



2023-2024

ADOPTED OPERATING BUDGET



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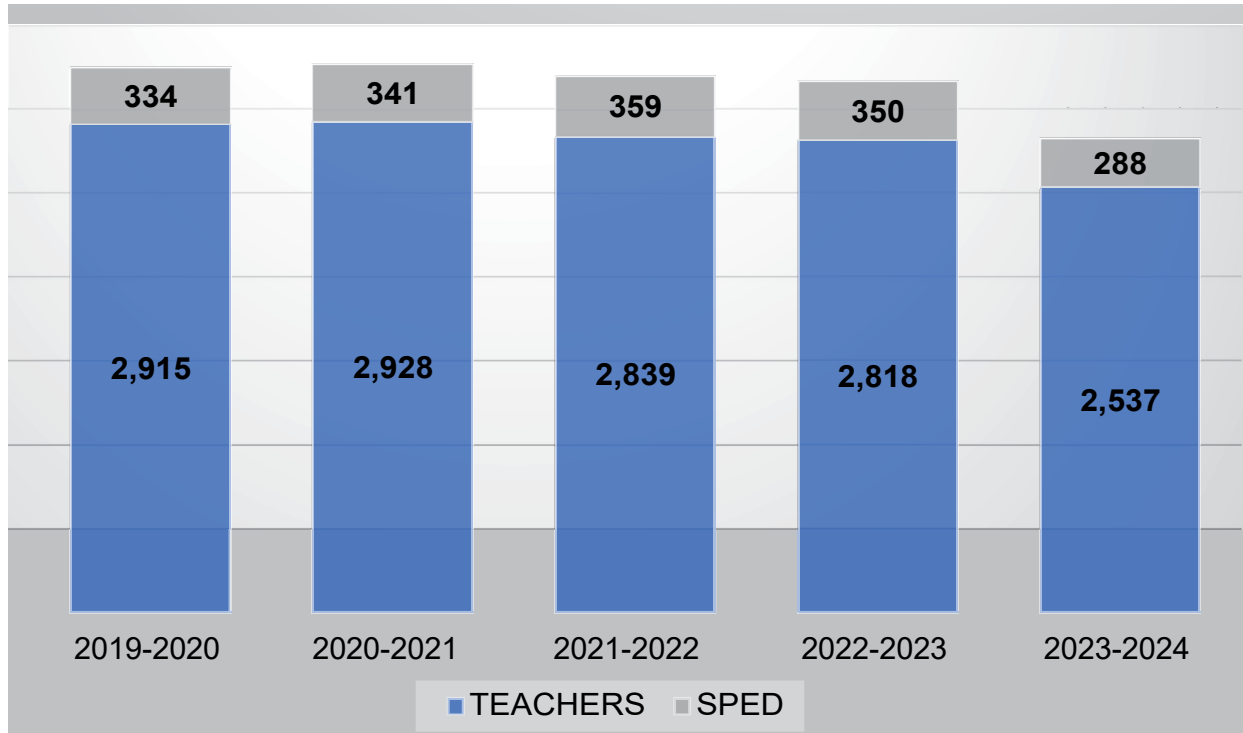


Budget Development Process and Timeline

- 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 Districts current and future needs

December 2022	January 2023	February 2023	March-April 2023	May-June 2023	July 2023	August 2023
Set staffing standards and ratios	Program review and evaluation with district leadership	Review of staffing needs for 2023-2024 school year	Compile budgets, update projections, and receive preliminary property values from El Paso Central Appraisal District (EPCAD)	Board of Trustees adopts 2023-2024 budget	Receive certified property tax values from El Paso Central Appraisal District (EPCAD)	Public hearing to discuss and adopt tax rate

