

**2023- 2024
Adopted Budget**

February 12, 2024

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 eagerly embrace the chance to present and engage in discussions about our educational operational strategies, as well as their financial implications, with all individuals who are interested. This ongoing interaction among various stakeholders consistently results in enhancements to our educational and operational efforts, ultimately benefiting the students within the Northwest Independent School District.

Budget Presentation

The development, review, and consideration of the 2023-2024 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>.

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 2020-2022.

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 2022 (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 2023-2024 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 1

Northwest ISD will provide personalized learning experiences and cultivate the growth and achievement of every student.

Priorities

1.1: Literacy: Our students will annually increase literacy proficiency to reach or exceed grade-level standards.

1.2: Academic Progress: Our students will achieve individualized academic goals to reach a year's growth or more in all content areas.

1.3: College, Career & Military Readiness: Our students will graduate life ready and prepared for success in career, college, or military service.

**2023- 2024
Adopted Budget**

GOAL 2

Northwest ISD will recruit, value, and retain highly effective staff prepared to meet the individual needs of our students and learning community.

Priorities

2.1: Recruit: Northwest ISD will have an unwavering commitment to attract and welcome high-quality staff.

2.2: Value: Northwest ISD will invest in all staff through a culture of support, development, and empowerment to make a positive impact on the learning community.

2.3: Retain: Northwest ISD will retain highly effective staff through meaningful relationships, ongoing support, and professional growth opportunities.

GOAL 3

Northwest ISD will foster a safe environment and a culture of engagement that values the voices of all students, staff, families, and community members.

Priorities

3.1: Engagement: Northwest ISD will foster an environment of engagement with every member of our community through collaborative dialogue and partnership opportunities.

3.2: Culture: Northwest ISD will model and instill a culture of belonging where all students, staff, families, and community voices are heard and valued.

3.3: Safety: Northwest ISD will continuously improve, maintain, and communicate systems of support to strengthen the physical and emotional well-being of our students, staff, and community.

Budget Process

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

• Budget Planning	January - February	2023
• Budget Preparation	February	2023
• Board of Trustee Budget Review	March - May	2023
• Budget Adoption	June	2023
• Tax Rate Adoption	July - August	2023
• Budget Amendments	July - June	2022 - 2023
• Annual Comprehensive Financial Report (“ACFR”)	November	2023

2023-2028 Northwest ISD Strategic Framework

The Northwest ISD Board of Trustees approved the district’s 2023-2028 Strategic Framework at the meeting on June 12, 2023. 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 five years. A team of approximately 110 participants made up of students, parents, community members, and staff served to develop this plan that will set the tone for NISD’s future.

2023-2024 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.

2023- 2024 Adopted Budget

The 2023-2024 District Improvement Plan (DIP) is aligned to the new 2023-2028 Strategic Goals and was developed based on identified areas of need for the coming school year. The identified strategies for each of our nine priorities will guide much of our work across multiple departments this school year to move us closer to achieving our goals. It was approved by Northwest ISD Board of Trustees on September 25, 2023.

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

Development of the bond proposal involved an in-depth process of information gathering, research and community input.

From September 2022 to January 2023, the district's Long-Range Planning Committee (LRPC) met eight times to develop a framework for the future. Their plan addresses continued residential growth and other aging and evolving facility needs. The Committee studied growth projections, financial data, facility age and conditions, and more. This process – and all the information reviewed – led the Committee to make a bond recommendation to the Board of Trustees.

The LRPC is comprised of parents, non-parents, campus staff, community and business members, and a mix of backgrounds and geographic representation. The LRPC was originally formed in 2000 to study growth and facility conditions as well as develop a master facility plan. The LRPC has continued its work since that time to analyze long-term facility and programmatic needs. The committee currently has 46 members (parents, grandparents, business leaders, volunteers, and other citizens) who represent a cross-section of the school district.

Northwest ISD voters approved all three propositions as part of the school district's 2023 bond election. The approval will fund \$1.995 billion worth of projects in a historic package that will construct 12 new schools and additional facilities for the fastest-growing school district in North Texas.

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 during the months March through June. The 2023-2024 Personnel & Compensation Plan was then adopted June 26.

Budget Adoption

The Central Appraisal Districts ("CAD") 2023 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 May 22. The Board of Trustees held the required public meeting and adopted the budget on June 26, 2023.

Tax Rate Adoption

The Central Appraisal Districts ("CAD") Certification of the 2023 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 May 22. The Board of Trustees held the required public meeting and adopted the tax rate on August 28, 2023.

**2023- 2024
Adopted Budget**

Budget Amendments

The initial Campus Budget Worksheet allocation represents 80% of the campus funding allocation based on projected enrollment. The Final Amended Budget for the Year Ending June 30, 2024, will be submitted at the June 26, 2024, 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, 2024, 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 13, 2023.

Budget Priorities

The Northwest Independent School District lies within one of the fastest growing areas in Texas. The District serves 30,805 students in grades pre-kindergarten through twelfth, a projected increase of 1,557 students. The district operates three comprehensive high schools, an accelerated high school, seven middle schools, twenty-two elementary schools, a special programs center and a community-based youth residential program.

Fast Growth School District

As Northwest ISD faces record-setting student enrollment growth, the district’s school board unanimously voted to call a bond referendum that would build 12 new schools and additional facilities.

The board’s vote at its February 13 meeting approved the work of the community-led Long-Range Planning Committee, which is tasked with providing a recommendation for future schools, facilities, and similar projects to meet enrollment increases. The referendum will make room for over 8,400 students new to the district as it continues to experience fast enrollment growth.

On May 6, voters approved all three propositions totaling \$1.995 billion for the following projects: new schools and educational facility updates (\$1,672,193,000), new high school stadiums and updates to existing stadiums (\$301,555,000), and technology devices (\$21,752,000).

In 2021, Northwest ISD earned the title of the fastest-growing school district in North Texas, far outpacing neighboring districts in terms of annual student enrollment growth. District leaders track more than 100 housing developments within Northwest ISD’s 234 square miles and proactively plan for future schools to prevent or mitigate the amount of overcrowding in schools.

Current Public School Finance System

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

**2023- 2024
Adopted Budget**

2023 Legislation

The 2023 Texas legislative session began on January 10, 2023, and came to a stunning end on May 29, when tense negotiations on property taxes and border issues between lawmakers broke down at the last minute, leading Gov. Greg Abbott to call for an immediate special session.

The governor also announced that “many critical items remain” to be passed by the Legislature and would require multiple special sessions. A school voucher plan, one of Abbott’s main priorities this session, also fizzled out before the session’s end.

In an effort to get the Legislature to agree on a property tax bill, Abbott vetoed more than 70 bills, the second highest in state history, during the final week before the deadline to sign bills.

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.

District Approach

The district’s 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 2023-24 school year brought many challenges because we are opening three new campuses and two replacement campuses. The district continues to look at each program and campus and makes sure before any staff can be added, the below Board approved staffing ratios are met.

Elementary:

Pre-K	20:1
Kindergarten	22:1
1 st grade – 3rd grade	22:1
4th grade	24:1
5 th grade	25:1
Secondary	165:1

The District’s budgeting process doesn’t just focus on the current budget year but three to five years out. We anticipate the following budget challenges as we look to the future:

- Uncertainty with funding from the state.
- Uncertainty as to how the STAAR and new accountability system will affect the District.
- Rising salary and benefit costs to maintain and recruit highly qualified staff.
- Increase in operating costs for utilities, repair and maintenance, transportation, and capital outlay.
- Growth

Although the goal is to always prepare a balanced budget, general fund deficits may occur. Fund balance should remain above the required three months of operating costs.

