

Northwest High School NHSTV Staff



INFORMATIONAL SUMMARY

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Tax Information

Ad Valorem Tax Law

Valuation of Taxable Property. . . The Property Tax Code provides for countywide appraisal and equalization of taxable property values and establishes in each county of the State an appraisal district and an appraisal review board (the “Appraisal Review Board”) collectively responsible for appraising property for all taxing units within the county. The appraisal of property within the District is the responsibility of the Denton Central Appraisal District, Tarrant Appraisal District and Wise County Appraisal District (each an “Appraisal District”). Except as generally described below, the Appraisal District is required to appraise all property within the Appraisal District as of January 1 of each year and on the basis of 100% of its market value and is prohibited from applying any assessment ratios. In determining market value of property, the Appraisal District is required to consider the cost method of appraisal, the income method of appraisal and the market data comparison method of appraisal, and use the method the chief appraiser of the Appraisal District considers most appropriate. The Property Tax Code requires appraisal districts to reappraise all property in its jurisdiction at least once every three (3) years. A taxing unit may require annual review at its own expense, and is entitled to challenge the determination of appraised value of property within the taxing unit by petition filed with the Appraisal Review Board.

State law requires the appraised value of an owner’s principal residence (“homestead” or “homesteads”) to be based solely on the property’s value as a homestead, regardless of whether residential use is considered to be the highest and best use of the property. State law further limits the appraised value of a homestead to the lesser of (1) the market value of the property or (2) 110% of the appraised value of the property for the preceding tax year plus the market value of all new improvements to the property.

State law provides that eligible owners of both agricultural land and open-space land, including open-space land devoted to farm or ranch purposes or open-space land devoted to timber production, may elect to have such property appraised for property taxation on the basis of its productive capacity. The same land may not be qualified as both agricultural and open-space land.

Effective January 1, 2024, an appraisal district is prohibited from increasing the appraised value of real property during the 2024 tax year on certain non-homestead properties (the “Subjected Property”) whose appraised values are not more than \$5 million dollars (the “maximum property value”) to an amount not to exceed the lesser of: (1) the market value of the Subjected Property for the most recent tax year that the market value was determined by the appraisal office or (2) the sum of: (a) 20% of the appraised value of the Subjected Property for the preceding tax year; (b) the appraised value of the Subjected Property for the preceding tax year; and (c) the market value of all new improvements to the Subjected Property (collectively, the “Appraisal Cap”). After the 2024 tax year, through December 31, 2026 unless extended by the Legislature, the maximum property value may be increased or decreased by the product of the preceding state fiscal year’s increase or decrease in the consumer price index, as applicable, to the maximum property value.

The appraisal values set by the Appraisal District are subject to review and change by the Appraisal Review Board. The appraisal rolls, as approved by the Appraisal Review Board, are used by taxing units, such as the District, in establishing their tax rolls and tax rates (see “AD VALOREM PROPERTY TAXATION – District and Taxpayer Remedies”).

State Mandated Homestead Exemptions. . . State law grants, with respect to taxes levied by each school district in the State for general elementary and secondary public school purposes, (1) a \$100,000 exemption of the appraised value of all homesteads, (2) a \$10,000 exemption of the appraised value of the homesteads of persons sixty-five (65) years of age or older and the disabled, and (3) various exemptions for disabled veterans and their families, surviving spouses of members of the armed services killed in action and surviving spouses of first responders killed

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or fatally wounded in the line of duty. See “CURRENT PUBLIC SCHOOL FINANCE SYSTEM – 2025 Legislative Session” herein for a discussion of a potential increase in the general State mandated homestead exemption from \$100,000 to \$140,000 and a potential increase in the State mandated homestead exemption of persons sixty-five (65) years of age or older and the disabled from \$10,000 to \$60,000.

Local Option Homestead Exemptions. . . The governing body of a taxing unit, including a city, county, school district, or special district, at its option may grant: (1) an exemption of up to 20% of the appraised value of all homesteads (but not less than \$5,000) and (2) an additional exemption of at least \$3,000 of the appraised value of the homesteads of persons sixty-five (65) years of age or older and the disabled. Each taxing unit decides if it will offer the local option homestead exemptions and at what percentage or dollar amount, as applicable. The exemption described in (2), above, may also be created, increased, decreased or repealed at an election called by the governing body of a taxing unit upon presentment of a petition for such creation, increase, decrease, or repeal of at least 20% of the number of qualified voters who voted in the preceding election of the taxing unit.

Cities, counties and school districts are prohibited from repealing or reducing an optional homestead exemption that was granted in tax year 2022 through December 31, 2027.

State Mandated Freeze on School District Taxes. . . Except for increases attributable to certain improvements, a school district is prohibited from increasing the total ad valorem tax on the homestead of persons sixty-five (65) years of age or older or of disabled persons above the amount of tax imposed in the year such homestead qualified for such exemption. This freeze is transferable to a different homestead if a qualifying taxpayer moves and, under certain circumstances, is also transferable to the surviving spouse of persons sixty-five (65) years of age or older, but not the disabled.

The total amount of ad valorem taxes that may be imposed for general elementary and secondary public school purposes on the residence homestead of a person who is 65 years old or older or disabled may be adjusted to reflect any statutory reduction from the preceding tax year in the MCR of the M&O taxes imposed for those purposes on the homestead.

Personal Property. . . Tangible personal property (furniture, machinery, supplies, inventories, etc.) used in the “production of income” is taxed based on the property’s market value. Taxable personal property includes income-producing equipment and inventory. Intangibles such as goodwill, accounts receivable, and proprietary processes are not taxable. Tangible personal property not held or used for production of income, such as household goods, automobiles or light trucks, and boats, is exempt from ad valorem taxation unless the governing body of a taxing unit elects to tax such property. House Bill 9 approved by the 89th Texas Legislature, increases exemption for tangible personal property used in the “production of income” from the current \$2,500 to \$250,000. This legislation is effective September 1, 2025 but is contingent on the passage of a Constitutional amendment at the November 2025 State-wide Constitutional election.

Freeport and Goods-In-Transit Exemptions. . . Certain goods that are acquired in or imported into the State to be forwarded outside the State, and are detained in the State for 175 days or less for the purpose of assembly, storage, manufacturing, processing or fabrication (“Freeport Property”) are exempt from ad valorem taxation unless a taxing unit took official action to tax Freeport Property before April 1, 1990 and has not subsequently taken official action to exempt Freeport Property. Decisions to continue taxing Freeport Property may be reversed in the future; decisions to exempt Freeport Property are not subject to reversal.

Certain goods, that are acquired in or imported into the State to be forwarded to another location within or outside the State, stored in a location that is not owned by the owner of the goods and are transported to another location within or outside the State within 175 days (“Goods-in-Transit”), are generally exempt from ad valorem taxation; however, the Property Tax Code permits a taxing unit, on a local option basis, to tax Goods-in-Transit if the taxing unit takes official action, after conducting a public hearing, before January 1 of the first tax year in which the taxing unit proposes to tax Goods-in-Transit. Goods-in-Transit and Freeport Property do not include oil, natural gas

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petroleum products, and Goods-in-Transit does not include aircraft or special inventories such as manufactured housing inventory, or a dealer's motor vehicle, boat, or heavy equipment inventory. A taxpayer may receive only one of the Goods-in-Transit or Freeport Property exemptions for items of personal property.

Other Exempt Property. . . Other major categories of exempt property include property owned by the State or its political subdivisions if used for public purposes, property exempt by federal law, property used for pollution control, farm products owned by producers, property of nonprofit corporations used for scientific research or educational activities benefitting a college or university, designated historic sites, solar and wind-powered energy devices, and certain classes of intangible personal property.

Temporary Exemption for Qualified Property Damaged by a Disaster . . . The Property Tax Code entitles the owner of certain qualified (i) tangible personal property used for the production of income, (ii) improvements to real property, and (iii) manufactured homes located in an area declared by the Governor to be a disaster area following a disaster and is at least 15 % physically damaged by the disaster, as determined by the chief appraiser, to an exemption from taxation of a portion of the appraised value of the property. The amount of the exemption ranges from 15% to 100% based upon the damage assessment rating assigned by the chief appraiser. Except in situations where the territory is declared a disaster on or after the date the taxing unit adopts a tax rate for the year in which the disaster declaration is issued, the governing body of the taxing unit is not required to take any action in order for the taxpayer to be eligible for the exemption. If a taxpayer qualifies for the exemption after the beginning of the tax year, the amount of the exemption is prorated based on the number of days left in the tax year following the day on which the Governor declares the area to be a disaster area. Section 11.35 of the Tax Code further provides that "damage" for purposes of such statute is limited to "physical damages." For more information on the exemption, reference is made to Section 11.35 of the Property Tax Code, as amended.

