

Byron Nelson Volleyball State Champions



EXECUTIVE SUMMARY

**2024- 2025
Adopted Budget**

February 10, 2025

Board of Trustees
Northwest Independent School District
2001 Texan Drive
Justin, TX 76247

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 2024-2025 Governmental Fund Budgets (the General Fund, the Special Revenue Funds, the Debt Service Funds, and 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.
- **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 2020-2024 (excluding 2023).

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 2024 (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 2024-2025 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.

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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	2024
• Budget Preparation	February	2024
• Board of Trustee Budget Review	March - May	2024
• Budget Adoption	June	2024
• Tax Rate Adoption	July - August	2024
• Budget Amendments	July - June	2023 - 2024
• Annual Comprehensive Financial Report (“ACFR”)	November	2024

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 Northwest ISD’s future.

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2024-2025 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 2024-2025 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 the Northwest ISD Board of Trustees on September 23, 2024.

Budget Planning

As a fast growth (student) 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 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 2024-2025 Personnel & Compensation Plan was then adopted April 22, 2024.

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Budget Adoption

The Central Appraisal Districts (“CAD”) 2024 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 25, 2024, and on June 1, 2024. The Board of Trustees held the required public meeting and adopted the budget on June 24, 2024.

Tax Rate Adoption

The Central Appraisal Districts (“CAD”) Certification of the 2024 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 25, June 1 and August 8, 2024. The Board of Trustees held the required public meeting and adopted the tax rate on August 13, 2024.

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, 2025, will be submitted at the June 23, 2025, 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, 2025, 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 2025.

Budget Priorities

The Northwest Independent School District lies within one of the fastest growing areas in Texas. The District serves 32,095 students in grades pre-kindergarten through twelfth, a projected increase of 1,290 students. The district operates three comprehensive high schools, an accelerated high school, seven middle schools, twenty-three elementary schools, and a special programs center.

Fast Growth School District

As a fast growth school district, the ongoing construction of facilities and infrastructure to provide for student growth is a major priority. On May 6, 2023, 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. Second quarter of 2024 demographic data has shown an annual start rate down approximately 12% from 2023; however, analyst predict the housing market to improve with lower interest rates projected later this year. Groundwork is currently underway on roughly 5,500 lots within 16 subdivisions in Northwest ISD’s 234 square miles and proactively planning 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

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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.

Texas School Funding Crisis and the 89th Legislative Session

Texas public schools are currently facing a significant funding crisis, with state funding levels failing to keep pace with the rising costs of education. As we approach the 89th Legislative Session, it is crucial that our state lawmakers prioritize funding for public schools first before committing precious and limited funding to private-school vouchers or Education Savings Accounts. Northwest ISD will be actively advocating for an increase in the Basic Allotment and adjustment for inflation, full funding for mandates, and additional funding to address teacher and staff pay.

Financial Planning and Voter-Approval Tax Rate Election

Facing a significant budget shortfall because of a lack of legislative action to increase public education funding, Northwest ISD adopted a deficit budget of \$15.8 million for the 2024-2025 school year. The state allows school districts to increase the M&O tax rate within a certain range, increasing revenue, through the community's passing of a Voter Approval Tax Rate Election ("VATRE"). This is the only tool districts have available to increase revenue from the M&O tax rate. The NISD Board called a VATRE to potentially increase the M&O tax rate by 3 cents, which would generate approximately \$16 million in additional revenue. All 3 cents are classified as "golden pennies," meaning all revenue generated from the potential tax rate increase would remain in Northwest ISD for local use and not be subject to recapture for state use. If approved, Northwest ISD can continue to provide current class sizes and student programs while funding teacher and staff raises. Future budget development and planning will vary greatly depending on the outcome of the November election. *The VATRE was not approved by the voters and the tax rate will remain at 0.6669.

VATRE 20
24
VOTER-APPROVAL TAX RATE ELECTION

Proposal & Tax Rate Information

If approved by voters, the M&O tax rate would increase by **3 cents** – the equivalent of **\$120 annually on a \$500,000 home** with homestead exemption. The I&S rate would remain unchanged.



Maintenance & Operations

Salaries, Utilities, Supplies, etc.
Similar to: Groceries, utilities, services, etc.

Current Rate: \$0.6669
Proposed Rate: \$0.6969



Interest & Sinking

Buildings, Renovations, Land, etc.
Similar to: Mortgage, car payments, etc.

Current Rate: \$0.421
Proposed Rate: Unchanged

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," Northwest ISD does not receive any State funding to pay debt service requirements on its outstanding indebtedness, including the Bonds.



WHAT IS RECAPTURE?

Public school finances are a balancing act. As **local revenue increases, the state decreases the funding it provides to the school district.** When the state determines there is more local revenue than needed, it will ask the district to pay "recapture," sometimes referred to as "Robin Hood."



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 Board of Trustees, administration, and staff are committed to Our Vision.

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; and
- 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 2024-2025 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.

