$82,465</b>
College, Career, or Military Readir	\$11,000	
Dyslexia	\$1,232	
Early Education	\$9,010	
Gifted & Talented	\$1,193	
Special Education	\$8,579	
Decreased from \$24,952		
State Compensatory	\$37,226	
School Safety Allotment	\$538	

This is a breakdown showing TEA's requirement on the amount of state funds that MISD must spend towards the identified special programs.

Non Discretionary Funds

### Appropriations by Function & Object

By Function:	Amount	Percentage	By Object:	Amount	Percentage
11-Instruction	\$864,645	48.97%	61XX - Payroll Costs	\$1,248,896	70.73%
12-Media Services	\$2,123	0.12%	62XX - Professional Services	\$286,163	16.21%
13-Professional Development	\$3,076	0.17%	63XX - Supplies & Material	\$89,027	5.04%
23-Campus Administration	\$123,851	7.01%	64XX - Misc Fees/Travel Costs	\$108,022	6.12%
31-Counseling Services	\$42,336	2.40%	65XX - Lease Payment/School B	\$23,413	1.33%
33-Health Services	\$10,100	0.57%	66XX - Capital Assets/Bus	\$0	0.00%
34-Transportation Services	\$17,418	0.99%	89XX - Transfer Out	\$10,229	0.58%
36-Ex/Co-Curricular	\$66,105	3.74%		<b>\$1,765,750</b>	<b>100%</b>
41-District Administration	\$249,313	14.12%	<b>Reporting Requirement - SB622</b>		
51-Facilities	\$187,097	10.60%	<b>Legally-Required Public Notices</b>		
52-Security and Monitoring	\$5,605	0.32%		<b>2020-2021</b>	<b>2021-2022</b>
53-Data Processing/Technology	\$119,303	6.76%	6491-701 Superintendent's Offi	\$ 1,500	\$ 1,000
61-Parental Involvement	\$1,000	0.06%	6491-702 Board of Trustees	\$ 500	\$ 250
71-Debt Services	\$23,413	1.33%	6491-750 Business Office	\$ 1,500	\$ 1,500
91 - Recapture Payment to TEA	\$0	0.00%		<b>\$ 3,500</b>	<b>\$ 2,750</b>
93-Payments to Fiscal Agents	\$4,920	0.28%	<b>Advocacy - Lobbying</b>		
99-Appraisal District	\$35,216	1.99%		<b>2020-2021</b>	<b>2021-2022</b>
00-Transfer Out	\$10,229	0.58%	6214-701 Superintendent's Offi	\$ 25	\$ 25
<b>Total</b>	<b>\$1,765,750</b>	<b>100%</b>		<b>\$ 3,525</b>	<b>\$ 2,775</b>

## Appropriations Comparison Report

By Function: Note 2020-2021 data subject to change at year end	2020-2021	2021-2022	Inc/Dec	% Inc/Dec
11-Instruction	\$950,346	\$864,645	-\$85,701	
12-Media Services	\$3,965	\$2,123	-\$1,842	
13-Professional Development	\$8,488	\$3,076	-\$5,412	
23-Campus Administration	\$115,769	\$123,851	\$8,082	
31-Counseling Services	\$5,682	\$42,336	\$36,654	
33-Health Services	\$12,150	\$10,100	-\$2,050	
34-Transportation Services	\$15,746	\$17,418	\$1,672	
36-Ex/Co-Curricular	\$56,438	\$66,105	\$9,667	
41-District Administration	\$236,267	\$249,313	\$13,046	
51-Facilities	\$201,357	\$187,097	-\$14,260	
52-Security and Monitoring	\$5,000	\$5,605	\$605	
53-Technology	\$114,719	\$119,303	\$4,584	
61-Community Involvement	\$1,000	\$1,000	\$0	
71-Debt Services	\$23,413	\$23,413	\$0	
91 - Recapture Payment to TEA	\$0	\$0	\$0	
93-Payments to Fiscal Agents	\$6,800	\$4,920	-\$1,880	
99-Other Payments	\$36,643	\$35,216	-\$1,427	
00-Transfer Out	\$15,027	\$10,229	-\$4,798	
	<b>\$1,808,810</b>	<b>\$1,765,750</b>	<b>-\$43,060</b>	<b>-2.38%</b>

