

# MARATHON INDEPENDENT SCHOOL DISTRICT

## 2017-2018 Adopted Budget

### MISD Board of Trustees - August 29, 2017

		Funding	Appropriations
<b>Fund 199 - General Maintenance</b>	Revenues	\$ 1,785,262.00	\$ 1,785,262.00
<i>Fund 199 - Balanced Budget (Appropriations supported by estimated revenues)</i>			
<b>Sub-Fund 198 - Construction/Facilities Projects</b>	Fund balance	\$ 300,000.00	\$ 300,000.00
<i>Fund 198 - Reflected as a deficit budget. (Appropriation will be funded with the designated fund balance)</i>			
<b>Fund 101 - Food Service</b>	Revenues	\$ 22,046.00	\$ 22,046.00
<i>Fund 101 - Balanced Budget (Appropriations supported by estimated revenues and other general maintenance resources)</i>			
<b>Total</b>		<b>\$ 2,107,308.00</b>	<b>\$ 2,107,308.00</b>

# MARATHON INDEPENDENT SCHOOL DISTRICT

## 2017-2018 Adopted Budget

### MISD Board of Trustees - August 29, 2017

#### Budget Adoption by Fund and Function

#### Fund 199 - General Maintenance

			Estimated Revenue	Appropriations
Function:	00	57XX - Local Revenue	\$1,063,303	
	00	58XX - State Revenue	\$548,245	
	00	59XX - Federal Revenue	\$63,449	
	00	7913 - Capital Lease Proceeds	\$110,265	
	11	Instruction		\$837,869
	12	Media Services		\$7,000
	13	Professional Development		\$25,686
	23	Campus Administration		\$101,550
	31	Counseling Services		\$12,676
	33	Health Services		\$7,300
	34	Transportation Services		\$73,906
	36	Ex/Co-Curricular		\$101,399
	41	District Administration		\$278,289
	51	Facilities		\$185,832
	52	Security and Monitoring		\$16,100
	53	Technology		\$45,088
	61	Parental Involvement		\$1,000
	71	Debt Services		\$23,412
	91	Recapture Payment to TEA		\$10,225
	93	Payments to Fiscal Agents		\$12,000
	99	Other Payments/Appraisal District		\$37,500
	00	Transfer Out/Food Service Fund		\$8,430
			<b>\$1,785,262</b>	<b>\$1,785,262</b>

#### Sub-Fund 198 - Construction/Facilities Projects

			Estimated Revenue	Appropriations
Function:	00	3700 - Fund Balance	\$300,000	
	51	6XXX - Facilities		\$200,000
	81	6XXX - Improvements/Renovations		\$100,000
			<b>\$300,000</b>	<b>\$300,000</b>

#### Fund 101 - Food Service

			Estimated Revenue	Appropriations
Function:	00	58XX - State Revenue	\$1,116	
	00	59XX - Federal Revenue	\$12,500	
	00	79XX - Other Resources	\$8,430	
	35	Food Services		\$22,046
			<b>\$22,046</b>	<b>\$22,046</b>

## GENERAL FUND , FUND 199

### Estimated Revenues

<i>Note: 2016-2017 Data Subject to Change by Fiscal Year End</i>	2016-2017	2017-2018	Inc/Dec	% Inc/Dec
57XX - Local Revenues	\$1,024,516	\$1,063,303		
58XX - State Revenues	\$607,000	\$548,245		
59XX - Federal Revenues (MAC/SHARS)	\$31,643	\$63,449		
<b>Total Estimated Revenues</b>	<b>\$1,663,159</b>	<b>\$1,674,997</b>	<b>\$11,838</b>	<b>0.71%</b>
Accounting Entry/Lease Agreement/School Bus <i>(as per TEA Financial Accounting Resource Guide)</i>		\$110,265	Entry must be included in budget to record school bus lease	
		<b>\$1,785,262</b>		

