

2023-2024

ADOPTED BUDGET

Adopted June 26, 2023



Northwest Independent School District

Fort Worth, Texas 76177

www.nisdtx.org

NORTHWEST INDEPENDENT SCHOOL DISTRICT

Fort Worth, Texas 76177

BUDGET FOR THE YEAR 2023-2024

July 1, 2023 to June 30, 2024

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Northwest Independent School District

2023-2024 Budget

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EHS & BNHS Accounting/Financial CTE



EXECUTIVE SUMMARY

**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
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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>

**2023- 2024
Adopted Budget**

**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						

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	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
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						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	0.87200	0.42000	1.09020
2023	0.85460	0.42000	1.27460
2022	0.97000	0.45000	1.29200
2021	1.04000	0.45000	1.33630
2020	1.04000	0.45000	1.42000
2019	1.04000	0.41250	1.49000
2018	1.04000	0.41250	1.49000
2017	1.04000	0.41250	1.45250
2016	1.04000	0.33500	1.45250
2015	1.04000	0.33500	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

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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

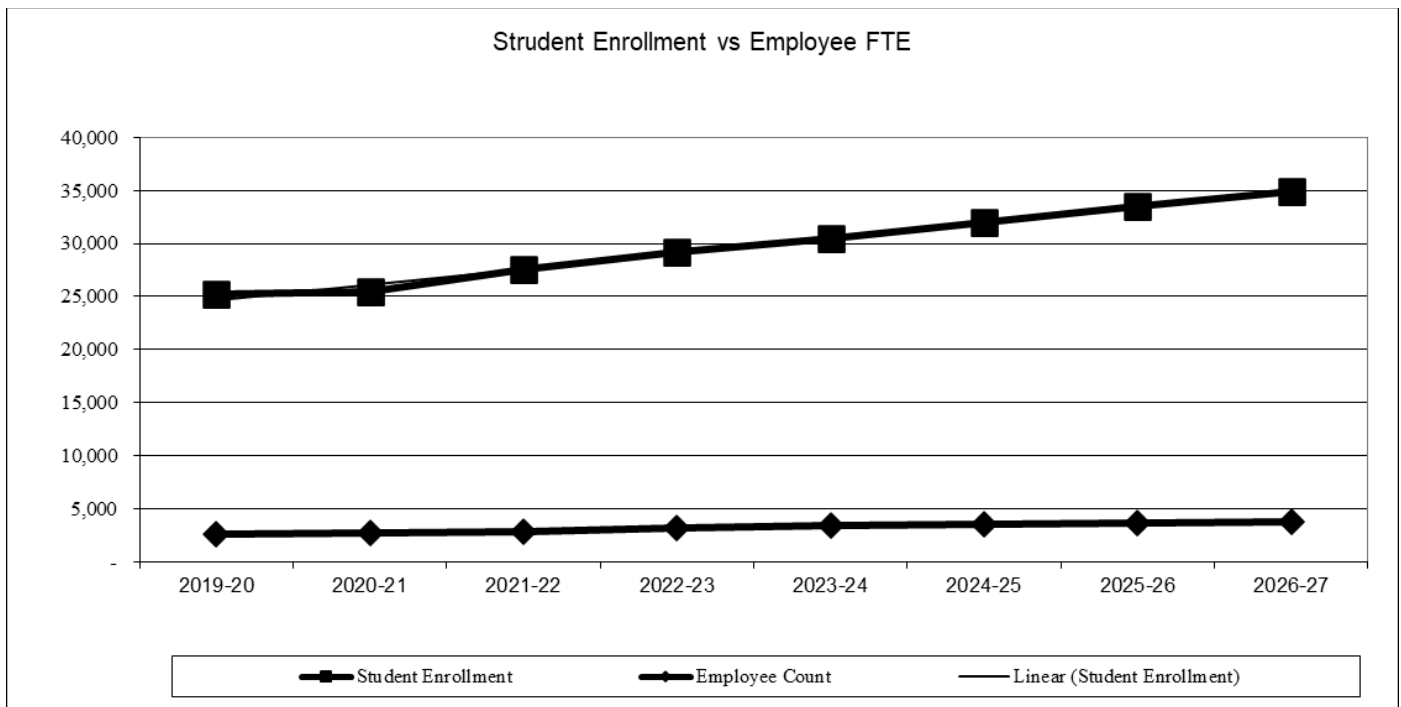
Northwest ISD continues to see a marked increase in the competition for employees and it has been more challenging to find some positions – especially in our hourly employees (i.e., bus drivers, custodians, and kitchen staff). With the COVID pandemic’s continued impact, highly competitive job market, 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

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**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.

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**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.

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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.

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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

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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
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Elected 2014
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Anne Davis-Simpson, Ph.D.
Member, Place 3
Retired Educator
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Mark Foust, Ed.D.
Superintendent
Appointed by
Board of Trustees 2022

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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

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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.



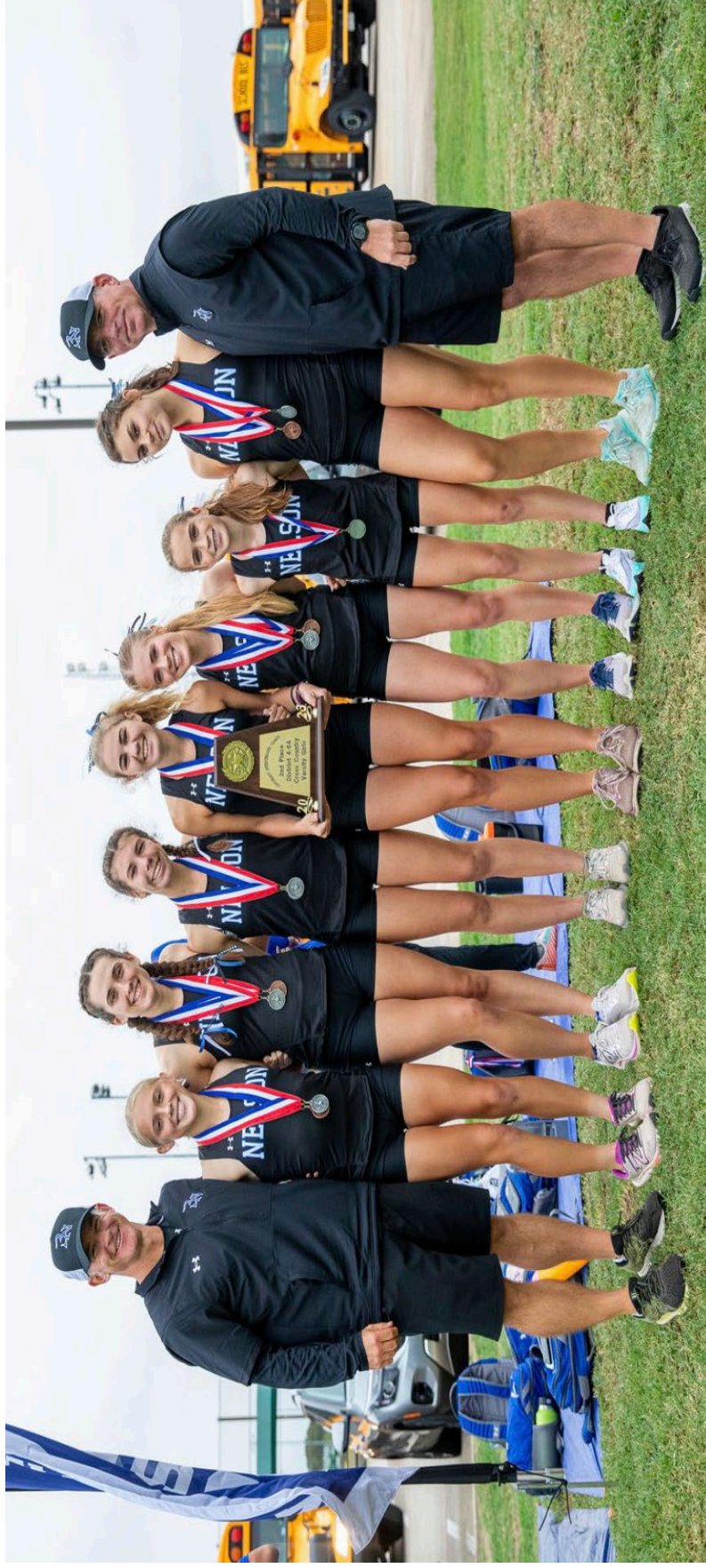
A handwritten signature in black ink, appearing to read 'Will Sutter', written over a thin horizontal line.

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

BNHS Cross Country Team



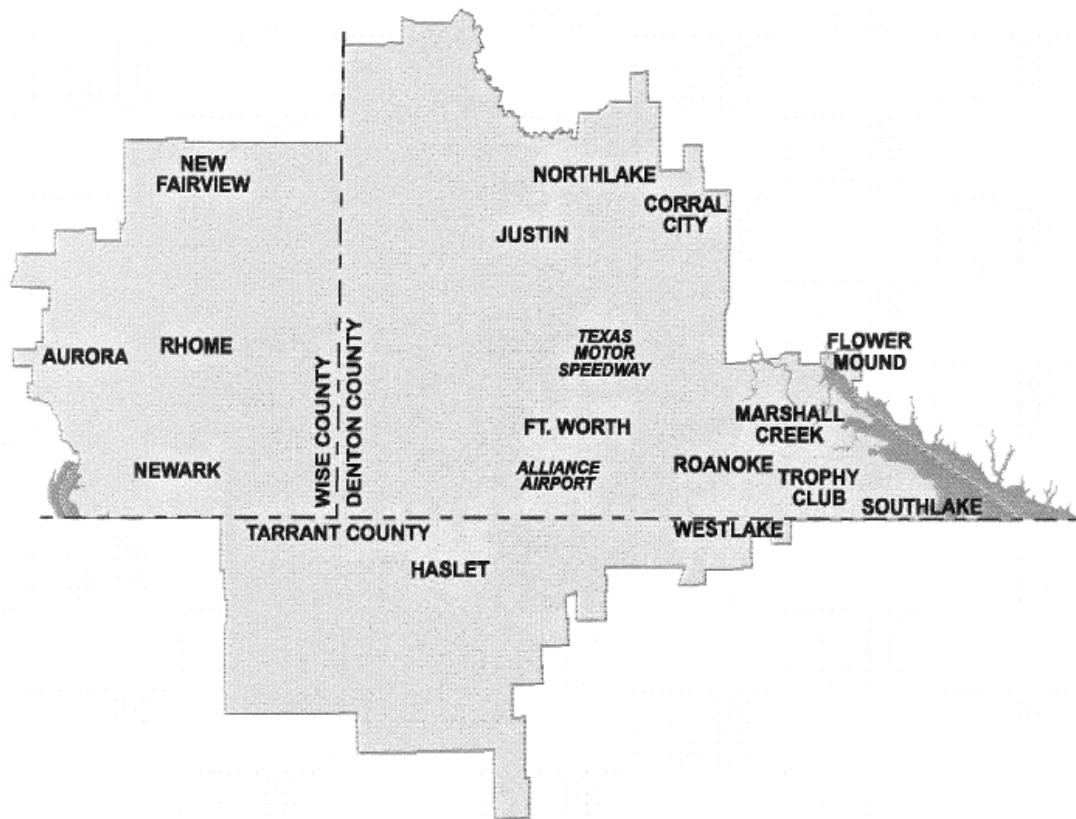
ORGANIZATIONAL SECTION

The Northwest Independent School District

Celebrating over 75 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 its 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 30,805 students in grades pre-kindergarten through twelfth, a projected increase of 1557 students. The district operates three comprehensive high schools, an accelerated high school, seven middle schools, twenty-two 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 5, 2023, District voters passed a \$1.995 million bond election to accommodate the expected growth. Demographers report that Northwest ISD had more new homes begin construction in 2022 than any other school district in the DFW metroplex. This residential growth leads to enrollment projections that indicate that thousands of additional students will enroll in NISD in the coming years. The majority of the bond package was designed to address this growth by providing nearly 8,400 additional seats for new students.



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2023 – 2024 EXECUTIVE CABINET**



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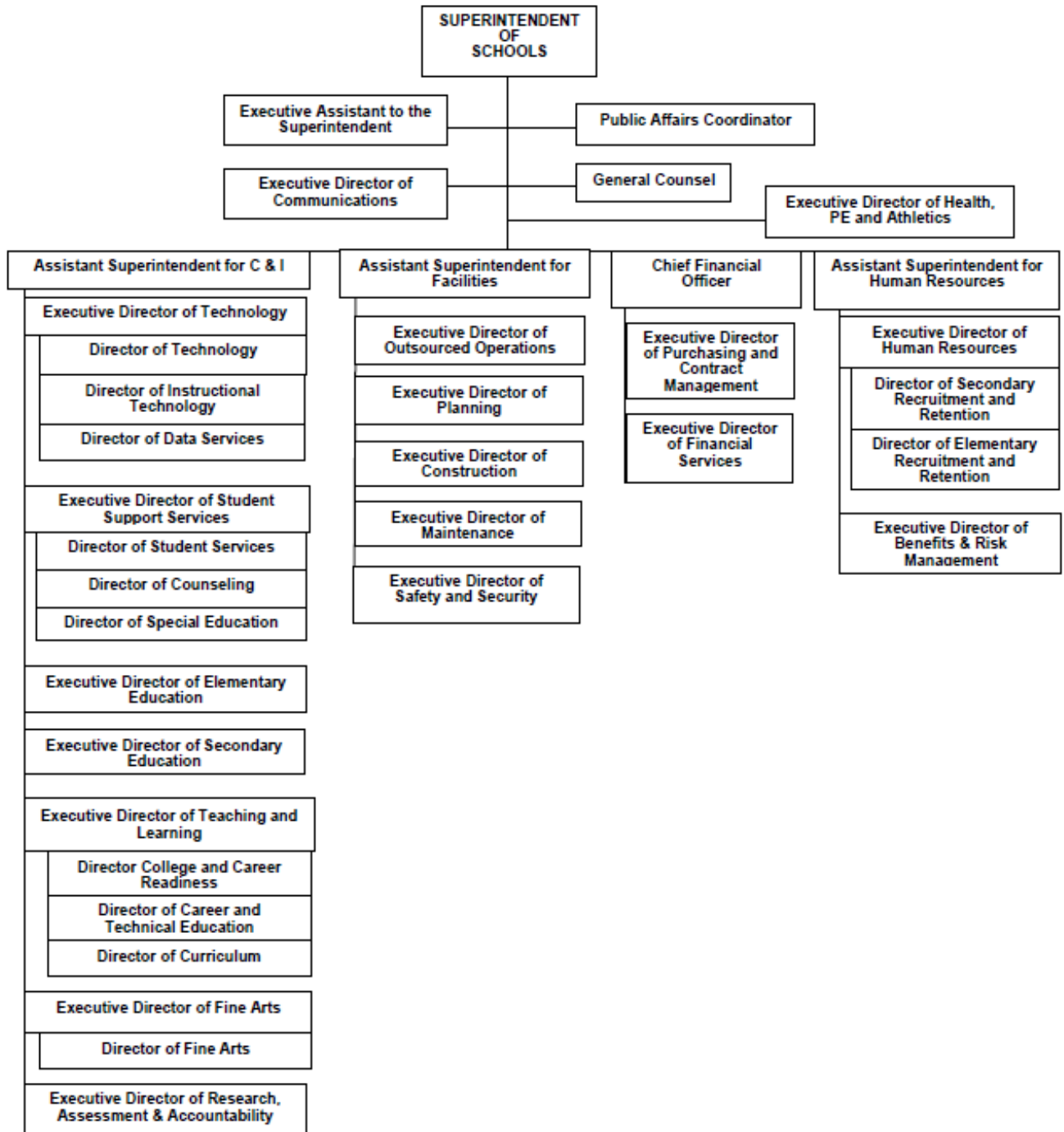
Angela Scott
Public Affairs
Coordinator



Jennifer Roberts
Executive Asst. to the
Superintendent

**2023-2024
Adopted Budget**

Northwest Independent School District 2023 – 2024 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.

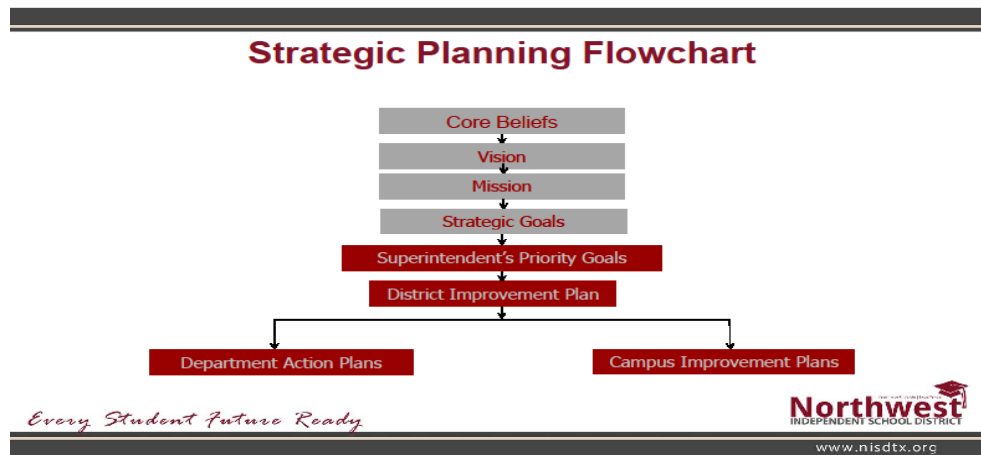
Core Beliefs

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

- | | |
|------------------------|---|
| <u>Goal I</u> | Northwest ISD will provide personalized learning experiences and cultivate the growth and achievement of every student. |
| <u>Goal II</u> | Northwest ISD will recruit, value, and retain highly effective staff prepared to meet the individual needs of our students and learning community. |
| <u>Goal III</u> | Northwest ISD will foster a safe environment and a culture of engagement that values the voices of all students, staff, families, and community members |

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.





STRATEGIC GOALS

2023-2028



Our Core Beliefs

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

Our Vision

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

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

Strategic Goal 1	Strategic Goal 2	Strategic Goal 3
Northwest ISD will provide personalized learning experiences and cultivate the growth and achievement of every student. NISD PRIORITIES: <u>Literacy</u> 1.1 Our students will annually increase literacy proficiency to reach or exceed grade-level standards. <u>Academic Progress</u> 1.2 Our students will achieve individualized academic goals to reach a year's growth or more in all content areas. <u>College, Career, Military & Life Readiness</u> 1.3 Our students will graduate life ready and prepared for success in career, college, or military service.	Northwest ISD will recruit, value, and retain highly effective staff prepared to meet the individual needs of our students and learning community. NISD PRIORITIES: <u>Recruit</u> 2.1 Northwest ISD will have an unwavering commitment to attract and welcome high-quality staff. <u>Value</u> 2.2 Northwest ISD will invest in all staff through a culture of support, development, and empowerment to make a positive impact on the learning community. <u>Retain</u> 2.3 Northwest ISD will retain highly effective staff through meaningful relationships, ongoing support, and professional growth opportunities.	Northwest ISD will foster a safe environment and a culture of engagement that values the voices of all students, staff, families, and community members. NISD PRIORITIES: <u>Engagement</u> 3.1 Northwest ISD will foster an environment of engagement with every member of our community through collaborative dialogue and partnership opportunities. <u>Culture</u> 3.2 Northwest ISD will model and instill a culture of belonging where all students, staff, families, and community voices are heard and valued. <u>Safety</u> 3.3 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.



2023-2024 School Year Strategic Planning Schedule

2023-2024 Date	Description	Responsibility
May 16	DEIC - End of Year DIP Review and Needs Assessment	DEIC
June 12	2022-2023 DIP Summative Review	Executive Cabinet
June 12	Strategic Planning Summit Recommendation - Goals and Priorities - Adoption	School Board
June 26	2023-2024 DIP Summary Report to the Board	Dr. Griffin
June 27	Team of 8 Training	Dr. Foust
July 18	Leadership Academy	Dr. Foust/Dr. Griffin
July 24	Nuts and Bolts	Dr. Foust
September 1	Deadline to Enter 2023-2024 DIP Strategies - Discussion	Executive Cabinet
September 5	Finalize 2023-2024 DIP	Executive Cabinet
September 5	Draft of DIP to Campuses	Dr. Griffin
September 11	2023-2024 DIP Board Review	School Board
September 12	DEIC Meeting – DIP Overview and Formal Vote	DEIC
September 14	Deadline to Submit CIPs and Department Action Plans	Staff
September 25	2023-2024 DIP Board Adoption	School Board
September 25	2023-2024 CIPs Board Review	School Board
October 9	2023-2024 CIPs Board Adoption	School Board
November 13	DIP Formative Review	Executive Cabinet
December 11	Superintendent Summative Evaluation	School Board
January 8	DIP Formative Review	Executive Cabinet
January 22	2023-2024 DIP Mid-Year Summary Report to the Board	Dr. Griffin
March 18	DIP Formative Review	Executive Cabinet
May 14	DEIC - End of Year DIP Review and Needs Assessment	DEIC
June 10	2023-2024 DIP Summative Review	Executive Cabinet
June 24	Superintendent Summative Evaluation	School Board
June 24	2023-2024 DIP Summary Report to the Board	Dr. Griffin
June 24	Strategic Framework (Beliefs, Vision, Mission, Goals, Priorities) - Board Discussion / Action	School Board

District Processes & Programs

District Processes & Programs Summary

All additions to the budget were prioritized as items needed to support the districts Strategic Goals. It represents the vision of Northwest ISD to continue to be one of the most sought-after school districts in North Texas.

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. These recruiting events along with yearly mid-point raises of 3% that cost the district \$5.4 million dollars have helped to achieve our **Strategic Goal 2 “Northwest ISD will recruit, value and retain highly exceptional staff prepared to meet the individual needs of our students and learning community.”** Other compensation updates included a one-time salary adjustment some teaching positions impacting the budget by \$6,000, UIL stipend updates for \$55,000, increase extra duty pay will cost \$15,000 and increasing some of the paraprofessionals in the special education department totaling \$270,000.

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 primary goal is to provide the financial resources to support the District’s vision/mission while maximizing salaries, maintain pristine educational programs, while maintaining a healthy fund balance.

Instructional Programs

NISD has extensive curricular programs for all students which tie directly to **Strategic Goal 1 “Northwest ISD will provide personalized learning experience and cultivate the growth and achievement of every student”**. 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
- Parents as teachers
- Move from half day to full day Pre-K. 2023-2024 budget impact \$1,200,000.
- 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)
- Reduce 3rd grade class size. 2023-2024 budget impact \$660,000
- Open enrollment in Pre-AP and AP courses and Dual Credit
- 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.

Communications

The Communications department's vision is to inform and engage community members in the Northwest ISD culture through trusted, adaptable communication. The purchase of Parent Square for \$95,000 supports the **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.**

Safety and Security

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. The Safety and Security department continually strives to meet the needs of students, staff, family, and community members when it comes to safety. With the TEA mandate, Northwest ISD has spent an additional \$800,00 to ensure each elementary campus has a security officer on site each day. Prior to this year, Safety Resource Officers were on each of our secondary campuses.

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. Our Strategic Framework is embraced throughout the district and the beliefs, vision, mission, goals, and priorities represented are the foundation of our work. The district's core belief of putting kids first resonates throughout Northwest ISD and is recognized by parents and staff alike.

Strategic planning continues to provide the district a strong foundation with a new set of strategic goals and priorities developed last spring and approved by the board in June. The three new goals and nine new priorities have been unveiled, but work will continue to embed these new areas into our district culture.

Public Perception

Northwest ISD continues to maintain an excellent reputation, attracting thousands of families annually to the district. We have become known for various opportunities available to students, and our staff, programs, and services continue to be held in high regard.

Staff Perceptions

In recent years, teacher morale has been an increasing concern in the education industry. When teachers experience low morale, it can lead to decreased job satisfaction, burnout, and eventually higher teacher turnover rates. Moreover, the teaching profession may become less attractive to potential candidates, further exacerbating teacher shortages.

In a staff survey in May 2022, only 34% of Northwest ISD's participating staff members indicated 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 included and feeling genuinely appreciated by Northwest ISD.

We often receive reports of teachers feeling undervalued and underappreciated, which can erode their sense of purpose and motivation. This lack of recognition contributes to a sense of frustration and disillusionment. Improving teacher engagement and morale is essential for the health of the education system in Northwest ISD. Increased teacher

2023-2024 Adopted Budget

engagement can be a powerful antidote. When teachers are engaged in their work, they are more likely to be motivated, innovative, and resilient. Engaged teachers create a positive classroom environment, foster better student-teacher relationships, and ultimately enhance learning outcomes. Providing opportunities for professional development, giving teachers a voice in decision-making processes, and recognizing their achievements are all important steps.

Staff members also often express concerns regarding staff compensation, especially considering the cost of inflation and the increasing demands of the job. Staff, particularly teachers, sometimes share that their workload is increasing. Increases in student/parent behavior issues, classroom disruptions, the impact of unfunded mandates, and more adds to their frustrations and the feeling that they are working more without receiving adequate compensation.

Northwest ISD is committed to improving staff compensation. The disparity in compensation – in the education field and as compared to other industries – can lead to financial stress and job dissatisfaction. It can also hinder the recruitment and retention of talented individuals in the teaching profession. While offering a competitive salary and compensation plan is ideal, we are challenged with limited resources from the state. Acknowledging that this process may take several budget cycles, compensation will remain a priority consideration as the district establishes its budget each year.

Informed Stakeholders

While communications remain a strength (as evidenced by the 2023 Family Survey), it is critical that Northwest ISD continues to put forth effort in informing stakeholders. As the district continues to grow and evolve, it becomes more challenging to keep all stakeholders informed of pertinent decisions and processes. For example, finance received a high “neutral” response on the 2023 Family Survey, representing an opportunity to better inform families of how school finance works.

We also know our families are often frustrated with the reliance on the state’s standardized tests. Our community values accomplishments, benchmarks, and student growth measures beyond STAAR test scores. Sharing this information from a convenient location would not only increase transparency but would improve understanding of the many opportunities available to students.

