



**2022-2023**

**ADOPTED OPERATING BUDGET**



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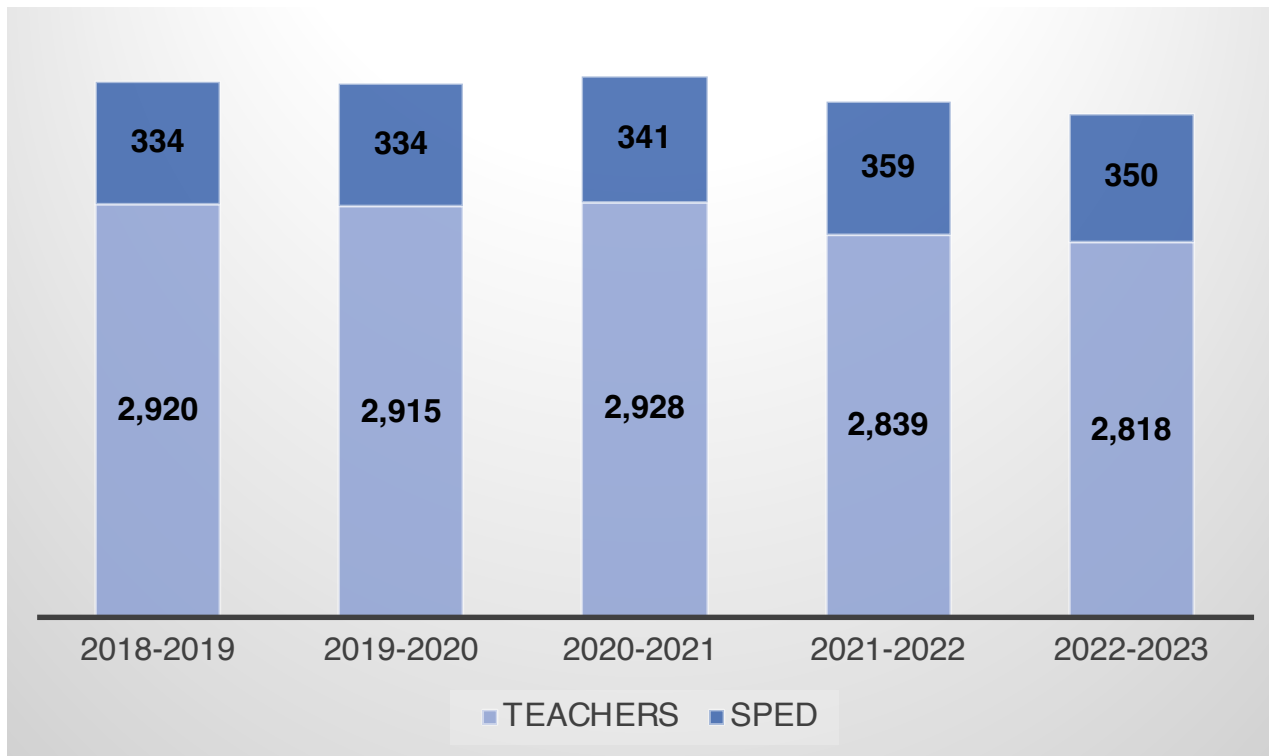
# Budget Development Process and Timeline

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- 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 Districts current and future needs

December 2021	January 2022	February 2022	March-April 2022	May-June 2022	July 2022	August 2022
Set staffing standards and ratios	Program review and evaluation with district leadership	Review of staffing needs for 2022-2023	Compile budgets, update projections, and receive preliminary property values from EPCAD	Board of Trustees adopts 2022-2023 budget	Receive certified property tax values from EPCAD	Public hearing to discuss and adopt tax rate

# Classroom Teachers by Year



## Full-time Equivalent (FTE) Allocation

	2021-22	2022-23
High Schools	25.0 to 1	25.0 to 1
Middle Schools	25.0 to 1	25.0 to 1
Elementary Schools	20.5 to 1	20.5 to 1

