

Terrell Independent School District



2025 - 2026
BUDGET

OFFICIAL BUDGET ASSUMPTIONS

Revenue

The Maintenance and Operations (M&O) tax rate will reduce to \$0.7315 per \$100 of taxable value. The maximum compressed rate for TISD set by the State is \$.5932. The Proposed Interest and Sinking (I&S) tax rate is \$.399 per \$100 of taxable value. The maximum I&S tax rate a school district can levy is \$.50. The Proposed total tax rate is \$1.1305.

The total certified net taxable value from Kaufman and Hunt County Appraisal Districts is \$3,924,065,087 which is an increase of \$242,778,325. The net taxable value is used by the State to set the MCR. These numbers represent a \$140,000 homestead exemption and \$60,000 over 65/disabled exemption in 2025. The impact of the increased exemptions on frozen levies will not be determined until after the district sets its tax rate.

Current tax levy is based on a collection rate of 96.6%.

State revenue is based on an Average Daily Attendance (ADA) of 4,637, no change over the prior year actual ADA.

Expenditures

A 2.50% of pay range midpoint general pay increase is reflected in the proposed budget for administrative professional paygrades. A 3.00% of pay range midpoint increase is reflected for all other staff on the paygrades, with additional equity, strategic and placement scale adjustments being applied as recommended by TASB. The teacher salary schedule has been adjusted for fiscal year 2025-2026 to reflect the \$60,400 beginning teacher salary and state mandated pay increase of \$2,500 for 3-4 years experience and \$5,000 for 5 or more years experience. This increase will help keep salaries competitive with surrounding districts.

2025 TAX RATE

	2024 Tax Rate	2025 Tax Rate
Maintenance and Operations	0.7552	0.7315
Debt Service	0.3000	0.3990
Total	1.0552	1.1305
Freeze Adj Taxable Value/Kaufman County	3,284,351,504	3,504,138,174 *
Freeze Adj Taxable Value/Hunt County	127,632,142	118,755,586 *
Total Freeze Adj Taxable Value	3,411,983,646	3,622,893,760
Current Levy	36,003,251	40,956,814
Frozen Levy/Kaufman County	876,940	965,063 *
Frozen Levy/Hunt County	126,051	125,557 *
Total	37,006,242	42,047,434
97.3/96.6% Collection Rate	36,007,074	40,617,821
M & O Current Year Levy Estimated	25,770,036	26,282,120
Debt Serv Current Year Levy Estimated	10,237,038	14,335,702
Total	36,007,074	40,617,821

* Values used were estimated based upon net taxable value loss % from 2024 homestead exemption to the 2025 homestead exemption amounts.

TAX RATES

Fiscal Year/Tax Year	M&O	I&S	TOTAL
2025-26/2025	0.7315	0.3990	1.13050
2024-25/2024	0.7552	0.3000	1.05520
2023-24/2023	0.7575	0.3107	1.06820
2022-23/2022	0.9429	0.3707	1.31360
2021-22/2021	0.9603	0.3842	1.34450
2020-21/2020	0.96300	0.3942	1.35720
2019-20/2019	1.06835	0.4297	1.49805
2018-19/2018	1.17000	0.4297	1.59970
2017-18/2017	1.17000	0.4297	1.59970
2016-17/2016	1.17000	0.4297	1.59970
2015-16/2015	1.17000	0.2900	1.46000
2014-15/2014	1.17000	0.2900	1.46000
2013-14/2013	1.17000	0.1400	1.31000
2012-13/2012	1.17000	0.1400	1.31000
2011-12/2011	1.17000	0.1400	1.31000
2010-11/2010	1.17000	0.1400	1.31000
2009-10/2009	1.04000	0.2700	1.31000
2008-09/2008	1.04000	0.2700	1.31000
2007-08/2007	1.04000	0.2700	1.31000
2006-07/2006	1.37000	0.2700	1.64000
2005-06/2005	1.50000	0.2700	1.77000

