



Budget  
Workshop

2025-2026

# Mission & Vision Statement

- ▶ Mission: Empowering our learning community to live their purpose by honoring values and beliefs for a holistic postsecondary journey.
- ▶ Vision: Believe we can succeed, with pride we will achieve.

# District Priorities



PROVIDE NECESSARY  
RESOURCES AND  
MATERIALS TO MEET  
STUDENT OUTCOMES



BALANCED BUDGET



RETENTION AND  
RECRUITMENT

# District Goals

The percentage of all graduates that will meet criteria for CCMR will increase from 91% August 2024 to 100% by August 2029.

2024	2025	2026	2027	2028	2029
91%	90%	94%	96%	98%	100%

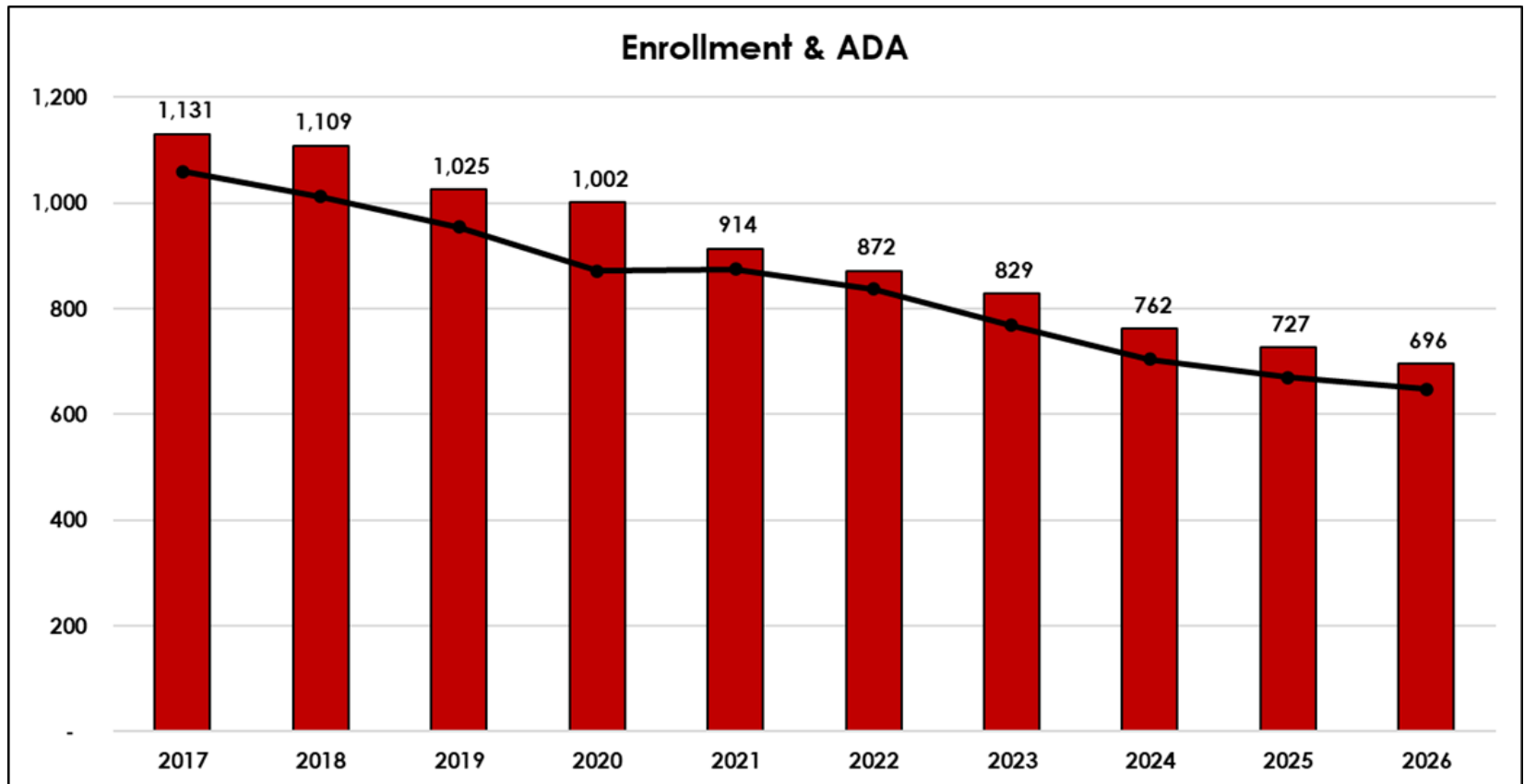
The percentage of 3rd grade students that score meets on STAAR Reading will increase from 25% to 60% by September 2029.

2024	2025	2026	2027	2028	2029
25%	33%	41%	49%	57%	60%

The percentage of 3rd grade students that score meets on STAAR Math will increase from 29% to 60% by September 2029.

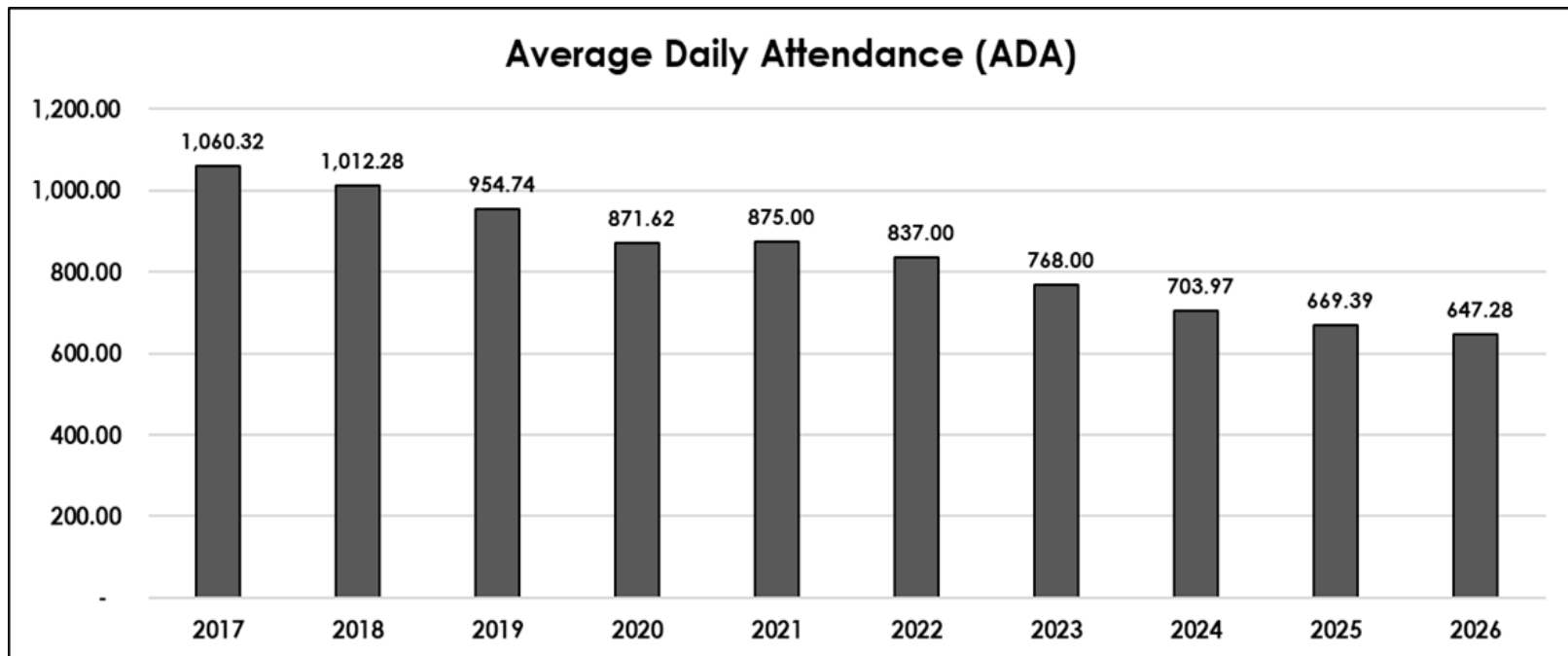
2024	2025	2026	2027	2028	2029
29%	36%	42%	48%	54%	60%

# Demographics & Future Projections





# Demographics & Future Projections

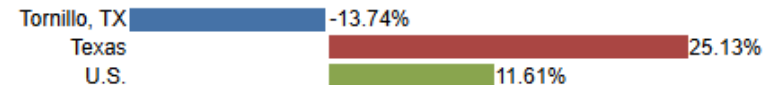


# TISD 10 Year Enrollment

17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
1,109	1,025	1,002	914	889	829	762	<u>735</u>	P690	P640

	Tornillo, TX % of the Total Population		Texas	U.S.
Under 5 years	95	6.84%, <a href="#">see rank</a>	7.44%	6.36%
5 to 9 years	142	10.23%, <a href="#">see rank</a>	7.58%	6.51%
10 to 14 years	80	5.76%, <a href="#">see rank</a>	7.42%	6.59%
15 to 19 years	177	12.75%, <a href="#">see rank</a>	7.25%	6.85%
20 to 24 years	110	7.93%, <a href="#">see rank</a>	7.36%	7.13%
25 to 34 years	145	10.45%, <a href="#">see rank</a>	14.44%	13.47%
35 to 44 years	214	15.42%, <a href="#">see rank</a>	13.63%	12.96%
45 to 54 years	155	11.17%, <a href="#">see rank</a>	13.23%	14.09%
55 to 64 years	94	6.77%, <a href="#">see rank</a>	10.74%	12.29%
65 to 74 years	110	7.93%, <a href="#">see rank</a>	6.32%	7.64%
75 to 84	66	4.76%, <a href="#">see rank</a>	3.33%	4.25%
85 years and over	0	0.00%, <a href="#">see rank</a>	1.27%	1.85%

## Population Growth Since 2000, #1247



# Current Campus Configurations

High School	Jr. High	Intermediate
9 <sup>th</sup> – 12 <sup>th</sup>	7 <sup>th</sup> -8 <sup>th</sup>	PK-6 <sup>th</sup>
243	105	387



