



# **HUFFMAN ISD**

**Budget and Proposed Tax Rate**

**2025-2026 Fiscal Year**

**June 23, 2025**



## Huffman Independent School District

24302 FM 2100 ~ PO. Box 2390

Huffman, TX 77336

Phone (281)-324-1871 ~ Fax (281)324-4319



Dr. Angeles Perez  
Interim Superintendent

Ginger Ramer, CPA  
Chief Financial Officer

June 23, 2025

This information package is prepared for the benefit of Huffman ISD residents and/or property owners.

The primary purpose in the budget development process and setting of the tax rate is to provide financial support for the implementation of the district's mission and attainment of its educational goals.

It is the desire of the Board of Trustees and Administration that the public be informed and involved in the schools of the community. The proposed budget included in this information package addresses the needs of our growing student population and the requirements of our debt service commitments while minimizing the impact on our taxpayers.

**HUFFMAN ISD**  
**BUDGET HEARING FOR 2025-2026**  
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# Section 1

## Budget Summary

# Huffman ISD

## Provisions Included in the 2025-2026 Budget

### **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

### **ALL OTHER COSTS**

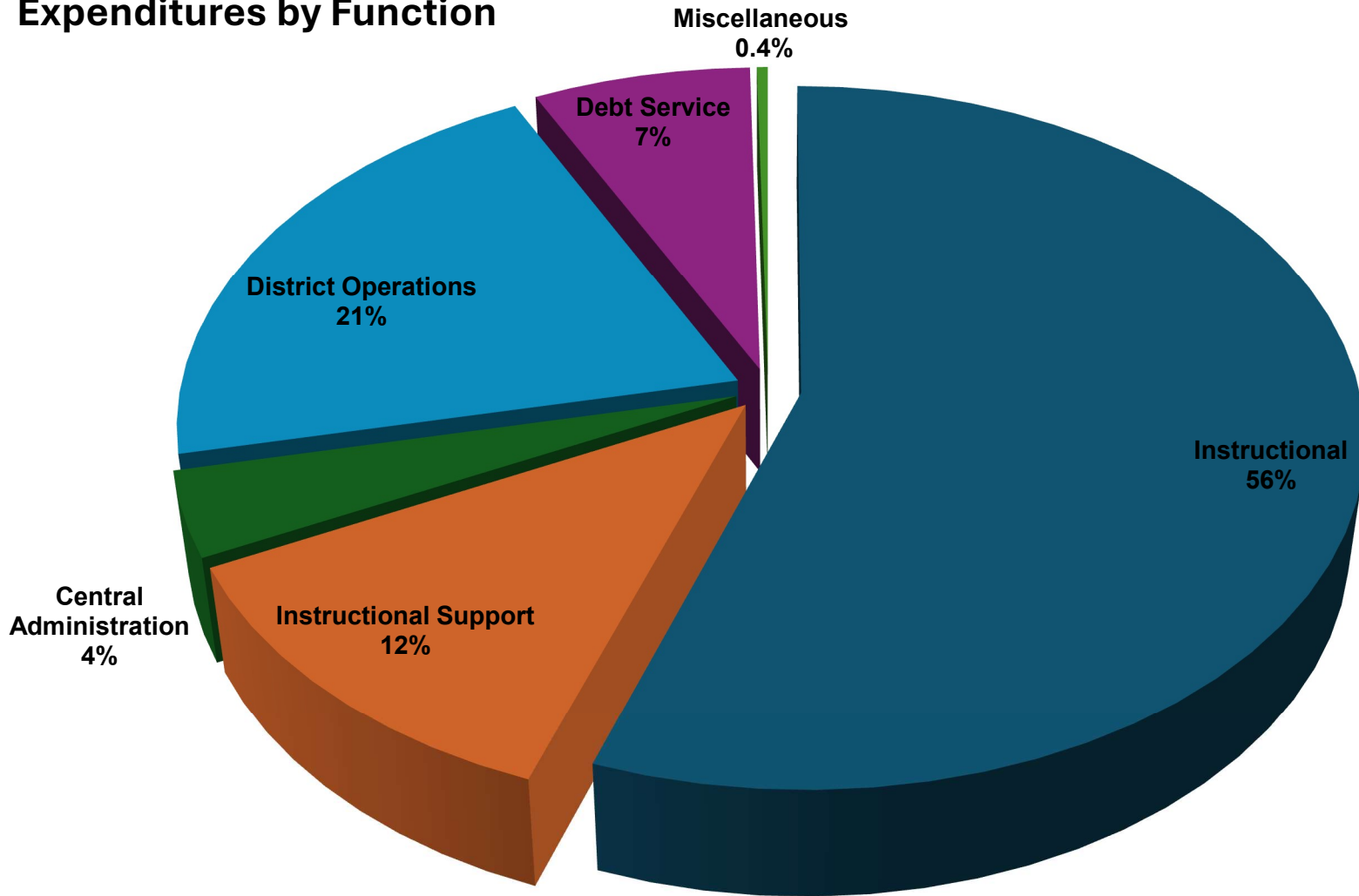
- Taxable values projected as a result of the increased homestead exemption from \$100,000 to \$140,000
- Adjustments to the Maintenance & Operation tax rate and Interest & Sinking tax rate due to projected taxable values, disaster pennies, and recent and upcoming bond sale
- Repayment of the 2<sup>nd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

