

Wylie Independent School District

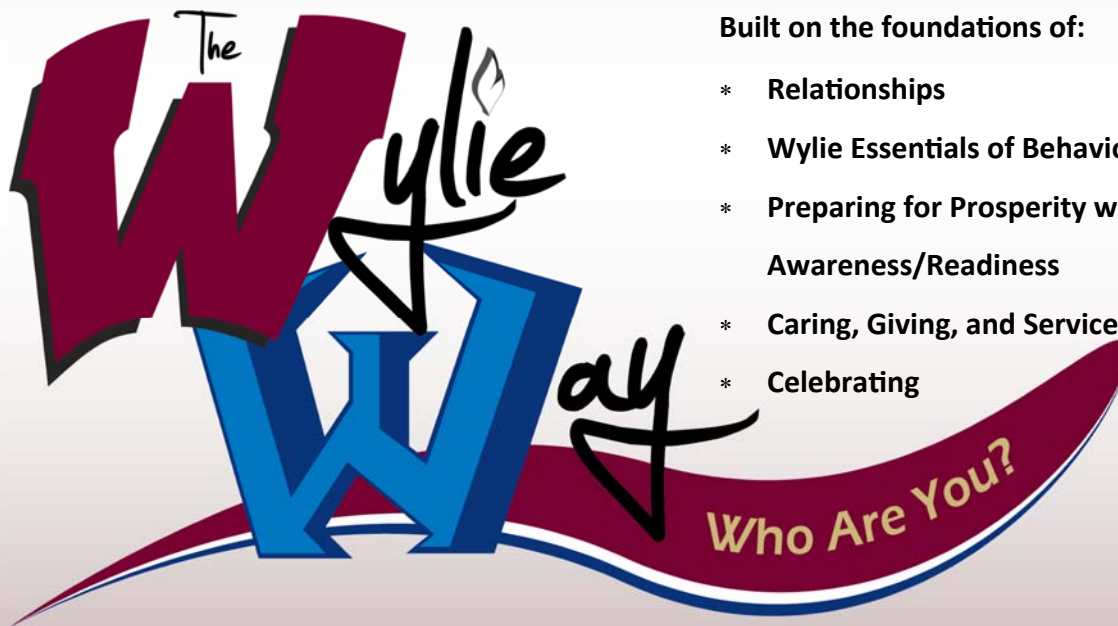
2013-2014 Official Budget

Wylie, Texas, Collin County

75098

Adopted June 17, 2013

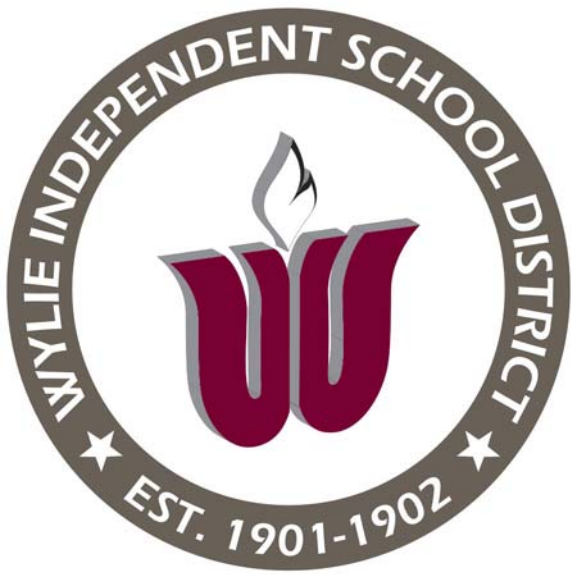
www.wylieisd.net



Built on the foundations of:

- * Relationships
- * Wylie Essentials of Behavior
- * Preparing for Prosperity with College & Career Awareness/Readiness
- * Caring, Giving, and Service Learning
- * Celebrating





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

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Reston, VA 20190-4200

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www.asbointl.org

March 5, 2013

Michele Trongaard, CPA RTSBA
Interim CFO
Wylie Independent School District
951 S Ballard Ave
Wylie, TX 75098

Dear Mrs. Trongaard:

The Association of School Business Officials International (ASBO) is pleased to announce that Wylie Independent School District has received ASBO's Meritorious Budget Award (MBA) for its 2012–2013 annual budget. The award represents a significant achievement by Wylie Independent School District. It reflects the commitment by you, your staff, and the school district to achieve the highest standards of school budgeting.

The Meritorious Budget Award Review Team that evaluated your budget prepared the attached comments for your consideration. Also attached is your 2012–2013 award certificate. A sample press release you may use for publicity purposes and a list of suggestions on how to submit a press release are also attached. The year plate for the perpetual plaque is being sent under separate cover.

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 MBA program.

Sincerely,

A handwritten signature in blue ink that reads "John D. Musso".

John D. Musso
Executive Director, CAE, RSBA

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 entity's budget
for the Fiscal Year 2012-2013.*

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



A handwritten signature in black ink, reading "Ron McCulley".

Ron McCulley, CPPB, RSBO
President

A handwritten signature in black ink, reading "John D. Musso".

John D. Musso, CAE, RSBA
Executive Director



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

January 7, 2013

Ms. Michele Trongaard
Interim Chief Financial Officer
Wylie Independent School District
951 South Ballard Road
Wylie, TX 75098

Dear Ms. Trongaard:

A Panel of independent reviewers has completed its examination of your budget document. We are pleased to inform you that the panel has voted to award your budget document the Distinguished Budget Presentation Award for the current fiscal period. This award is the highest form of recognition in governmental budgeting. Its attainment represents a significant achievement by your organization.

The Distinguished Budget Presentation Award is valid for one year. To continue your participation in the program, it will be necessary to submit your next annual budget document to GFOA within 90 days of the proposed budget's submission to the legislature or within 90 days of the budget's final adoption. Enclosed is an application form to facilitate a timely submission. This form should be submitted with four copies of your budget accompanied by the appropriate fee.

Each program participant is provided with confidential comments and suggestions for possible improvements to the budget document. Your comments are enclosed. We urge you to carefully consider the suggestions offered by our reviewers as you prepare your next budget.

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. Enclosed is a Certificate of Recognition for Budget Preparation for:

Wylie ISD Finance Division

Your award plaque will be mailed separately and should arrive within eight to ten weeks. Enclosed is a camera-ready reproduction of the award for inclusion in your next budget. If you reproduce the camera-ready in your next budget, it should be accompanied by a statement indicating continued compliance with program criteria.

The following standardized text should be used:

Ms. Michele Trongaard

January 7, 2013

Page 2

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Wylie Independent School District, Texas** for its annual budget for the fiscal year beginning **July 1, 2012**. 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.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

A press release is enclosed.

The Government Finance Officers Association encourages you to make arrangements for a formal presentation of the award. If you would like the award presented by a member of your state or provincial finance officers association, we can provide the name of a contact person for that group.

We appreciate your participation in this program and we sincerely hope that your example will encourage others in their efforts to achieve and maintain excellence in governmental budgeting. The most current list of award recipients (with hyperlinks) can be found on GFOA's website at www.gfoa.org. If we can be of further assistance, please contact the Technical Services Center.

