MoakCasey

PROVEN LEADERS ADVANCING TEXAS SCHOOLS



2026 EFFICIENCY AUDIT

Ysleta Independent School District

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Executive Summary

MoakCasey, LLC was contracted to conduct an efficiency audit for the Ysleta Independent School District (the District) as part of its compliance with requirements established by House Bill 3 (2019). The purpose of an efficiency audit, as outlined in Chapter 11 of the Texas Education Code (TEC) and the guidelines published by the Legislative Budget Board (LBB), is to investigate the District's operations to examine fiscal management, efficiency, and utilization of resources. The District's efficiency audit report follows the state requirements set out in the aforementioned guidelines, which cover 20 different items that are listed below. The guidelines do not permit an opinion to be provided regarding the overall financial health of the District or the merits of any proposed Voter-Approval Tax Rate Election (VATRE).

ITEM	DESCRIPTION	ITEM	DESCRIPTION
1	Peer Districts	11	Special Programs
2	Accountability Rating	12	State and Regional Resources
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Voter-Approval Tax Rate Election (VATRE) Impact

On November 3, 2026, the District is holding an election to increase the District's Maintenance and Operations (M&O) property tax rate in tax year 2026 or school year 2026-27. M&O taxes are used for the operation of public schools.

Without an election, the District's M&O tax rate would be $0.7637. The District is proposing to increase the M&O tax rate by $0.0317 through a VATRE to $0.7954. The District expects to generate approximately $5.6 million in M&O tax revenue in the first school year, which represents about 1 percent of the District's current adopted operating budget for the 2025-26 school year. The District last approved a VATRE in 2007, increasing its tax rate by $0.13.

The District has indicated that revenue generated through the VATRE would be directed toward M&O expenditures, specifically including salaries, instructional supplies, utilities, fuel, extracurricular activities, and other essential operating expenses — costs not currently covered within the adopted budget. According to the District, approval of the proposition would help reduce an existing budget deficit, improve overall financial stability, and provide greater flexibility in sustaining current programs and services. Should the proposition fail, the District states it would continue managing expenditures, pursuing operational efficiencies, and making fiscal decisions intended to ensure responsible use of available resources.

	Without VATRE	With VATRE
M&O Tax Rate (per $100)	$0.7637	$0.7954
Avg. Taxable Value (Single-Family)	$38,103	$38,103
Estimated Annual Levy	$291	$303
Annual Increase in Tax Levy	—	**$12**

If the VATRE is successful, the average single-family residential property would expect an increase of $12 compared to if the VATRE does not pass. The District has also proposed an Interest and Sinking (I&S) tax rate of $0.4000 to service its debt. These proposed tax rates are in addition to the tax rates adopted by the city, county, and special taxing districts.

The District's 2025-2026 M&O tax rate of $0.7637 was $0.0207 higher than the average of its peers, and $0.0487 higher than the state average. If the VATRE is successful, the District's tax rate will be $0.0528 higher than its peers. The state average 2026-27 M&O tax rate is not yet available.

The District does offer a 20 percent Local Option Homestead Exemption (LOHE). This decreases the taxable value for all eligible homesteads.

District	2025-26 Adopted M&O Rate	2026-27 Proposed/Adopted M&O Rate
YSLETA ISD	$0.7637	$0.7954*
ALIEF ISD	$0.8022	$0.7954
AMARILLO ISD	$0.7122	$0.7122
BROWNSVILLE ISD	$0.7869	$0.7716
CORPUS CHRISTI ISD	$0.6783	$0.6783
IRVING ISD	$0.7179	$0.6985
PHARR-SAN JUAN-ALAMO ISD	$0.7869	$0.7869
RICHARDSON ISD	$0.7552	$0.7419
SAN ANTONIO ISD	$0.7552	$0.7869
SPRING BRANCH ISD	$0.7186	$0.7372
SPRING ISD	$0.7169	$0.7169*
Statewide Average	$0.7150	Not Available

**Districts holding VATRE November 2026*

Key Efficiency Audit Report Findings

The District engaged MoakCasey, LLC in June 2026 to conduct the efficiency audit. Efficiency audits are designed to inform voters about the District's fiscal management, efficiency, and utilization of resources, and whether the District has implemented best practices in its operations. The information presented in this report includes data and tools that the State of Texas currently utilizes to measure school district performance and efficiency.

Below is key information about the District:

- The District's total operating revenue for the most recent school year totaled $12,484 per student, while its peer districts average and State average were $13,228 per student and $12,548 per student, respectively. Notably, the District's local maintenance and operations revenue share of 14.2% is substantially below the peer average of 32.3%, while its State aid share of 68.4% is above the peer average of 48.2%. **(see Item 5)**

- The District's total operating expenditures for the most recent year totaled $14,206 per student, while its peer districts average was $13,723 per student. The State's total average operating expenditure totaled $12,890 per student. **(see Item 6)**

- The District has earned an Above Standard Achievement rating (86/B) for the Financial Integrity Rating System of Texas (FIRST) for the 2024-25 school year (based on 2023-24 data). The District maintained its Above Standard Achievement rating for the 2025-26 school year (based on 2024-25 data). **(see Item 3)**

- The Texas Education Agency (TEA) reviews and tracks the performance of both school districts and individual schools with the Texas A-F Accountability System. The District received an 89/B rating for the 2024-25 school year and an 88/B rating for the 2025-26 school year. Although the 2025–26 ratings are not final until December, the District does not plan to appeal, so the B rating is considered final. The District's score of 89 is the highest in the El Paso region, and all nine high schools received an A rating. **(see Item 2)**

Methodology

To complete the efficiency audit, MoakCasey, LLC performed the following procedures:

1. Selected 10 peer districts, developed a simple average for peer districts, and used the same peer district group throughout the audit.

2. Reported on Ysleta Independent School District's (the District's) Texas A-F Accountability rating:

   a. Reported on the overall accountability rating (A-to-F and the corresponding scale score of 1 to 100).

   b. Compared the District's peer districts' average accountability rating and listed the following District's campus information: accountability rating counts for each campus level within the District; names of campuses that received an F accountability rating; campuses that are required to implement a campus turnaround plan.

3. Reported on the District's Financial Integrity Rating System of Texas (FIRST) rating. For a rating of less than A, listed the indicators not met.

4. Reported on student data for the District, its peer districts, and the state average:

   a. Student characteristics: total students, economically disadvantaged, English learners, special education, bilingual/ESL education, and career and technical education.

   b. Attendance rate for the 2024-25 school year.

   c. Five-year enrollment including the most recent school year and four years prior, the average annual percentage change based on the previous five years, and the projected enrollment for the 2026-27 school year.

5. Reported on the following indicators related to the District's revenue, its peer districts' average, and the state average, and explained any significant variances using 2024-25 data.

   a. Local Maintenance and Operations (M&O) Tax (Retained)(without debt service and recapture)

   b. State

   c. Federal

   d. Other local and intermediate

   e. Total revenue

6. Reported on the following indicators related to the District's expenditures, its peer districts' average, and the state average, and explained significant variances from the peer districts' average, if any, using 2024-25 data.

   a. Instruction

   b. Instructional resources and media

c. Curriculum and staff development

d. Instructional leadership

e. School leadership

f. Guidance counseling services

g. Social work services

h. Health services

i. Transportation

j. Food service operation

k. Extracurricular

l. General administration

m. Plant maintenance and operations

n. Security and monitoring services

o. Data processing services

p. Community services

q. Total operating expenditures

7. Reported on the following indicators for payroll and select District salary expenditures compared to its peer districts' average and the state average and explained any significant variances from the peer districts' average in any category, using 2025-26 data.

a. Payroll as a percentage of all funds

b. Average teacher salary

c. Average administrative salary

d. Superintendent salary

8. Reported on the General Fund operating fund balance, excluding debt service and capital outlay, for the past five years and per student for the District and its peer districts, using 2024-25 data. Analyzed unassigned balance per student and as a percentage of three-month operating expenditures and explained any significant variances.

9. Reported the District's allocation of staff, and student-to-teacher and student-to-total staff ratios for the District, its peer districts, and the state average for the 2025-26 school year. The following staff categories were used:

a. Teaching

b. Support

c. Administrative

d. Paraprofessional

e. Auxiliary

f. Students per total staff

g. Students per teaching staff

10. Reported on the District's teacher turnover rate, as well as its peer districts and the state's average for the 2024-25 school year.

11. Reported on the following programs offered by the District, including the number of students served, percentage of enrolled students served, program budget, program budget as a percentage of the District's budget, total staff for the program, and student-to-staff ratio for the program, using data from the 2025-26 school year.

a. Special Education

b. Bilingual Education

c. Migrant Programs

d. Gifted and Talented Programs

e. Career and Technical Education

f. Athletics and Extracurricular Activities

g. Alternative Education Program/Disciplinary Alternative Education Program

h. Juvenile Justice Alternative Education Program

12. Described how the District maximizes available resources from state sources and regional education service centers to develop or implement programs or deliver services.

13. Reported on the District's annual external audit report's independent auditor's opinion as required by Government Auditing Standards.

14. Explained the basis of the Texas Education Agency (TEA) assigning the District a financial-related monitoring/oversight role during the past three years, if applicable.

15. In regards to the District's budget process, provided a response to each of the following questions:

a. Does the District's budget planning process include projections for enrollment and staffing?

b. Does the District's budget process include monthly and quarterly reviews to determine the status of annual spending?

c. Does the District use cost allocation procedures to determine campus budgets and cost centers?

d. Does the District analyze educational costs and student needs to determine campus budgets?

16. Provided a description of the District's self-funded program, if any, and analyzed whether program revenues are sufficient to cover program costs.

17. Reported whether District administrators are evaluated annually and, if so, explained how the results inform District operations.

18. In regards to the District's compensation system, provided a response to the following questions:

a. Does the District use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used.

b. Do the District's salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors?

c. Does the District periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?

d. Has the District made any internal equity and/or market adjustments to salaries within the past two years?

19. In regards to planning, provided a response for each of the following questions:

a. Does the District develop a District Improvement Plan (DIP) annually?

b. Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?

c. Does the District have an active and current facilities master plan? If yes, does the District consider these factors to inform the plan:

i. Does the District use enrollment projections?

ii. Does the District analyze facility capacity?

iii. Does the District evaluate facility condition?

d. Does the District have an active and current energy management plan?

e. Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?

20. In regards to District academic information, provided a response for each of the following questions:

a. Does the District have a teacher mentoring program?

b. Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?

c. When adopting new programs, does the District define expected results?

d. Does the District analyze student test results at the district and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?

e. Does the District modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results?