OFFICIAL BUDGET ADOPTION REVENUE/OTHER RESOURCES

ACCOUNT DESCRIPTION	OFFICIAL 2024-25 BUDGET	OFFICIAL 2025-26 BUDGET	DIFFERENCE
Levy - Current and Delinquent	26,285,037	26,842,120	557,083
Penalty and Interest	265,000	300,000	35,000
PreK Tuition	60,000	60,000	-
Interest/Temporary Investments	1,158,600	1,434,158	275,558
Rental - District	10,000	12,000	2,000
Rental - PAC	30,000	15,000	(15,000)
State - Other	-	-	-
Misc Revenue	55,000	50,000	(5,000)
State Available and Foundation	25,998,178	30,091,907	4,093,729
State TRS On-Behalf Benefits	2,510,514	2,735,856	225,342
Indirect Cost Revenue-Federal	44,500	91,107	46,607
Medicaid	339,000	221,254	(117,746)
Athletic Fund Revenue	109,800	108,900	(900)
SUBTOTAL-GENERAL FUNDS	56,865,629	61,962,302	5,096,673
FOOD SERVICE FUND	3,685,533	3,554,761	(130,772)
DEBT SERVICE FUND	11,470,000	16,656,952	5,186,952
GRAND TOTAL	72,021,162	82,174,015	10,152,853

Budget Board Summary By Fund/Function
TERRELL ISD
Expenditure Report By Function / Major Object
Using NY Approved

Func	Description	Payroll Costs 6100	Contracted Services 6200	Supplies & Materials 6300	Other Oper Expenses 6400	Debt Service 6500	Capital Outlay 6600	Other Uses 8900	Total
199/6	GENERAL OPERATING FUND								
00	Not Defined	-	-	-	-	-	-	200,000	200,000
11	Instruction	30,869,141	755,668	1,444,021	181,150	-	40,000	-	33,289,980
12	Instruct Support	403,234	5,669	33,723	2,883	-	-	-	445,509
13	Curriculum	982,185	32,945	24,411	77,717	-	-	-	1,117,258
21	Instructional Leadership	1,129,012	94,250	101,497	65,142	-	-	-	1,389,901
23	School Leadership	3,648,427	19,755	36,173	53,625	-	-	-	3,757,980
31	Guidance, Counseling	1,605,488	96,490	73,045	22,429	-	-	-	1,797,452
32	Social Work Services	307,767	4,500	11,868	6,132	-	-	-	330,267
33	Health Services	777,417	32,700	15,500	3,900	-	-	-	829,517
34	Student Transportation	23,000	2,850,514	293,388	10	-	-	-	3,166,912
35	Food Services	17,228	-	-	2,850	-	-	-	20,078
36	Extracurricular	1,176,456	225,510	278,669	310,758	-	-	-	1,991,393
41	General Administration	2,746,692	342,009	253,745	280,005	-	-	-	3,622,451
51	Facilities Maintenance	1,274,231	4,579,355	542,663	660,238	-	170,000	-	7,226,487
52	Security & Monitor	920,432	219,590	121,415	45,600	-	-	-	1,307,037
53	Data Processing	1,028,261	254,600	121,950	23,650	-	-	-	1,428,461
61	Community Services	444,890	55,900	48,300	180,150	-	-	-	729,240
71	Debt Service	-	-	-	-	1,089,320	-	-	1,089,320
81	Facilities Acquisition & Con	-	-	-	-	-	-	-	-
99	Other	-	362,000	-	-	-	-	-	362,000
Totals 199/6		47,353,861	9,931,455	3,400,368	1,916,239	1,089,320	210,000	200,000	64,101,243

Budget Board Summary By Fund/Function
TERRELL ISD
Expenditure Report By Function / Major Object
Using NY Approved

