



**Comparison of Proposed Rates with Last Year's Rates**

	<b>Maintenance &amp; Operations</b>	<b>Interest &amp; Sinking Fund*</b>	<b>Total</b>	<b>Local Revenue Per Student</b>	<b>State Revenue Per Student</b>
<b>Last Year's Rate</b>	\$ 0.7306	\$ 0.0000 *	\$ 0.7306	\$ 9,169	\$ 4,716
<b>Rate to Maintain Same Level of Maintenance &amp; Operations Revenue &amp; Pay Debt Service</b>	\$ 0.7228	\$ 0.0000 *	\$ 0.7228	\$ 10,570	\$ 3,314
<b>Proposed Rate</b>	\$ 0.6674	\$ 0.0000 *	\$ 0.6674	\$ 9,791	\$ 3,420

\* The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

**Comparison of Proposed Levy with Last Year's Levy on Average Residence**

	<b>Last Year</b>	<b>This Year</b>
Average Market Value of Residences	\$ 287,567	\$ 337,953
Average Taxable Value of Residences	\$ 187,567	\$ 132,271
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 0.7306	\$ 0.6674
Taxes Due on Average Residence	\$ 1,370	\$ 882
Increase (Decrease) in Taxes		\$ -487

**Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.**

**Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 0.6674. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of 0.6674.**

**Fund Balances**

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s)	\$ 4,000,000
Interest & Sinking Fund Balance(s)	\$ 0

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit [Texas.gov/PropertyTaxes](http://Texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

Brookeland ISD will be participating in the following Federal Programs during the 2024-2025 school year.

- Title I, Part A – Improving Basic Programs Operated by Local Education Agencies
- Title I, Part C – Education for Migrant Children
- Title II, Part A – Supporting Effective Instruction
- Title III, Part A – English Language Acquisition
- Perkins V – Strengthening Career and Technical Education
- Individuals with Disabilities Education Act (IDEA-B Formula and Preschool)

Teachers, paraprofessionals, principals, other school personnel, parents, community members and business representatives are invited to the 2024-2025 meeting on August 15, 2024 at 6:00 p.m. in Boardroom of Brookeland ISD. The focus of this meeting, will include planning for the 2024-2025 program activities and input into the preparation of the application for funding. A key focus will be the ordination and integration of these funding sources and programs in the educational system of Brookeland ISD.

#### Title I, Part A Schoolwide Campuses Only

During the meeting, staff from the Title I Schoolwide Campuses will present parents with a draft of a Title I, Part A Parental Involvement Policy and School/Parent Compact/Pledge. We are requesting input for these two documents to ensure that Parent Involvement is exemplary.