2026-2027 Budget Adoption

August 17, 2026

Budgets Presented for Adoption

Child Nutrition Services
Fund 101

General Fund
Funds 181, 197 &199

Debt Service
Fund 599

Budget Process & Requirements

PROCESS

- Superintendent shall prepare the proposed budget on or before August 20.
- The President of the Board of Trustees must call a public meeting giving at least 10 days notice to the community but no more than 30 days notice.
- The board, at the meeting called for that purpose, shall adopt a budget to cover all expenditures for the succeeding fiscal year.

REQUIREMENTS

- The District's budget shall be approved before September 1st.
- Funds must not be expending in any manner other than as provided for the adopted budget.
- Funds may not be expended prior to adoption of the budget.
- Budget must legally be adopted before the adoption on the tax rate
- Budget must be posted on the District's website and shall remain posted for three years.

Sections 44.002 through 44.006 of the Texas Education Code

Mission

Tornillo ISD mission is empowering our learning community to live their purpose by honoring values and beliefs for holistic postsecondary journey.

Vision

Believe we can succeed; with pride we will achieve.

Student Outcome Goals

1. The percentage of all graduates will meet criteria for CCMR will increase from 9 % August 2024 to 100% August 2029
2. The percent of 3rd grade students that score meets on STAAR Reading will increase from 25% to 60% by September 2029.
3. The percent of 3rd grade students that score at the meets on STAAR Math will increase from 29% September 2024 to 60% September 2029.

Love-Serve-Care

Budget Development & Timeline

January 2026

Board review of budget timeline

February–April 2026

Budget planning and development with campus and department leadership

June 2026

Budget workshop with Board of Trustees

July 2026

Certified Values Issued

August 17, 2026

Notice of Budget Adoption and Tax Rate

Public hearing on proposed budget

Board adopts budget and tax rate for 2026-2027

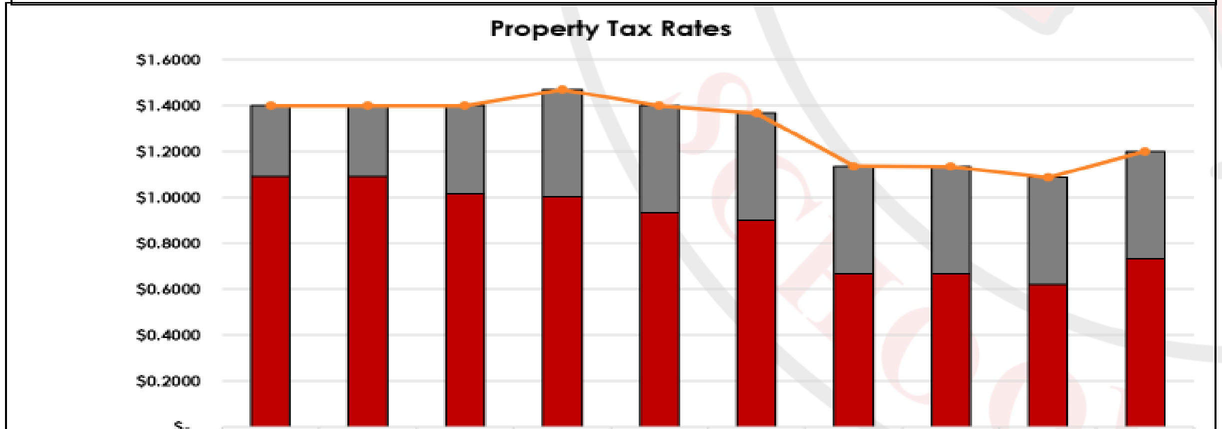
FUNDING ELEMENTS

Local Tax Effort

Property Tax Rate Assessed

Assessed Property Value by Central Appraisal District

	2018	2019	2020	2021	2022	2023	2024	2025	2026
CAD PV	71.87	78.40	78.05	86.53	91.51	88.99	97.51	198.03	317.85
Comptroller PVS	75.44	82.10	82.87	92.63	97.32	90.59	100.48	197.15	311.50



	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
I&S Tax Rate	$0.3107	$0.3107	$0.3843	$0.4689	$0.4689	$0.4689	$0.4689	$0.4689	$0.4689	$0.4689
M&O Tax Rate	$1.0901	$1.0901	$1.0165	$1.0029	$0.9315	$0.8995	$0.6688	$0.6669	$0.6189	$0.7328
Total Tax Rate	$1.4008	$1.4008	$1.4008	$1.4718	$1.4004	$1.3684	$1.1377	$1.1358	$1.0878	$1.2017

