



## Agenda for Board of Trustees Meeting Tornillo Independent School District

**Meeting Date:** Wednesday, August 30, 2023

**Meeting Type:** Special

**Meeting Time:** 5:30 PM

**Meeting Location:** W.E. Neill Service Center, 19210 Cobb, Tornillo, TX 79853

### Disclaimer

This meeting will be conducted in accordance with the Texas Open Meetings Act; hence, the **public is welcomed and invited to attend**. When necessary, the Board may enter into *closed session* under the authority of Chapter 551 of the Texas Government Code.

Public comments related to the agenda items listed for this meeting shall be handled as follows: If you would like to sign up for public comment, please submit the following information to [aguilarr@tisd.us](mailto:aguilarr@tisd.us): (1) your name, (2) contact information, and (3) specify the item(s) you would like to comment upon prior to the board's deliberation. For more information about public comment, see Policy BED.

**All voting will be done in open session.**

**Items on the Agenda:** The subjects (order may be changed) to be discussed, considered, or upon which any formal action may be taken are listed below.

1. **(OTHER) First Order of Business**  
Ms. Marlene Bullard, Board President
  - A. Establish a quorum and call the meeting to order
  - B. Pledge of Allegiance to the United States
2. **(OTHER) Open Forum**  
Ms. Marlene Bullard, Board President
3. **(STRUCTURE) Board Items**
  - A. Public Hearing on Budget and Tax Rate for 2023-2024 Fiscal Year 2  
Mr. Luis M. Guerra, Director of Finance
  - B. Consider Approval of Budget for 2023-2024 Fiscal Year 26  
Mr. Luis M. Guerra, Director of Finance
  - C. Consider Approval of Ordinance Adopting Tax Rate for 2023-2024 Fiscal Year 27  
Mr. Luis M. Guerra, Director of Finance
4. **Next Meeting Tentative Date:** August 31, 2023

### Adjournment of the Meeting

Rosa Vega-Barrio  
Superintendent of Schools

**2023-2024  
Budget Adoption**

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**August 30, 2023**



# Budgets Presented for Adoption

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**Child Nutrition Services  
Fund 101**



**General Fund  
Funds 181, 197 & 199**



**Debt Service  
Fund 599**

# Budget Process & Requirements

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## PROCESS

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- 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

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- 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.

## 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.

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## Lone Star Governance Goals

1. Students performing at the Meets Grade Level Standard on STAAR Reading grade 3rd – 8th, EOC English I & English II will increase from 28% to 46% by 2024.
2. Students performing at the Meets Grade Level Standard on STAAR Math grades 3rd – 8th and EOC Algebra 1 will increase from 35% to 50% by 2024.
3. Students graduation college, career, and military ready will increase from 78% in 2019 to 90% by 2024.

*Innovating – Empowering – Thriving*

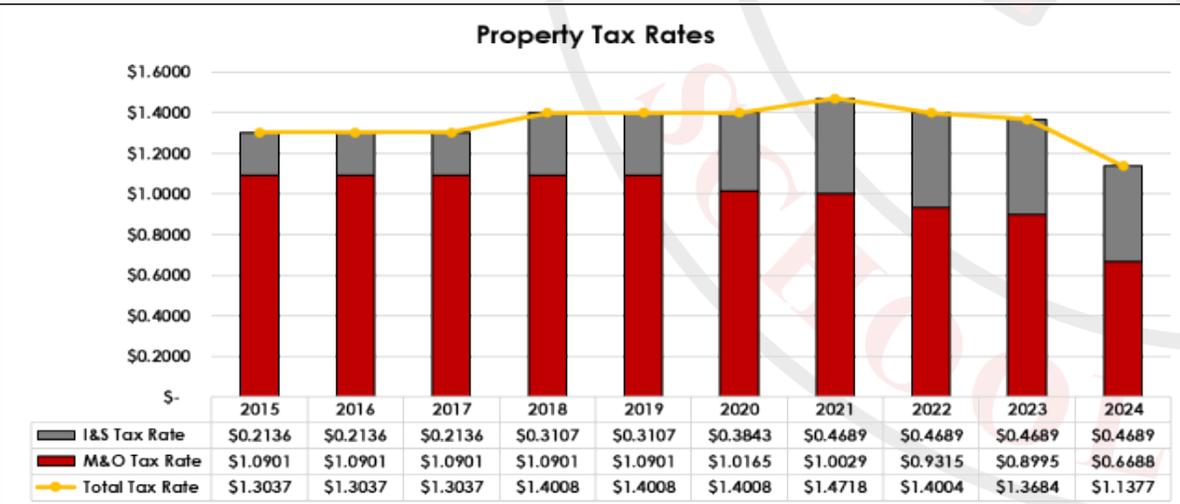
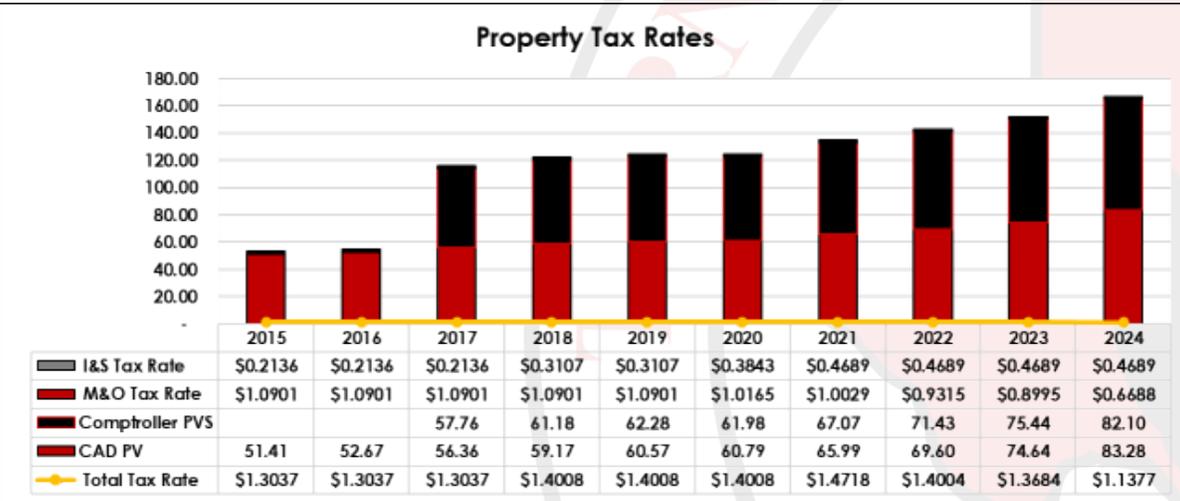