Classroom Teachers by Year



Full-time Equivalent (FTE) Allocation

	2022-23	2023-24
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

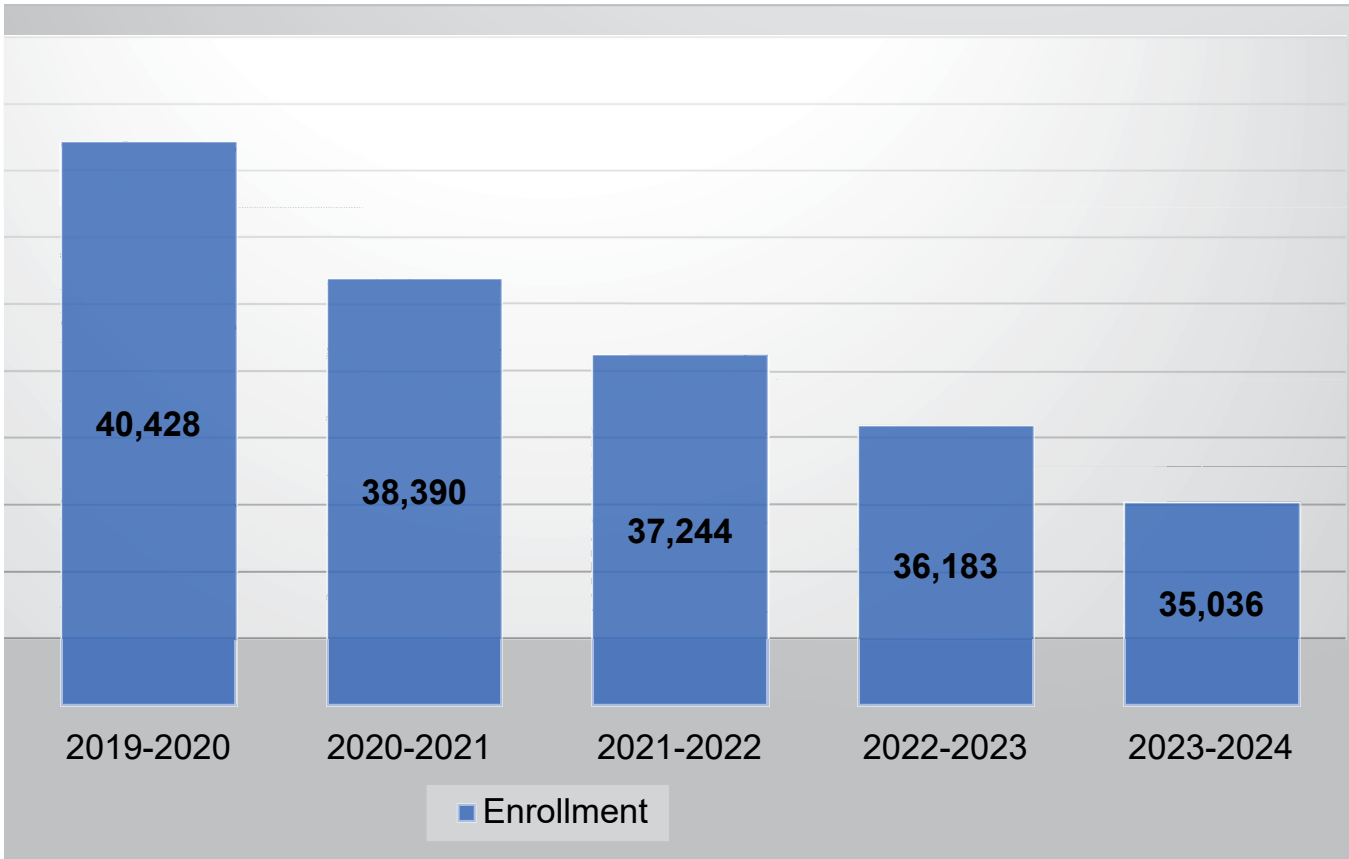
Formula:

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 2023 - 2024 staffing formula:

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

Historic Student Enrollment



Tax Rate Comparison

	 El Paso ISD	 Socorro ISD	 Ysleta ISD
Home Market Value	\$175,000	\$175,000	\$175,000
YISD Homestead Exemption 20%	N/A	N/A	-\$35,000
Homestead State Exemption	-\$100,000	-\$100,000	-\$100,000
Taxable Home Value	\$75,000	\$75,000	\$40,000
Total Tax Rate	\$1.1371	\$1.2497	\$1.2813
Taxes Due on Residence	\$853	\$937	\$513

How does Texas finance K-12 education?