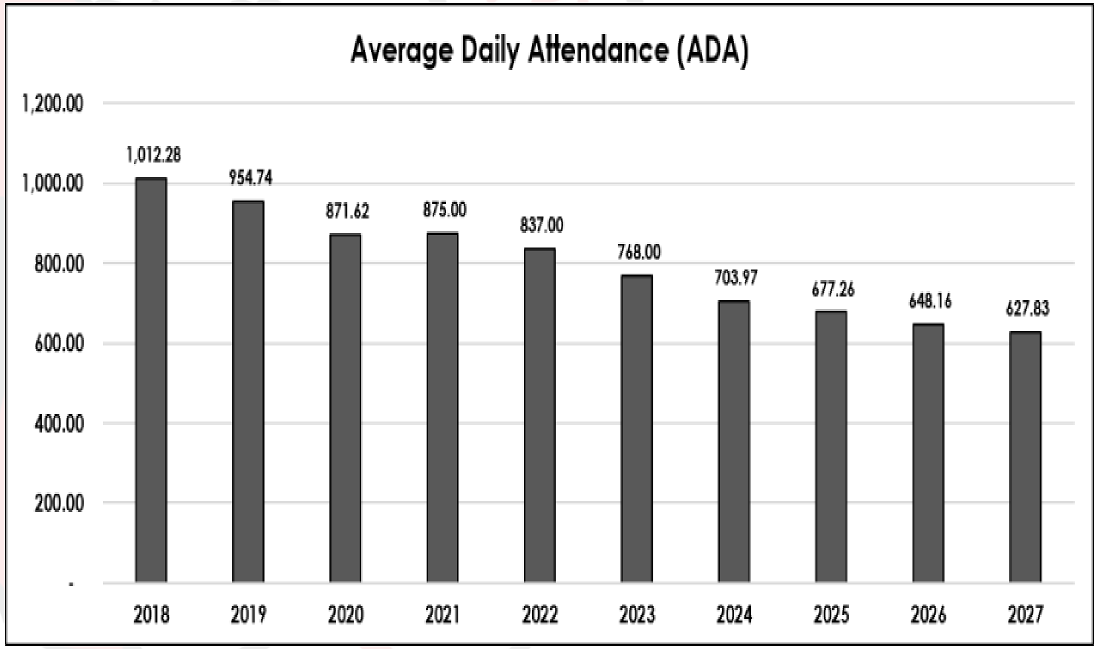
State Funding

Average Daily Attendance (ADA)

