HUFFMAN
INDEPENDENT SCHOOL DISTRICT

Budget Workshop III

April 28, 2025

FY 2025-2026

Budget & Tax Rate Adoption Timeline



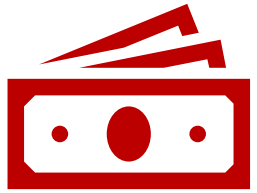
- Board budget workshop #3 4/28
  - Compensation
  - Staffing
  - Enrollment
  - ADA
  - Property Taxes
- Preliminary Values 4/30

- Board budget workshop #4 5/19
  - Preliminary certified values
  - Preliminary General Fund Budget
  - Preliminary Debt Service Budget
  - Child Nutrition Budget

- Last day of Legislative Session 6/2
- Notice of public hearing 6/13 tentative
- Public Hearing 6/23 tentative
- Budget Adoption 6/23 tentative

- Tax Rate Adoption

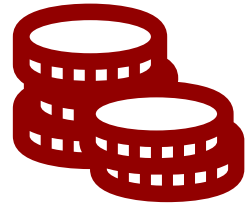
Budget Priorities



Competitive Compensation



Balance the Budget



Protect Fund Balance

Staff & Compensation

Annual Increases since 2012-2013

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 stpend
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 workdays
2025-2026				

TASB Pay System Maintenance

- Analyze competitive pay positions of key benchmark jobs in the local job market
- Adjust pay ranges to maintain a competitive position in the market
- Calculate cost estimates to meet the District’s budget specifications
- Results are due June 2025

Legislation & Salary Increases

- HB 3 passed the 86th Legislature, 2019

✓ Mandates increases to certain staff

- Use at least 30% of increase from basic allotment increase to full time employees other than administrators
- Applies each time an increase is made to the basic allotment

✓ Differentiated compensation for classroom teachers with more than 5 years of experience

- 75% of this to increase compensation to classroom teachers and full-time librarians, school counselors, and school nurses
- Prioritizing classroom teachers with more than 5 years of experience

Salary Provisions in Pending Legislation

- HB 2, pending, 89th Legislature, 2025
  - ✓ Pending in Senate Education K-16 Committee (4/23)
  - ✓ Increased Basic Allotment
  - ✓ Automatic biennial adjustment to keep pace with inflation
  - ✓ Use at least 40% of increase from basic allotment increase to full time employees other than administrators
  - ✓ Differential compensation for classroom teachers with more than 5 and 10 years of experience