Item 1 — Peer Districts

Peer districts are selected using a quantitative scoring methodology developed by MoakCasey, LLC to identify Texas school districts that are most comparable to the audited district in terms of operational and demographic characteristics. In accordance with guidelines established by the Legislative Budget Board (LBB), efficiency audits must include between five and ten peer districts. The goal is to ensure that financial and performance comparisons throughout this report reflect the experience of districts operating under similar conditions, rather than statewide averages alone.

The scoring model evaluates each Texas school district across several key dimensions: student enrollment size, five-year enrollment growth rate, the ratio between weighted average daily attendance (WADA) and Average Daily Attendance (ADA), Tier Two golden pennies adopted, National Center for Education Statistics (NCES) district type, and Education Service Center (ESC) region.[1] Districts are scored based on how closely each factor matches the audited district, with each dimension weighted to reflect its relative importance in determining operational comparability.

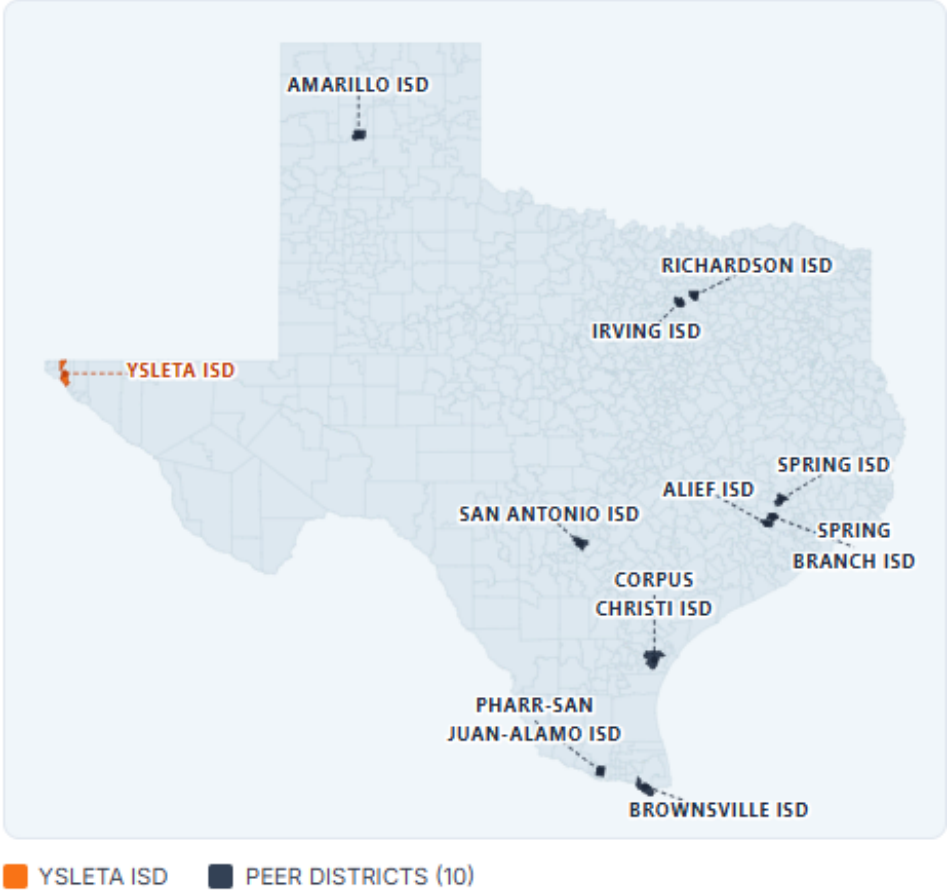
From the pool of scored districts, the highest-scoring matches are identified as candidate peers and submitted for review. Adjustments to the final peer group may be made to account for factors not fully captured by the quantitative model. The final peer group is confirmed prior to report completion and remains consistent throughout all figures in this report.

[1] The WADA/ADA ratio reflects the differences between districts' student populations as recognized by the Texas school finance system. ADA measures the actual number of students attending school on average throughout the school year, while WADA adjusts that count to account for state funding weights applied to students with additional instructional needs — including students in special education, bilingual and ESL programs, career and technical education, and compensatory education programs, among others. A higher WADA/ADA ratio indicates that a district serves a greater proportion of students who generate additional funding weights, which in turn affects per-pupil spending and staffing patterns. Including this ratio in the peer selection model helps ensure that comparison districts reflect a similar level of programmatic complexity.

FIGURE 1
PEER DISTRICTS

District Name
ALIEF ISD
AMARILLO ISD
BROWNSVILLE ISD
CORPUS CHRISTI ISD
IRVING ISD
PHARR-SAN JUAN-ALAMO ISD
RICHARDSON ISD
SAN ANTONIO ISD
SPRING BRANCH ISD
SPRING ISD

SOURCE: MoakCasey



Item 2 — Accountability Rating

Texas public schools have been assigned an A–F rating under the state accountability system since the passage of House Bill 22 in 2017. This system evaluates districts and campuses across three domains: **Student Achievement**, **School Progress**, and **Closing the Gaps**.

- The **Student Achievement** domain is a weighted composite of State of Texas Assessments of Academic Readiness (STAAR) performance (40 percent), College, Career, and Military Readiness indicators (40 percent), and graduation rate (20 percent).
- The **School Progress** domain reflects the better of year-over-year academic growth (Part A) or relative performance compared to schools with similar economically disadvantaged student populations (Part B).
- The **Closing the Gaps** domain measures performance across student subgroups, including economically disadvantaged students, English learners, and students with disabilities.

Each district's score is derived from an enrollment-weighted average of campus-level scaled scores for grades 3–12. District scores can range from 0–100, with 90–100 classifying as an "A", 80–89 as a "B", 70–79 as a "C", 60–69 as a "D" and below 60 as an "F".

For school year 2024–25, Ysleta Independent School District (the District) received an accountability rating of *B* with a district score of 89.0, as shown in **Figure 2**. This score exceeded the peer average of 78.5 by 10.5 points and surpassed the highest score among peer districts, which ranged from 65.0 to 87.0. The District's performance placed it above the full peer score range.

In statewide context, 41.0 percent of Texas districts earned a *B* rating in 2024–25, making it the most common rating category. An additional 14.1 percent of districts earned an *A*, while 30.1 percent received a *C*, 10.8 percent a *D*, and 2.8 percent an *F*. Approximately 1.2 percent of districts were not rated. The District's *B* rating places it among a substantial share of districts statewide, though its score of 89.0 reflects performance at the upper boundary of that rating category and above all peer districts included in the comparison.

For the 2025-26 school year, the District received a *B* rating with an overall score of 88. Although the 2025–26 ratings are not final until December, the District does not plan to appeal, so the *B* rating is considered final. The District's score of 89 is the highest in the El Paso region.

FIGURE 2
ACCOUNTABILITY RATING COMPARISON
MOST RECENT SCHOOL YEAR (2024-25)

	District Rating (A–F)	District Score (1–100)	Peer Districts Average Score (1–100)
Rating/Score	B	89	78.5

SOURCE: Texas Education Agency, Texas Academic Performance Report (TAPR)

As shown in **Figure 3**, the District's campus accountability ratings for school year 2024-25 were distributed across campus levels as follows:

- *Elementary:* Of the District's elementary campuses, 13 received an A rating, 15 received a B rating, and 2 received a C rating.
- *Middle:* All 7 middle school campuses received a B rating.
- *High School:* Of the District's high school campuses, 6 received an A rating, 3 received a B rating, and 1 was Not Rated.
- *Other:* Of the District's other campuses, 1 received an A rating and 1 was Not Rated.

No campuses received an *F* accountability rating in either the 2025 or 2026 A-F ratings. All nine high schools received an *A* rating for the 2025-26 year.

No campuses were reported as requiring implementation of a campus turnaround plan.

FIGURE 3
ACCOUNTABILITY RATINGS BY CAMPUS LEVEL
MOST RECENT SCHOOL YEAR (2024-25)

	Elementary Schools	Middle Schools	High Schools	Other Schools
A	13	0	6	1
B	15	7	3	0
C	2	0	0	0
D	0	0	0	0
F	0	0	0	0

SOURCE: Texas Education Agency, Texas Academic Performance Report (TAPR)

Item 3 — Financial Rating — School FIRST

The Financial Integrity Rating System of Texas (FIRST) is a financial accountability system established under Texas Education Code, Section 39.082, to assess the financial management practices of Texas school districts. Districts are evaluated annually on 21 indicators grouped into three categories:

- **Critical Indicators** such as timely AFR submission, unmodified audit opinion, debt compliance, and timely government payments;
- **Solvency Indicators** such as fund balance trends, cash on hand, current ratio, revenue versus expenditures, long-term debt, and administrative cost ratios; and
- **Financial Competence Indicators** including pupil projection accuracy, PEIMS-to-AFR variance, material weaknesses, and financial transparency requirements. A district that fails any of the four Critical Indicators automatically receives an F regardless of points earned on other indicators. Ratings are assigned on the following scale: A = Superior Achievement (90–100 points), B = Above Standard Achievement (80–89 points), C = Meets Standard Achievement (70–79 points), and F = Substandard Achievement (69 points or below, or any Critical Indicator failure).

For rating year 2024-25 (based on 2023-24 data), Ysleta Independent School District (the District) received a School FIRST rating of *B — Above Standard Achievement* with a score of 86.0, as shown in **Figure 4**. The District met all four Critical Indicators, meaning no automatic disqualification applied.

The District did not earn maximum points on every indicator. The following indicators were not fully met:

- **Indicator 7** *(6 of 10 points)* — Measures whether the District maintains a sufficient number of days of cash on hand and current investments to cover operating expenditures.
- **Indicator 8** *(8 of 10 points)* — Measures whether the ratio of current assets to current liabilities is sufficient to cover short-term debt obligations.
- **Indicator 11** *(6 of 10 points)* — Measures whether the ratio of long-term liabilities to total assets supports the District's long-term solvency.
- **Indicator 12** *(6 of 10 points)* — Measures the correlation between future debt service requirements and assessed property value, reflecting the District's capacity to meet long-term debt obligations.

The District received a FIRST rating of *B — Above Standard Achievement* for the 2025-26 school year (based on 2024-25 data) with a score of 82.0.

