

## 2021- 2022 Adopted Budget

January 24, 2022

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 2021-2022 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 Annual Comprehensive Financial Report ("ACFR") are the primary vehicles to present the financial plan and the results of operations of the District. Copies of the Adopted Budget and the Annual Comprehensive Financial Report including past fiscal years may be found on the District web site under the Financial Services Department at [http://www.nisdtx.org/departments/financial\\_services](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**

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 2020-2021.

Additionally, the Northwest Independent School District Annual Comprehensive 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 2020 (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 2021-2022 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 ACFR:

- |  |                    |             |
|--|--------------------|-------------|
| • Budget Planning                                | January - February | 2021        |
| • Budget Preparation                             | February           | 2021        |
| • Board of Trustee Budget Review                 | March - May        | 2021        |
| • Budget Adoption                                | June               | 2021        |
| • Tax Rate Adoption                              | July - August      | 2021        |
| • Budget Amendments                              | July - June        | 2021 - 2022 |
| • Annual Comprehensive Financial Report (“ACFR”) | November           | 2022        |

## **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.

## **2021-2022 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 2021-2022 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 18, 2021.

## **Budget Planning**

As a fast (student) growth district, the Board of Trustees regularly receive Academic Performance, Financial Forecasts, 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.

When the Northwest ISD board of trustees called a bond election in early 2020, officials had no idea that election would be pushed from May to November by the COVID-19 pandemic, where it was forced to compete for attention with a presidential election and voters’ financial concerns. Still, growth and development in the district did not slowdown in response to the pandemic. The November bond election was up against several obstacles. There were voters who were confused by the nature of school financing in Texas. Compounding the problem, COVID19 precautions moved the election from May to November, and the voter education campaign to address that confusion had to compete with the presidential election cycle. Only 28.71% to 44.08% of voters said “Yes” on the four bond propositions.

## **2021- 2022 Adopted Budget**

The bond was reduced by \$240 million for the May bond election after the NISD Long Range Planning Committee reprioritized projects. Voters were able to vote for each proposition individually. Northwest ISD voters approved three of the four bond propositions on the May 1 ballot. Proposition A, which included \$712.4 million for school facilities and capital improvements, included 6 new schools (Middle School #7, 2 new elementary schools, 2 replacement elementary schools, 1 replacement middle school), significant renovations to Northwest High School, classroom additions at 11 elementary schools for Pre-K, land for future school sites, and additional buses. Proposition C included \$5.7 million for middle school recreational facilities. Proposition D included \$19.4 million for technology devices.

### **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 throughout the year. The Preliminary Budget including the Personnel & Compensation Plan was reviewed in detail throughout April. The 2021-2022 Personnel & Compensation Plan was then adopted May 24th. 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”) 2021 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 6<sup>th</sup>. The Board of Trustees held the required public meeting and adopted the budget on June 28, 2021.

### **Tax Rate Adoption**

The Central Appraisal Districts (“CAD”) Certification of the 2021 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 29<sup>th</sup>. The Board of Trustees held the required public meeting and adopted the tax rate on August 23, 2021.

### **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, 2022 will be submitted at the June 27, 2022, 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, 2022 will be used in the preparation of the Comprehensive Annual Financial Report (“ACFR”).

### **Annual Comprehensive Financial Report (“ACFR”)**

The final stage of the budget cycle is the approval by the Board of Trustees of the audited Annual Comprehensive Financial Report which includes budget to actual comparisons scheduled for November 15, 2021.

## **Budget Priorities**

The Northwest Independent School District lies within one of the fastest growing areas in Texas. The District serves 27,050 students in grades pre-kindergarten through twelfth, a projected increase of 839 students. The district operates three comprehensive high schools, an accelerated high school, six middle schools, 20 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 1, 2021, District voters passed a \$737.5 million bond election. Enrollment is expected to increase by an additional 4,000-5,400 by the 2024-25 school year. 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 package will address the growth by providing nearly 5,000 additional seats for new students. Major new or improved facility highlights include:

- Three new schools
- A replacement school for Hatfield ES, Seven Hills ES and Pike MS
- Renovation of the existing Haslet Elementary to serve as a district instructional facility
- Northwest HS additions and renovations
- Classroom additions to satisfy state mandated full day Pre-K
- Land acquisition for new schools
- Capital improvements & renovations including Middle School athletic facilities
- Equity & Evolving needs
- Safety & Security

### 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 2021-22 school year brought many challenges because normally a fast growth district will add staff due to growth. This year, the District looked at each program and campus and made sure before any staff could be added, the below Board approved staffing ratios were met.

#### Elementary:

Pre-K	20:1
Kindergarten	22:1
1 <sup>st</sup> grade – 4 <sup>th</sup> grade	24:1
5 <sup>th</sup> grade	25:1
<b>Secondary</b>	<b>180:1</b>

The goal for the 2021-2022 school year was to trim \$17.5M from the 2020-2021 budget and adopt a balanced budget for the 2021-2022 school year. This was accomplished by the following reductions:

#### Budget Impact Goals:

- Personnel Reductions = \$7 million (38%)
- Non-Personnel Reductions = 11 million (62%)

#### Budget Reductions:

- Reduction of 10% across the district in general supplies \$1.5 million
- Staffing and program reductions \$10.7 million
- Moving from self-funded insurance to TRS \$2 million
- CTE Reclassifications (Asst Principals/Counselors) \$1.5 million
- Attrition \$875,000
- Insurance Contribution \$990,000

### Budget Highlights

The following selection of highlights is presented as a brief overview of significant items and issues contained in the 2021-2022 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.

## 2021- 2022 Adopted Budget

### 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 \$0.8720 and the Interest & Sinking (I&S) tax rate is budgeted at \$0.42 yielding a total rate of \$1.292 for purpose of the adopted budget.