**HUFFMAN INDEPENDENT SCHOOL DISTRICT  
PROJECTED BUDGET  
2025-2026**

		2024-25	2025-26		2025-26	2025-26	
		General	General	Increase	Food	Debt	2025-2026
		Fund	Fund		Service	Service	Total
					Fund	Fund	
<b>REVENUES:</b>							
5700	Local	\$ 12,621,027	\$ 12,201,514	\$ (419,513)	\$ 1,242,673	\$ 7,117,033	\$ 20,561,220
5800	State	24,725,253	29,581,443	4,856,190	11,413	1,025,788	30,618,644
5900	Federal	902,141	415,046	(487,095)	1,270,061	-	1,685,107
	Total Revenues	<u>\$ 38,248,421</u>	<u>\$ 42,198,003</u>	<u>\$ 3,949,582</u>	<u>\$ 2,524,146</u>	<u>\$ 8,142,821</u>	<u>\$ 52,864,971</u>
<b>EXPENDITURES:</b>							
11	Instruction	\$ 21,791,789	\$ 24,867,508	\$ 3,075,719	\$ -	\$ -	\$ 24,867,508
12	Instruction resources and Media	349,942	332,493	(17,448)	-	-	332,493
13	Curriculum and Staff Development	918,722	724,371	(194,351)	-	-	724,371
21	Instructional Leadership	503,098	693,343	190,245	-	-	693,343
23	School Leadership	1,991,659	2,124,827	133,168	-	-	2,124,827
31	Guidance and Counseling	1,027,639	1,137,085	109,445	-	-	1,137,085
32	Social Work Services	156,746	214,347	57,601	-	-	214,347
33	Health Services	382,752	404,031	21,279	-	-	404,031
34	Student Transportation	1,842,108	1,871,823	29,714	-	-	1,871,823
35	Food Service	-	-	-	2,592,426	-	2,592,426
36	Extracurricular/Cocurricular	1,152,739	1,186,108	33,369	-	-	1,186,108
41	Central Administration	2,461,921	1,828,848	(633,072)	-	-	1,828,848
51	Plant Maintenance and Operations	6,287,307	5,972,800	(314,508)	25,800	-	5,998,600
52	Security and Monitoring Services	826,848	875,259	48,411	-	-	875,259
53	Data Processing	908,773	1,043,705	134,932	-	-	1,043,705
71	Debt Service	295,704	3,334,943	3,039,238	-	8,123,798	11,458,741
81	Facilities Construction	31,050	-	(31,050)	-	-	-
95	Payments to JJAEP	21,600	21,600	-	-	-	21,600
99	Other Intergovernmental Charges	166,000	166,000	-	-	-	166,000
	Total Expenditures	<u>41,116,398</u>	<u>46,799,090</u>	<u>5,682,693</u>	<u>2,618,226</u>	<u>8,123,798</u>	<u>57,541,114</u>
	Excess/(Deficiency) of Rev over Exp	(2,867,976)	(4,601,087)		(94,080)	19,023	(4,676,144)
7900	Total Other Financing Resources	3,049,000	2,049,000		-	-	2,049,000
8900	Total Other Financing Uses	-	-		-	-	-
	Net Change in Fund Balance	<u>181,024</u>	<u>(2,552,087)</u>		<u>(94,080)</u>	<u>19,023</u>	<u>(2,627,144)</u>
	Beginning Fund Balance, July 1	<u>5,311,493</u> <sup>1</sup>	<u>5,492,517</u>		<u>592,634</u>	<u>3,869,294</u>	<u>9,954,445</u>
	Ending Fund Balance, June 30 (estimated)	<u>5,492,517</u>	<u>2,940,430</u>		<u>498,554</u>	<u>3,888,317</u>	<u>7,327,301</u>

<sup>1</sup> Audited

**Huffman ISD  
2025-2026 General Fund  
Expenditures by Function**



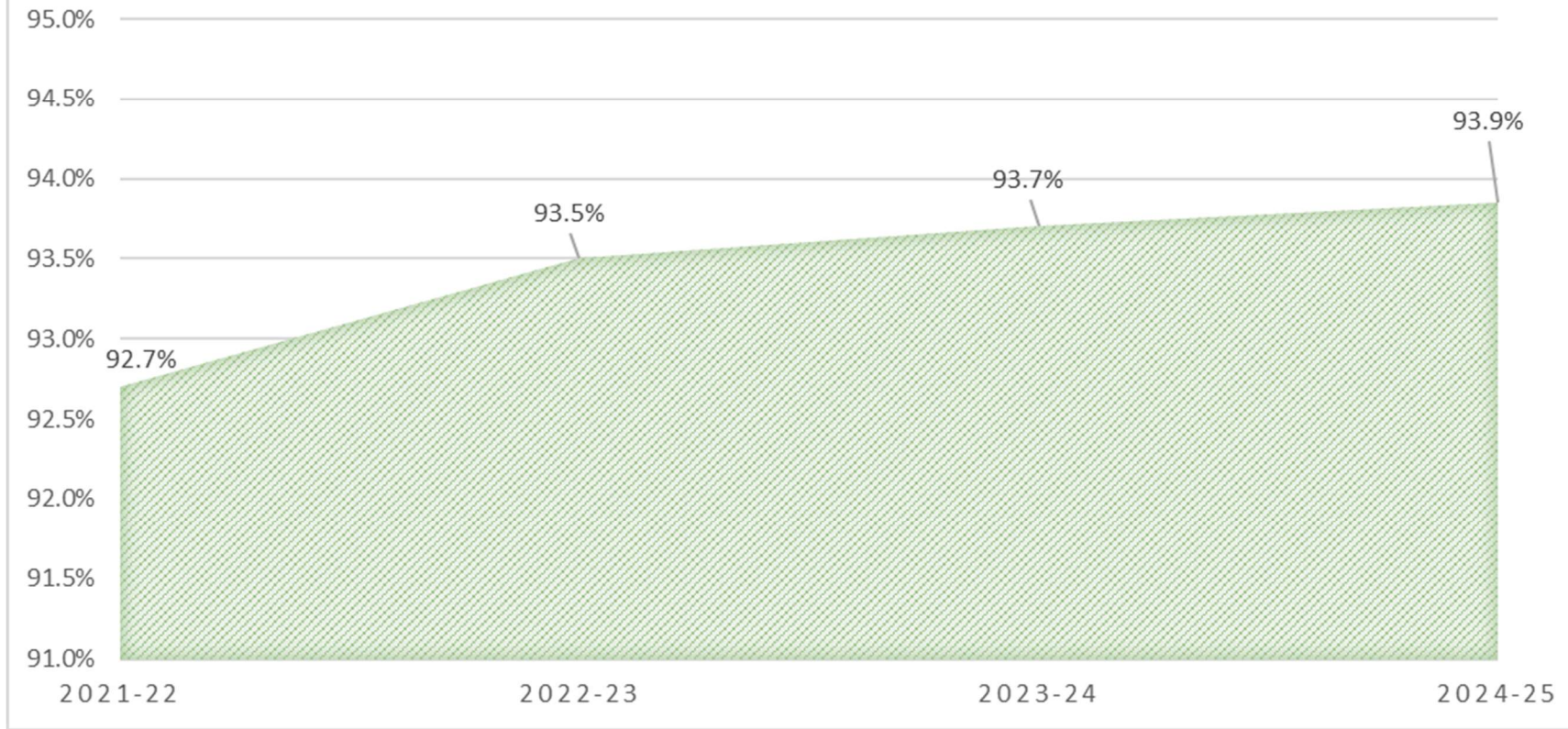
## Huffman ISD

### 2025-2026 General Fund Budget Summary *as a percentage of Total Expenditures*

Salaries	35,469,898	75.8%
Tax Appraisal and Collections	216,000	0.5%
Professional and Contracted Services	2,303,424	4.9%
Utilities	1,383,563	3.0%
Fuel	266,531	0.6%
Supplies and Materials	1,669,089	3.6%
Travel - Staff and Student	361,370	0.8%
Insurance Costs	1,411,581	3.0%
Miscellaneous Operating	326,554	0.7%
Maintenance Tax Note	3,271,956	7.0%
Copier Lease Purchase	62,987	0.1%
Capital Outlay	56,138	0.1%
<b>Total</b>	<b>46,799,090</b>	<b>100.0%</b>