# Budget Development & Timeline

# FUNDING ELEMENTS

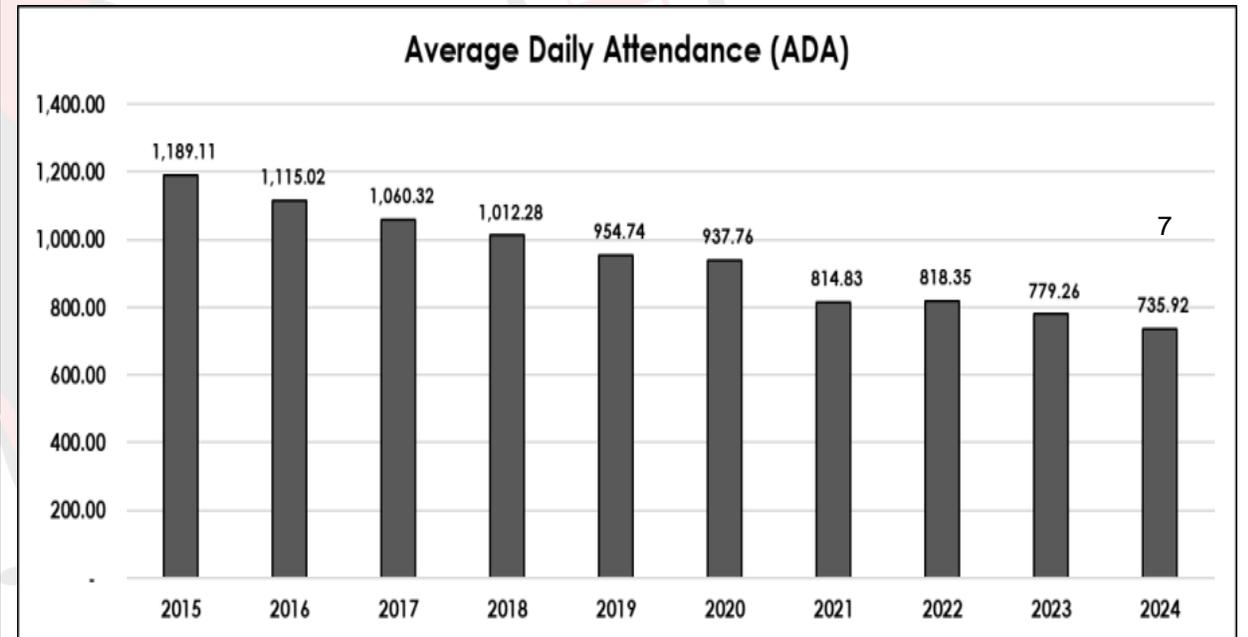
## Local Tax Effort

Property Tax Rate Assessed  
Assessed Property Value by Central Appraisal District



