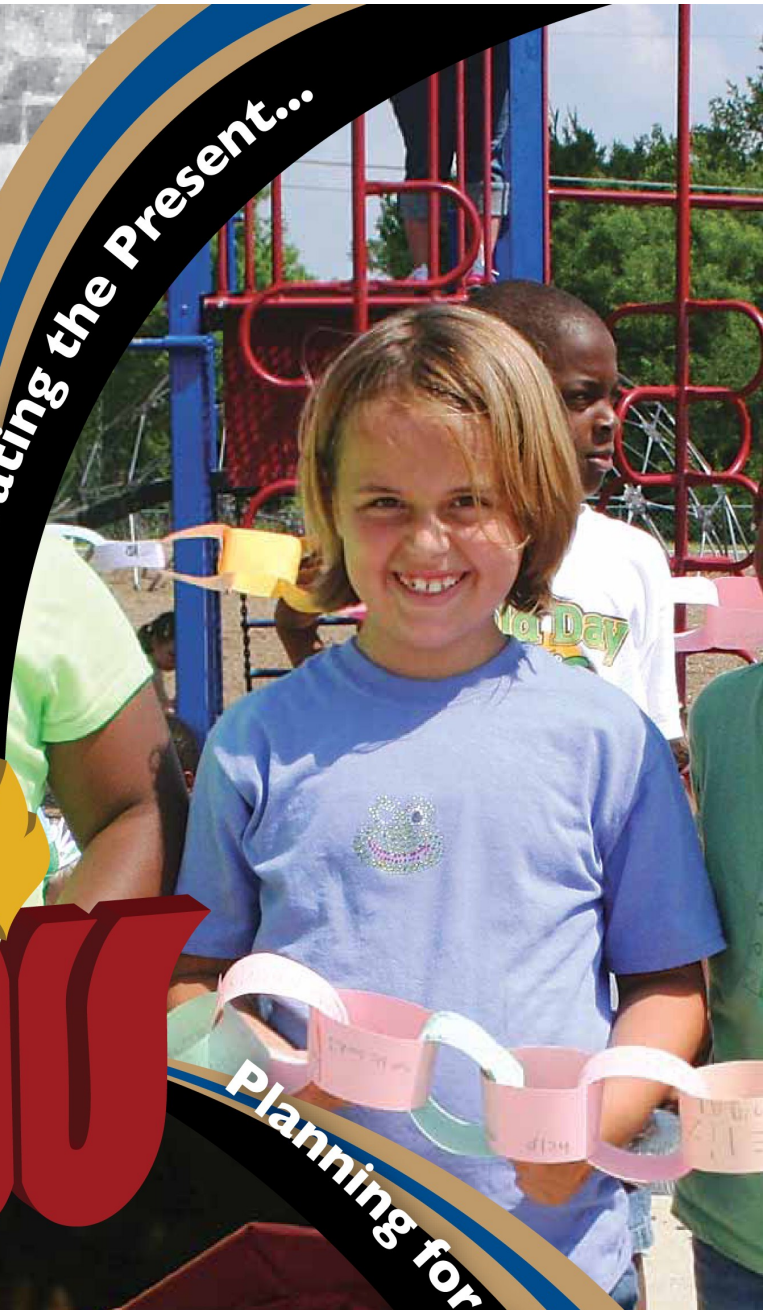


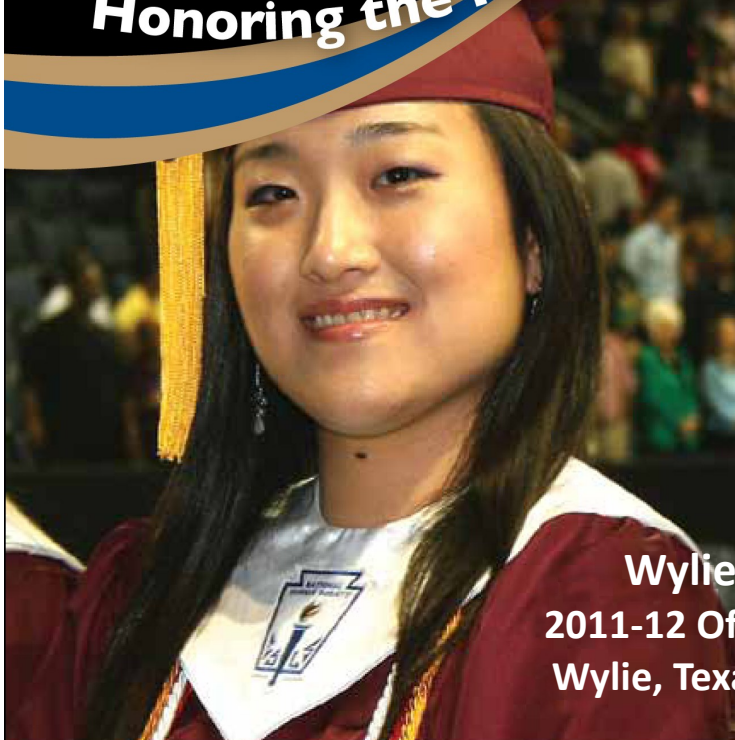


Celebrating the Present...



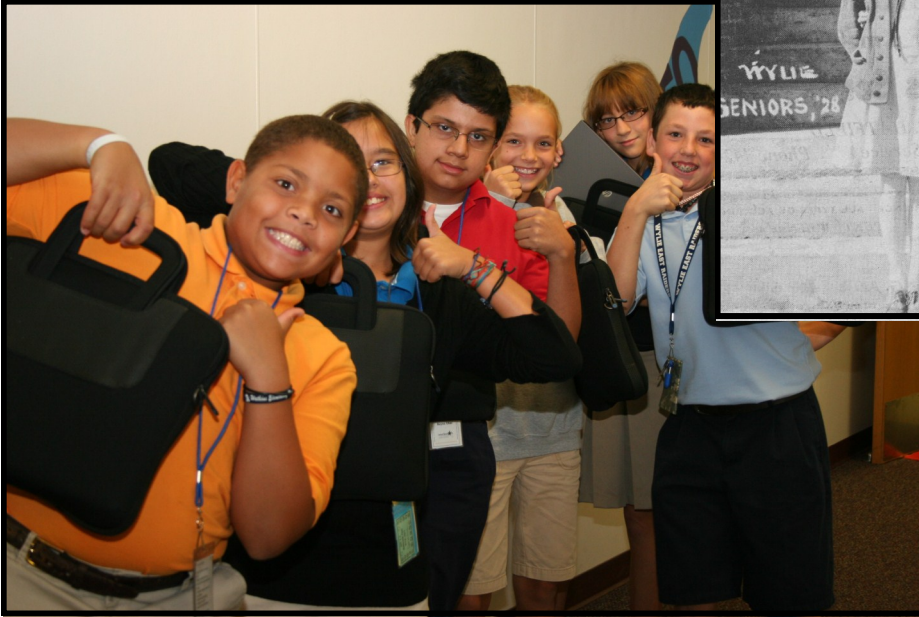
Planning for the Future...

Honoring the Past...



Wylie Independent School District  
2011-12 Official Budget Adopted June 20, 2011  
Wylie, Texas, Collin County [www.wylieisd.net](http://www.wylieisd.net)





**More than one hundred years after becoming an independent school district, Wylie ISD is a vital and growing system located approximately 25 miles from metropolitan Dallas and all of its cultural amenities. The student population of Wylie ISD has tripled in the past ten years; the district is located in fast-growing Collin County, Texas.**





## Association of School Business Officials International

11401 North Shore Drive  
Reston, VA 20190-4200

P 866/682-2729  
F 703/708-7060  
[www.asbointl.org](http://www.asbointl.org)

November 23, 2010

Brian Miller, CPA  
Assistant Superintendent for Business Operations  
Wylie Independent School District  
951 S. Ballard Ave.  
Wylie, TX 75098

Dear Mr. Miller:

The Association of School Business Officials (ASBO) International is pleased to announce that Wylie Independent School District has received ASBO's Meritorious Budget Award for its 2010-2011 annual budget. The award represents a significant achievement Wylie Independent School District. It reflects the commitment of the governing body and staff to achieving the highest standards of school budgeting.

The Meritorious Budget Award Review Team that evaluated your budget prepared the enclosed comments for your consideration. A sample press release you may use for publicity purposes is also enclosed. If you would like ASBO to notify your local media of this accomplishment, please complete the enclosed media announcement information form.

Congratulations to you and the members of your staff who worked so hard to earn the Meritorious Budget Award. We look forward to your continued participation in the Meritorious Budget Awards Program.

Sincerely,

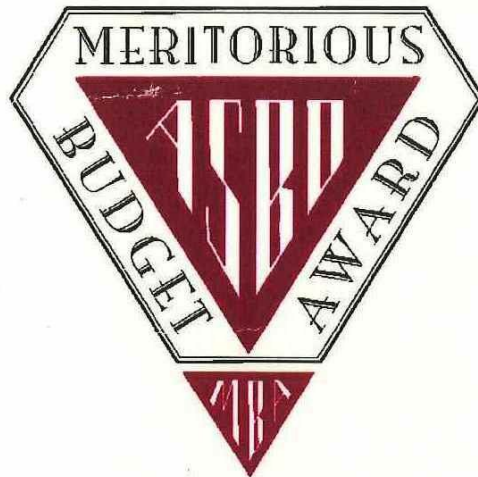
John D. Musso  
Executive Director

Enclosures

JM:mp



Association of School Business Officials International®



This Meritorious Budget Award is presented to

**Wylie Independent School District**

For excellence in the preparation and issuance  
of its school system budget  
for the Fiscal Year 2010-2011.

The budget is judged to conform  
to the principles and standards of the  
ASBO International® Meritorious Budget Awards  
Program.

A handwritten signature in blue ink, appearing to read "Chuck Lindauer".

President

A handwritten signature in blue ink, appearing to read "John D. Musso".

Executive Director





**Government Finance Officers Association**  
203 North LaSalle Street, Suite 2700  
Chicago, Illinois 60601-1210  
312.977.9700 fax: 312.977.4806

March 16, 2011

Dr. H. John Fuller  
Superintendent  
Wylie Independent School District  
951 South Ballard Road  
Wylie, TX 75098

Dear Dr. Fuller:

I am pleased to notify you that Wylie Independent School District, Texas has received the Distinguished Budget Presentation Award for the current budget from the Government Finance Officers Association (GFOA). This award is the highest form of recognition in governmental budgeting and represents a significant achievement by your organization.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual or department designated as being primarily responsible for its having achieved the award. This has been presented to:

**Wylie Independent School District**

We hope you will arrange for a formal public presentation of the award, and that appropriate publicity will be given to this notable achievement. A press release is enclosed for your use.

We appreciate your participation in GFOA's Budget Awards Program. Through your example, we hope that other entities will be encouraged to achieve excellence in budgeting.

Sincerely,

Stephen J. Gauthier, Director  
Technical Services Center

Enclosure





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Wylie Independent School District  
Texas**

For the Fiscal Year Beginning

**July 1, 2010**



President

Executive Director





**The Government Finance Officers Association  
of the United States and Canada**

*presents this*

**CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION**

*to*

**Wylie Independent School District, Texas**



*The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.*

Executive Director

Date

**March 16, 2011**



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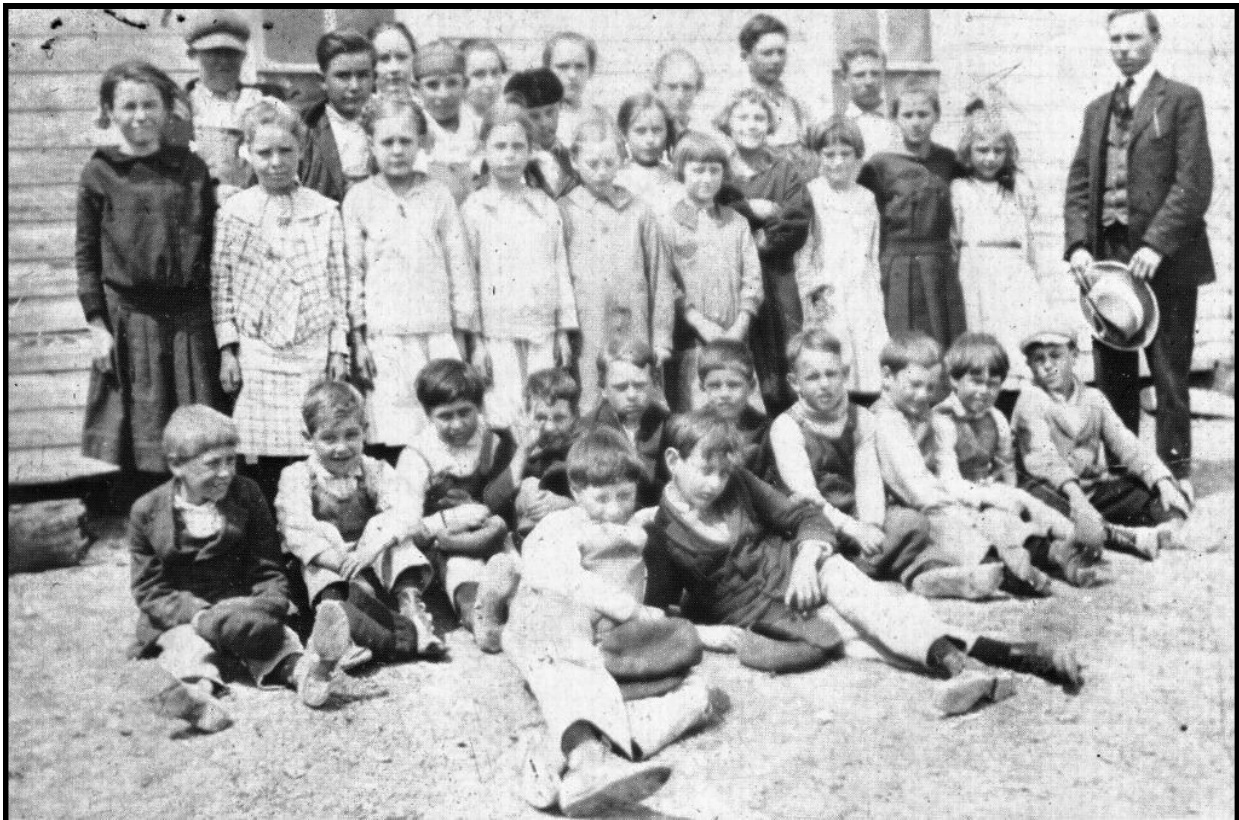
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*WYLIE INDEPENDENT  
SCHOOL DISTRICT*

*Introductory Section*



**Wylie ISD Students 1917**



# WYLIE INDEPENDENT SCHOOL DISTRICT

Educational Service Center  
951 S. Ballard Ave., Wylie, TX 75098

## Board of Trustees

Stacie Gooch, President  
Lance Goff, Vice President  
Barbara Goss, Secretary  
Mitch Herzog, Member  
Heather Leggett, Member  
Joe Stooksberry, Member  
Tom Westhora, Member

## Administrative Officials

Dr. David Vinson, Superintendent  
Brian Miller, CPA, Assistant Superintendent for Business Operations  
Dr. Jeannie Stone, Assistant Superintendent for Curriculum and Instruction  
Scott Winn, Assistant Superintendent for Human Resources & Student Services

## Officials Issuing Report

Brian Miller, CPA, Asst. Superintendent for Business Operations  
Michele Trongaard, RTSBA, CPA, Payroll and Benefits Manager  
Kathy Lipe, CTSBS, Administrative Assistant

# WYLIE INDEPENDENT SCHOOL DISTRICT

## *Consultants & Advisors*

### **Auditors**

Edgin, Parkman, Fleming & Fleming, PC

2405 Kemp Blvd.  
Wichita Falls, TX 76309

### **Bond Counsel**

McCall, Parkhurst & Horton, L.L.P.

717 North Harwood, Suite 900  
Dallas, TX 75201

### **Financial Advisor**

Southwest Securities, Inc.

1201 Elm Street, Suite 3500  
Dallas, TX 75270

### **General Counsel**

Walsh, Anderson, Brown, Schulze  
& Aldridge, PC

6300 LaCalma, Suite 200  
Austin, TX 78752

### **Depository Bank**

Inwood National Bank

200 S. Highway 78  
Wylie, TX 75098

### **Architects**

PBK Architects

14001 North Dallas Parkway,  
Suite 400  
Dallas, TX 75240



# Wylie Independent School District

## Mission Statement

The Wylie Independent School District, in partnership with parents and the community, will provide all students a world-class academic education which will prepare them to lead successful and productive lives.



## Executive Summary

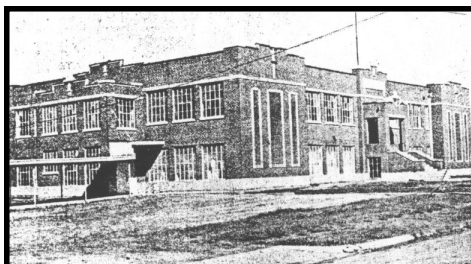
We are pleased to present the 2011-12 budget for the Wylie Independent School District. The budget has been prepared in accordance with state regulations and local policies covering the required twelve-month period from July 1 through June 30.

This budget document is the primary vehicle used to present the financial plan and the results of operations of the District. The document was prepared in the format necessary to meet the requirements of the Association of School Business Officials International (ASBO) Meritorious Budget Award Program. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. The award is valid for a period of one year only. We believe our current budget conforms to program requirements and we are submitting it to ASBO for the fourth time to determine its eligibility for this award.

In addition to submission to ASBO, this document is presented for the third time to the Government Finance Officers Association (GFOA) for the Distinguished Budget Presentation award. The GFOA established the Budget Awards Program in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's recommended practices on budgeting and then to recognize individual governments that succeed in achieving that goal.

Additionally the Wylie Independent School District Comprehensive Annual Financial Report has been awarded the Certificate of Excellence in Financial Reporting by ASBO and the Certificate of Achievement for Excellence in Financial Reporting by GFOA for the last two consecutive fiscal years.

However, the primary purpose of this document is to provide timely and useful information concerning the past, current, and projected financial status of the District in order to facilitate financial decisions that support the educational goals of the District.



Wylie ISD Schoolhouse 1926



WISD School Board 1963-64



Birmingham Scholars 2002

## Executive Summary (Cont.)

The District's budget is organized into four separate sections: *Introductory, Organizational, Financial, and Informational.*

### **Introductory Section**

- ✿ The *Introductory Section* provides a complete overview of the entire budget document. The Introductory Section is the budget in narrative form rich with charts, tables and graphs to assist the reader. This section is organized in the same order as the rest of the document.

### **Organizational Section**

- ✿ The *Organizational Section* defines Wylie ISD – who we are, where we are located, how our organization is structured, how our financial system functions, what are our significant internal processes. This section informs the reader on the District's account code chart, budget policies and development process, major board goals and strategies to accomplish these goals, and the budget administration and management processes.

### **Financial Section**

- ✿ The *Financial Section* is typically what most consider to be "the budget." This section is organized in a hierarchal order starting with a schedule of all funds followed by separate sections which break the budget down into the different funds. Charts, tables and graphs explain significant budget data. Included in this section are schedules for the General Fund, Student Nutrition Fund and Debt Service Fund. Schedules are also provided that focus on each campus and department.

### **Informational Section**

- ✿ The *Informational Section* is the final section of the budget document. This section is full of explanatory information such as trends, projections, and historical data. Student demographic data, staffing history, academic achievement and performance rounds out this section.



# *Executive Summary (Cont.)*

## **District Goals**

### **Goal 1**

#### **Educational Excellence**

Increase academic performance and student success leading to an exemplary district

### **Goal 2**

#### **Quality Engagement and Learning**

Increase student engagement by providing quality professional learning opportunities for all employees

### **Goal 3**

#### **Recognize and Appreciate Employees**

Recognize employees through appreciation activities and enhanced incentive

### **Goal 4**

#### **Communicate, Listen and Respond**

Improve two-way communication

### **Goal 5**

#### **Prepare for Growth**

Provide the facilities, staff and support to meet the needs of a growing and changing student population

# Executive Summary (Cont.)

## District Goals (Cont.)

Table 1

<b>IMPLEMENTATION OF DISTRICT GOALS &amp; OBJECTIVES 2011-12</b>	Educational Excellence	Quality engagement and learning	Recognize and Appreciate Employees	Communicate, Listen and Respond	Prepare for Growth
	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
701 - SUPERINTENDENT OFFICE	√	√	√	√	√
702 - BOARD MEMBERS	√	√	√	√	√
703 - TAX OFFICE					√
726 - BUSINESS OFFICE					√
727 - HUMAN RESOURCE AND STUDENT SERVICES			√		√
801 - TECHNOLOGY DEPARTMENT				√	
802 - ASST. SUPERINTENDENT FOR CURRICULUM AND INSTRUCTION	√	√	√		√
803 - PUBLIC RELATIONS				√	
804 - STAFF DEVELOPMENT		√			
805 - CURRICULUM DEPARTMENT	√	√			√
806 - SPECIAL EDUCATION DEPARTMENT	√	√			√
807 - FINE ARTS DEPARTMENT	√	√			
808 - SPECIAL SERVICES DEPARTMENT	√	√			√
873 - ATHLETIC DEPARTMENT	√	√			
935 - TRANSPORTATION DEPARTMENT					√
936 - MAINTENANCE AND CUSTODIAL DEPARTMENT					√
937 - HEALTH SERVICES					√
938 - FOOD SERVICE					√
939 - ENERGY MANAGEMENT					√

## Executive Summary (Cont.)

Wylie ISD's **BELIEF STATEMENTS** reflect that we are a school-minded community.

- *We believe Wylie Independent School District students deserve our best efforts every day.*
- *We believe education provides all students the opportunity to engage in relevant, rigorous activities that result in high levels of learning.*
- *We believe decision making is driven by data, continuous assessments and supports our high expectations for all learners.*
- *We believe a student centered, goal focused environment meets the individual needs of all students.*
- *We believe a safe, supportive, and nurturing environment is essential to effective student learning.*
- *We believe every person in the learning organization will be empowered to reach his or her full potential.*
- *We believe all learners are entitled to a quality educational experience that encourages life-long learning.*
- *We believe in understanding and valuing diversity.*
- *We believe in preparing students to become productive contributing citizens in our global society.*
- *We believe communication and collaboration are essential in building relationships among all members of the learning organization and its many constituents.*



## Facts About Wylie ISD

In the 1890s, the town of Wylie had been served by a small school with small funding primarily by the parents of the students. Ovid Birmingham noticed this problem and prompted the establishment of Wylie ISD in 1901-1902. Limits were set that all citizens in that area would pay taxes to uphold the District. The Birmingham family had provided money to build a proper high school. Since then the Birmingham family has established various land trusts to fund areas of curriculum for the District as well as scholarships for the top 22 of each graduating class.



**Wylie Students 1923**



**Hartman Elementary Students 1980**

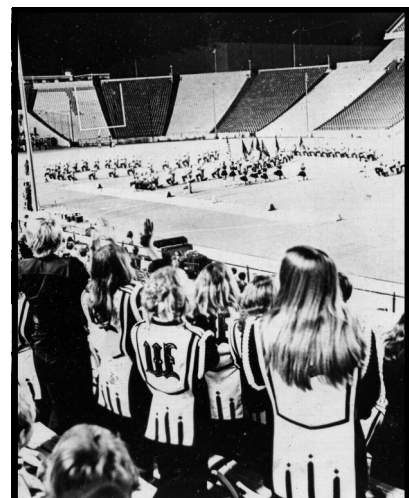
Wylie ISD is located in Collin County, 24 miles northeast of metropolitan Dallas and its cultural, educational and recreational amenities. Covering 41 square miles and over 13,000 students, the District serves the City of Wylie as well as surrounding communities of Sachse, Murphy, Lucas, Lavon and St. Paul.

Many things have changed since the creation of the Wylie Independent School District. During most of its existence, Wylie ISD was a rural farming community growing cotton, wheat and corn. The

City of Wylie has grown by 173.8% over the past decade according to 2010 U.S. Census data. The population increased from 15,132 in 2000 to 41,427 in 2010. The gain of 25,295 residents makes Wylie the third fastest growing city in the state of Texas, over the last decade, for cities with population of more than 40,000.

Wylie ISD is governed by a seven member Board of Trustees. The Board's primary role is policy making. The operational functions of the District have been delegated to the Superintendent and administrative staff. An organizational chart appears in the Organizational Section of this report.

Wylie Independent School District operates 10 elementary schools, 3 intermediate schools, 3 junior high schools, and 2 high schools. Disciplinary and non-disciplinary student referrals attend the Achieve Academy.



**That Wylie Band 1970's**

## Facts About Wylie ISD

The student ethnicity percentage of the District are demonstrated in the following table:

**Table 2**  
**Student Ethnicity Percentages for Wylie ISD**

	2007-08	2008-09	2009-10	2010-11	2011-12
Anglo	59.4%	58.6%	57.0%	55.6%	55.0%
Hispanic	19.3%	19.4%	20.0%	20.9%	21.1%
African-American	13.8%	13.5%	14.0%	13.8%	13.5%
Asian/Pacific Islander	6.6%	7.2%	8.0%	8.0%	7.4%
Native American/Other	1.0%	1.0%	1.0%	1.7%	3.2%

The State of Texas currently mandates a pupil/teacher ratio of 22:1 for kindergarten through 4<sup>th</sup> grade. The District sets caps for grades 5-12 at a target of 25:1. Some classes may exceed this target at certain times, but every attempt is made to keep within this threshold.

The instructional year is 180 days. Teachers are assigned an additional 10 days for in-service training and campus work days.

The school calendar determines the beginning and ending of the school year as well as defined holidays and in-service days. The District functions with 6 six-week reporting periods. The administration works with an advisory group from both the community and staff to prepare the school calendar.



# *Budget Policies & Development Procedures*

As with any major requirement, rules and laws govern certain aspects of the process. The budgeting process in the State of Texas is no exception. The Texas Education Code Sections 44.002-44.006 establish the legal basis for school district budget development.

The District's budget must be prepared by June 20 and be adopted by the Board of Trustees by June 30. A public hearing for the budget and proposed tax rate must occur before the Board adoption. The District's budget must be legally adopted before the tax rate is adopted. This budget document meets these standards.

The State, TEA and the local district formulate legal requirements for school district budgets. These requirements are stipulated in detail within the subsequent sections of this document.

The budget process begins in December of each year with the preparation of the budget calendar and enrollment projections. These enrollment forecasts are used extensively during the budget development stage to determine campus allotments and staffing allocations.

In order to decentralize the budget process, site-based decision making teams, working under the direction of each campus principal, contribute extensively to campus budget decisions. Each campus receives a basic allotment per student to be used for supplies, materials, equipment, staff development and other appropriate instructional costs. The site-based decision making teams make recommendations concerning utilization of this allocation.

Budgets for non-campus units are developed by department heads and reviewed by the Superintendent and the Assistant Superintendent for Business Operations.

Established staffing guidelines are utilized to develop payroll budgets. Personnel units are allocated to each campus based on student enrollment following state mandated ratios as applicable. Non-campus personnel units are evaluated at each departmental budget. Additional personnel units are evaluated each year and after extensive review and analysis, recommendations are presented to the Board of Trustees.

Following this development process, consolidated budgetary information is presented to the Board of Trustees in workshops and regular meetings. This information is summarized in this document and line items detail is provided, as requested, through written and verbal supporting information.

## *Financial Structure & Basis for Accounting*

The District maintains approximately 50 separate funds to account for its operations and special programs. All funds, including campus and student activity funds, are accounted for on a district level basis.

The fund accounting system defines each fund by fiscal period and a self-balancing set of accounts including assets, liabilities, fund equity, revenues and expenditures. There are four major fund groups. The Governmental Funds includes the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds. Another fund maintained by the District is the Fiduciary Funds or considered trust and agency funds.

Accounting records are maintained in accordance with generally accepted accounting principles (GAAP). Budgetary controls, which employ encumbering purchase orders to reserve commitments to the budget, include periodic amendments to ensure compliance with state law.

## *Account Code Structure*

The budget worksheets throughout this document will be summarized at the fund, function and major object levels. The actual general ledger is made up of multiple hundreds of detailed line items that are the building blocks of this document. In fact, the State of Texas mandates the account code structure used by all public school districts.

The account code defines transaction detail. For instance, the district purchases sets of books for student use. The account code will tell the reader what was generally purchased, which campus made the purchase, the purpose of the purchase and the major source of funds used. A detailed account code structure is included in the Organizational Section of this document.

# Total Budget Summary

The following schedule presents a comparison of revenues and expenditures for the General Fund, the Student Nutrition Fund (a Special Revenue Fund) and the Debt Service Fund. All three funds must be included in the official district budget.

**Table 3**  
**2011-2012 Revenues**

	Amount (Thousands)	Percent of Total	Increase (Decrease) from 2010-2011	Percent Increase (Decrease)
Local Revenue	\$ 55,366	49%	\$ 1,237	2%
State Revenue	53,696	48%	\$ (5,220)	-10%
Federal Revenue	3,899	3%	\$ 1,906	49%
<b>Total Revenue</b>	<b>\$ 112,962</b>	<b>100%</b>	<b>\$ (2,077)</b>	<b>-2%</b>

## 2011-2012 - Expenditures

Function	Amount (Thousands)	Percent of Total	Increase (Decrease) from 2010-2011	Percent Increase (Decrease)
Instruction	\$ 54,364	48%	(1,070)	-2%
Instructional resources & media	1,026	1%	(28)	-3%
Staff development	2,016	2%	(318)	-16%
Instructional administration	894	1%	19	2%
School administration	5,684	5%	(45)	-1%
Guidance and counseling	2,358	2%	96	4%
Health services	1,134	1%	10	1%
Student transportation	3,718	3%	(136)	-4%
Food services	4,759	4%	23	0%
Co-curricular activities	2,698	2%	(235)	-9%
General administration	2,704	2%	(193)	-7%
Plant maintenance & operations	10,576	9%	(721)	-7%
Security	255	0%	4	1%
Technology	1,557	1%	(209)	-13%
Community service	7	0%	1	15%
Debt Service	19,560	17%	474	2%
Facilities acquisition & construction	1	0%	-	0%
JJAEF Programs	25	0%	-	0%
Other Intergovernmental Charges	352	0%	21	6%
<b>Total Expenditures</b>	<b>\$ 113,687</b>	<b>100%</b>	<b>(2,306)</b>	<b>-2%</b>

# Combined Funds

## Table 4

### Wylie Independent School District

Combined Budget Summary: 2011-12

July 1, 2011 through June 30, 2012

General Fund, Debt Service Fund, & Food Service Funds

	General Fund*	Debt Service	Food Service	Total
<b>Revenues</b>				
5700 Local & intermediate sources	\$ 37,779,691	\$ 14,665,566	\$ 2,920,947	\$ 55,366,204
5800 State sources	49,435,638	4,140,362	120,339	53,696,339
5900 Federal sources	2,182,032	-	1,717,360	3,899,392
<b>Total Revenues</b>	<b>89,397,361</b>	<b>18,805,928</b>	<b>4,758,646</b>	<b>112,961,935</b>
<b>Expenditures</b>				
11 Instruction	54,364,416	-	-	54,364,416
12 Instructional resources & media	1,025,739	-	-	1,025,739
13 Staff development	2,015,620	-	-	2,015,620
21 Instructional administration	893,561	-	-	893,561
23 School administration	5,684,234	-	-	5,684,234
31 Guidance and counseling	2,357,691	-	-	2,357,691
33 Health services	1,133,944	-	-	1,133,944
34 Student transportation	3,717,784	-	-	3,717,784
35 Food services	-	-	4,758,646	4,758,646
36 Co-curricular activities	2,698,492	-	-	2,698,492
41 General administration	2,704,415	-	-	2,704,415
51 Plant maintenance & operations	10,576,264	-	-	10,576,264
52 Security	255,075	-	-	255,075
53 Technology	1,556,925	-	-	1,556,925
61 Community service	7,100	-	-	7,100
71 Debt service	28,200	19,531,390	-	19,559,590
81 Facilities acquisition & construction	1,000	-	-	1,000
95 JJAEP Programs	25,000	-	-	25,000
99 Other Intergovernmental Charges	351,901	-	-	351,901
<b>Total Expenditures</b>	<b>89,397,361</b>	<b>19,531,390</b>	<b>4,758,646</b>	<b>113,687,397</b>
<b>Excess Revenues Over Expenditures</b>	-	(725,462)	-	(725,462)
Fund Balance-Beginning-Estimated	13,657,004	16,979,457	1,109,482	31,745,943
<b>Fund Balance-Ending-Projected</b>	<b>\$ 13,657,004</b>	<b>\$ 16,253,995</b>	<b>\$ 1,109,482</b>	<b>\$ 31,020,481</b>
<b>Tax Rate</b>	<b>\$ 1.17</b>	<b>\$ 0.47</b>		<b>\$ 1.64</b>

\*Includes Fund 287 (Education Jobs Fund)

## General Fund

The General Fund is commonly referred to as the "Operating Fund" or "Local Maintenance Fund". State aid and local tax revenue make up the bulk of revenues received by this fund. This fund is used to pay general operating expenses such as salaries, utilities, supplies and contracted services throughout the District.

Senate Bill 1 (SB 1), passed during the special session of the 82nd Legislature, reduces state funding per student over the next two years. The overall impact to Wylie ISD was a reduction of state and local funding of \$5.7 million for 2011-12. The Education Jobs Grant was introduced from federal funds adding additional funding to Wylie ISD in the amount of \$1.9 million however, the American Recovery and Reinvestment Act of 2009 ended with a loss of federal funding in the amount of \$7.3 million for the biennium.

General Fund revenue is budgeted to decrease \$3.7 million or 4.01% over the 2010-11 fiscal year unaudited actuals. In 2007, state legislature compressed the Maintenance & Operations (M&O) tax rate from \$1.50 to \$1.00 with limited local option increases. The 2008-09 M&O rate compressed to 66.67% to the 2005-06 M&O rate, or \$1.00 ( $\$1.50 \times .6667 = \$1.00$ ) plus an additional \$0.04 that may be added at local discretion. The reduction in local property taxes is offset by an increase in state aid. District revenues per student are capped to avoid property tax creep. In addition to the compressed M&O rate, the need for increased funding results from making Wylie ISD salaries competitive, rising utility, fuel, supplies, district appraisal fees as well as funding new mandates. In order to provide the need for increased funding, Wylie ISD held a tax ratification election in November, 2008 which successfully added an additional \$0.13 to the M&O Rate maximizing the rate to \$1.17.

Fund balance levels are a sign of fiscal health. For 2011-12, the fund balance is a 17.16% ratio to annual operating expenditures. Knowing the decrease in state funding, the District took appropriate action by increasing fund balance by over \$2.2 million for fiscal year 2010-11. This increase will help offset the loss in state funding from the American Recovery and Reinvestment Act of 2009 and SB(1) from the 82nd Legislative Session.



# General Fund (Cont.)

## Table 5

### Wylie Independent School District General Fund Revenues and Expenditures Years Ended June 30, 2008 - June 30, 2012 (Budgeted)

	2007-08 Audited Actual	2008-09 Audited Actual	2009-10 Audited Actual*	2010-11 Unaudited Actual*	2011-12 Adopted Budget**	\$ Increase / (Decrease) Over Prior Year	% Increase /(Decrease) Over Prior Year
<b>LOCAL REVENUE SOURCES</b>	\$ 31,701,275	\$ 37,592,038	\$ 37,710,749	\$ 38,418,594	\$ 37,779,691	\$ (638,903)	-1.66%
<b>STATE REVENUE SOURCES</b>	39,111,042	43,384,981	45,852,723	50,631,586	49,435,638	(1,195,948)	-2.36%
<b>FEDERAL REVENUE SOURCES</b>	199,541	209,723	3,941,181	4,083,599	2,182,032	(1,901,567)	-46.57%
<b>GENERAL FUND REVENUE TOTAL</b>	<b>71,011,858</b>	<b>81,186,742</b>	<b>87,504,653</b>	<b>93,133,779</b>	<b>89,397,361</b>	<b>(3,736,418)</b>	<b>-4.01%</b>
<b>EXPENDITURES</b>							
11 Instruction	43,837,099	47,074,030	51,051,969	54,463,092	54,364,416	(98,676)	-0.18%
12 Instructional Resource & Media	899,344	1,015,169	1,000,676	1,047,665	1,025,739	(21,926)	-2.09%
13 Curriculum & Staff Development	1,587,467	1,393,376	1,869,794	2,211,317	2,015,620	(195,697)	-8.85%
21 Instructional Administration	237,846	512,274	706,937	830,879	893,561	62,682	7.54%
23 School Administration	4,510,263	4,991,688	5,164,730	5,625,047	5,684,234	59,187	1.05%
31 Guidance and Counseling	1,727,280	1,897,282	2,003,253	2,308,709	2,357,691	48,982	2.12%
33 Health Services	895,328	998,517	1,006,109	1,120,173	1,133,944	13,771	1.23%
34 Student Transportation	3,702,169	3,126,887	4,014,614	3,926,115	3,717,784	(208,331)	-5.31%
36 Co-Curricular Activities	2,209,449	2,271,343	2,796,931	2,969,563	2,698,492	(271,071)	-9.13%
41 General Administration	2,626,135	2,503,205	2,547,647	2,742,844	2,704,415	(38,429)	-1.40%
51 Plant Maintenance & Operations	9,935,177	10,275,689	10,351,854	10,647,605	10,576,264	(71,341)	-0.67%
52 Security & Monitoring	190,036	194,148	224,453	247,801	255,075	7,274	2.94%
53 Data Processing/Technology Services	1,562,789	1,645,266	1,591,378	1,733,130	1,556,925	(176,205)	-10.17%
61 Community Services	5,707	2,169	9,851	10,307	7,100	(3,207)	-31.11%
71 Debt Service - Principal on long-term debt	274,765	267,010	290,468	358,345	28,200	(330,145)	-92.13%
72 Debt Service - Interest on long-term debt	43,216	32,058	50,990	-	1,000	1,000.00	-
81 Facilities Acquisition and Construction	388,602	272,244	1,297,509	293,555	-	(293,555)	-100.00%
95 JJAEP programs	-	-	31,021	10,465	25,000	14,535	138.89%
99 Other intergovernmental charges	-	281,323	308,444	330,059	351,901	21,842	6.62%
<b>TOTAL EXPENDITURES</b>	<b>74,632,672</b>	<b>78,753,678</b>	<b>86,318,626</b>	<b>90,876,670</b>	<b>89,397,361</b>	<b>(1,479,309)</b>	<b>-1.63%</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(3,620,814)</b>	<b>2,433,064</b>	<b>1,186,027</b>	<b>2,257,109</b>	<b>-</b>	<b>(2,257,109)</b>	<b>-</b>
<b>OTHER SOURCES</b>	361,034	19,569	1,278,321	85,960	-	85,960	-
<b>OTHER USES</b>	-	-	(500,000)	-	-	-	-
<b>NET SOURCES OVER</b>	<b>361,034</b>	<b>19,569</b>	<b>778,321</b>	<b>85,960</b>	<b>-</b>	<b>85,960</b>	<b>-</b>
<b>BEGINNING FUND BALANCE - ORIGINALLY REPORTED</b>	<b>14,606,982</b>	<b>9,240,024</b>	<b>11,692,657</b>	<b>13,657,004</b>	<b>16,000,073</b>	<b>2,343,070</b>	<b>17.16%</b>
Prior Period Adjustment	(2,107,178)	-	-	-	-	-	-
<b>BEGINNING FUND BALANCE</b>	<b>12,499,804</b>	<b>9,240,024</b>	<b>11,692,657</b>	<b>13,657,004</b>	<b>16,000,073</b>	<b>2,343,070</b>	<b>17.16%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 9,240,024</b>	<b>\$ 11,692,657</b>	<b>\$ 13,657,004</b>	<b>\$ 16,000,073</b>	<b>\$ 16,000,073</b>	<b>\$ -</b>	<b>0.00%</b>

\*Includes Fund 266(American Recovery and Reinvestment Act of 2009, Title XIV)

\*\*Includes Fund 287(Education Jobs Fund)

# General Fund (Cont.)

**Table 6**

## **Wylie Independent School District General Fund Major Changes 2011-12**

	Increase/Decrease Millions
Revenues	
Local Funding	\$0.9
\$57.7 million taxable value increase (1.92%)	
Decrease in investment income	
State Funding	(\$5.7)
Increase due to student growth	
Impact of SB(1), 82nd Legislative Session, decrease per student	
Federal Funding	\$1.9
Education Jobs Grant	
Salary and benefit cost increases	(\$1.4)
Education Jobs Grant	
Reduction in Professional Personnel and Custodians through Attrition	
Other Expenditures:	(\$1.5)
Education Jobs Grant	
Decrease of 20% in all departmental budgets	
Reduction in electricity due to Energy Star efficiency	
<p><b>The above constitutes the major changes affecting Wylie's budget compared to previous years' budget. With the elimination of ARRA State Fiscal Stabilization Funds, the funding impact of SB(1) of the 82nd Legislative Session, slight increase in property values and the introduction of the Education Jobs Grant, Wylie ISD was able to adopt a balanced budget without impacting programs.</b></p>	

# Student Nutrition Fund

The Student Nutrition Fund accounts for the operation of the District's cafeteria meal program. The 2011-12 revenue budget totals \$4,758,646. The emphasis of the Student Nutrition program is to provide a nutritional meal program without the fiscal support from the General Fund.

Lunch meal prices for 2011-12 remain stable over the previous year. A history of the last five year meal prices are listed in the Benchmarks section. The District meets or exceeds the mandated nutritional requirements set by national and state agencies.

The following table compares audited actuals to budget for a five-year period:

**Table 7**  
**Wylie Independent School District**  
*Statement of Revenue and Expenditures*  
*Student Nutrition Fund*  
*Years Ended June 30, 2008 - June 30, 2012 (Budgeted)*

	2007-08 Audited Actual	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Unaudited Actual	2011-12 Adopted Budget	% Increase / (Decrease)
<b>LOCAL REVENUE SOURCES</b>						
School Meals	\$ 2,447,751	\$ 2,592,189	\$ 2,639,009	\$ 2,622,865	\$ 2,836,947	8.16%
Other	22,472	7,045	37,164	56,639	84,000	48.31%
<b>TOTAL</b>	<u>2,470,224</u>	<u>2,599,234</u>	<u>2,676,173</u>	<u>2,679,505</u>	<u>2,920,947</u>	9.01%
<b>STATE REVENUE SOURCES</b>						
State Matching Funds	107,152	106,035	110,346	112,330	120,339	7.13%
<b>TOTAL</b>	<u>107,152</u>	<u>106,035</u>	<u>110,346</u>	<u>112,330</u>	<u>120,339</u>	7.13%
<b>FEDERAL REVENUE SOURCES</b>						
Federal Meal Reimbursement	1,279,004	1,417,764	1,648,979	1,745,997	1,467,360	-15.96%
Federal Commodities	170,880	174,126	219,644	276,929	250,000	-9.72%
<b>TOTAL</b>	<u>1,449,884</u>	<u>1,591,889</u>	<u>1,868,623</u>	<u>2,022,926</u>	<u>1,717,360</u>	-15.11%
<b>TOTAL REVENUE</b>	4,027,260	4,297,158	4,655,142	4,814,760	4,758,646	-1.17%
<b>EXPENDITURES</b>						
35 Food Services						
Payroll Costs	1,929,976	1,957,862	1,963,959	2,072,775	2,310,843	11.49%
Professional & Contracted Svcs.	52,013	48,774	64,501	55,739	86,907	55.92%
Supplies & Materials	2,141,435	2,116,159	2,150,931	2,308,984	2,293,396	-0.68%
Other Operating Expenses	19,487	14,572	27,381	22,056	32,500	47.35%
Capital Outlay	12,233	28,258	18,718	42,722	35,000	-18.08%
<b>Total</b>	<u>4,155,144</u>	<u>4,165,624</u>	<u>4,225,490</u>	<u>4,502,276</u>	<u>4,758,646</u>	5.69%
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(127,885)</b>	<b>131,534</b>	<b>429,652</b>	<b>312,485</b>	-	-100.00%
<b>BEGINNING FUND BALANCE</b>	<b>676,181</b>	<b>548,296</b>	<b>679,830</b>	<b>1,109,482</b>	<b>1,421,967</b>	28.16%
<b>ENDING FUND BALANCE</b>	<b>\$ 548,296</b>	<b>\$ 679,830</b>	<b>\$ 1,109,482</b>	<b>\$ 1,421,967</b>	<b>\$ 1,421,967</b>	0.00%

# Debt Service Fund

The Debt Service Fund 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.

A significant payment is due by August 15th, and a large balance is needed to cover this payment. Notwithstanding this balance, the District tries to maintain a surplus of \$500,000. For fiscal year 2010-11, the District opted to refund of the Series 1998, Series 1999 and Series 2002 bonds in the amount of \$17,775,000 resulting in a savings of \$4,322,663. The tax rate necessary to support the below debt service is \$0.47.

## Table 8

### Wylie Independent School District

*Statement of Revenue and Expenditures for Debt Service Fund (511)*

*Years Ended June 30, 2008 - June 30, 2012 (Budgeted)*

	2007-08 Audited Actual	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Unaudited Actual	2011-12 Approved Budget	% Increase (Decrease)
<b>REVENUE SOURCES</b>						
Local Revenue	\$ 10,323,945	\$ 10,718,651	\$ 13,162,350	\$ 14,895,241	\$ 14,665,566	-1.54%
State Revenue	3,388,886	3,009,693	3,540,622	3,516,189	4,140,362	17.75%
Total	13,712,831	13,728,344	16,702,972	18,411,430	18,805,928	2.14%
<b>EXPENDITURES</b>						
<b>Debt Service</b>						
Principal	4,712,242	6,214,983	6,553,755	9,603,382	13,880,965	44.54%
Interest	7,058,572	7,087,975	7,189,431	7,355,056	5,635,425	-23.38%
Fees	3,629	249,226	4,429	4,688	15,000	220.00%
Total	11,774,443	13,552,184	13,747,615	16,963,126	19,531,390	15.14%
<b>NET REVENUE OVER (UNDER)</b>	<b>1,938,388</b>	<b>176,160</b>	<b>2,955,357</b>	<b>1,448,304</b>	<b>(725,462)</b>	<b>-150.09%</b>
<b>OTHER SOURCES/USES</b>						
Transfers In	-	7,462,102	502,251	24,019,902	-	-100.00%
Transfers Out	-	(7,217,405)	-	(24,014,014)	-	-100.00%
Total	-	244,697	502,251	5,888	-	
<b>NET SOURCES OVER (UNDER)</b>	<b>1,938,388</b>	<b>420,857</b>	<b>3,457,608</b>	<b>1,454,192</b>	<b>(725,462)</b>	<b>-149.89%</b>
<b>BEGINNING FUND BALANCE</b>	<b>11,162,604</b>	<b>13,100,992</b>	<b>13,521,849</b>	<b>16,979,457</b>	<b>18,433,650</b>	<b>8.56%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 13,100,992</b>	<b>\$ 13,521,849</b>	<b>\$ 16,979,457</b>	<b>\$ 18,433,650</b>	<b>\$ 17,708,188</b>	<b>-3.94%</b>

## General Obligation Bonds

The primary type of bond debt instrument is the General Obligation Bond. This debt instrument requires voter approval. Wylie ISD has been successful at maintaining an A or A+ rating as stated below by Standard & Poor's and Fitch due to excellent financial and administrative practices.

The following table depicts bonded debt facts:

**Table 9**

Outstanding Bonded Debt as of 6-30-11	\$454,650,183
Bond Rate (Texas Permanent School Guaranteed)	AAA
Bond Rate (underlying)	A+ S&P Rating AA- Fitch
All bonds have been issued as of 6-30-11	
The District's "A+" and "AA-" rating reflects:	1. strong and growing DFW Metroplex and Collin County area economy; 2. strong administrative management; 3. excellent financial performance

## Capital Projects

This governmental fund budgeted at \$10,018,959 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.

On November 3, 2009, the District's voters passed a \$24,940,000 bond election. Eighty-four percent of this bond addresses additions, renovations and infrastructure to Burnett Junior High, Harrison Intermediate School, and Hartman, Birmingham and Akin Elementary schools. The remaining sixteen percent of this bond is for the new Achieve Academy which currently resides in portables. The table on the following page recaps the projects and historical spending for each of bond authorizations currently for the past five years.



## Capital Projects (Cont.)

**Table 10**  
**Capital Projects Activity**  
**Five Year Summary**

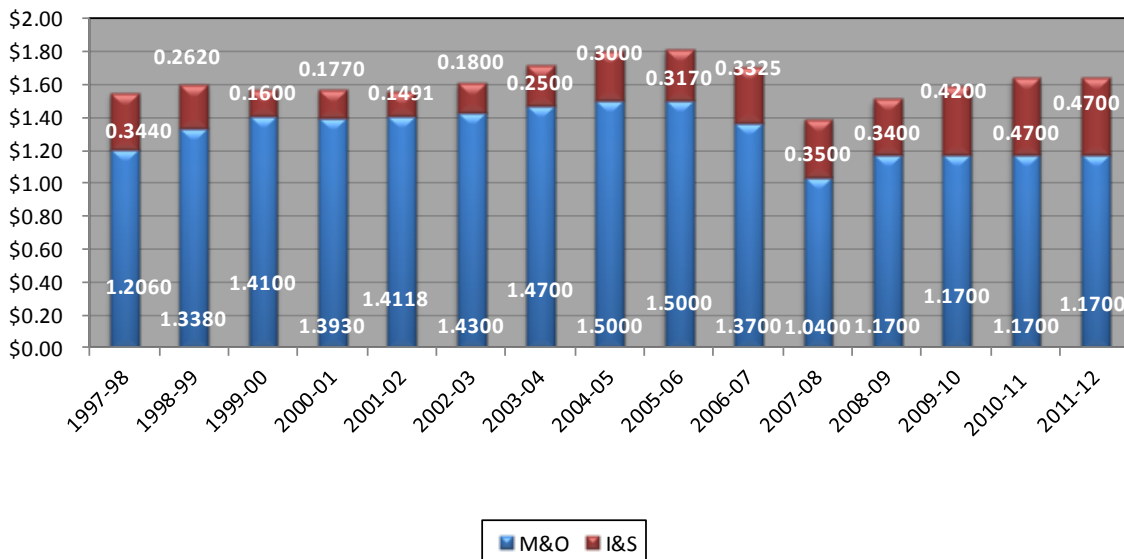
Project	07-08 FY Activity	08-09 FY Activity	09-10 FY Activity	10-11 FY Activity	11-12 Budget
Wylie High School	\$ 129,469.45	\$ 47,437.06	\$ 236,714.50	\$ 2,428.50	\$ -
Wylie East High School	6,112,561.66	118,502.87	6,570.00	0.00	0.00
Third High School	0.00	0.00	0.00	1,624,523.09	355,070.00
Burnett Jr. High	29,850.00	0.00	242,596.87	6,335,334.08	1,815,754.00
Cooper Jr. High	(560,636.39)	83,130.00	1,310,790.00	0.00	0.00
Harrison Intermediate	19,307.00	64,654.78	52,997.50	1,605,388.36	1,154,844.00
Draper Intermediate	2,803,814.00	202,861.35	0.00	0.00	0.00
Hartman Elementary	0.00	0.00	0.00	1,387,844.63	2,923,736.00
Akin Elementary	4,186.00	0.00	0.00	572,327.27	545,275.00
Birmingham Elementary	0.00	0.00	0.00	1,511,154.00	2,483,033.00
Tibbals Elementary	0.00	0.00	0.00	0.00	0.00
Smith Elementary	2,368,756.61	15,334.45	4,271.66	0.00	0.00
Whitt Elementary	12,177,152.27	417,795.76	662.61	0.00	0.00
Watkins Elementary	0.00	0.00	11,814,250.13	435,329.22	40,203.00
Achieve Academy	0.00	0.00	0.00	3,294,264.93	552,225.00
Land	17,232.00	1,804,748.47	29,866.93	0.00	0.00
Other/Arbitrage	16,500.00	9,150.00	5,500.00	0.00	0.00
Ed. Support Facility	42,550.72	3,804.77	0.00	381,486.17	102,852.00
Building Improvement	0.00	0.00	0.00	0.00	0.00
Port. Building Relocation	6,645.00	0.00	0.00	0.00	0.00
Maint/Food Serv. Facility	4,157.00	0.00	0.00	0.00	0.00
Funds for Future Elementary	0.00	0.00	0.00	0.00	0.00
Technology Fiber Ring	196,270.23	397,979.48	0.00		0.00
Technology	0.00	0.00	72,681.05	0.00	0.00
Rebate Liability - 2006 Bond Issue	210,325.12	0.00	0.00	0.00	0.00
District Wide	0.00	0.00	0.00	0.00	45,967.00
<b>Grand Total</b>	<b>\$ 23,578,140.67</b>	<b>\$ 3,165,398.99</b>	<b>\$ 13,776,901.25</b>	<b>\$ 17,150,080.25</b>	<b>\$ 10,018,959.00</b>

# Tax Rate

The tax rate for 2011-12 remains the same at \$1.64. House Bill 1 (HB1) enacted by the Third Special Session of the 79<sup>th</sup> Legislature significantly reduced the District's maintenance and operations tax rate. Formerly, Wylie ISD had been at the maximum \$1.50 tax cap for 2004-05 and 2005-06 before decreasing to \$1.37 in 2006-07 compressed by HB1. State Legislature compressed the M&O rate even further to \$1.00 in 2007-08. The District opted to increase these rates by the allowable four cents for the past four fiscal year budgets. In 2008-09, the M&O rate became \$1.17 which includes the four cent local option rate and an additional \$0.13 cents as a result from voters approval in November, 2008. For 2011-12, the M&O rate remained the same at \$1.17.

The tax rate is comprised of two component rates each having separate purposes and state laws governing them – Maintenance and Operations (M&O) rate and Debt Service (I&S) rate.