# Campus Reconfiguration Needs

- ▶ High School Campus occupancy is at 50% - expensive to run: Utilities, Staffing, & Cafeteria
- ▶ Serving 7<sup>th</sup>-8<sup>th</sup> Students at the High School will allow for better services (Cafeteria Use, High School Teachers providing HS credit classes, eliminates travel time and lost instructional time, & need to reduce staff to serve low enrollment numbers, balance budget, continue to provide student services by reducing costs by reconfiguring)
- ▶ Within the next two years, all PK-6<sup>th</sup> Grade students will be able to be served at the Jr. High Campus due to declining enrollment. Therefore, this is unavoidable and must make gradual changes to help maintain our fiscal responsibility so that student services are not interrupted.
- ▶ Within 5 to 7 years, all PK-12<sup>th</sup> grade students will be able to be served at the HS based on enrollment trends.
- ▶ If vouchers pass in Texas, this will place more of a burden to the district (BIG POTENTIAL CHALLENGE)
- ▶ If immigration changes begin to impact our families, this will also reduce our current enrollment. (BIG POTENTIAL CHALLENGE)



Safety

Technology

Wellness

Child Nutrition (CNS)

# Safety

Bdgt Acct	Description	Amt
199-52-6399-00-999-99-0-RS	General Supplies	\$ 5,000.00
199-52-6499-00-952-99-0-00	Awards and Fees	\$ 1,000.00
199-52-6411-00-952-99-0-00	Staff Travel	\$ 500.00
199-52-6399-01-952-99-0-00	Licenses	\$ 12,600.00
199-52-6399-00-952-99-0-00	Misc. Supplies	\$ 1,800.00
199-52-6395-00-952-99-0-00	Tech Equipment >500	\$ 1,200.00
199-52-6311-00-952-99-0-02	Gasoline and Other Fuels Unleaded	\$ 1,200.00
199-52-6299-01-952-99-0-00	Miscellaneous Contracted Service	\$ 166,000.00
199-52-6299-00-952-99-0-52	Miscellaneous Contracted Service - Intrusion Monitoring	\$ 2,700.00
199-52-6299-00-952-99-0-00	Contracted Services	\$ 33,700.00
199-52-6249-01-952-99-0-00	Contracted Maintenance and Repair	\$ 3,000.00
199-52-6249-00-952-99-0-00	Contracted Maintenance & Repair	\$ 7,718.00

# 2025-2026 alternative safety Measures

	YEAR	SRO	VEHICLE	TOTAL ANNUAL COST PER SRO OFFICER	X 2
Year 1	2023	\$84,238	\$3,333	\$87,571.00	\$175,142
Year 2	2024	\$87,240	\$3,333	\$90,573.00	\$181,146
Year 3	2025	\$90,363	\$3,333	\$93,696.00	\$187,392
Year 4	2026	\$93,612	\$3,333	\$96,945.00	\$193,890
<ul style="list-style-type: none"><li>• EP County Sheriff Department submitted a COPS Hire Grant Application for SRO funding. Anticipated Grant Award Date - September/October 2025.</li><li>• Alternative Safety Measures – School Marshal and School Guardian Programs options will be presented for consideration during June 2025 Regular Board Meeting.</li><li>• TEC 37.081 <a href="https://statutes.capitol.texas.gov/Docs/ED/htm/ED.37.htm#37.081">https://statutes.capitol.texas.gov/Docs/ED/htm/ED.37.htm#37.081</a></li><li>• <a href="https://txssc.txstate.edu/tools/law-toolkit/updates/house-bill/3">https://txssc.txstate.edu/tools/law-toolkit/updates/house-bill/3</a></li></ul>					

# Technology

Bdgt Acct	Description	Amt
199-53-6399-00-999-99-0-RS	General Supplies	\$ 5,000.00
199-53-6499-00-953-99-0-00	Awards and Fees	\$ 1,500.00
199-53-6411-00-953-99-0-00	Staff Travel	\$ 8,150.00
199-53-6399-01-953-99-0-00	Licenses	\$ 80,000.00
199-53-6399-00-953-99-0-00	Misc. Supplies	\$ 10,000.00
199-53-6395-00-953-99-0-00	Tech Equipment >500	\$ 10,000.00
199-53-6311-00-953-99-0-02	Gasoline and Other Fuels	\$ 500.00
199-53-6299-00-953-99-0-54	Power School	\$ 18,000.00
199-53-6299-00-953-99-0-51	Web-Host	\$ 5,500.00
199-53-6299-00-953-99-0-00	Contracted Services	\$ 30,000.00
199-53-6269-00-953-99-0-00	Oper Tech Rentals	\$ 100.00
199-53-6249-01-953-99-0-00	Contracted Maintenance and Repair	\$ 500.00
199-53-6249-00-953-99-0-00	Contracted Maintenance and Repair	\$ 500.00
199-53-6299-00-953-99-0-55	Frontline - ERP	\$ 50,000.00

# Wellness

Bdgt Acct	Description	Allocate Amt	Explanation
199-33-6249-00-933-99-0-00	Contracted Maintenance & Repair	\$ 100.00	Estimated repairs
199-33-6299-00-933-99-0-00	Contracted Services	\$ 300.00	NG yearly audiometer calibrations, medical waste disposal
199-33-6395-00-933-99-0-00	Technology > \$500	\$ 1,000.00	NG Computer/Laptop
199-33-6399-00-933-99-0-00	General Supplies	\$ 2,900.00	\$974..00=replenish supplies
			\$0=CPR training supplies
			\$280.00=Replace expired AED pads
			\$820.00 = replace batteries for AED
199-33-6399-01-933-99-0-00	Supplies and Materials	\$ 10,300.00	NG Licenses
			Frontline Health Management - \$5,800
			Frontline Immunization \$1,900
			Frontline Medicaid \$2500
199-33-6499-00-933-99-0-00	Awards and Fees	\$ 824.00	NASN virtual conference \$300
			SWSNA conference \$100
			Diabetes UDCA Training \$50 if not offered by ESC 19
199-33-6499-00-933-99-0-03	Awards and Fees - Water	\$ 500.00	NG Water delivery service



# CNS

Bdgt Acct	Description	Amt	Explanation
101-35-6249-00-901-99-0-00	Service and Repair	\$ 2,500.00	Equipment Repairs and maintenance
101-35-6249-00-903-99-0-00	Contracted maintenance and repair	\$ 2,500.00	Equipment Repairs and maintenance
101-35-6299-00-901-99-0-00	Contracted services	\$ 1,900.00	Primero Edge renewal
101-35-6299-00-903-99-0-00	Contracted services	\$ 1,900.00	Primero Edge renewal
101-35-6319-00-901-99-0-00	Food Serv Café Maint Suppl JH	\$ 500.00	
101-35-6341-00-901-99-0-00	Food Serv Café Food Cost JH	\$ 182,000.00	
101-35-6341-00-903-99-0-00	Food Serv Café Food Cost HS	\$ 130,000.00	
101-35-6342-00-901-99-0-00	Food Serv Café Non Food JH	\$ 20,000.00	
101-35-6342-00-903-99-0-00	Food Serv Café Non Food HS	\$ 20,000.00	
101-35-6349-00-901-99-0-00	Food Service Supplies	\$ 500.00	Utensils
101-35-6349-00-903-99-0-00	Food Service Supplies	\$ 500.00	Utensils
101-35-6399-00-901-99-0-00	Food Serv Cafe Supplies JH Caf	\$ 1,500.00	Office Supply
101-35-6399-00-902-99-0-BY	Supplies and Materials	\$ 1,500.00	Office Supply
101-35-6411-00-901-99-0-00	Staff Travel	\$ 2,500.00	
101-35-6411-00-903-99-0-00	Staff Travel	\$ 2,500.00	
101-35-6499-00-901-99-0-00	Food Serv Café Misc Af JH Café	\$ 500.00	Water & uniforms
101-35-6499-00-903-99-0-00	Food Serv Café Misc Af HS Café	\$ 500.00	Water & uniforms



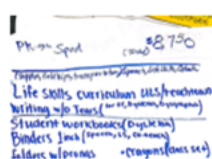
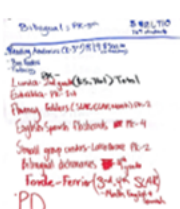
# 2025-2026 Projects by department

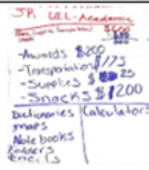
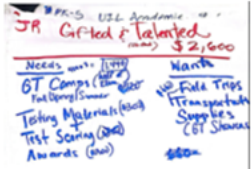
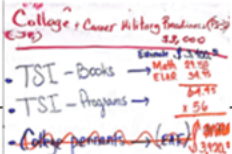
All major project expenses planned for 2025-2026 has been allocated through the general funding.

DEPARTMENT	PROJECT	TOTAL COST	DISTRICT PORTION	FUNDING SOURCE
Technology	E-rate Cyber Security Pilot Program	\$45,000	\$6,750	Allocated local 199-53 funds.
Technology	E-rate Category 2 HS Network Upgrade	\$74,337.41	\$14,616.75	Allocated local 199-53 funds.
Technology	State and Local Cybersecurity Grant Program	\$20,700	\$4,500	Allocated local 199-53 funds.
Public Safety	Intrusion Alarm System Takeover	Est. \$31,000	Est. \$31,000	Allocated local 199-52 funds.
Child Nutrition	No Major Project Expenses for 2025-2026*	\$0	\$0	N/A
Wellness	No Major Project Expenses for 2025-2026	\$0	\$0	N/A

# Instruction & Programs

## Instruction – PK-8

Intermediate Budget: PK-5 <sup>th</sup> Grade 2025-2026 (323 student projection)	Intermediate Budget: PK-5 <sup>th</sup> Grade \$114,970
199-General Operating -Basic Allotment- \$40,000 (bills, instruction) -Media: Library- \$1,500 -Professional Development -Office- \$500 -Counselors -Parental Involvement (%) \$1,500	\$54,070 
181: Academic UIL (15 events: 60-70 students participated) -competition materials -fees/meal -transportation	\$600
199: Gifted & Talented (PIC 21) -Instructional Materials -testing materials -Fall & Spring Coordinator Camp Pay	\$3,200 
199: Special Education (PIC 23) -instructional materials / equipment -Learning Excursions	\$8,750 
199: SCE Allocation (PIC 30) -Instructional Materials -Fall & Spring Intersession Tutoring (teacher pay & transportation)	\$17,780
199: Bilingual (PIC 25) -Fall & Spring Intersession Tutoring (teacher pay & transportation) -After School/Saturday Tutoring (teacher pay & transportation) -Instructional Materials -Professional Development	\$21,710 
199 Early Childhood	\$55

