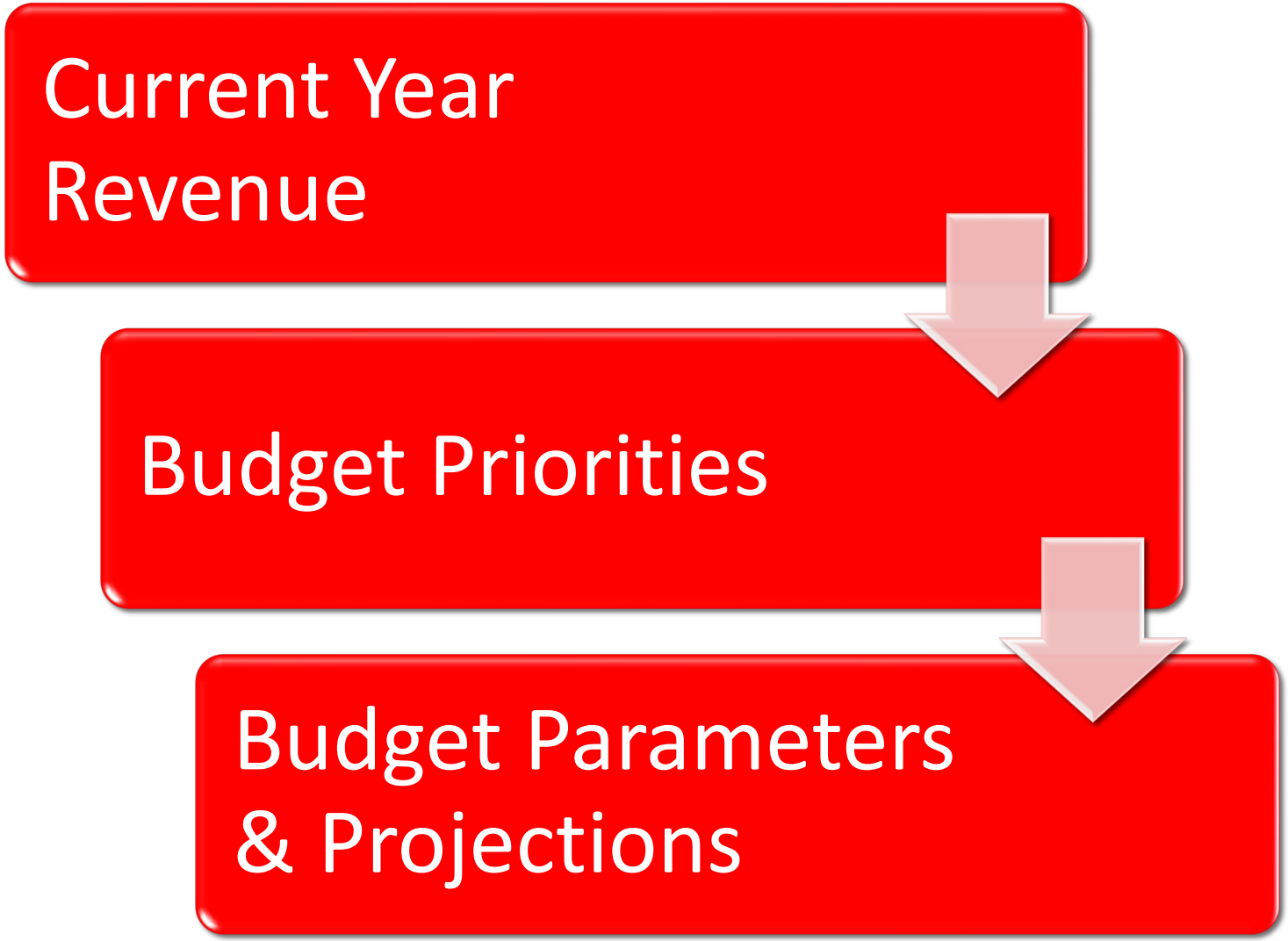
Budget Workshop II

HUFFMAN
INDEPENDENT SCHOOL DISTRICT

March 17, 2025


Current Year Revenue
Budget Priorities
Budget Parameters & Projections

Agenda

Revenue Projections

CURRENT YEAR 2024-2025

2024-2025 Revenue: Local

General Fund

Description	Amended	Projected	Change
Local Property Taxes	12,314,875	12,317,259	2,384
Interest Earnings	78,000	201,535	123,535
Athletic Activities	88,000	96,922	8,922
PreSchool Tuition	35,000	24,618	(10,382)
Facilities Rentals	10,000	6,898	(3,102)
Insurance Recovery	-	2,818	2,818
Miscellaneous	95,152	74,127	(21,025)
Total Local Revenue	12,621,027	12,724,178	103,151

2024-2025 Revenue: State

General Fund

Description	Amended	Projected	Change
State Aid - FSP & ASF	22,760,195	22,355,609	(404,586)
TRS on-Behalf	1,800,000	1,800,000	-
Texas Emissions Grant	115,058	115,058	-
Total State Revenue	24,675,253	24,270,667	(404,586)