**Table 11**  
**Tax Rate Comparison Last Fifteen Years**



The M&O tax rate supports the major operational and educational programs of the District for such expenses as staff salaries and benefits, utilities, supplies, equipment, and many other costs.

The Debt Service tax rate supports the repayment of debt authorized by district voters. The total amount of debt payable each budget year less any applicable state aid is divided by the taxable property values to determine the rate. Wylie ISD's 2011-12 Debt Service tax rate to support the debt is \$0.47; the same rate as 2010-11.

## Tax Rate (Cont.)

What does the proposed tax rate mean to local homeowners? The following example demonstrates the effect of the tax rate. The example also shows the effect of an average home value during that year to reflect how property value changes also affect the total tax levy.

**Table 12**

### Example of Tax Levy on an Average Wylie Single Family Residence

	2007-08	2008-09	2009-10	2010-11	2011-12
Residence Value	\$ 163,905	\$ 169,585	\$ 169,459	\$ 168,221	\$ 168,760
Less: Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Adjusted Taxable Value	148,905	154,585	154,459	153,221	153,760
Rate per \$100 Value	1.3900	1.5100	1.5900	1.6400	1.6400
Tax Levy	\$ 2,070	\$ 2,334	\$ 2,456	\$ 2,513	\$ 2,522

Every homeowner receives a state mandated homestead exemption of \$15,000 to reduce the amount of taxes owed. An additional exemption is provided for those 65 years and older and disabled taxpayers. Their tax levy is frozen at the amount when they receive the exemption and can never go up even as their home value or tax rate increases.

The State of Texas places limits on how much tax rates can increase over the previous year's rate. Each taxing entity must calculate its rollback rate. This is the maximum rate that can be adopted before an automatic rollback election takes place. If a rate is adopted that is higher than the rollback rate, the voters have an opportunity to affirm the proposed higher rate through an election or roll it back to the rollback rate. The tax rate above reflects \$1.64 which represents \$1.17 M&O rate plus \$0.47 I&S rate.

Individual property value increases are capped annually at ten percent. This prevents the housing market value increases from becoming rampant.

## Student Enrollment Growth

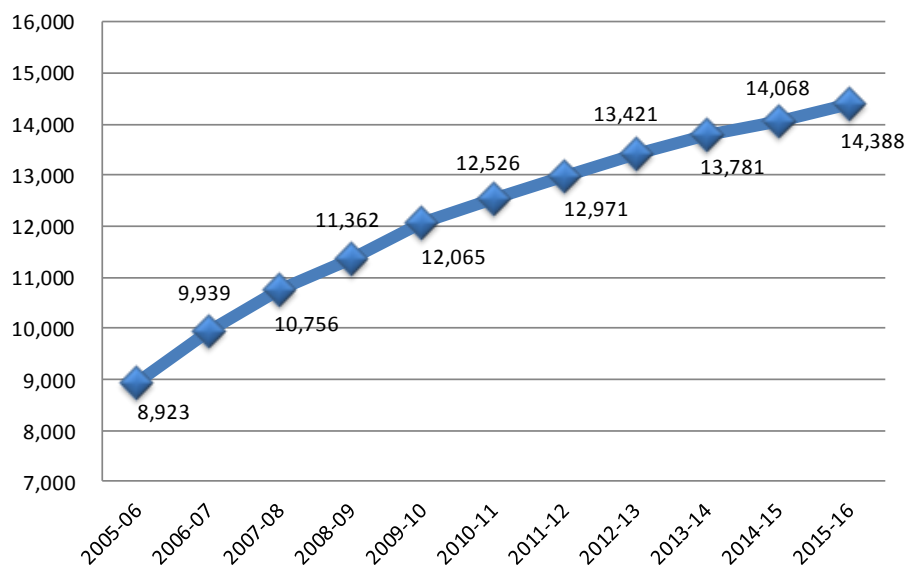
Wylie ISD continues to respond to the enrollment growth needs of the District. According to the District’s demographer, School District Strategies, using the New Home Method (Moderate), Wylie ISD’s enrollment should peak at 20,000—25,000 students. At that point the District will be built out within its 41 square miles and no longer subject to the heavy growth of new houses which typically bring new students. When Wylie ISD reaches this point will depend on the rate of development. Other previous district demographic reports have also substantiated this predicted enrollment number.

Growth in the number of students means growth in special sub-population groups such as bilingual students or special education students. Classroom space is impacted by these groups and the addition of regular education students. Enrollment provides the basis for staffing, however, the ADA is the basis for computing state aid. The correlation between the two is very important.

Wylie ISD enrollment has experienced significant increases over the past years: 2005-2006 – fourteen percent growth, 2006-2007—eleven percent growth, 2007-2008—eight percent growth, and in both 2008-2009 and 2009-10—six percent growth. Total PK-12 enrollments in Wylie ISD rose from 3,820 in 1997 to over an estimated 13,000 in 2011-12. Beginning in 2003, annual enrollment increases ranged from 1,000-1,200 students until 2007, which showed a slight decline of over 800 students. For the last four years, increases in enrollment remain stable at an average of 554 students per year.

Long range enrollment projections prepared by the District’s demographer are shown in the table below:

**Table 13**  
**Student Enrollment History and Projections**



# State Aid

The state aid system is made up of a multi-tiered funding formula that considers a district's property wealth per student as a key variable in relation to tax effort by the district. In 2011, the Texas Legislature passed Senate Bill 1 (SB 1) during a special session, reducing target revenue to 92.35 percent of its current level during the 2012-13 school year and repeals target revenue as of September 1, 2017. However, it is unclear how target revenue will be further reduced beginning with the 2013-14 school year until its presumed repeal. SB 1 simply contains a nonbinding statement of intent that the Legislature will continue to reduce target revenue. Currently, the school finance system remains both inequitable and inadequately funded.

## **Key State Funding Components**

- Compressed Maintenance and Operations Tax Rate - \$1.00
- Local Option Tax Rate \$0.17
- High School Allotment—\$275 per 9-12 ADA
- Basic Allotment—\$4,765
- Elimination of Technology Allotment—reduces Wylie ISD funding by \$350,000
- Regular Program Allotment @ 92.39%—reduces Wylie ISD funding by \$4.6 million



# Staffing

The Wylie ISD staff has become stabilized over the last year. Any additionally needed staff is essential to provide the necessary educational services ranging from teachers to bus drivers. A overall reduction of 50 employees through attrition are reflected below. Wylie ISD was on a 'hiring freeze' during the 2011 Legislative Session due to expected decrease in state funding. The table below shows the staffing history for Wylie ISD.

**Table 14**

<b>Wylie Independent School District</b>					
<b>Staffing History</b>					
	*2007-08	*2008-09	*2009-10	2010-11	2011-12
<b>Professional</b>					
(Superintendent, Assistant Superintendent, Directors, Other Professional, Principal, Assistant Principal, Counselor, Librarian, Nurse)	156	166	175	196	172
<b>Teachers</b>					
(Teacher - Secondary; Teacher - Elementary, Teacher - Special Education)	756	778	807	851	844
<b>Other</b>					
(Paraprofessional, Food Service, Bus Driver, Hourly, Other)	556	593	595	699	680
<b>Total</b>	<b>1,468</b>	<b>1,537</b>	<b>1,577</b>	<b>1,746</b>	<b>1,696</b>
<b>Student Enrollment</b>	10,690	11,305	12,012	12,526	12,971
<b>Staffing Ratios:</b>					
Teaching Staff	14.1	14.5	14.9	14.7	15.4
Total Staff	7.3	7.4	7.6	7.2	7.6
* Source AEIS					

## Salary and Benefit Increases

Outside economic factors drive much of what goes on fiscally in Wylie ISD. Collin County, in general, is considered a fast growing area. Property values, one of the key variables in public education funding, have become more stable with very little increase or in some cases decreased. Beginning with 2011, property value increases for Wylie ISD were a more modest 1.92% over 2010.

The largest single component of a school district's operating budget (approximately 84%) is its salary and benefit costs. New resources in these districts applied to salary and benefit increases place economic pressures on Wylie ISD whether or not its property values increase at an equivalent rate. The Board of Trustees, Superintendent and Assistant Superintendents annually identify salary and benefits as one of the most important budget goals. Recruiting and retaining highly qualified staff for all positions is critical to the overall success and performance of our District.



# Academic Programs

Wylie ISD believes that each student deserves our best efforts every day. Our mission statement emphasizes the importance of our work and our partnerships with our parents and community. Additionally, it is our mission in Wylie ISD to provide all students with a world class academic education. Our work is also guided by four cornerstones – Wylie ISD is goal driven, data driven, collaborative, and holds high expectations. The academic opportunities as well as the co-curricular opportunities afford our students a high quality, rigorous best education. Our highly qualified and committed staff ensures that each student reaches his or her full academic potential. With our combined efforts - students, teachers, parents, and community – Wylie ISD is recognized as a leading educational community at both the state and national level.

Elementary students receive a balanced offering of core subjects of math, language arts, social studies and science. In addition, students participate in art, music, technology, and health education. Special sub-populations of students like those with limited English proficiency are offered outstanding services. A Dual Language immersion program allows students to learn both English and Spanish in the same classroom environment. Parents are also offered adult literacy programs to mirror the learning of the students.



**Hartman Elementary 2007**

Intermediate students receive the core courses as well as opportunities to participate in band, choir, theater, art, and technology courses. Our intermediate campuses serve students in grades 5 and 6.

The junior high schools are grades 7-8. Required courses beyond the core subjects include technology, theater arts, band, choir, and visual arts. Eighth graders may take Algebra 1, Geometry, and Spanish I for high school credits. A wide variety of electives are offered at the junior high school level. They include band, art, theater, athletics, cheerleading, advanced technology courses and many others. Special needs students receive assistance through alpha phonics, special education, speech therapy and English as a second language.

The high schools include Wylie High School, which includes grades 9-12, and Wylie East High School, which currently includes grade 9-11. The high schools focus on student opportunities and success for future beyond Wylie ISD. In addition to a wide variety of academic offerings, high school students may also enroll in dual credit college courses which are offered by Collin College. Other course offerings include the distinguished achievement program, culinary arts, broadcast journalism, architectural design, music theory, and many other career and technology courses.

# Academic Assessment

## **PSAT/NMSQT—Preliminary Scholastic Aptitude Test/National Merit Scholarship Qualifying Test**

The PSAT<sup>®</sup>/NMSQT is a co-sponsored program by the College Board and National Merit Scholarship Corporation (NMSC).

PSAT/NMSQT stands for Preliminary SAT/National Merit Scholarship Qualifying Test. It is a standardized test that provides firsthand practice for the SAT Reasoning Test™. It also gives students a chance to enter National Merit Scholarship Corporation (NMSC) scholarship programs.

The PSAT/NMSQT measures:

- critical reading skills
- math problem-solving skills
- writing skills

Students have developed these skills over many years, both in and out of school. This test does not require them to recall specific facts from their classes.

The most common reasons for taking the PSAT/NMSQT are:

- to receive feedback on student strengths and weaknesses on skills necessary for college study. To see how their performance on an admissions test might compare with that of others applying to college.
- to enter the competition for scholarships from the National Merit Scholarship Corporation (grade 11).
- to help prepare for the SAT. Students can become familiar with the kinds of questions and the exact directions they will see on the SAT.
- to receive information from colleges when students check "yes" to Student Search Service.

The PSAT/NMSQT allows students to measure their academic growth with national and state criterion.

# Academic Assessment

**Table 15**  
**PSAT Historical Data 2005-10**

	2005-06	2006-07	2007-08	2008-09	2009-10
<b>Critical Reading</b>					
11th Grade	50	48.9	46.4	49.0	48.8
10th Grade	45.7	44.9	40.3	46.6	42.5
<b>Math</b>					
11th Grade	52	51.5	48.3	51.4	51.2
10th Grade	48.1	46.4	42.9	49.0	45.6
<b>Writing Skills</b>					
11th Grade	51.5	48.3	45.6	47.7	47.4
10th Grade	47.2	43.4	39.8	44.5	41.3
<b>National Merit Awards</b>					
Merit Finalists	2	2	1	0	0
Commended Students	2	2	2	8	2
Achievement Program	0	0	1	0	0
Hispanic Recognition	0	1	1	1	1

## Academic Assessment (Cont.)

### SAT—Scholastic Aptitude Test

The SAT Reasoning Test is the nation's most widely used admissions test among colleges and universities. It tests students' knowledge of subjects that are necessary for college success: reading, writing, and mathematics. The SAT assesses the critical thinking skills students need for academic success in college—skills that students learned in high school.

The SAT is typically taken by high school juniors and seniors. It tells students how well they use the skills and knowledge they have attained in and outside of the classroom—including how they think, solve problems, and communicate. The SAT is an important resource for colleges. It is also one of the best predictors of how well students will do in college.

Each section of the SAT is scored on a scale of 200-800, with two writing sub-scores for multiple-choice questions and the essay. It is administered seven times a year in the U.S., Puerto Rico, and U.S. Territories, and six times a year overseas.

**Table 16**

### SAT Historical Data 2005-10

Year	Critical Reading			Math			Writing		
	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District
2010	501	484	489	516	505	511	492	473	468
2009	501	486	494	515	506	519	493	475	476
2008	502	488	496	515	505	511	494	480	480
2007	502	492	487	515	507	507	494	482	475
2006	503	491	493	518	506	515	497	497	485
2005	508	493	510	520	502	521	Not Implemented		

## *Academic Assessment (Cont.)*

### **ACT—American College Test**

The ACT<sup>®</sup> test assesses high school students' general educational development and their ability to complete college-level work. The multiple-choice tests cover four skill areas: English, mathematics, reading, and science. The Writing Test, which is optional, measures skill in planning and writing a short essay. The ACT is typically administered to high school juniors and seniors.

The ACT is curriculum-based. The ACT is not an aptitude or an IQ test. Instead, the questions on the ACT are directly related to what students have learned in high school courses in English, mathematics, and science. Because the ACT tests are based on what is taught in the high school curriculum, students are generally more comfortable with the ACT than they are with traditional aptitude tests or tests with narrower content.

Each section of the ACT is scored on a scale of 1-36 with the composite score being the average of the four subject scores. It is administered five times a year in the U.S.

**Table 17**

### **ACT Historical Data 2005-10**

	Reading			Science			English			Math		
Year	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District
2010	21.3	20.8	21.9	20.9	20.9	22.1	20.5	19.7	20.8	21.0	21.4	22.4
2009	21.4	20.9	22.4	20.9	20.6	22.3	20.6	19.9	21.8	21.0	21.3	22.8
2008	21.4	20.9	22.0	20.8	20.5	21.8	20.6	19.8	21.1	21.0	21.2	22.2
2007	21.5	20.6	21.3	21.0	20.4	21.5	20.7	19.5	20.1	21.0	20.8	21.2
2006	21.4	20.5	21.8	20.9	20.3	22.1	20.6	19.4	20.9	20.8	20.6	21.8
2005	21.3	20.2	22.5	20.9	20.1	22.5	20.4	19.3	21.6	20.7	20.7	21.7

	Composite Scores		
Year	Nat'l	State	District
2010	21.0	20.8	22.0
2009	21.1	20.8	22.4
2008	21.1	20.7	21.9
2007	21.2	20.5	21.1
2006	21.1	20.3	21.8
2005	20.9	20.2	22.2



## Future Budget Years

The District's budgeting process is more than just funding the next fiscal year's operations. The Board of Trustees and District administration anticipate major budget concerns two to five years into the future. A list of these budget considerations is shown below:

1. State funding changes from SB1 and the Education Jobs Grant will significantly impact future revenue projections.
2. The continuation of development, renovations and additions, as needed due to enrollment growth.
3. Salary and benefit costs will continue to escalate due to competition for staff between neighboring school districts.
4. The District enrollment growth will require new staff increases both for direct instructional positions and support positions.

Projections for future budget years are listed on the follow page:



## Future Budget Years (Cont.)

**Table 18**

<b>Future Budget Projections (Millions)</b>						
<b>General Fund</b>						
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Revenues	93.1	89.4	89.5	89.6	89.7	89.8
Expenditures	(90.8)	(89.4)	(89.5)	(89.6)	(89.7)	(89.8)
Net	2.3	0.0	0.0	0.0	0.0	0.0
Other Sources	0.0	0.0	0.0	0.0	0.0	0.0
Other Uses	0.0	0.0	0.0	0.0	0.0	0.0
Net	0.0	0.0	0.0	0.0	0.0	0.0
Beginning Fund Balance	13.7	16.0	16.0	16.0	16.0	16.0
Ending Fund Balance	16.0	16.0	16.0	16.0	16.0	16.0
<b>Debt Service Fund</b>						
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Revenues	18.4	18.8	19.2	19.6	20.2	20.6
Expenditures	(17.0)	(19.5)	(19.2)	(19.6)	(20.2)	(20.6)
Net	1.4	(0.7)	0.0	0.0	0.0	0.0
Beginning Fund Balance	17.0	18.4	17.7	17.7	17.7	17.7
Ending Fund Balance	18.4	17.7	17.7	17.7	17.7	17.7
<b>Student Nutrition Fund</b>						
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Revenues	4.8	4.7	5.0	5.4	5.8	6.3
Expenditures	(4.5)	(4.7)	(5.0)	(5.4)	(5.8)	(6.3)
Net	0.3	0.0	0.0	0.0	0.0	(0.0)
Beginning Fund Balance	1.1	1.4	1.4	1.4	1.4	1.4
Ending Fund Balance	1.4	1.4	1.4	1.4	1.4	1.4

## Budget Contact

Individuals who have questions regarding this budget should contact Brian Miller, CPA, Assistant Superintendent for Business Operations (972)429-3015 or via email [brian.miller@wylieisd.net](mailto:brian.miller@wylieisd.net).

## Summary

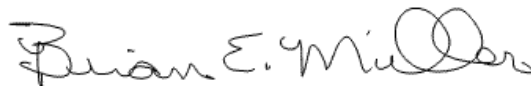
Meeting the many needs of our educational system with limited resources is a challenge and there is never enough to satisfy all needs. We believe this budget document demonstrates reasonable and prudent progress in an effort to satisfy the needs of the students, families and members of our community. It is our goal to provide all students a world-class academic education which will prepare them to lead successful and productive lives while still being good stewards of taxpayer money.

We appreciate the support provided by the Wylie ISD Board of Trustees for the development, implementation, and support of an excellent educational program for the children of our District.

Respectfully,



David Vinson, Ph.D.  
Superintendent



Brian E. Miller, CPA  
Assistant Superintendent for Business Operations

*WYLIE INDEPENDENT  
SCHOOL DISTRICT*

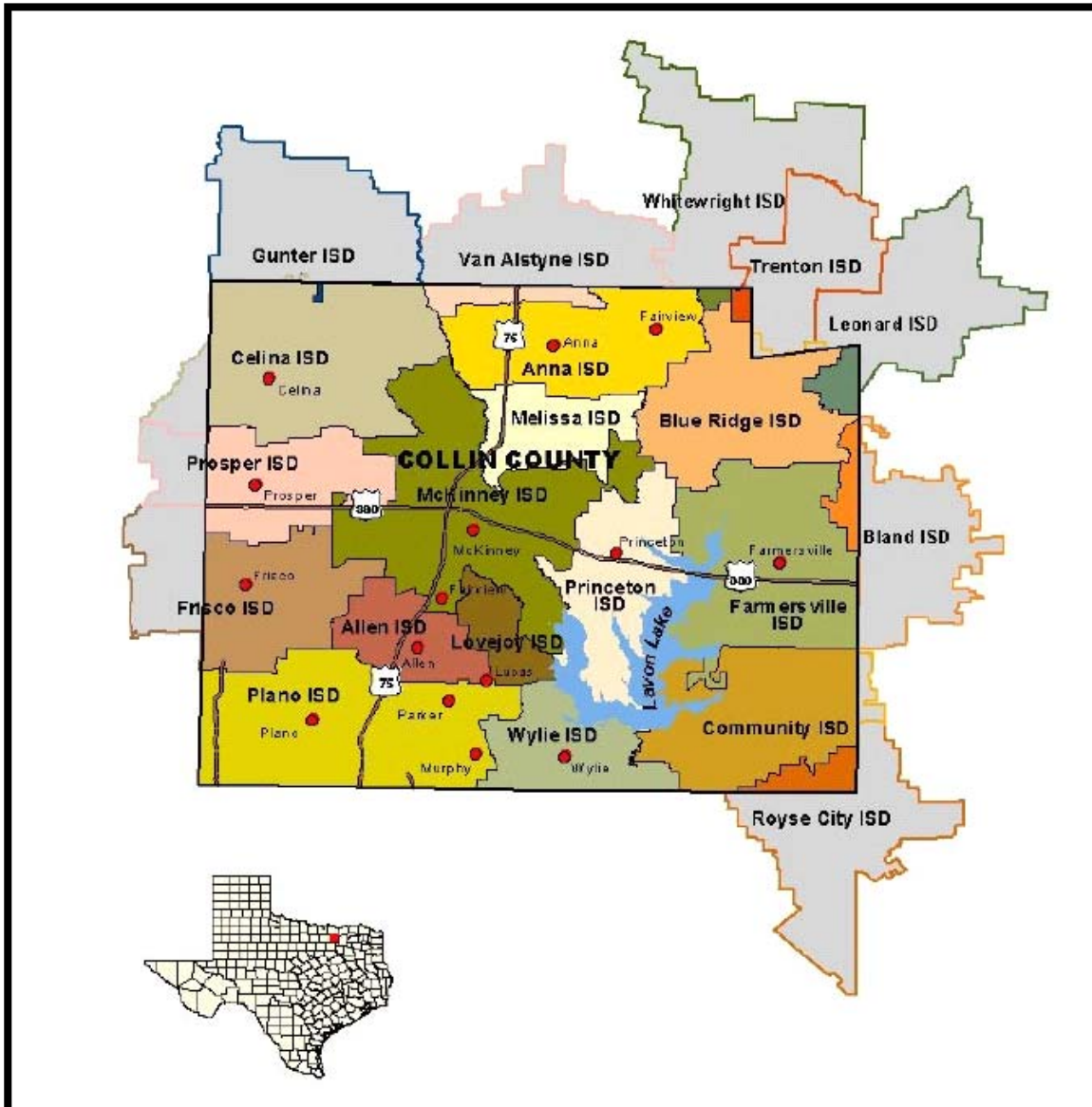
*Organizational Section*



*that Wylie Band from Wylie High School 2008*

# School Districts in Collin County

Table 19



# Wylie ISD District Boundaries

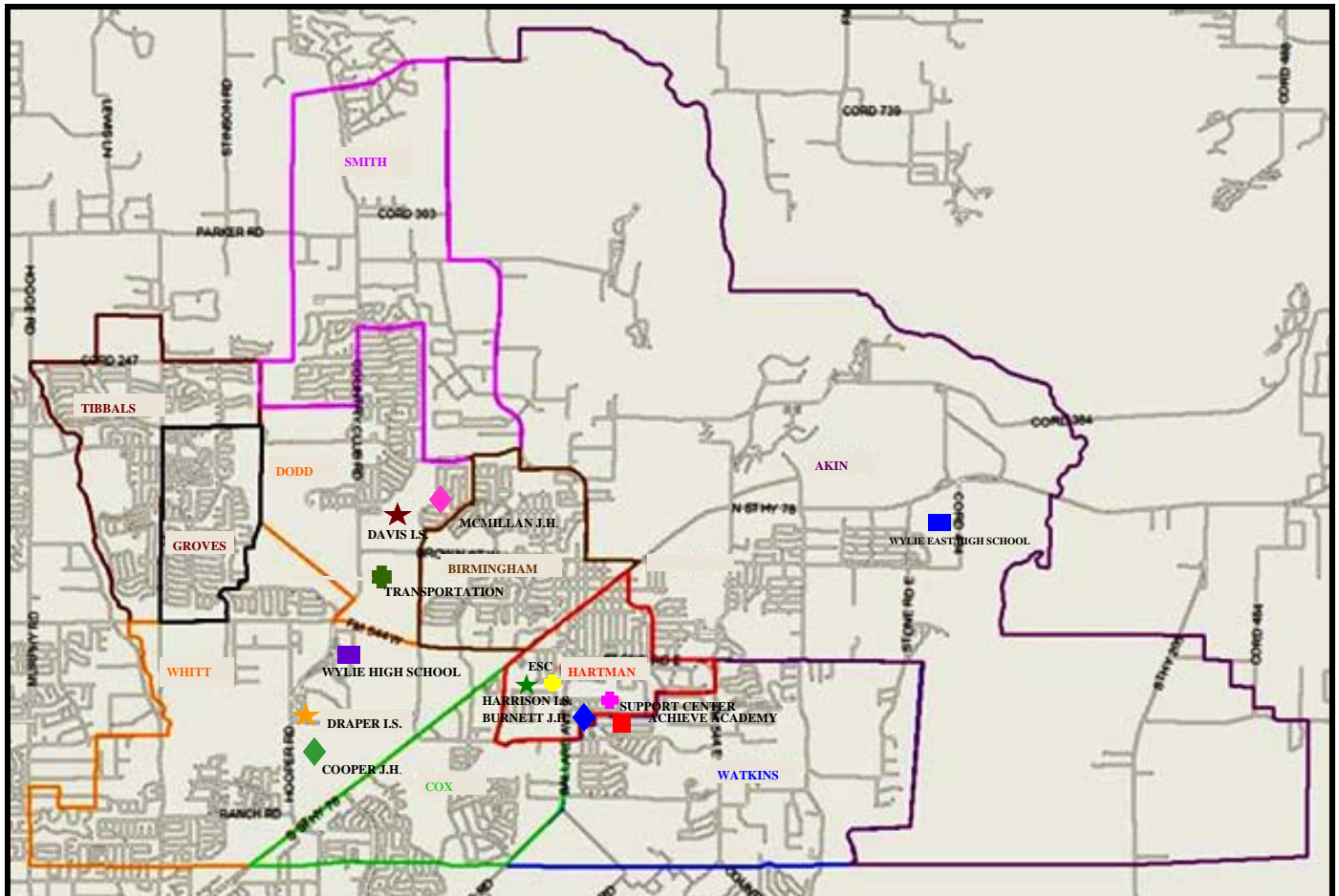
## Boundaries for the 2011-12 School Year

Akin Elementary		Burnett Junior High	
Birmingham Elementary		Cooper Junior High	
Cox Elementary		McMillan Junior High	
Dodd Elementary		Wylie East High School	
Groves Elementary		Wylie High School	
Hartman Elementary		Achieve Academy	
Smith Elementary		Educational Service Center	
Tibbals Elementary		Transportation Facility	
Watkins Elementary		Service Center	
Whitt Elementary			
Davis Intermediate			
Draper Intermediate			
Harrison Intermediate			

**2011-12 Map**  
 Mailing Address  
 P.O. Box 490, Wylie, TX 75098  
 Educational Service Center  
 951 S. Ballard St.  
 Wylie, TX 75098  
 Telephone  
 (972)429-3000  
 Web Address  
[www.wylieisd.net](http://www.wylieisd.net)

**Questions concerning school attendance boundaries should be directed to the Wylie ISD Public Information Officer at 951 S. Ballard St., Wylie, TX 75098 (972-429-3000).**

**Table 20**





## History of Wylie ISD



**WHS Women's Basketball 1910**

In the 1890s, the town of Wylie had been served by a small school with small funding primarily by the parents of the students. Ovid Birmingham noticed this problem and prompted the establishment of Wylie ISD in 1901-1902. Limits were set up that all citizens in that area would pay taxes to uphold the District. The Birmingham family had provided money to build a proper high school. Since then the Birmingham family has established various Land Trusts to fund areas of curriculum for the District as well as scholarships for the top 22 of each graduating class.

Wylie ISD is located in Collin County, 24 miles northeast of metropolitan Dallas and its cultural, educational and recreational amenities. Covering 41 square miles and approaching 13,000 students, the District serves the City of Wylie as well as surrounding communities of Sachse, Murphy, Lucas, Lavon and St. Paul.

Many things have changed since the creation of the Wylie Independent School District. During most of its existence, Wylie ISD was a rural farming community growing cotton, wheat



**City of Wylie 2011**

and corn. The City of Wylie has grown by 173.8% over the past decade according to the 2010 U.S. Census data. The population increased from 15,132 in 2000 to 41,427 in 2010. The gain of 25,295 resident makes Wylie the third fastest growing city in the State of Texas, over the last decade, for cities with population of more than 40,000.

Wylie ISD is governed by a seven member Board of Trustees. The Board's primary role is policy making. The operational functions of the District have been delegated to the Superintendent and administrative staff. An organizational chart appears in the Organizational Section of this report.

Wylie Independent School District operates 10 elementary schools, 3 intermediate schools, 3 junior high schools, 2 high schools. Disciplinary and non-disciplinary student referrals attend the Achieve Academy.



# Miss Pearl Birmingham Scholarship Fund

## About the Scholarship

The Miss Pearl Birmingham Scholarship Fund was established in 1947 by T.F. Birmingham of Tulsa, Oklahoma, to comply with a request by his sister, Pearl Birmingham, who died in 1946. In her will, Pearl Birmingham left 1,000 shares of common stock in the Standard Oil Company of Ohio to support the scholarship fund. The income for the scholarship is currently provided by the interest earned from a trust fund created by the sale of the oil stock, which is in excess of \$2 million.

Miss Pearl, as her friends and students new her, spent most of her life teaching school. She began her teaching career in Wylie where she taught first and second grades. Miss Pearl has been described as having been a “very quiet, unusually kind and pleasant person from a more than generous, happy and religious family.”

The number of scholarships and the amounts for scholarships are determined annually by the Wylie ISD Board of Trustees. This information will be provided to the high schools each year no later than August 1.

Each Wylie ISD high school will award an equal number of scholarships. The annual scholarship awards will be as follows:

3—\$15,000 scholarships at each high school (6 total)	\$90,000
5—\$2,500 scholarships at each high school (10 total)	<u>\$25,000</u>
<b>Total</b>	<b><u>\$115,000</u></b>

The following guidelines will be used in determining a student’s eligibility to apply for the scholarship:

- A. The student must be ranked in the top 10% of his/her class.
- B. The student must be of good moral character.
- C. The student must be a graduate of Wylie High School or Wylie East High School.
- D. The student must have received all high school grades from a Wylie ISD high school.
- E. The student must take both the ACT and SAT; scores must be received by March of the senior year.
- F. The number of students eligible to apply for the scholarship will be limited to the top eight academically ranked students from each high school who meet the guidelines.

Selection of scholarship winners will be based on the following:

- A. The student’s academic ranking
- B. The student’s SAT and ACT scores
- C. Submission of an autobiography by the student
- D. A personal interview with school superintendents who represent a school district in each of the following counties: Collin, Dallas and Rockwall.

## *History of the F.O. Birmingham Memorial Land Trust*

The fund was created on the 19th day of November, 1940, by T.F. Birmingham and Hattie A. Birmingham as a memorial to their oldest son, Franklin Ovid Birmingham, who died on October 9, 1911 and is buried at the Wylie Cemetery at Wylie, Collin County, Texas. It was the opinion of the T.F. & Hattie Birmingham that "more children should be given the opportunity to learn the mechanical trades, the different handicrafts and useful arts, the dignity of labor, and the ever important lessons in cooking, sewing and other domestic ways of life." The trust was established to accomplish their wishes and desires in these areas.

According to the trust, the Trustees of the fund retain full, complete and exclusive control (subject to court review) over the assets of the trusts and all net income there from. The net income from the trusts shall be used exclusively for establishing new programs and/or supplementing and enriching existing or future "covered courses" offered at the Wylie Independent School District.



**Frank and Hattie Birmingham 1940**

The funds are divided between the 1940 trust and the 1950 trust. The 1940 trust supports domestic economy & mechanical trades. The 1950 trust supports Advanced American History and Chemistry. The 1940 trust is 81.45% of the trust funds and income and the 1950 is 18.55% of the trust funds and income.

The term "covered courses" as set forth in the trusts means courses offered by the Wylie Independent School District in manual training, domestic economy, advanced American History and Chemistry.

An application process shall be utilized in requesting funds from the trust (similar to the process utilized by federal grants, i.e. Title 1).

### **1940 and 1950 Trust Notes**

The trustees of the F.O. Birmingham Memorial Land Trust are five (5) in number, one of whom is the Mayor of the City of Wylie. The other four trustees are appointed by the governing body of the Baptist, the Methodist, the Christian, and the Catholic Churches in the City of Wylie. They can be replaced only in the event of death, refusal or failure to act, resignation or if they no longer live in the Wylie Independent School District.

# Wylie ISD Enrollment

**Table 21**

**Enrollment by Campus and Grade 2011-12**

	AKIN	BIRM	COX	DODD	GROV	HARTM	SMITH	TIBB	WAT	WHITT	DIS	DRIS	HIS	BJHS	CJHS	MJHS	WEHS	WHS	AA	TOTAL
Early Enroll Speech / LEAP		1	2			43														46
BAU			3																3	6
Life Skills (Self Contained)	5	6						6	5	7			6			6	6			47
Transition to Life Program																			8	8
PPCD (Early Childhood)						42														42
Pre-Kindergarten						172														172
PreK-Bilingual						27														27
Head Start						20														20
Kindergarten	96	88	126	112	127	57	109	119	103	117										1,054
First	104	121	111	125	123	43	108	124	113	123									1	1,096
Second	103	104	123	127	110	50	127	127	74	122										1,067
Third	96	113	114	110	133	46	145	104	62	130										1,053
Fourth	119	102	109	109	121	60	121	98	69	97									1	1,006
Fifth											339	371	312							1,022
Sixth											366	321	298							985
Seventh														327	339	315				981
Eighth														335	308	313				956
Ninth																	491	522	2	1,015
Tenth																	429	444	3	876
Eleventh																	370	387		757
Twelfth																	316	396	23	735
<b>Total</b>	<b>523</b>	<b>535</b>	<b>588</b>	<b>583</b>	<b>614</b>	<b>560</b>	<b>610</b>	<b>578</b>	<b>426</b>	<b>596</b>	<b>705</b>	<b>692</b>	<b>616</b>	<b>662</b>	<b>647</b>	<b>634</b>	<b>1,612</b>	<b>1,749</b>	<b>41</b>	<b>12,971</b>

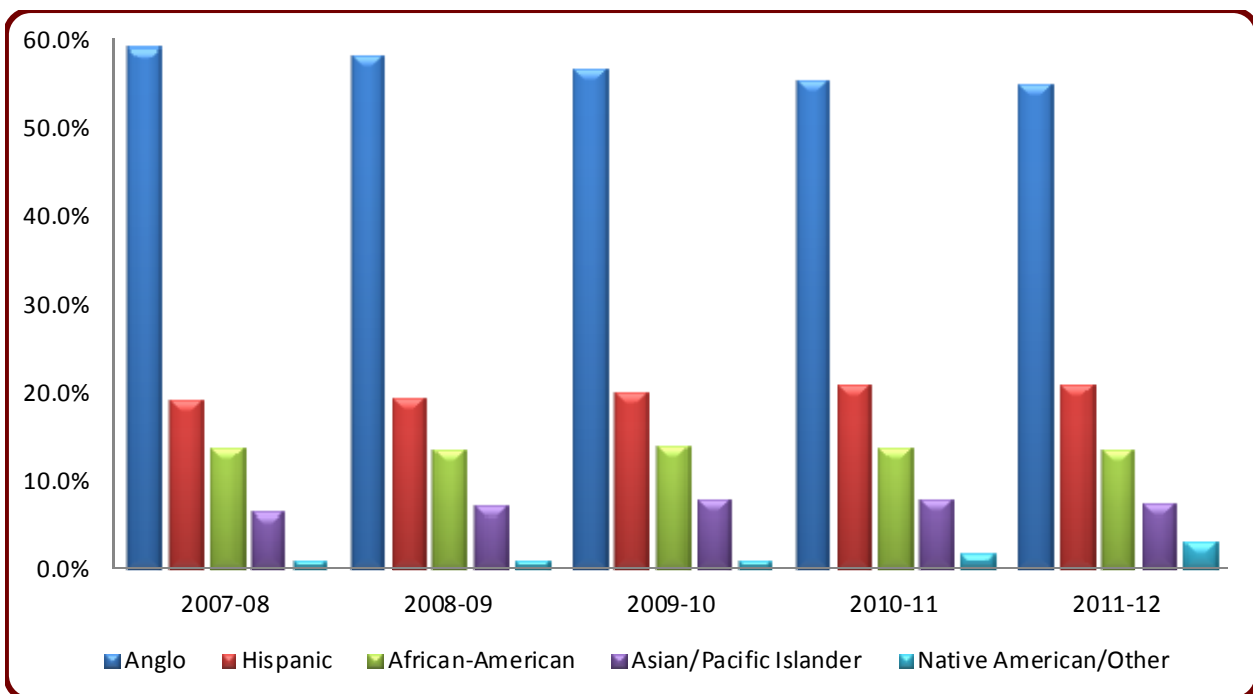
2010-2011 Enrollment	12,515
Number Increase	456
Percentage Increase	3.64%

Enrollment as of September 2, 2011

## Wylie ISD Enrollment (Cont.)

**Table 22**  
**Student Ethnicity Percentages for Wylie ISD**

	2007-08	2008-09	2009-10	2010-11	2011-12
Anglo	59.4%	58.6%	57.0%	55.6%	55.0%
Hispanic	19.3%	19.4%	20.0%	20.9%	21.1%
African-American	13.8%	13.5%	14.0%	13.8%	13.5%
Asian/Pacific Islander	6.6%	7.2%	8.0%	8.0%	7.4%
Native American/Other	1.0%	1.0%	1.0%	1.7%	3.2%



# Wylie ISD Enrollment (Cont.)

**Table 23**

**Demographic Information**

Student Demographics:  
51.1% Male; 48.9% Female

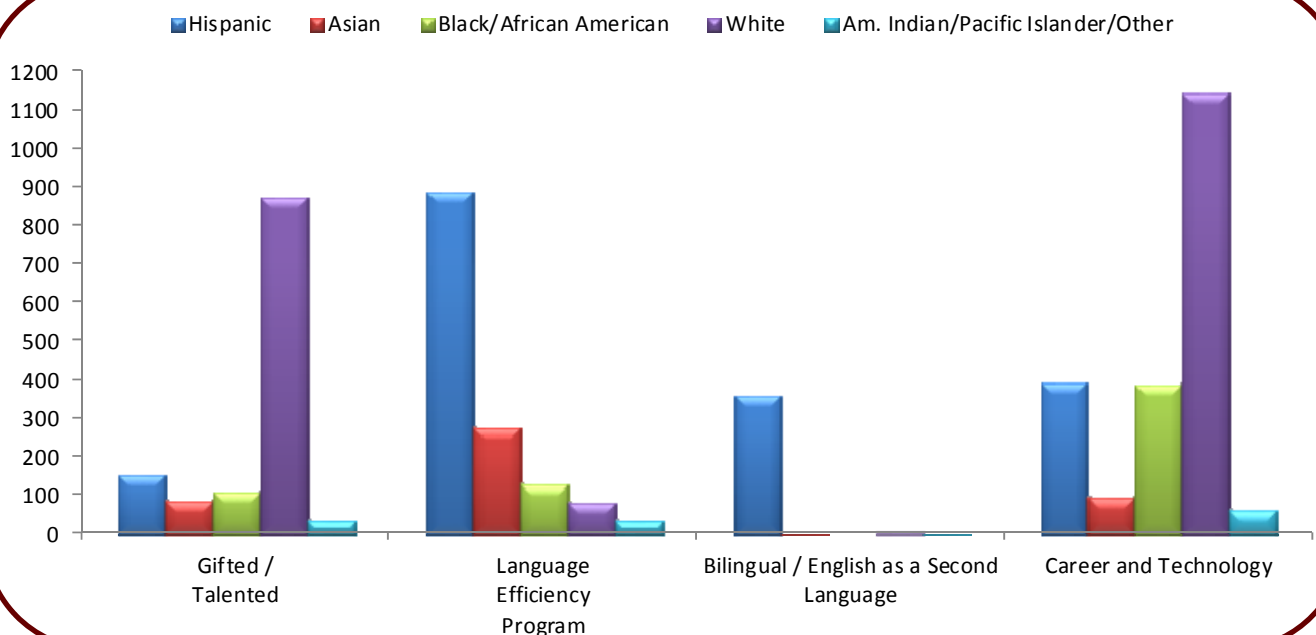
Economically Disadvantaged  
29.2%

Average Student to Teacher Ratio  
15.3:1 (Includes all classes such as Special Education and Title 1)

**Table 24**











**2011 Ethnicity Counts by Program**

	Gifted / Talented	Language Efficiency Program	Bilingual / English as a Second Language	Career and Technology
Hispanic	155	894	362	395
Asian	90	275	1	95
Black/African American	112	131	0	389
White	877	83	5	1154
Am. Indian/Pacific Islander/Other	35	34	3	62



# Wylie ISD Contact Information

## ELEMENTARY SCHOOLS

	<p>P.M. Akin Elementary 1100 Springwood Wylie, TX 75098 972-429-3400</p>		<p>R.F. Hartman Elementary 510 S. Birmingham St. Wylie, TX 75098 972-429-3480</p>
	<p>T.F. Birmingham Elementary 700 West Brown Wylie, TX 75098 972-429-3420</p>		<p>Rita Smith Elementary 2221 FM 1378 Wylie, TX 75098 972-429-2540</p>
	<p>Cheri L. Cox Elementary 7009 Woodbridge Pkwy Sachse, TX 75048 972-429-2500</p>		<p>Harry and Retha Tibbals 621 Waters Edge Way Murphy, TX 75094 972-429-2520</p>
	<p>Dodd Elementary 1500 Park Blvd. Wylie, TX 75098 972-429-3440</p>		<p>Wally Watkins Elementary 1301 Elm Drive Wylie, TX 75098 972-429-2580</p>
	<p>R.V. Groves Elementary 1100 McCreary Rd. Wylie, TX 75098 972-429-3460</p>		<p>Don Whitt Elementary 7520 Woodcreek Way Sachse, TX 75048 972-429-2560</p>

## Wylie ISD Contact Information (Cont.)

INTERMEDIATE SCHOOLS		JUNIOR HIGH SCHOOLS	
	<p>Bill F. Davis Intermediate 950 Park Blvd Wylie, TX 75098 972-429-3325</p>		<p>Grady Burnett Junior High 516 Hilltop Ln. Wylie, TX 75098 972-429-3200</p>
	<p>Al Draper Intermediate 103 Hensley Lane Wylie, TX 75098 972-429-3350</p>		<p>Frank McMillan Junior High 1050 Park Blvd. Wylie, TX 75098 972-429-3225</p>
	<p>Ab Harrison Intermediate 1001 S. Ballard St. Wylie, TX 75098 972-429-3300</p>		<p>Raymond Cooper Junior High 101 Hensley Road Wylie, TX 75098 972-429-3250</p>

## HIGH SCHOOLS

	<p>Wylie High School 2550 W. FM 544 Wylie, TX 75098 972-429-3100</p>		<p>Wylie East High School 3000 Wylie East Drive Wylie, TX 75098 972-429-3150</p>		<p>Achieve Academy 400 Pirate Drive Wylie, TX 75098 972-429-2390</p>
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## Wylie ISD Contact Information(Cont.)

FACILITIES	
	Wylie ISD Educational Service Center 951. S. Ballard Wylie, TX 75098 972-429-3000
	Wylie Stadium 2550 W. FM 544 Wylie, TX 972-429-2350
	Wylie ISD Support Center 200 Pirate Drive Wylie, TX 75098 972-429-2320
	Wylie ISD Transportation Center 670 FM 1378 Wylie, TX 75098 972-429-2300



**Wylie  
ISD**

# 2011-2012 Calendar

## First Semester 86 days

August 22-September 30  
October 3-November 11  
November 14-January 13

## Second Semester 91 days

January 17-February 24  
February 27-April 13  
April 16-June 1

### Holidays

July 4  
September 5  
October 10  
November 21-25  
December 19-30  
January 2  
March 12-16  
April 6  
May 28

### Professional Development/ Student Holidays

August 9-12\*  
August 15-19  
October 24  
January 16  
February 20  
June 4



\*Exchange Dates  
for 190-day  
contracted  
professionals



Begin/End  
Grading Period

Sign up for  
**Wylie Community News**  
"WCN" at  
[www.wylieisd.net](http://www.wylieisd.net) for  
district news and  
events.

July						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

- July 4 Independence Day

August						
S	M	T	W	T	F	S
	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			

- Aug. 15-19 Prof. Development
- Aug. 22 First Day of School
- Aug. 22 First Six Weeks Begins

September						
S	M	T	W	T	F	S
				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	

- Sept. 5 Labor Day
- Sept. 30 First Six Weeks Ends (29 days)

October						
S	M	T	W	T	F	S
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					

- Oct. 3 Second Six Weeks Begins
- Oct. 10 Columbus/Fair Day
- Oct. 24 Student Holiday/

November						
S	M	T	W	T	F	S
		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			

- Nov. 11 Second Six Weeks Ends (28 days)
- Nov. 14 Third Six Weeks Begins
- Nov. 21-25 Thanksgiving Break

December						
S	M	T	W	T	F	S
				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

- Dec. 19-30 Winter Break

January						
S	M	T	W	T	F	S
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				

- Jan. 2 New Year's Day
- Jan. 13 Third Six Weeks Ends (29 days)
- Jan. 16 Student Holiday/ Professional Development Day
- Jan. 17 Fourth Six Weeks Begins

February						
S	M	T	W	T	F	S
			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			

- Feb. 20 Student Holiday/ Professional Development Day
- Feb. 24 Fourth Six Weeks Ends (28 days)
- Feb. 27 Fifth Six Weeks Begins

March						
S	M	T	W	T	F	S
				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

- Mar. 12-16 Spring Break

April						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

- April 6 Easter Break
- April 6 Second Bad Weather Make Up Day
- April 13 Fifth Six Weeks Ends (29 days)
- April 16 Sixth Six Weeks Begins

May						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

- May 28 Memorial Day
- May 28 First Bad Weather Make Up Day

June						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

- June 1 Last Day of School
- June 1 Sixth Six Weeks Ends (34 days)



## Fast Facts

### Board of Trustees

Stacie Gooch.....	<b>President</b>
Lance Goff.....	<b>Vice President</b>
Barbara Goss.....	<b>Secretary</b>
Heather Leggett.....	<b>Member</b>
Joe Stooksberry.....	<b>Member</b>
Mitch Herzog.....	<b>Member</b>
Tom Westhara.....	<b>Member</b>

School board meetings are held at 7:00 p.m. on the third Monday of each month in the board room of the Wylie ISD Educational Service Center located at 951 S. Ballard. Meetings are open to the public and all interested persons are encouraged to attend. Agendas are available on the WISD website 72 hours prior to each meeting.

### Administration Directory

<b>Superintendent of Schools</b> -Dr. David Vinson.....	972.429.3002
<b>Asst. Supt. for H. R./Student Serv.</b> -Dr. Cole McClendon.....	972.429.3006
<b>Asst. Supt. for Business Operations</b> -Brian Miller.....	972.429.3015
<b>Asst. Supt. for Leadership/Learning</b> -Dr. Jeannie Stone.....	972.429.3008
<b>Technology</b> -Chris Lamb, Chief Information Officer.....	972.429.3010
<b>Athletics</b> -Kyle Craighead, Ex. Dir.....	972.429.2405
<b>Communications/Comm. Relations</b> -Ian Halperin, Ex. Dir.....	972.429.3019
<b>Curriculum</b> -Dr. Katherine Stover, Director.....	972.429.3013
<b>Special Education</b> -Shelee Duke, Director.....	972.429.2365
<b>Special Services</b> -Dr. Melissa Arrambide, Director.....	972.429.2385
<b>Staff Development</b> -Melissa Heller, Director.....	972.429.3081
<b>Business Operations</b> -Amy Boerner, Director.....	972.429.3016
<b>Fine Arts</b> -Mike Lipe, Director.....	972.429.3026
<b>Human Resources</b> -Tara Shores, Director.....	972.429.3034
<b>Maintenance</b> -Don Pool, Director.....	972.429.2325
<b>Student Nutrition</b> -Theresa Johnson, Director.....	972.429.2335
<b>Transportation</b> -Ed Ostrander, Director.....	972.429.2305
<b>Education Foundation</b> -Jordan Adams, Ex. Dir.....	972.429.3025

### Campus Directory

<b>Akin Elementary</b> -Valerie Plumlee, Principal.....	972.429.3400
<b>Birmingham Elementary</b> -Sherry Betts, Principal.....	972.429.3420
<b>Cox Elementary</b> -Dr. Renee Truncala, Principal.....	972.429.2500
<b>Dodd Elementary</b> -Mike Evans, Principal.....	972.429.3440
<b>Groves Elementary</b> -Jill Vasquez, Principal.....	972.429.3460
<b>Hartman Elementary</b> -Whitney Sellars, Principal.....	972.429.3480
<b>Smith Elementary</b> -Scott Winn, Principal.....	972.429.2540
<b>Tibbals Elementary</b> -Melinda Sarles, Principal.....	972.429.2520
<b>Watkins Elementary</b> -Jennifer Speicher, Principal.....	972.429.2580
<b>Whitt Elementary</b> -Dr. Jon Slaten, Principal.....	972.429.2560
<b>Davis Intermediate</b> -Barbara Rudolph, Principal.....	972.429.3325
<b>Draper Intermediate</b> -Beth Edge, Principal.....	972.429.3350
<b>Harrison Intermediate</b> -Dr. Kim Gilmore, Principal.....	972.429.3300
<b>Burnett Junior High</b> -Dr. Justin Terry, Principal.....	972.429.3200
<b>Cooper Junior High</b> -Tami Nauyokas, Principal.....	972.429.3250
<b>McMillan Junior High</b> -Jon Peters, Principal.....	972.429.3225
<b>Achieve Academy</b> -Lynne Tinsley, Principal.....	972.429.2390
<b>Wylie East High</b> -Mike Williams, Principal.....	972.429.3150
<b>Wylie High</b> -Gary Brown, Principal.....	972.429.3100

### School Hours

Elementary schools.....	7:30 a.m.-2:30 p.m.
Intermediate schools.....	8:15 a.m.-3:30 p.m.
Junior High schools.....	8:15 a.m.-3:30 p.m.
High schools.....	9:00 a.m.-4:15 p.m.
Achieve Academy.....	7:30 a.m.-2:30 p.m.

### Enrollment Requirements

Kindergarten students must be five years old by September 1 of the current school year. A birth certificate and immunization record are required to register. A first-grader must be age six by September 1 of the current year unless he/she has completed public kindergarten in another state. First-graders who were not enrolled in WISD must present a birth certificate and immunization record at registration. Students moving into the district should register at their attendance area school by bringing immunization records, their last report card, and other records from previous schools. Students are placed age appropriately when entering WISD for the first time. WISD accepts transfer students only under extenuating circumstances. Parents should contact the superintendent's office for details.

### Minimum State of Texas Vaccine Requirements for School Attendance

The current state required immunizations may be found on the district's website under the Health Services Department link or through the campus nurse.

Wylie ISD will only accept exemptions to the above requirements if an official form from the Texas Department of Health is submitted by the student's parent/guardian. This form must be obtained directly from TDH. Newcomers to Texas must present a complete immunization record upon enrollment.

### Cafeteria Service Lunch Prices:

Elementary schools.....	\$2.00
Intermediate schools.....	\$2.00
Junior High school.....	\$2.25
High schools.....	\$2.50
Breakfast (all schools).....	\$1.25

### Professional Development Days (For Professional Staff Only)

Wylie ISD, in its effort to address growth and the dynamics it brings, remains committed to educational excellence. The district is dedicated to providing unique programs and on-going educational opportunities that will develop staff members professionally.

All professional staff members who are assigned to 190 day contracts are required to complete **13 days** of professional development during the 2011-2012 calendar. Thirteen staff development days are designated in the 2011-2012 school year calendar as follows:

**Professional Development Days**  
August 15-19, October 24, January 16,  
February 20 and June 4

The remaining **four days (24 hours)** are considered professional development contract days and must be adequately documented. Parent/Teacher conferences will count for one of these days. The balance of **18 hours (three days)** must be accounted for in your Workshop portfolio by **November 1, 2011**. If you have questions regarding these remaining staff development hours, please contact your campus principal.

