2026-27 BUDGET PRESENTATION #3

Board Presentation: Budget, Finance, and Compensation Discussions

Calallen ISD | July 13, 2026

BUDGET CALENDAR

CALALLEN ISD
BUDGET CALENDAR
FISCAL YEAR 2026-2027
Tax Year 2026 and Fiscal Year 2027

Budget Roadmap	Timeframe	Board Meeting Dates	Action Needed	Responsible Parties
Budget Stop #1	Early 2026	**April 22, 2026** **Special Meeting**	***Budget Presentation #1*** Mid-Year Review of 2025-2026 Budgets Planning for 2026-2027 Budgets Discuss & Set Budget Priorities	Supt/Asst Supt **Board of Trustees**
Budget Stop #2	March - June		Assessment of Staffing Needs	Supt/Asst Supt Director of HR Principals and Directors
	June	**June 8, 2026** **Regular Meeting**	***Budget Presentation #2*** Review Assessment of Staffing Needs Discuss Compensation Strategies	Supt/Asst Supt Board of Trustees
Budget Stop #3	April 30th		2026 Estimated Tax Values to CISD	Appraisal District
	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**	***Budget Presentation #3*** 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**	***Budget Presentation #4*** Presentation of Notice to Set Tax Rate and Preliminary Budget ***Board may adopt a tax rate lower than what is published**	Supt/Asst Supt **Board of Trustees**
Budget Stop #4	Mid August	August 13, 2026	Notice of Hearing to Set the Tax Rate and Adopt the Budget PUBLISHED in Corpus Christi Caller Times ***Must be published 10-30 days before hearing, 2026-2027 deadline August 14, 2026**	Assistant Superintendent
	Late August	**August 24, 2026** **Special Meeting**	***Budget Presentation #5*** 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**

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:

