2026-2027
PROPOSED OPERATING BUDGET

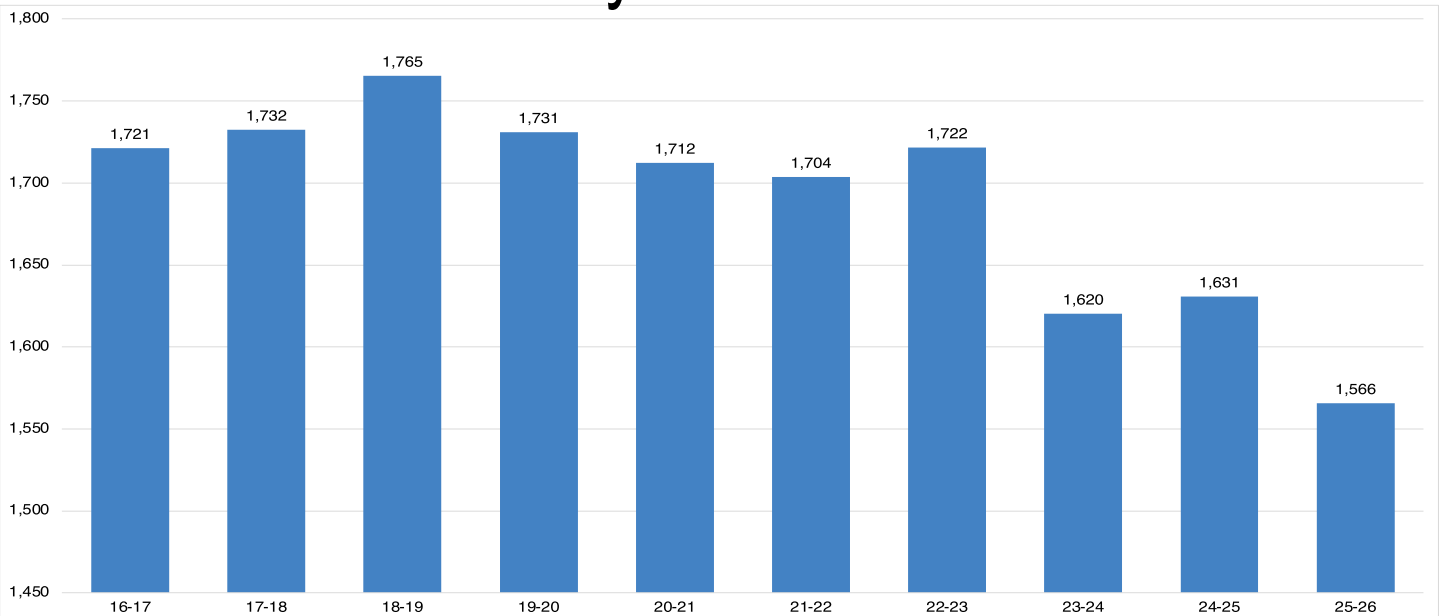


Budget Development Process and Timeline

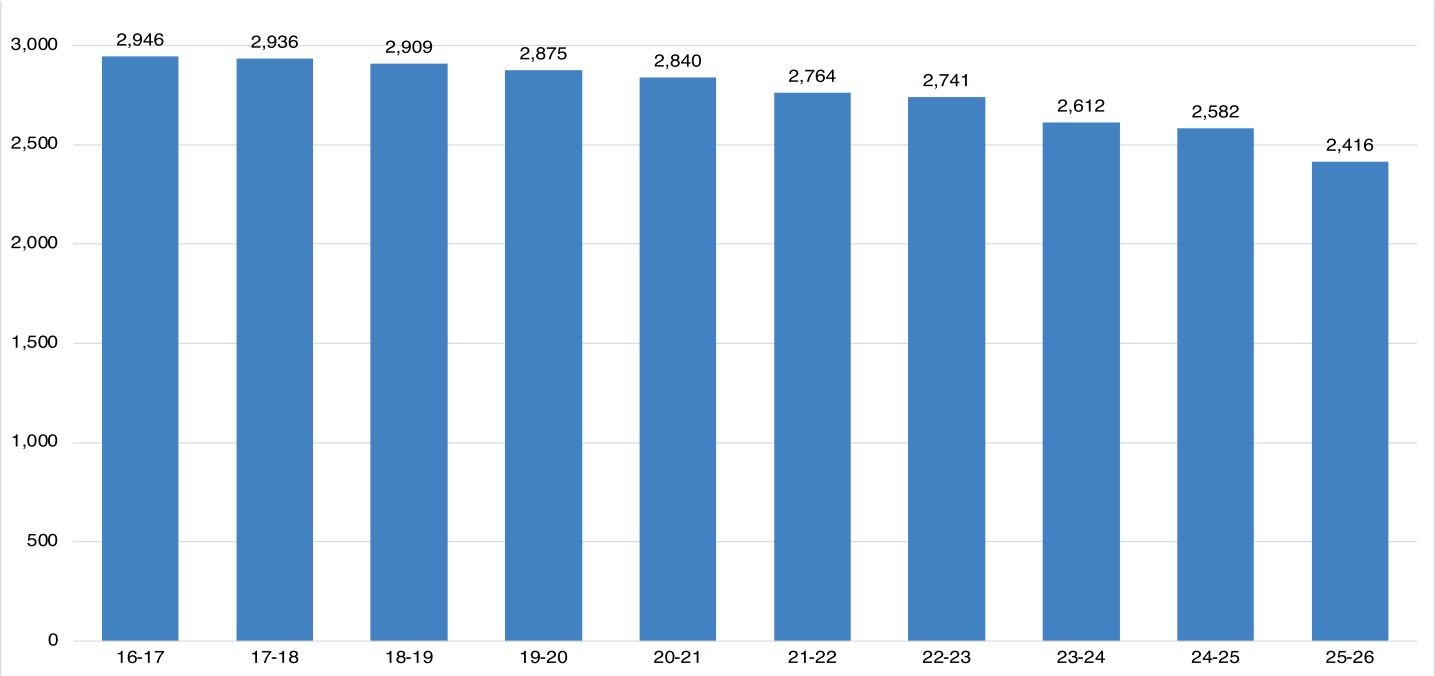
- Accurately projecting student enrollment and ADA;
- Reviewing, revising and adhering to budget guidelines such as staffing ratios, and equitably allocating resources based on measurable factors; and
- Gathering information from campus and department administrators to assess the District's current and future needs.