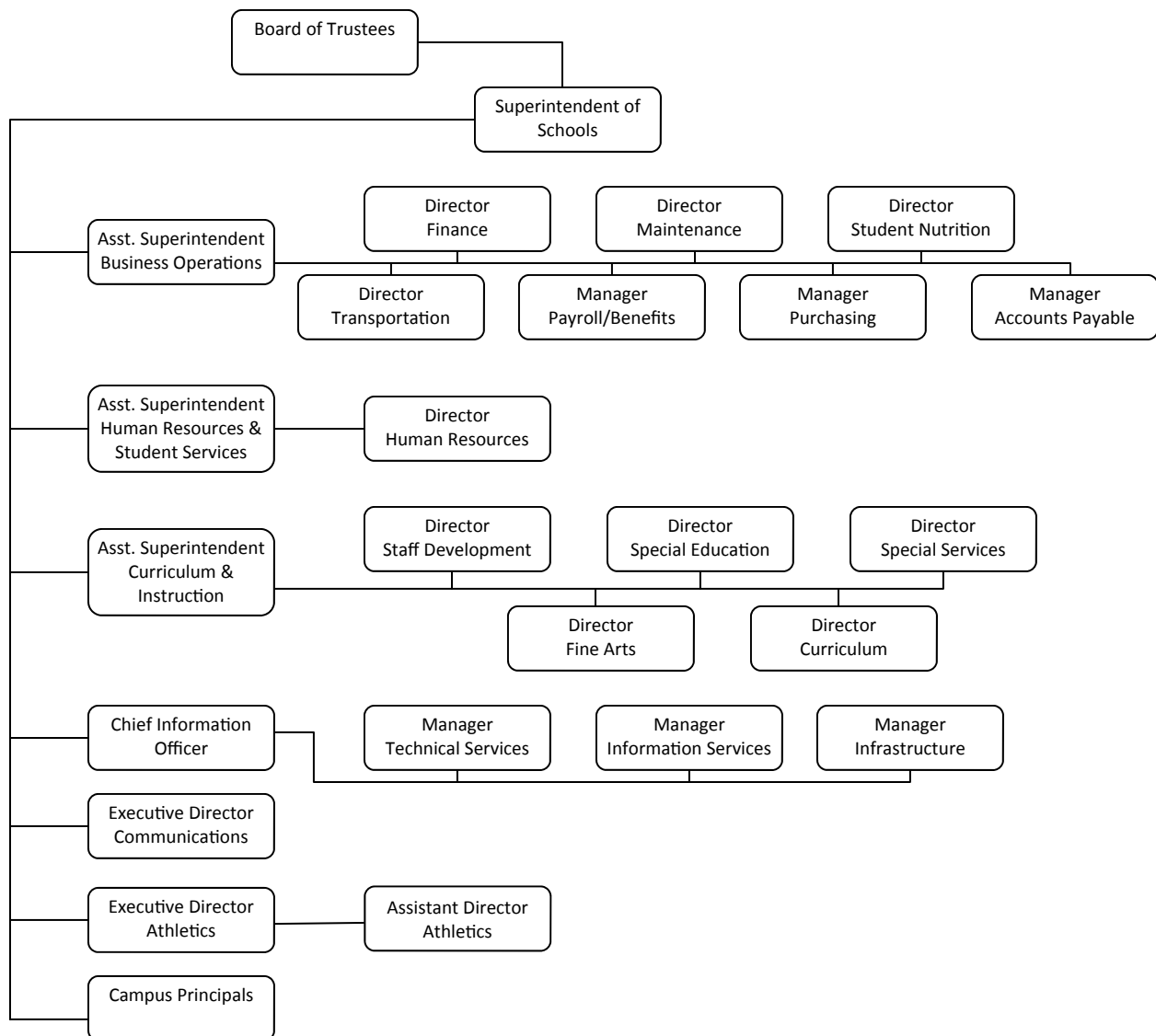
...for more information about the Wylie Independent School District contact the school principal or:  
**Wylie Independent School District Communications/Community Relations Office**  
 951 S. Ballard • P. O. Box 490 • Wylie, Texas 75098  
 (972) 429-3000 Web Site: [www.wylieisd.net](http://www.wylieisd.net) Fax: (972) 442-5368

# Organizational Structure

The District's organizational hierarchy begins with the "Team of Eight" which consists of seven elected Board of Trustees and the Superintendent. The Superintendent is the chief executive officer and is responsible for the day-to-day management of the District. Under the Superintendent are three major divisions—Business Operations, Human Resources & Student Services and Curriculum & Instruction. Each of these divisions has an assistant superintendent position in charge. Various directors, managers and coordinators report to the assistant superintendents and specialize in providing leadership and services for their relevant functions.

The purpose of the entire organizational structure is to support the instruction of students taking place at each campus. Campus leadership reports directly to the superintendent and is comprised of a principal and at least one assistant principal. The 2011—12 organizational chart for Wylie ISD is illustrated below.

**Table 25**  
**Wylie ISD Organizational Structure**



# WISD Board of Trustees and Superintendent



**Stacie Gooch**  
*President*  
PLACE 7, Term Expires 2013  
Realtor, Ebby Holliday



**Lance Goff**  
*Vice President*  
PLACE 4, Term Expires 2012  
Philadelphia Insurance



**Barbara Goss**  
*Secretary*  
PLACE 3, Term Expires 2012  
Account Manager, HRsmart



**Mitch Herzog**  
PLACE 2, Term Expires 2014  
Commercial Real Estate



**Heather Leggett**  
PLACE 5, Term Expires 2013  
Teacher/Stay-At-Home Parent



**Joe Stooksberry**  
PLACE 6, Term Expires 2013  
Accounting Manager  
Firetrol Protection Systems, Inc.



**Tom Westhara**  
PLACE 1, Term Expires 2014  
Sales and Marketing



**Dr. David Vinson**  
Superintendent

# Financial Structure & Basis of Accounting

Principles and policies adopted by the State Board of Education are official rules and constitute minimum budgeting, accounting, auditing and reporting requirements for Wylie Independent School District. The State Board of Education's intent in prescribing these rules is to cause the budgeting and financial accounting and reporting system of independent school districts to conform with generally accepted accounting principles (GAAP) established by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB) for accounting treatments not specified in GASB pronouncements.

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## Summary Statement of Principles of Accounting and Reporting

**Accounting and Reporting Capabilities** – The Wylie ISD accounting system is maintained in accordance with generally accepted accounting principles. All funds and activities are presented fairly and are fully disclosed. The District maintains its accounting system in compliance with legal and contractual provisions.

**Fund Accounting Systems** - Wylie ISD records accounting entries in funds designed to organize fiscal information around specified purposes. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Fund financial statements are used to report detailed information about the District.

**Types of Funds** - The following types of funds are used by state and local governments, including Wylie Independent School District:

### **Governmental Funds**

- (1) The General Fund - to account for all financial resources except those required to be accounted for in another fund.
- (2) Special Revenue Funds - to account for the proceeds of specific revenue sources (other than trust for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditure for specific purposes.
- (3) Debt Service Funds - to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt service funds are required if they are legally mandated and/or if financial resources are being accumulated for principal and interest payments maturing in future years.
- (4) Capital Projects Funds - to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or in trust funds for individuals, private organizations, or other governments). Capital outlays financed from general obligation bond proceeds should be accounted for through a capital projects fund.



# Financial Structure & Basis of Accounting (Cont.)

## Types of Funds – Cont'd

### *Fiduciary Funds*

- (5) Trust and Agency Funds - to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Trust and agency funds therefore cannot be used to support the government's own programs.

**Number of Funds** – Wylie ISD maintains the number of funds necessary to carry on its functions required by law or contract. Funds comply with the properly defined code structures as established by the Texas Education Agency.

**Reporting Capital Assets** - A clear distinction is made between general capital assets and capital assets of fiduciary funds. Capital assets of fiduciary funds are reported only in the statement of fiduciary net assets. All other capital assets of the governmental unit are general capital assets. They are not reported as assets in governmental funds but are reported in the governmental activities column in the government-wide statement of net assets.

**Valuation of Capital Assets** - Capital assets are reported at historical cost. The cost of a capital asset includes ancillary charges necessary to place the asset into its intended location and condition for use. Donated capital assets are recorded at their estimated fair value at the time of acquisition plus ancillary charges, if any.

**Depreciation of Capital Assets** - Capital assets are depreciated over their estimated useful lives unless they are either inexhaustible or are infrastructure assets using the modified approach. Inexhaustible assets such as land and land improvements are not depreciated. Depreciation expenses are reported in the government-wide statement of activities; and the statement of changes in fiduciary net assets.

**Reporting Long-term Liabilities** - A clear distinction is made between fund long-term liabilities and general long-term liabilities. Long-term liabilities directly related to and expected to be paid from fiduciary funds are reported in the statement of fiduciary net assets. All other unmatured general long-term liabilities of the governmental entity are not reported in governmental funds but should be reported in the governmental activities column in the government-wide statement of net assets.



## *Financial Structure & Basis of Accounting (Cont.)*

**Accrual Basis in Governmental Accounting**—The modified accrual basis of accounting or accrual basis of accounting, as appropriate, is utilized in measuring financial position and operating results.

- (a) Governmental fund revenues and expenditures are recognized on the modified accrual basis. Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except of unmatured interest on general long-term debt, which is recognized when due.
- (b) Fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting, except for the recognition of certain liabilities of defined benefit pension plans and certain post employment healthcare plans.
- (c) Transfers are recognized in the accounting period in which the interfund receivable and payable arise.

### **Budgetary Control and Budgetary Reporting**

- (a) An annual budget is adopted by Wylie ISD Board of Trustees.
- (b) The accounting system provides the basis for appropriate budgetary control.
- (c) Budgetary comparison schedules are presented as required supplementary information for the general fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule is prepared with both the original and the final appropriated budgets for the reporting period as well as actual inflows, outflows, and balances, stated on the government's budgetary basis.

**Balanced Budget**—The budget is considered to be balanced when the sum of estimated revenues and other sources equals appropriations and other uses for each fund. Whenever circumstances require the District to adopt a budget that is not balanced, full disclosure of the circumstances surrounding the decision are reported to the Board of Trustees and in District budget documents.

### **Fiscal Year**

The District's fiscal year begins July 1 and ends June 30.

# Financial Structure & Basis of Accounting (Cont.)

## **Transfer, Revenue, Expenditure, and Expense Account Classification**

Transfers are classified separately from revenues and expenditures or expenses in the basic financial statements.

- (a) Proceeds of general long-term debt issues are classified separately from revenues and expenditures in the governmental fund financial statements.
- (b) Governmental fund revenues are classified by fund and source. Expenditures are classified by fund and source. Expenditures are classified by fund, function (or program), organization unit, activity, character, and principal classes of objects.
- (c) The statement of activities presents governmental activities at least at the level of detail required in the governmental fund statement of revenues, expenditures, and changes in fund balance at a minimum by function.

**Common Terminology and Classification** - A common terminology and classification are used consistently throughout the budget, the accounts, and the financial reports of each fund.

## **Interim and Annual Financial Reports**

- (a) Appropriate interim financial statements and reports of financial position, operating results, and other pertinent information are prepared to facilitate management control of financial operations, legislative oversight, and, where necessary or desired, for external reporting purposes.
- (b) An annual financial report is prepared and published, covering all activities of the Wylie Independent School District. The report includes an introductory section, the management's discussion and analysis (MD&A), basic financial statements, required supplementary information other than MD&A, individual fund statements, schedules, narrative explanations and statistics.

## **A summary of the state mandated principles and policies that Wylie ISD follows are:**

**Generally Accepted Accounting Principles (GAAP)** – The Wylie ISD accounting system is kept in accordance with generally accepted accounting principles and presents fairly and with full disclosure the funds and activities and results of financial operations in such a manner to determine and demonstrate compliance with finance-related legal and contractual provisions. Whenever conflicts exist between legal requirements and generally accepted accounting principles, the financial statements are prepared in conformity with generally accepted accounting principles, and additional schedules and/or narrative explanations are attached as necessary to satisfy or report legal compliance responsibilities and accountabilities.

## *Financial Structure & Basis of Accounting (Cont.)*

**Fund Accounting** - The accounting system is organized and operated on a fund basis. All funds of Wylie ISD are accounted for and included on the end-of-year combined balance sheet. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Account Groups** - The accounting system provides account groups to account for general capital assets and general long-term debt of governmental funds. Capital assets and long-term debt of fiduciary funds are accounted for through those funds and are excluded from the account groups as detailed in the Account Code section.

**Central Accounting** - Accounting for funds of the Wylie Independent School District are on an organization-wide basis covering all funds and account groups. Governmental and fiduciary fund types are the accounting responsibility of the District's business office.

**Capital Assets** - Capital assets are accounted for at historical cost. Donated capital assets are recorded at their estimated fair value at the time received. Capital assets include land, buildings, improvements other than buildings, vehicles, machinery, infrastructure, works of art and historical treasures, furniture and equipment that:

Are not consumed as a result of use.

Have a useful life of at least one year and a per unit cost of \$5,000 or more.

Can be controllable, identified by a permanent or assigned number or label, and be reasonably accounted for through a fiscal inventory system. Groups of like items may be included in the inventory system.

**Depreciation** - Depreciation of capital assets is over their estimated useful lives unless they are either inexhaustible or are infrastructure assets using the modified approach.

Depreciation of capital assets should be reported in the government-wide statement of activities; and the statement of changes in fiduciary net assets.

**Budgetary Basis of Accounting** - The budgetary basis of accounting is consistently applied in budgeting, recording and reporting foundation school program (FSP) revenues in PEIMS information. Under the budgetary basis, earned and material FSP revenues that are collectible beyond 60 days are to be treated consistently for budgeting, recording, and reporting through PEIMS and for tax rollback rate calculation purposes.

## *Financial Structure & Basis of Accounting (Cont.)*

**Budgetary Control/Encumbrance Accounting** - The official school District budget of Wylie ISD, as adopted, is recorded in the general ledger. Revenues and expenditures authorized in the budget are controlled in the accounting records and reported in the financial statements. By State law, only the General Fund, Debt Service Fund and Student Nutrition Fund must be included in the official budget.

To control budgeted fund commitments, the accounting system employs encumbrance accounting. Encumbrances are documented by contracts, purchase orders, or other evidence showing binding commitments for goods or services.

Appropriations lapse at year end. At that time each outstanding encumbrance is evaluated. An adjustment is made to the fund balance for the value of the outstanding encumbrances in the current year and financial reports.

**Uniform Classifications and Terminology** – Wylie ISD uses the fund codes, mandatory account classifications and terminology prescribed in the Texas Education Agency Financial Accounting Resource Guide. General ledger accounts prescribing a double entry system and distribution of related payroll expenses with payroll are uniformly used throughout the budgeting, accounting and financial reporting system.

**Accounting Alternatives** - The accounting system allows for certain flexibility in the recognition of relatively minor amounts of certain revenues and expenditures. Application of alternatives in accounting methods is consistently applied from accounting period to accounting period.

Monies collected in advance and the property tax levy recorded in the school District's opening budget entries are recorded as deferred revenues. They are recognized as revenues in the accounting period to which they apply.

Expenditures/expenses for insurance and similar services extending over more than one accounting period are not allocated between or among accounting periods, but are accounted for as expenditures/expenses of the period of acquisition.

**Fund Balance** - Fund balance means the gross difference between governmental fund assets and liabilities reflected on the balance sheet. The fund balance of the general fund, one of the governmental fund types, is of primary significance because the general fund is the primary fund, which finances most functions in the District. There are five classifications of the fund balance: Nonspendable such as inventories, prepaid items, long-term receivables; Restricted such as child nutrition, technology and construction programs; Committed such as campus activity funds; Assigned such as insurance deductibles and Unassigned.

# Account Code Structure

Table 26

- **Fund**—XXX-xx-xxxx.xx-xxx-xxxxxx  
A mandatory 3 digit code is to be used for all financial transactions to identify the fund group and specific fund.
- **Function**—xxx-XX-xxxx.xx-xxx-xxxxxx  
A mandatory 2 digit code applied to expenditures/expenses that identify the purpose of the transaction.
- **Object**—xxx-xx-XXXX.xx-xxx-xxxxxx  
A mandatory 4 digit code that identifies the nature and object of an account, a transaction or a source.
- **Optional Code 1 & 2**—xxx-xx-xxxx.XX-xxx-xxxxxx  
A 2 digit code for optional use to provide special accountability at the local level.
- **Organization**—xxx-xx-xxxx.xx-XXX-xxxxxx  
A mandatory 3 digit code that identifies the organization, i.e., High School, Junior High School, Elementary School, Superintendent's Office, etc..
- **Fiscal Year**—xxx-xx-xxxx.xx-xxx-Xxxxxxx  
A mandatory single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project.
- **Program Intent**—xxx-xx-xxxx.xx-xXXxxx  
A 2 digit code used to designate the intent of a program provided to students.
- **Optional Code 3**—xxx-xx.xxxx.xx-xxx-xxxXxx  
A single code that is used at the local option.
- **Optional Codes 4 & 5**—xxx-xx-xxxx.xx-xxx-xxxxXX  
An optional 2 digit code that may be used by the District to further describe the transaction.

## Account Code Structure (Cont.)

### Fund Codes

#### General

161	COCA COLA	174	FINANCE CLEARING
164	SCOREBOARD	196	LOCAL GRANTS & AWARDS
173	PAYROLL CLEARING	199	GENERAL FUND

#### Special Revenue

204	TITLE IV SAFE & DRUG FREE	411	TECHNOLOGY FUND
205	HEAD START	414	MASTER MATH TEACHER PROG
206	TITLE IIIB ED FOR HOMELESS	415	PRE-K STATE GRANT
211	TITLE I PART A BASIC PROGRAM	418	ACTIVE CARE
212	TITLE I MIGRANT	425	BTIM MENTOR GRANT
222	LEARN & SERVE	429	DATE GRANT
224	IDEA B FORMULA SP. ED.	461	CAMPUS ACTIVITY
225	IDEA B PRESCHOOL SP. ED.	481	ADVANCED TECHNOLOGY
240	FOOD SERVICE	482	CAD
244	CARL PERKINS VOC ED.	483	APPLIED COMPUTER TECHNOLOGY
255	TITLE II	484	HEALTH SCIENCE TECHNOLOGY
262	TITLE II PART D TECHNOLOGY	485	CONSTRUCTION TECHNOLOGY
263	TITLE III LEP	486	MEDIA TECHNOLOGY
266	ARRA STABILIZATION FUNDS	487	WELDING TECHNOLOGY
269	INNOVATIVE PROGRAMS	488	CHILD MANAGEMENT
283	IDEA B SP. ED STIMULUS	489	ADVANCED CHEMISTRY
284	IDEA B PRESCHOOL SP. ED. STIMULUS	491	CULINARY ARTS, FOOD PRODUCTION
285	TITLE I PART A STIMULUS	492	FAMILY AND CONSUMER SCIENCE
287	EDUCATION JOBS GRANT	493	AGRICULTURE SCIENCE
289	FEDERAL SPECIAL REVENUE	494	BIRMINGHAM LECTURE SERIES
392	NON ED COMMUNITY BASED SP ED	495	LEADERSHIP MANAGEMENT
394	PEP GRANT	496	ADVANCED US HISTORY
397	AP INCENTIVE	497	PRINCIPLES OF TECHNOLOGY
404	STUDENT SUCCESS INITIATIVE		

#### Debt Service

511	DEBT SERVICE
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## Account Code Structure (Cont.)

### Fund Codes (cont.)

#### Capital Projects

621	CONSTRUCTION FUND SALE 2004	625	CONSTRUCTION FUND SALE 2007
622	CONSTRUCTION FUND SALE 2005	626	CONSTRUCTION FUND SALE 2010
623	CONSTRUCTION FUND—INTEREST PR	699	CAPITAL PROJECTS
624	CONSTRUCTION FUND SALE 2006		

#### Fiduciary

816	GENERAL SCHOLARSHIP FUND	821	PEARL BIRMINGHAM SCHOLARSHIP FUND
817	HEATHER SMITH SCHOLARSHIP FUND	822	VOCATIONAL AG SCHOLARSHIP FUND
818	JOE STONE MEMORIAL SCHOLARSHIP	823	R.C. DODD SCHOLARSHIP FUND
819	SHAUN HEPLER SCHOLARSHIP FUND	865	STUDENT ACTIVITY FUND

#### General Capital Assets and Long-Term Debt

901	GENERAL FIXED ASSETS GROUP	902	GENERAL LONG TERM DEBT
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# Account Code Structure (Cont.)

## Function Codes

### **11 Instruction**

This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures and expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students.

### **12 Instructional Resources & Media Services**

This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.

### **13 Curriculum Development & Instructional Staff Development**

This function is used for expenditures and expenses that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures and expenses include in-service training and other staff development for instructional or instructional-related personnel (Functions 11, 12, and 13) of the school District. This function also includes expenditures and expenses related to research and development activities that investigate, experiment and/or follow-through with the development of new or modified instructional methods, techniques, procedures, services, etc.

### **21 Instructional Leadership**

This function is used for expenditures and expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services.

### **23 School Leadership**

This function is used for expenditures and expenses that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principals and other assistants while they:

- Supervise all operations of the campus.
- Evaluate staff members of the campus.
- Assign duties to staff members maintaining the records of the students on the campus.

## Account Code Structure (Cont.)

### Function Codes

#### **31 Guidance, Counseling & Evaluation Services**

This function is used for expenditures and expenses that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

#### **32 Social Work Services**

This function is used for expenditures and expenses that are directly and exclusively used for activities such as:

- Investigating and diagnosing student social needs arising out of the home, school or community.
- Casework and group work services for the child, parent or both.
- Interpreting the social needs of students for other staff members.
- Promoting modification of the circumstances surrounding the individual student which are related to his or her social needs. (This includes referrals to and interaction with other governmental agencies).

#### **33 Health Services**

This function is used for expenditures and expenses that are directly and exclusively used for providing physical health services which are not direct instruction. This includes activities that provide students with appropriate medical, dental and nursing services.

#### **34 Student (Pupil) Transportation**

This function is used for expenditures and expenses that are incurred for transporting students to and from school.

#### **35 Food Services**

This function is used for food service operation expenditures and expenses, including the cost of food, labor and other expenditures and expenses necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures and expenses are used directly and exclusively for supervision and maintenance of food service operation.

#### **36 Extracurricular Activities**

This function is used for expenditures and expenses for school-sponsored activities outside the school day. 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.

# Account Code Structure (Cont.)

## Function Codes (cont.)

### 36 Extra-Curricular (cont.)

Extracurricular activities include athletics and other activities that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Other kinds of related activities are included (such as drill team, pep squad and cheerleading, University Interscholastic League competition such as one-act plays, speech, debate, band, Future Farmers of America, National Honor Society, etc.).

### 41 General Administration

This function is for expenditures and expenses that are for purposes of managing or governing the school District as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school District.

### 51 Plant Maintenance & Operations

This function is used for expenditures and expenses for activities to keep the facilities and grounds open, clean, comfortable and in effective working condition and state of repair, and insured. This function is used to record expenditures and expenses for the maintenance and operation of the physical facilities and grounds. This function also includes expenditures and expenses associated with warehousing and receiving services.

### 52 Security and Monitoring Services

This function is used for expenditures and expenses that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location.

### 53 Data Processing Services

This function is for expenditures and expenses for data processing services, whether in-house or contracted. Example of Function 53 costs are costs for computer facility management; computer processing; systems development; analysis of workflows, processes and requirements; coding, testing, debugging and documentation; systems integration; design of applications supporting information technology infrastructure; maintenance of programs; maintenance of networks; and those interfacing costs associated with general types of technical assistance to data users. Specific types of application include student accounting, financial accounts and human resources/personnel. Personal Computers (PC's) that are stand alone are to be charged to the appropriate function. Peripherals including terminals and printers are to be charged to the appropriate function. Costs associated with mainframe, minicomputers, servers and networked or stand alone microcomputers that provide services to multiple functions are to be recorded here.

## Account Code Structure (Cont.)

### Function Codes (cont.)

#### **61 Community Services**

This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.

#### **71 Debt Service—Principal on Long Term Debt**

This function is used for expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, and related debt service fees. Note principal for short-term loans (one year or less in duration) is to be recorded in the liability accounts 2122, Notes Payable—Current Year.

#### **72 Debt Service—Interest on Long Term Debt**

This function is used for the interest on long term debt.

#### **81 Facilities Acquisition & Construction**

This function is used by school Districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.

#### **95 Payments to Juvenile Justice Alternative Education Programs**

This function code is used for expenditures that are for the purpose of providing financial resources for Juvenile Justice Alternative Education Programs under Chapter 37, TEC. This function codes is used to account for payments to other governmental entities in connection with students that are placed in discretionary or mandatory JJAEP sessions.

#### **99 Other Intergovernmental Charges**

This function code is used for expenditures that are used for obtaining instructional services from another public school for grade levels not served in a school district under Section 25.039, TEC.

## Account Code Structure (Cont.)

### Object Codes—Revenue

#### Local Revenue

5711 TAXES, CURRENT YEAR	5742 EARNINGS FROM INVESTMENT
5712 TAXES, PRIOR YEAR	5743 RENT
5713 FSP - INCENTIVE AID	5744 GIFTS AND BEQUESTS
5716 PENALTY AND INTEREST	5745 INSURANCE RECOVERY
5719 OTHER TAX REVENUE	5746 TAX INCREMENT FUND
5721 REVENUES FROM SALE OF WADA	5748 MISC REVENUE
5722 SSA - REVENUES FROM MEMBERS	5749 OTHER REV FROM LOCAL SOURCES
5723 SSA - REV.FROM FISCAL AGENTS	5751 FOOD SERVICE ACTIVITY
5729 REV.FROM SVCS.TO OTHER DIST.	5752 ATHLETIC ACTIVITY
5735 STUDENT TRANSFER TUITION	5753 EX.\CO.ACTIVITY NOT ATHLETICS
5736 ADULT EDUCATION TUITION	5754 QUASI-EXTERNAL INTERFUNDS
5737 SUMMER SCHOOL TUITION	5755 REV.FROM ENTERPRISING ACTIVITY
5738 PARKING FEES	5759 COCURR.,ENTERPRISING ACTIVITY
5739 TUITION AND FEES	5761 REVENUES FROM C.E.D.'S
5741 EARNINGS FROM PERMANENT FUNDS	5769 MISC.REVENUE FROM INTER.SOURCE

#### State Revenue

5811 PER CAPITA APPORTIONMENT	5831 TRS ONOBEHALF PAYMENTS
5812 FOUNDATION SCHOOL PROGRAM	5839 STATE REVE FROM OTHER AGENCIES
5819 OTHER FSP REVENUES	5841 SSA - STATE REV.FROM MEMBERS
5826 TECHNOLOGY REVENUE ALLOTMENT	5842 STATE REV.FROM FISCAL AGENTS
5829 STATE REVENUE	5849 SSA - STATE REVENUES

#### Federal Revenue

5919 MEDBILL	5939 STATE COMP/FLOOD AREA
5921 NSLP-SCHOOL BREAKFAST	5941 IMPACT AID (84.041)
5922 NSLP-SCHOOL LUNCH	5946 FED REV DIST FROM FED AGENCIES
5923 USDA DONATED COMMODITIES	5949 FED REV DIST FROM FED AGENCIES
5929 FED REV FROM TEA	5951 SSA - FED REV FROM MEMBERS
5931 SCHOOL HEALTH SERVICES/SHARS	5952 SSA - FED REV FROM FISCAL AG
5932 MEDICAID ADM CLAIMING PGM	5959 SSA - FEDERAL REVENUES
5936 N. CENTRAL TX COUN OF GOVT	



## Account Code Structure (Cont.)

### Object Codes—Expenditures

#### Payroll Costs

6112	SUBSTITUTE TEACHERS	6134	TRAVEL ALLOWANCES
6116	EXTRA DUTY PAY - PROFESSIONALS	6139	EMPLOYEE ALLOWANCES
6117	LONGEVITY FUNDS	6141	SOCIAL SECURITY/MEDICARE
6118	SALARIES, PROFESSIONALS	6142	GROUP HEALTH AND LIFE
6119	STIPEND - PROFESSIONALS	6143	WORKERS COMPENSATION
6121	EXTRA DUTY PAY - PARAPROFESSIONALS	6144	TRS ON BEHALF PAYMENTS
6125	SALARIES - PARAPROFESSIONALS	6145	UNEMPLOYMENT COMPENSATION
6126	SALARIES - PART TIME/TEMPORARY	6146	TEACHER RETIREMENT SYSTEM OF TEXAS
6129	SUPPORT PERSONNEL	6148	LEAVE/VACATON PAYOFF
6131	CONTRACT BUYOUTS	6149	OTHER EMPLOYEE BENEFITS
6132	TRS ACTIVIE MEMBER SUPPLEMENT	6179	EMPLOYEE BENEFITS

#### Professional and Contracted Services

6211	LEGAL SERVICES	6245	MAINTENANCE & REPAIR OF BUILDINGS
6212	AUDIT SERVICES	6246	MAINTENANCE & REPAIR OF GROUNDS
6213	TAX APPRAISAL & COLLECTION	6247	MAINTENANCE & REPAIR OF OTHER
6216	SHARE OF RESOURCES OFFICERS	6248	ROOF REPAIR/REPLACEMENT
6218	RANDOM DRUG TESTING	6249	MAINTENANCE & REPAIR OF EQUIPMT
6219	PROFESSIONAL SERVICES	6255	UTILITIES - WATER
6221	STAFF TUITION	6256	UTILITIES - TELEPHONE
6222	STUDENT TUITION/PUBLIC SCHOOL	6257	UTILITIES - ELECTRICITY
6223	STUDENT TUITION/NON-PUBIC SCHOOL	6258	UTILITIES - GAS
6224	STUDENT ATTENDANCE CREDITS	6259	UTILITIES - TRASH
6229	TUITION & TRANSFER PAYMENTS	6268	RENTALS OTHER THAN COPIERS
6239	REGION X SERVICES	6269	LEASE/RENTAL OF COPIERS
6244	MAINTENANCE & REPAIR OF VEHICLE	6299	OTHER CONTRACTED SERVICES

#### Supplies and Materials

6311	GASOLINE & FUELS FOR VEHICLES	6341	FOOD SUPPLIES
6315	JANITORIAL SERVICES SUPPLIES	6342	NON-FOOD SUPPLIES
6316	BUILDING MAINTENANCE SUPPLIES	6343	ITEMS FOR SALE - FOOD SERVICE
6317	GROUNDS MAINTENANCE SUPPLIES	6344	USDA DONATED COMMODITIES
6318	VEHICLE MAINTENANCE SUPPLIES	6349	FOOD SERVICE SUPPLIES
6319	SUPPLIES FOR MAINTENANCE & OPE	6395	INVENTORIED SUPPLIES
6321	TEXTBOOKS	6396	TRAINING SUPPLIES
6328	LIBRARY BOOKS	6397	OFFICE SUPPLIES/ATHLETICS
6329	READING MATERIALS	6398	GENERAL SUPPLIES
6339	TESTING MATERIALS	6399	TECH EQUIPMENT AND SUPPLIES

## Account Code Structure (Cont.)

### Object Codes—Expenditures

#### Other Operating Costs

6411	TRAVEL & SUBSISTENCE-EMPLOYEE	6439	ELECTION EXPENDITURES
6412	TRAVEL & SUBSISTENCE - STUDENT	6449	DEPRECIATION EXPENSES
6413	STIPENDS - NON-EMPLOYEES	6491	PAYMENTS TO DISTRICTS FROM CED
6419	TRAVEL & SUBSISTENCE - BOARD MEMBERS	6492	PAYMENTS TO FISCAL AGENTS SSA
6425	PROPERTY INSURANCE	6493	PAYMENTS TO MEMBERS - SSA
6426	LIABILITY INSURANCE	6494	RECLASSIFIED TRANSPORTATION EX
6427	BONDING INSURANCE	6495	MEMBERSHIP DUES/FEES
6428	OTHER INSURANCE & BONDING EXPE	6496	FOOD SERVICE REFUNDS
6429	INSURANCE & BONDING COSTS	6499	MISCELLANEOUS OPERATING EXPENS

#### Debt Service

6511	BOND PRINCIPAL	6522	CAPITAL LEASE INTEREST
6512	CAPITAL LEASE PRINCIPAL	6523	INTEREST ON DEBTS
6513	LONG TERM DEBT PRINCIPAL	6545	OTHER COMMITTED FUND BALANCE
6521	INTEREST ON BONDS	6599	OTHER DEBT FEES

#### Capital Outlay—Land, Buildings and Equipment

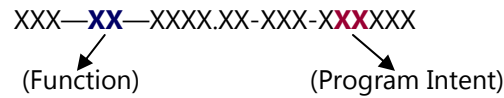
6614	LAND/CONTINGENCY	6631	VEHICLES - CAPITAL OUTLAY
6615	LAND IMPROVEMENTS	6635	FURNITURE AND EQUIPMENT
6619	LAND IMPROVEMENTS/CAPITAL OUTL	6636	SOFTWARE OVER \$5,000
6624	BUILDING CONSTRUCTION	6639	FURNITURE   EQUIPMENT  AND SOFT
6625	OTHER CONSTRUCTION COST	6641	VEHICLES
6626	ARCHITECT FEE	6649	FURNITURE & EQUIPMENT
6627	ARCHITECT EXPENDABLES	6651	CAPITAL LEASE OF BUILDINGS
6628	CONSTRUCTION MANAGER FEE	6659	CAPITAL LEASE OF FURNITUE & EQ
6629	BUILDING IMPROVEMENT	6669	LIBRARY BOOKS & MEDIA

# Account Code Structure (Cont.)

**Table 27**

**Function/Program Intent Code Matrix**

Below is a matrix to assist in the appropriate use of program intent coding. The guidelines below are not all inclusive, but will help with the majority of coding situations encountered.



Program Int. Function	11 Instruction	21 Gifted & Talented	22 Career & Technology	23 Special Education	24 Compensatory	25 ESL/ELL/Bilingual	91 Athletics	99 Generic
11 Instructional	★	★	★	★	★	★		
12 Instructional Resources and Media Services	★	★	★	★	★	★		
13 Instructional Staff Development	★	★	★	★	★	★		
21 Instructional Leadership	★	★	★	★	★	★		★
23 Campus Leadership					★			★
31 Guidance, Counseling & Evaluation		★	★	★	★	★		★
32 Social Work Services								★
33 Health Services				★				★
34 Pupil Transportation								★
35 Student Nutrition								★
36 Co-Curricular Activities							★	★
41-99 All Others								★

# *Significant Financial Policies & Procedures*

## **Cash Management**

Developing an effective cash management program can provide a District with additional revenues to fund essential programs and operations. Maximizing the return on invested funds while ensuring the safety and liquidity of investments has become a high priority. Effective cash management programs:

- ▶ Provide competitive rates of return through the use of various investment instruments.
- ▶ Are based on a comprehensive written investment policy approved by the Board.
- ▶ Allow personnel to become skilled in investment procedures and techniques and stay abreast of current money markets.

The Board of Trustees has adopted a written investment policy regarding investment of funds as defined by the Public Funds Investment Act (latest Amendment). This policy authorizes the District to invest in U.S. Treasuries, U.S. Agencies, certificates of deposit, repurchase agreements, commercial paper, and public funds investment pools. The primary pools that the District uses are the Lone Star Investment Pool (Texas Association of School Boards), LOGIC (Local Government Investment Cooperative) and JP Morgan Chase.

Cash balances are monitored daily to minimize bank balances by only transferring into the accounts the sum of funds necessary to cover disbursements anticipated each day.

Monthly reports are provided to the Board of Trustees on investment activity. The appropriate District staff receives the mandatory investment training of ten hours every two years.

## **Debt Management**

For the past decade and in the foreseeable future, the District has and will continue to experience bond elections authorizing new bonds and a continual issuance of bonds. The District receives a primary bond rating of AAA through the State of Texas Permanent School Fund (PSF). The District's secondary ratings from S&P and Fitch are currently an A+ and AA- rating respectively. A financial advisor is employed to assist the District in managing its debt.

As of June 30, 2011, the District had \$454,650,183 in outstanding general obligation bonds. The outstanding debt represents 14.4% of the District's total taxable wealth.

Enrollment will drive the need for any future bond sales. Currently, there is no foreseeable bond proposals for 2011-12. Wylie ISD will continue to take insurable measures in keeping the District up and running in a safe and secure environment.

## Significant Financial Policies & Procedures (Cont.)

### Reserve Policies

#### General Fund

A recognized sign of fiscal health for a school district is an appropriate undesignated, unreserved fund balance for the General Fund (operating fund). An appropriate fund balance level is one of the measurements for the School FIRST (Financial Integrity Rating System of Texas) program required for all school districts in the state.

The value of having an appropriate fund balance level can be expressed as follows:

- ▶ Contingency fund for unexpected costs.
- ▶ Cushion of operational resources at the beginning of the year prior to the tax collection season.
- ▶ Viewed as sign of fiscal stability and health by bond rating agencies.

#### Student Nutrition Fund

The fund balance for the Student Nutrition Fund should not exceed three months of average operational expenditures. Any fund accumulation above the 3-month limit is used for major capital improvements to campus kitchens.

#### Debt Service Fund

The District attempts to maintain an undesignated fund balance of \$500,000 of Debt Service Fund balance. Periodically fund balance is used as a one-time source of funds to lessen the debt service tax rate. The District refunds bonds under appropriate market conditions in order to level annual debt repayments over time.

### Risk Management

The District's risk management program encompasses various means of protecting the District against loss. Property and casualty insurance is provided by commercial carriers and liability insurance as well as workers' compensation coverage is provided by an inter-local cooperative.

Additional risk management information is presented in the *Informational Section*.

## Significant Financial Policies & Procedures (Cont.)

### Independent Audit & Financial Reporting

The Texas Education Code requires that school districts are audited annually. The audit is made on an organization-wide basis and involves all fund types and account groups of the school district. The audit is also designed to meet the requirements of the Federal Single Audit Act of 1984 and the related provisions of OMB Circular A-133 "Audits of State, Local Governments, and Non-Profit Organizations."

Upon completion, the annual financial report is submitted to the Texas Education Agency for review. The financial report is designed to meet specific monitoring needs of the Texas Education Agency.



Wylie Students 1928



WHS Cheerleaders 1970



Wylie East  
High School  
Student  
Award  
Winners  
2010



## *Budget Policies & Development Procedures*

As with any major requirement, rules and laws govern certain aspects of the process. The budgeting process in the State of Texas is no exception. The Texas Education Code Sections 44.002-44.006 establish the legal basis for school district budget development.

The District's budget must be prepared by June 20 and be adopted by the Board of Trustees by June 30. A public hearing for the budget and proposed tax rate must occur before the Board adoption. The District's budget must be legally adopted before the tax rate is adopted. This budget document meets these standards. The District must also publish its budget information on its web site.

The District-Wide Educational Improvement Council (DWEIC) aligns its performance goals and objectives annually with Board goals and budget directives. Their performance goals and objectives are reflected on the following pages. The performance goals and objectives are also aligned with No Child Left Behind (NCLB). The DWEIC performance goals and objectives are the basis for the campus improvement process.

### ***Wylie ISD Mission Statement***

The Wylie Independent School District, in partnership with parents and the community, will provide all students a world-class academic education which will prepare them to lead successful and productive lives.



# *Wylie Independent School District*

## *District Improvement Plan*

### **District-Wide Educational Improvement Council**

In compliance with Education Code 11.251, the District-wide Educational Improvement Council (DWEIC) shall advise the Board or its designee in establishing and reviewing the District's educational goals, objectives, and major district-wide classroom instructional programs identified by the Board or its designee. The council shall serve exclusively in an advisory role except that the council shall approve staff development of a district-wide nature.

### **Chairperson**

The Assistant Superintendent for Curriculum and Instruction shall be the Board's designee and shall serve as chairperson of the council.

### **Meetings**

The chairperson of the council shall set its agenda, and shall schedule at least four meetings per year; additional meetings may be held at the call of the chairperson. All council meetings shall be held outside of the regular school day unless approved otherwise by the Superintendent.

### **Communications**

The Superintendent or designee shall ensure that the district-level council obtains broad-based community, parent, and staff input, and provides information to those persons on a systematic basis. Methods of communication shall include, but not be limited to:

- An annual meeting to gather input and provide information on the work of the council. Meetings shall be advertised in the District or campus publications and through the media.
- Regular news releases to the media in the District regarding the work of the council.
- Periodic reports on the work of the council that may be posted on campus bulletin boards.

# *Wylie Independent School District District Improvement Plan (Cont.)*

## **Composition**

The council shall be composed of members who shall represent campus-based professional staff, District-level professional staff, parents, businesses, and the community. At least two-thirds of the District and campus professional staff shall be classroom teachers. For purposes of this policy, District-level professional staff shall be defined as professionals who have responsibilities at more than one campus, including, but not limited to, central office staff.

In addition to the voting members listed above, the following persons shall be ex officio members if not elected as voting members: campus principals, District coordinators, and the director of technology.

## **Parents**

The council shall include at least two parents of students currently enrolled within the District, selected by the professional and paraprofessional members elected to the DWEIC. The Superintendent shall, through various channels, inform all parents of District students about the council's duties and composition, and shall solicit volunteers.

## **Community Members**

The council shall include at least two community members selected by the professionals and paraprofessionals elected to the DWEIC in a process that provides for adequate representation of the community's diversity. The Superintendent shall use several methods of communication to ensure that community residents are informed of the council and are provided the opportunity to participate, and shall solicit volunteers. All community member representatives must reside in the District.

## **Business Representatives**

The council shall include at least two business people, selected by the elected professional and paraprofessional staff through a process that provides for adequate representation of the community's diversity. The Superintendent shall use several methods of communication to ensure that community residents are informed of the council and are provided the opportunity to participate, and shall solicit volunteers. Business member representatives need not reside in nor operate businesses in the District.

# *Wylie Independent School District*

## *District Improvement Plan (Cont.)*

### **Professional Staff**

The council shall be composed of two campus-based teaching professionals from each campus; one elementary nonteaching professional and one secondary nonteaching professional; two District-wide professionals; two business representatives; two community members; one elementary parent and one secondary parent; and one elementary paraprofessional and one secondary paraprofessional.

### **Elections**

An employee's affiliation or lack of affiliation with any organization or association shall not be a factor in either the nomination or election of representatives on the council.

The consent of each nominee shall be obtained before the person's name may appear on the ballot. Election of the council shall be held in the fall of each school year at a time determined by the Board or its designee. Nomination and election shall be conducted in accordance with this policy and administrative regulations.

### **Terms**

Representatives shall serve staggered two-year terms and shall be limited to two consecutive terms on the council. After the initial election or selection, representatives shall draw lots, within each representative category, to determine the length of initial terms.

### **Vacancy**

If a vacancy occurs among the representatives, the voting members of the DWEIC shall select appropriate replacements to serve for the remainder of the term.

### **Other Advisory Groups**

The existence of the District-level council shall not affect the authority of the Board or its designee to appoint or establish other advisory groups or task forces to assist it in matters pertaining to District instruction.

# Wylie Independent School District

## Table 28

### District Improvement Plan 2010-11 Summative

**Goal 1 - Educational Excellence:** Wylie ISD will achieve educational excellence by providing a challenging curriculum, assessing individual student achievement and ensuring student success.

**Objective 1:** All students and students groups will meet expected district performance standards in math (95% Passing/40% Commended)

Strategy	Staff Responsible	Resources	Professional Development	Formative Evaluation	Timelines	Summative Evaluation
All students and student groups will meet or exceed 95% Passing/ 40% Commended on TAKS or alternates tests	Teachers, Curriculum Instructional Coaches , Reading/Math Curriculum Coaches, Principals, Coordinators, Directors, and Assist. Supt.	Campus budgets and district budgets	Brain Based Instructional Design; Assessment for Learning, Engagement, First Steps, and Differentiated Instruction	Assessment reports each six weeks (Assist Supt for C and I, and Directors )	August 2010 - June 2011	District - Acceptable (Recongized scores, but an Unacceptable campus) Math - 90.19% passing(decrease of less than 1 %) 34.16 % Commended
Measure the amount of academic gain for students who do not meet the TAKS or Alternate passing standard	Teachers, Curriculum Instructional Coaches , Reading/Math Curriculum Coaches, Principals, Coordinators, Directors, and Assist. Supt.	Campus/District Budgets		AWARE, TAKS, Alternate TAKS testing data, and pre-assessments (SPED)	August 2010 - June 2011	Sixty-six percent (66.24%) of SPED students met expectation -
Implement Response to Intervention (per campus) to determine what educators do when students do not learn/close the achievement gap.	Teachers, Curriculum Instructional Coaches , Reading/Math Curriculum Coaches, Principals, Coordinators, Directors, and Assist. Supt.	Campus budgets, district budgets, and NCLB Title I (5 FTE's professional and 7 FTE's paraprofessionals)	Provide follow-up Professional Development with standard district procedures for RTI implementation.	Response to Intervention data logs per campus, assessment reports each six weeks (Rtl Coordinator)	August 2010 - June 2011	All campuses have a PRTI process. Most have acceleration during the school day.
All students and student groups in grades K, 1, 2, and 3 will meet or exceed the numeracy expectations using MClass Math and CBA's	Teachers, Curriculum Instructional Coaches , Reading/Math Curriculum Coaches, Principals, Coordinators, Directors, and Assist. Supt.	CBA Data, MClass reading and math data, and Aware data		Review and provide campus reports for CBAs per six weeks; implementation reports for Mclass per six weeks (Math Coordinator)	August 2010 - June 2011	92% of the K-3 students met or exceeded expectations for mClass EOY - Grade 2 CBA data shows improvement as does Grade 3 CBA
Provide intensive instructional support to identified at-risk students: literacy support, LEP support, bilingual support	Teachers, Curriculum Instructional Coaches , Reading/Math Curriculum Coaches, Principals, Coordinators, Directors, and Assist. Supt.	Campus budgets, district budget, NCLB Title I and Title III, State Comp Ed funds, and summer school budget		Targeted student progress reports each six weeks, Rtl logs, and implementation of SIOP strategies (Special Services)	August 2010 - June 2011	ELL TAKS passing rate 88%
All campuses will complete 10 SIO walkthroughs per week in math/science	Principals and Assistant Principals	NA		Data from SIO (Standards Inventory Observation) walk through (Assist Supt for C and I)	September 2010- June 2011	Average of 70 per year for Math (should have been 300) and 56 per year for science (should have been 300) for the district
Increase the number of students enrolled and successful in advanced math courses in Grades 7 - 12	Advanced Academic Coordinator, Principals, Curriculum Instructional Specialists, Reading/Math Instructional Specialists, and Teachers	Campus and district budget		Increased percent of Commended students on TAKS , increase in SAT math scores and ACT math scores, increased enrollment in Advanced Placement math courses (Adv. Academics and Math Coordinator)	August 2010 - June 2011	Total 2010 enrollment = 1134 Total 2011 enrollment = 136 (Increase = 227) SAT Math = -8 ACT Math = -.4
Monitor the academic progress (all academics areas) of students in the DAEP and provide intensive instructional support for students.	Teachers, Curriculum Instructional Coaches , Reading/Math Curriculum Coaches, Principals, Coordinators, Directors, and Assist. Supt.	Campus budgets, district budgets, and NCLB Title I (5 FTE's professional and 7 FTE's paraprofessional)		Pre and post test data, CBA data, and report card data (Principal - Achieve Academy)	August 2010-May 2011 (data reported and monitored each six weeks for DAEP students)	Recidivism rate - 5.5% of the 126 students who attended DAEP during the academic year

## District Improvement Plan 2010-11 Summative (Cont.)

**Goal 1 Educational Excellence: Wylie ISD will achieve educational excellence by providing a challenging curriculum, assessing individual student achievement, and ensuring student success.**

**Objective 2: All students and students groups will meet expected district performance standards in Science (92% Passing/38% Commended).**

Strategy	Staff Responsible	Resources	Professional Development	Formative Evaluation	Timelines	Summative Evaluation
All students and student groups will meet or exceed 92% Passing/ 38% Commended on TAKS or alternates tests.	Teachers, Curriculum Instructional Coaches, Reading/Math Curriculum Coaches, Principals, Coordinators, Directors, and Assist. Supt.	Campus budgets and district budgets	New Science TEKS overview, Brain Based Instructional Design; Assessment for Learning, Engagement, and Differentiated Instruction	Assessment reports each six weeks (Assist Supt for C and I, and Directors )	August 2010-June 2011	88.6% passing rate (less than 1 % decrease) Commended rate 37.06% - increase of 5 percent
Measure the amount of academic gain for students who do not meet the TAKS or Alternate passing standard	Teachers, Curriculum Instructional Coaches, Reading/Math Curriculum Coaches, Principals, Coordinators, Directors, and Assist. Supt.	Campus/District Budgets		AWARE, TAKS, Alternate TAKS testing data, and pre-assessments (SPED Director)	August 2010-June 2011	57.2 % met expectations - a decrease of 1.8 %
Implement Response to Intervention (per campus) to determine what educators do when students do not learn/close the achievement gap.	Teachers, Curriculum Instructional Coaches, Reading/Math Curriculum Coaches, Counselors, Principals, Coordinators, Directors, and Assist. Supt.	Campus budgets, district budgets, and NCLB Title I (5 FTE's professional and 7 FTE's paraprofessionals)	Provide follow-up Professional Development with standard district procedures for RTI implementation.	Response to Intervention data logs per campus, assessment reports each six weeks (RTI Coordinator)	August 2010-June 2011	All campuses have a PRtI process. Most have acceleration during the school day.
All English Language Learners will become proficient in English and reach high academic standards.	Teachers, Curriculum Instructional Coaches, Reading/Math Curriculum Coaches, Principals, Coordinators, Directors, and Assist. Supt.	Campus budget, NCLB Title I (5FTE's professional and 7 FTE's paraprofessional) and district budget		Six weeks assessment reports and observation of the implementation of SIOP strategies (Special Services)	August 2010-May 2011	ELL Indicators - TAKS only 719 students tested - 88% passing rate (570 tested in 2010 with an 88% passing rate)
Provide intensive instructional support to identified at-risk students: literacy support, ELL support, Bilingual support	Teachers, Curriculum Instructional Coaches , Reading/Math Curriculum Coaches, Principals, Coordinators, Directors, and Assist. Supt.	Campus budgets, district budget, NCLB Title I and Title III, State Comp Ed funds, and summer school budget		Targeted student progress reports each six weeks, RtI logs, and implementation of SIOP strategies (Special Services)	August 2010-May 2011	ELL Indicators - TAKS 719 students tested - 88% passing rate (570 tested in 2010 with an 88% passing rate)
All campuses will complete 10 SOI walkthroughs per week in math/science	Principals and Assistant Principals	NA		Data from SOI (Structured Observation Inventory) walk through (Assist Supt for C and I)	September 2010-June 2011	Minimum SOI per campus = 62 Maximum SOI per campus = 324 District Total = 3269 Avg SOI per campus = 163
Increase the number of students enrolled and successful in advanced science courses in Grades 7 - 12	Advanced Academic Coordinator, Principals, Curriculum and Instruction Coaches, and Teachers	Campus and district budget		Increased percent of Commended students on TAKS , increase in SAT math scores and ACT Science scores, increased enrollment in Advanced Placement science courses (Adv. Academics and Science Coordinator)	August 2010 - June 2011	Total 2010 enrollment = 1050 Total 2011 enrollment = 1158 (Increase = 108) Commended = +7.04% ACT Science = -.2
Monitor the academic progress (all academics areas) of students in the DAEP and provide intensive instructional support for students.	Teachers, Curriculum Instructional Coaches , Reading/Math Curriculum Coaches, Principals, Coordinators, Directors, and Assist. Supt.	Campus budgets, district budgets, and NCLB Title I (5 FTE's professional and 7 FTE's paraprofessional)		Pre and post test data, CBA data, and report card data (Principal - Achieve Academy)	August 2010-May 2011 (data reported and monitored each six weeks for DAEP students)	Recidivism rate - 5.5% of the 126 students who attended DAEP during the academic year
Monitor the district's coordinated health plan and its implementation at each campus using the FitnessGram goals and results.	Principals, Science/Health/PE Coordinator, and Assist. Superintendent for Curriculum and Instruction	Campus budget and District Budget	Provide overview of results to Principals in the fall, set individual campus goals, and improve implementation	Implementation plan and proactive review with Principals prior to implementation (Science/Health/PE Coordinator)	September 2010-June 2011	Fitness Gram results



## District Improvement Plan 2010-11 Summative (Cont.)

**Goal 1 Educational Excellence: Wylie ISD will achieve educational excellence by providing a challenging curriculum, assessing individual student achievement, and ensuring student success.**

**Objective 3: All students and students groups will meet expected district performance standards in English Language Arts/Reading**

**(98 % Passing/45 % Commended) and Writing (98% Passing/ 40% Commended).**

Strategy	Staff Responsible	Resources	Professional Development	Formative Evaluation	Timelines	Summative Evaluation
All students and student groups will meet or exceed 98% Passing/ \$5% Commended on TAKS Reading or alternates tests. All students and student groups will meet or exceed 98% Passing/ 40% Commended in Writing.	Teachers, Curriculum Instructional Specialists, Reading/Math Instructional Specialists, Principals, Coordinators, Directors, and Assist. Supt.	CBA Data, MClass reading and math data, and Aware data	TEKS Overview - new TEKS for ELAR/SLAR, Brain Based Instructional Design; Assessment for Learning, Engagement, and Differentiated Instruction	Assessment reports each six weeks (Assist Supt for C and I, and Directors )	August 2010-June 2011	Reading - 93.80 % passing rate - slight decline (less than .5%) Writing - 95.42% passing rate - slight increase .4%)
Measure the amount of academic gain for students who do not meet the TAKS or Alternate passing standard	Teachers, Curriculum Instructional Specialists, Reading/Math Instructional Specialists, and Principals	Campus/District Budgets		AWARE, TAKS, Alternate TAKS testing data, and pre-assessments (SPED)	August 2010-June 2011	76.74% passing rate (slight decrease from 80% in prior year)
Implement Response to Intervention (per campus) to determine what educators do when students do not learn/close the achievement gap.	Teachers, Curriculum Instructional Coaches , Reading/Math Curriculum Coaches, Principals, Coordinators, Directors, and Assist. Supt.	Campus budgets, district budgets, and NCLB Title I (5 FTE's professional and 7 FTE's paraprofessionals)	Provide follow-up Professional Development with standard district procedures for RTI implementation.	Response to Intervention data logs per campus, assessment reports each six weeks (RTI Coordinator)	August 2010 - June 2011	All campuses have a PRTI process. Most have acceleration during the school day.
Provide intensive instructional support to identified at-risk students: literacy support, ELL support, Bilingual support	Teachers, Curriculum Instructional Coaches , Reading/Math Curriculum Coaches, Principals, Coordinators, Directors, and Assist. Supt.	Campus budgets, district budget, NCLB Title I and Title III, State Comp Ed funding, LEP grant funding, and summer school budget	Completion of all SIOPI (Sheltered Instruction Observation Protocol) components with follow up support	Targeted student progress reports each six weeks, RTI logs, and implementation of SIOPI strategies (Special Services)	August 2010 - June 2011	ELL Indicators - TAKS only 719 students tested - 88% passing rate (570 tested in 2010 with an 88% passing rate)
Monitor the progress of LEP learners in reading to increase the language proficiency level by at least one language descriptor per year	Teachers, Curriculum Instructional Coaches , Reading/Math Curriculum Coaches, Principals, Coordinators, Directors, and Assist. Supt.	Campus budgets, district budget, NCLB Title I and Title III, LEP grant funding, state comp ed funding, and summer school budget	Completion of all SIOPI (Sheltered Instruction Observation Protocol) components with follow up support	Targeted student progress reports each six weeks, TELLPAS, TPRI/Tejas LEE, CBAs, and implementation of SIOPI strategies (Special Services) through SOI (Structured Observation Inventory) walkthroughs	August 2010 - June 2011	ELL Progress Indicator = 90% for WISD
Monitor the academic progress (all academics areas) of students in the DAEP and provide intensive instructional support for students.	Teachers, Curriculum Instructional Coaches , Reading/Math Curriculum Coaches, Principals, Coordinators, Directors, and Assist. Supt.	Campus budgets, district budgets, and NCLB Title I (5 FTE's professional and 7 FTE's paraprofessional)		Pre and post test data, CBA data, and report card data (Principal - Achieve Academy)	August 2010-May 2011 (data reported and monitored each six weeks for DAEP students)	Recidivism rate - 5.5% of the 126 students who attended DAEP during the academic year
Increase the number of students enrolled and successful in advanced English courses in Grades 7 - 12	Advanced Academic Coordinator, Principals, Curriculum Instructional Specialists, Reading/Math Instructional Specialists, and Teachers	Campus and district budget		Increased percent of Commended students on TAKS , increase in SAT Verbal and Writing scores and ACT Verbal scores, increased enrollment in Advanced Placement math courses (Adv. Academics and ELAR Coordinator )	August 2010 - June 2011	Total 2010 enrollment = 1210 Total 2011 enrollment = 1351 (Increase = 141) Commended = -.49% SAT Reading = -5 ACT Reading = -.5 ACT Egnlish = -1