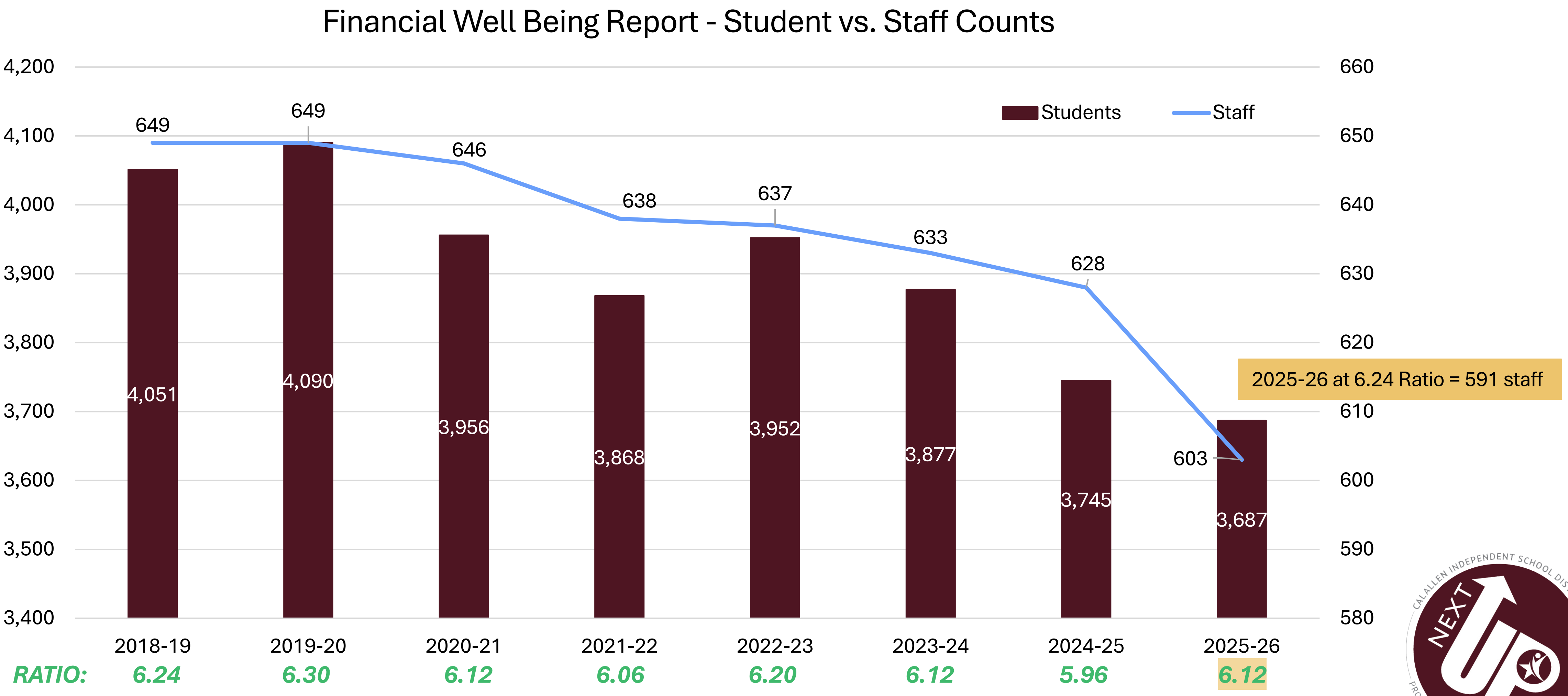
BUDGET FAQs

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

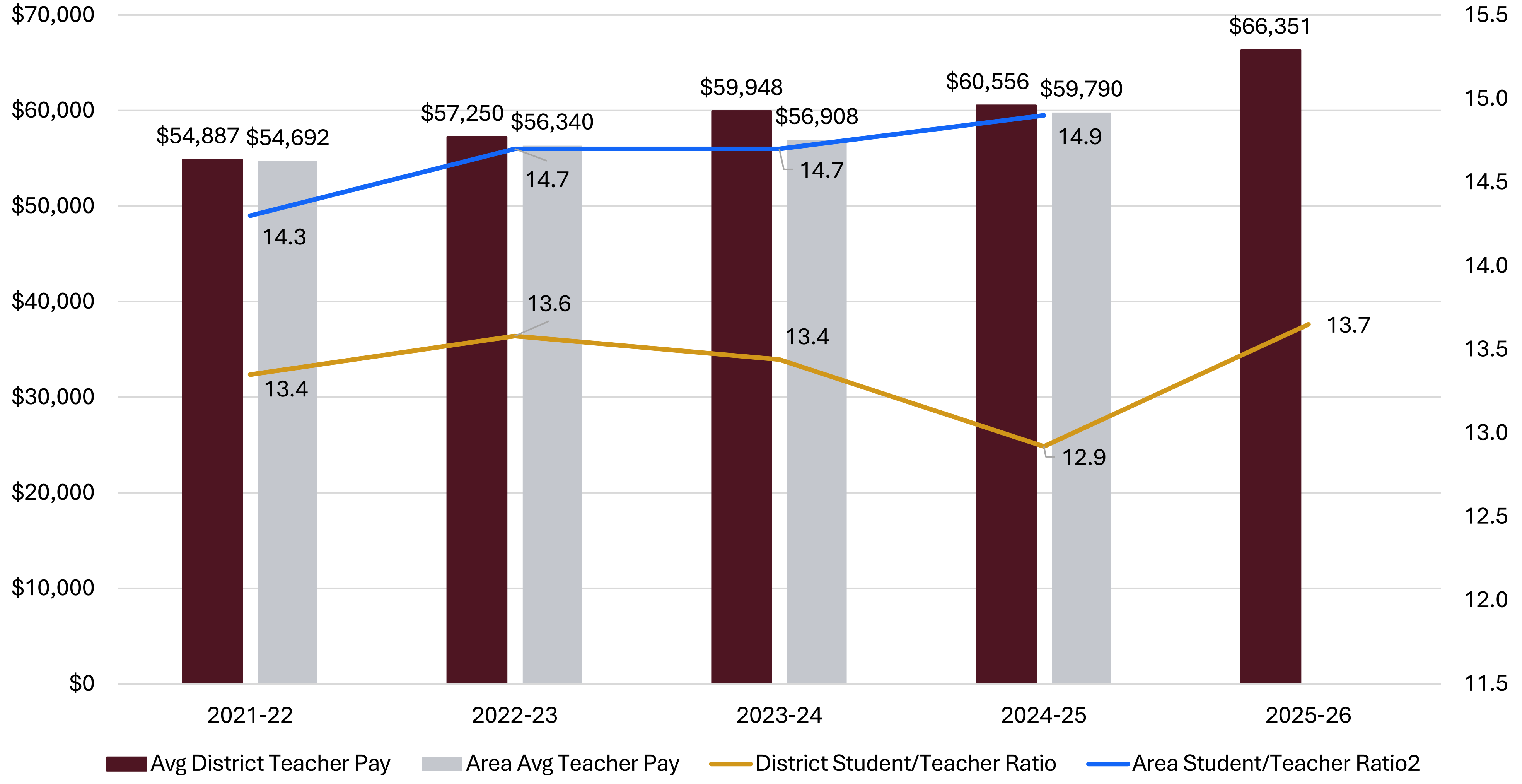
	Budget
Staffing Reductions Target: 30 Positions	$2,000,000
Staffing Reductions Achieved: 22.5 Positions	$1,265,994
Difference	**($734,006)**

- 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

2026-27 AND BEYOND



2026-27 AREA COMPARISONS



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
Total Budget Savings		**6.0**	**$302,000**	**$45,300**	**$347,300**

2026-27 FISCAL YEAR

Budget & Finance Update

CALALLEN INDEPENDENT SCHOOL DISTRICT
NEXT UP
PROMOTING EXCELLENCE • CREATING THE FUTURE

DISCLAIMERS

- Expenses presented assume the Board selects compensation Options A/B that balance the budget.

- Expenses presented account for a 10% Reduction in Property Insurance Premiums ($150,000 savings)

- Teacher Incentive Allotment will not be included until final budget. However, this will proportionately increase revenue & expense budgets.