### Tax Rate Analysis

#### Adopted 2021-22 Tax Rate

Maintenance & Operations (“M&O”) Tax Rate	\$0.8720
Interest & Sinking Tax (“I&S”) Rate	<u>0.42</u>
Total Tax Rate	<u><u>\$1.2920</u></u>

### Revenues

<u>Description</u>	<u>Amount</u>
<b>GENERAL FUND - ADOPTED BUDGET 2020-2021</b>	<b>\$230,861,517</b>
• <b>Local and Intermediate Sources:</b>	
• 5711 Taxes, Current Year Levy	13,586,821
• 5712 Taxes, Prior Years	0
• 5719 Penalties, Interest and Other Tax Revenues	0
• 5739 Tuition and Fees	0
• 5742 Earnings from Temporary Deposits and Investments	(2,000,000)
• 5743 Rentals	(6,114)
• 5744 Donations	(6,081)
• 5746 Property Taxes Collected for Tax Increment Fund	0
• 5749 Other Revenues from Local Sources	176,452
• 5752 Athletic Activities	0
• 5769 Misc. Revenue from Intermediate Source	0
• <b>State Program Revenues:</b>	
• 5811 Per Capita Apportionment	305,742
• 5812 Foundation School Program Act Entitlements	(3,097,869)
• 5831 TRS/TRS Care – On-Behalf Payments	704,549
• <b>Federal Program Revenues:</b>	
• 5929 Federal Revenues Distributed by Texas Education Agency	0
• 5931 School Health and Related Services (SHARS)	500,000
• 5932 Medicaid Administrative Claiming Program (MAC)	0
• 5941 Impact Aid	<u>50,000</u>
<b>GENERAL FUND - ADOPTED BUDGET 2021-2022</b>	<b><u><u>\$241,075,017</u></u></b>



## 2021- 2022 Adopted Budget

### Expenditures

#### GENERAL FUND - ADOPTED BUDGET 2020-2021

Goals I – III

**\$256,028,363**

• Instruction and Instructional-Related Services	\$ (4,487,127)
• Instructional and School Leadership	715,567
• Support Services - Student (Pupil)	(4,181,310)
• Administrative Support Services	(1,049,071)
• Support Services - Non-Student Based	(1,406,206)
• Ancillary Services	(7,277)
• Debt Service	0
• Capital Outlay	(42,518)
• Intergovernmental Charges	(2,480,000)

#### GENERAL FUND - ADOPTED BUDGET 2021-2022

**\$243,090,421**

Goals I – III

**(\$12,937,942)**

- **8 Growth for new Elementary School \$520,000**  
(Classroom Teachers, Campus Assistant)
- --- **Reclassifications \$11,035**
- --- **Personnel Reductions (\$1,593,977)**
- --- **Personnel Absorbed (\$875,000)**
- --- **Non-Personnel Reductions (\$11,000,000)**

### 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

## **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                   | 2021 Property Value Study. |
| • Maintenance & Operations Tax Rate  | \$0.8720 for 2021-22.      |
| • Interest & Sinking Tax Rate        | \$0.42 for 2021-22.        |
| • 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 \$307,635,420 inception to date. The District budgeted \$2,780,895 for the 2021-22 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 86<sup>th</sup> Texas Legislature.

### **Tax Rate Analysis:**

The District's Maintenance & Operations (M&O) tax rate is budgeted at \$0.8720. Due to the passage of HB3, the District is allowed an additional \$0.01 for the 2021-22 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.

### **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.

<u><b>All Governmental Funds - Revenues</b></u>					
<u><b>Description</b></u>	<u><b>Actual 2017-18</b></u>	<u><b>Actual 2018-19</b></u>	<u><b>Actual 2019-20</b></u>	<u><b>Budget 2020-21</b></u>	<u><b>Budget 2021-22</b></u>
General Fund	\$200,459,993	\$223,211,447	\$224,302,467	\$230,861,517	\$241,075,017
Special Revenue Funds	17,658,083	19,103,371	18,572,003	15,599,554	22,300,115
Debt Service Funds	69,055,232	80,746,048	91,392,807	86,900,000	95,000,000
Capital Projects Funds	<u>873,601</u>	<u>1,886,158</u>	<u>1,460,904</u>	<u>1,920,866</u>	<u>806,743</u>
Total	<u>\$288,046,909</u>	<u>\$324,947,024</u>	<u>\$335,728,181</u>	<u>\$335,281,937</u>	<u>\$359,181,875</u>
<u><b>All Governmental Funds - Revenues</b></u>					
<u><b>Description</b></u>	<u><b>Actual 2017-18</b></u>	<u><b>Actual 2018-19</b></u>	<u><b>Budget 2019-20</b></u>	<u><b>Budget 2020-21</b></u>	<u><b>Budget 2021-22</b></u>
Local Sources	\$239,879,323	\$277,944,362	\$279,294,288	\$298,428,777	\$318,879,647
State Sources	39,825,326	32,900,331	21,464,603	25,641,009	23,766,379
Federal Sources	<u>8,342,260</u>	<u>14,102,331</u>	<u>10,066,952</u>	<u>11,212,151</u>	<u>16,535,849</u>
Total	<u>\$288,046,909</u>	<u>\$324,947,024</u>	<u>\$310,825,843</u>	<u>\$335,281,937</u>	<u>\$359,181,875</u>
<u><b>All Governmental Funds - Expenditures</b></u>					
<u><b>Description</b></u>	<u><b>Actual 2017-18</b></u>	<u><b>Actual 2018-19</b></u>	<u><b>Actual 2019-20</b></u>	<u><b>Budget 2020-21</b></u>	<u><b>Budget 2021-22</b></u>
General Fund	\$196,505,737	\$219,056,078	\$231,595,241	\$254,028,363	\$243,090,420
Special Revenue Funds	17,320,898	19,133,834	18,337,854	18,843,418	22,597,858
Debt Service Funds	66,494,379	67,302,595	80,958,745	83,484,994	79,169,547
Capital Projects Funds	<u>109,455,378</u>	<u>107,309,812</u>	<u>141,586,963</u>	<u>187,624,967</u>	<u>88,612,544</u>
Total	<u>\$389,776,392</u>	<u>\$412,802,319</u>	<u>\$472,478,803</u>	<u>\$543,981,742</u>	<u>\$433,470,370</u>
<u><b>All Governmental Funds - Expenditures by Object</b></u>					
<u><b>Description</b></u>	<u><b>Actual 2017-18</b></u>	<u><b>Actual 2018-19</b></u>	<u><b>Budget 2019-20</b></u>	<u><b>Budget 2020-21</b></u>	<u><b>Budget 2021-22</b></u>
Payroll	\$159,168,176	\$173,812,498	\$185,368,615	\$199,227,021	\$205,061,054
Contracted Services	36,075,015	45,050,283	44,735,467	53,005,429	39,448,878
Supplies and Materials	16,926,025	29,812,391	22,729,664	49,478,821	31,457,278
Other Operating	5,206,520	5,108,154	7,742,721	9,962,530	8,998,842
Debt Service	67,230,579	68,060,680	82,322,963	83,484,994	79,169,547
Capital Outlay	<u>105,170,081</u>	<u>90,958,311</u>	<u>129,579,373</u>	<u>148,822,946</u>	<u>69,334,771</u>
Total	<u>\$389,776,392</u>	<u>\$412,802,319</u>	<u>\$472,478,803</u>	<u>\$543,981,742</u>	<u>\$433,470,370</u>