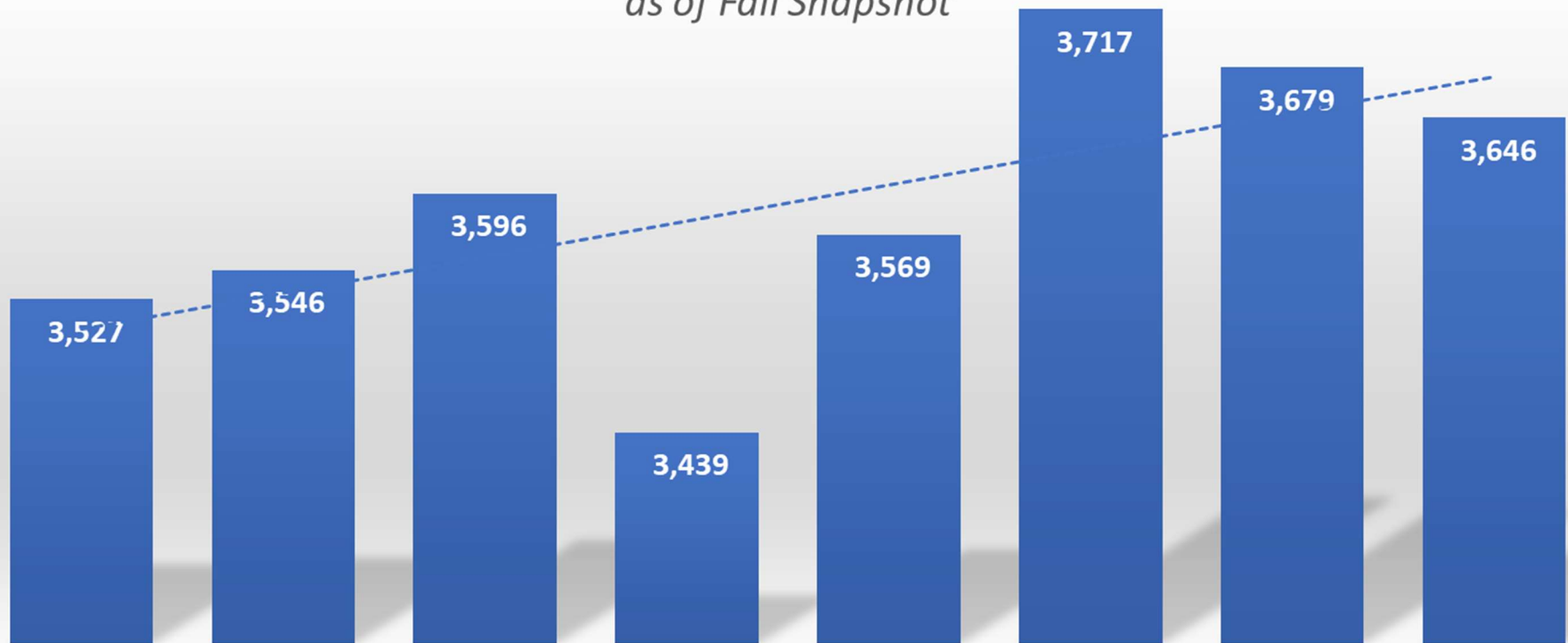
Section 2  
Attendance & Enrollment  
Actuals & Projections

