Terrell Independent School District

BUDGET

2026-2027

terrellisd.org
972-563-7504
700 N Catherine St.
Terrell, Texas 75160

Board Approved:
August 27, 2026

OFFICIAL BUDGET ASSUMPTIONS

Revenue

The Maintenance and Operations (M&O) tax rate will reduce to $0.7288 per $100 of taxable value. The maximum compressed rate for TISD set by the State is $.5905. 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 $1.1278.

The total certified net taxable value from Kaufman and Hunt County Appraisal Districts is $4,039,898,452 which is an increase of $115,833,365. The net taxble value is used by the State to set the MCR. These numbers include properties under ARB review for purposes of establishing the MCR.

Current tax levy is based on a collection rate of 96.5%.

State revenue is based on an Average Daily Attendance (ADA) of 4,718, an increase of 85 over the prior year actual ADA.

Expenditures

A 2.0% of pay range midpoint general pay increase is reflected in the proposed budget for administrative professional paygrades. A 2.5% 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 2026-2027 to reflect the $62,400 beginning teacher salary. In addition, a one-time recruitment and retention payment was approved for qualified teachers (see Compensation Plan) for an estimated budget of $885,000.

2026 TAX RATE

	2025 Tax Rate	2026 Tax Rate
Maintenance and Operations	0.7315	0.7288
Debt Service	0.3990	0.3990
Total	1.1305	1.1278
Freeze Adj Taxable Value/Kaufman County	3,504,138,174	3,697,879,454
Freeze Adj Taxable Value/Hunt County	118,755,586	125,513,074
Total Freeze Adj Taxable Value	3,622,893,760	3,823,392,528
Current Levy	40,956,814	43,120,221
Frozen Levy/Kaufman County	965,063	592,798
Frozen Levy/Hunt County	125,557	88,503
Total	42,047,434	43,801,522
96.6/96.5% Collection Rate	40,617,821	42,268,469
M & O Current Year Levy Estimated	26,282,120	27,314,471
Debt Serv Current Year Levy Estimated	14,335,702	14,953,998
Total	40,617,821	42,268,469

TAX RATES

Fiscal Year/Tax Year	**M&O**	**I&S**	**TOTAL**
2026-27/2026	0.7288	0.3990	1.12780
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

OFFICIAL BUDGET ADOPTION
REVENUE/OTHER RESOURCES

ACCOUNT DESCRIPTION	OFFICIAL 2025-26 BUDGET	OFFICIAL 2026-27 BUDGET	DIFFERENCE
Levy - Current and Delinquent	26,842,120	27,780,857	938,737
Penalty and Interest	300,000	400,000	100,000
PreK Tuition	60,000	-	(60,000)
Interest/Temporary Investments	1,434,158	1,342,500	(91,658)
Rental - District	12,000	25,000	13,000
Rental - PAC	15,000	23,500	8,500
State - Other	-	-	-
Misc Revenue	50,000	18,500	(31,500)
State Available and Foundation	30,091,907	29,931,361	(160,546)
State TRS On-Behalf Benefits	2,735,856	2,796,896	61,040
Indirect Cost Revenue-Federal	91,107	121,967	30,860
Medicaid	221,254	375,750	154,496
Athletic Fund Revenue	108,900	108,500	(400)
SUBTOTAL-GENERAL FUNDS	**61,962,302**	**62,924,831**	**962,529**
FOOD SERVICE FUND	**3,554,761**	**3,231,441**	**(323,320)**
DEBT SERVICE FUND	**16,656,952**	**17,800,967**	**1,144,015**
GRAND TOTAL	**82,174,015**	**83,957,239**	**1,783,224**