Tax Increment Reinvestment Zones. . . A city or county, by petition of the landowners or by action of its governing body, may create one or more tax increment reinvestment zones ("TIRZ") within its boundaries. At the time of the creation of the TIRZ, a "base value" for the real property in the TIRZ is established and the difference between any increase in the assessed valuation of taxable real property in the TIRZ in excess of the base value is known as the "tax increment." During the existence of the TIRZ, all or a portion of the taxes levied against the tax increment by a city or county, and all other overlapping taxing units that elected to participate, are restricted to paying only planned project and financing costs within the TIRZ and are not available for the payment of other obligations of such taxing units.

Until September 1, 1999, school districts were able to reduce the value of taxable property reported to the State to reflect any taxable value lost due to TIRZ participation by the school district. The ability of the school district to deduct the taxable value of the tax increment that it contributed prevented the school district from being negatively affected in terms of state school funding. However, due to a change in law, local M&O tax rate revenue contributed to a TIRZ created on or after May 31, 1999 will count toward a school district's Tier One entitlement (reducing Tier One State funds for eligible school districts) and will not be considered in calculating any school district's Tier Two entitlement (see "CURRENT PUBLIC SCHOOL FINANCE SYSTEM – State Funding for School Districts").

Tax Rate Limitations

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

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

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

Section 45.0031, Texas Education Code, as amended (“Section 45.0031”), requires a district to demonstrate to the Texas Attorney General that it has the prospective ability to pay its maximum annual debt service on a proposed issue of bonds and all previously issued bonds, other than bonds approved by district voters at an election held on or before April 1, 1991 and issued before September 1, 1992 (or debt issued to refund such bonds, collectively, “exempt bonds”), from a tax levied at a rate of \$0.50 per \$100 of assessed valuation before bonds may be issued. In demonstrating the ability to pay debt service at a rate of \$0.50, a district may take into account EDA and IFA allotments to the district, which effectively reduce the district's local share of debt service, and may also take into account Tier One funds allotted to the district. The District is required to deposit any State allotments provided solely for payment of debt service into the District's I&S fund upon receipt of such amounts. In addition, the District must, prior to levying an I&S fund tax rate that exceeds \$0.50 per \$100 of assessed valuation, credit to the I&S fund other State assistance, including Tier One funds that may be used for either operating purposes or for payment of debt service, in an amount equal to the amount needed to demonstrate compliance with the threshold tax rate test and which is received or to be received in that year. Once the prospective ability to pay such tax has been shown and the bonds are issued, a district may levy an unlimited tax to pay debt service. Taxes levied to pay refunding bonds issued pursuant to Chapter 1207, Texas Government Code, are not subject to the \$0.50 tax rate test; however, taxes levied to pay debt service on such bonds (other than bonds issued to refund exempt bonds) are included in maximum annual debt service for calculation of the \$0.50 threshold tax rate test when applied to subsequent bond issues. The Bonds are issued for school building purposes pursuant to Chapter 45, Texas Education Code as new debt and are subject to the threshold tax rate test. Under current law, a district may demonstrate its ability to comply with the \$0.50 threshold tax rate test by applying the \$0.50 tax rate to an amount equal to 90% of projected future taxable value of property in the district, as certified by a registered professional appraiser, anticipated for the earlier of the tax year five years after the current tax year or the tax year in which the final payment for the bonds is due. However, if a district uses projected future taxable values to meet the \$0.50 threshold tax rate test and subsequently imposes a tax at a rate greater than \$0.50 per \$100 of valuation to pay for bonds subject to the test, then for subsequent bond issues, the Attorney General must find that the district has the projected ability to pay principal and interest on the proposed bonds and all previously issued bonds subject to the \$0.50 threshold tax rate test from a tax rate of \$0.45 per \$100 of valuation. The District has used projected property values to satisfy this threshold test. See “TAX INFORMATION – Tax Rate Limitations” herein.

Public Hearing and Rollback Tax Rate

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

The “effective maintenance and operations tax rate” for a school district is the tax rate that, applied to the current tax values, would provide local maintenance and operating funds, when added to State funds to be distributed to the district pursuant

to Chapter 42 of the Texas Education Code for the school year beginning in the current tax year, in the same amount as would have been available to the district in the preceding year if the funding elements of wealth equalization and State funding for the current year had been in effect for the preceding year.

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

Property Assessment and Tax Payment

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

Penalties and Interest

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

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

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

Taxes levied by the District are a personal obligation of the owner of the property. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties and interest ultimately imposed for the year on the property. The lien exists in favor of the State and each taxing unit, including the District, having the power to tax the property. The

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

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

District Application of Tax Code

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

Tax Increment Finance Zones

The District participates in two Tax Increment Financing Reinvestment Zones ("TIRZ #1" and "TIRZ #2"). TIRZ #1 has an incremental value of \$228,681,052 and TIRZ #2 has an incremental value of \$129,494,654.

*Source: Northwest ISD Official Statement dated June 24, 2025

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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

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

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

The Board of Trustees adopted the tax rates on August 12th after giving appropriate public notice. School district tax rates consist of a Maintenance & Operations (M&O) and Interest & Sinking (I&S) tax rate.

Maintenance and Operations (“M&O”) tax rate: A local school district tax rate that raises revenue to be used to operate and maintain the district's schools. The 2025-2026 tax rate was compressed due to the 86th Legislature and was set at \$0.6331. House Bill 3 (“HB3”), as required by the 2019 Legislature, required districts to lower their M&O rates. The voters approved the school districts operations funding ballot measure on November 4, 2025 raising the M&O tax rate to \$0.6631.

Interest and Sinking (“I&S”) tax rate: A tax levied and money used by school districts to pay for voter approved bonded indebtedness, usually construction of facilities or other capital needs. The 2025-2026 I & S rate was set at \$.4210.

Note: Per \$100 of assessed valuation
Source: Official Statement June 24, 2025

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**NORTHWEST INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year	Tax Levy	Current Tax Collections	Percent of Levy Collected	Collections In Subsequent Years and Cumulative Adjustments	Total Collections To Date	
					Amount	Percentage of Levy
2025	\$ 409,652,596	\$ 406,299,205	99.18%	\$ -	\$ 406,299,205	99.18%
2024	385,493,888	382,918,095	99.35%	1,551,240	384,469,335	99.73%
2023	385,861,625	384,420,987	99.63%	847,192	385,268,179	99.85%
2022	330,950,290	327,958,835	99.10%	2,718,602	330,677,437	99.92%
2021	297,082,527	292,316,927	98.40%	4,536,461	296,853,388	99.92%
2020	281,754,073	278,998,353	99.02%	2,511,118	281,509,471	99.91%
2019	261,004,729	258,015,957	98.85%	2,784,587	260,800,544	99.92%
2018	222,006,398	220,578,985	99.36%	1,271,313	221,850,298	99.93%
2017	191,995,031	190,344,367	99.14%	1,486,767	191,831,134	99.91%
2016	181,552,257	179,826,814	99.05%	1,572,007	181,398,821	99.92%

*Source: Denton Central Appraisal District and Denton County Tax Assessor-Collector