# ADA %



# Enrollment

*as of Fall Snapshot*



2017-18

2018-19

2019-20

2020-21

2021-22

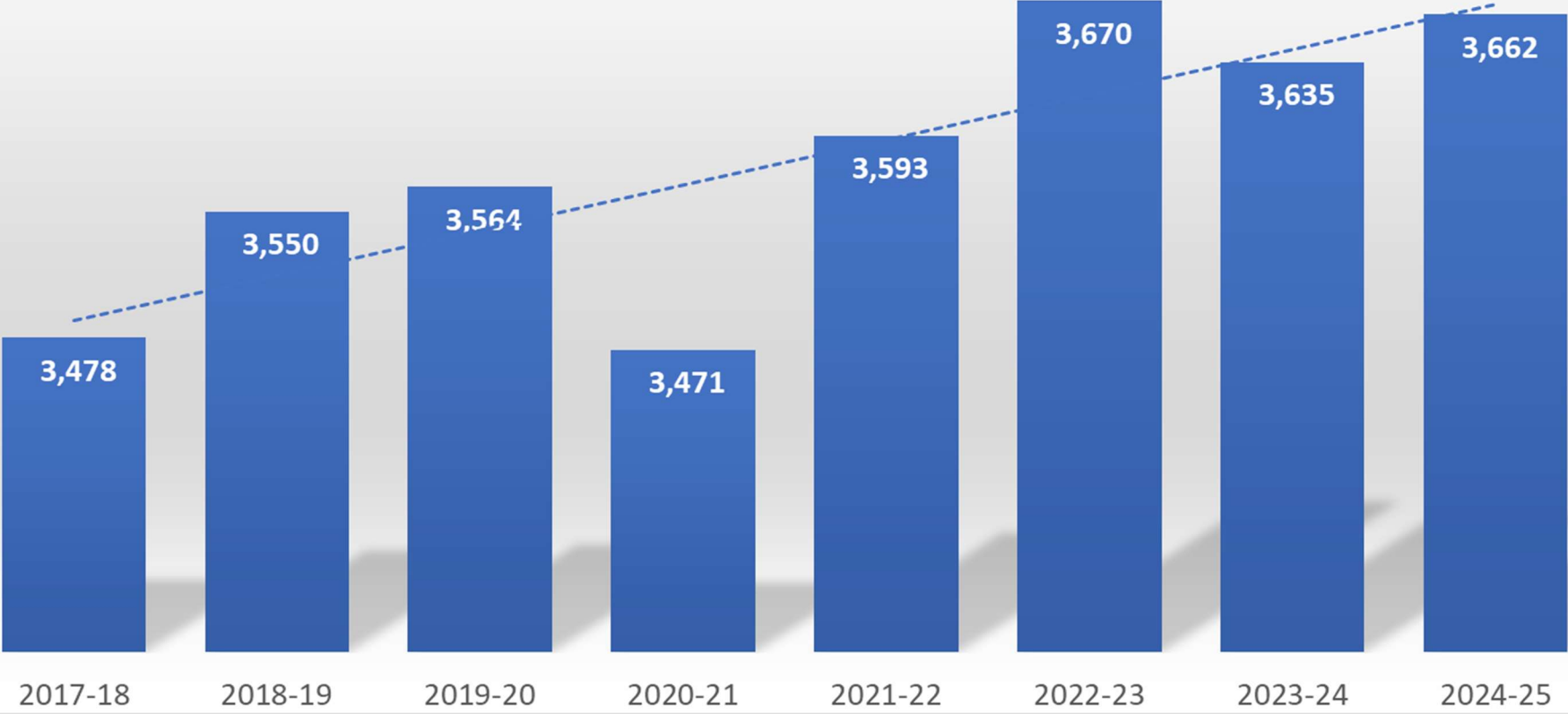
2022-23

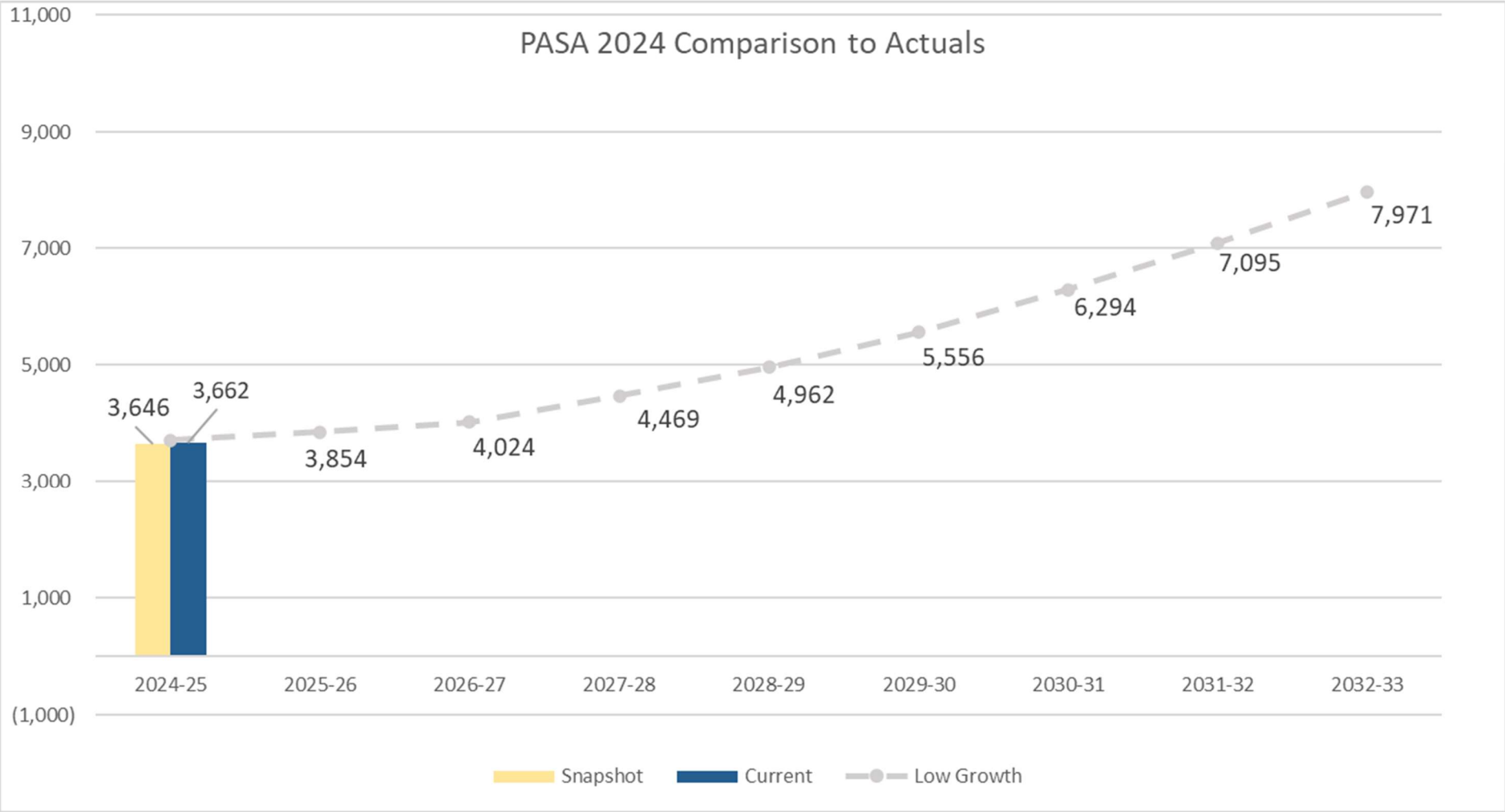
2023-24

2024-25

# Enrollment

*as of Year-End*





# Section 3

## Estimated Revenues

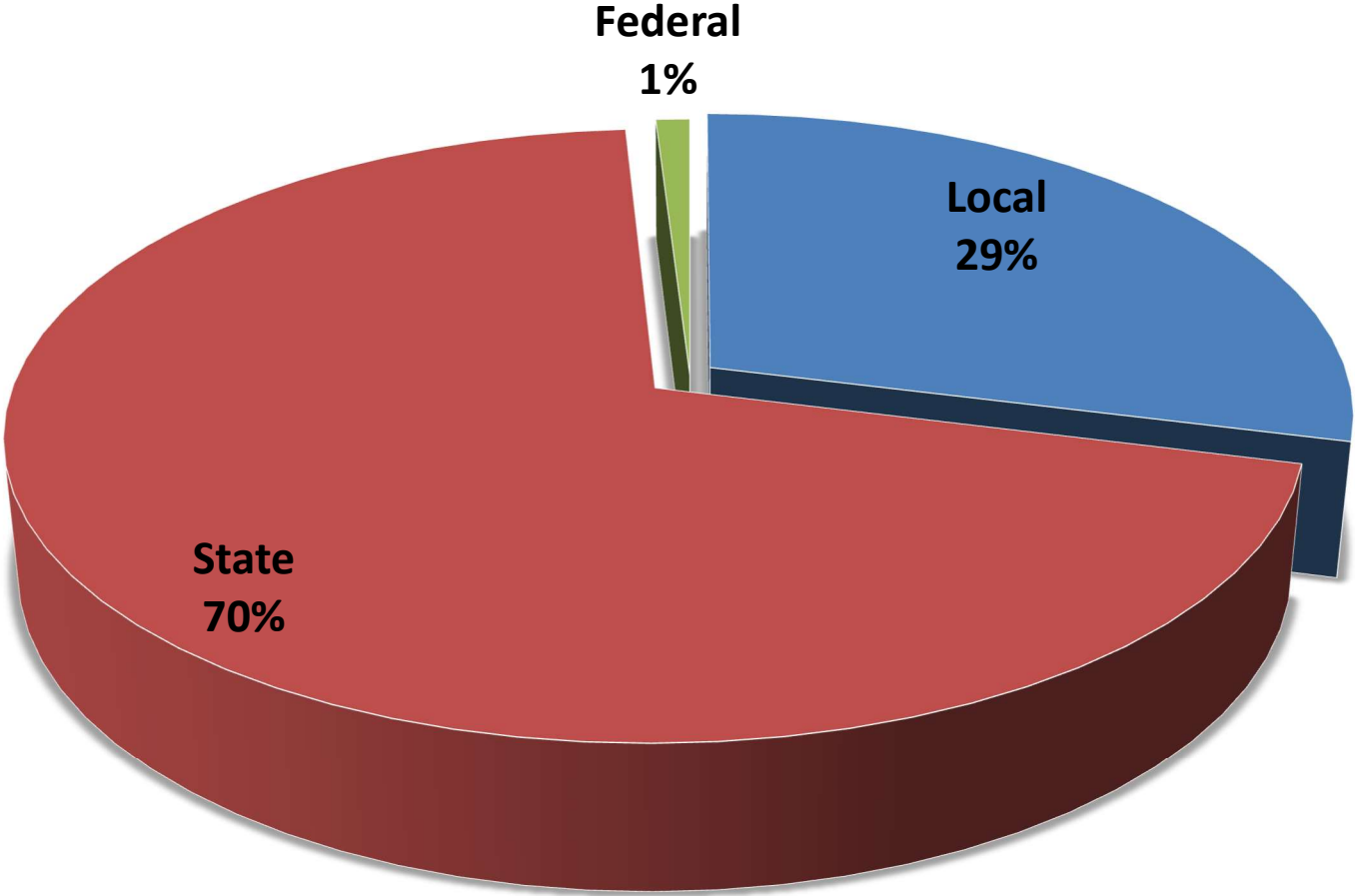
**HUFFMAN INDEPENDENT SCHOOL DISTRICT**  
**General Fund**  
**2024-25 Revenue Compared to 2025-26 Projected Revenue**