VATRE 2024
VOTER-APPROVAL TAX RATE ELECTION

OUR PRIORITIES

MAINTAIN STUDENT PROGRAMS, HIGH-QUALITY STAFF



Continue to offer award-winning education and extracurricular programs while maintaining student opportunities and class-size ratios.



Focus on increasing teacher and staff salaries to remain competitive for retaining and recruiting high-quality educators and support.

The budget priorities for the 2024-2025 school year and the budget impact are:

1. Protect Student Programs: Continue to offer all programs at the current funding and high standard of Northwest ISD; including curriculum, athletics, fine arts, etc.

Growth Budget (change to include special populations) \$8,060,300

Ratio Discussions:

Elementary 22:1 K-4, 25:1 5th

Middle School 165:1 or 23.5/period

High School 165:1 or 27.5/period

Program change discussions

2. Maximize Compensation for Staff

Maximum pay raise for staff – Provide largest raise possible with budgetary constraints \$5,822,650

Teacher Salary Pay Scale Adjustment

Years of Service Adjustment \$421,000

NISD year of service thru Longevity Incentive

(ensure a scalable and equitable system)

(clear and understandable for employees)

Look at Stipends across all disciplines \$314,000

3. Protect Fund Balance

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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.

All Governmental Funds - Revenues					
Description	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
General Fund	\$246,441,414	\$258,335,837	\$305,921,792	\$323,102,763	\$321,085,418
Special Revenue Funds	21,882,874	36,577,333	36,263,542	17,895,872	24,865,127
Debt Service Funds	93,616,871	108,141,771	131,847,375	152,151,770	178,682,490
Capital Projects Funds	<u>142,604</u>	<u>656,311</u>	<u>12,637,433</u>	<u>150,000</u>	<u>150,000</u>
Total	<u>\$362,083,763</u>	<u>\$403,711,252</u>	<u>\$486,670,145</u>	<u>\$493,300,405</u>	<u>\$524,783,035</u>

All Governmental Funds - Revenues					
Description	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
Local Sources	\$308,285,076	\$344,696,998	\$427,024,647	\$451,598,711	460,024,592
State Sources	38,907,820	27,882,897	33,790,144	29,286,927	49,422,544
Federal Sources	<u>14,890,867</u>	<u>31,131,357</u>	<u>25,855,354</u>	<u>12,414,767</u>	<u>15,335,899</u>
Total	<u>\$362,083,763</u>	<u>\$403,711,252</u>	<u>\$486,670,145</u>	<u>\$493,300,405</u>	<u>\$524,783,035</u>

All Governmental Funds - Expenditures					
Description	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
General Fund	\$251,335,843	\$241,280,403	\$294,617,517	\$326,091,638	\$336,956,113
Special Revenue Funds	21,655,930	33,384,073	36,086,980	24,263,217	30,025,493
Debt Service Funds	84,415,729	109,332,505	127,666,424	112,947,218	170,000,000
Capital Projects Funds	<u>93,231,026</u>	<u>109,503,472</u>	<u>352,213,075</u>	<u>344,063,180</u>	<u>346,422,345</u>
Total	<u>\$450,638,528</u>	<u>\$493,500,453</u>	<u>\$810,583,996</u>	<u>795,850,368</u>	<u>883,403,954</u>

All Governmental Funds - Expenditures by Object					
Description	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
Payroll	192,303,172	204,499,392	230,775,995	253,471,588	279,493,977
Contracted Services	56,841,869	48,071,908	70,367,376	68,732,894	55,220,092
Supplies and Materials	30,505,253	31,300,123	40,240,088	45,820,216	62,852,039
Other Operating	7,127,144	9,162,620	11,560,595	14,438,171	14,996,669
Debt Service	84,415,729	112,151,253	128,833,131	112,947,218	170,000,000
Capital Outlay	79,445,359	88,315,158	328,806,813	300,440,282	300,841,176
Total	\$ 450,638,528	\$493,500,453	810,583,996	795,850,368	883,403,954

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**NORTHWEST INDEPENDENT SCHOOL DISTRICT
2024-2025 Budget for Combined Funds**

	General	Debt Service	Capital Projects	Special Revenue	
	Fund	Fund	Fund	Funds	Total
Total Revenues and Other Sources	\$321,085,418	178,682,490	150,000	24,865,127	\$524,783,035
Total Expenditures	\$336,956,113	170,000,000	344,063,180	30,025,493	\$881,044,786
Net change in fund balances	\$(15,870,695)	\$8,682,490	\$(343,913,180)	\$(5,160,366)	\$(356,261,751)
Beginning Fund Balance	\$110,322,787	\$91,884,965	487,730,803	\$7,701,560	\$697,640,115
Ending Fund Balance	\$94,452,092	\$100,567,455	\$143,817,623	\$2,541,194	\$(79,561,395)

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.

