

# 2026-27 BUDGET PRESENTATION #2

Board Presentation: Budget Planning and Preliminary Salary Discussions

Calallen ISD | June 8, 2026



# BUDGET CALENDAR

CALALLEN ISD BUDGET CALENDAR FISCAL YEAR 2026-2027 <i>Tax Year 2026 and Fiscal Year 2027</i>				
Budget Roadmap	Timeframe	Board Meeting Dates	Action Needed	Responsible Parties
Budget Stop #1	Early 2026	April 22, 2026 Special Meeting	<b>Budget Presentation #1</b> Mid-Year Review of 2025-2026 Budgets Planning for 2026-2027 Budgets Discuss & Set Budget Priorities	Supt/Asst Supt Board of Trustees
	March - June		Assessment of Staffing Needs	Supt/Asst Supt Director of HR Principals and Directors
Budget Stop #2	June	June 8, 2026 Regular Meeting	<b>Budget Presentation #2</b> Review Assessment of Staffing Needs Discuss Compensation Strategies	Supt/Asst Supt Board of Trustees
	April 30th		2026 Estimated Tax Values to CISD	Appraisal District
Budget Stop #3	May - June		Review of 2025-2026 Budgets & Estimate Actuals Release 2026-2027 Budgets to Campuses & Departments Submission of 2026-2027 Budgets & Budget Requests	Supt/Asst Supt Principals and Directors
	July	July 13, 2026 Regular Meeting	<b>Budget Presentation #3</b> Review of Preliminary 2026-2027 Budget Estimates Adopt Compensation Plan & Raises for 2026-2027	Supt/Asst Supt Board of Trustees
	July 25th		2026 Certified Tax Values to CISD	Appraisal District
	Early August		Tax Value Data Collection Due to TEA TEA Issues Tier 1 Tax Rate for the District	Assistant Superintendent TEA
	Early August	August 10, 2026 Regular Meeting	<b>Budget Presentation #4</b> Presentation of Notice to Set Tax Rate and Preliminary Budget <b>*Board may adopt a tax rate lower than what is published</b>	Supt/Asst Supt Board of Trustees
	Mid August	August 13, 2026	Notice of Hearing to Set the Tax Rate and Adopt the Budget PUBLISHED in Corpus Christi Caller Times <b>*Must be published 10-30 days before hearing, 2026-2027 deadline August 14, 2026</b>	Assistant Superintendent
Budget Stop #4	Late August	August 24, 2026 Special Meeting	<b>Budget Presentation #5</b> Conduct Hearing to Set the Tax Rate and Adopt the Budget Final Budget Amendments for 2025-2026 Set Tax Rate for Tax Year 2026 Adopt Budgets for 2026-2027	Supt/Asst Supt Board of Trustees



## BUDGET PROCESS 2026-27 | CALALLEN ISD



1 SET BUDGET PRIORITIES

2 ASSESSMENT OF STAFFING NEEDS

3 BUDGET COLLABORATION

4 ADOPT BUDGET RECOMMENDATIONS

# BUDGET POSTING – HB 1522

- **NEW REQUIREMENT FOR 2026-2027 BUDGET PROCESS**
- Open Meetings Act Notice (Bulletin Board & Online):
- For any meeting at which the board will discuss or adopt a budget **must include**:
  - A physical **copy of the proposed budget** unless it is clearly accessible on the home page of the district website; and
  - A **taxpayer impact statement** comparing, for the ***median-value homestead property***, the property tax bill for the current fiscal year to an estimate of the property tax bill for the upcoming fiscal year of the proposed budget is adopted.





# 2026-27 BUDGET PRIORITIES

- **DISTRICT BUDGET PRIORITIES:**

- 1.1 Academic Growth and Achievement**

- Analyze the academic return on investment

- 1.3 Student participation in activities, clubs to build well-rounded citizens**

- Maintain current extra-curricular offerings to support student attendance & enrollment

- 2.3 Competitive Compensation for Faculty and Staff**

- Retention of high quality, effective staff

- 4.1 Strong Financial Stewardship**

- Preserve the fund balance and long-term financial wellbeing



# 2026-27 AND BEYOND

- FROM THE 2025-26 ADOPTED BUDGET PRESENTATION:

## 2026-27 AND BEYOND

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- The Process will be Dependent on **FALL 2025 ENROLLMENT NUMBERS**
- Balancing the 2026-27 Budget Might Require:
  - Reduction in Staff – Approximately \$800,000 in salary savings
  - Additional Campus and Department Budget Cuts
- Administration would begin this process in **JANUARY 2026**



# 2026-27 AND BEYOND

- FROM THE 2025-26 ADOPTED BUDGET PRESENTATION:

## BUDGET FAQs

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- Why is District Administration proposing a \$800,000 deficit budget?