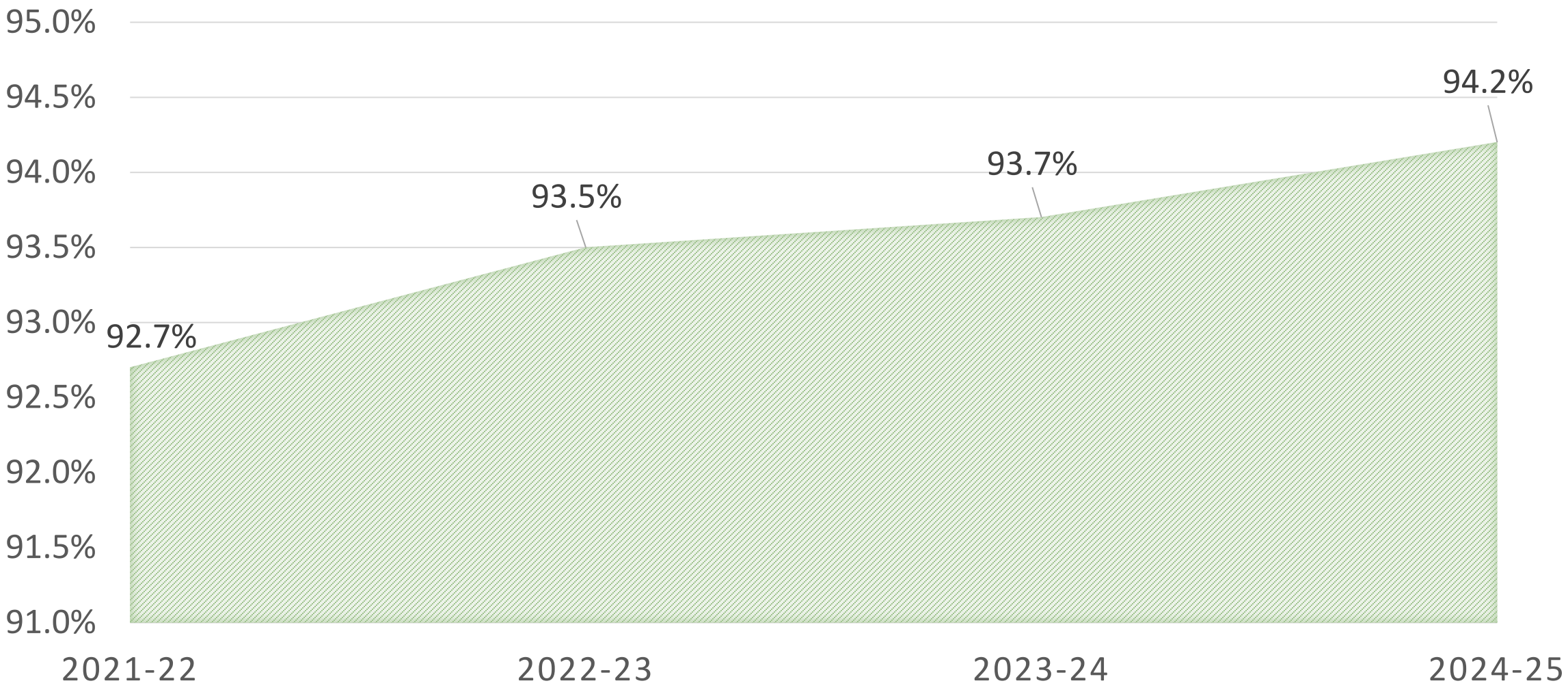
- SB 26, pending, 89th Legislature, 2025
  - ✓ Pending in House Public Education Committee (4/9)
  - ✓ Does not increase basic allotment
  - ✓ 5,000 students or less
    - $5k - teacher 3 to < 5 years
    - $10k - teacher => 5 years
    - No provision for teachers with < 3 years
    - No provision for other staff
  - ✓ Increase in TIA funding

Staffing Requests

- ❑ Special Services
  - Instructional Teachers (5)
  - Instructional Paraprofessionals (5)
  - Speech Language Pathologist (0.5)
  - ARD Facilitator
- ❑ FRE - 5th Grade Bilingual Teacher
- ❑ HHS Digital Media Teacher
- ❑ Computer Science (0.5)