December 2025	January 2026	Feb. - March 2026	March-April 2026	May-June 2026	July 2026	August 2026
Set staffing standards and ratios	Program review and evaluation with district leadership	Review of staffing needs for 2026-2027 school year	Compile budgets, update projections, and receive preliminary property values from El Paso Central Appraisal District (EPCAD)	Board of Trustees adopts 2026-2027 budget	Receive certified property tax values from El Paso Central Appraisal District (EPCAD)	Public hearing to discuss and adopt tax rate

Central Office Staff by Year



Classroom Teachers by Year



TEACHERS

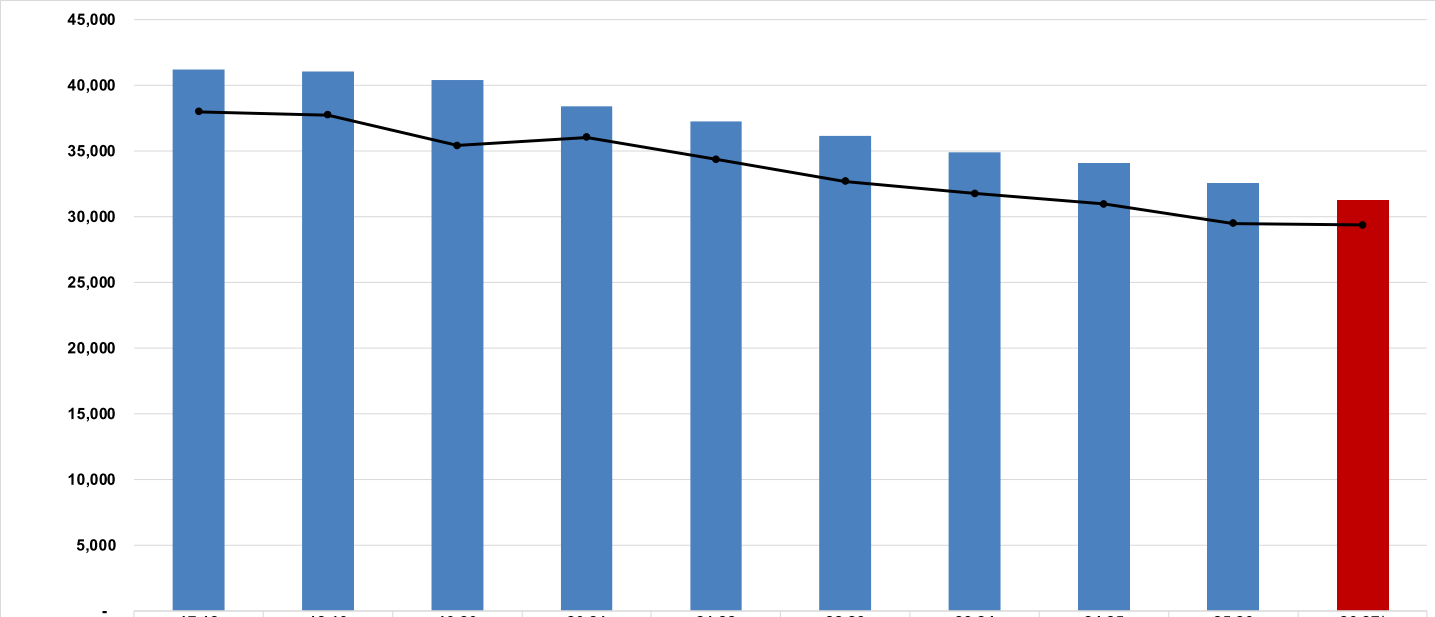
Full-time Equivalent (FTE) Allocation

	2025-26	2026-27
High Schools	25.5 to 1	25.5 to 1
Middle Schools	25.5 to 1	25.5 to 1
Elementary Schools (5th)	25.0 to 1	25.0 to 1
Elementary Schools (PK-4th)	22.0 to 1	22.0 to 1

Formula:
Student enrollment divided by desired class size, times the number of classes students take per day, divided by the number of classes taught per year per day.