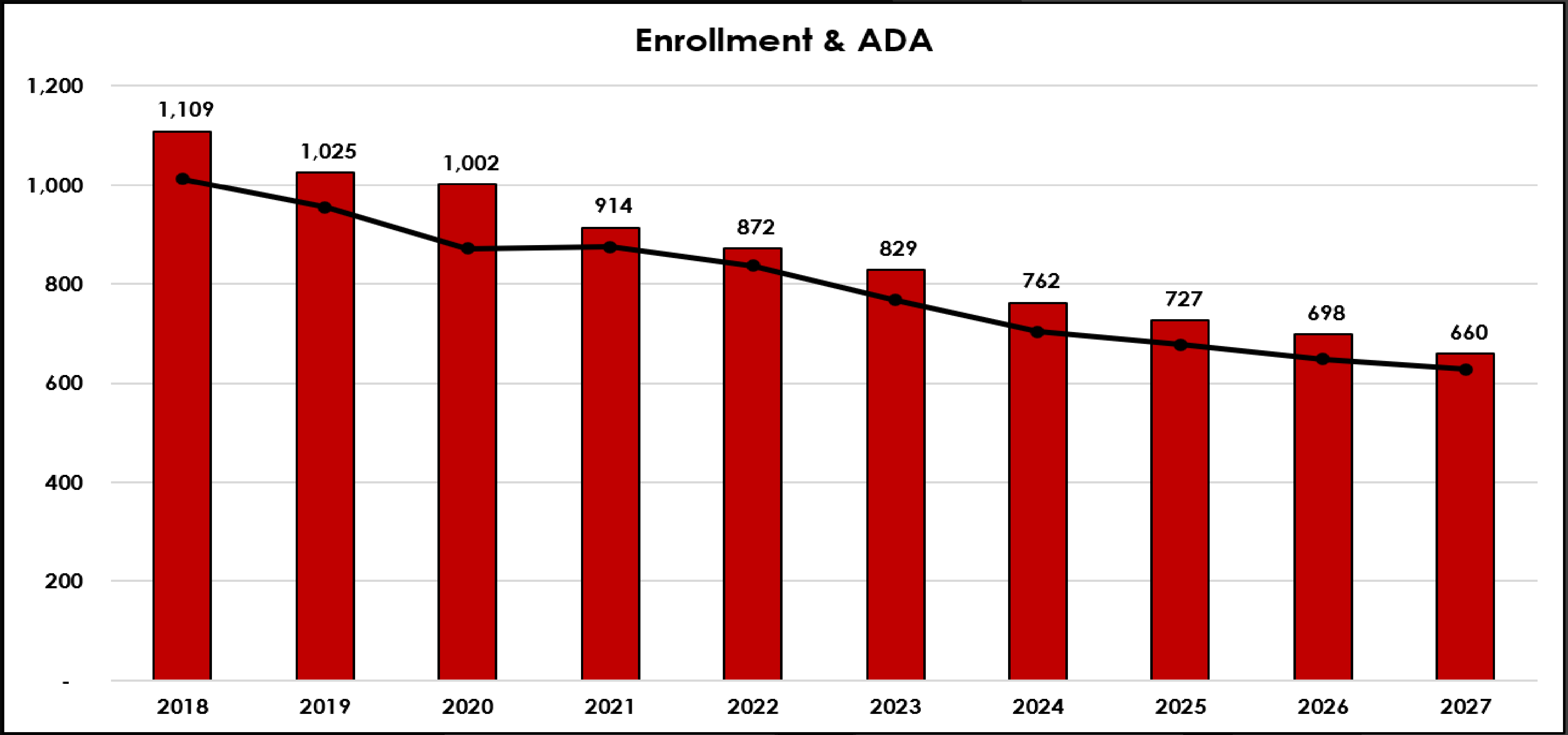
Tax Collections

Assessed Property Values by State Comptroller's Value

Property Tax Rate Assessed by District

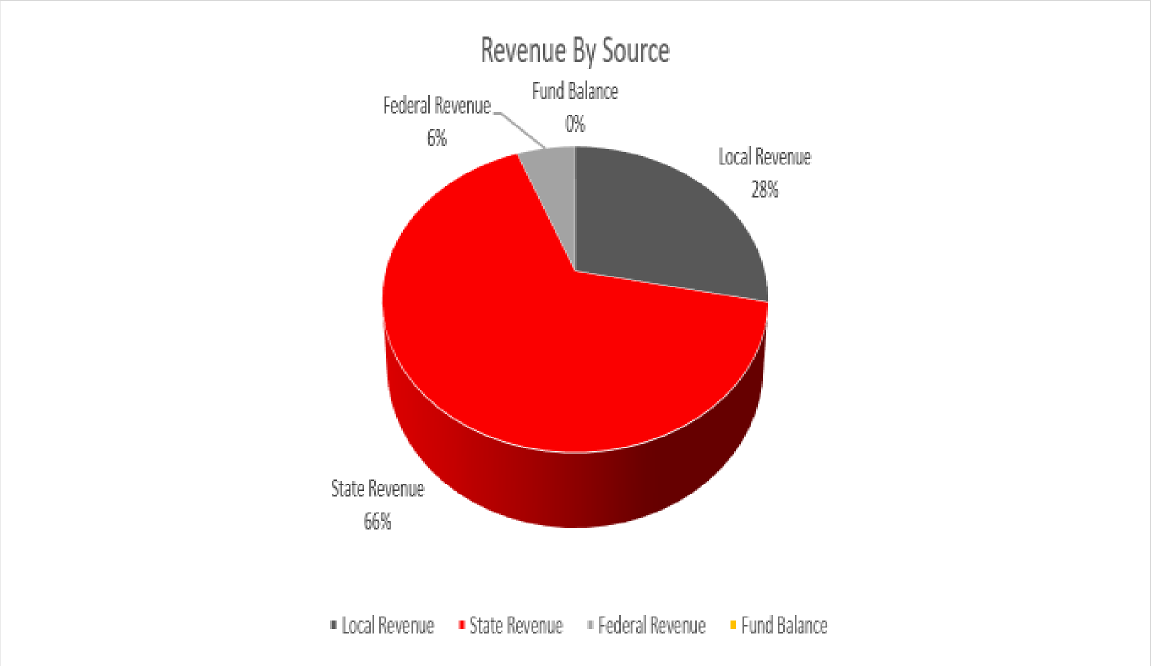


Projected Enrollment & ADA

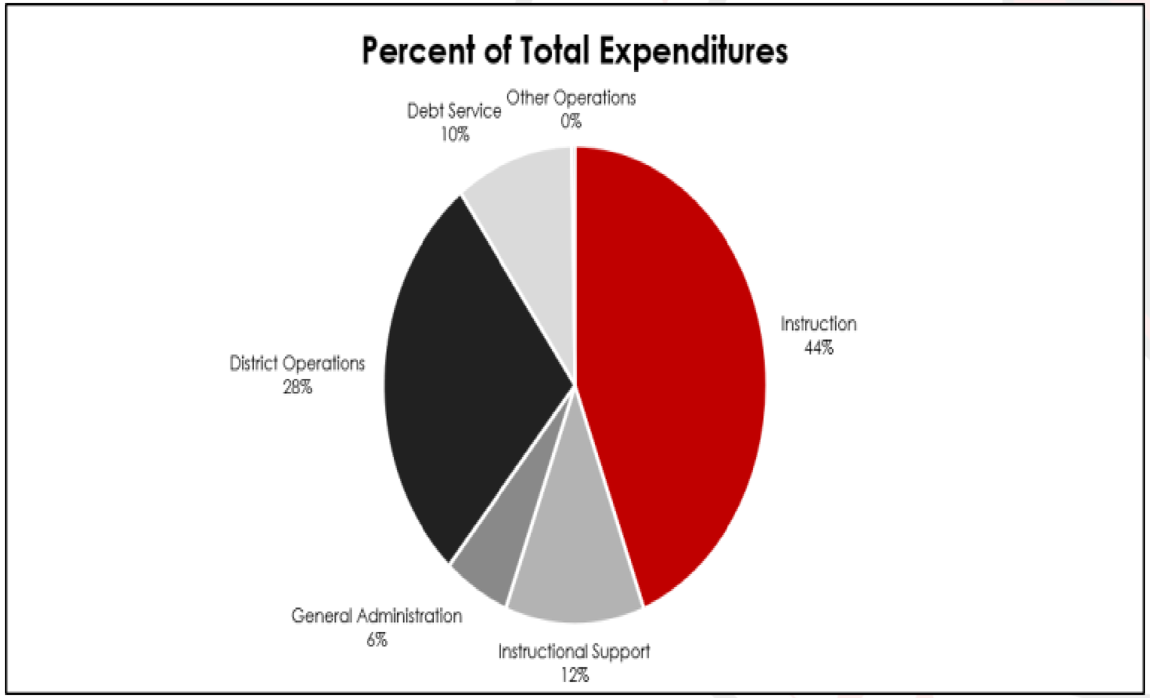


Revenue Estimates

Sources	2025-2026 Proposed	2026-2027 Proposed	Difference
Local Revenue	$ 2,431,847	$ 3,776,745	$ (1,344,898)
State Revenue	$ 10,061,805	$ 8,813,098	$ 1,248,707
Federal Revenue	$ 865,000	$ 785,400	$ 79,600
Fund Balance	$ -	$ -	$ -
	$ 13,358,652	$ 13,375,243	$ (16,591)



Expenditure Estimates



Uses	2025-2026 Proposed		2026-2027 Proposed		Difference	
Instruction	$	6,005,498	$	5,895,583	$	109,915
Instructional Support	$	1,658,817	$	1,560,715	$	98,102
General Administration	$	728,785	$	739,918	$	(11,133)
District Operations	$	3,779,771	$	3,795,234	$	(15,463)
Debt Service	$	1,292,590	$	1,316,538	$	(23,948)
Other Operations	$	27,850	$	39,000	$	(11,150)
	$	13,493,311	$	13,346,988	$	146,323

