NISD BUDGET WORKSHOP

May 23, 2022

Northwest
INDEPENDENT SCHOOL DISTRICT

2021-22 ORIGINAL VS PROJECTED BUDGET

Revenue	Original	Projected	Difference	Actual YTD
M&O Revenue from Local Taxes	$208,913,760	$222,138,679	$13,224,919	$222,327,771
M&O Revenue from State	$13,995,021	$15,176,311	$1,181,290	$8,481,072
Recapture	_$2,780,895_	_$8,053,953_	_$5,273,058_	_0_
Net Total State/Local M&O Revenue	**$220,127,886**	**$229,261,037**	**$9,133,151**	

Projected this Year – Original Budget = Addition Revenue Net Recapture
$229,261,037   - $220,127,886   = $9,133,151

Additional Expenses added after the budget:
Staff Raise $2,400,000
Transportation Increase $247,000
Additional Employees $1,980,000

Northwest
INDEPENDENT SCHOOL DISTRICT

2022-2023 BUDGET TIMELINE

Activity	Date	Status
Projected Enrollments	December 2021	Completed
DEIC Timeline Presentation	January 2022	Completed
DLT Timeline Presentation	January 2022	Completed
Campus/Dept Staffing	January 2022	Completed
3% Raise Discussion/Action	January 24, 2022	Completed
Budget Parameter Disc/Action	January 24, 2022	Completed
Budget Packets Completed	February 1, 2022	Completed
DLT Meeting Distribute Packets	February 10, 2022	Completed
Schedule Exec. Dir. Meetings	February 2022	Completed
Campus/Dept Staffing	February 2022	Completed
Board Update	February 28, 2022	Completed
Exec Dir. Meetings	March 2022	Completed
Campus/Dept Staffing	March 2022	Completed
Board Update	March 21, 2022	Completed
Campus/Dept Budget Entries Due	April 1, 2022	Completed
Budget Decision Forms Due	April 1, 2022	Completed
Campus/Dept Staffing	April 2022	Completed
Compensation Plan Approval	April 11,2022	Completed
Preliminary Values	April 2022	Completed
Board Update	April 25, 2022	Completed
Campus/Dept Staffing	May 2022	Completed
Budget Workshop	May 23, 2022	Tonight's Presentation
Publish Notice of Pub. Mtg	June 1, 2022	
Budget Workshop	June 13, 2022	
Budget Adoption	June 27, 2022	
Final Amendment Adoption	June 27, 2022	
Certified Values	July 25, 2022	
Publish Tax Rate Notice	August 1, 2022	
Tax Rate Adoption	2nd August Meeting	

Northwest
INDEPENDENT SCHOOL DISTRICT

TAXABLE VALUE GROWTH

	2019 Certified	2020 Certified	2021 Certified	2022 Certified	2023 Preliminary
Tarrant County	$8,312,844,760	$9,665,280,604	$10,017,781,460	$11,439,725,752	$13,293,594,838
Change Amount		$1,352,435,844	$352,500,856	$1,421,944,292	$1,853,869,086
Percentage Change		16.27%	3.65%	14.19%	16.21%
Denton	$8,082,145,841	$9,385,236,462	$10,782,632,663	$12,862,015,164	$16,652,781,591
Change Amount		$1,303,090,621	$1,397,396,201	$2,079,382,501	$3,790,766,427
Percentage Change		16.12%	14.89%	19.28%	29.47%
Wise	$1,080,857,373	$1,145,620,299	$1,167,974,009	$1,319,648,645	$1,539,785,153
Change Amount		$64,762,926	$22,353,710	$151,674,636	$220,136,508
Percentage Change		5.99%	1.95%	12.99%	16.68%
Total	**$17,475,847,974**	**$20,196,137,365**	**$21,968,388,132**	**$25,621,389,561**	**$31,486,161,582**
Change Amount		$2,720,289,391	$1,772,250,767	$3,653,001,429	$5,864,772,021
Percentage Change		**15.57%**	**8.78%**	**16.63%**	**22.89%**