Example with 2026 - 2027 staffing formula:
1,560/25.5 = 61.17 * 8 = 489.41 / 6 = 81.56 FTE's

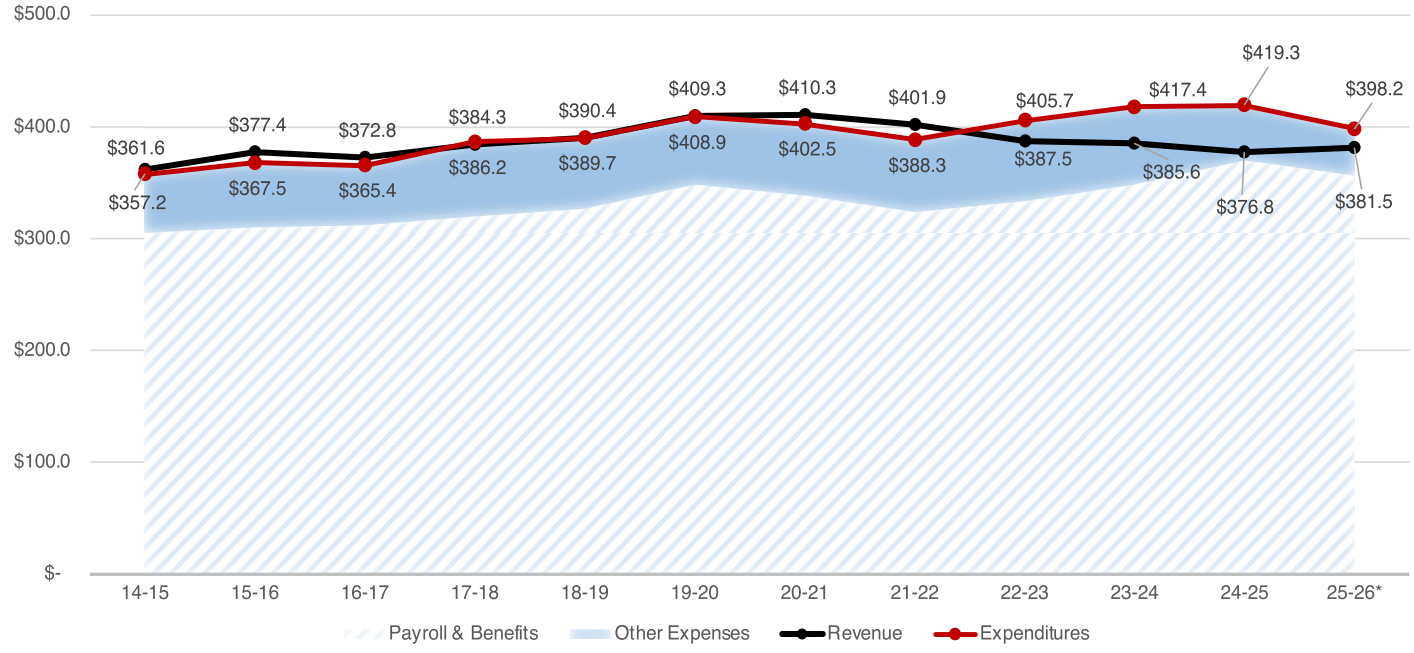
Student Enrollment



	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27*
Enrollment	41,204	41,064	40,428	38,391	37,244	36,183	34,918	34,062	32,503	31,253
ADA	38,003	37,745	35,414	36,055	34,372	32,698	31,762	30,975	29,488	29,378
Loss	(332)	(140)	(636)	(2,037)	(1,147)	(1,061)	(1,265)	(856)	(1,559)	(1,250)

Revenues vs. Expenditures

*25-26 projected revenues/expenditures
26-27 Proposed Budget



Preliminary Tax Rate Comparison

	El Paso ISD	Socorro ISD	**Ysleta ISD**
Home Market Value	$200,000	$200,000	$200,000
YISD Homestead Exemption 20%	N/A	N/A	-$40,000
Proposed State Homestead Exemption	-$140,000	-$140,000	-$140,000
Taxable Home Value	$60,000	$60,000	$20,000
Total Tax Rate	$1.0807	$0.9389	$1.1937
Taxes Due on Residence	$648	$563	**$239**
Difference	$410	$325	**N/A**

*Constant value for comparison purposes only.
To be updated when certified values become available.