2026 – 2027 Proposed Budget

	Fund 101 Child Nutrition	Fund 199 General Fund	Fund 599 Debt Service	Grand Total
Revenues				
5700 Local and Intermediate Sources	$ 107,000	$ 2,240,545	$ 1,429,200	$ 3,776,745
5800 State Program Revenue	2,600	8,810,498	0	8,813,098
5900 Federal Program	670,400	115,000	0	785,400
Total Revenues:	$ 780,000	$ 11,166,043	$ 1,429,200	$ 13,375,243
Expenditures				
11 - Instruction	$ 0	$ 5,440,160	$ 0	$ 5,440,160
12 - Instruction Resources & Media Services -	0	101,939	0	101,939
13 - Curriculum Development & Instructional Staff Development -	0	353,485	0	353,485
21 - Instructional Leadership -	0	84,006	0	84,006
23 - School Leadership -	0	737,798	0	737,798
31 - Guidance, Counseling & Evaluation Services -	0	201,791	0	201,791
32- Social Work	0	0	0	0
33 - Health Services -	0	144,122	0	144,122
34 - Student (Pupil) Transportation -	0	314,329	0	314,329
35 - Food Services -	780,000	0	0	780,000
36 - Extracurricular Activities -	0	392,998	0	392,998
41 - General Administration -	0	739,917	0	739,917
51 - Facilities Maintenance & Operations -	0	1,812,505	0	1,812,505
52 - Security & Monitoring Services -	0	334,796	0	334,796
53 - Data Processing Services -	0	546,803	0	546,803
61 - Community Services -	0	6,800	0	6,800
71 - Debt Service -	0	28,000	1,288,539	1,316,539
99 - Other Intergovernmental Charges -	0	39,000	0	39,000
Total Expenditures:	$ 780,000	$ 11,278,449	$ 1,288,539	$ 13,346,988
Fund Balance	$ 0	$ 0	$ 0	$ 0
Surplus/(Deficit)	$ 0.00	(112,406.00)	140,661.00	28,255.00

Proposed Budget by Category

Campus/Department		6100 Payroll Costs	6200 Contracted Services	6300 Supplies & Materials	6400 Other Operating	6500 Debt Service	6600 Equipement Vehicles	Total
001	Tornillo High School	$ 2,628,971	$ 190,370	$ 136,016	$ 110,350			$ 3,065,707
041	Tornillo Junior High School	-	-	-	-			-
044	Tornillo Intermediate School	3,065,742	11,700	51,135	9,850			3,138,427
699	Summer School	26,000				-	-	26,000
Campus Subtotal		**$ 5,720,713**	**$ 202,070**	**$ 187,151**	**$ 120,200**	**$ -**	**$ -**	**$ 6,230,134**
701	Superintendent	$ 139,523	$ 3,500	$ -	$ 13,696			$ 156,719
702	Board of Trustees		7,055	-	38,225			45,280
703	Tax Collections		39,000					39,000
727	Human Resources	95,081	11,300	2,700	8,458			117,539
750	Finance Services	272,188	95,573	5,500	47,119			420,380
901	Child Nutrition Services	236,151	9,940	192,500	750			439,341
902	Child Nutrition Services	-	-	-	-			-
903	Child Nutrition Services	159,029	380	160,500	750			320,659
909	Child Nutrition Services SSO	20,000						20,000
916	Curriculum & Instruction	205,812	-	-	7,650			213,462
918	Special Education	94,333	83,634	3,300	3,400			184,667
933	Wellness Services	116,198	400	15,024	500			132,122
934	Transportation	183,819	20,400	39,450	700			244,369
951	Maintenance Operations	414,427	395,000	122,000	395,000		115,000	1,441,427
952	Security Services	130,378	132,218	18,200	-			280,796
953	Information Technology	291,753	145,650	100,500	1,200			539,103
999	Districtwide	14,635	26,750	640,066	24,000	1,316,539		2,021,990
Department Subtotal		**$ 2,373,327**	**$ 970,800**	**$ 1,299,740**	**$ 541,448**	**$ 1,316,539**	**$ 115,000**	**$ 6,616,854**
TRS on-Behalf		**$ 500,000**	**$ -**	**$ -**	**$ -**		**$ -**	**$ 500,000**
Totals		**$ 8,594,040**	**$ 1,172,870**	**$ 1,486,891**	**$ 661,648**	**$ 1,316,539**	**$ 115,000**	**$ 13,346,988**

2026-2027 Proposed FTE

Positions	THS	TIS	District	Total
Teachers	24	27	0	**51**
Instructional Aides	1	5	0	**6**
Librarian	0	1	0	**1**
Library Aides	0	0	0	**0**
Campus Secretary	1	1	0	**2**
Campus Clerk	1	1	0	**2**
Custodians	4	5	0	**9**
Assistant Principals	1	2	0	**3**
Principal	1	1	0	**2**
Counselor	1	1	0	**2**
CTE Coordinator	1	0	0	**1**
Child Nutriton Services	5	4	1	**10**
Instructional Specialist	0	2	0	**2**
Superintendent office	0	0	2	**2**
Human Resources office	0	0	2	**2**
Finance Services	0	0	3	**3**
Special Education	0	0	1.4	**2**
Wellness	0	0	2	**2**
Transportation	0	0	3	**3**
Maintenance & Operatior	0	0	8	**8**
Security Services/crossing g	1	0.5	2	**4**
Technology	**1**	0	4	**5**
	42	**50.5**	**28.4**	**122**
				128

