

2020-2021

ADOPTED BUDGET

Adopted June 29, 2020



Northwest Independent School District

Fort Worth, Texas 76177

www.nisdtx.org

NORTHWEST INDEPENDENT SCHOOL DISTRICT

Fort Worth, Texas 76177

BUDGET FOR THE YEAR 2020-2021

July 1, 2020 to June 30, 2021

BOARD OF TRUSTEES

Judy Copp, President
Anne Davis-Simpson, Ph.D., Vice President
Lillian Rauch, Ph.D., Secretary
Ron Hastings
Mark Schluter
R. Stephen Sprowls
DeAnne Hatfield

ADMINISTRATIVE STAFF

Ryder Warren, Ed.D. Superintendent of Schools

| | |
|-------------------------|---|
| Michael Griffin, Ed. D. | Asst. Superintendent for Curriculum and Instruction |
| Kim Caley, Ed. D. | Assistant Superintendent for Human Resources |
| Brian Carter | Chief Financial Officer |
| Lesley Weaver | Executive Director of Communications |
| Christie Hobbs | General Counsel |
| Tim McClure | Assistant Superintendent for Facilities |

Cover & Divider Art

Berkshire Elementary/ Aquatic Center / BNHS Addition/Eaton Addition



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Northwest Independent School District

2020 - 2021 Budget

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Byron Nelson - Fieldhouse



EXECUTIVE SUMMARY

December 14, 2020

Board of Trustees
Northwest Independent School District
2001 Texan Drive
Fort Worth, TX 76177

Dear Board Members:

We are proud to publish and disseminate information to the Board of Trustees and to the community. We welcome the opportunity to present and discuss educational and operational plans and related financial impact with all interested parties. Interaction among interested groups consistently leads to educational and operational improvements thereby benefiting the students of the Northwest Independent School District.

Budget Presentation

The development, review, and consideration of the 2020-2021 Governmental Fund Budgets (the General Fund, the Special Revenue Funds, the Debt Service Funds, the Capital Project Funds) were completed with a detailed and exhaustive review of every revenue and expenditure item within the context of the District's Mission Statement, Strategic Goals, Operational Goals, Performance Objectives, and Board Policy. Information on each of the fund budgets is provided in this budget document.

The budget document and the year-end Comprehensive Annual Financial Report ("CAFR") are the primary vehicles to present the financial plan and the results of operations of the District. Copies of the Adopted Budget and Comprehensive Annual Financial Report including past fiscal years maybe found on the District web site under the Financial Services Department at http://www.nisdtx.org/departments/financial_services

The document is organized into the following sections:

- **Executive Summary** - Introduces the reader to the document as a whole. It highlights important information contained in the budget. Users rely on this section to get an overview - a snapshot of what they can expect to find in the rest of the document.
- **Organizational Section** - Provides the context and framework within which the budget is developed and managed. The context for the budget is substantially predicated on the type and level of service to be provided the students of the community. The framework also includes the District's organizational and financial structure as well as the controls that direct and regulate the development and administration of the budget.
- **Financial Section: Fund Financial Statements** - Presents the heart of the school budget document. The budget financial schedules present the adopted budgets for the District compared with the results of past budget plans and with future projections.
- **Financial Section: School and Programs** - Provides the Mission Statements carried out by the school or program, objective methods of results by school or program, and includes the resources, both personnel and dollars, allocated to the school or program to carry out the stated mission.
- **Informational Section** - Contains information on past and future budgets and factors influencing the proposed budget. Puts the adopted budget into context and it explains past budget decisions.

Association of School Business Officials International
and
Government Finance Officers Association

The information included in the budget document is structured to meet the requirements of the Meritorious Budget Award ("MBA") of the Association of School Business Officials International ("ASBO"). To receive this award, a school entity must publish a budget document as a policy document, as an operations guide, as a financial plan, and as a communications medium. We believe our current budget conforms to the requirements of this program, and we are submitting this document to ASBO to determine its eligibility for this award.

This award represents the highest level of recognition in budgeting for school entities. This attainment represents a significant accomplishment by a school entity and its management. The award is made after comprehensive review by a panel of independent budget professionals. Using extensive criteria, the reviewers not only evaluate the effectiveness of the budget in meeting the program criteria, but also provide commentary and feedback to the submitting entity as a basis for improving the presentation of the District's financial and operational plan.

The Northwest Independent School District budget document has been awarded the Meritorious Budget Award by ASBO for the fiscal years 2001-2002 through 2019-2020.

Additionally, the Northwest Independent School District Comprehensive Annual Financial Report has been awarded the Certificate of Excellence in Financial Reporting by the Association of School Business Officials International ("ASBO") for the fiscal year ended June 30, 2003 through 2018 (excluding 2010) and the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association ("GFOA") for the fiscal years ending June 30, 2002 through 2018.

However, our most important concern in the presentation of the budget data is to improve the quality of information provided to our community about the District's financial plan for the educational programs and services for the 2020-2021 fiscal year.

Mission Statement and Strategic Goals

Strategic planning serves to assure the long-range success of the District. As part of continuous improvement, the Board of Trustees and Administration have worked together to review the District's mission and goals, as per Northwest Independent School District Board Policy BQ (LOCAL):

“The Board shall approve and periodically review the District's mission and goals to improve student performance. The mission, goals, and the approved District and campus objectives shall be mutually supportive and shall support the state goals and objectives under Education Code, Chapter 4.”

Our Mission

**Northwest ISD, in collaboration with students, families, communities,
and global partners, will engage in a culture of learning that prepares
all students to confidently navigate their future.**

Strategic Goals

Goal I

Students will achieve success through meaningful learning experiences, innovative pathways, and personalized opportunities.

Goal II

Northwest ISD will recruit, value, and retain an exceptional staff to create a rewarding learning environment.

Goal III

Northwest ISD will create and foster an environment where all stakeholders are engaged in the transformational work of the NISD family.

Budget Process

The Budget Process covers the financial cycle starting with budget planning and ending with the audited CAFR:

| | | |
|--|--------------------|-------------|
| • Budget Planning | January - February | 2020 |
| • Budget Preparation | February | 2020 |
| • Board of Trustee Budget Review | March - May | 2020 |
| • Budget Adoption | June | 2020 |
| • Tax Rate Adoption | July - August | 2020 |
| • Budget Amendments | July - June | 2020 - 2021 |
| • Comprehensive Annual Financial Report (“CAFR”) | November | 2021 |

2018-2022 Northwest ISD Strategic Framework

The Northwest ISD Board of Trustees approved the district’s 2018-2022 Strategic Framework at the meeting on May 29, 2018. The framework includes the district’s Core Beliefs, Vision, Mission, and Strategic Goals. Based on the recommendations of the Strategic Summit participants, this plan establishes the direction of the district for the next four years. A team of approximately 85 participants made up of students, parents, community members, and staff served to develop this plan that will set the tone for NISD’s future.

2020-2021 District Improvement Plan

Northwest ISD’s annual development of a District Improvement Plan helps maintain the direction of the district as we empower learners and leaders to positively impact the world. In accordance with the Texas Education Code, the superintendent is to annually develop the District Improvement Plan, with the Board of Trustees annually approving the performance objectives.

The 2020-2021 District Improvement Plan is an extension of the district’s Strategic Framework. As part of our strategic initiative, the emphasis in developing the District Improvement Plan was again placed on focusing on identified imperatives for the coming school year. It was approved by the Northwest ISD Board of Trustees on October 19, 2020.

Budget Planning

As a fast (student) growth district, the Board of Trustees regularly receive Academic Performance, Five-Year Financial Forecast, Financial & Investment, and Demographic, Facilities, Planning & Construction reports throughout the year. The annual development of the District budget incorporates all the District planning efforts into a single process.

Capital Budget Development Process

The citizen Long-Range Planning Committee which serves in an advisory capacity reviews data, prioritizes the capital needs, and formulates a plan to address the needs. It then presents recommendations to the Board of Trustees who act upon the Long-Range Planning Committee recommendations including any modifications to the original plan.

In October 2016, the Long Range Planning Committee began meeting to discuss the upcoming facility, technology, curriculum, and extra-curricular needs of Northwest ISD. The committee membership consisted of a well-rounded cross section of our District to ensure all of the areas of Northwest ISD were represented. During the meetings, the Long Range Planning Committee received and evaluated information regarding previous and projected growth of Northwest ISD, technology needs, new facility construction, major building component replacement needs (roofs, HVAC, flooring, security system), and program enhancement needs. After extensive analysis of all the presented needs of Northwest ISD, the Long Range Planning Committee recommended that the School Board authorize a Capital Bond Election for \$399,000,000. On February 13th the Board of Trustees approved an Order Calling a \$399,000,000 Bond Election which passed on May 6, 2017.

Budget Preparation

The District uses site-based budgeting to enhance the ability of principals to serve as effective instructional leaders. Site-based budgeting places the principal at the center of the budget preparation process. The Campus Improvement Plans referenced under the previous paragraph, Budget Planning, link the resources required to the local campus strategies to improve student achievement. The accomplishments are reviewed in the subsequent year.

Board of Trustee Budget Review

The Board of Trustees received budget updates that included any revisions to the original Five-Year Financial Forecast. The Preliminary Budget including the Personnel & Compensation Plan was reviewed in detail throughout April. The 2020-2021 Personnel & Compensation Plan was then adopted May 18th. Early adoption provides advantages in teacher recruitment and allows for the salary detail to be loaded into the adopted budget.

Budget Adoption

The Central Appraisal Districts (“CAD”) 2020 Certified Estimate Appraisal Roll Totals occurred in early June and the rollback tax rate was calculated shortly thereafter. The required legal notice was published on June 8th. The Board of Trustees held the required public meeting and adopted the budget on June 29, 2020.

Tax Rate Adoption

The Central Appraisal Districts (“CAD”) Certification of the 2020 Appraisal Records occurred in late July and the Denton County Tax Assessor-Collector calculated the effective and rollback tax rates shortly thereafter. The required legal notice was published on July 29th. The Board of Trustees held the required public meeting and adopted the tax rate on August 10, 2020.

Budget Amendments

The initial Campus Budget Worksheet allocation represents 100% of the campus funding allocation based on projected enrollment. The Final Amended Budget for the Year Ending June 30, 2021, will be submitted at the June 28, 2021, Board meeting. It will reflect all amendments previously approved by the Board of Trustees plus any final amendments. The Final Amended Budget for the Year Ending June 30, 2021, will be used in the preparation of the Comprehensive Annual Financial Report (“CAFR”).

Comprehensive Annual Financial Report (“CAFR”)

The final stage of the budget cycle is the approval by the Board of Trustees of the audited Comprehensive Annual Financial Report which includes budget to actual comparisons scheduled for November 9, 2020.

Budget Priorities

The Northwest Independent School District lies within one of the fastest growing areas in Texas. The District serves 26,211 students in grades pre-kindergarten through twelfth, a projected increase of 828 students. The district operates three comprehensive high schools, an accelerated high school, six middle schools, 19 elementary schools, a special programs center and a community-based youth residential program.

Fast Growth School District

As a fast growth school district, the ongoing construction of facilities and infrastructure to provide for student growth is a major priority. On May 6, 2017, District voters passed a \$399 million bond election. Enrollment is expected to increase by an additional 6,500 students during the next five years. The district's growth is a result of several factors: the size of the school district; the number of active housing developments; and the attractive housing, retail and business industry in the immediate area. Combined with current school district projects, the bond will provide for an additional 7,000 student seats. More than two-thirds of the approved bond package addresses student growth. Major new or improved facility highlights include:

- Three new elementary schools
- A replacement school for Haslet Elementary
- Renovation of the existing Haslet Elementary to serve as a district instructional facility
- Expansions of Byron Nelson and Eaton high schools to 3,200 students
- Expansions of Medlin and Tidwell middle schools to 1,200 students
- Expansions for three existing elementary schools from 650 to 850 students
- A district aquatic center to serve all campuses
- A classroom addition to Beck Elementary to allow growth for current enrollment
- Outdoor fieldhouses for Byron Nelson and Northwest high schools

Current Public School Finance System

Funding for school districts in the State is provided primarily from State and local sources. State funding for all school districts is provided through a set of funding formulas comprising the "Foundation School Program", as well as two facilities funding programs. Generally, the Finance System is designed to promote wealth equalization among school districts by balancing State and local sources of funds available to school districts. In particular, because districts with relatively high levels of property wealth per student can raise more local funding, such districts receive less State aid, and in some cases, are required to disburse local funds to equalize their overall funding relative to other school districts. Conversely, because districts with relatively low levels of property wealth per student have limited access to local funding, the Finance System is designed to provide more State funding to such districts. Thus, as a school district's property wealth per student increases, State funding to the school district is reduced. As a school district's property wealth per student declines, the Finance System is designed to increase that district's State funding. The Finance System provides a similar equalization system for facilities funding wherein districts with the same tax rate for debt service raise the same amount of combined State and local funding.

2019 Legislation

The 86th Regular Session of the Texas Legislature began on January 8, 2019, and adjourned on May 27, 2019. A total of 7,420 House and Senate bills were filed during the session. Of the bills filed, 1,429 passed, and 56 were vetoed by the governor. The Texas Legislature passed the most consequential public school finance reform since 1993; House Bill 3, authored by House Public Education Committee Chairman Dan Huberty (R-Kingwood) and sponsored by Senate Education Committee Chairman Larry Taylor (R-Friendswood). House Bill 3 dramatically reduces statewide recapture payments over the next biennium. It is important to note that school district property tax reform is directly connected to the school finance reform efforts in House Bill 3. The legislation compresses local school district property taxes over a two-year period and establishes a school district revenue cap of 2.5 percent. These provisions help to reduce the challenge of funding public schools with local revenue, while increasing the state's share of funding public education. This historic reform legislation increases the state's share of funding public education from 38 percent to 45 percent and reduces the burdensome cost of recapture.

The School Finance System as Applied to the District

The District's wealth per student is greater than the equalized wealth value. Accordingly, the District has been required to exercise one of the permitted wealth equalization options. As a district with wealth per student in excess of the equalized wealth value, the District reduces its wealth per student by exercising Option 3 (purchase of attendance credits) pursuant to Chapter 49 of the Texas Education Code, as amended. District voters previously authorized Option 3 as a means of equalizing wealth at an election held within the District. As a so-called "Chapter 49 district", the District does not receive any State funding to pay debt service requirements on its outstanding indebtedness, including the Bonds.

Impacts of COVID-19 – On March 13, 2020, Gov. Greg Abbott declared a state of disaster for all counties in Texas in response to the Pandemic. Pursuant to Chapter 418 of the Texas Government Code, the Governor has broad authority to respond to disasters, including suspending any regulatory statute prescribing the procedures for conducting state business or any order or rule of a state agency (including TEA) that would in any way prevent, hinder, or delay necessary action in coping with the disaster, and issuing executive orders that have the force and effect of law. The Governor has since issued a number of executive orders relating to COVID-19 preparedness and mitigation. These include, for example, the issuance on March 19, 2020 of Executive Order GA-08 which, among other things, imposed limitations on social gatherings of more than 10 people and temporarily closed school districts throughout the state through April 3, 2020, unless otherwise extended, modified, rescinded, or superseded by the Governor. On April 17, 2020, the Governor issued Executive Order GA-16 extending school closures for the remainder of the 2019-2020 school year. In public statements, the Commissioner of the TEA has indicated that the state will continue to evaluate the need for further extensions of school closures.

In addition to the actions by the state and federal officials, local officials have declared a local state of disaster. Many of the federal, state and local actions and policies under the aforementioned disaster declarations are focused on limiting instances where the public can congregate or interact with each other, which affects the operation of schools. TEA has informed Texas school districts that COVID-19 related school closings and/or absenteeism will not impact ADA calculations and school funding so long as a school district commits to support students instructionally while they are at home. The District has developed remote instructional resources for its students and is currently delivering remote instruction. Therefore, the District does not anticipate a reduction in state funding as a result of the school closures at this time.

The District continues to monitor the spread of COVID-19 and is working with local, state, and national agencies to address the potential impact of the Pandemic upon the District. While the potential impact of the Pandemic on the District cannot be quantified at this time, the continued outbreak of COVID-19 could have an adverse effect on the District's operations and financial condition. The Pandemic has negatively affected travel, commerce, and financial markets globally, and is widely expected to continue negatively affecting economic growth and financial markets worldwide. These negative impacts may reduce or negatively affect property values within the District. Additionally, state funding of District operations and maintenance in future fiscal years could be adversely impacted by the negative effects on economic growth and financial markets resulting from the Pandemic as well as ongoing disruptions in the global oil markets.

Litigation Relating to the Texas Public School Finance System

On seven occasions in the last thirty years, the Texas Supreme Court (the "Court") has issued decisions assessing the constitutionality of the Texas public school finance system (the "Finance System"). The litigation has primarily focused on whether the Finance System, as amended by the Texas Legislature (the "Legislature") from time to time (i) met the requirements of article VII, section 1 of the Texas Constitution, which requires the Legislature to "establish and make suitable provision for the support and maintenance of an efficient system of public free schools," or (ii) imposed a statewide ad valorem tax in violation of article VIII, section 1-e of the Texas Constitution because the statutory limit on property taxes levied by school districts for maintenance and operation purposes had allegedly denied school districts meaningful discretion in setting their tax rates. In response to the Court's previous decisions, the Legislature enacted multiple laws that made substantive changes in the way the Finance System is funded in efforts to address the prior decisions declaring the Finance System unconstitutional.

On May 13, 2016, the Court issued its opinion in the most recent school finance litigation, *Morath, et al. v. The Texas Taxpayer and Student Fairness Coalition, et al.*, No. 14-0776 (Tex. May 13, 2016) ("Morath"). The plaintiffs and interveners in the case had alleged that the Finance System, as modified by the Legislature in part in response to prior decisions of the Court, violated article VII, section 1 and article VIII, section 1-e of the Texas Constitution. In its opinion, the Court held that "despite the imperfections of the current school funding regime, it meets minimum constitutional requirements." The Court also noted that:

Lawmakers decide if laws pass, and judges decide if those laws pass muster. But our lenient standard of review in this policy-laden area counsel's modesty. The judicial role is not to second-guess whether our system is optimal, but whether it is constitutional. Our Byzantine school funding "system" is undeniably imperfect, with immense room for improvement. But it satisfies minimum constitutional requirements.

Possible Effects of Litigation and Changes in Law

The Court's decision in *Morath* upheld the constitutionality of the Finance System but noted that the Financing System was "undeniably imperfect." While not compelled by the *Morath* decision to reform the Finance System, the Legislature could enact future changes to the Finance System. Any such changes could benefit or be a detriment to the District. If the Legislature enacts future changes to, or fails adequately to fund the Finance System, or if changes in circumstances otherwise provide grounds for a challenge, the Finance System could be challenged again in the future.

District Approach

The District approach to coping with the combination of fast student growth in a restricted funding environment that satisfies minimum constitutional requirements with increasing academic standards has been to ensure that the budget process is instructionally driven and guided by the Strategic Plan. The Board of Trustees, administration, and staff are committed to Our Vision.

Our Vision

Northwest ISD empowers learners and leaders to positively impact the world.

Total Budgets for All Governmental Funds

The following schedule presents a comparison of revenues and expenditures for all Governmental Funds. Budgets for the General Fund, the Food Service Fund (a Special Revenue Fund) and the Debt Service Fund must be included in the official district budget (legal or fiscal year basis). For informational purposes only, budgets for other Special Revenue Funds and the Capital Projects Funds are included throughout the presentation.

All Governmental Funds - Revenues

| <u>Description</u> | <u>Actual 2016-17</u> | <u>Actual 2017-18</u> | <u>Actual 2018-19</u> | <u>Budget 2019-20</u> | <u>Budget 2020-21</u> |
|---------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| General Fund | \$182,920,439 | \$200,459,993 | \$223,211,447 | \$221,371,318 | \$230,861,517 |
| Special Revenue Funds | 15,735,917 | 17,658,083 | 19,103,371 | 13,714,139 | 15,599,554 |
| Debt Service Funds | 56,350,660 | 68,055,232 | 80,746,048 | 74,988,313 | 86,900,000 |
| Capital Projects Funds | <u>510,513</u> | <u>873,601</u> | <u>1,886,158</u> | <u>752,073</u> | <u>1,920,866</u> |
| Total | <u>\$255,517,529</u> | <u>\$288,046,909</u> | <u>\$324,947,024</u> | <u>\$310,825,843</u> | <u>\$335,281,937</u> |

All Governmental Funds - Revenues

| <u>Description</u> | <u>Actual 2016-17</u> | <u>Actual 2017-18</u> | <u>Actual 2018-19</u> | <u>Budget 2019-20</u> | <u>Budget 2020-21</u> |
|---------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Local Sources | \$207,364,434 | \$239,879,323 | \$277,944,362 | \$279,294,288 | \$298,428,777 |
| State Sources | 41,130,734 | 39,825,326 | 32,900,331 | 21,464,603 | 25,641,009 |
| Federal Sources | <u>7,022,361</u> | <u>8,342,260</u> | <u>14,102,331</u> | <u>10,066,952</u> | <u>11,212,151</u> |
| Total | <u>\$255,517,529</u> | <u>\$288,046,909</u> | <u>\$324,947,024</u> | <u>\$310,825,843</u> | <u>\$335,281,937</u> |

All Governmental Funds - Expenditures

| <u>Description</u> | <u>Actual 2016-17</u> | <u>Actual 2017-18</u> | <u>Actual 2018-19</u> | <u>Budget 2019-20</u> | <u>Budget 2020-21</u> |
|---------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| General Fund | \$186,203,438 | \$196,505,737 | \$219,056,078 | \$242,480,565 | \$256,028,363 |
| Special Revenue Funds | 15,641,177 | 17,320,898 | 19,133,834 | 13,623,173 | 18,814,232 |
| Debt Service Funds | 57,124,003 | 66,494,379 | 67,302,595 | 78,664,435 | 83,484,994 |
| Capital Projects Funds | <u>68,778,280</u> | <u>109,455,378</u> | <u>107,309,812</u> | <u>212,248,352</u> | <u>187,624,967</u> |
| Total | <u>\$327,746,898</u> | <u>\$389,776,392</u> | <u>\$412,802,319</u> | <u>\$547,016,525</u> | <u>\$545,952,556</u> |

All Governmental Funds - Expenditures by Object

| <u>Description</u> | <u>Actual 2016-17</u> | <u>Actual 2017-18</u> | <u>Actual 2018-19</u> | <u>Budget 2019-20</u> | <u>Budget 2020-21</u> |
|---------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Payroll | \$150,161,492 | \$159,168,176 | \$173,812,498 | \$192,644,668 | \$199,186,335 |
| Contracted Services | 34,631,880 | 36,075,015 | 45,050,283 | 46,943,225 | 53,015,663 |
| Supplies and Materials | 21,187,138 | 16,926,025 | 29,812,391 | 61,486,200 | 49,501,520 |
| Other Operating | 5,503,930 | 5,206,520 | 5,108,154 | 6,102,867 | 9,971,548 |
| Debt Service | 57,833,491 | 67,230,579 | 68,060,680 | 79,464,435 | 83,484,994 |
| Capital Outlay | <u>58,428,967</u> | <u>105,170,081</u> | <u>90,958,311</u> | <u>160,375,131</u> | <u>150,792,496</u> |
| Total | <u>\$327,746,898</u> | <u>\$389,776,392</u> | <u>\$412,802,319</u> | <u>\$547,016,525</u> | <u>\$545,952,556</u> |

Analysis of Adopted Budgets

General Fund - This fund, budgeted at \$256,028,363 is established to account for resources financing the fundamental operations of the District, in partnership with the community, in enabling and motivating students to reach their full potential. All revenues and expenditures not required to be accounted for in other funds are included here. This is a budgeted fund and any fund balances are considered resources available for current operations. Fund balances may be appropriated by the Board of Trustees to implement its responsibilities.

Local Revenues are driven by property taxes and State Program revenues are driven by the Texas Education Agency ("TEA") calculated Foundation School Program. General Fund current expenditures increased by \$13,547,798 from 2019-20 reflecting a projected increase in enrollment of 828 students from 25,383 in 2019-20 to 26,211 in 2020-21.

The District approach to coping with the combination of fast student growth in a restricted funding environment with increasing academic standards has been to ensure that the budget process is instructionally driven and guided by the Strategic Plan. During the budget development process the Administration reviewed all revenues and expenditures and focused on aligning the allocation of resources, both personnel and financial, with the accomplishment of the goals and objectives. All cost increases are referenced to the Strategic Plan Goals.

The 2020-21 Maintenance & Operations tax rate was compressed by the 2019 Texas Legislature and House Bill 3. The 2020-21 Maintenance & Operations tax rate is \$0.9163 down from \$0.97 in 2019-20.

Budget Highlights detailing major changes to the General Fund budget are listed beginning on page 25.

Special Revenue Funds - These funds budgeted at \$18,814,232 in total are established to account for federally financed or expenditures legally restricted for specified purposes and Food Service Program transactions. Except for the Food Service fund, any unused balances are returned to the grantor at the close of specified project periods. The Food Service fund is the only required budgeted fund. For all other funds in this fund type, project accounting is employed to maintain integrity for the various sources of funds. The District's Food Service Fund budgeted at \$10,097,785 is considered a special revenue fund.

Debt Service Funds - This governmental fund budgeted at \$83,484,994 is established to account for payment of principal and interest on long-term general obligation debt and other long-term debts for which a tax has been dedicated. This is a budgeted fund and a separate bank account is maintained for this fund. In 2017 the District closed out the 2012 and 2008 bond authorizations issuing unlimited tax bonds of \$55,000,000 from the 2012 bond authorization and \$45,000,000 in from the 2008 bond authorization. The District's voters authorized \$399 million in bonds on May 6, 2017. In May, 2018 and May, 2019 the District authorized issuing unlimited tax bonds of \$100,000,000 respectively. April, 2020 the District issued unlimited tax bonds totaling \$199,000,000.

Since 2015 the debt management actions of the District's Board of Trustees, administration, and the financial team have implemented seven refunding programs and prepaid \$11.1 million of existing bonds to reduce the cost of voter-approved bonds. These debt management actions generated \$96,100,531 of savings to the District's taxpayers. The reduction in debt service payments will help the District accommodate the future bond programs to support our ever increasing enrollment.

The District's bonds are rated Aaa by Moody's Investor Services and AAA by Fitch Ratings, by virtue of the Permanent School Fund of the State of Texas. The underlying credit ratings of the district are Aa2 by Moody's Investor Services and AA by Fitch Ratings.

The 2020-21 Interest & Sinking tax rate was lowered from \$0.45 in 2019-20 to \$0.42 for the 2020-21 school year. The 2017-18 Interest & Sinking tax rate was increased from \$0.41250 to \$0.45000. The 2017 - 2018 increase of \$0.03750 in the Interest and Sinking Tax (I&S) tax rate reflects the passage of the 2017 Bond Authorization election.

Capital Projects Funds - This governmental fund budgeted at \$187,624,967 is established to account for proceeds, on the modified accrual basis, from the sale of bonds and other resources to be used for Board authorized acquisition, construction, or renovation as well as furnishing and equipping of major capital facilities. The District is one of the fastest growing school districts in Texas. Over the last three audited school years, 2017-18 through 2019-20, the District has annually averaged \$ 119,450,718 in construction related expenditures – \$2,297,129 million dollars per week for three consecutive years. The Capital Projects fund balance is budgeted to be drawn down as the projects currently in progress are finalized.

Capital Projects History

The Northwest Independent School District lies within one of the fastest growing areas in Texas. The District serves 26,211 students in grades pre-kindergarten through twelfth, a projected increase of 828 students. The district operates three comprehensive high schools, an accelerated high school, six middle schools, nineteen elementary schools, a special programs center and a community-based youth residential program.

In **2001** District voters approved a \$182.2 million dollar bond issue to accommodate the 3,000 additional students expected to enroll in the district over the next five years. This bond provided for renovations at every school, classroom additions, campus improvements, and a new stadium. However, differing from the previous bond issue, the focus was on renovating and expanding existing campuses.

In **2005**, the District voters passed a \$224.5 million bond election. Ninety-six percent of this bond addressed student enrolment growth. The bond package contained: \$209.4 million providing 7,000 seats for student growth, \$10 million for technology improvements & replacement, and \$5.1 million for roof and HVAC replacement projects.

In **2008**, District voters passed a \$260 million bond election. Ninety-two percent of this bond addressed student enrolment growth. The bond package contained: \$216.0 million providing one middle school and seven elementary schools, \$17.0 million for technology for new schools, replacement, and initiatives, \$9.9 million for classroom additions and roof and HVAC system replacements, \$9.5 million for one middle school and eight elementary school sites, and \$7.6 million for orchestra classrooms and Career Pathways/Academies

In **2012**, District voters passed a \$255 million bond election. Eighty-three percent of this bond addresses student enrolment growth. The bond package contained: \$212 million providing (4,000 seats) one high school, one middle school, Career Academies and Pathways, and classrooms for Science, Math, & Environmental Studies, \$25 million for technology for new schools, replacement, and initiatives, \$18.6 million for classroom additions, safety & security equipment updates, roof, flooring, and HVAC system replacements.

On May 6, **2017**, District voters passed a \$399 million bond election. Enrollment is expected to increase by an additional 6,200 students during the next five years. Combined with current school district projects, the bond will provide for an additional 7,000 student seats. This bond authorization includes funds for:

- Student Population Growth
- Aging Conditions of Existing Facilities
- Safety & Security of our Students & Staff
- Technology Infrastructure & Devices
- Advancing Student Programs

Operating Costs

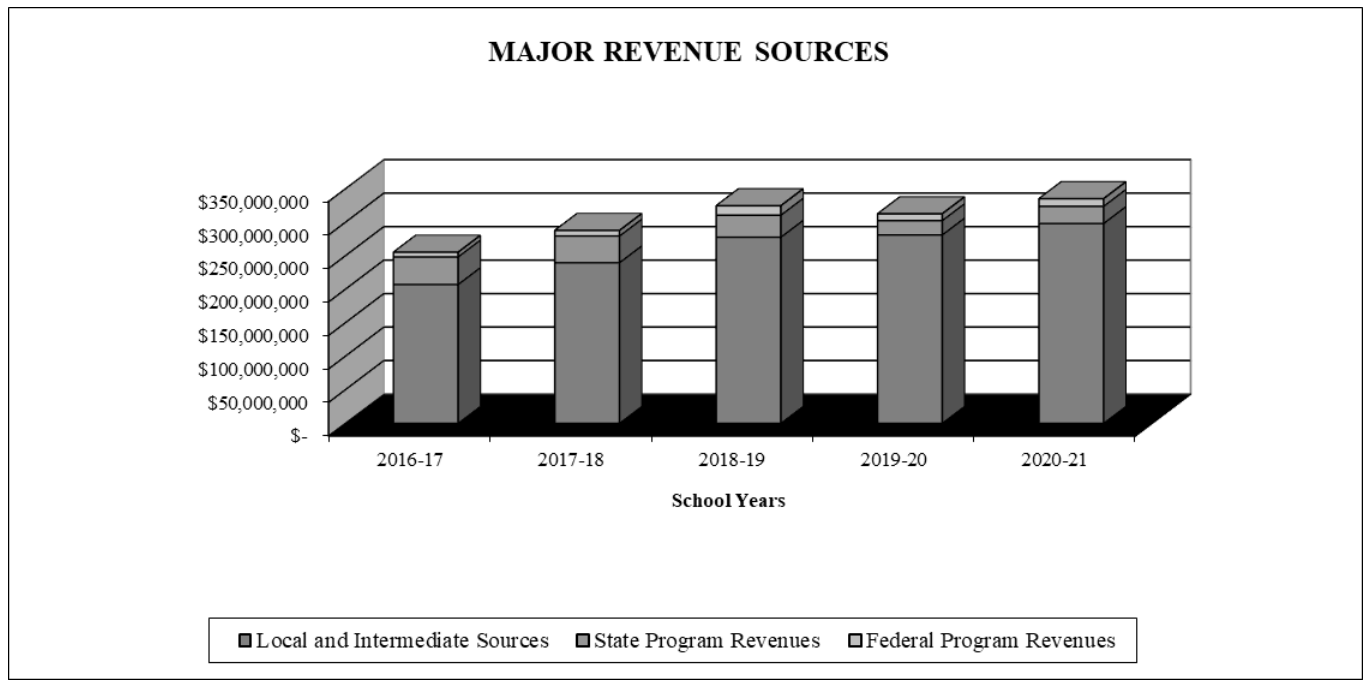
With the opening of any new school, the General Fund is increased to address the additional costs of school operations. These additional operating costs are funded through property taxes and state funding. The 2017-2018 school year was unusual in that no new campus opened. The estimated operating costs of new construction for the remaining 2012 and new 2017 Bond Authorization Projects are shown on page 11.

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | | | | |
|---|-------------|---------------|------------------------------|------------------|----|----|----|----|
| CAPITAL PROJECTS FUNDS - MASTER PROJECT LIST | | | | | | | | |
| 2017 BOND AUTHORIZATION | | | | | | | | |
| BUDGET FOR THE YEAR ENDING JUNE 30, 2021 | | | | | | | | |
| | | | | Project Schedule | | | | |
| | Project | Project | Original | 17 | 18 | 19 | 20 | 21 |
| <u>Project</u> | <u>Type</u> | <u>Number</u> | <u>Budget</u> | 18 | 19 | 20 | 21 | 22 |
| <u>Enrollment & Program Growth</u> | | | | | | | | |
| New Elementary #19 | New | 17-122-2 | \$ 30,616,967 | | X | | | |
| New Elementary #20 | New | 17-123-2 | 32,754,099 | | | X | | |
| New Elementary #21 | New | 17-124-2 | 35,046,886 | | | | X | |
| New Haslet Replacement | New | 17-101-2 | 32,754,099 | | | X | | |
| Natatorium | New | 17-NAT-2 | 31,066,389 | | | X | | |
| <u>Technology</u> | | | | | | | | |
| Infrastructure and Hardware | Technology | 17-INFR | 23,167,935 | | | X | | |
| Student Device Refresh | Technology | 17-SDR | 5,100,000 | | | X | | |
| Teacher/Staff Device Refresh | Technology | 17-TDR | 6,834,000 | | | X | | |
| Virtual Desktop Infrastructure | Technology | 17-VDESK | 2,295,000 | | | X | | |
| <u>Additions and Improvements</u> | | | | | | | | |
| <u>Safety and Security:</u> | | | | | | | | |
| Entrance/Reception Improvements | Improvement | 17-RECEP | 881,815 | | | X | | |
| Door Hardware Upgrades | Improvement | 17-DOORS | 1,174,630 | | | X | | |
| Access Control and Intrusion Alarms | Improvement | 17-ALARM | 4,407,766 | | | X | | |
| Security Cameras | Improvement | 17-CAM | 2,352,790 | | | X | | |
| Intercom and Phone Systems | Improvement | 17-951PN | 5,264,600 | | | X | | |
| <u>Additions to Increase Capacity:</u> | | | | | | | | |
| BNHS Additions/Renovations | Additions | 17-007-1 | 54,126,908 | | X | | | |
| NHS Additions/Renovations | Additions | 17-001-1 | 19,594,088 | | | X | | |
| EHS Additions/Renovations | Additions | 17-011-1 | 21,765,710 | | | X | | |
| Chisholm Trail Additions/Renovations | Additions | 17-044-1 | 4,854,245 | | | X | | |
| Pike Additions/Renovations | Additions | 17-043-1 | 5,613,511 | | | X | | |
| Wilson Additions/Renovations | Additions | 17-046-1 | 786,282 | | | X | | |
| Tidwell Additions/Renovations | Additions | 17-045-1 | 3,604,878 | | | | X | |
| Medlin Additions/Renovations | Additions | 17-042-1 | 8,191,698 | | | | X | |
| Beck Additions/Renovations | Additions | 17-109-1 | 3,734,963 | X | | | | |
| Hughes Additions/Renovations | Additions | 17-113-1 | 5,039,721 | X | | | | |
| Ag Barn Additions/Renovations | Additions | 17-001AG | 3,474,474 | | X | | | |
| Existing ES Additions/Renovations | Additions | 17-999-1 | 10,791,849 | | | X | | |
| <u>Renovations</u> | | | | | | | | |
| Misc. ES Renovations | Renovation | 17-999-1 | 12,181,193 | | | X | | |
| Haslet to Admin. Conversion | Renovation | 17-ANNEX | 10,648,109 | | | | X | |
| Classroom Furniture Refresh | Renovation | 17-951-1 | 2,790,720 | | | X | | |
| <u>Site Purchases</u> | | | | | | | | |
| | Purchase | 17-S99-8 | 18,084,675 | X | | | | |
| <u>TOTAL</u> | | | | | | | | |
| | | | <u>\$ 399,000,000</u> | | | | | |

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | |
|--|--------------|-------------------|---------------------|---------------------|---------------------|
| CAPITAL PROJECTS FUNDS | | | | | |
| OPERATING COSTS | | | | | |
| BUDGET FOR THE YEAR ENDING JUNE 30, 2021 | | | | | |
| 2012 AND 2017 BOND AUTHORIZATIONS | | | | | |
| | Adopted | Adopted | Adopted | Adopted | Adopted |
| | Budget | Budget | Budget | Budget | Budget |
| <u>Project</u> | <u>16-17</u> | <u>17-18</u> | <u>18-19</u> | <u>19-20</u> | <u>20-21</u> |
| Senior High School - Additions | | | | | |
| Contracted Services: | | | | | |
| * Custodial | - | - | - | 62,433 | 127,363 |
| * Water | - | - | - | 24,442 | 49,862 |
| * Electricity | - | - | - | 37,745 | 77,000 |
| * Propane | - | - | - | 3,167 | 6,461 |
| * Garbage | - | - | - | 2,990 | 6,099 |
| | | | | | |
| Adams Middle School - New Construction | | | | | |
| Payroll Costs: | | | | | |
| * School Leadership | - | - | 379,199 | - | - |
| * Instructional Resources | - | - | 82,378 | - | - |
| * Counseling Services | - | - | 234,681 | - | - |
| * Health Services | - | - | 70,484 | - | - |
| * Data Processing | - | - | 27,854 | - | - |
| | | | | | |
| Contracted Services: | | | | | |
| * Custodial | - | - | 247,345 | - | - |
| * Water | - | - | 39,819 | - | - |
| * Electricity | - | - | 129,453 | - | - |
| * Propane | - | - | 6,276 | - | - |
| * Garbage | - | - | 12,072 | - | - |
| | | | | | |
| Elementary School - New Construction | | | | | |
| Payroll Costs: | | | | | |
| * School Leadership | - | - | 261,706 | 533,882 | 272,279 |
| * Instructional Resources | - | - | 73,107 | 149,138 | 76,060 |
| * Counseling Services | - | - | 75,952 | 154,942 | 79,020 |
| * Health Services | - | - | 61,244 | 124,936 | 63,718 |
| * Data Processing | - | - | 12,012 | 24,504 | 12,498 |
| | | - | | | |
| Contracted Services: | | | | | |
| * Custodial | - | 58,531 | 119,404 | 274,032 | 124,228 |
| * Water | - | 14,725 | 30,038 | 68,938 | 31,252 |
| * Electricity | - | 34,773 | 70,937 | 162,799 | 73,803 |
| * Propane | - | 1,556 | 3,175 | 7,286 | 3,303 |
| * Garbage | - | 4,471 | 9,120 | 20,930 | 9,488 |
| | | | | | |
| Total | <u>\$ -</u> | <u>\$ 114,055</u> | <u>\$ 1,946,256</u> | <u>\$ 1,652,163</u> | <u>\$ 1,012,435</u> |

Major Revenue Sources

District programs are primarily supported by local real and personal property taxes budgeted at \$284,126,939 divided between the General Fund \$197,326,939 and the Debt Service Funds at \$86,800,000. The balance is from investment earnings, co-curricular, and food service activity. State program revenues include General Fund appropriations of \$9,546,474 for the Per Capita Apportionment, \$7,240,674 for the Foundation School Program Act Entitlements, and \$8,822,505 for Teacher Retirement/TRS Care - On-Behalf Payments. The "On-Behalf" revenues equal state payments of matching teacher retirement paid for active members of the school district in accordance with GASB Statement No. 24. The remaining state program revenues and federal program revenues are associated with grants.



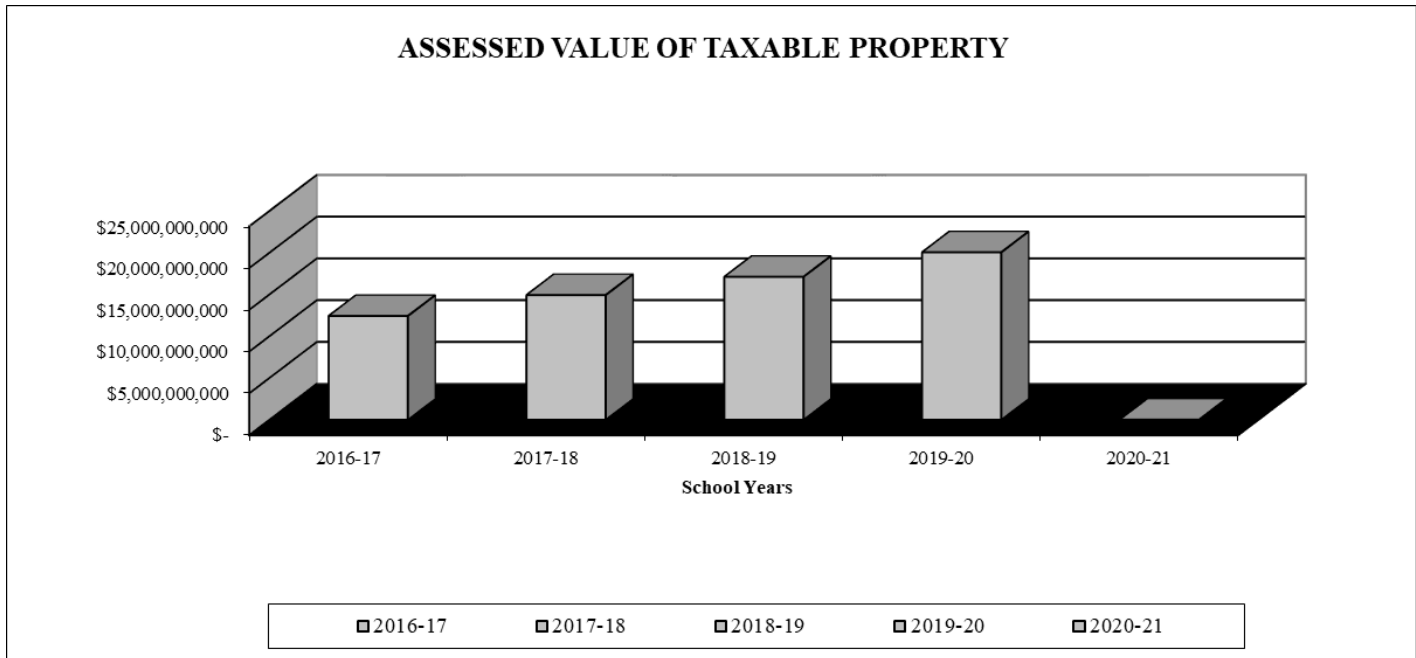
MAJOR REVENUE SOURCES

| <u>Description</u> | <u>Actual 2016-17</u> | <u>Actual 2017-18</u> | <u>Actual 2018-19</u> | <u>Budget 2019-20</u> | <u>Budget 2020-21</u> |
|--------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Local and Intermediate Sources | \$ 207,364,434 | \$ 239,879,323 | \$ 277,944,362 | \$ 279,294,288 | \$ 298,428,777 |
| State Program Revenues | 41,130,734 | 39,825,326 | 32,900,331 | 21,464,603 | 25,641,009 |
| Federal Program Revenues | <u>7,022,361</u> | <u>8,342,260</u> | <u>14,102,332</u> | <u>10,066,952</u> | <u>11,212,151</u> |
| Total | <u>\$ 255,517,529</u> | <u>\$ 288,046,909</u> | <u>\$ 324,947,025</u> | <u>\$ 310,825,843</u> | <u>\$ 335,281,937</u> |

Intergovernmental Charges – Chapter 41 Recapture

Starting in 2000-01 the District fell under the provisions of Chapter 41, Texas Education Code. A key "equity" chapter in the Texas Education Code (TEC) is Chapter 41 which is devoted to wealth equalization. District expenditures under the State of Texas mandated Chapter 41 wealth equalization total \$336,435,091 inception to date. The District budgeted \$5,780,895 for the 2020-21 school for the purpose of paying the mandated wealth equalization to the Texas Education Agency. Chapter 41 was changed to Chapter 49 due to changes in the 2019 86th Texas Legislature.

Assessed Value of Taxable Property



| ASSESSED VALUE OF TAXABLE PROPERTY | | | | | |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | | |
| | Actual | Actual | Actual | Budget | Budget |
| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
| CAD Certified Appraisal Records | \$12,420,509,000 | \$14,924,184,765 | \$17,503,055,570 | \$19,925,863,134 | \$21,968,388,132 |
| Comptroller Property Value Study | \$12,917,014,030 | \$14,640,189,835 | \$17,322,266,727 | \$19,812,032,417 | N / A |

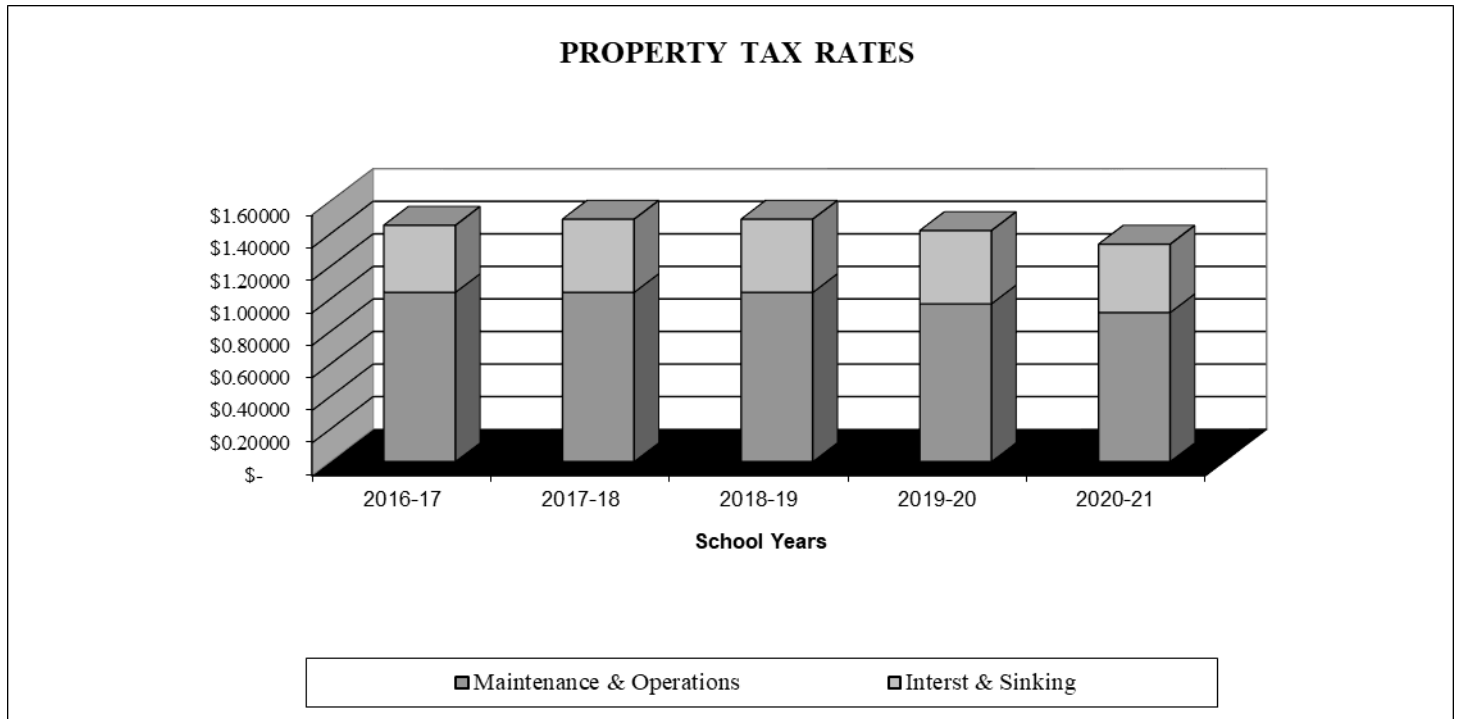
DISCUSSION

The Denton, Tarrant, and Wise Central Appraisal Districts ("CAD") certify the appraisal records by July 25th of every tax year based on property values as of January 1st of the tax year. All properties are assessed at 100% of market value. The CAD Certification of the 2020 Appraisal Records occurred in late July and the Denton County Tax Assessor-Collector calculated the rollback tax rate shortly thereafter. The required legal notice was published on July 29th. The Board of Trustees held the required public meeting and adopted the tax rate on August 10, 2020.

The District's fiscal year runs from July 1st to June 30th. Therefore, the 2020 Certified Estimate Appraisal Roll Totals occurred in early June and the rollback tax rate was calculated shortly thereafter. The required legal notice was published on June 13th. The Board of Trustees held the required public meeting and adopted the budget on June 29, 2020.

The Texas Comptroller of Public Accounts annually certifies the final value property values on or before July 1st of the following year. The Commissioner of Education uses the final values in the process of allocating state funds to school districts. This includes wealth equalization under the Texas Education Code Chapter 49 provisions.

Property Tax Rates



| PROPERTY TAX RATES | | | | | |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actual | Actual | Actual | Budget | Budget |
| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
| Maintenance & Operations | \$ 1.04000 | \$ 1.04000 | \$ 1.04000 | \$ 0.97000 | \$ 0.91630 |
| Interest & Sinking | 0.41250 | 0.45000 | 0.45000 | 0.45000 | 0.42000 |
| Total Tax Rate | \$ 1.45250 | \$ 1.49000 | \$ 1.49000 | \$ 1.42000 | \$ 1.33630 |

DISCUSSION

The Board of Trustees adopted the tax rates on August 26th after giving appropriate public notice. School district tax rates consist of a Maintenance & Operations ("M&O") and an Interest & Sinking ("I&S") tax rate.

Maintenance and Operations (M&O) tax rate: A local school district tax rate that raises revenue to be used to operate and maintain the district's schools. The 2019-20 M&O tax rate was compressed due to the 86th Legislature and was set at \$0.97. House bill 3, as required by the 2019 Legislature required districts to lower their M&O rates. The 2020-21 M&O tax rate decreased to \$0.9163 after a failed VATRE in November, 2020.

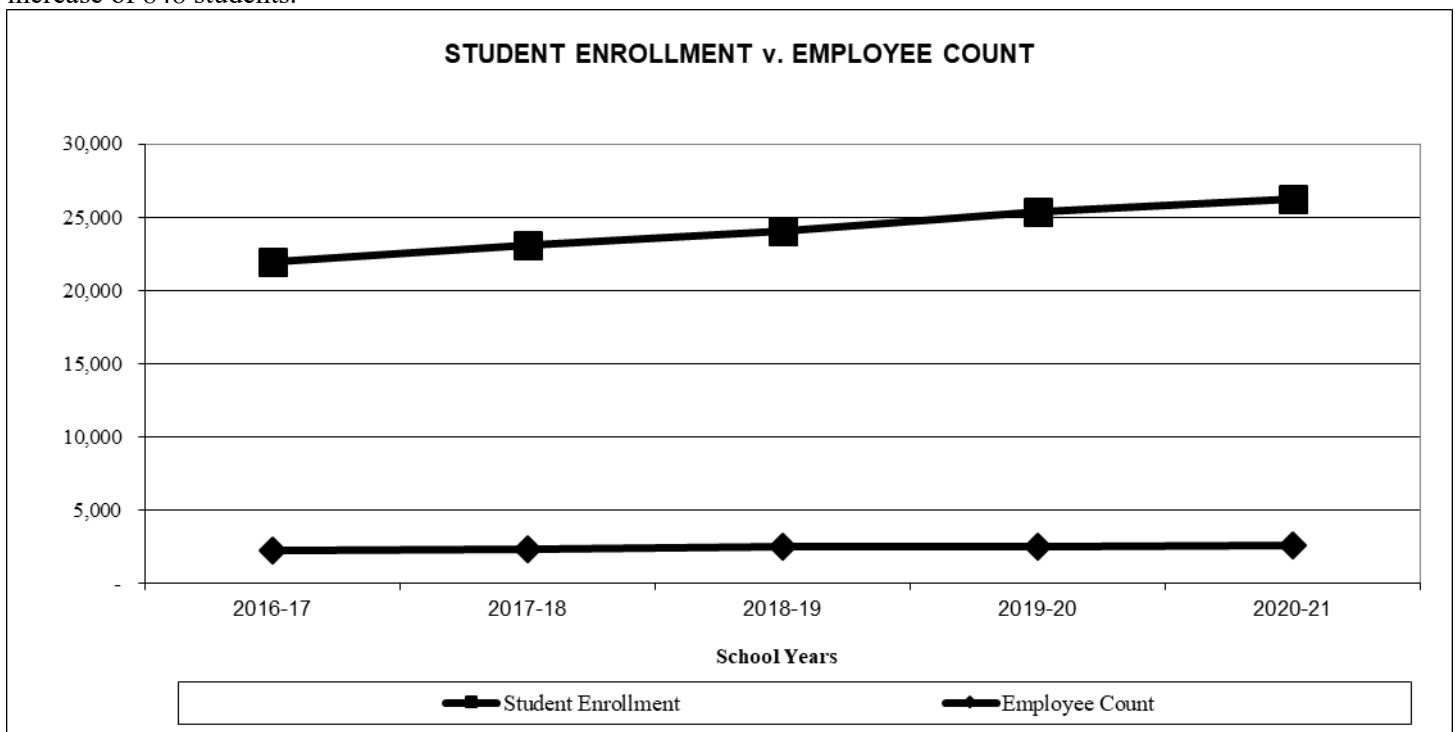
Interest & Sinking (I&S) tax rate: A tax levied and money used by school districts to pay for voter approved bonded indebtedness, usually construction of facilities or other capital needs. The 2020-21 I & S tax rate was reduced from \$0.45000 to \$0.42000.

Student Enrollment Projections

The annual enrollment projections are generated by Templeton Demographics. The enrollment projections are then reviewed by a District team before release to the campuses:

| <u>Department</u> | <u>Focus</u> |
|---|------------------------------|
| • Financial Services | Five-Year Financial Forecast |
| • Facilities, Planning and Construction | Capital Projects Forecast |
| • Administrative Services | Staffing Forecast |

Templeton Demographics presents quarterly demographics reports to the Board of Trustees to explain the findings, provide comment on new and potential housing developments and create an understanding of future residential developments' impact on the school district. The District is projected to grow to 26,211 students in 2020 - 2021 an increase of 848 students.



Student Enrollment vs. Employee Count

Student growth drives employee growth. As described in the Organizational Section – Budget Process the District annually reviews the High School, Middle School, and Elementary School Staffing Formulas.

Student Enrollment Projections

| <u>Method</u> | <u>Year</u> | <u>Total</u> | <u>Elementary (EC-5th)</u> | <u>Middle (6th-8th)</u> | <u>High School (9th-12th)</u> |
|----------------------------|-------------|--------------|---|---|---|
| Actual | 2016-17 | 21,694 | 10,484 | 5,130 | 6,350 |
| | 2017-18 | 23,061 | 11,050 | 5,379 | 6,632 |
| | 2018-19 | 24,052 | 11,441 | 5,630 | 6,981 |
| Budget Forecast | 2019-20 | 25,383 | 12,045 | 5,986 | 7,352 |
| | 2020-21 | 26,211 | 12,532 | 6,142 | 7,537 |
| | 2021-22 | 28,175 | 13,455 | 6,446 | 8,274 |
| | 2022-23 | 29,517 | 14,183 | 6,718 | 8,616 |
| | 2023-24 | 30,909 | 14,876 | 7,044 | 8,989 |

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
ENROLLMENT BY ORGANIZATION
BUDGET FOR THE YEAR ENDING JUNE 30, 2021**

| Description | Actual <u>2016-17</u> | Actual <u>2017-18</u> | Actual <u>2018-19</u> | Budget <u>2019-20</u> | Budget <u>2020-21</u> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Northwest High School | 2,009 | 1,756 | 1,816 | 1,920 | 1,966 |
| Byron Nelson High School | 2,551 | 2,508 | 2,499 | 2,532 | 2,571 |
| V. R. Eaton High School | 1,603 | 2,190 | 2,443 | 2,629 | 2,719 |
| James M. Steele Accelerated High School | 142 | 144 | 186 | 190 | 200 |
| Alternative Education Campuses | 45 | 34 | 37 | 81 | 81 |
| Total High Schools | <u>6,350</u> | <u>6,632</u> | <u>6,981</u> | <u>7,352</u> | <u>7,537</u> |
| Medlin Middle School | 1,145 | 1,117 | 1,121 | 1,152 | 1,088 |
| Gene Pike Middle School | 830 | 933 | 976 | 1,039 | 1,065 |
| Chisholm Trail Middle School | 1,016 | 1,067 | 473 | 463 | 533 |
| John M. Tidwell Middle School | 1,167 | 1,212 | 954 | 1,052 | 1,039 |
| Truett Wilson Middle School | 972 | 1,050 | 929 | 973 | 958 |
| Leo Adams Middle School | - | - | 1,177 | 1,307 | 1,459 |
| Total Middle Schools | <u>5,130</u> | <u>5,379</u> | <u>5,630</u> | <u>5,986</u> | <u>6,142</u> |
| Haslet Elementary School | 598 | 704 | 469 | 489 | 495 |
| Justin Elementary School | 556 | 567 | 631 | 434 | 630 |
| Lakeview Elementary School | 575 | 619 | 588 | 611 | 600 |
| Roanoke Elementary School | 715 | 748 | 771 | 659 | 645 |
| Seven Hills Elementary School | 571 | 568 | 560 | 566 | 522 |
| Samuel Beck Elementary School | 830 | 833 | 819 | 792 | 802 |
| W. R. Hatfield Elementary School | 476 | 503 | 381 | 388 | 447 |
| Prairie View Elementary School | 421 | 445 | 447 | 562 | 486 |
| Sonny and Allegra Nance Elementary School | 507 | 567 | 608 | 645 | 604 |
| J. Lyndal Hughes Elementary School | 605 | 628 | 685 | 720 | 704 |
| Kay Granger Elementary School | 924 | 923 | 784 | 788 | 782 |
| Sendra Ranch Elementary School | 562 | 560 | 651 | 649 | 625 |
| O. A. Peterson Elementary School | 726 | 758 | 733 | 794 | 774 |
| Clara Love Elementary School | 655 | 612 | 741 | 722 | 679 |
| J. C. Thompson Elementary School | 580 | 686 | 612 | 684 | 757 |
| Carl E. Schluter Elementary School | 666 | 715 | 778 | 865 | 948 |
| Wayne A. Cox Elementary School | 517 | 614 | 680 | 751 | 853 |
| Lizzie Curtis Elementary School | - | - | 503 | 622 | 731 |
| Lance Thompson Elementary School | - | - | - | 304 | 448 |
| Total Elementary Schools | <u>10,484</u> | <u>11,050</u> | <u>11,441</u> | <u>12,045</u> | <u>12,532</u> |
| Total Enrollment | <u>21,964</u> | <u>23,061</u> | <u>24,052</u> | <u>25,383</u> | <u>26,211</u> |

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|
| EMPLOYEE (FTE) COUNT BY ORGANIZATION | | | | | |
| BUDGET FOR THE YEAR ENDING JUNE 30, 2021 | | | | | |
| | | | | | |
| | Actual | Actual | Actual | Budget | Budget |
| Description | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
| Northwest High School | 178.36 | 160.12 | 163.77 | 163.64 | 183.32 |
| Byron Nelson High School | 188.42 | 193.01 | 191.83 | 189.51 | 214.57 |
| V. R. Eaton High School | 124.46 | 165.58 | 176.71 | 192.53 | 197.81 |
| James M. Steele Accelerated High School | 26.41 | 26.85 | 28.91 | 30.34 | 28.72 |
| Alternative Education Campuses | 13.38 | 14.30 | 15.52 | 5.00 | 6.48 |
| | | | | | |
| Medlin Middle School | 86.21 | 89.69 | 89.69 | 93.10 | 99.50 |
| Gene Pike Middle School | 73.81 | 78.74 | 85.75 | 88.49 | 92.49 |
| Chisholm Trail Middle School | 92.79 | 92.71 | 61.50 | 62.46 | 65.70 |
| John M. Tidwell Middle School | 94.04 | 94.95 | 83.75 | 85.31 | 91.27 |
| Truett Wilson Middle School | 81.40 | 88.78 | 88.40 | 82.79 | 93.10 |
| Leo Adams Middle School | - | 1.00 | 89.72 | 102.69 | 96.44 |
| | | | | | |
| Haslet Elementary School | 50.79 | 57.91 | 49.43 | 50.01 | 53.01 |
| Justin Elementary School | 48.74 | 51.37 | 54.44 | 52.00 | 59.44 |
| Lakeview Elementary School | 51.15 | 55.30 | 55.51 | 59.38 | 61.66 |
| Roanoke Elementary School | 62.68 | 66.09 | 66.96 | 58.41 | 73.57 |
| Seven Hills Elementary School | 57.29 | 55.40 | 54.66 | 57.11 | 61.46 |
| Samuel Beck Elementary School | 64.63 | 66.37 | 64.08 | 64.41 | 70.48 |
| W. R. Hatfield Elementary School | 49.34 | 53.16 | 49.11 | 47.01 | 52.47 |
| Prairie View Elementary School | 50.95 | 54.08 | 54.32 | 56.09 | 58.19 |
| Sonny and Allegra Nance Elementary School | 48.63 | 48.51 | 53.13 | 54.22 | 56.20 |
| J. Lyndal Hughes Elementary School | 57.48 | 57.03 | 64.44 | 66.70 | 71.53 |
| Kay Granger Elementary School | 70.43 | 70.55 | 62.92 | 63.50 | 68.33 |
| Sendera Ranch Elementary School | 53.70 | 54.53 | 59.95 | 59.04 | 65.18 |
| O. A. Peterson Elementary School | 64.59 | 68.95 | 68.06 | 67.06 | 72.09 |
| Clara Love Elementary School | 60.68 | 57.64 | 68.52 | 66.85 | 70.92 |
| J. C. Thompson Elementary School | 56.92 | 55.91 | 55.28 | 62.30 | 65.80 |
| Carl E. Schluter Elementary School | 63.05 | 63.31 | 67.74 | 73.66 | 71.63 |
| Wayne A. Cox Elementary School | 53.26 | 56.69 | 58.82 | 68.50 | 65.65 |
| Lizzie Curtis Elementary School | - | - | 44.44 | 56.08 | 46.89 |
| Lance Thompson Elementary School | - | - | - | 39.47 | 47.08 |
| | | | | | |
| Enhanced Services | 67.88 | 71.40 | 82.18 | 42.20 | 42.20 |
| Cocurricular/Extracurricular Activities | 9.00 | 10.00 | 13.00 | 12.00 | 12.00 |
| Superintendent of Schools | 3.50 | 5.00 | 4.00 | 4.00 | 3.00 |
| Communications | 9.00 | 10.00 | 8.00 | 8.00 | 7.00 |
| Curriculum and Instruction | 37.00 | 38.00 | 43.00 | 47.00 | 32.20 |
| Legal Counsel | - | 2.00 | 2.00 | 2.00 | 2.00 |
| Human Resources | 15.00 | 12.00 | 14.00 | 15.00 | 19.00 |
| Financial Services | 18.00 | 19.00 | 21.00 | 22.00 | 24.50 |
| Technology Services | 66.62 | 69.26 | 75.02 | 77.80 | 59.00 |
| Facilities Planning, and Construction | 54.46 | 53.00 | 54.94 | 62.95 | 65.90 |
| Multi-Campus | 38.95 | 48.81 | 58.30 | 18.00 | 18.00 |
| Total Employees | 2,243.00 | 2,335.00 | 2,505.00 | 2,529.62 | 2,645.78 |

Financial Forecast

The General Fund Five-Year Financial Forecast is based on the following assumptions:

- | | |
|--------------------------------------|----------------------------|
| • Student Enrollment | District estimate. |
| • Assessed Value of Taxable Property | District estimate. |
| • CPTD Index Value | 2020 Property Value Study. |
| • Maintenance & Operations Tax Rate | \$0.9163 for 2020-21. |
| • Interest & Sinking Tax Rate | \$0.42 for 2020-21. |
| • Texas Legislature | Current Law |

Combined Statement of Revenues, Expenditures and Changes in Fund Balance

The Combined Statement of Revenues, Expenditures and Changes in Fund Balance is based on forecasted student growth and current law. The forecast shows a significant deficit starting in 2019 – 2020 which will be addressed through the 2019 – 2020 budget/tax rate process. The passage of HB3 by the 2019 Texas Legislature is one of the most comprehensive changes to school finance in the last 20 years. It will take 2-3 years to fully encapsulate everything involved in HB3, and the NISD staff is committed to ensuring that our mission, vision, and goals are achieved during this time.