Safe and Structured Environment

Northwest ISD provides a safe environment for students, faculty, staff, and visitors. A safe and structured environment was the highest-valued category in the district’s 2023 Family Survey. Families reported their children felt safe at our schools. However, 10 to 27% of families expressed concerns in the following areas:

- My child’s campus has clearly defined student behavioral expectations and associated discipline that are consistently and fairly enforced.
- My child and their teachers demonstrate respect to one another at school.
- My child has not been threatened or bullied at school. In the survey report, it was suggested that the district could begin an anti-bullying campaign and better inform families of processes.

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.
- 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 1st 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

2023-2024 Adopted Budget

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)

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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*

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*

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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;

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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)*

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)*

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

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

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.*

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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.

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Budget Process

The Budget Process covers the entire 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 |
| • 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, school and district leaders, and teachers served to develop this plan that will set the tone for NISD's future.

2023-2024 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 2023-2024 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 September 25, 2023.

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 September 2022, 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, and program enhancement needs. After extensive analysis of all the presented needs of Northwest ISD, the Long-Range Planning

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Committee recommended that the School Board authorize a Capital Bond Election for \$1,995,500,000. On February 13th the Board of Trustees approved an Order Calling a \$1,995,500,000 Bond Election which passed on May 6, 2023.

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 May. The 2023 – 2024 Personnel & Compensation Plan was then adopted June 26, 2023.

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 June 4th. 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 July 29th. The Board of Trustees held the required public meeting and adopted the tax rate on August 28, 2023.

Budget Amendments

The initial Campus Budget Worksheet allocation represents 80% of the campus funding allocation based on projected enrollment. The remaining amount is distributed in November based on actual enrollment on hand at snapshot. The Final Amended Budget for the Year Ending June 30, 2024, will be submitted at the June 24, 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 2023.

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

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2023-2024 Budget Timeline

Activity	Responsibility	Date
Projected Enrollments	Templeton/HR/Finance	January 9, 2023
DEIC Timeline Presentation	Financial Services	January 10, 2023
DLT Timeline Presentation	Financial Services	January 12, 2023
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	January 2023
Budget Parameter/Growth D/A	Board Meeting	January 23, 2023
Budget Packets Completed	Financial Services	February 7, 2023
DLT Meeting Distribute Packets	Financial Services	February 9, 2023
Schedule Exec. Dir. Meetings	Financial Services	February 2023
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	February 2023
Raise Discussion/Action	Board Meeting	February 27, 2023
Budget Workshop	Board Meeting	February 27, 2023
Exec Dir. Meetings	Cabinet/Executive Directors	March 2023
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	March 2023
Board Update	Board Meeting	March 21, 2023
Campus/Dept Budget Entries Due	Campuses/Departments	March 24, 2023
Budget Decision Forms Due	Campuses/Departments	March 24, 2023
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	April 2023
Compensation Plan Approval	Board Meeting	April 10, 2023
Preliminary Values	TCAD/DCAD/WCAD	April 2023
Board Workshop	Board Meeting	April 24, 2023
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	May 2023
Budget Workshop	Board Meeting	May 8, 2023
Publish Notice of Pub. Mtg	Financial Services	June 1, 2023
Budget Workshop	Board Meeting	June 12, 2023
Budget Adoption	Board Meeting	June 26, 2023
Final Amendment Adoption	Board Meeting	June 26, 2023
Certified Values	TCAD/DCAD/WCAD	July 25, 2023
Publish Tax Rate Notice	Financial Services	August 1, 2023
Tax Rate Adoption	Board Meeting	2 nd August Meeting

**2023-2024
Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
CAMPUS FUNDING ALLOCATIONS
BUDGET FOR THE YEAR ENDING JUNE 30, 2024**

<u>Code</u>	<u>Account Description</u>	<u>Elementary School</u>	<u>Middle School</u>	<u>Senior High School</u>
Pupil Allocations:				
Function 11 - Instruction				
6399	General Supplies	\$ 56.70	\$ 53.55	\$ 59.50
Function 12 - Instructional Related and Media Services				
6329	Reading Materials	12.60	12.75	17.00
6399	General Supplies	3.60	3.40	3.40
Function 23 - School Leadership				
6399	General Supplies	4.50	5.10	8.50
Function 31 - Guidance, Counseling and Evaluation Services				
6399	General Supplies	1.80	1.70	1.70
Function 33 - Health Services				
6399	General Supplies	1.80	1.70	1.70
Total Pupil Allocations		<u>\$ 81.00</u>	<u>\$ 78.20</u>	<u>\$ 91.80</u>

Staff Allocations:

Function 13 - Curriculum Development and Instructional Staff Development				
6499	Miscellaneous Operating Expense	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ 50</u>
Function 36 - Cocurricular/Extracurricular Activities				
6499	Miscellaneous Operating Costs (UIL events)	<u>\$ 500</u>	<u>\$ 2,000</u>	<u>\$ 37,500</u>
Function 51 - Plant Maintenance and Operations				
6319	Maintenance and/or Operations	<u>\$ 500</u>	<u>\$ 300</u>	<u>\$ 1,000</u>
Function 11 - Instruction				
6499	Graduation Expenses			\$ 6,000
Function 36 Fund 184 Middle Schools only			<u>\$ 850.00</u>	
6399	General Supplies			

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.

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 Director of Purchasing 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 Director of Budget and Financial Planning 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 monthly 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.

2023-2024 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.

2023-2024 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, 2023

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, 2023 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, 2023 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 committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Trustees has provided

**2023-2024
Adopted Budget**

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 \$106,678,265 at June 30, 2023. Deferred expenditures (prepaid items) of \$1,460,617 are considered no spendable fund balance.

Other Major Funds

The Debt Service Fund has restricted funds of \$74,497,165 at June 30, 2023 consisting primarily of property tax collections that are restricted for debt service payments on bonded debt. The Capital Projects Fund has restricted funds of \$189,422,088 at June 30, 2023 consisting primarily of unspent bond funds and \$854,596 set aside for capital replacements.

Other Funds

The fund balance of \$3,580,522 of the Campus Activity Fund, \$26,242 in the NISD Education Foundation, and \$42,529 in Other Local Funds (all special revenue funds) are shown as committed due to Board policy committing those funds to those purposes. The fund balance of \$4,323,305 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>

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.

Fund	Title
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.

**2023-2024
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Function	Title
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.

Organization	Title
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

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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	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 Health 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.

**2023-2024
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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.

National Merit Finalists



Financial Section Fund Financial Statements

NORTHWEST INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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 \$383,962,122 a decrease of \$171,886,108. Approximately 30 percent of this total amount (\$114,132,908) 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 (\$74,497,165), or for capital projects (\$190,276,684), or for Federal grants (\$4,323,305), or already spent on prepaid items (\$1,498,738) or inventories (87,918).

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 \$106,678,265, while the total fund balance was \$111,215,675. 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 37.22% of the total general fund expenditures, while the total fund balance represents 37.74% of that same amount.

2023 - 2024 Adopted Budget

The fund balance of the District's general fund decreased by \$11,310,718 during the current fiscal year, compared to a \$16,081,405 increase in the previous year. Key factors related to this change are as follows:

- A \$37,616,314 increase in property tax and other local revenues combined with a \$5,149,990 increase in foundation, per capita and other state funding contributed to a \$47,585,958 overall increase in total revenues. However, expenditures increased \$53,337,116 or 22.1% with \$17,637,143 of the increase being in contracted instructional services between schools.

The debt service fund has a total fund balance of \$74,947,165, 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 \$4,180,951, compared to a \$55,715 decrease in the previous year. Tax revenues were \$20,553,837 higher than the previous year, while debt service expenditures were \$18,333,919 higher due to significantly more bond principal payments.

Other changes in fund balances should also be noted. The fund balance in the capital projects fund decreased by \$187,554,339 due primarily to \$150,000,000 proceeds from bond sales offset by \$351,046,368 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, 2022). 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 \$111,215,675 differs from the General Fund's budgetary fund balance of \$84,543,680. For the year ended June 30, 2023, actual general fund expenditures on a budgetary basis were \$294,617,517, below the original budget expenditures of \$303,130,801 and the revised final budget of \$319,932,865. The majority of the actual variance of \$25,315,348 consists of savings achieved in payroll costs in several areas. Actual revenue on a budgetary basis was \$305,921,798 compared to the original budget of \$303,130,801 and a revised budget of \$304,571,588. The actual variance was only \$1,350,207.

Capital Assets and Debt Administration

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2023, the District had \$1,371,366,258 (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 \$262,408,092, or 23.7%, above last year.

This fiscal year's major additions include:

Continuing construction costs on four new elementary schools, paid for with proceeds of general obligation bonds.	\$129,124,327
Continuing construction costs on renovations/additions at an existing high school, paid for with proceeds of general obligation bonds.	66,977,039
Continuing construction costs on two new middle schools, paid for with proceeds of general obligation bonds.	74,968,224
Initial construction costs on Pre-K additions at multiple campuses, paid for with proceeds of general obligation bonds.	21,018,466

2023 - 2024 Adopted Budget

Debt Administration

At year-end, the District had \$1,437,904,129 in bonds outstanding (including accreted interest on bonds) versus \$1,368,180,077 last year—a decrease of 5.1%. 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 \$3,042,087,713, 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 2023 budget and tax rates, including the economy, student enrollment growth, and funding levels by the State of Texas.

The District has adopted a \$2,988,875 deficit budget for 2023-2024 for the general fund. Budgeted revenues for the general fund are \$17,180,968 higher than actual 2022-2023 revenues due to expected reduction in money received from the State. Budgeted expenditures are \$31,474,121 higher than actual 2022-2023 expenditures.

The District has adopted a \$39,204,552 surplus budget for 2023-2024 for the debt service fund. Budgeted revenues for the debt service fund are \$20,304,395 higher than actual 2022-2023 revenues and budgeted expenditures are \$14,719,206 lower than actual 2022-2023 expenditures.

The 2023 tax rate was set at \$1.0902 per \$100 valuation (\$0.6692 maintenance and operations and \$0.4210 debt service). The maintenance and operations rate decreased from \$.8546 the prior year and the debt service rate increased from \$0.42.

Major Revenue Sources

Local Revenue

Local Real and Personal Property Taxes is the District's main source of revenue at 89% of total revenue for 2022-2023. The District's Maintenance & Operations (M&O) tax rate for 2023-2024 is \$0.6692. The Interest & Sinking (I&S) tax rate is \$0.4210 to meet voter approved debt requirements. The total tax rate is \$1.0902.

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

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.

State Revenue

State funding includes the state's portion of the calculated funding entitlement based upon the district's average daily attendance. Also included is the state's portion of TRS/TRS Care On-Behalf revenue.

Federal Revenue

Federal revenue within the general fund is earned through the School Health and Related Services (SHARS) Reimbursement program for Medicaid service provided to students by the district staff.

Expenditures by Object

Expenditures are broken into the following categories:

Instruction (11,12,13)
Leadership (21,23)
Student Support Services (31,32,33,34,36)
Administrative (41)
Non-Student Support Services (51,52,53)
Other (61,71,93,95,99)

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.

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.

REVENUE BUDGET

For every \$1 of funding received...



Local Revenue: Property Taxes and other local sources
Total budget: \$289,822,026
\$0.90 for every \$1.00 comes from this source.

Total Revenue Budget
\$323,102,763



State Revenue: State funding for school districts
Total budget: \$29,124,213
\$0.09 for every \$1.00 comes from this source.
(Recapture: payment paid to state = \$19,500,000 budget)



Federal Revenue: Indirect Revenue from Grants and SHARS
Total budget: \$4,156,524
\$0.01 for every \$1.00 comes from this source.



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Expenditure Budget

For every \$1 of funding received...

\$0.58 pays for **instruction** including instructional resources and curriculum



\$0.01 pays for **instructional leadership**



\$0.06 pays for **school leadership** which includes general campus administration



\$0.01 pays for **other general operating costs**

\$0.02 pays for **technology & data services**



\$0.04 pays for **guidance & counseling** Including social work services



\$0.11 pays for **other operations** like maintaining clean and safe schools



\$0.01 pays for **health services**



\$0.06 will be sent back to the State of Texas in the form of **recapture**

\$0.03 pays for **administration** of the school district



\$0.04 pays for **school transportation**

\$0.03 pays for **cocurricular & extracurricular activities**



\$0.00 pays for **meals** Including breakfast and lunch

Total Expenditure Budget
\$326,091,639

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.

Forecast assumptions:

- Northwest ISD is a fast growth district.
- Revenue projected conservatively at 8% FY25, 9% FY26 and 10% FY27.
- Increase in expenses due to opening new campuses each year will require additional staff and supplies.
- Expenditures projected conservatively at 7.5% FY25, 9% FY26 and 10% FY27.
- Fund balance will be used if expenditures are greater than revenue received although the District will make expenditure cuts when needed to balance the budget if possible. The District has a healthy fund balance, along with a budget that is based on conservative principles and assumptions of enrollment and attendance and do not anticipate having negative budgets or dipping into fund balance very often.
- District expects payroll costs to increase as it becomes harder to find or retain employees.

2023 - 2024 Adopted Budget

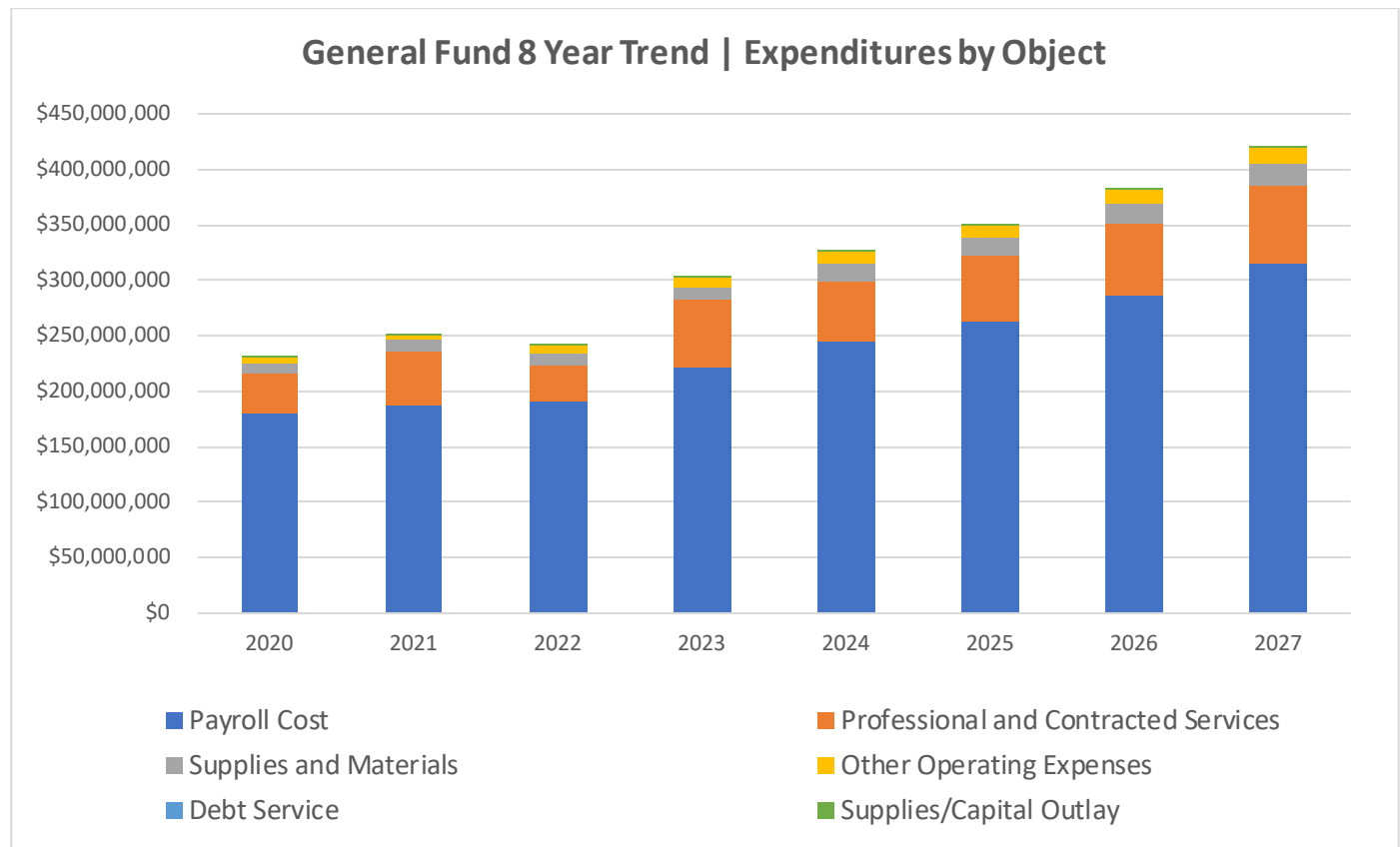
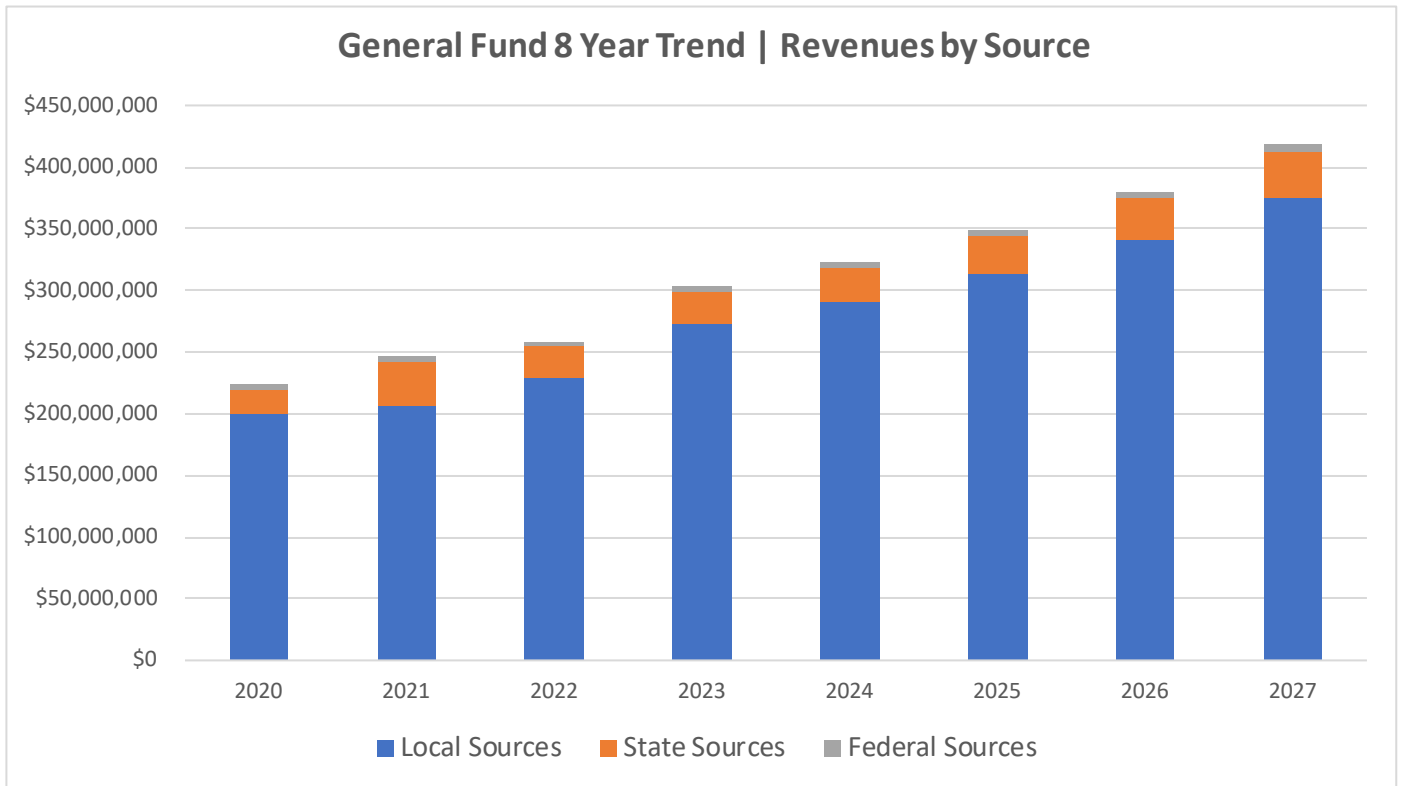
NORTHWEST INDEPENDENT SCHOOL DISTRICT COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE, GENERAL FUND FOR YEAR ENDING JUNE 30,2020 THROUGH JUNE 30, 2027

Description	Audited Financial Reports			Adopted Budget		Financial Forecast		
	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
REVENUES:								
Local and Intermediate Sources	199,346,105	206,599,944	228,410,531	272,914,865	289,822,026	313,007,788	341,178,489	375,296,338
State Program Revenues	20,589,868	35,436,900	25,985,292	25,933,598	29,124,213	31,454,150	34,285,024	37,713,526
Federal Program Revenues	4,366,494	4,404,570	3,940,014	4,282,338	4,156,524	4,489,046	4,893,060	5,382,366
Total Revenues	<u>224,302,467</u>	<u>246,441,414</u>	<u>258,335,837</u>	<u>303,130,801</u>	<u>323,102,763</u>	<u>348,950,984</u>	<u>380,356,573</u>	<u>418,392,230</u>
EXPENDITURES:								
Payroll Costs	180,516,794	187,527,742	190,834,614	222,186,997	244,579,970	262,923,468	286,586,580	315,245,238
Contracted Service	36,214,792	48,334,790	33,028,391	59,581,357	54,307,467	58,380,527	63,634,774	69,998,252
Supplies and Materials	8,936,710	10,256,295	10,785,661	11,130,487	15,890,988	17,082,812	18,620,265	20,482,291
Miscellaneous	4,918,076	4,659,159	5,839,647	9,606,471	10,872,931	11,688,400	12,740,357	14,014,392
Debt Service	-	-	-	-	-	-	-	-
Capital Outlay	1,008,868	557,864	792,090	625,488	440,282	473,303	515,900	567,490
						-		
Total Expenditures	<u>231,595,239</u>	<u>251,335,850</u>	<u>241,280,403</u>	<u>303,130,801</u>	<u>326,091,639</u>	<u>350,548,510</u>	<u>382,097,876</u>	<u>420,307,664</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,292,772)	(4,894,436)	17,055,434	-	(2,988,876)	(1,597,526)	(1,741,303)	(1,915,434)
Other Resources	43	523	199	-	-	-	-	-
Other (Uses)	(1,779,286)	(1,345,252)	(974,230)	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Resources								
Over Expenditures and Other Uses	(9,072,016)	(6,239,158)	16,081,405	(0)	(2,988,876)	(1,597,526)	(1,741,304)	(1,915,434)
Fund Balance - September 1, (Beginning)	99,134,726	90,062,710	83,823,552	99,904,957	99,904,957	96,916,081	95,318,555	93,577,250
Increase (Decrease) in Fund Balance	(9,072,016)	(6,239,158)	16,081,405	(0)	(2,988,876)	(1,597,526)	(1,741,304)	(1,915,434)
Fund Balance - June 30 (Ending)	90,062,710	83,823,552	99,904,958	99,904,957	96,916,081	95,318,555	93,577,250	91,661,816

Assumptions:

- (1) Northwest ISD is considered "fast growth"
- (2) Revenue was projected at a conservative 8% FY25; 9% FY 26; and 10% FY27 per year increase for
- (3) Increase in expenses due to opening new campuses which will require additional staff and cost of supplies for students and staff. 7.5% increase FY25; 9% FY26; 10% FY27.

2023 - 2024 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.

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.

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.

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

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

437 SSA Autism Grant

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.

Food Service Fund

The Food Service Fund, also referred to as the Child Nutrition Fund, is where revenues and expenditures are recorded for the school lunch and breakfast programs. Revenues received from this fund include lunch and breakfast sales, and federal grants. This fund is classified as a Special Revenue Fund by the Texas Education Agency.

The following schedule shows three years of historical revenues and expenditures, two years of budgeted revenues and expenditures followed by three years of forecasted revenues and expenditures.

The Food Service Fund forecast includes assumptions that meal participation will rise with enrollment. An 8% increase in revenue has been projected for each year forecasted. The District projected expenses to increase 10% each year to cover the increase in food costs, supplies and contract services. Should expenses begin increasing more than revenue brought in, prices will be increased or expenditures will need to be monitored to prevent negative budgets or using too much of fund balance to offset costs.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds and expenditures of specific revenue sources that are legally restricted or committed by the Board of Trustees. Funds classified as special revenue funds include federal and state grants, campus activity funds and other local grants.

The Board of Trustees must adopt the budget for the General Operating, Food Service, and Debt Service funds only. The budget for the special revenue funds located on page 83 are included for informational purposes only.

Assumptions for forecasted data:

- Funds included in this group, are not guaranteed year to year. The District is considered fast growth, so we have estimated a 10% increase in revenue for the forecasted years FY 26 and 27. For the year FY25, 25% increase was necessary because budgeted revenue is low. We amend revenue as we receive it throughout the year therefore, the revenue for these funds is always low at budget adoption.
- Salary increases typically range from 1% - 3%. To be conservative a 2% increase per year was used and 8% increase in supplies.
- If revenue received from the State does not meet forecast and salaries increase, costs associated with federal funds will be decreased to balance the budget. The small gain is projected from activity funds where we expect an increase in fundraising.