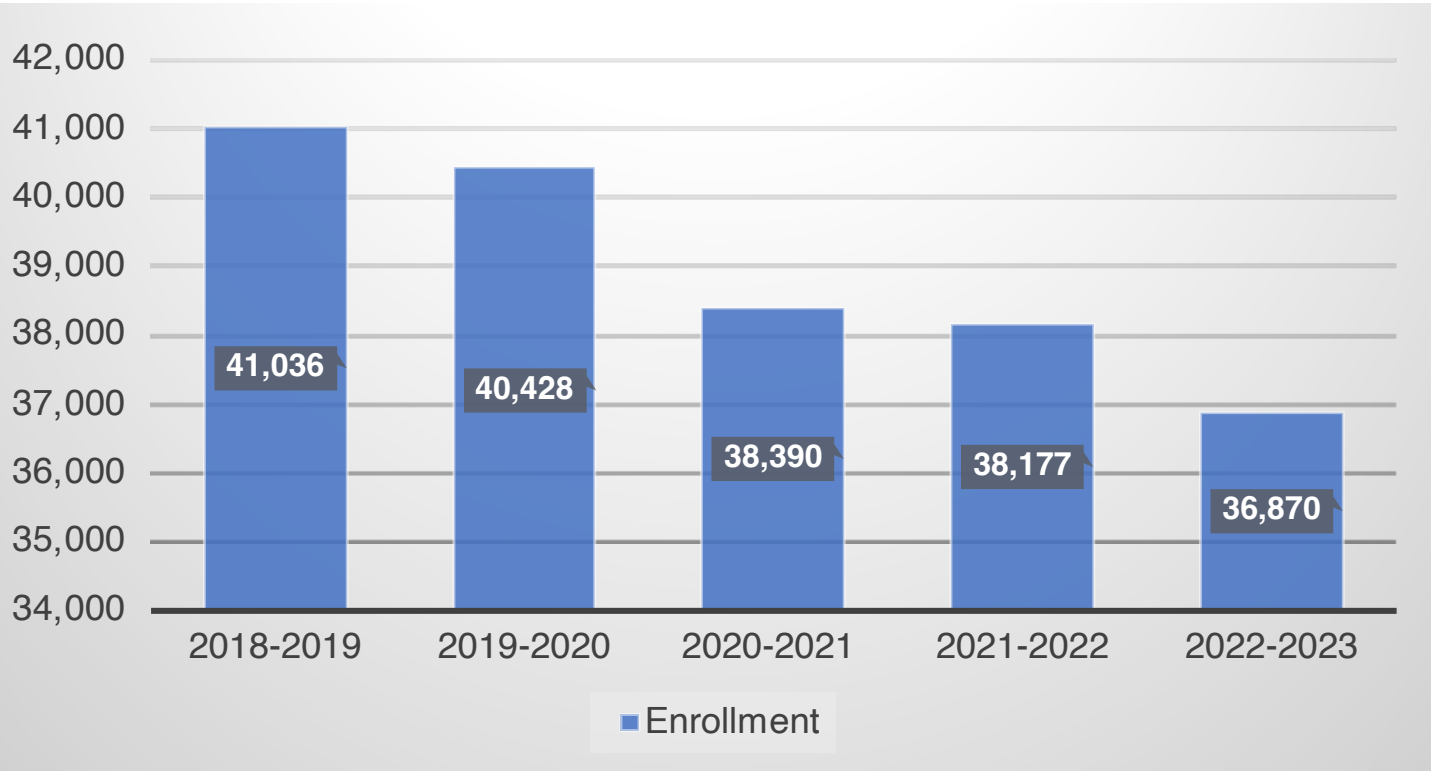
Formula:

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




Example with 2022 - 2023 staffing formula:

$$1,560/25 = 62.4 * 8 = 499.20 / 6 = 83.20 \text{ FTE's}$$

# Historic Student Enrollment



# Tax Rate Comparison

	 Socorro ISD	 El Paso ISD	 Ysleta ISD
Home Market Value	\$160,000	\$160,000	\$160,000
YISD Homestead Exemption 20%	N/A	N/A	-\$25,000
Current State Exemption	-\$40,000	-\$40,000	-\$40,000
Taxable Home Value	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$88,000</b>
Total Tax Rate	\$1.313	\$1.249	\$1.458
Taxes Due on Residence	<b>\$1,576</b>	<b>\$1,500</b>	<b>\$1,284</b>

## How does Texas finance K-12 education?

### Local Tax Effort – Major Elements

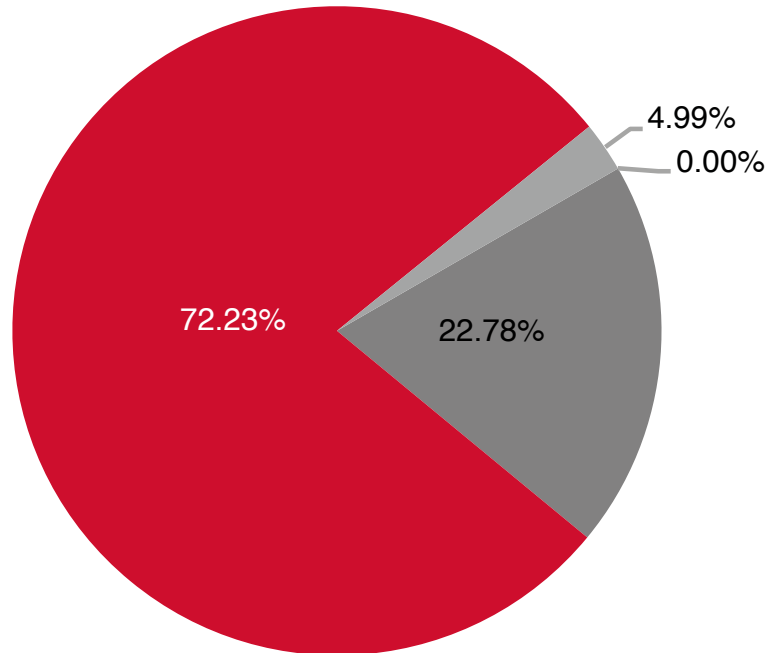
- Property tax rate assessed
- Assessed property values – by the Central Appraisal District

