

# 2017-2018 **ADOPTED BUDGET**

Adopted June 26, 2017



Northwest Independent School District  
Fort Worth, Texas 76177  
[www.nisdtx.org](http://www.nisdtx.org)

# **NORTHWEST INDEPENDENT SCHOOL DISTRICT**

Fort Worth, Texas 76177

## **BUDGET FOR THE YEAR 2017-2018**

July 1, 2017 to June 30, 2018

### **BOARD OF TRUSTEES**

Mark Schluter, President  
Judy Copp, Vice President  
Dr. Anne Davis-Simpson, Secretary  
Mel Fuller  
Steve Sprowls  
Dr. Lillian Rauch  
Josh Wright

### **ADMINISTRATIVE STAFF**

Ryder Warren, Ed.D.      Superintendent of Schools

|                        |  |
|------------------------|--|
| Jon Graswich, CPA      | Deputy Superintendent for Business and Operations    |
| Robert Thornell, Ed.D. | Deputy Superintendent for Curriculum and Instruction |
| Kim Caley, Ed.D.       | Assistant Superintendent for Human Resources         |
| Adam Feind, CETL       | Assistant Superintendent for Technology              |
| Tim McClure, AIA       | Assistant Superintendent for Facilities              |

**Cover & Divider Art**  
Elementary School #18

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# Northwest Independent School District

## 2017 - 2018 Budget

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## Elementary School #18 - Exterior



# INTRODUCTORY SECTION

October 23, 2017

Board of Trustees  
Northwest Independent School District  
2001 Texan Drive  
Fort Worth, TX 76177

Dear Board Members:

We are proud to publish and disseminate information to the Board of Trustees and to the community. We welcome the opportunity to present and discuss educational and operational plans and related financial impact with all interested parties. Interaction among interested groups consistently leads to educational and operational improvements thereby benefiting the students of the Northwest Independent School District.

### **Budget Presentation**

The development, review, and consideration of the 2017-2018 Governmental Fund Budgets (the General Fund, the Special Revenue Funds, the Debt Service Funds, the Capital Project Funds) were completed with a detailed and exhaustive review of every revenue and expenditure item within the context of the District's Mission Statement, Strategic Goals, Operational Goals, Performance Objectives, and Board Policy. Information on each of the fund budgets is provided in this budget document.

The budget document and the year-end Comprehensive Annual Financial Report ("CAFR") are the primary vehicles to present the financial plan and the results of operations of the District. Copies of the Adopted Budget and Comprehensive Annual Financial Report including past fiscal years maybe found on the District web site under the Financial Services Department at [http://www.nisdtx.org/departments/financial\\_services](http://www.nisdtx.org/departments/financial_services)

The document is organized into the following sections:

- **Introductory Section** - Introduces the reader to the document as a whole. It highlights important information contained in the budget. Users rely on this section to get an overview - a snapshot of what they can expect to find in the rest of the document.
- **Organizational Section** - Provides the context and framework within which the budget is developed and managed. The context for the budget is substantially predicated on the type and level of service to be provided the students of the community. The framework also includes the District's organizational and financial structure as well as the controls that direct and regulate the development and administration of the budget.
- **Financial Section** - Presents the heart of the school budget document. The budget financial schedules present the adopted budgets for the District compared with the results of past budget plans and with future projections.
- **School and Programs** - Provides the Mission Statements carried out by the school or program, objective methods of results by school or program, and includes the resources, both personnel and dollars, allocated to the school or program to carry out the stated mission.
- **Information Section** - Contains information on past and future budgets and factors influencing the proposed budget. Puts the adopted budget into context and it explains past budget decisions.

**Association of School Business Officials International**  
**and**  
**Government Finance Officers Association**

The information included in the budget document is structured to meet the requirements of the Meritorious Budget Award ("MBA") of the Association of School Business Officials International ("ASBO") and the Distinguished Budget Presentation Award ("Budget Awards Program") Government Finance Officers Association ("GFOA"). To receive these awards, a school entity must publish a budget document as a policy document, as an operations guide, as a financial plan, and as a communications medium. We believe our current budget conforms to the requirements of both programs, and we are submitting this document to ASBO and GFOA to determine its eligibility for these awards. These awards represent the highest level of recognition in budgeting for school entities. Their attainment represents a significant accomplishment by a school entity and its management. The awards are made after comprehensive review by a panel of independent budget professionals. Using extensive criteria, the reviewers not only evaluate the effectiveness of the budget in meeting the program criteria, but also provide commentary and feedback to the submitting entity as a basis for improving the presentation of the District's financial and operational plan.

The Northwest Independent School District budget document has been awarded the Meritorious Budget Award by ASBO for the fiscal years 2001-2002 through 2016-2017 and the Distinguished Budget Presentation Award by GFOA for the fiscal years 2002-2003 through 2016-2017.

Additionally, the Northwest Independent School District Comprehensive Annual Financial Report has been awarded the Certificate of Excellence in Financial Reporting by ASBO for the fiscal year ended June 30, 2003 through 2016 (excluding 2010) and the Certificate of Achievement for Excellence in Financial Reporting by GFOA for the fiscal years ending June 30, 2002 through 2016.

However, our most important concern in the presentation of the budget data is to improve the quality of information provided to our community about the District's financial plan for the educational programs and services for the 2017-2018 fiscal year.

**Mission Statement and Operational Goals**

Strategic planning serves to assure the long range success of the District. As part of continuous improvement, the Board of Trustees and Administration have worked together to review the District's mission and goals, as per Northwest Independent School District Board Policy BQ (LOCAL):

“The Board shall approve and periodically review the District's mission and goals to improve student performance. The mission, goals, and the approved District and campus objectives shall be mutually supportive and shall support the state goals and objectives under Education Code, Chapter 4.”

**Mission Statement**

**Northwest ISD, in partnership with parents and community,  
will engage all students in a premier education  
preparing them to be successful, productive citizens.**



## **Operational Goals**

### **Goal I**

Northwest ISD will design dynamic learning experiences to ensure that all students are future-ready learners.

### **Goal II**

Northwest ISD will recruit, develop, retain, and recognize an exceptional, highly motivated staff to optimize student engagement and learning.

### **Goal III**

Northwest ISD will communicate in a timely, open manner and engage parents and community members in positive partnership opportunities in our schools.

### **Goal IV**

Northwest ISD will provide premier facilities and support systems that enhance a positive learning environment and foster student and community pride.

### **Goal V**

Northwest ISD will invest resources to ensure that students, parents, and the community receive optimal educational services.

## **Budget Process**

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

|  |                    |             |
|--|--------------------|-------------|
| • Budget Planning                                | January - February | 2017        |
| • Budget Preparation                             | February           | 2017        |
| • Board of Trustee Budget Review                 | March - May        | 2017        |
| • Budget Adoption                                | June               | 2017        |
| • Tax Rate Adoption                              | July - August      | 2017        |
| • Budget Amendments                              | July - June        | 2017 - 2018 |
| • Comprehensive Annual Financial Report (“CAFR”) | November           | 2018        |

### **Budget Planning**

The District planning process is instructionally driven and guided by the Strategic Plan. Two Strategic Summits were held with members of the community, staff, parents, Board members, and students as the stakeholder participants focusing on the core beliefs, vision, mission and goals and reaching a consensus agreement on the strategic plan recommendations. The Board of Trustees approved the Northwest ISD 2014-2018 Strategic Plan: Core Beliefs, Vision, Mission, Operational Goals, and Targeted Objectives in February, 2014. The annual Board of Trustees review of the Beliefs, Vision, Mission, and Goals of the Strategic Plan provides the Board oversight to the directional system of the District. It establishes and affirms the expectation that the action of the District’s administrators and staff are in line with established Board priorities. The Board of Trustees will approve the Strategic Plan Goals & Objectives in February, 2017. The 2014-2018 Strategic Plan serves as a foundation for the development of the 2016-2017 District Improvement Plan and was reviewed by the Board of Trustees on June 26, 2017. Campus Improvement Plans flow from the District Improvement Plan and were approved by the Board of Trustees on August 28, 2017. As a fast (student) growth district, the Board of Trustees regularly receive Academic Performance, Five-Year Financial Forecast, Financial & Investment, and Demographic, Facilities, Planning & Construction reports throughout the year. The annual development of the District budget incorporates all the District planning efforts into a single process.

### **Capital Budget Development Process**

The citizen Long-Range Planning Committee which serves in an advisory capacity reviews data, prioritizes the capital needs, and formulates a plan to address the needs. It then presents recommendations to the Board of Trustees who act upon the Long-Range Planning Committee recommendations including any modifications to the original plan.



In October 2016, the Long Range Planning Committee began meeting to discuss the upcoming facility, technology, curriculum, and extra-curricular needs of Northwest ISD. The committee membership consisted of a well-rounded cross section of our District to ensure all of the areas of Northwest ISD were represented. Since October 2016, the Long Range Planning Committee met eight times with an attendance of 21-30 members per meeting. During the meetings, the Long Range Planning Committee received and evaluated information regarding previous and projected growth of Northwest ISD, technology needs, new facility construction, major building component replacement needs (roofs, HVAC, flooring, security system), and program enhancement needs. After extensive analysis of all the presented needs of Northwest ISD, the Long Range Planning Committee recommended that the School Board authorize a Capital Bond Election for \$399,000,000. On February 13<sup>th</sup> the Board of Trustees approved an Order Calling a \$399,000,000 Bond Election which passed on May 6, 2017.

### **Budget Preparation**

The District uses site-based budgeting to enhance the ability of principals to serve as effective instructional leaders. Site-based budgeting places the principal at the center of the budget preparation process. The Campus Improvement Plans referenced under the previous paragraph, Budget Planning, link the resources required to the local campus strategies to improve student achievement. The accomplishments are reviewed in the subsequent year.

The Campus Budget Worksheet reflects the initial campus funding allocations. These allocations address equity issues between campuses. They are designed around three cost drivers: pupils, staff, and buildings. Pupil allocations reflect both the number of students and additional funds for special needs students. Staff allocations provide for campus staff development. Building allocations are based on building size, age, and reflect past usage. After the completed campus and program budget packages have been returned the Superintendent's Executive Cabinet reviews them in detail with the focus on the instructional impact.

### **Board of Trustee Budget Review**

The Board of Trustees received budget updates that included any revisions to the original Five-Year Financial Forecast. The Preliminary Budget including the Personnel & Compensation Plan was reviewed in detail throughout April. The 2017 – 2018 Personnel & Compensation Plan was then adopted May 22<sup>nd</sup>. Early adoption provides advantages in teacher recruitment and allows for the salary detail to be loaded into the adopted budget.

### **Budget Adoption**

The Central Appraisal Districts ("CAD") 2017 Certified Estimate Appraisal Roll Totals occurred in early June and the rollback tax rate was calculated shortly thereafter. The required legal notice was published on June 17<sup>th</sup>. The Board of Trustees held the required public meeting and adopted the budget on June 26, 2017.

### **Tax Rate Adoption**

The Central Appraisal Districts ("CAD") Certification of the 2017 Appraisal Records occurred in late July and the Denton County Tax Assessor-Collector calculated the effective and rollback tax rates shortly thereafter. The required legal notice was published on August 19<sup>th</sup>. The Board of Trustees held the required public meeting and adopted the tax rate on August 28, 2017.

### **Budget Amendments**

The initial Campus Budget Worksheet allocation represents 80% of the campus funding allocation based on projected enrollment. The remaining amount is distributed in October based on actual enrollment and staff on hand at the end of the first six weeks. The Final Amended Budget for the Year Ending June 30, 2018, will be submitted at the June 25, 2018, Board meeting. It will reflect all amendments previously approved by the Board of Trustees plus any final amendments. The Final Amended Budget for the Year Ending June 30, 2018, will be used in the preparation of the Comprehensive Annual Financial Report ("CAFR").

### **Comprehensive Annual Financial Report ("CAFR")**

The final stage of the budget cycle is the approval by the Board of Trustees of the audited Comprehensive Annual Financial Report which includes budget to actual comparisons scheduled for November 12, 2018.

## **Budget Priorities**

The Northwest Independent School District lies within one of the fastest growing areas in Texas. The District serves 23,163 students in grades pre-kindergarten through twelfth, a projected increase of 1,068 students. The district operates three comprehensive high schools, an accelerated high school, five middle schools, 17 elementary schools, a special programs center and a community-based youth residential program.

### **Fast Growth School District**

As a fast growth school district the ongoing construction of facilities and infrastructure to provide for student growth is a major priority. On May 6, 2017, District voters passed a \$399 million bond election. Enrollment is expected to increase by an additional 6,200 students during the next five years. The district's growth is a result of several factors: the size of the school district; the number of active housing developments; and the attractive housing, retail and business industry in the immediate area. Combined with current school district projects, the bond will provide for an additional 7,000 student seats. More than two-thirds of the approved bond package addresses student growth. Major new or improved facility highlights include:

- Three new elementary schools
- A replacement school for Haslet Elementary
- Renovation of the existing Haslet Elementary to serve as a district instructional facility
- Expansions of Byron Nelson and Eaton high schools to 3,200 students
- Expansions of Medlin and Tidwell middle schools to 1,200 students
- Expansions for three existing elementary schools from 650 to 850 students
- A district aquatic center to serve all campuses
- A classroom addition to Beck Elementary to allow growth for current enrollment
- Outdoor fieldhouses for Byron Nelson and Northwest high schools

### **Current Public School Finance System**

Funding for school districts in the State is provided primarily from State and local sources. State funding for all school districts is provided through a set of funding formulas comprising the "Foundation School Program," as well as two facilities funding programs. Generally, the Finance System is designed to promote wealth equalization among school districts by balancing State and local sources of funds available to school districts. In particular, because districts with relatively high levels of property wealth per student can raise more local funding, such districts receive less State aid, and in some cases, are required to disburse local funds to equalize their overall funding relative to other school districts. Conversely, because districts with relatively low levels of property wealth per student have limited access to local funding, the Finance System is designed to provide more State funding to such districts. Thus, as a school district's property wealth per student increases, State funding to the school district is reduced. As a school district's property wealth per student declines, the Finance System is designed to increase that district's State funding. The Finance System provides a similar equalization system for facilities funding wherein districts with the same tax rate for debt service raise the same amount of combined State and local funding.

### **2017 Legislation**

On January 10, 2017, the 85th Texas Legislature convened in general session, which ended May 29, 2017. On May 24, 2017, the Senate Education Chairman declared the proposed school finance overhaul legislation dead and stated he would not appoint conferees to negotiate with the House of Representatives. The Governor may call one or more additional special sessions, which may enact laws that materially change school district finance, appropriations, or statutory authority related thereto. The District can make no representation regarding the actions the Texas Legislature may take.

### **The School Finance System as Applied to the District**

The District's wealth per student for the 2017-18 school year is projected to be less than the equalized wealth value. As a so-called "Chapter 41 district", the District does not receive any State funding to pay debt service requirements on its outstanding indebtedness.

**Litigation Relating to the Texas Public School Finance System**

On seven occasions in the last thirty years, the Texas Supreme Court (the "Court") has issued decisions assessing the constitutionality of the Texas public school finance system (the "Finance System"). The litigation has primarily focused on whether the Finance System, as amended by the Texas Legislature (the "Legislature") from time to time (i) met the requirements of article VII, section 1 of the Texas Constitution, which requires the Legislature to "establish and make suitable provision for the support and maintenance of an efficient system of public free schools," or (ii) imposed a statewide ad valorem tax in violation of article VIII, section 1-e of the Texas Constitution because the statutory limit on property taxes levied by school districts for maintenance and operation purposes had allegedly denied school districts meaningful discretion in setting their tax rates. In response to the Court's previous decisions, the Legislature enacted multiple laws that made substantive changes in the way the Finance System is funded in efforts to address the prior decisions declaring the Finance System unconstitutional.

On May 13, 2016, the Court issued its opinion in the most recent school finance litigation, *Morath, et al. v. The Texas Taxpayer and Student Fairness Coalition, et al.*, No. 14-0776 (Tex. May 13, 2016) ("Morath"). The plaintiffs and intervenors in the case had alleged that the Finance System, as modified by the Legislature in part in response to prior decisions of the Court, violated article VII, section 1 and article VIII, section 1-e of the Texas Constitution. In its opinion, the Court held that "despite the imperfections of the current school funding regime, it meets minimum constitutional requirements." The Court also noted that:

Lawmakers decide if laws pass, and judges decide if those laws pass muster. But our lenient standard of review in this policy-laden area counsels modesty. The judicial role is not to second-guess whether our system is optimal, but whether it is constitutional. Our Byzantine school funding "system" is undeniably imperfect, with immense room for improvement. But it satisfies minimum constitutional requirements.

**Possible Effects of Litigation And Changes in Law**

The Court's decision in *Morath* upheld the constitutionality of the Finance System but noted that the Financing System was "undeniably imperfect." While not compelled by the *Morath* decision to reform the Finance System, the Legislature could enact future changes to the Finance System. Any such changes could benefit or be a detriment to the District. If the Legislature enacts future changes to, or fails adequately to fund the Finance System, or if changes in circumstances otherwise provide grounds for a challenge, the Finance System could be challenged again in the future.

**District Approach**

The District approach to coping with the combination of fast student growth in a restricted funding environment that satisfies minimum constitutional requirements with increasing academic standards has been to ensure that the budget process is instructionally driven and guided by the Strategic Plan. The Board of Trustees, administration, and staff are committed to making the Northwest ISD,

**The best and most sought-after school district  
where every student is future ready:**

- Ready for college
- Ready for the global workplace
- Ready for personal success

### **Total Budgets for All Governmental Funds**

The following schedule presents a comparison of revenues and expenditures for all Governmental Funds. Budgets for the General Fund, the Food Service Fund (a Special Revenue Fund) and the Debt Service Fund must be included in the official district budget (legal or fiscal year basis). For informational purposes only, budgets for other Special Revenue Funds and the Capital Projects Funds are included throughout the presentation.

#### **All Governmental Funds - Revenues**

| <b><u>Description</u></b> | <b><u>Actual<br/>2013-14</u></b> | <b><u>Actual<br/>2014-15</u></b> | <b><u>Actual<br/>2015-16</u></b> | <b><u>Budget<br/>2016-17</u></b> | <b><u>Budget<br/>2017-18</u></b> |
|---------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| General Fund              | \$155,020,230                    | \$160,682,701                    | \$172,860,543                    | \$181,496,440                    | \$201,004,794                    |
| Special Revenue Funds     | 19,790,753                       | 20,647,906                       | 17,931,769                       | 11,370,697                       | 12,260,545                       |
| Debt Service Funds        | 43,827,003                       | 48,398,855                       | 53,225,430                       | 52,385,670                       | 68,369,122                       |
| Capital Projects Funds    | 260,897                          | 314,039                          | 717,714                          | 658,224                          | 715,365                          |
| Total                     | <u>\$218,898,883</u>             | <u>\$230,043,501</u>             | <u>\$244,735,456</u>             | <u>\$245,911,031</u>             | <u>\$282,349,826</u>             |

#### **All Governmental Funds - Revenues**

| <b><u>Description</u></b> | <b><u>Actual<br/>2013-14</u></b> | <b><u>Actual<br/>2014-15</u></b> | <b><u>Actual<br/>2015-16</u></b> | <b><u>Budget<br/>2016-17</u></b> | <b><u>Budget<br/>2017-18</u></b> |
|---------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Local Sources             | \$166,217,587                    | \$183,138,944                    | \$196,517,115                    | \$199,021,790                    | \$243,373,909                    |
| State Revenues            | 41,248,007                       | 35,409,112                       | 40,484,208                       | 39,917,553                       | 31,397,493                       |
| Federal Revenues          | 11,433,289                       | 11,495,445                       | 7,734,133                        | 6,971,688                        | 7,578,424                        |
| Total                     | <u>\$218,898,883</u>             | <u>\$230,043,501</u>             | <u>\$244,735,456</u>             | <u>\$245,911,031</u>             | <u>\$282,349,826</u>             |

#### **All Governmental Funds - Expenditures**

| <b><u>Description</u></b> | <b><u>Actual<br/>2013-14</u></b> | <b><u>Actual<br/>2014-15</u></b> | <b><u>Actual<br/>2015-16</u></b> | <b><u>Budget<br/>2016-17</u></b> | <b><u>Budget<br/>2017-18</u></b> |
|---------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| General Fund              | \$143,352,127                    | \$157,748,878                    | \$172,078,169                    | \$191,496,440                    | \$201,004,794                    |
| Special Revenue Fund      | 19,272,500                       | 20,146,388                       | 19,323,688                       | 11,229,528                       | 12,260,545                       |
| Debt Service Funds        | 40,473,662                       | 45,483,917                       | 56,736,517                       | 52,844,514                       | 66,855,228                       |
| Capital Projects Funds    | 63,337,573                       | 73,875,903                       | 156,578,605                      | 100,501,343                      | 100,715,366                      |
| Total                     | <u>\$266,435,862</u>             | <u>\$297,255,086</u>             | <u>\$404,716,981</u>             | <u>\$356,228,706</u>             | <u>\$380,750,656</u>             |

#### **All Governmental Funds - Expenditures by Object**

| <b><u>Description</u></b> | <b><u>Actual<br/>2013-14</u></b> | <b><u>Actual<br/>2014-15</u></b> | <b><u>Actual<br/>2015-16</u></b> | <b><u>Budget<br/>2016-17</u></b> | <b><u>Budget<br/>2017-18</u></b> |
|---------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Payroll Costs             | \$119,120,015                    | \$131,787,710                    | \$139,705,160                    | \$154,294,105                    | \$164,044,224                    |
| Contracted Services       | 29,620,519                       | 31,150,799                       | 33,172,093                       | 35,616,050                       | 36,150,351                       |
| Supplies and Materials    | 20,351,807                       | 19,922,948                       | 49,579,774                       | 33,158,358                       | 22,017,846                       |
| Other Operating Costs     | 4,534,216                        | 4,971,413                        | 5,032,029                        | 4,350,074                        | 4,274,238                        |
| Debt Service              | 40,663,662                       | 45,484,136                       | 56,736,517                       | 52,844,514                       | 67,564,716                       |
| Capital Outlay            | 52,145,645                       | 63,938,076                       | 120,491,406                      | 78,227,045                       | 86,699,281                       |
| Total                     | <u>\$266,435,862</u>             | <u>\$297,255,086</u>             | <u>\$404,716,981</u>             | <u>\$356,228,706</u>             | <u>\$380,750,656</u>             |

## **Analysis of Adopted Budgets**

**General Fund** - This fund budgeted at \$201,004,794 is established to account for resources financing the fundamental operations of the District, in partnership with the community, in enabling and motivating students to reach their full potential. All revenues and expenditures not required to be accounted for in other funds are included here. This is a budgeted fund and any fund balances are considered resources available for current operations. Fund balances may be appropriated by the Board of Trustees to implement its responsibilities.

Local Revenues are driven by property taxes and State Program revenues are driven by the Texas Education Agency ("TEA") calculated Foundation School Program. General Fund current expenditures increased by \$9,508,354 from 2016-17 reflecting a projected increase in enrollment of 1,068 students from 22,095 in 2016-17 to 23,163 in 2017-18.

The District approach to coping with the combination of fast student growth in a restricted funding environment with increasing academic standards has been to ensure that the budget process is instructionally driven and guided by the Strategic Plan. During the budget development process the Administration reviewed all revenues and expenditures and focused on aligning the allocation of resources, both personnel and financial, with the accomplishment of the goals and objectives. All cost increases are referenced to the Strategic Plan Goals.

The 2017-18 Maintenance & Operations tax rate remained unchanged and was set at \$1.04000.

Budget Highlights detailing major changes to the General Fund budget are listed beginning on page 23.

**Special Revenue Funds** - These funds budgeted at \$12,175,268 in total are established to account for federally financed or expenditures legally restricted for specified purposes and Food Service Program transactions. Except for the Food Service fund, any unused balances are returned to the grantor at the close of specified project periods. The Food Service fund is the only required budgeted fund. For all other funds in this fund type, project accounting is employed to maintain integrity for the various sources of funds. The District's Food Service Fund budgeted at \$8,369,614 is considered a special revenue fund.

**Debt Service Funds** - This governmental fund budgeted at \$66,855,228 is established to account for payment of principal and interest on long-term general obligation debt and other long-term debts for which a tax has been dedicated. This is a budgeted fund and a separate bank account is maintained for this fund. In 2017 the District closed out the 2012 and 2008 bond authorizations issuing unlimited tax bonds of \$55,000,000 from the 2012 bond authorization and \$45,000,000 in from the 2008 bond authorization. The District's voters authorized \$399 million in bonds on May 6, 2017. Authorized, but unissued unlimited tax bonds therefore total \$399,000,000.

Since 2015 the debt management actions of the District's Board of Trustees, administration, and the financial team have implemented five refunding programs and prepaid \$4.1 million of existing bonds to reduce the cost of voter-approved bonds. These debt management actions generated \$78,793,949 of savings to the District's taxpayers. The reduction in debt service payments will help the District accommodate the future issuances of the \$399,000,000 2017 bond authorization election approved by the District's voters.

The District's bonds are rated Aaa by Moody's Investor Services and AAA by Fitch Ratings, by virtue of the Permanent School Fund of the State of Texas. The underlying credit ratings of the district are Aa2 by Moody's Investor Services and AA by Fitch Ratings.

The 2017-18 Interest & Sinking tax rate was increased from \$0.41250 to \$0.45000. The 2017 - 2018 increase of \$0.03750 in the Interest and Sinking Tax (I&S) tax rate reflects the passage of the 2017 Bond Authorization election.



**Capital Projects Funds** - This governmental fund budgeted at \$100,715,366 is established to account for proceeds, on the modified accrual basis, from the sale of bonds and other resources to be used for Board authorized acquisition, construction, or renovation as well as furnishing and equipping of major capital facilities. The District is one of the fastest growing school districts in Texas. Over the last three audited school years, 2013-14 through 2015-16, the District has annually averaged \$97,930,694 in construction related expenditures – over \$1.8 million dollars per week for three consecutive years. The Capital Projects fund balance is budgeted to be drawn down as the projects currently in progress are finalized.

### **Capital Projects History**

The Northwest Independent School District lies within one of the fastest growing areas in Texas. The District serves 23,163 students in grades pre-kindergarten through twelfth, a projected increase of 1,068 students. The district operates three comprehensive high schools, an accelerated high school, five middle schools, 17 elementary schools, a special programs center and a community-based youth residential program.

In **2001** District voters approved a \$182.2 million dollar bond issue to accommodate the 3,000 additional students expected to enroll in the district over the next five years. This bond provided for renovations at every school, classroom additions, campus improvements, and a new stadium. However, differing from the previous bond issue, the focus was on renovating and expanding existing campuses.

In **2005**, the District voters passed a \$224.5 million bond election. Ninety-six percent of this bond addressed student enrolment growth. The bond package contained: \$209.4 million providing 7,000 seats for student growth, \$10 million for technology improvements & replacement, and \$5.1 million for roof and HVAC replacement projects.

In **2008**, District voters passed a \$260 million bond election. Ninety-two percent of this bond addressed student enrolment growth. The bond package contained: \$216.0 million providing one middle school and seven elementary schools, \$17.0 million for technology for new schools, replacement, and initiatives, \$9.9 million for classroom additions and roof and HVAC system replacements, \$9.5 million for one middle school and eight elementary school sites, and \$7.6 million for orchestra classrooms and Career Pathways/Academies

In **2012**, District voters passed a \$255 million bond election. Eighty-three percent of this bond addresses student enrolment growth. The bond package contained: \$212 million providing (4,000 seats) one high school, one middle school, Career Academies and Pathways, and classrooms for Science, Math, & Environmental Studies, \$25 million for technology for new schools, replacement, and initiatives, \$18.6 million for classroom additions, safety & security equipment updates, roof, flooring, and HVAC system replacements.

On May 6, **2017**, District voters passed a \$399 million bond election. Enrollment is expected to increase by an additional 6,200 students during the next five years. Combined with current school district projects, the bond will provide for an additional 7,000 student seats. This bond authorization includes funds for:

- Student Population Growth
- Aging Conditions of Existing Facilities
- Safety & Security of our Students & Staff
- Technology Infrastructure & Devices
- Advancing Student Programs

### **Operating Costs**

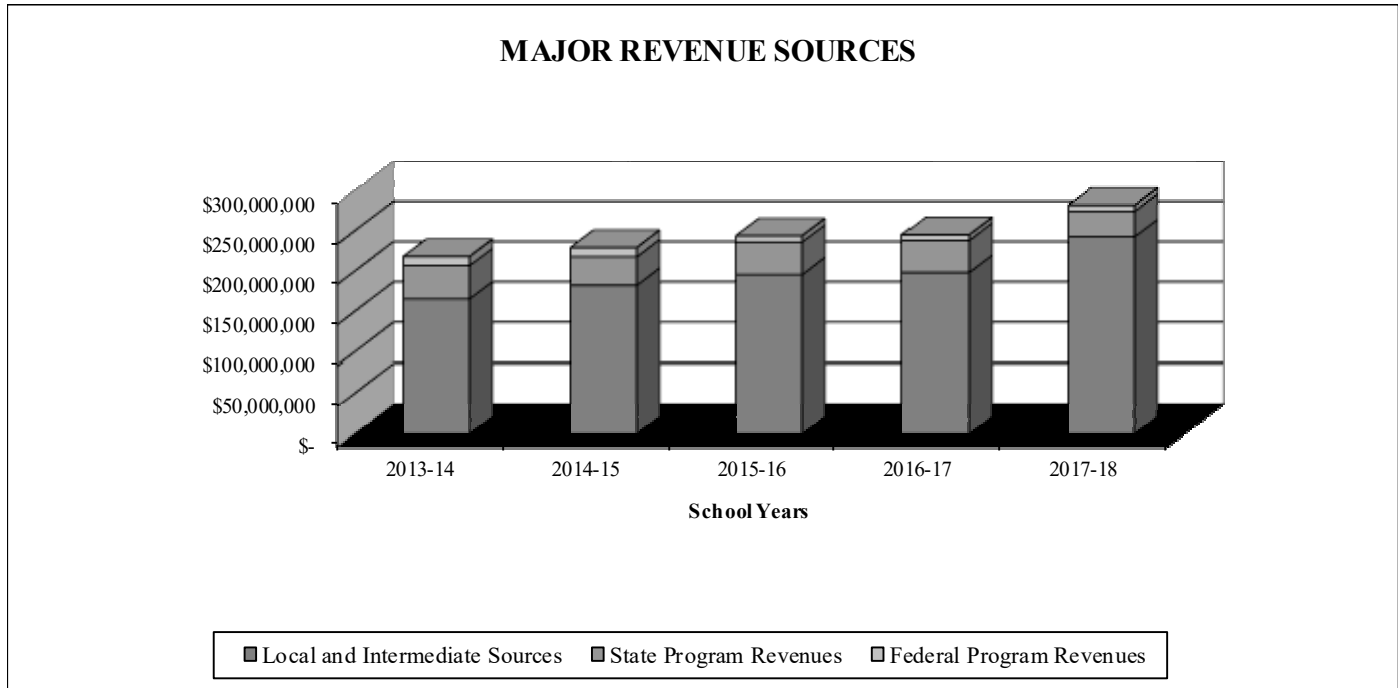
With the opening of any new school, the General Fund is increased to address the additional costs of school operations. These additional operating costs are funded through property taxes and state funding. The 2016-2017 and 2017-2018 school years are unusual in that no new campus opened. The estimated operating costs of new construction for the remaining 2012 and new 2017 Bond Authorization Projects are shown on page 11.

| NORTHWEST INDEPENDENT SCHOOL DISTRICT         |             |               |                       |                  |    |    |    |    |  |
|---|-------------|---------------|-----------------------|------------------|----|----|----|----|--|
| CAPITAL PROJECTS FUNDS - MASTER PROJECT LIST  |             |               |                       |                  |    |    |    |    |  |
| 2017 BOND AUTHORIZATION                       |             |               |                       |                  |    |    |    |    |  |
| BUDGET FOR THE YEAR ENDING JUNE 30, 2018      |             |               |                       |                  |    |    |    |    |  |
|   |             |               |                       | Project Schedule |    |    |    |    |  |
|   | Project     | Project       | Original              | 17               | 18 | 19 | 20 | 21 |  |
| <u>Project</u>                                | <u>Type</u> | <u>Number</u> | <u>Budget</u>         | 18               | 19 | 20 | 21 | 22 |  |
| <b><u>Enrollment &amp; Program Growth</u></b> |             |               |                       |                  |    |    |    |    |  |
| New Elementary #19                            | New         | 17-122-2      | \$ 30,616,967         |                  | X  |    |    |    |  |
| New Elementary #20                            | New         | 17-123-2      | 32,754,099            |                  |    | X  |    |    |  |
| New Elementary #21                            | New         | 17-124-2      | 35,046,886            |                  |    |    | X  |    |  |
| New Haslet Replacement                        | New         | 17-101-2      | 32,754,099            |                  |    | X  |    |    |  |
| Natatorium                                    | New         | 17-NAT-2      | 31,066,389            |                  |    | X  |    |    |  |
| <b><u>Technology</u></b>                      |             |               |                       |                  |    |    |    |    |  |
| Infrastructure and Hardware                   | Technology  | 17-INFR       | 23,167,935            |                  |    | X  |    |    |  |
| Student Device Refresh                        | Technology  | 17-SDR        | 5,100,000             |                  |    | X  |    |    |  |
| Teacher/Staff Device Refresh                  | Technology  | 17-TDR        | 6,834,000             |                  |    | X  |    |    |  |
| Virtual Desktop Infrastructure                | Technology  | 17-VDESK      | 2,295,000             |                  |    | X  |    |    |  |
| <b><u>Additions and Improvements</u></b>      |             |               |                       |                  |    |    |    |    |  |
| <b><u>Safety and Security:</u></b>            |             |               |                       |                  |    |    |    |    |  |
| Entrance/Reception Improvements               | Improvement | 17-RECEP      | 881,815               |                  |    | X  |    |    |  |
| Door Hardware Upgrades                        | Improvement | 17-DOORS      | 1,174,630             |                  |    | X  |    |    |  |
| Access Control and Intrusion Alarms           | Improvement | 17-ALARM      | 4,407,766             |                  |    | X  |    |    |  |
| Security Cameras                              | Improvement | 17-CAM        | 2,352,790             |                  |    | X  |    |    |  |
| Intercom and Phone Systems                    | Improvement | 17-951PN      | 5,264,600             |                  |    | X  |    |    |  |
| <b><u>Additions to Increase Capacity:</u></b> |             |               |                       |                  |    |    |    |    |  |
| BNHS Additions/Renovations                    | Additions   | 17-007-1      | 54,126,908            |                  | X  |    |    |    |  |
| NHS Additions/Renovations                     | Additions   | 17-001-1      | 19,594,088            |                  |    | X  |    |    |  |
| EHS Additions/Renovations                     | Additions   | 17-011-1      | 21,765,710            |                  |    | X  |    |    |  |
| Chisholm Trail Additions/Renovations          | Additions   | 17-044-1      | 4,854,245             |                  |    | X  |    |    |  |
| Pike Additions/Renovations                    | Additions   | 17-043-1      | 5,613,511             |                  |    | X  |    |    |  |
| Wilson Additions/Renovations                  | Additions   | 17-046-1      | 786,282               |                  |    | X  |    |    |  |
| Tidwell Additions/Renovations                 | Additions   | 17-045-1      | 3,604,878             |                  |    |    | X  |    |  |
| Medlin Additions/Renovations                  | Additions   | 17-042-1      | 8,191,698             |                  |    |    | X  |    |  |
| Beck Additions/Renovations                    | Additions   | 17-109-1      | 3,734,963             | X                |    |    |    |    |  |
| Hughes Additions/Renovations                  | Additions   | 17-113-1      | 5,039,721             | X                |    |    |    |    |  |
| Ag Barn Additions/Renovations                 | Additions   | 17-001AG      | 3,474,474             |                  | X  |    |    |    |  |
| Existing ES Additions/Renovations             | Additions   | 17-999-1      | 10,791,849            |                  |    | X  |    |    |  |
| <b><u>Renovations</u></b>                     |             |               |                       |                  |    |    |    |    |  |
| Misc. ES Renovations                          | Renovation  | 17-999-1      | 12,181,193            |                  |    | X  |    |    |  |
| Haslet to Admin. Conversion Renovations       | Renovation  | 17-ANNEX      | 10,648,109            |                  |    |    | X  |    |  |
| Classroom Furniture Refresh                   | Renovation  | 17-951-1      | 2,790,720             |                  |    | X  |    |    |  |
| <b><u>Site Purchases</u></b>                  |             |               |                       |                  |    |    |    |    |  |
|   | Purchase    | 17-S99-8      | 18,084,675            | X                |    |    |    |    |  |
| <b><u>TOTAL</u></b>                           |             |               |                       |                  |    |    |    |    |  |
|   |             |               | <b>\$ 399,000,000</b> |                  |    |    |    |    |  |

| NORTHWEST INDEPENDENT SCHOOL DISTRICT    |              |                   |                     |                     |                     |
|--|--------------|-------------------|---------------------|---------------------|---------------------|
| CAPITAL PROJECTS FUNDS                   |              |                   |                     |                     |                     |
| OPERATING COSTS                          |              |                   |                     |                     |                     |
| BUDGET FOR THE YEAR ENDING JUNE 30, 2018 |              |                   |                     |                     |                     |
| 2012 AND 2017 BOND AUTHORIZATIONS        |              |                   |                     |                     |                     |
|  | Adopted      | Adopted           |                     |                     |                     |
|  | Budget       | Budget            | Financial Forecast  |                     |                     |
| <u>Project</u>                           | <u>16-17</u> | <u>17-18</u>      | <u>18-19</u>        | <u>19-20</u>        | <u>20-21</u>        |
| Senior High School - Additions           |              |                   |                     |                     |                     |
| <b>Contracted Services:</b>              |              |                   |                     |                     |                     |
| * Custodial                              | -            | -                 | -                   | 62,433              | 127,363             |
| * Water                                  | -            | -                 | -                   | 24,442              | 49,862              |
| * Electricity                            | -            | -                 | -                   | 37,745              | 77,000              |
| * Propane                                | -            | -                 | -                   | 3,167               | 6,461               |
| * Garbage                                | -            | -                 | -                   | 2,990               | 6,099               |
|  |              |                   |                     |                     |                     |
| Adams Middle School - New Construction   |              |                   |                     |                     |                     |
| <b>Payroll Costs:</b>                    |              |                   |                     |                     |                     |
| * School Leadership                      | -            | -                 | 379,199             | -                   | -                   |
| * Instructional Resources                | -            | -                 | 82,378              | -                   | -                   |
| * Counseling Services                    | -            | -                 | 234,681             | -                   | -                   |
| * Health Services                        | -            | -                 | 70,484              | -                   | -                   |
| * Data Processing                        | -            | -                 | 27,854              | -                   | -                   |
|  |              |                   |                     |                     |                     |
| <b>Contracted Services:</b>              |              |                   |                     |                     |                     |
| * Custodial                              | -            | -                 | 247,345             | -                   | -                   |
| * Water                                  | -            | -                 | 39,819              | -                   | -                   |
| * Electricity                            | -            | -                 | 129,453             | -                   | -                   |
| * Propane                                | -            | -                 | 6,276               | -                   | -                   |
| * Garbage                                | -            | -                 | 12,072              | -                   | -                   |
|  |              |                   |                     |                     |                     |
| Elementary School - New Construction     |              |                   |                     |                     |                     |
| <b>Payroll Costs:</b>                    |              |                   |                     |                     |                     |
| * School Leadership                      | -            | -                 | 261,706             | 533,882             | 272,279             |
| * Instructional Resources                | -            | -                 | 73,107              | 149,138             | 76,060              |
| * Counseling Services                    | -            | -                 | 75,952              | 154,942             | 79,020              |
| * Health Services                        | -            | -                 | 61,244              | 124,936             | 63,718              |
| * Data Processing                        | -            | -                 | 12,012              | 24,504              | 12,498              |
|  |              | -                 |                     |                     |                     |
| <b>Contracted Services:</b>              |              |                   |                     |                     |                     |
| * Custodial                              | -            | 58,531            | 119,404             | 274,032             | 124,228             |
| * Water                                  | -            | 14,725            | 30,038              | 68,938              | 31,252              |
| * Electricity                            | -            | 34,773            | 70,937              | 162,799             | 73,803              |
| * Propane                                | -            | 1,556             | 3,175               | 7,286               | 3,303               |
| * Garbage                                | -            | 4,471             | 9,120               | 20,930              | 9,488               |
|  |              |                   |                     |                     |                     |
| <b>Total</b>                             | <b>\$ -</b>  | <b>\$ 114,055</b> | <b>\$ 1,946,256</b> | <b>\$ 1,652,163</b> | <b>\$ 1,012,435</b> |
|  |              |                   |                     |                     |                     |

## Major Revenue Sources

District programs are primarily supported by local real and personal property taxes budgeted at \$234,327,567 divided between the General Fund \$166,038,445 and the Debt Service Funds at \$68,289,122. The balance is from investment earnings, co-curricular, and food service activity. State program revenues include General Fund appropriations of \$4,247,424 for the Per Capita Apportionment, \$19,338,533 for the Foundation School Program Act Entitlements, and \$7,780,180 for Teacher Retirement/TRS Care - On-Behalf Payments. The "On-Behalf" revenues equal state payments of matching teacher retirement paid for active members of the school district in accordance with GASB Statement No. 24. The remaining state program revenues and federal program revenues are associated with grants.



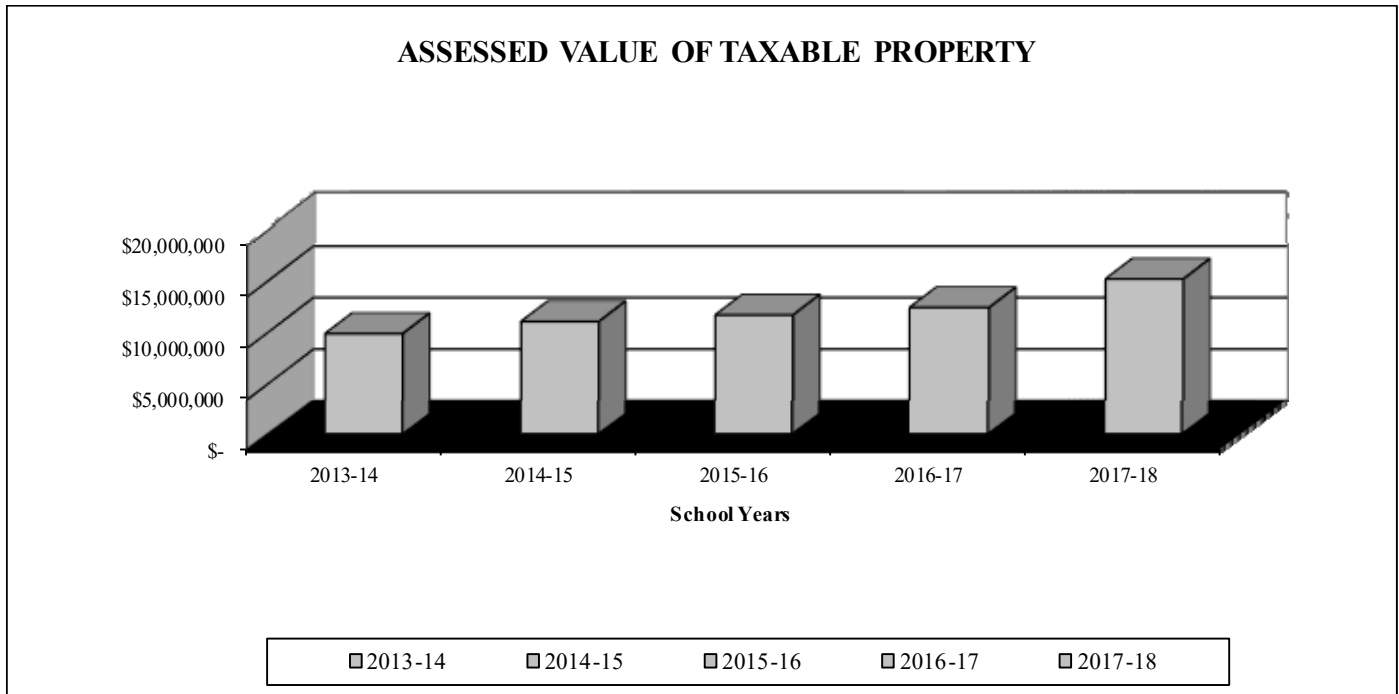
## Major Revenue Sources

| <u>Description</u>       | <u>Actual<br/>2013-14</u> | <u>Actual<br/>2014-15</u> | <u>Actual<br/>2015-16</u> | <u>Budget<br/>2016-17</u> | <u>Budget<br/>2017-18</u> |
|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Local and Intermediate   | \$166,217,587             | \$183,138,944             | \$195,157,941             | \$199,021,790             | \$243,373,909             |
| State Program Revenues   | 41,248,007                | 35,409,112                | 40,473,309                | 39,917,553                | 31,397,493                |
| Federal Program Revenues | 11,433,289                | 11,495,445                | 7,734,133                 | 6,971,688                 | 7,578,424                 |
| <b>Total Revenues</b>    | <b>\$218,898,883</b>      | <b>\$230,043,501</b>      | <b>\$244,559,869</b>      | <b>\$245,911,301</b>      | <b>\$282,349,826</b>      |

## Intergovernmental Charges – Chapter 41 Recapture

Starting in 2000-01 the District fell under the provisions of Chapter 41, Texas Education Code. A key "equity" chapter in the Texas Education Code (TEC) is Chapter 41 which is devoted to wealth equalization. District expenditures under the State of Texas mandated Chapter 41 wealth equalization total \$279,464,367 inception to date. The District's wealth per student for the 2017-18 school year is projected to be less than the equalized wealth value.

### Assessed Value of Taxable Property



### **Assessed Value of Taxable Property All Amounts in Thousands (\$1,000s)**

| <u>Description</u>         | <u>Actual<br/>2013-14</u> | <u>Actual<br/>2014-15</u> | <u>Actual<br/>2015-16</u> | <u>Budget<br/>2016-17</u> | <u>Budget<br/>2017-18</u> |
|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| CAD Certified Value        | \$ 9,956,651              | \$11,135,845              | \$11,766,765              | \$12,481,704              | \$15,255,056              |
| Comptroller Property Value | \$10,275,641              | \$11,490,634              | \$12,099,914              | \$12,917,014              | \$ N / A                  |

### **DISCUSSION**

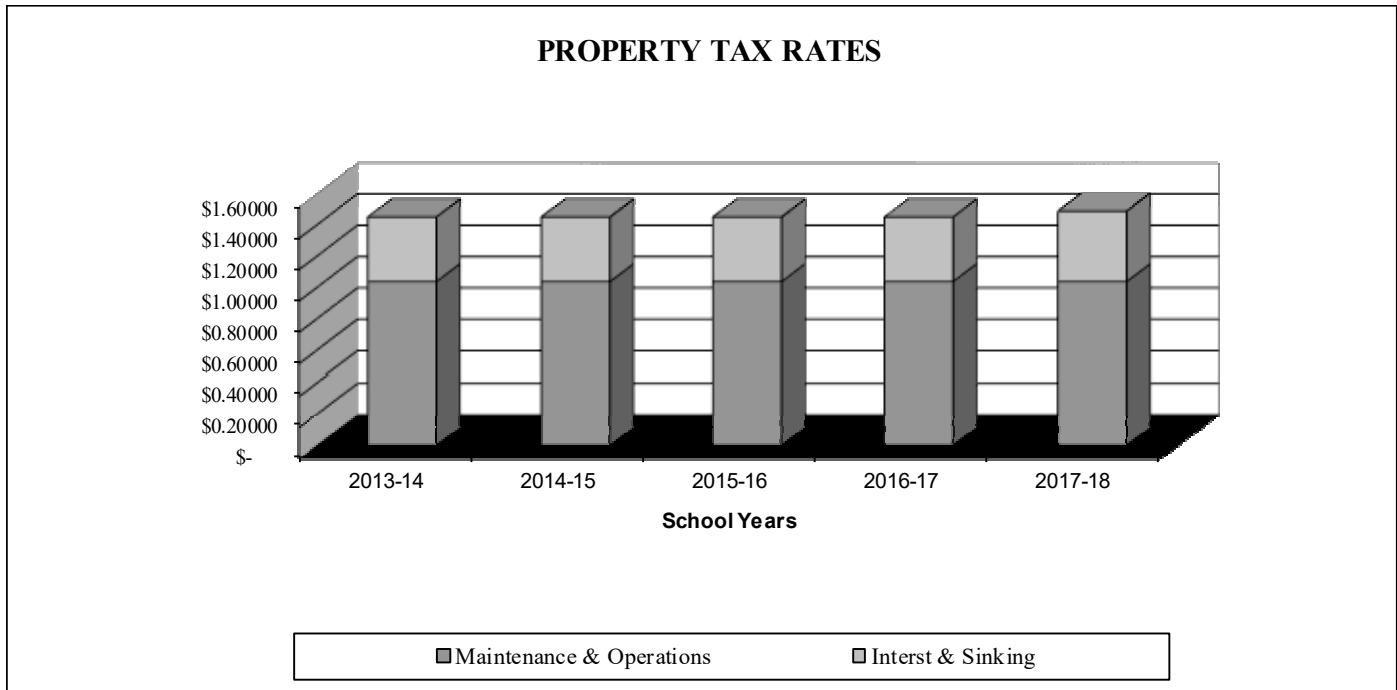
The Denton, Tarrant, and Wise Central Appraisal Districts ("CAD") certify the appraisal records by July 25th of every tax year based on property values as of January 1st of the tax year. All properties are assessed at 100% of market value. The CAD Certification of the 2017 Appraisal Records occurred in late July and the Denton County Tax Assessor-Collector calculated the rollback tax rate shortly thereafter. The required legal notice was published on August 19<sup>th</sup>. The Board of Trustees held the required public meeting and adopted the tax rate on August 28, 2017.

The District's fiscal year runs from July 1<sup>st</sup> to June 30<sup>th</sup>. Therefore, the 2017 Certified Estimate Appraisal Roll Totals occurred in early June and the rollback tax rate was calculated shortly thereafter. The required legal notice was published on June 17<sup>th</sup>. The Board of Trustees held the required public meeting and adopted the budget on June 26, 2017.

The Texas Comptroller of Public Accounts annually certifies the final value property values on or before July 1<sup>st</sup> 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 41 provisions.



## Property Tax Rates



## Property Tax Rates

| <u>Description</u>       | <u>Actual</u><br><u>2013-14</u> | <u>Actual</u><br><u>2014-15</u> | <u>Actual</u><br><u>2015-16</u> | <u>Budget</u><br><u>2016-17</u> | <u>Budget</u><br><u>2017-18</u> |
|--------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Maintenance & Operations | \$ 1.04000                      | \$ 1.04000                      | \$ 1.04000                      | \$ 1.04000                      | \$ 1.04000                      |
| Interest & Sinking       | <u>0.41250</u>                  | <u>0.41250</u>                  | <u>0.41250</u>                  | <u>0.41250</u>                  | <u>0.45000</u>                  |
| Total Tax Rate           | \$ <u>1.45200</u>               | \$ <u>1.45200</u>               | \$ <u>1.45250</u>               | \$ <u>1.45250</u>               | \$ <u>1.49000</u>               |

## **DISCUSSION**

The Board of Trustees adopted the tax rates on August 22<sup>nd</sup> after giving appropriate public notice. School district tax rates consist of a Maintenance & Operations ("M&O") and an Interest & Sinking ("I&S") tax rate.

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

Interest and Sinking Tax (I&S): A tax levied and money used by school districts to pay for voter approved bonded indebtedness, usually construction of facilities or other capital needs.

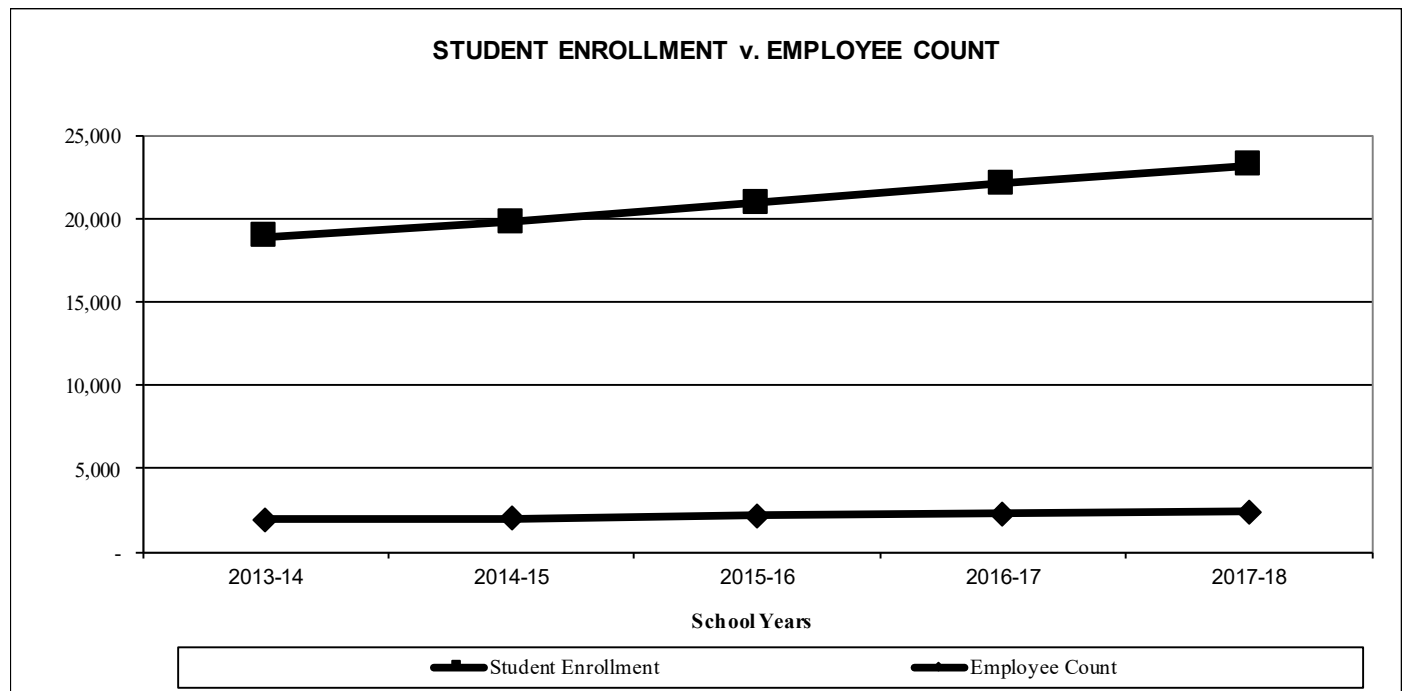
The M&O tax rate is unchanged. The 2017 - 2018 increase of \$0.03750 in the Interest and Sinking Tax (I&S) tax rate reflects the passage of the 2017 Bond Authorization election.

## Student Enrollment Projections

The annual enrollment projections are generated by Templeton Demographics. The enrollment projections are then reviewed by a District team before release to the campuses:

| <u>Department</u>                       | <u>Focus</u>                 |
|---|------------------------------|
| • Financial Services                    | Five-Year Financial Forecast |
| • Facilities, Planning and Construction | Capital Projects Forecast    |
| • Administrative Services               | Staffing Forecast            |

Templeton Demographics presents quarterly demographics reports to the Board of Trustees to explain the findings, provide comment on new and potential housing developments and create an understanding of future residential developments' impact on the school district. The District is projected to grow to 23,163 students in 2017 - 2018 an increase of 1,068 students.



### Student Enrollment vs. Employee Count

Student growth drives employee growth. As described in the Organizational Section – Budget Process the District annually reviews the High School, Middle School, and Elementary School Staffing Formulas.

## Student Enrollment Projections

| <u>Method</u>   | <u>Year</u> | <u>Total</u> | <u>Elementary<br/>(EC-5<sup>th</sup>)</u> | <u>Middle<br/>(6<sup>th</sup>-8<sup>th</sup>)</u> | <u>High School<br/>(9<sup>th</sup>-12<sup>th</sup>)</u> |
|-----------------|-------------|--------------|---|---|---|
| <b>Actual</b>   | 2013-14     | 18,893       | 9,346                                     | 4,425   | 5,122   |
|                 | 2014-15     | 19,760       | 9,655                                     | 4,612   | 5,493   |
|                 | 2015-16     | 20,900       | 10,123                                    | 4,798   | 5,979   |
| <b>Budget</b>   | 2016-17     | 22,095       | 10,574                                    | 5,155   | 6,366   |
|                 | 2017-18     | 23,163       | 11,081                                    | 5,419   | 6,663   |
| <b>Forecast</b> | 2018-19     | 24,298       | 11,611                                    | 5,714   | 6,973   |
|                 | 2019-20     | 25,558       | 12,317                                    | 5,995   | 7,246   |
|                 | 2020-21     | 27,008       | 12,918                                    | 6,412   | 7,679   |

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
ENROLLMENT BY ORGANIZATION  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <b>Description</b>                        | <b>Actual<br/><u>2013-14</u></b> | <b>Actual<br/><u>2014-15</u></b> | <b>Actual<br/><u>2015-16</u></b> | <b>Budget<br/><u>2016-17</u></b> | <b>Budget<br/><u>2017-18</u></b> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Northwest High School                     | 2,666                            | 2,790                            | 2,255                            | 2,035                            | 1,714                            |
| Byron Nelson High School                  | 2,306                            | 2,552                            | 2,557                            | 2,630                            | 2,614                            |
| V. R. Eaton High School                   | -                                | -                                | 982                              | 1,527                            | 2,161                            |
| James M. Steele Accelerated High School   | 113                              | 120                              | 139                              | 141                              | 142                              |
| Alternative Education Campuses            | 37                               | 32                               | 46                               | 33                               | 31                               |
| <b>Total High Schools</b>                 | <b><u>5,122</u></b>              | <b><u>5,493</u></b>              | <b><u>5,979</u></b>              | <b><u>6,366</u></b>              | <b><u>6,663</u></b>              |
| Medlin Middle School                      | 1,016                            | 1,078                            | 1,108                            | 1,200                            | 1,150                            |
| Gene Pike Middle School                   | 772                              | 743                              | 771                              | 767                              | 920                              |
| Chisholm Trail Middle School              | 877                              | 899                              | 987                              | 1,057                            | 1,080                            |
| John M. Tidwell Middle School             | 995                              | 1,048                            | 1,107                            | 1,252                            | 1,225                            |
| Truett Wilson Middle School               | 765                              | 844                              | 825                              | 879                              | 1,044                            |
| <b>Total Middle Schools</b>               | <b><u>4,425</u></b>              | <b><u>4,612</u></b>              | <b><u>4,798</u></b>              | <b><u>5,155</u></b>              | <b><u>5,419</u></b>              |
| Haslet Elementary School                  | 452                              | 403                              | 423                              | 436                              | 651                              |
| Justin Elementary School                  | 489                              | 504                              | 532                              | 532                              | 598                              |
| Lakeview Elementary School                | 549                              | 565                              | 559                              | 596                              | 606                              |
| Roanoke Elementary School                 | 697                              | 730                              | 707                              | 688                              | 745                              |
| Seven Hills Elementary School             | 568                              | 558                              | 532                              | 550                              | 570                              |
| Samuel Beck Elementary School             | 713                              | 719                              | 803                              | 823                              | 866                              |
| W. R. Hatfield Elementary School          | 449                              | 411                              | 450                              | 469                              | 513                              |
| Prairie View Elementary School            | 444                              | 452                              | 424                              | 439                              | 413                              |
| Sonny and Allegra Nance Elementary School | 476                              | 454                              | 490                              | 534                              | 558                              |
| J. Lyndal Hughes Elementary School        | 514                              | 545                              | 547                              | 566                              | 654                              |
| Kay Granger Elementary School             | 926                              | 890                              | 902                              | 910                              | 947                              |
| Sendera Ranch Elementary School           | 561                              | 595                              | 582                              | 575                              | 586                              |
| O. A. Peterson Elementary School          | 677                              | 764                              | 845                              | 927                              | 775                              |
| Clara Love Elementary School              | 612                              | 684                              | 712                              | 712                              | 640                              |
| J. C. Thompson Elementary School          | 470                              | 525                              | 559                              | 576                              | 627                              |
| Carl E. Schluter Elementary School        | 469                              | 518                              | 616                              | 706                              | 729                              |
| Wayne A. Cox Elementary School            | 280                              | 338                              | 440                              | 535                              | 603                              |
| <b>Total Elementary Schools</b>           | <b><u>9,346</u></b>              | <b><u>9,655</u></b>              | <b><u>10,123</u></b>             | <b><u>10,574</u></b>             | <b><u>11,081</u></b>             |
| <b>Total Enrollment</b>                   | <b><u>18,893</u></b>             | <b><u>19,760</u></b>             | <b><u>20,900</u></b>             | <b><u>22,095</u></b>             | <b><u>23,163</u></b>             |

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
EMPLOYEE COUNT BY ORGANIZATION  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <b>Description</b>                        | <b><u>Actual<br/>2013-14</u></b> | <b><u>Actual<br/>2014-15</u></b> | <b><u>Actual<br/>2015-16</u></b> | <b><u>Budget<br/>2016-17</u></b> | <b><u>Budget<br/>2017-18</u></b> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Northwest High School                     | 222.26                           | 230.80                           | 197.93                           | 193.04                           | 181.48                           |
| Byron Nelson High School                  | 187.57                           | 196.50                           | 196.01                           | 206.00                           | 210.94                           |
| V. R. Eaton High School                   | -                                | 2.00                             | 103.00                           | 135.13                           | 176.71                           |
| James M. Steele Accelerated High School   | 21.25                            | 24.40                            | 24.40                            | 26.00                            | 27.00                            |
| Alternative Education Campuses            | 16.13                            | 13.00                            | 13.00                            | 13.00                            | 14.00                            |
| <b>Total High Schools</b>                 | <b><u>447.20</u></b>             | <b><u>466.70</u></b>             | <b><u>534.43</u></b>             | <b><u>573.17</u></b>             | <b><u>610.13</u></b>             |
| Medlin Middle School                      | 79.63                            | 79.73                            | 87.13                            | 92.63                            | 94.00                            |
| Gene Pike Middle School                   | 74.52                            | 71.00                            | 69.00                            | 74.25                            | 80.00                            |
| Chisholm Trail Middle School              | 82.28                            | 86.00                            | 86.25                            | 93.00                            | 93.13                            |
| John M. Tidwell Middle School             | 81.55                            | 84.88                            | 94.00                            | 97.00                            | 97.13                            |
| Truett Wilson Middle School               | 65.63                            | 74.00                            | 77.25                            | 82.00                            | 88.00                            |
| <b>Total Middle Schools</b>               | <b><u>383.60</u></b>             | <b><u>395.60</u></b>             | <b><u>413.63</u></b>             | <b><u>438.88</u></b>             | <b><u>452.25</u></b>             |
| Haslet Elementary School                  | 41.00                            | 40.00                            | 39.00                            | 49.00                            | 56.00                            |
| Justin Elementary School                  | 44.10                            | 46.00                            | 45.00                            | 48.50                            | 51.00                            |
| Lakeview Elementary School                | 46.25                            | 48.00                            | 48.00                            | 52.00                            | 54.00                            |
| Roanoke Elementary School                 | 56.10                            | 65.00                            | 70.00                            | 68.00                            | 67.50                            |
| Seven Hills Elementary School             | 47.15                            | 50.60                            | 53.60                            | 56.10                            | 55.60                            |
| Samuel Beck Elementary School             | 66.75                            | 64.00                            | 62.00                            | 65.60                            | 68.50                            |
| W. R. Hatfield Elementary School          | 48.25                            | 48.50                            | 46.50                            | 49.00                            | 51.00                            |
| Prairie View Elementary School            | 47.50                            | 49.50                            | 52.50                            | 50.50                            | 55.00                            |
| Sonny and Allegra Nance Elementary School | 45.75                            | 45.50                            | 45.00                            | 48.00                            | 50.00                            |
| J. Lyndal Hughes Elementary School        | 49.25                            | 52.00                            | 57.00                            | 56.00                            | 57.00                            |
| Kay Granger Elementary School             | 65.25                            | 70.10                            | 72.10                            | 73.60                            | 71.60                            |
| Sendera Ranch Elementary School           | 52.25                            | 52.00                            | 58.00                            | 55.00                            | 54.00                            |
| O. A. Peterson Elementary School          | 59.35                            | 63.00                            | 67.00                            | 66.00                            | 67.00                            |
| Clara Love Elementary School              | 48.60                            | 56.35                            | 61.35                            | 61.35                            | 56.00                            |
| J. C. Thompson Elementary School          | 44.05                            | 48.00                            | 55.00                            | 55.00                            | 55.00                            |
| Carl E. Schluter Elementary School        | 41.10                            | 45.00                            | 50.50                            | 64.00                            | 64.00                            |
| Wayne A. Cox Elementary School            | 38.50                            | 35.50                            | 45.50                            | 55.00                            | 55.00                            |
| <b>Total Elementary Schools</b>           | <b><u>841.20</u></b>             | <b><u>879.05</u></b>             | <b><u>928.05</u></b>             | <b><u>972.65</u></b>             | <b><u>988.20</u></b>             |
| Enhanced Services                         | 65.50                            | 75.50                            | 78.00                            | 83.00                            | 92.15                            |
| Cocurricular/Extracurricular Activities   | 8.00                             | 9.00                             | 9.00                             | 10.00                            | 13.00                            |
| Superintendent of Schools                 | 3.00                             | 3.50                             | 3.50                             | 5.00                             | 4.00                             |
| Legal Counsel                             | -                                | -                                | -                                | -                                | 2.00                             |
| Communications                            | 7.00                             | 9.00                             | 9.00                             | 10.00                            | 8.00                             |
| Curriculum and Instruction                | 54.45                            | 24.70                            | 23.20                            | 24.20                            | 25.20                            |
| Administrative Services                   | 14.50                            | 15.50                            | 15.00                            | 12.00                            | 14.00                            |
| Financial Services                        | 20.00                            | 18.00                            | 18.00                            | 19.00                            | 21.00                            |
| Technology Services                       | -                                | 36.25                            | 40.75                            | 47.50                            | 48.00                            |
| Facilities Planning, and Construction     | 44.75                            | 47.75                            | 48.75                            | 56.00                            | 58.00                            |
| Multi-Campus                              | 39.10                            | 37.95                            | 39.95                            | 54.95                            | 58.30                            |
| <b>Total Employees</b>                    | <b><u>1,928.30</u></b>           | <b><u>2,018.50</u></b>           | <b><u>2,161.25</u></b>           | <b><u>2,306.35</u></b>           | <b><u>2,394.23</u></b>           |

## **Financial Forecast**

**The General Fund Five-Year Financial Forecast is based on the following assumptions:**

- |                                      |                                      |
|--------------------------------------|--------------------------------------|
| • Student Enrollment                 | District estimate.                   |
| • Assessed Value of Taxable Property | District estimate.                   |
| • CPTD Index Value                   | <i>2017 Property Value Study.</i>    |
| • Maintenance & Operations Tax Rate  | \$1.0400 for 2017-18 and thereafter. |
| • Interest & Sinking Tax Rate        | \$0.4500 for 2017-18 and thereafter. |
| • Texas Legislature                  | Current Law                          |

## **Combined Statement of Revenues, Expenditures and Changes in Fund Balance**

The Combined Statement of Revenues, Expenditures and Changes in Fund Balance are based on forecasted student growth and current law. The forecast shows a significant deficit starting in 2018 – 2019 which will be addressed through the 2018 – 2019 budget/tax rate process. The expiration of Additional State Aid for Tax Reduction (ASATR) in 2017 – 2018 is a serious concern that the District is addressing through both legislation working with the Texas Legislature and failing to have state funding restored a Tax Ratification Election (TRE). A TRE is an election to increase the Maintenance & Operations (M&O) tax rate by 13 cents from \$1.0400 to \$1.1700. If approved by voters, a TRE would allow the District to address fast growth, maintain a balanced budget, and address the loss of ASATR.

### **Student Enrollment:**

The annual enrollment projections are generated by Templeton Demographics. The enrollment projections are then reviewed by a District team before release to the campuses. The projections are updated annually and regular reports are presented to the Board of Trustees to explain the findings, provide comments on new and potential housing developments and create an understanding of future residential developments' impact on the school district.

Tim McClure, District Architect and Planner, for Facilities, Planning and Construction, closely monitors the demographic forecast. Any revisions to the demographic forecast are incorporated into a revised budget update and presented to the Board of Trustees. Student enrollment directly determines available funds for maintenance & operations. This is critical information.

### **Assessed Value of Taxable Property:**

Assessed Value of Taxable Property projections are internally generated by Jon Graswich, Deputy Superintendent for Business and Operations, based on past growth and current economic conditions. The projections are updated annually and regular updates are presented to the Board of Trustees throughout the budget process. The District tracks and reports on the Assessed Value of Taxable Property starting with the Certified Estimate (June), the Certified Roll (July), and the ongoing reporting of post certification Supplemental values.

