

2021-2022

# ADOPTED BUDGET

Adopted June 28, 2021



**Northwest Independent School District**

Fort Worth, Texas 76177

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

# **NORTHWEST INDEPENDENT SCHOOL DISTRICT**

Fort Worth, Texas 76177

## **BUDGET FOR THE YEAR 2021-2022**

July 1, 2021 to June 30, 2022

### **BOARD OF TRUSTEES**

Anne Davis-Simpson, Ph.D., President

R Steven Sprowls, Vice President

Lillian Rauch, Ph.D., Secretary

Judy Copp

Jennifer Murphy

DeAnne Hatfield

Mark Schluter

### **ADMINISTRATIVE STAFF**

Ryder Warren, Ed.D. Superintendent of Schools

Michael Griffin, Ed. D. Asst. Superintendent for Curriculum and Instruction

Kim Caley, Ed. D. Assistant Superintendent for Human Resources

Brian Carter Chief Financial Officer

Anthony Tosie Executive Director of Communications

Christie Hobbs General Counsel

Tim McClure Assistant Superintendent for Facilities

#### **Cover & Divider Art**

Aquatic Center

BNHS Orchestra/BNHS Athletics Signing/Middle School Musical/Eaton Cross Country



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

# Northwest Independent School District

## 2021-2022 Budget

### Table of Contents

#### Executive Summary:

Executive Summary .....	1
2021-2022 Board of Trustees and Administrators .....	32
Association of School Business Officials International - Meritorious Budget Award .....	35

#### Organizational Section:

The Northwest Independent School District .....	36
2021-2022 Board of Trustees and Administrators .....	37
2021-2022 Executive Cabinet .....	38
2021-2022 Administrative Organizational Chart .....	39
Mission Statement, Vision, Core Beliefs, and Operational Goals .....	40
Strategic Planning Flowchart and Strategic Framework .....	41
Profile of an NISD Educator .....	42
Profile of a Graduate .....	43
District Improvement Plan – Strategic Framework .....	44
District Improvement Plan – Strategic Planning Schedule .....	45
District Improvement Plan – District Processes & Programs .....	46
Budget and Financial Policies .....	48
Budget Process .....	56
Budget Calendar for the Year 2021-2022 .....	59
Campus Funding Allocation .....	60
Budget Control and Management Process .....	61
Financial Structure .....	62
Fund Balance .....	64
Account Code Structure .....	66

#### Financial Section: Fund Financial Statements

Combined Statement of Revenues, Expenditures and Changes in Fund Balance .....	71
General Fund .....	74
Combined Statement of Revenues, Expenditures and Changes in Fund Balance .....	75
Special Revenue Funds .....	77
Combined Statement of Revenues, Expenditures and Changes in Fund Balance Food Service .....	79
Combined Statement of Revenues, Expenditures and Changes in Fund Balance .....	81
Debt Service Funds .....	82
Combined Statement of Revenues, Expenditures and Changes in Fund Balance .....	83
Long Term Debt Requirements .....	85
OPEB Liability .....	86
Estimated Overlapping Debt .....	87
All Outstanding Unlimited Tax Debt .....	88
Aggregate Debt Service .....	90
Capital Projects Funds .....	91
Combined Statement of Revenues, Expenditures and Changes in Fund Balance .....	92
Master Project List .....	93
Supporting Financial Schedules and Crosswalks .....	95
2021-2022 Budget for Combined Funds .....	97
Combined statement of Revenues, Expenditures and Changes in Fund Balance all Funds .....	98
Fund Balance .....	99

## Financial Section: Schools and Programs

Northwest High School.....	101
Byron Nelson High School.....	102
V. R. Eaton High School .....	103
James M. Steele Accelerated High School .....	104
Special Programs Center.....	105
Medlin Middle School .....	106
Gene Pike Middle School .....	107
Chisholm Trail Middle School.....	108
John M. Tidwell Middle School .....	109
Truett Wilson Middle School .....	110
Leo Adams Middle School .....	111
Haslet Elementary School.....	112
Justin Elementary School.....	113
Lakeview Elementary School .....	114
Roanoke Elementary School.....	115
Seven Hills Elementary Schools.....	116
Samuel Beck Elementary School.....	117
W. R. Hatfield Elementary School .....	118
Prairie View Elementary School.....	119
Sonny & Allegra Nance Elementary School .....	120
J. Lyndal Hughes Elementary School.....	121
Kay Granger Elementary School .....	122
Sendera Ranch Elementary School.....	123
O. A. Peterson Elementary School .....	124
Clara Love Elementary School.....	125
J. C. Thompson Elementary School.....	126
Carl E. Schluter Elementary School .....	127
Wayne A. Cox Elementary School.....	128
Lizzie Curtis Elementary School .....	129
Lance Thompson Elementary School .....	130
Berkshire Elementary School.....	131
Enhanced Services .....	132
Cocurricular / Extracurricular Activities .....	133
Board of Trustees.....	134
Superintendent of Schools .....	135
Human Resources .....	136
Communications .....	137
General Counsel.....	138
Financial Services .....	139
Curriculum and Instruction .....	140
Technology Division.....	141
Student (Pupil) Transportation.....	142
Facilities, Planning, & Construction.....	143
Intergovernmental Charges.....	144
Northwest Independent School District.....	145

## **Informational Section**

Tax Information .....	146
Assessed Value of Taxable Property .....	153
Property Tax Rates.....	154
Comparison of Levy on Average Residence.....	156
All Outstanding Debt .....	157
Aggregate Debt Service .....	159
Direct and Overlapping Governmental Debt .....	160
Student Enrollment Projections .....	161
Enrollment by Organization.....	162
Employee Count by Organization.....	163
2018 Parent Survey .....	164
Performance Measures – Texas Academic Performance Reports (TAPR) .....	166
Performance Measures – Financial Integrity Rating System of Texas (FIRST).....	168
Risk Factors .....	169
District, Student, and Staff Accomplishments .....	170
2021-2022 School Calendar.....	173
Glossary of Terms.....	174

## Aquatic Center Grand Opening



# EXECUTIVE SUMMARY

## 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.

## 2021- 2022 Adopted Budget

### 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.

## 2021- 2022 Adopted Budget

### 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>\$1.2920</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>\$241,075,017</u></b>

## 2021- 2022 Adopted Budget

### Expenditures

<b>GENERAL FUND - ADOPTED BUDGET 2020-2021</b>	<b>Goals I – III</b>	<b>\$256,028,363</b>
• 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)
<b>GENERAL FUND - ADOPTED BUDGET 2021-2022</b>		<b><u>\$243,090,421</u></b>
	<b>Goals I – III</b>	<b>(\$12,937,942)</b>
• <b>8 Growth for new Elementary School \$520,000</b> (Classroom Teachers, Campus Assistant)		
• --- <b>Reclassifications \$11,035</b>		
• --- <b>Personnel Reductions (\$1,593,977)</b>		
• --- <b>Personnel Absorbed (\$875,000)</b>		
• --- <b>Non-Personnel Reductions (\$11,000,000)</b>		

### 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.

**2021- 2022 Adopted Budget**

**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.

<b><u>All Governmental Funds - Revenues</u></b>					
<b><u>Description</u></b>	<b><u>Actual 2017-18</u></b>	<b><u>Actual 2018-19</u></b>	<b><u>Actual 2019-20</u></b>	<b><u>Budget 2020-21</u></b>	<b><u>Budget 2021-22</u></b>
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>

<b><u>All Governmental Funds - Revenues</u></b>					
<b><u>Description</u></b>	<b><u>Actual 2017-18</u></b>	<b><u>Actual 2018-19</u></b>	<b><u>Budget 2019-20</u></b>	<b><u>Budget 2020-21</u></b>	<b><u>Budget 2021-22</u></b>
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>

<b><u>All Governmental Funds - Expenditures</u></b>					
<b><u>Description</u></b>	<b><u>Actual 2017-18</u></b>	<b><u>Actual 2018-19</u></b>	<b><u>Actual 2019-20</u></b>	<b><u>Budget 2020-21</u></b>	<b><u>Budget 2021-22</u></b>
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>

<b><u>All Governmental Funds - Expenditures by Object</u></b>					
<b><u>Description</u></b>	<b><u>Actual 2017-18</u></b>	<b><u>Actual 2018-19</u></b>	<b><u>Budget 2019-20</u></b>	<b><u>Budget 2020-21</u></b>	<b><u>Budget 2021-22</u></b>
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**

		<b>Debt</b>	<b>Capital</b>	<b>Food</b>	<b>Special</b>	
	<b>General</b>	<b>Service</b>	<b>Project</b>	<b>Service</b>	<b>Revenue</b>	<b>Total</b>
<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**

-----FINANCIAL FORECAST -----					
Description	Adopted	Adopted	Forecast		
	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>24-25</u>
<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**

-----FINANCIAL FORECAST -----					
<u>Description</u>	Adopted	Adopted	Forecast		
	<u>20-21</u>	<u>21-22</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)</b>	(3,243,863)	(297,743)	300,000	300,000	300,000
Expenditures					
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**

----- FINANCIAL FORECAST -----					
<u>Description</u>	Adopted	Adopted	Forecast		
	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>24-25</u>
<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>					
Expenditures	3,415,006	15,830,453	28,755,066	43,586,866	61,063,966
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**

----- FINANCIAL FORECAST -----					
Description	Adopted 20-21	Adopted 21-22	Forecast 22-23	Forecast 23-24	Forecast 24-25
<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	-	-	-	-	-
<b>Total Revenues</b>	<b>1,920,866</b>	<b>806,743</b>	<b>887,417</b>	<b>976,159</b>	<b>1,073,774</b>
<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>
<b>Total Expenditures</b>	<b>178,868,725</b>	<b>88,612,544</b>	<b>72,945,602</b>	<b>304,575,412</b>	<b>383,596,838</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(176,947,859)</b>	<b>(87,805,801)</b>	<b>(72,058,185)</b>	<b>(303,599,253)</b>	<b>(382,523,064)</b>
Other Resources	0	201,378,285	200,000,000	200,000,000	244,608,020
Other (Uses)	0	0	0	0	0
<b>Over Expenditures and Other Uses</b>	<b>(176,947,859)</b>	<b>113,572,484</b>	<b>127,941,815</b>	<b>(103,599,253)</b>	<b>(137,915,044)</b>
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.

## 2021- 2022 Adopted Budget

### 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 Type	Project Number	Original Budget	Project Schedule			
				21 22	22 23	23 24	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**

<b>Technology</b>									
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		
<b>Bond Salaries</b>									
Bond Salaries	Salaries	21A-SAL	1,250,000.00	X	X	X	X		
<b>PROPOSITION C</b>									
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					
<b>PROPOSITION D</b>									
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 Year</b>	<b>General Purposes</b>	<b>Capital 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]

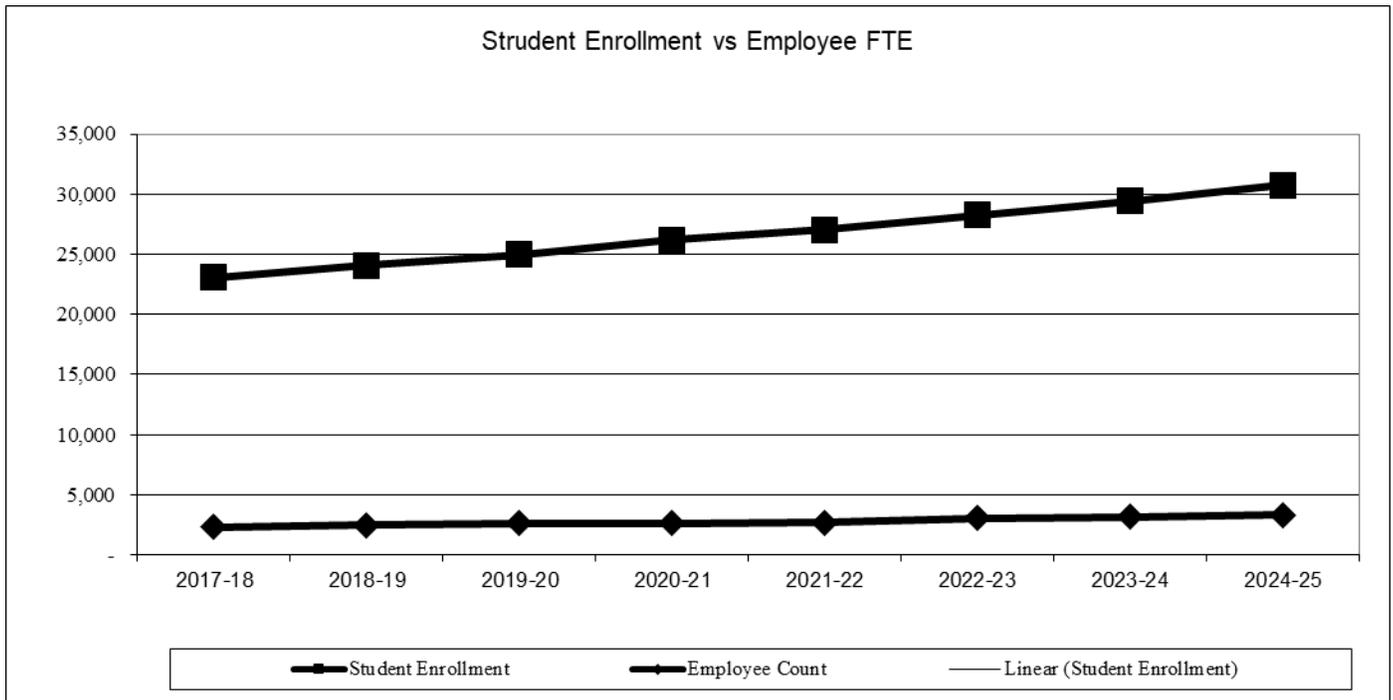
For perhaps the first year in the district's history, Northwest ISD has seen a marked increase in the competition for employees and it has been more challenging to find some positions – especially in our hourly employees (i.e., bus drivers, custodians, and kitchen staff). With the COVID pandemic's continued 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>Position</u>	<u>Pay Grade</u>	<u>Number of Staff Members</u>	<u>Enrollment</u>
Principal (0202)	A45	1	
Assistant Principal (0212)	A35	2	
Additional Assistant Principal	A35	1	1000-1499
Additional Assistant Principal	A35	1	1500-1899
Counselor (0300)	A25	2	
Additional Counselor	A25	1	1000-1499
Additional Counselor	A25	1	1500-1899
Student Services Facilitator	A15/A20	1	800+
Band Director	A15/A20	1	
Assistant Band Director	A15/A20	1	
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.

**2021- 2022 Adopted Budget**

**NORTHWEST ISD  
HIGH SCHOOL STAFFING FORMULAS FOR 2021-2022\***

<u>Position</u>	<u>Pay Grade</u>	<u>Number of Staff Members</u>	<u>Enrollment</u>
Principal (0200)	A55	1	
Associate Principal (0209)	A45	1	
Assistant Principal (0210)	A40	1 per grade level	
Additional Assistant Principal	A40		2000-2499
Additional Assistant Principal	A40		2500-2999
Counselor (0300)	A25	1 per grade level	
Additional Counselor	A25	1	2000-2499
Additional Counselor	A25	1	2500-2999
Student Services Facilitator (0302)	A15/A20	1	1500+
Intervention Counselor (0473)	A25	1	
Intervention Specialist (0513)	A15/A20	1	
Head Band Director (0155)	A35	1	
Associate Band Director	A15/A20	1	
Assistant Band Director	A15/A20	1	150+**
Additional Assistant Band Director	A15/A20	1	220+**
Orchestra/Choir/Dance/Theater Director	A15/A20	1	
Assistant Orchestra/Choir/Dance/ Theater Director	A15/A20	1	150+**
Additional Assistant Orchestra/Choir/Dance/Theater Director	A15/A20	1	220+**
Librarian (0320)	A15/A20	1	
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 Abbot 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.

<b>Texas Accountability System</b>					
<b><u>Description</u></b>	<b><u>STAAR</u></b> <b><u>2016-17</u></b>	<b><u>STAAR</u></b> <b><u>2017-18</u></b>	<b><u>STAAR</u></b> <b><u>2018-19</u></b>	<b><u>STAAR</u></b> <b><u>2019-20</u></b>	<b><u>STAAR</u></b> <b><u>2020-21</u></b>
<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](#).

<b>Texas Accountability System STAAR Percent at Approaches Standard or Above All Grades</b>					
<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
<p><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></p> <p>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.</p>		

**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



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

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'.

**W. Edward Chabal**  
President

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

**David J. Lewis**  
Executive Director

## Byron Nelson High School Orchestra



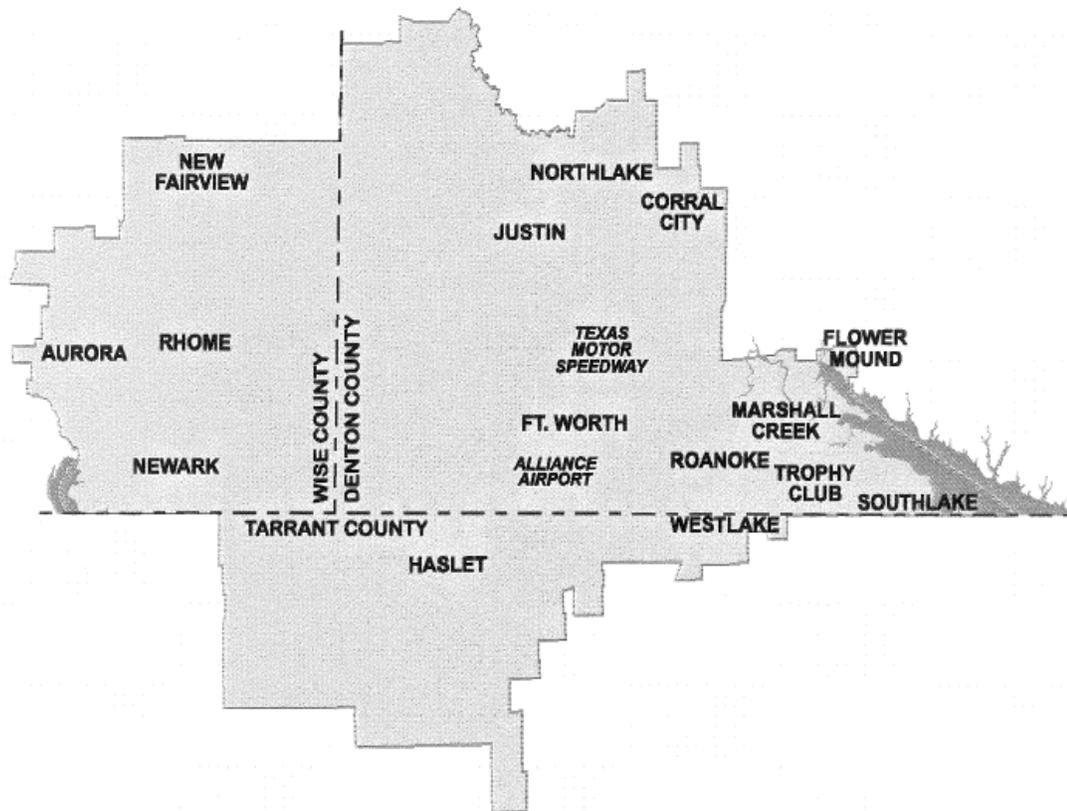
# ORGANIZATIONAL SUMMARY

## The Northwest Independent School District

Celebrating over 60 years of excellence, the Northwest Independent School District is uniquely situated in the northwest corridor of the Fort Worth/Dallas Metroplex. Our story begins in the late 1800s when schools began appearing in the area amid railroads, general stores, and livery stables. In 1949 the one-school districts of Haslet, Justin, Rhome, and Roanoke joined hands to form the Northwest ISD. Newark was annexed in 1973. The Northwest ISD embraces the communities of Aurora, New Fairview, Haslet, Justin, Newark, Northlake, Rhome, Roanoke, and Trophy Club, along with portions of Flower Mound, Fort Worth, Keller, Southlake, and Westlake. Northwest encompasses 234 square miles and reaches into Denton, Tarrant, and Wise counties. The Board of the District has final control over all school matters except as limited by state law, the courts, and the will of the citizens as expressed in elections. The Board's responsibilities are generally; to set policy for the District, ensure efficient operations, to select and evaluate the Superintendent of School, to adopt the annual budget and it's supporting tax rate, and to foster good community relations and communications.

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.

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 5,400 students 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 will provide for an additional 5,000 student seats.



**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)**

Organizational Summary

**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

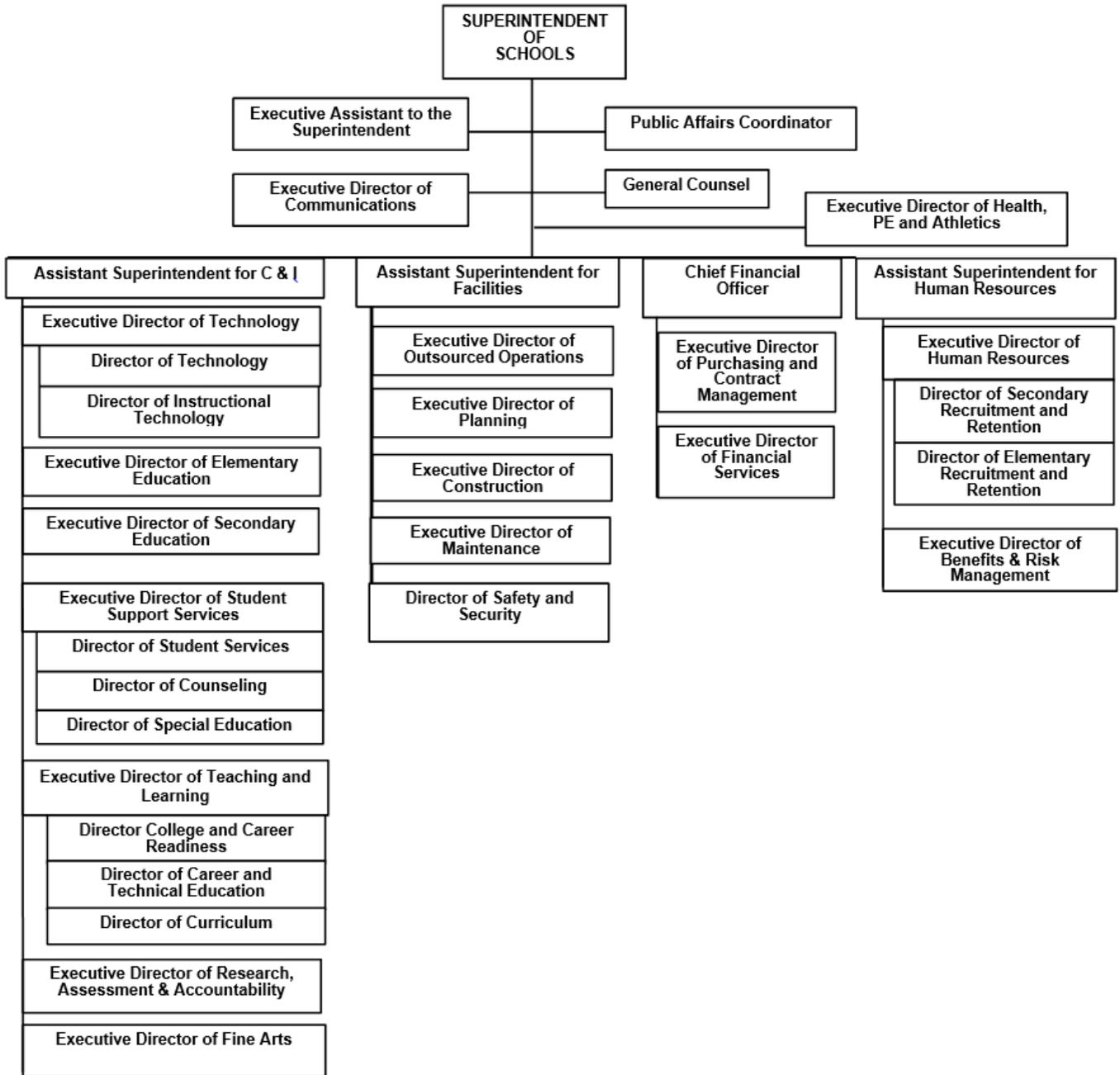


**Angela Scott**  
Public Affairs Coordinator



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

Northwest Independent School District  
2021 – 2022 Administrative Organizational Chart



## **Mission Statement**

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

## **Vision**

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

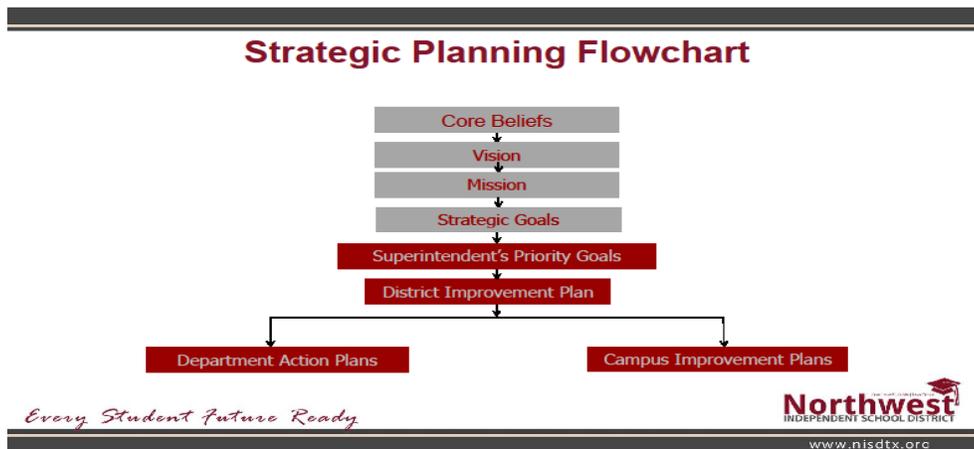
## **Core Beliefs**

Kids come first. Continuous learning is essential to prepare for college and career opportunities. Each student's success is the shared responsibility of students, families, schools, and communities. Learning is influenced by environment.

## **Strategic Goals**

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

## Strategic Planning Flowchart



## Strategic Framework





## Profile of an NISD Educator

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

### Committed to Teaching and Learning:

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

### Committed to Creativity and Innovation:

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

### Committed to Student Success:

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



Profile of an NISD  
*Educator*

Teamwork | Pride | Excellence  
**Northwest**  
INDEPENDENT SCHOOL DISTRICT

## Profile of a Graduate

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

### Ready for College

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

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

### Ready for the Global Workplace

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

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

### Ready for Personal Success

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

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





# Core Beliefs

Kids come first.

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

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

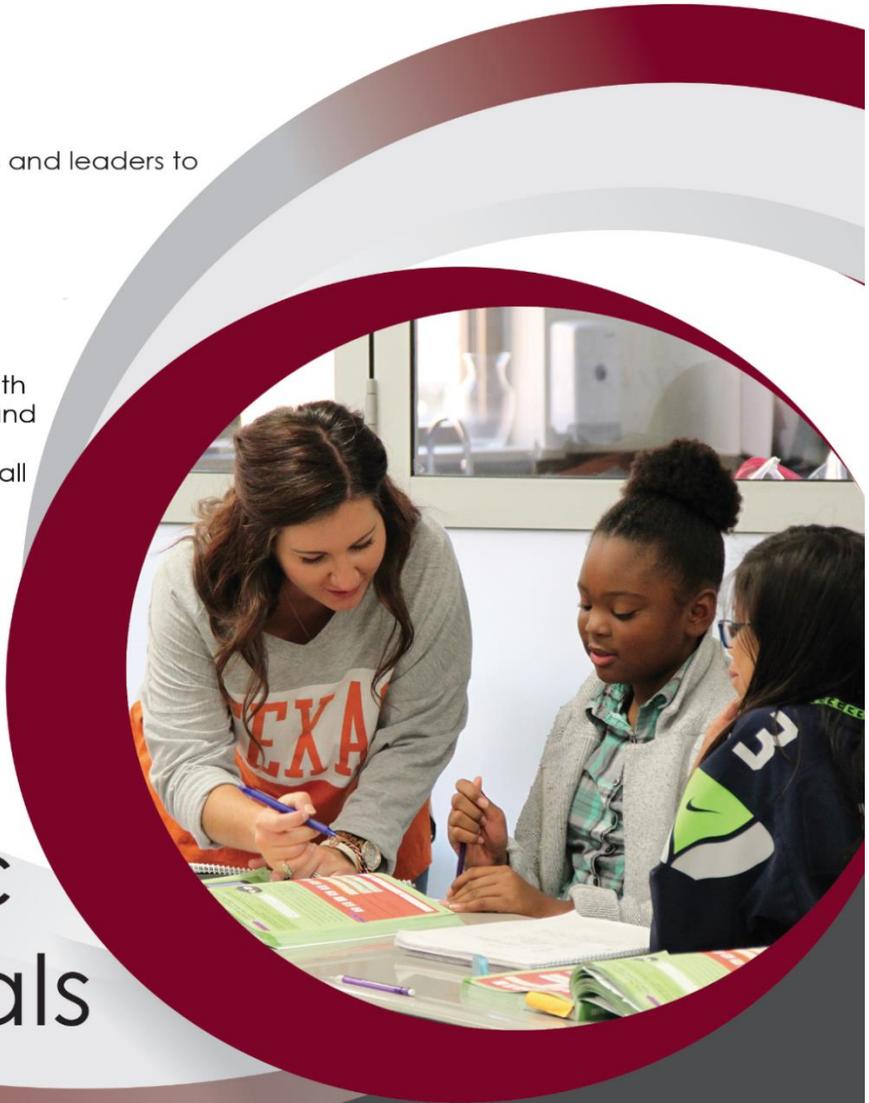
Learning is influenced by environment.

# Vision

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

# 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

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

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

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



## 2021-2022 School Year Strategic Planning Schedule

2021-2022 Date	Description	Responsibility
April 6	Leadership 2021-2022 Planning Meeting	Executive Leadership Team
May 18	DEIC Needs Assessment	DEIC
June 3	District Leadership Team Review	DLT
<b>June 14</b>	<b>Superintendent's Performance Objectives Board Adoption</b>	<b>Dr. Warren</b>
August 30 & September 7	Finalize 2021-2022 DIP	Executive Cabinet
September 14	DEIC Meeting – DIP Development & Review	DEIC
<b>September 27</b>	<b>2021-2022 DIP Board Review</b>	<b>Dr. Warren</b>
<b>October 18</b>	<b>2021-2022 DIP Board Adoption</b>	<b>Dr. Warren</b>
October 8	Deadline to Submit CIPs and Department Action Plans	Staff
<b>October 18</b>	<b>2021-2022 CIPs Board Review</b>	<b>Dr. Warren / Dr. Griffin</b>
<b>November 15</b>	<b>2021-2022 CIPs Board Adoption</b>	<b>Dr. Warren / Dr. Griffin</b>
November 15	DIP Formative Review	Executive Cabinet
January 10	DIP Formative Review	Executive Cabinet
<b>January 24</b>	<b>2021-2022 DIP Mid-Year Summary Report to the Board</b>	<b>Dr. Warren</b>
<b>February 14</b>	<b>Strategic Framework Board Review</b>	<b>Dr. Warren</b>
<b>February 28</b>	<b>Strategic Framework Board Action</b>	<b>Dr. Warren</b>
March 7	DIP Formative Review	Executive Cabinet
May 17	DEIC - End of Year DIP Review and Needs Assessment	DEIC
May 23	2021-2022 DIP Summative Review - Deadline for Cabinet to have info entered	Executive Cabinet
<b>June 13</b>	<b>2021-2022 DIP Summary Report to the Board</b>	<b>Dr. Warren</b>

## District Processes & Programs

### District Processes & Programs Summary

#### Human Resources

Northwest ISD Human Resources personnel participate in a wide variety of recruiting events throughout the school year focused on recruiting candidates from a diverse background. Recruiting events include university job fairs, alternative certification programs, as well as our district-hosted career fair. This past year most of the recruiting events transitioned to a virtual platform due to the COVID-19 pandemic. These recruiting events along with yearly mid-point raises of 1% that cost the District \$1.5 million dollars have helped to achieve our **Strategic Goal 2 “Northwest ISD will recruit, value and retain and exceptional staff to create a rewarding learning environment.”**

#### Finance

The Financial Services department for Northwest ISD is responsible for many areas related to the business operations within the school district. Our programs include Payroll, Purchasing, Accounts Payable, Accounts Receivable, Accounting, Reporting, and many other supporting roles. The department is a member of ASBO, GFOA, TASBO, and other professional organizations. Our team strives to make sure that our campuses, departments, and students are at the forefront of everything we do.

#### Instructional Programs

NISD has extensive curricular programs for all students which tie directly to **Strategic Goal 1 “Students will achieve success through meaningful learning experiences innovative pathways and personalized opportunities”**. Beginning in kindergarten, students annually are assessed in reading and math using universal screening methods that allow teachers and campuses to best meet the needs of all students. In addition, the NISD counseling department and the College and Career Readiness Department provide a variety of resources to allow students to individualize their learning experiences. While most students participate in the general curriculum, NISD has support systems in place for students behind their peers such as, but not limited to:

- Reading Recovery Dyslexia support ELL support
- RTI student plans
- Credit recovery programs
- In addition, NISD offers systems for students that are performing ahead of their peers such as/but not limited to: Math acceleration (by grade level)
- CBE opportunities
- Open enrollment in Pre-AP and AP course Dual Credit College Opportunities Internships
- NISD's Career and Technical Education program strives to provide real academics, real skills, and a real high school experience unlike any other. The focus on strong academics with robust career-minded education is strengthening our students' college, career, military, and life readiness.

## District Processes & Programs Strengths

**Strategic Goal 3, “Northwest ISD will create and foster an environment where all stakeholders are engaged in the transformational work of the NISD family.”** With public support, voters approved three bond propositions totaling \$737.5 million. These bonds will now fund our long-range plan to accommodate the district’s fast growth through the addition of new schools and school expansions, as well maintenance and upgrades of our buildings. Despite a \$15 million loss in state revenue, Northwest ISD developed a balanced budget alongside a \$17.5 million reduction plan. Staff are prepared and technology is in place to quickly pivot and adapt to the needs of students and teachers throughout the challenges of COVID and Remote Learning needs. We have an extensive Guest Educator recruitment and hiring process, as well as enhanced pre-service training that includes Curriculum and Instruction pedagogy, Special Education tips and tools, Social-Emotional Learning, and Safety practices.

## **Problem Statements Identifying District Processes & Programs Needs**

**Problem Statement 1 (Prioritized):** Development and maintenance of Northwest ISD's budgetary and financial planning processes are challenged by the district's fast growth, the desire for a balanced budget, and the impact of Texas' school finance system. **Root Cause:** As a public school district, we have an obligation to taxpayers, the state, our community, and our students to maintain our fiduciary responsibility and develop a sustainable budget for Northwest ISD.