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
199/7	**GENERAL OPERATING FUND**								
00	Not Defined	-	-	-	-	-	-	240,000	240,000
11	Instruction	33,024,708	647,766	1,375,055	268,905	-	-	-	35,316,434
12	Instruct Support	407,541	2,300	31,458	1,366	-	-	-	442,665
13	Curriculum	1,638,709	30,850	15,856	74,924	-	-	-	1,760,339
21	Instructional Leadership	652,310	62,000	85,150	90,563	-	-	-	890,023
23	School Leadership	3,628,721	52,267	48,872	54,327	-	-	-	3,784,187
31	Guidance, Counseling	1,582,960	189,865	53,257	21,205	-	-	-	1,847,287
32	Social Work Services	310,970	8,700	6,608	5,031	-	-	-	331,309
33	Health Services	760,588	15,900	8,800	2,939	-	-	-	788,227
34	Student Transportation	23,000	2,874,514	293,500	22	-	-	-	3,191,036
35	Food Services	14,501	-	15,000	2,850	-	-	-	32,351
36	Extracurricular	868,974	211,228	309,980	387,538	-	-	-	1,777,720
41	General Administration	3,097,132	388,434	213,125	287,615	-	-	-	3,986,306
51	Facilities Maintenance	1,282,164	4,653,558	526,400	686,899	-	143,300	-	7,292,321
52	Security & Monitor	783,641	300,275	226,561	39,231	-	-	-	1,349,708
53	Data Processing	1,071,771	248,545	141,200	32,927	-	36,935	-	1,531,378
61	Community Services	390,479	66,500	51,800	166,673	-	-	-	675,452
71	Debt Service	-	-	-	-	1,100,277	-	-	1,100,277
81	Facilities Acquisition & Con	-	-	-	-		-		-
99	Other	-	409,456	-	-	-	-	-	409,456
Totals 199/7		49,538,169	10,162,158	3,402,622	2,123,015	1,100,277	180,235	240,000	66,746,476

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
240/7	**CHILD NUTRITION FUND**								
35	Food Services	1,573,446	63,800	1,824,289	20,750	-	37,000		3,519,285
51	Facilities Maintenance	-	93,217	-	-	-	-		93,217
Totals 240/7		1,573,446	157,017	1,824,289	20,750	-	37,000	-	3,612,502

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
511/7	**DEBT SERVICE FUND**								
71	Debt Service	-	-	-	-	18,069,787	-	-	18,069,787
Totals 511/7		-	-	-	-	18,069,787	-	-	18,069,787

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	$ 62,924,831	$ 66,746,476	$ (3,821,645)
School Nutrition Fund	$ 3,231,441	$ 3,612,502	$ (381,061)
Debt Service Fund	$ 17,800,967	$ 18,069,787	$ (268,820)
Totals	**$ 83,957,239**	**$ 88,428,765**	**$ (4,471,526)**

Terrell ISD

Proposed Budget 2026-2027

08/27/2026 Regular Board Meeting

		Proposed Budget
	General Funds	
	Revenues:	
5700	LOCAL REVENUES	29,698,857
5800	STATE REVENUES	32,728,257
5900	FEDERAL REVENUES	497,717
	TOTAL REVENUES	62,924,831
	Expenditures:	
11	INSTRUCTION	35,316,434
12	INSTRUCTIONAL RESOURCES & MEDIA	442,665
13	CURRICULUM / STAFF DEVELOPMENT	1,760,339
21	INSTRUCTIONAL LEADERSHIP	890,023
23	SCHOOL LEADERSHIP	3,784,187
31	GUIDANCE, COUNSELING & EVAL. SVCS.	1,847,287
32	SOCIAL WORK SERVICES	331,309
33	HEALTH SERVICES	788,227
34	STUDENT TRANSPORTATION	3,191,036
35	FOOD SERVICES	32,351
36	CO-CURRICULAR / EXTRA CURRICULAR	1,777,720
41	GENERAL ADMINISTRATION	3,986,306
51	PLANT MAINTENANCE & OPERATION	7,292,321
52	SECURITY & MONITORING SERVICE	1,349,708
53	DATA PROCESSING	1,531,378
61	COMMUNITY SERVICES	675,452
71	DEBT SERVICE	1,100,277
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 INTERGOVERMENTAL CHARGES	409,456
	TOTAL EXPENDITURES	66,506,476
	Other Sources:	
7911	Other Resources - Sale of bonds	-
7912	Sale of Property	-
7915	TRANSFERS IN	-
	TOTAL OTHER SOURCES	-
	Other Uses	
8911	TRANSFERS OUT	240,000
8949	Other Uses - Payment to escrow/refunding fund	-
	TOTAL OTHER USES	240,000
	Budgeted Change in Fund Balance	(3,821,645)

