

Byron Nelson Volleyball State Champions



EXECUTIVE SUMMARY

**2025- 2026
Adopted Budget**

February 23, 2026

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 2025-2026 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 2020-2025 (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 2025 (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 2025-2026 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.

**2025- 2026
Adopted Budget**

GOAL 2

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

Priorities

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

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

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

GOAL 3

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

Priorities

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

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

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

Budget Process

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

• Budget Planning	January - February	2025
• Budget Preparation	February	2025
• Board of Trustees Budget Review	March - May	2025
• Budget Adoption	June	2025
• Tax Rate Adoption	July - August	2025
• Budget Amendments	July - June	2025 - 2026
• Annual Comprehensive Financial Report (“ACFR”)	November	2025

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.

2025-2026 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 2025-2026 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 22, 2025.

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 2025-2026 Personnel & Compensation Plan was then adopted June 23, 2025.

2025- 2026 Adopted Budget

Budget Adoption

The Central Appraisal Districts (“CAD”) 2025 Certified Estimate Appraisal Roll Totals occurred in early June. The required legal notice was published on June 7, 2025. The Board of Trustees held the required public meeting and adopted the budget on June 23, 2025.

Tax Rate Adoption

The Central Appraisal Districts (“CAD”) Certification of the 2025 Appraisal Records occurred in late July, and the Denton County Tax Assessor-Collector calculated the effective tax rates shortly thereafter. The required legal notice was published on July 30 and August 3, 2025. The Board of Trustees held the required public meeting and adopted the tax rate on August 12, 2025.

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, 2026, will be submitted at the June 22, 2026 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, 2026, 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 2026.

Budget Priorities

The Northwest Independent School District lies within one of the fastest growing areas in Texas. The District serves 33,195 students in grades pre-kindergarten through twelfth, a projected increase of 1,100 students. The district operates three comprehensive high schools, an early college 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).

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.

2025- 2026 Adopted Budget

89th Legislative Session

For more than six years, school districts across the state have dealt with the ongoing effects of the Texas School Funding Crisis. From 2019 to 2025, school districts relied on the stagnant same per-student funding, known as the basic allotment, of \$6,160 despite rampant inflation of essential operations costs. This forced school districts across Texas to make challenging decisions, such as increasing class sizes, cutting student programs and closing schools.

Governor Greg Abbott signed into law roughly \$8.5 billion in funding for public schools. Final passage of House Bill 2, will give schools additional money for teacher and staff salaries, educator preparation, special education, safety requirements and early childhood learning.

HB 2 will provide districts with a \$55 per-student increase to their base funding — a number short of the \$395 per student hike proposed by the House earlier in the session and far less than the roughly \$1,300 school officials said they needed to keep up with inflation. That base funding, known as the basic allotment, provides districts with the most flexibility to address the range of needs on their campuses, from salaries and maintenance to instructional materials and athletics.

The bill raises educator pay, which represents more than \$4 billion of the proposal's overall funding. To do so, it dictates:

- Teachers with three to four years of experience in school districts with 5,000 or fewer students will receive a \$4,000 raise, while those with five or more years of teaching on their resume will earn \$8,000.
- Teachers with three to four years of experience in school districts with more than 5,000 students will earn a \$2,500 raise, while those with five or more years of experience will receive \$5,000.
- HB 2 also includes funding for an expansion of the Teacher Incentive Allotment, a state program that awards raises to educators who demonstrate that they have improved their students' academic outcomes — currently about 6% of teachers.

In place of a significant boost to the basic allotment, the bill will give districts \$45 per student that they can only use to increase the salaries of school counselors, librarians, nurses and other support staff. The bill also grants schools \$106 per student to pay costs associated with transportation, insurance, utilities and hiring retired educators, which has become more common as schools struggle to fill teacher vacancies.

Lawmakers approved this new funding for schools, though the majority of funding was restricted to teacher and staff salaries. While this new funding is important, it did not provide school districts with significant funding to address class sizes or student programs. Just \$55 was added to the basic allotment for a total of \$6,215, the one area of new funding that school districts have flexibility in its usage. This provided Northwest ISD with just around \$2 million with flexible funding, or 4% of the necessary increase to match inflation since 2019.

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 and made significant staffing cuts to balance the budget for the 2025-2026 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") or Prop A Operations Funding. This is the only tool districts have available to increase revenue from the M&O tax rate. The Northwest ISD Board called a Prop A Operations Funding on August 12, 2025. If Proposition A in the fall election is approved by voters, NISD projects to generate at least \$12 million new revenue which will be used in the following manner:

What is an Operations Funding Election, or VATRE?

State law requires a school district to pass a **Voter-Approval Tax Rate Election** to increase the maintenance and operations tax rate above a prescribed amount set by the state. It is the **only local option to increase M&O tax revenue**.

Operations Funding Election (VATRE)

Funds Daily Operations
Example: Student Programs, Class Sizes



Bond Election

Funds Capital Projects
Example: School Buildings, Large-Scale Technology



Proposal & Tax Rate Information

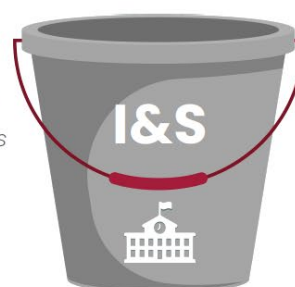
If approved by voters, the M&O tax rate would decrease by **0.0038 cents compared to 2024**, unlocking three “golden pennies.” Combined with the **homestead exemption increasing** from \$100,000 to \$140,000, the average taxpayer **would see a decrease of about \$448 on their annual school district property tax bill**.