## District Improvement Plan 2010-11 Summative (Cont.)

**Goal 1 Educational Excellence: Wylie ISD will achieve educational excellence by providing a challenging curriculum, assessing individual student achievement, and ensuring student success.**

**Objective 4: All students and students groups will meet expected district performance standards in Social Studies (98% Passing/55% Commended).**

Strategy	Staff Responsible	Resources	Professional Development	Formative Evaluation	Timelines	Summative Evaluation
All students and student groups will meet or exceed 98% Passing and 55% Commended on TAKS or alternates tests and determine the amount of gain expected for students who do not meet the passing standard.	Teachers, Curriculum Instructional Coaches, Reading/Math Curriculum Coaches, Principals, Coordinators, Directors, and Assist. Supt.	CBA Data, MClass reading and math data, and Aware data	Brain Based Instructional Design; Assessment for Learning, Engagement, and Differentiated Instruction	Assessment reports each six weeks (Assist Supt for C and I, and Directors )	August 2010-June 2011	96.29 passing rate - 48.19 Commended scores
Measure the amount of academic gain for students who do not meet the TAKS or Alternate passing standard	Teachers, Curriculum Instructional Coaches, Reading/Math Curriculum Coaches, Principals, Coordinators, Directors, and Assist. Supt.	Campus/District Budgets		AWARE, TAKS, Alternate TAKS testing data, and pre-assessments (SPED)	August 2010-June 2011	57.2% passing (decrease from 79% in prior year)
Increase the number of students enrolled and successful in advanced Social Studies courses in Grades 7 - 12	Advanced Academic Coordinator, Principals, Curriculum Instructional Specialists, Reading/Math Instructional Specialists, and Teachers	Campus and district budget		Increased percent of Commended students on TAKS and ACT Social Studies scores, increased enrollment in Advanced Placement math courses (Adv. Academics and Social Studies Coordinator)	August 2010 - June 2011	Total 2010 enrollment = 981 Total 2011 enrollment = 1115 (Increase = 134) Commended = - .45%
Implement Response to Intervention (per campus) to determine what educators do when students do not learn/close the achievement gap.	Teachers, Curriculum Instructional Coaches, Reading/Math Curriculum Coaches, Principals, Coordinators, Directors, and Assist. Supt.	Rtl plan for each campus, instructional resources, and interventions	Provide follow-up Professional Development with standard district procedures for RTI implementation.	Response to Intervention data logs per campus, assessment reports each six weeks (Rtl Coordinator)	August 2010-June 2011	All campuses have a PRTI process. Most have acceleration during the school day.
Provide intensive instructional support to identified at-risk students: literacy support, LEP support, Bilingual support	Teachers, Curriculum Instructional Coaches, Reading/Math Curriculum Coaches, Principals, Coordinators, Directors, and Assist. Supt.	Campus budgets, district budget, NCLB Title I (5 FTE's professional and 7 FTE's paraprofessional), LEP grant funding, and summer school budget		Targeted student progress reports each six weeks, Rtl logs, and implementation of SIOP strategies (Special Services)	August 2010-June 2011	ELL Indicators - TAKS 719 students tested - 88% passing rate (570 tested in 2010 with an 88% passing rate)
Monitor the academic progress (all academics areas) of students in the DAEP and provide intensive instructional support for students.	Teachers, Curriculum Instructional Coaches, Reading/Math Curriculum Coaches, Principals, Coordinators, Directors, and Assist. Supt.	Campus budgets, district budgets, and NCLB Title I (5 FTE's professional and 7 FTE's paraprofessional)		Pre and post test data, CBA data, and report card data (Principal - Achieve Academy)	August 2010-May 2011 (data reported and monitored each six weeks for DAEP students)	Recidivism rate - 5.5% of the 126 students who attended DAEP during the academic year
Implement and evaluate the integration of Technology Applications as part of the Social Studies bundles	Assistant Supt for Curriculum and Instruction, Directors, Principals, and Teachers	NA		Update of TEKS in Forethought and implementation by all teachers	August 201 - June 2011	Completed and positive implementation by teachers

## District Improvement Plan 2010-11 Summative (Cont.)

**Goal 1 Educational Excellence: Wylie ISD will achieve educational excellence by providing a challenging curriculum, assessing individual student achievement, and ensuring student success.**

**Objective 5: All students and students groups will meet expected district standards for attendance, completion rate, and dropout rate**

Strategy	Staff Responsible	Resources	Professional Development	Formative Evaluation	Timelines	Summative Evaluation
The cohort completion rate for each grade at the high school level will be 96 % or higher for all students and all sub-populations.	Principals, Teachers, Assessment and Accountability Coordinator, Research and Data Integrity Coordinator, Assist. Supt for HR and Student Services, and Assist Supt for Curriculum/Instruction	Campus Budgets	Participate in all Region 10 Accountability Updates and schedule Kerry Gain (Region 10) for administrators and individual campuses	Six weeks lever reports, impact data from SOAR/CREW time (High School Principals)	August 2010 - June 2011	2010 Cohort Data: All Students 95.9%, White 96.4%, African American 94.6%, Hispanic 92.5%, and Econ. Disadvantaged 92.3%
Attendance rate for all campuses will average 97% or higher	Principals, Teachers, Assessment and Accountability Coordinator, Research and Data Integrity Coordinator, Assist. Supt for HR and Student Services, and Assist Supt for Curriculum/Instruction	NA		Six weeks attendance reports (Research and Data Integrity Coordinator)	August 2010 - June 2011	<p>Wylie High School—Recognized(exceptions provision) Wylie East High School—Recognized (exceptions provision)</p> <p>Junior Highs: Does not include second round of reading and math Burnett Junior High School—Academically Unacceptable—I will work with Dr. Terry to ensure we explore all options here. Cooper Junior High School—Recognized McMillan Junior High School—Recognized (exceptions provision)</p> <p>Intermediate: Does not include second round of reading and math Davis Intermediate—Recognized Draper Intermediate—Recognized Harrison Intermediate—Recognized</p> <p>Elementary: Akin Elementary—Recognized(exceptions provision) Birmingham Elementary—Recognized (exceptions provision) Cox Elementary—Recognized (exceptions provision) Dodd Elementary—Recognized Groves Elementary—Recognized Hartman Elementary—Recognized Smith Elementary—Recognized Tibbals Elementary—Exemplary Watkins Elementary—Recognized Whitt Elementary—Exemplary</p> <p>Total Exemplary campuses: 2 Total Recognized campuses: 15 Total Academically Acceptable campuses: 0 Total Academically Unacceptable campuses: 1</p> <p>Wylie ISD—Academically Acceptable— Wylie ISD has data at the Recognized level. However, accountability guidelines do not allow a district that has an academically unacceptable campus to be rated recognized. Again, we will continue to work with this data.</p>
Continue the 0% dropout rate at the junior highs and implement a school success awareness at all elementary and intermediate campuses	Teachers, Counselors, Principals	NA	Continue professional development for the College and Career Readiness Standards as they are embedded in the curriculum bundles	Six weeks lever reports and campus activity reports (Principals and Counselors)	August 2010 - June 2011	Continued 0% dropout rate at junior highs - awareness started, but not completed
Develop an awareness (K - 12) of the College and Career Readiness Standards in all core areas	Teachers, Principals, Directors/Coordinators for Curriculum and Instruction, and Assist Supt for Curriculum and Instruction	NA		Professional development sessions, campus staff meetings and trainings (Principals)	October 2010 - 2011	In progress - Bridges at Junior Highs (including Interest/Aptitude survey data) and High School

## District Improvement Plan 2010-11 Summative (Cont.)

**Goal 2: As a Standard-Bearer district in the Schlechty Center for Leadership in School Reform, Wylie ISD will create interesting and engaging work for students as our core business.**

**Objective 1: Develop the organizational and leadership capacity of the learning organization including teachers, parents, principals, and administrative staff.**

Strategy	Staff Responsible	Resources	Professional Development	Formative Evaluation	Timelines	Summative Evaluation
Re-tool the District Design team and create vehicles for communication between and among Campus Design Teams and the District Design Team	Superintendent, Assist Supt for C and I, Directors, and Principals	Campus/district budgets	Central Office as Capacity Builders (Schlechty) Conference, Linking Leaders Regional Conference (Schlechty)	Data from District/Campus Design Team Meetings, Meeting agendas/minutes	August 2010- January 2011	Not completed
Design a district-wide plan for implementation of 21st Century learning skills that are infused into all curriculum areas	Assistant Supt for Curriculum and Instruction, Chief Information Officer, Directors, Principals, and Teachers	District budget and campus budget		Professional development and implementation of 21st Century learning skills in all classrooms	August 2010- June 2012	Into the Cloud conference, MyWiFi
Implement the District Professional Development plan and new additions to the ACE Academy framework	Superintendent, Assist Supt for C and I, Directors, Principals/Assistant Principals, and Teachers	NA		Campus staff development records and classroom observations	August 2010-May 2011	New Professional Development plan approved by the Trustees and in the process of implementation with Principals/campus staff
Develop year long professional learning plans at the campus level and include professional development in the Campus Improvement Plans	Superintendent, Assist Supt for C and I, Directors, and Principals		21st Century Learning Skills - focused professional learning for the district, Learning Leaders Coaching Model - NSDC	Campus professional learning plans for each embedded staff development day and review of CIPs	September 2010- June 2011	In progress - professional learning will be included in the 2011-2012 CIPs
Implement District Professional Development Plan to support attributes of professional learning communities	Supt., Directors, Principals/Assistant Principals, and Teachers	Campus/district budgets		Professional Development records and classroom observations	August 2010- June 2011	All campuses and district teams use the PLC model as a component of a comprehensive PD plan

## District Improvement Plan 2010-11 Summative (Cont.)

**Goal 3: Communicate, listen, and respond.**  
**Objective 1: Improve communication between all Wylie ISD stakeholders.**

Strategy	Staff Responsible	Resources	Professional Development	Formative Evaluation	Timelines	Summative Evaluation
Implement the use of the WISD Cable Access channel for specific events	Chief Information Officer, Executive Director of Communications, Principals	District Budgets		Broadcast records from the WISD Cable Access channel	August 2010 - June 2011	In progress - WEHS will host the course to support the WISD Cable Access channel content, procedures written, and initial start fall 2011.
Develop opportunities for parents/community members to learn more about the district and its day to day operations	Trustees, Supt., Assist. Supts, and Principals	District Budgets		Implementation of a program	July 2010 - October 2010	Implemented WISD CLAAS - 38 parents and community members completed the year long course.
Implement new software for the district/campus websites and develop a plan for consistency in campus websites	Chief Information Officer, Executive Director of Communications, Principals	District/Campus Budgets		Implementation of a plan and updated campus websites	August 2010- November 2010	New website software, SchoolFusion, will outline format for campuses.
Develop opportunities for parent involvement regarding academic support for their children	Principals, Teachers, Coordinator for Federal Programs, and Assist. Supt.	Campus budget, district budget, NCLB Title I, and NCLB Stimulus funds		Record of parent trainings and resource centers, sign in sheets, and parent surveys	October 2010-June 2011	In progress - WISD Parent survey provided specific courses that might be offered to parents in fall/ spring 2011-2012
Evaluate the current process for transitioning students, including those in special programs (GT, LEP, SPED, etc.), and update the process to improve the academic progress of students	Directors, Advanced Academic Coordinator, Principals, and Assistant Superintendent	District/Campus Budgets		Record of meetings and publication of updated processes (Assist Supt for C and I and Directors)	August 2010 - December 2010	Transitions for SPED and LEP work well district wide. GT transitions need some improvement. Committee needs more info to improve transitions.

## District Improvement Plan 2010-11 Summative (Cont.)

**Goal 4: Technology: Maintain and increase technology services**  
**Objective 1: Maintain and enhance district efficiency using technology**

Strategy	Staff Responsible	Resources	Professional Development	Formative Evaluation	Timelines	Summative Evaluation
Implement new hosted web site solution across the district to help increase communications with community.	Communications Department, Chief Information Officer, and Principals	District budget and campus budget	School Fusion tool and work with Principals, Campus CTIs, and faculty/staff	WISD budget for 2010-2011 and implementation plan	October 2010- January 2011	New website implemented and running on June 6, 2011. Additional Professional Development support for teachers/staff in summer 2011.
Take steps necessary to integrate student owned computing devices into the network at all campuses.	Superintendent, Assistant Supt for Curriculum and Instruction, Chief Information Officer, and Principals	District budget and campus budget		WISD budget for 2010-2011 and implementation plan	October 2010- March 2011	MyWiFi will be implemented at the start of school year - all campuses.
Complete full implementation and use of the district portal (intranet)	Chief Information Officer, Assist. Supt for C and I, and Director of Staff Development	District budget/personnel		Training schedule and implementation time line	August 2010- December 2010	In process, will be completed over the summer 2011.
Implement and review the expansion of the 1:1 pilot to all fifth graders across the district and other possible grade levels	Superintendent, Assistant Supt for Curriculum and Instruction, Chief Information Officer, and Principals	District budget and campus budget		WISD budget for 2010-2011 and implementation plan	October 2010- January 2011	Full review with Trustees and Superintendent. MyWiFi as result of the 1:1 pilot
Implement wireless network capabilities at all campuses.	Superintendent, Assistant Supt for Curriculum and Instruction, Chief Information Officer, and Principals	District budget and campus budget		WISD budget for 2010-2011 and implementation plan	October 2010- December 2011	Completed summer 2011 for the MyWiFi initiative.

## District Improvement Plan 2010-11 Summative (Cont.)

### Goal 5: Recognize and appreciate employees

#### Objective 1: Recognize all employees for their work through appreciation and enhanced incentives

Strategy	Staff Responsible	Resources	Professional Development	Formative Evaluation	Timelines	Summative Evaluation
Implement the DATE grant at the junior high campuses to increase math and science achievement	Assist. Supt. For HR and Student Services , Directors, and Junior High Principals	District budget and DATE Grant		TAKS scores in Math and Science and DATE Awards	August 2010 - June 2011	Three junior high campuses participated in the DATE grant. Final data will be available August 2011.
Implement a Crystal Apple recognition program (or equivalent) on each campus	Assist. Supt., Directors, and Principals	Campus budgets/support from Partners in Education		Publication of each monthly recognition	September 2010- November 2010	Not completed
Research additional opportunities for educational grants to recognize educator innovativeness/creativity	Wylie Education Foundation Director	Wylie Education Foundation Budget		Grant applications and grants received	October 2010 - June 2011	Campuses utilized Learning Forward (2 grants for Birmingham Elementary) WEF grant for Intermediate campuses (Buck Institute)

## District Improvement Plan 2010-11 Summative (Cont.)

### Goal 6: Prepare for growth

Objective 1: Provide facilities, staff, and support to ensure a positive and safe learning environment for all students in Wylie ISD

Strategy	Staff Responsible	Resources	Professional Development	Formative Evaluation	Timelines	Summative Evaluation
Continue to plan for student growth and demographic changes in student population in order to provide high quality, rigorous academic and enrichment programs	Superintendent and Assistant Superintendents	District budget		Monthly reports to Board of Trustees, DWEIC, and Administrative Council	August 2010 - June 2011	Monitor academic data for all students and student groups. SPED and African American groups did not make as much progress as other groups.
Evaluate the effectiveness of the current induction system for all employees (other than teachers) that supports the core business of the district and evaluate our new hire data (new positions, filling current positions, zero year v. experienced)	Superintendent, Assist. Supt for Student Services and Human Resources, Director of Human Resources, and Principals	District budget		Meeting reports and recommendations (Assist. Supt for HR, Director of HR, and Director/Coordinators for Staff Development)	October 2010 - November 2010	New hire data (survey for BTIM grant) indicates the induction program for zero based teachers is highly effective. Other groups (paraprofessional) and administrator data was incomplete.
Review and update current policies and procedures (including data from the PBMAS report) that ensure a safe, positive learning environment.	Assist. Supt for Student Services and Human Resources and Principals	District budget		Meeting reports and recommendations	September 2010 - June 2011	WISD and campuses need to analyze more student discipline data (bullying, placements at DAEP) WISD also needs to track the impact of behavior specialists.
Use the District's Strategic Plan for Facilities to monitor district growth and plan facilities to educate new students	Superintendent and Assistant Superintendents	District budget		Monthly reports to Board of Trustees, DWEIC, and Administrative Council	August 2009-June 2010	District Strategic Plan on File with the Superintendent's office Monthly Board of Trustees Reports on file with the Superintendent's office. DWEIC and Administrative Council Reports are on file with the Asst. Supt. Of Curriculum.



## *Budget Policies & Development Procedures (Cont.)*

### **The Budget Process**

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; the school district 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.

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.

The budget process emphasizes accountability. As a general rule, the designated campus employee who has been given the authority to initiate expenditure decisions is the one who should budget for the expenditure.

The District's business office staff prepares preliminary revenue estimates by January of each year. Based on these revenue assumptions, the campuses receive allotments per student differentiated between secondary and elementary levels. These allotments are multiplied by the projected enrollments to generate a budget sum for each campus. The campus administrator prepares a detailed budget based on specific goals and objectives. The allotment is designed to cover non-payroll related expenses.

Staffing requests and salary and benefit increases are calculated at the central office level by March of each year. The review process for new staff is contingent upon projected enrollment growth. Since payroll-related costs comprise approximately 84% of the District's operational budget, careful consideration is given to each request for both instructional and non-instructional positions.

Budgets for non-campus organizations are determined on a justified need basis. These budgets are reviewed by the respective assistant superintendent of each area.

## *Budget Policies & Development Procedures (Cont.)*

### **The Budget Process (cont.)**

The Assistant Superintendent for Business Operations is responsible for compiling all pertinent budget data and projections. This includes estimates of state funding, taxable values, tax rates, and projected utility costs.

Capital improvements are budgeted on a project basis spanning multiple years. Bond proceeds and related interest are accounted for in separate funds for the construction and equipping of school facilities, to purchase school sites, and to renovate or repair existing facilities. The Board of Trustees does not formally adopt the capital project funds on an annual basis.

Each major construction contract is approved based on existing availability of bond proceeds. However, the impact of capital project fund budgets must be considered during the annual budgets for all other funds. Future operating costs (staffing, utilities, custodial services, etc.) associated with capital improvements and new facilities must be projected and included in the general fund budget. Repayment of bonds issued for capital projects must be included in the debt service fund projections.



# *Budget Policies & Development Procedures (Cont.)*

## **Table 29**

### **Budget Calendar 2011—2012 School Year**

January 17, 2011	<b>REGULAR BOARD MEETING</b> Discuss events on budget calendar, budget priorities, and budget considerations for 2011-12.
January 2011	Projected enrollment figures developed and ready for use in budget preparation.
February 3, 2011	<b>SECRETARIES MEETING</b> Distribution of budget packets; discuss per pupil allocations, specific budget needs and mechanics of budgeting.
February 8, 2011	<b>ADMINISTRATIVE COUNCIL MEETING</b> Distribution of budget packets; discuss per pupil allocations, specific budget needs and mechanics of budgeting.
March 11, 2011	Budget due to Business Office.
March 14, 2011	<b>SPRING BREAK</b> through March 18
March 2011	Staffing allocations released to principals.
March—April	Review campus and department budgets; develop payroll budgets.
March—April	Individual meetings with campuses and department heads to review budgets with Superintendent, Assistant Superintendent for Business Operations and Assistant Superintendent for Human Resources and Student Services.
April 11, 2011	<b>FIRST DRAFT OF BUDGET COMPLETE</b> Revenue budgets developed based on estimated property values; expenditure estimates based on submitted requests including staffing changes and salary adjustments.
April 30, 2011	Chief Appraiser certifies an estimate of taxable value.

## **Budget Calendar 2011—12 School Year**

April—June	Schedule meetings and review budget with the Board of Trustees.
June 8, 2011	Publish " <b>NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE</b> " (must be at least 10 days prior to public meeting).
June 17, 2011	Post Notice for hearing and adoption of budget.
June 20, 2011	<b>REGULAR BOARD MEETING</b> Public hearing on 2011-12 Budget.  Adopt 2011-12 Budget
July 15, 2011	<b>IMPORTANT</b> Filing deadline "New Instructional Facility Allotment" for Wally W. Watkins Elementary School (2nd Year)
July 25, 2011	<b>FOR INFORMATION ONLY</b> District receives certified appraisal roll; adjust revenue projections.
August 12, 2011	Post Notice for hearing and adoption of tax rate.
August 15, 2011	<b>REGULAR BOARD MEETING</b> Public hearing on 2011-12 Tax Rate (if proposed tax rate is higher than previously published)

## *Budget Administration & Management Process*

Following the budget adoption, the process of administering and managing the budget begins. The process is ongoing throughout the fiscal year to ensure that accounts do not exceed authorized amounts and that they are used for the intended proper and legal uses.

### **Expenditure Control and Approval**

Wylie ISD uses a 20-digit detailed account code called a line item. This code is segmented into fund, function, object, sub-object, organization, fiscal year, program intent and a local option use code. Organization codes are considered cost centers and have corresponding designated personnel assigned to each. There are exceptions to this rule. If a designated personnel has district-wide responsibility, some costs are allocated to line items with multiple organization codes.

Each designated personnel is authorized to approve expenditures for the funds within their budgets. The District uses the Skyward Financial Software system to account for these funds. This system monitors line items to ensure that account balances are not exceeded. Designated personnel may amend their budgets within the same functional level. For instance, supply funds for various grade levels may be redistributed based on the designated personnel's approval since they are all under the same functional category.

### **Purchasing**

The District's Purchasing Department is responsible for all formal sealed bids and competitive sealed proposals. All District contracts, except contracts for the purchase of produce valued at \$50,000 or more in the aggregate for each 12-month period, are made by the method that provides the best value for the District:

1. Competitive solicitations; quotes and bids.
2. Competitive sealed proposals.
3. A request for proposals for services other than construction services.
4. A catalog purchase as provided by Government Code Chapter 2157, Subchapter B.
5. An inter-local contract.
6. The reverse auction procedure as defined by Government Code 2155.062(d).

Requests for Qualifications, Competitive Sealed Proposals and Formal Sealed Bids are advertised per Local Govt Code 271.025.

## *Budget Administration & Management Process (Cont.)*

### **Purchase Order (cont.)**

Purchase orders are required for purchases of all tangible goods. A campus/department representative enters a requisition into the accounting system. The account is automatically checked for availability of funds. If funds are available, the requisition is submitted for approval to the Campus/Department Head. If approved, the requisition is then reviewed and approved/denied/re-routed by Purchasing Department personnel. Requisitions being denied are returned to the requestor for correction. These items may then be resubmitted for approval once revised. Requisitions for Technology items, computers, peripherals or software are re-routed through the Director of Technology for review and final approval. Once approved, requisitions are batch updated in the financial software. The funds are encumbered and accounting is updated to provide necessary budget control during the batch update process. The requisition number changes to a valid purchase order number during this process. Each purchase order can be printed by the requestor and then mailed, emailed or faxed to the appropriate vendor.

After the goods have been physically received, the recipient enters the information acknowledging receipt into the financial accounting system. The Accounts Payable Department receives the invoice and matches it to the correct purchase order number and the correct vendor. The encumbrance is then liquidated at the time of payment.

### **Purchasing Cards**

Currently, the only Purchasing Cards used in the District are store specific. Cards are assigned to each campus and placed in a secure location. Card use is requested and approved by each Principal/Department Head. A purchase order is required to utilize any of the District cards, and must be presented to the cashier at checkout. Receipts are reviewed at the campus level and received in the accounting system. If a purchase order number is not keyed at the register, it must be written on the original sales receipt prior to sending to Accounts Payable for payment. These bills are paid on a monthly basis.

### **Expense Reimbursements**

Proper documentation and verification is necessary for expenses such as travel to be reimbursed. Verification includes such things as hotel, parking, cab & bus fare receipts, conference registration forms and mileage logs detailing dates of travel, destination and number of miles traveled.

## *Budget Administration & Management Process (Cont.)*

### **Budget Amendments**

Periodic budget amendments are necessary during the course of the fiscal year to ensure that functional categories maintain a positive balance. Budget amendments are initiated by the designated campus employee or by the central district business office. Board approval is required for budget amendments where funds are moved between functional categories. The District's business office designee carefully monitors the budget for improper balances throughout the year.

### **Reporting to the Texas Education Agency (TEA)**

The District submits its annual budget, student attendance information and its end-of-year financial status through a system called Public Education Information Management System (PEIMS). Transmission dates are established by TEA. The PEIMS system provides TEA and districts across the state with a wealth of demographic attendance and financial information.

### **Monthly Financial Report**

At each regular monthly Board meeting, the District's accounting staff prepares a fund by fund reporting for informational purposes. These reports are prepared showing the summary of revenues and expenditures both on a monthly and year-to-date basis. These reports also show a percentage of revenues collected and a percentage of budgets expended. In addition to these fund reports, information regarding investments are presented to the Board of Trustees on a monthly basis.



# *WYLIE INDEPENDENT SCHOOL DISTRICT*

## *Financial Section*



**Rachel's Challenge Program at Whitt Elementary 2010**

## Introduction

The Financial Section provides specific fiscal information regarding the various funds of the District. By law, the Board of Trustees must approve annual budgets for the General Fund, Student Nutrition Fund and the Debt Service Fund. These three funds are included in this section.

The Financial Section begins with a brief overview of the significant code structure to assist the reader in understanding the accounting codes. Following this part is the Combined Budget Summary of the **General Fund, Student Nutrition Fund and Debt Service Fund**. After the summary, the remaining Financial Section provides the reader with specific information about each of the three funds named above.

In addition to these funds, **Capital Projects Funds** are included as **information only**. The budget process for the Capital Projects Funds is established at the point in time that the Board approves the sale of authorized bonds for specific projects. The Capital Projects budgets are typically multi-year budgets encompassing the entire construction period of each separate project. Separate sub-funds are created to account for each respective bond sale and unique program codes are used to track specific projects within each sub-fund.



# Combined Funds

The 2011-12 Combined Budget includes three major funds - General Fund, Debt Service Fund and Student Nutrition Fund. The total revenues and other resources for these funds are \$112,961,935 and total expenditures and other uses are \$113,687,397. Only the Debt Service Fund will incur a planned deficit.

**Table 30**

**Wylie Independent School District**  
**Combined Budget Summary: 2011-12**  
**July 1, 2011 through June 30, 2012**  
**General Fund, Debt Service Fund, & Food Service Funds**

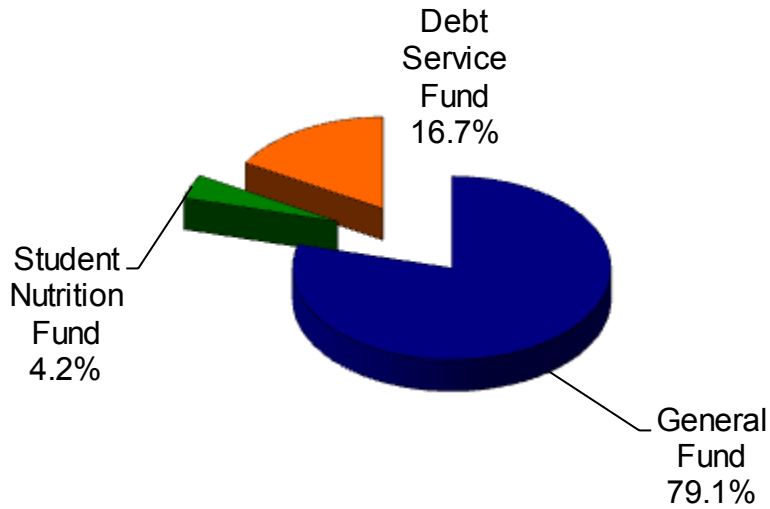
	General Fund*	Debt Service	Food Service	Total
<b>Revenues</b>				
5700 Local & intermediate sources	\$ 37,779,691	\$ 14,665,566	\$ 2,920,947	\$ 55,366,204
5800 State sources	49,435,638	4,140,362	120,339	53,696,339
5900 Federal sources	2,182,032	-	1,717,360	3,899,392
<b>Total Revenues</b>	<b>89,397,361</b>	<b>18,805,928</b>	<b>4,758,646</b>	<b>112,961,935</b>
<b>Expenditures</b>				
11 Instruction	54,364,416	-	-	54,364,416
12 Instructional resources & media	1,025,739	-	-	1,025,739
13 Staff development	2,015,620	-	-	2,015,620
21 Instructional administration	893,561	-	-	893,561
23 School administration	5,684,234	-	-	5,684,234
31 Guidance and counseling	2,357,691	-	-	2,357,691
33 Health services	1,133,944	-	-	1,133,944
34 Student transportation	3,717,784	-	-	3,717,784
35 Food services	-	-	4,758,646	4,758,646
36 Co-curricular activities	2,698,492	-	-	2,698,492
41 General administration	2,704,415	-	-	2,704,415
51 Plant maintenance & operations	10,576,264	-	-	10,576,264
52 Security	255,075	-	-	255,075
53 Technology	1,556,925	-	-	1,556,925
61 Community service	7,100	-	-	7,100
71 Debt service	28,200	19,531,390	-	19,559,590
81 Facilities acquisition & construction	1,000	-	-	1,000
95 JJAEP Programs	25,000	-	-	25,000
99 Other Intergovernmental Charges	351,901	-	-	351,901
<b>Total Expenditures</b>	<b>89,397,361</b>	<b>19,531,390</b>	<b>4,758,646</b>	<b>113,687,397</b>
<b>Excess Revenues Over Expenditures</b>	-	(725,462)	-	(725,462)
Fund Balance-Beginning-Estimated	13,657,004	16,979,457	1,109,482	31,745,943
<b>Fund Balance-Ending-Projected</b>	<b>\$ 13,657,004</b>	<b>\$ 16,253,995</b>	<b>\$ 1,109,482</b>	<b>\$ 31,020,481</b>
<b>Proposed Tax Rate</b>	<b>\$ 1.17</b>	<b>\$ 0.47</b>		<b>\$ 1.64</b>

\*Includes Fund 287 (Education Jobs Fund)

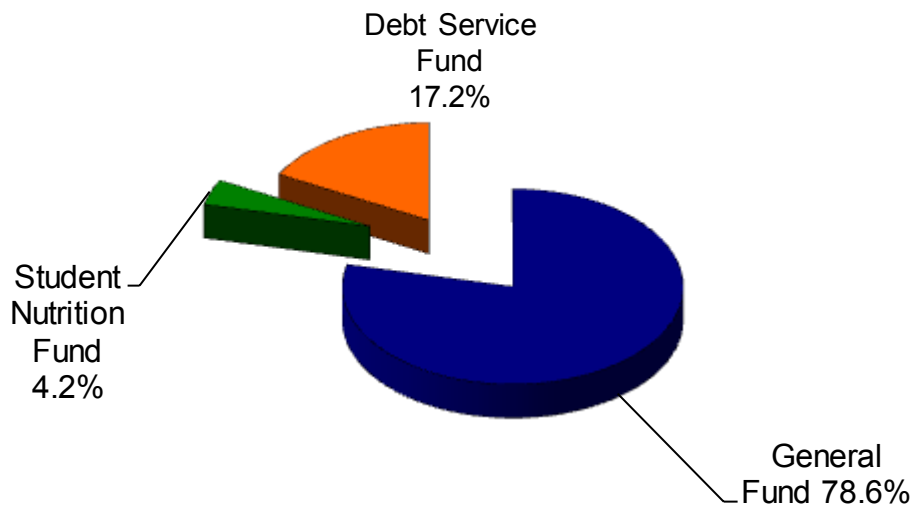
# Combined Funds (Cont.)

**Table 31**

Revenues	General Fund	Student Nutrition Fund	Debt Service Fund
	\$ 89,397,361	\$4,758,646	\$ 18,805,928



Expenditures	General Fund	Student Nutrition Fund	Debt Service Fund
	\$ 89,397,361	\$ 4,758,646	\$ 19,531,390



## Target Revenue vs. Funding Formula

Prior to 2006, all Texas school districts received state funding through a complex set of formulas. The starting point in determining a district's funding using the formula-driven school finance system is the "basic allotment," which is a per-student allocation set in law. The "basic allotment," is the amount of state and local funding a district receives to cover the costs of providing a basic instructional program to an "average" student in an "average" district. The state, understanding that there are very few "average" students or districts, has sought to create equity in its school finance system by modifying the basic allotment using adjustments and weights. Adjustments and weights drive additional funding to districts (above the basic allotment) in an attempt to help cover costs arising from district or student characteristics.

The following table reflects allotments history:

**Table 32**

Year	Pennies of Tier 1 Tax Rate	Basic Allotment	Adjusted Basic Allotment	Pennies of Tier 2 Tax Rate	Tier II Guaranteed Yield (Level 1)	Tier II - Golden Penny Yield	Tier II - Copper Penny Yield (Level 3)	Equalized Wealth Level
2000-2001	86	\$2,537	\$3,255	64	\$24.99	-	-	\$295,000
2001-2002	86	\$2,537	\$3,261	64	\$25.81	-	-	\$300,000
2002-2003	86	\$2,537	\$3,263	64	\$27.14	-	-	\$305,000
2003-2004	86	\$2,537	\$3,263	64	\$27.14	-	-	\$305,000
2004-2005	86	\$2,537	\$3,261	64	\$27.14	-	-	\$305,000
2005-2006	86	\$2,537	\$3,256	64	\$27.14	-	-	\$305,000
2006-2007	86	\$2,748	\$3,527	60	-	4 @ 41.21	\$31.95	\$319,500
2007-2008	86	\$3,135	\$4,023	27	-	4 @ 46.94	\$31.95	\$364,500
2008-2009	86	\$3,218	\$4,126	25	-	6 @ 50.98	\$31.95	\$374,200
2009-2010	100	\$4,765	\$5,928	11	-	6 @ 59.02	\$31.95	\$476,500
2010-2011	100	\$4,765	\$5,933	11	-	6 @ 59.97	\$31.95	\$476,500
2011-2012	100	\$4,765	\$5,928	11	-	6 @ 59.97	\$31.95	\$476,500

Wylie ISD's 2011-2012

Allotment	\$4,765	\$5,103	11	6 @ 59.97	\$33.95*	\$476,500
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\*\$33.95 for those districts that have maximized M&O tax rate to \$1.17

## *Target Revenue vs. Funding Formula (Cont.)*

**Basic Allotment** – A dollar value allocated to a regular student in the foundation school program.

**Adjusted Basic Allotment** – Basic Allotment adjusted by the assigned Cost of Education Index (1.10).

**Tier II Guaranteed Yield (Level 1)** – Generated by compressed rates; now absorbed in Basic Allotment.

**Tier II Golden Penny Yield (Level 2)** – Based on a yield equivalent to the wealth per WADA for the Austin Independent School District on the next six pennies of tax effort above the compressed tax rate.

**Tier II Copper Penny Yield (Level 3)** – Generated by tax effort that exceeds compressed tax rate plus Golden Pennies.

**Equalized Wealth Level** – Wealth per student provided by Section 36.002, Texas Education Code.

### **Other Wylie ISD Allotments for 2011-12 include:**

High School	\$275 per ADA (9-12)	\$900,373
Technology	\$29.66 per ADA	Eliminated
Staff	\$500 Full Time, \$250 Part Time	\$355,250
Transportation	\$.68—\$1.43/mile based on # of students/square mile	\$577,406
New Instruction Facility	\$250 per ADA	Eliminated

## Target Revenue vs. Funding Formula (Cont.)

**Table 33**

Weights Given Based on Student Characteristics			
Program	Description	Weight	Citation
Special Education	Funding for students with learning disabilities based on the student placement	1.1—5.0	TEC§42.151
Compensatory Education	Additional Funding for low-performing students as determined through the federal free and reduced-price lunch program	0.2 or 2.41 for pregnant students	TEC§42.153
Bilingual Education	Additional funding to non-native English speakers	0.10	TEC§42.153
CTE	Additional funding based on career and vocational skills enrollment in grades 7-12	1.35	TEC§42.154
Gifted/Talented Education	Additional funding for programs and services for gifted and talented students	0.12	TEC§42.156
Public Education Grants	Additional funding for a student to attend school outside of home district, if assigned campus has a low passing rate on state achievement tests	0.10	TEC§42.157



## Target Revenue vs. Funding Formula (Cont.)

In 2006, House Bill 1(3<sup>rd</sup> Called Special Session, 79<sup>th</sup> Session) changed the way districts were funded by creating a target revenue system whereby districts' state revenue was frozen at the district's actual 2005-06 revenue or estimated 2006-07 revenue (if prior law was in effect). Recognizing the funding inequities resulting from the target revenue system, the Legislature took an incremental step towards returning Texas to a formula-driven school finance system through HB3646 (81<sup>st</sup> Session). Under the target revenue system, districts were required to reduce their tax rates for maintenance and operations to two-thirds of their 2005 tax rate.

In order to reimburse school districts for the revenue lost due to the compression of the M&O tax rate, the Legislature established the Property Tax Relief Fund in which was deposited the net revenue gain from re-vamped franchise tax, increased cigarette and tobacco taxes and revenue from a change in the method of calculating the taxable price of a used motor vehicle. The Legislature guaranteed to "hold harmless" each district by receiving the highest of the following three amounts:

1. The amount of state and local revenue per "WADA" (Weighted Average Daily Attendance) that the district received in the 2005-2006 school year,
2. The amount of state and local revenue per WADA that the district would have received in the 2006-2007 school year at the district's adopted M&O rate, or
3. The amount of revenue per WADA that the district would have received in the 2006-2007 school year at the district's effective M&O rate.

As mentioned above, this was known as a district's "target revenue" to which was added the high school allotment of \$275 per ADA in grades 9-12 and \$2,500 per employee on the state salary schedule (for an employee salary increase mandated by the legislature) to arrive at the level of funding available to the district. The resulting amount was known as the district's "adjusted target revenue," and any revenue generated above this amount was subject to a "claw back" provision or recapture and had to be remitted to the state.

In 2009, HB 3646 guaranteed that every school district would receive at least an additional \$120 WADA in the 2009-10 school year over what the district would have received under the old target revenue system. A school district's funding cannot increase more than \$350 per WADA per year. If a district's state and local entitlement under the school finance formulas in Tier 1 is less than the old adjusted target revenue number plus \$120 per WADA, the state contributes the difference. If the formulas generate more than the old number plus \$350 per WADA, the excess is withheld from the district's state aid. These amounts are referred to as the "new target revenue."

Public school funding dominated the state's budget debate during the 82nd Texas Legislature. Ultimately, by the end of the special session, lawmakers passed a school finance plan that saw a modest increase in overall funding but underfunding existing Foundation School Program formulas by \$4 billion. For 2011-12, Wylie ISD saw a decrease in state and local funding by \$5.7 million and expects slightly more for 2012-13.

## Target Revenue vs. Funding Formula (Cont.)

The result of SB1, 82nd Legislative Session, affected two formula adjustments that reduced the Foundation School Program entitlements by approximately \$2 billion per year. These changes include a regular program adjustment factor (RPAF), which reduces regular program funds and "new target revenue". The RPAF is set at 92.39% for the 2011-12 school year. In the 2012-13 school year, most of the reductions are in the target revenue formula. Additionally in 2012-13, the "hold harmless" funding will be reduced by 7.65%. SB1 also provides that the target revenue system be repealed effective September 1, 2016, and states the intention of the legislature to reduce funding delivered by that mechanism each year between FY 2014 and FY 2018.

This is the first time that Foundation School Program formulas have been permanently reduced since the Gilmer-Aikin Act of 1949. Although enrollment growth was actually funded, it was funded at a lower rate per student than school districts received in the 2010-11 school year.

A breakdown of the components of Public Education is as follows:

**Table 34**  
**Components of Public Education**

Program	Other State	Other Local	Federal
◇ Tier 1	◇ Instructional Materials	◇ Taxes	◇ Child Nutrition
◇ Tier 2	◇ Teacher Retirement	◇ Investment Income	◇ No Child Left Behind
◇ Facilities	◇ Technology	◇ Fees	◇ Individuals Disabilities Education Act
◇ Property Tax Relief	◇ Other	◇ Bond Proceeds	◇ Other

**Tier I** = Local Share of Total Allotments

Local Share = Compressed M&O Rate x Assigned Taxable Value ÷ 100

**Tier II** = Enrichments, guaranteed yield to supplement the revenue received in Tier I at district's discretion. "Golden" and "Copper" pennies.

## Target Revenue vs. Funding Formula (Cont.)

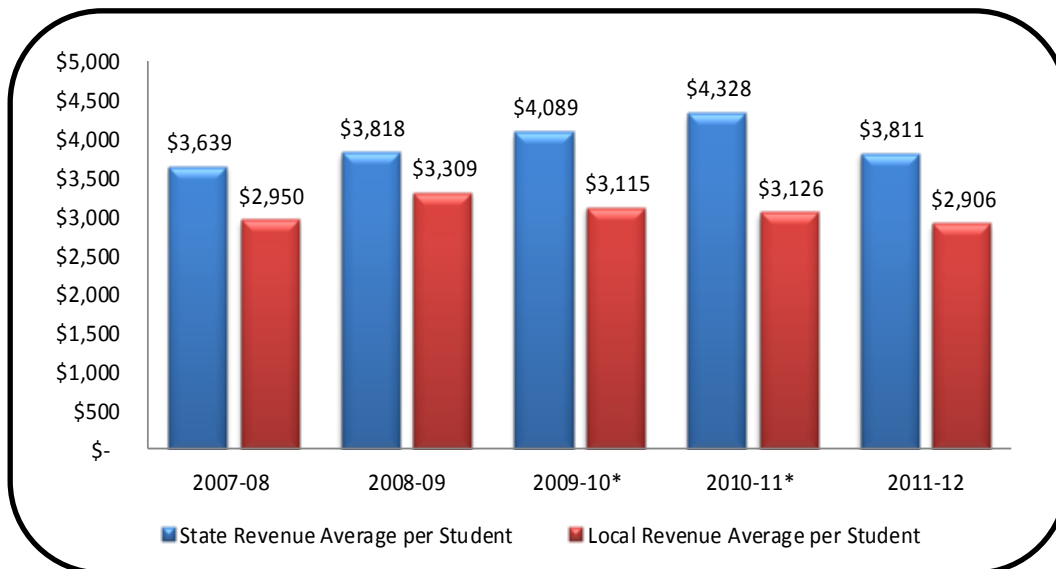
With Wylie ISD under the target revenue system, state revenues have decreased 8.8% from 2010-2011 to 2011-2012 mainly due to the elimination of American Recovery and Reinvestment Act of 2009. There is much emphasis on the state revenues, driven mainly from enrollment figures because it generates the general fund budget.

Below is a table and graph reflecting the average per student for state and local revenue under the target revenue system:

**Table 35**

	2007-08 Audited Actual	2008-09 Audited Actual	2009-10* Audited Actual	2010-11* Unaudited Actual	2011-12 Adopted Budget
State Revenue	\$ 39,111,042	\$ 43,384,981	\$ 49,332,775	\$ 54,217,414	\$ 49,435,638
State Revenue Average per Student	\$ 3,639	\$ 3,818	\$ 4,089	\$ 4,328	\$ 3,811
Local Revenue	\$ 31,701,275	\$ 37,592,038	\$ 37,578,745	\$ 38,222,404	\$ 37,699,691
Local Revenue Average per Student	\$ 2,950	\$ 3,309	\$ 3,115	\$ 3,051	\$ 2,906
Enrollment	10,747	11,362	12,065	12,526	12,971

\*Includes Fund 266 (American Recovery and Reinvestment Act of 2009, Title XIV) in State Revenue calculation



With education funding cut \$4 billion from the state budget, districts faced approximately 6% cuts in their funding. The only option for districts to access additional funding dollars is by passing a Tax Ratification Election (TRE) or making cuts. Wylie ISD has utilized this option by passing a TRE in November, 2008 resulting in maximizing our state revenue. The long-term solution involves revisiting and implementing realistic funding formulas and restructuring the tax system to fund public education.

# Tax Collection Data

## Wylie Independent School District

**Table 36**

Year Ended					% Collections	
	June 30	Assessed Valuation	Tax Rate	Adjusted Levy	Current	Total
2005*	\$	1,853,700,906	\$ 1.80	\$ 33,170,926	98.33%	100.03%
2006	\$	2,138,004,258	\$ 1.82	\$ 38,514,181	97.00%	98.12%
2007	\$	2,470,214,311	\$ 1.70	\$ 41,569,553	97.21%	100.39%
2008	\$	2,829,087,169	\$ 1.39	\$ 39,275,221	97.66%	100.63%
2009	\$	3,102,559,828	\$ 1.51	\$ 46,559,319	98.16%	100.08%
2010	\$	3,084,000,064	\$ 1.59	\$ 49,035,601	97.04%	99.26%
2011	\$	3,132,399,613	\$ 1.64	\$ 51,371,354	99.32%	100.58%

\* Ten month collections due to change in fiscal year end.

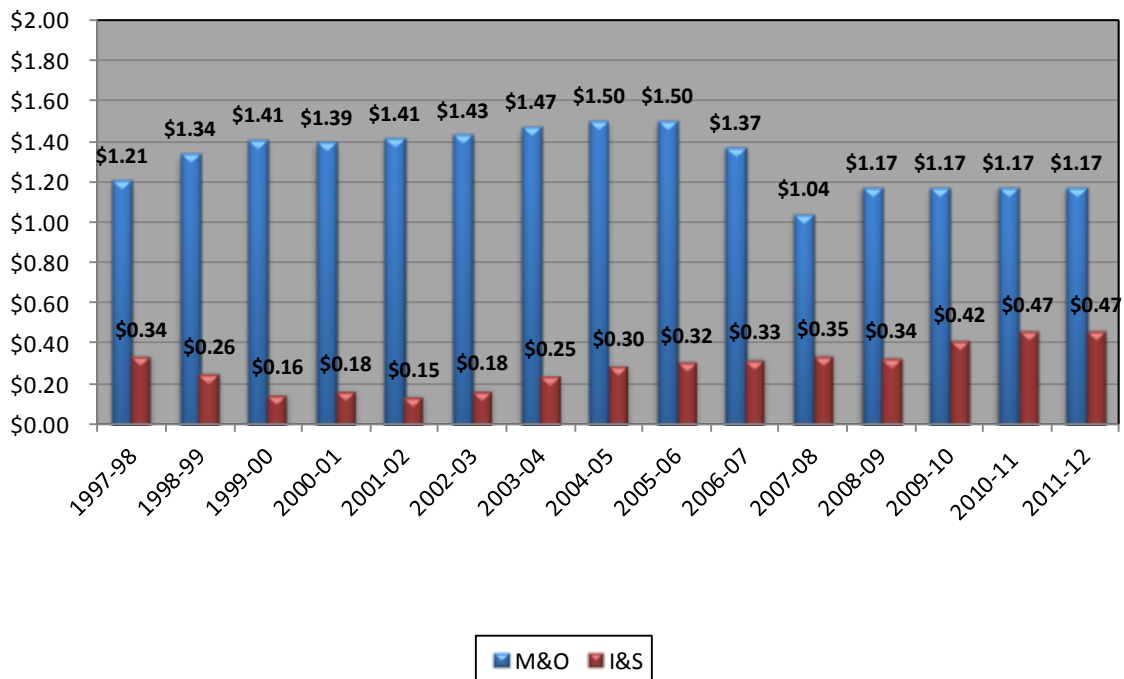
## Comparison of Tax Rates

The tax rate for 2011-12 remained the same at \$1.64. House Bill 1 (HB1) enacted by the Third Special Session of the 79<sup>th</sup> Legislature significantly reduced the District's maintenance and operations tax rate. Formerly, Wylie ISD had been at the maximum \$1.50 tax cap for 2004-05 and 2005-06 before decreasing to \$1.37 in 2006-07. HB1 compressed the M&O rate to \$1.33 in 2006-07. State Legislature compressed the M&O rate even further to \$1.00 in 2007-08. The District opted to increase these rates by the allowable four cents for the past four school year budgets. In 2008-09, the \$1.00 M&O rate changed to \$1.17 which includes the four cent local option rate and \$0.13 cent as a result of voters approval in November, 2008.

The tax rate is comprised of two component rates each having separate purposes and state laws governing them – Maintenance and Operations (M&O) rate and Debt Service (I&S) rate.

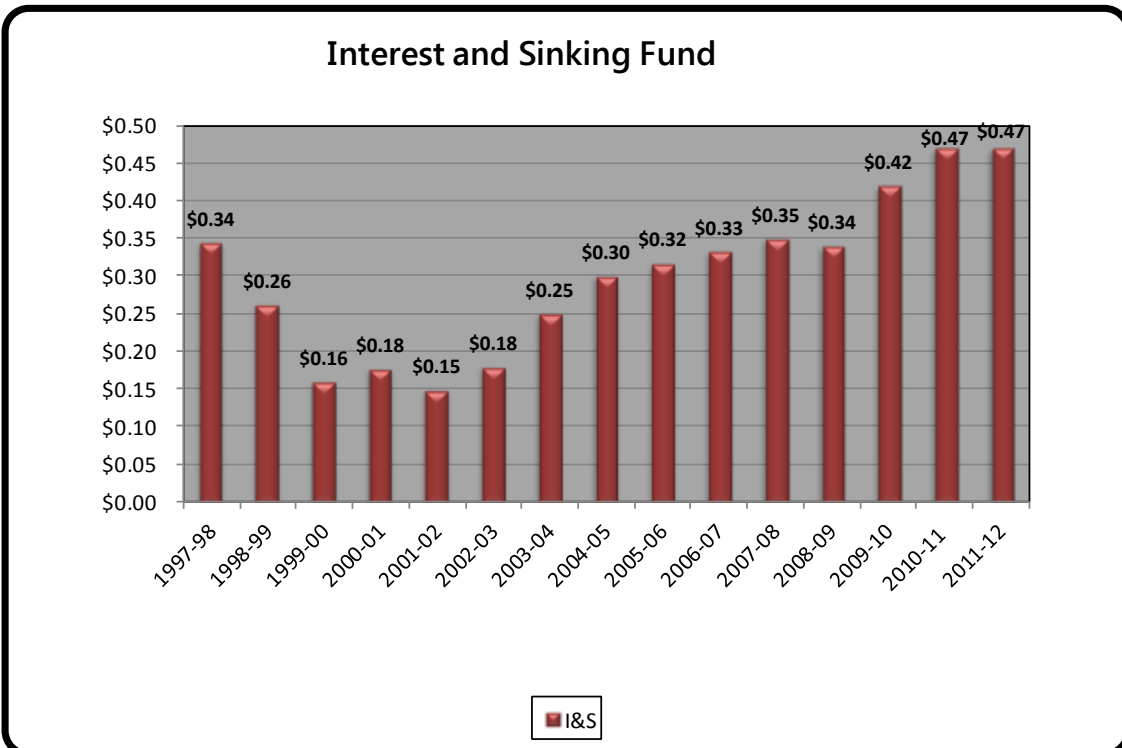
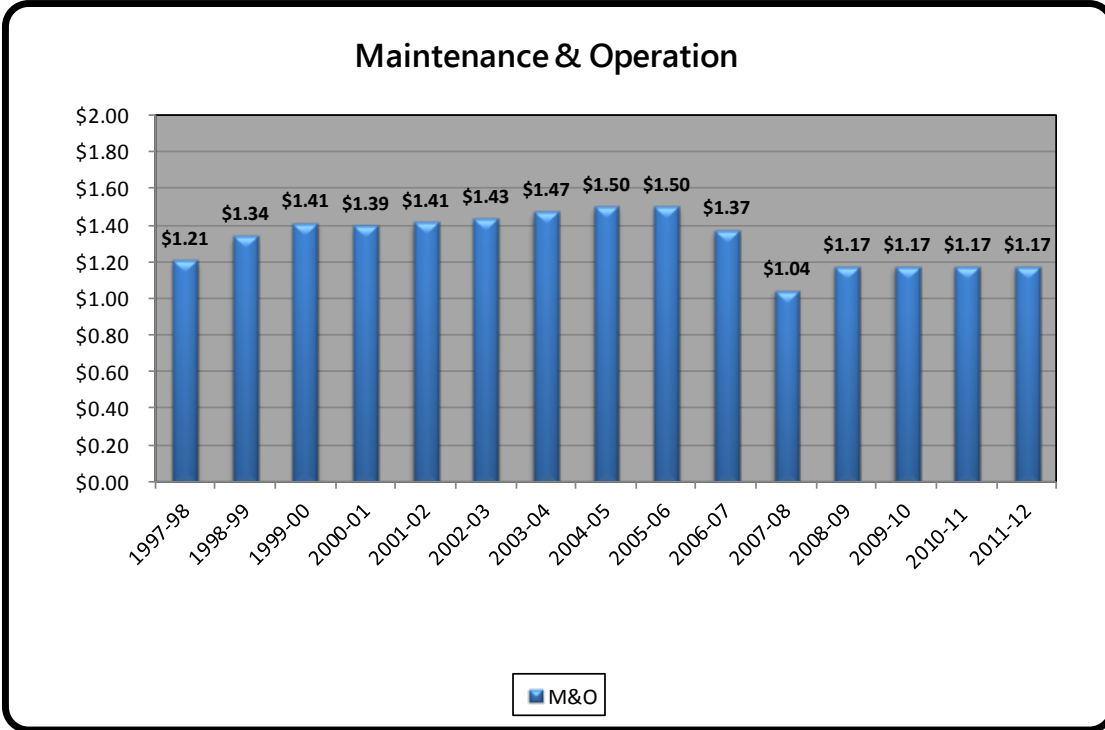
**Table 37**

**Combined M&O and I&S Tax Rates**



# Comparison of Tax Rates (Cont.)

**Table 38**



# General Fund

## **Revenue**

Revenues decreased by \$3.7 million or 4.01% over 2010-11 unaudited actuals. Further explanation follows outlining the major changes to General Fund revenue for 2011-12.