**NORTHWEST INDEPENDENT SCHOOL DISTRICT**  
**2021-2022 Budget for Combined Funds**

	<b>General</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Special Revenue</b>	
	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Funds</b>	<b>Total</b>
<b>Total Revenues and Other Sources</b>	<u>\$241,075,017</u>	<u>\$95,000,000</u>	<u>\$806,743</u>	<u>\$22,300,115</u>	<u>359,181,875</u>
<b>Total Expenditures</b>	<u>\$243,090,421</u>	<u>\$79,169,547</u>	<u>\$88,612,544</u>	<u>\$22,597,858</u>	<u>433,470,370</u>
<b>Net change in fund balances</b>	<u>\$(2,015,404)</u>	<u>\$15,830,453</u>	<u>\$(87,805,801)</u>	<u>\$(297,743)</u>	<u>\$(74,288,495)</u>
<b>Beginning Fund Balance</b>	<u>\$64,895,864</u>	<u>64,585,793</u>	<u>\$176,947,859</u>	<u>712961</u>	<u>307,142,477</u>
<b>Ending Fund Balance</b>	<u>62,880,461</u>	<u>80,416,249</u>	<u>290,520,343</u>	<u>415,218</u>	<u>434,232,271</u>

Note: This table includes all governmental fund types of the Northwest Independent School District. Expenditure classifications are in accordance with those prescribed by the Texas Education Agency.

Source: District's financial records.

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE  
ALL FUNDS  
BUDGET FOR THE YEAR ENDING JUNE 30, 2022**

		Debt	Capital	Food	Special	
	General	Service	Project	Service	Revenue	Total
<b>Description</b>	<b>Fund</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>
<b>REVENUES:</b>						
Local and Intermediate Sources	213,991,004	95,000,000	806,743	9,037,422	9,081,900	318,879,647
State Program Revenues	23,495,021	-	-	30,408	271,358	23,766,379
Federal Program Revenues	3,588,992	-	-	3,264,582	12,946,857	16,535,849
Total Revenues	<u>241,075,017</u>	<u>95,000,000</u>	<u>806,743</u>	<u>12,332,412</u>	<u>22,300,115</u>	<u>359,181,875</u>
<b>EXPENDITURES:</b>						
Payroll Costs	196,280,927	-	245,649	-	8,534,478	205,061,054
Contracted Service	28,162,576	-	-	11,172,956	11,286,302	39,448,878
Supplies and Materials	10,893,153	-	19,695,566	509,452	868,559	31,457,278
Miscellaneous	7,144,673	-	-	-	1,854,169	8,998,842
Debt Service	-	79,169,547	-	-	-	79,169,547
Capital Outlay	609,091	-	68,671,330	-	54,350	69,334,771
						-
Total Expenditures	<u>243,090,420</u>	<u>79,169,544</u>	<u>88,612,544</u>	<u>11,682,409</u>	<u>22,597,858</u>	<u>433,470,370</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,015,404)	15,830,456	(87,805,801)	650,003	(297,743)	(74,288,495)
Other Resources	-	-	201,378,285	-	-	201,378,285
Other (Uses)	-	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Resources						
Over Expenditures and Other Uses	(2,015,404)	15,830,456	113,572,484	650,003	(297,743)	127,089,793
Fund Balance - September 1, (Beginning)	64,895,864	64,585,793	176,947,859	802,898	712,961	307,142,477
Increase (Decrease) in Fund Balance	(2,015,404)	15,830,456	113,572,484	650,003	(297,743)	127,089,793
<b>Fund Balance - June 30 (Ending)</b>	<u>62,880,461</u>	<u>80,416,249</u>	<u>290,520,343</u>	<u>1,452,901</u>	<u>415,218</u>	<u>434,232,271</u>

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND FINANCIAL FORECAST  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND EQUITY  
FOR YEARS ENDING JUNE 30, 2021 THROUGH JUNE 30, 2025**

<b>-----FINANCIAL FORECAST -----</b>					
	<b>Adopted</b>	<b>Adopted</b>	<b>Forecast</b>		
<b>Description</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>23-24</b>	<b>24-25</b>
<b>REVENUES:</b>					
Local and Intermediate Sources	202,239,926	213,991,004	231,110,284	249,599,107	269,567,036
State Program Revenues	25,582,599	23,495,021	25,374,623	27,404,592	29,596,960
Federal Program Revenues	<u>3,038,992</u>	<u>3,588,992</u>	<u>3,876,111</u>	<u>4,186,200</u>	4,521,096
Total Revenues	230,861,517	241,075,017	260,361,018	281,189,899	303,685,092
<b>EXPENDITURES:</b>					
<b>Current:</b>					
Payroll Costs	193,996,228	196,280,927	210,020,592	224,722,033	240,452,575
Contracted Service	42,355,820	28,162,576	30,133,957	32,243,334	34,500,367
Supplies and Materials	9,885,820	10,893,153	11,655,674	12,471,571	13,344,581
Miscellaneous	6,914,112	7,144,673	7,644,800	8,179,936	8,752,531
Debt Service	-	-	-	-	-
Capital Outlay	<u>876,383</u>	<u>609,091</u>	<u>651,727</u>	<u>697,348</u>	<u>746,163</u>
Total Expenditures	254,028,363	243,090,420	260,106,750	278,314,223	297,796,217
<b>Excess (Deficiency) of Revenues Over (Under)</b>	(23,166,846)	(2,015,404)	254,268	2,875,676	5,888,875
Expenditures					
Other Resources	0	0	0	0	0
Other (Uses)	(2,000,000)	0	0	0	0
Over Expenditures and Other Uses	(25,166,846)	(2,015,404)	254,268	2,875,676	5,888,875
Fund Balance - September 1, (Beginning)	90,062,710	64,895,864	62,880,461	63,134,729	66,010,405
Fund Balance - June 30 (Ending)	64,895,864	62,880,461	63,134,729	66,010,405	71,899,280

## Assumptions:

- (1) Revenue was projected at a conservative 8% per year increase for anticipated growth
- (2) Our District is considered "fast growth" and therefore, expect an increase in all expenses by 7% in accommodate the growth.

