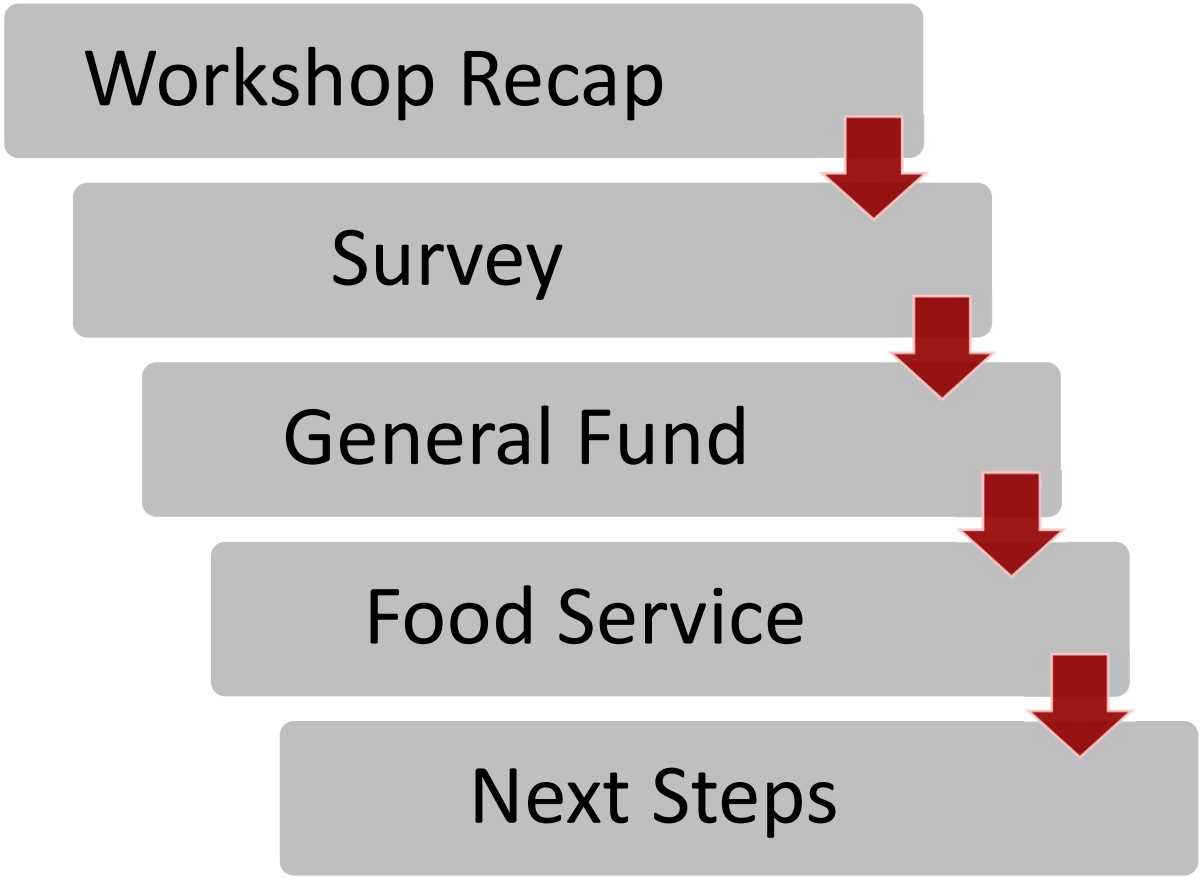
HUFFMAN
INDEPENDENT SCHOOL DISTRICT

2024-2025 BUDGET

Workshop #3

APRIL 22, 2024

Agenda


Workshop Recap
Survey
General Fund
Food Service
Next Steps

Budget Workshop Recap

Budget Workshop Recap - Priorities

- Protect Fund Balance
- Balanced Budget
- Competitive Compensation
- Evaluate program effectiveness; offer choice programs; operate efficiently
- Reduce Expenditures without:
  - Impacting student learning
  - Reducing or eliminating student opportunities
  - Compromising safety and security
  - Negatively affecting staffing levels in preparation of growth

Budget Workshop Recap

- Budgetary Challenges
  - The Economy
  - Loss of Stimulus Funds
  - FEMA
  - Texas Legislature
  - Emerging Fast Growth
- School Funding Formula
- Property Tax History
- Enrollment History
- 2023-24 Projections
- 2024-25 Projected Revenue

Survey Results

Texas Association of School Business Officials

- 313 Districts responded which represents 54% of the State's student population
  - Of these, 40% were mid-size districts between 1,000-5,000 students Budget Plans for 2024-2025
- Budget Plans for 2024-2025
  - 56.5% of districts will need to make cuts and use fund balance
  - 43% of districts will need to make significant cuts
  - Only 16% of districts have sufficient resources to offer salary increases without making cuts

General Fund

Assumptions for Revenue: Formula

General Fund

- No changes in state funding
- Taxable Value Growth – 10%
  - Based on 5 and 10-year history of growth to assessed values
  - Preliminary Values will be released in late April
  - Certified Values will be released in late July
- ADA* – 94.38%
- Refined ADA* – 3389.379
- Similar trends for student demographics