Federally Funded Positions

Positions	FTE	
F - Instructional Specialist	3	Title I Part A
Parent Liaison	1	Title I Part A
SLPA	1	IDEA B
Diagnostician	0.6	IDEA B
Social Work	1	IDEA B
	6.6	

Positions & FTEs

Federal Funds Year to Year Comparison

Entitlements	2026 Final	2027 Planning	Increase (Decrease)	% Change
Title I, Part A Improving Basic Programs	409,651	348,938	(60,713)	-15%
Title I, Part C Migratory Education Program	-	-	-	-
Title II, Teacher Training & Recruitment	60,907	29,243	(31,664)	-52%
Title III, English Language Acquisition	59,308	40,385	(18,923)	-32%
IDEA-B, Formula	154,104	137,016	(17,088)	-11%
IDEA-B, Preschool	907	747	(160)	-18%
Perkins V	-		-	0%
Title IV, Part A Student Support	55,227	28,098	(27,129)	-49%
Title V, Part B Rural Low Income School	-	-	-	0%
Effective Advising Framework	120,000	50,000		-58%
Federal Funding	**860,104**	**634,427**	**(155,677)**	

TORNILLO INDEPENDENT SCHOOL DISTRICT

Public Hearing Tax Rates 2026 – 2027

August 17, 2026

TORNILLO INDEPENDENT SCHOOL DISTRICT

FY 2026-2027 Property Tax Adoption

Published notice of public hearing in The West Texas Courier on August 6, 2026.

Published intent to adopt the following tax rates:

- Maintenance and Operations Tax Rate of $0.7328
- Interest and Sinking Fund Tax Rate of $0.4689
- **Total Tax Rate of $ 1.2017 per every $100 valuation**

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The TORNILLO INDEPENDENT SCHOOL DISTRICT will hold a public meeting at 5:30 pm, August 17, 2026 in 19210 Cobb Avenue, Tornillo Texas 79853. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	$0.732800/$100 (proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	$0.468900/$100 (proposed rate to pay bonded indebtedness)

What are Property Taxes?

- Taxes paid by the local community to schools, streets, police, fire protection, and many other services depending on the governmental entity levying the tax.
- Taxes paid are used to pay staff salaries, purchase supplies, materials & equipment, provide transportation and utilities and renovate or construct school buildings.

Two Components

Maintenance & Operations (M&O)

Interest & Sinking (I&S)

Legislative Bills

- Property Taxes
- Senate Bill 4 - Increase of Homestead Exemption from $100,000 to $140,000.
- Senate Bill 23 – Increase Senior and Individuals with Disabilities Exemption from $10,000 to $60,000.
- House Bill 9 – Increase Business Personal Property Exemption from $2,500 to $125,000.

Assessed Taxable Values

Tax Year (TY)	Net Taxable Value
TY 2025	$197,710,418
TY 2026	$317,853,610
Increase	**$120,143,192**
% Increase	**60.51%**

Calculation of maximum compression tax rate utilized the net taxable property value for the district.

For Tax Year 2024, the calculation used the homestead exemption of $100,000.

For Tax Year 2025, the Texas Education Agency (TEA) provided guidance to use the increased exemptions of $140,000 for general homesteads and $60,000 for elderly or disabled homeowners. However, these new exemption amounts are still pending voter approval through a constitutional amendment election before they can take effect.

For Tax Year 2026, No notable changes have occurred at the state level.

M&O Tax Rate Compression

M&O Calculation	TY 2025	TY 2026	Increase/ (decrease)
Maximum Compressed Rate	$0.5689	$0.5628	($0.0061)
Plus: Tier 2 - Board Approved Enrichment Pennies	$0.05	$0.05	$0.0000
M&O Tax Rate before requiring voter approval	**$0.6189**	**$0.6128**	**($0.0061)**
Plus: Tier 2 - Voter Approved Enrichment Pennies	$0.00	$0.12	$0.1200
M&O Tax Rate requiring voter approval	**$0.6189**	**$0.7328**	**$0.1139**

The Tier 2 tax rate consists of up to eight golden pennies and nine copper pennies for a total of $0.17. A district can levy up to $0.05 golden pennies without voter approval, but voter approval is required for the district to levy the remaining $0.12 ***enrichment*** pennies.