Local Tax Effort – Major Elements

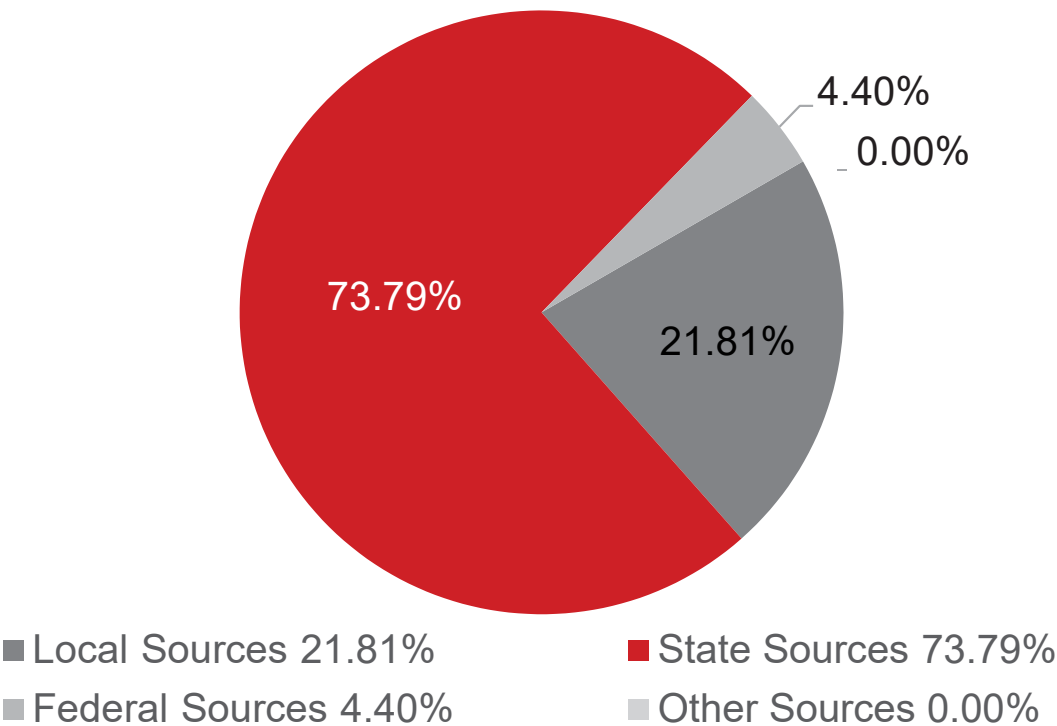
- Property tax rate assessed
- Assessed property values – by the Central Appraisal District