	Budget
Staffing Reductions Target: 30 Positions	\$2,000,000
Staffing Reductions Achieved: 22.5 Positions	\$1,265,994
<b>Difference</b>	<b>(\$734,006)</b>

- Historical trends support the District's actual financials performing better than budgeted
- Therefore, Administration does not anticipate to realize a full \$800,000 deficit budget when the 2025-2026 audit is produced
- Dependent on Fall 2025 Enrollment, the District plans to implement the additional position reductions in Summer 2026 for Fiscal Year 2025-2026 – thus balancing the budget for the 2026-2027 Fiscal Year



# ENROLLMENT PROJECTIONS

## Ten-Year Enrollment Forecast

PASA assessed the current student population, analyzed recent trends in geocoded students, forecasted additional housing occupancies and their resulting student yields, and considered broader economic and employment concerns. Based on these evaluations, PASA projects the following student population by grade group for the next ten years:

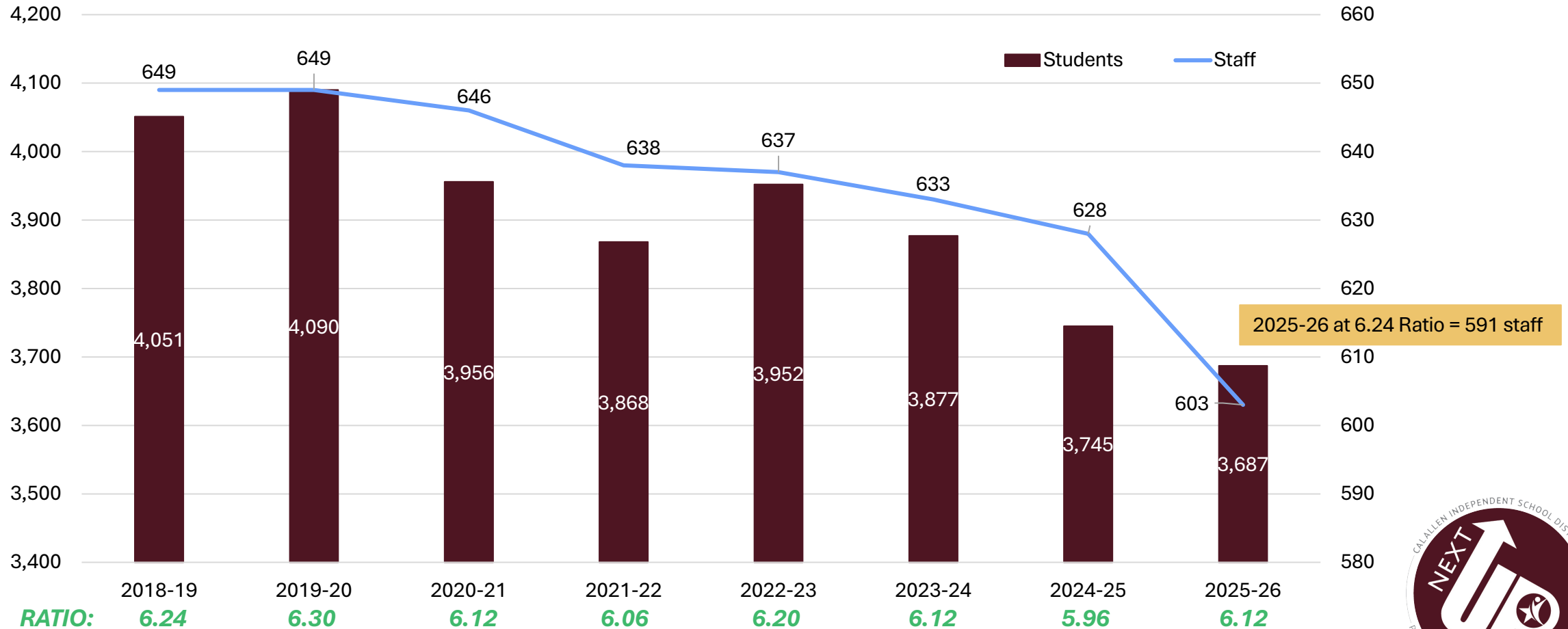
PROJECTED ENROLLMENT - TEN-YEAR FORECAST										
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
EE-2nd	914	931	930	926	912	906	923	943	959	974
3rd-5th	784	765	781	791	811	821	819	807	798	813
6th-8th	850	865	856	802	786	806	819	845	854	852
9th-12th	1,154	1,111	1,059	1,079	1,063	1,052	1,045	1,017	1,013	1,024
<b>TOTAL:</b>	<b>3,702</b>	<b>3,672</b>	<b>3,626</b>	<b>3,598</b>	<b>3,572</b>	<b>3,585</b>	<b>3,606</b>	<b>3,612</b>	<b>3,624</b>	<b>3,663</b>