Func	Description	Payroll Costs 6100	Contracted Services 6200	Supplies & Materials 6300	Other Oper Expenses 6400	Debt Service 6500	Capital Outlay 6600	Other Uses 8900	Total
240/6	CHILD NUTRITION FUND								
35	Food Services	1,402,166	79,600	2,066,486	25,850	-	35,000		3,609,102
51	Facilities Maintenance	-	88,800	-	-	-	-		88,800
Totals 240/6		1,402,166	168,400	2,066,486	25,850	-	35,000	-	3,697,902

Budget Board Summary By Fund/Function
TERRELL ISD
Expenditure Report By Function / Major Object
Using NY Approved

Func	Description	Payroll Costs 6100	Contracted Services 6200	Supplies & Materials 6300	Other Oper Expenses 6400	Debt Service 6500	Capital Outlay 6600	Other Uses 8900	Total
511/6	DEBT SERVICE FUND								
71	Debt Service	-	-	-	-	17,526,844	-	-	17,526,844
Totals 511/6		-	-	-	-	17,526,844	-	-	17,526,844

Board Adopted Funds

199	GENERAL OPERATING FUND
240	SCHOOL NUTRITION FUND
511	DEBT SERVICE FUND

Board Approved Summary

Funds 199, 240 & 511

Fund	Revenues	Expenditures/ Other Uses	Net Change in Fund Balances
General Fund	\$ 61,962,302	\$ 64,101,243	\$ (2,138,941)
School Nutrition Fund	\$ 3,554,761	\$ 3,697,902	\$ (143,141)
Debt Service Fund	\$ 16,656,952	\$ 17,526,844	\$ (869,892)
Totals	\$ 82,174,015	\$ 85,325,989	\$ (3,151,974)

Terrell ISD
Proposed Budget 2025-2026
08/26/2025 Regular Board Meeting

	<u>Adopted Budget</u>
General Funds	
<u>Revenues:</u>	
5700 LOCAL REVENUES	28,822,178
5800 STATE REVENUES	32,827,763
5900 FEDERAL REVENUES	312,361
TOTAL REVENUES	<u>61,962,302</u>
<u>Expenditures:</u>	
11 INSTRUCTION	33,289,980
12 INSTRUCTIONAL RESOURCES & MEDIA	445,509
13 CURRICULUM / STAFF DEVELOPMENT	1,117,258
21 INSTRUCTIONAL LEADERSHIP	1,389,901
23 SCHOOL LEADERSHIP	3,757,980
31 GUIDANCE, COUNSELING & EVAL. SVCS.	1,797,452
32 SOCIAL WORK SERVICES	330,267
33 HEALTH SERVICES	829,517
34 STUDENT TRANSPORTATION	3,166,912
35 FOOD SERVICES	20,078
36 CO-CURRICULAR / EXTRA CURRICULAR	1,991,393
41 GENERAL ADMINISTRATION	3,622,451
51 PLANT MAINTENANCE & OPERATION	7,226,487
52 SECURITY & MONITORING SERVICE	1,307,037
53 DATA PROCESSING	1,428,461
61 COMMUNITY SERVICES	729,240
71 DEBT SERVICE	1,089,320
81 FACILITIES ACQUISITION & CONSTR.	-
91 CONTRACTED INSTRUCTIONAL SVCS.	-
92 INCREMENTAL CHAPTER 41 COSTS	-
95 PMTS. TO JUVENILE JUSTICE ALT-ED	-
97 TAX INCREMENT FINANCING ZONE	-
99 OTHER INTERGOVERNMENTAL CHARGES	362,000
TOTAL EXPENDITURES	<u>63,901,243</u>
<u>Other Sources:</u>	
7911 Other Resources - Sale of bonds	-
7912 Sale of Property	-
7915 TRANSFERS IN	-
TOTAL OTHER SOURCES	<u>-</u>
<u>Other Uses</u>	
8911 TRANSFERS OUT	200,000
8949 Other Uses - Payment to escrow/refunding fund	-
TOTAL OTHER USES	<u>200,000</u>
Budgeted Change in Fund Balance	<u><u>(2,138,941)</u></u>