BUDGET FACTORS

FACTORS WE CAN CONTROL

- Staffing Levels
- Compensation Levels
- Campus & Department Budgets
- Property Tax Rates & Bonds
- Special Allotments & Grants

FACTORS WE CANNOT CONTROL

- Enrollment & Attendance
- School Funding & Legislative Session
- Inflation
- Insurance Premiums
- Property Tax Values

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

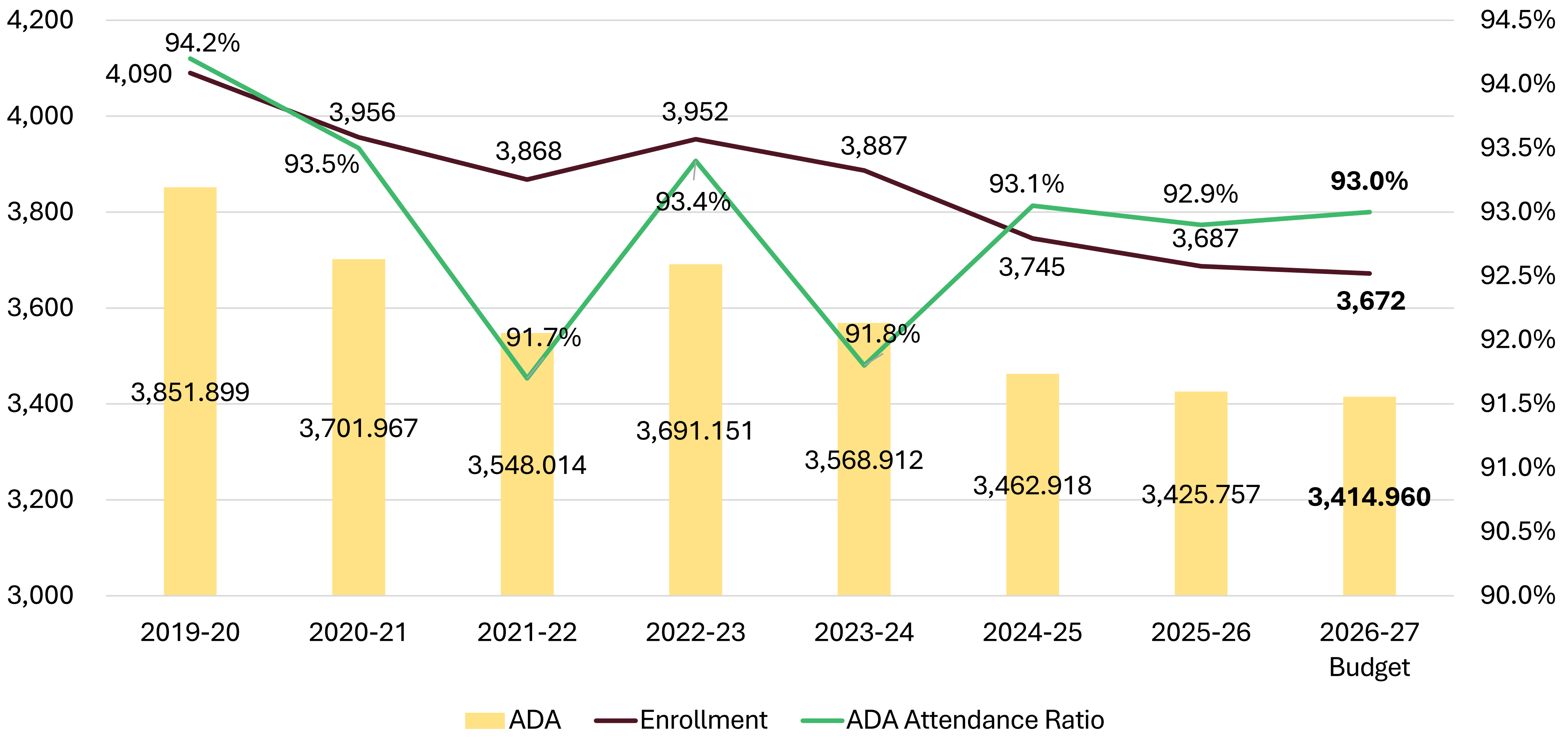
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
EE-2nd	914	931	930	926	912	906	923	943	959	974
3rd-5th	784	765	781	791	811	821	819	807	798	813
6th-8th	850	865	856	802	786	806	819	845	854	852
9th-12th	1,154	1,111	1,059	1,079	1,063	1,052	1,045	1,017	1,013	1,024
TOTAL:	3,702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

2025-26 Actual: 3,687

ADA & ENROLLMENT HISTORY

FISCAL YEAR	ENROLLMENT – OCTOBER SNAPSHOT	FINAL ADA	ADA ATTENDANCE RATIO
2019-20	4,090	3,851.899	94.2%
2020-21	3,956	~~3,701.967~~ 3,852.814 HH	93.6%
2021-22	3,868	~~3,548.014~~ 3,648.044 HH	91.7%
2022-23	3,952	3,690.834	93.4%
2023-24	3,887	3,568.912	91.8%
2024-25	3,745	3,484.902	93.1%
2025-26	3,687	3,425.757	92.9%
2026-27 Budget	**3,672**	**3,414,960**	**93.0%**