Maintenance & Operations

Salaries, Utilities, Supplies, etc.
Similar To: Groceries, Utilities, Services

Last Year's Rate: \$0.6669
Proposed Rate: \$0.6631



Interest & Sinking

Buildings, Renovations, Land, etc.
Similar to: Mortgage, Car Payment

Current Rate: \$0.421
Proposed Rate: Unchanged

FUNDING PROPOSAL



PROP A
OPERATIONS FUNDING

CLASS SIZES & STUDENT PROGRAMS: \$8 MILLION



If approved by voters, \$6 million in funding from the \$8 million allocated for class sizes and student programs would be used to **implement smaller class sizes in Northwest ISD schools.**

This would impact all campus levels by **hiring additional teachers to open new class sections** to relieve large classes, particularly in secondary core subjects.



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FUNDING PROPOSAL



PROP A
OPERATIONS FUNDING

CLASS SIZES & STUDENT PROGRAMS: \$8 MILLION

Proposed Class Size Reductions

Elementary Schools	Decrease the following grade levels from 24 students per class: ■ Second Grade: 22 students per class ■ Third Grade: 23 students per class ■ Fourth Grade: 23 students per class <i>Classes in kindergarten and first grade will remain at 22 students per class, while fifth grade will remain 25 students per class.</i>
Middle Schools	Decrease the number of students a teacher sees per day from 180 students to 172.5 students. NISD will focus on core subjects, where some classes currently reach 33 to 36 students.
High Schools	Decrease the number of students a teacher sees per day from 180 students to 172.5 students. NISD will focus on core subjects, where most classes currently reach 37 to 40 students.

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FUNDING PROPOSAL



CLASS SIZES & STUDENT PROGRAMS: \$8 MILLION



If approved by voters, roughly \$1 million of the \$8 million for student programs would be used to **restore some staffing cuts in fine arts programs.**

Northwest ISD plans to implement the following fine arts staffing model at middle schools:

Band: Director, assistant director

Choir: Director, assistant director

Theatre: Director

Orchestra: Director

Art: Two teachers

This model would **restore some fine arts programs at the high school level**, pending student interest, such as jazz band.



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FUNDING PROPOSAL



CLASS SIZES & STUDENT PROGRAMS: \$8 MILLION



If approved by voters, roughly \$1 million of the \$8 million for student programs would be used to **maintain current student programs.**

As the state of Texas has offered minimal operations funding increases for school districts over the past six years, districts across Texas are eliminating student programs. This \$1 million would be used to **offset the additional costs for inflationary increases** to maintain current athletic and fine arts programs.



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COMPETITIVE COMPENSATION: \$4 MILLION



Northwest ISD intends to use \$4 million generated from a successful operations funding to continue providing competitive teacher and staff raises. This priority was set to **retain and attract high-quality teachers and staff.**

While some districts do not provide annual teacher and staff raises, Northwest ISD has for more than a decade. Funding from voter approval of Proposition A would be used to continue this trend.

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.

VATRE 2024
VOTER-APPROVAL TAX RATE ELECTION

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."



Northwest
INDEPENDENT SCHOOL DISTRICT

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.

**2025- 2026
Adopted Budget**

Budget Highlights

The following selection of highlights is presented as a brief overview of significant items and issues contained in the 2025-2026 budget. The Administration determined due to lack of funding from the state, NISD needed to structurally cut \$16 million from its budget. A structural cut is difficult because it requires changing the way the District has done business in the past. In a school district, this usually involves staff and programs. The District started the process in December, 2024 and did not finish until June 2025 when the budget was adopted.

The budget highlights for the 2025-2026 school year and the budget impact are:

Staffing:

- Elementary ratio went from 22:1 to 24:1 for 2nd thru 4th grade.
- Secondary ratio went from 165:1 to 180:1 \$6,130,000.
- Athletics and Fine arts staffing reductions in art, coaching periods \$1,125,000.
- Eliminate elementary aides in specials and reassign on campuses with openings.
- Counselors and Assistant Principals lost on high need campuses reassigned to openings on campuses.

Programs:

- Eliminate Avid \$45,000
- Eliminate Reading Recovery \$160,000
- 2nd grade Swim Education

Efficiency changes:

- LAMP – Librarians added to rotations
- GT, Dyslexia programs changed staffing mode
- Athletic schedules altered for efficiency gains
- Electives were limited in place for efficiency of staffing for core classes

Non-Payroll:

- Campus reductions – remove 10% of supply budgets \$325,000
- Reduction in contract service contracts: \$2,000,00
- Subscriptions \$495,000
- Alternative bus wash system \$108,183
- Reduce food, travel and supplies \$800,000
- Reduce extra duty \$90,000

**2025- 2026
Adopted Budget**

Compensation increase mandated by TEA:

Teachers

1-2 year teacher =	4.0% increase
3-4 year teacher =	4.4% increase
5+ year teacher =	7.4% to 8.4% increase
Step increase =	\$595,044
LTA increase =	\$333,000
STA 3-4 yr increase =	\$552,500
STA 5+ increase =	\$7,560,000
Total Increase Teacher	
Cost =	\$9,040,544

Non - Teaching Staff

Non - teaching salary increase =	4.00%
Non - teaching salary increase =	\$4,106,545

**Total salary increase for
FY25-26 = \$13,147,089**

**2025- 2026
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 2021-2022</u>	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Budget 2024-2025</u>	<u>Budget 2025-2026</u>
General Fund	\$258,335,837	\$305,921,792	\$306,792,494	\$321,085,418	351,603,103
Special Revenue Funds	36,577,333	36,263,542	29,464,298	24,865,127	25,453,155
Debt Service Funds	108,141,771	131,847,375	161,865,563	178,682,490	178,459,971
Capital Projects Funds	<u>656,311</u>	<u>12,637,433</u>	<u>23,841,845</u>	<u>30,000,000</u>	<u>10,000,000</u>
Total	<u>\$403,711,252</u>	<u>\$486,670,145</u>	<u>\$521,964,200</u>	<u>\$554,633,035</u>	<u>\$565,516,229</u>
<u>All Governmental Funds – Revenues</u>					
<u>Description</u>	<u>Actual 2021-2022</u>	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Budget 2024-2025</u>	<u>Budget 2025-2026</u>
Local Sources	\$344,696,998	\$427,024,647	\$442,237,455	\$490,024,592	\$447,054,986
State Sources	27,882,897	33,790,144	66,465,943	49,272,544	101,899,990
Federal Sources	<u>31,131,357</u>	<u>25,855,354</u>	<u>13,260,802</u>	<u>15,335,899</u>	<u>16,561,253</u>
Total	<u>\$403,711,252</u>	<u>\$486,670,145</u>	<u>\$521,964,200</u>	<u>\$554,633,035</u>	<u>\$565,516,229</u>
<u>All Governmental Funds – Expenditures</u>					
<u>Description</u>	<u>Actual 2021-2022</u>	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Budget 2024-2025</u>	<u>Budget 2025-2026</u>
General Fund	\$241,280,401	\$294,617,517	\$308,943,811	\$336,956,113	\$351,603,103
Special Revenue Funds	33,384,073	36,086,980	29,745,935	30,025,494	28,949,560
Debt Service Funds	109,332,505	127,666,424	144,477,763	170,000,000	178,459,971
Capital Projects Funds	<u>109,503,472</u>	<u>352,213,075</u>	<u>317,860,174</u>	<u>504,418,904</u>	<u>546,560,944</u>
Total	<u>\$493,500,452</u>	<u>\$810,583,996</u>	<u>\$801,027,683</u>	<u>\$1,041,400,512</u>	<u>\$1,105,573,577</u>
<u>All Governmental Funds - Expenditures by Object</u>					
<u>Description</u>	<u>Actual 2021-2022</u>	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Budget 2024-2025</u>	<u>Budget 2025-26</u>
Payroll	\$204,499,392	\$230,775,995	256,471,788	\$279,493,977	297,891,487
Contracted Services	48,071,908	70,367,376	54,148,130	63,720,092	68,209,694
Supplies and Materials	31,300,123	40,240,088	33,456,269	38,887,404	38,462,257
Other Operating	9,162,620	11,560,595	13,421,014	15,076,670	15,076,670
Debt Service	112,151,253	128,833,131	148,450,211	170,000,000	178,459,971
Capital Outlay	88,315,158	328,806,183	295,080,274	474,222,368	507,167,270
Total	<u>\$ 493,500,452</u>	<u>\$810,583,996</u>	<u>\$801,027,683</u>	<u>\$1,041,400,512</u>	<u>\$1,105,573,577</u>

**2025- 2026
Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
2025-2026 Budget for Combined Funds**

	General	Debt Service	Capital Projects	Special Revenue	
	Fund	Fund	Fund	Funds	Total
Total Revenues and Other Sources	\$351,603,103	\$178,459,971	\$814,687,004	\$25,453,155	\$1,370,203,233
Total Expenditures	\$351,603,103	\$178,459,971	<u>\$546,560,944</u>	<u>\$28,949,560</u>	\$1,105,573,577
Net change in fund balances	\$0	\$0	<u>\$268,126,060</u>	<u>-\$3,496,406</u>	<u>\$264,629,655</u>
Beginning Fund Balance	<u>\$94,452,092</u>	<u>\$100,567,455</u>	<u>\$413,311,901</u>	<u>\$2,999,392</u>	<u>\$611,330,839</u>
Ending Fund Balance	<u>\$94,452,092</u>	<u>\$100,567,455</u>	<u>\$681,437,961</u>	<u>-\$497,014</u>	<u>\$875,960,494</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.