TEMPLATE CHANGES

BUDGET COMPARISON

Revenue	2021-22 Original	2021-22 Projected	2022-23 Projected	Original Budget Increase
M&O Rev From Local Taxes	$208,913,760	$222,138,679	$267,539,021	$58,625,261
M&O Rev from State	$13,995,021	$15,176,311	$16,553,723	$2,558,702
Other Revenues	$18,166,236	$18,166,236	$17,853,512	-$312,724
Total Revenue	241,075,017	$255,481,226	301,946,256	$60,871,239
Recapture	*$2,780,895*	*$8,053,953*	*$28,658,659*	*$25,877,764*
Net Revenue minus Recapture	$238,294,122	$247,427,273	$273,287,597	$34,993,475

Northwest
INDEPENDENT SCHOOL DISTRICT

	2022-23 Budget		2021-22 Budget		Difference
Revenue	$301,946,256		$241,075,017		$60,871,239
Non-Payroll	$47,922,005		$44,028,475		$3,893,530
Recapture	$28,658,659		$2,780,895		$25,877,764
Remaining	$225,365,592		$194,265,647		$31,099,945
Payroll Last year	$196,281,050		$196,281,050		
Remaining	$29,084,542		-$2,015,403		
Growth/Raise/Raise	$13,322,885				
Remaining	$15,761,657				
Growth	$8,988,120				
Remaining @ 5/23/2022	$6,773,537				

ORIGINAL BUDGET COMPARISON

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INDEPENDENT SCHOOL DISTRICT

FINAL BUDGET DECISIONS

Ratio 22 to 1	$594,000
Portables Needed	$200,000
Total for Ratio Adj	**$794,000**

Enrollment Growth	$2,941,900
Student Support/Safety	$960,580
Efficient Operations	$298,400
Additional Staffing	**$4,200,880**

Recruitment & Retention	$1,500,000
Contingency Positions	$670,000
Retention/ Future Growth	**$2,170,000**

2022-23 ENDING BUDGET BALANCE

Remaining as of 5/23/22	**$6,773,537**
Ratio Adjustment	$794,000
Retention/Future Growth	$2,170,000
Additional Staff	$4,200,880
Ending Budget	**-$391,343**

Northwest
INDEPENDENT SCHOOL DISTRICT

2022-2023 PAYROLL OPTIONS

Description	Cost	Balance
Additional Revenue for Payroll		
3% Staff Raise	$5,200,000	
Guest Educator Raise	$250,000	
Net Teacher Growth (75 FTEs)	$4,950,000	
Growth of Support Staff	$1,023,000	
Net Ancillary Staff Growth	$129,000	
Growth – New Campus Oper.	$578,120	
Additional Growth Teaching	$1,716,000	
Additional Campus Support	$342,000	
Additional Pay Raise and Staff	$4,380,000	$6,773,537

Description	Cost	Balance
		$6,773,537
Ratio Adjustment (9 FTE's)	$594,000	$6,179,537
Portables for Ratio Adjustment	$200,000	$5,979,537
Contingency Positions	$670,000	$5,309,537
Recruitment/Retention	$1,500,000	$3,809,537
Enrollment Growth/Staffing	$2,941,900	$867,637
Student Support & Safety	$960,580	-$92,943
Efficient/Effective Operations	$298,400	-$391,343

Revenue minus Recapture divided by Non-payroll minus Recapture = Percentage of Non-Payroll

273,287,597 / 47,922,005 = 17.6%

100 Percent of budget - Non-Payroll = Percentage of Payroll

100% - 17.6% = 82.4%

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INDEPENDENT SCHOOL DISTRICT

FUTURE PROJECTIONS

Forecasted Revenue	2022-2023	2023-2024	2024-2025	2025-2026
M&O Rev From Local Taxes	$267,539,021	$307,746,260	$354,020,646	$407,284,876
M&O Rev from State	$16,553,723	$15,426,324	$14,176,657	$13,072,000
Recapture	*$28,658,659*	*$42,977,003*	*$69,422,065*	*$99,082,312*
Net Total State/Local M&O Revenue	**$255,434,084**	**$280,195,581**	**$298,775,238**	**$321,274,563**
Yearly Increase		$24,761,497	$18,579,657	$22,499,325

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DISCUSSION AND QUESTIONS