**2024- 2025
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**NORTHWEST INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE
ALL FUNDS
BUDGET FOR THE YEAR ENDING JUNE 30, 2025**

	General	Debt	Capital	Food	Special	
	Fund	Service	Project	Service	Revenue	Total
Description	Fund	Funds	Funds	Funds	Funds	Funds
REVENUES:						
Local and Intermediate Sources	281,755,326	170,130,517		8,079,759	8,138,749	460,024,592
State Program Revenues	36,663,454	8,551,973	150,000	46,996	4,057,117	49,422,544
Federal Program Revenues	<u>2,666,638</u>			<u>4,362,957</u>	<u>12,669,261</u>	<u>15,335,899</u>
Total Revenues	<u>321,085,418</u>	<u>178,682,490</u>	<u>150,000</u>	<u>12,489,712</u>	<u>24,865,127</u>	<u>524,783,035</u>
EXPENDITURES:						
Payroll Costs	270,921,658		1,662,349	69,543	6,909,971	279,493,977
Contracted Service	39,051,659		1,500,000	12,323,384	14,668,433	55,220,092
Supplies and Materials	15,407,102		42,657,174	1,972,805	4,787,763	62,852,039
Miscellaneous	11,317,343		20,000		3,659,327	14,290,674
Debt Service		170,000,000				170,000,000
Capital Outlay	258,352		300,582,824			300,841,176
Total Expenditures	<u>336,956,113</u>	<u>170,000,000</u>	<u>346,422,347</u>	<u>14,365,732</u>	<u>30,025,493</u>	<u>883,403,954</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,870,696)	8,682,490	(346,422,347)	(1,876,020)	(5,160,366)	(358,620,919)
Other Resources			250,000,000			250,000,000
Other (Uses)						
Excess (Deficiency) of Revenues and Other Resources						
Over Expenditures and Other Uses	(15,870,696)	8,682,490	(96,272,345)	(1,876,020)	(5,160,366)	(108,620,917)
Fund Balance - September 1, (Beginning)	110,322,787	91,884,965	487,730,803	3,952,551	3,749,009	693,687,564
Increase (Decrease) in Fund Balance	(15,870,696)	8,682,490	(96,272,345)	(1,876,020)	(5,160,366)	(108,620,917)
Fund Balance - June 30 (Ending)	<u>94,452,091</u>	<u>100,567,455</u>	<u>391,458,456</u>	<u>2,076,531</u>	<u>(1,411,358)</u>	<u>585,066,644</u>

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**NORTHWEST INDEPENDENT SCHOOL DISTRICT
GENERAL FUND FINANCIAL FORECAST
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND EQUITY
FOR YEARS ENDING JUNE 30, 2024 THROUGH JUNE 30, 2028**

-----FINANCIAL FORECAST -----					
Description	Adopted 2023-2024	Adopted 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
REVENUES:					
Local and Intermediate Sources	289,822,026	281,755,326	295,843,092	310,635,247	326,167,009
State Program Revenues	29,124,213	36,663,454	38,496,627	40,421,458	42,442,531
Federal Program Revenues	4,156,524	2,666,638	2,799,970	2,939,968	3,086,967
Total Revenues	323,102,763	321,085,418	337,139,689	353,996,673	371,696,507
EXPENDITURES:					
Current:					
Payroll Costs	244,579,970	270,921,658	279,049,308	287,420,787	296,043,411
Contracted Service	54,307,467	39,051,659	40,223,209	41,832,137	46,923,744
Supplies and Materials	15,890,987	15,407,102	15,869,315	16,504,088	17,329,292
Miscellaneous	10,872,931	11,317,343	11,656,863	12,123,138	12,729,295
Debt Service					
Capital Outlay	<u>440,282</u>	<u>258,352</u>	<u>266,103</u>	<u>276,747</u>	<u>290,584</u>
Total Expenditures	326,091,638	336,956,114	347,064,797	358,156,897	373,316,325
Excess (Deficiency) of Revenues Over (Under)	(2,988,875)	(15,870,696)	(9,925,109)	(4,160,224)	(1,619,818)
Expenditures					
Other Resources					
Other (Uses)					
Over Expenditures and Other Uses	(2,988,875)	(15,870,696)	(9,925,109)	(4,160,224)	(1,619,818)
Fund Balance - September 1, (Beginning)	111,215,675	108,226,800	92,356,105	82,430,997	78,270,773
Fund Balance - June 30 (Ending)	108,226,800	92,356,104	82,430,997	78,270,773	76,650,955

Assumptions:

- (1) Revenue was projected at a conservative 5% for all future years for anticipated growth
- (2) The District is considered "fast growth" and therefore, expect an increase in all expenses by 3% FY26, 4% FY27 and 5% FY28 to accommodate growth.
- (3) District goal is to have a balanced budget each year. We are projecting a negative budget for FY26 & FY27 that will hopefully turn positive as additional revenue from state or interest is received. If no additional revenue, expenses will be cut.
- (4) Salary increases typically range from 1% - 3%. To be conservative a 2% increase per year was used. As a fast growth district we will be opening new campuses each year so an increase of 1% was included in payroll costs for a total of 3% each year.