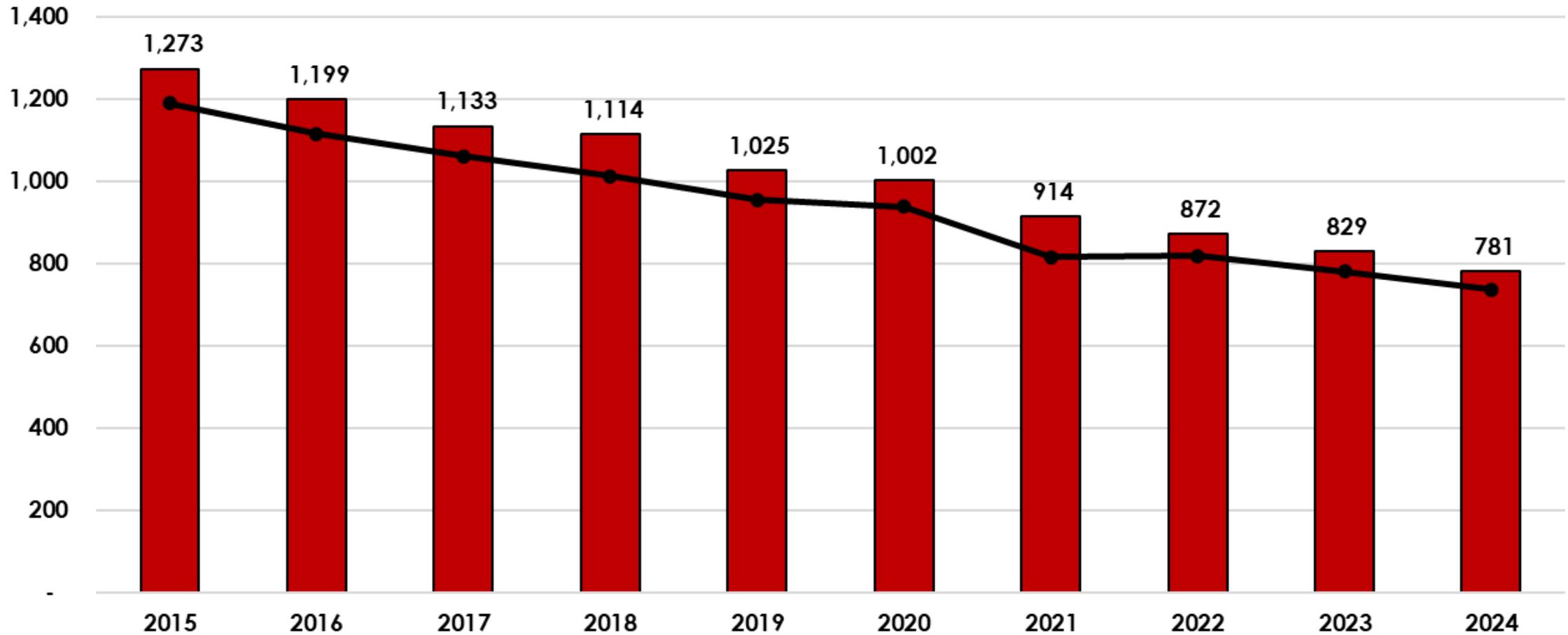
## State Funding

Average Daily Attendance (ADA)  
Tax Collections  
Assessed Property Values by State Comptroller's Value  
Property Tax Rate Assessed by District