### 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

# Sources of Funding

2022-2023



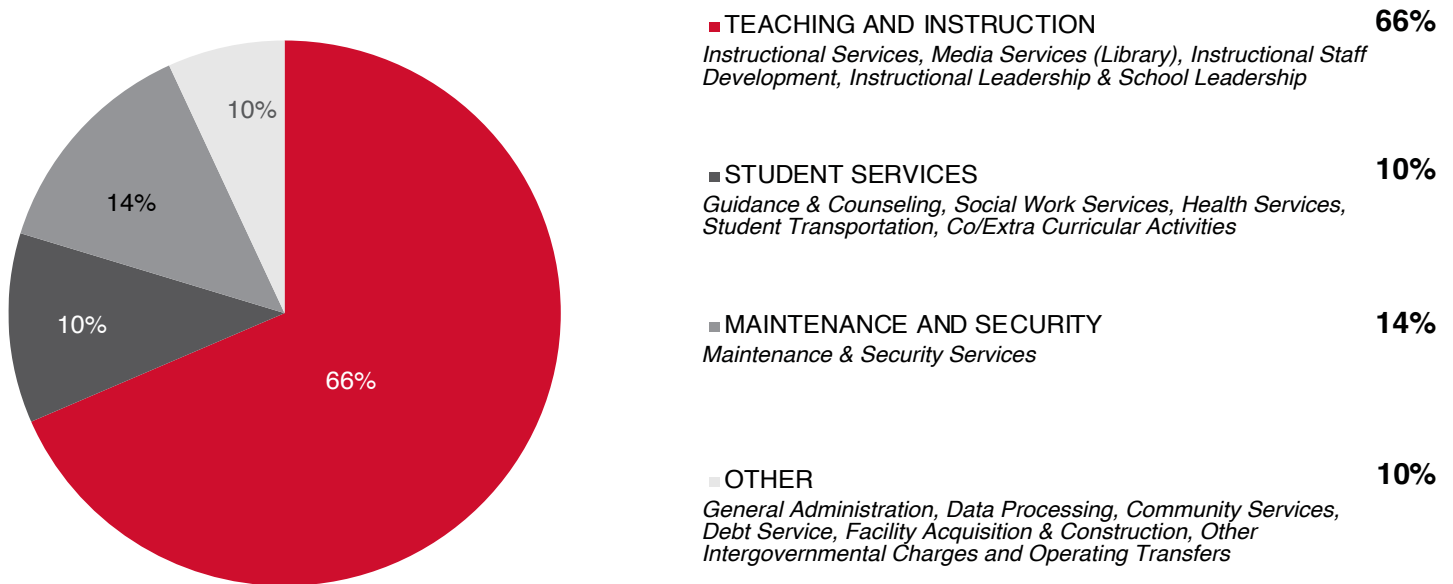
■ Local Sources 22.78% ■ State Sources 72.23%  
 ■ Federal Sources 4.99% ■ Other Sources 0.00%

## Current Revenue Estimates General Fund

	2021-2022 (Adopted)	2022-2023 (Adopted)	Difference
Local Sources	\$79,020,084	\$94,380,048	\$15,359,964
State Sources	\$319,840,865	\$299,238,262	(\$20,602,603)
Federal Sources	\$10,225,000	\$20,679,952	\$10,454,952
Other Sources	\$0	\$0	\$0
Total Revenues	\$409,085,949	\$414,298,262	\$5,212,313