FIGURE 4
SCHOOL FIRST RATING
MOST RECENT SCHOOL YEAR (2024-25 RATINGS BASED ON SCHOOL YEAR 2023-24 DATA)

	District Grade (A–F)
Rating	B

SOURCE: Texas Education Agency, Financial Integrity Rating System of Texas (FIRST)

Item 4 — Student Characteristics

Public school students are served based on their unique characteristics and needs. These characteristics determine their eligibility to receive services through certain programs established by state or federal law. **Figure 5** provides the counts of students eligible for services across five major programs, which are described below:

- **Economically Disadvantaged** – This term, while not explicitly defined in statute, can be used interchangeably with educationally disadvantaged, according to the Texas Education Agency (TEA). Educationally disadvantaged is defined by the Texas Education Code (TEC) §5.001(4) as a student who is "eligible to participate in the national free or reduced-price lunch program."
- **English Learners** – TEC §29.052 refers to Emergent Bilingual students as those who are in the process of acquiring English and have a primary language other than English. TEA guidance states that the term English Learner (EL) can be used interchangeably with Emergent Bilingual (EB). Not all students identified as EB/EL receive bilingual or ESL instruction.
- **Special Education** – Federal and state law both offer definitions of special education students. Federal regulations define a "child with a disability" under 34 CFR §300.8(a). State statute defines special education eligibility under TEC §29.003 or the Texas Administrative Code §89.1040. Specific eligibility criteria for special education are included in Section 4 of the Student Attendance Accounting Handbook. These students are currently receiving special education services as reported through PEIMS.
- **Bilingual/ESL Education** – TEC §29.055 describes students enrolled in a bilingual education program as those in a "full-time program of dual-language instruction that provides for learning basic skills in the primary language of the students enrolled in the program and for carefully structured and sequenced mastery of the English language skills." Students enrolled in an English as a Second Language (ESL) program receive "intensive instruction in English from teachers trained in recognizing and dealing with language differences." The Bilingual/ESL Education count reflects the subset of English Learner students actively enrolled in one of these programs; it may differ from the English Learners count because some EB/EL students are not enrolled in a program — for example, due to parental denial of services. Specific eligibility criteria for bilingual/ESL education are included in Section 6 of the Student Attendance Accounting Handbook.
- **Career and Technical Education** – Students enrolled in state-approved Career and Technical Education (CTE) programs. Specific eligibility criteria for CTE are included in Section 5 of the Student Attendance Accounting Handbook.

The Student Attendance Accounting Handbook is available from TEA and has additional details.

Ysleta Independent School District (the District) enrolled 32,661 students in 2025-26. **Figure 5** presents the District's student characteristics across five major program areas, with comparisons to peer district averages and the state average where applicable.

Economically Disadvantaged. In 2025-26, the District identified 24,833 students as economically disadvantaged, representing 76.0% of total enrollment. This percentage was slightly below the peer district average of 77.6% and notably above the state average of 59.9%. The District's economically disadvantaged population is broadly consistent with peer districts while substantially exceeding the statewide rate, reflecting the socioeconomic characteristics of the communities the District serves.

English Learners. In 2025-26, the District identified 9,726 students as English Learners, representing 29.8% of total enrollment. This rate was below the peer district average of 34.5% and above the state average of 23.6%. The District's English Learner population falls between the peer and state averages, with a gap of approximately 4.7 percentage points below the peer average and 6.2 percentage points above the state average.

Special Education. In 2025-26, the District served 5,933 students through special education, representing 18.2% of total enrollment. This percentage exceeded both the peer district average of 17.4% and the state average of 16.7%. The District's special education rate was 0.8 percentage points above the peer average and 1.5 percentage points above the state average.

Bilingual/ESL Education. Based on 2024-25 enrollment data, the District enrolled 10,444 students in bilingual or ESL education programs, representing 30.7% of enrollment. This rate was below the peer district average of 36.4% and above the state average of 24.3%. The Bilingual/ESL Education count reflects students actively enrolled in a program and may differ from the English Learners count, as some EB/EL students are not enrolled in a bilingual or ESL program — for example, due to parental denial of services.

Career and Technical Education. Based on 2024-25 data, the District enrolled 9,867 students in Career and Technical Education programs, representing 29.0% of membership. This rate exceeded the peer district average of 24.8% by 4.2 percentage points and was above the state average of 27.7% by 1.3 percentage points, indicating a relatively higher level of CTE participation in the District compared to both peer districts and the state.

FIGURE 5
SELECTED STUDENT CHARACTERISTICS
MOST RECENT SCHOOL YEAR (2024-25 & 2025-26)

	Total Student Population Count	Percentage of Student Population	Peer Districts Average Percentage	State Average Percentage
Total Students	32,661	100%	—	—
Economically Disadvantaged (2025-26 Enrolled Students)	24,833	76.0%	77.6%	59.9%
English Learners (2025-26 Enrolled Students)	9,726	29.8%	34.5%	23.6%
Special Education (2025-26 Enrolled Students)	5,933	18.2%	17.4%	16.7%
Bilingual/ESL Education (2024-25 Enrolled Students)	10,444	30.7%	36.4%	24.3%
Career and Technical Education (2024-25 Students in Membership)	9,867	29.0%	24.8%	27.7%

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS)

Note: *The English Learners row reflects all students currently designated as English Learner (EL) under federal law or as Emergent Bilingual (EB) under state law whose primary language is other than English and who are in the process of acquiring English proficiency. The Bilingual/ESL Education row reflects the state-approved language acquisition program, which includes Bilingual Education (BE) models (such as Dual Language and Transitional) and English as a Second Language. These two figures may differ because some EB/EL students are not enrolled in a program — for example, due to parental denial of services.*

Enrollment *reflects students reported as enrolled as of the last Friday in October.* ***Membership*** *differs from enrollment in that it excludes students served for fewer than half the instructional days and who are both enrolled and either scheduled to attend at least two hours of instruction each school day or participating in an alternative attendance accounting program.*

Figure 6 presents the District's attendance rate, defined as the percentage of days that students in grades 1–12 were present during the school year. Attendance rate in this context is calculated by dividing the total number of days students in grades 1–12 were present by the total number of days students in grades 1–12 were in membership. A student is considered in membership if enrolled and either scheduled to attend at least two hours of instruction each school day or participating in an alternative attendance accounting program.

In 2024-25, the District recorded an attendance rate of 94.2%, exceeding both the peer average of 92.7% and the state average of 93.9%. The peer group attendance rate ranged from 89.4% to 96.0% during the same period, placing the District above the peer average and within the upper portion of the peer range.

FIGURE 6
ATTENDANCE RATE
MOST RECENT SCHOOL YEAR (2024-25)

	District Total	Peer Districts Average	State Average
Attendance Rate	94.2%	92.7%	93.9%

SOURCE: Texas Education Agency, Texas Academic Performance Report (TAPR)

Figure 7 presents Ysleta Independent School District's (the District's) enrollment trend over a five-year period. In 2021-22, the District enrolled 37,244 students. By 2025-26, enrollment had declined to 32,661 students, reflecting a cumulative decrease of 14.9 percent over the period and an average annual change of -3.2 percent. This consistent downward trend spans each year of the observed period, with enrollment declining each successive year from 2021-22 through 2025-26.

Based on available projections, the District's enrollment for the following year is estimated at 31,445 students, which would represent a continued decline from the 2025-26 figure of 32,661.

FIGURE 7
FIVE-YEAR ENROLLMENT TREND
SCHOOL YEAR RANGE (2021-22 through 2025-26)

School Year	Fall Enrollment
4 Years Prior (2021-22)	37,244
3 Years Prior (2022-23)	36,183
2 Years Prior (2023-24)	34,918
1 Year Prior (2024-25)	34,062
Most Recent School Year (2025-26)	32,661
Average annual percentage change based on the previous five years	-3.2%
Projected Next School Year	31,445

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS); District Projection; MoakCasey Calculation

Item 5 — District Revenue

Figure 8 presents Ysleta Independent School District's (the District's) actual revenue per student and as a percent of total revenues for 2024-25 by source:

- **Local Property Tax from Maintenance and Operations (M&O)** (Object Codes 5700–5719) — Revenue from local real and personal property taxes for maintenance and operations, excluding recapture revenue. Includes current year tax levy (Object Code 5711), prior year tax collections (Object Code 5712), and penalties, interest, and other tax revenues (Object Code 5719).
- **Other Local and Intermediate** (Object Codes 5720–5799) — Revenue from local and intermediate sources other than property taxes. Includes tuition and fees from local sources (Object Code 5739); earnings from permanent funds, endowments, and investments (Object Codes 5741–5742); facility rental income (Object Code 5743); gifts and donations from foundations and nonprofit organizations (Object Code 5744); revenues from food service, athletic, and extracurricular activities (Object Codes 5751–5753); and miscellaneous revenues from intermediate sources such as cities, counties, and other non-school district governmental units (Object Code 5769).
- **State Operating Funds** (Object Codes 5800–5830, 5832–5899) — Revenue from state sources, excluding on-behalf Teacher Retirement (TRS) and Medicare Part D payments (Object Code 5831). Includes entitlements such as the Available School Fund per capita apportionment (Object Code 5811), Foundation School Fund Chapter 48 allotments, Optional Extended Year, and Public Education Grant (Object Code 5812); state program revenues distributed by the Texas Education Agency (TEA) including the instructional materials allotment and facilities grant (Object Code 5829); revenues from other Texas government agencies (Object Code 5839); and state revenues received through shared services arrangements (Object Codes 5841–5849).
- **Federal Funds** (Object Codes 5900–5999) — Revenue from federal sources. Includes funds passed through TEA (Object Code 5929) and other Texas state agencies (Object Code 5939); federal nutrition program revenues including the School Breakfast Program (Object Code 5921), National School Lunch Program (Object Code 5922), and USDA Commodities (Object Code 5923); School Health and Related Services (SHARS) Medicaid reimbursements for school-based health services (Object Code 5931); Medicaid Administrative Claiming (MAC) reimbursements (Object Code 5932); Impact Aid payments in lieu of taxes (Object Code 5941); federal revenues received through shared services arrangements (Object Codes 5951–5959); and revenues received directly from federal agencies (Object Code 5949).

Revenue figures exclude Debt Service and Recapture. Per-student amounts are calculated using enrollment as the denominator and may differ from figures published by TEA, which uses membership.

In 2024–25, the District generated total operating revenue of $425,232,205, or $12,484 per student (**Figure 8**). This per-student total was below the peer average of $13,228 and below the state average of $12,548.