Terrell ISD
Proposed Budget 2025-2026
08/26/2025 Regular Board Meeting

	<u>Adopted Budget</u>
Food Service Fund	
<u>Revenues:</u>	
5700 LOCAL REVENUES	539,911
5800 STATE REVENUES	14,500
5900 FEDERAL REVENUES	3,000,350
TOTAL REVENUES	<u>3,554,761</u>
<u>Expenditures:</u>	
35 FOOD SERVICES	3,609,102
51 FACILITIES ACQUISITION & CONSTR.	88,800
TOTAL EXPENDITURES	<u>3,697,902</u>
<u>Other Sources:</u>	
7912 EXTRAORDINARY ITEM	-
7915 TRANSFERS IN	-
TOTAL OTHER SOURCES	<u>-</u>
<u>Other Uses</u>	
8911 TRANSFERS OUT	-
TOTAL OTHER USES	<u>-</u>
Budgeted Change in Fund Balance	<u><u>(143,141)</u></u>

Debt Service Funds	
<u>Revenues:</u>	
5700 LOCAL REVENUES	15,083,702
5800 STATE REVENUES	1,573,250
TOTAL REVENUES	<u>16,656,952</u>
<u>Expenditures:</u>	
71 DEBT SERVICE	17,526,844
TOTAL EXPENDITURES	<u>17,526,844</u>
<u>Other Sources:</u>	
7901 REFUNDING OF BONDS	-
7911 SALE OF BONDS	-
7915 TRANSFERS IN	-
7916 PREMIUM OR DISCOUNT ON BONDS	-
TOTAL OTHER SOURCES	<u>-</u>
<u>Other Uses</u>	
8949 OTHER USES	-
TOTAL OTHER USES	<u>-</u>
Budgeted Change in Fund Balance	<u><u>(869,892)</u></u>

BUDGET Comparison

FY 2025-2026

FY 2024-2025

Revenue Summary

Funds 199, 240 & 511

Budget Comparison

Fund	2024-2025	2025-2026	DIFF	% DIFF
General Fund	\$ 56,865,629	\$ 61,962,302	\$ 5,096,673	8.96%
School Nutrition Fund	\$ 3,685,533	\$ 3,554,761	\$ (130,772)	-3.55%
Debt Service Fund	\$ 11,470,000	\$ 16,656,952	\$ 5,186,952	45.22%
Totals	\$ 72,021,162	\$ 82,174,015	\$ 10,152,853	14.10%

Expenditure/Other Uses Summary

Funds 199, 240 & 511

Budget Comparison

Fund	2024-2025	2025-2026	DIFF	% DIFF
General Fund	\$ 60,114,502	\$ 64,101,243	\$ 3,986,741	6.632%
School Nutrition Fund	\$ 4,313,717	\$ 3,697,902	\$ (615,815)	-14.276%
Debt Service Fund	\$ 11,470,000	\$ 17,526,844	\$ 6,056,844	52.806%
Totals	\$ 75,898,219	\$ 85,325,989	\$ 9,427,770	12.422%