Sincerely,

A handwritten signature in black ink that reads "Stephen J. Gauthier". The signature is written in a cursive style with a large, stylized initial "S".

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, 2012

Christopher P. Movill *Jeffrey R. Egan*

President

Executive Director



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

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

**Wylie ISD Finance Division
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

January 07, 2013

February 8, 2013

Dr. David Vinson
Superintendent
Wylie Independent School District (Collin)
951 S. Ballard Ave.
Wylie, Texas 75098-4175


Dear Superintendent Vinson:

I am pleased to inform you that Wylie Independent School District (Collin) has earned a 2013 Gold Leadership Circle Award. Your application scored 18 points of 20 possible on our ratings criteria to earn this award.

Your listing on our "Texas Transparency" website now displays the Gold seal to indicate that you have received this award. Enclosed is your copy of a Leadership Circle Award Certificate. You will also receive a digital seal that you may post on your website.

Congratulations on your success in moving forward on financial transparency and joining our Leadership Circle.

Sincerely,



Susan Combs

Enclosure





Texas Comptroller Leadership Circle Gold Member

awarded to

Wylie ISD

For setting the bar for financial transparency and opening your books to the public.

The Texas Comptroller's Leadership Circle program recognizes local governments across Texas that are striving to meet a high financial transparency online. By providing citizens with a clear, consistent picture of spending and sharing information in a user-friendly format, you are setting a strong example for other governmental entities to follow.

February 4, 2013

A handwritten signature in black ink that reads 'Susan Combs'.



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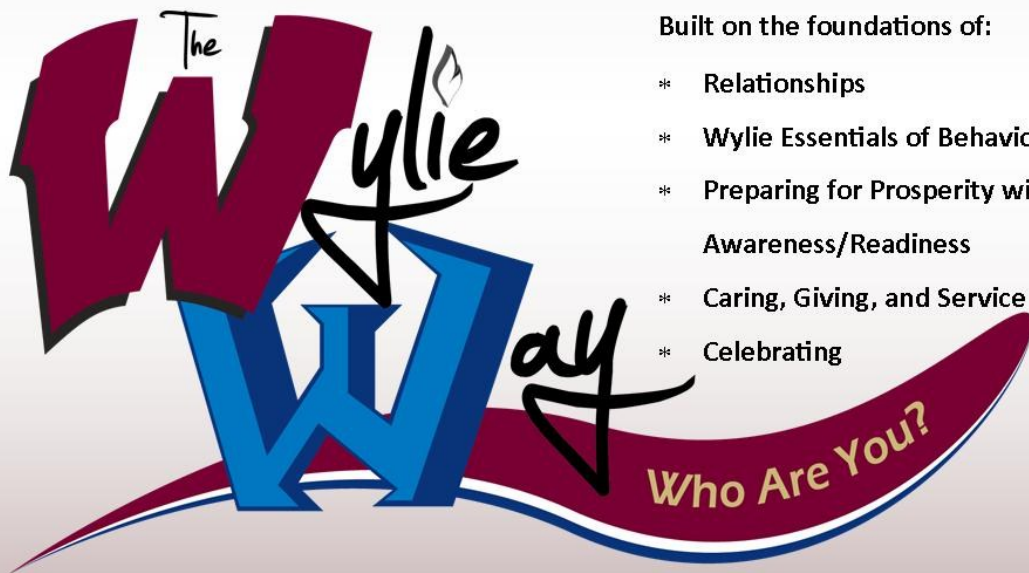
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Introductory Section



Built on the foundations of:

- * Relationships
- * Wylie Essentials of Behavior
- * Preparing for Prosperity with College & Career Awareness/Readiness
- * Caring, Giving, and Service Learning
- * Celebrating



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
Dr. Jeannie Stone, Assistant Superintendent for Curriculum and Instruction
Scott Winn, Assistant Superintendent for Human Resources & Student Services

Officials Issuing Report

Michele Trongaard, RTSBA, CPA, Chief Financial Officer
Kathy Lipe, CTSBO, Budget Analyst
Kim Williams, Administrative Assistant to the CFO

WYLIE INDEPENDENT SCHOOL DISTRICT

Consultants & Advisors

Auditors

Edgin, Parkman, Fleming & Fleming, PC

4110 Kell Blvd., 2nd Floor
Wichita Falls, TX 76307

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Financial Advisor

Southwest Securities, Inc.

1201 Elm Street, Suite 3500
Dallas, TX 75270

General Counsel

Walsh, Anderson, Brown, Schulze
& Aldridge, PC

6300 LaCalma Dr., 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

Executive Summary

We are pleased to present the 2013-14 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 sixth time to determine its eligibility for this award.

In addition to submission to ASBO, this document is presented for the fifth 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 four 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.



Introductory Section



Wylie ISD Official Budget 2013-14

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.

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 eight students of each graduating class from both high schools.

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 13,600 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 43,484 in 2013. The gain of 28,325 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 ten elementary schools, three intermediate schools, three junior high schools, two high schools, and one alternative high school.



Facts About Wylie ISD (Cont.)

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

Table 1
Student Ethnicity Percentages for Wylie ISD

	2009-10	2010-11	2011-12	2012-13	2013-14
Anglo	57.0%	55.3%	55.0%	54.1%	53.8%
Hispanic	20.0%	21.0%	21.1%	21.4%	21.2%
African-American	14.0%	13.6%	13.5%	13.6%	13.7%
Asian/Pacific Islander	8.0%	7.2%	7.4%	7.6%	7.8%
Native American/Other	1.0%	2.9%	3.0%	3.3%	3.5%

The State of Texas currently mandates a pupil/teacher ratio of 22:1 for kindergarten through 4th 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 177 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 four 9 week reporting periods. The administration works with an advisory group from both the community and staff to prepare the school calendar.

Mission Statement and Operational Goals

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

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

Wylie ISD Vision: Unified for Excellence

THE MISSION OF WYLIE ISD IS TO SUSTAIN A CULTURE OF HIGH EXPECTATIONS WHILE VALUING UNITY, RELATIONSHIPS, AND TRUST.

We believe:

- Character and community values are essential to building responsible citizens
- High expectations and accountability should be expected from all students and staff
- Exemplary employees make an exemplary difference
- As Wylie ISD grows, we will sustain our level of excellence in all operations
- Wylie ISD graduates must be challenged and equipped to succeed in the 21st century

Strategic Goals

- Instill community and ethical values in our students
- Ensure academic achievement for every student through tight family partnerships, curriculum, and programs
- Attract, retain, and value a quality staff
- Manage growth in a way that provide
 - * Functional equity
 - * Financial Responsibility
 - * Assurance for all student needs
- Prepare students for a successful life beyond high school

Wylie ISD has proven to meet and/or exceed these goals by meeting 100% of all the standards reported by the Texas Education Agency (TEA). As illustrated in the graph below, 10 of our 19 campuses met one or more distinctions.