Local M&O tax revenue represented 14.2 percent of the District's total revenue, or $1,778 per student, in 2024–25 (**Figure 8**). Both the District's share of total revenue from this source and its per-student amount were substantially below the peer average and the state average. This pattern reflects the structure of the Texas school finance system, which equalizes funding based on property wealth. Districts with lower property values generate less local M&O tax revenue and, in turn, receive greater state aid to offset that difference.

State aid was the District's largest revenue source in 2024–25, comprising 68.4 percent of total revenue, or $8,537 per student (**Figure 8**). Both the proportional share and the per-student amount were considerably higher than the peer average and the state average. As described above, this outcome is a direct function of the equalized school finance system: because the District's local property tax base generates less revenue per student than peer and state averages, the state formula provides a correspondingly higher level of aid to bring the District's total funding closer to an equitable level.

Federal funds accounted for 16.1 percent of the District's total revenue in 2024–25, or $2,008 per student, slightly above the peer average on a per-student basis and notably above the state average of $1,440 per student (**Figure 8**). The District's proportional share of federal revenue was also modestly above the peer average and above the state average. The District's higher proportion of economically disadvantaged students generates greater eligibility for federal programs, including Title I, the National School Lunch Program, and the School Breakfast Program, which can contribute to the elevated federal revenue per student relative to state averages.

Other local and intermediate revenue represented 1.3 percent of the District's total revenue, or $161 per student, in 2024–25 (**Figure 8**). This share was below both the peer average and the state average on both a proportional and per-student basis, making it the smallest revenue category for the District.

FIGURE 8
DISTRICT TAX REVENUE
MOST RECENT SCHOOL YEAR (2024-25)

	DISTRICT		PEER DISTRICTS AVERAGE		STATE AVERAGE	
	Revenue Per Student	Percentage of Total	Revenue Per Student	Percentage of Total	Revenue Per Student	Percentage of Total
Local M&O Tax (Retained) (1)	$1,778	14.2%	$4,269	32.3%	$5,171	41.2%
State	$8,537	68.4%	$6,374	48.2%	$5,159	41.1%
Federal	$2,008	16.1%	$2,077	15.7%	$1,440	11.5%
Other Local and Intermediate	$161	1.3%	$507	3.8%	$778	6.2%
Total Revenue	**$12,484**	**100.0%**	**$13,228**	**100.0%**	**$12,548**	**100.0%**

NOTE: (1) Excludes Debt Service and Recapture

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS) District Financial Actual Reports

Item 6 — District Expenditures

Figure 9 presents the District's actual operating expenditures per student and as a percent of total operating expenditures for 2024-25 by function:

• **Instruction** (Functions 11 and 95) — Function 11 covers costs for activities that deal directly with instruction (the interaction between teachers and students). Instruction may be provided in a school classroom or in another location, such as a home or hospital, and in other learning situations. It may be provided through face-to-face interaction or an approved medium such as television, radio, telephone, telecommunications, multimedia, correspondence, computer, internet, or online. This code includes costs for direct classroom instruction, other instruction, and activities that enhance or direct the delivery of instruction to students. Function 95 covers costs to provide financial resources for juvenile justice alternative education programs (JJAEPs) under Texas Education Code (TEC), Chapter 37, and accounts for payments from the school district to a JJAEP in connection with students placed in discretionary or mandatory JJAEP settings.

• **Instructional Resources and Media Services** (Function 12) — Direct costs for resource centers and direct costs for establishing and maintaining libraries and other major facilities dealing with educational resources and media.

• **Curriculum and Instructional Staff Development** (Function 13) — Direct costs for services to help instructional staff members plan, develop, and evaluate the process of providing learning experiences for students. These services include in-service training and other staff development for the school district's instructional staff members or members of instruction-related staffs. This code is also for costs related to researching, developing, and modifying instruction.

• **Instructional Leadership** (Function 21) — Direct costs for managing, directing, supervising, and leading staff members who provide instruction or instruction-related services.

• **School Leadership** (Function 23) — Costs for managing a school campus. Managing a campus includes the activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the campus, evaluate staff members of the campus, and assign duties to staff members who maintain student records for the campus.

• **Guidance, Counseling, and Evaluation Services** (Function 31) — Direct costs for assessing students' abilities, aptitudes, and interests; counseling students about career and educational opportunities; and helping students set realistic goals. These costs include providing psychological services, educational counseling, and occupational counseling; identifying individual characteristics; and testing and evaluating students.

• **Social Work Services** (Function 32) — Direct costs exclusively for activities such as investigating and diagnosing student social needs arising out of the home, school, or community; providing casework and group work services for the child, parent, or both; interpreting the social needs of students for other staff members; and promoting change in an individual student's circumstances related to social needs, including providing referrals to and interacting with other governmental agencies.

• **Health Services** (Function 33) — Direct costs exclusively for providing physical health services to students or for direct costs for inoculations for staff members. Physical health services include medical, dental, and nursing services.

• **Student Transportation** (Function 34) — Costs incurred in transporting students to and from school. Also includes costs exclusively for student transportation related to career and technical education (CTE) services, special education services, or other special program services.

• **Food Services** (Function 35) — Direct costs exclusively for supervising or maintaining a food service operation. These costs include those for food, labor, and other goods and services needed to prepare, transport, and store food for students and staff members.

• **Extracurricular Activities** (Function 36) — Costs for school-sponsored activities outside of the school day. These activities are generally ones designed to motivate students and provide them with enjoyment and skill improvement, and may be competitive or noncompetitive. Extracurricular activities include athletics and other activities that normally involve competition between schools, such as football, baseball, volleyball, track, and tennis, as well as related activities such as drill team, pep squad, and cheerleading. They also include University Interscholastic League (UIL) competition, such as one-act plays, speech, or debate; band; Future Farmers of America (FFA); National Honor Society; and similar activities.

• **General Administration** (Function 41) — Costs to manage or govern the school district as an overall entity, including some activities that do not apply directly and exclusively to specific functions. General administration costs are indirect costs that apply to other expenditure functions of a school district.

• **Facilities Maintenance and Operations** (Function 51) — Costs to maintain and operate the physical facilities, including costs for keeping the facilities and grounds open, clean, comfortable, insured, and in an effective working condition and state of repair. This code is also for costs associated with warehousing items and receiving services.

• **Security and Monitoring Services** (Function 52) — Costs for activities to keep the surroundings of students and staff members safe, whether students and staff members are in transit to or from school, on a campus, or at a school-sponsored event at another location.

• **Data Processing Services** (Function 53) — Costs for data processing services, whether in-house or contracted.

• **Community Services** (Function 61) — Costs of activities other than regular public education and adult basic education services. These activities include services to the whole community or some segment of the community, such as providing resources to nonpublic schools or institutions of higher education and any proprietary services for outside entities in the community.

Expenditure figures reported in **Figure 9** include all funds. Per-student amounts are calculated using enrollment as the denominator and may differ from figures published by the Texas Education Agency (TEA), which uses membership. For more information on function code classifications, see the Financial Accountability System Resource Guide.

In 2024–25, Ysleta Independent School District's (the District's) total operating expenditures were $483,880,282, equating to $14,206 per student. This per-student amount exceeded the peer average of $13,723 and the state average of $12,890 (**Figure 9**).

The five largest expenditure categories by percentage of total operating expenditures in 2024–25 were Instruction, Plant Maintenance and Operations, School Leadership, Food Service Operation, and Guidance Counseling Services. These categories, their District shares, per-student amounts, and comparisons to peer and state averages are described below.

Instruction represented the largest share of District operating expenditures at 54.8 percent, or $7,786 per student. The peer average for this function was 54.7 percent ($7,508 per student) and the state average was 55.0 percent ($7,094 per student). The District's per-student expenditure on instruction exceeded both the peer and state averages, while its percentage share was closely aligned with both.

Plant Maintenance and Operations was the second-largest category, comprising 11.2 percent of total operating expenditures, or $1,592 per student. The peer average for this function was 9.8 percent ($1,340 per student) and the state average was 9.9 percent ($1,276 per student). The District's share and per-student expenditure in this category were higher than both peer and state averages.

School Leadership accounted for 6.1 percent of total operating expenditures, or $861 per student, compared to a peer average of 5.5 percent ($751 per student) and a state average of 5.6 percent ($718 per student). The District's percentage share and per-student amount exceeded both the peer and state averages for this function.

Food Service Operation represented 5.1 percent of total operating expenditures, or $719 per student. The peer average for this function was 6.2 percent ($848 per student) and the state average was 5.4 percent ($691 per student). The District's share and per-student expenditure in Food Service Operation were below the peer average but above the state average.

Guidance Counseling Services accounted for 3.9 percent of total operating expenditures, or $555 per student. The peer average for this function was 4.5 percent ($624 per student) and the state average was 4.2 percent ($541 per student). The District's share and per-student expenditure for this function were below both the peer and state averages.

In 2024–25, the District's total operating expenditures of $483,880,282 exceeded total revenues of $425,232,205, resulting in expenditures surpassing revenues by $58,648,077 for the fiscal year.

FIGURE 9
DISTRICT ACTUAL OPERATING EXPENDITURES
MOST RECENT SCHOOL YEAR (2024-25)

	DISTRICT		PEER DISTRICTS AVERAGE		STATE AVERAGE	
	Expenditures Per Student	Percentage of Total	Expenditures Per Student	Percentage of Total	Expenditures Per Student	Percentage of Total
Instruction	$7,786	54.8%	$7,508	54.7%	$7,094	55.0%
Instructional Resources and Media	$131	0.9%	$139	1.0%	$121	0.9%
Curriculum and Staff Development	$424	3.0%	$421	3.1%	$288	2.2%
Instructional Leadership	$234	1.6%	$265	1.9%	$224	1.7%
School Leadership	$861	6.1%	$751	5.5%	$718	5.6%
Guidance Counseling Services	$555	3.9%	$624	4.5%	$541	4.2%
Social Work Services	$82	0.6%	$63	0.5%	$40	0.3%
Health Services	$180	1.3%	$159	1.2%	$136	1.1%
Transportation	$404	2.8%	$345	2.5%	$405	3.1%
Food Service Operation	$719	5.1%	$848	6.2%	$691	5.4%
Extracurricular	$398	2.8%	$358	2.6%	$425	3.3%
General Administration	$342	2.4%	$330	2.4%	$394	3.1%
Plant Maintenance and Operations	$1,592	11.2%	$1,340	9.8%	$1,276	9.9%
Security and Monitoring Services	$240	1.7%	$276	2.0%	$240	1.9%
Data Processing Services	$236	1.7%	$203	1.5%	$231	1.8%
Community Services	$18	0.1%	$94	0.7%	$67	0.5%
Total Operating Expenditures	**$14,206**	**100.0%**	**$13,723**	**100.0%**	**$12,890**	**100.0%**

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS) District Financial Actual Reports

Item 7 — District Payroll Expenditures Summary

In 2024-25, Ysleta Independent School District's (the District's) total payroll expenditures represented 84.7 percent of all funds expenditures, exceeding both the peer average of 81.6 percent and the state average of 79.5 percent, as shown in **Figure 10**. The District's payroll share was 3.1 percentage points above the peer average and 5.2 percentage points above the state average.