**2025- 2026
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, 2026**

		Debt	Capital	Food	Special	
	General	Service	Project	Service	Revenue	Total
Description	Fund	Funds	Funds	Funds	Funds	Funds
REVENUES:						
Local and Intermediate Sources	\$260,073,384	\$167,739,736	\$10,000,000	\$9,182,876	\$9,241,866	\$447,054,986
State Program Revenues	89,760,893	10,720,235		39,960	\$1,418,862	101,899,990
Federal Program Revenues	<u>1,768,826</u>			<u>5,070,397</u>	<u>\$14,792,427</u>	<u>16,561,253</u>
Total Revenues	<u>\$351,603,103</u>	<u>\$178,459,971</u>	<u>\$10,000,000</u>	<u>\$14,293,233</u>	<u>\$25,453,155</u>	<u>\$565,516,229</u>
EXPENDITURES:						
Payroll Costs	\$286,337,718		\$2,310,527	\$72,159	\$9,243,242	\$297,891,487
Contracted Service	37,954,718		16,333,270	13,295,736	13,921,705	68,217,194
Supplies and Materials	15,444,116		21,119,862	803,559	1,898,279	265,540,461
Miscellaneous	11,612,699		96,888		3,673,312	15,375,400
Debt Service		\$178,459,971				178,459,971
Capital Outlay	253,852		506,700,395		213,023	1,418,466,898
Total Expenditures	<u>\$351,603,103</u>	<u>\$178,459,971</u>	<u>\$546,560,944</u>	<u>\$14,171,454</u>	<u>28,949,560</u>	<u>\$2,243,951,411</u>
Excess of Revenues Over / Under						
Expenditures	\$0	\$0	-\$536,560,944	\$121,779	-\$3,496,405	\$1,678,435,182
Other Resources			804,687,044			804,687,044
Other (Uses)						
Excess (Deficiency) of Revenues and Other Resources						
Over Expenditures and Other Uses	\$0	\$0	-\$268,126,100	\$121,779	-\$3,496,405	-\$873,748,178
Fund Balance - September 1, (Beginning)	\$94,452,092	\$100,567,455	\$413,311,901	\$2,076,531	\$2,999,392	\$611,330,839
Increase (Decrease) in Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$268,126,100</u>	<u>\$121,779</u>	<u>\$-3,496,406</u>	<u>\$264,629,655</u>
Fund Balance - June 30 (Ending)	<u>\$94,452,092</u>	<u>\$100,567,455</u>	<u>\$681,437,961</u>	<u>\$2,198,310</u>	<u>-\$497,014</u>	<u>\$875,960,494</u>

**2025- 2026
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, 2025 THROUGH JUNE 30, 2029**

-----FINANCIAL FORECAST -----					
Description	Adopted 2024-2025	Adopted 2025-2026	Forecast		
	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
REVENUES:					
Local and Intermediate Sources	\$281,755,326	\$260,073,384	\$273,077,053	\$286,730,906	\$301,067,451
State Program Revenues	36,663,454	89,760,893	94,248,938	98,961,385	103,909,454
Federal Program Revenues	<u>2,666,638</u>	<u>1,768,826</u>	<u>1,857,267</u>	<u>1,950,131</u>	<u>2,047,637</u>
Total Revenues	<u>\$321,085,418</u>	<u>\$351,603,103</u>	<u>\$369,183,258</u>	<u>\$387,642,421</u>	<u>\$407,024,542</u>
EXPENDITURES:					
Current:					
Payroll Costs	\$270,921,658	\$286,337,718	\$301,513,617	\$317,493,838	\$334,321,012
Contracted Service	39,051,659	37,954,718	39,093,360	40,657,094	42,689,949
Supplies and Materials	15,407,102	15,444,116	15,907,439	16,543,737	17,370,924
Miscellaneous	11,317,343	11,612,699	11,961,080	12,439,523	13,061,499
Debt Service	-	-	-	-	-
Capital Outlay	<u>258,352</u>	<u>253,852</u>	<u>261,468</u>	<u>271,926</u>	<u>285,523</u>
Total Expenditures	<u>\$336,956,113</u>	<u>\$351,603,103</u>	<u>\$368,736,963</u>	<u>\$387,406,119</u>	<u>\$407,728,906</u>
Excess (Deficiency) of Revenues Over (Under)	-\$15,870,695	\$0	\$446,295	\$236,302	-\$704,364
Expenditures					
Other Resources					
Other (Uses)					
Over Expenditures and Other Uses	-\$15,870,695	\$0	\$446,295	\$236,302	-\$704,364
Fund Balance - September 1, (Beginning)	<u>\$110,322,787</u>	<u>\$94,452,091</u>	<u>\$94,452,092</u>	<u>\$94,898,387</u>	<u>\$95,134,689</u>
Fund Balance - June 30 (Ending)	<u>\$94,452,091</u>	<u>\$94,452,092</u>	<u>\$94,898,387</u>	<u>\$95,134,689</u>	<u>\$94,430,325</u>

Assumptions:

- (1) Revenue was projected at a conservative 5% for all future years for anticipated growth
- (2) The District is considered "fast growth" and we will be opening three new campuses in 2027. A 5.3% increase in payroll and 3% increase in expenses is expected in FY27; 4% FY28 and 5% FY29 increase in expenses due to growth and inflation.