Terrell ISD
Proposed Budget 2026-2027
08/27/2026 Regular Board Meeting

		Proposed Budget
	Food Service Fund	
	Revenues:	
5700	LOCAL REVENUES	387,598
5800	STATE REVENUES	12,500
5900	FEDERAL REVENUES	2,831,343
	TOTAL REVENUES	3,231,441
	Expenditures:	
35	FOOD SERVICES	3,519,285
51	FACILITIES ACQUISITION & CONSTR.	93,217
	TOTAL EXPENDITURES	3,612,502
	Other Sources:	
7912	EXTRAORDINARY ITEM	-
7915	TRANSFERS IN	-
	TOTAL OTHER SOURCES	-
	Other Uses	
8911	TRANSFERS OUT	-
	TOTAL OTHER USES	-
	Budgeted Change in Fund Balance	(381,061)
	Debt Service Funds	
	Revenues:	
5700	LOCAL REVENUES	15,935,571
5800	STATE REVENUES	1,865,396
	TOTAL REVENUES	17,800,967
	Expenditures:	
71	DEBT SERVICE	18,069,787
	TOTAL EXPENDITURES	18,069,787
	Other Sources:	
7901	REFUNDING OF BONDS	-
7911	SALE OF BONDS	-
7915	TRANSFERS IN	-
7916	PREMIUM OR DISCOUNT ON BONDS	-
	TOTAL OTHER SOURCES	-
	Other Uses	
8949	OTHER USES	-
	TOTAL OTHER USES	-
	Budgeted Change in Fund Balance	(268,820)

BUDGET Comparison

FY 2026-2027

FY 2025-2026

Revenue Summary
Funds 199, 240 & 511
Budget Comparison

Fund	2025-2026	2026-2027	DIFF	% DIFF
General Fund	$ 61,962,302	$ 62,924,831	$ 962,529	1.55%
School Nutrition Fund	$ 3,554,761	$ 3,231,441	$ (323,320)	-9.10%
Debt Service Fund	$ 16,656,952	$ 17,800,967	$ 1,144,015	6.87%
Totals	**$ 82,174,015**	**$ 83,957,239**	**$ 1,783,224**	**2.17%**

Expenditure/Other Uses Summary
Funds 199, 240 & 511
Budget Comparison

Fund	2025-2026	2026-2027	DIFF	% DIFF
General Fund	$ 64,101,243	$ 66,746,476	$ 2,645,233	4.127%
School Nutrition Fund	$ 3,697,902	$ 3,612,502	$ (85,400)	-2.309%
Debt Service Fund	$ 17,526,844	$ 18,069,787	$ 542,943	3.098%
Totals	**$ 85,325,989**	**$ 88,428,765**	**$ 3,102,776**	**3.636%**

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	30,869,141	755,668	1,444,021	181,150	-	40,000	-	33,289,980
	NY Approved	33,024,708	647,766	1,375,055	268,905	-	-	-	35,316,434
	Difference	(2,155,567)	107,902	68,966	(87,755)	-	40,000	-	(2,026,454)
12	Instructional Recourses & Medi								
	TY Original Budget	403,234	5,669	33,723	2,883	-	-	-	445,509
	NY Approved	407,541	2,300	31,458	1,366	-	-	-	442,665
	Difference	(4,307)	3,369	2,265	1,517	-	-	-	2,844
13	Curriculum Development & Inst								
	TY Original Budget	982,185	32,945	24,411	77,717	-	-	-	1,117,258
	NY Approved	1,638,709	30,850	15,856	74,924	-	-	-	1,760,339
	Difference	(656,524)	2,095	8,555	2,793	-	-	-	(643,081)
21	Instructional Leadership								
	TY Original Budget	1,129,012	94,250	101,497	65,142	-	-	-	1,389,901
	NY Approved	652,310	62,000	85,150	90,563	-	-	-	890,023
	Difference	476,702	32,250	16,347	(25,421)	-	-	-	499,878
23	School Leadership								
	TY Original Budget	3,648,427	19,755	36,173	53,625	-	-	-	3,757,980
	NY Approved	3,628,721	52,267	48,872	54,327	-	-	-	3,784,187
	Difference	19,706	(32,512)	(12,699)	(702)	-	-	-	(26,207)
31	Guidance, Counseling & Evaluat								
	TY Original Budget	1,605,488	96,490	73,045	22,429	-	-	-	1,797,452
	NY Approved	1,582,960	189,865	53,257	21,205	-	-	-	1,847,287
	Difference	22,528	(93,375)	19,788	1,224	-	-	-	(49,835)
32	Social Work Services								
	TY Original Budget	307,767	4,500	11,868	6,132	-	-	-	330,267
	NY Approved	310,970	8,700	6,608	5,031	-	-	-	331,309
	Difference	(3,203)	(4,200)	5,260	1,101	-	-	-	(1,042)
33	Health Services								
	TY Original Budget	777,417	32,700	15,500	3,900	-	-	-	829,517
	NY Approved	760,588	15,900	8,800	2,939	-	-	-	788,227
	Difference	16,829	16,800	6,700	961	-	-	-	41,290
34	Student Pupil Transportation								
	TY Original Budget	23,000	2,850,514	293,388	10	-	-	-	3,166,912
	NY Approved	23,000	2,874,514	293,500	22	-	-	-	3,191,036
	Difference	-	(24,000)	(112)	(12)	-	-	-	(24,124)
35	Food Services								
	TY Original Budget	1,419,394	79,600	2,066,486	28,700	-	35,000	-	3,629,180
	NY Approved	1,587,947	63,800	1,839,289	23,600	-	37,000	-	3,551,636
	Difference	(168,553)	15,800	227,197	5,100	-	(2,000)	-	77,544
36	Extracurricular Activities								
	TY Original Budget	1,176,456	225,510	278,669	310,758	-	-	-	1,991,393
	NY Approved	868,974	211,228	309,980	387,538	-	-	-	1,777,720
	Difference	307,482	14,282	(31,311)	(76,780)	-	-	-	213,673