Budget Highlights

The following selection of highlights is presented as a brief overview of significant items and issues contained in the 2023-2024 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.

The budget priorities for the 2023-2024 school year were: growth staffing needs, program changes and competitive compensation. These three budget priorities are tied to the Strategic Plan the district has adopted.

The 2023-2024 budget includes changes to our staffing ratios and a program change to ensure that **Strategic Goal #1: Northwest ISD will provide personalized learning experiences and cultivate the growth and achievement of every student is met.**

- Reducing the staffing ratios in 3rd grade from 24:1 to 22:1 as in K thru 2nd grade impacted the budget by \$438,000.
- Program change to full day Pre-K district wide \$ 1,200,000.
- Second staffing for Interventionists \$657,000.

The 2023-2024 budget includes compensation plan updates to support the **Strategic Goal #2: Northwest ISD will recruit, value, and retain highly effective staff prepared to meet the individual needs of our students and learning community.**

- 3% general pay increase calculated at midpoint \$5.43M.
- One time salary advancement \$6000.
- Reclassification and update position placement \$270,000.
- Stipend update \$55,000.
- Updated Temporary / Extra Duty pay scale \$15,000.
- Increase district health care contribution from \$300 to \$325 had a budget impact of \$550,000.

The 2023-2024 budget includes additional money to support **Strategic Goal #3: Northwest ISD will foster a safe environment and a culture of engagement that values the voices of all students, staff, families, and community members.**

- Update communication software to help inform parents, students, and staff \$95,000.
- Mandate by TEA of security officers at all campuses additional \$800,000.

2023- 2024
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.

<u>All Governmental Funds - Revenues</u>					
<u>Description</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-2022</u>	<u>Budget 2022-23</u>	<u>Budget 2023-2024</u>
General Fund	\$224,302,467	\$246,441,414	\$258,335,837	\$303,130,801	\$323,102,763
Special Revenue Funds	18,572,001	21,882,874	36,577,333	16,051,994	17,895,872
Debt Service Funds	91,392,807	93,616,871	108,141,771	129,754,500	152,151,770
Capital Projects Funds	<u>1,460,904</u>	<u>142,604</u>	<u>656,311</u>	<u>150,000</u>	<u>3,186,530</u>
Total	<u>\$335,782,179</u>	<u>\$362,083,763</u>	<u>\$403,711,252</u>	<u>\$449,087,295</u>	<u>\$496,336,935</u>
<u>All Governmental Funds - Revenues</u>					
<u>Description</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-2022</u>	<u>Budget 2022-23</u>	<u>Budget 2023-2024</u>
Local Sources	\$300,546,476	\$308,285,076	\$344,696,998	\$410,755,394	\$451,598,711
State Sources	23,249,785	38,907,820	27,882,897	26,114,006	29,286,927
Federal Sources	<u>11,931,918</u>	<u>14,890,867</u>	<u>31,131,357</u>	<u>12,217,895</u>	<u>12,414,767</u>
Total	<u>\$335,728,179</u>	<u>\$362,083,763</u>	<u>\$403,711,252</u>	<u>\$449,087,295</u>	<u>\$493,300,405</u>
<u>All Governmental Funds - Expenditures</u>					
<u>Description</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-2022</u>	<u>Budget 2022-23</u>	<u>Budget 2023-2024</u>
General Fund	\$231,595,240	\$251,335,843	\$241,280,403	\$303,130,801	\$326,091,638
Special Revenue Funds	18,337,851	21,655,930	33,384,073	40,066,357	24,263,217
Debt Service Funds	80,958,744	84,415,729	109,332,505	122,954,045	112,947,218
Capital Projects Funds	<u>141,586,963</u>	<u>93,231,026</u>	<u>109,503,472</u>	<u>710,545,270</u>	<u>515,920,939</u>
Total	<u>\$472,478,798</u>	<u>\$450,638,528</u>	<u>\$493,500,453</u>	<u>1,176,696,471</u>	<u>\$979,223,012</u>
<u>All Governmental Funds - Expenditures by Object</u>					
<u>Description</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-2022</u>	<u>Budget 2022-23</u>	<u>Budget 2023-2024</u>
Payroll	185,368,614	192,303,179	204,499,392	237,975,333	253,471,588
Contracted Services	44,720,167	56,841,869	48,071,908	76,519,485	68,732,894
Supplies and Materials	22,730,675	30,505,253	31,300,123	159,731,243	179,192,860
Other Operating	7,762,746	7,127,147	9,162,620	12,865,318	14,438,171
Debt Service	82,322,962	84,415,729	112,151,253	122,954,045	112,947,218
Capital Outlay	129,573,638	79,445,359	88,315,158	566,651,047	350,440,282
Total	\$472,478,798	\$ 450,638,528	\$493,500,453	\$1,176,696,471	\$979,223,012

**2023- 2024
Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
2023-2024 Budget for Combined Funds**

	General	Debt Service	Capital Projects	Special Revenue	
	Fund	Fund	Fund	Funds	Total
Total Revenues and Other Sources	\$323,102,763	152,151,770	405,821,219	17,895,872	<u>\$898,971,624</u>
Total Expenditures	\$326,091,638	112,947,218	<u>515,920,939</u>	<u>24,263,217</u>	<u>\$979,223,012</u>
Net change in fund balances	<u>\$(2,988,875)</u>	<u>\$39,204,552</u>	<u>\$(110,099,720)</u>	<u>\$(6,367,345)</u>	<u>\$(80,251,389)</u>
Beginning Fund Balance	<u>\$111,215,675</u>	<u>\$74,497,165</u>	<u>(181,397,538)</u>	<u>\$7,972,598</u>	<u>12,287,900</u>
Ending Fund Balance	<u>\$108,226,800</u>	<u>\$113,701,717</u>	<u>\$(291,497,258)</u>	<u>\$1,605,253</u>	<u>\$(67,963,489)</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.

**2023- 2024
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, 2024**

		Debt	Capital	Food	Special	
	General	Service	Project	Service	Revenue	Total
Description	Fund	Funds	Funds	Funds	Funds	Funds
REVENUES:						
Local and Intermediate Sources	289,822,026	152,151,770	3,036,530	9,565,925	9,624,915	454,635,241
State Program Revenues	29,124,213		150,000	12,714	12,714	29,286,927
Federal Program Revenues	<u>4,156,524</u>			<u>3,972,123</u>	<u>8,258,243</u>	<u>12,414,767</u>
Total Revenues	<u>323,102,763</u>	<u>152,151,770</u>	<u>3,186,530</u>	<u>13,550,762</u>	<u>17,895,872</u>	<u>496,336,935</u>
EXPENDITURES:						
Payroll Costs	244,579,970		3,485,115	67,563	5,406,502	253,471,588
Contracted Service	54,307,468		33,237	13,018,178	14,392,189	68,732,894
Supplies and Materials	15,890,987		162,402,587	438,183	899,285	179,192,859
Miscellaneous	10,872,931				3,565,240	14,438,171
Debt Service	-	112,947,218				112,947,218
Capital Outlay	440,282		350,000,000			350,440,282
						-
Total Expenditures	<u>326,091,638</u>	<u>112,947,218</u>	<u>515,920,939</u>	<u>13,523,924</u>	<u>24,263,217</u>	<u>979,223,012</u>
Excess (Deficiency) of Revenues Over (Under)						
Expenditures	(2,988,876)	39,204,552	(512,734,409)	26,838	(6,367,345)	(482,886,078)
Other Resources			402,634,689			402,634,689
Other (Uses)						
Excess (Deficiency) of Revenues and Other Resources						
Over Expenditures and Other Uses	(2,988,875)	39,204,552	(110,099,720)	26,838	(6,367,345)	(80,251,388)
Fund Balance - September 1, (Beginning)	111,215,675	74,497,165	(181,397,538)	4,323,305	7,972,598	12,287,900
Increase (Decrease) in Fund Balance	<u>(2,988,875)</u>	<u>39,204,552</u>	<u>(110,099,720)</u>	<u>26,838</u>	<u>(6,367,345)</u>	<u>(80,251,388)</u>
Fund Balance - June 30 (Ending)	<u>108,226,800</u>	<u>113,701,717</u>	<u>(291,497,258)</u>	<u>4,350,143</u>	<u>1,605,253</u>	<u>(67,963,488)</u>