**2025- 2026
Adopted Budget**

**SPECIAL REVENUE FINANCIAL FORECAST
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND EQUITY
FOR YEARS ENDING JUNE 30, 2025 THROUGH JUNE 30, 2029**

-----FINANCIAL FORECAST -----					
	Adopted	Adopted	Forecast		
Description	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
REVENUES:					
Local and Intermediate Sources	\$8,138,749	\$9,241,866	\$10,166,053	\$11,182,658	\$12,300,924
State Program Revenues	4,057,117	1,418,862	1,489,805	1,564,295	1,642,510
Federal Program Revenues	<u>12,669,261</u>	<u>14,792,427</u>	<u>15,532,048</u>	<u>16,308,651</u>	<u>17,124,083</u>
Total Revenues	\$24,865,127	\$25,453,155	\$27,187,906	\$29,055,604	\$31,067,517
EXPENDITURES:					
Current:					
Payroll Costs	\$6,909,971	\$9,243,242	\$9,733,133	\$10,248,990	\$10,792,186
Contracted Service	14,668,433	13,921,705	13,921,705	13,921,705	13,921,705
Supplies and Materials	4,787,763	1,898,279	1,898,279	1,898,279	1,898,279
Miscellaneous	3,659,327	3,673,312	3,673,312	3,673,312	3,673,312
Debt Service					
Capital Outlay		<u>213,023</u>	<u>213,023</u>	<u>213,023</u>	<u>213,023</u>
Total Expenditures	\$30,025,494	\$28,949,560	\$29,439,453	\$29,955,309	\$30,498,505
Excess (Deficiency) of Revenues Over (Under)	- \$5,160,397	- \$3,496,405	- 2,251,547	- 899,705	\$569,012
Expenditures					
Other Resources	0	0	0	0	0
Other (Uses)	0	0	0	0	0
Over Expenditures and Other Uses	- \$5,160,397	- \$3,496,405	- 2,251,547	- \$899,705	\$569,012
Fund Balance - September 1, (Beginning)	\$7,701,560	\$2,541,193	- \$955,212	- \$3,206,759	- \$4,106,464
Fund Balance - June 30 (Ending)	\$2,541,193	- \$-955,212	- \$3,206,759	- \$4,106,464	- \$3,537,452

Assumptions:

- (1) Funds included in this group, are not guaranteed year to year. The District estimates a 5% increase in revenue for state and federal revenue and a 10% for local revenue for the forecasted years.
- (2) Payroll costs were increased by 5.3% due to growth.
- (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 FY27, FY28 and FY29.

**2025- 2026
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, 2025 THROUGH JUNE 30, 2029**

----- FINANCIAL FORECAST -----					
	Adopted	Adopted	Forecast		
Description	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
REVENUES:					
Local and Intermediate Sources	\$170,130,517	\$167,739,736	\$176,126,723	\$184,933,059	\$194,179,712
State Program Revenues	8,551,973	10,720,235	10,000,000	10,000,000	10,000,000
Federal Program Revenues					
Total Revenues	\$178,682,490	\$178,459,971	\$186,126,723	\$194,933,059	\$204,179,712
EXPENDITURES:					
Current:					
Payroll Costs					
Contracted Service					
Supplies and Materials					
Miscellaneous					
Debt Service	\$170,000,000	\$178,459,971	\$182,890,267	\$182,743,017	\$181,139,892
Capital Outlay					
Total Expenditures	\$170,000,000	\$178,459,971	\$182,890,267	\$182,743,017	\$181,139,892
Excess (Deficiency) of Revenues Over (Under)	\$8,682,490	\$0	\$3,236,456	\$12,190,041	\$23,039,820
Expenditures					
Other Resources					
Other (Uses)					
Over Expenditures and Other Uses	\$8,682,490	\$0	\$3,236,456	\$12,190,041	\$23,039,820
Fund Balance - September 1, (Beginning)	\$91,884,965	\$100,567,455	\$100,567,455	\$103,803,911	\$115,993,952
Fund Balance - June 30 (Ending)	\$100,567,455	\$100,567,455	\$103,803,911	\$115,993,952	\$139,033,772

Assumptions:

- (1) Local Revenue was projected at a 5% increase, State Revenue was projected at \$10,000,000
- (2) Payments and interest are based on the district's payment schedules.

**CAPITAL PROJECTS SERVICE FINANCIAL FORECAST
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND EQUITY
FOR YEARS ENDING JUNE 30, 2025 THROUGH JUNE 30, 2029**

----- FINANCIAL FORECAST -----					
	Adopted	Adopted	Forecast		
<u>Description</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>
REVENUES:					
Local and Intermediate Sources	\$30,000,000	\$10,000,000	\$10,200,000	\$10,404,000	\$10,612,080
State Program Revenues					
Federal Program Revenues					
Total Revenues	\$30,000,000	\$10,000,000	\$10,200,000	\$10,404,000	\$10,612,080
EXPENDITURES:					
Current:					
Payroll Costs	\$1,662,349	\$2,310,527	\$2,432,985	\$2,561,933	\$2,697,716
Contracted Service	10,000,000	16,333,270	3,000,000	3,030,000	3,060,300
Supplies and Materials	18,692,539	21,119,862	25,551,061	28,586,572	28,619,397
Miscellaneous	100,000	96,888	97,857	98,836	99,824
Debt Service					
Capital Outlay	<u>473,964,016</u>	<u>506,700,395</u>	<u>400,000,000</u>	<u>271,813,862</u>	<u>280,962,914</u>
Total Expenditures	\$504,418,904	\$546,560,944	\$431,081,904	\$306,091,203	\$315,440,151
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-474,418,904	-\$536,560,944	-\$420,881,904	-\$295,687,203	-\$304,828,071
Other Resources	\$400,000,000	\$804,687,004	\$400,000,000	\$350,000,000	\$250,000,000
Other (Uses)					
Over Expenditures and Other Uses	-\$74,418,904	\$268,126,060	-\$225,475,404	-\$95,687,204	-\$304,828,071
Fund Balance - September 1, (Beginning)	\$487,730,805	\$413,311,901	\$681,437,961	\$455,962,558	\$360,275,354
Fund Balance - June 30 (Ending)	\$413,311,901	\$681,437,961	\$455,962,558	\$360,275,354	\$55,447,282

Assumptions:

- (1) Local revenue was projected to increase by 2% 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 costs were increased by 5.03%.