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

Overlapping Rates

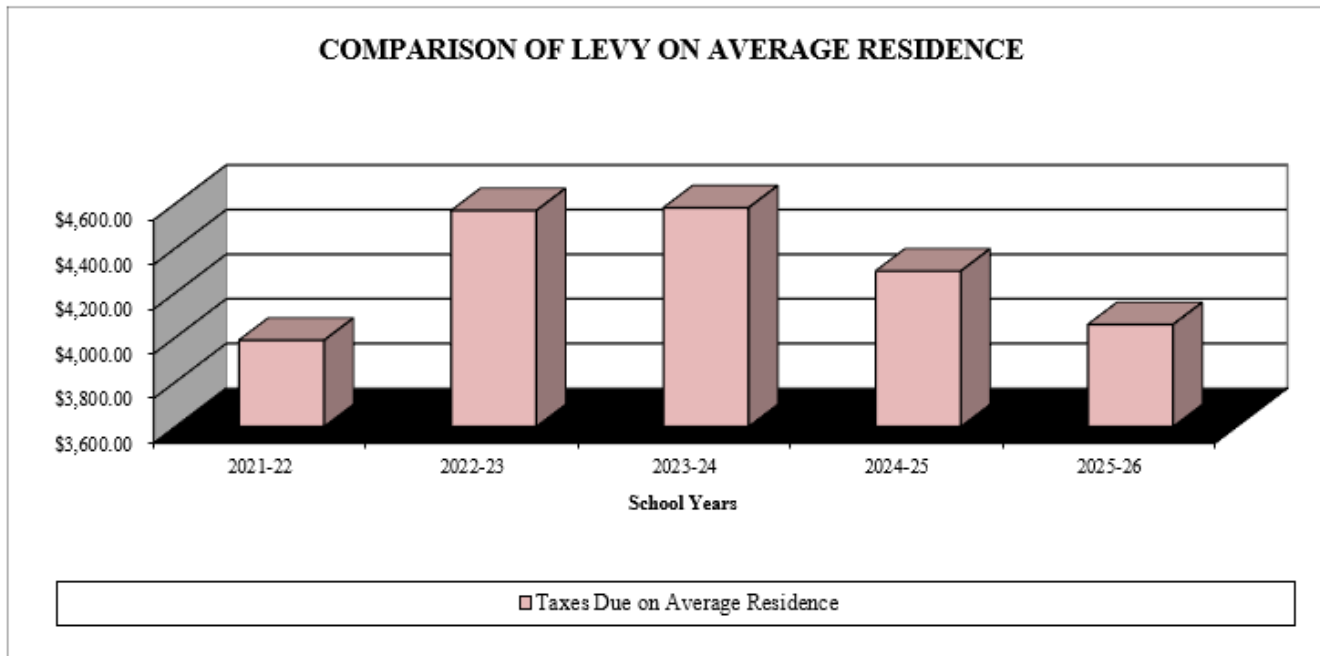
Fiscal Year	Denton County	City of Fort Worth	Tarrant County	Town of Trophy Club	Trophy Club MUD 1 & 2	Wise County	City of Roanoke	City of Haslet
2026	0.18594	0.67000	0.18620	0.41286	0.06814	0.26500	0.32618	0.24997
2025	0.18787	0.67250	0.18750	0.41540	1.06250	0.22000	0.30804	0.35007
2024	0.18949	0.67250	0.19450	0.41547	1.06381	0.22000	0.30804	0.34264
2023	0.21800	0.71300	0.22400	0.43500	0.09100	0.25500	0.34000	0.29700
2022	0.23300	0.73300	0.22900	0.44500	0.10600	0.30800	0.37500	0.28300
2021	0.22500	0.74800	0.23400	0.44600	0.10800	0.30800	0.37500	0.62500
2020	0.22498	0.74750	0.23400	0.44644	0.10774	0.30750	0.37510	0.24997
2019	0.22528	0.78500	0.23400	0.44644	0.11273	0.32250	0.37510	0.29758
2018	0.22560	0.78500	0.23400	0.44640	0.11620	0.34640	0.37510	0.30596
2017	0.23781	0.80500	0.24400	0.45144	0.12021	0.34640	0.37512	0.33304
2016	0.24841	0.83500	0.25400	0.47300	0.13114	0.34640	0.37512	0.29025

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

Note: Per \$100 of assessed valuation
Source: Official Statement June 24, 2025
Represents the District's 2025/26 Taxable Assessed Value

**2025-2026
Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
COMPARISON OF LEVY ON AVERAGE RESIDENCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2026**



COMPARISON OF LEVY ON AVERAGE RESIDENCE

<u>Description</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Actual 2024-25</u>	<u>Actual 2025-26</u>
Residence:					
Average Market Value	\$ 334,835	\$ 419,272	\$ 552,605	\$ 528,469	\$ 537,091
Average Taxable Value	\$ 308,571	\$ 358,426	\$ 420,208	\$ 394,999	\$362,954
Tax Rate per \$100 Value	\$ 1.29200	\$ 1.27460	\$ 1.09020	\$ 1.08790	\$ 1.11790
Taxes Due on Average Residence	\$ 3,986.74	\$ 4,568.49	\$ 4,581.11	\$ 4,297.19	\$ 4,057.46
Increase (Decrease) in Taxes	\$ -	\$ 581.75	\$ 12.62	\$ (283.93)	\$ (239.74)

DISCUSSION

Property taxes are calculated by dividing the taxable property value by 100 and multiplying by the tax rate. Residential property owners are afforded a reduction of their taxes through a homestead exemption. On November 4, 2025 voters in the state of Texas decided to increase the homestead exemption from \$100,000 to \$140,000 effectively reducing the amount of the taxable value of a primary homestead.

In addition to the homestead exemption, residents over 65 and the disabled received a \$10,000 exemption of the appraised value of the homestead, and various exemptions for disabled veterans and their families, surviving spouse of members of the armed services killed in action and spouses of first responders killed or fatally wounded in the line of duty.

*Source: Notice of Public Meeting

**2025-2026
Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
ALL OUTSTANDING UNLIMITED TAX DEBT
BUDGET FOR THE YEAR ENDED JUNE 30, 2026**

Year Ending	Series 2025 Unlimited Tax School Building Bonds	Series 2024 and 2024A Unlimited Tax School Building Bonds	Series 2023 Unlimited Tax School Building Bonds	Series 2022 and 2022A Unlimited Tax School Building Bonds	Series 2021 Unlimited Tax School Building Bonds	Series 2020 and 2020A Unlimited Tax School Bldg & Refunding Bonds
12/31/25			-			
12/31/26		2,590,000		2,465,000	1,575,000	5,075,000
12/31/27		3,330,000		505,000	1,810,000	10,625,000
12/31/28		4,130,000		3,525,000	2,260,000	29,140,100
12/31/29	110,000	4,320,000		10,240,000	2,830,000	23,735,000
12/31/30	305,000	5,625,000	3,825,000	14,280,000	2,360,000	21,850,000
12/31/31	1,160,000	8,055,000	3,860,000	14,235,000	2,9665,000	25,545,000
12/31/32	2,755,000	9,440,000	4,710,000	6,495,000	3,405,000	23,790,000
12/31/33	3,140,000	10,715,000	7,015,000	8,180,000	4,480,000	11,400,000
12/31/34	3,555,000	12,215,000	7,460,000	9,300,000	4,445,000	13,035,000
12/31/35	3,985,000	13,745,000	9,205,000	10,085,000	7,350,000	13,825,000
12/31/36	4,375,000	13,975,000	13,295,000	10,110,000	8,050,000	12,725,000
12/31/37	4,790,000	15,770,000	14,110,000	11,310,000	8,095,000	15,240,000
12/31/38	5,225,000	16,200,000	15,135,000	11,955,000	8,470,000	19,655,000
12/31/39	5,680,000	16,615,000	16,210,000	21,665,000	8,830,000	29,375,000
12/31/40	6,150,000	16,885,000	17,345,000	34,865,000	8,920,000	8,475,000
12/31/41	6,780,000	17,225,000	18,540,000	36,700,000	9,285,000	8,945,000
12/31/42	6,010,000	17,690,000	19,710,000	38,620,000	9,670,000	9,435,000
12/31/43	6,505,000	18,180,000	20,825,000	23,210,000	10,070,000	9,945,000
12/31/44	5,705,000	18,695,000	22,060,000	24,650,000	10,470,000	11,455,000
12/31/45	6,000,000	19,245,000	31,090,000	29,590,000	14,935,000	33,735,000
12/31/46	5,065,000	44,980,000	38,780,000	24,860,000	24,695,000	-
12/31/47	5,425,000	46,685,000	42,615,000	50,735,000	-	-
12/31/48	5,880,000	48,750,000	64,160,000	34,785,000	-	-
12/31/49	42,585,000	109,075,000	-	-	-	-
12/31/50	93,650,000-	-	-	-	-	-
12/31/51	99,200,000-	-	-	-	-	-
12/31/52-2055	459,270,000	-	-	-	-	-
TOTAL	783,305,000	494,135,000	369,950,000	432,365,000	154,970,000	337,005,000

*Source-Analysis of Outstanding Debt as of July 1, 2025

**2025-2026
Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
ALL OUTSTANDING UNLIMITED TAX DEBT
BUDGET FOR THE YEAR ENDED JUNE 30, 2026**

Series 2019 Unlimited Tax School Building & Refunding Bonds	Series 2018 Unlimited Tax Building Bonds	Series 2017 Unlimited Tax School Bldg. & Refunding Bonds	Series 2016 and 2016A Unlimited Tax Refunding Bonds	Series 2015 A&B Unlimited Tax School Bldg & Refunding Bonds	Series 2014 Unlimited Tax School Building & Bonds	Total Principal
2,465,000	1,255,000	2,345,000	2,105,000	25,880,000	-	45,755,000
2,885,000	1,265,000	2,700,000	3,330,000	23,810,000	1,080,000	51,340,000
3,050,000	1,275,000	2,880,000	3,35,000	3,745,000	150,000	53,790,000
6,870,000	1,290,000	3,245,000	2,000,000	-	240,000	54,880,000
7,320,000	1,300,000	1,265,000	3,000,000	-	600,000	61,730,000
3,725,000	1,415,000	1,355,000	5,070,000	-	710,000	68.095,000
4,475,000	1,335,000	1,890,000	13,245,000	-	-	71,540,000
9,840,000	1,890,000	3,100,000	15,430,000	-	-	75.190,000
10,310,000	1,365,000	3,515,000	14,100,000		-	79,300,000
12,085,000	1,395,000	4,870,000	6,885,000		-	83,430,000
13,550,000	3,015,000	8,630,000	-		-	87,275,000
17,060,000	4,460,000	1,500,000	-	-	-	92,335,000
13,790,000	2,100,000	4,600,000	-	-	-	97,130,000
1,270,000	2,390,000	-	-	-	-	102,035,000
2,135,000	12,320,000	-	-	-	-	107,095,000
2,300,000	12,955,000	-	-	-	-	112,730,000
2,505,000	13,585,000	-	-	-	-	117,225,000
16,805,000	17,610,000	-	-	-	-	123,150,000
35,090,000	-	-	-	-	-	128,125,000
-	-	-	-	-	-	134,595,000
-	-	-	-	-	-	138,380,000
-	-	-	-	-	-	145,460,000
-	-	-	-	-	-	153,575,000
-	-	-	-	-	-	151,660,000
-	-	-	-	-	-	93,650,000
-	-	-	-	-	-	99,200,000
-	-	-	-	-	-	459,270,000
167,530,000	82,220,000	41,895,000	68,800,000	53,435,000	2,780,000	2,988,390,000