Maximum compressed tax rates (MCR) for school districts' maintenance and operations (M&O) is required under Texas Education Code (TEC) § 48.2551, and § 48.2552, Senate Bill (SB) 2 (88th Second Called Session, 2023), and 19 Texas Administrative Code (TAC) §61.1000.

Tax Rate

Tax Rates TY 2026	M&O	I&S	Total
No-New Revenue Rate	$ 0.6513	$ 0.4375	$ 1.0888
Voter Approval Tax Rate	$ 0.6128	$ 0.4375	$ 1.0503
Proposed Tax Rate	$ 0.7328	$ 0.4689	$ 1.2017

- **No-New-Revenue** is the tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years.
- **Voter-Approval Tax Rate** is the highest rate a school district can adopt without needing voter approval.
  - If a district wants to go above this rate, it must hold a Tax Ratification Election (TRE) and get voter approval.

Avg. Home Taxable Value: $0

School District Tax Rate: $1.201700

Calculation

$0 / $100 X $1.201700 = $0.00

Breakdown

M&O – $0.732800 = $0.00

I&S – $0.468900 = $0.00

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

	Last Year	This Year
Average Market Value of Residences	$132,366	$138,024
Average Taxable Value of Residences	$0	$0
Last Year's Rate Versus Proposed Rate per $100 Value	$1.087800	$1.201700
Taxes Due on Average Residence	$0.00	$0.00
Increase (Decrease) in Taxes		$0.00

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.

Note: Proposed rate of $1.2017 is more than published rate of $1.050342. At the proposed rate increase taxes would be $0.00

Proposed Rate Tax Calculation

El Paso Electric	$1,602,897
Union Pacific	84,039
Valley Gin	8,793
Viasat Inc	7,570
Firewall Properties INC	7,034