* Averages after the 5th – 6 weeks for 2023-2024 and assumes no changes from this year to next

Assumptions for Revenue: Summary

General Fund

Revenue Description	2023-24 Projected	2024-25 Anticipated	Change from 2023-24	Assumption
Local – Property Taxes	$11,987,951	$13,352,319	$1,364,368	↑ 10% property taxes
Local – Other	310,984	280,750	($30,234)	
State - Aid	21,730,994	20,732,566	($998,428)	No change in students
State - Other	2,011,938	1,915,058	($96,880)	↓ bus rebates available
Federal	2,199,225	465,000	($1,734,225)	↓ SHARS, ↓ FEMA
	$38,241,093	$36,745,693	($1,495,400)	

2024-2025 Budget

Payroll

Estimated Revenues	$	36,745,693
Payroll %		82%
Estimated Payroll Calculation	$	30,131,469

2024-2025 Budget

Payroll

2023-2024 Payroll Budget, General Fund	$	31,737,131
2023-2024 Payroll Budget, ESSER		512,779
2023-2024 Payroll Budget, TCLAS		531,920
	$	32,781,829
2024-2025 Payroll Budget, 82%	$	30,131,469
Savings Needed from 2023-2024	$	2,650,360

2024-2025 Budget

Payroll Savings Identified to Date

- Extra Duty
- Overtime
- Summer School
- Stipends
- FTE's Absorbed through Attrition (anticipated)

Admin/Prof	8
Teachers	9
Clerical/Para	3
Manual Trades	6
	26

2024-2025 Budget

Payroll

2023-2024 Payroll Budget, General Fund	$	31,737,131
2023-2024 Payroll Budget, ESSER		512,779
2023-2024 Payroll Budget, TCLAS		531,920
	$	32,781,829
2024-2025 Payroll Budget, 82%	$	30,131,469
Savings Needed from 2023-2024	$	2,650,360
Savings Identified to Date	$	(2,184,354)
Savings Needed for 82%	$	466,007

2024-2025 Budget

FTE Changes

- Special Education
  - Numbers are rising
  - Additional FTE's are being considered based on needs
  - This will decrease the savings seen to date
- Academics - recommendations
  - Post the ASL position. Minimal effect to budget as this is currently contracted out.
  - Instructional Specialists (4) to support campuses. These would replace the (8) Instructional Coaches absorbed this year. This costs has been included in the total payroll savings and would not be an additional cost.

2024-2025 Budget

Staff Compensation

- Academic Calendars
  - Reduced Teacher In-Service days by 3
  - 184 days instead of 187 days
  - No reduction in pay
- Work Calendars
  - Most calendars reduced by 3 days
  - No reduction in pay

2024-2025 Budget

Staff Compensation

- Hourly Pay
  - Includes Clerical/Paraprofessionals & Manual Trades
  - Hourly rates will be adjusted – no loss in annual base
  - Pay scale adjusted to ensure equity moving forward

Years of Experience	
0	59,000
1	59,400
2	59,600
3	59,800
4	60,000
5	60,200
6	60,500
7	60,800
8	61,100
9	61,400
10	61,700
11	62,100
12	62,500
13	62,900
14	63,300
15	63,700
16	64,200
17	64,700
18	65,200
19	65,700
20	66,200
21	66,400
22	66,600
23	66,800
24	67,000
25	67,200
26	67,400
27	67,600
28	67,800
29	68,000
30	68,200
31	68,400

Proposed Teacher Hiring Schedule

2024-2025 Budget

Staff Compensation

- Teacher Hiring Schedule
  - Comparison of current pay to years of service pay step to prevent inequity
  - Examples:

Years of Experience	
0	59,000
1	59,400
2	59,600
3	59,800

Ensures 2nd year teacher doesn't make more than a 1st year teacher

18	65,200
19	65,700
20	66,200

A teacher with 20 yrs of service will be moved to Step 19 and adjusted if they do not make at least this amount

Food Service

	2023-2024 Revised Budget	2024-2025 Projected Budget
Interest	2,440	9,500
Miscellaneous Revenue	5,000	-
Food Service Activity	382,000	407,000
Local Revenue	389,440	416,500
State Matching Revenue	10,000	10,000
TRS On-behalf	10,000	50,000
State Revenue	20,000	60,000
School Breakfast Program	650,000	681,000
National Schol Lunch Program	1,941,000	2,070,000
USDA Commodities	174,883	207,113
Supply Chain Assistant Grant	140,970	-
Federal Revenue	2,906,853	2,958,113
Total Revenues	3,316,293	3,434,613
Payroll Costs	1,079,440	1,159,500
Professional & Contracted Services	78,000	67,800
Supplies & Materials	2,040,383	2,130,113
Other Operating Costs	28,000	14,600
Capital Outlay - Land, Buildings, & Equip	526,975	62,600
Total Expenditures	3,752,798	3,434,613
Excess of Revenues over (under) Expenditures	(436,505)	-

2024-2025 Budget

Food Service

Debt Service Fund

Next Steps



2024-2025 Expenditures

- Non-Payroll projection
- Required Expenditures

  - utilities
  - insurance
  - fuel
  - CAD
  - auditors

- Remaining available for the non-payroll discretionary budget



Questions