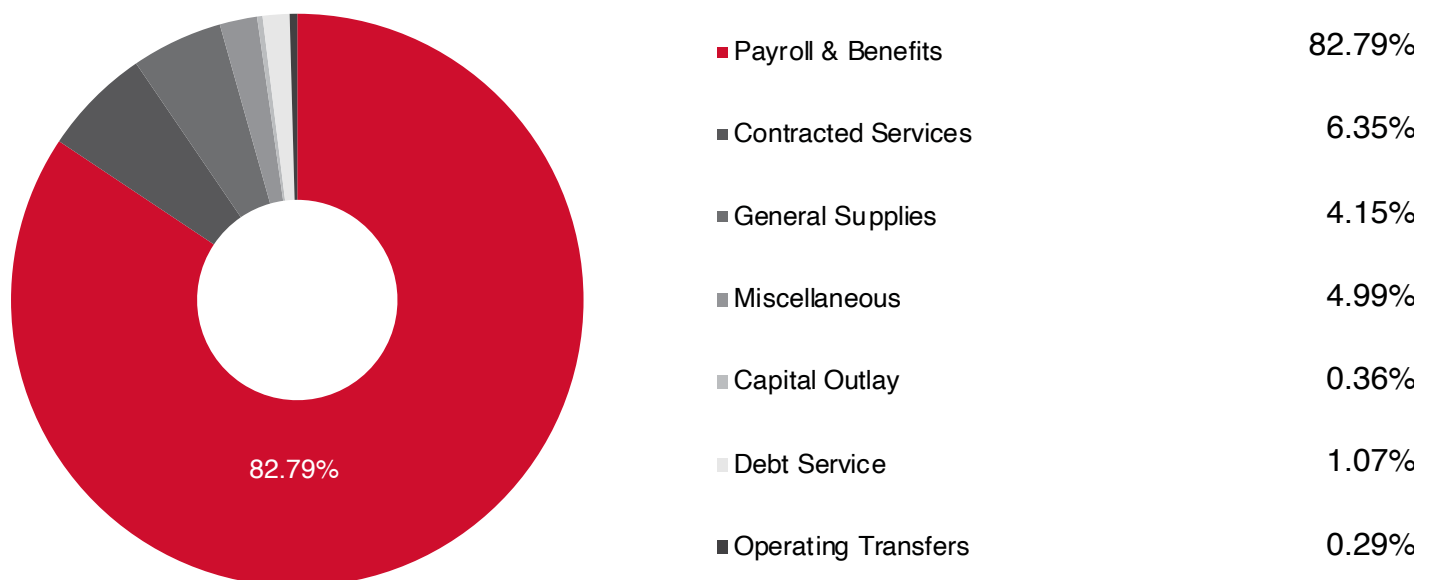
# General Fund Budget Expenditures by Function

## 2022-2023



# General Fund Budget Expenditures by Major Object

## 2022-2023





# 2022-2023 Adopted Budget

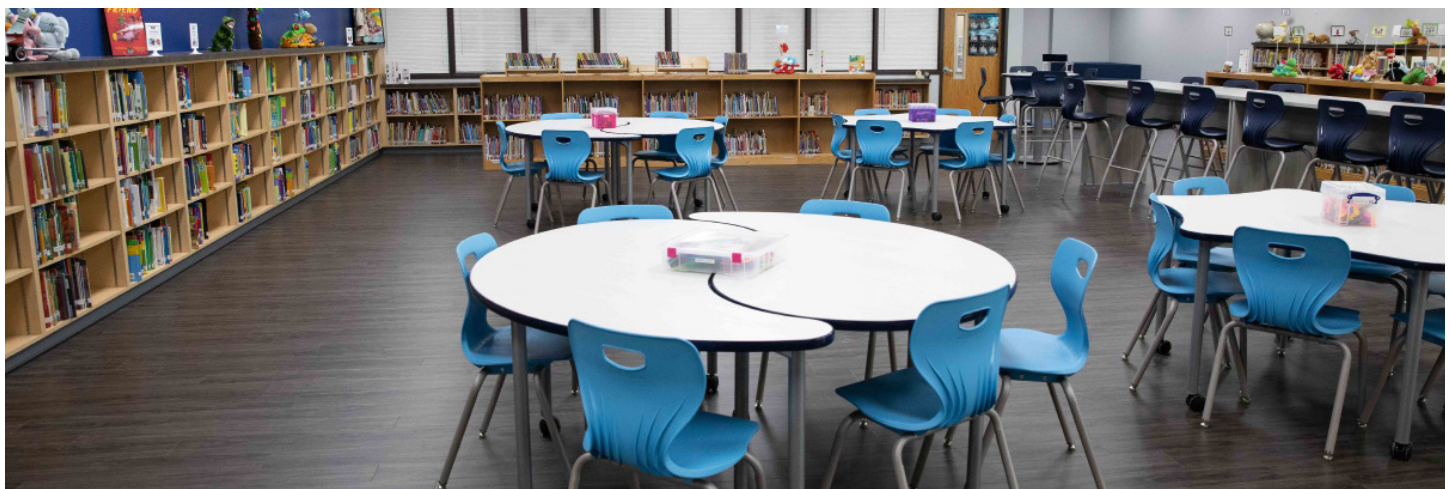
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## Future budget challenges:

1. Eroding membership due to the uncertainty of the coronavirus and the aging demographic in the district.
2. Reduced state and federal funding as a result of this decline.
3. Continued escalation of health care costs.
4. Additional costs related to frequent sanitization of district facilities and PPE for employees and students.
5. Emergency and Secondary School Emergency Relief Fund (ESSER) available to districts up to three years.