**Problem Statement 2 (Prioritized):** We have an obligation to our students, staff, and community to provide as safe of a learning environment as possible and to take proper preventative measures. **Root Cause:** As a public school district, we have a responsibility to protect our students, staff, and guests from the many factors that can have a negative impact on our learning environment, ranging from world-wide pandemics, to weather-related events, to various acts of violence.

## **Perceptions Summary**

### **Northwest ISD Strategic Framework: Beliefs, Vision, Mission, Goals**

The vision of Northwest Independent School District is to empower learners and leaders to positively impact the world. Recognized internally and externally, the district has a known Core Belief of putting kids first. Our 2018-2022 Strategic Framework is embraced throughout the district and is the foundation of our work.

As this is the last year of our current Strategic Framework, plans are underway to hold the next Strategic Summit next school year to review our beliefs, vision, mission, and goals. Communication efforts to increase awareness and to encourage key stakeholders' participation in the Summit has already begun.

The students, parents, community members, teachers, staff, and representatives of local government and industry, are all important district stakeholders. NISD makes extraordinary efforts to involve others in the planning and review of NISD programs and operations, as well as organizes various committees to gather public input.

### **Equity and Diversity**

NISD has a responsibility to ensure our community of diverse learners and leaders are supported and engaged through a high-quality teaching and learning environment designed to meet individual needs. As more families move into our district, we must be more intentional in establishing avenues for all stakeholders to feel a part of Northwest ISD. Additionally, student achievement data demonstrates growing gaps in performance across some groups, resulting in a need to continually assess various aspects of our processes and practices, and make improvements in areas of need. Feedback from various stakeholder groups - including students, staff members, and parents - has indicated a need for leaders across the district to engage in courageous conversations about equity, diversity, inclusion, acceptance, belonging, and access to opportunities. Throughout the 2020-2021 school year, a group of stakeholders crafted a set of belief statements to represent our vision of being an equitable and inclusive district that values the diversity of our students, staff, and citizens.

### **Staff Perceptions**

Employees have faced new challenges and stressors with the COVID pandemic in their personal and professional lives. Following new protocols, increased student/staff absences, and transitioning to remote learning platforms have added to the workload for all of our employees. For the 2020-2021 school year, teachers provided instruction the first nine weeks of the school year remotely and some continued the remainder of the school year teaching remote classes. Restrictions on in-person gatherings with teammates and students also likely impacted employee engagement. Seventy-two percent of NISD employees participated in an engagement survey in April 2021 with only 56% indicating they were engaged in their work. The average engagement score for organizations is 64%, and those designated as "top workplaces" fall between 84%-94% levels of engagement. Two of the lowest areas identified for improvement were employees feeling appreciated and acknowledgement that their daily work is meaningful. When people feel valued, they are more positive about their work and motivated to do a good job. A high level of engagement helps create a rewarding learning environment.

## 2021 - 2022 Adopted Budget

At the time of our survey, decisions on employee compensation for the upcoming school year had not been approved. Employees had also just learned our health insurance would change to TRS and the NISD Health & Wellness Center would close in the summer. Compensation and benefits are a major factor for employees feeling valued and appreciated for their talents and efforts. Due to our deficit budget, we were required to make personnel and programming changes for the 2021-2022 school year.

All of these factors contributed to feelings of uncertainty and impacted employee morale. Even as the campus and district leadership team discussed the 2021-2022 Performance Objectives at the start of the school year, the challenge of a COVID weary staff was often noted. Monitoring engagement and staff feedback throughout the 2021-2022 school year will provide insightful information.

### **Budget and Financial Policies**

#### **Legal Requirements for Budgets**

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

#### **Statement of Texas Law**

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

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

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

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

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

- No funds may be expended in any manner other than as provided for in the adopted budget. The board does have the authority to amend the budget or adopt a supplementary emergency budget to cover unforeseen expenditures.

## 2021 - 2022 Adopted Budget

- The budget must be prepared in accordance with GAAP (generally accepted accounting principles) and state guidelines.
- The budget must be legally adopted before the adoption of the tax rate. However, if a school district has a July 1<sup>st</sup> fiscal year start date, then a school district must **not** adopt a tax rate until after the district receives the certified appraisal roll for the district required by Section 26.01, Tax Code. Additionally, a school district **must publish a revised notice and hold another public meeting before** the district **may adopt a tax rate** that exceeds the following: (1) The rate proposed in the notice prepared using the estimate; or (2) The district's rollback rate determined under Section 26.08, Tax Code, using the certified appraisal roll. If a school district elects to adopt a tax rate before adopting a budget, the district must publish notice and hold a meeting for the purpose of discussing the proposed tax rate as provided by TEC 44.004. Following adoption of the tax rate, the district must publish notice and hold another public meeting before the district may adopt a budget. The comptroller shall prescribe the language and format to be used in the notices. The school district may use the certified estimate of taxable value in preparing a notice.
- HB 3, 81st Regular Session, added TEC 39.084 which requires that on final approval of the budget by the school board, the school district shall post on the district's Internet website a copy of the adopted budget. The website must prominently display the electronic link to the adopted budget until the third anniversary of the date the budget was adopted.

### TEA Legal Requirements

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

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

Budgets for the General Fund, the Food Service Fund (whether accounted for in the General Fund, a Special Revenue Fund or Enterprise Fund) and the Debt Service Fund must be included in the official district budget (legal or fiscal year basis). These budgets must be prepared and approved at least at the fund and function levels to comply with the state's legal level of control mandates. Funds to be budgeted and reported through PEIMS, both required and optional, are shown in Exhibit 2 in section 2.6.3.

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

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

### Local District Requirements

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

### **Authorized Expenditures**

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

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

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

Local funds from district taxes, tuition fees, other local sources, and state funds not designated for a specific purpose may be used for salaries of any personnel and for purchasing appliances and supplies; for the payment of insurance premiums; for buying school sites; for buying, building, repairing, and renting school buildings, including acquisition of school buildings and sites by leasing through annual payments with an ultimate option to purchase [see CHG]; and for other purposes necessary in the conduct of the public schools to be determined by a board. *Education Code 45.105(c)*

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

### **Use of District Resources Improvements to Real Property**

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

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

### **Hotels**

The board may not impose taxes, issue bonds, use or authorize the use of district employees, use, or authorize the use of district property, money, or other resources, or acquire property for the design, construction, renovation, or operation of a hotel. The board may not enter into a lease, contract, or other agreement that obligates the board to engage in an activity prohibited by this section or obligates the use of district employees or resources in a manner prohibited by this section. “Hotel” means a building in which members of the public obtain sleeping accommodations for consideration. The term includes a motel. *Education Code 11.178*

### **Electioneering**

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

## 2021 - 2022 Adopted Budget

### **Commitment of Current Revenue**

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

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

*Local Gov't Code 271.903*

### **Fiscal Year**

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

### **Budget Preparation**

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

### **Funds for Accelerated Instruction**

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

### **Deadlines**

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

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

### **Public Meeting on Budget and Proposed Tax Rate**

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

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

### **Published Notice**

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

### **Form of Notice**

The published notice of the public meeting to discuss and adopt the budget and the proposed tax rate must meet the size, format, and content requirements dictated by law. The notice is not valid if it does not substantially conform to the language and format prescribed by the comptroller.

### **Taxpayer Injunction**

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

*Education Code 44.004(b)–(e)*

### **Publication of Proposed Budget Summary**

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

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

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

*Education Code 44.0041*

### **Decrease in Debt Service Rate**

If the debt service rate calculated under Education Code 44.004(c)(5)(A)(ii)(b) decreases after the publication of the notice required by this section, the board president is not required to publish another notice or call another meeting to discuss and adopt the budget and the proposed lower tax rate. *Education Code 44.004(g-1)*

### **Budget Adoption**

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

### **Certified Estimate**

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

### **Districts with July 1 Fiscal Year**

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

*Education Code 44.004(h)–(i)*

### **Budget Adoption after Tax Rate Adoption**

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

## 2021 - 2022 Adopted Budget

### **Publication of Adopted Budget**

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

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

### **Amendment of Approved Budget**

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

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

### **Failure to Comply with Budget Amendments**

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

### **Certain Donations**

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

## **Annual Operating Budget CE (Local) Date Issued: 11/03/08**

### **Fiscal Year**

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

### **Budget Planning**

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

### **Budget Meeting**

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

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

### **Authorized Expenditures**

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

### **Budget Amendments**

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

**BOARD POLICY: BUSINESS AND SUPPORT SERVICES****Section C: BUSINESS AND SUPPORT SERVICES**

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

## 2021 - 2022 Adopted Budget

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

### Balanced Budget

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

## **Budget Process**

### **Objectives of Budgeting**

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

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

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

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

- Be balanced so that current revenues are sufficient to pay for current services.
- Be prepared in accordance with all applicable federal, state, and local legal mandates and requirements.
- Provide a basis for the evaluation of a government's service efforts, costs, and accomplishments.

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

### **Budget Process Overview**

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

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

## 2021 - 2022 Adopted Budget

### Budget Process

The Budget Process covers the entire 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
• 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 Northwest ISD District Improvement Plan

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

The 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, Five-Year Financial Forecast, Financial & Investment, and Demographic, Facilities, Planning & Construction reports throughout the year. The annual development of the District budget incorporates all the District planning efforts into a single process.

### Capital Budget Development Process

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

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

## 2021 - 2022 Adopted Budget

### **Budget Preparation**

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

### **Board of Trustee Budget Review**

The Board of Trustees received budget updates that included any revisions to the original Five-Year Financial Forecast. The Preliminary Budget including the Personnel & Compensation Plan was reviewed in detail throughout April. The 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 6th. 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 Annual Comprehensive 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, 2022.

### **District Approach**

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

## **Our Vision**

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



**2021-22 Budget Timeline**

<b>Activity</b>	<b>Responsibility</b>	<b>Date</b>
Projected Enrollments	Templeton/HR/Finance	Completed
DEIC Timeline Presentation	Financial Services	Completed
DLT Timeline Presentation	Financial Services	Completed
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	Ongoing
Budget Parameter Disc/Action	Cabinet/Board of Trustees	Completed
Campus/Dept. Budget Packets	Financial Services	Completed
Schedule Exec. Dir. Meetings	Financial Services	Completed
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	Ongoing
Board Update	Board Meeting	Meeting Cancelled
Campus/Dept. Budget Meetings	Financial Services	Completed
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	Ongoing
Board Update	Board Meeting	March 8, 2021
Campus/Dept Budget Entries Due	Campuses/Departments	Completed
Budget Decision Forms Due	Campuses/Departments	Completed
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	Ongoing
Preliminary Values	TCAD/DCAD/WCAD	April 2021
Board Update	Board Meeting	April 26, 2021
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	Ongoing
Compensation Plan Approval	Board Meeting	May 2021
Budget Workshop	Board Meeting	May 10, 2021
Budget Workshop	Board Meeting	May 24, 2021
Publish Notice of Pub. Mtg	Financial Services	June 2021
Budget Workshop	Board Meeting	June 14, 2021
Budget Adoption	Board Meeting	June 28, 2021
Final Amendment Adoption	Board Meeting	June 28, 2021
Certified Values	TCAD/DCAD/WCAD	July 25, 2021
Publish Tax Rate Notice	Financial Services	August 1, 2021
Tax Rate Adoption	Board Meeting	2 <sup>nd</sup> August Meeting

**2021 - 2022 Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
CAMPUS FUNDING ALLOCATIONS  
BUDGET FOR THE YEAR ENDING JUNE 30, 2022**

<b>Account</b>		<b>Elementary</b>	<b>Middle</b>	<b>Senior</b>
<b>Code</b>	<b>Description</b>	<b>School</b>	<b>School</b>	<b>High School</b>
<b>Pupil Allocations:</b>				
Function 11 - Instruction				
6399	General Supplies	\$ 63.00	\$ 63.00	\$ 63.00
Function 12 - Instructional Related and Media Services				
6329	Reading Materials	14.00	15.00	20.00
6399	General Supplies	4.00	4.00	4.00
Function 23 - School Leadership				
6399	General Supplies	5.00	6.00	10.00
Function 31 - Guidance, Counseling and Evaluation Services				
6399	General Supplies	2.00	2.00	2.00
Function 33 - Health Services				
6399	General Supplies	2.00	2.00	2.00
<b>Total Pupil Allocations</b>		<b>\$ 90.00</b>	<b>\$ 92.00</b>	<b>\$ 101.00</b>
<b>10% reduction in supplies</b>		<b>(9.00)</b>	<b>(9.20)</b>	<b>(10.10)</b>
		<b>81.00</b>	<b>82.80</b>	<b>90.90</b>
<b>Staff Allocations:</b>				
Function 12 - Instructional Related and Media Services				
Function 13 - Curriculum Development and Instructional Staff Development				
Function 23 - School Leadership				
Function 31 - Guidance, Counseling and Evaluation Services				
Function 33 - Health Services				
6499	Miscellaneous Operating Expense	<b>\$ 50</b>	<b>\$ 50</b>	<b>\$ 50</b>
<b>Building Allocations:</b>				
Function 11 - Instruction		Unique	Unique	Unique
Function 12 - Instructional Related and Media Services		to	to	to
Function 23 - School Leadership		each	each	each
Function 31 - Guidance, Counseling and Evaluation Services		<u>Campus</u>	<u>Campus</u>	<u>Campus</u>
6269	Rentals - Operating Leases (Copiers)	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Function 36 - Cocurricular/Extracurricular Activities				
6499	Miscellaneous Operating Costs (UIL events)	<b>\$500</b>	<b>\$ 2,000</b>	<b>\$37,500</b>
Function 51 - Plant Maintenance and Operations				
6319	Maintenance and/or Operations	<b>\$500</b>	<b>\$500</b>	<b>\$ 1,000</b>

Initial allocation should be revised by the Principal, working with the site based decision making team, to reflect the Campus Improvement Plan subject to Executive Cabinet review. 10% reduction was taken from general supplies for every department within the District.

## **Budget Control and Management Process**

### **Management Process**

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

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

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

### **Approval Control**

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

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

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

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

The Budget Coordinator reviews and approves all Purchase Requisitions. The Purchase Requisition is then converted into a Purchase Order and forwarded to the vendor.

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

### **Encumbrance Control**

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

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

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

### **Budget Amendments**

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

### **Final Amended Budget**

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

## 2021 - 2022 Adopted Budget

### Adopted Budget

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

### Monthly Reporting

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

### Annual Audit

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

## Financial Structure

### Summary of Significant Accounting Policies

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

### Reporting Entity

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

### Basis of Accounting

Governmental fund financial statements are reported using the current *financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

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

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

## 2021 - 2022 Adopted Budget

The District reports the following major governmental funds:

### Governmental Fund Types

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

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

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

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

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

The District reports the following proprietary funds:

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

Additionally, the District reports the following fiduciary funds:

The **agency fund** accounts for resources held in a custodial capacity by the District and consists of funds that are the property of students or others. The District's Agency Funds are the Student Activity Account, Student Council Account, and the High School Student Activity Account. These are not budgeted funds.

### Basis of Budgeting

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

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

**Fund Balance**

**Northwest Independent School District  
Financial Statements Notes  
FYE June 30, 2021**

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

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

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The District has classified prepaid items as being nonspendable as these items are not expected to be converted to cash.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Debt service resources are to be used for future servicing of the District's bonded debt and are restricted through debt covenants. Capital projects fund resources are to be used for future construction and renovation projects and are restricted through bond orders and constitutional law.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District's Board of Trustees. The Board of Trustees establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This can also be done through adoption and amendment of the budget. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Board of Trustees have committed resources as of June 30, 2021 for campus activities.
- **Assigned:** This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Trustees or through the Board of Trustees delegating this responsibility to other individuals in the District. Under the District's adopted policy, the Board of Trustees may assign amounts for specific purposes, but it has also delegated authority to assign fund balance to the Superintendent. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The District has assigned fund balance of the General Fund as of June 30, 2021 as detailed below.
- **Unassigned:** This classification includes all amounts not included in other spendable classifications, including the residual fund balance for the General Fund. A negative unassigned fund balance may be reported in other governmental funds if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of

## 2021 - 2022 Adopted Budget

committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Trustees has provided otherwise in its commitment or assignment actions. During the current fiscal period, the Board of Trustees adopted a fund balance policy that expresses an intent to maintain a level of assigned and unassigned fund balance in the general fund equal to 25 percent of the fund's operating expenditures.

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

### **General Fund**

The General Fund has unassigned fund balance of \$82,533,696 at June 30, 2021. Deferred expenditures (prepaid items) of \$1,289,856 are considered nonspendable fund balance.

### **Other Major Funds**

The Debt Service Fund has restricted funds of \$70,371,929 at June 30, 2021 consisting primarily of property tax collections that are restricted for debt service payments on bonded debt. The Capital Projects Fund has restricted funds of \$83,859,437 at June 30, 2021 consisting primarily of unspent bond funds.

### **Other Funds**

The fund balance of \$3,103,300 of the Campus Activity Fund (a special revenue fund) is shown as committed due to Board policy committing those funds to campus activities. The fund balance of \$1,048,622 in the Child Nutrition Fund is shown as restricted for the food service program.

### **Local District Requirements**

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

## 2021 - 2022 Adopted Budget

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

### Account Code Structure

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

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

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

### Account Code Structure

**X X X - X - X X - X X X - X X - X X X X X X X X - X X**

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

**Basic System Code Composition**

**Fund Code**

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

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

**Fiscal Year Code**

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

**Function Code**

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

## 2021 - 2022 Adopted Budget

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

### **Organization Code**

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

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

## 2021 - 2022 Adopted Budget

### Program Intent Code

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

Program Intent	Title
----------------	-------

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

### Local Option Codes 3

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

### Object Code

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

Object	Title
--------	-------

5000	<b>Revenue Control Accounts:</b> District revenues are classified by fund and object or source. There are three major sources: local, state and federal. Local sources include tax collections and investment earnings. Texas state sources rely on a formula of local property taxes and student enrollment for state aid and are based on legislated funding formulas. Federal funds are primarily reimbursements received from the School Health Related Service (SHARS) program. <b>Other Local Sources:</b> Other local sources include interest earnings, reform from district facilities, gifts and donations, insurance recovery, revenue from activity accounts, lunch sales, athletic gate fees, concessions sales and advertising.
------	--

## 2021 - 2022 Adopted Budget

### 5700 **Revenues from Local and Intermediate Sources**

- Local Real and Personal Property Taxes
- Service Rendered to Other School Districts
- Tuition and Fees
- Other Revenues from Local Sources
- Cocurricular, Enterprising Services or Activities
- Revenues from Intermediate Sources

### 5800 **State Program Revenues**

- Per Capita and Foundation School Program
- State program Revenues distributed by TEA
- State Revenues Other than TEA
- Shared Services Arrangements

### 5900 **Federal Program Revenue**

- Other than State or Federal Agencies
- Federal Revenues Distributed by TEA
- Federal Revenues Distributed other than TEA
- Directly from the Federal Government

6000 **Expenditure/Expense Control Accounts:** Expenditure budgets are legally adopted at the fund and function level; however, within this document we have talked about segregate expenditures by major objects.

- 6100 Payroll Costs
- 6200 Professional and Contracted Services
- 6300 Supplies and Materials
- 6400 Other Operating Costs
- 6500 Debt Service
- 6600 Capital Outlay

### **Sub-Object Code**

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

## Byron Nelson High School Girls Athletic Signing



# FINANCIAL SUMMARY

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

The District segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Separate statements are presented for governmental and proprietary activities. These statements present each major fund as a separate column on the fund financial statements; all non-major funds are aggregated and presented in a single column.

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The District has presented the following major governmental funds:

- 1. General Fund** - This fund 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.
- 2. Debt Service Fund** - This fund 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. Any unused sinking fund balances are transferred to the General Fund after all of the related debt obligations have been met.
- 3. Capital Projects Fund** - This fund is established to account for proceeds, from the sale of bonds and other resources to be used for Board authorized acquisition, construction, or renovation, as well as furnishings and equipping of major capital facilities. Upon completion of a project, any unused bond proceeds are transferred to the Debt Service Fund and are used to retire related bond principal.

Additionally, the District reports the following fund type:

**Special Revenue Funds** - These funds are established to account for federally financed or expenditures legally restricted for specified purposes. In many special revenue funds, any unused balances are returned to the grantor at the close of specified project periods. For funds in this fund type, project accounting is employed to maintain integrity for the various sources of funds.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$242,257,707 a decrease of \$89,880,473. Approximately 35 percent of this total amount (\$85,687,863) constitutes *committed, assigned and unassigned fund balance*, which is available for spending at the District's discretion. The remainder of fund balance is *nonspendable or restricted* to indicate that it is not available for new spending because it is already restricted to pay debt service (\$70,371,929), or for capital projects (\$83,859,437), or for Federal grants (\$1,048,622), or already spent on prepaid items (\$1,289,856).

The general fund is the primary operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the general fund was \$82,533,696, while the total fund balance was \$83,823,552. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to the total fund expenditures. Unassigned fund balance represents 32.84 percent of the total general fund expenditures, while the total fund balance represents 33.35 percent of that same amount.

## 2021 - 2022 Adopted Budget

The fund balance of the District's general fund decreased by \$6,239,158 during the current fiscal year, compared to a \$9,072,016 decrease in the previous year. Key factors related to this change are as follows:

- A \$10,040,320 increase in property tax and other local revenues combined with a \$14,847,032 increase in foundation, per capita and other state funding contributed to a \$22,138,947 overall increase in total revenues. However, expenditures increased \$19,740,633 or 8.5% with \$9,481,077 of the increase being in contracted instructional services between schools.

The debt service fund has a total fund balance of \$70,371,929, all of which is reserved for the payment of debt service. The net increase in fund balance during the period from current year operations was \$9,201,142, compared to a \$5,633,491 increase in the previous year. Tax revenues were \$3,052,661 higher than the previous year, while debt service expenditures were \$3,456,985 higher as well.

Other changes in fund balances should also be noted. The fund balance in the capital projects fund decreased by \$93,088,422 due primarily to \$93,231,026 spent on construction-related costs. Although these and other capital expenditures reduce available fund balances, they create new assets for the District as reported in the Statement of Net Position and discussed in Note 4 to the financial statements.

Over the course of the year, the Board of Trustees revised the District's budget several times. These budget amendments fall into three categories. The first category includes amendments and supplemental appropriations that were approved shortly after the beginning of the year and reflect the actual beginning balances (versus the amounts we estimated in June, 2020). The second category includes changes that the Board made during the year to reflect new information regarding revenue sources and expenditure needs. The principal amendment in this case was an increase in the anticipated amount of State funding to be received. The third category involves amendments moving funds from programs that did not need all the resources originally appropriated to them to programs with resource needs.

The District's General Fund balance of \$83,823,552 differs from the General Fund's budgetary fund balance of \$57,464,489 reported in the budgetary comparison schedule. For the year ended June 30, 2021, actual general fund expenditures on a budgetary basis were \$251,335,843, below the original budget expenditures of \$254,028,363 and the revised final budget of \$265,241,490. The majority of the actual variance of \$13,905,647 consists of savings achieved in payroll costs in several areas. Actual revenue on a budgetary basis was \$246,424,428 compared to the original budget of \$230,861,517 and a revised budget of \$234,643,269. The actual variance of \$11,781,159 was due primarily to higher-than-expected state revenue.

### Capital Assets and Debt Administration

#### Capital Assets

On June 30, 2021, the District had \$1,031,386,570 (net of accumulated depreciation) invested in a broad range of capital assets, including facilities and equipment for instruction, transportation, athletics, administration, and maintenance. This amount represents a net increase of \$52,468,388, or 5.4 percent, above last year.

This fiscal year's major additions include:

Continuing construction costs on three new elementary schools, paid for with proceeds of general obligation bonds.	\$31,578,865
Continuing construction costs on renovations/additions at three high schools, paid for with proceeds of general obligation bonds.	20,997,757
Continuing construction costs on renovations/additions at several schools, paid for with proceeds of general obligation bonds.	8,975,659
Continuing construction costs on an aquatic center facility, paid for with proceeds of general obligation bonds.	8,361,556
Initial construction costs on a network operations center, paid for with proceeds of general obligation bonds.	6,158,629
<b>Totaling</b>	<b>\$76,072,466</b>

## 2021 - 2022 Adopted Budget

### **Debt Administration**

At year-end, the District had \$1,041,982,016 in bonds outstanding (including accreted interest on bonds) versus \$1,086,148,323 last year—a decrease of 4.07 percent. No new debt was incurred during the fiscal period. The District's underlying rating for unlimited tax bonds is "Aa2" by Moody's, and "AA" by Fitch but is considered AAA as a result of guarantees of the Texas Permanent School Fund.

State statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation. The current debt limitation for the District is \$2,219,702,836, which is significantly in excess of the District's outstanding general obligation debt.

### **Economic Factors and Next Year's Budgets and Rates**

The District's elected officials considered many factors when setting the fiscal year 2022 budget and tax rates, including the economy, student enrollment growth, and funding levels by the State of Texas.

The District has adopted a \$2,015,404 deficit budget for 2021-2022 for the general fund. Budgeted revenues for the general fund are \$5,366,397 lower than actual 2020-2021 revenues due to expected reduction in money received from the State. Budgeted expenditures are \$8,245,422 lower than actual 2020-2021 expenditures after a 10% reduction in general supplies across all functions.

The District has adopted a \$15,830,453 surplus budget for 2021-2022 for the debt service fund. Budgeted revenues for the debt service fund are \$1,383,129 higher than actual 2020-2021 revenues and budgeted expenditures are \$5,246,182 lower than actual 2020-2021 expenditures.

The 2021 tax rate was set at \$1.292 per \$100 valuation (\$0.872 maintenance and operations and \$0.42 debt service). The maintenance and operations rate decreased from \$1.0463 the prior year and the debt service rate remained the same.

### **Major Revenue Sources**

Local Real and Personal Property Taxes is the District's main source of revenue at 89% of total revenue for 2021-2022. The District's Maintenance & Operations (M&O) tax rate for 2021-2022 is \$0.8720. The Interest & Sinking (I&S) tax rate is \$0.42 to meet voter approved debt requirements. The total tax rate is \$1.2900.

### **Other Local Sources**

Revenue from other local sources include but are not limited to:

- Interest earnings
- Facility rental
- Donations
- Athletic gate receipts
- Concessions
- Student fees
- Advertising
- Lunch sales
- Northwest Education Foundation

Revenue from lunch sales is recorded into the Food Service fund and activity fund resources are generated from co-curricular activities that solely benefit students.

The Northwest ISD Education Foundation is a 501(c)(3) non-profit, tax-exempt organization composed of community leaders and businesses, working together to enhance the quality of education in the Northwest Independent School District. Private donations to the foundation benefit students and teachers by supporting activities not funded by tax dollars. The foundation's teaching grants allow teachers to take a more creative approach to education and dream bigger. Student scholarships are awarded annually to help ensure that Northwest ISD graduates continue their paths to success, even after they leave the district. Grant and scholarship recipients are chosen carefully by our voluntary board of directors and community partners on an anonymous basis to ensure every student, teacher or staff member is judged on merit.

## General Fund

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

### **Fund 199 – General Fund**

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

### **Fund 184 – Cocurricular/Extracurricular Activities**

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

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

### **Fund 185 – Cocurricular/ Aquatic Center**

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

These funds are converted to Fund 199 for PEIMS reporting.

**2021 - 2022 Adopted Budget**

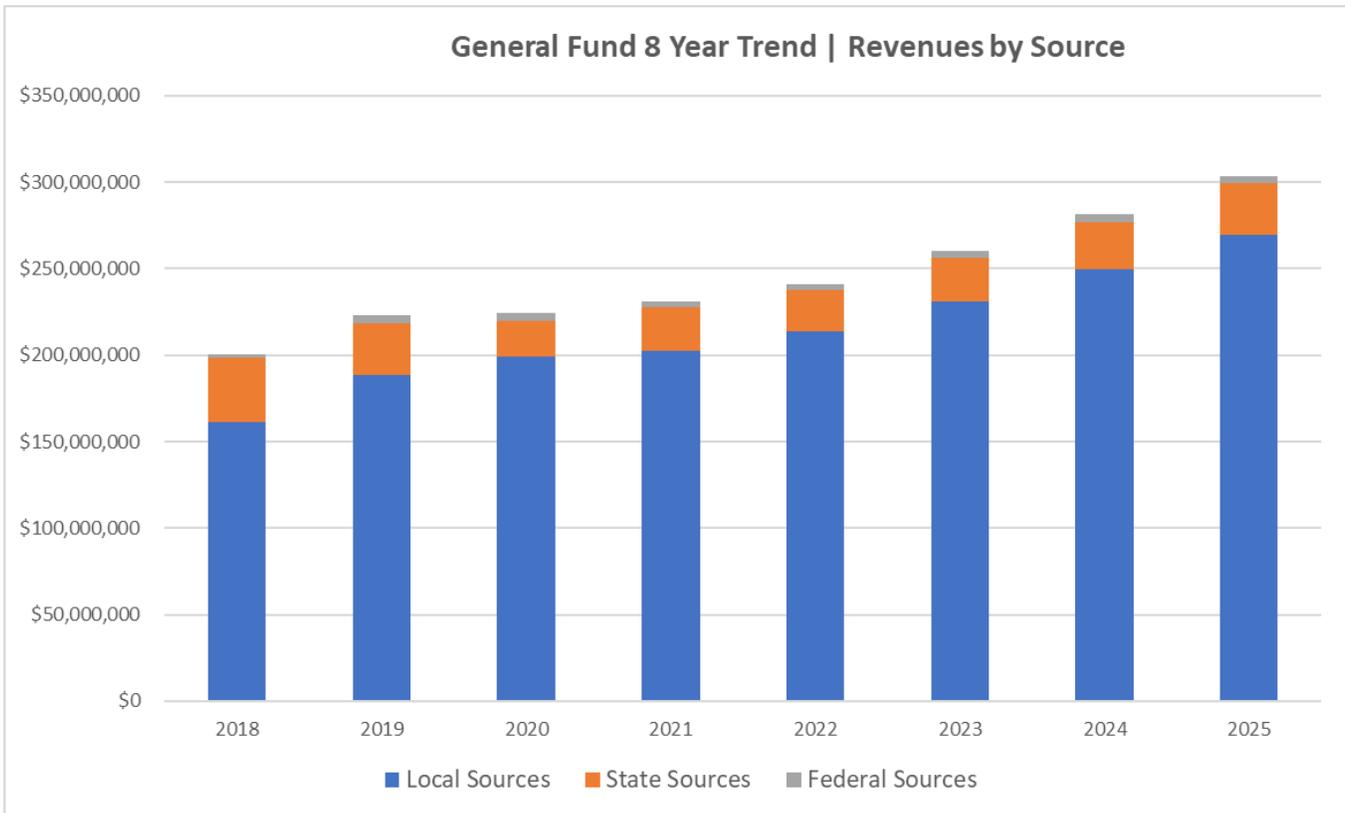
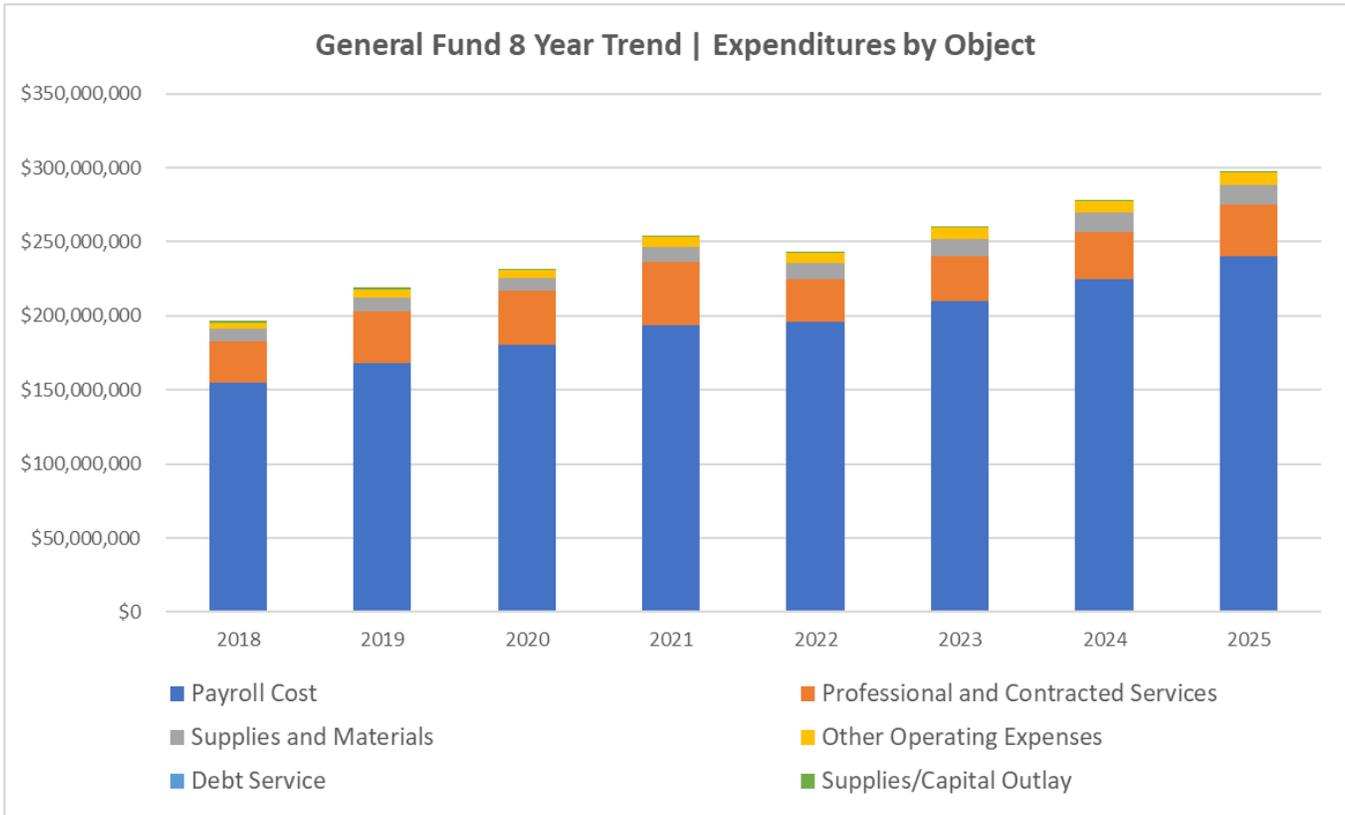
**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE  
GENERAL FUND  
BUDGET FOR THE YEAR ENDING JUNE 30, 2022**

Description	Audited Financial Reports			Adopted Budget		Financial Forecast		
	17 - 18	18 - 19	19-20	20 - 21	21-22	22-23	23-24	24-25
<b>REVENUES:</b>								
Local and Intermediate Sources	161,291,823	188,639,493	199,346,105	202,239,926	213,991,004	231,110,284	249,599,107	269,567,036
State Program Revenues	37,024,657	29,889,734	20,589,868	25,582,599	23,495,021	25,374,623	27,404,592	29,596,960
Federal Program Revenues	2,143,513	4,682,220	4,366,494	3,038,992	3,588,992	3,876,111	4,186,200	4,521,096
Total Revenues	200,459,993	223,211,447	224,302,467	230,861,517	241,075,017	260,361,018	281,189,899	303,685,092
<b>EXPENDITURES:</b>								
Payroll Costs	155,144,203	167,871,777	180,516,794	193,996,228	196,280,927	210,020,592	224,722,033	240,452,575
Contracted Service	27,815,027	35,418,700	36,214,792	42,355,820	28,162,576	30,133,957	32,243,334	34,500,367
Supplies and Materials	8,336,883	9,374,411	8,936,710	9,885,820	10,893,153	11,655,674	12,471,571	13,344,581
Miscellaneous	4,092,561	5,263,240	4,918,076	6,914,112	7,144,673	7,644,800	8,179,936	8,752,531
Debt Service	-	-	-	-	-	-	-	-
Capital Outlay	1,117,063	1,127,950	1,008,868	876,383	609,091	651,727	697,348	746,163
Total Expenditures	196,505,736	219,056,078	231,595,241	254,028,363	243,090,420	260,106,750	278,314,223	297,796,217
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,954,257	4,155,369	(7,292,774)	(23,166,846)	(2,015,404)	254,268	2,875,676	5,888,875
Other Resources	99	291	43	-	-	-	-	-
Other (Uses)	20,355,199	1,162,363	1,779,286	2,000,000	-	-	-	-
Excess (Deficiency) of Revenues and Other Resources								
Over Expenditures and Other Uses	(16,400,843)	2,993,298	(9,072,017)	(25,166,846)	(2,015,404)	254,268	2,875,675	5,888,875
Fund Balance - September 1, (Beginning)	112,542,272	96,141,429	99,134,726	90,062,710	64,895,864	62,880,461	63,134,729	66,010,404
Increase (Decrease) in Fund Balance	(16,400,843)	2,993,298	(9,072,017)	(25,166,846)	(2,015,404)	254,268	2,875,675	5,888,875
<b>Fund Balance - June 30 (Ending)</b>	96,141,429	99,134,726	90,062,710	64,895,864	62,880,461	63,134,729	66,010,404	71,899,279

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.