Junior High Budget: 6 <sup>th</sup> -8 <sup>th</sup> Grade 2025-2026 (137 student projection)	Junior High Budget: 6 <sup>th</sup> -8 <sup>th</sup> Grade \$50,139
199-General Operating -Basic Allotment- \$18,513 (bills, instruction) -Media: Library- \$1,100 -Professional Development -Office- \$1,000 -Counselors -Parental Involvement (%) \$200	\$25,674
181: Academic UIL (8 events: 30-40 students participated) -competition materials -fees/meal -transportation	\$600 
199: Gifted & Talented (PIC 21) -Instructional Materials -testing materials -Fall & Spring Coordinator Camp Pay	\$2,600 
199: CTE (PIC 22) -Instructional Materials	\$3,000
199: Special Education (PIC 23) -instructional materials / equipment -Learning Excursions	\$2,125
199: SCE Allocation (PIC 30) -Instructional Materials -Fall & Spring Intersession Tutoring (teacher pay & transportation)	\$8,400
199: Bilingual Allotment (PIC 25) -Fall & Spring Intersession Tutoring (teacher pay & transportation) -After School/Saturday Tutoring (teacher pay & transportation) -Instructional Materials -Professional Development	\$2,340
199: CCMR Allotment (PIC 38)	\$3,000 

# PK-8 Instructional Needs

PK-4 <sup>th</sup> Grade	5 <sup>th</sup> -8 <sup>th</sup> Grade	Instructional Needs
<ul style="list-style-type: none"> <li>Fall &amp; Spring Intersession Tutoring Pay for bilingual &amp; monolingual</li> <li>Student Technology Repairs</li> <li>After school &amp; Saturday Tutoring Pay</li> <li>Enrichment Camps</li> <li>Transportation Fees for fieldtrips (Student Fundraising Account)</li> </ul>	<ul style="list-style-type: none"> <li>Fall &amp; Spring Intersession Tutoring Pay (Grant Funded)</li> <li>Student Technology Repairs</li> <li>Enrichment Camps</li> <li>Transportation Fees for fieldtrips (Student Fundraising Account)</li> </ul>	<ul style="list-style-type: none"> <li>Library Student Books JH- new &amp; current titles</li> <li>Fine Arts</li> <li>Music- instruments</li> <li>Art- consumables (paint, paper)</li> <li>PE – sports equipment</li> <li>Classroom Storage</li> </ul>
Grant Funded	Grant Funded	Building Needs
<ul style="list-style-type: none"> <li>Reading Student Books</li> <li>Math Student Books</li> <li>Reading &amp; Math Tech Tools (IXL, Boost)</li> <li><u>mClass</u> Screener</li> <li>Tech Tools PD</li> </ul>	<ul style="list-style-type: none"> <li>Reading Student Books</li> <li>Math Student Books</li> <li>Reading &amp; Math Tech Tools</li> <li>Teacher Tutoring Pay</li> <li><u>Istation</u> Reading Screener</li> <li>Tech Tools PD</li> <li>Teacher Conferences (Carnegie, RTI)</li> </ul>	<ul style="list-style-type: none"> <li>Canopy Shade areas (swing, playground, cement area)</li> <li>Outside Paint</li> <li>Marquee- \$15,000- \$35,000</li> </ul>



# Instruction - THS

## Approximate CTE Budget: \$190,000

Western Tech Tuition Current	\$	97,237.00
New WT Students 15	\$	50,300.00
<b>Certifications:</b>		
Law Enforcement	\$	2,000.00
Teahcing and Training	\$	1,000.00
Python	\$	1,000.00
<b>Curriculum:</b>		
iCEV	\$	3,000.00
CodeHS	\$	2,500.00
<b>Supplies:</b>		
Law Enforcement	\$	3,000.00
Teaching and Training	\$	3,000.00
Computer Programming	\$	3,000.00
<b>CTSO's</b>		
TAFE	\$	1,500.00
FBLA	\$	1,500.00
Law	\$	1,500.00
Milage	\$	1,500.00
Awards and Fees	\$	4,000.00
Dues CTE	\$	1,000.00
Student/Staff Travel:	\$	10,000.00

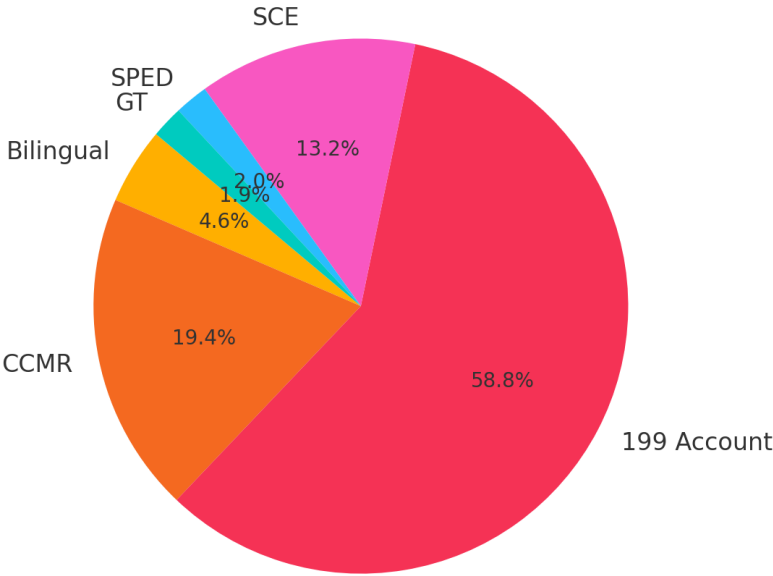
COYOTES



CAREER & TECHNICAL EDUCATION  
TORNILLO ISD



Budget Allocation by Category



Category	Total Budget
Bilingual	\$4,290.00
CCMR	\$18,000.00
199 Account	\$54,616.00
SCE	\$12,250.00
SPED	\$1,875.00
GT	\$1,800.00

# THS Budget Allocations

Category	Amount	Allocation
CCMR	\$18000.00	\$12000.00 Tuition \$6000.00 Textbooks
Bilingual	\$4290.00	\$2000.00 Extra Duty \$2290.00 Riveting
SCE	\$12250.00	\$12250.00 Extra Duty (2)
SPED	\$1875.00	\$1875.00 Supplies
GT	\$1800.00	\$1800.00 Student Travel

# 199 Account (General Fund)

- Total: \$54,616.00
  - - \$3,200 – UIL
  - - \$220 – UIL Mileage
  - - \$5,900 – Copier 1
  - - \$5,687.50 – IXL (All Subjects)
  - - \$1,749 – Quizizz
  - - \$5,664 – Sirius
  - - \$220 – Classkick
  - - \$365 – Maneuvering
  - - \$700 – Band Supplies
  - - \$1,400 – Buses
  - - \$7,000 – Graduation Expenses
  - - \$2,400 – Library Travel
  - - \$2,200 – Catering
  - - \$3,720 – Copier 2
  - - \$5,025 – Office Supplies
  - - \$1,000 – Water
  - - \$1,500 – Attendance Incentives
  - - \$6,500 – Custodial Supplies

A background image showing a group of people in a meeting. One person is holding a pen, and another is pointing at a tablet. A white coffee cup is visible on the table. The image is partially obscured by a red banner and a white area containing text.

# Summary

- ▶ All funds aligned with instructional and operational goals
  - ▶ Strategic focus on student resources, events, and staff support

# Tornillo ISD Bilingual Program

The Bilingual/English as a Second Language program provides every Emergent Bilingual (EB) student the opportunity to develop their academic, cognitive, linguistic and social potential to ensure their success as productive citizens of the 21st century. The bilingual programs offers the Dual Language program on grades PreK-5th and the ESL Program on grade levels 6th-12th.

Account	Amount
Bilingual Stipends	\$ 42,000
Contracted Services (Required allocation)	\$ 21,000
Misc. Operating Costs	\$ 2,000

# Migrant Program

Tornillo ISD is in a Shared Service Agreement (SSA) with Region 19 to provide the Title 1, Part C services. The designated allocation of \$25,428 will be redirected to Region 19 to continue receiving the following services:

- Application preparation
- Preparation of amendments/revisions to SSA Program
- Accountability for The New Generation System (NGS) student record database
- Coordination of Migrant Services
- Academic support to Migrant students



# Special Education

Description	Allocation
Contracted Services	\$43,500
Transportation	\$700
ESC Region 19 Training	\$600
Legal Services	\$1,200
Technology	\$1,300
General Supplies	\$2,000
Employee Travel	\$1,200
Misc. Operating Costs	\$1,500
Misc. Contracted Services (School Psychologist)	\$5,000
Total	\$57,000

# Gifted & Talented



The Tornillo ISD's goal for K-12 G/T students is to ensure that services are comprehensive, structured, sequenced, and appropriately challenging, including options in the four foundation curricular areas, arts, leadership, and creativity as outlined in TEC 29.121 and the Texas State Plan for the Education of Gifted/Talented Students.