ADA, ATTENDANCE, & ENROLLMENT



GENERAL FUND – REVENUE

	2022-23 AUDIT FINAL	2023-24 AUDIT FINAL	2024-25 AUDIT FINAL	2025-26 YEAR END ESTIMATE	2026-27 BUDGET ESTIMATE
Property Taxes	$19,297,546	$14,922,156	$20,355,236	$19,600,000	$18,526,000
Other Local	$1,583,151	$1,476,140	$1,248,318	$1,173,00	$1,200,000
State Revenue	$18,234,020	$21,906,720	$18,273,199	$22,256,000	$23,150,000
TRS On-Behalf	$2,363,761	$2,420,011	$2,479,709	$2,529,000	$2,500,000
Federal Revenue	$492,781	$417,062	$459,625	$174,000	$200,000
Subtotal	**$41,971,258**	**$41,142,089**	**$42,816,087**	**$45,732,000**	**$45,576,000**
CH 313s	$2,060,227	$1,539,340	$707,879	$701,776	$700,000
Other	$0	$476,322	$0	$0	$0
Total	**$44,031,485**	**$43,157,752**	**$43,523,966**	**$46,433,776**	**$46,276,000**

Previous projection $45,851,776

GENERAL FUND – EXPENSES

	2022-23 AUDIT FINAL	2023-24 AUDIT FINAL	2024-25 AUDIT FINAL	2025-26 YEAR END ESTIMATE	2026-27 BUDGET ESTIMATE
Payroll	$35,546,708	$36,124,569	$36,128,527	$37,550,000	$37,333,000
Non-Payroll	$10,827,171	$9,218,505	$8,551,582	$9,110,000	$8,918,000
Subtotal	**$46,373,879**	**$45,343,073**	**$44,680,109**	**$46,660,000**	**$46,251,000**
Transfers Out	$696,319	$101,401	$10,733	$0	$0
Recapture	$0	$0	$99,581	$65,000	$25,000
Total Expenses	**$47,070,198**	**$45,444,474**	**$44,790,423**	**$46,725,000**	**$46,276,000**

Previous projection $46,285,000

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	80.7%	$37,333,000
Instruction & Support	7.3%	$3,365,000
Insurance & Utilities	6.2%	$2,890,000
Operations	4.9%	$2,283,000
Admin & Other	0.9%	$405,000

WHERE DOES THE BUDGET GO?

- The remaining **19.3% of budget ($8.9 M)** after payroll goes to:

Sorted by District Location

DISTRICT LOCATION	BUDGET
Athletics	$462,020
Campuses	$881,564
Central Office	$304,031
Curriculum	$384,018
Debt (Maint. Tax Notes)	$588,500
Insurance	$1,280,000
Maintenance	$794,674
Nursing	$22,122
Operations	$147,480
Security	$182,175
Special Education	$222,730
Special Programs	$119,856
Technology	$1,010,970
Transportation	$403,750
Utilities	$1,260,000
Other Districtwide Programs	$851,971

Sorted by Budget Amount

DISTRICT LOCATION	BUDGET
Nursing	$22,122
Special Programs	$119,856
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Maintenance	$794,674
Other Districtwide Programs	$851,971
Campuses	$881,564
Technology	$1,010,970
Utilities	$1,260,000
Insurance	$1,280,000

GENERAL FUND – FUND BALANCE

	2022-23 AUDIT FINAL	2023-24 AUDIT FINAL	2024-25 AUDIT FINAL	2025-26 YEAR END ESTIMATE	2026-27 BUDGET ESTIMATE
Total Revenue	$44,031,485	$43,157,752	$43,523,966	$46,433,776	$46,276,000
Total Expenses	($47,070,198)	($45,444,474)	($44,709,423)	($46,725,000)	($46,276,000)
Net Roll/Loss	**($3,038,713)**	**($2,286,722)**	**($1,266,457)**	**($291,224)**	**$0**
Beg Fund Balance	$24,075,178	$21,036,465	*$18,749,743*	*$17,483,285*	*$17,192,061*
End Fund Balance	**$21,036,465**	**$18,749,743**	**$17,483,285**	**$17,192,061**	**$17,192,061**

Previous projection
$17,050,061

GENERAL FUND – 5 YR PROJECTIONS

	2025-26 YEAR END ESTIMATE	2026-27 BUDGET ESTIMATE	2027-28 ESTIMATES	2028-29 ESTIMATES	2029-30 ESTIMATES
Total Revenue	$46,433,776	$46,276,000	$45,115,000	$45,150,000	*SOF Template*
Total Expenses	($46,725,000)	($46,276,000)	($46,960,000)	($47,650,000)	*Not Available*
Net Roll/Loss	**($291,224)**	**$0**	**($1,845,000)**	**($2,500,000)**	
Beg Fund Balance	*$17,483,285*	*$17,192,061*	*$17,192,061*	*$15,347,061*	
End Fund Balance	**$17,192,061**	**$17,192,061**	**$15,347,061**	**$12,847,061**	

