Agenda of Regular Meeting

The Board of Trustees
Marathon ISD
Preparing Each Student for a Successful Future as a Lifelong Learner

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A Regular Meeting of the Board of Trustees of Marathon ISD will be held August 28, 2023, beginning at 6:00 PM in the Marathon High School Library.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

I. Call Meeting to Order
II. Pledge of Allegiance to the American and Texas Flags
III. Moment of Silence
IV. Public Comment
V. Public Meeting: 2023-2024 Proposed Budget 3
VI. Adopt 2023-2024 Budget 17
VII. Public Meeting: Discussion of 2023-2024 Budget and 2023 Proposed Tax Rate 37
VIII. Resolution to Adopt 2023 Tax Rate 43
IX. Closed Meeting
In accordance with the Texas Open Meeting Act (Subchapter D and F of Chapter 551 of the Texas Government Code), the board will now enter into a closed meeting to deliberate subjects listed on this agenda authorized by Suchapter D. Any final action, decision, or vote on a subject deliberated in the closed meeting will be taken in an open meeting held in compliance with the Texas Open Meetings Act. Tex. Gov't Code 551.074
   a. To discuss and/or deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of personnel. Tex. Gov't Code Section 551.074
X. Open Meeting
XI. 2023-2024 Employee Compensation Plan and Benefits
XII. Authorize Closure of Certificates of Deposit 1225/3-Year and 1312/1-Year; and Re-open Certificates of Deposit (individual or consolidated) at a higher interest rate. 44
XIII. Consent Items
   a. Monthly Tax Collection Report 45
   b. Budget Amendments 60
   c. Review and approve previous Board Minutes 62
XIV. Superintendent Report
   a. Opening of School Assessment Program
   b. Proposal to Obligate Rural Education Achievement Program (REAP)

XV. Upcoming Events
XVI. Adjourn

The Marathon ISD seven-member Board of Trustees is focused on student achievement and the overall success of the school district.

MARATHON INDEPENDENT SCHOOL DISTRICT
2023-2024 Proposed Budget

		Estimated Revenues	Appropriations
Fund 199 - General Maintenance		$ 2,036,527.00	$ 2,036,527.00
Fund 198 - Construction Projects	*Committed Fund Balance*	*$ 25,000.00*	$ 25,000.00
Fund 101 - Food Service		$ 24,214.00	$ 24,214.00

Fund 101 - Balanced Budget (Appropriations supported by estimated revenues and other general maintenance resources)

	Estimated Revenues	Appropriations
Total	**$ 2,085,741.00**	**$ 2,085,741.00**

MARATHON INDEPENDENT SCHOOL DISTRICT
2023-2024 Proposed Budget

****Budget Adoption by Fund and Function****

Fund 199 - General Maintenance

			Estimated Revenue	Appropriations
Function:	00	57XX - Local Revenue	$1,151,254	
	00	58XX - State Revenue	$834,273	
	00	59XX - Federal Revenue	$16,000	
	00	79XX - Other Resources	$35,000	
	11	Instruction		$983,712
	12	Media Services		$1,800
	13	Professional Development		$17,074
	23	Campus Administration		$104,317
	31	Counseling Services		$10,818
	33	Health Services		$5,547
	34	Transportation Services		$19,750
	36	Ex/Co-Curricular		$88,351
	41	District Administration		$257,351
	51	Facilities		$205,949
	52	Security and Monitoring		$22,000
	53	Data Processing/Technology		$223,344
	61	Parental Involvement		$1,000
	71	Debt Services		$35,000
	91	Recapture Payment to TEA		$6,000
	93	Payments to Fiscal Agents		$6,000
	99	Other Payments/Appraisal District		$38,500
	00	Transfer Out/Food Service Fund		$10,014
	00	***General Maintenance Fund Balance***	***$0***	
			$2,036,527	**$2,036,527**

Fund 198 - Construction Projects/Committed Fund Balance

			Estimated Revenue	Appropriations
Function:	00	37XX - Committed Fund Balance/Construction	$25,000	
	51	62XX - Contracted Services/Facility/Safety		$10,000
	51	63XX - Facility Materials/Safety		$15,000
			$25,000	**$25,000**

Fund 101 - Food Service

			Estimated Revenue	Appropriations
Function:	00	5921 - Federal Revenue/School Breakfast Prograr	$10,200	
	00	7915 - Transfer In/General Fund	$10,014	
	00	7949 - Other/SCA Grant Roll Forward	$4,000	
	35	Food Services		$24,214
			$24,214	**$24,214**

Note: Estimated property tax revenues are based on a proposed tax rate of $0.8120 per $100 valuation.

GENERAL MAINTENANCE, FUND 199 ESTIMATED REVENUES

Estimated Revenues

		2022-2023 Budget	2023-2024 Preliminary	Inc/Dec	% Inc/Dec
571X	Property Tax Revenue	$1,152,884	$1,028,254		
5742	Interest Earnings	$55,875	$93,500		
5743	Rent/Teacherage	$3,000	$6,000		
5744	Donations	$200	$0		
5749	Miscellaneous	$6,500	$1,000		
5749-01	Erate Funding Reimb	$22,500	$22,500		
	Total Local Revenues	**$1,240,959**	**$1,151,254**		
5811	Available School Funds/Per Capita	$30,912	$20,372		
5812	Foundation School Program	$490,236	$735,324		
5829	TIA State Reimbursement		$4,000		
5831	TRS On Behalf - Flow Thru w/6144	$72,045	$74,577		
	Total State Revenues	**$593,193**	**$834,273**		
59XX - Federal Revenues (MAC/SHARS)		$42,000	$16,000		
7XXX - Other Resources		$10,000	$35,000		
	Total Other Revenues	**$52,000**	**$51,000**		
	Total Estimated Revenues	**$1,886,152**	**$2,036,527**	**$150,375**	**7.97%**
	Fund Balance				
		$1,886,152	**$2,036,527**		

Appropriations by Function & Object

By Function:	Amount	Percentage	By Object:	Amount	Percentage
11-Instruction	$983,712	48.30%	61XX - Payroll Costs	$1,311,761	64.41%
12-Media Services	$1,800	0.09%	62XX - Professional Services	$355,523	17.46%
13-Professional Development	$17,074	0.84%	63XX - Supplies & Material	$131,462	6.46%
23-Campus Administration	$104,317	5.12%	64XX - Misc Fees/Travel Costs	$145,396	7.14%
31-Counseling Services	$10,818	0.53%	65XX - Lease Payments	$0	0.00%
33-Health Services	$5,547	0.27%	66XX - Capital Assets/Tech Equipn	$82,371	4.04%
34-Transportation Services	$19,750	0.97%	89XX - Transfer Out	$10,014	0.49%
36-Ex/Co-Curricular	$88,351	4.34%		**$2,036,527**	**100%**

Appropriations by Function & Object

By Function:	Amount	Percentage
41-District Administration	$257,351	12.64%
51-Facilities	$205,949	10.11%
52-Security and Monitoring	$22,000	1.08%
53-Data Processing/Technology	$223,344	10.97%
61-Parental Involvement	$1,000	0.05%
71-Debt Services	$35,000	1.72%
91 - Recapture Payment to TEA	$6,000	0.29%
93-Payments to Fiscal Agents	$6,000	0.29%
99-Appraisal District	$38,500	1.89%
00-Transfer Out	$10,014	0.49%
Total	**$2,036,527**	**100%**

By Object:	Amount	Percentage

Reporting Requirement - SB622

Legally-Required Public Notices		2022-2023	2023-2024
6491-701	Superintendent's Office	$ 500	$ 500
6491-702	Board of Trustees	$ -	$ 500
6491-750	Business Office	$ 2,000	$ 1,500
		$ 2,500	**$ 2,500**

Advocacy - Lobbying		2022-2023	2023-2024
6214-701	Superintendent's Office	$ 25	$ 25
		$ 2,525	**$ 2,525**

Appropriations Comparison Report

	2022-2023	2023-2024	Inc/Dec	% Inc/Dec
11-Instruction	$933,096	**$983,712**	$50,616	
12-Media Services	$2,750	**$1,800**	-$950	
13-Professional Development	$7,268	**$17,074**	$9,806	
23-Campus Administration	$121,778	**$104,317**	-$17,461	
31-Counseling Services	$15,614	**$10,818**	-$4,796	
33-Health Services	$5,700	**$5,547**	-$153	
34-Transportation Services	$17,824	**$19,750**	$1,926	
36-Ex/Co-Curricular	$88,465	**$88,351**	-$114	
41-District Administration	$295,877	**$257,351**	-$38,526	
51-Facilities	$225,736	**$205,949**	-$19,787	
52-Security and Monitoring	$10,000	**$22,000**	$12,000	
53-Technology/Data Processing	$205,118	**$223,344**	$18,226	
61-Community Involvement	$1,000	**$1,000**	$0	
71-Debt Services	$10,180	**$35,000**	$24,820	
91-Contracted Instructional Services/State WADA	$0	**$6,000**		
93-Payments to Fiscal Agents	$3,300	**$6,000**	$2,700	
99-Other Payments	$37,550	**$38,500**	$950	
00-Transfer Out	$3,753	**$10,014**	$6,261	
	$1,985,009	**$2,036,527**	**$51,518**	**2.60%**

	2022-2023	2023-2024	Inc/Dec	% Inc/Dec
61XX - Payroll Costs	$1,304,042	$1,311,761	$7,719	
62XX - Professional Services	$306,856	$355,523	$48,667	
63XX - Supplies & Material	$119,592	$131,462	$11,870	
64XX - Misc Fees/Travel Costs	$133,395	$145,396	$12,001	
65XX - Capital Lease	$10,000	$0	-$10,000	
66XX Capital Outlay/E-Rate	$107,371	$82,371	-$25,000	
89XX - Transfer Out	$3,753	$10,014	$6,261	
	$1,985,009	**$2,036,527**	**$51,518**	**2.60%**

Projected Budget Deficit/Surplus

	2023-2024
Estimated Revenues	$2,036,527
Projected Appropriations	$2,036,527
Fund Balance Impact (Surplus/Deficit)	$0
	deficit

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

		2022-2023	2023-2024	Inc/Dec.	% inc/Dec
Revenues					
3700	Fund Balance - Designated for Facilities	$20,000	$25,000		
3700	Fund Balance - Designated for Security	$14,280	$0		
		$34,280	$25,000	-$9,280	
Appropriations by Function					
51	Facilities	$20,000	$25,000		
52	Security	$14,280	$0		
		$34,280	$25,000	-$9,280	
Appropriations by Object					
62xx	Contracted Services/Repairs	$10,000	$10,000		
63xx	Materials/Facilties	$10,000	$15,000		
63xx	Materials/Security	$5,000	$0		
66xx	Capital Improvements	$9,280	$0		
		$34,280	$25,000	-$9,280	-27.07%

FOOD SERVICE - FUND 101

Note: 2022-2023 Data Subject to Change by Fiscal Year End	2022-2023	2023-2024	Inc/Dec.	% inc/Dec
Revenues				
5921 - Federal Revenues	$14,000	$10,200		
5939 - Federal Revenues/Supply Chain Asst. Grant	$6,371	$0		
7915 - Transfer In/General Fund	$3,753	$10,014		
7949 - Other/SCA Grant Roll Forward	$5,800	$4,000		
	$29,924	$24,214	-$5,710	-19.08%
Appropriations by Function				
Function 35-Food Service	$23,553	$24,214		
	$29,924	$24,214	-$5,710	-19.08%
Appropriations by Object				
61XX - Payroll Costs	$13,903	$13,064		
63XX - Supplies & Material	$13,871	$9,000		
64XX - Misc Fees/Travel Costs	$2,150	$2,150		
	$29,924	$24,214	-$5,710	-19.08%