	<b>Amended 2024-2025</b>	<b>Proposed 2025-2026</b>	<b>Increase/ (Decrease)</b>
<b><u>Local Revenue</u></b>			
Current Year Taxes	\$ 11,579,875	\$ 11,042,760	\$ (537,115)
Delinquent Taxes	\$ 500,000	\$ 520,000	\$ 20,000
Penalties and Interest	\$ 235,000	\$ 248,000	\$ 13,000
Total Tax Receipts	\$ 12,314,875	\$ 11,810,760	\$ (504,115)
Gate Receipts	\$ 88,000	\$ 90,000	\$ 2,000
Facilities Rentals	\$ 10,000	\$ 3,827	\$ (6,173)
Investments/Interest	\$ 78,000	\$ 182,927	\$ 104,927
Tuition Pre-K/Credit Recovery	\$ 35,000	\$ 25,000	\$ (10,000)
Miscellaneous	\$ 95,152	\$ 89,000	\$ (6,152)
<b>Total Local Revenue</b>	<b>\$ 12,621,027</b>	<b>\$ 12,201,514</b>	<b>\$ (419,513)</b>
<b><u>State Revenue</u></b>			
Foundation	\$ 21,415,327	\$ 26,047,804	\$ 4,632,477
Available School Funds	\$ 1,344,868	\$ 1,519,457	\$ 174,589
Total State Aid	\$ 22,760,195	\$ 27,567,261	\$ 4,807,066
Texas Emmissions Grant	\$ 165,058	\$ 50,000	\$ (115,058)
Indirect Costs	\$ -	\$ 7,850	\$ 7,850
TRS On Behalf	\$ 1,800,000	\$ 1,956,332	\$ 156,332
<b>Total State Revenue</b>	<b>\$ 24,725,253</b>	<b>\$ 29,581,443</b>	<b>\$ 4,856,190</b>
<b><u>Federal Revenue</u></b>			
SHARS & Medicaid	\$ 210,000	\$ 85,000	\$ (125,000)
JROTC	\$ 65,000	\$ 72,980	\$ 7,980
FEMA	\$ 327,171	\$ -	\$ (327,171)
Indirect Costs	\$ 99,970	\$ 233,625	\$ 133,655
E-Rate	\$ 200,000	\$ 23,441	\$ (176,559)
<b>Total Federal Revenue</b>	<b>\$ 902,141</b>	<b>\$ 415,046</b>	<b>\$ (487,095)</b>
<b>Grand Total Revenue</b>	<b>\$ 38,248,421</b>	<b>\$ 42,198,003</b>	<b>\$ 3,949,582</b>

Assumptions:

Taxable Values	\$ 2,042,149,154	\$ 1,927,633,800	\$ (114,515,354)
Tax Rate	\$ 0.6769	\$ 0.6969	\$ 0.0200
Collection Rate	95%	95%	0%
Enrollment	3,646	3,646	-
Average Daily Attendance	<b>3,377</b>	<b>3,377</b>	-
Attendance Rate	93.85%	93.85%	\$ -
Weighted Average Daily Attendance	<b>4,977.39</b>	<b>5,048.07</b>	<b>70.68</b>