**2025-26 Actual: 3,687**



# 2026-27 AND BEYOND

## Financial Well Being Report - Student vs. Staff Counts



# FUND BALANCE POLICY

- Board Policy CE (Local) Parameter
  - The District shall maintain a total fund balance in the general operating fund ***equal to or exceeding three months of the total annual operating expenditures***
- Calculation
  - Estimated Total Annual Operating Expenditures \$46,160,000
  - Three Months of Total Annual Operating Expenditures \$11,540,000
  - Estimated 2025-2026 Ending Funding Balance **\$17,050,061**



# HOW THE DISTRICT SPENDS \$1

80¢ - PAYROLL   7.6¢ - INSURANCE & UTILITIES   6.1¢ - INSTRUCTION & SUPPORT  
 5.9¢ - OPERATIONS   1.0¢ - ADMIN & OTHER



CATEGORY	PERCENT	AMOUNT
Payroll	80%	\$36,125,000
Insurance & Utilities	7.6%	\$3,448,000
Instruction & Support	6.1%	\$2,758,000
Operations	5.9%	\$2,680,000
Admin & Other	1.0%	\$433,000



# BUDGET FAQs

- **How does Calallen ISD Administration prepare the budget?**
- Administration utilizes the following budget approaches to compile the proposed budget:
  1. **Budget Priorities** – Administration budgetary decisions are driven by the budget priorities established by the Board.
  2. **Position Control** – HR tracks authorized job slots (FTEs) rather than the specific employees occupying them, ensuring that FTEs are aligned year-over-year.
  3. **Budget Allocations** – Campus & Department budget allocations are determined using prior year PEIMS Fall Snapshot & per pupil allotments. Additional allocations and factors for demographics, attendance, academic achievement, and UIL success.
  4. **Site Based Budgeting** – Shifts decision-making responsibilities from Administration to the Campuses & Departments. Allows Principals & Directors to make budgetary decisions within their allocations.



# BUDGET FAQs

- **Why does the Calallen ISD Board receive the proposed budget at the Function level?**
- Texas Education Code 44.002-44.006 requires school district budgets to be officially adopted by the Board of Trustees at the **“FUND AND FUNCTION”** level.
- Under this requirement, expenditures are grouped by major functional categories such as Instruction, School Leadership, Transportation, and Maintenance & Operations.
- This approach provides **flexibility for District Administration to manage day-to-day operational needs** within each function throughout the year without requiring frequent Board amendments for minor account-level adjustments.



# BUDGET FAQs

- **How does the School Board request more information regarding the proposed budget?**
- In compliance with the **CISD Board of Trustees Good Governance Handbook**:
  - Whenever possible, contact the Superintendent with agenda questions well in advance of the meeting, allowing time for Superintendent and staff to gather pertinent information.
  - Request information from or through the Superintendent consistent with CISD School Board Policy BBE(Local).