Top 5 Taxpayers Estimated with VATRE 75% of levy

Proposed Tax Rates

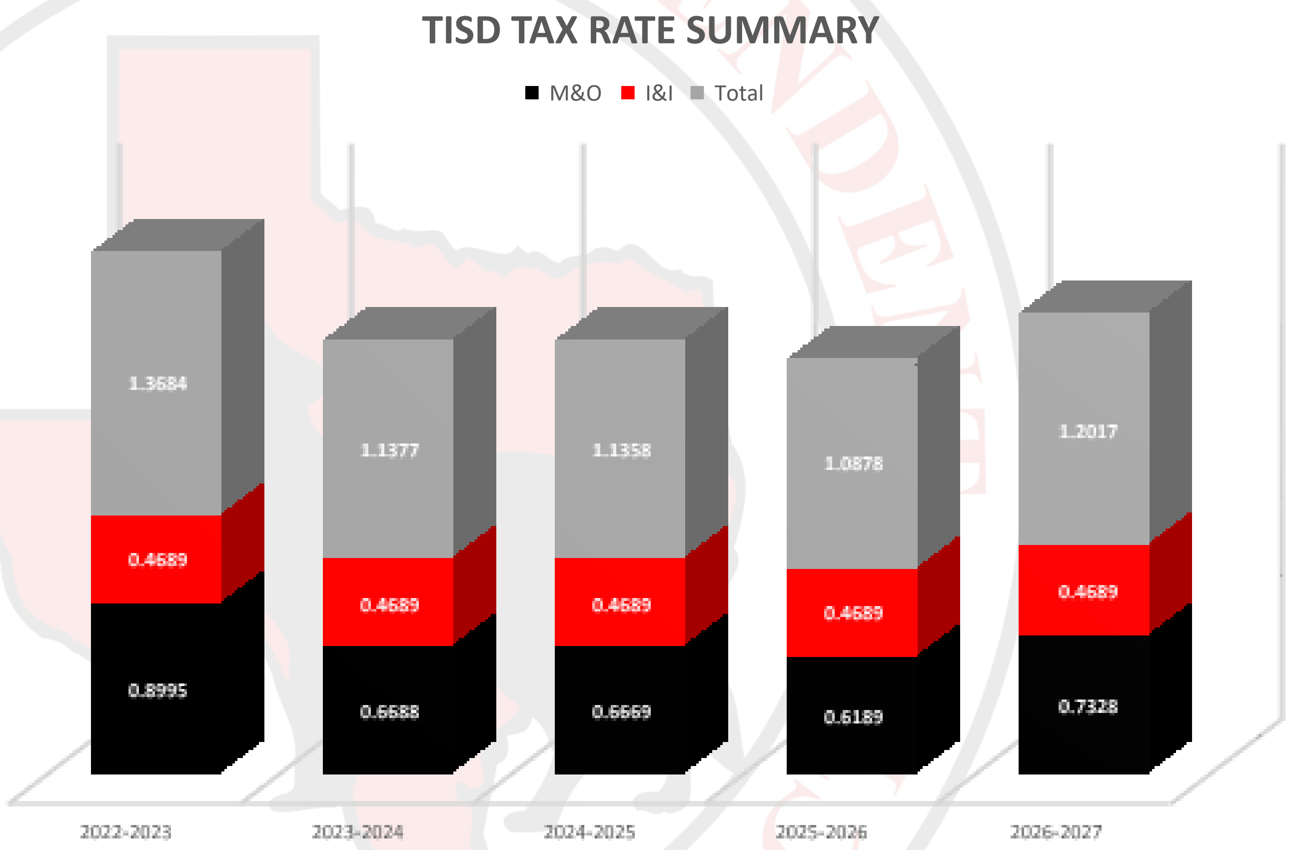
26
—
27

Maintenance & Operations
$0.7328 p/every hundred valuation

Interest & Sinking
$0.4689 p/every hundred valuation

COMBINED TAX RATE
$1.2017

TISD TAX RATE HISTORY



What is a VATRE?

What is a VATRE?

• A Voter-Approval Tax Rate Election (VATRE) is a special election authorized by the Texas Legislature that allows school districts to seek voter approval to increase their Maintenance & Operations (M&O) tax rate beyond the state-defined limit.

- ➢ This increase enables districts to generate additional local revenue to support essential educational services and operations.
- ➢ If a school district adopts an M&O tax rate that exceeds the maximum rate allowed by state law, it must hold a VATRE to obtain voter approval before the higher rate can take effect.

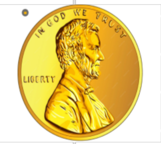
▪ This ensures transparency and gives the community a direct voice in decisions that impact school funding and local tax rates.

Use of VATRE funds?

- Purchase of Buses to meet the new seat belt requirement under Senate Bill 546.   Tornillo needs to replace 9 out the 12 buses it has on fleet.
- Tornillo High School requires roof replacement.
- Tornillo High School needs the Chiller /AC system replace
- Campuses need outdoor shades and grass.

VATRE Impact

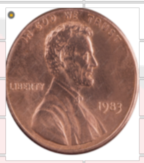
Potential Impact : Golden Pennies



1 Golden Penny -	$	179,566.84	(State)
	$	31,691.33	(Local)
	$	211,258.17	

* Three of the eight are only accessible by Voter Approval

Potential Impact : Copper Pennies



1 Copper Penny	68,322	(State)
	$31,691	(Local)
	$100,013	

Local	95,074
State	538,701
=	**633,775**

Local	285,222		380,296
State	614,897		1,153,598
=	**900,119**	**Total**	**1,533,894**

Tax levy 316,913,332.00

Tax Rate Adoption Protocol
§26.05(b) of Property Tax Code

Adopt Tax Rate Before Imposing Taxes - No taxing unit may impose property taxes until the governing body has formally adopted a tax rate for that year. Adoption must be via ordinance, resolution, or order, per the body's legal authority.

- **Separate Vote from Budget Adoption** - The vote to adopt the tax rate must be separate from the vote to adopt the budget.

- **Record Vote for Rate Above Thresholds** - If the proposed tax rate exceeds the no-new-revenue tax rate, the vote must be a **record vote** (each member's vote must be publicly recorded). At least **60%** of members must vote in favor.

- **Language Required in the Motion** - I move that the property tax rate be increased by the adoption of a tax rate of $1.207800, which is effectively a 133.65 percent increase in the tax rate.

- **Statement Required on the tax entity website and in the Ordinance, Resolution, or Order Setting This Year's Tax Rate** - This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy.

Tax Rate Adoption Protocol
§26.05(b) of Property Tax Code

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

TORNILLO INDEPENDENT SCHOOL DISTRICT ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 17.07 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $113.89.

Community Input and Questions