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

2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
$5,524	$6,816	$2,175	$12,026	$13,941	$10,279	$10,229	$3,753	$10,014
Salary + Minimal Cost	Salary + Costs	Salary + Costs	Salary + Costs	Salary + Costs	Salary + Costs	Salary + Costs	Salary + Costs Projected	Salary + Costs Projected

101/4 Food Service Fund

Class Object	Description	Approved Estimated Revenues	Approved Percent of Total Fund
5000	**Revenue Control Accounts**		
5900	Federal Program Revenues	10,200.00	42.12%
7000	**Other Resources/NonOperating R**		
7900	Other Resources/NonOperating R	14,014.00	57.88%
Total	**00 Generic**	**24,214.00**	**100.00%**
Total Estimated Revenue		**24,214.00**	**100.00%**

101/4 Food Service Fund

Class Object	Description	Approved Appropriations	Percent of Total Fund
35 Food Services			
6100	Payroll Costs	13,064.00	53.95%
6300	Supplies & Materials	9,000.00	37.17%
6400	Other Operating Costs	2,150.00	8.88%
Total	**35 Food Services**	**24,214.00**	**100.00%**
Total Appropriations		**24,214.00**	**100.00%**
Fund 101/4 Totals			
Balance		**.00**	**.00%**
Estimated Revenue		**24,214.00**	**100.00%**
Appropriations		**24,214.00**	**100.00%**

198/4 Committed Fund Balance Project

Class Object	Description	Approved Appropriations	Percent of Total Fund
51	**Facilities Maintenance & Opera**		
6200	Professional & Contracted Serv	10,000.00	40.00%
6300	Supplies & Materials	15,000.00	60.00%
Total 51	**Facilities Maintenance & Opera**	**25,000.00**	**100.00%**
Total Appropriations		**25,000.00**	**100.00%**
Fund 198/4 Totals			
Balance		**.00**	**.00%**
Estimated Revenue		**.00**	**.00%**
Appropriations		**25,000.00**	**100.00%**

199/4 General Operating Fund

Class Object	Description	Approved Estimated Revenues	Percent of Total Fund
5000	**Revenue Control Accounts**		
5700	Revenues, Local & Intermediate	1,151,254.00	56.53%
5800	State Program Revenues	834,273.00	40.97%
5900	Federal Program Revenues	16,000.00	.79%
7000	**Other Resources/NonOperating R**		
7900	Other Resources/NonOperating R	35,000.00	1.72%
Total	**00 Generic**	**2,036,527.00**	**100.00%**

Total Estimated Revenue	**2,036,527.00**	**100.00%**

199/4 General Operating Fund

Class Object	Description	Approved Appropriations	Percent of Total Fund
8000	**Other Uses & NonOperating Exp**		
8900	Other Uses	10,014.00	.49%
Total	**00 Generic**	**10,014.00**	**.49%**
11	**Instruction**		
6100	Payroll Costs	873,531.00	42.89%
6200	Professional & Contracted Serv	39,946.00	1.96%
6300	Supplies & Materials	61,160.00	3.00%
6400	Other Operating Costs	9,075.00	.45%
Total	**11 Instruction**	**983,712.00**	**48.30%**
12	**Inst. Resources/Media Services**		
6300	Supplies & Materials	1,800.00	.09%
Total	**12 Inst. Resources/Media Services**	**1,800.00**	**.09%**
13	**Curriculum/Instructional PD**		
6200	Professional & Contracted Serv	12,074.00	.59%
6300	Supplies & Materials	500.00	.02%
6400	Other Operating Costs	4,500.00	.22%
Total	**13 Curriculum/Instructional PD**	**17,074.00**	**.84%**
23	**School Leadership**		
6100	Payroll Costs	98,631.00	4.84%
6200	Professional & Contracted Serv	1,480.00	.07%
6300	Supplies & Materials	2,475.00	.12%
6400	Other Operating Costs	1,731.00	.08%
Total	**23 School Leadership**	**104,317.00**	**5.12%**
31	**Guidance/Counseling/Evaluation**		
6100	Payroll Costs	2,338.00	.11%
6200	Professional & Contracted Serv	5,100.00	.25%
6300	Supplies & Materials	1,280.00	.06%
6400	Other Operating Costs	2,100.00	.10%
Total	**31 Guidance/Counseling/Evaluation**	**10,818.00**	**.53%**
33	**Health Services**		
6200	Professional & Contracted Serv	2,900.00	.14%
6300	Supplies & Materials	2,647.00	.13%
Total	**33 Health Services**	**5,547.00**	**.27%**
34	**Student Transportation**		
6200	Professional & Contracted Serv	4,500.00	.22%
6300	Supplies & Materials	11,000.00	.54%
6400	Other Operating Costs	4,250.00	.21%
Total	**34 Student Transportation**	**19,750.00**	**.97%**

199/4 General Operating Fund

Class Object	Description	Approved Appropriations	Percent of Total Fund
36 Extracurricular Activities			
6100	Payroll Costs	32,311.00	1.59%
6200	Professional & Contracted Serv	5,000.00	.25%
6300	Supplies & Materials	5,300.00	.26%
6400	Other Operating Costs	45,740.00	2.25%
Total	**36 Extracurricular Activities**	**88,351.00**	**4.34%**
41 General Administration			
6100	Payroll Costs	143,731.00	7.06%
6200	Professional & Contracted Serv	68,320.00	3.35%
6300	Supplies & Materials	8,500.00	.42%
6400	Other Operating Costs	36,800.00	1.81%
Total	**41 General Administration**	**257,351.00**	**12.64%**
51 Facilities Maintenance & Opera			
6100	Payroll Costs	87,199.00	4.28%
6200	Professional & Contracted Serv	72,100.00	3.54%
6300	Supplies & Materials	26,300.00	1.29%
6400	Other Operating Costs	20,350.00	1.00%
Total	**51 Facilities Maintenance & Opera**	**205,949.00**	**10.11%**
52 Security & Monitoring Services			
6200	Professional & Contracted Serv	1,900.00	.09%
6300	Supplies & Materials	6,000.00	.29%
6400	Other Operating Costs	14,100.00	.69%
Total	**52 Security & Monitoring Services**	**22,000.00**	**1.08%**
53 Data Processing Services			
6100	Payroll Costs	74,020.00	3.63%
6200	Professional & Contracted Serv	62,703.00	3.08%
6300	Supplies & Materials	4,000.00	.20%
6400	Other Operating Costs	250.00	.01%
6600	Capital Outlay/Land/Bldgs/Equi	82,371.00	4.04%
Total	**53 Data Processing Services**	**223,344.00**	**10.97%**
61 Community Services			
6300	Supplies & Materials	500.00	.02%
6400	Other Operating Costs	500.00	.02%
Total	**61 Community Services**	**1,000.00**	**.05%**
71 Debt Services			
6200	Professional & Contracted Serv	35,000.00	1.72%
Total	**71 Debt Services**	**35,000.00**	**1.72%**

199/4 General Operating Fund

Class Object	Description	Approved Appropriations	Percent of Total Fund
91	**Purchase of WADA from State/Sc**		
6200	Professional & Contracted Serv	6,000.00	.29%
Total 91	**Purchase of WADA from State/Sc**	**6,000.00**	**.29%**
93	**Payments to Fiscal Agent**		
6400	Other Operating Costs	6,000.00	.29%
Total 93	**Payments to Fiscal Agent**	**6,000.00**	**.29%**
99	**Other Intergovernmental Charge**		
6200	Professional & Contracted Serv	38,500.00	1.89%
Total 99	**Other Intergovernmental Charge**	**38,500.00**	**1.89%**
Total Appropriations		**2,036,527.00**	**100.00%**

Fund 199/4 Totals

Balance	**.00**	**.00%**
Estimated Revenue	**2,036,527.00**	**100.00%**
Appropriations	**2,036,527.00**	**100.00%**

Grand Totals

Balance	**.00**
Estimated Revenue	**2,060,741.00**
Appropriations	**2,085,741.00**

End of Report

MARATHON INDEPENDENT SCHOOL DISTRICT
2023-2024 Proposed Budget

		Estimated Revenues	Appropriations
Fund 199 - General Maintenance		$ 2,036,527.00	$ 2,036,527.00
Fund 198 - Construction Projects	*Committed Fund Balance*	*$ 25,000.00*	$ 25,000.00
Fund 101 - Food Service		$ 24,214.00	$ 24,214.00

Fund 101 - Balanced Budget (Appropriations supported by estimated revenues and other general maintenance resources)

	Estimated Revenues	Appropriations
Total	**$ 2,085,741.00**	**$ 2,085,741.00**

MARATHON INDEPENDENT SCHOOL DISTRICT
2023-2024 Proposed Budget

Budget Adoption by Fund and Function

Fund 199 - General Maintenance

			Estimated Revenue	Appropriations
Function:	00	57XX - Local Revenue	$1,151,254	
	00	58XX - State Revenue	$834,273	
	00	59XX - Federal Revenue	$16,000	
	00	79XX - Other Resources	$35,000	
	11	Instruction		$983,712
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	61	Parental Involvement		$1,000
	71	Debt Services		$35,000
	91	Recapture Payment to TEA		$6,000
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	99	Other Payments/Appraisal District		$38,500
	00	Transfer Out/Food Service Fund		$10,014
	00	***General Maintenance Fund Balance***	***$0***	
			$2,036,527	**$2,036,527**

Fund 198 - Construction Projects/Committed Fund Balance

			Estimated Revenue	Appropriations
Function:	00	37XX - Committed Fund Balance/Construction	$25,000	
	51	62XX - Contracted Services/Facility/Safety		$10,000
	51	63XX - Facility Materials/Safety		$15,000
			$25,000	**$25,000**

Fund 101 - Food Service

			Estimated Revenue	Appropriations
Function:	00	5921 - Federal Revenue/School Breakfast Prograr	$10,200	
	00	7915 - Transfer In/General Fund	$10,014	
	00	7949 - Other/SCA Grant Roll Forward	$4,000	
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			$24,214	**$24,214**

Note: Estimated property tax revenues are based on a proposed tax rate of $0.8120 per $100 valuation.