Analysis of Adopted Budgets

General Fund

This fund, budgeted at \$351,603,103 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 \$14,646,990 from the 2024-25 budget. The enrollment is projected to grow by 1,100 students from 32,095 in 2024-2025 to 33,195 in 2025-2026.

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 2025-2026 Maintenance & Operations tax rate was compressed by the 2019 Texas Legislature and House Bill 3. The 2025-2026 Maintenance & Operations tax rate is \$0.6331 down from \$0.6669 in 2024-2025. The district stakeholders approved the Prop A Operations Funding in November and the 2025-2026 M&O tax rate will be \$0.6631.

Special Revenue Funds

These funds budgeted at \$25,453,155 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 \$14,171,454 is considered a special revenue fund.

Debt Service Funds

This governmental fund budgeted at \$178,459,971 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 voters authorized \$1,995,500,000 in bonds on May 5, 2023. As of December 2025, the district had sold \$1,387,500,000 of the 1.995 billion.

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 bonds and the presently outstanding tax supported debt of the District are rated Aa3 by Moody's and AA by Fitch without regard to credit enhancement. The District also has issues outstanding which are rated Aaa by Moody's and AAA by Fitch by virtue of the guarantee of the Permanent School Fund of Texas.

The 2025-2026 Interest & Sinking tax rate remains at \$0.4210.

Capital Projects Funds

This governmental fund budgeted at \$814,687,004 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 33,195 students in grades pre-kindergarten through twelfth, a projected increase of 1,100 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.

**2025- 2026
Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
CAPITAL PROJECTS FUNDS - MASTER PROJECT LIST
2021 BOND AUTHORIZATION**

BUDGET FOR THE YEAR ENDING JUNE 30, 2025

					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			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			

**2025- 2026
Adopted Budget**

						Project Schedule					
	Project		Project		Original	21	22	23	24	25	26
	Type		Number		Budget	22	23	24	25	26	27
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				
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 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.

At the end of 2025-2026 school year, there will be money left for site purchases, technology and athletic upgrades.

**2025- 2026
Adopted Budget**

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

						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					
EARLY CHILDHOOD CENTER #4	New		23A-204		\$41,517,250.00					
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					X
NEW ELEMENTARY #26	New		23A-129		\$69,270,000.00					X
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			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			
ROOF REPLACEMENT	Improvements		23A-999		\$22,384,000					
REPLACE AGED FLOORING - CARPET 2023 & 2024	Improvements		23A-999		\$5,673,000		X			

**2025- 2026
Adopted Budget**

							Project Schedule				
		Project		Project		Original	23	24	25	26	27
		Type		Number		Budget	24	25	26	27	28
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	
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			
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					

**2025- 2026
Adopted Budget**

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

**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
2029 *	\$47,347,696,081	\$16,504,388,425	\$476,331,165	\$17,987,753,156	\$46,340,662,515	1.0841
2028 *	\$45,093,043,887	\$15,718,465,167	\$453,648,729	\$17,131,193,482	\$44,133,964,301	1.0841
2027 *	\$42,945,756,083	\$14,969,966,826	\$432,046,408	\$16,315,422,364	\$42,032,346,953	1.0841
2026*	\$40,900,720,079	\$14,257,111,263	\$411,472,770	\$15,538,497,489	\$40,030,806,623	1.0841
2025	\$38,953,066,742	\$13,578,201,203	\$391,878,829	\$14,798,569,038	\$38,124,577,736	1.0879
2024	\$35,530,095,137	\$12,431,531,444	\$1,392,121,840	\$13,993,824,737	\$35,359,923,684	1.0902
2023	\$28,732,922,424	\$10,561,735,558	\$841,284,023	\$9,715,564,867	\$30,420,877,138	1.2746
2022	\$23,131,241,063	\$9,175,830,845	\$445,539,899	\$7,226,998,727	\$25,525,613,080	1.2920
2021	\$20,058,653,032	\$8,313,515,744	\$374,008,410	\$6,549,148,824	\$22,197,028,362	1.3363
2020	\$18,085,746,244	\$6,516,250,944	\$617,067,673	\$5,357,866,481	\$19,861,198,380	1.4200
2019	\$15,135,720,233	\$5,369,071,382	\$790,399,303	\$3,792,135,348	\$17,503,055,570	1.4900
2018	\$13,312,469,751	\$5,037,881,478	\$659,928,810	\$4,086,095,274	\$14,924,184,765	1.4900
2017	\$11,267,448,561	\$4,962,773,890	\$705,687,214	\$4,515,070,665	\$12,420,509,000	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 2025 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 12, 2025.