## **Expenditures**

The focus on the expenditure budgeting begins with payroll and benefits. Because of the estimated impact from the \$4 billion cut in education, salaries remained the same and campus and departmental budgets were also reduced by 20%.

## **Fund Balance**

The General Fund unobligated fund balance is expected to increase by \$2.2 million from the fiscal year 2010-11. This increase will help offset the loss in state funding over the next biennium.



# General Fund (Cont.)

## Table 39

**Wylie Independent School District**  
*General Fund Revenues and Expenditures*  
 Years Ended June 30, 2008 - June 30, 2012 (Budgeted)

	2007-08 Audited Actual	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Unaudited Actual	2011-12 Adopted Budget	\$ Increase/ (Decrease) Over Prior Year	% Increase/ (Decrease) Over Prior Year
<b>LOCAL REVENUE SOURCES</b>							
Property Taxes	\$ 29,644,124	\$ 36,088,073	\$ 36,452,256	\$ 36,885,147	\$ 36,720,126	\$ (165,021)	-0.45%
Investment Income	793,388	237,179	64,913	74,618	50,000	(24,618)	-32.99%
Penalties, Interest and Other	329,859	304,680	300,355	264,483	300,000	35,517	13.43%
Rent	162,815	228,703	278,407	308,777	200,000	(108,777)	-35.23%
Gifts & Bequests	76,357	77,833	39,529	100,716	-	(100,716)	-100.00%
Athletic Activities	308,011	439,763	341,586	388,510	290,565	(97,945)	-25.21%
Soft Drink Vendor Contract	80,000	80,000	80,000	80,000	80,000	-	-
Co-curricular Student Activities	74,333	69,095	64,262	107,432	68,000	(39,432)	-
Other	232,388	66,711	89,443	208,909	71,000	(137,909)	-66.01%
<b>TOTAL</b>	<b>31,701,276</b>	<b>37,592,038</b>	<b>37,710,749</b>	<b>38,418,594</b>	<b>37,779,691</b>	<b>(638,903)</b>	<b>-1.66%</b>
<b>STATE REVENUE SOURCES</b>							
Per Capita Funds	2,656,035	2,633,128	1,174,695	3,893,025	3,129,572	(763,453)	-19.61%
Foundation School Revenue	33,138,701	37,097,731	40,452,204	42,404,893	42,110,832	(294,061)	-0.69%
Other State Revenue	10,037	25,228	381,799	22,789	-	(22,789)	-100.00%
TRS On-Behalf (Book Entry Only)	3,306,269	3,628,895	3,844,025	4,310,879	4,195,234	(115,645)	-2.68%
<b>TOTAL</b>	<b>39,111,042</b>	<b>43,384,981</b>	<b>45,852,723</b>	<b>50,631,586</b>	<b>49,435,638</b>	<b>(1,195,948)</b>	<b>-2.36%</b>
<b>FEDERAL REVENUE SOURCES</b>							
Impact Aid	75,145	54,093	53,314	50,000	50,000	-	0.00%
Other Federal Revenue/ARRA Funds/Educ Jobs (	-	-	3,598,805	3,788,599	1,887,032	(1,901,567)	-50.19%
ROTC	104,386	111,777	143,737	150,000	150,000	-	0.00%
Federal Flood Control	2,636	3,940	4,468	-	-	-	0.00%
Title VI Summer School	6,934	9,927	-	-	-	-	-
Medicaid Reimbursement	10,440	29,986	140,857	95,000	95,000	-	0.00%
<b>TOTAL</b>	<b>199,541</b>	<b>209,723</b>	<b>3,941,181</b>	<b>4,083,599</b>	<b>2,182,032</b>	<b>(1,901,567)</b>	<b>-46.57%</b>
<b>GENERAL FUND REVENUE TOTAL</b>	<b>\$ 71,011,858</b>	<b>\$ 81,186,742</b>	<b>\$ 87,504,653</b>	<b>\$ 93,133,779</b>	<b>\$ 89,397,361</b>	<b>\$(3,736,418)</b>	<b>-4.01%</b>

# General Fund (Cont.)

## Table 39 (Cont.)

	2007-08 Audited Actual	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Unaudited Actual	2011-12 Adopted Budget	\$ Increase/ (Decrease) Over Prior Year	% Increase/ (Decrease) Over Prior Year
<b>EXPENDITURES BY OBJECT</b>							
Payroll Costs	\$ 61,637,993	\$ 66,840,521	\$ 71,878,337	\$ 77,085,121	\$ 76,372,722	\$ (712,399)	-0.92%
Professional & Contracted Svcs.	6,124,174	6,313,968	5,534,571	5,605,125	6,317,448	712,323	12.71%
Other Operating Expenses	5,358,205	4,605,888	5,791,822	6,394,673	6,372,991	(21,682)	-0.34%
Debt Service	317,980	309,387	341,458	358,345	28,200	(330,145)	-92.13%
Capital Outlay	1,194,320	683,914	2,772,438	1,433,405	306,000	(1,127,405)	-78.65%
<b>Total</b>	<b>74,632,672</b>	<b>78,753,678</b>	<b>86,318,626</b>	<b>90,876,670</b>	<b>89,397,361</b>	<b>(1,479,309)</b>	<b>-1.63%</b>
<b>TOTAL EXPENDITURES</b>	<b>74,632,672</b>	<b>78,753,678</b>	<b>86,318,626</b>	<b>90,876,670</b>	<b>89,397,361</b>	<b>-</b>	<b>-1.63%</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(3,620,814)</b>	<b>2,433,064</b>	<b>1,186,027</b>	<b>2,257,109</b>	<b>-</b>	<b>(2,257,109)</b>	
<b>OTHER SOURCES</b>							
Sale of Real and Personal Property	12,544	19,569	17,466	36,181	-	-	-
Capital Leases	348,490	-	1,260,855	49,780	-	-	-
<b>TOTAL</b>	<b>361,034</b>	<b>19,569</b>	<b>1,278,321</b>	<b>85,960</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER USES</b>							
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$ (500,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET SOURCES OVER</b>	<b>361,034</b>	<b>19,569</b>	<b>778,321</b>	<b>85,960</b>	<b>-</b>	<b>85,960</b>	
<b>BEGINNING FUND BALANCE - ORIGINALLY REPORTED</b>	<b>14,606,982</b>	<b>9,240,024</b>	<b>11,692,657</b>	<b>13,657,004</b>	<b>16,000,073</b>	<b>2,452,632</b>	<b>17.16%</b>
Prior Period Adjustment	(2,107,178)	-	-	-	-	-	-
<b>BEGINNING FUND BALANCE</b>	<b>12,499,804</b>	<b>9,240,024</b>	<b>11,692,657</b>	<b>13,657,004</b>	<b>16,000,073</b>	<b>2,343,068</b>	<b>17.16%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 9,240,024</b>	<b>\$ 11,692,657</b>	<b>\$ 13,657,004</b>	<b>\$ 16,000,073</b>	<b>\$ 16,000,073</b>	<b>\$ 171,920</b>	<b>0.00%</b>

# General Fund (Cont.)

## Table 40

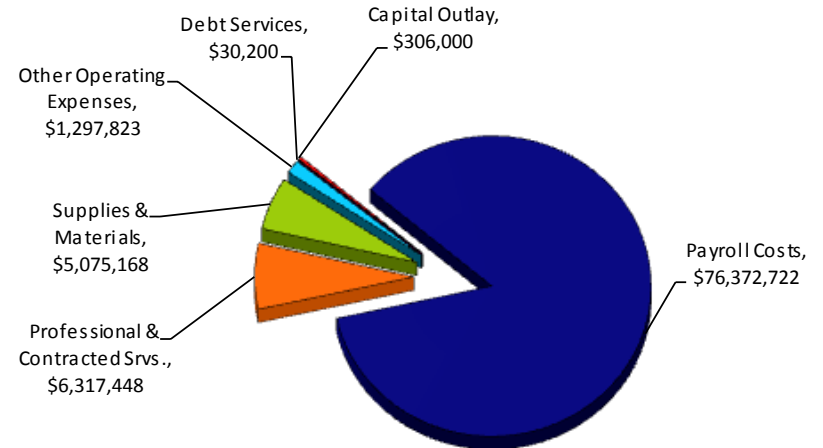
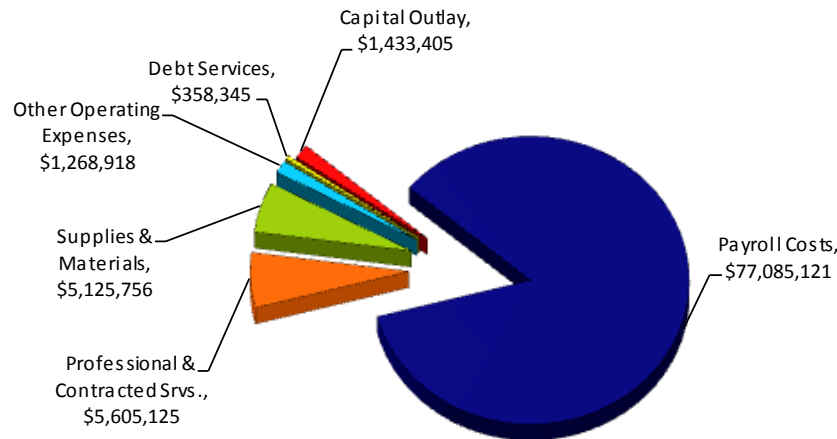
### Wylie Independent School District General Fund Expenditures

2010-11 Unaudited Actual

Major Object Code	Expenditures	2010-11 Unaudited Actual
6100	Payroll Costs	\$ 77,085,121
6200	Professional & Contracted Svcs.	\$ 5,605,125
6300	Supplies & Materials	\$ 5,125,756
6400	Other Operating Expenses	\$ 1,268,918
6500	Debt Services	\$ 358,345
6600	Capital Outlay	\$ 1,433,405
<b>Total 2010-11 Unaudited Expenditures</b>		<b>\$ 90,876,670</b>

2011-12 Adopted Budget

Major Object Code	Expenditures	2011-12 Budgeted Expenditures
6100	Payroll Costs	\$ 76,372,722
6200	Professional & Contracted Svcs.	\$ 6,317,448
6300	Supplies & Materials	\$ 5,075,168
6400	Other Operating Expenses	\$ 1,297,823
6500	Debt Services	\$ 28,200
6600	Capital Outlay	\$ 306,000
<b>Total 2011-12 Budgeted Expenditures</b>		<b>\$ 89,397,361</b>



# General Fund (Cont.)

**Table 41**

**Wylie Independent School District  
General Fund Major Changes 2011-12**

	Increase/Decrease Millions
Revenues	
Local Funding	\$0.9
\$57.7 million taxable value increase (1.92%)	
Decrease in investment income	
State Funding	(\$5.7)
Increase due to student growth	
Impact of SB(1), 82nd Legislative Session, decrease per student	
Federal Funding	\$1.9
Education Jobs Grant	
Salary and benefit cost increases	(\$1.4)
Education Jobs Grant	
Reduction in Professional Personnel and Custodians through Attrition	
Other Expenditures:	(\$1.5)
Education Jobs Grant	
Decrease of 20% in all departmental budgets	
Reduction in electricity due to Energy Star efficiency	
<p><b>The above constitutes the major changes affecting Wylie's budget compared to previous years' budget. With the elimination of ARRA State Fiscal Stabilization Funds, the funding impact of SB(1) of the 82nd Legislative Session, slight increase in property values and the introduction of the Education Jobs Grant, Wylie ISD was able to adopt a balanced budget without impacting programs.</b></p>	

# General Fund (Cont.)

**Table 42**

**Expenditures by Function**

	2010-11 Unaudited Actual	% 2010-11 Unaudited Actual	2011-12 Adopted Budget	% 2011-12 Adopted Budget
11 Instruction	\$ 54,463,092	59.93%	\$ 54,364,416	60.81%
12 Instructional Resource & Media	1,047,665	1.15%	1,025,739	1.15%
13 Curriculum & Staff Development	2,211,317	2.43%	2,015,620	2.25%
21 Instructional Administration	830,879	0.91%	893,561	1.00%
23 School Administration	5,625,047	6.19%	5,684,234	6.36%
31 Guidance and Counseling	2,308,709	2.54%	2,357,691	2.64%
33 Health Services	1,120,173	1.23%	1,133,944	1.27%
34 Student Transportation	3,926,115	4.32%	3,717,784	4.16%
36 Extra-Curricular Activities	2,969,563	3.27%	2,698,492	3.02%
41 General Administration	2,742,844	3.02%	2,704,415	3.03%
51 Plant Maintenance & Operations	10,647,605	11.72%	10,576,264	11.83%
52 Security & Monitoring	247,801	0.27%	255,075	0.29%
53 Data Processing/Technology Services	1,733,130	1.91%	1,556,925	1.74%
61 Community Services	10,307	0.01%	7,100	0.01%
71 Debt Service - Principal on Long-term Debt	358,345	0.39%	28,200	0.03%
81 Facilities Acquisition and Construction	293,555	0.32%	1,000	0.00%
95 JJAEP Programs	10,465	0.01%	25,000	0.03%
99 Other Intergovernmental Charges	330,059	0.36%	351,901	0.39%
<b>Total</b>	<b>\$ 90,876,670</b>	<b>100.00%</b>	<b>\$ 89,397,361</b>	<b>100.00%</b>

## *General Fund (Cont.)*

### **General Fund Expenditures by Program Intent**

As shown on page 108, Table 38, five financial expenditure columns are compared. The last audited year available at the date of this report was for the 2009-10 fiscal year. The 2010-11 expenditures are currently being audited and thus do not reflect the final balances in every case. The 2011-12 budgeted amounts are projections and may be subject to future adjustments through the budget amendment process.

### **General Fund Expenditures Per Student**

For each respective year shown, the expenditure per student amount was calculated dividing the total expenditures by the enrollment. The expenditures per student do not represent the funding allocation for each campus. The amount per student may vary significantly from year to year or campus to campus.

Expenditure variances on a per student basis should be expected. No two campuses have the identical makeup in student demographics, teacher experience levels or program offerings.

Why do variances exist between campus per student expenditures?

1. Additional programs at secondary campuses versus elementary campuses can cause higher per student cost.
2. Major shifts in student counts due to campus boundary changes cause swings in per student cost from year to year.
3. The average staff experience levels per campus correlates directly with salaries and benefits paid. The higher the average experience, the higher the salaries and benefits on a per student basis.
4. Special programs vary from campus to campus.

# Wylie ISD Campus/Department Information



## P. M. Akin Elementary School Valerie Plumlee, Principal

	2007-08	2008-09	2009-10	2010 - 11	2011-12
<b>Enrollment</b>	578	569	556	563	523
<b>Student / Teacher Ratio</b>	14.5	14.7	13.9	14.8	14.1
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	2.0	5.0	3.0	4.0	3.0
Teachers	40.0	38.8	40.0	38.0	37.0
<b>Support</b>					
Educational Aides	12.0	12.0	10.0	9.0	8.0
<b>Total</b>	<b>56.0</b>	<b>57.8</b>	<b>55.0</b>	<b>53.0</b>	<b>50.0</b>

Expenditures	2007-08	2008-09	2009-10	2010-11	2011-12
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 4,515	\$ 4,515	\$ 8,460	\$ 1,650	\$ 1,652
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	57,786	68,582	136,205	106,826	54,983
Gifted & Talented Education (21)	29,115	56,743	19,307	26,933	26,618
Regular Education (11)	2,038,476	2,382,419	2,021,069	2,056,199	2,038,912
Special Education (23)	191,259	265,142	279,665	259,734	251,867
Other (26, 28, 29, 99)	895,977	636,779	649,233	570,247	633,381
<b>Total</b>	<b>\$ 3,217,129</b>	<b>\$ 3,414,180</b>	<b>\$ 3,113,939</b>	<b>\$ 3,021,589</b>	<b>\$ 3,007,413</b>
<b>Per Student Cost</b>	\$ 5,566	\$ 4,960	\$ 5,601	\$ 5,367	\$ 5,750

Assessment Results	2007 TAKS	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS
Reading	93%	94%	99%	91%	90%
Mathematics	88%	86%	97%	93%	92%
Writing	99%	95%	99%	87%	90%
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Information obtained from the TEA Website AEIS Reports.





## T. F. Birmingham Elementary School

Sherry Betts, Principal

	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Enrollment</b>	601	579	581	553	534
<b>Student / Teacher Ratio</b>	15.0	15.0	15.3	14.6	15.3
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	2.0	3.0	2.0	3.0	2.0
Teachers	40.0	38.6	38.0	38.0	35.0
<b>Support</b>					
Educational Aides	20.0	14.9	12.0	11.0	9.0
<b>Total</b>	<b>64.0</b>	<b>58.5</b>	<b>54.0</b>	<b>54.0</b>	<b>48.0</b>

Expenditures	2007-08	2008-09	2009-10	2010-11	2011-12
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 9,448	\$ 9,447	\$ 14,522	\$ 2,815	\$ 3,303
Career & Technology Education(22)	-	-	-	-	
Accelerated Education(24,30)	80,511	99,583	79,457	115,003	64,778
Gifted & Talented Education (21)	13,196	13,195	17,584	27,519	25,763
Regular Education (11)	2,165,178	2,520,208	2,180,379	2,169,181	2,132,320
Special Education (23)	163,014	224,931	265,831	273,546	245,810
Other (26, 28, 29, 99)	562,995	823,703	604,581	548,418	613,043
<b>Total</b>	<b>\$ 2,994,342</b>	<b>\$ 3,691,067</b>	<b>\$ 3,162,354</b>	<b>\$ 3,136,482</b>	<b>\$ 3,085,017</b>
<b>Per Student Cost</b>	\$ 4,982	\$ 6,375	\$ 5,443	\$ 5,672	\$ 5,777

Assessment Results	2007 TAKS	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS
Reading	91%	94%	96%	91%	88%
Mathematics	84%	87%	97%	88%	86%
Writing	89%	92%	99%	86%	95%
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

*Information obtained from the TEA Website AEIS Reports.*



# Cheri Cox Elementary School

Dr. Renee Truncale, Principal

	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Enrollment</b>	644	411	450	543	588
<b>Student / Teacher Ratio</b>	15.7	14.6	15.0	14.7	15.5
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	2.0	3.0	2.0	3.0	2.0
Teachers	41.0	28.2	30.0	37.0	38.0
<b>Support</b>					
Educational Aides	10.0	9.9	10.0	9.0	9.0
<b>Total</b>	<b>55.0</b>	<b>43.1</b>	<b>44.0</b>	<b>51.0</b>	<b>51.0</b>

Expenditures	2007-08	2008-09	2009-10	2010-11	2011-12
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 6,339	\$ 6,339	\$ 9,032	\$ 27,746	\$ 26,419
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	71,418	105,552	92,357	147,535	85,134
Gifted & Talented Education (21)	20,135	20,134	17,839	29,021	29,061
Regular Education (11)	2,146,711	2,476,467	1,493,078	2,126,779	2,101,425
Special Education (23)	238,854	296,678	344,490	222,295	182,878
Other (26, 28, 29, 99)	565,874	561,717	574,684	542,610	606,697
<b>Total</b>	<b>\$ 3,049,330</b>	<b>\$ 3,466,887</b>	<b>\$ 2,531,480</b>	<b>\$ 3,095,986</b>	<b>\$ 3,031,614</b>
<b>Per Student Cost</b>	\$ 4,735	\$ 8,435	\$ 5,626	\$ 5,702	\$ 5,156

Assessment Results	2007 TAKS	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS
Reading	92%	93%	97%	91%	89%
Mathematics	86%	87%	97%	85%	86%
Writing	86%	96%	99%	89%	92%
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Information obtained from the TEA Website AEIS Reports.



# R. C. Dodd Elementary School

Mike Evans, Principal

	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Enrollment</b>	554	560	579	578	583
<b>Student / Teacher Ratio</b>	15.0	15.6	15.6	15.2	15.3
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	2.0	3.0	2.0	3.0	2.0
Teachers	37.0	35.8	37.0	38.0	38.0
<b>Support</b>					
Educational Aides	12.0	10.0	10.0	12.0	12.0
<b>Total</b>	<b>53.0</b>	<b>50.8</b>	<b>51.0</b>	<b>55.0</b>	<b>54.0</b>

Expenditures	2007-08	2008-09	2009-10	2010-11	2011-12
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 5,019	\$ 5,019	\$ 14,228	\$ 1,651	\$ 1,652
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	62,296	72,934	128,150	109,070	57,763
Gifted & Talented Education (21)	14,344	14,345	17,620	22,356	25,713
Regular Education (11)	2,052,174	2,402,432	2,111,566	2,110,709	2,125,093
Special Education (23)	115,932	161,464	186,748	356,382	329,917
Other (26, 28, 29, 99)	534,638	558,311	570,353	538,038	589,157
<b>Total</b>	<b>\$ 2,784,403</b>	<b>\$ 3,214,505</b>	<b>\$ 3,028,665</b>	<b>\$ 3,138,206</b>	<b>\$ 3,129,295</b>
<b>Per Student Cost</b>	\$ 5,026	\$ 5,740	\$ 5,231	\$ 5,429	\$ 5,368

Assessment Results	2007 TAKS	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS
Reading	96%	97%	98%	93%	92%
Mathematics	90%	94%	99%	93%	95%
Writing	94%	95%	99%	90%	95%
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Information obtained from the TEA Website AEIS Reports.



## R. V. Groves Elementary School

Jill Vasquez, Principal

	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Enrollment</b>	663	662	633	608	614
<b>Student / Teacher Ratio</b>	15.0	16.1	14.7	15.6	15.4
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	2.0	5.0	2.0	3.0	3.0
Teachers	44.0	41.2	43.0	39.0	40.0
<b>Support</b>					
Educational Aides	13.0	10.0	10.0	10.0	8.0
<b>Total</b>	<b>61.0</b>	<b>58.2</b>	<b>57.0</b>	<b>54.0</b>	<b>53.0</b>

Expenditures	2007-08	2008-09	2009-10	2010-11	2011-12
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 15,352	\$ 15,351	\$ 22,050	\$ 3,298	\$ 3,303
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	78,476	88,720	138,523	113,006	63,541
Gifted & Talented Education (21)	17,808	44,886	17,650	31,865	28,462
Regular Education (11)	2,052,138	2,409,806	2,249,374	2,205,487	2,157,862
Special Education (23)	123,296	177,696	163,549	134,571	138,356
Other (26, 28, 29, 99)	552,570	538,438	563,704	544,807	602,724
<b>Total</b>	<b>\$ 2,839,639</b>	<b>\$ 3,274,897</b>	<b>\$ 3,154,850</b>	<b>\$ 3,033,034</b>	<b>\$ 2,994,248</b>
<b>Per Student Cost</b>	\$ 4,283	\$ 4,947	\$ 4,984	\$ 4,989	\$ 4,877

Assessment Results	2007 TAKS	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS
Reading	92%	95%	97%	92%	94%
Mathematics	86%	93%	98%	92%	93%
Writing	95%	96%	99%	94%	96%
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Information obtained from the TEA Website AEIS Reports.



## R. F. Hartman Elementary School

Whitney Sellars, Principal

	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Enrollment</b>	567	545	545	522	562
<b>Student / Teacher Ratio</b>	14.9	15.2	15.6	15.8	16.5
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	2.0	3.6	2.0	3.0	2.0
Teachers	38.0	35.8	35.0	33.0	34.0
<b>Support</b>					
Educational Aides	10.0	9.0	8.0	20.0	19.0
<b>Total</b>	<b>52.0</b>	<b>50.4</b>	<b>47.0</b>	<b>58.0</b>	<b>57.0</b>

Expenditures	2007-08	2008-09	2009-10	2010-11	2011-12
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 8,500	\$ 8,500	\$ 6,677	\$ 7,130	\$ 11,536
Career & Technology Education(22)	-	-	-	-	
Accelerated Education(24,30)	74,780	86,133	84,556	446,964	456,223
Gifted & Talented Education (21)	16,731	16,731	17,101	33,737	33,398
Regular Education (11)	1,938,604	2,297,870	1,932,817	1,352,745	1,180,757
Special Education (23)	118,545	177,542	190,906	344,594	390,358
Other (26, 28, 29, 99)	527,375	572,869	593,255	523,990	558,296
<b>Total</b>	<b>\$ 2,684,534</b>	<b>\$ 3,159,645</b>	<b>\$ 2,825,312</b>	<b>\$ 2,709,160</b>	<b>\$ 2,630,568</b>
<b>Per Student Cost</b>	\$ 4,735	\$ 5,798	\$ 5,184	\$ 5,190	\$ 4,681

Assessment Results	2007 TAKS	2008 TAKS	2009 TAKS	2010 TAKS	2010 TAKS
Reading	90%	92%	96%	89%	92%
Mathematics	87%	87%	96%	92%	89%
Writing	98%	90%	99%	95%	98%
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

*Information obtained from the TEA Website AEIS Reports.*



# Rita Smith Elementary School

Scott Winn, Principal

	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Enrollment</b>	587	535	630	595	610
<b>Student / Teacher Ratio</b>	14.7	14.4	15.8	14.2	14.5
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	2.0	4.0	2.0	3.0	2.0
Teachers	40.0	34.0	40.0	42.0	42.0
<b>Support</b>					
Educational Aides	19.0	16.0	13.0	10.0	9.0
<b>Total</b>	<b>63.0</b>	<b>56.0</b>	<b>57.0</b>	<b>57.0</b>	<b>55.0</b>

Expenditures	2007-08	2008-09	2009-10	2010-11	2011-12
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 10,660	\$ 10,659	\$ 15,208	\$ 32,664	\$ 33,023
Career & Technology Education(22)	-	-	-		
Accelerated Education(24,30)	47,223	62,893	218,859	103,281	54,364
Gifted & Talented Education (21)	22,236	48,475	18,885	33,571	33,578
Regular Education (11)	2,086,003	2,401,427	2,043,452	2,444,959	2,334,570
Special Education (23)	235,881	315,216	289,408	100,388	106,978
Other (26, 28, 29, 99)	533,163	587,688	543,023	517,557	586,312
<b>Total</b>	<b>\$ 2,935,165</b>	<b>\$ 3,426,358</b>	<b>\$ 3,128,835</b>	<b>\$ 3,232,420</b>	<b>\$ 3,148,825</b>
<b>Per Student Cost</b>	\$ 5,000	\$ 6,404	\$ 4,966	\$ 5,433	\$ 5,162

Assessment Results	2007 TAKS	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS
Reading	NA	97%	99%	97%	95%
Mathematics	NA	98%	98%	94%	93%
Writing	NA	99%	99%	96%	97%
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Information obtained from the TEA Website AEIS Reports.



## Harry & Retha Tibbals Elementary School

Melinda Sarles, Principal

	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Enrollment</b>	681	603	663	546	578
<b>Student / Teacher Ratio</b>	15.1	15.0	15.4	15.2	16.1
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	2.0	3.7	2.0	3.0	2.0
Teachers	45.0	40.1	43.0	36.0	36.0
<b>Support</b>					
Educational Aides	12.0	10.0	9.0	7.0	6.0
<b>Total</b>	<b>61.0</b>	<b>55.8</b>	<b>56.0</b>	<b>48.0</b>	<b>46.0</b>

Expenditures	2007-08	2008-09	2009-10	2010-11	2011-12
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 32,884	\$ 32,884	\$ 42,239	\$ 1,860	\$ 1,652
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	59,120	68,930	53,793	96,070	54,602
Gifted & Talented Education (21)	17,403	17,404	17,822	26,191	26,315
Regular Education (11)	2,160,867	2,505,772	2,339,967	2,015,761	2,037,917
Special Education (23)	154,238	211,627	219,533	256,496	236,471
Other (26, 28, 29, 99)	671,608	577,680	595,028	558,964	593,634
<b>Total</b>	<b>\$ 3,096,120</b>	<b>\$ 3,414,297</b>	<b>\$ 3,268,382</b>	<b>\$ 2,955,342</b>	<b>\$ 2,950,591</b>
<b>Per Student Cost</b>	\$ 4,546	\$ 5,662	\$ 4,930	\$ 5,413	\$ 5,105

Assessment Results	2007 TAKS	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS
Reading	96%	94%	96%	99%	98%
Mathematics	89%	88%	94%	96%	97%
Writing	93%	99%	99%	99%	98%
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Information obtained from the TEA Website AEIS Reports.





# Wally Watkins Elementary School

Jennifer Speicher, Principal

	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Enrollment</b>	NA	NA	NA	378	425
<b>Student / Teacher Ratio</b>	NA	NA	NA	14.0	14.2
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	NA	NA	NA	2.0	2.0
Other Professional	NA	NA	NA	3.0	2.0
Teachers	NA	NA	NA	27.0	30.0
<b>Support</b>					
Educational Aides	NA	NA	NA	8.0	7.0
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>40.0</b>	<b>41.0</b>

Expenditures	2007-08	2008-09	2009-10	2010-11	2011-12
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	NA	NA	NA	\$ 6,477	\$ 11,558
Career & Technology Education(22)	NA	NA	NA	-	
Accelerated Education(24,30)	NA	NA	NA	66,000	67,723
Gifted & Talented Education (21)	NA	NA	NA	23,916	27,888
Regular Education (11)	NA	NA	88	1,710,115	1,849,303
Special Education (23)	NA	NA	NA	112,822	192,457
Other (26, 28, 29, 99)	NA	NA	918	638,972	608,725
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>\$ 1,006</b>	<b>\$ 2,558,302</b>	<b>\$ 2,757,654</b>
<b>Per Student Cost</b>	NA	NA	NA	6,768	6,489

Assessment Results	2007 TAKS	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS
Reading	NA	NA	NA	NA	93%
Mathematics	NA	NA	NA	NA	93%
Writing	NA	NA	NA	NA	98%
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA



# Don Whitt Elementary School

Dr. Jon Slaten, Principal

	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Enrollment</b>	NA	571	650	534	597
<b>Student / Teacher Ratio</b>	NA	16.0	15.1	14.4	16.1
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	NA	2.0	2.0	2.0	2.0
Other Professional	NA	4.8	2.0	3.0	2.0
Teachers	NA	35.6	43.0	37.0	37.0
<b>Support</b>					
Educational Aides	NA	7.0	10.0	8.0	8.0
<b>Total</b>	<b>NA</b>	<b>49.4</b>	<b>57.0</b>	<b>50.0</b>	<b>49.0</b>

<b>Expenditures</b>	2007-08	2008-09	2009-10	2010-11	2011-12
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	NA	\$ 16,755	\$ 57,489	\$ 1,746	\$ 1,652
Career & Technology Education(22)	NA	-	-	-	-
Accelerated Education(24,30)	NA	60,649	72,326	120,013	72,561
Gifted & Talented Education (21)	NA	17,496	17,568	21,062	27,788
Regular Education (11)	22,734	2,001,805	2,240,586	2,230,423	2,092,977
Special Education (23)	NA	181,718	269,392	277,447	270,868
Other (26, 28, 29, 99)	NA	592,011	568,657	596,004	623,048
<b>Total</b>	<b>\$ 22,734</b>	<b>\$ 2,870,434</b>	<b>\$ 3,226,018</b>	<b>\$ 3,246,695</b>	<b>\$ 3,088,894</b>
<b>Per Student Cost</b>	NA	\$ 5,027	\$ 4,963	\$ 6,080	\$ 5,174

<b>Assessment Results</b>	2007 TAKS	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS
Reading	NA	NA	98%	92%	96%
Mathematics	NA	NA	97%	92%	95%
Writing	NA	NA	99%	97%	99%
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Information obtained from the TEA Website AEIS Reports.



# Bill F. Davis Intermediate School

Barbara Rudolph, Principal

	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Enrollment</b>	601	607	605	663	704
<b>Student / Teacher Ratio</b>	14.3	14.6	15.1	16.2	16.8
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	3.0	5.4	3.0	4.0	3.0
Teachers	42.0	41.6	40.0	41.0	42.0
<b>Support</b>					
Educational Aides	7.0	3.8	5.0	5.0	6.0
<b>Total</b>	<b>54.0</b>	<b>52.8</b>	<b>50.0</b>	<b>52.0</b>	<b>53.0</b>

Expenditures	2007-08	2008-09	2009-10	2010-11	2011-12
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 1,886	\$ 3,878	\$ 4,920	\$ 1,650	\$ 1,652
Career & Technology Education(22)	-	8,517	-		
Accelerated Education(24,30)	109,637	130,904	112,321	135,882	111,835
Gifted & Talented Education (21)	69,069	88,092	24,083	8,811	931
Regular Education (11)	2,177,470	2,520,248	2,182,744	2,370,533	2,483,190
Special Education (23)	117,227	197,206	230,304	262,138	265,295
Other (26, 28, 29, 99)	632,531	695,318	653,626	664,563	685,463
<b>Total</b>	<b>\$ 3,107,820</b>	<b>\$ 3,644,163</b>	<b>\$ 3,207,998</b>	<b>\$ 3,443,577</b>	<b>\$ 3,548,366</b>
<b>Per Student Cost</b>	\$ 5,171	\$ 6,004	\$ 5,302	\$ 5,194	\$ 5,040

Assessment Results	2007 TAKS	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS
Reading	96%	97%	99%	93%	95%
Mathematics	93%	94%	98%	96%	96%
Writing	NA	NA	NA	NA	NA
Social Studies	NA	NA	NA	NA	NA
Science	84%	89%	94%	93%	93%

Information obtained from the TEA Website AEIS Reports.



# Al Draper Intermediate School

## Beth Edge, Principal

	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Enrollment</b>	490	554	647	660	692
<b>Student / Teacher Ratio</b>	11.7	13.9	14.7	14.7	15.0
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	3.0	4.0	3.0	4.0	3.0
Teachers	42.0	39.9	44.0	45.0	46.0
<b>Support</b>					
Educational Aides	9.0	7.0	7.0	8.0	5.0
<b>Total</b>	<b>56.0</b>	<b>52.9</b>	<b>56.0</b>	<b>59.0</b>	<b>56.0</b>

Expenditures	2007-08	2008-09	2009-10	2010-11	2011-12
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 8,663	\$ 8,664	\$ 20,084	\$ 9,047	\$ 14,861
Career & Technology Education(22)	-	-	-		
Accelerated Education(24,30)	58,773	70,271	53,830	82,965	54,155
Gifted & Talented Education (21)	13,302	14,275	32,995	44,689	56,800
Regular Education (11)	1,895,161	2,226,974	2,361,352	2,445,927	2,293,109
Special Education (23)	164,002	257,134	291,071	345,326	366,035
Other (26, 28, 29, 99)	679,154	670,195	705,659	677,821	713,444
<b>Total</b>	<b>\$ 2,819,056</b>	<b>\$ 3,247,513</b>	<b>\$ 3,464,991</b>	<b>\$ 3,605,775</b>	<b>\$ 3,498,404</b>

<b>Per Student Cost</b>	\$ 5,753	\$ 5,862	\$ 5,355	\$ 5,463	\$ 5,055
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Assessment Results	2007 TAKS	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS
Reading	NA	94%	99%	94%	91%
Mathematics	NA	90%	97%	94%	92%
Writing	NA	NA	NA	NA	NA
Social Studies	NA	NA	NA	NA	NA
Science	NA	85%	93%	93%	94%

*Information obtained from the TEA Website AEIS Reports.*



## Ab Harrison Intermediate School

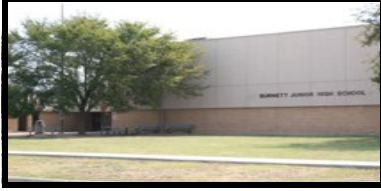
Dr. Kim Gilmore, Principal

	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Enrollment</b>	528	581	657	613	615
<b>Student / Teacher Ratio</b>	12.0	15.4	15.6	16.1	16.6
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	3.0	5.2	3.0	4.0	3.0
Teachers	44.0	37.8	42.0	38.0	37.0
<b>Support</b>					
Educational Aides	11.0	6.0	7.0	6.0	7.0
<b>Total</b>	<b>60.0</b>	<b>51.0</b>	<b>54.0</b>	<b>50.0</b>	<b>49.0</b>

Expenditures	2007-08	2008-09	2009-10	2010-11	2011-12
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 6,098	\$ 6,098	\$ 4,086	\$ 1,647	\$ 1,652
Career & Technology Education(22)	-	-	-		
Accelerated Education(24,30)	67,196	78,551	62,033	85,432	64,046
Gifted & Talented Education (21)	43,367	66,550	61,519	51,434	51,761
Regular Education (11)	2,086,671	2,432,373	2,304,142	2,203,382	2,213,473
Special Education (23)	252,703	345,719	350,921	279,481	283,956
Other (26, 28, 29, 99)	647,802	672,485	691,054	685,949	708,955
<b>Total</b>	<b>\$ 3,103,836</b>	<b>\$ 3,601,776</b>	<b>\$ 3,473,755</b>	<b>\$ 3,307,325</b>	<b>\$ 3,323,843</b>
<b>Per Student Cost</b>	\$ 5,878	\$ 6,199	\$ 5,287	\$ 5,395	\$ 5,405

Assessment Results	2007 TAKS	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS
Reading	92%	97%	99%	95%	93%
Mathematics	88%	90%	98%	97%	97%
Writing	NA	NA	NA	NA	NA
Social Studies	NA	NA	NA	NA	NA
Science	70%	89%	95%	97%	91%

Information obtained from the TEA Website AEIS Reports.



# Grady Burnett Junior High School

Dr. Justin Terry, Principal

	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Enrollment</b>	568	569	600	649	662
<b>Student / Teacher Ratio</b>	12.0	14.7	14.3	15.1	15.0
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	3.0	4.0	3.0	4.0	3.0
Teachers	47.0	38.8	42.0	43.0	44.0
<b>Support</b>					
Educational Aides	7.0	5.0	6.0	5.0	6.0
<b>Total</b>	<b>59.0</b>	<b>49.8</b>	<b>53.0</b>	<b>54.0</b>	<b>55.0</b>

Expenditures	2007-08	2008-09	2009-10	2010-11	2011-12
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 4,806	\$ 4,806	\$ 4,876	\$ 1,648	\$ 1,652
Career & Technology Education(22)	-		27,414	232	-
Accelerated Education(24,30)	29,361	41,179	25,768	69,576	35,385
Gifted & Talented Education (21)	2,857	4,469	38,497	39,777	38,492
Regular Education (11)	2,076,816	2,459,169	549,549	530,074	2,250,503
Special Education (23)	292,960	390,020	141,298	149,573	396,996
Other (26, 28, 29, 91, 99)	763,811	826,696	827,413	807,939	844,344
<b>Total</b>	<b>\$ 3,170,610</b>	<b>\$ 3,726,339</b>	<b>\$ 1,614,815</b>	<b>\$ 1,598,819</b>	<b>\$ 3,567,372</b>
<b>Per Student Cost</b>	\$ 5,582	\$ 6,549	\$ 2,691	\$ 2,464	\$ 5,389

Assessment Results	2007 TAKS	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS
Reading	87%	94%	99%	96%	94%
Mathematics	82%	88%	93%	89%	88%
Writing	93%	91%	95%	98%	95%
Social Studies	89%	83%	99%	91%	93%
Science	NA	65%	78%	74%	74%

Information obtained from the TEA Website AEIS Reports.  
 \*Does not include Fund 266, American Recovery and Reinvestment Act 2009



# Raymond Cooper Junior High School

Tami Nauyokas, Principal

	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Enrollment</b>	426	470	545	613	647
<b>Student / Teacher Ratio</b>	12.5	14.3	15.1	15.3	16.2
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	3.0	4.0	3.0	5.0	3.0
Teachers	34.0	32.8	36.0	40.0	40.0
<b>Support</b>					
Educational Aides	8.0	6.9	6.0	5.0	4.0
<b>Total</b>	<b>47.0</b>	<b>45.7</b>	<b>47.0</b>	<b>52.0</b>	<b>49.0</b>

Expenditures	2007-08	2008-09	2009-10	2010-11	2011-12
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 5,008	\$ 5,008	\$ 4,965	\$ 1,650	\$ 1,652
Career & Technology Education(22)	-	-	-	22,490	31,418
Accelerated Education(24,30)	10,565	10,565	33,594	76,628	55,256
Gifted & Talented Education (21)	1,189	31,770	1,993	1,884	2,006
Regular Education (11)	1,809,063	2,174,018	1,895,533	2,169,335	2,228,075
Special Education (23)	112,849	180,050	278,777	281,037	284,229
Other (26, 28, 29, 91, 99)	824,738	861,349	816,936	788,834	809,850
<b>Total</b>	<b>\$ 2,763,413</b>	<b>\$ 3,262,760</b>	<b>\$ 3,031,798</b>	<b>\$ 3,341,858</b>	<b>\$ 3,412,486</b>
<b>Per Student Cost</b>	\$ 6,487	\$ 6,942	\$ 5,563	\$ 5,452	\$ 5,274

Assessment Results	2007 TAKS	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS
Reading	93%	95%	99%	94%	96%
Mathematics	89%	91%	96%	89%	90%
Writing	97%	93%	99%	97%	96%
Social Studies	NA	94%	99%	97%	97%
Science	81%	75%	79%	88%	89%

Information obtained from the TEA Website AEIS Reports.





# Frank McMillan Junior High School

Jon Peters, Principal

	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Enrollment</b>	544	602	593	607	631
<b>Student / Teacher Ratio</b>	12.7	15.3	14.5	15.2	16.2
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	3.0	4.0	3.0	4.0	3.0
Teachers	43.0	39.4	41.0	40.0	39.0
<b>Support</b>					
Educational Aides	7.0	6.7	6.0	6.0	5.0
<b>Total</b>	<b>55.0</b>	<b>52.1</b>	<b>52.0</b>	<b>52.0</b>	<b>49.0</b>

<b>Expenditures</b>	2007-08	2008-09	2009-10	2010-11	2011-12
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 4,446	\$ 4,447	\$ 3,733	\$ 1,651	\$ 1,652
Career & Technology Education(22)	-	-	-	409	-
Accelerated Education(24,30)	9,192	9,471	46,027	78,780	50,592
Gifted & Talented Education (21)	1,584	1,584	53,798	3,733	43,409
Regular Education (11)	2,244,637	2,635,061	555,763	878,829	2,059,346
Special Education (23)	102,758	190,109	153,123	172,352	316,250
Other (26, 28, 29, 91, 99)	788,254	775,767	800,189	788,697	1,034,573
<b>Total</b>	<b>\$ 3,150,872</b>	<b>\$ 3,616,439</b>	<b>\$ 1,612,633</b>	<b>\$ 1,924,451</b>	<b>\$ 3,505,822</b>
<b>Per Student Cost</b>	\$ 5,792	\$ 6,007	\$ 2,719	\$ 3,170	\$ 5,556

<b>Assessment Results</b>	2007 TAKS	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS
Reading	93%	95%	99%	97%	96%
Mathematics	82%	92%	97%	96%	94%
Writing	96%	95%	97%	97%	95%
Social Studies	93%	94%	99%	96%	99%
Science	NA	78%	82%	80%	89%

Information obtained from the TEA Website AEIS Reports.  
 \*Does not include Fund 266, American Recovery and Reinvestment Act 2009



# Wylie East High School

Michael Williams, Principal

	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Enrollment</b>	788	757	715	1,147	1,612
<b>Student / Teacher Ratio</b>	14.0	13.8	12.1	14.7	18.1
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	3.0	3.0	3.0	4.0	5.0
Other Professional	3.0	5.0	5.0	6.0	7.0
Teachers	57.0	55.0	59.0	78.0	89.0
<b>Support</b>					
Educational Aides	3.0	3.3	4.0	6.0	6.0
<b>Total</b>	<b>66.0</b>	<b>66.3</b>	<b>71.0</b>	<b>94.0</b>	<b>107.0</b>

<b>Expenditures</b>	2007-08	2008-09	2009-10	2010-11	2011-12
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 15,025	\$ 15,026	\$ 2,171	\$ 1,648	\$ 1,652
Career & Technology Education(22)	56,556	77,882	184,116	255,186	403,309
Accelerated Education(24,30)	20,030	20,309	40,900	41,000	107,577
Gifted & Talented Education (21)	2,022	2,856	34,305	22,381	38,331
Regular Education (11)	2,805,773	3,294,450	2,789,272	4,003,005	5,173,503
Special Education (23)	205,697	276,882	397,269	470,246	630,165
Other (26, 28, 29, 31, 91, 99)	1,377,644	1,465,949	1,814,097	2,486,243	2,875,649
<b>Total</b>	<b>\$ 4,482,747</b>	<b>\$ 5,153,354</b>	<b>\$ 5,262,130</b>	<b>\$ 7,279,709</b>	<b>\$ 9,230,186</b>
<b>Per Student Cost</b>	\$ 5,689	\$ 6,808	\$ 7,360	\$ 6,347	\$ 5,726

<b>Assessment Results</b>	2007 TAKS	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS
Reading	NA	94%	99%	96%	95%
Mathematics	NA	79%	95%	85%	85%
Writing	NA	NA	NA	NA	NA
Social Studies	NA	NA	NA	99%	97%
Science	NA	NA	NA	85%	90%

Information obtained from the TEA Website AEIS Reports.



# Wylie High School

Gary D. Brown, Principal

	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Enrollment</b>	1,850	2,112	2,306	2,030	1,748
<b>Student / Teacher Ratio</b>	12.5	13.8	14.2	14.1	13.9
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	8.0	7.0	7.0	6.0	5.0
Other Professional	10.0	9.1	9.0	9.0	7.0
Teachers	148.0	153.4	162.0	143.5	126.0
<b>Support</b>					
Educational Aides	11.0	9.8	8.0	16.0	16.0
<b>Total</b>	<b>177.0</b>	<b>179.3</b>	<b>186.0</b>	<b>174.5</b>	<b>154.0</b>

Expenditures	2007-08	2008-09	2009-10	2010-11	2011-12
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 20,996	\$ 21,833	\$ 7,861	\$ 1,651	\$ 1,652
Career & Technology Education(22)	1,269,079	1,382,422	1,054,937	929,596	638,699
Accelerated Education(24,30)	74,131	81,254	58,394	37,633	500
Gifted & Talented Education (21)	14,100	12,476	50,916	53,681	51,046
Regular Education (11)	6,223,368	7,342,930	7,298,313	6,875,069	5,856,334
Special Education (23)	1,107,592	1,392,006	961,640	881,630	758,627
Other (26, 28, 29, 31, 91, 99)	3,609,120	3,484,714	3,750,739	4,164,681	4,065,329
<b>Total</b>	<b>\$ 12,318,386</b>	<b>\$ 13,717,635</b>	<b>\$ 13,182,800</b>	<b>\$ 12,943,941</b>	<b>\$ 11,372,187</b>
<b>Per Student Cost</b>	\$ 6,659	\$ 6,495	\$ 5,717	\$ 6,376	\$ 6,506

Assessment Results	2007 TAKS	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS
Reading	92%	92%	97%	94%	95%
Mathematics	79%	80%	90%	86%	84%
Writing	NA	NA	NA	NA	NA
Social Studies	96%	94%	99%	95%	96%
Science	82%	83%	93%	91%	88%

*Information obtained from the TEA Website AEIS Reports.*



# Achieve Academy

## Lynne Tinsley, Principal

	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Enrollment</b>	11	16	22	29	41
<b>Student / Teacher Ratio</b>	1.2	1.8	2.4	2.6	3.7
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	1.0	1.0	1.0	1.0	1.0
Other Professional	1.0	1.0	1.0	1.0	1.0
Teachers	9.0	8.8	9.0	11.0	11.0
<b>Support</b>					
Educational Aides	6.0	4.8	5.0	5.0	5.0
<b>Total</b>	<b>17.0</b>	<b>15.6</b>	<b>16.0</b>	<b>18.0</b>	<b>18.0</b>

Expenditures	2007-08	2008-09	2009-10	2010-11	2011-12
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	-	-	-	-	-
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	\$ 190,895	\$ 255,192	\$ 153,295	\$ 162,090	\$ 280,783
Gifted & Talented Education (21)	-	-	-	-	-
Regular Education (11)	1,098	15,611	33,937	118,882	187,215
Special Education (23)	236,222	329,055	218,375	207,733	175,010
Other (26, 28, 29, 99)	301,168	356,453	498,667	523,281	628,614
<b>Total</b>	<b>\$ 729,382</b>	<b>\$ 956,311</b>	<b>\$ 904,274</b>	<b>\$1,011,986</b>	<b>\$1,271,622</b>
<b>Per Student Cost</b>	\$ 66,307	\$ 59,769	\$ 41,103	\$ 34,896	\$ 31,015

Assessment Results	2007 TAKS	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS
Reading	NR	<i>Academically</i>	<i>Academically</i>	<i>Academically</i>	<i>Academically</i>
Mathematics	NR	<i>Acceptable</i>	<i>Acceptable</i>	<i>Acceptable</i>	<i>Acceptable</i>
Writing	NR	<i>based on</i>	<i>based on</i>	<i>based on</i>	<i>based on</i>
Social Studies	NR	<i>AEA</i>	<i>AEA</i>	<i>AEA</i>	<i>AEA</i>
Science	NR	<i>Procedures</i>	<i>Procedures</i>	<i>Procedures</i>	<i>Procedures</i>

*Information obtained from the TEA Website AEIS Reports.*

# Athletic Department General Fund

**Table 43**

<b>Wylie Athletic Department (873)</b>	<b>2007-08 Audited</b>	<b>2008-09 Audited</b>	<b>2009-10 Audited</b>	<b>2010-11 Unaudited</b>	<b>2011-12 Budget</b>
Salary & Employee Benefits (6100)	\$ 409,706	\$ 464,998	\$ 515,947	\$ 504,786	\$ 488,769
Contracted Services (6200)	127,328	191,472	182,562	191,430	207,071
Supplies & Materials (6300)	402,639	262,153	358,910	316,296	181,035
Other Expenses (6400)	155,998	162,404	203,745	295,094	257,139
Long Term Debt Princ (6500)	1,874	1,874	1,249	0	0
Furniture & Equipment (6600)	0	28,673	64,228	152,089	0
<b>Total</b>	<b>\$ 1,097,545</b>	<b>\$ 1,111,573</b>	<b>\$ 1,326,641</b>	<b>\$ 1,459,695</b>	<b>\$ 1,134,014</b>



**1936 WHS Basketball Team**



**2010 WEHS Football Team**



**1970 WHS Baseball Team**

## Non-Campus Departments

**Table 44**

Wylie ISD Non-Campus Departments	2007-08 Audited	2008-09 Audited	2009-10 Audited	2010-11 Unaudited	2011-12 Budget
699 - Summer School	\$ 163,915	\$ 313,505	\$ 173,026	\$ 327,253	\$ 132,086
701 - Superintendent Office	779,779	838,047	833,536	843,618	807,769
702 - Board Members	29,397	15,930	20,608	41,176	40,000
703 - Tax Office	257,926	297,456	324,823	346,501	370,901
726 - Business Office	1,355,083	1,163,536	1,491,413	1,289,881	2,175,322
727 - Human Resource and Student Services	384,136	433,433	464,242	505,075	498,822
801 - Technology Department	1,543,064	1,604,336	2,114,378	2,281,426	2,132,774
802 - Asst. Superintendent for Curriculum	388,443	219,081	236,249	247,411	290,025
803 - Public Relations	263,893	304,610	282,732	394,740	428,305
804 - Staff Development	197,458	233,453	253,144	290,886	283,659
805 - Curriculum Department	576,940	693,719	727,537	809,954	789,086
806 - Special Education	0	560,522	369,190	448,781	651,561
807 - Fine Arts Department	0	148,939	181,607	270,236	128,875
808 - Special Service Center	709,263	223,510	378,317	752,694	649,668
935 - Transportation Department	3,735,150	3,157,864	4,046,442	3,959,615	3,456,635
936 - Maintenance and Custodial Department	3,929,602	3,954,833	4,007,392	4,086,598	3,673,009
937 - Health Services	51,116	46,661	45,374	39,804	49,403
939 - Energy Management	66,521	44,012	37,388	36,065	31,263
999 - District Wide	<b>(14,061)</b>	272,938	1,236,851	478,899	<b>(880,223)</b>
	<b>\$ 14,417,625</b>	<b>\$ 14,526,385</b>	<b>\$ 17,224,249</b>	<b>\$ 17,450,613</b>	<b>\$ 15,708,940</b>



**Wylie ISD Educational Service Center Opened in 2007**

# *Student Nutrition Fund*

## **Student Nutrition Fund**

The emphasis of the Student Nutrition program is to provide a nutritional meal program without the fiscal support from the General Fund. Monthly monitoring of student participation and expenses will allow the operation to realize a marginal profit this school year. The fund balance continues to be invested in improvements to the program.