GENERAL MAINTENANCE, FUND 199 ESTIMATED REVENUES

Estimated Revenues

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5742	Interest Earnings	$55,875	$93,500		
5743	Rent/Teacherage	$3,000	$6,000		
5744	Donations	$200	$0		
5749	Miscellaneous	$6,500	$1,000		
5749-01	Erate Funding Reimb	$22,500	$22,500		
	Total Local Revenues	**$1,240,959**	**$1,151,254**		
5811	Available School Funds/Per Capita	$30,912	$20,372		
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	Total State Revenues	**$593,193**	**$834,273**		
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7XXX - Other Resources		$10,000	$35,000		
	Total Other Revenues	**$52,000**	**$51,000**		
	Total Estimated Revenues	**$1,886,152**	**$2,036,527**	**$150,375**	**7.97%**
	Fund Balance				
		$1,886,152	**$2,036,527**		

Appropriations by Function & Object

By Function:	Amount	Percentage	By Object:	Amount	Percentage
11-Instruction	$983,712	48.30%	61XX - Payroll Costs	$1,311,761	64.41%
12-Media Services	$1,800	0.09%	62XX - Professional Services	$355,523	17.46%
13-Professional Development	$17,074	0.84%	63XX - Supplies & Material	$131,462	6.46%
23-Campus Administration	$104,317	5.12%	64XX - Misc Fees/Travel Costs	$145,396	7.14%
31-Counseling Services	$10,818	0.53%	65XX - Lease Payments	$0	0.00%
33-Health Services	$5,547	0.27%	66XX - Capital Assets/Tech Equipn	$82,371	4.04%
34-Transportation Services	$19,750	0.97%	89XX - Transfer Out	$10,014	0.49%
36-Ex/Co-Curricular	$88,351	4.34%		**$2,036,527**	**100%**

Appropriations by Function & Object

By Function:	Amount	Percentage
41-District Administration	$257,351	12.64%
51-Facilities	$205,949	10.11%
52-Security and Monitoring	$22,000	1.08%
53-Data Processing/Technology	$223,344	10.97%
61-Parental Involvement	$1,000	0.05%
71-Debt Services	$35,000	1.72%
91 - Recapture Payment to TEA	$6,000	0.29%
93-Payments to Fiscal Agents	$6,000	0.29%
99-Appraisal District	$38,500	1.89%
00-Transfer Out	$10,014	0.49%
Total	**$2,036,527**	**100%**

By Object:	Amount	Percentage

Reporting Requirement - SB622

Legally-Required Public Notices		2022-2023	2023-2024
6491-701	Superintendent's Office	$ 500	$ 500
6491-702	Board of Trustees	$ -	$ 500
6491-750	Business Office	$ 2,000	$ 1,500
		$ 2,500	**$ 2,500**

Advocacy - Lobbying		2022-2023	2023-2024
6214-701	Superintendent's Office	$ 25	$ 25
		$ 2,525	**$ 2,525**

Appropriations Comparison Report

	2022-2023	2023-2024	Inc/Dec	% Inc/Dec
11-Instruction	$933,096	**$983,712**	$50,616	
12-Media Services	$2,750	**$1,800**	-$950	
13-Professional Development	$7,268	**$17,074**	$9,806	
23-Campus Administration	$121,778	**$104,317**	-$17,461	
31-Counseling Services	$15,614	**$10,818**	-$4,796	
33-Health Services	$5,700	**$5,547**	-$153	
34-Transportation Services	$17,824	**$19,750**	$1,926	
36-Ex/Co-Curricular	$88,465	**$88,351**	-$114	
41-District Administration	$295,877	**$257,351**	-$38,526	
51-Facilities	$225,736	**$205,949**	-$19,787	
52-Security and Monitoring	$10,000	**$22,000**	$12,000	
53-Technology/Data Processing	$205,118	**$223,344**	$18,226	
61-Community Involvement	$1,000	**$1,000**	$0	
71-Debt Services	$10,180	**$35,000**	$24,820	
91-Contracted Instructional Services/State WADA	$0	**$6,000**		
93-Payments to Fiscal Agents	$3,300	**$6,000**	$2,700	
99-Other Payments	$37,550	**$38,500**	$950	
00-Transfer Out	$3,753	**$10,014**	$6,261	
	$1,985,009	**$2,036,527**	**$51,518**	**2.60%**

	2022-2023	2023-2024	Inc/Dec	% Inc/Dec
61XX - Payroll Costs	$1,304,042	$1,311,761	$7,719	
62XX - Professional Services	$306,856	$355,523	$48,667	
63XX - Supplies & Material	$119,592	$131,462	$11,870	
64XX - Misc Fees/Travel Costs	$133,395	$145,396	$12,001	
65XX - Capital Lease	$10,000	$0	-$10,000	
66XX Capital Outlay/E-Rate	$107,371	$82,371	-$25,000	
89XX - Transfer Out	$3,753	$10,014	$6,261	
	$1,985,009	**$2,036,527**	**$51,518**	**2.60%**

Projected Budget Deficit/Surplus

	2023-2024
Estimated Revenues	$2,036,527
Projected Appropriations	$2,036,527
Fund Balance Impact (Surplus/Deficit)	$0
	deficit

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

		2022-2023	2023-2024	Inc/Dec.	% inc/Dec
Revenues					
3700	Fund Balance - Designated for Facilities	$20,000	$25,000		
3700	Fund Balance - Designated for Security	$14,280	$0		
		$34,280	$25,000	-$9,280	
Appropriations by Function					
51	Facilities	$20,000	$25,000		
52	Security	$14,280	$0		
		$34,280	$25,000	-$9,280	
Appropriations by Object					
62xx	Contracted Services/Repairs	$10,000	$10,000		
63xx	Materials/Facilties	$10,000	$15,000		
63xx	Materials/Security	$5,000	$0		
66xx	Capital Improvements	$9,280	$0		
		$34,280	$25,000	-$9,280	-27.07%

FOOD SERVICE - FUND 101

Note: 2022-2023 Data Subject to Change by Fiscal Year End	2022-2023	2023-2024	Inc/Dec.	% inc/Dec
Revenues				
5921 - Federal Revenues	$14,000	$10,200		
5939 - Federal Revenues/Supply Chain Asst. Grant	$6,371	$0		
7915 - Transfer In/General Fund	$3,753	$10,014		
7949 - Other/SCA Grant Roll Forward	$5,800	$4,000		
	$29,924	$24,214	-$5,710	-19.08%
Appropriations by Function				
Function 35-Food Service	$23,553	$24,214		
	$29,924	$24,214	-$5,710	-19.08%
Appropriations by Object				
61XX - Payroll Costs	$13,903	$13,064		
63XX - Supplies & Material	$13,871	$9,000		
64XX - Misc Fees/Travel Costs	$2,150	$2,150		
	$29,924	$24,214	-$5,710	-19.08%

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

2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
$5,524	$6,816	$2,175	$12,026	$13,941	$10,279	$10,229	$3,753	$10,014
Salary + Minimal Cost	Salary + Costs	Salary + Costs	Salary + Costs	Salary + Costs	Salary + Costs	Salary + Costs	Salary + Costs Projected	Salary + Costs Projected

101/4 Food Service Fund

Class Object	Description	Approved Estimated Revenues	Percent of Total Fund
5000	**Revenue Control Accounts**		
5900	Federal Program Revenues	10,200.00	42.12%
7000	**Other Resources/NonOperating R**		
7900	Other Resources/NonOperating R	14,014.00	57.88%
Total	**00 Generic**	**24,214.00**	**100.00%**
Total Estimated Revenue		**24,214.00**	**100.00%**

101/4 Food Service Fund

Class Object	Description	Approved Appropriations	Percent of Total Fund
35 Food Services			
6100	Payroll Costs	13,064.00	53.95%
6300	Supplies & Materials	9,000.00	37.17%
6400	Other Operating Costs	2,150.00	8.88%
Total	**35 Food Services**	**24,214.00**	**100.00%**
Total Appropriations		**24,214.00**	**100.00%**

Fund 101/4 Totals

Balance	**.00**	**.00%**
Estimated Revenue	**24,214.00**	**100.00%**
Appropriations	**24,214.00**	**100.00%**

198/4 Committed Fund Balance Project

Class Object	Description	Approved Appropriations	Percent of Total Fund
51	**Facilities Maintenance & Opera**		
6200	Professional & Contracted Serv	10,000.00	40.00%
6300	Supplies & Materials	15,000.00	60.00%
Total 51	**Facilities Maintenance & Opera**	**25,000.00**	**100.00%**
Total Appropriations		**25,000.00**	**100.00%**

Fund 198/4 Totals

Balance	**.00**	**.00%**
Estimated Revenue	**.00**	**.00%**
Appropriations	**25,000.00**	**100.00%**

199/4 General Operating Fund

Class Object	Description	Approved Estimated Revenues	Percent of Total Fund
5000	**Revenue Control Accounts**		
5700	Revenues, Local & Intermediate	1,151,254.00	56.53%
5800	State Program Revenues	834,273.00	40.97%
5900	Federal Program Revenues	16,000.00	.79%
7000	**Other Resources/NonOperating R**		
7900	Other Resources/NonOperating R	35,000.00	1.72%
Total	**00 Generic**	**2,036,527.00**	**100.00%**

Total Estimated Revenue	**2,036,527.00**	**100.00%**

199/4 General Operating Fund

Class Object	Description	Approved Appropriations	Percent of Total Fund
8000	Other Uses & NonOperating Exp		
8900	Other Uses	10,014.00	.49%
Total	00 Generic	10,014.00	.49%
11	Instruction		
6100	Payroll Costs	873,531.00	42.89%
6200	Professional & Contracted Serv	39,946.00	1.96%
6300	Supplies & Materials	61,160.00	3.00%
6400	Other Operating Costs	9,075.00	.45%
Total	11 Instruction	983,712.00	48.30%
12	Inst. Resources/Media Services		
6300	Supplies & Materials	1,800.00	.09%
Total	12 Inst. Resources/Media Services	1,800.00	.09%
13	Curriculum/Instructional PD		
6200	Professional & Contracted Serv	12,074.00	.59%
6300	Supplies & Materials	500.00	.02%
6400	Other Operating Costs	4,500.00	.22%
Total	13 Curriculum/Instructional PD	17,074.00	.84%
23	School Leadership		
6100	Payroll Costs	98,631.00	4.84%
6200	Professional & Contracted Serv	1,480.00	.07%
6300	Supplies & Materials	2,475.00	.12%
6400	Other Operating Costs	1,731.00	.08%
Total	23 School Leadership	104,317.00	5.12%
31	Guidance/Counseling/Evaluation		
6100	Payroll Costs	2,338.00	.11%
6200	Professional & Contracted Serv	5,100.00	.25%
6300	Supplies & Materials	1,280.00	.06%
6400	Other Operating Costs	2,100.00	.10%
Total	31 Guidance/Counseling/Evaluation	10,818.00	.53%
33	Health Services		
6200	Professional & Contracted Serv	2,900.00	.14%
6300	Supplies & Materials	2,647.00	.13%
Total	33 Health Services	5,547.00	.27%
34	Student Transportation		
6200	Professional & Contracted Serv	4,500.00	.22%
6300	Supplies & Materials	11,000.00	.54%
6400	Other Operating Costs	4,250.00	.21%
Total	34 Student Transportation	19,750.00	.97%

199/4 General Operating Fund

Class Object	Description	Approved Appropriations	Percent of Total Fund
36	**Extracurricular Activities**		
6100	Payroll Costs	32,311.00	1.59%
6200	Professional & Contracted Serv	5,000.00	.25%
6300	Supplies & Materials	5,300.00	.26%
6400	Other Operating Costs	45,740.00	2.25%
Total	**36 Extracurricular Activities**	**88,351.00**	**4.34%**
41	**General Administration**		
6100	Payroll Costs	143,731.00	7.06%
6200	Professional & Contracted Serv	68,320.00	3.35%
6300	Supplies & Materials	8,500.00	.42%
6400	Other Operating Costs	36,800.00	1.81%
Total	**41 General Administration**	**257,351.00**	**12.64%**
51	**Facilities Maintenance & Opera**		
6100	Payroll Costs	87,199.00	4.28%
6200	Professional & Contracted Serv	72,100.00	3.54%
6300	Supplies & Materials	26,300.00	1.29%
6400	Other Operating Costs	20,350.00	1.00%
Total	**51 Facilities Maintenance & Opera**	**205,949.00**	**10.11%**
52	**Security & Monitoring Services**		
6200	Professional & Contracted Serv	1,900.00	.09%
6300	Supplies & Materials	6,000.00	.29%
6400	Other Operating Costs	14,100.00	.69%
Total	**52 Security & Monitoring Services**	**22,000.00**	**1.08%**
53	**Data Processing Services**		
6100	Payroll Costs	74,020.00	3.63%
6200	Professional & Contracted Serv	62,703.00	3.08%
6300	Supplies & Materials	4,000.00	.20%
6400	Other Operating Costs	250.00	.01%
6600	Capital Outlay/Land/Bldgs/Equi	82,371.00	4.04%
Total	**53 Data Processing Services**	**223,344.00**	**10.97%**
61	**Community Services**		
6300	Supplies & Materials	500.00	.02%
6400	Other Operating Costs	500.00	.02%
Total	**61 Community Services**	**1,000.00**	**.05%**
71	**Debt Services**		
6200	Professional & Contracted Serv	35,000.00	1.72%
Total	**71 Debt Services**	**35,000.00**	**1.72%**

