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 attempy 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**

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	$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 ADUSTMENTS 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.***

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	$1.0638	$3,226.52

NORTHWEST ISD ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.06% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $0.