### **Additional State Aid for Tax Reduction (ASATR):**

The Combined Statement of Revenues, Expenditures and Changes in Fund Balance is driven by forecasted student growth from both an expenditure and a revenue viewpoint. The State of Texas funds Additional State Aid for Tax Reduction ("ASATR") to Northwest ISD at the rate of \$6,210.289 per Weighted Average Daily Attendance ("WADA") for 2016 – 2017. However, starting in 2017 – 2018 this provision in law expires. The District loss of state program funds is estimated at \$8,385,586 in 2017 – 2018 increasing to an annual loss in excess of \$10,000,000.

### **Tax Rate Analysis:**

The District's Maintenance & Operations (M&O) tax rate is budgeted at \$1.0400. The District is allowed \$0.17 of additional pennies for the purpose of Maintenance & Operations. The first four pennies are not recaptured and do not require an election. The District has taken the first four pennies. The second two pennies are not recaptured, but do require an election. The remaining eleven pennies are recaptured and require an election. The district is considering conducting a Tax Ratification Election (TRE) in the future to address the loss of State Program revenues funding.



| NORTHWEST INDEPENDENT SCHOOL DISTRICT                                   |                |                |                    |                 |                 |
|---|----------------|----------------|--------------------|-----------------|-----------------|
| FIVE-YEAR FINANCIAL FORECAST  |                |                |                    |                 |                 |
| COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY |                |                |                    |                 |                 |
| FOR YEARS ENDING JUNE 30, 2017 THROUGH JUNE 30, 2021                    |                |                |                    |                 |                 |
|   | Adopted        | Adopted        | Financial Forecast |                 |                 |
| <u>Description</u>  | <u>16 - 17</u> | <u>17 - 18</u> | <u>18 - 19</u>     | <u>19 - 20</u>  | <u>20 - 21</u>  |
| Net Taxable Property Value (\$1,000,000,000)                            | \$ 12.661      | \$ 15.255      | \$ 16.545          | \$ 17.944       | \$ 19.463       |
| Enrollment  | 22,095         | 23,163         | 24,298             | 25,558          | 27,008          |
|   |                | \$ -           | \$ (8,385,586)     | \$ (13,790,011) | \$ (11,145,544) |
| <b>REVENUES:</b>  |                |                |                    |                 |                 |
| Local and Intermediate Sources  | 140,080,751    | 168,086,462    | 180,618,680        | 194,882,770     | 210,359,308     |
| State Program Revenues  | 39,861,197     | 31,344,476     | 25,093,860         | 21,602,501      | 26,432,531      |
| Federal Program Revenues  | 1,554,492      | 1,573,856      | 1,573,856          | 1,573,856       | 1,573,856       |
| Total Revenues  | 181,496,440    | 201,004,794    | 207,286,396        | 218,059,127     | 238,365,695     |
| <b>EXPENDITURES:</b>  |                |                |                    |                 |                 |
| <b>Current:</b>   |                |                |                    |                 |                 |
| Instruction and Instructional-Related Services                          | 122,906,619    | 130,469,724    | 138,455,261        | 146,963,783     | 156,312,120     |
| Instructional and School Leadership                                     | 10,673,624     | 11,329,496     | 11,883,587         | 12,325,777      | 12,781,094      |
| Support Services - Student (Pupil)                                      | 23,664,419     | 24,840,405     | 25,950,316         | 26,901,394      | 27,835,584      |
| Administrative Support Services   | 5,138,042      | 5,469,504      | 5,558,452          | 5,649,179       | 5,741,721       |
| Support Services - Non-Student Based                                    | 26,593,649     | 25,991,057     | 27,943,703         | 29,480,213      | 31,152,486      |
| Ancillary Services  | 138,151        | 143,950        | 146,297            | 148,692         | 151,135         |
| Total Current Expenditures  | 189,114,504    | 198,244,134    | 209,937,617        | 221,469,039     | 233,974,140     |
| Debt Service  | -              | -              | -                  | -               | -               |
| Capital Outlay  | 50,000         | 453,813        | 453,813            | 453,813         | 453,813         |
| Intergovernmental Charges   | 2,331,936      | 2,306,847      | 12,598,122         | 18,638,182      | 24,641,830      |
| Total Expenditures  | 191,496,440    | 201,004,794    | 222,989,552        | 240,561,034     | 259,069,783     |
| <b>Excess (Deficiency) of Revenues Over (Under)</b>                     |                |                |                    |                 |                 |
| <b>Expenditures</b>   | (10,000,000)   | -              | (15,703,156)       | (22,501,907)    | (20,704,088)    |
| Other Resources   | -              | -              | -                  | -               | -               |
| Other (Uses)  | -              | -              | -                  | -               | -               |
| <b>Excess (Deficiency) of Revenues and Other Resources</b>              |                |                |                    |                 |                 |
| <b>Over Expenditures and Other Uses</b>                                 | (10,000,000)   | -              | (15,703,156)       | (22,501,907)    | (20,704,088)    |
| Fund Balance - Beginning  | 76,768,237     | 104,864,069    | 104,864,069        | 89,160,913      | 66,659,006      |
| Increase (Decrease) in Fund Balance                                     | 38,095,832     | -              | -                  | -               | -               |
| <b>Fund Balance - June 30 (Ending)</b>                                  | 104,864,069    | 104,864,069    | 89,160,913         | 66,659,006      | 45,954,918      |

## **2016-2017 Parent 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.

In November 2016, the parents and guardians of all Northwest Independent School District (NISD) students were invited to complete a parent satisfaction survey. The survey was available for 17 days during which 2,624 respondents provided 3,558 individual responses. This represents an overall parent response rate of 12%, with individual responses representing 16% of the student population. Although the response rate is slightly down from the 13% in 2014, the individual responses increased by 902 total responses. The responses represented all the various educational levels of NISD with 8% preschool representation, 56% elementary school representation, 36% middle school representation, and 36% high school representation. Survey topics included:

- School Climate
- Communications
- Safe and Orderly Environment
- Instructional Program
- Student Support
- Support Services

### **Category Overview**

The 2016 Parent Survey responses indicated that respondents had a positive overall view of the NISD campuses, with a 90% overall positive response rate. The overall rate was total calculations of the six categories evaluated based on total percent agree. For overview purposes, all data was rounded to the nearest whole number. Individual category results were also very positive, with the lowest category, Communication, receiving an 88%. Five of the six categories received a 90% or higher positive response rate.

| <b>2016 Category Response Rates</b> | <b>Strongly Agree</b> | <b>Agree</b> | <b>Disagree</b> | <b>Strongly Disagree</b> |
|-------------------------------------|-----------------------|--------------|-----------------|--------------------------|
| <b>School Climate</b>               | 55%                   | 37%          | 7%              | 2%                       |
| <b>Communication</b>                | 45%                   | 43%          | 10%             | 2%                       |
| <b>Safe and Orderly Environment</b> | 51%                   | 39%          | 7%              | 2%                       |
| <b>Instructional Program</b>        | 46%                   | 44%          | 8%              | 2%                       |
| <b>Student Support</b>              | 46%                   | 44%          | 8%              | 2%                       |
| <b>Support Services</b>             | 47%                   | 43%          | 7%              | 3%                       |
| <b>Average</b>                      | <b>49%</b>            | <b>41%</b>   | <b>8%</b>       | <b>2%</b>                |

## **Performance Measures – Texas Academic Performance Reports (TAPR)**

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

### **History of the Accountability System**

In 1993, the Texas Legislature mandated the creation of a public school accountability system to evaluate and rate school districts and campuses. A viable and effective accountability system was possible because the necessary infrastructure was already in place: a student-level data collection system, a state-mandated curriculum, and a statewide assessment program tied to the curriculum. This first accountability system remained in use until the 2001–02 school year.

The second accountability system included the **Texas Assessment of Knowledge and Skills (TAKS)** and assigned ratings for the first time in fall 2004. A significant change from the previous system was that TAKS included additional subjects and grades that increased system rigor. Also, districts and campuses were required to meet criteria on up to 25 separate assessment measures and up to 10 dropout and completion measures. The last year for accountability ratings based on the TAKS was 2011.

House Bill (HB) 3, passed by Texas legislature in 2009, overhauled the state assessment and accountability systems to focus on postsecondary readiness for all Texas public school students. Because of the transition to the current assessment program, state accountability ratings were not issued in 2012. TEA worked throughout 2012 with technical and policy advisory committees to develop the current accountability system based on the **State of Texas Assessments of Academic Readiness (STAAR)** program. This accountability system uses a performance index framework to combine a broad range of indicators into a comprehensive measure of district and campus performance. The 2012–13 school year was the first for assigning ratings based on STAAR results.

### **Texas Accountability System**

| <b><u>Description</u></b> | <b><u>STAAR<br/>2011-12</u></b> | <b><u>STAAR<br/>2012-13</u></b> | <b><u>STAAR<br/>2013-14</u></b> | <b><u>STAAR<br/>2014-15</u></b> | <b><u>STAAR<br/>2015-16</u></b> |
|---------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Overall District Rating   | N/A                             | Met Standard                    | Met Standard                    | Met Standard                    | Met Standard                    |

### **Texas Accountability System STAAR Percent at Level II Satisfactory Standard or Above**

| <b>All Grades</b>          |                                 |                                 |                                 |                                 |                                 |
|----------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <b><u>Description</u></b>  | <b><u>STAAR<br/>2011-12</u></b> | <b><u>STAAR<br/>2012-13</u></b> | <b><u>STAAR<br/>2013-14</u></b> | <b><u>STAAR<br/>2014-15</u></b> | <b><u>STAAR<br/>2015-16</u></b> |
| All Subjects               | 86%                             | 87%                             | 87%                             | 87%                             | 85%                             |
| Reading                    | 88%                             | 90%                             | 88%                             | 87%                             | 85%                             |
| Mathematics                | 85%                             | 87%                             | 85%                             | 88%                             | 84%                             |
| Writing                    | 77%                             | 74%                             | 83%                             | 81%                             | 81%                             |
| Science                    | 90%                             | 92%                             | 90%                             | 89%                             | 89%                             |
| Social Studies             | 89%                             | 89%                             | 88%                             | 90%                             | 87%                             |
| Economically Disadvantaged | 23.6%                           | 23.2%                           | 19.1%                           | 19.2%                           | 18.7%                           |
| English Language Learners  | 4.8%                            | 4.8%                            | 4.9%                            | 4.8%                            | 4.8%                            |
| At-Risk                    | 25.6%                           | 22.6%                           | 30.7%                           | 31.9%                           | 31.8%                           |

### **Budget Highlights**

The following selection of highlights is presented as a brief overview of significant items and issues contained in the 2017-2018 budget. The Administration performed a detailed review of all revenues and expenditures focused on aligning the allocation of both personnel and financial resources with the accomplishment of the goals and objectives. The Strategic Plan reference to the District's Goals and Performance Objectives is included for all cost increases.

### **Revenues**

The Central Appraisal Districts ("CAD") Certified Estimate of Appraisal Values was received in late May and the legally required Notice of Public Meeting to Discuss Budget and Proposed Tax Rate was published. The District's Maintenance & Operations (M&O) tax rate is budgeted at \$1.0400 and the Interest & Sinking (I&S) tax rate is budgeted at \$0.45000 yielding a total rate of \$1.49000 for purpose of the adopted budget. The District is allowed \$0.17 of additional pennies for the purpose of Maintenance & Operations. The first four pennies are not recaptured and do not require an election. The second two pennies are not recaptured, but do require an election. The remaining eleven pennies are recaptured and require an election.

### **Tax Rate Analysis**

|                      |              |                 |                   |
|----------------------|--------------|-----------------|-------------------|
| Base M&O Tax Rate    |              | \$1.0000        | Base M&O Tax Rate |
| Board Discretion     | No Recapture | 0.0400          | "Golden Pennies"  |
| Election Required    | No Recapture | 0.0200          | "Silver Pennies"  |
| Election Required    | Recaptured   | <u>0.1100</u>   | "Copper Pennies"  |
| Maximum M&O Tax Rate |              | <u>\$1.1700</u> |                   |

#### **Adopted 2017-2018 Tax Rate:**

|   |                        |
|---|------------------------|
| Maintenance & Operations ("M&O") Tax Rate | <b>\$1.0400</b>        |
| Interest & Sinking Tax ("I&S") Rate       | <b><u>0.4500</u></b>   |
| Total Tax Rate                            | <b><u>\$1.4900</u></b> |

### **Revenues**

| <b><u>Description</u></b>                                     | <b><u>Amount</u></b>        |
|---|-----------------------------|
| <b>GENERAL FUND - ADOPTED BUDGET 2016 – 2017</b>              | <b>\$181,496,440</b>        |
| • <b>Local and Intermediate Sources:</b>                      |                             |
| • 5711 Taxes, Current Year Levy                               | 27,005,639                  |
| • 5712 Taxes, Prior Years                                     | 500,000                     |
| • 5719 Penalties, Interest and Other Tax Revenues             | 0                           |
| • 5742 Earnings from Temporary Deposits and Investments       | 450,000                     |
| • 5746 Property Taxes Collected for Tax Increment Fund        | 50,072                      |
| • 5749 Other Revenues from Local Sources                      | 0                           |
| • 5752 Athletic Activities                                    | 0                           |
| • <b>State Program Revenues:</b>                              |                             |
| • 5811 Per Capita Apportionment                               | ( 897,178)                  |
| • 5812 Foundation School Program Act Entitlements             | ( 8,394,182)                |
| • 5831 TRS/TRS Care – On-Behalf Payments                      | 774,639                     |
| • <b>Federal Program Revenues:</b>                            |                             |
| • 5929 Federal Revenues Distributed by Texas Education Agency | 143,103                     |
| • 5931 School Health and Related Services (SHARS)             | 0                           |
| • 5932 Medicaid Administrative Claiming Program (MAC)         | ( 25,000)                   |
| • 5941 Impact Aid   | <u>( 98,739)</u>            |
| <b>GENERAL FUND - ADOPTED BUDGET 2017 – 2018</b>              | <b><u>\$201,004,794</u></b> |

| <b><u>Expenditures</u></b>   |  |  |
|--|--|--|
| <b><u>Description</u></b>  | <b><u>Strategic Plan Reference</u></b> | <b><u>Amount</u></b>                     |
| <b>ADOPTED GENERAL FUND BUDGET 2016– 2017</b>  | <b>Goal I &amp; II</b>                 | <b>\$191,496,440</b>                     |
| <b>Campus Staffing for the 2017-2018 School Year: Goal I and II</b>  |  | <b>\$ 3,780,570</b>                      |
| <b>(Payroll Costs: Approved by Board of Trustees on February 27, 2017)</b>   |  |  |
| <ul style="list-style-type: none"> <li>• 1.0 Bilingual Teacher-Prairie View Elementary (22:1 K-2nd grade; 24:1 3rd-4th)</li> <li>• 1.0 PE Assistant</li> <li>• 2.0 Assistant Principals</li> <li>• 5.0 Middle School Classroom Teachers</li> <li>• 3.0 Counselors</li> <li>• 1.0 Campus Assistant</li> <li>• 29.0 Eaton High School Staffing: 24 Teachers; 4 CTE; 1 LVN</li> <li>• ----- Administrative and Support Staff for Adams Middle School and Elementary #18</li> <li>• 4.0 Special Education Teachers: 2 Resource; 1 PPCD; 1 SOAR</li> <li>• 5.0 Special Education Aides: 2 PPCD Aides; 2 SOAR Aides; 1 SEAC Aide</li> <li>• 4.0 Fine Arts Staffing: 2 Assistant Theatre Teachers; 1 Assistant Choir Teacher; 1 Art Teacher</li> <li>• ----- Athletic Stipends: Head Coach/Coordinators; Asst. Coach/Second sport)</li> <li>• 10.0 Contingency Classroom Teacher Positions (to be utilized District-wide for growth)</li> </ul> |  |  |
| <b>District Staffing for the 2017-2018 School Year: Goal I – V</b>   |  | <b>\$ 1,355,924</b>                      |
| <b>(Payroll Costs: Approved by Board of Trustees on May 22, 2017)</b>  |  |  |
| <ul style="list-style-type: none"> <li>• ----- New Positions \$986,014</li> <li>• ----- Reclassifications \$277,160</li> <li>• ----- Stipend Recommendations \$ 92,750</li> </ul>  |  |  |
| <ul style="list-style-type: none"> <li>• Compensation Plan (2.0% of Midpoint)</li> <li>• Employee Benefits</li> <li>• TRS – On-Behalf Payments</li> </ul>  |  | 2,600,527<br>1,188,358<br><u>787,623</u> |
| <b>Total Payroll Costs</b>   |  | <b><u>\$ 9,713,002</u></b>               |

**Notes - TRS - On-Behalf Payments:**

Expenditures from “On-Behalf” payments of matching teacher retirement paid for active members of the school district in accordance with GASB Statement No. 24. The amount that the state provides in excess of school district contributions are to be recorded. An equal revenue amount is recorded in Revenues: TRS - On-Behalf Payments.

| <u>Description</u>  | <u>Strategic Plan Reference</u> | <u>Amount</u>             |
|---|---------------------------------|---------------------------|
| <b>Campuses, Enhanced Services, &amp; Extracurricular:</b>      | <b>Goal I</b>                   |                           |
| • Campus Budgets  |                                 | \$ (110,263)              |
| • Academies   |                                 | (8,996)                   |
| • Gifted and Talented   |                                 | 0                         |
| • Career and Technology   |                                 | 0                         |
| • Services to Students with Disabilities                        |                                 | 0                         |
| • Accelerated Education   |                                 | 0                         |
| • Bilingual Education   |                                 | 0                         |
| • High School Allotment   |                                 | 0                         |
| • Multi-Campus/Campus Funding Allocation                        |                                 | 180,322                   |
| • Extracurricular Activities/Athletics                          |                                 | (88,854)                  |
| • Extracurricular Activities/Fine Arts                          |                                 | <u>(66,435)</u>           |
| <b>Total Campuses, Enhanced Services, &amp; Extracurricular</b> |                                 | <b><u>\$ (94,226)</u></b> |

|  |               |                           |
|--|---------------|---------------------------|
| <b>Programs:</b>                         | <b>Goal V</b> |                           |
| • Superintendent's Office                |               | \$ (3,845)                |
| • School Board                           |               | (4,560)                   |
| • Legal Counsel                          |               | (7,703)                   |
| • Public Information Office              |               | (17,221)                  |
| • Administrative Services                |               | (12,559)                  |
| • Financial & Data Services              |               | (8,224)                   |
| • Curriculum                             |               | (18,915)                  |
| • Curriculum Development                 |               | (32,553)                  |
| • Elementary Instruction & Support       |               | (1,980)                   |
| • Secondary Instruction & Support        |               | (2,285)                   |
| • Special Services                       |               | (6,124)                   |
| • Assessment Services                    |               | (18,900)                  |
| • College Readiness                      |               | (6,365)                   |
| • Guidance & Counseling                  |               | (5,899)                   |
| • Career and Technology                  |               | (9)                       |
| • Chief Technology Officer               |               | (675)                     |
| • Network Technology                     |               | 226,290                   |
| • Instructional Technology               |               | (12,999)                  |
| • Data Services                          |               | (16,247)                  |
| • Transportation                         |               | 695,864                   |
| • Facilities, Planning, and Construction |               | <u>(830,424)</u>          |
| <b>Total Programs</b>                    |               | <b><u>\$ (85,333)</u></b> |

**Intergovernmental Charges:****Goal V**

|  |    |               |
|--|----|---------------|
| • Contracted Instructional Services Between Public Schools | \$ | 0             |
| • Juvenile Justice Alternative Programs                    |    | 0             |
| • Payments to Tax Increment Fund                           |    | (75,089)      |
| • Other Intergovernmental Charges                          |    | <u>50,000</u> |

**Total Intergovernmental Charges Increases****\$ (25,089)****ADOPTED GENERAL FUND BUDGET 2017-2018****\$ 201,004,794****Acknowledgements**

We appreciate the leadership and fiscal support provided by the Northwest Independent School District Board of Trustees and the Northwest community for the development, implementation and maintenance of an excellent educational program for the children of the District. The Board of Trustees, administration, and staff are committed to making the Northwest ISD,

**Northwest ISD**

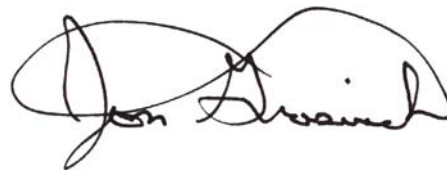
**The best and most sought-after school district  
where every student is future ready:**

- Ready for college
- Ready for the global workplace
- Ready for personal success

Respectfully submitted,



Ryder Warren, Ed.D., Superintendent



Jon Graswich, CPA, Associate Superintendent  
for Business and Operations

## NORTHWEST INDEPENDENT SCHOOL DISTRICT 2017 - 2018 BOARD OF TRUSTEES



**Mark Schluter**  
President, Place 2  
Senior Project Engineer  
Elected 2006  
Term Ends 2018



**Judy Copp**  
Vice President, Place 4  
Retired Educator  
Elected 2012  
Term Ends 2019



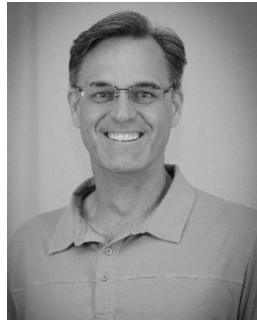
**Dr. Anne Simpson**  
Secretary, Place 3  
Professor  
Elected 2013  
Term Ends 2019



**Mel Fuller**  
Member, Place 7  
Educational Consultant  
Elected 2008  
Term Ends 2020



**Dr. Lillian Rauch**  
Member, Place 6  
Retired Educator  
Elected 2014  
Term Ends 2020



**Steve Sprowls**  
Member, Place 5  
Airline Pilot  
Elected 2017  
Term Ends 2020



**Josh Wright**  
Member, Place 1  
Education  
Elected 2009  
Term Ends 2018



**Ryder Warren, Ed.D.**  
Superintendent  
Appointed by Board of  
Trustees in 2016

**Board Meetings:** All Northwest ISD board meetings are open to the public. Regular meetings are held at 7 p.m. on the second and fourth Monday of each month in the board room located at the NISD Administration Building at 2001 Texan Drive, Justin. With public notice, trustees will also hold special meetings and work sessions as needed. Within the limits of the Texas Open Meetings Act, parts of the board meetings may be closed to the public for topics including, but not limited to, real estate transactions, personnel matters, student hearings, and legal matters.

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

[www.nisdtx.org](http://www.nisdtx.org)



## Northwest Independent School District School Board and Administrators

### Board of Trustees

|                              |                |
|------------------------------|----------------|
| Mark Schluter .....          | President      |
| Judy Copp .....              | Vice President |
| Dr. Anne Davis-Simpson ..... | Secretary      |
| Mel Fuller .....             | Member         |
| Steve Sprowls .....          | Member         |
| Dr. Lillian Rauch .....      | Member         |
| Josh Wright .....            | Member         |

### Administration

|                             |  |
|-----------------------------|--|
| Ryder Warren, Ed.D. ....    | Superintendent of Schools                            |
| Jon Graswich, CPA .....     | Deputy Superintendent for Business and Operations    |
| Robert Thornell, Ed.D. .... | Deputy Superintendent for Curriculum and Instruction |
| Kim Caley, Ed.D. ....       | Assistant Superintendent for Human Resources         |
| Adam Feind, CETL .....      | Assistant Superintendent for Technology              |
| Tim McClure, AIA .....      | Assistant Superintendent for Facilities              |

### Principals

|                             |   |
|-----------------------------|---|
| Jason Childress .....       | Northwest High School                   |
| Ron Myers, Ph.D. ....       | Byron Nelson High School                |
| Carri Eddy, Ed.D. ....      | V. R. Eaton High School                 |
| Robin Ellis .....           | James M. Steele Accelerated High School |
| Monty Brown, Ed. ....       | Denton Creek                            |
| Susan Moore .....           | Special Programs Center                 |
| Paige Cantrell .....        | Medlin Middle School                    |
| Chris Jones .....           | Gene Pike Middle School                 |
| Matrice Raven .....         | Chisholm Trail Middle School            |
| Rhett King, Ed.D. ....      | John M. Tidwell Middle School           |
| Mike Blankenship .....      | Truett Wilson Middle School             |
| Cynthia Webber .....        | Leo Adams Middle School                 |
| Melissa Webber .....        | Haslet Elementary                       |
| Lisa Ransleben, Ed.D. ....  | Justin Elementary                       |
| Mary Seltzer, Ed.D. ....    | Lakeview Elementary                     |
| Kristi King .....           | Roanoke Elementary                      |
| Kim Blackburn. ....         | Seven Hills Elementary                  |
| Sandy Conklin .....         | Samuel Beck Elementary                  |
| Carrie Pierce .....         | W.R. Hatfield Elementary                |
| Yolanda Wallace .....       | Prairie View Elementary                 |
| Penny Bowles .....          | Sonny & Allegra Nance Elementary        |
| Jessica McDonald .....      | J. Lyndal Hughes Elementary             |
| Michelle McAdams .....      | Kay Granger Elementary                  |
| John Booles .....           | Sendera Ranch Elementary                |
| Justin Vercher .....        | O. A. Peterson Elementary               |
| Jamie McAllister .....      | Clara Love Elementary                   |
| Leigh Anne Romer Ed.D. .... | J. C. Thompson Elementary               |
| Amy Howell .....            | Carl E. Schluter Elementary             |
| Kimberly Becan .....        | Wayne A. Cox Elementary                 |



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

## NORTHWEST INDEPENDENT SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2016-2017.

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



A handwritten signature in black ink, appearing to read 'Anthony N. Dragona', written over a horizontal line.

**Anthony N. Dragona, Ed.D., RSBA**  
President

A handwritten signature in black ink, appearing to read 'John D. Musso', written over a horizontal line.

**John D. Musso, CAE, RSBA**  
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Northwest Independent School District  
Texas**

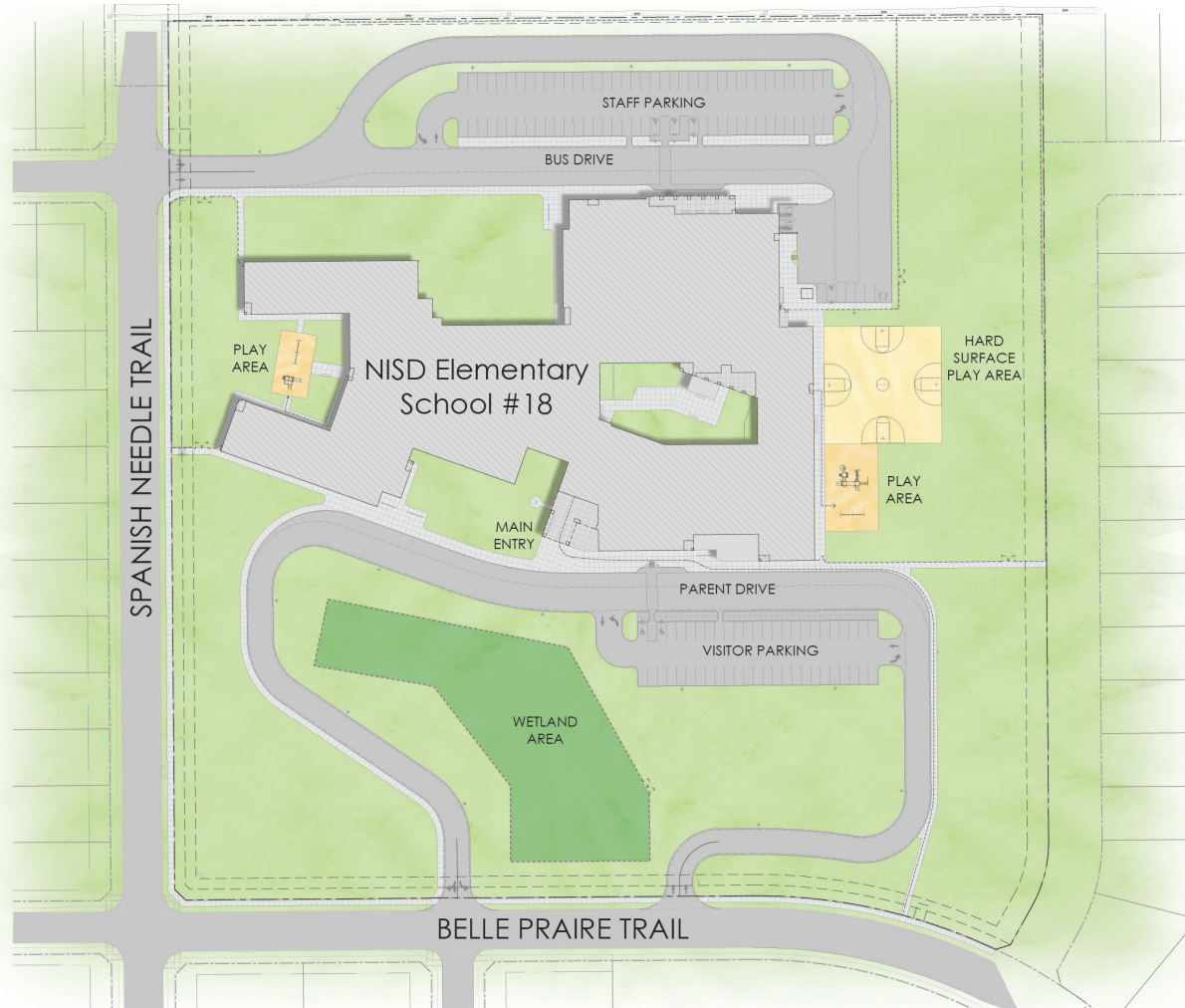
For the Fiscal Year Beginning

**July 1, 2016**

Executive Director

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## Elementary School #18 - Site Plan



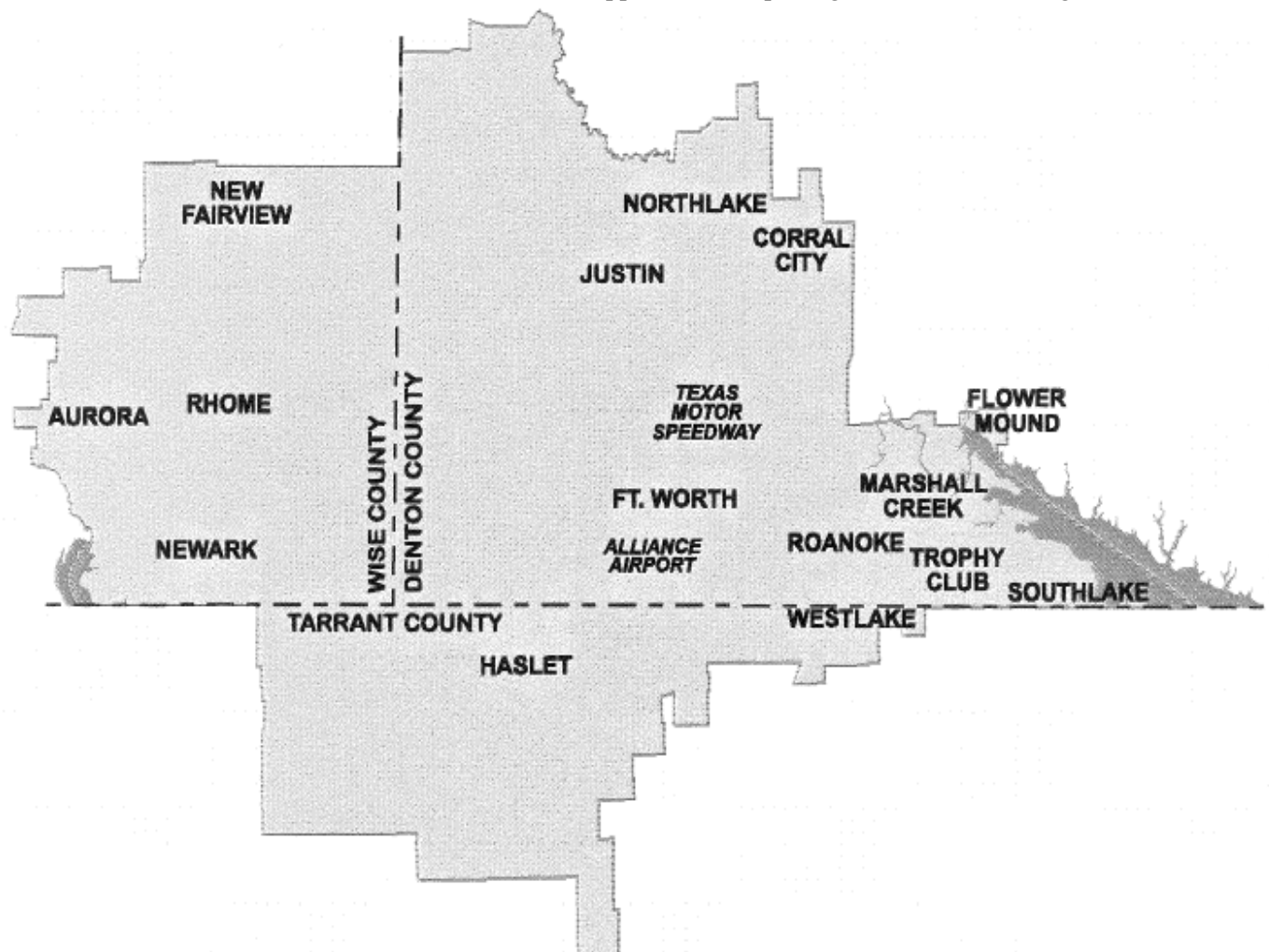
# ORGANIZATIONAL SECTION

## The Northwest Independent School District

Celebrating over 60 years of excellence, the Northwest Independent School District is uniquely situated in the northwest corridor of the Fort Worth/Dallas Metroplex. Our story begins in the late 1800s when schools began appearing in the area amid railroads, general stores, and livery stables. In 1949 the one-school districts of Haslet, Justin, Rhome, and Roanoke joined hands to form the Northwest ISD. Newark was annexed in 1973. The Northwest ISD embraces the communities of Aurora, New Fairview, Haslet, Justin, Newark, Northlake, Rhome, Roanoke, and Trophy Club, along with portions of Flower Mound, Fort Worth, Keller, Southlake, and Westlake. Northwest encompasses 234 square miles and reaches into Denton, Tarrant, and Wise counties. The Board of the District is elected by the public; has the authority to make decisions, appoint administrators and managers; significantly influence operations; and has the primary accountability for fiscal matters.

The Northwest Independent School District lies within one of the fastest growing areas in Texas. The District serves 23,163 students in grades pre-kindergarten through twelfth, a projected increase of 1,068 students. The district operates three comprehensive high schools, an accelerated high school, five middle schools, 17 elementary schools, a special programs center and a community-based youth residential program. The District's third comprehensive high school, V. R. Eaton High School, which opened in 2015-2016 added the senior grade level for the 2017-2018 school year.

As a fast growth school district the ongoing construction of facilities and infrastructure to provide for student growth is a major priority. On May 6, 2017, District voters passed a \$399 million bond election. Enrollment is expected to increase by an additional 6,200 students during the next five years. The district's growth is a result of several factors: the size of the school district; the number of active housing developments; and the attractive housing, retail and business industry in the immediate area. Combined with current school district projects, the bond will provide for an additional 7,000 student seats. More than two-thirds of the approved bond package addresses student growth.



## **Core Beliefs**

### **We believe that...**

1. kids come first.
2. continuous improvement is critical for success of the Northwest ISD.
3. the success of each student is the shared responsibility of students, families, schools and communities.
4. environment influences learning.

## **Vision**

### **Northwest ISD**

The best and most sought-after school district  
where every student is future ready:

- Ready for college
- Ready for the global workplace
- Ready for personal success

## **Mission Statement**

Northwest ISD, in partnership with parents and community,  
will engage all students in a premier education  
preparing them to be successful, productive citizens.

## **Operational Goals**

- Goal I** Northwest ISD will design dynamic learning experiences to ensure that all students are future-ready learners.
- Goal II** Northwest ISD will recruit, develop, retain, and recognize an exceptional, highly motivated staff to optimize student engagement and learning.
- Goal III** Northwest ISD will communicate in a timely, open manner and engage parents and community members in positive partnership opportunities in our schools.
- Goal IV** Northwest ISD will provide premier facilities and support systems that enhance a positive learning environment and foster student and community pride.
- Goal V** Northwest ISD will invest resources to ensure that students, parents, and the community receive optimal educational services.

## Strategic Planning Flowchart



|                                   |   |
|-----------------------------------|---|
| <b><u>CORE BELIEFS</u></b>        | The most basic truths about our organization, shared by all stakeholders and guiding all action   |
| <b><u>VISION</u></b>              | What the world would look like if our beliefs were fully realized... our preferred future   |
| <b><u>MISSION</u></b>             | Describes our central purpose, our reason to exist as a learning organization   |
| <b><u>OPERATIONAL GOALS</u></b>   | Statements that define the duties of the District within our five broad areas work  |
| <b><u>TARGETED OBJECTIVES</u></b> | Specific targets within each operational goal which can be measured over time through a summative process based on the success of multiple strategies over the course of the four-year plan |
| <b><u>STRATEGIES</u></b>          | Strategic action items that fulfill the work of the targeted objectives and are measured both formatively and summatively   |





## Profile of an NISD Educator

A professional educator in Northwest ISD will engage all students in a premier education, preparing them to be successful, productive citizens. The Northwest ISD educator is:

### Committed to Teaching and Learning:

- *Demonstrates a deep understanding of content knowledge and curriculum standards to provide focused and aligned instruction.*
- *Engages students in learning experiences focused on problem solving and critical thinking.*
- *Supports all learners by building on students' strengths and respecting individual differences.*
- *Dedicates to continual learning through collaboration and professional development.*
- *Empowers and encourages students to communicate and collaborate through dynamic, real- world learning experiences.*

### Committed to Creativity and Innovation:

- *Engages students through creative instructional strategies.*
- *Fosters purposeful integration and implementation of technology resources.*
- *Creates an environment where students feel safe taking risks.*
- *Constructs and designs innovative lessons that challenge and empower students.*

### Committed to Student Success:

- *Partners with parents and the community to enhance student success.*
- *Provides specific, timely feedback to students allowing them to self-reflect, set goals, and monitor their own performance.*
- *Builds positive relationships with students and the school community.*
- *Exhibits professional and ethical conduct toward students, colleagues, and the community.*
- *Designs challenging instruction and sets high expectations for student success.*
- *Models determination, flexibility, and resiliency.*



Profile of an NISD  
*Educator*



## Profile of a Graduate

As 21st century citizens, Northwest Independent School District (NISD) students must be prepared with high levels of academic strength including literacy, digital skills, critical thinking, problem solving, collaboration, and communication. The mission of NISD is to provide a premier education, preparing all students to be successful, productive citizens. Embedded in our vision is that our students will be future ready: ready for college, ready for the global workplace, and ready for personal success. To accomplish this goal, a student who graduates from NISD will be:

### Ready for College

*To prepare to be future ready, a student who graduates from NISD will:*

- Engage in relevant literacy through proficiency in reading, writing, listening, and speaking.
- Employ proficient and responsible use of digital media to effectively communicate, synthesize, and create new knowledge.
- Problem solve and critically analyze with determination to take risks, learn from mistakes, and adapt to new thinking.
- Determine validity and relevance of information resources in the development of research skills.

### Ready for the Global Workplace

*To prepare to be future ready, a student who graduates from NISD will:*

- Connect and correlate knowledge and skills continuously through real-world applications in reading, writing, mathematics, science, social studies, the arts, and enrichment experiences.
- Construct new ideas through original and innovative thinking.
- Exhibit vision for personal learning and forward thinking to prepare for the future.
- Understand and adapt responsibly to a changing global community.

### Ready for Personal Success

*To prepare to be future ready, a student who graduates from NISD will:*

- Practice ethical behaviors exhibiting integrity, respect, and commitment within a well-balanced lifestyle.
- Show initiative and responsibility through positive actions to express self-motivation, self-discipline, and perseverance.
- Communicate and collaborate by exercising a willingness to help and connect with culturally diverse individuals and groups to make necessary compromises toward accomplishing a common goal.
- Prepare for the unknown by being empowered with tools to face challenges and life-long learning.



## **District Improvement Plan** **Annual Progress Schedule**

**The District Improvement Plan is constantly reviewed and evaluated by departments and the District's Education Improvement Council throughout the school year. The Superintendent's Priority Goals are a reflection of the District Improvement Plan & Strategic Plan.**

| <b>Date</b>       | <b>Description</b>                        | <b>Responsibility</b>        |
|-------------------|---|------------------------------|
| June 5, 2017      | End-of-Year Planning / Goal Setting       | Dr. Warren<br>Administrators |
| June 26, 2017     | 2016-2017 DIP Summary Report to the Board | Dr. Warren                   |
| August 14, 2017   | 2017-2018 DIP Board Adoption              | Dr. Warren                   |
| August 14, 2017   | 2017-2018 CIPs Report to the Board        | Dr. Warren<br>Dr. Thornell   |
| August 28, 2017   | 2017-2018 CIPs Board Approval             | Dr. Warren<br>Dr. Thornell   |
| October 16, 2017  | DIP Formative Review                      | Executive Cabinet            |
| December 4, 2017  | DIP Formative Review                      | Executive Cabinet            |
| February 19, 2018 | DIP Formative Review                      | Executive Cabinet            |
| April 16, 2018    | DIP Summative Review                      | Executive Cabinet            |
| June 11, 2018     | 2017-2018 DIP Summary Report to the Board | Dr. Warren                   |
| June 5, 2017      | End-of-Year Planning / Goal Setting       | Dr. Warren<br>Administrators |

## Operational Goal I

**Northwest ISD will design dynamic learning experiences to ensure that all students are future-ready learners.**

|  |  |
|--|--|
| <b>Goal I<br/>Targeted<br/>Objective 1</b> | Design and implement curriculum that incorporates the learning requirements of future ready students as identified by the NISD Profile of a Graduate.<br><b>Summative Evaluation:</b> Increased student performance numbers as measured by the Community Based Accountability System.  |
|  | 1) Implementation of Capstone as part of the curriculum design for high school students.   |
|  | 2) Early Literacy Priorities in grades K-3 will include: implementation/training of guided literacy groups; progress monitoring of students through a variety of instruments; consistent reader responses;   |
|  | 3) Align Middle School and High School Course Pathways to allow for an increased number of professional certification- CTE course offering audit.  |
|  | 4) Implementation of the AVID program in the 7th and 8th grades. This program identifies and supports students to attempt advanced level courses and provides the necessary skills to make them successful. Implementation includes:<br>- Campus teams trained on the program<br>- Student identification and recruitment<br>- Parent training/communication |
|  | 5) Create a pathway for G/T students through mathematics at the secondary level<br>- Beginning in 6th grade in 2016-2017 there will be an ALL G/T class in mathematics (in addition to the already existing G/T ELA). Students may take both or either   |
|  | 6) Create a four-year cycle of program evaluation to be conducted to assess the effectiveness of various programs within the C and I Department:<br>2015-2016 Program Evaluations will include:<br>- ELL student services<br>- ELA curriculum<br>- Dual-Enrollment   |
|  | 7) Each teacher that is assigned a G/T section on the secondary will have completed the required 30 hours of professional development as designated by the state   |
| <b>Goal I<br/>Targeted<br/>Objective 2</b> | Transform the learning environment through choice, relevance, and engagement.<br><b>Summative Evaluation:</b> Measures are embedded throughout the CBAS that include student choice of courses, enrollment and retention in programs, and implementation of the Rigor and Relevance Framework  |
|  | 1) Campus teams will be trained in June 2016 and facilitate training will all NISD campus staff to embed, train, and implement the Rigor and Relevance framework within the curriculum and instructional process.<br>- Four teachers from each campus and all campus administrators and the C & I department will be trained throughout the school year.     |
|  | 2) Expand the offerings and enrollment in dual-credit classes with partnering institutes of higher education   |
|  | 3) We Teach/We Learn Survey will be given to each secondary campus staff and students (December 2016)  |

## Operational Goal I

**Northwest ISD will design dynamic learning experiences to ensure that all students are future-ready learners.**

|                                    |  |
|------------------------------------|--|
| <b>Goal I Targeted Objective 3</b> | Advance collaboration, creativity, imagination, and innovation through differentiation and multi-dimensional learning.<br><b>Summative Evaluation:</b> Through the use of various means, we will measure students participation in experiences such as e-portfolio implementation, service learning, and authentic learning experiences as indicated in the CBAS |
|                                    | 1) Suggested differentiated activities will be written into the curriculum documents to enhance the level of support for students and provide a level of support for teachers.   |
|                                    | 2) Each six weeks, curriculum writers for each content and course will meet to assess curriculum and curriculum based assessment (CBA) data to make formative adjustments as needed.<br>Curriculum documents will be assessed and revised to include an increased level of individualized learning opportunities.  |
|                                    | 3) Train and Implement all NISD administrators and teachers on the new appraisal system, T-TESS to focus more on student and teacher growth.   |
| <b>Goal I Targeted Objective 4</b> | Provide personalized anywhere/anytime learning through the integration of evolving digital resources.<br><b>Summative Evaluation:</b> Measure the usage of digital resources at the K-12 level.  |
|                                    | 1) Provide Chromebooks for students in grades 6-12 that plan to utilize a district issued device.  |
|                                    | 2) Provide resources (1:World, Moodle, etc) for all stakeholders regarding the implementation and transition to chromebooks.   |
|                                    | 3) Implement Google Educator Certifications through strategic partnership with Google.EDU.   |
|                                    | 4) Enhance Virtual Desktop Infrastructure and availability to provide relevant resources to meet students and staff learning needs.  |
|                                    | 5) Provide a device for students in grades K-5 that meets the requirements of the student device profile.  |
| <b>Goal I Targeted Objective 5</b> | Facilitate healthy life choices to advance student health, productivity, and well-being.<br><b>Summative Evaluation:</b> Students are taught how to make quality health and well-being related decisions. Initiatives designed to support healthy decisions will be included within the curriculum and through outside activities.                               |
|                                    | 1) The new truancy counselor will design protocols and campus resources to help with student attendance  |
|                                    | 2) Implement a communication campaign educating the community and staff about the multiple measure of student success including but not limited to the CBAS.   |
|                                    | 3) The School Health Advisory Committee will provide support to health and wellness initiatives designed to promote student Health, Fitness, and General Well-Being.   |

## Operational Goal II

**Northwest ISD will recruit, develop, retain, and recognize an exceptional, highly motivated staff to optimize student engagement and learning.**

|   |   |
|---|---|
| <b>Goal II<br/>Targeted<br/>Objective 1</b> | <p>Promote a climate and culture within Northwest ISD to ensure that actions align to the core beliefs and vision of the District.</p> <p><b>Summative Evaluation:</b> The district will continue to develop its reputation as the district of choice for job candidates and current employees. The number of applications for vacancies will continue to increase. Staff feedback on surveys will indicate a 85% or higher satisfaction rate with the district.</p>        |
|   | 1) Create an electronic EXIT process through our online HR system for employees who resign, retire, or are terminated, providing employees with relevant information on date of last paycheck, insurance benefits, and other resources.   |
|   | 2) Evaluate our certified substitute pool to identify quality candidates for long-term substitute positions by sending a RIVS video interview and rating each substitute's responses.   |
|   | 3) Survey new NISD employees to for feedback on onboarding process, and new hire orientation.   |
|   | 4) Evaluate the effectiveness of the HUMANeX online screener by comparing with the evaluation of new teachers .   |
| <b>Goal II<br/>Targeted<br/>Objective 2</b> | <p>Recognize excellence by rewarding efforts that are successful reflections of the District's mission and goals.</p> <p><b>Summative Evaluation:</b> Staff recognition initiatives will take place throughout the year honoring staff members for the service and/or significant contributions to the district.</p>  |
|   | 1) Collaborate with C & I and Administrative Services to research new categories to awards and recognition programs (such as Administrator of the Year, Substitute Teacher of the Year)   |
|   | 2) Provide customer service training to all central office staff  |
|   | 3) Create and implement a recognition program for central office staff that focuses on outstanding customer service.  |
| <b>Goal II<br/>Targeted<br/>Objective 3</b> | <p>Develop a wellness program designed to improve employee health, productivity, and well-being.</p> <p><b>Summative Evaluation:</b> The district will continue to enhance employee wellness initiatives. Wellness initiatives will be developed under the umbrella of the School Health Advisory Committee and the district Health and Physical Education program using the expertise and capacity of these groups to better meet the growing wellness needs of staff.</p> |
|   | 1) Conduct an employee survey to identify staff needs for wellness and physical activity. Partner with the School Health Advisory Committee, Employee Wellness Center, and Athletic, Health and Physical Education Department to create after hour programs, to support physical fitness within NISD .  |
|   | 2) Promote staff, student, and community wellness by supporting the district efforts to earn NISD recognition as a Blue Zone Employer.  |
|   | 3) Promote a safe working environment for employees by developing a formal return to work policy. Developing a best practice guide for reporting workplace injuries and maintaining a safe work environment.  |
|   | 4) Promote staff, student, and community wellness by partnering with School Health Advisory Council, PTA Council, Athletics, Student Services and Benefits and Risk Management to plan, promote and implement a Health Fair on a Saturday in the spring of 2017.  |

## Operational Goal II

**Northwest ISD will recruit, develop, retain, and recognize an exceptional, highly motivated staff to optimize student engagement and learning.**

|   |   |
|---|---|
| <b>Goal II<br/>Targeted<br/>Objective 4</b> | Reward continued service to the District and profession through a salary structure that is competitive and that serves as a recruiting tool.<br><b>Summative Evaluation:</b> The analysis of employee compensation completed by TASB shall be used to drive compensation decisions within the financial capacity of the district during the budget process. |
|   | 1) Conduct an extra duty stipend review by utilizing committee input and analyzing the 16-17 TASB stipend survey results to ensure NISD's supplemental pay remains competitive with area districts.   |
|   | 2) Evaluate staff compensation using both the TASB analysis and Spring 2017 surveys of districts within the NISD recruiting market to ensure NISD's salary structure is positioned to attract, retain, and motivate a highly skilled, outstanding workforce.  |
|   | 3) Survey area districts and use comparative data from TASB to evaluate and maintain a competitive pay schedule for substitute teachers.  |
| <b>Goal II<br/>Targeted<br/>Objective 5</b> | Expand comprehensive professional learning systems that remain responsive to the needs of future-ready learners.<br><b>Summative Evaluation:</b> Measured by the number of offerings, courses taken, and feedback from professional learning.   |
|   | 1) Will develop a professional development advisory committee to plan and make recommendations for NISD staff.  |
|   | 2) NISD Engage Conference will focus on both New Hire and Experienced teacher strands to train teachers on a variety of fundamental and advanced teaching strategies and District initiatives.  |
|   | 3) Aligned District Professional Learning meetings by grade level and content to enhance teacher learning, job satisfaction and support.  |
|   | 4) Literacy Academies for Elementary ELA Teachers.  |

## Operational Goal III

**Northwest ISD will communicate in a timely, open manner and engage parents and community members in positive partnership opportunities in our schools.**

|  |   |
|--|---|
| <b>Goal III<br/>Targeted<br/>Objective 1</b>   | Engage parents as partners to create a shared ownership of established and emerging cultures to enhance the learning of students.<br><b>Summative Evaluation:</b> An increase of parent engagement at the district and campus levels is evidenced in the parent survey (90+ satisfaction level) and the Student and Community Engagement Compliance Results (all schools reach exemplary status). |
| 1) Research a New to NISD Parent Orientation program to implement in the 2017-2018 school year.  |   |
| 2) Train campus administrative staff to use a new email marketing system through School Messenger to promote their campus.   |   |
| <b>Goal III<br/>Targeted<br/>Objective 2</b>   | Increase community connections and relationships that positively contribute to the academic and social success of students.<br><b>Summative Evaluation:</b> All campuses reach exemplary status as identified on the rubric of the Community-Based Accountability and HB 5 compliance rubric.   |
| 1) Recruit, train, coach and develop the NISD mentors with a focus on campus-based training and opportunities for those already serving students.                  |   |
| 2) Create and implement a communication plan for NISD volunteers to increase the number of hours and approved volunteers.  |   |
| 3) Promote all aspects of community engagement program to principals to develop a deeper awareness of opportunities for businesses and student partnerships.       |   |
| 4) Create and implement an Adopt-a-School program to recruit new business partners and increase the number of partnerships at campuses and in the school district. |   |
| 5) Research districtwide recognition event for volunteers  |   |
| <b>Goal III<br/>Targeted<br/>Objective 3</b>   | Engage in open dialogue and information sharing between the District and the greater Northwest community.<br><b>Summative Evaluation:</b> District and campus surveys results reflect an 85+ percent satisfaction level in district and campus communications.  |
| 1) Establish a secondary student ambassador program similar to community and staff ambassador program.   |   |
| 2) Implement redesigned district and campus websites; train teachers and campus/department webmasters on new software; create a communication plan to promote.     |   |
| 3) Implement redesigned mobile application; create a communication plan to promote.  |   |
| 4) Create and implement communication tactics for keeping community ambassadors informed about issues in public education and Northwest ISD.                       |   |
| 5) Research and investigate (possibly implement) social media such as Instagram and Periscope - two social media sites being used mostly by students.              |   |
| 6) Partner and coordinate with the NISD Education Foundation to develop a communication plan for partnerships with NISD alumni.                                    |   |



## Operational Goal III

**Northwest ISD will communicate in a timely, open manner and engage parents and community members in positive partnership opportunities in our schools.**

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| <b>Goal III<br/>Targeted<br/>Objective 4</b> | <p>Brand Northwest ISD to promote an identity that is immediately recognizable and conveys connection and pride in the school district and its schools.</p> <p><b>Summative Evaluation:</b> Northwest ISD is recognized in the greater Northwest community, in the state, and in the nation as a leader in "best practices," for developing future-ready students.</p> |
|  | 1) Create and implement a Profile of a Graduate video series to promote students who are ready for college, a career and the global workplace.   |
|  | 2) Update and implement website guidelines for the district, campus, and teacher web pages; provide training and resources to educate  |
|  | 3) Research the need for creating a published magazine to feature district news and information to be distributed every two years to community members; investigate the ability to find partnerships to sponsor the magazine   |
|  | 4) Research the need for a marketing program with the sole purpose of generating revenue for the school district in order to continuously promote.   |

## Operational Goal IV

**Northwest ISD will provide premier facilities and support systems that enhance a positive learning environment and foster student and community pride.**

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|---|--|
| <b>Goal IV<br/>Targeted<br/>Objective 1</b> | <p>Ensure safe, comfortable and secure facilities by evaluating, making modifications, and incorporating the latest innovations in student safety and management, and custodial, transportation, health clinic and food services.</p> <p><b>Summative Evaluation:</b> Staff and/or parent surveys will indicate satisfaction with facility maintenance, safety, transportation, health clinic and food services.</p> |
|   | 1) Formally define, calibrate, and reinforce Safety and Security standards and expectations for all campuses.  |
|   | 2) Strengthen and enhance relationships and communication with external stakeholders.  |
|   | 3) Transition the campuses and district to web based Emergency Operations Plans including Tactical maps.   |
|   | 4) Integrate the NISD radio system with Law Enforcement's new P25 digital system expanding the reach of the district's existing radios while also providing an avenue to communicate with the new P25 digital system.  |
|   | 5) Develop and implement a plan/initiative designed to educate staff and to maintain a healthy focus on safety and security.   |
|   | 6) Install and implement campus lockdown button system ("panic buttons") that provides office staff with the ability to immediately lockdown the campus.   |
|   | 7) Expand the district/campus leadership's knowledge of actions that contribute positively toward the maintenance of a safe and secure educational environment   |
|   | 8) Enhance, upgrade, and expand current transportation/bus facility  |
|   | 9) Install ReadyOp communication system and implement district wide.   |
|   | 10) Create and implement customer surveys that allow the Outsourced Operations Manager to facilitate a successful relationship with the district's contracted transportation service provider (Durham).  |

## Operational Goal IV

**Northwest ISD will provide premier facilities and support systems that enhance a positive learning environment and foster student and community pride.**

|  |   |
|--|---|
| 11) Implement a measurement system that monitors appropriate staffing levels and on-time performance for transportation services being provided with appropriate penalties for staffing shortfalls and late buses.                                   |   |
| 12) Create and implement customer surveys that allow the Outsourced Operations Manager to facilitate a successful relationship with the district's contracted food service provider (Aramark).   |   |
| 13) Effectively collaborate with all stakeholders to ensure a smooth transition to our new health and wellness center. Implement a measurement system that monitors appropriate staffing levels and performance for Food Service Management.         |   |
| 14) Continue to raise awareness of the food service program, menu options, food quality and to operate a safe, effective and efficient food service program.   |   |
| 15) Coordinate with Texas Health Resources to develop and implement a customer/patient satisfaction survey to facilitate a successful relationship with the district's clinic provider.  |   |
| 16) Implement quarterly meetings with Texas Health Resources to monitor staffing levels and performance for the successful operation of district's clinic.   |   |
| <b>Goal IV Targeted Objective 2</b>  | Provide clean, safe, efficient, and effective instructional environments through proactive maintenance and custodial services.<br><b>Summative Evaluation:</b> Staff and/or parent surveys will indicate satisfaction with facility maintenance services. |
| 1) Maintain buildings in a clean and safe manner.  |   |
| 2) Continuously maintain and improve the communications between campus principals/staff, custodial services, and FPC.  |   |
| 3) The buildings will receive routine scheduled preventative maintenance and painting services.  |   |
| 4) Ceramic tile wainscoting will be added to the restrooms at Prairie View Elementary and Chisholm Trail Middle School.  |   |
| 5) Classroom renovations at Beck Elementary and modifications at Justin Elementary's Library.  |   |
| 6) Renovations to corridors to provide collaboration spaces for student use at Pike Middle School.   |   |
| 7) Restroom renovations to be made to the Special Programs Building.   |   |
| <b>Goal IV Targeted Objective 3</b>  | Provide relevant technology resources to optimize District operations and student learning.<br><b>Summative Evaluation:</b> Measure the usage of digital resources at the K-12 level.   |
| 1) Implement an email/Skype retention archive system, including:<br>- installation of software<br>- procedures<br>- development of training modules<br>- training of all staff   |   |
| 2) Implement 10GB throughout all district high school campuses.  |   |
| 3) Increase wireless capacity district-wide to all buildings and campuses to support high density student 1:1 and BYOT.  |   |
| 4) Implementation of provisioning system, an automation system, which identifies and creates user accounts for staff upon their hire date and students when they are enrolled. Additionally tie students to enrollment schedules for support of SSO. |   |
| 5) Design and implement a disaster recovery and business continuity plan.  |   |

## Operational Goal IV

**Northwest ISD will provide premier facilities and support systems that enhance a positive learning environment and foster student and community pride.**

|                                     |  |
|-------------------------------------|--|
| <b>Goal IV Targeted Objective 4</b> | Conserve energy, reduce waste, and promote environmental stewardship among staff and students.<br><b>Summative Evaluation:</b> The total utility usage is 5% less than the 2010-11 base year.  |
|                                     | 1) Continue energy and water conservation efforts.   |
|                                     | 2) Audit and submit application for "Energy Star Rating" for all campuses.   |
|                                     | 3) Retrofit outside lighting to LED at campuses.   |
|                                     | 4) Campus level incentive to reduce energy usage based on previous year.   |
| <b>Goal IV Targeted Objective 5</b> | Meet fast-growth needs through a dynamic Long-Range Facility Plan that anticipates and prepares for enrollment gains.<br><b>Summative Evaluation:</b> Campuses open on time with anticipated enrollment; long range plan serves as a communication path to inform public of district growth. |
|                                     | 1) Purchase future school sites.   |
|                                     | 2) Provide accurate enrollment projections.  |
|                                     | 3) Initiate plans for Elementary School #18.   |
|                                     | 4) Organize Long Range Planning Committee and initiate meetings to continue development of the next Capital Bond Program.  |
|                                     | 5) Closely monitor the Capital Bond Program projects to ensure the I&S tax rate does not exceed \$.4125.   |
|                                     | 6) Begin Construction for Middle School #6.  |
|                                     | 7) Complete Schluter Renovation and Addition   |
|                                     | 8) Begin planning and development for High School #4   |
| <b>Goal IV Targeted Objective 6</b> | Provide a safe digital environment through data safety, security and privacy.<br><b>Summative Evaluation:</b> Review systemic digital resources and policies to help all stakeholders with safety, security and privacy.   |
|                                     | 1) Investigate and implement student data privacy standards.   |
|                                     | 2) Implement security systems and procedures to prevent unauthorized access to relevant data.  |

## Operational Goal V

**Northwest ISD will invest resources to ensure that students, parents, and the community receive optimal educational services.**

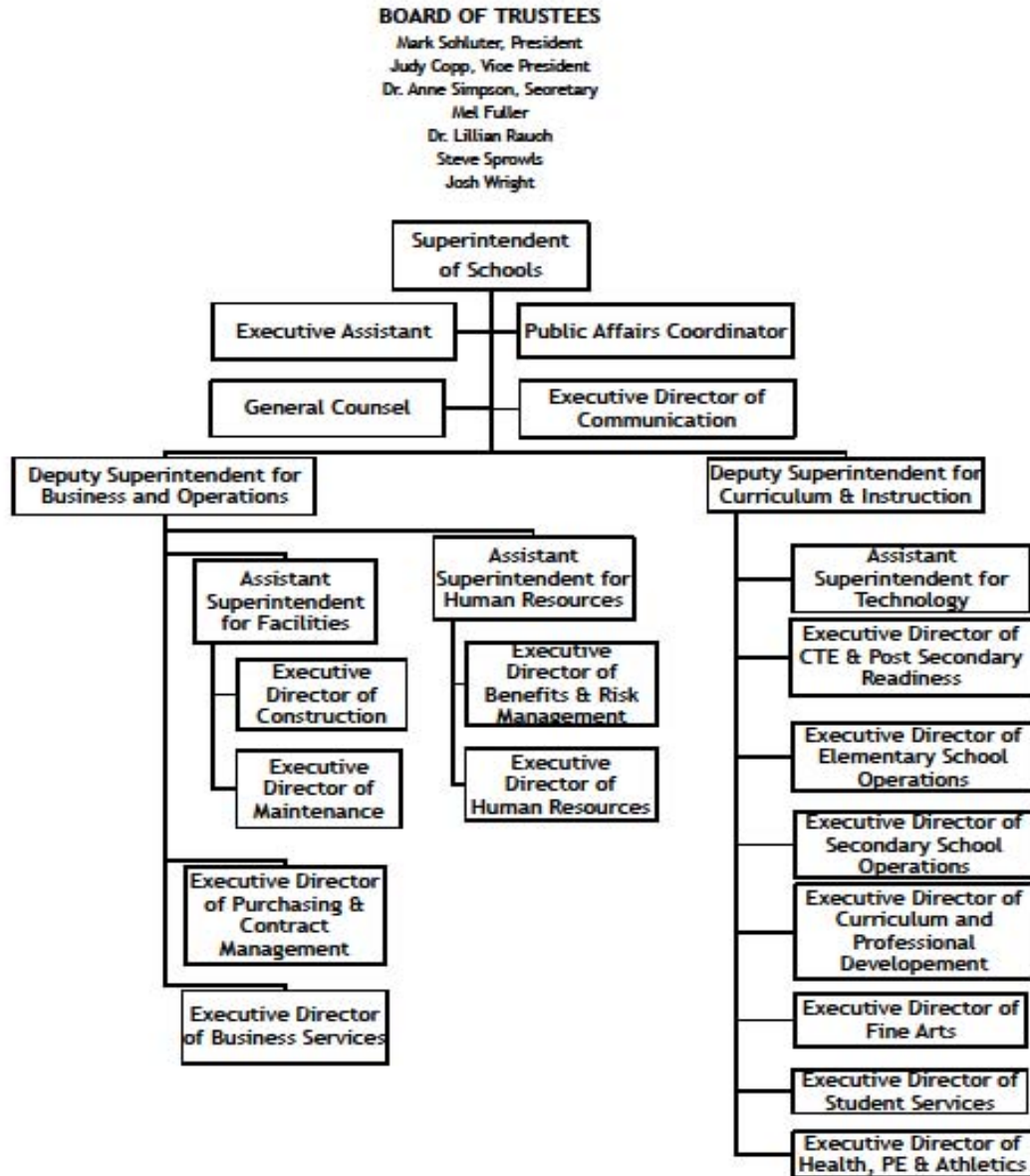
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|--|--|
| <b>Goal V<br/>Targeted<br/>Objective 1</b>   | Ensure an instructionally-driven budget process aligned with the Strategic Plan.<br><b>Summative Evaluation:</b> Adopted budget and tax rate ensures students, parents and the community received optimal educational services within constraints of available funding sources.  |
| 1) Evaluate and refine budget procedures to ensure that the budget process is instructionally driven, guided by the Strategic Plan and evolves as the District's monetary needs change.  |  |
| 2) Create and implement a communication plan for a Tax Ratification Election.  |  |
| <b>Goal V<br/>Targeted<br/>Objective 2</b>   | Provide relevant policy, regulatory, evaluation, finance, and student information systems ensuring organizational efficiencies.<br><b>Summative Evaluation:</b> New and/or updated policies, administrative regulations, procedures and guideline manuals are refined and participant communications and training reflect positive feedback. |
| 1) Form a records committee to develop a records management disaster plan.   |  |
| 2) Develop webinars for training staff members on email etiquette and the importance of FERPA and professionalism discussing student records by email.   |  |
| 3) Upgrade e-School Plus 4.0 to insure a streamlined process for student enrollment.   |  |
| 4) Financial Services Procedures, Activity Funds Procedures and Booster Clubs and Support Organizations manuals are updated and training provided annually.  |  |
| 5) Procure and implement a new solution for the receipting of payments made to individual campuses through "In-Touch" receipting software, to include training, procedure development and monitoring.  |  |
| 6) Implement a paperless process for transmitting purchase orders to end users.  |  |
| 7) Implement an enhanced procurement solutions process through the use of Procurement Cards and Declining Balance Cards to improve the procurement process for selected purchases.   |  |
| 8) Implement a transition from printing and mailing checks and paper remittances to generating ACH payments and electronic remittances without requiring changes to existing Accounts Payable processes to certain participant vendors by implementing electronic payments to vendors using ePayables credit card product. |  |
| 9) Implement Teacher Retirement System (TRS) Enterprise Application Modernization (TEAM) Program Reporting.  |  |
| 10) Accurately journalize the district's vendor transactions as verified by annual disbursement review.  |  |
| 11) Replace district AUP with an RUP. Write and adopt a Responsible Use Policy for students. RUP's focus on the responsible requirements with technology.  |  |

## Operational Goal V

**Northwest ISD will invest resources to ensure that students, parents, and the community receive optimal educational services.**

|  |   |
|--|---|
| <b>Goal V<br/>Targeted<br/>Objective 3</b> | Deliver excellence in financial management.<br><b>Summative Evaluation:</b> District achieves rating of Superior Achievement under School FIRST; ASBO and GFOA Awards received.   |
|  | 1) Review current operational procedures and revise as needed to meet the highest standards of financial excellence as defined by TEA, ASBO, GFOA and other relevant agencies   |
|  | 2) Review current operational procedures and revise as needed to meet the highest standards for purchasing under TASBO guidelines.  |
|  | 3) Complete the Comprehensive Annual Financial Report (CAFR) free of material misstatement and in conformity with Generally Accepted Accounting Principles (GAAP).  |
| <b>Goal V<br/>Targeted<br/>Objective 4</b> | Investigate and secure funding and resources to augment the District Mission.<br><b>Summative Evaluation:</b> District demonstrates strong collaboration with Texas school districts and professional organizations resulting in NISD representation in Texas public school system developments |
|  | 1) Continue membership in Texas School Coalition.   |
|  | 2) Continue membership in Fast Growth School Coalition.   |
|  | 3) Continue membership in TASBO Legislative Pipeline.   |
| <b>Goal V<br/>Targeted<br/>Objective 5</b> | Investigate and implement an inventory system to ensure resources are fiduciarly accounted for.<br><b>Summative Evaluation:</b> Implemented inventory system tied to district, staff and students.  |
|  | 1) Implement an inventory system that provides for the management of district assets and includes aging and auditing reports.   |

## Northwest Independent School District 2017-2018 Administrative Organizational Chart



## Budget and Financial Policies

### Legal Requirements for Budgets

Legal requirements for school district budgets are formulated by the state, TEA, and the local district. Additional legal requirements also may be imposed by state and federal grants.