# CLASS SIZE RATIOS

CAMPUS	2024-25 CLASS SIZE RATIO	2025-26 POSITION REDUCTIONS	2025-26 CLASS SIZE RATIO
Calallen High School	11.0	-3.5	12.4
Calallen Middle School	11.9	-6	13.4
West Intermediate	12.2	-1.5	11.5
Magee Intermediate	12.3	-1.5	12.3
East Elementary	14.2	-4	15.2
Wood River Elementary	12.1	-4	14.1



# 2026-27 STAFFING REDUCTIONS

CAMPUS OR DEPARTMENT	POSITION	FTEs REDUCED	2025-26 SALARY BUDGET	2025-26 BENEFITS BUDGET	2025-26 TOTAL BUDGET
Districtwide	Other	2.0	\$97,500	\$14,600	\$112,100
Secondary	Teacher	0			
Secondary	Other	0			
Elementary & Intermediate	Teacher	3.0	\$155,300	\$23,300	\$178,600
Elementary & Intermediate	Other	1.0	\$49,200	\$7,400	\$56,600
<b>Total Budget Savings</b>		<b>6.0</b>	<b>\$302,000</b>	<b>\$45,300</b>	<b>\$347,300</b>

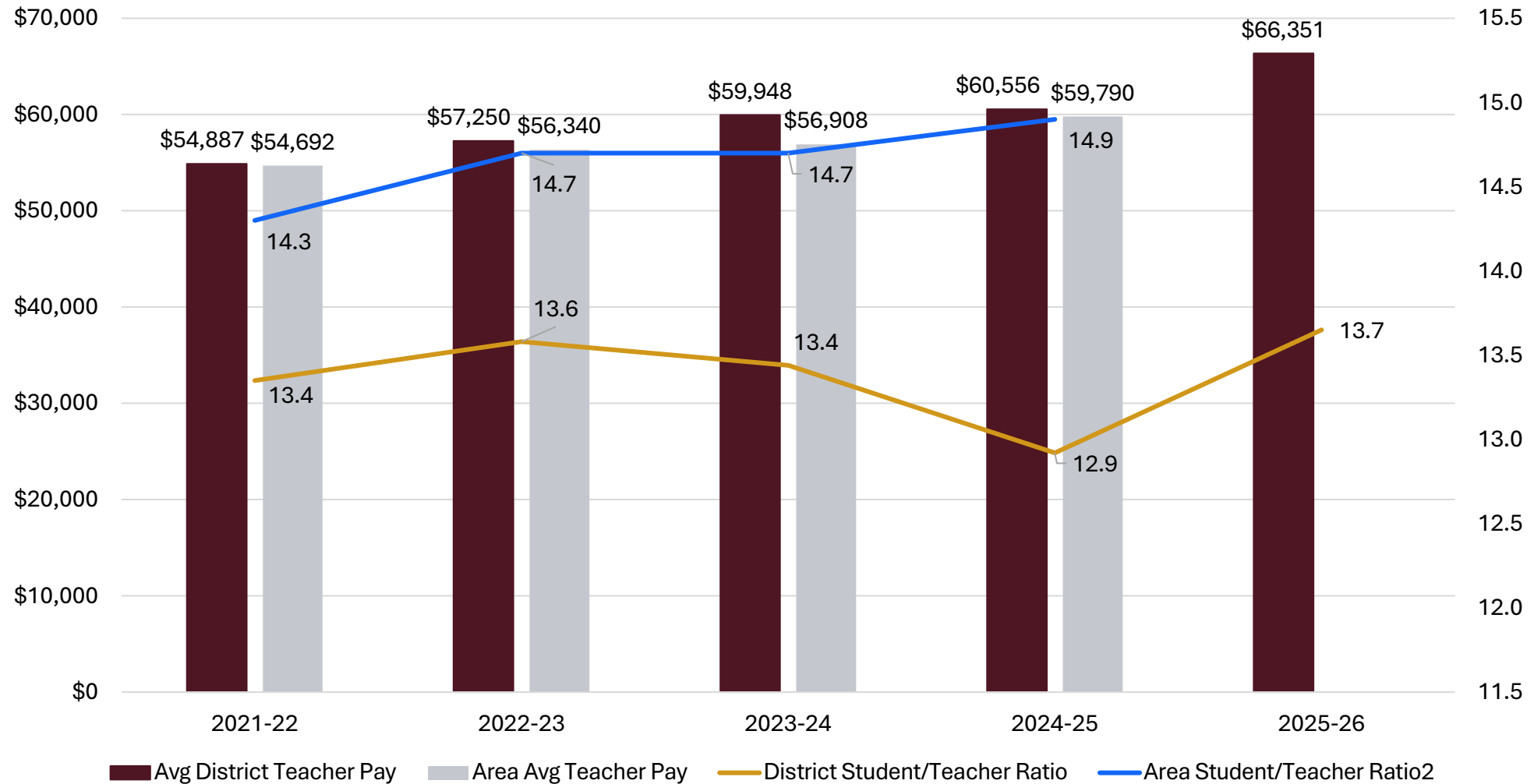


# SALARY & BENEFITS HISTORY

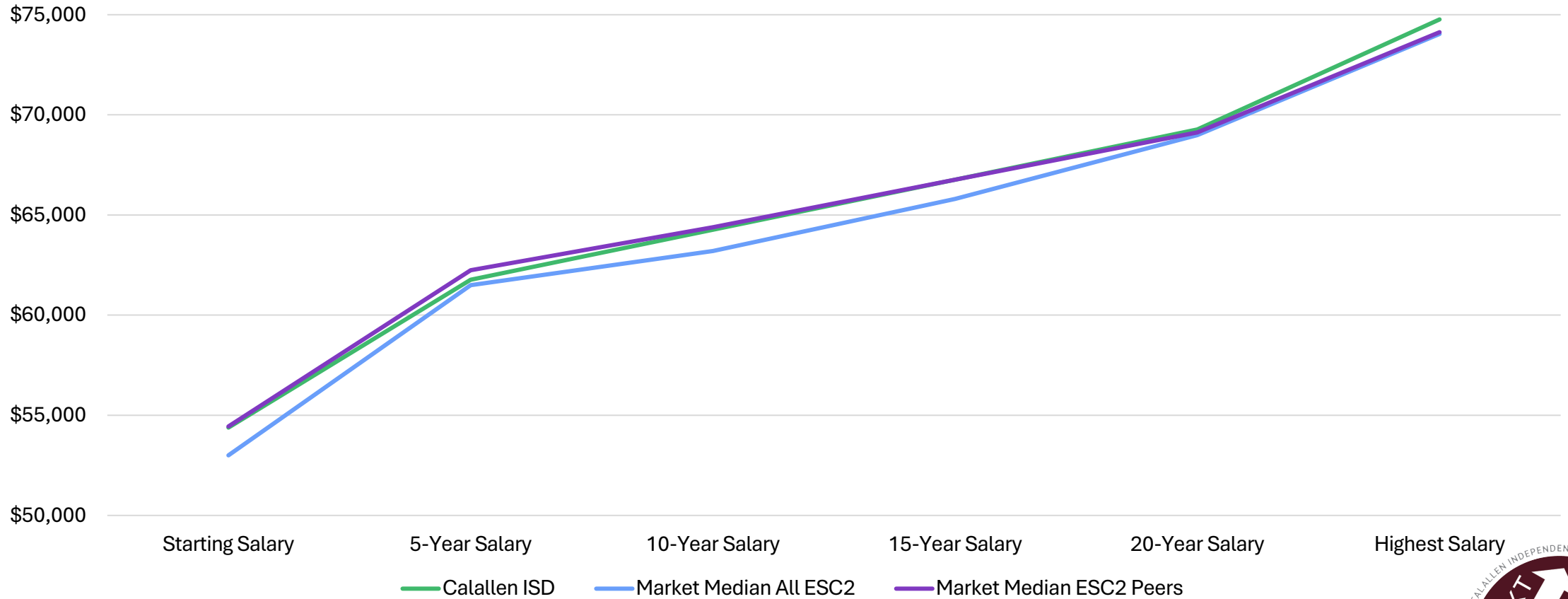