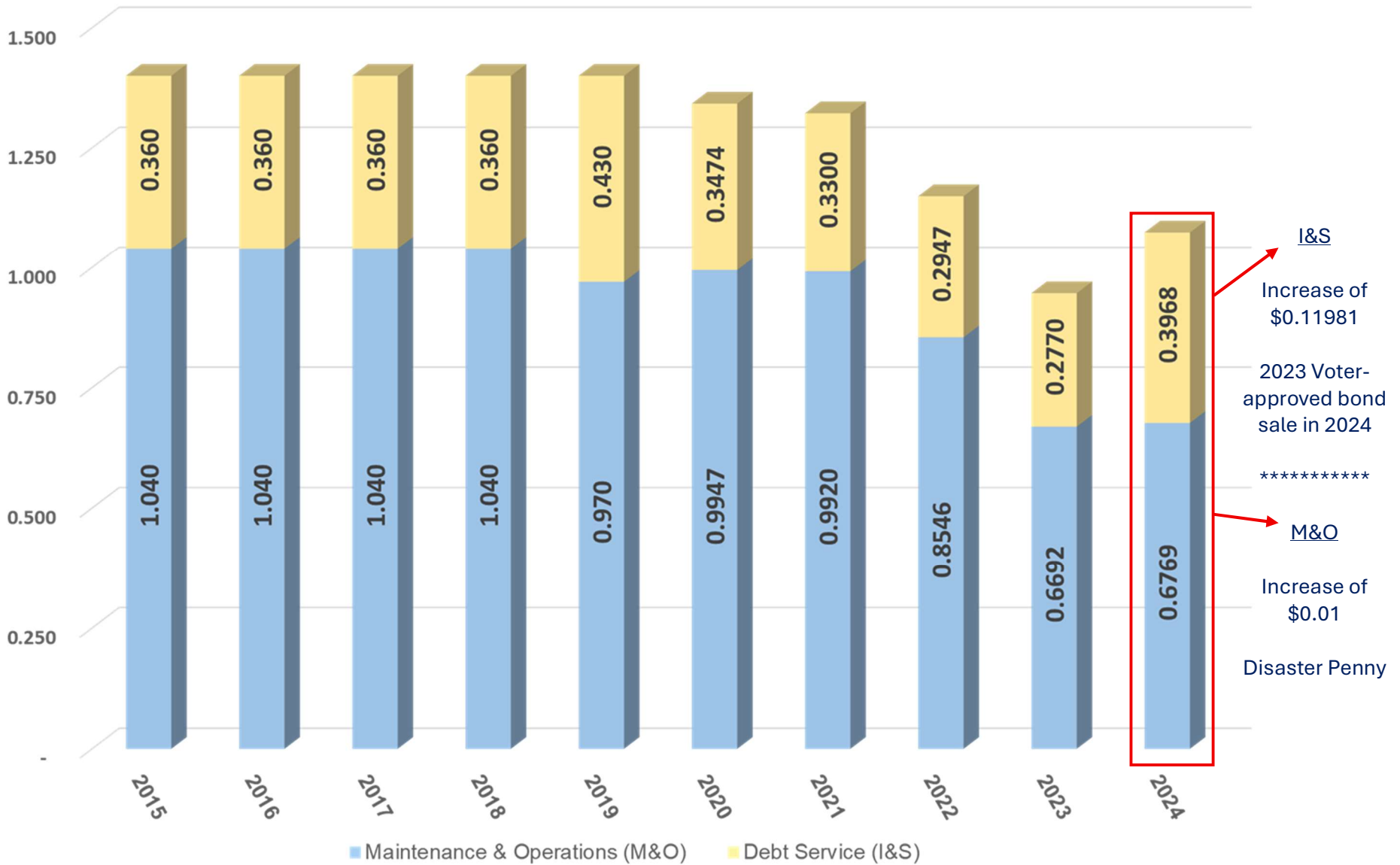
**Huffman ISD 2025-2026  
General Fund Revenue by Source**



# Section 4

## Property Taxes

### Huffman Tax Rate History



# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Huffman Independent School District will hold a public meeting at 6:30 p.m., June 23, 2025 in Administration, Board Room, 24302 FM2100, Huffman, Texas 77336. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$0.73090/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.33810/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

<b>Comparison of Proposed Budget with Last Year's Budget</b>	
The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.	
Maintenance and operations	10.74 % increase
Debt Service	-9.52 % decrease
Total Expenditures	7.15 % increase

<b>Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)</b>		
	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$2,638,284,629	\$2,824,304,954
Total appraised value* of new property**	\$66,805,591	\$137,079,660
Total taxable value*** of all property	\$2,019,821,828	\$2,162,235,542
Total taxable value*** of new property**	\$51,145,123	\$104,945,648
*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.		
** "New property" is defined by Section 26.012(17), Tax Code.		
*** "Taxable value" is defined by Section 1.04(10), Tax Code.		

<b>Bonded Indebtedness</b>	
Total amount of outstanding and unpaid bonded indebtedness* \$102,950,000	
*Outstanding principal.	

<b>Comparison of Proposed Rates with Last Year's Rates</b>					
	<u>Maintenance &amp; Operations</u>	<u>Interest &amp; Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$0.67690	\$0.39680	\$1.07370	\$5,688	\$6,560
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.59090	\$0.32432	\$0.91522	\$5,798	\$6,452
Proposed Rate	\$0.73090	\$0.33810	\$1.06900	\$6,068	\$7,038
*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.					

<b>Comparison of Proposed Levy with Last Year's Levy on Average Residence</b>		
	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$324,279	\$320,226
Average Taxable Value of Residences	\$227,960	\$230,596
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.07370	\$1.06900
Taxes Due on Average Residence	\$2,447.61	\$2,465.07
Increase (Decrease) in Taxes		\$17.46
Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.		

**Notice of Voter-Approval Rate:** The highest tax rate the district can adopt before requiring voter approval at an election is \$1.06900. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.06900.

<b>Fund Balances</b>	
The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.	
Maintenance and Operations Fund Balance(s)	\$5,492,516
Interest & Sinking Fund Balance(s)	\$3,869,294
A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.	

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

*Note: Assumes \$100,000 homestead exemption*



# Harris Central Appraisal District

13013 Northwest Freeway  
Houston TX 77040  
Telephone: (713) 812-5800

P.O. Box 920975  
Houston TX 77292-0975  
Information Center: (713) 957-7800



## Office of Chief Appraiser

Ms. Jennifer Alaniz  
Assessor Collector  
Huffman ISD  
P O Box 2805  
Baytown, TX 77522-2805

April 30, 2025

### Board of Directors

Jim Robinson, Chairman  
Martina Lemond Dixon, Secretary  
Ericka McCutcheon, Assistant Secretary  
Cassandra Auzenne Bandy, Director  
Kathy Blueford-Daniels, Director  
Melissa Noriega, Director  
Annette Ramirez, Director, Tax Assessor-Collector  
Kyle Scott, Director  
Mike Sullivan, Director

Re: 2025 Certified Estimates

*Roland Altinger, Chief Appraiser*  
*Jason Cunningham, Deputy Chief Appraiser*  
*Clarette Walker, Deputy Chief Appraiser*  
*Adam Bogard, Deputy Chief Appraiser*  
*Teresa S. Terry, Taxpayer Liaison Officer*

Dear Ms. Alaniz:

As required by Texas Tax Code Sec. 26.01(e), we have prepared an estimate of taxable value for the above taxing jurisdiction for 2025. While this estimate is based on information currently available to us, some of the data needed for accuracy is not yet available. For example, in the area of business and industrial personal property, the extended date for property owners to file their annual renditions is May 15, and some will delay their filing an additional 15 days for good cause.

While we have taken our best estimate of potential hearing loss into account, protests for 2025 are in the process of being received and reductions made in the ARB protest hearing process during the next several months could cause a further reduction in value. Also, if fewer protests are filed, your value could possibly be higher.

Your final taxable value will also be impacted by late-filed exemption applications, late applications for productivity valuation, correction motions under Tax Code Sec. 25.25, and possible post-ARB appeals through binding arbitration, appeals to district court, or appeals to the State Office of Administrative Hearings.

Given these limitations, the estimated 2025 taxable value for the taxing unit identified above is:

**\$2,162,235.542**

The enclosed summary report gives a breakdown of this estimate by property category.