2013 TEA Ratings			
Wylie ISD: 100% Met Standard (TEA Report)			
Met Standard + 3 Distinctions	Met Standard + 2 Distinctions	Met Standard + 1 Distinction	Met Standard
Harrison Intermediate	Dodd Elementary Davis Intermediate Draper Intermediate Cooper Junior High	Akin Elementary Hartman Elementary Whitt Elementary Burnett Junior High Wylie High School	Birmingham Elementary Cox Elementary Groves Elementary Smith Elementary Tibbals Elementary Watkins Elementary McMillan Junior High Wylie East High School

Wylie ISD spends an average of \$7,911 per student as compared to \$8,717 per student in the State. This document will reflect how the expenditures are allocated in order to achieve our rating with TEA.

Mission Statement and Operational Goals (cont.)

Table 2

<p style="text-align: center;">IMPLEMENTATION OF STRATEGIC GOALS & OBJECTIVES 2013-2014</p>	Instill Community & Ethical Values in Our Students	Ensure Academic Achievement	Attract, Retain and Value a Quality Staff	Manage Growth	Prepare Students
	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
001-110 - CAMPUSES	√	√	√	√	√
699 - SUMMER SCHOOL		√			√
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	√	√		√	√
809 - ACADEMIC AND CAREER CONNECTIONS	√	√		√	√
810 - GT AND ADVANCED ACADEMICS	√	√		√	√
873 - ATHLETIC DEPARTMENT	√	√		√	√
935 - TRANSPORTATION DEPARTMENT				√	
936 - MAINTENANCE AND CUSTODIAL DEPARTMENT				√	
937 - HEALTH SERVICES					√
938 - FOOD SERVICE				√	
939 - ENERGY MANAGEMENT				√	

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 Chief Financial Officer.

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 detail line items are provided, as requested, through written and verbal supporting information.

Financial Structure & Basis for Accounting

The District maintains approximately 70 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, which are part of the approved budget and the fourth is Capital Projects Funds which is included for informational purposes only. 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.



Total Budget Summary

The following schedule presents a comparison of budgeted revenues and expenditures for the General Fund, the Student Nutrition Fund (a Special Revenue Fund) and the Debt Service Fund for 2013-14 budget to 2012-13 budget. All three funds must be included in the official District budget.

Table 3

2013-2014 Revenues

	Budgeted Amount (Thousands)	Percent of Total	Increase (Decrease) from 2012-13	Percent Increase (Decrease)
Local Revenue	\$ 59,121	47.39%	\$ 1,471	2.49%
State Revenue	62,959	50.47%	\$ 5,076	8.06%
Federal Revenue	2,676	2.14%	261	9.75%
Total Revenue	\$ 124,756	100%	\$6,808	5.46%

2013-2014 Expenditures

Function	Budgeted Amount (Thousands)	Percent of Total	Increase (Decrease) from 2012-13	Percent Increase (Decrease)
Instruction	\$ 61,212	49.67%	5,835	10%
Instructional resources & media	947	0.77%	(71)	-7%
Staff development	2,516	2.04%	187	7%
Instructional administration	1,093	0.89%	103	9%
School administration	6,205	5.04%	242	4%
Guidance and counseling	2,366	1.92%	113	5%
Health services	1,196	0.97%	33	3%
Student transportation	4,070	3.30%	364	9%
Food services	5,376	4.36%	294	5%
Co-curricular activities	3,180	2.58%	435	14%
General administration	3,025	2.45%	192	6%
Plant maintenance & operations	10,809	8.77%	148	1%
Security	334	0.27%	(19)	-6%
Technology	1,849	1.50%	275	15%
Community service	4	0.00%	(1)	-25%
Debt Service	18,646	15.13%	(1,080)	-6%
Facilities acquisition & construction	5	0.00%	5	0%
JJAEF Programs	36	0.03%	11	31%
Other Intergovernmental Charges	360	0.29%	0	0%
Total Expenditures	\$ 123,229	100%	7,066	6%

Combined Funds

Table 4

Wylie Independent School District
Combined Budget Summary: 2013-14
July 1, 2013 through June 30, 2014
General Fund, Debt Service Fund, & Student Nutrition Funds

	General Fund	Debt Service	Student Nutrition	Total
Revenues				
5700 Local & intermediate sources	\$ 40,172,417	\$ 15,735,225	\$ 3,212,957	\$ 59,120,599
5800 State sources	58,424,122	4,414,198	120,339	62,958,659
5900 Federal sources	345,072	-	2,331,364	2,676,436
Total Revenues	98,941,611	20,149,423	5,664,660	124,755,694
Expenditures				
11 Instruction	61,211,502	-	-	61,211,502
12 Instructional resources & media	947,185	-	-	947,185
13 Staff development	2,516,211	-	-	2,516,211
21 Instructional administration	1,092,853	-	-	1,092,853
23 School administration	6,205,265	-	-	6,205,265
31 Guidance and counseling	2,366,152	-	-	2,366,152
33 Health services	1,196,251	-	-	1,196,251
34 Student transportation	4,069,738	-	-	4,069,738
35 Food services	-	-	5,376,459	5,376,459
36 Co-curricular activities	3,179,957	-	-	3,179,957
41 General administration	3,024,897	-	-	3,024,897
51 Plant maintenance & operations	10,521,753	-	287,200	10,808,953
52 Security	333,522	-	-	333,522
53 Technology	1,849,414	-	-	1,849,414
61 Community service	3,988	-	-	3,988
71 Debt service	21,923	18,624,244	-	18,646,167
81 Facilities acquisition & construction	5,000	-	-	5,000
95 JJAEP Programs	36,000	-	-	36,000
99 Other Intergovernmental Charges	360,000	-	-	360,000
Total Expenditures	98,941,611	18,624,244	5,663,659	123,229,514
Excess Revenues Over Expenditures	-	1,525,179	1,000	1,526,179
Fund Balance-Beginning	24,476,228	18,854,258	1,472,949	44,803,434
Fund Balance-Ending-Projected	\$ 24,476,228	\$ 20,379,437	\$ 1,473,949	\$ 46,329,613
Proposed Tax Rate	\$ 1.17	\$ 0.47	\$	\$ 1.64

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) and House Bill 1025 (HB 1025) passed during the 83rd Legislative session. HB 1025 funds the reversal of the \$1.75 million payment delay from last session and it appropriates an additional \$201.7 million to the Foundation School Program (FSP) in the 2014-15 biennium. The additional FSP funding is to flow through the basic allotment approximately \$100 million per year. The overall impact to Wylie ISD was an increase of state and local funding for 2013-14 and 2014-15. The overall change in FSP revenues for Wylie ISD in this biennium is shown in the chart.

Table 5

Preliminary Estimates Foundation School Program	2013-2014	2014-2015*
SB 1 & HB 1025 \$3.4 billion	\$4,474,655	\$6,137,735
CCSB1-TRS 1.5% Contribution		\$891,269

General Fund revenue is budgeted to increase \$4.3 million or 4.51% over the 2012-13 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. Some reductions in local property taxes may be offset by an increase in state aid. To keep school districts from receiving a total increase in funding with the loss of property values, district revenues per student were 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, and supply costs as well as funding new mandates. In November 2008, Wylie ISD held a tax ratification election 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 2013-14, the fund balance is a 26.3% ratio to annual operating expenditures. The fund balance in the General Fund meets the Board of Trustees’ goal of maintaining 2-1/2 months of expenditures. For 2011-12, the general fund balance increased by over \$5.3 million and estimated to increase by another \$2.5 million in 2012-13.