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

Adopted 2023-2024

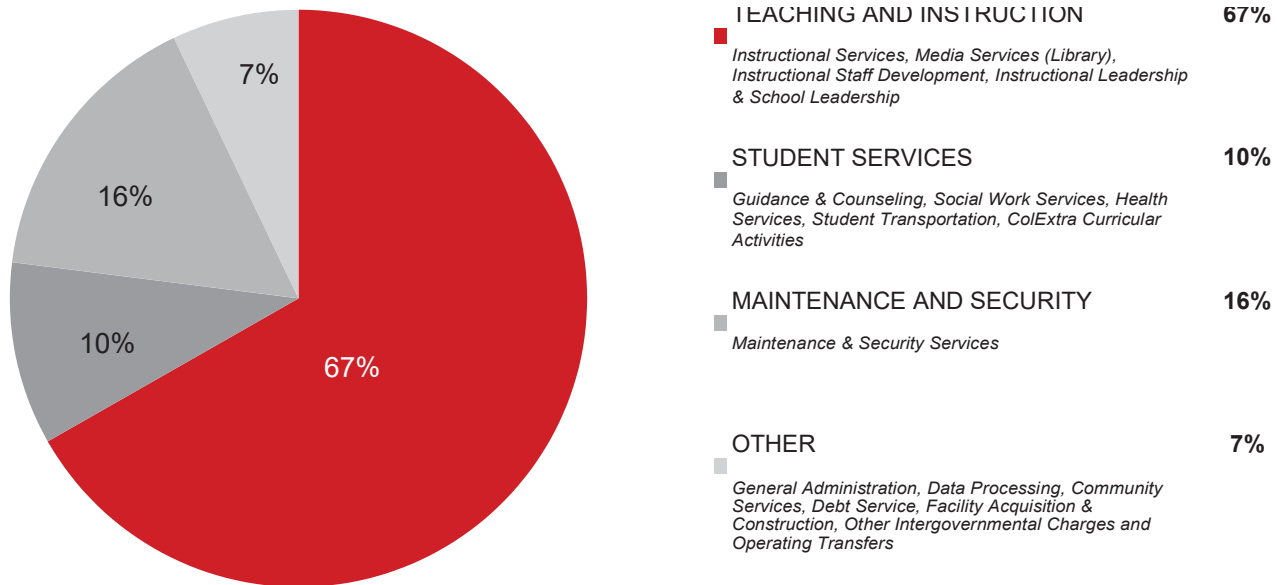


Current Revenue Estimates General Fund

	2022-2023 (Adopted)	2023-2024 (Adopted)	Difference
Local Sources	\$94,380,048	\$86,800,000	(\$7,580,048)
State Sources	\$299,238,262	\$293,650,668	(\$5,587,594)
Federal Sources	\$20,679,952	\$17,500,000	(\$3,179,952)
Other Sources	\$0	\$0	\$0
Total Revenues	\$414,298,262	\$397,950,668	(\$16,347,594)

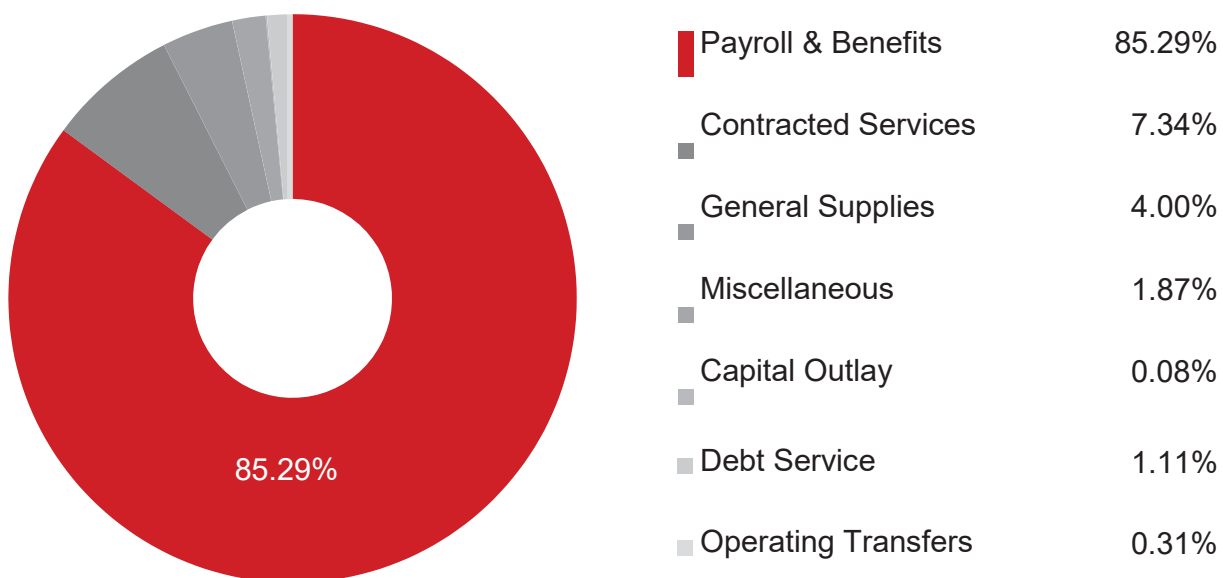
General Fund Budget Expenditures by Function

Adopted 2023-2024



General Fund Budget Expenditures by Major Object

Adopted 2023-2024



2023-2024 Adopted Budget

Future budget challenges:

1. Declining student enrollment post pandemic, resulting in a reduction of state and federal funding as a result of this decline.
2. District is in the final year of the Emergency and Secondary School Emergency Relief Fund (ESSER) funding.
3. Uncertainty of additional school funding and property tax relief to be provided by the State Legislature.