State Revenue Disbursement

State Revenue Special Program Allocation

Non Discretionary	Gifted & Talented	\$1,126	\$548,245
	Career & Technology	\$18,548	
	Special Education	\$19,833	
	English as Sec Lang.	\$0	
	State Compensatory	\$41,389	
	High School Allotment	\$4,074	
	Regular Program	\$463,275	

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

Appropriations by Function & Object					
By Function:			By Object:		
	Amount	Percentage		Amount	Percentage
11-Instruction	\$837,869	46.93%	61XX - Payroll Costs	\$1,076,985	60.33%
12-Media Services	\$7,000	0.39%	62XX - Professional Services	\$309,265	17.32%
13-Professional Development	\$25,686	1.44%	63XX - Supplies & Material	\$146,230	8.19%
23-Campus Administration	\$101,550	5.69%	64XX - Misc Fees/Travel Costs	\$110,675	6.20%
31-Counseling Services	\$12,676	0.71%	65XX - Lease Payment/School Bus	\$23,412	1.31%
33-Health Services	\$7,300	0.41%	66XX - Capital Assets/Bus	\$110,265	6.18%
34-Transportation Services	\$73,906	4.14%	89XX - Transfer Out	\$8,430	0.47%
36-Ex/Co-Curricular	\$101,399	5.68%		<b>\$1,785,262</b>	<b>100%</b>
41-District Administration	\$278,289	15.59%			
51-Facilities	\$185,832	10.41%			
52-Security and Monitoring	\$16,100	0.90%			
53-Technology	\$45,088	2.53%			
61-Parental Involvement	\$1,000	0.06%			
71-Debt Services	\$23,412	1.31%			
81-Capital Improvements	\$0	0.00%			
91 - Recapture Payment to TEA	\$10,225	0.57%			
93-Payments to Fiscal Agents	\$12,000	0.67%			
99-Other Payments	\$37,500	2.10%			
00-Transfer Out	\$8,430	0.47%			
<b>Total</b>	<b>\$1,785,262</b>	<b>100%</b>			

Accounting entry in budget to record full asset value of school bus lease.

## Appropriations Comparison Report

By Function: 2016-2017 Data Subject to Change by Fiscal Year End	2016-2017	2017-2018	Inc/Dec	% Inc/Dec
11-Instruction	\$945,624	\$837,869	-\$107,755	
12-Media Services	\$4,050	\$7,000	\$2,950	
13-Professional Development	\$26,038	\$25,686	-\$352	
23-Campus Administration	\$85,275	\$101,550	\$16,275	
31-Counseling Services	\$24,601	\$12,676	-\$11,925	
33-Health Services	\$7,000	\$7,300	\$300	
34-Transportation Services	\$35,534	\$73,906	\$38,372	
36-Ex/Co-Curricular	\$63,687	\$101,399	\$37,712	
41-District Administration	\$283,416	\$278,289	-\$5,127	
51-Facilities	\$227,334	\$185,832	-\$41,502	
52-Security and Monitoring	\$16,000	\$16,100	\$100	
53-Technology	\$55,414	\$45,088	-\$10,326	
61-Community Involvement	\$1,000	\$1,000	\$0	
71-Debt Services	\$0	\$23,412	\$23,412	
81 - Capital Improvements <span style="background-color: yellow;">2017-2018 New Fund Code 198</span>	\$150,000	\$0	-\$150,000	
91 - Recapture Payment to TEA	\$9,000	\$10,225	\$1,225	
93-Payments to Fiscal Agents	\$11,950	\$12,000	\$50	
99-Other Payments	\$36,840	\$37,500	\$660	
00-Transfer Out	\$11,042	\$8,430	-\$2,612	
	<b>\$1,993,805</b>	<b>\$1,785,262</b>	<b>-\$208,543</b>	<b>-10.46%</b>