General Fund (Cont.)

Table 6

Wylie Independent School District General Fund Revenues and Expenditures Years Ended June 30, 2010 - June 30, 2014 (Budgeted)

	2009-10 Audited Actual*	2010-11 Audited Actual*	2011-12 Audited Actual **	2012-13 Unaudited Actual**	2013-14 Adopted Budget	\$ Increase / (Decrease) Over Prior Year	% Increase / (Decrease) Over Prior Year
LOCAL REVENUE SOURCES	\$ 37,710,749	\$ 38,418,603	\$ 39,326,301	\$ 40,148,091	\$ 40,172,417	24,326	0.06%
STATE REVENUE SOURCES	45,852,723	50,631,586	51,229,545	53,684,595	58,424,122	4,739,527	8.83%
FEDERAL REVENUE SOURCES	3,941,181	4,083,599	2,205,083	839,991	345,072	(494,919)	-58.92%
GENERAL FUND REVENUE TOTAL	87,504,653	93,133,787	92,760,928	94,672,677	98,941,611	4,268,934	4.51%
EXPENDITURES							
11 Instruction	51,051,971	54,463,092	52,524,452	54,868,019	61,211,502	6,343,483	11.56%
12 Instructional Resource & Media	1,000,676	1,047,665	994,411	937,966	947,185	9,219	0.98%
13 Curriculum & Staff Development	1,869,794	2,211,317	1,980,919	2,214,241	2,516,211	301,970	13.64%
21 Instructional Administration	706,937	830,879	861,363	967,697	1,092,853	125,156	12.93%
23 School Administration	5,164,730	5,625,047	5,570,004	5,932,289	6,205,265	272,976	4.60%
31 Guidance and Counseling	2,003,253	2,308,709	2,162,534	2,241,482	2,366,152	124,670	5.56%
33 Health Services	1,006,109	1,120,173	1,117,142	1,133,259	1,196,251	62,992	5.56%
34 Student Transportation	4,014,614	3,926,115	3,774,148	4,059,358	4,069,738	10,380	0.26%
35 Student Nutrition	-	-	-	198	-	(198)	-100.00%
36 Co-Curricular Activities	2,796,931	2,969,563	2,578,757	2,997,598	3,179,957	182,359	6.08%
41 General Administration	2,547,647	2,742,844	2,707,880	2,784,307	3,024,897	240,590	8.64%
51 Plant Maintenance & Operations	10,351,854	10,647,605	9,770,632	9,811,168	10,521,753	710,585	7.24%
52 Security & Monitoring	224,453	247,801	242,492	352,303	333,522	(18,781)	-5.33%
53 Data Processing/Technology Services	1,591,378	1,733,130	1,657,013	1,537,049	1,849,414	312,365	20.32%
61 Community Services	9,851	10,307	13,905	1,856	3,988	2,132	114.86%
71 Debt Service - Principal on long-term de	290,468	263,398	282,556	293,192	21,923	(271,269)	-92.52%
72 Debt Service - Interest on long-term det	50,990	94,947	77,977	63,044	-	(63,044)	-100.00%
81 Facilities Acquisition and Construction	1,297,509	293,555	760,865	1,061,766	5,000	(1,056,766)	-99.53%
95 JJAEP programs	31,021	10,465	36,701	60,968	36,000	(24,968)	-40.95%
99 Other intergovernmental charges	308,444	330,059	329,294	345,336	360,000	14,664	4.25%
TOTAL EXPENDITURES	86,318,628	90,876,669	87,443,044	91,663,096	98,941,611	7,278,516	7.94%
EXCESS REVENUES OVER (UNDER) EXPENDITURES	1,186,025	2,257,118	5,317,885	3,009,582	-	(3,009,582)	-
OTHER SOURCES	1,278,321	85,960	48,367	100,105	-	(100,105)	-
OTHER USES	(500,000)	-	-	-	-	-	-
NET SOURCES OVER	778,321	85,960	48,367	100,105	-	100,105	-
BEGINNING FUND BALANCE	11,692,653	13,656,999	16,000,077	21,366,329	24,476,016	3,109,687	14.55%
Prior Period Adjustment							
BEGINNING FUND BALANCE	11,692,653	13,656,999	16,000,077	21,366,329	24,476,016	3,109,687	14.55%
ENDING FUND BALANCE	\$ 13,656,999	\$ 16,000,077	\$ 21,366,329	\$ 24,476,016	\$ 24,476,016	-	0.00%

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

**Includes Fund 287(Education Jobs Grant)

General Fund (Cont.)

Table 7

**Wylie Independent School District
General Fund Major Changes 2013-14**

	Increase/Decrease Millions
Revenues	
Local Funding	\$1.5
Estimated 3% Increase in Property Values	
State Funding	\$4.0
Increase in Enrollment	
Federal Funding	(\$0.1)
Expenditures	
Salary Increases, New Positions, 3% One Time Stipend 2012-13	\$4.0
Insurance Contribution	\$0.6
Draper Gym	(\$1.4)
Additional Athletic, Fine Arts Budget	\$0.4
The above constitutes the major changes affecting Wylie's budget compared to previous years' original budget.	

Student Nutrition Fund

The Student Nutrition Fund accounts for the operation of the District's cafeteria meal program. The 2013-14 revenue budget totals \$5,664,660 or 13.86% increase over 2012-13 unaudited actuals. The emphasis of the Student Nutrition program is to provide a nutritional meal program without the fiscal support from the General Fund.

Meal prices for 2013-14 increased by \$0.05 for student reimbursable lunches grades K-8, \$0.25 for student plate lunches grades 7-8 and 9-12 and by \$0.15 for student breakfast grades K-12 over the previous year. A history of the last five year meal prices are listed in the Financial 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 8
Wylie Independent School District
Statement of Revenue and Expenditures
Student Nutrition Fund
Years Ended June 30, 2010 - June 30, 2014 (Budgeted)