How does Texas finance K-12 education?

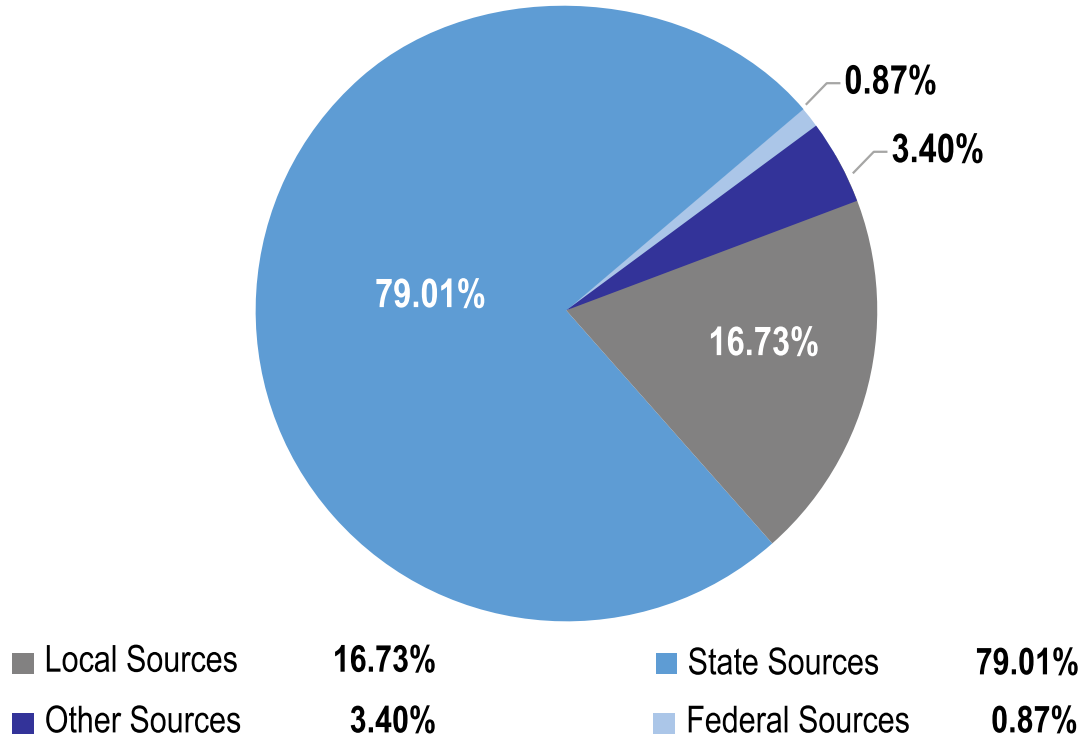
Local Tax Effort – Major Elements

- Property tax rate assessed
- Assessed property values – by the Central Appraisal District

State Funding – Major Elements

- Average Daily Attendance (ADA)
- Tax collections for the current year
- Assessed property values – by the State Comptroller's Property Tax Division
- Property tax rate assessed by the district

2026-2027 Sources of Funding

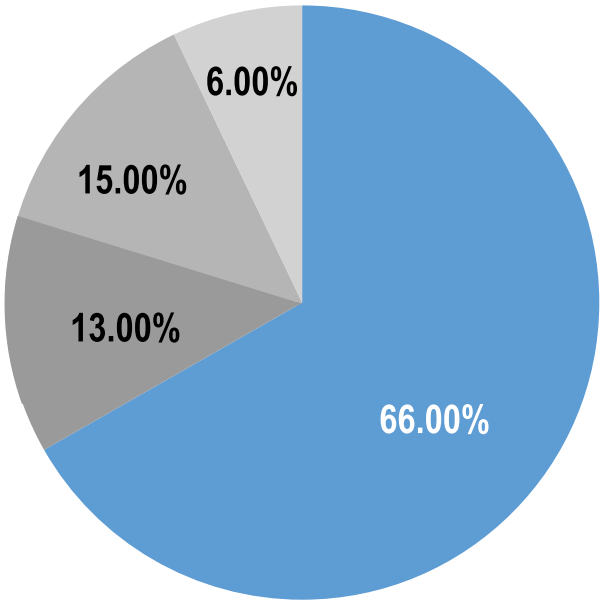


Current Revenue Estimates General Fund

	2025-2026 (Adopted)	2026-2027	Difference
Local Sources	$47,181,355	$63,440,000	$16,258,645
State Sources	$338,022,131	$299,576,211	($38,445,920)
Federal Sources	$5,079,952	$3,279,952	($1,800,000)
Other Sources	$7,750,000	$12,882,000	$5,132,000
Total Revenues	**$398,033,438**	**$379,178,163**	**($18,855,275)**

