

# 2023-2024 NISD BUDGET DISCUSSION AND DECISIONS

# CURRENT BUDGET

# Revenue Budget

For every \$1 of funding received...



**Local Revenue:** Property Taxes and other local sources

Total budget: \$272,914,865

\$0.90 for every \$1.00 comes from this source.

**Total Revenue Budget**

**\$303,103,801**



**State Revenue:** State funding for school districts

Total budget: \$25,933,598

\$0.09 for every \$1.00 comes from this source.

(Recapture: payment paid to state = \$28,660,895 budget)



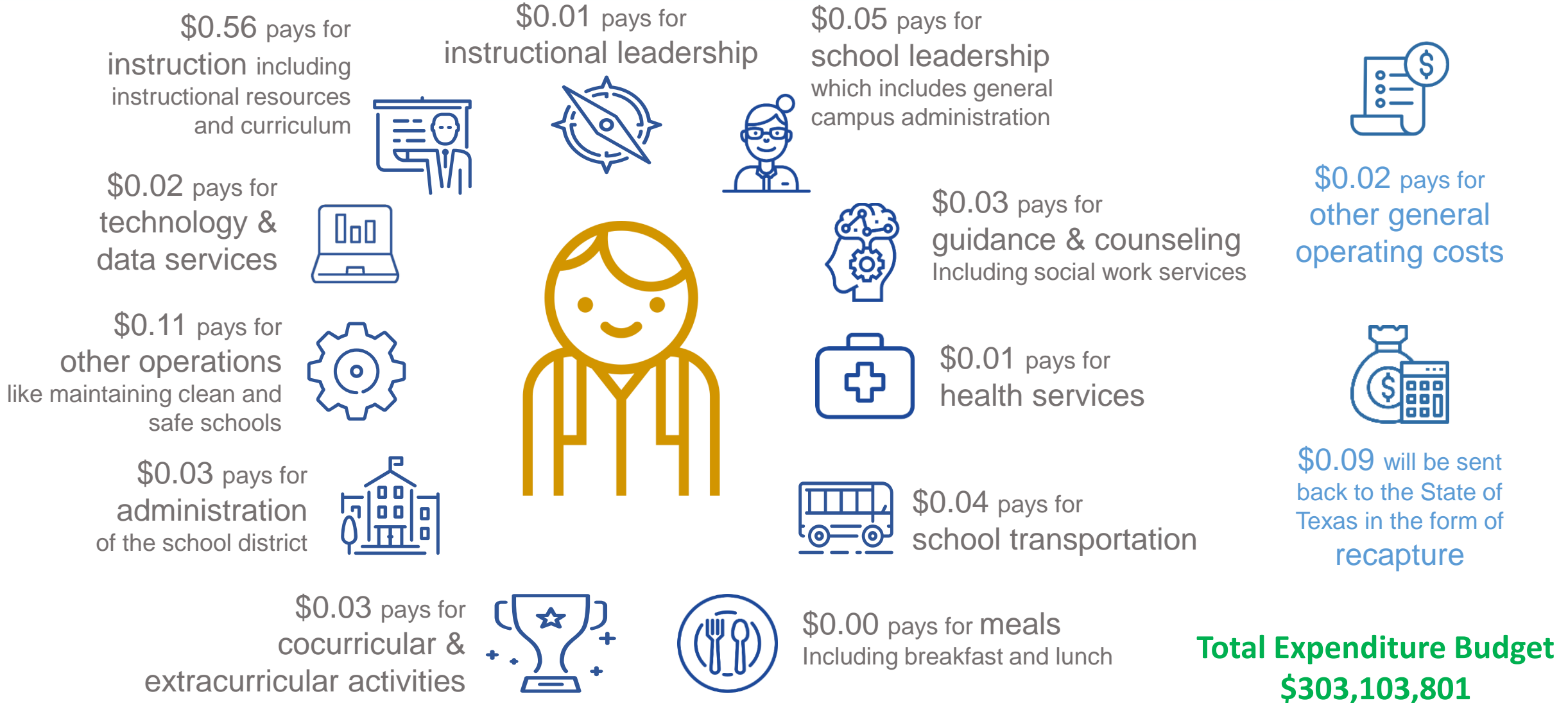
**Federal Revenue:** Indirect Revenue from Grants and SHARS

Total budget: \$4,282,338

\$0.01 for every \$1.00 comes from this source.

# Expenditure Budget

For every \$1 of funding received...



# Expenditure Budget

For every \$1 of funding received...