FISCAL YEAR	% INCREASE	STARTING TEACHER SALARY	187 DAY TEACHER INCREASE	OTHER EMPLOYEE INCREASE	OTHER	HEALTH INSURANCE CONTRIBUTION
2019-20 (HB3)	3.4%	\$48,570	\$1,450	\$0.75 Per Hour	-	\$375 Per month
2020-21	1.5%	\$48,750	\$800 +Additional adjustment for steps 2-20	1.5% of midpoint	\$500 December retention stipend	\$375 Per month
2021-22	3.0%	\$50,000	\$1,658	3.0% of midpoint	\$500 December retention stipend	\$375 Per month
2022-23	Avg. of 4.8%	\$51,000	\$2,750 Avg.	2.0% of midpoint	\$1,000 December retention stipend	\$375 Per month
2023-24	1.5%	\$51,500	\$880	1.5% of midpoint	-	\$375 Per month
2024-25	1.5%	\$52,000	\$885	1.5% of midpoint	-	\$375 Per month
<b>2025-26</b>	<b>Avg. of 12.5%</b>	<b>\$54,385</b>	<b>HB2 \$3k, \$4k, \$8k</b>	<b>2.5% of midpoint</b>	<b>Updated TASB Pay Plans, Equity Adjustments</b>	<b>\$375 Per month</b>