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
GENERAL FUND FINANCIAL FORECAST
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND EQUITY
FOR YEARS ENDING JUNE 30, 2023 THROUGH JUNE 30, 2027**

-----FINANCIAL FORECAST -----					
Description	Adopted 22-23	Adopted 23-24	Forecast		
			24-25	25-26	26-27
REVENUES:					
Local and Intermediate Sources	272,914,865	289,822,026	313,007,788	341,178,489	375,296,338
State Program Revenues	25,933,598	29,124,213	31,454,150	34,285,024	37,713,526
Federal Program Revenues	4,282,338	4,156,524	4,489,046	4,893,060	5,382,366
Total Revenues	303,130,801	323,102,763	348,950,984	380,356,573	418,392,230
EXPENDITURES:					
Current:					
Payroll Costs	222,186,997	244,579,970	262,923,468	286,586,580	315,245,238
Contracted Service	59,581,357	54,307,467	58,380,527	63,634,774	69,998,252
Supplies and Materials	11,130,487	15,890,988	17,082,812	18,620,265	20,482,291
Miscellaneous	9,606,471	10,872,931	11,688,400	12,740,357	14,014,392
Debt Service	-	-	-	-	-
Capital Outlay	625,488	440,282	473,303	515,900	567,490
Total Expenditures		326,091,639	350,548,510	382,097,876	420,307,664
Excess (Deficiency) of Revenues Over (Under)	-	(2,988,876)	(1,597,526)	(1,741,303)	(1,915,434)
Expenditures					
Other Resources	0	0	0	0	0
Other (Uses)	0	0	0	0	0
Over Expenditures and Other Uses	0	(2,988,876)	(1,597,526)	(1,741,304)	(1,915,434)
Fund Balance - September 1, (Beginning)	99,904,957	99,904,957	96,916,081	95,318,555	93,577,250
Fund Balance - June 30 (Ending)	99,904,957	96,916,081	95,318,555	93,577,250	91,661,816

Assumptions:

- (1) Revenue was projected at a conservative 8%FY25, 9% FY26 and 10% FY27 for anticipated growth
- (2) The District is considered "fast growth" and therefore, expect an increase in all expenses by 7.5% FY25, 9% FY26 and 10% FY27 to accommodate growth.
- (3) District goal is to have a balanced budget each year. We are projecting a small negative budget that will hopefully turn positive as additional revenue from state or interest is received.
- (4) Salary increases typically range from 1% - 3%. To be conservative a 2% increase per year was used.

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FINANCIAL FORECAST
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND EQUITY
FOR YEARS ENDING JUNE 30, 2023 THROUGH JUNE 30, 2027**

-----FINANCIAL FORECAST -----					
	Adopted	Adopted	Forecast		
<u>Description</u>	<u>22-23</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</u>	<u>26-27</u>
REVENUES:					
Local and Intermediate Sources	8,086,029	9,624,915	11,000,000	12,100,000	13,310,000
State Program Revenues	30,408	12,714	1,500,000	1,650,000	1,815,000
Federal Program Revenues	<u>7,935,557</u>	<u>8,258,243</u>	<u>20,000,000</u>	<u>22,000,000</u>	<u>24,200,000</u>
Total Revenues	16,051,994	17,895,872	<u>32,500,000</u>	<u>35,750,000</u>	<u>39,325,000</u>
EXPENDITURES:					
Current:					
Payroll Costs	14,764,023	5,406,502	5,947,153	6,541,868	7,196,055
Contracted Service	16,938,128	14,392,189	15,831,408	17,414,549	19,156,004
Supplies and Materials	4,674,108	899,285	989,214	1,088,135	1,196,949
Miscellaneous	3,258,847	3,565,240	3,921,764	4,313,941	4,745,335
Debt Service	-	-	-	-	-
Capital Outlay	<u>431,251</u>	-	-	-	-
			-		
Total Expenditures	40,066,357	24,263,217	26,689,539	29,358,493	32,294,342
Excess (Deficiency) of Revenues Over (Under)	(24,014,363)	(6,367,345)	5,810,461.06	6,391,507	7,030,658
Expenditures					
Other Resources	0	0	0	0	0
Other (Uses)	0	0	0	0	0
Over Expenditures and Other Uses	(24,014,363)	(6,367,345)	5,810,461.06	6,391,507	7,030,658
Fund Balance - September 1, (Beginning)	7,796,035	(16,218,328)	(22,585,673)	(16,775,212)	(10,383,705)
Fund Balance - June 30 (Ending)	(16,218,328)	(22,585,673)	(16,775,212)	(10,383,705)	(3,353,047)

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, 2023 THROUGH JUNE 30, 2027**

----- FINANCIAL FORECAST -----					
	Adopted	Adopted	Forecast		
<u>Description</u>	<u>22-23</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</u>	<u>26-27</u>
REVENUES:					
Local and Intermediate Sources	129,754,500	152,151,770	159,759,359	167,747,326	176,134,693
State Program Revenues	-	-	-	-	-
Federal Program Revenues	-	-	-	-	-
Total Revenues	129,754,500	152,151,770	159,759,359	167,747,326	176,134,693
EXPENDITURES:					
Current:					
Payroll Costs	-	-	-	-	-
Contracted Service	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Debt Service	122,954,045	112,947,218	113,909,017	113,833,667	116,539,967
Capital Outlay		-	-	-	-
Total Expenditures	122,954,045	112,947,218	113,909,017	113,833,667	116,539,967
Excess (Deficiency) of Revenues Over (Under)	6,800,455	39,204,552	45,850,342	53,913,659	59,594,726
Expenditures					
Other Resources	0	0	0	0	0
Other (Uses)	0	0	0	0	0
Over Expenditures and Other Uses	6,800,455	39,204,552	45,850,342	53,913,658	59,594,726
Fund Balance - September 1, (Beginning)	70,316,216	77,116,671	116,321,223	162,171,565	216,085,223
Fund Balance - June 30 (Ending)	77,116,671	116,321,223	162,171,565	216,085,223	275,679,949

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, 2023 THROUGH JUNE 30, 2027**