Budget Development Considerations and Commitments:

1. Compensation Plan: 3.65% Increase of the Midpoint to Teachers, Nurses, Librarians (TNL), 4.00% Paraprofessionals and Ancillary, and 2.00% Administrators. \$11.3 million
2. One-time lump sum payment of \$500 to each full time employee that is employed by the District on a full-time basis on November 10, 2023. (ESSER funds) \$2.9 million



2023-2024 Adopted Summary by Fund

	Revenue	Expenditures
State and Local Funds		
100 General Operating Fund	\$397,950,668	\$403,656,770
Special Revenue Funds		
240 Child Nutrition Services	\$26,360,000	\$26,360,000
Debt Service		
500 Debt Service	\$50,653,421	\$50,653,421
Grand Total All Funds Available	\$474,964,089	\$480,670,191

General Fund Expenditure Comparison by Major Object

	2022-2023 Approved Budget	2023-2024 Adopted Budget
Payroll Expenditures	\$342,032,250	\$344,295,550
Professional & Contracted Svcs	\$30,622,755	\$29,636,888
Supplies & Materials	\$20,443,052	\$16,142,908
Other Operating Expenditures	\$16,787,390	\$7,544,360
Debt Service	\$7,782,880	\$5,704,046
Capital Outlay	\$25,097,986	\$333,018
Total	\$442,766,314	\$403,656,770

2023-2024 Adopted Budget

by Fund & Function

Function	199 General Fund	240 Child Nutrition	599 Debt Service	Total
11 INSTRUCTION	\$226,598,308	\$0	\$0	\$226,598,308
12 INSTRUCTIONAL RESOURCES/MEDIA	\$1,011,134	\$0	\$0	\$1,011,134
13 CURRICULUM & INSTR STAFF DEV	\$6,857,483	\$0	\$0	\$6,857,483
21 INSTRUCTIONAL LEADERSHIP	\$7,428,510	\$0	\$0	\$7,428,510
23 SCHOOL LEADERSHIP	\$27,970,933	\$0	\$0	\$27,970,933
31 GUIDANCE/COUNSELING & EVAL SVC	\$9,479,950	\$0	\$0	\$9,479,950
32 SOCIAL WORK SERVICES	\$1,466,009	\$0	\$0	\$1,466,009
33 HEALTH SERVICES	\$1,316,418	\$0	\$0	\$1,316,418
34 STUDENT TRANSPORTATION	\$15,597,883	\$0	\$0	\$15,597,883
35 FOOD SERVICES	\$825,951	\$26,360,000	\$0	\$27,185,951
36 CO/EXTRACURRICULAR ACTIVITIES	\$12,551,655	\$0	\$0	\$12,551,655
41 GENERAL ADMINISTRATION	\$12,368,355	\$0	\$0	\$12,368,355
51 PLANT MAINTENANCE & OPERATIONS	\$56,214,929	\$0	\$0	\$56,214,929
52 SECURITY & MONITORING SVCS	\$7,985,590	\$0	\$0	\$7,985,590
53 DATA PROCESSING SERVICES	\$8,321,409	\$0	\$0	\$8,321,409
61 COMMUNITY SERVICES	\$126,585	\$0	\$0	\$126,585
71 DEBT SERVICES	\$5,704,046	\$0	\$50,653,421	\$56,357,467
93 PMTS-FISCAL AGNTS/MMBRS-SSAS	\$130,000	\$0	\$0	\$130,000
99 PMTS-INTERGOVERNMENTAL CHRGS	\$1,701,623	\$0	\$0	\$1,701,623
Totals	\$403,656,770	\$26,360,000	\$50,653,421	\$480,670,191
Use of Fund Balance	\$5,706,102	\$0	\$0	\$5,706,102