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
SPECIAL REVENUE FINANCIAL FORECAST  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND EQUITY  
FOR YEARS ENDING JUNE 30, 2021 THROUGH JUNE 30, 2025**

<b>-----FINANCIAL FORECAST -----</b>					
<u>Description</u>	<u>Adopted 20-21</u>	<u>Adopted 21-22</u>	<u>Forecast</u>		
			<u>22-23</u>	<u>23-24</u>	<u>24-25</u>
<b>REVENUES:</b>					
Local and Intermediate Sources	7,395,039	9,081,900	9,807,840	10,592,467	11,439,865
State Program Revenues	31,356	271,358	293,066	316,512	341,833
Federal Program Revenues	<u>8,173,159</u>	<u>12,946,857</u>	<u>13,982,606</u>	<u>15,101,214</u>	16,309,311
Total Revenues	15,599,554	22,300,115	24,083,512	26,010,193	28,091,009
<b>EXPENDITURES:</b>					
<b>Current:</b>					
Payroll Costs	4,076,747	8,534,478	8,705,169	8,879,270	9,056,856
Contracted Service	10,649,610	11,286,302	12,516,492	13,519,072	14,227,622
Supplies and Materials	984,284	868,559	953,332	953,332	953,332
Miscellaneous	3,023,418	1,854,169	1,554,169	2,304,169	3,498,849
Debt Service	-	-	-	-	-
Capital Outlay	<u>109,358</u>	<u>54,350</u>	<u>54,350</u>	<u>54,350</u>	<u>54,350</u>
Total Expenditures	18,843,417	22,597,858	23,783,512	25,710,193	27,791,009
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(3,243,863)	(297,743)	300,000	300,000	300,000
Other Resources	0	0	0	0	0
Other (Uses)	0	0	0	0	0
Over Expenditures and Other Uses	(3,243,863)	(297,743)	300,000	300,000	300,000
Fund Balance - September 1, (Beginning)	3,956,824	712,961	415,218	715,218	1,015,218
Fund Balance - June 30 (Ending)	712,961	415,218	715,218	1,015,218	1,315,218

**Assumptions:**

- (1) Funds included in this group, are not guaranteed year to year. Because we are considered a fast growth District, we have estimated an 8% increase in revenue for the forecasted years.
- (2) Salary increases typically range from 1% - 3%. To be conservative a 2% increase per year was used.
- (3) If revenue received from the State does not meet forecast and salaries increase, costs associated with federal funds will be decreased to balance the federal budget. The small gain is projected from activity funds where we expect an increase in fundraising.

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICE FINANCIAL FORECAST  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND EQUITY  
FOR YEARS ENDING JUNE 30, 2021 THROUGH JUNE 30, 2025**

<b>----- FINANCIAL FORECAST -----</b>					
	<b>Adopted</b>	<b>Adopted</b>	<b>Forecast</b>		
<b>Description</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>23-24</b>	<b>24-25</b>
<b>REVENUES:</b>					
Local and Intermediate Sources	86,900,000	95,000,000	109,250,000	125,637,500	144,483,125
State Program Revenues	-	-	-	-	-
Federal Program Revenues	=	=	=	=	-
Total Revenues	86,900,000	95,000,000	109,250,000	125,637,500	144,483,125
<b>EXPENDITURES:</b>					
<b>Current:</b>					
Payroll Costs	-	-	-	-	-
Contracted Service	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Debt Service	83,484,994	79,169,547	80,494,934	82,050,634	83,419,159
Capital Outlay	=	=	=	=	=
Total Expenditures	83,484,994	79,169,547	80,494,934	82,050,634	83,419,159
<b>Excess (Deficiency) of Revenues Over (Under)</b>	3,415,006	15,830,453	28,755,066	43,586,866	61,063,966
Expenditures					
Other Resources	0	0	0	0	0
Other (Uses)	0	0	0	0	0
Over Expenditures and Other Uses	3,415,006	15,830,453	28,755,066	43,586,866	61,063,966
Fund Balance - September 1, (Beginning)	61,170,787	64,585,793	80,416,246	109,171,312	152,758,178
Fund Balance - June 30 (Ending)	64,585,793	80,416,246	109,171,312	152,758,178	213,822,144

## Assumptions:

- (1) Revenue was projected at a 15% increase
- (2) Payments and interest are based on the district's payment schedules.



**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
CAPITAL PROJECTS SERVICE FINANCIAL FORECAST  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND EQUITY  
FOR YEARS ENDING JUNE 30, 2021 THROUGH JUNE 30, 2025**

<b>----- FINANCIAL FORECAST -----</b>					
	<b>Adopted</b>	<b>Adopted</b>	<b>Forecast</b>		
<b>Description</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>23-24</b>	<b>24-25</b>
<b>REVENUES:</b>					
Local and Intermediate Sources	1,893,812	806,743	887,417	976,159	1,073,774
State Program Revenues	27,054	-	-	-	-
Federal Program Revenues	-	-	-	-	-
Total Revenues	1,920,866	806,743	887,417	976,159	1,073,774
<b>EXPENDITURES:</b>					
<b>Current:</b>					
Payroll Costs	1,154,046	245,649	1,540,517	1,571,327	1,602,753
Contracted Service	-	-	-	-	-
Supplies and Materials	38,613,216	19,695,566	19,601,002	19,601,002	19,601,002
Miscellaneous	25,000	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	<u>139,076,463</u>	<u>68,671,330</u>	<u>51,804,083</u>	<u>283,403,083</u>	<u>362,393,083</u>
Total Expenditures	178,868,725	88,612,544	72,945,602	304,575,412	383,596,838
<b>Excess (Deficiency) of Revenues Over (Under)</b>	(176,947,859)	(87,805,801)	(72,058,185)	(303,599,253)	(382,523,064)
Expenditures					
Other Resources	0	201,378,285	200,000,000	200,000,000	244,608,020
Other (Uses)	0	0	0	0	0
Over Expenditures and Other Uses	(176,947,859)	113,572,484	127,941,815	(103,599,253)	(137,915,044)
Fund Balance - September 1, (Beginning)	176,947,859	0	113,572,484	241,514,299	137,915,045
Fund Balance - June 30 (Ending)	0	113,572,484	241,514,299	137,915,045	(0)

## Assumptions:

- (1) Local revenue was projected to increase by 8% with the increase we expect in facilities rental.  
 (2) Payments will remain high as we just passed a bond and are building multiple sites.