The District's average teacher salary in 2025–26 was $68,837, compared to a peer average of $68,266 and a state average of $68,001. The District's average teacher salary exceeded both the peer average by $571 and the state average by $836. The District employed 2,250.65 teacher Full-Time Equivalent (FTE) during this period.

The District's average administrative salary in 2025–26 was $89,351, compared to a peer average of $99,098 and a state average of $99,555. The District's average administrative salary was $9,747 below the peer average and $10,204 below the state average. The District employed 274.65 administrative FTEs during this period.

The superintendent salary for 2025–26 was $451,457, compared to a peer average of $340,126 and a state average of $175,005.

FIGURE 10
PAYROLL EXPENDITURE SUMMARY
MOST RECENT SCHOOL YEAR (2024-25 & 2025-26)

	District	Peer Districts Average	State Average
Payroll as a Percentage of All Funds (2024-25)	84.7%	81.6%	79.5%
Average Teacher Salary (2025-26)	$68,837	$68,266	$68,001
Average Administrative Salary (2025-26)	$89,351	$99,098	$99,555
Superintendent Salary (2025-26)	$451,457	$340,126	$175,005

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS) District Financial Actual Reports

Item 8 — Fund Balance

The General Fund is the operating fund in a governmental entity. Fund balance represents the current resources/assets available to the government less any current obligations/liabilities. Within fund balance there are five categories: non-spendable, restricted, committed, assigned and unassigned. The categories are defined by Governmental Accounting Standards Board (GASB) Statement No. 54: Fund Balance Reporting and Governmental Fund Type Definitions:

- **Non-spendable fund balance** includes funds that cannot be spent because they are not in spendable form, or legally required by contract for a specific future use.
- **Restricted fund balance** includes amounts that can only be spent for specific purposes stipulated by enabling legislation, creditors, grantors, contributors, or other governmental laws and regulations.
- **Committed fund balance** includes amounts that can be used only for the specific purposes determined by constraints imposed by the District's board of trustees.
- **Assigned fund balance** is fund balance intended to be used by the government for specific purposes but does not meet the criteria to be classified as restricted or committed.
- **Unassigned fund balance** is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications above.

Texas school districts commonly evaluate unassigned fund balance by comparing it to three months or 90 days of operational expenditures. The Texas Education Agency also includes a measure in its Financial Integrity Rating System of Texas (FIRST) ratings evaluating if a district has at least 75 days of operational expenditures in fund balance (indicator 6). For purposes of **Figure 11**, if a district does not meet the goal of three months, the percentage is shown as less than 100%. Amounts that exceed three months are reflected as percentages greater than 100%.

Figure 11 presents the five-year trend in Ysleta Independent School District's (the District's) General Fund unassigned balance, excluding Debt Service and Capital Outlay funds, through 2024-25.

The District's General Fund unassigned balance remained relatively stable across the first three years of the period shown, holding in the range of approximately $62 million to $65 million from 2021-22 through 2022-23. The balance declined modestly in 2023-24 before decreasing more sharply in 2024-25, when it fell to $36 million — a reduction of approximately $26 million from the prior year. As a percentage of three-month operating expenditures, the balance followed a similar pattern, remaining above 60 percent in the earlier years before declining to 34.6 percent in 2024-25. On a per-student basis, the 2024-25 balance of $1,044 reflects the combined effect of the lower fund balance and continued enrollment.

The District did not report a negative General Fund unassigned balance in any year reflected in **Figure 11**.

FIGURE 11
GENERAL FUND BALANCE
SCHOOL YEAR RANGE (2020-21 through 2024-25)

Year	General Fund Unassigned Fund Balance Per Student	General Fund Unassigned Fund Balance as a Percentage of 3-Month Operating Expenditures
Current School Year (2024-25 actual)	$1,044	34.6%
1 Year Prior (2023-24 actual)	$1,765	62.5%
2 Years Prior (2022-23 actual)	$1,725	65.1%
3 Years Prior (2021-22 actual)	$1,741	69.7%
4 Years Prior (2020-21 actual)	$2,056	81.0%

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS)

Item 9 — District Staffing Levels

For 2025-26, Ysleta Independent School District (the District) employed a total of 5,456.89 Full-Time Equivalent (FTE) staff to serve an enrollment of 32,661 students, yielding an overall students-per-staff ratio of 5.99. This ratio is below both the peer average of 6.57 and the state average of 6.52, indicating that the District employed more staff per student than peer districts and the state as a whole. **Figure 12** presents a detailed breakdown of District staffing by category, with comparisons to peer and state averages.

• **Teaching**: The District employed 2,250.65 teaching FTEs in 2025-26, representing 41.2% of total staff. This share is below the peer average of 45.4% and the state average of 48.0%. The District's students-per-teaching-staff ratio was 14.51, compared to a peer average of 14.45 and a state average of 13.60.

• **Administration**: The District employed 274.65 administrative FTEs, comprising 5.0% of total staff, compared to a peer average of 4.3% and a state average of 4.6%.

• **Support**: The District employed 564.15 support FTEs, representing 10.3% of total staff, compared to a peer average of 12.2% and a state average of 11.0%.

• **Paraprofessional**: The District employed 550.07 paraprofessional FTEs, representing 10.1% of total staff, compared to a peer average of 11.0% and a state average of 11.2%.

• **Auxiliary**: The District employed 1,817.36 auxiliary FTEs in 2025-26, a category that includes transportation, food service, maintenance, and other non-instructional support personnel. Auxiliary staff represented 33.3% of total District FTEs, compared to the peer average of 27.0% and the state average of 25.1% — a difference of 6.3 percentage points above the peer average. The students-per-auxiliary-staff ratio was 17.97, compared to the peer average of 24.31 and the state average of 25.94. The District's auxiliary ratio is 6.3 students per auxiliary staff member below the peer average, reflecting a substantially higher concentration of auxiliary personnel relative to enrollment than is observed among peer districts or statewide.

FIGURE 12
STAFF RATIO COMPARISONS
MOST RECENT SCHOOL YEAR (2025-26)

	District	Peer Districts Average	State Average
Teaching (Percentage of Total Staff)	41.2%	45.4%	48.0%
Support (Percentage of Total Staff)	10.3%	12.2%	11.0%
Administration (Percentage of Total Staff)	5.0%	4.3%	4.6%
Paraprofessional (Percentage of Total Staff)	10.1%	11.0%	11.2%
Auxiliary (Percentage of Total Staff)	33.3%	27.0%	25.1%
Students Per Total Staff	6.0	6.6	6.5
Students Per Teaching Staff	14.5	14.4	13.6

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS)

Item 10 — Teacher Turnover Rates

In 2024-25, Ysleta Independent School District (the District) reported a teacher turnover rate of 9.1%, reflecting 217.6 teacher separations out of a total workforce of 2,395.8 teachers, as shown in **Figure 13**. This rate is 8.2 percentage points below the peer average of 17.3% and 9.7 percentage points below the state average of 18.8%, placing the District substantially lower than both benchmarks. The District's teacher turnover rate represents a notable variance from the peer average, falling well below the range observed among comparison districts.

FIGURE 13
TEACHER TURNOVER RATES
MOST RECENT SCHOOL YEAR (2024-25)

	District Turnover Rate	Average Peer District Turnover Rate	State Average Turnover Rate
Teachers	9.1%	17.3%	18.8%

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS)

Item 11 — Special Programs

Ysleta Independent School District (the District) operates a range of state-mandated and locally supported special programs serving students with diverse academic, vocational, and extracurricular needs. The details for eight of these programs can be found in **Figure 14**, with some of the largest programs in terms of 2025-26 budget highlighted below.

- **Special Education:** In 2025-26, the District serves 5,933 special education (SPED) students, supported by 929.0 staff Full-Time Equivalent (FTE) at a total program cost of $65,918,453.
- **Athletics & Extracurricular:** In 2025-26, the District serves 15,343 Athletics & Extracurricular students, supported by 704.0 staff FTE at a total program cost of $15,669,651.
- **Career & Technical Education:** In 2025-26, the District serves 11,632 career and technical education (CTE) students, supported by 146.8 staff FTE at a total program cost of $11,387,668.

FIGURE 14
SPECIAL PROGRAMS
MOST RECENT SCHOOL YEAR (2025-26)

Program	Number of Students Served	Percentage of Enrolled Students Served	Program Budget Per Student Served	Program Budget as a Percentage of District Budget	Total Staff for Program	Students Per Total Staff for Program
Special Education	5,933	17.4%	$11,110	15.0%	929.0	6.4
Bilingual / ESL	9,726	28.6%	$551	1.2%	526.0	18.5
Migrant Education	54	0.2%	$1,613	0.0%	1.0	54.0
Gifted & Talented	2,323	6.8%	$384	0.2%	52.0	44.7
Career & Technical Ed	11,632	34.1%	$979	2.6%	146.8	79.2
Athletics	15,343	45.0%	$1,021	3.6%	704.0	21.8
Alternative Ed Program (AEP)	87	0.3%	$66,521	1.3%	68.0	1.3
Juvenile Justice AEP	0	0.0%	—	0.0%	39.0	0.0

SOURCE: Self-Reported by District

Item 12 — State and Regional Resources

Ysleta Independent School District (the District) operates within a well-established framework of state and regional support that helps sustain District programs and services. For 2025-26, the District draws on multiple layers of external resources to supplement local capacity and ensure compliance with state-mandated program requirements.

The District actively utilizes resources made available through the Texas Education Agency (TEA) and the Region 19 Education Service Center (ESC) to support a broad range of District functions. The District accesses state guidance and technical assistance from TEA to support effective District operations, ensure regulatory compliance, and stay current with changes in state law and policy. TEA serves as a primary source of technical information and programmatic direction across instructional, financial, and administrative domains.