### Statement of Texas Law

Sections 44.002 through 44.006 of the Texas Education Code establish the legal basis for budget development in school districts. The following six items summarize the legal requirements from the code:

- The superintendent is the budget officer for the district and prepares or causes the budget to be prepared.
- The district budget must be prepared by a date set by the state board of education, currently June 30. In order for the budget to be adopted by the board of trustees, inclusive of amendments, the district budget must be prepared by June 19.
- The president of the board of trustees must call a public meeting of the board of trustees, giving ten days public notice in a newspaper, for the adoption of the district budget. Any taxpayer in the district may be present and participate in the meeting.
- Concurrently with the publication of notice of the budget above, a school district must post a summary of the proposed budget on the school district's Internet website or in the district's central administrative office if the school district has no Internet website. The budget summary must include a comparison to the previous year's actual spending and information relating to per-student and aggregate spending on instruction, instructional support, central administration, district operations, debt service, and any other category designated by the commissioner. (Section 44.0041, TEC).

The summary of the budget should be presented in the following function areas:

- (A) Instruction – functions 11, 12, 13, 95
- (B) Instructional Support – functions 21, 23, 31, 32, 33, 36
- (C) Central Administration – function 41
- (E) Debt Service – function 71
- (F) Other – functions 61, 81, 91, 92, 93, 97, 99

The “per student” will be based on student enrollment.

- No funds may be expended in any manner other than as provided for in the adopted budget. The board does have the authority to amend the budget or adopt a supplementary emergency budget to cover unforeseen expenditures.
- The budget must be prepared in accordance with GAAP (generally accepted accounting principles) and state guidelines.
- The budget must be legally adopted before the adoption of the tax rate. However, if a school district has a July 1<sup>st</sup> fiscal year start date, then a school district must **not** adopt a tax rate until after the district receives the certified appraisal roll for the district required by Section 26.01, Tax Code. Additionally, a school district **must publish a revised notice and hold another public meeting before the district may adopt a tax rate** that exceeds the following: (1) The rate proposed in the notice prepared using the estimate; or (2) The district's rollback rate determined under Section 26.08, Tax Code, using the certified appraisal roll.

- If a school district elects to adopt a tax rate before adopting a budget, the district must publish notice and hold a meeting for the purpose of discussing the proposed tax rate as provided by TEC 44.004. Following adoption of the tax rate, the district must publish notice and hold another public meeting before the district may adopt a budget. The comptroller shall prescribe the language and format to be used in the notices. The school district may use the certified estimate of taxable value in preparing a notice.
- HB 3, 81st Regular Session, added TEC 39.084 which requires that on final approval of the budget by the school board, the school district shall post on the district's Internet website a copy of the adopted budget. The website must prominently display the electronic link to the adopted budget until the third anniversary of the date the budget was adopted.

### **TEA Legal Requirements**

TEA has developed additional requirements for school district budget preparation as follows:

- The budget must be adopted by the board of trustees, inclusive of amendments, no later than June 30. In order to prepare the public notice to be published 10 days prior to the meeting, the district budget must be prepared by a date set by the state board of education, currently June 19.
- • Minutes from district board meetings will be used by TEA to record adoption of and amendments to the budget.

Budgets for the General Fund, the Food Service Fund (whether accounted for in the General Fund, a Special Revenue Fund or Enterprise Fund) and the Debt Service Fund must be included in the official district budget (legal or fiscal year basis). These budgets must be prepared and approved at least at the fund and function levels to

comply with the state's legal level of control mandates. Funds to be budgeted and reported through PEIMS, both required and optional, are shown in Exhibit 2 in section 2.6.3.

Note: Districts may prepare and approve budgets for other funds and/or with even greater detail at their discretion. Such local decisions may affect the need for budget amendments and financial reporting requirements.

- The officially adopted district budget, as amended, must be filed with TEA through PEIMS (Public Education Information Management System) by the date prescribed in the annual system guidelines. Revenues, other sources, other uses, and fund balances must be reported by fund, object (at the fourth level), fiscal year, and amount. Expenditures must be reported by fund, function, object (at the second level), organization, fiscal year, program intent and amount. These requirements are discussed in further detail in the Data Collection and Reporting module.
- A school district must amend the official budget *before* exceeding a *functional expenditure category*, i.e., instruction, administration, etc., in the total district budget. The annual financial and compliance report should reflect the amended budget amounts on the schedule comparing budgeted and actual amounts. The requirement for filing the amended budget with TEA is satisfied when the school district files its Annual Financial and Compliance Report.



## **Local District Requirements**

### **ANNUAL OPERATING BUDGET CE (LEGAL) DATE ISSUED: 10/30/15**

#### **AUTHORIZED EXPENDITURES**

A district shall not lend its credit or gratuitously grant public money or things of value in aid of any individual, association, or corporation. *Tex. Const. Art. III, Sec. 52; Brazoria County v. Perry, 537 S.W.2d 89 (Tex. Civ. App.—Houston [1st Dist.] 1976, no writ)*

A district shall not grant any extra compensation, fee, or allowance to a public officer, agent, servant, or contractor after service has been rendered or a contract entered into and performed in whole or in part. Nor shall a district pay or authorize the payment of any claim against the district under any agreement or contract made without authority of law. *Tex. Const. Art. III, Sec. 53; Harlingen Indep. Sch. Dist. v. C.H. Page and Bro., 48 S.W.2d 983 (Comm. App. 1932)*

The state and county available funds disbursed to a district shall be used exclusively for salaries of professional certified staff and for interest on money borrowed on short time to pay such salaries, when salaries become due before school funds for the current year become available. Loans for paying professional certified staff salaries may not be paid out of funds other than those for the current year. *Education Code 45.105(b)*

Local funds from district taxes, tuition fees, other local sources, and state funds not designated for a specific purpose may be used for salaries of any personnel and for purchasing appliances and supplies; for the payment of insurance premiums; for buying school sites; for buying, building, repairing, and renting school buildings, including acquisition of school buildings and sites by leasing through annual payments with an ultimate option to purchase [see CHG]; and for other purposes necessary in the conduct

of the public schools to be determined by a board. *Education Code 45.105(c)*

No public funds of a district may be spent in any manner other than as provided for in the budget adopted by the board. *Education Code 44.006(a)*

#### **USE OF DISTRICT RESOURCES IMPROVEMENTS TO REAL PROPERTY**

Except as provided below or by Education Code 45.109(a-1), (a-2), or (a-3) [see CX], a board shall not enter into an agreement authorizing the use of school district employees, property, or resources for the provision of materials or labor for the design, construction, or renovation of improvements to real property not owned or leased by the district.

This section does not prohibit the board from entering into an agreement for the design, construction, or renovation of improvements to real property not owned or leased by the district if the improvements benefit real property owned or leased by the district. Benefits to real property owned or leased by the district include the design, construction, or renovation of highways, roads, streets, sidewalks, crosswalks, utilities, and drainage improvements that serve or benefit the real property owned or leased by the district.

*Education Code 11.168*

#### **HOTELS**

The board may not impose taxes, issue bonds, use or authorize the use of district employees, use or authorize the use of district property, money, or other resources, or acquire property for the design, construction, renovation, or operation of a hotel. The board may not enter into a lease, contract, or other agreement that obligates the board to engage in an activity prohibited by this section or obligates the use of district employees or resources in a manner prohibited by this section.

“Hotel” means a building in which members of the public obtain sleeping accommodations for consideration. The term includes a motel.

*Education Code 11.178*

### **ELECTIONEERING**

A board may not use state or local funds or other resources of the district to electioneer for or against any candidate, measure, or political party. *Education Code 11.169*

### **COMMITMENT OF CURRENT REVENUE**

A contract for the acquisition, including lease, of real or personal property is a commitment of a district’s current revenue only, provided the contract contains either or both of the following provisions:

1. Retains to a board the continuing right to terminate the contract at the expiration of each budget period during the term of the contract.
2. Is conditioned on a best efforts attempt by the board to obtain and appropriate funds for payment of the contract.

*Local Gov’t Code 271.903*

### **FISCAL YEAR**

A board may determine if a district’s fiscal year begins on July 1 or September 1 of each year. *Education Code 44.0011*

### **BUDGET PREPARATION**

A superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of a district for the following fiscal year. *Education Code 44.002*

### **FUNDS FOR ACCELERATED INSTRUCTION**

A district that is required to provide accelerated instruction under Education Code 29.081(b-1) [see EHBC] shall separately budget sufficient funds, including funds under Education Code 42.152, for that purpose. A district may not budget funds received under Education Code 42.152 for any other purpose until the district adopts a budget to support additional accelerated instruction. *Education Code 29.081(b-2)*

### **DEADLINES**

The proposed budget shall be prepared on or before a date set by the State Board of Education, currently August 20 (June 19 if a district uses a July 1 fiscal year start date). *Education Code 44.002(a); 19 TAC 109.1(a), .41*

The adopted budget must be filed with the Texas Education Agency on or before the date established in the *Financial Accountability System Resource Guide*. *Education Code 44.005; 19 TAC 109.1(a)*

### **PUBLIC MEETING ON BUDGET AND PROPOSED TAX RATE**

After the proposed budget has been prepared, a board president shall call a board meeting for the purpose of adopting a budget for the succeeding fiscal year. Any taxpayer of a district may be present and participate in the meeting. *Education Code 44.004(a), (f)* [See CCG for provisions governing tax rate adoption.]

The meeting must comply with the notice requirements of the Open Meetings Act. *Gov’t Code 551.041, .043*

### **PUBLISHED NOTICE**

A board president shall also provide for publication of notice of the budget and proposed tax rate meeting in a daily, weekly, or biweekly newspaper published in a district. If no daily, weekly, or biweekly newspaper is published in a district, the president shall provide for publication of notice in at least one newspaper of general circulation in the county in which the district’s central administrative office is located. The notice shall be published not earlier than the 30th day or later than the tenth day before the date of the hearing.

### **FORM OF NOTICE**

The published notice of the public meeting to discuss and adopt the budget and the proposed tax rate must meet the size, format, and content requirements dictated by law.

The notice is not valid if it does not substantially conform to the language and format prescribed by the comptroller.

#### **TAXPAYER INJUNCTION**

If a district has not complied with the published notice requirements in the FORM OF NOTICE described above, and the requirements for DISTRICTS WITH JULY 1 FISCAL YEAR below, if applicable, and the failure to comply was not in good faith, a person who owns taxable property in the district is entitled to an injunction restraining the collection of taxes by the district. An action to enjoin the collection of taxes must be filed before the date a district delivers substantially all of its tax bills.

*Education Code 44.004(b)–(e)*

#### **PUBLICATION OF PROPOSED BUDGET SUMMARY**

Concurrently with the publication of notice of the budget under Education Code 44.004, a district shall post a summary of the proposed budget on the school district's Internet website or, if the district has no Internet website, in the district's central administrative office.

The budget summary must include a comparison to the previous year's actual spending and information relating to per student and aggregate spending on:

1. Instruction;
2. Instructional support;
3. Central administration;
4. District operations;
5. Debt service; and
6. Any other category designated by the Commissioner.

*Education Code 44.0041*

#### **DECREASE IN DEBT SERVICE RATE**

If the debt service rate calculated under Education Code 44.004(c)(5)(A)(ii)(b) decreases after the publication of the notice required by this section, the board president is not required to publish another notice or call another meeting to discuss and adopt the budget and the proposed lower tax rate.

*Education Code 44.004(g-1)*

#### **BUDGET ADOPTION**

A board shall adopt a budget to cover all expenditures for the succeeding fiscal year at the meeting called for that purpose and before the adoption of the tax rate for the tax year in which the fiscal year covered by the budget begins. *Education Code 44.004(f)–(g)*

#### **CERTIFIED ESTIMATE**

By April 30, the chief appraiser shall prepare and certify an estimate of the taxable value of school district property. *Tax Code 26.01(e)*

#### **DISTRICTS WITH JULY 1 FISCAL YEAR**

A district with a fiscal year beginning July 1 may use the certified estimate of the taxable value of district property in preparing the published notice if the district does not receive the certified appraisal roll on or before June 7. A district that uses a certified estimate may adopt a budget at the public meeting designated in the published notice prepared using the estimate, but a district may not adopt a tax rate before the district receives the certified appraisal roll for the district. *Education Code 44.004(h)–(i)*

#### **BUDGET ADOPTION AFTER TAX RATE ADOPTION**

Notwithstanding Education Code 44.004(g), (h), and (i), above, a district may adopt a budget after the district adopts a tax rate for the tax year in which the fiscal year covered by the budget begins if the district elects to adopt a tax rate before receiving the certified appraisal roll for the district as provided by Tax Code 26.05(g). Following adoption of the tax rate [see CCG], the district must publish notice and hold a public meeting before the district may adopt a budget. The comptroller shall prescribe the language and format to be used in the notice. The district may use the certified estimate of taxable value in preparing the notice. *Education Code 44.004(j)*

### **PUBLICATION OF ADOPTED BUDGET**

On final approval of the budget by the board, a district shall post on the district's Internet website a copy of the budget adopted by the board. The district's website must prominently display the electronic link to the adopted budget.

A district shall maintain the adopted budget on the district's website until the third anniversary of the date the budget was adopted. *Education Code 44.0051*

### **AMENDMENT OF APPROVED BUDGET**

A board shall have the authority to amend the approved budget or to adopt a supplementary emergency budget to cover necessary unforeseen expenses.

Copies of any amendment or supplementary budget must be prepared and filed in accordance with State Board rules. *Education Code 44.006*

### **FAILURE TO COMPLY WITH BUDGET AMENDMENTS**

A board member who votes to approve any expenditure of school funds in excess of the item or items appropriated in the adopted budget or a supplementary or amended budget commits a misdemeanor offense. *Education Code 44.052(c)*

### **CERTAIN DONATIONS**

A district may donate funds or other property or service to the adjutant general's department, the Texas National Guard, or the Texas State Guard. *Gov't Code 437.111(b), .252, .304(a)*

### **ANNUAL OPERATING BUDGET CE (LOCAL) DATE ISSUED: 11/03/08**

### **FISCAL YEAR**

The District shall operate on a fiscal year beginning July 1 and ending June 30.

### **BUDGET PLANNING**

Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District's programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the District- and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month's activities.

### **BUDGET MEETING**

The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows:

1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.
2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.
3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.
4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.

### **AUTHORIZED EXPENDITURES**

The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget.

### **BUDGET AMENDMENTS**

The Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.

## Local District Requirements

The Northwest Independent School District Board Policy Manual is available through the Texas Association of School Boards *Policy On Line* at: <http://pol.tasb.org/Policy/Section/391?filter=C>

### BOARD POLICY: BUSINESS AND SUPPORT SERVICES

#### Section C: BUSINESS AND SUPPORT SERVICES

|      |   |
|------|---|
| CAA  | <a href="#">FISCAL MANAGEMENT GOALS AND OBJECTIVES - FINANCIAL ETHICS</a>                       |
| CB   | <a href="#">STATE AND FEDERAL REVENUE SOURCES</a>   |
| CBA  | <a href="#">STATE AND FEDERAL REVENUE SOURCES - STATE</a>                                       |
| CBB  | <a href="#">STATE AND FEDERAL REVENUE SOURCES - FEDERAL</a>                                     |
| CCA  | <a href="#">LOCAL REVENUE SOURCES - BOND ISSUES</a>   |
| CCB  | <a href="#">LOCAL REVENUE SOURCES - TIME WARRANTS</a>   |
| CCC  | <a href="#">LOCAL REVENUE SOURCES - CERTIFICATES OF INDEBTEDNESS</a>                            |
| CCD  | <a href="#">LOCAL REVENUE SOURCES - RECREATIONAL FACILITIES BONDS</a>                           |
| CCE  | <a href="#">LOCAL REVENUE SOURCES - ATHLETIC STADIUM AUTHORITY</a>                              |
| CCF  | <a href="#">LOCAL REVENUE SOURCES - LOANS AND NOTES</a>   |
| CCG  | <a href="#">LOCAL REVENUE SOURCES - AD VALOREM TAXES</a>  |
| CCH  | <a href="#">LOCAL REVENUE SOURCES - APPRAISAL DISTRICT</a>                                      |
| CDA  | <a href="#">OTHER REVENUES - INVESTMENTS</a>  |
| CDB  | <a href="#">OTHER REVENUES - SALE, LEASE, OR EXCHANGE OF SCHOOL-OWNED PROPERTY</a>              |
| CDBA | <a href="#">SALE, LEASE, OR EXCHANGE OF SCHOOL-OWNED PROPERTY - REVENUE BONDS FROM PROCEEDS</a> |
| CDC  | <a href="#">OTHER REVENUES - GRANTS FROM PRIVATE SOURCES</a>                                    |
| CDH  | <a href="#">OTHER REVENUES - PUBLIC AND PRIVATE FACILITIES</a>                                  |
| CE   | <a href="#">ANNUAL OPERATING BUDGET</a>   |
| CEA  | <a href="#">ANNUAL OPERATING BUDGET - FINANCIAL EXIGENCY</a>                                    |
| CFA  | <a href="#">ACCOUNTING - FINANCIAL REPORTS AND STATEMENTS</a>                                   |
| CFB  | <a href="#">ACCOUNTING - INVENTORIES</a>  |
| CFC  | <a href="#">ACCOUNTING - AUDITS</a>   |
| CFD  | <a href="#">ACCOUNTING - ACTIVITY FUNDS MANAGEMENT</a>  |
| CFEA | <a href="#">PAYROLL PROCEDURES - SALARY DEDUCTIONS AND REDUCTIONS</a>                           |
| CG   | <a href="#">BONDED EMPLOYEES AND OFFICERS</a>   |
| CH   | <a href="#">PURCHASING AND ACQUISITION</a>  |
| CHE  | <a href="#">PURCHASING AND ACQUISITION - VENDOR RELATIONS</a>                                   |
| CHF  | <a href="#">PURCHASING AND ACQUISITION - PAYMENT PROCEDURES</a>                                 |
| CHG  | <a href="#">PURCHASING AND ACQUISITION - REAL PROPERTY AND IMPROVEMENTS</a>                     |
| CHH  | <a href="#">PURCHASING AND ACQUISITION - FINANCING PERSONAL PROPERTY PURCHASES</a>              |
| CI   | <a href="#">SCHOOL PROPERTIES DISPOSAL</a>  |
| CJA  | <a href="#">CONTRACTED SERVICES - CRIMINAL HISTORY</a>  |
| CK   | <a href="#">SAFETY PROGRAM/RISK MANAGEMENT</a>  |
| CKA  | <a href="#">SAFETY PROGRAM/RISK MANAGEMENT - INSPECTIONS</a>                                    |
| CKB  | <a href="#">SAFETY PROGRAM/RISK MANAGEMENT - ACCIDENT PREVENTION AND REPORTS</a>                |
| CKC  | <a href="#">SAFETY PROGRAM/RISK MANAGEMENT - EMERGENCY PLANS</a>                                |

|      |   |
|------|---|
| CKD  | <a href="#">SAFETY PROGRAM/RISK MANAGEMENT - EMERGENCY MEDICAL EQUIPMENT AND PROCEDURES</a>     |
| CKE  | <a href="#">SAFETY PROGRAM/RISK MANAGEMENT - SECURITY PERSONNEL</a>                             |
| CL   | <a href="#">BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT</a>                                    |
| CLA  | <a href="#">BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT - SECURITY</a>                         |
| CLB  | <a href="#">BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT - MAINTENANCE</a>                      |
| CLC  | <a href="#">BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT - TRAFFIC AND PARKING CONTROLS</a>     |
| CLE  | <a href="#">BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT - FLAG DISPLAYS</a>                    |
| CMD  | <a href="#">EQUIPMENT AND SUPPLIES MANAGEMENT - INSTRUCTIONAL MATERIALS CARE AND ACCOUNTING</a> |
| CNA  | <a href="#">TRANSPORTATION MANAGEMENT - STUDENT TRANSPORTATION</a>                              |
| CNB  | <a href="#">TRANSPORTATION MANAGEMENT - DISTRICT VEHICLES</a>                                   |
| CNC  | <a href="#">TRANSPORTATION MANAGEMENT - TRANSPORTATION SAFETY</a>                               |
| CO   | <a href="#">FOOD SERVICES MANAGEMENT</a>  |
| COA  | <a href="#">FOOD SERVICES MANAGEMENT - FOOD PURCHASING</a>                                      |
| COB  | <a href="#">FOOD SERVICES MANAGEMENT - FREE AND REDUCED-PRICE FOOD PROGRAM</a>                  |
| CPAB | <a href="#">OFFICE COMMUNICATIONS - MAIL AND DELIVERY</a>                                       |
| CPC  | <a href="#">OFFICE MANAGEMENT - RECORDS MANAGEMENT</a>  |
| CQ   | <a href="#">TECHNOLOGY RESOURCES</a>  |
| CQA  | <a href="#">TECHNOLOGY RESOURCES - DISTRICT, CAMPUS, AND CLASSROOM WEBSITES</a>                 |
| CR   | <a href="#">INSURANCE AND ANNUITIES MANAGEMENT</a>  |
| CRB  | <a href="#">INSURANCE AND ANNUITIES MANAGEMENT - LIABILITY INSURANCE</a>                        |
| CRD  | <a href="#">INSURANCE AND ANNUITIES MANAGEMENT - HEALTH AND LIFE INSURANCE</a>                  |
| CRE  | <a href="#">INSURANCE AND ANNUITIES MANAGEMENT - WORKERS' COMPENSATION</a>                      |
| CRF  | <a href="#">INSURANCE AND ANNUITIES MANAGEMENT - UNEMPLOYMENT INSURANCE</a>                     |
| CRG  | <a href="#">INSURANCE AND ANNUITIES MANAGEMENT - DEFERRED COMPENSATION AND ANNUITIES</a>        |
| CS   | <a href="#">FACILITY STANDARDS</a>  |
| CV   | <a href="#">FACILITIES CONSTRUCTION</a>   |
| CVA  | <a href="#">FACILITIES CONSTRUCTION - COMPETITIVE BIDDING</a>                                   |
| CVB  | <a href="#">FACILITIES CONSTRUCTION - COMPETITIVE SEALED PROPOSALS</a>                          |
| CVC  | <a href="#">FACILITIES CONSTRUCTION - CONSTRUCTION MANAGER-AGENT</a>                            |
| CVD  | <a href="#">FACILITIES CONSTRUCTION - CONSTRUCTION MANAGER-AT-RISK</a>                          |
| CVE  | <a href="#">FACILITIES CONSTRUCTION - DESIGN-BUILD</a>  |
| CVF  | <a href="#">FACILITIES CONSTRUCTION - JOB ORDER CONTRACTS</a>                                   |
| CW   | <a href="#">NAMING FACILITIES</a>   |
| CX   | <a href="#">RENTING OR LEASING FACILITIES FROM OTHERS</a>                                       |
| CY   | <a href="#">INTELLECTUAL PROPERTY</a>   |

## Balanced Budget

According to the Texas Education Agency ("TEA"), case law is where the definition of a balanced budget is found for all Texas school districts. A balanced budget is framed by case law as a budget with total expenditures not greater than the sum of total revenues plus fund balance. *Crystal City Independent School District, Appellant v. Bank of Dallas, Appellee, Court of Appeals of Texas-Dallas, March 24, 1987.*

**The Northwest Independent School District 2016-2017 budget is balanced.**

## Budget Process

### Objectives of Budgeting

The objectives of budgeting are outlined by the Texas Education Agency in the Financial Accountability System Resource Guide.

Performance evaluation allows citizens and taxpayers to hold policy makers and administrators accountable for their actions. Because accountability to citizens often is stated explicitly in state laws and constitutions, it is considered a cornerstone of budgeting and financial reporting. The Governmental Accounting Standards Board (GASB) recognizes its importance with these objectives in its GASB Concepts Statement No. 1 (Section 100.177):

- Financial reporting should provide information to determine whether current-year revenues were sufficient to pay for current-year services.
- Financial reporting should demonstrate whether resources were obtained and used in accordance with the entity's legally adopted budget. It should also demonstrate compliance with other finance-related legal or contractual requirements.
- Financial reporting should provide information to assist users in assessing the service efforts, costs and accomplishments of the governmental entity.

Meeting these objectives requires budget preparation to include several concepts recognizing accountability. Often these concepts have been mandated for state and local public sector budgets. They include requirements that budgets should:

- Be balanced so that current revenues are sufficient to pay for current services.
- Be prepared in accordance with all applicable federal, state, and local legal mandates and requirements.

- Provide a basis for the evaluation of a government's service efforts, costs and accomplishments.

Note: Although the objective of balanced budgets is generally applicable to all school districts to ensure long-term fiscal health, variations of this objective which are considered appropriate for some school districts over short-term periods are available. For example, the balanced budget objective may be met through the use of fund balance reserves to pay for current services during certain periods. Such uses of fund balance reserves must be in accordance with applicable state and local fund balance policies.

### Budget Process Overview

The budgeting process is comprised of three major phases: planning, preparation and evaluation. The budgetary process begins with sound planning. Planning defines the goals and objectives of campuses and the school district and develops programs to attain those goals and objectives. Once these programs and plans have been established, budgetary resource allocations are made to support them. Budgetary resource allocations are the preparation phase of budgeting. The allocations cannot be made, however, until plans and programs have been established.

Finally, the budget is evaluated for its effectiveness in attaining goals and objectives. Evaluation typically involves an examination of: how funds were expended, what outcomes resulted from the expenditure of funds, and to what degree these outcomes achieved the objectives stated during the planning phase. This evaluation phase is important in determining the following year's budgetary allocations. In summary, budget preparation is not a one-time exercise to determine how a school district will allocate funds. Rather, school district budget preparation is part of a continuous cycle of planning and evaluation to achieve district goals.

## Budget Process

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

- Budget Planning  
January - February 2017
- Budget Preparation  
February 2017
- Board of Trustee Budget Review  
March - May 2017
- Budget Adoption  
June 2017
- Tax Rate Adoption  
July - August 2016
- Budget Amendments  
July - June 2017 - 2018
- Comprehensive Annual Financial Report (“CAFR”)  
November 2018

### Budget Planning

The District planning process is instructionally driven and guided by the Strategic Plan. Two Strategic Summits were held with members of the community, staff, parents, Board members, and students as the stakeholder participants focusing on the core beliefs, vision, mission and goals and reaching a consensus agreement on the strategic plan recommendations. The Board of Trustees approved the Northwest ISD 2014-2018 Strategic Plan: Core Beliefs, Vision, Mission, Operational Goals, and Targeted Objectives in February, 2014. The annual Board of Trustees review of the Beliefs, Vision, Mission, and Goals of the Strategic Plan provides the Board oversight to the directional system of the District. It establishes and affirms the expectation that the action of the District’s administrators and staff are in line with established Board priorities. The Board of Trustees will approve the Strategic Plan Goals & Objectives in February, 2017. The 2014-2018 Strategic Plan serves as a foundation for the development of the 2016-2017 District Improvement Plan and was reviewed by the Board of Trustees on June 26, 2017. Campus Improvement Plans flow from the District Improvement Plan and were approved by the Board of Trustees on August 28, 2017. As a fast (student)

growth district, the Board of Trustees regularly receive Academic Performance, Five-Year Financial Forecast, Financial & Investment, and Demographic, Facilities, Planning & Construction reports throughout the year. The annual development of the District budget incorporates all the District planning efforts into a single process.

### Capital Budget Development Process

The citizen Long-Range Planning Committee which serves in an advisory capacity reviews data, prioritizes the capital needs, and formulates a plan to address the needs. It then presents recommendations to the Board of Trustees who act upon the Long-Range Planning Committee recommendations including any modifications to the original plan.

In October 2016, the Long Range Planning Committee began meeting to discuss the upcoming facility, technology, curriculum, and extra-curricular needs of Northwest ISD. The committee membership consisted of a well-rounded cross section of our District to ensure all of the areas of Northwest ISD were represented. Since October 2016, the Long Range Planning Committee met eight times with an attendance of 21-30 members per meeting. During the meetings, the Long Range Planning Committee received and evaluated information regarding previous and projected growth of Northwest ISD, technology needs, new facility construction, major building component replacement needs (roofs, HVAC, flooring, security system), and program enhancement needs. After extensive analysis of all the presented needs of Northwest ISD, the Long Range Planning Committee recommended that the School Board authorize a Capital Bond Election for \$399,000,000. On February 13th the Board of Trustees approved an Order Calling a \$399,000,000 Bond Election which passed on May 6, 2017.

### Budget Preparation

The District uses site-based budgeting to enhance the ability of principals to serve as effective instructional leaders. Site-based budgeting places the principal at the center



of the budget preparation process. The Campus Improvement Plans referenced under the previous paragraph, Budget Planning, link the resources required to the local campus strategies to improve student achievement. The accomplishments are reviewed in the subsequent year.

The Campus Budget Worksheet reflects the initial campus funding allocations. These allocations address equity issues between campuses. They are designed around three cost drivers: pupils, staff, and buildings. Pupil allocations reflect both the number of students and additional funds for special needs students. Staff allocations provide for campus staff development. Building allocations are based on building size, age, and reflect past usage. After the completed campus and program budget packages have been returned the Superintendent's Executive Cabinet reviews them in detail with the focus on the instructional impact.

#### **Board of Trustee Budget Review**

The Board of Trustees received budget updates that included any revisions to the original Five-Year Financial Forecast. The Preliminary Budget including the Personnel & Compensation Plan was reviewed in detail throughout April. The 2017 – 2018 Personnel & Compensation Plan was then adopted May 22nd. Early adoption provides advantages in teacher recruitment and allows for the salary detail to be loaded into the adopted budget..

#### **Budget Adoption**

The Central Appraisal Districts ("CAD") 2017 Certified Estimate Appraisal Roll Totals occurred in early June and the rollback tax rate was calculated shortly thereafter. The required legal notice was published on June 17th. The Board of Trustees held the required public meeting and adopted the budget on June 26, 2017..

#### **Tax Rate Adoption**

The Central Appraisal Districts ("CAD") Certification of the 2017 Appraisal Records occurred in late July and the Denton County Tax Assessor-Collector calculated the effective and rollback tax rates shortly

thereafter. The required legal notice was published on August 19th. The Board of Trustees held the required public meeting and adopted the tax rate on August 28, 2017.

#### **Budget Amendments**

The initial Campus Budget Worksheet allocation represents 80% of the campus funding allocation based on projected enrollment. The remaining amount is distributed in October based on actual enrollment and staff on hand at the end of the first six weeks. The Final Amended Budget for the Year Ending June 30, 2018, will be submitted at the June 25, 2018, Board meeting. It will reflect all amendments previously approved by the Board of Trustees plus any final amendments. The Final Amended Budget for the Year Ending June 30, 2018, will be used in the preparation of the Comprehensive Annual Financial Report ("CAFR").

#### **Comprehensive Annual Financial Report**

The final stage of the budget cycle is the approval by the Board of Trustees of the audited Comprehensive Annual Financial Report which includes budget to actual comparisons scheduled for November 12, 2018.

#### **District Approach**

The District approach to coping with the combination of fast student growth in a restricted funding environment with increasing academic standards has been to ensure that the budget process is instructionally driven and guided by the Strategic Plan.

The Board of Trustees, administration, and staff are committed to making the Northwest ISD,

**The best and most sought-after school district where every student is future ready:**

- **Ready for college**
- **Ready for the global workplace**
- **Ready for personal success**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
BUDGET CALENDAR FOR THE YEAR 2017 – 2018**

| <b><u>Description</u></b>  | <b><u>Date</u></b> | <b><u>Activity/Process</u></b> |
|--|--------------------|--------------------------------|
| <b>Budget Planning</b>   |                    |                                |
| • Budget Workshop  | 12/12/16           | Board Meeting                  |
| • Discuss 2017 – 2018 Budget Process and Calendar                  |                    |                                |
| • Review 2017 – 2018 Five-Year Financial Forecast                  |                    |                                |
| • Discuss Budget Impact of ASATR & TRE                             |                    |                                |
| • Review Budget Calendar/Review Campus Staffing Reports            | 01/09/17           | Board Meeting                  |
| • Approve Budget Calendar/Review Compensation Plan                 | 01/23/17           | Board Meeting                  |
| <b>Budget Preparation</b>  |                    |                                |
| • Present Budget Process & Distribute Budget Packages              | 02/09/17           | DLT                            |
| • Complete Budget Packages   | February           | Campus/Department              |
| • Return Budget Packages   | 03/10/17           | Campus/Department              |
| • Review Budget Packages   | March              | Cabinet Meetings               |
| <b>Board of Trustee Budget Review</b>                              |                    |                                |
| • Budget Update/Review 2017-2018 Staffing 1 <sup>st</sup> Request  | 02/13/17           | Board Meeting                  |
| • Budget Update/Approve 2017-2018 Staffing 1 <sup>st</sup> Request | 02/27/17           | Board Meeting                  |
| • Budget Workshop/Review Budget, Personnel & Compensation          | 04/10/17           | Board Meeting                  |
| • Budget Workshop/Review Budget, Personnel & Compensation          | 04/24/17           | Board Meeting                  |
| • Budget Workshop/Review 2017-18 Staffing & Compensation           | 05/08/17           | Board Meeting                  |
| • Approve 2017-18 Staffing & Compensation                          | 05/22/17           | Board Meeting                  |
| <b>Budget Adoption</b>   |                    |                                |
| • County Appraisal Districts Certify Estimated Property Values     | 06/01/17           | CAD                            |
| • Calculate Estimated Rollback Rate                                | 06/06/17           | DCTA/C                         |
| • Budget Update  | 06/12/17           | Board Meeting                  |
| • Publish Notice of Public Meeting                                 | 06/17/17           |                                |
| • Conduct Public Meeting and Adopt Budget                          | 06/26/17           | Board Meeting                  |
| <b>Tax Rate Adoption</b>   |                    |                                |
| • County Appraisal Districts Certify Final Property Values         | 07/25/17           | CAD                            |
| • Calculate Final Rollback Rate                                    | 07/31/17           | DCTA/C                         |
| • Propose Tax Rate   | 08/14/17           | Board Meeting                  |
| • Publish Notice of Public Meeting                                 | 08/19/17           |                                |
| • Conduct Public Meeting and Adopt Tax Rate                        | 08/28/17           | Board Meeting                  |
| <b>Budget Amendments</b>   |                    |                                |
| • Approve Final Amended Budget                                     | 06/25/18           | Board Meeting                  |
| <b>Audited Financial Statements</b>                                |                    |                                |
| • Approve Comprehensive Annual Financial Report                    | 11/12/18           | Board Meeting                  |

# **NORTHWEST ISD STAFFING FORMULAS FOR 2017-2018**

## **High School Pupil-Teacher Ratio Formula**

### **Regular Education Allocations**

**Student Ratio is figured at 150 Class Load per Teacher**

*Regular education allocation is determined annually based on enrollment, campus needs, and other factors.*

| <u>Position</u>                         | <u>Pay Grade</u> | <u>Number of Staff Members</u> | <u>Enrollment</u>           |
|---|------------------|--------------------------------|-----------------------------|
| Principal (0200)                        | A55              | 1                              |                             |
| Associate Principal (0209)              | A45              | 1                              |                             |
| Associate Principal                     | A45              | 1                              | 2400+                       |
| Assistant Principal (0210)              | A40              | 1 per grade level              |                             |
| Additional Assistant Principal          | A40              |                                | 2500+                       |
| Lead Counselor (0300)                   | A25              | stipend                        | Once 3rd Counselor is Added |
| Counselor (0300)                        | A25              | 1 per grade level              | 420+ Student Ratio          |
| Counselor                               | A25              | 1                              | 2500+                       |
| Student Services Facilitator (0302)     | A15/A20          | 1                              | 1500+                       |
| Head Band Director (0155)               | A35              | 1                              |                             |
| Associate Band Director                 | A15/A20          | 1                              |                             |
| Assistant Band Director**               | A15/A20          | 1                              | 150+                        |
| Assistant Band Director**               | A15/A20          | 1                              | 220+                        |
| Orchestra Director                      | A15/A20          | 1                              |                             |
| Assistant Orchestra Director**          | A15/A20          | 1                              | 150+                        |
| Assistant Orchestra Director**          | A15/A20          | 1                              | 220+                        |
| Choir Director                          | A15/A20          | 1                              |                             |
| Assistant Choir Director**              | A15/A20          | 1                              | 150+                        |
| Assistant Choir Director**              | A15/A20          | 1                              | 220+                        |
| Librarian (0320)                        | A15/A20          | 1                              |                             |
| Library Assistant (0906)                | P10              | 1                              |                             |
| Campus Health Coordinator RN (0361)     | A15/A20          | 1                              |                             |
| Campus Health Coord. LVN (0362)         | P35              | 1                              | 2000+                       |
| Office Manager (0901)                   | P35              | 1                              |                             |
| Associate Principals' Secretary (0902A) | P25              | 1 per campus                   |                             |
| Assistant Principals' Secretary (0902)  | P15              | 2 per campus                   |                             |
| Additional Asst. Principals' Secretary  | P15              | 1                              | 2500+                       |
| Attendance Clerk (0913A)                | P15              | 1                              |                             |
| 2 <sup>nd</sup> Attendance Clerk        | P15              | 1                              | 1500+                       |
| Receptionist (0905)                     | P15              | 1                              |                             |
| Bookkeeper (0903)                       | P25              | 1                              |                             |
| Counselors Secretary (0907)             | P15              | 1                              |                             |
| Registrar (0908)                        | P20              | 1                              |                             |
| 2 <sup>nd</sup> Registrar               | P20              | 1                              | 1500+                       |
| Sub Coordinator/Receptionist (0905C)    | P15              | 1                              |                             |
| Student Record Manager (0909)           | P30              | 1                              |                             |
| Athletic Trainer (0151)                 | A15/A20          | 1                              |                             |
| 2 <sup>nd</sup> Athletic Trainer        | A15/A20          | 1                              | 1200+                       |
| Campus Athletic Coordinator (0156)      | A35              | 1                              |                             |

*Special Education and other special programs are based on the number of identified students and are not included in the allocations.*

*\*This staffing formula is a guideline for preparing a campus staffing plan. Individual school plans may vary. District needs may necessitate changes to the formula.*

*\*\* This number is referring to the number of students within the program*

**UPDATED 1/24/2017**

**NORTHWEST ISD**  
**STAFFING FORMULAS FOR 2017-2018\***  
**Middle School Pupil-Teacher Ratio Formula**

**Regular Education Allocations**  
**Student Ratio is figured at 150 Class Load per Teacher**

*Regular education allocation is determined annually based on enrollment, campus needs, and other factors.*

| <u>Position</u>                  | <u>Pay Grade</u> | <u>Number of<br/>Staff<br/>Members</u> | <u>Enrollment</u> |
|----------------------------------|------------------|--|-------------------|
| Principal (0202)                 | A45              | 1                                      |                   |
| Assistant Principal (0212)       | A35              | 1                                      |                   |
| Additional Assistant Principal   | A35              | 1                                      | 500+              |
| Additional Assistant Principal   | A35              | 1                                      | 1000+             |
| Additional Assistant Principal   | A35              | 1                                      | 1500+             |
| Counselor (0300)                 | A25              | 1                                      |                   |
| Additional Counselor             | A25              | 1                                      | 500+              |
| Additional Counselor             | A25              | 1                                      | 1000+             |
| Additional Counselor             | A25              | 1                                      | 1500+             |
| Band Director                    | A15/A20          | 1                                      |                   |
| Assistant Band Director          | A15/A20          | 1                                      |                   |
| Assistant Band Director**        | A15/A20          | 1                                      | 310+              |
| Orchestra Director               | A15/A20          | 1                                      |                   |
| Assistant Orchestra Director**   | A15/A20          | 1                                      | 180+              |
| Assistant Orchestra Director**   | A15/A20          | 1                                      | 310+              |
| Choir Director                   | A15/A20          | 1                                      |                   |
| Assistant Choir Director**       | A15/A20          | 1                                      | 180+              |
| Assistant Choir Director**       | A15/A20          | 1                                      | 310+              |
| Librarian (0320)                 | A15/A20          | 1                                      |                   |
| Campus Health Coordinator (0361) | A15/A20          | 1                                      |                   |
| <i>Clerical /Para</i>            |                  |  |                   |
| Office Manager (0901)            | P30              | 1                                      |                   |
| PEIMS CLERK (0913)               | P15              | 1                                      |                   |
| Attendance Clerk (0914)          | P10              | 1                                      |                   |
| Receptionist (0905B)             | P10              | 1                                      |                   |
| Campus Assistant (0907A)         | P10              | 1                                      | 1000+             |
| 2 <sup>nd</sup> Campus Assistant | P10              | 1                                      | 1500+             |

*Special Education and other special programs are based on the number of identified students and are not included in the allocations.*

*\*This staffing formula is a guideline for preparing a campus staffing plan. Individual school plans may vary. District needs may necessitate changes to the formula.*

*\*\* This number is referring to the number of students within the program.*

**UPDATED 1/24/2017**



**NORTHWEST ISD**  
**STAFFING FORMULAS FOR 2017-2018\***  
**Elementary School Pupil-Teacher Ratio Formula**

**Regular Education Allocations**

| <u>Grade(s)</u> | <u>Staffing Ratio</u> | <u>Maximum</u> |
|-----------------|-----------------------|----------------|
| Pre-K           | 20/1                  | 40 (AM/PM)     |
| K-4             | 22/1                  | 22             |
| 5               | 25/1                  | 27             |

| <u>Position</u>                        | <u>Pay Grade</u> | <u>Number of Staff Members</u> | <u>Enrollment</u>                |
|--|------------------|--------------------------------|----------------------------------|
| Principal (0204)                       | A40              | 1                              |                                  |
| Assistant Principal (0213)             | A30              | 1                              |                                  |
| Counselors (0310)                      | A25              | 1                              |                                  |
| Counselor or C.I.T (Campus Choice)     | A25/A15/A20      | 1                              | 900+                             |
| Librarian (0330)                       | A15/A20          | 1                              |                                  |
| STAR (0513)                            | A15/A20          | 1                              |                                  |
| STAR                                   | A15/A20          | 1                              | 800+ (or) Based on Student Need  |
| GT Teacher (0521)                      | A15/A20          | .5                             |                                  |
| GT Teacher                             | A15/A20          | .5                             | 550+ (or) Based on Student Need  |
| GT Teacher                             | A15/A20          | .5                             | 800 + (or) Based on Student Need |
| Nurse/Campus Health Coordinator (0361) | A15/A20          | 1                              |                                  |
| <i>Clerical /Para</i>                  |                  |                                |                                  |
| Office Manager (0803)                  | P30              | 1                              |                                  |
| Attendance Clerk/Receptionist (0804)   | P15              | 1                              |                                  |
| Elementary Campus Assistant II (0805)  | P10              | 1                              |                                  |
| Elementary Campus Assistant I (0805A)  | P5               | 1                              | 700+                             |
| Educational Assistant – Reg Ed (0912)  | P5/P10           | 1                              | 700+                             |
| Physical Ed Assistant (0912P)          | P5               | 1                              | 500+                             |
| Pre-K Aide (0912PK)                    | P10              | 1                              | Pre-K on Campus                  |
| Elementary Campus Assistant I (0805A)  | P                | 1                              | 900+                             |
| <i>Subject Area</i>                    |                  |                                |                                  |
| Art (0510)                             | A15/A20          | 1                              |                                  |
| Art                                    | A15/A20          | 1                              | 750+ Facility Space              |
| Physical Education (0512)              | A15/A20          | 1                              |                                  |
| Physical Education                     | A15/A20          | 1                              | 750+                             |
| Music (0511)                           | A15/A20          | 1                              |                                  |
| Music                                  | A15/A20          | 1                              | 750+                             |

*Special Education and other special programs are based on the number of identified students and are not included in the allocations.*

*\*This staffing formula is a guideline for preparing a campus-staffing plan. Individual school plans may vary. District needs may necessitate changes to the formula.*

**UPDATED 1/24/2017**

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
CAMPUS FUNDING ALLOCATIONS  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <u>Code</u>  | <u>Account Description</u> | <u>Elementary School</u> | <u>Middle School</u>  | <u>Senior High School</u> |
|--|----------------------------|--------------------------|-----------------------|---------------------------|
| <b>Pupil Allocations:</b>  |                            |                          |                       |                           |
| Function 11 - Instruction  |                            |                          |                       |                           |
| 6399 General Supplies  |                            | \$ 65.18                 | \$ 65.09              | \$ 75.87                  |
| Function 12 - Instructional Related and Media Services                   |                            |                          |                       |                           |
| 6329 Reading Materials   |                            | 15.00                    | 18.00                 | 21.00                     |
| 6399 General Supplies  |                            | 4.15                     | 4.15                  | 4.15                      |
| Function 23 - School Leadership  |                            |                          |                       |                           |
| 6399 General Supplies  |                            | 5.00                     | 6.00                  | 10.00                     |
| Function 31 - Guidance, Counseling and Evaluation Services               |                            |                          |                       |                           |
| 6399 General Supplies  |                            | 0.92                     | 2.01                  | 2.48                      |
| Function 33 - Health Services  |                            |                          |                       |                           |
| 6399 General Supplies  |                            | 1.25                     | 0.75                  | 0.50                      |
| <b>Total Pupil Allocations</b>   |                            | <b>\$ 91.50</b>          | <b>\$ 96.00</b>       | <b>\$ 114.00</b>          |
| <b>Staff Allocations:</b>  |                            |                          |                       |                           |
| Function 12 - Instructional Related and Media Services                   |                            |                          |                       |                           |
| Function 13 - Curriculum Development and Instructional Staff Development |                            |                          |                       |                           |
| Function 23 - School Leadership  |                            |                          |                       |                           |
| Function 31 - Guidance, Counseling and Evaluation Services               |                            |                          |                       |                           |
| Function 33 - Health Services  |                            |                          |                       |                           |
| 6499 Miscellaneous Operating Expense                                     |                            | \$ 50                    | \$ 50                 | \$ 50                     |
| <b>Building Allocations:</b>   |                            |                          |                       |                           |
| Function 11 - Instruction  |                            | Unique to each Campus    | Unique to each Campus | Unique to each Campus     |
| Function 12 - Instructional Related and Media Services                   |                            |                          |                       |                           |
| Function 23 - School Leadership  |                            |                          |                       |                           |
| Function 31 - Guidance, Counseling and Evaluation Services               |                            |                          |                       |                           |
| 6269 Rentals - Operating Leases (Copiers)                                |                            | \$ -                     | \$ -                  | \$ -                      |
| Function 36 - Cocurricular/Extracurricular Activities                    |                            |                          |                       |                           |
| 6499 Miscellaneous Operating Costs (UIL events)                          |                            | \$ 500                   | \$ 2,000              | \$ 37,500                 |
| Function 51 - Plant Maintenance and Operations                           |                            |                          |                       |                           |
| 6319 Maintenance and/or Operations                                       |                            | \$ 300                   | \$ 300                | \$ 1,000                  |

**Initial allocation should be revised by the Principal, working with the site based decision making team,  
to reflect the Campus Improvement Plan subject to Cabinet review.**

## **Budget Control and Management Process**

### **Management Process**

For management control purposes all budgets are assigned a local option code. The local option code designates the individual responsible for the particular budget. Typically principals are responsible for campus budgets and program managers are responsible for districtwide budgets.

Campus principals and program managers are authorized to submit Purchase Requisitions and reimbursements for the purchase of goods and services.

All activities involving payroll costs, salaries and employee benefits, are controlled through the Human Resources department.

### **Approval Control**

All purchases of goods and services are processed through the financial management system with the appropriate approval controls to ensure the legal purpose is met and the appropriate account charged.

Purchase Requisitions are initially entered at the campus or department level and are approved by the campus principal or program manager submitting the request.

Purchase Requisitions for Special Revenue funds are then approved by the appropriate grant program manager.

The Purchasing Agent reviews the Purchase Requisition to verify that appropriate purchasing laws are being complied with and that the goods and services are being requested from a legally qualified vendor.

The Chief Financial Officer also reviews and approves all Purchase Requisitions.

The Purchase Requisition is then converted in to a Purchase Order and forwarded to the vendor.

Upon receipt of the invoice Accounts Payable verifies the receipt of the goods or services, cuts a check, and closes the Purchase Order.

### **Encumbrance Control**

All purchases of goods and services are processed through the financial management system with the appropriate encumbrance controls to ensure the availability of funds.

An encumbrance is an obligation in the form of a Purchase Order charged to an appropriation which reserves a part of that appropriation. Additionally pre-encumbrances are also reserved based on submitted Purchase Requisitions awaiting conversion into Purchase Orders.

Specifically, the financial software will not allow the entry of a Purchase Requisition unless there are sufficiently available funds at the full account line item level.

### **Budget Amendments**

Principals and program managers may request the transfer of available budgeted funds. However, any transfers of funds that increases a revenue object or modifies an expenditure function is approved on a monthly basis by the Board of Trustees.

### **Final Amended Budget**

At the last meeting of the fiscal year a formal final amended budget is approved by the Board of Trustees.

### **Adopted Budget**

The officially adopted district budget, as amended, must be filed with TEA through PEIMS (Public Education Information Management System) by the date prescribed in the annual system guidelines.

### **Monthly Reporting**

The District's financial statements and investments are reviewed on a monthly basis with the Board of Trustees.

### **Annual Audit**

The final stage of the budget cycle is the approval by the Board of Trustees of the audited financial statements part of which includes budget to actual comparisons.

## Financial Structure

### Summary of Significant Accounting Policies

The Northwest Independent School District (District) is a public educational agency operating under the applicable laws and regulations of the State of Texas. It is governed by a seven member Board of Trustees that are elected by registered voters of the District. The District prepares its basic financial statements in conformity with Generally Accepted Accounting Principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB) and other authoritative sources identified in *Statement of Auditing Standards No. 69* of the American Institute of Certified Public Accountants. Additionally, the District complies with the requirements of the appropriate version of the Texas Education Agency (TEA) *Financial Accountability System Resource Guide* (FASRG) and the requirements of contracts and grants of agencies from which it receives funds.

### Reporting Entity

The Board of the District is elected by the public; has the authority to make decisions, appoint administrators and managers; significantly influence operations; and has the primary accountability for fiscal matters. Therefore, the District is a financial reporting entity as defined by the Governmental Accounting Standards Board (GASB) in its Statement No. 14, "The Financial Reporting Entity." There are no component units included within the reporting entity.

### Basis of Accounting

Governmental fund financial statements are reported using the current *financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days

of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State of Texas are recognized under the susceptible-to-accrual concept.

Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Grant funds are considered earned to the extent of the expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as deferred revenues until the related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the District to refund all or part of the unused amount.

The District reports the following major governmental funds:

### Governmental Fund Types

The **general fund** is the government's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund. Major revenue sources include local property taxes, state funding under the Available School Fund and interest earnings. Expenditures include all costs associated with the daily operations of the District except for specific programs funded by the federal or state government, food service, debt service, and capital projects. This is a budgeted fund.



The **special revenue funds** account for resources restricted to, or designated for, specific purposes by a grantor. Federal and state financial assistance generally is accounted for in a special revenue fund. The Child Nutrition Program adopts an annual budget. All other special revenue funds budgets are provided for informational purposes only.

The District's Food Service Fund is considered a special revenue fund since it meets the following criteria: (1) User fees are charged to supplement the National School Lunch Program (NSLP), (2) The General Fund subsidizes the Food Service Program for all expenditures in excess of NSLP, and (3) The District does not consider the Food Service Program completely self-supporting. Food Service fund balances are used exclusively for child nutrition program purposes.

The **debt service fund** accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds. This is a budgeted fund.

The **capital projects fund** accounts for proceeds from long-term debt financing (including the sale of bonds) and revenues and expenditures related to authorized construction and other capital asset acquisitions. The capital projects fund budget is provided for informational purposes only.

The District reports the following proprietary funds:

The **internal service funds** account for revenues and expenses related to services provided to organizations inside the District on a cost reimbursement basis. The District's Internal Service Funds are Self - Insurance and Netbooks. These are not budgeted funds.

Additionally, the District reports the following fiduciary funds:

The **agency fund** accounts for resources held in a custodial capacity by the District,

and consists of funds that are the property of students or others. The District's Agency Funds are the Student Activity Account, Student Council Account, and the High School Student Activity Account. These are not budgeted funds.

## **Basis of Budgeting**

Legal requirements for school district budgets are formulated by the state, TEA, and the local district. The Board adopts an "appropriated budget" on a basis consistent with GAAP for the general fund, debt service fund and child nutrition program (which is included in special revenue funds). At a minimum, the District is required to present the original and the final amended budgets for revenues and expenditures compared to actual revenues and expenditures for these three funds.

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in order to reserve that portion of the applicable appropriation, is used in all governmental funds. Encumbrances outstanding at year-end are commitments that do not constitute expenditures or liabilities, but are reported as reservations of fund balances. Since appropriations lapse at the end of each year, outstanding encumbrances are appropriately provided for in the subsequent fiscal year's budget to provide for the liquidation of the prior commitments.

Budgets are prepared on the same basis of accounting as that used in the financial statements. The basis of budgeting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental fund types, the general fund, special revenue funds, debt service fund, and capital projects fund, are budgeted using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. The proprietary funds, the internal services funds, and the fiduciary funds, the agency fund, are not budgeted funds.

## Account Code Structure

Section 44.007 of the Texas Education Code (Code or TEC) requires that a standard school district fiscal accounting system be adopted by each school district. The system must meet at least the minimum requirements prescribed by the State Board of Education and also be subject to review and comment by the state auditor. Additionally, the accounting system must conform to Generally Accepted Accounting Principles (GAAP). This section further requires that a report be provided at the time that the school district budget is filed, showing financial information sufficient to enable the state board of education to monitor the funding process and to determine educational system costs by school district, campus and program.

The Texas Education Code, Section 44.008, requires each school district to have an annual independent audit conducted that meets the minimum requirements of the state board of education, subject to review and comment by the state auditor. The annual audit must include the performance of certain audit procedures for the purpose of reviewing the accuracy of the fiscal information provided by the district through the Public Education Information Management System (PEIMS). The audit procedures are to be adequate to detect material errors in the school district's fiscal data to be reported through the PEIMS system for the fiscal period under audit.

A major purpose of the following accounting code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes within the overview may be used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are to be uniformly used by all school districts in accordance with generally accepted accounting principles.

### ACCOUNT CODE STRUCTURE

**XXX - X - XX - XXX - XX - XXX XXXX - XX**

| Fund Code                                | Year Code | Function Code | Organization Code | Program Intent Code | Local Option Code | Object Code  | Sub-Object Code |
|--|-----------|---------------|-------------------|---------------------|-------------------|--|-----------------|
| (1xx-8xx)<br><br>Account Groups<br>(9xx) | (0-9)     | (11-99)       | (001-999)         | (11-99)             | (xxx)             | Assets (1xxx)<br>Liabilities (2xxx) Fund<br>Equity (3xxx) Clearing<br>Accounts (4xxx)<br>Revenues/Income<br>(5xxx)<br>Expenditures/Expenses<br>(6xxx)<br>Other Resources/Non<br>Operating<br>Revenues/Residual<br>Equity Transfers In<br>(7xxx)<br>Other Uses/Non<br>Operating<br>Expenses/Residual<br>Equity Transfers<br>Out(8xxx) | (xx)            |

## BASIC SYSTEM CODE COMPOSITION

### Fund Code

A mandatory 3 digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group, and the second and third digit specifies the fund.

| <b>Fund</b> | <b>Title</b>   |
|-------------|--|
| 100         | General Fund   |
|             | 100-199 General Fund   |
| 200/300/400 | Special Revenue Funds  |
|             | 200-289 Federal Programs                                       |
|             | 290-379 Shared Services Arrangements - Federally Funded        |
|             | 380-429 State Programs   |
|             | 430-459 Shared Services Arrangements - State/Local Funded      |
|             | 460-499 Local Programs   |
| 500         | Debt Service Funds   |
|             | 500-599 Debt Service Funds                                     |
| 600         | Capital Projects Funds   |
|             | 600-699 Capital Projects Funds                                 |
| 700         | Proprietary Fund Types   |
|             | 700-749 Enterprise Funds                                       |
|             | 750-799 Internal Service Funds                                 |
| 800         | Fiduciary Fund Types and Similar Component Units               |
|             | 800-829 Trust Funds  |
|             | 830-849 Investment Trust Funds                                 |
|             | 850-859 Pension Trust Funds                                    |
|             | 860-899 Agency Funds   |
| 900         | General Fixed Assets and General Long-Term Debt Account Groups |
|             | 901 General Fixed Assets Account Group                         |
|             | 902 General Long-Term Debt Account Group                       |

### Fiscal Year Code

A mandatory single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project.

### Function Code

A mandatory 2 digit code applied to expenditures/expenses that identify the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area.

| Function | Title  |
|----------|--|
| 10       | Instruction and Instructional Related Services                           |
| 11       | Instruction  |
| 12       | Instructional Resources and Media Services                               |
| 13       | Curriculum Development and Instructional Staff Development               |
| 20       | Instructional and School Leadership                                      |
| 21       | Instructional Leadership   |
| 23       | School Leadership  |
| 30       | Support Services (Pupil)   |
| 31       | Guidance, Counseling and Evaluation Services                             |
| 32       | Social Work Services   |
| 33       | Health Services  |
| 34       | Student (Pupil) Transportation   |
| 35       | Food Services  |
| 36       | Cocurricular/Extracurricular Activities                                  |
| 40       | Administrative Support Services  |
| 41       | General Administration   |
| 50       | Support Services - Non-student Based                                     |
| 51       | Plant Maintenance and Operations   |
| 52       | Security and Monitoring Services   |
| 53       | Data Processing Services   |
| 60       | Ancillary Services   |
| 61       | Community Services   |
| 70       | Debt Service   |
| 71       | Debt Service   |
| 80       | Capital Outlay   |
| 81       | Facilities Acquisition and Construction                                  |
| 90       | Intergovernmental Charges  |
| 91       | Contracted Instructional Services Between Public Schools                 |
| 93       | Payments to Fiscal Agent/Member Districts of Shared Service Arrangements |
| 95       | Payments to Juvenile Justice Alternative Education Programs              |
| 97       | Payments to Tax Increment Fund   |
| 99       | Other Intergovernmental Charges  |

### Organization Code

A mandatory 3 digit code that identifies the organization, i.e., High School, Middle School, Elementary School, Superintendent's office, etc. An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

| Organization | Title  |
|--------------|--|
| 001-699      | Organization Units - Campuses                |
| 700          | Organization Units - Administrative          |
| 800-997      | Organization Units - Locally Defined         |
| 998          | Unallocated Organization Unit - Local Option |
| 999          | Undistributed Organization Unit              |

**Program Intent Code**

A 2 digit code used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served.

| <b>Program Intent</b> | <b>Title</b>   |
|-----------------------|--|
| 1X                    | Basic Services   |
| 11                    | Basic Educational Services   |
| 2X                    | Enhanced Services  |
| 21                    | Gifted and Talented  |
| 22                    | Career and Technical   |
| 23                    | Services to Students with Disabilities (Special Education)   |
| 24                    | Accelerated Education  |
| 25                    | Bilingual Education and Special Language Programs  |
| 26                    | Nondisciplinary Alternative Education Programs - AEP Services  |
| 28                    | Disciplinary Alternative Education Program – DAEP Basic Services   |
| 29                    | Disciplinary Alternative Education Program – DAEP State Compensatory Education Supplemental Costs                                      |
| 30                    | Title I, Part A Schoolwide Activities Related to SCE and Other Costs on Campuses with 40% or More Educationally Disadvantaged Students |
| 31                    | High School Allotment  |
| 3X-8X                 | Reserved for Future State Definition and for use by Education Service Centers  |
| 9X                    | Other  |
| 91                    | Athletics and Related Activities   |
| 99                    | Undistributed  |

**Local Option Codes 3**

A 3 digit code for optional use to provide special accountability at the local level.

**Object Code**

A mandatory 4 digit code that identifies the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications.

| <b>Object</b> | <b>Title</b>                                 |
|---------------|--|
| 5000          | Revenue Control Accounts                     |
| 5700          | Revenues From Local and Intermediate Sources |
| 5800          | State Program Revenues                       |
| 5900          | Federal Program Revenue                      |
| 6000          | Expenditure/Expense Control Accounts         |
| 6100          | Payroll Costs                                |
| 6200          | Professional and Contracted Services         |
| 6300          | Supplies and Materials                       |
| 6400          | Other Operating Costs                        |
| 6500          | Debt Service                                 |
| 6600          | Capital Outlay                               |

**Sub-Object Code**

A 2 digit code for optional use to provide special accountability at the local level.

# Elementary School #18 - Floor Plan



## FINANCIAL SECTION

### Fund Financial Statements

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
TOTAL - ALL FUNDS  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <u>Description</u>  | <u>Actual<br/>2013-14</u> | <u>Actual<br/>2014-15</u> | <u>Actual<br/>2015-16</u> | <u>Adopted<br/>Budget<br/>2016-17</u> | <u>Adopted<br/>Budget<br/>2017-18</u> |
|---|---------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| <b>REVENUES:</b>  |                           |                           |                           |                                       |                                       |
| Local and Intermediate Sources  | 166,217,587               | 183,138,946               | 196,352,421               | 199,021,790                           | 243,373,909                           |
| State Program Revenues  | 41,248,007                | 35,409,112                | 40,473,309                | 39,917,553                            | 31,397,493                            |
| Federal Program Revenues  | 11,433,289                | 11,495,445                | 7,734,133                 | 6,971,688                             | 7,578,424                             |
| <br>Total Revenues  | <u>218,898,883</u>        | <u>230,043,501</u>        | <u>244,559,863</u>        | <u>245,911,031</u>                    | <u>282,349,826</u>                    |
| <br><b>EXPENDITURES:</b>  |                           |                           |                           |                                       |                                       |
| Current:  |                           |                           |                           |                                       |                                       |
| Instruction and Instructional-Related Services  | 95,805,373                | 106,699,260               | 117,618,832               | 125,225,588                           | 132,583,618                           |
| Instructional and School Leadership   | 8,125,159                 | 9,252,973                 | 10,099,335                | 10,674,624                            | 11,330,496                            |
| Support Services - Student (Pupil)  | 33,143,374                | 34,641,916                | 33,620,315                | 32,538,117                            | 34,736,784                            |
| Administrative Support Services   | 4,491,760                 | 4,815,439                 | 4,689,496                 | 5,138,042                             | 5,600,642                             |
| Support Services - Nonstudent Based   | 19,340,528                | 21,333,432                | 22,989,002                | 26,755,482                            | 26,053,893                            |
| Ancillary Services  | 159,556                   | 203,849                   | 143,354                   | 169,060                               | 174,899                               |
| Debt Services   | 40,473,662                | 45,483,917                | 56,736,517                | 52,844,514                            | 66,855,228                            |
| Capital Outlay  | 62,759,061                | 72,772,493                | 157,111,588               | 100,551,343                           | 101,108,250                           |
| Intergovernmental Charges   | 2,137,391                 | 2,051,804                 | 1,708,540                 | 2,331,936                             | 2,306,847                             |
| <br>Total Expenditures  | <u>266,435,864</u>        | <u>297,255,083</u>        | <u>404,716,981</u>        | <u>356,228,706</u>                    | <u>380,750,656</u>                    |
| <br>Excess (Deficiency) of Revenues Over (Under)<br>Expenditures                            | (47,536,981)              | (67,211,582)              | (160,157,118)             | (110,317,675)                         | (98,400,830)                          |
| <br>Other Resources   | 50,812,765                | 179,306,171               | 377,538,249               | 100,000,000                           | 100,000,000                           |
| Other (Uses)  | <u>(605,607)</u>          | <u>(104,342,632)</u>      | <u>(303,232,685)</u>      | <u>-</u>                              | <u>-</u>                              |
| <br>Excess (Deficiency) of Revenues and Other Resources<br>Over Expenditures and Other Uses | 2,670,177                 | 7,751,957                 | (85,851,554)              | (10,317,675)                          | 1,599,170                             |
| <br>Fund Balance - September 1, (Beginning)   | 177,430,674               | 180,100,853               | 187,852,796               | 119,310,425                           | 147,088,583                           |
| <br>Increase (Decrease) in Fund Balance   | <u>-</u>                  | <u>-</u>                  | <u>19,395,023</u>         | <u>38,095,832</u>                     | <u>-</u>                              |
| <br><b>Fund Balance - June 30 (Ending)</b>  | <u>180,100,852</u>        | <u>187,852,810</u>        | <u>121,396,265</u>        | <u>147,088,581</u>                    | <u>148,687,752</u>                    |

## General Fund

The general fund is a governmental fund with budgetary control which is used to show transactions resulting from operations of on-going organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency. The general fund utilizes the modified accrual basis of accounting. To maintain separate revenue and expenditure accounts to assure the integrity of specific revenue purposes when required by law or rule, the general fund is to employ the classification defined below by the Texas Education Agency.

**Fund 199 – General Fund** – This classification must be used to account for funds in which the local governing board designates. The local governing board has wide discretion in their use as provided by law. This fund usually includes transactions as a result of revenues from local maintenance taxes, payments in lieu of taxes, foundation entitlements, State and County available and other Foundation School Program sources which are not identified on warrants for foundation entitlements. Any locally defined codes that are used at the local option are to be converted to Fund 199 for PEIMS reporting

**Fund 184 – Cocurricular/Extracurricular Activities** – This locally defined fund code is used to account for expenditures/expenses for school-sponsored activities during or after the school day that are not essential to the delivery of services for Function 11 - Instructional, the Function code 20 series – Instructional and School Leadership or other Function code 30 series – Support Services Student (Pupil). These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting. These activities include student groups such as Future Farmers of America (FFA), National Honor Society, etc.

Cocurricular activities are those activities that are not essential to instruction but enhance the curriculum and include University Interscholastic League competition such as one-act plays, speech, debate, band, etc.

Extracurricular activities are those activities that do not enhance the instructional program including athletics that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Also included are related activities (such as drill team, pep squad and cheer leading) that exist because of athletics.

This fund is converted to Fund 199 for PEIMS reporting.



**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <u>Description</u>  | <u>Actual<br/>2013-14</u> | <u>Actual<br/>2014-15</u> | <u>Actual<br/>2015-16</u> | <u>Adopted<br/>Budget<br/>2016-17</u> | <u>Adopted<br/>Budget<br/>2017-18</u> |
|---|---------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| <b>REVENUES:</b>  |                           |                           |                           |                                       |                                       |
| Local and Intermediate Sources  | 112,825,147               | 124,562,149               | 134,463,136               | 140,080,751                           | 168,086,462                           |
| State Program Revenues  | 39,652,543                | 33,756,982                | 36,498,439                | 39,861,197                            | 31,344,476                            |
| Federal Program Revenues  | <u>2,542,540</u>          | <u>2,363,570</u>          | <u>1,898,968</u>          | <u>1,554,492</u>                      | <u>1,573,856</u>                      |
| <br>Total Revenues  | <u>155,020,230</u>        | <u>160,682,701</u>        | <u>172,860,543</u>        | <u>181,496,440</u>                    | <u>201,004,794</u>                    |
| <br><b>EXPENDITURES:</b>  |                           |                           |                           |                                       |                                       |
| Current:  |                           |                           |                           |                                       |                                       |
| Instruction and Instructional-Related Services  | 91,342,447                | 101,826,124               | 111,180,282               | 122,906,619                           | 130,469,724                           |
| Instructional and School Leadership   | 7,944,298                 | 9,112,695                 | 9,903,244                 | 10,673,624                            | 11,329,496                            |
| Support Services - Student (Pupil)  | 18,062,279                | 18,576,438                | 21,052,367                | 23,664,419                            | 24,840,405                            |
| Administrative Support Services   | 4,376,212                 | 4,757,907                 | 4,626,190                 | 5,138,042                             | 5,469,504                             |
| Support Services - Non-Student Based  | 19,320,599                | 21,317,643                | 22,976,785                | 26,593,649                            | 25,991,057                            |
| Ancillary Services  | 84,520                    | 123,670                   | 117,777                   | 138,151                               | 143,950                               |
| Debt Service  | -                         | -                         | -                         | -                                     | -                                     |
| Capital Outlay  | 157,781                   | 47,795                    | 532,983                   | 50,000                                | 453,813                               |
| Intergovernmental Charges   | <u>2,063,991</u>          | <u>1,986,604</u>          | <u>1,688,540</u>          | <u>2,331,936</u>                      | <u>2,306,847</u>                      |
| <br>Total Expenditures  | <u>143,352,127</u>        | <u>157,748,878</u>        | <u>172,078,169</u>        | <u>191,496,440</u>                    | <u>201,004,794</u>                    |
| <br>Excess (Deficiency) of Revenues Over (Under)<br>Expenditures                            | 11,668,103                | 2,933,823                 | 782,374                   | (10,000,000)                          | -                                     |
| <br>Other Resources   | 17,158                    | 1,810,385                 | 107                       | -                                     | -                                     |
| Other (Uses)  | <u>(605,607)</u>          | <u>(2,966,717)</u>        | <u>(578,460)</u>          | <u>-</u>                              | <u>-</u>                              |
| <br>Excess (Deficiency) of Revenues and Other Resources<br>Over Expenditures and Other Uses | 11,079,654                | 1,777,491                 | 204,021                   | (10,000,000)                          | -                                     |
| <br>Fund Balance - September 1, (Beginning)   | 60,518,743                | 71,598,397                | 73,375,888                | 76,768,237                            | 104,864,069                           |
| <br>Increase (Decrease) in Fund Balance   | <u>-</u>                  | <u>-</u>                  | <u>3,188,328</u>          | <u>38,095,832</u>                     | <u>-</u>                              |
| <br><b>Fund Balance - June 30 (Ending)</b>  | <u>71,598,397</u>         | <u>73,375,888</u>         | <u>76,768,237</u>         | <u>104,864,069</u>                    | <u>104,864,069</u>                    |

## Special Revenue Funds

Special Revenue Funds are governmental funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds utilize the modified accrual basis of accounting. Activities included within these funds are as follows:

**Fund 211 - ESEA, Title I, Part A Improving Basic Programs** – Funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children.