2024-2025 Revenue: Federal

General Fund

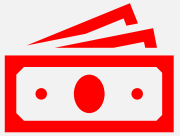
Description	Amended	Projected	Change
e-Rate	200,000	44,809	(155,191)
Indirect Costs	99,970	192,114	92,144
School Health and Related Services (SHARS)	200,000	85,000	(115,000)
Medicaid Administrative Claiming (MAC)	10,000	10,083	83
FEMA Reimbursement	327,171	1,016,837	689,666
JROTC Program	65,000	80,278	15,278
Total Federal Revenue	902,141	1,429,121	526,980

2024-2025 Revenue: Summary

General Fund

Description	Amended	Projected	Change
Local Property Taxes	12,314,875	12,317,259	2,384
Local - Other	306,152	406,919	100,767
State Aid	22,760,195	22,355,609	(404,586)
State - Other	1,915,058	1,915,058	-
Federal	902,141	1,429,121	526,980
Total Summary	38,198,421	38,423,966	225,545

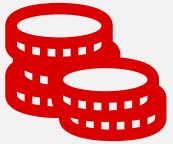
Budget Priorities



Competitive Compensation



Balance the Budget

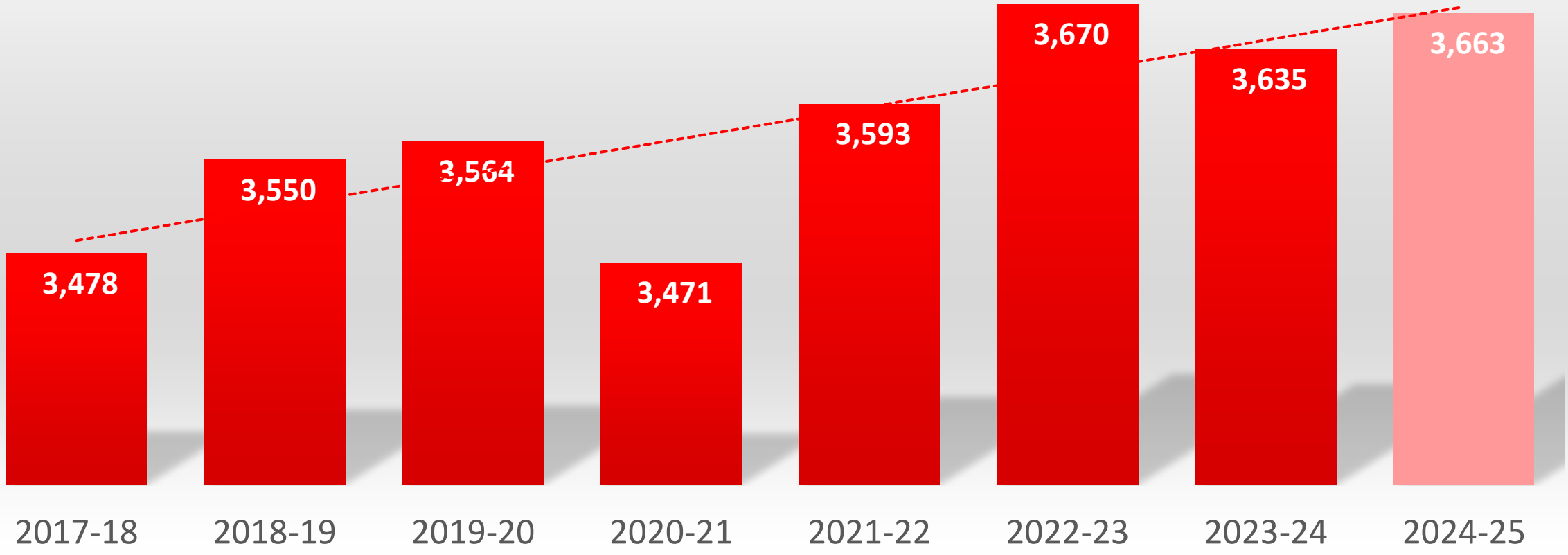


Protect Fund Balance

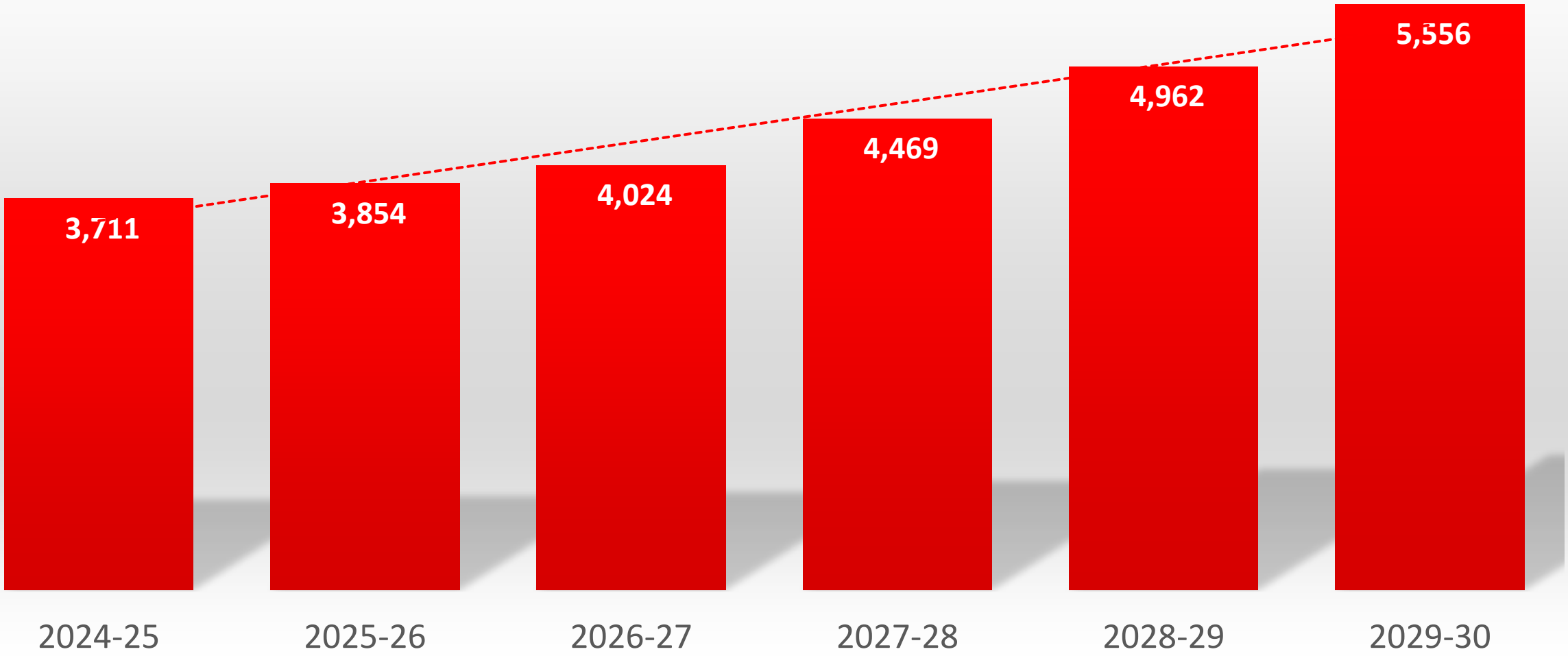
Revenue Parameters

NEXT YEAR 2025-2026

Year End Enrollment



PASA 2024 - Low Growth Projection



Other Revenue Considerations

- Local Revenue - Property Taxes
  - HCAD Preliminary Values are due by the end of April 2025
  - Disaster penny ($182k local, $435k state)
  - Residential development ongoing
    - As local tax revenue increases, state revenue decreases
  - Projected local property value growth will create trigger additional tax rate compression
- State Revenue
  - Legislation Pending
  - Texas Emissions Grant
- Federal Revenue
  - e-Rate
  - SHARS
  - FEMA

Revenue Projections

2024-2025 PROJECTED COMPARISON TO