Student Enrollment:

The annual enrollment projections are generated by Templeton Demographics. The enrollment projections are then reviewed by a District team before release to the campuses. The projections are updated annually, and regular reports are presented to the Board of Trustees to explain the findings, provide comments on new and potential housing developments and create an understanding of future residential developments' impact on the school district.

Tim McClure, Assistant Superintendent for Facilities, Planning and Construction, closely monitors the demographic forecast. Any revisions to the demographic forecast are incorporated into a revised budget update and presented to the Board of Trustees. Student enrollment directly determines available funds for maintenance & operations. This is critical information.

Assessed Value of Taxable Property:

Assessed Value of Taxable Property projections are internally generated by Brian Carter, Chief Financial Officer, based on past growth and current economic conditions. The projections are updated annually, and regular updates are presented to the Board of Trustees throughout the budget process. The District tracks and reports on the Assessed Value of Taxable Property starting with the Certified Estimate (June), the Certified Roll (July), and the ongoing reporting of post certification Supplemental values.

Intergovernmental Charges – Chapter 41 Recapture:

Starting in 2000-01 the District fell under the provisions of Chapter 41, Texas Education Code. A key "equity" chapter in the Texas Education Code (TEC) is Chapter 41 which is devoted to wealth equalization. District expenditures under the State of Texas mandated Chapter 41 wealth equalization total \$336,435,091 inception to date. The District budgeted \$5,780,895 for the 2020-21 school for the purpose of paying the mandated wealth equalization to the Texas Education Agency. Chapter 41 was changed to Chapter 49 due to changes in the 2019 86th Texas Legislature.

Tax Rate Analysis:

The District's Maintenance & Operations (M&O) tax rate is budgeted at \$0.9163. Due to the passage of HB3, the District is allowed an additional \$0.01 for the 2020-21 fiscal year, if it is voted on unanimously by the NISD Board of Trustees. Any additional pennies added to (M&O) tax rate requires an election.

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------|--------------------|
| GENERAL FUND FINANCIAL FORECAST | | | | | |
| COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY | | | | | |
| FOR YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2023 | | | | | |
| FINANCIAL FORECAST | | | | | |
| <u>Description</u> | <u>Adopted 19-20</u> | <u>Revised 19-20</u> | <u>Adopted 20-21</u> | <u>Forecast</u> | |
| | | | | <u>21-22</u> | <u>22-23</u> |
| Net Taxable Property Value (in billions) | \$ 19.556 | \$ 19.925 | \$ 21.968 | \$ 24.165 | \$ 26.582 |
| Enrollment | 25,263 | 25,383 | 26,211 | 28,175 | 29,517 |
| REVENUES: | | | | | |
| Local and Intermediate Sources | 196,927,470 | 199,346,105 | 202,239,926 | 210,329,523 | 218,742,704 |
| State Program Revenues | 21,406,193 | 20,589,868 | 25,582,599 | 26,605,903 | 27,670,139 |
| Federal Program Revenues | 3,037,655 | 4,366,494 | 3,038,992 | 3,160,552 | 3,286,974 |
| Total Revenues | 221,371,318 | 224,302,467 | 230,861,517 | 240,095,978 | 249,699,817 |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| Instruction and Instructional-Related Services | 154,557,397 | 147,677,204 | 155,479,959 | 144,596,362 | 150,814,005 |
| Instructional and School Leadership | 13,173,991 | 13,114,686 | 16,658,847 | 15,492,728 | 16,158,915 |
| Support Services - Student (Pupil) | 29,513,019 | 26,697,009 | 32,354,300 | 30,089,499 | 31,383,347 |
| Administrative Support Services | 6,294,236 | 6,300,136 | 9,068,800 | 8,433,984 | 8,796,645 |
| Support Services - Non-Student Based | 31,670,966 | 28,964,238 | 32,879,194 | 30,577,650 | 31,892,489 |
| Ancillary Services | 133,917 | 124,354 | 142,124 | 132,175 | 137,859 |
| Total Current Expenditures | 235,343,526 | 222,877,627 | 246,583,224 | 229,322,398 | 239,183,261 |
| Debt Service | - | - | - | - | - |
| Capital Outlay | 405,000 | 358,423 | 413,100 | 433,755 | 450,000 |
| Intergovernmental Charges (Chapter 41 Recapture) | 3,480,895 | 4,859,626 | 5,780,895 | 6,069,940 | 6,373,437 |
| Intergovernmental Charges (Other) | 3,251,144 | 3,499,564 | 3,251,144 | 3,413,701 | 3,584,386 |
| Total Expenditures | 242,480,565 | 231,595,240 | 256,028,363 | 239,239,794 | 249,591,084 |
| Excess (Deficiency) of Revenues Over (Under) | | | | | |
| Expenditures | (21,109,247) | (7,292,773) | (25,166,846) | 856,183 | 108,732 |
| Other Resources | - | 43 | - | - | - |
| Other (Uses) | - | (1,779,286) | - | - | - |
| Excess (Deficiency) of Revenues and Other Resources | | | | | |
| Over Expenditures and Other Uses | (21,109,247) | (9,072,059) | (25,166,846) | 856,183 | 108,732 |
| Fund Balance - Beginning | 89,169,510 | 99,134,726 | 90,062,710 | 64,895,864 | 65,752,047 |
| Increase (Decrease) in Fund Balance | - | - | - | - | - |
| Fund Balance - June 30 (Ending) | 68,060,263 | 90,062,710 | 64,895,864 | 65,752,047 | 65,860,779 |

To measure the satisfaction level of our parents with the District's educational programs and services, Northwest ISD conducts a Parent Survey every other year. The results and input are used to determine measurements and strategies for campus action plans and the District Improvement Plan.

In November 2018, the parents and guardians of all Northwest Independent School District (NISD) students were invited to complete a parent satisfaction survey. The survey was available from November 26 – December 14, during which there were 2,700 individual responses. This represents an overall parent response rate of 11% of the total district enrollment. The responses represented all the various educational levels of NISD with 1.6% preschool representation, 46.7% elementary school representation, 26.8% middle school representation, and 24.8% high school representation. Survey topics included:

- School Climate
- Communications
- Safe and Orderly Environment
- Instructional Program
- Support Services

Category Overview

The 2018 Parent Survey responses indicated that respondents had a positive overall view of the NISD campuses, with an 87% overall positive response rate. The overall ratings were calculations of the five categories evaluated based on total percent agree. For overview purposes, all data was rounded to the nearest whole number. Individual category results were also very positive, with the lowest category, Communication, receiving an 84%.

Campus Category Overview Rates

| 2018 Category Response Rates | Strongly Agree | Agree | Disagree | Strongly Disagree |
|------------------------------|----------------|-------|----------|-------------------|
| School Climate | 47.2% | 42.2% | 7.6% | 3% |
| Communication | 34.2% | 50.1% | 11% | 4.8% |
| Safe and Orderly Environment | 40.8% | 45.6% | 9.8% | 4% |
| Instructional Program | 41.6% | 47.5% | 7.7% | 3.1% |
| Support Services | 42.1% | 47.6% | 6.8% | 3.4% |
| Average | 41.2% | 46.6% | 8.6% | 3.7% |

When comparing NISD's overall total agree percentages, the results of the 2018 Parent Survey continued a positive view, even though the overall rate decreased from 90% to 88%.

How do you prefer to receive information from NISD?

| | |
|---|-----|
| Text Messages | 64% |
| Phone Calls | 43% |
| Northwest News enewsletter | 36% |
| NISD website | 32% |
| Facebook | 27% |
| Mobile App Notifications | 15% |
| Printed/Mailed Newsletter | 14% |
| Twitter | 8% |
| Videos created by NISD | 8% |
| Northwest Navigator (district magazine) | 4% |



Key Points

- ❖ 87% feel the school district adequately informs me about issues and major decisions regarding crisis situations, academic programs, student growth, school finance, school calendar, district policies, etc.
- ❖ 87% feel NISD invests resources to ensure students, parents and the community receive optimal educational services.
- ❖ 56% are aware of Robin Hood and NISD's Chapter 41 status.
- ❖ 94% feel their child is safe at school!
- ❖ 71% satisfied with food service – decrease of 11% from 2016.
- ❖ 89% satisfied with transportation – increase of 10% from 2016.
- ❖ 94% agree teachers hold high expectations for their children.
- ❖ 92% felt central office staff were polite and helpful
 - ❖ GEM Award – customer service training



Performance Measures – Texas Academic Performance Reports (TAPR)

The Texas Academic Performance Reports (TAPR) gathers a wide range of information on the performance of students in each school and district in Texas every year. Performance is shown disaggregated by student groups, including ethnicity and low-income status. The reports also provide extensive information on school and district staff, programs, and student demographics. Given the impact of COVID-19, Governor Greg Abbott is using his statutory authority as the governor of Texas to suspend annual academic assessment requirements for the remainder of the 2019-2020 school year.

History of the Accountability System

In 1993, the Texas Legislature mandated the creation of a public school accountability system to evaluate and rate school districts and campuses. A viable and effective accountability system was possible because the necessary infrastructure was already in place: a student-level data collection system, a state-mandated curriculum, and a statewide assessment program tied to the curriculum. This first accountability system remained in use until the 2001–02 school year.

The **Texas Assessment of Knowledge and Skills (TAKS)** assigned ratings for the first time in fall 2004. The TAKS accountability system measured more subjects and grades than the original accountability system. Also, districts and campuses were required to meet criteria on up to 25 separate assessment measures and up to 10 dropout and completion measures. The last year for accountability ratings based on the TAKS was 2011.

House Bill (HB) 3, passed by Texas legislature in 2009, overhauled the state assessment and accountability systems to focus on postsecondary readiness for all Texas public school students. Because of the transition to the current assessment program, state accountability ratings were not issued in 2012. TEA worked throughout 2012 with technical and policy advisory committees to develop the current accountability system based on the **State of Texas Assessments of Academic Readiness (STAAR)** program. This accountability system uses a performance index framework to combine a broad range of indicators into a comprehensive measure of district and campus performance. The 2012–13 school year was the first for assigning ratings based on STAAR results.

In 2018, House Bill 22 further revised the accountability system. It is broken into three domains: Student Achievement, School Progress, and Closing the Gaps. All three rely heavily on STAAR testing. Student Achievement and Closing the Gaps also measure college, career, and military readiness outcomes, as well as graduation rates. Closing the Gaps closely evaluates STAAR testing data, college, career, and military readiness, and graduation rates based on 14 different student groups: race/ethnicity, economically disadvantaged, English learners, special education, and continuously/non-continuously enrolled students.

Texas Accountability System

| <u>Description</u> | <u>STAAR 2015-16</u> | <u>STAAR 2016-17</u> | <u>STAAR 2017-18</u> | <u>STAAR 2018-19</u> | <u>STAAR 2019-20</u> |
|--------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Overall District Rating | Met Standard | Met Standard | A | A | no testing |

Texas Education Agency State Accountability

Texas provides annual [academic accountability ratings](#) to its public school districts, charters and schools. The ratings are based largely on performance on state standardized tests and graduation rates. The ratings examine student achievement, student progress, efforts to close the achievement gap and postsecondary readiness. A video available in [English](#) and [Spanish](#) provides a quick overview of the system.

To provide a broader examination of the overall performance of Texas school districts and charters, the [Texas Consolidated School Rating Report](#) combines the state's academic accountability and financial rating information with a new local component called Community and Student Engagement.

The [Texas Academic Performance Reports](#) (TAPR), formerly known as the [Academic Excellence Indicator System](#) (AEIS), pull together a wide range of information annually on the performance of students in each school and district in Texas. The reports, available back to the 2003–04 school year, provide extensive information on staff, programs, and demographics for each school and district.

Additional products that provide performance data are the [School Report Cards](#) and the [Texas Performance Reporting System](#).

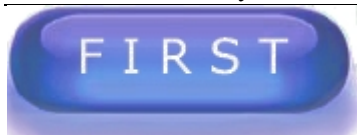
Texas Accountability System STAAR Percent at Approaches Standard or Above All Grades

| <u>Description</u> | <u>STAAR 2015-16</u> | <u>STAAR 2016-17</u> | <u>STAAR 2017-18</u> | <u>STAAR 2018-19</u> | <u>STAAR 2019-20</u> |
|-----------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| All Subjects | 85% | 85% | 86% | 87% | no testing |
| Reading | 85% | 84% | 85% | 85% | no testing |
| Mathematics | 84% | 86% | 88% | 89% | no testing |
| Writing | 81% | 76% | 78% | 79% | no testing |
| Science | 89% | 89% | 90% | 90% | no testing |
| Social Studies | 87% | 88% | 89% | 89% | no testing |
| Economically Disadvantaged | 18.7% | 18.3% | 18.9% | 20.9% | no testing |
| English Learners | 4.8% | 5.0% | 4.6% | 4.9% | no testing |
| At-Risk | 31.8% | 32.9% | 31.4% | 31.8% | no testing |

Performance Measures – Financial Integrity Rating System of Texas (FIRST)

This is the 19th year of School FIRST (Financial Accountability Rating System of Texas), a financial accountability system for Texas school districts developed by the Texas Education Agency in response to Senate Bill 875 of the 76th Texas Legislature in 1999. The primary goal of School FIRST is to achieve quality performance in the management of school districts' financial resources, a goal made more significant due to the complexity of accounting associated with Texas' school finance system.

This rating shows that Northwest ISD is making the most of our taxpayers' dollars and the District schools are accountable not only for student learning, but also for achieving these results cost-effectively and efficiently.



Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON SCHOOL YEAR 2018-2019 DATA - DISTRICT STATUS DETAIL

| | |
|---|--|
| Name: NORTHWEST ISD(061911) | Publication Level 1: 8/6/2020 9:26:37 PM |
| Status: Passed | Publication Level 2: 8/6/2020 11:17:34 PM |
| Rating: A = Superior | Last Updated: 8/6/2020 11:17:34 PM |
| District Score: 100 | Passing Score: 60 |

DETERMINATION OF RATING

| | | |
|-----------|--|--------|
| A. | Did the district answer 'No' to Indicators 1, 3, 4, or 2.A? If so, the school district's rating is F for Substandard Achievement regardless of points earned. | |
| B. | Determine the rating by the applicable number of points. (Indicators 6-15) | |
| | A = Superior | 90-100 |
| | B = Above Standard | 80-89 |
| | C = Meets Standard | 60-79 |
| | F = Substandard Achievement | <60 |

Budget Highlights

The following selection of highlights is presented as a brief overview of significant items and issues contained in the 2020-2021 budget. The Administration performed a detailed review of all revenues and expenditures focused on aligning the allocation of both personnel and financial resources with the accomplishment of the goals and objectives. The Strategic Plan reference to the District's Goals and Performance Objectives is included for all cost increases.

Revenues

The Central Appraisal Districts ("CAD") Certified Estimate of Appraisal Values was received in late May and the legally required Notice of Public Meeting to Discuss Budget and Proposed Tax Rate was published. The District's Maintenance & Operations (M&O) tax rate is budgeted at \$0.9163 and the Interest & Sinking (I&S) tax rate is budgeted at \$0.42 yielding a total rate of \$1.3363 for purpose of the adopted budget.

Tax Rate Analysis

Adopted 2020-21 Tax Rate

| | |
|--|-------------------------------|
| Maintenance & Operations ("M&O") Tax Rate | \$0.9163 |
| Interest & Sinking Tax ("I&S") Rate | <u>0.42</u> |
| Total Tax Rate | <u><u>\$1.3363</u></u> |

Revenues

| <u>Description</u> | <u>Amount</u> |
|---|-----------------------------|
| GENERAL FUND - ADOPTED BUDGET 2020-2021 | \$230,861,517 |
| • Local and Intermediate Sources: | |
| • 5711 Taxes, Current Year Levy | 195,326,939 |
| • 5712 Taxes, Prior Years | 1,000,000 |
| • 5719 Penalties, Interest and Other Tax Revenues | 1,000,000 |
| • 5739 Tuition and Fees | 453 |
| • 5742 Earnings from Temporary Deposits and Investments | 2,500,000 |
| • 5743 Rentals | 537,463 |
| • 5744 Donations | 6,081 |
| • 5746 Property Taxes Collected for Tax Increment Fund | 1,146,844 |
| • 5749 Other Revenues from Local Sources | 32,041 |
| • 5752 Athletic Activities | 500,000 |
| • 5769 Misc. Revenue from Intermediate Source | 190,105 |
| • State Program Revenues: | |
| • 5811 Per Capita Apportionment | 9,546,474 |
| • 5812 Foundation School Program Act Entitlements | 7,240,674 |
| • 5831 TRS/TRS Care – On-Behalf Payments | 8,795,451 |
| • Federal Program Revenues: | |
| • 5929 Federal Revenues Distributed by Texas Education Agency | 288,992 |
| • 5931 School Health and Related Services (SHARS) | 2,500,000 |
| • 5932 Medicaid Administrative Claiming Program (MAC) | 0 |
| • 5941 Impact Aid | <u>250,000</u> |
| GENERAL FUND - ADOPTED BUDGET 2019-2020 | <u>\$221,371,318</u> |

Expenditures

| | | |
|--|--------------------|-----------------------------|
| GENERAL FUND - ADOPTED BUDGET 2020-2021 | Goals I – V | \$256,028,363 |
| • Instruction and Instructional-Related Services | | \$ 155,479,959 |
| • Instructional and School Leadership | | 16,658,847 |
| • Support Services - Student (Pupil) | | 32,354,300 |
| • Administrative Support Services | | 7,068,800 |
| • Support Services - Non-Student Based | | 32,879,194 |
| • Ancillary Services | | 142,124 |
| • Debt Service | | 0 |
| • Capital Outlay | | 413,100 |
| • Intergovernmental Charges | | 11,032,039 |
| GENERAL FUND - ADOPTED BUDGET 2019-2020 | | <u>\$242,480,565</u> |

| | | |
|---|--------------------|---------------------|
| Campus Staffing for the 2020-2021 School Year | Goals I – V | \$ 4,271,000 |
| • 22 Growth for Existing Elementary Schools (Classroom Teachers, Intervention Specialists, Campus Assistants) | | |
| • 13 Growth for Existing Middle Schools (Classroom Teachers, Campus Assistants, Asst. Principal, Counselors, Intervention Specialist) | | |
| • 21 Special Education | | |
| • 6 Growth for Existing High Schools (Assistant Principal, ELL Paras, Classroom Teachers) | | |

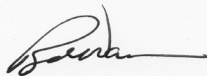
Acknowledgements

We appreciate the leadership and fiscal support provided by the Northwest Independent School District Board of Trustees and the Northwest community for the development, implementation and maintenance of an excellent educational program for the children of the District. The Board of Trustees, administration, and staff are committed to Our Vision.

Our Vision

Northwest ISD empowers learners and leaders to positively impact the world.

Respectfully submitted,



Ryder Warren, Ed.D. - Superintendent



Brian Carter – Chief Financial Officer

NORTHWEST INDEPENDENT SCHOOL DISTRICT 2020 - 2021 BOARD OF TRUSTEES



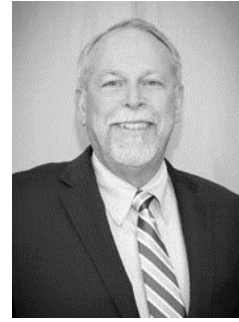
Judy Copp
President, Place 4
Retired Educator
Elected 2012
Term Ends 2022



Dr. Anne Simpson
Vice President, Place 3
Professor
Elected 2013
Term Ends 2022



Dr. Lillian Rauch
Member, Place 6
Retired Educator
Elected 2014
Term Ends 2020



Ron Hastings
Member, Place 7
Retired Educator
Elected 2018
Term Ends 2020



Mark Schluter
Member, Place 2
Senior Project Engineer
Elected 2006
Term Ends 2021



Steve Sprowls
Member, Place 5
Airline Pilot
Elected 2017
Term Ends 2020



DeAnne Hatfield
Member, Place 1
Retired School
Administrator
Elected 2019
Term Ends 2021



Ryder Warren, Ed.D.
Superintendent
Appointed by
Board of Trustees
2016

Board Meetings: All Northwest ISD board meetings are open to the public. Regular meetings are held at 6:30 p.m. on the second and fourth Monday of each month in the board room located at the NISD Administration Building at 2001 Texan Drive, Justin. With public notice, trustees will also hold special meetings and work sessions as needed. Within the limits of the Texas Open Meetings Act, parts of the board meetings may be closed to the public for topics including, but not limited to, real estate transactions, personnel matters, student hearings, and legal matters.

If You Wish to Address the Board: The public may address the board during the public participation portion of the board meeting. Remarks may be related to any topic, whether agenda items or non-agenda items, and are usually limited to three minutes. Those wishing to speak during public participation may sign the roster in the room within the hour preceding the meeting.

www.nisdtx.org

Northwest Independent School District School Board and Administrators

Board of Trustees

| | |
|--------------------------------|----------------|
| Judy Copp..... | President |
| Anne Davis-Simpson, Ph.D. | Vice President |
| Lillian Rauch, Ph.D. | Secretary |
| Ron Hastings | Member |
| Mark Schluter. | Member |
| Steve Spowls. | Member |
| DeAnne Hatfield..... | Member |

Administration

| | |
|----------------------------|---|
| Ryder Warren, Ed.D | Superintendent of Schools |
| Michael Griffin Ed. D..... | Assistant Superintendent for Curriculum and Instruction |
| Brian Carter. | Chief Financial Officer |

Principals

| | |
|----------------------------|---|
| Carrie Jackson | Northwest High School |
| Ron Myers, Ph.D..... | Byron Nelson High School |
| Stacy Miles | V. R. Eaton High School |
| Todd Rogers | James M. Steele Accelerated High School |
| Monty Brown, Ed. | Denton Creek |
| Susan Moore | Special Programs Center |
| Paige Cantrell | Medlin Middle School |
| Chris Jones | Gene Pike Middle School |
| Anthony Fontana | Chisholm Trail Middle School |
| Justin Vercher | John M. Tidwell Middle School |
| Natalie Childress | Truett Wilson Middle School |
| Matrice Raven | Leo Adams Middle School |
| Melissa Webber | Haslet Elementary |
| Lisa Ransleben, Ed.D | Justin Elementary |
| Erika Oster..... | Lakeview Elementary |
| Kristi King..... | Roanoke Elementary |
| Kim Blackburn. | Seven Hills Elementary |
| Amanda Bunch..... | Samuel Beck Elementary |
| Carrie Pierce | W.R. Hatfield Elementary |
| Yolanda Wallace | Prairie View Elementary |
| Penny Bowles..... | Sonny & Allegra Nance Elementary |
| Jessica McDonald..... | J. Lyndal Hughes Elementary |
| Michelle McAdams | Kay Granger Elementary |
| John Booles | Sendra Ranch Elementary |
| Danielle Grimes..... | O. A. Peterson Elementary |
| Lisa Crosslin..... | Clara Love Elementary |
| Leigh Anne Romer Ed.D..... | J. C. Thompson Elementary |
| Kasey Rogers..... | Carl E. Schluter Elementary |
| Chrisa Oakley. | Wayne A. Cox Elementary |
| Carrie Pierce. | Lizzie Curtis Elementary |
| Amy Howell. | Lance Thompson Elementary |



This Meritorious Budget Award is presented to

NORTHWEST INDEPENDENT SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2019–2020.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'Claire Hertz'.

Claire Hertz, SFO
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

Byron Nelson High School – CTE Wing



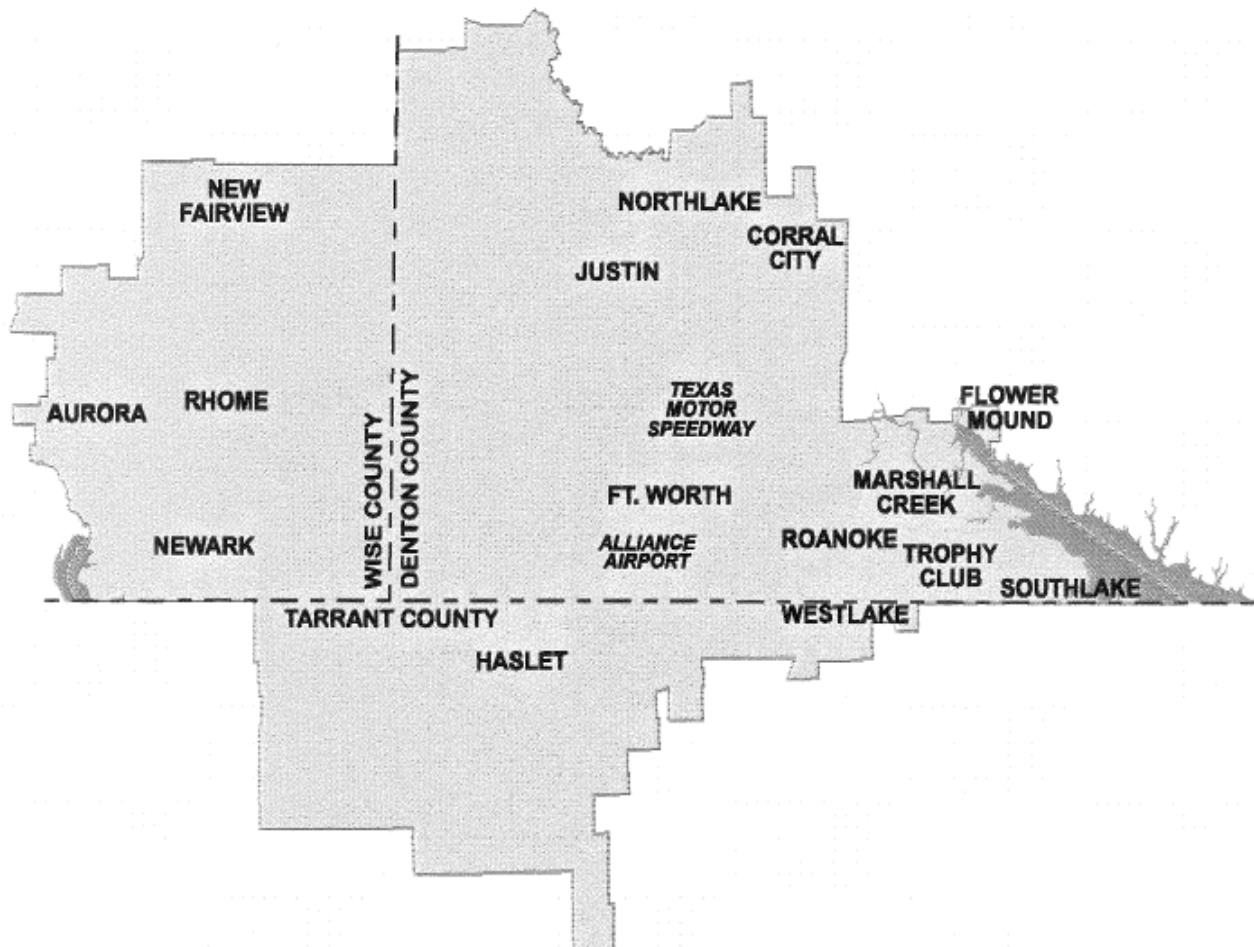
ORGANIZATIONAL SECTION

The Northwest Independent School District

Celebrating over 60 years of excellence, the Northwest Independent School District is uniquely situated in the northwest corridor of the Fort Worth/Dallas Metroplex. Our story begins in the late 1800s when schools began appearing in the area amid railroads, general stores, and livery stables. In 1949 the one-school districts of Haslet, Justin, Rhome, and Roanoke joined hands to form the Northwest ISD. Newark was annexed in 1973. The Northwest ISD embraces the communities of Aurora, New Fairview, Haslet, Justin, Newark, Northlake, Rhome, Roanoke, and Trophy Club, along with portions of Flower Mound, Fort Worth, Keller, Southlake, and Westlake. Northwest encompasses 234 square miles and reaches into Denton, Tarrant, and Wise counties. The Board of the District is elected by the public; has the authority to make decisions, appoint administrators and managers; significantly influence operations; and has the primary accountability for fiscal matters.

The Northwest Independent School District lies within one of the fastest growing areas in Texas. The District serves 26,211 students in grades pre-kindergarten through twelfth, a projected increase of 828 students. The district operates three comprehensive high schools, an accelerated high school, six middle schools, 19 elementary schools, a special programs center and a community-based youth residential program.

As a fast growth school district the ongoing construction of facilities and infrastructure to provide for student growth is a major priority. On May 6, 2017, District voters passed a \$399 million bond election. Enrollment is expected to increase by an additional 6,200 students during the next five years. The district's growth is a result of several factors: the size of the school district; the number of active housing developments; and the attractive housing, retail and business industry in the immediate area. Combined with current school district projects, the bond will provide for an additional 7,000 student seats. More than two-thirds of the approved bond package addresses student growth.



Mission Statement

Northwest ISD, in collaboration with students, families, communities, and global partners, will engage in a culture of learning that prepares all students to confidently navigate their future.

Vision

Northwest ISD empowers learners and leaders to positively impact the world.

Core Beliefs

Kids come first.

Continuous learning is essential to prepare for college and career opportunities.

Each student's success is the shared responsibility of students, families, schools and communities.

Learning is influenced by environment.

Strategic Goals

- Goal I** Students will achieve success through meaningful learning experiences, innovative pathways, and personalized opportunities.
- Goal II** Northwest ISD will recruit, value, and retain an exceptional staff to create a rewarding learning environment.
- Goal III** Northwest ISD will create and foster an environment where all stakeholders are engaged in the transformational work of the NISD family.

Strategic Planning Flowchart

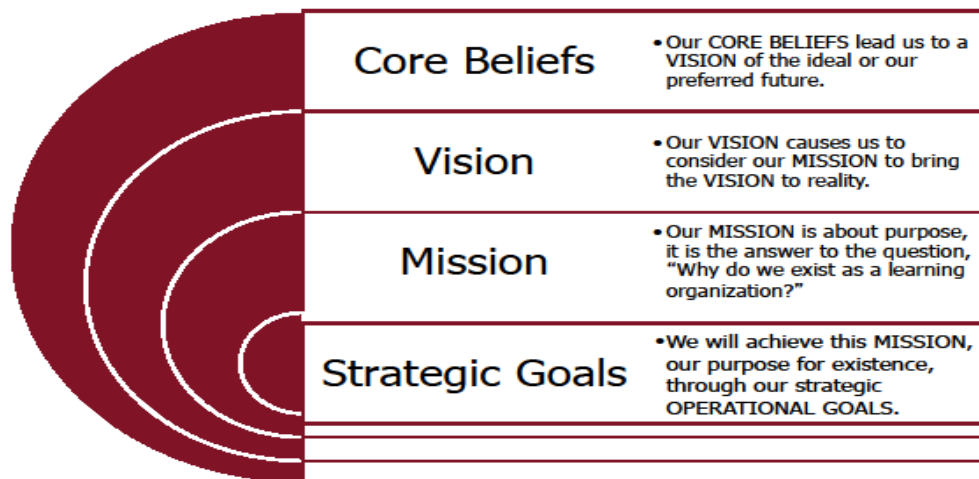


Every Student Future Ready

Northwest
INDEPENDENT SCHOOL DISTRICT

www.nisdtx.org

Strategic Framework





Profile of an NISD Educator

A professional educator in Northwest ISD will engage all students in a premier education, preparing them to be successful, productive citizens. The Northwest ISD educator is:

Committed to Teaching and Learning:

- *Demonstrates a deep understanding of content knowledge and curriculum standards to provide focused and aligned instruction.*
- *Engages students in learning experiences focused on problem solving and critical thinking.*
- *Supports all learners by building on students' strengths and respecting individual differences.*
- *Dedicates to continual learning through collaboration and professional development.*
- *Empowers and encourages students to communicate and collaborate through dynamic, real- world learning experiences.*

Committed to Creativity and Innovation:

- *Engages students through creative instructional strategies.*
- *Fosters purposeful integration and implementation of technology resources.*
- *Creates an environment where students feel safe taking risks.*
- *Constructs and designs innovative lessons that challenge and empower students.*

Committed to Student Success:

- *Partners with parents and the community to enhance student success.*
- *Provides specific, timely feedback to students allowing them to self-reflect, set goals, and monitor their own performance.*
- *Builds positive relationships with students and the school community.*
- *Exhibits professional and ethical conduct toward students, colleagues, and the community.*
- *Designs challenging instruction and sets high expectations for student success.*
- *Models determination, flexibility, and resiliency.*



Profile of an NISD
Educator



Profile of a Graduate

As 21st century citizens, Northwest Independent School District (NISD) students must be prepared with high levels of academic strength including literacy, digital skills, critical thinking, problem solving, collaboration, and communication. The mission of NISD is to provide a premier education, preparing all students to be successful, productive citizens. Embedded in our vision is that our students will be future ready: ready for college, ready for the global workplace, and ready for personal success. To accomplish this goal, a student who graduates from NISD will be:

Ready for College

To prepare to be future ready, a student who graduates from NISD will:

- Engage in relevant literacy through proficiency in reading, writing, listening, and speaking.
- Employ proficient and responsible use of digital media to effectively communicate, synthesize, and create new knowledge.
- Problem solve and critically analyze with determination to take risks, learn from mistakes, and adapt to new thinking.
- Determine validity and relevance of information resources in the development of research skills.

Ready for the Global Workplace

To prepare to be future ready, a student who graduates from NISD will:

- Connect and correlate knowledge and skills continuously through real-world applications in reading, writing, mathematics, science, social studies, the arts, and enrichment experiences.
- Construct new ideas through original and innovative thinking.
- Exhibit vision for personal learning and forward thinking to prepare for the future.
- Understand and adapt responsibly to a changing global community.

Ready for Personal Success

To prepare to be future ready, a student who graduates from NISD will:

- Practice ethical behaviors exhibiting integrity, respect, and commitment within a well-balanced lifestyle.
- Show initiative and responsibility through positive actions to express self-motivation, self-discipline, and perseverance.
- Communicate and collaborate by exercising a willingness to help and connect with culturally diverse individuals and groups to make necessary compromises toward accomplishing a common goal.
- Prepare for the unknown by being empowered with tools to face challenges and life-long learning.



Core Beliefs

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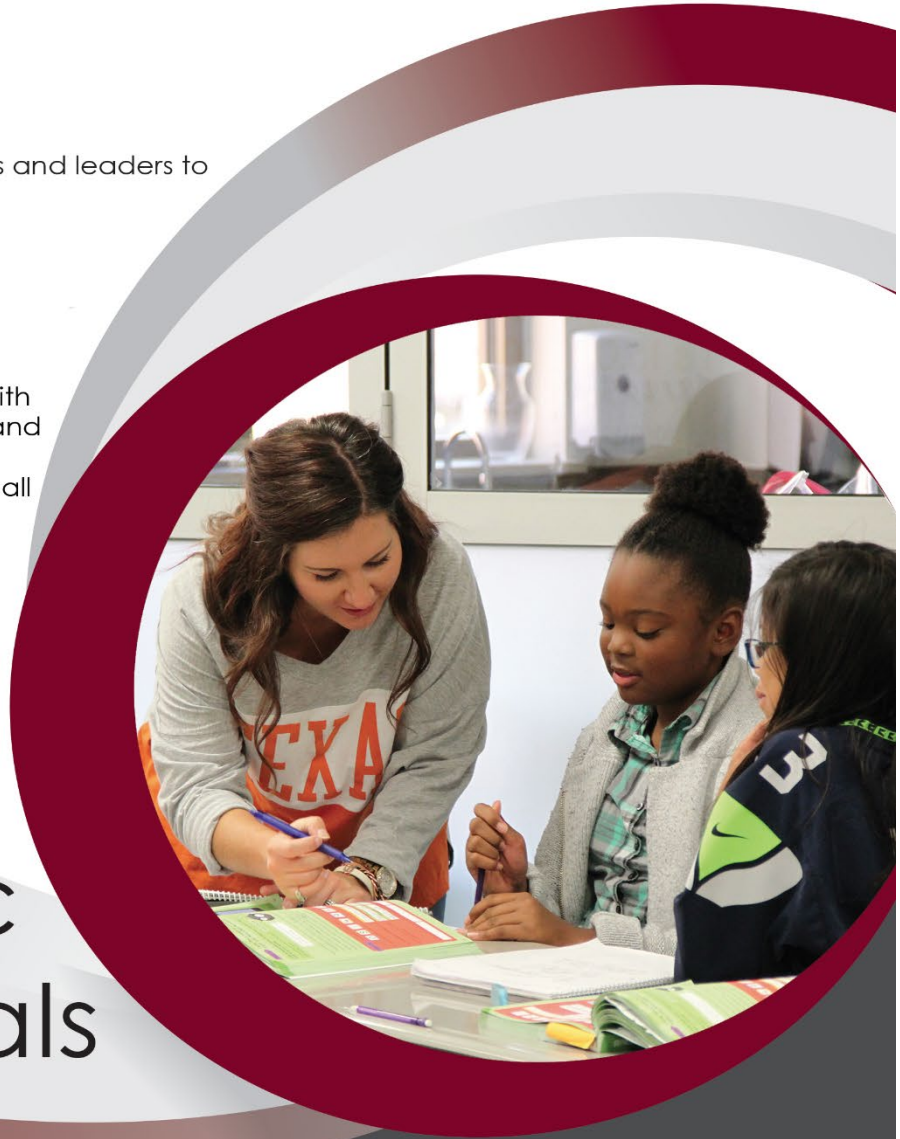
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Strategic Goals



1 Students will achieve success through meaningful learning experiences, innovative pathways, and personalized opportunities.

2 Northwest ISD will recruit, value, and retain an exceptional staff to create a rewarding learning environment.

3 Northwest ISD will create and foster an environment where all stakeholders are engaged in the transformational work of the NISD family.



2020-2021 School Year Strategic Planning Schedule

| 2020-2021 Date | Description | Responsibility |
|-----------------------|--|---------------------------------|
| January 13, 2020 | Superintendent's Performance Objectives Board Review | Executive Cabinet |
| January 30, 2020 | Superintendent's Performance Objectives Board Adoption | Dr. Warren |
| May 20 | DEIC End of Year Review / Needs Assessment | DEIC |
| TBD | Leadership Goal Setting Meeting | Executive Leadership Team |
| TBD | District Leadership Team DIP Needs Assessment | DLT |
| July 21-22 | Leadership Academy | Staff |
| September 14 | Submit 2020-2021 DIP | Executive Cabinet |
| September 15 | DEIC Meeting – DIP Introduction | DEIC |
| September 21 | Finalize 2020-2021 DIP | Executive Cabinet |
| September 25 | DEIC Meeting – DIP Vote/Approval | DEIC |
| September 28 | 2020-2021 DIP Board Review | Dr. Warren |
| October 9 | Deadline to Submit CIPs and Department Action Plans | Staff |
| October 19 | 2020-2021 DIP Board Adoption | Dr. Warren |
| October 19 | 2020-2021 CIPs Board Review | Dr. Warren / Dr. Griffin |
| November 9 | 2020-2021 CIPs Board Adoption | Dr. Warren / Dr. Griffin |
| November 17 | DIP Formative Review | Executive Cabinet |
| January 11 | DIP Formative Review | Executive Cabinet |
| February 8 | Strategic Framework Board Review | Dr. Warren |
| February 22 | Strategic Framework Board Action | Dr. Warren |
| March 8 | DIP Formative Review | Executive Cabinet |
| May 18 | DEIC - End of Year DIP Review and Needs Assessment | DEIC |
| June 7 | 2020-2021 DIP Summative Review - Deadline for Cabinet to have info entered | Executive Cabinet |
| June 7/21 | Finalize 2020-2021 DIP Summary Report | Executive Cabinet |
| June 14/28 | 2020-2021 DIP Summary Report to the Board | Dr. Warren |

| 2021-2022 Date | Description | Responsibility |
|------------------------|-----------------------------------|---------------------------|
| May 18, 2021 | DEIC - Needs Assessment | DEIC |
| June 2021 | Leadership Goal Setting Meeting | Executive Leadership Team |
| August 23, 2021 | 2021-2022 DIP Board Review | Dr. Warren |

Strategic Goal I

Students will achieve success through meaningful learning experiences, innovative pathways, and personalized opportunities.

| | |
|---|---|
| Goal I Performance Objective 1 | PreK - 12 Grade Literacy: NISD will place an increased emphasis on literacy across all grade levels and content areas to help ensure that at least 90% of students are reading on or above grade level. |
| Evaluation Data Source(s) | <ul style="list-style-type: none"> • PreK - EOY Kinder Readiness Assessment • % of students in K-2 Reading and Writing on grade level • 4-8 STAAR reading; passing level • 4 & 7 STAAR writing • English EOC 1 & 2 passing level • Advanced Placement Course Performance (AP and Dual Credit) |
| Summative Evaluation | |
| TEA Priorities | 2. Build a foundation of reading and math. |
| | |
| 1) Embed additional content-based texts to curriculum documents across content areas with activities that require students to build vocabulary and to engage in literacy strategies to increase student application of knowledge and skills. | |
| 2) Design curriculum tasks that target process standards in non-ELL courses to enhance students' thinking through oral and written communication. | |
| 3) Redesign the phonics scope and sequence in grades K-2 and develop virtual phonics resources for remote classes. | |
| 4) Develop a shared understanding of literacy best practices across Special Education ELA teachers by providing ongoing training and support through early literacy, dyslexia, and dysgraphia training. | |
| 5) Design TEKS-based digital learning experiences that reflect best literacy practices. | |
| 6) Enhance literacy-based progress monitoring processes designed to identify learning gaps, track progress, and develop intervention plans for struggling students across all grade levels and populations. | |
| 7) Continue to utilize classroom walk-through structures and protocols focused on evidence and effectiveness of rigorous literacy-based strategies with opportunities to collaborate and calibrate with administrators and Curriculum and Instruction staff. Refine strategies for monitoring remote instruction. | |

Strategic Goal I

Students will achieve success through meaningful learning experiences, innovative pathways, and personalized opportunities.

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| Goal I Performance Objective 2 | Masters Grade Level Performance: NISD will increase student performance in all content areas through rigorous instruction designed to meet the needs of every child, every day and ensure equitable access to learning with appropriate supports for success. |
| Evaluation Data Source(s) | <ul style="list-style-type: none"> • Meets level distinction on STAAR/EOC by 5% • Masters level distinction on STAAR/EOC by 5% • Improve percentage of students that achieve a year or more growth as measured by the academic growth measure on STAAR/EOC by 10% |
| Summative Evaluation | |
| TEA Priorities | <ol style="list-style-type: none"> 1. Improve low-performing schools. 2. Build a foundation of reading and math. 3. Connect high school to career and college. |
| | 1) Complete the NISD Instructional Framework outlining essential information about evidence-based teaching strategies that NISD educators regularly use in their classroom instruction. |
| | 2) Develop targeted, model lessons to support instructional content areas. |
| | 3) Redesign quarterly progress monitoring meetings with Principals to focus on closing gaps and at least a year's growth for all sub-pops. |
| | 4) Create a process with protocols for campuses to develop gap plans for students not making expected progress. |
| | 5) Design learning experiences that will empower students to use a variety of resources and digital tools to construct knowledge and produce creative artifacts. |

Strategic Goal I

Students will achieve success through meaningful learning experiences, innovative pathways, and personalized opportunities.

| | |
|---------------------------------------|---|
| Goal I Performance Objective 3 | College, Career, and Life Readiness: NISD will ensure that every student is achieving Exemplary CCR status (in accordance with NISD's CCR Rubric), experiencing personalized learning opportunities, and developing social-emotional skills in order to attain their definition of personal success. |
| Evaluation Data Source(s) | <ul style="list-style-type: none"> • AP Testing (participation and performance) • Dual Credit (participation and performance) • Professional Certification and Licensure • Internship (participation and completions) • ACT/SAT (participation and performance) • # of student TSI met • Identification and adoption of District SEL standards • Participation rates in extra-curricular/co-curricular activities |
| Summative Evaluation | |
| TEA Priorities | 3. Connect high school to career and college. |
| | 1) Enhance student post-secondary choices by providing opportunities for students to take TSI, ASVAB, or PSAT/NMSQT |
| | 2) Increase utilization of 5Lab dashboard to routinely analyze progress towards meeting College, Career and Military Readiness goals. |
| | 3) Design process for Special Education and Career and Technical education teachers to collaboratively develop rigorous curriculum for CTE education courses with modifications for Special Education students. |
| | 4) Increase opportunities for high school students to learn financial literacy skills for life readiness. |
| | 5) Redesign Senior Capstone Project to apply to all students and meet a variety of post-secondary opportunities. |
| | 6) Design and implement Senior Project-Based research course. |
| | 7) Incorporate social-emotional learning competencies of self-awareness and self-management, including executive function skills, into campus culture and routines. |

Strategic Goal II

**Northwest ISD will recruit, value, and retain an exceptional staff
to create a rewarding learning environment.**

| | |
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| Goal II Performance Objective 1 | Recruit and retain a highly effective diverse staff by providing an inclusive, supportive, and engaged culture that values employee differences and expertise. |
| Evaluation Data Source(s) | <ul style="list-style-type: none"> • Employee designation data • Feedback from first-year teachers, mentors, and campus administrators • Retention data |
| Summative Evaluation | |
| TEA Priorities | 1. Recruit, support, retain teachers and principals. |
| | 1) Initiate development of a local performance-based designation system aligned to TEA's Teacher Incentive Allotment |
| | 2) Develop New Teacher Academy to provide new teachers with hands-on learning experiences and classroom observations to build understanding of district expectations of rigorous activities and classroom practices (Title II). |
| | 3) Focus on recruitment and hiring processes that support increasing the diversity of our candidate pool and workflow. |

Strategic Goal III

**Northwest ISD will create and foster an environment
where all stakeholders are engaged in the transformational work of the NISD family.**

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| Goal III Performance Objective 1 | NISD will continue efforts to provide safer learning environments for our students, staff, and community. |
| Evaluation Data Source(s) | <ul style="list-style-type: none"> • Development and adoption of board policy. • Confirmation of all staff completing safety and security trainings and drills. • Implementation and completion of bond projects. |
| Summative Evaluation | |
| TEA Priorities | |
| | 1) Deliver safety and active shooter training to all new staff, as well as a refresher course to all returning staff. |
| | 2) Evaluate and monitor drill scenarios that empower staff and improve responses while providing resources and guidance for improvement. |
| | 3) Adopt and implement policies and procedures for new Title IX regulations. |
| | 4) Continue implementation of the 2017 Bond District-Wide Safety and Security Upgrades. |
| | 5) |
| | 6) |
| | 7) |
| Goal III Performance Objective 2 | Financial Reform and Transparency: NISD will embrace a culture of financial reform and continued transparency through strategic budget analysis and long-term financial planning. |
| Evaluation Data Source(s) | <ul style="list-style-type: none"> • 5Cast monthly financial reports. • Government Finance Officers Association (GFOA) and Association of School Business Officials (ASBO) award applications for the Comprehensive Annual Financial Report (CAFR) • Updated financial services website to increase transparency |
| | |
| | |
| | 1) Look ahead to the opportunities of the 87 th Legislature Session and continued understanding of the laws and mandates from the 86 th Legislature Session |
| | 2) Continue working toward a successful Voter-Approval Tax Rate Election (VATRE) |
| | 3) Implement a new financial Information System. |
| | 4) Develop NISD budget vision and 5-year projection. |
| | 5) Achieve the highest standards in financial accountability and transparency. |

Strategic Goal III

**Northwest ISD will create and foster an environment
where all stakeholders are engaged in the transformational work of the NISD family.**

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|---|---|
| Goal III Performance Objective 3 | COVID-19 NISD will respond to the challenges of COVID-19, as well as abide by state and local guidance, in an effort to ensure instructional continuity and support the health and safety of all. |
| Evaluation Data Source(s) | <ul style="list-style-type: none"> • Provide protocols, procedures, and support for the safety and well-being of our students and staff related to the COVID -19 pandemic. • Develop, implement, and refine a Remote Learning Plan to meet the needs of all virtual learners. • Support the development of co-requisite skills to bridge content taught during remote learning with new grade-level content through curriculum design • Design and provide Connected Learning Training for all NISD teachers to support strong instructional practices with embedded technology tools for interactive learning. • Assess, add and rebuild digital tools for remote and in-person learning. |
| Summative Evaluation | |
| TEA Priorities | |
| | 1) Provide protocols, procedures, and support for the safety and well-being of our students and staff related to the COVID-19 pandemic. |
| | 2) Develop, implement, and refine a Remote Learning Plan to meet the needs of all virtual learners. |
| | 3) Support the development of the co-requisite skill to bridge content taught during remote learning with new grade-level content through curriculum design. |
| | 4) Design and provide Connected learning Training for all NISD teachers to support strong instructional practices with embedded technology tools for interactive learning. |
| | 5) Assess, add, and rebuild digital tools for remote and in-person learning. |

Strategic Goal III

Northwest ISD will create and foster an environment where all stakeholders are engaged in the transformational work of the NISD family.

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| Goal III Performance Objective 4 | Diversity: NISD will embrace a diverse culture by encouraging cultural proficiency, eliminating bias, and intentionally increasing staff awareness in an effort to support and engage all students, staff, families, and communities. |
| Evaluation Data Source(s) | |
| Summative Evaluation | |
| TEA Priorities | |
| | 1) Expand representation and participation of members in the NISD Equity Committee. Intentionally recruit a range of district stakeholders to develop, implement and review equity, inclusion and diversity awareness for culturally proficient district employees, students and families. |
| | 2) Create an NISD Equity Framework to ensure inclusivity and equity across all aspects of the organization. |
| | 3) Provide opportunities for all staff to build cultural competency and understanding. |
| | 4) Increase Historically Black Colleges and Universities (HBCU) and Hispanic Association of Colleges and Universities (HACU) partnerships, virtual opportunities, and parent education for post-secondary opportunities. |
| | 5) Increase student exposure to a variety of culturally diverse literature, resources, and activities that expose students to a various cultures, experiences and people. |

Strategic Goal III

**Northwest ISD will create and foster an environment
where all stakeholders are engaged in the transformational work of the NISD family.**

| | |
|---|--|
| Goal III Performance Objective 5 | Fast-Growth Planning: NISD will continue planning a proactive response to district-wide growth. |
| Evaluation Data Source(s) | <ul style="list-style-type: none"> • Quarterly demographic reports • TASB Staffing Reports • Completion of Professional Development Courses • Membership and involvement in the Fast Growth School Coalition |
| Summative Evaluation | |
| TEA Priorities | |
| 1) Continued engagement with the Long-Range Planning Committee and our community as a whole to educate the community regarding the bond referendums for 2020. | |
| 2) Implement a growth mindset throughout all departments. | |

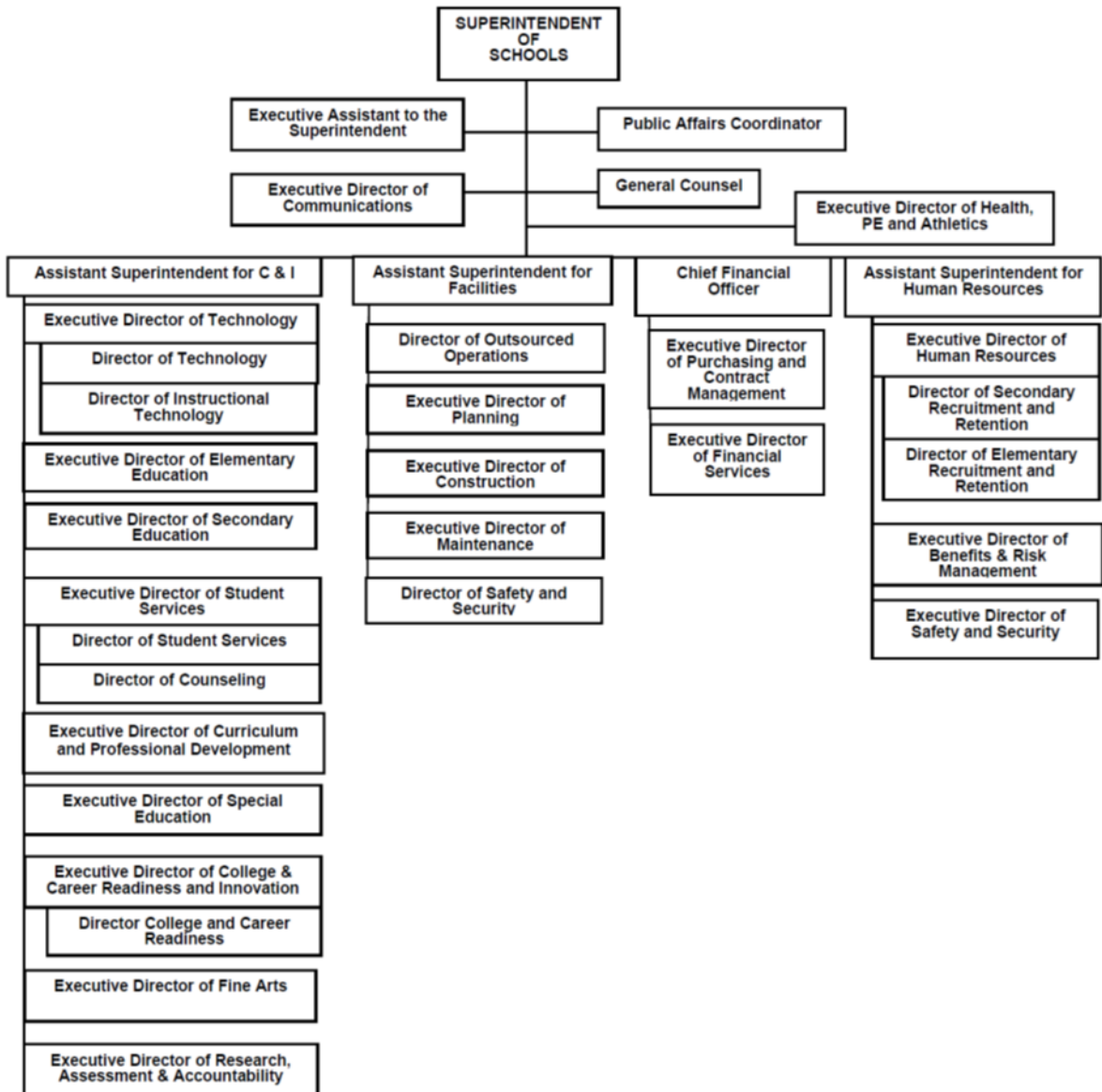
Strategic Plan Notes

The detailed strategies of the 2020-2021 District Improvement Plan reflect the identified areas of focus for the year. While some of the following areas are detailed in the DIP, most are processes that are a part of the daily operations of the district and can be found on the district's website and/or in the Department Action Plans:

1. Instructional methods for all student groups not achieving their full potential, [TEC 11.252(a)(3)(A)]
2. Methods for addressing needs of students for special programs:
 - a. suicide prevention including a parental or guardian notification procedure [TEC 11.252(3)(B)(i)]
 - b. conflict resolution programs [TEC 11.252(3)(B)(ii)]
 - c. violence prevention programs [TEC 11.252(3)(B)(iii)]
 - d. dyslexia treatment programs [TEC 11.252(a)(3)(B)(iv)]
 - e. Accelerated education [TEC 11.252(c)(3)(H)]
3. Dropout reduction [TEC 11.255]
4. Integration of technology in instructional and administrative programs [TEC 11.252(a)(3)(D)]
5. Discipline management including unwanted physical or verbal aggression and sexual harassment [TEC 11.252(3)(E) and TEC 37.083(a)]
6. Dating violence [TEC 37.0831]
7. Sexual abuse, sex trafficking, and other maltreatment of children, including methods for increasing staff, student and parent awareness and staff training [TEC 38.0041(a)], [TEC 11.252(c)(9)]
8. Career education to assist students in developing the knowledge, skills, and competencies necessary for a broad range of career opportunities [TEC 11.252(3)(G)]
9. Strategies for recruiting highly effective teachers
10. Information for middle school, junior high, and high school students, their teachers and counselors and their parents about
 - a. higher education admissions and financial aid opportunities
 - b. the TEXAS grant program and the Teach for Texas grant program
 - c. the need for students to make informed curriculum choices to be prepared for success beyond high school
 - d. sources of information on higher education admissions and financial aid [TEC 11.252(c)(4)(A-D)]
11. Staff development for professional staff of the district [TEC 11.252(3)(F)]

Northwest Independent School District 2020 – 2021 Administrative Organizational Chart

BOARD OF TRUSTEES
Judy Copp, President
Dr. Anne Davis-Simpson, Vice President
Dr. Lillian Rauch, Secretary
Ron Hastings
Mark Schluter
Steve Sprowls
DeAnne Hatfield



Budget and Financial Policies

Legal Requirements for Budgets

Legal requirements for school district budgets are formulated by the state, TEA, and the local district. Additional legal requirements also may be imposed by state and federal grants.

Statement of Texas Law

Sections 44.002 through 44.006 of the Texas Education Code establish the legal basis for budget development in school districts. The following six items summarize the legal requirements from the code:

- The superintendent is the budget officer for the district and prepares or causes the budget to be prepared.
- The district budget must be prepared by a date set by the state board of education, currently June 30. In order for the budget to be adopted by the board of trustees, inclusive of amendments, the district budget must be prepared by June 19.
- The president of the board of trustees must call a public meeting of the board of trustees, giving ten days public notice in a newspaper, for the adoption of the district budget. Any taxpayer in the district may be present and participate in the meeting.
- Concurrently with the publication of notice of the budget above, a school district must post a summary of the proposed budget on the school district's Internet website or in the district's central administrative office if the school district has no Internet website. The budget summary must include a comparison to the previous year's actual spending and information relating to per-student and aggregate spending on instruction, instructional support, central administration, district operations, debt service, and any other category designated by the commissioner. (Section 44.0041, TEC).

The summary of the budget should be presented in the following function areas:

- (A) Instruction – functions 11, 12, 13, 95
- (B) Instructional Support – functions 21, 23, 31, 32, 33, 36
- (C) Central Administration – function 41
- (E) Debt Service – function 71
- (F) Other – functions 61, 81, 91, 92, 93, 97, 99

The “per student” will be based on student enrollment.

- No funds may be expended in any manner other than as provided for in the adopted budget. The board does have the authority to amend the budget or adopt a supplementary emergency budget to cover unforeseen expenditures.
- The budget must be prepared in accordance with GAAP (generally accepted accounting principles) and state guidelines.
- The budget must be legally adopted before the adoption of the tax rate. However, if a school district has a July 1st fiscal year start date, then a school district must **not** adopt a tax rate until after the district receives the certified appraisal roll for the district required by Section 26.01, Tax Code. Additionally, a school district **must publish a revised notice and hold another public meeting before the district may adopt a tax rate** that exceeds the following: (1) The rate proposed in the notice prepared using the estimate; or (2) The district's rollback rate determined under Section 26.08, Tax Code, using the certified appraisal roll.

- If a school district elects to adopt a tax rate before adopting a budget, the district must publish notice and hold a meeting for the purpose of discussing the proposed tax rate as provided by TEC 44.004. Following adoption of the tax rate, the district must publish notice and hold another public meeting before the district may adopt a budget. The comptroller shall prescribe the language and format to be used in the notices. The school district may use the certified estimate of taxable value in preparing a notice.
- HB 3, 81st Regular Session, added TEC 39.084 which requires that on final approval of the budget by the school board, the school district shall post on the district's Internet website a copy of the adopted budget. The website must prominently display the electronic link to the adopted budget until the third anniversary of the date the budget was adopted.

TEA Legal Requirements

TEA has developed additional requirements for school district budget preparation as follows:

- The budget must be adopted by the board of trustees, inclusive of amendments, no later than June 30. In order to prepare the public notice to be published 10 days prior to the meeting, the district budget must be prepared by a date set by the state board of education, currently June 19.
- • Minutes from district board meetings will be used by TEA to record adoption of and amendments to the budget.

Budgets for the General Fund, the Food Service Fund (whether accounted for in the General Fund, a Special Revenue Fund or Enterprise Fund) and the Debt Service Fund must be included in the official district budget (legal or fiscal year basis). These budgets must be prepared and approved at least at the fund and function levels to comply with the state's legal level of control

mandates. Funds to be budgeted and reported through PEIMS, both required and optional, are shown in Exhibit 2 in section 2.6.3.

Note: Districts may prepare and approve budgets for other funds and/or with even greater detail at their discretion. Such local decisions may affect the need for budget amendments and financial reporting requirements.

- The officially adopted district budget, as amended, must be filed with TEA through PEIMS (Public Education Information Management System) by the date prescribed in the annual system guidelines. Revenues, other sources, other uses, and fund balances must be reported by fund, object (at the fourth level), fiscal year, and amount. Expenditures must be reported by fund, function, object (at the second level), organization, fiscal year, program intent and amount. These requirements are discussed in further detail in the Data Collection and Reporting module.
- A school district must amend the official budget *before* exceeding a *functional expenditure category*, i.e., instruction, administration, etc., in the total district budget. The annual financial and compliance report should reflect the amended budget amounts on the schedule comparing budgeted and actual amounts. The requirement for filing the amended budget with TEA is satisfied when the school district files its Annual Financial and Compliance Report.

Local District Requirements

ANNUAL OPERATING BUDGET CE (LEGAL) DATE ISSUED: 10/30/15

AUTHORIZED EXPENDITURES

A district shall not lend its credit or gratuitously grant public money or things of value in aid of any individual, association, or corporation. *Tex. Const. Art. III, Sec. 52; Brazoria County v. Perry, 537 S.W.2d 89 (Tex. Civ. App.—Houston [1st Dist.] 1976, no writ)*

A district shall not grant any extra compensation, fee, or allowance to a public officer, agent, servant, or contractor after service has been rendered or a contract entered into and performed in whole or in part. Nor shall a district pay or authorize the payment of any claim against the district under any agreement or contract made without authority of law. *Tex. Const. Art. III, Sec. 53; Harlingen Indep. Sch. Dist. v. C.H. Page and Bro., 48 S.W.2d 983 (Comm. App. 1932)*

The state and county available funds disbursed to a district shall be used exclusively for salaries of professional certified staff and for interest on money borrowed on short time to pay such salaries, when salaries become due before school funds for the current year become available. Loans for paying professional certified staff salaries may not be paid out of funds other than those for the current year. *Education Code 45.105(b)*

Local funds from district taxes, tuition fees, other local sources, and state funds not designated for a specific purpose may be used for salaries of any personnel and for purchasing appliances and supplies; for the payment of insurance premiums; for buying school sites; for buying, building, repairing, and renting school buildings, including acquisition of school buildings and sites by leasing through annual payments with an ultimate option to purchase [see CHG]; and for other purposes necessary in the conduct

of the public schools to be determined by a board. *Education Code 45.105(c)*

No public funds of a district may be spent in any manner other than as provided for in the budget adopted by the board. *Education Code 44.006(a)*

USE OF DISTRICT RESOURCES IMPROVEMENTS TO REAL PROPERTY

Except as provided below or by Education Code 45.109(a-1), (a-2), or (a-3) [see CX], a board shall not enter into an agreement authorizing the use of school district employees, property, or resources for the provision of materials or labor for the design, construction, or renovation of improvements to real property not owned or leased by the district.

This section does not prohibit the board from entering into an agreement for the design, construction, or renovation of improvements to real property not owned or leased by the district if the improvements benefit real property owned or leased by the district. Benefits to real property owned or leased by the district include the design, construction, or renovation of highways, roads, streets, sidewalks, crosswalks, utilities, and drainage improvements that serve or benefit the real property owned or leased by the district. *Education Code 11.168*

HOTELS

The board may not impose taxes, issue bonds, use or authorize the use of district employees, use or authorize the use of district property, money, or other resources, or acquire property for the design, construction, renovation, or operation of a hotel. The board may not enter into a lease, contract, or other agreement that obligates the board to engage in an activity prohibited by this section or obligates the use of district employees or resources in a manner prohibited by this section.

“Hotel” means a building in which members of the public obtain sleeping accommodations for consideration. The term includes a motel.

Education Code 11.178

ELECTIONEERING

A board may not use state or local funds or other resources of the district to electioneer for or against any candidate, measure, or political party. *Education Code 11.169*

COMMITMENT OF CURRENT REVENUE

A contract for the acquisition, including lease, of real or personal property is a commitment of a district’s current revenue only, provided the contract contains either or both of the following provisions:

1. Retains to a board the continuing right to terminate the contract at the expiration of each budget period during the term of the contract.
2. Is conditioned on a best effort attempt by the board to obtain and appropriate funds for payment of the contract.