## Budget Development Considerations and Commitments:

- |   |                |
|---|----------------|
| 1. Compensation Plan: 5% Increase of the Midpoint to Teachers, Nurses, Librarians (TNL), 6% Paraprofessionals and Ancillary, and 4% Administrators.       | \$15.6 million |
| 2. One-time lump sum payment of \$2,500 to each hourly wage employee that is employed by the District on a full-time basis on May 29, 2023. (ESSER Funds) | \$5.2 million  |
| 3. Three retention stipends for full time employees 1 at \$500, 2 at \$1,000 - \$2,500. (ESSER Funds)   | \$15.0 million |
| 4. Increase to the District's health contribution on behalf of all full-time employees (\$866 per/employee, new rate \$7,114)                             | \$5.3 million  |



# 2022-2023 Summary by Fund

	Revenue	Expenditures
<b>State and Local Funds</b>		
100 General Operating Fund	\$414,298,262	\$424,870,466
<b>Special Revenue Funds</b>		
240 Child Nutrition Services	\$28,197,725	\$28,197,725
<b>Debt Service</b>		
500 Debt Service	\$48,694,014	\$48,694,014
<b>Grand Total All Funds Available</b>	<b>\$491,190,001</b>	<b>\$501,762,205</b>

## General Fund Expenditure Comparison by Major Object

	2021-2022 Approved Budget	2022-2023 Adopted Budget
Payroll Expenditures	\$334,329,864	\$351,760,090
Professional & Contracted Svcs	\$24,475,515	\$26,960,521
Supplies & Materials	\$21,596,695	\$17,631,968
Other Operating Expenditures	\$8,991,606	\$21,201,234
Debt Service	\$5,710,125	\$5,782,880
Capital Outlay	\$1,519,293	\$1,533,773
<b>Total</b>	<b>\$396,623,097</b>	<b>\$424,870,466</b>

# 2022-2023 Adopted Budget

## by Fund & Function

Function	199 General Fund	240 Child Nutrition	599 Debt Service	Total
11 INSTRUCTION	\$238,335,543	\$0	\$0	\$238,335,543
12 INSTRUCTIONAL RESOURCES/MEDIA	\$1,223,773	\$0	\$0	\$1,223,773
13 CURRICULUM & INSTR STAFF DEV	\$5,813,467	\$0	\$0	\$5,813,467
21 INSTRUCTIONAL LEADERSHIP	\$7,524,457	\$0	\$0	\$7,524,457
23 SCHOOL LEADERSHIP	\$29,493,239	\$0	\$0	\$29,493,239
31 GUIDANCE/COUNSELING & EVAL SVC	\$9,984,204	\$0	\$0	\$9,984,204
32 SOCIAL WORK SERVICES	\$1,505,238	\$0	\$0	\$1,505,238
33 HEALTH SERVICES	\$1,272,700	\$0	\$0	\$1,272,700
34 STUDENT TRANSPORTATION	\$14,205,675	\$0	\$0	\$14,205,675
35 FOOD SERVICES	\$808,817	\$28,197,725	\$0	\$29,006,542
36 CO/EXTRACURRICULAR ACTIVITIES	\$13,405,160	\$0	\$0	\$13,405,160
41 GENERAL ADMINISTRATION	\$12,873,219	\$0	\$0	\$12,873,219
51 PLANT MAINTENANCE & OPERATIONS	\$53,086,403	\$0	\$0	\$53,086,403
52 SECURITY & MONITORING SVCS	\$7,386,392	\$0	\$0	\$7,386,392
53 DATA PROCESSING SERVICES	\$8,312,714	\$0	\$0	\$8,312,714
61 COMMUNITY SERVICES	\$111,685	\$0	\$0	\$111,685
71 DEBT SERVICES	\$5,782,880	\$0	\$48,694,014	\$54,476,894
81 FACILITIES ACQUISITION/CONSTR	\$12,339,900	\$0	\$0	\$12,339,900
93 PMTS-FISCAL AGNTS/MMBRS-SSAS	\$145,000	\$0	\$0	\$145,000
99 PMTS-INTERGOVERNMENTAL CHRGS	\$1,260,000	\$0	\$0	\$1,260,000
<b>Total</b>	<b>\$424,870,466</b>	<b>\$28,197,725</b>	<b>\$48,694,014</b>	<b>\$501,762,205</b>