**Note:** This fund code is also used for **ESEA Title I Part D, Subpart 2** - LEA programs with locally operated correctional facilities.

**Fund 224 - IDEA B, Formula** – Funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement.

**Fund 225 - IDEA B, Preschool** – Funds granted for preschool children with disabilities.

**Fund 240 National School Breakfast and Lunch Program** – Funds to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA).

**Fund 244 – Career and Technical - Basic Grant** – Funds granted to provide career and technology education to develop new and/or improve career and technology education programs for paid and unpaid employment.

**Fund 255 Title II, Part A Teacher and Principal Training and Recruiting** – Funds granted to (1) Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and (2) hold local education agencies and schools

accountable for improving student academic achievement.

**Fund 263 – Title III, Part A, Subpart 1 English Language Acquisition and Language Enhancement** – Funds granted to improve the education of limited English proficient children.

**Fund 461 – Campus Activity Funds** – Transactions related to the principal's activity fund for students. Not a budgeted fund.

**Fund 465 – Campus Activity Funds** – Transactions related to the principal's activity fund for staff. Not a budgeted fund.

**Fund 481 – Northwest ISD Education Foundation** – The Northwest ISD Education Foundation is a 501(c)(3) non-profit, tax-exempt organization composed of community leaders and businesses, working together to enhance the quality of education in the Northwest Independent School District.

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
SPECIAL REVENUE FUNDS  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <u>Description</u>  | <u>Actual<br/>2013-14</u> | <u>Actual<br/>2014-15</u> | <u>Actual<br/>2015-16</u> | <u>Adopted<br/>Budget<br/>2016-17</u> | <u>Adopted<br/>Budget<br/>2017-18</u> |
|---|---------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| <b>REVENUES:</b>  |                           |                           |                           |                                       |                                       |
| Local and Intermediate Sources  | 9,332,086                 | 9,891,954                 | 8,795,305                 | 5,922,145                             | 6,224,621                             |
| State Program Revenues  | 1,567,918                 | 1,624,077                 | 3,301,299                 | 31,356                                | 31,356                                |
| Federal Program Revenues  | 8,890,749                 | 9,131,875                 | 5,835,165                 | 5,417,196                             | 6,004,568                             |
| <br>Total Revenues  | <u>19,790,753</u>         | <u>20,647,906</u>         | <u>17,931,769</u>         | <u>11,370,697</u>                     | <u>12,260,545</u>                     |
| <b>EXPENDITURES:</b>  |                           |                           |                           |                                       |                                       |
| Current:  |                           |                           |                           |                                       |                                       |
| Instruction and Instructional-Related Services  | 4,007,327                 | 4,414,832                 | 6,438,550                 | 2,270,120                             | 2,068,609                             |
| Instructional and School Leadership   | 161,696                   | 140,278                   | 196,092                   | 1,000                                 | 1,000                                 |
| Support Services - Student (Pupil)  | 14,902,497                | 15,380,937                | 12,567,948                | 8,768,668                             | 9,883,848                             |
| Administrative Support Services   | 48,988                    | 57,532                    | 63,307                    | -                                     | 131,138                               |
| Support Services - Non-Student Based  | 3,556                     | 7,431                     | 12,216                    | 158,831                               | 59,723                                |
| Ancillary Services  | 75,036                    | 80,179                    | 25,576                    | 30,909                                | 30,950                                |
| Debt Service  | -                         | -                         | -                         | -                                     | -                                     |
| Capital Outlay  | -                         | -                         | -                         | -                                     | -                                     |
| Intergovernmental Charges   | 73,400                    | 65,200                    | 20,000                    | -                                     | -                                     |
| <br>Total Expenditures  | <u>19,272,500</u>         | <u>20,146,388</u>         | <u>19,323,688</u>         | <u>11,229,528</u>                     | <u>12,175,268</u>                     |
| Excess (Deficiency) of Revenues Over (Under)<br>Expenditures                                | 518,253                   | 501,518                   | (1,391,919)               | 141,169                               | 85,277                                |
| Other Resources   | 2,706                     | 15,342                    | 39,333                    | -                                     | -                                     |
| Other (Uses)  | -                         | -                         | (1,210,442)               | -                                     | -                                     |
| <br>Excess (Deficiency) of Revenues and Other Resources<br>Over Expenditures and Other Uses | 520,959                   | 516,860                   | (2,563,028)               | 141,169                               | 85,277                                |
| Fund Balance - September 1, (Beginning)   | 4,743,727                 | 5,264,686                 | 5,781,548                 | 3,218,520                             | 3,359,689                             |
| Increase (Decrease) in Fund Balance   | -                         | -                         | -                         | -                                     | -                                     |
| <br><b>Fund Balance - June 30 (Ending)</b>  | <u>5,264,686</u>          | <u>5,781,548</u>          | <u>3,218,520</u>          | <u>3,359,689</u>                      | <u>3,444,966</u>                      |

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
SPECIAL REVENUE FUNDS  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <u>Description</u>                                  | <b>ESEA<br/>Title I<br/>(Part A)<br/>211</b> | <b>ESEA<br/>Title I<br/>(Part D)<br/>211</b> | <b>IDEA B<br/>Formula<br/>224</b> | <b>IDEA B<br/>Preschool<br/>225</b> | <b>School<br/>Breakfast<br/>and<br/>Lunch<br/>Program<br/>240</b> |
|---|--|--|-----------------------------------|-------------------------------------|---|
| <b>REVENUES:</b>                                    |  |  |                                   |                                     |   |
| Local and Intermediate Sources                      | \$ -   | \$ -   | \$ -                              | \$ -                                | \$ 6,093,483  |
| State Program Revenues                              | -  | -  | -                                 | -                                   | 31,356  |
| Federal Program Revenues                            | <u>729,177</u>                               | <u>43,661</u>                                | <u>2,484,332</u>                  | <u>26,602</u>                       | <u>2,330,052</u>  |
| Total Revenues                                      | <u>729,177</u>                               | <u>43,661</u>                                | <u>2,484,332</u>                  | <u>26,602</u>                       | <u>8,454,891</u>  |
| <b>EXPENDITURES:</b>                                |  |  |                                   |                                     |   |
| Current:  |  |  |                                   |                                     |   |
| Instruction and Instructional-Related Services      | 678,227                                      | 42,661                                       | 946,381                           | 26,602                              | -   |
| Instructional and School Leadership                 | -  | 1,000  | -                                 | -                                   | -   |
| Support Services - Student (Pupil)                  | 20,000                                       | -  | 1,537,951                         | -                                   | 8,309,891   |
| Administrative Support Services                     | -  | -  | -                                 | -                                   | -   |
| Support Services - Non-Student Based                | -  | -  | -                                 | -                                   | 59,723  |
| Ancillary Services                                  | 30,950                                       | -  | -                                 | -                                   | -   |
| Debt Service  | -  | -  | -                                 | -                                   | -   |
| Capital Outlay                                      | -  | -  | -                                 | -                                   | -   |
| Intergovernmental Charges                           | <u>-</u>                                     | <u>-</u>                                     | <u>-</u>                          | <u>-</u>                            | <u>-</u>  |
| Total Expenditures                                  | <u>729,177</u>                               | <u>43,661</u>                                | <u>2,484,332</u>                  | <u>26,602</u>                       | <u>8,369,614</u>  |
| Excess (Deficiency) of Revenues Over (Under)        |  |  |                                   |                                     |   |
| Expenditures  | -  | -  | -                                 | -                                   | 85,277  |
| Other Resources                                     | -  | -  | -                                 | -                                   | -   |
| Other (Uses)  | <u>-</u>                                     | <u>-</u>                                     | <u>-</u>                          | <u>-</u>                            | <u>-</u>  |
| Excess (Deficiency) of Revenues and Other Resources |  |  |                                   |                                     |   |
| Over Expenditures and Other Uses                    | -  | -  | -                                 | -                                   | 85,277  |
| Fund Balance - July 1, (Beginning)                  | -  | -  | -                                 | -                                   | 1,205,134   |
| Increase (Decrease) in Fund Balance                 | <u>-</u>                                     | <u>-</u>                                     | <u>-</u>                          | <u>-</u>                            | <u>-</u>  |
| <b>Fund Balance - June 30 (Ending)</b>              | <u>\$ -</u>                                  | <u>\$ -</u>                                  | <u>\$ -</u>                       | <u>\$ -</u>                         | <u>\$ 1,290,411</u>   |

| <b>Vocational<br/>Basic Grant<br/>244</b> | <b>Title II<br/>Part A<br/>255</b> | <b>Title II<br/>Part A<br/>263</b> | <b>Campus<br/>Activity<br/>461</b> | <b>Campus<br/>Activity<br/>465</b> | <b>Northwest ISD<br/>Education<br/>Foundation<br/>481</b> | <b>Total<br/>Special<br/>Revenue<br/>Funds</b> |
|---|------------------------------------|------------------------------------|------------------------------------|------------------------------------|---|--|
| \$ -                                      | \$ -                               | \$ -                               | \$ -                               | \$ -                               | \$ 131,138  | \$ 6,224,621                                   |
| -   | -                                  | -                                  | -                                  | -                                  | -   | 31,356   |
| <u>81,864</u>                             | <u>208,772</u>                     | <u>100,108</u>                     | <u>-</u>                           | <u>-</u>                           | <u>-</u>  | <u>6,004,568</u>                               |
| <u>81,864</u>                             | <u>208,772</u>                     | <u>100,108</u>                     | <u>-</u>                           | <u>-</u>                           | <u>131,138</u>  | <u>12,260,545</u>                              |
| 65,858                                    | 208,772                            | 100,108                            | -                                  | -                                  | -   | 2,068,609                                      |
| -   | -                                  | -                                  | -                                  | -                                  | -   | 1,000  |
| 16,006                                    | -                                  | -                                  | -                                  | -                                  | -   | 9,883,848                                      |
| -   | -                                  | -                                  | -                                  | -                                  | 131,138   | 131,138  |
| -   | -                                  | -                                  | -                                  | -                                  | -   | 59,723   |
| -   | -                                  | -                                  | -                                  | -                                  | -   | 30,950   |
| -   | -                                  | -                                  | -                                  | -                                  | -   | -  |
| -   | -                                  | -                                  | -                                  | -                                  | -   | -  |
| <u>81,864</u>                             | <u>208,772</u>                     | <u>100,108</u>                     | <u>-</u>                           | <u>-</u>                           | <u>131,138</u>  | <u>12,175,268</u>                              |
| -   | -                                  | -                                  | -                                  | -                                  | -   | 85,277   |
| -   | -                                  | -                                  | -                                  | -                                  | -   | -  |
| <u>-</u>                                  | <u>-</u>                           | <u>-</u>                           | <u>-</u>                           | <u>-</u>                           | <u>-</u>  | <u>-</u>                                       |
| -   | -                                  | -                                  | -                                  | -                                  | -   | 85,277   |
| -   | -                                  | -                                  | 1,859,574                          | 294,981                            | -   | 3,359,689                                      |
| <u>-</u>                                  | <u>-</u>                           | <u>-</u>                           | <u>-</u>                           | <u>-</u>                           | <u>-</u>  | <u>-</u>                                       |
| <u>\$ -</u>                               | <u>\$ -</u>                        | <u>\$ -</u>                        | <u>\$ 1,859,574</u>                | <u>\$ 294,981</u>                  | <u>\$ -</u>   | <u>\$ 3,444,966</u>                            |

## Debt Service Funds

### Debt Service Funds

A debt service fund is a governmental fund, with budgetary control, that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated. A separate bank account must be kept for this fund. Principal and interest payments for operating indebtedness including warrants, notes, and short-term lease-purchase agreements, are to be made from the fund for which the debt was incurred. This fund utilizes the modified accrual basis of accounting.

### Tax Supported Debt Limitation

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 school district bonded indebtedness.

Chapter 45 of the Texas Education Code, as amended, requires a district to demonstrate to the Texas Attorney General that it has the prospective ability to pay debt service on a proposed issue of bonds, together with debt service on other outstanding "new debt" of the district, 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 State allotments to the district which effectively reduce the district's local share of debt service. 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.

#### Computation of Legal Debt Limit (Per \$100 of Assessed Valuation)

|                             |                  |
|-----------------------------|------------------|
| Debt Limit                  | \$0.50000        |
| Interest & Sinking tax rate | <u>0.45000</u>   |
| Balance                     | <u>\$0.05000</u> |

### Outstanding Authorized Bonds

In 2017 the District closed out the 2012 and 2008 bond authorizations issuing unlimited tax bonds of \$55,000,000 from the 2012 bond authorization and \$45,000,000 in from the 2008 bond authorization. The District's voters authorized \$399 million in bonds on May 6, 2017. Authorized, but unissued unlimited tax bonds therefore total \$399,000,000.

Since 2015 the debt management actions of the District's Board of Trustees, administration, and the financial team have implemented five refunding programs and prepaid \$4.1 million of existing bonds to reduce the cost of voter-approved bonds. These debt management actions generated \$78,793,949 of savings to the District's taxpayers. The reduction in debt service payments will help the District accommodate the future issuances of the \$399,000,000 2017 bond authorization election approved by the District's voters.

### Debt Guideline

Although the Board of Trustees do not have an adopted, formal debt policy, the conservatively projected annual growth in assessed valuation should allow the District to meet its guideline of maintaining a maximum Interest & Sinking tax rate of no more than \$0.45000 per \$100 of assessed property valuation.

The 2017-18 Interest & Sinking tax rate was increased from \$0.41250 to \$0.45000. The 2017 - 2018 increase of \$0.03750 in the Interest and Sinking Tax (I&S) tax rate reflects the passage of the 2017 Bond Authorization election.

### Ratings

The District's bonds are rated Aaa by Moody's Investor Services and AAA by Fitch Ratings, by virtue of the Permanent School Fund of the State of Texas. The underlying credit ratings of the district are Aa2 by Moody's Investor Services and AA by Fitch Ratings. .

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
DEBT SERVICE FUNDS  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <u>Description</u>  | <u>Actual<br/>2013-14</u> | <u>Actual<br/>2014-15</u> | <u>Actual<br/>2015-16</u> | <u>Adopted<br/>Budget<br/>2016-17</u> | <u>Adopted<br/>Budget<br/>2017-18</u> |
|---|---------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| <b>REVENUES:</b>  |                           |                           |                           |                                       |                                       |
| Local and Intermediate Sources  | 43,827,003                | 48,398,855                | 52,573,718                | 52,385,670                            | 68,369,122                            |
| State Program Revenues  | -                         | -                         | 651,712                   | -                                     | -                                     |
| Federal Program Revenues  | -                         | -                         | -                         | -                                     | -                                     |
| <b>Total Revenues</b>   | <u>43,827,003</u>         | <u>48,398,855</u>         | <u>53,225,430</u>         | <u>52,385,670</u>                     | <u>68,369,122</u>                     |
| <b>EXPENDITURES:</b>  |                           |                           |                           |                                       |                                       |
| Current:  |                           |                           |                           |                                       |                                       |
| Instruction and Instructional-Related Services  | -                         | -                         | -                         | -                                     | -                                     |
| Instructional and School Leadership   | -                         | -                         | -                         | -                                     | -                                     |
| Support Services - Student (Pupil)  | -                         | -                         | -                         | -                                     | -                                     |
| Administrative Support Services   | -                         | -                         | -                         | -                                     | -                                     |
| Support Services - Non-Student Based  | -                         | -                         | -                         | -                                     | -                                     |
| Ancillary Services  | -                         | -                         | -                         | -                                     | -                                     |
| Debt Service  | 40,473,662                | 45,483,917                | 56,736,517                | 52,844,514                            | 66,855,228                            |
| Capital Outlay  | -                         | -                         | -                         | -                                     | -                                     |
| Intergovernmental Charges   | -                         | -                         | -                         | -                                     | -                                     |
| <b>Total Expenditures</b>   | <u>40,473,662</u>         | <u>45,483,917</u>         | <u>56,736,517</u>         | <u>52,844,514</u>                     | <u>66,855,228</u>                     |
| Excess (Deficiency) of Revenues Over (Under)<br>Expenditures                            | 3,353,341                 | 2,914,938                 | (3,511,087)               | (458,844)                             | 1,513,894                             |
| Other Resources   | -                         | 101,657,137               | 302,348,809               | -                                     | -                                     |
| Other (Uses)  | -                         | (101,375,915)             | (301,443,783)             | -                                     | -                                     |
| Excess (Deficiency) of Revenues and Other Resources<br>Over Expenditures and Other Uses | 3,353,341                 | 3,196,160                 | (2,606,061)               | (458,844)                             | 1,513,894                             |
| Fund Balance - September 1, (Beginning)   | 19,173,538                | 22,526,879                | 25,723,034                | 39,323,668                            | 38,864,824                            |
| Increase (Decrease) in Fund Balance   | -                         | -                         | 16,206,695                | -                                     | -                                     |
| <b>Fund Balance - June 30 (Ending)</b>  | <u>22,526,879</u>         | <u>25,723,034</u>         | <u>39,323,668</u>         | <u>38,864,824</u>                     | <u>40,378,718</u>                     |

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
ALL OUTSTANDING UNLIMITED TAX DEBT  
BUDGET FOR THE YEAR ENDED JUNE 30, 2018**

| <b>Year<br/>Ending</b> | <b>Series<br/>2017<br/>Unlimited<br/>Tax<br/>School<br/>Building<br/>Bonds</b> | <b>Series<br/>2016<br/>Unlimited<br/>Tax<br/>Refunding<br/>Bonds</b> | <b>Series<br/>2015<br/>Unlimited<br/>Tax<br/>School<br/>Building<br/>&amp;<br/>Refunding<br/>Bonds</b> | <b>Series<br/>2014<br/>Unlimited<br/>Tax<br/>School<br/>Building<br/>Bonds</b> | <b>Series<br/>2013<br/>Unlimited<br/>Tax<br/>School<br/>Building<br/>&amp;<br/>Refunding<br/>Bonds</b> |
|------------------------|--|--|--|--|--|
| 12/31/17               | \$ -   | \$ 1,040,000   | \$ 7,962,376   | \$ 200,000   | \$ 1,100,000   |
| 12/31/18               | 10,500,000   | 1,000,000  | 8,212,416  | 200,000  | 2,125,000  |
| 12/31/19               | 1,725,000  | 4,320,000  | 8,855,442  | 200,000  | 2,280,000  |
| 12/31/20               | 1,725,000  | 2,455,000  | 16,450,000   | 200,000  | 2,420,000  |
| 12/31/21               | 1,725,000  | 970,000  | 18,630,000   | 310,000  | 2,650,000  |
| 12/31/22               | 1,725,000  | 1,000,000  | 20,395,000   | 370,000  | 2,905,000  |
| 12/31/23               | 100,000  | 1,780,000  | 21,940,000   | 310,000  | 2,925,000  |
| 12/31/24               | 100,000  | 1,830,000  | 23,720,000   | 375,000  | 3,130,000  |
| 12/31/25               | 100,000  | 1,905,000  | 25,350,000   | 540,000  | 3,285,000  |
| 12/31/26               | 100,000  | 2,105,000  | 25,880,000   | 2,020,000  | 3,275,000  |
| 12/31/27               | 100,000  | 3,330,000  | 23,810,000   | 1,080,000  | 3,420,000  |
| 12/31/28               | 100,000  | 6,675,000  | 21,895,000   | 150,000  | 3,635,000  |
| 12/31/29               | 100,000  | 10,395,000   | 17,155,000   | 240,000  | 3,395,000  |
| 12/31/30               | 100,000  | 11,935,000   | 16,575,000   | 600,000  | 3,680,000  |
| 12/31/31               | 100,000  | 13,555,000   | 17,385,000   | 710,000  | 3,955,000  |
| 12/31/32               | 100,000  | 13,245,000   | 19,460,000   | 1,190,000  | -  |
| 12/31/33               | 1,540,000  | 15,430,000   | 1,890,000  | 1,095,000  | 5,745,000  |
| 12/31/34               | 1,385,000  | 14,100,000   | 500,000  | 4,910,000  | 5,575,000  |
| 12/31/35               | 2,375,000  | 6,885,000  | 500,000  | 5,535,000  | 7,005,000  |
| 12/31/36               | 6,265,000  | -  | 500,000  | 4,590,000  | 7,985,000  |
| 12/31/37               | 1,500,000  | -  | 500,000  | 7,420,000  | 9,580,000  |
| 12/31/38               | 4,600,000  | -  | 500,000  | 11,655,000   | 11,735,000   |
| 12/31/39               | 6,965,000  | -  | 2,620,000  | 20,690,000   |  |
| 12/30/40               | 15,015,000   | -  | 6,565,000  |  |  |
| 12/30/41               | 15,815,000   | -  | 7,120,000  |  |  |
| 12/30/42               | 16,660,000   | -  | 7,700,000  |  |  |
| 12/30/43               |  | -  | 8,315,000  |  |  |
| 12/29/44               |  | -  | 8,965,000  |  |  |
| 12/29/45               | -  | -  | 9,650,000  | -  | -  |
| <b><u>TOTAL</u></b>    | <b><u>90,520,000</u></b>   | <b><u>113,955,000</u></b>  | <b><u>349,000,233</u></b>  | <b><u>64,590,000</u></b>   | <b><u>91,805,000</u></b>   |



**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
ALL OUTSTANDING UNLIMITED TAX DEBT  
BUDGET FOR THE YEAR ENDED JUNE 30, 2018**

| <b>Series<br/>2012<br/>Unlimited<br/>Tax<br/>School<br/>Building<br/>&amp;<br/>Refunding<br/>Bonds</b> | <b>Series<br/>2011<br/>Unlimited<br/>Tax<br/>School<br/>Building<br/>Bonds</b> | <b>Series<br/>2010<br/>Unlimited<br/>Tax<br/>School<br/>Building<br/>Bonds</b> | <b>Series<br/>2009-2006<br/>Unlimited<br/>Tax<br/>School<br/>Building<br/>&amp;<br/>Refunding<br/>Bonds</b> | <b>Total<br/>Principal</b> |
|--|--|--|---|----------------------------|
| \$ 2,255,000   | \$ -   | \$ 495,000   | \$ 3,010,152  | \$ 16,062,528              |
| 2,530,000  | -  | 1,450,000  | 1,144,233   | 27,161,649                 |
| 2,590,000  | -  | -  | 14,463  | 19,984,905                 |
| 2,620,000  | 20,000   | -  | 10,694  | 25,900,694                 |
| 3,280,000  | -  | -  | 8,042   | 27,573,042                 |
| 3,985,000  | -  | -  | 6,147   | 30,386,147                 |
| 3,570,000  | -  | -  | 4,546   | 30,629,546                 |
| 4,040,000  | -  | -  | 3,477   | 33,198,477                 |
| 4,305,000  | -  | -  | 2,569   | 35,487,569                 |
| 4,835,000  | -  | -  | -   | 38,215,000                 |
| 5,665,000  | -  | -  | 3,570,000   | 40,975,000                 |
| 6,070,000  | -  | -  | 3,775,000   | 42,300,000                 |
| 6,905,000  | -  | -  | 3,990,000   | 42,180,000                 |
| 2,160,000  | -  | -  | 2,485,000   | 37,535,000                 |
| 2,365,000  | -  | -  | -   | 38,070,000                 |
| 3,650,000  | -  | -  | -   | 37,645,000                 |
| 3,120,000  | -  | -  | -   | 28,820,000                 |
| 4,490,000  | -  | -  | -   | 30,960,000                 |
| 5,390,000  | -  | -  | -   | 27,690,000                 |
| 6,895,000  | -  | -  | -   | 26,235,000                 |
| 8,890,000  | -  | -  | -   | 27,890,000                 |
| -  | -  | -  | -   | 28,490,000                 |
|  |  |  | -   | 30,275,000                 |
|  |  |  | -   | 21,580,000                 |
|  |  |  | -   | 22,935,000                 |
|  |  |  | -   | 24,360,000                 |
|  |  |  | -   | 8,315,000                  |
|  |  |  | -   | 8,965,000                  |
| -  | -  | -  | -   | 9,650,000                  |
| <b>89,610,000</b>  | <b>20,000</b>  | <b>1,945,000</b>   | <b>18,024,323</b>   | <b>819,469,556</b>         |

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
AGGREGATE DEBT SERVICE  
BUDGET FOR THE YEAR ENDED JUNE 30, 2018**

| <u>Date</u>  | <u>Principal</u>      | <u>Interest</u>       | <u>Total</u>            |
|--------------|-----------------------|-----------------------|-------------------------|
| 12/31/17     | \$ 16,062,528         | \$ 36,144,143         | \$ 52,206,671           |
| 12/31/18     | 27,161,649            | 41,127,473            | 68,289,122              |
| 12/31/19     | 19,984,905            | 40,423,158            | 60,408,063              |
| 12/31/20     | 25,900,694            | 36,144,269            | 62,044,963              |
| 12/31/21     | 27,573,042            | 34,926,108            | 62,499,150              |
| 12/31/22     | 30,386,147            | 33,566,859            | 63,953,006              |
| 12/31/23     | 30,629,546            | 32,139,854            | 62,769,400              |
| 12/31/24     | 33,198,477            | 30,635,948            | 63,834,425              |
| 12/31/25     | 35,487,569            | 28,981,781            | 64,469,350              |
| 12/31/26     | 38,215,000            | 26,889,875            | 65,104,875              |
| 12/31/27     | 40,975,000            | 24,651,900            | 65,626,900              |
| 12/31/28     | 42,300,000            | 22,623,600            | 64,923,600              |
| 12/31/29     | 42,180,000            | 20,566,500            | 62,746,500              |
| 12/31/30     | 37,535,000            | 18,647,875            | 56,182,875              |
| 12/31/31     | 38,070,000            | 16,873,888            | 54,943,888              |
| 12/31/32     | 37,645,000            | 15,124,350            | 52,769,350              |
| 12/31/33     | 28,820,000            | 13,619,300            | 42,439,300              |
| 12/31/34     | 30,960,000            | 12,292,075            | 43,252,075              |
| 12/31/35     | 27,690,000            | 10,954,550            | 38,644,550              |
| 12/31/36     | 26,235,000            | 9,686,550             | 35,921,550              |
| 12/31/37     | 27,890,000            | 8,372,250             | 36,262,250              |
| 12/31/38     | 28,490,000            | 6,993,250             | 35,483,250              |
| 12/31/39     | 30,275,000            | 5,547,125             | 35,822,125              |
| 12/30/40     | 21,580,000            | 4,250,750             | 25,830,750              |
| 12/30/41     | 22,935,000            | 3,137,875             | 26,072,875              |
| 12/30/42     | 24,360,000            | 1,955,500             | 26,315,500              |
| 12/30/43     | 8,315,000             | 1,138,625             | 9,453,625               |
| 12/29/44     | 8,965,000             | 706,625               | 9,671,625               |
| 12/29/45     | 9,650,000             | 241,250               | 9,891,250               |
| <b>Total</b> | <b>\$ 819,469,556</b> | <b>\$ 538,363,306</b> | <b>\$ 1,357,832,862</b> |

**Par Amounts of Selected Issues**

|              |   |                       |
|--------------|---|-----------------------|
| Series 2017  | Unlimited Tax School Building Bonds               | \$ 90,520,000         |
| Series 2016  | Unlimited Tax Refunding Bonds                     | 113,955,000           |
| Series 2015  | Unlimited Tax School Building and Refunding Bonds | 349,000,233           |
| Series 2014  | Unlimited Tax School Building Bonds               | 64,590,000            |
| Series 2013  | Unlimited Tax School Building and Refunding Bonds | 91,805,000            |
| Series 2012  | Unlimited Tax School Building and Refunding Bonds | 89,610,000            |
| Series 2011  | Unlimited Tax School Building Bonds               | 20,000                |
| Series 2010  | Unlimited Tax School Building Bonds               | 1,945,000             |
| Series 2009  | Unlimited Tax School Building Bonds               | 1,895,000             |
| Series 2008  | Unlimited Tax School Building Bonds               | 1,444,323             |
| Series 2007  | Unlimited Tax School Building Bonds               | 865,000               |
| Series 2006  | Unlimited Tax School Building and Refunding Bonds | 13,820,000            |
| <b>Total</b> |   | <b>\$ 819,469,556</b> |

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICE FUNDS  
ESTIMATED OVERLAPPING DEBT  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <u>Taxing Jurisdiction</u>  | <u>2015/16<br/>Taxable<br/>Assessed<br/>Value</u> | <u>2015/16<br/>Tax<br/>Rate</u> | <u>Total<br/>Tax<br/>Supported<br/>Debt As Of<br/>03/15/16</u> | <u>Estimated<br/>%<br/>Applicable</u> | <u>District's<br/>Overlapping<br/>Tax<br/>Supported<br/>Debt As Of<br/>03/15/16</u> |
|---|---|---------------------------------|--|---------------------------------------|---|
| Northwest ISD   | \$ 12,803,768,905                                 | 1.45250                         | \$ 803,407,028   | 100.00%                               | \$ 803,407,028  |
| Belmont FWSD #1   | 139,871,848                                       | 1.00000                         | 19,780,000   | 18.82%                                | 3,722,596   |
| Canyon Falls WC&ID #2   | 42,351,214  | 0.70500                         | 500,000  | 90.77%                                | 453,850   |
| Denton County   | 78,259,024,841                                    | 0.24800                         | 608,895,000  | 8.64%                                 | 52,608,528  |
| Flower Mound, Town of   | 9,393,986,375                                     | 0.43900                         | 134,620,000  | 1.37%                                 | 1,844,294   |
| Fort Worth, City of   | 49,704,978,581                                    | 0.83500                         | 702,605,000  | 9.89%                                 | 69,487,635  |
| Grapevine, City of  | 7,338,163,473                                     | 0.28900                         | 130,647,994  | 0.11%                                 | 143,713   |
| Haslet, City of   | 777,654,575                                       | 0.29000                         | 9,142,000  | 100.00%                               | 9,142,000   |
| Justin, City of   | 281,609,516                                       | 0.66000                         | 8,765,000  | 99.13%                                | 8,688,745   |
| Keller, City of   | 4,822,340,446                                     | 0.43000                         | 67,094,000   | 0.46%                                 | 308,632   |
| Newark, City of   | 44,075,250  | 0.60600                         | 749,000  | 100.00%                               | 749,000   |
| Northlake Town of   | 382,188,447                                       | 0.29500                         | 12,645,000   | 95.70%                                | 12,101,265  |
| Rhome, City of  | 11,223,183  | 0.52300                         | 1,727,000  | 100.00%                               | 1,727,000   |
| Roanoke, City of  | 1,733,230,555                                     | 0.37500                         | 48,965,000   | 100.00%                               | 48,965,000  |
| Southlake, City of  | 6,409,381,587                                     | 0.46200                         | 95,785,000   | 1.21%                                 | 1,158,999   |
| Tarrant County  | 143,208,841,539                                   | 0.25400                         | 344,185,000  | 4.42%                                 | 15,212,977  |
| Tarrant County Hospital District  | 143,387,710,471                                   | 0.22800                         | 20,835,000   | 4.42%                                 | 920,907   |
| Trophy Club MUD #1  | 1,357,277,374                                     | 0.12700                         | 10,160,000   | 82.93%                                | 8,425,688   |
| Trophy Club, Town of  | 1,738,119,455                                     | 0.47300                         | 21,391,000   | 100.00%                               | 21,391,000  |
| Westlake, Town of   | 1,180,956,344                                     | 0.13700                         | 35,102,000   | 29.27%                                | 10,274,355  |
| Wise County   | 6,247,174,978                                     | 0.34600                         | -  | 12.72%                                | -   |
| Total Direct and Overlapping Tax Supported Debt                               |   |                                 |  |                                       | <u>\$ 1,070,733,211</u>   |
| Total Direct and Overlapping Tax Supported Debt to Taxable Assessed Valuation |   |                                 |  |                                       | <u>8.36%</u>  |
| Per Capita Direct and Overlapping Tax Supported Debt                          |   |                                 |  |                                       | <u>\$ 8,395</u>   |

Source: Northwest Independent School District OFFICIAL STATEMENT dated May 24, 2017

## Capital Projects Funds

### Capital Projects Funds

This governmental fund is established to account for proceeds, on the modified accrual basis, from the sale of bonds and other resources to be used for Board authorized acquisition, construction, or renovation, as well as, furnishing and equipping of major capital facilities.

### Capital Projects History

The Northwest Independent School District lies within one of the fastest growing areas in Texas. The District serves 23,163 students in grades pre-kindergarten through twelfth, a projected increase of 1,068 students. The district operates three comprehensive high schools, an accelerated high school, five middle schools, 17 elementary schools, a special programs center and a community-based youth residential program.

In 2001 District voters approved a \$182.2 million dollar bond issue to accommodate the 3,000 additional students expected to enroll in the district over the next five years. This bond provided for renovations at every school, classroom additions, campus improvements, and a new stadium. However, differing from the previous bond issue, the focus was on renovating and expanding existing campuses.

In 2005, the District voters passed a \$224.5 million bond election. Ninety-six percent of this bond addressed student enrolment growth. The bond package contained: \$209.4 million providing 7,000 seats for student growth, \$10 million for technology improvements & replacement, and \$5.1 million for roof and HVAC replacement projects.

In 2008, District voters passed a \$260 million bond election. Ninety-two percent of this bond addressed student enrolment growth. The bond package contained: \$216.0 million providing one middle school and seven elementary schools, \$17.0 million for technology for new schools, replacement, and initiatives, \$9.9 million for classroom additions and roof and HVAC system replacements, \$9.5 million for one

middle school and eight elementary school sites, and \$7.6 million for orchestra classrooms and Career Pathways/Academies

In 2012, District voters passed a \$255 million bond election. Eighty-three percent of this bond addresses student enrolment growth. The bond package contained: \$212 million providing (4,000 seats) one high school, one middle school, Career Academies and Pathways, and classrooms for Science, Math, & Environmental Studies, \$25 million for technology for new schools, replacement, and initiatives, \$18.6 million for classroom additions, safety & security equipment updates, roof, flooring, and HVAC system replacements.

### Recent Bond Authorization

On May 6, 2017, District voters passed a \$399 million bond election. Enrollment is expected to increase by an additional 6,200 students during the next five years. Combined with current school district projects, the bond will provide for an additional 7,000 student seats. This bond authorization includes funds for:

- Student Population Growth
- Aging Conditions of Existing Facilities
- Safety & Security of our Students & Staff
- Technology Infrastructure & Devices
- Advancing Student Programs

### Operating Costs

With the opening of any new school, the General Fund is increased to address the additional costs of school operations. These additional operating costs are funded through property taxes and state funding. The 2016-2017 and 2017-2018 school years are unusual in that no new campus opened. The estimated operating costs of new construction for the remaining 2012 and new 2017 Bond Authorization Projects are shown on page 87.

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
CAPITAL PROJECTS FUNDS  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <u>Description</u>  | <u>Actual<br/>2013-14</u> | <u>Actual<br/>2014-15</u> | <u>Actual<br/>2015-16</u> | <u>Adopted<br/>Budget<br/>2016-17</u> | <u>Adopted<br/>Budget<br/>2017-18</u> |
|---|---------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| <b>REVENUES:</b>  |                           |                           |                           |                                       |                                       |
| Local and Intermediate Sources  | 233,351                   | 285,986                   | 520,262                   | 633,224                               | 693,704                               |
| State Program Revenues  | 27,546                    | 28,053                    | 21,859                    | 25,000                                | 21,661                                |
| Federal Program Revenues  | -                         | -                         | -                         | -                                     | -                                     |
| <br>Total Revenues  | <u>260,897</u>            | <u>314,039</u>            | <u>542,121</u>            | <u>658,224</u>                        | <u>715,365</u>                        |
| <b>EXPENDITURES:</b>  |                           |                           |                           |                                       |                                       |
| Current:  |                           |                           |                           |                                       |                                       |
| Instruction and Instructional-Related Services  | 455,599                   | 458,305                   | -                         | 48,849                                | 45,285                                |
| Instructional and School Leadership   | 19,165                    | -                         | -                         | -                                     | -                                     |
| Support Services - Student (Pupil)  | 178,597                   | 684,541                   | -                         | 105,030                               | 12,531                                |
| Administrative Support Services   | 66,560                    | -                         | -                         | -                                     | -                                     |
| Support Services - Non-Student Based  | 16,373                    | 8,358                     | -                         | 3,002                                 | 3,113                                 |
| Ancillary Services  | -                         | -                         | -                         | -                                     | -                                     |
| Debt Service  | -                         | -                         | -                         | -                                     | -                                     |
| Capital Outlay  | 62,601,280                | 72,724,697                | 156,578,605               | 100,501,343                           | 100,654,437                           |
| Intergovernmental Charges   | -                         | -                         | -                         | -                                     | -                                     |
| <br>Total Expenditures  | <u>63,337,573</u>         | <u>73,875,903</u>         | <u>156,578,605</u>        | <u>100,658,224</u>                    | <u>100,715,366</u>                    |
| <br>Excess (Deficiency) of Revenues Over (Under)<br>Expenditures                            | (63,076,676)              | (73,561,864)              | (156,036,484)             | (100,000,000)                         | (100,000,000)                         |
| <br>Other Resources   | 50,792,901                | 75,823,307                | 75,150,000                | 100,000,000                           | 100,000,000                           |
| Other (Uses)  | -                         | -                         | -                         | -                                     | -                                     |
| <br>Excess (Deficiency) of Revenues and Other Resources<br>Over Expenditures and Other Uses | (12,283,775)              | 2,261,443                 | (80,886,484)              | -                                     | -                                     |
| <br>Fund Balance - September 1, (Beginning)   | 92,994,666                | 80,710,891                | 82,972,332                | -                                     | -                                     |
| <br>Increase (Decrease) in Fund Balance   | -                         | -                         | -                         | -                                     | -                                     |
| <br><b>Fund Balance - June 30 (Ending)</b>  | <u>80,710,891</u>         | <u>82,972,332</u>         | <u>2,085,847</u>          | <u>-</u>                              | <u>-</u>                              |

| NORTHWEST INDEPENDENT SCHOOL DISTRICT         |             |               |                       |                  |    |    |    |    |  |
|---|-------------|---------------|-----------------------|------------------|----|----|----|----|--|
| CAPITAL PROJECTS FUNDS - MASTER PROJECT LIST  |             |               |                       |                  |    |    |    |    |  |
| 2017 BOND AUTHORIZATION                       |             |               |                       |                  |    |    |    |    |  |
| BUDGET FOR THE YEAR ENDING JUNE 30, 2018      |             |               |                       |                  |    |    |    |    |  |
|   |             |               |                       | Project Schedule |    |    |    |    |  |
|   | Project     | Project       | Original              | 17               | 18 | 19 | 20 | 21 |  |
| <u>Project</u>                                | <u>Type</u> | <u>Number</u> | <u>Budget</u>         | 18               | 19 | 20 | 21 | 22 |  |
| <b><u>Enrollment &amp; Program Growth</u></b> |             |               |                       |                  |    |    |    |    |  |
| New Elementary #19                            | New         | 17-122-2      | \$ 30,616,967         |                  | X  |    |    |    |  |
| New Elementary #20                            | New         | 17-123-2      | 32,754,099            |                  |    | X  |    |    |  |
| New Elementary #21                            | New         | 17-124-2      | 35,046,886            |                  |    |    | X  |    |  |
| New Haslet Replacement                        | New         | 17-101-2      | 32,754,099            |                  |    | X  |    |    |  |
| Natatorium                                    | New         | 17-NAT-2      | 31,066,389            |                  |    | X  |    |    |  |
| <b><u>Technology</u></b>                      |             |               |                       |                  |    |    |    |    |  |
| Infrastructure and Hardware                   | Technology  | 17-INFR       | 23,167,935            |                  |    | X  |    |    |  |
| Student Device Refresh                        | Technology  | 17-SDR        | 5,100,000             |                  |    | X  |    |    |  |
| Teacher/Staff Device Refresh                  | Technology  | 17-TDR        | 6,834,000             |                  |    | X  |    |    |  |
| Virtual Desktop Infrastructure                | Technology  | 17-VDESK      | 2,295,000             |                  |    | X  |    |    |  |
| <b><u>Additions and Improvements</u></b>      |             |               |                       |                  |    |    |    |    |  |
| <b><u>Safety and Security:</u></b>            |             |               |                       |                  |    |    |    |    |  |
| Entrance/Reception Improvements               | Improvement | 17-RECEP      | 881,815               |                  |    | X  |    |    |  |
| Door Hardware Upgrades                        | Improvement | 17-DOORS      | 1,174,630             |                  |    | X  |    |    |  |
| Access Control and Intrusion Alarms           | Improvement | 17-ALARM      | 4,407,766             |                  |    | X  |    |    |  |
| Security Cameras                              | Improvement | 17-CAM        | 2,352,790             |                  |    | X  |    |    |  |
| Intercom and Phone Systems                    | Improvement | 17-951PN      | 5,264,600             |                  |    | X  |    |    |  |
| <b><u>Additions to Increase Capacity:</u></b> |             |               |                       |                  |    |    |    |    |  |
| BNHS Additions/Renovations                    | Additions   | 17-007-1      | 54,126,908            |                  | X  |    |    |    |  |
| NHS Additions/Renovations                     | Additions   | 17-001-1      | 19,594,088            |                  |    | X  |    |    |  |
| EHS Additions/Renovations                     | Additions   | 17-011-1      | 21,765,710            |                  |    | X  |    |    |  |
| Chisholm Trail Additions/Renovations          | Additions   | 17-044-1      | 4,854,245             |                  |    | X  |    |    |  |
| Pike Additions/Renovations                    | Additions   | 17-043-1      | 5,613,511             |                  |    | X  |    |    |  |
| Wilson Additions/Renovations                  | Additions   | 17-046-1      | 786,282               |                  |    | X  |    |    |  |
| Tidwell Additions/Renovations                 | Additions   | 17-045-1      | 3,604,878             |                  |    |    | X  |    |  |
| Medlin Additions/Renovations                  | Additions   | 17-042-1      | 8,191,698             |                  |    |    | X  |    |  |
| Beck Additions/Renovations                    | Additions   | 17-109-1      | 3,734,963             | X                |    |    |    |    |  |
| Hughes Additions/Renovations                  | Additions   | 17-113-1      | 5,039,721             | X                |    |    |    |    |  |
| Ag Barn Additions/Renovations                 | Additions   | 17-001AG      | 3,474,474             |                  | X  |    |    |    |  |
| Existing ES Additions/Renovations             | Additions   | 17-999-1      | 10,791,849            |                  |    | X  |    |    |  |
| <b><u>Renovations</u></b>                     |             |               |                       |                  |    |    |    |    |  |
| Misc. ES Renovations                          | Renovation  | 17-999-1      | 12,181,193            |                  |    | X  |    |    |  |
| Haslet to Admin. Conversion Renovations       | Renovation  | 17-ANNEX      | 10,648,109            |                  |    |    | X  |    |  |
| Classroom Furniture Refresh                   | Renovation  | 17-951-1      | 2,790,720             |                  |    | X  |    |    |  |
| <b><u>Site Purchases</u></b>                  |             |               |                       |                  |    |    |    |    |  |
|   | Purchase    | 17-S99-8      | 18,084,675            | X                |    |    |    |    |  |
| <b><u>TOTAL</u></b>                           |             |               |                       |                  |    |    |    |    |  |
|   |             |               | <b>\$ 399,000,000</b> |                  |    |    |    |    |  |

| NORTHWEST INDEPENDENT SCHOOL DISTRICT    |         |            |                    |              |              |
|--|---------|------------|--------------------|--------------|--------------|
| CAPITAL PROJECTS FUNDS                   |         |            |                    |              |              |
| OPERATING COSTS                          |         |            |                    |              |              |
| BUDGET FOR THE YEAR ENDING JUNE 30, 2018 |         |            |                    |              |              |
|  |         |            |                    |              |              |
| 2012 AND 2017 BOND AUTHORIZATIONS        |         |            |                    |              |              |
|  | Adopted | Adopted    |                    |              |              |
|  | Budget  | Budget     | Financial Forecast |              |              |
| Project                                  | 16-17   | 17-18      | 18-19              | 19-20        | 20-21        |
| Senior High School - Additions           |         |            |                    |              |              |
| <b>Contracted Services:</b>              |         |            |                    |              |              |
| * Custodial                              | -       | -          | -                  | 62,433       | 127,363      |
| * Water                                  | -       | -          | -                  | 24,442       | 49,862       |
| * Electricity                            | -       | -          | -                  | 37,745       | 77,000       |
| * Propane                                | -       | -          | -                  | 3,167        | 6,461        |
| * Garbage                                | -       | -          | -                  | 2,990        | 6,099        |
|  |         |            |                    |              |              |
| Adams Middle School - New Construction   |         |            |                    |              |              |
| <b>Payroll Costs:</b>                    |         |            |                    |              |              |
| * School Leadership                      | -       | -          | 379,199            | -            | -            |
| * Instructional Resources                | -       | -          | 82,378             | -            | -            |
| * Counseling Services                    | -       | -          | 234,681            | -            | -            |
| * Health Services                        | -       | -          | 70,484             | -            | -            |
| * Data Processing                        | -       | -          | 27,854             | -            | -            |
|  |         |            |                    |              |              |
| <b>Contracted Services:</b>              |         |            |                    |              |              |
| * Custodial                              | -       | -          | 247,345            | -            | -            |
| * Water                                  | -       | -          | 39,819             | -            | -            |
| * Electricity                            | -       | -          | 129,453            | -            | -            |
| * Propane                                | -       | -          | 6,276              | -            | -            |
| * Garbage                                | -       | -          | 12,072             | -            | -            |
|  |         |            |                    |              |              |
| Elementary School - New Construction     |         |            |                    |              |              |
| <b>Payroll Costs:</b>                    |         |            |                    |              |              |
| * School Leadership                      | -       | -          | 261,706            | 533,882      | 272,279      |
| * Instructional Resources                | -       | -          | 73,107             | 149,138      | 76,060       |
| * Counseling Services                    | -       | -          | 75,952             | 154,942      | 79,020       |
| * Health Services                        | -       | -          | 61,244             | 124,936      | 63,718       |
| * Data Processing                        | -       | -          | 12,012             | 24,504       | 12,498       |
|  |         | -          |                    |              |              |
| <b>Contracted Services:</b>              |         |            |                    |              |              |
| * Custodial                              | -       | 58,531     | 119,404            | 274,032      | 124,228      |
| * Water                                  | -       | 14,725     | 30,038             | 68,938       | 31,252       |
| * Electricity                            | -       | 34,773     | 70,937             | 162,799      | 73,803       |
| * Propane                                | -       | 1,556      | 3,175              | 7,286        | 3,303        |
| * Garbage                                | -       | 4,471      | 9,120              | 20,930       | 9,488        |
|  |         |            |                    |              |              |
| <b>Total</b>                             | \$ -    | \$ 114,055 | \$ 1,946,256       | \$ 1,652,163 | \$ 1,012,435 |

## Supporting Financial Schedules And Crosswalks

### Combined Statement of Expenditures by Function and Object Code

The Combined Statement of Expenditures by Function and Object Code expands upon the expenditures portion of the Combined Statement of Revenues, Expenditures and Changes in Fund Balance shown on page 41. Expenditures for all funds are broken down to the Function Code and major Object Code level.

The **Function Code** is a mandatory 2 digit code applied to expenditures/ expenses that identifies the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area. Example: The function "Health Service" is coded 33. The first 3 specifies Support Services - Student (Pupil) and the second 3 is Health Services.

The **Object Code** is a mandatory 4 digit code identifying the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications. Example: Money received for current year taxes is classified in account 5711. The 5 denotes revenue, the 7 shows Local and Intermediate Sources, the 1 denotes local real and personal property taxes revenue and the final 1 specifies current year levy.

Three years actual, prior year adopted budget, and current year adopted budget are detailed. Also, a financial crosswalk is included which summarizes the information by major object code.

### Budgeted Expenditures by Fund, Function and Object

The Budgeted Expenditures by Fund, Function and Object expands upon the expenditures portion of the Combined Statement of Revenues, Expenditures and Changes in Fund Balance for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds. Expenditures for all funds are broken down to the Function Code and major Object Code level. The Function Code and Object Code are explained in the preceding paragraphs above.

The current year adopted budget is organized by major fund. Also, a financial crosswalk is included which summarizes the information by major object code.



**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
COMBINED STATEMENT OF EXPENDITURES BY FUNCTION AND OBJECT CODE  
TOTAL - ALL FUNDS  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <u>Description</u>   | <u>Actual<br/>2013-14</u> | <u>Actual<br/>2014-15</u> | <u>Actual<br/>2015-16</u> | <u>Adopted<br/>Budget<br/>2016-17</u> | <u>Adopted<br/>Budget<br/>2017-18</u> |
|--|---------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| <b>11 Instruction</b>  |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs   | 83,434,110                | 93,351,841                | 101,883,435               | 112,017,486                           | 118,767,605                           |
| 6200 Professional and Contracted Services                            | 723,279                   | 727,061                   | 685,565                   | 667,479                               | 654,679                               |
| 6300 Supplies and Materials  | 4,085,384                 | 4,691,966                 | 6,543,164                 | 2,887,518                             | 3,214,072                             |
| 6400 Other Operating Costs   | 532,791                   | 435,186                   | 655,631                   | 393,587                               | 437,004                               |
| 6500 Debt Service  | -                         | -                         | -                         | -                                     | -                                     |
| 6600 Capital Outlay  | 70,362                    | 134,189                   | 18,693                    | -                                     | -                                     |
| Total  | <u>88,845,926</u>         | <u>99,340,243</u>         | <u>109,786,487</u>        | <u>115,966,070</u>                    | <u>123,073,359</u>                    |
| <b>12 Instructional Resources and Media Services</b>                 |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs   | 1,766,974                 | 1,847,055                 | 2,005,543                 | 2,026,952                             | 2,093,563                             |
| 6200 Professional and Contracted Services                            | 64,301                    | 68,700                    | 71,044                    | 66,616                                | 66,766                                |
| 6300 Supplies and Materials  | 456,030                   | 351,401                   | 348,839                   | 419,136                               | 391,221                               |
| 6400 Other Operating Costs   | 12,280                    | 13,714                    | 9,279                     | 19,108                                | 16,153                                |
| 6500 Debt Service  | -                         | -                         | -                         | -                                     | -                                     |
| 6600 Capital Outlay  | -                         | -                         | -                         | -                                     | -                                     |
| Total  | <u>2,299,586</u>          | <u>2,280,870</u>          | <u>2,434,705</u>          | <u>2,531,811</u>                      | <u>2,567,702</u>                      |
| <b>13 Curriculum Development and Instructional Staff Development</b> |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs   | 3,609,209                 | 3,663,384                 | 3,926,964                 | 5,419,664                             | 5,623,579                             |
| 6200 Professional and Contracted Services                            | 438,470                   | 577,744                   | 475,772                   | 427,565                               | 398,754                               |
| 6300 Supplies and Materials  | 225,714                   | 266,033                   | 370,828                   | 361,542                               | 436,598                               |
| 6400 Other Operating Costs   | 386,468                   | 570,987                   | 624,077                   | 518,937                               | 483,627                               |
| 6500 Debt Service  | -                         | -                         | -                         | -                                     | -                                     |
| 6600 Capital Outlay  | -                         | -                         | -                         | -                                     | -                                     |
| Total  | <u>4,659,861</u>          | <u>5,078,147</u>          | <u>5,397,640</u>          | <u>6,727,707</u>                      | <u>6,942,557</u>                      |
| <b>21 Instructional Leadership</b>                                   |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs   | 705,554                   | 823,694                   | 825,363                   | 938,790                               | 1,050,346                             |
| 6200 Professional and Contracted Services                            | 8,217                     | 7,504                     | 65,161                    | 8,000                                 | 7,925                                 |
| 6300 Supplies and Materials  | 78,183                    | 102,409                   | 50,089                    | 61,969                                | 77,107                                |
| 6400 Other Operating Costs   | 21,573                    | 25,557                    | 39,944                    | 27,760                                | 27,201                                |
| 6500 Debt Service  | -                         | -                         | -                         | -                                     | -                                     |
| 6600 Capital Outlay  | -                         | -                         | -                         | -                                     | -                                     |
| Total  | <u>813,526</u>            | <u>959,164</u>            | <u>980,556</u>            | <u>1,036,519</u>                      | <u>1,162,578</u>                      |
| <b>23 School Leadership</b>  |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs   | 7,004,016                 | 7,851,241                 | 8,497,353                 | 9,309,705                             | 9,796,601                             |
| 6200 Professional and Contracted Services                            | 41,404                    | 52,373                    | 112,340                   | 112,843                               | 117,206                               |
| 6300 Supplies and Materials  | 89,580                    | 126,133                   | 202,184                   | 96,459                                | 99,367                                |
| 6400 Other Operating Costs   | 176,633                   | 264,062                   | 306,902                   | 119,097                               | 154,744                               |
| 6500 Debt Service  | -                         | -                         | -                         | -                                     | -                                     |
| 6600 Capital Outlay  | -                         | -                         | -                         | -                                     | -                                     |
| Total  | <u>7,311,632</u>          | <u>8,293,810</u>          | <u>9,118,779</u>          | <u>9,638,105</u>                      | <u>10,167,917</u>                     |

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
COMBINED STATEMENT OF EXPENDITURES BY FUNCTION AND OBJECT CODE  
TOTAL - ALL FUNDS  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <u>Description</u>                                     | <u>Actual<br/>2013-14</u> | <u>Actual<br/>2014-15</u> | <u>Actual<br/>2015-16</u> | <u>Adopted<br/>Budget<br/>2016-17</u> | <u>Adopted<br/>Budget<br/>2017-18</u> |
|--|---------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| <b>31 Guidance, Counseling and Evaluation Services</b> |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs                                     | 6,095,431                 | 6,063,712                 | 6,713,224                 | 6,958,025                             | 7,680,701                             |
| 6200 Professional and Contracted Services              | 55,122                    | 69,500                    | 57,363                    | 179,323                               | 159,914                               |
| 6300 Supplies and Materials                            | 81,467                    | 280,495                   | 253,145                   | 372,307                               | 346,007                               |
| 6400 Other Operating Costs                             | 29,854                    | 33,988                    | 44,158                    | 46,831                                | 48,427                                |
| 6500 Debt Service                                      | -                         | -                         | -                         | -                                     | -                                     |
| 6600 Capital Outlay                                    | -                         | -                         | -                         | -                                     | -                                     |
| Total  | <u>6,261,874</u>          | <u>6,447,695</u>          | <u>7,067,890</u>          | <u>7,556,486</u>                      | <u>8,235,048</u>                      |
| <b>32 Social Work Services</b>                         |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs                                     | 4,035,615                 | 4,516,947                 | 596,230                   | 70,763                                | 78,803                                |
| 6200 Professional and Contracted Services              | 967,625                   | 1,070,859                 | 302,530                   | 120,773                               | 20,000                                |
| 6300 Supplies and Materials                            | 352,654                   | 291,426                   | 2,204                     | -                                     | -                                     |
| 6400 Other Operating Costs                             | 276,169                   | 272,124                   | 3,966                     | -                                     | -                                     |
| 6500 Debt Service                                      | -                         | -                         | -                         | -                                     | -                                     |
| 6600 Capital Outlay                                    | -                         | -                         | -                         | -                                     | -                                     |
| Total  | <u>5,632,063</u>          | <u>6,151,356</u>          | <u>904,931</u>            | <u>191,536</u>                        | <u>98,803</u>                         |
| <b>33 Health Services</b>                              |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs                                     | 1,520,447                 | 1,570,244                 | 1,693,803                 | 1,787,024                             | 1,963,882                             |
| 6200 Professional and Contracted Services              | 2,491                     | 1,212                     | 612                       | -                                     | 2,800                                 |
| 6300 Supplies and Materials                            | 75,534                    | 79,831                    | 69,066                    | 48,599                                | 43,897                                |
| 6400 Other Operating Costs                             | 4,002                     | 3,241                     | 3,578                     | 13,800                                | 12,400                                |
| 6500 Debt Service                                      | -                         | 219                       | -                         | -                                     | -                                     |
| 6600 Capital Outlay                                    | -                         | -                         | -                         | -                                     | -                                     |
| Total  | <u>1,602,473</u>          | <u>1,654,747</u>          | <u>1,767,059</u>          | <u>1,849,422</u>                      | <u>2,022,979</u>                      |
| <b>34 Student (Pupil) Transportation</b>               |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs                                     | -                         | -                         | -                         | -                                     | -                                     |
| 6200 Professional and Contracted Services              | 4,888,801                 | 5,213,070                 | 6,685,441                 | 7,046,316                             | 8,289,725                             |
| 6300 Supplies and Materials                            | 1,009,025                 | 784,589                   | 519,251                   | 1,388,082                             | 840,537                               |
| 6400 Other Operating Costs                             | 78,500                    | 120,340                   | 48,050                    | 52,000                                | 52,000                                |
| 6500 Debt Service                                      | -                         | -                         | -                         | -                                     | -                                     |
| 6600 Capital Outlay                                    | -                         | 71,361                    | 82,471                    | -                                     | -                                     |
| Total  | <u>5,976,326</u>          | <u>6,189,360</u>          | <u>7,335,213</u>          | <u>8,486,398</u>                      | <u>9,182,262</u>                      |
| <b>35 Food Services</b>                                |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs                                     | -                         | -                         | -                         | -                                     | -                                     |
| 6200 Professional and Contracted Services              | 6,676,204                 | 6,566,700                 | 7,523,351                 | 7,480,072                             | 7,824,069                             |
| 6300 Supplies and Materials                            | 584,032                   | 425,292                   | 481,066                   | 344,192                               | 485,822                               |
| 6400 Other Operating Costs                             | 38,604                    | 46,435                    | 110,710                   | -                                     | -                                     |
| 6500 Debt Service                                      | -                         | -                         | -                         | -                                     | -                                     |
| 6600 Capital Outlay                                    | 37,751                    | 144,108                   | 1,060,468                 | -                                     | -                                     |
| Total  | <u>7,336,591</u>          | <u>7,182,534</u>          | <u>9,175,595</u>          | <u>7,824,264</u>                      | <u>8,309,891</u>                      |

**NORTHWEST INDEPENDENT SCHOOL DISTRICT**  
**COMBINED STATEMENT OF EXPENDITURES BY FUNCTION AND OBJECT CODE**  
**TOTAL - ALL FUNDS**  
**BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <u>Description</u>                                | <u>Actual<br/>2013-14</u> | <u>Actual<br/>2014-15</u> | <u>Actual<br/>2015-16</u> | <u>Adopted<br/>Budget<br/>2016-17</u> | <u>Adopted<br/>Budget<br/>2017-18</u> |
|---|---------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| <b>36 Cocurricular/Extracurricular Activities</b> |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs                                | 2,270,926                 | 2,551,192                 | 2,991,906                 | 3,323,880                             | 3,829,976                             |
| 6200 Professional and Contracted Services         | 696,261                   | 757,332                   | 794,221                   | 796,099                               | 858,922                               |
| 6300 Supplies and Materials                       | 2,220,044                 | 2,642,108                 | 2,250,002                 | 1,603,361                             | 1,319,442                             |
| 6400 Other Operating Costs                        | 1,088,749                 | 1,065,593                 | 1,315,466                 | 906,671                               | 879,462                               |
| 6500 Debt Service                                 | -                         | -                         | -                         | -                                     | -                                     |
| 6600 Capital Outlay                               | 58,065                    | -                         | 18,034                    | -                                     | -                                     |
| Total   | <u>6,334,045</u>          | <u>7,016,225</u>          | <u>7,369,628</u>          | <u>6,630,011</u>                      | <u>6,887,801</u>                      |
| <b>41 General Administration</b>                  |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs                                | 3,378,916                 | 3,619,712                 | 3,707,882                 | 4,092,838                             | 4,578,556                             |
| 6200 Professional and Contracted Services         | 733,700                   | 788,602                   | 568,443                   | 644,181                               | 641,926                               |
| 6300 Supplies and Materials                       | 105,148                   | 132,292                   | 116,311                   | 113,863                               | 109,258                               |
| 6400 Other Operating Costs                        | 273,995                   | 274,833                   | 296,860                   | 287,160                               | 270,902                               |
| 6500 Debt Service                                 | -                         | -                         | -                         | -                                     | -                                     |
| 6600 Capital Outlay                               | -                         | -                         | -                         | -                                     | -                                     |
| Total   | <u>4,491,760</u>          | <u>4,815,439</u>          | <u>4,689,496</u>          | <u>5,138,042</u>                      | <u>5,600,642</u>                      |
| <b>51 Plant Maintenance and Operations</b>        |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs                                | 2,200,298                 | 2,391,483                 | 2,697,301                 | 3,330,402                             | 3,542,935                             |
| 6200 Professional and Contracted Services         | 11,826,316                | 12,542,486                | 13,112,382                | 15,073,147                            | 13,886,704                            |
| 6300 Supplies and Materials                       | 717,539                   | 944,971                   | 660,276                   | 1,062,267                             | 1,209,856                             |
| 6400 Other Operating Costs                        | 567,311                   | 523,090                   | 460,884                   | 584,968                               | 567,318                               |
| 6500 Debt Service                                 | -                         | -                         | -                         | -                                     | -                                     |
| 6600 Capital Outlay                               | 49,881                    | 166,114                   | 349,357                   | 270,099                               | 203,300                               |
| Total   | <u>15,361,345</u>         | <u>16,568,144</u>         | <u>17,280,200</u>         | <u>20,320,883</u>                     | <u>19,410,112</u>                     |
| <b>52 Security and Monitoring Services</b>        |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs                                | 105,770                   | 194,508                   | 256,302                   | 358,038                               | 293,671                               |
| 6200 Professional and Contracted Services         | 412,542                   | 549,173                   | 702,532                   | 854,641                               | 943,348                               |
| 6300 Supplies and Materials                       | 129,332                   | 92,023                    | 265,178                   | 95,242                                | 115,173                               |
| 6400 Other Operating Costs                        | 3,291                     | 53,494                    | 3,293                     | 4,244                                 | 6,158                                 |
| 6500 Debt Service                                 | -                         | -                         | -                         | -                                     | -                                     |
| 6600 Capital Outlay                               | -                         | -                         | 32,610                    | 5,000                                 | 10,000                                |
| Total   | <u>650,934</u>            | <u>889,199</u>            | <u>1,259,914</u>          | <u>1,317,165</u>                      | <u>1,368,350</u>                      |
| <b>53 Data Processing Services</b>                |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs                                | 2,253,202                 | 2,626,013                 | 3,120,423                 | 4,018,709                             | 4,089,653                             |
| 6200 Professional and Contracted Services         | 837,411                   | 1,044,104                 | 983,572                   | 924,095                               | 1,012,809                             |
| 6300 Supplies and Materials                       | 200,131                   | 160,602                   | 214,186                   | 110,070                               | 114,673                               |
| 6400 Other Operating Costs                        | 27,081                    | 37,159                    | 71,421                    | 64,560                                | 58,295                                |
| 6500 Debt Service                                 | -                         | -                         | -                         | -                                     | -                                     |
| 6600 Capital Outlay                               | 10,423                    | 8,210                     | 59,286                    | -                                     | -                                     |
| Total   | <u>3,328,248</u>          | <u>3,876,089</u>          | <u>4,448,888</u>          | <u>5,117,434</u>                      | <u>5,275,430</u>                      |

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
COMBINED STATEMENT OF EXPENDITURES BY FUNCTION AND OBJECT CODE  
TOTAL - ALL FUNDS**

**BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <u>Description</u>  | <u>Actual<br/>2013-14</u> | <u>Actual<br/>2014-15</u> | <u>Actual<br/>2015-16</u> | <u>Adopted<br/>Budget<br/>2016-17</u> | <u>Adopted<br/>Budget<br/>2017-18</u> |
|---|---------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| <b>61 Community Services</b>  |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs  | 141,496                   | 178,896                   | 127,167                   | 141,041                               | 143,989                               |
| 6200 Professional and Contracted Services   | 5,388                     | 8,187                     | 3,910                     | 4,900                                 | 4,805                                 |
| 6300 Supplies and Materials   | 2,997                     | 2,445                     | 1,107                     | 5,875                                 | 4,575                                 |
| 6400 Other Operating Costs  | 9,675                     | 14,321                    | 11,170                    | 17,244                                | 21,530                                |
| 6500 Debt Service   | -                         | -                         | -                         | -                                     | -                                     |
| 6600 Capital Outlay   | -                         | -                         | -                         | -                                     | -                                     |
| Total   | <u>159,556</u>            | <u>203,849</u>            | <u>143,354</u>            | <u>169,060</u>                        | <u>174,899</u>                        |
| <b>71 Debt Service</b>  |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs  | -                         | -                         | -                         | -                                     | -                                     |
| 6200 Professional and Contracted Services   | -                         | -                         | -                         | -                                     | -                                     |
| 6300 Supplies and Materials   | -                         | -                         | -                         | -                                     | -                                     |
| 6400 Other Operating Costs  | -                         | -                         | -                         | -                                     | -                                     |
| 6500 Debt Service   | 40,473,662                | 45,483,917                | 56,736,517                | 52,844,514                            | 66,855,228                            |
| 6600 Capital Outlay   | -                         | -                         | -                         | -                                     | -                                     |
| Total   | <u>40,473,662</u>         | <u>45,483,917</u>         | <u>56,736,517</u>         | <u>52,844,514</u>                     | <u>66,855,228</u>                     |
| <b>81 Facilities Acquisition and Construction</b>                                   |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs  | 598,052                   | 537,788                   | 662,266                   | 500,788                               | 510,365                               |
| 6200 Professional and Contracted Services   | 83,346                    | 8,050                     | 179,192                   | -                                     | -                                     |
| 6300 Supplies and Materials   | 9,939,011                 | 8,548,931                 | 37,232,876                | 24,187,877                            | 13,210,243                            |
| 6400 Other Operating Costs  | 29,489                    | 263,630                   | 166,766                   | 172,172                               | 192,172                               |
| 6500 Debt Service   | 190,000                   | -                         | -                         | -                                     | 709,488                               |
| 6600 Capital Outlay   | 51,919,163                | 63,414,094                | 118,870,488               | 75,690,506                            | 86,485,981                            |
| Total   | <u>62,759,061</u>         | <u>72,772,493</u>         | <u>157,111,588</u>        | <u>100,551,343</u>                    | <u>101,108,250</u>                    |
| <b>91 Contracted Instructional Services Between Public Schools</b>                  |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs  | -                         | -                         | -                         | -                                     | -                                     |
| 6200 Professional and Contracted Services   | 84,867                    | -                         | -                         | -                                     | -                                     |
| 6300 Supplies and Materials   | -                         | -                         | -                         | -                                     | -                                     |
| 6400 Other Operating Costs  | -                         | -                         | -                         | -                                     | -                                     |
| 6500 Debt Service   | -                         | -                         | -                         | -                                     | -                                     |
| 6600 Capital Outlay   | -                         | -                         | -                         | -                                     | -                                     |
| Total   | <u>84,867</u>             | <u>-</u>                  | <u>-</u>                  | <u>-</u>                              | <u>-</u>                              |
| <b>93 Payments to Fiscal Agent/Member Districts of Shared Services Arrangements</b> |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs  | -                         | -                         | -                         | -                                     | -                                     |
| 6200 Professional and Contracted Services   | -                         | -                         | -                         | -                                     | -                                     |
| 6300 Supplies and Materials   | -                         | -                         | -                         | -                                     | -                                     |
| 6400 Other Operating Costs  | 73,400                    | 65,200                    | 20,000                    | -                                     | -                                     |
| 6500 Debt Service   | -                         | -                         | -                         | -                                     | -                                     |
| 6600 Capital Outlay   | -                         | -                         | -                         | -                                     | -                                     |
| Total   | <u>73,400</u>             | <u>65,200</u>             | <u>20,000</u>             | <u>-</u>                              | <u>-</u>                              |