By Object: Note 2020-2021 data subject to change at year end	2020-2021	2021-2022	Inc/Dec	% Inc/Dec
61XX - Payroll Costs	\$1,279,974	\$1,248,896	-\$31,078	
62XX - Professional Services	\$286,262	\$286,163	-\$99	
63XX - Supplies & Material	\$94,288	\$89,027	-\$5,261	
64XX - Misc Fees/Travel Costs	\$109,846	\$108,022	-\$1,824	
65XX - Capital Lease	\$23,413	\$23,413	\$0	
89XX - Transfer Out	\$15,027	\$10,229	-\$4,798	
	<b>\$1,808,810</b>	<b>\$1,765,750</b>	<b>-\$43,060</b>	<b>-2.38%</b>

### Projected Budget Deficit/Surplus

	2021-2022
Estimated Revenues	\$1,765,750
Projected Appropriations	\$1,765,750
Fund Balance Impact (Surplus/Deficit)	\$0
	<b>Balanced Budget</b>

## FOOD SERVICE - FUND 101

<i>Note: 2020-2021 Data Subject to Change by Fiscal Year End</i>	2020-2021	2021-2022	Inc/Dec.	% inc/Dec
<b>Revenues</b>				
59XX - Federal Revenues	\$7,500	\$9,000		
79XX - Other Resources /General Fund Transfer In	\$15,027	\$10,229		
	\$22,527	\$19,229	-\$3,298	-14.64%
<b>Appropriations by Function</b>				
Function 35-Food Service	\$22,527	\$19,229		
	\$22,527	\$19,229	-\$3,298	-14.64%
<b>Appropriations by Object</b>				
61XX - Payroll Costs	\$14,927	\$11,629		
63XX - Supplies & Material	\$5,800	\$6,000		
64XX - Misc Fees/Travel Costs	\$1,800	\$1,600		
	\$22,527	\$19,229	-\$3,298	-14.64%

### Highlights

*School Breakfast Program - Breakfast Offered Daily! Free to Students of MISD*

Students are provided with a free breakfast meal as per the federally funded Universal Breakfast Program.

#### *District funds used to supplement School Breakfast Program*

2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
\$1,035	\$0	\$5,524	\$6,816	\$2,175	\$12,026	\$13,941	\$15,027	\$10,229
No Salary Costs	No Salary Costs	Salary + Minimal Cost	Salary + Costs	Salary + Costs	Salary + Costs	Salary + Costs	Salary + Costs Budgeted	Salary + Costs Projected

**CONSTRUCTION/FACILITIES/TECHNOLOGY PROJECTS  
COMMITTED FUND BALANCE - FUND 198**

<i>Note: 2020-2021 Data Subject to Change by Fiscal Year End</i>	2020-2021	2021-2022	Inc/Dec.	% inc/Dec
<b>Revenues</b>				
3700 Fund Balance - Designated for Facilities	\$0	\$35,000		
3700 Fund Balance - Designated for Security	\$6,000	\$0		
	\$6,000	\$35,000	\$29,000	
<b>Appropriations by Function</b>				
51 Facilities	\$0	\$35,000		
52 Security	\$6,000	\$0		
	\$6,000	\$35,000	\$29,000	
<b>Appropriations by Object</b>				
66xx Capital Improvements	\$6,000	\$35,000		
	\$6,000	\$35,000	\$29,000	483.33%

Phase 1 of Marathon ISD Miscellaneous Projects: Architect Fees  
Services to begin on 9/1/2021

Special Programs - TEA Required Allotments/Program Intent Codes (PIC)

	Allotment	Expenditure Requirement	Percentage	Program Budget	
PIC 21: Gifted and Talented	\$1,193	\$1,193	100%	\$1,200	Meets State Expenditure Requirement
PIC 22: Career & Technical Education	\$24,885	\$13,687	55%	\$29,818	Meets State Expenditure Requirement
PIC 23: Special Education	\$15,597	\$8,579	55%	\$56,331	Meets State Expenditure Requirement
PIC 30: State Compensatory Education	\$67,683	\$37,226	55%	\$106,559	Meets State Expenditure Requirement
PIC 36: Early Education (PK-3) Reading/Math	\$9,010	\$9,010	100%	\$9,281	Meets State Expenditure Requirement
PIC 37: Dyslexia	\$1,232	\$1,232	100%	\$7,169	Meets State Expenditure Requirement
PIC 38: College Career & Military Readiness	\$11,000	\$11,000	100%	<b>\$39,240</b>	Meets State Expenditure Requirement