# Adopted 2022-2023 Expenditure Budgets

## Elementary Schools

Campus	Salaries	Contracted Services	Supplies & Materials	Other Operating	Debt Service	Capital Outlay	Grand Total
104 DEL NORTE ELEMENTARY SCHOOL	1,860,245	216,700	38,424	12,480	-	-	2,127,849
105 DOLPHIN TERRACE ELEM SCHOOL	3,335,067	106,000	52,200	22,958	-	-	3,516,225
107 EDGEMERE INTERNATIONAL SCHOOL	4,511,344	148,465	81,356	18,361	-	-	4,759,526
109 LOMA TERRACE ELEMENTARY SCHOOL	4,688,377	162,450	104,232	32,900	-	-	4,987,959
112 NORTH LOOP ELEMENTARY SCHOOL	3,832,335	47,500	62,008	15,720	-	-	3,957,563
113 PARKLAND ELEMENTARY SCHOOL	3,604,903	171,400	82,066	24,400	-	-	3,882,769
114 RAMONA ELEMENTARY SCHOOL	2,124,359	82,400	47,235	15,109	-	-	2,269,103
116 SAGELAND ELEMENTARY SCHOOL	3,763,541	204,050	76,715	24,500	-	-	4,068,806
117 SCOTSDALE ELEMENTARY SCHOOL	4,788,994	116,600	103,349	26,400	-	-	5,035,343
119 YSLETA ELEMENTARY SCHOOL	2,535,892	87,800	59,719	20,900	-	-	2,704,311
120 EAST POINT ELEMENTARY SCHOOL	3,644,988	119,700	84,688	18,250	-	-	3,867,626
122 PASODALE ELEMENTARY SCHOOL	3,689,733	129,350	78,410	18,107	-	-	3,915,600
123 PRESA ELEMENTARY SCHOOL	2,829,937	140,600	42,678	17,773	-	-	3,030,988
124 EASTWOOD HEIGHTS ELEM SCHOOL	3,473,760	151,360	84,862	18,400	-	-	3,728,382
127 CAPISTRANO ELEMENTARY SCHOOL	3,111,293	161,820	59,996	28,330	-	-	3,361,439
128 VISTA HILLS ELEMENTARY SCHOOL	3,213,920	177,760	59,850	22,633	-	-	3,474,163
129 GLEN COVE ELEMENTARY SCHOOL	4,757,131	148,300	86,622	36,500	-	-	5,028,553
131 PEBBLE HILLS ELEMENTARY SCHOOL	3,840,613	236,000	93,783	20,535	-	-	4,190,931
132 TIERRA DEL SOL ELEM SCHOOL	3,697,801	157,500	65,100	22,800	-	-	3,943,201
133 LANCASTER ELEMENTARY SCHOOL	3,879,312	142,500	83,580	28,372	-	-	4,133,764
135 MISSION VALLEY ELEM SCHOOL	3,960,626	495,750	74,122	23,925	-	-	4,554,423
136 DESERTAIRE ELEMENTARY SCHOOL	3,943,662	230,450	80,090	31,880	-	-	4,286,082
139 CONSTANCE L. HULBERT ELEM	2,273,686	65,625	43,925	18,504	-	-	2,401,740
141 REL WASHINGTON INTERNATIONAL	3,371,742	170,050	76,475	6,474	-	-	3,624,741
142 NORTH STAR ELEM SCHOOL	3,895,801	117,444	71,861	27,435	-	-	4,112,541
145 DEL VALLE ELEMENTARY SCHOOL	3,241,648	152,700	82,184	22,030	-	-	3,498,562
146 THOMAS MANOR ELEMENTARY	3,078,245	179,900	79,110	23,040	-	-	3,360,295
148 RIVERSIDE ELEMENTARY	4,218,033	146,950	75,095	25,675	-	-	4,465,753
<b>TOTAL ELEMENTARY SCHOOLS</b>	<b>99,166,988</b>	<b>4,467,124</b>	<b>2,029,735</b>	<b>624,391</b>	<b>-</b>	<b>-</b>	<b>106,288,238</b>

# Adopted 2022-2023 Expenditure Budgets

## PK-8 Schools

Campus	Salaries	Contracted Services	Supplies & Materials	Other Operating	Debt Service	Capital Outlay	Grand Total
106 EASTWOOD KNOLLS ELEM SCHOOL	4,709,352	204,600	111,849	48,020	-	-	5,073,821
134 YSLETA PRE-KINDERGARTEN CENTER	3,772,204	207,600	89,704	29,450	-	-	4,098,958
138 ALICIA R. CHACON INTERNTL SCHL	4,874,268	149,850	119,377	21,990	-	-	5,165,485
147 PARKLAND PRE-K CENTER	2,571,211	17,200	31,220	3,181	-	-	2,622,812
<b>TOTAL PK-8</b>	<b>15,927,035</b>	<b>579,250</b>	<b>352,150</b>	<b>102,641</b>	<b>-</b>	<b>-</b>	<b>16,961,076</b>

## Middle Schools

Campus	Salaries	Contracted Services	Supplies & Materials	Other Operating	Debt Service	Capital Outlay	Grand Total
042 PARKLAND MIDDLE SCHOOL	7,863,278	283,800	302,072	101,050	-	-	8,550,200
043 EASTWOOD MIDDLE SCHOOL	7,760,833	331,666	279,294	77,595	-	-	8,449,388
044 RIVERSIDE MIDDLE SCHOOL	5,077,131	235,965	226,647	54,488	-	-	5,594,231
046 YSLETA MIDDLE SCHOOL	3,408,513	164,305	235,870	34,340	-	-	3,843,028
055 BEL AIR MIDDLE SCHOOL	6,305,795	355,750	245,280	79,350	-	-	6,986,175
056 DEL VALLE MIDDLE SCHOOL	6,905,953	148,500	226,148	83,000	-	-	7,363,601
057 HANKS MIDDLE SCHOOL	6,923,438	249,460	261,653	68,250	-	-	7,502,801
<b>TOTAL MIDDLE SCHOOLS</b>	<b>44,244,941</b>	<b>1,769,446</b>	<b>1,776,964</b>	<b>498,073</b>	<b>-</b>	<b>-</b>	<b>48,289,424</b>