General Fund Budget Expenditures by Function

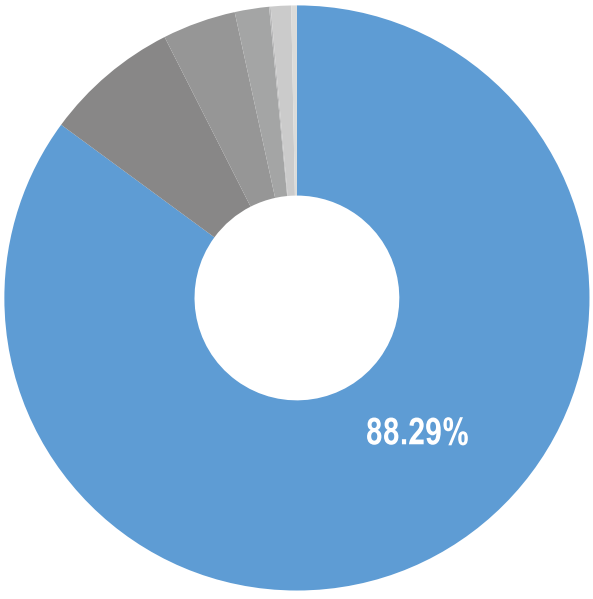
2026-2027



- **Teaching and Instruction** — 66.00%
  Instructional Services, Media Services (Library), Instructional Staff Development, Instructional Leadership & School Leadership
- **Student Services** — 13.00%
  Guidance & Counseling, Social Work Services, Health Services, Student Transportation, Cocurricular/ Extracurricular Activities
- **Maintenance and Security** — 15.00%
  Maintenance & Security Services
- **Other** — 6.00%
  General Administration, Data Processing, Community Services, Debt Service, Facility Acquisition & Construction, Other Intergovernmental Charges and Operating Transfers

General Fund Budget Expenditures by Major Object

2026-2027



- **Payroll & Benefits** — 88.29%
- **Contracted Services** — 5.98%
- **General Supplies** — 3.27%
- **Miscellaneous** — 1.30%
- **Capital Outlay** — 0.10%
- **Debt Service** — 0.74%
- **Operating Transfers** — 0.31%

Future Budget Challenges

1. **Ongoing Structural Budget Deficits**: The District continues to face significant financial pressure due to declining enrollment and reduced state funding resulting from the frozen levy, while operating expenditures continue to increase faster than recurring revenue sources.

2. **Escalating Operating and Maintenance Costs**: Rising inflation, including higher cost of utilities and fuel combined with millions of dollars in deferred maintenance needs, will place increasing demands on the District's limited unrestricted resources.

3. **Limited Flexibility of State Funding**: While the State has provided additional funding in certain areas, much of that funding is restricted for specific purposes and cannot be used to support the District's day-to-day operating costs, limiting the District's ability to address ongoing operational and budgetary challenges.

Budget Development Considerations and Commitments:

1. **Compensation Plan:** Step increases for eligible Teachers, Nurses, and Librarians based on years of service. No general pay increase or stipend adjustments are included for other staff groups.

2. **Expenditure Reductions:** Districtwide spending reductions implemented across all campuses and departments to help address ongoing budget challenges.

3. **Debt Obligation Repayment:** Full repayment of the 2009 Qualified School Construction Bonds (QSCBs) in the amount of $16,973,050, utilizing funds currently held in escrow within the Debt Service Fund.



2026-2027 Proposed Summary by Fund

	General Fund (Proposed)	Child Nutrition (Proposed)	Debt Service (Proposed)	Total (Proposed)
REVENUES				
Local Sources & Intermed	$63,440,000	$463,543	$35,550,000	$99,453,543
State Sources	$299,576,211	$186,763	$14,500,000	$314,262,974
Federal Sources	$3,279,952	$24,201,428	-	$27,481,380
Other & Non-Operating	$12,882,000	-	$18,211,378	$31,093,378
Total Revenues	**$379,178,163**	**$24,851,734**	**$68,261,378**	**$472,291,275**
EXPENSES				
Payroll Costs	$348,010,490	$11,519,093	-	$359,529,583
Prof/Contracted Services	$23,578,068	$262,958	-	$23,841,026
Supplies & Materials	$12,899,156	$12,872,133	-	$25,771,290
Other Operating Expenses	$5,119,839	$14,000	-	$5,133,839
Debt Service	$2,917,350	-	$66,330,346	$69,247,696
Capital Outlay	$399,449	$183,550	-	$582,999
Other Resources	$1,238,328	-	-	$1,238,328
Total Expenditures	**$394,162,681**	**$24,851,734**	**$66,330,346**	**$485,344,761**
(Use of Fund Balance)/Surplus	**$(14,984,518)**		**$1,931,032**	**$(13,053,486)**

General Fund Expenditure Comparison by Major Object

	2025-2026 Adopted Budget	2026-2027 Proposed Budget
Payroll Expenditures	$363,484,682	$348,010,490
Professional & Contracted Services	$26,110,332	$23,578,068
Supplies & Materials	$20,758,763	$12,899,156
Other Operating Expenditures	$5,939,522	$5,119,839
Debt Service	$3,561,630	$4,155,678
Capital Outlay	$374,625	$399,449
Total	**$420,229,554**	**$394,162,681**