**Budget Board Summary By Fund/Function
TERRELL ISD**

**Difference Expenditure Report By Function / Major Object
Using TY Original Budget and NY Approved**

Func	Description	Payroll Costs 6100	Contracted Services 6200	Supplies & Materials 6300	Other Oper Expenses 6400	Debt Service 6500	Capital Outlay 6600	Other Uses 8900	Total
11	Instruction								
	TY Original Budget	27,938,687	1,350,546	1,319,741	186,265	-	-	-	30,795,239
	NY Approved	30,869,141	755,668	1,444,021	181,150	-	40,000	-	33,289,980
	Difference	(2,930,454)	594,878	(124,280)	5,115	-	(40,000)	-	(2,494,741)
12	Instructional Recourses & Medi								
	TY Original Budget	404,577	9,419	31,673	2,883	-	-	-	448,552
	NY Approved	403,234	5,669	33,723	2,883	-	-	-	445,509
	Difference	1,343	3,750	(2,050)	-	-	-	-	3,043
13	Curriculum Development & Inst								
	TY Original Budget	785,463	35,750	23,310	82,588	-	-	-	927,111
	NY Approved	982,185	32,945	24,411	77,717	-	-	-	1,117,258
	Difference	(196,722)	2,805	(1,101)	4,871	-	-	-	(190,147)
21	Instructional Leadership								
	TY Original Budget	1,122,841	80,250	55,697	46,890	-	-	-	1,305,678
	NY Approved	1,129,012	94,250	101,497	65,142	-	-	-	1,389,901
	Difference	(6,171)	(14,000)	(45,800)	(18,252)	-	-	-	(84,223)
23	School Leadership								
	TY Original Budget	3,572,732	29,155	36,423	52,897	-	-	-	3,691,207
	NY Approved	3,648,427	19,755	36,173	53,625	-	-	-	3,757,980
	Difference	(75,695)	9,400	250	(728)	-	-	-	(66,773)
31	Guidance, Counseling & Evaluat								
	TY Original Budget	1,596,636	91,740	67,475	22,680	-	-	-	1,778,531
	NY Approved	1,605,488	96,490	73,045	22,429	-	-	-	1,797,452
	Difference	(8,852)	(4,750)	(5,570)	251	-	-	-	(18,921)
32	Social Work Services								
	TY Original Budget	241,760	4,000	12,368	6,132	-	-	-	264,260
	NY Approved	307,767	4,500	11,868	6,132	-	-	-	330,267
	Difference	(66,007)	(500)	500	-	-	-	-	(66,007)
33	Health Services								
	TY Original Budget	771,364	38,700	15,500	3,900	-	-	-	829,464
	NY Approved	777,417	32,700	15,500	3,900	-	-	-	829,517
	Difference	(6,053)	6,000	-	-	-	-	-	(53)
34	Student Pupil Transportation								
	TY Original Budget	15,000	2,791,252	293,300	10	-	-	-	3,099,562
	NY Approved	23,000	2,850,514	293,388	10	-	-	-	3,166,912
	Difference	(8,000)	(59,262)	(88)	-	-	-	-	(67,350)
35	Food Services								
	TY Original Budget	1,399,129	101,056	2,690,263	33,163	-	124,298	-	4,347,909
	NY Approved	1,419,394	79,600	2,066,486	28,700	-	35,000	-	3,629,180
	Difference	(20,265)	21,456	623,777	4,463	-	89,298	-	718,729
36	Extracurricular Activities								
	TY Original Budget	870,283	220,310	266,669	312,308	-	20,000	-	1,689,570
	NY Approved	1,176,456	225,510	278,669	310,758	-	-	-	1,991,393
	Difference	(306,173)	(5,200)	(12,000)	1,550	-	20,000	-	(301,823)