199/4 General Operating Fund

Class Object	Description	Approved Appropriations	Percent of Total Fund
91	**Purchase of WADA from State/Sc**		
6200	Professional & Contracted Serv	6,000.00	.29%
Total 91	**Purchase of WADA from State/Sc**	**6,000.00**	**.29%**
93	**Payments to Fiscal Agent**		
6400	Other Operating Costs	6,000.00	.29%
Total 93	**Payments to Fiscal Agent**	**6,000.00**	**.29%**
99	**Other Intergovernmental Charge**		
6200	Professional & Contracted Serv	38,500.00	1.89%
Total 99	**Other Intergovernmental Charge**	**38,500.00**	**1.89%**
Total Appropriations		**2,036,527.00**	**100.00%**

Fund 199/4 Totals

Balance	**.00**	**.00%**
Estimated Revenue	**2,036,527.00**	**100.00%**
Appropriations	**2,036,527.00**	**100.00%**

Grand Totals

Balance	**.00**
Estimated Revenue	**2,060,741.00**
Appropriations	**2,085,741.00**

End of Report

2023 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 Agreements

Marathon Independent School District	(432) 386-4431
School District's Name	Phone *(area code and number)*
109 N. 5th, Marathon, Tx 79842	www.marthonisd.net
School District's Address, City, State, ZIP Code	School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest.The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Chapter 313 agreements only.** School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**2022 total taxable value.** Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). [1]	$ 120,670,585
2.	**2022 tax ceilings.** Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled [2]	$ 4,367,346
3.	**Preliminary 2022 adjusted taxable value.** Subtract Line 2 from Line 1.	$ 116,303,239
4.	**2022 total adopted tax rate.**	$ .94290 /$100
5.	**2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.** **A. Original 2022 ARB values:** .... $ 0 **B. 2022 values resulting from final court decisions:** .... − $ 0 **C. 2022 value loss.** Subtract B from A. [3]	$ 0
6.	**2022 taxable value subject to an appeal under Chapter 42, as of July 25.** **A. 2022 ARB certified value:** .... $ 0 **B. 2022 disputed value:** .... − $ 0 **C. 2022 undisputed value.** Subtract B from A. [4]	$ 0
7.	**2022 Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 0
8.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 116,303,239
9.	**2022 taxable value of property in territory the school deannexed after Jan. 1, 2022.** Enter the 2022 value of property in deannexed territory. [5]	$ 0

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)
[5] Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	**2022 taxable value lost because property first qualified for an exemption in 2023.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use 2022 market value: $ 32,693 **B. Partial exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value: + $ 160,000 **C. Value loss.** Add A and B. [6]	$ 192,693
11.	**2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in 2023.** Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. **A. 2022 market value.** $ 0 **B. 2023 productivity or special appraised value:** - $ 0 **C. Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 192,693
13.	**Adjusted 2022 taxable value.** Subtract Line 12 from Line 8.	$ 116,110,546
14.	**Adjusted 2022 total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 1,094,806
15.	**Taxes refunded for years preceding tax year 2022.** Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. [8]	$ 1,049.73
16.	**Adjusted 2022 levy with refunds.** Add Line 14 and Line 15. [9] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2022 from the result.	$ 1,093,756
17.	**Total 2023 taxable value on the 2023 certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. [10] **A. Certified values.**[11] $ 130,737,942 **B. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 **C. Total 2023 value.** Subtract B from A.	$ 130,737,942
18.	**Total value of properties under protest or not included on certified appraisal roll.** [12] **A. 2023 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [13] $ 3,490,677 **B. 2023 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. [14] + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 3,490,677
19.	**2023 tax ceilings.** Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. [15]	$ 5,071,082

[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(13)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §§26.012 and 26.04(c-2)
[11] Tex. Tax Code §26.012(6)
[12] Tex. Tax Code §26.01(c) and (d)
[13] Tex. Tax Code §26.01(c)
[14] Tex. Tax Code §26.01(d)
[15] Tex. Tax Code §26.012(6)(B)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	**2023 total taxable value.** Add Lines 17C and 18C. Subtract Line 19.	$ 129,157,537
21.	**Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.** Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.	$ 0
22.	**Total 2023 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2022, and be located in a new improvement.	$ 529,190
23.	**Total adjustments to the 2023 taxable value.** Add lines 21 and 22.	$ 529,190
24.	**Adjusted 2023 taxable value.** Subtract line 23 from line 20.	$ 128,628,347
25.	**2023 NNR tax rate.** Divide line 16 by line 24 and multiply by $100.	$ .85032 /$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates. [18]

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per $100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. [19]
2. **Enrichment Tax Rate:** [20] A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than $0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield. [21]
3. **Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. [22]

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. [23] Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit.* [24]

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	**2023 maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [25]	$ 0.6737 /$100
27.	**2023 enrichment tax rate.** Enter the greater of A and B. [26] A. Enter the district's 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) .... $ .1383 /$100 B. $0.05 per $100 of taxable value .... $ 0.00 /$100	$ 0.1383 /$100
28.	**2023 maintenance and operations (M&O) tax rate.** Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[27]	$ 0.8120 /$100

[16] [Reserved for expansion]
[17] [Reserved for expansion]
[18] Tex. Tax Code §26.08(n)
[19] Tex. Edu. Code §48.2551(a)(3)
[20] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[21] Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
[22] Tex. Edu. Code §45.0021(a)
[23] Tex. Edu. Code §11.184(b)
[24] Tex. Edu. Code §11.184(b-1)
[25] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[26] Tex. Tax Code §26.08(n)(2)
[27] Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Total 2023 debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount: $ 0.00 B. Subtract **unencumbered fund amount** used to reduce total debt. – $ 0.00 C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. – $ 0.00 D. **Adjust debt:** Subtract B and C from A.	$ 0.00
30.	**Certified 2022 excess debt collections.** Enter the amount certified by the collector. [29]	$ 0.00
31.	**Adjusted 2023 debt.** Subtract line 30 from line 29D.	$ 0.00
32.	**2023 anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [30] A. Enter the 2023 anticipated collection rate certified by the collector. [31] 98 % B. Enter the 2022 actual collection rate 98.67 % C. Enter the 2021 actual collection rate 98.53 % D. Enter the 2020 actual collection rate 99.09 %	98.53 %
33.	**2023 debt adjusted for collections.** Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2023 to the result.	$ 0.00
34.	**2023 total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet.*	$ 129,157,537
35.	**2023 debt rate.** Divide Line 33 by Line 34 and multiply by $100.	$ 0.00 /$100
36.	**2023 voter-approval tax rate.** Add Lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. [32]	$ 0.8120 /$100

SECTION 3: Voter Approval Tax Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [33] The school district shall provide its tax assessor with a copy of the letter. [34]	$ 0.00

[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §§26.012(10) and 26.04(b)
[30] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[31] Tex. Tax Code §26.04(b)
[32] Tex. Tax Code §26.08(g)
[33] Tex. Tax Code §26.045(d)
[34] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	**2023 total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet.*	$ 129,157,537
39.	**Additional rate for pollution control.** Divide line 37 by line 38 and multiply by $100.	$ 0.00 /$100
40.	**2023 voter-approval tax rate, adjusted for pollution control.** Add line 36 and line 39.	$ 0.00 /$100

SECTION 4: Voter Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. [35] As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	**2022 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.94290 /$100
42.	**2022 voter-approval tax rate.** If the school district adopted a tax rate above the 2022 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ 0.00 /$100
43.	**Increase in 2022 tax rate due to disaster (disaster pennies).** Subtract Line 42 from Line 41.	$ 0.00 /$100
44.	**2023 voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	$ 0.00 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate. . . . . $ 0.85032 /$100

Enter the 2023 NNR tax rate from Line 25.

Voter-Approval Tax Rate . . . . $ 0.8120 /$100

As applicable, enter the 2023 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 0.8120

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. [36]

print here ▶ Victoria Sanchez
Printed Name of School District Representative

sign here ▶ Victoria Sanchez
School District Representative

08/15/2023
Date

[35] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)
[36] Tex. Tax Code §26.04(c)

2023 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 Agreements

Marathon Independent School District
School District's Name

(432) 386-4431
Phone *(area code and number)*

109 N. 5th, Marathon, Tx 79842
School District's Address, City, State, ZIP Code

www.marthonisd.net
School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest.The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Chapter 313 agreements only.** School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**2022 total taxable value.** Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).[1]	$ 120,670,585
2.	**2022 tax ceilings.** Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled[2]	$ 4,367,346
3.	**Preliminary 2022 adjusted taxable value.** Subtract Line 2 from Line 1.	$ 116,303,239
4.	**2022 total adopted tax rate.**	$ .94290 /$100
5.	**2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.** **A. Original 2022 ARB values:** .... $ 0 **B. 2022 values resulting from final court decisions:** .... − $ 0 **C. 2022 value loss.** Subtract B from A.[3]	$ 0
6.	**2022 taxable value subject to an appeal under Chapter 42, as of July 25.** **A. 2022 ARB certified value:** .... $ 0 **B. 2022 disputed value:** .... − $ 0 **C. 2022 undisputed value.** Subtract B from A.[4]	$ 0
7.	**2022 Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 0
8.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 116,303,239
9.	**2022 taxable value of property in territory the school deannexed after Jan. 1, 2022.** Enter the 2022 value of property in deannexed territory.[5]	$ 0

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)
[5] Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	**2022 taxable value lost because property first qualified for an exemption in 2023.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use 2022 market value: .... $ 32,693 B. **Partial exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value: .... + $ 160,000 C. **Value loss.** Add A and B. [6]	$ 192,693
11.	**2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in 2023.** Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. **2022 market value.** .... $ 0 B. **2023 productivity or special appraised value:** .... - $ 0 C. **Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 192,693
13.	**Adjusted 2022 taxable value.** Subtract Line 12 from Line 8.	$ 116,110,546
14.	**Adjusted 2022 total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 1,094,806
15.	**Taxes refunded for years preceding tax year 2022.** Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. [8]	$ 1,049.73
16.	**Adjusted 2022 levy with refunds.** Add Line 14 and Line 15. [9] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2022 from the result.	$ 1,093,756
17.	**Total 2023 taxable value on the 2023 certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. [10] A. **Certified values.**[11] .... $ 130,737,942 B. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 C. **Total 2023 value.** Subtract B from A.	$ 130,737,942
18.	**Total value of properties under protest or not included on certified appraisal roll.** [12] A. **2023 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [13] .... $ 3,490,677 B. **2023 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. [14] .... + $ 0 C. **Total value under protest or not certified.** Add A and B.	$ 3,490,677
19.	**2023 tax ceilings.** Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. [15]	$ 5,071,082