Through its engagement with Region 19, the District accesses a wide array of services and supports that reduce the need for District staff to seek resources elsewhere in the state. These include accountability system support, professional development in finance and technology information systems, migrant services coordination, and federal compliance assistance. Region 19 also provides leadership development programming, including a Teacher Preparation and Certification Program and a Principal's Alternative Certification Academy, which support the District's efforts to develop, retain, and recruit qualified personnel. Additionally, the District participates in the Region 19 Purchasing Cooperative, which provides access to cooperative contracts that reduce administrative processing costs and increase purchasing power across commodity and service categories. Region 19 further serves as a key liaison with TEA, assisting the District with Public Education Information Management System (PEIMS) submissions, troubleshooting, and ongoing technical support.

The District is served by the Region 19 ESC, headquartered in El Paso, Texas. The District accesses the ESC's expertise and services on an as-needed basis across a range of functional areas. By leveraging the services provided by the ESC, the District is able to access specialized expertise and shared resources that would otherwise require dedicated District staffing or significant additional expenditure.

Item 13 — External Auditor Report

For the year ended June 30, 2025, Whitley Penn LLP provided an unmodified report on the financial statements in accordance with Generally Accepted Accounting Principles (GAAP) with no material weaknesses identified. The complete audit can be found here.

Item 14 — TEA Oversight

The Texas Education Agency (TEA) has not assigned the District a financial-related monitoring/oversight role in the last three years.

Item 15 — Budget Process

FIGURE 15
BUDGET PROCESS

Practice	Y/N/NA
Does the district's budget planning process include projections for enrollment and staffing?	Yes
Does the district's budget process include monthly and quarterly reviews to determine the status of annual spending?	Yes
Does the district use cost allocation procedures to determine campus budgets and cost centers?	Yes
Does the district analyze educational costs and student needs to determine campus budgets?	Yes

SOURCE: Self-Reported by District

Figure 15 reviews Ysleta Independent School District's (the District's) budget development and monitoring practices for the 2025-26 school year in accordance with best practices identified by the Legislative Budget Board (LBB). The review examines four core areas: whether the District incorporates enrollment and staffing projections into its budget planning process; whether it conducts regular in-year budget reviews; whether it applies cost allocation procedures to determine campus budgets and cost centers; and whether it analyzes educational costs and student needs when establishing campus budgets.

Enrollment and Staffing Projections

The District incorporates enrollment and staffing projections as a foundational component of its annual budget development process. Student enrollment is monitored on a weekly basis at the campus level throughout the school year. Each February, the Finance, Human Resources, and Academics departments collaborate to develop staffing projections for the upcoming school year based on anticipated enrollment. This process accounts for staffing needs associated with special populations and ensures compliance with state-mandated staffing ratios. As part of the budget process, the District provides the Board of Trustees with regular updates on both enrollment and staffing projections, supporting informed governance oversight of budget planning activities.

Monthly and Quarterly Budget Reviews

The District conducts ongoing monitoring of expenditures throughout the fiscal year. The District's Comptroller reviews expenditures on a monthly basis and the CFOO presents formal financial reports to the Board. These monthly reporting practices provide the Board with consistent visibility into the District's spending status relative to its annual budget, supporting timely awareness of financial conditions during the school year.

Cost Allocation Procedures for Campus Budgets

The District employs established budget allocation procedures to determine campus budgets and cost centers. Allocations are developed using multiple factors, including enrollment, staffing, program requirements, funding sources, and other applicable District and funding guidelines. This structured approach to cost allocation ensures that campus budget determinations are grounded in defined criteria and are responsive to the varying programmatic and operational needs across the District's campuses.

Educational Cost and Student Needs Analysis

On an annual basis, the Human Resources department conducts a thorough analysis of staffing needs across the District. Based on the results of that analysis, staff are assigned to campuses and programs in alignment with identified needs. Campus budgets are then funded according to the full-time equivalent positions assigned and student enrollment figures, connecting resource allocation directly to the educational requirements and population served at each campus.

Item 16 — Self-funded Programs

Ysleta Independent School District (the District) operates two self-funded programs outside of its general operating budget: a *Health Insurance Fund* and a *Workers' Compensation Fund*. Both programs are financed through dedicated, non-general-fund revenue streams and are managed and evaluated independently of the District's general operating budget. The following narrative describes the structure, financial condition, and oversight of each program as of the 2025-26 school year.

Health Insurance Fund

During the spring of 2025, the District conducted a comprehensive actuarial and financial evaluation of the Health Insurance Fund. That evaluation determined that projected revenue in future years would not be sufficient to sustain program costs at existing benefit and contribution levels. In response, the District developed and implemented a series of plan modifications, communicating the changes directly to employees through on-site visits to all 49 campuses. The changes implemented for the 2025-26 plan year included:

- Reduction in plan structure from four plan options to three
- Modifications to the pharmacy (RX) benefit program, including the elimination of coverage for GLP-1 medications prescribed for weight loss
- Increases to deductibles, out-of-pocket maximums, and co-payment amounts
- Increases to employee premium contribution rates, which had remained unchanged for approximately ten years prior to this adjustment
- An increase in the District's own contribution to the plan
- Renegotiation of the pharmacy rebate program, including revised terms governing the timing of rebate disbursements

The financial impact of these plan modifications has been measurable within the first six months of the 2025-26 plan year. Pharmacy claim costs have decreased by approximately **$2.8 million**, and rebate revenue has increased by approximately **$2.7 million** relative to prior-year baselines, with additional savings realized from other plan design changes. Based on these results, the District projects that the Health Insurance Fund will approximately break even for fiscal year 2026, with the possibility of a modest increase in fund balance by year-end.

Workers' Compensation Fund

The District's Workers' Compensation Fund is reviewed on an annual basis. As of the 2025-26 school year, the fund is estimated to carry approximately seven months of fund balance, reflecting a stable financial position. The District's annual evaluation did not identify conditions warranting modifications to the program's structure or funding levels at this time.

Item 17 — Staffing

Ysleta Independent School District (the District) evaluates District administrators on an annual basis. The evaluation process is structured to identify demonstrated strengths as well as areas requiring growth. Results from these evaluations serve multiple organizational functions:

- Informing the design and targeting of professional development offerings
- Establishing individualized performance goals for administrators
- Identifying opportunities for additional support where performance gaps are observed
- Revealing District-wide trends that may indicate systemic needs for training, additional resources, or organizational restructuring

By connecting evaluation outcomes to both individual development planning and broader operational decision-making, the District uses its administrator appraisal process as an active management tool rather than a compliance-only function. Evaluation findings are aggregated to identify patterns across administrative roles, which in turn inform resource allocation and leadership support strategies at the District level.

Item 18 — Compensation System

FIGURE 16
COMPENSATION SYSTEM

Practice	Y/N/NA
Does the district use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used.	No
Do the district's salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors?	Yes
Does the district periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?	No
Has the district made any internal equity and/or market adjustments to salaries within the past two years?	No

SOURCE: Self-Reported by District

Figure 16 reviews Ysleta Independent School District's (the District's) employee compensation practices for the 2025-26 school year in accordance with best practices identified by the Legislative Budget Board (LBB). The review examines four core areas: whether the District utilizes salary bonuses or merit pay systems; whether salary ranges are structured with defined minimums, midpoints, and maximums; whether the compensation structure is periodically benchmarked against verifiable market data; and whether internal equity or market adjustments have been made within the past two years.

Salary Bonuses and Merit Pay

The District's application to participate in the Teacher Incentive Allotment (TIA) program was approved in the spring of 2026. The District is currently in a data-gathering phase during the 2026-27 school year, with teacher designations for additional TIA compensation anticipated in the spring of 2028. Outside of the TIA program, the District does not utilize salary bonuses or merit pay systems. The Board of Trustees annually adopts the District's compensation plan, and salary increases are determined by compensation adjustments approved by the Board. The District reported that bonuses and merit pay are not permitted under its current compensation practices.

Salary Range Structure

The District's salary ranges include defined minimum, midpoint, and maximum salary levels, structured to promote compensation equity and consistency across the organization. For the 2025-26 school year, employee placement within the established salary range is determined by relevant factors including education, experience, qualifications, and other job-related considerations, all in accordance with the District's Board-approved compensation plan.

Compensation Benchmarking

The District reported that it did not periodically adjust its compensation structure using verifiable salary survey information, benchmarking data, or comparable salary data for the 2025-26 school year.

Internal Equity and Market Adjustments

The District reported that it did not make internal equity or market adjustments to salaries within the past two years. The District further indicated that there are no plans to change this practice in the near future.

Item 19 — Planning

FIGURE 17
PLANNING

Practice	Y/N/NA
Does the district develop a District Improvement Plan (DIP) annually?	Yes
Do all campuses in the district develop a Campus Improvement Plan (CIP) annually?	Yes
Does the district have an active and current facilities master plan?	Yes
If facilities master plan exists — does the district use enrollment projections?	Yes
If facilities master plan exists — does the district analyze facility capacity?	Yes
If facilities master plan exists — does the district evaluate facility condition?	Yes
Does the district have an active and current energy management plan?	Yes
Does the district maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?	Yes

SOURCE: Self-Reported by District

Figure 17 reviews Ysleta Independent School District's (the District's) operational planning practices for the 2025-26 school year in accordance with best practices identified by the Legislative Budget Board (LBB). The review examines four core planning areas: annual improvement planning at the district and campus levels; facilities master planning (including use of enrollment projections, capacity analysis, and condition evaluation); energy management planning; and operational staffing formulas for maintenance, custodial, food service, and transportation functions.

District and Campus Improvement Plans

Ysleta Independent School District develops a District Improvement Plan annually, with all campuses also developing Campus Improvement Plans each year. The District's planning process is guided by its strategic plan, with the Chief Academic Officer, Chief Human Capital Management Officer, and Chief Financial and Operational Officer jointly finalizing the objectives that inform both the DIP and CIPs. Directors are instructed annually on how to enter their actions and strategies into the DIP, and principals receive annual instruction on entering their actions, strategies, and Comprehensive Needs Assessment documentation into the CIP. For 2025-26, the District transitioned to a new method for developing the DIP and CIP, and in connection with that transition, formal training sessions were held for both principals and directors on the updated process.

Facilities Master Plan

The District maintains an active and current facilities master plan covering the 2025-2030 planning period. The plan incorporates enrollment projections, drawing on both the District's annual enrollment projections and longer-range trend estimates to inform long-term facility decisions; when enrollment changes materially, the District revisits facility assumptions rather than waiting for the next five-year plan cycle. The plan also includes a capacity and utilization analysis that evaluates usable instructional classrooms and adjusts practical capacity for the way space is actually used, accounting for specialized classrooms, portables, special education spaces, science laboratories, career and technical education spaces, fine arts facilities, and other programmatic uses that affect the number of students a facility can reasonably serve. Capacity and utilization data are reviewed at both the individual-campus and Learning Community levels, allowing the District to evaluate facilities in the context of feeder patterns, neighboring capacity, grade configuration, and program needs. With respect to facility condition, the plan consolidates information from recurring component assessments rather than assigning a single condition score to an entire campus, recognizing that a building may simultaneously have a sound structure, a high-priority roof area, aging electrical equipment, and recently replaced HVAC components.