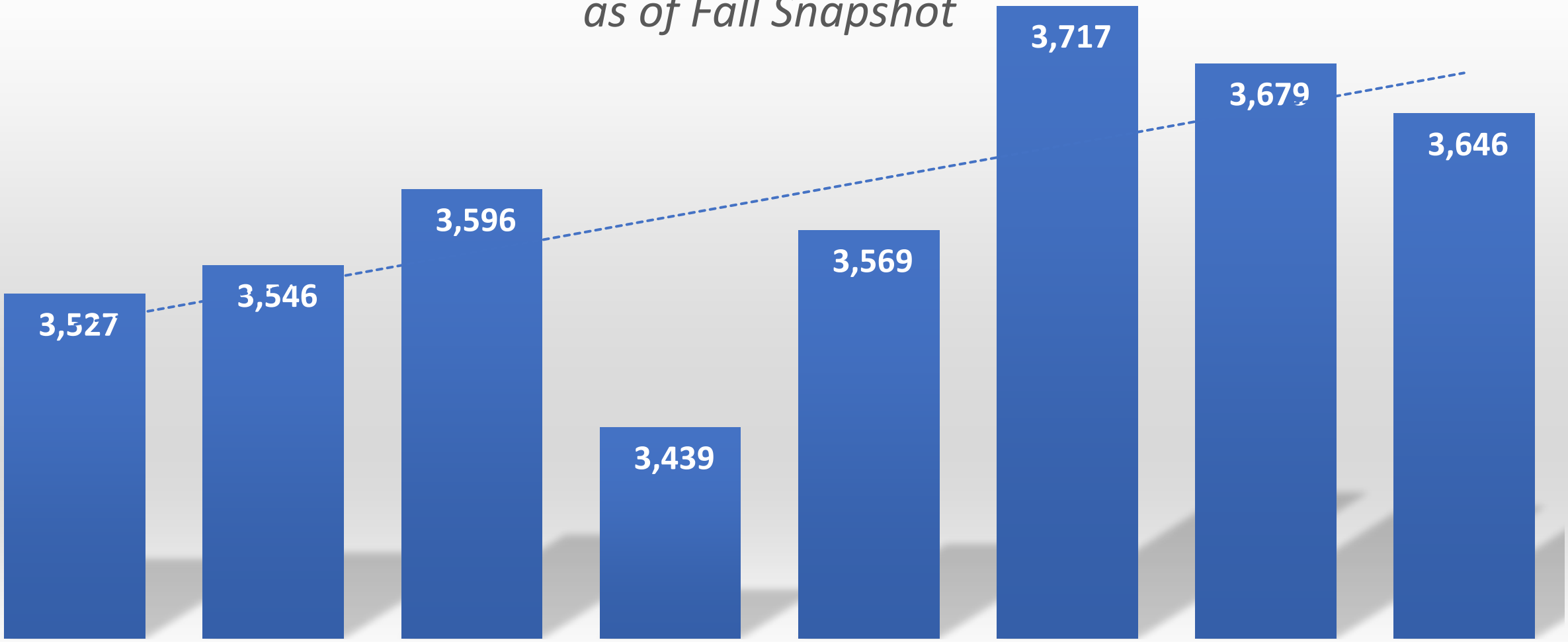
Enrollment & ADA

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%
94.2%
2021-22
2022-23
2023-24
2024-25