6 Tex. Tax Code §26.012(15)
7 Tex. Tax Code §26.012(15)
8 Tex. Tax Code §26.012(13)
9 Tex. Tax Code §26.012(13)
10 Tex. Tax Code §§26.012 and 26.04(c-2)
11 Tex. Tax Code §26.012(6)
12 Tex. Tax Code §26.01(c) and (d)
13 Tex. Tax Code §26.01(c)
14 Tex. Tax Code §26.01(d)
15 Tex. Tax Code §26.012(6)(B)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	**2023 total taxable value.** Add Lines 17C and 18C. Subtract Line 19.	$ 129,157,537
21.	**Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.** Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.	$ 0
22.	**Total 2023 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2022, and be located in a new improvement.	$ 529,190
23.	**Total adjustments to the 2023 taxable value.** Add lines 21 and 22.	$ 529,190
24.	**Adjusted 2023 taxable value.** Subtract line 23 from line 20.	$ 128,628,347
25.	**2023 NNR tax rate.** Divide line 16 by line 24 and multiply by $100.	$ .85032 /$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates. [18]

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per $100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. [19]
2. **Enrichment Tax Rate:** [20] A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than $0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield. [21]
3. **Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. [22]

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. [23] Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit.* [24]

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	**2023 maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [25]	$ 0.6737 /$100
27.	**2023 enrichment tax rate.** Enter the greater of A and B. [26] A. Enter the district's 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) .... $ .1383 /$100 B. $0.05 per $100 of taxable value .... $ 0.00 /$100	$ 0.1383 /$100
28.	**2023 maintenance and operations (M&O) tax rate.** Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[27]	$ 0.8120 /$100

[16] [Reserved for expansion]
[17] [Reserved for expansion]
[18] Tex. Tax Code §26.08(n)
[19] Tex. Edu. Code §48.2551(a)(3)
[20] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[21] Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
[22] Tex. Edu. Code §45.0021(a)
[23] Tex. Edu. Code §11.184(b)
[24] Tex. Edu. Code §11.184(b-1)
[25] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[26] Tex. Tax Code §26.08(n)(2)
[27] Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Total 2023 debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount: .... $ 0.00 B. Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0.00 C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... – $ 0.00 D. **Adjust debt:** Subtract B and C from A.	$ 0.00
30.	**Certified 2022 excess debt collections.** Enter the amount certified by the collector. [29]	$ 0.00
31.	**Adjusted 2023 debt.** Subtract line 30 from line 29D.	$ 0.00
32.	**2023 anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [30] A. Enter the 2023 anticipated collection rate certified by the collector. [31] 98 % B. Enter the 2022 actual collection rate 98.67 % C. Enter the 2021 actual collection rate 98.53 % D. Enter the 2020 actual collection rate 99.09 %	98.53 %
33.	**2023 debt adjusted for collections.** Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2023 to the result.	$ 0.00
34.	**2023 total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet.*	$ 129,157,537
35.	**2023 debt rate.** Divide Line 33 by Line 34 and multiply by $100.	$ 0.00 /$100
36.	**2023 voter-approval tax rate.** Add Lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. [32]	$ 0.8120 /$100

SECTION 3: Voter Approval Tax Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [33] The school district shall provide its tax assessor with a copy of the letter. [34]	$ 0.00

[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §§26.012(10) and 26.04(b)
[30] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[31] Tex. Tax Code §26.04(b)
[32] Tex. Tax Code §26.08(g)
[33] Tex. Tax Code §26.045(d)
[34] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	**2023 total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet.*	$ 129,157,537
39.	**Additional rate for pollution control.** Divide line 37 by line 38 and multiply by $100.	$ 0.00 /$100
40.	**2023 voter-approval tax rate, adjusted for pollution control.** Add line 36 and line 39.	$ 0.00 /$100

SECTION 4: Voter Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. [35] As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	**2022 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.94290 /$100
42.	**2022 voter-approval tax rate.** If the school district adopted a tax rate above the 2022 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ 0.00 /$100
43.	**Increase in 2022 tax rate due to disaster (disaster pennies).** Subtract Line 42 from Line 41.	$ 0.00 /$100
44.	**2023 voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	$ 0.00 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate.. $ 0.85032 /$100

Enter the 2023 NNR tax rate from Line 25.

Voter-Approval Tax Rate.. $ 0.8120 /$100

As applicable, enter the 2023 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 0.8120

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. [36]

print here Victoria Sanchez

Printed Name of School District Representative

sign here Victoria Sanchez

School District Representative

08/15/2023

Date

[35] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

[36] Tex. Tax Code §26.04(c)

Marathon Independent School District

Resolution of the Board to Set Tax Rate

BE IT RESOLVED on this date, we the Board of Trustees of the Marathon Independent School District, herby levy or set the tax rate on $100 valuation for the District for the tax year 2023, at a total tax rate of $0.8120, to be assessed and collected by the duly specified assessor and collector as follows:

MISD MAINTENANCE & OPERATIONS TAX: $0.8120

MISD PAYMENT OF PRINCIPAL AND INTEREST ON DEBT: $0.00

Such taxes are to be assessed and collected by the tax officials designated by the District.

Adopted this the 28st day of August 2023, by the Board of Trustees.

____

Judy Briones, Board President

____

Cheyenne Marta, Board Secretary

MISD Board of Trustees
August 28, 2023

CD Accounts

3 messages

Johanna Wells <Johanna.Wells@transpecos.bank> Thu, Aug 10, 2023 at 2:47 PM
To: Victoria Sanchez <vsanchez@marathonisd.net>

Hi Vicky,

One last item for account openings! MISD currently has two CDs open. Would you like to close and consolidate these into one account? Or, would you like to reopen one of each with the newly contracted CD rates?

1225	CD Account	3 YEAR <250K	$ 65,810.94	$ 65,810.94	MARATHON ISD	Owner	2025-04-16
1312	CD Account	1 YEAR < 250k	$ 9,376.94	$ 9,376.94	MARATHON ISD	Owner	2024-01-24

Here are our current CD rates for you- rates are just slightly higher than our original bid with the exception of the 6 month CD (which went down from 5.3% APY but we would still honor this original rate if you're interested in 6 mo). All rates are APY.

4 Week CD	5.28%
13 Week CD	5.28%
26 Week CD	5.23%
52 Week CD	5.3%
2 Year CD	4.9%
3 Year CD	4.65%

Thank you!

Johanna Wells
Deposit Relationship Development Manager

TransPecos Banks

+1 432 386 6771 (m)

Great Place To Work® Certified MAY 2023-MAY 2024 USA

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Victoria Sanchez <vsanchez@marathonisd.net> Thu, Aug 10, 2023 at 3:20 PM
To: Johanna Wells <Johanna.Wells@transpecos.bank>

Thank you for the options presented. Our next board meeting is scheduled to be held during the last week in August. Let me present to our Board of Trustees so that they may officially take action on the closing/opening of the CD account(s).

****Home of the Marathon Mustangs****

MARATHON ISD

Jul-23

Total Month Collected	3,206.32
Total Paid Taxes	
Current Base (M&O)	2,833.10
Penalty	397.19
Interest	198.61
Atty Fees	
Current Base (I&S)	
Penalty	
Interest	
Delinquent Base (M&O)	-264.31
Penalty	12.32
Interest	29.41
Atty Fees	46.14
Delinquent Base (I&S)	
Penalty	
Interest	
Atty Fees	
Current BPP	2.24
Penalty	0.22
Interest	0.11
Atty Fees	0.00
Delinqent BPP	0.00
Penalty	0.00
Interest	0.00
Atty Fees	0.00
CED Base	0.00
Penalty	0.00
Interest	0.00
Atty Fees	0.00
Refunds	1032.5

Total Yearly Collected:		1,120,911.59
Total Paid Taxes	10/1/2022 to 07/31/2023	
Current Base (M&O)		1,106,470.65
Penalty		2,615.80
Interest		943.93
Atty Fees		0.00
Current Base (I&S)		
Penalty		
Interest		
Delinquent Base (M&O)		7,801.01
Penalty		1,053.24
Interest		2,026.96
Atty Fees		2,387.36
Delinquent Base (I&S)		0.00
Penalty		0.00
Interest		0.00
Atty Fees		0.00
Current BPP		588.75
Penalty		2.22
Interest		1.04
Atty Fees		
Delinqent BPP		0.00
Penalty		0.00
Interest		0.00
Atty Fees		0.00
CED Base		0.00
Penalty		0.00
Interest		0.00
Atty Fees		0.00
Refunds		8,861.70
	Percentage	98.07%

Tax Collections Activity Report - Current/Delinquent

8/7/2023 10:16:38AM

Report Criteria

Entity: ALL
Year: ALL
Date Range: 07/01/2023 to 07/31/2023
Batch(es): ALL

Entity Marathon ISD

	Current Year M&O	Current Year I&S	Delinquent Years M&O	Delinquent Years I&S	All Years M&O	All Years I&S
Taxes	3,398.79	0.00	176.24	0.00	3,575.03	0.00
Discounts	0.00	0.00	0.00	0.00	0.00	0.00
Penalty	406.21	0.00	21.13	0.00	427.34	0.00
Interest	203.12	0.00	33.33	0.00	236.45	0.00
Total Collected	4,008.12	0.00	230.70	0.00	4,238.82	0.00
Total Collected	4,008.12		230.70		4,238.82	
Refunds Paid						
Taxes	565.69	0.00	440.55	0.00	1,006.24	0.00
Penalty	9.02	0.00	8.81	0.00	17.83	0.00
Interest	4.51	0.00	3.92	0.00	8.43	0.00
Total Refunded:	579.22	0.00	453.28	0.00	1,032.50	0.00
Total Refunded:	579.22		453.28		1,032.50	
Taxes	2,833.10	0.00	-264.31	0.00	2,568.79	0.00
Penalty	397.19	0.00	12.32	0.00	409.51	0.00
Interest	198.61	0.00	29.41	0.00	228.02	0.00
Total Disbursed:	3,428.90	0.00	-222.58	0.00	3,206.32	0.00
Total Disbursed:	3,428.90		-222.58		3,206.32	

	Current Year	Delinquent Years	All Years
Total Collected	4,008.12	230.70	4,238.82
Attorney Fees	782.76	46.14	828.90
Other Fees	0.00	0.00	0.00
Overpayments	0.01	0.00	0.01
Total Paid	4,790.89	276.84	5,067.73
Underpayments	0.00	0.00	0.00
Total Paid	4,790.89	276.84	5,067.73
Attorney Fees	782.76	46.14	828.90
Refunds Paid - Attorney Fees	0.00	0.00	0.00
Attorney Fee Disbursement Amount	782.76	46.14	828.90

Tax Collections Activity Report - Current/Delinquent

Brewster County Tax Office

8/7/2023 10:16:38AM

Report Criteria

Entity: ALL
Year: ALL
Date Range: 07/01/2023 to 07/31/2023
Batch(es): ALL

Entity MISD BPP

Current Year	M&O	I&S	Total
Taxes	2.24	0.00	
Discounts	0.00	0.00	
Penalty	0.22	0.00	
Interest	0.11	0.00	
Total Collected	2.57	0.00	
Total Collected			2.57
Refunds Paid			
Taxes	0.00	0.00	
Penalty	0.00	0.00	
Interest	0.00	0.00	
Total Refunded:	0.00	0.00	
Total Refunded:			0.00
Taxes	2.24	0.00	
Penalty	0.22	0.00	
Interest	0.11	0.00	
Total Disbursed:	2.57	0.00	
Total Disbursed:			2.57

Delinquent Years	M&O	I&S	Total
Taxes	0.00	0.00	
Discounts	0.00	0.00	
Penalty	0.00	0.00	
Interest	0.00	0.00	
Total Collected	0.00	0.00	
Total Collected			0.00
Refunds Paid			
Taxes	0.00	0.00	
Penalty	0.00	0.00	
Interest	0.00	0.00	
Total Refunded:	0.00	0.00	
Total Refunded:			0.00
Taxes	0.00	0.00	
Penalty	0.00	0.00	
Interest	0.00	0.00	
Total Disbursed:	0.00	0.00	
Total Disbursed:			0.00