## **Revenue**

Sales of meals and a' la carte items represent 61% of total revenue. Additional sources of revenue include 31% from USDA federal reimbursement, and 2.5% from state matching funds. In 2010-11, 29.99% of students participated in free and reduced price meals with 31% of students participating in full price meals.

## **Expenses**

Student Nutrition Labor expenditures (including benefits) represent 49% of expenses. Food and labor expenditures are monitored on a monthly basis. Labor is reviewed as meals per labor hour and staffing is adjusted each summer as well as through attrition.

Additional expenses incurred by the Student Nutrition Department include all maintenance and repairs on equipment, replacement of equipment, small wares and miscellaneous supplies, purchase and maintenance of technology, and administrative overhead fees.

The Student Nutrition Fund accounts for the operation of the District's cafeteria meal program. The 2011-12 revenue budget totals \$4,758,646. The emphasis of the Student Nutrition program is to provide a nutritional meal program without the fiscal support from the General Fund.

Lunch meal prices remained stable in 2011-12 even facing new federal mandates. The District meets or exceeds the mandated nutritional requirements set by national and state agencies.

The following table compares audited actuals to budget for a five-year period:



# Student Nutrition Fund (Cont.)

## Table 45

### Wylie Independent School District

*Statement of Revenue and Expenditures*

*Student Nutrition Fund*

*Years Ended June 30, 2008 - June 30, 2012 (Budgeted)*

	2007-08 Audited Actual	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Unaudited Actual	2011-12 Adopted Budget	% Increase / (Decrease)
<b>LOCAL REVENUE SOURCES</b>						
School Meals	\$ 2,447,751	\$ 2,592,189	\$ 2,639,009	\$ 2,622,865	\$ 2,836,947	8.16%
Other	22,472	7,045	37,164	56,639	84,000	48.31%
<b>TOTAL</b>	<u>2,470,224</u>	<u>2,599,234</u>	<u>2,676,173</u>	<u>2,679,505</u>	<u>2,920,947</u>	9.01%
<b>STATE REVENUE SOURCES</b>						
State Matching Funds	<u>107,152</u>	<u>106,035</u>	<u>110,346</u>	<u>112,330</u>	<u>120,339</u>	7.13%
<b>TOTAL</b>	<u>107,152</u>	<u>106,035</u>	<u>110,346</u>	<u>112,330</u>	<u>120,339</u>	7.13%
<b>FEDERAL REVENUE SOURCES</b>						
Federal Meal Reimbursement	1,279,004	1,417,764	1,648,979	1,745,997	1,467,360	-15.96%
Federal Commodities	170,880	174,126	219,644	276,929	250,000	-9.72%
<b>TOTAL</b>	<u>1,449,884</u>	<u>1,591,889</u>	<u>1,868,623</u>	<u>2,022,926</u>	<u>1,717,360</u>	-15.11%
<b>TOTAL REVENUE</b>	4,027,260	4,297,158	4,655,142	4,814,760	4,758,646	-1.17%
<b>EXPENDITURES</b>						
35 Food Services						
Payroll Costs	1,929,976	1,957,862	1,963,959	2,072,775	2,310,843	11.49%
Professional & Contracted Svcs.	52,013	48,774	64,501	55,739	86,907	55.92%
Supplies & Materials	2,141,435	2,116,159	2,150,931	2,308,984	2,293,396	-0.68%
Other Operating Expenses	19,487	14,572	27,381	22,056	32,500	47.35%
Capital Outlay	12,233	28,258	18,718	42,722	35,000	-18.08%
<b>Total</b>	<u>4,155,144</u>	<u>4,165,624</u>	<u>4,225,490</u>	<u>4,502,276</u>	<u>4,758,646</u>	5.69%
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	(127,885)	131,534	429,652	312,485	-	-100.00%
<b>BEGINNING FUND BALANCE</b>	676,181	548,296	679,830	1,109,482	1,421,967	28.16%
<b>ENDING FUND BALANCE</b>	\$ 548,296	\$ 679,830	\$ 1,109,482	\$ 1,421,967	\$ 1,421,967	0.00%

## *Debt Service Fund*

### **General Obligation Debt**

For the past decade and the foreseeable future, the District has and will continue to experience bond elections authorizing new bonds and a continual issuance of bonds. In the past, the District has received a primary bond rating of AAA through the State of Texas Permanent School Fund (PSF). The District's underlying ratings from S&P and Fitch are currently A+ and AA- respectively.

The state funding formula provides for two types of debt service support – the Instructional Facility Allotment (IFA) and the Existing Debt Allotment (EDA). These allotments are both weighted to take into consideration the property wealth per student of the receiving districts.

The Legislature's practice of rolling forward new debt into EDA ensures that Wylie's debt is equalized to the highest levels.

IFA funds target debt repayment for new construction and, due to limited funding at the state level, only the poorest districts still qualify. Wylie ISD continues to receive funds from the IFA. The District expects to receive almost \$0.5 million in 2011-12.

The EDA funding, created in 1999, supports the repayment of debt that is already outstanding. The District expects to receive \$3.5 million in 2011-12. This reduces the debt tax rate by \$0.12 cents over what it would have been.

For 2011-12, the Debt Service Fund has budgeted revenues for \$18,805,928. The debt service tax rate remained the same at \$0.47. Over 20% of the current bond payment is covered by the IFA and EDA funds from State Aid.

# Debt Service Fund (Cont.)

## Table 46

### Wylie Independent School District

*Statement of Revenue and Expenditures for Debt Service Fund (511)  
Years Ended June 30, 2008 - June 30, 2012 (Budgeted)*

	2007-08 Audited Actual	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Unaudited Actual	2011-12 Approved Budget	% Increase (Decrease)
<b>REVENUE SOURCES</b>						
Local Revenue	\$ 10,323,945	\$ 10,718,651	\$ 13,162,350	\$ 14,895,241	\$ 14,665,566	-1.54%
State Revenue	3,388,886	3,009,693	3,540,622	3,516,189	4,140,362	17.75%
Total	<u>13,712,831</u>	<u>13,728,344</u>	<u>16,702,972</u>	<u>18,411,430</u>	<u>18,805,928</u>	2.14%
<b>EXPENDITURES</b>						
<b>Debt Service</b>						
Principal	4,712,242	6,214,983	6,553,755	9,603,382	13,880,965	44.54%
Interest	7,058,572	7,087,975	7,189,431	7,355,056	5,635,425	-23.38%
Fees	<u>3,629</u>	<u>249,226</u>	<u>4,429</u>	<u>4,688</u>	<u>15,000</u>	220.00%
Total	<u>11,774,443</u>	<u>13,552,184</u>	<u>13,747,615</u>	<u>16,963,126</u>	<u>19,531,390</u>	15.14%
<b>NET REVENUE OVER (UNDER)</b>	<b>1,938,388</b>	<b>176,160</b>	<b>2,955,357</b>	<b>1,448,304</b>	<b>(725,462)</b>	<b>-150.09%</b>
<b>OTHER SOURCES/USES</b>						
Transfers In	-	7,462,102	502,251	24,019,902	-	-100.00%
Transfers Out	<u>-</u>	<u>(7,217,405)</u>	<u>-</u>	<u>(24,014,014)</u>	<u>-</u>	-100.00%
Total	<u>-</u>	<u>244,697</u>	<u>502,251</u>	<u>5,888</u>	<u>-</u>	
<b>NET SOURCES OVER (UNDER)</b>	<b>1,938,388</b>	<b>420,857</b>	<b>3,457,608</b>	<b>1,454,192</b>	<b>(725,462)</b>	<b>-149.89%</b>
<b>BEGINNING FUND BALANCE</b>	<b>11,162,604</b>	<b>13,100,992</b>	<b>13,521,849</b>	<b>16,979,457</b>	<b>18,433,650</b>	<b>8.56%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 13,100,992</b>	<b>\$ 13,521,849</b>	<b>\$ 16,979,457</b>	<b>\$ 18,433,650</b>	<b>\$ 17,708,188</b>	<b>-3.94%</b>

## Debt Service Fund (Cont.)

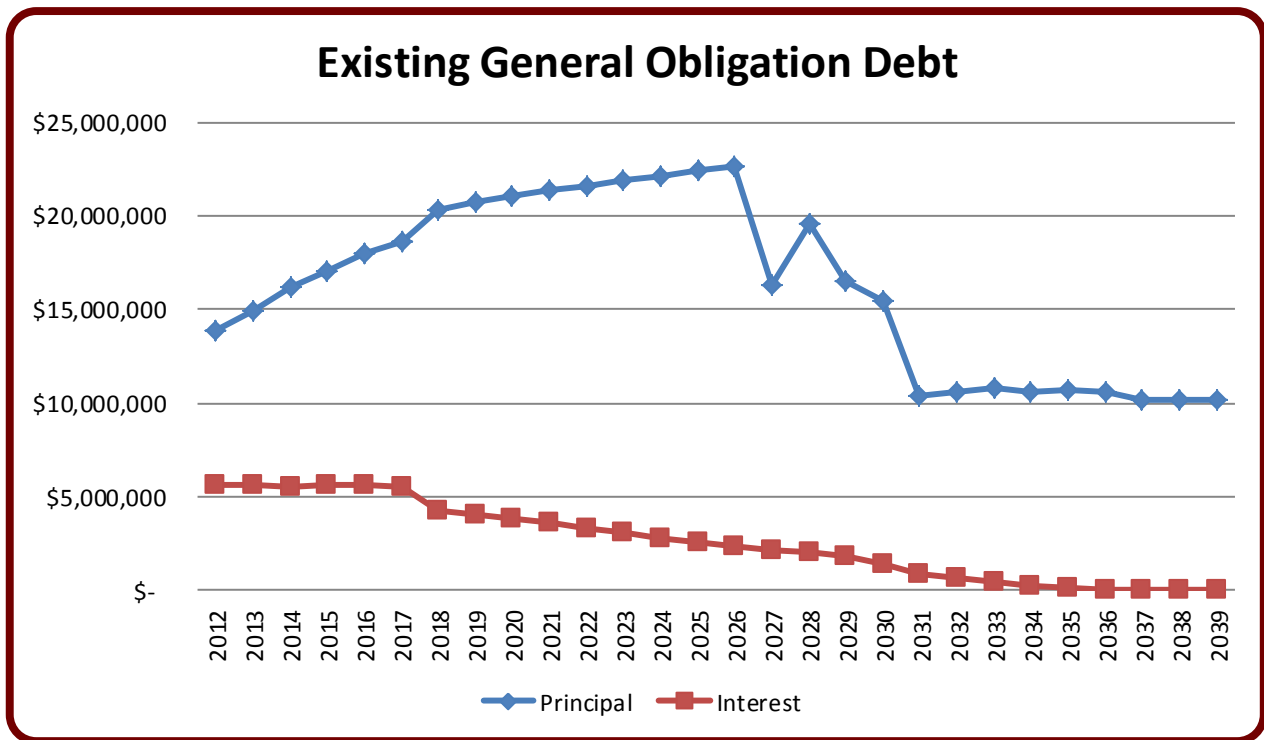
### General Obligation Debt (Cont.)

The major growth in enrollment over the past ten years has caused the District to call for several bond elections to authorize construction of new school facilities. The District's financial advisor, Southwest Securities, works with District staff to effectively structure its debt capacity.

In October, 2010, the Board of Trustees authorized the sale of \$17,775,000 Unlimited Tax Refunding Bonds, Series 2010 resulting in a net present value savings of \$3,325,277 or \$4,322,663 in real dollar savings. The bond proceeds will be used to refund portions of the District's 1998, 1999, and 2002 debt outstanding.

The following table depicts the District's current and future debt structure.

**Table 47**



## Debt Service Fund (Cont.)

**Table 48**

**Wylie Independent School District**  
 Aggregate Unlimited General Obligation Tax Bonds  
 Debt Tax Support  
 As of June 30, 2011

Fiscal Year Ending 6/30/11	Principal	Interest	Total
2012	\$ 13,880,965	\$ 5,635,426	\$ 19,516,390
2013	14,973,323	5,637,259	20,610,583
2014	16,168,852	5,557,848	21,726,700
2015	17,058,812	5,656,401	22,715,213
2016	17,950,690	5,584,973	23,535,663
2017	18,644,041	5,542,672	24,186,713
2018	20,350,000	4,267,113	24,617,113
2019	20,775,000	4,035,025	24,810,025
2020	21,040,000	3,823,913	24,863,913
2021	21,340,000	3,598,288	24,938,288
2022	21,600,000	3,342,050	24,942,050
2023	21,860,000	3,081,538	24,941,538
2024	22,085,000	2,813,713	24,898,713
2025	22,420,000	2,530,100	24,950,100
2026	22,635,000	2,361,050	24,996,050
2027	16,293,500	2,186,806	18,480,306
2028	19,530,000	1,994,381	21,524,381
2029	16,530,000	1,790,731	18,320,731
2030	15,455,000	1,410,781	16,865,781
2031	10,415,000	833,819	11,248,819
2032	10,600,000	647,956	11,247,956
2033	10,800,000	449,781	11,249,781
2034	10,570,000	240,363	10,810,363
2035	10,660,000	150,419	10,810,419
2036	10,610,000	55,606	10,665,606
2037	10,135,000	-	10,135,000
2038	10,135,000	-	10,135,000
2039	10,135,000	-	10,135,000
	\$ 454,650,183	\$ 73,228,010	\$ 527,878,193

## Debt Service Fund (Cont.)

The maximum Interest and Sinking fund tax rate that the District can adopt cannot exceed \$0.50 per hundred dollars of valuation for any debt authorized after April 1, 1991 and issued after September 1, 1992. The District must demonstrate its ability to pay the principal and interest requirements within these tax rate limitations. The chart below depicts the effect of the capital programs on the District, and the projected I&S tax rate to repay the debt.

**Table 49**

WYLIE INDEPENDENT SCHOOL DISTRICT CAPITAL IMPROVEMENT PROGRAM IMPACT ON TAX RATE (unaudited)								
FYE 30-Jun	Net Taxable Assessed Valuation	Growth Rate	EDA/IFA/Other Reductions in Debt Service	Total Outstanding Debt			Net Debt Service	Total I&S Tax Rate
				Principal	Interest	Total		
2012	3,269,164,261	2.0%	4,064,834	\$ 13,880,965	\$ 5,635,426	\$ 19,516,390	15,451,556	0.48
2013	3,334,547,546	2.0%	4,967,725	14,973,323	5,637,259	20,610,583	15,642,858	0.47
2014	3,417,911,235	2.5%	5,287,015	16,168,852	5,557,848	21,726,700	16,439,685	0.49
2015	3,513,612,749	2.8%	5,527,561	17,058,812	5,656,401	22,715,213	17,187,652	0.49
2016	3,619,021,132	3.0%	5,727,211	17,950,690	5,584,973	23,535,663	17,808,452	0.50
2017	3,745,686,872	3.5%	5,885,639	18,644,041	5,542,672	24,186,713	18,301,074	0.49
2018	3,895,514,346	4.0%	5,990,373	20,350,000	4,267,113	24,617,113	18,626,740	0.48
2019	4,012,379,777	3.0%	6,037,317	20,775,000	4,035,025	24,810,025	18,772,708	0.47
2020	4,092,627,372	2.0%	6,050,430	21,040,000	3,823,913	24,863,913	18,813,483	0.46
2021	4,133,553,646	1.0%	6,068,528	21,340,000	3,598,288	24,938,288	18,869,760	0.46
2022	4,174,889,183	1.0%	6,069,444	21,600,000	3,342,050	24,942,050	18,872,606	0.46
2023	4,195,763,628	0.5%	6,069,319	21,860,000	3,081,538	24,941,538	18,872,219	0.45
2024	4,216,742,447	0.5%	6,058,898	22,085,000	2,813,713	24,898,713	18,839,815	0.45
2025	4,229,392,674	0.3%	6,071,403	22,420,000	2,530,100	24,950,100	18,878,697	0.45
2026	4,242,080,852	0.3%	6,082,584	22,635,000	2,361,050	24,996,050	18,913,466	0.45
2027	4,242,080,852	0.0%	4,497,031	16,293,500	2,186,806	18,480,306	13,983,275	0.33
2028	4,242,080,852	0.0%	5,237,782	19,530,000	1,994,381	21,524,381	16,286,599	0.39
2029	4,242,080,852	0.0%	4,458,200	16,530,000	1,790,731	18,320,731	13,862,531	0.33
2030	4,242,080,852	0.0%	4,104,143	15,455,000	1,410,781	16,865,781	12,761,638	0.30
2031	4,242,080,852	0.0%	2,737,308	10,415,000	833,819	11,248,819	8,511,511	0.20
2032	4,242,080,852	0.0%	2,737,098	10,600,000	647,956	11,247,956	8,510,858	0.20
2033	4,242,080,852	0.0%	2,737,542	10,800,000	449,781	11,249,781	8,512,239	0.20
2034	4,242,080,852	0.0%	2,630,613	10,570,000	240,363	10,810,363	8,179,750	0.19
2035	4,242,080,852	0.0%	2,630,627	10,660,000	150,419	10,810,419	8,179,792	0.19
2036	4,242,080,852	0.0%	2,595,388	10,610,000	55,606	10,665,606	8,070,218	0.19
2037	4,242,080,852	0.0%	2,466,269	10,135,000	-	10,135,000	7,668,731	0.18
2038	4,242,080,852	0.0%	2,466,269	10,135,000	-	10,135,000	7,668,731	0.18
2039	4,242,080,852	0.0%	2,466,269	10,135,000	-	10,135,000	7,668,731	0.18
				\$ 454,650,183	\$ 73,228,010	\$ 527,878,193		

(1) FY 2011 Assessed Valuation is actual per CCAD.  
 (2) FY 2012 and thereafter is growth rate estimate.  
 (3) I&S Tax Rate is calculated on 99% collection rate.  
 (4) Calculations do not account for the loss of frozen taxes.

## Capital Projects

The inclusion of construction reports in this budget document is for informational purposes only. The District's enrollment growth impacts the necessity to build new schools and facilities. With the growth rate slowing down, there were no immediate needs for new schools or facilities. The Board of Trustees rely upon community volunteers to advise them on facility needs. Typically, each bond authorization takes 4-5 years to sell as property values and tax rate limits allow. Bonds are sold in amounts necessary to accomplish the planned projects.

The table below recaps the projects and historical spending for each of bond authorizations currently under for the past five years.

**Table 50**  
**Capital Projects Activity—Five Year Summary**

Project	07-08 FY Activity	08-09 FY Activity	09-10 FY Activity	10-11 FY Activity	11-12 Budget
Wylie High School	\$ 129,469.45	\$ 47,437.06	\$ 236,714.50	\$ 2,428.50	\$ -
Wylie East High School	6,112,561.66	118,502.87	6,570.00	0.00	0.00
Third High School	0.00	0.00	0.00	1,624,523.09	355,070.00
Burnett Jr. High	29,850.00	0.00	242,596.87	6,335,334.08	1,815,754.00
Cooper Jr. High	(560,636.39)	83,130.00	1,310,790.00	0.00	0.00
Harrison Intermediate	19,307.00	64,654.78	52,997.50	1,605,388.36	1,154,844.00
Draper Intermediate	2,803,814.00	202,861.35	0.00	0.00	0.00
Hartman Elementary	0.00	0.00	0.00	1,387,844.63	2,923,736.00
Akin Elementary	4,186.00	0.00	0.00	572,327.27	545,275.00
Birmingham Elementary	0.00	0.00	0.00	1,511,154.00	2,483,033.00
Tibbals Elementary	0.00	0.00	0.00	0.00	0.00
Smith Elementary	2,368,756.61	15,334.45	4,271.66	0.00	0.00
Whitt Elementary	12,177,152.27	417,795.76	662.61	0.00	0.00
Watkins Elementary	0.00	0.00	11,814,250.13	435,329.22	40,203.00
Achieve Academy	0.00	0.00	0.00	3,294,264.93	552,225.00
Land	17,232.00	1,804,748.47	29,866.93	0.00	0.00
Other/Arbitrage	16,500.00	9,150.00	5,500.00	0.00	0.00
Ed. Support Facility	42,550.72	3,804.77	0.00	381,486.17	102,852.00
Building Improvement	0.00	0.00	0.00	0.00	0.00
Port. Building Relocation	6,645.00	0.00	0.00	0.00	0.00
Maint/Food Serv. Facility	4,157.00	0.00	0.00	0.00	0.00
Funds for Future Elementary	0.00	0.00	0.00	0.00	0.00
Technology Fiber Ring	196,270.23	397,979.48	0.00		0.00
Technology	0.00	0.00	72,681.05	0.00	0.00
Rebate Liability - 2006 Bond Issue	210,325.12	0.00	0.00	0.00	0.00
District Wide	0.00	0.00	0.00	0.00	45,967.00
<b>Grand Total</b>	<b>\$ 23,578,140.67</b>	<b>\$ 3,165,398.99</b>	<b>\$ 13,776,901.25</b>	<b>\$ 17,150,080.25</b>	<b>\$ 10,018,959.00</b>



## *Capital Projects (cont.)*

Planning for immediate future facility needs plays a major part in the budgeting process. For 2011-12, Wylie ISD did not budget for any facility needs from the General Operating Fund, however below is a list of priority facility needs that will impact the General Operating Fund in the near future.

**Table 51**

<b>Priority Facility Needs Financed with Other Funds</b>		
<b>Wylie High School</b>		
Chiller	\$ 120,000	
<b>Sewer Lines</b>	<b>\$1,000,000</b>	
Total - Wylie High School		\$ 1,120,000
<b>Transportation</b>		
Parking Lot Replacement	\$ 1,000,000	
Total - Transportation		\$ 1,000,000
<b>Shaffer Stadium</b>		
Track	\$ 175,000	
Total - Shaffer Stadium		\$ 175,000
<b>Cooper Junior High School</b>		
Track	\$ 175,000	
Total - Cooper Junior High School		\$ 175,000
<b>McMillan Junior High School</b>		
Track	\$ 225,000	
Total - McMillan Junior High School		\$ 225,000
<b>TOTAL</b>	<b>\$ 2,695,000</b>	<b>\$ 2,695,000</b>

# Capital Projects (Cont.)

## Wylie ISD Bond Program Phasing Schedule

On November 3, 2009, the voters of Wylie passed one of the three bond proposition for Wylie ISD. The proposition includes additions and renovations to Burnett Junior High , Harrison Intermediate , Hartman , Birmingham and Akin Elementary and the construction of a new building for the Achieve Academy for a total of \$24,940,000.

Following is the timeline to complete these projects.

**Table 52**

	Total	2010												2011							
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
<b>PHASE I</b>																					
<b>Burnett Junior High School</b>																					
Electrical Upgrades	\$965,800																				
Replace Chalkboards with Marker boards	\$70,400																				
<b>Hartman Elementary School</b>																					
Replace Chalkboards with Marker Boards	\$31,900																				
<b>Birmingham Elementary School</b>																					
Replace Chalkboards with Marker boards	\$31,900																				
<b>PHASE II</b>																					
<b>Burnett Junior High School</b>																					
Remodel Locker Rooms	\$1,328,800																				
New Locker Rooms/Dressing Rooms	\$2,098,800																				
Kitchen Additions and Renovations	\$1,137,400																				
Choir Room Addition	\$583,000																				
Computer Room A/C Unit in MDF	\$49,500																				
Replace PA System	\$240,900																				
Roofing Repair/Replacement	\$1,520,200																				
Fire Sprinkler System	\$482,900																				
	<b>\$7,441,500</b>																				
<b>The Achieve Academy</b>																					
	\$4,043,600																				
	<b>\$4,043,600</b>																				
<b>PHASE III</b>																					
<b>Harrison Intermediate School</b>																					
Improve Drainage at Courtyard	\$29,700																				



# Buildings and Square Footage

Table 53

## Wylie ISD

### Schedule of Buildings and Square Footage

	Initial Year of Service	Building Square Footage	Number of Portable Classrooms	Portable Square Footage	Total Building/Portable Square Footage
<b>Elementary Campuses:</b>					
Akin	1988	65,668			65,668
Akin Addition	2005	11,022			11,022
Akin Addition	2011	623			623
Birmingham	1985	59,814	1	1,536	61,350
Birmingham Addition	2001	12,000			12,000
Birmingham Addition	2011	684			684
Cox	2004	76,580			76,580
Dodd	1999	69,294			69,294
Groves	2002	69,546			69,546
Hartman	1963	56,277	1	1,536	57,813
Hartman Addition	2001	10,000			10,000
Hartman Addition	2011	804			804
Smith	2007	71,172			71,172
Tibbals	2005	71,289			71,289
Watkins	2010	71,289			71,289
Whitt	2008	71,231			71,231
<b>Total Elementary (10 campuses)</b>		<b>717,293</b>	<b>2</b>	<b>3072</b>	<b>720,365</b>
<b>Secondary Campuses:</b>					
Davis Intermediate	2004	89,758			89,758
Draper Intermediate	2007	81,892			81,892
Harrison Intermediate	1967	72,860	1	1,536	74,396
Harrison Intermediate Addition	2011	3,010			3,010
<b>Subtotal (3 campuses)</b>		<b>247,520</b>	<b>1</b>	<b>1,536</b>	<b>246,046</b>
Burnett Junior High	1975	115,233			115,233
Burnett Junior High Addition	2011	11,722			11,722
Cooper Junior High	2006	104,045			104,045
McMillan Junior High	2003	115,430			115,430
<b>Subtotal (3 campuses)</b>		<b>346,430</b>	<b>0</b>	<b>0</b>	<b>346,430</b>
Wylie High School	1996	157,660			157,660
WHS Addition	2001	88,829			88,829
WHS Addition (ground floor, gym, library)	2005	45,471			45,471
ACHIEVE Academy	2011	25,000			25,000
Wylie East High School	2007	267,178			267,178
<b>Subtotal (3 campuses)</b>		<b>584,138</b>	<b>0</b>	<b>0</b>	<b>584,138</b>
<b>Total Secondary (8 campuses)</b>		<b>1,178,088</b>	<b>1</b>	<b>1,536</b>	<b>1,176,614</b>

# Buildings and Square Footage (Cont.)

## Wylie ISD Schedule of Buildings and Square Footage

	Initial Year of Service	Building Square Footage	Number of Portable Classrooms	Portable Square Footage	Total Building/Portable Square Footage
<b>Other Buildings:</b>					
Admin Office	1987	6,695			6,695
Admin Office Addition	2007	31,327			31,327
Ag Barn	1990	13,120			13,120
Ag Barn Expansion	2007	9,000			9,000
Band	2002	11,003			11,003
Field House (Burnett JH)	1975	8,479			8,479
Field House (WHS)	2002	17,421			17,421
Indoor Athletic Complex	2001	42,289			42,289
Maintenance/Food Service	2006	45,088			45,088
Swine Barn	1990	5,169			5,169
Transportation	2002	9,380			9,380
Vocation Building (Burnett JH)	1975	6,840			6,840
Vocation Building (WHS)	1999	27,450			27,450
<b>Total Other Buildings (12 buildings)</b>		233,261	0	0	233,261
<b>Grand Total:</b>		<b>2,128,642</b>	<b>3</b>	<b>4,608</b>	<b>2,130,240</b>

*WYLIE INDEPENDENT  
SCHOOL DISTRICT*

*Informational Section*



**Burnett Junior High School Art Class 2011**

## *Revenue Sources, Assumptions & Trends: General Fund*

The District employs a number of revenue forecasting methods. State aid and local property taxes are integrally joined to the biennial state budget process. Local taxable values are remaining flat with very little increase. Annual enrollment growth rate has historically declined from 18% to 5% over the past six years.

### **Revenue Assumptions**

1. Enrollment growth is expected to approximate 300 to 600 students per year for the next five years. Staffing growth is adjusted accordingly.
2. The taxable value growth rate for 2011-12 was a 1.92% increase over 2010-11. For future growth projections, more conservative estimates are used.
3. State funding changes from SB1 of the 2011 Legislative Session will drastically impact future funding.

### **Expenditure Assumptions**


1. The District will maintain its campus allocation of current amounts.
2. New staff positions will be necessary to accommodate student growth and the opening of new campuses. The District monitors this budget component carefully to ensure that spending remains in line with ongoing resources.
3. The District participates in the Teacher Retirement System Active Care health insurance plan. Contributions by Wylie ISD will equal \$225 per month per employee.
4. All expenditures that are not critical to the direct instructional process will be scrutinized carefully each year.



# Taxable Value Information

**Table 54**

Tax Year as of Jan. 1	Taxable Value	% Change
1999	722,133,790	19.8%
2000	865,437,530	23.2%
2001	1,066,272,719	22.4%
2002	1,305,164,604	19.9%
2003	1,565,409,699	18.4%
2004	1,853,700,906	15.3%
2005	2,138,004,258	15.5%
2006	2,470,214,311	14.5%
2007	2,829,087,169	3.5%
2008	2,927,993,068	2.7%
2009	3,007,049,470	0.2%
2010	3,012,736,849	0.2%
2011	3,070,449,222	0.2%
2012	3,131,858,206	0.2%
2013	3,194,495,371	0.2%
2014	3,258,385,278	0.2%
2015	3,323,552,984	0.2%
2016	3,390,024,043	0.2%
2017	3,457,824,524	0.2%
2018	3,492,402,769	0.1%
2019	3,527,326,797	0.1%
2020	3,562,600,065	0.1%
2021	3,598,226,066	0.1%
2022	3,634,208,326	0.1%
2023	3,670,550,410	0.1%
2024	3,707,255,914	0.1%
2025	3,744,328,473	0.1%
2026	3,781,771,758	0.1%
2027	3,819,589,475	0.1%
2028	3,857,785,370	0.1%
2029	3,896,363,224	0.1%
2030	3,935,326,856	0.1%
2031	3,974,680,124	0.1%
2032	4,014,426,926	0.1%
2033	4,054,571,195	0.1%
2034	4,095,116,907	0.1%
2035	4,136,068,076	0.1%

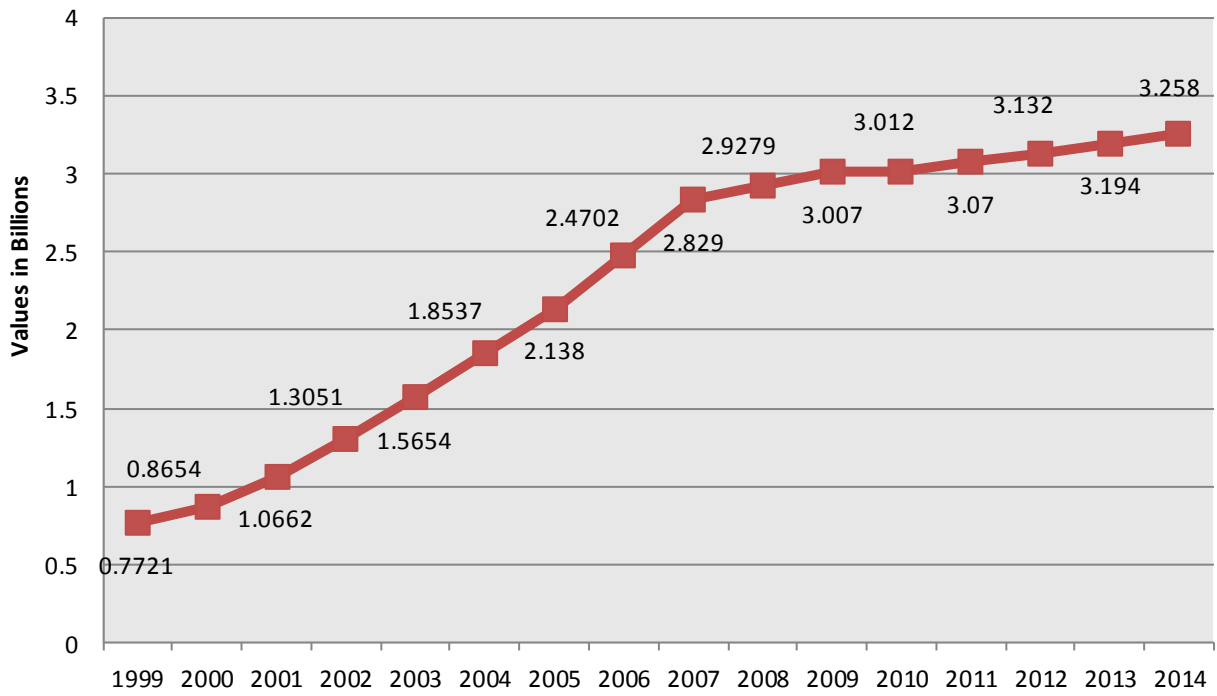
Projected Values 

Source: Collin County Appraisal District  
 Property taxes are calculated on 100% of market values less appropriate exemptions. Taxes are calculated on each \$100 of taxable value.

# Taxable Value Information (Cont.)

Table 55

## Taxable Value Projection



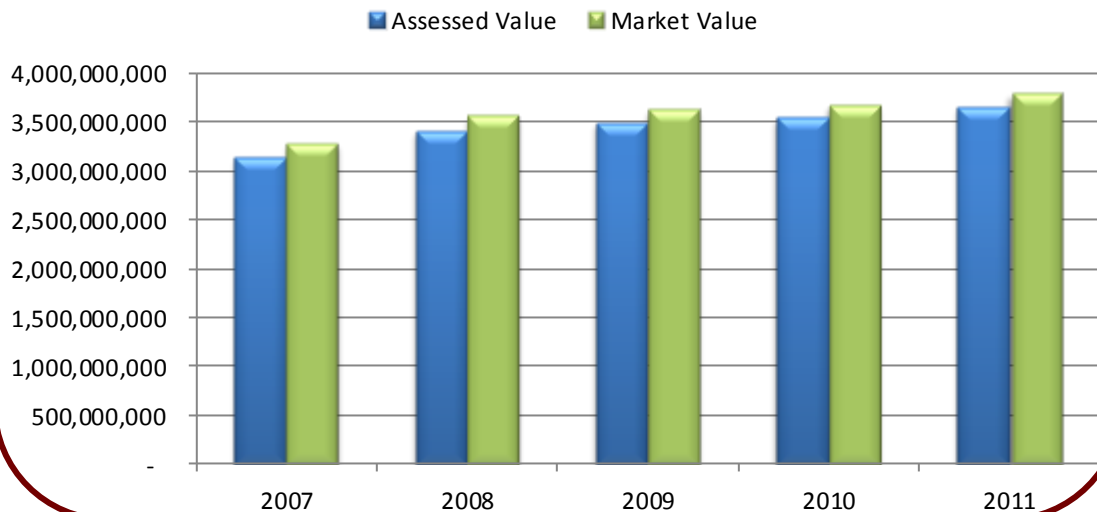
## Taxable Value Information (Cont.)

**Table 56**

### Assessed Value and Market Value of Taxable Property

Tax Year as of Jan. 1	Assessed Value	Market Value	% Difference
2007	3,149,124,106	3,287,024,710	4%
2008	3,411,687,712	3,561,418,792	4%
2009	3,491,551,949	3,632,502,117	4%
2010	3,543,420,947	3,681,427,602	4%
2011	3,658,250,220	3,793,090,880	4%

### Assessed Value and Market Value of Taxable Property



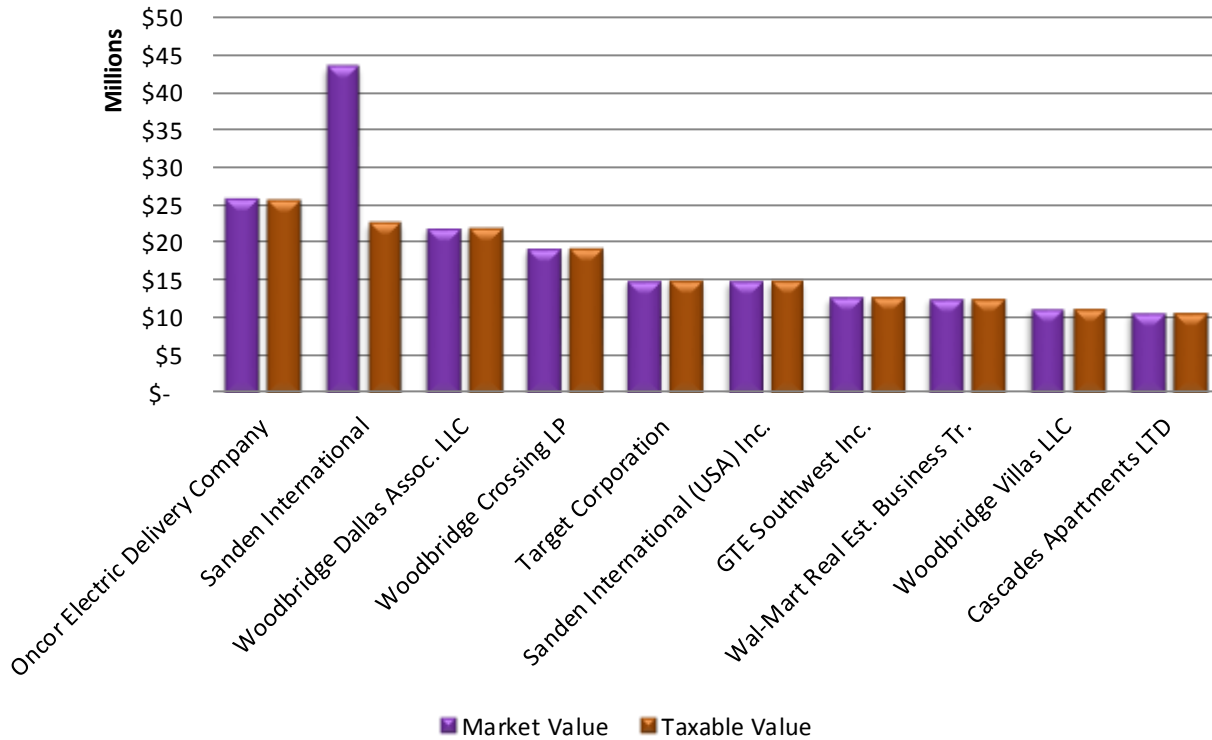
Assessed value is the dollar value assigned by the property tax assessor for the purpose of the taxation. Market value is the price at which an asset would trade in a competitive market. The above graphs reflect the assessed and market values of Wylie ISD.

# Taxable Value Information (Cont.)

**Table 57**  
**2011 Top Ten Taxpayers**  
**(Real and Personal Properties Included)**

<b>Taxpayer</b>	<b>Market Value</b>	<b>Taxable Value</b>
Oncor Electric Delivery Company	\$ 26,032,585	\$ 25,754,286
Sanden International	43,522,220	22,640,388
Woodbridge Dallas Assoc. LLC	22,000,000	22,000,000
Woodbridge Crossing LP	19,209,984	19,209,984
Target Corporation	15,095,723	15,095,723
Sanden International (USA) Inc.	14,952,726	14,952,726
GTE Southwest Inc.	12,730,590	12,730,590
Wal-Mart Real Est. Business Tr.	12,675,502	12,675,502
Woodbridge Villas LLC	11,255,831	11,255,831
Cascades Apartments LTD	10,800,000	10,800,000

## Top Ten Taxpayers for Wylie ISD



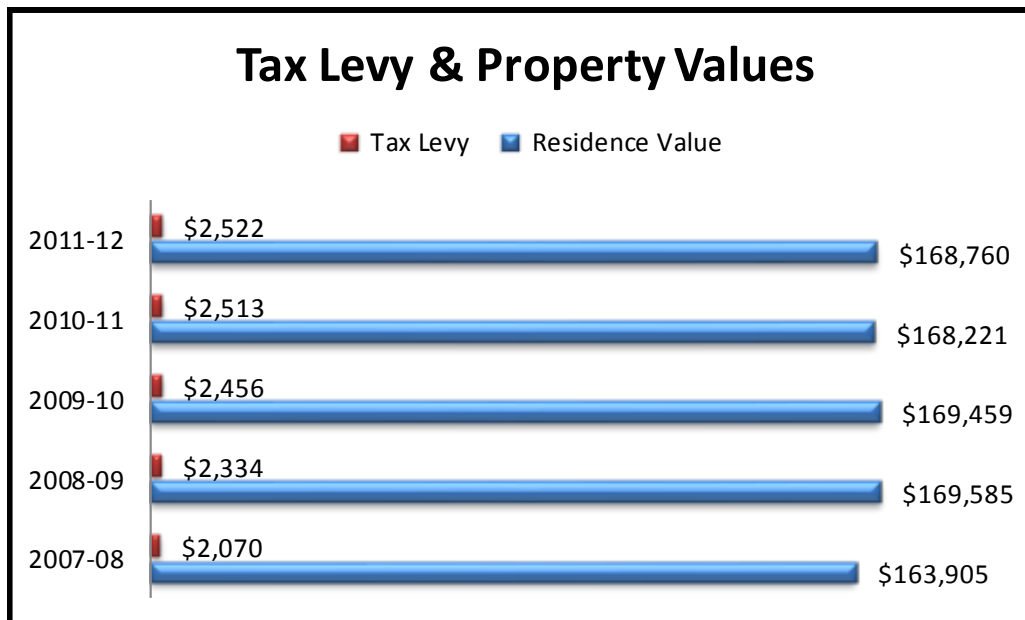
## Wylie ISD Effects of Tax Levy & Rate Changes on an Average Single Family Residence

**What does the proposed tax rate mean to local homeowners?** The following example demonstrates the effect of the adjusting rate. The example also shows the effect on an average home value during that tax year. Every homeowner receives a statewide homestead exemption of \$15,000 to reduce the amount of taxes owed.

An additional exemption is provided for those 65 years and older and disabled tax payers. Their tax levy is frozen at the amount when they received the exemption and can never go up even if their home value or tax rate increases. A constitutional amendment approved by the voters of Texas in May 2007 reduced the cap on the over-65 frozen value at a proportionate reduction as the mandated M&O rate reduction.

**Table 58**

	2007-08	2008-09	2009-10	2010-11	2011-12
Residence Value	\$ 163,905	\$ 169,585	\$ 169,459	\$ 168,221	\$ 168,760
Less: Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Adjusted Taxable Value	148,905	154,585	154,459	153,221	153,760
Rate per \$100 Value	1.3900	1.5100	1.5900	1.6400	1.6400
Tax Levy	\$ 2,070	\$ 2,334	\$ 2,456	\$ 2,513	\$ 2,522



# Student Enrollment Projections

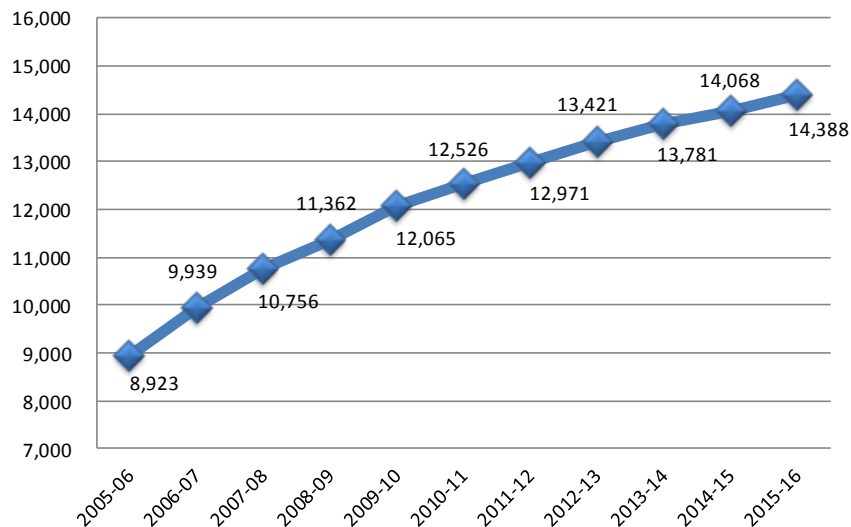
Wylie ISD continues to respond to the enrollment growth needs of the District. According to the District’s demographer, School District Strategies using the New Home Method (Moderate), Wylie ISD’s enrollment should peak at 20,000—25,000 students. At that point the District will be built out within its 41 square miles and no longer subject to the heavy growth of new houses which typically bring new students. When Wylie ISD reaches this point will depend on the rate of development. Other previous district demographic reports have also substantiated this predicted enrollment number.

Growth in the number of students means growth in special sub-population groups such as bilingual students or special education students. Classroom space is impacted by these groups and the addition of regular education students. Enrollment provides the basis for staffing, however, the ADA is the basis for computing state aid. The correlation between the two is very important.

Wylie ISD enrollment has experienced significant increases over the past years: 2005-2006 – fourteen percent growth, 2006-2007—eleven percent growth, 2007-2008—eight percent growth, and in both 2008-2009 and 2009-10—six percent growth. Total PK-12 enrollments in Wylie ISD rose from 3,820 in 1997 to over an estimated 13,000 in 2011-12. Beginning in 2003, annual enrollment increases ranged from 1,000-1,200 students until 2007, which showed a slight decline of over 800 students. For the last four years, increases in enrollment remain stable at an average of 554 students per year.

Long range enrollment projections prepared by the District’s demographer are shown in the table below:

**Table 59**  
**Student Enrollment History and Projections**



# Staffing

As with most school districts anywhere in the nation, the annual operating budget is labor intensive with approximately 84% of its budget going toward salary and benefits. To control the cost of operations, school districts must control labor costs.

The District must balance efficiency with effectiveness. The larger the staffing ratio, the greater the overall efficiency. The District's administration must continually evaluate staffing issues during the budgeting process. Each year staffing changes are made to more effectively operate the District.

State law automatically places restrictions on classroom staffing for kindergarten through grade four with a 22:1 ratio of students to teacher. At the intermediate and secondary level, the District attempts to maintain a ratio of 25:1. Certain classes, however, may exceed this goal.

The Wylie ISD staff has become stabilized over the last year. Any additionally needed staff is essential to provide the necessary educational services ranging from teachers to bus drivers. A decrease in state funding led to a decrease in overall staff through attrition. The table below shows the staffing history for Wylie ISD.

**Table 60**

**Wylie Independent School District  
Staffing History**

	*2007-08	*2008-09	*2009-10	2010-11	2011-12
<b>Professional</b>					
(Superintendent, Assistant Superintendent, Directors, Other Professional, Principal, Assistant Principal, Counselor, Librarian, Nurse)	156	166	175	196	172
<b>Teachers</b>					
(Teacher - Secondary; Teacher - Elementary, Teacher - Special Education)	756	778	807	851	844
<b>Other</b>					
(Paraprofessional, Food Service, Bus Driver, Hourly, Other)	556	593	595	699	680
<b>Total</b>	<b>1,468</b>	<b>1,537</b>	<b>1,577</b>	<b>1,746</b>	<b>1,696</b>
<b>Student Enrollment</b>	10,690	11,305	12,012	12,526	12,971
<b>Staffing Ratios:</b>					
Teaching Staff	14.1	14.5	14.9	14.7	15.4
Total Staff	7.3	7.4	7.6	7.2	7.6

\* Source AEIS



# Future Years Budget Projections

**Table 61**

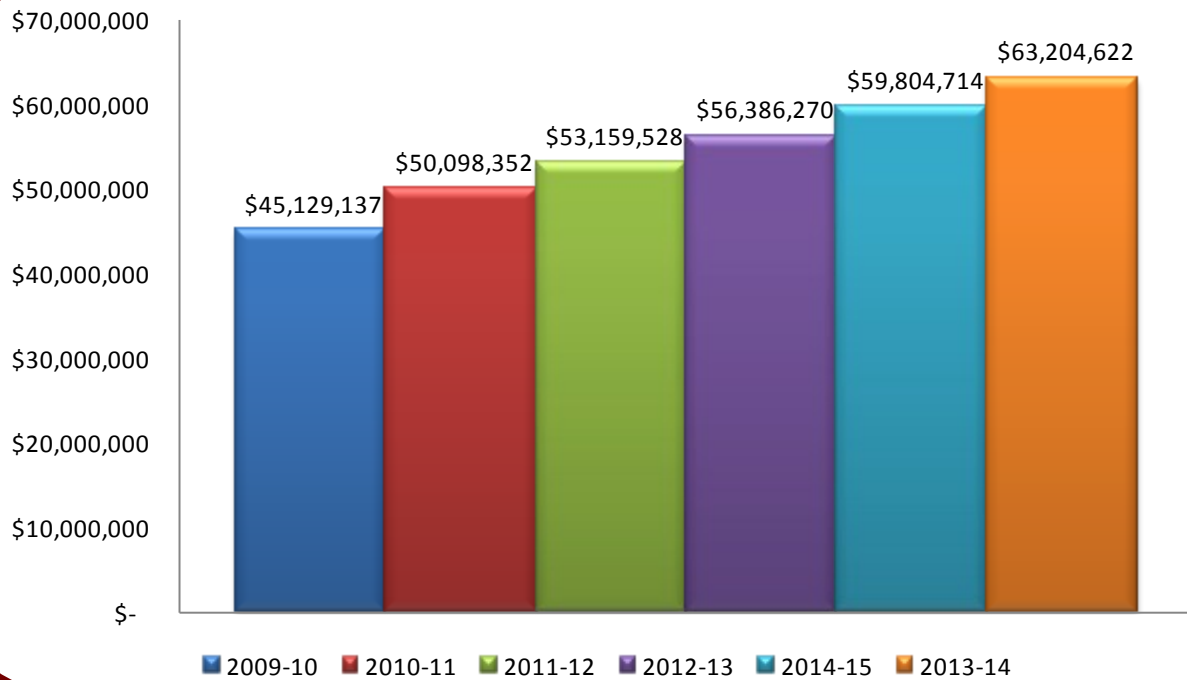
**Wylie Independent School District**  
General Fund  
Projected State Revenues

	2010-11 Unaudited	2011-12 Budget	2012-13 Projected Budget	2013-14 Projected Budget	2014-15 Projected Budget	2015-16 Projected Budget
<b>WADA per Tier II</b>	14,216	13,901	15,102	15,579	16,249	16,948
Target Revenue per WADA	\$ 5,312	\$ 4,906	\$ 4,906	\$ 4,906	\$ 4,906	\$ 4,906
Base Target Revenue	\$ 73,834,171	\$ 72,463,352	\$ 72,432,125	\$ 74,718,364	\$ 77,767,221	\$ 81,111,212
Minimum Gain (\$120 per WADA)	1,705,920	1,668,120	1,812,240	1,869,480	1,949,868	2,033,712
New Instructional Facilities Adjustment	58,000	-	-	-	-	-
<b>TOTAL TARGET REVENUE</b>	<b>\$ 75,598,091</b>	<b>\$ 74,131,472</b>	<b>\$ 74,244,365</b>	<b>\$ 76,587,844</b>	<b>\$ 79,717,089</b>	<b>\$ 83,144,923</b>
M&O Taxes	\$ 31,551,102	\$ 31,584,949	\$ 31,556,687	\$ 31,584,949	\$ 32,153,478	\$ 32,732,241
State Formula Funds	40,237,416	38,437,368	43,463,406	46,071,210	48,835,483	51,765,612
State Aid for Tax Reduction	4,112,491	4,109,155	-	-	-	-
Total Compressed Tier	\$ 75,901,009	\$ 74,131,472	\$ 75,020,093	\$ 77,656,159	\$ 80,988,961	\$ 84,497,853
Tier II						
"Golden Pennies" M&O Taxes	\$ 1,892,971	\$ 1,895,002	\$ 1,917,606	\$ 1,895,002	\$ 1,895,002	\$ 1,895,002
"Golden Pennies" State Aid	3,264,513	3,116,332	3,430,631	3,761,655	3,951,713	4,203,083
"Copper Pennies" M&O Taxes	3,468,555	3,472,276	3,515,610	3,472,276	3,472,276	3,472,276
"Copper Pennies" State Aid	1,565,313	1,419,810	1,708,218	2,049,776	2,049,777	2,049,777
Staff Salary Allotment	376,250	376,250	376,250	381,000	386,000	391,000
<b>Total General Fund State Aid</b>	<b>\$ 49,555,983</b>	<b>\$ 47,458,915</b>	<b>\$ 48,978,505</b>	<b>\$ 52,263,641</b>	<b>\$ 55,222,973</b>	<b>\$ 58,409,472</b>

Based on SB(1) special session, 82nd Legislative Session

## Future Years Budget Projections (Cont.)

Table 62



### Assumptions:

1. State aid and tax levy increases are based on the application of Senate Bill 1 from the 2011 Legislative Session and the current effects on public education finance.
2. Growth in revenue is affected by caps on revenue sources from the state, increased student enrollment and maximizing the local option M&O tax rate.
3. Budget estimates have been made in an effort to maintain a healthy fund balance reserve of at least 12% of operating expenditures.

## *Future Years Budget Projections (Cont.)*

The District's budgeting process is more than just funding the next fiscal year's operations. The Board of Trustees and district administration anticipate major budget concerns two to five years into the future. A list of these budget considerations is shown below:

1. State funding changes from SB1, 82nd Legislative Session will significantly impact future revenue projections.
2. The continuation of development, renovations and additions, as needed for a safe and secure environment.
3. Salary and benefit costs will continue to escalate due to competition for staff between neighboring school districts.
4. The District enrollment growth will require new staff increases both for direct instructional positions and support positions.