**2025-2026
Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
AGGREGATE DEBT SERVICE
BUDGET FOR THE YEAR ENDED JUNE 30, 2026**

Date	Principal	Interest	Total
12/31/25		49,893,545.59	49,893,545.59
12/31/26	45,755,000	133,927,742.02	179,682,742.02
12/31/27	51,340,000	131,530,267.02	182,870,267.02
12/31/28	53,790,000	128,933,017.02	182,723,017.02
12/31/29	54,880,000	126,239,892.02	181,119,892.02
12/31/30	61,730,000	123,443,775.22	185,173,775.22
12/31/31	68,095,000	120,749,425.12	188,844,425.12
12/31/32	71,540,000	118,184,809.99	189,724,809.99
12/31/33	75,190,000	115,305,590.68	190,495,590.68
12/31/34	79,300,000	112,122,594.93	191,422,594.93
12/31/35	83,430,000	108,849,316.74	192,279,316.74
12/31/36	87,725,000	105,409,658.04	193,134,658.04
12/31/37	92,335,000	101,754,853.73	194,089,853.73
12/31/38	97,130,000	97,925,552.25	195,055,552.25
12/31/39	102,035,000	93,955,869.90	195,990,869.90
12/31/40	107,095,000	89,675,297.65	196,770,297.65
12/31/41	112,730,000	85,015,809.00	197,745,809.00
12/31/42	117,225,000	80,228,971.20	197,453,971.20
12/31/43	123,150,000	75,287,599.00	198,437,599.00
12/31/44	128,125,000	70,007,520.00	198,132,520.00
12/31/45	134,595,000	64,385,806.60	198,980,806.60
12/31/46	138,380,000	58,425,075.00	196,805,075.00
12/31/47	145,460,000	51,965,625.00	197,425,625.00
12/31/48	153,575,000	44,827,050.00	198,402,050.00
12/31/49	151,660,000	37,353,675.00	189,013,675.00
12/31/50	93,650,000	31,285,925.00	124,935,925.00
12/31/51	99,200,000	26,378,175.00	125,578,175.00
12/31/52	105,120,000	21,089,775.00	126,209,775.00
12/31/53	111,360,000	15,482,175.00	126,842,175.00
12/31/54	117,930,000	9,538,312.50	127,468,312.50
12/31/55	124,860,000	3,240,075.00	128,100,075.00
Total	<u>\$2,988,390,000</u>	<u>\$2,432,412,776.22</u>	<u>\$ 5,420,802,776.22</u>

Par Amounts of Selected Issues

Series 2025	Unlimited Tax School Building Bonds	783,305,000
Series 2024	Unlimited Tax School Building Bonds	494,135,000
Series 2023	Unlimited Tax School Building Bonds	369,950,000
Series 2022	Unlimited Tax School Building Bonds	432,365,000
Series 2021	Unlimited Tax School Building Bonds	154,970,000
Series 2020	Unlimited Tax School Building Bonds	337,005,000
Series 2019	Unlimited Tax School Building and Refunding Bonds	167,530,000
Series 2018	Unlimited Tax Refunding Bonds	82,220,000
Series 2017	Unlimited Tax School Building and Refunding Bonds	41,895,000
Series 2016	Unlimited Tax School Building and Refunding Bonds	68,800,000
Series 2015	Unlimited Tax School Building Bonds	53,435,000
Series 2014	Unlimited Tax School Building Bonds	<u>2,780,000</u>
	Total	<u>\$2,988,390,000</u>

**2025-2026
Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2026**

<u>Taxing Jurisdiction</u>	<u>Taxable Assessed Value</u>	<u>2024/25 Tax Rate</u>	<u>Supported Debt As Of 6/30/2025</u>	<u>Estimated % Applicable</u>	<u>Supported Debt As Of 6/30/2025</u>
Northwest ISD	\$ 38,124,577,736	\$ 1.08790	\$ 2,205,085,000	100.00%	\$ 2,205,085,000
Alpha Ranch WC&ID	132,082,806	1.00000	17,545,000	100.00%	17,545,000
Argyle, Town of	1,569,615,002	0.34311	7,460,000	7.25%	540,850
Belmont FWSD #1	1,378,705,810	0.60000	93,515,000	25.08%	23,453,562
Brookfield WC&ID	243,836,010	0.87750	31,905,000	100.00%	31,905,000
Canyon Falls WC&ID # 2	567,996,230	0.80000	41,645,000	74.49%	31,021,361
Denton Co	192,279,876,723	0.18787	773,065,000	12.96%	100,189,224
Far North Fort Worth MUD #1	363,323,780	1.00000	47,800,000	100.00%	47,800,000
Flower Mound, Town of	16,991,582,936	0.38728	143,280,000	0.66%	945,648
Fort Worth, City of	121,923,036,056	0.67250	929,240,000	16.57%	153,975,068
Grapevine, City of	13,616,782,087	0.24117	152,370,000	0.32%	487,584
Haslet, City of	2,041,533,918	0.35007	21,708,000	100.00%	21,708,000
Justin, City of	1,127,604,934	0.60012	39,650,000	100.00%	39,650,000
Keller, City of	8,435,801,556	0.29112	68,775,000	0.44%	302,610
New Fairview MUD #1	148,805,614	1.00000	17,155,000	100.00%	17,155,000
New Fairview, City of	283,129,479	0.31000	5,860,000	67.51%	3,956,086
Newark, City of	106,869,819	0.40062	394,000	100.00%	394,000
Northlake MMD #1	858,957,859	0.70500	99,710,000	100.00%	99,710,000
Northlake, Town of	3,277,649,475	0.29500	113,090,000	87.82%	99,315,638
Rhome, City of	262,419,371	0.61877	19,831,000	97.43%	19,321,343
Roanoke, City of	3,912,011,083	0.30804	88,830,000	100.00%	88,830,000
Rolling V Ranch WC&ID No. 1	59,683,059	1.00000	12,575,000	100.00%	12,575,000
Rolling V Ranch WC&ID No. 2	80,663,357	1.00000	6,600,000	100.00%	6,600,000
Southlake, City of	12,018,504,389	0.30500	72,291,000	3.59%	2,595,247
Tarrant Co	289,157,254,040	0.18750	345,130,000	5.36%	18,498,968
Tarrant Co College Dist	317,260,797,092	0.11228	569,915,000	5.36%	30,547,444
Tarrant Co Hosp Dist	289,640,276,553	0.18250	438,230,000	5.36%	23,489,128
Tarrant Regional Water District	117,810,406,451	0.02670	48,940,000	7.29%	3,567,726
Tradition MUD #2B	282,513,200	1.00000	43,720,000	100.00%	43,720,000
Trophy Club MUD # 1	2,736,501,304	0.06250	4,290,000	79.01%	3,389,529
Trophy Club, Town of	3,235,404,068	0.41540	20,800,000	99.06%	20,604,480
Westlake, Town of	2,743,887,709	0.16780	43,332,000	19.33%	8,376,076
Wise Co	13,834,340,132	0.22000	0	15.94%	0
Total Direct and Overlapping Tax Supported Debt					\$ 3,177,254,571
Ratio of Direct and Overlapping Tax Supported Debt to Taxable Assessed Valuation					8.33%
Per Capita Direct and Overlapping Tax Supported Debt					\$ 26,146

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

Source: Northwest Independent School District OFFICIAL STATEMENT dated June 24, 2025