## 2021 - 2022 Adopted Budget



Source: Forecast 5

## Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for particular purposes. Most, but not all, of these funds must be applied for through the Standard Application System (SAS).

**211 ESEA, Title I, Part A Improving Basic Programs** – Provide opportunities for children served to acquire knowledge and skills to meet the challenging state performance standards developed for all children.

**224 IDEA – Part B, Formula** – Operate educational programs for children with disabilities.

**225 IDEA – Part B, Preschool** – Support programs for preschool children with disabilities.

**240 National School Breakfast and Lunch Program** – Support programs using federal reimbursement revenues from the United States Department of Agriculture (USDA).

**244 Career and Technical – Basic Grant** - Provide career and technical education to develop new and/or improved marketable skills for paid and unpaid employment.

**255 ESEA, Title II, Part A Teacher and Principal Training and Recruiting** – Provide financial assistance to increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals.

**263 Title III, Part A - English Language Acquisition and Language Enhancement** – Funds granted to improve the education of limited English proficient children by assisting the children to learn English and meet challenging State academic content and student academic achievement standards.

**266 ESSER – School Emergency Relief** – Funds granted through the Federal CARES Act to provide for emergency relief related to the COVID-19 pandemic.

**272 Medicaid Administrative Claiming Program – MAC** – Funds allocated to local education agencies for reimbursement of eligible costs for activities attributed to the implementation of the Medicaid state plan.

**281 ESSER II** – The Elementary and Secondary School Emergency Relief Fund. Funds are granted under the Coronavirus Response and Relief supplemental Appropriations.

**282 ESSER III** – The Elementary and Secondary School Emergency Relief Fund. Funds are granted under the American Rescue Plan Act of 2021.

**288 Summer School LEP** – Funds granted for summer education of limited English proficient students.

**289 ESEA, Title IV, Part A** – Funds granted for student support and academic enrichment.

**385 Visually Impaired** – Funds granted for visually impaired students.

**397 Advanced Placement Incentives** – Support professional development of teachers teaching advanced classes.

**410 State Instructional Materials** – To purchase instructional materials, technological equipment and technology-related services that contributes to student learning or training for educational personnel involved in the use of such materials.

**428 School Safety & Security Grant** – Funds granted for additional safety and security equipment.

## 2021 - 2022 Adopted Budget

The Elementary and Secondary School Emergency Relief Fund. Funds are granted under the Coronavirus Response and Relief supplemental Appropriations

**429 Other State Special Revenue Fund – State funded special revenue funds not listed above are to be accounted for in this fund**

**461 Campus Activity** – To account for transactions related to a campus activity fund.

**481 Education Foundation** – Funds granted through the Northwest Education Foundation.

**499 Other Local Special Revenue Funds** – These fund classifications are used, at the option of the school district to classify locally funded special revenue funds such as grants by corporations to specific campuses not defined elsewhere.

**2021 - 2022 Adopted Budget**

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

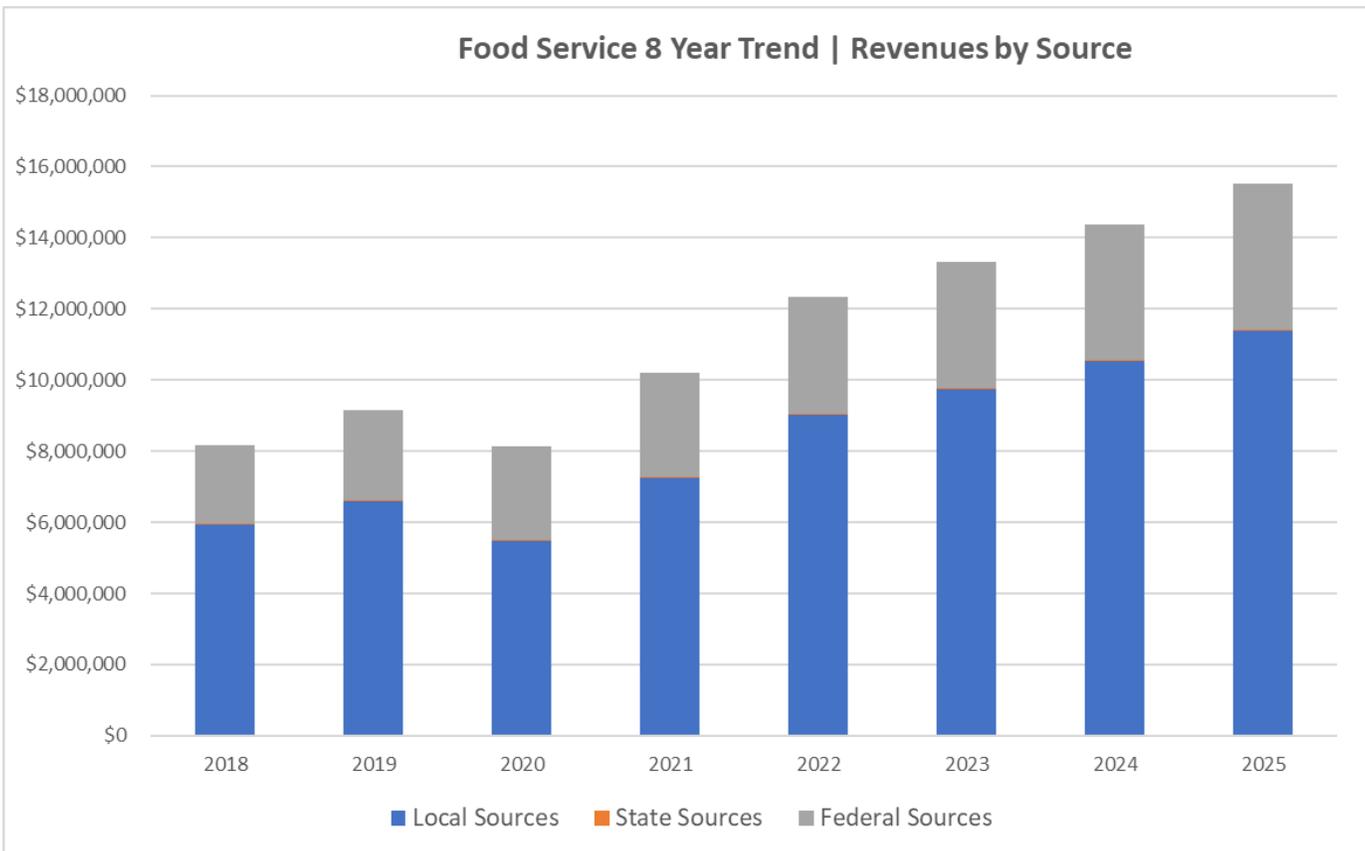
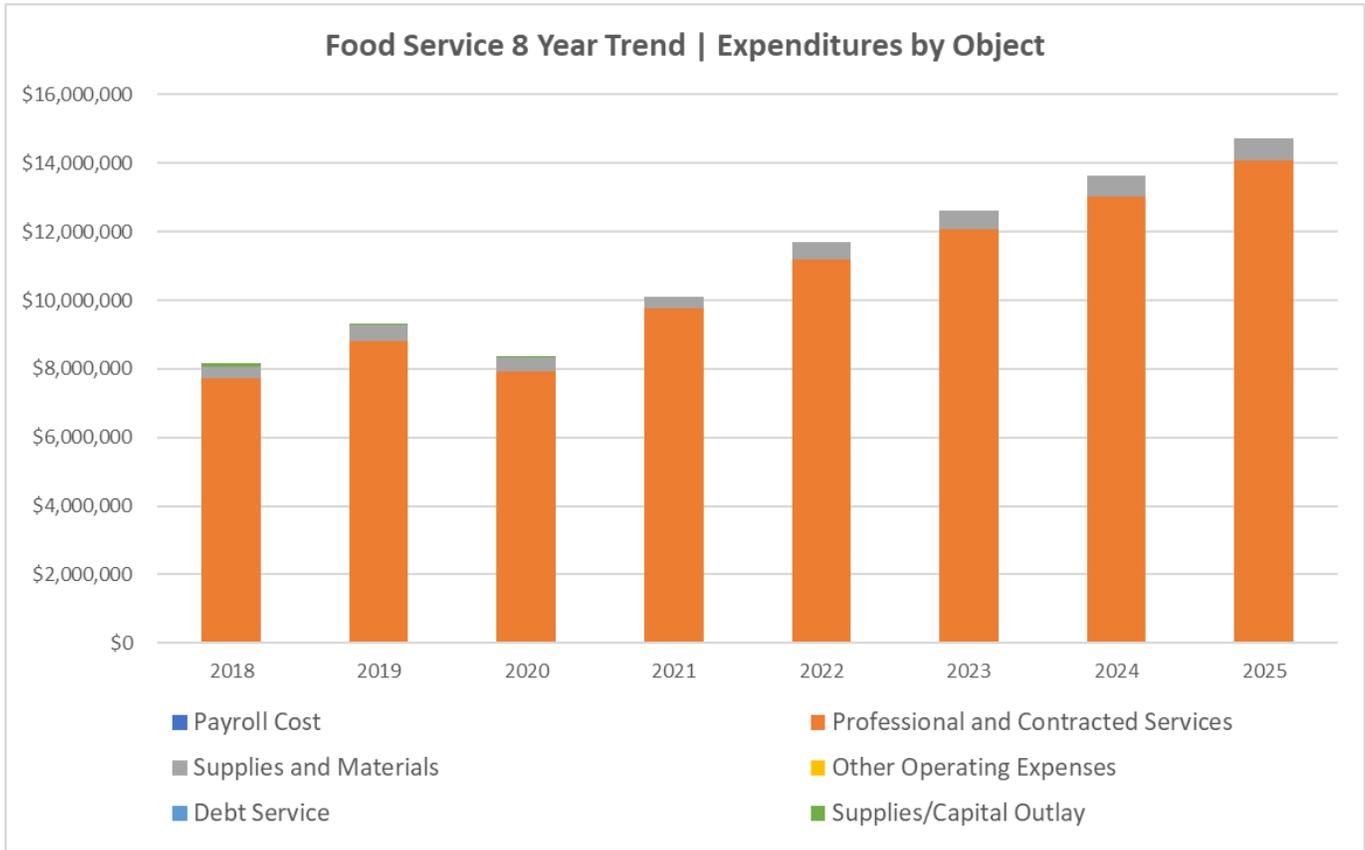
<b>Description</b>	<b>Audited Financial Reports</b>			<b>Adopted Budget</b>		<b>Financial Forecast</b>		
	<b>17 - 18</b>	<b>18 - 19</b>	<b>19-20</b>	<b>20 - 21</b>	<b>21-22</b>	<b>22-23</b>	<b>23-24</b>	<b>24-25</b>
<b>REVENUES:</b>								
Local and Intermediate Sources	5,934,235	6,589,346	5,474,484	7,263,901	9,037,422	9,760,416	10,541,249	11,384,549
State Program Revenues	27,585	28,301	28,417	31,356	30,408	32,841	35,468	38,305
Federal Program Revenues	<u>2,202,242</u>	<u>2,531,622</u>	<u>2,617,112</u>	<u>2,893,044</u>	<u>3,264,582</u>	<u>3,525,749</u>	<u>3,807,808</u>	<u>4,112,433</u>
<b>Total Revenues</b>	<b>8,164,061</b>	<b>9,149,269</b>	<b>8,120,013</b>	<b>10,188,301</b>	<b>12,332,412</b>	<b>13,319,005</b>	<b>14,384,525</b>	<b>15,535,287</b>
<b>EXPENDITURES:</b>								
Payroll Costs	-	-	-	-	-	-	-	-
Contracted Service	7,720,333	8,804,443	7,922,533	9,744,044	11,172,956	12,066,792	13,032,136	14,074,707
Supplies and Materials	340,248	466,427	423,839	353,741	509,452	550,208	594,225	641,763
Miscellaneous	10,000	2,200	571	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Capital Outlay	80,345	14,964	17,307	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,150,925</b>	<b>9,288,034</b>	<b>8,364,251</b>	<b>10,097,785</b>	<b>11,682,408</b>	<b>12,617,001</b>	<b>13,626,361</b>	<b>14,716,470</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,136	(138,765)	(244,238)	90,516	650,004	702,004	758,165	818,818
Other Resources	13,344	13,344	15,831	-	-	-	-	-
Other (Uses)	-	-	-	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Resources Over Expenditures and Other Uses	<u>26,480</u>	<u>(125,421)</u>	<u>(228,407)</u>	<u>90,516</u>	<u>650,004</u>	<u>702,004</u>	<u>758,164</u>	<u>818,818</u>
Fund Balance - September 1, (Beginning)	1,039,729	1,066,209	940,789	712,382	802,898	1,452,902	2,154,906	2,913,070
Increase (Decrease) in Fund Balance	26,480	(125,421)	(228,407)	90,516	650,004	702,004	758,164	818,818
<b>Fund Balance - June 30 (Ending)</b>	<b>1,066,209</b>	<b>940,789</b>	<b>712,382</b>	<b>802,898</b>	<b>1,452,902</b>	<b>2,154,906</b>	<b>2,913,070</b>	<b>3,731,888</b>

Assumptions:

- (1) Revenue was projected at an 8% per year increase due to growth. We expect an increase meals served as COVID goes away and increase in federal funds.
- (2) Our District is considered "fast growth" and therefore, expect an increase in all expenses by 8% in accommodate the growth. We expect to increase the salaries of our workers and an increase in the cost of goods.

Financial Summary

2021 - 2022 Adopted Budget



Source: Forecast 5

**2021 - 2022 Adopted Budget**  
**NORTHWEST INDEPENDENT SCHOOL DISTRICT**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCE**  
**SPECIAL REVENUE FUNDS**  
**BUDGET FOR THE YEAR ENDING JUNE 30, 2022**

<b>Description</b>	<b>Audited Financial Reports</b>			<b>Adopted Budget</b>		<b>Financial Forecast</b>		
	<b>17 - 18</b>	<b>18 - 19</b>	<b>19-20</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	9,489,986	7,458,984	9,057,980	7,395,039	9,081,900	9,807,840	10,592,467	11,439,865
State Program Revenues	1,969,349	2,224,276	1,948,597	31,356	271,358	293,066	316,512	341,833
Federal Program Revenues	6,198,747	9,420,112	7,565,424	8,173,159	12,946,857	13,982,606	15,101,214	16,309,311
<b>Total Revenues</b>	<b>17,658,082</b>	<b>19,103,371</b>	<b>18,572,001</b>	<b>15,599,554</b>	<b>22,300,115</b>	<b>24,083,512</b>	<b>26,010,193</b>	<b>28,091,009</b>
<b>EXPENDITURES:</b>								
Payroll Costs	3,555,288	5,467,647	4,136,906	4,076,747	8,534,478	8,705,169	8,879,270	9,056,856
Contracted Service	8,259,989	9,616,584	8,520,676	10,649,610	11,286,302	12,516,492	13,519,072	14,227,622
Supplies and Materials	4,306,638	4,203,097	2,771,232	984,284	868,559	953,332	953,332	953,332
Miscellaneous	1,096,894	(168,459)	2,821,836	3,023,418	1,854,169	1,554,169	2,304,169	3,498,849
Debt Service	-	-	-	-	-	-	-	-
Capital Outlay	102,090	14,964	87,204	109,358	54,350	54,350	54,350	54,350
<b>Total Expenditures</b>	<b>17,320,899</b>	<b>19,133,834</b>	<b>18,337,851</b>	<b>18,843,417</b>	<b>22,597,858</b>	<b>23,783,512</b>	<b>25,710,193</b>	<b>27,791,009</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	337,183	(30,463)	234,150	(3,243,863)	(297,743)	300,000.00	300,000	300,000
Other Resources	13,344	29,036	83,350	-	-	-	-	-
Other (Uses)	-	-	(44,446)	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Resources								
Over Expenditures and Other Uses	<u>350,527</u>	<u>(1,427)</u>	<u>273,054</u>	<u>(3,243,863)</u>	<u>(297,743)</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
Fund Balance - September 1, (Beginning)	3,334,670	3,685,197	3,683,770	3,956,824	712,961	415,218	715,218	1,015,218
Increase (Decrease) in Fund Balance	350,527	(1,427)	273,054	(3,243,863)	(297,743)	300,000	300,000	300,000
<b>Fund Balance - June 30 (Ending)</b>	<b>3,685,197</b>	<b>3,683,770</b>	<b>3,956,824</b>	<b>712,961</b>	<b>415,218</b>	<b>715,218</b>	<b>1,015,218</b>	<b>1,315,218</b>

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.

**Debt Service Funds**

**Debt Service Funds**

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

**Tax Supported Debt Limitation**

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

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

Computation of Legal Debt Limit (Per \$100 of Assessed Valuation)	
Debt Limit	\$0.50000
Interest & Sinking tax rate	0.42000
Balance	\$0.08000

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.

**Debt Guideline**

Although the Board of Trustees do not have an adopted, formal debt policy, the conservatively projected annual growth in assessed valuation should allow the District to meet its guideline of maintaining a maximum Interest & Sinking tax rate of no more than \$0.45000 per \$100 of assessed property valuation. The 2020-21 Interest & Sinking tax rate dropped to \$0.42.

**Ratings**

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

**2021 - 2022 Adopted Budget**

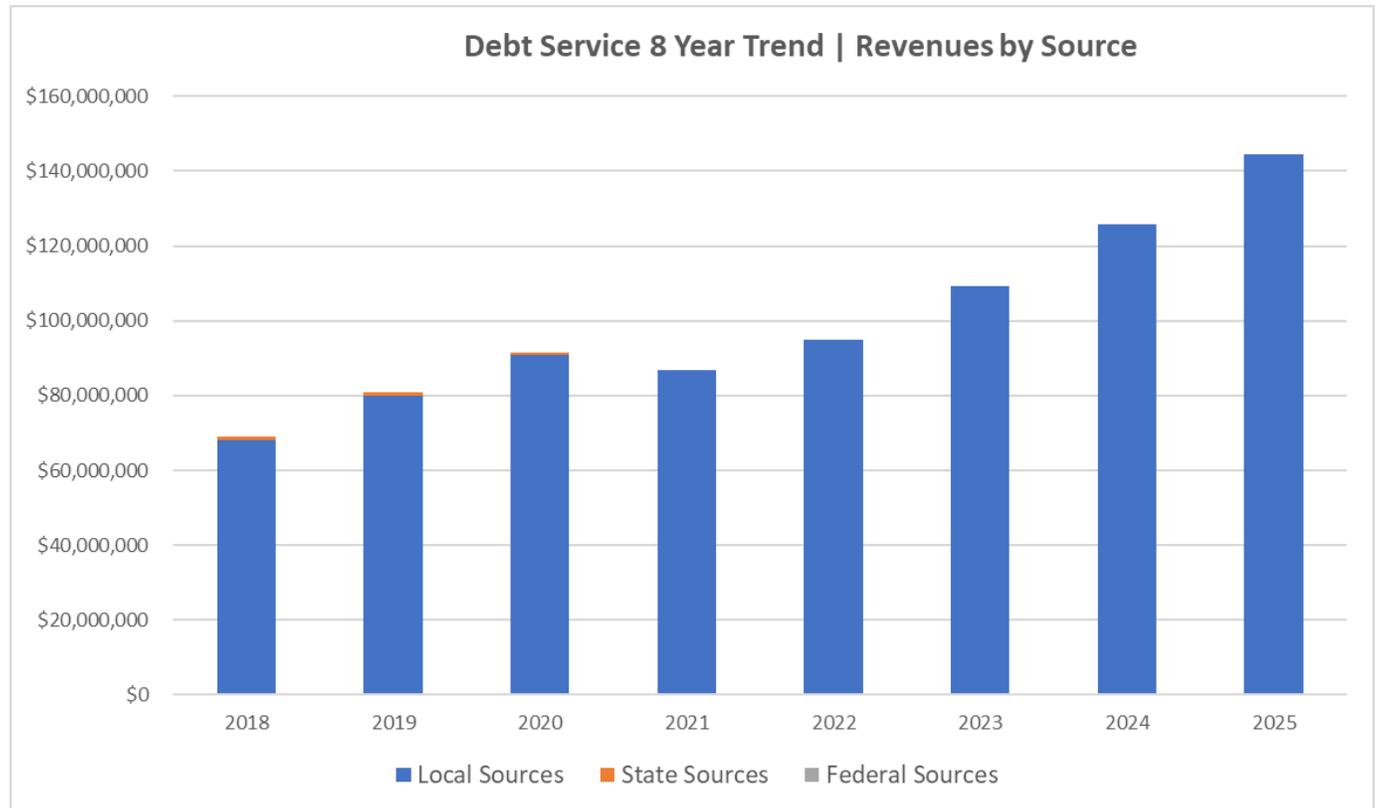
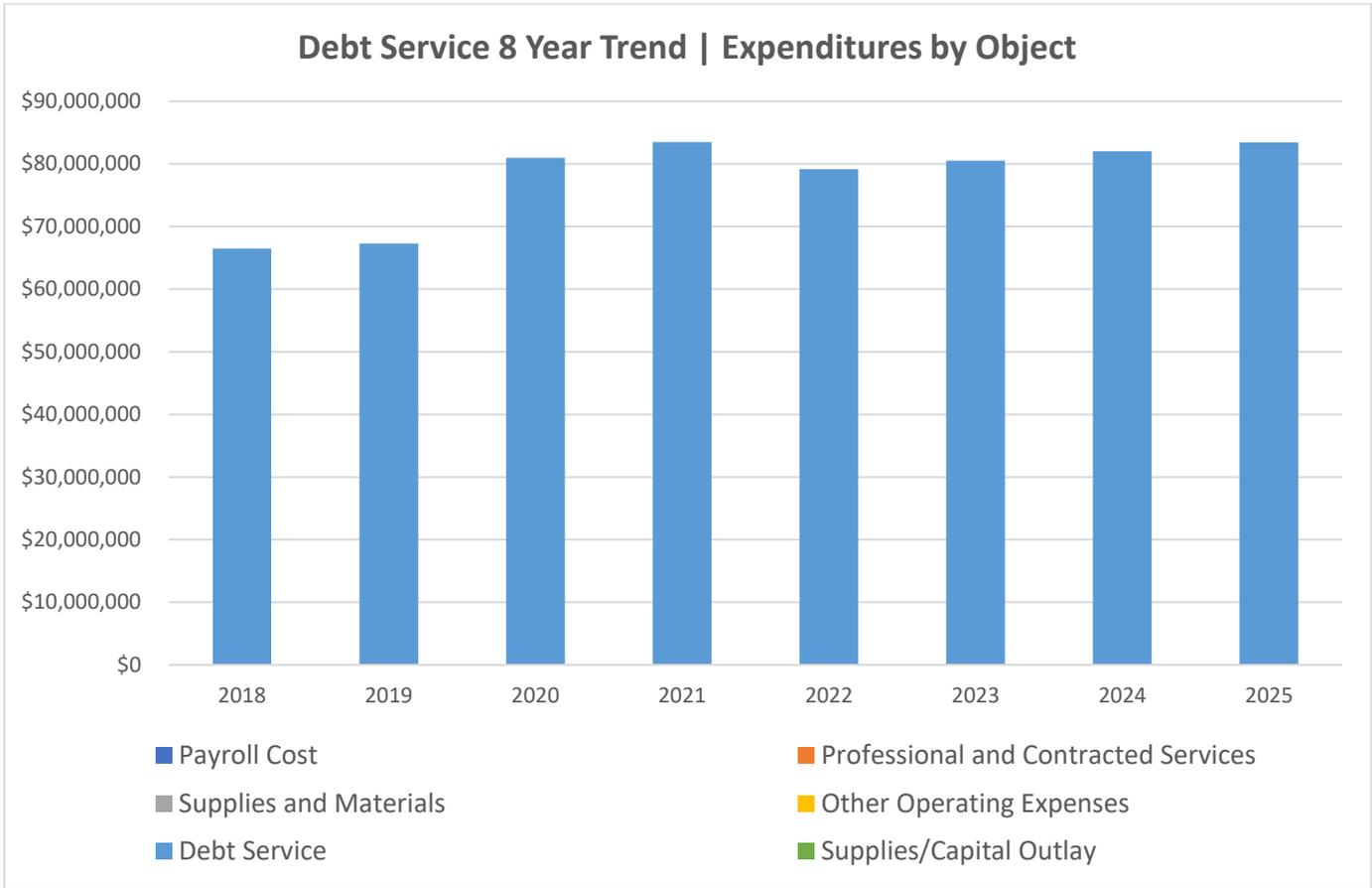
**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE  
DEBT SERVICE  
BUDGET FOR THE YEAR ENDING JUNE 30, 2022**

<b>Description</b>	<b>Audited Financial Reports</b>			<b>Adopted Budget</b>		<b>Financial Forecast</b>		
	<b>17 - 18</b>	<b>18 - 19</b>	<b>19-20</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	68,223,912	79,959,726	90,717,548	86,900,000	95,000,000	109,250,000	125,637,500	144,483,125
State Program Revenues	831,320	786,321	675,259	-	-	-	-	-
Federal Program Revenues	=	=	=	=	=	=	=	=
<b>Total Revenues</b>	<b>69,055,232</b>	<b>80,746,047</b>	<b>91,392,807</b>	<b>86,900,000</b>	<b>95,000,000</b>	<b>109,250,000</b>	<b>125,637,500</b>	<b>144,483,125</b>
<b>EXPENDITURES:</b>								
Payroll Costs	-	-	-	-	-	-	-	-
Contracted Service	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Debt Service	66,494,379	67,302,595	80,958,745	83,484,994	79,169,547	80,494,934	82,050,634	83,419,159
Capital Outlay	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>66,494,379</b>	<b>67,302,595</b>	<b>80,958,745</b>	<b>83,484,994</b>	<b>79,169,547</b>	<b>80,494,934</b>	<b>82,050,634</b>	<b>83,419,159</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,560,853	13,443,452	10,434,062	3,415,006	15,830,453	28,755,066	43,586,866	61,063,966
Other Resources	34,680,701	-	325,674,968	-	-	-	-	-
Other (Uses)	34,329,910	-	330,475,539	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Resources								
Over Expenditures and Other Uses	2,911,644	13,443,452	5,633,491	3,415,006	15,830,453	28,755,066	43,586,865	61,063,966
Fund Balance - September 1, (Beginning)	39,182,198	42,093,842	55,537,296	61,170,787	64,585,793	80,416,246	109,171,312	152,758,177
Increase (Decrease) in Fund Balance	2,911,644	13,443,452	5,633,491	3,415,006	15,830,453	28,755,066	43,586,865	61,063,966
<b>Fund Balance - June 30 (Ending)</b>	<b>42,093,842</b>	<b>55,537,294</b>	<b>61,170,787</b>	<b>64,585,793</b>	<b>80,416,246</b>	<b>109,171,312</b>	<b>152,758,177</b>	<b>213,822,143</b>

Assumptions:

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

2021 - 2022 Adopted Budget



Source: Forecast 5

**Long-Term Debt and Debt Service Requirements**

Bonds are secured by ad valorem taxes levied against all taxable property and are serviced by the Debt Service Fund. The principal amount of bond indebtedness cannot exceed 10% of the assessed valuation of taxable property in the District. According to the last completed and approved ad valorem tax rolls of the District, \$70,371,929 was available in the Debt Service Fund to service these bonds.

**Northwest Independent School District**  
**Legal Debt Margin Information**

Fiscal Year:	2021	2020	2019	2018
Debt Limit	\$ 2,219,702,836	\$ 1,986,119,838	\$ 1,750,305,557	\$ 1,492,418,476
Total net debt applicable to limit	<u>970,549,810</u>	<u>1,007,868,954</u>	<u>882,708,178</u>	<u>828,576,536</u>
Legal debt margin	<u>\$ 1,249,153,026</u>	<u>\$ 978,250,884</u>	<u>\$ 867,597,379</u>	<u>\$ 663,841,940</u>
Total net debt applicable to the limit as a percentage of debt limit	43.72%	50.75%	50.43%	55.52%

**Current Fiscal Year: Legal debt margin calculation**

Taxable Assessed Value - October 2020 (100% of Actual)	\$ 22,197,028,362
Debt limit (10% of assessed value)	2,219,702,836
Total bonded debt	\$ 1,040,921,739
Less restricted for retirement of bonded debt	70,371,929
Total amount of debt applicable to debt limit	<u>970,549,810</u>
Legal debt margin	<u>\$ 1,249,153,026</u>

Note: Under state finance law, Northwest Independent School District's outstanding general obligation debt should not exceed 10 percent of the total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

Note: Debt limit percentage is in accordance with the Texas Education Code, Bulletin 721, Section 20.04.  
Source: Denton Central Appraisal District, Northwest Independent School District.

**Northwest Independent School District**  
**OPEB (Other Post-Employment Benefit) Liability**

On June 30, 2021, the District reported a liability of \$67,387,254 for its proportionate share of the TRS's Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the District.

**The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:**

District's Proportionate share of the collective Net OPEB Liability	\$ 67,387,254
State's proportionate share that is associated with the District	<u>108,111,233</u>
Total	<u>\$175,498,487</u>

The Net OPEB Liability was measured as of August 31, 2019 and rolled forward to August 31, 2020 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The employer's proportion of the Net OPEB Liability was based on the employer's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2019 thru August 31, 2020.

On August 31, 2020 the employer's proportion of the collective Net OPEB Liability was 0.1603415749%, a decrease of 1.62% compared to the August 31, 2019 proportionate share of 0.1629790340%.

**2021 - 2022 Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF June 22, 2021**

<b>Taxing Jurisdiction</b>	<b>Taxable Assessed Value</b>	<b>Total Tax Supported Debt</b>	<b>Estimated % Applicable</b>	<b>District's Overlapping Tax Supported Debt</b>
Belmont FWSD #1	\$574,198,037	\$74,135,000	30.52%	\$22,626,002
Canyon Falls WC&ID #2	\$262,356,260	\$24,990,000	79.54%	\$19,877,046
Denton County	\$115,693,123,870	\$607,670,000	9.43%	\$57,303,281
Flower Mound, Town of	\$12,720,533,692	\$149,285,000	0.82%	\$1,224,137
Fort Worth, City of	\$82,465,516,515	\$763,335,000	12.88%	\$98,317,548
Grapevine, City of	\$10,407,938,272	\$138,030,000	0.21%	\$289,863
Haslet, City of	\$1,020,929,333	\$7,705,000	100.00%	\$7,705,000
Justin, City of	\$480,109,890	\$14,995,000	100.00%	\$14,995,000
Keller, City of	\$6,167,978,364	\$53,090,000	0.38%	\$201,742
New Fairview, City of	\$156,573,319	\$2,930,000	58.71%	\$1,720,203
Newark, City of	\$69,735,695	\$597,000	100.00%	\$597,000
Northlake Municipal Mgmt Dist	\$103,500,427	\$15,570,000	100.00%	\$15,570,000
Northlake Town of	\$1,243,426,711	\$27,425,000	90.83%	\$24,910,128
Rhome, City of	\$168,284,991	\$3,927,000	100.00%	\$3,927,000
Roanoke, City of	\$2,561,770,193	\$42,595,000	100.00%	\$42,595,000
Southlake, City of	\$7,615,973,615	\$61,632,000	3.33%	\$2,052,346
Tarrant County	\$219,908,316,431	\$240,445,000	4.49%	\$10,795,981
Tarrant County College District	\$221,750,828,044	\$264,175,000	4.49%	\$11,861,458
Tarrant County Hospital District	\$220,311,777,399	\$14,495,000	4.49%	\$650,826
Trophy Club MUD #1	\$1,914,799,192	\$7,205,000	78.40%	\$5,648,720
Trophy Club, Town of	\$2,284,439,786	\$19,219,000	98.26%	\$18,884,589
Westlake, Town of	\$1,427,149,406	\$31,684,000	16.38%	\$5,189,839
Wise County	\$8,769,803,397	\$7,355,000	13.48%	\$991,454
Total Overlapping Debt				\$367,934,161
Northwest ISD	\$ 22,291,509,381	\$1,223,981,739	100.00%	\$1,223,981,739
Total Direct Debt				\$1,223,981,739
Total Direct and Overlapping Tax Supported Debt				\$1,591,915,900
Total Direct and Overlapping Tax Supported Debt to Taxable Assessed Valuation				7.14%
Per Capita Direct and Overlapping Tax Supported Debt				\$10,919

Note: The percentage of overlapping debt applicable is estimated using taxable property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the District's boundaries and dividing it by each unit's total taxable value.