2025-2026 PRELIMINARY

Preliminary Revenue: Local

General Fund

Description	2024-2025 Projected	2025-2026 Anticipated	Change from 2024-2025
Local Property Taxes	12,317,259	12,602,172	284,913
Interest Earnings	201,535	150,000	(51,535)
Athletic Activities	96,922	95,000	(1,922)
PreSchool Tuition	24,618	27,800	3,182
Facilities Rentals	6,898	7,000	102
Insurance Recovery	2,818	3,000	182
Miscellaneous	74,127	74,200	73
Total Local Revenue	12,724,178	12,959,172	234,994

Preliminary Revenue: State
General Fund

Description	2024-2025 Projected	2025-2026 Anticipated	Change from 2024-2025
State Aid - FSP & ASF	22,355,609	22,624,864	269,255
TRS on-Behalf	1,800,000	1,800,000	-
Texas Emissions Grant	115,058	-	(115,058)
Total State Revenue	24,270,667	24,424,864	154,197

Preliminary Revenue: Federal
General Fund

Description	2024-2025 Projected	2025-2026 Anticipated	Change from 2024-2025
e-Rate	44,809	25,000	(19,809)
Indirect Costs	192,114	190,000	(2,114)
School Health and Related Services (SHARS)	85,000	100,000	15,000
Medicaid Administrative Claiming (MAC)	10,083	10,000	(83)
FEMA Reimbursement	1,016,837	100,000	(916,837)
JROTC Program	80,278	82,400	2,122
Total Federal Revenue	1,429,121	507,400	(921,721)

Preliminary Revenue: Summary

General Fund

Description	2024-2025 Projected	2025-2026 Anticipated	Change from 2024-2025
Local Property Taxes	12,317,259	12,602,172	284,913
Local - Other	406,919	357,000	(49,919)
State Aid	22,355,609	22,624,864	269,255
State - Other	1,915,058	1,800,000	(115,058)
Federal	1,429,121	507,400	(921,721)
Total Summary	38,423,966	37,891,436	(532,530)



Questions