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 June 24, 2025

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

District Direct Rates

Fiscal		General		Capital		
Year		Purposes		Purposes		Total
2026**		0.66310		0.42100		1.08410
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

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 \$1.0541 per \$100 of taxable property value, reduced from the 2024-2025 tax rate of \$1.0879. The new tax rate is composed of a maintenance and operations tax rate of \$0.6331 and an interest and sinking tax rate of \$0.4210. **The voters approved the VATRE in November, increasing the M&O tax rate to \$0.6631 for a total tax rate of \$1.0841.

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 1,100 students per year.

*Source: Official Statement June 24, 2025

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 33,000 students this year. To accommodate this growth and ensure that every student has access to the best possible learning environment, we proudly opened two replacement campuses, Justin and Prairie View Elementary Schools.

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 3.5-4% annual growth rate for the foreseeable future, with student enrollment reaching approximately 46,319 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 47.4%
- Hispanic/Latino 25.5%
- Black/African American 13.6%
- Asian 8.2%
- Native Hawaiian – Pacific Islander .2%
- American Indian – Alaskan Native .5%
- Two or more races 4.7%

*Data Source: 2024-2025 Texas Academic Performance Report

Staff Demographics

As the student population grows, so does our staff to meet the growing need. Northwest ISD has more than 3,653 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 .4%
- Asian 1.3%
- Black / African American 3%
- Hispanic / Latino 11%
- White 82.9%
- Two or more races 1.3%

*Data Source: 2024-2025 Texas Academic Performance Report

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.

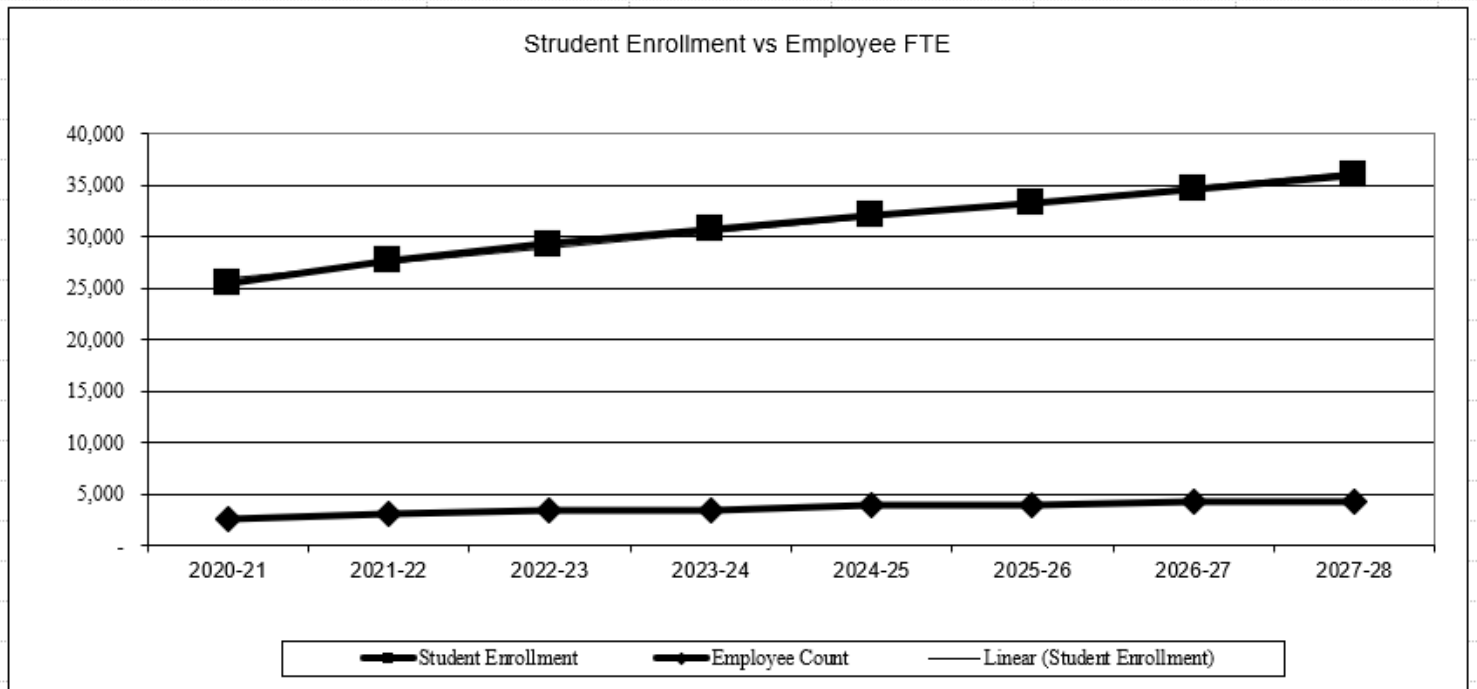
**2025- 2026
Adopted Budget**

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 33,195 students in 2025 - 2026, an increase of 1,100 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	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
	2024-25	32,095	15,561	7,243	9,291
Budget	2025-26	33,195	16,108	7,636	9,451
Forecast	2026-27	34,430	16,838	7,770	9,822
	2027-28	35,771	17,575	8,006	10,190
	2028-29	37,207	18,359	8,304	10,544

*Source: Zonda Education 2025 1QTR

**2025- 2026
Adopted Budget**

**NORTHWEST ISD
ELEMENTARY STAFFING FORMULA FOR 2025-2026***

<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)	A33	1	
Title I Interventionist	A15	1	Title I campuses only
Counselor (0310)	A25	1	
MTSS Intervention Specialist (0513)	A15	1	
Dyslexia Intervention Specialist (0513)	A15	1	
Bilingual Interventionist (0513)	A15	1	Dual Language Campus only
GT Teacher (0521)	A15	1	
Nurse/Campus Health Coordinator (0361)	A15	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	1	
Physical Education	A15	1	
Music (0511)	A15	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.