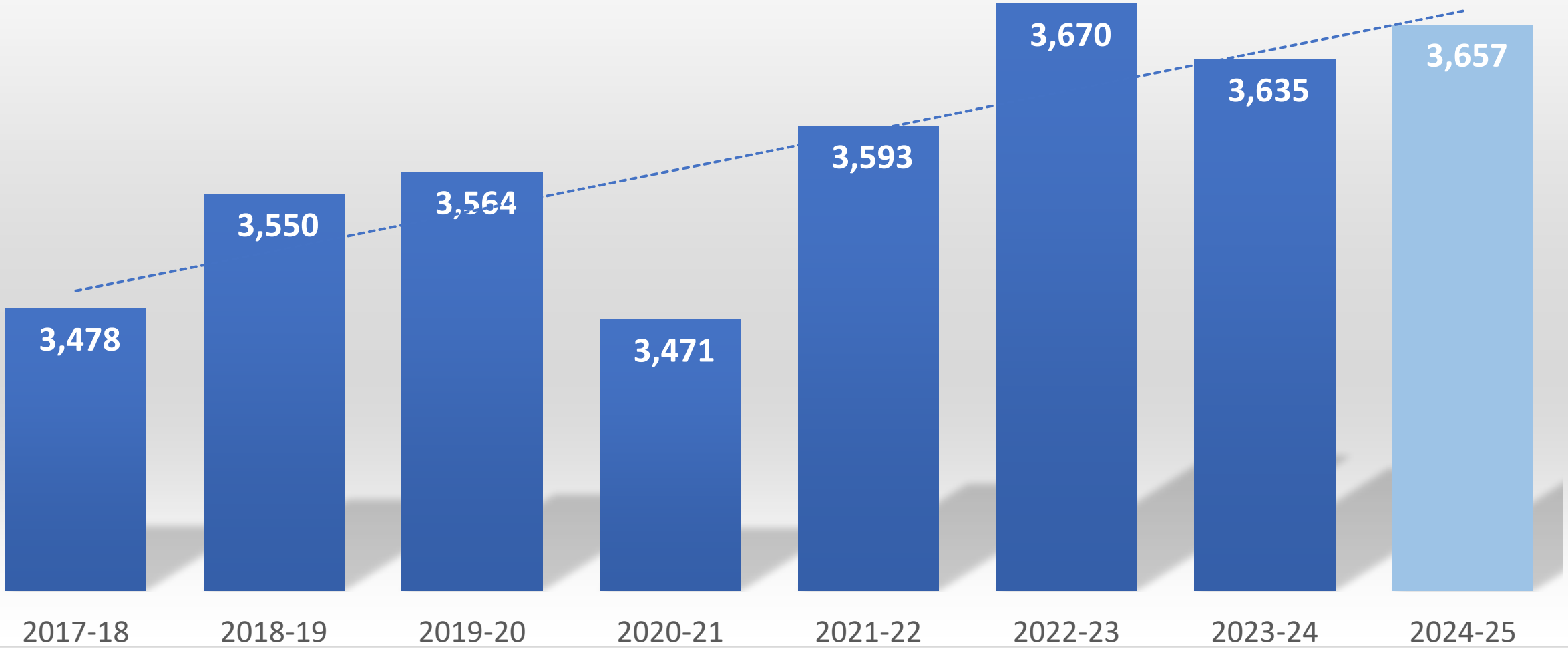
Enrollment

as of Fall Snapshot



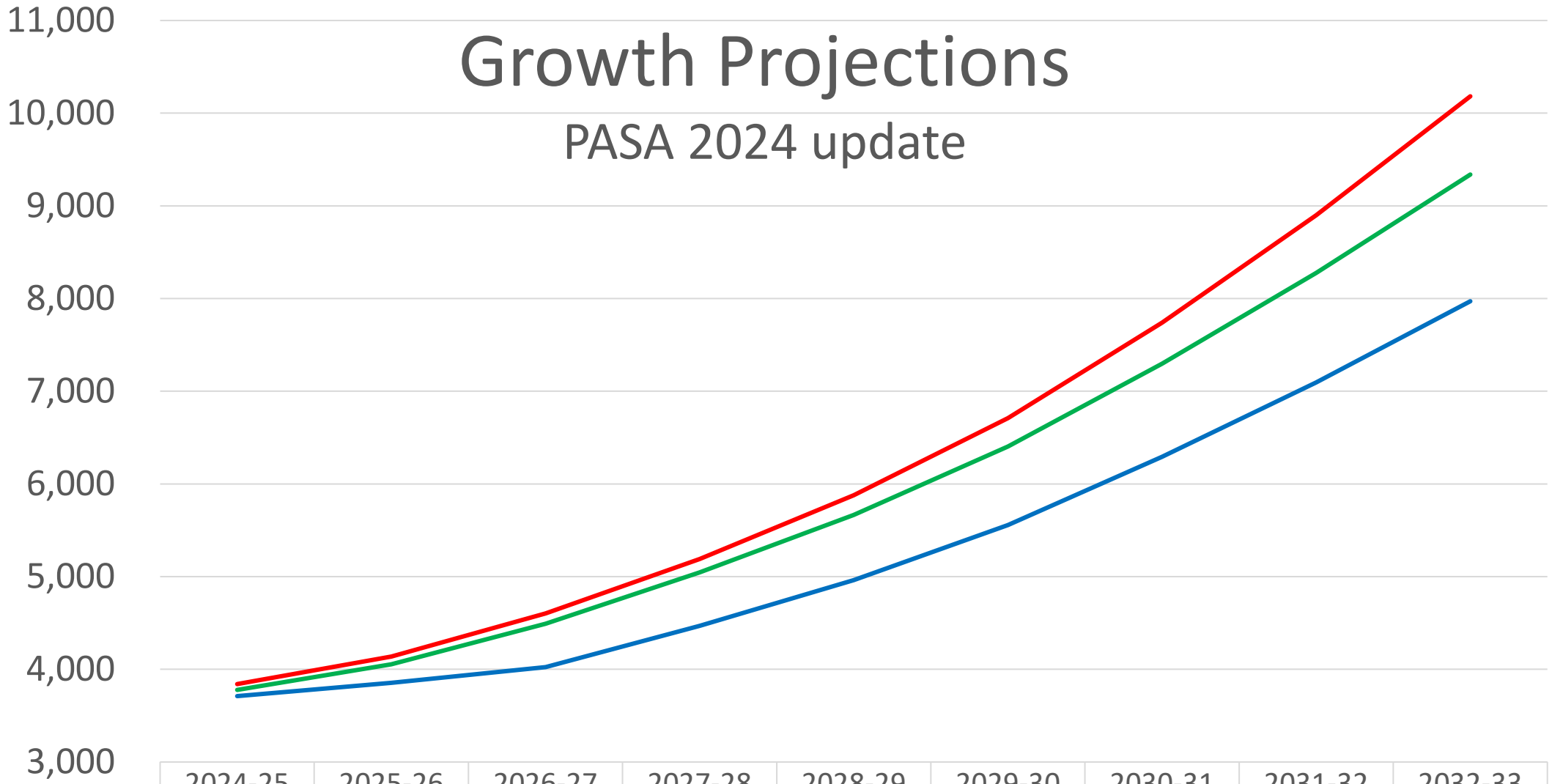
Enrollment

as of Year-End



Growth Projections