Local Gov’t Code 271.903

FISCAL YEAR

A board may determine if a district’s fiscal year begins on July 1 or September 1 of each year. *Education Code 44.0011*

BUDGET PREPARATION

A superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of a district for the following fiscal year. *Education Code 44.002*

FUNDS FOR ACCELERATED INSTRUCTION

A district that is required to provide accelerated instruction under Education Code 29.081(b-1) [see EHBC] shall separately budget sufficient funds, including funds under Education Code 42.152, for that purpose. A district may not budget funds received under Education Code 42.152 for any other purpose until the district adopts a budget to support additional accelerated instruction. *Education Code 29.081(b-2)*

DEADLINES

The proposed budget shall be prepared on or before a date set by the State Board of Education, currently August 20 (June 19 if a district uses a July 1 fiscal year start date). *Education Code 44.002(a); 19 TAC 109.1(a), .41*

The adopted budget must be filed with the Texas Education Agency on or before the date established in the *Financial Accountability System Resource Guide*. *Education Code 44.005; 19 TAC 109.1(a)*

PUBLIC MEETING ON BUDGET AND PROPOSED TAX RATE

After the proposed budget has been prepared, a board president shall call a board meeting for the purpose of adopting a budget for the succeeding fiscal year. Any taxpayer of a district may be present and participate in the meeting. *Education Code 44.004(a), (f)* [See CCG for provisions governing tax rate adoption.]

The meeting must comply with the notice requirements of the Open Meetings Act. *Gov’t Code 551.041, .043*

PUBLISHED NOTICE

A board president shall also provide for publication of notice of the budget and proposed tax rate meeting in a daily, weekly, or biweekly newspaper published in a district. If no daily, weekly, or biweekly newspaper is published in a district, the president shall provide for publication of notice in at least one newspaper of general circulation in the county in which the district’s central administrative office is located. The notice shall be published not earlier than the 30th day or later than the tenth day before the date of the hearing.

FORM OF NOTICE

The published notice of the public meeting to discuss and adopt the budget and the proposed tax rate must meet the size, format, and content requirements dictated by law.

The notice is not valid if it does not substantially conform to the language and format prescribed by the comptroller.

TAXPAYER INJUNCTION

If a district has not complied with the published notice requirements in the FORM OF NOTICE described above, and the requirements for DISTRICTS WITH JULY 1 FISCAL YEAR below, if applicable, and the failure to comply was not in good faith, a person who owns taxable property in the district is entitled to an injunction restraining the collection of taxes by the district. An action to enjoin the collection of taxes must be filed before the date a district delivers substantially all of its tax bills.

Education Code 44.004(b)–(e)

PUBLICATION OF PROPOSED BUDGET SUMMARY

Concurrently with the publication of notice of the budget under Education Code 44.004, a district shall post a summary of the proposed budget on the school district's Internet website or, if the district has no Internet website, in the district's central administrative office.

The budget summary must include a comparison to the previous year's actual spending and information relating to per student and aggregate spending on:

1. Instruction;
2. Instructional support;
3. Central administration;
4. District operations;
5. Debt service; and
6. Any other category designated by the Commissioner.

Education Code 44.0041

DECREASE IN DEBT SERVICE RATE

If the debt service rate calculated under Education Code 44.004(c)(5)(A)(ii)(b) decreases after the publication of the notice required by this section, the board president is not required to publish another notice or call another meeting to discuss and adopt the budget and the proposed lower tax rate.

Education Code 44.004(g-1)

BUDGET ADOPTION

A board shall adopt a budget to cover all expenditures for the succeeding fiscal year at the meeting called for that purpose and before the adoption of the tax rate for the tax year in which the fiscal year covered by the budget begins. *Education Code 44.004(f)–(g)*

CERTIFIED ESTIMATE

By April 30, the chief appraiser shall prepare and certify an estimate of the taxable value of school district property. *Tax Code 26.01(e)*

DISTRICTS WITH JULY 1 FISCAL YEAR

A district with a fiscal year beginning July 1 may use the certified estimate of the taxable value of district property in preparing the published notice if the district does not receive the certified appraisal roll on or before June 7. A district that uses a certified estimate may adopt a budget at the public meeting designated in the published notice prepared using the estimate, but a district may not adopt a tax rate before the district receives the certified appraisal roll for the district. *Education Code 44.004(h)–(i)*

BUDGET ADOPTION AFTER TAX RATE ADOPTION

Notwithstanding Education Code 44.004(g), (h), and (i), above, a district may adopt a budget after the district adopts a tax rate for the tax year in which the fiscal year covered by the budget begins if the district elects to adopt a tax rate before receiving the certified appraisal roll for the district as provided by Tax Code 26.05(g). Following adoption of the tax rate [see CCG], the district must publish notice and hold a public meeting before the district may adopt a budget. The comptroller shall prescribe the language and format to be used in the notice. The district may use the certified estimate of taxable value in preparing the notice. *Education Code 44.004(j)*

PUBLICATION OF ADOPTED BUDGET

On final approval of the budget by the board, a district shall post on the district's Internet website a copy of the budget adopted by the board. The district's website must prominently display the electronic link to the adopted budget.

A district shall maintain the adopted budget on the district's website until the third anniversary of the date the budget was adopted. *Education Code 44.0051*

AMENDMENT OF APPROVED BUDGET

A board shall have the authority to amend the approved budget or to adopt a supplementary emergency budget to cover necessary unforeseen expenses.

Copies of any amendment or supplementary budget must be prepared and filed in accordance with State Board rules. *Education Code 44.006*

FAILURE TO COMPLY WITH BUDGET AMENDMENTS

A board member who votes to approve any expenditure of school funds in excess of the item or items appropriated in the adopted budget or a supplementary or amended budget commits a misdemeanor offense. *Education Code 44.052(c)*

CERTAIN DONATIONS

A district may donate funds or other property or service to the adjutant general's department, the Texas National Guard, or the Texas State Guard. *Gov't Code 437.111(b), .252, .304(a)*

ANNUAL OPERATING BUDGET CE (LOCAL) DATE ISSUED: 11/03/08

FISCAL YEAR

The District shall operate on a fiscal year beginning July 1 and ending June 30.

BUDGET PLANNING

Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District's programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the District- and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month's activities.

BUDGET MEETING

The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows:

1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.
2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.
3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.
4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.

AUTHORIZED EXPENDITURES

The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget.

BUDGET AMENDMENTS

The Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.

Local District Requirements

The Northwest Independent School District Board Policy Manual is available through the Texas Association of School Boards *Policy On Line* at: <http://pol.tasb.org/Policy/Section/391?filter=C>

BOARD POLICY: BUSINESS AND SUPPORT SERVICES

Section C: BUSINESS AND SUPPORT SERVICES

| | |
|------|---|
| CAA | FISCAL MANAGEMENT GOALS AND OBJECTIVES - FINANCIAL ETHICS |
| CB | STATE AND FEDERAL REVENUE SOURCES |
| CBA | STATE AND FEDERAL REVENUE SOURCES - STATE |
| CBB | STATE AND FEDERAL REVENUE SOURCES - FEDERAL |
| CCA | LOCAL REVENUE SOURCES - BOND ISSUES |
| CCB | LOCAL REVENUE SOURCES - TIME WARRANTS |
| CCC | LOCAL REVENUE SOURCES - CERTIFICATES OF INDEBTEDNESS |
| CCD | LOCAL REVENUE SOURCES - RECREATIONAL FACILITIES BONDS |
| CCE | LOCAL REVENUE SOURCES - ATHLETIC STADIUM AUTHORITY |
| CCF | LOCAL REVENUE SOURCES - LOANS AND NOTES |
| CCG | LOCAL REVENUE SOURCES - AD VALOREM TAXES |
| CCH | LOCAL REVENUE SOURCES - APPRAISAL DISTRICT |
| CDA | OTHER REVENUES - INVESTMENTS |
| CDB | OTHER REVENUES - SALE, LEASE, OR EXCHANGE OF SCHOOL-OWNED PROPERTY |
| CDBA | SALE, LEASE, OR EXCHANGE OF SCHOOL-OWNED PROPERTY - REVENUE BONDS FROM PROCEEDS |
| CDC | OTHER REVENUES - GRANTS FROM PRIVATE SOURCES |
| CDH | OTHER REVENUES - PUBLIC AND PRIVATE FACILITIES |
| CE | ANNUAL OPERATING BUDGET |
| CEA | ANNUAL OPERATING BUDGET - FINANCIAL EXIGENCY |
| CFA | ACCOUNTING - FINANCIAL REPORTS AND STATEMENTS |
| CFB | ACCOUNTING - INVENTORIES |
| CFC | ACCOUNTING - AUDITS |
| CFD | ACCOUNTING - ACTIVITY FUNDS MANAGEMENT |
| CFEA | PAYROLL PROCEDURES - SALARY DEDUCTIONS AND REDUCTIONS |
| CG | BONDED EMPLOYEES AND OFFICERS |
| CH | PURCHASING AND ACQUISITION |
| CHE | PURCHASING AND ACQUISITION - VENDOR RELATIONS |
| CHF | PURCHASING AND ACQUISITION - PAYMENT PROCEDURES |
| CHG | PURCHASING AND ACQUISITION - REAL PROPERTY AND IMPROVEMENTS |
| CHH | PURCHASING AND ACQUISITION - FINANCING PERSONAL PROPERTY PURCHASES |
| CI | SCHOOL PROPERTIES DISPOSAL |
| CJA | CONTRACTED SERVICES - CRIMINAL HISTORY |
| CK | SAFETY PROGRAM/RISK MANAGEMENT |
| CKA | SAFETY PROGRAM/RISK MANAGEMENT - INSPECTIONS |
| CKB | SAFETY PROGRAM/RISK MANAGEMENT - ACCIDENT PREVENTION AND REPORTS |
| CKC | SAFETY PROGRAM/RISK MANAGEMENT - EMERGENCY PLANS |

| | |
|------|---|
| CKD | SAFETY PROGRAM/RISK MANAGEMENT - EMERGENCY MEDICAL EQUIPMENT AND PROCEDURES |
| CKE | SAFETY PROGRAM/RISK MANAGEMENT - SECURITY PERSONNEL |
| CL | BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT |
| CLA | BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT - SECURITY |
| CLB | BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT - MAINTENANCE |
| CLC | BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT - TRAFFIC AND PARKING CONTROLS |
| CLE | BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT - FLAG DISPLAYS |
| CMD | EQUIPMENT AND SUPPLIES MANAGEMENT - INSTRUCTIONAL MATERIALS CARE AND ACCOUNTING |
| CNA | TRANSPORTATION MANAGEMENT - STUDENT TRANSPORTATION |
| CNB | TRANSPORTATION MANAGEMENT - DISTRICT VEHICLES |
| CNC | TRANSPORTATION MANAGEMENT - TRANSPORTATION SAFETY |
| CO | FOOD SERVICES MANAGEMENT |
| COA | FOOD SERVICES MANAGEMENT - FOOD PURCHASING |
| COB | FOOD SERVICES MANAGEMENT - FREE AND REDUCED-PRICE FOOD PROGRAM |
| CPAB | OFFICE COMMUNICATIONS - MAIL AND DELIVERY |
| CPC | OFFICE MANAGEMENT - RECORDS MANAGEMENT |
| CQ | TECHNOLOGY RESOURCES |
| CQA | TECHNOLOGY RESOURCES - DISTRICT, CAMPUS, AND CLASSROOM WEBSITES |
| CR | INSURANCE AND ANNUITIES MANAGEMENT |
| CRB | INSURANCE AND ANNUITIES MANAGEMENT - LIABILITY INSURANCE |
| CRD | INSURANCE AND ANNUITIES MANAGEMENT - HEALTH AND LIFE INSURANCE |
| CRE | INSURANCE AND ANNUITIES MANAGEMENT - WORKERS' COMPENSATION |
| CRF | INSURANCE AND ANNUITIES MANAGEMENT - UNEMPLOYMENT INSURANCE |
| CRG | INSURANCE AND ANNUITIES MANAGEMENT - DEFERRED COMPENSATION AND ANNUITIES |
| CS | FACILITY STANDARDS |
| CV | FACILITIES CONSTRUCTION |
| CVA | FACILITIES CONSTRUCTION - COMPETITIVE BIDDING |
| CVB | FACILITIES CONSTRUCTION - COMPETITIVE SEALED PROPOSALS |
| CVC | FACILITIES CONSTRUCTION - CONSTRUCTION MANAGER-AGENT |
| CVD | FACILITIES CONSTRUCTION - CONSTRUCTION MANAGER-AT-RISK |
| CVE | FACILITIES CONSTRUCTION - DESIGN-BUILD |
| CVF | FACILITIES CONSTRUCTION - JOB ORDER CONTRACTS |
| CW | NAMING FACILITIES |
| CX | RENTING OR LEASING FACILITIES FROM OTHERS |
| CY | INTELLECTUAL PROPERTY |

Balanced Budget

According to the Texas Education Agency (“TEA”), case law is where the definition of a balanced budget is found for all Texas school districts. A balanced budget is framed by case law as a budget with total expenditures not greater than the sum of total revenues plus fund balance. *Crystal City Independent School District, Appellant v. Bank of Dallas, Appellee, Court of Appeals of Texas-Dallas, March 24, 1987.*

Budget Process

Objectives of Budgeting

The objectives of budgeting are outlined by the Texas Education Agency in the Financial Accountability System Resource Guide.

Performance evaluation allows citizens and taxpayers to hold policy makers and administrators accountable for their actions. Because accountability to citizens often is stated explicitly in state laws and constitutions, it is considered a cornerstone of budgeting and financial reporting. The Governmental Accounting Standards Board (GASB) recognizes its importance with these objectives in its GASB Concepts Statement No. 1 (Section 100.177):

- Financial reporting should provide information to determine whether current-year revenues were sufficient to pay for current-year services.
- Financial reporting should demonstrate whether resources were obtained and used in accordance with the entity's legally adopted budget. It should also demonstrate compliance with other finance-related legal or contractual requirements.
- Financial reporting should provide information to assist users in assessing the service efforts, costs and accomplishments of the governmental entity.

Meeting these objectives requires budget preparation to include several concepts recognizing accountability. Often these concepts have been mandated for state and local public sector budgets. They include requirements that budgets should:

- Be balanced so that current revenues are sufficient to pay for current services.
- Be prepared in accordance with all applicable federal, state, and local legal mandates and requirements.

- Provide a basis for the evaluation of a government's service efforts, costs and accomplishments.

Note: Although the objective of balanced budgets is generally applicable to all school districts to ensure long-term fiscal health, variations of this objective which are considered appropriate for some school districts over short-term periods are available. For example, the balanced budget objective may be met through the use of fund balance reserves to pay for current services during certain periods. Such uses of fund balance reserves must be in accordance with applicable state and local fund balance policies.

Budget Process Overview

The budgeting process is comprised of three major phases: planning, preparation and evaluation. The budgetary process begins with sound planning. Planning defines the goals and objectives of campuses and the school district and develops programs to attain those goals and objectives. Once these programs and plans have been established, budgetary resource allocations are made to support them. Budgetary resource allocations are the preparation phase of budgeting. The allocations cannot be made, however, until plans and programs have been established.

Finally, the budget is evaluated for its effectiveness in attaining goals and objectives. Evaluation typically involves an examination of: how funds were expended, what outcomes resulted from the expenditure of funds, and to what degree these outcomes achieved the objectives stated during the planning phase. This evaluation phase is important in determining the following year's budgetary allocations. In summary, budget preparation is not a one-time exercise to determine how a school district will allocate funds. Rather, school district budget preparation is part of a continuous cycle of planning and evaluation to achieve district goals.

Budget Process

The Budget Process covers the entire financial cycle starting with budget planning and ending with the audited CAFR:

- Budget Planning
January - February 2020
- Budget Preparation
February 2020
- Board of Trustee Budget Review
March - May 2020
- Budget Adoption
June 2020
- Tax Rate Adoption
July - August 2020
- Budget Amendments
July - June 2020 - 2021
- CAFR
November 2021

2018-2022 Northwest ISD Strategic Framework

The Northwest ISD Board of Trustees approved the district's 2018-2022 Strategic Framework at the meeting on May 29, 2018. The framework includes the district's Core Beliefs, Vision, Mission, and Strategic Goals. Based on the recommendations of the Strategic Summit participants, this plan establishes the direction of the district for the next four years. A team of approximately 85 participants made up of students, parents, community members, and staff served to develop this plan that will set the tone for NISD's future.

2020-2021 Northwest ISD District Improvement Plan

Northwest ISD's annual development of a District Improvement Plan helps maintain the direction of the district as we empower learners and leaders to positively impact the world. In accordance with the Texas Education Code, the superintendent is to annually develop the District Improvement Plan, with the Board of Trustees annually approving the performance objectives.

The 2020-2021 District Improvement Plan is an extension of the district's Strategic Framework. As part of our strategic

initiative, the emphasis in developing the District Improvement Plan was again placed on focusing on identified imperatives for the coming school year. It was approved by the Northwest ISD Board of Trustees on October 19, 2020.

Budget Planning

As a fast (student) growth district, the Board of Trustees regularly receive Academic Performance, Five-Year Financial Forecast, Financial & Investment, and Demographic, Facilities, Planning & Construction reports throughout the year. The annual development of the District budget incorporates all the District planning efforts into a single process.

Capital Budget Development Process

The citizen Long-Range Planning Committee which serves in an advisory capacity reviews data, prioritizes the capital needs, and formulates a plan to address the needs. It then presents recommendations to the Board of Trustees who act upon the Long-Range Planning Committee recommendations including any modifications to the original plan.

In October 2016, the Long Range Planning Committee began meeting to discuss the upcoming facility, technology, curriculum, and extra-curricular needs of Northwest ISD. The committee membership consisted of a well-rounded cross section of our District to ensure all of the areas of Northwest ISD were represented. During the meetings, the Long Range Planning Committee received and evaluated information regarding previous and projected growth of Northwest ISD, technology needs, new facility construction, major building component replacement needs (roofs, HVAC, flooring, security system), and program enhancement needs. After extensive analysis of all the presented needs of Northwest ISD, the Long Range Planning Committee recommended that the School Board authorize a Capital Bond Election for \$399,000,000. On February 13th the Board of Trustees approved an Order Calling a \$399,000,000 Bond Election which passed on May 6, 2017.

Budget Preparation

The District uses site-based budgeting to enhance the ability of principals to serve as effective instructional leaders. Site-based budgeting places the principal at the center of the budget preparation process. The Campus Improvement Plans referenced under the previous paragraph, Budget Planning, link the resources required to the local campus strategies to improve student achievement. The accomplishments are reviewed in the subsequent year.

Board of Trustee Budget Review

The Board of Trustees received budget updates that included any revisions to the original Five-Year Financial Forecast. The Preliminary Budget including the Personnel & Compensation Plan was reviewed in detail throughout April. The 2020 – 2021 Personnel & Compensation Plan was then adopted May 18th. Early adoption provides advantages in teacher recruitment and allows for the salary detail to be loaded into the adopted budget.

Budget Adoption

The Central Appraisal Districts (“CAD”) 2020 Certified Estimate Appraisal Roll Totals occurred in early June and the rollback tax rate was calculated shortly thereafter. The required legal notice was published on June 13th. The Board of Trustees held the required public meeting and adopted the budget on June 29, 2020.

Tax Rate Adoption

The Central Appraisal Districts (“CAD”) Certification of the 2020 Appraisal Records occurred in late July and the Denton County Tax Assessor-Collector calculated the effective and rollback tax rates shortly thereafter. The required legal notice was published on July 29th. The Board of Trustees

held the required public meeting and adopted the tax rate on August, 10 2020.

Budget Amendments

The initial Campus Budget Worksheet allocation represents 100% of the campus funding allocation based on projected enrollment. The Final Amended Budget for the Year Ending June 30, 2021, will be submitted at the June 28, 2021, Board meeting. It will reflect all amendments previously approved by the Board of Trustees plus any final amendments. The Final Amended Budget for the Year Ending June 28, 2021, will be used in the preparation of the Comprehensive Annual Financial Report (“CAFR”).

Comprehensive Annual Financial Report (“CAFR”)

The final stage of the budget cycle is the approval by the Board of Trustees of the audited Comprehensive Annual Financial Report which includes budget to actual comparisons scheduled for November, 2021.

District Approach

The District approach to coping with the combination of fast student growth in a restricted funding environment that satisfies minimum constitutional requirements with increasing academic standards has been to ensure that the budget process is instructionally driven and guided by the Strategic Plan. The Board of Trustees, administration, and staff are committed to Our Vision.

Our Vision

**Northwest ISD empowers
learners and leaders
to positively
impact the world**

Budget Parameters for the 2020– 2021 School Year

Budget Calendar

| Activity | Responsibility | Date |
|----------------------------------|---------------------------|----------------------------------|
| Projected Enrollments | Templeton/HR/Finance | January 2020 |
| Schedule Exec. Dir. Meetings | Financial Services | January 2020 |
| Supt. Performance Objectives | Cabinet/Board of Trustees | January 2020 |
| DEIC Timeline Presentation | Financial Services | January 14, 2020 |
| Budget Parameter Discussion | Cabinet/Board of Trustees | 2 nd January Meeting |
| | | |
| Campus/Dept. Budget Packets | Financial Services/DLT | February 6, 2020 |
| Campus Staffing | Cabinet/Principals | February 2020 |
| Exec Dir. Meetings | Cabinet/Exec. Directors | February 2020 |
| Budget Parameter Adoption | Board of Trustees | 1 st February Meeting |
| Board Update | Board Meeting | 2 nd February Meeting |
| | | |
| Program Staffing | Cabinet/Exec. Directors | March 2020 |
| Board Update | Board Meeting | 2 nd March Meeting |
| | | |
| Campus/Dept. Budget Entries Due | Campuses/Departments | April 15, 2020 |
| Budget Decision Forms Due | Campuses/Departments | April 15, 2020 |
| Compensation Plan Approval | Board Meeting | April 2020 |
| Preliminary Values | TCAD/DCAD/WCAD | April 2020 |
| Board Update | Board Meeting | 2 nd April Meeting |
| | | |
| Budget Workshop | Board Meeting | 1 st May Meeting |
| | | |
| Publish Notice of Public Meeting | Financial Services | June 1, 2020 |
| Budget Workshop | Board Meeting | 1 st June Meeting |
| Budget Adoption | Board Meeting | 2 nd June Meeting |
| Final Amendment Adoption | Board Meeting | 2 nd June Meeting |
| | | |
| Certified Values | TCAD/DCAD/WCAD | July 25, 2020 |
| | | |
| Publish Tax Rate Notice | Financial Services | August 1, 2020 |
| Tax Rate Adoption | Board Meeting | 2 nd August Meeting |

**NORTHWEST ISD
HIGH SCHOOL STAFFING FORMULAS FOR 2020-2021***

| <u>Position</u> | <u>Pay Grade</u> | <u>Number of Staff Members</u> | <u>Enrollment</u> |
|---|------------------|------------------------------------|-------------------|
| Principal (0200) | A55 | 1 | |
| Associate Principal (0209) | A45 | 1 | |
| Assistant Principal (0210) | A40 | 1 per grade level | |
| Additional Assistant Principal | A40 | | 2000-2499 |
| Additional Assistant Principal | A40 | | 2500-2999 |
| Counselor (0300) | A25 | 1 per grade level | |
| Additional Counselor | A25 | 1 | 2000-2499 |
| Additional Counselor | A25 | 1 | 2500-2999 |
| Student Services Facilitator (0302) | A15/A20 | 1 | 1500+ |
| Intervention Counselor (0473) | A25 | 1 | |
| Intervention Specialist (0513) | A15/A20 | 1 | |
| Head Band Director (0155) | A35 | 1 | |
| Associate Band Director | A15/A20 | 1 | |
| Assistant Band Director | A15/A20 | 1 | 150+** |
| Additional Assistant Band Director | A15/A20 | 1 | 220+** |
| Orchestra/Choir/Dance/Theater Director | A15/A20 | 1 | |
| Assistant Orchestra/Choir/Dance/ Theater Director | A15/A20 | 1 | 150+** |
| Additional Assistant Orchestra/Choir/Dance/Theater Director | A15/A20 | 1 | 220+** |
| Librarian (0320) | A15/A20 | 1 | |
| Library Assistant (0906) | P10 | 1 | |
| Campus Health Coordinator RN (0361) | A15/A20 | 1 | |
| Campus Health Coord. LVN (0362) | P35 | 1 | 2000+ |
| Office Manager (0901) | P35 | 1 | |
| Associate Principals' Secretary (0902A) | P25 | 1 per campus | |
| Assistant Principals' Secretary (0902) | P15 | 2 per campus | |
| Additional Asst. Principals' Secretary | P15 | 1 | 2500+ |
| Attendance Clerk (0913A) | P15 | 1 | |
| 2 nd Attendance Clerk | P15 | 1 | 1500+ |
| Receptionist (0905) | P15 | 1 | |
| Bookkeeper (0903) | P25 | 1 | |
| Counselors Secretary (0907) | P15 | 1 | |
| Registrar (0908) | P20 | 1 | |
| 2 nd Registrar | P20 | 1 | 1500+ |
| Sub Coordinator/Receptionist (0905C) | P15 | 1 | |
| Student Record Manager (0909) | P30 | 1 | |
| Athletic Trainer (0151) | A15/A20 | 1 | |
| 2 nd Athletic Trainer | A15/A20 | 1 | 1200+ |
| Campus Athletic Coordinator (0156) | A35 | 1 | |

*This formula is a guideline for preparing a campus staffing plan. Individual campus plans may vary. District needs may necessitate changes to the formula. Staffing for Special Education and other special programs are allocated based on identified students and their individual needs.

Lead Counselor assigned at third Counselor allotment. Stipend only.

** Number is referring to the students enrolled within the program.

**NORTHWEST ISD
MIDDLE SCHOOL STAFFING FORMULAS FOR 2020-2021***

| <u>Position</u> | <u>Pay Grade</u> | <u>Number of Staff Members</u> | <u>Enrollment</u> |
|---|-------------------------|---|--------------------------|
| Principal (0202) | A45 | 1 | |
| Assistant Principal (0212) | A35 | 2 | |
| Additional Assistant Principal | A35 | 1 | 1000-1499 |
| Additional Assistant Principal | A35 | 1 | 1500-1899 |
| Counselor (0300) | A25 | 2 | |
| Additional Counselor | A25 | 1 | 1000-1499 |
| Additional Counselor | A25 | 1 | 1500-1899 |
| Student Services Facilitator | A15/A20 | 1 | 800+ |
| Band Director | A15/A20 | 1 | |
| Assistant Band Director | A15/A20 | 1 | |
| Additional Assistant Band Director | A15/A20 | 1 | 310+** |
| Orchestra/Choir/Theater Director | A15/A20 | 1 | |
| Assistant Orchestra/Choir/Theater Director | A15/A20 | 1 | 180+** |
| Additional Assistant Orchestra/Choir/Theater Director | A15/A20 | 1 | 310+** |
| Librarian (0320) | A15/A20 | 1 | |
| Campus Health Coordinator (0361) | A15/A20 | 1 | |
| Health Aide/Assistant (0912H) | P05 | 1 | 900+ |
| <i>Clerical /Para</i> | | | |
| Office Manager (0901) | P30 | 1 | |
| PEIMS CLERK (0913) | P15 | 1 | |
| Attendance Clerk (0914) | P10 | 1 | |
| Receptionist (0905B) | P10 | 1 | |
| Campus Assistant (0907A) | P10 | 1 | 1000+ |
| Additional Campus Assistant | P10 | 1 | 1500+ |

*This formula is a guideline for preparing a campus staffing plan. Individual campus plans may vary. District needs may necessitate changes to the formula. Staffing for Special Education and other special programs are allocated based on identified students and their individual needs.

** Number is referring to the students enrolled within the program.

**NORTHWEST ISD
ELEMENTARY STAFFING FORMULA FOR 2020-2021***

| <u>Position</u> | <u>Pay Grade</u> | <u>Number of Staff Members</u> | <u>Enrollment</u> |
|---|------------------|--------------------------------|---|
| Principal (0204) | A40 | 1 | |
| Assistant Principal (0213) | A30 | 1 | |
| Additional Assistant Principal (0213) | A30 | 1 | 900+ |
| CIT | A15/A20 | 1 | +50% Free/Reduced |
| Counselor (0310) | A25 | 1 | |
| Additional Counselor | A25 | 1 | 900+ |
| Librarian (0330) | A15/A20 | 1 | |
| Intervention Specialist (0513) | A15/A20 | 1 | |
| Additional Intervention Specialist (0513) | A15/A20 | 1 | Priority of Services Based upon Need: <ul style="list-style-type: none"> • 25+ Dyslexia students And/or • 45+ ELL students And/or • 30% At-Risk students |
| GT Teacher (0521) | A15/A20 | 1 | |
| GT Teacher | A15/A20 | .5 | 800 + (or) Based on Student Need |
| Nurse/Campus Health Coordinator (0361) | A15/A20 | 1 | |
| Health Aide/Assistant (0912H) | P5 | 1 | 900+ |
| <i>Clerical /Para</i> | | | |
| Office Manager (0803) | P30 | 1 | |
| Attendance Clerk/Receptionist (0804) | P15 | 1 | |
| Lead Elementary Campus Assistant (0805) | P10 | 1 | |
| Elementary Campus Assistant (0805A) | P5 | 1 | 700+ |
| Educational Assistant – Reg Ed (0912) | P5 | 1 | 700+ |
| Physical Ed Assistant (0912P) | P5 | 1 | 500+ |
| Pre-K Aide (0912PK) | P10 | 1 | Pre-K on Campus |
| <i>Subject Area</i> | | | |
| Art (0510) | A15/A20 | 1 | |
| Art | A15/A20 | 1 | 750+ Facility Space |
| Physical Education (0512) | A15/A20 | 1 | |
| Physical Education | A15/A20 | 1 | 750+ |
| Music (0511) | A15/A20 | 1 | |
| Music | A15/A20 | 1 | 750+ |

*This formula is a guideline for preparing a campus staffing plan. Individual campus plans may vary. District needs may necessitate changes to the formula. Staffing for Special Education and other special programs are allocated based on identified students and their individual needs.

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | | |
|---|---------------------------------|--------------|-----------------|-----------------|------------------|--|
| CAMPUS FUNDING ALLOCATIONS | | | | | | |
| BUDGET FOR THE YEAR ENDING JUNE 30, 2021 | | | | | | |
| | | | | | | |
| Account | | | Elementary | Middle | Senior | |
| Code | Description | | School | School | High School | |
| Pupil Allocations: | | | | | | |
| Function 11 - Instruction | | | | | | |
| 6399 | General Supplies | | \$ 63.00 | \$ 63.00 | \$ 70.00 | |
| Function 12 - Instructional Related and Media Services | | | | | | |
| 6329 | Reading Materials | | 14.00 | 15.00 | 20.00 | |
| 6399 | General Supplies | | 4.00 | 4.00 | 4.00 | |
| Function 23 - School Leadership | | | | | | |
| 6399 | General Supplies | | 5.00 | 6.00 | 10.00 | |
| Function 31 - Guidance, Counseling and Evaluation Services | | | | | | |
| 6399 | General Supplies | | 2.00 | 2.00 | 2.00 | |
| Function 33 - Health Services | | | | | | |
| 6399 | General Supplies | | 2.00 | 2.00 | 2.00 | |
| | Total Pupil Allocations | | \$ 90.00 | \$ 92.00 | \$ 108.00 | |
| Staff Allocations: | | | | | | |
| Function 12 - Instructional Related and Media Services | | | | | | |
| Function 13 - Curriculum Development and Instructional Staff Development | | | | | | |
| Function 23 - School Leadership | | | | | | |
| Function 31 - Guidance, Counseling and Evaluation Services | | | | | | |
| Function 33 - Health Services | | | | | | |
| 6499 | Miscellaneous Operating Expense | | \$ 50 | \$ 50 | \$ 50 | |
| Building Allocations: | | | | | | |
| Function 11 - Instruction | | | | | | |
| Function 12 - Instructional Related and Media Services | | | | | | |
| Function 23 - School Leadership | | | | | | |
| Function 31 - Guidance, Counseling and Evaluation Services | | | | | | |
| 6269 | Rentals - Operating Leases | (Copiers) | \$ - | \$ - | \$ - | |
| Function 36 - Cocurricular/Extracurricular Activities | | | | | | |
| 6499 | Miscellaneous Operating Costs | (UIL events) | \$ 500 | \$ 2,000 | \$ 37,500 | |
| Function 51 - Plant Maintenance and Operations | | | | | | |
| 6319 | Maintenance and/or Operations | | \$ 500 | \$ 500 | \$ 1,000 | |
| Initial allocation should be revised by the Principal, working with the site based decision making team, | | | | | | |
| to reflect the Campus Improvement Plan subject to Executive Cabinet review. | | | | | | |
| | | | | | | |

Budget Control and Management Process

Management Process

For management control purposes all budgets are assigned a local option code. The local option code designates the individual responsible for the particular budget. Typically principals are responsible for campus budgets and program managers are responsible for districtwide budgets.

Campus principals and program managers are authorized to submit Purchase Requisitions and reimbursements for the purchase of goods and services.

All activities involving payroll costs, salaries and employee benefits, are controlled through the Human Resources department.

Approval Control

All purchases of goods and services are processed through the financial management system with the appropriate approval controls to ensure the legal purpose is met and the appropriate account charged.

Purchase Requisitions are initially entered at the campus or department level and are approved by the campus principal or program manager submitting the request.

Purchase Requisitions for Special Revenue funds are then approved by the appropriate grant program manager.

The Purchasing Agent reviews the Purchase Requisition to verify that appropriate purchasing laws are being complied with and that the goods and services are being requested from a legally qualified vendor.

The Budget Coordinator reviews and approves all Purchase Requisitions.

The Purchase Requisition is then converted into a Purchase Order and forwarded to the vendor.

Upon receipt of the invoice Accounts Payable verifies the receipt of the goods or services, cuts a check, and closes the Purchase Order.

Encumbrance Control

All purchases of goods and services are processed through the financial management system with the appropriate encumbrance controls to ensure the availability of funds.

An encumbrance is an obligation in the form of a Purchase Order charged to an appropriation which reserves a part of that appropriation. Additionally, pre-encumbrances are also reserved based on submitted Purchase Requisitions awaiting conversion into Purchase Orders.

Specifically, the financial software will not allow the entry of a Purchase Requisition unless there are sufficiently available funds at the full account line item level.

Budget Amendments

Principals and program managers may request the transfer of available budgeted funds. However, any transfers of funds that increases a revenue object or modifies an expenditure function is approved on a monthly basis by the Board of Trustees.

Final Amended Budget

At the last meeting of the fiscal year a formal final amended budget is approved by the Board of Trustees.

Adopted Budget

The officially adopted district budget, as amended, must be filed with TEA through PEIMS (Public Education Information Management System) by the date prescribed in the annual system guidelines.

Monthly Reporting

The District's financial statements and investments are reviewed on a monthly basis with the Board of Trustees.

Annual Audit

The final stage of the budget cycle is the approval by the Board of Trustees of the audited financial statements part of which includes budget to actual comparisons.

Financial Structure

Summary of Significant Accounting Policies

The Northwest Independent School District (District) is a public educational agency operating under the applicable laws and regulations of the State of Texas. It is governed by a seven member Board of Trustees that are elected by registered voters of the District. The District prepares its basic financial statements in conformity with Generally Accepted Accounting Principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB) and other authoritative sources identified in *Statement of Auditing Standards No. 69* of the American Institute of Certified Public Accountants. Additionally, the District complies with the requirements of the appropriate version of the Texas Education Agency (TEA) *Financial Accountability System Resource Guide* (FASRG) and the requirements of contracts and grants of agencies from which it receives funds.

Reporting Entity

The Board of the District is elected by the public; has the authority to make decisions, appoint administrators and managers; significantly influence operations; and has the primary accountability for fiscal matters. Therefore, the District is a financial reporting entity as defined by the Governmental Accounting Standards Board (GASB) in its Statement No. 14, "The Financial Reporting Entity." There are no component units included within the reporting entity.

Basis of Accounting

Governmental fund financial statements are reported using the current *financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a

liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State of Texas are recognized under the susceptible-to-accrual concept.

Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Grant funds are considered earned to the extent of the expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as deferred revenues until the related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the District to refund all or part of the unused amount.

The District reports the following major governmental funds:

Governmental Fund Types

The **general fund** is the government's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund. Major revenue sources include local property taxes, state funding under the Available School Fund and interest earnings. Expenditures include all costs associated with the daily operations of the District except for specific programs funded by the federal or state government, food service, debt service, and capital projects. This is a budgeted fund.

The **special revenue funds** account for resources restricted to, or designated for, specific purposes by a grantor. Federal and state financial assistance generally is accounted for in a special revenue fund. The Child Nutrition Program adopts an annual budget. All other special revenue funds budgets are provided for informational purposes only.

The District's Food Service Fund is considered a special revenue fund since it meets the following criteria: (1) User fees are charged to supplement the National School Lunch Program (NSLP), (2) The General Fund subsidizes the Food Service Program for all expenditures in excess of NSLP, and (3) The District does not consider the Food Service Program completely self-supporting. Food Service fund balances are used exclusively for child nutrition program purposes.

The **debt service fund** accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds. This is a budgeted fund.

The **capital projects fund** accounts for proceeds from long-term debt financing (including the sale of bonds) and revenues and expenditures related to authorized construction and other capital asset acquisitions. The capital projects fund budget is provided for informational purposes only.

The District reports the following proprietary funds:

The **internal service funds** account for revenues and expenses related to services provided to organizations inside the District on a cost reimbursement basis. The District's Internal Service Funds are Self -Insurance and Netbooks. These are not budgeted funds.

Additionally, the District reports the following fiduciary funds:

The **agency fund** accounts for resources held in a custodial capacity by the District and consists of funds that are the property of

students or others. The District's Agency Funds are the Student Activity Account, Student Council Account, and the High School Student Activity Account. These are not budgeted funds.

Basis of Budgeting

Legal requirements for school district budgets are formulated by the state, TEA, and the local district. The Board adopts an "appropriated budget" on a basis consistent with GAAP for the general fund, debt service fund and child nutrition program (which is included in special revenue funds). At a minimum, the District is required to present the original and the final amended budgets for revenues and expenditures compared to actual revenues and expenditures for these three funds.

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in order to reserve that portion of the applicable appropriation, is used in all governmental funds. Encumbrances outstanding at year-end are commitments that do not constitute expenditures or liabilities but are reported as reservations of fund balances. Since appropriations lapse at the end of each year, outstanding encumbrances are appropriately provided for in the subsequent fiscal year's budget to provide for the liquidation of the prior commitments.

Budgets are prepared on the same basis of accounting as that used in the financial statements. The basis of budgeting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental fund types, the general fund, special revenue funds, debt service fund, and capital projects fund, are budgeted using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. The proprietary funds, the internal services funds, and the fiduciary funds, the agency fund, are not budgeted funds.

Account Code Structure

Section 44.007 of the Texas Education Code (Code or TEC) requires that a standard school district fiscal accounting system be adopted by each school district. The system must meet at least the minimum requirements prescribed by the State Board of Education and also be subject to review and comment by the state auditor. Additionally, the accounting system must conform to Generally Accepted Accounting Principles (GAAP). This section further requires that a report be provided at the time that the school district budget is filed, showing financial information sufficient to enable the state board of education to monitor the funding process and to determine educational system costs by school district, campus and program.

The Texas Education Code, Section 44.008, requires each school district to have an annual independent audit conducted that meets the minimum requirements of the state board of education, subject to review and comment by the state auditor. The annual audit must include the performance of certain audit procedures for the purpose of reviewing the accuracy of the fiscal information provided by the district through the Public Education Information Management System (PEIMS). The audit procedures are to be adequate to detect material errors in the school district's fiscal data to be reported through the PEIMS system for the fiscal period under audit.

A major purpose of the following accounting code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes within the overview may be used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are to be uniformly used by all school districts in accordance with generally accepted accounting principles.

ACCOUNT CODE STRUCTURE

XXX - X - XX - XXX - XX - XXX XXXX - XX

| Fund Code | Year Code | Function Code | Organization Code | Program Intent Code | Local Option Code | Object Code | Sub-Object Code |
|---------------------------------------|-----------|---------------|-------------------|---------------------|-------------------|--|-----------------|
| (1xx-8xx) Account Groups (9xx) | (0-9) | (11-99) | (001-999) | (11-99) | (xxx) | Assets (1xxx) Liabilities (2xxx) Fund Equity (3xxx) Clearing Accounts (4xxx) Revenues/Income (5xxx) Expenditures/Expenses (6xxx) Other Resources/Non Operating Revenues/Residual Equity Transfers In (7xxx) Other Uses/Non Operating Expenses/Residual Equity Transfers Out(8xxx) | (xx) |

BASIC SYSTEM CODE COMPOSITION

Fund Code

A mandatory 3 digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group, and the second and third digit specifies the fund.

| Fund | Title |
|-------------|--|
| 100 | General Fund |
| | 100-199 General Fund |
| 200/300/400 | Special Revenue Funds |
| | 200-289 Federal Programs |
| | 290-379 Shared Services Arrangements - Federally Funded |
| | 380-429 State Programs |
| | 430-459 Shared Services Arrangements - State/Local Funded |
| | 460-499 Local Programs |
| 500 | Debt Service Funds |
| | 500-599 Debt Service Funds |
| 600 | Capital Projects Funds |
| | 600-699 Capital Projects Funds |
| 700 | Proprietary Fund Types |
| | 700-749 Enterprise Funds |
| | 750-799 Internal Service Funds |
| 800 | Fiduciary Fund Types and Similar Component Units |
| | 800-829 Trust Funds |
| | 830-849 Investment Trust Funds |
| | 850-859 Pension Trust Funds |
| | 860-899 Agency Funds |
| 900 | General Fixed Assets and General Long-Term Debt Account Groups |
| | 901 General Fixed Assets Account Group |
| | 902 General Long-Term Debt Account Group |

Fiscal Year Code

A mandatory single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project.

Function Code

A mandatory 2 digit code applied to expenditures/expenses that identify the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area.

| Function | Title |
|----------|--|
| 10 | Instruction and Instructional Related Services |
| 11 | Instruction |
| 12 | Instructional Resources and Media Services |
| 13 | Curriculum Development and Instructional Staff Development |
| 20 | Instructional and School Leadership |
| 21 | Instructional Leadership |
| 23 | School Leadership |
| 30 | Support Services (Pupil) |
| 31 | Guidance, Counseling and Evaluation Services |
| 32 | Social Work Services |
| 33 | Health Services |
| 34 | Student (Pupil) Transportation |
| 35 | Food Services |
| 36 | Cocurricular/Extracurricular Activities |
| 40 | Administrative Support Services |
| 41 | General Administration |
| 50 | Support Services - Non-student Based |
| 51 | Plant Maintenance and Operations |
| 52 | Security and Monitoring Services |
| 53 | Data Processing Services |
| 60 | Ancillary Services |
| 61 | Community Services |
| 70 | Debt Service |
| 71 | Debt Service |
| 80 | Capital Outlay |
| 81 | Facilities Acquisition and Construction |
| 90 | Intergovernmental Charges |
| 91 | Contracted Instructional Services Between Public Schools |
| 93 | Payments to Fiscal Agent/Member Districts of Shared Service Arrangements |
| 95 | Payments to Juvenile Justice Alternative Education Programs |
| 97 | Payments to Tax Increment Fund |
| 99 | Other Intergovernmental Charges |

Organization Code

A mandatory 3 digit code that identifies the organization, i.e., High School, Middle School, Elementary School, Superintendent's office, etc. An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

| Organization | Title |
|--------------|--|
| 001-699 | Organization Units - Campuses |
| 700 | Organization Units - Administrative |
| 800-997 | Organization Units - Locally Defined |
| 998 | Unallocated Organization Unit - Local Option |
| 999 | Undistributed Organization Unit |

Program Intent Code

A 2 digit code used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served.

| Program Intent | Title |
|-----------------------|--|
| 1X | Basic Services |
| 11 | Basic Educational Services |
| 2X | Enhanced Services |
| 21 | Gifted and Talented |
| 22 | Career and Technical |
| 23 | Services to Students with Disabilities (Special Education) |
| 24 | Accelerated Education |
| 25 | Bilingual Education and Special Language Programs |
| 26 | Nondisciplinary Alternative Education Programs - AEP Services |
| 28 | Disciplinary Alternative Education Program – DAEP Basic Services |
| 29 | Disciplinary Alternative Education Program – DAEP State Compensatory Education Supplemental Costs |
| 30 | Title I, Part A Schoolwide Activities Related to SCE and Other Costs on Campuses with 40% or More Educationally Disadvantaged Students |
| 31 | High School Allotment |
| 3X-8X | Reserved for Future State Definition and for use by Education Service Centers |
| 9X | Other |
| 91 | Athletics and Related Activities |
| 99 | Undistributed |

Local Option Codes 3

A 3 digit code for optional use to provide special accountability at the local level.

Object Code

A mandatory 4 digit code that identifies the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications.

| Object | Title |
|---------------|--|
| 5000 | Revenue Control Accounts |
| 5700 | Revenues From Local and Intermediate Sources |
| 5800 | State Program Revenues |
| 5900 | Federal Program Revenue |
| 6000 | Expenditure/Expense Control Accounts |
| 6100 | Payroll Costs |
| 6200 | Professional and Contracted Services |
| 6300 | Supplies and Materials |
| 6400 | Other Operating Costs |
| 6500 | Debt Service |
| 6600 | Capital Outlay |

Sub-Object Code

A 2 digit code for optional use to provide special accountability at the local level.

V.R. Eaton High School – Exterior



Financial Section Fund Financial Statements

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|-------------------|
| COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE | | | | | |
| TOTAL - ALL FUNDS | | | | | |
| BUDGET FOR THE YEAR ENDING JUNE 30, 2021 | | | | | |
| | | | | Adopted | Adopted |
| | Actual | Actual | Actual | Budget | Budget |
| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
| REVENUES: | | | | | |
| Local and Intermediate Sources | 207,364,434 | 239,879,325 | 277,944,362 | 279,294,288 | 298,428,777 |
| State Program Revenues | 41,130,734 | 39,825,326 | 32,900,331 | 21,464,603 | 25,641,009 |
| Federal Program Revenues | 7,022,361 | 8,342,260 | 14,102,331 | 10,066,952 | 11,212,151 |
| | | | | | |
| Total Revenues | 255,517,529 | 288,046,911 | 324,947,024 | 310,825,843 | 335,281,937 |
| | | | | | |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| Instruction and Instructional-Related Services | 123,519,517 | 131,101,595 | 144,480,927 | 156,627,797 | 158,223,033 |
| Instructional and School Leadership | 10,969,944 | 11,670,421 | 12,633,388 | 13,177,457 | 16,662,375 |
| Support Services - Student (Pupil) | 35,804,905 | 52,435,452 | 46,726,192 | 41,174,403 | 48,162,961 |
| Administrative Support Services | 5,643,101 | 6,000,422 | 6,678,661 | 6,425,375 | 7,200,489 |
| Support Services - Nonstudent Based | 24,665,450 | 24,869,480 | 28,281,279 | 31,697,231 | 33,164,135 |
| Ancillary Services | 168,779 | 140,939 | 212,574 | 226,404 | 260,850 |
| Debt Services | 57,833,491 | 67,230,579 | 68,060,680 | 78,664,435 | 83,484,994 |
| Capital Outlay | 66,924,947 | 94,053,650 | 97,873,485 | 212,291,386 | 187,761,679 |
| Intergovernmental Charges | 2,216,763 | 2,273,858 | 7,855,130 | 6,732,039 | 11,032,039 |
| | | | | | |
| Total Expenditures | 327,746,898 | 389,776,392 | 412,802,319 | 547,016,525 | 545,952,556 |
| | | | | | |
| Excess (Deficiency) of Revenues Over (Under) | | | | | |
| Expenditures | (72,229,369) | (101,729,481) | (87,855,295) | (236,190,682) | (210,670,619) |
| | | | | | |
| Other Resources | 215,897,138 | 155,772,199 | 103,693,551 | 199,000,000 | - |
| Other (Uses) | (114,554,800) | (54,685,109) | (2,919,484) | - | (2,000,000) |
| | | | | | |
| | | | | | |
| Excess (Deficiency) of Revenues and Other Resources | | | | | |
| Over Expenditures and Other Uses | 29,112,970 | (642,391) | 12,918,773 | (37,190,682) | (212,670,619) |
| | | | | | |
| Fund Balance - September 1, (Beginning) | 233,676,144 | 262,789,114 | 262,146,722 | 275,065,494 | 237,874,811 |
| | | | | | |
| Increase (Decrease) in Fund Balance | - | - | - | - | - |
| | | | | | |
| Fund Balance - June 30 (Ending) | 262,789,114 | 262,146,722 | 275,065,494 | 237,874,811 | 25,204,192 |

General Fund

The general fund is a governmental fund with budgetary control which is used to show transactions resulting from operations of ongoing organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency. The general fund utilizes the modified accrual basis of accounting. To maintain separate revenue and expenditure accounts to assure the integrity of specific revenue purposes when required by law or rule, the general fund is to employ the classification defined below by the Texas Education Agency.

Fund 199 – General Fund – This classification must be used to account for funds in which the local governing board designates. The local governing board has wide discretion in their use as provided by law. This fund usually includes transactions as a result of revenues from local maintenance taxes, payments in lieu of taxes, foundation entitlements, State and County available and other Foundation School Program sources which are not identified on warrants for foundation entitlements. Any locally defined codes that are used at the local option are to be converted to Fund 199 for PEIMS reporting

Fund 184 – Cocurricular/Extracurricular Activities – This locally defined fund code is used to account for expenditures/expenses for school-sponsored activities during or after the school day that are not essential to the delivery of services for Function 11 - Instructional, the Function code 20 series – Instructional and School Leadership or other Function code 30 series – Support Services Student (Pupil). These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting. These activities include student groups such as Future Farmers of America (FFA), National Honor Society, etc.

Cocurricular activities are those activities that are not essential to instruction but enhance the curriculum and include University Interscholastic League competition such as one-act plays, speech, debate, band, etc.

Extracurricular activities are those activities that do not enhance the instructional program including athletics that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Also included are related activities (such as drill team, pep squad and cheer leading) that exist because of athletics.

Fund 185 – Cocurricular/ Aquatic Center- This locally defined fund code is used to account for expenditures/expense that pertain to the operation of the Aquatic Center.

These funds are converted to Fund 199 for PEIMS reporting.

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | | | | |
|--|----------------------------------|----------------|----------------|-----------------------|----------------|---------------------------|----------------|----------------|
| COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE | | | | | | | | |
| GENERAL FUND | | | | | | | | |
| FOR YEARS ENDING JUNE 30, 2017 THROUGH JUNE 30, 2024 | | | | | | | | |
| <u>Description</u> | <u>Audited Financial Reports</u> | | | <u>Adopted Budget</u> | | <u>Financial Forecast</u> | | |
| | <u>16 - 17</u> | <u>17 - 18</u> | <u>18 - 19</u> | <u>19 - 20</u> | <u>20 - 21</u> | <u>21 - 22</u> | <u>22 - 23</u> | <u>23 - 24</u> |
| REVENUES: | | | | | | | | |
| Local and Intermediate Sources | 142,344,190 | 161,291,823 | 188,639,493 | 196,927,470 | 202,239,926 | 210,329,523 | 218,742,704 | 227,099,817 |
| State Program Revenues | 39,047,728 | 37,024,657 | 29,889,734 | 21,406,193 | 25,582,599 | 26,605,903 | 27,670,139 | 28,300,000 |
| Federal Program Revenues | 1,528,521 | 2,143,513 | 4,682,220 | 3,037,655 | 3,038,992 | 3,160,552 | 3,286,974 | 3,300,000 |
| Total Revenues | 182,920,439 | 200,459,993 | 223,211,447 | 221,371,318 | 230,861,517 | 240,095,978 | 249,699,817 | 258,699,817 |
| 11 Instruction | | | | | | | | |
| 6100 Payroll Costs | 108,068,038 | 113,702,498 | 121,084,082 | 136,716,180 | 140,719,538 | 132,841,925 | 138,639,979 | 143,492,378 |
| 6200 Professional and Contracted Services | 501,068 | 604,166 | 543,283 | 1,026,782 | 941,108 | 741,108 | 741,108 | 741,108 |
| 6300 Supplies and Materials | 2,489,439 | 2,826,536 | 3,165,112 | 3,946,955 | 3,691,708 | 3,104,146 | 3,104,146 | 3,104,146 |
| 6400 Other Operating Costs | 222,614 | 208,355 | 241,551 | 334,285 | 345,705 | 245,750 | 245,750 | 245,750 |
| 6500 Debt Service | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | 32,270 | 19,150 | 36,351 | - | 200 | 200 | 200 | 200 |
| Total | 111,313,429 | 117,360,705 | 125,070,380 | 142,024,202 | 145,698,259 | 136,933,129 | 142,731,183 | 147,583,582 |
| 12 Instructional Resources and Media Services | | | | | | | | |
| 6100 Payroll Costs | 2,004,662 | 1,993,877 | 2,161,027 | 2,304,013 | 2,236,877 | 2,013,189 | 2,130,000 | 2,215,200 |
| 6200 Professional and Contracted Services | 51,932 | 44,839 | 11,178 | 55,756 | 66,144 | 66,144 | 66,144 | 66,144 |
| 6300 Supplies and Materials | 383,272 | 364,557 | 390,857 | 425,780 | 428,898 | 386,008 | 386,008 | 386,008 |
| 6400 Other Operating Costs | 10,626 | 10,222 | 20,015 | 24,989 | 32,396 | 32,396 | 32,396 | 32,396 |
| 6500 Debt Service | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - | - | - | - |
| Total | 2,450,493 | 2,413,494 | 2,583,077 | 2,810,537 | 2,764,315 | 2,497,737 | 2,614,548 | 2,699,748 |
| 13 Curriculum Development and Instructional Staff Development | | | | | | | | |
| 6100 Payroll Costs | 4,219,554 | 4,537,397 | 7,321,857 | 8,267,712 | 5,219,136 | 3,797,222 | 4,100,000 | 4,264,000 |
| 6200 Professional and Contracted Services | 435,134 | 450,056 | 530,737 | 481,783 | 683,473 | 583,473 | 683,473 | 683,473 |
| 6300 Supplies and Materials | 339,209 | 228,198 | 195,967 | 253,125 | 298,867 | 268,980 | 268,980 | 268,980 |
| 6400 Other Operating Costs | 517,212 | 554,702 | 660,551 | 720,039 | 815,821 | 515,821 | 415,821 | 515,821 |
| 6500 Debt Service | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | - | - | 6,420 | - | - | - | - | - |
| Total | 5,511,109 | 5,770,354 | 8,715,532 | 9,722,658 | 7,017,297 | 5,165,496 | 5,468,274 | 5,732,274 |
| 21 Instructional Leadership | | | | | | | | |
| 6100 Payroll Costs | 965,092 | 1,191,566 | 1,760,223 | 2,145,547 | 2,176,480 | 2,176,480 | 2,547,153 | 3,566,014 |
| 6200 Professional and Contracted Services | 33,035 | 79,402 | 52,127 | 55,380 | 6,050 | 6,050 | 6,050 | 6,050 |
| 6300 Supplies and Materials | 69,931 | 108,091 | 177,621 | 137,675 | 76,079 | 68,479 | 68,479 | 68,479 |
| 6400 Other Operating Costs | 43,574 | 56,780 | 65,564 | 58,250 | 44,347 | 34,347 | 34,347 | 34,347 |
| 6500 Debt Service | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - | - | - | - |
| Total | 1,111,632 | 1,435,838 | 2,055,535 | 2,396,851 | 2,302,956 | 2,285,356 | 2,656,029 | 3,674,890 |
| 23 School Leadership | | | | | | | | |
| 6100 Payroll Costs | 9,183,260 | 9,551,016 | 9,728,675 | 10,324,930 | 13,801,576 | 12,804,486 | 13,100,000 | 13,624,000 |
| 6200 Professional and Contracted Services | 115,858 | 111,761 | 146,702 | 161,236 | 152,753 | 110,000 | 110,000 | 110,000 |
| 6300 Supplies and Materials | 157,216 | 157,525 | 134,990 | 96,718 | 86,770 | 78,100 | 78,100 | 78,100 |
| 6400 Other Operating Costs | 209,379 | 182,254 | 215,907 | 194,256 | 314,786 | 214,786 | 214,786 | 214,786 |
| 6500 Debt Service | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - | - | - | - |
| Total | 9,665,713 | 10,002,556 | 10,226,274 | 10,777,140 | 14,355,885 | 13,207,372 | 13,502,886 | 14,026,886 |

| | | | | | | | | |
|--|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 31 Guidance, Counseling and Evaluation Services | | | | | | | | |
| 6100 Payroll Costs | 5,562,939 | 6,025,763 | 6,254,005 | 6,950,889 | 8,286,970 | 7,786,500 | 7,950,000 | 8,268,000 |
| 6200 Professional and Contracted Services | 104,991 | 76,275 | 67,763 | 193,687 | 126,115 | 126,115 | 126,115 | 126,115 |
| 6300 Supplies and Materials | 316,232 | 365,030 | 378,250 | 456,678 | 519,501 | 467,551 | 467,551 | 467,551 |
| 6400 Other Operating Costs | 48,976 | 43,174 | 67,662 | 52,428 | 58,638 | 48,638 | 48,638 | 48,638 |
| 6500 Debt Service | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - | - | - | - |
| Total | <u>6,033,138</u> | <u>6,510,241</u> | <u>6,767,679</u> | <u>7,653,682</u> | <u>8,991,224</u> | <u>8,428,804</u> | <u>8,592,304</u> | <u>8,910,304</u> |
| 32 Social Work Services | | | | | | | | |
| 6100 Payroll Costs | 77,793 | 74,693 | 76,157 | 148,325 | 215,317 | 215,317 | 215,317 | 219,623 |
| 6200 Professional and Contracted Services | 114,994 | 114,994 | 118,994 | 118,994 | 118,994 | 116,994 | 116,994 | 116,994 |
| 6300 Supplies and Materials | - | - | - | - | - | - | - | - |
| 6400 Other Operating Costs | - | - | - | - | - | - | - | - |
| 6500 Debt Service | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - | - | - | - |
| Total | <u>192,787</u> | <u>189,687</u> | <u>195,151</u> | <u>267,319</u> | <u>334,311</u> | <u>332,311</u> | <u>332,311</u> | <u>336,617</u> |
| 33 Health Services | | | | | | | | |
| 6100 Payroll Costs | 1,777,557 | 1,842,652 | 2,159,579 | 2,417,340 | 2,483,138 | 2,383,150 | 2,383,150 | 2,478,476 |
| 6200 Professional and Contracted Services | 10,242 | 4,920 | 2,538 | 4,289 | 4,289 | 4,289 | 4,289 | 4,289 |
| 6300 Supplies and Materials | 52,844 | 26,045 | 56,083 | 65,415 | 60,530 | 59,530 | 59,530 | 59,530 |
| 6400 Other Operating Costs | 5,658 | 7,275 | 3,766 | 13,022 | 15,686 | 14,686 | 14,686 | 14,686 |
| 6500 Debt Service | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - | - | - | - |
| Total | <u>1,846,301</u> | <u>1,880,892</u> | <u>2,221,966</u> | <u>2,500,066</u> | <u>2,563,643</u> | <u>2,461,655</u> | <u>2,461,655</u> | <u>2,556,981</u> |
| 34 Student (Pupil) Transportation | | | | | | | | |
| 6100 Payroll Costs | - | 7,994 | - | - | - | - | - | - |
| 6200 Professional and Contracted Services | 7,836,138 | 8,982,035 | 9,700,194 | 9,996,852 | 11,144,000 | 11,756,493 | 12,202,886 | 13,179,117 |
| 6300 Supplies and Materials | 642,517 | 901,672 | 933,908 | 1,018,693 | 1,140,054 | 1,016,045 | 1,200,000 | 1,200,000 |
| 6400 Other Operating Costs | 240,786 | 58,948 | 52,765 | 152,000 | 152,000 | 132,000 | 132,000 | 132,000 |
| 6500 Debt Service | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | <u>1,489</u> | - | - | - | - | - | - | - |
| Total | <u>8,720,929</u> | <u>9,950,650</u> | <u>10,686,867</u> | <u>11,167,545</u> | <u>12,436,054</u> | <u>12,904,538</u> | <u>13,534,886</u> | <u>14,511,117</u> |
| 35 Food Services | | | | | | | | |
| 6100 Payroll Costs | - | - | - | - | - | - | - | - |
| 6200 Professional and Contracted Services | - | - | - | - | - | - | - | - |
| 6300 Supplies and Materials | - | - | - | - | - | - | - | - |
| 6400 Other Operating Costs | - | - | - | - | - | - | - | - |
| 6500 Debt Service | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| 36 Cocurricular/Extracurricular Activities | | | | | | | | |
| 6100 Payroll Costs | 3,139,740 | 3,727,497 | 3,848,431 | 4,013,158 | 3,743,397 | 2,743,500 | 2,943,500 | 3,061,240 |
| 6200 Professional and Contracted Services | 749,180 | 751,717 | 890,811 | 957,935 | 979,651 | 879,651 | 879,651 | 879,651 |
| 6300 Supplies and Materials | 1,395,025 | 1,527,954 | 1,481,252 | 1,704,725 | 1,751,297 | 1,314,300 | 1,614,300 | 1,614,300 |
| 6400 Other Operating Costs | 965,057 | 1,105,502 | 1,152,331 | 1,248,590 | 1,554,824 | 1,024,740 | 1,024,740 | 1,024,740 |
| 6500 Debt Service | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | <u>220,356</u> | <u>9,500</u> | <u>75,856</u> | - | - | - | - | - |
| Total | <u>6,469,358</u> | <u>7,122,170</u> | <u>7,448,682</u> | <u>7,924,408</u> | <u>8,029,169</u> | <u>5,962,191</u> | <u>6,462,191</u> | <u>6,579,931</u> |
| 41 General Administration | | | | | | | | |
| 6100 Payroll Costs | 4,589,457 | 4,898,901 | 5,200,961 | 5,016,072 | 5,408,690 | 6,773,874 | 7,136,535 | 7,421,996 |
| 6200 Professional and Contracted Services | 499,651 | 478,069 | 759,611 | 787,287 | 964,043 | 964,043 | 964,043 | 964,043 |
| 6300 Supplies and Materials | 184,859 | 130,416 | 177,552 | 137,270 | 148,045 | 148,045 | 148,045 | 148,045 |
| 6400 Other Operating Costs | 304,127 | 348,321 | 398,178 | 353,607 | 548,022 | 548,022 | 548,022 | 548,022 |
| 6500 Debt Service | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - | - | - | - |
| Total | <u>5,578,094</u> | <u>5,855,707</u> | <u>6,536,303</u> | <u>6,294,236</u> | <u>7,068,800</u> | <u>8,433,984</u> | <u>8,796,645</u> | <u>9,082,106</u> |

| | | | | | | | | |
|--|------------|------------|------------|------------|------------|------------|------------|------------|
| 51 Plant Maintenance and Operations | | | | | | | | |
| 6100 Payroll Costs | 3,087,389 | 3,316,224 | 3,754,288 | 4,244,069 | 4,802,337 | 4,602,300 | 5,005,028 | 5,205,229 |
| 6200 Professional and Contracted Services | 12,858,718 | 12,879,618 | 14,270,974 | 16,095,993 | 16,805,166 | 15,595,000 | 16,205,000 | 16,076,252 |
| 6300 Supplies and Materials | 916,170 | 1,116,050 | 1,158,663 | 1,428,537 | 1,136,872 | 1,013,184 | 1,013,184 | 1,013,184 |
| 6400 Other Operating Costs | 465,637 | 484,029 | 553,697 | 826,217 | 1,134,217 | 750,000 | 750,000 | 750,000 |
| 6500 Debt Service | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | 348,193 | 130,298 | 403,364 | 432,879 | 550,379 | 550,379 | 550,379 | 550,379 |
| Total | 17,676,106 | 17,926,220 | 20,140,987 | 23,027,695 | 24,428,970 | 22,510,863 | 23,523,591 | 23,595,044 |
| 52 Security and Monitoring Services | | | | | | | | |
| 6100 Payroll Costs | 372,023 | 254,664 | 293,775 | 423,832 | 421,602 | 421,602 | 421,602 | 438,466 |
| 6200 Professional and Contracted Services | 873,978 | 875,463 | 1,259,987 | 1,538,172 | 1,488,553 | 1,386,442 | 1,488,553 | 1,488,553 |
| 6300 Supplies and Materials | 234,919 | 156,444 | 263,657 | 147,714 | 200,544 | 180,500 | 180,500 | 180,500 |
| 6400 Other Operating Costs | 6,767 | 3,611 | 3,844 | 14,399 | 12,647 | 14,399 | 14,399 | 14,399 |
| 6500 Debt Service | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | 237,289 | 328,685 | 208,765 | 10,100 | 10,202 | 10,202 | 10,202 | 10,202 |
| Total | 1,724,976 | 1,618,868 | 2,030,028 | 2,134,217 | 2,133,548 | 2,013,145 | 2,115,256 | 2,132,120 |
| 53 Data Processing Services | | | | | | | | |
| 6100 Payroll Costs | 3,676,605 | 3,923,959 | 4,144,524 | 4,785,152 | 4,357,280 | 4,137,280 | 4,337,280 | 4,510,771 |
| 6200 Professional and Contracted Services | 1,196,584 | 1,003,715 | 1,108,997 | 1,536,695 | 1,572,200 | 1,572,200 | 1,572,200 | 1,572,200 |
| 6300 Supplies and Materials | 242,512 | 215,830 | 748,152 | 118,412 | 309,062 | 268,162 | 268,162 | 268,162 |
| 6400 Other Operating Costs | 51,295 | 36,431 | 65,907 | 68,795 | 78,125 | 76,000 | 76,000 | 76,000 |
| 6500 Debt Service | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | - | 68,173 | - | - | - | - | - | - |
| Total | 5,166,996 | 5,248,109 | 6,067,580 | 6,509,054 | 6,316,668 | 6,053,642 | 6,253,642 | 6,427,133 |
| 61 Community Services | | | | | | | | |
| 6100 Payroll Costs | 109,639 | 95,501 | 101,994 | 101,181 | 112,389 | 102,439 | 107,439 | 110,662 |
| 6200 Professional and Contracted Services | 1,497 | 1,256 | 1,150 | 4,976 | 171 | 171 | 171 | 171 |
| 6300 Supplies and Materials | 15,837 | 2,527 | 8,526 | 4,793 | 4,793 | 4,793 | 5,477 | 5,477 |
| 6400 Other Operating Costs | 13,976 | 12,456 | 18,879 | 22,967 | 24,772 | 24,772 | 24,772 | 24,772 |
| 6500 Debt Service | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - | - | - | - |
| Total | 140,949 | 111,740 | 130,549 | 133,917 | 142,125 | 132,175 | 137,859 | 141,082 |
| 71 Debt Service | | | | | | | | |
| 6100 Payroll Costs | - | - | - | - | - | - | - | - |
| 6200 Professional and Contracted Services | - | - | - | - | - | - | - | - |
| 6300 Supplies and Materials | - | - | - | - | - | - | - | - |
| 6400 Other Operating Costs | - | - | - | - | - | - | - | - |
| 6500 Debt Service | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| 81 Facilities Acquisition and Construction | | | | | | | | |
| 6100 Payroll Costs | - | - | - | - | - | - | - | - |
| 6200 Professional and Contracted Services | 80,987 | 70,169 | 35,147 | 100,000 | 72,448 | 72,448 | 72,448 | 72,448 |
| 6300 Supplies and Materials | 335,673 | 210,008 | 103,820 | 50,000 | 51,000 | 51,000 | 51,000 | 51,000 |
| 6400 Other Operating Costs | - | 5,214 | - | - | - | - | - | - |
| 6500 Debt Service | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | 24,804 | 561,257 | 397,194 | 255,000 | 289,652 | 310,307 | 326,552 | 326,552 |
| Total | 441,465 | 846,649 | 536,161 | 405,000 | 413,100 | 433,755 | 450,000 | 450,000 |
| 91 Contracted Instructional Services Between Public Schools | | | | | | | | |
| 6100 Payroll Costs | - | - | - | - | - | - | - | - |
| 6200 Professional and Contracted Services | - | - | 4,456,091 | 3,480,895 | 5,780,895 | 6,069,940 | 6,373,437 | 6,500,000 |
| 6300 Supplies and Materials | - | - | - | - | - | - | - | - |
| 6400 Other Operating Costs | - | - | - | - | - | - | - | - |
| 6500 Debt Service | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - | - | - | - |
| Total | - | - | 4,456,091 | 3,480,895 | 5,780,895 | 6,069,940 | 6,373,437 | 6,500,000 |

| | | | | | | | | | |
|---|--------------------|--------------------|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------|
| 93 Payments to Fiscal Agent/Member Districts of Shared Services Arrangements | | | | | | | | | |
| 6100 Payroll Costs | - | - | - | - | - | - | - | - | - |
| 6200 Professional and Contracted Services | - | - | - | - | - | - | - | - | - |
| 6300 Supplies and Materials | - | - | - | - | - | - | - | - | - |
| 6400 Other Operating Costs | 49,200 | - | - | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| 6500 Debt Service | - | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - | - | - | - | - |
| Total | 49,200 | - | - | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| 95 Payment to Juvenile Justice Alternative Education Programs | | | | | | | | | |
| 6100 Payroll Costs | - | - | - | - | - | - | - | - | - |
| 6200 Professional and Contracted Services | 6,319 | 6,764 | 5,518 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 6300 Supplies and Materials | - | - | - | - | - | - | - | - | - |
| 6400 Other Operating Costs | - | - | - | - | - | - | - | - | - |
| 6500 Debt Service | - | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - | - | - | - | - |
| Total | 6,319 | 6,764 | 5,518 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 97 Payments to Tax Increment Fund | | | | | | | | | |
| 6100 Payroll Costs | - | - | - | - | - | - | - | - | - |
| 6200 Professional and Contracted Services | - | - | - | - | - | - | - | - | - |
| 6300 Supplies and Materials | - | - | - | - | - | - | - | - | - |
| 6400 Other Operating Costs | 917,928 | 975,287 | 1,742,623 | 1,711,144 | 1,711,144 | 1,873,701 | 2,044,386 | 2,220,000 | 2,220,000 |
| 6500 Debt Service | - | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - | - | - | - | - |
| Total | 917,928 | 975,287 | 1,742,623 | 1,711,144 | 1,711,144 | 1,873,701 | 2,044,386 | 2,220,000 | 2,220,000 |
| 99 Other Intergovernmental Charges | | | | | | | | | |
| 6100 Payroll Costs | - | - | - | - | - | - | - | - | - |
| 6200 Professional and Contracted Services | 1,186,516 | 1,279,807 | 1,471,898 | 1,450,000 | 1,450,000 | 1,450,000 | 1,450,000 | 1,450,000 | 1,450,000 |
| 6300 Supplies and Materials | - | - | - | - | - | - | - | - | - |
| 6400 Other Operating Costs | - | - | - | - | - | - | - | - | - |
| 6500 Debt Service | - | - | - | - | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - | - | - | - | - |
| Total | 1,186,516 | 1,279,807 | 1,471,898 | 1,450,000 | 1,450,000 | 1,450,000 | 1,450,000 | 1,450,000 | 1,450,000 |
| Total Expenditures | 186,203,438 | 196,505,737 | 219,088,881 | 242,480,565 | 254,028,363 | 239,239,794 | 249,591,083 | 258,699,817 | |
| Summarized by Object Code | | | | | | | | | |
| 6100 Payroll Costs | 146,833,748 | 155,144,203 | 167,856,778 | 187,858,400 | 193,984,727 | 182,799,264 | 191,016,983 | 198,876,057 | |
| 6200 Professional and Contracted Services | 26,656,822 | 27,815,027 | 35,433,700 | 38,056,712 | 42,366,053 | 41,510,561 | 43,072,562 | 44,046,608 | |
| 6300 Supplies and Materials | 7,775,654 | 8,336,883 | 9,374,410 | 9,992,490 | 9,904,020 | 8,428,823 | 8,913,462 | 8,913,462 | |
| 6400 Other Operating Costs | 4,072,813 | 4,092,561 | 5,263,240 | 5,874,988 | 6,923,130 | 5,630,058 | 5,700,743 | 5,976,357 | |
| 6500 Debt Service | - | - | - | - | - | - | - | - | |
| 6600 Capital Outlay | 864,401 | 1,117,063 | 1,127,950 | 697,979 | 850,433 | 871,088 | 887,333 | 887,333 | |
| Total Expenditures | 186,203,438 | 196,505,737 | 219,056,078 | 242,480,569 | 254,028,363 | 239,239,794 | 249,591,084 | 258,699,817 | |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (3,282,999) | 3,954,256 | 4,155,369 | (21,109,251) | (23,166,846) | 856,184 | 108,733 | 0 | |
| Other Resources | 39,078,443 | 99 | 290 | - | - | - | - | - | |
| Other (Uses) | (21,408) | (20,355,199) | (1,162,362) | - | - | - | - | - | |
| Excess (Deficiency) of Revenues and Other Res. | | | | | | | | | |
| Over Expenditures and Other Uses | 35,774,036 | (16,400,844) | 2,993,297 | \$ (21,109,251) | \$ (23,166,846) | \$ 856,184 | \$ 108,733 | \$ 0 | |
| Fund Balance - September 1, (Beginning) | 76,768,237 | 112,542,273 | 96,141,429 | \$ 99,134,726 | \$ 78,025,475 | \$ 54,858,629 | \$ 55,714,813 | \$ 55,823,546 | |
| Fund Balance - June 30 (Ending) | 112,542,273 | 96,141,429 | 99,134,726 | \$ 78,025,475 | \$ 54,858,629 | \$ 55,714,813 | \$ 55,823,546 | \$ 55,823,546 | |

Special Revenue Funds

Special Revenue Funds are governmental funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds utilize the modified accrual basis of accounting. Activities included within these funds are as follows:

Fund 211 - ESEA, Title I, Part A Improving Basic Programs – Funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children.

