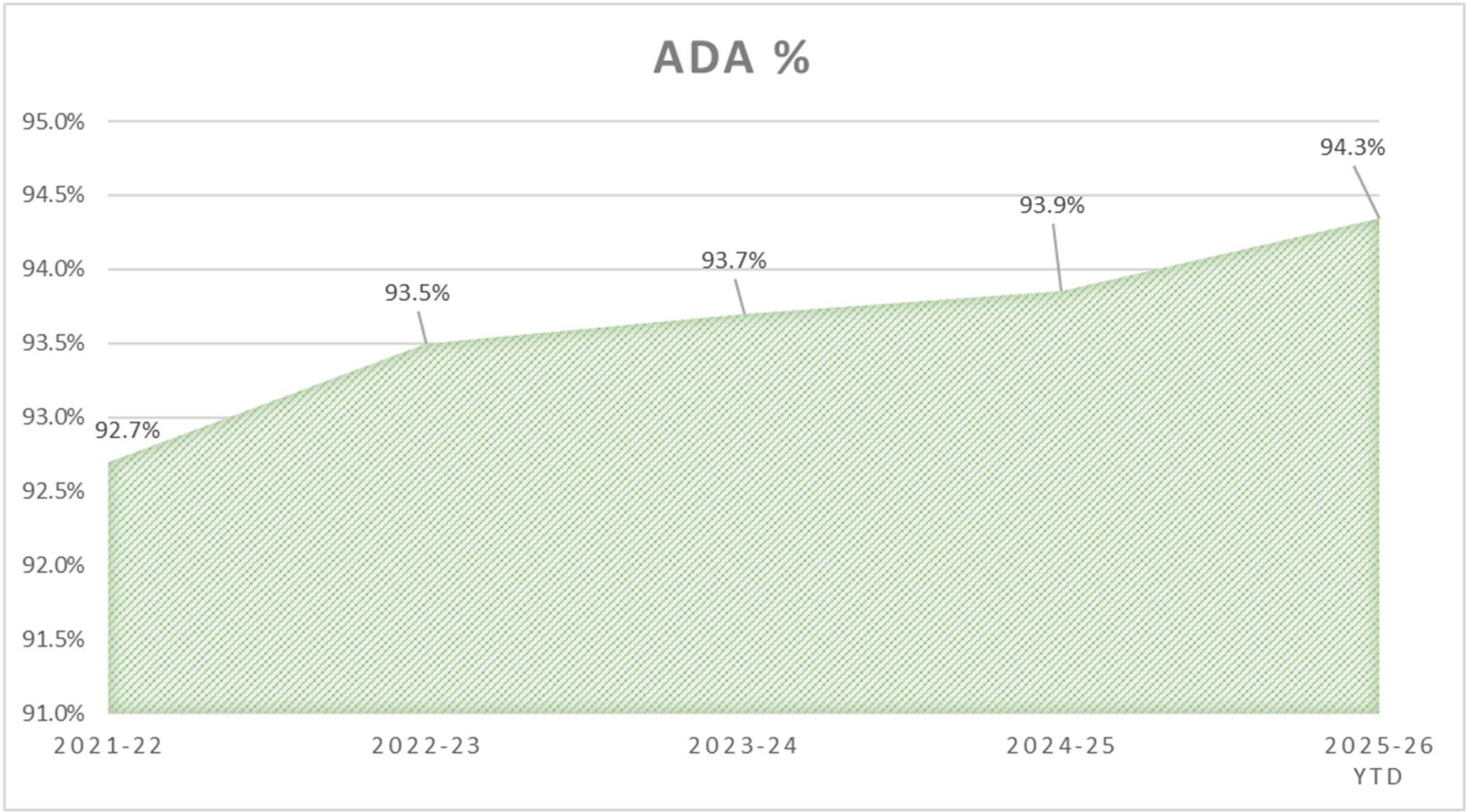
Budget Workshop I

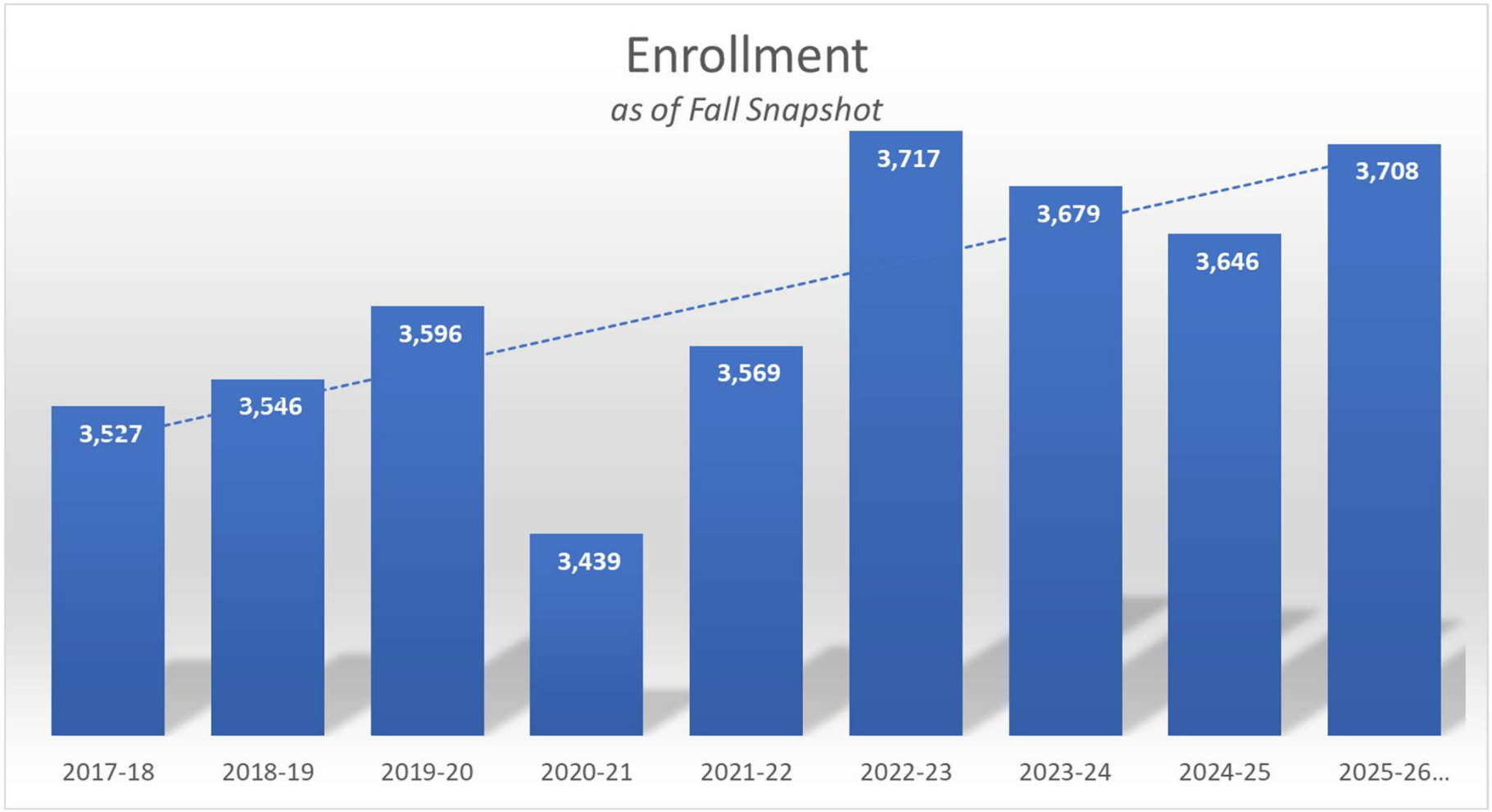
State of the Budget

HUFFMAN
INDEPENDENT SCHOOL DISTRICT

March 30, 2026

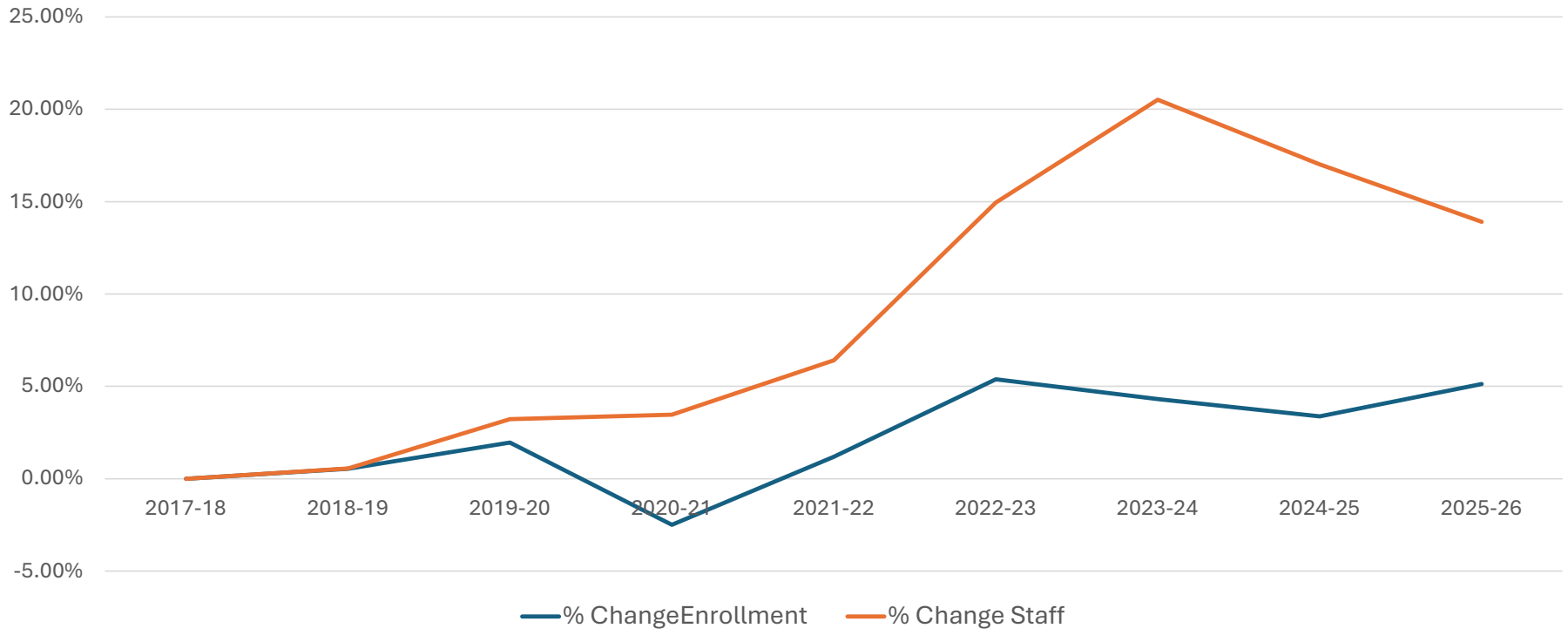
Enrollment & ADA


ADA %
95.0%
94.5%
94.0%
93.5%
93.0%
92.5%
92.0%
91.5%
91.0%
92.7%
93.5%
93.7%
93.9%