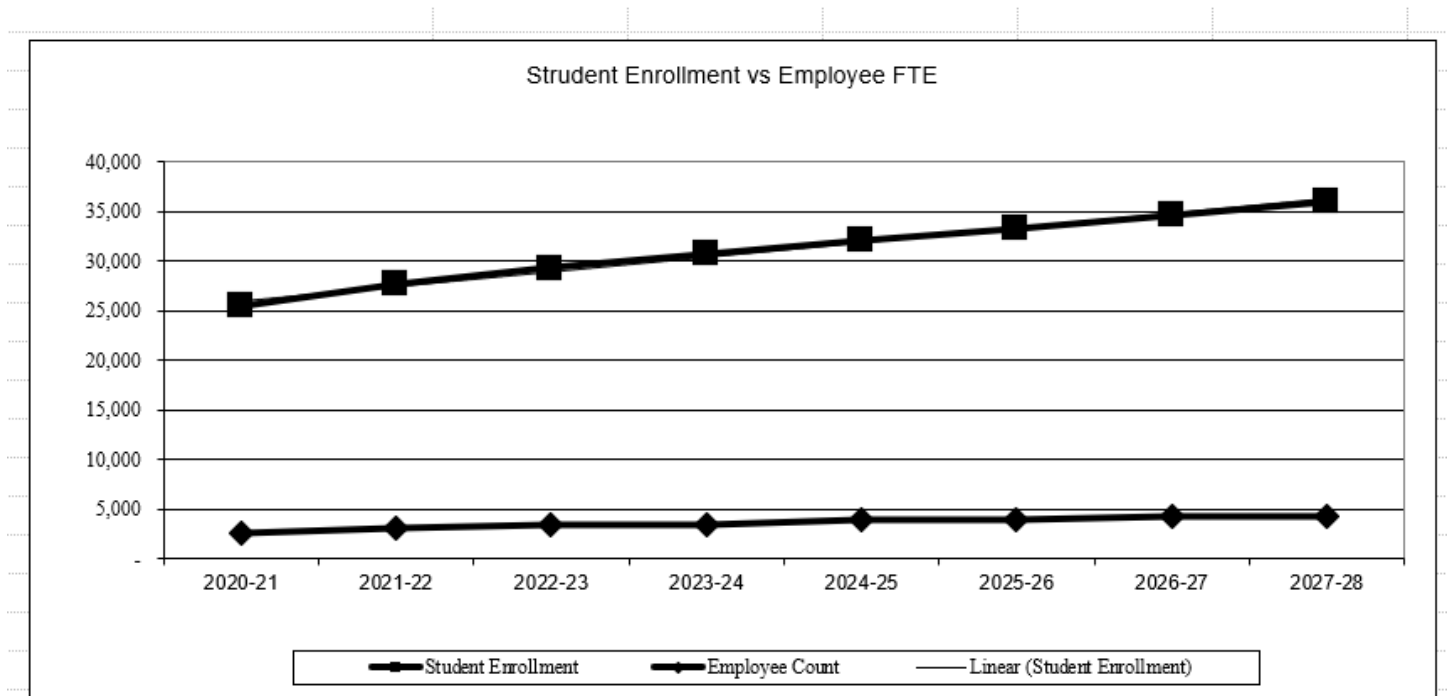
**2025-2026
Adopted Budget**

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 Forecast	2025-26	33,195	16,108	7,636	9,451
	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 INDEPENDENT SCHOOL DISTRICT
ENROLLMENT BY ORGANIZATION
BUDGET FOR THE YEAR ENDING JUNE 30, 2026**

Description	Snapshot 2021-22	Snapshot 2022-23	Snapshot 2023-24	Budget 2024-25	Budget 2025-26
Northwest High School	2171	2387	2549	2611	2,719
Byron Nelson High School	2733	2843	2892	2929	3,018
V. R. Eaton High School	2986	3237	3262	3384	3,353
James M. Steele Early College School	236	237	257	257	310
Alternative Education Campuses	37	50	37	38	51
Medlin Middle School	994	999	1078	1,101	1,151
Gene Pike Middle School	1122	1215	1072	1,159	1,210
Chisholm Trail Middle School	597	677	823	908	966
John M. Tidwell Middle School	1070	1033	1051	1,097	1,087
Truett Wilson Middle School	1,298	1,386	953	985	1,007
Leo Adams Middle School	1,337	1,393	990	989	964
CW Worthington Middle School	-	-	1,024	1,129	1,251
Haslet Elementary School	776	884	633	687	808
Justin Elementary School	600	605	639	640	752
Lakeview Elementary School	565	547	512	509	457
Roanoke Elementary School	655	677	704	723	731
Seven Hills Elementary School	608	667	673	713	747
Samuel Beck Elementary School	762	725	679	655	596
W. R. Hatfield Elementary School	517	613	706	751	793
Prairie View Elementary School	597	631	677	763	759
Sonny and Allegra Nance Elementary School	528	513	531	557	548
J. Lyndal Hughes Elementary School	680	672	665	694	683
Kay Granger Elementary School	732	755	717	694	587
Sendera Ranch Elementary School	586	693	827	829	797
O. A. Peterson Elementary School	678	703	670	657	654
Clara Love Elementary School	643	766	876	516	670
J. C. Thompson Elementary School	797	816	753	772	727
Carl E. Schluter Elementary School	683	701	714	716	780
Wayne A. Cox Elementary School	749	791	732	745	684
Lizzie Curtis Elementary School	607	683	729	791	823
Lance Thompson Elementary School	669	825	622	673	722
Berkshire Elementary School	604	714	738	765	716
Mollie Livengood Carter Elementary School	-	-	530	631	790
Johnie Daniel Elementary School	-	-	421	505	655
Alan and Andra Perrin Elementary School	-	-	-	522	629
Total Enrollment	27,617	29,438	30,736	32,095	33,195

**2025-2026
Adopted Budget**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT
EMPLOYEE (FTE) COUNT BY ORGANIZATION
BUDGET FOR THE YEAR ENDING JUNE 30, 2026**

Description	Snapshot <u>2021-22</u>	Snapshot <u>2022-23</u>	Snapshot <u>2023-24</u>	Budget <u>2024-25</u>	Budget <u>2025-26</u>
Northwest High School	162.68	172.86	180.68	194.29	178.74
Byron Nelson High School	183.16	195.00	196.35	195.92	187.19
V. R. Eaton High School	199.81	214.66	216.08	229.37	210.59
James M. Steele Early College School	31.73	22.80	28.39	28.54	28.42
Alternative Education Campuses	3.13	13.08	16.87	18.64	16.33
Medlin Middle School	83.02	81.67	83.76	86.53	80.17
Gene Pike Middle School	88.32	91.89	90.70	93.52	94.32
Chisholm Trail Middle School	65.42	67.88	75.10	86.07	83.10
John M. Tidwell Middle School	82.96	84.56	85.73	87.72	85.18
Truett Wilson Middle School	93.70	103.42	87.81	89.84	84.00
Leo Adams Middle School	100.96	106.73	93.95	87.99	75.84
C.W. Worthington Middle School		1.00	78.51	94.34	94.80
Haslet Elementary School	62.73	86.59	65.93	71.60	72.83
Justin Elementary School	51.28	58.27	56.69	62.65	72.89
Lakeview Elementary School	57.14	54.98	54.87	53.41	51.17
Roanoke Elementary School	56.81	60.02	65.10	64.54	62.55
Seven Hills Elementary School	59.15	71.55	72.45	77.41	72.08
Samuel Beck Elementary School	59.37	60.29	62.80	59.69	54.65
W. R. Hatfield Elementary School	51.16	57.81	69.54	74.12	72.28
Prairie View Elementary School	64.01	72.74	78.12	79.85	73.99
Sonny and Allegra Nance Elementary School	51.90	57.05	63.91	69.30	69.02
J. Lyndal Hughes Elementary School	62.78	68.47	69.65	73.09	72.21
Kay Granger Elementary School	58.53	59.82	64.50	64.28	62.35
Sendra Ranch Elementary School	56.57	65.40	80.39	87.61	81.06
O. A. Peterson Elementary School	62.13	65.73	70.20	74.64	73.70
Clara Love Elementary School	63.55	77.75	87.46	71.29	73.86
J. C. Thompson Elementary School	66.93	75.36	75.90	76.44	71.02
Carl E. Schluter Elementary School	60.95	69.11	73.11	74.83	73.32
Wayne A. Cox Elementary School	65.74	70.92	70.87	75.77	66.73
Lizzie Curtis Elementary School	56.41	62.62	68.54	74.28	72.91
Lance Thompson Elementary School	57.86	81.76	64.17	72.31	69.67
Berkshire Elementary School	54.32	69.84	76.10	81.78	74.68
Molly Livengood Carter Elementary School	-	1.00	52.45	63.89	64.05
Johnie Daniel Elementary School	-	1.00	52.45	60.74	64.05
Alan and Andra Perrin Elementary School	-	-	-	61.00	67.26
Enhanced Services					
Cocurricular/Extracurricular Activities	13.50	13.50	14.00	14.00	14.00
Superintendent of Schools	3.00	3.00	4.00	3.00	3.00
Communications	10.00	11.00	9.00	9.00	9.00
Curriculum and Instruction	45.00	58.00	53.80	53.50	54.50
Legal Counsel	2.00	3.00	3.00	4.00	4.00
Human Resources	19.75	19.75	22.00	22.00	22.00
Financial Services	22.50	24.50	24.50	29.50	31.00
Technology Services	55.25	60.25	60.25	60.25	66.00
Facilities Planning, and Construction	60.40	61.40	67.50	71.40	80.40
Multi-Campus	269.59	281.17	185.92	223.26	239.45
Transportation	-	-	270.00	270.00	293.03
Total Employees	<u>2,775.20</u>	<u>3,039.20</u>	<u>3,443.10</u>	<u>3,677.20</u>	<u>3,623.39</u>

District Survey

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

Category Overview

The Northwest ISD Family Survey opened March 31, 2025, and closed April 28, 2025. We conduct this survey every other year to determine what district families value and their satisfaction in each area. We looked for areas where the district is succeeding and where it can improve. Participation in the survey was roughly 15% of the District's 32,000 students.