Energy Management Plan

The District maintains an active and current energy management program. The District's program is designed to reduce unnecessary utility consumption, improve operational control of building systems, and identify abnormal usage patterns requiring investigation. The energy management program is incorporated within the District's Facility Master Plan 2025-2030.

Operational Staffing Formulas

The District maintains clearly defined staffing formulas for all operational employee groups reviewed, including maintenance, custodial, food service, and transportation positions. The District provided specific formulas that were applied across numerous position types and teams for the 2025-26 school year.

Item 20 — Academic Programs

FIGURE 18
ACADEMIC PROGRAMS

Practice	Y/N/NA
Does the district have a teacher mentoring program?	Yes
Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?	Yes
When adopting new programs, does the district define expected results?	Yes
Does the district analyze student test results at the district and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?	Yes
Does the district modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results?	Yes

SOURCE: Self-Reported by District

Figure 18 reviews Ysleta Independent School District's (the District's) academic program management practices for the 2025-26 school year in accordance with best practices identified by the Legislative Budget Board (LBB). The review examines five core areas: teacher mentoring; data-driven program adoption and discontinuation decisions; definition of expected results for new programs; analysis of student test results to guide curriculum and instruction; and modification of programs, staff development, and staff evaluation based on student performance data.

Teacher Mentoring Program

Ysleta Independent School District operates a Beginning Teacher Induction and Mentoring (BTIM) Program, a two-year comprehensive initiative designed to support new teachers as well as eligible new hires regardless of years of experience. The program is intended to improve the recruitment and retention of quality teachers and to promote their continued success within the District. Participation is open to novice teachers with zero to two years of experience, teachers who are new to the District, and teachers recommended by a campus principal or District personnel. The program includes structured meetings, professional development opportunities, and ongoing collaboration between trained mentors and their assigned mentees. Mentors receive dedicated training to better address mentee needs and support their professional growth.

Data-Driven Program Decisions

The District's academic department conducts a formal *Strategic Abandonment* process on an annual basis to evaluate the continued use of existing programs and inform decisions about adopting new ones. Through this process, programs are assessed based on return on investment (ROI), considering usage rates, outcome data, and overall program effectiveness. This structured review ensures that resources are directed toward programs demonstrating measurable impact and that underperforming programs are discontinued based on evidence rather than assumption.

Expected Results for New Programs

When adopting new programs, the District grounds its decision-making in data with the goal of continuously improving student outcomes. The District's academic teams analyze internal data systems on a weekly basis, and curriculum and instruction staff collaborate with both District and campus leadership to ensure that all students have access to high-quality instructional materials (HQIM). Program adoption decisions are informed by this ongoing data review and by the District's established expectations for student performance improvement.

Student Test Result Analysis

The District analyzes student performance data at both the District and campus levels to design, implement, and monitor curriculum and instructional programs. Academic teams review data from the District's internal data systems on a weekly basis, and curriculum and instruction staff work collaboratively with campus and District leadership to connect assessment findings to instructional practice.

Program Modification Based on Results

The District uses analyses of student test results to modify programs, plan staff development, and inform staff evaluation. Academic teams conduct weekly reviews of internal data systems, and findings from those reviews are used by curriculum and instruction staff in collaboration with campus and District leadership to make adjustments to instructional programs and professional learning opportunities. This cycle of continuous review and response is embedded in the District's broader commitment to ensuring that data drives instruction at every level of the organization.

Appendix A — Data Sources

Figure 1. Peer Districts

Source: MoakCasey analysis

Figure 2. Accountability Rating Comparison

Source: TEA 2025 Ratings (2024-25)

Link: https://rptsvr1.tea.texas.gov/perfreport/account/acct_download?year=2025

Figure 3. Accountability Ratings by Campus Level

Source: TEA 2025 Ratings (2024-25)

Link: https://rptsvr1.tea.texas.gov/perfreport/account/acct_download?year=2025

Figure 4. School FIRST Rating

Source: TEA FIRST Ratings (2024-25 Ratings Based on School Year 2023-24 Data)

Link: https://tealprod.tea.state.tx.us/First/forms/Main.aspx

Figure 5. Selected Student Characteristics

Source: PEIMS Standard Reports (2025-26); TAPR (2024-25)

Link: https://rptsvr1.tea.texas.gov/adhocrpt/adspr.html
https://rptsvr1.tea.texas.gov/perfreport/tapr/

NOTE: Beginning in 2020-21, Career & Tech is not available. Career & Tech membership from TAPR (DPETVOCC, Total membership - DPETALLC) is used. State totals include charter students.

Figure 6. Attendance Rate

Source: TAPR (2024-25)

Link: https://rptsvr1.tea.texas.gov/perfreport/tapr/

NOTE: DA0AT22R, DA0AT22N, DA0AT22D; State average is from the State Report.

Figure 7. Five-Year Enrollment Trend

Source: PEIMS Standard Reports (2021-22 through 2025-26)

Link: https://tealprod.tea.state.tx.us/Tea.AskTed.Web/Forms/Home.aspx
https://tealprod.tea.state.tx.us/Tea.AskTed.Web/Forms/ArchivedSchoolAndDistrictDataFiles.aspx

NOTE: Average Annual Percent Change is the average of each year's annual change year over year.

Figure 8. District Tax Revenue

Source: TEA PEIMS Financial Reports (2024-25)
Link: https://tea.texas.gov/about-tea/state-funding/state-funding-reports-and-data/peims-financial-standard-reports
NOTE: State Totals per Student exclude charter districts. Per student amounts are per enrolled student (not membership).

Item	Field Name
Local M&O Tax (Retained)	ALL FUNDS-LOCAL TAX REVENUE FROM M&O (excluding recapture)
State (Less TRS On-Behalf)	ALL FUNDS-STATE REVENUE (excludes TRS on-behalf)
Federal	ALL FUNDS-FEDERAL REVENUE
Other Local and Intermediate	ALL FUNDS-OTHER LOCAL & INTERMEDIATE REVENUE
TOTAL Revenue	Sum of Above

Figure 9. District Actual Operating Expenditures

Source: TEA PEIMS Financial Reports (2024-25)
Link: https://tea.texas.gov/about-tea/state-funding/state-funding-reports-and-data/peims-financial-standard-reports
NOTE: State Totals per Student exclude charter districts. Per student amounts are per enrolled student (not membership).

Item	PEIMS Function Code(s)	Field Name
Instruction	11, 95	ALL FUNDS-INSTRUCTION + TRANSFER EXPEND-FCT11,95
Instructional Resources & Media	12	ALL FUNDS-INSTRUC RESOURCE MEDIA SERVICE EXP, FCT12
Curriculum & Staff Development	13	ALL FUNDS-CURRICULUM/STAFF DEVELOPMENT EXP, FCT13
Instructional Leadership	21	ALL FUNDS-INSTRUC LEADERSHIP EXPEND, FCT21
School Leadership	23	ALL FUNDS-CAMPUS ADMINISTRATION EXPEND, FCT23
Guidance Counseling	31	ALL FUNDS-GUIDANCE & COUNSELING SERVICES EXP, FCT31
Social Work	32	ALL FUNDS-SOCIAL WORK SERVICES EXP, FCT32
Health	33	ALL FUNDS-HEALTH SERVICES EXP, FCT33
Transportation	34	ALL FUNDS-TRANSPORTATION EXPENDITURES, FCT34
Food Service Operation	35	ALL FUNDS-FOOD SERVICE EXPENDITURES, FCT35
Extracurricular	36	ALL FUNDS-EXTRACURRICULAR EXPENDITURES, FCT36
General Administration	41, 92	ALL FUNDS-GENERAL ADMINISTRAT EXPEND-FCT41,92
Plant Maintenance & Operations	51	ALL FUNDS-PLANT MAINTENANCE/OPERA EXPEND, FCT51
Security & Monitoring	52	ALL FUNDS-SECURITY/MONITORING SERVICE EXPEND, FCT52
Data Processing	53	ALL FUNDS-DATA PROCESSING SERVICES EXPEND, FCT53
Community	61	ALL FUNDS-COMMUNITY SERVICES EXPEND, FCT61

Figure 10. Payroll Expenditure Summary

Source: PEIMS Staff FTE Counts and Salary Report; PEIMS Superintendent Salary Report (2025-26); payroll and operating expenditures from PEIMS financial data (2024-25)

Link: Staff FTE Counts and Salary Report - https://rptsvr1.tea.texas.gov/adhocrpt/adpeb.html
Superintendent Salary Report - https://rptsvr1.tea.texas.gov/adhocrpt/adpea.html

NOTE: Average Base Salary includes charter districts; Payroll expenditure state totals exclude charter districts.

Item	Field Name
Operating Expenditures	ALL FUNDS-TOTAL OPERATING EXPENDITURES BY OBJ
Payroll	ALL FUNDS-TOTAL PAYROLL EXPENDITURES

Figure 11. General Fund Balance

Source: PEIMS Financial Actual Reports (2020-21 through 2024-25)

Link: https://tea.texas.gov/about-tea/state-funding/state-funding-reports-and-data/peims-financial-standard-reports

NOTE: Per student amounts are per enrolled student (not membership).

Item	Field Name
Unreserved/Unassigned Fund Balance	GF UNASSIGNED FUND BALANCE
Operating Expenditures	GEN FUNDS-TOTAL OPERATING EXPENDITURES BY OBJ

Figure 12. Staff Ratio Comparisons

Source: PEIMS Standard Reports (2025-26)

Link: https://rptsvr1.tea.texas.gov/adhocrpt/adpeb.html

Figure 13. Teacher Turnover Rates

Source: TAPR (2025-26)

Link: https://rptsvr1.tea.texas.gov/perfreport/tapr/

NOTE: DPSTURNR, DPSTURNN, DPSTURND

Appendix B — Source Data

The following tables present the complete source data used in this report for Ysleta Independent School District and its peer districts.