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
COMBINED STATEMENT OF EXPENDITURES BY FUNCTION AND OBJECT CODE  
TOTAL - ALL FUNDS  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <u>Description</u>   | <u>Actual<br/>2013-14</u> | <u>Actual<br/>2014-15</u> | <u>Actual<br/>2015-16</u> | <u>Adopted<br/>Budget<br/>2016-17</u> | <u>Adopted<br/>Budget<br/>2017-18</u> |
|--|---------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| <b>95 Payment to Juvenile Justice Alternative Education Programs</b> |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs   | -                         | -                         | -                         | -                                     | -                                     |
| 6200 Professional and Contracted Services                            | -                         | 4,628                     | -                         | 10,000                                | 10,000                                |
| 6300 Supplies and Materials  | -                         | -                         | -                         | -                                     | -                                     |
| 6400 Other Operating Costs   | -                         | -                         | -                         | -                                     | -                                     |
| 6500 Debt Service  | -                         | -                         | -                         | -                                     | -                                     |
| 6600 Capital Outlay  | -                         | -                         | -                         | -                                     | -                                     |
| Total  | -                         | 4,628                     | -                         | 10,000                                | 10,000                                |
| <b>97 Payments to Tax Increment Fund</b>                             |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs   | -                         | -                         | -                         | -                                     | -                                     |
| 6200 Professional and Contracted Services                            | -                         | -                         | -                         | -                                     | -                                     |
| 6300 Supplies and Materials  | -                         | -                         | -                         | -                                     | -                                     |
| 6400 Other Operating Costs   | 904,351                   | 888,460                   | 839,876                   | 1,121,936                             | 1,046,847                             |
| 6500 Debt Service  | -                         | -                         | -                         | -                                     | -                                     |
| 6600 Capital Outlay  | -                         | -                         | -                         | -                                     | -                                     |
| Total  | 904,351                   | 888,460                   | 839,876                   | 1,121,936                             | 1,046,847                             |
| <b>99 Other Intergovernmental Charges</b>                            |                           |                           |                           |                                       |                                       |
| 6100 Payroll Costs   | -                         | -                         | -                         | -                                     | -                                     |
| 6200 Professional and Contracted Services                            | 1,074,773                 | 1,093,516                 | 848,664                   | 1,200,000                             | 1,250,000                             |
| 6300 Supplies and Materials  | -                         | -                         | -                         | -                                     | -                                     |
| 6400 Other Operating Costs   | -                         | -                         | -                         | -                                     | -                                     |
| 6500 Debt Service  | -                         | -                         | -                         | -                                     | -                                     |
| 6600 Capital Outlay  | -                         | -                         | -                         | -                                     | -                                     |
| Total  | 1,074,773                 | 1,093,516                 | 848,664                   | 1,200,000                             | 1,250,000                             |
| <b>Total Expenditures</b>  | <u>266,435,864</u>        | <u>297,255,083</u>        | <u>404,716,981</u>        | <u>356,228,706</u>                    | <u>380,750,656</u>                    |

**Summarized by Object Code**

|   |                    |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| 6100 Payroll Costs                        | 119,120,015        | 131,787,711        | 139,705,160        | 154,294,105        | 164,044,224        |
| 6200 Professional and Contracted Services | 29,620,518         | 31,150,799         | 33,172,093         | 35,616,050         | 36,150,351         |
| 6300 Supplies and Materials               | 20,351,806         | 19,922,948         | 49,579,774         | 33,158,358         | 22,017,846         |
| 6400 Other Operating Costs                | 4,534,216          | 4,971,414          | 5,032,029          | 4,350,074          | 4,274,238          |
| 6500 Debt Service                         | 40,663,662         | 45,484,136         | 56,736,517         | 52,844,514         | 67,564,716         |
| 6600 Capital Outlay                       | 52,145,645         | 63,938,076         | 120,491,406        | 75,965,605         | 86,699,281         |
| <b>Total Expenditures</b>                 | <u>266,435,864</u> | <u>297,255,083</u> | <u>404,716,981</u> | <u>356,228,706</u> | <u>380,750,656</u> |

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
BUDGETED EXPENDITURES BY FUND, FUNCTION AND OBJECT  
TOTAL - ALL FUNDS  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <u>Description</u>   | <u>General<br/>Fund</u> | <u>Special<br/>Revenue<br/>Funds</u> | <u>Debt<br/>Service<br/>Funds</u> | <u>Capital<br/>Projects<br/>Funds</u> | <u>Total<br/>Funds</u> |
|--|-------------------------|--------------------------------------|-----------------------------------|---------------------------------------|------------------------|
| <b>11 Instruction</b>  |                         |                                      |                                   |                                       |                        |
| 6100 Payroll Costs   | 117,529,452             | 1,238,152                            | -                                 | -                                     | 118,767,605            |
| 6200 Professional and Contracted Services                            | 650,479                 | 4,200                                | -                                 | -                                     | 654,679                |
| 6300 Supplies and Materials  | 2,673,797               | 522,342                              | -                                 | 17,933                                | 3,214,072              |
| 6400 Other Operating Costs   | 432,004                 | 5,000                                | -                                 | -                                     | 437,004                |
| 6500 Debt Service  | -                       | -                                    | -                                 | -                                     | -                      |
| 6600 Capital Outlay  | -                       | -                                    | -                                 | -                                     | -                      |
| Total  | <u>121,285,732</u>      | <u>1,769,694</u>                     | <u>-</u>                          | <u>17,933</u>                         | <u>123,073,359</u>     |
| <b>12 Instructional Resources and Media Services</b>                 |                         |                                      |                                   |                                       |                        |
| 6100 Payroll Costs   | 2,093,563               | -                                    | -                                 | -                                     | 2,093,563              |
| 6200 Professional and Contracted Services                            | 66,766                  | -                                    | -                                 | -                                     | 66,766                 |
| 6300 Supplies and Materials  | 363,869                 | -                                    | -                                 | 27,352                                | 391,221                |
| 6400 Other Operating Costs   | 16,153                  | -                                    | -                                 | -                                     | 16,153                 |
| 6500 Debt Service  | -                       | -                                    | -                                 | -                                     | -                      |
| 6600 Capital Outlay  | -                       | -                                    | -                                 | -                                     | -                      |
| Total  | <u>2,540,349</u>        | <u>-</u>                             | <u>-</u>                          | <u>27,352</u>                         | <u>2,567,702</u>       |
| <b>13 Curriculum Development and Instructional Staff Development</b> |                         |                                      |                                   |                                       |                        |
| 6100 Payroll Costs   | 5,496,174               | 127,405                              | -                                 | -                                     | 5,623,579              |
| 6200 Professional and Contracted Services                            | 398,754                 | -                                    | -                                 | -                                     | 398,754                |
| 6300 Supplies and Materials  | 283,442                 | 153,156                              | -                                 | -                                     | 436,598                |
| 6400 Other Operating Costs   | 465,273                 | 18,354                               | -                                 | -                                     | 483,627                |
| 6500 Debt Service  | -                       | -                                    | -                                 | -                                     | -                      |
| 6600 Capital Outlay  | -                       | -                                    | -                                 | -                                     | -                      |
| Total  | <u>6,643,642</u>        | <u>298,915</u>                       | <u>-</u>                          | <u>-</u>                              | <u>6,942,557</u>       |
| <b>21 Instructional Leadership</b>                                   |                         |                                      |                                   |                                       |                        |
| 6100 Payroll Costs   | 1,050,346               | -                                    | -                                 | -                                     | 1,050,346              |
| 6200 Professional and Contracted Services                            | 7,925                   | -                                    | -                                 | -                                     | 7,925                  |
| 6300 Supplies and Materials  | 77,107                  | -                                    | -                                 | -                                     | 77,107                 |
| 6400 Other Operating Costs   | 26,201                  | 1,000                                | -                                 | -                                     | 27,201                 |
| 6500 Debt Service  | -                       | -                                    | -                                 | -                                     | -                      |
| 6600 Capital Outlay  | -                       | -                                    | -                                 | -                                     | -                      |
| Total  | <u>1,161,578</u>        | <u>1,000</u>                         | <u>-</u>                          | <u>-</u>                              | <u>1,162,578</u>       |
| <b>23 School Leadership</b>  |                         |                                      |                                   |                                       |                        |
| 6100 Payroll Costs   | 9,796,601               | -                                    | -                                 | -                                     | 9,796,601              |
| 6200 Professional and Contracted Services                            | 117,206                 | -                                    | -                                 | -                                     | 117,206                |
| 6300 Supplies and Materials  | 99,367                  | -                                    | -                                 | -                                     | 99,367                 |
| 6400 Other Operating Costs   | 154,744                 | -                                    | -                                 | -                                     | 154,744                |
| 6500 Debt Service  | -                       | -                                    | -                                 | -                                     | -                      |
| 6600 Capital Outlay  | -                       | -                                    | -                                 | -                                     | -                      |
| Total  | <u>10,167,917</u>       | <u>-</u>                             | <u>-</u>                          | <u>-</u>                              | <u>10,167,917</u>      |

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
BUDGETED EXPENDITURES BY FUND, FUNCTION AND OBJECT  
TOTAL - ALL FUNDS  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <u>Description</u>                                     | <u>General<br/>Fund</u> | <u>Special<br/>Revenue<br/>Funds</u> | <u>Debt<br/>Service<br/>Funds</u> | <u>Capital<br/>Projects<br/>Funds</u> | <u>Total<br/>Funds</u> |
|--|-------------------------|--------------------------------------|-----------------------------------|---------------------------------------|------------------------|
| <b>31 Guidance, Counseling and Evaluation Services</b> |                         |                                      |                                   |                                       |                        |
| 6100 Payroll Costs                                     | 6,142,749               | 1,537,951                            | -                                 | -                                     | 7,680,701              |
| 6200 Professional and Contracted Services              | 159,914                 | -                                    | -                                 | -                                     | 159,914                |
| 6300 Supplies and Materials                            | 345,999                 | -                                    | -                                 | 8                                     | 346,007                |
| 6400 Other Operating Costs                             | 48,427                  | -                                    | -                                 | -                                     | 48,427                 |
| 6500 Debt Service                                      | -                       | -                                    | -                                 | -                                     | -                      |
| 6600 Capital Outlay                                    | -                       | -                                    | -                                 | -                                     | -                      |
| Total  | <u>6,697,089</u>        | <u>1,537,951</u>                     | <u>-</u>                          | <u>8</u>                              | <u>8,235,048</u>       |
| <b>32 Social Work Services</b>                         |                         |                                      |                                   |                                       |                        |
| 6100 Payroll Costs                                     | 78,803                  | -                                    | -                                 | -                                     | 78,803                 |
| 6200 Professional and Contracted Services              | -                       | 20,000                               | -                                 | -                                     | 20,000                 |
| 6300 Supplies and Materials                            | -                       | -                                    | -                                 | -                                     | -                      |
| 6400 Other Operating Costs                             | -                       | -                                    | -                                 | -                                     | -                      |
| 6500 Debt Service                                      | -                       | -                                    | -                                 | -                                     | -                      |
| 6600 Capital Outlay                                    | -                       | -                                    | -                                 | -                                     | -                      |
| Total  | <u>78,803</u>           | <u>20,000</u>                        | <u>-</u>                          | <u>-</u>                              | <u>98,803</u>          |
| <b>33 Health Services</b>                              |                         |                                      |                                   |                                       |                        |
| 6100 Payroll Costs                                     | 1,963,882               | -                                    | -                                 | -                                     | 1,963,882              |
| 6200 Professional and Contracted Services              | 2,800                   | -                                    | -                                 | -                                     | 2,800                  |
| 6300 Supplies and Materials                            | 43,316                  | -                                    | -                                 | 581                                   | 43,897                 |
| 6400 Other Operating Costs                             | 12,400                  | -                                    | -                                 | -                                     | 12,400                 |
| 6500 Debt Service                                      | -                       | -                                    | -                                 | -                                     | -                      |
| 6600 Capital Outlay                                    | -                       | -                                    | -                                 | -                                     | -                      |
| Total  | <u>2,022,398</u>        | <u>-</u>                             | <u>-</u>                          | <u>581</u>                            | <u>2,022,979</u>       |
| <b>34 Student (Pupil) Transportation</b>               |                         |                                      |                                   |                                       |                        |
| 6100 Payroll Costs                                     | -                       | -                                    | -                                 | -                                     | -                      |
| 6200 Professional and Contracted Services              | 8,289,725               | -                                    | -                                 | -                                     | 8,289,725              |
| 6300 Supplies and Materials                            | 840,537                 | -                                    | -                                 | -                                     | 840,537                |
| 6400 Other Operating Costs                             | 52,000                  | -                                    | -                                 | -                                     | 52,000                 |
| 6500 Debt Service                                      | -                       | -                                    | -                                 | -                                     | -                      |
| 6600 Capital Outlay                                    | -                       | -                                    | -                                 | -                                     | -                      |
| Total  | <u>9,182,262</u>        | <u>-</u>                             | <u>-</u>                          | <u>-</u>                              | <u>9,182,262</u>       |
| <b>35 Food Services</b>                                |                         |                                      |                                   |                                       |                        |
| 6100 Payroll Costs                                     | -                       | -                                    | -                                 | -                                     | -                      |
| 6200 Professional and Contracted Services              | -                       | 7,824,069                            | -                                 | -                                     | 7,824,069              |
| 6300 Supplies and Materials                            | -                       | 485,822                              | -                                 | -                                     | 485,822                |
| 6400 Other Operating Costs                             | -                       | -                                    | -                                 | -                                     | -                      |
| 6500 Debt Service                                      | -                       | -                                    | -                                 | -                                     | -                      |
| 6600 Capital Outlay                                    | -                       | -                                    | -                                 | -                                     | -                      |
| Total  | <u>-</u>                | <u>8,309,891</u>                     | <u>-</u>                          | <u>-</u>                              | <u>8,309,891</u>       |

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
BUDGETED EXPENDITURES BY FUND, FUNCTION AND OBJECT  
TOTAL - ALL FUNDS  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <b>Description</b>                                | <b>General<br/>Fund</b> | <b>Special<br/>Revenue<br/>Funds</b> | <b>Debt<br/>Service<br/>Funds</b> | <b>Capital<br/>Projects<br/>Funds</b> | <b>Total<br/>Funds</b> |
|---|-------------------------|--------------------------------------|-----------------------------------|---------------------------------------|------------------------|
| <b>36 Cocurricular/Extracurricular Activities</b> |                         |                                      |                                   |                                       |                        |
| 6100 Payroll Costs                                | 3,829,976               | -                                    | -                                 | -                                     | 3,829,976              |
| 6200 Professional and Contracted Services         | 858,922                 | -                                    | -                                 | -                                     | 858,922                |
| 6300 Supplies and Materials                       | 1,307,499               | -                                    | -                                 | 11,942                                | 1,319,442              |
| 6400 Other Operating Costs                        | 863,456                 | 16,006                               | -                                 | -                                     | 879,462                |
| 6500 Debt Service                                 | -                       | -                                    | -                                 | -                                     | -                      |
| 6600 Capital Outlay                               | -                       | -                                    | -                                 | -                                     | -                      |
| Total   | <u>6,859,853</u>        | <u>16,006</u>                        | <u>-</u>                          | <u>11,942</u>                         | <u>6,887,801</u>       |
| <b>41 General Administration</b>                  |                         |                                      |                                   |                                       |                        |
| 6100 Payroll Costs                                | 4,447,418               | 131,138                              | -                                 | -                                     | 4,578,556              |
| 6200 Professional and Contracted Services         | 641,926                 | -                                    | -                                 | -                                     | 641,926                |
| 6300 Supplies and Materials                       | 109,258                 | -                                    | -                                 | -                                     | 109,258                |
| 6400 Other Operating Costs                        | 270,902                 | -                                    | -                                 | -                                     | 270,902                |
| 6500 Debt Service                                 | -                       | -                                    | -                                 | -                                     | -                      |
| 6600 Capital Outlay                               | -                       | -                                    | -                                 | -                                     | -                      |
| Total   | <u>5,469,504</u>        | <u>131,138</u>                       | <u>-</u>                          | <u>-</u>                              | <u>5,600,642</u>       |
| <b>51 Plant Maintenance and Operations</b>        |                         |                                      |                                   |                                       |                        |
| 6100 Payroll Costs                                | 3,542,935               | -                                    | -                                 | -                                     | 3,542,935              |
| 6200 Professional and Contracted Services         | 13,826,981              | 59,723                               | -                                 | -                                     | 13,886,704             |
| 6300 Supplies and Materials                       | 1,209,856               | -                                    | -                                 | -                                     | 1,209,856              |
| 6400 Other Operating Costs                        | 567,318                 | -                                    | -                                 | -                                     | 567,318                |
| 6500 Debt Service                                 | -                       | -                                    | -                                 | -                                     | -                      |
| 6600 Capital Outlay                               | 203,300                 | -                                    | -                                 | -                                     | 203,300                |
| Total   | <u>19,350,389</u>       | <u>59,723</u>                        | <u>-</u>                          | <u>-</u>                              | <u>19,410,112</u>      |
| <b>52 Security and Monitoring Services</b>        |                         |                                      |                                   |                                       |                        |
| 6100 Payroll Costs                                | 293,671                 | -                                    | -                                 | -                                     | 293,671                |
| 6200 Professional and Contracted Services         | 943,348                 | -                                    | -                                 | -                                     | 943,348                |
| 6300 Supplies and Materials                       | 112,060                 | -                                    | -                                 | 3,113                                 | 115,173                |
| 6400 Other Operating Costs                        | 6,158                   | -                                    | -                                 | -                                     | 6,158                  |
| 6500 Debt Service                                 | -                       | -                                    | -                                 | -                                     | -                      |
| 6600 Capital Outlay                               | 10,000                  | -                                    | -                                 | -                                     | 10,000                 |
| Total   | <u>1,365,237</u>        | <u>-</u>                             | <u>-</u>                          | <u>3,113</u>                          | <u>1,368,350</u>       |
| <b>53 Data Processing Services</b>                |                         |                                      |                                   |                                       |                        |
| 6100 Payroll Costs                                | 4,089,653               | -                                    | -                                 | -                                     | 4,089,653              |
| 6200 Professional and Contracted Services         | 1,012,809               | -                                    | -                                 | -                                     | 1,012,809              |
| 6300 Supplies and Materials                       | 114,673                 | -                                    | -                                 | -                                     | 114,673                |
| 6400 Other Operating Costs                        | 58,295                  | -                                    | -                                 | -                                     | 58,295                 |
| 6500 Debt Service                                 | -                       | -                                    | -                                 | -                                     | -                      |
| 6600 Capital Outlay                               | -                       | -                                    | -                                 | -                                     | -                      |
| Total   | <u>5,275,430</u>        | <u>-</u>                             | <u>-</u>                          | <u>-</u>                              | <u>5,275,430</u>       |



**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
BUDGETED EXPENDITURES BY FUND, FUNCTION AND OBJECT  
TOTAL - ALL FUNDS  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <u>Description</u>   | <u>General<br/>Fund</u> | <u>Special<br/>Revenue<br/>Funds</u> | <u>Debt<br/>Service<br/>Funds</u> | <u>Capital<br/>Projects<br/>Funds</u> | <u>Total<br/>Funds</u> |
|--|-------------------------|--------------------------------------|-----------------------------------|---------------------------------------|------------------------|
| <b>95 Payment to Juvenile Justice Alternative Education Programs</b> |                         |                                      |                                   |                                       |                        |
| 6100 Payroll Costs   | -                       | -                                    | -                                 | -                                     | -                      |
| 6200 Professional and Contracted Services                            | 10,000                  | -                                    | -                                 | -                                     | 10,000                 |
| 6300 Supplies and Materials  | -                       | -                                    | -                                 | -                                     | -                      |
| 6400 Other Operating Costs   | -                       | -                                    | -                                 | -                                     | -                      |
| 6500 Debt Service  | -                       | -                                    | -                                 | -                                     | -                      |
| 6600 Capital Outlay  | -                       | -                                    | -                                 | -                                     | -                      |
| Total  | <u>10,000</u>           | <u>-</u>                             | <u>-</u>                          | <u>-</u>                              | <u>10,000</u>          |
| <b>97 Payments to Tax Increment Fund</b>                             |                         |                                      |                                   |                                       |                        |
| 6100 Payroll Costs   | -                       | -                                    | -                                 | -                                     | -                      |
| 6200 Professional and Contracted Services                            | -                       | -                                    | -                                 | -                                     | -                      |
| 6300 Supplies and Materials  | -                       | -                                    | -                                 | -                                     | -                      |
| 6400 Other Operating Costs   | 1,046,847               | -                                    | -                                 | -                                     | 1,046,847              |
| 6500 Debt Service  | -                       | -                                    | -                                 | -                                     | -                      |
| 6600 Capital Outlay  | -                       | -                                    | -                                 | -                                     | -                      |
| Total  | <u>1,046,847</u>        | <u>-</u>                             | <u>-</u>                          | <u>-</u>                              | <u>1,046,847</u>       |
| <b>99 Other Intergovernmental Charges</b>                            |                         |                                      |                                   |                                       |                        |
| 6100 Payroll Costs   | -                       | -                                    | -                                 | -                                     | -                      |
| 6200 Professional and Contracted Services                            | 1,250,000               | -                                    | -                                 | -                                     | 1,250,000              |
| 6300 Supplies and Materials  | -                       | -                                    | -                                 | -                                     | -                      |
| 6400 Other Operating Costs   | -                       | -                                    | -                                 | -                                     | -                      |
| 6500 Debt Service  | -                       | -                                    | -                                 | -                                     | -                      |
| 6600 Capital Outlay  | -                       | -                                    | -                                 | -                                     | -                      |
| Total  | <u>1,250,000</u>        | <u>-</u>                             | <u>-</u>                          | <u>-</u>                              | <u>1,250,000</u>       |
| <b>Total Expenditures</b>  | <u>201,004,794</u>      | <u>12,175,268</u>                    | <u>66,855,228</u>                 | <u>100,715,366</u>                    | <u>380,750,656</u>     |
| <b>Summarized by Object Code</b>                                     |                         |                                      |                                   |                                       |                        |
| 6100 Payroll Costs   | 160,472,611             | 3,061,247                            | -                                 | 510,365                               | 164,044,224            |
| 6200 Professional and Contracted Services                            | 28,242,359              | 7,907,992                            | -                                 | -                                     | 36,150,351             |
| 6300 Supplies and Materials  | 7,585,354               | 1,161,320                            | -                                 | 13,271,172                            | 22,017,846             |
| 6400 Other Operating Costs   | 4,037,357               | 44,709                               | -                                 | 192,172                               | 4,274,238              |
| 6500 Debt Service  | -                       | -                                    | 66,855,228                        | 709,488                               | 67,564,716             |
| 6600 Capital Outlay  | <u>667,113</u>          | <u>-</u>                             | <u>-</u>                          | <u>86,032,168</u>                     | <u>86,699,281</u>      |
| <b>Total Expenditures</b>  | <u>201,004,794</u>      | <u>12,175,268</u>                    | <u>66,855,228</u>                 | <u>100,715,366</u>                    | <u>380,750,656</u>     |

## Fund Balance

### Northwest Independent School District Financial Statements Notes FYE June 30, 2017

The District has implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" which provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent.

Fund Balance Classification: The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The District has classified prepaid items as being nonspendable as these items are not expected to be converted to cash.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Debt service resources are to be used for future servicing of the District's bonded debt and are restricted through debt covenants. Capital projects fund resources are to be used for future construction and renovation projects and

are restricted through bond orders and constitutional law.

- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District's Board of Trustees. The Board of Trustees establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This can also be done through adoption and amendment of the budget. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Board of Trustees have committed resources as of June 30, 2017 for campus activities.

- Assigned: This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Trustees or through the Board of Trustees delegating this responsibility to other individuals in the District. Under the District's adopted policy, the Board of Trustees may assign amounts for specific purposes but it has also delegated authority to assign fund balance to the Superintendent. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The District has assigned fund balance of the General Fund as of June 30, 2017 as detailed below.

Unassigned: This classification includes all amounts not included in other spendable classifications, including the residual fund balance for the General Fund. A negative unassigned fund balance may be reported in other governmental funds if expenditures incurred for specific purposes exceed the amounts restricted, committed or assigned to those purposes.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Trustees has provided otherwise in its commitment or assignment actions.

During the current fiscal period, the Board of Trustees adopted a fund balance policy that expresses an intent to maintain a level of assigned and unassigned fund balance in the general fund equal to 25 percent of the fund's operating expenditures.

The details of the fund balances are included in the Governmental Funds Balance Sheet and are described below:

#### **General Fund**

The General Fund has unassigned fund balance of \$50,251,198 at June 30, 2017. Deferred expenditures (prepaid items) of \$300,110 are considered nonspendable fund balance. The District has assigned general fund balance resources of \$61,990,965 for construction.

#### **Other Major Funds**

The Debt Service Fund has restricted funds of \$39,182,199 at June 30, 2017 consisting primarily of property tax collections that are restricted for debt service payments on bonded debt. The Capital Projects Fund has restricted funds of \$107,729,973 at June 30, 2017 consisting primarily of unspent bond funds.

#### **Other Funds**

The fund balance of \$2,294,939 of the Campus Activity Fund (a special revenue fund) is shown as committed due to Board policy committing those funds to campus activities. The fund balance of \$1,039,729 in the Child Nutrition Fund is shown as restricted for the food service program.

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## Elementary School #18 - Library



**FINANCIAL SECTION**  
Schools & Programs

**Northwest High School**  
**2301 Texan Drive**  
**Justin, Texas 76247**  
**(817) 215-0200**  
**Principal: Jason Childress**

**Mission Statement**

The vision of the Northwest High School Staff is to develop all students into ethical, life-long thinkers, learners, and contributors to a global society who are ready for college, ready for the global workforce, and ready for personal success.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | 9 - 12         | 9 - 12         | 9 - 12         | 9 - 12         | 9 - 12         |
| Total Students      | 2,666          | 2,790          | 2,255          | 2,035          | 1,714          |
| Attendance Rate     | 95.0%          | 94.4%          | 93.4%          | 94.2%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 170.46         | 178.00         | 149.13         | 145.24         | 132.08         |
| Instructional                          | 10.00          | 10.00          | 9.00           | 9.00           | 10.60          |
| Administrative                         | 11.80          | 11.80          | 10.80          | 10.80          | 10.80          |
| Educational Assistant/Paraprofessional | 30.00          | 31.00          | 29.00          | 28.00          | 28.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | <u>222.26</u>  | <u>230.80</u>  | <u>197.93</u>  | <u>193.04</u>  | <u>181.48</u>  |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u>       | <u>2014-15</u>       | <u>2015-16</u>      | <u>2016-17</u>      | <u>2017-18</u>      |
|---|----------------------|----------------------|---------------------|---------------------|---------------------|
| 6100 Payroll Costs                        | \$ 9,818,161         | \$ 10,467,504        | \$ 9,172,245        | \$ 9,640,751        | \$ 8,707,337        |
| 6200 Professional and Contracted Services | 53,078               | 55,714               | 62,553              | 77,617              | 69,945              |
| 6300 Supplies and Materials               | 234,050              | 267,929              | 189,703             | 181,372             | 146,019             |
| 6400 Other Operating Costs                | <u>82,990</u>        | <u>67,207</u>        | <u>66,995</u>       | <u>74,817</u>       | <u>69,033</u>       |
| Total                                     | <u>\$ 10,188,280</u> | <u>\$ 10,858,353</u> | <u>\$ 9,491,497</u> | <u>\$ 9,974,556</u> | <u>\$ 8,992,334</u> |
| General Fund Expenditures by Student      | <u>\$ 3,822</u>      | <u>\$ 3,892</u>      | <u>\$ 4,209</u>     | <u>\$ 4,902</u>     | <u>\$ 5,246</u>     |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 76%            | 77%            | 73%            | ----           | ----           |
| Writing                         | -              | -              | -              | ----           | ----           |
| Social Studies                  | 94%            | 95%            | 94%            | ----           | ----           |
| Mathematics                     | 81%            | 75%            | 72%            | ----           | ----           |
| Science                         | 95%            | 95%            | 92%            | ----           | ----           |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**Byron Nelson High School**  
**2775 Bobcat Boulevard**  
**Trophy Club, Texas 76262**  
**(817) 698-5600**  
**Principal: Ron Myers, Ph.D.**

**Mission Statement**

BNHS in partnership with students, parents, and the community,  
will ensure a premier education for all learners.

Through innovative educational opportunities students will be challenged, engaged, and  
offered leadership experiences, thereby, creating the Byron Nelson culture.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | 9 - 12         | 9 - 12         | 9 - 12         | 9 - 12         | 9 - 12         |
| Total Students      | 2,306          | 2,552          | 2,557          | 2,630          | 2,614          |
| Attendance Rate     | 95.7%          | 95.6%          | 95.2%          | 94.9%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 143.07         | 149.00         | 149.01         | 158.00         | 161.94         |
| Instructional                          | 9.00           | 9.00           | 9.00           | 9.00           | 10.00          |
| Administrative                         | 9.50           | 10.50          | 10.00          | 10.00          | 10.00          |
| Educational Assistant/Paraprofessional | 26.00          | 28.00          | 28.00          | 29.00          | 29.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | <u>187.57</u>  | <u>196.50</u>  | <u>196.01</u>  | <u>206.00</u>  | <u>210.94</u>  |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u>      | <u>2014-15</u>      | <u>2015-16</u>       | <u>2016-17</u>       | <u>2017-18</u>       |
|---|---------------------|---------------------|----------------------|----------------------|----------------------|
| 6100 Payroll Costs                        | \$ 8,561,772        | \$ 9,433,408        | \$ 9,734,239         | \$ 10,360,056        | \$ 10,782,114        |
| 6200 Professional and Contracted Services | 58,432              | 46,972              | 67,712               | 62,171               | 74,131               |
| 6300 Supplies and Materials               | 201,931             | 196,667             | 196,160              | 203,700              | 198,514              |
| 6400 Other Operating Costs                | <u>101,645</u>      | <u>144,450</u>      | <u>80,475</u>        | <u>110,993</u>       | <u>86,885</u>        |
| Total                                     | <u>\$ 8,923,780</u> | <u>\$ 9,821,497</u> | <u>\$ 10,078,586</u> | <u>\$ 10,736,921</u> | <u>\$ 11,141,644</u> |
| General Fund Expenditures by Student      | <u>\$ 3,870</u>     | <u>\$ 3,849</u>     | <u>\$ 3,942</u>      | <u>\$ 4,082</u>      | <u>\$ 4,262</u>      |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 89%            | 88%            | 85%            | -----          | -----          |
| Writing                         | -              | -              |                | -----          | -----          |
| Social Studies                  | 96%            | 97%            | 96%            | -----          | -----          |
| Mathematics                     | 88%            | 86%            | 83%            | -----          | -----          |
| Science                         | 97%            | 97%            | 95%            | -----          | -----          |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**V. R. Eaton High School**  
**1350 Eagle Boulevard**  
**Ft Worth, TX. 76052**  
**(817) 698-7300**  
**Principal: Carri Eddy, Ed.D.**

**Mission Statement**

Our mission at Eaton High School is to empower all Eagles to soar as confident,  
 knowledgeable contributors within their communities  
 by establishing a supportive and innovative environment  
 that provides personally challenging learning experiences.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | 9 - 12         | 9 - 12         | 9 - 12         | 9 - 12         | 9 - 12         |
| Total Students      | 0              | 0              | 982            | 1,527          | 2,161          |
| Attendance Rate     | -              | -              | 95.8%          | 95.6%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | -              | -              | 79.00          | 104.13         | 138.71         |
| Instructional                          | -              | -              | 5.00           | 6.00           | 9.00           |
| Administrative                         | -              | 1.00           | 6.00           | 7.00           | 8.00           |
| Educational Assistant/Paraprofessional | -              | 1.00           | 13.00          | 18.00          | 21.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | -              | 2.00           | 103.00         | 135.13         | 176.71         |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ -           | \$ 255,443     | \$ 5,374,635   | \$ 7,224,687   | \$ 9,298,773   |
| 6200 Professional and Contracted Services | -              | 1,063          | 46,312         | 54,227         | 51,627         |
| 6300 Supplies and Materials               | -              | 9,948          | 96,364         | 133,686        | 178,201        |
| 6400 Other Operating Costs                | -              | 3,578          | 53,799         | 65,150         | 88,100         |
| Total                                     | \$ -           | \$ 270,033     | \$ 5,571,110   | \$ 7,477,749   | \$ 9,616,701   |
| General Fund Expenditures by Student      | \$ -           | \$ -           | \$ -           | \$ -           | \$ 4,450       |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | -              | -              | 80%            | ----           | ----           |
| Writing                         | -              | -              | -              | ----           | ----           |
| Social Studies                  | -              | -              | -              | ----           | ----           |
| Mathematics                     | -              | -              | 78%            | ----           | ----           |
| Science                         | -              | -              | 96%            | ----           | ----           |
| TEA School Rating               | -              | -              | -              | -----          | -----          |



**James M. Steele Accelerated High School**

**606 N. Walnut Street  
Roanoke, Texas 76262  
(817) 698-5800  
Principal: Robin Ellis**

**Mission Statement**

James M. Steele Accelerated High School prepares every student for life by collaborating, building relationships, and offering unique and challenging opportunities that empower students to choose their own future.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | 9 - 12         | 9 - 12         | 9 - 12         | 9 - 12         | 9 - 12         |
| Total Students      | 113            | 120            | 139            | 141            | 142            |
| Attendance Rate     | 95.6%          | 96.2%          | 96.9%          | 97.3%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 12.25          | 14.40          | 14.50          | 15.00          | 16.00          |
| Instructional                          | 1.00           | 1.00           | 1.00           | 1.00           | 1.00           |
| Administrative                         | 1.00           | 1.00           | 1.00           | 2.00           | 2.00           |
| Educational Assistant/Paraprofessional | 7.00           | 8.00           | 8.00           | 8.00           | 8.00           |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | 21.25          | 24.40          | 24.50          | 26.00          | 27.00          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 789,953     | \$ 906,712     | \$ 932,708     | \$ 1,014,170   | \$ 969,044     |
| 6200 Professional and Contracted Services | 4,010          | 7,268          | 10,595         | 10,595         | 9,489          |
| 6300 Supplies and Materials               | 11,736         | 19,515         | 12,231         | 13,245         | 12,746         |
| 6400 Other Operating Costs                | 5,938          | 4,696          | 5,871          | 5,320          | 6,700          |
| Total                                     | \$ 811,637     | \$ 938,192     | \$ 961,405     | \$ 1,043,330   | \$ 997,978     |
| General Fund Expenditures by Student      | \$ 7,183       | \$ 7,818       | \$ 6,917       | \$ 7,400       | \$ 7,028       |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 95%            | 96%            | 96%            | ----           | ----           |
| Writing                         | -              | -              |                | ----           | ----           |
| Social Studies                  | 100%           | 100%           | 100%           | ----           | ----           |
| Mathematics                     | 90%            | 95%            | 100%           | ----           | ----           |
| Science                         | 95%            | 100%           | 100%           | ----           | ----           |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**Alternative Education Campuses**

**Denton Creek**  
**3505 Haynes Road**  
**Roanoke, Texas 76262**  
**(817) 490-0295**  
**Principal: Monty Brown, Ed.D.**

**Special Programs Center**  
**1800 State Highway 114**  
**Justin, Texas 76247**  
**(817) 215-0900**  
**Principal: Susan Moore**

**Mission Statement**

Denton Creek / McFadden Ranch is a 48-bed Texas Youth Commission (TYC) community-based residential program located in Roanoke, Texas. The program provides care and treatment of male juvenile offenders.

Providing an environment that promotes student academic and behavioral success.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | 7 - 12         | 7 - 12         | 7 - 12         | 7 - 12         | 7 - 12         |
| Total Students      | 37             | 32             | 46             | 33             | 31             |
| Attendance Rate     | 95.1%          | 94.5%          | 92.9%          | 93.7%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 11.13          | 9.00           | 9.00           | 9.00           | 10.00          |
| Instructional                          | -              | -              | -              | -              | 1.00           |
| Administrative                         | 1.00           | 1.00           | 1.00           | 1.00           | -              |
| Educational Assistant/Paraprofessional | 4.00           | 3.00           | 3.00           | 3.00           | 3.00           |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | 16.13          | 13.00          | 13.00          | 13.00          | 14.00          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 724,761     | \$ 703,402     | \$ 737,916     | \$ 740,394     | \$ 753,905     |
| 6200 Professional and Contracted Services | 9,562          | 11,014         | 7,719          | 11,578         | 11,578         |
| 6300 Supplies and Materials               | 8,071          | 7,578          | 8,312          | 13,431         | 17,158         |
| 6400 Other Operating Costs                | 782            | 4,347          | 2,855          | 7,303          | 12,300         |
| Total                                     | \$ 743,178     | \$ 726,342     | \$ 756,802     | \$ 772,706     | \$ 794,942     |
| General Fund Expenditures by Student      | \$ 20,086      | \$ 22,698      | \$ 16,452      | \$ 23,415      | \$ 25,643      |

**STAAR**

| <u>Description</u>   | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| <b>Denton Creek</b>  |                |                |                |                |                |
| Denton Creek uses the Alternative Education Accountability rating system. They have obtained the highest accountability rating permitted of "Acceptable" |                |                |                |                |                |
| <b>Alternative Education Program</b>   |                |                |                |                |                |
| AEP students are included with the home campuses under the State of Texas AEIS rating system.  |                |                |                |                |                |

**Medlin Middle School**  
**601 Parkview Drive**  
**Trophy Club, Texas 76262**  
**(817) 215-0500**  
**Principal: Paige Cantrell**

**Mission Statement**

Medlin Middle School will do its best to develop students who take responsibility for their education and their actions by promoting PRIDE, LEADERSHIP, and INTEGRITY in a climate of high expectations and support.

| <b>Enrollment</b>   |                |                |                |                |                |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
| Grade Levels Taught | 6 - 8          | 6 - 8          | 6 - 8          | 6 - 8          | 6 - 8          |
| Total Students      | 1,016          | 1,078          | 1,108          | 1,200          | 1,150          |
| Attendance Rate     | 97.0%          | 96.8%          | 97.0%          | 96.9%          | N / A          |

| <b>Employee Count</b>                  |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|
| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
| Teachers                               | 61.63          | 62.73          | 68.13          | 72.63          | 73.00          |
| Instructional                          | 5.00           | 5.00           | 5.00           | 5.00           | 5.00           |
| Administrative                         | 3.00           | 3.00           | 4.00           | 4.00           | 4.00           |
| Educational Assistant/Paraprofessional | 10.00          | 9.00           | 10.00          | 11.00          | 12.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | 79.63          | 79.73          | 87.13          | 92.63          | 94.00          |

| <b>General Fund Expenditures by Object</b> |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|
| <u>Description</u>                         | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
| 6100 Payroll Costs                         | \$ 3,933,544   | \$ 4,381,655   | \$ 4,913,650   | \$ 5,054,484   | \$ 5,037,016   |
| 6200 Professional and Contracted Services  | 5,341          | 7,821          | 10,970         | 15,329         | 15,329         |
| 6300 Supplies and Materials                | 82,942         | 74,369         | 79,080         | 82,091         | 87,981         |
| 6400 Other Operating Costs                 | 12,984         | 21,519         | 16,986         | 19,356         | 8,000          |
| Total                                      | \$ 4,034,811   | \$ 4,485,364   | \$ 5,020,686   | \$ 5,171,260   | \$ 5,148,326   |
| General Fund Expenditures by Student       | \$ 3,971       | \$ 4,161       | \$ 4,531       | \$ 4,309       | \$ 4,477       |

| <b>STAAR</b>                    |                |                |                |                |                |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
| Reading / English Language Arts | 96%            | 95%            | 92%            | ----           | ----           |
| Writing                         | 92%            | 92%            | 88%            | ----           | ----           |
| Social Studies                  | 90%            | 92%            | 87%            | ----           | ----           |
| Mathematics                     | 95%            | 100%           | 93%            | ----           | ----           |
| Science                         | 92%            | 95%            | 92%            | ----           | ----           |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**Gene Pike Middle School**  
**2200 Texan Drive**  
**Justin, Texas 76247**  
**(817) 215-0400**  
**Principal: Chris Jones**

**Mission Statement**

Gene Pike Middle School, in partnership with families and community, will work to develop in students a passion for learning by fostering responsibility and encouraging pride in student work.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | 6 - 8          | 6 - 8          | 6 - 8          | 6 - 8          | 6 - 8          |
| Total Students      | 772            | 743            | 771            | 767            | 920            |
| Attendance Rate     | 96.1%          | 95.9%          | 96.1%          | 96.3%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 55.52          | 52.00          | 52.00          | 56.25          | 60.00          |
| Instructional                          | 4.00           | 4.00           | 4.00           | 4.00           | 4.00           |
| Administrative                         | 3.00           | 3.00           | 3.00           | 3.00           | 3.00           |
| Educational Assistant/Paraprofessional | 12.00          | 12.00          | 10.00          | 11.00          | 13.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | 74.52          | 71.00          | 69.00          | 74.25          | 80.00          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 3,253,265   | \$ 3,501,319   | \$ 3,624,288   | \$ 3,799,818   | \$ 4,058,832   |
| 6200 Professional and Contracted Services | 7,233          | 5,990          | 11,081         | 10,970         | 13,245         |
| 6300 Supplies and Materials               | 75,305         | 75,755         | 51,108         | 68,154         | 58,450         |
| 6400 Other Operating Costs                | 19,969         | 16,999         | 20,766         | 5,900          | 23,220         |
| Total                                     | \$ 3,355,771   | \$ 3,600,063   | \$ 3,707,243   | \$ 3,884,842   | \$ 4,153,747   |
| General Fund Expenditures by Student      | \$ 4,347       | \$ 4,845       | \$ 4,808       | \$ 5,065       | \$ 4,515       |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 90%            | 86%            | 82%            | -----          | -----          |
| Writing                         | 85%            | 85%            | 82%            | -----          | -----          |
| Social Studies                  | 77%            | 81%            | 74%            | -----          | -----          |
| Mathematics                     | 88%            | 100%           | 83%            | -----          | -----          |
| Science                         | 92%            | 84%            | 90%            | -----          | -----          |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**Chisholm Trail Middle School****583 FM 3433****Rhome, Texas 76078****(817) 215-0600****Principal: Matrice Raven****Mission Statement**

At Chisholm Trail Middle School, we strive to...Create a safe environment that fosters accountability and nurtures respectful attitudes and a spirit of distinction among students, staff, and community. Maintain a challenging curriculum to stimulate academic, social, and personal growth while addressing the varied needs of a successful community of learners.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | 6 - 8          | 6 - 8          | 6 - 8          | 6 - 8          | 6 - 8          |
| Total Students      | 877            | 899            | 987            | 1,057          | 1,080          |
| Attendance Rate     | 96.0%          | 95.5%          | 96.5%          | 96.3%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 64.28          | 66.00          | 66.25          | 71.00          | 71.13          |
| Instructional                          | 4.00           | 5.00           | 5.00           | 5.00           | 5.00           |
| Administrative                         | 3.00           | 3.00           | 3.00           | 4.00           | 4.00           |
| Educational Assistant/Paraprofessional | 11.00          | 12.00          | 12.00          | 13.00          | 13.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | 82.28          | 86.00          | 86.25          | 93.00          | 93.13          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 3,685,463   | \$ 3,921,002   | \$ 4,299,662   | \$ 4,788,152   | \$ 4,831,558   |
| 6200 Professional and Contracted Services | 7,591          | 697            | 7,260          | 15,329         | 15,285         |
| 6300 Supplies and Materials               | 69,557         | 63,374         | 69,680         | 93,037         | 69,366         |
| 6400 Other Operating Costs                | 33,396         | 49,445         | 27,500         | 6,463          | 29,200         |
| Total                                     | \$ 3,796,007   | \$ 4,034,518   | \$ 4,404,102   | \$ 4,902,982   | \$ 4,945,410   |
| General Fund Expenditures by Student      | \$ 4,328       | \$ 4,488       | \$ 4,462       | \$ 4,639       | \$ 4,579       |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 88%            | 87%            | 84%            | -----          | -----          |
| Writing                         | 84%            | 84%            | 88%            | -----          | -----          |
| Social Studies                  | 73%            | 75%            | 67%            | -----          | -----          |
| Mathematics                     | 87%            | 98%            | 80%            | -----          | -----          |
| Science                         | 85%            | 83%            | 84%            | -----          | -----          |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**John M. Tidwell Middle School**  
**3937 Haslet-Roanoke Road**  
**Roanoke, TX 76262**  
**(817) 698-5900**  
**Principal: Rhett King, Ph.D.**

**Mission Statement**

Tidwell Middle School will challenge all students to achieve excellence  
in a wide range of academic, athletic, and fine arts activities.  
With a focus on clear and high expectations, a relevant curriculum, and appropriate safety nets,  
our students will leave us ready and prepared  
for any course of study they choose at the high school level.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | 6 - 8          | 6 - 8          | 6 - 8          | 6 - 8          | 6 - 8          |
| Total Students      | 995            | 1,048          | 1,107          | 1,252          | 1,225          |
| Attendance Rate     | 97.1%          | 96.8%          | 97.1%          | 97.3%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 62.55          | 64.88          | 69.00          | 75.00          | 74.13          |
| Instructional                          | 5.00           | 5.00           | 5.00           | 5.00           | 5.00           |
| Administrative                         | 3.00           | 3.00           | 4.00           | 4.00           | 4.00           |
| Educational Assistant/Paraprofessional | 11.00          | 12.00          | 16.00          | 13.00          | 14.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | 81.55          | 84.88          | 94.00          | 97.00          | 97.13          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 3,728,431   | \$ 4,154,328   | \$ 4,641,757   | \$ 4,883,822   | \$ 5,014,196   |
| 6200 Professional and Contracted Services | 7,788          | 6,346          | 10,970         | 10,970         | 11,220         |
| 6300 Supplies and Materials               | 63,894         | 69,990         | 95,341         | 101,114        | 91,708         |
| 6400 Other Operating Costs                | 22,799         | 37,280         | 6,794          | 13,350         | 13,300         |
| Total                                     | \$ 3,822,912   | \$ 4,267,944   | \$ 4,754,862   | \$ 5,009,256   | \$ 5,130,424   |
| General Fund Expenditures by Student      | \$ 3,842       | \$ 4,072       | \$ 4,295       | \$ 4,001       | \$ 4,188       |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 93.0%          | 92.0%          | 87.0%          | -----          | -----          |
| Writing                         | 90.0%          | 84.0%          | 87.0%          | -----          | -----          |
| Social Studies                  | 77.0%          | 83.0%          | 77.0%          | -----          | -----          |
| Mathematics                     | 91.0%          | 87.0%          | 84.0%          | -----          | -----          |
| Science                         | 93.0%          | 93.0%          | 90.0%          | -----          | -----          |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**Truett Wilson Middle School**  
**14250 Sendera Ranch Blvd.**  
**Haslet, TX 76052**  
**(817) 698-7900**  
**Principal: Mike Blankenship**

**Mission Statement**

We are committed to preparing our students for high school through a rigorous, aligned curriculum. Students are actively engaged and accountable for their own learning and personal growth in a safe environment.

| <b>Enrollment</b>   |                |                |                |                |                |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
| Grade Levels Taught | 6 - 8          | 6 - 8          | 6 - 8          | 6 - 8          | 6 - 8          |
| Total Students      | 765            | 844            | 825            | 879            | 1,044          |
| Attendance Rate     | 97.2%          | 96.8%          | 96.9%          | 96.7%          | N / A          |

| <b>Employee Count</b>                  |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|
| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
| Teachers                               | 50.63          | 56.00          | 58.25          | 61.00          | 63.00          |
| Instructional                          | 4.00           | 4.00           | 4.00           | 4.00           | 5.00           |
| Administrative                         | 3.00           | 3.00           | 3.00           | 3.00           | 4.00           |
| Educational Assistant/Paraprofessional | 8.00           | 11.00          | 12.00          | 14.00          | 16.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | <u>65.63</u>   | <u>74.00</u>   | <u>77.25</u>   | <u>82.00</u>   | <u>88.00</u>   |

| <b>General Fund Expenditures by Object</b> |                     |                     |                     |                     |                     |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>Description</u>                         | <u>2013-14</u>      | <u>2014-15</u>      | <u>2015-16</u>      | <u>2016-17</u>      | <u>2017-18</u>      |
| 6100 Payroll Costs                         | \$ 3,204,006        | \$ 3,702,161        | \$ 3,904,650        | \$ 4,113,869        | \$ 4,360,477        |
| 6200 Professional and Contracted Services  | 7,425               | 7,791               | 11,020              | 6,603               | 7,780               |
| 6300 Supplies and Materials                | 68,722              | 64,689              | 48,652              | 56,790              | 72,246              |
| 6400 Other Operating Costs                 | <u>16,112</u>       | <u>18,839</u>       | <u>26,020</u>       | <u>18,708</u>       | <u>17,200</u>       |
| Total                                      | <u>\$ 3,296,265</u> | <u>\$ 3,793,480</u> | <u>\$ 3,990,342</u> | <u>\$ 4,195,970</u> | <u>\$ 4,457,704</u> |
| General Fund Expenditures by Student       | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ 4,837</u>     | <u>\$ 4,774</u>     | <u>\$ 4,270</u>     |

| <b>STAAR</b>                    |                |                |                |                |                |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
| Reading / English Language Arts | 89.0%          | 91.0%          | 87.0%          | ----           | ----           |
| Writing                         | 80.0%          | 81.0%          | 87.0%          | ----           | ----           |
| Social Studies                  | 95.0%          | 93.0%          | 88.0%          | ----           | ----           |
| Mathematics                     | 92.0%          | 97.0%          | 85.0%          | ----           | ----           |
| Science                         | 92.0%          | 91.0%          | 87.0%          | ----           | ----           |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**Haslet Elementary School**  
**501 Schoolhouse Road**  
**Haslet, Texas 76052**  
**(817) 215-0850**  
**Principal: Melissa Webber**

**Mission Statement**

At Haslet Elementary, our mission is to provide all students with a positive environment and engaging experiences that will develop students' curiosity and character for a lifetime of learning and service.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | K - 5          | K - 5          | K - 5          | K - 5          | K - 5          |
| Total Students      | 452            | 403            | 423            | 436            | 651            |
| Attendance Rate     | 96.7%          | 96.5%          | 96.9%          | 96.6%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 30.00          | 29.00          | 28.00          | 37.00          | 42.00          |
| Instructional                          | 3.00           | 3.00           | 3.00           | 3.00           | 3.00           |
| Administrative                         | 1.00           | 1.00           | 1.00           | 2.00           | 2.00           |
| Educational Assistant/Paraprofessional | 7.00           | 7.00           | 7.00           | 7.00           | 9.00           |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | 41.00          | 40.00          | 39.00          | 49.00          | 56.00          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 1,916,815   | \$ 1,902,472   | \$ 1,990,401   | \$ 2,533,184   | \$ 2,766,855   |
| 6200 Professional and Contracted Services | 6,677          | 5,485          | 10,970         | 10,970         | 10,970         |
| 6300 Supplies and Materials               | 32,195         | 31,625         | 26,819         | 25,395         | 43,393         |
| 6400 Other Operating Costs                | 5,474          | 5,672          | 7,750          | 8,905          | 7,053          |
| Total                                     | \$ 1,961,162   | \$ 1,945,254   | \$ 2,035,940   | \$ 2,578,454   | \$ 2,828,270   |
| General Fund Expenditures by Student      | \$ 4,339       | \$ 4,827       | \$ 4,813       | \$ 5,914       | \$ 4,345       |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 92%            | 95%            | 94%            | -----          | -----          |
| Writing                         | 87%            | 90%            | 89%            | -----          | -----          |
| Social Studies                  | -              | -              | -              | -----          | -----          |
| Mathematics                     | 86%            | -              | 94%            | -----          | -----          |
| Science                         | 88%            | 85%            | 90%            | -----          | -----          |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |



**Justin Elementary School**  
**425 Boss Range Road**  
**Justin, Texas 76247**  
**(817) 215-0800**  
**Principal: Lisa Ransleben, Ed.D.**

**Mission Statement**

Justin Elementary, in partnership with parents and community, will prepare students to voice their strengths, set and achieve goals, apply future-ready skills, and meet or exceed grade level expectations.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 5         | EE - 5         | EE - 5         | EE - 5         | EE - 5         |
| Total Students      | 489            | 504            | 532            | 532            | 598            |
| Attendance Rate     | 95.8%          | 95.8%          | 96.2%          | 96.3%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 34.10          | 36.00          | 34.00          | 36.50          | 38.00          |
| Instructional                          | 3.00           | 3.00           | 3.00           | 3.00           | 4.00           |
| Administrative                         | 1.00           | 1.00           | 1.00           | 2.00           | 2.00           |
| Educational Assistant/Paraprofessional | 6.00           | 6.00           | 7.00           | 7.00           | 7.00           |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | 44.10          | 46.00          | 45.00          | 48.50          | 51.00          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 2,132,047   | \$ 2,292,712   | \$ 2,326,513   | \$ 2,516,796   | \$ 2,671,363   |
| 6200 Professional and Contracted Services | 6,883          | 5,532          | 10,970         | 11,320         | 10,970         |
| 6300 Supplies and Materials               | 45,248         | 48,923         | 41,844         | 43,019         | 50,814         |
| 6400 Other Operating Costs                | 8,307          | 6,857          | 3,050          | 6,435          | 2,389          |
| Total                                     | \$ 2,192,485   | \$ 2,354,024   | \$ 2,382,377   | \$ 2,577,570   | \$ 2,735,536   |
| General Fund Expenditures by Student      | \$ 4,484       | \$ 4,671       | \$ 4,478       | \$ 4,845       | \$ 4,574       |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 82%            | 77%            | 74%            | -----          | -----          |
| Writing                         | 67%            | 66%            | 58%            | -----          | -----          |
| Social Studies                  | -              | -              | -              | -----          | -----          |
| Mathematics                     | 78%            | -              | 71%            | -----          | -----          |
| Science                         | 88%            | 80%            | 74%            | -----          | -----          |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**Lakeview Elementary School**  
**100 Village Trail**  
**Trophy Club, Texas 76262**  
**(817) 215-0750**  
**Principal: Mary Seltzer, Ed.D.**

**Mission Statement**

Lakeview Elementary will help students and parents set goals based on clear expectations, teach the curriculum, assess and monitor students' progress, help students provide feedback and appropriate safety nets in preparation for a rigorous middle school curriculum.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | K - 5          | K - 5          | K - 5          | K - 5          | K - 5          |
| Total Students      | 549            | 565            | 559            | 596            | 606            |
| Attendance Rate     | 97.2%          | 96.9%          | 97.0%          | 97.4%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 32.25          | 35.00          | 35.00          | 37.00          | 38.00          |
| Instructional                          | 3.00           | 3.00           | 3.00           | 3.00           | 3.00           |
| Administrative                         | 2.00           | 2.00           | 2.00           | 2.00           | 2.00           |
| Educational Assistant/Paraprofessional | 9.00           | 8.00           | 8.00           | 10.00          | 11.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | 46.25          | 48.00          | 48.00          | 52.00          | 54.00          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 2,229,221   | \$ 2,487,240   | \$ 2,496,909   | \$ 2,570,268   | \$ 2,712,389   |
| 6200 Professional and Contracted Services | 6,245          | 6,033          | 11,470         | 11,570         | 11,270         |
| 6300 Supplies and Materials               | 41,842         | 44,517         | 33,754         | 31,623         | 31,225         |
| 6400 Other Operating Costs                | 11,323         | 14,150         | 12,350         | 15,425         | 15,446         |
| Total                                     | \$ 2,288,632   | \$ 2,551,940   | \$ 2,554,483   | \$ 2,628,886   | \$ 2,770,330   |
| General Fund Expenditures by Student      | \$ 4,169       | \$ 4,517       | \$ 4,570       | \$ 4,411       | \$ 4,572       |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 95%            | 95%            | 94%            | -----          | -----          |
| Writing                         | 94%            | 85%            | 92%            | -----          | -----          |
| Social Studies                  | -              | -              | -              | -----          | -----          |
| Mathematics                     | 93%            | -              | 96%            | -----          | -----          |
| Science                         | 92%            | 93%            | 91%            | -----          | -----          |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**Roanoke Elementary School**  
**1401 Lancelot**  
**Roanoke, Texas 76262**  
**(817) 215-0650**  
**Principal: Kristi King**

**Mission Statement**

As a community of learners, we are committed  
to inspire and challenge all children to reach their potential  
through engaging learning opportunities, a nurturing environment  
and shared relationships with families and community.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 5         | EE - 5         | EE - 5         | EE - 5         | EE - 5         |
| Total Students      | 697            | 730            | 707            | 688            | 745            |
| Attendance Rate     | 96.7%          | 96.3%          | 97.0%          | 97.0%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 40.10          | 48.00          | 51.00          | 49.00          | 49.50          |
| Instructional                          | 3.00           | 3.00           | 3.00           | 3.00           | 3.00           |
| Administrative                         | 2.00           | 2.00           | 2.00           | 2.00           | 2.00           |
| Educational Assistant/Paraprofessional | 11.00          | 12.00          | 14.00          | 14.00          | 13.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | 56.10          | 65.00          | 70.00          | 68.00          | 67.50          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 2,256,174   | \$ 2,583,037   | \$ 2,810,433   | \$ 2,659,180   | \$ 2,935,128   |
| 6200 Professional and Contracted Services | 6,246          | 5,485          | 11,470         | 11,720         | 11,150         |
| 6300 Supplies and Materials               | 59,715         | 69,905         | 60,000         | 53,898         | 56,445         |
| 6400 Other Operating Costs                | 12,668         | 8,074          | 7,550          | 9,260          | 7,100          |
| Total                                     | \$ 2,334,803   | \$ 2,666,502   | \$ 2,889,453   | \$ 2,734,058   | \$ 3,009,823   |
| General Fund Expenditures by Student      | \$ 3,350       | \$ 3,653       | \$ 4,087       | \$ 3,974       | \$ 4,040       |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 82%            | 83%            | 86%            | -----          | -----          |
| Writing                         | 76%            | 72%            | 69%            | -----          | -----          |
| Social Studies                  | -              | -              | -              | -----          | -----          |
| Mathematics                     | 69%            | -              | 85%            | -----          | -----          |
| Science                         | 85%            | 79%            | 84%            | -----          | -----          |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**Seven Hills Elementary School**  
**654 FM 3433**  
**Newark, Texas 76071**  
**(817) 215-0700**  
**Principal: Kim Blackburn**

**Mission Statement**

Seven Hills Elementary will teach the intended curriculum, assess and monitor students progress, help students and parents set goals based on clear expectations, and provide appropriate safety nets in preparation for a rigorous middle school curriculum.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 5         | EE - 5         | EE - 5         | EE - 5         | EE - 5         |
| Total Students      | 568            | 558            | 532            | 550            | 570            |
| Attendance Rate     | 95.2%          | 95.0%          | 95.9%          | 95.3%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 35.15          | 37.60          | 39.60          | 39.10          | 37.60          |
| Instructional                          | 3.00           | 3.00           | 3.00           | 3.00           | 4.00           |
| Administrative                         | 1.00           | 2.00           | 2.00           | 2.00           | 2.00           |
| Educational Assistant/Paraprofessional | 8.00           | 8.00           | 9.00           | 12.00          | 12.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | 47.15          | 50.60          | 53.60          | 56.10          | 55.60          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 2,264,871   | \$ 2,426,986   | \$ 2,665,477   | \$ 2,612,670   | \$ 2,587,892   |
| 6200 Professional and Contracted Services | 8,205          | 5,193          | 12,670         | 14,511         | 10,970         |
| 6300 Supplies and Materials               | 52,155         | 56,682         | 47,370         | 44,475         | 47,739         |
| 6400 Other Operating Costs                | 6,431          | 7,005          | 6,310          | 7,632          | 6,450          |
| Total                                     | \$ 2,331,661   | \$ 2,495,867   | \$ 2,731,827   | \$ 2,679,288   | \$ 2,653,050   |
| General Fund Expenditures by Student      | \$ 4,105       | \$ 4,473       | \$ 5,135       | \$ 4,871       | \$ 4,654       |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 75%            | 76%            | 72%            | -----          | -----          |
| Writing                         | 56%            | 56%            | 67%            | -----          | -----          |
| Social Studies                  | -              | -              | -              | -----          | -----          |
| Mathematics                     | 65%            | -              | 72%            | -----          | -----          |
| Science                         | 71%            | 74%            | 57%            | -----          | -----          |
| TEA School Rating               | Imp Required   | Imp Required   | Met Standard   | -----          | -----          |

**Samuel Beck Elementary School**  
**401 Parkview Drive**  
**Trophy Club, Texas 76262**  
**(817) 215-0450**  
**Principal: Sandy Conklin**

**Mission Statement**

In partnership with the community, Beck Elementary is committed to success for all learners, ensuring a safe environment that implements rigorous, relevant curricula and focused instruction.

| <u>Description</u>  | <b>Enrollment</b> |                |                |                |                |
|---------------------|-------------------|----------------|----------------|----------------|----------------|
|                     | <u>2013-14</u>    | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
| Grade Levels Taught | PK - 5            | PK - 5         | PK - 5         | PK - 5         | PK - 5         |
| Total Students      | 713               | 719            | 803            | 823            | 866            |
| Attendance Rate     | 96.6%             | 96.7%          | 97.0%          | 96.7%          | N / A          |

| <u>Description</u>                     | <b>Employee Count</b> |                |                |                |                |
|--|-----------------------|----------------|----------------|----------------|----------------|
|  | <u>2013-14</u>        | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
| Teachers                               | 49.75                 | 47.00          | 48.00          | 52.60          | 53.50          |
| Instructional                          | 3.00                  | 3.00           | 3.00           | 3.00           | 3.00           |
| Administrative                         | 2.00                  | 2.00           | 2.00           | 2.00           | 2.00           |
| Educational Assistant/Paraprofessional | 12.00                 | 12.00          | 9.00           | 8.00           | 10.00          |
| Manual Trades/Technology               | -                     | -              | -              | -              | -              |
| Total                                  | 66.75                 | 64.00          | 62.00          | 65.60          | 68.50          |

| <b>General Fund Expenditures by Object</b> |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|
| <u>Description</u>                         | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
| 6100 Payroll Costs                         | \$ 2,701,938   | \$ 3,138,734   | \$ 3,299,398   | \$ 3,527,972   | \$ 3,564,434   |
| 6200 Professional and Contracted Services  | 5,496          | 9,187          | 10,970         | 14,070         | 13,970         |
| 6300 Supplies and Materials                | 50,343         | 54,727         | 50,982         | 52,931         | 44,678         |
| 6400 Other Operating Costs                 | 15,140         | 16,429         | 13,038         | 11,485         | 18,993         |
| Total                                      | \$ 2,772,917   | \$ 3,219,077   | \$ 3,374,388   | \$ 3,606,457   | \$ 3,642,075   |
| General Fund Expenditures by Student       | \$ 3,889       | \$ 4,477       | \$ 4,202       | \$ 4,382       | \$ 4,206       |

| <u>Description</u>              | <b>STAAR</b>   |                |                |                |                |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
|                                 | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
| Reading / English Language Arts | 97%            | 95%            | 95%            | -----          | -----          |
| Writing                         | 93%            | 91%            | 86%            | -----          | -----          |
| Social Studies                  | -              | -              | -              | -----          | -----          |
| Mathematics                     | 93%            | -              | 96%            | -----          | -----          |
| Science                         | 93%            | 96%            | 92%            | -----          | -----          |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**W. R. Hatfield Elementary School**  
**2051 Texan Drive**  
**Justin, Texas 76247**  
**(817) 215-0350**  
**Principal: Carrie Pierce**  
**Mission Statement**

W.R. Hatfield provides a safe and nurturing community where diversity is celebrated, mutual respect among adults and children is practiced, and where parents and caregivers are seen as valued partners in helping all children achieve academic excellence.

| <b>Enrollment</b>                          |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|
| <u>Description</u>                         | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
| Grade Levels Taught                        | PK - 5         | PK - 5         | PK - 5         | PK - 5         | PK - 5         |
| Total Students                             | 449            | 411            | 450            | 469            | 513            |
| Attendance Rate                            | 95.8%          | 95.6%          | 96.1%          | 96.0%          | N / A          |
| <b>Employee Count</b>                      |                |                |                |                |                |
| <u>Description</u>                         | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
| Teachers                                   | 31.25          | 31.50          | 31.50          | 35.00          | 34.00          |
| Instructional                              | 2.00           | 2.00           | 3.00           | 3.00           | 3.00           |
| Administrative                             | 1.00           | 1.00           | 2.00           | 2.00           | 2.00           |
| Educational Assistant/Paraprofessional     | 14.00          | 14.00          | 10.00          | 9.00           | 12.00          |
| Manual Trades/Technology                   | -              | -              | -              | -              | -              |
| Total                                      | 48.25          | 48.50          | 46.50          | 49.00          | 51.00          |
| <b>General Fund Expenditures by Object</b> |                |                |                |                |                |
| <u>Description</u>                         | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
| 6100 Payroll Costs                         | \$ 1,903,830   | \$ 1,959,432   | \$ 2,053,019   | \$ 2,361,710   | \$ 2,396,841   |
| 6200 Professional and Contracted Services  | 6,696          | 5,987          | 10,970         | 10,970         | 10,970         |
| 6300 Supplies and Materials                | 46,289         | 34,159         | 32,096         | 33,713         | 39,681         |
| 6400 Other Operating Costs                 | 4,345          | 8,527          | 7,625          | 10,650         | 4,900          |
| Total                                      | \$ 1,961,159   | \$ 2,008,106   | \$ 2,103,710   | \$ 2,417,043   | \$ 2,452,392   |
| General Fund Expenditures by Student       | \$ 4,368       | \$ 4,886       | \$ 4,675       | \$ 5,154       | \$ 4,780       |
| <b>STAAR</b>                               |                |                |                |                |                |
| <u>Description</u>                         | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
| Reading / English Language Arts            | 86%            | 80%            | 83%            | ----           | ----           |
| Writing                                    | 83%            | 60%            | 67%            | ----           | ----           |
| Social Studies                             | -              | -              | -              | ----           | ----           |
| Mathematics                                | 80%            | -              | 81%            | ----           | ----           |
| Science                                    | 94%            | 92%            | 85%            | ----           | ----           |
| TEA School Rating                          | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**Prairie View Elementary School**  
**609 FM 3433**  
**Rhome, Texas 76078**  
**(817) 215-0550**  
**Principal: Yolanda Wallace**

**Mission Statement**

The mission of Prairie View Elementary is to create relationships with ALL students, their families and our community. We will develop passionate, literate leaders who are driven to better the world.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5         | PK - 5         | PK - 5         | PK - 5         | PK - 5         |
| Total Students      | 444            | 452            | 424            | 439            | 413            |
| Attendance Rate     | 96.0%          | 95.4%          | 96.0%          | 95.7%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 33.00          | 35.00          | 36.00          | 32.50          | 36.00          |
| Instructional                          | 3.00           | 3.00           | 3.00           | 3.00           | 3.00           |
| Administrative                         | 1.00           | 1.00           | 1.00           | 2.00           | 2.00           |
| Educational Assistant/Paraprofessional | 10.50          | 10.50          | 12.50          | 13.00          | 14.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | 47.50          | 49.50          | 52.50          | 50.50          | 55.00          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 2,081,318   | \$ 2,225,172   | \$ 2,308,804   | \$ 2,044,994   | \$ 2,186,503   |
| 6200 Professional and Contracted Services | 6,435          | 6,280          | 10,970         | 11,672         | 11,595         |
| 6300 Supplies and Materials               | 39,056         | 40,008         | 38,584         | 34,899         | 30,057         |
| 6400 Other Operating Costs                | 10,036         | 11,733         | 2,825          | 7,426          | 7,920          |
| Total                                     | \$ 2,136,845   | \$ 2,283,192   | \$ 2,361,183   | \$ 2,098,992   | \$ 2,236,075   |
| General Fund Expenditures by Student      | \$ 4,813       | \$ 5,051       | \$ 5,569       | \$ 4,781       | \$ 5,414       |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 82%            | 79%            | 82%            | ----           | ----           |
| Writing                         | 79%            | 64%            | 81%            | ----           | ----           |
| Social Studies                  | -              | -              | -              | ----           | ----           |
| Mathematics                     | 72%            | -              | 82%            | ----           | ----           |
| Science                         | 60%            | 68%            | 82%            | ----           | ----           |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**Sonny and Allegra Nance Elementary School**