94.3%
2021-22
2022-23
2023-24
2024-25
2025-26 YTD


Enrollment
as of Fall Snapshot
3,527
3,546
3,596
3,439
3,569
3,717
3,679
3,646
3,708
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25
2025-26...

Student to Staff Ratios

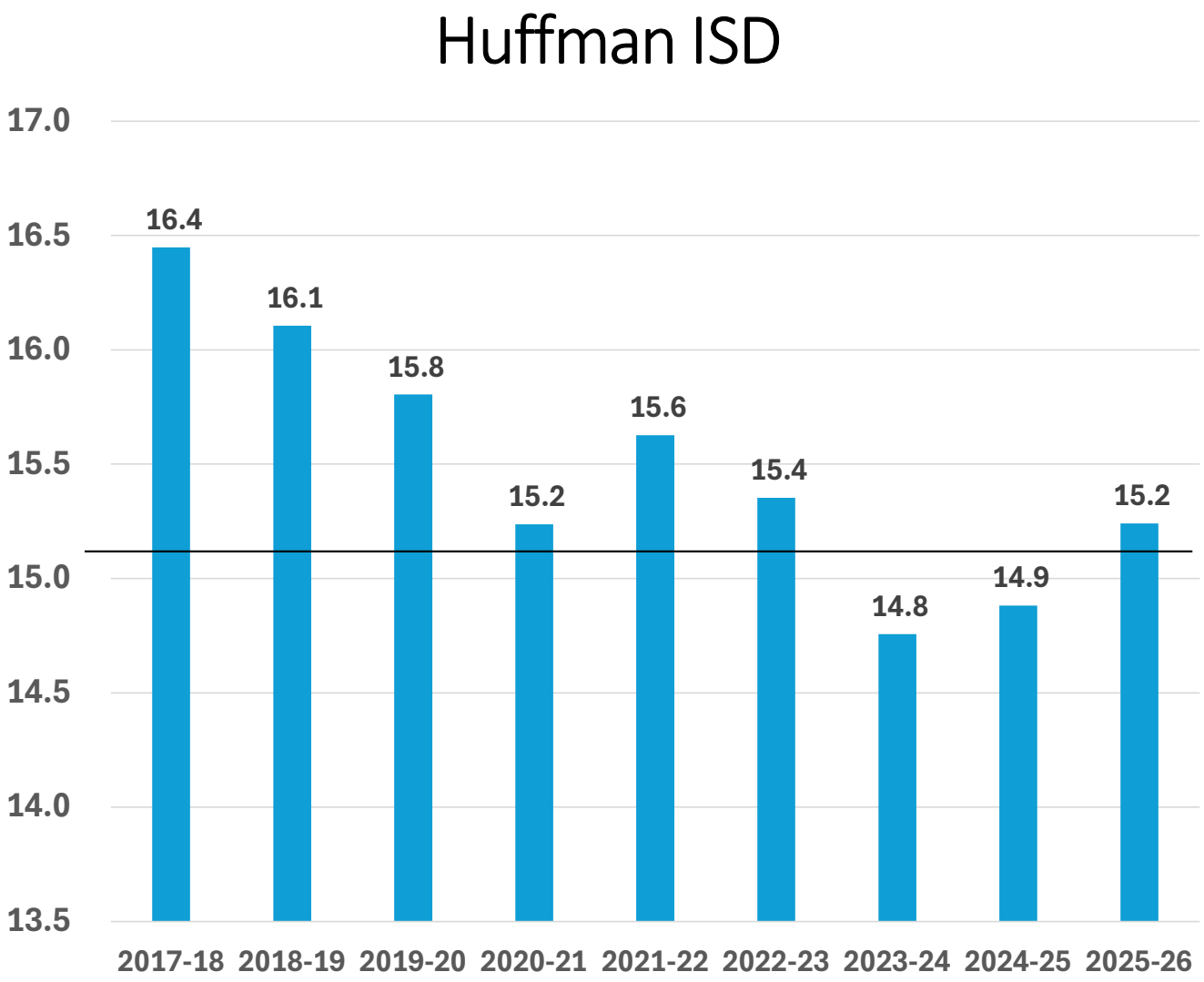
Student to Staff Ratios (Change since 2017-2018)