----- FINANCIAL FORECAST -----					
	Adopted	Adopted	Forecast		
Description	22-23	23-24	24-25	25-26	26-27
REVENUES:					
Local and Intermediate Sources	-	3,036,530	3,159,991	3,284,311	3,415,684
State Program Revenues	150,000	150,000	-	-	-
Federal Program Revenues	=	=	=	=	-
Total Revenues	150,000	3,186,530	3,159,991	3,284,311	3,415,684
EXPENDITURES:					
Current:					
Payroll Costs	1,024,313	3,485,115	1,540,517	1,586,733	1,634,334
Contracted Service	-	33,237	33,237	33,237	33,237
Supplies and Materials	143,926,649	162,402,587	233,695,884	133,786,900	134,115,590
Miscellaneous	-	-	-	-	-
Debt Service	-	-	1,100,000	1,133,000	1,178,320
Capital Outlay	<u>565,594,308</u>	<u>350,000,000</u>	<u>365,309,362</u>	<u>366,763,417</u>	<u>362,393,883</u>
Total Expenditures	710,545,270	515,920,939	501,676,000	503,303,287	499,355,365
Excess (Deficiency) of Revenues Over (Under)	(710,395,270)	(512,734,409)	(498,519,009)	(500,018,976)	(495,939,681)
Expenditures					
Other Resources	151,166,707	402,634,689	680,000,000	610,000,000	500,000,000
Other (Uses)	0	0	0	0	0
Over Expenditures and Other Uses	(559,228,563)	(110,009,720)	181,480,991	109,981,023	4,060,319
Fund Balance - September 1, (Beginning)	377,831,025	(181,397,538)	(291,497,258)	(110,016,267)	(35,244)
Fund Balance - June 30 (Ending)	(181,397,538)	(291,497,258)	(110,016,267)	(35,244)	4,025,075

Assumptions:

- (1) Local revenue was projected to increase by 4% with the increase we expect in interest earned.
- (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 \$326,091,639 is established to account for resources financing the fundamental operations of the District, in partnership with the community, in enabling and motivating students to reach their full potential. All revenues and expenditures not required to be accounted for in other funds are included here. This is a budgeted fund, and any fund balances are considered resources available for current operations. Fund balances may be appropriated by the Board of Trustees to implement its responsibilities.

Local Revenues are driven by property taxes and State Program revenues are driven by the Texas Education Agency ("TEA") calculated Foundation School Program. General Fund current expenditures increased by \$22,960,838 from 2022-23 budget. The enrollment is projected to grow by 1,557 students from 29,248 in 2022-23 to 30,805 in 2023-24.

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 2023-24 Maintenance & Operations tax rate was compressed by the 2019 Texas Legislature and House Bill 3. The 2023-24 Maintenance & Operations tax rate is \$0.6692 down from \$0.8546 in 2022-23.

Special Revenue Funds

These funds budgeted at \$24,263,217 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 \$13,523,924 is considered a special revenue fund.

Debt Service Funds

This governmental fund budgeted at \$112,947,218 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. 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, \$350,000,000 in 2022 and the remaining \$187,500,000 in 2023. In August of 2023 the District authorized the sale of \$400,000,000 in bonds to be sold. This is the first of multiple sales relating to the May 2023 bond election of \$1,995,500,000.

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 2023-24 Interest & Sinking tax rate increased from \$0.42 in 2022-23 to \$0.4210 for the 2023-24 school year.

Capital Projects Funds

This governmental fund budgeted at \$2,395,034,635 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. 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 30,805 students in grades pre-kindergarten through twelfth, a projected increase of 839 students. The District operates three comprehensive high schools, an accelerated high school, seven middle schools, twenty-two 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.

May 6, **2023**, Northwest ISD voters approved all three propositions as part of the school district's 2023 bond election. The approval will fund \$1.995 billion worth of projects in a historic package that will construct 12 new schools and additional facilities for one of the fastest-growing school districts in North Texas. 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.

**2023- 2024
Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
CAPITAL PROJECTS FUNDS - MASTER PROJECT LIST
2021 BOND AUTHORIZATION
BUDGET FOR THE YEAR ENDING JUNE 30, 2024**

							Project Schedule					
	Project	Project	Original		21	22	23	24	25	26		
	Type	Number	Budget		22	23	24	25	26	27		
PROPOSITION A												
Growth: New Facilities, Additions and Land												
New Elementary #22	New	21A-125	\$42,450,000				X					
New Elementary #23	New	21A-126	\$45,800,000					X				
Middle School #7	New	21A-048	\$81,370,000				X					
Replacement Hatfield	New	21A-110	\$40,345,000				X					
Replacement Seven Hills	New	21A-108	\$40,280,000				X					
Additional Pre-K Classrooms (11 ES)	Addition	21A-PREK	\$13,435,000					X				
Pike Replacement Middle School	Addition	21A-043	\$94,620,000					X				
Northwest HS Additions & Renovations	Addition	21A-001	\$160,335,000					X				
Land Acquisition	Site Purchases	21A-S99	\$16,850,000			X	X	X				
Capital Improvements and Renovations												
Fire Alarms	Improvement	21A-FIRE	\$845,000			X	X	X				
Kitchen Floor - Prairie View	Improvement	21A-111	\$76,000			X						
Gymnasium Upgrades (flooring, sound system, etc.)	Improvement	21A-GYMS	\$1,950,000			X						
Roof Lifecycle Replacements (4 campuses)	Improvement	21A-ROOF	\$9,100,000				X	X				
Hard Floor Lifecycle Replacements (3 campuses)	Improvement	21A-FLR	\$915,000		X							
Carpet Lifecycle Replacements (10 campuses)	Improvement	21A-CARP	\$6,270,000			X						
HVAC Lifecycle Replacements (6 campuses)	Improvement	21A-HVAC	\$8,610,000					X				
Hatfield to Admin Space	Renovation	21A-ADM1	\$18,400,000				X					
Central Administration	Renovation	21A-ADM2	\$15,750,000				X					
West Operations Facility	Renovation	21S-952	\$5,200,000		X							
Equity/Evolving Needs												
Special Education Upgrades - Middle School	Improvement	21A-SPED	\$610,000				X					
Buses for Growth (21)	New	21A-BUS	\$2,190,000									
PLTW Labs	Improvement	21A-PLTW	\$335,000				X					
Skills for Living CTMS and Medlin	Improvement	21A-SKIL	\$870,000				X					
Elementary Playground Additions	Addition	21A-PLY1	\$2,525,000			X						
Elementary Playground Expansion	Improvement	21A-PLY2	\$3,830,000			X						
Elementary Playground Surfacing	Improvement	21A-SURF	\$2,060,000			X						

**2023- 2024
Adopted Budget**

	Project	Project	Original	21	22	23	24	25	26
	Type	Number	Budget	22	23	24	25	26	27
Technology									
Technology Infrastructure	Improvement	21A-INFR	\$76,995,000	X	X	X	X		
Safety and Security - Technology PA, Access Control	Improvement	21A-S&S	\$13,515,000	X	X	X	X		
Cell Phone Boosters & Monitors	Improvement	21A-CELL	\$5,400,000	X	X	X	X		
Radio Upgrades and Repeaters	Improvement	21A-RAD	\$219,000	X	X	X	X		
Bond Salaries									
Bond Salaries	Salaries	21A-SAL	1,250,000	X	X	X	X		
PROPOSITION C									
Middle School No. 7 - Tennis and Football Field	New	21C-048	\$3,400,000			X			
Middle School Tennis Court Resurfacing	Improvement	21C-TENN	\$1,300,000	X					
Medlin MS Tennis Courts	Improvement	21C-042	\$1,000,000	X					
PROPOSITION D									
New Devices for Students Replacements & Growth	New	21D-SDV	\$6,450,000	X	X	X	X		
New Devices for Teachers Replacements & Growth	New	21D-TDV	\$12,950,000	X	X	X	X		
TOTAL			\$737,500,000						

Fund 621

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. Above 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.

The 2021 bond funded the following major projects for the 2023-2024 school year: Worthington Middle School, Daniel Elementary, Hatfield Elementary and Seven Hills Elementary replacement campuses along with technology and safety upgrades.

Major projects to be completed by the 2024-2025 school year include: Northwest High School renovation, Pike Middle School replacement campus and some costs of Perrin Elementary. Due to rising supply costs, Perrin Elementary will be mostly funded out of the 23 Bond.