**2025- 2026
Adopted Budget**

**NORTHWEST ISD
MIDDLE SCHOOL STAFFING FORMULAS FOR 2025-2026***

<u>Position</u>	<u>Pay Grade</u>	<u>Number of Staff Members</u>	<u>Enrollment</u>
Principal (0202)	A45	1	
Assistant Principal (0212)	A35	3	
Counselor (0300)	A25	3	
Student Services Facilitator	A15		Based on student needs
Band Director/Assistant Band Director	A15	1.5	
Choir Director/Assistant Choir Director	A15	1.5	
Orchestra Director	A15	1	
Theater Director	A15	1	
Art Teacher	A15	2	
Librarian	A20	1	
Campus Health Coordinator (0361)	A15	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
ISS Paraprofessional	P15		

*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.

**2025- 2026
Adopted Budget**

**NORTHWEST ISD
HIGH SCHOOL STAFFING FORMULAS FOR 2025-2026***

<u>Position</u>	<u>Pay Grade</u>	<u>No 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)	A30	1 per grade level	
Additional Counselor	A30	1	2000-2499
Additional Counselor	A30	1	2500-2999
Additional Counselor	A30	1	3000-3499
Campus Testing Coordinator	A17	1	
Student Services Facilitator (0302)	A17	1	1500+
Intervention Counselor (0473)	A25	1	
Intervention Specialist (0513)	A15		Based on student needs
Head Band Director (0155)	A35	1	
Associate Band Director	A15	1	
Assistant Band Director	A15	1	150+**
Additional Assistant Band Director	A15	1	220+**
Orchestra/Choir/Dance/Theater Director	A15	1	
Assistant Orchestra/Choir/Dance/ Theater	A15	1	150+**
Additional Assistant	A15	1	220+**
Librarian (0320)	A20	1	
Campus Health Coordinator RN (0361)	A15	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	1	
2 nd Athletic Trainer	A15	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.

Texas Education Agency State Accountability

Texas provides annual academic accountability ratings to its public school districts and charter 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 2003–2004 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 24th 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.

School FIRST – Financial Integrity Rating System of Texas

<u>Description</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
School FIRST	Superior	Superior	Superior	Superior	Superior	Superior
Rating	Achievement	Achievement	Achievement	Achievement	Achievement	Achievement

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.

**2025- 2026
Adopted Budget**

**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%	83%
Mathematics	78%	79%	79%	77%	76%
Writing	N/A	N/A	N/A	N/A	N/A
Science	85%	84%	85%	80%	82%
Social Studies	85%	87%	83%	85%	83%
Per Pupil Ex	\$9,948	\$8,781	\$10,108	\$10,087	\$10,366
Economically Disadvantaged	21.6%	26.8%	26.8%	27.5%	27.9%
Student/Teacher Ratio	14.6	15.6	15.6	15.4	15.2
Teacher Turnover Rate	10.8%	19.8%	19.8%	16.5%	16.7%

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
2025-2026 BOARD OF TRUSTEES**



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



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



Judy Copp
Secretary, Place 4
Retired Educator
Elected 2012
Term Ends 2028



Jeff Dearing
Member, Place 3
Financial Advisor
Elected 2025
Term Ends 2028



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



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



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



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

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

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

www.nisdtx.org

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
2025 – 2026 EXECUTIVE CABINET**



Mark Foust, Ed.D.
Superintendent
Appointed by
Board of Trustees 2023



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 Cabanski
Executive Asst. to the
Superintendent

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

Board of Trustees

Jennifer Murphy.....	President
Lillian Rauch, Ph. D.....	Vice President
Judy Copp.....	Secretary
Jeff Dearing.....	Member
DeAnne Hatfield.....	Member
Mark Schluter.....	Member
R. Stephen Sprowls.....	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

Daryl Porter, Ed. D.....	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
Jeffrey Dickeson.....	Gene Pike Middle School
Jennifer Higgins.....	Chisholm Trail Middle School
Jeremy Martin.....	John M. Tidwell Middle School
Tim Berube.....	Truett Wilson Middle School
Jeremy Harris.....	Leo Adams Middle School
Natalie Childress.....	C.W. Worthington Middle School
Trisha Lutkenhaus.....	Barksdale 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 Bomar.....	Prairie View Elementary
Lyndsie Smith.....	Sonny & Allegra Nance Elementary

**2025- 2026
Adopted Budget**

Nathan Roub.....	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.....	Johnnie Daniel Elementary
Carrie Pierce.	Alan & Andra Perrin Elementary



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to:

NORTHWEST INDEPENDENT SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2024-2025.

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