Note: This fund code is also used for **ESEA Title I Part D, Subpart 2** - LEA programs with locally operated correctional facilities.

Fund 224 - IDEA B, Formula – Funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement.

Fund 225 - IDEA B, Preschool – Funds granted for preschool children with disabilities.

Fund 240 National School Breakfast and Lunch Program – Funds to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA).

Fund 244 – Career and Technical - Basic Grant – Funds granted to provide career and technology education to develop new and/or improve career and technology education programs for paid and unpaid employment.

Fund 255 Title II, Part A Teacher and Principal Training and Recruiting – Funds granted to (1) Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and (2) hold local education agencies and schools accountable

for improving student academic achievement.

Fund 263 – Title III, Part A, Subpart 1 English Language Acquisition and Language Enhancement – Funds granted to improve the education of limited English proficient children.

Fund 461 – Campus Activity Funds – Transactions related to the principal's activity fund for students. Not a budgeted fund.

Fund 481 – Northwest ISD Education Foundation – The Northwest ISD Education Foundation is a 501(c)(3) non-profit, tax-exempt organization composed of community leaders and businesses, working together to enhance the quality of education in the Northwest Independent School District.

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | | | | |
|--|-----------|-----------|-----------|----------------|------------|--------------------|------------|------------|
| COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE | | | | | | | | |
| FOOD SERVICE FUND | | | | | | | | |
| FOR YEARS ENDING JUNE 30, 2017 THROUGH JUNE 30, 2024 | | | | | | | | |
| | Actual | Actual | Actual | Adopted Budget | | Financial Forecast | | |
| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| REVENUES: | | | | | | | | |
| Local and Intermediate Sources | 5,830,896 | 5,934,235 | 6,589,346 | 6,522,348 | 7,263,901 | 7,263,901 | 7,554,457 | 7,856,635 |
| State Program Revenues | 26,791 | 27,585 | 28,301 | 31,356 | 31,356 | 31,356 | 31,356 | 31,356 |
| Federal Program Revenues | 2,217,746 | 2,202,242 | 2,531,622 | 2,741,756 | 2,893,044 | 2,900,000 | 2,987,000 | 3,076,610 |
| Total Revenues | 8,075,433 | 8,164,062 | 9,149,269 | 9,295,460 | 10,188,301 | 10,195,257 | 10,572,813 | 10,964,601 |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| Instruction and Instructional-Related Services | | | | | | | | |
| Instructional and School Leadership | | | | | | | | |
| Support Services - Student (Pupil) | | | | | | | | |
| 6100 Payroll Costs | | | | | | | | |
| 6200 Professional and Contracted Services | 7,550,405 | 7,660,610 | 8,804,443 | 8,825,649 | 10,097,785 | 10,299,741 | 10,608,733 | 10,926,995 |
| 6300 Supplies and Materials | 396,845 | 340,248 | 466,427 | 353,766 | | | | |
| 6400 Other Operating Costs | 103,870 | 10,000 | 2,200 | | | | | |
| 6500 Debt Service | | | | | | | | |
| 6600 Capital Outlay | 9,250 | 80,345 | 14,964 | 25,079 | | | | |
| Administrative Support Services | | | | | | | | |
| Support Services - Non-Student Based | | | | | | | | |
| 6100 Payroll Costs | | | | | | | | |
| 6200 Professional and Contracted Services | 60,707 | 59,723 | | | | | | |
| 6300 Supplies and Materials | | | | | | | | |
| 6400 Other Operating Costs | | | | | | | | |
| 6500 Debt Service | | | | | | | | |
| 6600 Capital Outlay | | | | | | | | |
| Ancillary Services | | | | | | | | |
| Debt Service | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Intergovernmental Charges | | | | | | | | |
| Total Expenditures | 8,121,077 | 8,150,925 | 9,288,034 | 9,204,494 | 10,097,785 | 10,299,741 | 10,608,733 | 10,926,995 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (45,644) | 13,137 | (138,765) | 90,966 | 90,516 | (104,484) | (35,920) | 37,606 |
| Other Resources | 21,408 | 13,344 | 13,344 | | | | | |
| Other (Uses) | 3,218,520 | | | | | | | |
| Excess (Deficiency) of Revenues and Other Resources Over Expenditures and Other Uses | (24,236) | 26,481 | (125,421) | 90,966 | 90,516 | (104,484) | (35,920) | 37,606 |
| Fund Balance - September 1, (Beginning) | 1,063,965 | 1,039,729 | 1,066,210 | 940,789 | 1,031,755 | 1,122,271 | 1,017,787 | 981,867 |
| Fund Balance - June 30 (Ending) | 1,039,729 | 1,066,210 | 940,789 | 1,031,755 | 1,122,271 | 1,017,787 | 981,867 | 1,019,474 |

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE | | | | | |
| SPECIAL REVENUE FUNDS | | | | | |
| BUDGET FOR THE YEAR ENDING JUNE 30, 2021 | | | | | |
| | | | | Adopted | Adopted |
| | Actual | Actual | Actual | Budget | Budget |
| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
| REVENUES: | | | | | |
| Local and Intermediate Sources | 9,133,237 | 9,489,987 | 7,458,984 | 6,653,486 | 7,395,039 |
| State Program Revenues | 1,108,840 | 1,969,349 | 2,224,276 | 31,356 | 31,356 |
| Federal Program Revenues | <u>5,493,840</u> | <u>6,198,747</u> | <u>9,420,111</u> | <u>7,029,297</u> | <u>8,173,159</u> |
| | | | | | |
| Total Revenues | <u>15,735,917</u> | <u>17,658,083</u> | <u>19,103,371</u> | <u>13,714,139</u> | <u>15,599,554</u> |
| | | | | | |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| Instruction and Instructional-Related Services | 3,754,388 | 5,184,595 | 6,684,608 | 2,055,242 | 2,466,775 |
| Instructional and School Leadership | 192,599 | 232,028 | 331,720 | 2,787 | 3,534 |
| Support Services - Student (Pupil) | 11,449,071 | 11,644,015 | 11,665,986 | 11,315,399 | 15,808,560 |
| Administrative Support Services | 65,007 | 144,714 | 157,359 | 131,138 | 131,689 |
| Support Services - Non-Student Based | 95,482 | 74,348 | 33,135 | 26,120 | 284,949 |
| Ancillary Services | 27,831 | 29,199 | 82,025 | 92,487 | 118,725 |
| Debt Service | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Intergovernmental Charges | <u>56,800</u> | <u>12,000</u> | <u>179,000</u> | <u>-</u> | <u>-</u> |
| | | | | | |
| Total Expenditures | <u>15,641,177</u> | <u>17,320,898</u> | <u>19,133,834</u> | <u>13,623,173</u> | <u>18,814,233</u> |
| | | | | | |
| Excess (Deficiency) of Revenues Over (Under) | | | | | |
| Expenditures | 94,740 | 337,185 | (30,463) | 90,966 | (3,214,679) |
| | | | | | |
| Other Resources | 21,408 | 13,344 | 29,036 | - | - |
| Other (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | | | |
| Excess (Deficiency) of Revenues and Other Resources | | | | | |
| Over Expenditures and Other Uses | 116,148 | 350,529 | (1,427) | 90,966 | (3,214,679) |
| | | | | | |
| Fund Balance - September 1, (Beginning) | 3,218,520 | 3,334,668 | 3,685,197 | 3,683,770 | 3,774,736 |
| | | | | | |
| Increase (Decrease) in Fund Balance | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | | | |
| Fund Balance - June 30 (Ending) | <u>3,334,668</u> | <u>3,685,197</u> | <u>3,683,770</u> | <u>3,774,736</u> | <u>560,057</u> |

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | |
|--|--------------------|------------------|------------------|---------------|-------------------|
| FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE | | | | | |
| SPECIAL REVENUE FUNDS | | | | | |
| BUDGET FOR THE YEAR ENDING JUNE 30, 2021 | | | | | |
| | | | | | School |
| | | | | | Breakfast |
| | ESEA | ESEA | | | and |
| | Title I | Title I | IDEA B | IDEA B | Lunch |
| | (Part A) | (Part D) | Formula | Preschool | Program |
| <u>Description</u> | <u>211</u> | <u>211</u> | <u>224</u> | <u>225</u> | <u>240</u> |
| REVENUES: | | | | | |
| Local and Intermediate Sources | \$ - | \$ - | \$ - | \$ - | \$ 7,263,901 |
| State Program Revenues | - | - | - | - | 31,356 |
| Federal Program Revenues | <u>1,007,160</u> | <u>28,715</u> | <u>3,488,540</u> | <u>64,872</u> | <u>2,893,044</u> |
| | | | | | |
| Total Revenues | <u>1,007,160</u> | <u>28,715</u> | <u>3,488,540</u> | <u>64,872</u> | <u>10,188,301</u> |
| | | | | | |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| Instruction and Instructional-Related Services | 891,738 | 17,473 | 865,603 | 64,872 | - |
| Instructional and School Leadership | - | - | - | - | - |
| Support Services - Student (Pupil) | 96,000 | - | 2,593,751 | - | 10,097,785 |
| Administrative Support Services | - | - | - | - | - |
| Support Services - Non-Student Based | - | - | 29,186 | - | - |
| Ancillary Services | 30,664 | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Intergovernmental Charges | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | | | |
| Total Expenditures | <u>1,018,402</u> | <u>17,473</u> | <u>3,488,540</u> | <u>64,872</u> | <u>10,097,785</u> |
| | | | | | |
| Excess (Deficiency) of Revenues Over (Under) | | | | | |
| Expenditures | (11,242) | 11,242 | (1) | - | 90,516 |
| | | | | | |
| Other Resources | - | - | - | - | - |
| Other (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | | | |
| Excess (Deficiency) of Revenues and Other Resources | | | | | |
| Over Expenditures and Other Uses | (11,242) | 11,242 | (1) | - | 90,516 |
| | | | | | |
| Fund Balance - July 1, (Beginning) | - | - | - | - | 712,382 |
| | | | | | |
| Increase (Decrease) in Fund Balance | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | | | |
| Fund Balance - June 30 (Ending) | <u>\$ (11,242)</u> | <u>\$ 11,242</u> | <u>\$ (1)</u> | <u>\$ -</u> | <u>\$ 802,898</u> |

| | | | | | | | Total |
|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------------|--|----------------|
| Vocational | Title II | Title II | Campus | Campus | State | | Special |
| Basic Grant | Part A | Part A | Activity | Activity | Locally Funded | | Revenue |
| 244 | 255 | 263 | 289 | 461 | 429,481,491 | | Funds |
| | | | | | | | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 131,138 | | \$ 7,395,039 |
| - | - | - | - | - | - | | 31,356 |
| 164,643 | 256,400 | 168,098 | 101,689 | - | - | | 8,173,159 |
| | | | | | | | |
| 164,643 | 256,400 | 168,098 | 101,689 | - | 131,138 | | 15,599,554 |
| | | | | | | | |
| | | | | | | | |
| 163,783 | 256,400 | 116,634 | 51,644 | - | 38,628 | | 2,466,774 |
| - | - | - | 3,534 | - | - | | 3,534 |
| 860 | - | - | 9,914 | 2,984,761 | 25,490 | | 15,808,560 |
| - | - | - | - | - | 131,689 | | 131,689 |
| - | - | - | - | - | 255,763 | | 284,949 |
| - | - | 51,464 | 36,597 | - | - | | 118,725 |
| - | - | - | - | - | - | | - |
| - | - | - | - | - | - | | - |
| - | - | - | - | - | - | | - |
| 164,643 | 256,400 | 168,098 | 101,689 | 2,984,761 | 451,570 | | 18,814,232 |
| | | | | | | | |
| - | - | - | - | (2,984,761) | (320,432) | | (3,214,678) |
| - | - | - | - | - | - | | - |
| - | - | - | - | - | - | | - |
| - | - | - | - | - | - | | - |
| | | | | | | | |
| - | - | - | - | (2,984,761) | (320,432) | | (3,214,678) |
| - | - | - | 1,859,574 | 294,981 | - | | 3,186,310 |
| - | - | - | - | - | - | | - |
| \$ - | \$ - | \$ - | \$ 1,859,574 | \$ (2,689,780) | \$ (320,432) | | \$ (28,368) |

Debt Service Funds

Debt Service Funds

A debt service fund is a governmental fund, with budgetary control, that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated. A separate bank account must be kept for this fund. Principal and interest payments for operating indebtedness including warrants, notes, and short-term lease-purchase agreements, are to be made from the fund for which the debt was incurred. This fund utilizes the modified accrual basis of accounting.

Tax Supported Debt Limitation

A school district is also authorized to issue bonds and levy taxes for payment of bonds subject to voter approval of a proposition submitted to the voters under Section 45.003 (b)(1), Texas Education Code, as amended, which provides a tax unlimited as to rate or amount for the support school district bonded indebtedness.

Chapter 45 of the Texas Education Code, as amended, requires a district to demonstrate to the Texas Attorney General that it has the prospective ability to pay debt service on a proposed issue of bonds, together with debt service on other outstanding "new debt" of the district, from a tax levied at a rate of \$0.50 per \$100 of assessed valuation before bonds may be issued. In demonstrating the ability to pay debt service at a rate of \$0.50, a district may take into account State allotments to the district which effectively reduce the district's local share of debt service. Once the prospective ability to pay such tax has been shown and the bonds are issued, a district may levy an unlimited tax to pay debt service.

Computation of Legal Debt Limit (Per \$100 of Assessed Valuation)

| | |
|-----------------------------|------------------|
| Debt Limit | \$0.50000 |
| Interest & Sinking tax rate | <u>0.42000</u> |
| Balance | <u>\$0.08000</u> |

Outstanding Authorized Bonds

In 2017 the District closed out the 2012 and 2008 bond authorizations issuing unlimited tax bonds of \$55,000,000 from the 2012 bond authorization and \$45,000,000 in from the 2008 bond authorization. The District's voters authorized \$399 million in bonds on May 6, 2017. In May, 2018 the District made the first issuance of the 2017 bond authorization issuing unlimited tax bonds of \$100,000,000. Authorized, but unissued unlimited tax bonds therefore total \$299,000,000.

Since 2015 the debt management actions of the District's Board of Trustees, administration, and the financial team have implemented six refunding programs and prepaid \$4.1 million of existing bonds to reduce the cost of voter-approved bonds. These debt management actions generated \$83,390,924 of savings to the District's taxpayers. The reduction in debt service payments will help the District accommodate the future issuances of the \$399,000,000 2017 bond authorization election approved by the District's voters..

Debt Guideline

Although the Board of Trustees do not have an adopted, formal debt policy, the conservatively projected annual growth in assessed valuation should allow the District to meet its guideline of maintaining a maximum Interest & Sinking tax rate of no more than \$0.45000 per \$100 of assessed property valuation.

The 2020-21 Interest & Sinking tax rate dropped to \$0.42.

Ratings

The District's bonds are rated Aaa by Moody's Investor Services and AAA by Fitch Ratings, by virtue of the Permanent School Fund of the State of Texas. The underlying credit ratings of the district are Aa2 by Moody's Investor Services and AA by Fitch Ratings.

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | | | | |
|--|--------------|--------------|------------|----------------|------------|--------------------|-------------|-------------|
| COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE | | | | | | | | |
| DEBT SERVICE FUND | | | | | | | | |
| FOR YEARS ENDING JUNE 30, 2017 THROUGH JUNE 30, 2024 | | | | | | | | |
| | Actual | Actual | Actual | Adopted Budget | | Financial Forecast | | |
| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| REVENUES: | | | | | | | | |
| Local and Intermediate Sources | 55,397,177 | 68,223,912 | 79,959,727 | 75,988,313 | 86,900,000 | 95,590,000 | 105,149,000 | 115,663,900 |
| State Program Revenues | 953,483 | 831,320 | 786,321 | - | - | - | - | - |
| Federal Program Revenues | - | - | - | - | - | - | - | - |
| Total Revenues | 56,350,660 | 69,055,232 | 80,746,048 | 75,988,313 | 86,900,000 | 95,590,000 | 105,149,000 | 115,663,900 |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| Instruction and Instructional-Related Services | | | | | | | | |
| Instructional and School Leadership | | | | | | | | |
| Support Services - Student (Pupil) | | | | | | | | |
| Administrative Support Services | | | | | | | | |
| Support Services - Non-Student Based | | | | | | | | |
| Ancillary Services | | | | | | | | |
| Debt Service | | | | | | | | |
| 6100 Payroll Costs | | | | | | | | |
| 6200 Professional and Contracted Services | | | | | | | | |
| 6300 Supplies and Materials | | | | | | | | |
| 6400 Other Operating Costs | | | | | | | | |
| 6500 Debt Service | 57,124,003 | 66,494,379 | 67,302,595 | 79,664,436 | 83,484,994 | 78,256,140 | 74,550,484 | 76,103,809 |
| 6600 Capital Outlay | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Intergovernmental Charges | | | | | | | | |
| Total Expenditures | 57,124,003 | 66,494,379 | 67,302,595 | 79,664,436 | 83,484,994 | 78,256,140 | 74,550,484 | 76,103,809 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (773,343) | 2,560,853 | 13,443,453 | (3,676,123) | 3,415,006 | 17,333,860 | 30,598,516 | 39,560,091 |
| Other Resources | 76,087,799 | 34,680,701 | | | | | | |
| Other (Uses) | (75,455,925) | (34,329,910) | | | | | | |
| Excess (Deficiency) of Revenues and Other Resources Over Expenditures and Other Uses | (141,469) | 2,911,644 | 13,443,453 | (3,676,123) | 3,415,006 | 17,333,860 | 30,598,516 | 39,560,091 |
| Fund Balance - September 1, (Beginning) | 39,323,668 | 39,182,199 | 42,093,843 | 55,537,296 | 51,861,173 | 55,276,179 | 72,610,039 | 103,208,555 |
| Fund Balance - June 30 (Ending) | 39,182,199 | 42,093,843 | 55,537,296 | 51,861,173 | 55,276,179 | 72,610,039 | 103,208,555 | 142,768,646 |

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | | |
|---|--------------------|--------------------|-------------------|--------------------|--------------------|--------------------|
| ALL OUTSTANDING UNLIMITED TAX DEBT | | | | | | |
| BUDGET FOR THE YEAR ENDED JUNE 30, 2021 | | | | | | |
| | | | | | | |
| | Series | Series | Series | Series | Series | Series |
| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
| | Unlimited | Unlimited | Unlimited | Unlimited | Unlimited | Unlimited |
| | Tax | Tax | Tax | Tax | Tax | Tax |
| | School | School | School | Refunding | Refunding | School |
| | Building | Building | Building | Bonds | Bonds | Building |
| | & | & | & | & | | & |
| Year | Refunding | Refunding | Refunding | Refunding | | Refunding |
| Ending | Bonds | Bonds | Bonds | Bonds | | Bonds |
| 12/31/20 | 3,744,470 | - | - | - | - | - |
| 12/31/21 | 5,955,491 | 3,120,000 | 1,205,000 | 1,905,000 | 970,000 | 7,620,000 |
| 12/31/22 | 2,110,000 | 1,500,000 | 1,465,000 | 1,905,000 | 1,000,000 | 20,395,000 |
| 12/31/23 | 880,000 | 2,335,000 | 1,605,000 | 1,785,000 | 1,780,000 | 21,940,000 |
| 12/30/24 | 1,640,000 | 2,855,000 | 1,235,000 | 1,990,000 | 1,830,000 | 23,720,000 |
| 12/30/25 | 6,640,000 | 2,210,000 | 1,245,000 | 2,115,000 | 1,905,000 | 25,350,000 |
| 12/30/26 | 5,075,000 | 2,465,000 | 1,255,000 | 2,345,000 | 2,105,000 | 25,880,000 |
| 12/30/27 | 10,625,000 | 2,885,000 | 1,265,000 | 2,700,000 | 3,330,000 | 23,810,000 |
| 12/29/28 | 29,140,000 | 3,050,000 | 1,275,000 | 2,880,000 | 6,675,000 | 3,745,000 |
| 12/29/29 | 23,735,000 | 6,870,000 | 1,290,000 | 3,245,000 | 10,395,000 | 500,000 |
| 12/29/30 | 21,850,000 | 7,320,000 | 1,300,000 | 1,265,000 | 11,935,000 | 500,000 |
| 12/29/31 | 25,545,000 | 3,725,000 | 1,415,000 | 1,355,000 | 13,555,000 | 500,000 |
| 12/28/32 | 23,790,000 | 4,475,000 | 1,335,000 | 1,890,000 | 13,245,000 | 500,000 |
| 12/28/33 | 11,400,000 | 9,840,000 | 1,890,000 | 3,100,000 | 15,430,000 | 500,000 |
| 12/28/34 | 13,035,000 | 10,310,000 | 1,365,000 | 3,515,000 | 14,100,000 | 500,000 |
| 12/28/35 | 13,825,000 | 12,085,000 | 1,395,000 | 4,870,000 | 6,885,000 | 500,000 |
| 12/27/36 | 12,725,000 | 13,550,000 | 3,015,000 | 8,630,000 | - | 500,000 |
| 12/27/37 | 15,240,000 | 17,060,000 | 4,460,000 | 1,500,000 | - | 500,000 |
| 12/27/38 | 19,655,000 | 13,790,000 | 2,100,000 | 4,600,000 | - | 500,000 |
| 12/27/39 | 29,375,000 | 1,270,000 | 2,390,000 | 6,965,000 | - | 2,620,000 |
| 12/26/40 | 8,475,000 | 2,135,000 | 12,320,000 | 15,015,000 | - | 6,565,000 |
| 12/26/41 | 8,945,000 | 2,300,000 | 12,955,000 | 15,815,000 | - | 7,120,000 |
| 12/26/42 | 9,435,000 | 2,505,000 | 13,585,000 | 16,660,000 | - | 7,700,000 |
| 12/26/43 | 9,945,000 | 16,805,000 | 17,610,000 | - | - | 8,315,000 |
| 12/25/44 | 11,455,000 | 35,090,000 | - | - | - | 8,965,000 |
| 12/25/45 | 33,735,000 | - | - | - | - | 9,650,000 |
| 12/25/46 | - | - | - | - | - | - |
| 12/25/47 | - | - | - | - | - | - |
| TOTAL | 357,974,961 | 179,550,000 | 88,975,000 | 106,050,000 | 105,140,000 | 208,395,000 |

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | |
|---|--|---|---|----------|----------------------|
| ALL OUTSTANDING UNLIMITED TAX DEBT | | | | | |
| BUDGET FOR THE YEAR ENDED JUNE 30, 2021 | | | | | |
| | | | | | |
| Series 2014 Unlimited Tax School Building Bonds | Series 2013A Unlimited Tax School Building & Refunding Bonds | Series 2012 Unlimited Tax School Building & Refunding Bonds | Series 2008 Unlimited Tax School Building Bonds | | Total Principal |
| - | - | - | - | - | 3,744,470 |
| 310,000 | - | 3,280,000 | 8,042 | - | 24,373,533 |
| 370,000 | 2,905,000.00 | 3,985,000 | 6,147 | - | 35,641,147 |
| 310,000 | 2,925,000.00 | - | 4,546 | - | 33,564,546 |
| 375,000 | 3,130,000.00 | - | 3,477 | - | 36,778,477 |
| 540,000 | - | - | 2,569 | - | 40,007,569 |
| 2,020,000 | - | - | - | - | 41,145,000 |
| 1,080,000 | - | - | - | - | 45,695,000 |
| 150,000 | - | - | - | - | 46,915,000 |
| 240,000 | - | - | - | - | 46,275,000 |
| 600,000 | - | - | - | - | 44,770,000 |
| 710,000 | - | - | - | - | 46,805,000 |
| - | - | - | - | - | 45,235,000 |
| - | - | - | - | - | 42,160,000 |
| - | - | - | - | - | 42,825,000 |
| - | - | - | - | - | 39,560,000 |
| - | - | - | - | - | 38,420,000 |
| - | - | - | - | - | 38,760,000 |
| - | - | - | - | - | 40,645,000 |
| - | - | - | - | - | 42,620,000 |
| - | - | - | - | - | 44,510,000 |
| - | - | - | - | - | 47,135,000 |
| - | - | - | - | - | 49,885,000 |
| - | - | - | - | - | 52,675,000 |
| - | - | - | - | - | 55,510,000 |
| - | - | - | - | - | 43,385,000 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 6,705,000 | 8,960,000 | 7,265,000 | 24,781 | - | 1,069,039,742 |

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | |
|---|---|------------------|------------------|--|
| AGGREGATE DEBT SERVICE | | | | |
| BUDGET FOR THE YEAR ENDED JUNE 30, 2021 | | | | |
| Date | Principal | Interest | Total | |
| 12/31/20 | \$ 3,744,469 | \$ 19,622,383 | \$ 23,366,852 | |
| 12/31/21 | 24,373,533 | 58,186,077 | 82,559,610 | |
| 12/31/22 | 35,641,147 | 42,614,993 | 78,256,140 | |
| 12/31/23 | 33,564,546 | 40,985,938 | 74,550,484 | |
| 12/31/24 | 36,778,477 | 39,325,332 | 76,103,809 | |
| 12/31/25 | 40,007,569 | 37,464,640 | 77,472,209 | |
| 12/31/26 | 41,145,000 | 35,166,184 | 76,311,184 | |
| 12/31/27 | 45,695,000 | 33,025,084 | 78,720,084 | |
| 12/31/28 | 46,915,000 | 30,740,834 | 77,655,834 | |
| 12/31/29 | 46,275,000 | 28,437,209 | 74,712,209 | |
| 12/31/30 | 44,770,000 | 26,285,217 | 71,055,217 | |
| 12/31/31 | 46,805,000 | 24,552,117 | 71,357,117 | |
| 12/31/32 | 45,235,000 | 23,160,917 | 68,395,917 | |
| 12/31/33 | 42,160,000 | 21,721,830 | 63,881,830 | |
| 12/31/34 | 42,825,000 | 20,205,948 | 63,030,948 | |
| 12/31/35 | 39,560,000 | 18,788,048 | 58,348,048 | |
| 12/31/36 | 38,420,000 | 17,457,417 | 55,877,417 | |
| 12/31/37 | 38,760,000 | 16,142,838 | 54,902,838 | |
| 12/31/38 | 40,645,000 | 14,822,710 | 55,467,710 | |
| 12/31/39 | 42,620,000 | 13,420,609 | 56,040,609 | |
| 12/31/40 | 44,510,000 | 11,683,950 | 56,193,950 | |
| 12/31/41 | 47,135,000 | 9,628,475 | 56,763,475 | |
| 12/31/42 | 49,885,000 | 7,451,600 | 57,336,600 | |
| 12/31/43 | 52,675,000 | 5,237,025 | 57,912,025 | |
| 12/31/44 | 55,510,000 | 2,986,925 | 58,496,925 | |
| 12/31/45 | 43,385,000 | 915,950 | 44,300,950 | |
| 12/31/46 | - | - | - | |
| Total | \$ 1,069,039,741 | \$ 600,030,251 | \$ 1,669,069,992 | |
| Par Amounts of Selected Issues | | | | |
| Series 2020 | Unlimited Tax School Building Bonds | \$ 357,974,961 | | |
| Series 2019 | Unlimited Tax School Building Bonds | 179,550,000 | | |
| Series 2018 | Unlimited Tax School Building Bonds | 88,975,000 | | |
| Series 2017 | Unlimited Tax School Building and Refunding Bonds | 106,050,000 | | |
| Series 2016 | Unlimited Tax Refunding Bonds | 105,140,000 | | |
| Series 2015 | Unlimited Tax School Building and Refunding Bonds | 208,395,000 | | |
| Series 2014 | Unlimited Tax School Building Bonds | 6,705,000 | | |
| Series 2013 | Unlimited Tax School Building and Refunding Bonds | 8,960,000 | | |
| Series 2012 | Unlimited Tax School Building Bonds | 7,265,000 | | |
| Series 2008 | Unlimited Tax School Building Bonds | 24,781 | | |
| | Total | \$ 1,069,039,741 | | |

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | |
|---|-------------------|------------------|------------|------------------|
| DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT | | | | |
| AS OF June 24, 2020 | | | | |
| | | | | |
| | | | | |
| | | | | |
| SCHEDULE 13 | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | District's |
| | | | | Overlapping |
| | Taxable | Total | Estimated | Tax |
| | Assessed | Supported | % | Supported |
| Taxing Jurisdiction | Value | Debt | Applicable | Debt |
| Belmont FWSD #1 | \$ 491,077,181 | \$ 64,410,000 | 30.52% | \$ 19,657,932 |
| Canyon Falls WC&ID #2 | 195,022,482 | 20,130,000 | 79.54% | 16,011,402 |
| Denton County | 180,204,034,359 | 627,060,000 | 9.43% | 59,131,758 |
| Flower Mound, Town of | 11,873,614,092 | 169,720,000 | 0.82% | 1,391,704 |
| Fort Worth, City of | 67,762,925,135 | 745,560,000 | 10.82% | 80,669,592 |
| Grapevine, City of | 10,089,923,343 | 149,269,026 | 0.10% | 149,269 |
| Haslet, City of | 768,770,900 | 8,187,000 | 100.00% | 8,187,000 |
| Justin, City of | 412,747,617 | 13,570,000 | 100.00% | 13,570,000 |
| Keller, City of | 6,255,482,870 | 50,345,000 | 0.38% | 191,311 |
| Newark, City of | 59,801,456 | 637,000 | 100.00% | 637,000 |
| Northlake Town of | 860,583,844 | 21,905,000 | 90.83% | 19,896,312 |
| Rhome, City of | 146,004,852 | 4,210,000 | 100.00% | 4,210,000 |
| Roanoke, City of | 2,299,426,402 | 45,110,000 | 100.00% | 45,110,000 |
| Southlake, City of | 8,484,486,474 | 68,025,000 | 3.40% | 2,312,850 |
| Tarrant County | 199,739,794,935 | 266,375,000 | 4.49% | 11,960,238 |
| Tarrant County Hospital District | 200,162,015,694 | 16,135,000 | 4.49% | 724,462 |
| Trophy Club MUD #1 | 1,780,869,517 | 7,970,000 | 78.40% | 6,248,480 |
| Trophy Club, Town of | 2,143,330,485 | 21,267,000 | 100.00% | 21,267,000 |
| Westlake, Town of | 1,480,190,967 | 33,449,000 | 16.38% | 5,478,946 |
| Wise County | 7,324,430,291 | 9,045,000 | 13.15% | 1,189,418 |
| Total Overlapping Debt | | | | \$ 317,994,672 |
| Northwest ISD | \$ 19,925,863,134 | \$ 1,069,039,742 | 100.00% | 1,069,039,742 |
| Total Direct Debt | | | | \$ 1,069,039,742 |
| Total Direct and Overlapping Tax Supported Debt | | | | \$ 1,387,034,414 |
| Total Direct and Overlapping Tax Supported Debt to Taxable Assessed Valuation | | | | 6.96% |
| Per Capita Direct and Overlapping Tax Supported Debt | | | | \$ 9,534 |

Capital Projects Funds

Capital Projects Funds

This governmental fund is established to account for proceeds, on the modified accrual basis, from the sale of bonds and other resources to be used for Board authorized acquisition, construction, or renovation, as well as, furnishing and equipping of major capital facilities.

Capital Projects History

The Northwest Independent School District lies within one of the fastest growing areas in Texas. The District serves 23,163 students in grades pre-kindergarten through twelfth, a projected increase of 1,068 students. The district operates three comprehensive high schools, an accelerated high school, five middle schools, 17 elementary schools, a special programs center and a community-based youth residential program.

In 2001 District voters approved a \$182.2 million dollar bond issue to accommodate the 3,000 additional students expected to enroll in the district over the next five years. This bond provided for renovations at every school, classroom additions, campus improvements, and a new stadium. However, differing from the previous bond issue, the focus was on renovating and expanding existing campuses.

In 2005, the District voters passed a \$224.5 million bond election. Ninety-six percent of this bond addressed student enrolment growth. The bond package contained: \$209.4 million providing 7,000 seats for student growth, \$10 million for technology improvements & replacement, and \$5.1 million for roof and HVAC replacement projects.

In 2008, District voters passed a \$260 million bond election. Ninety-two percent of this bond addressed student enrolment growth. The bond package contained: \$216.0 million providing one middle school and seven elementary schools, \$17.0 million for technology for new schools, replacement, and initiatives, \$9.9 million for classroom additions and roof and HVAC system replacements, \$9.5 million for one middle school and eight elementary school sites, and

\$7.6 million for orchestra classrooms and Career Pathways/Academies

In 2012, District voters passed a \$255 million bond election. Eighty-three percent of this bond addresses student enrolment growth. The bond package contained: \$212 million providing (4,000 seats) one high school, one middle school, Career Academies and Pathways, and classrooms for Science, Math, & Environmental Studies, \$25 million for technology for new schools, replacement, and initiatives, \$18.6 million for classroom additions, safety & security equipment updates, roof, flooring, and HVAC system replacements.

Recent Bond Authorization

On May 6, 2017, District voters passed a \$399 million bond election. Enrollment is expected to increase by an additional 6,200 students during the next five years. Combined with current school district projects, the bond will provide for an additional 7,000 student seats. This bond authorization includes funds for:

- Student Population Growth
- Aging Conditions of Existing Facilities
- Safety & Security of our Students & Staff
- Technology Infrastructure & Devices
- Advancing Student Programs

Operating Costs

With the opening of any new school, the General Fund is increased to address the additional costs of school operations. These additional operating costs are funded through property taxes and state funding. The 2017-2018 school year was unusual in that no new campus opened. The estimated operating costs of new construction for the remaining 2012 and new 2017 Bond Authorization Projects are shown on page 85.

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | |
|--|---------------------|--------------------|--------------------|--------------------|---------------------|
| COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE | | | | | |
| CAPITAL PROJECTS FUNDS | | | | | |
| BUDGET FOR THE YEAR ENDING JUNE 30, 2021 | | | | | |
| | Actual | Actual | Actual | Adopted | Adopted |
| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>Budget</u> | <u>Budget</u> |
| <u>2019-20</u> | <u>2020-21</u> | | | | |
| REVENUES: | | | | | |
| Local and Intermediate Sources | 489,830 | 873,601 | 1,886,158 | 725,019 | 1,893,812 |
| State Program Revenues | 20,683 | - | - | 27,054 | 27,054 |
| Federal Program Revenues | - | - | - | - | - |
| Total Revenues | <u>510,513</u> | <u>873,601</u> | <u>1,886,158</u> | <u>752,073</u> | <u>1,920,866</u> |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| Instruction and Instructional-Related Services | 490,099 | 372,447 | 1,444,454 | 15,157 | 276,388 |
| Instructional and School Leadership | - | - | 19,910 | 679 | - |
| Support Services - Student (Pupil) | 1,093,321 | 15,137,797 | 7,740,487 | 345,985 | - |
| Administrative Support Services | - | - | - | - | - |
| Support Services - Non-Student Based | 1,889 | 1,936 | 9,550 | 145 | - |
| Ancillary Services | - | - | - | - | - |
| Debt Service | 709,488 | 736,200 | 758,085 | - | - |
| Capital Outlay | 66,483,482 | 93,207,002 | 97,337,324 | 211,886,386 | 187,348,579 |
| Intergovernmental Charges | - | - | - | - | - |
| Total Expenditures | <u>68,778,280</u> | <u>109,455,378</u> | <u>107,309,812</u> | <u>212,248,352</u> | <u>187,624,967</u> |
| Excess (Deficiency) of Revenues Over (Under) | | | | | |
| Expenditures | (68,267,767) | (108,581,777) | (105,423,654) | (211,496,279) | (185,704,101) |
| Other Resources | 100,709,488 | 121,078,055 | 103,664,225 | 199,000,000 | - |
| Other (Uses) | <u>(39,077,467)</u> | <u>-</u> | <u>(1,757,122)</u> | <u>-</u> | <u>-</u> |
| Excess (Deficiency) of Revenues and Other Resources | | | | | |
| Over Expenditures and Other Uses | (6,635,746) | 12,496,278 | (3,516,550) | (12,496,279) | (185,704,101) |
| Fund Balance - September 1, (Beginning) | 114,365,719 | 107,729,973 | 120,226,251 | 116,709,700 | 104,213,421 |
| Increase (Decrease) in Fund Balance | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balance - June 30 (Ending) | <u>107,729,973</u> | <u>120,226,251</u> | <u>116,709,700</u> | <u>104,213,421</u> | <u>(81,490,680)</u> |

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | | | | |
|---|-------------|---------------|------------------------------|------------------|----|----|----|----|
| CAPITAL PROJECTS FUNDS - MASTER PROJECT LIST | | | | | | | | |
| 2017 BOND AUTHORIZATION | | | | | | | | |
| BUDGET FOR THE YEAR ENDING JUNE 30, 2021 | | | | | | | | |
| | | | | Project Schedule | | | | |
| | Project | Project | Original | 17 | 18 | 19 | 20 | 21 |
| <u>Project</u> | <u>Type</u> | <u>Number</u> | <u>Budget</u> | 18 | 19 | 20 | 21 | 22 |
| <u>Enrollment & Program Growth</u> | | | | | | | | |
| New Elementary #19 | New | 17-122-2 | \$ 30,616,967 | | X | | | |
| New Elementary #20 | New | 17-123-2 | 32,754,099 | | | X | | |
| New Elementary #21 | New | 17-124-2 | 35,046,886 | | | | X | |
| New Haslet Replacement | New | 17-101-2 | 32,754,099 | | | X | | |
| Natatorium | New | 17-NAT-2 | 31,066,389 | | | X | | |
| <u>Technology</u> | | | | | | | | |
| Infrastructure and Hardware | Technology | 17-INFR | 23,167,935 | | | X | | |
| Student Device Refresh | Technology | 17-SDR | 5,100,000 | | | X | | |
| Teacher/Staff Device Refresh | Technology | 17-TDR | 6,834,000 | | | X | | |
| Virtual Desktop Infrastructure | Technology | 17-VDESK | 2,295,000 | | | X | | |
| <u>Additions and Improvements</u> | | | | | | | | |
| <u>Safety and Security:</u> | | | | | | | | |
| Entrance/Reception Improvements | Improvement | 17-RECEP | 881,815 | | | X | | |
| Door Hardware Upgrades | Improvement | 17-DOORS | 1,174,630 | | | X | | |
| Access Control and Intrusion Alarms | Improvement | 17-ALARM | 4,407,766 | | | X | | |
| Security Cameras | Improvement | 17-CAM | 2,352,790 | | | X | | |
| Intercom and Phone Systems | Improvement | 17-951PN | 5,264,600 | | | X | | |
| <u>Additions to Increase Capacity:</u> | | | | | | | | |
| BNHS Additions/Renovations | Additions | 17-007-1 | 54,126,908 | | X | | | |
| NHS Additions/Renovations | Additions | 17-001-1 | 19,594,088 | | | X | | |
| EHS Additions/Renovations | Additions | 17-011-1 | 21,765,710 | | | X | | |
| Chisholm Trail Additions/Renovations | Additions | 17-044-1 | 4,854,245 | | | X | | |
| Pike Additions/Renovations | Additions | 17-043-1 | 5,613,511 | | | X | | |
| Wilson Additions/Renovations | Additions | 17-046-1 | 786,282 | | | X | | |
| Tidwell Additions/Renovations | Additions | 17-045-1 | 3,604,878 | | | | X | |
| Medlin Additions/Renovations | Additions | 17-042-1 | 8,191,698 | | | | X | |
| Beck Additions/Renovations | Additions | 17-109-1 | 3,734,963 | X | | | | |
| Hughes Additions/Renovations | Additions | 17-113-1 | 5,039,721 | X | | | | |
| Ag Barn Additions/Renovations | Additions | 17-001AG | 3,474,474 | | X | | | |
| Existing ES Additions/Renovations | Additions | 17-999-1 | 10,791,849 | | | X | | |
| <u>Renovations</u> | | | | | | | | |
| Misc. ES Renovations | Renovation | 17-999-1 | 12,181,193 | | | X | | |
| Haslet to Admin. Conversion | Renovation | 17-ANNEX | 10,648,109 | | | | X | |
| Classroom Furniture Refresh | Renovation | 17-951-1 | 2,790,720 | | | X | | |
| <u>Site Purchases</u> | | | | | | | | |
| | Purchase | 17-S99-8 | 18,084,675 | X | | | | |
| <u>TOTAL</u> | | | | | | | | |
| | | | <u>\$ 399,000,000</u> | | | | | |

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | | |
|--|--------------|-------------------|---------------------|---------------------|---------------------|--|
| CAPITAL PROJECTS FUNDS | | | | | | |
| OPERATING COSTS | | | | | | |
| BUDGET FOR THE YEAR ENDING JUNE 30, 2021 | | | | | | |
| 2012 AND 2017 BOND AUTHORIZATIONS | | | | | | |
| | Adopted | Adopted | | | | |
| | Budget | Budget | Financial Forecast | | | |
| <u>Project</u> | <u>17-18</u> | <u>18-19</u> | <u>19-20</u> | <u>20-21</u> | <u>21-22</u> | |
| Senior High School - Additions | | | | | | |
| Contracted Services: | | | | | | |
| * Custodial | - | - | - | 62,433 | 127,363 | |
| * Water | - | - | - | 24,442 | 49,862 | |
| * Electricity | - | - | - | 37,745 | 77,000 | |
| * Propane | - | - | - | 3,167 | 6,461 | |
| * Garbage | - | - | - | 2,990 | 6,099 | |
| | | | | | | |
| Adams Middle School - New Construction | | | | | | |
| Payroll Costs: | | | | | | |
| * School Leadership | - | - | 379,199 | - | - | |
| * Instructional Resources | - | - | 82,378 | - | - | |
| * Counseling Services | - | - | 234,681 | - | - | |
| * Health Services | - | - | 70,484 | - | - | |
| * Data Processing | - | - | 27,854 | - | - | |
| | | | | | | |
| Contracted Services: | | | | | | |
| * Custodial | - | - | 247,345 | - | - | |
| * Water | - | - | 39,819 | - | - | |
| * Electricity | - | - | 129,453 | - | - | |
| * Propane | - | - | 6,276 | - | - | |
| * Garbage | - | - | 12,072 | - | - | |
| | | | | | | |
| Elementary School - New Construction | | | | | | |
| Payroll Costs: | | | | | | |
| * School Leadership | - | - | 261,706 | 533,882 | 272,279 | |
| * Instructional Resources | - | - | 73,107 | 149,138 | 76,060 | |
| * Counseling Services | - | - | 75,952 | 154,942 | 79,020 | |
| * Health Services | - | - | 61,244 | 124,936 | 63,718 | |
| * Data Processing | - | - | 12,012 | 24,504 | 12,498 | |
| | | - | | | | |
| Contracted Services: | | | | | | |
| * Custodial | - | 58,531 | 119,404 | 274,032 | 124,228 | |
| * Water | - | 14,725 | 30,038 | 68,938 | 31,252 | |
| * Electricity | - | 34,773 | 70,937 | 162,799 | 73,803 | |
| * Propane | - | 1,556 | 3,175 | 7,286 | 3,303 | |
| * Garbage | - | 4,471 | 9,120 | 20,930 | 9,488 | |
| | | | | | | |
| Total | \$ - | \$ 114,055 | \$ 1,946,256 | \$ 1,652,163 | \$ 1,012,435 | |
| | | | | | | |
| Inflation Factor | | 1.000 | 1.020 | 1.04 | 1.061 | |

Supporting Financial Schedules And Crosswalks

Combined Statement of Expenditures by Function and Object Code

The Combined Statement of Expenditures by Function and Object Code expands upon the expenditures portion of the Combined Statement of Revenues, Expenditures and Changes in Fund Balance shown on page 41. Expenditures for all funds are broken down to the Function Code and major Object Code level.

The **Function Code** is a mandatory 2 digit code applied to expenditures/ expenses that identifies the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area. Example: The function "Health Service" is coded 33. The first 3 specifies Support Services - Student (Pupil) and the second 3 is Health Services.

The **Object Code** is a mandatory 4 digit code identifying the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications. Example: Money received for current year taxes is classified in account 5711. The 5 denotes revenue, the 7 shows Local and Intermediate Sources, the 1 denotes local real and personal property taxes revenue and the final 1 specifies current year levy.

Three years actual, prior year adopted budget, and current year adopted budget are detailed. Also, a financial crosswalk is included which summarizes the information by major object code.

Budgeted Expenditures by Fund, Function and Object

The Budgeted Expenditures by Fund, Function and Object expands upon the expenditures portion of the Combined Statement of Revenues, Expenditures and Changes in Fund Balance for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds. Expenditures for all funds are broken down to the Function Code and major Object Code level. The Function Code and Object Code are explained in the preceding paragraphs above.

The current year adopted budget is organized by major fund. Also, a financial crosswalk is included which summarizes the information by major object code.

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| COMBINED STATEMENT OF EXPENDITURES BY FUNCTION AND OBJECT CODE | | | | | |
| TOTAL - ALL FUNDS | | | | | |
| BUDGET FOR THE YEAR ENDING JUNE 30, 2021 | | | | | |
| | Actual | Actual | Actual | Adopted | Adopted |
| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>Budget</u> | <u>Budget</u> |
| <u>2019-20</u> | <u>2020-21</u> | | | | |
| 11 Instruction | | | | | |
| 6100 Payroll Costs | 109,109,362 | 115,151,076 | 124,012,001 | 138,263,057 | 141,798,906 |
| 6200 Professional and Contracted Services | 624,165 | 814,360 | 1,012,706 | 1,036,382 | 1,577,263 |
| 6300 Supplies and Materials | 4,884,118 | 6,190,984 | 7,126,958 | 4,152,738 | 4,365,061 |
| 6400 Other Operating Costs | 636,195 | 415,758 | 272,131 | 339,285 | 348,879 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | 42,052 | 25,145 | 36,351 | - | 357 |
| Total | <u>115,295,892</u> | <u>122,597,322</u> | <u>132,460,147</u> | <u>143,791,462</u> | <u>148,090,468</u> |
| 12 Instructional Resources and Media Services | | | | | |
| 6100 Payroll Costs | 2,004,662 | 1,993,877 | 2,161,027 | 2,304,013 | 2,236,877 |
| 6200 Professional and Contracted Services | 62,692 | 53,100 | 11,178 | 55,756 | 66,144 |
| 6300 Supplies and Materials | 415,072 | 407,713 | 727,199 | 426,753 | 434,710 |
| 6400 Other Operating Costs | 16,874 | 11,111 | 20,065 | 24,989 | 32,396 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | <u>2,499,300</u> | <u>2,465,800</u> | <u>2,919,469</u> | <u>2,811,510</u> | <u>2,770,127</u> |
| 13 Curriculum Development and Instructional Staff Development | | | | | |
| 6100 Payroll Costs | 4,348,389 | 4,715,383 | 7,487,765 | 8,482,633 | 5,388,901 |
| 6200 Professional and Contracted Services | 457,255 | 497,547 | 649,628 | 483,864 | 801,723 |
| 6300 Supplies and Materials | 367,208 | 228,952 | 256,730 | 323,473 | 333,558 |
| 6400 Other Operating Costs | 551,473 | 596,590 | 700,768 | 734,854 | 838,257 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | 6,420 | - | - |
| Total | <u>5,724,325</u> | <u>6,038,473</u> | <u>9,101,311</u> | <u>10,024,824</u> | <u>7,362,438</u> |
| 21 Instructional Leadership | | | | | |
| 6100 Payroll Costs | 965,092 | 1,191,566 | 1,762,853 | 2,145,547 | 2,176,480 |
| 6200 Professional and Contracted Services | 33,035 | 86,011 | 53,206 | 55,380 | 6,050 |
| 6300 Supplies and Materials | 69,931 | 111,424 | 186,071 | 137,675 | 76,079 |
| 6400 Other Operating Costs | 43,665 | 56,780 | 66,233 | 59,250 | 44,347 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | <u>1,111,723</u> | <u>1,445,781</u> | <u>2,068,363</u> | <u>2,397,851</u> | <u>2,302,956</u> |
| 23 School Leadership | | | | | |
| 6100 Payroll Costs | 9,183,364 | 9,551,016 | 9,728,624 | 10,324,930 | 13,801,576 |
| 6200 Professional and Contracted Services | 122,531 | 114,668 | 148,976 | 161,236 | 152,753 |
| 6300 Supplies and Materials | 224,664 | 229,485 | 228,720 | 99,184 | 90,304 |
| 6400 Other Operating Costs | 327,662 | 329,472 | 458,705 | 194,256 | 314,786 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | <u>9,858,221</u> | <u>10,224,640</u> | <u>10,565,025</u> | <u>10,779,606</u> | <u>14,359,419</u> |

| | | | | | |
|--|------------------|-------------------|-------------------|-------------------|-------------------|
| 31 Guidance, Counseling and Evaluation Services | | | | | |
| 6100 Payroll Costs | 7,054,008 | 7,656,969 | 8,229,921 | 9,025,066 | 10,880,721 |
| 6200 Professional and Contracted Services | 104,991 | 79,025 | 77,763 | 193,687 | 145,280 |
| 6300 Supplies and Materials | 362,122 | 436,605 | 512,974 | 462,378 | 525,133 |
| 6400 Other Operating Costs | 48,976 | 43,541 | 77,658 | 59,372 | 62,920 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | <u>7,570,097</u> | <u>8,216,140</u> | <u>8,898,316</u> | <u>9,740,503</u> | <u>11,614,053</u> |
| 32 Social Work Services | | | | | |
| 6100 Payroll Costs | 77,793 | 74,693 | 76,157 | 148,325 | 215,317 |
| 6200 Professional and Contracted Services | 174,994 | 174,994 | 182,994 | 127,072 | 214,994 |
| 6300 Supplies and Materials | 260 | 219 | 379 | - | 465 |
| 6400 Other Operating Costs | - | 847 | - | - | - |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | <u>253,047</u> | <u>250,754</u> | <u>259,530</u> | <u>275,397</u> | <u>430,776</u> |
| 33 Health Services | | | | | |
| 6100 Payroll Costs | 1,777,557 | 1,842,652 | 2,170,607 | 2,417,340 | 2,483,138 |
| 6200 Professional and Contracted Services | 10,242 | 4,920 | 2,538 | 4,289 | 4,289 |
| 6300 Supplies and Materials | 55,104 | 36,008 | 121,961 | 65,629 | 60,530 |
| 6400 Other Operating Costs | 5,791 | 7,275 | 3,766 | 13,022 | 15,686 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | 6,950 | - | - | - |
| Total | <u>1,848,694</u> | <u>1,897,804</u> | <u>2,298,872</u> | <u>2,500,280</u> | <u>2,563,643</u> |
| 34 Student (Pupil) Transportation | | | | | |
| 6100 Payroll Costs | - | 7,994 | - | - | - |
| 6200 Professional and Contracted Services | 7,836,138 | 8,982,035 | 9,700,194 | 9,996,852 | 11,144,000 |
| 6300 Supplies and Materials | 642,517 | 901,672 | 992,332 | 1,018,693 | 1,140,054 |
| 6400 Other Operating Costs | 240,786 | 58,948 | 55,867 | 152,000 | 152,000 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | 1,489 | 14,741,663 | 6,165,918 | - | - |
| Total | <u>8,720,929</u> | <u>24,692,313</u> | <u>16,914,311</u> | <u>11,167,545</u> | <u>12,436,054</u> |
| 35 Food Services | | | | | |
| 6100 Payroll Costs | - | - | - | - | - |
| 6200 Professional and Contracted Services | 7,550,405 | 7,660,610 | 8,804,443 | 8,850,753 | 9,744,044 |
| 6300 Supplies and Materials | 396,845 | 340,248 | 466,427 | 353,741 | 353,741 |
| 6400 Other Operating Costs | 103,870 | 10,000 | 2,200 | - | - |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | 9,250 | 80,345 | 14,964 | - | - |
| Total | <u>8,060,370</u> | <u>8,091,202</u> | <u>9,288,034</u> | <u>9,204,494</u> | <u>10,097,785</u> |

| | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| 36 Cocurricular/Extracurricular Activities | | | | | |
| 6100 Payroll Costs | 3,324,249 | 3,879,262 | 4,006,646 | 4,013,158 | 3,743,397 |
| 6200 Professional and Contracted Services | 886,416 | 953,160 | 1,021,284 | 957,935 | 981,651 |
| 6300 Supplies and Materials | 3,305,935 | 2,679,470 | 3,517,761 | 2,050,495 | 1,756,017 |
| 6400 Other Operating Costs | 1,584,812 | 1,757,046 | 445,582 | 1,264,596 | 4,539,585 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | 250,356 | 18,300 | 75,856 | - | - |
| Total | <u>9,351,767</u> | <u>9,287,239</u> | <u>9,067,129</u> | <u>8,286,184</u> | <u>11,020,649</u> |
| 41 General Administration | | | | | |
| 6100 Payroll Costs | 4,589,457 | 5,015,455 | 5,308,765 | 5,147,210 | 5,531,614 |
| 6200 Professional and Contracted Services | 503,069 | 478,069 | 759,611 | 787,287 | 964,043 |
| 6300 Supplies and Materials | 195,873 | 133,838 | 179,882 | 137,270 | 148,045 |
| 6400 Other Operating Costs | 354,701 | 373,059 | 430,403 | 353,607 | 556,787 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | <u>5,643,101</u> | <u>6,000,422</u> | <u>6,678,661</u> | <u>6,425,375</u> | <u>7,200,489</u> |
| 51 Plant Maintenance and Operations | | | | | |
| 6100 Payroll Costs | 3,087,497 | 3,316,224 | 3,754,288 | 4,244,069 | 4,802,337 |
| 6200 Professional and Contracted Services | 12,919,425 | 12,939,341 | 14,270,974 | 16,095,993 | 16,805,166 |
| 6300 Supplies and Materials | 932,484 | 1,117,986 | 1,158,663 | 1,428,537 | 1,136,872 |
| 6400 Other Operating Costs | 465,637 | 484,029 | 553,697 | 826,217 | 1,134,217 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | 348,193 | 130,298 | 403,364 | 432,879 | 550,379 |
| Total | <u>17,753,234</u> | <u>17,987,878</u> | <u>20,140,986</u> | <u>23,027,695</u> | <u>24,428,971</u> |
| 52 Security and Monitoring Services | | | | | |
| 6100 Payroll Costs | 372,023 | 254,664 | 293,775 | 423,832 | 421,602 |
| 6200 Professional and Contracted Services | 874,618 | 875,463 | 1,259,987 | 1,538,172 | 1,488,553 |
| 6300 Supplies and Materials | 252,633 | 171,070 | 279,223 | 147,859 | 376,293 |
| 6400 Other Operating Costs | 6,767 | 3,611 | 3,844 | 14,399 | 12,647 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | 237,289 | 328,685 | 208,765 | 10,100 | 119,403 |
| Total | <u>1,743,330</u> | <u>1,633,493</u> | <u>2,045,594</u> | <u>2,134,362</u> | <u>2,418,497</u> |
| 53 Data Processing Services | | | | | |
| 6100 Payroll Costs | 3,676,605 | 3,923,959 | 4,171,643 | 4,811,272 | 4,357,280 |
| 6200 Professional and Contracted Services | 1,196,584 | 1,003,715 | 1,108,997 | 1,536,695 | 1,572,200 |
| 6300 Supplies and Materials | 244,401 | 215,830 | 748,152 | 118,412 | 309,062 |
| 6400 Other Operating Costs | 51,295 | 36,431 | 65,907 | 68,795 | 78,125 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | 68,173 | - | - | - |
| Total | <u>5,168,885</u> | <u>5,248,109</u> | <u>6,094,699</u> | <u>6,535,174</u> | <u>6,316,667</u> |

| | | | | | |
|---|-------------------|-------------------|-------------------|--------------------|--------------------|
| 61 Community Services | | | | | |
| 6100 Payroll Costs | 135,608 | 124,700 | 160,354 | 163,062 | 194,143 |
| 6200 Professional and Contracted Services | 1,497 | 1,256 | 17,150 | 20,976 | 34,167 |
| 6300 Supplies and Materials | 17,698 | 2,527 | 15,636 | 15,050 | 7,768 |
| 6400 Other Operating Costs | 13,976 | 12,456 | 19,434 | 27,316 | 24,772 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | <u>168,779</u> | <u>140,939</u> | <u>212,574</u> | <u>226,404</u> | <u>260,850</u> |
| 71 Debt Service | | | | | |
| 6100 Payroll Costs | - | - | - | - | - |
| 6200 Professional and Contracted Services | - | - | - | - | - |
| 6300 Supplies and Materials | - | - | - | - | - |
| 6400 Other Operating Costs | - | - | - | - | - |
| 6500 Debt Service | 57,833,491 | 67,230,579 | 68,060,680 | 78,664,435 | 83,484,994 |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | <u>57,833,491</u> | <u>67,230,579</u> | <u>68,060,680</u> | <u>78,664,435</u> | <u>83,484,994</u> |
| 81 Facilities Acquisition and Construction | | | | | |
| 6100 Payroll Costs | 455,825 | 468,685 | 488,072 | 731,155 | 1,154,046 |
| 6200 Professional and Contracted Services | 80,987 | 70,169 | 35,147 | 100,000 | 72,448 |
| 6300 Supplies and Materials | 8,820,275 | 3,721,995 | 13,293,322 | 50,548,313 | 38,387,828 |
| 6400 Other Operating Costs | 27,521 | 22,279 | 10,271 | 179,766 | 25,000 |
| 6500 Debt Service | - | - | - | 800,000 | - |
| 6600 Capital Outlay | <u>57,540,339</u> | <u>89,770,522</u> | <u>84,046,673</u> | <u>159,932,152</u> | <u>148,122,357</u> |
| Total | <u>66,924,947</u> | <u>94,053,650</u> | <u>97,873,485</u> | <u>212,291,386</u> | <u>187,761,679</u> |
| 91 Contracted Instructional Services Between Public Schools | | | | | |
| 6100 Payroll Costs | - | - | - | - | - |
| 6200 Professional and Contracted Services | - | - | 4,456,091 | 3,480,895 | 5,780,895 |
| 6300 Supplies and Materials | - | - | - | - | - |
| 6400 Other Operating Costs | - | - | - | - | - |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | <u>-</u> | <u>-</u> | <u>4,456,091</u> | <u>3,480,895</u> | <u>5,780,895</u> |
| 93 Payments to Fiscal Agent/Member Districts of Shared Services Arrangements | | | | | |
| 6100 Payroll Costs | - | - | - | - | - |
| 6200 Professional and Contracted Services | - | - | - | - | - |
| 6300 Supplies and Materials | - | - | - | - | - |
| 6400 Other Operating Costs | 106,000 | 12,000 | 179,000 | 80,000 | 80,000 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | <u>106,000</u> | <u>12,000</u> | <u>179,000</u> | <u>80,000</u> | <u>80,000</u> |

| | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| 95 Payment to Juvenile Justice Alternative Education Programs | | | | | |
| 6100 Payroll Costs | - | - | - | - | - |
| 6200 Professional and Contracted Services | 6,319 | 6,764 | 5,518 | 10,000 | 10,000 |
| 6300 Supplies and Materials | - | - | - | - | - |
| 6400 Other Operating Costs | - | - | - | - | - |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | <u>6,319</u> | <u>6,764</u> | <u>5,518</u> | <u>10,000</u> | <u>10,000</u> |
| 97 Payments to Tax Increment Fund | | | | | |
| 6100 Payroll Costs | - | - | - | - | - |
| 6200 Professional and Contracted Services | - | - | - | - | - |
| 6300 Supplies and Materials | - | - | - | - | - |
| 6400 Other Operating Costs | 917,928 | 975,287 | 1,742,623 | 1,711,144 | 1,711,144 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | <u>917,928</u> | <u>975,287</u> | <u>1,742,623</u> | <u>1,711,144</u> | <u>1,711,144</u> |
| 99 Other Intergovernmental Charges | | | | | |
| 6100 Payroll Costs | - | - | - | - | - |
| 6200 Professional and Contracted Services | 1,186,516 | 1,279,807 | 1,471,898 | 1,450,000 | 1,450,000 |
| 6300 Supplies and Materials | - | - | - | - | - |
| 6400 Other Operating Costs | - | - | - | - | - |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | 2,000,000 |
| Total | <u>1,186,516</u> | <u>1,279,807</u> | <u>1,471,898</u> | <u>1,450,000</u> | <u>3,450,000</u> |
| Total Expenditures | <u>327,746,898</u> | <u>389,776,396</u> | <u>412,802,317</u> | <u>547,016,525</u> | <u>545,952,556</u> |
| Summarized by Object Code | | | | | |
| 6100 Payroll Costs | 150,161,492 | 159,168,176 | 173,812,498 | 192,644,668 | 199,186,335 |
| 6200 Professional and Contracted Services | 34,631,880 | 36,075,015 | 45,050,283 | 46,943,225 | 53,015,663 |
| 6300 Supplies and Materials | 21,187,138 | 16,926,025 | 29,812,391 | 61,486,200 | 49,501,520 |
| 6400 Other Operating Costs | 5,503,930 | 5,206,520 | 5,108,154 | 6,102,867 | 9,971,548 |
| 6500 Debt Service | 57,833,491 | 67,230,579 | 68,060,680 | 79,464,435 | 83,484,994 |
| 6600 Capital Outlay | <u>58,428,967</u> | <u>105,170,081</u> | <u>90,958,311</u> | <u>160,375,131</u> | <u>150,792,496</u> |
| Total Expenditures | <u>327,746,898</u> | <u>389,776,392</u> | <u>412,802,319</u> | <u>547,016,525</u> | <u>545,952,556</u> |