Source: Northwest Independent School District OFFICIAL STATEMENT dated June 24, 2021 page 46

**2021 - 2022 Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
ALL OUTSTANDING UNLIMITED TAX DEBT  
BUDGET FOR THE YEAR ENDED JUNE 30, 2021**

<b>Year Ending</b>	<b>Series 2021 Unlimited Tax School Building Bonds</b>	<b>Series 2020 Unlimited Tax School Building &amp; Refunding Bonds</b>	<b>Series 2019 Unlimited Tax School Building &amp; Refunding Bonds</b>	<b>Series 2018 Unlimited Tax Building Bonds</b>	<b>Series 2017 Unlimited Tax School Building Bonds</b>	<b>Series 2016 Unlimited Tax Refunding Bonds</b>
12/31/22	25,465,000	2,110,000	1,500,000	1,465,000	1,905,000	1,000,000
12/31/23	830,000	880,000	2,335,000	1,605,000	1,785,000	1,780,000
12/30/24	875,000	1,640,000	2,855,000	1,235,000	1,990,000	1,830,000
12/30/25	920,000	6,640,000	2,210,000	1,245,000	2,115,000	1,905,000
12/30/26	1,575,000	5,075,000	2,465,000	1,255,000	2,345,000	2,105,000
12/30/27	1,810,000	10,625,000	2,885,000	1,265,000	2,700,000	3,330,000
12/29/28	2,260,000	29,140,000	3,050,000	1,275,000	2,880,000	6,675,000
12/29/29	2,830,000	23,735,000	6,870,000	1,290,000	3,245,000	10,395,000
12/29/30	2,360,000	21,850,000	7,320,000	1,300,000	1,265,000	11,935,000
12/29/31	2,965,000	25,545,000	3,725,000	1,415,000	1,355,000	13,555,000
12/28/32	3,405,000	23,790,000	4,475,000	1,335,000	1,890,000	13,245,000
12/28/33	4,480,000	11,400,000	9,840,000	1,890,000	3,100,000	15,430,000
12/28/34	4,445,000	13,035,000	10,310,000	1,365,000	3,515,000	14,100,000
12/28/35	7,350,000	13,825,000	12,085,000	1,395,000	4,870,000	6,885,000
12/27/36	8,050,000	12,725,000	13,550,000	3,015,000	8,630,000	-
12/27/37	8,095,000	15,240,000	17,060,000	4,460,000	1,500,000	-
12/27/38	8,470,000	19,655,000	13,790,000	2,100,000	4,600,000	-
12/27/39	8,830,000	29,375,000	1,270,000	2,390,000	6,965,000	-
12/26/40	8,920,000	8,475,000	2,135,000	12,320,000	15,015,000	-
12/26/41	9,285,000	8,945,000	2,300,000	12,955,000	15,815,000	-
12/26/42	9,670,000	9,435,000	2,505,000	13,585,000	16,660,000	-
12/26/43	10,070,000	9,945,000	16,805,000	17,610,000	-	-
12/25/44	10,470,000	11,455,000	35,090,000	-	-	-
12/25/45	14,935,000	33,735,000	-	-	-	-
12/25/46	24,695,000	-	-	-	-	-
12/25/47	-	-	-	-	-	-
12/24/48	-	-	-	-	-	-
12/24/49	-	-	-	-	-	-
<b>TOTAL</b>	<b>183,060,000</b>	<b>348,275,000</b>	<b>176,430,000</b>	<b>87,770,000</b>	<b>104,145,000</b>	<b>104,170,000</b>

\*Source: Analysis of Outstanding Debt as of July 1, 2021

**2021 - 2022 Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
ALL OUTSTANDING UNLIMITED TAX DEBT  
BUDGET FOR THE YEAR ENDED JUNE 30, 2021**

<b>Series 2015 Unlimited Tax Refunding Bonds</b>	<b>Series 2014 Unlimited Tax School Building Bonds</b>	<b>Series 2013A Unlimited Tax School Building &amp; Refunding Bonds</b>	<b>Series 2012 Unlimited Tax School Building &amp; Refunding Bonds</b>	<b>Series 2008 Unlimited Tax School Building Bonds</b>	<b>Total Principal</b>
20,395,000	370,000	2,905,000.00	3,985,000	6,000,000	67,100,000
21,940,000	310,000	2,925,000.00	-	5,000,000	39,390,000
23,720,000	375,000	3,130,000.00	-	3,000,000	40,650,000
25,350,000	540,000	-	-	3,000,000	43,925,000
25,880,000	2,020,000	-	-	-	42,720,000
23,810,000	1,080,000	-	-	-	47,505,000
3,745,000	150,000	-	-	-	49,175,000
500,000	240,000	-	-	-	49,105,000
500,000	600,000	-	-	-	47,130,000
500,000	710,000	-	-	-	49,770,000
500,000	-	-	-	-	48,640,000
500,000	-	-	-	-	46,640,000
500,000	-	-	-	-	47,270,000
500,000	-	-	-	-	46,910,000
500,000	-	-	-	-	46,470,000
500,000	-	-	-	-	46,855,000
500,000	-	-	-	-	49,115,000
2,620,000	-	-	-	-	51,450,000
6,565,000	-	-	-	-	53,430,000
7,120,000	-	-	-	-	56,420,000
7,700,000	-	-	-	-	59,555,000
8,315,000	-	-	-	-	62,745,000
8,965,000	-	-	-	-	65,980,000
9,650,000	-	-	-	-	58,320,000
-	-	-	-	-	24,695,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>200,775,000</b>	<b>6,395,000</b>	<b>8,960,000</b>	<b>3,985,000</b>	<b>17,000,000</b>	<b>1,240,965,000</b>

\*Source: Analysis of Outstanding Debt as of July 1, 2021

**2021 - 2022 Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
AGGREGATE DEBT SERVICE  
BUDGET FOR THE YEAR ENDED JUNE 30, 2021**

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/31/21	-	21,574,773	21,574,773
12/31/22	61,106,147	48,796,247	109,902,394
12/31/23	34,394,546	46,100,388	80,494,934
12/31/24	37,653,477	44,397,157	82,050,634
12/31/25	40,927,569	42,491,590	83,419,159
12/31/26	42,720,000	40,130,759	82,850,759
12/31/27	47,505,000	37,905,034	85,410,034
12/31/28	49,175,000	35,519,034	84,694,034
12/31/29	49,105,000	33,088,159	82,193,159
12/31/30	47,130,000	30,806,417	77,936,417
12/31/31	49,770,000	28,940,192	78,710,192
12/31/32	48,640,000	27,406,767	76,046,767
12/31/33	46,640,000	25,809,980	72,449,980
12/31/34	47,270,000	24,137,823	71,407,823
12/31/35	46,910,000	22,542,998	69,452,998
12/31/36	46,470,000	20,981,367	67,451,367
12/31/37	46,855,000	19,424,613	66,279,613
12/31/38	49,115,000	17,856,010	66,971,010
12/31/39	51,450,000	16,194,409	67,644,409
12/31/40	53,430,000	14,191,500	67,621,500
12/31/41	56,420,000	11,862,950	68,282,950
12/31/42	59,555,000	9,401,750	68,956,750
12/31/43	62,745,000	6,891,075	69,636,075
12/31/44	65,980,000	4,332,875	70,312,875
12/31/45	58,320,000	1,880,825	60,200,825
12/31/46	<u>24,695,000</u>	<u>370,425</u>	<u>25,065,425</u>
<b>Total</b>	<b><u>\$1,223,981,739</u></b>	<b><u>\$633,035,118</u></b>	<b><u>\$1,857,016,857</u></b>
<b>Par Amounts of Selected Issues</b>			
Series 2021	Unlimited Tax School Building Bonds		183,060,000
Series 2020	Unlimited Tax School Building Bonds		348,275,000
Series 2019	Unlimited Tax School Building Bonds		176,430,000
Series 2018	Unlimited Tax School Building Bonds		87,770,000
Series 2017	Unlimited Tax School Building and Refunding Bonds		104,145,000
Series 2016	Unlimited Tax Refunding Bonds		104,170,000
Series 2015	Unlimited Tax School Building and Refunding Bonds		200,775,000
Series 2014	Unlimited Tax School Building Bonds		6,395,000
Series 2013	Unlimited Tax School Building and Refunding Bonds		8,960,000
Series 2012	Unlimited Tax School Building Bonds		3,985,000
Series 2008	Unlimited Tax School Building Bonds		<u>17,000,000</u>
	<b>Total</b>		<b><u>\$1,240,965,000</u></b>

## Capital Projects Funds

### **Capital Projects Funds**

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

### **Capital Projects History**

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

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

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

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

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

### **Recent Bond Authorization**

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

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

### **Operating Costs**

With the opening of any new school, the General Fund is increased to address the additional costs of school operations. These additional operating costs are funded through property taxes and state funding. The 2017-2018 school year was unusual in that no new campus opened.

**2021 - 2022 Adopted Budget**

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

<b>Description</b>	<b>Audited Financial Reports</b>			<b>Adopted Budget</b>		<b>Financial Forecast</b>		
	<b>17 - 18</b>	<b>18 - 19</b>	<b>19-20</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	873,601	1,886,158	1,424,843	1,893,812	806,743	887,417	976,159	1,073,774
State Program Revenues	-	-	36,061	27,054	-	-	-	-
Federal Program Revenues	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>873,601</b>	<b>1,886,158</b>	<b>1,460,904</b>	<b>1,920,866</b>	<b>806,743</b>	<b>887,417</b>	<b>976,159</b>	<b>1,073,774</b>
<b>EXPENDITURES:</b>								
Payroll Costs	468,685	488,072	714,914	1,154,046	245,649	1,540,517	1,571,327	1,602,753
Contracted Service	-	-	-	-	-	-	-	-
Supplies and Materials	4,282,503	16,234,883	12,109,634	38,613,216	19,695,566	19,601,002	19,601,002	19,601,002
Miscellaneous	17,065	13,373	2,807	25,000	-	-	-	-
Debt Service	736,200	758,085	1,364,218	-	-	-	-	-
Capital Outlay	103,950,929	89,815,397	127,395,390	139,076,463	68,671,330	51,804,083	283,403,083	362,393,083
<b>Total Expenditures</b>	<b>109,455,382</b>	<b>107,309,810</b>	<b>141,586,964</b>	<b>178,868,725</b>	<b>88,612,544</b>	<b>72,945,602</b>	<b>304,575,412</b>	<b>383,596,838</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(108,581,781)	(105,423,652)	(140,126,060)	(176,947,859)	(87,805,801)	(72,058,185)	(303,599,253)	(382,523,064)
Other Resources	121,078,055	103,664,225	214,290,856	-	201,378,285	200,000,000	200,000,000	244,608,020
Other (Uses)	-	1,757,122	13,926,638	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Resources Over Expenditures and Other Uses	12,496,274	(3,516,551)	60,238,158	(176,947,859)	113,572,484	127,941,815	(103,599,254)	(137,915,044)
Fund Balance - September 1, (Beginning)	107,729,973	120,226,251	116,709,700	176,947,859	0	113,572,484	241,514,299	137,915,044
Increase (Decrease) in Fund Balance	12,496,274	(3,516,551)	60,238,158	(176,947,859)	113,572,484	127,941,815	(103,599,254)	(137,915,044)
<b>Fund Balance - June 30 (Ending)</b>	<b>120,226,251</b>	<b>116,709,700</b>	<b>176,947,858</b>	<b>0</b>	<b>113,572,484</b>	<b>241,514,299</b>	<b>137,915,044</b>	<b>(0)</b>

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.

**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	Project	Original	Project Schedule			
				21	22	23	24
				22	23	24	25
<u>Type</u>	<u>Number</u>	<u>Budget</u>					
<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 are land purchased for future schools.

**2021 - 2022 Adopted Budget**

<b>Technology</b>									
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		
<b>Bond Salaries</b>									
Bond Salaries	Salaries	21A-SAL	1,250,000.00	X	X	X	X		
<b>PROPOSITION C</b>									
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					
<b>PROPOSITION D</b>									
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>						

**Supporting Financial Schedules and Crosswalks**

**Combined Statement of Expenditures by Function and Object Code**

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

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

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

**Object Title**

5000 **Revenue Control Accounts:** District revenues are classified by fund and object or source. There are three major sources: local, state and federal. Local sources include tax collections and investment earnings. Texas state sources rely on a formula of local property taxes and student enrollment for state aid and are based on legislated funding formulas. Federal funds are primarily reimbursements received from the School Heal Related Service (SHARS) program.

**Other Local Sources:** Other local sources include interest earnings, reform from district facilities, gifts and donations, insurance recovery, revenue from activity accounts, lunch sales, athletic gate fees, concessions sales and advertising.

5700 **Revenues from Local and Intermediate Sources**

- Local Real and Personal Property Taxes
- Service Rendered to Other School Districts
- Tuition and Fees
- Other Revenues from Local Sources
- Cocurricular, Enterprising Services or Activities
- Revenues from Intermediate Sources

5800 **State Program Revenues**

- Per Capita and Foundation School Program
- State program Revenues distributed by TEA
- State Revenues Other than TEA
- Shared Services Arrangements

5900 **Federal Program Revenue**

- Other than State or Federal Agencies
- Federal Revenues Distributed by TEA
- Federal Revenues Distributed other than TEA
- Directly from the Federal Government

## 2021 - 2022 Adopted Budget

### Budgeted Expenditures by Fund, Function and Object

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

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

6000 **Expenditure/Expense Control Accounts:** Expenditure budgets are legally adopted at the fund and function level; however, within this document we have talked about segregate expenditures by major objects.

6100 **Payroll Costs**

6200 **Professional and Contracted Services**

Legal Services, Tax Appraisal & Collections, Utilities, Rentals, Consulting Services and Miscellaneous Contract Services.

6300 **Supplies and Materials**

Gasoline and Other Fuels, Textbooks, Reading Materials, Testing Materials, Items for Sale and General Supplies.

6400 **Other Operating Costs**

Employee Travel, Student Travel, Insurance and Bonding Costs, Election Costs, Membership Dues, Miscellaneous Operating Costs, Reclassified Transportation Expenses.

6500 **Debt Service**

6600 **Capital Outlay**

Building Purchase, Construction or Improvement, Furniture and Equipment, Vehicles, Software >\$5000

### Sub-Object Code

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

**2021 - 2022 Adopted Budget**

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

	<b>General</b>	<b>Debt</b>	<b>Capital</b>	<b>Food</b>	<b>Special</b>	
	<b>Service</b>	<b>Project</b>	<b>Service</b>	<b>Revenue</b>	<b>Total</b>	
<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	241,075,017	95,000,000	806,743	12,332,412	22,300,115	359,181,875
<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	243,090,420	79,169,544	88,612,544	11,682,409	22,597,858	433,470,370
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>	<b>62,880,461</b>	<b>80,416,249</b>	<b>290,520,343</b>	<b>1,452,901</b>	<b>415,218</b>	<b>434,232,271</b>

**2021 - 2022 Adopted Budget**

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

<b>Description</b>	<b>Audited Financial Reports</b>			<b>Adopted Budget</b>		<b>Financial Forecast</b>		
	<b>17 - 18</b>	<b>18 - 19</b>	<b>19-20</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	239,879,322	277,944,361	300,546,476	298,428,777	318,879,647	351,055,541	\$ 386,805,233	426,563,800
State Program Revenues	39,825,326	32,900,331	23,249,785	25,641,009	23,766,379	25,667,689	27,721,104	29,938,793
Federal Program Revenues	8,342,260	14,102,332	11,931,918	11,212,151	16,535,849	17,858,717	19,287,414	20,830,407
<b>Total Revenues</b>	<b>288,046,908</b>	<b>324,947,024</b>	<b>335,728,179</b>	<b>335,281,937</b>	<b>359,181,875</b>	<b>394,581,947</b>	<b>433,813,751</b>	<b>477,333,000</b>
<b>EXPENDITURES:</b>								
Payroll Costs	159,168,176	173,827,496	185,368,615	199,227,021	205,061,054	220,266,277	235,172,630	251,112,184
Contracted Service	36,075,016	45,035,284	44,735,468	53,005,430	39,448,878	42,650,450	45,762,406	48,727,989
Supplies and Materials	16,926,024	29,812,391	23,817,576	49,483,320	31,457,278	32,210,008	33,025,906	33,898,916
Miscellaneous	5,206,520	5,108,154	7,742,720	9,962,530	8,998,842	9,198,969	10,484,105	12,251,380
Debt Service	67,230,579	68,060,680	82,322,963	83,484,994	79,169,547	80,494,934	82,050,634	83,419,159
Capital Outlay	105,170,082	90,958,311	128,491,462	140,062,204	69,334,771	52,510,160	284,154,781	363,193,596
<b>Total Expenditures</b>	<b>389,776,396</b>	<b>412,802,316</b>	<b>472,478,803</b>	<b>535,225,499</b>	<b>433,470,370</b>	<b>437,330,798</b>	<b>690,650,462</b>	<b>792,603,224</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(101,729,488)	(87,855,292)	(136,750,624)	(199,943,562)	(74,288,495)	(42,748,851)	(256,836,711)	(315,270,224)
Other Resources	155,772,199	103,693,552	540,049,217	-	201,378,285	200,000,000	200,000,000	244,608,020
Other (Uses)	54,685,109	2,919,485	346,137,017	2,000,000	=	=	=	=
Excess (Deficiency) of Revenues and Other Resources Over Expenditures and Other Uses	(642,398)	12,918,776	57,072,688	(201,943,562)	127,089,790	157,251,149	(56,836,711)	(70,662,204)
Fund Balance - September 1, (Beginning)	262,789,113	262,146,720	275,065,492	332,138,180	130,194,618	257,284,408	414,535,556	300,862,134
Increase (Decrease) in Fund Balance	(642,398)	12,918,776	57,072,688	(201,943,562)	127,089,790	157,251,149	(56,836,711)	(70,662,204)
<b>Fund Balance - June 30 (Ending)</b>	<b>262,146,720</b>	<b>275,065,492</b>	<b>332,138,180</b>	<b>130,194,618</b>	<b>257,284,408</b>	<b>414,535,556</b>	<b>300,862,134</b>	<b>159,537,726</b>

**Fund Balance**

**Northwest Independent School District  
Financial Statements Notes  
FYE June 30, 2021**

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

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

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The District has classified prepaid items as being nonspendable as these items are not expected to be converted to cash.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Debt service resources are to be used for future servicing of the District's bonded debt and are restricted through debt covenants. Capital projects fund resources are to be used for future construction and renovation projects and are restricted through bond orders and constitutional law.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District's Board of Trustees. The Board of Trustees establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This can also be done through adoption and amendment of the budget. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Board of Trustees have committed resources as of June 30, 2021 for campus activities.
- **Assigned:** This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Trustees or through the Board of Trustees delegating this responsibility to other individuals in the District. Under the District's adopted policy, the Board of Trustees may assign amounts for specific purposes, but it has also delegated authority to assign fund balance to the Superintendent. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The District has assigned fund balance of the General Fund as of June 30, 2021 as detailed below.
- **Unassigned:** This classification includes all amounts not included in other spendable classifications, including the residual fund balance for the General Fund. A negative unassigned fund balance may be reported in other governmental funds if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

## 2021 - 2022 Adopted Budget

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Trustees has provided otherwise in its commitment or assignment actions. During the current fiscal period, the Board of Trustees adopted a fund balance policy that expresses an intent to maintain a level of assigned and unassigned fund balance in the general fund equal to 25 percent of the fund's operating expenditures.

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

### **General Fund**

The General Fund has unassigned fund balance of \$82,533,696 at June 30, 2021. Deferred expenditures (prepaid items) of \$1,289,856 are considered nonspendable fund balance.

### **Other Major Funds**

The Debt Service Fund has restricted funds of \$70,371,929 at June 30, 2021 consisting primarily of property tax collections that are restricted for debt service payments on bonded debt. The Capital Projects Fund has restricted funds of \$83,859,437 at June 30, 2021 consisting primarily of unspent bond funds.

### **Other Funds**

The fund balance of \$3,103,300 of the Campus Activity Fund (a special revenue fund) is shown as committed due to Board policy committing those funds to campus activities. The fund balance of \$1,048,622 in the Child Nutrition Fund is shown as restricted for the food service program.

### **Local District Requirements**

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

## NISD Middle School Musical



# **FINANCIAL SUMMARY** **Schools & Programs**

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

**Mission Statement**

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

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	9 - 12	9 - 12	9 - 12	9 - 12	9 - 12
Total Students	1,756	1,816	1,908	1,966	2,057
Attendance Rate	94.2%	94.7%	96.4%	94.7%	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	127.10	130.40	136.30	134.19	134.19
Professional Support	16.80	16.60	13.10	13.08	13.08
Administrative	6.40	6.20	6.00	11.05	11.05
Educational Aides	9.80	10.60	8.20	25.00	25.00
Auxiliary Staff	-	-	-	-	-
Total	<u>160.10</u>	<u>163.80</u>	<u>163.60</u>	<u>183.32</u>	<u>183.32</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$11,613,706	\$11,992,382	\$ 9,413,800	\$ 9,706,337	\$12,174,402
6200 Professional and Contracted Services	1,675,546	1,727,794	54,694	18,800	17,800
6300 Supplies and Materials	762,301	675,273	135,561	193,040	1,166,235
6400 Other Operating Costs	<u>300,880</u>	<u>337,041</u>	<u>71,677</u>	<u>100,310</u>	<u>96,900</u>
Total	<u>\$14,352,433</u>	<u>\$14,732,489</u>	<u>\$ 9,675,732</u>	<u>\$10,018,487</u>	<u>\$13,455,337</u>
General Fund Expenditures by Student	\$ 8,173	\$ 8,113	\$ 5,071	\$ 5,096	\$ 6,541

**STAAR**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	77%	78%	Not Rated	----	----
Writing	----	----	----	----	----
Social Studies	95%	97%	Not Rated	----	----
Mathematics	86%	86%	Not Rated	----	----
Science	92%	93%	Not Rated	----	----
Accountability Rating	Met Standard	B	Not Rated	-----	-----

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

**Mission Statement**

BNHS in partnership with students, parents, and the community, will ensure a premier education for all learners. Through innovative educational opportunities students will be challenged, engaged, and offered leadership experiences, thereby, creating the Byron Nelson culture.

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	9 - 12	9 - 12	9 - 12	9 - 12	9 - 12
Total Students	2,508	2,499	2,478	2,571	2,712
Attendance Rate	95.0%	95.7%	96.9%	96.3%	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	151.70	152.50	152.60	159.64	159.64
Professional Support	20.60	19.80	17.50	15.18	15.18
Administrative	8.40	8.10	8.00	10.75	10.75
Educational Aides	12.30	11.50	11.40	29.00	29.00
Auxiliary Staff	-	-	-	-	-
Total	<u>193.00</u>	<u>191.90</u>	<u>189.50</u>	<u>214.57</u>	<u>214.57</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2020-21</u>
6100 Payroll Costs	\$13,328,521	\$13,685,592	\$10,977,563	\$10,657,887	\$ 9,735,054
6200 Professional and Contracted Services	1,406,775	1,465,042	57,527	37,600	36,950
6300 Supplies and Materials	716,384	857,160	179,139	206,737	175,762,6400
Other Operating Costs	<u>377,489</u>	<u>313,925</u>	<u>68,062</u>	<u>97,988</u>	<u>90,788</u>
Total	<u>\$15,829,170</u>	<u>\$16,321,719</u>	<u>\$11,282,290</u>	<u>\$11,000,212</u>	<u>\$10,038,554</u>
General Fund Expenditures by Student	\$ 6,311	\$ 6,531	\$ 4,553	\$ 4,279	\$ 3,702

**STAAR**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	83%	88%	Not Rated	----	----
Writing	----	----	----	----	----
Social Studies	97%	98%	Not Rated	----	----
Mathematics	87%	92%	Not Rated	----	----
Science	96%	96%	Not Rated	----	----
Accountability Rating	Met Standard	A	Not Rated	----	----

**2021-2022 Adopted Budget**

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

**Mission Statement**

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

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	9 - 12	9 - 12	9 - 12	9 - 12	9 - 12
Total Students	2,190	2,443	2,541	2,719	2,945
Attendance Rate	95.0%	95.3%	96.5%	95.5%	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	136.45	147.12	159.49	150.01	150.01
Professional Support	17.00	15.04	14.23	14.05	14.05
Administrative	6.40	7.20	7.17	9.75	9.75
Educational Aides	5.80	7.34	11.61	24.00	24.00
Auxiliary Staff	-	-	-	-	-
Total	<u>165.65</u>	<u>176.70</u>	<u>192.50</u>	<u>197.81</u>	<u>197.81</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$11,431,874	\$12,659,839	\$10,965,600	\$10,923,033	\$ 9,947,185
6200 Professional and Contracted Services	1,263,633	1,329,408	49,141	6,400	5,900
6300 Supplies and Materials	628,326	707,930	188,430	259,955	223,940
6400 Other Operating Costs	<u>360,138</u>	<u>323,036</u>	<u>59,686</u>	<u>93,800</u>	<u>93,800</u>
Total	<u>\$13,683,971</u>	<u>\$15,020,213</u>	<u>\$11,262,857</u>	<u>\$11,283,188</u>	<u>\$10,270,825</u>
General Fund Expenditures by Student	\$ 6,248	\$ 6,148	\$ 4,432	\$ 4,150	\$ 3,488

**STAAR**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	84%	83%	Not Rated	----	----
Writing	----	----	----	----	----
Social Studies	96%	97%	Not Rated	----	----
Mathematics	87%	88%	Not Rated	----	----
Science	96%	97%	Not Rated	----	----
Accountability Rating	Met Standard	A	Not Rated	----	----

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

**Mission Statement**

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

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	9 - 12	9 - 12	9 - 12	9 - 12	9 - 12
Total Students	144	186	232	200	232
Attendance Rate	97.4%	97.4%	97.5%	97.7%	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	16.40	16.85	17.00	17.12	17.12
Professional Support	2.90	3.93	4.34	1.35	1.35
Administrative	1.36	0.40	1.00	0.25	0.25
Educational Aides	6.14	7.73	8.00	10.00	10.00
Auxiliary Staff	-	-	-	-	-
Total	<u>26.80</u>	<u>28.91</u>	<u>30.34</u>	<u>28.72</u>	<u>28.72</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 1,553,831	\$ 1,502,507	\$ 1,089,540	\$ 1,116,702	\$ 1,032,679
6200 Professional and Contracted Services	200,929	173,295	7,504	456	-
6300 Supplies and Materials	96,790	72,640	13,684	18,142	15,727
6400 Other Operating Costs	<u>14,619</u>	<u>17,973</u>	<u>15,662</u>	<u>9,550</u>	<u>9,150</u>
Total	<u>\$ 1,866,168</u>	<u>\$ 1,766,415</u>	<u>\$ 1,126,390</u>	<u>\$ 1,144,850</u>	<u>\$ 1,057,556</u>
General Fund Expenditures by Student	<u>\$ 12,960</u>	<u>\$ 9,497</u>	<u>\$ 4,855</u>	<u>\$ 5,724</u>	<u>\$ 4,558</u>

**STAAR**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	95%	91%	Not Rated	----	----
Writing	----	----	----	----	----
Social Studies	100%	100%	Not Rated	----	----
Mathematics	96%	96%	Not Rated	----	----
Science	100%	100%	Not Rated	----	----
Accountability Rating	Met Standard	A	Not Rated	----	----

**2021-2022 Adopted Budget**

**Special Programs Center  
1800 State Highway 114  
Justin, Texas 76247  
(817) 215-0900  
Principal: Susan Moore**

**Mission Statement**

Special Programs Center staff will work to provide a safe, supportive environment that promotes academic and behavioral improvement. Staff commits to teach the district curriculum, assess progress, provide appropriate safety nets, and measure achievement while emphasizing positive interpersonal relationships.

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	7 - 12	7 - 12	7 - 12	7 - 12	7 - 12
Total Students	0	0	19	30	31
Attendance Rate	N / A	N / A	N / A	N / A	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	6.00	7.22	-	4.13	4.13
Professional Support	1.00	-		0.35	1.35
Administrative	-	1.00	1.00	1.00	-
Educational Aides	2.00	2.00	0.50	1.00	1.00
Auxiliary Staff	-	-	-	-	-
<b>Total</b>	<u>9.00</u>	<u>10.22</u>	<u>1.50</u>	<u>6.48</u>	<u>6.48</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 581,355	\$ 603,137	\$ 645,735	\$ 1,266,865	\$ 741,805
6200 Professional and Contracted Services	20,633	20,201	7,204	-	-
6300 Supplies and Materials	5,186	4,887	4,012	22,231	7,857
6400 Other Operating Costs	<u>3,518</u>	<u>3,237</u>	<u>2,600</u>	<u>10,390</u>	<u>5,818</u>
<b>Total</b>	<u>\$ 610,693</u>	<u>\$ 631,462</u>	<u>\$ 659,551</u>	<u>\$ 1,299,486</u>	<u>\$ 755,480</u>
General Fund Expenditures by Student	#DIV/0!	#DIV/0!	#DIV/0!	\$ 43,316	\$ 24,370

**TAKS**

**STAAR**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
<b>Alternative Education Program</b>					
The AEP students are included with the home campuses ratings under the State of Texas AEIS rating system.					

**2021-2022 Adopted Budget**

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

**Mission Statement**

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

<u>Description</u>	<b>Enrollment</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	6 - 8	6 - 8	6 - 8	6 - 8	6 - 8
Total Students	1,117	1,121	1,102	1,088	1,082
Attendance Rate	97.0%	97.0%	97.7%	97.5%	N / A

<u>Description</u>	<b>Employee Count</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	73.63	70.38	73.92	74.84	74.84
Professional Support	7.68	8.51	9.36	7.66	7.66
Administrative	3.16	4.00	4.00	4.00	4.00
Educational Aides	5.22	6.80	5.82	13.00	13.00
Auxiliary Staff	-	-	-	-	-
Total	<u>89.69</u>	<u>89.69</u>	<u>93.10</u>	<u>99.50</u>	<u>99.50</u>

<u>Description</u>	<b>General Fund Expenditures by Object</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2020-21</u>
6100 Payroll Costs	\$ 5,941,866	\$ 5,999,359	\$ 5,401,487	\$ 5,217,043	\$ 4,378,379
6200 Professional and Contracted Services	394,102	382,566	14,817	1,096	640
6300 Supplies and Materials	142,280	131,686	63,104	86,720	79,165
6400 Other Operating Costs	<u>47,355</u>	<u>63,487</u>	<u>15,581</u>	<u>26,685</u>	<u>22,875</u>
Total	<u>\$ 6,525,603</u>	<u>\$ 6,577,098</u>	<u>\$ 5,494,990</u>	<u>\$ 5,331,544</u>	<u>\$ 4,481,059</u>
General Fund Expenditures by Student	<u>\$ 5,842</u>	<u>\$ 5,867</u>	<u>\$ 4,986</u>	<u>\$ 4,900</u>	<u>\$ 4,141</u>

<u>Description</u>	<b>STAAR</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	90%	92%	Not Rated	----	----
Writing	88%	----	----	----	----
Social Studies	90%	88%	Not Rated	----	----
Mathematics	93%	95%	Not Rated	----	----
Science	95%	99%	Not Rated	----	----
Accountability Rating	Met Standard	A	Not Rated	----	----

**Gene Pike Middle School**  
**2200 Texan Drive**  
**Justin, Texas 76247**  
**(817) 215-0401**  
**Principal: Patricia Lutkenhaus**

**Mission Statement**

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

<u>Description</u>	<b>Enrollment</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	6 - 8	6 - 8	6 - 8	6 - 8	6 - 8
Total Students	933	976	1,017	1,065	1,076
Attendance Rate	95.6%	96.0%	97.3%	96.6%	N / A

<u>Description</u>	<b>Employee Count</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	57.29	64.16	68.11	65.72	65.72
Professional Support	10.12	10.48	8.02	7.77	7.77
Administrative	3.11	3.00	4.00	4.00	4.00
Educational Aides	8.22	8.11	8.36	15.00	15.00
Auxiliary Staff	-	-	-	-	-
Total	<u>78.74</u>	<u>85.75</u>	<u>88.49</u>	<u>92.49</u>	<u>92.49</u>

<u>Description</u>	<b>General Fund Expenditures by Object</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 4,886,791	\$ 5,488,686	\$ 4,763,127	\$ 5,010,377	\$ 4,334,267
6200 Professional and Contracted Services	500,275	487,150	11,724	525	-
6300 Supplies and Materials	173,538	150,858	47,580	100,024	90,735
6400 Other Operating Costs	<u>39,036</u>	<u>63,963</u>	<u>6,536</u>	<u>19,690</u>	<u>17,040</u>
Total	<u>\$ 5,599,640</u>	<u>\$ 6,190,657</u>	<u>\$ 4,828,967</u>	<u>\$ 5,130,616</u>	<u>\$ 4,442,042</u>
General Fund Expenditures by Student	<u>\$ 6,002</u>	<u>\$ 6,343</u>	<u>\$ 4,748</u>	<u>\$ 4,817</u>	<u>\$ 4,128</u>

<u>Description</u>	<b>STAAR</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	78%	82%	Not Rated	----	----
Writing	80%	79%	----	----	----
Social Studies	83%	78%	Not Rated	----	----
Mathematics	83%	90%	Not Rated	----	----
Science	87%	90%	Not Rated	----	----
Accountability Rating	Met Standard	B	Not Rated	----	----

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

**Mission Statement**

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

<u>Description</u>	<b>Enrollment</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	6 - 8	6 - 8	6 - 8	6 - 8	6 - 8
Total Students	1,067	473	490	533	588
Attendance Rate	96.1%	96.2%	97.0%	95.6%	N / A

<u>Description</u>	<b>Employee Count</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	69.21	44.10	45.23	44.59	44.59
Professional Support	11.10	6.80	6.49	6.11	6.11
Administrative	4.10	3.00	3.00	3.00	3.00
Educational Aides	8.30	7.60	7.74	12.00	12.00
Auxiliary Staff	-	-	-	-	-
Total	<u>92.71</u>	<u>61.50</u>	<u>62.46</u>	<u>65.70</u>	<u>65.70</u>

<u>Description</u>	<b>General Fund Expenditures by Object</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 5,735,784	\$ 3,946,447	\$ 3,125,577	\$ 3,054,298	\$ 2,720,084
6200 Professional and Contracted Services	354,680	447,664	21,824	10,806	10,350
6300 Supplies and Materials	129,287	115,284	31,055	47,514	43,214
6400 Other Operating Costs	<u>52,185</u>	<u>64,826</u>	<u>5,714</u>	<u>18,833</u>	<u>15,503</u>
Total	<u>\$ 6,271,935</u>	<u>\$ 4,574,222</u>	<u>\$ 3,184,171</u>	<u>\$ 3,131,451</u>	<u>\$ 2,789,151</u>
General Fund Expenditures by Student	\$ 5,878	\$ 9,671	\$ 6,498	\$ 5,875	\$ 4,743

<u>Description</u>	<b>STAAR</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	83%	77%	Not Rated	----	----
Writing	83%	74%	----	----	----
Social Studies	77%	72%	Not Rated	----	----
Mathematics	87%	86%	Not Rated	----	----
Science	86%	79%	Not Rated	----	----
Accountability Rating	Met Standard	B	Not Rated	----	----

**2021-2022 Adopted Budget**

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

**Mission Statement**

Tidwell Middle School will challenge all students to achieve excellence  
in a wide range of academic, athletic, and fine arts activities.  
With a focus on clear and high expectations, a relevant curriculum, and appropriate safety nets,  
our students will leave us ready and prepared  
for any course of study they choose at the high school level.