2026-2027 Proposed Budget by Fund & Function

Function	199 General Fund	240 Child Nutrition	500 Debt Service	Total
Instruction	$213,814,763	$0	$0	$213,814,763
Instructional Resources/Media	$3,876,757	$0	$0	$3,876,757
Curriculum & Instr Staff Dev	$9,521,328	$0	$0	$9,521,328
Instructional Leadership	$6,881,108	$0	$0	$6,881,108
School Leadership	$24,868,686	$0	$0	$24,868,686
Guidance/Counseling & Evaluation Services	$17,185,997	$0	$0	$17,185,997
Social Work Services	$1,588,133	$0	$0	$1,588,133
Health Services	$5,369,827	$0	$0	$5,369,827
Student Transportation	$14,871,727	$0	$0	$14,871,727
Food Services	$743,521	$24,851,734	$0	$25,595,255
Co/Extracurricular Activities	$10,299,317	$0	$0	$10,299,317
General Administration	$10,188,189	$0	$0	$10,188,189
Plant Maintenance & Operations	$52,057,185	$0	$0	$52,057,185
Security & Monitoring Services	$8,633,092	$0	$0	$8,633,092
Data Processing Services	$8,032,804	$0	$0	$8,032,804
Community Services	$82,129	$0	$0	$82,129
Debt Services	$4,155,678	$0	$66,330,346	$70,486,024
Facilities Acquisition / Construction	$332,025	$0	$0	$332,025
Pmts-Intergovermental Chrgs	$1,660,415	$0	$0	$1,660,415
Total Expenses	**$394,162,681**	**$24,851,734**	**$66,330,346**	**$485,344,761**
(Use of Fund Balance)/Surplus	**($14,984,518)**	**$0**	**$1,931,032**	**($13,053,486)**

Elementary Schools

Campus	Salaries	Contracted Services	Supplies & Materials	Other Operating	Debt Service	Capital Outlay	Grand Total
Capistrano Elementary School	$2,849,494	$186,065	$20,298	$16,532	-	-	$3,072,389
Del Valle Elementary School	$3,293,588	$238,599	$18,673	$14,880	-	-	$3,565,740
Desertaire Elementary School	$4,330,194	$164,592	$35,391	$13,439	-	-	$4,543,616
Dolphin Terrace Elementary School	$3,831,935	$260,904	$27,559	$11,991	-	-	$4,132,389
East Point Elementary School	$4,541,448	$172,881	$27,873	$9,820	-	-	$4,752,023
Eastwood Heights Elementary School	$3,676,850	$159,582	$25,245	$20,795	-	-	$3,882,473
Edgemere International School	$4,768,262	$182,989	$41,009	$9,398	-	-	$5,001,658
Glen Cove Elementary School	$4,625,283	$165,021	$25,218	$16,571	-	-	$4,832,093
Lancaster Elementary School	$3,764,784	$182,224	$32,934	$15,972	-	-	$3,995,914
Loma Terrace Elementary School	$4,216,624	$194,796	$28,345	$19,644	-	-	$4,459,409
Mission Valley Elementary School	$3,634,609	$488,010	$25,694	$20,873	-	-	$4,169,186
North Loop International School	$4,590,948	$137,519	$34,610	$9,960	-	-	$4,773,037
North Star Elementary School	$3,830,746	$170,501	$27,462	$13,063	-	-	$4,041,772
Parkland Elementary School	$3,886,609	$156,348	$30,415	$13,058	-	-	$4,086,430
Pasodale Elementary School	$3,866,014	$137,208	$18,880	$7,920	-	-	$4,030,022
Pebble Hills Elementary School	$4,034,020	$210,916	$32,777	$7,733	-	-	$4,285,446
Presa Elementary School	$3,281,255	$144,729	$17,214	$9,376	-	-	$3,452,574
Ramona STEM Academy	$2,970,644	$114,592	$21,026	$19,440	-	-	$3,125,702
REL Washington International	$3,265,923	$187,353	$22,581	$7,449	-	-	$3,483,307
Riverside Elementary	$4,225,436	$255,560	$39,203	$15,244	-	-	$4,535,443
Sageland Elementary School	$4,391,632	$132,987	$37,217	$15,740	-	-	$4,577,576
Scotsdale Elementary School	$5,271,563	$226,823	$56,495	$34,587	-	-	$5,589,468
Thomas Manor Elementary	$3,575,542	$155,574	$25,390	$16,962	-	-	$3,773,468
Tierra Del Sol Elementary School	$3,652,429	$169,171	$36,892	$5,492	-	-	$3,863,984
Vista Hills Elementary School	$3,220,993	$228,346	$27,898	$14,729	-	-	$3,491,966
Ysleta Elementary School	$2,876,952	$117,398	$17,129	$12,285	-	-	$3,023,764
Total Elementary Schools	**$100,473,780**	**$4,940,687**	**$753,428**	**$372,953**	**-**	**-**	**$106,540,848**