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | |
|--|-------------|--------------|--------------|--------------|--------------|
| BUDGETED EXPENDITURES BY FUND, FUNCTION AND OBJECT | | | | | |
| TOTAL - ALL FUNDS | | | | | |
| BUDGET FOR THE YEAR ENDING JUNE 30, 2021 | | | | | |
| | | Special | Debt | Capital | |
| | General | Revenue | Service | Projects | Total |
| <u>Description</u> | <u>Fund</u> | <u>Funds</u> | <u>Funds</u> | <u>Funds</u> | <u>Funds</u> |
| 11 Instruction | | | | | |
| 6100 Payroll Costs | 140,719,538 | 1,079,368 | - | - | 141,798,906 |
| 6200 Professional and Contracted Services | 941,108 | 636,155 | - | - | 1,577,263 |
| 6300 Supplies and Materials | 3,691,708 | 396,965 | - | 276,388 | 4,365,061 |
| 6400 Other Operating Costs | 345,705 | 3,174 | - | - | 348,879 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | 200 | 157 | - | - | 357 |
| Total | 145,698,259 | 2,115,821 | - | 276,388 | 148,090,468 |
| 12 Instructional Resources and Media Services | | | | | |
| 6100 Payroll Costs | 2,236,877 | - | - | - | 2,236,877 |
| 6200 Professional and Contracted Services | 66,144 | - | - | - | 66,144 |
| 6300 Supplies and Materials | 428,898 | 5,812 | - | - | 434,710 |
| 6400 Other Operating Costs | 32,396 | - | - | - | 32,396 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | 2,764,315 | 5,812 | - | - | 2,770,127 |
| 13 Curriculum Development and Instructional Staff Development | | | | | |
| 6100 Payroll Costs | 5,219,136 | 169,765 | - | - | 5,388,901 |
| 6200 Professional and Contracted Services | 683,473 | 118,250 | - | - | 801,723 |
| 6300 Supplies and Materials | 298,867 | 34,691 | - | - | 333,558 |
| 6400 Other Operating Costs | 815,821 | 22,436 | - | - | 838,257 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | 7,017,297 | 345,141 | - | - | 7,362,438 |
| 21 Instructional Leadership | | | | | |
| 6100 Payroll Costs | 2,176,480 | - | - | - | 2,176,480 |
| 6200 Professional and Contracted Services | 6,050 | - | - | - | 6,050 |
| 6300 Supplies and Materials | 76,079 | - | - | - | 76,079 |
| 6400 Other Operating Costs | 44,347 | - | - | - | 44,347 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | 2,302,956 | - | - | - | 2,302,956 |
| 23 School Leadership | | | | | |
| 6100 Payroll Costs | 13,801,576 | - | - | - | 13,801,576 |
| 6200 Professional and Contracted Services | 152,753 | - | - | - | 152,753 |
| 6300 Supplies and Materials | 86,770 | 3,534 | - | - | 90,304 |
| 6400 Other Operating Costs | 314,786 | - | - | - | 314,786 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | 14,355,885 | 3,534 | - | - | 14,359,419 |

| | | | | | |
|---|-------------------|------------------|----------|----------|-------------------|
| 36 Cocurricular/Extracurricular Activities | | | | | |
| 6100 Payroll Costs | 3,743,397 | - | - | - | 3,743,397 |
| 6200 Professional and Contracted Services | 979,651 | 2,000 | - | - | 981,651 |
| 6300 Supplies and Materials | 1,751,297 | 4,720 | - | - | 1,756,017 |
| 6400 Other Operating Costs | 1,554,824 | 2,984,761 | - | - | 4,539,585 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | <u>8,029,169</u> | <u>2,991,480</u> | <u>-</u> | <u>-</u> | <u>11,020,649</u> |
| 41 General Administration | | | | | |
| 6100 Payroll Costs | 5,408,690 | 122,924 | - | - | 5,531,614 |
| 6200 Professional and Contracted Services | 964,043 | - | - | - | 964,043 |
| 6300 Supplies and Materials | 148,045 | - | - | - | 148,045 |
| 6400 Other Operating Costs | 548,022 | 8,765 | - | - | 556,787 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | <u>7,068,800</u> | <u>131,689</u> | <u>-</u> | <u>-</u> | <u>7,200,489</u> |
| 51 Plant Maintenance and Operations | | | | | |
| 6100 Payroll Costs | 4,802,337 | - | - | - | 4,802,337 |
| 6200 Professional and Contracted Services | 16,805,166 | - | - | - | 16,805,166 |
| 6300 Supplies and Materials | 1,136,872 | - | - | - | 1,136,872 |
| 6400 Other Operating Costs | 1,134,217 | - | - | - | 1,134,217 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | <u>550,379</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>550,379</u> |
| Total | <u>24,428,971</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>24,428,971</u> |
| 52 Security and Monitoring Services | | | | | |
| 6100 Payroll Costs | 421,602 | - | - | - | 421,602 |
| 6200 Professional and Contracted Services | 1,488,553 | - | - | - | 1,488,553 |
| 6300 Supplies and Materials | 200,544 | 175,749 | - | - | 376,293 |
| 6400 Other Operating Costs | 12,647 | - | - | - | 12,647 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | <u>10,202</u> | <u>109,201</u> | <u>-</u> | <u>-</u> | <u>119,403</u> |
| Total | <u>2,133,548</u> | <u>284,949</u> | <u>-</u> | <u>-</u> | <u>2,418,497</u> |
| 53 Data Processing Services | | | | | |
| 6100 Payroll Costs | 4,357,280 | - | - | - | 4,357,280 |
| 6200 Professional and Contracted Services | 1,572,200 | - | - | - | 1,572,200 |
| 6300 Supplies and Materials | 309,062 | - | - | - | 309,062 |
| 6400 Other Operating Costs | 78,125 | - | - | - | 78,125 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total | <u>6,316,667</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>6,316,667</u> |

| | | | | | |
|---|------------------|----------------|-------------------|--------------------|--------------------|
| 61 Community Services | | | | | |
| 6100 Payroll Costs | 112,389 | 81,754 | - | - | 194,143 |
| 6200 Professional and Contracted Services | 171 | 33,996 | - | - | 34,167 |
| 6300 Supplies and Materials | 4,793 | 2,975 | - | - | 7,768 |
| 6400 Other Operating Costs | 24,772 | - | - | - | 24,772 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | <u>142,125</u> | <u>118,725</u> | <u>-</u> | <u>-</u> | <u>260,850</u> |
| 71 Debt Service | | | | | |
| 6100 Payroll Costs | - | - | - | - | - |
| 6200 Professional and Contracted Services | - | - | - | - | - |
| 6300 Supplies and Materials | - | - | - | - | - |
| 6400 Other Operating Costs | - | - | - | - | - |
| 6500 Debt Service | - | - | 83,484,994 | - | 83,484,994 |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | <u>-</u> | <u>-</u> | <u>83,484,994</u> | <u>-</u> | <u>83,484,994</u> |
| 81 Facilities Acquisition and Construction | | | | | |
| 6100 Payroll Costs | - | - | - | 1,154,046 | 1,154,046 |
| 6200 Professional and Contracted Services | 72,448 | - | - | - | 72,448 |
| 6300 Supplies and Materials | 51,000 | - | - | 38,336,828 | 38,387,828 |
| 6400 Other Operating Costs | - | - | - | 25,000 | 25,000 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | <u>289,652</u> | <u>-</u> | <u>-</u> | <u>147,832,705</u> | <u>148,122,357</u> |
| Total | <u>413,100</u> | <u>-</u> | <u>-</u> | <u>187,348,579</u> | <u>187,761,679</u> |
| 91 Contracted Instructional Services Between Public Schools | | | | | |
| 6100 Payroll Costs | - | - | - | - | - |
| 6200 Professional and Contracted Services | 5,780,895 | - | - | - | 5,780,895 |
| 6300 Supplies and Materials | - | - | - | - | - |
| 6400 Other Operating Costs | - | - | - | - | - |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total | <u>5,780,895</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>5,780,895</u> |
| 93 Payments to Fiscal Agent/Member Districts of Shared Services Arrangements | | | | | |
| 6100 Payroll Costs | - | - | - | - | - |
| 6200 Professional and Contracted Services | - | - | - | - | - |
| 6300 Supplies and Materials | - | - | - | - | - |
| 6400 Other Operating Costs | 80,000 | - | - | - | 80,000 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total | <u>80,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>80,000</u> |

| | | | | | |
|--|--------------------|-------------------|-------------------|--------------------|--------------------|
| 95 Payment to Juvenile Justice Alternative Education Programs | | | | | |
| 6100 Payroll Costs | - | - | - | - | - |
| 6200 Professional and Contracted Services | 10,000 | - | - | - | 10,000 |
| 6300 Supplies and Materials | - | - | - | - | - |
| 6400 Other Operating Costs | - | - | - | - | - |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | 10,000 | - | - | - | 10,000 |
| 97 Payments to Tax Increment Fund | | | | | |
| 6100 Payroll Costs | - | - | - | - | - |
| 6200 Professional and Contracted Services | - | - | - | - | - |
| 6300 Supplies and Materials | - | - | - | - | - |
| 6400 Other Operating Costs | 1,711,144 | - | - | - | 1,711,144 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | - | - | - | - | - |
| Total | 1,711,144 | - | - | - | 1,711,144 |
| 99 Other Intergovernmental Charges | | | | | |
| 6100 Payroll Costs | - | - | - | - | - |
| 6200 Professional and Contracted Services | 1,450,000 | - | - | - | 1,450,000 |
| 6300 Supplies and Materials | - | - | - | - | - |
| 6400 Other Operating Costs | - | - | - | - | - |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | 2,000,000 | - | - | - | 2,000,000 |
| Total | 3,450,000 | - | - | - | 3,450,000 |
| Total Expenditures | <u>256,028,363</u> | <u>18,814,232</u> | <u>83,484,994</u> | <u>187,624,967</u> | <u>545,952,556</u> |
| Summarized by Object Code | | | | | |
| 6100 Payroll Costs | 193,984,727 | 4,047,562 | - | 1,154,046 | 199,186,335 |
| 6200 Professional and Contracted Services | 42,366,053 | 10,649,610 | - | - | 53,015,663 |
| 6300 Supplies and Materials | 9,904,020 | 984,284 | - | 38,613,216 | 49,501,520 |
| 6400 Other Operating Costs | 6,923,130 | 3,023,418 | - | 25,000 | 9,971,548 |
| 6500 Debt Service | - | - | 83,484,994 | - | 83,484,994 |
| 6600 Capital Outlay | <u>2,850,433</u> | <u>109,358</u> | <u>-</u> | <u>147,832,705</u> | <u>150,792,496</u> |
| Total Expenditures | <u>256,028,363</u> | <u>18,814,232</u> | <u>83,484,994</u> | <u>187,624,967</u> | <u>545,952,556</u> |

Fund Balance

Northwest Independent School District Financial Statements Notes FYE June 30, 2020

The District has implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" which provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent.

Fund Balance Classification: The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The District has classified prepaid items as being nonspendable as these items are not expected to be converted to cash.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Debt service resources are to be used for future servicing of the District's bonded debt and are restricted through debt covenants. Capital projects fund resources are to be used for future construction and renovation projects and are restricted through bond orders and constitutional law.

- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District's Board of Trustees. The Board of Trustees establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This can also be done through adoption and amendment of the budget. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Board of Trustees have committed resources as of June 30, 2017 for campus activities.

- Assigned: This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Trustees or through the Board of Trustees delegating this responsibility to other individuals in the District. Under the District's adopted policy, the Board of Trustees may assign amounts for specific purposes but it has also delegated authority to assign fund balance to the Superintendent. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The District has assigned fund balance of the General Fund as of June 30, 2017 as detailed below.

Unassigned: This classification includes all amounts not included in other spendable classifications, including the residual fund balance for the General Fund. A negative unassigned fund balance may be reported in other governmental funds if expenditures incurred for specific purposes exceed the amounts restricted, committed or assigned to those purposes.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Trustees has provided otherwise in its commitment or assignment actions.

During the current fiscal period, the Board of Trustees adopted a fund balance policy that expresses an intent to maintain a level of assigned and unassigned fund balance in the general fund equal to 25 percent of the fund's operating expenditures.

The details of the fund balances are included in the Governmental Funds Balance Sheet and are described below:

General Fund

The General Fund has unassigned fund balance of \$90,062,710 at June 30, 2020.

Other Major Funds

The Debt Service Fund has restricted funds of \$61,170,787 at June 30, 2020 consisting primarily of property tax collections that are restricted for debt service payments on bonded debt. The Capital Projects Fund has restricted funds of \$176,947,859 at June 30, 2020

consisting primarily of unspent bond funds.

Other Funds

The fund balance of \$3,207,539 of the Campus Activity Fund (a special revenue fund) is shown as committed due to Board policy committing those funds to campus activities. The fund balance of \$712,382 in the Child Nutrition Fund is shown as restricted for the food service program.

NISD Aquatic Center – Interior



**Financial Section
Schools & Programs**

Northwest High School
2301 Texan Drive
Justin, Texas 76247
(817) 215-0332
Principal: Carrie Jackson

Mission Statement

The vision of the Northwest High School Staff is to develop all students into ethical, life-long thinkers, learners, and contributors to a global society who are ready for college, ready for the global workforce, and ready for personal success.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | 9 - 12 | 9 - 12 | 9 - 12 | 9 - 12 | 9 - 12 |
| Total Students | 2,009 | 1,756 | 1,816 | 1,920 | 1,966 |
| Attendance Rate | 94.2% | 94.2% | 94.8% | 96.4% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 142.60 | 127.13 | 130.42 | 136.32 | 134.19 |
| Professional Support | 19.83 | 16.81 | 16.60 | 13.10 | 13.08 |
| Administrative | 7.11 | 6.36 | 6.20 | 6.00 | 11.05 |
| Educational Assistant/Paraprofessional | 8.82 | 9.82 | 10.55 | 8.22 | 25.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 178.36 | 160.12 | 163.77 | 163.64 | 183.32 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 12,439,002 | \$ 11,613,706 | \$ 11,992,382 | \$ 9,818,587 | \$ 9,706,337 |
| 6200 Professional and Contracted Services | 1,688,100 | 1,675,546 | 1,727,794 | 57,643 | 18,800 |
| 6300 Supplies and Materials | 827,680 | 762,301 | 675,273 | 141,529 | 193,040 |
| 6400 Other Operating Costs | 378,898 | 300,880 | 337,041 | 107,826 | 100,310 |
| Total | \$ 15,333,680 | \$ 14,352,433 | \$ 14,732,489 | \$ 10,125,586 | \$ 10,018,487 |
| General Fund Expenditures by Student | \$ 7,632 | \$ 8,173 | \$ 8,113 | \$ 5,274 | \$ 5,096 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 71% | 77% | 78% | no testing | ----- |
| Writing | ----- | ----- | ----- | ----- | ----- |
| Social Studies | 94% | 95% | 97% | no testing | ----- |
| Mathematics | 79% | 86% | 86% | no testing | ----- |
| Science | 94% | 92% | 93% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | B | ----- | ----- |

Byron Nelson High School
2775 Bobcat Boulevard
Trophy Club, Texas 76262
(817) 698-5601
Principal: Ron Myers, Ph.D.

Mission Statement

BNHS in partnership with students, parents, and the community,
will ensure a premier education for all learners.

Through innovative educational opportunities students will be challenged, engaged, and
offered leadership experiences, thereby, creating the Byron Nelson culture.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | 9 - 12 | 9 - 12 | 9 - 12 | 9 - 12 | 9 - 12 |
| Total Students | 2,551 | 2,508 | 2,499 | 2,532 | 2,571 |
| Attendance Rate | 94.9% | 95.0% | 95.7% | 96.9% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 148.93 | 151.70 | 152.53 | 152.61 | 159.64 |
| Professional Support | 19.64 | 20.62 | 19.78 | 17.49 | 15.18 |
| Administrative | 8.11 | 8.36 | 8.11 | 8.00 | 10.75 |
| Educational Assistant/Paraprofessional | 11.74 | 12.33 | 11.41 | 11.41 | 29.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 188.42 | 193.01 | 191.83 | 189.51 | 214.57 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 12,799,753 | \$ 13,328,521 | \$ 13,685,592 | \$ 11,234,857 | \$ 10,657,887 |
| 6200 Professional and Contracted Services | 1,420,993 | 1,406,775 | 1,465,042 | 80,801 | 37,600 |
| 6300 Supplies and Materials | 881,388 | 716,384 | 857,160 | 185,380 | 206,737 |
| 6400 Other Operating Costs | 427,666 | 377,489 | 313,925 | 85,847 | 97,988 |
| Total | \$ 15,529,801 | \$ 15,829,170 | \$ 16,321,719 | \$ 11,586,884 | \$ 11,000,212 |
| General Fund Expenditures by Student | \$ 6,088 | \$ 6,311 | \$ 6,531 | \$ 4,576 | \$ 4,279 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 85% | 83% | 88% | no testing | ----- |
| Writing | ----- | ----- | ----- | ----- | ----- |
| Social Studies | 98% | 97% | 98% | no testing | ----- |
| Mathematics | 87% | 87% | 92% | no testing | ----- |
| Science | 95% | 96% | 96% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | A | ----- | ----- |

V. R. Eaton High School
1350 Eagle Boulevard
Ft Worth, TX. 76052
(817) 698-7301
Principal: Stacy Miles

Mission Statement

Our mission at Eaton High School is to empower all Eagles to soar as confident,
 knowledgeable contributors within their communities
 by establishing a supportive and innovative environment
 that provides personally challenging learning experiences.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | 9 - 12 | 9 - 12 | 9 - 12 | 9 - 12 | 9 - 12 |
| Total Students | 1,603 | 2,190 | 2,443 | 2,629 | 2,719 |
| Attendance Rate | 95.6% | 95.0% | 95.3% | 96.5% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 101.18 | 136.49 | 147.12 | 159.49 | 150.01 |
| Professional Support | 12.35 | 16.97 | 15.04 | 14.26 | 14.05 |
| Administrative | 5.11 | 6.36 | 7.20 | 7.17 | 9.75 |
| Educational Assistant/Paraprofessional | 5.82 | 5.76 | 7.35 | 11.61 | 24.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 124.46 | 165.58 | 176.71 | 192.53 | 197.81 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 8,678,503 | \$ 11,431,874 | \$ 12,659,839 | \$ 11,614,738 | \$ 10,923,033 |
| 6200 Professional and Contracted Services | 1,077,085 | 1,263,633 | 1,329,408 | 54,808 | 6,400 |
| 6300 Supplies and Materials | 501,564 | 628,326 | 707,930 | 225,393 | 259,955 |
| 6400 Other Operating Costs | 241,292 | 360,138 | 323,036 | 78,691 | 93,800 |
| Total | \$ 10,498,443 | \$ 13,683,971 | \$ 15,020,213 | \$ 11,973,630 | \$ 11,283,188 |
| General Fund Expenditures by Student | \$ 6,549 | \$ 6,248 | \$ 6,148 | \$ 4,554 | \$ 4,150 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 82% | 84% | 83% | no testing | ----- |
| Writing | ----- | ----- | ----- | ----- | ----- |
| Social Studies | 97% | 96% | 97% | no testing | ----- |
| Mathematics | 83% | 87% | 88% | no testing | ----- |
| Science | 96% | 96% | 97% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | A | ----- | ----- |

James M. Steele Accelerated High School
606 N. Walnut Street
Roanoke, Texas 76262
(817) 698-5801
Principal: Todd Rogers

Mission Statement

James M. Steele Accelerated High School prepares every student for life by collaborating, building relationships, and offering unique and challenging opportunities that empower students to choose their own future.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | 9 - 12 | 9 - 12 | 9 - 12 | 9 - 12 | 9 - 12 |
| Total Students | 142 | 144 | 186 | 190 | 200 |
| Attendance Rate | 97.3% | 97.4% | 97.4% | 97.4% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 15.46 | 16.36 | 16.85 | 17.00 | 17.12 |
| Professional Support | 3.62 | 2.91 | 3.93 | 4.34 | 1.35 |
| Administrative | 1.11 | 1.36 | 0.40 | 1.00 | 0.25 |
| Educational Assistant/Paraprofessional | 6.22 | 6.22 | 7.73 | 8.00 | 10.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 26.41 | 26.85 | 28.91 | 30.34 | 28.72 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 1,507,524 | \$ 1,553,831 | \$ 1,502,507 | \$ 1,220,891 | \$ 1,116,702 |
| 6200 Professional and Contracted Services | 162,808 | 200,929 | 173,295 | 7,086 | 456 |
| 6300 Supplies and Materials | 83,291 | 96,790 | 72,640 | 15,173 | 18,142 |
| 6400 Other Operating Costs | 18,491 | 14,619 | 17,973 | 7,339 | 9,550 |
| Total | \$ 1,772,114 | \$ 1,866,168 | \$ 1,766,415 | \$ 1,250,490 | \$ 1,144,850 |
| General Fund Expenditures by Student | \$ 12,480 | \$ 12,960 | \$ 9,497 | \$ 6,582 | \$ 5,724 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 95% | 95% | 91% | no testing | ----- |
| Writing | ----- | ----- | ----- | ----- | ----- |
| Social Studies | 100% | 100% | 100% | no testing | ----- |
| Mathematics | 95% | 96% | 96% | no testing | ----- |
| Science | 100% | 100% | 100% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | A | ----- | ----- |

| Alternative Education Campuses | | | | | |
|---|----------------|----------------|---|----------------|----------------|
| Denton Creek | | | SpeciaPrograms Center | | |
| 3505 Haynes Road | | | 1800 State Highway 114 | | |
| Roanoke, Texas 76262 | | | Justin, Texas 76247 | | |
| (817) 490-0295 | | | (817) 215-0900 | | |
| Principal: Monty Brown, Ed.D. | | | Principal: Susan Moore | | |
| Mission Statement | | | | | |
| Denton Creek / McFadden Ranch is a 48-bed Texas Youth Commission (TYC) community-based residential program located in Roanoke, Texas. The program provides care and treatment of male juvenile offenders. | | | Providing an environment that promotes student academic and behavioral success. | | |
| | | | | | |
| Enrollment | | | | | |
| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
| Grade Levels Taught | 7 - 12 | 7 - 12 | 7 - 12 | 7 - 12 | 7 - 12 |
| Total Students | 45 | 34 | 37 | 81 | 81 |
| Attendance Rate | 93.7% | 90.2% | 91.7% | 92.3% | N / A |
| | | | | | |
| Employee Count | | | | | |
| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
| Teachers | 8.18 | 8.94 | 10.22 | 3.00 | 4.13 |
| Instructional | 1.08 | 2.30 | 1.30 | 0.50 | 0.35 |
| Administrative | 1.12 | 0.06 | 1.00 | 1.00 | 1.00 |
| Educational Assistant/Paraprofessional | 3.00 | 3.00 | 3.00 | 0.50 | 1.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 13.38 | 14.30 | 15.52 | 5.00 | 6.48 |
| | | | | | |
| General Fund Expenditures by Object | | | | | |
| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
| 6100 Payroll Costs | \$ 824,585 | \$ 812,435 | \$ 880,883 | \$ 859,727 | \$ 1,266,865 |
| 6200 Professional and Contracted Services | 32,232 | 28,972 | 29,808 | 10,806 | |
| 6300 Supplies and Materials | 17,097 | 13,948 | 14,642 | 22,663 | 22,231 |
| 6400 Other Operating Costs | 5,575 | 7,405 | 5,459 | 7,690 | 10,390 |
| Total | \$ 879,490 | \$ 862,760 | \$ 930,792 | \$ 900,885 | \$ 1,299,485 |
| | | | | | |
| General Fund Expenditures by Student | \$ 19,544 | \$ 25,375 | \$ 25,157 | \$ 11,122 | \$ 16,043 |
| | | | | | |
| | STAAR | | | | |
| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
| Denton Creek | ---- | ---- | ---- | ---- | ---- |
| Uuses the Alternative Education Accountability rating system. They have obtained the highest accountability rating permitted of "Acceptable" | ---- | ---- | ---- | ---- | ---- |
| Alternative Education Program | ---- | ---- | ---- | ---- | ---- |
| Sudents are included with the home campuses under the State of Texas AEIS rating system. | ---- | ---- | ---- | ---- | ---- |

Medlin Middle School
601 Parkview Drive
Trophy Club, Texas 76262
(817) 215-0502
Principal: Paige Cantrell

Mission Statement

Medlin Middle School will do its best to develop students who take responsibility for their education and their actions by promoting PRIDE, LEADERSHIP, and INTEGRITY in a climate of high expectations and support.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | 6 - 8 | 6 - 8 | 6 - 8 | 6 - 8 | 6 - 8 |
| Total Students | 1,145 | 1,117 | 1,121 | 1,152 | 1,088 |
| Attendance Rate | 96.9% | 97.0% | 97.0% | 97.5% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 68.86 | 73.63 | 70.38 | 73.92 | 74.84 |
| Professional Support | 7.93 | 7.68 | 8.51 | 9.36 | 7.66 |
| Administrative | 3.21 | 3.16 | 4.00 | 4.00 | 4.00 |
| Educational Assistant/Paraprofessional | 6.21 | 5.22 | 6.80 | 5.82 | 13.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 86.21 | 89.69 | 89.69 | 93.10 | 99.50 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 5,544,996 | \$ 5,941,866 | \$ 5,999,359 | \$ 5,712,262 | \$ 5,217,043 |
| 6200 Professional and Contracted Services | 370,585 | 394,102 | 382,566 | 15,363 | 1,096 |
| 6300 Supplies and Materials | 173,495 | 142,280 | 131,686 | 76,504 | 86,720 |
| 6400 Other Operating Costs | 59,747 | 47,355 | 63,487 | 22,150 | 26,685 |
| Total | \$ 6,148,823 | \$ 6,525,603 | \$ 6,577,098 | \$ 5,826,280 | \$ 5,331,544 |
| General Fund Expenditures by Student | \$ 5,370 | \$ 5,842 | \$ 5,867 | \$ 5,058 | \$ 4,900 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 93% | 90% | 92% | no testing | ----- |
| Writing | 91% | 88% | ----- | ----- | ----- |
| Social Studies | 83% | 90% | 88% | no testing | ----- |
| Mathematics | 93% | 93% | 95% | no testing | ----- |
| Science | 94% | 95% | 99% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | A | ----- | ----- |

Gene Pike Middle School
2200 Texan Drive
Justin, Texas 76247
(817) 215-0401
Principal: Chris Jones

Mission Statement

Gene Pike Middle School, in partnership with families and community, will work to develop in students a passion for learning by fostering responsibility and encouraging pride in student work.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | 6 - 8 | 6 - 8 | 6 - 8 | 6 - 8 | 6 - 8 |
| Total Students | 830 | 933 | 976 | 1,039 | 1,065 |
| Attendance Rate | 96.3% | 95.6% | 96.0% | 97.3% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 56.89 | 57.29 | 64.16 | 68.11 | 65.72 |
| Professional Support | 7.59 | 10.12 | 10.48 | 8.02 | 7.77 |
| Administrative | 3.11 | 3.11 | 3.00 | 4.00 | 4.00 |
| Educational Assistant/Paraprofessional | 6.22 | 8.22 | 8.11 | 8.36 | 15.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 73.81 | 78.74 | 85.75 | 88.49 | 92.49 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 4,567,899 | \$ 4,886,791 | \$ 5,488,686 | \$ 4,896,270 | \$ 5,010,377 |
| 6200 Professional and Contracted Services | 472,764 | 500,275 | 487,150 | 11,961 | 525 |
| 6300 Supplies and Materials | 132,622 | 173,538 | 150,858 | 70,923 | 100,024 |
| 6400 Other Operating Costs | 46,101 | 39,036 | 63,963 | 24,055 | 19,690 |
| Total | \$ 5,219,386 | \$ 5,599,640 | \$ 6,190,657 | \$ 5,003,209 | \$ 5,130,616 |
| General Fund Expenditures by Student | \$ 6,288 | \$ 6,002 | \$ 6,343 | \$ 4,815 | \$ 4,817 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 81% | 78% | 82% | no testing | ----- |
| Writing | 80% | 80% | 79% | ----- | ----- |
| Social Studies | 72% | 83% | 78% | no testing | ----- |
| Mathematics | 83% | 83% | 90% | no testing | ----- |
| Science | 92% | 87% | 90% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | B | ----- | ----- |

Chisholm Trail Middle School
583 FM 3433
Rhome, Texas 76078
(817) 215-0601
Principal: Anthony Fontana

Mission Statement

At Chisholm Trail Middle School, we strive to... Create a safe environment that fosters accountability and nurtures respectful attitudes and a spirit of distinction among students, staff, and community. Maintain a challenging curriculum to stimulate academic, social, and personal growth while addressing the varied needs of a successful community of learners.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | 6 - 8 | 6 - 8 | 6 - 8 | 6 - 8 | 6 - 8 |
| Total Students | 1,016 | 1,067 | 473 | 463 | 533 |
| Attendance Rate | 96.3% | 96.1% | 96.3% | 97.0% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 71.11 | 69.21 | 44.10 | 45.23 | 44.59 |
| Professional Support | 9.35 | 11.10 | 6.80 | 6.49 | 6.11 |
| Administrative | 4.11 | 4.10 | 3.00 | 3.00 | 3.00 |
| Educational Assistant/Paraprofessional | 8.22 | 8.30 | 7.60 | 7.74 | 12.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 92.79 | 92.71 | 61.50 | 62.46 | 65.70 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 5,664,438 | \$ 5,735,784 | \$ 3,946,447 | \$ 3,376,258 | \$ 3,054,298 |
| 6200 Professional and Contracted Services | 458,092 | 354,680 | 447,664 | 23,272 | 10,806 |
| 6300 Supplies and Materials | 117,648 | 129,287 | 115,284 | 29,351 | 47,514 |
| 6400 Other Operating Costs | 103,336 | 52,185 | 64,826 | 17,050 | 18,833 |
| Total | \$ 6,343,513 | \$ 6,271,935 | \$ 4,574,222 | \$ 3,445,931 | \$ 3,131,451 |
| General Fund Expenditures by Student | \$ 6,244 | \$ 5,878 | \$ 9,671 | \$ 7,443 | \$ 5,875 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 83% | 83% | 77% | no testing | ----- |
| Writing | 84% | 83% | 74% | ----- | ----- |
| Social Studies | 77% | 77% | 72% | no testing | ----- |
| Mathematics | 86% | 87% | 86% | no testing | ----- |
| Science | 87% | 86% | 79% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | B | ----- | ----- |

John M. Tidwell Middle School
3937 Haslet-Roanoke Road
Roanoke, TX 76262
(817) 698-5901
Principal: Justin Vercher

Mission Statement

Tidwell Middle School will challenge all students to achieve excellence
in a wide range of academic, athletic, and fine arts activities.

With a focus on clear and high expectations, a relevant curriculum, and appropriate safety nets,
our students will leave us ready and prepared
for any course of study they choose at the high school level.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | 6 - 8 | 6 - 8 | 6 - 8 | 6 - 8 | 6 - 8 |
| Total Students | 1,167 | 1,212 | 954 | 1,052 | 1,039 |
| Attendance Rate | 97.3% | 96.7% | 96.7% | 97.9% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 73.78 | 73.16 | 63.47 | 65.84 | 63.59 |
| Professional Support | 8.93 | 9.70 | 7.69 | 7.67 | 7.68 |
| Administrative | 4.11 | 4.11 | 4.00 | 3.00 | 4.00 |
| Educational Assistant/Paraprofessional | 7.22 | 7.98 | 8.59 | 8.80 | 16.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 94.04 | 94.95 | 83.75 | 85.31 | 91.27 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 5,722,273 | \$ 5,845,412 | \$ 5,335,020 | \$ 4,615,634 | \$ 4,576,407 |
| 6200 Professional and Contracted Services | 412,635 | 423,764 | 414,177 | 9,776 | 1,165 |
| 6300 Supplies and Materials | 123,752 | 106,668 | 113,449 | 66,566 | 89,079 |
| 6400 Other Operating Costs | 64,047 | 42,012 | 79,625 | 27,385 | 21,904 |
| Total | \$ 6,322,707 | \$ 6,417,855 | \$ 5,942,272 | \$ 4,719,360 | \$ 4,688,555 |
| General Fund Expenditures by Student | \$ 5,418 | \$ 5,295 | \$ 6,229 | \$ 4,486 | \$ 4,513 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 86.0% | 88.0% | 90.0% | no testing | ----- |
| Writing | 82.0% | 84.0% | 83.0% | ----- | ----- |
| Social Studies | 74.0% | 77.0% | 85.0% | no testing | ----- |
| Mathematics | 87.0% | 91.0% | 94.0% | no testing | ----- |
| Science | 91.0% | 90.0% | 97.0% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | A | ----- | ----- |

Truett Wilson Middle School
14250 Sendera Ranch Blvd.
Haslet, TX 76052
(817) 698-7901
Principal: Natalie Childress

Mission Statement

We are committed to preparing our students for high school through a rigorous, aligned curriculum. Students are actively engaged and accountable for their own learning and personal growth in a safe environment.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | 6 - 8 | 6 - 8 | 6 - 8 | 6 - 8 | 6 - 8 |
| Total Students | 972 | 1,050 | 929 | 973 | 958 |
| Attendance Rate | 96.7% | 96.5% | 96.8% | 97.8% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 61.09 | 62.98 | 64.50 | 62.06 | 62.60 |
| Professional Support | 7.98 | 9.90 | 8.40 | 7.87 | 8.50 |
| Administrative | 3.11 | 4.11 | 4.00 | 3.00 | 4.00 |
| Educational Assistant/Paraprofessional | 9.22 | 11.79 | 11.50 | 9.86 | 18.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 81.40 | 88.78 | 88.40 | 82.79 | 93.10 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 4,917,062 | \$ 5,323,352 | \$ 5,498,631 | \$ 4,547,404 | \$ 4,307,643 |
| 6200 Professional and Contracted Services | 466,820 | 486,390 | 461,782 | 10,785 | - |
| 6300 Supplies and Materials | 132,269 | 132,395 | 131,516 | 64,714 | 81,248 |
| 6400 Other Operating Costs | 104,185 | 39,800 | 56,349 | 20,655 | 23,775 |
| Total | \$ 5,620,337 | \$ 5,981,935 | \$ 6,148,277 | \$ 4,643,558 | \$ 4,412,666 |
| General Fund Expenditures by Student | \$ 5,782 | \$ 5,697 | \$ 6,618 | \$ 4,772 | \$ 4,606 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | ----- | 86.0% | 86.0% | no testing | ----- |
| Writing | ----- | 83.0% | 85.0% | ----- | ----- |
| Social Studies | ----- | 81.0% | 85.0% | no testing | ----- |
| Mathematics | ----- | 90.0% | 93.0% | no testing | ----- |
| Science | ----- | 91.0% | 95.0% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | A | ----- | ----- |

Leo Adams Middle School
1069 Eagle Blvd.
Haslet, TX 76052
817-541-8000
Principal: Matrice Raven, Ed.D.

Mission Statement

We are committed to creating a learning environment for all students that is characterized by high expectations, flexible support, and the development of students as contributing members of our community. We serve as the bridge for students, nurturing their growth from elementary into young adulthood, and it is our mission to provide a safe environment where they can become their best selves.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | 6 - 8 | 6 - 8 | 6 - 8 | 6 - 8 | 6 - 8 |
| Total Students | 0 | 0 | 1,177 | 1,307 | 1,459 |
| Attendance Rate | 0.0% | 0.0% | 96.8% | 97.7% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | - | - | 71.56 | 81.51 | 72.00 |
| Professional Support | - | - | 6.52 | 8.20 | 6.44 |
| Administrative | - | 1.00 | 4.00 | 4.00 | 4.00 |
| Educational Assistant/Paraprofessional | - | - | 7.64 | 8.98 | 14.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | - | 1.00 | 89.72 | 102.69 | 96.44 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ - | \$ 19 | \$ 5,692,624 | \$ 6,026,814 | \$ 6,016,449 |
| 6200 Professional and Contracted Services | - | - | 380,292 | 14,867 | 460 |
| 6300 Supplies and Materials | - | 2,079 | 101,216 | 75,838 | 120,158 |
| 6400 Other Operating Costs | - | 12,652 | 59,935 | 39,575 | 39,150 |
| Total | \$ - | \$ 14,750 | \$ 6,234,067 | \$ 6,157,095 | \$ 6,176,217 |
| General Fund Expenditures by Student | \$ - | \$ - | \$ 5,297 | \$ 4,711 | \$ 4,233 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | ----- | ----- | 85.0% | no testing | ----- |
| Writing | ----- | ----- | 85.0% | ----- | ----- |
| Social Studies | ----- | ----- | 80.0% | no testing | ----- |
| Mathematics | ----- | ----- | 87.0% | no testing | ----- |
| Science | ----- | ----- | 92.0% | no testing | ----- |
| Accountability Rating | ----- | ----- | B | ----- | ----- |

Haslet Elementary School
1188 Wisdom Way
Haslet, Texas 76052
(817) 215-0862
Principal: Melissa Webber

Mission Statement

At Haslet Elementary, our mission is to provide all students with a positive environment and engaging experiences that will develop students' curiosity and character for a lifetime of learning and service.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | K - 5 | K - 5 | K - 5 | K - 5 | K - 5 |
| Total Students | 598 | 704 | 469 | 489 | 495 |
| Attendance Rate | 96.8% | 96.3% | 96.8% | 97.2% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 38.62 | 42.63 | 33.63 | 33.26 | 34.60 |
| Professional Support | 6.67 | 7.29 | 6.84 | 6.93 | 6.41 |
| Administrative | 1.50 | 2.00 | 2.00 | 2.00 | 2.00 |
| Educational Assistant/Paraprofessional | 4.00 | 5.99 | 6.96 | 7.82 | 10.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 50.79 | 57.91 | 49.43 | 50.01 | 53.01 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 2,969,557 | \$ 3,358,890 | \$ 2,977,901 | \$ 2,622,849 | \$ 2,591,565 |
| 6200 Professional and Contracted Services | 202,477 | 219,517 | 220,481 | 7,204 | - |
| 6300 Supplies and Materials | 43,225 | 50,287 | 37,260 | 32,716 | 38,772 |
| 6400 Other Operating Costs | 7,315 | 6,900 | 7,969 | 7,900 | 12,450 |
| Total | \$ 3,222,575 | \$ 3,635,594 | \$ 3,243,611 | \$ 2,670,669 | \$ 2,642,787 |
| General Fund Expenditures by Student | \$ 5,389 | \$ 5,164 | \$ 6,916 | \$ 5,461 | \$ 5,339 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 89% | 91% | 90% | no testing | ----- |
| Writing | 79% | 78% | 77% | ----- | ----- |
| Social Studies | ----- | ----- | ----- | no testing | ----- |
| Mathematics | 93% | 90% | 90% | no testing | ----- |
| Science | 88% | 89% | 78% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | A | ----- | ----- |

Justin Elementary School
425 Boss Range Road
Justin, Texas 76247
(817) 215-0803
Principal: Lisa Ransleben, Ed.D.

Mission Statement

Justin Elementary, in partnership with parents and community, will prepare students to voice their strengths, set and achieve goals, apply future-ready skills, and meet or exceed grade level expectations.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 5 | EE - 5 | EE - 5 | EE - 5 | EE - 5 |
| Total Students | 556 | 567 | 631 | 434 | 630 |
| Attendance Rate | 96.3% | 96.0% | 96.2% | 96.8% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 36.69 | 39.38 | 40.59 | 36.96 | 41.49 |
| Professional Support | 6.05 | 6.01 | 6.92 | 7.04 | 5.95 |
| Administrative | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Educational Assistant/Paraprofessional | 4.00 | 3.98 | 4.93 | 6.00 | 10.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 48.74 | 51.37 | 54.44 | 52.00 | 59.44 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 2,848,691 | \$ 3,109,321 | \$ 3,355,854 | \$ 2,563,336 | \$ 2,977,604 |
| 6200 Professional and Contracted Services | 169,272 | 178,835 | 160,530 | 7,204 | 245 |
| 6300 Supplies and Materials | 59,916 | 56,539 | 58,054 | 30,518 | 52,659 |
| 6400 Other Operating Costs | 8,145 | 7,150 | 8,574 | 8,272 | 13,000 |
| Total | \$ 3,086,025 | \$ 3,351,844 | \$ 3,583,012 | \$ 2,609,330 | \$ 3,043,508 |
| General Fund Expenditures by Student | \$ 5,550 | \$ 5,912 | \$ 5,678 | \$ 6,012 | \$ 4,831 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 76% | 84% | 85% | no testing | ----- |
| Writing | 48% | 62% | 83% | ----- | ----- |
| Social Studies | ----- | ----- | ----- | no testing | ----- |
| Mathematics | 72% | 86% | 84% | no testing | ----- |
| Science | 72% | 84% | 79% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | B | ----- | ----- |

Lakeview Elementary School
100 Village Trail
Trophy Club, Texas 76262
(817) 215-0750
Principal: Erika Oster

Mission Statement

Lakeview Elementary will help students and parents set goals based on clear expectations, teach the curriculum, assess and monitor students' progress, help students provide feedback and appropriate safety nets in preparation for a rigorous middle school curriculum.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | K - 5 | K - 5 | K - 5 | K - 5 | K - 5 |
| Total Students | 575 | 619 | 588 | 611 | 600 |
| Attendance Rate | 97.4% | 96.8% | 97.1% | 97.5% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 35.70 | 38.58 | 39.19 | 42.37 | 41.59 |
| Professional Support | 6.86 | 6.77 | 6.38 | 7.01 | 6.07 |
| Administrative | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Educational Assistant/Paraprofessional | 6.59 | 7.95 | 7.94 | 8.00 | 12.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 51.15 | 55.30 | 55.51 | 59.38 | 61.66 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 2,929,840 | \$ 3,151,455 | \$ 3,410,662 | \$ 3,031,763 | \$ 2,834,830 |
| 6200 Professional and Contracted Services | 219,967 | 243,194 | 228,974 | 7,204 | - |
| 6300 Supplies and Materials | 37,055 | 33,973 | 38,082 | 28,746 | 35,244 |
| 6400 Other Operating Costs | 19,436 | 15,356 | 18,873 | 19,730 | 20,545 |
| Total | \$ 3,206,298 | \$ 3,443,979 | \$ 3,696,592 | \$ 3,087,442 | \$ 2,890,619 |
| General Fund Expenditures by Student | \$ 5,576 | \$ 5,564 | \$ 6,287 | \$ 5,053 | \$ 4,818 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 94% | 96% | 94% | no testing | ----- |
| Writing | 82% | 88% | 90% | ----- | ----- |
| Social Studies | ----- | ----- | ----- | no testing | ----- |
| Mathematics | 95% | 96% | 93% | no testing | ----- |
| Science | 92% | 86% | 97% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | A | ----- | ----- |

Roanoke Elementary School
1401 Lancelot
Roanoke, Texas 76262
(817) 215-0684
Principal: Kristi King

Mission Statement

As a community of learners, we are committed
to inspire and challenge all children to reach their potential
through engaging learning opportunities, a nurturing environment
and shared relationships with families and community.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 5 | EE - 5 | EE - 5 | EE - 5 | EE - 5 |
| Total Students | 715 | 748 | 771 | 659 | 645 |
| Attendance Rate | 97.2% | 97.0% | 96.7% | 98.2% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 46.82 | 50.22 | 51.33 | 42.37 | 52.98 |
| Professional Support | 6.86 | 6.87 | 7.69 | 6.30 | 6.59 |
| Administrative | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Educational Assistant/Paraprofessional | 7.00 | 7.00 | 5.94 | 7.74 | 12.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 62.68 | 66.09 | 66.96 | 58.41 | 73.57 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 3,673,453 | \$ 3,797,972 | \$ 4,113,989 | \$ 3,408,149 | \$ 3,045,264 |
| 6200 Professional and Contracted Services | 281,576 | 297,352 | 263,684 | 7,204 | 185 |
| 6300 Supplies and Materials | 71,869 | 65,194 | 61,018 | 42,986 | 46,553 |
| 6400 Other Operating Costs | 13,180 | 15,413 | 23,478 | 14,300 | 23,025 |
| Total | \$ 4,040,078 | \$ 4,175,931 | \$ 4,462,170 | \$ 3,472,639 | \$ 3,115,027 |
| General Fund Expenditures by Student | \$ 5,650 | \$ 5,583 | \$ 5,788 | \$ 5,270 | \$ 4,829 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 85% | 88% | 89% | no testing | ----- |
| Writing | 60% | 77% | 79% | ----- | ----- |
| Social Studies | ----- | ----- | ----- | no testing | ----- |
| Mathematics | 85% | 87% | 91% | no testing | ----- |
| Science | 81% | 88% | 86% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | A | ----- | ----- |

Seven Hills Elementary School
654 FM 3433
Newark, Texas 76071
(817) 215-0710
Principal: Kim Blackburn

Mission Statement

Seven Hills Elementary will teach the intended curriculum, assess and monitor students progress, help students and parents set goals based on clear expectations, and provide appropriate safety nets in preparation for a rigorous middle school curriculum.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 5 | EE - 5 | EE - 5 | EE - 5 | EE - 5 |
| Total Students | 571 | 568 | 560 | 566 | 522 |
| Attendance Rate | 95.5% | 94.7% | 95.6% | 96.5% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 38.51 | 37.47 | 38.70 | 39.20 | 40.51 |
| Professional Support | 8.92 | 8.11 | 7.21 | 8.05 | 7.95 |
| Administrative | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Educational Assistant/Paraprofessional | 7.86 | 7.82 | 6.75 | 7.86 | 11.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 57.29 | 55.40 | 54.66 | 57.11 | 61.46 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 2,953,695 | \$ 2,940,463 | \$ 3,253,156 | \$ 2,739,781 | \$ 2,532,628 |
| 6200 Professional and Contracted Services | 201,085 | 226,122 | 217,635 | 27,904 | 16,680 |
| 6300 Supplies and Materials | 53,892 | 52,183 | 43,612 | 42,113 | 57,883 |
| 6400 Other Operating Costs | 10,562 | 7,757 | 11,449 | 6,850 | 9,800 |
| Total | \$ 3,219,233 | \$ 3,226,525 | \$ 3,525,852 | \$ 2,816,648 | \$ 2,616,991 |
| General Fund Expenditures by Student | \$ 5,638 | \$ 5,681 | \$ 6,296 | \$ 4,976 | \$ 5,013 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 70% | 74% | 67% | no testing | ----- |
| Writing | 59% | 59% | 57% | ----- | ----- |
| Social Studies | ----- | ----- | % | no testing | ----- |
| Mathematics | 69% | 75% | 73% | no testing | ----- |
| Science | 67% | 68% | 55% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | C | ----- | ----- |

Samuel Beck Elementary School
401 Parkview Drive
Trophy Club, Texas 76262
(817) 215-0451
Principal: Amanda Bunch

Mission Statement

In partnership with the community, Beck Elementary is committed to success for all learners, ensuring a safe environment that implements rigorous, relevant curricula and focused instruction.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5 | PK - 5 | PK - 5 | PK - 5 | PK - 5 |
| Total Students | 830 | 833 | 819 | 792 | 802 |
| Attendance Rate | 96.7% | 96.5% | 96.8% | 97.4% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 52.50 | 53.49 | 51.21 | 51.05 | 52.48 |
| Professional Support | 6.13 | 6.00 | 5.87 | 6.37 | 6.00 |
| Administrative | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Educational Assistant/Paraprofessional | 4.00 | 4.88 | 5.00 | 4.99 | 10.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 64.63 | 66.37 | 64.08 | 64.41 | 70.48 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 3,848,003 | \$ 4,007,014 | \$ 4,075,799 | \$ 3,644,192 | \$ 3,527,376 |
| 6200 Professional and Contracted Services | 201,465 | 209,861 | 218,469 | 9,954 | 727 |
| 6300 Supplies and Materials | 57,711 | 62,836 | 55,139 | 37,427 | 48,570 |
| 6400 Other Operating Costs | 26,611 | 21,400 | 24,890 | 21,795 | 27,684 |
| Total | \$ 4,133,790 | \$ 4,301,111 | \$ 4,374,297 | \$ 3,713,368 | \$ 3,604,357 |
| General Fund Expenditures by Student | \$ 4,980 | \$ 5,163 | \$ 5,341 | \$ 4,689 | \$ 4,494 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 93% | 94% | 94% | no testing | ----- |
| Writing | 88% | 82% | 79% | ----- | ----- |
| Social Studies | ----- | ----- | ----- | no testing | ----- |
| Mathematics | 96% | 96% | 97% | no testing | ----- |
| Science | 91% | 93% | 95% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | A | ----- | ----- |

W. R. Hatfield Elementary School
2051 Texan Drive
Justin, Texas 76247
(817) 215-0365
Principal: Jim Mahler

Mission Statement

W.R. Hatfield provides a safe and nurturing community where diversity is celebrated, mutual respect among adults and children is practiced, and where parents and caregivers are seen as valued partners in helping all children achieve academic excellence.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5 | PK - 5 | PK - 5 | PK - 5 | PK - 5 |
| Total Students | 476 | 503 | 381 | 388 | 447 |
| Attendance Rate | 96.1% | 95.7% | 96.1% | 97.2% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 35.18 | 35.82 | 30.30 | 29.11 | 30.49 |
| Professional Support | 6.19 | 7.42 | 7.84 | 6.98 | 6.98 |
| Administrative | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Educational Assistant/Paraprofessional | 5.97 | 7.92 | 8.97 | 8.92 | 13.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 49.34 | 53.16 | 49.11 | 47.01 | 52.47 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 2,730,857 | \$ 2,861,210 | \$ 2,869,656 | \$ 2,159,108 | \$ 2,577,483 |
| 6200 Professional and Contracted Services | 181,868 | 180,827 | 175,090 | 7,204 | - |
| 6300 Supplies and Materials | 45,541 | 47,547 | 36,907 | 32,316 | 32,438 |
| 6400 Other Operating Costs | 10,472 | 6,876 | 11,052 | 3,323 | 14,400 |
| Total | \$ 2,968,738 | \$ 3,096,460 | \$ 3,092,705 | \$ 2,201,951 | \$ 2,624,321 |
| General Fund Expenditures by Student | \$ 6,237 | \$ 6,156 | \$ 8,117 | \$ 5,675 | \$ 5,871 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 78% | 83% | 79% | no testing | ----- |
| Writing | 59% | 58% | 74% | ----- | ----- |
| Social Studies | ----- | ----- | ----- | no testing | ----- |
| Mathematics | 85% | 82% | 85% | no testing | ----- |
| Science | 88% | 95% | 89% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | B | ----- | ----- |

Prairie View Elementary School
609 FM 3433
Rhome, Texas 76078
(817) 215-0552
Principal: Yolanda Wallace

Mission Statement

The mission of Prairie View Elementary is to create relationships with ALL students, their families and our community. We will develop passionate, literate leaders who are driven to better the world.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5 | PK - 5 | PK - 5 | PK - 5 | PK - 5 |
| Total Students | 421 | 445 | 447 | 562 | 486 |
| Attendance Rate | 95.7% | 96.0% | 96.0% | 97.0% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 33.58 | 36.74 | 37.96 | 38.76 | 38.50 |
| Professional Support | 6.54 | 7.39 | 7.46 | 7.36 | 5.69 |
| Administrative | 2.00 | 2.00 | 2.00 | 1.23 | 2.00 |
| Educational Assistant/Paraprofessional | 8.83 | 7.95 | 6.90 | 8.74 | 12.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 50.95 | 54.08 | 54.32 | 56.09 | 58.19 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 2,745,130 | \$ 2,919,810 | \$ 3,131,928 | \$ 2,606,925 | \$ 2,576,710 |
| 6200 Professional and Contracted Services | 228,303 | 237,167 | 231,157 | 28,554 | 17,397 |
| 6300 Supplies and Materials | 41,769 | 45,402 | 56,485 | 33,780 | 42,916 |
| 6400 Other Operating Costs | 10,816 | 9,768 | 13,319 | 12,908 | 13,900 |
| Total | \$ 3,026,018 | \$ 3,212,147 | \$ 3,432,889 | \$ 2,682,167 | \$ 2,650,923 |
| General Fund Expenditures by Student | \$ 7,188 | \$ 7,218 | \$ 7,680 | \$ 4,773 | \$ 5,455 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 73% | 75% | 79% | no testing | ----- |
| Writing | 61% | 58% | 57% | ----- | ----- |
| Social Studies | ----- | ----- | ----- | no testing | ----- |
| Mathematics | 77% | 77% | 84% | no testing | ----- |
| Science | 77% | 89% | 67% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | C | ----- | ----- |

Sonny and Allegra Nance Elementary School
701 Tierra Vista Way
Fort Worth, Texas 76131
(817) 698-1964
Principal: Penny Bowles

Mission Statement

In preparation for the future global workplace, college, and personal success,
Nance Elementary will develop self-directed, independent learners who meet all
grade level standards.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5 | PK - 5 | PK - 5 | PK - 5 | PK - 5 |
| Total Students | 507 | 567 | 608 | 645 | 604 |
| Attendance Rate | 96.7% | 96.6% | 96.8% | 97.4% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 34.43 | 36.35 | 39.32 | 39.38 | 39.48 |
| Professional Support | 6.20 | 5.16 | 5.81 | 7.08 | 5.72 |
| Administrative | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Educational Assistant/Paraprofessional | 6.00 | 5.00 | 6.00 | 5.76 | 9.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 48.63 | 48.51 | 53.13 | 54.22 | 56.20 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 2,755,693 | \$ 2,913,668 | \$ 3,194,258 | \$ 2,891,349 | \$ 2,719,934 |
| 6200 Professional and Contracted Services | 234,063 | 240,353 | 239,393 | 7,204 | 400 |
| 6300 Supplies and Materials | 44,550 | 40,761 | 51,802 | 40,365 | 52,630 |
| 6400 Other Operating Costs | 14,833 | 17,690 | 16,267 | 14,660 | 13,200 |
| Total | \$ 3,049,138 | \$ 3,212,472 | \$ 3,501,720 | \$ 2,953,577 | \$ 2,786,164 |
| General Fund Expenditures by Student | \$ 6,014 | \$ 5,666 | \$ 5,759 | \$ 4,579 | \$ 4,613 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 82% | 76% | 79% | no testing | ----- |
| Writing | 70% | 60% | 69% | ----- | ----- |
| Social Studies | ----- | ----- | ----- | no testing | ----- |
| Mathematics | 83% | 81% | 81% | no testing | ----- |
| Science | 80% | 76% | 71% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | C | ----- | ----- |

J. Lyndal Hughes Elementary School
13824 Lost Spurs Road
Roanoke, Texas 76262
(817) 698-1904
Principal: Jessica McDonald

Mission Statement

J. Lyndal Hughes Elementary School community is dedicated to providing a nurturing and engaging learning environment to meet diverse needs of every child. Hughes Elementary is committed to developing excellence in all areas: socially, emotionally & academically.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5 | PK - 5 | PK - 5 | PK - 5 | PK - 5 |
| Total Students | 605 | 628 | 685 | 720 | 704 |
| Attendance Rate | 96.6% | 95.9% | 96.0% | 97.1% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 38.93 | 39.78 | 44.31 | 44.70 | 47.10 |
| Professional Support | 8.58 | 7.25 | 7.35 | 7.51 | 6.43 |
| Administrative | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Educational Assistant/Paraprofessional | 7.97 | 8.00 | 10.78 | 12.49 | 16.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 57.48 | 57.03 | 64.44 | 66.70 | 71.53 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 3,162,825 | \$ 3,216,313 | \$ 3,779,840 | \$ 3,281,414 | \$ 3,092,952 |
| 6200 Professional and Contracted Services | 207,470 | 233,784 | 249,608 | 7,204 | 800 |
| 6300 Supplies and Materials | 63,538 | 56,877 | 61,842 | 58,834 | 57,847 |
| 6400 Other Operating Costs | 12,844 | 6,516 | 7,800 | 4,077 | 14,750 |
| Total | \$ 3,446,677 | \$ 3,513,492 | \$ 4,099,090 | \$ 3,351,529 | \$ 3,166,349 |
| General Fund Expenditures by Student | \$ 5,697 | \$ 5,595 | \$ 5,984 | \$ 4,655 | \$ 4,498 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 82% | 85% | 87% | no testing | ----- |
| Writing | 52% | 74% | 76% | ----- | ----- |
| Social Studies | ----- | ----- | ----- | no testing | ----- |
| Mathematics | 78% | 81% | 90% | no testing | ----- |
| Science | 65% | 75% | 79% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | B | ----- | ----- |

Kay Granger Elementary School
12771 Saratoga Springs Circle
Keller, Texas 76248
(817) 698-1101
Principal: Michelle McAdams

Mission Statement

At Granger Elementary, kids come first. Our campus is dedicated to fostering a rigorous and challenging learning environment where students are encouraged to take personal responsibility and pride in their school, community and the world around them.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5 | PK - 5 | PK - 5 | PK - 5 | PK - 5 |
| Total Students | 924 | 923 | 784 | 788 | 782 |
| Attendance Rate | 96.7% | 96.4% | 96.8% | 97.5% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 56.60 | 56.14 | 49.91 | 51.17 | 50.20 |
| Professional Support | 6.83 | 7.46 | 7.01 | 7.33 | 6.13 |
| Administrative | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Educational Assistant/Paraprofessional | 5.00 | 4.95 | 4.00 | 3.00 | 10.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 70.43 | 70.55 | 62.92 | 63.50 | 68.33 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 4,239,712 | \$ 4,254,414 | \$ 3,997,155 | \$ 3,721,622 | \$ 3,601,992 |
| 6200 Professional and Contracted Services | 268,964 | 269,129 | 275,729 | 7,204 | 115 |
| 6300 Supplies and Materials | 79,226 | 77,655 | 60,106 | 51,379 | 60,237 |
| 6400 Other Operating Costs | 18,580 | 10,790 | 15,627 | 11,182 | 19,425 |
| Total | \$ 4,606,483 | \$ 4,611,989 | \$ 4,348,617 | \$ 3,791,387 | \$ 3,681,769 |
| General Fund Expenditures by Student | \$ 4,985 | \$ 4,997 | \$ 5,547 | \$ 4,811 | \$ 4,708 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 91% | 94% | 94% | no testing | ----- |
| Writing | 80% | 87% | 83% | ----- | ----- |
| Social Studies | ----- | ----- | ----- | no testing | ----- |
| Mathematics | 92% | 95% | 93% | no testing | ----- |
| Science | 90% | 88% | 93% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | A | ----- | ----- |

Sendera Ranch Elementary
1216 Diamond Back Lane
Haslet, Texas 76052
(817)698-3511
Principal: John Booles