Assumptions:
- No additional position reductions
- 2% Property Value growth
- PASA demographic study enrollment trends
- 1.5% Raises, and 1% Non-payroll expense inflation
- Recapture payments beginning in 2024-25

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 <u>three months</u> of the total annual operating expenditures***
- Calculations
  - Estimated Total Annual Operating Expenditures $46,725,000
  - Three Months of Total Annual Operating Expenditures $11,681,250
  - Estimated 2025-2026 Ending Funding Balance ***$17,192,061***

2026-27 COMPENSATION DISCUSSION

Salary Discussions

CALALLEN INDEPENDENT SCHOOL DISTRICT
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2025-26 AREA TEACHER PAY

DISTRICT	STARTING SALARY	5-YEAR SALARY	10-YEAR SALARY	15-YEAR SALARY	20-YEAR SALARY	HIGHEST SALARY	AVERAGE SALARY
Calallen ISD	**$54,385**	**$61,765**	**$64,265**	**$66,765**	**$69,265**	**$74,765**	**$65,358**
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
REG 2 MEDIAN	**$54,443**	**$62,244**	**$64,394**	**$66,762**	**$69,129**	**$74,127**	**$65,422**

2025-26 AREA ADMIN – AVG PAY

DISTRICT	SLP Asst.	Counselor – MS	Asst Principal – Elem/Inter	SLP	Counselor – HS	Asst Principal – HS	Principal – Elem/Inter
Calallen ISD	**$287.63**	**$343.67**	**$360.21**	**$388.20**	**$394.20**	**$419.84**	**$404.17**
Alice ISD	$272.69	$389.60	$357.05	$387.67	$386.32	$367.42	$393.88
Beeville ISD	$336.38	$334.75	$334.63	$329.18	$384.00	$326.48	$402.48
Flour Bluff ISD	-	-	$376.49	-	$377.68	$386.21	$456.25
Gregory-Portland ISD	$369.51	$420.68	$383.43	$433.27	$419.25	$423.10	$457.02
Robstown ISD	-	$330.37	$363.19	$288.29	$377.33	$305.13	$411.46
Sinton ISD	-	$367.19	$376.49	-	$375.30	$371.66	$414.09
Tuloso-Midway ISD	$347.70	$376.21	$364.34	$389.84	$361.45	$409.35	$443.18
REG 2 MEDIAN	**$329.57**	**$374.32**	**$364.34**	**$382.36**	**$378.64**	**$370.04**	**$414.93**

2025-26 AREA CLERICAL – AVG PAY

DISTRICT	Sped Aide	Inst. Aide	Attendance Secretary	Library Aide	Princ Secretary – Elem/Inter	Computer Technician	Admin Asst – Director
Calallen ISD	**$16.51**	**$17.44**	**$20.46**	**$21.06**	**$20.85**	**$25.61**	**$30.06**
Alice ISD	$17.48	$17.27	$18.87	$17.41	$21.46	$22.67	$23.93
Beeville ISD	$16.70	$15.90	$17.07	$16.17	$17.07	$23.76	$25.42
Flour Bluff ISD	$16.17	$16.32	$19.75	$18.47	$21.59	$22.88	$24.63
Gregory-Portland ISD	$18.93	$19.09	$21.19	$19.97	$23.63	$29.73	$29.88
Robstown ISD	$16.42	$15.96	$16.70	$17.58	$21.06	$24.96	$27.91
Sinton ISD	$14.76	$14.14	$14.95	$17.86	$21.50	$20.53	-
Tuloso-Midway ISD	$16.35	$16.63	$16.75	-	$20.80	$25.37	$28.18
REG 2 MEDIAN	**$15.98**	**$15.93**	**$17.37**	**$17.41**	**$21.06**	**$23.08**	**$27.76**

2025-26 AREA AUXILIARY – AVG PAY

DISTRICT	Custodian	Child Nutrition Worker	Grounds	General Maint.	Police Officer	Bus Driver
Calallen ISD	**$14.30**	**$16.77**	**$18.82**	**$21.18**	**$33.15**	**$21.80**
Alice ISD	$14.00	$14.57	$15.78	-	-	$20.60
Beeville ISD	$15.38	$14.33	$17.20	$18.12	$31.33	$21.11
Flour Bluff ISD	$14.77	$14.42	$15.81	$21.12	$29.51	$23.69
Gregory-Portland ISD	$18.00	$17.09	$19.63	$21.08	-	$29.50
Robstown ISD	$14.81	$12.46	$14.94	$19.68	$32.77	$23.86
Sinton ISD	$13.39	$13.76	$13.02	$21.63	-	$25.00
Tuloso-Midway ISD	$14.40	-	$14.57	$23.27	-	$22.79
REG 2 MEDIAN	**$14.74**	**$14.94**	**$15.36**	**$19.68**	**$31.33**	**$22.26**