Student to Teacher Ratios

Texas Student-Teacher Ratios

- **PK-4th Grade: cap 22:1**
- **5th-12th Grade: no cap, avg 20:1 avg across all classrooms**
- **PE: 45:1**
- **Statewide District Avg: 15:1**



Fund Balance & Cash Flows

Fund Balance Target

Huffman ISD
101925

ANNUAL OPERATING BUDGET

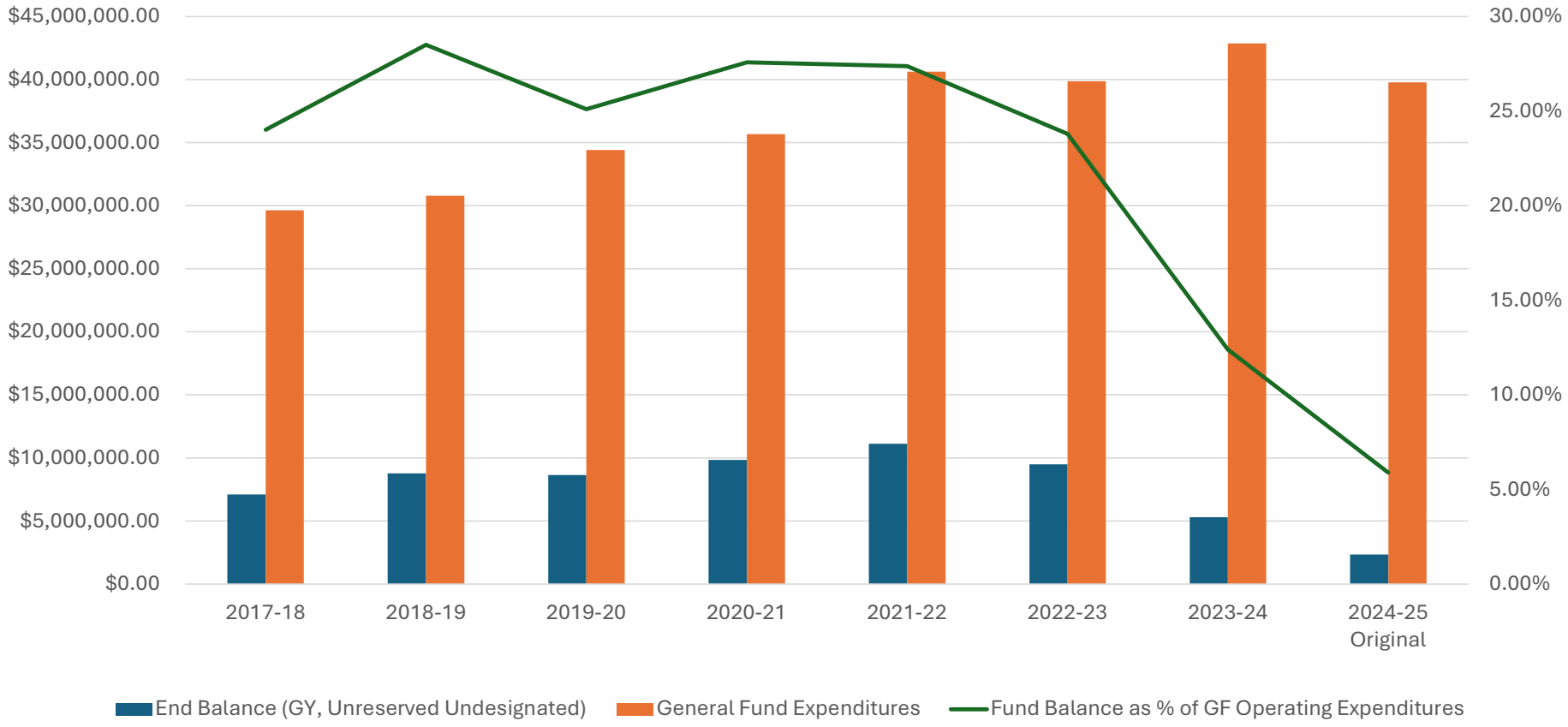
CE
(LOCAL)

Fund Balance

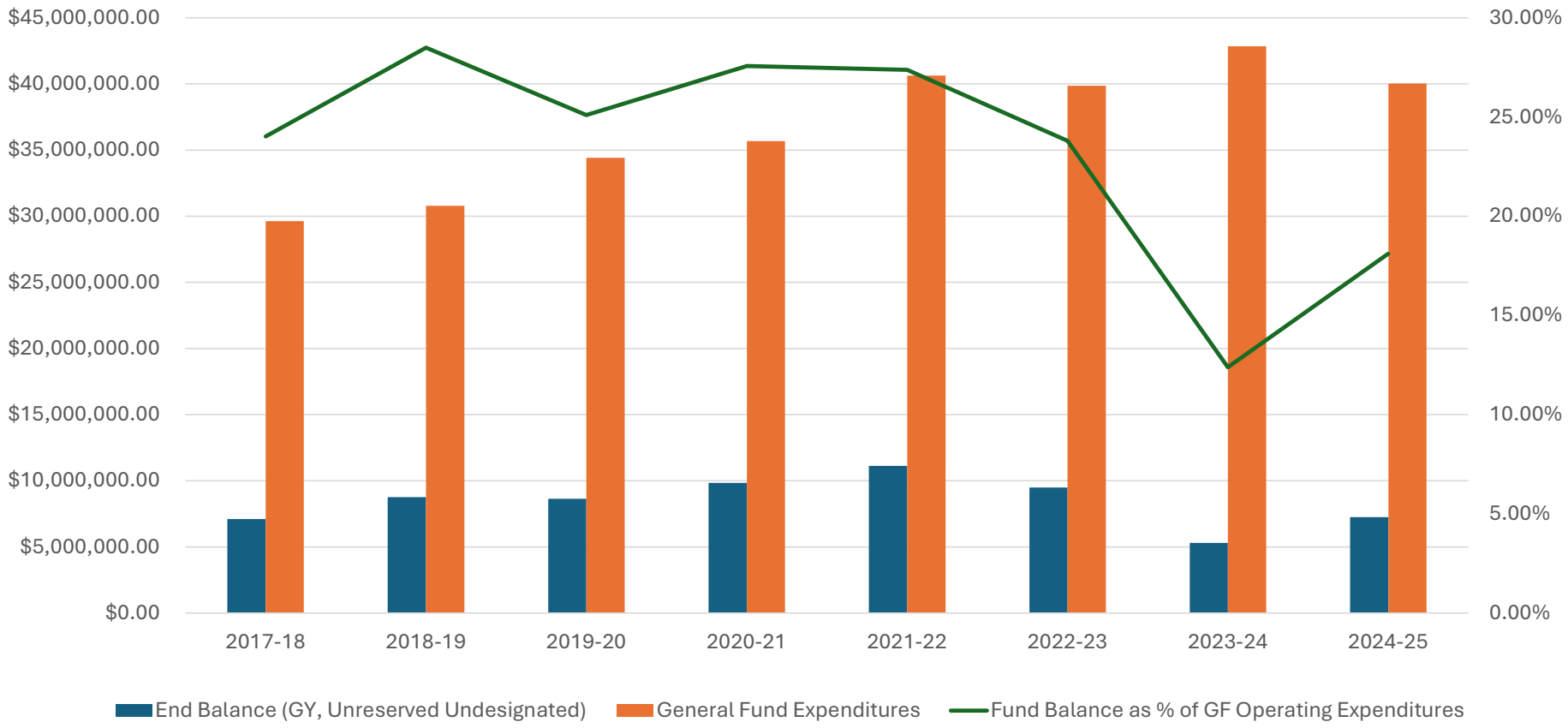
In order to keep the District in a strong financial position, the Board has established the goal of maintaining the fund balance of the general fund at an adequate level. The level of adequacy shall be a minimum balance sufficient to cover 90 days of operating expenditures. This level of fund balance shall protect the District against potential revenue shortfalls.