# 2026-27 AREA COMPARISONS



# 2025-26 AREA TEACHER PAY



# 2025-26 AREA TEACHER PAY

DISTRICT	STARTING SALARY	5-YEAR SALARY	10-YEAR SALARY	15-YEAR SALARY	20-YEAR SALARY	HIGHEST SALARY	AVERAGE SALARY
<b>Calallen ISD</b>	<b>\$54,385</b>	<b>\$61,765</b>	<b>\$64,265</b>	<b>\$66,765</b>	<b>\$69,265</b>	<b>\$74,765</b>	<b>\$65,358</b>
Alice ISD	\$56,400	\$64,361	\$66,297	\$68,232	\$70,168	\$74,039	\$66,297
Beeville ISD	\$52,900	\$61,931	\$63,860	\$66,010	\$68,510	\$74,185	\$64,810
Flour Bluff ISD	\$53,000	\$58,650	\$60,650	\$63,550	\$65,950	\$65,950	\$62,290
Gregory-Portland ISD	\$63,000	\$69,140	\$71,743	\$73,847	\$75,606	\$75,606	\$73,164
Robstown ISD	\$54,750	\$62,200	\$63,200	\$64,638	\$66,848	\$74,068	\$62,372
Sinton ISD	\$53,900	\$63,400	\$64,850	\$68,600	\$70,600	\$70,600	\$65,485
Tuloso-Midway ISD	\$54,500	\$62,288	\$64,523	\$66,758	\$68,993	\$74,759	\$66,004
<b>MARKET MEDIAN</b>	<b>\$54,443</b>	<b>\$62,244</b>	<b>\$64,394</b>	<b>\$66,762</b>	<b>\$69,129</b>	<b>\$74,127</b>	<b>\$65,422</b>