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	6 - 8	6 - 8	6 - 8	6 - 8	6 - 8
Total Students	1,212	954	1,027	1,039	1,076
Attendance Rate	96.7%	96.7%	97.9%	97.6%	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	73.16	63.47	65.84	63.59	63.59
Professional Support	9.70	7.69	7.67	7.68	7.68
Administrative	4.11	4.00	3.00	4.00	4.00
Educational Aides	7.98	8.59	8.80	16.00	16.00
Auxiliary Staff	-	-	-	-	-
Total	<u>94.95</u>	<u>83.75</u>	<u>85.31</u>	<u>91.27</u>	<u>91.27</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 5,845,412	\$ 5,335,020	\$ 4,623,619	\$ 4,576,407	\$ 3,852,001
6200 Professional and Contracted Services	423,764	414,177	11,824	1,165	1,881
6300 Supplies and Materials	106,668	113,449	48,064	89,079	76,579
6400 Other Operating Costs	<u>42,012</u>	<u>79,625</u>	<u>8,084</u>	<u>21,904</u>	<u>20,803</u>
Total	<u>\$ 6,417,855</u>	<u>\$ 5,942,272</u>	<u>\$ 4,691,591</u>	<u>\$ 4,688,555</u>	<u>\$ 3,951,264</u>
General Fund Expenditures by Student	\$ 5,295	\$ 6,229	\$ 4,568	\$ 4,513	\$ 3,672

**STAAR**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	88.0%	90.0%	Not Rated	----	----
Writing	84.0%	83.0%	----	----	----
Social Studies	77.0%	85.0%	Not Rated	----	----
Mathematics	91.0%	94.0%	Not Rated	----	----
Science	90.0%	97.0%	Not Rated	----	----
Accountability Rating	Met Standard	A	Not Rated	----	----

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

**Mission Statement**

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

<u>Description</u>	<b>Enrollment</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	6 - 8	6 - 8	6 - 8	6 - 8	6 - 8
Total Students	1,050	929	929	958	1,296
Attendance Rate	96.5%	96.8%	97.8%	96.1%	N / A

<u>Description</u>	<b>Employee Count</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	62.98	64.50	62.06	62.60	72.00
Professional Support	9.90	8.40	7.87	8.50	6.44
Administrative	4.11	4.00	3.00	4.00	4.00
Educational Aides	11.79	11.50	9.86	18.00	14.00
Auxiliary Staff	-	-	-	-	-
Total	<u>88.78</u>	<u>88.40</u>	<u>82.79</u>	<u>93.10</u>	<u>96.44</u>

<u>Description</u>	<b>General Fund Expenditures by Object</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 5,323,352	\$ 5,498,631	\$ 4,380,676	\$ 4,307,643	\$ 4,515,084
6200 Professional and Contracted Services	486,390	461,782	14,409	-	-
6300 Supplies and Materials	132,395	131,516	53,327	81,248	111,918
6400 Other Operating Costs	<u>39,800</u>	<u>56,349</u>	<u>16,211</u>	<u>23,775</u>	<u>24,521</u>
Total	<u>\$ 5,981,935</u>	<u>\$ 6,148,277</u>	<u>\$ 4,464,623</u>	<u>\$ 4,412,666</u>	<u>\$ 4,651,523</u>
General Fund Expenditures by Student	<u>\$ 5,697</u>	<u>\$ 6,618</u>	<u>\$ 4,806</u>	<u>\$ 4,606</u>	<u>\$ 3,589</u>

<u>Description</u>	<b>STAAR</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	86.0%	86.0%	Not Rated	----	----
Writing	83.0%	85.0%	----	----	----
Social Studies	81.0%	85.0%	Not Rated	----	----
Mathematics	90.0%	93.0%	Not Rated	----	----
Science	91.0%	95.0%	Not Rated	----	----
Accountability Rating	Met Standard	A	Not Rated	----	----

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

**Mission Statement**

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

<b>Enrollment</b>					
<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	6 - 8	6 - 8	6 - 8	6 - 8	6 - 8
Total Students	0	1,177	1,348	1,459	1,255
Attendance Rate	0.0%	96.8%	97.7%	97.1%	N / A

<b>Employee Count</b>					
<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	-	71.56	81.51	72.00	72.00
Professional Support	-	6.52	8.20	6.44	6.44
Administrative	1.00	4.00	4.00	4.00	4.00
Educational Aides	-	7.64	8.98	14.00	14.00
Auxiliary Staff	-	-	-	-	-
Total	<u>1.00</u>	<u>89.72</u>	<u>102.69</u>	<u>96.44</u>	<u>96.44</u>

<b>General Fund Expenditures by Object</b>					
<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 19	\$ 5,692,624	\$ 5,632,372	\$ 6,016,449	\$ 4,804,026
6200 Professional and Contracted Services	-	380,292	1,447	460	-
6300 Supplies and Materials	2,079	101,216	68,676	120,158	102,941
6400 Other Operating Costs	<u>12,652</u>	<u>59,935</u>	<u>14,919</u>	<u>39,150</u>	<u>32,052</u>
Total	<u>\$ 14,750</u>	<u>\$ 6,234,067</u>	<u>\$ 5,717,415</u>	<u>\$ 6,176,217</u>	<u>\$ 4,939,019</u>
General Fund Expenditures by Student	\$ -	\$ 5,297	\$ 4,241	\$ 4,233	\$ 3,935

<b>STAAR</b>					
<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2020-21</u>
Reading / English Language Arts	----	85.0%	Not Rated	----	----
Writing	----	85.0%	----	----	----
Social Studies	----	80.0%	Not Rated	----	----
Mathematics	----	87.0%	Not Rated	----	----
Science	----	92.0%	Not Rated	----	----
Accountability Rating	----	B	Not Rated	----	----

**2021-2022 Adopted Budget**

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

**Mission Statement**

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

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	K - 5	K - 5	K - 5	K - 5	K - 5
Total Students	704	469	470	495	575
Attendance Rate	96.3%	97.0%	97.2%	95.7%	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	42.63	33.63	33.26	34.60	34.60
Professional Support	7.29	6.84	6.93	6.41	6.41
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	5.99	6.96	7.82	10.00	10.00
Auxiliary Staff	-	-	-	-	-
<b>Total</b>	<u>57.91</u>	<u>49.43</u>	<u>50.01</u>	<u>53.01</u>	<u>53.01</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 3,358,890	\$ 2,977,901	\$ 2,392,831	\$ 2,591,565	\$ 2,573,428
6200 Professional and Contracted Services	219,517	220,481	7,636	-	-
6300 Supplies and Materials	50,287	37,260	21,521	38,772	36,100
6400 Other Operating Costs	<u>6,900</u>	<u>7,969</u>	<u>4,513</u>	<u>12,450</u>	<u>10,000</u>
<b>Total</b>	<u>\$ 3,635,594</u>	<u>\$ 3,243,611</u>	<u>\$ 2,426,501</u>	<u>\$ 2,642,787</u>	<u>\$ 2,619,528</u>
General Fund Expenditures by Student	\$ 5,164	\$ 6,916	\$ 5,163	\$ 5,339	\$ 4,556

**STAAR**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	91%	90%	Not Rated	----	----
Writing	78%	77%	----	----	----
Social Studies	----	----	Not Rated	----	----
Mathematics	90%	90%	Not Rated	----	----
Science	89%	78%	Not Rated	----	----
Accountability Rating	Met Standard	A	Not Rated	----	----

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

**Mission Statement**

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

<u>Description</u>	<b>Enrollment</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	EE - 5	EE - 5	EE - 5	EE - 5	EE - 5
Total Students	567	631	572	630	559
Attendance Rate	96.0%	96.5%	96.8%	96.5%	N / A

<u>Description</u>	<b>Employee Count</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	39.38	40.59	36.96	41.49	41.49
Professional Support	6.01	6.92	7.04	5.95	5.95
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	3.98	4.93	6.00	10.00	10.00
Auxiliary Staff	-	-	-	-	-
Total	51.37	54.44	52.00	59.44	59.44

<u>Description</u>	<b>General Fund Expenditures by Object</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 3,109,321	\$ 3,355,854	\$ 2,599,550	\$ 2,977,604	\$ 2,237,160
6200 Professional and Contracted Services	178,835	160,530	7,235	245	200
6300 Supplies and Materials	56,539	58,054	30,113	52,659	49,659
6400 Other Operating Costs	7,150	8,574	3,383	13,000	8,805
Total	\$ 3,351,844	\$ 3,583,012	\$ 2,640,282	\$ 3,043,508	\$ 2,295,824
General Fund Expenditures by Student	\$ 5,912	\$ 5,678	\$ 4,616	\$ 4,831	\$ 4,107

<u>Description</u>	<b>STAAR</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	84%	85%	Not Rated	----	----
Writing	62%	83%	----	----	----
Social Studies	----	----	Not Rated	----	----
Mathematics	86%	84%	Not Rated	----	----
Science	84%	79%	Not Rated	----	----
Accountability Rating	Met Standard	B	Not Rated	----	----

**2021-2022 Adopted Budget**

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

**Mission Statement**

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

<u>Description</u>	<b>Enrollment</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	K - 5	K - 5	K - 5	K - 5	K - 5
Total Students	619	588	591	600	567
Attendance Rate	96.8%	97.3%	97.5%	97.9%	N / A

<u>Description</u>	<b>Employee Count</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	38.58	39.19	42.37	41.59	41.59
Professional Support	6.77	6.38	7.01	6.07	6.07
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	7.95	7.94	8.00	12.00	12.00
Auxiliary Staff	-	-	-	-	-
Total	<u>55.30</u>	<u>55.51</u>	<u>59.38</u>	<u>61.66</u>	<u>61.66</u>

<u>Description</u>	<b>General Fund Expenditures by Object</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 3,151,455	\$ 3,410,662	\$ 2,829,229	\$ 2,834,830	\$ 2,787,050
6200 Professional and Contracted Services	243,194	228,974	7,036	-	-
6300 Supplies and Materials	33,973	38,082	23,338	35,244	30,865
6400 Other Operating Costs	<u>15,356</u>	<u>18,873</u>	<u>3,071</u>	<u>20,545</u>	<u>19,345</u>
Total	<u>\$ 3,443,979</u>	<u>\$ 3,696,592</u>	<u>\$ 2,862,673</u>	<u>\$ 2,890,619</u>	<u>\$ 2,837,260</u>
General Fund Expenditures by Student	\$ 5,564	\$ 6,287	\$ 4,844	\$ 4,818	\$ 5,004

<u>Description</u>	<b>STAAR</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	96%	94%	Not Rated	----	----
Writing	88%	90%	----	----	----
Social Studies	----	----	Not Rated	----	----
Mathematics	96%	93%	Not Rated	----	----
Science	86%	97%	Not Rated	----	----
Accountability Rating	Met Standard	A	Not Rated	----	----

**2021-2022 Adopted Budget**

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

**Mission Statement**

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

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	EE - 5				
Total Students	748	771	646	645	682
Attendance Rate	97.0%	97.0%	97.4%	97.2%	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	50.22	51.33	42.37	52.98	52.98
Professional Support	6.87	7.69	6.30	6.59	6.59
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	7.00	5.94	7.74	12.00	12.00
Auxiliary Staff	-	-	-	-	-
Total	<u>66.09</u>	<u>66.96</u>	<u>58.41</u>	<u>73.57</u>	<u>73.57</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 3,797,972	\$ 4,113,989	\$ 2,956,646	\$ 3,045,264	\$ 2,766,113
6200 Professional and Contracted Services	297,352	263,684	7,788	185	185
6300 Supplies and Materials	65,194	61,018	48,804	46,553	45,777
6400 Other Operating Costs	<u>15,413</u>	<u>23,478</u>	<u>9,451</u>	<u>23,025</u>	<u>16,825</u>
Total	<u>\$ 4,175,931</u>	<u>\$ 4,462,170</u>	<u>\$ 3,022,690</u>	<u>\$ 3,115,027</u>	<u>\$ 2,828,900</u>
General Fund Expenditures by Student	\$ 5,583	\$ 5,788	\$ 4,679	\$ 4,829	\$ 4,148

**STAAR**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	88%	89%	Not Rated	----	----
Writing	77%	79%	----	----	----
Social Studies	----	----	Not Rated	----	----
Mathematics	87%	91%	Not Rated	----	----
Science	88%	86%	Not Rated	----	----
Accountability Rating	Met Standard	A	Not Rated	----	----

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

**Mission Statement**

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

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	EE - 5				
Total Students	568	560	513	522	537
Attendance Rate	94.7%	95.9%	96.5%	94.9%	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	37.47	38.70	39.20	40.51	40.51
Professional Support	8.11	7.21	8.05	7.95	7.95
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	7.82	6.75	7.86	11.00	11.00
Auxiliary Staff	-	-	-	-	-
Total	<u>55.40</u>	<u>54.66</u>	<u>57.11</u>	<u>61.46</u>	<u>61.46</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 2,940,463	\$ 3,253,156	\$ 2,345,656	\$ 2,532,628	\$ 2,234,940
6200 Professional and Contracted Services	226,122	217,635	17,386	16,680	16,680
6300 Supplies and Materials	52,183	43,612	43,582	57,883	50,097
6400 Other Operating Costs	<u>7,757</u>	<u>11,449</u>	<u>8,686</u>	<u>9,800</u>	<u>9,150</u>
Total	<u>\$ 3,226,525</u>	<u>\$ 3,525,852</u>	<u>\$ 2,415,310</u>	<u>\$ 2,616,991</u>	<u>\$ 2,310,867</u>
General Fund Expenditures by Student	\$ 5,681	\$ 6,296	\$ 4,708	\$ 5,013	\$ 4,303

**STAAR**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	74%	67%	Not Rated	----	----
Writing	59%	57%	----	----	----
Social Studies	----	%	Not Rated	----	----
Mathematics	75%	73%	Not Rated	----	----
Science	68%	55%	Not Rated	----	----
Accountability Rating	Met Standard	C	Not Rated	----	----

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

**Mission Statement**

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

<u>Description</u>	<b>Enrollment</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	833	819	801	802	759
Attendance Rate	96.5%	96.9%	97.4%	97.8%	N / A

<u>Description</u>	<b>Employee Count</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	53.49	51.21	51.05	52.48	52.48
Professional Support	6.00	5.87	6.37	6.00	6.00
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	4.88	5.00	4.99	10.00	10.00
Auxiliary Staff	-	-	-	-	-
Total	<u>66.37</u>	<u>64.08</u>	<u>64.41</u>	<u>70.48</u>	<u>70.48</u>

<u>Description</u>	<b>General Fund Expenditures by Object</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 4,007,014	\$ 4,075,799	\$ 3,473,150	\$ 3,527,376	\$ 3,142,612
6200 Professional and Contracted Services	209,861	218,469	7,246	727	6,850
6300 Supplies and Materials	62,836	55,139	37,249	48,570	42,390
6400 Other Operating Costs	<u>21,400</u>	<u>24,890</u>	<u>21,150</u>	<u>27,684</u>	<u>20,043</u>
Total	<u>\$ 4,301,111</u>	<u>\$ 4,374,297</u>	<u>\$ 3,538,796</u>	<u>\$ 3,604,357</u>	<u>\$ 3,211,895</u>
General Fund Expenditures by Student	\$ 5,163	\$ 5,341	\$ 4,418	\$ 4,494	\$ 4,232

<u>Description</u>	<b>STAAR</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	94%	94%	Not Rated	----	----
Writing	82%	79%	----	----	----
Social Studies	----	----	Not Rated	----	----
Mathematics	96%	97%	Not Rated	----	----
Science	93%	95%	Not Rated	----	----
Accountability Rating	Met Standard	A	Not Rated	----	----

**2021-2022 Adopted Budget**

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

**Mission Statement**

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

<u>Description</u>	<b>Enrollment</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2020-21</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	503	381	398	447	469
Attendance Rate	95.7%	96.2%	97.2%	96.9%	N / A

<u>Description</u>	<b>Employee Count</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	35.82	30.30	29.11	30.49	30.49
Professional Support	7.42	7.84	6.98	6.98	6.98
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	7.92	8.97	8.92	13.00	13.00
Auxiliary Staff	-	-	-	-	-
Total	<u>53.16</u>	<u>49.11</u>	<u>47.01</u>	<u>52.47</u>	<u>52.47</u>

<u>Description</u>	<b>General Fund Expenditures by Object</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 2,861,210	\$ 2,869,656	\$ 1,973,909	\$ 2,577,483	\$ 2,180,321
6200 Professional and Contracted Services	180,827	175,090	5,616	-	-
6300 Supplies and Materials	47,547	36,907	21,803	32,438	29,805
6400 Other Operating Costs	<u>6,876</u>	<u>11,052</u>	<u>5,130</u>	<u>14,400</u>	<u>12,350</u>
Total	<u>\$ 3,096,460</u>	<u>\$ 3,092,705</u>	<u>\$ 2,006,458</u>	<u>\$ 2,624,321</u>	<u>\$ 2,222,476</u>
General Fund Expenditures by Student	\$ 6,156	\$ 8,117	\$ 5,041	\$ 5,871	\$ 4,739

<u>Description</u>	<b>STAAR</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	83%	79%	Not Rated	----	----
Writing	58%	74%	----	----	----
Social Studies	----	----	Not Rated	----	----
Mathematics	82%	85%	Not Rated	----	----
Science	95%	89%	Not Rated	----	----
Accountability Rating	Met Standard	B	Not Rated	----	----

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

**Mission Statement**

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

<u>Description</u>	<b>Enrollment</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	445	447	481	486	595
Attendance Rate	96.0%	96.0%	97.0%	95.3%	N / A

<u>Description</u>	<b>Employee Count</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	36.74	37.96	38.76	38.50	38.50
Professional Support	7.39	7.46	7.36	5.69	5.69
Administrative	2.00	2.00	1.23	2.00	2.00
Educational Aides	7.95	6.90	8.74	12.00	12.00
Auxiliary Staff	-	-	-	-	-
Total	54.08	54.32	56.09	58.19	58.19

<u>Description</u>	<b>General Fund Expenditures by Object</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 2,919,810	\$ 3,131,928	\$ 2,405,088	\$ 2,576,710	\$ 2,366,300
6200 Professional and Contracted Services	237,167	231,157	17,554	17,397	17,397
6300 Supplies and Materials	45,402	56,485	38,763	42,916	55,704
6400 Other Operating Costs	9,768	13,319	9,269	13,900	13,200
Total	\$ 3,212,147	\$ 3,432,889	\$ 2,470,673	\$ 2,650,923	\$ 2,452,601
General Fund Expenditures by Student	\$ 7,218	\$ 7,680	\$ 5,137	\$ 5,455	\$ 4,122

<u>Description</u>	<b>STAAR</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	75%	79%	Not Rated	----	----
Writing	58%	57%	----	----	----
Social Studies	----	----	Not Rated	----	----
Mathematics	77%	84%	Not Rated	----	----
Science	89%	67%	Not Rated	----	----
Accountability Rating	Met Standard	C	Not Rated	----	----

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

**Mission Statement**

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

<u>Description</u>	<b>Enrollment</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2020-21</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	567	608	589	604	484
Attendance Rate	96.6%	96.9%	97.4%	96.5%	N / A

<u>Description</u>	<b>Employee Count</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	36.35	39.32	39.38	39.48	39.48
Professional Support	5.16	5.81	7.08	5.72	5.72
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	5.00	6.00	5.76	9.00	9.00
Auxiliary Staff	-	-	-	-	-
Total	<u>48.51</u>	<u>53.13</u>	<u>54.22</u>	<u>56.20</u>	<u>56.20</u>

<u>Description</u>	<b>General Fund Expenditures by Object</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 2,913,668	\$ 3,194,258	\$ 2,678,572	\$ 2,719,934	\$ 2,286,150
6200 Professional and Contracted Services	240,353	239,393	10,219	400	-
6300 Supplies and Materials	40,761	51,802	35,734	52,630	43,357
6400 Other Operating Costs	<u>17,690</u>	<u>16,267</u>	<u>12,911</u>	<u>13,200</u>	<u>10,700</u>
Total	<u>\$ 3,212,472</u>	<u>\$ 3,501,720</u>	<u>\$ 2,737,435</u>	<u>\$ 2,786,164</u>	<u>\$ 2,340,207</u>
General Fund Expenditures by Student	<u>\$ 5,666</u>	<u>\$ 5,759</u>	<u>\$ 4,648</u>	<u>\$ 4,613</u>	<u>\$ 4,835</u>

<u>Description</u>	<b>STAAR</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	76%	79%	Not Rated	----	----
Writing	60%	69%	----	----	----
Social Studies	----	----	Not Rated	----	----
Mathematics	81%	81%	Not Rated	----	----
Science	76%	71%	Not Rated	----	----
Accountability Rating	Met Standard	C	Not Rated	----	----

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

**Mission Statement**

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

<u>Description</u>	<b>Enrollment</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	628	685	677	704	656
Attendance Rate	95.9%	96.3%	97.0%	96.8%	N / A

<u>Description</u>	<b>Employee Count</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	39.78	44.31	44.70	47.10	47.10
Professional Support	7.25	7.35	7.51	6.43	6.43
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	8.00	10.78	12.49	16.00	16.00
Auxiliary Staff	-	-	-	-	-
Total	<u>57.03</u>	<u>64.44</u>	<u>66.70</u>	<u>71.53</u>	<u>71.53</u>

<u>Description</u>	<b>General Fund Expenditures by Object</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 3,216,313	\$ 3,779,840	\$ 3,040,026	\$ 3,092,952	\$ 2,605,292
6200 Professional and Contracted Services	233,784	249,608	7,831	800	720
6300 Supplies and Materials	56,877	61,842	39,044	57,847	52,062
6400 Other Operating Costs	<u>6,516</u>	<u>7,800</u>	<u>4,125</u>	<u>14,750</u>	<u>13,275</u>
Total	<u>\$ 3,513,492</u>	<u>\$ 4,099,090</u>	<u>\$ 3,091,026</u>	<u>\$ 3,166,349</u>	<u>\$ 2,671,349</u>
General Fund Expenditures by Student	<u>\$ 5,595</u>	<u>\$ 5,984</u>	<u>\$ 4,566</u>	<u>\$ 4,498</u>	<u>\$ 4,072</u>

<u>Description</u>	<b>STAAR</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	85%	87%	Not Rated	----	----
Writing	74%	76%	----	----	----
Social Studies	----	----	Not Rated	----	----
Mathematics	81%	90%	Not Rated	----	----
Science	75%	79%	Not Rated	----	----
Accountability Rating	Met Standard	B	Not Rated	----	----

**2021-2022 Adopted Budget**

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

**Mission Statement**

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

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	PK - 5				
Total Students	923	784	777	782	778
Attendance Rate	96.4%	96.9%	97.5%	96.8%	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	56.14	49.91	51.17	50.20	50.20
Professional Support	7.46	7.01	7.33	6.13	6.13
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	4.95	4.00	3.00	10.00	10.00
Auxiliary Staff	-	-	-	-	-
Total	<u>70.55</u>	<u>62.92</u>	<u>63.50</u>	<u>68.33</u>	<u>68.33</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 4,254,414	\$ 3,997,155	\$ 3,569,943	\$ 3,601,992	\$ 3,332,560
6200 Professional and Contracted Services	269,129	275,729	6,483	115	-
6300 Supplies and Materials	77,655	60,106	43,434	60,237	56,324
6400 Other Operating Costs	<u>10,790</u>	<u>15,627</u>	<u>9,450</u>	<u>19,425</u>	<u>15,475</u>
Total	<u>\$ 4,611,989</u>	<u>\$ 4,348,617</u>	<u>\$ 3,629,310</u>	<u>\$ 3,681,769</u>	<u>\$ 3,404,359</u>
General Fund Expenditures by Student	<u>\$ 4,997</u>	<u>\$ 5,547</u>	<u>\$ 4,671</u>	<u>\$ 4,708</u>	<u>\$ 4,376</u>

**STAAR**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	94%	94%	Not Rated	----	----
Writing	87%	83%	----	----	----
Social Studies	----	----	Not Rated	----	----
Mathematics	95%	93%	Not Rated	----	----
Science	88%	93%	Not Rated	----	----
Accountability Rating	Met Standard	A	Not Rated	----	----

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

**Mission Statement**

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

<u>Description</u>	<b>Enrollment</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	560	651	632	625	593
Attendance Rate	96.6%	96.3%	97.3%	96.3%	N / A

<u>Description</u>	<b>Employee Count</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	37.27	41.26	41.50	41.50	41.50
Professional Support	6.33	6.66	6.56	6.68	6.68
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	8.93	10.03	8.98	15.00	15.00
Auxiliary Staff	-	-	-	-	-
Total	<u>54.53</u>	<u>59.95</u>	<u>59.04</u>	<u>65.18</u>	<u>65.18</u>

<u>Description</u>	<b>General Fund Expenditures by Object</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 3,051,021	\$ 3,506,933	\$ 2,719,629	\$ 2,737,633	\$ 2,628,605
6200 Professional and Contracted Services	238,729	232,113	7,036	230	230
6300 Supplies and Materials	41,534	44,932	32,441	56,345	52,342
6400 Other Operating Costs	<u>5,351</u>	<u>10,652</u>	<u>5,180</u>	<u>13,460</u>	<u>10,460</u>
Total	<u>\$ 3,336,634</u>	<u>\$ 3,794,629</u>	<u>\$ 2,764,287</u>	<u>\$ 2,807,668</u>	<u>\$ 2,691,637</u>
General Fund Expenditures by Student	\$ 5,958	\$ 5,829	\$ 4,374	\$ 4,492	\$ 4,539

<u>Description</u>	<b>STAAR</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	86%	83%	Not Rated	----	----
Writing	58%	65%	----	----	----
Social Studies	----	----	Not Rated	----	----
Mathematics	85%	76%	Not Rated	----	----
Science	86%	75%	Not Rated	----	----
Accountability Rating	Met Standard	C	Not Rated	----	----

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

**Mission Statement**

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

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	PK - 5				
Total Students	758	733	762	774	770
Attendance Rate	96.2%	96.7%	97.0%	96.7%	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	51.41	50.50	49.29	51.57	51.57
Professional Support	7.73	7.56	7.44	5.52	5.52
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	7.81	8.00	8.33	13.00	13.00
Auxiliary Staff	-	-	-	-	-
Total	<u>68.95</u>	<u>68.06</u>	<u>67.06</u>	<u>72.09</u>	<u>72.09</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 3,865,936	\$ 4,025,086	\$ 3,386,450	\$ 3,472,913	\$ 3,245,298
6200 Professional and Contracted Services	226,651	242,199	7,508	475	500
6300 Supplies and Materials	57,778	56,802	34,246	48,850	61,692
6400 Other Operating Costs	<u>10,185</u>	<u>11,606</u>	<u>20,468</u>	<u>32,002</u>	<u>11,002</u>
Total	<u>\$ 4,160,550</u>	<u>\$ 4,335,693</u>	<u>\$ 3,448,672</u>	<u>\$ 3,554,240</u>	<u>\$ 3,318,492</u>
General Fund Expenditures by Student	\$ 5,489	\$ 5,915	\$ 4,526	\$ 4,592	\$ 4,310

**STAAR**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	89%	86%	Not Rated	----	----
Writing	75%	74%	----	----	----
Social Studies	----	----	Not Rated	----	----
Mathematics	85%	84%	Not Rated	----	----
Science	86%	83%	Not Rated	----	----
Accountability Rating	Met Standard	B	Not Rated	----	----

**2021-2022 Adopted Budget**

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

**Mission Statement**

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

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	PK - 5				
Total Students	612	741	691	679	688
Attendance Rate	95.7%	96.0%	96.8%	96.0%	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	41.67	53.91	51.04	52.48	52.48
Professional Support	6.13	6.94	6.31	6.44	6.44
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	7.84	5.67	7.50	10.00	10.00
Auxiliary Staff	-	-	-	-	-
Total	<u>57.64</u>	<u>68.52</u>	<u>66.85</u>	<u>70.92</u>	<u>70.92</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 3,136,637	\$ 3,986,949	\$ 3,015,874	\$ 3,234,905	\$ 2,481,814
6200 Professional and Contracted Services	264,089	269,374	6,675	750	-
6300 Supplies and Materials	60,592	68,999	39,361	64,896	57,983
6400 Other Operating Costs	<u>5,627</u>	<u>8,509</u>	<u>8,940</u>	<u>16,680</u>	<u>10,810</u>
Total	<u>\$ 3,466,946</u>	<u>\$ 4,333,831</u>	<u>\$ 3,070,851</u>	<u>\$ 3,317,231</u>	<u>\$ 2,550,607</u>
General Fund Expenditures by Student	\$ 5,665	\$ 5,849	\$ 4,444	\$ 4,885	\$ 3,707

**STAAR**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	77%	77%	Not Rated	----	----
Writing	79%	74%	----	----	----
Social Studies	----	----	Not Rated	----	----
Mathematics	81%	79%	Not Rated	----	----
Science	77%	66%	Not Rated	----	----
Accountability Rating	Met Standard	C	Not Rated	----	----

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

**Mission Statement**

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

<u>Description</u>	<b>Enrollment</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	686	612	691	757	757
Attendance Rate	96.1%	96.2%	96.7%	96.1%	N / A

<u>Description</u>	<b>Employee Count</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	40.85	41.03	44.60	44.50	44.50
Professional Support	6.06	6.34	7.69	5.30	5.30
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	7.00	5.91	8.01	14.00	14.00
Auxiliary Staff	-	-	-	-	-
Total	<u>55.91</u>	<u>55.28</u>	<u>62.30</u>	<u>65.80</u>	<u>65.80</u>

<u>Description</u>	<b>General Fund Expenditures by Object</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 3,100,843	\$ 3,414,872	\$ 2,925,366	\$ 3,252,014	\$ 3,104,168
6200 Professional and Contracted Services	233,223	224,609	10,046	400	-
6300 Supplies and Materials	58,443	54,121	40,634	63,975	59,926
6400 Other Operating Costs	<u>11,007</u>	<u>7,600</u>	<u>13,249</u>	<u>13,865</u>	<u>10,490</u>
Total	<u>\$ 3,403,517</u>	<u>\$ 3,701,202</u>	<u>\$ 2,989,294</u>	<u>\$ 3,330,254</u>	<u>\$ 3,174,584</u>
General Fund Expenditures by Student	<u>\$ 4,961</u>	<u>\$ 6,048</u>	<u>\$ 4,326</u>	<u>\$ 4,399</u>	<u>\$ 4,194</u>

<u>Description</u>	<b>STAAR</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	77%	83%	Not Rated	----	----
Writing	66%	73%	----	----	----
Social Studies	----	----	Not Rated	----	----
Mathematics	77%	82%	Not Rated	----	----
Science	62%	72%	Not Rated	----	----
Accountability Rating	Met Standard	B	Not Rated	----	----

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

**Mission Statement**

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

<u>Description</u>	<b>Enrollment</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	715	778	877	948	654
Attendance Rate	96.5%	96.5%	97.3%	97.2%	N / A

<u>Description</u>	<b>Employee Count</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	46.26	49.82	54.56	50.50	50.50
Professional Support	6.07	6.19	7.17	6.13	6.13
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	8.98	9.73	9.93	13.00	13.00
Auxiliary Staff	-	-	-	-	-
Total	<u>63.31</u>	<u>67.74</u>	<u>73.66</u>	<u>71.63</u>	<u>71.63</u>

<u>Description</u>	<b>General Fund Expenditures by Object</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 3,628,431	\$ 4,163,995	\$ 3,734,607	\$ 3,947,421	2,905,542
6200 Professional and Contracted Services	226,931	236,798	6,848	-	-
6300 Supplies and Materials	56,468	66,902	45,010	76,878	49,754
6400 Other Operating Costs	<u>10,928</u>	<u>9,188</u>	<u>5,309</u>	<u>16,500</u>	<u>14,500</u>
Total	<u>\$ 3,922,758</u>	<u>\$ 4,476,882</u>	<u>\$ 3,791,774</u>	<u>\$ 4,040,799</u>	<u>\$ 2,969,796</u>
General Fund Expenditures by Student	\$ 5,486	\$ 5,754	\$ 4,324	\$ 4,262	\$ 4,541

<u>Description</u>	<b>STAAR</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	90%	85%	Not Rated	----	----
Writing	75%	76%	----	----	----
Social Studies	----	----	Not Rated	----	----
Mathematics	90%	82%	Not Rated	----	----
Science	88%	81%	Not Rated	----	----
Accountability Rating	Met Standard	B	Not Rated	----	----

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

**Mission Statement**

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

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	PK - 5				
Total Students	614	680	768	853	784
Attendance Rate	96.3%	96.5%	97.0%	96.8%	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	39.45	40.92	49.01	41.48	41.48
Professional Support	6.38	6.32	7.49	6.17	6.17
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	8.86	9.58	10.00	16.00	16.00
Auxiliary Staff	-	-	-	-	-
Total	<u>56.69</u>	<u>58.82</u>	<u>68.50</u>	<u>65.65</u>	<u>65.65</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 3,155,898	\$ 3,534,638	\$ 3,413,705	\$ 3,662,859	\$ 3,254,225
6200 Professional and Contracted Services	270,823	268,549	8,389	400	400
6300 Supplies and Materials	45,121	44,464	39,380	54,523	53,041
6400 Other Operating Costs	<u>7,717</u>	<u>14,436</u>	<u>5,230</u>	<u>28,900</u>	<u>22,000</u>
Total	<u>\$ 3,479,559</u>	<u>\$ 3,862,087</u>	<u>\$ 3,466,704</u>	<u>\$ 3,746,682</u>	<u>\$ 3,329,666</u>
General Fund Expenditures by Student	\$ 5,667	\$ 5,680	\$ 4,514	\$ 4,392	\$ 4,247

**STAAR**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	92%	93%	Not Rated	----	----
Writing	72%	76%	----	----	----
Social Studies	----	----	Not Rated	----	----
Mathematics	95%	92%	Not Rated	----	----
Science	94%	87%	Not Rated	----	----
Accountability Rating	Met Standard	A	Not Rated	----	----

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

**Mission Statement**

<u>Description</u>	<u>Enrollment</u>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	0	503	608	731	641
Attendance Rate	0.0%	96.9%	97.2%	97.4%	N / A

<u>Description</u>	<u>Employee Count</u>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	-	31.20	40.48	32.00	32.00
Professional Support	-	5.62	6.68	3.89	3.89
Administrative	-	2.00	2.00	2.00	2.00
Educational Aides	-	5.62	6.92	9.00	9.00
Auxiliary Staff	-	-	-	-	-
Total	-	44.44	56.08	46.89	46.89