We asked three questions from the responders to gauge overall satisfaction with the District, student success and campuses.

1. What do you like most about Northwest ISD? (64% responded)

- Caring, supportive staff
- Clear and timely communication
- Rich mix of academic and extracurricular opportunities
- Safe and welcoming sense of community

2. What additional information would like to provide Northwest ISD to help every child succeed both in school and beyond? (46% responded)

- Praise for teachers and staff for their dedication, care and personal investment in students success
- Strong sense of community
- Increasing class sizes were a concern for many
- Concern regarding inconsistent discipline across the District

3. Do you have any comments you would like to share about your students campus? (36% responded)

- Appreciation for dedicated teachers and staff who create a positive learning environment
- Their children feel safe while at school
- Welcoming front office staff
- Need more consistent and timely communication from teachers and administrators
- Inconsistent discipline
- Concern over increased staff turnover



Budget & Finance

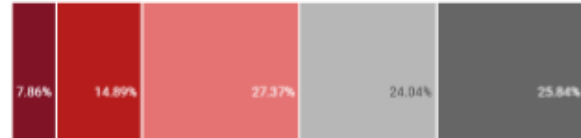
% Level of Importance

Very Important Important Moderately Important Slightly Important Not Important



"The current funding level is adequate to meet the community's needs"

Strongly Agree Agree Neither Agree nor Disagree Disagree Strongly Disagree



District Communication

% Level Of Importance

Very Important Important Moderately Important Slightly Important Not Important



Campus Communication

% Level Of Importance

Very Important Important Moderately Important Slightly Important Not Important



Campus Environment

% Level Of Importance

Very Important Important Moderately Important Slightly Important Not Important



% Level Of Satisfaction

Very Satisfied Satisfied Neutral Dissatisfied Very Dissatisfied



Classroom Instruction

% Level Of Importance

Very Important Important Moderately Important Slightly Important Not Important



% Level Of Satisfaction

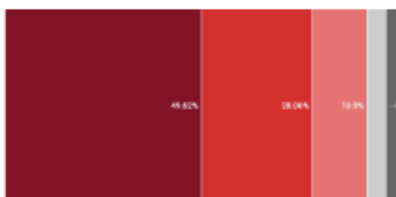
Very Satisfied Satisfied Neutral Dissatisfied Very Dissatisfied



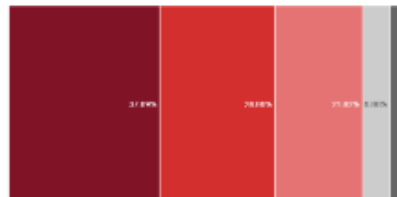
Student Support

Very Satisfied Satisfied Neutral Dissatisfied Very Dissatisfied

"If my child has a personal or school-related problem, there is a teacher, counselor, or other staff at school who my child can go to for help."



"My child receives adequate counseling to make informed decisions for his/her academic success."



"My child is involved in extracurricular or after-school activities."



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Performance Measures – Texas Academic Performance Reports (TAPR)

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

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

This is the 24th year of School FIRST (Financial Integrity Rating System of Texas), a financial accountability system of Texas school districts developed by the Texas Education Agency in response to Senate Bill 875 of the 76th Texas Legislature in 1999. The primary goal of School FIRST is to achieve quality performance in the management of school districts’ financial resources, a goal made more significant due to the complexity of accounting associated with Texas’ school finance system.

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

NISD has received a Superior Rating for 23 consecutive years. This rating shows that Northwest ISD is making the most of our taxpayers’ dollars and the District schools are accountable not only for student learning, but also for achieving these results cost-effectively and efficiently.

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

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Texas Education Agency State Accountability

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

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

The [Texas Academic Performance Reports](#) (“TAPR”) 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.

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

Texas Accountability System STAAR Percent at Approaches Standard or Above All Grades					
<u>Description</u>	<u>STAAR 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%
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%

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2024-2025 RATINGS BASED ON SCHOOL YEAR 2023-2024 DATA - DISTRICT STATUS DETAIL

Name: NORTHWEST ISD (061911)	Publication Level 1: 8/8/2025 12:54:09 PM
Status: Passed	Publication Level 2: 8/8/2025 04:49:42 PM
Rating: A = Superior Achievement	Last Updated: 08/8/2025 4:49:42 PM
District Score: 98	Passing Score: 70

DETERMINATION OF RATING

A.	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is F for Substandard Achievement regardless of points earned.	
B.	Determine the rating by the applicable number of points.	
	A = Superior Achievement	90-100
	B = Above Standard Achievement	80-89
	C = Meets Standard Achievement	70-79
	F = Substandard Achievement	<70
No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation. The school district receives an F if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.		

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Risk Factors

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

Dropout and Graduation Rates		
	Dropout Rate	4-year Graduation Rate
2024	0.5%	94.9%
2023	0.7%	94.9%
2022	0.9%	96.2%

Economically Disadvantaged		
	District	State
2025	27.9%	60.4%
2024	27.5%	62.3%
2023	26.8%	62.1%
2022	26.8%	60.6%

Teacher Rentention Rate		
	District	State
2025	83.3%	81.2%
2024	83.5%	80.9%
2023	80.2%	78.6%
2022	85.3%	82.3%

*Source: Texas Academic Performance Report 2024-2025

District, Student, and Staff Accomplishments

District/Campus Accomplishments

Student Accomplishments

- Cooper Lutkenhaus, a student at Northwest High School, broke the U.S. high school 800m indoor record with a time of 1:46.86.
- Fourteen Destination Imagination Texas Lone Star Finals teams advanced to the statewide finals, with three advancing to Globals in Kansas City.
- Twenty-three students in Northwest Independent School District were recognized as National Merit Commended Scholars for exceptional academic achievement.
- Ninety-one student-athletes across four district high schools signed collegiate letters of intent in 2024-2025, including commitments to Division I universities in football, volleyball, and track.
- Eaton High School Varsity Volleyball reached the UIL State Semifinals, continuing a streak of regional dominance.
- Byron Nelson High School E-sports placed in the top five statewide in the PlayVS Texas Rocket League Championship.
- Future Farmers of America students from Eaton, Byron Nelson, and Northwest High Schools achieved Top 10 finishes in livestock judging, ag mechanics, and agriscience fair at the State Future Farmers of America Convention.
- Eaton High School student, Rylie Copeland won top honors - Supreme Grand Champion in Agricultural Mechanics at the Fort Worth Stock Show & Rodeo.
- Theatre students at Northwest High School received multiple awards at the UIL One-Act Play Regionals for performance and technical excellence.
- Band, choir, and orchestra programs at Byron Nelson, Eaton, and Northwest High Schools each earned UIL Sweepstakes Awards (superior ratings across all categories).
- Middle school students at Adams Middle School and Medlin Middle School won first place in the VEX Robotics North Texas Regional and advanced to state-level robotics competition.
- Steele Early College High School seniors collectively earned over 4,000 college credit hours via partnerships with NCTC and TCC.
- Northwest ISD was represented by twelve student-athletics in the state UIL Track and Field Championships. Byron Nelson High school and Eaton High School were represented in the State Championship for Cross Country.
- Byron Nelson High School and Eaton High School were represented in the State UIL Swimming and Diving Championships.
- Eaton High School and Steele Early College High School won numerous honors at the UIL Speech and Debate team competitions.

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- Northwest High School, STEM Academy student, was nominated to all four military academies. Marking a momentous achievement that reflects exceptional academic performance, leadership and dedication to service.
- NHStv (Northwest High Schools Creative Media Production Academy) was named Best Daily Live News Show at the Student Television Network Convention, a prestigious Broadcast Excellence Award with the highest-scoring entry nationwide.

Staff Accomplishments

- Brytnai Rocha (Prairie View Elementary) and David Wolf (Eaton High) were named 2025 NISD Teachers of the Year for instructional innovation and student mentorship.
- Chelsea Conner, Ricky King, Christy Matthews, and Lulu Taylor earned the Dr. David Hicks Excellence in Education Awards for leadership and classroom excellence.
- Carolyn Carminati and Emily Trinke received the district's inaugural SHINE Awards, based on student nominations recognizing inspiring educators.
- Eaton High School football coach Ellis Miller was selected as Region 1-6A Assistant Coach of the Year by the Texas High School Coaches Association.
- NISD librarians implemented district-wide reading challenges and received recognition from the Texas Library Association for community engagement.
- The counselor team at Worthington Middle School earned the CREST Award for Counseling Excellence, marking the district's fifth campus to receive this honor.
- Transportation and maintenance teams were recognized for maintaining a perfect safety audit from the Texas Department of Transportation.
- Special Education specialists hosted a statewide symposium on inclusive education, drawing participation from 20+ districts.