2023 - 2024 Adopted Budget

NORTHWEST INDEPENDENT SCHOOL DISTRICT COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE, FOOD SERVICE FOR THE YEAR ENDING JUNE 30, 2020 THROUGH JUNE 30, 2027

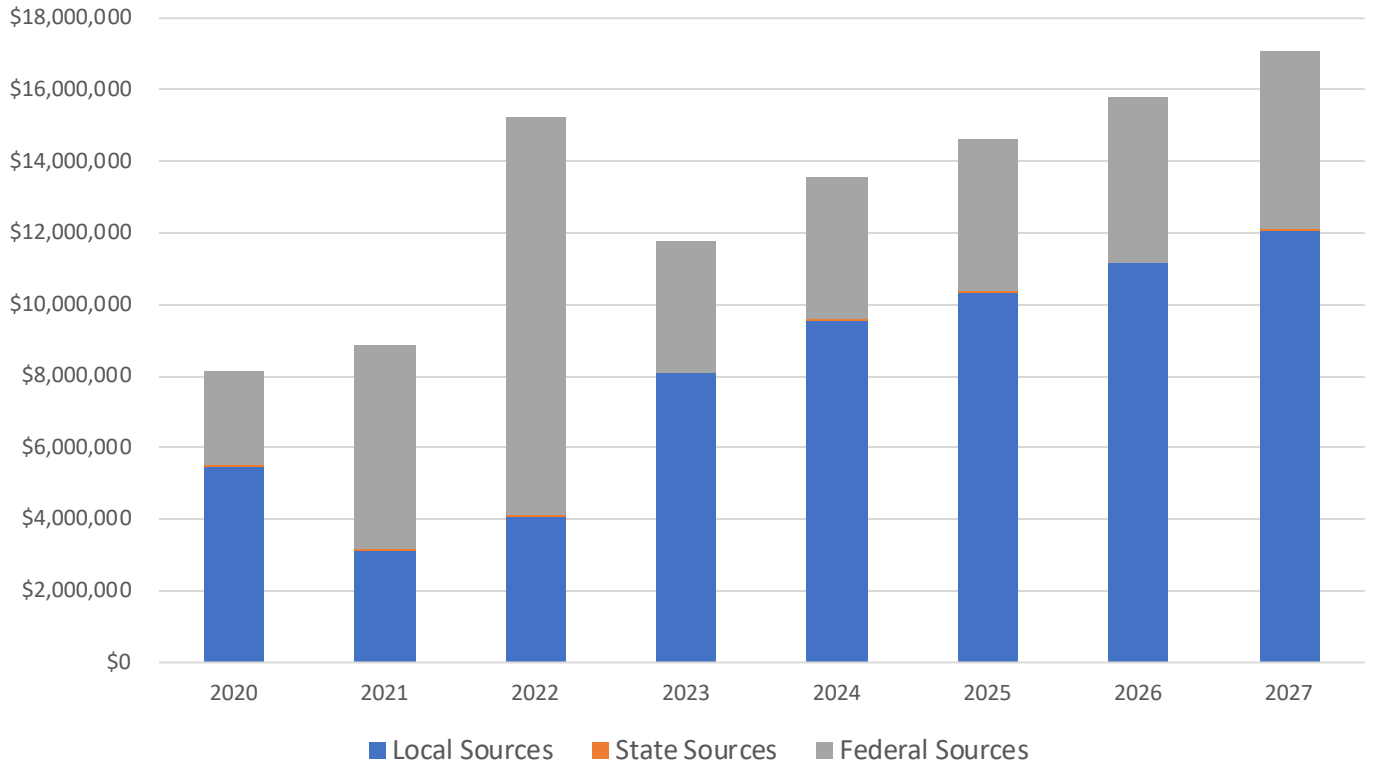
	Audited Financial Reports			Adopted Budget		Financial Forecast		
Description	19-20	20 - 21	21-22	22-23	23-24	24-25	25-26	26-27
REVENUES:								
Local and Intermediate Sources	5,474,484	3,134,405	4,085,755	8,086,029	9,565,925	10,331,199	11,157,695	12,050,311
State Program Revenues	28,417	30,409	12,714	30,408	12,714	30,000	32,400	34,992
Federal Program Revenues	2,617,112	5,688,804	11,121,527	3,649,437	3,972,123	4,289,893	4,633,084	5,003,731
Total Revenues	8,120,013	8,853,618	15,219,996	11,765,874	13,550,762	14,651,092	15,823,179	17,089,034
EXPENDITURES:								
Payroll Costs	-	-	-	76,094	67,563	-	-	-
Contracted Service	7,922,533	7,934,462	11,918,807	11,124,757	13,018,178	14,319,996	15,751,995	17,327,195
Supplies and Materials	423,839	469,036	468,523	509,452	438,183	482,001	530,201	583,222
Miscellaneous	571	627	1,745	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Capital Outlay	17,307	117,135	-	-	-	-	-	-
Total Expenditures	8,364,251	8,521,261	12,389,075	11,710,303	13,523,924	14,801,997	16,282,197	17,910,416
Excess (Deficiency) of Revenues Over (Under) Expenditures	(244,238)	332,357	2,830,921	55,571	26,838	(150,905)	(459,018)	(821,383)
Other Resources	15,831	3,883	399,987	-	-	-	-	-
Other (Uses)	-	-	-	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Resources								
Over Expenditures and Other Uses	(228,407)	336,240	3,230,908	55,571	26,838	(150,905)	(459,019)	(821,383)
Fund Balance - September 1, (Beginning)	940,789	712,382	1,048,622	4,279,531	4,335,101	4,361,940	4,211,034	3,752,016
Increase (Decrease) in Fund Balance	(228,407)	336,240	3,230,908	55,571	26,838	(150,905)	(459,019)	(821,383)
Fund Balance - June 30 (Ending)	712,382	1,048,623	4,279,531	4,335,101	4,361,940	4,211,034	3,752,016	2,930,633

Assumptions:

- (1) Revenue was projected at a 8% per year increase due to growth.
- (2) Our District is considered "fast growth" and therefore, expect an increase in all expenses by 10% in accommodate the growth.

2023 - 2024 Adopted Budget

Food Service 8 Year Trend | Revenues by Source



Food Service 8 Year Trend | Expenditures by Object



Source Forecast 5

2023 - 2024 Adopted Budget

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE, SPECIAL REVENUE FUNDS
FOR THE YEAR ENDING JUNE 30, 2020 THROUGH JUNE 30, 2027**

	Audited Financial Reports			Adopted Budget		Financial Forecast		
Description	19-20	20 - 21	21-22	22-23	23-24	24-25	25-26	26-27
REVENUES:								
Local and Intermediate Sources	9,057,980	8,574,847	8,134,974	8,086,029	9,624,915	11,000,000	12,100,000	13,310,000
State Program Revenues	1,948,597	2,821,730	1,251,016	30,408	12,714	1,500,000	1,650,000	1,815,000
Federal Program Revenues	7,565,424	10,486,297	27,191,343	7,935,557	8,258,243	20,000,000	22,000,000	24,200,000
Total Revenues	18,572,001	21,882,874	36,577,333	16,051,994	17,895,872	32,500,000	35,750,000	39,325,000
EXPENDITURES:								
Payroll Costs	4,136,905	3,850,785	12,722,558	14,764,023	5,406,502	5,947,153	6,541,868	7,196,055
Contracted Service	8,520,676	8,507,079	15,043,517	16,938,128	14,392,189	15,831,408	17,414,549	19,156,004
Supplies and Materials	2,771,232	3,888,589	2,074,258	4,674,108	899,285	989,214	1,088,135	1,196,949
Miscellaneous	2,821,836	2,468,021	3,322,973	3,258,847	3,565,240	3,921,764	4,313,941	4,745,335
Debt Service	-	-	-	-	-	-	-	-
Capital Outlay	87,204	2,941,456	220,768	431,251	-	-	-	-
						-		
Total Expenditures	18,337,851	21,655,930	33,384,073	40,066,357	24,263,217	26,689,539	29,358,493	32,294,342
Excess (Deficiency) of Revenues Over (Under) Expenditures	234,150	226,944	3,193,260	(24,014,363)	(6,367,345)	5,810,461.06	6,391,507	7,030,658
Other Resources	83,350	19,021	399,987	-	-	-	-	-
Other (Uses)	(44,446)	-	-	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Resources Over Expenditures and Other Uses	273,054	245,965	3,593,247	(24,014,363)	(6,367,345)	5,810,461	6,391,507	7,030,658
Fund Balance - September 1, (Beginning)	3,683,770	3,956,824	4,202,788	7,796,035	(16,218,328)	(22,585,673)	(16,775,212)	(10,383,705)
Increase (Decrease) in Fund Balance	273,054	245,965	3,593,247	(24,014,363)	(6,367,345)	5,810,461	6,391,507	7,030,658
Fund Balance - June 30 (Ending)	3,956,824	4,202,788	7,796,035	(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 a 10% increase in revenue for the forecasted years FY 26 and 27. FY 25 the District used 25% because budgeted revenue is low.

We amend revenue as we receive it throughout the year. Budgeted revenue for these funds is always low at budget adoption.

(2) Salary increases typically range from 1% - 3%. To be conservative a 2% increase per year was used and 8% increase in supplies.

(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	0.42100
Balance	\$0.07900

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.

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 2023-24 Interest & Sinking tax rate is \$0.4210.

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.

2023 - 2024 Adopted Budget

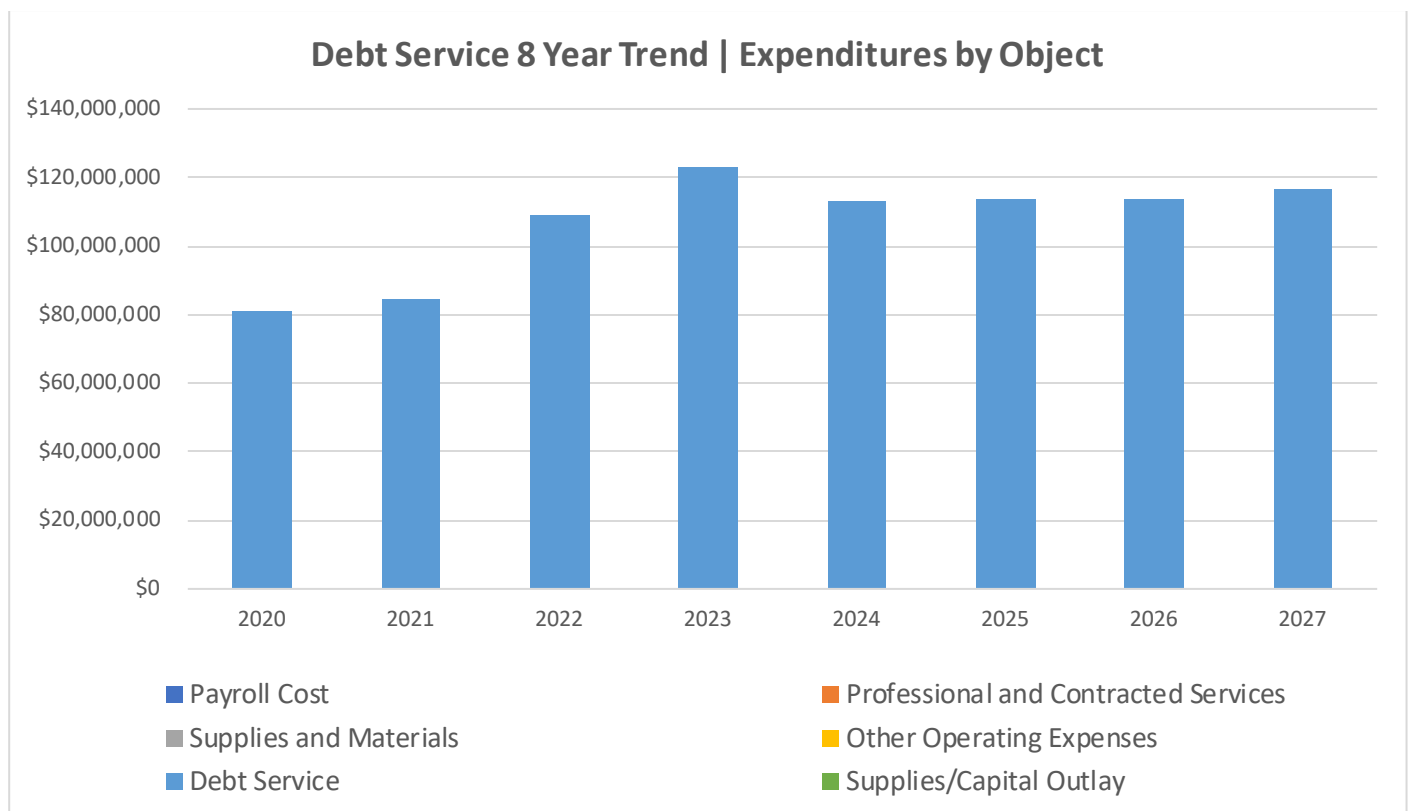
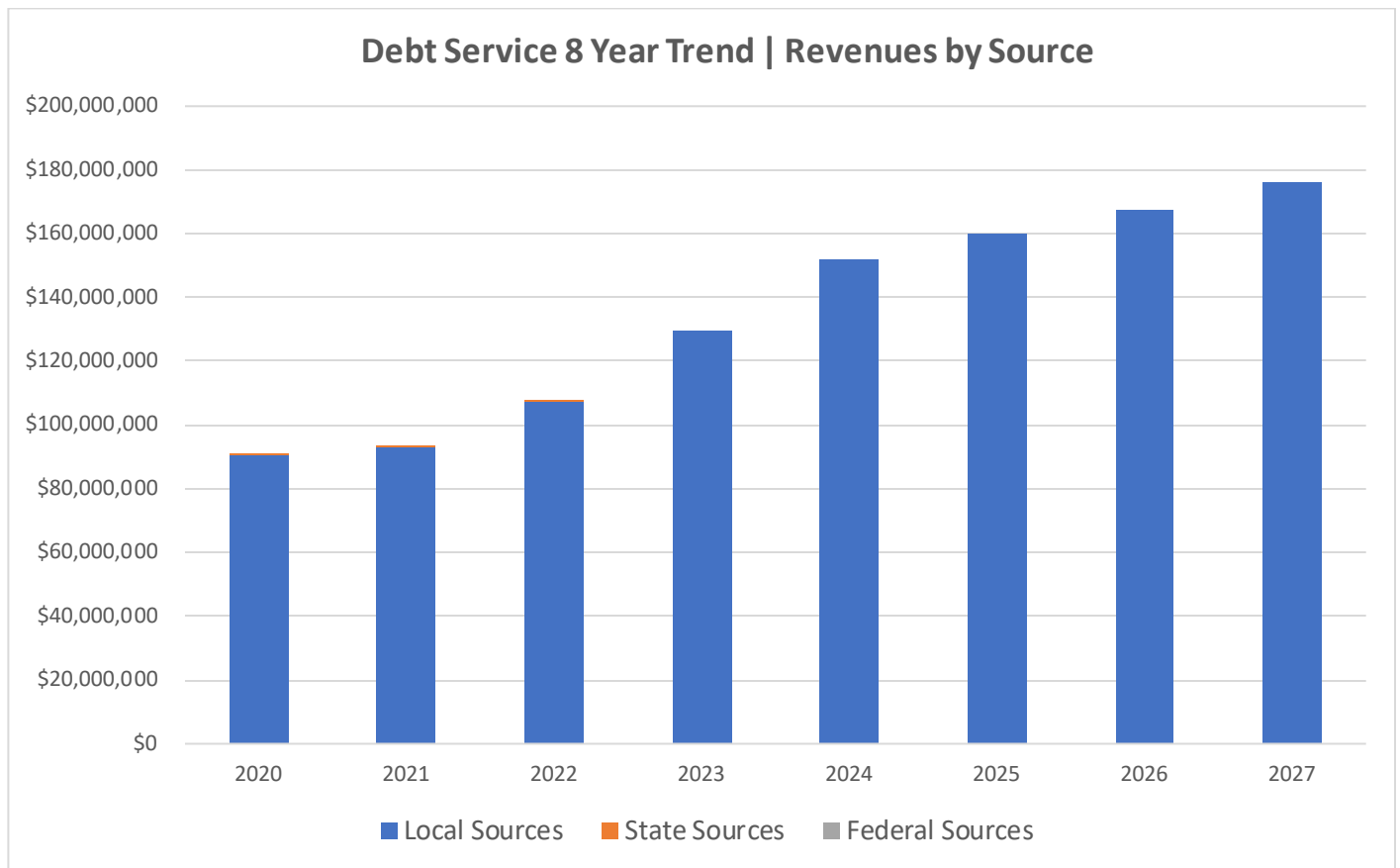
NORTHWEST INDEPENDENT SCHOOL DISTRICT COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE, DEBT SERVICE FOR THE YEAR ENDING JUNE 30, 2020 THROUGH JUNE 30, 2027

Description	Audited Financial Reports			Adopted Budget		Financial Forecast		
	19-20	20 - 21	21-22	22-23	23-24	24-25	25-26	26-27
REVENUES:								
Local and Intermediate Sources	90,717,548	92,967,681	107,541,958	129,754,500	152,151,770	159,759,359	167,747,326	176,134,693
State Program Revenues	675,259	649,190	599,813	-	-	-	-	-
Federal Program Revenues	-	-	-	-	-	-	-	-
Total Revenues	91,392,807	93,616,871	108,141,771	129,754,500	152,151,770	159,759,359	167,747,326	176,134,693
EXPENDITURES:								
Payroll Costs	-	-	-	-	-	-	-	-
Contracted Service	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Debt Service	80,958,744	84,415,729	109,332,505	122,954,045	112,947,218	113,909,017	113,833,667	116,539,967
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	80,958,744	84,415,729	109,332,505	122,954,045	112,947,218	113,909,017	113,833,667	116,539,967
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,434,063	9,201,142	(1,190,734)	6,800,455	39,204,552	45,850,342	53,913,659	59,594,726
Other Resources	325,674,967	-	158,723,707	-	-	-	-	-
Other (Uses)	(330,475,539)	-	(157,588,688)	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Resources Over Expenditures and Other Uses	5,633,491	9,201,142	(55,715)	6,800,455	39,204,552	45,850,342	53,913,658	59,594,726
Fund Balance - September 1, (Beginning)	55,537,296	61,170,787	70,371,931	70,316,216	77,116,671	116,321,223	162,171,565	216,085,223
Increase (Decrease) in Fund Balance	5,633,491	9,201,142	(55,715)	6,800,455	39,204,552	45,850,342	53,913,658	59,594,726
Fund Balance - June 30 (Ending)	61,170,787	70,371,929	70,316,216	77,116,671	116,321,223	162,171,565	216,085,223	275,679,949

Assumptions:

- (1) Revenue was projected at a 5% increase.
- (2) Payments and interest are based on the district's payment schedules.
- (3) Debt payments will increase as the District plans to sell bonds in 2025.

2023 - 2024 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, \$74,497,165 was available in the Debt Service Fund to service these bonds.

Northwest Independent School District Legal Debt Margin Information

Fiscal Year:	2023	2022	2021	2020
Debt Limit	\$ 3,042,087,713	\$ 2,552,561,308	\$ 2,219,702,836	\$ 1,986,119,838
Total net debt applicable to limit	1,355,203,169	1,284,904,282	970,549,810	1,007,868,954
Legal debt margin	<u>\$ 1,686,884,544</u>	<u>\$ 1,267,657,026</u>	<u>\$ 1,249,153,026</u>	<u>\$ 978,250,884</u>
Total net debt applicable to the limit as a percentage of debt limit	44.55%	50.34%	43.72%	50.75%

Current Fiscal Year: Legal debt margin calculation

Taxable Assessed Value - October 2022 (100% of Actual)	\$ 30,420,877,138
Debt limit (10% of assessed value)	3,042,087,713
Total bonded debt	\$ 1,429,700,334
Less restricted for retirement of bonds	<u>74,497,165</u>
Total amount of debt applicable to debt limit	<u>1,355,203,169</u>
Legal debt margin	<u><u>\$ 1,686,884,544</u></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, 2023, the District reported a liability of \$39,089,699 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	\$ 39,089,699
State's proportionate share that is associated with the District	<u>\$ 47,683,292</u>
Total	<u>\$ 86,772,991</u>

The Net OPEB Liability was measured as of August 31, 2021, and rolled forward to August 31, 2022, 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, 2021, thru August 31, 2022.

On August 31, 2022, the employer's proportion of the collective Net OPEB Liability was 0.1632546389%, an increase of 1.93% compared to the August 31, 2021, proportionate share of 0.1601694280%.

Changes Since the Prior Actuarial Valuation – The following were changes to the actuarial assumptions or other inputs that affected measurement of the Total OPEB liability since the prior measurement period:

- The discount rate changed from 1.95 percent as of August 31, 2021, to 3.91 percent as of August 31, 2022. This change decreased the Total OPEB Liability.

Changes of Benefit Terms Since the Prior Measurement Date – There were no changes in benefit terms since the prior measurement date.

The amount of OPEB expense recognized by the District in the reporting period was \$(6,766,644).

At June 30, 2023, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resource s
Differences between expected and actual economic experience	\$ 2,173,249	\$32,565,228
Changes in actuarial assumptions	5,954,136	27,157,198
Difference between projected and actual investment earnings	116,438	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	9,201,627	1,194,368
Contributions paid to TRS subsequent to the measurement date	1,223,790	-
Total	\$18,669,240	\$60,916,794

2023 - 2024 Adopted Budget

The net amounts of the employer's balances of deferred outflows and inflows of resources (not including the deferred contribution paid subsequent to the measurement date) related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	OPEB Expense Amount
2024	\$ (7,880,004)
2025	(7,879,582)
2026	(6,221,920)
2027	(3,977,736)
2028	(5,529,927)
Thereafter	(11,982,175)

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**NORTHWEST INDEPENDENT SCHOOL DISTRICT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2023**

Taxing Jurisdiction	Taxable Assessed Value	Total Tax Supported Debt	Estimated % Applicable	District Overlapping Tax Supported Debt
Alpha Range WC&ISD	\$50,685,078.00	\$8,605,000.00	100.00%	\$8,605,000.00
Argyle, Town of	\$1,095,623,284.00	\$9,560,000.00	2.26%	\$216,056.00
Belmont FWSD #1	\$922,452,978.00	\$94,670,000.00	30.35%	\$28,732,345.00
Brookfield WC & ISD	\$72,398,449.00	\$6,350,000.00	100.00%	\$6,350,000.00
Canyon Falls WC&ID #2	\$428,808,365.00	\$40,410,000.00	81.83%	\$33,067,503.00
Denton County	\$149,854,372,945.00	\$652,580,000.00	11.89%	\$77,591,762.00
Far North Fort Worth MUD	\$147,967,737.00	\$30,630,000.00		\$0.00
Flower Mound, Town of	\$14,674,528,445.00	\$138,725,000.00	0.71%	\$984,947.50
Fort Worth, City of	\$102,129,922,986.00	\$1,045,695,000.00	14.64%	\$153,089,748.00
Grapevine, City of	\$11,373,684,991.00	\$142,725,000.00	0.32%	\$456,720.00
Haslet, City of	\$1,385,012,271.00	\$22,774,000.00	100.00%	\$22,774,000.00
Justin, City of	\$772,734,431.00	\$19,565,000.00	100.00%	\$19,565,000.00
Keller, City of	\$6,929,084,947.00	\$38,655,000.00	0.37%	\$143,023.50
New Fairview MUD #1	\$70,060,007.00	\$8,570,000.00		
New Fairview, City of	\$301,032,171.00	\$2,730,000.00	67.18%	\$1,834,014.00
Newark, City of	\$88,241,964.00	\$492,000.00	100.00%	\$492,000.00
Northlake Municipal Mgmt.	\$421,751,939.00	\$50,600,000.00	100.00%	\$50,600,000.00
Northlake Town of	\$2,060,248,111.00	\$43,025,000.00	91.39%	\$39,320,547.50
Rhome, City of	\$224,892,935.00	\$3,198,000.00	100.00%	\$3,198,000.00
Roanoke, City of	\$3,345,665,914.00	\$43,880,000.00	100.00%	\$43,880,000.00
Southlake, City of	\$9,861,498,095.00	\$66,555,000.00	3.39%	\$2,256,214.50
Tarrant County	\$262,706,197,581.00	\$404,360,000.00	5.12%	\$20,703,232.00
Tarrant County College	\$264,445,356,368.00	\$610,315,000.00	5.35%	\$32,651,852.50
Tarrant County Hospital	\$263,143,297,871.00	\$448,410,000.00	5.35%	\$23,989,935.00
Trophy Club MUD #1	\$2,286,609,906.00	\$5,560,000.00	78.94%	\$4,389,064.00
Trophy Club, Town of	\$2,703,231,646.00	\$18,398,000.00	98.83%	\$18,182,743.40
Westlake, Town of	\$2,123,241,031.00	\$48,874,000.00	27.67%	\$13,523,435.80
Wise County	\$11,258,856,928.00	\$6,570,000.00	13.72%	\$901,404.00
Total Overlapping Debt				\$607,498,548
Northwest ISD	\$37,652,998,031	\$1,807,155,334	100.00%	\$1,807,155,334
Total Direct Debt				\$1,807,155,334
Total Direct and Overlapping Tax Supported Debt				\$2,414,653,882
Total Direct and Overlapping Tax Supported Debt to Taxable Assessed Valuation				6.41%
Per Capita Direct and Overlapping Tax Supported Debt				\$21,415

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 August 1, 2023

2023 - 2024 Adopted Budget

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
AGGREGATE DEBT SERVICE
BUDGET FOR THE YEAR-AS OF JUNE 30, 2023**

Date	Principal	Interest	Total
12/31/23	-	28,879,364	28,879,364
12/31/24	55,277,765	81,269,577	136,547,342
12/31/25	40,927,569	71,971,273	112,898,842
12/31/26	43,165,000	69,599,317	112,764,317
12/31/27	48,010,000	67,349,842	115,359,842
12/31/28	49,660,000	64,939,092	114,599,092
12/31/29	50,450,000	62,459,967	112,909,967
12/31/30	55,800,000	59,922,850	115,722,850
12/31/31	58,880,000	57,607,125	116,487,125
12/31/32	59,345,000	55,577,760	114,922,760
12/31/33	61,335,000	53,349,791	114,684,791
12/31/34	63,530,000	50,907,420	114,437,420
12/31/35	65,700,000	48,471,642	114,171,642
12/31/36	69,375,000	45,933,983	115,308,983
12/31/37	71,775,000	43,251,929	115,026,929
12/31/38	75,705,000	40,472,252	116,177,252
12/31/39	79,740,000	37,595,570	117,335,570
12/31/40	84,060,000	34,448,248	118,508,248
12/31/41	88,725,000	30,964,759	119,689,759
12/31/42	93,525,000	27,370,546	120,895,546
12/31/43	98,465,000	23,638,799	122,103,799
12/31/44	103,725,000	19,585,845	123,310,845
12/31/45	109,350,000	15,195,257	124,545,257
12/31/46	88,335,000	11,051,775	99,386,775
12/31/47	93,350,000	7,033,700	100,383,700
12/31/48	98,945,000	2,443,625	101,388,625
Total	<u>\$1,807,155,334</u>	<u>\$1,111,291,306</u>	<u>\$2,918,446,641</u>
Par Amounts of Selected Issues			
Series 2023	Unlimited Tax School Building Bonds		377,455,000
Series 2022	Unlimited Tax School Building Bonds		442,484,000
Series 2021	Unlimited Tax School Building Bonds		156,765,000
Series 2020	Unlimited Tax School Building Bonds		345,285,000
Series 2019	Unlimited Tax School Building Bonds		172,595,000
Series 2018	Unlimited Tax School Building Bonds		84,700,000
Series 2017	Unlimited Tax School Building and Refunding Bonds		46,000,000
Series 2016	Unlimited Tax Refunding Bonds		72,535,000
Series 2015	Unlimited Tax School Building and Refunding Bonds		102,505,000
Series 2014	Unlimited Tax School Building and Refunding Bonds		3,695,000
Series 2013	Unlimited Tax School Building Bonds		3,130,000
Series 2008	Unlimited Tax School Building Bonds		6,000
	Total		<u>\$1,807,155,000</u>