<u>Description</u>	<u>General Fund Expenditures by Object</u>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ -	\$ 2,734,033	\$ 2,701,649	\$ 3,019,473	\$ 2,522,964
6200 Professional and Contracted Services	(1)	140,415	3,140	-	-
6300 Supplies and Materials	1,505	37,633	33,614	60,159	54,743
6400 Other Operating Costs	-	8,276	3,342	18,470	11,350
Total	\$ 1,504	\$ 2,920,356	\$ 2,741,745	\$ 3,098,102	\$ 2,589,057
General Fund Expenditures by Student	\$ -	\$ 5,806	\$ 4,509	\$ 4,238	\$ 4,039

<u>Description</u>	<u>STAAR</u>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	----	87%	Not Rated	----	----
Writing	----	65%	----	----	----
Social Studies	----	----	Not Rated	----	----
Mathematics	----	82%	Not Rated	----	----
Science	----	86%	Not Rated	----	----
Accountability Rating	----	B	Not Rated	----	----

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

**Mission Statement**

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

<u>Description</u>	<b>Enrollment</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	0	0	304	448	598
Attendance Rate	0.0%	0.0%	97.6%	97.1%	N / A

<u>Description</u>	<b>Employee Count</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	-	-	27.15	30.00	39.90
Professional Support	-	-	5.21	5.08	5.38
Administrative	-	-	2.00	2.00	2.00
Educational Aides	-	-	5.11	10.00	13.00
Auxiliary Staff	-	-	-	-	-
Total	-	-	39.47	47.08	60.28

<u>Description</u>	<b>General Fund Expenditures by Object</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ -	\$ 10,814	\$ 1,962,369	\$ 2,094,850	\$ 2,589,146
6200 Professional and Contracted Services	-	-	4,550	1,384	-
6300 Supplies and Materials	-	1,174	18,935	33,310	34,675
6400 Other Operating Costs	-	632	4,778	13,000	8,250
Total	\$ -	\$ 12,620	\$ 1,990,633	\$ 2,142,544	\$ 2,632,071
General Fund Expenditures by Student	\$ -	\$ -	\$ 6,548	\$ 4,782	\$ 4,401

<u>Description</u>	<b>STAAR</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	----	----	Not Rated	----	----
Writing	----	----	----	----	----
Social Studies	----	----	Not Rated	----	----
Mathematics	----	----	Not Rated	----	----
Science	----	----	Not Rated	----	----
Accountability Rating	----	----	Not Rated	----	----

**Berkshire Elementary  
10301 Berkshire Lake Blvd.  
Fort Worth, TX 76131  
817-698-1550  
Principal: Justin Vercher**

**Mission Statement**

<u>Description</u>	<u>Enrollment</u>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	0	0	0	0	554
Attendance Rate	0.0%	0.0%	0.0%	N / A	N / A

<u>Description</u>	<u>Employee Count</u>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	-	-	-	-	38.00
Professional Support	-	-	-	-	4.67
Administrative	-	-	-	-	2.33
Educational Aides	-	-	-	-	11.00
Auxiliary Staff	-	-	-	-	-
Total -----					56.00

<u>Description</u>	<u>General Fund Expenditures by Object</u>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ -	\$ -	\$ -	\$ -	\$ 2,423,612
6200 Professional and Contracted Services	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	39,299
6400 Other Operating Costs -----					10,450
Total	\$ -	\$ -	\$ -	\$ -	\$ 2,473,361
General Fund Expenditures by Student	\$ -	\$ -	#DIV/0!	#DIV/0!	\$ 4,465

<u>Description</u>	<u>STAAR</u>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	----	----	----	----	----
Writing	----	----	----	----	----
Social Studies	----	----	----	----	----
Mathematics	----	----	----	----	----
Science	----	----	----	----	----
Accountability Rating	----	----	----	----	----

**2021-2022 Adopted Budget**

**Enhanced Services  
2001 Texan Drive  
Justin, Texas 76247  
(817) 215-0119**

**Assistant Superintendent: Michael Griffin, Ed.D.**

**Description**

Programs to provide instructional services beyond the basic educational program including:  
 Gifted and Talented & Academics  
 Career and Technical  
 Services to Students with Disabilities (Special Education)  
 Accelerated Education  
 Bilingual Education and Special Language Programs

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	EE - 12				
Total Students	23,061	24,052	24,950	26,211	27,050
Attendance Rate	95.8%	96.2%	97.1%	N / A	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	-	-	-	-	-
Professional Support	46.40	51.13	8.90	8.90	8.90
Administrative	11.50	16.80	19.80	19.80	19.80
Educational Aides	11.50	12.25	11.50	11.50	11.50
Auxiliary Staff	2.00	2.00	2.00	2.00	2.00
Total	<u>71.40</u>	<u>82.18</u>	<u>42.20</u>	<u>42.20</u>	<u>42.20</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$26,260,017	\$28,920,693	\$44,185,004	\$38,881,204	\$42,240,543
6200 Professional and Contracted Services	586,851	552,787	3,251,836	459,369	337,965
6300 Supplies and Materials	1,285,707	1,767,232	3,319,443	1,770,950	1,698,066
6400 Other Operating Costs	419,487	402,197	137,302	818,449	541,764
Total	<u>\$28,552,062</u>	<u>\$31,642,908</u>	<u>\$50,893,586</u>	<u>\$41,929,972</u>	<u>\$44,818,338</u>
General Fund Expenditures per Student	\$ 1,238	\$ 1,316	\$ 2,040	\$ 1,600	\$ 1,657

**Performance Measures**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
<b>Enhanced Services</b>	----	----	----	----	----
Students receiving enhanced services are included with their home campuses per the State of Texas Assessments of Academic Readiness (STAAR) program.	----	----	----	----	----
	----	----	----	----	----

**Cocurricular / Extracurricular Activities**

**Performing Arts Centers**  
**2001 Texan Drive**  
**Justin, Texas 76247**  
**(817) 215-0160**

**Texan Stadium**  
**1937 Texan Drive**  
**Justin, Texas 76247**  
**(817) 215-0011**

**Ex. Director Fine Arts: Kevin Lacefield, Ed.D.**

**Executive Director: Joel Johnson**

**Description**

Cocurricular activities are those activities that enhance the curriculum and include band and choir at the secondary level.

Extracurricular activities are those activities that normally involve competition between schools at the secondary level including: football, volleyball, baseball, softball, basketball, cross country, golf, power lifting, swimming, tennis, soccer, and cheerleading and drill team.

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2020-21</u>
Grade Levels Taught	EE - 12				
Total Students	23,061	24,052	24,950	26,211	27,050
Attendance Rate	95.8%	96.2%	97.1%	N / A	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	-	-	-	-	-
Professional Support	-	-	-	-	-
Administrative	5.00	6.00	6.00	6.00	6.00
Educational Aides	4.00	6.00	5.00	5.00	5.00
Auxiliary Staff	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	<u>10.00</u>	<u>13.00</u>	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 3,190,566	\$ 3,494,966	\$ 3,274,373	\$ 2,838,681	\$ 3,198,716
6200 Professional and Contracted Services	617,620	647,110	737,042	989,921	943,842
6300 Supplies and Materials	275,090	238,593	1,350,816	1,727,017	1,362,059
6400 Other Operating Costs	<u>157,219</u>	<u>179,297</u>	<u>790,130</u>	<u>1,276,210</u>	<u>1,211,219</u>
Total	<u>\$ 4,240,496</u>	<u>\$ 4,559,966</u>	<u>\$ 6,152,361</u>	<u>\$ 6,831,829</u>	<u>\$ 6,715,836</u>
General Fund Expenditures by Student	\$ 184	\$ 190	\$ 247	\$ 261	\$ 248

**STAAR**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	84%	85%	no testing	----	----
Writing	76%	78%	----	----	----
Social Studies	88%	89%	no testing	----	----
Mathematics	86%	88%	no testing	----	----
Science	89%	90%	no testing	----	----
Science	85%	86%	----	----	----
TEA District Rating	Met Standard	Met Standard	----	----	----

**Board of Trustees  
2001 Texan Drive  
Justin, Texas 76247  
(817) 215-0000  
President: Dr. Anne Simpson**

**A Texas Association of School Administrators 2002 and 2012 Honor Board**

The Northwest Independent School District is a public educational agency operating under the applicable laws and regulations of the State of Texas. It is governed by a seven member Board of Trustees. The Board is elected by the public; has the authority to make decisions, appoint administrators and managers; significantly influence operations; and has the primary accountability for fiscal matters.

<u>Description</u>	<b>Enrollment</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	EE - 12	EE - 12	EE - 12	EE - 12	EE - 12
Total Students	23,061	24,052	24,950	26,211	27,050
Attendance Rate	95.8%	96.2%	97.1%	N / A	N / A

<u>Description</u>	<b>Employee Count</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	-	-	-	-	-
Professional Support	-	-	-	-	-
Administrative	-	-	-	-	-
Educational Aides	-	-	-	-	-
Auxiliary Staff	-	-	-	-	-
Total	-	-	-	-	-

<u>Description</u>	<b>General Fund Expenditures by Object</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ -	\$ -	\$ 3,635	\$ 3,585	\$ 3,585
6200 Professional and Contracted Services	5,435	5,993	4,400	8,850	7,036
6300 Supplies and Materials	1,672	2,170	994	2,589	1,139
6400 Other Operating Costs	<u>75,980</u>	<u>81,112</u>	<u>28,787</u>	<u>75,201</u>	<u>69,801</u>
Total	\$ 83,087	\$ 89,275	\$ 37,816	\$ 90,225	\$ 81,561
General Fund Expenditures per Student	\$ 4	\$ 4	\$ 2	\$ 3	\$ 3

<u>Description</u>	<b>STAAR</b>				
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	84%	85%	no testing	----	----
Writing	76%	78%	----	----	----
Social Studies	88%	89%	no testing	----	----
Mathematics	86%	88%	no testing	----	----
Science	89%	90%	no testing	----	----
Science	85%	86%	----	----	----
TEA District Rating	Met Standard	Met Standard	----	----	----

**Superintendent of Schools  
2001 Texan Drive  
Justin, Texas 76247  
(817) 215-0000**

**Superintendent of Schools: Ryder Warren, Ed.D.**

**Description**

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

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	EE - 12				
Total Students	23,061	24,052	24,950	26,211	27,050
Attendance Rate	95.8%	96.2%	97.1%	N / A	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	-	-	-	-	-
Professional Support	-	-	-	-	-
Administrative	4.00	3.00	3.00	3.00	3.00
Educational Aides	1.00	1.00	1.00	-	1.00
Auxiliary Staff	-	-	-	-	-
<b>Total</b>	<u>5.00</u>	<u>4.00</u>	<u>4.00</u>	<u>3.00</u>	<u>4.00</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 546,495	\$ 602,255	\$ 553,120	\$ 616,174	\$ 528,592
6200 Professional and Contracted Services	11,362	4,794	2,472	12,250	8,550
6300 Supplies and Materials	31,047	23,674	18,954	21,814	20,164
6400 Other Operating Costs	<u>41,656</u>	<u>80,807</u>	<u>38,279</u>	<u>43,700</u>	<u>41,274</u>
<b>Total</b>	<u>\$ 630,559</u>	<u>\$ 711,529</u>	<u>\$ 612,825</u>	<u>\$ 693,938</u>	<u>\$ 598,580</u>
General Fund Expenditures per Student	\$ <u>27</u>	\$ <u>30</u>	\$ <u>25</u>	\$ <u>26</u>	\$ <u>22</u>

**STAAR**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	84%	85%	no testing	----	----
Writing	76%	78%	----	----	----
Social Studies	88%	89%	no testing	----	----
Mathematics	86%	88%	no testing	----	----
Science	89%	90%	no testing	----	----
Science	85%	86%	----	----	----
TEA District Rating	Met Standard	Met Standard	----	----	----

**Human Resources  
2001 Texan Drive  
Justin, Texas 76247  
(817) 215-0109**

**Assistant Superintendent: Kim Caley, Ed.D.**

**Description**

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

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	EE - 12				
Total Students	23,061	24,052	24,950	26,211	27,050
Attendance Rate	95.8%	96.2%	97.1%	N / A	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	-	-	-	-	-
Professional Support	-	-	-	-	-
Administrative	6.00	8.00	9.00	12.00	9.00
Educational Aides	6.00	6.00	6.00	7.00	6.00
Auxiliary Staff	-	-	-	-	-
Total	<u>12.00</u>	<u>14.00</u>	<u>15.00</u>	<u>19.00</u>	<u>15.00</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 1,224,655	\$ 1,306,373	\$ 1,586,791	\$ 1,662,063	\$ 1,583,472
6200 Professional and Contracted Services	63,465	134,638	111,510	210,484	191,228
6300 Supplies and Materials	36,187	45,498	23,079	45,564	38,784
6400 Other Operating Costs	<u>40,686</u>	<u>57,893</u>	<u>46,403</u>	<u>63,995</u>	<u>57,570</u>
Total	<u>\$ 1,364,993</u>	<u>\$ 1,544,403</u>	<u>\$ 1,767,784</u>	<u>\$ 3,010,855</u>	<u>\$ 1,871,054</u>
General Fund Expenditures per Student	\$ <u>57</u>	\$ <u>61</u>	\$ <u>163</u>	\$ <u>2,100</u>	\$ <u>69</u>

**Performance Measures**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers - No Degree	0.1%	0.1%	----	----	----
Teachers - Bachelors	73.0%	71.5%	----	----	----
Teachers - Masters	26.4%	27.7%	----	----	----
Teachers - Doctorate	0.5%	0.7%	----	----	----
Teachers-Average Years Experience	10.4	10.5	----	----	----
Teachers-Average Years Experience (District)	5.0	4.9	----	----	----
Turnover Rate for Teachers	13.7%	12.6%	----	----	----

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

**Executive Director of Communications: Anthony Tosie**

**Description**

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

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	EE - 12				
Total Students	23,061	24,052	24,950	26,211	27,050
Attendance Rate	95.8%	96.2%	97.1%	N / A	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	-	-	-	-	-
Professional Support	-	-	-	-	-
Administrative	5.00	4.00	4.00	4.00	4.00
Educational Aides	2.00	1.00	1.00	1.00	1.00
Auxiliary Staff	3.00	3.00	3.00	2.00	3.00
Total	<u>10.00</u>	<u>8.00</u>	<u>8.00</u>	<u>7.00</u>	<u>8.00</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 495,165	\$ 517,776	\$ 519,962	\$ 619,243	\$ 543,161
6200 Professional and Contracted Services	75,434	64,097	152,061	210,769	203,401
6300 Supplies and Materials	32,044	49,224	21,766	17,887	17,887
6400 Other Operating Costs	<u>89,773</u>	<u>103,516</u>	<u>65,266</u>	<u>125,535</u>	<u>95,535</u>
Total	<u>\$ 692,416</u>	<u>\$ 734,613</u>	<u>\$ 759,054</u>	<u>\$ 973,434</u>	<u>\$ 859,984</u>
General Fund Expenditures per Student	\$ <u>30</u>	\$ <u>31</u>	\$ <u>30</u>	\$ <u>37</u>	\$ <u>32</u>

**Performance Measures**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Parent Survey / Average	----	\$ 1	----	----	----
* School Climate	----	\$ 1	89%	----	----
* Communications	----	\$ 1	84%	----	----
* Safe and Orderly Environment	----	\$ 1	86%	----	----
* Instructional Program	----	\$ 1	89%	----	----
* Student Support	----	\$ 1	----	----	----
* Support Services	----	91%	89%	----	----

**General Counsel  
2001 Texan Drive  
Justin, Texas 76247  
(817) 215-0133  
General Counsel: Christie Hobbs**

**Description**

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

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	EE - 12				
Total Students	23,061	24,052	24,950	26,211	27,050
Attendance Rate	95.8%	96.2%	97.1%	N / A	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	-	-	-	-	-
Professional Support	-	-	-	-	-
Administrative	1.00	1.00	1.00	1.00	1.00
Educational Aides	1.00	1.00	1.00	1.00	1.00
Auxiliary Staff	-	-	-	-	-
Total	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	239,424	235,254	245,382	237,832	\$ 237,832
6200 Professional and Contracted Services	112,258	114,127	97,883	214,166	\$ 192,492
6300 Supplies and Materials	3,435	4,783	2,833	3,845	\$ 3,460
6400 Other Operating Costs	<u>5,266</u>	<u>5,564</u>	<u>6,617</u>	<u>8,337</u>	<u>7,761</u>
Total	<u>\$ 360,383</u>	<u>\$ 359,727</u>	<u>\$ 352,716</u>	<u>\$ 464,180</u>	<u>\$ 441,545</u>
General Fund Expenditures per Student	\$ 16	\$ 15	\$ 14	\$ 18	\$ 16

**Performance Measures**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
----	----	----	----	----	----
----	----	----	----	----	----
----	----	----	----	----	----
----	----	----	----	----	----
----	----	----	----	----	----
----	----	----	----	----	----

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

**Description**

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

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	EE - 12				
Total Students	23,061	24,052	24,950	26,211	27,050
Attendance Rate	95.8%	96.2%	97.1%	N / A	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	-	-	-	-	-
Professional Support	-	-	-	-	-
Administrative	8.00	9.00	10.00	12.50	11.50
Educational Aides	11.00	12.00	12.00	12.00	12.00
Auxiliary Staff	-	-	-	-	-
Total	<u>19.00</u>	<u>21.00</u>	<u>22.00</u>	<u>24.50</u>	<u>23.50</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 1,608,176	\$ 1,775,562	\$ 1,722,129	\$ 1,843,733	\$ 1,617,079
6200 Professional and Contracted Services	100,418	246,633	250,311	228,900	229,550
6300 Supplies and Materials	35,364	43,089	68,707	61,000	61,000
6400 Other Operating Costs	<u>93,702</u>	<u>67,458</u>	<u>68,595</u>	<u>231,301</u>	<u>927,869</u>
Total	<u>\$ 1,837,660</u>	<u>\$ 2,132,743</u>	<u>\$ 2,109,742</u>	<u>\$ 2,364,934</u>	<u>\$ 2,835,498</u>
General Fund Expenditures per Student	\$ 80	\$ 89	\$ 85	\$ 90	\$ 105

**Performance Measures**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Budget Award-ASBO	Yes	Yes	Yes	----	----
Budget Award-GFOA	Yes	N/A	N/A	----	----
CAFR Award-ASBO	Yes	Yes	Yes	----	----
CAFR Award-GFOA	Yes	Yes	Yes	----	----
Financial Integrity Rating System of Texas	Superior	Superior	Superior	----	----
Bond Rating-Fitch ratings, Inc.	AA	AA	AA	----	----
Bond Rating-Moody's Investor Services, Inc.	Aa2	Aa2	Aa2	----	----

**2021-2022 Adopted Budget**

**Curriculum and Instruction**

**2001 Texan Drive  
Justin, Texas 76247  
(817) 215-0119**

**Assistant Superintendent: Michael Griffin, Ed.D.  
Description**

Curriculum provides instructional support services to programs including:  
Curriculum Development  
Curriculum Administration  
Special Services  
Adult & Community Education  
Research and Accountability

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	EE - 12				
Total Students	23,061	24,052	24,950	26,211	27,050
Attendance Rate	95.8%	96.2%	97.1%	N / A	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	-	-	-	-	-
Professional Support	21.00	22.00	26.00	13.70	13.70
Administrative	7.00	8.00	8.00	8.00	8.00
Educational Aides	10.00	13.00	13.00	10.50	10.50
Auxiliary Staff	-	-	-	-	-
<b>Total</b>	<u>38.00</u>	<u>43.00</u>	<u>47.00</u>	<u>32.20</u>	<u>32.20</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 3,279,348	\$ 3,943,086	\$ 4,096,926	\$ 3,271,064	\$ 3,231,376
6200 Professional and Contracted Services	470,673	573,948	526,492	746,310	713,531
6300 Supplies and Materials	730,641	701,995	662,384	1,236,287	1,095,218
6400 Other Operating Costs	<u>279,998</u>	<u>317,004</u>	<u>433,839</u>	<u>514,090</u>	<u>353,823</u>
<b>Total</b>	<u>\$ 4,760,661</u>	<u>\$ 5,536,030</u>	<u>\$ 5,719,640</u>	<u>\$ 5,767,751</u>	<u>\$ 5,393,948</u>
General Fund Expenditures per Student	\$ <u>206</u>	\$ <u>230</u>	\$ <u>229</u>	\$ <u>220</u>	\$ <u>199</u>

**STAAR**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	84%	85%	no testing	----	----
Writing	76%	78%	----	----	----
Social Studies	88%	89%	no testing	----	----
Mathematics	86%	88%	no testing	----	----
Science	89%	90%	no testing	----	----
Science	85%	86%	----	----	----
TEA District Rating	Met Standard	Met Standard	----	----	----

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

**Description**

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

District technology is now consolidated under the Chief Technology Officer. Prior to 2014-2015 these functions ere assigned to various departments throughout the District.

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	EE - 12				
Total Students	23,061	24,052	24,950	26,211	27,050
Attendance Rate	95.8%	96.2%	97.1%	N / A	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	-	-	0.25	-	-
Professional Support	-	-	-	-	-
Administrative	2.00	2.00	5.00	5.00	6.25
Educational Aides	2.00	2.00	2.00	2.00	4.00
Auxiliary Staff	<u>65.26</u>	<u>71.02</u>	<u>70.55</u>	<u>52.00</u>	<u>49.00</u>
Total	<u>69.26</u>	<u>75.02</u>	<u>77.80</u>	<u>59.00</u>	<u>59.25</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 2,895,868	\$ 3,159,634	\$ 3,324,449	\$ 3,660,019	\$ 3,381,681
6200 Professional and Contracted Services	903,414	1,036,900	1,547,491	2,400,339	1,874,440
6300 Supplies and Materials	395,335	830,772	232,190	507,002	456,301
6400 Other Operating Costs	<u>86,632</u>	<u>108,633</u>	<u>73,370</u>	<u>111,375</u>	<u>100,238</u>
Total	<u>\$ 4,281,250</u>	<u>\$ 5,135,937</u>	<u>\$ 5,177,501</u>	<u>\$ 6,678,734</u>	<u>\$ 5,812,660</u>
General Fund Expenditures per Student	\$ 186	\$ 214	\$ 208	\$ 255	\$ 215

**Performance Measures**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
* Consortium of School Networking (CoSN) 2014 Team Award Honorable Mention	----	----	----	----	----
* Digital School Districts Survey - NSBA & Center for Digital Learning	----	----	----	----	----
* District Excellence Award for Digital Learning - AASA 2011	----	----	----	----	----



**Facilities, Planning, and Construction**

**2001 Texan Drive  
Justin, Texas 76247  
(817) 215-0069**

**Assistant Superintendent for Facilities: Tim McClure, AIA**

**Mission Statement**

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

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

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

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

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	EE - 12				
Total Students	23,061	24,052	24,950	26,211	27,050
Attendance Rate	95.8%	96.2%	97.1%	N / A	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	-	-	-	-	-
Professional Support	1.00	1.00	1.00	1.00	1.00
Administrative	5.00	6.00	6.00	7.00	6.00
Educational Aides	6.00	6.00	6.00	7.00	6.00
Auxiliary Staff	41.00	41.94	49.95	50.90	49.00
Total	53.00	54.94	62.95	65.90	62.00

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 3,039,100	\$ 3,456,237	\$ 4,212,342	\$ 4,556,611	\$ 4,273,961
6200 Professional and Contracted Services	2,809,558	3,476,684	15,430,081	18,242,304	11,517,463
6300 Supplies and Materials	1,295,015	1,258,439	1,285,356	1,152,978	1,297,407
6400 Other Operating Costs	749,533	867,730	904,145	963,347	711,387
Total	\$ 7,893,207	\$ 9,059,090	\$21,831,923	\$24,915,240	\$17,800,218
General Fund Expenditures per Student	\$ 342	\$ 377	\$ 875	\$ 951	\$ 658

**Performance Measures**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Total Students Seved	23,061	24,052	24,950	26,211	27,050
District Campuses:					
* Comprehensive High School Campuses	3	3	3	3	3
* Accelerated High School Campuses	1	1	1	1	1
* Middle School Campuses	5	5	6	6	6
* Elementary School Ccampuses	17	17	18	19	19
* Alternative Education Campuses	2	2	2	2	2

**2021-2022 Adopted Budget**

**Intergovernmental Charges  
2001 Texan Drive  
Justin, Texas 76247**

**Description**

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

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	EE - 12				
Total Students	23,061	24,052	24,950	26,211	27,050
Attendance Rate	95.8%	96.2%	97.1%	N / A	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	-	-	-	-	-
Professional Support	-	-	-	-	-
Administrative	-	-	-	-	-
Educational Aides	-	-	-	-	-
Auxiliary Staff	-	-	-	-	-
Total	-	-	-	-	-

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ -	\$ -	\$ -	\$ -	\$ -
6200 Professional and Contracted Services	1,420,653	5,933,507	5,090,895	5,780,895	4,995,895
Supplies and Materials	-	-	-	-	-
6400 Other Operating Costs	<u>975,287</u>	<u>1,712,623</u>	<u>1,791,144</u>	<u>1,791,144</u>	<u>1,811,144</u>
Total	<u>\$ 2,395,940</u>	<u>\$ 7,646,130</u>	<u>\$ 6,882,039</u>	<u>\$ 7,572,039</u>	<u>\$ 6,807,039</u>
General Fund Expenditures per Student	<u>\$ 104</u>	<u>\$ 318</u>	<u>\$ 276</u>	<u>\$ 289</u>	<u>\$ 252</u>

**Performance Measures**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
(091) Contracted Instructional Services	\$ -	\$ -	\$ 3,480,895	\$ 5,780,895	\$ -
0(93) Fiscal Agent/Shared Services Arrangements	\$ 49,200	\$ -	\$ 80,000	\$ 80,000	\$ -
(095) Juvenile Justice Alternative Programs	\$ 6,319	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
(097) Payments to Tax Increment Fund	\$ 917,928	\$ 1,121,936	\$ 1,711,144	\$ 1,711,144	\$ -
(703) Other Intergovernmental Charges	\$ 1,289,489	\$ 1,375,000	\$ 1,600,000	\$ 1,600,000	\$ -

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

**Mission Statement**

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

**Enrollment**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grade Levels Taught	EE - 12				
Total Students	23,061	24,052	24,950	26,211	27,050
Attendance Rate	95.8%	96.2%	97.1%	N / A	N / A

**Employee Count**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Teachers	1,549.18	1,658.65	1,676.43	1,679.88	1,737.18
Professional Support	290.93	301.21	326.16	226.90	226.14
Administrative	129.71	143.70	110.28	171.10	166.35
Educational Aides	252.91	278.37	237.90	458.00	458.00
Auxiliary Staff	112.26	118.96	281.13	107.90	104.00
Total	<u>2,335.00</u>	<u>2,505.00</u>	<u>2,631.90</u>	<u>2,645.78</u>	<u>2,693.67</u>

**General Fund Expenditures by Object**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
6100 Payroll Costs	\$ 155,144,206	\$167,856,778	\$180,516,794	\$193,984,729	\$196,280,927
6200 Professional and Contracted Services	27,815,027	35,433,700	36,214,792	42,366,054	28,162,576
6300 Supplies and Materials	8,336,884	9,374,409	8,936,710	9,904,019	10,893,153
6400 Other Operating Costs	5,209,625	6,391,190	5,926,944	7,848,565	7,753,764
Total	<u>\$ 196,505,737</u>	<u>\$ 219,056,078</u>	<u>\$ 231,595,240</u>	<u>\$ 254,028,366</u>	<u>\$ 243,090,421</u>
General Fund Expenditures by Student	<u>\$ 8,521</u>	<u>\$ 9,108</u>	<u>\$ 9,282</u>	<u>\$ 9,692</u>	<u>\$ 8,987</u>

**STAAR**

<u>Description</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Reading / English Language Arts	84%	85%	no testing	----	----
Writing	76%	78%	----	----	----
Social Studies	88%	89%	no testing	----	----
Mathematics	86%	88%	no testing	----	----
Science	89%	90%	no testing	----	----
All Subjects	85%	86%	----	----	----
TEA District Rating	Met Standard	Met Standard	----	----	----

## Eaton High School Girls Cross Country Team



# INFORMATIONAL SUMMARY

## 2021-2022 Adopted Budget

### Tax Information

#### **Ad Valorem Tax Law**

The appraisal of property within the District is the responsibility of each respective County Appraisal District (collectively, the “Appraisal District”) in which the District is located. Excluding agricultural and open-space land, which may be taxed on the basis of productive capacity, the Appraisal District is required under Title I of the Texas Tax Code (the “Property Tax Code”) to appraise all property within the Appraisal District on the basis of 100% of its market value and is prohibited from applying any assessment ratios. In determining the market value of property, different methods of appraisal may be used, including the cost method of appraisal, the income method of appraisal and the market data comparison method of appraisal, and the method considered most appropriate by the chief appraiser is to be used.

State law requires the appraised value of a residence homestead to be based solely on the property’s value as a residence homestead, regardless of whether residential use is considered to be the highest and best use of the property. State law further limits the appraised value of a residence homestead for a tax year to an amount that would not exceed the lesser of (1) the market value of the property for the most recent tax year that the market value was determined by the appraisal office or (2) the sum of (a) 10% of the property’s appraised value in the preceding tax year, plus (b) the property’s appraised value in the preceding tax year, plus (c) the market value of all new improvements to the property. The value placed upon property within each Appraisal District is subject to review by an Appraisal Review Board, consisting of members appointed by the Board of Directors of each respective Appraisal District. Each Appraisal District is required to review the value of property within each respective Appraisal District at least every three years. The District may require annual review at its own expense, and is entitled to challenge the determination of appraised value of property within the District by petition filed with the appropriate Appraisal Review Board. Reference is made to the Property Tax Code, for identification of property subject to taxation; property exempt or which may be exempted from taxation, if claimed; the appraisal of property for ad valorem taxation purposes; and the procedures and limitations applicable to the levy and collection of ad valorem taxes.

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

Certain residence homestead exemptions from ad valorem taxes for public school purposes are mandated by Section 1-b, Article VIII, and State law and apply to the market value of residence homesteads in the following sequence: \$25,000 (effective January 1, 2015); and an additional \$10,000 for those 65 years of age or older, or the disabled. A person over 65 and disabled may receive only one \$10,000 exemption, and only one such exemption may be received per family, per residence homestead. State law also mandates a freeze on taxes paid on residence homesteads of persons who are 65 years of age or older or disabled, to the extent that such persons are eligible for the \$10,000 exemption. Such residence homesteads shall be appraised and taxes calculated as on any other property, but taxes shall never exceed the amount imposed in the first year in which the property received the \$10,000 exemption. The freeze on ad valorem taxes on the homesteads of persons who are 65 years of age or older or disabled is also transferable to a different residence homestead. If improvements (other than repairs or improvements required to comply with governmental requirements) are made to the property, the value of the improvements is taxed at the then current tax rate, and the total amount of taxes imposed is increased to reflect the new improvements with the new amount of taxes then serving as the ceiling on taxes for the following years. A “disabled” person is one who is “under a disability for purposes of payment of disability insurance benefits under the Federal Old Age, Survivors and Disability Insurance”. Also, a surviving spouse of a taxpayer who qualifies for the freeze on ad valorem taxes is entitled to the same exemption so long as the property was the residence homestead of the surviving spouse when the deceased spouse died, remains the residence homestead of the surviving spouse and the spouse was at least 55 years of age at the time of the death of the individual’s spouse. Pursuant to a constitutional amendment approved by the voters on May 12, 2007, legislation was enacted to reduce the school property tax limitation imposed by the freeze on taxes paid on residence homesteads of persons 65 years of age or over or of disabled persons to correspond to reductions in local school district tax rates from the 2005 tax year to the 2006 tax year and from the 2006 tax year to the 2007 tax year (see “CURRENT PUBLIC SCHOOL FINANCE SYSTEM - General” herein). The school property tax limitation provided by the constitutional amendment and enabling legislation apply to the 2007 and subsequent tax years. The school property tax limitation provided by the constitutional amendment and enabling legislation apply to the 2007 and subsequent tax years.

## 2021-2022 Adopted Budget

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

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

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

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

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

State law and Section 2, Article VIII, mandate an additional property tax exemption for disabled veterans or the surviving spouse or children of a deceased veteran who died while on active duty in the armed forces; the exemption applies to either real or personal property with the amount of assessed valuation exempted ranging from \$5,000 to a maximum of \$12,000; provided, however, that a disabled veteran who receives from the from the United States Department of Veterans Affairs or its successor, 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or of individual unemployability is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead. Effective January 1, 2012 and subject to certain conditions, surviving spouses of a deceased veteran who had received a disability rating of 100% will be entitled to receive a residential homestead exemption equal to the exemption received by the deceased spouse until such surviving spouse remarries. In addition, a partially disabled veteran or the surviving spouse of a partially disabled veteran is entitled to an exemption from taxation of a percentage of the appraised value of their residence homestead in an amount equal to the partially disabled veteran's disability rating if the residence homestead was donated at no cost by a charitable organization. Finally, the surviving spouse of a member of the armed forces who was killed in action is entitled to an exemption of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the service member's death and said property was the service member's residence homestead at the time of death. Such exemption may be transferred to a subsequent residence homestead of the surviving spouse, if the surviving spouse has not remarried, in an amount equal to the exemption received on the prior residence in the last year in which such exemption was received.

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

## 2021-2022 Adopted Budget

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

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

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

Article VIII, Section 1-j of the Texas Constitution provides for "freepoint property" to be exempted from ad valorem taxation. Freepoint property is defined as goods detained in Texas for 175 days or less for the purpose of assembly, storage, manufacturing, processing or fabrication. Notwithstanding such exemption, counties, school districts, junior college districts and cities may tax such tangible personal property provided official action to tax the same was taken before April 1, 1990. Decisions to continue to tax may be reversed in the future; decisions to exempt freepoint property are not subject to reversal.

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

A city or county may create a tax increment financing district ("TIF") within the city or county with defined boundaries and establish a base value of taxable property in the TIF at the time of its creation. Overlapping taxing units, including school districts, may agree with the city or county to contribute all or part of future ad valorem taxes levied and collected against the "incremental value" (taxable value in excess of the base value) of taxable real property in the TIF to pay or finance the costs of certain public improvements in the TIF, and such taxes levied and collected for and on behalf of the TIF are not available for general use by such contributing taxing units. Prior to September 1, 2001, school districts were allowed to enter into tax abatement agreements to encourage economic development. Under such agreements, a property owner agrees to construct certain improvements on its property. The school district in turn agrees not to levy a tax on all or part of the increased value attributable to the improvements until the expiration of the agreement. The abatement agreement could last for a period of up to 10 years. School districts have been prohibited from entering into new tax abatement agreements since September 1, 2001. In addition, credit will not be given by the Commissioner of Education in determining a district's property value wealth per student for (1) the appraised value, in excess of the "frozen" value, of property that is located in a TIF created after May 31, 1999 (except in certain limited circumstances where the municipality creating the tax increment financing zone gave notice prior to May 31, 1999 to all other taxing units that levy ad valorem taxes in the TIF of its intention to create the TIF and the TIF was created and had its final project and financing plan approved by the municipality prior to August 31, 1999), or (2) for the loss of value of abated property under any abatement agreement entered into after May 31, 1993. Notwithstanding the foregoing, in 2001 the Legislature enacted legislation known as the Texas Economic Development Act, which provides incentives for school districts to grant limitations on appraised property values and provide ad valorem tax credits to certain corporations and limited liability companies to encourage economic development within the district. Generally, during the last eight years of the ten-year term of a tax limitation agreement, the school district may only levy and collect ad valorem taxes for maintenance and operation purposes on the agreed-to limited appraised property value. The taxpayer is entitled to a tax credit from the school district for the amount of taxes imposed during the first two years of the tax limitation agreement on the appraised value of the property above the agreed-to limited value.