District/Campus Accomplishments

- NISD was named a 2024 Texas Art Education Association (TAEA) District of Distinction — one of only 84 districts statewide to receive the honor.
- The district earned the Career & Technical Education District of Distinction Award from CTAT for outstanding industry certification growth and career partnerships.
- The NISD Board of Trustees was named Region 11 School Board of the Year, recognizing exceptional governance and community service.
- The Finance Department achieved a "Superior" rating from Texas's FIRST financial accountability system for the tenth consecutive year.
- Perrin Elementary and the new Pike Middle School opened in August 2024, supporting district growth surpassing 31,600 students.

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- Bond-funded projects advanced on schedule, adding new campuses and expanding facilities to serve 8,400 additional students by 2027.
- Northwest ISD Education Foundation (NEF) awarded more than \$425,000 in classroom grants and student scholarships to support innovation and equity in learning.
- The district's Communications Department won multiple Texas School Public Relations Association (TSPRA) awards for excellence in digital storytelling.
- NISD's CTE Academies expanded programs in aviation, cybersecurity, health sciences, and welding, increasing industry certification opportunities by 18%.
- Northwest ISD maintained a rating of "B" for 2024-2025 (overall), according to state accountability reports.

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**Northwest ISD Instructional Calendar
2025-2026 School Year**
(Calendar Subject to Change)

July 2025						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
July 22-24 ENGAGE Conference July 29-31 New to NISD Teachers Report July 1-4,11,18,25 District Offices closed						

August 2025						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
August 4-8, 11-12 All Staff - Professional Learning August 13 First Day of School						

September 2025						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
September 1 Labor Day/Student/Staff Holiday						

October 2025						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
October 10 Early Release/Last day of 1st Quarter October 13 Student Holiday/Teacher Flex October 14 First Day of 2nd Quarter						

November 2025						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						
November 3 Student/Staff Holiday November 4 Teacher Prof Learning/Student Holiday November 24-25 Student Holiday/Teacher Flex November 26-28 Student/Staff Holiday						

December 2025						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
December 2-12 STAAR Testing Dates December 18 Early Release/Last Day of 2nd Quarter December 19-31 Student/Staff Holiday						

January 2026						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
January 1-2 Student/Staff Holiday January 5-6 Teacher Prof Learning/Student Holiday January 7 First Day of 3rd Quarter January 19 Student/Staff Holiday						

February 2026						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
February 16 Student/Staff Holiday						

March 2026						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
March 13 Early Release/ Last Day of 3rd Quarter March 16-20 Student/Staff Holiday March 23-24 Teacher Prof Learning/Student Holiday March 25 First Day of 4th Quarter						

April 2026						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		
April 3 Student Holiday/Teacher Flex April 7-30 STAAR Testing Dates						

May 2026						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
May 1 STAAR Testing Date May 22 Last Day of School/Early Release May 25 Memorial Day May 29 District Offices Closed						

June 2026						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
June 5,12,19, 26 District Offices Closed						

Education Terms and Abbreviations

Accountability Ratings: The Accountability Ratings System ranks campuses and districts as *exemplary*, *recognized*, *acceptable*, and *low performing* based on the percentage of students who pass the state assessment instruments and the dropout rate.

Accrual Basis of Accounting: A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Actual Tax Rate or Nominal Tax Rate: The tax rate levied by school districts and used to calculate tax bills. (See "Effective Tax Rate.")

Alternative Education Program (AEP): The law governing AEPs requires school districts to set up an educational setting for students who engage in certain illegal conduct or for students who violate certain provisions of the school district's code of conduct. Students assigned to an AEP must be separated from students not included in that program. These programs have come to be called "disciplinary AEPs." Many school districts have established alternative education programs for dropout prevention and to address the unique needs of the small percentage of students who do not "fit" the traditional secondary schools. All AEPs must provide for students' educational and behavioral needs. Districts must allocate to an AEP the same expenditure per student that would be allocated to the student's school if the student was attending the student's regularly assigned program, including a special education program.

Alternative Teacher Education Programs: Some institutions of higher education, education service centers, and large school districts have been approved by the State Board for Educator Certification to operate alternative programs of preparation for teachers and administrators. These programs may involve university coursework or other professional development experiences, as well as intense mentoring and supervision during the candidate's first year in the role of educator. In addition, some regional education service centers offer alternative programs of preparation similar to the school-based programs.

Association of School Business Officials International (ASBO): The Association of School Business Officials International, founded in 1910, is a professional association which provides programs and services to promote the highest standards of school business management practices, professional growth, and the effective use of educational resources.

Available School Fund (ASF): Created by the Texas Constitution of 1876, the ASF is made up of earnings from the Permanent School Fund and constitutionally dedicated motor fuel taxes and other miscellaneous revenue sources. The bulk of ASF revenue is distributed on a per-capita basis to all school districts. A portion provides funding for free textbooks and technology needs for schoolchildren.

Average Daily Attendance (ADA): A method of counting students for the purpose of providing state aid to school districts. Currently, Texas counts students in attendance each day and averages the attendance count over the year.

Basic Allotment: The basic allotment is the initial or starting number that, after adjustment, is used to calculate foundation program costs and state aid to school districts. Currently, the basic allotment is \$6,215 per student.

Budgetary Basis of Accounting: The method used to determine when revenues and expenditures are recognized for budgetary purposes.

Campus or Campus Program Charter: A local school board may grant a charter to parents and teachers of a campus within the district if the board receives a petition signed by the parents of a majority of the students at the campus and a majority of teachers at the campus. The code also permits two or more campuses to form a cooperative charter program. Other charters are home-rule school district charters and open-enrollment charters.

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Capital Appreciation Bond (CAB): A bond that is issued at a deep discount and does not have a stated coupon rate. Both principal and interest are due and payable at maturity.

Caps: A general term that describes statutory limits on tax rates, revenues, or increases in school district expenditures.

Chapter 49 District: Refers to Chapter 49 of the Texas Education Code, which pertains to school districts with property wealth in excess of its entitlement outlined under the states Foundation School Program formula.

Chapter 49 Options: Provides school districts with property wealth in excess of entitlement to reduce their taxable revenue levels, primarily through consolidating, detaching territory, purchasing attendance credits, or educating nonresident students, all to share wealth with poorer districts to ensure equitable funding.

Compensatory Education: The state compensatory education allotment provides additional financial support to school districts to teach educationally disadvantaged pupils and underachieving students. A program of compensatory education should provide additional services and instructional support, beyond the regular program, to help students compensate for academic deficiencies and includes programs for at-risk students. The allotment is based upon the number of students participating in the federal free or reduced-price lunch program.

Completion Rate: A longitudinal measure that shows the status of students expected to graduate, starting with their first attendance in ninth grade.

Annual Comprehensive Financial Report (ACFR): A financial report that encompasses all funds and component units of the government. The ACFR should contain (a) the basic financial statements and required supplementary information, (b) combining statements to support columns in the basic financial statements that aggregate information from more than one fund or component unit, and (c) individual fund statements as needed. The ACFR is the governmental unit's official annual report and also should contain introductory information, schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, and statistical data.

County Appraisal District (CAD): Each county (some multicounty) has established an appraisal district office that is responsible for maintaining taxable real and personal property records and placing a value on all property for taxation purposes. A chief appraiser, an individual appointed by an appraisal district board of directors, heads the CAD office. The appraisal district board is, in turn, elected by certain taxing entities.

Denton Central Appraisal District (DCAD): (See "County Appraisal District.")

Denton County Tax Assessor / Collector (DCTA/C): The Tax Assessor/Collector is the constitutional office directed to assess and collect all ad valorem tax accounts as identified and valued by the Denton Central Appraisal District. The Denton County Tax Office also collects property taxes for 47 other taxing jurisdictions (school districts, cities and special districts).

Debt Service: (See "Interest and Sinking Fund.")

Disciplinary Alternative Education Programs: (See "Alternative Education Program.")

Distinguished Budget Presentation Award (Budget Awards Program): The Budget Awards Program is designed by Government Finance Officers Association to encourage governments to prepare budget documents of the highest quality to meet the needs of decision-makers and citizens. Since the program was first established in 1984, participation has grown to approximately 1900 governments, including states, cities, counties, special districts and school districts.

District: Northwest Independent School District.

District-Level Decision-Making Process: The school board annually approves district and campus performance objectives and assures that district and campus plans are mutually supportive and, at a minimum, meet the state's educational goals.