## High Schools

Campus	Salaries	Contracted Services	Supplies & Materials	Other Operating	Debt Service	Capital Outlay	Grand Total
001 BEL AIR HIGH SCHOOL	11,850,250	709,100	391,598	195,479	-	-	13,146,427
002 EASTWOOD HIGH SCHOOL	13,835,813	680,593	516,576	220,850	-	10,000	15,263,832
003 PARKLAND HIGH SCHOOL	10,963,573	500,672	513,223	198,758	-	-	12,176,226
004 YSLETA HIGH SCHOOL	9,387,236	621,700	417,074	138,315	-	-	10,564,325
005 RIVERSIDE HIGH SCHOOL	8,952,696	504,675	342,890	152,029	-	-	9,952,290
007 HANKS HIGH SCHOOL	9,923,189	529,820	383,264	154,185	-	-	10,990,458
008 DEL VALLE HIGH SCHOOL	12,204,108	653,384	497,141	179,450	-	-	13,534,083
010 TEJAS SCHOOL OF CHOICE	1,439,045	105,859	71,082	14,129	-	-	1,630,115
013 YSLETA ADULT LEARNING CENTER	356,179	44,050	1,520	130	-	-	401,879
014 CESAR CHAVEZ ACADEMY	22,062	180,960	56,783	6,200	-	-	266,005
014 CESAR CHAVEZ SIXTH GRADE ACADEMY	3,437,024	45,240	14,195	1,550	-	-	3,498,009
017 VALLE VERDE EARLY COLLEGE HS	2,263,306	22,650	347,334	67,950	-	-	2,701,240
018 YOUNG WOMENS LEADERSHP ACDMY	3,236,315	138,064	178,963	86,984	-	-	3,640,326
033 PLATO ACADEMY DROPOUT CENTER	1,480,595	6,200	65,200	8,750	-	-	1,560,745
<b>TOTAL HIGH SCHOOLS</b>	<b>89,351,391</b>	<b>4,742,967</b>	<b>3,796,843</b>	<b>1,424,759</b>	<b>-</b>	<b>10,000</b>	<b>99,325,960</b>

# Adopted 2022-2023 Expenditure Budgets

## Departments

	Salaries	Contracted Services	Supplies & Materials	Other Operating	Debt Service	Capital Outlay	Grand Total
10 BOARD OF TRUSTEES	-	656,000	32,900	112,100	-	-	801,000
11 SUPERINTENDENT'S OFFICE	930,222	8,500	5,500	34,200	-	-	978,422
12 PUBLIC RELATIONS	623,618	211,000	32,550	19,997	-	-	887,165
13 INTERNAL AUDIT OFFICE	435,675	-	13,187	16,589	-	-	465,451
15 LEGAL DEPARTMENT	194,532	-	4,765	9,335	-	-	208,632
16 EMERGENCY OPER/PREPAREDNESS	194,876	5,000	167,100	6,000	-	-	372,976
17 ELEMENTARY ASSOCIATE SUPTS	214,434	700	8,000	10,900	-	-	234,034
18 HIGH ASSOCIATE SUPTS	219,784	3,200	6,100	8,500	-	-	237,584
19 MIDDLE ASSOCIATE SUPTS	309,552	-	5,750	13,850	-	-	329,152
20 ACCOUNTING DEPARTMENT	1,019,475	12,100	27,900	17,900	-	-	1,077,375
21 BUDGET DEPARTMENT	2,142,761	500,000	82,000	14,348,000	-	1,063,580	18,136,341
22 FINANCE DIVISION	556,869	38,000	4,300	18,900	-	-	618,069
23 PURCHASING SERVICES	531,242	-	8,500	17,320	-	-	557,062
25 PAYROLL	536,233	9,600	25,300	6,700	-	-	577,833
26 DEBT SERVICE	-	1,355,000	162,000	-	4,544,552	-	6,061,552
31 HUMAN CAPITAL MGMT OFFICE	2,304,639	90,000	112,000	53,800	-	-	2,560,439
32 RISK MANAGEMENT OFFICE	177,259	40,500	28,800	2,611,000	-	-	2,857,559
39 DISTRICT INITIATIVES & AFFAIRS	257,092	93,699	52,331	172,550	-	-	575,672
40 ADVANCED ACADEMICS	948,229	41,500	846,500	102,100	-	-	1,938,329
41 PK-8 ACADEMICS	1,494,331	115,000	742,300	133,100	-	-	2,484,731
43 ACADEMIC ADMINISTRATION	279,113	95,000	6,200	29,011	-	-	409,324
44 STUDENT SUPPORT SRV ASSOC SUPT	185,359	-	7,800	6,800	-	-	199,959
45 HIGH SCHOOLS DEPT	789,408	5,500	297,115	47,585	-	-	1,139,608
46 MENTORING/TEACHER QUALITY	2,176	-	5,200	3,700	-	-	11,076
47 DYSLEXIA	462,080	11,000	28,000	22,600	-	-	523,680
48 SCHOOL IMPROVEMENT ASSOC	156,738	2,800	4,967	6,500	-	-	171,005
49 CURRICULUM & INSTR ASSOC SUPT	156,738	3,700	12,567	3,000	-	-	176,005
50 TECHNOLOGY INFORMATION SYSTEMS	2,279,218	5,571,659	209,785	23,100	-	-	8,083,762
51 MICRO-COMPUTER REPAIR SERVICES	517,072	-	-	-	-	-	517,072
52 RECORDS MANAGEMENT OFFICE	76,639	26,600	2,400	1,000	-	-	106,639
53 TELECOMMUNICATIONS SERVICES	250,180	950,000	-	-	-	-	1,200,180
54 BUSINESS INFORMATION SYSTEMS	697,747	-	-	-	-	-	697,747
55 STUDENT INFORMATION SYSTEMS	711,726	-	-	-	-	-	711,726