## 2021-2022 Adopted Budget

Additional State funding is provided to a school district for each year of such tax limitation in the amount of the tax credit provided to the taxpayer. During the first two years of a tax limitation agreement, the school district may not adopt a tax rate that exceeds the district's rollback tax rate (see "TAX INFORMATION - Public Hearing and Rollback Tax Rate" and "TAX INFORMATION – District Application of Tax Code"). The governing body of a political subdivision is prohibited from repealing or reducing the amount of an optional homestead exemption that was in place for the 2014 tax year (fiscal year 2015) for a period ending December 31, 2019.

### Tax Rate Limitations

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

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

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

Section 45.0031, Texas Education Code, as amended ("Section 45.0031"), requires a district to demonstrate to the Texas Attorney General that it has the prospective ability to pay its maximum annual debt service on a proposed issue of bonds and all previously issued bonds, other than bonds approved by district voters at an election held on or before April 1, 1991 and issued before September 1, 1992 (or debt issued to refund such bonds, collectively, "exempt bonds"), from a tax levied at a rate of \$0.50 per \$100 of assessed valuation before bonds may be issued. In demonstrating the ability to pay debt service at a rate of \$0.50, a district may take into account EDA and IFA allotments to the district, which effectively reduce the district's local share of debt service, and may also take into account Tier One funds allotted to the district. The District is required to deposit any State allotments provided solely for payment of debt service into the District's interest and sinking fund upon receipt of such amounts. In addition, the District must, prior to levying an interest and sinking fund tax rate that exceeds \$0.50 per \$100 of assessed valuation, credit to the interest and sinking fund other State assistance, including Tier One funds that may be used for either operating purposes or for payment of debt service, in an amount equal to the amount needed to demonstrate compliance with the threshold tax rate test and which is received or to be received in that year. Once the prospective ability to pay such tax has been shown and the bonds are issued, a district may levy an unlimited tax to pay debt service. Taxes levied to pay refunding bonds issued pursuant to Chapter 1207, Texas Government Code, are not subject to the \$0.50 tax rate test; however, taxes levied to pay debt service on such bonds (other than bonds issued to refund exempt bonds) are included in maximum annual debt service for calculation of the \$0.50 threshold tax rate test when applied to subsequent bond issues. The Bonds are issued for school building purposes pursuant to Chapter 45, Texas Education Code as new debt and are subject to the threshold tax rate test. Under current law, a district may demonstrate its ability to comply with the \$0.50 threshold tax rate test by applying the \$0.50 tax rate to an amount equal to 90% of projected future taxable value of property in the district, as certified by a registered professional appraiser, anticipated for the earlier of the tax year five years after the current tax year or the tax year in which the final payment for the bonds is due. However, if a district uses projected future taxable values to meet the \$0.50 threshold tax rate test and subsequently imposes a tax at a rate greater than \$0.50 per \$100 of valuation to pay for bonds subject to the test, then for subsequent bond issues, the Attorney General must find that the district has the projected ability to pay principal and interest on the proposed bonds and all previously

## 2021-2022 Adopted Budget

issued bonds subject to the \$0.50 threshold tax rate test from a tax rate of \$0.45 per \$100 of valuation. The District has used projected property values to satisfy this threshold test. See “TAX INFORMATION – Tax Rate Limitations” herein.

### Public Hearing and Rollback Tax Rate

In setting its annual tax rate, the governing body of a school district generally cannot adopt a tax rate exceeding the district's “rollback tax rate” without approval by a majority of the voters voting at an election approving the higher rate. The tax rate consists of two components: (1) a rate for funding of maintenance and operation expenditures and (2) a rate for debt service. The rollback tax rate for a school district is the lesser of (A) the sum of (1) the product of the district's “State Compression Percentage” for that year multiplied by \$1.50, (2) the rate of \$0.04, (3) any rate increase above the rollback tax rate in prior years that were approved by voters, and (4) the district's current debt rate, or (B) the sum of (1) the district's effective maintenance and operations tax rate, (2) the product of the district's State Compression Percentage for that year multiplied by \$0.06; and (3) the district's current debt rate (see “CURRENT PUBLIC SCHOOL FINANCE SYSTEM - Local Funding for School Districts” for a description of the “State Compression Percentage”). If for the preceding tax year a district adopted an M&O tax rate that was less than its effective M&O tax rate for that preceding tax year, the district's rollback tax for the current year is calculated as if the district had adopted an M&O tax rate for the preceding tax year equal to its effective M&O tax rate for that preceding tax year.

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

Section 26.05 of the Tax Code provides that the governing body of a taxing unit is required to adopt the annual tax rate for the unit before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit, and a failure to adopt a tax rate by such required date will result in the tax rate for the taxing unit for the tax year to be the lower of the effective tax rate calculated for that tax year or the tax rate adopted by the taxing unit for the preceding tax year. Before adopting its annual tax rate, a public meeting must be held for the purpose of adopting a budget for the succeeding year. A notice of public meeting to discuss budget and proposed tax rate must be published in the time, format and manner prescribed in Section 44.004 of the Texas Education Code. Section 44.004(e) of the Texas Education Code provides that a person who owns taxable property in a school district is entitled to an injunction restraining the collection of taxes by the district if the district has not complied with such notice requirements or the language and format requirements of such notice as set forth in Section 44.004(b), (c) and (d), and, if applicable, Subsection (i), and if such failure to comply was not in good faith. Section 44.004(e) further provides the action to enjoin the collection of taxes must be filed before the date the district delivers substantially all of its tax bills. A district may adopt its budget after adopting a tax rate for the tax year in which the fiscal year covered by the budget begins if the district elects to adopt its tax rate before receiving the certified appraisal roll. A district that adopts a tax rate before adopting its budget must hold a public hearing on the proposed tax rate followed by another public hearing on the proposed budget rather than holding a single hearing on the two items.

### Property Assessment and Tax Payment

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

## 2021-2022 Adopted Budget

### Penalties and Interest

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

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

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

Taxes levied by the District are a personal obligation of the owner of the property. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties and interest ultimately imposed for the year on the property. The lien exists in favor of the State and each taxing unit, including the District, having the power to tax the property. The District's tax lien is on a parity with tax liens of all other such taxing units. A tax lien on real property has priority over the claim of most creditors and other holders of liens on the property encumbered by the tax lien, whether or not the debt or lien existed before the attachment of the tax lien. Personal property under certain circumstances is subject to seizure and sale for the payment of delinquent taxes, penalty and interest. Except with respect to taxpayers who are 65 years of age or older or disabled. At any time after taxes on property become delinquent, the District may file suit to foreclose the lien securing payment of the tax, to enforce personal liability for the tax, or both. In filing a suit to foreclose a tax lien on real property, the District must join other taxing units that have claims for delinquent taxes against all or part of the same property. The ability of the District to collect delinquent taxes by foreclosure may be adversely affected by the amount of taxes owed to other taxing units, adverse market conditions, taxpayer redemption rights, or bankruptcy proceedings which restrain the collection of a taxpayer's debt.

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

### District Application of Tax Code

The District does not grant an optional or additional exemption to the market value of the residence homestead of persons 65 years of age or older and the disabled. The District does not grant an additional exemption of 20% of the market value of residence homesteads. See Table 1 for a listing of the amounts of the exemptions described above. Ad valorem taxes are not levied by the District against the exempt value of residence homesteads for the payment of debt. The District does not tax nonbusiness personal property; and the District contracts with the Denton County Tax Collector's office for the collection of its own ad valorem taxes. The District has a tax abatement policy, but has no abatement agreements in place. The District does not permit split payments, and discounts are not allowed. The District does not tax freeport property. The District has opted to tax goods-in-transit. The District has not entered into any appraised value limitation agreements pursuant to the Texas Economic Development Act, Chapter 313, Texas Tax Code.

## 2021-2022 Adopted Budget

### **Tax Increment Finance Zones**

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

**2021-2022 Adopted Budget**

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

<b>Fiscal Year</b>	<b>Real Property Assessed Value</b>	<b>Personal Property Assessed Value</b>	<b>Minerals Assessed Value</b>	<b>Less: Exemptions</b>	<b>Total Taxable Value</b>	<b>Total Direct 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

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

2021-2022 Adopted Budget

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
DIRECT AND OVERLAPPING PROPERTY TAX RATES  
CURRENT AND PRIOR YEARS**

**District Direct Rates**

Fiscal Year	General Purposes	Capital Purposes	Total
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.

Note: Per \$100 of assessed valuation  
Source: Official Statement June 24, 2021

**2021-2022 Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
DIRECT AND OVERLAPPING PROPERTY TAX RATES  
CURRENT AND PRIOR YEARS**

**Overlapping Rates**

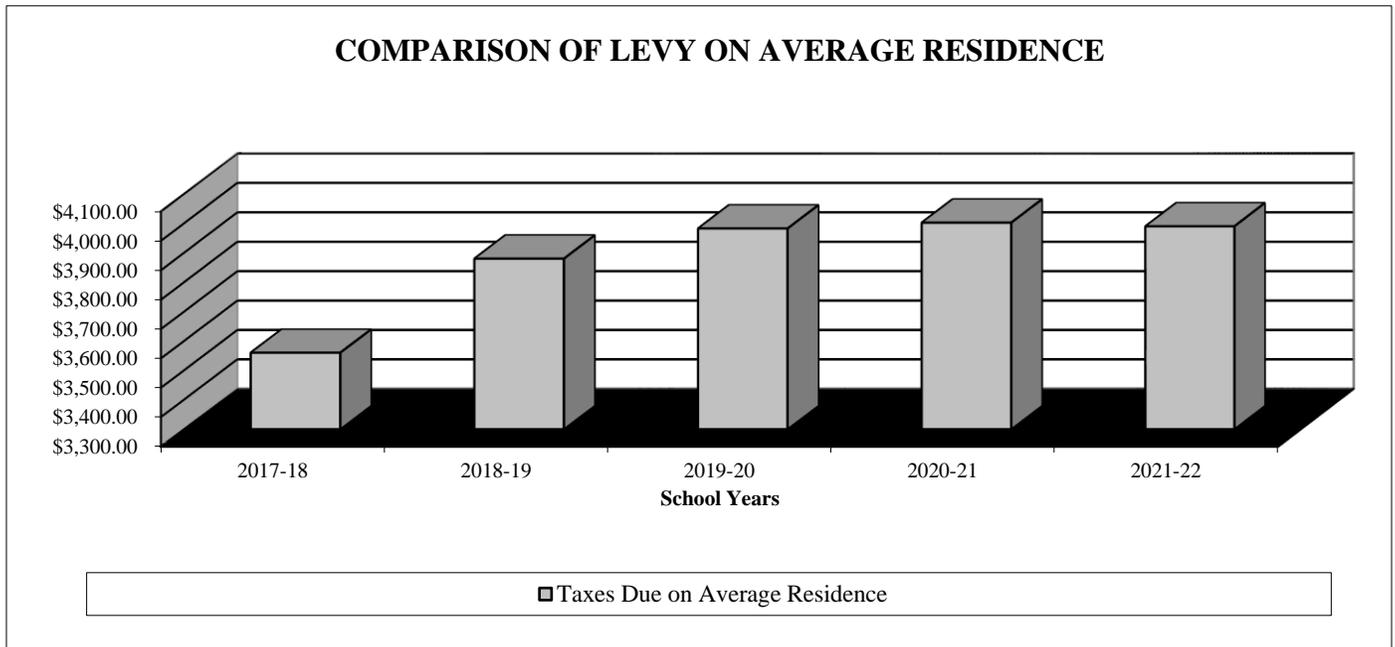
Fiscal Year	Denton County	City of Fort Worth	Tarrant County	Town of Trophy Club	Trophy Club MUD 1 & 2	Wise County	City of Roanoke	City of Haslet
2021	0.22500	0.74800	0.23400	0.44600	0.10800	0.30800	0.37500	0.62500
2020	0.22498	0.74750	0.23400	0.44644	0.10774	0.30750	0.37510	0.24997
2019	0.22528	0.78500	0.23400	0.44644	0.11273	0.32250	0.37510	0.29758
2018	0.22560	0.78500	0.23400	0.44640	0.11620	0.34640	0.37510	0.30596
2017	0.23781	0.80500	0.24400	0.45144	0.12021	0.34640	0.37512	0.33304
2016	0.24841	0.83500	0.25400	0.47300	0.13114	0.34640	0.37512	0.29025
2015	0.26200	0.85500	0.26400	0.48400	0.13110	0.31390	0.37510	0.28570
2014	0.27220	0.85500	0.26400	0.49000	0.13339	0.29890	0.37512	0.29279
2013	0.28491	0.85500	0.26400	0.49930	0.13339	0.28890	0.37512	0.32087
2012	0.28287	0.85500	0.26400	0.51854	0.13339	0.28890	0.37512	0.32087

Expenditures of the various taxing entities within the boundaries of the District are paid out of ad valorem taxes levied by such entities on properties within the District. Such entities are independent of the District and may incur borrowings to finance their expenditures. This statement of direct and estimated overlapping ad valorem tax debt was from information contained in "Texas Municipal Reports" published by the Municipal Advisory council of Texas. The above table reflects the estimated share of overlapping debt of the District.

Note: Per \$100 of assessed valuation  
Source: Official Statement June 24, 2021

**2021-2022 Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
COMPARISON OF LEVY ON AVERAGE RESIDENCE  
BUDGET FOR THE YEAR ENDING JUNE 30, 2022**



**COMPARISON OF LEVY ON AVERAGE RESIDENCE**

<u>Description</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Budget 2021-22</u>
<b>Residence:</b>					
Average Market Value	\$269,962	\$291,106	\$311,625	\$330,739	\$334,835
Average Taxable Value	\$238,971	\$260,456	\$280,512	\$299,557	\$308,871
Tax Rate per \$100 Value	<u>1.49000</u>	<u>1.49000</u>	<u>1.42000</u>	<u>1.33630</u>	<u>1.29200</u>
Taxes Due on Average Residence	<u>\$3,560.67</u>	<u>\$3,880.79</u>	<u>\$3,983.26</u>	<u>\$4,002.98</u>	<u>\$3,990.61</u>
Increase (Decrease) in Taxes	<u>\$391.34</u>	<u>\$320.12</u>	<u>\$102.47</u>	<u>\$19.71</u>	<u>\$(12.38)</u>

**DISCUSSION**

The difference between the average market value and the average taxable value for residences are the home owner exemptions within the Property Tax Code. The Texas Homestead Exemption for School District Property Taxes Amendment which increased the homestead exemption from \$15,000 to \$25,000 was on the November 3, 2015 ballot in Texas as a legislatively referred constitutional amendment, where it was approved. An individual who is disabled or is 65 or older receives an additional exemption from taxation by a school district of \$10,000 of the appraised value of the residence homestead.

\*Source: Notice of Public Meeting

**2020-2021 Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
ALL OUTSTANDING UNLIMITED TAX DEBT  
BUDGET FOR THE YEAR ENDED JUNE 30, 2021**

<b>Year Ending</b>	<b>Series 2021 Unlimited Tax School Building Bonds</b>	<b>Series 2020 Unlimited Tax School Building &amp; Refunding Bonds</b>	<b>Series 2019 Unlimited Tax School Building &amp; Refunding Bonds</b>	<b>Series 2018 Unlimited Tax Building Bonds</b>	<b>Series 2017 Unlimited Tax School Building Bonds</b>	<b>Series 2016 Unlimited Tax Refunding Bonds</b>
12/31/22	25,465,000	2,110,000	1,500,000	1,465,000	1,905,000	1,000,000
12/31/23	830,000	880,000	2,335,000	1,605,000	1,785,000	1,780,000
12/30/24	875,000	1,640,000	2,855,000	1,235,000	1,990,000	1,830,000
12/30/25	920,000	6,640,000	2,210,000	1,245,000	2,115,000	1,905,000
12/30/26	1,575,000	5,075,000	2,465,000	1,255,000	2,345,000	2,105,000
12/30/27	1,810,000	10,625,000	2,885,000	1,265,000	2,700,000	3,330,000
12/29/28	2,260,000	29,140,000	3,050,000	1,275,000	2,880,000	6,675,000
12/29/29	2,830,000	23,735,000	6,870,000	1,290,000	3,245,000	10,395,000
12/29/30	2,360,000	21,850,000	7,320,000	1,300,000	1,265,000	11,935,000
12/29/31	2,965,000	25,545,000	3,725,000	1,415,000	1,355,000	13,555,000
12/28/32	3,405,000	23,790,000	4,475,000	1,335,000	1,890,000	13,245,000
12/28/33	4,480,000	11,400,000	9,840,000	1,890,000	3,100,000	15,430,000
12/28/34	4,445,000	13,035,000	10,310,000	1,365,000	3,515,000	14,100,000
12/28/35	7,350,000	13,825,000	12,085,000	1,395,000	4,870,000	6,885,000
12/27/36	8,050,000	12,725,000	13,550,000	3,015,000	8,630,000	-
12/27/37	8,095,000	15,240,000	17,060,000	4,460,000	1,500,000	-
12/27/38	8,470,000	19,655,000	13,790,000	2,100,000	4,600,000	-
12/27/39	8,830,000	29,375,000	1,270,000	2,390,000	6,965,000	-
12/26/40	8,920,000	8,475,000	2,135,000	12,320,000	15,015,000	-
12/26/41	9,285,000	8,945,000	2,300,000	12,955,000	15,815,000	-
12/26/42	9,670,000	9,435,000	2,505,000	13,585,000	16,660,000	-
12/26/43	10,070,000	9,945,000	16,805,000	17,610,000	-	-
12/25/44	10,470,000	11,455,000	35,090,000	-	-	-
12/25/45	14,935,000	33,735,000	-	-	-	-
12/25/46	24,695,000	-	-	-	-	-
12/25/47	-	-	-	-	-	-
12/24/48	-	-	-	-	-	-
12/24/49	-	-	-	-	-	-
<b>TOTAL</b>	<b>183,060,000</b>	<b>348,275,000</b>	<b>176,430,000</b>	<b>87,770,000</b>	<b>104,145,000</b>	<b>104,170,000</b>

\*Source: Analysis of Outstanding Debt as of July 1, 2021

**2020-2021 Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
ALL OUTSTANDING UNLIMITED TAX DEBT  
BUDGET FOR THE YEAR ENDED JUNE 30, 2021**

<b>Series 2015 Unlimited Tax Refunding Bonds</b>	<b>Series 2014 Unlimited Tax School Building Bonds</b>	<b>Series 2013A Unlimited Tax School Building &amp; Refunding Bonds</b>	<b>Series 2012 Unlimited Tax School Building &amp; Refunding Bonds</b>	<b>Series 2008 Unlimited Tax School Building Bonds</b>	<b>Total Principal</b>
20,395,000	370,000	2,905,000.00	3,985,000	6,000,000	67,100,000
21,940,000	310,000	2,925,000.00	-	5,000,000	39,390,000
23,720,000	375,000	3,130,000.00	-	3,000,000	40,650,000
25,350,000	540,000	-	-	3,000,000	43,925,000
25,880,000	2,020,000	-	-	-	42,720,000
23,810,000	1,080,000	-	-	-	47,505,000
3,745,000	150,000	-	-	-	49,175,000
500,000	240,000	-	-	-	49,105,000
500,000	600,000	-	-	-	47,130,000
500,000	710,000	-	-	-	49,770,000
500,000	-	-	-	-	48,640,000
500,000	-	-	-	-	46,640,000
500,000	-	-	-	-	47,270,000
500,000	-	-	-	-	46,910,000
500,000	-	-	-	-	46,470,000
500,000	-	-	-	-	46,855,000
500,000	-	-	-	-	49,115,000
2,620,000	-	-	-	-	51,450,000
6,565,000	-	-	-	-	53,430,000
7,120,000	-	-	-	-	56,420,000
7,700,000	-	-	-	-	59,555,000
8,315,000	-	-	-	-	62,745,000
8,965,000	-	-	-	-	65,980,000
9,650,000	-	-	-	-	58,320,000
-	-	-	-	-	24,695,000
-	-	-	-	-	-
-	-	-	-	-	-
=	=	=	=	=	=
<b>200,775,000</b>	<b>6,395,000</b>	<b>8,960,000</b>	<b>3,985,000</b>	<b>17,000,000</b>	<b>1,240,965,000</b>

\*Source: Analysis of Outstanding Debt as of July 1, 2021

**2020-2021 Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
AGGREGATE DEBT SERVICE  
BUDGET FOR THE YEAR ENDED JUNE 30, 2021**

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/31/21	-	21,574,773	21,574,773
12/31/22	61,106,147	48,796,247	109,902,394
12/31/23	34,394,546	46,100,388	80,494,934
12/31/24	37,653,477	44,397,157	82,050,634
12/31/25	40,927,569	42,491,590	83,419,159
12/31/26	42,720,000	40,130,759	82,850,759
12/31/27	47,505,000	37,905,034	85,410,034
12/31/28	49,175,000	35,519,034	84,694,034
12/31/29	49,105,000	33,088,159	82,193,159
12/31/30	47,130,000	30,806,417	77,936,417
12/31/31	49,770,000	28,940,192	78,710,192
12/31/32	48,640,000	27,406,767	76,046,767
12/31/33	46,640,000	25,809,980	72,449,980
12/31/34	47,270,000	24,137,823	71,407,823
12/31/35	46,910,000	22,542,998	69,452,998
12/31/36	46,470,000	20,981,367	67,451,367
12/31/37	46,855,000	19,424,613	66,279,613
12/31/38	49,115,000	17,856,010	66,971,010
12/31/39	51,450,000	16,194,409	67,644,409
12/31/40	53,430,000	14,191,500	67,621,500
12/31/41	56,420,000	11,862,950	68,282,950
12/31/42	59,555,000	9,401,750	68,956,750
12/31/43	62,745,000	6,891,075	69,636,075
12/31/44	65,980,000	4,332,875	70,312,875
12/31/45	58,320,000	1,880,825	60,200,825
12/31/46	24,695,000	370,425	25,065,425
<b>Total</b>	<b><u>\$1,223,981,739</u></b>	<b><u>\$633,035,118</u></b>	<b><u>\$1,857,016,857</u></b>

**Par Amounts of Selected Issues**

Series 2021	Unlimited Tax School Building Bonds	183,060,000
Series 2020	Unlimited Tax School Building Bonds	348,275,000
Series 2019	Unlimited Tax School Building Bonds	176,430,000
Series 2018	Unlimited Tax School Building Bonds	87,770,000
Series 2017	Unlimited Tax School Building and Refunding Bonds	104,145,000
Series 2016	Unlimited Tax Refunding Bonds	104,170,000
Series 2015	Unlimited Tax School Building and Refunding Bonds	200,775,000
Series 2014	Unlimited Tax School Building Bonds	6,395,000
Series 2013	Unlimited Tax School Building and Refunding Bonds	8,960,000
Series 2012	Unlimited Tax School Building Bonds	3,985,000
Series 2008	Unlimited Tax School Building Bonds	17,000,000
	<b>Total</b>	<b><u>\$1,240,965,000</u></b>

**2020-2021 Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF June 22, 2021**

<b>Taxing Jurisdiction</b>	<b>Taxable Assessed Value</b>	<b>Total Tax Supported Debt</b>	<b>Estimated % Applicable</b>	<b>District's Overlapping Tax Supported Debt</b>
Belmont FWSD #1	\$574,198,037	\$74,135,000	30.52%	\$22,626,002
Canyon Falls WC&ID #2	\$262,356,260	\$24,990,000	79.54%	\$19,877,046
Denton County	\$115,693,123,870	\$607,670,000	9.43%	\$57,303,281
Flower Mound, Town of	\$12,720,533,692	\$149,285,000	0.82%	\$1,224,137
Fort Worth, City of	\$82,465,516,515	\$763,335,000	12.88%	\$98,317,548
Grapevine, City of	\$10,407,938,272	\$138,030,000	0.21%	\$289,863
Haslet, City of	\$1,020,929,333	\$7,705,000	100.00%	\$7,705,000
Justin, City of	\$480,109,890	\$14,995,000	100.00%	\$14,995,000
Keller, City of	\$6,167,978,364	\$53,090,000	0.38%	\$201,742
New Fairview, City of	\$156,573,319	\$2,930,000	58.71%	\$1,720,203
Newark, City of	\$69,735,695	\$597,000	100.00%	\$597,000
Northlake Municipal Mgmt Dist	\$103,500,427	\$15,570,000	100.00%	\$15,570,000
Northlake Town of	\$1,243,426,711	\$27,425,000	90.83%	\$24,910,128
Rhome, City of	\$168,284,991	\$3,927,000	100.00%	\$3,927,000
Roanoke, City of	\$2,561,770,193	\$42,595,000	100.00%	\$42,595,000
Southlake, City of	\$7,615,973,615	\$61,632,000	3.33%	\$2,052,346
Tarrant County	\$219,908,316,431	\$240,445,000	4.49%	\$10,795,981
Tarrant County College District	\$221,750,828,044	\$264,175,000	4.49%	\$11,861,458
Tarrant County Hospital District	\$220,311,777,399	\$14,495,000	4.49%	\$650,826
Trophy Club MUD #1	\$1,914,799,192	\$7,205,000	78.40%	\$5,648,720
Trophy Club, Town of	\$2,284,439,786	\$19,219,000	98.26%	\$18,884,589
Westlake, Town of	\$1,427,149,406	\$31,684,000	16.38%	\$5,189,839
Wise County	\$8,769,803,397	\$7,355,000	13.48%	\$991,454
<b>Total Overlapping Debt</b>				<b>\$367,934,161</b>
Northwest ISD	\$ 22,291,509,381	\$1,223,981,739	100.00%	\$1,223,981,739
<b>Total Direct Debt</b>				<b>\$1,223,981,739</b>
<b>Total Direct and Overlapping Tax Supported Debt</b>				<b>\$1,591,915,900</b>
<b>Total Direct and Overlapping Tax Supported Debt to Taxable Assessed Valuation</b>				<b>7.14%</b>
<b>Per Capita Direct and Overlapping Tax Supported Debt</b>				<b>\$10,919</b>

Note: The percentage of overlapping debt applicable is estimated using taxable property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the District's boundaries and dividing it by each unit's total taxable value.

Source: Northwest Independent School District OFFICIAL STATEMENT dated June 24, 2021 page 46

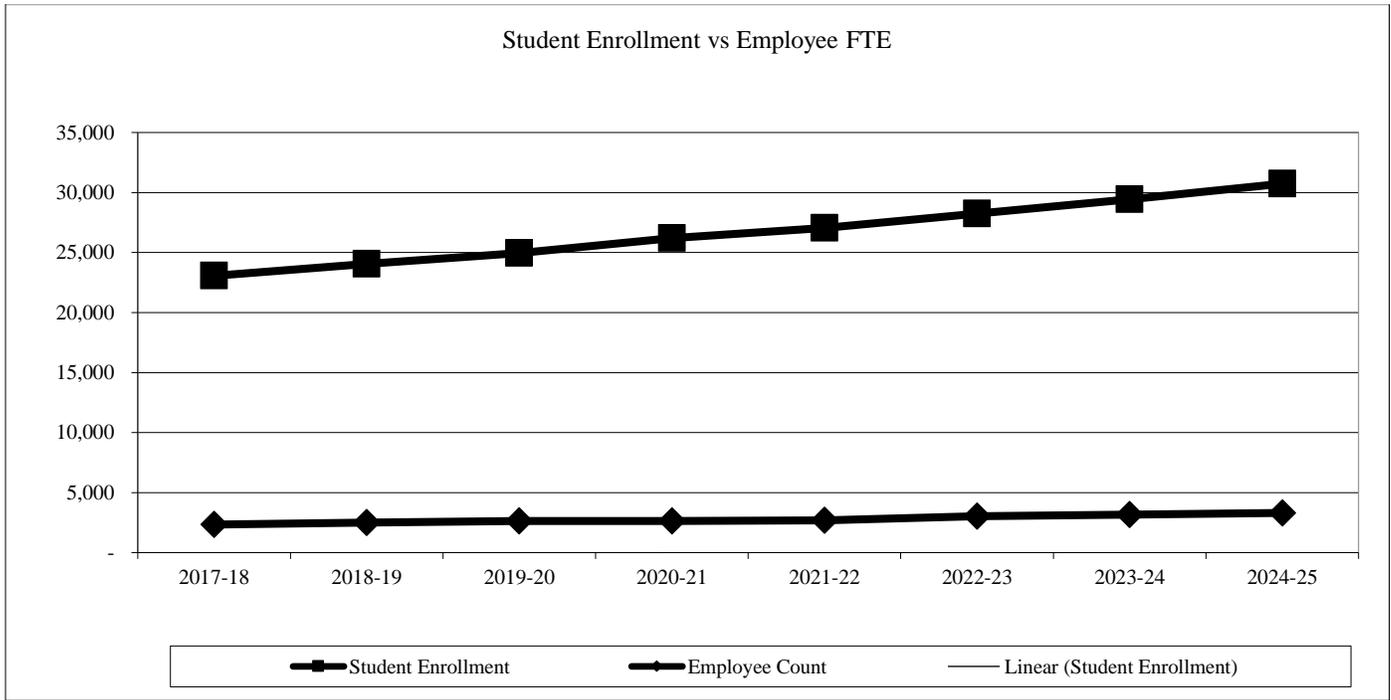
**2020-2021 Adopted Budget**

**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>(EC-5<sup>th</sup>)</u>	<u>(6<sup>th</sup>-8<sup>th</sup>)</u>	<u>(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

2020-2021 Adopted Budget

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
ENROLLMENT BY ORGANIZATION  
BUDGET FOR THE YEAR ENDING JUNE 30, 2022**

Description	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Budget 2020-21</u>	<u>Budget 2021-22</u>
Northwest High School	1,756	1,816	1,908	1,966	2,057
Byron Nelson High School	2,508	2,499	2,478	2,571	2,712
V. R. Eaton High School	2,190	2,443	2,541	2,719	2,945
James M. Steele Accelerated High School	144	186	232	200	232
Alternative Education Campuses	<u>34</u>	<u>37</u>	<u>30</u>	<u>81</u>	<u>31</u>
<b>Total High Schools</b>	<b><u>6,632</u></b>	<b><u>6,981</u></b>	<b><u>7,189</u></b>	<b><u>7,537</u></b>	<b><u>7,977</u></b>
Medlin Middle School	1,117	1,121	1,102	1,088	1,082
Gene Pike Middle School	933	976	1,017	1,065	1,076
Chisholm Trail Middle School	1,067	473	490	533	588
John M. Tidwell Middle School	1,212	954	1,027	1,039	1,076
Truett Wilson Middle School	1,050	929	929	958	1,296
Leo Adams Middle School	-	<u>1,177</u>	<u>1,348</u>	<u>1,459</u>	<u>1,255</u>
<b>Total Middle Schools</b>	<b><u>5,379</u></b>	<b><u>5,630</u></b>	<b><u>5,913</u></b>	<b><u>6,142</u></b>	<b><u>6,373</u></b>
Haslet Elementary School	704	469	470	495	575
Justin Elementary School	567	631	572	630	559
Lakeview Elementary School	619	588	591	600	567
Roanoke Elementary School	748	771	646	645	682
Seven Hills Elementary School	568	560	513	522	537
Samuel Beck Elementary School	833	819	801	802	759
W. R. Hatfield Elementary School	503	381	398	447	469
Prairie View Elementary School	445	447	481	486	595
Sonny and Allegra Nance Elementary School	567	608	589	604	484
J. Lyndal Hughes Elementary School	628	685	677	704	656
Kay Granger Elementary School	923	784	777	782	778
Sendera Ranch Elementary School	560	651	632	625	593
O. A. Peterson Elementary School	758	733	762	774	770
Clara Love Elementary School	612	741	691	679	688
J. C. Thompson Elementary School	686	612	691	757	757
Carl E. Schluter Elementary School	715	778	877	948	654
Wayne A. Cox Elementary School	614	680	768	853	784
Lizzie Curtis Elementary School	-	503	608	731	641
Lance Thompson Elementary School	-	-	304	448	598
Berkshire Elementary	-	-	-	-	<u>554</u>
<b>Total Elementary Schools</b>	<b><u>11,050</u></b>	<b><u>11,441</u></b>	<b><u>11,848</u></b>	<b><u>12,532</u></b>	<b><u>12,700</u></b>
<b>Total Enrollment</b>	<b><u>23,061</u></b>	<b><u>24,052</u></b>	<b><u>24,950</u></b>	<b><u>26,211</u></b>	<b><u>27,050</u></b>

**2020-2021 Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
EMPLOYEE (FTE) COUNT BY ORGANIZATION  
BUDGET FOR THE YEAR ENDING JUNE 30, 2022**

<b>Description</b>	<b>Actual 2017-18</b>	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Budget 2020-21</b>	<b>Budget 2021-22</b>
Northwest High School	160.12	163.77	163.60	183.32	183.32
Byron Nelson High School	193.01	191.83	189.50	214.57	214.57
V. R. Eaton High School	165.58	176.71	192.50	197.81	197.81
James M. Steele Accelerated High School	26.85	28.91	30.34	28.72	28.72
Alternative Education Campuses	14.30	15.52	5.53	6.48	6.48
Medlin Middle School	89.69	89.69	93.10	99.50	99.50
Gene Pike Middle School	78.74	85.75	88.49	92.49	92.49
Chisholm Trail Middle School	92.71	61.50	62.46	65.70	65.70
John M. Tidwell Middle School	94.95	83.75	85.31	91.27	91.27
Truett Wilson Middle School	88.78	88.40	82.79	93.10	96.44
Leo Adams Middle School	1.00	89.72	102.69	96.44	96.44
Haslet Elementary School	57.91	49.43	50.01	53.01	53.01
Justin Elementary School	51.37	54.44	52.00	59.44	59.44
Lakeview Elementary School	55.30	55.51	59.38	61.66	61.66
Roanoke Elementary School	66.09	66.96	58.41	73.57	73.57
Seven Hills Elementary School	55.40	54.66	57.11	61.46	61.46
Samuel Beck Elementary School	66.37	64.08	64.41	70.48	70.48
W. R. Hatfield Elementary School	53.16	49.11	47.01	52.47	52.47
Prairie View Elementary School	54.08	54.32	56.09	58.19	58.19
Sonny and Allegra Nance Elementary School	48.51	53.13	54.22	56.20	56.20
J. Lyndal Hughes Elementary School	57.03	64.44	66.70	71.53	71.53
Kay Granger Elementary School	70.55	62.92	63.50	68.33	68.33
Sendera Ranch Elementary School	54.53	59.95	59.04	65.18	65.18
O. A. Peterson Elementary School	68.95	68.06	67.06	72.09	72.09
Clara Love Elementary School	57.64	68.52	66.85	70.92	70.92
J. C. Thompson Elementary School	55.91	55.28	62.30	65.80	65.80
Carl E. Schluter Elementary School	63.31	67.74	73.66	71.63	71.63
Wayne A. Cox Elementary School	56.69	58.82	68.50	65.65	65.65
Lizzie Curtis Elementary School	-	44.44	56.08	46.89	46.89
Lance Thompson Elementary School	-	-	39.47	47.08	47.08
Berkshire Elementary					56.00
Enhanced Services	71.40	82.18	82.50	42.20	35.60
Cocurricular/Extracurricular Activities	10.00	13.00	12.00	12.00	10.00
Superintendent of Schools	5.00	4.00	4.00	3.00	3.00
Communications	10.00	8.00	8.00	7.00	7.00
Curriculum and Instruction	38.00	43.00	53.00	32.20	32.20
Legal Counsel	2.00	2.00	2.00	2.00	2.00
Human Resources	12.00	14.00	15.00	19.00	19.00
Financial Services	19.00	21.00	22.00	24.50	24.50
Technology Services	69.26	75.02	82.33	59.00	59.00
Facilities Planning, and Construction	53.00	54.94	72.95	65.90	65.90
Multi-Campus	48.81	58.30	59.00	18.00	15.15
<b>Total Employees</b>	<b><u>2,335.00</u></b>	<b><u>2,505.00</u></b>	<b><u>2,631.90</u></b>	<b><u>2,645.78</u></b>	<b><u>2,693.67</u></b>

## 2020-2021 Adopted Budget

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

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

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

### Category Overview

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

#### Campus Category Overview Rates

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



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

**How do you prefer to receive information from NISD?**

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

**Key Points**

- 82% feel the school district adequately informs me about issues and major decisions regarding crisis situations, academic programs, student growth, school finance, school calendar, district policies, etc.
- 87% feel NISD invests resources to ensure students, parents and the community receive optimal educational services.
- 56% are aware of Robin Hood and NISD’s Chapter 41 status.
- 94% feel their child is safe at school!
- 71% satisfied with food service – decrease of 11% from 2016.
- 89% satisfied with transportation – increase of 10% from 2016.
- 94% agree teachers hold high expectations for their children.
- 92% felt central office staff were polite and helpful
- GEM Award – customer service training

**Performance Measures – Texas Academic Performance Reports (TAPR)**

The Texas Academic Performance Reports (TAPR) gathers a wide range of information on the performance of students in each school and district in Texas every year. Performance is shown disaggregated by student groups, including ethnicity and low-income status. The reports also provide extensive information on school and district staff, programs, and student demographics. Given the impact of COVID-19, Governor Greg Abbot 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.