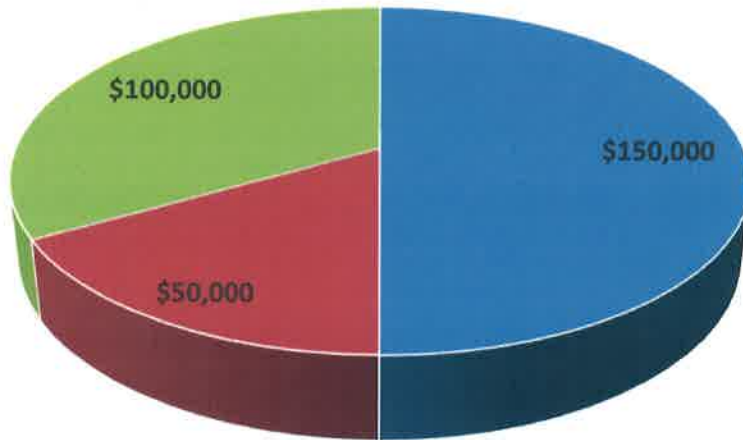
By Object: Note 2016-2017 data subject to change at year end	2016-2017	2017-2018	Inc/Dec	% Inc/Dec
61XX - Payroll Costs	\$1,200,950	\$1,076,985		
62XX - Professional Services	\$356,612	\$309,265		
63XX - Supplies & Material	\$194,062	\$146,230		
64XX - Misc Fees/Travel Costs	\$99,139	\$110,675		
65XX - Capital Lease	\$0	\$23,412		
66XX - Capital Assets	\$132,000	\$110,265		
89XX - Transfer Out	\$11,042	\$8,430		
	<b>\$1,993,805</b>	<b>\$1,785,262</b>	<b>-\$208,543</b>	<b>-10.46%</b>

## Projected Budget Deficit/Surplus

	<b>2017-2018</b>
Estimated Revenues	\$1,674,997
Assest/Revenue Accounting for Lease Purchase/School Bus	\$110,265
Projected Appropriations	\$1,674,997
Expense Accounting for Lease Purchase/School Bus	\$110,265
Fund Balance Impact (Surplus/Deficit)	\$0
	<i>Balanced Budget</i>

## CONSTRUCTION/FACILITIES PROJECTS

	2016-2017	2017-2018	Inc/Dec.	% inc/Dec
<b>Revenues</b>				
3700 - Fund Balance - Designated for Construction	\$0	\$300,000	\$300,000	
	\$0	\$300,000		
<b>Appropriations by Function</b>				
Function 51 - Facilities/Non Capitalized		\$200,000	\$300,000	
Function 81 - Capital Improvements		\$100,000		
	\$0	\$300,000		
<b>Appropriations by Object</b>				
62xx Contracted Services	\$0	\$150,000	\$300,000	
63xx Materials	\$0	\$50,000		
66xx Capital Improvements	\$0	\$100,000		
	\$0	\$300,000		



■ 62xx Contracted Services    
 ■ 63xx Materials    
 ■ 66xx Capital Improvements

## FOOD SERVICE - FUND 101

<i>Note: 2016-2017 Data Subject to Change by Fiscal Year End</i>	2016-2017	2017-2018	Inc/Dec.	% inc/Dec
<b>Revenues</b>				
58XX - State Revenues	\$0	\$1,116		
59XX - Federal Revenues	\$11,700	\$12,500		
79XX - Other Resources /General Fund Transfer In	\$11,042	\$8,430		
	\$22,742	\$22,046	-\$696	-3.06%
<b>Appropriations by Function</b>				
Function 35-Food Service	\$22,742	\$22,046		
	\$22,742	\$22,046	-\$696	-3.06%
<b>Appropriations by Object</b>				
61XX - Payroll Costs	\$11,121	\$10,496		
63XX - Supplies & Material	\$10,621	\$10,600		
64XX - Misc Fees/Travel Costs	\$1,000	\$950		
	\$22,742	\$22,046	-\$696	-3.06%



### 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 food service budget.

2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
\$106	\$0	\$1,035	\$0	\$5,524	\$7,729	\$8,430
Salary + Minimal Cost	No Salary Costs	No Salary Costs	Salary + Minimal Cost	Salary + Costs	Projected EOY	<i>Budget</i>