## **Analysis of Adopted Budgets**

### **General Fund**

This fund, budgeted at \$243,090,421 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 decreased by \$12,937,942 from 2020-21 to get to a balanced budget. The enrollment is projected to grow by 839 students from 26,211 in 2020-21 to 27,050 in 2021-22.

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.

The 2021-22 Maintenance & Operations tax rate was compressed by the 2019 Texas Legislature and House Bill 3. The 2021-22 Maintenance & Operations tax rate is \$0.872 down from \$0.9163 in 2020-21.

### **Special Revenue Funds**

These funds budgeted at \$18,843,418 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 \$11,682,408 is considered a special revenue fund.

### **Debt Service Funds**

This governmental fund budgeted at \$79,169,547 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 issued the remaining \$45,000,000 in bonds from the 2008 voted authorization and the remaining \$55,000,000 in bonds from the 2012 voted authorization. The District's voters authorized \$399,000,000 in bonds on May 6, 2017. That authorization was issued over a three-year period: \$100,000,000 in 2018, \$100,000,000 in 2019 and \$199,000,000 in 2020. The District's voters authorized \$737,500,000 in bonds on May 1, 2021. The District has issued \$200,000,000 from that authorization in 2021 leaving \$537,500,000 of 2021 bond authorization remaining.

Since 2016, the debt management actions of the District's Board of Trustees, Administration and the financial team have implemented six refunding transactions totaling \$428,654,956 and prepaid \$4,100,000 of existing bonds to reduce the total interest cost on voter approved bonds for the District's taxpayers. The combined total savings from the refunding and prepayment transactions since 2016 is \$80,228,424. This reduction in debt service payments will help the District accommodate future bond programs to support the District's rapidly 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 2021-22 Interest & Sinking tax rate remained at \$0.42.

### Capital Projects Funds

This governmental fund budgeted at \$88,612,544 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 four audited school years, 2017-18 through 2020-21, the District has annually averaged \$ 143,668,124 in construction related expenditures. 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 27,050 students in grades pre-kindergarten through twelfth, a projected increase of 839 students. The district operates three comprehensive high schools, an accelerated high school, six middle schools, twenty elementary schools, and a special programs center.

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.

On May 1, **2021**, District voters passed 3 of the 4 propositions for a total bond package of \$737,500,000. The bond package will accommodate 4,000-5,000 new students by the school year 2024-25 and provide school facilities, capital improvements, technology devices and middle school recreational facilities. Below is a current Capital Project Funds forecast based on project completion dates. All bond funds are expected to be spent by the end of the 2024-25 school year.

**2021- 2022 Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
CAPITAL PROJECTS FUNDS - MASTER PROJECT LIST  
2021 BOND AUTHORIZATION  
BUDGET FOR THE YEAR ENDING JUNE 30, 2022**

					Project Schedule			
	Project	Project	Original		21	22	23	24
	Type	Number	Budget		22	23	24	25
<b>PROPOSITION A</b>								
<b>Growth: New Facilities, Additions and Land</b>								
New Elementary #22	New	21A-125	\$42,450,000.00				X	
New Elementary #23	New	21A-126	\$45,800,000.00					X
Middle School #7	New	21A-048	\$81,370,000.00				X	
Replacement Hatfield	New	21A-110	\$40,345,000.00				X	
Replacement Seven Hills	New	21A-108	\$40,280,000.00				X	
Additional Pre-K Classrooms (11 ES)	Addition	21A-PREK	\$13,435,000.00					X
Pike Replacement Middle School	Addition	21A-043	\$94,620,000.00					X
Northwest HS Additions & Renovations	Addition	21A-001	\$160,335,000.00					X
Land Acquisition	Site Purchases	21A-S99	\$16,850,000.00			X	X	X
<b>Capital Improvements and Renovations</b>								
Fire Alarms	Improvement	21A-FIRE	\$845,000.00			X	X	X
Kitchen Floor - Prairie View	Improvement	21A-111	\$76,000.00			X		
Gymnasium Upgrades (flooring, sound system, etc.)	Improvement	21A-GYMS	\$1,950,000.00			X		
Roof Lifecycle Replacements (4 campuses)	Improvement	21A-ROOF	\$9,100,000.00				X	X
Hard Floor Lifecycle Replacements (3 campuses)	Improvement	21A-FLR	\$915,000.00		X			
Carpet Lifecycle Replacements (10 campuses)	Improvement	21A-CARP	\$6,270,000.00			X		
HVAC Lifecycle Replacements (6 campuses)	Improvement	21A-HVAC	\$8,610,000.00					X
Hatfield to Admin Space	Renovation	21A-ADM1	\$18,400,000.00				X	
Central Administration	Renovation	21A-ADM2	\$15,750,000.00				X	
West Operations Facility	Renovation	21S-952	\$5,200,000.00		X			
<b>Equity/Evolving Needs</b>								
Special Education Upgrades - Middle School	Improvement	21A-SPED	\$610,000.00				X	
Buses for Growth (21)	New	21A-BUS	\$2,190,000.00					
PLTW Labs	Improvement	21A-PLTW	\$335,000.00				X	
Skills for Living CTMS and Medlin	Improvement	21A-SKIL	\$870,000.00				X	
Elementary Playground Additions	Addition	21A-PLY1	\$2,525,000.00			X		
Elementary Playground Expansion	Improvement	21A-PLY2	\$3,830,000.00			X		
Elementary Playground Surfacing	Improvement	21A-SURF	\$2,060,000.00			X		

\*Site purchases is land purchased for future building of schools.