**2024- 2025
Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FINANCIAL FORECAST
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND EQUITY
FOR YEARS ENDING JUNE 30, 2024 THROUGH JUNE 30, 2028**

-----FINANCIAL FORECAST -----					
<u>Description</u>	Adopted	Adopted	Forecast		
	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
REVENUES:					
Local and Intermediate Sources	9,624,915	8,138,749	8,952,624	9,847,886	10,832,675
State Program Revenues	12,714	4,057,117	4,381,686	4,732,221	5,110,799
Federal Program Revenues	<u>8,258,243</u>	<u>12,669,261</u>	<u>13,682,802</u>	<u>14,777,426</u>	<u>15,959,620</u>
Total Revenues	17,895,872	24,865,127	27,424,050	30,273,143	33,448,439
EXPENDITURES:					
Current:					
Payroll Costs	5,406,502	6,909,971	7,117,234	7,330,641	7,550,450
Contracted Service	14,392,189	14,668,433	14,668,433	14,668,433	14,668,433
Supplies and Materials	899,285	4,787,763	4,787,763	4,787,763	4,787,763
Miscellaneous	3,565,240	3,659,327	3,414,327	3,414,327	3,414,327
Debt Service					
Capital Outlay			-		
Total Expenditures	24,263,217	30,025,494	29,987,757	30,201,164	30,420,973
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,367,345)	(5,160,366)	(2,563,708)	71,979	3,027,466
Other Resources	0	0	0	0	0
Other (Uses)	0	0	0	0	0
Over Expenditures and Other Uses	(6,367,345)	(5,160,366)	(2,563,708)	71,979	3,027,466
Fund Balance - September 1, (Beginning)	7,972,598	1,605,253	(3,555,113)	(6,118,820)	(6,046,842)
Fund Balance - June 30 (Ending)	1,605,253	(3,555,113)	(6,118,820)	(6,046,842)	(3,019,376)

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 state and federal revenue and a 15% for local revenue for the forecasted years.
- (2) Payroll costs were increased by 1% to accommodate growth and 2% for raises for a total of 3%.
- (3) If revenue received from the State does not meet forecast and salaries increase, expenses and contract services will be decreased to balance the budget.
- (4) No adjustment to non-payroll expenditures were used for FY26, FY27 and FY28.

**2024- 2025
Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FINANCIAL FORECAST
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND EQUITY
FOR YEARS ENDING JUNE 30, 2024 THROUGH JUNE 30, 2028**

----- FINANCIAL FORECAST -----					
<u>Description</u>	Adopted	Adopted	Forecast		
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>
REVENUES:					
Local and Intermediate Sources	152,151,770	170,130,517	178,637,043	187,568,895	196,947,340
State Program Revenues		8,551,973			
Federal Program Revenues					
Total Revenues	152,151,770	178,682,490	178,637,043	187,568,895	196,947,340
EXPENDITURES:					
Current:					
Payroll Costs					
Contracted Service					
Supplies and Materials					
Miscellaneous					
Debt Service	112,947,218	170,000,000	140,630,417	143,947,217	143,870,467
Capital Outlay					
Total Expenditures	112,947,218	170,000,000	140,630,417	143,947,217	143,870,467
Excess (Deficiency) of Revenues Over (Under)	39,204,552	8,682,490	38,006,626	43,621,678	53,076,873
Expenditures					
Other Resources					
Other (Uses)					
Over Expenditures and Other Uses	39,204,552	8,682,490	38,006,626	43,621,678	53,076,873
Fund Balance - September 1, (Beginning)	74,497,165	113,701,717	122,384,207	160,390,833	204,012,511
Fund Balance - June 30 (Ending)	113,701,717	122,384,207	160,390,833	204,012,511	257,089,384

Assumptions:

- (1) Revenue was projected at a 5% increase
- (2) Payments and interest are based on the district's payment schedules.

**2024- 2025
Adopted Budget**

**CAPITAL PROJECTS SERVICE FINANCIAL FORECAST
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND EQUITY
FOR YEARS ENDING JUNE 30, 2024 THROUGH JUNE 30, 2028**

----- FINANCIAL FORECAST -----					
Description	Adopted 2023-2024	Adopted 2024-2025	Forecast		
			2025-2026	2026-2027	2027-2028
REVENUES:					
Local and Intermediate Sources			10,000,000	10,400,000	10,816,000
State Program Revenues	150,000	150,000			
Federal Program Revenues					
Total Revenues	150,000	150,000	10,000,000	10,400,000	10,816,000
EXPENDITURES:					
Current:					
Payroll Costs	1,500,000	1,662,349	1,695,596	1,729,508	1,764,098
Contracted Service	33,237	1,500,000	3,000,000	3,030,000	3,060,300
Supplies and Materials	20,029,943	42,657,174	37,538,777	31,564,165	27,431,766
Miscellaneous		20,000	20,000	20,402	20,606
Debt Service					
Capital Outlay	<u>300,000,000</u>	<u>300,582,824</u>	<u>400,000,000</u>	<u>250,000,000</u>	<u>223,000,000</u>
Total Expenditures	330,563,180	346,422,347	442,254,573	286,344,075	255,276,771
Excess (Deficiency) of Revenues Over (Under) Expenditures	(330,413,180)	(346,272,347)	(432,254,573)	(275,944,075)	(255,276,771)
Other Resources	402,634,689	250,000,000	400,000,000	350,000,000	250,000,000
Other (Uses)					
Over Expenditures and Other Uses	72,221,509	(96,272,645)	(32,254,573)	74,055,925	5,539,229
Fund Balance - September 1, (Beginning)	190,276,684	262,498,193	166,225,848	133,971,275	208,027,198
Fund Balance - June 30 (Ending)	262,498,193	166,225,848	133,971,275	208,027,198	213,566,427

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.
- (3) Payroll is estimated to have a 2% increase in FY26, FY27 and FY28.