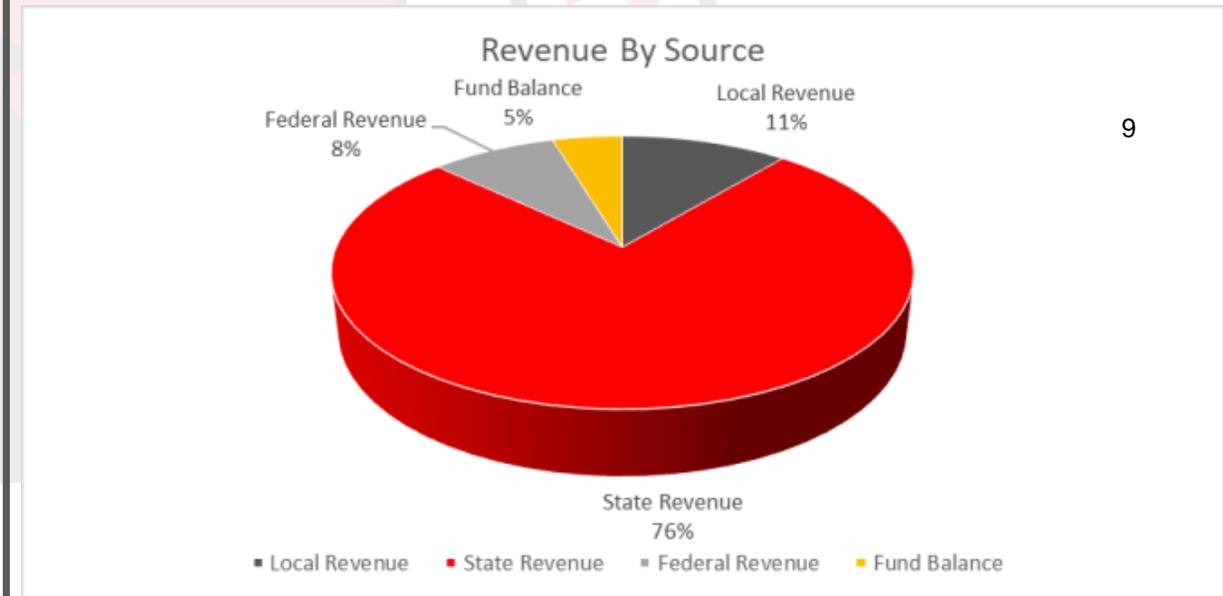
# Projected Enrollment & ADA

Enrollment & ADA



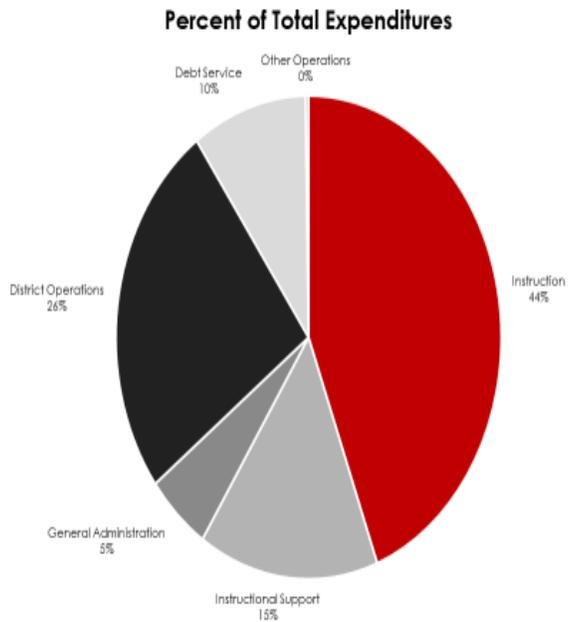
# Revenue Estimates

Sources	2022-2023 Adopted	2023-2024 Proposed	Difference
Local Revenue	\$ 1,481,191	\$ 1,483,900	\$ (2,709)
State Revenue	\$ 11,449,549	\$ 10,216,455	\$ 1,233,094
Federal Revenue	\$ 1,125,900	\$ 1,119,200	\$ 6,700
Fund Balance	\$ -	\$ 624,372	\$ (624,372)
	\$ 14,056,640	\$ 13,443,927	\$ 612,713



Note: Year to year difference in state funding is attributed to decline in enroll by approximately 64 students \$960,000.

# Expenditure Estimates



Uses	2022-2023 Adopted	2023-2024 Proposed	Difference
Instruction	\$ 6,217,145	\$ 5,942,554	\$ 274,591
Instructional Support	\$ 1,946,483	\$ 2,026,854	\$ (80,371)
General Administration	\$ 916,287	\$ 721,506	\$ 194,781
District Operations	\$ 3,594,694	\$ 3,427,215	\$ 167,479
Debt Service	\$ 1,301,031	\$ 1,291,798	\$ 9,233
Other Operations	\$ 81,000	\$ 34,000	\$ 47,000
	\$ 14,056,640	\$ 13,443,927	\$ 612,713

# 2023 – 2024 Proposed Budget

## Sources

5700 Local and Intermediate Sources	\$ 1,483,900
5800 State Program Revenue	10,216,455
5900 Federal Program	1,119,200
<b>Total Revenues</b>	<b>\$ 12,819,555</b>
Fund Balance	624,372
<b>Total Sources</b>	<b>\$ 13,443,927</b>

## Uses

11	Instruction	\$ 5,484,706
12	Instruction Resources & Media Services	168,755
13	Curriculum & Instructional Staff Development	289,094
21	Instructional Leadership	101,740
23	School Leadership	754,145
31	Guidance, Counseling & Evaluation Services	291,323
32	Social Work	-
33	Health Services	176,623
34	Student Transportation	296,254
35	Food Services	813,000
36	Extracurricular Activities	406,768
41	General Administration	721,506
51	Facilities Maintenance & Operations	1,663,220
52	Security & Monitoring Services	417,030
53	Data Processing Services	533,965
61	Community Services	12,000
71	Debt Service	1,291,798
99	Other Governmental Charges	22,000
	<b>Total Uses</b>	<b>\$ 13,443,927</b>

Function 41 includes \$10,300 in object code 6491 – Statutorily Required Public Notices to publish all statutorily required public notices in the newspaper. A portion of the membership dues paid, approximately \$3,500., by the District is used to directly or indirectly influence or attempt to influence the outcome of legislation or administrative action, as those terms are defined in Section 305.002, Government Code.