## 2021- 2022 Adopted Budget

Technology									
Technology Infrastructure	Improvement	21A-INFR		\$76,995,000.00		X	X	X	X
Safety and Security - Technology PA, Access Control	Improvement	21A-S&S		\$13,515,000.00		X	X	X	X
Cell Phone Boosters & Monitors	Improvement	21A-CELL		\$5,400,000.00		X	X	X	X
Radio Upgrades and Repeaters	Improvement	21A-RAD		\$219,000.00		X	X	X	X
Bond Salaries									
Bond Salaries	Salaries	21A-SAL		1,250,000.00		X	X	X	X
PROPOSITION C									
Middle School No. 7 - Tennis and Football Field	New	21C-048		\$3,400,000.00				X	
Middle School Tennis Court Resurfacing	Improvement	21C-TENN		\$1,300,000.00		X			
Medlin MS Tennis Courts	Improvement	21C-042		\$1,000,000.00		X			
PROPOSITION D									
New Devices for Students Replacements & Growth	New	21D-SDV		\$6,450,000.00		X	X	X	X
New Devices for Teachers Replacements & Growth	New	21D-TDV		\$12,950,000.00		X	X	X	X
<b>TOTAL</b>				<b>\$737,500,000.00</b>					

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY  
CURRENT AND FORECASTED**

	<b>Real Property</b>	<b>Personal Property</b>	<b>Minerals</b>		<b>Total</b>	<b>Total</b>
<b>Fiscal</b>	<b>Assessed</b>	<b>Assessed</b>	<b>Assessed</b>	<b>Less:</b>	<b>Taxable</b>	<b>Direct</b>
<b>Year</b>	<b>Value</b>	<b>Value</b>	<b>Value</b>	<b>Exemptions</b>	<b>Value</b>	<b>Rate</b>
2025 *	\$32,705,104,421	\$13,409,092,813	\$654,102,088	\$10,465,633,415	\$36,302,665,907	1.2920
2024 *	\$28,942,570,284	\$11,866,453,816	\$578,851,406	\$9,261,622,491	\$32,126,253,015	1.2920
2023 *	\$25,612,894,057	\$10,501,286,563	\$512,257,881	\$8,196,126,098	\$28,430,312,403	1.2920
2022	\$22,666,277,926	\$9,293,173,950	\$453,325,559	\$7,253,208,936	\$25,159,568,498	1.2920
2021	\$20,058,653,032	\$8,313,515,744	\$374,008,410	\$6,454,667,805	\$22,291,509,381	1.3363
2020	\$18,085,746,244	\$6,516,250,944	\$617,067,673	\$5,357,866,481	\$19,861,198,380	1.4200
2019	\$15,135,720,233	\$5,369,071,382	\$790,399,303	\$3,792,135,348	\$17,503,055,570	1.4900
2018	\$13,312,469,751	\$5,037,881,478	\$659,928,810	\$4,086,095,274	\$14,924,184,765	1.4900
2017	\$10,942,403,000	\$3,071,844,000	\$709,709,000	\$2,303,447,000	\$12,420,509,000	1.4525
2016	\$9,644,355,000	\$3,118,392,000	\$1,296,365,000	\$2,353,571,652	\$11,705,540,348	1.4525
2015	\$8,634,101,000	\$2,576,109,000	\$1,538,136,000	\$1,131,418,151	\$11,616,927,849	1.4525
2014	\$7,866,040,000	\$2,688,113,117	\$1,380,696,000	\$1,385,997,000	\$10,548,852,117	1.4525
2013	\$7,984,354,200	\$2,487,855,000	\$2,035,974,000	\$1,897,979,000	\$10,610,204,200	1.3750

### **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. Valuations shown are certified assessed values reported by the appraisal district to the State Comptroller of Public Accounts. Certified values are subject to change throughout the year as contested values are resolved and the Appraisal District updates records.

The CAD certification of the 2021 Appraisal Records occurred in late July and the Denton County Tax Assessor-Collector calculated the rollback tax rate shortly thereafter. A legal notice was not required since the tax rate fell below 20-21 proposed tax rate. The Board of Trustees held the required public meeting and adopted the tax rate on August 23, 2021.

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.

\* 3 years of forecasted values represent a 13% growth rate.

\*Source: Official Statement June 24, 2021

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
DIRECT AND OVERLAPPING PROPERTY TAX RATES  
LAST TEN FISCAL YEARS**

**District Direct Rates**

<b>Fiscal</b>		<b>General</b>		<b>Capital</b>		
<b>Year</b>		<b>Purposes</b>		<b>Purposes</b>		<b>Total</b>
2022		0.87200		0.42000		1.29200
2021		0.91630		0.42000		1.33630
2020		0.97000		0.45000		1.42000
2019		1.04000		0.45000		1.49000
2018		1.04000		0.45000		1.49000
2017		1.04000		0.41250		1.45250
2016		1.04000		0.41250		1.45250
2015		1.04000		0.41250		1.45250
2014		1.04000		0.33500		1.37500
2013		1.04000		0.33500		1.37500
2012		1.04000		0.33500		1.37500

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 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 2019-2020 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.

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 20-21 I & S rate was reduced from \$.45 to \$.42.

\*Source: Official Statement June 24, 2021

## **Student Demographics**

Along with the challenges of our record growth and welcoming over 1,700 new students into our NISD family, our newest members to our student body come to us from a wide array of backgrounds. The ethnicity of the student population is becoming slightly more diverse with 58.78% White, 23.12% Hispanic, 10.52% African American, and 5.47% Asian. The percentage of economically disadvantaged students increased slightly to 21.49%, with the percentage of ESL students slightly increasing to 5.91%. However, LEP is 6.87%. [Data Source: 2020-2021 October Fall PEIMS Data Collection]

Our fast growth, the number of students new to NISD, and the increasing student diversity are all contributing factors to the challenges we see in our academic data. Our schools continuously strive to quickly identify new and returning students' strengths and areas of focus. This requires teacher expertise, dedicated time, and efficient resources designed to recognize each child's needs.

Additionally, we continue to see challenges in equity among students from economically marginalized households, as well as our growing number of English Language Learners. Significant efforts are critical to identifying areas of needs and closing learning gaps in each identified student group to ensure that every student achieves at high levels.

## **Staff Demographics**

Northwest ISD has approximately 3,000 full time employees. For the 2021-2022 school year, we brought our transportation department in house as a cost-savings measure. This step welcomed approximately 220 employees to the NISD family.

The education field still remains a field of predominantly white females, but the diversity of Northwest ISD's staff is becoming slightly more diversified.

### **Staffing by Race**

	<b>Number</b>	<b>Total</b>	<b>Percent of Staff</b>
Asian	28	2717	1%
Black	82	2717	3%
Hispanic	255	2717	9%
Am Indian/Alaskan Native	11	2717	0%
2 or More Races	2	2717	0%
White	2339	2717	86%

[Data Source: 2020-2021 October Fall PEIMS Data Collection]

For perhaps the first year in the district's history, Northwest ISD has seen a marked increase in the competition for employees and it has been more challenging to find some positions – especially in our hourly employees (i.e., bus drivers, custodians, and kitchen staff). With the COVID pandemic's continued impact, highly competitive job market, and the national labor shortage in certain job markets, this could be a continuing concern.