If the Board determines that this level of fund balance is not obtainable in the proposed budget being considered, then the Board's goal shall be to reach this level within a specified period of time, which shall be no longer than three years.

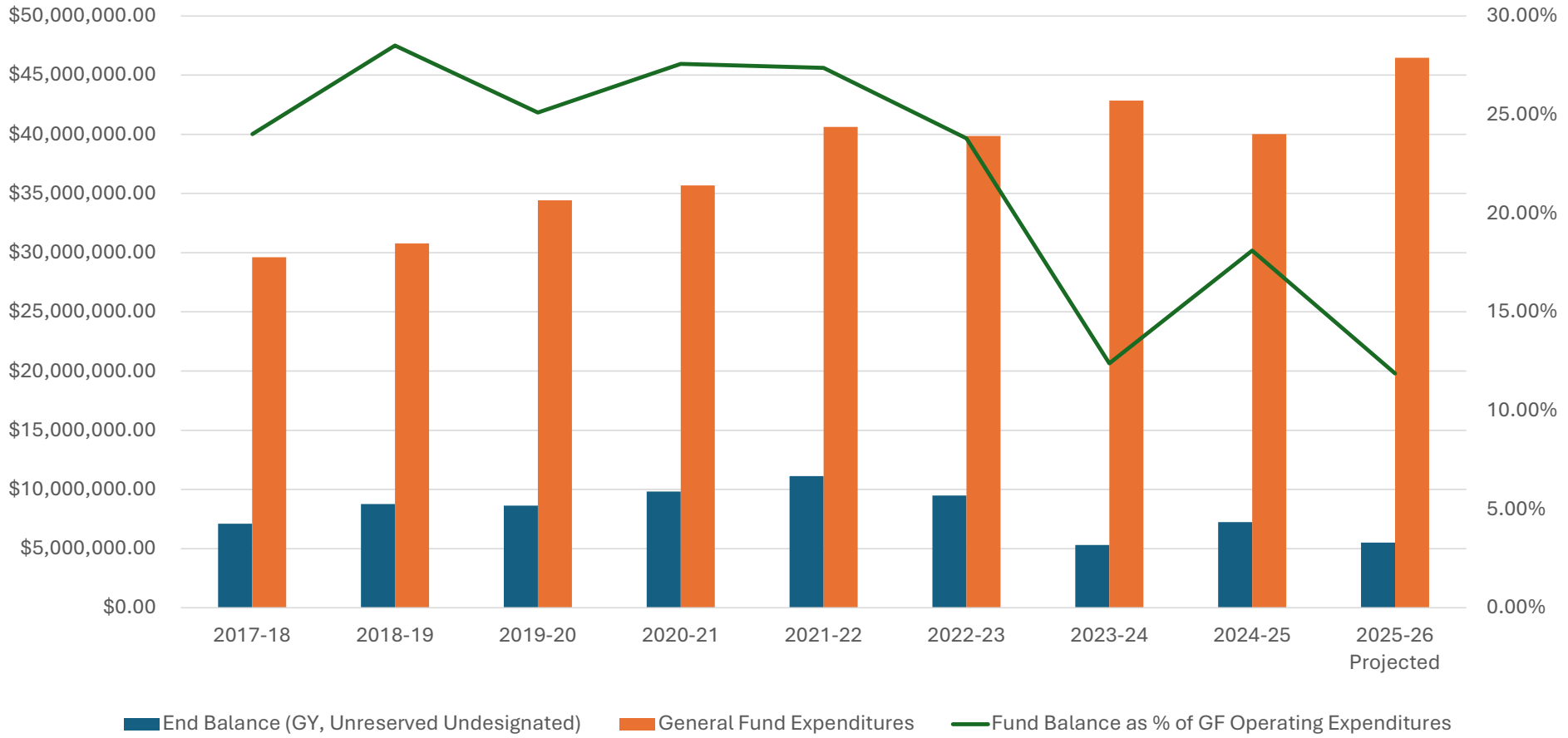
General Fund Balance as a % of Expenditures



General Fund Balance as a % of Expenditures



General Fund Balance as a % of Expenditures



Fund Balance & FIRST Ratings

- **Indicator 5** – Was the total net position in the governmental activity's column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero?
- **Indicator 6** – Was the average change in assigned and unassigned fund balance over 3 years less than a 25% decrease or did the current year assigned and unassigned fund balance exceed 75 days of operational expenditures.
- These are Ceiling Indicators. If a district fails either indicator the highest possible rating is a B = Above Standard Achievement.

Fund Balance & Cash Flow

Fund Balance

How strong is our financial position?

Cash Flow

Do we have enough cash at the right time?