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
2025-26	**Avg. of 12.5%**	**$54,385**	**HB2 $3k, $4k, $8k**	**2.5% of midpoint**	**Updated TASB Pay Plans, Equity Adjustments**	**$375 Per month**

2026-27 SALARY STRATEGIES

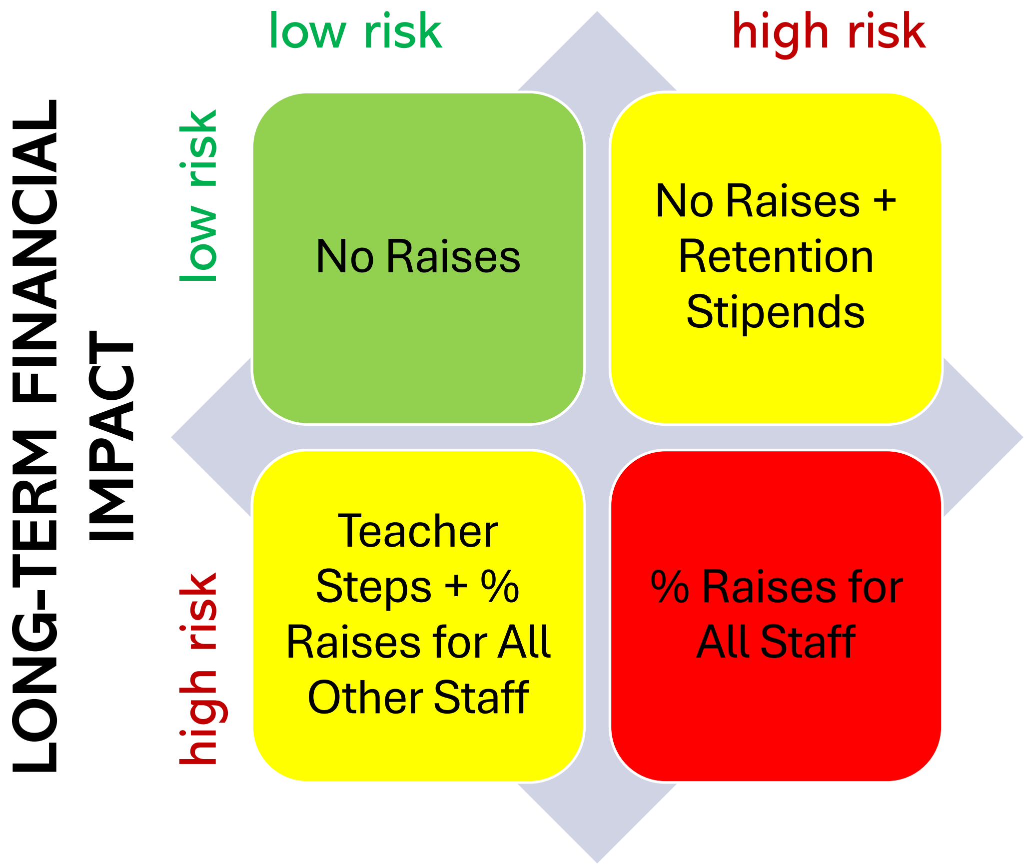
TEACHERS

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

FY 25-26 BUDGET



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

TASB HR SERVICES

2026-27 SALARY STRATEGIES

- **TEACHER RETENTION ALLOTMENT REQUIREMENT**

2024-25		2025-26				2026-27		
Exp	S		TRA	Adj	Salary	Exp	TRA	Salary
						0		$50,500
		0	$0		$51,000	1		$51,000
0	$50,000	1	$0	$1,250	$51,250	2		$51,250
1	$50,500	2	$0	$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

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 RETENTION ALLOTMENT REQUIREMENT
- CALALLEN ISD

2025-2026			2026-2027		
EXP	TRA	LOCAL	EXP	TRA	LOCAL
			0	$0	$0
0	$0	$0	1	$0	$0
1	$0	$3,000	2	$0	$0
2	$0	$3,000	3	$1,000	$0
3	$4,000	$0	4	$0	$0
4	$4,000	$0	5	$4,000	$0
5	$8,000	$0	6	$0	$0
6	$8,000	$0	7	$0	$0

Total Required TRA = $4,000

Total Required TRA = $8,000

2026-27 SALARY STRATEGIES

- OPTION A. BALANCED BUDGET
- OPTION B. BALANCED BUDGET
- OPTION C. SPEND FUND BALANCE

2026-27 SALARY OPTION A

- **TEACHERS**
  - **Freezing Teacher Pay**

Freezing Teacher Pay – Required TRA

2024-25		2025-26				2026-27		
Exp	Sa	Exp	TRA	Adj	Salary	Exp	TRA	Salary
						0		$50,500
		0	$0		$51,000	1		$51,000
0	$50,000	1	$0	$1,250	$51,250	2		$51,250
1	$50,500	2	$0	$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 OPTION A

- TEACHERS
  - **Freezing Teacher Pay**
  - Decreases Starting Teacher Pay
  - HB2 Required TRA Raises $1,000/$4,000