	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Unaudited Actual	2013-14 Adopted Budget	% Increase / (Decrease)
LOCAL REVENUE SOURCES						
School Meals	\$ 2,639,009	\$ 2,622,865	\$ 2,664,948	\$ 2,661,382	\$ 3,199,957	20.24%
Other	37,164	56,639	6,246	\$ 13,936	\$ 13,000	-6.72%
TOTAL	2,676,173	2,679,505	2,671,194	\$ 2,675,318	\$ 3,212,957	20.10%
STATE REVENUE SOURCES						
State Matching Funds	110,346	112,330	103,460	\$ 100,057	\$ 120,339	20.27%
TOTAL	110,346	112,330	103,460	\$ 100,057	\$ 120,339	20.27%
FEDERAL REVENUE SOURCES						
Federal Meal Reimbursement	1,648,979	1,745,997	1,821,877	\$ 1,938,226	\$ 2,031,364	4.81%
Federal Commodities	219,644	276,929	255,886	\$ 261,432	\$ 300,000	14.75%
TOTAL	1,868,623	2,022,926	2,077,763	\$ 2,199,658	\$ 2,331,364	5.99%
TOTAL REVENUE	4,655,142	4,814,760	4,852,418	\$ 4,975,033	\$ 5,664,660	13.86%
EXPENDITURES						
35 Food Services						
Payroll Costs	1,963,959	2,072,775	1,989,919	\$ 2,078,855	\$ 2,536,959	22.04%
Professional & Contracted Svcs.	64,501	55,739	321,516	\$ 298,664	\$ 359,000	20.20%
Supplies & Materials	2,150,931	2,308,984	2,323,474	\$ 2,502,238	\$ 2,686,700	7.37%
Other Operating Expenses	27,381	22,056	38,894	\$ 29,019	\$ 36,000	24.06%
Debt Service	-	-	-	\$ 3,448	\$ -	-100.00%
Capital Outlay	18,718	42,722	3,448	\$ 189,033	\$ 45,000	-76.19%
Total	4,225,490	4,502,276	4,677,252	\$ 5,101,258	\$ 5,663,659	11.02%
NET REVENUE OVER (UNDER) EXPENDITURES	429,652	312,485	175,166	\$ (126,225)	\$ 1,001	
Other Sources			2,041			
BEGINNING FUND BALANCE	679,830	1,109,482	1,421,967	\$ 1,599,173	\$ 1,472,949	-7.89%
ENDING FUND BALANCE	\$ 1,109,482	\$ 1,421,967	\$ 1,599,173	\$ 1,472,949	\$ 1,473,950	0.07%

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.

Table 9

Wylie Independent School District

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

Years Ended June 30, 2010 - June 30, 2014(Budgeted)

	2009-10	2010-11	2011-12	2012-13	2013-14	% Increase (Decrease)
	Audited	Audited	Audited	Unaudited	Approved	
	Actual	Actual	Actual	Actual	Budget	
REVENUE SOURCES						
Local Revenue	\$ 13,162,350	\$ 14,896,446	\$ 15,229,669	\$ 15,454,060	\$ 15,735,225	1.47%
State Revenue	3,540,622	3,516,189	3,732,701	3,751,603	4,414,198	0.51%
Total	16,702,972	18,412,635	18,962,370	19,205,663	20,149,423	1.28%
EXPENDITURES						
Debt Service						
Principal	6,553,755	9,603,882	13,410,000	13,656,563	14,765,000	1.84%
Interest	7,189,431	7,274,028	4,641,739	4,153,940	3,844,244	-10.51%
Fees	4,429	4,688	3,224	3,824	15,000	18.61%
Total	13,747,615	16,882,598	18,054,963	17,814,327	18,624,244	-1.33%
NET REVENUE OVER (UNDER)	2,955,357	1,530,037	907,407	1,391,336	1,525,179	53.33%
OTHER SOURCES/USES						
Transfers In	502,251	24,018,697	72,917,124	140,427,436	-	92.58%
Transfers Out	-	(24,014,014)	(75,257,081)	(140,414,793)	-	86.58%
Total	502,251	4,683	(2,339,957)	12,643		
NET SOURCES OVER (UNDER)	3,457,608	1,534,720	(1,432,550)	1,403,979	1,525,179	-198.01%
BEGINNING FUND BALANCE	13,521,849	16,979,457	18,514,177	17,081,627	18,485,606	-7.74%
ENDING FUND BALANCE	\$ 16,979,457	\$ 18,514,177	\$ 17,081,627	\$ 18,485,606	\$ 20,010,785	8.22%

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 rating from Moody's is currently AA₃.

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 approximately \$0.6 million in 2013-14.

The EDA funding, created in 1999, supports the repayment of debt that is already outstanding. The District expects to receive \$3.8 million in 2013-14. This reduces the debt tax rate by \$0.11 cents over what it would have been.

For 2013-14, the Debt Service Fund has budgeted revenues for \$20,149,423. The debt service tax rate remained the same at \$0.47. Over 23% of the current bond payment is covered by the IFA and EDA funds from State Aid.

General Obligation Debt (Cont.)

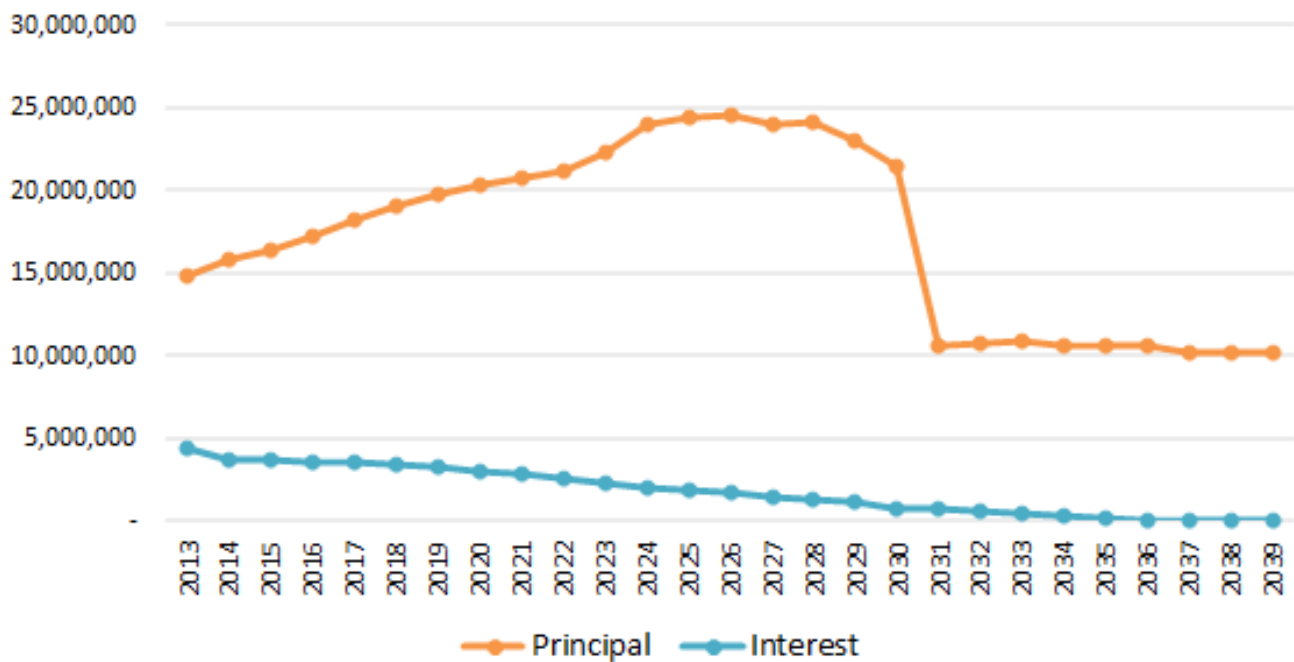
The major growth in enrollment over the past ten years has caused the District to call for several bond elections to authorize construction of new school facilities. The District’s financial advisor, Southwest Securities, works with District staff to effectively structure its debt capacity.

On March 27, 2013 the Board of Trustees authorized the issuance of unlimited tax refunding bonds of \$58,237,236.30 (par value). The debt was issued to refund unlimited tax school building and refunding bonds, resulting in net present value savings of \$11.5 million to the District.