# 2023 – 2024 Fund Balance Recap

Fund Balance Recap		
State Revenues loss 64 students @15K	\$	960,000
Tax Compression	\$	240,000
Cost savings of closing elementary copiers, electric, water, custodial supplies, maintenance,	\$	(130,075)
New positions: 1 Bus driver, 1 Assistant Principal, 1 Campus Secretary		12
	\$	208,365
Remove positions through Attrition: 1 Principal, 8 teachers, 1 campus clerk, 1 instructional aide, 1 counselor and 1 Security	\$	(793,918)
Funding SRO (Placencia) and new SRO starting January 2024	\$	140,000
	\$	624,372

# Proposed Budget by Category

## TORNILLO ISD 2023-2024 Proposed Budget

		6100	6200	6300	6400	6500	
		Payroll	Contracted	Supplies &	Other	Debt	
Campus/Department		Costs	Services	Materials	Operating	Service	Total
001	Tomillo High School	\$ 2,412,686	\$ 228,800	\$ 97,758	\$ 91,748		\$ 2,830,992
041	Tomillo Junior High School	1,141,697	13,700	45,153	13,840		1,214,390
044	Tomillo Intermediate School	2,694,428	16,300	111,056	16,300		2,838,084
101	Tomillo Elementary	-	-	-	-		-
699	Summer School	70,000				-	70,000
<b>Campus Subtotal</b>		<b>\$ 6,318,811</b>	<b>\$ 258,800</b>	<b>\$ 253,967</b>	<b>\$ 121,888</b>	<b>\$ -</b>	<b>\$ 6,953,466</b>
701	Superintendent	\$ 129,033	\$ 3,900	\$ 2,207	\$ 13,000		\$ 148,140
702	Board of Trustees		6,105	5,095	18,000		29,200
703	Tax Collections		22,000				22,000
727	Human Resources	90,922	10,400	4,500	10,470		116,292
750	Finance Services	257,772	78,000	19,000	43,102		397,874
901	Child Nutrition Services	69,652	5,400	210,004	3,000		288,056
902	Child Nutrition Services	161,805	-	-	-		161,805
903	Child Nutrition Services	108,902	6,300	199,500	6,000		320,702
909	Child Nutrition Services	8,000					8,000
916	Curriculum & Instruction	192,184	-	1,500	13,000		206,684
918	Special Education	86,952	48,400	3,200	5,400		143,952
933	Wellness Services	151,699	650	4,774	4,500		161,623
934	Transportation	213,704	20,400	44,150	(4,000)		274,254
951	Maintenance Operations	396,430	443,000	131,000	212,000		1,182,430
952	Security Services	185,830	132,500	19,200	1,500		339,030
953	Information Technology	299,965	146,100	104,900	9,500		560,465
999	Districtwide	63,071	3,750	251,900	19,434	1,291,798	1,629,953
<b>Department Subtotal</b>		<b>\$ 2,415,922</b>	<b>\$ 926,905</b>	<b>\$ 1,000,930</b>	<b>\$ 354,906</b>	<b>\$ 1,291,798</b>	<b>\$ 5,990,461</b>
TRS on-Behalf		\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
<b>Totals</b>		<b>\$ 9,234,733</b>	<b>\$ 1,185,705</b>	<b>\$ 1,254,897</b>	<b>\$ 476,794</b>	<b>\$ 1,291,798</b>	<b>\$ 13,443,927</b>

2023-2024 Proposed FTE					
Positions	THS	TJH	TIS	District	Total
Teachers	22	11	24	1	58
Instructional Aides	5	2	11	0	18
Library Aides	1	0	1	0	2
Librarian	0	0.5	0.5	0	1
Campus Secretary	2	0	1	0	3
Campus Clerk	1	1	1	0	3
Custodians	6	2	6	1	15
Assistant Principals	1	1	1	0	3
Principal	1	0	1	0	2
Counselor	1	1	1	0	3
CTE Coordinator	1	0	0	0	1
Child Nutrition Services	5	5	3	1	14
Instructional Specialist	0	0	1	0	1
Superintendent-Secretary	0	0	0	1	1
Superintendent	0	0	0	1	1
Human Resources	0	0	0	2	2
Peims Coordinator	0	0	0	1	1
Finance Services	0	0	0	4	4
Special Education	0	0	0	0.4	0.4
Wellness	0	0	0	3	3
Transportation	0	0	0	4	4
Maintenance & Operator	0	0	0	9	9
Security Services	0	0	0	7	7
Technology	0	0	0	6	6
	<b>46</b>	<b>23.5</b>	<b>51.5</b>	<b>41.4</b>	<b>162.4</b>

Federally Funded Positions		
Positions	FTE	
F - Instructional Specialist	4	Title I Part A
Parent Liaison	1	Title I Part A
Speech Therapist	1	IDEA B
Diagnostician	0.6	IDEA B
SPED Case Worker	1	IDEA B
Attendance Officer	1	ESSER III
Instructional Specialist	1	ESSER III
Instructional Specialist	2	TCLAS
Adult Education	1	TCLAS
	<b>12.6</b>	