Please do not hesitate to contact your HCAD jurisdiction coordinator or my office if you have questions regarding this estimate or other matters affecting appraisal district operations.

Sincerely,

Roland Altinger  
Chief Appraiser

*Note: Assumes \$100,000 homestead exemption*

**Huffman ISD**  
**2025 Certified Estimate of Taxable Value**



Major Property Category	2024 Taxable Value	Percent Change	Projected 2025 Taxable Value
Residential & Rural Improved	1,494,382,926	8.25%	1,617,627,675
Apartments	20,531,083	-11.34%	18,203,472
Commercial	138,336,435	17.65%	162,748,680
Vacant Land	228,913,211	-2.98%	222,098,272
Industrial	745,647	0.00%	745,647
Utility	66,922,390	4.61%	70,006,709
Commercial Personal	32,299,841	1.50%	32,782,885
Industrial Personal	17,829,636	0.43%	17,906,214
All Other Property	19,860,659	1.29%	20,115,988

<b>Projected 2025 Taxable Value</b>	<b>2,019,821,828</b>	<b>7.05%</b>	<b>2,162,235,542</b>
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**Projected 2025 Taxable Value Range**

<b>Accuracy +/- 5%</b>	<b>2,054,123,765</b>	<b>To</b>	<b>2,270,347,319</b>
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Report Date: April 30, 2025  
 2024 Roll Date: April 11, 2025

*Note: Assumes \$100,000 homestead exemption*

Harris Central Appraisal District  
Truth in Taxation Data



**Jur: Huffman ISD**

	2024	2025
Average Market Value of Residences:	\$324,279	\$320,226
Average Taxable Value of Residences:	\$227,960	\$230,596

Total Appraised Value of All Property:	\$2,638,284,629	\$2,824,304,954
Total Appraised Value of New Property:	\$66,805,591	\$137,079,660
Total Taxable Value of All Property:	\$2,019,821,828	\$2,162,235,542
Total Taxable Value of New Property:	\$51,145,123	\$104,945,648

Total Market Value of All Property:	\$2,889,838,498	\$3,093,595,398
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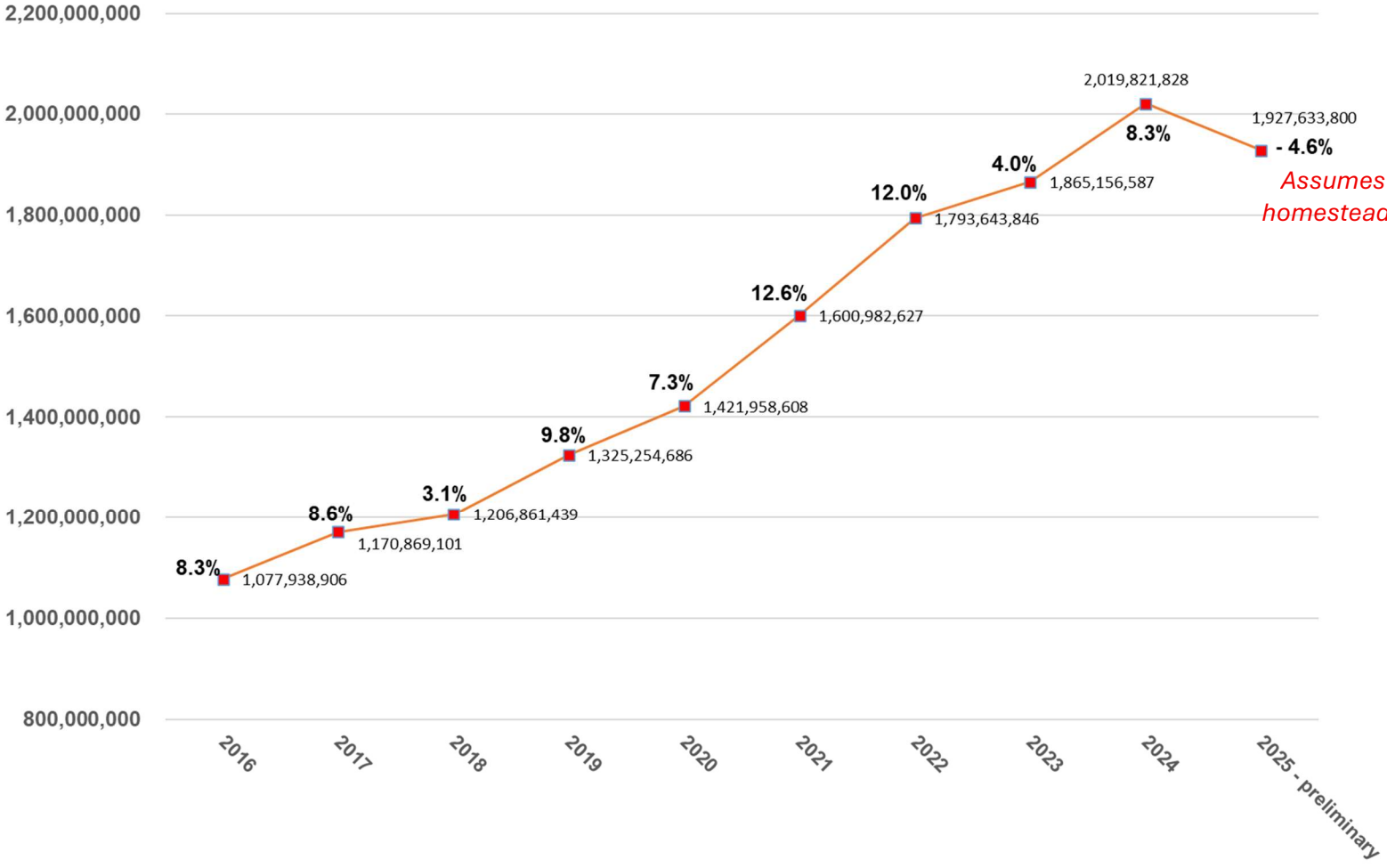
Last Year Losses Due To Substantial Error Corrections	\$69,507
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**Data as of April 28, 2025**