Organization	Enrollment	Identified	Percentage
District	735	76	10%
Intermediate	335	32	9.6%
Junior High	148	27	18%
High School	241	17	7%

# Gifted & Talented



Category	Description/Notes	Amount
<b>Supplies</b>	Instructional materials, consumables for GT curriculum	\$5,000
<b>Student Assessment Costs</b>	Testing materials (CogAT, Torrance, SIGS) and scoring	\$2,000
<b>Student Travel</b>	Field trips, competitions, transportation	\$2,000
<b>GT Update (Tentative)</b>	Region 19 PD for counselors & administrators	\$3,000
<b>30-Hour PD Package</b>	Responsive Learning or Region 19 online modules (\$330/\$250 pp)	\$1,500 (projected)
<b>GT Showcase</b>	Event materials, supplies, and refreshments	\$500
<b>Coordinator Stipends &amp; Extra Duty Pay</b>	Campus and district GT coordination	\$6,000

Total: \$20,000

# HB 2 Impacts to PIC Compliance

Program Intent		SOF	Spending Requirement %	Spending Amount Required	Budgeted	Difference
Gifted & Talented	21	\$14,348	100%	\$14,348	\$18,040	(\$3,692)
Career & Technology	22	\$977,514	55%	\$537,633	\$545,789	(\$8,156)
Special Education	23/33/43	\$982,878	55%	\$540,583	\$716,986	(\$176,403)
Compensatory Services	24/28/30	\$1,046,113	55%	\$575,362	\$736,870	(\$161,508)
Bilingual Languages	25/35	\$253,232	55%	\$139,278	\$139,501	(\$223)
Early Education	36	\$,181,941	100%	\$181,941	\$184,,803	(\$2,862)
Dyslexia	37	\$11,088	100%	\$11,088	\$24,215	(\$13,127)
College & Career Readiness	38	\$10,000	55%	\$5,500	\$27,268	(21,768)
School Safety		\$114,540	100%	\$114,540	\$369,164	(\$254,624)

# Counseling Program

Category	Specific Need	Allocation
Supplies	Snacks-CWTP, teacher trainings,etc District wide	\$1,500
Supplies	Incentives for students-Snacks	\$1,500
Supplies	End of the year trophies District wide	\$5,000
Activity Expense	End of the year catering (8 <sup>th</sup> grade dinner)	\$750
Transportation	Field trips	, \$800
Supplies	Certificates: Honor Roll, Perfect Attendance, Student of the Month, Birthdays District-wide	\$800
Misc. Operating Costs	Custom printed materials, bulletin board supplies, incentives such as raffles, etc	\$1,500

# Fine Arts

<b>Strengths</b>	Knowledgeable teachers and dedicated students.
<b>Challenges</b>	Scheduling, and budget.
<b>Needs</b>	Collaboration with other music and art teachers from surrounding schools/districts, classroom management PD.
<b>Budget PK-8</b>	\$0 from campus funds allocated. Items requested in 24-25 came from Title 4 in May, and local campus funds.
<b>Budget HS</b>	25-26: \$800 for band, \$600 for Art.





# Athletics

## 2025-2026 High School Athletic Budget Allocation

Description	Allocation
Certified Coaching Stipend	\$62,150
Non-Cert Coach Stipend	\$30,000
FICA	\$1,600
Work Compensation	\$500
FUTA	\$150
TRS	\$3,200
OASDI	\$1,400
Contract Services	\$38,000
<b>TEAM Equipment/Supplies</b>	
Football	\$10,480
Volleyball	\$3,598
Cross Country	\$1,500
Boys Basketball	\$2,000
Girls Basketball	\$2,000
Softball	\$2,000
Baseball	\$2,000
Track	\$1,500
Tennis	\$2,000
Cheerleading	\$2,000
Playoff Fees	\$20,000

Description	Allocation
<b>STUDENT TRAVEL MEALS</b>	
Football	\$0
Volleyball	\$1,500
Cross Country	\$500
Boys Basketball	\$1,500
Girls Basketball	\$1,200
Baseball	\$1,500
Softball	\$800
Track	\$1,000
Tennis	\$750
Athletic Insurance	\$14,330
<b>FUEL Mileage</b>	
Football	\$500
Volleyball	\$1,800
Cross Country	\$1,500
Boys Basketball	\$2,800
Girls Basketball	\$2,200
Baseball	\$1,700
Softball	\$1,700
Track	\$700
Tennis	\$1,300
Cheerleading	\$300
<b>Athletic Awards Fees</b>	
Awards/Trophies	\$5,500
<b>TOTAL</b>	<b>\$229,158</b>



# Athletics

## 2025-2026 JR.High School Athletic Budget Allocation

Description	Allocation
Certified Coaching Stipend	\$33,380
Non-Cert Coach Stipend	\$13,000
FICA	\$390
Work Compensation	\$100
FUTA	\$30
TRS	\$700
OASDI	\$400
Contract Services	\$2,000
<b>TEAM Equipment/Supplies</b>	
Football	\$700
Volleyball	\$700
Cross Country	\$700
Boys Basketball	\$700
Girls Basketball	\$700
Softball	\$700
Baseball	\$700
Track	\$700
Tennis	\$700
Cheerleading	\$700

Description	Allocation
<b>STUDENT TRAVEL MEALS</b>	
Tennis	\$300
<b>FUEL Mileage</b>	
Football	\$260
Volleyball	\$260
Cross Country	\$260
Boys Basketball	\$260
Girls Basketball	\$260
Baseball	\$260
Softball	\$260
Track	\$260
Tennis	\$260
<b>Athletic Awards Fees</b>	
Awards/Trophies	\$1,200
<b>TOTAL</b>	<b>\$60,840</b>

# Human Resources

## Areas of Glows

- Tornillo ISD will begin the 2025-2026 school year fully staffed
- The Teacher Incentive Allotment generated a total income of 397,843 which represents 71% increase from last year
- Teacher Retention Rate is at 90%
- District has been using positive attrition to balance district staffing & budget

## Areas of Growth

- TRS Active Care premiums continue rising. Current contribution has not increased for the last 7 years
- Continue working with teachers to complete/add certification in their teaching subject/area

# TRS Active Care Medical Insurance



## TRS ACTIVECARE COMPARISON 2025 - 2026

2025-2026 Plan Year	Total Monthly Cost of Coverage											
	TRS-ActiveCare Primary			TRS-ActiveCare HD			TRS-ActiveCare Primary+			TRS-ActiveCare 2		
	Total Cost	District's Contribution (-275.00)	Employee's Semi-monthly cost	Total Cost	District's Contribution (-275.00)	Employee's Semi-monthly cost	Total Cost	District's Contribution (-275.00)	Employee's Semi-monthly cost	Total Cost	District's Contribution (-275.00)	Employee's Semi-monthly cost
Employee Only	\$452.00	\$177.00	\$88.50	\$470.00	\$195.00	\$97.50	\$530.00	\$255.00	\$127.50	\$1013.00	\$738.00	\$369.00
Employee and Spouse	\$1221.00	\$946.00	\$473.00	\$1269.00	\$994.00	\$497.00	\$1378.00	\$1103.00	\$551.50	\$2402.00	\$2127.00	\$1,063.50
Employee and Child(ren)	\$769.00	\$494.00	\$247.00	\$799.00	\$524.00	\$262.00	\$901.00	\$626.00	\$313.00	\$1507.00	\$1232.00	\$616.00
Employee and Family	\$1537.00	\$1262.00	\$631.00	\$1598.00	\$1323.00	\$661.50	\$1749.00	\$1474.00	\$737.00	\$2841.00	\$2566.00	\$1,283.00
2024-2025 Plan Year	Total Monthly Cost of Coverage											
	TRS-ActiveCare Primary			TRS-ActiveCare HD			TRS-ActiveCare Primary+			TRS-ActiveCare 2		
	Total Cost	District's Contribution (-275.00)	Employee's Semi-monthly cost	Total Cost	District's Contribution (-275.00)	Employee's Semi-monthly cost	Total Cost	District's Contribution (-275.00)	Employee's Semi-monthly cost	Total Cost	District's Contribution (-275.00)	Employee's Semi-monthly cost
Employee Only	\$400.00	\$125.00	\$62.50	\$416.00	\$141.00	\$70.50	\$470.00	\$195.00	\$97.50	\$1013.00	\$738.00	\$369.00
Employee and Spouse	\$1080.00	\$805.00	\$402.50	\$1124.00	\$849.00	\$424.50	\$1222.00	\$947.00	\$473.50	\$2402.00	\$2127.00	\$1,063.50
Employee and Child(ren)	\$680.00	\$405.00	\$202.50	\$708.00	\$433.00	\$216.50	\$799.00	\$524.00	\$262.00	\$1507.00	\$1232.00	\$616.00
Employee and Family	\$1360.00	\$1085.00	\$542.50	\$1415.00	\$1140.00	\$570.00	\$1551.00	\$1276.00	\$638.00	\$2841.00	\$2566.00	\$1,283.00



## TRS ACTIVECARE PRIMARY COMPARISON

2025-2026 Plan Year	Total Monthly Cost of Coverage		
	TRS-ActiveCare Primary		
	Total Cost	Monthly Cost After District's Contribution (-275.00)	Monthly Cost Difference
Employee Only	\$452.00	\$177.00	\$52.00
Employee and Spouse	\$1221.00	\$946.00	\$141.00
Employee and Child(ren)	\$769.00	\$494.00	\$89.00
Employee and Family	\$1537.00	\$1262.00	\$177.00

2024-2025 Plan Year	Total Monthly Cost of Coverage		
	TRS-ActiveCare Primary		
	Total Cost	Monthly Cost After District's Contribution (-275.00)	
Employee Only	\$400.00	\$125.00	
Employee and Spouse	\$1080.00	\$805.00	
Employee and Child(ren)	\$680.00	\$405.00	
Employee and Family	\$1360.00	\$1085.00	





## TRS ACTIVECARE HD COMPARISON

2025-2026 Plan Year	Total Monthly Cost of Coverage		
	TRS-ActiveCare Primary		
	Total Cost	Monthly Cost After District's Contribution (-275.00)	Monthly Cost Difference
Employee Only	\$470.00	\$195.00	\$54.00
Employee and Spouse	\$1269.00	\$994.00	\$145.00
Employee and Child(ren)	\$799.00	\$524.00	\$91.00
Employee and Family	\$1598.00	\$1323.00	\$183.00
2024-2025 Plan Year	Total Monthly Cost of Coverage		
	TRS-ActiveCare Primary		
	Total Cost	Monthly Cost After District's Contribution (-275.00)	
Employee Only	\$416.00	\$141.00	
Employee and Spouse	\$1124.00	\$849.00	
Employee and Child(ren)	\$708.00	\$433.00	
Employee and Family	\$1415.00	\$1140.00	



## TRS ACTIVECARE PRIMARY PLUS COMPARISON

2025-2026 Plan Year	Total Monthly Cost of Coverage		
	TRS-ActiveCare Primary		
	Total Cost	Monthly Cost After District's Contribution (-275.00)	Monthly Cost Difference
Employee Only	\$530.00	\$255.00	\$60.00
Employee and Spouse	\$1378.00	\$1103.00	\$156.00
Employee and Child(ren)	\$901.00	\$626.00	\$102.00
Employee and Family	\$1749.00	\$1474.00	\$198.00
2024-2025 Plan Year	Total Monthly Cost of Coverage		
	TRS-ActiveCare Primary		
	Total Cost	Monthly Cost After District's Contribution (-275.00)	
Employee Only	\$470.00	\$195.00	
Employee and Spouse	\$1222.00	\$947.00	
Employee and Child(ren)	\$799.00	\$524.00	
Employee and Family	\$1551.00	\$1276.00	

Program	Rate	Total Miles 23-24 SY	Total Cost 23-24 SY	Total Miles 24-25 SY	Total Cost 24-25 SY
Bus Routes	\$1.00	11,520	\$11,520	11,580	
SPED Bus Routes	\$1.08	3,600	\$3,888	3,667	
CTE	\$3.54	37,736	\$133,672	26,557	

M & O - Transportation

# M & O – Extracurricular (Non-instructional) Mileage

Month	2023-2024	2024-2025
September	\$3,095.68	\$3,545.34
October	\$4,747.58	\$4,512.82
November	\$2,806.19	\$2,645.51
December	\$2,635.03	\$1,814.85
January	\$4,615.60	\$3,394.71
February	No field trips	\$6,179.15
March	\$5,311.05	\$8,442.60
April	\$9,983.67	\$5,897.54
May	\$7,538.23	

# M & O – Projects

**Projects that need to completed within 1 yr.**

PK-8 Gym Floor		
Company	Amount	Warranty
Stout Hardwood Floor	\$114,715.73	
Pride	\$74,072.54	
Sport Surfaces	\$155,000.00	10 yrs.