2023-2024 Adopted Expenditure Budgets

Elementary Schools

Campus	Salaries	Contracted Services	Supplies & Materials	Other Operating	Debt Service	Capital Outlay	Grand Total
105 DOLPHIN TERRACE ELEM SCHOOL	3,128,774	95,571	54,995	19,850	-	-	3,299,190
107 EDGEMERE INTERNATIONAL SCHOOL	4,709,239	174,077	77,559	29,930	-	-	4,990,805
109 LOMA TERRACE ELEMENTARY SCHOOL	4,618,296	156,730	106,675	36,105	-	-	4,917,806
112 NORTH LOOP ELEMENTARY SCHOOL	4,357,117	143,289	57,943	16,405	-	-	4,574,754
113 PARKLAND ELEMENTARY SCHOOL	3,546,470	178,817	62,221	24,700	-	-	3,812,208
114 RAMONA ELEMENTARY SCHOOL	2,747,590	84,788	35,110	15,579	-	-	2,883,067
116 SAGELAND ELEMENTARY SCHOOL	4,088,642	169,975	69,647	20,410	-	-	4,348,674
117 SCOTSDALE ELEMENTARY SCHOOL	4,840,661	99,118	93,780	28,110	-	-	5,061,669
119 YSLETA ELEMENTARY SCHOOL	2,373,012	115,290	53,219	19,200	-	-	2,560,721
120 EAST POINT ELEMENTARY SCHOOL	4,553,742	138,324	54,130	16,480	-	-	4,762,676
122 PASODALE ELEMENTARY SCHOOL	3,889,194	169,457	51,252	15,040	-	-	4,124,943
123 PRESA ELEMENTARY SCHOOL	2,835,551	106,218	28,626	19,400	-	-	2,989,795
124 EASTWOOD HEIGHTS ELEM SCHOOL	3,577,925	170,204	57,013	22,250	-	-	3,827,392
127 CAPISTRANO ELEMENTARY SCHOOL	3,235,108	138,267	48,175	29,230	-	-	3,450,780
128 VISTA HILLS ELEMENTARY SCHOOL	3,207,529	180,466	42,043	24,100	-	-	3,454,138
129 GLEN COVE ELEMENTARY SCHOOL	4,728,900	177,363	69,396	27,620	-	-	5,003,279
131 PEBBLE HILLS ELEMENTARY SCHOOL	3,872,092	203,611	82,425	15,535	-	-	4,173,663
132 TIERRA DEL SOL ELEM SCHOOL	3,830,809	155,042	72,407	14,000	-	-	4,072,258
133 LANCASTER ELEMENTARY SCHOOL	3,754,170	172,960	82,633	20,700	-	-	4,030,463
135 MISSION VALLEY ELEM SCHOOL	4,149,850	490,070	59,285	23,375	-	-	4,722,580
136 DESERTAIRE ELEMENTARY SCHOOL	3,716,971	183,957	64,010	31,275	-	-	3,996,213
141 REL WASHINGTON INTERNATIONAL	3,419,894	148,019	52,784	4,500	-	-	3,625,197
142 NORTH STAR ELEM SCHOOL	4,113,717	161,777	63,005	27,200	-	-	4,365,699
145 DEL VALLE ELEMENTARY SCHOOL	3,364,101	182,269	50,374	21,382	-	-	3,618,126
146 THOMAS MANOR ELEMENTARY	3,375,362	170,237	49,050	31,539	-	-	3,626,188
148 RIVERSIDE ELEMENTARY	4,310,294	99,029	63,061	23,255	-	-	4,495,639
	98,345,010	4,264,925	1,600,818	577,170	-	-	104,787,923

2023-2024 Adopted Expenditure Budgets

PK-8 Schools

Campus	Salaries	Contracted Services	Supplies & Materials	Other Operating	Debt Service	Capital Outlay	Grand Total
106 EASTWOOD KNOLLS INTERNATIONAL	4,957,069	204,605	95,301	42,700	-	-	5,299,675
134 YSLETA PRE-KINDERGARTEN CENTER	4,044,654	229,300	96,745	32,500	-	-	4,403,199
138 ALICIA R. CHACON INTERNATIONAL	5,027,596	315,739	97,970	44,935	-	-	5,486,240
147 PARKLAND PRE-K CENTER	2,673,218	20,900	44,085	6,271	-	-	2,744,474
	16,702,537	770,544	334,101	126,406	-	-	17,933,588

Middle Schools

Campus	Salaries	Contracted Services	Supplies & Materials	Other Operating	Debt Service	Capital Outlay	Grand Total
042 PARKLAND MIDDLE SCHOOL	5,596,228	291,381	238,890	100,245	-	-	6,226,744
043 EASTWOOD MIDDLE SCHOOL	5,870,852	368,831	268,186	75,518	-	-	6,583,387
044 RIVERSIDE MIDDLE SCHOOL	3,650,630	253,076	172,782	54,403	-	-	4,130,891
046 YSLETA MIDDLE SCHOOL	3,905,609	203,648	198,692	36,630	-	-	4,344,579
055 BEL AIR MIDDLE SCHOOL	5,002,872	433,640	234,115	77,370	-	-	5,747,997
056 DEL VALLE MIDDLE SCHOOL	4,952,120	108,375	181,060	54,575	-	-	5,296,130
057 HANKS MIDDLE SCHOOL	5,474,577	401,479	186,383	87,219	-	-	6,149,658
	34,452,888	2,060,430	1,480,108	485,960	-	-	38,479,386