2023 - 2024 Adopted Budget

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
ALL OUTSTANDING UNLIMITED TAX DEBT
BUDGET FOR THE YEAR ENDED JUNE 30, 2023**

Year Ending	Series 2023 Unlimited Tax School Building Bonds	Series 2022 A Unlimited Tax School Building Bonds	Series 2021 Unlimited Tax School Building Bonds	Series 2020 Unlimited Tax School Building & Refunding Bonds	Series 2019 Unlimited Tax School Building & Refunding Bonds	Series 2018 Unlimited Tax Building Bonds
12/31/24	7,505,000	10,119,000	875,000	1,640,000	2,855,000	1,235,000
12/31/25	-	-	920,000	6,640,000	2,210,000	1,245,000
12/31/26	-	2,465,000	1,575,000	5,075,000	2,465,000	1,255,000
12/31/27	-	505,000	1,810,000	10,625,000	2,885,000	1,265,000
12/31/28	-	3,525,000	2,260,000	29,140,000	3,050,000	1,275,000
12/31/29	-	10,240,000	2,830,000	23,735,000	6,870,000	1,290,000
12/31/30	3,825,000	14,280,000	2,360,000	21,850,000	7,320,000	1,300,000
12/31/31	3,860,000	14,235,000	2,965,000	25,545,000	3,725,000	1,415,000
12/31/32	4,710,000	6,495,000	3,405,000	23,790,000	4,475,000	1,335,000
12/31/33	7,015,000	8,180,000	4,480,000	11,400,000	9,840,000	1,890,000
12/31/34	7,460,000	9,300,000	4,445,000	13,035,000	10,310,000	1,365,000
12/31/35	9,205,000	10,085,000	7,350,000	13,825,000	12,085,000	1,395,000
12/31/36	13,295,000	10,110,000	8,050,000	12,725,000	13,550,000	3,015,000
12/31/37	14,110,000	11,310,000	8,095,000	15,240,000	17,060,000	4,460,000
12/31/38	15,135,000	11,955,000	8,470,000	19,655,000	13,790,000	2,100,000
12/31/39	16,210,000	21,665,000	8,830,000	29,375,000	1,270,000	2,390,000
12/31/40	17,345,000	34,865,000	8,920,000	8,475,000	2,135,000	12,320,000
12/31/41	18,540,000	36,700,000	9,285,000	8,945,000	2,300,000	12,955,000
12/31/42	19,710,000	38,620,000	9,670,000	9,435,000	2,505,000	13,585,000
12/31/43	20,825,000	23,210,000	10,070,000	9,945,000	16,805,000	17,610,000
12/31/44	22,060,000	24,650,000	10,470,000	11,455,000	35,090,000	-
12/31/45	31,090,000	29,590,000	14,935,000	33,735,000	-	-
12/31/46	38,780,000	24,860,000	24,695,000	-	-	-
12/31/47	42,615,000	50,735,000	-	-	-	-
12/31/48	64,160,000	34,785,000	-	-	-	-
12/31/49	-	-	-	-	-	-
12/31/50	-	-	-	-	-	-
12/31/51	-	-	-	-	-	-
TOTAL	377,455,000	442,484,000	156,765,000	345,285,000	172,595,000	84,700,000

2023 - 2024 Adopted Budget

NORTHWEST INDEPENDENT SCHOOL DISTRICT ALL OUTSTANDING UNLIMITED TAX DEBT BUDGET FOR THE YEAR ENDED JUNE 30, 2023

Series 2017 Unlimited Tax School Building & Refunding Bonds	Series 2016 A Unlimited Tax Refunding Bonds	Series 2015 A&B Unlimited Tax Refunding Bonds	Series 2014 Unlimited Tax School Building Bonds	Series 2013A Unlimited Tax School Building & Refunding Bonds	Series 2008 Unlimited Tax School Building & Refunding Bonds	Total Principal
1,990,000	1,830,000	23,720,000	375,000	3,130,000	3,000	55,277,000
2,115,000	1,905,000	25,350,000	540,000	-	3,000	40,928,000
2,345,000	2,105,000	25,880,000	-	-	-	43,165,000
2,700,000	3,330,000	23,810,000	1,080,000	-	-	48,010,000
2,880,000	3,635,000	3,745,000	150,000	-	-	49,660,000
3,245,000	2,000,000	-	240,000	-	-	50,450,000
1,265,000	3,000,000	-	600,000	-	-	55,800,000
1,355,000	5,070,000	-	710,000	-	-	58,880,000
1,890,000	13,245,000	-	-	-	-	59,345,000
3,100,000	15,430,000	-	-	-	-	61,335,000
3,515,000	14,100,000	-	-	-	-	63,530,000
4,870,000	6,885,000	-	-	-	-	65,700,000
8,630,000	-	-	-	-	-	69,375,000
1,500,000	-	-	-	-	-	71,775,000
4,600,000	-	-	-	-	-	75,705,000
-	-	-	-	-	-	79,740,000
-	-	-	-	-	-	84,060,000
-	-	-	-	-	-	88,725,000
-	-	-	-	-	-	93,525,000
-	-	-	-	-	-	98,465,000
-	-	-	-	-	-	103,725,000
-	-	-	-	-	-	109,350,000
-	-	-	-	-	-	88,335,000
-	-	-	-	-	-	93,350,000
-	-	-	-	-	-	98,945,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
46,000,000	72,535,000	102,505,000	3,695,000	3,130,000	6,000	1,807,155,000

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 30,805 students in grades pre-kindergarten through twelfth, a projected increase of 1557 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. 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.

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.

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 2023-24 school year was unusual in that we opened three new campuses and two replacement campuses.

2023 - 2024 Adopted Budget

NORTHWEST INDEPENDENT SCHOOL DISTRICT COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE, CAPITAL PROJECTS FOR THE YEAR ENDING JUNE 30, 2020 THROUGH JUNE 30, 2022

	Audited Financial Reports			Adopted Budget		Financial Forecast		
Description	19-20	20 - 21	21-22	22-23	23-24	24-25	25-26	26-27
REVENUES:								
Local and Intermediate Sources	1,424,843	142,604	609,535	-	3,036,530	3,159,991	3,284,311	3,415,684
State Program Revenues	36,061	-	46,776	150,000	150,000	-	-	-
Federal Program Revenues	-	-	-	-	-	-	-	-
Total Revenues	1,460,904	142,604	656,311	150,000	3,186,530	3,159,991	3,284,311	3,415,684
EXPENDITURES:								
Payroll Costs	714,914	924,652	942,220	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	11,021,722	16,360,369	18,440,204	143,926,649	162,402,587	133,695,884	133,786,900	134,115,590
Miscellaneous	2,807	(34)	-	-	-	-	-	-
Debt Service	1,364,218	-	2,818,748	-	-	1,100,000	1,133,000	1,178,320
Capital Outlay	128,483,302	75,946,039	87,302,300	565,594,308	350,000,000	365,309,362	366,763,417	362,393,883
Total Expenditures	141,586,963	93,231,026	109,503,472	710,545,270	515,920,939	501,679,000	503,303,287	499,355,365
Excess (Deficiency) of Revenues Over (Under)	(140,126,059)	(93,088,422)	(108,847,161)	(710,395,270)	(512,734,409)	(498,519,009)	(500,018,976)	(495,939,681)
Expenditures								
Other Resources	214,290,856	-	402,818,748	151,166,707	402,634,689	680,000,000	610,000,000	500,000,000
Other (Uses)	(13,926,638)	-	-	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Resources								
Over Expenditures and Other Uses	60,238,159	(93,088,422)	293,971,587	(559,228,563)	(110,099,720)	181,480,991	109,981,023	4,060,319
Fund Balance - September 1, (Beginning)	116,709,700	176,947,859	83,859,437	377,831,025	(181,397,538)	(291,497,258)	(110,016,267)	(35,244)
Increase (Decrease) in Fund Balance	60,238,159	(93,088,422)	293,971,587	(559,228,563)	(110,099,720)	181,480,991	109,981,023	4,060,319
Fund Balance - June 30 (Ending)	176,947,859	83,859,437	377,831,021	(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 facilities rental.
- (2) Payments will remain high as we just passed a bond and are building multiple sites.
- (3) We will have multiple bond sales to pay for the building of new schools.
- (4) Bond sales are unknown at the moment but the District does not anticipate to have a negative fund balance as forecasted

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		\$42,450,000.00			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	
Capital Improvements and Renovations											
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				
Equity/Evolving Needs											
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			

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

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		\$41,517,250.00		X			
EARLY CHILDHOOD CENTER #2	New		23A-202		\$41,517,250.00		X			
EARLY CHILDHOOD CENTER #3	New		23A-203		\$41,517,250.00			X		
EARLY CHILDHOOD CENTER #4	New		23A-204		\$41,517,250.00			X		
PERRIN ES	New		23A-126		\$54,827,000.00	X				
NEW ELEMENTARY #24	New		23A-127		\$61,944,000.00			X		
NEW ELEMENTARY #25	New		23A-128		\$61,944,000.00					
NEW ELEMENTARY #26	New		23A-129		\$69,270,000.00					
NEW JUSTIN ELEMENTARY	New		23A-102		\$61,944,000.00		X			
NEW PRAIRIE VIEW ELEMENTARY	New		23A-111		\$69,270,000.00		X			
MIDDLE SCHOOL #8	New		23A-049		\$145,947,000.00			X		
COMPREHENSIVE HIGH SCHOOL #4	New		23A-013		\$448,405,000.00				X	
NANCE ADDITION	Addition		23A-112		\$15,685,000.00		X			
NEW AGRICULTURE CENTER	New		23A-AGR		\$33,972,000.00				X	
RELOCATE TRANSPORTATION FACILITY	New		23A-934		\$24,914,000.00			X		
CENTRAL MASTER PLAN	Improvements		23A-PLN		\$11,721,000.00				X	
LAND ACQUISITION	Land		23A-S99		\$30,000,000.00					
BUSES FOR GROWTH	Transportation		23A-BUS		\$7,526,000.00					
Capital Improvements and Renovations										
NEW CENTRAL ADMINISTRATION, CONSTRUCTION, AND MAINTENANCE	New/Renovation		23A-ADM2		\$109,096,000.00			X		
DISTRIBUTION CENTER MODIFICATIONS	Renovation		23A-954		\$5,596,000.00		X			
WEST OPERATIONS FACILITY MODIFICATIONS	Renovation		23A-952		\$2,619,000.00					
STEELE RENOVATIONS; FINE ARTS ITEMS	Renovation		23A-010		\$9,673,000.00				X	
LLC PARKING LOT ADDITION	Addition		23A-012		\$1,102,000.00	X				
Equity/Evolving Needs										
CTE IMPROVEMENTS AND RENOVATIONS	Improvements		23A-999		\$904,000.00					
TILE CORRIDOR WALLS AT EXISTING CAMPUSES	Improvements		23A-999		\$983,000.00		X			
HVAC WORK GRADED&F	Improvements		23A-999		\$51,454,000.00					
ROOF REPLACEMENT	Improvements		23A-999		\$22,384,000.00					
REPLACE AGED FLOORING - CARPET 2023 & 2024	Improvements		23A-999		\$5,673,000.00		X			
CONVERT TO LED LIGHTING - PHASE 1	Improvements		23A-999		\$4,712,000.00		X			
INDOOR AIR QUALITY ENHANCEMENT - GRADED&F	Improvements		23A-999		\$5,004,000.00					

2023 - 2024 Adopted Budget

BUILDING AUTOMATION GRADE D&F	Improvements	23A-999	\$20,027,000.00						
BUILDING ENVELOPE GRADE D&F	Improvements	23A-999	\$345,000.00						
	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	\$942,000.00						
TRANSFORMER REPLACEMENT	Improvements	23A-999	\$1,725,000.00						
ENLARGE HS CAFETERIAS (6A)	Improvements	23A-999	\$23,758,000.00					X	
ENLARGE HS COMPETITION GYMS (6A)	Improvements	23A-999	\$19,156,000.00					X	
ENLARGE HS AUDITORIUMS (6A)	Improvements	23A-999	\$26,060,000.00					X	
BNHS AUDITORIUM RENOVATIONS	Improvements	23A-999	\$2,598,000.00					X	
ADDITIONAL BLEACHERS (NOT EXCEEDING 1000 SEATS TOTAL)	Improvements	23A-999	\$6,119,000.00		X				
NON-STADIUM TURF REPLACEMENT	Improvements	23A-999	\$3,279,000.00		X				
NON-STADIUM ATHLETIC LIGHTING	Improvements	23A-999	\$5,203,000.00						
MIDDLE SCHOOL FCS KITCHEN UPGRADES	Improvements	23A-999	\$191,000.00		X				
FURNITURE - ES CLASSROOM 2023-2024	Improvements	23A-999	\$16,464,000.00		X				
Technology									
INFRASTRUCTURE	Technology	23A-INFR	\$24,366,000.00	X	X	X	X	X	X
COMMUNICATIONS	Technology	23A-COMM	\$2,618,000.00	X	X	X	X	X	X
SYSTEMS	Technology	23A-SYST	\$4,983,000.00	X	X	X	X	X	X
AUDIO/VISUAL UPGRADES	Technology	23A-AV	\$3,033,000.00	X	X	X	X	X	X
CYBER SECURITY	Technology	23A-S&S	\$8,448,000.00	X	X	X	X	X	X
Safety & Security									
SECURITY SHADES FOR EXISTING CLASSROOMS	Safety & Security	23A-WIN	\$1,780,000.00	X	X	X	X	X	X
FIRE ALARM REPLACEMENT	Safety & Security	23A-FIRE	\$77,000.00	X	X	X	X	X	X
BDA (BI-DIRECTIONAL ANTENNA) RADIO SYSTEM	Safety & Security	23A-BDA	\$6,324,000.00	X	X	X	X	X	X
SAFETY AND SECURITY HARDWARE ITEMS	Safety & Security	23A-HARD	\$1,948,000.00	X	X	X	X	X	X
PHYSICAL SECURITY	Safety & Security	23A-S&S	\$10,111,000.00	X	X	X	X	X	X
PROPOSITION A TOTALS			\$1,672,193,000.00						

2023 - 2024 Adopted Budget

PROPOSITION B - STADIUM PROJECTS OVER 1000 SEATS											
HOME STADIUM - BNHS	New	23B-007	\$91,207,667.00						<u>X</u>		
HOME STADIUM - EHS	New	23B-011	\$91,207,667.00						<u>X</u>		
HOME STADIUM NEW HS #4	New	23B-013	\$91,207,666.00						<u>X</u>		
TEXAN FIELD RENOVATIONS (NISD TRACK & FIELD COMPLEX)	Improvements	23B-TRAC	\$21,747,000.00						<u>X</u>		
STADIUM HVAC WORK	Improvements	23B-HVAC	\$2,012,000.00			<u>X</u>					
STADIUM LED LIGHT REPLACEMENT (NISD & TEXAN FIELD)	Improvements	23B-LED	\$1,778,000.00						<u>X</u>		
NISD STADIUM ROOF REPLACEMENT	Improvements	23B-ROOF	\$1,744,000.00			<u>X</u>					
STADIUM BUILDING AUTOMATION	Improvements	23B-BLDG	\$323,000.00			<u>X</u>					
STADIUM TRANSFORMER REPLACEMENT	Improvements	23B-TRAN	\$133,000.00			<u>X</u>					
STADIUM FIRE ALARM REPLACEMENT	Improvements	23B-FIRE	\$195,000.00			<u>X</u>					
PROPOSITION B TOTALS			\$301,555,000.00								
PROPOSITION C											
NEW TECHNOLOGY DEVICES	<u>Technology</u>	21C-DEV	\$21,752,000.00								
PROPOSITION C TOTALS											
TOTAL			\$1,995,500,000.00								

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 99-102 detail the anticipated project schedule for the new bond.

Major Projects

HIGH SCHOOL #4

- Located at North Riverside Drive in Fort Worth (near I-35W and S.H. 170).
- Would alleviate overcrowding at Eaton and Northwest high schools.

MIDDLE SCHOOL #8

- Located in the Pecan Square development in Northlake.
- Would provide relief for Pike Middle School.

ELEMENTARY SCHOOLS #23, 24, 25, 26

- Elementary School #23 (Perrin Elementary) is slated to open in the Wildflower Ranch community in August 2024.
- Elementary Schools #24 and 25 will be located along the 287 corridor and in the Haslet area.
- The final new elementary school will be located in an area as necessitated by growth.

EARLY CHILDHOOD CENTERS #1, 2, 3, 4

- Four early childhood centers would be built across Northwest ISD, one in each geographic area of the district.
- The existing sites of Justin and Prairie View elementary schools would be used for two of these sites.
- The district owns a third site near Cox Elementary school that will be surveyed as the likely site of an early childhood center.
- A fourth location will be determined in the southern portion of the district.
- These facilities would also offer staff daycare to attract high-quality educators to Northwest ISD.

HIGH SCHOOL HOME STADIUMS

- Byron Nelson and Eaton high schools would each receive a home stadium for athletics and fine arts use, as would the proposed fourth high school.
- These stadiums would replace the existing sub-varsity stadium and feature enough seating to accommodate 6A crowds.
- Given its proximity to the high school, Northwest ISD Stadium will remain the home stadium of the Northwest Texans.



Scan for more information
nisdtxbond.org



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 Health 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

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.

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
<u>Description</u>	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
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	4,156,524			3,972,123	8,258,243	12,414,767
Total Revenues	323,102,763	152,151,770	3,186,530	13,550,762	17,895,872	496,336,935
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	326,091,638	112,947,218	515,920,939	13,523,924	24,263,217	979,223,012
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		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	(2,988,875)	39,204,552	(110,099,720)	26,838	(6,367,345)	(80,251,388)
Fund Balance - June 30 (Ending)	108,226,800	113,701,717	(291,497,258)	4,350,143	1,605,253	(67,963,488)

2023 - 2024 Adopted Budget

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE
ALL FUNDS
FOR YEAR ENDING JUNE 30, 2020 THROUGH JUNE 30, 2027**

	Audited Financial Reports			Adopted Budget		Financial Forecast		
Description	19-20	20 - 21	21-22	22-23	23-24	24-25	25-26	26-27
REVENUES:								
Local and Intermediate Sources	300,546,476	308,285,076	344,696,998	410,755,394	454,635,241	\$486,927,138	524,310,126	568,156,715
State Program Revenues	23,249,785	38,907,820	27,882,897	26,114,006	29,286,927	32,954,150	35,935,024	39,528,526
Federal Program Revenues	11,931,918	14,890,867	31,131,357	12,217,895	12,414,767	24,489,046	26,893,060	29,582,366
Total Revenues	335,728,179	362,083,763	403,711,252	449,087,295	496,336,935	544,370,334	587,138,210	637,267,607
EXPENDITURES:								
Payroll Costs	185,368,614	192,303,179	204,499,392	237,975,333	253,471,587	270,411,137	294,715,180	324,075,627
Contracted Service	44,735,468	56,841,869	48,071,908	76,519,485	68,732,893	74,245,172	81,082,561	89,187,493
Supplies and Materials	22,729,664	30,505,253	31,300,123	159,731,243	179,192,860	151,767,909	153,495,300	155,794,830
Miscellaneous	7,742,720	7,127,147	9,162,620	12,865,318	14,438,171	15,610,165	17,054,297	18,759,727
Debt Service	82,322,962	84,415,729	112,151,253	122,954,045	112,947,218	115,009,017	114,966,667	117,718,287
Capital Outlay	129,579,373	79,445,359	88,315,158	566,651,047	350,440,282	365,782,665	367,279,317	362,961,373
						-		
Total Expenditures	472,478,797	450,638,535	493,500,453	1,176,696,472	979,223,012	992,826,066	1,028,593,323	1,068,497,337
Excess (Deficiency) of Revenues Over (Under)		(136,750,618)	(88,554,772)	(89,789,201)	(482,886,077)	(448,455,732)	(448,455,733)	(441,455,112)
Expenditures								
Other Resources	540,049,216	19,544	561,942,641	151,166,707	402,634,689	680,000,000	610,000,000	500,000,000
Other (Uses)	(346,225,909)	(1,345,252)	(158,562,918)	-	-	-	-	-
Over Expenditures and Other Uses								
Fund Balance - September 1, (Beginning)	275,065,492	332,138,180	242,257,707	555,848,230	(20,594,241)	(100,845,631)	130,698,637	299,243,521
Increase (Decrease) in Fund Balance	57,072,688	(89,880,473)	313,590,524	(576,442,471)	(80,251,390)	231,544,267	168,544,885	68,770,269
Fund Balance - June 30 (Ending)	332,138,180	242,257,707	555,848,230	(20,594,241)	(100,845,631)	130,698,637	299,243,521	368,013,791

Fund Balance

Northwest Independent School District Financial Statements Notes FYE June 30, 2023

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, 2023 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, 2023 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.

2023 - 2024 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 \$106,678,265 at June 30, 2023. Deferred expenditures (prepaid items) of \$1,460,617 and inventories of \$87,918 are considered nonspendable fund balance.

Other Major Funds

The Debt Service Fund has restricted funds of \$74,497,165 at June 30, 2023 consisting primarily of property tax collections that are restricted for debt service payments on bonded debt. The Capital Projects Fund has restricted funds of \$189,422,088 at June 30, 2023 consisting primarily of unspent bond funds, and \$854,596 set aside for capital replacements.

Other Funds

The fund balance of \$3,580,522 of the Campus Activity Fund, \$26,242 in the NISD Education Foundation, and \$42,529 in Other Local Funds (all special revenue funds) are shown as committed due to Board policy committing those funds to those purposes. The fund balance of \$4,323,305 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>

NHS High School Theatre- Matilda



Financial Section 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>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	9 - 12	9 - 12	9 - 12	9 - 12	9 - 12
Total Students	1,908	1,981	2,171	2,387	2,799
Attendance Rate	98.3%	94.7%	92.8%	94.1%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	136.30	140.95	133.00	140.93	142.49
Professional Support	13.10	13.80	13.40	13.90	15.90
Administrative	6.00	7.00	6.40	7.00	9.00
Educational Aides	8.20	8.88	8.90	11.00	11.95
Auxiliary Staff	-	-	-	-	-
Total	163.60	170.68	161.70	172.86	179.34

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 12,163,167	\$ 12,672,993	\$ 11,791,228	\$ 9,741,010	\$ 9,299,485
6200 Professional and Contracted Services	1,767,010	1,723,934	1,970,129	17,800	13,600
6300 Supplies and Materials	997,802	1,448,825	844,703	200,332	170,709
6400 Other Operating Costs	369,592	220,285	270,207	86,900	109,950
Total	\$ 15,297,571	\$ 16,066,038	\$ 14,876,267	\$ 10,046,042	\$ 9,593,744
General Fund Expenditures by Student	\$ 8,018	\$ 8,110	\$ 6,852	\$ 4,209	\$ 3,428

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	76%	74%	-----	-----
Social Studies	Not Rated	94%	91%	-----	-----
Mathematics	Not Rated	84%	78%	-----	-----
Science	Not Rated	88%	83%	-----	-----
Graduation Rate	93.8%	95.5%	-----	-----	-----
Drop Out Rate	0.8%	1.0%	-----	-----	-----
Economically Disadvantage	24.9%	26.1%	29.8%		
Student/Teacher Ratio	14.0	14.1	16.3		
Class Size:					
English/Language Arts	17.9	17.2	21.5		
Foreign Languages	18.3	15.4	23.5		
Mathematics	19.3	18.2	23.2		
Science	22.6	20.4	25.9		
Social Studies	23.1	19.9	24.8	-----	-----

Byron Nelson High School
2775 Bobcat Boulevard
Trophy Club, Texas 76262
(817) 698-5601
Principal: Kara Lea Deardorff

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>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	9 - 12	9 - 12	9 - 12	9 - 12	9 - 12
Total Students	2,478	2,620	2,733	2,843	2,946
Attendance Rate	98.9%	96.3%	93.9%	94.6%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	152.60	153.90	146.30	154.75	153.76
Professional Support	17.50	13.80	14.80	18.30	19.70
Administrative	8.00	8.00	8.00	8.00	7.93
Educational Aides	11.40	12.87	13.30	13.91	15.85
Auxiliary Staff	-	-	-	-	-
Total	189.50	188.60	182.40	195.00	197.24

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 13,908,267	\$ 14,010,475	\$ 13,423,746	\$ 10,876,158	\$ 11,354,979
6200 Professional and Contracted Services	1,555,383	1,504,937	1,859,060	37,406	24,256
6300 Supplies and Materials	774,961	894,493	821,230	191,106	177,530
6400 Other Operating Costs	358,360	269,986	281,407	107,288	86,838
Total	\$ 16,596,970	\$ 16,679,891	\$ 16,385,443	\$ 11,211,958	\$ 11,643,603
General Fund Expenditures by Student	\$ 6,698	\$ 6,366	\$ 5,995	\$ 3,944	\$ 3,952

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	88%	86%	-----	-----
Social Studies	Not Rated	98%	97%	-----	-----
Mathematics	Not Rated	90%	92%	-----	-----
Science	Not Rated	96%	95%	-----	-----
Graduation Rate	96.3%	99%	-----	-----	-----
Drop Out Rate	0.3%	0.4%	-----	-----	-----
Economically Disadvantage	12.3%	13.9%	15.1%	-----	-----
Student/Teacher Ratio	16.2	17.0	18.7	-----	-----
Class Size:					
English/Language Arts	23.1	21.6	24.2	-----	-----
Foreign Languages	20.2	18.1	21.0	-----	-----
Mathematics	21.3	19.6	22.4	-----	-----
Science	25.3	23.3	26.8	-----	-----
Social Studies	25.2	24.6	27.0	-----	-----

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

Mission Statement

Every student and staff member contributes to a culture of learning
where Eagles seek opportunities and invest in themselves, our school and others

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	9 - 12	9 - 12	9 - 12	9 - 12	9 - 12
Total Students	2,541	2,712	2,986	3,237	3,051
Attendance Rate	98.6%	95.5%	92.6%	93.9%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	159.49	165.96	163.10	172.20	171.30
Professional Support	14.23	15.00	15.50	18.00	20.36
Administrative	7.17	6.41	6.70	9.00	8.08
Educational Aides	11.61	12.56	13.70	15.42	14.82
Auxiliary Staff	-	-	-	-	-
Total	192.50	200.00	199.00	214.66	214.56

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 14,122,296	\$ 14,530,541	\$ 14,074,004	\$ 11,274,997	\$ 11,286,486
6200 Professional and Contracted Services	1,389,276	1,412,982	1,713,555	6,400	14,120
6300 Supplies and Materials	804,207	1,065,999	957,136	290,824	206,772
6400 Other Operating Costs	245,277	200,350	317,968	77,950	87,800
Total	\$ 16,561,055	\$ 17,209,872	\$ 17,062,664	\$ 11,650,171	\$ 11,595,178
General Fund Expenditures by Student	\$ 6,518	\$ 6,346	\$ 5,714	\$ 3,599	\$ 3,800

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	82%	77%	-----	
Social Studies	Not Rated	96%	96%	-----	
Mathematics	Not Rated	84%	76%	-----	
Science	Not Rated	93%	91%	-----	
Graduation Rate	96%	96.5%	-----	-----	
Drop Out Rate	0.6%	1.3%	-----		
Economically Disadvantage	18.5%	19.9%	23.4%		
Student/Teacher Ratio	15.9	16.3	18.3		
Class Size:					
English/Language Arts	20.2	18.5	21.6		
Foreign Languages	22.0	21.7	25.6		
Mathematics	20.1	18.4	24.4		
Science	20.5	21.3	27.0		
Social Studies	22.4	20.3	26.7	-----	-----

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

Mission Statement

Our students have a strong desire and academic focus on learning and their future. Steele students are highly motivated to put forth the effort required both during and outside the school day to graduate early, earn significant college credit during the school day and after acceptance to partner colleges and universities, and/or become a licensed cosmetologist after acceptance to our Cosmetology Academy.