## PK-8 Canopy

Company	Amount
West Texas Industrial Contractors	\$32,800.00
Western Welding & Development	\$15,600
Elias Welding	\$14,500





# M & O – Projects

THS Lighting	
Company	Amount
Arusa Enterprises	\$35,091.51
Elliott Electric Supply	\$30,185

**Projects that need to completed within 2 yrs.**

THS & Stadium HVAC	
Company	Amount
Control & Equipment Company	\$57,707.52

## THS Roof

Company	Amount	Warranty
Foam Applications	\$303,630	15 yrs.
	\$324,240	20 yrs.
National Waterproofing & Roofing	\$186,770	20 yrs.



# M & O – Projects

**Projects that need to completed within 3-5 yrs.**

Exterior Paint				
Location	Square Ft.	Gallons	Supplies	Total
Intermediate	14,796	246.6	\$660	\$25,320
PK-8 Cafeteria	7,770	129.5	\$660	\$13,610
Jr. High	17,985	299.75	\$660	\$30,635
THS	42,120	702	\$660	\$70,860
	<b>82,671</b>	<b>1,377.85</b>	<b>\$2,640</b>	<b>\$140,425</b>



# M & O – Projects

Interior Paint				
Location	Square Ft.	Gallons	Supplies	Total
Intermediate	38,000	180	\$1,700	\$19,700
PK-8 Cafeteria	8,025	32	\$750	\$3,950
Jr. High	44,000	208	\$2,000	\$22,800
THS	25,025	118	\$2,400	\$14,200
	<b>115,050</b>	<b>538</b>	<b>\$6,850</b>	<b>\$60,650</b>

# M & O – Projects

## District Wide Needs

Project	Estimated Cost
Baseball & Softball Scoreboards	\$15,000 ea.
Campus Marquees	\$30,000 ea.
Asphalt Repair	\$50,000
CO Windows	\$35,000
District Signage	\$5,000

# Superintendent

Account Name	Account Number	Allocations
Legal Fees	199-41-6211-00-701-99-0-00	\$ 1,400.00
ESC Region 19	199-41-6239-00-701-99-0-00	\$ 1,000.00
Rentals - Operating Leases	199-41-6269-00-701-99-0-00	\$ 1,400.00
Misc. Supplies	199-41-6399-00-701-99-0-00	\$ 1,000.00
Staff Travel	199-41-6411-00-701-99-0-00	\$ 4,196.00
Mileage	199-41-6494-00-701-99-0-00	
Oper ISD Adm Dues Central	199-41-6495-00-701-99-0-00	\$ 3,100.00
Awards and Fees	199-41-6499-00-701-99-0-00	\$ 5,100.00
		\$ 17,196.00



# BOT

Account Name	Account Number	Allocations
Legal Fees	199-41-6211-00-702-99-0-00	\$ 2,000.00
ESC Region 19	199-41-6239-00-702-99-0-00	\$ 2,500.00
Rentals - Operating Leases	199-41-6269-00-702-99-0-00	\$ 1,755.00
Board Travel - Bosquez	199-41-6419-01-702-99-0-00	\$ 2,000.00
Board Travel - Bullard	199-41-6419-02-702-99-0-00	\$ 2,000.00
Board Travel - Dozal	199-41-6419-03-702-99-0-00	\$ 2,000.00
Board Travel - Lopez	199-41-6419-04-702-99-0-00	\$ 2,000.00
Board Travel - Saldana	199-41-6419-05-702-99-0-00	\$ 2,000.00
Board Travel - Estrada	199-41-6419-06-702-99-0-00	\$ 2,000.00
Board Travel - Vega	199-41-6419-07-702-99-0-00	\$ 2,000.00
Mileage	199-41-6494-00-702-99-0-00	
Oper ISD Adm Dues Central	199-41-6495-00-702-99-0-00	\$ 1,000.00
Awards and Fees	199-41-6499-00-702-99-0-00	\$ 5,025.00
		\$ 26,280.00

# Finance 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 1<sup>st</sup>.
- 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.

# Board Adopted Funds



**Child Nutrition Services  
Fund 101**

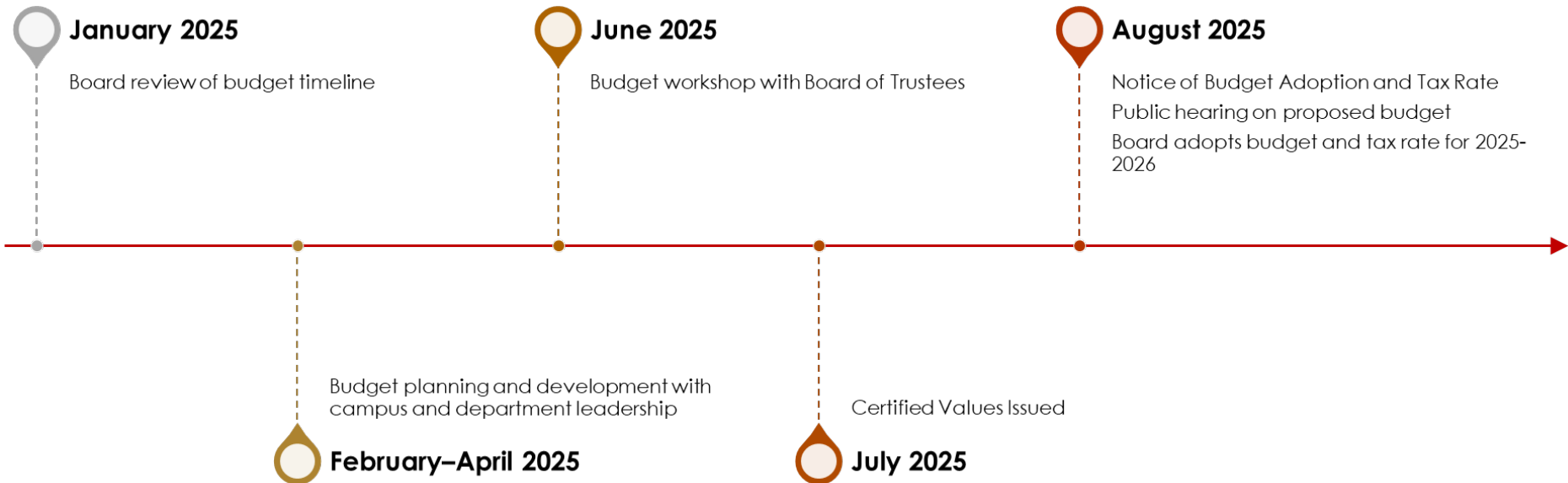


**General Fund  
Funds 181 & 199**



**Debt Service  
Fund 599**

# Budget Development & Timeline



# Budget Priorities

## **District Priorities**

- Provide necessary resources and materials to meet student outcomes
- Balanced Budget
- Retention and recruitment: Salary increase on Texas Legislation HB 2
- VATRE to increase salaries and balance pay grades with other districts within the region

# District Analysis

## **Strengths**

- Unassigned Projected Fund Balance - \$5.09 M or approximately 5.04 months of operating expenditures
- Staff Engaged and willing to face challenges
- New Federal Grant funding Blended Learning Initiatives and School Action Funds



# District Analysis

## Challenges

- Enrollment Decrease
  - 5 Year Average Decrease – 6% (Projected enrollment in 5 yrs. 496)
  - 10 Year Average Decrease – 5% (Projected enrollment in 10 yrs. 300)
- Low Attendance
- Increase in insurance costs
- Tax Compression
- No Community Infrastructures
- Over 56% of residents are retired
- Competitive Compensation
- Inflation, higher gas prices and utility costs
- Continue to offer Specialized Instructional Programming
- Tax Compression
- Constant changing in Technology
- Cybersecurity attacks
- Aging Facilities and vehicles upgrades needed

# District Analysis

## District Threats

- School Vouchers (Passed)
- Low Birth rate
- Local School Districts
- Governor privatizing Education
- Homeschooling
- Charter Schools
- Property Tax Reform/ Tax Compression
- Meeting student outcomes with less staff
- Increase in post-secondary tuition rates
- Higher cost of educational programs
- Higher per pupil costs
- High inflation
- Federal Government unable to adopt a budget
- Tariffs will raise costs on supplies, technology, and food
- Dismantling of the U.S Department of Education

# District Analysis

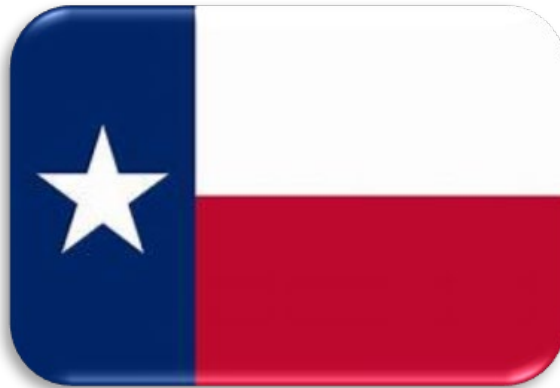
## District Opportunities

- Increase in state allotment of \$6,215
- Continue to increase student participation in college, military and career pathways 93%
- Provide PreK-12 aligned STEM-H learning with a focus on computer science
- Solar Farm in Tornillo ISD generating tax revenue