**2023- 2024
Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
CAPITAL PROJECTS FUNDS - MASTER PROJECT LIST
2023 BOND AUTHORIZATION
BUDGET FOR THE YEAR ENDING JUNE 30, 2024**

					Project Schedule				
	Project	Project	Original	23	24	25	26	27	
	Type	Number	Budget	24	25	26	27	28	
PROPOSITION A									
Growth: New Facilities, Additions and Land									
EARLY CHILDHOOD CENTER #1	New	23A-201	\$41,517,250		X				
EARLY CHILDHOOD CENTER #2	New	23A-202	\$41,517,250		X				
EARLY CHILDHOOD CENTER #3	New	23A-203	\$41,517,250			X			
EARLY CHILDHOOD CENTER #4	New	23A-204	\$41,517,250			X			
PERRIN ES	New	23A-126	\$54,827,000	X					
NEW ELEMENTARY #24	New	23A-127	\$61,944,000			X			
NEW ELEMENTARY #25	New	23A-128	\$61,944,000						
NEW ELEMENTARY #26	New	23A-129	\$69,270,000						
NEW JUSTIN ELEMENTARY	New	23A-102	\$61,944,000		X				
NEW PRAIRIE VIEW ELEMENTARY	New	23A-111	\$69,270,000		X				
MIDDLE SCHOOL #8	New	23A-049	\$145,947,000			X			
COMPREHENSIVE HIGH SCHOOL #4	New	23A-013	\$448,405,000				X		
NANCE ADDITION	Addition	23A-112	\$15,685,000		X				
NEW AGRICULTURE CENTER	New	23A-AGR	\$33,972,000				X		
RELOCATE TRANSPORTATION FACILITY	New	23A-934	\$24,914,000			X			
CENTRAL MASTER PLAN	Improvements	23A-PLN	\$11,721,000				X		
LAND ACQUISITION	Land	23A-S99	\$30,000,000						
BUSES FOR GROWTH	Transportation	23A-BUS	\$7,526,000						
Capital Improvements and Renovations									
NEW CENTRAL ADMINISTRATION, CONSTRUCTION, AND MAINTENANCE	New/Renovation	23A-ADM2	\$109,096,000			X			
DISTRIBUTION CENTER MODIFICATIONS	Renovation	23A-954	\$5,596,000		X				
WEST OPERATIONS FACILITY MODIFICATIONS	Renovation	23A-952	\$2,619,000						
STEELE RENOVATIONS; FINE ARTS ITEMS	Renovation	23A-010	\$9,673,000				X		
LLC PARKING LOT ADDITION	Addition	23A-012	\$1,102,000	X					
Equity/Evolving Needs									
CTE IMPROVEMENTS AND RENOVATIONS	Improvements	23A-999	\$904,000						
TILE CORRIDOR WALLS AT EXISTING CAMPUSES	Improvements	23A-999	\$983,000		X				
HVAC WORK GRADE D&F	Improvements	23A-999	\$51,454,000						
ROOF REPLACEMENT	Improvements	23A-999	\$22,384,000						
REPLACE AGED FLOORING - CARPET 2023 & 2024	Improvements	23A-999	\$5,673,000		X				
CONVERT TO LED LIGHTING - PHASE 1	Improvements	23A-999	\$4,712,000		X				
INDOOR AIR QUALITY ENHANCEMENT - GRADE D&F	Improvements	23A-999	\$5,004,000						
BUILDING AUTOMATION GRADE D&F	Improvements	23A-999	\$20,027,000						
BUILDING ENVELOPE GRADE D&F	Improvements	23A-999	\$345,000						

**2023- 2024
Adopted Budget**

	Project	Project	Original	23	24	25	26	27
	Type	Number	Budget	24	25	26	27	28
WATER CONSUMPTION/IRRIGATION UPGRADES GRADE F	Improvements	23A-999	\$942,000					
TRANSFORMER REPLACEMENT	Improvements	23A-999	\$1,725,000					
ENLARGE HS CAFETERIAS (6A)	Improvements	23A-999	\$23,758,000				X	
ENLARGE HS COMPETITION GYMS (6A)	Improvements	23A-999	\$19,156,000				X	
ENLARGE HS AUDITORIUMS (6A)	Improvements	23A-999	\$26,060,000				X	
BNHS AUDITORIUM RENOVATIONS	Improvements	23A-999	\$2,598,000				X	
ADDITIONAL BLEACHERS (NOT EXCEEDING 1000 SEATS TOTAL)	Improvements	23A-999	\$6,119,000		X			
NON-STADIUM TURF REPLACEMENT	Improvements	23A-999	\$3,279,000		X			
NON-STADIUM ATHLETIC LIGHTING	Improvements	23A-999	\$5,203,000					
MIDDLE SCHOOL FCS KITCHEN UPGRADES	Improvements	23A-999	\$191,000		X			
FURNITURE - ES CLASSROOM 2023-2024	Improvements	23A-999	\$16,464,000		X			
Technology								
INFRASTRUCTURE	Technology	23A-INFR	\$24,366,000	X	X	X	X	X
COMMUNICATIONS	Technology	23A-COMM	\$2,618,000	X	X	X	X	X
SYSTEMS	Technology	23A-SYST	\$4,983,000	X	X	X	X	X
AUDIO/VISUAL UPGRADES	Technology	23A-AV	\$3,033,000	X	X	X	X	X
CYBER SECURITY	Technology	23A-S&S	\$8,448,000	X	X	X	X	X
Safety & Security								
SECURITY SHADES FORF EXISTING CLASSROOMS	Safety & Security	23A-WIN	\$1,780,000	X	X	X	X	X
FIRE ALARM REPLACEMENT	Safety & Security	23A-FIRE	\$77,000	X	X	X	X	X
BDA (BI-DIRECTIONAL ANTENNA) RADIO SYSTEM	Safety & Security	23A-BDA	\$6,324,000	X	X	X	X	X
SAFETY AND SECURITY HARDWARE ITEMS	Safety & Security	23A-HARD	\$1,948,000	X	X	X	X	X
PHYSICAL SECURITY	Safety & Security	23A-S&S	\$10,111,000	X	X	X	X	X
PROPOSITION A TOTALS			\$1,672,193,000					

**2023- 2024
Adopted Budget**

						Project Schedule				
	Project	Project	Original	23	24	25	26	27		
	Type	Number	Budget	24	25	26	27	28		
PROPOSITION B - STADIUM PROJECTS OVER 1000 SEATS										
HOME STADIUM - BNHS	New	23B-007	\$91,207,667	-	-	-	X	-		
HOME STADIUM - EHS	New	23B-011	\$91,207,667	-	-	-	X	-		
HOME STADIUM NEW HS #4	New	23B-013	\$91,207,666	-	-	-	X	-		
TEXAN FIELD RENOVATIONS (NISD TRACK & FIELD COMPLEX)	Improvements	23B-TRAC	\$21,747,000	-	-	-	X	-		
STADIUM HVAC WORK	Improvements	23B-HVAC	\$2,012,000	-	X	-	-	-		
STADIUM LED LIGHT REPLACEMENT (NISD & TEXAN FIELD)	Improvements	23B-LED	\$1,778,000	-	-	-	X	-		
NISD STADIUM ROOF REPLACEMENT	Improvements	23B-ROOF	\$1,744,000	-	X	-	-	-		
STADIUM BUILDING AUTOMATION	Improvements	23B-BLDG	\$323,000	-	X	-	-	-		
STADIUM TRANSFORMER REPLACEMENT	Improvements	23B-TRAN	\$133,000	-	X	-	-	-		
STADIUM FIRE ALARM REPLACEMENT	Improvements	23B-FIRE	\$195,000	-	X	-	-	-		
PROPOSITION B TOTALS			\$301,555,000							
PROPOSITION C										
NEW TECHNOLOGY DEVICES	Technology	21C-DEV	\$21,752,000							
PROPOSITION C TOTALS										
TOTAL			\$1,995,500,000							

Fund 622

May 6, **2023**, Northwest ISD voters approved all three propositions as part of the school district's 2023 bond election. The approval will fund \$1.995 billion worth of projects in a historic package that will construct 12 new schools and additional facilities for one of the fastest-growing school districts in North Texas. Pages 19-21 detail the anticipated project schedule for the new bond.