**701 Tierra Vista Way  
Fort Worth, Texas 76131  
(817) 698-1950  
Principal: Penny Bowles**

**Mission Statement**

In preparation for the future global workplace, college, and personal success, Nance Elementary will develop self-directed, independent learners who meet all grade level standards.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5         | PK - 5         | PK - 5         | PK - 5         | PK - 5         |
| Total Students      | 476            | 454            | 490            | 534            | 558            |
| Attendance Rate     | 96.3%          | 96.2%          | 96.6%          | 96.5%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 32.75          | 32.50          | 33.00          | 34.00          | 35.00          |
| Instructional                          | 2.00           | 2.00           | 2.00           | 2.00           | 3.00           |
| Administrative                         | 1.00           | 1.00           | 1.00           | 2.00           | 2.00           |
| Educational Assistant/Paraprofessional | 10.00          | 10.00          | 9.00           | 10.00          | 10.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | 45.75          | 45.50          | 45.00          | 48.00          | 50.00          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 2,032,024   | \$ 2,138,927   | \$ 2,157,725   | \$ 2,372,143   | \$ 2,456,303   |
| 6200 Professional and Contracted Services | 7,431          | 6,421          | 11,770         | 11,570         | 12,470         |
| 6300 Supplies and Materials               | 48,272         | 44,530         | 35,553         | 36,253         | 34,924         |
| 6400 Other Operating Costs                | 6,241          | 9,310          | 7,702          | 8,550          | 8,410          |
| Total                                     | \$ 2,093,968   | \$ 2,199,187   | \$ 2,212,750   | \$ 2,428,516   | \$ 2,512,107   |
| General Fund Expenditures by Student      | \$ 4,399       | \$ 4,844       | \$ 4,516       | \$ 4,548       | \$ 4,502       |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 83%            | 84%            | 79%            | -----          | -----          |
| Writing                         | 87%            | 80%            | 79%            | -----          | -----          |
| Social Studies                  |                |                |                | -----          | -----          |
| Mathematics                     | 67%            |                | 82%            | -----          | -----          |
| Science                         | 83%            | 83%            | 75%            | -----          | -----          |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |



**J. Lyndal Hughes Elementary School**  
**13824 Lost Spurs Road**  
**Roanoke, Texas 76262**  
**(817) 698-1900**  
**Principal: Jessica McDonald**

**Mission Statement**

J. Lyndal Hughes Elementary School community is dedicated to providing a nurturing and engaging learning environment to meet diverse needs of every child. Hughes Elementary is committed to developing excellence in all areas: socially, emotionally & academically.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5         | PK - 5         | PK - 5         | PK - 5         | PK - 5         |
| Total Students      | 514            | 545            | 547            | 566            | 654            |
| Attendance Rate     | 96.4%          | 95.9%          | 96.3%          | 96.5%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 36.25          | 37.00          | 40.00          | 39.00          | 39.00          |
| Instructional                          | 3.00           | 3.00           | 3.00           | 3.00           | 3.00           |
| Administrative                         | 2.00           | 2.00           | 2.00           | 2.00           | 2.00           |
| Educational Assistant/Paraprofessional | 8.00           | 10.00          | 12.00          | 12.00          | 13.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | 49.25          | 52.00          | 57.00          | 56.00          | 57.00          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 2,297,629   | \$ 2,464,777   | \$ 2,677,381   | \$ 2,504,820   | \$ 2,683,869   |
| 6200 Professional and Contracted Services | 7,403          | 5,647          | 10,970         | 10,970         | 10,970         |
| 6300 Supplies and Materials               | 40,664         | 48,788         | 46,057         | 44,419         | 51,058         |
| 6400 Other Operating Costs                | 8,296          | 9,034          | 6,850          | 7,150          | 5,700          |
| Total                                     | \$ 2,353,992   | \$ 2,528,247   | \$ 2,741,258   | \$ 2,567,359   | \$ 2,751,596   |
| General Fund Expenditures by Student      | \$ 4,580       | \$ 4,639       | \$ 5,011       | \$ 4,536       | \$ 4,207       |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 79%            | 87%            | 83%            | -----          | -----          |
| Writing                         | 79%            | 68%            | 69%            | -----          | -----          |
| Social Studies                  | -              | -              | -              | -----          | -----          |
| Mathematics                     | 66%            | -              | 81%            | -----          | -----          |
| Science                         | 74%            | 81%            | 79%            | -----          | -----          |
| TEA School Rating               | Imp Required   | Met Standard   | Met Standard   | -----          | -----          |

**Kay Granger Elementary School**  
**12771 Saratoga Springs Circle**  
**Keller, Texas 76248**  
**(817) 698-1100**  
**Principal: Michelle McAdams**

**Mission Statement**

At Granger Elementary, kids come first. Our campus is dedicated to fostering a rigorous and challenging learning environment where students are encouraged to take personal responsibility and pride in their school, community and the world around them.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5         | PK - 5         | PK - 5         | PK - 5         | PK - 5         |
| Total Students      | 926            | 890            | 902            | 910            | 947            |
| Attendance Rate     | 96.8%          | 96.7%          | 97.1%          | 96.6%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 51.25          | 55.10          | 56.10          | 56.60          | 55.60          |
| Instructional                          | 3.00           | 4.00           | 3.00           | 3.00           | 3.00           |
| Administrative                         | 2.00           | 2.00           | 2.00           | 3.00           | 2.00           |
| Educational Assistant/Paraprofessional | 9.00           | 9.00           | 11.00          | 11.00          | 11.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | 65.25          | 70.10          | 72.10          | 73.60          | 71.60          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 3,511,886   | \$ 3,694,206   | \$ 3,847,837   | \$ 3,932,201   | \$ 3,971,212   |
| 6200 Professional and Contracted Services | 5,596          | 6,884          | 10,970         | 12,104         | 10,970         |
| 6300 Supplies and Materials               | 78,822         | 67,678         | 68,449         | 65,824         | 60,896         |
| 6400 Other Operating Costs                | 11,012         | 15,551         | 8,325          | 8,525          | 12,552         |
| Total                                     | \$ 3,607,316   | \$ 3,784,318   | \$ 3,935,580   | \$ 4,018,654   | \$ 4,055,630   |
| General Fund Expenditures by Student      | \$ 3,896       | \$ 4,252       | \$ 4,363       | \$ 4,416       | \$ 4,283       |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 93%            | 94%            | 94%            | -----          | -----          |
| Writing                         | 87%            | 85%            | 88%            | -----          | -----          |
| Social Studies                  | -              | -              | -              | -----          | -----          |
| Mathematics                     | 89%            | -              | 95%            | -----          | -----          |
| Science                         | 94%            | 92%            | 89%            | -----          | -----          |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**Sendera Ranch Elementary**  
**1216 Diamond Back Lane**  
**Haslet, Texas 76052**  
**(817)698-3500**  
**Principal: John Booles**

**Mission Statement**

The Sendera Ranch Elementary learning community will motivate students and provide safety nets to ensure that students reflect and think critically, work with and through others, and perform on grade level or above.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5         | PK - 5         | PK - 5         | PK - 5         | PK - 5         |
| Total Students      | 561            | 595            | 582            | 575            | 586            |
| Attendance Rate     | 96.6%          | 95.9%          | 96.6%          | 96.8%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 38.25          | 37.00          | 40.00          | 36.00          | 37.00          |
| Instructional                          | 3.00           | 3.00           | 3.00           | 3.00           | 3.00           |
| Administrative                         | 2.00           | 2.00           | 2.00           | 2.00           | 2.00           |
| Educational Assistant/Paraprofessional | 9.00           | 10.00          | 13.00          | 14.00          | 12.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | <u>52.25</u>   | <u>52.00</u>   | <u>58.00</u>   | <u>55.00</u>   | <u>54.00</u>   |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u>      | <u>2014-15</u>      | <u>2015-16</u>      | <u>2016-17</u>      | <u>2017-18</u>      |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| 6100 Payroll Costs                        | \$ 2,282,799        | \$ 2,354,977        | \$ 2,546,481        | \$ 2,451,504        | \$ 2,567,548        |
| 6200 Professional and Contracted Services | 7,112               | 5,731               | 10,970              | 10,970              | 10,970              |
| 6300 Supplies and Materials               | 49,916              | 52,888              | 46,768              | 38,116              | 38,949              |
| 6400 Other Operating Costs                | <u>6,537</u>        | <u>9,070</u>        | <u>5,700</u>        | <u>11,500</u>       | <u>8,512</u>        |
| Total                                     | <u>\$ 2,346,364</u> | <u>\$ 2,422,667</u> | <u>\$ 2,609,919</u> | <u>\$ 2,512,090</u> | <u>\$ 2,625,979</u> |
| General Fund Expenditures by Student      | <u>\$ 4,182</u>     | <u>\$ 4,072</u>     | <u>\$ 4,484</u>     | <u>\$ 4,369</u>     | <u>\$ 4,481</u>     |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 88%            | 86%            | 87%            | -----          | -----          |
| Writing                         | 70%            | 78%            | 73%            | -----          | -----          |
| Social Studies                  | -              | -              |                | -----          | -----          |
| Mathematics                     | 81%            | -              | 85%            | -----          | -----          |
| Science                         | 83%            | 78%            | 87%            | -----          | -----          |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**O. A. Peterson Elementary**  
**2000 Winter Hawk Drive**  
**Fort Worth, Texas 76177**  
**(817) 698-5000**  
**Principal: Justin Vercher**

**Mission Statement**

The mission of Peterson Elementary is to provide collaborative learning community that prepares students for the future.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5         | PK - 5         | PK - 5         | PK - 5         | PK - 5         |
| Total Students      | 677            | 764            | 845            | 927            | 775            |
| Attendance Rate     | 96.1%          | 96.0%          | 96.5%          | 96.5%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 44.35          | 48.00          | 51.00          | 50.00          | 51.00          |
| Instructional                          | 3.00           | 2.00           | 2.00           | 2.00           | 2.00           |
| Administrative                         | 2.00           | 2.00           | 2.00           | 2.00           | 2.00           |
| Educational Assistant/Paraprofessional | 10.00          | 11.00          | 12.00          | 12.00          | 12.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | 59.35          | 63.00          | 67.00          | 66.00          | 67.00          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 2,509,585   | \$ 3,124,712   | \$ 3,444,236   | \$ 3,426,919   | \$ 3,368,423   |
| 6200 Professional and Contracted Services | 8,560          | 5,575          | 10,970         | 10,970         | 10,970         |
| 6300 Supplies and Materials               | 52,806         | 58,541         | 65,607         | 65,223         | 51,144         |
| 6400 Other Operating Costs                | 9,972          | 13,514         | 11,350         | 16,400         | 14,085         |
| Total                                     | \$ 2,580,924   | \$ 3,202,341   | \$ 3,532,163   | \$ 3,519,512   | \$ 3,444,622   |
| General Fund Expenditures by Student      | \$ 3,812       | \$ 4,192       | \$ 4,180       | \$ 3,797       | \$ 4,445       |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 87%            | 86%            | 87%            | -----          | -----          |
| Writing                         | 85%            | 86%            | 83%            | -----          | -----          |
| Social Studies                  | -              | -              | -              | -----          | -----          |
| Mathematics                     | 84%            | -              | 86%            | -----          | -----          |
| Science                         | 81%            | 80%            | 81%            | -----          | -----          |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**Clara Love Elementary**  
**16301 Elementary Drive**  
**Justin, Texas 76247**  
**(817) 698-6600**  
**Principal: Jaimie McAllister**

**Mission Statement**

Clara Love Elementary is a high-performing safe school community that encourages student effort and focuses on social/emotional needs and academic growth for each child. Our students will be preparing for success in the 21st century workplace.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5         | PK - 5         | PK - 5         | PK - 5         | PK - 5         |
| Total Students      | 612            | 684            | 712            | 712            | 640            |
| Attendance Rate     | 96.0%          | 95.7%          | 96.0%          | 95.9%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 37.60          | 39.60          | 42.35          | 44.35          | 40.00          |
| Instructional                          | 3.00           | 3.00           | 3.00           | 3.00           | 3.00           |
| Administrative                         | 2.00           | 2.00           | 2.00           | 2.00           | 2.00           |
| Educational Assistant/Paraprofessional | 4.00           | 4.00           | 9.00           | 12.00          | 11.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | 46.60          | 48.60          | 56.35          | 61.35          | 56.00          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 2,441,569   | \$ 2,769,338   | \$ 2,905,681   | \$ 2,901,269   | \$ 2,769,525   |
| 6200 Professional and Contracted Services | 6,868          | 5,842          | 10,970         | 10,970         | 11,245         |
| 6300 Supplies and Materials               | 53,236         | 60,162         | 59,038         | 59,790         | 53,777         |
| 6400 Other Operating Costs                | 8,134          | 10,566         | 4,458          | 4,418          | 2,100          |
| Total                                     | \$ 2,509,806   | \$ 2,845,907   | \$ 2,980,147   | \$ 2,976,447   | \$ 2,836,647   |
| General Fund Expenditures by Student      | \$ 4,101       | \$ 4,161       | \$ 4,186       | \$ 4,180       | \$ 4,432       |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 86%            | 84%            | 80%            | -----          | -----          |
| Writing                         | 78%            | 75%            | 67%            | -----          | -----          |
| Social Studies                  | -              | -              | -              | -----          | -----          |
| Mathematics                     | 70%            | -              | 73%            | -----          | -----          |
| Science                         | 76%            | 72%            | 73%            | -----          | -----          |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**J. C. Thompson Elementary**  
**440 Wishbone Lane**  
**Haslet, Texas 76052**  
**(817) 698-3800**  
**Principal: Leigh Anne Romer, Ed.D.**

**Mission Statement**

J.C.Thompson Elementary, together with families and community, will provide a positive learning environment where students are engaged in a premier education, preparing them for success in an ever-changing world.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5         | PK - 5         | PK - 5         | PK - 5         | PK - 5         |
| Total Students      | 470            | 525            | 559            | 576            | 627            |
| Attendance Rate     | 96.0%          | 96.2%          | 96.4%          | 96.2%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 31.05          | 33.05          | 35.00          | 37.00          | 39.00          |
| Instructional                          | 2.00           | 2.00           | 2.00           | 2.00           | 2.00           |
| Administrative                         | 1.00           | 1.00           | 2.00           | 2.00           | 2.00           |
| Educational Assistant/Paraprofessional | 6.00           | 8.00           | 9.00           | 14.00          | 12.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | 40.05          | 44.05          | 48.00          | 55.00          | 55.00          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 1,941,828   | \$ 2,280,744   | \$ 2,377,522   | \$ 2,468,801   | \$ 2,591,754   |
| 6200 Professional and Contracted Services | 3,502          | 2,990          | 10,970         | 8,769          | 8,710          |
| 6300 Supplies and Materials               | 43,560         | 52,060         | 46,201         | 41,948         | 44,938         |
| 6400 Other Operating Costs                | 8,753          | 7,642          | 5,600          | 9,450          | 8,000          |
| Total                                     | \$ 1,997,643   | \$ 2,343,436   | \$ 2,440,293   | \$ 2,528,968   | \$ 2,653,401   |
| General Fund Expenditures by Student      | \$ 4,250       | \$ 4,464       | \$ 4,365       | \$ 4,391       | \$ 4,232       |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 89%            | 83%            | 81%            | -----          | -----          |
| Writing                         | 72%            | 48%            | 57%            | -----          | -----          |
| Social Studies                  | -              | -              | -              | -----          | -----          |
| Mathematics                     | 71%            | -              | 75%            | -----          | -----          |
| Science                         | 75%            | 79%            | 78%            | -----          | -----          |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**Carl E. Schluter Elementary**  
**1220 Mesa Crest Drive**  
**Haslet, Texas 76052**  
**(817) 698-3900**  
**Principal: Amy Howell**

**Mission Statement**

Schluter Elementary School is preparing today's learners  
to be tomorrow's leaders by partnering with our families and community  
to ensure all students achieve the highest degree of personal and academic success.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5         | PK - 5         | PK - 5         | PK - 5         | PK - 5         |
| Total Students      | 469            | 518            | 616            | 706            | 729            |
| Attendance Rate     | 96.7%          | 96.3%          | 96.5%          | 96.7%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 32.10          | 34.00          | 37.50          | 47.00          | 46.00          |
| Instructional                          | 3.00           | 3.00           | 3.00           | 3.00           | 3.00           |
| Administrative                         | 1.00           | 2.00           | 2.00           | 2.00           | 2.00           |
| Educational Assistant/Paraprofessional | 5.00           | 6.00           | 8.00           | 12.00          | 13.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | 41.10          | 45.00          | 50.50          | 64.00          | 64.00          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u>      | <u>2014-15</u>      | <u>2015-16</u>      | <u>2016-17</u>      | <u>2017-18</u>      |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| 6100 Payroll Costs                        | \$ 1,993,181        | \$ 2,225,602        | \$ 2,571,584        | \$ 3,124,143        | 3,150,963           |
| 6200 Professional and Contracted Services | 3,084               | 7,068               | 10,970              | 9,463               | 8,751               |
| 6300 Supplies and Materials               | 38,049              | 41,526              | 43,924              | 54,432              | 52,594              |
| 6400 Other Operating Costs                | 9,375               | 8,509               | 5,150               | 5,295               | 5,030               |
| Total                                     | <u>\$ 2,043,689</u> | <u>\$ 2,282,706</u> | <u>\$ 2,631,628</u> | <u>\$ 3,193,332</u> | <u>\$ 3,217,339</u> |
| General Fund Expenditures by Student      | <u>\$ 4,358</u>     | <u>\$ 4,407</u>     | <u>\$ 4,272</u>     | <u>\$ 4,523</u>     | <u>\$ 4,413</u>     |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 90%            | 89%            | 91%            | -----          | -----          |
| Writing                         | 80%            | 92%            | 84%            | -----          | -----          |
| Social Studies                  | -              | -              |                | -----          | -----          |
| Mathematics                     | 82%            | -              | 86%            | -----          | -----          |
| Science                         | 86%            | 73%            | 85%            | -----          | -----          |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**Wayne A. Cox Elementary**  
**1100 Litsey Road**  
**Roanoke, TX 76262**  
**(817) 698-7200**  
**Principal: Kim Becan**

**Mission Statement**

Cox Elementary is committed to creating a culture of high achievement and performance for all learners, both students and staff, while fostering positive relationships within our school community.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | PK - 5         | PK - 5         | PK - 5         | PK - 5         | PK - 5         |
| Total Students      | 280            | 338            | 440            | 535            | 603            |
| Attendance Rate     | 96.7%          | 96.2%          | 96.1%          | 96.5%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 26.50          | 25.50          | 30.50          | 37.00          | 39.00          |
| Instructional                          | 3.00           | 3.00           | 3.00           | 3.00           | 3.00           |
| Administrative                         | 1.00           | 1.00           | 1.00           | 2.00           | 2.00           |
| Educational Assistant/Paraprofessional | 8.00           | 6.00           | 11.00          | 13.00          | 11.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | 38.50          | 35.50          | 45.50          | 55.00          | 55.00          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 1,607,594   | \$ 1,816,817   | \$ 2,055,466   | \$ 2,503,538   | \$ 2,605,746   |
| 6200 Professional and Contracted Services | 4,942          | 5,244          | 10,970         | 9,768          | 7,270          |
| 6300 Supplies and Materials               | 15,356         | 23,638         | 32,492         | 35,238         | 42,628         |
| 6400 Other Operating Costs                | 6,046          | 3,330          | 4,975          | 9,400          | 6,850          |
| Total                                     | \$ 1,633,938   | \$ 1,849,030   | \$ 2,103,903   | \$ 2,557,944   | \$ 2,662,494   |
| General Fund Expenditures by Student      | \$ -           | \$ -           | \$ 4,782       | \$ 4,781       | \$ 4,415       |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 93%            | 92%            | 88%            | ----           | ----           |
| Writing                         | 100%           | 98%            | 82%            | ----           | ----           |
| Social Studies                  | -              | -              | -              | ----           | ----           |
| Mathematics                     | 85%            | -              | 87%            | ----           | ----           |
| Science                         | 95%            | 92%            | 84%            | ----           | ----           |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |



**Enhanced Services  
2001 Texan Drive  
Justin, Texas 76247  
(817) 215-0119**

**Deputy Superintendent: Robert Thornell, Ed.D.**

**Description**

Programs to provide instructional services beyond the basic educational program including:

Gifted and Talented & Academics

Career and Technical

Services to Students with Disabilities (Special Education)

Accelerated Education

Bilingual Education and Special Language Programs

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12        | EE - 12        | EE - 12        | EE - 12        | EE - 12        |
| Total Students      | 18,893         | 19,760         | 20,900         | 22,095         | 23,163         |
| Attendance Rate     | 96.2%          | 95.9%          | 96.1%          | 96.0%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | -              | -              | -              | -              | -              |
| Instructional                          | 49.50          | 51.50          | 57.00          | 58.00          | 61.10          |
| Administrative                         | 7.50           | 10.50          | 8.50           | 11.50          | 16.80          |
| Educational Assistant/Paraprofessional | 9.00           | 13.50          | 10.50          | 11.50          | 12.25          |
| Manual Trades/Technology               | -              | -              | 2.00           | 2.00           | 2.00           |
| Total                                  | <u>66.00</u>   | <u>75.50</u>   | <u>78.00</u>   | <u>83.00</u>   | <u>92.15</u>   |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u>       | <u>2014-15</u>       | <u>2015-16</u>       | <u>2016-17</u>       | <u>2017-18</u>       |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| 6100 Payroll Costs                        | \$ 17,391,923        | \$ 20,179,912        | \$ 24,096,565        | \$ 26,038,084        | \$ 29,119,682        |
| 6200 Professional and Contracted Services | 309,509              | 224,856              | 199,191              | 199,191              | 206,191              |
| 6300 Supplies and Materials               | 674,195              | 698,697              | 751,413              | 758,048              | 617,418              |
| 6400 Other Operating Costs                | <u>390,081</u>       | <u>410,112</u>       | <u>521,768</u>       | <u>531,468</u>       | <u>512,193</u>       |
| Total                                     | <u>\$ 18,765,708</u> | <u>\$ 21,513,578</u> | <u>\$ 25,568,937</u> | <u>\$ 27,526,791</u> | <u>\$ 30,455,484</u> |
| General Fund Expenditures per Student     | \$ 993               | \$ 1,089             | \$ 1,223             | \$ 1,246             | \$ 1,315             |

**Performance Measures**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| <b>Enhanced Services</b>                  | -              | -              | -              | -              | -              |
| Students receiving enhanced services are  | -              | -              | -              | -              | -              |
| included with their home campuses per the | -              | -              | -              | -              | -              |
| State of Texas Assessments of Academic    | -              | -              | -              | -              | -              |
| Readiness (STAAR) program.                | -              | -              | -              | -              | -              |

**Cocurricular / Extracurricular Activities****Performing Arts Centers****2001 Texan Drive****Justin, Texas 76247****(817) 215-0160****Texan Stadium****1937 Texan Drive****Justin, Texas 76247****(817) 215-0011****Ex. Director Fine Arts: Kevin Lacefield, Ed.D.****Executive Director: Joel Johnson****Description**

Cocurricular activities are those activities that enhance the curriculum and include band and choir at the secondary level.

Extracurricular activities are those activities that normally involve competition between schools at the secondary level including: football, volleyball, baseball, softball, basketball, cross country, golf, power lifting, swimming, tennis, soccer, and cheerleading and drill team.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12        | EE - 12        | EE - 12        | EE - 12        | EE - 12        |
| Total Students      | 18,893         | 19,760         | 20,900         | 22,095         | 23,163         |
| Attendance Rate     | 96.2%          | 95.9%          | 96.1%          | 96.0%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | -              | -              | -              | -              | -              |
| Instructional                          | -              | -              | -              | -              | -              |
| Administrative                         | 4.00           | 4.00           | 4.00           | 5.00           | 6.00           |
| Educational Assistant/Paraprofessional | 3.00           | 4.00           | 4.00           | 4.00           | 6.00           |
| Manual Trades/Technology               | 1.00           | 1.00           | 1.00           | 1.00           | 1.00           |
| Total                                  | 8.00           | 9.00           | 9.00           | 10.00          | 13.00          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 2,010,368   | \$ 2,166,568   | \$ 2,638,826   | \$ 2,943,213   | \$ 3,686,635   |
| 6200 Professional and Contracted Services | 548,904        | 620,458        | 731,349        | 870,599        | 934,772        |
| 6300 Supplies and Materials               | 1,100,813      | 1,083,397      | 1,278,702      | 1,539,432      | 1,337,157      |
| 6400 Other Operating Costs                | 511,775        | 605,784        | 629,663        | 680,896        | 664,450        |
| Total                                     | \$ 4,171,861   | \$ 4,476,205   | \$ 5,278,540   | \$ 6,034,140   | \$ 6,623,014   |
| General Fund Expenditures by Student      | \$ 221         | \$ 227         | \$ 253         | \$ 273         | \$ 286         |

**Performance Measures**

| <u>Description</u> | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--------------------|----------------|----------------|----------------|----------------|----------------|
|                    | -              | -              | -              | -              | -              |
|                    | -              | -              | -              | -              | -              |
|                    | -              | -              | -              | -              | -              |
|                    | -              | -              | -              | -              | -              |
|                    | -              | -              | -              | -              | -              |

**Board of Trustees  
2001 Texan Drive  
Justin, Texas 76247  
(817) 215-0000  
President: Mark Schluter**

**A Texas Association of School Administrators 2002 and 2012 Honor Board**

The Northwest Independent School District is a public educational agency operating under the applicable laws and regulations of the State of Texas. It is governed by a seven member Board of Trustees. The Board is elected by the public; has the authority to make decisions, appoint administrators and managers; significantly influence operations; and has the primary accountability for fiscal matters.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12        | EE - 12        | EE - 12        | EE - 12        | EE - 12        |
| Total Students      | 18,893         | 19,760         | 20,900         | 22,095         | 23,163         |
| Attendance Rate     | 96.2%          | 95.9%          | 96.1%          | 96.0%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | -              | -              | -              | -              | -              |
| Instructional                          | -              | -              | -              | -              | -              |
| Administrative                         | -              | -              | -              | -              | -              |
| Educational Assistant/Paraprofessional | -              | -              | -              | -              | -              |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | -              | -              | -              | -              | -              |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| 6200 Professional and Contracted Services | 2,518          | 8,105          | 7,500          | 7,500          | 9,850          |
| 6300 Supplies and Materials               | 4,666          | 7,336          | 3,400          | 3,400          | 3,230          |
| 6400 Other Operating Costs                | 54,157         | 29,819         | 80,300         | 80,300         | 73,560         |
| Total                                     | \$ 61,342      | \$ 45,262      | \$ 91,200      | \$ 91,200      | \$ 86,640      |
| General Fund Expenditures per Student     | \$ 3           | \$ 2           | \$ 4           | \$ 4           | \$ 4           |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 88%            | 87%            | 85%            | -----          | -----          |
| Writing                         | 83%            | 81%            | 81%            | -----          | -----          |
| Social Studies                  | 88%            | 90%            | 87%            | -----          | -----          |
| Mathematics                     | 85%            | 88%            | 84%            | -----          | -----          |
| Science                         | 90%            | 89%            | 89%            | -----          | -----          |
| TEA District Rating             | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**Superintendent of Schools**  
**2001 Texan Drive**  
**Justin, Texas 76247**  
**(817) 215-0000**  
**Superintendent of Schools: Ryder Warren, Ed.D.**

**Description**

The Superintendent of Schools is the educational leader and chief executive officer of the district. In addition to performing statutory duties, the Superintendent has locally defined responsibilities in the areas of: School / Organizational Climate, Personnel Management, Administration and Fiscal /Facilities Management, Student Services Management, School-Community Relations, Professional Growth and Development, Board-Superintendent Relations as defined in local policy.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12        | EE - 12        | EE - 12        | EE - 12        | EE - 12        |
| Total Students      | 18,893         | 19,760         | 20,900         | 22,095         | 23,163         |
| Attendance Rate     | 96.2%          | 95.9%          | 96.1%          | 96.0%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | -              | -              | -              | -              | -              |
| Instructional                          | -              | -              | -              | -              | -              |
| Administrative                         | 2.00           | 2.50           | 2.50           | 4.00           | 3.00           |
| Educational Assistant/Paraprofessional | 1.00           | 1.00           | 1.00           | 1.00           | 1.00           |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | <u>3.00</u>    | <u>3.50</u>    | <u>3.50</u>    | <u>5.00</u>    | <u>4.00</u>    |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u>    | <u>2014-15</u>    | <u>2015-16</u>    | <u>2016-17</u>    | <u>2017-18</u>    |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| 6100 Payroll Costs                        | \$ 441,141        | \$ 450,509        | \$ 455,377        | \$ 714,196        | \$ 534,930        |
| 6200 Professional and Contracted Services | 260,107           | 328,627           | 174,970           | 174,970           | 17,250            |
| 6300 Supplies and Materials               | 5,903             | 5,850             | 5,750             | 5,750             | 21,814            |
| 6400 Other Operating Costs                | <u>37,988</u>     | <u>39,494</u>     | <u>35,400</u>     | <u>35,400</u>     | <u>38,700</u>     |
| Total                                     | <u>\$ 745,139</u> | <u>\$ 824,480</u> | <u>\$ 671,497</u> | <u>\$ 930,316</u> | <u>\$ 612,694</u> |
| General Fund Expenditures per Student     | <u>\$ 39</u>      | <u>\$ 42</u>      | <u>\$ 32</u>      | <u>\$ 42</u>      | <u>\$ 26</u>      |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 88%            | 87%            | 85%            | -----          | -----          |
| Writing                         | 83%            | 81%            | 81%            | -----          | -----          |
| Social Studies                  | 88%            | 90%            | 87%            | -----          | -----          |
| Mathematics                     | 85%            | 88%            | 84%            | -----          | -----          |
| Science                         | 90%            | 89%            | 89%            | -----          | -----          |
| TEA District Rating             | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

Responsible for review of contracts, public information requests,  
and guidance on legal matters for the district.

[illegible]

**Communications**  
**2001 Texan Drive**  
**Justin, Texas 76247**  
**(817) 215-0169**

**Executive Director of Communications: Emily Conklin**

**Description**

The Communications Department is responsible for: District-wide Internal & External Communications; Community Relations; NISD Education Foundation; Marketing and Advertising; District's Website, Multimedia Presentations, the NET, Parent Survey and Special Events; NISD Leadership Program; and Partners in Education; The district is represented on various Boards Council of PTAs; area Chambers of Commerce; and Other Organizations.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12        | EE - 12        | EE - 12        | EE - 12        | EE - 12        |
| Total Students      | 18,893         | 19,760         | 20,900         | 22,095         | 23,163         |
| Attendance Rate     | 96.2%          | 95.9%          | 96.1%          | 96.0%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | -              | -              | -              | -              | -              |
| Instructional                          | -              | -              | -              | -              | -              |
| Administrative                         | 5.00           | 7.00           | 5.00           | 5.00           | 4.00           |
| Educational Assistant/Paraprofessional | 2.00           | 2.00           | 2.00           | 2.00           | 1.00           |
| Manual Trades/Technology               | -              | -              | 2.00           | 3.00           | 3.00           |
| Total                                  | <u>7.00</u>    | <u>9.00</u>    | <u>9.00</u>    | <u>10.00</u>   | <u>8.00</u>    |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u>    | <u>2014-15</u>    | <u>2015-16</u>    | <u>2016-17</u>    | <u>2017-18</u>    |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| 6100 Payroll Costs                        | \$ 500,401        | \$ 675,324        | \$ 704,793        | \$ 612,846        | \$ 504,822        |
| 6200 Professional and Contracted Services | 118,064           | 163,195           | 140,942           | 199,242           | 191,931           |
| 6300 Supplies and Materials               | 41,722            | 47,995            | 56,210            | 61,235            | 32,010            |
| 6400 Other Operating Costs                | <u>36,660</u>     | <u>40,228</u>     | <u>89,250</u>     | <u>89,250</u>     | <u>89,250</u>     |
| Total                                     | <u>\$ 696,847</u> | <u>\$ 926,741</u> | <u>\$ 991,195</u> | <u>\$ 962,573</u> | <u>\$ 818,013</u> |
| General Fund Expenditures per Student     | <u>\$ 37</u>      | <u>\$ 47</u>      | <u>\$ 47</u>      | <u>\$ 44</u>      | <u>\$ 35</u>      |

**Performance Measures**

| <u>Description</u>                             | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Parent Survey / Overall Positive Response Rate |                | 91%            |                | 92%            |                |
| * School Climate                               |                | 87%            |                | 88%            |                |
| * Communications                               |                | 89%            |                | 90%            |                |
| * Safe and Orderly Environment                 |                | 87%            |                | 90%            |                |
| * Instructional Program                        |                | 89%            |                | 90%            |                |
| * Student Support                              |                | 91%            |                | 91%            |                |
| * Support Services                             |                |                |                |                |                |

**Curriculum and Instruction****2001 Texan Drive****Justin, Texas 76247****(817) 215-0119****Deputy Superintendent: Rob Thornell, Ed.D.****Description**

Curriculum provides instructional support services to programs including:

Curriculum Development

Curriculum Administration

Special Services

Adult &amp; Community Education

**Enrollment**

| <b>Description</b>  | <b>2013-14</b> | <b>2014-15</b> | <b>2015-16</b> | <b>2016-17</b> | <b>2017-18</b> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12        | EE - 12        | EE - 12        | EE - 12        | EE - 12        |
| Total Students      | 18,893         | 19,760         | 20,900         | 22,095         | 23,163         |
| Attendance Rate     | 96.2%          | 95.9%          | 96.1%          | 96.0%          | N / A          |

**Employee Count**

| <b>Description</b>                     | <b>2013-14</b> | <b>2014-15</b> | <b>2015-16</b> | <b>2016-17</b> | <b>2017-18</b> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | -              | -              | -              | -              | -              |
| Instructional                          | 0.50           | 0.50           | -              | -              | -              |
| Administrative                         | 21.45          | 14.70          | 13.70          | 13.70          | 14.70          |
| Educational Assistant/Paraprofessional | 20.50          | 9.50           | 9.50           | 10.50          | 10.50          |
| Manual Trades/Technology               | 12.00          | -              | -              | -              | -              |
| Total                                  | 54.45          | 24.70          | 23.20          | 24.20          | 25.20          |

**General Fund Expenditures by Object**

| <b>Description</b>                        | <b>2013-14</b> | <b>2014-15</b> | <b>2015-16</b> | <b>2016-17</b> | <b>2017-18</b> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 3,656,672   | \$ 2,650,125   | \$ 2,741,316   | \$ 2,897,044   | \$ 3,251,216   |
| 6200 Professional and Contracted Services | 1,567,376      | 601,301        | 474,131        | 621,723        | 583,172        |
| 6300 Supplies and Materials               | 912,113        | 891,593        | 611,813        | 922,492        | 1,023,984      |
| 6400 Other Operating Costs                | 258,450        | 323,213        | 199,780        | 334,383        | 332,319        |
| Total                                     | \$ 6,394,611   | \$ 4,466,235   | \$ 4,027,039   | \$ 4,775,640   | \$ 5,190,692   |
| General Fund Expenditures per Student     | \$ 338         | \$ 226         | \$ 193         | \$ 216         | \$ 224         |

**STAAR**

| <b>Description</b>              | <b>2013-14</b> | <b>2014-15</b> | <b>2015-16</b> | <b>2016-17</b> | <b>2017-18</b> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 88%            | 87%            | 85%            | -----          | -----          |
| Writing                         | 83%            | 81%            | 81%            | -----          | -----          |
| Social Studies                  | 88%            | 90%            | 87%            | -----          | -----          |
| Mathematics                     | 85%            | 88%            | 84%            | -----          | -----          |
| Science                         | 90%            | 89%            | 89%            | -----          | -----          |
| TEA School Rating               | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

**Administrative Services**  
**2001 Texan Drive**  
**Justin, Texas 76247**  
**(817) 215-0109**  
**Assistant Superintendent: Kim Caley, Ed.D.**

**Description**

Administrative Services encompasses: Human Resources, Employee Benefits and Risk Management

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12        | EE - 12        | EE - 12        | EE - 12        | EE - 12        |
| Total Students      | 18,893         | 19,760         | 20,900         | 22,095         | 23,163         |
| Attendance Rate     | 96.2%          | 95.9%          | 96.1%          | 96.0%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | -              | -              | -              | -              | -              |
| Instructional                          | -              | -              | -              | -              | -              |
| Administrative                         | 7.00           | 9.00           | 8.00           | 6.00           | 8.00           |
| Educational Assistant/Paraprofessional | 7.00           | 6.50           | 7.00           | 6.00           | 6.00           |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | 14.00          | 15.50          | 15.00          | 12.00          | 14.00          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 1,208,781   | \$ 1,060,723   | \$ 1,267,013   | \$ 1,148,337   | \$ 1,338,237   |
| 6200 Professional and Contracted Services | 710,562        | 928,913        | 1,049,213      | 274,692        | 191,422        |
| 6300 Supplies and Materials               | 170,083        | 82,166         | 50,888         | 32,648         | 43,225         |
| 6400 Other Operating Costs                | 572,513        | 570,920        | 511,094        | 501,850        | 498,150        |
| Total                                     | \$ 2,661,939   | \$ 2,642,722   | \$ 2,878,208   | \$ 1,957,527   | \$ 2,071,034   |
| General Fund Expenditures per Student     | \$ 141         | \$ 134         | \$ 138         | \$ 89          | \$ 89          |

**Performance Measures**

| <u>Description</u>                           | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers - No Degree                         | 0.1%           | 0.2%           | 0.1%           | ----           | ----           |
| Teachers - Bachelors                         | 72.6%          | 73.6%          | 73.0%          | ----           | ----           |
| Teachers - Masters                           | 26.9%          | 25.8%          | 26.4%          | ----           | ----           |
| Teachers - Doctorate                         | 0.4%           | 0.4%           | 0.5%           | ----           | ----           |
| Teachers-Average Years Experience            | 10.6           | 10.4           | 10.4           | ----           | ----           |
| Teachers-Average Years Experience (District) | 5.2            | 5.1            | 5.0            |                |                |
| Turnover Rate for Teachers                   | 15.8%          | 14.1%          | 13.7%          | -----          | -----          |



**Financial Services  
2001 Texan Drive  
Justin, Texas 76247  
(817) 215-0025**

**Deputy Superintendent: Jon Graswich, CPA**

**Description**

Financial Services is responsible for the financial accounting for all school district funds, Accounts Payable, Accounts Receivable, General Ledger, Treasury, Budget, and the preparation of the Comprehensive Annual Financial Report (CAFR).  
Also responsible for property appraisal and the collection of taxes.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12        | EE - 12        | EE - 12        | EE - 12        | EE - 12        |
| Total Students      | 18,893         | 19,760         | 20,900         | 22,095         | 23,163         |
| Attendance Rate     | 96.2%          | 95.9%          | 96.1%          | 96.0%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | -              | -              | -              | -              | -              |
| Instructional                          | -              | -              | -              | -              | -              |
| Administrative                         | 11.00          | 8.00           | 7.00           | 8.00           | 9.00           |
| Educational Assistant/Paraprofessional | 9.00           | 10.00          | 11.00          | 11.00          | 12.00          |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | <u>20.00</u>   | <u>18.00</u>   | <u>18.00</u>   | <u>19.00</u>   | <u>21.00</u>   |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u>      | <u>2014-15</u>      | <u>2015-16</u>      | <u>2016-17</u>      | <u>2017-18</u>      |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| 6100 Payroll Costs                        | \$ 1,463,731        | \$ 1,211,834        | \$ 1,283,640        | \$ 1,399,262        | \$ 1,583,514        |
| 6200 Professional and Contracted Services | 243,930             | 134,083             | 118,968             | 138,050             | 146,647             |
| 6300 Supplies and Materials               | (284,857)           | (124,020)           | 15,250              | 15,250              | 14,488              |
| 6400 Other Operating Costs                | <u>82,013</u>       | <u>78,497</u>       | <u>193,453</u>      | <u>50,000</u>       | <u>84,752</u>       |
| Total                                     | <u>\$ 1,504,817</u> | <u>\$ 1,300,394</u> | <u>\$ 1,611,311</u> | <u>\$ 1,602,562</u> | <u>\$ 1,829,401</u> |
| General Fund Expenditures per Student     | <u>\$ 80</u>        | <u>\$ 66</u>        | <u>\$ 77</u>        | <u>\$ 73</u>        | <u>\$ 79</u>        |

**Performance Measures**

| <u>Description</u>                          | <u>2012-13</u> | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| Budget Award-ASBO                           | Yes            | Yes            | Yes            | Yes            | Yes            |
| Budget Award-GFOA                           | Yes            | Yes            | Yes            | Yes            | Yes            |
| CAFR Award-ASBO                             | Yes            | Yes            | Yes            | Yes            | Yes            |
| CAFR Award-GFOA                             | Yes            | Yes            | Yes            | Yes            | Yes            |
| Financial Integrity Rating System of Texas  | Superior       | Superior       | Pass           | Superior       | Superior       |
| Bond Rating-Fitch ratings, Inc.             | AA             | AA             | AA             | AA             | AA             |
| Bond Rating-Moody's Investor Services, Inc. | Aa2            | Aa2            | Aa2            | Aa2            | Aa2            |

**Technology Division**  
**2001 Texan Drive**  
**Justin, Texas 76247**  
**(817) 215-0103**  
**Chief Technology Officer: Adam Feind, CETL**

**Description**

The Technology Division is composed of Instructional Technology,  
Technology, and Data Services.

District technology is now consolidated under the Chief Technology Officer.  
Prior to 2014-2015 these functions ere assigned to various departments throughout the District.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12        | EE - 12        | EE - 12        | EE - 12        | EE - 12        |
| Total Students      | 15,293         | 16,556         | 17,752         | 19,055         | 20,147         |
| Attendance Rate     | 96.2%          | 95.9%          | 96.1%          | 96.0%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | -              | -              | -              | -              | -              |
| Instructional                          | -              | -              | -              | -              | -              |
| Administrative                         | -              | 13.75          | 4.00           | 2.00           | 2.00           |
| Educational Assistant/Paraprofessional | -              | 2.50           | 2.50           | 2.00           | 2.00           |
| Manual Trades/Technology               | -              | 20.00          | 34.25          | 43.50          | 44.00          |
| Total                                  | -              | 36.25          | 40.75          | 47.50          | 48.00          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ -           | \$ 1,959,525   | \$ 2,336,458   | \$ 3,019,857   | \$ 3,078,263   |
| 6200 Professional and Contracted Services | -              | 1,393,305      | 1,385,076      | 1,502,066      | 1,710,433      |
| 6300 Supplies and Materials               | -              | 278,118        | 275,855        | 331,325        | 304,412        |
| 6400 Other Operating Costs                | -              | 70,819         | 85,160         | 103,640        | 97,195         |
| Total                                     | \$ -           | \$ 3,701,767   | \$ 4,082,549   | \$ 4,956,888   | \$ 5,190,303   |
| General Fund Expenditures per Student     | \$ -           | \$ 224         | \$ 230         | \$ 260         | \$ 258         |

**Performance Measures**

| <u>Description</u>                       | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| * Consortium of School Networking (CoSN) | X              | -              | -              | -              | -              |
| 2014 Team Award Honorable Mention        | -              | -              | -              | -              | -              |
| * Digital School Districts Survey -      | 7th            | -              | -              | -              | -              |
| NSBA & Center for Digital Learning       | -              | -              | -              | -              | -              |
| * District Excellence Award for          | -              | -              | -              | -              | -              |
| Digital Learning - AASA 2011             | -              | -              | -              | -              | -              |

**Student (Pupil) Transportation**  
**2001 Texan Drive**  
**Justin, Texas 76247**  
**(817) 215-0025**  
**Deputy Superintendent: Jon Graswich, CPA**

**Description**

Northwest ISD partners with Durham School Services to provide Transportation services. Durham School Services and Northwest ISD are committed to the safe and timely pick-up and delivery of Northwest ISD students. Recent parent surveys show that approximately 85% of the parents are satisfied with the transportation services provided for their children.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12        | EE - 12        | EE - 12        | EE - 12        | EE - 12        |
| Total Students      | 15,293         | 16,556         | 17,752         | 19,055         | 20,147         |
| Attendance Rate     | 96.2%          | 95.9%          | 96.1%          | 96.0%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | -              | -              | -              | -              | -              |
| Instructional                          | -              | -              | -              | -              | -              |
| Administrative                         | -              | -              | -              | -              | -              |
| Educational Assistant/Paraprofessional | -              | -              | -              | -              | -              |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | -              | -              | -              | -              | -              |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| 6200 Professional and Contracted Services | 4,888,801      | 5,213,070      | 5,690,253      | 7,046,316      | 8,289,725      |
| 6300 Supplies and Materials               | 1,014,625      | 794,522        | 1,291,167      | 1,388,082      | 840,537        |
| 6400 Other Operating Costs                | -              | 71,361         | -              | -              | -              |
| Total                                     | \$ 5,903,426   | \$ 6,078,953   | \$ 6,981,420   | \$ 8,434,398   | \$ 9,130,262   |
| General Fund Expenditures per Student     | \$ 386         | \$ 367         | \$ 393         | \$ 443         | \$ 453         |

**Performance Measures**

| <u>Description</u>                          | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| Operations: Mileage Summary & Cost per Mile |                |                |                |                |                |
| * Route-Related Service                     | 1,448,003      | 2,354,324      | 2,846,993      | -----          | -----          |
| * Extracurricular/Cocurricular Service      | 165,339        | 60,000         | 151,536        | -----          | -----          |
| * Service for Non-School Organizations      | 226,577        | 13,009         | 6,200          | -----          | -----          |
| * Other Use                                 | 12,274         | 48,960         | 17,003         | -----          | -----          |
| Cost per Mile / Regular                     | \$ 3.36        | \$ 2.79        | \$ 2.62        |                |                |
| Cost per Mile / Special Education           | \$ 4.37        | \$ 2.82        | \$ 2.00        | -----          | -----          |

**Facilities, Planning, and Construction**  
**2001 Texan Drive**  
**Justin, Texas 76247**  
**(817) 215-0069**  
**District Architect and Planner: Tim McClure, AIA**

**Mission Statement**

We dedicate all our efforts and resources to providing a clean, safe, and comfortable environment which enhances the education process.

Responsible for long-range planning, demographics, and attendance boundaries.

Creates safe and effective learning environments through site acquisition and facility construction.

Maintains all district facilities including: custodial, grounds, HVAC/mechanical, and utilities.

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12        | EE - 12        | EE - 12        | EE - 12        | EE - 12        |
| Total Students      | 18,893         | 19,760         | 20,900         | 22,095         | 23,163         |
| Attendance Rate     | 96.2%          | 95.9%          | 96.1%          | 96.0%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | -              | -              | -              | -              | -              |
| Instructional                          | -              | -              | 1.00           | 1.00           | 1.00           |
| Administrative                         | 6.25           | 6.25           | 5.00           | 5.00           | 5.00           |
| Educational Assistant/Paraprofessional | 5.50           | 5.50           | 5.50           | 6.00           | 6.00           |
| Manual Trades/Technology               | 33.00          | 36.00          | 37.25          | 44.00          | 46.00          |
| Total                                  | 44.75          | 47.75          | 48.75          | 56.00          | 58.00          |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ 1,986,988   | \$ 2,167,858   | \$ 2,540,850   | \$ 3,285,283   | \$ 3,513,174   |
| 6200 Professional and Contracted Services | 11,660,476     | 12,293,325     | 13,796,256     | 15,213,977     | 13,984,681     |
| 6300 Supplies and Materials               | 946,117        | 989,249        | 921,372        | 961,040        | 1,129,308      |
| 6400 Other Operating Costs                | 164,695        | 247,114        | 187,310        | 433,462        | 764,839        |
| Total                                     | \$ 14,758,276  | \$ 15,697,545  | \$ 17,445,788  | \$ 19,893,762  | \$ 19,392,001  |
| General Fund Expenditures per Student     | \$ 781         | \$ 794         | \$ 835         | \$ 900         | \$ 837         |

**Performance Measures**

| <u>Description</u>                   | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Total Students Served                | 18,893         | 19,760         | 20,900         | 22,095         | 23,163         |
| District Campuses:                   |                |                |                |                |                |
| * Comprehensive High School Campuses | 2              | 2              | 3              | 3              | 3              |
| * Accelerated High School Campuses   | 1              | 1              | 1              | 1              | 1              |
| * Middle School Campuses             | 5              | 5              | 5              | 5              | 5              |
| * Elementary School Campuses         | 17             | 17             | 17             | 17             | 17             |
| * Alternative Education Campuses     | 2              | 2              | 2              | 2              | 2              |

**Multi-Campus  
2001 Texan Drive  
Justin, Texas 76247**

**Description**

“Multi-campus” is a classification that is appropriate where one cost center distributes resources to another including:

- \* Substitute Teachers - Sick Leave and Cocurricular Activities.
- \* Campus Staffing and Funding Allocations
- \* TRS On-Behalf Payments

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12        | EE - 12        | EE - 12        | EE - 12        | EE - 12        |
| Total Students      | 18,893         | 19,760         | 20,900         | 22,095         | 23,163         |
| Attendance Rate     | 96.2%          | 95.9%          | 96.1%          | 96.0%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | 39.10          | 37.95          | 39.95          | 54.95          | 58.30          |
| Instructional                          | -              | -              | -              | -              | -              |
| Administrative                         | -              | -              | -              | -              | -              |
| Educational Assistant/Paraprofessional | -              | -              | -              | -              | -              |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | <u>39.10</u>   | <u>37.95</u>   | <u>39.95</u>   | <u>54.95</u>   | <u>58.30</u>   |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u>      | <u>2014-15</u>      | <u>2015-16</u>      | <u>2016-17</u>       | <u>2017-18</u>       |
|---|---------------------|---------------------|---------------------|----------------------|----------------------|
| 6100 Payroll Costs                        | \$ 7,384,830        | \$ 8,182,666        | \$ 9,046,139        | \$ 10,580,563        | \$ 11,811,532        |
| 6200 Professional and Contracted Services | -                   | -                   | -                   | -                    | -                    |
| 6300 Supplies and Materials               | -                   | -                   | 500,000             | 500,000              | 500,000              |
| 6400 Other Operating Costs                | -                   | -                   | -                   | -                    | -                    |
| Total                                     | <u>\$ 7,384,830</u> | <u>\$ 8,182,666</u> | <u>\$ 9,546,139</u> | <u>\$ 11,080,563</u> | <u>\$ 12,311,532</u> |
| General Fund Expenditures per Student     | <u>\$ 391</u>       | <u>\$ 414</u>       | <u>\$ 457</u>       | <u>\$ 501</u>        | <u>\$ 532</u>        |

**Performance Measures**

| <u>Description</u>                               | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| * Substitutes - Cocurricular                     | \$ 80,647      | \$ 92,296      | \$ 105,019     | \$ 113,434     | \$ 118,529     |
| * Substitutes - Campuses                         | \$ 974,539     | \$ 1,310,525   | \$ 1,386,494   | \$ 1,481,217   | \$ 1,510,635   |
| * Unallocated Extra Duty Pay, Payroll & Benefits | \$ 640,775     | \$ 621,285     | \$ 1,122,832   | \$ 2,002,032   | \$ 2,423,849   |
| * TRS On-Behalf Payments - Cocurricular          | \$ 105,791     | \$ 121,546     | \$ 127,172     | \$ 138,650     | \$ 151,634     |
| * TRS On-Behalf Payments - General Fund          | \$ 5,583,079   | \$ 6,037,013   | \$ 6,304,623   | \$ 6,845,230   | \$ 7,606,885   |
| * Campus Funding Allocations                     | \$ -           | \$ -           | \$ 500,000     | \$ 500,000     | \$ 500,000     |

**Intergovernmental Charges**  
**2001 Texan Drive**  
**Justin, Texas 76247**

**Description**

“Intergovernmental” is a classification that is appropriate where one governmental unit transfers resources to another:

- \* Function Code 91: Contracted Instructional Services between Public Schools
- \* Function Code 93: Payments to Fiscal Agent/Member Districts of Shared Services Arrangements
- \* Function Code 95: Juvenile Justice Alternative Programs
- \* Function Code 97: Payments to Tax Increment Fund
- \* Function Code 99: Other Intergovernmental Charges

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12        | EE - 12        | EE - 12        | EE - 12        | EE - 12        |
| Total Students      | 18,893         | 19,760         | 20,900         | 22,095         | 23,163         |
| Attendance Rate     | 96.2%          | 95.9%          | 96.1%          | 96.0%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Teachers                               | -              | -              | -              | -              | -              |
| Instructional                          | -              | -              | -              | -              | -              |
| Administrative                         | -              | -              | -              | -              | -              |
| Educational Assistant/Paraprofessional | -              | -              | -              | -              | -              |
| Manual Trades/Technology               | -              | -              | -              | -              | -              |
| Total                                  | -              | -              | -              | -              | -              |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| 6100 Payroll Costs                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| 6200 Professional and Contracted Services | 1,279,040      | 1,226,288      | 1,285,000      | 1,335,000      | 1,385,000      |
| 6300 Supplies and Materials               | -              | -              | -              | -              | -              |
| 6400 Other Operating Costs                | 904,351        | 888,460        | 1,109,040      | 1,121,936      | 1,046,847      |
| Total                                     | \$ 2,183,391   | \$ 2,114,748   | \$ 2,394,040   | \$ 2,456,936   | \$ 2,431,847   |
| General Fund Expenditures per Student     | \$ 116         | \$ 107         | \$ 115         | \$ 111         | \$ 105         |

**Performance Measures**

| <u>Description</u>                    | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Contracted Instructional Services     | \$ 84,867      | \$ -           | \$ -           | \$ -           | \$ -           |
| Juvenile Justice Alternative Programs | \$ -           | \$ 4,628       | \$ 10,000      | \$ 10,000      | \$ 10,000      |
| Payments to Tax Increment Fund        | \$ 904,351     | \$ 888,460     | \$ 1,109,040   | \$ 1,121,936   | \$ 1,046,847   |
| Other Intergovernmental Charges       | \$ 1,194,173   | \$ 1,221,660   | \$ 1,275,000   | \$ 1,325,000   | \$ 1,375,000   |

**Northwest Independent School District**  
**2001 Texan Drive**  
**Justin, Texas 76247**  
**(817) 215-0000**  
**Superintendent of Schools: Ryder Warren, Ed.D.**

**Mission Statement**

Northwest ISD, in partnership with parents and community,  
will engage students in a premier education  
preparing them to be successful, productive citizens

**Enrollment**

| <u>Description</u>  | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Grade Levels Taught | EE - 12        | EE - 12        | EE - 12        | EE - 12        | EE - 12        |
| Total Students      | 18,893         | 19,760         | 20,900         | 22,095         | 23,163         |
| Attendance Rate     | 96.2%          | 95.9%          | 96.1%          | 96.0%          | N / A          |

**Employee Count**

| <u>Description</u>                     | <u>2013-14</u>  | <u>2014-15</u>  | <u>2015-16</u>  | <u>2016-17</u>  | <u>2017-18</u>  |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| Teachers                               | 1,286.30        | 1,330.80        | 1,422.76        | 1,521.83        | 1,568.49        |
| Instructional                          | 140.00          | 143.00          | 153.00          | 155.00          | 168.70          |
| Administrative                         | 127.50          | 143.00          | 132.50          | 144.00          | 154.30          |
| Educational Assistant/Paraprofessional | 322.50          | 333.00          | 364.50          | 392.00          | 406.75          |
| Manual Trades/Technology               | 46.00           | 57.00           | 76.50           | 93.50           | 96.00           |
| Total                                  | <u>1,922.30</u> | <u>2,006.80</u> | <u>2,149.26</u> | <u>2,306.33</u> | <u>2,394.23</u> |

**General Fund Expenditures by Object**

| <u>Description</u>                        | <u>2013-14</u>        | <u>2014-15</u>        | <u>2015-16</u>        | <u>2016-17</u>        | <u>2017-18</u>        |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 6100 Payroll Costs                        | \$111,848,502         | \$124,017,863         | \$138,981,596         | \$150,771,000         | \$160,470,957         |
| 6200 Professional and Contracted Services | 21,857,125            | 23,386,785            | 25,489,031            | 28,051,071            | 28,252,359            |
| 6300 Supplies and Materials               | 6,189,112             | 6,435,074             | 7,383,989             | 8,226,518             | 7,577,357             |
| 6400 Other Operating Costs                | <u>3,457,388</u>      | <u>3,909,154</u>      | <u>4,070,886</u>      | <u>4,447,851</u>      | <u>4,704,121</u>      |
| Total                                     | <u>\$ 143,352,127</u> | <u>\$ 157,748,878</u> | <u>\$ 175,925,500</u> | <u>\$ 191,496,440</u> | <u>\$ 201,004,794</u> |
| General Fund Expenditures by Student      | <u>\$ 7,588</u>       | <u>\$ 7,983</u>       | <u>\$ 8,417</u>       | <u>\$ 8,667</u>       | <u>\$ 8,678</u>       |

**STAAR**

| <u>Description</u>              | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Reading / English Language Arts | 88%            | 87%            | 85%            | -----          | -----          |
| Writing                         | 83%            | 81%            | 81%            | -----          | -----          |
| Social Studies                  | 88%            | 90%            | 87%            | -----          | -----          |
| Mathematics                     | 85%            | 88%            | 84%            | -----          | -----          |
| Science                         | 90%            | 89%            | 89%            | -----          | -----          |
| TEA District Rating             | Met Standard   | Met Standard   | Met Standard   | -----          | -----          |

## Elementary School #18 - Gymnasium



# INFORMATIONAL SECTION



## State and Local Funding of School Districts in Texas

### Litigation Relating to the Texas Public School Finance System

On seven occasions in the last thirty years, the Texas Supreme Court (the "Court") has issued decisions assessing the constitutionality of the Texas public school finance system (the "Finance System"). The litigation has primarily focused on whether the Finance System, as amended by the Texas Legislature (the "Legislature") from time to time (i) met the requirements of article VII, section 1 of the Texas Constitution, which requires the Legislature to "establish and make suitable provision for the support and maintenance of an efficient system of public free schools," or (ii) imposed a statewide ad valorem tax in violation of article VIII, section 1-e of the Texas Constitution because the statutory limit on property taxes levied by school districts for maintenance and operation purposes had allegedly denied school districts meaningful discretion in setting their tax rates. In response to the Court's previous decisions, the Legislature enacted multiple laws that made substantive changes in the way the Finance System is funded in efforts to address the prior decisions declaring the Finance System unconstitutional.

On May 13, 2016, the Court issued its opinion in the most recent school finance litigation, *Morath, et al. v. The Texas Taxpayer and Student Fairness Coalition, et al.*, No. 14-0776 (Tex. May 13, 2016) ("Morath"). The plaintiffs and intervenors in the case had alleged that the Finance System, as modified by the Legislature in part in response to prior decisions of the Court, violated article VII, section 1 and article VIII, section 1-e of the Texas Constitution. In its opinion, the Court held that "despite the imperfections of the current school funding regime, it meets minimum constitutional requirements." The Court also noted that:

Lawmakers decide if laws pass, and judges decide if those laws pass muster. But our lenient standard of review in this policy-laden area

counsels modesty. The judicial role is not to second-guess whether our system is optimal, but whether it is constitutional. Our Byzantine school funding "system" is undeniably imperfect, with immense room for improvement. But it satisfies minimum constitutional requirements.

### Possible Effects of Litigation And Changes in Law On District Bonds

The Court's decision in *Morath* upheld the constitutionality of the Finance System but noted that the Financing System was "undeniably imperfect." While not compelled by the *Morath* decision to reform the Finance System, the Legislature could enact future changes to the Finance System. Any such changes could benefit or be a detriment to the District. If the Legislature enacts future changes to, or fails adequately to fund the Finance System, or if changes in circumstances otherwise provide grounds for a challenge, the Finance System could be challenged again in the future. In its 1995 opinion in *Edgewood Independent School District v. Meno*, 917 S.W.2d 717 (Tex. 1995), the Court stated that any future determination of unconstitutionality "would not, however, affect the district's authority to levy the taxes necessary to retire previously issued bonds, but would instead require the Legislature to cure the system's unconstitutionality in a way that is consistent with the Contract Clauses of the U.S. and Texas Constitutions" (collectively, the "Contract Clauses"), which prohibit the enactment of laws that impair prior obligations of contracts.

## Current Public School Finance System

### Overview

The following language constitutes only a summary of the Finance System as it is currently structured. For a more complete description of school finance and fiscal management in the State, reference is made to Vernon's Texas Codes Annotated, Education Code, Chapters 41 through 46, as amended.

Funding for school districts in the State is provided primarily from State and local sources. State funding for all school districts is provided through a set of funding formulas comprising the "Foundation School Program," as well as two facilities funding programs. Generally, the Finance System is designed to promote wealth equalization among school districts by balancing State and local sources of funds available to school districts. In particular, because districts with relatively high levels of property wealth per student can raise more local funding, such districts receive less State aid, and in some cases, are required to disburse local funds to equalize their overall funding relative to other school districts. Conversely, because districts with relatively low levels of property wealth per student have limited access to local funding, the Finance System is designed to provide more State funding to such districts. Thus, as a school district's property wealth per student increases, State funding to the school district is reduced. As a school district's property wealth per student declines, the Finance System is designed to increase that district's State funding. The Finance System provides a similar equalization system for facilities funding wherein districts with the same tax rate for debt service raise the same amount of combined State and local funding. Facilities funding for debt incurred in prior years is expected to continue in future years; however, State funding for new school facilities has not been consistently appropriated by the Texas Legislature, as further described below.

Local funding is derived from collections of ad valorem taxes levied on property located

within each district's boundaries. School districts are authorized to levy two types of property taxes: a limited M&O tax to pay current expenses and an unlimited interest and sinking fund ("I&S") tax to pay debt service on bonds. Generally, under current law, M&O tax rates are subject to a statutory maximum rate of \$1.17 per \$100 of taxable value for most school districts (although a few districts can exceed the \$1.17 limit as a result of authorization approved in the 1960s). Current law also requires school districts to demonstrate their ability to pay debt service on outstanding indebtedness through the levy of an ad valorem tax at a rate of not to exceed \$0.50 per \$100 of taxable property at the time bonds are issued. Once bonds are issued, however, districts may levy a tax to pay debt service on such bonds unlimited as to rate or amount (see "TAX INFORMATION - Tax Rate Limitations" herein). As noted above, because property values vary widely among school districts, the amount of local funding generated by the same tax rate is also subject to wide variation among school districts.

### Local Funding for Districts

The primary source of local funding for school districts is collections from ad valorem taxes levied against taxable property located in each school district. Prior to reform legislation that became effective during the 2006-2007 fiscal year (the "Reform Legislation"), the maximum M&O tax rate for most school districts was generally limited to \$1.50 per \$100 of taxable value. At the time the Reform Legislation was enacted, the majority of school districts were levying an M&O tax rate of \$1.50 per \$100 of taxable value. The Reform Legislation required each school district to "compress" its tax rate by an amount equal to the "State Compression Percentage." For fiscal years 2007–08 through 2016–17, the State Compression Percentage has been set at 66.67%, effectively setting the maximum compressed M&O tax rate for most school districts at \$1.00 per \$100 of taxable value. The State Compression Percentage is set by legislative appropriation for each State fiscal biennium

or, in the absence of legislative appropriation, by the Commissioner. School districts are permitted, however, to generate additional local funds by raising their M&O tax rate by up to \$0.04 above the compressed tax rate without voter approval (for most districts, up to \$1.04 per \$100 of taxable value). In addition, if the voters approve a tax rate increase through a local referendum, districts may, in general, increase their M&O tax rate up to a maximum M&O tax rate of \$1.17 per \$100 of taxable value and receive State equalization funds for such taxing effort (see "TAX INFORMATION - Public Hearing and Rollback Tax Rate" herein). Elections authorizing the levy of M&O taxes held in certain school districts under older laws, however, may subject M&O tax rates in such districts to other limitations (See "TAX INFORMATION - Tax Rate Limitations" herein).

### **State Funding for Districts**

State funding for school districts is provided through the Foundation School Program, which provides each school district with a minimum level of funding (a "Basic Allotment") for each student in average daily attendance ("ADA"). The Basic Allotment is calculated for each school district using various weights and adjustments based on the number of students in average daily attendance and also varies depending on each district's compressed tax rate. This Basic Allotment formula determines most of the allotments making up a district's basic level of funding, referred to as "Tier One" of the Foundation School Program. The basic level of funding is then "enriched" with additional funds known as "Tier Two" of the Foundation School Program. Tier Two provides a guaranteed level of funding for each cent of local tax effort that exceeds the compressed tax rate (for most districts, M&O tax rates above \$1.00 per \$100 of taxable value). The Finance System also provides an Existing Debt Allotment ("EDA") to subsidize debt service on eligible outstanding school district bonds and an Instructional Facilities Allotment ("IFA") to subsidize debt service

on newly issued bonds. IFA primarily addresses the debt service needs of property-poor school districts. A New Instructional Facilities Allotment ("NIFA") also is available to help pay operational expenses associated with the opening of a new instructional facility; however, NIFA awards were not funded by the Legislature for either the 2012–13 or the 2014–15 State fiscal biennium. In 2015, the 84th Texas Legislature did appropriate funds in the amount of \$1,445,100,000 for the 2016–17 State fiscal biennium for an increase in the Basic Allotment, EDA, IFA, and NIFA support, as further described below.

Tier One and Tier Two allotments represent the State's share of the cost of M&O expenses of school districts, with local M&O taxes representing the district's local share. EDA and IFA allotments supplement a school district's local I&S taxes levied for debt service on eligible bonds issued to construct, acquire and improve facilities. Tier One and Tier Two allotments and existing EDA and IFA allotments are generally required to be funded each year by the Texas Legislature. Since future-year IFA awards were not funded by the Texas Legislature for the 2014–15 fiscal biennium or the 2015–16 school year and debt service assistance on school district bonds that are not yet eligible for EDA is not available, debt service on new bonds issued by districts to construct, acquire and improve facilities must be funded solely from local I&S taxes. For the 2016–17 school year, the Texas Legislature has appropriated \$55,500,000 for IFA allotments.

Tier One allotments are intended to provide all districts a basic level of education necessary to meet applicable legal standards. Tier Two allotments are intended to guarantee each school district that is not subject to the wealth transfer provisions described below an opportunity to supplement that basic program at a level of its own choice; however, Tier Two allotments may not be used for the payment of debt service or capital outlay.

As described above, the cost of the basic program is based on an allotment per student known as the "Basic Allotment". For fiscal years 2015-16 and 2016-17, the Basic Allotment is \$5,140 for each student in average daily attendance. The Basic Allotment is then adjusted for all districts by several different weights to account for inherent differences between school districts. These weights consist of (i) a cost adjustment factor intended to address varying economic conditions that affect teacher hiring known as the "cost of education index", (ii) district-size adjustments for small and mid-size districts and (iii) an adjustment for the sparsity of the district's student population. The cost of education index and district-size adjustments applied to the Basic Allotment, create what is referred to as the "Adjusted Allotment". The Adjusted Allotment is used to compute a "regular program allotment," as well as various other allotments associated with educating students with other specified educational needs.

Tier Two supplements the basic funding of Tier One and provides two levels of enrichment with different guaranteed yields (i.e., guaranteed levels of funding by the State) depending on the district's local tax effort. The first six cents of tax effort that exceeds the compressed tax rate (for most districts, M&O tax rates ranging from \$1.01 to \$1.06 per \$100 of taxable value) will, for most districts, generate a guaranteed yield of \$74.28 and \$77.53 per cent per weighted student in average daily attendance ("WADA") for the fiscal year 2015-16 and fiscal year 2016-17, respectively. The second level of Tier Two is generated by tax effort that exceeds the district's compressed tax rate plus six cents (for most districts eligible for this level of funding, M&O tax rates ranging from \$1.06 to \$1.17 per \$100 of taxable value) and has a guaranteed yield per cent per WADA of \$31.95 for fiscal years 2015-16 and 2016-17. Property-wealthy school districts that have an M&O tax rate that exceeds the district's compressed tax rate plus six cents are subject to recapture above this tax rate level at the equivalent wealth per student of

\$319,500 (see "Wealth Transfer Provisions" below).

Because districts with compressed rates of less than \$1.00 have not been receiving the full Basic Allotment, the 84<sup>th</sup> Texas Legislature amended the Foundation School Program to enable some districts (known as "fractionally funded districts") to increase their Tier 1 participation by moving the district's local tax effort that would be equalized under Tier 2 at \$31.95 per penny to the Tier 1 Basic Allotment. The compressed tax rate of a school district that adopted a 2005 M&O Tax Rate below the maximum \$1.50 tax rate for the 2005 tax year can now include the portion of a district's current M&O tax rate in excess of the first six cents above the district's compressed tax rate until the district's compressed tax rate is equal to the state maximum compressed tax rate of \$1.00, thereby eliminating the penalty against the Basic Allotment. For these districts, each one cent of M&O tax levy above the district's compressed tax rate plus six cents, will have a guaranteed yield based on Tier One funding instead of the \$31.95 Tier Two yield for the fiscal year 2015-16 and fiscal year 2016-17. These conversions are optional for each applicable district in the 2015-16 and 2016- 17 fiscal years and are automatic beginning in the 2017-18 fiscal year.