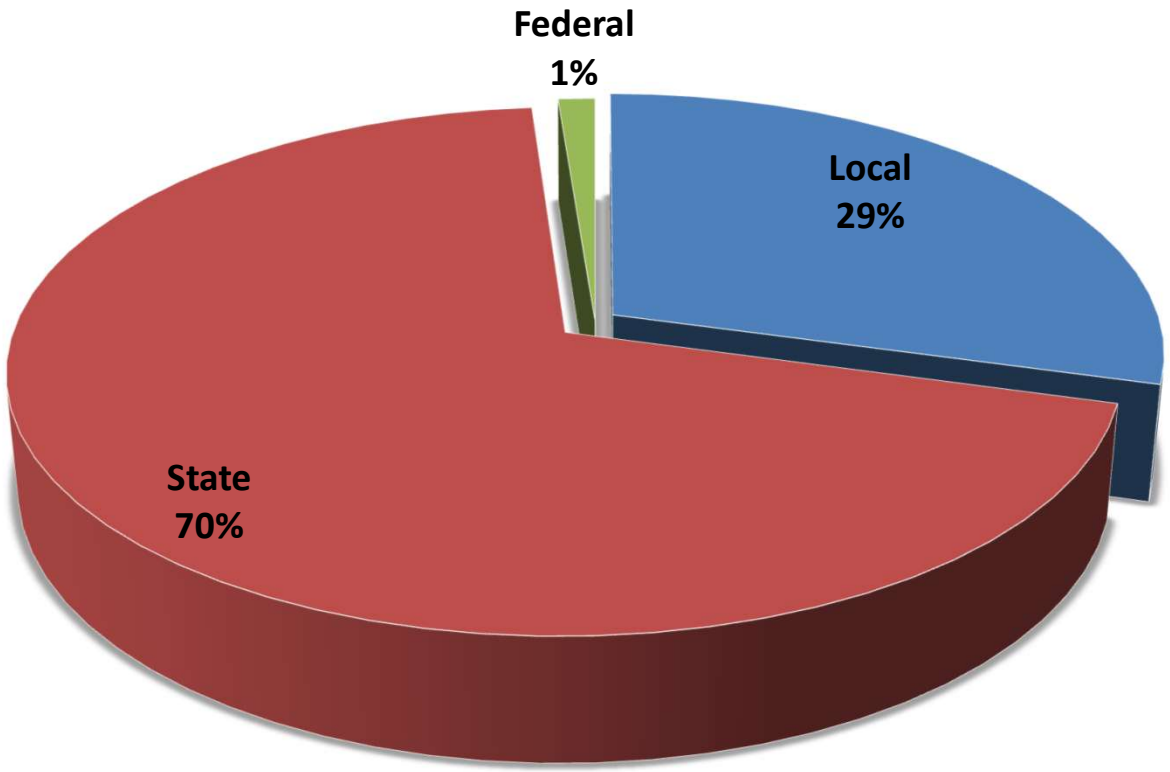
Cash Flow & FIRST Ratings

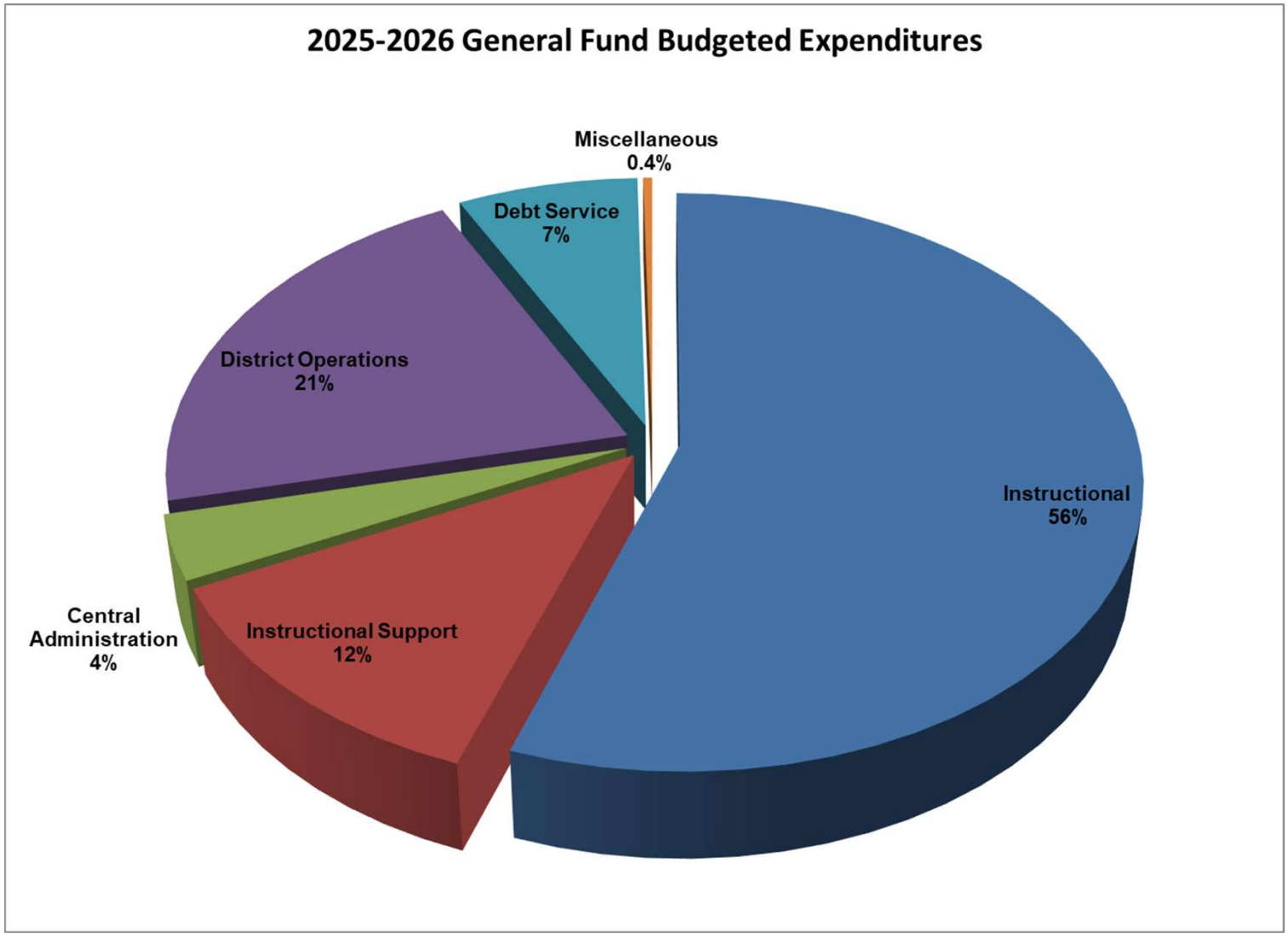
- **Indicator 7** – Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities and construction)?
- **Indicator 9** – Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?
- These indicators are each worth 10 points for the Schools FIRST report

FY 2026 Budget

GENERAL FUND

Huffman ISD 2025-2026
General Fund Budgeted Revenue by Source




2025-2026 General Fund Budgeted Expenditures
Miscellaneous
0.4%
Debt Service
7%
District Operations
21%
Instructional
56%
Central
Administration
4%
Instructional Support
12%

FY 2026 Budget Assumptions

SALARIES AND BENEFITS

- Increases beginning teacher hiring salary to $60,700
- Increases pay step for all teachers to maintain pay equity
- Increases teacher salaries based on creditable experience
  - 3% for teachers completing one or two years
  - $4,000 for teachers completing three or four years
  - $8,000 for teachers completing five or years or more
- Increases salaries and wages by 3% for auxiliary, paraprofessional, professional, and administrative staff
- Adjusts pay grades according to the TASB pay study recommendations
- Includes Longevity Stipend
- Increases daily substitute rates by $5 per day
- Increases District's health insurance contribution from $225 a month to $250 per month
- Possible future changes to the payroll budget after positions are hired and resignations are filled based on incoming years of experience

FY 2026 Budget Assumptions

ALL OTHER COSTS

- Taxable values projected as a result of the increased homestead exemption from $100,000 to $140,000
- Adjustments to the Maintenance & Operation tax rate and Interest & Sinking tax rate due to projected taxable values, disaster pennies, and recent and upcoming bond sale
- Repayment of the 2nd Maintenance Tax Note
- Final Maintenance Tax Note
- Adjustments to budget as we prepare for growth and work towards a balanced budget

2025-2026 Revenue: Local

General Fund

Description	2025-2026 Amended	2025-2026 Projected	Change
Local Property Taxes	$ 12,080,841	$ 12,105,890	$ 25,049
PreSchool Tuition	6,624	6,738	114
Interest Earnings	182,036	99,521	(82,515)
Athletic Activities	90,000	89,267	(733)
Miscellaneous	114,932	102,258	(12,674)
Total Local Revenue	$ 12,474,433	$ 12,403,673	$ (70,759)

2025-2026 Revenue: State

General Fund

Description	2025-2026 Amended	2025-2026 Projected	Change
State Aid - FSP & ASF *	$ 27,618,020	$ 27,618,020	$ -
State Grants - Indirect Costs	7,850	7,850	-
Hazard Mitigation Grant	50,000	50,000	-
TRS on-Behalf	1,956,332	1,956,332	-
Total State Revenue	$ 29,632,202	$ 29,632,202	$ -

2025-2026 Revenue: Federal

General Fund

Description	2025-2026 Amended	2025-2026 Projected	Change
Federal Grants - Indirect Costs	$ 233,625	$ 233,625	$ -
e-Rate	23,441	23,441	-
School Health and Related Services (SHARS)	75,000	74,739	(261)
Medicaid Administrative Claims (MAC)	10,000	6,086	(3,914)
FEMA Reimbursement	112,339	110,043	(2,296)
JROTC Program	72,980	65,219	(7,761)
Total Federal Revenue	$ 527,385	$ 513,154	$ (14,231)

2025-2026 Revenue: Summary

General Fund

Description	2025-2026 Amended	2025-2026 Projected	Change
Local Property Taxes	$ 12,080,841	$ 12,105,890	$ 25,049
Local - Other	393,592	297,783	(95,808)
State Aid	27,618,020	27,618,020	-
State - Other	2,014,182	2,014,182	-
Federal	527,385	513,154	(14,231)
Total Revenue Summary	$ 42,634,020	$ 42,549,029	$ (84,991)