**Budget Board Summary By Fund/Function
TERRELL ISD**

**Difference Expenditure Report By Function / Major Object
Using TY Original Budget and NY Approved**

Func	Description	Payroll Costs 6100	Contracted Services 6200	Supplies & Materials 6300	Other Oper Expenses 6400	Debt Service 6500	Capital Outlay 6600	Other Uses 8900	Total
41	General Administration								
	TY Original Budget	2,576,790	441,004	190,600	312,370	-	-	-	3,520,764
	NY Approved	2,746,692	342,009	253,745	280,005	-	-	-	3,622,451
	Difference	(169,902)	98,995	(63,145)	32,365	-	-	-	(101,687)
51	Facilities Maintenance & Opera								
	TY Original Budget	1,224,956	4,250,006	645,963	483,409	-	185,000	-	6,789,334
	NY Approved	1,274,231	4,668,155	542,663	660,238	-	170,000	-	7,315,287
	Difference	(49,275)	(418,149)	103,300	(176,829)	-	15,000	-	(525,953)
52	Security & Monitoring Services								
	TY Original Budget	989,057	279,590	86,185	45,600	-	-	-	1,400,432
	NY Approved	920,432	219,590	121,415	45,600	-	-	-	1,307,037
	Difference	68,625	60,000	(35,230)	-	-	-	-	93,395
53	Data Processing Services								
	TY Original Budget	1,008,388	218,450	165,450	37,650	-	-	-	1,429,938
	NY Approved	1,028,261	254,600	121,950	23,650	-	-	-	1,428,461
	Difference	(19,873)	(36,150)	43,500	14,000	-	-	-	1,477
61	Community Services								
	TY Original Budget	337,626	81,500	63,800	133,650	-	-	-	616,576
	NY Approved	444,890	55,900	48,300	180,150	-	-	-	729,240
	Difference	(107,264)	25,600	15,500	(46,500)	-	-	-	(112,664)
71	Debt Service								
	TY Original Budget	-	-	-	-	12,404,092	-	-	12,404,092
	NY Approved	-	-	-	-	18,616,164	-	-	18,616,164
	Difference	-	-	-	-	(6,212,072)	-	-	(6,212,072)
81	Facilities Acquisition & Construction								
	TY Original Budget	-	-	-	-	-	-	-	-
	NY Approved	-	-	-	-	-	-	-	-
	Difference	-	-	-	-	-	-	-	-
99	Other Intergovernmental Charg								
	TY Original Budget	-	360,000	-	-	-	-	-	360,000
	NY Approved	-	362,000	-	-	-	-	-	362,000
	Difference	-	(2,000)	-	-	-	-	-	(2,000)
Sub Totals									
	TY Original Budget	44,855,289	10,382,728	5,964,417	1,762,395	12,404,092	329,298	-	75,698,219
	NY Approved	48,756,027	10,099,855	5,466,854	1,942,089	18,616,164	245,000	-	85,125,989
	Difference	(3,900,738)	282,873	497,563	(179,694)	(6,212,072)	84,298	-	(9,427,770)
00	Other Uses								
	TY Original Budget	-	-	-	-	-	-	200,000	200,000
	NY Approved	-	-	-	-	-	-	200,000	200,000
	Difference	-	-	-	-	-	-	-	-
Final Totals									
	TY Original Budget	44,855,289	10,382,728	5,964,417	1,762,395	12,404,092	329,298	200,000	75,898,219
	NY Approved	48,756,027	10,099,855	5,466,854	1,942,089	18,616,164	245,000	200,000	85,325,989
	Difference	(3,900,738)	282,873	497,563	(179,694)	(6,212,072)	84,298	-	(9,427,770)