- ESTIMATED COST TO THE DISTRICT $0

Option A - Freeze Teacher Pay

Years of Experience	25-26 New Hire Salary	26-27 New Hire Salary
0 - Uncertified		$53,615
0 - Certified	$54,385	$54,000
1	$54,885	$54,385
2	$55,385	$54,885
3	$56,765	$56,385
4	$57,265	$56,765
5	$61,765	$61,265
6	$62,265	$61,765
7	$62,765	$62,265
8	$63,265	$62,765
9	$63,765	$63,265
10	$64,265	$63,765

Step 2 Teacher = $1,000 Raise

Step 4 Teacher = $4,000 Raise

Other Teachers = $0 Raise

2026-27 SALARY OPTION A

- **ALL OTHER POSITIONS**
  - **1.0%** of Mid-Point Raise
  - Administrative Professional, Clerical Paraprofessional, & Auxiliary
  - No changes to TASB Pay Scales

- **ESTIMATED COST TO THE DISTRICT $150,000**

2026-27 SALARY OPTION B

- **TEACHERS**
  - **<u>Freezing</u> Teacher Pay**
  - Decreases Starting Teacher Pay
  - HB2 Required TRA Raises $1,000/$4,000

- **TEACHER ONE-TIME STIPENDS**
  - **<u>$500 per Teacher</u>**
  - Paid December 15, 2026, Not TRS Eligible

- **ESTIMATED COST TO THE DISTRICT $140,000**

Option B - Freeze Teacher Pay

Years of Experience	25-26 New Hire Salary	26-27 New Hire Salary
0 - Uncertified		$53,615
0 - Certified	$54,385	$54,000
1	$54,885	$54,385
2	$55,385	$54,885
3	$56,765	$56,385
4	$57,265	$56,765
5	$61,765	$61,265
6	$62,265	$61,765
7	$62,765	$62,265
8	$63,265	$62,765
9	$63,765	$63,265
10	$64,265	$63,765

Step 2 Teacher = $1,000 Raise
Step 4 Teacher = $4,000 Raise
Other Teachers = $0 Raise

2026-27 SALARY OPTION B

- **ALL OTHER POSITIONS**
  - **1.5%** of Mid-Point Raise
  - Administrative Professional, Clerical Paraprofessional, & Auxiliary
  - No changes to TASB Pay Scales

- **ESTIMATED COST TO THE DISTRICT $225,000**

2026-27 SALARY OPTION B

- **BUDGET CUTS**
  - **5.0%** Campus and Department Budget Cuts will be used to offset the increase in compensation

- **ESTIMATED SAVINGS TO THE DISTRICT ($250,000)**

2026-27 SALARY OPTION B

- Campuses & Departments Budgets Total $4,935,390
  - 5% Budget Cuts = $250,000 savings

DISTRICT LOCATION	BUDGET
Nursing	$22,122
Special Programs	$119,856
Operations	$147,480
Security	$182,175
Special Education	$222,730
Central Office	$304,031
Curriculum	$384,018
Transportation	$403,750
Athletics	$462,020
Debt (Maint. Tax Notes)	$588,500
Maintenance	$794,674
Campuses	$881,564
Other Districtwide Programs	$851,971
Technology	$1,010,970
Utilities	$1,260,000
Insurance	$1,280,000

2026-27 SALARY OPTION C

- **TEACHERS**
  - **1.0% or $675 Raise** per Teacher
  - Increase starting teacher salary to $54,560
  - HB2 TRA $1,000/$4,000 Raises

- **ESTIMATED COST TO THE DISTRICT $265,0000**

Option C - 1.0% Raise

Years of Experience	25-26 New Hire Salary	26-27 New Hire Salary
0 - Uncertified		$54,060
0 - Certified	$54,385	$54,560
1	$54,885	$55,060
2	$55,385	$55,560
3	$56,765	$56,385
4	$57,265	$57,440
5	$61,765	$61,265
6	$62,265	$62,440
7	$62,765	$62,940
8	$63,265	$63,440
9	$63,765	$63,940
10	$64,265	$64,440

Step 2 Teacher = $1,000 Raise
Step 4 Teacher = $4,000 Raise
Other Teachers = $675 Raise

2026-27 SALARY OPTION C

- **ALL OTHER POSITIONS OPTION #2**
  - **2.0%** of Mid-Point Raise
  - Administrative Professional, Clerical Paraprofessional, & Auxiliary
  - No changes to TASB Pay Scales

- **ESTIMATED COST TO THE DISTRICT $300,000**

2026-27 SALARY OPTION C

- **BUDGET CUTS**
  - **5.0%** Campus and Department Budget Cuts will be used to partially offset the increase in compensation