**2024- 2025
Adopted Budget**

Analysis of Adopted Budgets

General Fund

This fund, budgeted at \$336,956,113 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 \$10,864,474 from 2023-24 budget. The enrollment is projected to grow by 1,290 students from 30,805 in 2023-2024 to 32,095 in 2024-2025.

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 2024-2025 Maintenance & Operations tax rate was compressed by the 2019 Texas Legislature and House Bill 3. The 2024-2025 Maintenance & Operations tax rate is \$0.6669 down from \$0.6692 in 2023-2024.

Special Revenue Funds

These funds budgeted at \$30,025,494 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 \$14,365,732 is considered a special revenue fund.

Debt Service Funds

This governmental fund budgeted at \$170,000,000 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 issued \$200,000,000 in May of 2021 from that authorization and in 2022, \$350,000,000. The remaining \$187,500,000 was issued in 2023. The District voters authorized \$1,995,500,000 in bonds on May 5, 2023. That same month, the district sold \$400,000,000 in bonds and \$187,500,000 in January of 2024. 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 2024-2025 Interest & Sinking tax rate did not change from the 2023-24 school year and remained at \$0.4210.

Capital Projects Funds

This governmental fund budgeted at \$346,422,347 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 32,095 students in grades pre-kindergarten through twelfth, a projected increase of 1,290 students. The District operates three comprehensive high schools, an accelerated high school, seven middle schools, twenty-three 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**, 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 three of the four 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 2024-2025 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 2027-2028 school year.

**2024- 2025
Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
CAPITAL PROJECTS FUNDS - MASTER PROJECT LIST
2021 BOND AUTHORIZATION
BUDGET FOR THE YEAR ENDING JUNE 30, 2025**

	Project	Project	Original	Project Schedule						
				21	22	23	24	25	26	
				22	23	24	25	26	27	
Type	Number	Budget								
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	X		
Land Acquisition	Site Purchases	21A-S99	\$16,850,000		X	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							
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	X	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	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				

**2024- 2025
Adopted Budget**

	Project	Project	Original	Project Schedule					
				21	22	23	24	25	26
Technology	Type	Number	Budget	22	23	24	25	26	27
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				
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 three of the four 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 2024-2025 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 2025-2206 school year.

Major projects to be completed by the 2024-2025 school year include: Northwest High School renovation, Gene Pike Middle School replacement campus and some costs of Alan and Andra Perrin Elementary. Due to rising supply costs, Alan and Andra Perrin Elementary will be mostly funded out of the 2023 Bond.

**2024- 2025
Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
CAPITAL PROJECTS FUNDS - MASTER PROJECT LIST
2023 BOND AUTHORIZATION
BUDGET FOR THE YEAR ENDING JUNE 30, 2025**

	Project	Project	Original	Project Schedule							
				Type	Number	Budget	23	24	25	26	27
							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								
EARLY CHILDHOOD CENTER #4	New	23A-204	\$41,517,250								
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						X		
NEW ELEMENTARY #26	New	23A-129	\$69,270,000						X		
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	X							
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		X						
TILE CORRIDOR WALLS AT EXISTING CAMPUSES	Improvements	23A-999	\$983,000			X					
HVAC WORK GRADE D&F	Improvements	23A-999	\$51,454,000		X	X					
ROOF REPLACEMENT	Improvements	23A-999	\$22,384,000		X	X					
REPLACE AGED FLOORING - CARPET 2023 & 2024	Improvements	23A-999	\$5,673,000		X						

**2024- 2025
Adopted Budget**

	Project	Project	Original	Project Schedule				
				23	24	25	26	27
				24	25	26	27	28
Type	Number	Budget						
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		X			
BUILDING AUTOMATION GRADE D&F	Improvements	23A-999	\$20,027,000		X			
BUILDING ENVELOPE GRADE D&F	Improvements	23A-999	\$345,000		X			
WATER CONSUMPTION/ IRRIGATION UPGRADES GRADE F	Improvements	23A-999	\$942,000		X			
TRANSFORMER REPLACEMENT	Improvements	23A-999	\$1,725,000		X			
ENLARGE HS CAFETERIAS (6A)	Improvements	23A-999	\$23,758,000			X	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		X			
MIDDLE SCHOOL FCS KITCHEN UPGRADES	Improvements	23A-999	\$191,000		X			
FURNITURE - ES CLASSROOM 2023-2024	Improvements	23A-999	\$16,464,000		X	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 FOR 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					

**2024- 2025
Adopted Budget**

	Project	Project	Original	Project Schedule					
				23	24	25	26	27	
				24	25	26	27	28	
	Type	Number	Budget						
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	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	X	X	X	X		
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 20-22 detail the anticipated project schedule for the new bond.