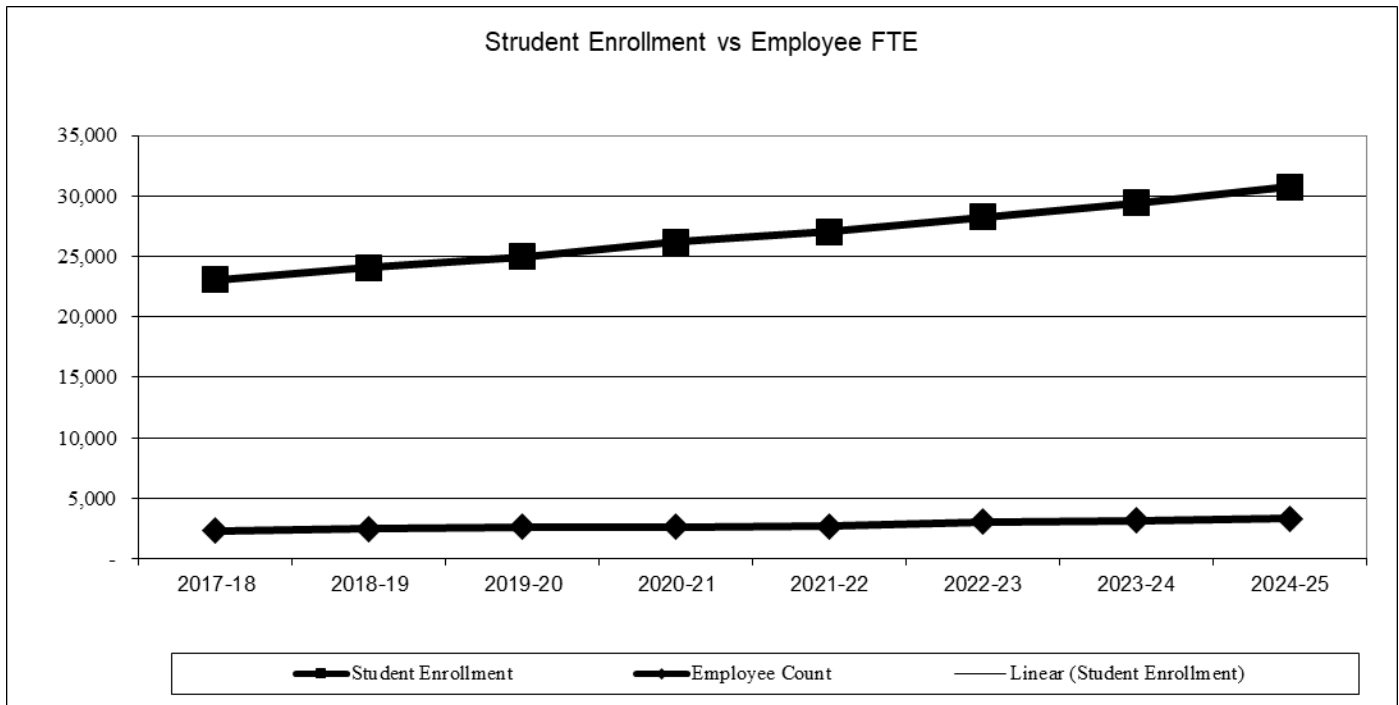


## Student Enrollment Projections

The annual enrollment projections are generated by Templeton Demographics. The enrollment projections are then reviewed by a District team before released 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 demographic reports to the Board of Trustees based on student geo-code, cohort and enrollment trends, housing market trends, charter school impact, mobility, and live birth rates. These findings create an understanding of the future residential developments' impact on the school district. The District is projected to grow to 27,050 students in 2021 - 2022 an increase of 839 students.



## Student Enrollment Projections

<u>Method</u>	<u>Year</u>	<u>Total</u>	<u>Elementary (EC-5<sup>th</sup>)</u>	<u>Middle (6<sup>th</sup>-8<sup>th</sup>)</u>	<u>High School (9<sup>th</sup>-12<sup>th</sup>)</u>
<b>Actual</b>	2017-18	23,061	11,050	5,379	6,632
	2018-19	24,052	11,441	5,630	6,981
	2019-20	24,950	12,045	5,986	7,352
<b>Budget Forecast</b>	2020-21	26,211	12,532	6,142	7,537
	2021-22	27,050	13,455	6,446	8,274
	2022-23	28,242	13,350	6,534	8,358
	2023-24	29,423	13,946	6,784	8,693
	2024-25	30,733	14,542	7,103	9,088

\*Source: Templeton Demographics 2021 2QTR

**NORTHWEST ISD  
ELEMENTARY STAFFING FORMULA FOR 2021-2022\***

<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	
CIT (Title I funded)	A15/A20	1	+50% Free/Reduced-Title I campuses only
Counselor (0310)	A25	1	
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"> <li>• 25+ Dyslexia students</li> <li>And/or</li> <li>• 45+ ELL students And/or</li> <li>• 30% At-Risk students</li> </ul>
Bilingual Interventionist (0513)	A15/20	1	Dual Language Campus only
GT Teacher (0521)	A15/A20	1	
Nurse/Campus Health Coordinator (0361)	A15/A20	1	
<i>Clerical /Assistant</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+
Pre-K Aide (0912PK)	P10	1	Pre-K on Campus
<i>Specials</i>			
Art (0510)	A15/A20	1	
Physical Education	A15/A20	1	
Additional Physical Education	A15/A20	1	750+
Music (0511)	A15/A20	1	
Fine Arts Assistants	P5	2	750+
Physical Ed Assistant (0912P)	P5	1	500-749

\*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 ISD  
MIDDLE SCHOOL STAFFING FORMULAS FOR 2021-2022\***

<u><i>Position</i></u>	<u><i>Pay Grade</i></u>	<u><i>Number of Staff Members</i></u>	<u><i>Enrollment</i></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	
Orchestra/Choir/Theater Director	A15/A20	1	
Assistant Orchestra/Choir/Theater Director	A15/A20	1	180+**
Librarian (0320)	A15/A20	1	
Campus Health Coordinator (0361)	A15/A20	1	
<b><i>Clerical /Assistant</i></b>			
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  
HIGH SCHOOL STAFFING FORMULAS FOR 2021-2022\***

<u><i>Position</i></u>	<u><i>Pay Grade</i></u>	<u><i>Number of Staff Members</i></u>	<u><i>Enrollment</i></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	
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 <sup>nd</sup> Attendance Clerk	P15	1	1500+
Receptionist (0905)	P15	1	
Bookkeeper (0903)	P25	1	
Counselors Secretary (0907)	P15	1	
Registrar (0908)	P20	1	
2 <sup>nd</sup> Registrar	P20	1	1500+
Sub Coordinator/Receptionist (0905C)	P15	1	
Student Record Manager (0909)	P30	1	
ISS Aide	P05	1	
Athletic Trainer (0151)	A15/A20	1	
2 <sup>nd</sup> 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.