All Years	M&O	I&S	Total
Taxes	2.24	0.00	
Discounts	0.00	0.00	
Penalty	0.22	0.00	
Interest	0.11	0.00	
Total Collected	2.57	0.00	
Total Collected			2.57
Refunds Paid			
Taxes	0.00	0.00	
Penalty	0.00	0.00	
Interest	0.00	0.00	
Total Refunded:	0.00	0.00	
Total Refunded:			0.00
Taxes	2.24	0.00	
Penalty	0.22	0.00	
Interest	0.11	0.00	
Total Disbursed:	2.57	0.00	
Total Disbursed:			2.57

	Current Year	Delinquent Years	All Years
Total Collected	2.57	0.00	2.57
Attorney Fees	0.00	0.00	0.00
Other Fees	0.00	0.00	0.00
Overpayments	0.00	0.00	0.00
Total Paid	2.57	0.00	2.57
Underpayments	0.00	0.00	0.00
Total Paid	2.57	0.00	2.57
Attorney Fees	0.00	0.00	0.00
Refunds Paid - Attorney Fees	0.00	0.00	0.00
Attorney Fee Disbursement Amount	0.00	0.00	0.00

Tax Collections Activity Report - Current/Delinquent

8/7/2023 10:16:38AM

Report Criteria

Entity: ALL
Year: ALL
Date Range: 07/01/2023 to 07/31/2023
Batch(es): ALL

Entity MCED

Current Year	M&O	I&S	Delinquent Years	M&O	I&S	All Years	M&O	I&S
Taxes	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Discounts	0.00	0.00	Discounts	0.00	0.00	Discounts	0.00	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Collected	0.00	0.00	Total Collected	0.00	0.00	Total Collected	0.00	0.00
Total Collected	0.00		Total Collected	0.00		Total Collected	0.00	
Refunds Paid			Refunds Paid			Refunds Paid		
Taxes	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Refunded:	0.00	0.00	Total Refunded:	0.00	0.00	Total Refunded:	0.00	0.00
Total Refunded:	0.00		Total Refunded:	0.00		Total Refunded:	0.00	
Taxes	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Disbursed:	0.00	0.00	Total Disbursed:	0.00	0.00	Total Disbursed:	0.00	0.00
Total Disbursed:	0.00		Total Disbursed:	0.00		Total Disbursed:	0.00	

Current Year		Delinquent Years		All Years	
Total Collected	0.00	Total Collected	0.00	Total Collected	0.00
Attorney Fees	0.00	Attorney Fees	0.00	Attorney Fees	0.00
Other Fees	0.00	Other Fees	0.00	Other Fees	0.00
Overpayments	0.00	Overpayments	0.00	Overpayments	0.00
Total Paid	0.00	Total Paid	0.00	Total Paid	0.00
Underpayments	0.00	Underpayments	0.00	Underpayments	0.00
Total Paid	0.00	Total Paid	0.00	Total Paid	0.00
Attorney Fees	0.00	Attorney Fees	0.00	Attorney Fees	0.00
Refunds Paid - Attorney Fees	0.00	Refunds Paid - Attorney Fees	0.00	Refunds Paid - Attorney Fees	0.00
Attorney Fee Disbursement Amount	0.00	Attorney Fee Disbursement Amount	0.00	Attorney Fee Disbursement Amount	0.00

Year to Date Recap Report 07/01/2023-07/31/2023

8/7/2023 10:26:52AM

Totals for Entity: 23 Marathon ISD

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Balance	%	#Owed
1971	18.55	0.00	18.55	18.55	0.00	0.00	18.55	0.00	0.00	0.00	0.00	18.55	0.00	100.00	0
1972	18.56	0.00	18.56	18.56	0.00	0.00	18.56	0.00	0.00	0.00	0.00	18.56	0.00	100.00	0
1973	18.56	0.00	18.56	18.56	0.00	0.00	18.56	0.00	0.00	0.00	0.00	18.56	0.00	100.00	0
1974	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1975	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1976	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1977	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1978	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1981	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1982	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1983	403.75	-355.30	48.45	48.45	0.00	0.00	48.45	3.64	78.76	16.91	0.00	147.76	0.00	100.00	0
1984	1,033.08	-613.07	420.01	420.01	0.00	0.00	420.01	37.04	769.41	167.27	0.00	1,393.73	0.00	100.00	0
1985	1,797.09	-1,460.62	336.47	336.47	0.00	0.00	336.47	26.15	527.88	115.82	0.00	1,006.32	0.00	100.00	0
1986	1,899.75	-1,623.26	276.49	276.49	0.00	0.00	276.49	25.42	487.25	108.67	0.00	897.83	0.00	100.00	0
1987	1,961.43	-1,206.32	755.11	755.11	0.00	0.00	755.11	86.16	1,855.44	398.94	0.00	3,095.65	0.00	100.00	0
1988	1,954.87	-1,164.86	790.01	790.01	0.00	0.00	790.01	90.12	1,874.86	407.37	0.00	3,162.36	0.00	100.00	0
1989	1,960.98	-1,150.11	810.87	810.87	0.00	0.00	810.87	73.94	1,455.17	321.84	0.00	2,661.82	0.00	100.00	0
1990	2,024.73	-1,179.43	845.30	845.30	0.00	0.00	845.30	76.72	1,431.20	322.07	0.00	2,675.29	0.00	100.00	0
1991	937.59	-417.23	520.36	520.36	0.00	0.00	520.36	50.81	815.05	193.36	0.00	1,579.58	0.00	100.00	0
1992	781.15	-306.25	474.90	474.90	0.00	0.00	474.90	48.58	724.84	176.71	0.00	1,425.03	0.00	100.00	0
1993	2,468.51	-954.24	1,514.27	1,514.27	0.00	0.00	1,514.27	159.05	2,241.14	558.89	0.00	4,473.35	0.00	100.00	0
1994	2,354.46	-1,030.07	1,324.39	1,324.39	0.00	0.00	1,324.39	133.45	1,797.57	456.48	0.00	3,711.89	0.00	100.00	0
1995	2,902.43	-1,081.92	1,820.51	1,820.51	0.00	0.00	1,820.51	150.77	1,855.97	489.52	0.00	4,316.77	0.00	100.00	0
1996	3,696.79	-1,220.58	2,476.21	2,476.21	0.00	0.00	2,476.21	181.27	2,019.06	556.71	0.00	5,233.25	0.00	100.00	0
1997	4,223.17	-1,418.58	2,804.59	2,804.59	0.00	0.00	2,804.59	209.28	2,194.50	622.14	0.00	5,830.51	0.00	100.00	0
1998	5,453.51	-1,445.52	4,007.99	4,007.99	0.00	0.00	4,007.99	268.31	2,423.51	739.10	0.00	7,438.91	0.00	100.00	0
1999	10,414.83	-1,459.91	8,954.92	8,954.92	0.00	0.00	8,954.92	432.96	3,704.64	1,013.58	0.00	14,106.10	0.00	100.00	0
2000	56,668.49	-1,428.35	55,240.14	55,240.14	0.00	0.00	55,240.14	487.42	3,263.21	1,032.10	0.00	60,022.87	0.00	100.00	0
2001	712,159.02	440.79	712,599.81	712,515.96	0.00	0.00	712,515.96	782.87	4,222.93	1,392.74	0.00	718,914.50	83.85	99.99	1
2002	694,002.92	-1,278.31	692,724.61	691,893.16	0.00	0.00	691,893.16	1,197.97	4,806.24	2,070.09	0.00	699,967.46	831.45	99.88	38
2003	662,708.92	-1,753.08	660,955.84	660,125.76	0.28	0.00	660,126.04	1,365.79	3,979.72	2,194.36	0.11	667,665.74	829.80	99.87	38
2004	713,904.51	-5,139.83	708,764.68	707,853.54	2.03	0.00	707,855.57	3,950.31	4,489.70	3,251.84	1.28	719,546.67	909.11	99.87	40

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
Balance = Adjusted Tax- Eff Taxes Paid

Year to Date Recap Report 07/01/2023-07/31/2023

8/7/2023 10:26:52AM

Totals for Entity: 23 Marathon ISD

Year	Original Tax	Adjusments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Balance	%	#Owed
2005	720,343.60	-5,722.65	714,620.95	713,479.73	2.23	0.00	713,481.96	4,437.80	3,547.95	2,287.70	2.25	723,755.43	1,138.99	99.84	42
2006	685,376.41	-5,415.79	679,960.62	678,952.79	0.97	0.00	678,953.76	3,480.74	2,982.55	2,931.37	1.73	688,349.18	1,006.86	99.85	41
2007	542,646.13	-12,597.90	530,048.23	529,279.11	0.84	0.00	529,279.95	2,373.26	1,619.41	1,604.90	2.19	534,878.87	768.28	99.85	42
2008	649,499.84	-2,249.89	647,249.95	646,273.43	2.32	0.00	646,275.75	2,875.23	2,326.01	1,813.49	1.31	653,289.47	974.20	99.85	46
2009	713,110.54	-33,305.88	679,804.66	678,371.75	0.26	0.00	678,372.01	3,564.10	2,851.30	2,987.43	1.77	687,776.35	1,432.65	99.79	53
2010	708,741.13	-2,670.27	706,070.86	704,541.38	4.28	0.00	704,545.66	2,741.60	2,643.07	2,645.82	3.35	712,575.22	1,525.20	99.78	59
2011	744,512.55	-1,714.85	742,797.70	741,339.89	0.79	0.00	741,340.68	2,909.46	2,873.95	2,551.39	1.81	749,676.50	1,457.02	99.80	58
2012	764,146.94	-2,018.40	762,128.54	760,571.67	4.19	0.00	760,575.86	2,920.37	2,768.43	2,547.04	2.45	768,809.96	1,552.68	99.80	62
2013	788,693.11	-6,169.63	782,523.48	780,948.25	2.12	0.00	780,950.37	4,395.34	3,770.14	4,435.05	5.79	793,554.57	1,573.11	99.80	66
2014	873,578.88	-17,511.24	856,067.64	854,466.07	6.68	0.00	854,472.75	4,079.17	2,981.01	3,248.78	4.93	864,779.96	1,594.89	99.81	69
2015	968,189.65	-4,782.13	963,407.52	961,450.98	3.08	0.00	961,454.06	4,198.74	3,193.62	2,786.30	6.47	971,636.11	1,953.46	99.80	77
2016	1,020,985.68	-14,639.27	1,006,346.41	1,003,254.92	4.17	0.00	1,003,259.09	3,998.91	3,351.74	4,754.38	3.34	1,015,363.29	3,087.32	99.69	84
2017	1,053,948.10	-5,063.56	1,048,884.54	1,045,868.40	2.23	0.00	1,045,870.63	3,994.26	3,239.20	4,318.21	3.37	1,057,423.44	3,013.91	99.71	84
2018	1,100,430.61	-11,584.44	1,088,846.17	1,086,671.41	3.21	0.00	1,086,674.62	3,302.63	3,285.45	4,369.59	3.26	1,097,632.34	2,171.55	99.80	88
2019	1,013,806.07	-22,591.85	991,214.22	988,571.20	6.34	0.00	988,577.54	2,896.37	2,164.31	3,009.89	1.79	996,643.56	2,636.68	99.73	99
2020	1,038,705.63	-4,410.92	1,034,294.71	1,027,652.35	1.88	0.00	1,027,654.23	4,321.44	2,456.63	2,812.60	3.32	1,037,246.34	6,640.48	99.36	123
2021	1,080,554.10	-4,541.28	1,076,012.82	1,067,588.78	2.09	0.00	1,067,590.87	3,742.38	1,924.09	2,608.62	1.18	1,075,865.05	8,421.95	99.22	152
2022	1,135,072.25	-6,853.10	1,128,219.15	1,106,470.65	2.82	0.00	1,106,473.47	2,615.80	943.93	782.76	2.90	1,110,816.04	21,745.68	98.07	183
Total for all Delinquent Years:															
	17,353,036.62	-184,236.00	17,168,800.62	17,125,147.19	49.99	0.00	17,125,197.18	70,069.83	94,996.91	68,319.07	51.70	17,358,584.70	43,603.44		1,362
Totals for All Years:															
	18,488,108.87	-191,089.10	18,297,019.77	18,231,617.84	52.81	0.00	18,231,670.65	72,685.63	95,940.84	69,101.83	54.60	18,469,400.74	65,349.12		1,545
Refund Paid:															
				-58,136.53		0.00		-606.34	-443.21	-228.39	-0.01	-59,414.48			