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

## 2020-2021 Adopted Budget

### 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](#).

<b>Texas Accountability System STAAR Percent at Approaches Standard or Above All Grades</b>					
<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>	85%	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>	5.1%	4.6%	4.9%	no testing	6.9%
<b>At-Risk</b>	32.9%	31.4%	31.8%	no testing	29.0%

**2020-2021 Adopted Budget**

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

This is the 17th year of School FIRST (Financial Accountability Rating System of Texas), a financial accountability system for Texas school districts developed by the Texas Education Agency in response to Senate Bill 875 of the 76th Texas Legislature in 1999. The primary goal of School FIRST is to achieve quality performance in the management of school districts’ financial resources, a goal made more significant due to the complexity of accounting associated with Texas’ school finance system.

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



**Financial Integrity Rating System of Texas**

**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
<p><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></p> <p>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.</p>		

## 2020-2021 Adopted Budget

### Risk Factors

A student is identified as being at risk of dropping out of school based on state-defined criteria. A student is defined as “economically disadvantaged” is he or she is eligible for free or reduce – price lunch or other public assistance.

Dropout and Graduation Rates		
	Dropout Rate	4-year Graduation Rate
2019	0.9%	96.2%
2018	0.8%	95.0%
2017	0.8%	94.6%
2016	0.9%	93.5%
Economically Disadvantaged		
	District	State
2019	20.9%	60.6%
2018	18.9%	58.8%
2017	18.3%	59.0%
2016	18.7%	59.0%

## 2020-2021 Adopted Budget

### **District, Student, and Staff Accomplishments** **District/Campus Accomplishments**

#### **Student Accomplishments**

Northwest ISD was named a District of Distinction by the Texas Art Education Association, an honor given to Texas school districts that advocate for and integrate visual arts curriculum in their schools.

The Class of 2021 was offered more than \$2.3 million in college fine arts scholarships.

Some of the year's fine arts highlights include:

BNHS competition cheer team won the State UIL 6A Division II Cheer Championship.

Debate students from BNHS and NHS earned top honors at regional tournaments and qualified for state and national tournaments.

NISD Middle School Musical performed "Shrek Jr." to sold-out audiences and live streamed the show for at-home audiences.

BNHS, NHS, and EHS musicals earned a combined six awards at the Betty Buckley Awards, including the district's first-ever Best Musical award for Eaton's performance of "Matilda." BNHS won Best Lighting Design and NHS earned a special recognition for Outstanding Performance at the Dallas Summer Musicals High School Musical Theatre Awards.

Eight high school art students advanced to the State VASE contest, and an EHS student won first place in the Congressional Art Competition.

A combined 12 students from BNHS, NHS and EHS were selected to a TMEA all-state ensemble. Medlin Middle School Band was named a Class AA Commended Winner from the Foundation for Music Education.

The Dazzlers, Sapphires, and Sidekicks drill teams each performed in regional and national competitions, earning top marks including Grand Championships.

During the 2020-2021 school year, 74 student-athletes signed letters of intent to take part in collegiate athletics. Some of the year's athletic postseason highlights include:

Football - NHS 5A Bi-District Qualifiers, BNHS 6A Bi-District Qualifiers, EHS 6A Regional Quarterfinalist

Volleyball - BNHS 6A Regional Semifinalist, EHS 6A Regional Finalist

Cross Country - NHS 1 Boys 5A Regional Qualifier, EHS 2 Boys 6A Regional Qualifiers

Boys Basketball - BNHS 6A Regional Semifinalist, EHS 6A Area Finalist

Girls Basketball - NHS 5A Bi-District Qualifiers

Powerlifting - NHS 1 Boys State Qualifier, EHS 1 Boys State Qualifier and 1 Girls State Qualifier

Wrestling - NHS 5 Girls 5A State Qualifiers / 1 Silver Medalist and 5 Boys 5A State Qualifiers, BNHS 1 Girls 6A State Qualifier and 4 Boys 6A State Qualifiers, EHS 1 Girls 6A State Alternate

Swim & Dive - BNHS 4 Girls 6A State Qualifiers, NHS 1 Girls 5A State Qualifier, EHS 2 Boys 6A State Qualifiers

## 2020-2021 Adopted Budget

Track & Field - BNHS 4 Boys 6A State Qualifiers / Boys Silver Medalist 110 Hurdles / 1 Girls 6A State Qualifier, NHS 1 Girls 5A State Qualifier / Bronze Medalist High Jump

Golf - NHS Girls 5A State Qualifying Team, BNHS Girls 6A Regional Qualifying Team / 1 Boys 6A Regional Qualifier

Seven teams from Northwest ISD advanced to the Destination Imagination Global Finals tournament, which took place virtually this year. Four teams garnered a first-place finish at the state Destination Imagination tournament including the Toxic Tiger Sharks and the Fla-Mangos from Lakeview Elementary, the Desperadoes of DI from Beck Elementary and the Fire-Breathing Rubber Ducks, which consists of team members from Northwest High School, Medlin Middle School and Adams Middle School. The Rubber Ducks and the Desperadoes teams also won the highest score on the Instant Challenge in their divisions. The JES Detectives from Justin Elementary placed second, while A Strong Finish from Northwest High School and Cumberland from Byron Nelson High School each earned seventh place in their divisions.

A student from Steele Accelerated High School was named a semifinalist in the National Merit Scholarship Program. Thirteen students: 2 from NHS, 9 from BNHS, and 2 from EHS were named as Commended Scholars.

Fourteen Steele Accelerated High School students earned associate degrees while still in high school.

Thirteen Cosmetology Academy seniors received their cosmetology licenses before graduation.

### Staff Accomplishments

Fifth grade teacher Valerie Valadez from Clara Love, was named a distinguished award recipient of the 2021 Ernest and Sarah Butler Awards for Excellence in Science Teaching by the Texas Medical Association.

Cara Carter, Northwest ISD's executive director of technology, was named the 2021 Technology Administrator of the Year for Texas by the Texas Computer Education Association.

Executive Director for College, Career Readiness, and Innovation, CyLynn Braswell, was named the Career and Technical Association of Texas (CTAT) Administrator of the Year.

EHS teacher Matthew Moore was selected to Yamaha's 40 Under 40 educators list.

Kristy Butler, Medlin Middle School teacher, was named state finalist for Presidential Awards for Excellence in Mathematics and Science Teaching.

NHS English teacher Lisa Day, was named ESC Region 11's Secondary Teacher of the Year.

### District/Campus Accomplishments

Elementary schools across our district again held the annual Northwest Reads program, which invites community members to share their love of reading with young students. This year, more than 700 community members read books to children virtually because of the COVID-19 pandemic. Visitors were brought in over video chat and led reading sessions at each of Northwest ISD's 19 elementary schools. Childhood literacy continues to remain a focal point in our district, and we hope every student loves to read, across all ages and grade levels!

The National Parent Teacher Association named seven Northwest ISD schools – Justin, Hughes, Lance Thompson, and Lakeview elementary schools, Pike Middle School, and Northwest Byron Nelson high schools – to its list of 2020-22 Schools of Excellence. The schools were named to the list for maintaining positive community environments with their associations.

## 2020-2021 Adopted Budget

The design of Lance Thompson Elementary earned the Caudill Class recognition for 2020-2021 in the Texas Association of School Administrators' annual architecture competition, the top honor available for a school's architecture. Together, nearly 200 students, educators and district leaders envisioned a school with no boundaries, where learning was always on display. Biophilic design elements, connection to the outdoors, flexible small and large learning spaces, grade-level neighborhoods and an iconic, treehouse-inspired commons create a unique and inspirational academic experience.

All four high schools have been named to the U.S. News & World Report 2021 Best High Schools list.

Niche.com ranks Northwest ISD among the top 100 school districts in Texas for the 2020-2021 school year. The website gave the district high marks in all categories, particularly academics, college prep, and clubs and activities.

The Northwest ISD Education Foundation presented 28 teaching grants to 17 campuses totaling \$61,846. For the first time ever, NEF also awarded a \$45,000 NISD all campus grant. All thirty campuses received a \$1,500 grant to support instruction in the classroom! NEF also awarded 41 scholarships to students across all four high schools totaling \$57,000.

Northwest ISD received the **Award of Merit for Purchasing Operations** with Recognized Status from the Texas Association of School Business Officials for the tenth consecutive year.

The Northwest ISD budget document was awarded the **Meritorious Budget Award** by ASBO for the 19<sup>th</sup> time.

The Government Finance Officers Association of the United States and Canada (**GFOA**) awarded a **Certificate of Achievement for Excellence in Financial Reporting** to Northwest Independent School District for its Comprehensive Annual Financial Report (CAFR) for the year ending June 30, 2020 for the 19<sup>th</sup> time.

The Association of School Business Officials International (**ASBO**) awarded a **Certificate of Excellence in Financial Reporting** to Northwest Independent School District for its Comprehensive Annual Financial Report (CAFR) for the year ending June 30, 2020 for the 17<sup>th</sup> time.

# 2020-2021 Adopted Budget



## Northwest ISD Instructional Calendar

2021-2022 School Year

\*Calendar is subject to change

July 2021						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

July 2, 5-9, 16, 23, 20 | District Offices Closed  
July 27, 28, 29 | ENGAGE

August 2021						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

August 3, 4, 5 | New to NISD Teachers Report  
August 9-13, 16-17 | All NISD Report for PL  
August 18 | 1<sup>st</sup> Day of School

September 2021						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

September 6 | Student-Staff Holiday  
September 24 | 6-week UIL Grade Check

October 2021						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

October 8 | End of 1<sup>st</sup> Quarter & Early Release  
October 11 | Student Holiday/Teacher Flex  
October 12 | Beginning of 2<sup>nd</sup> Quarter

November 2021						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

November 1 | Student-Staff Holiday  
November 2 | Student Holiday/Teacher PL  
November 22-23 | Student Holiday/Teacher Flex  
November 24-26 | Student-Staff Holiday

December 2021						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

December 17 | End of 2<sup>nd</sup> Quarter & Early Release  
December 20-31 | Student-Staff Holiday

January 2022						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

January 3-4 | Teacher Professional Learning  
January 5 | Beginning of 3<sup>rd</sup> Quarter  
January 17 | Student-Staff Holiday

February 2022						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

February 21 | Student-Staff Holiday

March 2022						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

March 11 | End of 3<sup>rd</sup> Quarter & Early Release  
March 14-18 | Student-Staff Holiday  
March 21-22 | Teacher Professional Learning  
March 23 | Beginning of 4<sup>th</sup> Quarter

April 2022						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

April 15 | Student Holiday/Teacher Flex

May 2022						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

May 26 | End of 4<sup>th</sup> Quarter/Early Release  
May 26 | Last Day of School  
May 30 | District Offices Closed

June 2022						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

June 3, 10, 17, 24 | District Offices Closed

IMPORTANT STUDENT DATES
<b>Student and Staff Holidays</b> September 6, November 1, November 24-26, December 20-31, January 17, February 21, March 14-18
<b>Student Holidays</b> October 11, November 22 & 23, April 15
<b>Student Holidays – Teacher Professional Learning Days</b> November 2, January 3-4, March 21-22
<b>STAAR Testing Dates</b>
<b>Early Release Days for Students</b> October 8, December 17, March 11, May 26

IMPORTANT STAFF DATES
<b>Student and Staff Holidays</b> September 6, November 1, November 24-26, December 20-31, January 17, February 21, March 14-18
<b>Student Holiday – Teacher Flex Days</b> October 11 (Parent-Teacher Conf. Flex Days) November 22 & 23, April 15 (Summer Professional Learning Flex Days – 18 hours)
<b>All NISD Staff report – Professional Learning</b> August 9-13 and 16-17
<b>Professional Learning Flex Days</b> November 2, January 3 & 4 March 21-22 <i>These days count toward the total instructional minutes required by TEA.</i>
<b>STAAR Testing Dates</b>
<b>Engage Professional Learning Conference</b> July 27, 28, 29
<b>New to NISD Teachers report</b> August 3, 4, 5

## 2020-2021 Adopted Budget

### Education Terms and Abbreviations

**Academic Excellence Indicators System (AEIS):** A system of indicators established by the Legislature and adopted by the State Board of Education to help determine the quality of learning on a campus and in a school district. The indicators include passing rates on the state assessment tests, attendance, graduation rates, dropout rates, and scores on college entrance exams. The state will assess district and school performance compared with state-level standards. AEIS is the foundation for a school district's accountability rating.

**Accountability Ratings:** The Accountability Ratings System ranks campuses and districts as *exemplary*, *recognized*, *acceptable*, and *low performing* based on the percentage of students who pass the state assessment instruments and the dropout rate.

**Accrual Basis of Accounting:** A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

**Actual Tax Rate or Nominal Tax Rate:** The tax rate levied by school districts and used to calculate tax bills. (See "Effective Tax Rate.")

**Alternative Education Program (AEP):** The law governing AEPs requires school districts to set up an educational setting for students who engage in certain illegal conduct or for students who violate certain provisions of the school district's code of conduct. Students assigned to an AEP must be separated from students not included in that program. These programs have come to be called "disciplinary AEPs." Many school districts have established alternative education programs for dropout prevention and to address the unique needs of the small percentage of students who do not "fit" the traditional secondary schools. All AEPs must provide for students' educational and behavioral needs. Districts must allocate to an AEP the same expenditure per student that would be allocated to the student's school if the student was attending the student's regularly assigned program, including a special education program.

**Alternative Teacher Education Programs:** Some institutions of higher education, education service centers, and large school districts have been approved by the State Board for Educator Certification to operate alternative programs of preparation for teachers and administrators. These programs may involve university coursework or other professional development experiences, as well as intense mentoring and supervision during the candidate's first year in the role of educator. In addition, some regional education service centers offer alternative programs of preparation similar to the school-based programs.

**Association of School Business Officials International (ASBO):** The Association of School Business Officials International, founded in 1910, is a professional association which provides programs and services to promote the highest standards of school business management practices, professional growth, and the effective use of educational resources.

**Available School Fund (ASF):** Created by the Texas Constitution of 1876, the ASF is made up of earnings from the Permanent School Fund and constitutionally dedicated motor fuel taxes and other miscellaneous revenue sources. The bulk of ASF revenue is distributed on a per-capita basis to all school districts. A portion provides funding for free textbooks and technology needs for schoolchildren.

**Basic Allotment:** The basic allotment is the initial or starting number that, after adjustment, is used to calculate foundation program costs and state aid to school districts. Currently, the basic allotment is \$2,537 per student.

**Budgetary Basis of Accounting:** The method used to determine when revenues and expenditures are recognized for budgetary purposes.

**Campus or Campus Program Charter:** A local school board may grant a charter to parents and teachers of a campus within the district if the board receives a petition signed by the parents of a majority of the students at the campus and a majority of teachers at the campus. The code also permits two or more campuses to form a cooperative charter program. Other charters are home-rule school district charters and open-enrollment charters.

## 2020-2021 Adopted Budget

**Capital Appreciation Bond (CAB):** A bond that is issued at a deep discount and does not have a stated coupon rate. Both principal and interest are due and payable at maturity.

**Caps:** A general term that describes statutory limits on tax rates, revenues, or increases in school district expenditures.

**Chapter 49 District:** Refers to Chapter 49 of the Texas Education Code, which pertains to school districts with property wealth in excess of \$305,000 per weighted student and subject to reduction provisions.

**Chapter 49 Options:** Provides school districts with property wealth in excess of \$305,000 per weighted ADA with five options to reduce their property wealth to the \$305,000 threshold: (1) district consolidation by board action, (2) detachment and annexation of property by board action, (3) purchase of attendance credits from the state (voter approval required), (4) contract with other districts for educating their students (voter approval required), and (5) tax base consolidation (voter approval required).

**CISD:** Consolidated Independent School District.

**Compensatory Education:** The state compensatory education allotment provides additional financial support to school districts to teach educationally disadvantaged pupils and underachieving students. A program of compensatory education should provide additional services and instructional support, beyond the regular program, to help students compensate for academic deficiencies and includes programs for at-risk students. The allotment is based upon the number of students participating in the federal free or reduced-price lunch program.

**Completion Rate:** A longitudinal measure that shows the status of students expected to graduate, starting with their first attendance in ninth grade.

**Annual Comprehensive Financial Report (ACFR):** A financial report that encompasses all funds and component units of the government. The CAFR should contain (a) the basic financial statements and required supplementary information, (b) combining statements to support columns in the basic financial statements that aggregate information from more than one fund or component unit, and (c) individual fund statements as needed. The CAFR is the governmental unit's official annual report and also should contain introductory information, schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, and statistical data.

**Conforming Textbook List:** One of two lists to which the State Board of Education assigns textbooks it adopts. This list includes textbooks that address all of the adopted Texas Essential Knowledge and Skills (TEKS) for the subject and grade level and that meet applicable physical specifications. (See "Nonconforming Textbook List.")

**Cost of Education Index (CEI) or Adjustment:** An index the state uses to adjust the basic allotment to account for geographic or other cost differences beyond local school district control. The current index has not been updated since 1990.

**County Appraisal District (CAD):** Each county (some multicounty) has established an appraisal district office that is responsible for maintaining taxable real and personal property records and placing a value on all property for taxation purposes. A chief appraiser, an individual appointed by an appraisal district board of directors, heads the CAD office. The appraisal district board is, in turn, elected by certain taxing entities.

**CSD or CCSD:** Common School District or Common Consolidated School. Generally, very small districts with three-member (CSD) or seven-member boards of trustees that govern district affairs. Taxing authority is held by the county commissioner's court.

**Denton Central Appraisal District (DCAD):** (See "County Appraisal District.")

## 2020-2021 Adopted Budget

**Denton County Tax Assessor / Collector (DCTA/C):** The Tax Assessor/Collector is the constitutional office directed to assess and collect all ad valorem tax accounts as identified and valued by the Denton Central Appraisal District. The Denton County Tax Office also collects property taxes for 47 other taxing jurisdictions (school districts, cities and special districts).

**Debt Service:** (See "Interest and Sinking Fund.")

**Disciplinary Alternative Education Programs:** (See "Alternative Education Program.")

**Distinguished Budget Presentation Award (Budget Awards Program):** The Budget Awards Program is designed Government Finance Officers Association to encourage governments to prepare budget documents of the highest quality to meet the needs of decision-makers and citizens. Since the program was first established in 1984, participation has grown from 113 to 912. During FY 2001, approximately 925 governments are expected to submit budgets to the program.

**District:** Northwest Independent School District.

**District-Level Decision-Making Process:** The school board annually approves district and campus performance objectives and assures that district and campus plans are mutually supportive and, at a minimum, meet the state's educational goals. Each district has a distinct improvement plan that is developed, evaluated, and revised each year by the superintendent, with the assistance of the district-level decision-making committee.

**Dropout:** A student is identified as a dropout if he or she is absent without an approved excuse or document transfer and does not return to school by the fall of the following year, or if he or she completes the school year but fails to reenroll the following school year. School districts report the status of all students enrolled in grades 7 through 12 in the district during the prior school year in one of two ways: as being in school or as having left school. The "leaver record" provides reasons for leaving school.

**Dropout Rate (Annual):** The annual dropout rate is the count of official dropouts summed across all grades (7 through 12) divided by the number of students summed across all grades (7 through 12). The annual dropout rate is different than a longitudinal rate, which compares the number of students who began school together in the seventh grade and who eventually graduate.

**Edgewood v. Meno:** The long-running school finance equity lawsuit formerly known as *Edgewood v. Kirby*, was filed in 1984 by a group of low-property wealth school districts (led by Edgewood ISD in San Antonio). At the center of the dispute was what constitutes an efficient system of school finance. In 1995, the Texas Supreme Court defined an efficient system of school finance as one that provides all districts with substantially equal access to operations and facilities funding necessary for the general diffusion of knowledge. The court held that Senate Bill 7, the 1993 school finance law, met this standard.

**Education Service Center (ESC):** Twenty intermediate education units located in regions throughout Texas that assist and provide services for local school districts.

**Educator Certification:** Everyone certified to teach in Texas must hold a bachelor's degree with coursework in three areas: (1) a broad general education, (2) an academic specialization(s), and (3) teaching knowledge and abilities. The exceptions to the degree requirement are certain career and technology certificates issued on the basis of work experience. Additionally, candidates for certification must demonstrate basic academic skills by passing tests in reading, mathematics, and writing before admission to a teacher-preparation program or must show evidence of these skills on other appropriate alternative assessments.

**Effective Tax Rate:** The tax rate that, if applied to the current local tax roll, would raise the same amount of revenue as in the previous year. This tax rate is an important element of the annual truth-in-taxation process.

**Electronic Textbooks:** This term includes computer software, interactive video- disc, magnetic media, CD-ROM, computer courseware, on-line services, an electronic medium, or other electronic means.

## 2020-2021 Adopted Budget

**Equity:** In school finance, the term refers to fair or equal distribution of resources for schooling, taking into account student differences and school district characteristics. The standard used by the Texas Supreme Court is a taxpayer equity standard, which means similar revenue for similar tax effort. In other words, the school finance system is to be property wealth neutral: a district's property tax base should have little or no impact on its ability to finance the local share of the Foundation School Program.

**Facilities Funding:** The Legislature provides assistance to school districts for facilities construction in two ways. The Instructional Facilities Allotment (IFA) provides a state partnership with local districts in making debt service payments to retire bonds for construction of new facilities or renovations to existing facilities. Districts receiving aid are guaranteed \$35 per pupil per penny of tax effort. State aid is limited by appropriations and low-wealth districts have priority in receiving IFA funding. The Existing Debt Allotment provides state assistance to districts for existing debt that is not covered by IFA funding. The state guarantees \$35 per unweighted student per penny for up to 12 cents of tax effort. The commissioner of education has extended the tax cap to 29 cents for the 2002-03 school year.

**Financial Integrity Rating System of Texas (FIRST):** The 77th Legislative Session directed the commissioner of education, in consultation of the Comptroller's office, to "...develop and implement a financial accountability rating system for school districts in this state." In response to this directive, the Texas Education Agency (TEA) developed the Financial Integrity Rating System of Texas (FIRST), which was fully implemented in the 2003-04 school year using 2002-03 data.

**Foundation School Program (FSP):** A program for the support of a basic instructional program for all Texas schoolchildren. Money to support the program comes from the Permanent School Fund, Available School Fund, Foundation School Fund, state general revenue, and local property taxes. The state establishes a foundation level and sets, for each district, a calculated contribution level called the local fund assignment (LFA). The greater a district's property wealth, the higher the LFA. State aid makes up the difference between the LFA and the foundation level. (See also "Local Fund Assignment.") Currently, the FSP described in the Texas Education Code consists of three parts or tiers. The first tier provides funding for a basic program. The second tier provides a guaranteed-yield system so that school districts have substantially equal access to revenue sufficient to support an accredited program. The third tier equalizes debt service requirements for existing facilities debt.

**Foundation School Program Tax Rate:** This is the rate used in calculating state aid to school districts. It is calculated by dividing actual collections by the prior year's taxable value determined by the state property tax division of the state comptroller.

**Government Finance Officers Association (GFOA):** A professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906. The association's nearly 15,000 members are dedicated to the sound management of government financial resources.

**Guaranteed Yield:** A school finance plan in which the state specifies a revenue yield that it will guarantee in terms of revenue per student per penny of local tax effort. The districts adopt tax rates and levy taxes. The state makes up the difference between what each district levies locally per student and the guaranteed-yield per student. High-wealth districts may raise all of their guaranteed-yield revenue from local tax sources. In Texas, this is commonly known as Tier 2 in the Foundation School Program. In 2002-03, the guarantee is \$27.14 per weighted student.

**Home-Rule School District Charters:** The Texas Education Code permits a school district to adopt a home-rule school district charter itself and break free from many state rules and regulations. Home-rule school districts must maintain satisfactory performance on the statewide accountability system. The concept is patterned after home-rule municipalities in Texas. Other charter programs include open-enrollment charters and campus, or campus program, charters. To date, no Texas school district has gone through the home-rule charter process.

**Independent School District (ISD):** The Texas Constitution permits the state Legislature to create school districts. Each district operates its schools and taxes property within the district to support, in part, the schools. The term independent refers to the fact that the school district is not a part of city or county government and has independent budgeting and taxing

## 2020-2021 Adopted Budget

authority. In some states, cities or town- ships operate or fund schools in addition to providing other government services. ISDs are governed by locally elected boards of trustees.

**Individual Education Plan (IEP):** A document required by federal law that details the special education requirements for each disabled student and explains how the school intends to address the student's needs. An IEP is intended to help ensure that disabled students have equal access to public education in the least restrictive environment.

**Individuals with Disabilities Education Act (IDEA):** The 1997 IDEA strengthens academic expectations and accountability for the nation's 5.4 million children with disabilities.

**Instructional Facilities Allotment (IFA):** Since 1997, the IFA has provided districts funds to school districts to help pay for debt service. The mechanism for computing the state and local share of the IFA payment is a guaranteed-yield formula. Low-wealth school districts and school districts not already participating in the IFA program have priority in receiving IFA funding for construction or ;ease of new instructional facilities.

**Interest and Sinking Fund (I&S) Tax Levy:** Also called the debt service fund. A tax levied and money used by school districts to pay for bonded indebtedness, usually construction of facilities or other capital needs.

**Juvenile Justice Alternative Education Program (JJAEP):** In counties with populations greater than 125,000, the juvenile board must develop a juvenile justice AEP approved by the Texas Juvenile Probation Commission. In these larger counties, students who engage in conduct requiring expulsion under Chapter 37 of the Texas Education Code must be placed in a JJAFP.

**Local Fund Assignment (LFA):** The portion of the foundation program allotment required to be paid by school districts using the local property tax. The greater the property wealth of the district, the higher the LFA and the lower the amount of state aid the district will receive. (See also "Foundation School Program.")

**Maintenance and Operations Tax (M&O):** A local school district tax rate that raises revenue to be used for any legal purpose to operate and maintain the district's schools.

**Modified Accrual Basis of Accounting:** Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

**Meritorious Budget Award (MBA):** The Meritorious Budget Award was designed by the Association of School Business Officials International and school business management professionals to enable school business administrators to achieve a standard of excellence in budget presentation. The program helps school systems build a solid foundation in the skills of developing, analyzing, and presenting a budget. The Meritorious Budget Award is only conferred to school systems that have met or exceeded the Meritorious Budget Award Program Criteria.

**Nonconforming Textbook List:** One of two lists to which the State Board of Education assigns textbooks it adopts. This list must include textbooks that address at least half of the adopted Texas Essential Knowledge and Skills (TEKS) for the subject and grade level and meet applicable physical specifications. (See "Conforming Textbook List.")

**Open-Enrollment Charters:** Open-enrollment charter schools may be established by private nonprofit organizations, colleges and universities, and other governmental entities that apply to the State Board of Education. The law authorizes the State Board to approve up to 215 open-enrollment charter schools. Law also provides for creation of college or university charter schools at "public senior colleges and universities." There is no limit on the number of these charter schools that may be granted. Other charter programs include home-rule school district charters and campus or campus program charters.

## 2020-2021 Adopted Budget

**Permanent School Fund (PSF):** A perpetual trust fund created by the Texas Constitution in 1876. PSF earnings go into the Available School Fund, which the state apportions on a per-capita basis to districts for students enrolled in Texas public schools after funding state textbook purchases. PSF investments include U.S. Treasury bonds, Texas municipal bonds, school district building bonds, and securities. The State Board of Education administers the Fund under constitutional and statutory requirements.

**Premium Capital Appreciation Bond (PCAB):** A bond that is issued at a deep discount and does not have a stated coupon rate. Principal, interest and premium are all due and payable at maturity.

**Public Education Information Management System (PEIMS):** A data management system that includes information on student demographics, performance, teacher salaries, etc. The information for PEIMS is transmitted from local school districts to the Texas Education Agency by the education service centers.

**Public Information Act (PIA):** PIA defines public information as information collected, assembled, or maintained under a law or in connection with a governmental body's transaction of official business. PIA provides that public information must be made available to the public upon request during the normal business hours of the district, unless an exception applies that allows or requires that the information not be made public.

**Rollback:** Rollback is a taxpayer relief mechanism that allows local voters to contravene the school board's maintenance and operations (M&O) tax rate decision if it exceeds a certain level. If the school board adopts an M&O tax rate that exceeds the rollback tax rate, the district must call an election so voters can determine whether to ratify the adopted tax rate. The rollback rate is equal to the tax rate that would provide the same local taxes and state aid per weighted average daily attendance as was available the previous year plus \$0.06.

**School Board Authority:** Statute gives local school boards the exclusive power and duty to govern and oversee the management of the public schools. Powers and duties not specifically delegated to the Texas Education Agency or the State Board of Education are reserved for local trustees.

**State Board of Education (SBOE):** A 15-member body elected by general election (staggered, four-year terms) from various regions statewide to provide leadership and to adopt rules and policies for public education in the state. The board's primary responsibility is to manage the Permanent School Fund.

**Tax-Increment Financing:** Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

**Teacher Retirement System (TRS):** TRS delivers retirement and related benefits authorized by law for members.

**Technology Allotment:** This allotment is part of the state textbook fund and can be used to purchase electronic textbooks or technological equipment that contributes to student learning or teacher training. The allotment is \$30 per ADA.

**Telecommunications Infrastructure Fund (TIF):** Created by the Legislature in 1995, the TIF has funded schools, libraries, and hospitals with \$1.5 billion for distance learning and information sharing.

**Texas Assessment of Academic Skills (TAAS):** A state-developed test administered each year to students in grades 3 through 8 and 10 (exit-level) to determine student achievement levels on state-established learning objectives. Replaced by the Texas Assessment of Knowledge and Skills (TAKS) effective for the 2002-03 school year.

**Texas Assessment of Knowledge and Skills (TAKS):** TAKS replaces the Texas Assessment of Academic Skills (TAAS), a criterion-referenced test used in Texas schools for 12 years. TAKS will begin in spring 2003, with tests in reading in grades 3 through 9; language arts in grades 10 and 11; mathematics in grades 3 through 11. The 11<sup>th</sup> grade exit-level test will assess English III, algebra I, geometry, biology, integrated chemistry and physics, early American and U.S. history, world geography, and world history. TAKS will be a more challenging examination for Texas students, according to the results of field tests.

## 2020-2021 Adopted Budget

**Texas Education Agency (TEA):** The administrative and regulatory unit for the Texas public education system managed by the commissioner of education. TEA is responsible for implementing public education policies as established by the Legislature, State Board of Education, and commissioner of education.

**Texas Education Code (TEC):** This code applies to all educational institutions supported in whole or in part by state tax funds.

**Texas Essential Knowledge and Skills (TEKS):** Subject-specific state learning objectives adopted by the State Board of Education. The state's academic tests. [see Texas Assessment of Knowledge and Skills (TAKS)] are aligned with the TEKS.

**Texas Open Meetings Act (TOMA):** TOMA makes school board meetings to discuss and decide public business accessible. The TOMA Decision requires governmental entities to provide prior public notice of what is to be discussed and where and when discussion will take place. Closed meetings are permitted only when specifically authorized by law. Civil and criminal penalties can result when a board violates provisions of this act.

**University Interscholastic League (UIL):** The governing organization for most public school extracurricular activities operated through The University of Texas at Austin. Rulemaking authority for the UIL lies with its members and the State Board of Education.

**Vouchers:** The use of taxpayer funds for private school education. Legislation was introduced during the 76th Legislative Session (1999) to implement a pilot program for certain students. Although the legislation failed, this issue may be an important one during the 78<sup>th</sup> Legislative Session in 2003.

**Wealth:** In school finance, the wealth of a district is measured in taxable value of property per weighted ADA.

**Weighted Students in Average Daily Attendance (WADA):** In Texas, students with special educational needs are weighted for funding purposes to help recognize the additional costs of educating those students. Weighted programs include special education, career and technology, bilingual, gifted and talented, and compensatory education. A weighted student count is used to distribute guaranteed-yield funding and establish Chapter 41 thresholds.

**Zero Tolerance:** This concept that student misbehavior in class will not be allowed was passed by the 1995 Legislature empowered teachers to remove from class students who disrupt the learning process.

**Source:** Texas Association of School Boards, *A Reporter's Guide to Texas Public Education*, with local district additions.

This Page Intentionally Blank