Budget Summary Report for TERRELL ISD

2024 - 2025 Actual Budget				2025 - 2026 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures			Aggregate Expenditures	Per Pupil Expenditures
Instruction				Instruction			
11	Instruction	\$31,087,385	\$5,870	11	Instruction	\$33,289,980	\$6,238
12	Instructional Resources, Media Services	\$448,552	\$85	12	Instructional Resources, Media Services	\$445,509	\$83
13	Curriculum Development & Staff Development	\$884,298	\$167	13	Curriculum Development & Staff Development	\$1,117,258	\$209
95	Payment to Juvenile Justice AEP	\$0	\$0	95	Payment to Juvenile Justice AEP	\$0	\$0
	Total:	\$32,420,235	\$6,122		Total:	\$34,852,747	\$6,530
Instructional Support				Instructional Support			
21	Instructional Leadership	\$1,313,885	\$248	21	Instructional Leadership	\$1,389,901	\$260
23	School Leadership	\$3,688,301	\$696	23	School Leadership	\$3,757,980	\$704
31	Guidance & Counseling, Evaluation	\$1,963,178	\$371	31	Guidance & Counseling, Evaluation	\$1,797,452	\$337
32	Social Work Services	\$264,260	\$50	32	Social Work Services	\$330,267	\$62
33	Health Services	\$829,464	\$157	33	Health Services	\$829,517	\$155
36	Co-curricular/ Extra-curricular Activities	\$1,681,887	\$318	36	Co-curricular/ Extra-curricular Activities	\$1,991,393	\$373
	Total:	\$9,740,975	\$1,839		Total:	\$10,096,510	\$1,892
							\$0
Central Administration				Central Administration			
41	General Administration	\$3,509,115	\$663	41	General Administration	\$3,607,992	\$676
41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$7,500	\$1	41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$8,300	\$2
41	Expenditures for "directly or indirectly influencing or attempty to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$4,149	\$1	41	Expenditures for "directly or indirectly influencing or attempty to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$6,159	\$1
	Total:	\$3,520,764	\$665		Total:	\$3,622,451	\$679
District Operations				District Operations			
51	Plant Maintenance & Operations	\$6,813,084	\$1,286	51	Plant Maintenance & Operations	\$7,315,287	\$1,371
52	Security and Monitoring	\$1,400,432	\$264	52	Security and Monitoring	\$1,307,037	\$245
53	Data Processing	\$1,429,938	\$270	53	Data Processing	\$1,428,461	\$268
34	Student Transportation	\$3,354,562	\$633	34	Student Transportation	\$3,166,912	\$593
35	Food Services	\$4,384,006	\$828	35	Food Services	\$3,629,180	\$680
	Total:	\$17,382,022	\$3,282		Total:	\$16,846,877	\$3,157
Debt Service				Debt Service			
71	Debt Service	\$12,404,092	\$2,342	71	Debt Service	\$18,616,164	\$3,488
Other				Other			
81	Community Service	\$615,076	\$116	81	Community Service	\$729,240	\$137
81	Facilities Acquisition and Construction	\$0	\$0	81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public schools	\$0	\$0	91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0	92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0	93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$0	\$0	97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$360,000	\$68	99	Inter-government charges not Defined in Other codes	\$362,000	\$68
	Total:	\$975,076	\$184		Total:	\$1,091,240	\$204
	Grand Total:	\$76,443,164			Grand Total:	\$85,125,989	

Difference \$8,682,825
Percent Change 11.36%

Tax Rate Worksheets

2025 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Terrell ISD

School District's Name

Phone (area code and number)

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 Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only**. School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI 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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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	\$ 3,651,571,686
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 294,293,544
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,357,278,142
4.	Prior year total adopted tax rate.	\$ 1.055200 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values: \$ 32,731,077 B. Prior year values resulting from final court decisions: - \$ 29,626,713 C. Prior year value loss. Subtract B from A. ³	\$ 3,104,364
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 3,104,364
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,360,382,506

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)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
9.	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value. <p>A. Absolute exemptions. Use prior year market value: \$ 1,250,193</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: .. + \$ 42,248,731</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 43,498,924
11.	Prior year 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 the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. <p>A. Prior year market value. \$ 3,012,238</p> <p>B. Current year productivity or special appraised value: - \$ 20,872</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 2,991,366
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 46,490,290
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 3,313,892,216
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 34,968,190
15.	Taxes refunded for years preceding prior year. Enter the amount of taxes refunded by the district for tax years preceding the prior year. 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁸	\$ 314,032
16.	Adjusted prior year 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 the prior year from the result.	\$ 35,282,222
17.	Total current year taxable value on the current year 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 <p>A. Certified values.¹¹ \$ 3,860,354,584</p> <p>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</p> <p>C. Total current year value. Subtract B from A.</p>	\$ 3,860,354,584
18.	Total value of properties under protest or not included on certified appraisal roll. ¹² <p>A. Current year 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 \$ 80,293,732</p> <p>B. Current year 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 + \$ 86,027,157</p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ 166,320,889