Mission Statement

The Sendera Ranch Elementary learning community will motivate students and provide safety nets to ensure that students reflect and think critically, work with and through others, and perform on grade level or above.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5 | PK - 5 | PK - 5 | PK - 5 | PK - 5 |
| Total Students | 562 | 560 | 651 | 649 | 625 |
| Attendance Rate | 96.9% | 96.6% | 96.2% | 97.3% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 35.58 | 37.27 | 41.26 | 41.50 | 41.50 |
| Professional Support | 6.39 | 6.33 | 6.66 | 6.56 | 6.68 |
| Administrative | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Educational Assistant/Paraprofessional | 9.73 | 8.93 | 10.03 | 8.98 | 15.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 53.70 | 54.53 | 59.95 | 59.04 | 65.18 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 2,865,731 | \$ 3,051,021 | \$ 3,506,933 | \$ 2,993,450 | \$ 2,737,633 |
| 6200 Professional and Contracted Services | 228,351 | 238,729 | 232,113 | 7,324 | 230 |
| 6300 Supplies and Materials | 54,672 | 41,534 | 44,932 | 45,344 | 56,345 |
| 6400 Other Operating Costs | 6,820 | 5,351 | 10,652 | 8,359 | 13,460 |
| Total | \$ 3,155,575 | \$ 3,336,634 | \$ 3,794,629 | \$ 3,054,477 | \$ 2,807,668 |
| General Fund Expenditures by Student | \$ 5,615 | \$ 5,958 | \$ 5,829 | \$ 4,706 | \$ 4,492 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 81% | 86% | 83% | no testing | ----- |
| Writing | 65% | 58% | 65% | ----- | ----- |
| Social Studies | ----- | ----- | ----- | no testing | ----- |
| Mathematics | 84% | 85% | 76% | no testing | ----- |
| Science | 90% | 86% | 75% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | C | ----- | ----- |

O. A. Peterson Elementary
2000 Winter Hawk Drive
Fort Worth, Texas 76177
(817) 698-5001
Principal: Danielle Grimes

Mission Statement

The mission of Peterson Elementary is to provide collaborative learning
community that prepares students for the future.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5 | PK - 5 | PK - 5 | PK - 5 | PK - 5 |
| Total Students | 726 | 758 | 733 | 794 | 774 |
| Attendance Rate | 96.8% | 96.2% | 96.5% | 97.0% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 50.14 | 51.41 | 50.50 | 49.29 | 51.57 |
| Professional Support | 6.55 | 7.73 | 7.56 | 7.44 | 5.52 |
| Administrative | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Educational Assistant/Paraprofessional | 5.90 | 7.81 | 8.00 | 8.33 | 13.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 64.59 | 68.95 | 68.06 | 67.06 | 72.09 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 3,694,487 | \$ 3,865,936 | \$ 4,025,086 | \$ 3,755,008 | \$ 3,472,913 |
| 6200 Professional and Contracted Services | 218,590 | 226,651 | 242,199 | 10,704 | 475 |
| 6300 Supplies and Materials | 60,485 | 57,778 | 56,802 | 54,029 | 48,850 |
| 6400 Other Operating Costs | 19,938 | 10,185 | 11,606 | 10,400 | 32,002 |
| Total | \$ 3,993,500 | \$ 4,160,550 | \$ 4,335,693 | \$ 3,830,140 | \$ 3,554,240 |
| General Fund Expenditures by Student | \$ 5,501 | \$ 5,489 | \$ 5,915 | \$ 4,824 | \$ 4,592 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 81% | 89% | 86% | no testing | ----- |
| Writing | 68% | 75% | 74% | ----- | ----- |
| Social Studies | ----- | ----- | ----- | no testing | ----- |
| Mathematics | 83% | 85% | 84% | no testing | ----- |
| Science | 80% | 86% | 83% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | B | ----- | ----- |

Clara Love Elementary
16301 Elementary Drive
Justin, Texas 76247
(817) 698-6601
Principal: Lisa Crosslin

Mission Statement

Clara Love Elementary is a high-performing safe school community that encourages student effort and focuses on social/emotional needs and academic growth for each child. Our students will be preparing for success in the 21st century workplace.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5 | PK - 5 | PK - 5 | PK - 5 | PK - 5 |
| Total Students | 655 | 612 | 741 | 722 | 679 |
| Attendance Rate | 96.1% | 95.7% | 95.9% | 96.8% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 45.33 | 41.67 | 53.91 | 51.04 | 52.48 |
| Professional Support | 6.35 | 6.13 | 6.94 | 6.31 | 6.44 |
| Administrative | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Educational Assistant/Paraprofessional | 7.00 | 7.84 | 5.67 | 7.50 | 10.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 60.68 | 57.64 | 68.52 | 66.85 | 70.92 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 3,394,292 | \$ 3,136,637 | \$ 3,986,949 | \$ 3,464,028 | \$ 3,234,905 |
| 6200 Professional and Contracted Services | 248,689 | 264,089 | 269,374 | 12,204 | 750 |
| 6300 Supplies and Materials | 66,940 | 60,592 | 68,999 | 50,558 | 64,896 |
| 6400 Other Operating Costs | 7,420 | 5,627 | 8,509 | 8,146 | 16,680 |
| Total | \$ 3,717,342 | \$ 3,466,946 | \$ 4,333,831 | \$ 3,534,936 | \$ 3,317,231 |
| General Fund Expenditures by Student | \$ 5,675 | \$ 5,665 | \$ 5,849 | \$ 4,896 | \$ 4,885 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 81% | 77% | 77% | no testing | ----- |
| Writing | 45% | 79% | 74% | ----- | ----- |
| Social Studies | ----- | ----- | ----- | no testing | ----- |
| Mathematics | 80% | 81% | 79% | no testing | ----- |
| Science | 65% | 77% | 66% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | C | ----- | ----- |

J. C. Thompson Elementary
440 Wishbone Lane
Haslet, Texas 76052
(817) 698-3801
Principal: Leigh Anne Romer, Ed.D.

Mission Statement

J.C.Thompson Elementary, together with families and community, will
provide a positive learning environment where students are engaged
in a premier education, preparing them for success in an ever-changing world.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5 | PK - 5 | PK - 5 | PK - 5 | PK - 5 |
| Total Students | 580 | 686 | 612 | 684 | 757 |
| Attendance Rate | 96.3% | 96.1% | 96.0% | 96.7% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 39.78 | 40.85 | 41.03 | 44.60 | 44.50 |
| Professional Support | 6.78 | 6.06 | 6.34 | 7.69 | 5.30 |
| Administrative | 1.50 | 2.00 | 2.00 | 2.00 | 2.00 |
| Educational Assistant/Paraprofessional | 8.86 | 7.00 | 5.91 | 8.01 | 14.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 56.92 | 55.91 | 55.28 | 62.30 | 65.80 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 3,041,854 | \$ 3,100,843 | \$ 3,414,872 | \$ 3,240,867 | \$ 3,252,014 |
| 6200 Professional and Contracted Services | 224,160 | 233,223 | 224,609 | 7,204 | 400 |
| 6300 Supplies and Materials | 54,270 | 58,443 | 54,121 | 52,921 | 63,975 |
| 6400 Other Operating Costs | 13,551 | 11,007 | 7,600 | 6,910 | 13,865 |
| Total | \$ 3,333,835 | \$ 3,403,517 | \$ 3,701,202 | \$ 3,307,902 | \$ 3,330,254 |
| General Fund Expenditures by Student | \$ 5,748 | \$ 4,961 | \$ 6,048 | \$ 4,836 | \$ 4,399 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 78% | 77% | 83% | no testing | ----- |
| Writing | 60% | 66% | 73% | ----- | ----- |
| Social Studies | ----- | ----- | ----- | no testing | ----- |
| Mathematics | 77% | 77% | 82% | no testing | ----- |
| Science | 76% | 62% | 72% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | B | ----- | ----- |

Carl E. Schluter Elementary
1220 Mesa Crest Drive
Haslet, Texas 76052
(817) 698-3901
Principal: Kasey Rogers

Mission Statement

Schluter Elementary School is preparing today's learners
to be tomorrow's leaders by partnering with our families and community
to ensure all students achieve the highest degree of personal and academic success.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5 | PK - 5 | PK - 5 | PK - 5 | PK - 5 |
| Total Students | 666 | 715 | 778 | 865 | 948 |
| Attendance Rate | 96.8% | 96.5% | 96.4% | 97.4% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 46.17 | 46.26 | 49.82 | 54.56 | 50.50 |
| Professional Support | 6.91 | 6.07 | 6.19 | 7.17 | 6.13 |
| Administrative | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Educational Assistant/Paraprofessional | 7.97 | 8.98 | 9.73 | 9.93 | 13.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 63.05 | 63.31 | 67.74 | 73.66 | 71.63 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 3,547,537 | \$ 3,628,431 | \$ 4,163,995 | \$ 3,724,577 | 3,947,421 |
| 6200 Professional and Contracted Services | 238,245 | 226,931 | 236,798 | 9,463 | - |
| 6300 Supplies and Materials | 63,962 | 56,468 | 66,902 | 58,669 | 76,878 |
| 6400 Other Operating Costs | 8,402 | 10,928 | 9,188 | 10,331 | 16,500 |
| Total | \$ 3,858,146 | \$ 3,922,758 | \$ 4,476,882 | \$ 3,803,040 | \$ 4,040,799 |
| General Fund Expenditures by Student | \$ 5,793 | \$ 5,486 | \$ 5,754 | \$ 4,397 | \$ 4,262 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 86% | 90% | 85% | no testing | ----- |
| Writing | 64% | 75% | 76% | ----- | ----- |
| Social Studies | ----- | ----- | ----- | no testing | ----- |
| Mathematics | 85% | 90% | 82% | no testing | ----- |
| Science | 80% | 88% | 81% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | B | ----- | ----- |

Wayne A. Cox Elementary
1100 Litsey Road
Roanoke, TX 76262
(817) 698-7201
Principal: Chrisa Oakley

Mission Statement

Cox Elementary is committed to creating a culture of high achievement and performance for all learners, both students and staff, while fostering positive relationships within our school community.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5 | PK - 5 | PK - 5 | PK - 5 | PK - 5 |
| Total Students | 517 | 614 | 680 | 751 | 853 |
| Attendance Rate | 96.6% | 96.3% | 96.2% | 97.0% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 36.15 | 39.45 | 40.92 | 49.01 | 41.48 |
| Professional Support | 6.75 | 6.38 | 6.32 | 7.49 | 6.17 |
| Administrative | 1.50 | 2.00 | 2.00 | 2.00 | 2.00 |
| Educational Assistant/Paraprofessional | 8.86 | 8.86 | 9.58 | 10.00 | 16.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 53.26 | 56.69 | 58.82 | 68.50 | 65.65 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 2,878,676 | \$ 3,155,898 | \$ 3,534,638 | \$ 3,484,893 | \$ 3,662,859 |
| 6200 Professional and Contracted Services | 255,171 | 270,823 | 268,549 | 9,768 | 400 |
| 6300 Supplies and Materials | 31,599 | 45,121 | 44,464 | 48,682 | 54,523 |
| 6400 Other Operating Costs | 14,358 | 7,717 | 14,436 | 10,882 | 28,900 |
| Total | \$ 3,179,804 | \$ 3,479,559 | \$ 3,862,087 | \$ 3,554,225 | \$ 3,746,682 |
| General Fund Expenditures by Student | \$ 6,150 | \$ 5,667 | \$ 5,680 | \$ 4,733 | \$ 4,392 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2018-19</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 88% | 92% | 93% | no testing | ----- |
| Writing | 80% | 72% | 76% | ----- | ----- |
| Social Studies | ----- | ----- | ----- | no testing | ----- |
| Mathematics | 90% | 95% | 92% | no testing | ----- |
| Science | 78% | 94% | 87% | no testing | ----- |
| Accountability Rating | Met Standard | Met Standard | A | ----- | ----- |

Lizzie Curtis Elementary
9640 Belle Prairie Trail
Fort Worth, TX 76131
817-541-8961
Principal: Carrie Pierce

Mission Statement

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5 | PK - 5 | PK - 5 | PK - 5 | PK - 5 |
| Total Students | 0 | 0 | 503 | 622 | 731 |
| Attendance Rate | 0.0% | 0.0% | 96.1% | 97.2% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | - | - | 31.20 | 40.48 | 32.00 |
| Professional Support | - | - | 5.62 | 6.68 | 3.89 |
| Administrative | - | - | 2.00 | 2.00 | 2.00 |
| Educational Assistant/Paraprofessional | - | - | 5.62 | 6.92 | 9.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | - | - | 44.44 | 56.08 | 46.89 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ - | \$ - | \$ 2,734,033 | \$ 2,849,742 | \$ 3,019,473 |
| 6200 Professional and Contracted Services | - | (1) | 140,415 | 7,204 | - |
| 6300 Supplies and Materials | - | 1,505 | 37,633 | 44,207 | 60,159 |
| 6400 Other Operating Costs | - | - | 8,276 | 8,344 | 18,470 |
| Total | \$ - | \$ 1,504 | \$ 2,920,356 | \$ 2,909,496 | \$ 3,098,102 |
| General Fund Expenditures by Student | \$ - | \$ - | \$ 5,806 | \$ 4,678 | \$ 4,238 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | ----- | ----- | 83% | no testing | ----- |
| Writing | ----- | ----- | 65% | ----- | ----- |
| Social Studies | ----- | ----- | ----- | no testing | ----- |
| Mathematics | ----- | ----- | 82% | no testing | ----- |
| Science | ----- | ----- | 86% | no testing | ----- |
| Accountability Rating | ----- | ----- | B | ----- | ----- |

Lance Thompson Elementary
821 Hawks Way
Northlake, TX 76226
817-698-1814
Principal: Amy Howell

Mission Statement

Through a partnership with our community, families, and students, Lance Thompson Elementary is committed to the growth of every child both academically and socially. Together we are growing leaders.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5 | PK - 5 | PK - 5 | PK - 5 | PK - 5 |
| Total Students | 0 | 0 | 0 | 304 | 448 |
| Attendance Rate | 0.0% | 0.0% | 0.0% | 97.6% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | - | - | - | 27.15 | 30.00 |
| Professional Support | - | - | - | 5.21 | 5.08 |
| Administrative | - | - | - | 2.00 | 2.00 |
| Educational Assistant/Paraprofessional | - | - | - | 5.11 | 10.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | - | - | - | 39.47 | 47.08 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ - | \$ - | \$ 10,814 | \$ 1,901,942 | \$ 2,094,850 |
| 6200 Professional and Contracted Services | - | - | - | 4,043 | 1,384 |
| 6300 Supplies and Materials | - | - | 1,174 | 17,462 | 33,310 |
| 6400 Other Operating Costs | - | - | 632 | 9,900 | 13,000 |
| Total | \$ - | \$ - | \$ 12,620 | \$ 1,933,347 | \$ 2,142,544 |
| General Fund Expenditures by Student | \$ - | \$ - | \$ - | \$ 6,360 | \$ 4,782 |

STAAR

| <u>Description</u> | | | | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|-------|-------|-------|----------------|----------------|
| Reading / English Language Arts | ----- | ----- | ----- | no testing | ----- |
| Writing | ----- | ----- | ----- | ----- | ----- |
| Social Studies | ----- | ----- | ----- | no testing | ----- |
| Mathematics | ----- | ----- | ----- | no testing | ----- |
| Science | ----- | ----- | ----- | no testing | ----- |
| Accountability Rating | ----- | ----- | ----- | ----- | ----- |

Enhanced Services**2001 Texan Drive****Justin, Texas 76247****(817) 215-0119****Assistant Superintendent: Michael Griffin, Ed.D.****Description**

Programs to provide instructional services beyond the basic educational program including:

Gifted and Talented & Academics

Career and Technical

Services to Students with Disabilities (Special Education)

Accelerated Education

Bilingual Education and Special Language Programs

Enrollment

| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12 | EE - 12 | EE - 12 | EE - 12 | EE - 12 |
| Total Students | 21,964 | 23,061 | 24,052 | 25,383 | 26,211 |
| Attendance Rate | 96.1% | 96.1% | 95.8% | 97.1% | N / A |

Employee Count

| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | - | - | - | - | - |
| Professional Support | 46.88 | 46.40 | 51.13 | 8.90 | 8.90 |
| Administrative | 8.50 | 11.50 | 16.80 | 19.80 | 19.80 |
| Educational Assistant/Paraprofessional | 10.50 | 11.50 | 12.25 | 11.50 | 11.50 |
| Manual Trades/Technology | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Total | 67.88 | 71.40 | 82.18 | 42.20 | 42.20 |

General Fund Expenditures by Object

| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$24,954,771 | \$26,260,017 | \$28,920,693 | \$33,593,884 | \$38,881,204 |
| 6200 Professional and Contracted Services | 320,352 | 586,851 | 552,787 | 372,498 | 459,369 |
| 6300 Supplies and Materials | 914,101 | 1,285,707 | 1,767,232 | 1,887,442 | 1,770,950 |
| 6400 Other Operating Costs | 479,204 | 419,487 | 402,197 | 782,756 | 818,449 |
| Total | \$26,668,429 | \$28,552,062 | \$31,642,908 | \$36,636,580 | \$41,929,972 |
| General Fund Expenditures per Student | \$ 1,214 | \$ 1,238 | \$ 1,316 | \$ 1,443 | \$ 1,600 |

Performance Measures

| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--|----------------|----------------|----------------|----------------|----------------|
| | ----- | ----- | ----- | ----- | ----- |
| Enhanced Services | ----- | ----- | ----- | ----- | ----- |
| Students receiving enhanced services are included with their home campuses per the State of Texas Assessments of Academic Readiness (STAAR) program. | ----- | ----- | ----- | ----- | ----- |
| | ----- | ----- | ----- | ----- | ----- |

| Cocurricular / Extracurricular Activities | | | | | |
|--|--------------|--------------|----------------------------------|--------------|--------------|
| Performing Arts Centers | | | Texan Stadium | | |
| 2001 Texan Drive | | | 1937 Texan Drive | | |
| Justin, Texas 76247 | | | Justin, Texas 76247 | | |
| (817) 215-0160 | | | (817) 215-0011 | | |
| Ex. Director Fine Arts: Kevin Lacefield, Ed.D. | | | Executive Director: Joel Johnson | | |
| Description | | | | | |
| Cocurricular activities are those activities that enhance the curriculum and include band and choir at the secondary level. | | | | | |
| Extracurricular activities are those activities that normally involve competition between schools at the secondary level including: football, volleyball, baseball, softball, basketball, cross country, golf, power lifting, swimming, tennis, soccer, and cheerleading and drill team. | | | | | |
| | | | | | |
| Enrollment | | | | | |
| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
| Grade Levels Taught | EE - 12 | EE - 12 | EE - 12 | EE - 12 | EE - 12 |
| Total Students | 21,964 | 23,061 | 24,052 | 25,383 | 26,211 |
| Attendance Rate | 96.1% | 96.1% | 95.8% | 97.1% | N / A |
| | | | | | |
| Employee Count | | | | | |
| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
| Teachers | - | - | - | - | - |
| Professional Support | - | - | - | - | - |
| Administrative | 4.00 | 5.00 | 6.00 | 6.00 | 6.00 |
| Educational Assistant/Paraprofessional | 4.00 | 4.00 | 6.00 | 5.00 | 5.00 |
| Manual Trades/Technology | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 9.00 | 10.00 | 13.00 | 12.00 | 12.00 |
| | | | | | |
| General Fund Expenditures by Object | | | | | |
| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
| 6100 Payroll Costs | \$ 2,600,949 | \$ 3,190,566 | \$ 3,494,966 | \$ 3,724,466 | \$ 2,838,681 |
| 6200 Professional and Contracted Services | 564,088 | 617,620 | 647,110 | 1,047,185 | 989,921 |
| 6300 Supplies and Materials | 290,593 | 275,090 | 238,593 | 1,649,114 | 1,727,017 |
| 6400 Other Operating Costs | 149,879 | 157,219 | 179,297 | 1,010,345 | 1,276,210 |
| Total | \$ 3,605,508 | \$ 4,240,496 | \$ 4,559,966 | \$ 7,431,109 | \$ 6,831,829 |
| | | | | | |
| General Fund Expenditures by Student | \$ 164 | \$ 184 | \$ 190 | \$ 293 | \$ 261 |
| | | | | | |
| STAAR | | | | | |
| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
| Reading / English Language Arts | 85% | 84% | 85% | no testing | ---- |
| Writing | 81% | 76% | 78% | ---- | ---- |
| Social Studies | 87% | 88% | 89% | no testing | ---- |
| Mathematics | 84% | 86% | 88% | no testing | ---- |
| Science | 89% | 89% | 90% | no testing | ---- |
| Science | 85% | 85% | 86% | ---- | ---- |
| TEA District Rating | Met Standard | Met Standard | Met Standard | ---- | ---- |

Board of Trustees
2001 Texan Drive
Justin, Texas 76247
(817) 215-0000
President: Judy Copp

A Texas Association of School Administrators 2002 and 2012 Honor Board

The Northwest Independent School District is a public educational agency operating under the applicable laws and regulations of the State of Texas.

It is governed by a seven member Board of Trustees. The Board is elected by the public; has the authority to make decisions, appoint administrators and managers; significantly influence operations; and has the primary accountability for fiscal matters.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12 | EE - 12 | EE - 12 | EE - 12 | EE - 12 |
| Total Students | 21,964 | 23,061 | 24,052 | 25,383 | 26,211 |
| Attendance Rate | 96.1% | 96.1% | 95.8% | 97.1% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | - | - | - | - | - |
| Professional Support | - | - | - | - | - |
| Administrative | - | - | - | - | - |
| Educational Assistant/Paraprofessional | - | - | - | - | - |
| Manual Trades/Technology | - | - | - | - | - |
| Total | - | - | - | - | - |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ - | \$ - | \$ - | \$ - | \$ 3,585 |
| 6200 Professional and Contracted Services | 6,766 | 5,435 | 5,993 | 9,850 | 8,850 |
| 6300 Supplies and Materials | 71 | 1,672 | 2,170 | 3,230 | 2,589 |
| 6400 Other Operating Costs | 78,311 | 75,980 | 81,112 | 73,560 | 75,201 |
| Total | \$ 85,148 | \$ 83,087 | \$ 89,275 | \$ 86,640 | \$ 90,225 |
| General Fund Expenditures per Student | \$ 4 | \$ 4 | \$ 4 | \$ 3 | \$ 3 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2019-20</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 85% | 84% | 85% | no testing | ----- |
| Writing | 81% | 76% | 78% | ----- | ----- |
| Social Studies | 87% | 88% | 89% | no testing | ----- |
| Mathematics | 84% | 86% | 88% | no testing | ----- |
| Science | 89% | 89% | 90% | no testing | ----- |
| Science | 85% | 85% | 86% | ----- | ----- |
| TEA District Rating | Met Standard | Met Standard | Met Standard | ----- | ----- |

Superintendent of Schools**2001 Texan Drive****Justin, Texas 76247****(817) 215-0000****Superintendent of Schools: Ryder Warren, Ed.D.****Description**

The Superintendent of Schools is the educational leader and chief executive officer of the district. In addition to performing statutory duties, the Superintendent has locally defined responsibilities in the areas of: School / Organizational Climate, Personnel Management, Administration and Fiscal /Facilities Management, Student Services Management, School-Community Relations, Professional Growth and Development, Board-Superintendent Relations as defined in local policy

Enrollment

| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12 | EE - 12 | EE - 12 | EE - 12 | EE - 12 |
| Total Students | 21,964 | 23,061 | 24,052 | 25,383 | 26,211 |
| Attendance Rate | 96.1% | 96.1% | 95.8% | 97.1% | N / A |

Employee Count

| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | - | - | - | - | - |
| Professional Support | - | - | - | - | - |
| Administrative | 2.50 | 4.00 | 3.00 | 3.00 | 3.00 |
| Educational Assistant/Paraprofessional | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 3.50 | 5.00 | 4.00 | 4.00 | 3.00 |

General Fund Expenditures by Object

| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 653,448 | \$ 546,495 | \$ 602,255 | \$ 636,711 | \$ 616,174 |
| 6200 Professional and Contracted Services | 142,167 | 11,362 | 4,794 | 17,250 | 12,250 |
| 6300 Supplies and Materials | 6,154 | 31,047 | 23,674 | 21,814 | 21,814 |
| 6400 Other Operating Costs | 41,904 | 41,656 | 80,807 | 38,700 | 43,700 |
| Total | \$ 843,672 | \$ 630,559 | \$ 711,529 | \$ 714,475 | \$ 693,938 |
| General Fund Expenditures per Student | \$ 38 | \$ 27 | \$ 30 | \$ 28 | \$ 26 |

STAAR

| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 85% | 84% | 85% | no testing | ----- |
| Writing | 81% | 76% | 78% | ----- | ----- |
| Social Studies | 87% | 88% | 89% | no testing | ----- |
| Mathematics | 84% | 86% | 88% | no testing | ----- |
| Science | 89% | 89% | 90% | no testing | ----- |
| Science | 85% | 85% | 86% | ----- | ----- |
| TEA District Rating | Met Standard | Met Standard | Met Standard | ----- | ----- |

Responsible for review of contracts, public information requests,
and guidance on legal matters for the district.

— — — — —

Communications
2001 Texan Drive
Justin, Texas 76247
(817) 215-0169

Executive Director of Communications: Lesley Weaver

Description

The Communications Department is responsible for: District-wide Internal & External Communications; Community Relations; NISD Education Foundation; Marketing and Advertising; District's Website, Multimedia Presentations, the NET, Parent Survey and Special Events; NISD Leadership Program; and Partners in Education; The district is represented on various Boards Council of PTAs; area Chambers of Commerce; and Other Organizations.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12 | EE - 12 | EE - 12 | EE - 12 | EE - 12 |
| Total Students | 21,964 | 23,061 | 24,052 | 25,383 | 26,211 |
| Attendance Rate | 96.1% | 96.1% | 95.8% | 97.1% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | - | - | - | - | - |
| Professional Support | - | - | - | - | - |
| Administrative | 5.00 | 5.00 | 4.00 | 4.00 | 4.00 |
| Educational Assistant/Paraprofessional | 2.00 | 2.00 | 1.00 | 1.00 | 1.00 |
| Manual Trades/Technology | 2.00 | 3.00 | 3.00 | 3.00 | 2.00 |
| Total | 9.00 | 10.00 | 8.00 | 8.00 | 7.00 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 670,772 | \$ 495,165 | \$ 517,776 | \$ 531,377 | \$ 619,243 |
| 6200 Professional and Contracted Services | 120,255 | 75,434 | 64,097 | 208,426 | 210,769 |
| 6300 Supplies and Materials | 62,801 | 32,044 | 49,224 | 34,510 | 17,887 |
| 6400 Other Operating Costs | 53,490 | 89,773 | 103,516 | 120,255 | 125,535 |
| Total | \$ 907,317 | \$ 692,416 | \$ 734,613 | \$ 894,569 | \$ 973,434 |
| General Fund Expenditures per Student | \$ 41 | \$ 30 | \$ 31 | \$ 35 | \$ 37 |

Performance Measures

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|
| Parent Survey / Average | 89% | ----- | 90% | ----- | ----- |
| * School Climate | 91% | ----- | 92% | 89% | ----- |
| * Communications | 87% | ----- | 88% | 84% | ----- |
| * Safe and Orderly Environment | 89% | ----- | 90% | 86% | ----- |
| * Instructional Program | 87% | ----- | 90% | 89% | ----- |
| * Student Support | 89% | ----- | 90% | ----- | ----- |
| * Support Services | 91% | ----- | 91% | 89% | ----- |

Human Resources
2001 Texan Drive
Justin, Texas 76247
(817) 215-0109
Assistant Superintendent: Kim Caley, Ed.D.

Description

Administrative Services encompasses: Human Resources, Employee Benefits and Risk Management

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12 | EE - 12 | EE - 12 | EE - 12 | EE - 12 |
| Total Students | 21,964 | 23,061 | 24,052 | 25,383 | 26,211 |
| Attendance Rate | 96.1% | 96.1% | 95.8% | 97.1% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | - | - | - | - | - |
| Professional Support | - | - | - | - | - |
| Administrative | 8.00 | 6.00 | 8.00 | 9.00 | 12.00 |
| Educational Assistant/Paraprofessional | 7.00 | 6.00 | 6.00 | 6.00 | 7.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 15.00 | 12.00 | 14.00 | 15.00 | 19.00 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 917,440 | \$ 1,224,655 | \$ 1,306,373 | \$ 3,211,231 | \$ 1,662,063 |
| 6200 Professional and Contracted Services | 52,082 | 63,465 | 134,638 | 231,932 | 210,484 |
| 6300 Supplies and Materials | 49,512 | 36,187 | 45,498 | 48,225 | 45,564 |
| 6400 Other Operating Costs | 32,604 | 40,686 | 57,893 | 789,050 | 1,092,744 |
| Total | \$ 1,051,638 | \$ 1,364,993 | \$ 1,544,403 | \$ 4,280,438 | \$ 3,010,855 |
| General Fund Expenditures per Student | \$ 48 | \$ 59 | \$ 64 | \$ 169 | \$ 115 |

Performance Measures

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers - No Degree | 0.2% | 0.1% | 0.1% | ----- | ----- |
| Teachers - Bachelors | 73.6% | 73.0% | 71.5% | ----- | ----- |
| Teachers - Masters | 25.8% | 26.4% | 27.7% | ----- | ----- |
| Teachers - Doctorate | 0.4% | 0.5% | 0.7% | ----- | ----- |
| Teachers-Average Years Experience | 10.4 | 10.4 | 10.5 | ----- | ----- |
| Teachers-Average Years Experience (District) | 5.1 | 5.0 | 4.9 | ----- | ----- |
| Turnover Rate for Teachers | 14.1% | 13.7% | 12.6% | ----- | ----- |

Financial Services
2001 Texan Drive
Justin, Texas 76247
(817) 215-0025
Chief Financial Officer: Brian Carter

Description

Financial Services is responsible for the financial accounting for all school district funds, Accounts Payable, Accounts Receivable, General Ledger, Treasury, Budget, and the preparation of the Comprehensive Annual Financial Report (CAFR).
Also responsible for property appraisal and the collection of taxes.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12 | EE - 12 | EE - 12 | EE - 12 | EE - 12 |
| Total Students | 21,964 | 23,061 | 24,052 | 25,383 | 26,211 |
| Attendance Rate | 96.1% | 96.1% | 95.8% | 97.1% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | - | - | - | - | - |
| Professional Support | - | - | - | - | - |
| Administrative | 7.00 | 8.00 | 9.00 | 10.00 | 12.50 |
| Educational Assistant/Paraprofessional | 11.00 | 11.00 | 12.00 | 12.00 | 12.00 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 18.00 | 19.00 | 21.00 | 22.00 | 24.50 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 1,408,198 | \$ 1,608,176 | \$ 1,775,562 | \$ 1,830,201 | \$ 1,843,733 |
| 6200 Professional and Contracted Services | 174,461 | 100,418 | 246,633 | 191,803 | 228,900 |
| 6300 Supplies and Materials | 64,729 | 35,364 | 43,089 | 35,000 | 61,000 |
| 6400 Other Operating Costs | 89,980 | 93,702 | 67,458 | 51,000 | 231,301 |
| Total | \$ 1,737,368 | \$ 1,837,660 | \$ 2,132,743 | \$ 2,108,004 | \$ 2,364,934 |
| General Fund Expenditures per Student | \$ 79 | \$ 80 | \$ 89 | \$ 83 | \$ 90 |

Performance Measures

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| Budget Award-ASBO | Yes | Yes | Yes | Yes | ----- |
| Budget Award-GFOA | Yes | Yes | N/A | N/A | ----- |
| CAFR Award-ASBO | Yes | Yes | Yes | Yes | ----- |
| CAFR Award-GFOA | Yes | Yes | Yes | Yes | ----- |
| Financial Integrity Rating System of Texas | Pass | Superior | Superior | Superior | ----- |
| Bond Rating-Fitch ratings, Inc. | AA | AA | AA | AA | ----- |
| Bond Rating-Moody's Investor Services, Inc. | Aa2 | Aa2 | Aa2 | Aa2 | ----- |

Curriculum and Instruction**2001 Texan Drive****Justin, Texas 76247****(817) 215-0119****Assistant Superintendent: Michael Griffin, Ed.D.****Description**

Curriculum provides instructional support services to programs including:

Curriculum Development

Curriculum Administration

Special Services

Adult & Community Education

Research and Accountability

Enrollment

| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12 | EE - 12 | EE - 12 | EE - 12 | EE - 12 |
| Total Students | 21,964 | 23,061 | 24,052 | 25,383 | 26,211 |
| Attendance Rate | 96.1% | 96.1% | 95.8% | 97.1% | N / A |

Employee Count

| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | - | - | - | - | - |
| Professional Support | 20.00 | 21.00 | 22.00 | 26.00 | 13.70 |
| Administrative | 7.00 | 7.00 | 8.00 | 8.00 | 8.00 |
| Educational Assistant/Paraprofessional | 10.00 | 10.00 | 13.00 | 13.00 | 10.50 |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 37.00 | 38.00 | 43.00 | 47.00 | 32.20 |

General Fund Expenditures by Object

| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 2,783,953 | \$ 3,279,348 | \$ 3,943,086 | \$ 4,026,125 | \$ 3,271,064 |
| 6200 Professional and Contracted Services | 481,369 | 470,673 | 573,948 | 780,645 | 746,310 |
| 6300 Supplies and Materials | 440,247 | 730,641 | 701,995 | 1,232,153 | 1,236,287 |
| 6400 Other Operating Costs | 355,305 | 279,998 | 317,004 | 444,847 | 514,090 |
| Total | \$ 4,060,872 | \$ 4,760,661 | \$ 5,536,030 | \$ 6,483,770 | \$ 5,767,751 |
| General Fund Expenditures per Student | \$ 185 | \$ 206 | \$ 230 | \$ 255 | \$ 220 |

STAAR

| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 85% | 84% | 85% | no testing | ----- |
| Writing | 81% | 76% | 78% | ----- | ----- |
| Social Studies | 87% | 88% | 89% | no testing | ----- |
| Mathematics | 84% | 86% | 88% | no testing | ----- |
| Science | 89% | 89% | 90% | no testing | ----- |
| Science | 85% | 85% | 86% | ----- | ----- |
| TEA District Rating | Met Standard | Met Standard | Met Standard | ----- | ----- |

Technology Division
2001 Texan Drive
Justin, Texas 76247
(817) 215-0103
Executive Director: Cara Carter

Description

The Technology Division is composed of Instructional Technology,
Technology, and Data Services.

District technology is now consolidated under the Chief Technology Officer.

Prior to 2014-2015 these functions ere assigned to various departments throughout the District.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12 | EE - 12 | EE - 12 | EE - 12 | EE - 12 |
| Total Students | 21,964 | 23,061 | 24,052 | 25,383 | 26,211 |
| Attendance Rate | 96.1% | 96.1% | 95.8% | 97.1% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | - | - | - | 0.25 | - |
| Professional Support | - | - | - | - | - |
| Administrative | 4.00 | 2.00 | 2.00 | 5.00 | 5.00 |
| Educational Assistant/Paraprofessional | 2.50 | 2.00 | 2.00 | 2.00 | 2.00 |
| Manual Trades/Technology | 60.12 | 65.26 | 71.02 | 70.55 | 52.00 |
| Total | 66.62 | 69.26 | 75.02 | 77.80 | 59.00 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 3,181,970 | \$ 2,895,868 | \$ 3,159,634 | \$ 3,644,406 | \$ 3,660,019 |
| 6200 Professional and Contracted Services | 1,085,703 | 903,414 | 1,036,900 | 2,546,424 | 2,400,339 |
| 6300 Supplies and Materials | 437,179 | 395,335 | 830,772 | 311,212 | 507,002 |
| 6400 Other Operating Costs | 285,879 | 86,632 | 108,633 | 101,195 | 111,375 |
| Total | \$ 4,990,729 | \$ 4,281,250 | \$ 5,135,937 | \$ 6,603,237 | \$ 6,678,734 |
| General Fund Expenditures per Student | \$ 227 | \$ 186 | \$ 214 | \$ 260 | \$ 255 |

Performance Measures

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| * Consortium of School Networking (CoSN) | ----- | ----- | ----- | ----- | ----- |
| 2014 Team Award Honorable Mention | ----- | ----- | ----- | ----- | ----- |
| * Digital School Districts Survey - | ----- | ----- | ----- | ----- | ----- |
| NSBA & Center for Digital Learning | ----- | ----- | ----- | ----- | ----- |
| * District Excellence Award for | ----- | ----- | ----- | ----- | ----- |
| Digital Learning - AASA 2011 | ----- | ----- | ----- | ----- | ----- |

Student (Pupil) Transportation**2001 Texan Drive****Justin, Texas 76247****(817) 215-0025****Assistant Superintendent for Facilities: Tim McClure, AIA****Description**

Northwest ISD partners with Reliant Transportation to provide Transportation services.

Reliant Transportation and Northwest ISD are committed to the safe and timely pick-up and delivery of Northwest ISD students.

Recent parent surveys show that approximately 85% of the parents are satisfied with the transportation services provided for their children.

Enrollment

| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12 | EE - 12 | EE - 12 | EE - 12 | EE - 12 |
| Total Students | 21,964 | 23,061 | 24,052 | 25,383 | 26,211 |
| Attendance Rate | 96.1% | 96.1% | 95.8% | 97.1% | N / A |

Employee Count

| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | - | - | - | - | - |
| Professional Support | - | - | - | - | - |
| Administrative | - | - | - | - | - |
| Educational Assistant/Paraprofessional | - | - | - | - | - |
| Manual Trades/Technology | - | - | - | - | - |
| Total | - | - | - | - | - |

General Fund Expenditures by Object

| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ - | \$ 7,994 | \$ - | \$ - | \$ - |
| 6200 Professional and Contracted Services | 7,839,663 | 8,985,881 | 9,704,944 | 9,996,852 | 11,144,000 |
| 6300 Supplies and Materials | 642,846 | 903,271 | 933,908 | 1,018,693 | 1,140,054 |
| 6400 Other Operating Costs | 1,489 | 331,633 | 177,611 | - | - |
| Total | \$ 8,483,999 | \$ 10,228,780 | \$ 10,816,463 | \$ 11,015,545 | \$ 12,284,054 |
| General Fund Expenditures per Student | \$ 386 | \$ 444 | \$ 450 | \$ 434 | \$ 469 |

Performance Measures

| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---|----------------|----------------|----------------|----------------|----------------|
| Texas Education Agency - Foundation School Program - Route Services | | | | | |
| * Regular - Total Mileage | | | | | |
| * Regular - Total Ridership | | | | | |
| * Special - Total Mileage | | | | | |
| * Special - Total Ridership | | | | | |
| * Career & Technology - Total Mileage | | | | | |
| * Career & Technology - Total Ridership | | | | | |

Facilities, Planning, and Construction

2001 Texan Drive

Justin, Texas 76247

(817) 215-0069

Assistant Superintendent for Facilities: Tim McClure, AIA

Mission Statement

We dedicate all our efforts and resources to providing a clean, safe, and comfortable environment which enhances the education process.

Responsible for long-range planning, demographics, and attendance boundaries.

Creates safe and effective learning environments through site acquisition and facility construction.

Maintains all district facilities including: custodial, grounds, HVAC/mechanical, and utilities.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12 | EE - 12 | EE - 12 | EE - 12 | EE - 12 |
| Total Students | 21,964 | 23,061 | 24,052 | 25,383 | 26,211 |
| Attendance Rate | 96.1% | 96.1% | 95.8% | 97.1% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | - | - | - | - | - |
| Professional Support | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative | 5.00 | 5.00 | 6.00 | 6.00 | 7.00 |
| Educational Assistant/Paraprofessional | 5.50 | 6.00 | 6.00 | 6.00 | 7.00 |
| Manual Trades/Technology | 42.96 | 41.00 | 41.94 | 49.95 | 50.90 |
| Total | 54.46 | 53.00 | 54.94 | 62.95 | 65.90 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 2,830,750 | \$ 3,039,100 | \$ 3,456,237 | \$ 4,319,508 | \$ 4,556,611 |
| 6200 Professional and Contracted Services | 3,097,249 | 2,809,558 | 3,476,684 | 16,867,667 | 18,242,304 |
| 6300 Supplies and Materials | 1,616,953 | 1,295,015 | 1,258,439 | 1,438,068 | 1,152,978 |
| 6400 Other Operating Costs | 419,562 | 749,533 | 867,730 | 805,845 | 963,347 |
| Total | \$ 7,964,513 | \$ 7,893,207 | \$ 9,059,090 | \$ 23,431,087 | \$ 24,915,240 |
| General Fund Expenditures per Student | \$ 363 | \$ 342 | \$ 377 | \$ 923 | \$ 951 |

Performance Measures

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Total Students Served | 21,964 | 23,061 | 24,052 | 25,383 | 26,211 |
| District Campuses: | | | | | |
| * Comprehensive High School Campuses | 3 | 3 | 3 | 3 | 3 |
| * Accelerated High School Campuses | 1 | 1 | 1 | 1 | 1 |
| * Middle School Campuses | 5 | 5 | 5 | 6 | 6 |
| * Elementary School Campuses | 17 | 17 | 17 | 18 | 19 |
| * Alternative Education Campuses | 2 | 2 | 2 | 2 | 2 |

Multi-Campus
2001 Texan Drive
Justin, Texas 76247

Description

“Multi-campus” is a classification where one cost center distributes resources to another:
 Substitute Teachers - Sick Leave and Cocurricular Activities.
 Campus Staffing and Funding Allocations
 TRS On-Behalf Payments

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12 | EE - 12 | EE - 12 | EE - 12 | EE - 12 |
| Total Students | 21,964 | 23,061 | 24,052 | 25,383 | 26,211 |
| Attendance Rate | 96.1% | 96.1% | 95.8% | 97.1% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 38.95 | 48.81 | 58.30 | 18.00 | 18.00 |
| Professional Support | - | - | - | - | - |
| Administrative | - | - | - | - | - |
| Educational Assistant/Paraprofessional | - | - | - | - | - |
| Manual Trades/Technology | - | - | - | - | - |
| Total | 38.95 | 48.81 | 58.30 | 18.00 | 18.00 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 14,708,234 | \$ 15,674,528 | \$ 13,178,949 | \$ 11,768,526 | \$ 13,760,215 |
| 6200 Professional and Contracted Services | 1,425,178 | 1,507,204 | 6,352,388 | - | - |
| 6300 Supplies and Materials | 241,031 | 783,092 | 1,235,276 | 533,497 | 787,051 |
| 6400 Other Operating Costs | 1,749,652 | 1,787,544 | 2,728,749 | - | - |
| Total | \$ 18,124,096 | \$ 19,752,368 | \$ 23,495,361 | \$ 12,302,024 | \$ 14,547,266 |
| General Fund Expenditures per Student | \$ 825 | \$ 857 | \$ 977 | \$ 485 | \$ 555 |

Performance Measures

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| * (873) Substitutes - Cocurricular | \$ 114,215 | \$ 107,315 | \$ 118,529 | \$ 124,697 | \$ 323,384 |
| * (730) Substitutes - Campuses | \$ 1,349,365 | \$ 1,197,146 | \$ 1,518,704 | \$ 1,568,318 | \$ 3,150,000 |
| * (999) Unallocated Payroll & Benefits | \$ 669,336 | \$ 1,336,274 | \$ 2,662,558 | \$ 1,367,138 | \$ 1,017,527 |
| * (750) TRS On-Behalf Payments - Cocurricular | \$ 132,292 | \$ 148,298 | \$ 151,634 | \$ 188,500 | \$ 190,384 |
| * (750) TRS On-Behalf Payments - General Fund | \$ 6,918,882 | \$ 7,602,728 | \$ 7,606,885 | \$ 8,519,874 | \$ 8,604,978 |
| * (750) Campus Funding Allocations | \$ 4,329 | \$ - | \$ 500,000 | \$ 533,497 | \$ - |

Intergovernmental Charges
2001 Texan Drive
Justin, Texas 76247

Description

“Intergovernmental” is a classification where one governmental unit transfers resources:
 Contracted Instructional Services between Public Schools
 Payments to Fiscal Agent/Member Districts of Shared Services Arrangements
 Juvenile Justice Alternative Programs
 Payments to Tax Increment Fund
 Other Intergovernmental Charges

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12 | EE - 12 | EE - 12 | EE - 12 | EE - 12 |
| Total Students | 21,964 | 23,061 | 24,052 | 25,383 | 26,211 |
| Attendance Rate | 96.1% | 96.1% | 95.8% | 97.1% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | - | - | - | - | - |
| Professional Support | - | - | - | - | - |
| Administrative | - | - | - | - | - |
| Educational Assistant/Paraprofessional | - | - | - | - | - |
| Manual Trades/Technology | - | - | - | - | - |
| Total | - | - | - | - | - |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6200 Professional and Contracted Services | 1,289,489 | 1,420,653 | 5,933,507 | 5,090,895 | 5,780,895 |
| 6300 Supplies and Materials | - | - | - | - | - |
| 6400 Other Operating Costs | 967,128 | 975,287 | 1,712,623 | 1,791,144 | 1,791,144 |
| Total | \$ 2,256,617 | \$ 2,395,940 | \$ 7,646,130 | \$ 6,882,039 | \$ 7,572,039 |
| General Fund Expenditures per Student | \$ 103 | \$ 104 | \$ 318 | \$ 271 | \$ 289 |

Performance Measures

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| (091) Contracted Instructional Services | \$ - | \$ - | \$ - | \$ 3,480,895 | \$ 5,780,895 |
| 0(93) Fiscal Agent/Shared Services Arrangement | \$ - | \$ 49,200 | \$ - | \$ 80,000 | \$ 80,000 |
| (095) Juvenile Justice Alternative Programs | \$ - | \$ 6,319 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| (097) Payments to Tax Increment Fund | \$ 839,876 | \$ 917,928 | \$ 1,121,936 | \$ 1,711,144 | \$ 1,711,144 |
| (703) Other Intergovernmental Charges | \$ 944,677 | \$ 1,289,489 | \$ 1,375,000 | \$ 1,600,000 | \$ 1,600,000 |

Northwest Independent School District
2001 Texan Drive
Justin, Texas 76247
(817) 215-0000
Superintendent of Schools: Ryder Warren, Ed.D.

Mission Statement

Northwest ISD, in collaboration with students, families, communities, and global partners, will engage in a culture of learning that prepares all students to confidently navigate their future.

Enrollment

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12 | EE - 12 | EE - 12 | EE - 12 | EE - 12 |
| Total Students | 21,964 | 23,061 | 24,052 | 25,383 | 26,211 |
| Attendance Rate | 96.1% | 96.1% | 95.8% | 97.1% | N / A |

Employee Count

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers | 1,487.74 | 1,549.21 | 1,658.70 | 1,689.30 | 1,679.88 |
| Professional Support | 281.74 | 290.94 | 301.19 | 265.71 | 226.90 |
| Administrative | 123.71 | 129.59 | 143.71 | 152.20 | 171.10 |
| Educational Assistant/Paraprofessional | 241.73 | 253.00 | 278.24 | 292.90 | 458.00 |
| Manual Trades/Technology | 108.08 | 112.26 | 118.96 | 126.50 | 107.90 |
| Total | 2,243.00 | 2,335.00 | 2,505.00 | 2,529.62 | 2,645.78 |

General Fund Expenditures by Object

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs | \$ 146,833,748 | \$ 155,144,206 | \$ 167,856,778 | \$ 187,858,391 | \$ 193,984,729 |
| 6200 Professional and Contracted Services | 26,656,821 | 27,815,027 | 35,433,700 | 38,056,719 | 42,366,054 |
| 6300 Supplies and Materials | 7,775,658 | 8,336,884 | 9,374,410 | 9,992,489 | 9,904,019 |
| 6400 Other Operating Costs | 4,937,215 | 5,209,625 | 6,391,190 | 6,572,966 | 7,773,563 |
| Total | \$ 186,203,437 | \$ 196,505,737 | \$ 219,056,078 | \$ 242,480,565 | \$ 254,028,365 |
| General Fund Expenditures by Student | \$ 8,478 | \$ 8,521 | \$ 9,108 | \$ 9,553 | \$ 9,692 |

STAAR

| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 85% | 84% | 85% | no testing | ----- |
| Writing | 81% | 76% | 78% | ----- | ----- |
| Social Studies | 87% | 88% | 89% | no testing | ----- |
| Mathematics | 84% | 86% | 88% | no testing | ----- |
| Science | 89% | 89% | 90% | no testing | ----- |
| All Subjects | 85% | 85% | 86% | ----- | ----- |
| TEA District Rating | Met Standard | Met Standard | Met Standard | ----- | ----- |

Berkshire Elementary – Exterior



Informational Section

State and Local Funding of School Districts in Texas

Litigation Relating to the Texas Public School Finance System

On seven occasions in the last thirty years, the Texas Supreme Court (the “Court”) has issued decisions assessing the constitutionality of the Texas public school finance system (the “Finance System”). The litigation has primarily focused on whether the Finance System, as amended by the Texas Legislature (the “Legislature”) from time to time (i) met the requirements of article VII, section 1 of the Texas Constitution, which requires the Legislature to “establish and make suitable provision for the support and maintenance of an efficient system of public free schools,” or (ii) imposed a statewide ad valorem tax in violation of article VIII, section 1-e of the Texas Constitution because the statutory limit on property taxes levied by school districts for maintenance and operation purposes had allegedly denied school districts meaningful discretion in setting their tax rates. In response to the Court’s previous decisions, the Legislature enacted multiple laws that made substantive changes in the way the Finance System is funded in efforts to address the prior decisions declaring the Finance System unconstitutional.

On May 13, 2016, the Court issued its opinion in the most recent school finance litigation, *Morath v. The Texas Taxpayer & Student Fairness Coal.*, 490 S.W.3d 826 (Tex. 2016) (“*Morath*”). The plaintiffs and intervenors in the case had alleged that the Finance System, as modified by the Legislature in part in response to prior decisions of the Court, violated article VII, section 1 and article VIII, section 1-e of the Texas Constitution. In its opinion, the Court held that “despite the imperfections of the current school funding regime, it meets minimum constitutional requirements.” The Court also noted that:

Lawmakers decide if laws pass, and judges decide if those laws pass muster. But our lenient standard of review in this policy-laden area counsels’ modesty. The judicial role is not to second-guess whether our

system is optimal, but whether it is constitutional. Our Byzantine school funding “system” is undeniably imperfect, with immense room for improvement. But it satisfies minimum constitutional requirements.

Possible Effects of Litigation And Changes in Law On District Bonds

The Court’s decision in *Morath* upheld the constitutionality of the Finance System but noted that the Financing System was “undeniably imperfect”. While not compelled by the *Morath* decision to reform the Finance System, the Legislature could enact future changes to the Finance System. Any such changes could benefit or be a detriment to the District. If the Legislature enacts future changes to, or fails adequately to fund the Finance System, or if changes in circumstances otherwise provide grounds for a challenge, the Finance System could be challenged again in the future. In its 1995 opinion in *Edgewood Independent School District v. Meno*, 917 S.W.2d 717 (Tex. 1995), the Court stated that any future determination of unconstitutionality “would not, however, affect the district’s authority to levy the taxes necessary to retire previously issued bonds, but would instead require the Legislature to cure the system’s unconstitutionality in a way that is consistent with the Contract Clauses of the U.S. and Texas Constitutions” (collectively, the “Contract Clauses”), which prohibit the enactment of laws that impair prior obligations of contracts.

Current Public School Finance System

Overview

The following language constitutes only a summary of the Finance System as it is currently structured. For a more complete description of school finance and fiscal management in the State, reference is made to Chapters 41 through 46 of the Texas Education Code, as amended.

Funding for school districts in the State is provided primarily from State and local sources. State funding for all school districts is provided through a set of funding formulas comprising the “Foundation School Program”, as well as two facilities funding programs. Generally, the Finance System is designed to promote wealth equalization among school districts by balancing State and local sources of funds available to school districts. In particular, because districts with relatively high levels of property wealth per student can raise more local funding, such districts receive less State aid, and in some cases, are required to disburse local funds to equalize their overall funding relative to other school districts. Conversely, because districts with relatively low levels of property wealth per student have limited access to local funding, the Finance System is designed to provide more State funding to such districts. Thus, as a school district’s property wealth per student increases, State funding to the school district is reduced. As a school district’s property wealth per student declines, the Finance System is designed to increase that district’s State funding. The Finance System provides a similar equalization system for facilities funding wherein districts with the same tax rate for debt service raise the same amount of combined State and local funding. Facilities funding for debt incurred in prior years is expected to continue in future years; however, State funding for new school facilities has not been consistently appropriated by the Texas Legislature, as further described below.

Local funding is derived from collections of ad valorem taxes levied on property located within each district’s boundaries. School districts are authorized to levy two types of

property taxes: a limited M&O tax to pay current expenses and an unlimited interest and sinking fund (“I&S”) tax to pay debt service on bonds. Generally, under current law, M&O tax rates are subject to a statutory maximum rate of \$1.17 per \$100 of taxable value for most school districts (although a few districts can exceed the \$1.17 limit as a result of authorization approved in the 1960s). Current law also requires school districts to demonstrate their ability to pay debt service on outstanding indebtedness through the levy of an ad valorem tax at a rate of not to exceed \$0.50 per \$100 of taxable property at the time bonds are issued. Once bonds are issued, however, districts may levy a tax to pay debt service on such bonds unlimited as to rate or amount (see “TAX INFORMATION - Tax Rate Limitations” herein). As noted above, because property values vary widely among school districts, the amount of local funding generated by the same tax rate is also subject to wide variation among school districts.

Local Funding for Districts

The primary source of local funding for school districts is collections from ad valorem taxes levied against taxable property located in each school district. Prior to reform legislation that became effective during the 2006-2007 fiscal year (the “Reform Legislation”), the maximum M&O tax rate for most school districts was generally limited to \$1.50 per \$100 of taxable value. At the time the Reform Legislation was enacted, the majority of school districts were levying an M&O tax rate of \$1.50 per \$100 of taxable value. The Reform Legislation required each school district to “compress” its tax rate by an amount equal to the “State Compression Percentage”. The State Compression Percentage is set by legislative appropriation for each State fiscal biennium or, in the absence of legislative appropriation, by the Commissioner. For the 2019-20 State biennium, the State has effectively set the maximum compressed M&O tax rate for most school districts at \$0.97 per \$100 of

taxable value. School districts are permitted, however, to generate additional local funds by raising their 1920-21 M&O tax rate by \$0.01 above the compressed tax rate with unanimous approval by the Board of Trustees. In addition, if the voters approve a tax rate increase through a local referendum, districts may, in general, increase their M&O tax rate up to a maximum M&O tax rate of \$1.17 per \$100 of taxable value and receive State equalization funds for such taxing effort (see “TAX INFORMATION - Public Hearing and Rollback Tax Rate” herein). Elections authorizing the levy of M&O taxes held in certain school districts under older laws, however, may subject M&O tax rates in such districts to other limitations (See “TAX INFORMATION - Tax Rate Limitations” herein).

State Funding for Districts

State funding for school districts is provided through the Foundation School Program, which provides each school district with a minimum level of funding (a “Basic Allotment”) for each student in average daily attendance (“ADA”). The Basic Allotment is calculated for each school district using various weights and adjustments based on the number of students in average daily attendance and also varies depending on each district’s compressed tax rate. This Basic Allotment formula determines most of the allotments making up a district’s basic level of funding, referred to as “Tier One” of the Foundation School Program. The basic level of funding

is then “enriched” with additional funds known as “Tier Two” of the Foundation School Program. Tier Two provides a guaranteed level of funding for each cent of local tax effort that exceeds the compressed tax rate (for most districts, M&O tax rates above \$1.00 per \$100 of taxable value). The Finance System also provides an Existing Debt Allotment (“EDA”) to subsidize debt service on eligible outstanding school district bonds, an Instructional Facilities Allotment (“IFA”) to subsidize debt service on newly issued bonds, and a New Instructional Facilities Allotment (“NIFA”) to subsidize operational expenses associated with the

opening of a new instructional facility. IFA primarily addresses the debt service needs of property-poor school districts. In 2017, the 85th Texas Legislature appropriated funds in the amount of \$1,378,500,000 for the 2018-19 State fiscal biennium for the IFA, EDA, and NIFA.

Tier One and Tier Two allotments represent the State’s share of the cost of M&O expenses of school districts, with local M&O taxes representing the district’s local share. EDA and IFA allotments supplement a school district’s local I&S taxes levied for debt service on eligible bonds issued to construct, acquire and improve facilities. Tier One and Tier Two allotments and existing EDA and IFA allotments are generally required to be funded each year by the Texas Legislature. Since future-year IFA awards were not funded by the Texas Legislature for the 2018-19 State fiscal biennium and debt service assistance on school district bonds that are not yet eligible for EDA is not available, debt service on new bonds issued by districts to construct, acquire and improve facilities must be funded solely from local I&S taxes.

Tier One allotments are intended to provide all districts a basic level of education necessary to meet applicable legal standards. Tier Two allotments are intended to guarantee each school district that is not subject to the wealth transfer provisions described below an opportunity to supplement that basic program at a level of its own choice; however, Tier Two allotments may not be used for the payment of debt service or capital outlay.

As described above, the cost of the basic program is based on an allotment per student known as the “Basic Allotment”. For the 2019-20 State fiscal biennium, the Basic Allotment is \$6,160 for each student in average daily attendance. The Basic Allotment is then adjusted for all districts by several different weights to account for inherent differences between school districts.

Tier Two supplements the basic funding of Tier One and provides two levels of enrichment with different guaranteed yields (i.e., guaranteed levels of funding by the State) depending on the district's local tax effort. The first six cents of tax effort that exceeds the compressed tax rate (for most districts, M&O tax rates ranging from \$1.00 to \$1.06 per \$100 of taxable value) will, for most districts, generate a guaranteed yield of \$99.41 and \$106.28 per cent per weighted student in average daily attendance ("WADA") in the 2017-18 and 2018-19 State fiscal years, respectively. a guaranteed yield of \$99.41 and \$106.28 per cent per weighted student in average daily attendance ("WADA") in the 2017-18 and 2018-19 State fiscal years, respectively. The second level of Tier Two is generated by tax effort that exceeds the district's compressed tax rate plus six cents (for most districts eligible for this level of funding, M&O tax rates ranging from \$1.06 to \$1.17 per \$100 of taxable value) and has a guaranteed yield per cent per WADA of \$31.95 for the 2018-19 State fiscal biennium. Property-wealthy school districts that have an M&O tax rate that exceeds the district's compressed tax rate plus six cents are subject to recapture above this tax rate level at the equivalent wealth per student of \$319,500 (see "Wealth Transfer Provisions" below).

Previously, a district with a compressed tax rate below \$1.00 per \$100 of taxable value (known as a "fractionally funded district") received a Basic Allotment which was reduced proportionately to the degree that the district's compressed tax rate fell short of \$1.00. Beginning in the 2017-2018 fiscal year, the compressed tax rate of a fractionally funded district now includes the portion of such district's current M&O tax rate in excess of the first six cents above the district's compressed tax rate until the district's compressed tax rate is equal to the state maximum compressed tax rate of \$1.00. Thus, for fractionally funded districts, each eligible one cent of M&O tax levy above the district's compressed tax rate plus six cents will have a guaranteed yield based on Tier One funding instead of the Tier Two yield,

thereby reducing the penalty against the Basic Allotment.

In addition to the operations funding components of the Foundation School Program discussed above, the Foundation School Program provides a facilities funding component consisting of the Instructional Facilities Allotment (IFA) program and the Existing Debt Allotment (EDA) program. These programs assist school districts in funding facilities by, generally, equalizing a district's I&S tax effort. The IFA guarantees each awarded school district a specified amount per student (the "IFA Guaranteed Yield") in State and local funds for each cent of tax effort to pay the principal of and interest on eligible bonds issued to construct, acquire, renovate or improve instructional facilities. The guaranteed yield per cent of local tax effort per student in ADA has been \$35 since this program first began in 1997. New awards of IFA are only available if appropriated funds are allocated for such purpose by the State Legislature. To receive an IFA award, in years where the State Legislature allocates appropriated funds for new IFA awards, a school district must apply to the Commissioner in accordance with rules adopted by the Commissioner before issuing the bonds to be paid with IFA state assistance. The total amount of debt service assistance over a biennium for which a district may be awarded is limited to the lesser of (1) the actual debt service payments made by the district in the biennium in which the bonds

are issued; or (2) the greater of (a) \$100,000 or (b) \$250 multiplied by the number of students in ADA. The IFA is also available for lease-purchase agreements and refunding bonds meeting certain prescribed conditions. Once a district receives an IFA award for bonds, it is entitled to continue receiving State assistance for such bonds without reapplying to the Commissioner. The guaranteed level of State and local funds per student per cent of local tax effort applicable to the bonds may not be reduced below the level provided for the year in which the bonds were issued. The 85th State Legislature did not appropriate any funds for new IFA awards for the 2018-2019 State fiscal biennium; however, awards previously granted in years the State Legislature did appropriate funds for new IFA awards will continue to be funded. State financial assistance is provided for certain existing eligible debt issued by school districts through the EDA program. The EDA guaranteed yield (the “EDA Yield”) was the same as the IFA Guaranteed Yield (\$35 per cent of local tax effort per student in ADA). The 85th Texas Legislature changed the EDA Yield to the lesser of (i) \$40 or a greater amount for any year provided by appropriation; or (ii) the amount that would result in a total additional EDA of \$60 million more than the EDA to which districts would have been entitled to if the EDA Yield were \$35. The yield for the 2017-2018 fiscal year is approximately \$37. The portion of a district’s local debt service rate that qualifies for EDA assistance is limited to the first 29 cents of debt service tax (or a greater amount for any year provided by appropriation by the Texas Legislature). In general, a district’s bonds are eligible for EDA assistance if (i) the district made payments on the bonds during the final fiscal year of the preceding State fiscal biennium, or (ii) the district levied taxes to pay the principal of and interest on the bonds for that fiscal year. Each biennium, access to EDA funding is determined by the debt service taxes collected in the final year of the preceding biennium. A district may not receive EDA funding for the principal and interest on a series of otherwise eligible bonds for which the district receives IFA funding.

A district may also qualify for a NIFA allotment, which provides assistance to districts for operational expenses associated with opening new instructional facilities. The 85th Texas Legislature did appropriate funds in the amount of \$23,750,000 for each of the 2017-18 and 2018-19 State fiscal years for NIFA allotments.

2006 Legislation

Since the enactment of the Reform Legislation in 2006, most school districts in the State have operated with a “target” funding level per student (“Target Revenue”) that is based upon the “hold harmless” principles embodied in the Reform Legislation. This system of Target Revenue was superimposed on the Foundation School Program and made existing funding formulas substantially less important for most school districts. The Reform Legislation was intended to lower M&O tax rates in order to give school districts “meaningful discretion” in setting their M&O tax rates, while holding school districts harmless by providing them with the same level of overall funding they received prior to the enactment of the Reform Legislation. To make up for this shortfall, the Reform Legislation authorized Additional State Aid for Tax Reduction (“ASATR”) for each school district in an amount equal to the difference between the amount that each district would receive under the Foundation School Program and the amount of each district’s Target Revenue funding level. However, in subsequent legislative sessions, the Texas Legislature has gradually reduced the reliance on ASATR by increasing the funding formulas, and beginning with the 2017-18 school year, the statutes authorizing ASATR are repealed (eliminating revenue targets and ASATR funding).

2017 Legislation

The 85th Texas Legislature, including the regular session which concluded on May 29, 2017 and the special session which concluded on August 15, 2017, did not enact substantive changes to the Finance System. However, certain bills during the regular session and House Bill 21, which was passed during the special session and signed by the Governor on August 16, 2017, revised certain aspects of the formulas used to determine school district entitlements under the Finance System. In addition to amounts previously discussed, the 85th Texas Legislature additionally appropriated funds to (i) establish a Financial Hardship Transition Program, which provides grants (“Hardship Grants”) to those districts which were heavily reliant on ASATR funding, and (ii) provide an Adjustment for Rapid Decline in Taxable Value of Property (“DPV Decline Adjustment”) for districts which experienced a decline in their tax base of more than four percent for tax years 2015 and 2016. A district may receive either a Hardship Grant or a DPV Decline Adjustment but cannot receive both. In a case where a district would have been eligible to receive funding under both programs, the district will receive the greater of the two amounts.

2019 Legislation

The 86th Regular Session of the Texas Legislature began on January 8, 2019, and adjourned on May 27, 2019. A total of 7,420 House and Senate bills were filed during the session. Of the bills filed, 1,429 passed, and 56 were vetoed by the governor. The Texas Legislature passed the most consequential public school finance reform since 1993; House Bill 3, authored by House Public Education Committee Chairman Dan Huberty (R-Kingwood) and sponsored by Senate Education Committee Chairman Larry Taylor (R-Friendswood). House Bill 3 dramatically reduces statewide recapture payments over the next biennium. It is important to note that school district property tax reform is directly connected to the school finance reform efforts in House Bill 3. The legislation compresses local school district property taxes over a two-year period and

establishes a school district revenue cap of 2.5 percent. These provisions help to reduce the challenge of funding public schools with local revenue, while increasing the state’s share of funding public education. This historic reform legislation increases the state’s share of funding public education from 38 percent to 45 percent and reduces the burdensome cost of recapture.