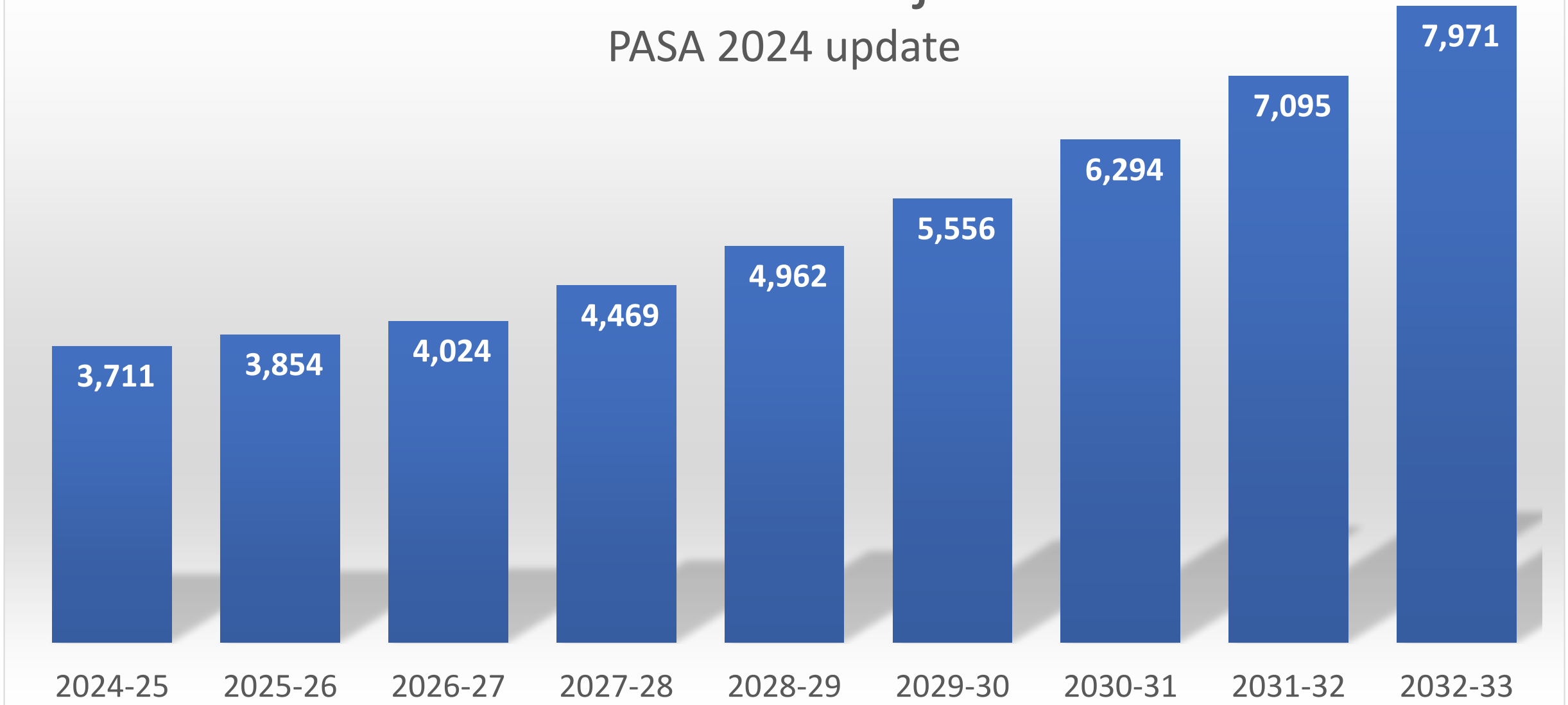
PASA 2024 update



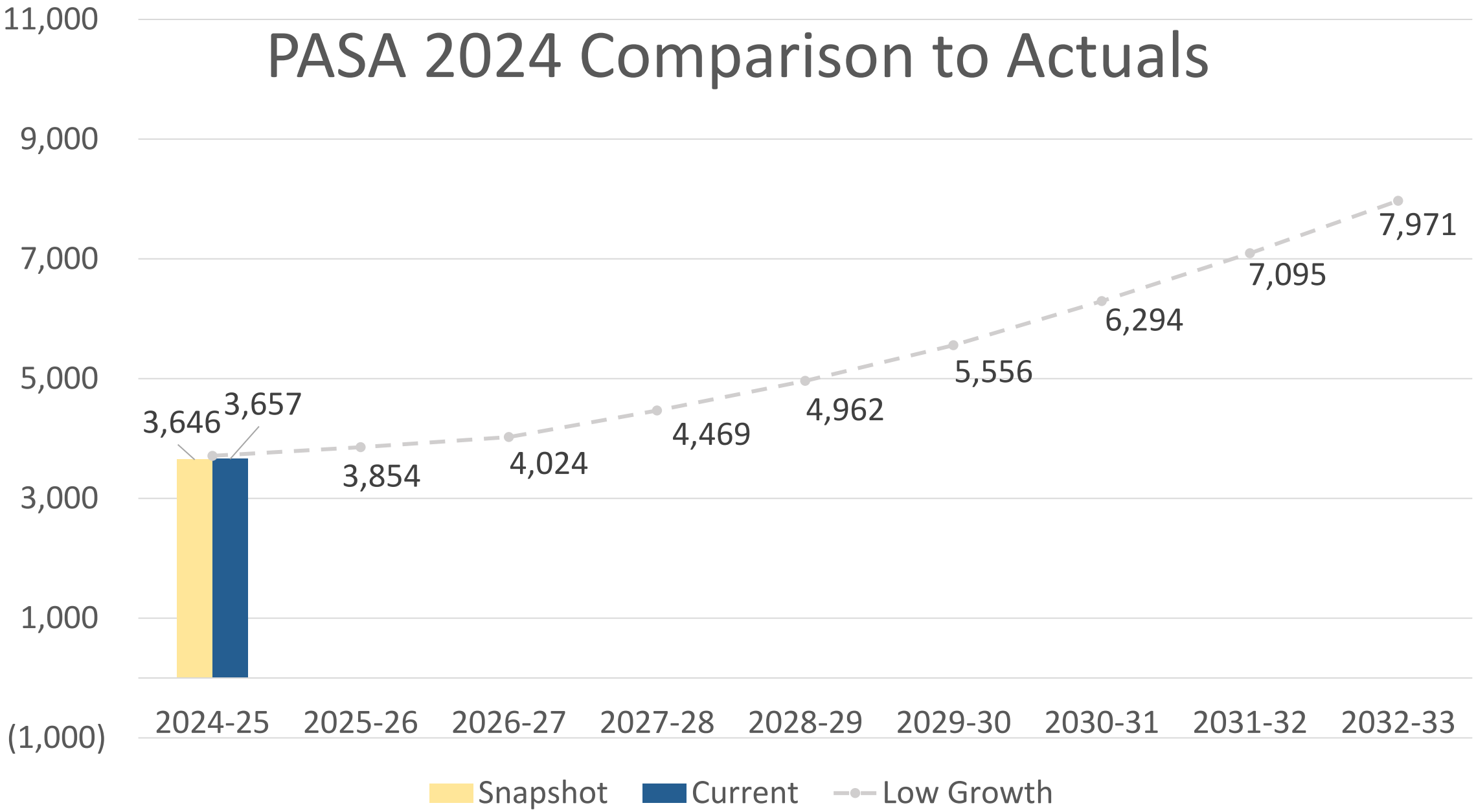
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Low	3,711	3,854	4,024	4,469	4,962	5,556	6,294	7,095	7,971
Moderate	3,778	4,053	4,492	5,045	5,666	6,403	7,298	8,277	9,338
High	3,841	4,138	4,602	5,191	5,877	6,710	7,740	8,898	10,182

