TORNILLO INDEPENDENT SCHOOL DISTRICT
Finance Services

MEMORANDUM

To: Members of the Board of Trustees
From: Luis M Guerra, Director of Finance
Subject: Budget Adoption 2026-2027
Date: August 17, 2026

Dear Board of Trustees and Community,

Attached is the 2026-2027 Fiscal Year Proposed Budget.

I am pleased to submit the Tornillo Independent School District's proposed annual operating budget for the fiscal year commencing September 1, 2026 and ending August 31, 2027. The budget was prepared in accordance with all applicable laws and regulations.

The Board of Trustees is responsible for approving the General Fund Budget (Fund 199), Interest and Sinking Budget (Fund 599), and the Food Service Budget (Fund 101). The Board of Trustees adopted goals to support the district's mission to educate and empower students to thrive in their postsecondary journey by providing an innovative, nurturing culture of high expectations through collaboration of its stakeholders while maximizing resources. The budget presented today encompasses and reflects those efforts. Direct instruction budgeted expenses make up for **48.24**% of the general fund budget and **40.76**% of the total budget.

Declining enrollment continues to be a reality and challenge for Tornillo ISD. Approximately 66% of the District's revenues are received from state program revenues. Administration has proposed a deficit budget for the 2026-2027 fiscal year which includes pre approved purchase of vehicles. The Board of Trustees and Administration should continue to work strategically to maximize resources.

The district's 2026-2027 Proposed Budget is aligned to support the Board's and Administration goals to improve student outcomes.

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Tornillo Independent School District
2026-2027 Adopted Budget
Child Nutrition, General Fund and Debt Service

	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