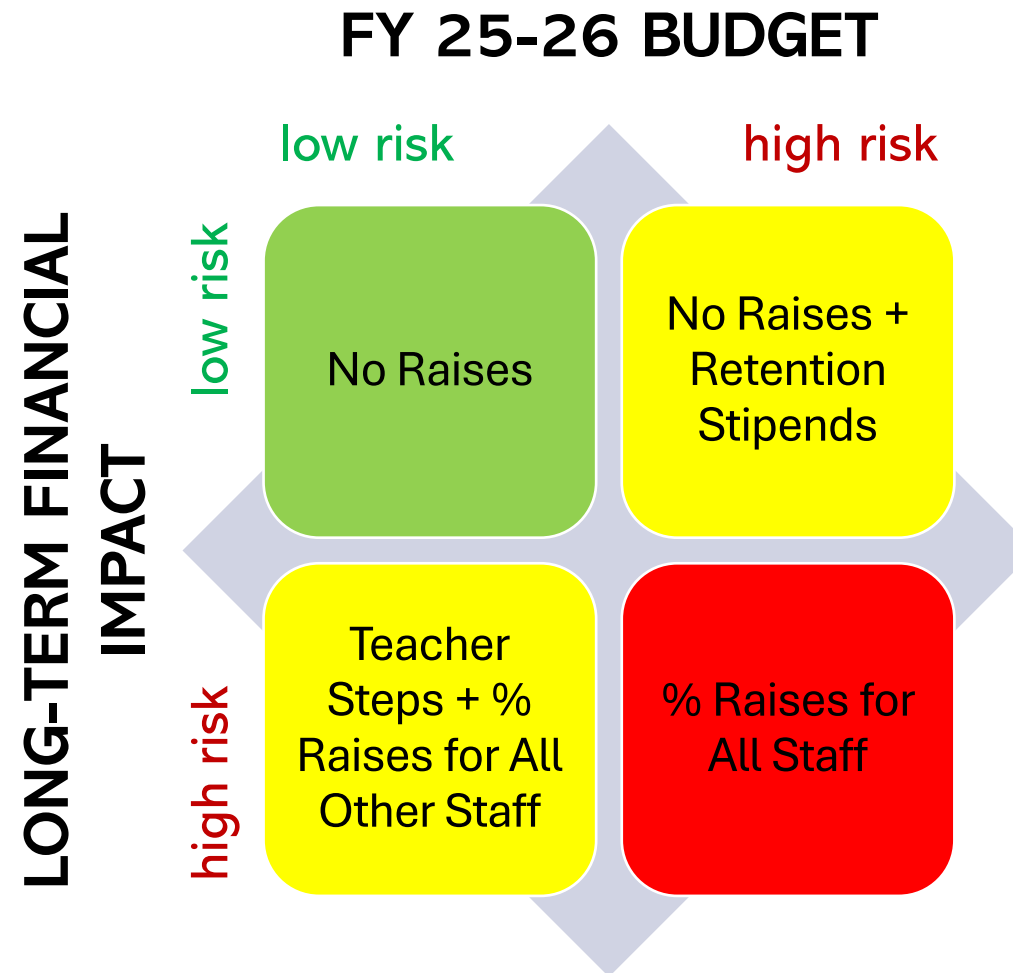
# 2026-27 SALARY STRATEGIES

## TEACHERS

1. No Raises
2. Step Increases Only
3. % Raises
4. Retention Stipends Only

## ALL OTHER STAFF

1. No Raises
2. % Raises
3. Retention Stipends Only



# 2026-27 SALARY STRATEGIES

- **DISCLAIMERS**

- All information presented is ***preliminary and subject to change***
- Increase percentages presented are for ***discussion purposes only***, and in no way indicate the recommendation or predetermination of raises by Administration



# 2026-27 SALARY STRATEGIES

- NEW TEACHER SCALE REQUIREMENT

## Uncertified Teacher Salaries

- In 2026-2027, differentiate pay for 0-year teachers
- No specific amount of differentiation is required

Years of Experience	New Hire Salary
0 - Uncert.	\$51,000
0 - Cert.	\$51,300
1	\$51,560
2	\$51,815
3	\$54,010
4	\$54,265
5	\$57,020
6	\$57,275
7	\$57,530
8	\$57,887
9	\$58,244
10	\$58,601



# 2026-27 SALARY STRATEGIES

- NEW TEACHER SCALE REQUIREMENT

## Freezing Teacher Pay – Required TRA

2024-25		2025-26			2026-27		
Exp	Salary	TRA	Adj	Salary	Exp	TRA	Salary
					0		\$50,500
		0	\$0	\$51,000	1		\$51,000
0	\$50,000	1	\$0	\$51,250	2		\$51,250
1	\$50,500	2	\$1,250	\$51,750	3	\$1,250	\$53,000
2	\$51,000	3	\$2,500	\$53,500	4		\$53,500
3	\$51,500	4	\$2,500	\$54,000	5	\$2,500	\$56,500
4	\$52,000	5	\$5,000	\$57,000	6		\$57,000
5	\$52,500	6	\$5,000	\$57,500	7		\$57,500
6	\$53,000	7	\$5,000	\$58,000	8		\$58,000
7	\$53,500	8	\$5,000	\$58,500	9		\$58,500
8	\$54,000	9	\$5,000	\$59,000	10		\$59,000
9	\$54,500	10	\$5,000	\$59,500	11		\$59,500
10	\$55,000	11	\$5,000	\$60,000	12		\$60,000

Many districts provided an increase to years 1 and 2

Starting teacher salary will decrease if no pay increase is adopted.