Budget Projections

	2024-2025		2025-2026		
	Actuals		Current Budget	Estimated Actual	Over (Under)
Total Revenue	38,909,497		42,634,020	42,549,029	(84,991)
Total Expenditures	40,019,513		46,409,796	46,409,796	-
Net Revenue/(Deficit)	(1,110,016)		(3,775,776)	(3,860,767)	(84,991)
Other Fin. Sources/Uses	3,049,000		2,049,000	2,049,000	-
Net Change in Fund Balance	1,938,984		(1,726,776)	(1,811,767)	(84,991)
Beginning Fund Balance	5,311,493		7,250,477	7,250,477	
Ending Fund Balance	7,250,477		5,523,701	5,438,710	
Days Fund Balance	*66.13*		*43.44*	*42.77*	
Ending Fund Balance	7,250,477			5,438,710	
Other Fin. Sources/Uses	(3,049,000)			(2,049,000)	
Fund Balance w/out Note	4,201,477			3,389,710	
Days Fund Balance	*38.32*			*26.66*	

Progress Made Towards a Balanced Budget & Steady Cash Flow

Fall 2023 Identified Budget Deficit	**(9,344,258)**
2023-2024	
Bond Reimbursement	1,000,000
Nonpayroll budgets reduced, mid-year	1,562,395
Nonpayroll budgets reduced, year-end	3,757,712
Payroll absorptions,year-end	1,734,289
	8,054,396
2024-2025	
Revenue Reduction	(1,677,691)
Revenue increase, one disaster penny	609,551
Payroll increase	(460,465)
Misc	(507)
	(1,529,113)
2025-2026	
Revenue Increase (HB2 less one disaster penny)	2,049,582
Revenue Increase, three disaster pennies	1,900,000
Payroll increase, HB2	(3,098,640)
Payroll decrease, beginning of year	415,945
Payroll decrease, mid-year	450,929
Revenue increase, mid-year	320,840
Nonpayroll changes, mid-year	53,542
	2,092,198
2026-2027	
Revenue decrease, three disaster pennies	(1,900,000)
Payroll decrease identified	876,218
NonPayroll decrease identified	201,601
	(822,181)
	(1,548,958)

Fund Balance Projections to Date

	2025-2026	2026-2027	2027-2028
General Fund Amended Budget *	(1,726,777)	(1,726,777)	(3,557,323)
Changes to Budget (not in Budget)			
- decrease based on 3 disaster pennies		(1,900,000)	
- No additional MTN		(2,000,000)	
- Reduction in Payment of MTN **		1,000,000	2,000,000
- Reduction in Expenditures Identified ***		1,077,820	
- Net effect of TRA		(8,366)	
Deficit	(1,726,777)	(3,557,323)	(1,557,323)

* Assumes all revenues are received and all expenditures are spent. Assumes $2m MTN in 25-26.

** Variance in 2026-2027 is due to $3m repayment in 2026 and $2m in 2027

*** $1,489,617 of budgeted expenditures have been identified to date. Of this, $411,797 was approved and has been reflected in the 2025-2026 amended budget.



Questions

VATRE Overview

Dr. Jorgannie Carter and Dr. Jesus Amezcua, Region 4 Education Service Center

VATRE Overview and Funding Impact for Huffman ISD

Presented by: Dr. Jorgannie Carter & Dr. Jesus Amezcua
Center for Finance and Business Services
Region 4 Education Service Center

Why Districts Consider VATREs

- Due to low fund balance
- Reliance on Tax Anticipation Notes to meet cash flow needs.
- Board policy requiring a fund balance equal to approximately 90 days of operating expenditures.
- TEA requires a minimum of 60 days in fund balance. *
- Revenue projected to decline year after year.
- Stagnant and/or enrollment decrease
- Funding gaps.
- Salary increases and increased costs of operations due to high inflation rates (CPI).

Takeaway: Without additional revenue, districts may need to consider ongoing expense reductions or other short-term cash flow measures.

** June 30 Districts collect taxes approximately 180 days after the beginning of the fiscal year.*

What is a VATRE?

A Voter-Approval Tax Rate Election:

- is required when a district adopts an M&O tax rate above the voter-approval threshold,
- allows access to additional Tier 2 enrichment funding,
- must be held during the November uniform election date.

Definitions

- **MCR – Maximum Compressed Tax Rate**
  - Set annually by TEA based on property value growth
  - Establishes the compressed tax rate used in Tier 1 funding
- **Tier 1**
  - Basic education funding tied to the MCR
- **Tier 2**
  - Enrichment funding generated by pennies above the MCR, up to 17 cents.
  - **Golden Pennies** – First 8 cents, receiving the higher guaranteed yield and not subject to recapture.
  - **Copper Pennies** – Next 9 cents, generating less State revenue per penny and subject to recapture.
- **VATRE**
  - Voter-Approval Tax Rate Election

How M&O Funding Works – Tier 1

- Tier 1 funding is set by the state to support basic educational services.
- As property values rise, the local share increases and the state share decreases, so total funding does not automatically increase.
- Tier 1 is also affected by ongoing tax compression, which may reduce the future tax rate.



TIER 1 ENTITLEMENT
$6,215 /Student
(Adjusted for Student Weights)

Increase in Taxable Values = Increase in Local Funds / Decrease in State Funds = **SAME ENTITLEMENT $6,215/Student**

Rising property values do not automatically create more spendable revenue for the district.

REGION 4 EDUCATION SERVICE CENTER

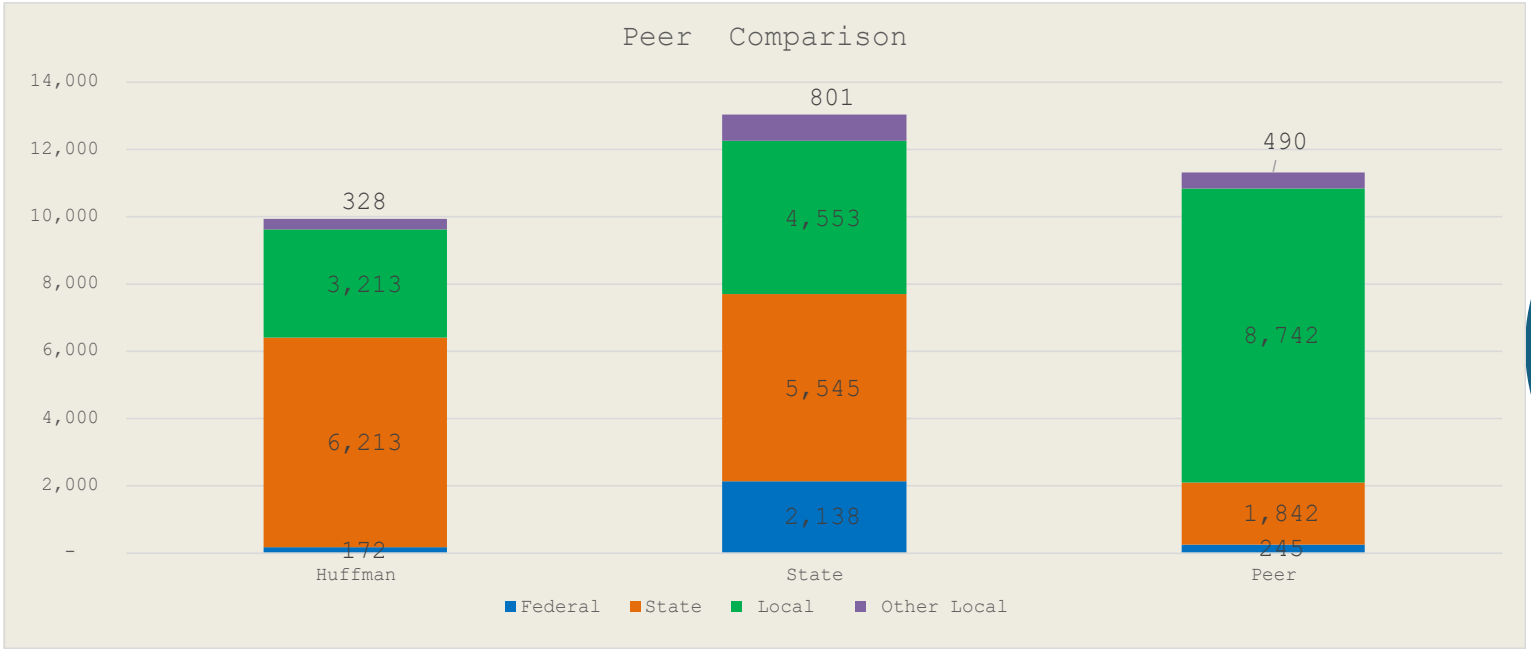
How M&O Funding Works – Tier 2

- Tier 2 allows school districts to generate enrichment funding by taxing up to 17 cents above the MCR.
- The first five cents may be adopted by board action.
- Additional cents require voter approval through a VATRE.
- Golden pennies generate the highest level of state equalized funding.
- Copper pennies generate additional funding but are subject to tax compression.