High Schools

Campus	Salaries	Contracted Services	Supplies & Materials	Other Operating	Debt Service	Capital Outlay	Grand Total
001 BEL AIR HIGH SCHOOL	11,736,633	804,644	407,963	218,235	-	-	13,167,475
002 EASTWOOD HIGH SCHOOL	14,427,814	758,084	482,203	218,900	-	-	15,887,001
003 PARKLAND HIGH SCHOOL	10,907,945	559,917	501,636	195,389	-	-	12,164,887
004 YSLETA HIGH SCHOOL	8,908,983	679,455	374,131	161,650	-	-	10,124,219
005 RIVERSIDE HIGH SCHOOL	8,790,961	561,407	300,838	169,945	-	-	9,823,151
007 HANKS HIGH SCHOOL	10,310,531	583,911	378,433	169,990	-	-	11,442,865
008 DEL VALLE HIGH SCHOOL	11,811,648	776,442	490,947	219,117	-	-	13,298,154
013 YSLETA ADULT LEARNING CENTER	324,937	35,024	1,520	130	-	-	361,611
014 CESAR CHAVEZ ACADEMY	4,067,968	163,041	91,836	12,759	-	-	4,335,604
017 VALLE VERDE EARLY COLLEGE HS	2,224,916	22,800	279,260	65,625	-	-	2,592,601
018 YOUNG WOMENS LEADERSHP ACDMY	2,651,588	54,210	116,889	54,236	-	-	2,876,923
032 THRIVE ACADEMY	1,923,299	94,175	71,082	14,129	-	-	2,102,685
	88,087,223	5,093,110	3,496,737	1,500,105	-	-	98,177,175

2023-2024 Adopted 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	935,429	8,500	5,500	34,200	-	-	983,629
12 COMMUNICATIONS & MARKETING	548,301	226,000	18,740	10,707	-	-	803,748
13 INTERNAL AUDIT OFFICE	421,227	-	10,300	19,476	-	-	451,003
15 LEGAL DEPARTMENT	216,757	-	4,765	9,335	-	-	230,857
16 EMERGENCY OPER/PREPAREDNESS	222,162	13,805	174,100	8,000	-	-	418,067
17 ELEMENTARY ASSOCIATE SUPTS	256,156	4,335	14,800	34,000	-	-	309,291
18 HIGH ASSOCIATE SUPTS	221,838	3,200	6,100	8,500	-	-	239,638
19 MIDDLE ASSOCIATE SUPTS	32,694	-	7,750	11,850	-	-	52,294
20 ACCOUNTING DEPARTMENT	910,465	7,500	23,500	18,100	-	-	959,565
21 BUDGET DEPARTMENT	455,946	-	6,500	7,600	-	-	470,046
22 FINANCE DIVISION	523,924	40,000	7,000	18,700	-	-	589,624
23 PURCHASING SERVICES	459,631	-	13,000	19,000	-	-	491,631
25 PAYROLL	531,815	6,500	28,500	10,100	-	-	576,915
26 DEBT SERVICE	-	1,796,623	205,000	-	4,465,718	-	6,467,341
31 HUMAN CAPITAL MGMT OFFICE	2,291,117	90,900	110,500	55,300	-	-	2,547,817
32 RISK MANAGEMENT OFFICE	182,782	40,500	28,800	2,611,000	-	-	2,863,082
39 DISTRICT INITIATIVES & AFFAIRS	284,445	98,100	49,000	190,800	-	-	622,345
41 PK-8 ACADEMICS	1,408,796	125,000	831,300	124,100	-	-	2,489,196
43 ACADEMIC ADMINISTRATION	282,362	95,000	5,200	30,011	-	-	412,573
44 STUDENT SUPPORT SRV ASSOC SUPT	158,122	-	2,900	11,700	-	-	172,722
45 HIGH SCHOOLS DEPT	1,143,676	52,500	1,147,300	159,200	-	-	2,502,676
46 MENTORING/TEACHER QUALITY	544	-	5,900	4,500	-	-	10,944
47 DYSLEXIA	361,066	15,500	51,000	25,400	-	-	452,966
48 SCHOOL IMPROVEMENT ASSOC	157,080	2,800	4,467	7,000	-	-	171,347
49 CURRICULUM & INSTR ASSOC SUPT	157,080	3,700	11,567	4,000	-	-	176,347
50 TECHNOLOGY INFORMATION SYSTEMS	2,177,300	5,571,618	196,084	35,860	-	7,500	7,988,362
51 MICRO-COMPUTER REPAIR SERVICES	597,355	-	-	-	-	-	597,355
52 RECORDS MANAGEMENT OFFICE	75,813	26,100	3,000	900	-	-	105,813
53 TELECOMMUNICATIONS SERVICES	254,263	1,033,627	-	-	-	-	1,287,890
54 BUSINESS INFORMATION SYSTEMS	661,818	-	-	-	-	-	661,818
55 STUDENT INFORMATION SYSTEMS	724,750	-	-	-	-	-	724,750