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	9 - 12	9 - 12	9 - 12	9 - 12	9 - 12
Total Students	201	232	236	237	229
Attendance Rate	98.8%	97.7%	95.3%	96.2%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	17.00	17.27	18.30	16.83	20.72
Professional Support	4.34	4.90	4.80	3.90	4.50
Administrative	1.00	1.00	1.00	1.00	1.20
Educational Aides	8.00	7.75	6.80	1.00	1.00
Auxiliary Staff	-	-	-	-	-
Total	30.34	31.00	30.9	22.80	27.42

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 1,837,701	\$ 1,874,438	\$ 1,665,249	\$ 1,068,529	\$ 1,613,605
6200 Professional and Contracted Services	167,514	186,491	151,372	456	456
6300 Supplies and Materials	114,808	82,624	108,345	21,975	10,344
6400 Other Operating Costs	22,179	4,441	8,181	8,175	12,050
Total	\$ 2,142,202	\$ 2,147,994	\$ 1,933,148	\$ 1,099,135	\$ 1,636,455
General Fund Expenditures by Student	\$ 10,658	\$ 9,259	\$ 8,191	\$ 4,638	\$ 7,146

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	94%	95%	-----	-----
Social Studies	Not Rated	98%	98%	-----	-----
Mathematics	Not Rated	86%	92%	-----	-----
Science	Not Rated	98%	96%	-----	-----
Graduation Rate	72.5%	96%	-----	-----	-----
Drop Out Rate	0.0%	0.0%	-----	-----	-----
Economically Disadvantage	22.9%	21.6%	23.7%	-----	-----
Student/Teacher Ratio	11.8	13.4	12.9	-----	-----
Class Size:					
English/Language Arts	11.4	13.4	10.5	-----	-----
Foreign Languages	13.4	14.5	11.9	-----	-----
Mathematics	13.1	17.9	15.5	-----	-----
Science	15.5	18.2	17.8	-----	-----
Social Studies	23.5	21.4	18.9	-----	-----

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

Mission Statement

The District believes the success of each student is the shared responsibility of students, families, schools, and communities. Our campus looks forward to partnering with families and communities throughout the school year to prepare students to be future ready.

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	6 - 8	6 - 8	6 - 8	6 - 8	6 - 8
Total Students	1,102	1,038	994	999	1,104
Attendance Rate	99.5%	97.5%	95.7%	96.3%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	73.92	71.56	65.00	61.49	64.51
Professional Support	9.36	8.00	7.10	8.30	7.90
Administrative	4.00	4.00	4.00	4.00	4.00
Educational Aides	5.82	5.93	6.10	7.80	6.93
Auxiliary Staff	-	-	-	-	-
Total	93.10	89.56	82.20	81.67	83.34

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 6,418,656	\$ 6,225,478	\$ 5,456,872	\$ 4,950,680	\$ 4,659,691
6200 Professional and Contracted Services	405,905	392,167	364,293	640	3,422
6300 Supplies and Materials	137,708	175,910	181,002	69,917	55,574
6400 Other Operating Costs	52,212	23,336	19,564	21,050	21,008
Total	\$ 7,014,481	\$ 6,816,892	\$ 6,021,731	\$ 5,042,287	\$ 4,739,695
General Fund Expenditures by Student	\$ 6,365	\$ 6,567	\$ 6,058	\$ 5,047	\$ 4,293

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	87%	93%	-----	-----
Social Studies	Not Rated	84%	87%	-----	-----
Mathematics	Not Rated	90%	91%	-----	-----
Science	Not Rated	93%	96%	-----	-----
Graduation Rate	-----	-----	-----	-----	-----
Drop Out Rate	-----	-----	-----	-----	-----
Economically Disadvantage	8.8%	9.0%	9.4%	-----	-----
Student/Teacher Ratio	14.9	14.5	15.3	-----	-----
Class Size:					
English/Language Arts	21.7	19.9	18.4	-----	-----
Foreign Languages	22.2	20.8	20.0	-----	-----
Mathematics	22.5	20.5	21.2	-----	-----
Science	25.5	23.6	23.3	-----	-----
Social Studies	25.5	24.4	22.4	-----	-----

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.

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	6 - 8	6 - 8	6 - 8	6 - 8	6 - 8
Total Students	1,017	1,059	1,122	1,215	1,116
Attendance Rate	99.1%	96.6%	94.3%	95.0%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	68.11	70.15	66.70	71.67	69.06
Professional Support	8.02	8.90	7.50	8.80	10.20
Administrative	4.00	4.00	4.00	3.86	4.00
Educational Aides	8.36	6.89	8.90	7.47	8.08
Auxiliary Staff	-	-	-	-	-
Total	88.49	89.96	87.10	91.89	91.34

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 5,807,823	\$ 6,145,447	\$ 5,666,999	\$ 4,930,621	\$ 4,478,468
6200 Professional and Contracted Services	469,492	489,333	529,278	2,456	1,456
6300 Supplies and Materials	116,428	138,833	195,156	98,767	66,029
6400 Other Operating Costs	27,820	22,658	29,274	18,790	19,950
Total	\$ 6,421,563	\$ 6,796,271	\$ 6,420,707	\$ 5,050,634	\$ 4,565,903
General Fund Expenditures by Student	\$ 6,314	\$ 6,418	\$ 5,723	\$ 4,157	\$ 4,091

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	76%	84%	-----	-----
Social Studies	Not Rated	73%	79%	-----	-----
Mathematics	Not Rated	77%	81%	-----	-----
Science	Not Rated	85%	85%	-----	-----
Graduation Rate	-----	-----	-----	-----	-----
Drop Out Rate	-----	-----	-----	-----	-----
Economically Disadvantage	29.9%	26.9%	26.8%	-----	-----
Student/Teacher Ratio	14.9	15.1	16.8	-----	-----
Class Size:					
English/Language Arts	22.3	19.6	21.9	-----	-----
Foreign Languages	24.0	21.6	15.4	-----	-----
Mathematics	20.3	17.0	23.0	-----	-----
Science	23.2	22.0	23.5	-----	-----
Social Studies	24.1	22.7	20.9	-----	-----

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.

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	6 - 8	6 - 8	6 - 8	6 - 8	6 - 8
Total Students	490	508	597	677	761
Attendance Rate	98.8%	95.6%	93.5%	94.3%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	45.23	46.29	45.40	46.91	50.17
Professional Support	6.49	6.30	6.30	7.00	8.90
Administrative	3.00	3.00	3.00	3.00	4.00
Educational Aides	7.74	8.89	10.00	10.89	10.81
Auxiliary Staff	-	-	-	-	-
Total	62.46	64.49	64.70	67.88	73.88

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 3,958,049	\$ 4,168,055	\$ 3,904,506	\$ 3,049,787	\$ 2,866,109
6200 Professional and Contracted Services	433,703	486,005	406,386	12,456	16,286
6300 Supplies and Materials	107,269	135,476	145,321	79,206	49,242
6400 Other Operating Costs	23,470	28,481	33,247	18,395	16,625
Total	\$ 4,522,492	\$ 4,818,018	\$ 4,489,460	\$ 3,159,844	\$ 2,948,262
General Fund Expenditures by Student	\$ 9,230	\$ 9,484	\$ 7,520	\$ 4,667	\$ 3,874

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	63%	71%	-----	-----
Social Studies	Not Rated	59%	61%	-----	-----
Mathematics	Not Rated	70%	65%	-----	-----
Science	Not Rated	72%	71%	-----	-----
Graduation Rate	-----	-----	-----	-----	-----
Drop Out Rate	-----	-----	-----	-----	-----
Economically Disadvantage	42.9%	46.5%	47.6%		
Student/Teacher Ratio	10.8	11.0	13.2		
Class Size:					
English/Language Arts	17.9	10.4	22.4		
Foreign Languages	12.3	9.7	18.0		
Mathematics	17.2	12.5	20.5		
Science	21.3	12.1	24.8		
Social Studies	20.1	14.2	18.9	-----	-----

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

Mission Statement

At Tidwell Middle School, we strive to provide excellence for every student, in every subject every day!

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	6 - 8	6 - 8	6 - 8	6 - 8	6 - 8
Total Students	1,027	1,035	1,070	1,033	1,059
Attendance Rate	99.4%	97.6%	94.9%	95.5%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	65.84	64.89	61.30	62.80	64.55
Professional Support	7.67	8.40	7.40	8.00	8.50
Administrative	3.00	4.00	4.00	4.00	3.10
Educational Aides	8.80	9.89	9.50	9.70	8.85
Auxiliary Staff	-	-	-	-	-
Total	85.31	87.20	82.20	84.56	85.00

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 5,665,224	\$ 5,748,785	\$ 5,353,135	\$ 4,350,219	\$ 4,295,059
6200 Professional and Contracted Services	412,953	441,125	406,254	881	881
6300 Supplies and Materials	133,430	156,760	172,567	76,082	60,663
6400 Other Operating Costs	30,258	25,254	28,987	21,828	18,279
Total	\$ 6,241,865	\$ 6,371,924	\$ 5,960,944	\$ 4,449,010	\$ 4,374,882
General Fund Expenditures by Student	\$ 6,078	\$ 6,156	\$ 5,571	\$ 4,307	\$ 4,131

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	82.0%	91%	-----	-----
Social Studies	Not Rated	76.0%	86%	-----	-----
Mathematics	Not Rated	84.0%	86%	-----	-----
Science	Not Rated	87.0%	90%	-----	-----
Graduation Rate	-----	-----	-----	-----	-----
Drop Out Rate	-----	-----	-----	-----	-----
Economically Disadvantage	16.1%	17.6%	18.7%		
Student/Teacher Ratio	15.6	16.0	17.4		
Class Size:					
English/Language Arts	23.7	19.8	23.5		
Foreign Languages	25.4	27.8	24.0		
Mathematics	22.2	20.9	23.8		
Science	26.9	26.7	24.1		
Social Studies	25.8	26.7	26.8	-----	-----

Truett Wilson Middle School
14250 Sendera Ranch Blvd.
Haslet, TX 76052
(817) 698-7901
Principal: Laura Koehler, Ed.D

Mission Statement

Our ATTITUDE is what we make it
 Our CHARACTER is above reproach.
 We put our best EFFORT in everything we do.

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	6 - 8	6 - 8	6 - 8	6 - 8	6 - 8
Total Students	929	964	1,298	1,386	950
Attendance Rate	99.4%	96.1%	93.9%	94.5%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	62.06	59.83	71.30	82.37	61.24
Professional Support	7.87	8.40	7.90	10.20	9.80
Administrative	3.00	4.00	4.00	5.00	4.00
Educational Aides	9.86	9.14	8.70	5.76	10.29
Auxiliary Staff	-	-	-	-	-
Total	82.79	81.37	91.90	103.42	85.33

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 5,372,474	\$ 5,460,804	\$ 6,135,108	\$ 4,911,677	\$ 4,632,817
6200 Professional and Contracted Services	471,495	468,866	397,190	-	-
6300 Supplies and Materials	125,345	145,182	177,346	109,191	46,189
6400 Other Operating Costs	42,191	24,421	23,417	24,521	29,698
Total	\$ 6,011,505	\$ 6,099,272	\$ 6,733,061	\$ 5,045,389	\$ 4,708,704
General Fund Expenditures by Student	\$ 6,471	\$ 6,327	\$ 5,187	\$ 3,640	\$ 4,957

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	75.0%	80%	-----	-----
Social Studies	Not Rated	70.0%	72%	-----	-----
Mathematics	Not Rated	79.0%	75%	-----	-----
Science	Not Rated	79.0%	76%	-----	-----
Graduation Rate	-----	-----	-----	-----	-----
Drop Out Rate	-----	-----	-----	-----	-----
Economically Disadvantage	22.2%	22.1%	27%		
Student/Teacher Ratio	15.0	16.1	18.2		
Class Size:					
English/Language Arts	23.7	21.1	22.6		
Foreign Languages	20.9	30.8	23.3		
Mathematics	24.3	25.6	23.9		
Science	27.1	29.2	27.1		
Social Studies	24.0	21.4	26.2	-----	-----

Leo Adams Middle School
1069 Eagle Blvd.
Haslet, TX 76052
817-541-8002
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.

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	6 - 8	6 - 8	6 - 8	6 - 8	6 - 8
Total Students	1,349	1,463	1,337	1,393	1,051
Attendance Rate	99.3%	97.1%	94.8%	95.5%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	81.50	87.06	78.80	82.11	70.11
Professional Support	8.20	9.80	8.10	11.00	9.60
Administrative	4.00	5.00	4.00	5.00	4.00
Educational Aides	8.98	8.33	9.20	8.60	9.91
Auxiliary Staff	-	-	-	-	-
Total	102.69	110.25	100.10	106.73	93.62

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 6,718,677	\$ 7,463,330	\$ 6,610,909	\$ 5,326,436	\$ 5,155,321
6200 Professional and Contracted Services	597,431	506,238	547,800	456	456
6300 Supplies and Materials	156,381	193,980	208,161	98,752	53,843
6400 Other Operating Costs	35,536	35,978	39,260	35,052	26,710
Total	\$ 7,508,025	\$ 8,199,526	\$ 7,406,130	\$ 5,460,696	\$ 5,236,330
General Fund Expenditures by Student	\$ 5,566	\$ 5,605	\$ 5,539	\$ 3,920	\$ 4,982

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	75.0%	86%	-----	-----
Social Studies	Not Rated	77.0%	80%	-----	-----
Mathematics	Not Rated	76.0%	79%	-----	-----
Science	Not Rated	85.0%	83%	-----	-----
Graduation Rate	-----	-----	-----	-----	-----
Drop Out Rate	-----	-----	-----	-----	-----
Economically Disadvantage	18.9%	21.3%	19.7%		
Student/Teacher Ratio	16.5	16.8	17.0		
Class Size:					
English/Language Arts	22.4	23.7	21.3		
Foreign Languages	26.6	26.8	26.3		
Mathematics	21.4	21.2	23.1		
Science	26.7	30.1	26.5		
Social Studies	24.4	29.2	24.4	-----	-----

CW Worthington Middle School
1045 Mascot Blvd
Haslet, TX 76052
682-605-7150
Principal: Natalie Childress

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	6 - 8	6 - 8	6 - 8	6 - 8	6 - 8
Total Students	0	0	0	0	996
Attendance Rate	N / A	N / A	N / A	N / A	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	-	-	-	-	59.85
Professional Support	-	-	-	3.00	8.30
Administrative	-	-	-	1.00	3.15
Educational Aides	-	-	-	-	5.85
Auxiliary Staff	-	-	-	1.00	-
Total	-	-	-	5.00	77.15

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ -	\$ -	\$ -	\$ 328,317	\$ 4,463,968
6200 Professional and Contracted Services	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	53,332
6400 Other Operating Costs	-	-	-	-	19,678
Total	\$ -	\$ -	\$ -	\$ 328,317	\$ 4,536,978
General Fund Expenditures by Student	\$ -	\$ -	\$ -	\$ -	\$ 4,555

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	----	----	----	----	----
Social Studies	----	----	----	----	----
Mathematics	----	----	----	----	----
Science	----	----	----	----	----
Graduation Rate	----	----	----	----	----
Drop Out Rate	----	----	----	----	----
Economically Disadvantage	----	----	----	----	----
Student/Teacher Ratio	----	----	----	----	----
Class Size:	----	----	----	----	----
English/Language Arts	----	----	----	----	----
Foreign Languages	----	----	----	----	----
Mathematics	----	----	----	----	----
Science	----	----	----	----	----
Social Studies	----	----	----	----	----

Haslet Elementary School
1188 Wisdom Way
Haslet, Texas 76052
(817) 215-0862
Principal: Donna Busby

Mission Statement

Working together, faculty, staff and parents will support a high quality
education for student in a positive and supportive
school environment

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	K - 5	K - 5	K - 5	K - 5	K - 5
Total Students	474	517	776	1,057	652
Attendance Rate	99.3%	95.7%	93.8%	94.5%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	33.26	38.33	45.90	59.88	45.73
Professional Support	6.93	7.40	6.40	10.20	6.59
Administrative	2.00	2.00	2.00	2.67	2.00
Educational Aides	7.82	8.89	8.00	13.77	9.49
Auxiliary Staff	-	-	-	-	-
Total	50.01	56.70	62.30	86.59	63.81

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 3,271,598	\$ 3,454,840	\$ 3,579,415	\$ 3,413,704	\$ 3,149,102
6200 Professional and Contracted Services	187,058	224,162	211,079	-	-
6300 Supplies and Materials	34,854	31,977	49,976	94,430	40,339
6400 Other Operating Costs	4,513	3,274	20,200	9,800	13,250
Total	\$ 3,498,023	\$ 3,714,253	\$ 3,860,670	\$ 3,517,934	\$ 3,202,691
General Fund Expenditures by Student	\$ 7,380	\$ 7,184	\$ 4,975	\$ 3,328	\$ 4,912

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	73%	78%	----	----
Writing	Not Rated	61%	----	----	----
Mathematics	Not Rated	76%	74%	----	----
Science	Not Rated	79%	77%	----	----
Economically Disadvantage	22.6%	22.4%	20.5%	----	----
Student/Teacher Ratio	14.1	13.4	16.8		

Class Size:

Kindergarten	19.0	14.9	21.8		
First Grade	20.5	17.7	23.2		
Second Grade	19.8	17.3	22.4		
Third Grade	15.9	17.3	22.8		
Fourth Grade	18.7	20.1	20.5		
Fifth Grade	20.6	18.3	24.1	----	----

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.

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	EE - 5	EE - 5	EE - 5	EE - 5	EE - 5
Total Students	577	574	600	658	621
Attendance Rate	99.1%	96.8%	93.9%	94.8%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	36.96	41.02	37.10	42.48	41.32
Professional Support	7.04	7.50	6.90	7.70	7.30
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	6.00	5.93	4.70	6.00	6.00
Auxiliary Staff	-	-	-	-	-
Total	52.00	56.45	50.70	58.27	56.62

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 3,411,634	\$ 3,725,981	\$ 3,384,841	\$ 2,306,005	\$ 2,937,025
6200 Professional and Contracted Services	156,274	179,334	105,001	200	400
6300 Supplies and Materials	37,656	59,433	53,905	59,026	40,257
6400 Other Operating Costs	10,828	7,774	11,748	8,805	9,150
Total	\$ 3,616,391	\$ 3,972,522	\$ 3,555,496	\$ 2,374,036	\$ 2,986,832
General Fund Expenditures by Student	\$ 6,268	\$ 6,921	\$ 5,926	\$ 3,608	\$ 4,810

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	72%	85%	-----	-----
Writing	Not Rated	51%	-----	-----	-----
Mathematics	Not Rated	67%	81%	-----	-----
Science	Not Rated	78%	76%	-----	-----
Economically Disadvantage	31.5%	28.7%	24.2%	-----	-----
Student/Teacher Ratio	15.5	13.8	15.9	-----	-----
Class Size:					
Kindergarten	18.2	18.2	18.0	-----	-----
First Grade	20.0	17.6	19.8	-----	-----
Second Grade	21.0	15.4	24.0	-----	-----
Third Grade	20.4	18.1	21.4	-----	-----
Fourth Grade	22.0	21.4	22.6	-----	-----
Fifth Grade	21.9	21.4	24.9	-----	-----

2023-2024 Adopted Budget

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

Mission Statement

We believe the success of each student is the shared responsibility of students, families, schools and communities. Our campus looks forward to partnering with families and communities throughout the school year to prepare students to be future ready.

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	K - 5	K - 5	K - 5	K - 5	K - 5
Total Students	596	536	565	548	533
Attendance Rate	99.5%	97.9%	95.7%	96.2%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	42.37	39.28	38.40	38.47	37.17
Professional Support	7.01	7.00	7.20	6.50	6.70
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	8.00	8.79	9.00	8.00	9.00
Auxiliary Staff	-	-	-	-	-
Total	59.38	57.14	56.60	54.97	54.87

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 3,782,785	\$ 3,689,236	\$ 3,621,800	\$ 2,840,192	\$ 2,567,774
6200 Professional and Contracted Services	202,855	232,653	151,957	-	4,500
6300 Supplies and Materials	35,960	41,055	34,184	31,425	19,338
6400 Other Operating Costs	3,235	11,695	11,650	19,905	16,134
Total	\$ 4,024,834	\$ 3,974,638	\$ 3,819,591	\$ 2,891,522	\$ 2,607,746
General Fund Expenditures by Student	\$ 6,753	\$ 7,415	\$ 6,760	\$ 5,277	\$ 4,893

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	91%	96%	----	----
Writing	Not Rated	84%	----	----	----
Mathematics	Not Rated	91%	96%	----	----
Science	Not Rated	89%	96%	----	----
Economically Disadvantage	4.7%	6.4%	6.2%	----	----
Student/Teacher Ratio	13.9	13.5	14.7		

Class Size:

Kindergarten	16.8	14.5	19.5		
First Grade	16.8	18.8	18.2		
Second Grade	19.2	19.3	21.9		
Third Grade	17.7	18.8	20.4		
Fourth Grade	19.2	19.1	20.1		
Fifth Grade	19.8	19.3	22.7	----	----

2023-2024 Adopted Budget

Roanoke Elementary School 1401 Lancelot Roanoke, Texas 76262 (817) 215-0684 Principal: Erin Appling

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>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	EE - 5	EE - 5	EE - 5	EE - 5	EE - 5
Total Students	650	595	655	637	671
Attendance Rate	99.4%	97.3%	94.5%	94.3%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	42.37	43.21	43.60	45.70	48.94
Professional Support	6.30	7.40	5.80	6.30	6.75
Administrative	2.00	2.00	2.00	2.00	1.33
Educational Aides	7.74	8.32	5.00	5.97	5.92
Auxiliary Staff	-	-	-	-	-
Total	58.41	61.01	56.40	60.02	62.94

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 3,747,418	\$ 3,720,686	\$ 3,652,306	\$ 2,906,234	\$ 2,816,679
6200 Professional and Contracted Services	260,166	291,455	188,356	-	-
6300 Supplies and Materials	70,879	41,938	50,756	50,302	40,989
6400 Other Operating Costs	10,022	6,381	10,425	16,900	15,924
Total	\$ 4,088,485	\$ 4,060,461	\$ 3,901,844	\$ 2,973,436	\$ 2,873,592
General Fund Expenditures by Student	\$ 6,290	\$ 6,824	\$ 5,957	\$ 4,668	\$ 4,283

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	79%	88%	----	----
Writing	Not Rated	71%	----	----	----
Mathematics	Not Rated	82%	86%	----	----
Science	Not Rated	75%	76%	----	----
Economically Disadvantage	22.6%	23.6%	26.6%	----	----
Student/Teacher Ratio	15.2	13.6	14.9		

Class Size:

Kindergarten	19.4	15.3	19.2		
First Grade	20.6	15.2	21.0		
Second Grade	18.4	14.6	19.3		
Third Grade	18.5	17.9	19.8		
Fourth Grade	19.4	20.4	17.8		
Fifth Grade	19.4	16.2	24.9	----	----

2023-2024 Adopted Budget

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

Mission Statement

We empower learners to be leaders by developing the whole person. As a community, we will aim high and persevere when the work is hard, knowing that together we WILL accomplish greatness.