## Revenues and Expenditures Per Student

Fund 199 - General Maintenance Fund	2020-2021 PEIMS Snapshot 60 Students		2021-2022 Projected 55 Students	
By Function: Note 2019-2020 data subject to change at year end	2020-2021	Per Student	2021-2022	Per Student
<b>Revenues per Student</b>				
57XX - Local Revenues	\$1,054,571	\$17,576	\$1,085,386	\$19,734
58XX - State Revenues	\$722,037	\$12,034	\$650,364	\$11,825
59XX - Federal Revenues	\$20,000	\$333	\$30,000	\$545
37XX - PY/Purchase/Brown Foundation	\$12,202	\$203	\$0	\$0
<b>Total Combined Revenues</b>	<b>\$1,808,810</b>	<b>\$30,147</b>	<b>\$1,765,750</b>	<b>\$32,105</b>
<b>Expenditures per Student per Function</b>				
11-Instruction	\$950,346	\$15,839	\$864,645	\$15,721
12-Media Services	\$3,965	\$66	\$2,123	\$39
13-Professional Development	\$8,488	\$141	\$3,076	\$56
23-Campus Administration	\$115,769	\$1,929	\$123,851	\$2,252
31-Counseling Services	\$5,682	\$95	\$42,336	\$770
33-Health Services	\$12,150	\$203	\$10,100	\$184
34-Transportation Services	\$15,746	\$262	\$17,418	\$317
36-Ex/Co-Curricular	\$56,438	\$941	\$66,105	\$1,202
41-District Adminis	\$236,267	\$3,938	\$249,313	\$4,533
51-Facilities	\$201,357	\$3,356	\$187,097	\$3,402
52-Security and Monitoring	\$5,000	\$83	\$5,605	\$102
53-Technology	\$114,719	\$1,912	\$119,303	\$2,169
61-Community Involvement	\$1,000	\$17	\$1,000	\$18
71-Debt Services	\$23,413	\$390	\$23,413	\$426
91 - Recapture Payment to TEA	\$0	\$0	\$0	\$0
93-Payments to Fiscal Agents	\$6,800	\$113	\$4,920	\$89
99-Other Payments	\$36,643	\$611	\$35,216	\$640
00-Transfer Out	\$15,027	\$250	\$10,229	\$186
<b>Total Combined Expenditures/Appropriations</b>	<b>\$1,808,810</b>	<b>\$30,147</b>	<b>\$1,765,750</b>	<b>\$32,105</b>
<b>Expenditures per Student per Object</b>				
61XX - Payroll Costs	\$1,279,974	\$21,333	\$1,248,896	\$22,707
62XX - Professional Services	\$286,262	\$4,771	\$286,163	\$5,203
63XX - Supplies & Material	\$94,288	\$1,571	\$89,027	\$1,619
64XX - Misc Fees/Travel Costs	\$109,846	\$1,831	\$108,022	\$1,964
65XX - Capital Lease	\$23,413	\$390	\$23,413	\$426
89XX - Transfer Out	\$15,027	\$250	\$10,229	\$186
<b>Total Combined Expenditures/Appropriations</b>	<b>\$1,808,810</b>	<b>\$30,147</b>	<b>\$1,765,750</b>	<b>\$32,105</b>
<b>Fund 101 - Food Service Fund</b>				
<b>Revenues per Student</b>				
59XX - Federal Revenues	\$7,500	\$125	\$9,000	\$164
7XXX - Other Resoueces/GMF	\$15,027	\$250	\$10,229	\$186
<b>Total Combined Revenues</b>	<b>\$22,527</b>	<b>\$375</b>	<b>\$19,229</b>	<b>\$350</b>
<b>Expenditures per Student per Function</b>				
35-Food Service	\$22,527	\$375	\$19,229	\$350
<b>Expenditures per Student per Object</b>				
61XX - Payroll Costs	\$14,927	\$249	\$11,629	\$211
63XX - Supplies & Material	\$5,800	\$97	\$6,000	\$109
64XX - Misc Fees/Travel Costs	\$1,800	\$30	\$1,600	\$29
<b>Total Combined Expenditures/Appropriations</b>	<b>\$22,527</b>	<b>\$375</b>	<b>\$19,229</b>	<b>\$350</b>
<b>Fund 198 - Construction/Facilities/Technology Projects</b>				
<b>Revenues per Student</b>				
37XX Fund Balance/Facilities	\$0	\$0	\$35,000	\$636
37XX Fund Balance/Security	\$6,000	\$100	\$0	\$0
<b>Total Combined Revenues</b>	<b>\$6,000</b>	<b>\$100</b>	<b>\$35,000</b>	<b>\$636</b>
<b>Expenditures per Student per Function</b>				
51-Facilities	\$0	\$0	\$35,000	\$636
52-Security	\$6,000	\$100	\$0	\$0
<b>Expenditures per Student per Object</b>				
66XX - Capital Improvements	\$6,000	\$100	\$35,000	\$636
<b>Total Combined Expenditures/Appropriations</b>	<b>\$6,000</b>	<b>\$100</b>	<b>\$35,000</b>	<b>\$636</b>