2023-2024 Adopted Expenditure Budgets

Departments

	Salaries	Contracted Services	Supplies & Materials	Other Operating	Debt Service	Capital Outlay	Grand Total
60 FACILITIES & CONSTRUCTION SVCS	818,500	687,250	36,450	22,000	-	1,000	1,565,200
61 CHILD NUTRITION SERVICES	8,100	-	5,900	1,000	-	-	15,000
62 MAINTENANCE SERVICES	7,987,239	3,219,083	1,897,025	23,400	-	219,993	13,346,740
63 OPERATIONS	153,206	46,000	4,300	3,700	-	-	207,206
64 RECEIVING & DISTRIBUTION SVCS	1,310,882	542,000	47,650	4,250	-	-	1,904,782
65 SECURITY & SAFETY SERVICES	5,966,119	34,350	58,400	10,250	-	-	6,069,119
66 TRANSPORTATION SERVICES	14,235,546	158,868	1,245,300	(987,500)	-	-	14,652,214
67 FACILITIES MANAGEMENT OFFICE	458,238	717,175	35,800	300	-	-	1,211,513
68 GROUND SERVICES DEPARTMENT	2,923,288	434,433	332,600	4,100	-	20,000	3,714,421
73 COMPETITIVE GRANTS DEVELOP	256,772	300	12,500	4,300	-	-	273,872
74 DEPT. OF SCHOOL COUNSELING	681,071	124,400	12,500	40,700	-	-	858,671
75 HEALTH SERVICES	785,183	15,300	16,800	10,000	-	-	827,283
77 COMPREHENSIVE CARE CENTER	40,611	3,000	19,539	1,450	-	-	64,600
80 ATHLETIC PROGRAMS	304,095	503,900	458,093	248,900	-	50,000	1,564,988
81 ACADEMIC LANGUAGE PROGRAM	988,471	74,280	153,320	68,050	-	-	1,284,121
82 FEDERAL & STATE PROGRAMS	446,963	2,500	12,639	35,250	-	-	497,352
83 FINE ARTS PROGRAMS	8,070,703	208,701	313,580	129,000	-	-	8,721,984
84 COMPETITION FUND	10,539	-	165,000	1,300,000	-	-	1,475,539
85 INNOVATIVE LEARNING	821,705	44,200	35,200	13,300	-	-	914,405
86 A.R.E.A.	756,015	7,500	262,142	19,880	-	-	1,045,537
87 SVCS TO STUDENTS W/ DISAB PGMS	12,616,633	641,161	457,031	208,419	-	6,000	13,929,244
88 STUDENT SERVICES	709,564	2,600	65,400	6,100	-	-	783,664
89 CAREER & TECHNICAL EDUCATION	682,149	61,070	572,502	83,611	-	28,525	1,427,857
90 R.O.T.C. PROGRAMS	320,666	2,000	6,000	22,820	-	-	351,486
Total Departments	78,006,972	17,447,879	9,231,144	4,854,719	4,465,718	333,018	114,339,450
TRS On-Behalf and Other Payments	28,700,920	-	-	-	-	-	28,700,920
Operating Transfers	-	-	-	-	1,238,328	-	1,238,328
Grand Total Campuses and Departments	344,295,550	29,636,888	16,142,908	7,544,360	5,704,046	333,018	403,656,770

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.