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

	Real Property	Personal Property	Minerals		Total	Total
Fiscal	Assessed	Assessed	Assessed	Less:	Taxable	Direct
Year	Value	Value	Value	Exemptions	Value	Rate
2026 *	\$47,290,556,627	\$16,546,368,351	\$1,852,914,169	\$15,573,698,769	\$50,116,140,379	1.0902
2025 *	\$42,991,415,115	\$15,042,153,047	\$1,684,467,426	\$14,157,907,971	\$45,560,127,617	1.0902
2024 *	\$39,083,104,650	\$13,674,684,588	\$1,531,334,024	\$12,870,825,429	\$41,418,297,834	1.0902
2023	\$35,530,095,137	\$12,431,531,444	\$1,392,121,840	\$11,700,750,390	\$37,652,998,031	1.2746
2022	\$28,732,922,424	\$10,561,735,558	\$841,284,023	\$9,298,175,008	\$30,837,766,997	1.2920
2021	\$23,131,241,063	\$9,175,830,845	\$445,539,899	\$7,226,998,727	\$25,525,613,080	1.3363
2020	\$20,058,653,032	\$8,313,515,744	\$374,008,410	\$6,548,848,824	\$22,197,028,362	1.4200
2019	\$17,851,905,760	\$6,750,091,428	\$617,067,673	\$5,357,866,481	\$19,861,198,380	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

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 2023 Appraisal Records occurred in late July and the Denton County Tax Assessor-Collector calculated the rollback tax rate shortly thereafter. The Board of Trustees held the required public meeting and adopted the tax rate on August 28, 2023.

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 10% growth rate.

*Source: Official Statement August 1, 2023

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

District Direct Rates

Fiscal Year	General Purposes	Capital Purposes	Total
2024	0.66920	0.42100	1.09020
2023	0.85460	0.42000	1.27460
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

Northwest ISD taxpayers will continue to see the lowest tax rate in more than three decades following school board approval of a roughly 18-cent reduction in the total tax rate.

At their August 28 meeting, the Northwest ISD Board of Trustees approved the district's recommendation to decrease the total tax rate to \$1.0902 per \$100 of taxable property value, reduced from the 2022-2023 tax rate of \$1.2746. The new tax rate is composed of a maintenance and operations tax rate of \$0.6692 and an interest and sinking tax rate of \$0.4210.

In Texas, M&O tax rates pay for day-to-day operations of school districts, such as salaries and utilities, while I&S tax rates are used to pay off debt, such as paying off bonds. While voters authorized the district to increase the I&S tax rate by one-tenth of a penny in the 2023 bond election, the total tax rate still decreased because of continued M&O tax rate compression required by state law.

In Texas, school district M&O tax rates are primarily determined by the state government based on a formula. Northwest ISD's fast growth has played a beneficial role in this formula. The second part of the total tax rate, the I&S portion, is levied to service debt approved by voters as part of bond elections.

Northwest ISD's fast growth means the district has typically sought voter approval for bond referendums every three to five years to build new schools to accommodate an influx of new students. Northwest ISD remains the fastest-growing school district in North Texas, with more new homes both built and sold than any other district in the region. On average, the district now increases its total enrollment by at least 1,400 students per year.

*Source: Official Statement August 1, 2023

Demographics

Northwest Independent School District has a vision to empower learners and leaders to positively impact the world. The district is uniquely situated in the northwest corridor of the Dallas-Fort Worth metroplex. At 234 square miles, Northwest ISD is one of the largest school districts in the area. The district spans three counties (Tarrant, Denton, and Wise) and more than 14 municipalities that range from small rural communities to a thriving metropolis.

Northwest ISD hit a historical milestone with the start of the 2023-2024 school year. Enrollment eclipsed 30,100 students and the district opened five new schools — two replacement schools and three new campuses — to help accommodate the district’s rapid student enrollment growth.

Northwest ISD is the fastest-growing school district in North Texas. The district is also unique in that growth is happening across the district and is not limited to a single area. NISD continues to top the charts for annual starts, annual closings, inventory, vacant developed lots, and future lots as compared to other DFW, fast-growth school districts. Zonda, the district’s demographer, expects NISD will experience a 4-5% annual growth rate for the foreseeable future, with student enrollment reaching approximately 43,355 in ten years.

Student Demographics

Our student body comes to us from a wide array of backgrounds, experiences, ethnicities, and beliefs. As our student population increases, the diversity of our students and families also continues to change.

- White 49.45%
- Hispanic/Latino 25.22%
- Black/African American 13.17%
- Asian 7.31%
- American Indian/Alaskan .45%
- Hawaiian/Pacific Island .24%

The percentage of economically disadvantaged students increased from 26.78% to 27.46%. The percentage of ESL students is 9.24%. [Data Source: 2023-2024 October Fall PEIMS Data Collection.]

Northwest ISD made a positive change for its youngest students this school year with the implementation of full-day Pre-Kindergarten. Understanding the importance of a strong educational foundation, seeing the data supporting the educational benefits of full-day Pre-Kindergarten, and knowing that the half-day program prevents some families from being able to participate, NISD made a commitment to advance and complete the program transition from half-day to full-day.

Staff Demographics

As the student population grows, so does our staff to meet the growing need. Northwest ISD has approximately 3,420 full-time employees.

Education remains a field of predominantly white females, but the makeup of Northwest ISD's staff is becoming slightly more diversified and the intentional effort to find excellent teachers that more closely represents the diversity of the student body continues.

Last year, the Human Resources team hired a record-setting number of new staff members (approximately 800+). As to be expected in a large, fast-growth district opening five new schools, NISD continues to hire large numbers of new staff members. The number of new teachers and staff creates additional strain on our district systems, processes, and professional development which can be felt at both the campus and district levels. The number of new hires is a great

**2023- 2024
Adopted Budget**

reminder of the importance of engaging new staff members and reinforcing the district’s culture and standards of excellence.

Our ability to recruit and retain exceptional staff will continue to be a critical goal as we look toward the future. Considering the highly competitive job market and salary schedule, as well as personal and professional strains and the current political climate, this will be a continuing concern.