Per-Student Revenue Comparison to Peers and the State

Huffman ISD generates less per-student revenue than peer districts and the state average.



A successful VATRE would increase per-student funding by $726/ADA

$3,111

$10.6M Less Funding

$1,393

$4.7M Less Funding

District Financial Snapshot
Fiscal Year 2025-26

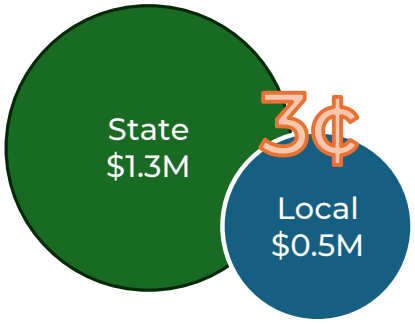
- Enrollment – 3,708 Refined ADA – 3,439
- Attendance – 94.3%
- Collection Rate Projected – 94%
- Taxable Property Values – $1.8 Billion

- Total Tax Rate - $1.0637 per $100 property valuation
  - Maintenance and Operations (M&O) Rate - $0.6969
    - *Includes 3 disaster pennies*
  - Debt Service (I&S) Rate - $0.3668

Estimated Funding Impact of a VATRE
(Based on Current Fiscal Year 2025-26 Funding)

CURRENT RATE

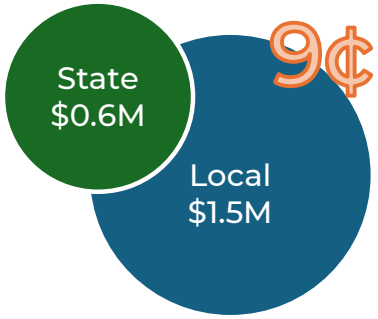
Tax Rate Scenario	$0.6669	$0.6969	$0.8369
Number of Tier 2 Cents	5	8	17
Tier 1 State (MCR $0.6169)	$23,396,433	$23,398,000	$23,385,489
Tier 2 State	2,241,478	3,585,395	4,189,680
Local Share	11,351,413	11,862,047	13,393,952
Total State/Local Revenue	**$36,989,324**	**$38,845,443**	**$40,969,121**



$1,856,119
3¢

$2,123,678
9¢

$3,979,797
12¢



Annual Community Tax Impact

Based on Current Tax Year

• MCR + 5 Cents	↓	$ 5	(No New Revenue Rate)
• MCR + 8 Cents	↑	$ 64	(Golden, Current, Inc. Disaster)
• MCR + 17 Cents	↑	$271	(Golden + Copper)

Tax Impact is calculated only on Maintenance and Operations Tax Rate.

Estimated homeowner impact is based on an average taxable home value of $230,596. Tax ceilings for homeowners age 65 and older or disabled homeowners may limit the impact on qualifying homesteads.

VATRE Timeline

Date	Action
Friday, July 3	Deadline to select an auditor if conducting an efficiency audit (not required due to prior year disaster exemption)
Saturday, July 25th	Deadline for Tax Assessor to determine District's property values and submit the appraisal roll to the Board
Wednesday, August 5	Deadline for TEA to issue preliminary MCR
Friday, August 7	Deadline to publish Notice of Public Meeting to Discuss Budget and Proposed Rate (10 days prior to calling the election)
Monday, August 17	Board deadline to adopt election order calling the VATRE
Saturday, October 3	Deadline to complete efficiency audit
Tuesday, November 3	Election Day

Other Budget-Balancing Considerations

- Continue using Tax Anticipation Notes to manage cash flow needs, although this does not address the structural deficit.
- Evaluate and Reduce non-payroll expenditures where possible.
- Evaluate and Reduce staffing and/or implement a hiring freeze.
- Evaluate and Review programs and services to identify non-essential costs.
- Pursue all available funding opportunities, including state and federal grants.

VATREs, together with ongoing reviews of programs and staffing, gives voters the opportunity to consider additional funding to help address districts' projected financial needs.

Surrounding School Districts' Tax Rates

ISD	ADA	MCR	M&O	I&S	Total Tax	Tier 2 Pennies
Sheldon ISD	9,598	$0.6169	$0.7552	$0.5000	$1.2552	$0.1383
New Caney ISD	17,950	$0.6169	$0.7552	$0.5000	$1.2552	$0.1383
Splendora ISD	5,341	$0.6169	$0.7547	$0.5000	$1.2547	$0.1378
Crosby ISD	6,529	$0.6058	$0.7441	$0.4800	$1.2241	$0.1383
Humble ISD	44,133	$0.6169	$0.7552	$0.3500	$1.1052	$0.1383
Huffman ISD	3,409	$0.6169	$0.6969	$0.3668	$1.0637	$0.0800
Cleveland ISD	11,068	$0.6169	$0.6669	$0.3572	$1.0241	$0.0500
Dayton ISD	5,264	$0.6072	$0.6572	$0.3000	$0.9572	$0.0500

Next Steps IF Considering a VATRE

- Finalize three-year budget projections using estimated property values, collection rates, enrollment, and ADA. (Identify assumptions)
- Calculate the debt service tax rate (given property values growth) to determine the overall tax impact.
- Begin early communication with the community regarding school funding, the VATRE process, and the potential impact of a VATRE.

Tax Anticipation Notes

Jake Lawrence, Government Capital Securities

AGENDA

1. Why Tax Anticipation Notes (TANs) are issued
2. FIRST Rating
3. TASBO Survey
4. TAN Timeline

The Why

Timing between Expenses and Revenue collections

Property tax collections are heavily concentrated in December and January, with state aid paid on set schedules. This creates cash shortfalls throughout the year depending on expenditures by month (not always even) and when those revenues are received by Huffman ISD
TANs allow districts to bridge the timing and continue operations without interruption.

Cash-flow

Issuing a TAN does not increase taxes or create a new long-term obligation. The note is repaid using already levied taxes and state aid received later in the year. This makes TANs a cash-management tool rather than a fiscal expansion.

The district can also earn interest back on the deposit up to a certain point allowed under arbitrage

The Why

Start of Fiscal Years

The fiscal year begins for Huffman in July and is typically when schools have higher than average monthly expenditures. However, most local tax revenue and state aid funding has not yet been collected.

- Meet teacher and staff payroll
- Pay benefit requirements
- Cover routine operating costs
- Annual Insurance Expenses

Without TANs, districts would need to maintain larger cash reserves or delay expenditures

Lower Cost Option

Because TANs are backed by a district's taxing authority and expected revenues, they typically carry lower interest rates than short term borrowing options.

The Why

Unexpected Expenditures (unknown)

There are no specific requirements buts school districts aim to maintain a level of fund balance throughout the year. 90 days is the TASB recommendation. Huffman ISD has experienced hurricanes and flooding events over the last several years and can cause strain on the fund balance immediately after. TANs can help the district hedge against such events until fund balance meets a desired level.