- **ESTIMATED SAVINGS TO THE DISTRICT $250,000**

- **NET TOTAL CHANGE TO FUND BALANCE ($200,000)**

2026-27 SALARY OPTION C

- **OTHER RAISE PERCENTAGES FOR OPTION C**
  - BASELINE NET TOTAL CHANGE TO FUND BALANCE **($200,000)**

TEACHERS			ALL OTHER POSITIONS		
RAISE	**TOTAL AMOUNT**	**ADDITIONAL IMPACT TO FUND BALANCE**	**RAISE**	**TOTAL AMOUNT**	**ADDITIONAL IMPACT TO FUND BALANCE**
1.0% ($675)	$265,000		2.0% Of Midpoint	$300,000	
1.5% ($1,000)	$350,000	**+($85,000)**	2.5% Of Midpoint	$375,000	**+($75,000)**
2.0% ($1,335)	$445,000	**+($180,000)**	3.0% Of Midpoint	$450,000	**+($150,000)**
2.5% ($1,670)	$535,000	**+($270,000)**	3.5% Of Midpoint	$525,000	**+($225,000)**
3.0% ($2,000)	$625,000	**+($360,000)**	4.0% Of Midpoint	$600,000	**+($300,000)**

COMPENSATION SUMMARY

	COMPENSATION SUMMARY	TEACHER INCREASES	ALL OTHER EMPLOYEE INCREASES	TOTAL INCREASES	IMPACT TO FUND BALANCE
OPTION A	Teacher: **Freeze** Pay All Others: **1.0%** of Midpoint One-Time Stipends: **None** Budget Cuts: **None**	$0	$150,000	**$150,000**	**$0**
OPTION B	Teacher: **Freeze** Pay All Others: **1.5%** of Midpoint *One- Time Stipends: **$500** Teachers Only Budget Cuts: **5%**	$150,000*	$225,000	**$375,000**	**$0**
OPTION C	Teacher: **1.0%** or $675 All Others: **2.0%** of Midpoint One-Time Stipends: **None** Budget Cuts: **5%**	$265,000	$300,000	**$565,000**	**($200,000)**

QUESTIONS, COMMENTS, CONCERNS?

CALALLEN INDEPENDENT SCHOOL DISTRICT
NEXT UP
PROMOTING EXCELLENCE • CREATING THE FUTURE

MOTION LANGUAGE

- **OPTION A – BALANCED BUDGET**
  - I move to approve the OPTION A compensation increases as presented. The approved compensation increases include freezing teacher pay and providing 1.0% raises for all non-Teacher positions calculated based on midpoint of the designated pay plans. The District reserves the right to adjust compensation for the 2026-27 fiscal year in response to legislative changes or increases in school funding.
- **OPTION B – BALANCED BUDGET**
  - I move to approve the OPTION B compensation increases as presented. The approved compensation increases include freezing teacher pay, paying a $500 one-time non-TRS eligible stipend to all teachers, and providing 1.5% raises for all non-Teacher positions calculated based on midpoint of the designated pay plans. These compensation increases will be offset by 5.0% campus and department budget cuts. The District reserves the right to adjust compensation for the 2026-27 fiscal year in response to legislative changes or increases in school funding.

	COMPENSATION SUMMARY	TEACHER INCREASES	ALL OTHER EMPLOYEE INCREASES	TOTAL INCREASES	IMPACT TO FUND BALANCE
OPTION A	Teacher: **Freeze** Pay All Others: **1.0%** of Midpoint One-Time Stipends: **None** Budget Cuts: **None**	$0	$150,000	**$150,000**	**$0**
OPTION B	Teacher: **Freeze** Pay All Others: **1.5%** of Midpoint *One- Time Stipends: **$500** Teachers Only Budget Cuts: **5%**	$140,000*	$225,000	**$365,000**	**$0**

MOTION LANGUAGE

- **OPTION C – SPEND FUND BALANCE**
  - I move to approve the OPTION C compensation increases as presented. The approved compensation increases include providing ___% teacher raises and ___% raises for all non-Teacher positions calculated based on midpoint of the designated pay plans. These compensation increases will be partially offset by 5.0% campus and department budget cuts with the remaining portion being a planned use of fund balance. The District reserves the right to adjust compensation for the 2026-27 fiscal year in response to legislative changes or increases in school funding.

	COMPENSATION SUMMARY	TEACHER INCREASES	ALL OTHER EMPLOYEE INCREASES	TOTAL INCREASES	IMPACT TO FUND BALANCE
OPTION C	Teacher: **1.0%** or $675 All Others: **2.0%** of Midpoint One-Time Stipends: **None** Budget Cuts: **5%**	$265,000	$300,000	**$565,000**	**($200,000)**

TEACHERS			ALL OTHER POSITIONS		
RAISE	TOTAL AMOUNT	ADDITIONAL IMPACT TO FUND BALANCE	RAISE	TOTAL AMOUNT	ADDITIONAL IMPACT TO FUND BALANCE
1.0% ($675)	$265,000		2.0% Of Midpoint	$300,000	
1.5% ($1,000)	$350,000	**($85,000)**	2.5% Of Midpoint	$375,000	**($75,000)**
2.0% ($1,335)	$445,000	**($180,000)**	3.0% Of Midpoint	$450,000	**($150,000)**
2.5% ($1,670)	$535,000	**($270,000)**	3.5% Of Midpoint	$525,000	**($225,000)**
3.0% ($2,000)	$625,000	**($360,000)**	4.0% Of Midpoint	$600,000	**($300,000)**