Staffing by Race		
	Number	% of Staff
Asian	48.7	1.4
Black	121.5	3.5
Hispanic	436.1	12.7
Am Indian/Alaskan Native	11	0.3
2 or more Races	26.7	0.9
White	2776	81.2
Total	3420	100

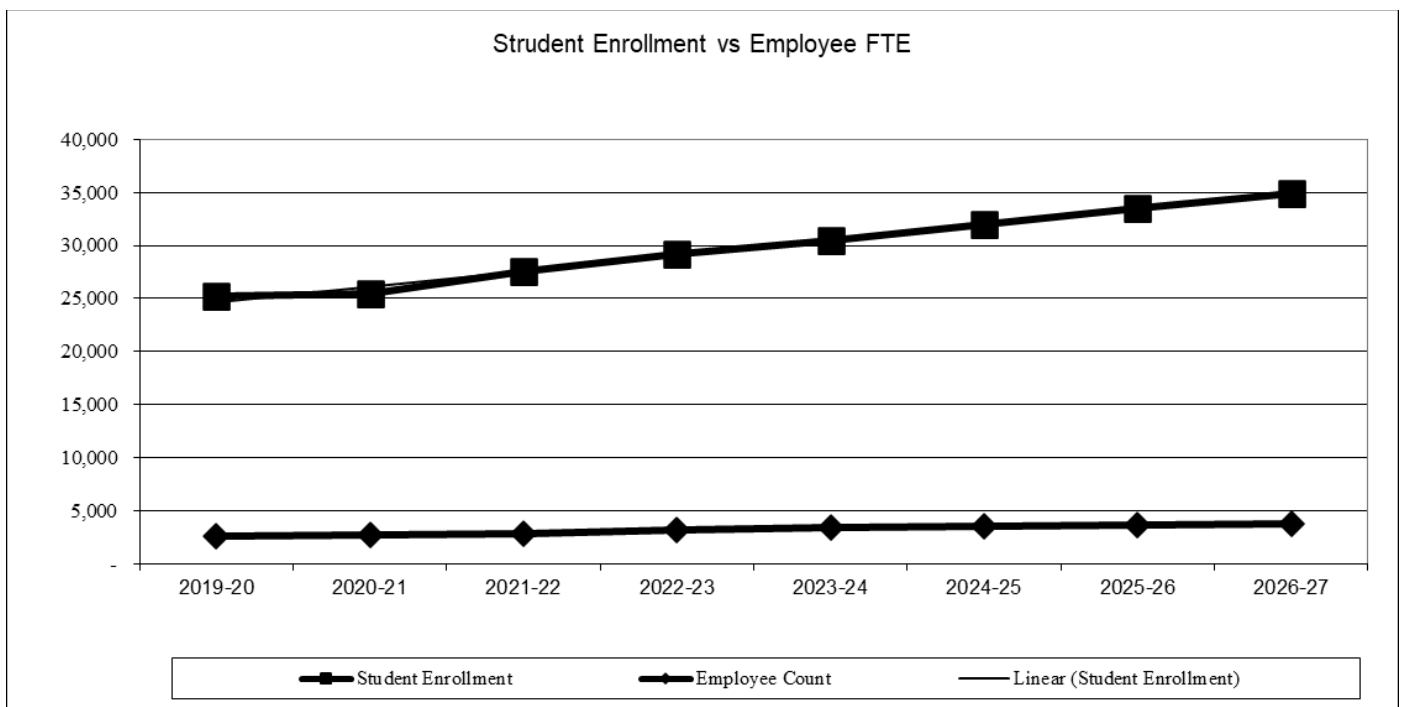
Northwest ISD continues to see a marked increase in the competition for employees and it has been more challenging to find some positions – especially in our hourly employees (i.e., bus drivers, custodians, and kitchen staff). With the COVID pandemic’s continued impact, highly competitive job market, and the national labor shortage in certain job markets, this continues to be a 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 30,527 students in 2023 - 2024 an increase of 1377 students.



Student Enrollment Projections

<u>Method</u>	<u>Year</u>	<u>Total</u>	<u>(EC-5th)</u>	<u>(6th-8th)</u>	<u>(9th-12th)</u>
Actual	2019-20	25,040	11,976	5,915	7,149
	2020-21	25,383	11,766	6,067	7,550
	2021-22	27,583	13,036	6,418	8,129
	2022-23	29,150	13,848	6,665	8,637
Budget	2023-24	30,527	14,432	7,037	9,058
Forecast	2024-25	32,018	15,227	7,521	9,270
	2025-26	33,449	15,890	8,121	9,438
	2026-27	34,930	16,626	8,449	9,855

*Source: Templeton Demographics 2023 2QTR; TEA TAPR

**2023- 2024
Adopted Budget**

**NORTHWEST ISD
ELEMENTARY STAFFING FORMULA FOR 2023-2024***

<u><i>Position</i></u>	<u><i>Pay Grade</i></u>	<u><i>Number of Staff Members</i></u>	<u><i>Enrollment</i></u>
Principal (0204)	A40	1	
Assistant Principal (0213)	A30	1	
Additional Assistant Principal (0213)	A30	1	900+
Title I Interventionist	A15/A20	1	Title I campuses only
Counselor (0310)	A25	1	
Additional Counselor (0310)	A25	1	900+
Librarian (0330)	A15/A20	1	
MTSS Intervention Specialist (0513)	A15/A20	1	
Dyslexia Intervention Specialist (0513)	A15/A20	1	
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.

**2023- 2024
Adopted Budget**

**NORTHWEST ISD
MIDDLE SCHOOL STAFFING FORMULAS FOR 2023-2024***

<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	
<i>Clerical /Para</i>			
Office Manager (0901)	P30	1	
PEIMS CLERK (0913)	P15	1	
Attendance Clerk (0914)	P10	1	
Receptionist (0905B)	P10	1	
Campus Assistant (0907A)	P10	1	1000+
Additional Campus Assistant	P10	1	1500+

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

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

2023- 2024
Adopted Budget
NORTHWEST ISD
HIGH SCHOOL STAFFING FORMULAS FOR 2023-2024*

<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
Additional Assistant Principal	A40		3000-3499
Counselor (0300)	A25	1 per grade level	
Additional Counselor	A25	1	2000-2499
Additional Counselor	A25	1	2500-2999
Additional Counselor	A25	1	3000-3499
Campus Testing Coordinator	A20	1	
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	3000+
Attendance Clerk (0913A)	P15	1	
2 nd Attendance Clerk	P15	1	1500+
Receptionist (0905)	P15	1	
Bookkeeper (0903)	P25	1	
Counselors Secretary (0907)	P15	1	
Registrar (0908)	P20	1	
Additional Registrar	P20	1	1500+/3000+
Sub Coordinator/Receptionist (0905C)	P15	1	
Student Record Manager (0909)	P30	1	
ISS Aide	P05	1	
Athletic Trainer (0151)	A15/A20	1	
2 nd Athletic Trainer	A15/A20	1	1200+
Campus Athletic Coordinator (0156)	A35	1	

*This formula is a guideline for preparing a campus staffing plan. Individual campus plans may vary. District needs may necessitate changes to the formula. Staffing for Special Education and other special programs are allocated based on identified students and their individual needs. Lead Counselor assigned at third counselor allotment, stipend only.

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

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.

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.

House Bill (HB) 3261, enacted by the 87th Texas Legislature in 2021, requires state assessments to be administered online by the 2022–2023 school year. Online administration allows students to receive accommodations like those they get in the classroom, provides faster test results, improves test operations, and allows new non-multiple-choice questions. This transition will require nearly all students to be assessed online, with the exceptions of students taking the STAAR Alternate 2 assessment and students who require accommodations that cannot be provided online.

A growing number of school districts in Texas are joining a lawsuit against the Texas Education Agency. As the keynote speaker of the State of Public Education event, Morath told the crowd of educators, "my charge by the State of Texas is to think of how to make it better for five and a half million souls in Texas public schools." But not all the educators in attendance believe Morath is making things better.

The suit against the TEA centers around how the state assigns accountability grades to districts and their campuses. Each year the TEA gives a district a letter grade ranging from an A to an F. Those ratings consider standardized test results, annual academic growth, graduation rates and college, career, and military readiness.