⁵ Tex. Tax Code §26.012(15)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 §526.012 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)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$ 193,117,639
20.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁶ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁷ If completing this section, the taxing unit must include supporting documentation in Section 6. ¹⁸ Taxing units that are not affected, enter 0.	\$ 0
21.	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20. ¹⁹	\$ 3,833,557,834
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 98,724,384
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year, and be located in a new improvement.	\$ 97,578,874
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 196,303,258
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 3,637,254,576
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ 0.970023 /\$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.²⁰

- 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.²¹
- Enrichment Tax Rate:**²² 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.²³
- 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.²⁴

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.²⁵ 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*.²⁶ Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
27.	Current year 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. ²⁷	\$ 0.593200 /\$100

¹⁵ Tex. Tax Code §26.012(6)(B)

¹⁶ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)

¹⁷ Tex. Tax Code §26.012(1-a)

¹⁸ Tex. Tax Code §26.04(d-3)

¹⁹ Tex. Tax Code §26.012(6)

²⁰ Tex. Tax Code §26.08(n)

²¹ Tex. Edu. Code §48.2551(a)(3)

²² Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²³ Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)

²⁴ Tex. Edu. Code §45.0021(a)

²⁵ Tex. Edu. Code §11.184(b)

²⁶ Tex. Edu. Code §11.184(b-1)

²⁷ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Current year enrichment tax rate. Enter the greater of A and B. ²⁸ A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) \$ 0.138300 /\$100 B. \$0.05 per \$100 of taxable value \$ 0.050000 /\$100	\$ 0.138300 /\$100
29.	Current year maintenance and operations (M&O) tax rate. Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁹	\$ 0.731500 /\$100
30.	Total current year 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. ³⁰ Enter debt amount: \$ 17,056,246 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 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 D. Adjust debt: Subtract B and C from A.	\$ 17,056,246
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³¹	\$ 0
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ 17,056,246
33.	Current year 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%. ³² A. Enter the current year anticipated collection rate certified by the collector. ³³ 94.51 % B. Enter the 2024 actual collection rate 98.28 % C. Enter the 2023 actual collection rate 94.51 % D. Enter the 2022 actual collection rate 103.89 %	94.51 %
34.	Current year debt adjusted for collections. Divide Line 32 by Line 33. 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 the current year to the result.	\$ 18,047,027
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,833,557,834
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.470764 /\$100
37.	Current year voter-approval tax rate. Add Lines 29 and 36. 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 29 and 36. ³⁴	\$ 1.202264 /\$100

²⁸ Tex. Tax Code §26.08(n)(2)²⁹ Tex. Edu. Code §45.003(d)³⁰ Tex. Tax Code §26.012(7)³¹ Tex. Tax Code §§26.012(10) and 26.04(b)³² Tex. Tax Code §§26.04(h), (h-1) and (h-2)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §26.08(g)

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
38.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁵ The school district shall provide its tax assessor with a copy of the letter. ³⁶	\$ 0
39.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,833,557,834
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$ 0.000000 /\$100
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	\$ 1.202264 /\$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. ³⁷ 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
42.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.055200 /\$100
43.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	\$ 0.000000 /\$100
45.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	\$ 1.202264 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 0.970023 /\$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate \$ 1.202264 /\$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 37

³⁵ Tex. Tax Code §26.045(d)

³⁶ Tex. Tax Code §26.045(i)

³⁷ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 7: 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. ¹⁹

print
here

Teresa Floyd
Printed Name of School District Representative

sign
here

Teresa Floyd
School District Representative

Date

8/5/25

¹⁹ Tex. Tax Code §26.04(c)