Large Texas ISD's

District's with large enrollment issue TANS or commercial paper (270 day maturity) on annual basis's.

- Hays ISD ($31.5 Million, Del Valle ISD ($10 Million), Comal ($20 million), Round Rock ISD ($50 Million)

FIRST Report

TEA measures whether a district is maintaining an adequate fund balance relative to its operating expenditures. When districts draw down reserves to cover deficits, they risk falling below the threshold required to maintain a higher rating. A fund balance that dips too low can push a district from a higher letter grade (A) to as low as an (F)

Automatic F Rating

1. Untimely Audit Submission - November for Huffman ISD
2. Modified Audit Opinion
3. Debt Agreement Compliance

- Whether the school district was in compliance with the payment terms of all debt agreements at fiscal year end.

4. Timely Payments to Government Agencies like TRS

FIRST Report

FIRST ratings become part of the criteria TEA uses to allocate resources for monitoring and examining school districts. A poor rating can cause:

1. The state to intervene
2. Damage community confidence
3. Complicate bond elections, bond sales and credit ratings
4. In extreme cases put accreditation at risk (TEA Takeover)

Receiving a F FIRST Rating would make the district ineligible for PSF insurance (AAA credit rating) and could cost the district millions in interest if the district would hold a bond sale with an F rating.

Across the State (TASBO)

State Wide Trends (TASBO survey 2025) Fiscal Outlook for School Districts:

TASBO submits an annual survey to school districts across the state. The financial picture for school districts is strained from those that responded (190 districts that serve 47% of the state's enrollment). Roughly 42% of responding districts closed FY 2024 in a deficit, and is expected to worsen, nearly 63% anticipate ending FY 2025 in the red as well.

48% of districts believe significant budget cuts may be necessary in FY 2026.

Cost Pressures

Among expenses that are difficult to control

- Growing property insurance costs ranked as the most frequently cited concern. A situation that shows no signs of easing. (district has seen some easement)

Across the State (TASBO)

Budget Reductions

Districts are weighing a range of cost cutting measures to address their fiscal shortfalls

- Reduce Spending or Increase Revenue (Salaries #1 expenditure)
- Reducing overtime and substitute costs, including the elimination substitute programs
- Cutting non classroom support positions and reducing the number of assistant principals
- Consolidating programs onto single campuses to reduce operational overhead
- Returning instructional coaches to classroom teaching roles
- Eliminating underused or redundant subscription services

Timeline



Timeline Milestones

DATE	MILESTONE	ASSIGNED TO	POSITION
5/8/2026	2025 TAN Redemption		10
5/12/2026	2026 TAN Issuance		-15
6/10/2027	2026 TAN Redemption		10

GOVERNMENT CAPITAL SECURITIES

Interest Earned Accrual

CASH FLOW DATA

Event	Date	Amount	Number	Period
Loan	5/12/2026	2,000,000.00	1	
Payment	6/12/2027	2,081,608.73	1	

AMORTIZATION SCHEDULE

	Date	Payment	Interest	Principal
Loan	5/12/2026			
Payment	6/12/2027	2,081,608.73	**81,608.73**	2,000,000.00

Nominal Annual Rate: 3.75%

** Final Numbers Pending*

GOVERNMENT CAPITAL SECURITIES

2026 Corporate Fact Sheet

About Government Capital Securities

GOVERNMENT CAPITAL SECURITIES CORPORATION (GCSC) is a comprehensive municipal advisory firm providing a broad range of services to cities, counties, school districts, hospital districts, municipal utility districts, community colleges & not for profit clients. For over 27 years, GCSC has served as a trusted Financial Advisor, specializing in the structuring & placement of both traditional & complex securities transactions. GCSC's capital market relationships, legal resources & understanding of both public & private placement strategies, we provide tailored financial solutions to meet the unique needs of each client. As a municipal advisor with a fiduciary duty to each client, GCSC originates security offerings & debt placements with a wide range of capital market participants nationwide. For public offerings, we assemble a specialized project team, including regional & national underwriters, bond counsel, & other seasoned professionals.

Key Facts

- Founded in 1999
- Direct participant in $3.2 billion of public debt issuances
- Headquartered in Southlake, TX
- Extensive experience in competitive sales, negotiated sales & private placements
- Registered Municipal Advisor
- Our sister company Government Capital Corp., established in 1992, is a leading public finance firm that has successfully completed over 10,500 municipal financings, totaling more than $7 billion in Texas & across the country.

Government Capital Securities Primary Business Areas for Municipalities

Municipal Advisory Services

Providing exceptional advice & solutions to a wide range of state & local municipal clients.

- Election Planning
- Debt Structuring
- Continuing Disclosure Services
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- Arbitrage Rebate Analysis
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- General Obligation Bonds
- Refunding Bonds
- Credit & Pro-forma Analysis

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Staff & Compensation

Historical Salary Increases

Year	Starting Teacher Pay	Midpoint Increase	Longevity Stipend	Other
2012-2013	$ 42,863	3%	yes	-
2013-2014	$ 44,363	3%	yes	-
2014-2015	$ 45,363	3%	yes	-
2015-2016	$ 45,363	3%	yes	-
2016-2017	$ 50,000	4%	yes	-
2017-2018	$ 50,000	2%	yes	-
2018-2019	$ 52,000	3%	yes	-
2019-2020	$ 52,000	3%	yes	-
2020-2021	$ 52,000	0%	yes	$1,000 stipend
2021-2022	$ 56,000	3%	yes	-
2022-2023	$ 58,000	4%	yes	-
2023-2024	$ 59,000	4%	yes	-
2024-2025	$ 59,000	0%	yes	Reduction of 3 days
2025-2026	$ 60,700	3%	yes	Sub Rate inc. $5 per day; $4k for teachers 3-4 years; $8k for teachers => 5 years

2026-2027 Requirements

- Uncertified 1st year teacher must start lower than a certified 1st year teacher
- Classroom Teachers completing 3 years must earn $4,000 more than they did in 2024-2025
- Classroom Teachers completing 5 years must earn $8,000 more than they did in 2024-2025

2026-2027 Examples

Completing 3 years		
2024-2025, Step 1 *	$59,400	
2025-2026, Step 2 **	$61,400	$2,000
2026-2027, Step 3 **	$63,600	$2,200
change from 2024-2025		**$4,200**

Completing 5 years		
2024-2025, Step 3 *	$59,800	
2025-2026, Step 4 **	$63,800	$4,000
2026-2027, Step 5 **	$68,000	$4,200
change from 2024-2025		**$8,200**

* Based on 2024-2025 Salary & Compensation plan

** Based on 2025-2026 Salary & Compensation plan

Step Increase / Adjustments

Teacher	$	175,079
Administrative Professional	$	-
Manual Trades / Auxiliary	$	12,230
Clerical & Paraprofessional	$	9,367
	$	196,677

Percent Increase

	~1% GPI	~ 2% GPI
Teacher	$ 251,697	$ 503,394
Administrative Professional	$ 94,402	$ 188,804
Manual Trades / Auxiliary	$ 40,909	$ 81,818
Clerical & Paraprofessional	$ 31,499	$ 62,998
	$ 418,507	$ 837,014

% Increase includes the Teacher Paystep

Yrs	Step Increase	1% increase
0	60,700	60,700
1	61,000	61,350
2	61,400	61,650
3	63,600	63,850
4	63,800	64,250
5	68,000	68,250
10	69,400	69,800
15	71,300	71,600
20	73,700	73,950
25	75,000	75,550
30	76,000	76,600

Yrs	Step Increase	2% increase
0	60,700	60,700
1	61,000	61,950
2	61,400	62,250
3	63,600	64,000
4	63,800	64,900
5	68,000	68,400
10	69,400	70,500
15	71,300	72,350
20	73,700	74,700
25	75,000	76,300
30	76,000	77,350



Questions