Ysleta Independent School District
General Fund, Child Nutrition, Debt Service

2026-2027 Adopted Budget
Approved by the Board of Trustees
June 17, 2026

Revenues		1XX General Fund	240 Child Nutrition	5XX Debt Service	Total
5700	Revenues From Local And Intermediate Sources	$63,440,000	$463,543	$35,550,000	$99,453,543
5800	State Program Revenues	$299,576,211	$186,763	$14,500,000	$314,262,974
5900	Federal Program Revenues	$3,279,952	$24,201,428	$0	$27,481,380
7900	Other Resources	$12,882,000	$0	$18,211,378	$31,093,378
	Total	$379,178,163	$24,851,734	$68,261,378	$472,291,275

Expenditures		1XX General Fund	240 Child Nutrition	5XX Debt Service	Total
11	Instruction	$212,530,083	$0	$0	$212,530,083
12	Instructional Resources, Media Services	$3,848,557	$0	$0	$3,848,557
13	Curriculum Development & Staff Development	$9,465,528	$0	$0	$9,465,528
21	Instructional Leadership	$6,845,708	$0	$0	$6,845,708
23	School Leadership	$24,662,286	$0	$0	$24,662,286
31	Guidance & Counseling, Evaluation	$17,069,597	$0	$0	$17,069,597
32	Social Work Services	$1,571,933	$0	$0	$1,571,933
33	Health Services	$5,328,427	$0	$0	$5,328,427
34	Student Transportation	$14,704,927	$0	$0	$14,704,927
35	Food Services	$743,521	$24,851,734	$0	$25,595,255
36	Co/Extra-Curricular Activities	$10,287,917	$0	$0	$10,287,917
41	General Administration	$10,133,571	$0	$0	$10,133,571
51	Plant Maintenance & Operations	$51,427,321	$0	$0	$51,427,321
52	Security & Monitoring	$8,564,092	$0	$0	$8,564,092
53	Data Processing	$8,002,804	$0	$0	$8,002,804
61	Community Service	$82,129	$0	$0	$82,129
71	Debt Service	$4,155,678	$0	$66,330,346	$70,486,024
81	Facilities Acquisition & Construction	$332,025	$0	$0	$332,025
99	Intergovernment Charges Not Defined in Other Codes	$1,660,415	$0	$0	$1,660,415
	Total	$391,416,519	$24,851,734	$66,330,346	$482,598,599
	Net Balance	-$12,238,356	$0	$1,931,032	-$10,307,324

Function 41 General Administration includes a budget of $47,913 for expenditures related to notices required by law to be published in a newspaper, compared to estimated actual expenditures of $54,733 in fiscal year 2026-2027. The General Administration budget includes $47,913 for organizational dues.

A RESOLUTION DECLARING EXPECTATION TO REIMBURSE EXPENDITURES WITH PROCEEDS OF FUTURE DEBT

WHEREAS, the Ysleta Independent School District (the "District") intends to issue debt for the purpose of paying capital expenditures for deferred maintenance needs of the District, including, but not limited to, maintaining, repairing, rehabilitating, resurfacing, remediating, or replacing roofs, elevators, gym bleachers, sports fields, turf, athletic tracks, school playgrounds, and heating, ventilation, air conditioning, and electrical systems, structural maintenance and repair of existing school properties, and the purchase of school buses (collectively, the "Projects") and expects to make certain capital expenditures for the Projects and currently desires and expects to reimburse such capital expenditures with proceeds of such debt; and

WHEREAS, under Treas. Reg. §1.150-2 (the "Regulation"), to fund such reimbursement with proceeds of tax-exempt obligations, the District must declare its expectation to make such reimbursement; and

WHEREAS, the District desires to preserve its ability to reimburse the capital expenditures with proceeds of tax-exempt obligations; now, therefore,

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE YSLETA INDEPENDENT SCHOOL DISTRICT THAT:

SECTION 1: The District reasonably expects to reimburse capital expenditures with respect to the Projects with proceeds of debt hereafter issued by the District, and this resolution shall constitute a declaration of official intent under the Regulation.

SECTION 2: The maximum principal amount of tax-exempt obligations expected to be issued for the Projects is $65,000,000.

PASSED AND ADOPTED this June 17, 2026.

YSLETA INDEPENDENT SCHOOL DISTRICT

President, Board of Trustees

ATTEST:

Secretary, Board of Trustees

(District Seal)

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RESOLUTION

WHEREAS all legal requirements of the laws of the State of Texas and the regulations of the Texas Education Agency have been met in regard to the development of the proposed 2026- 2027 Official Budget, including the General Fund, Child Nutrition Services Fund and Debt Service Fund budgets, for the Ysleta Independent School District,

NOW, THEREFORE,

BE IT RESOLVED that the said proposed General Fund, Child Nutrition Services Fund and Debt Service Fund budgets, as detailed by fund and function in Schedule A and incorporating the 2026-2027 Compensation Plan, and which are inclusive of:

1. Within function code 41 for General Administration, a line item 6211 "Legal Services" in the total amount of $509,832 for expenditures for the district's attorneys' fees for outside legal counsel, payment or settlement of routine non-employee claims, including attorneys' fees, against the district or for which the district is responsible under any insurance policy up to $25,000 per claim as authorized by the Superintendent, and payment or settlement of employee and larger claims as specifically authorized by the Board;

2. A step increase for Teachers, Nurses and Librarians based on years of service is included in the compensation plan.

are hereby adopted by the Board of Trustees for the Ysleta Independent School District, as follows:

General Fund Budget	$ 391,416,519
Child Nutrition Services Budget	$ 24,851,734
Debt Service Budget	$ 66,330,346

BE IT FURTHER RESOLVED that the Superintendent of the Ysleta Independent School District is directed to file a copy of the adopted budgets with the Texas Education Agency in accordance with current laws and regulations of the State.

June 17, 2026

Carlos J. Bustillos
President, Board of Trustees

Connie Woodruff June 17, 2026

Connie Woodruff
Secretary, Board of Trustees