# Adopted 2022-2023 Expenditure Budgets

## Departments

	Salaries	Contracted Services	Supplies & Materials	Other Operating	Debt Service	Capital Outlay	Grand Total
60 FACILITIES & CONSTRUCTION SVCS							
61 CHILD NUTRITION SERVICES							
62 MAINTENANCE SERVICES	784,579	684,500	35,700	22,000	-	1,000	1,527,779
63 OPERATIONS	8,100	-	5,900	1,000	-	-	15,000
64 RECEIVING & DISTRIBUTION SVCS 65	7,849,893	1,889,095	1,819,162	23,400	-	348,668	11,930,218
SECURITY & SAFETY SERVICES	159,193	35,000	13,000	6,000	-	-	213,193
66 TRANSPORTATION SERVICES	1,117,012	44,500	45,150	4,250	-	-	1,210,912
67 FACILITIES MANAGEMENT OFFICE 68	5,609,510	59,300	64,700	13,000	-	-	5,746,510
GROUND SERVICES DEPARTMENT 73	11,939,735	226,500	1,157,800	(987,000)	-	10,000	12,347,035
COMPETITIVE GRANTS DEVELOP 74	399,913	676,200	35,100	-	-	-	1,111,213
DEPT. OF SCHOOL COUNSELING 75	2,786,875	684,000	326,200	5,000	-	20,000	3,822,075
HEALTH SERVICES	251,696	300	12,500	4,300	-	-	268,796
77 COMPREHENSIVE CARE CENTER 80	685,039	111,500	23,000	43,100	-	-	862,639
ATHLETIC PROGRAMS	816,617	19,300	14,800	10,000	-	-	860,717
81 ACADEMIC LANGUAGE PROGRAM 82	900	3,000	19,539	1,450	-	-	24,889
FEDERAL & STATE PROGRAMS	542,337	12,500	467,353	240,947	-	50,000	1,313,137
83 FINE ARTS PROGRAMS	623,417	103,500	833,300	33,100	-	-	1,593,317
84 COMPETITION FUND	439,205	3,500	19,689	27,200	-	-	489,594
85 INNOVATIVE LEARNING	7,762,880	219,650	263,230	120,000	-	-	8,365,760
86 A.R.E.A.	10,539	-	140,000	750,000	-	-	900,539
87 SVCS TO STUDENTS W/ DISAB PGMS	804,312	44,000	35,400	16,000	-	-	899,712
88 STUDENT SERVICES	855,738	4,731	248,269	24,200	-	-	1,132,938
89 CAREER & TECHNICAL EDUCATION	12,304,066	638,550	578,015	218,875	-	2,000	13,741,506
90 R.O.T.C. PROGRAMS	599,175	3,000	35,700	5,500	-	-	643,375
	596,236	91,000	537,502	88,611	-	28,525	1,341,874
	322,420	2,050	3,450	24,300	-	-	352,220

## Total Departments

TRS On-Behalf and Other Payments	76,924,404	15,401,734	9,676,276	18,551,370	4,544,552	1,523,773	126,622,109
Operating Transfers	26,145,331	-	-	-	-	-	26,145,331
Grand Total Campuses and Departments	-	-	-	-	1,238,328	-	1,238,328
	351,760,090	26,960,521	17,631,968	21,201,234	5,782,880	1,533,773	424,870,466



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.