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	2,746,692	342,009	253,745	280,005	-	-	-	3,622,451
	NY Approved	3,097,132	388,434	213,125	287,615	-	-	-	3,986,306
	Difference	(350,440)	(46,425)	40,620	(7,610)	-	-	-	(363,855)
51	Facilities Maintenance & Opera								
	TY Original Budget	1,274,231	4,668,155	542,663	660,238	-	170,000	-	7,315,287
	NY Approved	1,282,164	4,746,775	526,400	686,899	-	143,300	-	7,385,538
	Difference	(7,933)	(78,620)	16,263	(26,661)	-	26,700	-	(70,251)
52	Security & Monitoring Services								
	TY Original Budget	920,432	219,590	121,415	45,600	-	-	-	1,307,037
	NY Approved	783,641	300,275	226,561	39,231	-	-	-	1,349,708
	Difference	136,791	(80,685)	(105,146)	6,369	-	-	-	(42,671)
53	Data Processing Services								
	TY Original Budget	1,028,261	254,600	121,950	23,650	-	-	-	1,428,461
	NY Approved	1,071,771	248,545	141,200	32,927	-	36,935	-	1,531,378
	Difference	(43,510)	6,055	(19,250)	(9,277)	-	(36,935)	-	(102,917)
61	Community Services								
	TY Original Budget	444,890	55,900	48,300	180,150	-	-	-	729,240
	NY Approved	390,479	66,500	51,800	166,673	-	-	-	675,452
	Difference	54,411	(10,600)	(3,500)	13,477	-	-	-	53,788
71	Debt Service								
	TY Original Budget	-	-	-	-	18,616,164	-	-	18,616,164
	NY Approved	-	-	-	-	19,170,064	-	-	19,170,064
	Difference	-	-	-	-	(553,900)	-	-	(553,900)
81	Facilities Acquisition & Construction								
	TY Original Budget	-	-	-	-	-	-	-	-
	NY Approved	-	-	-	-	-	-	-	-
	Difference	-	-	-	-	-	-	-	-
99	Other Intergovernmental Charg								
	TY Original Budget	-	362,000	-	-	-	-	-	362,000
	NY Approved	-	409,456	-	-	-	-	-	409,456
	Difference	-	(47,456)	-	-	-	-	-	(47,456)
Sub Totals									
	TY Original Budget	**48,756,027**	**10,099,855**	**5,466,854**	**1,942,089**	**18,616,164**	**245,000**	**-**	**85,125,989**
	NY Approved	51,111,615	10,319,175	5,226,911	2,143,765	19,170,064	217,235	-	**88,188,765**
	Difference	**(2,355,588)**	**(219,320)**	**239,943**	**(201,676)**	**(553,900)**	**27,765**	**-**	**(3,062,776)**
00	Other Uses								
	TY Original Budget	-	-	-	-	-	-	200,000	200,000
	NY Approved	-	-	-	-	-	-	240,000	240,000
	Difference	-	-	-	-	-	-	(40,000)	(40,000)
Final Totals									
	TY Original Budget	**48,756,027**	**10,099,855**	**5,466,854**	**1,942,089**	**18,616,164**	**245,000**	**200,000**	**85,325,989**
	NY Approved	**51,111,615**	**10,319,175**	**5,226,911**	**2,143,765**	**19,170,064**	**217,235**	**240,000**	**88,428,765**
	Difference	**(2,355,588)**	**(219,320)**	**239,943**	**(201,676)**	**(553,900)**	**27,765**	**(40,000)**	**(3,102,776)**