# Funding Elements



**LOCAL**



**STATE**



**FEDERAL**

# Local Funding Elements

## Local Tax Effort

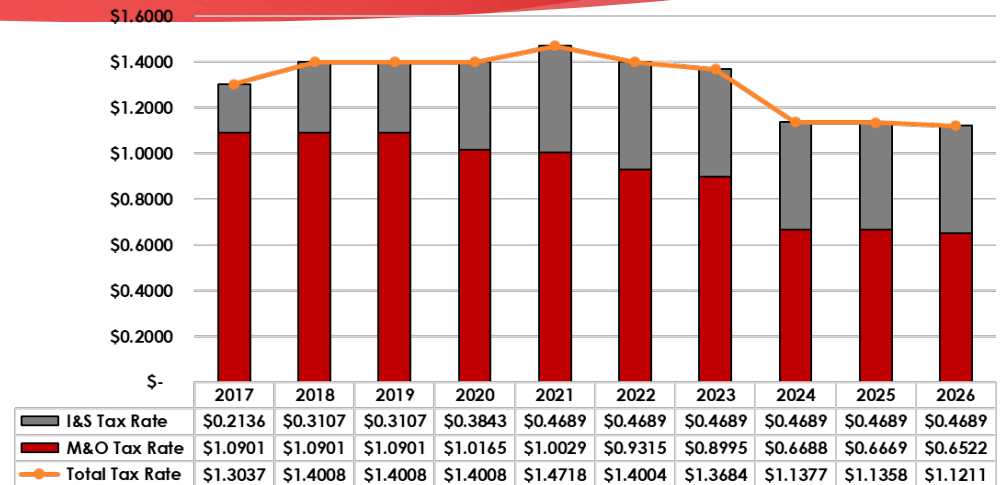
Property Tax Rate Assessed

- Maintenance & Operating (M&O)
- Interest & Sinking (I&S)

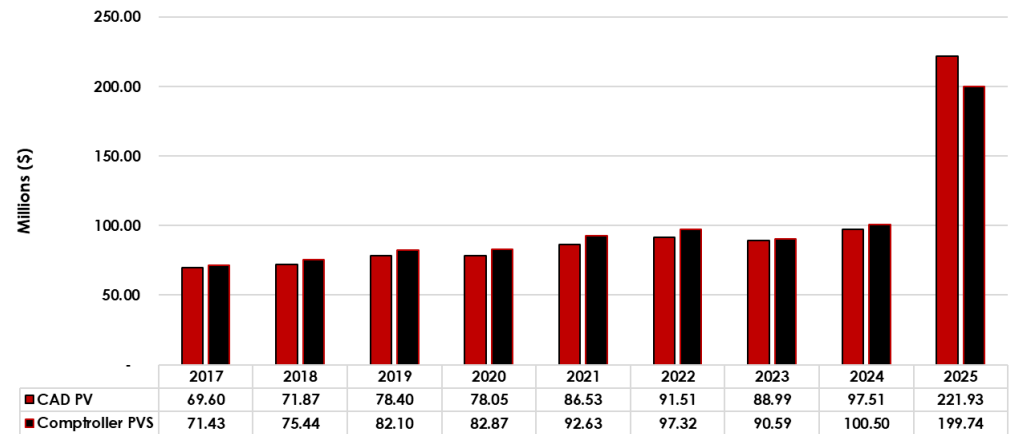
Assessed Property Value by Central Appraisal District (CAD)

Note: 2025– Preliminary Value from CAD

### Property Tax Rates



### Property Value Trends

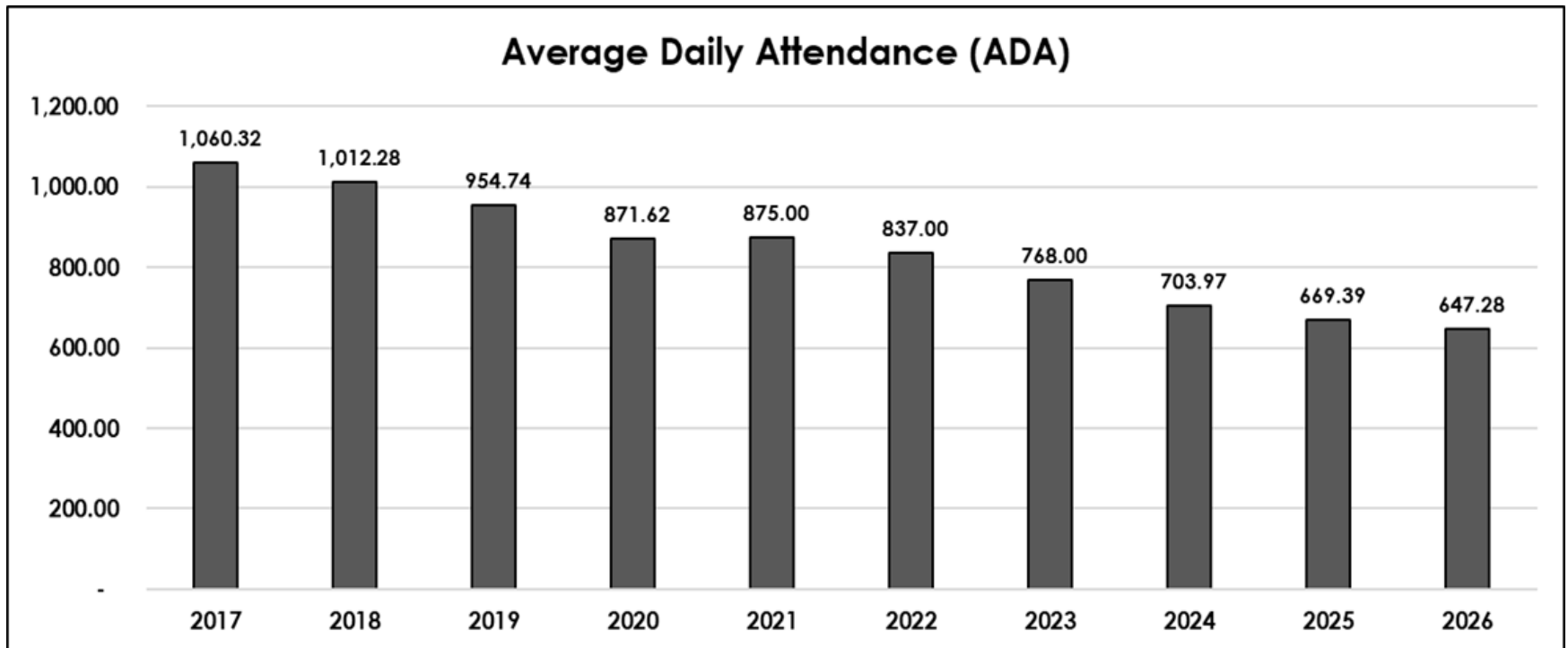


# State Funding Elements

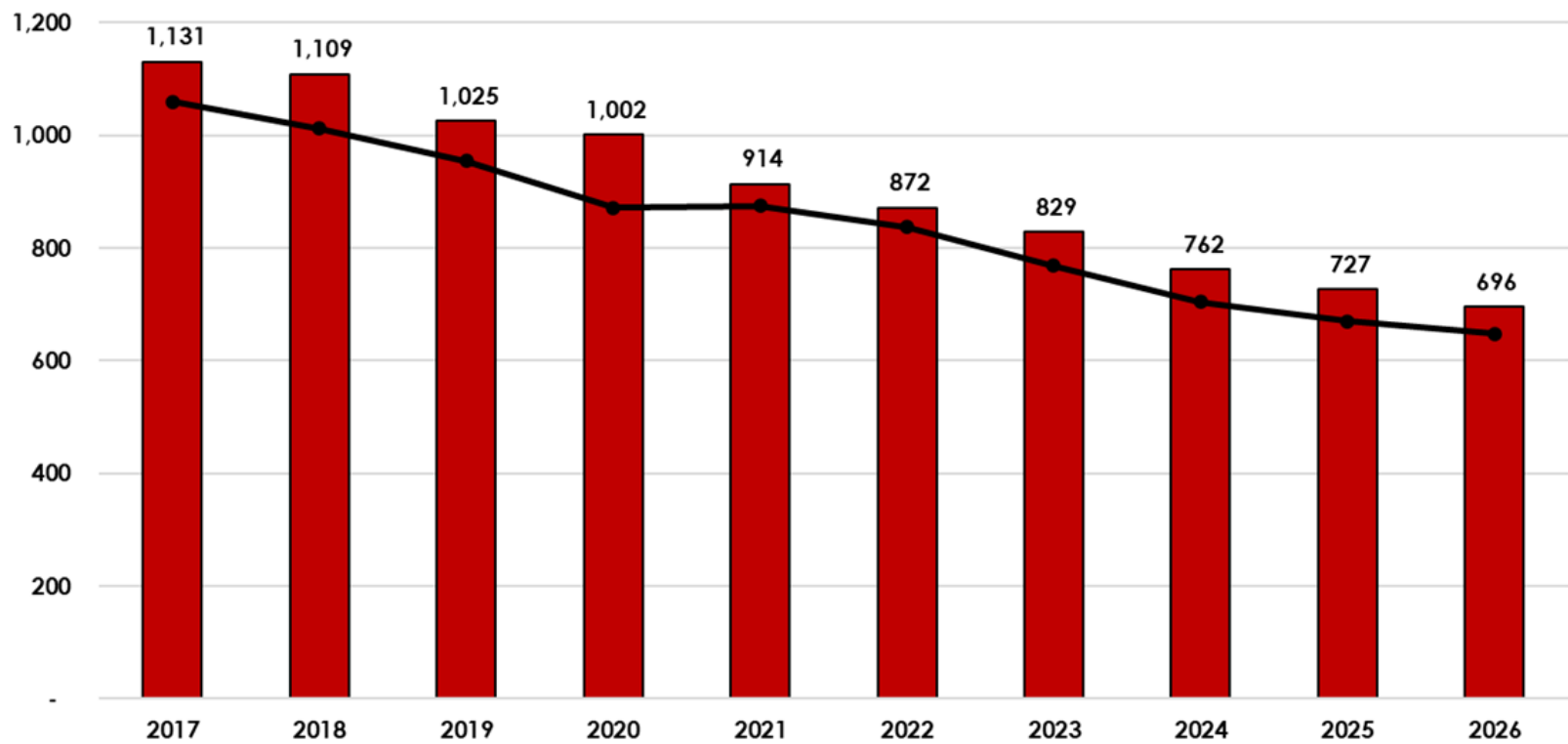
- ▶ Average Daily Attendance (ADA)
- ▶ Tax Collections
- ▶ Property Value Study (PVS) by State Comptroller's Value
- ▶ Property Tax