In addition to the operations funding components of the Foundation School Program discussed above, the Foundation School Program provides a facilities funding component consisting of the Instructional Facilities Allotment (IFA) program and the Existing Debt Allotment (EDA) program. These programs assist school districts in funding facilities by, generally, equalizing a district's I&S tax effort. The IFA guarantees each awarded school district a specified amount per student (the "IFA Guaranteed Yield") in State and local funds for each cent of tax effort to pay the principal of and interest on eligible bonds issued to construct, acquire, renovate or improve instructional facilities. The guaranteed yield per cent of local tax effort per student in

ADA has been \$35 since this program first began in 1997. To receive an IFA award, a school district must apply to the Commissioner in accordance with rules adopted by the Commissioner before issuing the bonds to be paid with IFA state assistance. The total amount of debt service assistance over a biennium for which a district may be awarded is limited to the lesser of (1) the actual debt service payments made by the district in the biennium in which the bonds are issued; or (2) the greater of (a) \$100,000 or (b) \$250 multiplied by the number of students in ADA. The IFA is also available for lease-purchase agreements and refunding bonds meeting certain prescribed conditions. Once a district receives an IFA award for bonds, it is entitled to continue receiving State assistance for such bonds without reapplying to the Commissioner. The guaranteed level of State and local funds per student per cent of local tax effort applicable to the bonds may not be reduced below the level provided for the year in which the bonds were issued. For the fiscal years 2011-12 through 2015-16, no funds were appropriated for new IFA awards by the Texas Legislature, although all prior awards were funded throughout such periods. The 84th Texas Legislature appropriated funds in the amount of \$55,500,000 for new IFA awards to be made during the 2016-17 fiscal year only.

State financial assistance is provided for certain existing eligible debt issued by school districts through the EDA program. The EDA guaranteed yield (the "EDA Yield") is the same as the IFA Guaranteed Yield (\$35 per cent of local tax effort per student in ADA), subject to adjustment as described below. For bonds that became eligible for EDA funding after August 31, 2001, and prior to August 31, 2005, EDA assistance was less than \$35 in revenue per student for each cent of debt service tax, as a result of certain administrative delegations granted to the Commissioner under State law. The portion of a district's local debt service rate that qualifies for EDA assistance is limited to the first 29 cents of debt service tax (or a greater amount for any year

provided by appropriation by the Texas Legislature). In general, a district's bonds are eligible for EDA assistance if (i) the district made payments on the bonds during the final fiscal year of the preceding State fiscal biennium or (ii) the district levied taxes to pay the principal of and interest on the bonds for that fiscal year. Each biennium, access to EDA funding is determined by the debt service taxes collected in the final year of the preceding biennium. A district may not receive EDA funding for the principal and interest on a series of otherwise eligible bonds for which the district receives IFA funding.

A district may also qualify for a NIFA allotment, which provides assistance to districts for operational expenses associated with opening new instructional facilities. For the 2012-13 and 2014-15 State fiscal biennia, no funds were appropriated by the Texas Legislature for new NIFA allotments. The 84th Texas Legislature did appropriate funds in the amount of \$23,750,000 for each of the 2015-16 and 2016-17 fiscal years for NIFA allotments.

## **2006 Legislation**

Since the enactment of the Reform Legislation in 2006, most school districts in the State have operated with a "target" funding level per student ("Target Revenue") that is based upon the "hold harmless" principles embodied in the Reform Legislation. This system of Target Revenue was superimposed on the Foundation School Program and made existing funding formulas substantially less important for most school districts. The Reform Legislation was intended to lower M&O tax rates in order to give school districts "meaningful discretion" in setting their M&O tax rates, while holding school districts harmless by providing them with the same level of overall funding they received prior to the enactment of the Reform Legislation. Under the Target Revenue system, each school district is generally entitled to receive the same amount of revenue per student as it did in either the 2005–2006 or 2006–07 fiscal year

(under existing laws prior to the enactment of the Reform Legislation), as long as the district adopted an M&O tax rate that was at least equal to its compressed rate. The reduction in local M&O taxes resulting from the mandatory compression of M&O tax rates under the Reform Legislation, by itself, would have significantly reduced the amount of local revenue available to fund the Finance System. To make up for this shortfall, the Reform Legislation authorized Additional State Aid for Tax Reduction ("ASATR") for each school district in an amount equal to the difference between the amount that each district would receive under the Foundation School Program and the amount of each district's Target Revenue funding level. However, in subsequent legislative sessions, the Texas Legislature has gradually reduced the reliance on ASATR by increasing the funding formulas. This phase-out of ASATR began with actions adopted by the 83rd Texas Legislature. Beginning with the 2017-18 school year, the statutes authorizing ASATR are repealed.

### **2015 Legislation**

As a general matter, the 84th Texas Legislature did not enact substantive changes to the Finance System. However, of note, Senate Joint Resolution 1, passed during the 84th Texas Legislature, proposed a constitutional amendment increasing the mandatory homestead exemption for school districts from \$15,000 to \$25,000 and requiring that the tax limitation for taxpayers who are age 65 and older or disabled be reduced to reflect the additional exemption. The amendment was approved by the voters at an election held on November 3, 2015, and became effective for the tax year beginning January 1, 2015.

Senate Bill 1, which was also passed during the 84th Texas Legislature and was signed by the Governor on June 15, 2015, provides for additional state aid to hold school districts harmless for tax revenue losses resulting from the increased homestead exemption. Any hold-harmless funding for future biennia must be approved in a

subsequent legislative session, and the District can make no representation that such funding will occur.

Senate Bill 1 also prohibits a school district from reducing the amount of or repealing an optional homestead exemption that was in place for the 2014 tax year (fiscal year 2015) for a period ending December 31, 2019. An optional homestead exemption reduces both the tax revenue and State aid received by a school district.

### **2017 Legislation**

On January 10, 2017, the 85th Texas Legislature convened in general session, which ended May 29, 2017. On May 24, 2017, the Senate Education Chairman declared the proposed school finance overhaul legislation dead and stated he would not appoint conferees to negotiate with the House of Representatives. The Governor may call one or more additional special sessions, which may enact laws that materially change school district finance, appropriations, or statutory authority related thereto. The District can make no representation regarding the actions the Texas Legislature may take.

### **Wealth Transfer Provisions**

Some districts have sufficient property wealth per student in WADA ("wealth per student") to generate their statutory level of funding through collections of local property taxes alone. Districts whose wealth per student generates local property tax collections in excess of their statutory level of funding are referred to as "Chapter 41" districts because they are subject to the wealth equalization provisions contained in Chapter 41 of the Texas Education Code. Chapter 41 districts may receive State funds for certain competitive grants and a few programs that remain outside the Foundation School Program, as well as receiving ASATR until their overall funding meets or exceeds their Target Revenue level of funding. Otherwise, Chapter 41 districts are not eligible to receive State funding. Furthermore, Chapter 41 districts must exercise certain options in order to reduce

their wealth level to equalized wealth levels of funding, as determined by formulas set forth in the Reform Legislation. For most Chapter 41 districts, this equalization process entails paying the portion of the district's local taxes collected in excess of the equalized wealth levels of funding to the State (for redistribution to other school districts) or directly to other school districts with a wealth per student that does not generate local funds sufficient to meet the statutory level of funding, a process known as "recapture".

The equalized wealth levels that subject Chapter 41 districts to wealth equalization measures for fiscal year 2015–16 are set at (i) \$514,000 per student in WADA with respect to that portion of a district's M&O tax effort that does not exceed its compressed tax rate (for most districts, the first \$1.00 per \$100 of taxable value) and (ii) \$319,500 per WADA with respect to that portion of a district's M&O tax effort that is beyond its compressed rate plus \$.06 (for most districts, M&O taxes levied above \$1.06 per \$100 in taxable value). M&O taxes levied above \$1.00 but below \$1.07 per \$100 of taxable value are not subject to the wealth equalization provisions of Chapter 41. Chapter 41 districts with a wealth per student above the lower equalized wealth level but below the higher equalized wealth level must equalize their wealth only with respect to the portion of their M&O tax rate, if any, in excess of \$1.06 per \$100 of taxable value. Chapter 41 districts may be entitled to receive ASATR from the State in excess of their recapture liability of \$514,000 for the 2015-16 and 2016-17 school years, and certain of such districts may use their ASATR funds to offset their recapture liability.

Under Chapter 41, a district has five options to reduce its wealth per student so that it does not exceed the equalized wealth levels: (1) a district may consolidate by agreement with one or more districts to form a consolidated district; all property and debt of the consolidating districts vest in the consolidated district; (2) a district may detach property from its territory for

annexation by a property-poor district; (3) a district may purchase attendance credits from the State; (4) a district may contract to educate nonresident students from a property-poor district by sending money directly to one or more property-poor districts; or (5) a district may consolidate by agreement with one or more districts to form a consolidated taxing district solely to levy and distribute either M&O taxes or both M&O taxes and I&S taxes. A Chapter 41 district may also exercise any combination of these remedies. Options (3), (4) and (5) require prior approval by the Chapter 41 district's voters; certain Chapter 41 districts may apply ASATR funds to offset recapture and to achieve the statutory wealth equalization requirements, as described above, without approval from voters.

A district may not adopt a tax rate until its effective wealth per student is at or below the equalized wealth level. If a district fails to exercise a permitted option, the Commissioner must reduce the district's property wealth per student to the equalized wealth level by detaching certain types of property from the district and annexing the property to a property-poor district or, if necessary, consolidate the district with a property-poor district. Provisions governing detachment and annexation of taxable property by the Commissioner do not provide for assumption of any of the transferring district's existing debt. The Commissioner has not been required to detach property in the absence of a district failing to select another wealth-equalization option.

### **The School Finance System as Applied to the District**

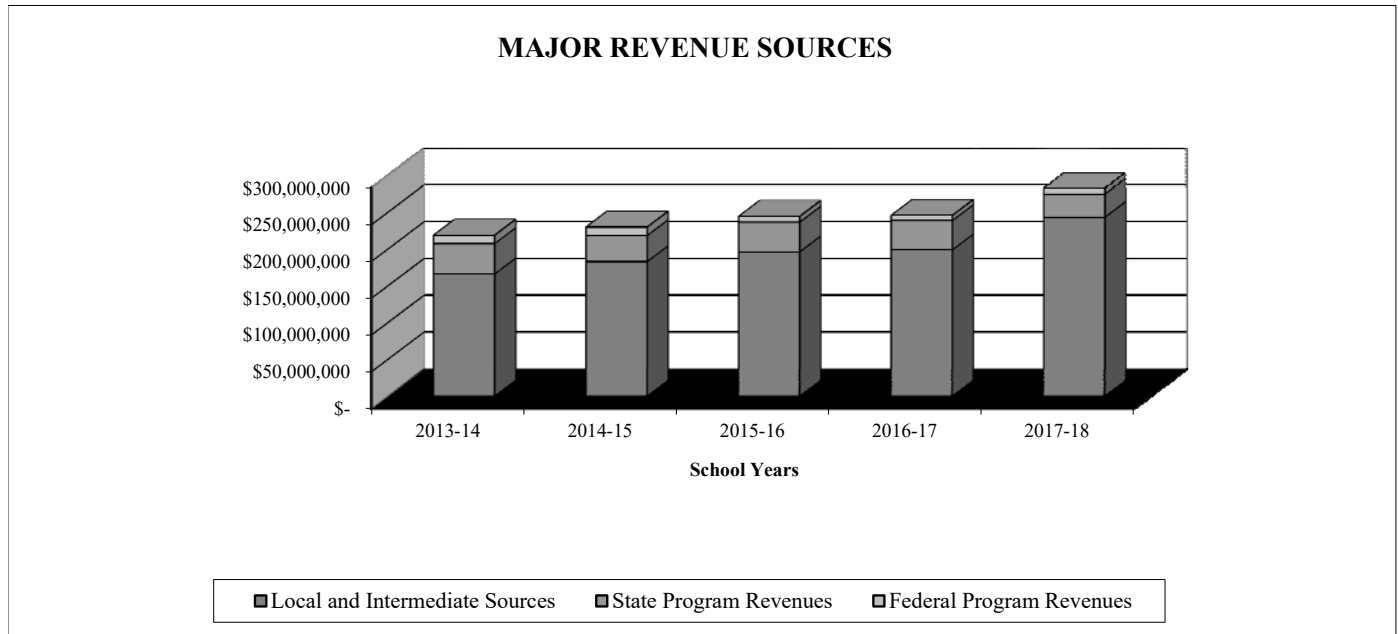
The District's wealth per student is greater than the equalized wealth value. Accordingly, the District has been required to exercise one of the permitted wealth equalization options. As a district with wealth per student in excess of the equalized wealth value, the District reduces its wealth per student by exercising Option 3 (purchase of attendance credits) pursuant to Chapter 41 of the Texas Education Code, as amended. District voters previously authorized Option 3 as a means of equalizing wealth at an election held within the District. As a so-called "Chapter 41 district", the District does not receive any State funding to pay debt service requirements on its outstanding indebtedness, including the Bonds. For a detailed discussion of State funding for school districts, see "CURRENT PUBLIC SCHOOL FINANCE SYSTEM - State Funding for Local School Districts".

A district's wealth per student must be tested for each future school year and, if it exceeds the maximum permitted level, must be reduced by exercise of one of the permitted wealth equalization options. Accordingly, if the District's wealth per student should exceed the maximum permitted level in future school years, it will be required each year to exercise one or more of the wealth reduction options. If the District were to consolidate (or consolidate its tax base for all purposes) with a property-poor district, the outstanding debt of each district could become payable from the consolidated district's combined property tax base, and the District's ratio of taxable property to debt could become diluted. If the District were to detach property voluntarily, a portion of its outstanding debt (including the Bonds) could be assumed by the district to which the property is annexed, in which case timely payment of the Bonds could become dependent in part on the financial performance of the annexing district.

Source: Northwest Independent School District OFFICIAL STATEMENT dated May 24, 2017.



**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
MAJOR REVENUE SOURCES  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**



**MAJOR REVENUE SOURCES**

| <u>Description</u>             | <u>Actual<br/>2013-14</u> | <u>Actual<br/>2014-15</u> | <u>Actual<br/>2015-16</u> | <u>Budget<br/>2016-17</u> | <u>Budget<br/>2017-18</u> |
|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Local and Intermediate Sources | \$ 166,217,587            | \$ 183,138,944            | \$ 196,352,421            | \$ 199,021,790            | \$ 243,373,909            |
| State Program Revenues         | 41,248,007                | 35,409,112                | 40,473,309                | 39,917,553                | 31,397,493                |
| Federal Program Revenues       | <u>11,433,289</u>         | <u>11,495,445</u>         | <u>7,734,133</u>          | <u>6,971,688</u>          | <u>7,578,424</u>          |
| Total                          | <u>\$ 218,898,883</u>     | <u>\$ 230,043,501</u>     | <u>\$ 244,559,863</u>     | <u>\$ 245,911,031</u>     | <u>\$ 282,349,826</u>     |

**DISCUSSION**

Local Real and Personal Property Taxes is the District's main source of revenue at 83% of total revenue for 2017 - 2018. The District's Maintenance & Operations (M&O) tax rate remained constant at \$1.04000. The Interest & Sinking (I&S) tax rate was increased from \$0.41250 to \$0.45000 to meet voter approved debt requirements. The total tax rate is \$1.49000.

The Available School Fund and Foundation School Program revenue are the second largest source of revenue at 8% of total revenue for 2017 - 2018. This is prescribed by state law (see State and Local Funding of School Districts) and is driven by student enrollment and assessed property value.

|                                    |               |                                |              |
|------------------------------------|---------------|--------------------------------|--------------|
| Available School Fund (Per Capita) | \$ 4,247,424  | School Breakfast/Lunch Program | \$ 31,356    |
| Foundation School Fund (FSP)       | \$ 19,338,533 | TRS-On-Behalf Payments         | \$ 7,780,180 |

Federal Program Revenues constituting 3% of total revenue are predominantly associated with federal grants. The largest federal grant revenue is the School Breakfast and Lunch Program with a 2017 - 2018 budget of \$2,330,052.

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUES  
TOTAL - ALL FUNDS  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <u>Description</u>                                | <u>Actual<br/>2013-14</u> | <u>Actual<br/>2014-15</u> | <u>Actual<br/>2015-16</u> | <u>Adopted<br/>Budget<br/>2016-17</u> | <u>Adopted<br/>Budget<br/>2017-18</u> |
|---|---------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| <b>REVENUES:</b>                                  |                           |                           |                           |                                       |                                       |
| <b>Local and Intermediate Sources</b>             |                           |                           |                           |                                       |                                       |
| Local Real and Personal Property Taxes            | 154,512,468               | 170,459,396               | 184,486,183               | 190,843,476                           | 234,327,567                           |
| Services Rendered to Other School Districts       | 10,683                    | 5,404                     | 4,500                     | -                                     | -                                     |
| Tuition and Fees                                  | 135,527                   | 248,491                   | 274,306                   | -                                     | -                                     |
| Other Revenues from Local Sources                 | 4,039,226                 | 4,705,012                 | 3,348,928                 | 1,881,169                             | 2,452,859                             |
| Cocurricular, Enterprising Services or Activities | 7,519,683                 | 7,720,641                 | 8,238,504                 | 6,297,145                             | 6,593,483                             |
| Revenues from Intermediate Sources                | -                         | -                         | -                         | -                                     | -                                     |
| Total   | <u>166,217,587</u>        | <u>183,138,944</u>        | <u>196,352,421</u>        | <u>199,021,790</u>                    | <u>243,373,909</u>                    |
| <b>State Program Revenues</b>                     |                           |                           |                           |                                       |                                       |
| Per Capita and Foundation School Program          | 33,889,451                | 27,510,736                | 29,369,998                | 32,877,317                            | 23,585,957                            |
| State Program Revenues Distributed by TEA         | 1,309,393                 | 1,432,744                 | 3,927,860                 | 31,356                                | 31,356                                |
| State Revenues Other than TEA                     | 6,049,163                 | 6,465,631                 | 7,167,687                 | 7,008,880                             | 7,780,180                             |
| Shared Services Arrangements                      | -                         | -                         | 7,764                     | -                                     | -                                     |
| Total   | <u>41,248,007</u>         | <u>35,409,112</u>         | <u>40,473,309</u>         | <u>39,917,553</u>                     | <u>31,397,493</u>                     |
| <b>Federal Program Revenues</b>                   |                           |                           |                           |                                       |                                       |
| Other than State or Federal Agencies              | 68,676                    | 16,395                    | -                         | -                                     | -                                     |
| Federal Revenues Distributed by the TEA           | 8,908,070                 | 9,222,572                 | 6,094,530                 | 5,597,949                             | 6,328,424                             |
| Federal Revenues Distributed by Other than TEA    | 602,071                   | 1,069,256                 | 954,904                   | 775,000                               | 750,000                               |
| Directly From the Federal Government              | 1,854,472                 | 1,187,222                 | 684,699                   | 598,739                               | 500,000                               |
| Shared Services Arrangements                      | -                         | -                         | -                         | -                                     | -                                     |
| Total   | <u>11,433,289</u>         | <u>11,495,445</u>         | <u>7,734,133</u>          | <u>6,971,688</u>                      | <u>7,578,424</u>                      |
| Total Revenues                                    | <u>218,898,883</u>        | <u>230,043,501</u>        | <u>244,559,863</u>        | <u>245,911,031</u>                    | <u>282,349,826</u>                    |

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUES  
TOTAL - ALL FUNDS  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <u>Description</u>                                | <u>General<br/>Fund</u> | <u>Special<br/>Revenue<br/>Funds</u> | <u>Debt<br/>Service<br/>Funds</u> | <u>Capital<br/>Projects<br/>Funds</u> | <u>Total<br/>Funds</u> |
|---|-------------------------|--------------------------------------|-----------------------------------|---------------------------------------|------------------------|
| <b>REVENUES:</b>                                  |                         |                                      |                                   |                                       |                        |
| <b>Local and Intermediate Sources</b>             |                         |                                      |                                   |                                       |                        |
| Local Real and Personal Property Taxes            | 166,038,445             | -                                    | 68,289,122                        | -                                     | 234,327,567            |
| Services Rendered to Other School Districts       | -                       | -                                    | -                                 | -                                     | -                      |
| Tuition and Fees                                  | -                       | -                                    | -                                 | -                                     | -                      |
| Other Revenues from Local Sources                 | 1,548,017               | 131,138                              | 80,000                            | 693,704                               | 2,452,859              |
| Cocurricular, Enterprising Services or Activities | 500,000                 | 6,093,483                            | -                                 | -                                     | 6,593,483              |
| Revenues from Intermediate Sources                | -                       | -                                    | -                                 | -                                     | -                      |
| Total   | <u>168,086,462</u>      | <u>6,224,621</u>                     | <u>68,369,122</u>                 | <u>693,704</u>                        | <u>243,373,909</u>     |
| <b>State Program Revenues</b>                     |                         |                                      |                                   |                                       |                        |
| Per Capita and Foundation School Program          | 23,585,957              | -                                    | -                                 | -                                     | 23,585,957             |
| State Program Revenues Distributed by TEA         | -                       | 31,356                               | -                                 | -                                     | 31,356                 |
| State Revenues Other than TEA                     | 7,758,519               | -                                    | -                                 | 21,661                                | 7,780,180              |
| Shared Services Arrangements                      | -                       | -                                    | -                                 | -                                     | -                      |
| Total   | <u>31,344,476</u>       | <u>31,356</u>                        | <u>-</u>                          | <u>21,661</u>                         | <u>31,397,493</u>      |
| <b>Federal Program Revenues</b>                   |                         |                                      |                                   |                                       |                        |
| Other than State or Federal Agencies              | -                       | -                                    | -                                 | -                                     | -                      |
| Federal Revenues Distributed by the TEA           | 323,856                 | 6,004,568                            | -                                 | -                                     | 6,328,424              |
| Federal Revenues Distributed by Other than TEA    | 750,000                 | -                                    | -                                 | -                                     | 750,000                |
| Directly From the Federal Government              | 500,000                 | -                                    | -                                 | -                                     | 500,000                |
| Shared Services Arrangements                      | -                       | -                                    | -                                 | -                                     | -                      |
| Total   | <u>1,573,856</u>        | <u>6,004,568</u>                     | <u>-</u>                          | <u>-</u>                              | <u>7,578,424</u>       |
| Total Revenues                                    | <u>201,004,794</u>      | <u>12,260,545</u>                    | <u>68,369,122</u>                 | <u>715,365</u>                        | <u>282,349,826</u>     |

## Tax Information

### Ad Valorem Tax Law

The appraisal of property within the District is the responsibility of each respective County Appraisal District (collectively, the "Appraisal District") in which the District is located. Excluding agricultural and open-space land, which may be taxed on the basis of productive capacity, the Appraisal District is required under Title I of the Texas Tax Code (the "Property Tax Code") to appraise all property within the Appraisal District on the basis of 100% of its market value and is prohibited from applying any assessment ratios. In determining the market value of property, different methods of appraisal may be used, including the cost method of appraisal, the income method of appraisal and the market data comparison method of appraisal, and the method considered most appropriate by the chief appraiser is to be used. State law requires the appraised value of a residence homestead to be based solely on the property's value as a residence 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 residence homestead for a tax year to an amount that would not exceed the lesser of (1) the market value of the property for the most recent tax year that the market value was determined by the appraisal office or (2) the sum of (a) 10% of the property's appraised value in the preceding tax year, plus (b) the property's appraised value in the preceding tax year, plus (c) the market value of all new improvements to the property. The value placed upon property within each Appraisal District is subject to review by an Appraisal Review Board, consisting of members appointed by the Board of Directors of each respective Appraisal District. Each Appraisal District is required to review the value of property within each respective Appraisal District at least every three years. The District may require annual review at its own expense, and is entitled to challenge the determination of appraised value of property within the District by petition filed with the appropriate Appraisal Review Board.

Reference is made to the Property Tax Code, for identification of property subject to taxation; property exempt or which may be exempted from taxation, if claimed; the appraisal of property for ad valorem taxation purposes; and the procedures and limitations applicable to the levy and collection of ad valorem taxes.

Article VIII and State law provide for certain exemptions from property taxes, the valuation of agricultural and open-space lands at productivity value, and the exemption of certain personal property from ad valorem taxation.

Certain residence homestead exemptions from ad valorem taxes for public school purposes are mandated by Section 1-b, Article VIII, and State law and apply to the market value of residence homesteads in the following sequence:

\$25,000 (effective January 1, 2015); and an additional \$10,000 for those 65 years of age or older, or the disabled. A person over 65 and disabled may receive only one \$10,000 exemption, and only one such exemption may be received per family, per residence homestead. State law also mandates a freeze on taxes paid on residence homesteads of persons who are 65 years of age or older or disabled, to the extent that such persons are eligible for the \$10,000 exemption. Such residence homesteads shall be appraised and taxes calculated as on any other property, but taxes shall never exceed the amount imposed in the first year in which the property received the \$10,000 exemption. The freeze on ad valorem taxes on the homesteads of persons who are 65 years of age or older or disabled is also transferable to a different residence homestead. If improvements (other than repairs or improvements required to comply with governmental requirements) are made to the property, the value of the improvements is taxed at the then current tax rate, and the total amount of taxes imposed is increased to reflect the new improvements with the new amount of taxes then serving as the ceiling on taxes for the following years. A "disabled" person is one who is "under a

disability for purposes of payment of disability insurance benefits under the Federal Old Age, Survivors and Disability Insurance". Also, a surviving spouse of a taxpayer who qualifies for the freeze on ad valorem taxes is entitled to the same exemption so long as the property was the residence homestead of the surviving spouse when the deceased spouse died, remains the residence homestead of the surviving spouse and the spouse was at least 55 years of age at the time of the death of the individual's spouse. Pursuant to a constitutional amendment approved by the voters on May 12, 2007, legislation was enacted to reduce the school property tax limitation imposed by the freeze on taxes paid on residence homesteads of persons 65 years of age or over or of disabled persons to correspond to reductions in local school district tax rates from the 2005 tax year to the 2006 tax year and from the 2006 tax year to the 2007 tax year (see "CURRENT PUBLIC SCHOOL FINANCE SYSTEM - General" herein). The school property tax limitation provided by the constitutional amendment and enabling legislation apply to the 2007 and subsequent tax years. The school property tax limitation provided by the constitutional amendment and enabling legislation apply to the 2007 and subsequent tax years.

In addition, under Section 1-b, Article VIII, and State law, the governing body of a political subdivision, at its option, may grant either or both of the following:

- (i) An exemption of not less than \$3,000 of the market value of the residence homestead of persons 65 years of age or older and the disabled from all ad valorem taxes thereafter levied by the political subdivision;
- (ii) An exemption of up to 20% of the market value of residence homesteads; minimum exemption \$5,000.

After the exemption described in (i) above is authorized, such exemption may be repealed or decreased or increased in amount (a) by

the governing body of the political subdivision or (b) by a favorable vote of a majority of the qualified voters at an election called by the governing body of the political subdivision, which election must be called upon receipt of a petition signed by at least 20% of the number of qualified voters who voted in the preceding election of the political subdivision. In the case of a decrease, the amount of the exemption may not be reduced to less than \$3,000 of the market value.

The surviving spouse of an individual who qualifies for the exemption listed in (i) above for the residence homestead of a person 65 or older (but not the disabled) is entitled to an exemption for the same property in an amount equal to that of the exemption for which the deceased spouse qualified if (i) the deceased spouse died in a year in which the deceased spouse qualified for the exemption, (ii) the surviving spouse was at least 55 years of age at the time of the death of the individual's spouse and (iii) the property was the residence homestead of the surviving spouse when the deceased spouse died and remains the residence homestead of the surviving spouse. On November 3, 2015, Texas voters approved an amendment to this law to provide for the exemption from ad valorem taxation for those surviving spouses of veterans who died before 2011, of which such amendment applies for the tax year beginning on or after January 1, 2016.

In the case of residence homestead exemptions granted under Section 1-b, Article VIII, ad valorem taxes may continue to be levied against the value of homesteads exempted where ad valorem taxes have previously been pledged for the payment of debt if cessation of the levy would impair the obligation of the contract by which the debt was created.

State law and Section 2, Article VIII, mandate an additional property tax exemption for disabled veterans or the surviving spouse or children of a deceased veteran who died while on active duty in the armed forces; the exemption applies to either real or personal property with the

amount of assessed valuation exempted ranging from \$5,000 to a maximum of \$12,000; provided, however, that a disabled veteran who receives from the from the United States Department of Veterans Affairs or its successor, 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or of individual unemployability is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead. Effective January 1, 2012 and subject to certain conditions, surviving spouses of a deceased veteran who had received a disability rating of 100% will be entitled to receive a residential homestead exemption equal to the exemption received by the deceased spouse until such surviving spouse remarries. In addition, a partially disabled veteran or the surviving spouse of a partially disabled veteran is entitled to an exemption from taxation of a percentage of the appraised value of their residence homestead in an amount equal to the partially disabled veteran's disability rating if the residence homestead was donated at no cost by a charitable organization. Finally, the surviving spouse of a member of the armed forces who was killed in action is entitled to an exemption of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the service member's death and said property was the service member's residence homestead at the time of death. Such exemption may be transferred to a subsequent residence homestead of the surviving spouse, if the surviving spouse has not remarried, in an amount equal to the exemption received on the prior residence in the last year in which such exemption was received.

A partially disabled veteran or the surviving spouse of a partially disabled veteran is entitled to an exemption equal to the percentage of the veteran's disability, if the residence was donated at no cost to the veteran by a charitable organization.

The surviving spouse of a member of the armed forces who is killed in action is

entitled to a property tax exemption for all or part of the market value of such surviving spouse's residences homestead, if the surviving spouse has not remarried since the service member's death and said property was the service member's residence homestead at the time of death. Such exemption is transferable to a different property of the surviving spouse, if the surviving spouse has not remarried, in an amount equal to the exemption received on the prior residence in the last year in which such exemption was received.

Article VIII provides that eligible owners of both agricultural land (Section 1-d) and open-space land (Section 1-d-1), 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 under both Section 1-d and 1-d-1.

Nonbusiness personal property, such as automobiles or light trucks, are exempt from ad valorem taxation unless the governing body of a political subdivision elects to tax this property. Boats owned as nonbusiness property are exempt from ad valorem taxation.

Article VIII, Section 1-j of the Texas Constitution provides for "freeport property" to be exempted from ad valorem taxation. Freeport property is defined as goods detained in Texas for 175 days or less for the purpose of assembly, storage, manufacturing, processing or fabrication. Notwithstanding such exemption, counties, school districts, junior college districts and cities may tax such tangible personal property provided official action to tax the same was taken before April 1, 1990. Decisions to continue to tax may be reversed in the future; decisions to exempt freeport property are not subject to reversal.

Article VIII, Section 1-n of the Texas Constitution provides for the exemption from taxation of “goods-in-transit.” “Goods-in-transit” is defined by Section 11.253 of the Tax Code, which is effective for tax years 2008 and thereafter, as personal property acquired or imported into Texas and transported to another location in the State or outside of the State within 175 days of the date the property was acquired or imported into Texas. The exemption excludes oil, natural gas, petroleum products, aircraft and special inventory, including motor vehicle, vessel and out-board motor, heavy equipment and manufactured housing inventory. Section 11.253 permits local governmental entities, on a local option basis, to take official action by January 1 of the year preceding a tax year, after holding a public hearing, to tax goods-in- transit during the following tax year. A taxpayer may receive only one of the freeport exemption or the goods-in-transit exemption for items of personal property.

A city or county may create a tax increment financing district (“TIF”) within the city or county with defined boundaries and establish a base value of taxable property in the TIF at the time of its creation. Overlapping taxing units, including school districts, may agree with the city or county to contribute all or part of future ad valorem taxes levied and collected against the “incremental value” (taxable value in excess of the base value) of taxable real property in the TIF to pay or finance the costs of certain public improvements in the TIF, and such taxes levied and collected for and on behalf of the TIF are not available for general use by such contributing taxing units. Prior to September 1, 2001, school districts were allowed to enter into tax abatement agreements to encourage economic development. Under such agreements, a property owner agrees to construct certain improvements on its property. The school district in turn agrees not to levy a tax on all or part of the increased value attributable to the improvements until the expiration of the agreement. The abatement agreement could last for a period of up to 10 years. School

districts have been prohibited from entering into new tax abatement agreements since September 1, 2001. In addition, credit will not be given by the Commissioner of Education in determining a district’s property value wealth per student for (1) the appraised value, in excess of the “frozen” value, of property that is located in a TIF created after May 31, 1999 (except in certain limited circumstances where the municipality creating the tax increment financing zone gave notice prior to May 31, 1999 to all other taxing units that levy ad valorem taxes in the TIF of its intention to create the TIF and the TIF was created and had its final project and financing plan approved by the municipality prior to August 31, 1999), or (2) for the loss of value of abated property under any abatement agreement entered into after May 31, 1993. Notwithstanding the foregoing, in 2001 the Legislature enacted legislation known as the Texas Economic Development Act, which provides incentives for school districts to grant limitations on appraised property values and provide ad valorem tax credits to certain corporations and limited liability companies to encourage economic development within the district. Generally, during the last eight years of the ten-year term of a tax limitation agreement, the school district may only levy and collect ad valorem taxes for maintenance and operation purposes on the agreed-to limited appraised property value. The taxpayer is entitled to a tax credit from the school district for the amount of taxes imposed during the first two years of the tax limitation agreement on the appraised value of the property above the agreed-to limited value. Additional State funding is provided to a school district for each year of such tax limitation in the amount of the tax credit provided to the taxpayer. During the first two years of a tax limitation agreement, the school district may not adopt a tax rate that exceeds the district’s rollback tax rate (see “TAX INFORMATION - Public Hearing and Rollback Tax Rate” and “TAX INFORMATION – District Application of Tax Code”).

### **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 the lesser of (A) \$1.50 and (B) the sum of (1) the rate of \$0.17, and (2) the product of the “State Compression Percentage” multiplied by \$1.50. The State Compression Percentage has been set, and will remain, at 66.67% for fiscal year 2016-17. 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.”

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 reduces 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 interest and sinking fund upon receipt of such amounts. In addition, the District must, prior to levying an interest and sinking fund tax rate that exceeds \$0.50 per \$100 of assessed valuation, credit to the interest and sinking 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 as refunding bonds issued pursuant to Chapter 1207, Texas Government Code, and are not subject to the \$0.50 threshold tax



rate test; however, taxes levied to pay debt service on the Bonds are included in the calculation of the \$0.50 tax rate test as applied to subsequent issues of new debt. 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.

### **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.

Section 26.05 of the Property 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 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 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 will depend 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 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. See Table 1 for a listing of the amounts of the exemptions described above.

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.

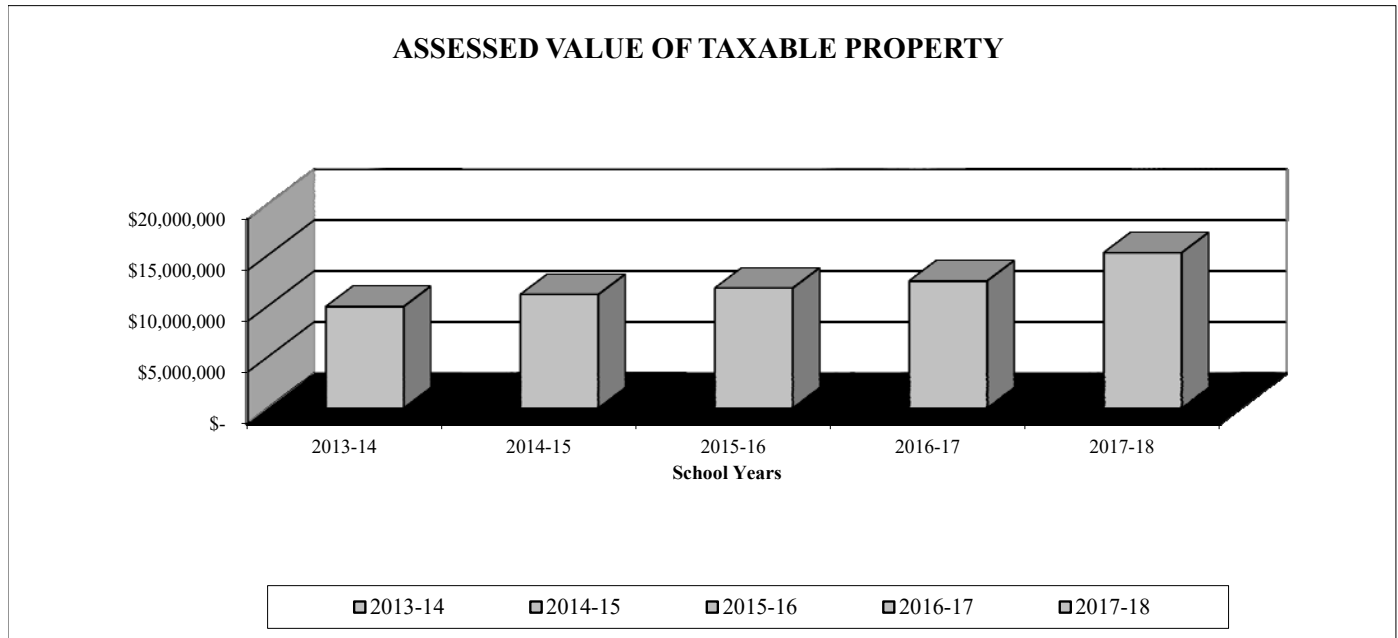
The District has not entered into any appraised value limitation agreements pursuant to the Texas Economic Development Act, Chapter 313, Texas Tax Code.

### **Tax Increment Finance Zones**

The District participates in two Tax Increment Financing Reinvestment Zones ("TIRZ #1" and "TIRZ #2"). TIRZ #1 has a 2016/17 incremental value of \$31,554,748 and TIRZ #2 has a 2016/17 incremental value of \$25,679,162,261.

Source: Northwest Independent School District OFFICIAL STATEMENT dated May 24, 2017.

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
ASSESSED VALUE OF TAXABLE PROPERTY  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**



**ASSESSED VALUE OF TAXABLE PROPERTY**  
All Amounts in Thousands (\$1,000s)

| <u>Description</u>               | <u>Actual<br/>2013-14</u> | <u>Actual<br/>2014-15</u> | <u>Actual<br/>2015-16</u> | <u>Budget<br/>2016-17</u> | <u>Budget<br/>2017-18</u> |
|----------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| CAD Certified Appraisal Records  | \$ 9,956,671              | \$ 11,134,845             | \$ 11,766,765             | \$ 12,481,704             | \$ 15,255,056             |
| Comptroller Property Value Study | \$ 10,275,641             | \$ 11,490,634             | \$ 12,099,914             | \$ 12,917,014             | N / A                     |

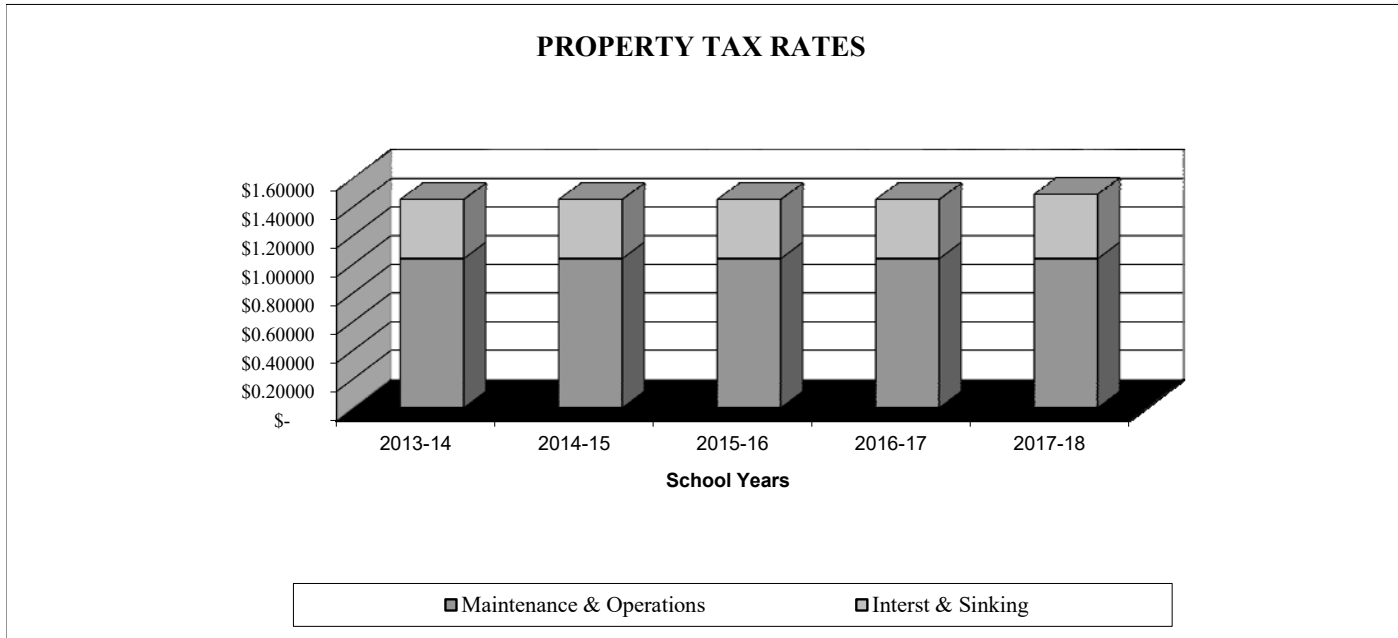
**DISCUSSION**

The Denton, Tarrant, and Wise Central Appraisal Districts ("CAD") certify the appraisal records by July 25th of every tax year based on property values as of January 1st of the tax year. All properties are assessed at 100% of market value. The CAD certification of the 2017 Appraisal Records occurred in late July and the Denton County Tax Assessor-Collector calculated the rollback tax rate shortly thereafter. The required legal notice was published on August 19th. The Board of Trustees held the required public meeting and adopted the tax rate on August 28, 2017.

The District's fiscal year runs from July 1st to June 30th. Therefore, the 2017 Certified Estimate Appraisal Roll Totals occurred in early June and the rollback tax rate was calculated shortly thereafter. The required legal notice was published on June 17th. The Board of Trustees held the required public meeting and adopted the budget on June 26, 2017.

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 41 provisions.

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
PROPERTY TAX RATES  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**



**PROPERTY TAX RATES**

| <u>Description</u>       | <u>Actual<br/>2013-14</u> | <u>Actual<br/>2014-15</u> | <u>Actual<br/>2015-16</u> | <u>Budget<br/>2016-17</u> | <u>Budget<br/>2017-18</u> |
|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Maintenance & Operations | \$ 1.04000                | \$ 1.04000                | \$ 1.04000                | \$ 1.04000                | \$ 1.04000                |
| Interest & Sinking       | <u>0.41250</u>            | <u>0.41250</u>            | <u>0.41250</u>            | <u>0.41250</u>            | <u>0.45000</u>            |
| <br>Total Tax Rate       | <br>\$ 1.45250            | <br>\$ 1.45250            | <br>\$ 1.45250            | <br>\$ 1.45250            | <br>\$ 1.49000            |

**DISCUSSION**

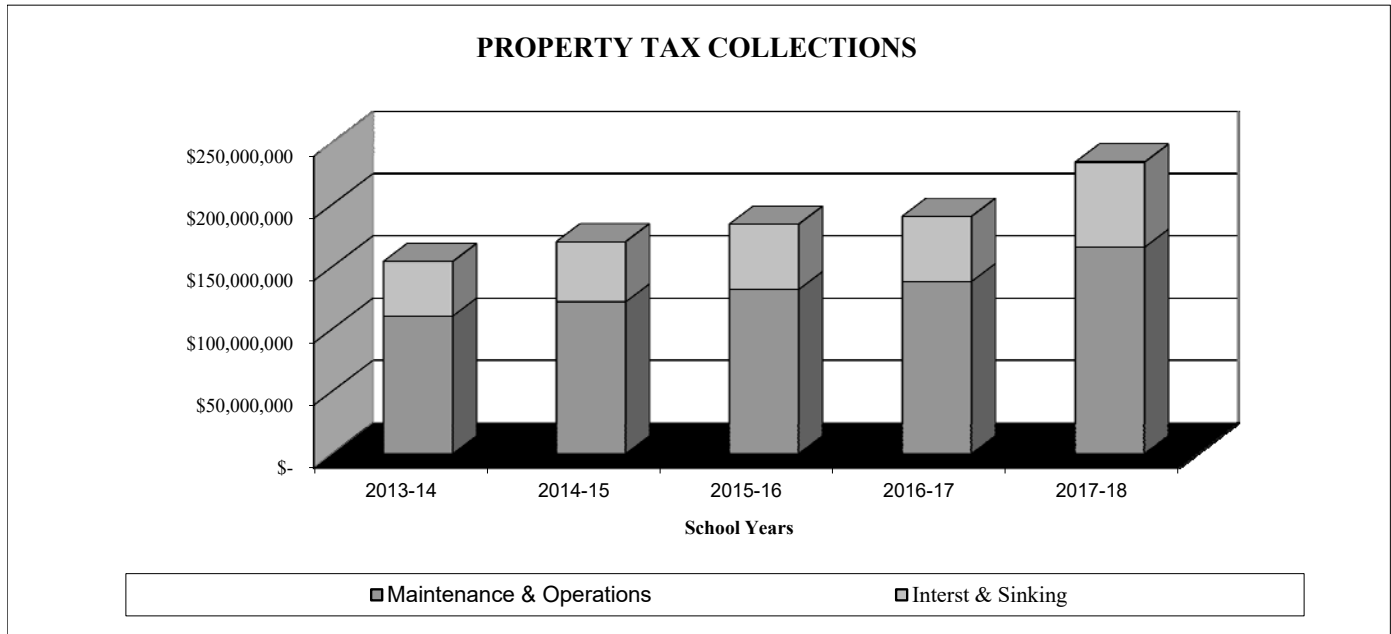
The Board of Trustees adopted the tax rates on August 22nd after giving appropriate public notice. School district tax rates consist of a Maintenance & Operations (M&O) and an Interest & Sinking (I&S) tax rate.

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

Interest and Sinking Tax (I&S): 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 M&O tax rate is unchanged. The 2017 - 2018 increase of \$0.03750 in the Interest and Sinking Tax (I&S) tax rate reflects the passage of the 2017 Bond Authorization election.

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
PROPERTY TAX COLLECTIONS  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**



**PROPERTY TAX COLLECTIONS**

| <u>Description</u>       | <u>Actual<br/>2013-14</u> | <u>Actual<br/>2014-15</u> | <u>Actual<br/>2015-16</u> | <u>Budget<br/>2016-17</u> | <u>Budget<br/>2017-18</u> |
|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Maintenance & Operations | \$ 110,723,785            | \$ 122,153,442            | \$ 132,060,566            | \$ 138,532,806            | \$ 166,038,445            |
| Interest & Sinking       | <u>43,788,683</u>         | <u>48,305,954</u>         | <u>52,425,617</u>         | <u>52,310,670</u>         | <u>68,289,122</u>         |
| Total                    | <u>\$ 154,512,468</u>     | <u>\$ 170,459,396</u>     | <u>\$ 184,486,183</u>     | <u>\$ 190,843,476</u>     | <u>\$ 234,327,567</u>     |

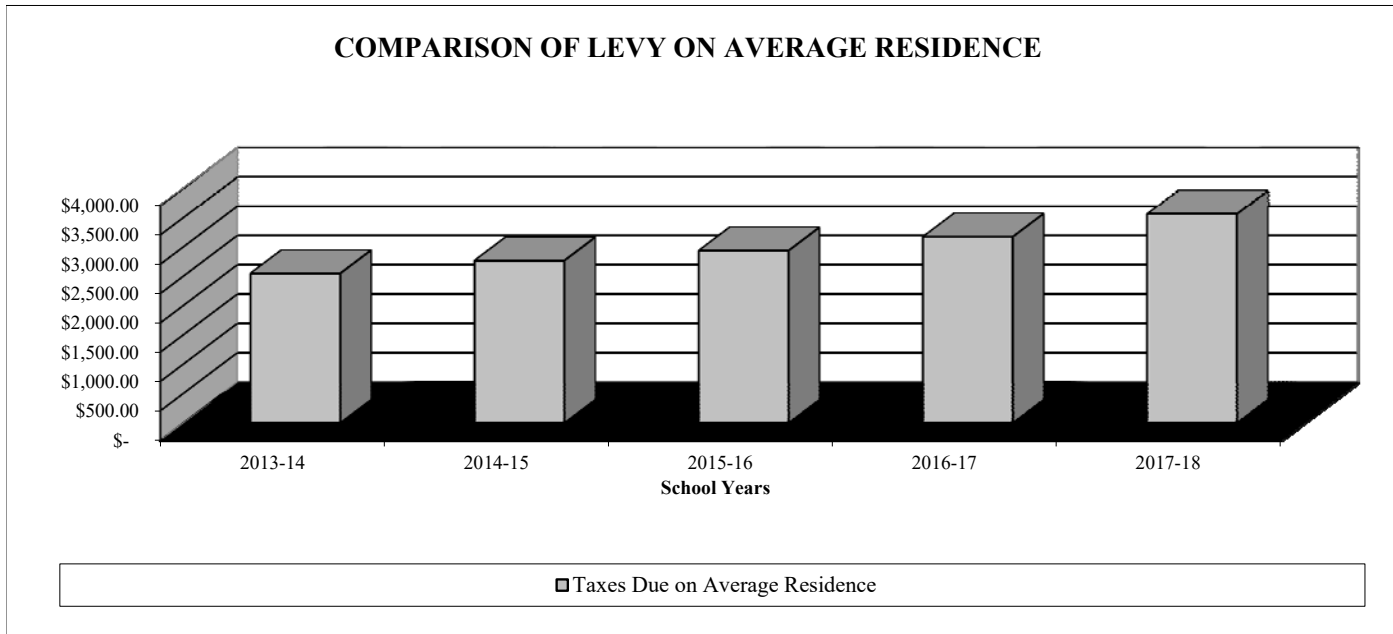
**DISCUSSION**

School district property tax collections consist of Maintenance & Operations taxes (M&O) and Interest & Sinking (I&S) taxes. Maintenance & Operations taxes are used to operate and maintain the district's schools while Interest & Sinking taxes are used to pay for bonded indebtedness associated with the construction of facilities or other capital needs.

Maintenance & Operations (M&O) tax collections increased in 2017-2018 due the substantial increase in the certified estimate of the assessed value of taxable property. The District's Maintenance & Operations tax rate remains unchanged at \$1.04000.

The Interest & Sinking (I&S) tax rate was increased from \$0.41250 to \$0.45000 to meet the debt requirements authorized \ by the May 6, 2017, voter approved \$399 million bond referendum. The total tax rate is \$1.49000.

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
COMPARISON OF LEVY ON AVERAGE RESIDENCE  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**



**COMPARISON OF LEVY ON AVERAGE RESIDENCE**

| <u>Description</u>             | <u>Actual<br/>2013-14</u> | <u>Actual<br/>2014-15</u> | <u>Actual<br/>2015-16</u> | <u>Budget<br/>2016-17</u> | <u>Budget<br/>2017-18</u> |
|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| <b>Residence:</b>              |                           |                           |                           |                           |                           |
| Average Market Value           | \$ 189,511                | \$ 205,419                | \$ 222,885                | \$ 248,334                | \$ 269,962                |
| Average Taxable Value          | \$ 175,334                | \$ 190,484                | \$ 202,076                | \$ 218,219                | \$238,971                 |
| Tax Rate per \$100 Value       | \$ 1.45250                | \$ 1.45250                | \$ 1.45250                | \$ 1.45250                | \$ 1.49000                |
| Taxes Due on Average Residence | \$ 2,546.72               | \$ 2,766.48               | \$ 2,935.15               | \$ 3,169.63               | \$ 3,560.66               |
| Increase (Decrease) in Taxes   | \$ 224.34                 | \$ 220.05                 | \$ 168.67                 | \$ 234.48                 | \$ 391.03                 |

**DISCUSSION**

The difference between the average market value and the average taxable value for residences are the home owner exemptions within the Property Tax Code. The Texas Homestead Exemption for School District Property Taxes Amendment which increased the homestead exemption from \$15,000 to \$25,000 was on the November 3, 2015 ballot in Texas as a legislatively referred constitutional amendment, where it was approved. An individual who is disabled or is 65 or older receive an additional exemption from taxation by a school district of \$10,000 of the appraised value of the residence homestead.



## NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Northwest Independent School District will hold a public meeting at 7:00 PM, August 28, 2017 in the Northwest Independent School District Board Room, 2001 Tusan Drive, Fort Worth, TX 76177. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

|  |  |                          |            |                           |                           |
|--|--|--------------------------|------------|---------------------------|---------------------------|
| Maintenance Tax  | \$1.040000 /\$100 (proposed rate for maintenance and operations) |                          |            |                           |                           |
| School Debt Service Tax  | \$0.450000 /\$100 (proposed rate to pay bonded indebtedness)     |                          |            |                           |                           |
| Approved by Local Voters   |  |                          |            |                           |                           |
| <b><u>Comparison of Proposed Budget with Last Year's Budget</u></b>  |  |                          |            |                           |                           |
| The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:  |  |                          |            |                           |                           |
| Maintenance and operations   | 4.970000% increase   |                          |            |                           |                           |
| Debt service   | 26.510000% increase  |                          |            |                           |                           |
| Total expenditures   | 9.630000% increase   |                          |            |                           |                           |
| <b><u>Total Appraised Value and Total Taxable Value</u></b><br>(as calculated under Section 26.04, Tax Code)   |  |                          |            |                           |                           |
|  | Preceding Tax Year   | Current Tax Year         |            |                           |                           |
| Total appraised value* of all property   | \$17,118,060,795   | \$19,029,011,967         |            |                           |                           |
| Total appraised value* of new property**   | \$603,154,184  | \$1,506,235,834          |            |                           |                           |
| Total taxable value*** of all property   | \$12,884,204,917   | \$14,537,786,764         |            |                           |                           |
| Total taxable value*** of new property**   | \$551,468,211  | \$1,252,826,646          |            |                           |                           |
| * "Appraised value" is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.  |  |                          |            |                           |                           |
| ** "New property" is defined by Section 26.012(17), Tax Code.  |  |                          |            |                           |                           |
| *** "Taxable value" is defined by Section 1.04(10), Tax Code.  |  |                          |            |                           |                           |
| <b><u>Bonded Indebtedness</u></b>  |  |                          |            |                           |                           |
| Total amount of outstanding and unpaid bonded indebtedness* \$807,182,857  |  |                          |            |                           |                           |
| * Outstanding principal.   |  |                          |            |                           |                           |
| <b><u>Comparison of Proposed Rates with Last Year's Rates</u></b>  |  |                          |            |                           |                           |
|  | Maintenance & Operations   | Interest & Sinking Fund* | Total      | Local Revenue Per Student | State Revenue Per Student |
| Last Year's Rate   | \$1.040000   | \$0.412500*              | \$1.452500 | \$8,967                   | \$1,496                   |
| Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service   | \$1.055920   | \$0.447650*              | \$1.503570 | \$10,188                  | \$1,027                   |
| Proposed Rate  | \$1.040000   | \$0.450000*              | \$1.490000 | \$9,779                   | \$1,027                   |
| * The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.  |  |                          |            |                           |                           |
| <b><u>Comparison of Proposed Levy with Last Year's Levy on Average Residence</u></b>   |  |                          |            |                           |                           |
|  | Last Year  | This Year                |            |                           |                           |
| Average Market Value of Residences   | \$248,334  | \$269,962                |            |                           |                           |
| Average Taxable Value of Residences  | \$218,219  | \$238,971                |            |                           |                           |
| Last Year's Rate Versus Proposed Rate per \$100 Value  | \$1.452500   | \$1.490000               |            |                           |                           |
| Taxes Due on Average Residence   | \$3,169.63   | \$3,560.66               |            |                           |                           |
| Increase (Decrease) in Taxes   | \$234.48   | \$391.03                 |            |                           |                           |
| Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value. |  |                          |            |                           |                           |
| Notice of Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 1.490000. This election will be automatically held if the district adopts a rate in excess of the rollback rate of 1.490000.  |  |                          |            |                           |                           |
| <b><u>Fund Balances</u></b>  |  |                          |            |                           |                           |
| The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:   |  |                          |            |                           |                           |
|  | Maintenance and Operations Fund Balance(s)                       | \$76,768,237             |            |                           |                           |
|  | Interest & Sinking Fund Balance(s)                               | \$39,323,668             |            |                           |                           |

## RESOLUTION

### **A RESOLUTION OF THE NORTHWEST INDEPENDENT SCHOOL DISTRICT LEVYING THE TAX RATE FOR THE NORTHWEST INDEPENDENT SCHOOL DISTRICT FOR THE TAX YEAR 2017 AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Board of Trustees of the Northwest Independent School District finds that the levy of ad valorem taxes set forth below are necessary to fund the maintenance and operation of the Northwest Independent School District, and

WHEREAS, the Board of Trustees of the Northwest Independent School District finds that the levy of ad valorem taxes set forth below are necessary to fund the payment of principal and interest on debt of the Northwest Independent School District.

NOW, THEREFORE, IT IS RESOLVED by the Board of Trustees of the Northwest Independent School District:


SECTION 1: The Board of Trustees of the Northwest Independent School District does levy and adopt a tax rate on \$100 valuation for property located within the Northwest Independent School District for the tax year 2017 as follows:

- a. \$1.04000 for the purpose of maintenance and operation;
- b. \$0.45000 for the payment of principle and interest on debt of the District;
- c. \$1.49000 total tax rate

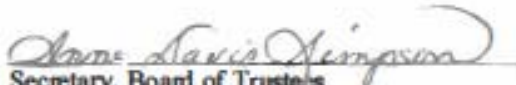
Such taxes are to be assessed and collected by the tax officials designated by the District.

SECTION 2: If any section, subsection, sentence, clause or phrase of this Resolution is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this Resolution, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, and phrases be declared unconstitutional.

DULY PASSED AND APPROVED BY THE BOARD OF TRUSTEES OF THE NORTHWEST INDEPENDENT SCHOOL DISTRICT on this 28<sup>th</sup> day of August, 2017.

  
President, Board of Trustees  
Northwest Independent School District

ATTEST TO:

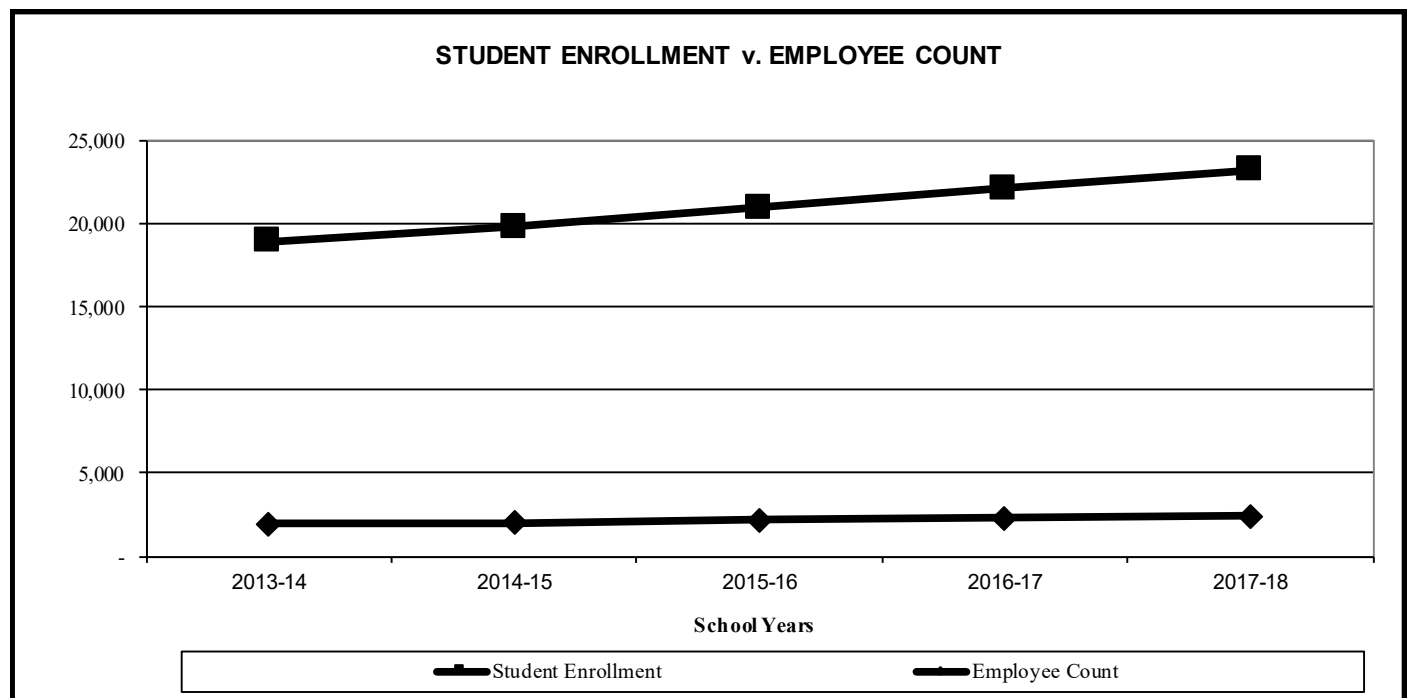
  
Secretary, Board of Trustees  
Northwest Independent School District

## Student Enrollment Projections

The Northwest Independent School District lies within one of the fastest growing areas in Texas. The District serves 23,163 students in grades pre-kindergarten through twelfth, a projected increase of 1,068 students. The district operates three comprehensive high schools, an accelerated high school, five middle schools, 17 elementary schools, a special programs center and a community-based youth residential program.

The annual enrollment projections are generated by Templeton Demographics. The enrollment projections are then reviewed by a District team before release to the campuses:

| <b>Department</b>                       | <b>Focus</b>                 |
|---|------------------------------|
| • Financial Services                    | Five-Year Financial Forecast |
| • Facilities, Planning and Construction | Capital Projects Forecast    |
| • Administrative Services               | Staffing Forecast            |



## **Student Enrollment vs. Employee Count**

Student growth drives employee growth. As described in the Organizational Section – Budget Process the District annually reviews the High School, Middle School, and Elementary School Staffing Formulas.

## **Student Enrollment Projections**

| <u>Method</u>   | <u>Year</u> | <u>Total</u> | <u>Elementary<br/>(EC-5<sup>th</sup>)</u> | <u>Middle<br/>(6<sup>th</sup>-8<sup>th</sup>)</u> | <u>High School<br/>(9<sup>th</sup>-12<sup>th</sup>)</u> |
|-----------------|-------------|--------------|---|---|---|
| <b>Actual</b>   | 2013-14     | 18,893       | 9,346                                     | 4,425   | 5,122   |
|                 | 2014-15     | 19,760       | 9,655                                     | 4,612   | 5,493   |
|                 | 2015-16     | 20,900       | 10,123                                    | 4,798   | 5,979   |
| <b>Budget</b>   | 2016-17     | 22,095       | 10,574                                    | 5,155   | 6,366   |
|                 | 2017-18     | 23,163       | 11,081                                    | 5,419   | 6,663   |
| <b>Forecast</b> | 2018-19     | 24,298       | 11,611                                    | 5,714   | 6,973   |
|                 | 2019-20     | 25,558       | 12,317                                    | 5,995   | 7,246   |
|                 | 2020-21     | 27,008       | 12,918                                    | 6,412   | 7,679   |

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
ENROLLMENT BY ORGANIZATION  
BUDGET FOR THE YEAR ENDING JUNE 30, 2017**

| <b>Description</b>                        | <b>Actual<br/><u>2012-13</u></b> | <b>Actual<br/><u>2013-14</u></b> | <b>Actual<br/><u>2014-15</u></b> | <b>Budget<br/><u>2015-16</u></b> | <b>Budget<br/><u>2016-17</u></b> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Northwest High School                     | 2,495                            | 2,666                            | 2,790                            | 2,025                            | 2,035                            |
| Byron Nelson High School                  | 2,118                            | 2,306                            | 2,552                            | 2,475                            | 2,630                            |
| V. R. Eaton High School                   | -                                | -                                | -                                | 1,088                            | 1,527                            |
| James M. Steele Accelerated High School   | 92                               | 113                              | 120                              | 139                              | 141                              |
| Alternative Education Campuses            | <u>43</u>                        | <u>37</u>                        | <u>32</u>                        | <u>34</u>                        | <u>33</u>                        |
| <b>Total High Schools</b>                 | <b><u>4,748</u></b>              | <b><u>5,122</u></b>              | <b><u>5,493</u></b>              | <b><u>5,761</u></b>              | <b><u>6,366</u></b>              |
| Medlin Middle School                      | 890                              | 1,016                            | 1,078                            | 1,096                            | 1,200                            |
| Gene Pike Middle School                   | 759                              | 772                              | 743                              | 753                              | 767                              |
| Chisholm Trail Middle School              | 870                              | 877                              | 899                              | 983                              | 1,057                            |
| John M. Tidwell Middle School             | 909                              | 995                              | 1,048                            | 1,124                            | 1,252                            |
| Truett Wilson Middle School               | <u>672</u>                       | <u>765</u>                       | <u>844</u>                       | <u>824</u>                       | <u>879</u>                       |
| <b>Total Middle Schools</b>               | <b><u>4,100</u></b>              | <b><u>4,425</u></b>              | <b><u>4,612</u></b>              | <b><u>4,778</u></b>              | <b><u>5,155</u></b>              |
| Haslet Elementary School                  | 482                              | 452                              | 403                              | 406                              | 436                              |
| Justin Elementary School                  | 511                              | 489                              | 504                              | 496                              | 532                              |
| Lakeview Elementary School                | 488                              | 549                              | 565                              | 574                              | 596                              |
| Roanoke Elementary School                 | 806                              | 697                              | 730                              | 732                              | 688                              |
| Seven Hills Elementary School             | 531                              | 568                              | 558                              | 563                              | 550                              |
| Samuel Beck Elementary School             | 704                              | 713                              | 719                              | 779                              | 823                              |
| W. R. Hatfield Elementary School          | 445                              | 449                              | 411                              | 420                              | 469                              |
| Prairie View Elementary School            | 443                              | 444                              | 452                              | 430                              | 439                              |
| Sonny and Allegra Nance Elementary School | 462                              | 476                              | 454                              | 478                              | 534                              |
| J. Lyndal Hughes Elementary School        | 550                              | 514                              | 545                              | 571                              | 566                              |
| Kay Granger Elementary School             | 874                              | 926                              | 890                              | 921                              | 910                              |
| Sendera Ranch Elementary School           | 562                              | 561                              | 595                              | 608                              | 575                              |
| O. A. Peterson Elementary School          | 622                              | 677                              | 764                              | 877                              | 927                              |
| Clara Love Elementary School              | 568                              | 612                              | 684                              | 707                              | 712                              |
| J. C. Thompson Elementary School          | 439                              | 470                              | 525                              | 582                              | 576                              |
| Carl E. Schluter Elementary School        | 416                              | 469                              | 518                              | 578                              | 706                              |
| Wayne A. Cox Elementary School            | <u>-</u>                         | <u>280</u>                       | <u>338</u>                       | <u>440</u>                       | <u>535</u>                       |
| <b>Total Elementary Schools</b>           | <b><u>8,904</u></b>              | <b><u>9,346</u></b>              | <b><u>9,655</u></b>              | <b><u>10,161</u></b>             | <b><u>10,574</u></b>             |
| <b>Total Enrollment</b>                   | <b><u>17,752</u></b>             | <b><u>18,893</u></b>             | <b><u>19,760</u></b>             | <b><u>20,700</u></b>             | <b><u>22,095</u></b>             |

**NORTHWEST INDEPENDENT SCHOOL DISTRICT  
EMPLOYEE COUNT BY ORGANIZATION  
BUDGET FOR THE YEAR ENDING JUNE 30, 2018**

| <b>Description</b>                        | <b><u>Actual<br/>2013-14</u></b> | <b><u>Actual<br/>2014-15</u></b> | <b><u>Actual<br/>2015-16</u></b> | <b><u>Budget<br/>2016-17</u></b> | <b><u>Budget<br/>2017-18</u></b> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Northwest High School                     | 222.26                           | 230.80                           | 197.93                           | 193.04                           | 181.48                           |
| Byron Nelson High School                  | 187.57                           | 196.50                           | 196.01                           | 206.00                           | 210.94                           |
| V. R. Eaton High School                   | -                                | 2.00                             | 103.00                           | 135.13                           | 176.71                           |
| James M. Steele Accelerated High School   | 21.25                            | 24.40                            | 24.40                            | 26.00                            | 27.00                            |
| Alternative Education Campuses            | 16.13                            | 13.00                            | 13.00                            | 13.00                            | 14.00                            |
| <b>Total High Schools</b>                 | <b><u>447.20</u></b>             | <b><u>466.70</u></b>             | <b><u>534.43</u></b>             | <b><u>573.17</u></b>             | <b><u>610.13</u></b>             |
| Medlin Middle School                      | 79.63                            | 79.73                            | 87.13                            | 92.63                            | 94.00                            |
| Gene Pike Middle School                   | 74.52                            | 71.00                            | 69.00                            | 74.25                            | 80.00                            |
| Chisholm Trail Middle School              | 82.28                            | 86.00                            | 86.25                            | 93.00                            | 93.13                            |
| John M. Tidwell Middle School             | 81.55                            | 84.88                            | 94.00                            | 97.00                            | 97.13                            |
| Truett Wilson Middle School               | 65.63                            | 74.00                            | 77.25                            | 82.00                            | 88.00                            |
| <b>Total Middle Schools</b>               | <b><u>383.60</u></b>             | <b><u>395.60</u></b>             | <b><u>413.63</u></b>             | <b><u>438.88</u></b>             | <b><u>452.25</u></b>             |
| Haslet Elementary School                  | 41.00                            | 40.00                            | 39.00                            | 49.00                            | 56.00                            |
| Justin Elementary School                  | 44.10                            | 46.00                            | 45.00                            | 48.50                            | 51.00                            |
| Lakeview Elementary School                | 46.25                            | 48.00                            | 48.00                            | 52.00                            | 54.00                            |
| Roanoke Elementary School                 | 56.10                            | 65.00                            | 70.00                            | 68.00                            | 67.50                            |
| Seven Hills Elementary School             | 47.15                            | 50.60                            | 53.60                            | 56.10                            | 55.60                            |
| Samuel Beck Elementary School             | 66.75                            | 64.00                            | 62.00                            | 65.60                            | 68.50                            |
| W. R. Hatfield Elementary School          | 48.25                            | 48.50                            | 46.50                            | 49.00                            | 51.00                            |
| Prairie View Elementary School            | 47.50                            | 49.50                            | 52.50                            | 50.50                            | 55.00                            |
| Sonny and Allegra Nance Elementary School | 45.75                            | 45.50                            | 45.00                            | 48.00                            | 50.00                            |
| J. Lyndal Hughes Elementary School        | 49.25                            | 52.00                            | 57.00                            | 56.00                            | 57.00                            |
| Kay Granger Elementary School             | 65.25                            | 70.10                            | 72.10                            | 73.60                            | 71.60                            |
| Sendera Ranch Elementary School           | 52.25                            | 52.00                            | 58.00                            | 55.00                            | 54.00                            |
| O. A. Peterson Elementary School          | 59.35                            | 63.00                            | 67.00                            | 66.00                            | 67.00                            |
| Clara Love Elementary School              | 48.60                            | 56.35                            | 61.35                            | 61.35                            | 56.00                            |
| J. C. Thompson Elementary School          | 44.05                            | 48.00                            | 55.00                            | 55.00                            | 55.00                            |
| Carl E. Schluter Elementary School        | 41.10                            | 45.00                            | 50.50                            | 64.00                            | 64.00                            |
| Wayne A. Cox Elementary School            | 38.50                            | 35.50                            | 45.50                            | 55.00                            | 55.00                            |
| <b>Total Elementary Schools</b>           | <b><u>841.20</u></b>             | <b><u>879.05</u></b>             | <b><u>928.05</u></b>             | <b><u>972.65</u></b>             | <b><u>988.20</u></b>             |
| Enhanced Services                         | 65.50                            | 75.50                            | 78.00                            | 83.00                            | 92.15                            |
| Cocurricular/Extracurricular Activities   | 8.00                             | 9.00                             | 9.00                             | 10.00                            | 13.00                            |
| Superintendent of Schools                 | 3.00                             | 3.50                             | 3.50                             | 5.00                             | 4.00                             |
| Legal Counsel                             | -                                | -                                | -                                | -                                | 2.00                             |
| Communications                            | 7.00                             | 9.00                             | 9.00                             | 10.00                            | 8.00                             |
| Curriculum and Instruction                | 54.45                            | 24.70                            | 23.20                            | 24.20                            | 25.20                            |
| Administrative Services                   | 14.50                            | 15.50                            | 15.00                            | 12.00                            | 14.00                            |
| Financial Services                        | 20.00                            | 18.00                            | 18.00                            | 19.00                            | 21.00                            |
| Technology Services                       | -                                | 36.25                            | 40.75                            | 47.50                            | 48.00                            |
| Facilities Planning, and Construction     | 44.75                            | 47.75                            | 48.75                            | 56.00                            | 58.00                            |
| Multi-Campus                              | 39.10                            | 37.95                            | 39.95                            | 54.95                            | 58.30                            |
| <b>Total Employees</b>                    | <b><u>1,928.30</u></b>           | <b><u>2,018.50</u></b>           | <b><u>2,161.25</u></b>           | <b><u>2,306.35</u></b>           | <b><u>2,394.23</u></b>           |

## **Financial Forecast**

**The General Fund Five-Year Financial Forecast is based on the following assumptions:**

- |                                      |                                      |
|--------------------------------------|--------------------------------------|
| • Student Enrollment                 | District estimate.                   |
| • Assessed Value of Taxable Property | District estimate.                   |
| • CPTD Index Value                   | <i>2017 Property Value Study.</i>    |
| • Maintenance & Operations Tax Rate  | \$1.0400 for 2017-18 and thereafter. |
| • Interest & Sinking Tax Rate        | \$0.4500 for 2017-18 and thereafter. |
| • Texas Legislature                  | Current Law                          |

## **Combined Statement of Revenues, Expenditures and Changes in Fund Balance**

The Combined Statement of Revenues, Expenditures and Changes in Fund Balance are based on forecasted student growth and current law. The forecast shows a significant deficit starting in 2018 – 2019 which will be addressed through the 2018 – 2019 budget/tax rate process. The expiration of Additional State Aid for Tax Reduction (ASATR) in 2017 – 2018 is a serious concern that the District is addressing through both legislation working with the Texas Legislature and failing to have state funding restored a Tax Ratification Election (TRE). A TRE is an election to increase the Maintenance & Operations (M&O) tax rate by 13 cents from \$1.0400 to \$1.1700. If approved by voters, a TRE would allow the District to address fast growth, maintain a balanced budget, and address the loss of ASATR.