Payroll = \$222.1 M  
~~73%~~ of the Budget  
**81%**

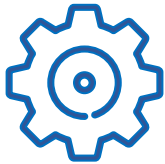


Professional/Contracted Services = \$59.6 M  
~~20%~~ of the Budget  
**11%**



**-\$28.7 M Recapture**  
**\$30.9 M**

Other Operating Costs = \$9.6M  
~~3%~~ of the Budget  
**4%**



Supplies & Materials = \$11.1 M  
~~4%~~ of the Budget  
**4%**

**Total Expenditure Budget**  
**\$303,103,801**



Capital Outlay = 600K  
~~0%~~ of the Budget  
**0%**

**Subtract Recapture**  
**-\$28,660,895**  
**Remaining Budget**  
**\$274,442,906**

# NISD FINANCE HISTORY - BY THE NUMBERS

## Fund Balance Status

<u>Year</u>	<u>Fund Balance</u>	<u>Yearly Change</u>
2018-2019	\$99,134,726	
2019-2020	\$90,062,710	-\$9,072,016
2020-2021	\$83,823,552	-\$6,239,158
2021-2022	\$99,904,957	\$16,081,405
2022-2023*	???????	???????

\*Currently, this is a balanced budget.



# 2023-2024 NISD BUDGET DISCUSSION AND DECISIONS

# 2023-2024 BUDGET FOCAL POINTS

- I. Student Enrollment Growth
- II. Goal of increasing staff and pay at a sustainable rate
- III. Tax rate compression
- IV. Large growth in recapture amount
- V. Appraisal districts and certified values (April/July)
- VI. ESSER – Financial cliff from ESSER II, III and Supplement
- VII. Bond in May of 2023
- VIII. Continue to look at all programs for best efficiencies
- IX. 88<sup>th</sup> Legislative Session (ex. Basic Allotment)



# 2023-2024 BUDGET ASSUMPTIONS -EXPENSES

- Campus Staffing Formulas
- Pay Raise – ???
- Growth Positions
- 5 New Campuses – (3 brand new, 2 replacements)
- Program Staffing Increases
- Campus/Department Non-Payroll
- Balanced Budget

# BOARD DECISION #1 – BUDGET PARAMETERS

- ✓ Budget Timeline
- ✓ Growth Budget

Activity	Responsibility	Date
Projected Enrollments	Templeton/HR/Finance	January 9, 2023
DEIC Timeline Presentation	Financial Services	January 10, 2023
DLT Timeline Presentation	Financial Services	January 12, 2023
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	January 2023
Budget Parameter/Growth D/A	Board Meeting	January 23, 2023
Budget Packets Completed	Financial Services	February 7, 2023
DLT Meeting Distribute Packets	Financial Services	February 9, 2023
Schedule Exec. Dir. Meetings	Financial Services	February 2023
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	February 2023
Raise Discussion/Action	Board Meeting	February 27, 2023
Budget Workshop	Board Meeting	February 27, 2023
Exec Dir. Meetings	Cabinet/Executive Directors	March 2023
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	March 2023
Board Update	Board Meeting	March 21, 2023
Campus/Dept Budget Entries Due	Campuses/Departments	March 24, 2023
Budget Decision Forms Due	Campuses/Departments	March 24, 2023

# 2023-2024 BUDGET TIMELINE

Activity	Responsibility	Date
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	April 2023
Compensation Plan Approval	Board Meeting	April 10,2023
Preliminary Values	TCAD/DCAD/WCAD	April 2023
Board Workshop	Board Meeting	April 24, 2023
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	May 2023
Budget Workshop	Board Meeting	May 8, 2023
Publish Notice of Pub. Mtg	Financial Services	June 1, 2023
Budget Workshop	Board Meeting	June 12, 2023
Budget Adoption	Board Meeting	June 26, 2023
Final Amendment Adoption	Board Meeting	June 26, 2023
Certified Values	TCAD/DCAD/WCAD	July 25, 2023
Publish Tax Rate Notice	Financial Services	August 1, 2023
Tax Rate Adoption	Board Meeting	2 <sup>nd</sup> August Meeting

# 2023-2024 BUDGET TIMELINE



# Growth Budget

January 23, 2023

# Strategic Goal 2

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



# Factors for Consideration

- Opening three new NISD Campuses
- Planning for Elementary #23 – Perrin Elementary
- Boundary line adjustments
- Reallocation of current staff
- Focus on hiring highly-effective employees



# Growth Positions

Elementary	91	\$5,745,800
Secondary	61	\$4,275,400
<b>Total</b>	<b>152</b>	<b>\$10,021,200</b>







Questions?