**2024- 2025
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
2028 *	\$43,187,052,701	\$15,110,604,167	\$1,692,132,797	\$16,135,905,884	\$43,853,883,782	1.0879
2027*	\$41,130,526,382	\$14,391,051,587	\$1,611,555,045	\$15,367,529,413	\$41,765,603,602	1.0879
2026 *	\$39,171,929,888	\$13,705,763,417	\$1,534,814,328	\$14,635,742,298	\$39,776,765,335	1.0879
2025*	\$37,306,599,893	\$13,053,108,016	\$1,461,727,932	\$13,938,802,189	\$37,882,633,652	1.0879
2024	\$35,530,095,137	\$12,431,531,444	\$1,392,121,840	\$13,275,049,704	\$36,078,698,717	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	\$9,718,064,867	\$30,420,877,138	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

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 2024 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 13, 2024.

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.

*Current year and 3 years of forecasted values represent a 5% growth rate.

*Source: Official Statement August 5, 2024

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

District Direct Rates

Fiscal Year	General Purposes	Capital Purposes	Total
2025	0.66690	0.42100	1.08790
2024	0.66920	0.42100	1.09020
2023	0.85460	0.42000	1.27460
2022	0.87200	0.42000	1.29200
2021	0.91630	0.42000	1.33630
2020	0.97000	0.45000	1.42000
2019	1.04000	0.45000	1.49000
2018	1.04000	0.45000	1.49000
2017	1.04000	0.41250	1.45250
2016	1.04000	0.41250	1.45250
2015	1.04000	.041250	1.45250

Northwest ISD taxpayers will continue to see the lowest tax rate in more than three decades. The Northwest ISD Board of Trustees approved the district’s recommendation to decrease the total tax rate to \$1.08790 per \$100 of taxable property value, reduced from the 2023-2024 tax rate of \$1.09020. The new tax rate is composed of a maintenance and operations tax rate of \$0.66690 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 1,200 students per year.

*Source: Official Statement August 5, 2024

**2024- 2025
Adopted Budget**

Demographics

Northwest Independent School District’s legacy of excellence began in 1949 when the one-schoolhouses of Haslet, Justin, Rhome, and Roanoke communities united. Born from a desire to provide the community’s students more opportunities and the best education possible, the early vision of Northwest ISD remains today through our “kids come first” focus. 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. As the fastest-growing school district in North Texas, enrollment is expected to surpass 32,000 students this year. To accommodate this growth and ensure that every student has access to the best possible learning environment, we proudly opened Alan and Andra Perrin Elementary School and a replacement building for Gene Pike Middle School thanks to the 2023 voter-approved bond election.

Northwest ISD’s growth is unique in that there are large developments underway across the district. Zonda Education, the district’s demographer, expects Northwest ISD will experience a 3.5-5% annual growth rate for the foreseeable future, with student enrollment reaching approximately 45,076 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 46.95%
- Hispanic/Latino 25.65%
- Black/African American 13.72%
- Asian 8.23%
- Native Hawaiian – Pacific Islander .22%
- American Indian – Alaskan Native .48%
- Two or more races 4.75%

While not unique to Northwest ISD, the district has experienced increases in the percentage of students requiring specialized educational services. The disproportionate increase in the percentage of students needing specialized services to the percentage increase in student enrollment has placed a growing strain on our education system, staffing, and district budget. Monitoring and addressing these escalating needs while managing budget constraints and staffing needs will continue to be a challenge.

Student Support Services Counts							
	2019	2020	2021	2022	2023	2024	Percent Increase
Enrollment	24,141	25,040	25,383	27,583	29,248	30,736	27.3%
SPED	2,459	2,863	3,084	3,588	4,314	4,841	96.9%
EB	1,285	1,538	1,744	2,177	2,769	3,400	164.6%
Dyslexia	1,260	1,554	1,870	2,235	2,416	2,683	112.9%
Eco Dis	5,027	5,167	5,456	6,515	7,833	8,422	67.5%
CTE	6,396	8,827	11,847	11,529	12,073	12,443*	94.6%

*CTE – Other factors include growth of programs and students in multiple CTE classes

Staff Demographics

As the student population grows, so does our staff to meet the growing need. Northwest ISD has more than 3,350 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.

As to be expected in a large, fast-growth district, Northwest ISD 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 reminder of the importance of engaging new staff members, reinforcing the district's culture and standards of excellence, and consistency in professional development.

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.