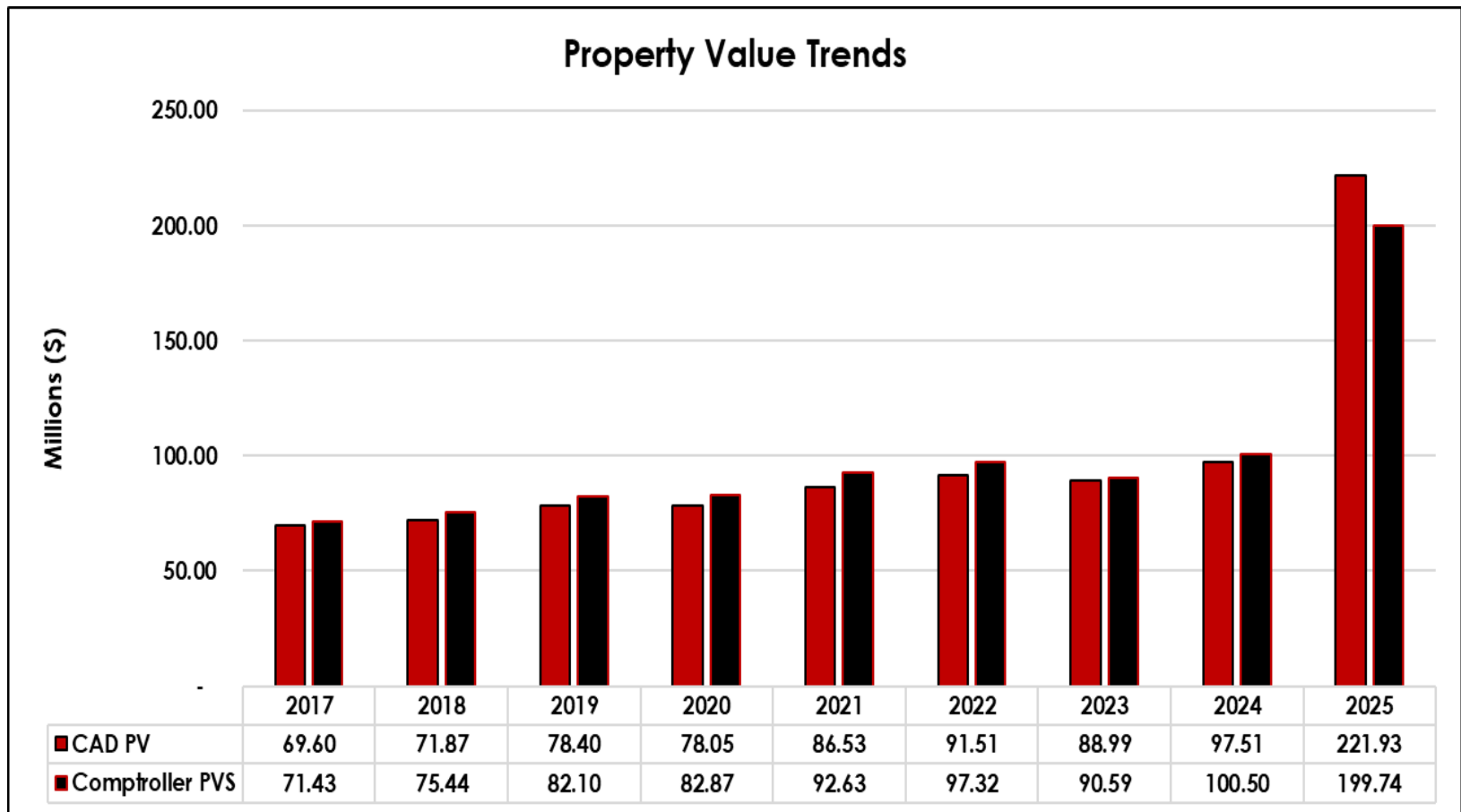
# State Funding Elements: Avg. Daily Attendance (ADA)



**Enrollment & ADA**

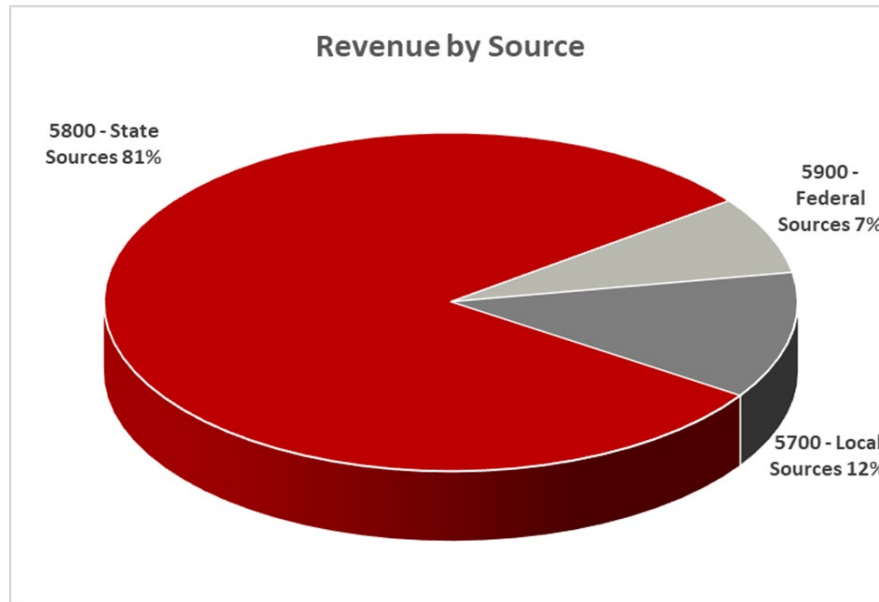


# State Funding Elements: Property Value



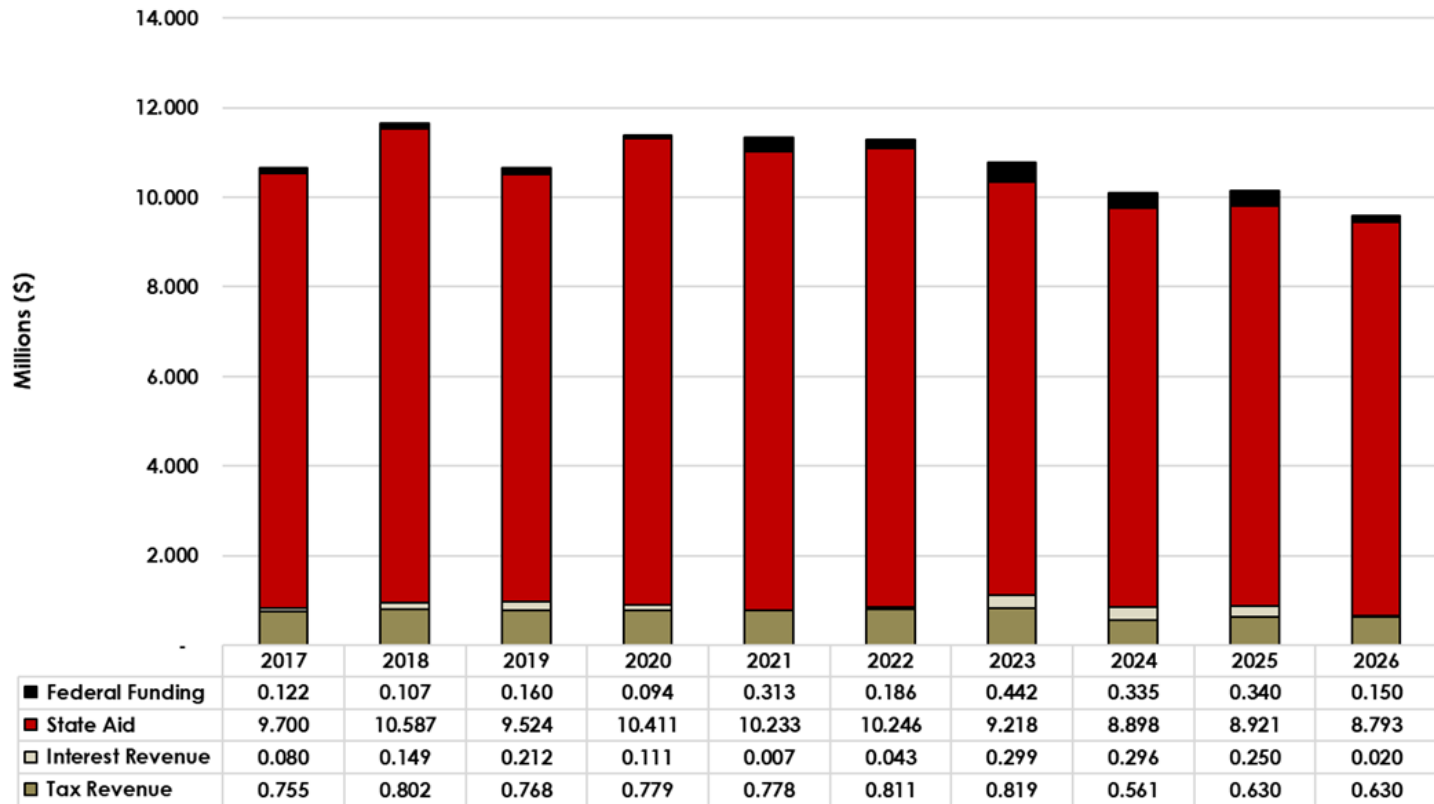
# 2025-2026 District Estimated Revenue

Revenues	101 CNS	199 GO	599 DS	Total
5700 - Local Sources	90,000	941,000	490,338	1,521,338
5800 - State Sources	3,000	9,301,931	798,752	10,103,683
5900 - Federal Sources	681,000	250,000	-	931,000
Fund Balance	-	-	-	
<b>Total Revenues</b>	<b>774,000</b>	<b>10,492,931</b>	<b>1,289,090</b>	<b>12,556,021</b>