Budget Summary Report for TERRELL ISD

	2025 - 2026 Actual Budget					2026 - 2027 "Proposed" Budget		
		Aggregrate Expenditures	Per Pupil Expenditures				Aggregrate Expenditures	Per Pupil Expenditures
Instruction					Instruction			
11	Instruction	$34,064,105	$6,631		11	Instruction	$35,316,434	$6,735
12	Instructional Resources, Media Services	$438,509	$85		12	Instructional Resources, Media Services	$442,665	$84
13	Curriculum Development & Staff Development	$1,142,563	$222		13	Curriculum Development & Staff Development	$1,760,339	$336
95	Payment to Juvenile Justice AEP	$0	$0		95	Payment to Juvenile Justice AEP	$0	$0
	Total:	$35,645,177	$6,939			Total:	$37,519,438	$7,155
Instructional Support					Instructional Support			
21	Instructional Leadership	$1,421,139	$277		21	Instructional Leadership	$890,023	$170
23	School Leadership	$3,775,353	$735		23	School Leadership	$3,784,187	$722
31	Guidance & Counseling, Evaluation	$1,804,180	$351		31	Guidance & Counseling, Evaluation	$1,847,287	$352
32	Social Work Services	$330,267	$64		32	Social Work Services	$331,309	$63
33	Health Services	$829,517	$161		33	Health Services	$788,227	$150
36	Co-curricular/ Extra-curricular Activities	$2,002,193	$390		36	Co-curricular/ Extra-curricular Activities	$1,777,720	$339
	Total	$10,162,649	$1,978			Total	$9,418,753	$1,796
								$0
Central Administration					Central Administration			$0
41	General Administration	$3,761,736	$732		41	General Administration	$3,972,227	$757
41 Publish Required Notices	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	$7,920	$2		41 Publish Required Notices	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	$7,920	$2
41 Lobbying	Expenditures for "directly or indirectly influencing or attempy to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	$6,159	$1		41 Lobbying	Expenditures for "directly or indirectly influencing or attempy to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	$6,159	$1
	Total:	$3,775,815	$735			Total:	$3,986,306	$760
District Operations					District Operations			
51	Plant Maintenance & Operations	$7,318,810	$1,425		51	Plant Maintenance & Operations	$7,385,538	$1,408
52	Security and Monitoring	$1,307,037	$254		52	Security and Monitoring	$1,349,708	$257
53	Data Processing	$1,465,037	$285		53	Data Processing	$1,531,378	$292
34	Student Transportation	$3,166,912	$616		34	Student Transportation	$3,191,036	$609
35	Food Services	$3,665,277	$714		35	Food Services	$3,551,636	$677
	Total:	$16,923,073	$3,294			Total:	$17,009,296	$3,244
Debt Service					Debt Service			
71	Debt Service	$18,616,164	$3,624		71	Debt Service	$19,170,064	$3,656
Other					Other			
61	Community Service	$756,618	$147		61	Community Service	$675,452	$129
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	$362,000	$70		99	Inter-government charges not Defined in Other codes	$409,456	$78
	Total:	$1,118,618	$218			Total:	$1,084,908	$207
	Grand Total:	$86,241,496				Grand Total:	$88,188,765	

Difference	$1,947,269
Percent Change	2.26%

Tax Rate Worksheets

2026 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation. [1] Source materials must contain data for all worksheets used.