Wealth Transfer Provisions

Some districts have sufficient property wealth per student in WADA (“wealth per student”) to generate their statutory level of funding through collections of local property taxes alone. Districts whose wealth per student generates local property tax collections in excess of their statutory level of funding are now referred to as “Chapter 49” districts because they are subject to the wealth equalization provisions contained in Chapter 49 of the Texas Education Code. Chapter 49 districts may receive State funds for certain competitive grants and a few programs that remain outside the Foundation School Program. Otherwise, Chapter 49 districts are not eligible to receive State funding. Furthermore, Chapter 49 districts must exercise certain measures in order to reduce their wealth level to equalized wealth levels of funding, as determined by formulas set forth in the 2019 Legislation. For most Chapter 49 districts, this equalization process entails paying the portion of the district’s local taxes collected in excess of the equalized wealth levels of funding to the State (for redistribution to other school districts) or directly to other school districts with a wealth per student that does not generate local funds sufficient to meet the statutory level of funding, a process known as “recapture”.

The previous method to calculate recapture used prior year values to arrive at a proportional tax base reduction percentage. This percentage was applied to current year tax collections to arrive at recapture amount. This recapture formula created budget instability, i.e. surpluses and deficits. The shift to current year values aligns recapture

with entitlement. More details forthcoming in correspondence regarding current year values. Portions of income from the Permanent School Fund distributed to the Available School Fund (ASF) are intended to be provided to school districts on a per-student basis; however, prior to HB 3, not all districts benefited equally from the ASF. For non-recapture districts, this money counted toward the total entitlement funding a district receives. For recapture districts, the constitutional funds were often provided on top of the locally generated entitlement funding. To provide this funding more equitably under HB 3, all districts now receive ASF funding as the first method of finance before incorporating local and other state revenues into the funding calculations. HB 3 also eliminates the benefit received by districts subject to reduced recapture based on information from the district in the 1992-93 school year over a five-year period, through the creation of the Equalized Wealth Transition Grant. The increase in the basic allotment and other formula changes will mitigate recapture by an estimated \$3.6 billion over the next biennium. Under HB 3, districts now have the option of making one lump-sum payment in August. The payment option to submit seven equal payments from February through August remains unchanged. Districts subject to recapture will select a payment option in the Excess Local Revenue subsystem of the online Foundation School Program (FSP) system to the Texas Education Agency (TEA) by January 15 annually. Section 41.0041, Education Code, which provided certain districts the option of authorizing the Commissioner to withhold state aid in lieu of holding an election has been repealed. However, provisions in the TEC, §48.257(c), allow districts to offset the reduction of excess local revenue against Chapter 48 funds provided in Subchapter F. All districts will have the option to use state aid calculated under Subchapter F, Chapter 48, Education Code as an offset to their attendance credit for purposes of reducing their local revenue level. Districts using this option are required to submit the district intent/choice selection form and complete an Option 3 netting contract, which can be found in the Options and Procedures for Local Revenue in Excess of Entitlement 2019–2020 School Year.

A district with local revenue in excess of entitlement has the following five options available to reduce the district's revenue level under TEC, Chapter 49.

- 1) Consolidation with another district
- 2) Detachment of territory
- 3) Purchase of average daily attendance
- 4) Education of nonresident students
- 5) Tax base consolidation

Districts have historically selected Option 3. A voter election is required when exercising any form of Option 3 or Option 4. All districts notified as having a local revenue level in excess of entitlement must hold an election authorizing the purchase of attendance credit under Section 49.156, Education Code. Successful elections conducted under TEC former Chapter 41, carry over into TEC, Chapter 49. The most commonly chosen method of paying recapture is Option 3 (paying directly to the state). This option currently represents 100% of recapture. Funds received by the state from recapture are appropriated in the General Appropriations Act as a method of finance to help pay for the Foundation School Program (FSP). Each year, the TEA notifies school districts with local revenue levels estimated to exceed the tier two, level two guaranteed yield of \$49.28. However, the final determination of whether a school district will be required to make recapture payments is based on the district's tax effort and the extent to which the district's local revenue level exceeds the Tier One entitlement, or the tier two copper penny guaranteed yield of \$49.28, if the district is assessing copper pennies.

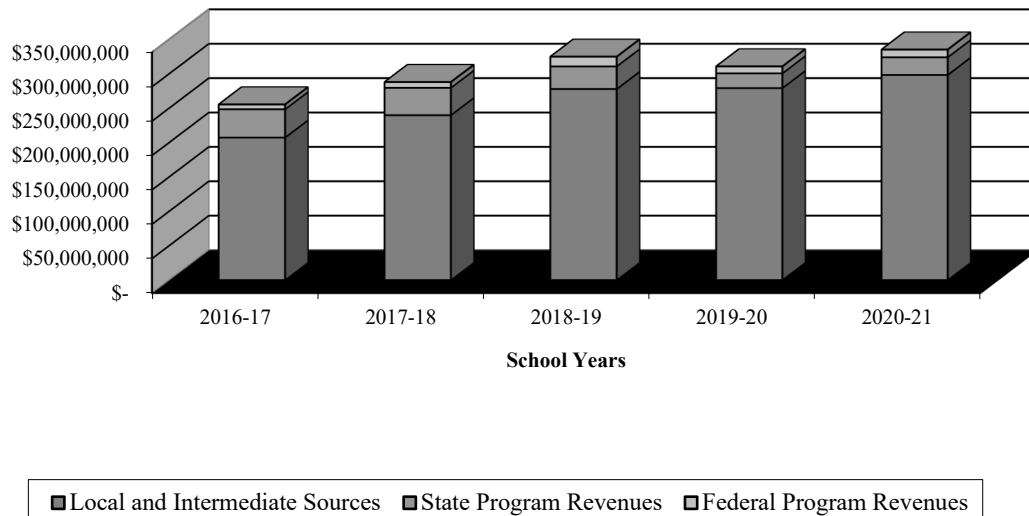
The School Finance System as Applied to the District

The District's wealth per student is greater than the equalized wealth value. Accordingly, the District has been required to exercise one of the permitted wealth equalization options. As a district with wealth per student in excess of the equalized wealth value, the District reduces its wealth per student by exercising Option 3 (purchase of attendance credits) pursuant to Chapter 49 of the Texas Education Code, as amended. District voters previously authorized Option 3 as a means of equalizing wealth at an election held within the District. As a so-called "Chapter 49 district", the District does not receive any State funding to pay debt service requirements on its outstanding indebtedness, including the Bonds. For a detailed discussion of State funding for school districts, see "CURRENT PUBLIC SCHOOL FINANCE SYSTEM - State Funding for Local School Districts".

A district's wealth per student must be tested for each future school year and, if it exceeds the maximum permitted level, must be reduced by exercise of one of the permitted wealth equalization options. Accordingly, if the District's wealth per student should exceed the maximum permitted level in future school years, it will be required each year to exercise one or more of the wealth reduction options. If the District were to consolidate (or consolidate its tax base for all purposes) with a property-poor district, the outstanding debt of each district could become payable from the consolidated district's combined property tax base, and the District's ratio of taxable property to debt could become diluted. If the District were to detach property voluntarily, a portion of its outstanding debt (including the Bonds) could be assumed by the district to which the property is annexed, in which case timely payment of the Bonds could become dependent in part on the financial performance of the annexing district.

Source: Northwest Independent School District OFFICIAL STATEMENT dated May 13, 2019.

MAJOR REVENUE SOURCES



MAJOR REVENUE SOURCES

| <u>Description</u> | <u>Actual 2016-17</u> | <u>Actual 2017-18</u> | <u>Actual 2018-19</u> | <u>Budget 2019-20</u> | <u>Budget 2020-21</u> |
|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Local and Intermediate Sources | \$ 207,364,434 | \$ 239,879,323 | \$ 277,944,362 | \$ 279,294,288 | \$ 298,428,777 |
| State Program Revenues | 41,130,734 | 39,825,326 | 32,900,331 | 21,464,603 | 25,641,009 |
| Federal Program Revenues | 7,022,361 | 8,342,260 | 14,102,332 | 10,066,952 | 11,212,151 |
| Total | \$ 255,517,529 | \$ 288,046,909 | \$ 324,947,025 | \$ 310,825,843 | \$ 335,281,937 |

DISCUSSION

Local Real and Personal Property Taxes is the District's main source of revenue at 85% of total revenue for 2020-2021. The District's Maintenance & Operations (M&O) tax rate for 2020-2021 is \$0.9163. The Interest & Sinking (I&S) tax rate decreased from \$0.45000 to \$0.42 to meet voter approved debt requirements. The total tax rate is \$1.3363.

The Available School Fund and Foundation School Program revenue are the second largest source of revenue at 5% of total revenue for 2020-2021. This is prescribed by state law (see State and Local Funding of School Districts) and is driven by student enrollment and assessed property value.

| | | | |
|------------------------------------|--------------|--------------------------------|--------------|
| Available School Fund (Per Capita) | \$ 9,546,474 | School Breakfast/Lunch Program | \$ 31,356 |
| Foundation School Fund (FSP) | \$ 7,240,674 | TRS-On-Behalf Payments | \$ 8,822,505 |

Federal Program Revenues constituting 1% of total revenue fare predominantly associated with federal grants. The largest federal grant revenue is the School Breakfast and Lunch Program with a 2020-2021 budget of \$2,360,505.

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | |
|---|--------------------|-------------------|-------------------|------------------|--------------------|
| COMBINED STATEMENT OF REVENUES | | | | | |
| TOTAL - ALL FUNDS | | | | | |
| BUDGET FOR THE YEAR ENDING JUNE 30, 2021 | | | | | |
| | | | | | |
| | | Special | Debt | Capital | |
| | General | Revenue | Service | Projects | Total |
| <u>Description</u> | <u>Fund</u> | <u>Funds</u> | <u>Funds</u> | <u>Funds</u> | <u>Funds</u> |
| REVENUES: | | | | | |
| Local and Intermediate Sources | | | | | |
| Local Real and Personal Property Taxes | 197,326,939 | - | 86,800,000 | - | 284,126,939 |
| Services Rendered to Other School Districts | - | - | - | - | - |
| Tuition and Fees | 453 | - | - | - | 453 |
| Other Revenues from Local Sources | 4,222,429 | 131,138 | 100,000 | 1,893,812 | 6,347,379 |
| Cocurricular, Enterprising Services or Activities | 500,000 | 7,263,901 | - | - | 7,763,901 |
| Revenues from Intermediate Sources | <u>190,105</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>190,105</u> |
| | | | | | |
| Total | <u>202,239,926</u> | <u>7,395,039</u> | <u>86,900,000</u> | <u>1,893,812</u> | <u>298,428,777</u> |
| | | | | | |
| | | | | | |
| State Program Revenues | | | | | |
| Per Capita and Foundation School Program | 16,787,148 | - | - | - | 16,787,148 |
| State Program Revenues Distributed by TEA | - | 31,356 | - | - | 31,356 |
| State Revenues Other than TEA | 8,795,451 | - | - | 27,054 | 8,822,505 |
| Shared Services Arrangements | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | | | |
| Total | <u>25,582,599</u> | <u>31,356</u> | <u>-</u> | <u>27,054</u> | <u>25,641,009</u> |
| | | | | | |
| | | | | | |
| Federal Program Revenues | | | | | |
| Other than State or Federal Agencies | - | - | - | - | - |
| Federal Revenues Distributed by the TEA | 288,992 | 8,173,159 | - | - | 8,462,151 |
| Federal Revenues Distributed by Other than TEA | 2,500,000 | - | - | - | 2,500,000 |
| Directly From the Federal Government | 250,000 | - | - | - | 250,000 |
| Shared Services Arrangements | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | | | |
| Total | <u>3,038,992</u> | <u>8,173,159</u> | <u>-</u> | <u>-</u> | <u>11,212,151</u> |
| | | | | | |
| Total Revenues | <u>230,861,517</u> | <u>15,599,554</u> | <u>86,900,000</u> | <u>1,920,866</u> | <u>335,281,937</u> |

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|
| COMBINED STATEMENT OF REVENUES | | | | | |
| TOTAL - ALL FUNDS | | | | | |
| BUDGET FOR THE YEAR ENDING JUNE 30, 2021 | | | | | |
| | | | | Adopted | Adopted |
| | Actual | Actual | Actual | Budget | Budget |
| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
| REVENUES: | | | | | |
| Local and Intermediate Sources | | | | | |
| Local Real and Personal Property Taxes | 194,478,502 | 224,673,410 | 261,231,986 | 267,688,939 | 284,126,939 |
| Services Rendered to Other School Districts | 16,046 | 3,500 | 300 | - | - |
| Tuition and Fees | 380,160 | 358,554 | 768,797 | 18,003 | 453 |
| Other Revenues from Local Sources | 3,967,357 | 6,086,992 | 8,618,206 | 4,263,987 | 6,347,379 |
| Cocurricular, Enterprising Services or Activities | 8,522,371 | 8,756,865 | 7,325,073 | 7,023,359 | 7,763,901 |
| Revenues from Intermediate Sources | - | - | - | - | 190,105 |
| | | | | | |
| Total | 207,364,434 | 239,879,323 | 277,944,362 | 278,994,288 | 298,428,777 |
| | | | | | |
| State Program Revenues | | | | | |
| Per Capita and Foundation School Program | 31,281,019 | 29,029,087 | 20,865,176 | 12,697,820 | 16,787,148 |
| State Program Revenues Distributed by TEA | 2,078,005 | 2,800,669 | 3,010,597 | 31,356 | 31,356 |
| State Revenues Other than TEA | 7,771,709 | 7,995,570 | 9,024,558 | 8,735,427 | 8,822,505 |
| Shared Services Arrangements | - | | | | |
| | | | | | |
| Total | 41,130,734 | 39,825,326 | 32,900,331 | 21,464,603 | 25,641,009 |
| | | | | | |
| Federal Program Revenues | | | | | |
| Other than State or Federal Agencies | - | - | 20,000 | - | - |
| Federal Revenues Distributed by the TEA | 5,776,902 | 6,742,124 | 9,436,971 | 7,316,952 | 8,605,187 |
| Federal Revenues Distributed by Other than TEA | 903,111 | 1,243,887 | 4,637,149 | 2,500,000 | 2,500,000 |
| Directly From the Federal Government | 342,348 | 536,320 | 8,213 | 250,000 | 250,000 |
| Shared Services Arrangements | - | - | - | - | - |
| | | | | | |
| Total | 7,022,361 | 8,522,331 | 14,102,332 | 10,066,952 | 11,355,187 |
| | | | | | |
| Total Revenues | 255,517,529 | 288,226,980 | 324,947,025 | 310,525,843 | 335,424,973 |

Tax Information

Ad Valorem Tax Law

The appraisal of property within the District is the responsibility of each respective County Appraisal District (collectively, the "Appraisal District") in which the District is located. Excluding agricultural and open-space land, which may be taxed on the basis of productive capacity, the Appraisal District is required under Title I of the Texas Tax Code (the "Property Tax Code") to appraise all property within the Appraisal District on the basis of 100% of its market value and is prohibited from applying any assessment ratios. In determining the market value of property, different methods of appraisal may be used, including the cost method of appraisal, the income method of appraisal and the market data comparison method of appraisal, and the method considered most appropriate by the chief appraiser is to be used. State law requires the appraised value of a residence homestead to be based solely on the property's value as a residence homestead, regardless of whether residential use is considered to be the highest and best use of the property. State law further limits the appraised value of a residence homestead for a tax year to an amount that would not exceed the lesser of (1) the market value of the property for the most recent tax year that the market value was determined by the appraisal office or (2) the sum of (a) 10% of the property's appraised value in the preceding tax year, plus (b) the property's appraised value in the preceding tax year, plus (c) the market value of all new improvements to the property. The value placed upon property within each Appraisal District is subject to review by an Appraisal Review Board, consisting of members appointed by the Board of Directors of each respective Appraisal District. Each Appraisal District is required to review the value of property within each respective Appraisal District at least every three years. The District may require annual review at its own expense, and is entitled to challenge the determination of appraised value of property within the District by petition filed with the appropriate Appraisal Review Board.

Reference is made to the Property Tax Code, for identification of property subject to

taxation; property exempt or which may be exempted from taxation, if claimed; the appraisal of property for ad valorem taxation purposes; and the procedures and limitations applicable to the levy and collection of ad valorem taxes.

Article VIII and State law provide for certain exemptions from property taxes, the valuation of agricultural and open-space lands at productivity value, and the exemption of certain personal property from ad valorem taxation.

Certain residence homestead exemptions from ad valorem taxes for public school purposes are mandated by Section 1-b, Article VIII, and State law and apply to the market value of residence homesteads in the following sequence:

\$25,000 (effective January 1, 2015); and an additional \$10,000 for those 65 years of age or older, or the disabled. A person over 65 and disabled may receive only one \$10,000 exemption, and only one such exemption may be received per family, per residence homestead. State law also mandates a freeze on taxes paid on residence homesteads of persons who are 65 years of age or older or disabled, to the extent that such persons are eligible for the \$10,000 exemption. Such residence homesteads shall be appraised and taxes calculated as on any other property, but taxes shall never exceed the amount imposed in the first year in which the property received the \$10,000 exemption. The freeze on ad valorem taxes on the homesteads of persons who are 65 years of age or older or disabled is also transferable to a different residence homestead. If improvements (other than repairs or improvements required to comply with governmental requirements) are made to the property, the value of the improvements is taxed at the then current tax rate, and the total amount of taxes imposed is increased to reflect the new improvements with the new amount of taxes then serving as the ceiling on taxes for the following years. A "disabled" person is one who is "under a

disability for purposes of payment of disability insurance benefits under the Federal Old Age, Survivors and Disability Insurance". Also, a surviving spouse of a taxpayer who qualifies for the freeze on ad valorem taxes is entitled to the same exemption so long as the property was the residence homestead of the surviving spouse when the deceased spouse died, remains the residence homestead of the surviving spouse and the spouse was at least 55 years of age at the time of the death of the individual's spouse. Pursuant to a constitutional amendment approved by the voters on May 12, 2007, legislation was enacted to reduce the school property tax limitation imposed by the freeze on taxes paid on residence homesteads of persons 65 years of age or over or of disabled persons to correspond to reductions in local school district tax rates from the 2005 tax year to the 2006 tax year and from the 2006 tax year to the 2007 tax year (see "CURRENT PUBLIC SCHOOL FINANCE SYSTEM - General" herein). The school property tax limitation provided by the constitutional amendment and enabling legislation apply to the 2007 and subsequent tax years. The school property tax limitation provided by the constitutional amendment and enabling legislation apply to the 2007 and subsequent tax years.

In addition, under Section 1-b, Article VIII, and State law, the governing body of a political subdivision, at its option, may grant either or both of the following:

- (i) An exemption of not less than \$3,000 of the market value of the residence homestead of persons 65 years of age or older and the disabled from all ad valorem taxes thereafter levied by the political subdivision;
- (ii) An exemption of up to 20% of the market value of residence homesteads; minimum exemption \$5,000.

After the exemption described in (i) above is authorized, such exemption may be repealed or decreased or increased in amount (a) by the governing body of the political subdivision

or (b) by a favorable vote of a majority of the qualified voters at an election called by the governing body of the political subdivision, which election must be called upon receipt of a petition signed by at least 20% of the number of qualified voters who voted in the preceding election of the political subdivision. In the case of a decrease, the amount of the exemption may not be reduced to less than \$3,000 of the market value.

The surviving spouse of an individual who qualifies for the exemption listed in (i) above for the residence homestead of a person 65 or older (but not the disabled) is entitled to an exemption for the same property in an amount equal to that of the exemption for which the deceased spouse qualified if (i) the deceased spouse died in a year in which the deceased spouse qualified for the exemption, (ii) the surviving spouse was at least 55 years of age at the time of the death of the individual's spouse and (iii) the property was the residence homestead of the surviving spouse when the deceased spouse died and remains the residence homestead of the surviving spouse. On November 3, 2015, Texas voters approved an amendment to this law to provide for the exemption from ad valorem taxation for those surviving spouses of veterans who died before 2011, of which such amendment applies for the tax year beginning on or after January 1, 2016.

In the case of residence homestead exemptions granted under Section 1-b, Article VIII, ad valorem taxes may continue to be levied against the value of homesteads exempted where ad valorem taxes have previously been pledged for the payment of debt if cessation of the levy would impair the obligation of the contract by which the debt was created.

State law and Section 2, Article VIII, mandate an additional property tax exemption for disabled veterans or the surviving spouse or children of a deceased veteran who died while on active duty in the armed forces; the exemption applies to either real or personal property with the

amount of assessed valuation exempted ranging from \$5,000 to a maximum of \$12,000; provided, however, that a disabled veteran who receives from the from the United States Department of Veterans Affairs or its successor, 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or of individual unemployability is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead. Effective January 1, 2012 and subject to certain conditions, surviving spouses of a deceased veteran who had received a disability rating of 100% will be entitled to receive a residential homestead exemption equal to the exemption received by the deceased spouse until such surviving spouse remarries. In addition, a partially disabled veteran or the surviving spouse of a partially disabled veteran is entitled to an exemption from taxation of a percentage of the appraised value of their residence homestead in an amount equal to the partially disabled veteran's disability rating if the residence homestead was donated at no cost by a charitable organization. Finally, the surviving spouse of a member of the armed forces who was killed in action is entitled to an exemption of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the service member's death and said property was the service member's residence homestead at the time of death. Such exemption may be transferred to a subsequent residence homestead of the surviving spouse, if the surviving spouse has not remarried, in an amount equal to the exemption received on the prior residence in the last year in which such exemption was received.

Effective January 1, 2018, a partially disabled veteran or the surviving spouse of a partially disabled veteran is entitled, if a residence is donated by a charitable organization, to an exemption equal to the percentage of the veteran's disability, or at some cost to the disabled veteran in the form of a cash payment, a mortgage, or both in an aggregate amount that is not more than 50% of the good faith estimate of the market value

of the residence homestead made by the charitable donation as of the date the donation is made.

Following the approval by the voters at a November 7, 2017 Statewide election (and effective as of January 1, 2018), the surviving spouse of a member of the armed forces who is killed in action is entitled to a property tax exemption for all or part of the market value of such surviving spouse's residences homestead, if the surviving spouse has not remarried since the service member's death and said property was the service member's residence homestead at the time of death. Such exemption is transferable to a different property of the surviving spouse, if the surviving spouse has not remarried, in an amount equal to the exemption received on the prior residence in the last year in which such exemption was received.

Article VIII provides that eligible owners of both agricultural land (Section 1-d) and open-space land (Section 1-d-1), including open-space land devoted to farm or ranch purposes or open-space land devoted to timber production, may elect to have such property appraised for property taxation on the basis of its productive capacity. The same land may not be qualified under both Section 1-d and 1-d-1.

Nonbusiness personal property, such as automobiles or light trucks, are exempt from ad valorem taxation unless the governing body of a political subdivision elects to tax this property. Boats owned as nonbusiness property are exempt from ad valorem taxation.

Article VIII, Section 1-j of the Texas Constitution provides for "freeport property" to be exempted from ad valorem taxation. Freeport property is defined as goods detained in Texas for 175 days or less for the purpose of assembly, storage, manufacturing, processing or fabrication. Notwithstanding such exemption, counties, school districts, junior college districts and cities may tax such tangible personal

property provided official action to tax the same was taken before April 1, 1990. Decisions to continue to tax may be reversed in the future; decisions to exempt freeport property are not subject to reversal.

Article VIII, Section 1-n of the Texas Constitution provides for the exemption from taxation of “goods-in-transit.” “Goods-in-transit” is defined by Section 11.253 of the Tax Code, which is effective for tax years 2008 and thereafter, as personal property acquired or imported into Texas and transported to another location in the State or outside of the State within 175 days of the date the property was acquired or vessel and out-board motor, heavy equipment and manufactured housing inventory. Section 11.253 permits local governmental entities, on a local option basis, to take official action by January 1 of the year preceding a tax year, after holding a public hearing, to tax goods-in-transit during the following tax year. A taxpayer may receive only one of the freeport exemption or the goods-in-transit exemption for items of personal property.

A city or county may create a tax increment financing district (“TIF”) within the city or county with defined boundaries and establish a base value of taxable property in the TIF at the time of its creation. Overlapping taxing units, including school districts, may agree with the city or county to contribute all or part of future ad valorem taxes levied and collected against the “incremental value” (taxable value in excess of the base value) of taxable real property in the TIF to pay or finance the costs of certain public improvements in the TIF, and such taxes levied and collected for and on behalf of the TIF are not available for general use by such contributing taxing units. Prior to September 1, 2001, school districts were allowed to enter into tax abatement agreements to encourage economic development. Under such agreements, a property owner agrees to construct certain improvements on its property. The school district in turn agrees not to levy a tax on all or part of the increased value attributable to the improvements until the expiration of the agreement. The abatement agreement could last for a period

of up to 10 years. School districts have been prohibited from entering into new tax abatement agreements since September 1, 2001. In addition, credit will not be given by the Commissioner of Education in determining a district’s property value wealth per student for (1) the appraised value, in excess of the “frozen” value, of property that is located in a TIF created after May 31, 1999 (except in certain limited circumstances where the municipality creating the tax increment financing zone gave notice prior to May 31, 1999 to all other taxing units that levy ad valorem taxes in the TIF of its intention to create the TIF and the TIF was created and had its final project and financing plan approved by the municipality prior to August 31, 1999), or (2) for the loss of value of abated property under any abatement agreement entered into after May 31, 1993. Notwithstanding the foregoing, in 2001 the Legislature enacted legislation known as the Texas Economic Development Act, which provides incentives for school districts to grant limitations on appraised property values and provide ad valorem tax credits to certain corporations and limited liability companies to encourage economic development within the district. Generally, during the last eight years of the ten-year term of a tax limitation agreement, the school district may only levy and collect ad valorem taxes for maintenance and operation purposes on the agreed-to limited appraised property value. The taxpayer is entitled to a tax credit from the school district for the amount of taxes imposed during the first two years of the tax limitation agreement on the appraised value of the property above the agreed-to limited value. Additional State funding is provided to a school district for each year of such tax limitation in the amount of the tax credit provided to the taxpayer. During the first two years of a tax limitation agreement, the school district may not adopt a tax rate that exceeds the district’s rollback tax rate (see “TAX INFORMATION - Public Hearing and Rollback Tax Rate” and “TAX INFORMATION – District Application of Tax Code”).

The governing body of a political subdivision is prohibited from repealing or reducing the amount of an optional homestead exemption that was in place for the 2014 tax year (fiscal year 2015) for a period ending December 31, 2019.

Tax Rate Limitations

A school district is authorized to levy maintenance and operation ("M&O") taxes subject to approval of a proposition submitted to district voters under Section 45.003(d) of the Texas Education Code, as amended. The maximum M&O tax rate that may be levied by a district cannot exceed the voted maximum rate or the maximum rate described in the next succeeding paragraph. The maximum voted M&O tax rate for the District is \$1.50 per \$100 of assessed valuation as approved by the voters at an election held on March 14, 1972 under Chapter 20, Texas Education Code (now codified at Section 45.003, Texas Education Code).

The maximum tax rate per \$100 of assessed valuation that may be adopted by the District may not exceed \$1.50. The State Compression Percentage is set by legislative appropriation for each State fiscal biennium or, in the absence of legislative appropriation, by the Commissioner. For a more detailed description of the State Compression Percentage, see "CURRENT PUBLIC SCHOOL FINANCE SYSTEM - Local Funding for School Districts." Furthermore, a school district cannot annually increase its tax rate in excess of the district's "rollback tax rate" without submitting such tax rate to a referendum election and a majority of the voters voting at such election approving the adopted rate. See "TAX INFORMATION - Public Hearing and Rollback Tax Rate."

A school district is also authorized to issue bonds and levy taxes for payment of bonds subject to voter approval of a proposition submitted to the voters under Section 45.003(b)(1), Texas Education Code, as amended, which provides a tax unlimited as to rate or amount for the support of school

district bonded indebtedness (see "THE BONDS – Security and Source of Payment").

Section 45.0031, Texas Education Code, as amended ("Section 45.0031"), requires a district to demonstrate to the Texas Attorney General that it has the prospective ability to pay its maximum annual debt service on a proposed issue of bonds and all previously issued bonds, other than bonds approved by district voters at an election held on or before April 1, 1991 and issued before September 1, 1992 (or debt issued to refund such bonds, collectively, "exempt bonds"), from a tax levied at a rate of \$0.50 per \$100 of assessed valuation before bonds may be issued. In demonstrating the ability to pay debt service at a rate of \$0.50, a district may take into account EDA and IFA allotments to the district, which effectively reduce the district's local share of debt service, and may also take into account Tier One funds allotted to the district. The District is required to deposit any State allotments provided solely for payment of debt service into the District's interest and sinking fund upon receipt of such amounts. In addition, the District must, prior to levying an interest and sinking fund tax rate that exceeds \$0.50 per \$100 of assessed valuation, credit to the interest and sinking fund other State assistance, including Tier One funds that may be used for either operating purposes or for payment of debt service, in an amount equal to the amount needed to demonstrate compliance with the threshold tax rate test and which is received or to be received in that year. Once the prospective ability to pay such tax has been shown and the bonds are issued, a district may levy an unlimited tax to pay debt service. Taxes levied to pay refunding bonds issued pursuant to Chapter 1207, Texas Government Code, are not subject to the \$0.50 tax rate test; however, taxes levied to pay debt service on such

bonds (other than bonds issued to refund exempt bonds) are included in maximum annual debt service for calculation of the \$0.50 threshold tax rate test when applied to subsequent bond issues. The Bonds are issued for school building purposes pursuant to Chapter 45, Texas Education Code as new debt and are subject to the threshold tax rate test. Under current law, a district may demonstrate its ability to comply with the \$0.50 threshold tax rate test by applying the \$0.50 tax rate to an amount equal to 90% of projected future taxable value of property in the district, as certified by a registered professional appraiser, anticipated for the earlier of the tax year five years after the current tax year or the tax year in which the final payment for the bonds is due. However, if a district uses projected future taxable values to meet the \$0.50 threshold tax rate test and subsequently imposes a tax at a rate greater than \$0.50 per \$100 of valuation to pay for bonds subject to the test, then for subsequent bond issues, the Attorney General must find that the district has the projected ability to pay principal and interest on the proposed bonds and all previously issued bonds subject to the \$0.50 threshold tax rate test from a tax rate of \$0.45 per \$100 of valuation. The District has used projected property values to satisfy this threshold test. See "TAX INFORMATION – Tax Rate Limitations" herein.

Public Hearing and Rollback Tax Rate

In setting its annual tax rate, the governing body of a school district generally cannot adopt a tax rate exceeding the district's "rollback tax rate" without approval by a majority of the voters voting at an election approving the higher rate. The tax rate consists of two components: (1) a rate for funding of maintenance and operation expenditures and (2) a rate for debt service. The rollback tax rate for a school district is the lesser of (A) the sum of (1) the product of the district's "State Compression Percentage" for that year multiplied by \$1.50, (2) the rate of \$0.04, (3) any rate increase above the rollback tax rate in prior years that were approved by voters, and (4) the district's

current debt rate, or (B) the sum of (1) the district's effective maintenance and operations tax rate, (2) the product of the district's State Compression Percentage for that year multiplied by \$0.06; and (3) the district's current debt rate (see "CURRENT PUBLIC SCHOOL FINANCE SYSTEM - Local Funding for School Districts" for a description of the "State Compression Percentage"). If for the preceding tax year a district adopted an M&O tax rate that was less than its effective M&O tax rate for that preceding tax year, the district's rollback tax for the current year is calculated as if the district had adopted an M&O tax rate for the preceding tax year equal to its effective M&O tax rate for that preceding tax year.

The "effective maintenance and operations tax rate" for a school district is the tax rate that, applied to the current tax values, would provide local maintenance and operating funds, when added to State funds to be distributed to the district pursuant to Chapter 42 of the Texas Education Code for the school year beginning in the current tax year, in the same amount as would have been available to the district in the preceding year if the funding elements of wealth equalization and State funding for the current year had been in effect for the preceding year.

Section 26.05 of the Tax Code provides that the governing body of a taxing unit is required to adopt the annual tax rate for the unit before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit, and a failure to adopt a tax rate by such required date will result in the tax rate for the taxing unit for the tax year to be the lower of the effective tax rate calculated for that tax year or the tax rate adopted by the taxing unit for the preceding tax year. Before adopting its annual tax rate, a public meeting must be held for the purpose of adopting a budget for the succeeding year. A notice of public meeting to discuss budget and proposed tax rate must be published in the time, format and manner prescribed in Section 44.004 of the Texas Education Code. Section

44.004(e) of the Texas Education Code provides that a person who owns taxable property in a school district is entitled to an injunction restraining the collection of taxes by the district if the district has not complied with such notice requirements or the language and format requirements of such notice as set forth in Section 44.004(b), (c) and (d), and, if applicable, Subsection (i), and if such failure to comply was not in good faith. Section 44.004(e) further provides the action to enjoin the collection of taxes must be filed before the date the district delivers substantially all of its tax bills. A district may adopt its budget after adopting a tax rate for the tax year in which the fiscal year covered by the budget begins if the district elects to adopt its tax rate before receiving the certified appraisal roll. A district that adopts a tax rate before adopting its budget must hold a public hearing on the proposed tax rate followed by another public hearing on the proposed budget rather than holding a single hearing on the two items.

Property Assessment and Tax Payment

Property within the District is generally assessed as of January 1 of each year. Business inventory may, at the option of the taxpayer, be assessed as of September 1. Oil and gas reserves are assessed on the basis of a valuation process which uses pricing information contained in the most recently published Early Release Overview of the Annual Energy Outlook published by the United States Energy Information Administration, as well as appraisal formulas developed by the State Comptroller of Public Accounts. Effective January 1, 2016, the valuation of assessment of oil and gas reserves depends upon pricing information in either the standard edition of the Annual Energy Outlook or, if the most recently published edition of the Annual Energy Outlook was published before December 1 of the preceding calendar year, the Short-Term Energy Outlook report published in January of the current calendar year. Taxes become due October 1 of the same year, and become delinquent on February 1 of the following year. Taxpayers 65 years old or older are

permitted by State law to pay taxes on homesteads in four installments with the first installment due on February 1 of each year and the final installment due on August 1.

Penalties and Interest

Charges for penalty and interest on the unpaid balance of delinquent taxes are made as follows:

| <u>Month</u> | <u>Penalty</u> | <u>Interest(b)</u> | <u>Total</u> |
|--------------|----------------|--------------------|--------------|
| February | 6% | 1% | 7% |
| March | 7 | 2 | 9 |
| April | 8 | 3 | 11 |
| May | 9 | 4 | 13 |
| June | 10 | 5 | 15 |
| July | 12 | 6 | 18 |

After July, penalty remains at 12%, and interest accrues at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. A delinquent tax continues to accrue interest as long as the tax remains unpaid, regardless of whether a judgment for the delinquent tax has been rendered. The purpose of imposing such interest penalty is to compensate the taxing unit for revenue lost because of the delinquency. In addition, if an account is delinquent in July, an attorney's collection fee of up to 20% may be added to the total tax penalty and interest charge.

Taxes levied by the District are a personal obligation of the owner of the property. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties and interest ultimately imposed for the year on the property. The lien exists in favor of the State and each taxing unit, including the District, having the power to tax the property. The District's tax lien is on a parity with tax liens of all other such taxing units. A tax lien on real property has priority over the claim of most creditors and other holders of liens on the property encumbered by the tax lien, whether or not the debt or lien existed before the attachment of the tax lien. Personal property

under certain circumstances is subject to seizure and sale for the payment of delinquent taxes, penalty and interest. Except with respect to taxpayers who are 65 years of age or older or disabled. At any time after taxes on property become delinquent, the District may file suit to foreclose the lien securing payment of the tax, to enforce personal liability for the tax, or both. In filing a suit to foreclose a tax lien on real property, the District must join other taxing units that have claims for delinquent taxes against all or part of the same property. The ability of the District to collect delinquent taxes by foreclosure may be adversely affected by the amount of taxes owed to other taxing units, adverse market conditions, taxpayer redemption rights, or bankruptcy proceedings which restrain the collection of a taxpayer's debt.

Federal bankruptcy law provides that an automatic stay of actions by creditors and other entities, including governmental units, goes into effect with the filing of any petition in bankruptcy. The automatic stay prevents governmental units from foreclosing on property and prevents liens for post-petition taxes from attaching to property and obtaining secured creditor status unless, in either case, an order lifting the stay is obtained from the bankruptcy court. In many cases post-petition taxes are paid as an administrative expense of the estate in bankruptcy or by order of the bankruptcy court.

District Application of Tax Code

The District does not grant an optional or additional exemption to the market value of the residence homestead of persons 65 years of age or older and the disabled.

The District does not grant an additional exemption of 20% of the market value of residence homesteads.

See Table 1 for a listing of the amounts of the exemptions described above.

Ad valorem taxes are not levied by the District against the exempt value of residence homesteads for the payment of debt.

The District does not tax nonbusiness personal property; and the District contracts with the Denton County Tax Collector's office for the collection of its own ad valorem taxes.

The District has a tax abatement policy, but has no abatement agreements in place.

The District does not permit split payments, and discounts are not allowed.

The District does not tax freeport property.

The District has opted to tax goods-in-transit.

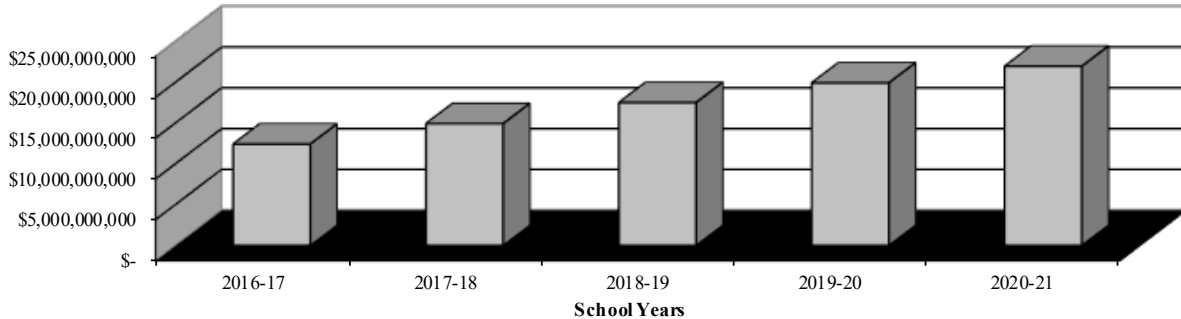
The District has not entered into any appraised value limitation agreements pursuant to the Texas Economic Development Act, Chapter 313, Texas Tax Code.

Tax Increment Finance Zones

The District participates in two Tax Increment Financing Reinvestment Zones ("TIRZ #1" and "TIRZ #2"). TIRZ #1 has an incremental value of \$36,236,742 and TIRZ #2 has an incremental value of \$86,383,149.

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
ASSESSED VALUE OF TAXABLE PROPERTY
BUDGET FOR THE YEAR ENDING JUNE 30, 2021**

ASSESSED VALUE OF TAXABLE PROPERTY



■ 2016-17 ■ 2017-18 ■ 2018-19 ■ 2019-20 ■ 2020-21

ASSESSED VALUE OF TAXABLE PROPERTY

| <u>Description</u> | <u>Actual 2016-17</u> | <u>Actual 2017-18</u> | <u>Actual 2018-19</u> | <u>Budget 2019-20</u> | <u>Budget 2020-21</u> |
|----------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| CAD Certified Appraisal Records | \$12,420,509,000 | \$14,924,184,765 | \$17,503,055,570 | \$19,925,863,134 | \$21,968,388,132 |
| Comptroller Property Value Study | \$12,917,014,030 | \$14,640,189,835 | \$17,322,266,727 | \$19,812,032,417 | N / A |

DISCUSSION

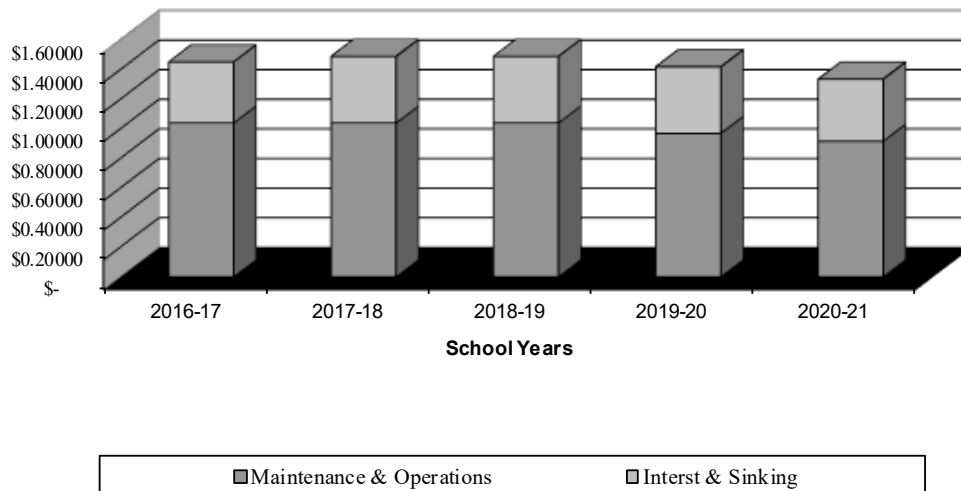
The Denton, Tarrant, and Wise Central Appraisal Districts ("CAD") certify the appraisal records by July 25th of every tax year based on property values as of January 1st of the tax year. All properties are assessed at 100% of market value. The CAD certification of the 2020 Appraisal Records occurred in late July and the Denton County Tax Assessor-Collector calculated the rollback tax rate shortly thereafter. The required legal notice was published on July 29th. The Board of Trustees held the required public meeting and adopted the tax rate on August 10, 2020.

The District's fiscal year runs from July 1st to June 30th. Therefore, the 2020 Certified Estimate Appraisal Roll Totals occurred in early June and the rollback tax rate was calculated shortly thereafter. The required legal notice was published on June 13th. The Board of Trustees held the required public meeting and adopted the budget on June 29, 2020.

The Texas Comptroller of Public Accounts annually certifies the final value property values on or before July 1st of the following year. The Commissioner of Education uses the final values in the process of allocating state funds to school districts. This includes wealth equalization under the Texas Education Code Chapter 49 provisions.

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX RATES
BUDGET FOR THE YEAR ENDING JUNE 30, 2021**

PROPERTY TAX RATES



PROPERTY TAX RATES

| | Actual | Actual | Actual | Actual | Actual |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <u>Description</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
| Maintenance & Operations | \$ 1.04000 | \$ 1.04000 | \$ 1.04000 | \$ 0.97000 | \$ 0.91630 |
| Interest & Sinking | <u>0.41250</u> | <u>0.45000</u> | <u>0.45000</u> | <u>0.45000</u> | <u>0.42000</u> |
| Total Tax Rate | \$ <u>1.45250</u> | \$ <u>1.49000</u> | \$ <u>1.49000</u> | \$ <u>1.42000</u> | \$ <u>1.33630</u> |

DISCUSSION

The Board of Trustees adopted the tax rates on August 10th after giving appropriate public notice.

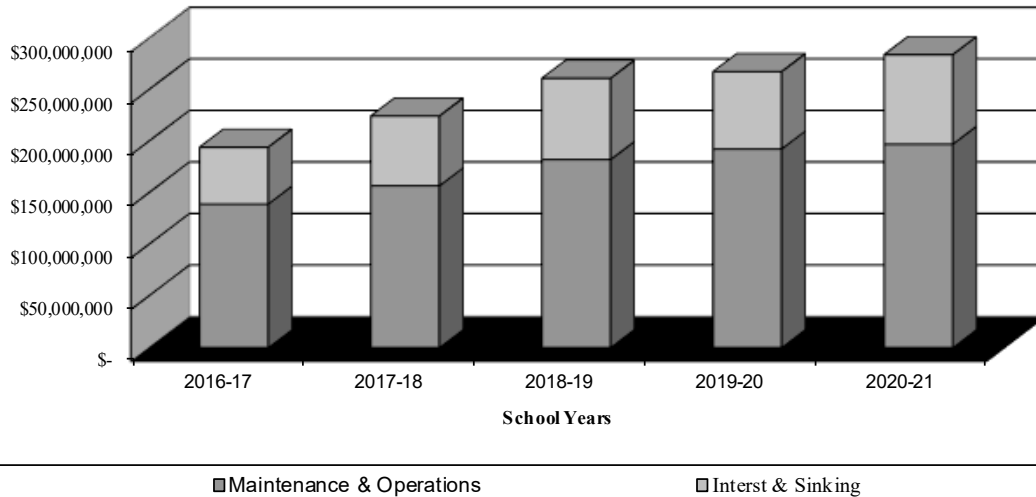
School district tax rates consist of a Maintenance & Operations (M&O) and an Interest & Sinking (I&S) tax rate.

Maintenance and Operations (M&O) tax rate: A local school district tax rate that raises revenue to be used to operate and maintain the district's schools. The 2019-20 Maintenance & Operations tax rate was compressed due to the 86th Legislature and was set at \$0.97. House Bill 3, as required by the 2019 Legislature, required districts to lower their M&O rates. The I&S rates were unaffected. The 2020-21 Maintenance & Operations tax rate decreased to \$0.9163 after a failed VATRE in November, 2020.

Interest and Sinking (I&S) tax rate: A tax levied and money used by school districts to pay for voter approved bonded indebtedness, usually construction of facilities or other capital needs. The 2020-21 Interest & Sinking tax rate was reduced from \$0.45000 to \$0.42000.

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX COLLECTIONS
BUDGET FOR THE YEAR ENDING JUNE 30, 2021**

PROPERTY TAX COLLECTIONS



PROPERTY TAX COLLECTIONS

| <u>Description</u> | <u>Actual 2016-17</u> | <u>Actual 2017-18</u> | <u>Actual 2018-19</u> | <u>Budget 2019-20</u> | <u>Budget 2020-21</u> |
|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Maintenance & Operations | \$ 139,322,830 | \$ 156,985,786 | \$ 182,413,628 | \$ 192,780,626 | \$ 197,326,939 |
| Interest & Sinking | 55,155,672 | 67,687,624 | 78,809,261 | 74,908,313 | 86,800,000 |
| Total | \$ 194,478,502 | \$ 224,673,410 | \$ 261,222,889 | \$ 267,688,939 | \$ 284,126,939 |

DISCUSSION

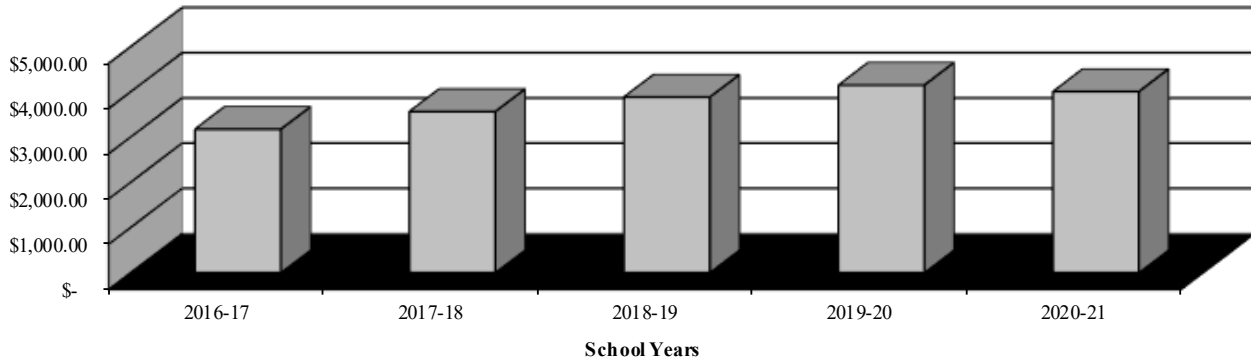
School district property tax collections consist of Maintenance & Operations taxes (M&O) and Interest & Sinking (I&S) taxes. Maintenance & Operations taxes are used to operate and maintain the district's schools while Interest & Sinking taxes are used to pay for bonded indebtedness associated with the construction of facilities or other capital needs.

Maintenance and Operations (M&O) tax rate: A local school district tax rate that raises revenue to be used to operate and maintain the district's schools. The 2019-20 Maintenance & Operations tax rate was compressed due to the 86th Legislature and was set at \$0.97. House Bill 3, as required by the 2019 Legislature, required districts to lower their M&O rates. The I&S rates were unaffected. The 2020-21 Maintenance & Operations tax rate decreased to \$0.9163 after a failed VATRE in November, 2020.

Interest and Sinking (I&S) tax rate: A tax levied and money used by school districts to pay for voter approved bonded indebtedness, usually construction of facilities or other capital needs. The 2020-21 Interest & Sinking tax rate was reduced from \$0.45000 to \$0.42000.

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
COMPARISON OF LEVY ON AVERAGE RESIDENCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2021**

COMPARISON OF LEVY ON AVERAGE RESIDENCE



■ Taxes Due on Average Residence

COMPARISON OF LEVY ON AVERAGE RESIDENCE

| <u>Description</u> | <u>Actual 2016-17</u> | <u>Actual 2017-18</u> | <u>Actual 2018-19</u> | <u>Budget 2019-20</u> | <u>Budget 2020-21</u> |
|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Residence: | | | | | |
| Average Market Value | \$ 248,334 | \$ 269,962 | \$ 291,106 | \$ 316,613 | \$ 330,739 |
| Average Taxable Value | \$ 218,219 | \$ 238,971 | \$ 260,456 | \$ 291,928 | \$299,557 |
| Tax Rate per \$100 Value | \$ 1.45250 | \$ 1.49000 | \$ 1.49000 | \$ 1.42000 | \$ 1.33630 |
| Taxes Due on Average Residence | \$ 3,169.33 | \$ 3,560.67 | \$ 3,880.79 | \$ 4,145.37 | \$ 4,002.98 |
| Increase (Decrease) in Taxes | \$ 3,169.33 | \$ 391.34 | \$ 320.12 | \$ 264.58 | \$ (142.40) |

DISCUSSION

The difference between the average market value and the average taxable value for residences are the home owner exemptions within the Property Tax Code. The Texas Homestead Exemption for School District Property Taxes Amendment which increased the homestead exemption from \$15,000 to \$25,000 was on the November 3, 2015 ballot in Texas as a legislatively referred constitutional amendment, where it was approved. An individual who is disabled or is 65 or older receives an additional exemption from taxation by a school district of \$10,000 of the appraised value of the residence homestead.

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Northwest Independent School District will hold a public meeting at 5:30 PM ON 08/10/2020 in Northwest ISD Administration Building 2001 Texan Drive Justin, TX 76247. 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 | <u>\$1.08</u> /\$100 (Proposed rate for maintenance and operations) |
| School Debt Service Tax | |
| Approved by Local Voters | <u>\$.45</u> /\$100 (Proposed rate to pay bonded indebtedness) |

Comparison of Proposed Budget with Last Year's Budget

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 | <u>6.3%</u> increase or <u> </u> % (decrease) |
| Debt service | <u>5.6%</u> increase or <u> </u> % (decrease) |
| Total expenditures | <u>6.0%</u> increase or <u> </u> % (decrease) |

Total Appraised Value and Total Taxable Value (as calculated under Tax Code Section 26.04)

| | Preceding Tax Year | Current Tax Year |
|--|--------------------|------------------|
| Total appraised value* of all property | \$26,775,175.581 | \$28,723,747.132 |
| Total appraised value* of new property** | \$ 1,438,827.447 | \$ 1,827,641.053 |
| Total taxable value*** of all property | \$20,944,938.630 | \$22,279,235.837 |
| Total taxable value*** of new property** | \$ 1,381,652.146 | \$ 1,793,676.450 |

* "Appraised value" is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).

** "New property" is defined by Tax Code Section 26.012(17).

*** "Taxable value" is defined by Tax Code Section 1.04(10).

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$1,069,039,742

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

| | Maintenance & Operations | Interest & Sinking Fund* | Total | Local Revenue Per Student | State Revenue Per Student |
|---|-----------------------------|-----------------------------|-------------|------------------------------|------------------------------|
| Last Year's Rate | \$.97 | \$.45* | \$ 1.42 | \$ 10,474 | \$ 146 |
| Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service | \$.97048 | \$.423470* | \$ 1.393940 | \$ 11,118 | \$ 204 |
| Proposed Rate | \$ 1.08 | \$.45 | \$ 1.53 | \$ 12,372 | \$ 686 |

*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.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

| | Last Year | This Year |
|---|-------------|-------------|
| Average Market Value of Residences | \$ 311,625 | \$ 330,739 |
| Average Taxable Value of Residences | \$ 280,512 | \$ 299,557 |
| Last Year's Rate Versus Proposed Rate per \$100 Value | \$ 1.42 | \$ 1.53 |
| Taxes Due on Average Residence | \$ 3,983.27 | \$ 4,583.22 |
| Increase (Decrease) in Taxes | | \$ 599.95 |

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 1.4064. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of 1.4064.

Fund Balances

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) | \$87,142,812 |
| Interest & Sinking Fund Balance(s) | \$55,840,207 |

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.

RESOLUTION

A RESOLUTION OF THE NORTHWEST INDEPENDENT SCHOOL DISTRICT LEVYING THE TAX RATE FOR THE NORTHWEST INDEPENDENT SCHOOL DISTRICT FOR THE TAX YEAR 2020 AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of Trustees of the Northwest Independent School District finds that the levy of ad valorem taxes set forth below are necessary to fund the maintenance and operation of the Northwest Independent School District, and

WHEREAS, the Board of Trustees of the Northwest Independent School District finds that the levy of ad valorem taxes set forth below are necessary to fund the payment of principal and interest on debt of the Northwest Independent School District.

NOW, THEREFORE, IT IS RESOLVED by the Board of Trustees of the Northwest Independent School District:

SECTION 1: The Board of Trustees of the Northwest Independent School District does levy and adopt a tax rate on \$100 valuation for property located within the Northwest Independent School District for the tax year 2020 as follows:

- a. \$0.9163 for the purpose of maintenance and operations;
- b. \$0.4200 for the payment of principle and interest on debt of the District;
- c. \$1.3363 total tax rate

Such taxes are to be assessed and collected by the tax officials designated by the District.

SECTION 2: If any section, subsection, sentence, clause or phrase of this Resolution is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this Resolution, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, and phrases be declared unconstitutional.

DULY PASSED AND APPROVED BY THE BOARD OF TRUSTEES OF THE NORTHWEST INDEPENDENT SCHOOL DISTRICT on this 16th day of November, 2020.

REPORT AND ACTION ITEMS

NO. 7993 APPROVE THE NOTICE OF PUBLIC MEETING TO DISCUSS THE BUDGET AND PROPOSED TAX RATE: It was moved by Mr. Schluter and seconded by Dr. Simpson to approve the notice of public meeting to discuss the budget and the proposed tax rate as recommended by the administration. Motion carried unanimously 7-0.

NO. 7994 APPROVE THE HVAC REPLACEMENT ON BYRON NELSON HIGH SCHOOL FIELD HOUSE: It was moved by Dr. Simpson and seconded by Mr. Hastings to approve the change order in the amount of \$493,524.00 for the HVAC replacement on Byron Nelson High School field house as recommended by the administration. Motion carried unanimously 7-0.

Dr. Warren and Dr. Griffin presented plans for the 2020-2021 school year.

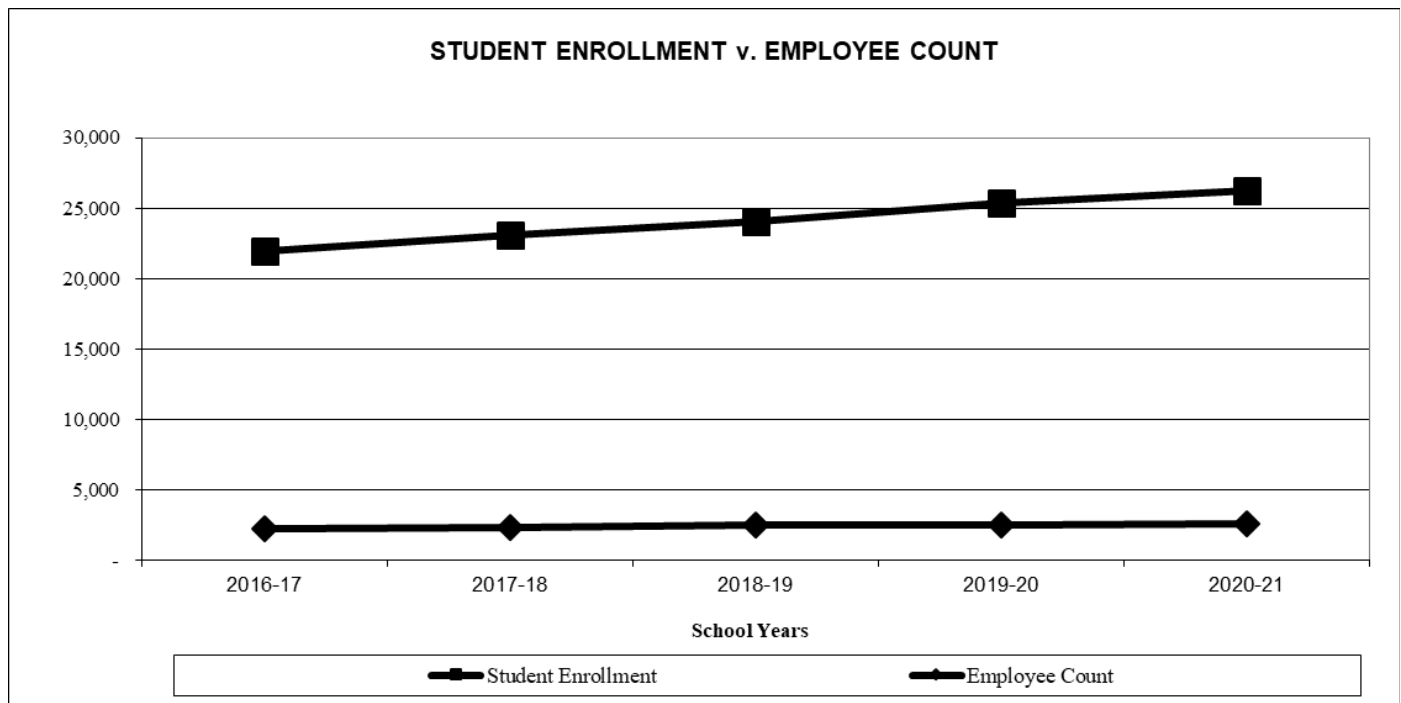
NO. 7995 ADJOURN: It was moved by Mr. Schluter and seconded by Dr. Rauch to adjourn at 6:59 P.M. Motion carried unanimously 7-

Student Enrollment Projections

The annual enrollment projections are generated by Templeton Demographics. The enrollment projections are then reviewed by a District team before release to the campuses:

| <u>Department</u> | <u>Focus</u> |
|---|------------------------------|
| • Financial Services | Five-Year Financial Forecast |
| • Facilities, Planning and Construction | Capital Projects Forecast |
| • Administrative Services | Staffing Forecast |

Templeton Demographics presents quarterly demographics reports to the Board of Trustees to explain the findings, provide comment on new and potential housing developments and create an understanding of future residential developments' impact on the school district. The District is projected to grow to 25,263 students in 2019 - 2020 an increase of 992 students.



Student Enrollment vs. Employee Count

Student growth drives employee growth. As described in the Organizational Section – Budget Process the District annually reviews the High School, Middle School, and Elementary School Staffing Formulas.

Student Enrollment Projections

| <u>Method</u> | <u>Year</u> | <u>Total</u> | <u>Elementary (EC-5th)</u> | <u>Middle (6th-8th)</u> | <u>High School (9th-12th)</u> |
|--------------------|-------------|--------------|---|---|---|
| Actual | 2016-17 | 21,694 | 10,484 | 5,130 | 6,350 |
| | 2017-18 | 23,061 | 11,050 | 5,379 | 6,632 |
| | 2018-19 | 24,052 | 11,441 | 5,630 | 6,981 |
| Budget Forecast | 2019-20 | 25,383 | 12,045 | 5,986 | 7,352 |
| | 2020-21 | 26,211 | 12,532 | 6,142 | 7,537 |
| | 2021-22 | 28,175 | 13,455 | 6,446 | 8,274 |
| | 2022-23 | 29,517 | 14,183 | 6,718 | 8,616 |
| | 2023-24 | 30,909 | 14,876 | 7,044 | 8,989 |

**ENROLLMENT BY ORGANIZATION
BUDGET FOR THE YEAR ENDING JUNE 30, 2021**

| Description | Actual 2016-17 | Actual 2017-18 | Actual 2018-19 | Budget 2019-20 | Budget 2020-21 |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Northwest High School | 2,009 | 1,756 | 1,816 | 1,920 | 1,966 |
| Byron Nelson High School | 2,551 | 2,508 | 2,499 | 2,532 | 2,571 |
| V. R. Eaton High School | 1,603 | 2,190 | 2,443 | 2,629 | 2,719 |
| James M. Steele Accelerated High School | 142 | 144 | 186 | 190 | 200 |
| Alternative Education Campuses | 45 | 34 | 37 | 81 | 81 |
| Total High Schools | 6,350 | 6,632 | 6,981 | 7,352 | 7,537 |
| Medlin Middle School | 1,145 | 1,117 | 1,121 | 1,152 | 1,088 |
| Gene Pike Middle School | 830 | 933 | 976 | 1,039 | 1,065 |
| Chisholm Trail Middle School | 1,016 | 1,067 | 473 | 463 | 533 |
| John M. Tidwell Middle School | 1,167 | 1,212 | 954 | 1,052 | 1,039 |
| Truett Wilson Middle School | 972 | 1,050 | 929 | 973 | 958 |
| Leo Adams Middle School | - | - | 1,177 | 1,307 | 1,459 |
| Total Middle Schools | 5,130 | 5,379 | 5,630 | 5,986 | 6,142 |
| Haslet Elementary School | 598 | 704 | 469 | 489 | 495 |
| Justin Elementary School | 556 | 567 | 631 | 434 | 630 |
| Lakeview Elementary School | 575 | 619 | 588 | 611 | 600 |
| Roanoke Elementary School | 715 | 748 | 771 | 659 | 645 |
| Seven Hills Elementary School | 571 | 568 | 560 | 566 | 522 |
| Samuel Beck Elementary School | 830 | 833 | 819 | 792 | 802 |
| W. R. Hatfield Elementary School | 476 | 503 | 381 | 388 | 447 |
| Prairie View Elementary School | 421 | 445 | 447 | 562 | 486 |
| Sonny and Allegra Nance Elementary School | 507 | 567 | 608 | 645 | 604 |
| J. Lyndal Hughes Elementary School | 605 | 628 | 685 | 720 | 704 |
| Kay Granger Elementary School | 924 | 923 | 784 | 788 | 782 |
| Sendera Ranch Elementary School | 562 | 560 | 651 | 649 | 625 |
| O. A. Peterson Elementary School | 726 | 758 | 733 | 794 | 774 |
| Clara Love Elementary School | 655 | 612 | 741 | 722 | 679 |
| J. C. Thompson Elementary School | 580 | 686 | 612 | 684 | 757 |
| Carl E. Schluter Elementary School | 666 | 715 | 778 | 865 | 948 |
| Wayne A. Cox Elementary School | 517 | 614 | 680 | 751 | 853 |
| Lizzie Curtis Elementary School | - | - | 503 | 622 | 731 |
| Lance Thompson Elementary School | - | - | - | 304 | 448 |
| Total Elementary Schools | 10,484 | 11,050 | 11,441 | 12,045 | 12,532 |
| Total Enrollment | 21,964 | 23,061 | 24,052 | 25,383 | 26,211 |

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|
| EMPLOYEE (FTE) COUNT BY ORGANIZATION | | | | | |
| BUDGET FOR THE YEAR ENDING JUNE 30, 2021 | | | | | |
| | Actual | Actual | Actual | Budget | Budget |
| Description | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
| Northwest High School | 178.36 | 160.12 | 163.77 | 163.64 | 183.32 |
| Byron Nelson High School | 188.42 | 193.01 | 191.83 | 189.51 | 214.57 |
| V. R. Eaton High School | 124.46 | 165.58 | 176.71 | 192.53 | 197.81 |
| James M. Steele Accelerated High School | 26.41 | 26.85 | 28.91 | 30.34 | 28.72 |
| Alternative Education Campuses | 13.38 | 14.30 | 15.52 | 5.00 | 6.48 |
| Medlin Middle School | 86.21 | 89.69 | 89.69 | 93.10 | 99.50 |
| Gene Pike Middle School | 73.81 | 78.74 | 85.75 | 88.49 | 92.49 |
| Chisholm Trail Middle School | 92.79 | 92.71 | 61.50 | 62.46 | 65.70 |
| John M. Tidwell Middle School | 94.04 | 94.95 | 83.75 | 85.31 | 91.27 |
| Truett Wilson Middle School | 81.40 | 88.78 | 88.40 | 82.79 | 93.10 |
| Leo Adams Middle School | - | 1.00 | 89.72 | 102.69 | 96.44 |
| Haslet Elementary School | 50.79 | 57.91 | 49.43 | 50.01 | 53.01 |
| Justin Elementary School | 48.74 | 51.37 | 54.44 | 52.00 | 59.44 |
| Lakeview Elementary School | 51.15 | 55.30 | 55.51 | 59.38 | 61.66 |
| Roanoke Elementary School | 62.68 | 66.09 | 66.96 | 58.41 | 73.57 |
| Seven Hills Elementary School | 57.29 | 55.40 | 54.66 | 57.11 | 61.46 |
| Samuel Beck Elementary School | 64.63 | 66.37 | 64.08 | 64.41 | 70.48 |
| W. R. Hatfield Elementary School | 49.34 | 53.16 | 49.11 | 47.01 | 52.47 |
| Prairie View Elementary School | 50.95 | 54.08 | 54.32 | 56.09 | 58.19 |
| Sonny and Allegra Nance Elementary School | 48.63 | 48.51 | 53.13 | 54.22 | 56.20 |
| J. Lyndal Hughes Elementary School | 57.48 | 57.03 | 64.44 | 66.70 | 71.53 |
| Kay Granger Elementary School | 70.43 | 70.55 | 62.92 | 63.50 | 68.33 |
| Sendera Ranch Elementary School | 53.70 | 54.53 | 59.95 | 59.04 | 65.18 |
| O. A. Peterson Elementary School | 64.59 | 68.95 | 68.06 | 67.06 | 72.09 |
| Clara Love Elementary School | 60.68 | 57.64 | 68.52 | 66.85 | 70.92 |
| J. C. Thompson Elementary School | 56.92 | 55.91 | 55.28 | 62.30 | 65.80 |
| Carl E. Schluter Elementary School | 63.05 | 63.31 | 67.74 | 73.66 | 71.63 |
| Wayne A. Cox Elementary School | 53.26 | 56.69 | 58.82 | 68.50 | 65.65 |
| Lizzie Curtis Elementary School | - | - | 44.44 | 56.08 | 46.89 |
| Lance Thompson Elementary School | - | - | - | 39.47 | 47.08 |
| Enhanced Services | 67.88 | 71.40 | 82.18 | 42.20 | 42.20 |
| Cocurricular/Extracurricular Activities | 9.00 | 10.00 | 13.00 | 12.00 | 12.00 |
| Superintendent of Schools | 3.50 | 5.00 | 4.00 | 4.00 | 3.00 |
| Communications | 9.00 | 10.00 | 8.00 | 8.00 | 7.00 |
| Curriculum and Instruction | 37.00 | 38.00 | 43.00 | 47.00 | 32.20 |
| Legal Counsel | - | 2.00 | 2.00 | 2.00 | 2.00 |
| Human Resources | 15.00 | 12.00 | 14.00 | 15.00 | 19.00 |
| Financial Services | 18.00 | 19.00 | 21.00 | 22.00 | 24.50 |
| Technology Services | 66.62 | 69.26 | 75.02 | 77.80 | 59.00 |
| Facilities Planning, and Construction | 54.46 | 53.00 | 54.94 | 62.95 | 65.90 |
| Multi-Campus | 38.95 | 48.81 | 58.30 | 18.00 | 18.00 |
| Total Employees | 2,243.00 | 2,335.00 | 2,505.00 | 2,529.62 | 2,645.78 |

Financial Forecast

The General Fund Five-Year Financial Forecast is based on the following assumptions:

- | | |
|--------------------------------------|--------------------------------------|
| • Student Enrollment | District estimate. |
| • Assessed Value of Taxable Property | District estimate. |
| • CPTD Index Value | 2020 Property Value Study. |
| • Maintenance & Operations Tax Rate | \$0.9163 for 2020-21 and thereafter. |
| • Interest & Sinking Tax Rate | \$0.42 for 2020-21 and thereafter. |
| • Texas Legislature | Current Law |

Combined Statement of Revenues, Expenditures and Changes in Fund Balance

The Combined Statement of Revenues, Expenditures and Changes in Fund Balance is based on forecasted student growth and current law. The forecast shows a significant deficit starting in 2019 – 2020 which will be addressed through the 2019 – 2020 budget/tax rate process. The passage of HB3 by the 2019 Texas Legislature is one of the most comprehensive changes to school finance in the last 20 years. It will take 2-3 years to fully encapsulate everything involved in HB3, and the NISD staff is committed to ensuring that our mission, vision, and goals are achieved during this time.