# Revenue Trend

**General Operating Revenue Trend**



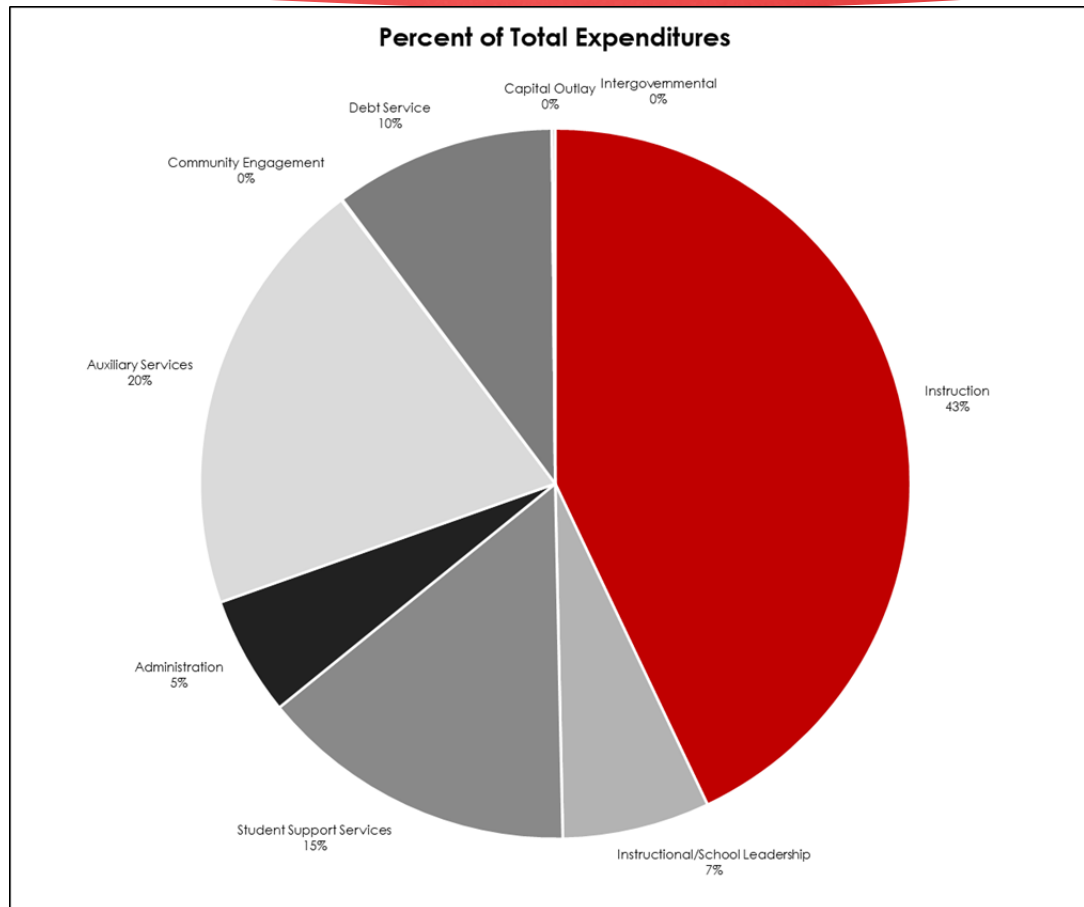
# 2025-2026 District Estimated Expenditures

Expenditures	101 CNS	199 GO	599 DS	Total
Campus	-	6,231,111	-	6,231,111
Department	774,000	4,548,632	1,289,090	6,611,722
<b>Total Expenditures</b>	<b>774,000</b>	<b>10,779,743</b>	<b>1,289,090</b>	<b>12,842,833</b>
<b>Surplus/(deficit)</b>	-	<b>(286,812)</b>	-	<b>(286,812)</b>

Expenditures	101 CNS	199 GO	599 DS	Total	%
Instruction	-	5,479,024	-	5,479,024	42.66%
Instructional/School Leadership	-	876,838	-	876,838	6.83%
Student Support Services	774,000	1,083,067	-	1,857,067	14.46%
Administration	-	704,262	-	704,262	5.48%
Auxiliary Services	-	2,607,202	-	2,607,202	20.30%
Community Engagement	-	6,850	-	6,850	0.05%
Debt Service	-	3,500	1,289,090	1,292,590	10.06%
Capital Outlay	-	-	-	-	0.00%
Intergovernmental	-	19,000	-	19,000	0.15%
<b>Total Expenditures</b>	<b>774,000</b>	<b>10,779,743</b>	<b>1,289,090</b>	<b>12,842,833</b>	<b>100.00%</b>
<b>Surplus/(deficit)</b>	-	<b>(286,812)</b>	-	<b>(286,812)</b>	

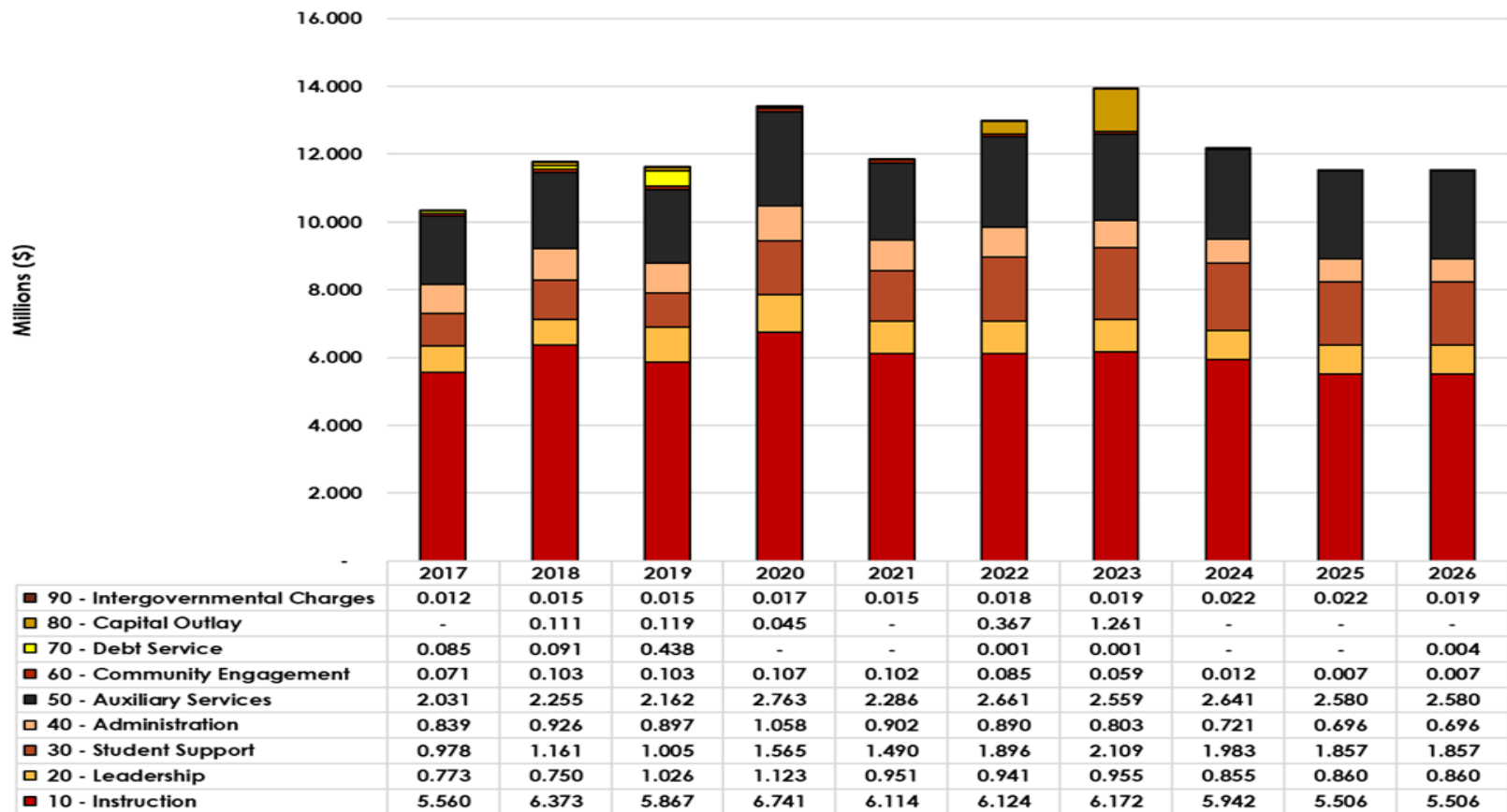


# Percent of Total Expenditures



# General Operating Trend

General Operating Expenditure Trends



# HB 2 impact

\$55 per student in basic allotment \$6,215  
Formula change tied to property growth

\$71,770 of new funding

\$45 per student in ADA  
non - teaching staff salary increases

\$29,135 new funding

HB2 Retention Allotment

distributed as lump sum or stipend (expecting guidance)

Teacher 3 but less than 5 years experience (4)

\$4,000 raise    \$16,000

Teacher 5 years or more (40)

\$8,000 raise    \$320,000

\*\*\*\*Details pending\*\*\*\*Expires Sept 1, 2027

Teacher Incentive Allotment Increases

Master Teacher from \$32,000 to \$36,000

Exemplary Teacher from \$6,000 to \$25,000

Recognized Teacher from \$3,000 to \$15,000

Acknowledge Teacher or National Board Certified \$3,000

# HB 2 Impact continued

\$106 per student to pay transportation, insurance, utilities, and or hiring of retired educators to fill teacher vacancy

\$73,776 of new funding

Funding for Safety increase in allotment from \$10 to \$20 per student and increase per campus from \$15,000 to \$33,540

\$62,580 for new funding

Restructuring the weights of Special Education Commissioner will determine the intensity based model funding provide to Special Education students by 2026-2027

Increased funding for CTE (weights have not been determined)

Teacher preparation and certification initiatives, as the bill requires that all teachers in foundation courses be certified by 2029-2030

Additional funding for Early Educations (weights have not been determined)

# Explanations of deficit

## Explanation of deficit

Position Reclassifications	81,119
SRO Cost after grant expires on 8/31/2025	165,693
Increase in insurance cost	40,000
	<hr/> 286,812

Position removed	Positions	
Safety officer	1	
Instructional Aides	6	
LVN Wellness	1	
Teacher	2	
Custodian	1	
A/P Clerk	1	
<b>Savings</b>	<b>12</b>	<b>374,960</b>

# Budget Considerations

Provide non Teaching and Teachers less than 2 yrs one time \$2,000 payment	\$	188,000
<b>Over all Deficit</b>		<b>(237,551)</b>

Pending:

- Solar Panel Project Phase 2 – El Paso Electric
- VATRE
- Update on property values





Thank you!