## Performance Measures

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 2016-17</u>	<u>STAAR 2017-18</u>	<u>STAAR 2018-19</u>	<u>STAAR 2019-20</u>	<u>STAAR 2020-21</u>
<b>Overall District Rating</b>	Met Standard	A	A	Not Rated	Not Rated

## 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					
<b><u>Description</u></b>	<b><u>STAAR 2016-17</u></b>	<b><u>STAAR 2017-18</u></b>	<b><u>STAAR 2018-19</u></b>	<b><u>STAAR 2019-20</u></b>	<b><u>STAAR 2020-21</u></b>
<b>All Subjects</b>	85%	86%	87%	no testing	79%
<b>Reading</b>	84%	85%	85%	no testing	78%
<b>Mathematics</b>	86%	88%	89%	no testing	78%
<b>Writing</b>	76%	78%	79%	no testing	73%
<b>Science</b>	89%	90%	90%	no testing	85%
<b>Social Studies</b>	88%	89%	89%	no testing	85%
<b>Economically Disadvantaged</b>	18.3%	18.9%	20.9%	no testing	21.6%
<b>English Learners</b>	5.0%	4.6%	4.9%	no testing	6.9%
<b>At-Risk</b>	32.9%	31.4%	31.8%	no testing	29.0%

## **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

### **2020-2021 RATINGS BASED ON SCHOOL YEAR 2019-2020 DATA - DISTRICT STATUS DETAIL**

<b>Name:</b> NORTHWEST ISD(061911)	<b>Publication Level 1:</b> 8/4/2021 2:00:38 PM
<b>Status:</b> Passed	<b>Publication Level 2:</b> 8/6/2021 11:10:55 AM
<b>Rating:</b> A = Superior Achievement	<b>Last Updated:</b> 8/6/2021 11:10:55 AM
<b>District Score:</b> 98	<b>Passing Score:</b> 70

### **DETERMINATION OF RATING**

<b>A.</b>	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is <b>F for Substandard Achievement</b> regardless of points earned.	
<b>B.</b>	Determine the rating by the applicable number of points.	
	<b>A = Superior Achievement</b>	90-100
	<b>B = Above Standard Achievement</b>	80-89
	<b>C = Meets Standard Achievement</b>	70-79
	<b>F = Substandard Achievement</b>	<70
<b>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.</b>		
The school district receives an F if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.		



**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
2021 - 2022 BOARD OF TRUSTEES**



**Anne Davis-Simpson, Ph.D.**  
President, Place 3  
Retired Educator  
Elected 2013  
Term Ends 2022



**Steve Sprowls**  
Vice President, Place 5  
Airline Pilot  
Elected 2017  
Term Ends 2023



**Lillian Rauch, Ph.D.**  
Secretary, Place 6  
Retired Educator  
Elected 2014  
Term Ends 2023



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



**DeAnne Hatfield**  
Member, Place 1  
Retired School Administrator  
Elected 2019  
Term Ends 2024



**Jennifer Murphy**  
Member, Place 7  
Post-Secondary Education  
Elected 2020  
Term Ends 2023



**Mark Schluter**  
Member, Place 2  
Senior Project Engineer  
Elected 2006  
Term Ends 2024



**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](http://www.nisdtx.org)



**NORTHWEST INDEPENDENT SCHOOL DISTRICT**  
**2021 – 2022 Executive Cabinet**



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



**Kim Caley, Ed.D.**  
Asst. Superintendent  
for Human Resources



**Brian Carter**  
Chief Financial Officer



**Michael Griffin, Ed.D.**  
Asst. Superintendent  
For Curriculum and  
Instruction



**Christie Hobbs**  
General Counsel



**Tim McClure**  
Asst. Superintendent for  
Facilities



**Anthony Tosie**  
Executive Director of  
Communications



**Angela Scott**  
Public Affairs Coordinator



**Jennifer Carlisle**  
Executive Asst. to the  
Superintendent

**Northwest Independent School District  
School Board and Administrators**

**Board of Trustees**

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

**Administration**

Ryder Warren, Ed.D. ....	Superintendent of Schools
Michael Griffin Ed. D. ....	Assistant Superintendent for Curriculum and Instruction
Brian Carter.....	Chief Financial Officer
Kim Caley, Ed. D.....	Assistant Superintendent for Human Resources
Anthony Tosie.....	Executive Director of Communications
Christie Hobbs .....	General Counsel
Tim McClure.....	Assistant superintendent for Facilities

**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
Diana Foster .....	Special Programs Center
Paige Cantrell.....	Medlin Middle School
Patricia Lutkenhaus.....	Gene Pike Middle School
Anthony Fontana.....	Chisholm Trail Middle School
Ryan Barnhart .....	John M. Tidwell Middle School
Natalie Childress .....	Truett Wilson Middle School
Matrice Raven, Ed.D.....	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
Jim Mahler .....	W.R. Hatfield Elementary
Yolanda Wallace .....	Prairie View Elementary
Lyndsie Smith .....	Sonny & Allegra Nance Elementary
Jessica McDonald .....	J. Lyndal Hughes Elementary
Michelle McAdams.....	Kay Granger Elementary
John Booles .....	Sendera Ranch Elementary
Danielle Grimes .....	O. A. Peterson Elementary
Lisa Crosslin .....	Clara Love Elementary
Leigh Anne Romer Ed.D .....	J. C. Thompson Elementary
Kasey Williams .....	Carl E. Schluter Elementary
Chrisa Oakley.....	Wayne A. Cox Elementary
Carrie Pierce.....	Lizzie Curtis Elementary
Amy Lawson .....	Lance Thompson Elementary
Justin Vercher.....	Berkshire 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 2020–2021.

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



A handwritten signature in black ink, reading 'W. Edward Chabal', positioned above a horizontal line.

**W. Edward Chabal**  
President

A handwritten signature in black ink, reading 'David J. Lewis', positioned above a horizontal line.

**David J. Lewis**  
Executive Director