Projections for future budget years are listed on the following page:

# Future Years Budget Projections (Cont.)

**Table 63**

<b>Future Budget Projections (Millions)</b>						
<b>General Fund</b>						
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Revenues	93.1	89.4	89.5	89.6	89.7	89.8
Expenditures	(90.8)	(89.4)	(89.5)	(89.6)	(89.7)	(89.8)
Net	2.3	0.0	0.0	0.0	0.0	0.0
Other Sources	0.0	0.0	0.0	0.0	0.0	0.0
Other Uses	0.0	0.0	0.0	0.0	0.0	0.0
Net	0.0	0.0	0.0	0.0	0.0	0.0
Beginning Fund Balance	13.7	16.0	16.0	16.0	16.0	16.0
Ending Fund Balance	16.0	16.0	16.0	16.0	16.0	16.0
<b>Debt Service Fund</b>						
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Revenues	18.4	18.8	19.2	19.6	20.2	20.6
Expenditures	(17.0)	(19.5)	(19.2)	(19.6)	(20.2)	(20.6)
Net	1.4	(0.7)	0.0	0.0	0.0	0.0
Beginning Fund Balance	17.0	18.4	17.7	17.7	17.7	17.7
Ending Fund Balance	18.4	17.7	17.7	17.7	17.7	17.7
<b>Student Nutrition Fund</b>						
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Revenues	4.8	4.7	5.0	5.4	5.8	6.3
Expenditures	(4.5)	(4.7)	(5.0)	(5.4)	(5.8)	(6.3)
Net	0.3	0.0	0.0	0.0	0.0	(0.0)
Beginning Fund Balance	1.1	1.4	1.4	1.4	1.4	1.4
Ending Fund Balance	1.4	1.4	1.4	1.4	1.4	1.4

## Benchmarks

Each year, as the District staff prepares the annual budget, various comparisons are made between Wylie ISD and neighboring school districts and with the State to validate how the District's resources are used. These comparisons are called benchmarks.

The benchmarks also help to put into perspective information that people hear through the media. Hopefully, the reader of these tables, charts and graphs will be enlightened about how Wylie ISD manages its resources.

The following pages compare 2009-2010 Academic Excellence Indicator System (AEIS) data between Wylie ISD and the State as a whole. This is the latest information available on the Texas Education Agency website. The data has been condensed to percentages, per student costs and ratios to enable the reader to digest key elements of school district spending.

Administrative costs, instructional spending and adequate amounts needed to fund education have become very political in Texas over the past several years. Wylie ISD is certainly focused on instruction and student performance results as indicated by continued improvement on academic indicators.

This section on benchmarks should reflect favorably on Wylie ISD as a school district that focuses on student academic performance and fiscal accountability.



# Benchmarks (Cont.)

**Table 64**  
**Wylie Independent School District**  
 Benchmark Data - Comparison to State

	<u>Wylie ISD</u>		<u>State</u>	
<b>Students Enrolled</b>	12,012	100.0%	4,824,778	100.0%
<b>Total Staff</b>	1,577.1	100.0%	659,820.6	100.0%
Professional	982.4	62.3%	416,978.9	63.2%
Teachers	806.9	51.2%	333,006.8	50.5%
Professional Support (Nurses, Librarians, Counselors, Diagnosticians, Coordinators, etc.)	113.2	7.2%	58,575.8	8.9%
Campus Administrators (Principals, Asst. Principals)	43.0	2.7%	18,543.4	2.8%
Central Administration	19.2	1.2%	6,852.9	1.0%
Educational Aides	148.3	9.4%	64,700.8	9.8%
Auxillary (Maintenance, Student Nutrition, Clerical, Bus Drivers, etc.)	446.5	28.3%	178,140.9	27.0%
<b>Ratios:</b>				
Student to Teacher		14.9		14.5
Student to Total Staff		7.6		7.3
Teacher to Central Office Administration		42.0		48.6
Teacher to Campus Office Administration		18.8		18.0
Teacher to Professional Support Staff		7.1		5.7
Teacher to Educational Aides		5.4		5.1
Instructional Expenditure Ratio		63.7%		64.4%
<b>Per Student Expenditures</b>				
Total Operating	\$ 7,653	100.0%	\$ 8,572	100.0%
Instruction	4,465	57.5%	4,976	58.0%
School Leadership	448	5.7%	482	5.6%
Central Administration	221	3.2%	266	3.1%
Other Operating	2,519	32.9%	2,848	33.2%
<b>Total Expenditures</b>				
Operating Expenditures	\$ 86,512,893		\$ 40,525,145,922	
Non-Operating (Debt Service, Community Service, Facilities, Acquisition/Construction)	17,555,616		13,774,794,693	
Operating Expenditures (without Student Nutrition)	82,374,951		42,644,764,907	
Instruction	\$ 50,472,997		\$ 23,523,496,019	
Instruction as % of Operating and Non-Operating Expenditures		48.50%		43.32%
Instruction as % of Operating Expenditures		58.34%		58.05%
Instruction as % of Operating Expenditures Less Student Nutrition		61.27%		55.16%
Instruction/Co-Curricular	\$ 52,848,163		\$ 24,589,352,330	
Instruction/Co-Curricular as % of Operating		61.09%		60.68%

Source: 2009-2010 Academic Excellence Indicator System (AEIS)

# Benchmarks (Cont.)

Table 65

## Wylie ISD Staffing Percentage

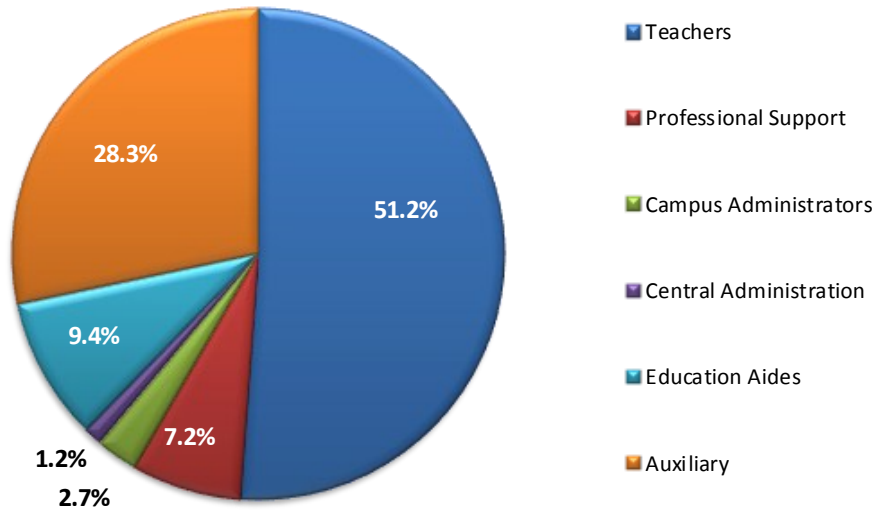
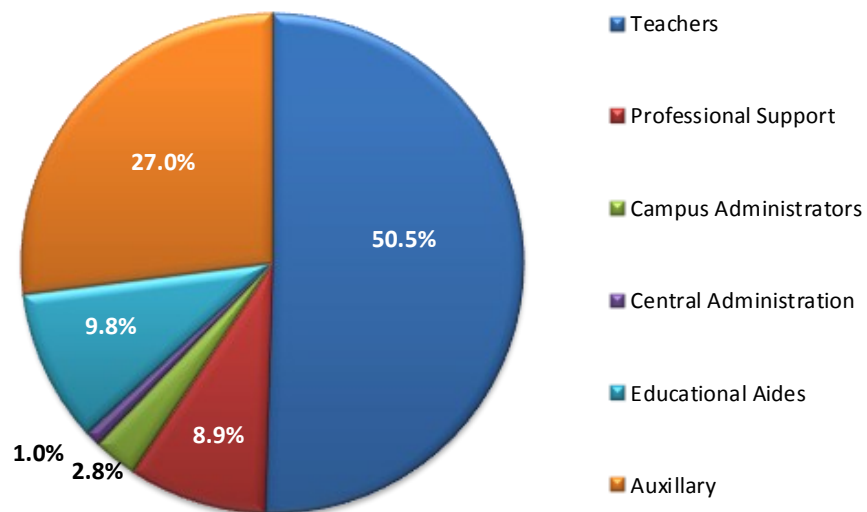


Table 66

## State Staffing Percentages



# Benchmarks (Cont.)

Table 67

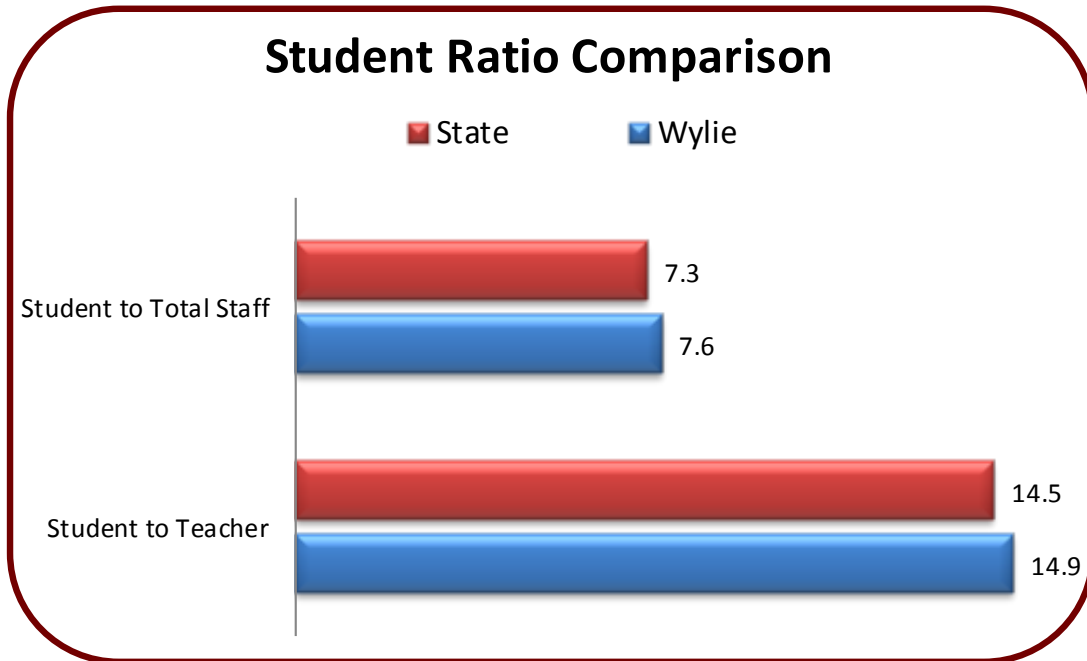
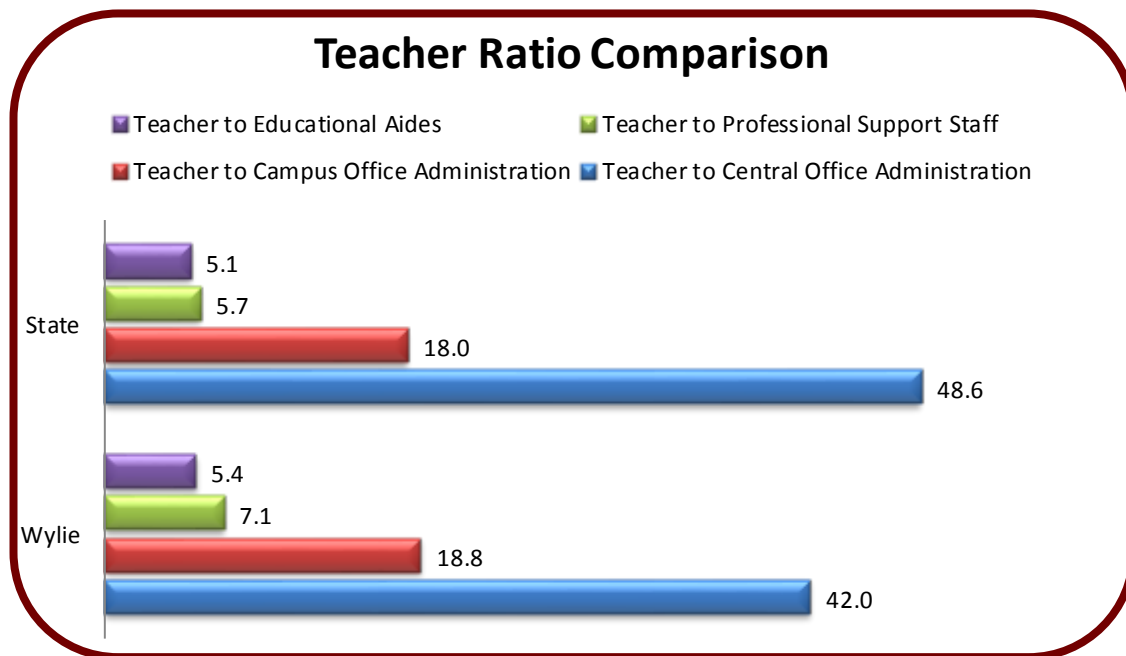


Table 68





# Benchmarks (Cont.)

Table 69

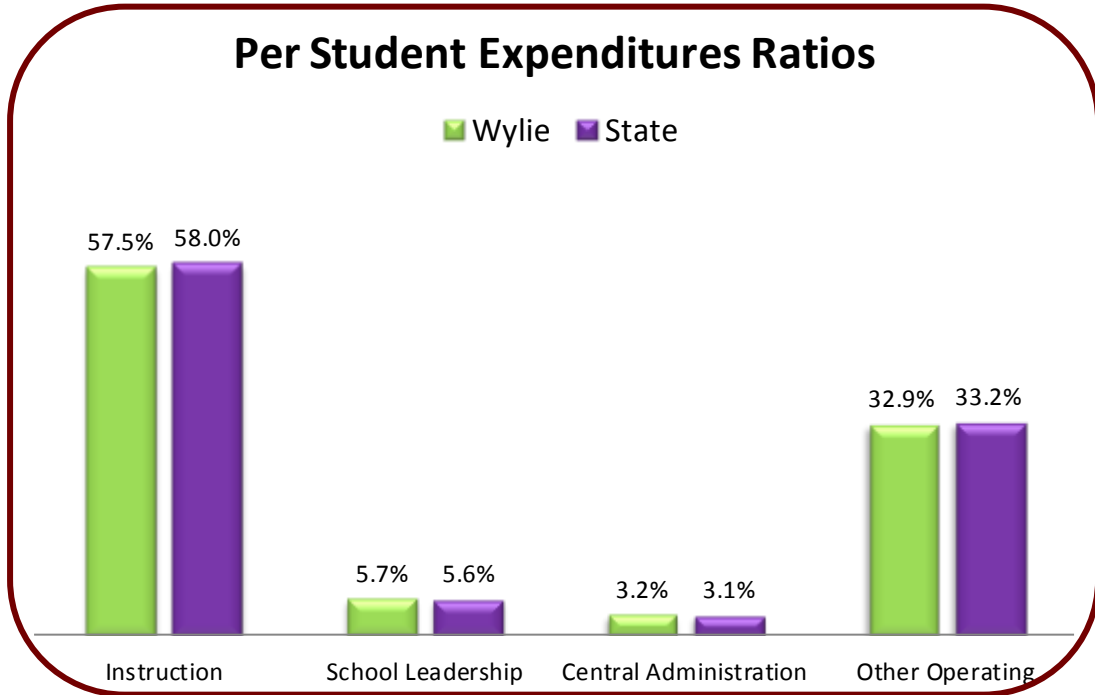
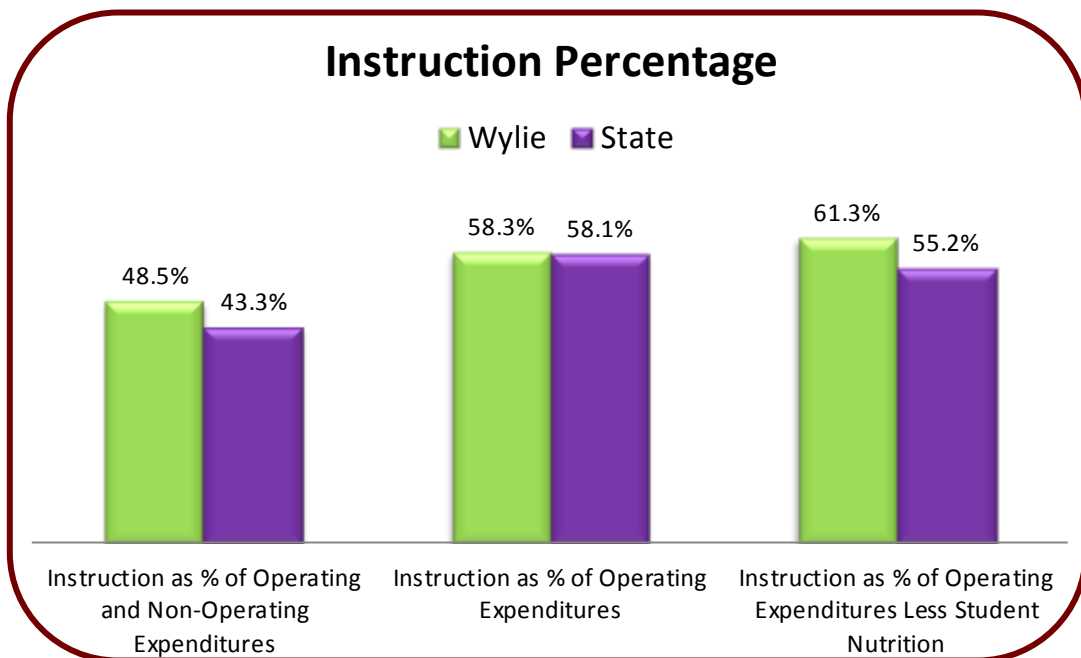


Table 70



## Benchmarks (Cont.)

### Student Nutrition

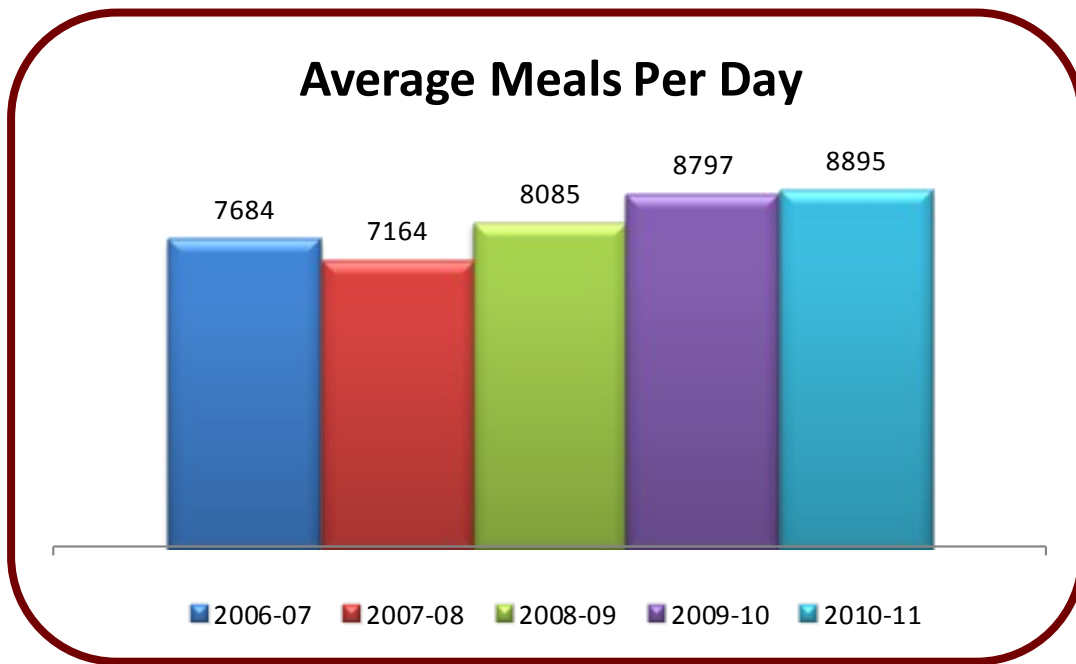
The Student Nutrition Department administers the National School Lunch Program and Breakfast Program for all Wylie ISD schools. The following represents major areas of responsibility.

Department responsibilities include approving and maintaining applications for federally subsidized lunch and breakfast meal benefits for income eligible students. From 2009-10 to 2010-11 the District recognized a 0.79% increase in the number of students participating in the free and reduced price. In 2010-11, 29.99% of students participated in free and reduced price meals with 31% of students participating in full price meals.

Overall participation in the reimbursable meal program is highest in the elementary schools. On a daily basis, about 75% of students choose a reimbursable meal. Participation at the middle schools is lower due to the change in purchasing and eating habits. Older students prefer the ala carte menu to the plate lunch. The high schools serve the majority of meals on an ala caret basis.

Adult meal participation from 2009-10 to 2010-11 decreased by 19.1%.

Table 71



# Benchmarks (Cont.)

## Student Nutrition

Table 72

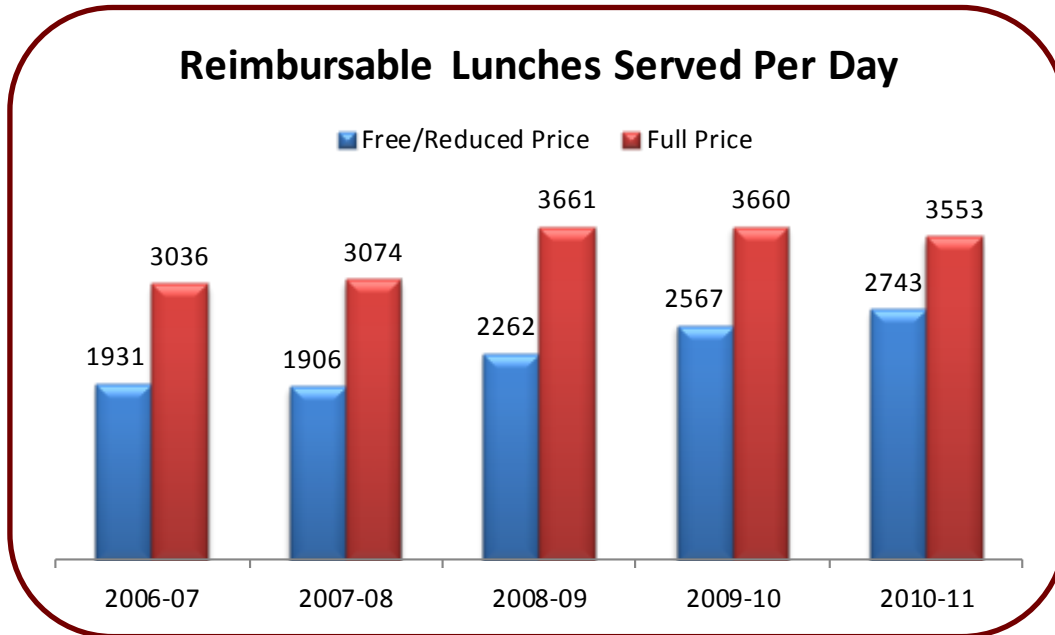
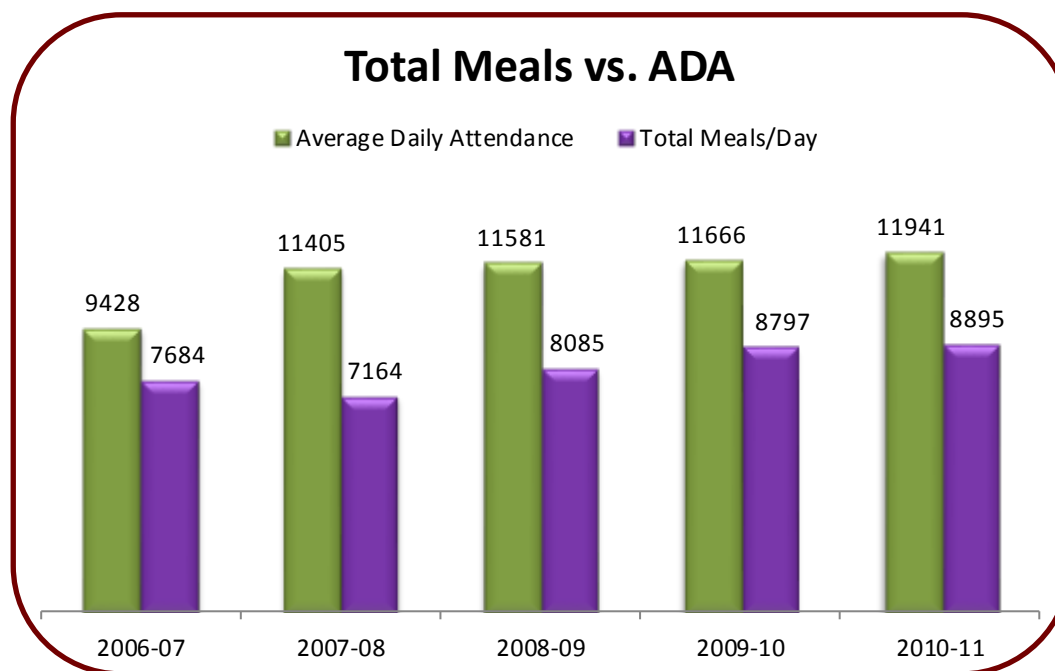


Table 73



## Benchmarks (Cont.)

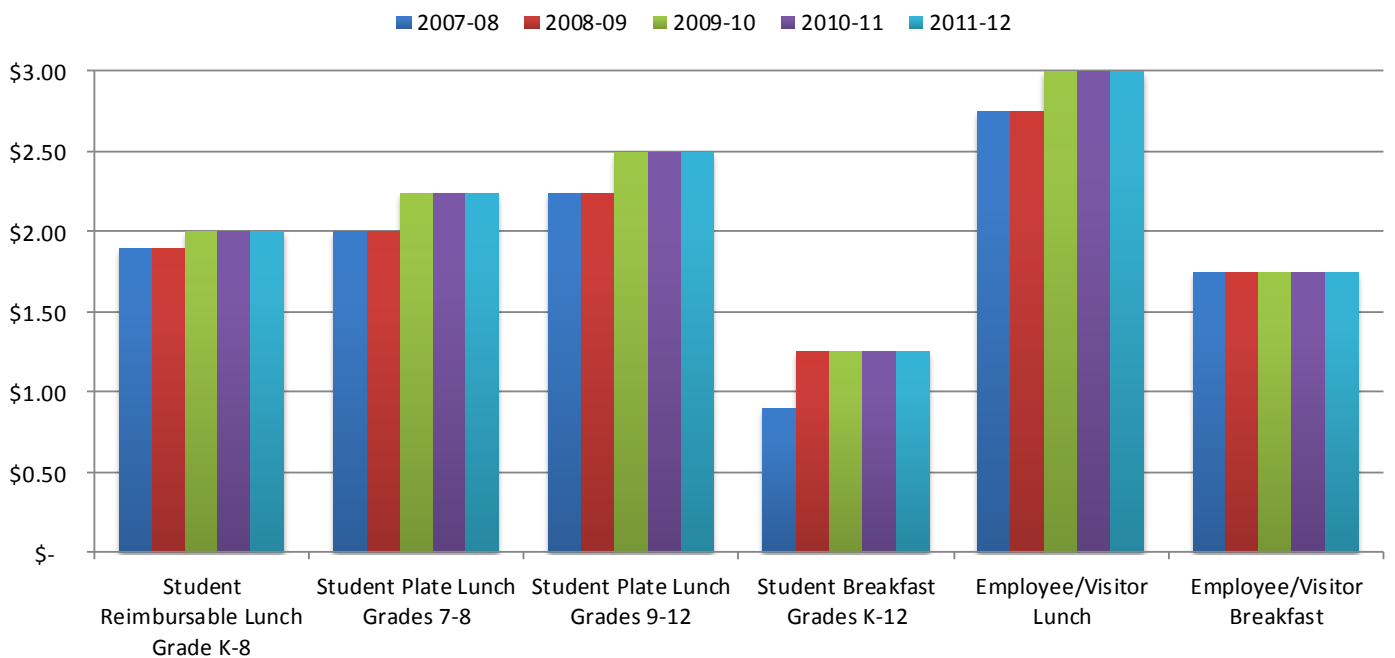
In order for the Student Nutrition Department to remain financially accountable, evaluation of productivity and meal pricing are key factors to monitor. All meal prices remained the same for three years.

Below is a table of Wylie ISD meal pricing history for the past five years.

### Wylie ISD Meal Pricing History

Table 74

	2007-08	2008-09	2009-10	2010-11	2011-12
Student Reimbursable Lunch Grade K-8	\$ 1.90	\$ 1.90	\$ 2.00	\$ 2.00	\$ 2.00
Student Plate Lunch Grades 7-8	2.00	2.00	2.25	2.25	\$ 2.25
Student Plate Lunch Grades 9-12	2.25	2.25	2.50	2.50	\$ 2.50
Student Breakfast Grades K-12	0.90	1.25	1.25	1.25	\$ 1.25
Employee/Visitor Lunch	2.75	2.75	3.00	3.00	\$ 3.00
Employee/Visitor Breakfast	1.75	1.75	1.75	1.75	\$ 1.75



## Benchmarks (Cont.)

### School Transportation Funding and Reporting

Texas Education Code (TEC) References: §34.002 states that the Department of Public Safety (DPS) will establish safety standards for school buses; §34.003 establishes what type of vehicles may be used to transport students; §34.007 provides that school boards may establish economical publish school transportation systems and states that school bus drivers must meet the standards and qualifications adopted by the DPS. §42.155 establishes what student transportation provided by a school board is eligible for funding.

General Appropriations Act: Article III establishes the funding rates for eligible transportation.

**History/Relevant Background Information:** The legislature has historically provided funding assistance to school districts that provide student transportation. Basic funding is for home-to-school transportation provided to regular eligible students who live more than two miles from their campus of regular attendance and for special education students who require special transportation to attend school. There is also a provision for limited funding of transportation provided to regular eligible students who live fewer than two miles from their campus if they live in an area designated as a hazardous traffic area by the school board. Additionally, if a district establishes that an extreme hardship case exists and a student needs to be transported to or from school by a parent or parent's designated agent, the district is eligible for funding of mileage if it reimburses the parent for providing the transportation.

Statute provides for funding of transportation of students between campuses or between a campus and another locatoin to attend career and technology instruction. According to agency policy, a school district may also be eligible for funding of transportation of students between campuses to attend a gifted and talented, parenting life skills, or language class that is not available at the campus where the students attend general academic classes.

After the completion of each school year, districts must file two reports, the Transportation Route Services Report and the Student Transportation Operations Report. The Route Services Report is for the reporting of eligible service (mileage and ridership) that the district provided during the school year and is the primary source for determining a district's transportation allotment. The Operations Report is a report of all costs and all mileage a district incurred for student transportation and includes ineligible service, such as transportation to and from field trips or sports activities.

Current legislative funding rates for student transportation were established in 1984.

**Description of Program/Funding Element:** The transportation allotment is part of overall Foundation School Program (FSP) funding and is included as a separate line item on the *Summary of Finances*. Districts report transportation data through the web-based FSP Payment System.

# Benchmarks (Cont.)

## Transportation

Standard mileage sharply increased from 2005-06 to 2006-07 by 31%. This was primarily due to adding additional routes to accommodate student growth. For 2008-09, Wylie ISD began condensing bus routes by adjusting start and end times for all campuses which resulted in a savings of approximately \$300,000 and a decrease in mileage by 16.2%. The percentage of students needing transportation services increased to by 54.6% between 2005-06 and 2010-11. The sharp increase in Mileage by Type for 2010-11 is due to TEA no longer requiring districts to remove mileage on routes that would be considered to or from schools when bus is unloaded.

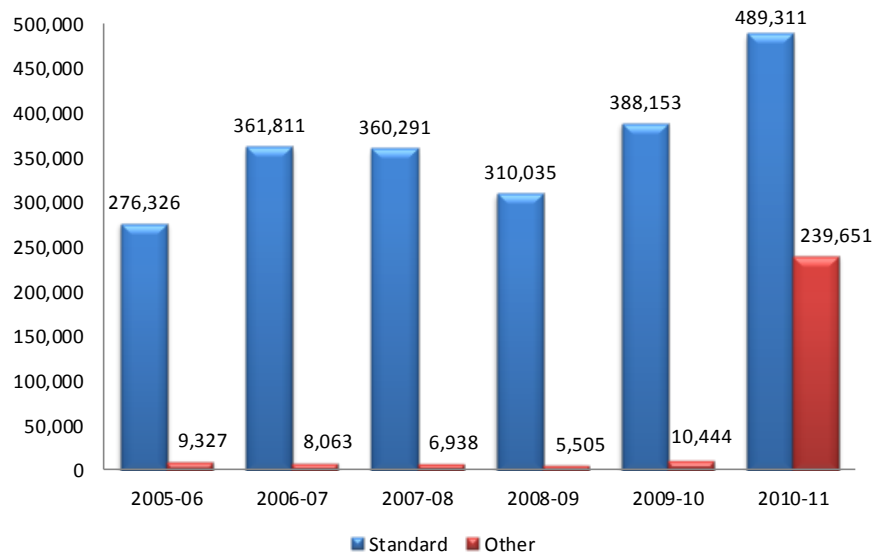
**Table 75**

**Average Daily Ridership**



**Table 76**

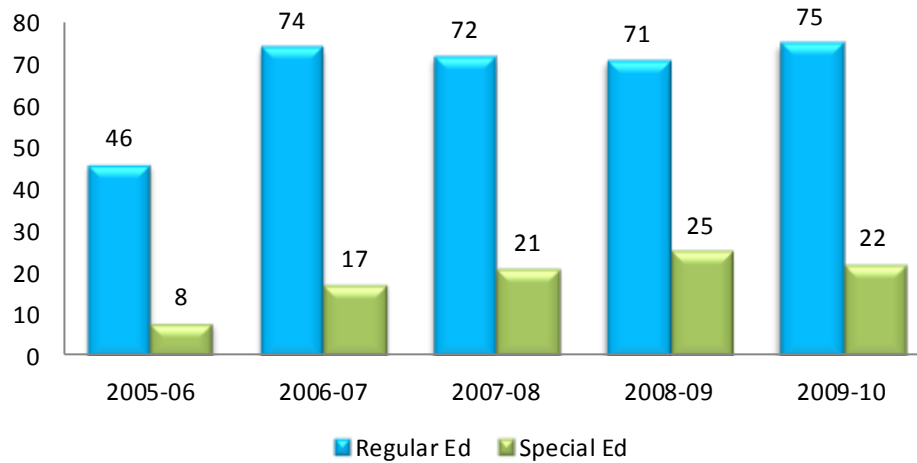
**Mileage By Type**



## Benchmarks (Cont.)

**Table 77**

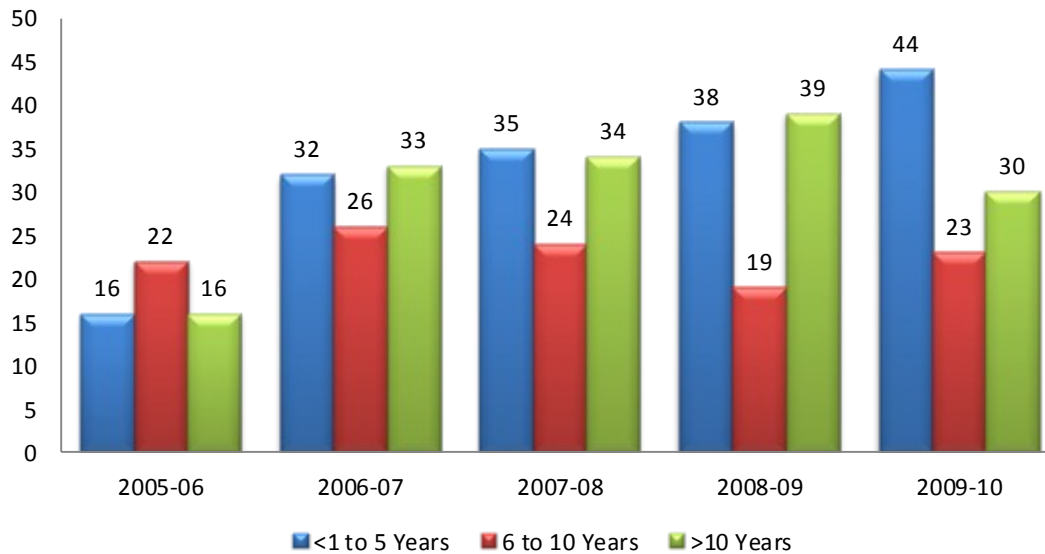
### Number of School Buses



*2010-11 data was not available at the time of this report.*

**Table 78**

### Buses By Age



*2010-11 data was not available at the time of this report.*

# Risk Management

The Wylie Independent School District is a member of the Texas Association of School Boards Risk Management Fund, a state governmental, inter-local pool with over 1,100 members throughout the State of Texas. General and liability coverage as well as workers' compensation coverage is also through an inter-local pool with Texas School Cooperative Property and Casualty.

Wylie ISD continues to grow at a moderate rate when compared to surrounding districts. For the 2011-12 school year, Wylie ISD has insurable values of \$323,492,136 for buildings and contents. Decreases are seen with district vehicles, which have reduced from a total of 151 vehicles in 2010-11 to 139 vehicles for 2011-12 school year. Student data indicates an estimated increase of approximately 500 students from 2010 to 2011. Staffing data for 2011-12 reflects a decrease of 45 employees over 2010-11.

**Table 79**

## Property Casualty Coverage Summary

Buildings/Business Personal Property		
Deductibles per occurrence		
All perils, excluding wind and hail	\$	25,000
Wind and hail	\$	50,000
Replacement Costs	\$	323,492,136
General Liability		
Limit per occurrence	\$	1,000,000
Deductible	\$	1,000
Employee Benefits Liability		
Each employee	\$	100,000
Educators Legal Liability		
Each employee	\$	1,000,000
Deductible	\$	1,000
Automobile Coverage (Buses/Other Vehicles)		
Liability Limit	\$	300,000
Deductible	\$	1,000



# Instructional Improvement

## 2011 Accountability Indicators / Significant Changes

### Standard Indicators

**Exemplary Standard remains at 90% in all subjects**

**Recognized Standard remains at 80% in all subjects**

**Acceptable Standard changes to:**

R/ELA ≥	70%
Writing ≥	70%
Social Studies ≥	70%
Mathematics ≥	65%
Science ≥	60%

### **Underreported Students**

A district that underreports more than 150 students or more than 3.0% of its prior year students cannot be rated Recognized or Exemplary. The School Leaver Provision does not apply .

### Other Indicator Changes

**TAKS – Modified and TAKS Alternate:** Performance on TAKS Modified and TAKS Alternate will be included in the TAKS performance for accountability in 2010.

**Commended Performance:** This base indicator has been added to the 2011 accountability system. Campuses and districts are evaluated on the percent of students who score high enough on the TAKS reading and mathematics to achieve Commended Performance.

**ELL Progress Indicator:** This base indicator has been added to the 2011 accountability system. Campuses and districts are evaluated on the percent of current monitored limited English proficient students who meet the TAKS reading/ELA standard or the criteria on the Texas English Language Proficiency Assessment System reading component.

# *Instructional Improvement (Cont.)*

## **Elementary School Academic Programs**

### **Curriculum Overview:**

Elementary campuses include grades Pre-kindergarten through grade 4. Elementary academic programs include Art, Computer Literacy, Developmental/Readiness Activities, Health, Language Arts, Math, Music, Physical Education, Reading, Science, Social Studies, and Spelling. In addition to regular classroom offerings, the following programs are available at all campuses to meet the needs of every student: WINGS (Gifted/Talented), Alphabet Phonics, Content Mastery (CMC), special education resource and speech therapy. English as a Second Language (ESL) is available at all campuses and a bilingual program is also offered.

Two of the ten elementary campuses use a Dual Language program to serve the needs of Bilingual students at the elementary grades. The first year for the program was 2007-2008. In the program, students become proficient in both English and Spanish regardless of their home language.

Every campus has a counselor, nurse, library specialist, art teacher, music teacher and physical education teacher. Teachers with special training in Alphabet Phonics, Gifted/Talented, and Special Education are at all schools. Additionally, each campus has a curriculum instruction coach whose main role is to assist teachers in designing engaging instruction for all students.

### **Technology:**

Every elementary school has Internet connections in each classroom with additional connections in specialized areas, videoconferencing capabilities, multimedia presentation stations for teacher and student use, a closed circuit broadcasting system, an integrated computer lab, an integrated library, and digital signage systems in each school foyer.

### **Texas Assessment of Knowledge and Skills Exams**

The State of Texas replaced the TAKS (Texas Assessment of Knowledge & Skills) exam with the State of Texas Assessments of Academic Readiness (STARR™) exam this school year, 2011—2012. Students in grades 3 and 4 take the exam. All students in these grades take reading and math exams. Fourth graders also take a writing exam.

# *Instructional Improvement (Cont.)*

## **Intermediate School Academic Programs**

### **Curriculum Overview:**

Intermediate campuses include grades 5 and 6. Intermediate school students take required courses in English, Math, Social Studies and Science. In additions, students take music, physical education, health, and art. Students in grade 6 may choose Band or Choir as a fine arts option.

### **Technology:**

Every intermediate school has Internet connections in each classroom with additional connections in specialized areas, videoconferencing capabilities, multimedia presentation stations for teacher and student use, a closed circuit broadcasting system, several integrated computer labs, an integrated library, and digital signage systems in each school foyer.

## **Junior High School Academic Programs**

### **Curriculum Overview**

Junior high campuses include grades 7 and 8. Junior high school students take required courses in English, Math, Social Studies and Science. Seventh grade electives include Art, Athletics, Band, Choir, Computer Applications, Computer Telecommunications, Physical Education, Speech, Theatre Arts, and Yearbook. Additional electives open to eighth graders include: Career Investigation, Leadership, Literary Exploration, PALs (Peer Assistance and Leadership), Peer Helpers, and Spanish I (1 high school credit). In addition, students also take a career pathways course to assess their career interests. Once students complete this course, they have a four-year plan on file to use as they move through high school.

In addition to regular classroom offerings, the following programs are available at all campuses to meet the needs of every student: Alphabet Phonics, Mainstream, Special Education Resource, Speech Therapy and English as a Second Language (ESL). The WINGS Gifted/Talented program is offered at each junior high campus. Students may participate in the Duke University Talent Search for gifted students.

Each junior high campus supports an active Student Council as well as a National Junior Honor Society. A dance/drill team, a step team, and cheerleading squad are available for students. The Friends of Rachel, a benefit of Rachel's Challenge, is an active organization at each junior high campus.

# *Instructional Improvement (Cont.)*

## **High School Academic Programs**

### **High School Configuration Overview**

Wylie ISD has three high schools – Wylie East High School, Wylie High School, and the Choice High School. Wylie High School and Wylie East High School currently serves the districts 9th, 10th, 11th, and 12th grade students.

The Choice High School currently serves students in grades 11 and 12 who desire a different high school experience. Students at the Choice High School complete the same graduation requirements and the same curriculum as do students at our comprehensive high schools. The structure of the school day and the instructional delivery is individualized for each student at the Choice High School.

### **Curriculum Overview:**

Students at Wylie East High School and Wylie High School utilize a traditional seven period schedule. Advanced opportunities offered include the Humanities program for students in the Gifted/Talented program as well as Pre-Advanced Placement and Advanced Placement courses. Special Education programs, offered through the Special Services Department, are individualized and based on student needs and eligibility.

Advanced courses offered include the Humanities program for students in the Gifted/Talented program, Pre- AP and AP (Advanced Placement) courses and dual credit college-level courses through Collin County Community College. Career technology courses range from Agricultural Science to Culinary Arts to Advanced Computer Applications. Tech Prep helps students bridge from school to work through community college courses. Wylie East High School and Wylie High School is committed to the success of every student. Individualized educational options, including one-on-one tutoring, are designed to enable every student to graduate. Special Education programs, offered through the Special Services Department, are individualized and based on student needs and eligibility. The Wylie High School Curriculum Handbook and the Wylie East High School Curriculum Handbook each have a full listing of courses.

# Instructional Improvement (Cont.)

## High School Academic Programs (Cont.)

### Technology

Classrooms, media centers, and student work centers at both high schools offer students a variety of technological tools. Wylie East High School and Wylie High School also feature a local area network running on fiber optic cables. The high school LANs are also connected to the WISD wide area network (WAN). Every classroom has 8 network drops with Internet access. Wylie East High School and Wylie High School have technology labs for business, journalism and broadcasting, a multimedia lab, a CAD lab and academic support computer labs. In addition, there is a closed circuit broadcasting system, networked CD ROM multimedia computers in classrooms, an integrated computer lab, and an integrated library.

### F. O. Birmingham Memorial Land Trust

The high school campuses are recipients of the 1940 and 1950 Birmingham Land Trust. The fund was created on the 19th day of November, 1940, by T.F. Birmingham and Hattie A. Birmingham as a memorial to their oldest son, Franklin Ovid Birmingham, who died on October 9, 1911 and is buried at the Wylie Cemetery at Wylie, Collin County, Texas.

The trust was established to provide students an opportunity to excel in career pathways. Today, funds from this trust enhance courses such as Culinary Arts, Electronics, Health Science Technology, Manufacturing and Welding, Agricultural Science, Child Management, Construction, Micro Computer Applications, Media Technology, Web mastering, and Architectural Design.

The 1950's trust enhances advanced chemistry and the sciences as well as Advanced American History.

Enhancements to these high school curricular courses average over \$450,000 per academic year.



# Instructional Improvement (Cont.)

## High School Academic Programs (Cont.)

### Pearl Birmingham Scholarship Fund

T.F. Birmingham of Tulsa, Oklahoma established the Pearl Birmingham Scholarship Fund in 1947, in order to comply with a request by his sister, Miss Pearl Birmingham, who died in 1946. Miss Pearl, as her friends and students knew her, spent most of her life teaching school. She began her teaching career in Wylie where she taught first and second grades. In her will, she left 1,000 shares of common stock in the Standard Oil Company of Ohio to support an annual scholarship to be given to an outstanding Wylie High School graduate.



Each Wylie ISD high school will award an equal number of scholarships. The annual scholarship awards will be as follows:

**3—\$15,000 scholarships at each high school;**

**5—\$2,500 scholarships at each high school.**

The Wylie ISD Board of Trustees annual reviews the amount of the scholarship fund to determine amounts awarded.

### High School Extra-Curricular Activities

Interscholastic competition in a wide variety of athletic and academic pursuits among Texas public schools is governed by the University Interscholastic League (UIL).

Boys Athletics: Baseball, Basketball, Cross Country, Football, Golf, Soccer, Tennis, Track, Wrestling, Girls Athletics: Basketball, Cross Country, Golf, Soccer, Softball, Tennis, Track, Volleyball, Power Lifting, Band, Business Professionals of America, Choir, Color Guard, Drill Team, Family, Career and Community Leadership in America, Fellowship of Christian Athletes, French Club, Friends of Rachel, Future Farmers of America, Skills USA, National Forensic League, National Honor Society, Newspaper Staff, Peer Assistance and Leadership (PALs), Science Club, Spanish Club, Special Olympics, Student Council, Texas Association of Future Educators, Theatre Arts, UIL Academic Competitions, Yearbook Staff and more.

# Instructional Improvement (Cont.)

## District Programs

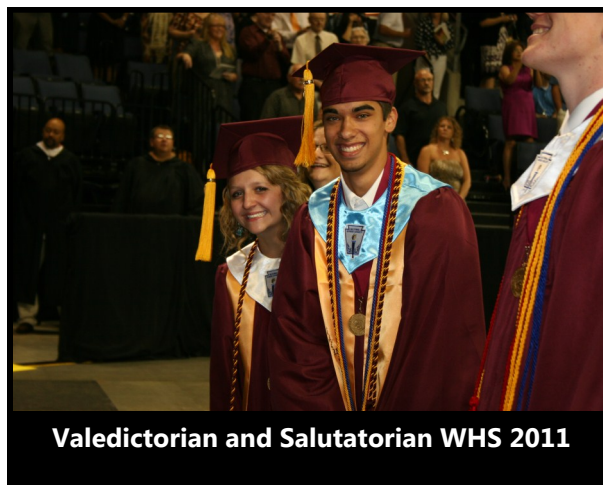
### Gifted/Talented Services

W.I.N.G.S. (Wylie's Inquisitive and Naturally Gifted Students) serves GT students on a weekly basis: kindergarten, 30 minutes; grade 1, 60 minutes; grades 2-4, 90 minutes. The mission of W.I.N.G.S. is to provide a challenging learning environment that nurtures the unique potential of gifted students so that as citizens of a global society in the twenty-first century they can contribute ethically and productively in ways commensurate with their abilities. Students are challenged to develop and apply their talents through a variety of activities and projects that provide students opportunities to think in more deep and complex ways.

Intermediate school students are served daily via a GT English/Language Arts class. A GT math class is being piloted at Draper Intermediate during the 2011-2012 school year and will be expanded to the other intermediate campuses in 2012-2013. In junior high, students are served through a GT English/Language Arts class. In addition they may participate in Pre-Advanced Placement science and/or history. Junior high students may also enroll in Algebra 1 and Geometry which do apply as high school credits.

The Humanities Program and the Distinguished Achievement Program serve students in grades nine through twelve. The Humanities Program is an integrated study of the literature, history, music, and art with intensive focus on critical reading/writing skills and analytical thinking skills. Students receive Honors English credit for Humanities I & II (9th and 10th grades).

Wylie High School and Wylie East High School offer additional Advanced Placement courses.



**Valedictorian and Salutatorian WHS 2011**

# Instructional Improvement (Cont.)

## **Special Education Services**

Students who have a disability and an educational need may be eligible for Special Education Services under the Individual with Disabilities Education Act (IDEA). Students are referred to Special Education via a pyramid response to intervention process called RESULTS. Intensive intervention should be implemented prior to Special Education referral. Parent consent is required before assessments can be conducted.

Programs and services are provided by Wylie ISD for the following disabilities: orthopedic impairment, auditory impairment, intellectual disability, learning disability, other health impairment, visual impairment, emotional disturbance, speech/language impairment, autism, and traumatic brain injury.

Special Education Services are individualized and based on student needs and eligibility. These services may include direct instruction in both regular and special education settings, as well as instructional support in the general education classroom. Related services to help the student benefit from special education may also be provided based on student need and eligibility.

## **Counseling Services**

Elementary and Secondary counselors meet the academic and emotional needs of the students by providing comprehensive and developmental services to all students through four delivery system components;

1. Guidance curriculum that provides guidance content in a systemic way to all students,
2. Responsive services that address the immediate needs of students,
3. Individual planning that assists students in monitoring and understanding their own development, and
4. System support that includes programs and staff supports activities and services.

The areas of self-confidence, decision-making/goal-setting and problem-solving skills, motivation to achieve, interpersonal effectiveness, communication skills, cross-cultural effectiveness and responsible behavior are the foundation of the counseling program. The WISD guidance and counseling program adhere to the guidelines set forth through TEA. Students of WISD are served by 25 full time counselors, with one campus counselor who serves as part time district counselor coordinator.



# *Instructional Improvement (Cont.)*

## **Dual Language Program**

Wylie Independent School District currently serves our LEP students through the following programs:

### **One-Way Dual Language 50/50 Model (Grades K-4)**

The One-Way Dual Language Program serves only Limited English Proficient students. It is the district's intent to add a grade level within the One-Way Dual Language Program each year through 6th Grade. This program provides instruction in Spanish and English on an alternate day basis. The curriculum used for instruction is the same district curriculum provided to all mainstream students participating in our general education program. The primary goal of this program is to produce children who are bilingual, bi-literate, and bi-cultural. The program is designed to address the affective, linguistic, and cognitive needs of each student.

### **Two-Way Dual Language 50/50 Model (Grades K-5)**

This program is comprised of Native English Speakers and Native Spanish Speakers (LEP and Non-LEP). It is the district's intent to add a grade level within the Two-Way Dual Language Program each year through 6th Grade. This program provides instruction in Spanish and English on an alternate day basis. The curriculum used for instruction is the same district curriculum provided to all mainstream students participating in our general education program. The primary goal of this program is to produce children who are bilingual, bi-literate, and bi-cultural. The program is designed to address the affective, linguistic, and cognitive needs of each student.

### **Traditional Bilingual Education Program (PK and Grade 6)**

Students receive instruction in their primary language of Spanish as needed to ensure academic success. The amount of Spanish instruction is largely determined by individual student need. The program is designed to address the affective, linguistic, and cognitive needs of each student.

## **English as a Second Language Program**

ESL Services are offered to LEP identified students in grades PK-12 at all campuses. This program addresses the affective, linguistic, and cognitive needs of LEP students. The program is designed to consider the students' learning experiences and the cultural aspects of each students' background. ESL instruction is provided to support students participating in the general education classroom and consists of intensive academic language instruction.

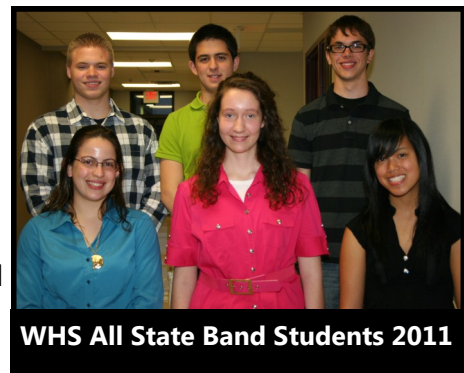
# Instructional Improvement (Cont.)

## Fine Arts

Education and engagement in the fine arts are an essential part of the school curriculum and an important component in the educational program of every student in Wylie ISD.

Fine arts education in Wylie ISD begins in Kindergarten and continues through the twelfth grade. In each elementary school, students K-4 are taught by certified, degreed music specialists. Beginning in grade 6, at the intermediate level, the fine arts courses become elective choices. An intermediate school student in grade 6 may choose to study courses in visual art, band, or choir. In grade 7 theater arts is added to the other choices. In high school, grades 9-12, students may choose courses in band, choir, dance, visual arts and theatre.

Bands in Wylie ISD consistently earned state and national recognition. The Wylie H.S. Wind Symphony has twice performed by invitation at the National Concert Band Festival in Indianapolis, Indiana. Junior High and High School bands consistently earn sweepstakes awards at UIL contests and students are recognized for their individual accomplishments by awards garnered at the UIL State Solo and Ensemble Contest and the TMEA All-State auditions. Recently the Wylie H.S. and McMillan Junior High bands both advanced to the state finals in the TMEA Honor Band competition. In the 2010-11 school year a record number of WHS students earned positions in the Texas All-State Band.