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	EE - 5	EE - 5	EE - 5	EE - 5	EE - 5
Total Students	517	517	608	708	682
Attendance Rate	98.8%	95.0%	93.2%	94.1%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	39.20	39.75	41.80	51.60	52.55
Professional Support	8.05	6.40	6.30	7.90	8.30
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	7.86	8.56	8.50	10.00	10.00
Auxiliary Staff	-	-	-	-	-
Total	57.11	56.79	58.60	71.55	72.85

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 3,253,517	\$ 3,523,754	\$ 3,370,565	\$ 2,301,006	\$ 2,824,370
6200 Professional and Contracted Services	216,257	250,418	174,141	17,965	12,887
6300 Supplies and Materials	59,407	39,769	63,439	70,778	50,479
6400 Other Operating Costs	8,894	18,113	7,114	9,150	10,460
Total	\$ 3,538,075	\$ 3,832,054	\$ 3,615,259	\$ 2,398,899	\$ 2,898,196
General Fund Expenditures by Student	\$ 6,843	\$ 7,412	\$ 5,946	\$ 3,388	\$ 4,250

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	57%	71%	-----	-----
Writing	Not Rated	48%	-----	-----	-----
Mathematics	Not Rated	55%	61%	-----	-----
Science	Not Rated	57%	46%	-----	-----
Economically Disadvantage	53.0%	50.5%	45.6%		
Student/Teacher Ratio	13.1	12.8	14.4		

Class Size:

Kindergarten	16.3	18.3	18.4		
First Grade	18.3	18.9	23.3		
Second Grade	19.3	15.3	22.3		
Third Grade	18.8	22.5	23.4	-----	-----
Fourth Grade	19.2	18.3	21.1		
Fifth Grade	21.2	23.3	20.6	-----	-----

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.

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	806	738	762	758	684
Attendance Rate	99.5%	97.8%	95.0%	96.3%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	51.05	46.80	46.20	46.91	46.56
Professional Support	6.37	6.30	5.70	6.30	6.50
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	4.99	3.68	5.00	4.98	8.24
Auxiliary Staff	-	-	-	-	-
Total	64.41	58.81	58.90	60.28	63.30

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 4,145,594	\$ 4,294,250	\$ 3,969,587	\$ 3,323,283	\$ 3,445,431
6200 Professional and Contracted Services	200,692	201,552	156,143	7,200	14,000
6300 Supplies and Materials	48,971	55,225	46,378	42,652	24,480
6400 Other Operating Costs	21,355	10,596	18,646	18,972	11,946
Total	\$ 4,416,612	\$ 4,561,623	\$ 4,190,754	\$ 3,392,107	\$ 3,495,857
General Fund Expenditures by Student	\$ 5,480	\$ 6,181	\$ 5,500	\$ 4,475	\$ 5,111

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	92%	95%	-----	-----
Writing	Not Rated	80%	-----	-----	-----
Mathematics	Not Rated	91%	93%	-----	-----
Science	Not Rated	94%	94%	-----	-----
Economically Disadvantage	4.5%	6.0%	5.9%	-----	-----
Student/Teacher Ratio	15.7	15.7	16.4		
Class Size:					
Kindergarten	18.8	19.1	21.4		
First Grade	21.2	17.3	20.0		
Second Grade	20.0	20.4	23.0		
Third Grade	21.8	19.4	20.0		
Fourth Grade	22.6	21.2	22.3		
Fifth Grade	22.2	20.5	23.4	-----	-----

W. R. Hatfield Elementary School
936 Blackhorse Trail
Fort Worth, Texas 76247
(817) 215-0365
Principal: Jim Mahler

Mission Statement

Hatfield Elementary will create meaningful relationship with all students, families and the community by living out the Hatfield Essential 25. We will provide students with challenging learning experiences and problem solving opportunities in an environment that appreciates each other's differences.

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	401	409	517	588	649
Attendance Rate	99.2%	96.9%	93.8%	94.9%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	29.11	34.47	34.40	40.10	46.08
Professional Support	6.98	7.00	6.40	7.10	7.05
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	8.92	10.48	8.00	8.59	12.62
Auxiliary Staff	-	-	-	-	-
Total	47.01	53.98	50.80	57.82	67.75

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 2,986,714	\$ 3,369,504	\$ 3,066,567	\$ 2,430,597	\$ 2,750,502
6200 Professional and Contracted Services	157,832	185,762	145,156	-	-
6300 Supplies and Materials	29,137	40,093	41,593	46,953	39,326
6400 Other Operating Costs	5,130	5,791	8,661	11,700	13,250
Total	\$ 3,178,814	\$ 3,601,149	\$ 3,261,977	\$ 2,489,250	\$ 2,803,078
General Fund Expenditures by Student	\$ 7,927	\$ 8,805	\$ 6,309	\$ 4,233	\$ 4,319

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	72%	86%	-----	-----
Writing	Not Rated	58%	-----	-----	-----
Mathematics	Not Rated	79%	81%	-----	-----
Science	Not Rated	85%	74%	-----	-----
Economically Disadvantage	20.9%	16.7%	23.9%	-----	-----
Student/Teacher Ratio	13.7	11.8	15.0		

Class Size:

Kindergarten	19.3	14.0	18.8		
First Grade	20.0	14.9	19.3		
Second Grade	20.0	19.4	22.5		
Third Grade	23.0	15.7	22.4		
Fourth Grade	22.3	18.2	19.1		
Fifth Grade	24.2	18.7	22.9	-----	-----

Prairie View Elementary School
609 FM 3433
Rhome, Texas 76078
(817) 215-0552
Principal: Amanda Hughes

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.

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	482	484	597	639	643
Attendance Rate	99.1%	95.8%	93.9%	94.1%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	38.76	44.58	45.60	52.41	54.71
Professional Support	7.36	8.00	7.10	8.10	8.16
Administrative	1.23	2.00	2.00	1.50	2.00
Educational Aides	8.74	9.00	8.40	10.69	13.27
Auxiliary Staff	-	-	-	-	-
Total	56.09	63.62	63.10	72.74	78.14

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 3,412,317	\$ 3,738,342	\$ 3,748,790	\$ 2,450,073	\$ 2,543,474
6200 Professional and Contracted Services	248,385	269,391	229,607	17,965	12,700
6300 Supplies and Materials	64,569	44,625	54,330	60,927	47,055
6400 Other Operating Costs	9,269	7,982	17,935	13,270	13,230
Total	\$ 3,734,539	\$ 4,060,340	\$ 4,050,662	\$ 2,542,235	\$ 2,616,459
General Fund Expenditures by Student	\$ 7,748	\$ 8,389	\$ 6,785	\$ 3,978	\$ 4,069

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	59%	71%	----	----
Writing	Not Rated	49%	----	----	----
Mathematics	Not Rated	58%	61%	----	----
Science	Not Rated	53%	65%	----	----
Economically Disadvantage	44.5%	43.6%	50.3%	----	----
Student/Teacher Ratio	12.4	10.8	13.0		

Class Size:

Kindergarten	18.3	13.6	20.4		
First Grade	14.4	15.4	17.0		
Second Grade	19.0	11.9	22.1		
Third Grade	17.5	14.0	18.8		
Fourth Grade	16.0	13.3	21.0		
Fifth Grade	19.0	14.7	16.8	----	----

Sonny and Allegra Nance Elementary School

**701 Tierra Vista Way
Fort Worth, Texas 76131
(817) 698-1964
Principal: Lyndsie Smith**

Mission Statement

Through positive minds and growing hearts, our student will become empowered leaders with compassionate hearts to serve others.

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	598	596	528	558	516
Attendance Rate	99.2%	96.6%	95.1%	94.6%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	39.38	41.48	35.10	38.62	41.03
Professional Support	7.08	6.30	6.80	7.80	7.60
Administrative	2.00	2.00	2.00	2.00	1.86
Educational Aides	5.76	8.00	7.80	8.54	14.00
Auxiliary Staff	-	-	-	-	-
Total	54.22	57.79	51.70	57.05	64.49

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 3,408,606	\$ 3,623,782	\$ 3,231,796	\$ 2,461,464	\$ 2,534,524
6200 Professional and Contracted Services	228,580	244,409	172,352	-	-
6300 Supplies and Materials	44,829	52,299	43,993	39,475	26,156
6400 Other Operating Costs	12,911	1,726	11,046	18,100	16,318
Total	\$ 3,694,926	\$ 3,922,215	\$ 3,459,187	\$ 2,519,039	\$ 2,576,998
General Fund Expenditures by Student	\$ 6,179	\$ 6,581	\$ 6,551	\$ 4,514	\$ 4,994

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	77%	82%	-----	-----
Writing	Not Rated	59%	-----	-----	-----
Mathematics	Not Rated	80%	84%	-----	-----
Science	Not Rated	79%	87%	-----	-----
Economically Disadvantage	23.9%	27.9%	26.8%	-----	-----
Student/Teacher Ratio	15.0	14.1	14.9		

Class Size:

Kindergarten	18.3	20.8	18.7		
First Grade	20.2	19.3	22.3		
Second Grade	17.8	20.2	21.3		
Third Grade	20.6	16.9	21.5		
Fourth Grade	19.4	20.6	20.4		
Fifth Grade	21.3	22.3	22.6	-----	-----

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

Mission Statement

Preparing today's learners for tomorrow's world by instilling in every student the
21st century skills, attitudes, and self-confidence for personal success.

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	679	593	680	694	661
Attendance Rate	99.1%	97.1%	93.7%	94.8%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	44.70	42.27	43.70	46.19	45.68
Professional Support	7.51	7.60	7.40	7.60	6.90
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	12.49	10.82	9.00	12.63	11.88
Auxiliary Staff	-	-	-	-	-
Total	66.70	62.74	62.10	68.47	66.46

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 4,041,235	\$ 3,965,247	\$ 3,845,211	\$ 2,807,429	\$ 2,586,699
6200 Professional and Contracted Services	216,103	222,306	181,923	720	-
6300 Supplies and Materials	45,710	59,087	54,971	59,187	43,106
6400 Other Operating Costs	4,125	5,348	10,181	12,135	12,510
Total	\$ 4,307,173	\$ 4,251,988	\$ 4,092,285	\$ 2,879,471	\$ 2,642,315
General Fund Expenditures by Student	\$ 6,343	\$ 7,170	\$ 6,018	\$ 4,149	\$ 3,997

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	72%	83%	-----	-----
Writing	Not Rated	61%	-----	-----	-----
Mathematics	Not Rated	64%	75%	-----	-----
Science	Not Rated	77%	64%	-----	-----
Economically Disadvantage	27.8%	24.3%	29.8%	-----	-----
Student/Teacher Ratio	15.1	13.9	15.4		

Class Size:

Kindergarten	18.2	16.2	17.6		
First Grade	18.5	16.0	20.2		
Second Grade	17.1	20.1	20.8		
Third Grade	21.1	19.5	22.2		
Fourth Grade	20.3	17.1	21.0		
Fifth Grade	19.5	21.4	24.6	-----	-----

Kay Granger Elementary School
12771 Saratoga Springs Circle
Fort Worth, Texas 76244
(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>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	785	749	732	723	709
Attendance Rate	99.4%	96.9%	94.6%	95.5%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	51.17	51.20	46.60	47.31	48.64
Professional Support	7.33	6.10	6.40	6.60	7.40
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	3.00	1.94	3.00	3.87	7.40
Auxiliary Staff	-	-	-	-	-
Total	63.50	61.26	58.00	59.82	65.44

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 4,237,751	\$ 4,345,201	\$ 4,010,061	\$ 3,493,968	\$ 3,281,259
6200 Professional and Contracted Services	230,769	233,449	189,801	125	125
6300 Supplies and Materials	57,129	57,928	49,087	43,585	28,838
6400 Other Operating Costs	9,450	4,531	9,272	25,193	25,248
Total	\$ 4,535,099	\$ 4,641,110	\$ 4,258,221	\$ 3,562,871	\$ 3,335,470
General Fund Expenditures by Student	\$ 5,777	\$ 6,196	\$ 5,817	\$ 4,928	\$ 4,704

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	85%	93%	-----	-----
Writing	Not Rated	80%	-----	-----	-----
Mathematics	Not Rated	81%	84%	-----	-----
Science	Not Rated	82%	91%	-----	-----
Economically Disadvantage	10.00%	11.2%	13.00%	-----	-----
Student/Teacher Ratio	15.2	14.4	15.6		

Class Size:

Kindergarten	19.3	17.5	20.0		
First Grade	19.0	19.1	20.8		
Second Grade	20.9	18.5	23.2		
Third Grade	21.6	20.2	20.0		
Fourth Grade	20.3	21.6	22.5		
Fifth Grade	21.1	23.7	21.1	-----	-----

Sendera Ranch Elementary
1216 Diamond Back Lane
Haslet, Texas 76052
(817)698-3511
Principal: Sarah Thornell

Mission Statement

Sendera Ranch Elementary will engage in meaningful relationships with ALL students, families and community in order to foster a culture of learning that prepares ALL students to confidently and successfully impact their future.

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	639	587	586	594	775
Attendance Rate	99.3%	96.4%	94.0%	94.6%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	41.50	42.47	39.70	45.81	55.21
Professional Support	6.56	6.60	6.50	8.70	8.90
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	8.98	8.62	8.10	8.86	11.82
Auxiliary Staff	-	-	-	-	-
Total	59.04	59.71	56.30	65.40	77.93

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 3,651,145	\$ 3,686,885	\$ 3,506,583	\$ 2,663,042	\$ 3,237,310
6200 Professional and Contracted Services	223,662	254,077	210,495	230	-
6300 Supplies and Materials	44,485	54,815	47,065	50,603	49,626
6400 Other Operating Costs	5,521	8,901	14,945	12,460	13,390
Total	\$ 3,924,813	\$ 4,004,678	\$ 3,779,087	\$ 2,726,335	\$ 3,300,326
General Fund Expenditures by Student	\$ 6,142	\$ 6,822	\$ 6,449	\$ 4,590	\$ 4,258

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	69%	84%	-----	-----
Writing	Not Rated	46%	-----	-----	-----
Mathematics	Not Rated	62%	74%	-----	-----
Science	Not Rated	72%	64%	-----	-----
Economically Disadvantage	22.2%	22.2%	24.9%	-----	-----
Student/Teacher Ratio	15.2	13.7	14.6		
Class Size:					
Kindergarten	20.0	16.4	20.0		
First Grade	20.0	16.6	19.6		
Second Grade	19.6	22.0	22.0		
Third Grade	20.2	18.0	20.4		
Fourth Grade	19.8	19.0	22.9		
Fifth Grade	23.6	23.5	25.0	-----	-----

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>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	766	732	678	682	695
Attendance Rate	99.3%	96.7%	94.1%	94.6%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	49.29	51.93	45.50	47.01	47.16
Professional Support	7.44	6.50	5.70	6.80	7.20
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	8.33	6.88	8.50	9.91	14.00
Auxiliary Staff	-	-	-	-	-
Total	67.06	67.31	61.70	65.74	70.36

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 4,219,944	\$ 4,253,419	\$ 3,944,166	\$ 3,237,020	\$ 2,537,663
6200 Professional and Contracted Services	238,110	255,067	190,471	500	500
6300 Supplies and Materials	41,088	65,858	61,824	60,643	45,863
6400 Other Operating Costs	20,468	6,927	6,476	10,752	13,487
Total	\$ 4,519,611	\$ 4,581,272	\$ 4,202,937	\$ 3,308,915	\$ 2,597,513
General Fund Expenditures by Student	\$ 5,900	\$ 6,259	\$ 6,199	\$ 4,852	\$ 3,737

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	73%	77%	-----	-----
Writing	Not Rated	65%	-----	-----	-----
Mathematics	Not Rated	68%	65%	-----	-----
Science	Not Rated	72%	60%	-----	-----
Economically Disadvantage	24.1%	28.5%	32.90%	-----	-----
Student/Teacher Ratio	15.5	13.9	14.7		
Class Size:					
Kindergarten	19.5	16.8	18.0		
First Grade	18.1	18.4	20.5		
Second Grade	21.0	16.8	19.8		
Third Grade	22.2	21.5	19.6		
Fourth Grade	23.0	21.0	20.0		
Fifth Grade	21.1	22.5	25.7	-----	-----

2023-2024 Adopted Budget

Clara Love Elementary
16301 Elementary Drive
Justin, Texas 76247
(817) 698-6601
Principal: Aaron McAdams

Mission Statement

Clara Love Elementary, in partnership with families and community, will prepare students to be future ready. As a high-performing, safe school community we will encourage every effort and focus on social/emotional learning and academic excellence for each child.

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	697	656	643	709	855
Attendance Rate	98.9%	96.1%	93.6%	93.9%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	51.04	52.20	47.60	56.63	62.78
Professional Support	6.31	7.40	6.70	10.50	12.40
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	7.50	7.36	5.00	8.54	10.94
Auxiliary Staff	-	-	-	-	-
Total	66.85	69.00	61.30	77.74	88.12

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 3,995,762	\$ 4,130,906	\$ 3,711,685	\$ 2,592,857	\$ 3,178,828
6200 Professional and Contracted Services	246,350	264,517	258,112	-	6,000
6300 Supplies and Materials	58,873	66,407	51,282	65,141	55,266
6400 Other Operating Costs	9,191	6,841	12,856	12,810	13,561
Total	\$ 4,310,175	\$ 4,468,672	\$ 4,033,935	\$ 2,670,808	\$ 3,253,655
General Fund Expenditures by Student	\$ 6,184	\$ 6,812	\$ 6,274	\$ 3,767	\$ 3,805

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	61%	76%	-----	-----
Writing	Not Rated	41%	-----	-----	-----
Mathematics	Not Rated	59%	61%	-----	-----
Science	Not Rated	63%	67%	-----	-----
Economically Disadvantage	40.8%	43.2%	44.5%	-----	-----
Student/Teacher Ratio	13.5	12.5	13.4		

Class Size:

Kindergarten	16.3	18.2	19.2		
First Grade	17.0	19.2	19.4		
Second Grade	18.5	17.7	19.1		
Third Grade	21.4	20.7	23.2		
Fourth Grade	22.6	21.8	21.7		
Fifth Grade	24.2	22.6	21.2	-----	-----

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.

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	695	680	797	907	725
Attendance Rate	99.0%	96.3%	93.2%	93.6%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	44.60	47.91	49.10	54.72	52.16
Professional Support	7.69	8.00	7.50	8.60	9.60
Administrative	2.00	2.00	2.00	3.00	2.00
Educational Aides	8.01	7.98	8.00	9.00	14.47
Auxiliary Staff	-	-	-	-	-
Total	62.30	65.91	66.60	75.36	78.23

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 3,905,309	\$ 4,187,754	\$ 4,171,459	\$ 3,273,962	\$ 2,976,668
6200 Professional and Contracted Services	218,133	248,862	174,054	2,400	2,400
6300 Supplies and Materials	56,663	53,171	53,957	78,511	45,681
6400 Other Operating Costs	13,545	7,952	10,238	13,795	13,720
Total	\$ 4,193,650	\$ 4,497,738	\$ 4,409,708	\$ 3,368,668	\$ 3,038,469
General Fund Expenditures by Student	\$ 6,034	\$ 6,614	\$ 5,533	\$ 3,714	\$ 4,191

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	62%	75%	----	----
Writing	Not Rated	70%	----	----	----
Mathematics	Not Rated	55%	59%	----	----
Science	Not Rated	65%	65%	----	----
Economically Disadvantage	27.40%	28.90%	32.20%	----	----
Student/Teacher Ratio	15.5	14.0	16.1		

Class Size:

Kindergarten	17.7	20.2	20.3		
First Grade	19.5	18.8	20.5		
Second Grade	21.0	19.9	21.0		
Third Grade	18.4	20.6	21.8		
Fourth Grade	22.0	19.6	23.6		
Fifth Grade	25.6	20.3	24.1	----	----

2023-2024 Adopted Budget

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

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.

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	882	906	683	765	717
Attendance Rate	99.3%	97.3%	95.1%	95.5%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	54.56	60.10	42.50	48.83	49.79
Professional Support	7.17	9.10	7.00	8.20	8.00
Administrative	2.00	3.00	2.00	2.00	2.00
Educational Aides	9.93	9.60	9.00	10.00	12.50
Auxiliary Staff	-	-	-	-	-
Total	73.66	81.81	60.50	69.11	72.29

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 4,683,612	\$ 5,121,559	\$ 3,874,135	3,068,337	3,541,312
6200 Professional and Contracted Services	223,633	257,803	189,505	-	-
6300 Supplies and Materials	61,107	68,002	50,170	56,008	38,319
6400 Other Operating Costs	5,765	5,426	9,304	18,090	16,890
Total	\$ 4,974,117	\$ 5,452,790	\$ 4,123,114	\$ 3,142,435	\$ 3,596,521
General Fund Expenditures by Student	\$ 5,640	\$ 6,019	\$ 6,037	\$ 4,108	\$ 5,016

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	80%	89%	-----	-----
Writing	Not Rated	65%	-----	-----	-----
Mathematics	Not Rated	76%	86%	-----	-----
Science	Not Rated	86%	80%	-----	-----
Economically Disadvantage	13.9%	14.4%	13.2%	-----	-----
Student/Teacher Ratio	16.1	15.0	16.0		

Class Size:

Kindergarten	20.3	19.2	19.0		
First Grade	18.7	18.7	20.5		
Second Grade	21.0	20.9	19.9		
Third Grade	22.0	21.8	20.1		
Fourth Grade	22.0	22.7	23.6		
Fifth Grade	26.5	22.3	24.9	-----	-----

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>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	773	745	749	796	788
Attendance Rate	99.1%	96.9%	95.1%	95.2%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	49.01	49.10	47.90	49.80	50.24
Professional Support	7.49	7.90	7.10	7.50	7.60
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	10.00	9.00	8.40	11.60	11.92
Auxiliary Staff	-	-	-	-	-
Total	68.50	68.02	65.40	70.91	71.76

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 4,307,207	\$ 4,420,661	\$ 4,190,259	\$ 3,414,380	\$ 3,347,444
6200 Professional and Contracted Services	267,687	289,937	202,346	5,400	2,400
6300 Supplies and Materials	52,149	48,022	46,579	50,347	48,257
6400 Other Operating Costs	5,230	6,416	7,735	21,530	10,430
Total	\$ 4,632,273	\$ 4,765,036	\$ 4,446,919	\$ 3,491,657	\$ 3,408,531
General Fund Expenditures by Student	\$ 5,993	\$ 6,396	\$ 5,937	\$ 4,387	\$ 4,326

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	84%	91%	-----	-----
Writing	Not Rated	72%	-----	-----	-----
Mathematics	Not Rated	82%	87%	-----	-----
Science	Not Rated	85%	87%	-----	-----
Economically Disadvantage	11.6%	15.8%	13.6%	-----	-----
Student/Teacher Ratio	15.7	15.0	15.5		

Class Size:

Kindergarten	22.0	19.1	18.5		
First Grade	21.5	19.2	22.4		
Second Grade	19.1	18.2	20.8		
Third Grade	20.8	18.1	19.4		
Fourth Grade	19.3	21.3	22.8		
Fifth Grade	23.0	18.4	20.5	-----	-----

2023-2024 Adopted Budget

Lizzie Curtis Elementary
9640 Belle Prairie Trail
Fort Worth, TX 76177
817-541-8961
Principal: Carrie Pierce

Mission Statement

In collaboration with staff, students, and families, Lizzie Curtis provides a nurturing environment that educates the whole child to achieve personal excellence.

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	608	676	607	626	703
Attendance Rate	99.5%	97.5%	94.9%	95.3%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	40.48	45.62	37.70	44.64	49.20
Professional Support	6.68	9.90	7.40	8.10	7.70
Administrative	2.00	2.00	2.00	2.00	2.00
Educational Aides	6.92	8.69	8.90	7.79	9.43
Auxiliary Staff	-	-	-	-	-
Total	56.08	66.24	56.00	62.60	68.33

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 3,459,267	\$ 3,839,625	\$ 3,420,760	\$ 2,705,448	\$ 3,007,710
6200 Professional and Contracted Services	214,981	200,286	184,440	-	-
6300 Supplies and Materials	47,954	52,970	55,673	52,736	45,733
6400 Other Operating Costs	3,605	6,693	9,257	13,250	14,210
Total	\$ 3,725,808	\$ 4,099,574	\$ 3,670,130	\$ 2,771,434	\$ 3,067,653
General Fund Expenditures by Student	\$ 6,128	\$ 6,064	\$ 6,046	\$ 4,427	\$ 4,364

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	74%	86%	-----	-----
Writing	Not Rated	52%	-----	-----	-----
Mathematics	Not Rated	64%	73%	-----	-----
Science	Not Rated	78%	64%	-----	-----
Economically Disadvantage	17.3%	21.7%	27.8%	-----	-----
Student/Teacher Ratio	15.0	14.8	16.0		

Class Size:

Kindergarten	17.4	15.8	21.5		
First Grade	17.4	15.9	23.3		
Second Grade	20.3	17.2	21.7		
Third Grade	21.1	21.4	21.3		
Fourth Grade	16.5	22.7	19.9		
Fifth Grade	17.6	20.9	24.3	-----	-----

2023-2024 Adopted Budget

Lance Thompson Elementary
821 Hawks Way
Argyle, 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.