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

Table 10

Existing General Obligation Debt



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 AA₃ rating as stated below by Moody's due to excellent financial and administrative practices.

The following table depicts bonded debt facts:

Table 11

Outstanding Bonded Debt as of 6-30-13	\$465,865,000
Bond Rate (Texas Permanent School Guaranteed)	AAA
Bond Rate (underlying)	AA ₃ Moody's
All bonds have been issued as of 6-30-13	
The District's "AA ₃ " rating reflects:	<ol style="list-style-type: none">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 \$6,985,629 for 2013-14 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 May 12, 2012, a bond package in the amount of \$21,125,000 was approved by 74% the District's voters. It includes additions and renovations to Wylie High School and Wylie East High School.

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

Table 12
Capital Projects Activity—Five Year Summary

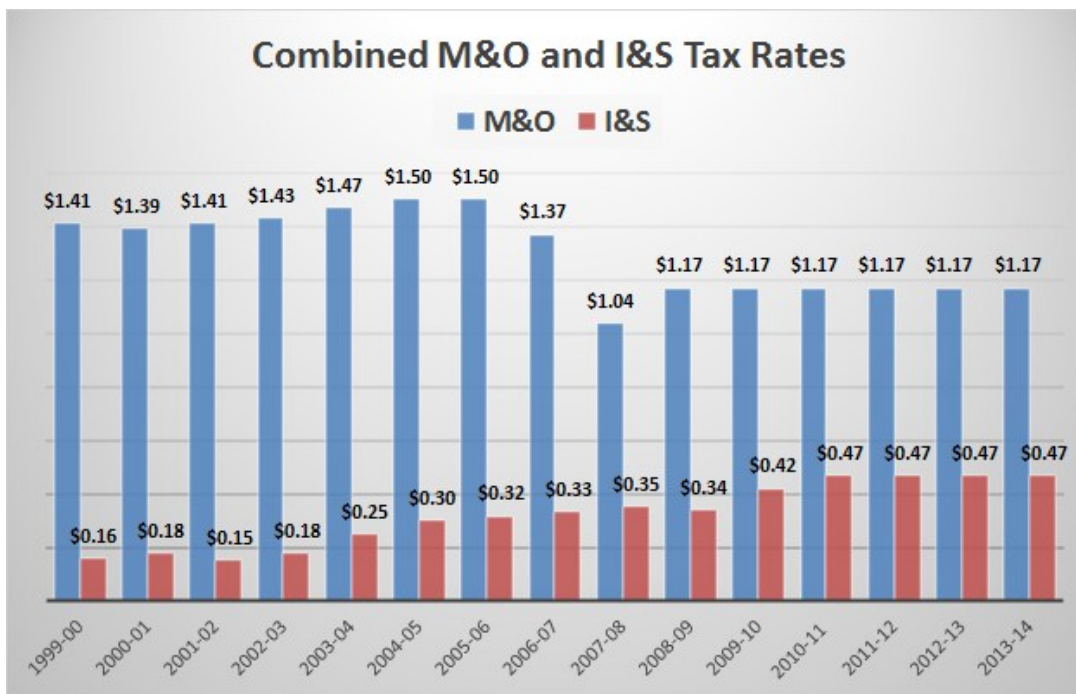
Project	09-10 FY Activity	10-11 FY Activity	11-12 FY Activity	12-13 FY Activity	13-14 Budget
Achieve Academy	85,580.00	3,382,731.10	64,014.84	0.00	0.00
Akin Elementary	22,153.16	572,327.27	770,131.42	704,646.02	49,946.00
Birmingham Elementary	10,112.50	1,511,154.00	931,213.15	25,387.15	1,267,941.00
Burnett Jr. High	381,041.22	6,507,799.13	836,278.77	463,005.79	312,662.00
Cooper Jr. High	1,310,790.00	0.00	0.00	0.00	0.00
District Wide	0.00	0.00	0.00	0.00	131,641.00
Harrison Intermediate	54,575.23	1,648,097.51	1,309,755.62	308,776.82	332,492.00
Hartman Elementary	92,170.53	1,387,844.63	988,230.57	62,465.89	983,814.00
Land	29,866.93	367,986.17	10,950.00	0.00	102,012.00
Other/Arbitrage	5,500.00	13,500.00	10,450.00	15,950.00	0.00
Shaffer Stadium	0.00	0.00	0.00	248,868.00	1,998.00
Smith Elementary	4,271.66	0.00	0.00	0.00	0.00
Technology	72,681.05	0.00	0.00	0.00	0.00
Watkins Elementary	11,814,250.13	783,767.02	32,172.00	0.00	0.00
Whitt Elementary	662.61	0.00	0.00	0.00	0.00
Wylie East High School	6,570.00	1,770,582.30	407,986.41	14,134,360.76	2,369,969.00
Wylie High School	236,714.50	2,428.50	777.00	2,873,410.96	1,433,154.00
Grand Total	14,126,939.52	17,948,217.63	5,361,959.78	18,836,871.39	6,985,629.00

Tax Rate

The tax rate for 2013-14 remains the same at \$1.64. House Bill 1 (HB1) enacted by the Third Special Session of the 79th 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 seven 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 2013-14, the M&O tax rate remains 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) tax rate and Debt Service (I&S) tax rate.

Table 13
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 operational 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 2013-14 Debt Service tax rate to support the debt is \$0.47; the same rate as 2012-13.

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 14
Example of Tax Levy on an Average Wylie Single Family Residence

	2009-10	2010-11	2011-12	2012-13	2013-14
Residence Value	\$ 169,459	\$ 168,221	\$ 168,760	\$ 165,972	\$ 173,762
Less: Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Adjusted Taxable Value	154,459	153,221	153,760	150,972	158,762
Rate per \$100 Value	1.5900	1.6400	1.6400	1.6400	1.6400
Tax Levy	\$ 2,456	\$ 2,513	\$ 2,522	\$ 2,476	\$ 2,604

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.