Insert hyperlink:

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). [2]	$ 3,852,481,766
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. [3]	$ 198,047,694
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 3,654,434,072
4.	**Prior year total adopted tax rate.**	$ 1.130500 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** **A. Original prior year ARB values:** .... $ 0 **B. Prior year values resulting from final court decisions:** .... – $ 0 **C. Prior year value loss.** Subtract B from A. [4]	$ 0

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. [5]	$ 0
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 3,654,434,072
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. [6]	$ 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. **A. Absolute exemptions.** Use prior year market value: .... $ 6,079,146 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value:..+ $ 101,096,368 **C. Value loss.** Add A and B. [7]	$ 107,175,514
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. **A. Prior year market value.** .... $ 2,831,615 **B. Current year productivity or special appraised value:** .... - $ 14,837 **C. Value loss.** Subtract B from A. [8]	$ 2,816,778
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 109,992,292
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 3,544,441,780
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 40,069,914
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. [9]	$ 267,450
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10] 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.	$ 40,337,364

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. [11] **A. Certified values.**[12] .... $ 4,039,898,452 **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 current year value.** Subtract B from A.	$ 4,039,898,452
18.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **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. [14] .... $ 3,286,351 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser givesschool districts a list of those taxable properties that the chief appraiser knows about but are not included in theappraisal roll certification. These properties are also not on the list of properties that are still under protest. On thislist 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. [15] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 3,286,351
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.[16]	$ 215,568,266
20.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[17] 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.[18] If completing this section, the taxing unit must include supporting documentation in Section 6.[19] 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.[20]	$ 3,827,616,537
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.	$ 0
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.	$ 136,661,307
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 136,661,307
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 3,690,955,230
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 1.092870 /$100

[11] Tex. Tax Code §§26.012 and 26.04(c-2)
[12] Tex. Tax Code §26.012(6)
[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex Tax Code §26.012(1-a)
[19] Tex Tax Code §26.04(d-3)
[20] Tex Tax Code §26.012(6)

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.[21]

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

This section calculates three components of the voter-approval tax rate:

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. [22]
2. **Enrichment Tax Rate:** [23] 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. [24]
3. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year. [25] 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. [26]

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. [27] 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.* [28] Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt 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. [29]	$ 0.590500 /$100
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30] A. Enter the district's prior year enrichment tax rate .... $ 0.138300 /$100 B. $0.05 per $100 of taxable value .... $ 0.0500 /$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.[31]	$ 0.728800 /$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. [32] Enter debt amount: .... $ 18,067,287 B. Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 1,730,097 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. .... – $ 1,797,593 D. **Adjust debt:** Subtract B and C from A.	$ 14,539,597

[21] Tex. Tax Code §26.08(n)
[22] Tex. Edu. Code §48.2551(a)(3)
[23] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[24] Tex. Edu. Code §§48.202(a-1)(2)
[25] Tex. Tax Code §26.012(3)
[26] Tex. Edu. Code §45.0021(a)
[27] Tex. Edu. Code §11.184(b)
[28] Tex. Edu. Code §11.184(b-1)
[29] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[30] Tex. Tax Code §26.08(n)(2)
[31] Tex. Edu. Code §45.003(d)
[32] Tex. Tax Code §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [33]	$ 0
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 14,539,597
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%. [34] A. Enter the current year anticipated collection rate certified by the collector. [35] 95.19 % B. Enter the prior year actual collection rate 99.14 % C. Enter the 2024 actual collection rate 99.23 % D. Enter the 2023 actual collection rate 95.19 %	95.19 %
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.	$ 15,274,290
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,827,616,537
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.399054 /$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. [36]	$ 1.127854 /$100

SECTION 3: 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	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. [37] The school district shall provide its tax assessor with a copy of the letter. [38]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,827,616,537
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.	$ 1.127854 /$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

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. [39] 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 *No-New-Revenue Tax Rate Worksheet.*	$ 1.130500 /$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

[33] Tex. Tax Code §§26.012(10) and 26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[35] Tex. Tax Code §26.04(b)
[36] Tex. Tax Code §26.08(g)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)
[39] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
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).	$ 1.127854 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate.......... $ 1.092870 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate.......... $ 1.127854 /$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

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. [40]

print here Teressa Floyd
Printed Name of School District Representative

sign here Teressa Floyd
School District Representative

8/10/26
Date

[40] Tex. Tax Code §26.04(c)

Terrell Proud
TIGER STRONG