Low Growth Projection

PASA 2024 update



PASA 2024 Comparison to Actuals



Decision Point

How many additional students, if any, to build into our 2025-2026 budget?

Current Legislation: $6,160 per ADA

Every 50 students = ~ $308,000

**** HB2 (pending as of 4/23): $6,555 per ADA ****

Every 50 students = ~ $327,750

Property Taxes

Local
Property Tax

State Aid
FSP & ASF

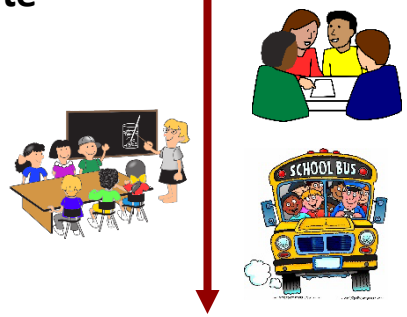
State Aid
ASAHE





Maintenance & Operations (M&O) Tax Rate

Interest & Sinking (I&S) Tax Rate







<u>Daily District Operations</u>
Salaries & Benefits, Classroom Supplies, Utilities, Transportation, Maintenance, Custodial, etc.

<u>To repay Bonds for voter-approved projects</u>
Facilities Construction & Renovation

Local
Property Tax



State Aid
FSP & ASF



State Aid
ASAHE



General Fund

Maintenance & Operations (M&O) Taxes







Interest & Sinking (I&S) Taxes

Debt Service Fund







Daily District Operations
Salaries & Benefits, Classroom Supplies, Utilities, Transportation, Maintenance, Custodial, etc.