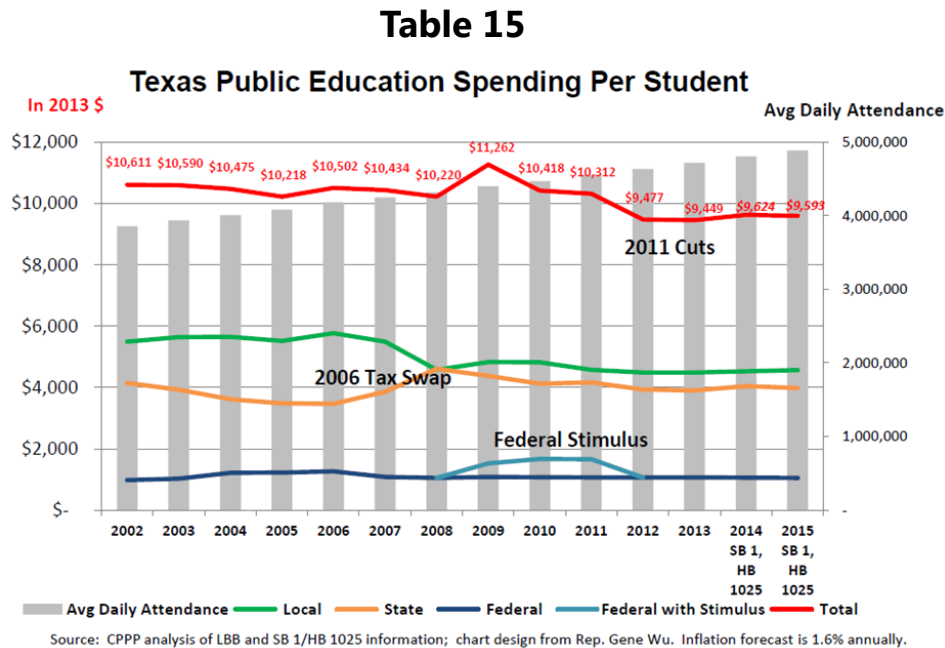
The State of Texas places limits on how much tax rates can increase over the previous year's rate. Each taxing entity must calculate its rollback rate. This is the maximum rate that can be adopted before an automatic rollback election takes place. If a rate is adopted that is higher than the rollback 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 tax rate plus \$0.47 I&S tax rate.

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

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 drastically cut funding to public education by reducing \$4 billion from formula funding and over \$1.4 billion from educational grants. SB1 and HB1025 restores \$3.4 billion to the Foundation School Program. The 2014-15 state budget provides \$3.2 billion more in General Revenue to the Texas Education Agency than the state budget for the 2012-2013 biennium. While the increases have helped to offset the \$5.4 Billion loss in the 2011 legislative session, it fails to raise per student funding to pre-recession levels.

Below is a graph that demonstrates the average spending per student since 2002.



According to the Center for Public Policy Priorities, in 2008, local/state/federal education spent an average of \$10,220 per student. Under the new budget, per-student funding will drop to \$9,609 for 2014-2015 (amounts are adjusted to 2013 dollars). This represents a \$611 per-student drop in funding from pre-recession levels. An additional \$5.9 billion from state, local or federal sources would be needed for the 2014-2015 biennium.

Key State Funding Components—Wylie ISD

- Compressed Maintenance and Operations Tax Rate - \$1.00
- Local Option Tax Rate \$0.17
- High School Allotment—\$275 per 9-12 ADA
- Basic Allotment—\$4,950

Student Enrollment Growth

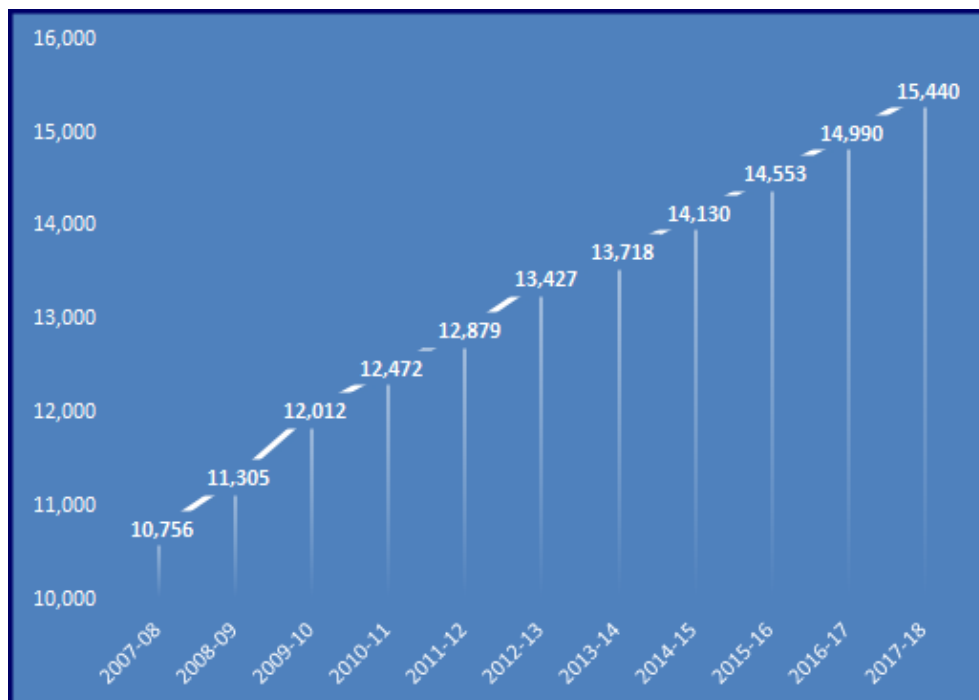
Wylie ISD continues to respond to the enrollment growth needs of the District. According to the District’s demographer, School District Strategies, using the New Home Method (Moderate), Wylie ISD’s enrollment should peak at 17,000 students. At that point the District will be built out within its 41 square 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.

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 13,718 in 2013-2014. Beginning in 2003, annual enrollment increases ranged from 1,000-1,200 students until 2007, which reflects an increase of over 800 students. For the last four years, increases in enrollment remain stable at an average of 500 students per year.

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

Table 16
Student Enrollment History and Projections



Staffing

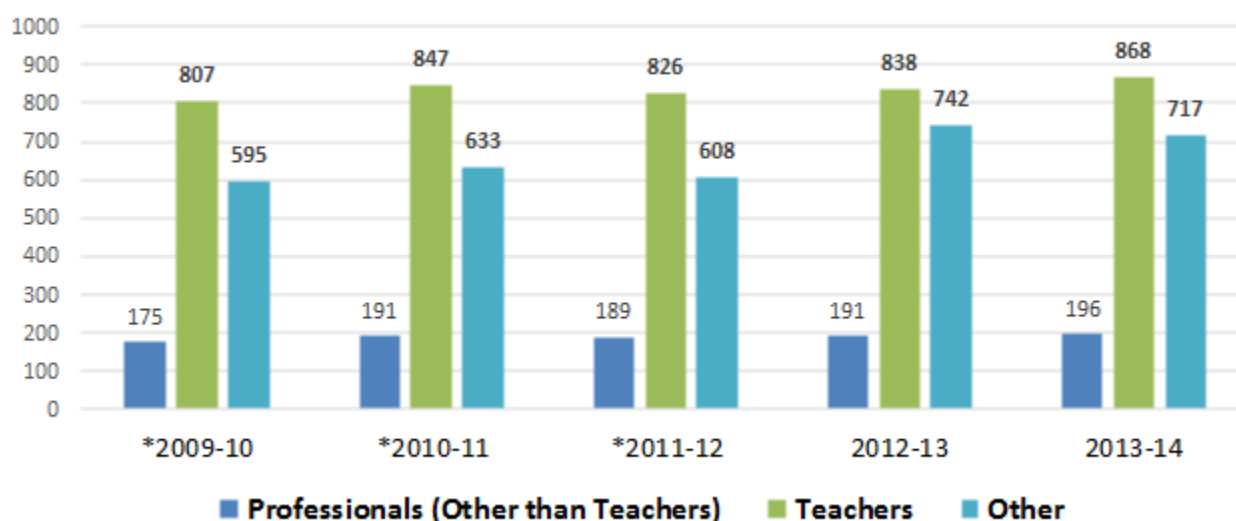
The Wylie ISD staff has become stabilized over the last year. As enrollment increases, additional staff is essential to provide the necessary educational services ranging from teachers to bus drivers. Wylie ISD was on a 'hiring freeze' during the 2011 Legislative Session due to expected decrease in state funding. The table below shows the staffing history for Wylie ISD.