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
Balance = Adjusted Tax- Eff Taxes Paid

Year to Date Recap Report 07/01/2023-07/31/2023

8/7/2023 10:26:52AM

Totals for Entity: 23BP MISD BPP

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Balance	%	#Owed
2006	528.48	-97.72	430.76	430.76	0.00	0.00	430.76	11.61	7.08	14.25	0.00	463.70	0.00	100.00	0
2007	592.53	-274.81	317.72	317.72	0.00	0.00	317.72	7.04	1.43	0.00	0.00	326.19	0.00	100.00	0
2008	768.08	-3.06	765.02	764.98	0.04	0.00	765.02	15.62	7.94	0.00	0.00	788.54	0.00	99.99	0
2009	20,427.10	-20,093.94	333.16	333.16	0.00	0.00	333.16	6.46	3.30	0.00	0.00	342.92	0.00	100.00	0
2010	119.94	0.00	119.94	119.94	0.00	0.00	119.94	0.00	0.00	0.00	0.00	119.94	0.00	100.00	0
2011	402.85	-41.62	361.23	361.23	0.00	0.00	361.23	13.70	4.97	0.00	0.00	379.90	0.00	100.00	0
2012	637.88	-57.72	580.16	580.16	0.00	0.00	580.16	4.80	2.40	0.00	0.00	587.36	0.00	100.00	0
2013	1,002.65	-443.17	559.48	558.92	0.00	0.00	558.92	7.05	6.41	0.00	0.00	572.38	0.56	99.90	1
2014	281.25	-19.49	261.76	261.22	0.00	0.00	261.22	2.97	0.56	0.00	0.02	264.77	0.54	99.79	1
2015	31,974.19	-30,466.16	1,508.03	1,500.05	0.00	0.00	1,500.05	3.13	1.57	0.00	0.02	1,504.77	7.98	99.47	2
2016	234.16	-13.11	221.05	213.07	0.00	0.00	213.07	2.08	0.37	0.00	0.00	215.52	7.98	96.39	2
2017	270.90	-114.54	156.36	148.38	0.00	0.00	148.38	0.37	0.18	0.66	0.00	149.59	7.98	94.90	2
2018	1,169.44	-996.67	172.77	164.76	0.03	0.00	164.79	0.69	0.35	1.36	0.00	167.16	7.98	95.36	2
2019	366.22	-62.05	304.17	303.67	0.00	0.00	303.67	0.59	0.14	1.35	0.06	305.81	0.50	99.84	1
2020	336.92	0.00	336.92	336.42	0.00	0.00	336.42	0.18	0.05	1.33	0.00	337.98	0.50	99.85	1
2021	715.93	-331.38	384.55	384.08	0.00	0.00	384.08	0.35	0.11	0.00	0.00	384.54	0.47	99.88	1
2022	618.66	-24.40	594.26	588.75	0.00	0.00	588.75	2.22	1.04	0.00	0.00	592.01	5.51	99.07	2
Total for all Delinquent Years:															
	59,828.52	-53,015.44	6,813.08	6,778.52	0.07	0.00	6,778.59	76.64	36.86	18.95	0.10	6,911.07	34.49		13
Totals for All Years:															
	60,447.18	-53,039.84	7,407.34	7,367.27	0.07	0.00	7,367.34	78.86	37.90	18.95	0.10	7,503.08	40.00		15
Refund Paid:															
				-252.65		0.00		-2.46	-1.23	0.00	0.00	-256.34			

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
Balance = Adjusted Tax- Eff Taxes Paid

Year to Date Recap Report

07/01/2023-07/31/2023

8/7/2023 10:26:52AM

Totals for Entity: 27 MCED

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Balance	%	#Owed
1991	1,438.69	-652.90	785.79	785.79	0.00	0.00	785.79	77.60	1,249.66	296.11	0.00	2,409.16	0.00	100.00	0
1992	1,472.09	-643.08	829.01	829.01	0.00	0.00	829.01	86.56	1,322.26	319.50	0.00	2,557.33	0.00	100.00	0
Total for all Delinquent Years:															
	2,910.78	-1,295.98	1,614.80	1,614.80	0.00	0.00	1,614.80	164.16	2,571.92	615.61	0.00	4,966.49	0.00		0
Totals for All Years:															
	2,910.78	-1,295.98	1,614.80	1,614.80	0.00	0.00	1,614.80	164.16	2,571.92	615.61	0.00	4,966.49	0.00		0
Refund Paid:															
				0.00		0.00		0.00	0.00	0.00	0.00	0.00			

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
Balance = Adjusted Tax- Eff Taxes Paid

Tax Collections Activity Report - Current/Delinquent

8/7/2023 10:19:39AM

Report Criteria

Entity: ALL
Year: ALL
Date Range: 10/01/2022 to 07/31/2023
Batch(es): ALL

Entity Marathon ISD

Current Year	M&O	I&S	Delinquent Years	M&O	I&S	All Years	M&O	I&S
Taxes	1,114,256.36	0.00	Taxes	8,850.74	0.00	Taxes	1,123,107.10	0.00
Discounts	0.00	0.00	Discounts	0.00	0.00	Discounts	0.00	0.00
Penalty	2,624.82	0.00	Penalty	1,062.05	0.00	Penalty	3,686.87	0.00
Interest	948.44	0.00	Interest	2,030.88	0.00	Interest	2,979.32	0.00
Total Collected	1,117,829.62	0.00	Total Collected	11,943.67	0.00	Total Collected	1,129,773.29	0.00
Total Collected	1,117,829.62		Total Collected	11,943.67		Total Collected	1,129,773.29	
Refunds Paid			Refunds Paid			Refunds Paid		
Taxes	7,785.71	0.00	Taxes	1,049.73	0.00	Taxes	8,835.44	0.00
Penalty	9.02	0.00	Penalty	8.81	0.00	Penalty	17.83	0.00
Interest	4.51	0.00	Interest	3.92	0.00	Interest	8.43	0.00
Total Refunded:	7,799.24	0.00	Total Refunded:	1,062.46	0.00	Total Refunded:	8,861.70	0.00
Total Refunded:	7,799.24		Total Refunded:	1,062.46		Total Refunded:	8,861.70	
Taxes	1,106,470.65	0.00	Taxes	7,801.01	0.00	Taxes	1,114,271.66	0.00
Penalty	2,615.80	0.00	Penalty	1,053.24	0.00	Penalty	3,669.04	0.00
Interest	943.93	0.00	Interest	2,026.96	0.00	Interest	2,970.89	0.00
Total Disbursed:	1,110,030.38	0.00	Total Disbursed:	10,881.21	0.00	Total Disbursed:	1,120,911.59	0.00
Total Disbursed:	1,110,030.38		Total Disbursed:	10,881.21		Total Disbursed:	1,120,911.59	

Current Year		Delinquent Years		All Years	
Total Collected	1,117,829.62	Total Collected	11,943.67	Total Collected	1,129,773.29
Attorney Fees	782.76	Attorney Fees	2,387.36	Attorney Fees	3,170.12
Other Fees	0.00	Other Fees	0.00	Other Fees	0.00
Overpayments	2.90	Overpayments	0.18	Overpayments	3.08
Total Paid	1,118,615.28	Total Paid	14,331.21	Total Paid	1,132,946.49
Underpayments	2.82	Underpayments	0.00	Underpayments	2.82
Total Paid	1,118,615.28	Total Paid	14,331.21	Total Paid	1,132,946.49
Attorney Fees	782.76	Attorney Fees	2,387.36	Attorney Fees	3,170.12
Refunds Paid - Attorney Fees	0.00	Refunds Paid - Attorney Fees	0.00	Refunds Paid - Attorney Fees	0.00
Attorney Fee Disbursement Amount	782.76	Attorney Fee Disbursement Amount	2,387.36	Attorney Fee Disbursement Amount	3,170.12

Report Criteria

Entity: ALL
Year: ALL
Date Range: 10/01/2022 to 07/31/2023
Batch(es): ALL

Entity MISD BPP

Current Year	M&O	I&S	Delinquent Years	M&O	I&S	All Years	M&O	I&S
Taxes	588.75	0.00	Taxes	0.00	0.00	Taxes	588.75	0.00
Discounts	0.00	0.00	Discounts	0.00	0.00	Discounts	0.00	0.00
Penalty	2.22	0.00	Penalty	0.00	0.00	Penalty	2.22	0.00
Interest	1.04	0.00	Interest	0.00	0.00	Interest	1.04	0.00
Total Collected	592.01	0.00	Total Collected	0.00	0.00	Total Collected	592.01	0.00
Total Collected	592.01		Total Collected	0.00		Total Collected	592.01	
Refunds Paid			Refunds Paid			Refunds Paid		
Taxes	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Refunded:	0.00	0.00	Total Refunded:	0.00	0.00	Total Refunded:	0.00	0.00
Total Refunded:	0.00		Total Refunded:	0.00		Total Refunded:	0.00	
Taxes	588.75	0.00	Taxes	0.00	0.00	Taxes	588.75	0.00
Penalty	2.22	0.00	Penalty	0.00	0.00	Penalty	2.22	0.00
Interest	1.04	0.00	Interest	0.00	0.00	Interest	1.04	0.00
Total Disbursed:	592.01	0.00	Total Disbursed:	0.00	0.00	Total Disbursed:	592.01	0.00
Total Disbursed:	592.01		Total Disbursed:	0.00		Total Disbursed:	592.01	

Current Year		Delinquent Years		All Years	
Total Collected	592.01	Total Collected	0.00	Total Collected	592.01
Attorney Fees	0.00	Attorney Fees	0.00	Attorney Fees	0.00
Other Fees	0.00	Other Fees	0.00	Other Fees	0.00
Overpayments	0.00	Overpayments	0.00	Overpayments	0.00
Total Paid	592.01	Total Paid	0.00	Total Paid	592.01
Underpayments	0.00	Underpayments	0.00	Underpayments	0.00
Total Paid	592.01	Total Paid	0.00	Total Paid	592.01
Attorney Fees	0.00	Attorney Fees	0.00	Attorney Fees	0.00
Refunds Paid - Attorney Fees	0.00	Refunds Paid - Attorney Fees	0.00	Refunds Paid - Attorney Fees	0.00
Attorney Fee Disbursement Amount	0.00	Attorney Fee Disbursement Amount	0.00	Attorney Fee Disbursement Amount	0.00