Now, though, the TEA is changing some of the methodology of how it grades. "The A-F accountability system is also being refreshed this year, with some changes to cut points and some changes to indicator methodology," the TEA's website explains.

**2023- 2024
Adopted Budget**

The districts' lawsuit alleges the changes are unfair because the new methods "were not provided to districts in the beginning of the 2022-2023 school year as required by state statute." The new method, they argue, "will lower performance ratings for many school districts and campuses even though their performance improved."

The TEA announced Sept. 12 the scores are temporarily delayed for **approximately one month** to allow for "further re-examination of the baseline data" used in the calculations, according to a news release. As of today, no date has been provided as to when the scores will be released.

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.

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.

State Ratings and Accountability System

The Northwest Independent School District has consistently received a rating of "Superior Achievement" under the State of Texas School FIRST – financial accountability rating system. The Superior Achievement rating is the state's highest, demonstrating the quality of the district's financial management and reporting system. Northwest Independent School District's School FIRST rating shows that the schools are accountable not only for student learning but also for achieving these results cost-effectively and efficiently.

This is the 22nd year of School FIRST (Financial Integrity Rating System of Texas), a financial accountability system of 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.

School FIRST – Financial Integrity Rating System of Texas

<u>Description</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
School FIRST	Superior	Superior	Superior	Superior	Superior	Superior
Rating	Achievement	Achievement	Achievement	Achievement	Achievement	Achievement

**2023- 2024
Adopted Budget**

In 2013, the state of Texas implemented a new accountability system to focus on the achievement of post-secondary readiness for all Texas public school students called “STAAR” (State of Texas Assessment of Academic Readiness). STAAR is the state’s standardized testing program for elementary, middle, and high school students. The tests are to determine “readiness”, standards which are the knowledge and skills considered most important for success in the grade or subject that follows and for college and career readiness.

The new accountability system assigned a rating label of Met Standard, Met Alternative Standard, or Improvement Required based on the evaluation of the four performance indexes for Student Achievement, Student Progress, Closing Achievement Gaps, and Postsecondary Readiness. The indexes include assessment results from the State of Texas Assessments of Academic Readiness (STAAR) testing program, graduation rates, and rates of students achieving the Recommended High School Program and Distinguished Achievement High School Program. Campuses that receive an accountability rating of *Met Standard* are eligible for distinction designations.

TEA maintained the same accountability rating labels 2014 through 2018. In 2019, TEA moved to a new accountability system in which campuses and districts are scored from A-F. A campus/district with an overall A, B, or C are considered to have met the standard to avoid improvement requirement sanctions. Campuses with an overall D or F are Improvement Required under the new system. Campuses are eligible to earn up to seven Academic Achievement Distinction Designations in the areas of Reading/ELA, Mathematics, Science, Social Studies, Top 25 Percent Student Progress, Top 25 Percent Closing Achievement Gaps and Postsecondary Readiness.

Districts are eligible to earn an Academic Achievement Distinction Designation in Postsecondary Readiness.

Texas Accountability System STAAR Percent at Approaches Standard or Above All Grades					
<u>Description</u>	<u>STAAR 2019-20</u>	<u>STAAR 2020-21</u>	<u>STAAR 2021-22</u>	<u>STAAR 2022-23</u>	<u>STAAR 2023-24</u>
Reading	Not Rated	78%	83%	85%	---
Mathematics	Not Rated	78%	79%	79%	---
Writing	Not Rated	%	%	%	---
Science	Not Rated	85%	84%	85%	---
Social Studies	Not Rated	85%	87%	83%	---
Per Pupil Ex	\$11,228	\$11,612	\$9,100	\$10,531	
Economically Disadvantaged	20.6%	21.6%	26.8%	---	---
Student/Teacher Ratio	14.9	14.6	15.6	---	---
Teacher Turnover Rate	13.1%	10.8%	19.8%		

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
2023- 2024 BOARD OF TRUSTEES**



R. Stephen Sprowls
President, Place 5
Airline Pilot
Elected 2017
Term Ends 2026



Mark Schluter
Vice President, Place 2
Senior Project Engineer
Elected 2006
Term Ends 2024



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



Judy Copp
Member, Place 4
Retired Educator
Elected 2012
Term Ends 2025



Jennifer Murphy
Member, Place 7
Post-Secondary Education
Elected 2020
Term Ends 2026



Lillian Rauch, Ph.D.
Member, Place 6
Retired Educator
Elected 2014
Term Ends 2026



Anne Davis-Simpson, Ph.D.
Member, Place 3
Retired Educator
Elected 2013
Term Ends 2025



Mark Foust, Ed.D.
Superintendent
Appointed by
Board of Trustees 2022

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

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

www.nisdtx.org

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
2023 – 2024 EXECUTIVE CABINET**



Mark Foust, Ed.D.
Superintendent
Appointed by
Board of Trustees 2022



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



Kim Barker
Asst. Superintendent
for Human Resources



Tim McClure
Asst. Superintendent
for Facilities



Jonathan Pastusek
Chief Financial Officer



Anthony Tosie
Executive Director of
Communications



Cara Carter
Chief Technology
Officer



Christie Hobbs
General Counsel



Angela Scott
Public Affairs
Coordinator



Jennifer Roberts
Executive Asst. to the
Superintendent

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

Board of Trustees

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

Administration

Mark Foust, Ed. D.....	Superintendent of Schools
Michael Griffin Ed. D.....	Assistant Superintendent for Curriculum and Instruction
Kim Barker.	Assistant Superintendent for Human Resources
Tim McClure.....	Assistant Superintendent for Facilities
Jonathan Pastusek.	Chief Financial Officer
Anthony Tosie.....	Executive Director of Communications
Cara Carter	Chief Technology Officer
Christie Hobbs	General Counsel

Principals

Carrie Jackson.....	Northwest High School
Kara Lea Deardorff.....	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
Jeremy Martin	John M. Tidwell Middle School
Laura Kohler, Ed D.....	Truett Wilson Middle School
Matrice Raven, Ed. D	Leo Adams Middle School
Natalie Childress	C.W. Worthington Middle School
Donna Busby.....	Haslet Elementary
Lisa Ransleben, Ed. D.....	Justin Elementary
Erika Oster	Lakeview Elementary
Erin Appling	Roanoke Elementary
Kim Blackburn.....	Seven Hills Elementary
Amanda Bunch	Samuel Beck Elementary
Jim Mahler	W.R. Hatfield Elementary
Amanda Hughes.....	Prairie View Elementary
Lyndsie Smith.....	Sonny & Allegra Nance Elementary

**2023- 2024
Adopted Budget**

Amanda Bomar	J. Lyndal Hughes Elementary
Michelle McAdams.....	Kay Granger Elementary
Sarah Thornell.....	Sendera Ranch Elementary
Danielle Grimes	O. A. Peterson Elementary
Aaron McAdams.....	Clara Love Elementary
Leigh Anne Romer Ed. D	J. C. Thompson Elementary
Donae Raymundo	Carl E. Schluter Elementary
Chrisa Oakley.	Wayne A. Cox Elementary
Carrie Pierce.	Lizzie Curtis Elementary
Amy Lawson.....	Lance Thompson Elementary
Shanel Jones	Berkshire Elementary
John Booles.....	Molly Livengood Carter Elementary
Jessica McDonald	Johnie Daniel Elementary



This Meritorious Budget Award is presented to

NORTHWEST INDEPENDENT SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2021-2022.

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



A handwritten signature in black ink, appearing to read 'Will Sutter', written over a thin horizontal line.

William A. Sutter
President

A handwritten signature in black ink, appearing to read 'David J. Lewis', written over a thin horizontal line.

David J. Lewis
Executive Director