2026-2027 Proposed General Fund Expenditure Budgets

PK-8 Schools

CAMPUS	Salaries	Contracted Services	Supplies & Materials	Other Operating	Debt Service	Capital Outlay	Grand Total
Alicia R. Chacon International	$5,463,561	$245,682	$35,534	$24,711	-	-	$5,769,488
Eastwood Knolls International	$5,206,351	$217,305	$46,651	$27,554	-	-	$5,497,860
Parkland Pre-K Center	$2,914,406	$10,665	$14,850	$12,742	-	-	$2,952,663
Ysleta Pre-K Center	$4,215,926	$263,021	$43,039	$7,050	-	-	$4,529,036
Total PK-8 Schools	**$17,800,243**	**$736,673**	**$140,074**	**$72,057**	**-**	**-**	**$18,749,048**

Middle Schools

CAMPUS	Salaries	Contracted Services	Supplies & Materials	Other Operating	Debt Service	Capital Outlay	Grand Total
Bel Air Middle School	$5,782,004	$492,838	$116,974	$27,993	-	-	$6,419,809
Del Valle Middle School	$5,779,068	$116,703	$80,482	$45,824	-	-	$6,022,076
Eastwood Middle School	$8,046,437	$402,607	$107,701	$41,592	-	-	$8,598,338
Hanks Middle School	$6,085,509	$303,030	$99,799	$34,674	-	-	$6,523,012
Parkland Middle School	$7,320,660	$338,656	$112,404	$45,089	-	-	$7,816,809
Riverside Middle School	$4,689,659	$249,255	$72,038	$38,951	-	-	$5,049,903
Ysleta Middle School	$4,334,800	$244,220	$90,783	$13,858	-	-	$4,683,661
	$42,038,137	**$2,147,309**	**$680,181**	**$247,981**	**-**	**-**	**$45,113,608**

High Schools

CAMPUS	Salaries	Contracted Services	Supplies & Materials	Other Operating	Debt Service	Capital Outlay	Grand Total
Bel Air High School	$11,001,722	$753,203	$229,247	$175,735	-	-	$12,159,907
Cesar Chavez Academy	$2,209,305	$206,310	$31,985	$8,997	-	-	$2,456,597
Del Valle High School	$10,703,749	$746,778	$282,017	$139,815	-	-	$11,872,359
Eastwood High School	$13,959,839	$825,223	$301,268	$180,897	-	-	$15,267,227
Hanks High School	$9,964,004	$534,208	$189,410	$148,267	-	-	$10,835,888
Parkland High School	$10,785,032	$534,158	$281,070	$144,695	-	-	$11,744,955
Riverside High School	$8,676,204	$551,225	$174,139	$132,615	-	-	$9,534,182
Thrive Academy	$2,528,365	$89,108	$36,532	$7,989	-	-	$2,661,994
Valle Verde Early College High School	$2,447,425	$13,162	$54,204	$47,634	-	-	$2,562,425
Young Women's Leadership Academy	$2,503,889	$70,847	$56,374	$39,211	-	-	$2,670,321
Ysleta Community Learning Center	$170,985	$40,063	$387	$0	-	-	$211,435
Ysleta High School	$8,533,919	$659,185	$168,695	$138,335	-	-	$9,500,134
	$83,484,438	**$5,023,468**	**$1,805,328**	**$1,164,190**	**-**	**-**	**$91,477,424**