### **Student Enrollment:**

The annual enrollment projections are generated by Templeton Demographics. The enrollment projections are then reviewed by a District team before release to the campuses. The projections are updated annually and regular reports are presented to the Board of Trustees to explain the findings, provide comments on new and potential housing developments and create an understanding of future residential developments' impact on the school district.

Tim McClure, District Architect and Planner, for Facilities, Planning and Construction, closely monitors the demographic forecast. Any revisions to the demographic forecast are incorporated into a revised budget update and presented to the Board of Trustees. Student enrollment directly determines available funds for maintenance & operations. This is critical information.

### **Assessed Value of Taxable Property:**

Assessed Value of Taxable Property projections are internally generated by Jon Graswich, Deputy Superintendent for Business and Operations, based on past growth and current economic conditions. The projections are updated annually and regular updates are presented to the Board of Trustees throughout the budget process. The District tracks and reports on the Assessed Value of Taxable Property starting with the Certified Estimate (June), the Certified Roll (July), and the ongoing reporting of post certification Supplemental values.

### **Additional State Aid for Tax Reduction (ASATR):**

The Combined Statement of Revenues, Expenditures and Changes in Fund Balance is driven by forecasted student growth from both an expenditure and a revenue viewpoint. The State of Texas funds Additional State Aid for Tax Reduction ("ASATR") to Northwest ISD at the rate of \$6,210.289 per Weighted Average Daily Attendance ("WADA") for 2016 – 2017. However, starting in 2017 – 2018 this provision in law expires. The District loss of state program funds is estimated at \$8,385,586 in 2017 – 2018 increasing to an annual loss in excess of \$10,000,000.

### **Tax Rate Analysis:**

The District's Maintenance & Operations (M&O) tax rate is budgeted at \$1.0400. The District is allowed \$0.17 of additional pennies for the purpose of Maintenance & Operations. The first four pennies are not recaptured and do not require an election. The District has taken the first four pennies. The second two pennies are not recaptured, but do require an election. The remaining eleven pennies are recaptured and require an election. The district is considering conducting a Tax Ratification Election (TRE) in the future to address the loss of State Program revenues funding.

| NORTHWEST INDEPENDENT SCHOOL DISTRICT                                   |                |                |                    |                 |                 |
|---|----------------|----------------|--------------------|-----------------|-----------------|
| FIVE-YEAR FINANCIAL FORECAST  |                |                |                    |                 |                 |
| COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY |                |                |                    |                 |                 |
| FOR YEARS ENDING JUNE 30, 2017 THROUGH JUNE 30, 2021                    |                |                |                    |                 |                 |
|   | Adopted        | Adopted        | Financial Forecast |                 |                 |
| <u>Description</u>  | <u>16 - 17</u> | <u>17 - 18</u> | <u>18 - 19</u>     | <u>19 - 20</u>  | <u>20 - 21</u>  |
| Net Taxable Property Value (\$1,000,000,000)                            | \$ 12.661      | \$ 15.255      | \$ 16.545          | \$ 17.944       | \$ 19.463       |
| Enrollment  | 22,095         | 23,163         | 24,298             | 25,558          | 27,008          |
|   |                | \$ -           | \$ (8,385,586)     | \$ (13,790,011) | \$ (11,145,544) |
| <b>REVENUES:</b>  |                |                |                    |                 |                 |
| Local and Intermediate Sources  | 140,080,751    | 168,086,462    | 180,618,680        | 194,882,770     | 210,359,308     |
| State Program Revenues  | 39,861,197     | 31,344,476     | 25,093,860         | 21,602,501      | 26,432,531      |
| Federal Program Revenues  | 1,554,492      | 1,573,856      | 1,573,856          | 1,573,856       | 1,573,856       |
| Total Revenues  | 181,496,440    | 201,004,794    | 207,286,396        | 218,059,127     | 238,365,695     |
| <b>EXPENDITURES:</b>  |                |                |                    |                 |                 |
| <b>Current:</b>   |                |                |                    |                 |                 |
| Instruction and Instructional-Related Services                          | 122,906,619    | 130,469,724    | 138,455,261        | 146,963,783     | 156,312,120     |
| Instructional and School Leadership                                     | 10,673,624     | 11,329,496     | 11,883,587         | 12,325,777      | 12,781,094      |
| Support Services - Student (Pupil)                                      | 23,664,419     | 24,840,405     | 25,950,316         | 26,901,394      | 27,835,584      |
| Administrative Support Services   | 5,138,042      | 5,469,504      | 5,558,452          | 5,649,179       | 5,741,721       |
| Support Services - Non-Student Based                                    | 26,593,649     | 25,991,057     | 27,943,703         | 29,480,213      | 31,152,486      |
| Ancillary Services  | 138,151        | 143,950        | 146,297            | 148,692         | 151,135         |
| Total Current Expenditures  | 189,114,504    | 198,244,134    | 209,937,617        | 221,469,039     | 233,974,140     |
| Debt Service  | -              | -              | -                  | -               | -               |
| Capital Outlay  | 50,000         | 453,813        | 453,813            | 453,813         | 453,813         |
| Intergovernmental Charges   | 2,331,936      | 2,306,847      | 12,598,122         | 18,638,182      | 24,641,830      |
| Total Expenditures  | 191,496,440    | 201,004,794    | 222,989,552        | 240,561,034     | 259,069,783     |
| <b>Excess (Deficiency) of Revenues Over (Under)</b>                     |                |                |                    |                 |                 |
| <b>Expenditures</b>   | (10,000,000)   | -              | (15,703,156)       | (22,501,907)    | (20,704,088)    |
| Other Resources   | -              | -              | -                  | -               | -               |
| Other (Uses)  | -              | -              | -                  | -               | -               |
| <b>Excess (Deficiency) of Revenues and Other Resources</b>              |                |                |                    |                 |                 |
| <b>Over Expenditures and Other Uses</b>                                 | (10,000,000)   | -              | (15,703,156)       | (22,501,907)    | (20,704,088)    |
| Fund Balance - Beginning  | 76,768,237     | 104,864,069    | 104,864,069        | 89,160,913      | 66,659,006      |
| Increase (Decrease) in Fund Balance                                     | 38,095,832     | -              | -                  | -               | -               |
| <b>Fund Balance - June 30 (Ending)</b>                                  | 104,864,069    | 104,864,069    | 89,160,913         | 66,659,006      | 45,954,918      |



## **2016-2017 Parent 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.

In November 2016, the parents and guardians of all Northwest Independent School District (NISD) students were invited to complete a parent satisfaction survey. The survey was available for 17 days during which 2,624 respondents provided 3,558 individual responses. This represents an overall parent response rate of 12%, with individual responses representing 16% of the student population. Although the response rate is slightly down from the 13% in 2014, the individual responses increased by 902 total responses. The responses represented all the various educational levels of NISD with 8% preschool representation, 56% elementary school representation, 36% middle school representation, and 36% high school representation. Survey topics included:

- School Climate
- Communications
- Safe and Orderly Environment
- Instructional Program
- Student Support
- Support Services

### **Category Overview**

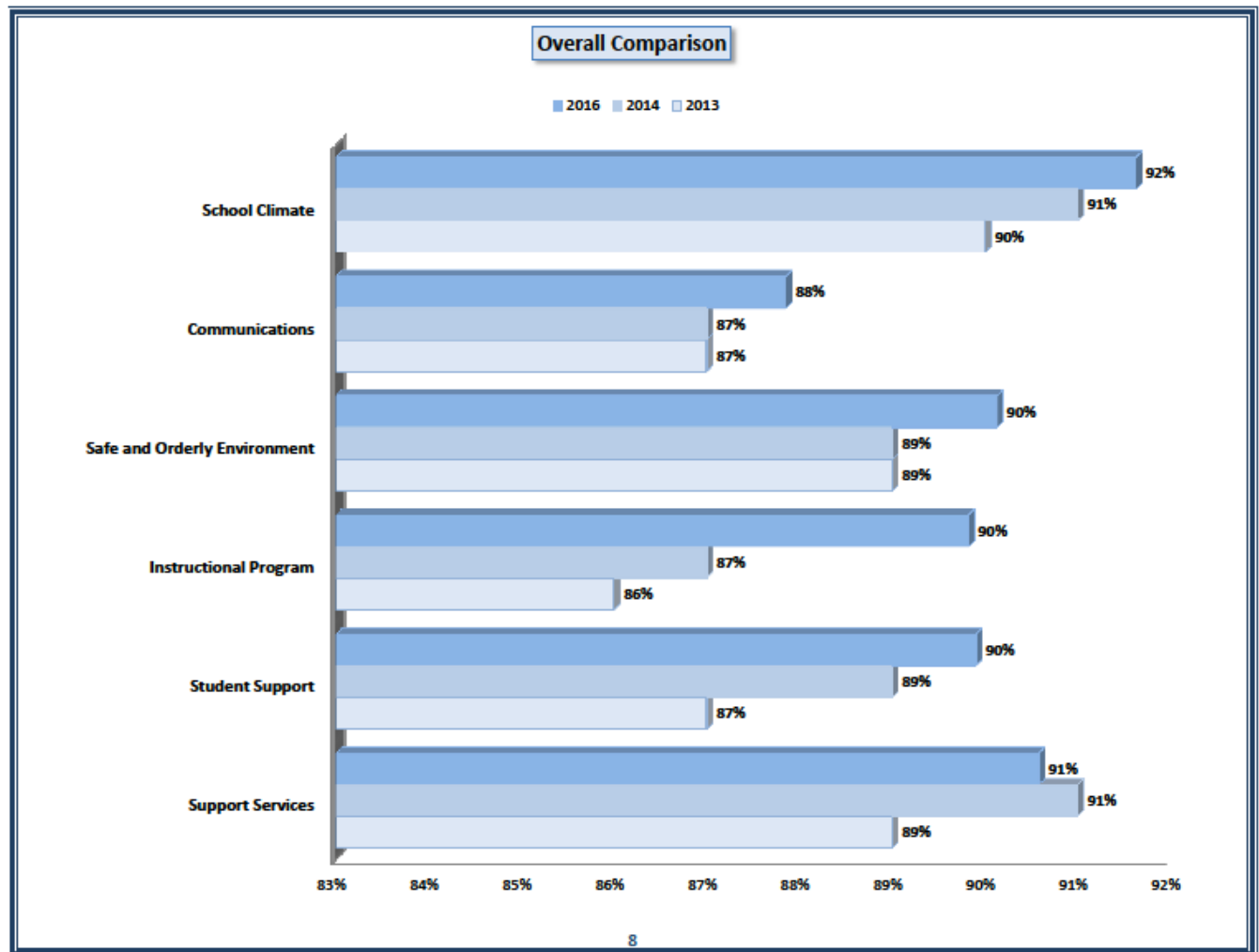
The 2016 Parent Survey responses indicated that respondents had a positive overall view of the NISD campuses, with a 90% overall positive response rate. The overall rate was total calculations of the six categories evaluated based on total percent agree. For overview purposes, all data was rounded to the nearest whole number. Individual category results were also very positive, with the lowest category, Communication, receiving an 88%. Five of the six categories received a 90% or higher positive response rate.

| <b>2016 Category Response Rates</b> | <b>Strongly Agree</b> | <b>Agree</b> | <b>Disagree</b> | <b>Strongly Disagree</b> |
|-------------------------------------|-----------------------|--------------|-----------------|--------------------------|
| <b>School Climate</b>               | 55%                   | 37%          | 7%              | 2%                       |
| <b>Communication</b>                | 45%                   | 43%          | 10%             | 2%                       |
| <b>Safe and Orderly Environment</b> | 51%                   | 39%          | 7%              | 2%                       |
| <b>Instructional Program</b>        | 46%                   | 44%          | 8%              | 2%                       |
| <b>Student Support</b>              | 46%                   | 44%          | 8%              | 2%                       |
| <b>Support Services</b>             | 47%                   | 43%          | 7%              | 3%                       |
| <b>Average</b>                      | <b>49%</b>            | <b>41%</b>   | <b>8%</b>       | <b>2%</b>                |



When comparing NISD's overall total agree percentages, the results of the 2016 Parent Survey extended the positive trend with the overall rate increasing from 89% to 90%, with five of the six category response rates increasing as well.

| 2016 Category Response Rates | Total Agree 2013 | Total Agree 2014 | Total Agree 2016 | Change |
|------------------------------|------------------|------------------|------------------|--------|
| School Climate               | 90%              | 91%              | 92%              | 1%     |
| Communication                | 87%              | 87%              | 88%              | 1%     |
| Safe and Orderly Environment | 89%              | 89%              | 90%              | 1%     |
| Instructional Program        | 86%              | 87%              | 90%              | 3%     |
| Student Support              | 87%              | 89%              | 90%              | 1%     |
| Support Services             | 89%              | 91%              | 91%              | 0%     |
| Average                      | 88%              | 89%              | 90%              | 1%     |



## **Performance Measures – Texas Academic Performance Reports (TAPR)**

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

### **History of the Accountability System**

In 1993, the Texas Legislature mandated the creation of a public school accountability system to evaluate and rate school districts and campuses. A viable and effective accountability system was possible because the necessary infrastructure was already in place: a student-level data collection system, a state-mandated curriculum, and a statewide assessment program tied to the curriculum. This first accountability system remained in use until the 2001–02 school year.

The second accountability system included the **Texas Assessment of Knowledge and Skills (TAKS)** and assigned ratings for the first time in fall 2004. A significant change from the previous system was that TAKS included additional subjects and grades that increased system rigor. Also, districts and campuses were required to meet criteria on up to 25 separate assessment measures and up to 10 dropout and completion measures. The last year for accountability ratings based on the TAKS was 2011.

House Bill (HB) 3, passed by Texas legislature in 2009, overhauled the state assessment and accountability systems to focus on postsecondary readiness for all Texas public school students. Because of the transition to the current assessment program, state accountability ratings were not issued in 2012. TEA worked throughout 2012 with technical and policy advisory committees to develop the current accountability system based on the **State of Texas Assessments of Academic Readiness (STAAR)** program. This accountability system uses a performance index framework to combine a broad range of indicators into a comprehensive measure of district and campus performance. The 2012–13 school year was the first for assigning ratings based on STAAR results.

### **Texas Accountability System**

| <b><u>Description</u></b> | <b><u>STAAR<br/>2011-12</u></b> | <b><u>STAAR<br/>2012-13</u></b> | <b><u>STAAR<br/>2013-14</u></b> | <b><u>STAAR<br/>2014-15</u></b> | <b><u>STAAR<br/>2015-16</u></b> |
|---------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Overall District Rating   | N/A                             | Met Standard                    | Met Standard                    | Met Standard                    | Met Standard                    |

### **Texas Accountability System**

#### **STAAR Percent at Level II Satisfactory Standard or Above**

##### **All Grades**

| <b><u>Description</u></b>  | <b><u>STAAR<br/>2011-12</u></b> | <b><u>STAAR<br/>2012-13</u></b> | <b><u>STAAR<br/>2013-14</u></b> | <b><u>STAAR<br/>2014-15</u></b> | <b><u>STAAR<br/>2015-16</u></b> |
|----------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| All Subjects               | 86%                             | 87%                             | 87%                             | 87%                             | 85%                             |
| Reading                    | 88%                             | 90%                             | 88%                             | 87%                             | 85%                             |
| Mathematics                | 85%                             | 87%                             | 85%                             | 88%                             | 84%                             |
| Writing                    | 77%                             | 74%                             | 83%                             | 81%                             | 81%                             |
| Science                    | 90%                             | 92%                             | 90%                             | 89%                             | 89%                             |
| Social Studies             | 89%                             | 89%                             | 88%                             | 90%                             | 87%                             |
| Economically Disadvantaged | 23.6%                           | 23.2%                           | 19.1%                           | 19.2%                           | 18.7%                           |
| English Language Learners  | 4.8%                            | 4.8%                            | 4.9%                            | 4.8%                            | 4.8%                            |
| At-Risk                    | 25.6%                           | 22.6%                           | 30.7%                           | 31.9%                           | 31.8%                           |

## **Performance Measures – Financial Integrity Rating System of Texas (FIRST)**

This is the 15th year of School FIRST (Financial Accountability Rating System of Texas), a financial accountability system for Texas school districts developed by the Texas Education Agency in response to Senate Bill 875 of the 76th Texas Legislature in 1999. Major changes to the School FIRST system were implemented by the Texas Education Agency in August, 2015 that combined financial indicators with financial solvency indicators, in accordance with House Bill 5, 83rd Texas Legislature, Regular Session, 2013. 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.

This rating shows that Northwest ISD is making the most of our taxpayers' dollars and District schools are accountable not only for student learning, but also for achieving these results cost-effectively and efficiently. Northwest ISD has achieved the highest School FIRST for all of the previous thirteen years.



### **Financial Integrity Rating System of Texas**

## **2016-2017 RATINGS BASED ON SCHOOL YEAR 2015-2016 DATA - DISTRICT STATUS DETAIL**

| <b>Name:</b> <b>NORTHWEST ISD(061911)</b> |  | <b>Publication Level 1:</b> 8/8/2017 2:29:29 PM |       |
|---|--|---|-------|
| <b>Status:</b> <b>Passed</b>              |  | <b>Publication Level 2:</b> 8/8/2017 2:29:29 PM |       |
| <b>Rating:</b> A = Superior               |  | <b>Last Updated:</b> 8/8/2017 2:29:29 PM        |       |
| <b>District Score:</b> 100                |  | <b>Passing Score:</b> 60                        |       |
| #   | Indicator Description  | Updated   | Score |
| 1   | <u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>                            | 3/28/2017<br>11:24:11 AM                        | Yes   |
| 2   | Review the AFR for an unmodified opinion and material weaknesses. The school district must pass 2.A to pass this indicator. The school district fails indicator number 2 if it responds "No" to indicator 2.A. or to both indicators 2.A and 2.B.                      |   |       |
| 2.A                                       | <u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u> | 3/28/2017<br>11:24:11 AM                        | Yes   |

|     |   |                          |     |
|-----|---|--------------------------|-----|
| 2.B | <u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.)</u>  | 3/28/2017<br>11:24:12 AM | Yes |
| 3   | <u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u> | 3/28/2017<br>11:24:12 AM | Yes |
| 4   | <u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?</u>   | 3/28/2017<br>11:24:12 AM | Yes |
| 5   | <u>Was the total unrestricted net position balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Position greater than zero? (If the school district's change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.)</u>   | 3/28/2017<br>11:24:13 AM | Yes |
| 6   | <u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? (See ranges below.)</u>   | 3/28/2017<br>11:24:13 AM | 10  |
| 7   | <u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? (See ranges below.)</u>  | 3/28/2017<br>11:24:13 AM | 10  |
| 8   | <u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.) (See ranges below.)</u>  | 3/28/2017<br>11:24:13 AM | 10  |
| 9   | <u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?</u>   | 3/28/2017<br>11:24:14 AM | 10  |
| 10  | <u>Was the debt service coverage ratio sufficient to meet the required debt service? (See ranges below.)</u>  | 5/18/2017<br>12:21:19 PM | 10  |

|    |   |                          |    |
|----|---|--------------------------|----|
| 11 | <u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)</u>   | 3/28/2017<br>11:24:15 AM | 10 |
| 12 | <u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease, the school district will automatically pass this indicator.)</u> | 6/21/2017<br>8:16:22 PM  | 10 |
| 13 | <u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?</u>                          | 3/28/2017<br>11:24:15 AM | 10 |
| 14 | <u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>             | 3/28/2017<br>11:24:16 AM | 10 |
| 15 | <u>Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?</u>  | 3/28/2017<br>11:24:16 AM | 10 |

## DETERMINATION OF RATING

**A.** Did the district answer 'No' to Indicators 1, 3, 4, 5, or 2.A? 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. (Indicators 6-15)

|                                    |        |
|------------------------------------|--------|
| <b>A = Superior</b>                | 90-100 |
| <b>B = Above Standard</b>          | 80-89  |
| <b>C = Meets Standard</b>          | 60-79  |
| <b>F = Substandard Achievement</b> | <60    |

**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.

## **District, Student, and Staff Accomplishments for 2016-2017**

### **District/Campus Accomplishments**

For the second consecutive year, NISD has been named to the **College Board AP Honor Roll**. NISD is one of 23 districts in Texas to receive this recognition.

NISD Board of Trustees received the **Dr. John R. Hoyle Memorial Administrative Leadership Institute's Texas School Board Excellence Award** for excellence in education.

Northwest ISD is a member of the **Texas High Performance Schools Consortium, selected by the Texas Education Agency**, which extends the ongoing work of the Public Education Visioning Institute. The vision encourages innovation, creativity and more meaningful assessment and accountability measures.

Northwest ISD received **high marks on a recent security audit**. Results showed a significant amount of work and capital has been invested in the schools' physical security.

NISD ranks in '**Top 100' Best Food School Districts in America**. NISD ranks 96 in the nation and eighth in the state of Texas.

**Northwest ISD has earned a 4.0 star rating in the Financial Allocation Study for Texas report for low cost, high efficiency operations. The district received a rating of "Superior Achievement" under Texas' Schools FIRST financial accountability rating system for the tenth consecutive year.**

The Northwest Independent School District budget document has been awarded the **Meritorious Budget Award** by ASBO for the fiscal years 2001-2002 through 2014-2015 and the **Distinguished Budget Presentation Award** by GFOA for the fiscal years 2002-2003 through 2015-16.

Additionally, the Northwest Independent School District Comprehensive Annual Financial Report has been awarded the **Certificate of Excellence in Financial Reporting** by the Association of School Business Officials for the 17<sup>th</sup> time and the **Meritorious Budget Award** for the 15<sup>th</sup> year.

Northwest ISD received the **Award of Merit for Purchasing Operations** with Recognized Status from the Texas Association of School Business Officials for the fifth consecutive year.

**The NISD Partners in Education program has recognized 103 official partners this year with a dedicated commitment to Northwest ISD students and a partnership with the school district.**

For the third consecutive year, NISD has been recognized as a **Fit-Friendly Workplace** by the American Heart Association.

NISD was recognized by **Texas School Business Magazine's Texas Bragging Rights** for the NISD Wellness Center.

**Roanoke and Granger elementary schools and Medlin Middle School** have been announced as recipients of a **Promising Practices Award from the Character Education Partnership**.

NISD received a **School Safety Certification** by the Texas School Safety Center at Texas State University.

The **Consortium of School Networking** recognized the technology division with the **Team Award**.

Steele Accelerated High School's environmental systems class collected 3,600 pounds of recycled items and placed **sixth in the state in the Keep America Beautiful Recycle Bowl competition**.

The NISD **communications department** received two awards from the **National School Public Relations Association** for the "I Love NISD" campaign and the "On the Grow" video production.

The National Parent Teacher Association has named **Pike Middle School and Northwest High School to its list of just 173 Schools of Excellence.**

The **NISD Twitter account, @NorthwestISD**, was ranked first ahead of several larger area school districts by the **Texas Social Media Research Institute** as the **No. 1 Texas school district account for Region XI.**

Northwest ISD was named one of five finalists in the **H-E-B Excellence in Education Awards** in the large school districts category.

**Beck Elementary School** was named a **2017 Texas School of Character** – one of only seven state schools to receive the recognition – for its commitment to nurturing well-rounded students who represent their school and community with honor. Beck was later named a **2017 National School of Character**, a recognition awarded to just 83 schools across the United States.

Northwest ISD's **communications team** earned **11 state awards in the Texas School Public Relations Association's annual Star Awards banquet.** These awards serve as the top professional honors for school public relations professionals in the state.

**Eaton High School's design** earned the **Caudill Class recognition** in the Texas Association of School Administrators' annual architecture competition, the top honor available for a school's architecture.

Haslet and Hughes elementary schools and Byron Nelson High School were named recipients of the **Counselors Reinforcing Excellence for Students in Texas – or CREST – award.** This award is the top honor for public school counseling staffs in the state.

Northwest ISD was ranked No. 8 in the Center for Digital Education's and National School Board Association's **2016-17 Digital School Districts Survey.** The selection annually goes to school districts that demonstrate pioneering uses of technology and most fully implementing technology benchmarks as part of digital education.

Chisholm Trail Middle School has been named to the **Texas Schools to Watch** list for the third consecutive time, honoring the school's commitments to academics and ensuring all students reach lofty achievement levels. The program honors middle-level schools across the state based on academic excellence, responsiveness to the needs and interests of students, a commitment to all students, and strong organizational structures and processes.

The National Association of Music Merchants Foundation named Northwest ISD to its **2017 Best Communities for Music Education** list, marking the ninth consecutive time the district has received the honor. School districts selected to this list are awarded for their demonstration of outstanding achievement in efforts to provide music education and access to all students.

**Steele Accelerated High School** has been named to the U.S. News & World Report 2017 Best High Schools list, earning the bronze ranking. The recognition places Steele in the top third of schools across the nation, according to the publication.

**Educational Results Partnership and the Institute for Productivity in Education** recognized Steele Accelerated High School as a 2016 Texas Honor Roll awardee. Steele earned the recognition for demonstrating consistently high levels of student academic achievement, student improvement over time and a reduction in achievement gaps.

## Student Accomplishments

The number of students earning **National Merit Recognition** doubled from 13 to 26.

Byron Nelson High School senior Gabrielle Williams is among the approximately 15,000 **semifinalists in the 62nd annual National Merit Scholarship Program**. Gabrielle's honor means she is among the top 1 percent of students in the United States who took the PSAT or National Merit Scholarship Qualifying Test.

Fifteen NISD students have been named **Commended Students in the National Merit Scholarship Program**.

Two NISD students have been named **National Hispanic Recognition Scholars**.

Northwest ISD music groups accumulated a record-setting number of **"Sweepstakes" awards** during the 2015-16 school year, with 40 ensembles receiving this high competition score.

Three NISD teams from Tidwell Middle School, Lakeview Elementary School, and Seven Hills Elementary School **advanced to the Global Finals Destination Imagination Tournament**. Tidwell Middle School received first place out of 57 teams in the Instant Challenge competition.

Northwest High School senior Austin Hille will advance to the **National Speech and Debate Association Tournament** in Salt Lake City this June after winning first place in dramatic interpretation at the National Qualifier.

The **Gene Pike Varsity Women's Select Choir** has been selected as one of only three treble choirs in the entire state to perform for the **2016 Middle School/Junior High National Conference for Choral Music**.

Steele Accelerated High School is the recipient of a **\$40,000 grant** from BK to "flip a classroom."

With its 2016 win, the **Byron Nelson High School solar car team** has won first place three consecutive years in the **Solar Car Challenge**.

**In its first year as a firm, the Byron Nelson High School Virtual Enterprise International Business Program has been named** national champions at the Global Business Challenge and International Trade Show.

The class of 2017 earned a combined total of more than **\$34 million in scholarships**.

**The NISD Culinary team is the Texas ProStart Culinary Champions for the fourth consecutive year. The culinary team received first place and the management team received second place.**

**The culinary arts team received third place at the National ProStart Invitational in Grapevine.**

Byron Nelson High School **speech and debate team has been named the 4A State Champions**. This is the team's second state title in three years.

**Byron Nelson High School business team** earned first place in the commercial competition in the **VEI South Region Trade Show and Business Plan Competition** in South Carolina.

NHSTV has been named the **Best Video Newscast** in Texas at the **Technology Student Association Competition**.

Four Academy of Media Arts and Technology students received **second place at the National Convention of Student Television Network** for "man on the street reporting."

The **Byron Nelson High School debate team** has won the **state championship title**. This is the second state title in three years. Two students qualified for the **National Speech and Debate Association's National Tournament**.

The **Byron Nelson High School speech and debate team** have received the National Speech and Debate Associations **prestigious 100 Club title**.



**The Byron Nelson High School softball team** has been recognized by the National Fastpitch Coaches Association for having the **highest high school team grade point average in the nation for four consecutive years.**

**Byron Nelson High School FFA team** receives state honors and made NISD history by being the highest placing team and taking the most students to a state **FFA Leadership Career Development Event.**

The **Veterinary Science Team from Byron Nelson High School** earned the first **state championship win** in Northwest ISD FFA veterinary tech history.

Northwest High School speech team members **Austin Hille** and **Isaiah Thompson** placed **seventh in the nation for Duo Interpretation at the Harvard National Tournament.**

**Culinary Arts students' recipe** has been selected for the **PF Changs Kid's Menu** as part of the Medical City Children's Hospital Kid Fit Menu program.

**Devon Energy awarded Seven Hills Elementary a \$10,000 grant** to purchase a mobile STEM and maker space labs to be used to build resources to support the school's STEM initiative.

The Byron Nelson High School student council is the recipient of the **Texas Association of Student Councils Top 10 Project and Video award** for their Dude Be Nice Week – a program used to increase campus morale and spirit.

Byron Nelson High School senior **Caroline Gross** has received the **Texas Woman's University Chancellor's Endowed Scholarship Award.**

Three Byron Nelson High School students qualified for the **Texas Forensic Association State Tournament.** **Luke Chitwood** qualified in humorous interpretation, **Claire Perkins** qualified in original oratory and **Hannah Stauss** qualified in dramatic interpretation.

Northwest ISD's high school fine arts programs combined to have six students named to the **Texas Music Educator Association's all-state music groups.** Byron Nelson senior Joseph Caskey was named to **All-State Choir** for bass, and senior classmate Gini Choi was named to the **All-State Symphony Orchestra** for violin. Eaton High School junior Hunter Kuhlman was named to the **All-State Jazz Ensemble 2** for bass trombone, and freshman classmate Micah Northam was named to the **All-State Symphonic Band** for French horn. Northwest junior Cynthia Kaniki was named to the **All-State Treble Choir** as an alto 2, and junior classmate Jonathan Sneed was named to **the All-State Tenor-Bass Choir** as a tenor 1.

The staff of NHSTV, the student-run television network at Northwest High School operated by the Academy of Media Arts & Technology, was named the **Best Daily Live Show in the Southwest Region by the Student Television Network** for the second consecutive year.

Northwest ISD's Academy of Business Management & Entrepreneurship, housed at Eaton High School, qualified 54 students to compete in the **Texas DECA's State Career Development Conference**, a massive increase from the 17 students who qualified in 2015-16.

A Pike Middle School robotics team – composed of **Alex Earnhart, Claire Johnson, Matthew Pope** and **Caleb Skeem** – qualified for the **Texas Computer Education Association's State Robotics Contest** for its robot that folds laundry on its own with the push of a button.

Campus Crime Stoppers honored six students from Northwest ISD's three comprehensive high schools – **Madeleine Azcona** (Northwest), **Haley Coffman** (Byron Nelson), **Nicholas Cosper** (Eaton), **Ethan Montandon** (Northwest), **Kassy Norman** (Byron Nelson) and **Lauren Plasencia** (Eaton). These students received three awards at the **Campus Crime Stoppers Conference** for the state, including the productivity award for medium-sized school districts, best website and best social media platform.

Six Northwest ISD **Destination Imagination teams** advanced to the **Texas Destination Imagination State Tournament.** These six teams are part of 32 district teams that medaled at Destination Imagination's Greater Fort

Worth Regional Tournament. Of those six teams, three – representing Chisholm Trail and Medlin middle schools and Thompson Elementary School – qualified for the **Destination Imagination Global Finals**. At the Global Finals, Chisholm Trail’s qualifying team **placed eighth** in its event, “top secret.”

Northwest ISD’s **Academy of Business Management & Entrepreneurship**, housed in Eaton High School, qualified 15 students to participate in the **International Career Development Conference**. These students placed first or second in their disciplines at the State Career Development Conference, or were chosen for their accomplishments.

Five Northwest ISD wrestlers earned medals at the **2017 UIL Wrestling State Tournament**, including one state championship. From Eaton High School, **Kiylie Delgado** earned bronze in the 102-pound girls classification, and **Mattison Parker** earned bronze in the 119-pound girls classification. These are the first state medals in Eaton wrestling history. Northwest High School was led by **Mike Kumlien**, who earned a gold medal and state championship in the 132-pound boys classification. He was joined in medaling by Northwest teammates **Schon Ausman**, who earned bronze in the 145-pound boys classification, and **Andrena Carter**, bronze medalist in the 165-pound girls classification.

As of May 2017, 60 Northwest ISD student-athletes have **signed to play collegiate sports**, including **31 Northwest High School students** and **29 Byron Nelson high school students**.

Northwest High School’s boys basketball team advanced to the **UIL State Basketball Tournament** for the first time in school and district history, falling in the state semifinals in 2017. The team earned district, bi-district, area and region championships along the way to the state tournament.

Eaton High School’s one-act play advanced to the **area round of 2017 UIL competition**, while Northwest High School’s one-act play advanced to the **5A region meet**.

Byron Nelson High School earned 13 nominations in the sixth annual **Dallas Summer Musicals High School Musical Theatre Awards**, the second-most nominations of any school. Students earned nominations in every acting category of the prestigious musical theatre competition.

Byron Nelson High School earned seven nominations in the **Betty Lynn Buckley Awards**, and Northwest High School earned six nominations. At the theatre awards program’s ceremony, Byron Nelson earned the **top play** award, while **Joe Caskey** won the **best actor in a play** award and **Emma Horn** won the **excellence in sound design** award.

Three Northwest ISD students and one team qualified for the **2017 UIL Academic State Meet**. Eaton’s **Nathan Newton** (current issues) and **Taylor Glissman** (editorial writing) qualified for the meet, as did Byron Nelson’s **Hannah Stauss** (poetry interpretation). Eaton’s current issues team – composed of **Zack Flowers**, **Avery Nennmann**, **Nathan Newton** and **Zach Sheehan** – also qualified for the meet.

Hatfield Elementary School’s fifth-grade GATES class won the **American Farm Bureau Foundation for Agriculture’s Purple Plow Challenge** in the **H2Grow Maker Space category**. The students won the challenge by using pet fish to fertilize a sustainable food source.

Three Northwest ISD students earned medals at the **2017 UIL Track & Field State Meet**, including two earning state championships. Byron Nelson’s **Sanna Barnes** earned gold in the 6A girls high jump, Northwest’s **Caden McDonald** earned gold in the 5A boys discus throw and Eaton’s **Allyn Tyer** earned bronze in the 5A girls pole vault.

Three Byron Nelson High School culinary arts students – Amanda Arts, Taylor Carnes and Joshua Williams – earned bronze in Aramark’s **Lone Star Chef Competition** with their recipe of a glazed chicken teriyaki with pineapple brown rice. Their recipe was featured on a districtwide lunch menu in May.

## Staff Accomplishments

Beck Elementary School Principal **Sandy Conklin** is the **2016 H-E-B Excellence in Education Elementary Principal winner**, spotlighting some of the best educators in Texas for 15 years.

Byron Nelson High School Academy of Biomedical Sciences teachers Monica Valenta and Patrick Matouse have been selected to participate in a **pilot program working with secondary biology students to map neurons in fly brains**.

The Northwest ISD Education Foundation presented **29 grants** to 14 campuses totaling \$100,000.

The Northwest ISD technology department is the recipient of an **Honorable Mention for CoSN's 2016 Team Achievement Award**.

**Michael Griffin, Ed.D.**, Executive Director of Elementary Education, has been accepted as a member of **Learning Forward's Academy Class of 2018**.

Medlin Middle School Principal Eric Drewery, Ed.D., and Eaton High School Principal Carri Eddy, Ed.D., are two of 95 principals from 61 school districts and four charter schools selected to participate in a **summer leadership program at The Principals' Center at the Harvard Graduate School of Education**.

Northwest High School Principal Jason Childress has been named the Texas Association of Secondary School Principals **Region XI Principal of the Year**. Eaton High School Associate Principal Philo Waters, Ed.D., has been named the **TASSP Region XI Assistant Principal of the Year**.

Roanoke Elementary School teacher **Monica Lemke** was named the **2016 Region XI Elementary Teacher of the Year**.

Byron Nelson High School Associate Principal **Todd Rogers** and Northwest ISD Director of Counseling **Jamie Farber** have been honored by the **Texas School Counselor Association**. Mr. Rogers has been named the **Counselor Advocate of the Year** and Ms. Farber has been named the **Counselor Supervisor of the Year**.

**Adam Feind**, Northwest ISD's chief technology officer, received the **Grace Hopper Outstanding CTO of the Year Award from the Texas K-12 CTO Council**.

Two Northwest ISD assistant football coaches, Eaton's **Zach Woodward** and Northwest's **Bobby Allison**, were named **Dave Campbell's Assistant Coach of the Week** during the 2016 season.

Nine Northwest ISD coaches were named **district Coach of the Year** for their respective sports. These include Byron Nelson's **Travis Pride** (football); Eaton's **Lynn Rottman** (softball) and **Brad Turner** (football); and Northwest's **Brad Armour** (tennis), **Mike Hatch** (boys basketball), **John Herrick** (baseball), **Dan McCready** (wrestling), **Nathan Moses** (golf) and **Kristi Pottorff** (swimming).

Two coaches earned area recognitions as **Bill Poe** was named **Keller Citizen Football Coach of the Year** and **Jennifer Chandler** was named **Star-Telegram 5A Volleyball Coach of the Year**.

Eaton High School's **Mark Springer** earned **5A Assistant Coach of the Year** honors at the **2017 UIL Wrestling State Tournament**.

Byron Nelson High School's **Wendy Bramlett** earned the **best direction** award at the **2017 Dallas Summer Musicals High School Musical Theatre Awards**.

## THE DISTRICT AREA ECONOMY

The commercial, industrial, and residential growth of the District has kept pace with that of the Fort Worth/Dallas area, and has been aided by the District's close proximity to both Dallas/Fort Worth International Airport and Fort Worth's Alliance Airport.

### Other Institutions of Higher Learning

In addition, the following major colleges are located within a 100-mile radius of the District.

|                                  |                      |
|----------------------------------|----------------------|
| Austin College                   | Sherman, Texas       |
| Dallas Community College System  | Dallas County, Texas |
| Texas A&M University at Commerce | Commerce, Texas      |
| Grayson County Community College | Sherman, Texas       |
| Southern Methodist University    | Dallas, Texas        |
| Texas Christian University       | Fort Worth, Texas    |
| Texas Woman's University         | Denton, Texas        |
| University of Dallas             | Dallas, Texas        |
| University of North Texas        | Denton, Texas        |
| University of Texas at Arlington | Arlington, Texas     |
| University of Texas at Dallas    | Dallas, Texas        |

### Area Developments

#### AllianceTexas

AllianceTexas, developed by Hillwood - a Perot Company, is an 18,000-acre master-planned, mixed-use community located in north Fort Worth. AllianceTexas offers a variety of commercial real estate options, including new industrial, office and retail space. Anchored by the multi-modal inland port known as the Alliance Global Logistics Hub, AllianceTexas is home to more than 400 companies, over 40,000 employees and integrated home options for any budget and lifestyle.

#### **Global Logistics Hub**

Centrally located in the United States, the 18,000-acre AllianceTexas development is anchored by the Alliance Global Logistics Hub, one of the world's premier inland ports. The Alliance Global Logistics Hub offers strategic multi-modal transportation infrastructure, including:

- BNSF Railway's Alliance Intermodal Facility
- Two Class I rail lines (BNSF and UP)
- Fort Worth Alliance Airport - the world's first industrial airport
- Interstate Highway 35W from Mexico to Canada, Texas Highways 114 and 170, FedEx Southwest Regional Sort Hub, and UPS Hub

In addition to the established transportation infrastructure at the Alliance Global Logistics Hub, there are significant economic benefits and supply-chain services available, including:

- Foreign-Trade Zone (FTZ) #196
- User-friendly FTZ services
- Triple Freeport Inventory Tax Exemption
- Air cargo ground handling and aviation services
- Existing rail-served facilities
- Third-party logistics
- Workforce recruitment and retention services

**Industrial/Flex**

Facilities are constructed with high standards, incorporating LEED elements. Sectors zoned for industrial and flex space include:

- Alliance Center
- Alliance Commerce Center
- Alliance Gateway
- Westport at Alliance
- Alliance Center North

**Office**

The office market at Alliance Texas offers more than 4 million square feet of corporate campus, Class A office and flex space. Alliance Texas has a multitude of office amenities including business services, retail, dining, medical services, and more. The development's proximity to DFW Airport enables passenger service to all major cities in North America within four hours. Fort Worth Alliance Airport, which anchors the project, provides the best of corporate aviation service

**Fort Worth Alliance Airport**

Fort Worth Alliance Airport (AFW) is the world's first 100% industrial airport designed for cargo and corporate aviation. AFW features a vast array of flight services, including air cargo, corporate and military aviation, and is the cornerstone for the nation's fastest-growing industrial complex, the Alliance Global Logistics Hub. There is no finer facility for corporate, industrial/air cargo or military aviation than Fort Worth Alliance Airport.

Owned by the City of Fort Worth and managed by privately-held Alliance Air Services, Fort Worth Alliance Airport provides state-of-the-art infrastructure and an award-winning FAA Air Traffic Control Tower.

**Retail**

Several unique retail centers are available within the 18,000-acre Alliance Texas® development that provide needed services to a variety of customers. With an abundance of daytime professionals and a growing residential market, Alliance Texas is an excellent location for shopping, dining, entertainment and business services.

As Alliance Texas matures into a world-class development, it continues to drive tremendous growth in one of the fastest-growing areas of the country's most vibrant state. 2010 Census data revealed that Fort Worth has grown by 38.6 percent since 2000, adding over 200,000 new residents, with much of that growth taking place in the north Fort Worth / Alliance corridor. In fact, Fort Worth ranked as the fastest-growing large city (population over 500,000) in the entire U.S. for the past decade. Tarrant County, in which Fort Worth is found, grew by over 25 percent over the period, adding more than 350,000 new residents. Nearby communities of Haslet, Roanoke and Keller, Texas also experienced tremendous growth, making Alliance Texas an ideal location for retail. A variety of retail environments are available within Alliance Texas, including:

- Alliance Crossing
- Alliance Town Center
- Heritage Marketplace
- Lone Star Crossing
- Westlake Corners

## **Texas Motor Speedway**

Texas Motor Speedway became part of the motorsports landscape in 1997. With an overall capacity in excess of 190,000, Texas Motor Speedway is among the largest sports stadiums in America and the enormity of the Fort Worth venue is no better exemplified by the fact that four Cowboys Stadiums, home of the Dallas Cowboys, can fit inside.

Texas Motor Speedway showcases a 1.5-mile oval with 24-degree banking in the turns and caters primarily to stock cars, trucks and open-wheel racing. The speedway currently plays host to two races each in the NASCAR Sprint Cup Series, Nationwide Series and Camping World Truck Series, and one Verizon Indy Car Series event.

## **Employment Data**

|                       | <b>Annual Averages</b> |             |             |             |             |
|-----------------------|------------------------|-------------|-------------|-------------|-------------|
| <b>Denton County</b>  | <b>2015</b>            | <b>2015</b> | <b>2014</b> | <b>2013</b> | <b>2012</b> |
| Civilian Labor Force  | 443,801                | 403,838     | 395,048     | 387,717     | 379,309     |
| Total Employment      | 428,611                | 384,713     | 373,134     | 364,292     | 353,059     |
| Unemployment          | 15,190                 | 19,125      | 21,914      | 23,425      | 26,250      |
| Percent Unemployment  | 3.42%                  | 4.74%       | 5.55%       | 6.04%       | 6.92%       |
| <b>Tarrant County</b> |                        |             |             |             |             |
| Civilian Labor Force  | 1,008,020              | 983,469     | 970,566     | 956,445     | 943,990     |
| Total Employment      | 968,246                | 932,624     | 911,064     | 892,959     | 870,577     |
| Unemployment          | 39,774                 | 50,845      | 59,502      | 63,486      | 73,413      |
| Percent Unemployment  | 3.95%                  | 5.17%       | 6.13%       | 6.64%       | 7.78%       |
| <b>Wise County</b>    |                        |             |             |             |             |
| Civilian Labor Force  | 29,155                 | 29,574      | 29,218      | 28,800      | 28,501      |
| Total Employment      | 27,769                 | 28,149      | 27,498      | 26,952      | 26,443      |
| Unemployment          | 1,386                  | 1,425       | 1,720       | 1,848       | 2,058       |
| Percent Unemployment  | 4.75%                  | 4.82%       | 5.89%       | 6.42%       | 7.22%       |
| <b>State of Texas</b> |                        |             |             |             |             |
| Civilian Labor Force  | 13,284,623             | 12,989,684  | 12,819,871  | 12,626,593  | 12,496,287  |
| Total Employment      | 12,671,801             | 12,307,481  | 12,007,330  | 11,762,217  | 11,506,025  |
| Unemployment          | 612,822                | 682,203     | 812,541     | 864,376     | 990,262     |
| Percent Unemployment  | 4.61%                  | 5.25%       | 6.34%       | 6.85%       | 7.92%       |

**Source:** Texas Workforce Commission.

## **Health Services**

The Metroplex area, including the District, is served by more than 70 hospitals which offer specialized services such as organ transplantation, major trauma care, cancer treatment, kidney dialysis and chemical dependency treatment.

## **Air Transport and the Airline Industry**

**DFW Airport** is located between the Cities of Dallas and Fort Worth and is the principal air carrier facility serving the North Central Texas region and the Dallas/Fort Worth metropolitan area (the “Metroplex”). The Metroplex contains 24 percent of the state’s population and 27 percent of the labor force. Population growth, corporate activity, and business diversity are significant drivers of the Airport’s business.

DFW’s central North American location makes it the preeminent U.S. hub and connecting point for the entire continent. DFW’s strategic central location, superior air service, and diverse economy are the major reasons that businesses relocate to the area and propel the Metroplex to be the fastest-growing metropolitan market in the United States with one of the most stable economies. There are 17 Fortune 500 companies headquartered in the Metroplex, including Exxon Mobil, AT&T and J.C. Penney. The region’s diverse economy has enabled it to weather economic downturns in key sectors.

DFW is known as the economic engine for the North Texas region with an estimated annual impact of \$15.7 billion, 321,000 jobs, and \$7.4 billion in payroll based on the most recent North Texas Commission and University of North Texas data. These jobs consist of airport and airline employees, as well as construction, maintenance, hospitality and tourism employees.

**The City of Fort Worth Aviation Systems** is home to three world-class airports – **Alliance, Meacham International and Spinks**. Each airport offers a diverse industrial base, which makes it an attractive location for a variety of businesses. Both Meacham International and Spinks Airports provide regional aviation services for air charter, corporate, business and recreational flyers. The airports feature full service FBOs, multiple maintenance facilities, flight schools, on site rental car facilities, and hotel facilities only minutes away. Owned by the City of Fort Worth and managed by privately-held Alliance Air Services, Fort Worth Alliance Airport provides a state-of-the-art infrastructure servicing air cargo, corporate aviation and military flight needs.

## **Surface Transport**

Three interstate highways (Interstate 20, Interstate 30 and Interstate 35), five federal and four state highways provide all-weather routes within Fort Worth and to and from the rest of the nation. Interstate 820, which encircles the City, allows quick access to all parts of the Fort Worth area.

Fort Worth is served by six major railroad systems one of which, Burlington Northern/Santa Fe Railroad, has its corporate headquarters in Fort Worth. Rail passenger service is provided through Fort Worth, including AMTRAK service between Houston and Chicago. Fort Worth’s position as a major southwest distribution center is supported by the presence of 75 regular route motor carriers with over 750 schedules. Local transit service is provided by The T, operated by the Fort Worth Transportation Authority. Trinity Railway Express provides service for the Metroplex. Greyhound Trailways Bus Lines furnish Fort Worth with transcontinental passenger service; intrastate bus service is provided by Transportation Enterprises and Texas Bus Lines.

## NORTHWEST ISD

2017-2018  
CALENDAR

Adopted

| August 2017   |    |    |    |    |    |    | September 2017 |    |    |    |    |    |    |
|---------------|----|----|----|----|----|----|----------------|----|----|----|----|----|----|
| Su            | M  | Tu | W  | Th | F  | Sa | Su             | M  | Tu | W  | Th | F  | Sa |
|               |    |    | 1  | 2  | 3  | 4  | 5              |    |    |    |    | 1  | 2  |
| 6             | 7  | 8  | 9  | 10 | 11 | 12 | 3              | 4  | 5  | 6  | 7  | 8  | 9  |
| 13            | 14 | 15 | 16 | 17 | 18 | 19 | 10             | 11 | 12 | 13 | 14 | 15 | 16 |
| 20            | 21 | 22 | 23 | 24 | 25 | 26 | 17             | 18 | 19 | 20 | 21 | 22 | 23 |
| 27            | 28 | 29 | 30 | 31 |    |    | 24             | 25 | 26 | 27 | 28 | 29 | 30 |
|               |    |    |    |    |    |    |                |    |    |    |    |    |    |
| October 2017  |    |    |    |    |    |    | November 2017  |    |    |    |    |    |    |
| Su            | M  | Tu | W  | Th | F  | Sa | Su             | M  | Tu | W  | Th | F  | Sa |
| 1             | 2  | 3  | 4  | 5  | 6  | 7  |                |    |    | 1  | 2  | 3  | 4  |
| 8             | 9  | 10 | 11 | 12 | 13 | 14 | 5              | 6  | 7  | 8  | 9  | 10 | 11 |
| 15            | 16 | 17 | 18 | 19 | 20 | 21 | 12             | 13 | 14 | 15 | 16 | 17 | 18 |
| 22            | 23 | 24 | 25 | 26 | 27 | 28 | 19             | 20 | 21 | 22 | 23 | 24 | 25 |
| 29            | 30 | 31 |    |    |    |    | 26             | 27 | 28 | 29 | 30 |    |    |
|               |    |    |    |    |    |    |                |    |    |    |    |    |    |
| December 2017 |    |    |    |    |    |    | January 2018   |    |    |    |    |    |    |
| Su            | M  | Tu | W  | Th | F  | Sa | 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 |    |    |    |
|               |    |    |    |    |    |    |                |    |    |    |    |    |    |
| February 2018 |    |    |    |    |    |    | March 2018     |    |    |    |    |    |    |
| Su            | M  | Tu | W  | Th | F  | Sa | Su             | M  | Tu | W  | Th | F  | Sa |
|               |    |    |    |    |    |    |                |    |    |    |    |    |    |
|               |    |    |    |    |    |    | 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 |    |    |    |
|               |    |    |    |    |    |    |                |    |    |    |    |    |    |
| April 2018    |    |    |    |    |    |    | May 2018       |    |    |    |    |    |    |
| Su            | M  | Tu | W  | Th | F  | Sa | Su             | M  | Tu | W  | Th | F  | Sa |
| 1             | 2  | 3  | 4  | 5  | 6  | 7  |                |    |    | 1  | 2  | 3  | 4  |
| 8             | 9  | 10 | 11 | 12 | 13 | 14 | 6              | 7  | 8  | 9  | 10 | 11 | 12 |
| 15            | 16 | 17 | 18 | 19 | 20 | 21 | 13             | 14 | 15 | 16 | 17 | 18 | 19 |
| 22            | 23 | 24 | 25 | 26 | 27 | 28 | 20             | 21 | 22 | 23 | 24 | 25 | 26 |
| 29            | 30 |    |    |    |    |    | 27             | 28 | 29 | 30 | 31 |    |    |
|               |    |    |    |    |    |    |                |    |    |    |    |    |    |
| June 2018     |    |    |    |    |    |    |                |    |    |    |    |    |    |
| Su            | M  | Tu | W  | Th | F  | Sa | Su             | M  | Tu | W  | Th | F  | Sa |
|               |    |    |    |    |    |    |                |    |    |    |    |    |    |
|               |    |    |    |    |    |    | 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 |
|               |    |    |    |    |    |    |                |    |    |    |    |    |    |

|     |                                 | Days       | Minutes       |
|-----|---------------------------------|------------|---------------|
| 1st | August 28-September 29          | 24         | 10,560        |
| 2nd | October 2-November 3            | 23         | 10,120        |
|     | Early Release - October 6       | 1          | 420 *         |
| 3rd | November 6-December 22          | 28         | 12,320        |
|     | Early Release - December 21, 22 | 2          | 840 *         |
|     | <b>First Semester</b>           | <b>78</b>  | <b>34,260</b> |
| 4th | January 9-February 15           | 27         | 11,880        |
|     | Early Release - February 16     | 1          | 420           |
| 5th | February 20th-April 13          | 33         | 14,520        |
| 6th | April 16-June 1                 | 32         | 14,080        |
|     | Early Release - May 31, June 1  | 2          | 840 *         |
|     | <b>Second Semester</b>          | <b>95</b>  | <b>41,740</b> |
|     | <b>Total</b>                    | <b>173</b> | <b>76,000</b> |

\* Includes 180 approved waiver minutes for each early release day = 420 minute day

|   |                                   |   |                                |
|---|-----------------------------------|---|--------------------------------|
|  | Student/Staff Holiday             |  | Early Release                  |
|  | New Teacher Orientation           |  | Bad Weather Make Up Day        |
|  | Student Holiday/Professional Days |  | Begin Six Weeks Grading Period |
|  | Professional Days                 |  | End Six Weeks Grading Period   |

## School Start and End Times

|                           |                                  |
|---------------------------|----------------------------------|
| Elementary School         | 7:40 am - 3:00 pm = 440 minutes  |
| Early Release             | 7:40 am - 11:40 am = 240 minutes |
| Middle School             | 8:50 am - 4:10 pm = 440 minutes  |
| Early Release             | 8:50 am - 12:50 pm = 240 minutes |
| High School               | 8:40 am - 4:00 pm = 440 minutes  |
| Early Release             | 8:40 am - 12:40 pm = 240 minutes |
| Steele Accelerated School | 8:30 am - 3:50 pm = 440 minutes  |
| Early Release             | 8:30 am - 12:30 pm = 240 minutes |
| Special Programs Center   | 8:30 am - 3:50 pm = 440 minutes  |
| Early Release             | 8:30 am - 12:30 pm = 240 minutes |



## **Education Terms and Abbreviations**

**Academic Excellence Indicators System (AEIS):** A system of indicators established by the Legislature and adopted by the State Board of Education to help determine the quality of learning on a campus and in a school district. The indicators include passing rates on the state assessment tests, attendance, graduation rates, dropout rates, and scores on college entrance exams. The state will assess district and school performance compared with state-level standards. AEIS is the foundation for a school district's accountability rating.

**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.

**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 \$2,537 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.

**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 41 District:** Refers to Chapter 41 of the Texas Education Code, which pertains to school districts with property wealth in excess of \$305,000 per weighted student and subject to reduction provisions.

**Chapter 41 Options:** Provides school districts with property wealth in excess of \$305,000 per weighted ADA with five options to reduce their property wealth to the \$305,000 threshold: (1) district consolidation by board action, (2) detachment and annexation of property by board action, (3) purchase of attendance credits from the state (voter approval required), (4) contract with other districts for educating their students (voter approval required), and (5) tax base consolidation (voter approval required).

**CISD:** Consolidated Independent School District.

**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.

**Comprehensive Annual Financial Report (CAFR):** A financial report that encompasses all funds and component units of the government. The CAFR 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 CAFR 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.

**Conforming Textbook List:** One of two lists to which the State Board of Education assigns textbooks it adopts. This list includes textbooks that address all of the adopted Texas Essential Knowledge and Skills (TEKS) for the subject and grade level and that meet applicable physical specifications. (See "Nonconforming Textbook List.")

**Cost of Education Index (CEI) or Adjustment:** An index the state uses to adjust the basic allotment to account for geographic or other cost differences beyond local school district control. The current index has not been updated since 1990.

**County Appraisal District (CAD):** Each county (some multicounties) 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.

**CSD or CCSD:** Common School District or Common Consolidated School. Generally, very small districts with three-member (CSD) or seven-member boards of trustees that govern district affairs. Taxing authority is held by the county commissioner's court.

**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 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 from 113 to 912. During FY 2001, approximately 925 governments are expected to submit budgets to the program.

**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. 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.

**Edgewood v. Meno:** The long-running school finance equity lawsuit formerly known as *Edgewood v. Kirby*, was filed in 1984 by a group of low-property wealth school districts (led by Edgewood ISD in San Antonio). At the center of the dispute was what constitutes an efficient system of school finance. In 1995, the Texas Supreme Court defined an efficient system of school finance as one that provides all districts with substantially equal access to operations and facilities funding necessary for the general diffusion of knowledge. The court held that Senate Bill 7, the 1993 school finance law, met this standard.

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

**Educator Certification:** Everyone certified to teach in Texas must hold a bachelor's degree with coursework in three areas: (1) a broad general education, (2) an academic specialization(s), and (3) teaching knowledge and abilities. The exceptions to the degree requirement are certain career and technology certificates issued on the basis of work experience. Additionally, candidates for certification must demonstrate basic academic skills by passing tests in reading, mathematics, and writing before admission to a teacher-preparation program or must show evidence of these skills on other appropriate alternative assessments.

**Effective Tax Rate:** The tax rate that, if applied to the current local tax roll, would raise the same amount of revenue as in the previous year. This tax rate is an important element of the annual truth-in-taxation process.

**Electronic Textbooks:** This term includes computer software, interactive video- disc, magnetic media, CD-ROM, computer courseware, on-line services, an electronic medium, or other electronic means.

**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.

**Facilities Funding:** The Legislature provides assistance to school districts for facilities construction in two ways. The Instructional Facilities Allotment (IFA) provides a state partnership with local districts in making debt service payments to retire bonds for construction of new facilities or renovations to existing facilities. Districts receiving aid are guaranteed \$35 per pupil per penny of tax effort. State aid is limited by appropriations and low-wealth districts have priority in receiving IFA funding. The Existing Debt Allotment provides state assistance to districts for existing debt that is not covered by IFA funding. The state guarantees \$35 per unweighted student per penny for up to 12 cents of tax effort. The commissioner of education has extended the tax cap to 29 cents for the 2002-03 school year.

**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 2003-04 school year using 2002-03 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):** A professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906. The association's nearly 15,000 members are dedicated to the sound management of government financial resources.

**Guaranteed Yield:** A school finance plan in which the state specifies a revenue yield that it will guarantee in terms of revenue per student per penny of local tax effort. The districts adopt tax rates and levy taxes. The state makes up the difference between what each district levies locally per student and the guaranteed-yield per student. High-wealth districts may raise all of their guaranteed-yield revenue from local tax sources. In Texas, this is commonly known as Tier 2 in the Foundation School Program. In 2002-03, the guarantee is \$27.14 per weighted student.

**Home-Rule School District Charters:** The Texas Education Code permits a school district to adopt a home-rule school district charter itself and break free from many state rules and regulations. Home-rule school districts must maintain satisfactory performance on the statewide accountability system. The concept is patterned after home-rule municipalities in Texas. Other charter programs include open-enrollment charters and campus, or campus program, charters. To date, no Texas school district has gone through the home-rule charter process.

**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 1997 IDEA strengthens academic expectations and accountability for the nation's 5.4 million 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.

**Juvenile Justice Alternative Education Program (JJAEP):** In counties with populations greater than 125,000, the juvenile board must develop a juvenile justice AEP approved by the Texas Juvenile Probation Commission. In these larger counties, students who engage in conduct requiring expulsion under Chapter 37 of the Texas Education Code must be placed in a JJAEP.

**Local Fund Assignment (LFA):** The portion of the foundation program allotment required to be paid by school districts using the local property tax. The greater the property wealth of the district, the higher the LFA and the lower the amount of state aid the district will receive. (See also "Foundation School Program.")

**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.

**Nonconforming Textbook List:** One of two lists to which the State Board of Education assigns textbooks it adopts. This list must include textbooks that address at least half of the adopted Texas Essential Knowledge and Skills (TEKS) for the subject and grade level and meet applicable physical specifications. (See "Conforming Textbook List.")

**Open-Enrollment Charters:** Open-enrollment charter schools may be established by private nonprofit organizations, colleges and universities, and other governmental entities that apply to the State Board of Education. The law authorizes the State Board to approve up to 215 open-enrollment charter schools. Law also provides for creation of college or university charter schools at "public senior colleges and universities." There is no limit on the number of these charter schools that may be granted. Other charter programs include home-rule school district charters and campus or campus program charters.

**Permanent School Fund (PSF):** A perpetual trust fund created by the Texas Constitution in 1876. PSF earnings go into the Available School Fund, which the state apportions on a per-capita basis to districts for students enrolled in Texas public schools after funding state textbook purchases. PSF investments include U.S. Treasury bonds, Texas municipal bonds, school district building bonds, and securities. The State Board of Education administers the Fund under constitutional and statutory requirements.

**Premium Capital Appreciation Bond (PCAB):** A bond that is issued at a deep discount and does not have a stated coupon rate. Principal, interest and premium are all due and payable at maturity.

**Public Education Grant (PEG) Program:** In 1995, legislation passed to permit students in low-performing schools to attend another public school in the student's home district or in another district. The amount of the public education grant is the total state and local funding per student for the student's home district. The receiving district may accept or reject the student and may not charge the student tuition.

**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 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.

**Rollback:** Rollback is a taxpayer relief mechanism that allows local voters to contravene the school board's maintenance and operations (M&O) tax rate decision if it exceeds a certain level. If the school board adopts an M&O tax rate that exceeds the rollback tax rate, the district must call an election so voters can determine whether to ratify the adopted tax rate. The rollback rate is equal to the tax rate that would provide the same local taxes and state aid per weighted average daily attendance as was available the previous year plus \$0.06.

**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 for Educator Certification (SBEC):** SBEC is a quasi-independent body that gives educators more authority to govern the standards of their profession. SBEC regulates and oversees all aspects of the certification, continuing education, and standards of conduct of public school educators. As a state agency, SBEC is responsible for certification testing, accountability programs for educator preparation programs, and certification of teachers and administrators.

**State Board of Education (SBOE):** A 15-member body elected by general election (staggered, 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.

**Technology Allotment:** This allotment is part of the state textbook fund and can be used to purchase electronic textbooks or technological equipment that contributes to student learning or teacher training. The allotment is \$30 per ADA.

**Telecommunications Infrastructure Fund (TIF):** Created by the Legislature in 1995, the TIF has funded schools, libraries, and hospitals with \$1.5 billion for distance learning and information sharing.

**Texas Assessment of Academic Skills (TAAS):** A state-developed test administered each year to students in grades 3 through 8 and 10 (exit-level) to determine student achievement levels on state-established learning objectives. Replaced by the Texas Assessment of Knowledge and Skills (TAKS) effective for the 2002-03 school year.

**Texas Assessment of Knowledge and Skills (TAKS):** TAKS replaces the Texas Assessment of Academic Skills (TAAS), a criterion-referenced test used in Texas schools for 12 years. TAKS will begin in spring 2003, with tests in reading in grades 3 through 9; language arts in grades 10 and 11; mathematics in grades 3 through 11. The 11<sup>th</sup> grade exit-level test will assess English III, algebra I, geometry, biology, integrated chemistry and physics, early American and U.S. history, world geography, and world history. TAKS will be a more challenging examination for Texas students, according to the results of field tests.

**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.

**Texas Education Code (TEC):** This code applies to all educational institutions supported in whole or in part by state tax funds.

**Texas Essential Knowledge and Skills (TEKS):** Subject-specific state learning objectives adopted by the State Board of Education. The state's academic tests. [see Texas Assessment of Knowledge and Skills (TAKS)] are aligned with the TEKS.

**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:** The use of taxpayer funds for private school education. Legislation was introduced during the 76th Legislative Session (1999) to implement a pilot program for certain students. Although the legislation failed, this issue may be an important one during the 78<sup>th</sup> Legislative Session in 2003.

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

**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.