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	343	466	664	907	569
Attendance Rate	99.4%	97.4%	94.3%	95.2%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	27.15	34.25	41.10	56.83	42.13
Professional Support	5.21	6.20	6.60	9.20	8.00
Administrative	2.00	2.00	2.00	3.00	2.00
Educational Aides	5.11	5.93	7.60	12.66	10.00
Auxiliary Staff	-	-	-	-	-
Total	39.47	48.41	57.30	81.76	62.13

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ 2,654,592	\$ 2,966,612	\$ 3,493,261	\$ 2,858,303	\$ 2,805,232
6200 Professional and Contracted Services	226,528	281,908	245,568	-	-
6300 Supplies and Materials	35,735	36,781	40,993	71,889	31,549
6400 Other Operating Costs	4,778	4,606	9,474	12,450	12,700
Total	\$ 2,921,632	\$ 3,289,906	\$ 3,789,295	\$ 2,942,642	\$ 2,849,481
General Fund Expenditures by Student	\$ 8,518	\$ 7,060	\$ 5,707	\$ 3,244	\$ 5,008

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	Not Rated	82%	90%	----	----
Writing	Not Rated	85%	----	----	----
Mathematics	Not Rated	83%	84%	----	----
Science	Not Rated	90%	85%	----	----
Economically Disadvantage	8.2%	7.1%	9.2%	----	----
Student/Teacher Ratio	12.6	13.6	16.1		

Class Size:

Kindergarten	17.3	19.0	19.5		
First Grade	15.7	15.2	20.8		
Second Grade	17.0	18.2	22.6		
Third Grade	18.7	20.5	21.3		
Fourth Grade	16.1	16.5	23.5		
Fifth Grade	17.0	14.9	21.9	----	----

2023-2024 Adopted Budget

Berkshire Elementary
10301 Berkshire Lake Blvd.
Fort Worth, TX 76131
817-698-1399
Principal: Shanel Jones

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	0	0	554	687	710
Attendance Rate	0.0%	0.0%	94.3%	94.7%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	-	-	39.31	48.73	48.67
Professional Support	-	-	6.20	8.60	7.00
Administrative	-	-	2.00	1.50	2.00
Educational Aides	-	-	6.79	10.99	17.74
Auxiliary Staff	-	-	-	-	-
Total	-	-	54.32	69.84	75.41

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ -	\$ 674	\$ 3,448,748	\$ 2,731,716	\$ 3,071,433
6200 Professional and Contracted Services	-	-	219,330	1,500	1,500
6300 Supplies and Materials	-	240	49,804	57,442	44,940
6400 Other Operating Costs	-	-	7,347	12,670	12,030
Total	\$ -	\$ 914	\$ 3,725,229	\$ 2,803,328	\$ 3,129,903
General Fund Expenditures by Student	\$ -	\$ -	\$ 6,724	\$ 4,081	\$ 4,408

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	----	----	78%	----	----
Writing	----	----	----	----	----
Mathematics	----	----	75%	----	----
Science	----	----	68%	----	----
Economically Disadvantage	----	----	----	----	----
Student/Teacher Ratio	----	----	----	----	----
Class Size:	----	----	----	----	----
Kindergarten	----	----	----	----	----
First Grade	----	----	----	----	----
Second Grade	----	----	----	----	----
Third Grade	----	----	----	----	----
Fourth Grade	----	----	----	----	----
Fifth Grade	----	----	----	----	----

Molly Livengood Carter Elementary School
14117 Borealis Drive
Haslet, Texas 76052
737-375-6070
Principal: John Booles

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	0	0	0	0	458
Attendance Rate	0.0%	0.0%	0.0%	0.0%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	-	-	-	-	38.05
Professional Support	-	-	-	3.00	7.00
Administrative	-	-	-	1.00	2.00
Educational Aides	-	-	-	-	8.63
Auxiliary Staff	-	-	-	1.00	-
Total	-	-	-	5.00	55.68

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ -	\$ -	\$ -	\$ 340,076	\$ 2,818,921
6200 Professional and Contracted Services	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	25,879
6400 Other Operating Costs	-	-	-	-	12,054
Total	\$ -	\$ -	\$ -	\$ 340,076	\$ 2,856,854
General Fund Expenditures by Student	\$ -	\$ -	\$ -	\$ -	\$ 6,238

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	----	----	----	----	----
Writing	----	----	----	----	----
Mathematics	----	----	----	----	----
Science	----	----	----	----	----
Economically Disadvantage	----	----	----	----	----
Student/Teacher Ratio	----	----	----	----	----
Class Size:	----	----	----	----	----
Kindergarten	----	----	----	----	----
First Grade	----	----	----	----	----
Second Grade	----	----	----	----	----
Third Grade	----	----	----	----	----
Fourth Grade	----	----	----	----	----
Fifth Grade	----	----	----	----	----

Johnie Daniel Elementary School
1901 Tye Street
Northlake, Texas 76247
737-375-6045
Principal: Jessica McDonald Ed.D

Mission Statement

Johnie Daniel Elementary empowers learners and leaders to positively impact the world.
 In collaboration with students, families, and community partners, Johnie Daniel
 Elementary provides a nurturing environment that educates the whole child and
 instills a "growth mindset" to achieve personal excellence.

Enrollment

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Grade Levels Taught	PK - 5	PK - 5	PK - 5	PK - 5	PK - 5
Total Students	0	0	0	0	436
Attendance Rate	0.0%	0.0%	0.0%	0.0%	N / A

Employee Count

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Teachers	-	-	-	-	35.69
Professional Support	-	-	-	3.00	7.10
Administrative	-	-	-	1.00	2.00
Educational Aides	-	-	-	-	7.69
Auxiliary Staff	-	-	-	1.00	-
Total	-	-	-	5.00	52.48

General Fund Expenditures by Object

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
6100 Payroll Costs	\$ -	\$ -	\$ -	\$ 340,076	\$ 2,589,551
6200 Professional and Contracted Services	-	-	-	-	-
6300 Supplies and Materials	-	-	-	-	23,764
6400 Other Operating Costs	-	-	-	-	12,878
Total	\$ -	\$ -	\$ -	\$ 340,076	\$ 2,626,193
General Fund Expenditures by Student	\$ -	\$ -	\$ -	\$ -	\$ 6,023

STAAR

<u>Description</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Reading / English Language Arts	----	----	----	----	----
Writing	----	----	----	----	----
Mathematics	----	----	----	----	----
Science	----	----	----	----	----
Economically Disadvantage	----	----	----	----	----
Student/Teacher Ratio	----	----	----	----	----
Class Size:	----	----	----	----	----
Kindergarten	----	----	----	----	----
First Grade	----	----	----	----	----
Second Grade	----	----	----	----	----
Third Grade	----	----	----	----	----
Fourth Grade	----	----	----	----	----
Fifth Grade	----	----	----	----	----

EHS Volleyball



Informational Section

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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.

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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 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.

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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 "freeport property" to be exempted from ad valorem taxation. Freeport 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 freeport 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 freeport 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.

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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 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.

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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.

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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.

2023-2024 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 \$44,482,480 and TIRZ #2 has an incremental value of \$118,834,939.

*Source: Northwest ISD Official Statement

2023-2024 Adopted Budget

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

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 13% growth rate.

*Source: Official Statement August 1, 2023

2023-2024 Adopted Budget

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

District Direct Rates

Fiscal		General		Capital		
Year		Purposes		Purposes		Total
2024		0.87200		0.42000		1.09020
2023		0.85460		0.42000		1.27460
2022		0.97000		0.45000		1.29200
2021		1.04000		0.45000		1.33630
2020		1.04000		0.45000		1.42000
2019		1.04000		0.41250		1.49000
2018		1.04000		0.41250		1.49000
2017		1.04000		0.41250		1.45250
2016		1.04000		0.33500		1.45250
2015		1.04000		0.33500		1.45250
2014		1.04000		0.33500		1.37500

The Board of Trustees adopted the tax rates on August 28th 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 2023-2024 tax rate was compressed due to the 86th Legislature and was set at \$0.6692. 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 2023-2024 I & S rate was set at \$.4210.

Note: Per \$100 of assessed valuation

Source: Official Statement August 1, 2023

**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
2023	0.21800	0.71300	0.22400	0.43500	0.09100	0.25500	0.34000	0.29700
2022	0.23300	0.73300	0.22900	0.44500	0.10600	0.30800	0.37500	0.28300
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

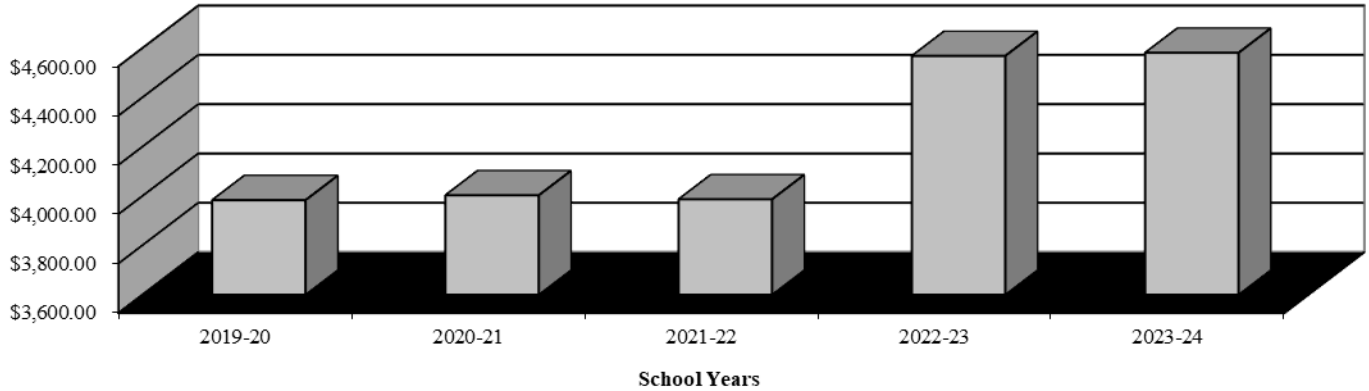
Expenditures of the various taxing entities within the boundaries of the District are paid out of ad valorem taxes levied by such entities on properties within the District. Such entities are independent of the District and may incur borrowings to finance their expenditures. This statement of direct 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 August 1, 2023

2023-2024 Adopted Budget

NORTHWEST INDEPENDENT SCHOOL DISTRICT COMPARISON OF LEVY ON AVERAGE RESIDENCE BUDGET FOR THE YEAR ENDING JUNE 30, 2024

COMPARISON OF LEVY ON AVERAGE RESIDENCE



■ Taxes Due on Average Residence

COMPARISON OF LEVY ON AVERAGE RESIDENCE

	Actual	Actual	Actual	Actual	Budget
Description	2019-20	2020-21	2021-22	2022-23	2023-24
Residence:					
Average Market Value	\$ 311,625	\$ 330,739	\$ 334,835	\$ 419,272	\$ 552,605
Average Taxable Value	\$ 280,512	\$ 299,557	\$ 308,571	\$ 358,426	\$420,208
Tax Rate per \$100 Value	\$ 1.42000	\$ 1.33630	\$ 1.29200	\$ 1.27460	\$ 1.09020
Taxes Due on Average Residence	\$ 3,983.27	\$ 4,002.98	\$ 3,986.73	\$ 4,568.50	\$ 4,581.11
Increase (Decrease) in Taxes	\$ -	\$ 19.71	\$ (16.25)	\$ 581.76	\$ 12.60

DISCUSSION

Property taxes are calculated by dividing the taxable property value by 100 and multiplying by the tax rate. Residential property owners are afforded a reduction of their taxes through a homestead exemption. In May of 2022, voters in the state of Texas approved an increase in the homestead exemption from \$25,000 to \$40,000, effectively reducing the amount of the taxable value of a primary homestead by \$15,000.

In addition to the homestead exemption, residents over 65 may have their school taxes frozen. School district taxes will not increase for residents over 65 on their designated primary residence unless the resident improves their property with renovations such as additional square footage or a swimming pool.

*Source: Notice of Public Meeting

2023-2024 Adopted Budget

NORTHWEST INDEPENDENT SCHOOL DISTRICT ALL OUTSTANDING UNLIMITED TAX DEBT BUDGET FOR THE YEAR ENDED JUNE 30, 2024

Year Ending	Series 2023 Unlimited Tax School Building Bonds	Series 2022 A Unlimited Tax School Building Bonds	Series 2021 Unlimited Tax School Building Bonds	Series 2020 Unlimited Tax School Building & Refunding Bonds	Series 2019 Unlimited Tax School Building & Refunding Bonds	Series 2018 Unlimited Tax Building Bonds
12/31/24	7,505,000	10,119,000	875,000	1,640,000	2,855,000	1,235,000
12/31/25	-	-	920,000	6,640,000	2,210,000	1,245,000
12/31/26	-	2,465,000	1,575,000	5,075,000	2,465,000	1,255,000
12/31/27	-	505,000	1,810,000	10,625,000	2,885,000	1,265,000
12/31/28	-	3,525,000	2,260,000	29,140,000	3,050,000	1,275,000
12/31/29	-	10,240,000	2,830,000	23,735,000	6,870,000	1,290,000
12/31/30	3,825,000	14,280,000	2,360,000	21,850,000	7,320,000	1,300,000
12/31/31	3,860,000	14,235,000	2,965,000	25,545,000	3,725,000	1,415,000
12/31/32	4,710,000	6,495,000	3,405,000	23,790,000	4,475,000	1,335,000
12/31/33	7,015,000	8,180,000	4,480,000	11,400,000	9,840,000	1,890,000
12/31/34	7,460,000	9,300,000	4,445,000	13,035,000	10,310,000	1,365,000
12/31/35	9,205,000	10,085,000	7,350,000	13,825,000	12,085,000	1,395,000
12/31/36	13,295,000	10,110,000	8,050,000	12,725,000	13,550,000	3,015,000
12/31/37	14,110,000	11,310,000	8,095,000	15,240,000	17,060,000	4,460,000
12/31/38	15,135,000	11,955,000	8,470,000	19,655,000	13,790,000	2,100,000
12/31/39	16,210,000	21,665,000	8,830,000	29,375,000	1,270,000	2,390,000
12/31/40	17,345,000	34,865,000	8,920,000	8,475,000	2,135,000	12,320,000
12/31/41	18,540,000	36,700,000	9,285,000	8,945,000	2,300,000	12,955,000
12/31/42	19,710,000	38,620,000	9,670,000	9,435,000	2,505,000	13,585,000
12/31/43	20,825,000	23,210,000	10,070,000	9,945,000	16,805,000	17,610,000
12/31/44	22,060,000	24,650,000	10,470,000	11,455,000	35,090,000	-
12/31/45	31,090,000	29,590,000	14,935,000	33,735,000	-	-
12/31/46	38,780,000	24,860,000	24,695,000	-	-	-
12/31/47	42,615,000	50,735,000	-	-	-	-
12/31/48	64,160,000	34,785,000	-	-	-	-
12/31/49	-	-	-	-	-	-
12/31/50	-	-	-	-	-	-
12/31/51	-	-	-	-	-	-
TOTAL	377,455,000	442,484,000	156,765,000	345,285,000	172,595,000	84,700,000

*Source: Analysis of Outstanding Debt as of August 1, 2023

2023-2024 Adopted Budget

NORTHWEST INDEPENDENT SCHOOL DISTRICT ALL OUTSTANDING UNLIMITED TAX DEBT BUDGET FOR THE YEAR ENDED JUNE 30, 2024

Series 2017 Unlimited Tax School Building & Refunding Bonds	Series 2016 A Unlimited Tax Refunding Bonds	Series 2015 A&B Unlimited Tax Refunding Bonds	Series 2014 Unlimited Tax School Building Bonds	Series 2013A Unlimited Tax School Building & Refunding Bonds	Series 2008 Unlimited Tax School Building & Refunding Bonds	Total Principal
1,990,000	1,830,000	23,720,000	375,000	3,130,000	3,000	55,277,000
2,115,000	1,905,000	25,350,000	540,000	-	3,000	40,928,000
2,345,000	2,105,000	25,880,000	-	-	-	43,165,000
2,700,000	3,330,000	23,810,000	1,080,000	-	-	48,010,000
2,880,000	3,635,000	3,745,000	150,000	-	-	49,660,000
3,245,000	2,000,000	-	240,000	-	-	50,450,000
1,265,000	3,000,000	-	600,000	-	-	55,800,000
1,355,000	5,070,000	-	710,000	-	-	58,880,000
1,890,000	13,245,000	-	-	-	-	59,345,000
3,100,000	15,430,000	-	-	-	-	61,335,000
3,515,000	14,100,000	-	-	-	-	63,530,000
4,870,000	6,885,000	-	-	-	-	65,700,000
8,630,000	-	-	-	-	-	69,375,000
1,500,000	-	-	-	-	-	71,775,000
4,600,000	-	-	-	-	-	75,705,000
-	-	-	-	-	-	79,740,000
-	-	-	-	-	-	84,060,000
-	-	-	-	-	-	88,725,000
-	-	-	-	-	-	93,525,000
-	-	-	-	-	-	98,465,000
-	-	-	-	-	-	103,725,000
-	-	-	-	-	-	109,350,000
-	-	-	-	-	-	88,335,000
-	-	-	-	-	-	93,350,000
-	-	-	-	-	-	98,945,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
46,000,000	72,535,000	102,505,000	3,695,000	3,130,000	6,000	1,807,155,000

2023-2024 Adopted Budget

NORTHWEST INDEPENDENT SCHOOL DISTRICT AGGREGATE DEBT SERVICE BUDGET FOR THE YEAR ENDED JUNE 30, 2024

Date	Principal	Interest	Total
12/31/23	-	28,879,364	28,879,364
12/31/24	55,277,765	81,269,577	136,547,342
12/31/25	40,927,569	71,971,273	112,898,842
12/31/26	43,165,000	69,599,317	112,764,317
12/31/27	48,010,000	67,349,842	115,359,842
12/31/28	49,660,000	64,939,092	114,599,092
12/31/29	50,450,000	62,459,967	112,909,967
12/31/30	55,800,000	59,922,850	115,722,850
12/31/31	58,880,000	57,607,125	116,487,125
12/31/32	59,345,000	55,577,760	114,922,760
12/31/33	61,335,000	53,349,791	114,684,791
12/31/34	63,530,000	50,907,420	114,437,420
12/31/35	65,700,000	48,471,642	114,171,642
12/31/36	69,375,000	45,933,983	115,308,983
12/31/37	71,775,000	43,251,929	115,026,929
12/31/38	75,705,000	40,472,252	116,177,252
12/31/39	79,740,000	37,595,570	117,335,570
12/31/40	84,060,000	34,448,248	118,508,248
12/31/41	88,725,000	30,964,759	119,689,759
12/31/42	93,525,000	27,370,546	120,895,546
12/31/43	98,465,000	23,638,799	122,103,799
12/31/44	103,725,000	19,585,845	123,310,845
12/31/45	109,350,000	15,195,257	124,545,257
12/31/46	88,335,000	11,051,775	99,386,775
12/31/47	93,350,000	7,033,700	100,383,700
12/31/48	<u>98,945,000</u>	<u>2,443,625</u>	<u>101,388,625</u>
Total	<u>\$ 1,807,155,334</u>	<u>\$ 1,111,291,306</u>	<u>\$ 2,918,446,641</u>

Par Amounts of Selected Issues

Series 2023	Unlimited Tax School Building Bonds	377,455,000
Series 2022	Unlimited Tax School Building Bonds	442,484,000
Series 2021	Unlimited Tax School Building Bonds	156,765,000
Series 2020	Unlimited Tax School Building Bonds	\$345,285,000
Series 2019	Unlimited Tax School Building Bonds	172,595,000
Series 2018	Unlimited Tax School Building Bonds	84,700,000
Series 2017	Unlimited Tax School Building and Refunding Bonds	46,000,000
Series 2016	Unlimited Tax Refunding Bonds	72,535,000
Series 2015	Unlimited Tax School Building and Refunding Bonds	102,505,000
Series 2014	Unlimited Tax School Building and Refunding Bonds	3,695,000
Series 2013	Unlimited Tax School Building Bonds	3,130,000
Series 2008	Unlimited Tax School Building Bonds	6,000
	Total	<u>\$1,807,155,000</u>

2023-2024 Adopted Budget

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2024**

Taxing Jurisdiction	Taxable Assessed Value	Total Tax Supported Debt	Estimated % Applicable	District Overlapping Tax Supported Debt
Alpha Range WC&ISD	\$50,685,078.00	\$8,605,000.00	100.00%	\$8,605,000.00
Argyle, Town of	\$1,095,623,284.00	\$9,560,000.00	2.26%	\$216,056.00
Belmont FWSD #1	\$922,452,978.00	\$94,670,000.00	30.35%	\$28,732,345.00
Brookfield WC & ISD	\$72,398,449.00	\$6,350,000.00	100.00%	\$6,350,000.00
Canyon Falls WC&ID#2	\$428,808,365.00	\$40,410,000.00	81.83%	\$33,067,503.00
Denton County	\$149,854,372,945.00	\$652,580,000.00	11.89%	\$77,591,762.00
Far North Fort Worth MUD	\$147,967,737.00	\$30,630,000.00		\$0.00
Flower Mound, Town of	\$14,674,528,445.00	\$138,725,000.00	0.71%	\$984,947.50
Fort Worth, City of	\$102,129,922,986.00	\$1,045,695,000.00	14.64%	\$153,089,748.00
Grapevine, City of	\$11,373,684,991.00	\$142,725,000.00	0.32%	\$456,720.00
Haslet, City of	\$1,385,012,271.00	\$22,774,000.00	100.00%	\$22,774,000.00
Justin, City of	\$772,734,431.00	\$19,565,000.00	100.00%	\$19,565,000.00
Keller, City of	\$6,929,084,947.00	\$38,655,000.00	0.37%	\$143,023.50
New Fairview MUD #1	\$70,060,007.00	\$8,570,000.00		
New Fairview, City of	\$301,032,171.00	\$2,730,000.00	67.18%	\$1,834,014.00
Newark, City of	\$88,241,964.00	\$492,000.00	100.00%	\$492,000.00
Northlake Municipal Mgmt.	\$421,751,939.00	\$50,600,000.00	100.00%	\$50,600,000.00
Northlake Town of	\$2,060,248,111.00	\$43,025,000.00	91.39%	\$39,320,547.50
Rhome, City of	\$224,892,935.00	\$3,198,000.00	100.00%	\$3,198,000.00
Roanoke, City of	\$3,345,665,914.00	\$43,880,000.00	100.00%	\$43,880,000.00
Southlake, City of	\$9,861,498,095.00	\$66,555,000.00	3.39%	\$2,256,214.50
Tarrant County	\$262,706,197,581.00	\$404,360,000.00	5.12%	\$20,703,232.00
Tarrant County College	\$264,445,356,368.00	\$610,315,000.00	5.35%	\$32,651,852.50
Tarrant County Hospital	\$263,143,297,871.00	\$448,410,000.00	5.35%	\$23,989,935.00
Trophy Club MUD #1	\$2,286,609,906.00	\$5,560,000.00	78.94%	\$4,389,064.00
Trophy Club, Town of	\$2,703,231,646.00	\$18,398,000.00	98.83%	\$18,182,743.40
Westlake, Town of	\$2,123,241,031.00	\$48,874,000.00	27.67%	\$13,523,435.80
Wise County	\$11,258,856,928.00	\$6,570,000.00	13.72%	\$901,404.00
Total Overlapping Debt				\$607,498,548
Northwest ISD	\$37,652,998,031	\$1,807,155,334	100.00%	\$1,807,155,334
Total Direct Debt				\$1,807,155,334
Total Direct and Overlapping Tax Supported Debt				\$2,414,653,882
Total Direct and Overlapping Tax Supported Debt to Taxable Assessed Valuation				6.41%
Per Capita Direct and Overlapping Tax Supported Debt				\$21,415

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 August 1, 2023

2023-2024 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:

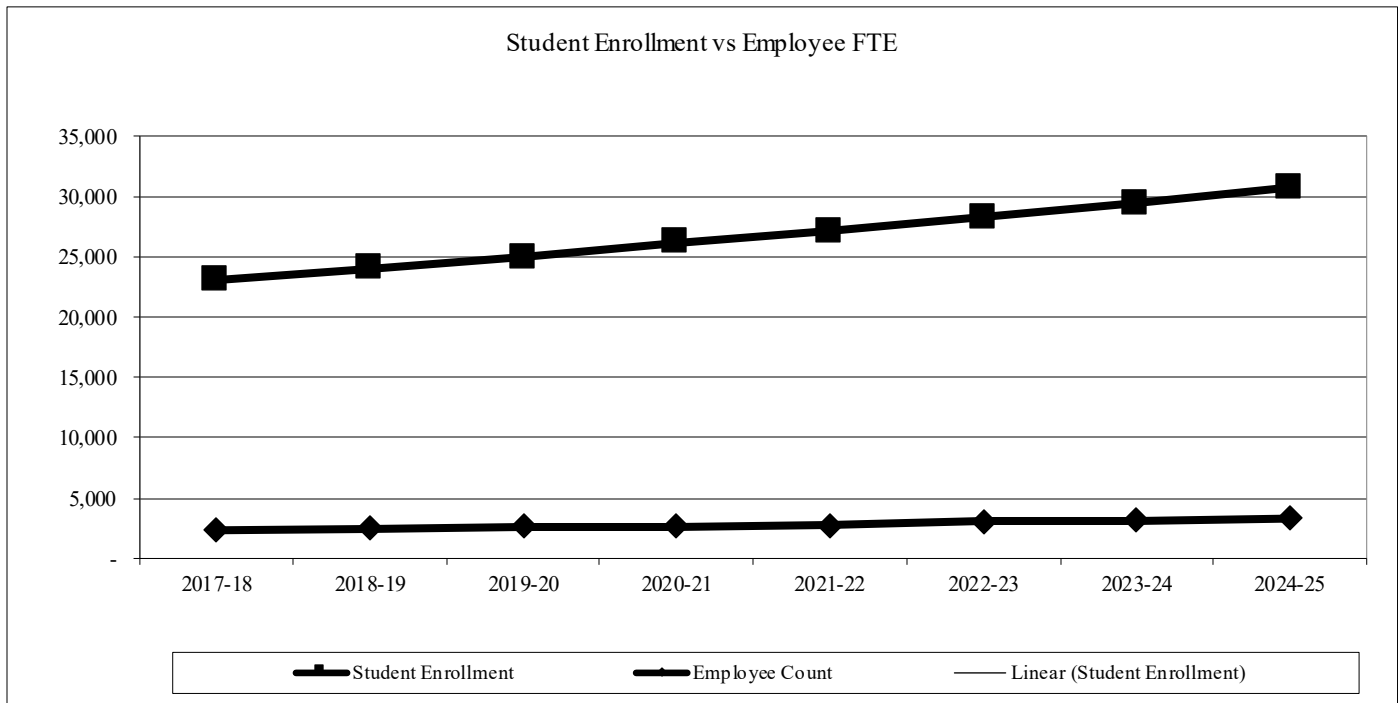
Department

- Financial Services
- Facilities, Planning and Construction
- Administrative Services