**Positions  
& FTEs**

# Federal Funds Year to Year Comparison

Entitlements	2023 Final	2024 Planning	Change
Title I, Part A Improving Basic Programs	483,329	475,313	(8,016)
Title II, Teacher Training & Recruitment	59,518	55,003	(4,515)
Titel III, English Language Acquisition	51,717	48,164	(3,553)
IDEA-B, Formula	155,054	151,264	(3,790)
IDEA-B, Preschool	811	881	70
Perkins V	16,617	15,257	(1,360)
Titel IV, Part A Student Support	35,287	37,566	2,279
Title V, Part B Rural Low Income School	22,590	22,590	-
ESSER III	4,048,624	continues	-
ESSERII	1,802,125	closed	-
ESSER I	442,631	closed	-
ARP Homeless	14,679	continues	-
TCLAS ESSER III	2,072,700	continues	-
TCLAS HIGH QUALITY AFTERSCHOOL	782,500	continues	-
School Action Fund	725,000	continues	-
TCLAS GR	688,083	continues	-
IDEA B ARP Formula	44,785	closed	-
IDEA B ARP Preschool	1,829	closed	-
<b>Federal Funding</b>	<b>11,447,879</b>	<b>806,038</b>	<b>(18,885)</b>



# Public Hearing Tax Rates 2023 – 2024

August 30, 2023



# FY 2023-2024 Property Tax Adoption

Published notice of public hearing in The West Texas Courier on August 17, 2023.

Published intent to adopt the following tax rates:

- Maintenance and Operations Tax Rate of \$0.6688
- Interest and Sinking Fund Tax Rate of \$0.4689
- **Total Tax Rate of \$ 1.137700 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 P.M. on Tuesday, August 30, 2023 in in the W.E. Neill Service Center, 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 tax 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	\$0.668800/\$100 (Proposed rate for maintenance and operations)
School Debt Service Tax	
Approved by Local Voters	\$0.468900/\$100 (Proposed rate to pay bonded indebtedness)

### Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and Operations	4.61%	Decrease
Debt Service	0.94%	Decrease
Total Expenditures	4.27%	Decrease

## What are Property Taxes?

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- 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

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Maintenance & Operations (M&O)

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Interest & Sinking (I&S)

# Proposed Tax Rates

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## Maintenance & Operations

\$0.6688 p/every hundred valuation

## Interest & Sinking

\$0.4689 p/every hundred valuation

## COMBINED TAX RATE

**\$1.1377**

Avg. Home Taxable Value: \$434

School District Tax Rate: \$1.1377

### Calculation

$$\$434 / \$100 \times \$1.1377 = \$4.93$$

### Breakdown

$$\text{M\&O} - \$0.6688 = \$2.90$$

$$\text{I\&S} - \$0.4689 = \$2.03$$

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

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$ 89,421	\$ 100,434
Average Taxable Value of Residences	\$ ,49,421	\$ 434
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 1.3684	\$ 1.1377
Taxes Due on Average Residence	\$ 676.28	\$ 4.93
Increase (Decrease) in Taxes		\$ -671.35

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 \$1.1377 is less than published rate of \$1.161538. At the proposed rate decrease in taxes would be \$(671.35)