Student Enrollment:

The annual enrollment projections are generated by Templeton Demographics. The enrollment projections are then reviewed by a District team before release to the campuses. The projections are updated annually, and regular reports are presented to the Board of Trustees to explain the findings, provide comments on new and potential housing developments and create an understanding of future residential developments' impact on the school district.

Tim McClure, Assistant Superintendent for Facilities, Planning and Construction, closely monitors the demographic forecast. Any revisions to the demographic forecast are incorporated into a revised budget update and presented to the Board of Trustees. Student enrollment directly determines available funds for maintenance & operations. This is critical information.

Assessed Value of Taxable Property:

Assessed Value of Taxable Property projections are internally generated by Brian Carter, Chief Financial Officer, based on past growth and current economic conditions. The projections are updated annually, and regular updates are presented to the Board of Trustees throughout the budget process. The District tracks and reports on the Assessed Value of Taxable Property starting with the Certified Estimate (June), the Certified Roll (July), and the ongoing reporting of post certification Supplemental values.

Intergovernmental Charges – Chapter 41 Recapture:

Starting in 2000-01 the District fell under the provisions of Chapter 41, Texas Education Code. A key "equity" chapter in the Texas Education Code (TEC) is Chapter 41 which is devoted to wealth equalization. District expenditures under the State of Texas mandated Chapter 41 wealth equalization total \$288,435,091 inception to date. The District budgeted \$3,480,000 for the 2019-20 school for the purpose of paying the mandated wealth equalization to the Texas Education Agency. Chapter 41 was changed to Chapter 49 due to changes in the 2019 86th Texas Legislature.

Tax Rate Analysis:

The District's Maintenance & Operations (M&O) tax rate is budgeted at \$0.9163. Due to the passage of HB3, the District is allowed an additional \$0.01 for the 2020-21 fiscal year, if it is voted on unanimously by the NISD Board of Trustees. The remaining eleven pennies are recaptured and require an election. The district failed to pass a VATRE in November, 2020 which would have helped to address the loss of State Program revenues funding.

| NORTHWEST INDEPENDENT SCHOOL DISTRICT | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| GENERAL FUND FINANCIAL FORECAST | | | | | |
| COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY | | | | | |
| FOR YEARS ENDING JUNE 30, 2019 THROUGH JUNE 30, 2023 | | | | | |
| FINANCIAL FORECAST | | | | | |
| Description | Adopted 19-20 | Revised 19-20 | Adopted 20-21 | Forecast | |
| | | | | 21-22 | 22-23 |
| Net Taxable Property Value (in billions) | \$ 19.556 | \$ 19.925 | \$ 21.968 | \$ 24.165 | \$ 26.582 |
| Enrollment | 25,263 | 25,383 | 26,211 | 28,175 | 29,517 |
| REVENUES: | | | | | |
| Local and Intermediate Sources | 196,927,470 | 199,346,105 | 202,239,926 | 210,329,523 | 218,742,704 |
| State Program Revenues | 21,406,193 | 20,589,868 | 25,582,599 | 26,605,903 | 27,670,139 |
| Federal Program Revenues | 3,037,655 | 4,366,494 | 3,038,992 | 3,160,552 | 3,286,974 |
| Total Revenues | 221,371,318 | 224,302,467 | 230,861,517 | 240,095,978 | 249,699,817 |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| Instruction and Instructional-Related Services | 154,557,397 | 147,677,204 | 155,479,959 | 144,596,362 | 150,814,005 |
| Instructional and School Leadership | 13,173,991 | 13,114,686 | 16,658,847 | 15,492,728 | 16,158,915 |
| Support Services - Student (Pupil) | 29,513,019 | 26,697,009 | 32,354,300 | 30,089,499 | 31,383,347 |
| Administrative Support Services | 6,294,236 | 6,300,136 | 9,068,800 | 8,433,984 | 8,796,645 |
| Support Services - Non-Student Based | 31,670,966 | 28,964,238 | 32,879,194 | 30,577,650 | 31,892,489 |
| Ancillary Services | 133,917 | 124,354 | 142,124 | 132,175 | 137,859 |
| Total Current Expenditures | 235,343,526 | 222,877,627 | 246,583,224 | 229,322,398 | 239,183,261 |
| Debt Service | - | - | - | - | - |
| Capital Outlay | 405,000 | 358,423 | 413,100 | 433,755 | 450,000 |
| Intergovernmental Charges (Chapter 41 Recapture) | 3,480,895 | 4,859,626 | 5,780,895 | 6,069,940 | 6,373,437 |
| Intergovernmental Charges (Other) | 3,251,144 | 3,499,564 | 3,251,144 | 3,413,701 | 3,584,386 |
| Total Expenditures | 242,480,565 | 231,595,240 | 256,028,363 | 239,239,794 | 249,591,084 |
| Excess (Deficiency) of Revenues Over (Under) | | | | | |
| Expenditures | (21,109,247) | (7,292,773) | (25,166,846) | 856,183 | 108,732 |
| Other Resources | - | 43 | - | - | - |
| Other (Uses) | - | (1,779,286) | - | - | - |
| Excess (Deficiency) of Revenues and Other Resources | | | | | |
| Over Expenditures and Other Uses | (21,109,247) | (9,072,059) | (25,166,846) | 856,183 | 108,732 |
| Fund Balance - Beginning | 89,169,510 | 99,134,726 | 90,062,710 | 64,895,864 | 65,752,047 |
| Increase (Decrease) in Fund Balance | - | - | - | - | - |
| Fund Balance - June 30 (Ending) | 68,060,263 | 90,062,710 | 64,895,864 | 65,752,047 | 65,860,779 |

To measure the satisfaction level of our parents with the District's educational programs and services, Northwest ISD conducts a Parent Survey every other year. The results and input are used to determine measurements and strategies for campus action plans and the District Improvement Plan.

In November 2018, the parents and guardians of all Northwest Independent School District (NISD) students were invited to complete a parent satisfaction survey. The survey was available from November 26 – December 14, during which there were 2,700 individual responses. This represents an overall parent response rate of 11% of the total district enrollment. The responses represented all the various educational levels of NISD with 1.6% preschool representation, 46.7% elementary school representation, 26.8% middle school representation, and 24.8% high school representation. Survey topics included:

- School Climate
- Communications
- Safe and Orderly Environment
- Instructional Program
- Support Services

Category Overview

The 2018 Parent Survey responses indicated that respondents had a positive overall view of the NISD campuses, with an 87% overall positive response rate. The overall ratings were calculations of the five categories evaluated based on total percent agree. For overview purposes, all data was rounded to the nearest whole number. Individual category results were also very positive, with the lowest category, Communication, receiving an 84%.

Campus Category Overview Rates

| 2018 Category Response Rates | Strongly Agree | Agree | Disagree | Strongly Disagree |
|------------------------------|----------------|-------|----------|-------------------|
| School Climate | 47.2% | 42.2% | 7.6% | 3% |
| Communication | 34.2% | 50.1% | 11% | 4.8% |
| Safe and Orderly Environment | 40.8% | 45.6% | 9.8% | 4% |
| Instructional Program | 41.6% | 47.5% | 7.7% | 3.1% |
| Support Services | 42.1% | 47.6% | 6.8% | 3.4% |
| Average | 41.2% | 46.6% | 8.6% | 3.7% |

When comparing NISD's overall total agree percentages, the results of the 2018 Parent Survey continued a positive view, even though the overall rate decreased from 90% to 88%.

How do you prefer to receive information from NISD?

| | |
|---|-----|
| Text Messages | 64% |
| Phone Calls | 43% |
| Northwest News enewsletter | 36% |
| NISD website | 32% |
| Facebook | 27% |
| Mobile App Notifications | 15% |
| Printed/Mailed Newsletter | 14% |
| Twitter | 8% |
| Videos created by NISD | 8% |
| Northwest Navigator (district magazine) | 4% |



Key Points

- ❖ 87% feel the school district adequately informs me about issues and major decisions regarding crisis situations, academic programs, student growth, school finance, school calendar, district policies, etc.
- ❖ 87% feel NISD invests resources to ensure students, parents and the community receive optimal educational services.
- ❖ 56% are aware of Robin Hood and NISD's Chapter 41 status.
- ❖ 94% feel their child is safe at school!
- ❖ 71% satisfied with food service – decrease of 11% from 2016.
- ❖ 89% satisfied with transportation – increase of 10% from 2016.
- ❖ 94% agree teachers hold high expectations for their children.
- ❖ 92% felt central office staff were polite and helpful
 - ❖ GEM Award – customer service training



Performance Measures – Texas Academic Performance Reports (TAPR)

The Texas Academic Performance Reports (TAPR) gathers a wide range of information on the performance of students in each school and district in Texas every year. Performance is shown disaggregated by student groups, including ethnicity and low-income status. The reports also provide extensive information on school and district staff, programs, and student demographics. Given the impact of COVID-19, Governor Greg Abbott is using his statutory authority as the governor of Texas to suspend annual academic assessment requirements for the remainder of the 2019-2020 school year.

History of the Accountability System

In 1993, the Texas Legislature mandated the creation of a public school accountability system to evaluate and rate school districts and campuses. A viable and effective accountability system was possible because the necessary infrastructure was already in place: a student-level data collection system, a state-mandated curriculum, and a statewide assessment program tied to the curriculum. This first accountability system remained in use until the 2001–02 school year.

The **Texas Assessment of Knowledge and Skills (TAKS)** assigned ratings for the first time in fall 2004. The TAKS accountability system measured more subjects and grades than the original accountability system. Also, districts and campuses were required to meet criteria on up to 25 separate assessment measures and up to 10 dropout and completion measures. The last year for accountability ratings based on the TAKS was 2011.

House Bill (HB) 3, passed by Texas legislature in 2009, overhauled the state assessment and accountability systems to focus on postsecondary readiness for all Texas public school students. Because of the transition to the current assessment program, state accountability ratings were not issued in 2012. TEA worked throughout 2012 with technical and policy advisory committees to develop the current accountability system based on the **State of Texas Assessments of Academic Readiness (STAAR)** program. This accountability system uses a performance index framework to combine a broad range of indicators into a comprehensive measure of district and campus performance. The 2012–13 school year was the first for assigning ratings based on STAAR results.

In 2018, House Bill 22 further revised the accountability system. It is broken into three domains: Student Achievement, School Progress, and Closing the Gaps. All three rely heavily on STAAR testing. Student Achievement and Closing the Gaps also measure college, career, and military readiness outcomes, as well as graduation rates. Closing the Gaps closely evaluates STAAR testing data, college, career, and military readiness, and graduation rates based on 14 different student groups: race/ethnicity, economically disadvantaged, English learners, special education, and continuously/non-continuously enrolled students.

Texas Accountability System

| <u>Description</u> | <u>STAAR 2015-16</u> | <u>STAAR 2016-17</u> | <u>STAAR 2017-18</u> | <u>STAAR 2018-19</u> | <u>STAAR 2019-20</u> |
|--------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Overall District Rating | Met Standard | Met Standard | A | A | No testing |

Texas Education Agency State Accountability

Texas provides annual [academic accountability ratings](#) to its public school districts, charters and schools. The ratings are based largely on performance on state standardized tests and graduation rates. The ratings examine student achievement, student progress, efforts to close the achievement gap and postsecondary readiness. A video available in [English](#) and [Spanish](#) provides a quick overview of the system.

To provide a broader examination of the overall performance of Texas school districts and charters, the [Texas Consolidated School Rating Report](#) combines the state's academic accountability and financial rating information with a new local component called Community and Student Engagement.

The [Texas Academic Performance Reports](#) (TAPR), formerly known as the [Academic Excellence Indicator System](#) (AEIS), pull together a wide range of information annually on the performance of students in each school and district in Texas. The reports, available back to the 2003–04 school year, provide extensive information on staff, programs, and demographics for each school and district.

Additional products that provide performance data are the [School Report Cards](#) and the [Texas Performance Reporting System](#).

| Texas Accountability System STAAR Percent at Approaches Standard or Above All Grades | | | | | |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <u>Description</u> | <u>STAAR 2015-16</u> | <u>STAAR 2016-17</u> | <u>STAAR 2017-18</u> | <u>STAAR 2018-19</u> | <u>STAAR 2019-20</u> |
| All Subjects | 85% | 85% | 86% | 87% | no testing |
| Reading | 85% | 84% | 85% | 85% | no testing |
| Mathematics | 84% | 86% | 88% | 89% | no testing |
| Writing | 81% | 76% | 78% | 79% | no testing |
| Science | 89% | 89% | 90% | 90% | no testing |
| Social Studies | 87% | 88% | 89% | 89% | no testing |
| Economically Disadvantaged | 18.7% | 18.3% | 18.9% | 20.9% | no testing |
| English Learners | 4.8% | 5.1% | 4.6% | 4.9% | no testing |
| At-Risk | 31.8% | 32.9% | 31.4% | 31.8% | no testing |

Performance Measures – Financial Integrity Rating System of Texas (FIRST)

This is the 17th year of School FIRST (Financial Accountability Rating System of Texas), a financial accountability system for Texas school districts developed by the Texas Education Agency in response to Senate Bill 875 of the 76th Texas Legislature in 1999. The primary goal of School FIRST is to achieve quality performance in the management of school districts' financial resources, a goal made more significant due to the complexity of accounting associated with Texas' school finance system.

This rating shows that Northwest ISD is making the most of our taxpayers' dollars and the District schools are accountable not only for student learning, but also for achieving these results cost-effectively and efficiently.



Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON SCHOOL YEAR 2018-2019 DATA - DISTRICT STATUS DETAIL

| Name: NORTHWEST ISD(061911) | | Publication Level 1: 8/6/2020 9:26:37 AM | |
|------------------------------------|---|---|-------|
| Status: Passed | | Publication Level 2: 8/6/2020 11:17:34 AM | |
| Rating: A = Superior | | Last Updated: 8/6/2020 11:17:34 AM | |
| District Score: 100 | | Passing Score: 60 | |
| # | Indicator Description | Updated | Score |
| 1 | <u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u> | 3/30/2020 1:01:29 PM | Yes |
| 2 | Review the AFR for an unmodified opinion and material weaknesses. The school district must pass 2.A to pass this indicator. The school district fails indicator number 2 if it responds "No" to indicator 2.A, or to both indicators 2.A and 2.B. | | |
| 2.A | <u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u> | 3/30/2020 1:01:30 PM | Yes |
| 2.B | <u>Did the external independent auditor report that the AFR was free of any instance (s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.)</u> | 3/30/2020 1:01:30 PM | No |
| 3 | <u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u> | 3/30/2020 1:01:30 PM | Yes |
| 4 | | 3/30/2020 1:01:30 PM | Yes |

| | | | |
|----|---|-------------------------|------------------------|
| | <u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?</u> | | |
| 5 | This indicator is not being scored. | | |
| | | | 1 Multiplier Sum |
| 6 | <u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? (See ranges below.)</u> | 3/30/2020 1:01:31 PM | 10 |
| 7 | <u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? (See ranges below.)</u> | 3/30/2020 1:01:31 PM | 10 |
| 8 | <u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? If the school district's increase of students in membership over 5 years was 7 percent or more, then the school district passes this indicator. See ranges below.</u> | 3/30/2020 1:01:31 PM | 10 |
| 9 | <u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?</u> | 3/30/2020 1:01:32 PM | 10 |
| 10 | <u>Was the debt service coverage ratio sufficient to meet the required debt service? (See ranges below.)</u> | 3/30/2020 1:01:33 PM | 10 |
| 11 | <u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)</u> | 3/30/2020 1:01:34 PM | 10 |
| 12 | <u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease, the school district will automatically pass this indicator.)</u> | 3/30/2020 1:01:35 PM | 10 |
| 13 | <u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?</u> | 3/30/2020 1:01:37 PM | 10 |
| 14 | <u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u> | 3/30/2020 1:01:38 PM | 10 |
| 15 | <u>Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?</u> | 3/30/2020 1:01:38 PM | 10 |
| | | | 100 Weighted Sum |
| | | | 1 Multiplier Sum |

DETERMINATION OF RATING

| | | |
|---|--|--------|
| A. | Did the district answer 'No' to Indicators 1, 3, 4, or 2.A? If so, the school district's rating is F for Substandard Achievement regardless of points earned. | |
| B. | Determine the rating by the applicable number of points. (Indicators 6-15) | |
| | A = Superior | 90-100 |
| | B = Above Standard | 80-89 |
| | C = Meets Standard | 60-79 |
| | F = Substandard Achievement | <60 |
| No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation. | | |

Home Page: [Financial Accountability](#) | Send comments or suggestions to FinancialAccountability@tea.texas.gov

THE TEXAS EDUCATION AGENCY

1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9734

FIRST 5.9.1.0

Risk Factors

A student is identified as being at risk of dropping out of school based on state-defined criteria. A student is defined as “economically disadvantaged” if he or she is eligible for free or reduced-price lunch or other public assistance.

| Dropout and Graduation Rates | | |
|------------------------------|--------------|------------------------|
| | Dropout Rate | 4-year Graduation Rate |
| 2019 | 0.9% | 96.2% |
| 2018 | 0.8% | 95.0% |
| 2017 | 0.8% | 94.6% |
| 2016 | 0.9% | 93.5% |
| | | |
| | | |
| Economically Disadvantaged | | |
| | District | State |
| 2019 | 20.9% | 60.6% |
| 2018 | 18.9% | 58.8% |
| 2017 | 18.3% | 59.0% |
| 2016 | 18.7% | 59.0% |

District, Student, and Staff Accomplishments

District/Campus Accomplishments

Northwest ISD's high school fine arts programs combined to have 12 students named to the **Texas Music Educator Association's all-state music groups**. Students were selected from each of the district's three comprehensive high schools into five groups – all-state band, all-state jazz ensemble, all-state mixed choir, all-state tenor-bass choir and all-state treble choir.

The staff of NHSTV, the student-run television network at Northwest High School operated by the Academy of Media Arts & Technology, was named the **Best Daily Live Show in the Southwest Region by the Student Television Network** for the fifth consecutive year.

Twelve Northwest ISD **Destination Imagination** teams advanced to the **Texas Destination Imagination Global Finals**, the top national and international round of competition for the problem-solving contest. Teams represented the following NISD schools: **Lizzie Curtis, Nance, Lakeview, Schluter, J.C. Thompson, and Seven Hills elementary schools, Leo Adams and Medlin middle schools, and Northwest and Byron Nelson high schools.**

Seven students were named National Merit Finalists from Byron Nelson and Northwest high schools with 25 high school students earning National Merit distinction of some form.

Six Steele Accelerated High School students earned associate degrees while still in high school.

Eaton's Our Story student-run business won the national **FedEx Junior Business Challenge**.

A Steele student was named Certiport's **Microsoft Office skills Texas Champion**.

Byron Nelson High School Varsity Volleyball team won the 2019 Texas 6A State Volleyball Championships. Junior Charitie Luper was the State Tournament MVP. Byron Nelson High School Varsity Volleyball team was named the 2019 **USA Today National Champion** with a record of 50-2. The team also was named the 2019 PrepVolleyball.com National Runner-up, and the 2019 MaxPreps XCellent 25 National Runner-up.

Byron Nelson High School's **Paige Flickinger** earned the **Gatorade Texas Volleyball Player of the Year** award for the second year in a row. The award was given for her exemplary play in her sport as well as her academic excellence.

The **Byron Nelson High School cheerleading squad** earned silver medals by finishing second overall in the 6A Division II classification of the 2020 UIL State Spirit Championships.

The **Eaton High School cheerleading squad** earned bronze medals by finishing third overall in the 6A Division II classification of the 2020 UIL State Spirit Championships.

Five Northwest ISD wrestlers earned medals at the **2020 UIL Wrestling State Tournament**.

Seven Northwest ISD swimmers were State Qualifiers at the **2020 UIL Swimming State Meet**.

Seventy-two Northwest ISD senior student-athletes have **signed to play collegiate sports** after graduating in 2019-2020, spanning all three of the district's comprehensive high schools.

Northwest ISD Fine Arts students earned more than \$3.1 million in **scholarships** to continue Fine Arts studies.

Northwest High School earned three nominations and Byron Nelson High School earned two nominations in the ninth annual **Dallas Summer Musicals High School Musical Theatre Awards**.

Northwest ISD's three comprehensive high schools combined for 18 nominations in the **Betty Lynn Buckley Awards**, one of the top theatre awards contests in the state. Byron Nelson High School's **Josh Daugherty** won the overall award for **excellence in sound design** and Eaton High School's **Alex Kougias, Hallie Frazee, and Matti Andrews** won the overall award for **excellence in lighting design**.

Northwest ISD received **high marks on a recent security audit**. Results showed a significant amount of work and capital has been invested in the schools' physical security.

The **National Parent Teacher Association** named three Northwest ISD schools – Hughes and Lakeview elementary schools as well as Pike Middle School – to its list of **2020-22 Schools of Excellence**. The schools were named to the list for maintaining positive community environments with their associations.

The designs of the **Outdoor Learning Center and V.R. Eaton High School** earned the **Caudill Class recognition** in the Texas Association of School Administrators' annual architecture competition, the top honor available for a school's architecture.

Byron Nelson, Eaton and Northwest high schools were named recipients of the **Counselors Reinforcing Excellence for Students in Texas – or CREST – award**. This award is the top honor for public school counseling staffs in the state.

The National Association of Music Merchants Foundation named Northwest ISD to its **2020 Best Communities for Music Education** list, marking the 12th consecutive time the district has received the honor. School districts selected to this list are awarded for their demonstration of outstanding achievement in efforts to provide music education and access to all students.

Northwest ISD was named a **District of Distinction** by the Texas Art Education Association.

All four high schools have been named to the U.S. News & World Report 2020 Best High Schools list.

BNHS had four National Merit Scholar Finalists from the Class of 2020. An additional five students were named as National Merit Scholarship Program Commended Scholars, and three students were named as National Hispanic Recognition Program Scholars.

Justin Elementary School was honored as a **School Transforming Learning** by the Principals' Institute, recognizing each school's commitment to providing innovative educational services. Just five elementary schools across Texas received the honor in 2020.

Niche.com ranks Northwest ISD among the **top 100 school districts in Texas** for the 2020-2021 school year. The website gave the district high marks in all categories, particularly academics, college prep, and clubs and activities.

Northwest ISD schools earned the **EPA Energy Star** certification for their energy conservation. Buildings with this certification are guaranteed to perform in the top 25 percent of buildings nationwide in terms of conserving energy usage.

Prairie View and Seven Hills elementary schools were named **Leader in Me Lighthouse Schools** for their positive student response to the program's leadership and emotional development initiatives.

The **Northwest ISD Education Foundation**, in partnership with Partners in Education and MV Reliant, distributed more than 24,000 snack packs to student homes while campuses were closed due to COVID-19.

During the COVID-19 pandemic, the **Northwest ISD Education Foundation** provided \$20,000 in resources to give school supplies, books and personal care items to students in need. This funding included a donation of more than 2,600 new reading books, which were delivered directly to students without these resources at home.

Northwest ISD received the **Award of Merit for Purchasing Operations** with Recognized Status from the Texas Association of School Business Officials for the ninth consecutive year.

The Northwest ISD budget document was awarded the **Meritorious Budget Award** by ASBO for the 18th time.

The Northwest ISD budget document was also awarded the **Distinguished Budget Presentation Award** by GFOA for the 17th time.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a **Certificate of Achievement for Excellence in Financial Reporting** to Northwest Independent School District for its Comprehensive Annual Financial Report (CAFR) for the year ending June 30, 2019 for the 18th time.

Eaton High School band named **2020 PAS International Percussion Ensemble Competition winner**, one of the highest honors a percussion program can receive in the world.

Byron Nelson High School Symphony Orchestra was invited to perform at the **Midwest International Band and Orchestra Clinic** in Chicago, one of only three schools in the country to be invited to perform as a symphony orchestra.

The Dazzlers, Sapphires, and Sidekicks each performed in a state or national competition, earning top marks including Grand Champions. The Sapphires won their State competition for the 3rd consecutive year.

Staff Accomplishments

Byron Nelson's counselor was named 2019-20 Texas High School Counselor of the Year by Texas School Counselor Association.

Byron Nelson's principal was named Texas Association of Secondary School Principals' Region 11 Outstanding Principal of the Year and Northwest's Assistant principal was named its Outstanding Assistant Principal of the Year.

Head Byron Nelson High School Volleyball Coach **Brianne Barker-Groth** was named National High School Volleyball Coach of the Year.

The **Northwest ISD Education Foundation** presented 45 teaching grants to 21 campuses totaling \$110,000.

NEF also awarded 32 scholarships to students across all four high schools totaling \$60,600.

Northwest ISD's **communications team** earned **10 state awards in the Texas School Public Relations Association's 2020 Star Awards banquet**. These awards serve as the top professional honors for school public relations professionals in the state.

District/Campus Accomplishments

Northwest ISD is a member of the **Texas High Performance Schools Consortium**, selected by the Texas Education Agency, which extends the ongoing work of the Public Education Visioning Institute. The vision encourages innovation and creativity as well as meaningful assessment and accountability measures.

Northwest ISD was one of five Texas school districts named a finalist in the **2020 HEB Excellence in Education Awards**.

THE DISTRICT AREA ECONOMY

The commercial, industrial, and residential growth of the District has kept pace with that of the Fort Worth/Dallas area, and has been aided by the District's close proximity to both Dallas/Fort Worth International Airport and Fort Worth's Alliance Airport.

Other Institutions of Higher Learning

In addition, the following major colleges are located within a 100-mile radius of the District.

| | |
|----------------------------------|----------------------|
| Austin College | Sherman, Texas |
| Dallas Community College System | Dallas County, Texas |
| Texas A&M University at Commerce | Commerce, Texas |
| Grayson County Community College | Sherman, Texas |
| Southern Methodist University | Dallas, Texas |
| Texas Christian University | Fort Worth, Texas |
| Texas Woman's University | Denton, Texas |
| University of Dallas | Dallas, Texas |
| University of North Texas | Denton, Texas |
| University of Texas at Arlington | Arlington, Texas |
| University of Texas at Dallas | Dallas, Texas |

Area Developments

Alliance Texas

Alliance Texas, developed by Hillwood - a Perot Company, is an 18,000-acre master-planned, mixed-use community located in north Fort Worth. Alliance Texas offers a variety of commercial real estate options, including new industrial, office and retail space. Anchored by the multi-modal inland port known as the Alliance Global Logistics Hub, Alliance Texas is home to more than 400 companies, over 40,000 employees and integrated home options for any budget and lifestyle.

Global Logistics Hub

Centrally located in the United States, the 18,000-acre Alliance Texas development is anchored by the Alliance Global Logistics Hub, one of the world's premier inland ports. The Alliance Global Logistics Hub offers strategic multi-modal transportation infrastructure, including:

- BNSF Railway's Alliance Intermodal Facility
- Two Class I rail lines (BNSF and UP)
- Fort Worth Alliance Airport - the world's first industrial airport
- Interstate Highway 35W from Mexico to Canada, Texas Highways 114 and 170, FedEx Southwest Regional Sort Hub, and UPS Hub

In addition to the established transportation infrastructure at the Alliance Global Logistics Hub, there are significant economic benefits and supply-chain services available, including:

- Foreign-Trade Zone (FTZ) #196
- User-friendly FTZ services
- Triple Freeport Inventory Tax Exemption
- Air cargo ground handling and aviation services
- Existing rail-served facilities
- Third-party logistics
- Workforce recruitment and retention services

Industrial/Flex

Facilities are constructed with high standards, incorporating LEED elements. Sectors zoned for industrial and flex space include:

- Alliance Center
- Alliance Commerce Center
- Alliance Gateway
- Westport at Alliance
- Alliance Center North

Office

The office market at Alliance Texas offers more than 4 million square feet of corporate campus, Class A office and flex space. Alliance Texas has a multitude of office amenities including business services, retail, dining, medical services, and more. The development's proximity to DFW Airport enables passenger service to all major cities in North America within four hours. Fort Worth Alliance Airport, which anchors the project, provides the best of corporate aviation service

Fort Worth Alliance Airport

Fort Worth Alliance Airport (AFW) is the world's first 100% industrial airport designed for cargo and corporate aviation. AFW features a vast array of flight services, including air cargo, corporate and military aviation, and is the cornerstone for the nation's fastest-growing industrial complex, the Alliance Global Logistics Hub. There is no finer facility for corporate, industrial/air cargo or military aviation than Fort Worth Alliance Airport.

Owned by the City of Fort Worth and managed by privately held Alliance Air Services, Fort Worth Alliance Airport provides state-of-the-art infrastructure and an award-winning FAA Air Traffic Control Tower.

Retail

Several unique retail centers are available within the 18,000-acre Alliance Texas® development that provide needed services to a variety of customers. With an abundance of daytime professionals and a growing residential market, Alliance Texas is an excellent location for shopping, dining, entertainment and business services.

As Alliance Texas matures into a world-class development, it continues to drive tremendous growth in one of the fastest-growing areas of the country's most vibrant state. 2010 Census data revealed that Fort Worth has grown by 38.6 percent since 2000, adding over 200,000 new residents, with much of that growth taking place in the north Fort Worth / Alliance corridor. In fact, Fort Worth ranked as the fastest-growing large city (population over 500,000) in the entire U.S. for the past decade. Tarrant County, in which Fort Worth is found, grew by over 25 percent over the period, adding more than 350,000 new residents. Nearby communities of Haslet, Roanoke and Keller, Texas also experienced tremendous growth, making Alliance Texas an ideal location for retail. A variety of retail environments are available within Alliance Texas, including:

- Alliance Crossing
- Alliance Town Center
- Heritage Marketplace
- Lone Star Crossing
- Westlake Corners

Texas Motor Speedway

Texas Motor Speedway became part of the motorsports landscape in 1997. With an overall capacity in excess of 190,000, Texas Motor Speedway is among the largest sports stadiums in America and the enormity of the Fort Worth venue is no better exemplified by the fact that four Cowboys Stadiums, home of the Dallas Cowboys, can fit inside.

Texas Motor Speedway showcases a 1.5-mile oval with 24-degree banking in the turns and caters primarily to stock cars, trucks and open-wheel racing. The speedway currently plays host to two races each in the NASCAR Sprint Cup Series, Nationwide Series and Camping World Truck Series, and one Verizon Indy Car Series event.

Employment Data

| | Annual Averages | | | | |
|-----------------------|------------------------|-------------|-------------|-------------|-------------|
| | 2019 | 2018 | 2017 | 2016 | 2015 |
| Denton County | | | | | |
| Civilian Labor Force | 499,650 | 460,630 | 455,380 | 443,801 | 403,838 |
| Total Employment | 485,705 | 444,969 | 439,123 | 428,611 | 384,713 |
| Unemployment | 13,945 | 15,661 | 16,257 | 15,190 | 19,125 |
| Percent Unemployment | 2.80% | 3.40% | 3.57% | 3.42% | 4.74% |
| Tarrant County | | | | | |
| Civilian Labor Force | 1,086,864 | 1,060,200 | 1,029,217 | 1,008,020 | 983,469 |
| Total Employment | 1,050,101 | 1,020,973 | 988,578 | 968,246 | 932,624 |
| Unemployment | 33,763 | 39,227 | 40,639 | 39,774 | 50,845 |
| Percent Unemployment | 3.10% | 3.70% | 3.95% | 3.95% | 5.17% |
| Wise County | | | | | |
| Civilian Labor Force | 31,380 | 29,755 | 29,581 | 29,155 | 29,574 |
| Total Employment | 30,436 | 28,795 | 28,282 | 27,769 | 28,149 |
| Unemployment | 944 | 960 | 1,299 | 1,386 | 1,425 |
| Percent Unemployment | 3.0% | 3.22% | 4.39% | 4.75% | 4.82% |
| State of Texas | | | | | |
| Civilian Labor Force | 14,055,717 | 13,844,971 | 13,284,623 | 12,989,684 | 12,819,871 |
| Total Employment | 13,584,628 | 12,833,841 | 12,671,801 | 12,307,481 | 12,007,481 |
| Unemployment | 471,617 | 621,914 | 612,822 | 682,203 | 812,541 |
| Percent Unemployment | 3.4% | 4.62 | 4.61% | 5.25% | 6.34% |

Source: Texas Workforce Commission.

Health Services

The Metroplex area, including the District, is served by more than 70 hospitals which offer specialized services such as organ transplantation, major trauma care, cancer treatment, kidney dialysis and chemical dependency treatment.

Air Transport and the Airline Industry

DFW Airport is located between the Cities of Dallas and Fort Worth and is the principal air carrier facility serving the North Central Texas region and the Dallas/Fort Worth metropolitan area (the “Metroplex”). The Metroplex contains 24 percent of the state’s population and 27 percent of the labor force. Population growth, corporate activity, and business diversity are significant drivers of the Airport’s business.

DFW’s central North American location makes it the preeminent U.S. hub and connecting point for the entire continent. DFW’s strategic central location, superior air service, and diverse economy are the major reasons that businesses relocate to the area and propel the Metroplex to be the fastest-growing metropolitan market in the United States with one of the most stable economies. There are 17 Fortune 500 companies headquartered in the Metroplex, including Exxon Mobil, AT&T and J.C. Penney. The region’s diverse economy has enabled it to weather economic downturns in key sectors.

DFW is known as the economic engine for the North Texas region with an estimated annual impact of \$15.7 billion, 321,000 jobs, and \$7.4 billion in payroll based on the most recent North Texas Commission and University of North Texas data. These jobs consist of airport and airline employees, as well as construction, maintenance, hospitality and tourism employees.

The City of Fort Worth Aviation Systems is home to three world-class airports – **Alliance, Meacham International and Spinks**. Each airport offers a diverse industrial base, which makes it an attractive location for a variety of businesses. Both Meacham International and Spinks Airports provide regional aviation services for air charter, corporate, business and recreational flyers. The airports feature full service FBOs, multiple maintenance facilities, flight schools, on site rental car facilities, and hotel facilities only minutes away. Owned by the City of Fort Worth and managed by privately held Alliance Air Services, Fort Worth Alliance Airport provides a state-of-the-art infrastructure servicing air cargo, corporate aviation and military flight needs.

Surface Transport

Three interstate highways (Interstate 20, Interstate 30 and Interstate 35), five federal and four state highways provide all-weather routes within Fort Worth and to and from the rest of the nation. Interstate 820, which encircles the City, allows quick access to all parts of the Fort Worth area.

Fort Worth is served by six major railroad systems one of which, Burlington Northern/Santa Fe Railroad, has its corporate headquarters in Fort Worth. Rail passenger service is provided through Fort Worth, including AMTRAK service between Houston and Chicago. Fort Worth’s position as a major southwest distribution center is supported by the presence of 75 regular route motor carriers with over 750 schedules. Local transit service is provided by The T, operated by the Fort Worth Transportation Authority. Trinity Railway Express provides service for the Metroplex. Greyhound Trailways Bus Lines furnish Fort Worth with transcontinental passenger service; intrastate bus service is provided by Transportation Enterprises and Texas Bus Lines.



Northwest ISD Instructional Calendar

2020-2021 School Year – Option C

Adjustments based on community feedback

| July 2020 | | | | | | | August 2020 | | | | | | | September 2020 | | | | | | |
|--|----|----|----|----|----|----|--|----|----|----|----|----|----|---|----|----|----|----|----|----|
| Su | M | T | W | T | F | Sa | Su | M | T | W | T | F | Sa | Su | M | T | W | T | F | Sa |
| | | | | 1 | 2 | 3 | | | | | | | | | | | | | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 20 | 21 | 22 | 23 | 24 | ★ | 26 |
| 26 | 27 | 28 | 29 | 30 | 31 | | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 27 | 28 | 29 | 30 | | | |
| | | | | | | | 30 | 31 | | | | | | | | | | | | |
| July 3, 6-10, 17, 24, 31 District Offices Closed July 28, 29, 30 ENGAGE | | | | | | | August 4-6 New to NISD Teachers Report August 11-14 & 17-19 All NISD Staff report for PL August 11 NISD Convocation August 20 th Beginning 1 st Quarter | | | | | | | September 7 Labor Day Holiday September 25 6-week UIL Grade Check | | | | | | |
| October 2020 | | | | | | | November 2020 | | | | | | | December 2020 | | | | | | |
| Su | M | T | W | T | F | Sa | Su | M | T | W | T | F | Sa | Su | M | T | W | T | F | Sa |
| | | | | | 1 | 2 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | | | 1 | 2 | 3 | 4 | 5 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 | 29 | 30 | | | | | | 27 | 28 | 29 | 30 | 31 | | |
| October 9 End of 1 st Quarter & Early Release October 12 Student Holiday/Teacher Flex October 13 Beginning of the 2 nd Quarter | | | | | | | November 2 District Holiday November 3 Student Holiday/Teacher PL November 23-27 Student Holiday/Teacher Flex | | | | | | | December 8-11 STAAR Exams December 18 End of 2 nd Quarter & Early Release -- End of 1 st Semester December 21 – January 1 District Holiday | | | | | | |
| January 2021 | | | | | | | February 2021 | | | | | | | March 2021 | | | | | | |
| Su | M | T | W | T | F | Sa | Su | M | T | W | T | F | Sa | Su | M | T | W | T | F | Sa |
| | | | | | 1 | 2 | | 1 | 2 | 3 | 4 | 5 | 6 | | 1 | 2 | 3 | 4 | 5 | 6 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 | 28 | | | | | | | 28 | 29 | 30 | 31 | | | |
| 31 | | | | | | | | | | | | | | | | | | | | |
| January 1 District Holiday January 4-5 Teacher Professional Learning January 6 Beginning of 3 rd Quarter January 18 District Holiday | | | | | | | February 15 District Holiday | | | | | | | March 12 End of 3 rd Quarter & Early Release March 15-19 Spring Break March 22-23 Teacher Professional Learning March 24 Beginning of 4 th quarter | | | | | | |
| April 2021 | | | | | | | May 2021 | | | | | | | June 2021 | | | | | | |
| Su | M | T | W | T | F | Sa | Su | M | T | W | T | F | Sa | Su | M | T | W | T | F | Sa |
| | | | | 1 | 2 | 3 | | | | | | | 1 | | | 1 | 2 | 3 | 4 | 5 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 25 | 26 | 27 | 28 | 29 | 30 | | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 27 | 28 | 29 | 30 | | | |
| | | | | | | | 30 | 31 | | | | | | | | | | | | |
| April 2 District Holiday/Teacher Flex April 6-9 STAAR Exams | | | | | | | May 4-7 & 11-14 STAAR Exams May 28 End of 4 th Quarter/Early Release May 31 District Holiday | | | | | | | June 4, 11, 18, 25 District Offices Closed | | | | | | |

School Hours

| School Hours | Elementary | Middle School | High School | Steele/Special Programs |
|---------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Regular School Days | 7:40 a.m. to 3:00 p.m. | 8:50 a.m. to 4:10 p.m. | 8:40 a.m. to 4:00 p.m. | 8:30 a.m. to 3:50 p.m. |
| Early Release Days | 7:40 a.m. to 11:40 a.m. | 8:50 a.m. to 12:50 p.m. | 8:40 a.m. to 12:40 p.m. | 8:30 a.m. to 12:30 p.m. |

| Important Student Dates | | | Important Staff Dates | | |
|--|---|---------------|--|--|--|
| Student Holidays – Students do not report to school. | First Day of School | Aug. 20, 2020 | Engage Professional Learning Conference -- July 28, 29, & 30 | | |
| | Student and Staff Holidays (district offices closed) September 7, November 2, & 25-27, December 21 – January 1, January 18, February 15, March 15-19 | | New to NISD Teachers report August 4, 5, 6 | | |
| | Student Holidays (district offices closed) October 12, November 23-24, April 2 | | All NISD Staff report – Professional Learning August 11-14, 17-19 | | |
| | Student Holidays – Teacher Professional Learning Days November 3, January 4-5, March 22-23 | | Professional Learning State Days November 3, January 4 & 5, March 22 & 23 <i>These days count toward the total instructional minutes required by TEA.</i> | | |
| | Early Release Days for Students October 9, December 18, March 12, May 28 | | Student Holiday – Teacher Flex Days (district offices closed) October 12 (Parent-Teacher Conf. Flex Days) November 23 & 24, April 2 (Summer Professional Learning Flex Days – 18 hours) | | |
| | Student and Staff Holidays (district offices closed) September 7, November 2, & 25-27, December 21 – January 1, February 15, March 15-19 | | | | |
| STAAR Testing Dates | | | STAAR Testing Dates | | |
| Last Day of School – May 28, 2021 | | | Last Day of School – May 28, 2021 | | |

Education Terms and Abbreviations

Academic Excellence Indicators System (AEIS): A system of indicators established by the Legislature and adopted by the State Board of Education to help determine the quality of learning on a campus and in a school district. The indicators include passing rates on the state assessment tests, attendance, graduation rates, dropout rates, and scores on college entrance exams. The state will assess district and school performance compared with state-level standards. AEIS is the foundation for a school district's accountability rating.

Accountability Ratings: The Accountability Ratings System ranks campuses and districts as *exemplary*, *recognized*, *acceptable*, and *low performing* based on the percentage of students who pass the state assessment instruments and the dropout rate.

Accrual Basis of Accounting: A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Actual Tax Rate or Nominal Tax Rate: The tax rate levied by school districts and used to calculate tax bills. (See "Effective Tax Rate.")

Alternative Education Program (AEP): The law governing AEPs requires school districts to set up an educational setting for students who engage in certain illegal conduct or for students who violate certain provisions of the school district's code of conduct. Students assigned to an AEP must be separated from students not included in that program. These programs have come to be called "disciplinary AEPs." Many school districts have established alternative education programs for dropout prevention and to address the unique needs of the small percentage of students who do not "fit" the traditional secondary schools. All AEPs must provide for students' educational and behavioral needs. Districts must allocate to an AEP the same expenditure per student that would be allocated to the student's school if the student was attending the student's regularly assigned program, including a special education program.

Alternative Teacher Education Programs: Some institutions of higher education, education service centers, and large school districts have been approved by the State Board for Educator Certification to operate alternative programs of preparation for teachers and administrators. These programs may involve university coursework or other professional development experiences, as well as intense mentoring and supervision during the candidate's first year in the role of educator. In addition, some regional education service centers offer alternative programs of preparation similar to the school-based programs.

Association of School Business Officials International (ASBO): The Association of School Business Officials International, founded in 1910, is a professional association which provides programs and services to promote the highest standards of school business management practices, professional growth, and the effective use of educational resources.

Available School Fund (ASF): Created by the Texas Constitution of 1876, the ASF is made up of earnings from the Permanent School Fund and constitutionally dedicated motor fuel taxes and other miscellaneous revenue sources. The bulk of ASF revenue is distributed on a per-capita basis to all school districts. A portion provides funding for free textbooks and technology needs for schoolchildren.

Basic Allotment: The basic allotment is the initial or starting number that, after adjustment, is used to calculate foundation program costs and state aid to school districts. Currently, the basic allotment is \$2,537 per student.

Budgetary Basis of Accounting: The method used to determine when revenues and expenditures are recognized for budgetary purposes.

Campus or Campus Program Charter: A local school board may grant a charter to parents and teachers of a campus within the district if the board receives a petition signed by the parents of a majority of the students at the campus and a majority of teachers at the campus. The code also permits two or more campuses to form a cooperative charter program. Other charters are home-rule school district charters and open-enrollment charters.

Capital Appreciation Bond (CAB): A bond that is issued at a deep discount and does not have a stated coupon rate. Both principal and interest are due and payable at maturity.

Caps: A general term that describes statutory limits on tax rates, revenues, or increases in school district expenditures.

Chapter 49 District: Refers to Chapter 49 of the Texas Education Code, which pertains to school districts with property wealth in excess of \$305,000 per weighted student and subject to reduction provisions.

Chapter 49 Options: Provides school districts with property wealth in excess of \$305,000 per weighted ADA with five options to reduce their property wealth to the \$305,000 threshold: (1) district consolidation by board action, (2) detachment and annexation of property by board action, (3) purchase of attendance credits from the state (voter approval required), (4) contract with other districts for educating their students (voter approval required), and (5) tax base consolidation (voter approval required).

CISD: Consolidated Independent School District.

Compensatory Education: The state compensatory education allotment provides additional financial support to school districts to teach educationally disadvantaged pupils and underachieving students. A program of compensatory education should provide additional services and instructional support, beyond the regular program, to help students compensate for academic deficiencies and includes programs for at-risk students. The allotment is based upon the number of students participating in the federal free or reduced-price lunch program.

Completion Rate: A longitudinal measure that shows the status of students expected to graduate, starting with their first attendance in ninth grade.

Comprehensive Annual Financial Report (CAFR): A financial report that encompasses all funds and component units of the government. The CAFR should contain (a) the basic financial statements and required supplementary information, (b) combining statements to support columns in the basic financial statements that aggregate information from more than one fund or component unit, and (c) individual fund statements as needed. The CAFR is the governmental unit's official annual report and also should contain introductory information, schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, and statistical data.

Conforming Textbook List: One of two lists to which the State Board of Education assigns textbooks it adopts. This list includes textbooks that address all of the adopted Texas Essential Knowledge and Skills (TEKS) for the subject and grade level and that meet applicable physical specifications. (See "Nonconforming Textbook List.")

Cost of Education Index (CEI) or Adjustment: An index the state uses to adjust the basic allotment to account for geographic or other cost differences beyond local school district control. The current index has not been updated since 1990.

County Appraisal District (CAD): Each county (some multicounties) has established an appraisal district office that is responsible for maintaining taxable real and personal property records and placing a value on all property for taxation purposes. A chief appraiser, an individual appointed by an appraisal district board of directors, heads the CAD office. The appraisal district board is, in turn, elected by certain taxing entities.

CSD or CCSD: Common School District or Common Consolidated School. Generally, very small districts with three-member (CSD) or seven-member boards of trustees that govern district affairs. Taxing authority is held by the county commissioner's court.

Denton Central Appraisal District (DCAD): (See "County Appraisal District.")

Denton County Tax Assessor / Collector (DCTA/C): The Tax Assessor/Collector is the constitutional office directed to assess and collect all ad valorem tax accounts as identified and valued by the Denton Central Appraisal District. The Denton County Tax Office also collects property taxes for 47 other taxing jurisdictions (school districts, cities and special districts).

Debt Service: (See "Interest and Sinking Fund.")

Disciplinary Alternative Education Programs: (See "Alternative Education Program.")

Distinguished Budget Presentation Award (Budget Awards Program): The Budget Awards Program is designed Government Finance Officers Association to encourage governments to prepare budget documents of the highest quality to meet the needs of decision-makers and citizens. Since the program was first established in 1984, participation has grown from 113 to 912. During FY 2001, approximately 925 governments are expected to submit budgets to the program.

District: Northwest Independent School District.

District-Level Decision-Making Process: The school board annually approves district and campus performance objectives and assures that district and campus plans are mutually supportive and, at a minimum, meet the state's educational goals. Each district has a distinct improvement plan that is developed, evaluated, and revised each year by the superintendent, with the assistance of the district-level decision-making committee.

Dropout: A student is identified as a dropout if he or she is absent without an approved excuse or document transfer and does not return to school by the fall of the following year, or if he or she completes the school year but fails to reenroll the following school year. School districts report the status of all students enrolled in grades 7 through 12 in the district during the prior school year in one of two ways: as being in school or as having left school. The “leaver record” provides reasons for leaving school.

Dropout Rate (Annual): The annual dropout rate is the count of official dropouts summed across all grades (7 through 12) divided by the number of students summed across all grades (7 through 12). The annual dropout rate is different than a longitudinal rate, which compares the number of students who began school together in the seventh grade and who eventually graduate.

Edgewood v. Meno: The long-running school finance equity lawsuit formerly known as *Edgewood v. Kirby*, was filed in 1984 by a group of low-property wealth school districts (led by Edgewood ISD in San Antonio). At the center of the dispute was what constitutes an efficient system of school finance. In 1995, the Texas Supreme Court defined an efficient system of school finance as one that provides all districts with substantially equal access to operations and facilities funding necessary for the general diffusion of knowledge. The court held that Senate Bill 7, the 1993 school finance law, met this standard.

Education Service Center (ESC): Twenty intermediate education units located in regions throughout Texas that assist and provide services for local school districts.

Educator Certification: Everyone certified to teach in Texas must hold a bachelor's degree with coursework in three areas: (1) a broad general education, (2) an academic specialization(s), and (3) teaching knowledge and abilities. The exceptions to the degree requirement are certain career and technology certificates issued on the basis of work experience. Additionally, candidates for certification must demonstrate basic academic skills by passing tests in reading, mathematics, and writing before admission to a teacher-preparation program or must show evidence of these skills on other appropriate alternative assessments.

Effective Tax Rate: The tax rate that, if applied to the current local tax roll, would raise the same amount of revenue as in the previous year. This tax rate is an important element of the annual truth-in-taxation process.

Electronic Textbooks: This term includes computer software, interactive video- disc, magnetic media, CD-ROM, computer courseware, on-line services, an electronic medium, or other electronic means.

Equity: In school finance, the term refers to fair or equal distribution of resources for schooling, taking into account student differences and school district characteristics. The standard used by the Texas Supreme Court is a taxpayer equity standard, which means similar revenue for similar tax effort. In other words, the school finance system is to be property wealth neutral: a district's property tax base should have little or no impact on its ability to finance the local share of the Foundation School Program.

Facilities Funding: The Legislature provides assistance to school districts for facilities construction in two ways. The Instructional Facilities Allotment (IFA) provides a state partnership with local districts in making debt service payments to retire bonds for construction of new facilities or renovations to existing facilities. Districts receiving aid are guaranteed \$35 per pupil per penny of tax effort. State aid is limited by appropriations and low-wealth districts have priority in receiving IFA funding. The Existing Debt Allotment provides state assistance to districts for existing debt that is not covered by IFA funding. The state guarantees \$35 per unweighted student per penny for up to 12 cents of tax effort. The commissioner of education has extended the tax cap to 29 cents for the 2002-03 school year.

Financial Integrity Rating System of Texas (FIRST): The 77th Legislative Session directed the commissioner of education, in consultation of the Comptroller's office, to "...develop and implement a financial accountability rating system for school districts in this state." In response to this directive, the Texas Education Agency (TEA) developed the Financial Integrity Rating System of Texas (FIRST), which was fully implemented in the 2003-04 school year using 2002-03 data.

Foundation School Program (FSP): A program for the support of a basic instructional program for all Texas schoolchildren. Money to support the program comes from the Permanent School Fund, Available School Fund, Foundation School Fund, state general revenue, and local property taxes. The state establishes a foundation level and sets, for each district, a calculated contribution level called the local fund assignment (LFA). The greater a district's property wealth, the higher the LFA. State aid makes up the difference between the LFA and the foundation level. (See also "Local Fund Assignment.") Currently, the FSP described in the Texas Education Code consists of three parts or tiers. The first tier provides funding for a basic program. The second tier provides a guaranteed-yield system so that school districts have substantially equal access to revenue sufficient to support an accredited program. The third tier equalizes debt service requirements for existing facilities debt.

Foundation School Program Tax Rate: This is the rate used in calculating state aid to school districts. It is calculated by dividing actual collections by the prior year's taxable value determined by the state property tax division of the state comptroller.

Government Finance Officers Association (GFOA): A professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906. The association's nearly 15,000 members are dedicated to the sound management of government financial resources.

Guaranteed Yield: A school finance plan in which the state specifies a revenue yield that it will guarantee in terms of revenue per student per penny of local tax effort. The districts adopt tax rates and levy taxes. The state makes up the difference between what each district levies locally per student and the guaranteed-yield per student. High-wealth districts may raise all of their guaranteed-yield revenue from local tax sources. In Texas, this is commonly known as Tier 2 in the Foundation School Program. In 2002-03, the guarantee is \$27.14 per weighted student.

Home-Rule School District Charters: The Texas Education Code permits a school district to adopt a home-rule school district charter itself and break free from many state rules and regulations. Home-rule school districts must maintain satisfactory performance on the statewide accountability system. The concept is patterned after home-rule municipalities in Texas. Other charter programs include open-enrollment charters and campus, or campus program, charters. To date, no Texas school district has gone through the home-rule charter process.

Independent School District (ISD): The Texas Constitution permits the state Legislature to create school districts. Each district operates its schools and taxes property within the district to support, in part, the schools. The term independent refers to the fact that the school district is not a part of city or county government and has independent budgeting and taxing authority. In some states, cities or townships operate or fund schools in addition to providing other government services. ISDs are governed by locally elected boards of trustees.

Individual Education Plan (IEP): A document required by federal law that details the special education requirements for each disabled student and explains how the school intends to address the student's needs. An IEP is intended to help ensure that disabled students have equal access to public education in the least restrictive environment.

Individuals with Disabilities Education Act (IDEA): The 1997 IDEA strengthens academic expectations and accountability for the nation's 5.4 million children with disabilities.

Instructional Facilities Allotment (IFA): Since 1997, the IFA has provided districts funds to school districts to help pay for debt service. The mechanism for computing the state and local share of the IFA payment is a guaranteed-yield formula. Low-wealth school districts and school districts not already participating in the IFA program have priority in receiving IFA funding for construction or lease of new instructional facilities.

Interest and Sinking Fund (I&S) Tax Levy: Also called the debt service fund. A tax levied and money used by school districts to pay for bonded indebtedness, usually construction of facilities or other capital needs.

Juvenile Justice Alternative Education Program (JJAEP): In counties with populations greater than 125,000, the juvenile board must develop a juvenile justice AEP approved by the Texas Juvenile Probation Commission. In these larger counties, students who engage in conduct requiring expulsion under Chapter 37 of the Texas Education Code must be placed in a JJAEP.

Local Fund Assignment (LFA): The portion of the foundation program allotment required to be paid by school districts using the local property tax. The greater the property wealth of the district, the higher the LFA and the lower the amount of state aid the district will receive. (See also "Foundation School Program.")

Maintenance and Operations Tax (M&O): A local school district tax rate that raises revenue to be used for any legal purpose to operate and maintain the district's schools.

Modified Accrual Basis of Accounting: Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Meritorious Budget Award (MBA): The Meritorious Budget Award was designed by the Association of School Business Officials International and school business management professionals to enable school business administrators to achieve a standard of excellence in budget presentation. The program helps school systems build a solid foundation in the skills of developing, analyzing, and presenting a budget. The Meritorious Budget Award is only conferred to school systems that have met or exceeded the Meritorious Budget Award Program Criteria.

Nonconforming Textbook List: One of two lists to which the State Board of Education assigns textbooks it adopts. This list must include textbooks that address at least half of the adopted Texas Essential Knowledge and Skills (TEKS) for the subject and grade level and meet applicable physical specifications. (See "Conforming Textbook List.")

Open-Enrollment Charters: Open-enrollment charter schools may be established by private nonprofit organizations, colleges and universities, and other governmental entities that apply to the State Board of Education. The law authorizes the State Board to approve up to 215 open-enrollment charter schools. Law also provides for creation of college or university charter schools at "public senior colleges and universities." There is no limit on the number of these charter schools that may be granted. Other charter programs include home-rule school district charters and campus or campus program charters.

Permanent School Fund (PSF): A perpetual trust fund created by the Texas Constitution in 1876. PSF earnings go into the Available School Fund, which the state apportions on a per-capita basis to districts for students enrolled in Texas public schools after funding state textbook purchases. PSF investments include U.S. Treasury bonds, Texas municipal bonds, school district building bonds, and securities. The State Board of Education administers the Fund under constitutional and statutory requirements.

Premium Capital Appreciation Bond (PCAB): A bond that is issued at a deep discount and does not have a stated coupon rate. Principal, interest and premium are all due and payable at maturity.

Public Education Information Management System (PEIMS): A data management system that includes information on student demographics, performance, teacher salaries, etc. The information for PEIMS is transmitted from local school districts to the Texas Education Agency by the education service centers.

Public Information Act (PIA): PIA defines public information as information collected, assembled, or maintained under a law or in connection with a governmental body's transaction of official business. PIA provides that public information must be made available to the public upon request during the normal business hours of the district, unless an exception applies that allows or requires that the information not be made public.

Rollback: Rollback is a taxpayer relief mechanism that allows local voters to contravene the school board's maintenance and operations (M&O) tax rate decision if it exceeds a certain level. If the school board adopts an M&O tax rate that exceeds the rollback tax rate, the district must call an election so voters can determine whether to ratify the adopted tax rate. The rollback rate is equal to the tax rate that would provide the same local taxes and state aid per weighted average daily attendance as was available the previous year plus \$0.06.

School Board Authority: Statute gives local school boards the exclusive power and duty to govern and oversee the management of the public schools. Powers and duties not specifically delegated to the Texas Education Agency or the State Board of Education are reserved for local trustees.

State Board of Education (SBOE): A 15-member body elected by general election (staggered, four-year terms) from various regions statewide to provide leadership and to adopt rules and policies for public education in the state. The board's primary responsibility is to manage the Permanent School Fund.

Tax-Increment Financing: Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

Teacher Retirement System (TRS): TRS delivers retirement and related benefits authorized by law for members.

Technology Allotment: This allotment is part of the state textbook fund and can be used to purchase electronic textbooks or technological equipment that contributes to student learning or teacher training. The allotment is \$30 per ADA.

Telecommunications Infrastructure Fund (TIF): Created by the Legislature in 1995, the TIF has funded schools, libraries, and hospitals with \$1.5 billion for distance learning and information sharing.

Texas Assessment of Academic Skills (TAAS): A state-developed test administered each year to students in grades 3 through 8 and 10 (exit-level) to determine student achievement levels on state-established learning objectives. Replaced by the Texas Assessment of Knowledge and Skills (TAKS) effective for the 2002-03 school year.

Texas Assessment of Knowledge and Skills (TAKS): TAKS replaces the Texas Assessment of Academic Skills (TAAS), a criterion-referenced test used in Texas schools for 12 years. TAKS will begin in spring 2003, with tests in reading in grades 3 through 9; language arts in grades 10 and 11; mathematics in grades 3 through 11. The 11th grade exit-level test will assess English

III, algebra I, geometry, biology, integrated chemistry and physics, early American and U.S. history, world geography, and world history. TAKS will be a more challenging examination for Texas students, according to the results of field tests.

Texas Education Agency (TEA): The administrative and regulatory unit for the Texas public education system managed by the commissioner of education. TEA is responsible for implementing public education policies as established by the Legislature, State Board of Education, and commissioner of education.

Texas Education Code (TEC): This code applies to all educational institutions supported in whole or in part by state tax funds.

Texas Essential Knowledge and Skills (TEKS): Subject-specific state learning objectives adopted by the State Board of Education. The state's academic tests. [see Texas Assessment of Knowledge and Skills (TAKS)] are aligned with the TEKS.

Texas Open Meetings Act (TOMA): TOMA makes school board meetings to discuss and decide public business accessible. The TOMA Decision requires governmental entities to provide prior public notice of what is to be discussed and where and when discussion will take place. Closed meetings are permitted only when specifically authorized by law. Civil and criminal penalties can result when a board violates provisions of this act.

University Interscholastic League (UIL): The governing organization for most public school extracurricular activities operated through The University of Texas at Austin. Rulemaking authority for the UIL lies with its members and the State Board of Education.

Vouchers: The use of taxpayer funds for private school education. Legislation was introduced during the 76th Legislative Session (1999) to implement a pilot program for certain students. Although the legislation failed, this issue may be an important one during the 78th Legislative Session in 2003.

Wealth: In school finance, the wealth of a district is measured in taxable value of property per weighted ADA.

Weighted Students in Average Daily Attendance (WADA): In Texas, students with special educational needs are weighted for funding purposes to help recognize the additional costs of educating those students. Weighted programs include special education, career and technology, bilingual, gifted and talented, and compensatory education. A weighted student count is used to distribute guaranteed-yield funding and establish Chapter 41 thresholds.

Zero Tolerance: This concept that student misbehavior in class will not be allowed was passed by the 1995 Legislature empowered teachers to remove from class students who disrupt the learning process.

Source: Texas Association of School Boards, *A Reporter's Guide to Texas Public Education*, with local district additions.

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