The Choir program in Wylie ISD has seen tremendous growth in both quantity and quality in the past several years. The charts below show that the number of choirs attending UIL Contest has increased drastically in recent years while, at the same time, the number of First Division ratings earned has also increased.

Visual Arts students compete in Visual Arts Scholastic Events sponsored by the Texas Art Educators Association and each year several advanced students are recognized at the state level with Gold Achievement awards. Theatre students earn awards and scholarships through the Texas Educational Theatre Association competitions.

# *Instructional Improvement (Cont.)*

## **Career Education**

Career pathways point the direction for Wylie High School and Wylie East High School students. Students gain real world experience through coursework and internships in the Career and Technology Education (CTE) program. Specialized areas include Culinary Arts, Agricultural Science, Personal and Family Development, Child Development, Business and Marketing, Communication Media, Family and Consumer Science, Health Science Technology and Technology Education. Internships are available to students in areas such as Health Science Clinical Rotations, Elementary Teaching and Childcare. Many of these programs are geared to transition students into two or four-year college programs.

## **Registered Nurses**

Registered Nurses (RN) are also available in every school to provide ongoing health services and to assist with medical emergencies. State mandated screenings for hearing, vision, scoliosis, and Type II Diabetes Risk Assessment are completed through the services of the RN. Campus nurses develop Individualized Health Care Plans (IHP) for students with health concerns, including accommodation plans for students who qualify for 504. The IHP serves as the health professional's goals and interventions and is required for Medicaid reimbursement for School Health Services. Wylie ISD uses a Health Services Coordinator, who is a registered nurse, to coordinate district health services and manage the district Automatic External Defibrillator (AED) program. Additionally, the School Health Advisory Committee (SHAC) which involves counselors, nurses, teachers, students, and community members provide direction to support the health and safety needs of all students.

## **PALS (Peer Assisted Leadership)**

This peer assistance class trains selected students in grades 7-12 to work as mentors with other students or at elementary feeder schools. PALS provide academic support, promote informed and responsible decision making, conduct student mediations and provide a listening ear to fellow students. In addition, PALS support Life Skills students as they assimilate into the general education classrooms.

## *Instructional Improvement (Cont.)*

### **Prevention/Intervention and Support Services**

Behavioral and substance abuse assessments, counseling and referrals to outside agencies are available to all students. Each junior high and high school campus has a School Resource Officer who is a fully certified police officer. The SROs provide support for the students and their parents as well as build a partnership between the city and school district.

### **Texas Success Initiative (TSI) – Higher Education Readiness Component**

The Texas Success Initiative (TSI) is a program designed to improve student success in college. It began in 2003, after the 77<sup>th</sup> Legislature replaced the Texas Academic Skills Program (TASP) with the TSI.

The TSI requires students to be assessed in reading, writing and mathematics skills prior to enrolling in college and to be advised based on the results of that assessment. A difference between the previous use of the TASP and the TSI's use of THEA is that the TSI allows each institution to determine what to do with students who don't pass one or more parts of the test. That is, institutions have the flexibility to determine the best path for the individual student to take in order to become college ready and to demonstrate they are indeed ready for college-level courses. Also, colleges and universities have the choice of using a number of examinations to determine if a student is college ready.

Students may be exempted from taking a test for the TSI if they have a high enough score on their exit-level TAKS tests for mathematics and English language arts, as set by the Texas Higher Education Coordinating Board (THECB). The qualifying scores are scale scores of 2200 on their TAKS mathematics and English language arts with a written composition score of '3' or higher on the writing component. This indicator shows the percent of students who achieved this level of proficiency by subject (English language arts and mathematics) for 2005 and 2004. Beginning in 2006, results on the TSI – Higher Education Readiness Component will be evaluated for GPA in the state accountability system. This indicator will replace the TAAS/TASP Equivalency acknowledgment. The 2006 standard for College Readiness – TSI indicator is 50% for both ELA and Mathematics.

## *Instructional Improvement (Cont.)*

### **Technology: Power Up for Learning**

Technology is an essential learning tool in Wylie ISD. Using network and multimedia technologies, students at all grade levels use electronic resources for exploring their world.

Students have ample access to computers. Every classroom is directly wired to the Internet and all teachers have laptop or desktop computers for e-mail, Internet access and grade management.

Wylie ISD's approach is to first teach students how to use technology as a tool. Teachers then integrate the use of that technology into assignments and classroom projects. First grade students, for example, would first learn how to navigate the Internet and prepare information for sharing with others. These skills would then enable them to complete a simple research project. Students in junior high and high school may also enroll in specific technology classes to learn advanced skills.

The District is continually updating all of its teacher and student workstations. Wylie ISD continues to seek new and innovative technology resources for both students and teachers so "powering up" to learn is the norm.

Beginning with the 2011-2012 school year, all WISD students are able to bring their own internet enabled devices to school. This includes laptops, netbooks, smartphones, iPod Touches and any device that meets minimum system requirements. Students who choose to bring their own device will have access to a guest wireless network; similar to the current hotel models you may experience when you travel or when you visit a Starbucks or McDonalds. The Internet will be filtered the same as if the student was using a district owned computer. The use of the technology in the classroom will be at the teacher's discretion and ultimately the student will be responsible for any applications and support needed for their device. To support the implementation of the **MyWyFi** program the district will also be rolling out **Google Apps for Education** for students and staff.

The goals for the **MyWyFi** program are simple - to better engage and prepare our students for the 21<sup>st</sup> century. We also hope that through the program we are more equipped to support a true anytime, anywhere teaching and learning environment.

Parent Access is a web-based program that Wylie ISD provides to enhance parent and school communication at all campuses. The program, Parent Access, allows parents to access, via the web, pertinent information about their child's attendance, discipline, health records, documents, and grades. It allows parents to place funds in an electronic account for daily lunches as well as pay other fees. All that is needed to gain access is the Internet and an email address.

# *Instructional Improvement (Cont.)*

## **Technology: Power Up for Learning (cont.)**

Parents can choose to receive alert messages via email when their child's attendance, grades or assignments need attention. Upon receiving the alert, they are able to refer to the web site to view the reason for the specific alert and then direct follow-up communication to their child's school.

Parents may report student absences via this system. Parent Access is available to parents of all students through a registration process and short tutorial. This service can be initiated at any campus.

## **6<sup>th</sup> Grade Project Based Learning Pilot**

The components of a 21<sup>st</sup> Century education are changing. Where a notebook and pen were the tools needed for generations before, today's student must be equipped with search engines, software and laptop computers. Where lectures and passive learning was the norm, today's student must be able to access and actively search the web for information and evaluate its usefulness and credibility. This 21<sup>st</sup> century education paradigm forces our delivery methods to change.

All three intermediate campuses will be implementing a Project Based Learning (PBL) Pilot to gauge the academic value of a larger PBL initiative. The program will be geared for a group of 6<sup>th</sup> grade intermediate students who will use the PBL instruction style for math, science, English/Language Arts and social studies classes. They will use the computers at home to complete homework, do research, and complete assigned projects. Data will be collected using Aware, our data disaggregation program at the beginning, middle and end of year. Student grades will be monitored through the Skyward grade book system.

21<sup>st</sup> Century skills needed by our students include:

- problem-solving and critical thinking
- collaboration through cooperative learning
- generating and testing hypotheses
- effective written and oral communication
- accessing and analyzing information from research
- setting goals and objectives
- taking initiative
- showing curiosity and imagination

These skills can be enhanced by the addition of a personal wireless laptop computer to use throughout the school day. Students are invited to bring their own wireless enabled devices or

## *Instructional Improvement (Cont.)*

### **6<sup>th</sup> Grade Project Based Learning Pilot (cont.)**

access a campus owned machine, if needed. Through the use of online instructional resources in the four core academic areas, coupled with professional development for their teacher to design technology-enhanced learning activities, this Pilot Program has the potential to assist our students in acquiring 21<sup>st</sup> century academic skills to make them productive, technology literate, employable citizens in the future.

Some of the anticipated intended outcomes of this pilot program include: continued improvement of instruction, increased student achievement, an effort to better reflect both society and the workforce, and to better prepare students for their college and work careers. We also hope to create an engaging environment where students can experience greater involvement and responsibility for their learning. Other projected outcomes are:

- Decrease in absence rates
- Increase in real world, project based learning
- Increased communication between students, teachers and parents
- Increase in overall student satisfaction with school and engagement levels

# Instructional Improvement (Cont.)

## **Character Education—Rachel's Challenge**

Wylie ISD's first experience with Rachel's Challenge was at Wylie High School in the fall of 2006 as part of the district's Character Education program. The effect the program had on the climate and culture of the campus was profound. The students were energized and motivated to make change happen at Wylie High School and began by implementing the FOR (Friends of Rachel) Club. Rachel's Challenge and the FOR club is built on a foundation of compassion and kindness. Rachel Scott, the first victim in the Columbine High School shooting, touched the lives of thousands with her kindness and compassion. Inspired by her many journal writings, the Friends of Rachel programs spread her messages worldwide through educational and corporate presentations. One of the key components of the Friends of Rachel is the curriculum provided and the ongoing follow-up with the students, faculty/staff, and the parents.



By 2010, the three junior highs in Wylie ISD began Rachel's Challenge. Now all three junior highs have the Chain Links Club as well. The Chain Links Club provides the opportunity for a school to partner with Rachel's Challenge to continue the chain reaction of kindness and compassion in the school and community. The main goal of the Chain Links Club is to help create a permanent cultural change with the school. One key component of the F.O.R. Club and the Chain Links Club is to induct and include each new student into the campus culture.

By the spring of 2011, all ten elementary campuses began Rachel's Challenge. The K.C. (Kindness and Compassion) Clubs drive and sustain the momentum of the chain reaction on the school campus. The K. C. Clubs at the elementary level encourage students to make a positive difference in someone's life. When a student does an act of kindness the teacher writes that act on a small paper link and adds it to the chain of kindness at their school. These clubs provide an excellent way for the student body to create a lasting impact in their school and community.

By the end of the 2011-12 school year, Wylie ISD will be a Rachel's Challenge District. All nineteen campuses will have faculty and staff who have received professional development that provides the tools and resources for "state of the heart" climates and cultures at each campus. As a district, our goal is to reach every student, every teacher, and every employee and develop a culture of compassion and kindness. Our chain reactions of kindness and compassion will inspire, equip, and empower every person to create a permanent positive culture of change in not only our schools, but our community.



# *Instructional Improvement (Cont.)*

## **Professional Learning**

The mission of the District's Staff Development Department is to provide "quality professional learning opportunities and support for all employees to meet the needs of a growing and changing student population." We support this mission by promoting continuous professional growth in a supportive environment to enhance the knowledge and skills of all staff. The goal of our professional development program is to raise the levels of student achievement throughout the District.

To support the Learning Forward (formerly the National Staff Development Council) standards for professional learning, Wylie Independent School District's professional development program:

- Establishes District expectations and standards in professional growth for all staff
- Provides quality professional growth opportunities for all staff members relevant to their position and role in the District.
- Plans purposeful, professional growth opportunities based on District and individual goals that will maximize student achievement.
- Promotes a supportive environment that develops an inner spirit to improve one's craft through continuous learning.

Professional Learning Communities (PLCs) are at the heart of the District's continuous improvement model. The four questions that are the focus of any PLC are:

1. What is it we want our students to learn?
2. How will we know if each student has learned it?
3. How will we respond when some students do not learn it?
4. How can we extend and enrich the learning for students who have demonstrated proficiency?

To support the District's commitment to improve student achievement, all teachers and professional staff contracts include additional days devoted exclusively to professional learning activities. These activities may include lesson design protocols, examining student data, peer coaching and mentoring, or curriculum and assessment writing.

ACE Academy - ACE is an acronym for "Achieving Curriculum Excellence" and has been the District's professional development framework since 2002. The goals of ACE Academy include:

- Establishing District expectations and standards
- Providing quality professional learning opportunities

# Instructional Improvement (Cont.)

## Professional Learning (cont.)

- Promoting a collegial environment
- And ultimately maximizing student achievement

Each year a wide variety of courses are designed and delivered to meet the needs of our District professional staff. There are three levels in ACE Academy, as defined below:

**Bronze**—Defined as the essential “knowledge and skills to be an effective teacher in Wylie ISD. The District expectation is all new employees shall complete the bronze level within the first two years of employment with the District. This includes all full and part time teachers, curriculum and instruction coaches, special education evaluation staff, library media specialists, counselors, nurses and campus and District administrators.

**Silver**—Designed to develop exceptional teachers and administrators throughout the District. Completion of the Silver level is optional for professional staff and includes completion of specific courses, as well as successfully obtaining the Bronze level.

**Gold**—Designed to promote teachers as leaders. Completion of the Gold level is optional for professional staff and includes participation in a year-long District facilitated PLC or Action Research Project.

Additional programs and activities to support our District goals for high quality professional learning include First Year Teacher Academy, Mentor Teachers, and Teacher Leader Academy



# Instructional Improvement (Cont.)

## **Project TEAM Program (Teaching Excellence with Academic Mentoring)**

### **Purpose**

Wylie ISD provides each beginning teacher with campus-based and district-level support in an effort to assist teachers new to the profession, reduce attrition, and enhance student achievement. Each zero-year teacher is provided a campus mentor to provide ongoing support during the first year of teaching.

### **Mentor Requirements for Selection**

Teachers with a minimum of three years teaching experience may apply to participate in our Project TEAM Program.

- Minimum of 3 years teaching experience in Wylie ISD
- Ability to model reflective practices
- Desire to support new teachers
- Ability to serve in a coaching capacity
- Good organizational skills in classroom and time management, as well as lesson design
- Strong Interpersonal skills in order to work collaboratively with a new teacher as well as other mentor teachers
- Commitment to personal professional learning
- Ability to act as positive professional role model
- Ability to be a good listener, empathetic, and interested in the welfare of others
- An understanding of the confidentiality of the assignment
- Strong background in content areas of language arts, math, science, social studies, fine arts, health, physical education, and/or special education.
- Credibility with peers and administrators
- Respect for multiple perspectives
- Ability to accept new challenges within the education profession
- Recognized as an excellent classroom practitioner
- Demonstrated commitment to improving the academic achievement of all students
- Willingness to accept supervision and follow directives

After scoring, applications and recommendations are discussed with each campus principal before the selection is finalized.

### **Mentor Training**

Training is held for all mentors. This training covers basic foundations for mentors taken from Ginger Tucker's *Saving our Greatest Resource: Mentor Training*. The content includes roles and responsibilities of mentors, induction year teacher issues, styles of assistance, communication skills, goal setting, models of effective mentor relationships, evaluating skill level of new teachers, and critical areas of support.

# *Instructional Improvement (Cont.)*

## **Project TEAM Program (Cont.)**

All training content is research-based and concentrates on effective coaching and mentoring models and practices that include how to set parameters, establish rapport, provide professional learning opportunities, focus on daily work, enhance speaking and listening, improve the art of reflection with attention to conducting pre and post coaching conferences, provide appropriate feedback, promote powerful learning by transferring best practice and pedagogical strategies, while developing a local community environment.

## **Mentor Responsibilities**

- Complete mentor training
- Commit to at least one year as a mentor
- Attend monthly mentor support meetings
- Participate in portions of First Year Teacher Academy
- Facilitate Campus Induction Day
- Meet weekly with the beginning (0 year) teacher, spending a minimum of one hour/week
- Maintain documentation of time spent with the beginning teacher
- Conduct observations of, and modeled lessons for, the beginning teacher

## **Professional Learning Communities—Learning for All**

Professional learning has always been at the foundational belief for teachers and staff in Wylie ISD. All teachers and professional staff contracts include three additional days solely devoted to campus/district driven professional learning. All professional learning in Wylie ISD is based on four cornerstones:

- Goal Driven
- Data Driven
- Collaborative
- High Expectations

As Wylie ISD seeks to improve student academic performance, the district staff has used the Professional Learning Community model to improve. Wylie ISD seeks to transform our educational work rather than reform our work. This includes the following areas: continue to increase performance standards; assess student performance; and rate districts and campuses on their effectiveness at achieving these standards. In Texas, we have worked within this system for many years and Wylie ISD has been very successful at demonstrating its academic impact on students. However, we know that profound learning goes far beyond the results identified through the testing system and a restrictive "one size fits all" instructional approach might make average schools good but it will not produce great schools. This fact, along with the changing needs of our digital natives and the demand for a graduate that is considered "ready" for post-secondary opportunities, are compelling reasons to reposition our focus on the work we provide for our students.

# Instructional Improvement (Cont.)

## Teacher Leader Academy

**“The key to successful leadership today is influence, not authority.” - Ken Blanchard**

Designed and implemented during the 2007-2008 school year, WISD’s Teacher Leader Academy is a one-year professional learning experience developed to build the leadership capacity of our classroom teachers. The goals and learner outcomes for Teacher Leader Academy include:

- Developing leadership capacity at all levels of the system
- Allowing participants to gain personal understanding of their leadership strengths and potential barriers
- Building leadership skills
- Developing teacher advocacy
- Developing Level 5 Leaders

Participants meet monthly during the school year and participate in a variety of leadership development activities including observing Board of Trustee Meetings, District Committees, book studies, attendance at State, Regional and Local conferences, and job shadowing. Monthly session topics include understanding Organizational Health, the role of high quality Professional Learning, Technology, Instructional Leadership, Engagement, Mentoring, Level 5 Leadership, the role of effective human resource and personnel administration, and the importance of positive school and community relations. To date, 79 teachers have graduated from the program and we anticipate 25 more to graduate in May 2012. Participant reflections have been positive and include:

“The most valuable part of the experience was the way that the vision of the district became much clearer to me. The value that administration places on teachers, and knowing that my voice will be heard, encourages me every day.”

“This experience has been truly rewarding. The information and experience gained, along with formation of our learning community, make this unlike any other opportunity I’ve had in my teaching career. I have, and will continue to, highly recommend the Academy.”

“My day-to-day interactions with administrators, colleagues, parents and students have changed during my growth through the Academy.”

## *Instructional Improvement (Cont.)*

In Wylie ISD, our core beliefs drive our work with our students, our work with each other, and our work with our citizens and community.

### **Wylie ISD Beliefs**

- We believe Wylie ISD students deserve our best efforts every day.
- We believe education provides all students the opportunity to engage in relevant, rigorous activities that result in high levels of learning.
- We believe decision making is driven by data, continuous assessments and support our high expectations for all learners.
- We believe a safe, supportive, and nurturing environment is essential to effective student learning.
- We believe every person in the learning organization will be empowered to reach his or her full potential.
- We believe all learners are entitled to a quality educational experience that encourages life-long learning.
- We believe in understanding and valuing diversity.
- We believe in preparing students to become productive contributing citizens in our global society.
- We believe communication and collaboration are essential in building relationships among all members of the learning organization and its many constituents.

# *Academic Assessment & Accountability*

## **Wylie ISD Philosophy of Assessment**

Wylie ISD believes that assessment provides the information necessary to improve student performance. Assessing student performance is an integral part of the instructional process because it allows educators to make informed decisions, set priorities, allocate resources, and be accountable to students, parents, and community. It is also a method by which state and federal education authorities determine the district's progress and effectiveness.

Wylie ISD is committed to using a variety of assessment techniques to capture student learning over time. It is also committed to providing a scaffold sequence of assessments that serve as screening instruments for program identification and placement as well as resources for student support teams.

### **State of Texas Assessment of Academic Readiness**

The STAAR test will replace the Texas Assessment of Knowledge and Skills for grades 3-9 starting in the 2011-2012 school year. The STAAR will phase in over subsequent years for student in grades 10-12. The state-mandated assessment includes assessments for students in grades 3-12, and will focus on readiness for success in subsequent grades and courses and, ultimately, for college and career. The STAAR will be more rigorous than previous state tests. STAAR graduation requirements apply to students entering ninth grade starting in the 2011-2012 school year. To graduate, a student must attain a cumulative score on each of the assessments taken in each content area: English, math, science, and social studies. Besides meeting the cumulative score requirement, students on the Recommended High School Program must pass the Algebra II and English III assessments.

### **Texas Assessment of Knowledge and Skills (TAKS)**

The TAKS test is a state-mandated assessment used to determine how well students have mastered the Texas Essential Knowledge and Skills (TEKS), which is the state curriculum in Reading, Math, Writing, Science, and Social Studies. TAKS is being replaced by STAAR and will only be administered to students in grades 10 and 11 beginning in the 2011—12 year.

## *Academic Assessment & Accountability (Cont.)*

### **The Texas English Language Proficiency Assessment System (TELPAS)**

The TELPAS is administered statewide each year to students identified as Limited English Proficient (LEP) on the Home Language Survey. It is designed to measure annual growth in the English reading proficiency of second language learners. LEP students in grades 2-12 are required to participate in the TELPAS yearly until they receive an advanced rating. The TELPAS Listening, Speaking, and Writing Observation Protocol is administered annually to show the progress of LEP students in grades K-12. Teachers holistically rate each LEP student's English language proficiency based on classroom observations and daily interactions with the student.

### **Texas Primary Reading Inventory (TPRI)/Tejas Lee**

The TPRI is a state approved instrument which is used to measure the reading development of young students in kindergarten through third grade. The measurement provides for early identification of reading skills and comprehension development, thereby giving teachers useful information for targeted instructional assistance. The assessment is administered individually at the beginning of the year, the middle of the year, and the end of the year.

### **CogAT – Cognitive Abilities Test, Form 7**

The CogAT assesses the level and pattern of cognitive development of students, measuring both general and specific reasoning abilities. These abilities are assessed in three domains: verbal, quantitative, and nonverbal. The results of the CogAT are used by teachers to adapt instruction to the needs and abilities of their students. CogAT is administered in the fall to students in grades 3 and 5.



# Academic Assessment & Accountability (Cont.)

## **State Assessment System**

Wylie ISD students have performed well on standardized tests in the past and are expected to do well on the STAAR/TAKS exam this spring. For those students who do not meet the state standards on the STAAR, in school tutoring programs, and if necessary, summer school programs are already planned to help students pass the required STAAR EOC assessments.



## **Student Success Initiative**

Beginning in 2005, students in grade 5 were required to pass the state assessments in Reading and Math to be promoted; students in grade 8 began this same requirement in 2008. In 2012, there will be no testing requirement for Student Success Initiative. Promotion will be based on other academic data.

## **Graduation Testing Requirement**

Exit level testing requirements for graduation have remained in place for those students who entered ninth grade prior to 2011-2012. STAAR graduation requirements apply to students entering ninth grade starting in the 2011-2012 school year. To graduate, a student must attain a cumulative score on each of the assessments taken in each content area: English, math, science, and social studies. Besides meeting the cumulative score requirement, students on the Recommended High School Program must pass the Algebra II and English III assessments.

## Academic Assessment & Accountability (Cont.)

### Gold Performance Acknowledgments

The Gold Performance Acknowledgment (GPA) system acknowledges districts and campuses for high performance on indicators other than those used to determine accountability ratings. These indicators are in statute (*Texas Education Code*) or determined by the Commissioner of Education. Acknowledgment is given for high performance on:

- Advanced Course/Dual Enrollment Completion
- Advanced Placement/International Baccalaureate Results
- Attendance Rate
- Commended Performance: Reading/English Language Arts
- Commended Performance: Mathematics
- Commended Performance: Writing
- Commended Performance: Science
- Commended Performance: Social Studies
- Comparable Improvement: Reading/English Language Arts
- Comparable Improvement: Mathematics
- Recommended High School Program/Distinguished Achievement Program
- SAT/ACT Results (College Admissions Tests)
- Texas Success Initiative – Higher Education Readiness Component: English Language Arts
- Texas Success Initiative – Higher Education Readiness Component: Mathematics

**Table 80**  
**Wylie ISD 2011 TAKS Results**

	READING		MATH		WRITING		SOC. ST.		SCIENCE	
	2011	2010	2011	2010	2011	2010	2011	2010	2011	2010
All Students	94%	94%	90%	91%	95%	95%	96%	95%	89%	89%
African Am.	91%	93%	84%	87%	93%	94%	93%	94%	82%	80%
Hispanic	91%	90%	88%	88%	95%	94%	94%	94%	85%	85%
White	95%	96%	92%	92%	95%	95%	97%	96%	91%	91%
Econ. Disadv.	89%	90%	84%	86%	93%	93%	92%	91%	81%	81%

## *Academic Assessment & Accountability (Cont.)*

### **PSAT/NMSQT—Preliminary Scholastic Aptitude Test/National Merit Scholarship Qualifying Test**

The PSAT<sup>®</sup>/NMSQT is a co-sponsored program by the College Board and National Merit Scholarship Corporation (NMSC).

PSAT/NMSQT stands for Preliminary SAT/National Merit Scholarship Qualifying Test. It is a standardized test that provides firsthand practice for the SAT Reasoning Test™. It also gives students a chance to enter National Merit Scholarship Corporation (NMSC) scholarship programs.

The PSAT/NMSQT measures:

- critical reading skills
- math problem-solving skills
- writing skills

Students have developed these skills over many years, both in and out of school. This test does not require them to recall specific facts from their classes.

The most common reasons for taking the PSAT/NMSQT are:

- to receive feedback on student strengths and weaknesses on skills necessary for college study. To see how their performance on an admissions test might compare with that of others applying to college.
- to enter the competition for scholarships from the National Merit Scholarship Corporation (grade 11).
- to help prepare for the SAT. Students can become familiar with the kinds of questions and the exact directions they will see on the SAT.
- to receive information from colleges when students check "yes" to Student Search Service.

The PSAT/NMSQT allows students to measure their academic growth with national and state criterion.

## *Academic Assessment & Accountability (Cont.)*

**Table 81**

### **PSAT Historical Data 2006-10 for Wylie ISD**

	2006-07	2007-08	2008-09	2009-10
<b>Critical Reading</b>				
11th Grade	48.9	46.4	49.0	48.8
10th Grade	44.9	40.3	46.6	42.5
<b>Math</b>				
11th Grade	51.5	48.3	51.4	51.2
10th Grade	46.4	42.9	49.0	45.6
<b>Writing Skills</b>				
11th Grade	48.3	45.6	47.7	47.4
10th Grade	43.4	39.8	44.5	41.3
<b>National Merit Awards</b>				
Merit Finalists	2	1	0	0
Commended Students	2	2	8	2
Achievement Program	0	1	0	0
Hispanic Recognition	1	1	1	1

## Academic Assessment & Accountability (Cont.)

### **SAT—Scholastic Aptitude Test**

The SAT Reasoning Test is the nation's most widely used admissions test among colleges and universities. It tests students' knowledge of subjects that are necessary for college success: reading, writing, and mathematics. The SAT assesses the critical thinking skills students need for academic success in college—skills that students learned in high school.

The SAT is typically taken by high school juniors and seniors. It tells students how well they use the skills and knowledge they have attained in and outside of the classroom—including how they think, solve problems, and communicate. The SAT is an important resource for colleges. It is also one of the best predictors of how well students will do in college.

Each section of the SAT is scored on a scale of 200-800, with two writing sub-scores for multiple-choice questions and the essay. It is administered seven times a year in the U.S., Puerto Rico, and U.S. Territories, and six times a year overseas.

**Table 82**

### **SAT Historical Data 2005-10**

Year	Critical Reading			Math			Writing		
	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District
2010	501	484	489	516	505	511	492	473	468
2009	501	486	494	515	506	519	493	475	476
2008	502	488	496	515	505	511	494	480	480
2007	502	492	487	515	507	507	494	482	475
2006	503	491	493	518	506	515	497	497	485
2005	508	493	510	520	502	521	Not Implemented		

## Academic Assessment & Accountability (Cont.)

### **ACT—American College Test**

The ACT<sup>®</sup> test assesses high school students' general educational development and their ability to complete college-level work. The multiple-choice tests cover four skill areas: English, mathematics, reading, and science. The Writing Test, which is optional, measures skill in planning and writing a short essay. The ACT is typically administered to high school juniors and seniors.

The ACT is curriculum-based. The ACT is not an aptitude or an IQ test. Instead, the questions on the ACT are directly related to what students have learned in high school courses in English, mathematics, and science. Because the ACT tests are based on what is taught in the high school curriculum, students are generally more comfortable with the ACT than they are with traditional aptitude tests or tests with narrower content.

Each section of the ACT is scored on a scale of 1-36 with the composite score being the average of the four subject scores. It is administered five times a year in the U.S.

**Table 83**

### **ACT Historical Data 2004-10**

Year	Reading			Science			English			Math		
	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District
2010	21.3	20.8	21.9	20.9	20.9	22.1	20.5	19.7	20.8	21.0	21.4	22.4
2009	21.4	20.9	22.4	20.9	20.6	22.3	20.6	19.9	21.8	21.0	21.3	22.8
2008	21.4	20.9	22.0	20.8	20.5	21.8	20.6	19.8	21.1	21.0	21.2	22.2
2007	21.5	20.6	21.3	21.0	20.4	21.5	20.7	19.5	20.1	21.0	20.8	21.2
2006	21.4	20.5	21.8	20.9	20.3	22.1	20.6	19.4	20.9	20.8	20.6	21.8
2005	21.3	20.2	22.5	20.9	20.1	22.5	20.4	19.3	21.6	20.7	20.7	21.7
2004	21.3	20.5	22.5	20.9	20.2	20.6	20.4	19.4	21.1	20.7	20.7	22.0

Year	Composite Scores		
	Nat'l	State	District
2010	21.0	20.8	22.0
2009	21.1	20.8	22.4
2008	21.1	20.7	21.9
2007	21.2	20.5	21.1
2006	21.1	20.3	21.8
2005	20.9	20.2	22.2
2004	20.9	20.2	21.9

## Accomplishments

An important aspect of any budget is to ensure that dollars spent translate into intended results. Results can be measured by objective student achievements and major student accomplishments.

The following accomplishments exemplify Wylie ISD's steps toward excellence in attaining its district goals. Opportunities exist for students to excel both academically and extra-curricularly.



Elementary UIL Academic Winners  
2007

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## National Merit Semifinalists



Four Wylie High School Seniors have received national recognition by The College Board for excellence in academics. A.J. Walker and Corbin Williams are named 2011 National Merit Semifinalists. They represent less than one percent of the highest-scoring students in the nation competing for prestigious National Merit Finalist.

Mark Watts is a semifinalist in the National Achievement Scholarship Program, a privately financed academic competition conducted by the National Merit Scholarship Program that recognizes promising Black American students throughout the nation.

The College Board also acknowledged Jeffrey Herrera to the National Hispanic Recognition Program.



## Accomplishments (Cont.)

### Students Perform at 2010 TASA/TASB Annual Convention



Wylie ISD students performed on Saturday, September 25 at the 2010 TASA/TASB Annual Convention in Houston, Texas. The students worked hard and put together an outstanding production that entertains as well as educates the audience about the past, present and future of Wylie Independent School District. The production featured student actors, AFJ ROTC Color Guard, Elementary/Intermediate Choir, Junior High/High School Choir, High School Band and a multi-media presentation.

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### Watkins Student Essay Selected for Rachel's Challenge Site



Watkins Elementary second grader, Isabelle McCreery, recently attended a Rachel's Rally planning session with her classmates where she shared an essay she had written about why the Rachel's Challenge Program was so important to her. Rachel's father, Darryl Scott (also pictured), like it so much that he asked to post it on the Rachel's Challenge website. Isabelle also attended the North Texas Area Rally which was on May 5 at Pizza Hut Park in Frisco, Texas.



## *Accomplishments (Cont.)*

### **2011 Birmingham Scholars Named**

Twenty-two Wylie High School Students have been named Birmingham Scholars for 2011. Selected from the top ten percent of the class, each student is eligible to receive either an \$11,000 or \$1,500 award based on a selection process set up through the Miss Pearl Birmingham Trust.

Students wrote biographical essays and will be interviewed by three superintendents from Dallas, Collin and Rockwall Counties, on May 9. The judges will evaluate their grades, SAT/ACT scores and extracurricular activities also to determine what level award the student will receive.

(Front row from left, Melanie Tidwell, Kathryn Koop, Yeamie Smartt-Nalli, Nita Hight, Marina Dewberry and AJ Walker. Second row from left, Skylar Addicks, Jessica Almond, Audrey Snider and Travis Vo. Third row from left, Mark Watts, Jeff Herrera, Ryan Dudrow, Tyler Adair and Whitney Eaton. Fourth row from left, Jessica Otah, Madison Darby, Corbin Williams and Keaton George. Back row from left, John McCarty, Neil Hiddink and Nick Hume).



## Accomplishments (Cont.)

### Wylie CLAAS



The first members of the **Wylie CLAAS (Creating Leaders and Advocates for Schools)** Program graduated this week at the Wylie ISD's Educational Service. The 36 members of the 2010-2011 group have given half a day once a month for seven months to learn about the school system and its programs. They have visited schools and facilities such as the Transportation Center as part of their learning. They have learned about school finance, bond programs, leadership programs for teachers, professional development, the Dual Language Program and other district services such as Student Nutrition.

This first group includes Pam Smith, Kelly Alvey, Patti Bradley, Windi Fuller, Laura Mowry, Amy Murphy, Tom Westhора, D'Anne Mosby, Amanda Murphy, Heidi Pecoy, Nathalie Van Trier, Tikisha Johnson, Darlene Pedregon-Thornfelt, Todd York, Scott Ames, Roy Harrington, Susan Beck, Anita Krebs, Jennifer Holloway, Shannon Williams, Julie Morris, Amanda Phipps, Suzi Kennon, Kari Hunt, Dee Dee Utleу, Candy Arrington, Kathleen Carter, Sherry Chapa, Jenny Davis, Debra DeLeon, LeAnn Doriot, Loretta Hubbard, Kristi Hunt, Dawn Martin, Chelsea Snell and Katie Westhора.

## Accomplishments (Cont.)



### Wylie ISD Introduces MyWyFi

Bring your own technology to school next year!

WISD has reached another technology milestone with the implementation of the **MyWyFi** program. Beginning with the 2011-12 school year, all WISD students are able to bring their own internet enabled devices to school. This includes laptops, netbooks, smartphones, iPod Touches and any device that meets minimum system requirements. Students who choose to bring their own device will have access to a guest wireless network; similar to the current hotel models you may experience when you travel or when you visit a Starbucks or McDonalds. The Internet will be filtered the same as if the student was using a district owned computer. The use of the technology in the classroom will be at the teacher's discretion and ultimately the student will be responsible for any applications and support needed for their device. To support the implementation of the **MyWyFi** program, the district will also be rolling out Google Apps for Education for students and staff.

The goals for the **MyWyFi** program are simple—to better engage and prepare our students for the 21st century. We also hope that through the program we are more equipped to support a true anytime, anywhere teaching and learning environment. To better prepare for this program, WISD staff will be participating in numerous professional learning activities over the summer months. In addition, all students and staff will sign a new Acceptable Use Policy (AUP) at the start of the new school year.

## Accomplishments (Cont.)

### Harrison Intermediate Students Get Laptops

Students at Harrison Intermediate recently received laptops from the Wylie ISD Technology Department, adding to their toolboxes of learning. As part of the "One to One" program, 201 Hewlett Packard 425 series laptops, valued at \$600 each were distributed to eligible fifth and sixth graders to use for school homework and projects.



One to One was piloted at Harrison in the fall of 2009 to randomly selected fifth graders. Parents had to attend a mandatory meeting and approve their children's participation including financial responsibility for damage or loss of the laptops. Those students were eligible to upgrade the laptops when One to One was rolled out again this year. In addition, the district chose to expand the program as a means to track the students' academic and disciplinary performances compared to their grade level peers not in the program.

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### Energy Stars!

Congratulations to the Wylie ISD Maintenance team. The heating and air conditioning team has been working on a two year project to conserve energy and provide savings to the district that provides an Energy Star rating to schools. According to Maintenance Director, Don Pool, this is not easy. "Achieving an Energy Star rating means that a school is in the top 25% in the nation regarding energy efficiency." Wylie ISD is proud to have 14 campuses that have received an Energy Star Rating. The team saved Wylie ISD approximately \$200,000 in one year!

The heating and air conditioning team





## Accomplishments (Cont.)

### National Design Winner is Recognized

Anna Nguyen, a 6th grader at Davis Intermediate School, won the Heinz creativity contest. Her artwork was voted the best in the sixth grade category and will be printed on 20 million ketchup packets. She was the only finalist from Texas.

The Heinz Company visited the campus June 2 to present her prizes. She received a framed poster of her artwork and \$1,000. Davis Intermediate received \$1,000 worth of Heinz ketchup and \$1,000 for art supplies.



## Accomplishments (Cont.)

### 2011 Galaxy Awards

On May 13, 2011, the Wylie ISD recently honored its employees at the Seventh Annual Galaxy Awards Banquet held at the Hyatt Place in Garland, Texas. The event honored retirees and spotlighted employees for years of service to the district. Teachers of the Year, Paraprofessionals of the Year and employees earning departmental awards were also recognized.



In addition to the dinner, the guests enjoyed performances by the Wylie East High School Jazz Ensemble, directed by Glenn Lambert, and the Wylie High School TEMPO choir, directed by Dr. Bill Witwer

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### District Honors Its Substitute Teachers

At a brunch held in their honor, substitute teachers were honored by Wylie ISD for their outstanding service and dedication. The campuses each selected an individual, whom they believed went "above and beyond" the requirements of being a substitute, for the WISD Golden Substitute Awards.

The district currently employs approximately 605 substitutes; more than 80% hold a bachelor's degree. On an average day, as many as 70 people could be filling in when teachers and paraprofessionals need to be away from the classroom because of illness, professional training, extra-curricular events or field trips.



"It is important WISD has a core group of dependable and highly educated people ready to step in on short notice," stated Dr. Sam Terry, District Substitute Coordinator. "It insures us that quality instruction is maintained in the classroom."

# Glossary

This glossary contains definitions of terms used in this guide and such additional terms as seems necessary to common understandings concerning financial accounting procedures for schools. Several terms which are not primarily financial accounting terms have been included because of their significance for school financial accounting.

**Abatement**—A complete or partial cancellation of a levy imposed by a governmental unit. Abatements usually apply to tax levies, special assessments, and service charges.

**Account**—A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object, or source.

**Accounting Period**—A period at the end of which and for which financial statements are prepared (ex: July 1 through June 30). Also, see Fiscal Period.

**Accounting Procedure**—The arrangement of all processes which discover, record, and summarize financial information to produce financial statements and reports and to provide internal control.

**Accounting System**—The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a school district or any of its funds, balanced account groups and organizational components.

**Accrual Basis**—The basis of accounting, under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also Estimated Revenue and Expenditures.

**Accrue**—To record revenues when earned or when levies are made, and to record expenditures as soon they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. Also see Estimated Revenues and Expenditures.

**Actuarial Basis**—A basis used in computing the amount of contributions to be made periodically to a fund so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund.

**ADA**—Average Daily Attendance is based on the number of days of instruction in the school year. The aggregate days attendance is divided by the number of days of instruction to compute average daily attendance. ADA is used in the formula to distribute funding to Texas public school districts.

**ADM**—The Average Daily Membership is the average number of enrolled students present daily in the district.

**Administration**—Those activities which have as their purpose the general regulation, direction, and control of the affairs of the local education agency that are system-wide and not confined to one school, subject, or narrow phase of school activity.

**Allocation**—A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for specific purposes, activities, or objects.

**Appropriation**—An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**Appropriation Account**—A budgetary account set up to record specific authorizations to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

**Assessed Valuation**—A valuation set upon real estate or other property by the County Appraisal District to be used as a basis for levying taxes.

**Audit**—A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets and makes recommendations for improvements for where necessary.

**Balance Sheet**—A summarized statements, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

**Bill**—A term as herein used to denote a law or statute passed by certain legislative bodies. A bill has greater legal formality and standing than a resolution.

**Board of Education, Public**—The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

**Bond**—A written promise, generally under seal, to pay a specified sum of money called the face value, at a fixed time in the future called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality. See also Surety Bond.

**Bonded Debt**—The part of the school district debt which is covered by outstanding bonds of the district. Sometimes called "Funded Debt".

**Bonds Authorized and Unissued**—Bonds which have been legally authorized but not issued and which can be issued and sold without further authorization.

**Bonds Issued**—Bonds sold.

**Budget**—A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.



**Budgetary Control**—The control management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

**Capital Budget**—A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget.

**Capital Outlays**—A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**Capital Projects Fund**—A governmental fund type with budgetary control established to account for projects that are financed by the proceeds from bond issues, or for capital projects otherwise mandated to be so accounted for in this fund.

**Classification, Function**—As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instructional, School Leadership, Nursing.

**Classification, Object**—As applied to expenditures, this term has reference to an article or service received, for example, payroll costs, purchased and contracted services, materials, and supplies.

**Coding**—A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information.

**Contracted Services**—Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

**Cost Accounting**—A method of accounting which provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

**Cost per Pupil**—See Current Expenditures per Pupil.

**County Education District**—A CED is an independent school district formed by the consolidation of the local districts in its boundaries for the limited purpose of exercising a portion of the taxing power previously authorized by the voters in those school districts and of distributing revenue of the CED to those districts. Senate Bill 7 passed by the 73rd Legislature and signed into law by Governor Ann Richards, abolished the system of CED's created by Senate Bill 351.

**Current Expenditures Per Pupil**—Current expenditures for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.).

**Current Loans**—A loan payable in the same fiscal year in which the money was borrowed. See also Tax Anticipation Notes.

**Debt**—An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

**Debt Limit**—The maximum amount of gross or net debt which is legally permitted.

**Debt Service Fund**—A governmental fund with budgetary control that accounts for expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans. See also Current Loans.

**Delinquent Taxes**—Taxes that remain unpaid after the date on which a penalty for nonpayment is attached. Tax statements are mailed out in October and become delinquent if unpaid by January 31.

**Department**—A specific functional area or "cost center" within a district division.

**Depreciation**—The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

**Division**—An administrative division of the District having management responsibility for a group of departments.

**Educational Span**—Identifies the level or characteristics of the student receiving instruction.

**Effective Tax Rate**—State law in Texas prescribes a formula for calculating the effective tax rate for districts. The net effect of the formula is to produce a tax rate that goes down when property values rise (and vice versa) to generate a rate that produces approximately the same revenue as the year before. The formula makes adjustments for additional debt service, newly annexed property, and newly constructed property. If the tax rate is raised by three percent or more over the prior year's effective tax rate, State law requires that special notices must be posted and published. If the tax rate exceeds the rollback tax rate, an election to limit school taxes is automatically triggered on a date not less than 30 days or more than 90 days after the tax rate is adopted. If the election to limit school taxes is successful, the tax rate the district may impose for the current year is limited to the calculated rollback tax rate.

**Encumbrance Accounting**—A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

**Encumbrance**—Any commitment of funds against an appropriation. It may be in the form of a purchase order or a contract. Encumbrance accounting is formally integrated into the accounting system for expenditure control purposes. An encumbrance differs from an account payable as follows: an account payable represents a legal liability to pay and results from the goods and/or services requested in a purchase order or contract having been delivered to the District. Until such time as the goods and/or services are delivered, the commitment is referred to as an encumbrance.

**Equalized Wealth Level**—Equalized Wealth Level means the wealth per student provided by Section 36.002, Texas Education Code.

**Equipment**—Moveable items used for school operation that are of a non-expendable and mechanical nature, i.e. perform an operation. Typewriters, projectors, vacuum cleaners, accounting machines, computers, lathes, clocks, machinery, and vehicles, etc., are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building, are considered as part of the building.)

**Estimated Revenue**—When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it will be collected during the period.

**Expenditures**—This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service. (Transfers between funds, encumbrances, exchanges of cash for other current assets such as the purchase stores and investment of cash in U.S. Bonds, payments of cash in settlement of liabilities already accounted as expenditures, and the repayment of the principal of current loans are not considered as expenditures.)

**Expense**—Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period. Legal provisions sometimes make it necessary to treat as expense charges whose benefits extend over future periods.

**Fiscal Period**—Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

**Fiscal Year**—A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The District's fiscal year is July 1 through June 30.

**Fixed Assets**—Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**Floating Debt**—Liabilities (except bonds) payable on demand or at an early date; for example, accounts payable, bank loans, notes, or warrants.

**Forfeiture**—The automatic loss of cash or other property as a punishment for not complying with legal provisions and as compensation for the resulting damages or losses.

**FTE**—Full-Time Equivalent measures the extent to which one individual or student occupies a full-time position or provides instruction, e.g., a person who works four hours a day or a student that attends a half of a day represents a .5 FTE. When FTE counts are included in reports they represent the aggregate of all FTE percentages, e.g., if one teacher provides four hours of instruction and four others provide one hour, together they represent one FTE.

**Full-Time Equivalence**—The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with "1.00" representing one full-time position. It may be expressed as a percentage or as a fraction. It is derived by dividing the amount of employed time required in part-time position by the amount of employed time required in a corresponding full time position.

**Fund**—An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on in accordance with special regulations, restrictions, or limitations.

**Fund Balance**—The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period during the fiscal year prior to closing.

**Fund, Permanent School**—The Permanent School fund consists of money, securities, or lands which have been set aside as an investment for public school purposes of which the income but not the principal may be expended. These funds, in most cases, have been derived from the sale of State school lands set aside by the Federal and/or State Government, from rents and royalties, and from surplus revenue returned to the State by the Federal Government.

**Furniture**—Moveable items used for school operation that are not of a mechanical nature. Chairs, tables, desks, file cabinets, pictures, chalkboards, lamps, lockers and carpets, etc., are examples of furniture.

**General Fund**—A fund group with budgetary control used to show transactions resulting from operations of ongoing organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use by the local education agency. The General Fund is used to finance the ordinary operations of a governmental unit except those activities required to be accounted for in another fund.

**General Obligation Debt**—Tax supported bonded debt which is backed by the full faith and credit of the District.

**Gift**—Money received from a philanthropic foundation, private individual, or private organization for which no repayment or special service to the contributor is expected.

**Grant**—A contribution by one governmental unit to another. The contribution is usually made to aid in the support of specified function (for example, job training), but it is sometimes also for general purposes.

**Improvements**—Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.

**Independent Audit**—An audit performed by an independent auditor.

**Independent Auditor**—An auditor who is independent of the agency whose accounts are being audited.

**Instruction**—The activities dealing directly with the teaching of students or improving the quality of teaching.

**Interfund Transfers**—Money which is taken from one fund under the control of the board of education and added to another fund under the board's control. Interfund transfers are not receipts or expenditures of the school district.

**Internal Service Fund**—A proprietary fund type accounted for on the accrual basis and not required to be reported in budget data submitted through Public Education Information Management System (PEIMS) to the Texas Education Agency. This fund may be used to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies with a single governmental unit or to other governmental units on a cost reimbursement basis.

**Judgment**—An amount to be paid or collected as a result of a court decision.

**Levy**—(Verb) To impose taxes or special assessments. (Noun) The total of taxes special assessments imposed by a governmental unit.

**Long-Term Budget**—A budget prepared for a period longer than a fiscal year. If the long-term budget is restricted to capital expenditures, it is called a CAPITAL PROGRAM OR A CAPITAL IMPROVEMENTS PROGRAM.

Maintenance Plant (Plant Repairs and Repair and Replacements of Equipment) - Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements or property (anything less than replacement of a total building).

M&O Tax Rate—The tax rate calculated to provide the revenues needed to cover Maintenance & Operations (M&O). M&O includes such things as salaries, utilities, and day-to-day operations.

Modified Accrual Accounting—A basis of accounting in which expenditures are accrued when incurred and revenues are accounted for when they become measurable and available.

Personnel, Administration—Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are system-wide and not confined to one school, subject, or narrow phase of school activity; for example, superintendent of schools, business manager and accountant.

Personnel, Clerical—Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records. This also includes stock clerks, shipping clerks, etc.

Personnel Expenditures—For the purpose of budgeting, this term refers to all wages and related payroll costs: regular pay, extra duty pay, overtime pay, teacher career allotment, employee allowances, social security, group health and life insurance, workers' compensation insurance, unemployment insurance, and teacher retirement/TRS care.

Personnel, Full-Time—School employees who occupy positions the duties of which require them to be on the job on school days, throughout the school year, at least the number of hours the schools in the system are in session.

Personnel, Guidance—Persons who have been assigned specific duties and school time to carry on recognized functions of the guidance programs in whole or in part. Classified here are: counselors, deans, placement counselors, guidance specialists, assessment staff, and similar personnel.

Personnel, Health—Persons in the field of physical and mental health such as physicians, psychiatrists, school nurses, dentists, dental hygienists, psychiatric social workers, and therapists, whose services are directed primarily at individuals, although sometimes used for group activities.

Personnel, Instructional Administration—Persons who manage, direct, and supervise the district-wide instructional program, and improve the quality of instruction and the curriculum. Included here are: supervisors of instruction, curriculum, research and development, etc.

Personnel, Maintenance—Personnel on the school payroll who are primarily engaged in repair and upkeep of grounds, buildings, and equipment.

Program—A group of related activities performed by one or more organizational units for the purpose of accomplishing a function or project for which the District is responsible.

**Program Budget**—A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget is a traditional type of budget between the traditional character and object budget on the one hand, the performance budget on the other.

**Receipts, Non Revenue**—Amounts received which either incur an obligation that must be met at some future date or change the form of an asset from property to cash and thereafter decrease the amount and value of school property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance loss settlements constitute most of the non revenue receipts.

**Receipts, Revenue**—Additions to assets which do not incur an obligation that must be met at some future date and do not represent exchanges of property for money.

**Refined ADA**—Refined Average Daily Attendance is based on the number of days of instruction in the school year. The aggregate eligible days attendance is divided by the number of days of instruction to compute the refined average daily attendance. See also ADA.

**Refunding Bonds**—Bonds issued to pay off bonds already outstanding.

**Reserved Fund Balance**—The portion of fund equity which is not available for appropriation or which has been legally separated for a specific purposes.

**Retirement Fund System**—A plan whereby a fund of money, built up through contributions from participants and other sources, is used to make regular payments to those who retire from service in the educational system by reason of age, disability, or length of service.

**Revenue**—The yield of taxes, tuition, interest earnings, and other monetary resources that the District collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent contributions of fund capital in enterprise and internal service funds. The same definition applies to those cases where revenue are recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash. See Receipts, Revenue.

**Revenue Bonds**—Bonds of the District which are supported by the revenue generating capacity of primarily athletic gate receipts.

**Rollback Tax Rate**—A tax rate that exceeds the rollback tax rate will automatically trigger an election to limit school taxes on a date not less than 30 days or more than 90 days after the tax rate is adopted. If the election to limit school taxes is successful, the tax rate the district may impose for the current year is limited to the calculated rollback tax rate.

**School**—A division of the school system consisting of a group of students composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings. More than one school may be housed in one school plant, as is the case when the elementary and secondary programs are housed in the same school plant.

**School, Elementary**—A school classified as elementary by State and local practice and composed of any span of grades not above grade eight. In this handbook this term includes kindergartens and nursery schools if they are under the control of the local board of education.

School, Middle School—A separately organized secondary school intermediate between elementary and senior high school.

School, Senior High—A school offering the final years of high school work necessary for graduation; invariably preceding by a middle school in the same system.

School, Summer—The name applied to the school session carried on during the period between the end of the regular school term and the beginning of the next regular school term.

School Plant—The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

School Site—The land and all improvements to the site, other than structure, such as grading, drainage, drives, parking areas, walks, plantings, play courts, and play fields.

Serial Bonds—Bonds whose principal is to be repaid in periodic installments over the life of the issue.

Special Revenue Funds—A governmental fund type with budgetary control, used to account for the proceeds of specific revenue sources, other than expendable trusts or for major capital projects, that are legally restricted to expenditures for specified purposes.

#### Student-Body Activities

Direct and personal services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, band, and orchestra, that are managed or operated by the student body under the guidance and direction of an adult, and are not part of the regular instructional program.

Tax Anticipation Notes—Notes (sometimes called "warrants") issued in anticipation of collection of taxes, usually retireable only from tax collections, and frequently only from the tax collections anticipated with their issuance. The proceeds of tax anticipation notes or warrants are treated as current loans if paid back from the tax collections anticipated with the issuance of the notes.

Tax Base—The total value of all real, personal and mineral property in the District as of January 1st of each year, as certified by the County Appraisal Board. The tax base represents net value after all exemptions.

Taxes—Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits. It does not include special assessments.

Tax Rate—Total tax rate is set by the Board of Trustees and is made up of two components: maintenance and operating and debt service rates. It is the amount levied for each \$100 of assessed valuation.

Tax Roll—The official list showing the amount of taxes levied against each taxpayer or property.

Teacher—A person employed to instruct pupils or students. This term is not applied to principals, librarians or other instructional or non-instructional support personnel.

Term Bonds—Bonds of the same issue, usually maturing all at one time, ordinarily to be retired from sinking funds.

**Textbooks**—Books obtained primarily for use in certain classes, grades, or other particular student groups rather than for general school use.

**Undesignated Fund Balance**—For budget purposes, the undesignated fund balance is that portion of fund equity that is currently available for allocation.

**User Charges**—The payment of a fee for direct receipt of a public service such as data processing services by the department benefiting from the service.

**WADA**—To treat school districts fairly in funding, a Weighted Average Daily Attendance (WADA) is used to measure the extent students are participating in special programs. The concept of WADA in effect converts all of a school district's students with their different weights to a calculated number of regular students required to raise the same amount of revenue. The greater the number of students eligible for special entitlements, the greater a school district's WADA will be.

**Wealth Equalization Transfer**—The amount budgeted by districts for the cost of reducing their property wealth to the required equalization wealth level. Sometimes referred to as Robin Hood Funds.

**Wealth Per Student**—"Wealth per student" means the taxable value of property, as determined under Section 1.86, Texas Education Code, divided by the number of students in weighted average daily.





**Wylie ISD  
School  
Children  
1909-10**

**Wylie  
Middle  
School  
1980**



**Wylie  
High  
School  
Jazz  
Band  
2001**