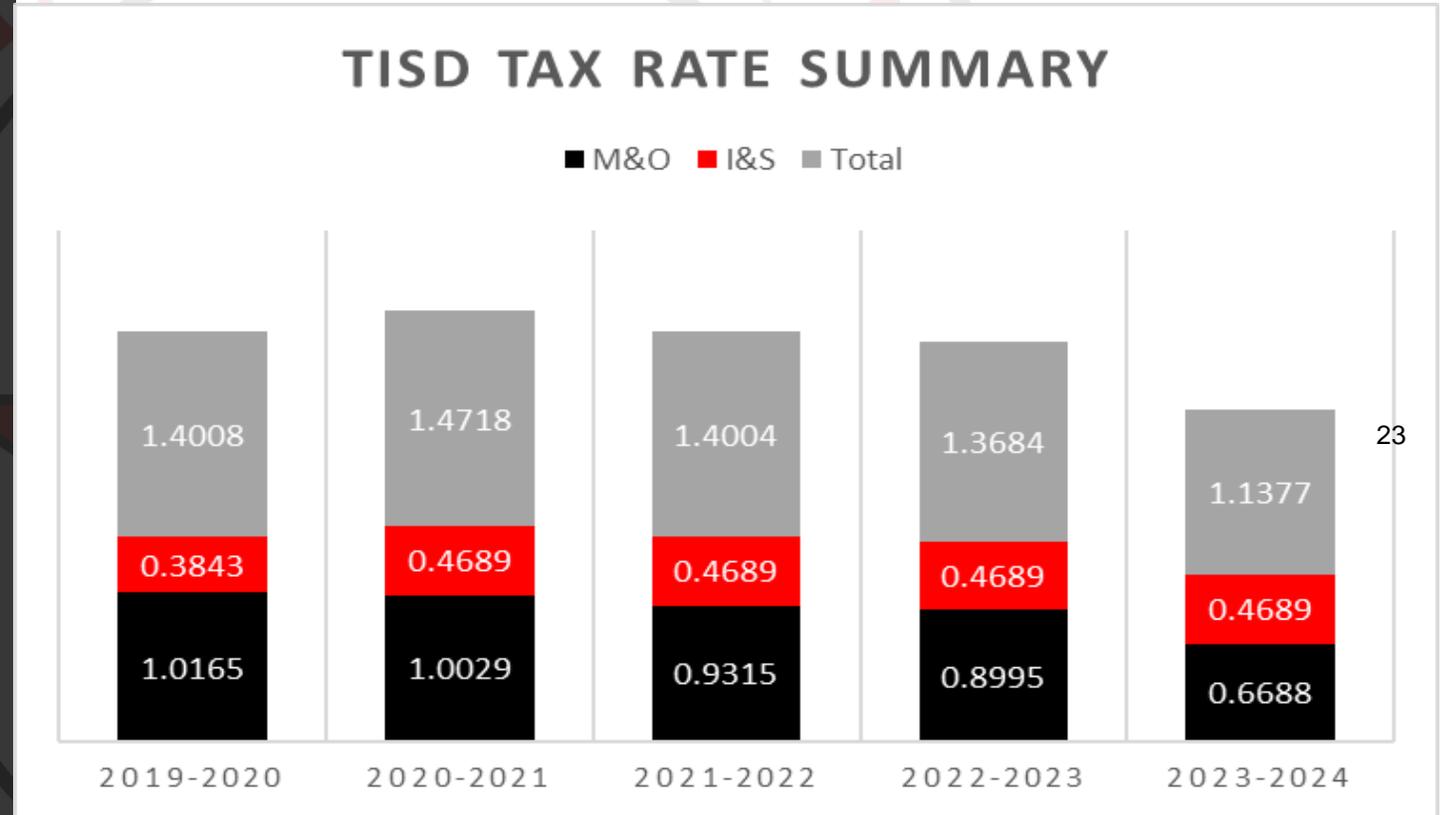
# Proposed Rate Tax Calculation

# No-New-Revenue Tax Rate (NNR)

- It is the tax rate that produces the same property tax revenue in the coming year as the prior year if applied to the same properties(taxed in both years). When appraisal values increase, the NNR tax rate should decrease.
- It is not the tax rate that would allow the district to maintain total revenue per student compared to the prior year. Why? It ignores state aid and recapture offsets.
- Tornillo ISD Voter Approval Tax Rate - \$1.161538.
- Tornillo ISD No-New-Revenue Tax Rate - \$1.129195.
- The property tax rate increased by the adoption of a tax rate of \$1.1377, which is effectively a 0.75 percent increase in the tax rate. This year's tax rate to fund maintenance and operations expenditures does not exceed last year's maintenance and operation tax levy.

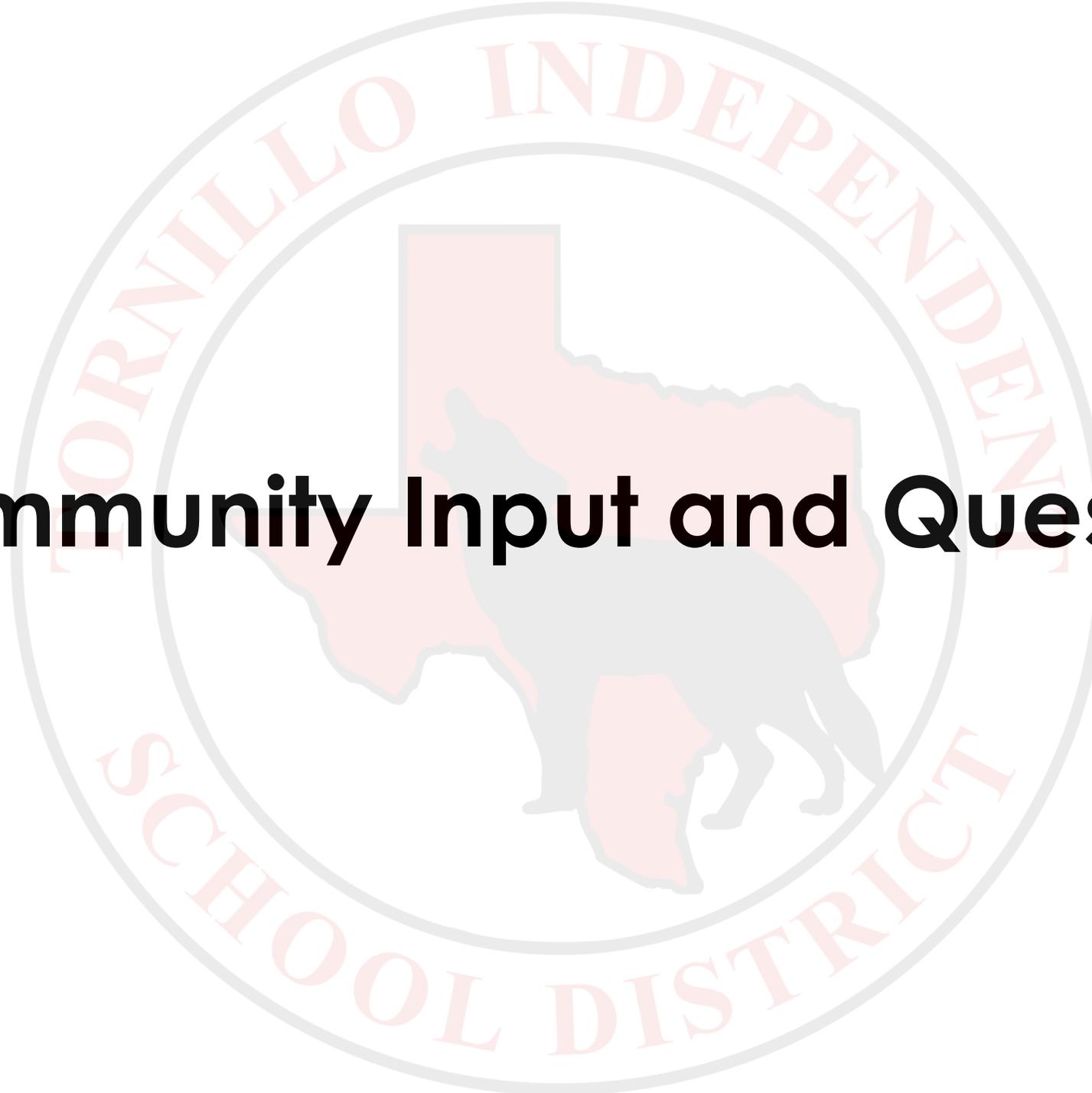
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# TISD TAX RATE HISTORY