Table 1. Accountability Data (2024-25)

District	Accountability Rating	Accountability Score
YSLETA ISD	**B**	**89**
ALIEF ISD	C	75
AMARILLO ISD	B	83
BROWNSVILLE ISD	B	87
CORPUS CHRISTI ISD	B	81
IRVING ISD	C	76
PHARR-SAN JUAN-ALAMO ISD	B	87
RICHARDSON ISD	C	79
SAN ANTONIO ISD	C	72
SPRING BRANCH ISD	B	80
SPRING ISD	D	65

Table 2. Student Data (2024-25 & 2025-26)

District	Eco. Disadv.	Eng. Learners	Special Ed	Bilingual/ESL	CTE	Attendance Num / Denom
YSLETA ISD	**24,833**	**9,726**	**5,933**	**10,444**	**9,867**	4,947,166 / 5,250,913
ALIEF ISD	31,631	21,162	6,716	22,726	9,276	5,460,851 / 5,878,371
AMARILLO ISD	19,687	5,297	5,240	5,521	7,838	3,972,264 / 4,253,692
BROWNSVILLE ISD	30,667	12,625	6,861	14,072	6,160	4,509,800 / 4,840,722
CORPUS CHRISTI ISD	23,012	2,950	5,905	2,784	6,402	4,413,590 / 4,851,340
IRVING ISD	24,938	16,997	3,975	18,076	7,446	4,272,333 / 4,507,734
PHARR-SAN JUAN-ALAMO ISD	27,415	11,752	4,044	14,825	11,181	1,412,572 / 1,471,113
RICHARDSON ISD	19,828	11,507	6,938	12,043	8,535	5,132,528 / 5,487,018
SAN ANTONIO ISD	36,973	10,368	8,491	12,587	10,622	5,547,505 / 6,207,852
SPRING BRANCH ISD	16,736	11,104	5,244	12,789	8,216	4,698,217 / 4,987,447
SPRING ISD	26,798	10,710	4,422	10,063	9,661	4,417,544 / 4,814,536

Table 3. Staff Data – Average Base Pay (2025-26)

District	Teacher FTE	Teacher Total Pay	Teacher Avg Pay	Admin FTE	Admin Total Pay	Admin Avg Pay	Supt. Pay
YSLETA ISD	**2,250.7**	**$154,927,011**	**$68,837**	**274.6**	**$24,540,156**	**$89,351**	**$451,457**
ALIEF ISD	2,568.1	$171,454,759	$66,762	222.9	$24,203,346	$108,574	$345,565
AMARILLO ISD	1,992.0	$132,326,122	$66,429	209.1	$19,143,953	$91,563	$306,454
BROWNSVILLE ISD	2,374.1	$163,758,701	$68,977	130.3	$12,786,947	$98,120	$375,000
CORPUS CHRISTI ISD	2,132.6	$130,267,420	$61,083	268.6	$22,208,188	$82,669	$386,014
IRVING ISD	1,942.6	$131,900,634	$67,899	192.9	$19,083,247	$98,923	$348,342
PHARR-SAN JUAN-ALAMO ISD	2,118.9	$146,549,692	$69,164	178.5	$18,063,841	$101,187	$319,300
RICHARDSON ISD	2,626.8	$192,260,439	$73,193	290.7	$28,631,220	$98,487	$360,303
SAN ANTONIO ISD	2,836.8	$189,472,318	$66,792	338.9	$32,677,223	$96,421	$351,093
SPRING BRANCH ISD	2,374.1	$174,815,312	$73,633	177.0	$20,890,381	$118,025	$355,735
SPRING ISD	2,018.2	$136,221,848	$67,498	160.6	$17,310,595	$107,814	$253,451

Table 4. Staff Data – Other FTEs and Teacher Turnover (2024-25 & 2025-26)

District	Support FTE	Paraprofessional FTE	Auxiliary FTE	Total FTE	Turnover Num	Turnover Denom	Turnover Rate
YSLETA ISD	**564.1**	**550.1**	**1,817.4**	**5,456.9**	**218**	**2,396**	**9.1%**
ALIEF ISD	887.1	714.8	1,608.9	6,001.8	573	2,962	19.3%
AMARILLO ISD	378.0	485.4	900.8	3,965.2	268	2,066	13.0%
BROWNSVILLE ISD	549.8	692.4	1,793.5	5,540.2	171	2,515	6.8%
CORPUS CHRISTI ISD	432.6	611.4	1,225.2	4,670.4	329	2,101	15.7%
IRVING ISD	395.9	452.4	987.5	3,971.3	467	2,062	22.7%
PHARR-SAN JUAN-ALAMO ISD	462.7	439.9	1,396.3	4,596.4	117	2,086	5.6%
RICHARDSON ISD	815.7	469.4	1,284.4	5,487.0	492	2,713	18.1%
SAN ANTONIO ISD	1,065.0	798.3	1,878.1	6,917.1	571	2,945	19.4%
SPRING BRANCH ISD	490.7	512.7	1,038.0	4,592.5	449	2,146	20.9%
SPRING ISD	695.2	403.9	1,550.6	4,828.3	702	2,283	30.8%

Table 5. Financial Data – District Revenue (2024-25)

District	Local M&O	State Revenue	Federal Revenue	Other Revenue	Total Revenue
YSLETA ISD	**$60,558,440**	**$290,796,498**	**$68,395,658**	**$5,481,609**	**$425,232,205**
ALIEF ISD	$155,852,427	$286,807,861	$94,939,085	$17,705,752	$555,305,125
AMARILLO ISD	$77,323,808	$219,315,757	$44,156,539	$16,898,871	$357,694,975
BROWNSVILLE ISD	$61,593,366	$376,094,368	$87,004,276	$18,680,702	$543,372,712
CORPUS CHRISTI ISD	$133,745,483	$187,889,720	$70,347,743	$15,330,059	$407,313,005
IRVING ISD	$152,191,439	$162,830,676	$55,451,296	$12,828,488	$383,301,899
PHARR-SAN JUAN-ALAMO ISD	$51,296,723	$327,512,218	$68,947,897	$12,142,422	$459,899,260
RICHARDSON ISD	$236,794,636	$127,565,437	$52,842,909	$28,383,899	$445,586,881
SAN ANTONIO ISD	$202,053,164	$269,029,995	$126,515,145	$18,437,010	$616,035,314
SPRING BRANCH ISD	$278,086,870	$42,763,326	$47,633,333	$22,352,791	$390,836,320
SPRING ISD	$123,252,557	$198,126,338	$68,465,283	$12,150,960	$401,995,138

Table 6. All Funds Operating Expenditures (2024-25)

District	11+95	12	13	21	23	31	32	33	34
YSLETA ISD	**$265,216,219**	**$4,472,664**	**$14,453,068**	**$7,974,720**	**$29,343,025**	**$18,909,378**	**$2,806,769**	**$6,139,139**	**$13,777,760**
ALIEF ISD	$326,152,063	$6,596,555	$12,546,451	$9,184,530	$29,754,990	$29,611,350	$1,029,610	$7,219,477	$21,207,423
AMARILLO ISD	$209,967,097	$3,867,516	$12,587,892	$4,384,042	$19,032,400	$14,996,569	$1,300,092	$5,097,728	$5,536,081
BROWNSVILLE ISD	$299,667,504	$7,337,329	$14,401,077	$6,142,037	$27,433,159	$21,437,157	$415,707	$5,642,211	$15,483,118
CORPUS CHRISTI ISD	$223,817,309	$5,196,052	$9,832,372	$8,494,303	$22,135,028	$14,883,944	$2,946,101	$4,192,269	$6,244,776
IRVING ISD	$202,794,520	$3,428,594	$8,551,734	$9,695,931	$20,273,561	$20,349,822	$482,454	$3,604,962	$9,698,184
PHARR-SAN JUAN-ALAMO ISD	$264,183,240	$6,717,915	$12,667,303	$10,182,666	$21,603,639	$16,937,628	$3,173,704	$5,250,800	$10,721,679
RICHARDSON ISD	$284,096,376	$5,625,032	$16,301,282	$8,245,481	$27,009,016	$24,037,066	$1,979,769	$6,263,896	$10,575,731
SAN ANTONIO ISD	$336,209,975	$4,878,501	$34,524,760	$20,616,408	$42,343,366	$24,809,923	$9,741,182	$10,005,127	$13,304,407
SPRING BRANCH ISD	$232,402,212	$1,159,845	$10,954,771	$5,717,470	$23,029,248	$24,309,012	$152,415	$4,366,609	$10,729,729
SPRING ISD	$209,830,463	$3,258,466	$12,766,263	$8,736,355	$26,314,672	$23,710,128	$406,188	$3,048,656	$15,349,598

Table 7. All Funds Operating Expenditures – Continued (2024-25)

District	35	36	41+92	51	52	53	61	Total
YSLETA ISD	**$24,491,844**	**$13,566,189**	**$11,651,037**	**$54,230,810**	**$8,169,388**	**$8,051,719**	**$626,553**	**$483,880,282**
ALIEF ISD	$32,896,521	$11,065,099	$12,748,248	$43,957,252	$8,927,893	$4,223,994	$3,708,450	$560,829,906
AMARILLO ISD	$18,042,883	$8,552,303	$7,531,235	$35,999,259	$9,598,431	$6,108,031	$1,215,762	$363,817,321
BROWNSVILLE ISD	$43,472,924	$23,452,705	$11,256,471	$54,471,576	$11,265,269	$8,526,773	$3,744,582	$554,149,599
CORPUS CHRISTI ISD	$25,127,433	$13,421,459	$8,253,061	$58,148,537	$7,617,330	$9,424,891	$1,809,316	$421,544,181
IRVING ISD	$26,451,623	$7,138,168	$10,937,487	$29,773,177	$6,896,937	$4,572,274	$3,965,897	$368,615,325
PHARR-SAN JUAN-ALAMO ISD	$31,988,564	$21,811,711	$10,835,963	$48,748,754	$12,755,395	$4,059,396	$1,848,994	$483,487,351
RICHARDSON ISD	$18,403,360	$8,771,432	$10,808,637	$42,337,599	$9,099,951	$4,793,959	$3,794,316	$482,142,903
SAN ANTONIO ISD	$42,977,528	$13,716,102	$18,765,405	$73,402,646	$10,577,764	$9,288,229	$7,578,426	$672,739,749
SPRING BRANCH ISD	$21,195,545	$8,526,375	$9,981,459	$41,952,083	$9,531,314	$9,899,160	$2,270,765	$416,178,012
SPRING ISD	$31,906,111	$6,834,879	$12,837,618	$33,118,159	$8,946,510	$8,984,920	$2,421,110	$408,470,096