



TORNILLO INDEPENDENT SCHOOL DISTRICT

Finance Services

MEMORANDUM

To: Members of the Board of Trustees
From: Luis M Guerra, Director of Finance
Subject: Budget Adoption 2025-2026
Date: August 18, 2025

Dear Board of Trustees and Community,

Attached is the 2025-2026 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, 2025 and ending August 31, 2026. 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 **48.86%** of the general fund budget and **41.07%** of the total budget.

Declining enrollment continues to be a reality and challenge for Tornillo ISD. Approximately 86% of the District's revenues are received from state program revenues. Administration has proposed a balance budgeted for the 2025-2026 fiscal year, The Board of Trustees and Administration should continue to work strategically to maximize resources.

The district's 2025-2026 Proposed Budget is aligned to support the Board's and Administration goals to improve student outcomes.