Staff by Race

- American Indian / Alaska Native .3%
- Asian 1.7%
- Black / African American 3.7%
- Hispanic / Latino 13.1%
- White 79.8%
- Two or more races 1.3%

*Data Source: 2024-2025 October Fall PEIMS Data Collection

Demographics Strengths

- Positive community and parent support.
- Timely and efficient enrollment projections are maintained.
- Increase in student enrollment provides a positive increase in district revenue per current school finance structure.
- Effective and ongoing process for stakeholders to evaluate and plan for the physical and programming needs of the district.
- Effective communications with the community of growth needs.
- North Texas has a strong, growing economy.

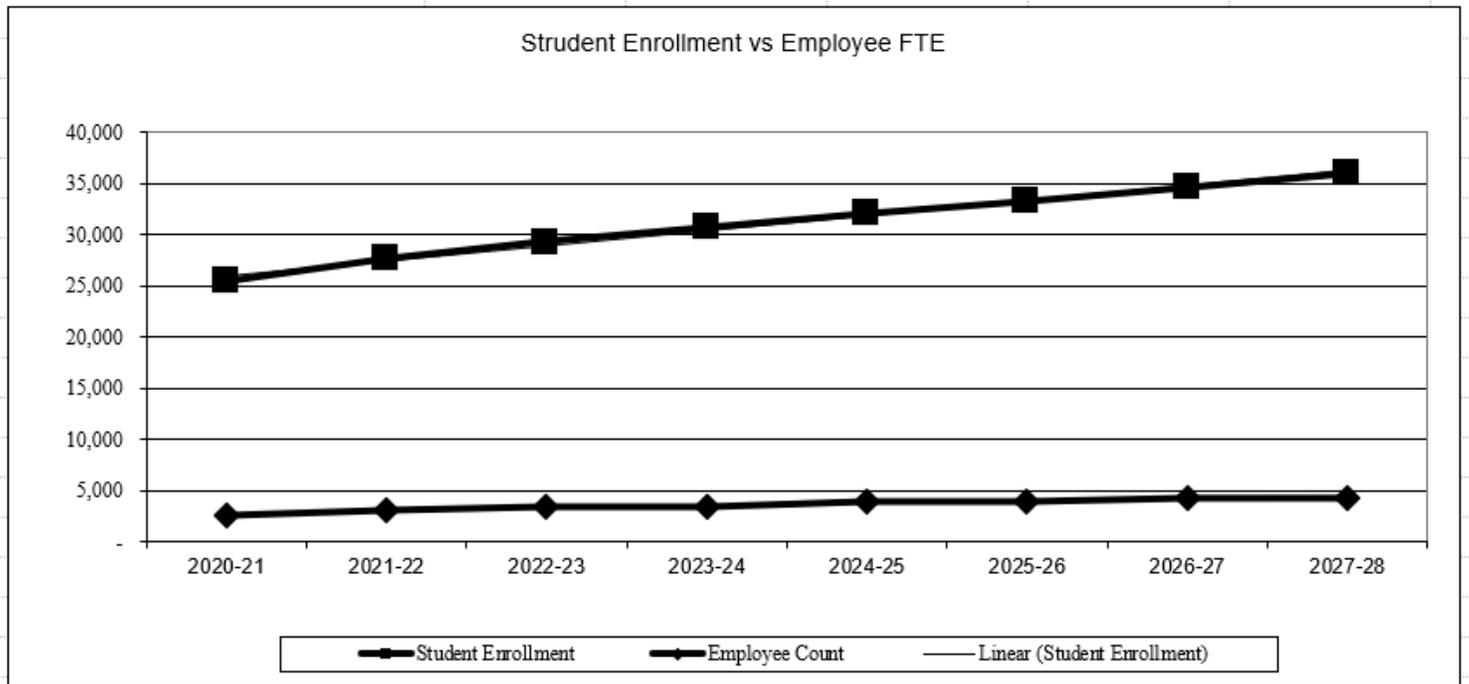
**2024- 2025
Adopted Budget**

Student Enrollment Projections

The annual enrollment projections are generated by Zonda Education. 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 |
| • Human Resources | Staffing Forecast |

Zonda Education 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 32,095 students in 2024 - 2025 an increase of 1290 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	2020-21	25,383	11,766	6,067	7,550
	2021-22	27,583	13,036	6,418	8,129
	2022-23	29,248	13,984	6,661	8,603
	2023-24	30,736	14,748	6,991	8,997
Budget Forecast	2024-25	32,095	15,508	7,368	9,219
	2025-26	33,288	16,142	7,826	9,320
	2026-27	34,500	16,896	7,996	9,608
	2027-28	35,966	17,627	8,333	10,006

*Source: Zonda Education 2024 2QTR

**2024- 2025
Adopted Budget**

**NORTHWEST ISD
ELEMENTARY STAFFING FORMULA FOR 2024-2025***

<u>Position</u>	<u>Pay Grade</u>	<u>Number of Staff Members</u>	<u>Enrollment</u>
Principal (0204)	A40	1	
Assistant Principal (0213)	A30	1	
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+
	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.

**2024- 2025
Adopted Budget**

**NORTHWEST ISD
MIDDLE SCHOOL STAFFING FORMULAS FOR 2024-2025***

<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 (0202)	A45	1	
Assistant Principal (0212)	A35	3	
Additional Assistant Principal	A35	1	1500-1899
Counselor (0300)	A25	3	
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.