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Each district has a distinct improvement plan that is developed, evaluated, and revised each year by the superintendent, with the assistance of the district-level decision-making committee.

Dropout: A student is identified as a dropout if he or she is absent without an approved excuse or document transfer and does not return to school by the fall of the following year, or if he or she completes the school year but fails to reenroll the following school year. School districts report the status of all students enrolled in grades 7 through 12 in the district during the prior school year in one of two ways: as being in school or as having left school. The “leaver record” provides reasons for leaving school.

Dropout Rate (Annual): The annual dropout rate is the count of official dropouts summed across all grades (7 through 12) divided by the number of students summed across all grades (7 through 12). The annual dropout rate is different than a longitudinal rate, which compares the number of students who began school together in the seventh grade and who eventually graduate.

Education Service Center (ESC): Twenty intermediate education units located in regions throughout Texas that assist and provide services for local school districts.

Equity: In school finance, the term refers to fair or equal distribution of resources for schooling, taking into account student differences and school district characteristics. The standard used by the Texas Supreme Court is a taxpayer equity standard, which means similar revenue for similar tax effort. In other words, the school finance system is to be property wealth neutral. A district's property tax base should have little or no impact on its ability to finance the local share of the Foundation School Program.

Financial Integrity Rating System of Texas (FIRST): The 77th Legislative Session directed the commissioner of education, in consultation of the Comptroller's office, to "...develop and implement a financial accountability rating system for school districts in this state." In response to this directive, the Texas Education Agency (TEA) developed the Financial Integrity Rating System of Texas (FIRST), which was fully implemented in the 2003-2004 school year using 2002-2003 data.

Foundation School Program (FSP): A program for the support of a basic instructional program for all Texas schoolchildren. Money to support the program comes from the Permanent School Fund, Available School Fund, Foundation School Fund, state general revenue, and local property taxes. The state establishes a foundation level and sets, for each district, a calculated contribution level called the local fund assignment (LFA). The greater a district's property wealth, the higher the LFA. State aid makes up the difference between the LFA and the foundation level. (See also "Local Fund Assignment.") Currently, the FSP described in the Texas Education Code consists of three parts or tiers. The first tier provides funding for a basic program. The second tier provides a guaranteed-yield system so that school districts have substantially equal access to revenue sufficient to support an accredited program. The third tier equalizes debt service requirements for existing facilities debt.

Foundation School Program Tax Rate: This is the rate used in calculating state aid to school districts. It is calculated by dividing actual collections by the prior year's taxable value determined by the state property tax division of the state comptroller.

Government Finance Officers Association (GFOA): An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of Generally Accepted Accounting Principles (GAAP) for state and local government since its inception, and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946 and the Distinguished Budget Presentation Award Program since 1984.

Guaranteed Yield: Tier 2 in the Foundation School Program guarantees a specific revenue yield per student per penny of local tax effort. The state makes up the difference between the district tax levy per student and the guaranteed yield per

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student by enriching the local M&O tax effort. Current state aid formulas provide a Guaranteed Yield of \$61.86 per weighted student. Tier 3 funding provides a guaranteed yield of \$31.95 per weighted student.

Independent School District (ISD): The Texas Constitution permits the state Legislature to create school districts. Each district operates its schools and taxes property within the district to support, in part, the schools. The term independent refers to the fact that the school district is not a part of city or county government and has independent budgeting and taxing authority. In some states, cities or townships operate or fund schools in addition to providing other government services. ISDs are governed by locally elected boards of trustees.

Individual Education Plan (IEP): A document required by federal law that details the special education requirements for each disabled student and explains how the school intends to address the student's needs. An IEP is intended to help ensure that disabled students have equal access to public education in the least restrictive environment.

Individuals with Disabilities Education Act (IDEA): The purposes of the Individuals with Disabilities Education Act (IDEA) are to: (1) ensure that all children with disabilities have available to them a free appropriate public education which emphasizes special education and related services designed to meet their unique needs; (2) ensure that the rights of children with disabilities and their parents or guardians are protected; (3) assist States, localities, educational service agencies, and Federal agencies to provide for the education of all children with disabilities; and (4) assess and ensure the effectiveness of efforts to educate children with disabilities.

Instructional Facilities Allotment (IFA): Since 1997, the IFA has provided districts funds to school districts to help pay for debt service. The mechanism for computing the state and local share of the IFA payment is a guaranteed-yield formula. Low-wealth school districts and school districts not already participating in the IFA program have priority in receiving IFA funding for construction or lease of new instructional facilities.

Interest and Sinking Fund (I&S) Tax Levy: Also called the debt service fund. A tax levied and money used by school districts to pay for bonded indebtedness, usually construction of facilities or other capital needs.

Maintenance and Operations Tax (M&O): A local school district tax rate that raises revenue to be used for any legal purpose to operate and maintain the district's schools.

Modified Accrual Basis of Accounting: Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Meritorious Budget Award (MBA): The Meritorious Budget Award was designed by the Association of School Business Officials International and school business management professionals to enable school business administrators to achieve a standard of excellence in budget presentation. The program helps school systems build a solid foundation in the skills of developing, analyzing, and presenting a budget. The Meritorious Budget Award is only conferred to school systems that have met or exceeded the Meritorious Budget Award Program Criteria.

National School Lunch Program (NSLP): A federally assisted meal program operating in more than 101,000 public and non-profit private schools across the nation. The program was established under the National School Lunch Act, signed by President Harry Truman in 1946.

Public Education Information Management System (PEIMS): A data management system that includes information on student demographics, performance, teacher salaries, etc. The information for PEIMS is transmitted from local school districts to the Texas Education Agency by the education service centers.

Public Information Act (PIA): PIA defines public information as information collected, assembled, or maintained under a law or in connection with a governmental body's transaction of official business. PIA provides that public information

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must be made available to the public upon request during the normal business hours of the district, unless an exception applies that allows or requires that the information not be made public.

School Board Authority: Statute gives local school boards the exclusive power and duty to govern and oversee the management of the public schools. Powers and duties not specifically delegated to the Texas Education Agency or the State Board of Education are reserved for local trustees.

State Board of Education (SBOE): A 15-member body elected by general election (staggered, two-year and four-year terms) from various regions statewide to provide leadership and to adopt rules and policies for public education in the state. The board's primary responsibility is to manage the Permanent School Fund.

Tax-Increment Financing: Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

Teacher Retirement System (TRS): TRS delivers retirement and related benefits authorized by law for members.

Texas Academic Performance Reports (TAPR): Formerly known as the AEIS (Academic Excellence Indicator System) reports, pull together a wide range of information annually on the performance of students in each school and district in Texas. The reports also provide extensive information on staff, programs, and demographics for each school and district.

Texas Education Agency (TEA): The administrative and regulatory unit for the Texas public education system managed by the commissioner of education. TEA is responsible for implementing public education policies as established by the Legislature, State Board of Education, and commissioner of education.

Tier One: State guaranteed basic funding allotments per student.

Tier Two: State guaranteed revenues per student per penny of local tax effort to provide operational funding for an “enriched” educational program.

Truth-in-Taxation: School districts are required to calculate two rates after receiving a certified appraisal roll from the chief appraiser – the effective tax rate and the rollback tax rate. School districts are not required to publish the effective tax rate, but must publish the rollback rate in a public meeting notice. The school board must determine the effective tax rate and the rollback tax rate; decide how much revenue it needs and calculate the rate required to raise that amount; concurrently post a budget summary on its web site and publish notice on the budget and proposed tax rate; hold a hearing on the budget and proposed tax rate; adopt a budget and then adopt the tax rate; and administer a rollback election if the adopted rate exceeds the rollback rate.

Texas Open Meetings Act (TOMA): TOMA makes school board meetings to discuss and decide public business accessible. The TOMA Decision requires governmental entities to provide prior public notice of what is to be discussed and where and when discussion will take place. Closed meetings are permitted only when specifically authorized by law. Civil and criminal penalties can result when a board violates provisions of this act.

University Interscholastic League (UIL): The governing organization for most public-school extracurricular activities operated through The University of Texas at Austin. Rulemaking authority for the UIL lies with its members and the State Board of Education.

Vouchers: School vouchers are taxpayer-funded subsidies given to private schools and vendors and without transparency and accountability for results. Current conversations in Texas refer to them as a “school choice” option.

Wealth: In school finance, the wealth of a district is measured in taxable value of property per weighted ADA.

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Weighted Students in Average Daily Attendance (WADA): In Texas, students with special educational needs are weighted for funding purposes to help recognize the additional costs of educating those students. Weighted programs include special education, career and technology, bilingual, gifted and talented, and compensatory education. A weighted student count is used to distribute guaranteed-yield funding and establish Chapter 41 thresholds.

Zero Tolerance: This concept that student misbehavior in class will not be allowed was passed by the 1995 Legislature empowered teachers to remove from class students who disrupt the learning process.

Source: Texas Association of School Boards, *A Reporter's Guide to Texas Public Education*, with local district additions.

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