TORNILLO INDEPENDENT SCHOOL DISTRICT
Finance Services

MEMORANDUM

To: Members of the Board of Trustees
From: Luis M Guerra, Director of Finance
Subject: Unassigned Fund Balance distibution
Date: November 18, 2026

History: Tornillo ISD ended the fiscal year August 31, 2025 with and unassigned fund balance of $5,625,429. As of today the the projected ending of unassigned fund balance will be $5,804,103 equating about 185 days of fund balance. The minimum district requirement is 90 days of unassigned fund balance.

Rationale:

Tornillo ISD failed Voter Approval Tax Ratification Election. Now we still have projects that need to be addressed with unassigned fund balance.

Budget Impact
$3,508,000 projected impact on pending projects. See attachment

Administrative Recommendation:
The recommendation to the Board of Trustees to review Administrative recommendations and help prioritize the utilization of unassigned fund balance.

Fund Balance as August 31, 2025

Unassigned Fund Balance		$5,625,429	181 days
2026 addition		$178,674	5.57 days
Ending balance August 31, 2026		$5,804,103	185 days
Ideal Unassigned Fund Balance		2,886,018	90 days
Difference	$	2,918,085	95 Days

Projects that need to be addressed

Tornillo High School Roof	1,605,500	96,000 sqft
Tornillo High School sprinkler replacement	137,500	
Tornillo High School HVAC sofware upgrade	90,000	
School buses 9	1,675,000	
	$ 3,508,000	