2026-2027 Proposed General Fund Expenditure Budgets

Departments

	Salaries	Contracted Services	Supplies & Materials	Other Operating	Debt Service	Capital Outlay	Grand Total
A.R.E.A.	$330,185	$4,094	$225,979	$6,736	-	-	$566,994
Academic Administration	$406,380	$63,866	$2,427	$22,211	-	-	$494,884
Academic Language Program	$794,207	$72,601	$146,635	$9,135	-	-	$1,022,578
Accounting Department	$755,634	$69,648	$53,221	$5,082	-	-	$883,585
Advanced Academics	$586,057	$51,622	$330,681	$21,316	-	-	$989,676
Athletic Programs	$252,684	$514,558	$47,737	$96,311	-	-	$911,290
Board Of Trustees	-	$617,832	$40,900	$307,110	-	-	$965,842
Budget Department	$321,219	-	$234	$1,919	-	-	$323,372
Business Information Systems	$829,269	-	-	-	-	-	$829,269
Career & Technical Education	$612,435	$10,534	$191,011	$38,242	-	-	$852,222
Child Nutrition Services	$7,200	-	$2,036	$118	-	-	$9,354
Communications & Marketing	$654,659	$203,788	$10,066	$128,155	-	-	$996,668
Competitive Grants Develop	$266,228	-	$1,506	$1,064	-	-	$268,798
Comprehensive Care Center	$42,661	$1,576	$4,225	$2,522	-	-	$50,984
Curriculum & Instr Assoc Supt	$158,755	$297	$2,001	$1,500	-	-	$162,553
Debt Service	-	$1,745,415	-	-	$2,917,350	-	$4,662,765
Dept. Of School Counseling	$632,024	$86,753	$22,251	$20,123	-	-	$761,151
Districtwide	$365,106	$307,971	$130,435	$811,595	-	-	$1,615,107
Elementary Associate Supt	$195,706	$1,924	$10,368	$7,019	-	-	$215,017
Emergency Oper/Preparedness	$1,088	$229	$7,097	$1,603	-	-	$10,017
Facilities & Construction Services	$456,581	$179,842	$6,611	$6,236	-	-	$649,270
Facilities Management Office	$437,766	$1,112,428	$16,847	-	-	-	$1,567,041
Federal & State Programs	$559,319	$7,034	$5,922	$21,672	-	-	$593,947
Finance Division	$425,889	$3,247	$54	$7,199	-	-	$436,389
Fine Arts Programs	$8,986,906	$124,695	$135,023	$49,337	-	-	$9,295,961
Ground Services Department	$2,364,339	$477,659	$247,543	$220	-	-	$3,089,761
HB Funding	-	-	$1,037,001	-	-	-	$1,037,001
Health Services	$1,368,481	$7,624	$89,819	$2,361	-	-	$1,468,285
High Associate Supt	$217,321	$1,403	$1,883	$2,276	-	-	$222,883
High Schools Dept	$325,685	$846	$6,530	$10,475	-	-	$343,536

2026-2027 Proposed General Fund Expenditure Budgets

Departments

	Salaries	Contracted Services	Supplies & Materials	Other Operating	Debt Service	Capital Outlay	Grand Total
Human Capital Mgmt Office	$2,232,683	$44,280	$35,489	$24,517	-	-	$2,336,969
Innovative Learning	$600,781	$4,801	$35,070	$7,755	-	-	$648,407
Internal Audit Office	$391,256	$100	$4,519	$4,770	-	-	$400,645
Legal Department	$382,076	$2,633	$4,035	$3,322	-	-	$392,066
Maintenance Services	$7,353,883	$885,927	$1,719,838	$9,362	-	$332,025	$10,301,035
Mentoring/Teacher Quality	-	-	$936	$190	-	-	$1,126
Micro-Computer Repair Services	$612,069	-	-	-	-	-	$612,069
Middle Associate Supt	$158,755	$771	$1,482	$2,203	-	-	$163,211
Operations	$154,694	$905	$90	$952	-	-	$156,641
Payroll	$409,957	$5,765	$6,181	$1,111	-	-	$423,014
Pk-8 Academics	$870,889	$57,367	$263,252	$34,898	-	-	$1,226,406
Purchasing Services	$471,010	-	$32,498	$5,279	-	-	$508,787
R.O.T.C. Programs	$320,566	$1,113	$7,087	$11,980	-	-	$340,746
Receiving & Distribution Svcs	$1,184,622	$28,605	$33,174	$1,192	-	-	$1,247,593
Records Management Office	-	$10,954	$1,812	-	-	-	$12,766
Risk Management Office	$191,982	$32,727	$7,650	$2,498,933	-	-	$2,731,292
Security & Safety Services	$6,877,901	$20,893	$42,919	$2,315	-	-	$6,944,028
Student Information Systems	$664,874	-	-	-	-	-	$664,874
Student Services	$741,918	$4,138	$7,172	$11,770	-	-	$764,998
Superintendent's Office	$909,192	$4,363	$2,056	$10,722	-	-	$926,333
Services to Students w/Disab Pgms	$15,667,084	$151,560	$355,072	$34,330	-	-	$16,208,046
Technology Information Systems	$2,141,568	$2,889,572	$2,598,555	$6,630	-	-	$7,636,326
Telecommunications Services	-	$800,000	-	-	-	-	$800,000
Transportation Services	$13,238,405	$115,970	$1,585,215	($991,110)	-	$67,424	$14,015,904
Total Departments	**$77,929,949**	**$10,729,931**	**$9,520,145**	**$3,262,658**	**$2,917,350**	**$399,449**	**$104,759,482**
TRS On-Behalf and Other Payments	**$26,283,943**	**-**	**-**	**-**	**-**	**-**	**$26,283,943**
Operating Transfers	**-**	**-**	**-**	**-**	**$1,238,328**	**-**	**$1,238,328**
Grand Total Campuses and Departments	**$348,010,490**	**$23,578,068**	**$12,899,156**	**$5,119,839**	**$4,155,678**	**$399,449**	**$394,162,681**

THE**ONLY**CHOICE.

Ysleta Independent School District does not discriminate on the basis of race, color, national origin, religion, sex, disability, genetic information, or age in its programs, activities, or employment.
El Distrito escolar de Ysleta no discrimina en base a raza, color, nacionalidad, religión, sexo, discapacidad, la información genética, y/o edad, en sus programas, actividades, o empleo.