Tax Collections Activity Report - Current/Delinquent

8/7/2023 10:19:39AM

Report Criteria

Entity: ALL
Year: ALL
Date Range: 10/01/2022 to 07/31/2023
Batch(es): ALL

Entity MCED

Current Year	M&O	I&S	Delinquent Years	M&O	I&S	All Years	M&O	I&S
Taxes	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Discounts	0.00	0.00	Discounts	0.00	0.00	Discounts	0.00	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Collected	0.00	0.00	Total Collected	0.00	0.00	Total Collected	0.00	0.00
Total Collected	0.00		Total Collected	0.00		Total Collected	0.00	
Refunds Paid			Refunds Paid			Refunds Paid		
Taxes	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Refunded:	0.00	0.00	Total Refunded:	0.00	0.00	Total Refunded:	0.00	0.00
Total Refunded:	0.00		Total Refunded:	0.00		Total Refunded:	0.00	
Taxes	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Disbursed:	0.00	0.00	Total Disbursed:	0.00	0.00	Total Disbursed:	0.00	0.00
Total Disbursed:	0.00		Total Disbursed:	0.00		Total Disbursed:	0.00	

Current Year		Delinquent Years		All Years	
Total Collected	0.00	Total Collected	0.00	Total Collected	0.00
Attorney Fees	0.00	Attorney Fees	0.00	Attorney Fees	0.00
Other Fees	0.00	Other Fees	0.00	Other Fees	0.00
Overpayments	0.00	Overpayments	0.00	Overpayments	0.00
Total Paid	0.00	Total Paid	0.00	Total Paid	0.00
Underpayments	0.00	Underpayments	0.00	Underpayments	0.00
Total Paid	0.00	Total Paid	0.00	Total Paid	0.00
Attorney Fees	0.00	Attorney Fees	0.00	Attorney Fees	0.00
Refunds Paid - Attorney Fees	0.00	Refunds Paid - Attorney Fees	0.00	Refunds Paid - Attorney Fees	0.00
Attorney Fee Disbursement Amount	0.00	Attorney Fee Disbursement Amount	0.00	Attorney Fee Disbursement Amount	0.00

Month to Date Recap Report

07/01/2023-07/31/2023

8/7/2023 10:23:15AM

Totals for Entity: 23 Marathon ISD

Year	Base Tax Pd	Under	Discounts	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Adjustments
1971	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1972	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1973	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1974	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1975	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1976	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1977	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1978	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1981	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1982	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1983	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1984	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1985	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1986	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1987	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1988	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1989	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1993	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1994	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1995	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1996	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1997	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1998	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage

Month to Date Recap Report

07/01/2023-07/31/2023

8/7/2023 10:23:15AM

Totals for Entity: 23 Marathon ISD

Year	Base Tax Pd	Under	Discounts	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Adjustments
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019	0.89	0.00	0.00	0.89	0.11	0.37	0.27	0.00	1.64	0.00
2020	11.66	0.00	0.00	11.66	1.40	3.50	3.31	0.00	19.87	0.00
2021	-276.86	0.00	0.00	-276.86	10.81	25.54	42.56	0.00	-197.95	0.00
2022	2,833.10	0.00	0.00	2,833.10	397.19	198.61	782.76	0.01	4,211.67	0.00
Total for Delinquent Years										
	-264.31	0.00	0.00	-264.31	12.32	29.41	46.14	0.00	-176.44	0.00
Totals for All Years:										
	2,568.79	0.00	0.00	2,568.79	409.51	228.02	828.90	0.01	4,035.23	0.00
Refund Paid:										
	-1,006.24		0.00		-17.83	-8.43	0.00	0.00	-1,032.50	

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage

Month to Date Recap Report

07/01/2023-07/31/2023

8/7/2023 10:23:15AM

Totals for Entity: 23BP MISD BPP

Year	Base Tax Pd	Under	Discounts	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Adjustments
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022	2.24	0.00	0.00	2.24	0.22	0.11	0.00	0.00	2.57	0.00
Total for Delinquent Years										
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals for All Years:										
	2.24	0.00	0.00	2.24	0.22	0.11	0.00	0.00	2.57	0.00
Refund Paid:										
	0.00		0.00		0.00	0.00	0.00	0.00	0.00	

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage

Totals for Entity: 27 MCED

Year	Base Tax Pd	Under	Discounts	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Adjustments
1991	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Delinquent Years										
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals for All Years:										
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refund Paid:										
	0.00		0.00		0.00	0.00	0.00	0.00	0.00	

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage

Marathon ISD
Budget Amendments

							BA No.	
Account Number						**Description**	**Debit**	**Credit**
Transfer from function 23 to function 34 for Transportation Operations/Repairs and Fuel								
199	34	6249	00	999	399000	Maintenance Repairs/Vehicles		$ 1,000.00
199	34	6311	00	999	399000	Gasoline/Diesel Fuel		$ 2,000.00
199	23	6142	00	001	399000	Group Health & Life Insurance	$ 3,000.00	
Record New GASB 96 SBITA (Subscription Based Information Technology Agreements)								
199	71	6269	01	999	399000	GASB 96 SBITA		$ 45,000.00
199	00	7949	00	000	300000	GASB 96 SBITA	$ 45,000.00	
Record GASB 24 Medicare Part D - End of Year Contributions								
199	00	5831	05	000	300000	GASB24 Medicare Part D	$ 3,980.00	
199	11	6144	05	001	311000	GASB24 Medicare Part D		$ 2,017.00
199	11	6144	05	001	322000	GASB24 Medicare Part D		$ 84.00
199	11	6144	05	001	323000	GASB24 Medicare Part D		$ 96.00
199	11	6144	05	001	330000	GASB24 Medicare Part D		$ 267.00
199	11	6144	05	001	336000	GASB24 Medicare Part D		$ 19.00
199	11	6144	05	001	338000	GASB24 Medicare Part D		$ 97.00
199	23	6144	05	001	399000	GASB24 Medicare Part D		$ 312.00
199	31	6144	05	001	399000	GASB24 Medicare Part D		$ 22.00
199	36	6144	05	001	391000	GASB24 Medicare Part D		$ 95.00
199	41	6144	05	701	399000	GASB24 Medicare Part D		$ 302.00
199	41	6144	05	750	399000	GASB24 Medicare Part D		$ 212.00
199	51	6144	05	001	399000	GASB24 Medicare Part D		$ 261.00
199	53	6144	05	750	399000	GASB24 Medicare Part D		$ 98.00
199	53	6144	05	999	399000	GASB24 Medicare Part D		$ 98.00
							$ 51,980.00	**$ 51,980.00**

Prepared by: Victoria Sanchez, Business Manager

☐ Approved — 8/28/2023

President, Board of Trustees

☐ Denied — 8/28/2023

Secretary, Board of Trustees

Marathon ISD
Budget Amendments

MARATHON INDEPENDENT SCHOOL DISTRICT
PUBLIC NOTICE OF SPECIAL BOARD OF TRUSTEES MEETING
AUGUST 10, 2023

Present Board Members: Steven Aguilar, Judy Briones, Andrew Lewis, Cheyenne Marta
Absent Board Members: Marina Aguilar, Craig Carter, Hayes West
Staff: Dr. Ivonne Durant, Coy Gonzalez, Victoria Sanchez
Audience of Individuals: None

I. Call Meeting to Order: Board President, Judy Briones called the meeting to Order at 6:03 p.m.
II. Recited the Pledge of Allegiance to the American and Texas Flags
III. Prayer and Moment of Silence
IV. Public Comment – None
V. Public Meeting and Public Comment on Use of Funds for 2023 -2024 ESSA Grant Funds
VI. Consideration and /or action to approve an Agreement for the Purchase of Attendance Credit (Option 3 Agreement) and to delegate contractual authority to the Superintendent. A motion was made by Cheyenne Marta and seconded by Steven Aguilar to approve – For the 2023-2024 school year, we delegated contractual authority to obligate the school district under Texas Education Code (TEC) §11.1511(c)(4) to the superintendent, solely for the purpose of obligating the district under TEC, §48.257 and TEC, Chapter 49, Subchapters A and D and the rules adopted by the commissioner of education as authorized under TEC, 49.006. This included approval of the Agreement for the Purchase of Attendance Credit or the Agreement for the Purchase of Attendance Credit (Netting Chapter 48 Funding) Motion Carried.
VII. Consent Items – A motion was made by Steven Aguilar and seconded by Andrew Lewis to approve the Consent Items as presented. Motion Carried.
   a. Monthly Tax Collection Report
   b. Check Payments
   c. Financial Reports
   d. Budget Amendments - None
   e. Review and approve previous Board Minutes
   f. Quarterly Investment(s) Report - None
VIII. Certification of Anticipated 2023 Tax Collection Rate – Business Manager, Victoria Sanchez reported the Certification of Anticipated 2023 Tax Collection Rate is at 98%. A motion was made by Steven Aguilar and seconded by Cheyenne Marta to approve the Certification of Anticipated 2023 Tax Collection Rate at 98% as presented. Motion Carried.
IX. Approve 2023 Certified Appraisal Roll for Marathon ISD – A motion was made by Cheyenne Marta and seconded by Steve Aguilar to approve the Certification 2023 Appraisal Roll for Marathon ISD approval appraisal Roll presented which lists property taxable by Marathon ISD and constitutes the appraisal roll for Marathon ISD. Motion Carried.
X. Approve 2023 Certified Tax Roll for Marathon ISD – A motion was made by Cheyenne Marta and seconded by Steven Aguilar to approve the 2023 Certified Tax Roll for Marathon ISD as presented. Motion carried.
XI. Presentation and Discussion of the 2023-2024 Preliminary Budget – Business Manager Victoria Sanchez went over the 2023-2024 Preliminary Budget with board.

XII. Schedule and Announce Public Meeting to Discuss and Adopt the 2022-2023 Budget – A motion was made by Judy Briones and seconded by Steven Aguilar to schedule and Announce Public Meeting to Discuss and Adopt the 2022-2023 Budget on August 28, 2023, in the High School Library at 6:00 p.m. Motion Carried.

XIII. Schedule and Announce Public Meeting to Discuss the Adopted Budget and Proposed. A motion was made by Judy Briones and seconded by Steven Aguilar to Schedule and Announce Public Meeting to Discuss the Adopted Budget and Proposed on August 28, 2023, in the High School Library at 6:00 p.m. Motion Carried.

XIV. Approve Good Cause Resolution for Cause Exception to HB3 – Dr. Ivonne Durant asked the board to approve the Good Cause Resolution for Cause Exception to HB3 and informed board members she will be adding two more Guardians. A motion was made by Cheyenne Marta and seconded by Steven Aguilar to approve the Good Cause Resolution for Cause Exception to HB3 as requested by Dr. Ivonne Durant. Motion Carried.

XV. Approve the **Brewster County 4-H organization Resolution** to sanction 4H organization as an extracurricular activity. A motion was made by Judy Briones and seconded by Cheyenne Marta to approve the **Brewster County 4-H organization Resolution** to sanction 4H as an extracurricular activity. Motion Carried.

XVI. Closed Meeting – In accordance with the Texas Open Meeting Act (Subchapter D and F of Chapter 551 of the Texas Government Code), the board will now enter a closed session at 7:33 p.m.

   a. To discuss and/or deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of personnel. Tex. Gov't Code Section 551.074

XVII. Open Meeting – Board President Judy Briones called meeting back in session at 7:42 p.m.

XVIII. Upcoming Events – August 14, 2023, First Annual Health Fair will be held at the Elementary school starting at 5:00 -7:15 p.m.
Meet the Teachers at the Elementary Auditorium
Prayer by the Flagpole - August 14, 2023, at 7:15 p.m.

XIX. Adjourn – A motion was made by Steven Aguilar and seconded by Andrew Lewis to adjourn the board meeting at 7:45 p.m. Motion carried.

Board President ____

Board Secretary ____