# Proposed Tax Rates Compariso n

District	2024			2023		
	M&O Tax Rate	I&S Tax Rate	Total Tax Rate	Tax Rate Change		
Socorro	\$ 0.855	\$ 0.395	\$ 1.250	\$ 1.250	\$ (0.000)	
Anthony	\$ 0.736	\$ 0.194	\$ 0.930	\$ 0.986	\$ (0.056)	
San Elizario	\$ 0.823	\$ 0.170	\$ 0.993	\$ 1.053	\$ (0.060)	
Tornillo	\$ 0.669	\$ 0.469	\$ 1.138	\$ 1.368	\$ (0.230)	
Clint	\$ 0.758	\$ 0.380	\$ 1.138	\$ 1.323	\$ (0.186)	
Canutillo	\$ 0.761	\$ 0.360	\$ 1.121	\$ 1.303	\$ (0.183) <sup>24</sup>	
Fabens	\$ 0.791	\$ 0.332	\$ 1.123	\$ 1.338	\$ (0.215)	
Ysleta	\$ 0.826	\$ 0.455	\$ 1.281	\$ 1.459	\$ (0.178)	
El Paso	\$ 0.826	\$ 0.311	\$ 1.137	\$ 1.314	\$ (0.177)	

The logo for Fornillo Independent School District is a circular seal. It features a central map of Texas with a grey silhouette of a longhorn standing on it. The words "FORNILLO INDEPENDENT" are written in a light red, serif font along the top inner edge of the circle, and "SCHOOL DISTRICT" is written along the bottom inner edge.

# Community Input and Questions



# TORNILLO INDEPENDENT SCHOOL DISTRICT

Finance Services

## MEMORANDUM

To: Members of the Board of Trustees  
From: Luis M Guerra, Director of Finance  
Subject: Budget Adoption 2023-2024  
Date: August 30, 2023

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Dear Board of Trustees and Community,

Attached is the 2023-2024 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, 2023 and ending August 31, 2024. 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 **48.88%** of the general fund budget and **40.63%** of the total budget.

Declining enrollment continues to be a reality and challenge for Tornillo ISD. Approximately 83% of the District's revenues are received from state program revenues. While administration has proposed a balanced budget for the 2023-2024 fiscal year, the Board of Trustees and Administration should continue to work strategically to maximize resources.

The district's 2023-2024 Proposed Budget is aligned to support the Board's and Administration goals to improve student outcomes.

**TORNILLO INDEPENT SCHOOL DISTRICT**

**ORDINANCE ADOPTING TX RATE  
FOR 2023-2024 SCHOOL YEAR**

**1. RECITALS**

The School District has a fiscal year commencing September 1 and ending August 31.

The School District has received the certified appraisal of property value within the School District from the El Paso County Central Appraisal District.

The Board of Trusteed has published the Notice of Public Meeting to Discuss the Budget and Proposed Tax Rate as required by Section 44.004, Texas Education Code.

The Board of Trustees has conducted a public meeting on the budget and proposed tax rate.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Trustees of the Tornillo Independent School District as follows:

2. The Maintenance and Operations Tax Rate per \$100.00 of valuation of property in the School District for the school year 2022-2023 shall be \$0.6688.
3. The Interest and Sinking Tax Rate per \$100 of valuation of property in the School District for the school year 2022-2023 shall be \$0.4689.
4. The Total Tax Rate for the 2023-2024 school year shall be \$1.1377.
5. THIS TAX RATE WILL NOT RAISE MORE TAXES FOR MAINTANENCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

**APPROVED AND ADOPTED** on August 30, 2023.

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MARLENE BULLARD  
PRESIDENT, BOARD OF TRUSTEES

**ATTEST:**

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OFELIA BOSQUEZ  
SECRETARY, BOARD OF TRUSTEES