**2024- 2025
Adopted Budget**

**NORTHWEST ISD
HIGH SCHOOL STAFFING FORMULAS FOR 2024-2025***

<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	P15	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 3 (“HB3”), passed by the 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. Texas Education Association (“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 2012–2013 school year was the first for assigning ratings based on STAAR results.

In 2018, House Bill 22 (“HB22”) 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 3261 (“HB3261”), 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, TEA Commissioner Mike 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 Mr. 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 each schools district a letter grade ranging from an A-F. Those ratings consider standardized test results, annual academic growth, graduation rates and college, career, and military readiness.

Now, though, 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.

2024- 2025 Adopted Budget

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

The TEA announced on September 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.

In August 2024, A Travis County judge blocked the Texas Education Agency from releasing its ratings of the state's school districts and campuses for a second consecutive year. Judge Karin Crump issued a temporary restraining order the same day Texas school districts filed their second lawsuit over the state's changes to the metrics used to measure their performance.

Texas school district leaders are questioning the validity of STAAR results since an automated system started scoring them this year. They claim low scores on STAAR's reading section are because of the new grading tool, not necessarily because of students' skills or teachers' performance. As a result, school district leaders contend, the STAAR test cannot be trusted to produce fair assessment of school districts' performance. They also claim that TEA should employ a third party to review the test. "The STAAR test itself, the changes were fairly radical this time around," said Nick Maddox, an attorney representing the school districts. "The trend for all school districts is that scores have decreased fairly significantly. We believe that the issue is this test itself."

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 ISD'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 25th year of School FIRST, 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.

**2024- 2025
Adopted Budget**

School FIRST – Financial Integrity Rating System of Texas

<u>Description</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
School FIRST Rating	Superior Achievement					

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 designed 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 2020-2021</u>	<u>STAAR 2021-2022</u>	<u>STAAR 2022-2023</u>	<u>STAAR 2023-2024</u>	<u>STAAR 2024-2025</u>
Reading	78%	83%	85%	83%	---
Mathematics	78%	79%	79%	77%	---
Writing	N/A	N/A	N/A	N/A	---
Science	85%	84%	85%	80%	---
Social Studies	85%	87%	83%	85%	---
Per Pupil Ex	\$10,569	\$9,866	\$10,304	\$10,817	
Economically Disadvantaged	21.6%	26.8%	26.8%	27.5%	---
Student/Teacher Ratio	14.6	15.6	15.6	15.4	---
Teacher Turnover Rate	10.8%	19.8%	19.8%	16.5%	

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
2024-2025 BOARD OF TRUSTEES**



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



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



DeAnne Hatfield
Secretary, Place 1
Retired School Administrator
Elected 2019
Term Ends 2027



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



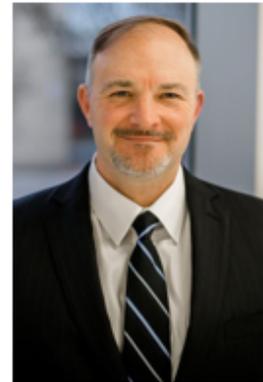
Lillian Rauch, Ph.D.
Member, Place 6
Retired Educator
Elected 2014
Term Ends 2026



Mark Schluter
Member, Place 2
Senior Project Engineer
Elected 2006
Term Ends 2027



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



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

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

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

www.nisdtx.org

2024- 2025
Adopted Budget

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
2024 – 2025 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



Sarah Stewart
Interim Chief
of 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
Jennifer Murphy.....	Vice President
DeAnne Hatfield.....	Secretary
Judy Copp.....	Member
Mark Schluter.....	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
Sarah Stewart.....	Interim Chief of 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 Early College High School
Diana Foster.....	Special Programs Center
Paige Cantrell.....	Medlin Middle School
Patricia Lutkenhaus.....	Gene Pike Middle School
Jennifer Higgins.....	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
Stephen Garretson, Ph.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

**2024- 2025
Adopted Budget**

Amanda Bomar.....	J. Lyndal Hughes Elementary
Michelle McAdams	Kay Granger Elementary
Sarah Thornell, Ed.D.....	Sendera Ranch Elementary
Danielle Grimes.....	O. A. Peterson Elementary
Aaron McAdams	Clara Love Elementary
Edwina West-Dukes	J. C. Thompson Elementary
Donae Raymundo.....	Carl E. Schluter Elementary
Chrisa Oakley.....	Wayne A. Cox Elementary
Jennifer Putman.....	Lizzie Curtis Elementary
Amy Lawson.....	Lance Thompson Elementary
Shanel Jones	Berkshire Elementary
John Booles	Molly Livengood Carter Elementary
Jessica McDonald, Ed.D.....	Johnie Daniel Elementary
Carrie Pierce.....	Alan & Andra Perrin 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 2023–2024.

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




Ryan S. Stechschulte
President


James M. Rowan, CAE, SFO
CEO/Executive Director