Focus

- Five-Year Financial Forecast
- Capital Projects Forecast
- 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	25,263	12,043	5,943	7,277
	2020-21	25,399	11,778	6,065	7,556
	2021-22	27,612	13,035	6,420	8,157
	2022-23	29,150	13,848	6,665	8,637
Budget Forecast	2023-24	30,527	14,432	7,037	9,058
	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 2021 2QTR

2023-2024 Adopted Budget

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
ENROLLMENT BY ORGANIZATION
BUDGET FOR THE YEAR ENDING JUNE 30, 2024**

Description	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>Budget 2023-24</u>
Northwest High School	1,908	1,981	2,171	2,387	2,799
Byron Nelson High School	2,478	2,620	2,733	2,843	2,946
V. R. Eaton High School	2,541	2,712	2,986	3,237	3,051
James M. Steele Accelerated High School	201	232	236	237	229
Alternative Education Campuses	<u>45</u>	<u>34</u>	<u>37</u>	<u>50</u>	<u>33</u>
Total High Schools	<u>7,173</u>	<u>7,579</u>	<u>8,163</u>	<u>8,754</u>	<u>9,058</u>
Medlin Middle School	1,102	1038	994	999	1104
Gene Pike Middle School	1,017	1059	1122	1215	1116
Chisholm Trail Middle School	490	508	597	677	761
John M. Tidwell Middle School	1,027	1035	1070	1033	1059
Truett Wilson Middle School	929	964	1298	1386	950
Leo Adams Middle School	1,349	1463	1337	1393	1051
CW Worthington Middle School	-	-	-	-	<u>996</u>
Total Middle Schools	<u>5,914</u>	<u>6,067</u>	<u>6,418</u>	<u>6,703</u>	<u>7,037</u>
Haslet Elementary School	474	517	776	1057	652
Justin Elementary School	577	574	600	658	621
Lakeview Elementary School	596	536	565	548	533
Roanoke Elementary School	650	595	655	637	671
Seven Hills Elementary School	517	517	608	708	682
Samuel Beck Elementary School	806	738	762	758	684
W. R. Hatfield Elementary School	401	409	517	588	649
Prairie View Elementary School	482	484	597	639	643
Sonny and Allegra Nance Elementary School	598	596	528	558	516
J. Lyndal Hughes Elementary School	679	593	680	694	661
Kay Granger Elementary School	785	749	732	723	709
Sendera Ranch Elementary School	639	587	586	594	775
O. A. Peterson Elementary School	766	732	678	682	695
Clara Love Elementary School	697	656	643	709	855
J. C. Thompson Elementary School	695	680	797	907	725
Carl E. Schluter Elementary School	882	906	683	765	717
Wayne A. Cox Elementary School	773	745	749	796	788
Lizzie Curtis Elementary School	608	676	607	626	703
Lance Thompson Elementary School	343	466	664	907	710
Berkshire Elementary	-	-	554	687	569
Molly Livengood Carter Elementary School	-	-	-	-	458
Johnnie Daniel Elementary School	-	-	-	-	<u>436</u>
Total Elementary Schools	<u>11,968</u>	<u>11,756</u>	<u>12,981</u>	<u>14,241</u>	<u>14,452</u>
Total Enrollment	<u>25,055</u>	<u>25,402</u>	<u>27,562</u>	<u>29,698</u>	<u>30,547</u>

2023-2024 Adopted Budget

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
EMPLOYEE (FTE) COUNT BY ORGANIZATION
BUDGET FOR THE YEAR ENDING JUNE 30, 2024**

Description	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>Budget 2023-24</u>
Northwest High School	163.60	170.68	161.70	172.86	179.43
Byron Nelson High School	189.50	188.60	182.40	195.00	197.27
V. R. Eaton High School	192.50	200.00	199.00	214.66	214.56
James M. Steele Accelerated High School	30.34	31.00	30.90	22.80	27.51
Alternative Education Campuses	5.53	5.53	12.00	13.08	16.11
Medlin Middle School	93.10	89.56	82.20	81.67	83.33
Gene Pike Middle School	88.49	89.96	87.10	91.89	91.35
Chisholm Trail Middle School	62.46	64.49	64.70	67.88	73.88
John M. Tidwell Middle School	85.31	87.20	82.20	84.56	85.02
Truett Wilson Middle School	82.79	81.37	91.90	103.42	85.38
Leo Adams Middle School	102.69	110.25	100.10	106.73	93.66
C.W. Worthington Middle School	-	-	-	1.00	77.14
Haslet Elementary School	50.01	56.70	62.30	86.59	63.81
Justin Elementary School	52.00	56.45	50.70	58.27	56.67
Lakeview Elementary School	59.38	57.14	56.60	54.97	54.89
Roanoke Elementary School	58.41	61.01	56.40	60.02	62.95
Seven Hills Elementary School	57.11	56.79	58.60	71.55	72.87
Samuel Beck Elementary School	64.41	58.81	58.90	60.28	63.32
W. R. Hatfield Elementary School	47.01	53.98	50.80	57.82	67.75
Prairie View Elementary School	56.09	63.62	63.10	72.74	78.14
Sonny and Allegra Nance Elementary School	54.22	57.79	51.70	57.05	64.54
J. Lyndal Hughes Elementary School	66.70	62.74	62.10	68.47	66.49
Kay Granger Elementary School	63.50	61.26	58.00	59.82	65.48
Sendra Ranch Elementary School	59.04	59.71	56.30	65.40	77.93
O. A. Peterson Elementary School	67.06	67.31	61.70	65.74	70.39
Clara Love Elementary School	66.85	69.00	61.30	77.74	88.15
J. C. Thompson Elementary School	62.30	65.91	66.60	75.36	78.32
Carl E. Schluter Elementary School	73.66	81.81	60.50	69.11	72.33
Wayne A. Cox Elementary School	68.50	68.02	65.40	70.91	71.78
Lizzie Curtis Elementary School	56.08	66.24	56.00	62.60	68.42
Lance Thompson Elementary School	39.47	48.41	57.30	81.76	62.63
Berkshire Elementary	-	-	54.32	69.84	75.41
Molly Livengood Carter Elementary School	-	-	-	6.00	55.93
Johnnie Daniel Elementary School	-	-	-	6.00	52.53
Enhanced Services	82.50	18.80	17.80	18.80	18.80
Cocurricular/Extra curricular Activities	12.00	12.00	13.50	13.50	13.50
Superintendent of Schools	4.00	4.00	3.00	3.00	4.00
Communications	8.00	8.00	10.00	11.00	11.00
Curriculum and Instruction	53.00	20.00	27.70	28.70	28.70
Legal Counsel	2.00	3.00	3.00	3.00	3.00
Human Resources	15.00	15.00	19.75	19.75	19.75
Financial Services	22.50	22.50	22.50	24.50	24.50
Technology Services	82.33	50.25	55.25	60.25	65.25
Facilities Planning, and Construction	72.95	44.25	53.00	57.11	64.36
Multi-Campus	59.00	16.88	15.00	20.00	20.00
Transportation	-	-	118.00	133.00	174.60
Total Employees	<u>2,631.90</u>	<u>2,701.90</u>	<u>2,844.10</u>	<u>3147.80</u>	<u>3416.11</u>

2023-2024 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:

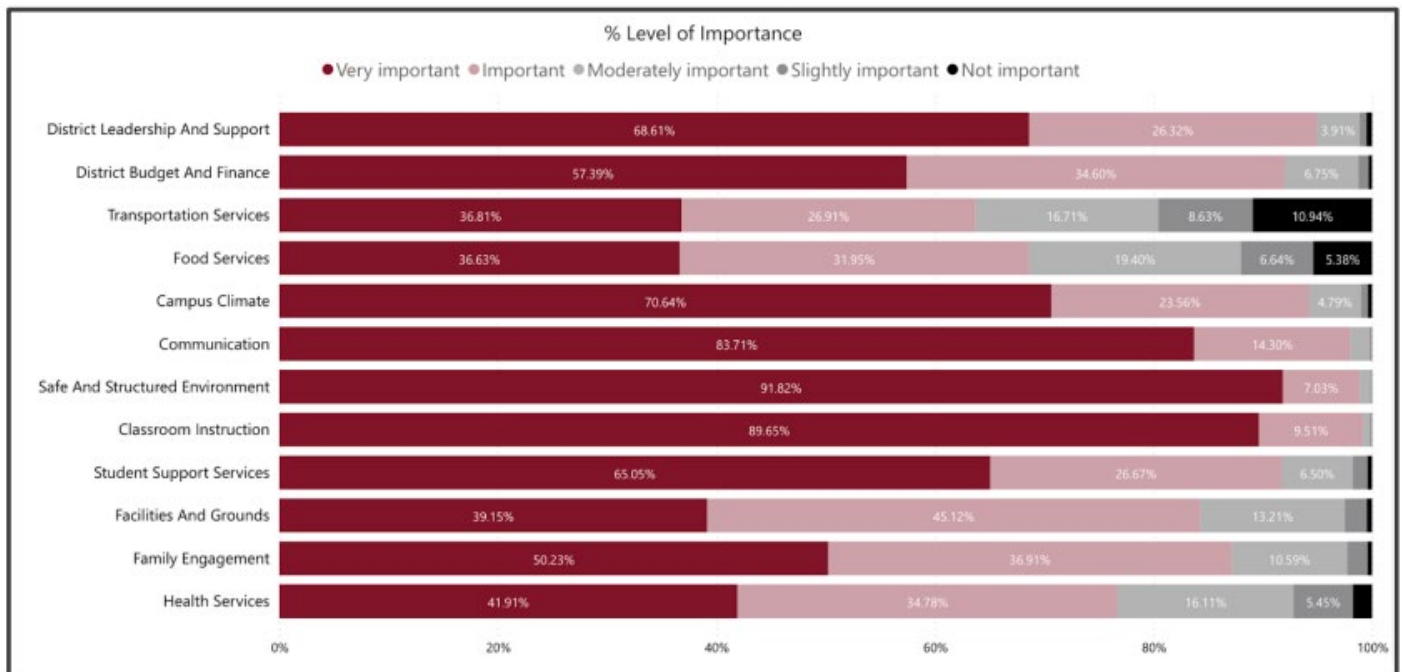
- School Climate
- Communications
- Safe and Orderly Environment
- Instructional Program
- Support Services

Category Overview

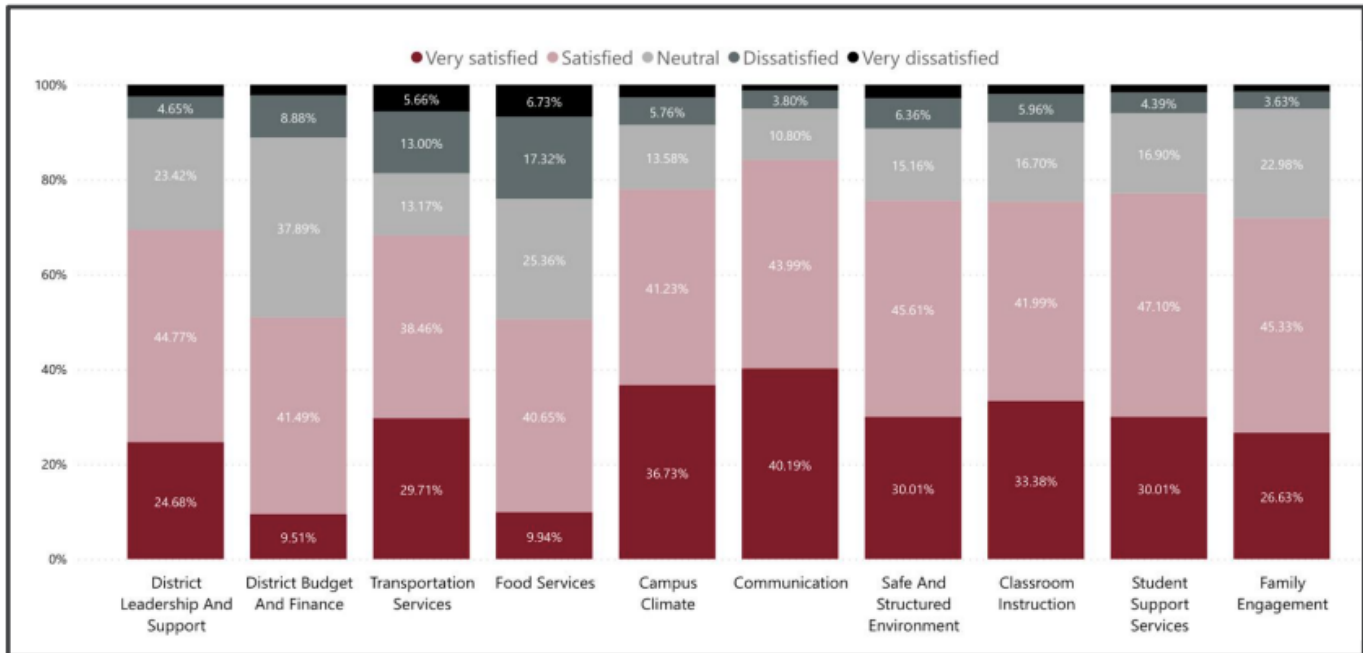
The Northwest ISD Family Survey opened February 6, 2023, and closed February 27, 2023. We will conduct this survey every other year to determine what district families value and their satisfaction in each area. We looked for areas where the district is succeeding and where it can improve. A total of 4,420 students were represented in this survey for an overall participation rate of 15%.

What we learned from families is that they remain extremely positive about Northwest ISD, as every category had higher satisfaction ratings than dissatisfaction ratings. All areas for improvement align with our district values and support our goals.

WHAT FAMILIES VALUE



FAMILY SATISFACTION RATES



SUCCESSSES & TOP RATINGS

- **88%** of participating families are satisfied or very satisfied with **after-school care**.
- **84%** of families are satisfied or very satisfied with **district communication**.
- **82%** of families agree that they are aware that their child's campus has an **emergency response plan**.
- **82%** of families agree that teachers **hold and communicate high expectations for their children**.
- All **campus climate areas** have a dissatisfaction level **lower than 10%**.

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 Abbott is using his statutory authority as the governor of Texas to suspend annual academic assessment requirements for the remainder of the 2019-2020 school year.

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

Texas Education Agency State Accountability

Texas provides annual [academic accountability ratings](#) to its public school districts, charters and schools. The ratings are based largely on performance on state standardized tests and graduation rates. The ratings examine student achievement, student progress, efforts to close the achievement gap and postsecondary readiness. A video available in [English](#) and [Spanish](#) provides a quick overview of the system.

To provide a broader examination of the overall performance of Texas school districts and charters, the [Texas Consolidated School Rating Report](#) combines the state's academic accountability and financial rating information with a new local component called Community and Student Engagement.

The [Texas Academic Performance Reports](#) (TAPR), formerly known as the [Academic Excellence Indicator System](#) (AEIS), pull together a wide range of information annually on the performance of students in each school and district in Texas. The reports, available back to the 2003–04 school year, provide extensive information on staff, programs, and demographics for each school and district.

Additional products that provide performance data are the [School Report Cards](#) and the [Texas Performance Reporting System](#).

Texas Accountability System STAAR Percent at Approaches Standard or Above All Grades					
<u>Description</u>	<u>STAAR</u> <u>2019-20</u>	<u>STAAR</u> <u>2020-21</u>	<u>STAAR</u> <u>2021-22</u>	<u>STAAR</u> <u>2022-23</u>	<u>STAAR</u> <u>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%	---
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%		

2023-2024 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

2022-2023 RATINGS BASED ON SCHOOL YEAR 2021-2022 DATA - DISTRICT STATUS DETAIL

Name: NORTHWEST ISD (061911)	Publication Level 1: 8/4/2023 12:02:16 PM
Status: Passed	Publication Level 2: 8/7/2023 3:01:39 PM
Rating: A = Superior Achievement	Last Updated: 8/7/2023 3:01:39 PM
District Score: 98	Passing Score: 70

DETERMINATION OF RATING

A.	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is F for Substandard Achievement regardless of points earned.	
B.	Determine the rating by the applicable number of points.	
	A = Superior Achievement	90-100
	B = Above Standard Achievement	80-89
	C = Meets Standard Achievement	70-79
	F = Substandard Achievement	<70

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.

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.

2023-2024 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
2022	0.9%	95.3%
2021	0.9%	97.0%
2020	0.6%	94.9%
Economically Disadvantaged		
	District	State
2023	26.8%	62%
2022	23.6%	60.6%
2021	21.5%	60.2%
2020	20.6%	60.3%
Teacher Rentention Rate		
	District	State
2023	80.2%	78.6%
2022	85.3%	82.3%
2021	89.2%	85.7%
2020	85.9%	83.2%

District, Student, and Staff Accomplishments
District/Campus Accomplishments

Student Accomplishments

- Northwest ISD recognized seven high school seniors from Byron Nelson High School, Northwest High School, and Eaton High School who achieved the status of National Merit Semifinalists in the 2023 annual competition. These seven students were part of approximately 16,000 Semifinalists in the 68th annual National Merit Scholarship Program.
- Northwest ISD takes great pride in the recognition of 118 juniors and seniors designated by the College Board as National Recognition Program. This acknowledgement is based on their exceptional academic accomplishments and outstanding performance on the PSAT and AP exams.
- The robotics team from Eaton High School participated in the University Interscholastic League's (UIL) Best Division Robotics Championships held in Frisco. The team secured first place for their marketing presentation, earned first place for displaying exceptional sportsmanship, and received an accolade for their outstanding software design.
- Fourteen students from James M. Steele Early College High School earn their associate degrees a full two weeks before they officially receive their high school diplomas. This remarkable accomplishment is possible through successful completion of 60 hours of dual credit coursework, fulfilling the criteria of Associate of Arts or Associate of Science degrees, and the second-largest class of graduates in the school's history.
- Northwest ISD sent a record-setting 11 Destination Imagination teams to the state tournament following a strong showing at the recent Greater Fort Worth Regional Tournament held in February. After scoring in the top six of their challenge group at the Lone Star Finals, four Northwest ISD Destination Imagination (DI) teams will advance to the elite Global Finals competition.
- Forty Northwest ISD students were recognized at the district's annual Fine Arts Breakfast and the seniors from all four of the district's high schools were awarded more than \$5.3 million in scholarships, the highest amount ever recorded by the program.
- Northwest ISD earned recognition as a top community for music education and was designated as a District of Distinction by the Texas Art Educators Association.
- Character.org, a national advocate and leader for the character education movement, has named Northwest ISD's Granger Elementary School a 2023 Texas School of Character. The program recognized Granger Elementary as a school that has demonstrated its use of character development to create a positive influence on academics, student behavior and climate.
- Elementary students across Northwest ISD competed in the 2023 Virtual Robotics Tournament for the fourth year. The teams that scored the highest overall for their challenges were crowned the tournament champions. Students had two months to complete their challenge and submit to compete against other schools virtually.
- Northwest ISD's three comprehensive high schools, Byron Nelson, Eaton, and Northwest, combined for fourteen nominations in the prestigious Betty Lynn Buckley Awards, one of the top theatre competitions in the state.
- Northwest ISD's Adams Middle School and Tidwell Middle School students were selected for the Texas Choral Directors Association (TCDA) Middle School All-State choir ensemble. This is the highest honor in Texas for middle school singers.
- Eaton High School senior Miranda Bauer made district history by becoming the first student to graduate from two separate academies- located at different campuses- offered through Northwest ISD. Bauer completed enough courses to fulfill requirements for both the Business Management & Entrepreneurship Academy and the Cosmetology Academy.
- The Northwest High School Texans earned the UIL 5A Girls Wrestling State Championship, making history with the first team wrestling title in both school and district history. Notably, their victory also marks the first team UIL state championship of any kind in school history.

2023-2024 Adopted Budget

- Clay Martin made history by advancing his college education while enrolled in high school. Martin graduated with two associate degrees from Tarrant County College (TCC), through the school's accelerated program and partnership with Northwest ISD. The two degrees are in kinesiology and general education.
- Texas Music Educators Association (TMEA) All-State ensembles selected twelve students the highest honor a high school musician can achieve in Texas. The top-ranking musicians judged at the TMEA Area competitions qualify to perform in one of eighteen Texas All-State ensembles sponsored by the Band.

Staff Accomplishments

- Northwest ISD honored Teachers of the Year for 2022-2023 on April 6, 2023, at the annual Inspire Celebration. Paola Morales of Roanoke Elementary School earned the Elementary Teacher of the Year, while Amberley Tanner of Steele Early College High School earned the Secondary Teacher of the Year recognition. All 31 Northwest ISD schools recognized their Exemplar Educators of the Year at this celebration after a rigorous evaluation of their leadership, motivation, and effectiveness in the classroom. In addition, 2023 Employees of the Year honored are Instructional Support - Frank Hempen (Steele Early College High School), Support Services - Courtney Rowe (Lakeview Elementary School) and Administrative Support- Angelica Jackson (Medlin Middle School).
- The Northwest ISD Safety and Security department received a recognition from Navigate360 for Excellence in School Safety & Wellness.
- Northwest ISD is proud to be among the educational institutions recognized by the Texas Association school Business Officials (TASBO) with the prestigious Award of Merit for Purchasing Operations for the eighth consecutive year. This award recognizes educational organizations for following best practices in purchasing operations.
- 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 Annual Comprehensive Financial Report (ACFR) for the year ending June 30, 2022, for the 21st time.
- The Association of School Business Officials International (ASBO) awarded a Certificate of Excellence in Financial Reporting to Northwest Independent School District for its Annual Comprehensive Financial Report (ACFR) for the year ending June 30, 2022, for the 19th time.

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.

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.

2023-2024 Adopted Budget

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 19th 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 19th 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 17th time.

2023-2024 Adopted Budget



Northwest ISD Instructional Calendar

2023-2024 School Year – **REVISED 5/1/23**

*Calendar is subject to change

July 2023							August 2023							September 2023						
Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa
						1			1	2	3	4	5						1	2
2	3	4	5	6	7	8	6	7	8	9	10	11	12	3	4	5	6	7	8	9
9	10	11	12	13	14	15	13	14	15	16	17	18	19	10	11	12	13	14	15	16
16	17	18	19	20	21	22	20	21	22	23	24	25	26	17	18	19	20	21	★	23
23	24	25	26	27	28	29	27	28	29	30	31			24	25	26	27	28	29	30
30	31																			
July 3-7, 14, 21, 28 District Offices Closed July 25, 26, 27 ENGAGE							August 1, 2, 3 New to NISD Teachers Report August 7-11, 14-15 All NISD Report for PL August 16 1st Day of School							September 4 Student-Staff Holiday September 22 6-week UIL Grade Check						
October 2023							November 2023							December 2023						
Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7				1	2	3	4						1	2
8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9
15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16
22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23
29	30	31					26	27	28	29	30			24	25	26	27	28	29	30
October 13 End of 1st Quarter & Early Release October 16 Student Holiday/Teacher Flex October 17 Beginning of 2nd Quarter							November 6 Student-Staff Holiday November 7 Teacher Professional Learning November 20-21 Student Holiday/Teacher Flex November 22-24 Student-Staff Holiday							December 5-15 STAAR Testing Dates December 21 End of 2nd Quarter & Early Release December 22-29 Student-Staff Holiday						
January 2024							February 2024							March 2024						
Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6					1	2	3						1	2
7	8	9	10	11	12	13	4	5	6	7	8	9	10	3	4	5	6	7	8	9
14	15	16	17	18	19	20	11	12	13	14	15	16	17	10	11	12	13	14	15	16
21	22	23	24	25	26	27	18	19	20	21	22	23	24	17	18	19	20	21	22	23
28	29	30	31				25	26	27	28	29			24	25	26	27	28	29	30
January 1-5 Student-Staff Holiday January 8-9 Teacher Professional Learning January 10 Beginning of 3rd Quarter January 15 Student-Staff Holiday							February 19 Student-Staff Holiday							March 8 End of 3rd Quarter & Early Release March 11-15 Student-Staff Holiday/Spring Break March 18-19 Teacher Professional Learning March 20 Beginning of 4th Quarter March 29 Student Holiday/Teacher Flex/Good Fri						
April 2024							May 2024							June 2024						
Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6				1	2	3	4							1
7	8	9	10	11	12	13	5	6	7	8	9	10	11	2	3	4	5	6	7	8
14	15	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15
21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22
28	29	30					26	27	28	29	30	31		23	24	25	26	27	28	29
April 9-30 STAAR Testing Dates							May 1-3 STAAR Testing Dates May 24 End of 4th Quarter/Early Release May 24 Last Day of School May 27 & 31 District Offices Closed							June 7, 14, 21, 28 District Offices Closed June 19 Employee Flex Day/District Offices Closed						

IMPORTANT STUDENT DATES		IMPORTANT STAFF DATES	
Student and Staff Holidays September 4, November 6, November 22-24, December 22-January 5, January 15, February 19, March 11-15 Student Holidays October 16, November 20 & 21, March 29 Student Holidays – Teacher Professional Learning Days November 7, January 8-9, March 18-19 STAAR Testing Dates April 9-30 Early Release Days for Students October 13, December 21, March 8, May 24		Student and Staff Holidays September 4, November 6, November 22-24, December 22-January 5, January 15, February 19, March 11-15 Student Holiday – Teacher Flex Days October 16 (Parent-Teacher Conf. Flex Days) November 20-21, March 29, (Summer Professional Learning Flex Days – 18 hours) All NISD Staff report – Professional Learning August 7-11 and 14-15 Professional Learning Flex Days November 7, January 8-9, March 18-19 These days count toward the total instructional minutes required by TEA. STAAR Testing Dates April 9-30 Engage Professional Learning Conference July 25, 26, 27 New to NISD Teachers report August 1, 2, 3	

First Day of School – August 16, 2023

Last Day of School – May 24, 2024

Student Holidays – Students do not report to school.

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.

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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.")

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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.

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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

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authority. In some states, cities or townships 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 lease 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 JJAEP.

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.

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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 11th grade exit-level test will assess English III, algebra I, geometry, biology, integrated chemistry and physics, early American and U.S. history,

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world geography, and world history. TAKS will be a more challenging examination for Texas students, according to the results of field tests.

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 78th 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.

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