

FUND COMPARISON REPORT

Adopted 2026-2027 Budget

					ADOPTED BUDGET				
					General 2027	Food Service 2027	Debt Service 2027	Total 2027	
REVENUE									
5700	Local			\$278,268,892	\$14,245,744	\$175,432,330		\$467,946,966	
5800	State			\$97,287,862	\$42,692	\$10,720,235		\$108,050,789	
5900	Federal			\$1,798,328	\$5,589,533	-		\$7,387,861	
TOTAL REVENUE					\$377,355,082	\$19,877,970	\$186,152,565	\$583,385,616	
EXPENDITURES									
11	Instruction			\$220,901,438		\$0	\$0	\$220,901,438	
12	Instructional Resources and Media Services			\$4,094,466		\$0	\$0	\$4,094,466	
13	Curriculum Development and Instructional Staff Development			\$9,406,710		\$0	\$0	\$9,406,710	
21	Instructional Leadership			\$4,068,176		\$0	\$0	\$4,068,176	
23	School Leadership			\$22,606,522		\$0	\$0	\$22,606,522	
31	Guidance, Counseling, and Evaluation Services			\$15,748,757		\$0	\$0	\$15,748,757	
32	Social Work Services			\$581,642		\$0	\$0	\$581,642	
33	Health Services			\$3,546,728		\$0	\$0	\$3,546,728	
34	Student Transportation			\$17,253,387		\$0	\$0	\$17,253,387	
35	Food Services			\$0	\$18,829,548		\$0	\$18,829,548	
36	Co-curricular/ Extra curricular Activities			\$9,569,156		\$0	\$0	\$9,569,156	
41	General Administration			\$10,492,482		\$0	\$0	\$10,492,482	
*41	Statutorily Required Public Notice - Required Postings			\$5,000		\$0	\$0	\$5,000	
**41	Statutorily Required Public Notice - Lobbying			\$1,950		\$0	\$0	\$1,950	
51	Plant Maintenance & Operations			\$40,364,681		\$0	\$0	\$40,364,681	
52	Security and Monitoring Services			\$5,328,247		\$0	\$0	\$5,328,247	
53	Data Processing Services			\$7,409,383		\$0	\$0	\$7,409,383	
61	Community Service			\$357,458		\$0	\$0	\$357,458	
71	Debt Services			\$0		\$186,152,565		\$186,152,565	
81	Facilities Acquisition and Construction			\$370,582		\$0	\$0	\$370,582	
91	Contracted Instructional Services Between Public Schools			\$0		\$0	\$0	\$0	
92	Incremental Cost Associated with Chapter 41 School Districts			\$0		\$0	\$0	\$0	
93	Payments to Fiscal Agents for Shared Service Arrangements			\$200,000		\$0	\$0	\$200,000	
94	Payments to Other Schools			\$0		\$0	\$0	\$0	
95	Payments to Juvenile Justice AEP			\$45,165		\$0	\$0	\$45,165	
96	Payments to Charter Schools			\$0		\$0	\$0	\$0	
97	Payments to Tax Increment Fund			\$2,011,144		\$0	\$0	\$2,011,144	
99	Inter-Government Charges not Defined in Other Codes			\$2,992,000		\$0	\$0	\$2,992,000	
TOTAL EXPENDITURES					\$377,355,073	\$18,829,548	\$186,152,565	\$582,337,186	
SURPLUS / DEFICIT					\$9	\$1,048,422	\$0	\$1,048,430	
OTHER FINANCING SOURCES/ (USES)									
Other Financing Sources					-	-	-	-	
Other Financing Uses					-	-	-	-	
Net Change in Fund Balance					\$9	\$1,048,422	\$0	\$1,048,430	
BEGINNING FUND BALANCE					\$115,096,077	\$2,821,250	\$98,707,125	\$216,624,452	
AUDIT ADJUSTMENTS TO FUND BALANCE					\$0	\$0	\$0	\$0	
YEAR END BALANCE*					\$115,096,086	\$3,869,672	\$98,707,125	\$217,672,882	
FUND BALANCE AS % OF EXPENDITURES					30.50%	20.55%	53.02%	104.08%	
FUND BALANCE AS # OF MONTHS OF EXPEND.					0.00%	.	0.00%	0.00%	

* Year End Balances are provided by the district and may not reflect the net change presented in revenues and expenditures.

Northwest ISD Budget Publication including Debt Service

		Aggregated Expenditures 2026	Per Pupil Expenditures 2026	Aggregated Expenditures 2027	Per Pupil Expenditures 2027
Instruction					
11	Instruction	\$208,955,091	\$6,363	\$220,901,438	\$6,644
12	Instructional Resources and Media Services	3,831,299	117	4,094,466	123
13	Curriculum Development and Instructional Staff Development	9,261,293	282	9,406,710	283
95	Payments to Juvenile Justice Alternative Education Programs	35,000	1	45,165	1
Total Instruction		\$222,082,684	\$6,763	\$234,447,778	\$7,051
Instructional Support					
21	Instructional Leadership	3,572,232	109	4,068,176	122
23	School Leadership	20,472,813	623	22,606,522	680
31	Guidance, Counseling, and Evaluation Services	13,322,520	406	15,748,757	474
32	Social Work Services	574,430	17	581,642	17
33	Health Services	3,317,566	101	3,546,728	107
36	Co-curricular/ Extra curricular Activities	8,983,078	274	9,569,156	288
Total Instructional Support		\$50,242,639	\$1,530	\$56,120,982	\$1,688
Central Administration					
41	General Administration	9,375,862	286	10,492,482	316
41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	5,000	0	5,000	0
41	Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	1,950	0	1,950	0
Total Central Administration		\$9,382,812	\$286	\$10,499,432	\$316
District Operations					
51	Plant Maintenance & Operations	35,972,784	1,095	40,364,681	1,214
52	Security and Monitoring Services	4,758,237	145	5,328,247	160
53	Data Processing Services	7,156,919	218	7,409,383	223
34	Student Transportation	16,410,889	500	17,253,387	519
35	Food Services	16,319,204	497	18,829,548	566
Total District Operations		\$80,618,032	\$2,455	\$89,185,245	\$2,682
Debt Service					
71	Debt Service	178,459,971	5,435	186,152,565	5,599
Total Debt Service		\$178,459,971	\$5,435	\$186,152,565	\$5,599
Other					
61	Community Service	215,255	7	357,458	11
81	Facilities Acquisition and Contruction	345,582	11	370,582	11
91	Contracted Instructional Services Between Public Schools	-	-	-	-
92	Incremental Cost Associated with Chapter 41 School Districts	-	-	-	-
93	Payments to Fiscal Agents for Shared Service Arrangements	205,404	6	200,000	6
94	Payments to Other Schools	-	-	-	-
96	Payments to Charter Schools	-	-	-	-
97	Payments to Tax Increment Fund	2,011,144	61	2,011,144	60
99	Inter-Government Charges not Defined in Other Codes	2,992,000	91	2,992,000	90
Total Other		\$5,769,385	\$176	\$5,931,184	\$178
TOTAL EXPENDITURES		\$546,555,523	\$16,644	\$582,337,186	\$17,514



Taxpayer Impact Statement
(Pursuant to Texas Government Code 551.043(c)(2))

Fiscal Year (Tax Year)	Median Homestead Taxable Value	Tax Rate per \$100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	\$346,775	\$1.0841	\$3,759.39
FY 2026-2027 (TY 2026)	\$303,301	\$1.0702	\$3,245.93