The TRA in 2026-27 is remaining amount needed to increase salary above 2024-25 salary (\$2,500 or \$5,000).



# 2026-27 SALARY STRATEGIES

## • TEACHER OPTION #1

- No Raises - Freeze the Teacher Scale
- 25-26 Step 1 becomes 26-27 Step 2
- Would require *reducing starting Teacher pay - Step 0*

## • ESTIMATED COST TO THE DISTRICT \$80,000

- 2025-26 Teacher Retention Allotment (TRA): Required Teacher Raises
  - Mandated in HB2 through the Teacher Retention Allotment
  - \$4,000 for Teachers with 3-4 years experience
  - \$8,000 for Teachers with 5+ years experience
- 2026-27 Teacher Retention Allotment (TRA):
  - Teachers moving from step 2-3 = 2025-26 Raise \$3,000 + 2026-27 Raise \$1,000
  - Teachers moving from step 4-5 = 2025-26 Raise \$4,000 + 2026-27 Raise \$4,000



# 2026-27 SALARY STRATEGIES

- **TEACHER OPTION #2**

- **Step Increase Only**
- 25-26 Step 1 becomes 26-27 Step 1
- \$500-\$750 Raise
- HB2 TRA \$1,000/\$4,000 Raises

- **ESTIMATED COST TO THE DISTRICT**  
**\$235,0000**

Calallen ISD

2025-2026 New Hire Guide for  
Teachers and Librarians

*Board Approved July 23, 2025*

Years of Experience	New Hire Salary
0	\$54,385
1	\$54,885
2	\$55,385
3	\$56,765
4	\$57,265
5	\$61,765

Step 1 Teacher = \$500 Raise

Step 4 Teacher = \$4,500 Raise



# 2026-27 SALARY STRATEGIES

Calallen ISD

2025-2026 New Hire Guide for  
Teachers and Librarians

Board Approved July 23, 2025

## • TEACHER OPTION #3

- % Raise
- Adopt new scale
- 1% = \$670 Raise
- 1% = \$54,555 Starting Teacher Salary

## • ESTIMATED COST TO THE DISTRICT \$265,0000

Years of Experience	25-26 New Hire Salary	26-27 New Hire Salary
0	\$54,385	TBD
1	\$54,885	TBD
2	\$55,385	TBD
3	\$56,765	TBD
4	\$57,265	TBD
5	\$61,765	TBD
6	\$62,265	TBD

X = Board Adopted % Raise x Step 15 Teacher Salary

Step 1 Teacher = \$X Raise

Step 4 Teacher = \$X Raise

(would need to account for \$4,000 difference btw steps 4 & 5)



# 2026-27 SALARY STRATEGIES

- **ALL OTHER POSITIONS OPTION #2**
  - Administrative Professional, Clerical Paraprofessional, & Auxiliary
  - No changes to TASB Pay Scales
  - 1% of Mid-Point Raise
  
- **ESTIMATED COST TO THE DISTRICT \$150,000**



# 2026-27 SALARY STRATEGIES

- **RETENTION STIPENDS ONLY**
  - **ONLY TO BE USED IN LIEU OF RAISES**
  - All Positions - Teachers, Administrative Professional, Clerical Paraprofessional, & Auxiliary
  - \$250 for all employees
  
- **ESTIMATED COST TO THE DISTRICT \$150,000**



# 2026-27 SALARY STRATEGIES

STRATEGY	DESCRIPTION	RAISE AMOUNT	TOTAL COST TO THE DISTRICT
Teacher Option #1	Freeze Scale	\$0	\$80,000
Teacher Option #2	Step Increase Only	\$500-\$750	\$235,000
Teacher Option #3	1% Raise	\$670	\$265,000
All Other Positions	1% Raise	% of Mid-Point	\$150,000
Retention Stipends	ONLY IN LIEU OF RAISES – All Positions	\$250	\$150,000



# COMPENSATION FAQs

- **What does Administration recommend for 2026-27 compensation increases?**
- Administration will not be making a recommendation
- Instead, Administration will provide the Board with several options to evaluate
- The Board will have both options that create a balanced budget, and options that spend fund balance
- The Board will be charged with determining the 2026-27 compensation increases



# QUESTIONS, COMMENTS, CONCERNS?