Report Date: April 30, 2025

*Note: Assumes \$100,000 homestead exemption*

# Huffman ISD 10 Year Taxable Value



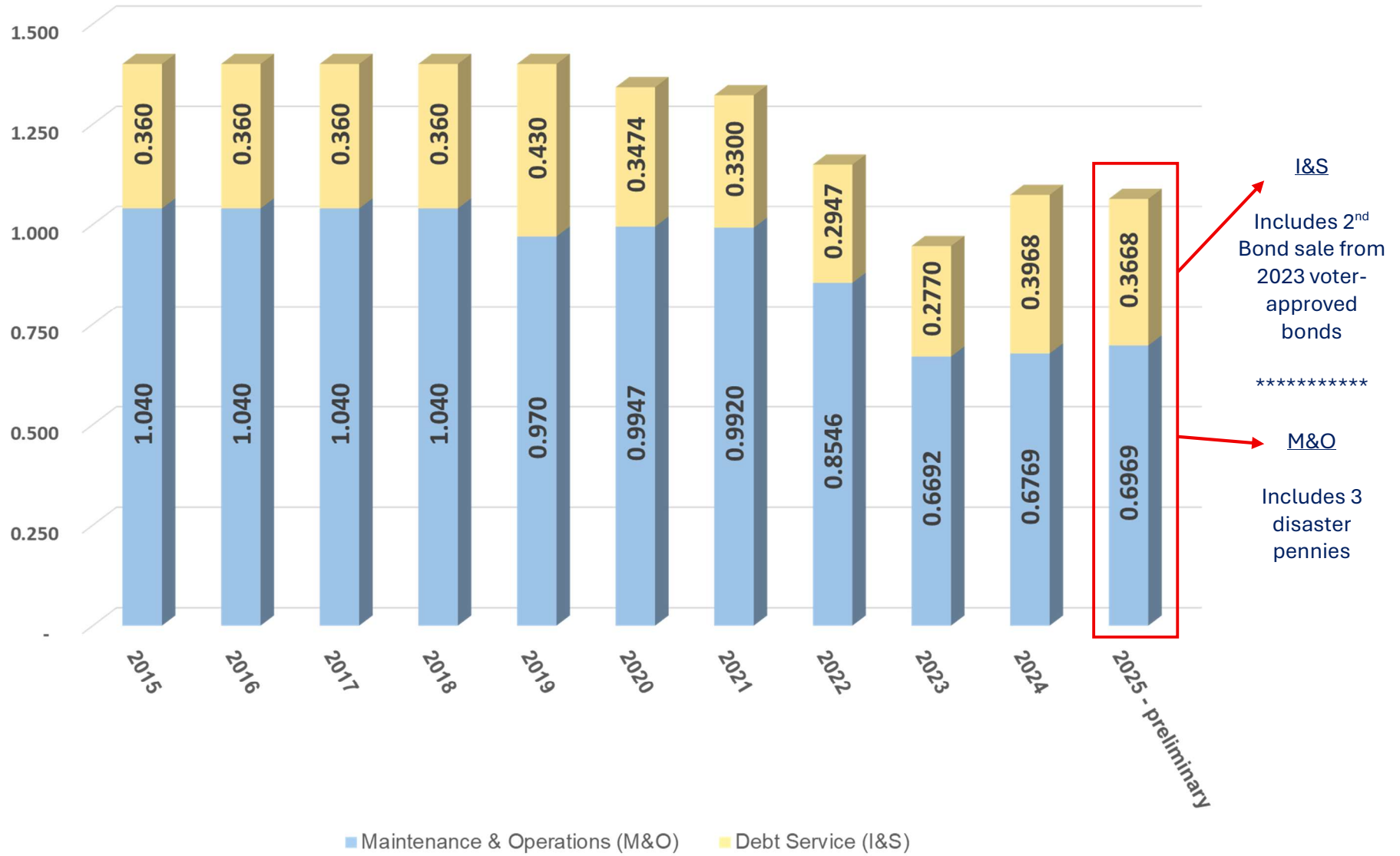
*Assumes \$140,000  
homestead exemption*

**Huffman ISD**  
**Preliminary Analysis of 2025-26 Debt Service Funding**  
**Tax Rate Necessary to Meet Debt Requirements**

<b>Bond Issues</b>	<b>2024-25 Payments</b>	<b>2025-26 Payments</b>
Series 2012 Refunding Bond	\$ 766,150	\$ 241,250
Series 2013 Refunding Bond	209,725	194,775
Series 2014 Refunding Bond	637,788	640,788
Series 2015 Refunding Bond	438,531	447,731
Series 2016 Bond	590,700	589,700
Series 2017A Bond	1,546,669	1,547,169
Series 2018 Bond	695,955	690,755
Series 2019 Refunding Bond	268,300	748,300
Series 2024 Bond	3,733,075	1,986,688
<i>Series 2025 Bond - Pending August Sale</i>	-	1,030,693
Continuing Disclosures - SEC 15c2-12	2,000	2,000
Transparency Report - HB1378	250	250
<b>Total Debt Service Requirement</b>	<b>\$ 8,889,142</b>	<b>\$ 8,120,098</b>
<b><u>Less Amounts from Following Sources:</u></b>		
Est. Add'l State Aid for Homestead Exemption (ASAHE)	792,360	1,025,788
Interest Earnings, estimated	102,853	100,000
Delinquent Collections, estimated	330,159	300,000
<b>I &amp; S Tax Collections needed to repay debt</b>	<b>\$ 7,663,770</b>	<b>\$ 6,694,310</b>
<b><u>Determination of Tax Rate:</u></b>		
Certified Taxable Property Values, preliminary values	1,941,552,515	1,927,633,800 <sup>1</sup>
Per \$100.00, 100% Collection Rate	19,415,525	19,276,338
<b>Tax rate necessary to collect at 100%</b>	<b>\$ 0.39472</b>	<b>\$ 0.34728 <sup>1</sup></b>
Prior Year Tax Rate	0.27699	0.39680
Increase/(Decrease) from prior year	0.11981	(0.03000)
<b>Total Debt Rate</b>	<b>0.39680</b>	<b>0.36680</b>
<b>Total to be collected at at 95%</b>	<b>7,318,876</b>	<b>6,717,033</b>
Beginning Fund Balance, July 1	4,033,627	3,688,733
Amount Needed to Transfer from Fund Balance	\$ (344,894)	\$ 22,723
Estimated Fund Balance, June 30	<b>3,688,733</b>	<b>3,711,456</b>

<sup>1</sup> Preliminary as of 4/28/2025, projected with \$140,000 homestead exemption

### Huffman Tax Rate History



# Taxpayer Effect

			<u>Taxes Due</u>
2024 Average Market Value of Residence	\$	324,279	
2024 Average Taxable Value of Residence	\$	227,960	
2024 HISD Tax Rate	\$	1.07370	\$ 2,448

			<u>Taxes Due</u>
2025 Average Market Value Residence *	\$	320,226	
2025 Average Taxable Value Residence *	\$	230,596	
2025 HISD Tax Rate	\$	1.06370	\$ 2,453

Estimated Taxes Change from prior year \$ 5

\* As provided by Tax Assessor, does not include increase to \$140k homestead exemption  
 \*\* Estimated. Another \$40k exemption would save the average residence another \$425