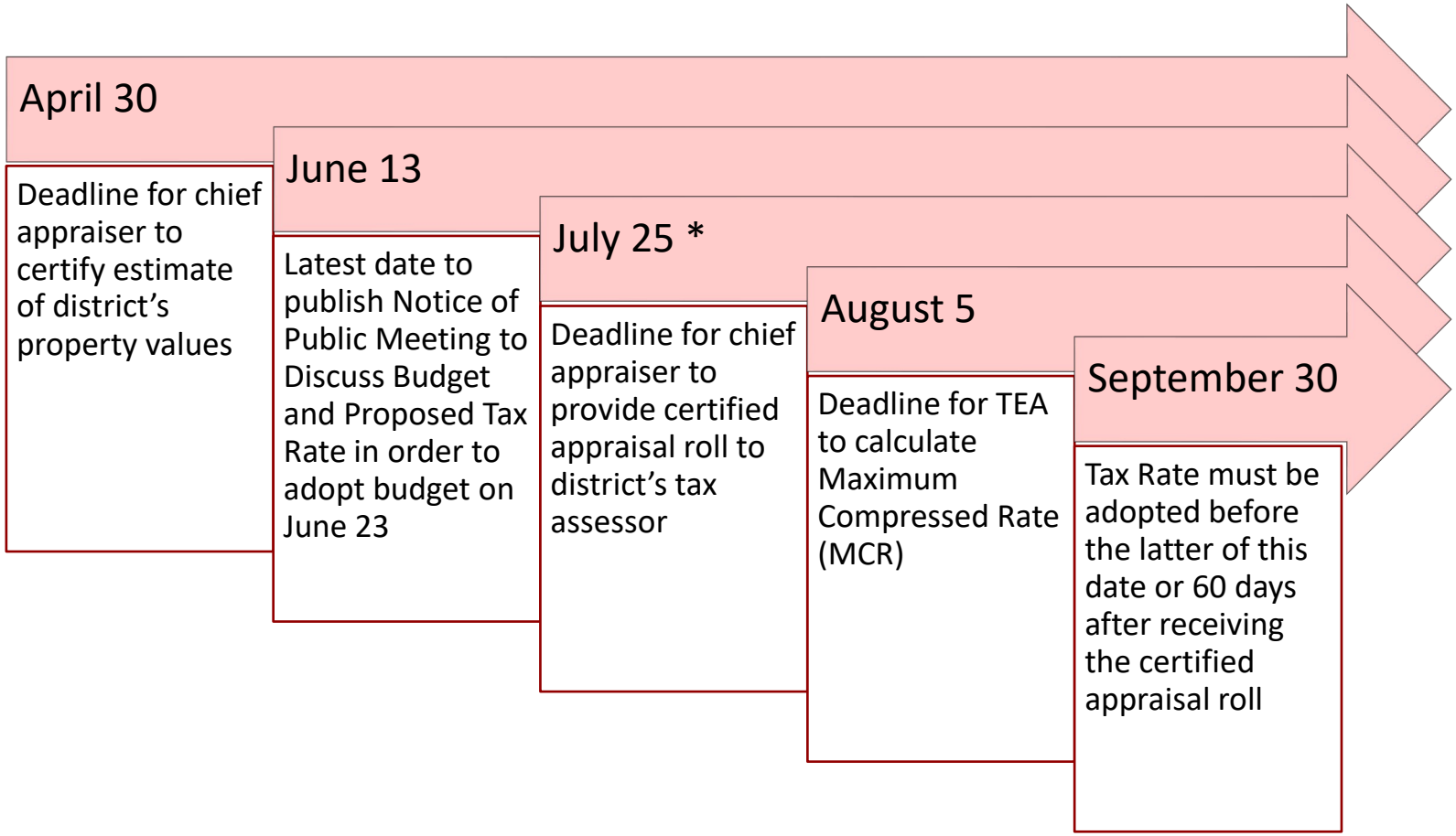




To repay Bonds for voter-approved projects
Facilities Construction & Renovation

Capital Projects Fund

Property Tax Rate Adoption Timeline



Next Steps



- **Board Workshop #4**
  - **Budgeting assumptions and parameters**
  - **Review Draft Budget**
  - **Determine if any additional workshops are needed**
- **Set date for Public Hearing for 2025-26 Budget**
- Publish Notice of date for Public Hearing for 2025-26 Budget and Tax Rate
- Post a summary of the proposed budget on the website
- Approve Salary and Compensation Plan
- Adopt 2025-26 Budget
- Receive 2025 Certified Tax Values from the appraisal district
- Adopt resolution for the 2025 Tax Rate and adjust budget, if necessary



Questions?