Table 17
Staffing History

	*2009-10	*2010-11	*2011-12	2012-13	2013-14
Professional (Superintendent, Assistant Superintendents, Directors, Other Professional, Principal, Assistant Principal, Counselor, Librarian, Nurse)	175	191	189	191	196
Teachers (Teacher - Secondary, Elementary, Special Education)	807	847	826	838	868
Other (Paraprofessional, Food Service, Bus Driver, Hourly, Other)	595	633	608	742	717
Total	1,577	1,671	1,623	1,771	1,781
Student Enrollment	12,012	12,472	12,879	13,305	13,718
Staffing Ratios:					
Teaching Staff	14.9	14.7	15.6	15.9	15.8
Total Staff	7.6	7.5	7.9	7.5	7.7

* Source AEIS

History Comparison



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 increased in the majority of school districts across the state. In 2013, property values increased by 6.74% for Wylie ISD.

The largest single component of a school district's operating budget (approximately 85%) 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, Assistant Superintendents and Chief Financial Officer 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 work is guided by five guiding principals:



Data-Driven Decisions

Relevant & Rigorous Instruction

Increased Learning Time

Valuable Professional Development

Effective Leadership

The academic opportunities as well as the extra-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.

Academic Programs (cont.)

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 emersion 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.

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, Wylie East High School, and Choice High School. Wylie High School and Wylie East High School include grades 9-12. These 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.

The Choice High School currently serves students in grades 11 and 12 who desire a different high school experience. Students 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.

Academic Assessment

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

The PSAT[®]/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 (Cont.)

Table 18
PSAT Historical Data 2008-2012

	2008-09	2009-10	2010-11	2011-12
Critical Reading				
11th Grade	49.0	48.8	50.2	54.0
10th Grade	46.6	42.5	41.4	42.6
Math				
11th Grade	51.4	51.2	55.1	55.9
10th Grade	49.0	45.6	45.5	43.9
Writing Skills				
11th Grade	47.7	47.4	48.8	51.6
10th Grade	44.5	41.3	39.1	39.8
National Merit Awards				
Merit Finalists	0	0	1	1
Semi-Finalist	0	0	0	2
Commended Students	8	2	4	6
Achievement Program	0	0	0	3
Hispanic Recognition	1	1	2	3

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 19

SAT Historical Data 2008-2012

Year	Critical Reading			Math			Writing		
	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District
2012	496	474	486	514	499	519	488	461	463
2011	497	479	485	514	502	517	489	465	460
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

Academic Assessment (Cont.)

ACT—American College Test

The ACT[®] 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 20

ACT Historical Data 2008-2012

Year	Reading			Science			English			Math		
	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District
2012	21.3	20.8	22.1	20.9	20.8	22.3	20.5	19.6	20.9	21.1	21.4	23.0
2011	21.3	20.7	23.1	20.9	20.8	23.1	20.6	19.6	22.0	21.1	21.5	23.8
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

Year	Composite Scores		
	Nat'l	State	District
2012	21.1	20.8	22.2
2011	21.1	20.8	23.1
2010	21.0	20.8	22.0
2009	21.1	20.8	22.4
2008	21.1	20.7	21.9

Academic Assessment (Cont.)

Financial Integrity Rating System of Texas (FIRST)

Senate Bill (SB) 218 of the 77th Legislature (2001) authorized the implementation of a financial accountability rating system, which is officially referred to as Schools FIRST.

The primary goal of Schools FIRST is to improve the management of school district financial resources. Schools FIRST was developed in consultation with the Comptroller of Public Accounts, and its development also benefited from the many comments that were received from school district and regional education service center personnel. The system is designed to encourage Texas public schools to manage their financial resources better in order to provide the maximum allocation possible for direct instructional purposes. The Schools FIRST rating is based upon an analysis of staff and student data reported for the school year and actual financial data.

Wylie Independent School District received a rating of **Superior Achievement** for 2013 under the School Financial Integrity Rating System of Texas (FIRST), which is the highest rating possible. In addition, Wylie ISD scored 70 out of a possible 70 points.

Each school district must hold an announced public meeting to distribute the financial management report that explains the district's performance under each of the 20 indicators and the district's rating. Each district is encouraged to provide additional information in the financial management performance report that is beneficial to taxpayers by noting special circumstances if any, which may have affected the district's performance indicators.

A copy of the District's FIRST report can be accessed on the website at www.wylieisd.net.



Financial Integrity Rating System of Texas

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 in relation to the District's strategic goals. A list of these budget considerations is shown below:

1. State funding changes from SB1 and the current school finance lawsuits can significantly impact future revenue projections which directly impacts our strategic goal of managing functional equity, financial responsibility and assurance for all student needs.
2. The continuation of development, renovations and additions, as needed due to enrollment growth will not only impact our goal of managing functional equity, financial responsibility and assurance for all students needs, but also to ensure academic achievement for every student we must development tight family partnerships for future bond referendums.
3. To meet our strategic goal to attract, retain, and value a quality staff, salary and benefit costs will continue to escalate due to competition for staff between neighboring school districts.
4. To prepare students for a successful life beyond high school, the District enrollment growth will require new staff increases both for direct instructional positions and support positions.

A list of Wylie ISD's strategic goals can be found on page 8.

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



Future Budget Years (Cont.)

Table 21

Future Budget Projections (Millions)						
General Fund						
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Revenues	94.0	98.9	103.8	108.7	113.6	118.5
Expenditures	(91.1)	(98.9)	(103.8)	(108.7)	(113.6)	(118.5)
Net	2.9	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	21.3	24.4	24.4	24.4	24.4	24.4
Ending Fund Balance	24.4	24.4	24.4	24.4	24.4	24.4
Debt Service Fund						
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Revenues	19.2	20.1	19.4	20.0	20.8	21.6
Expenditures	(17.8)	(18.6)	(19.4)	(20.0)	(20.8)	(21.6)
Net	1.4	1.5	0.0	0.0	0.0	0.0
Beginning Fund Balance	17.0	19.0	20.5	20.5	20.5	20.5
Ending Fund Balance	19.0	20.5	20.5	20.5	20.5	20.5
Student Nutrition Fund						
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Revenues	5.0	5.7	6.4	7.1	7.8	8.5
Expenditures	(5.1)	(5.7)	(6.4)	(7.1)	(7.8)	(8.5)
Net	(0.1)	0.0	0.0	0.0	0.0	0.0
Beginning Fund Balance	1.6	1.5	1.5	1.5	1.5	1.5
Ending Fund Balance	1.5	1.5	1.5	1.5	1.5	1.5

Budget Contact


Individuals who have questions regarding this budget should contact Michele Trongaard, CPA, Chief Financial Officer (972)429-3027 or via email michele.trongaard@wylieisd.net.

Summary

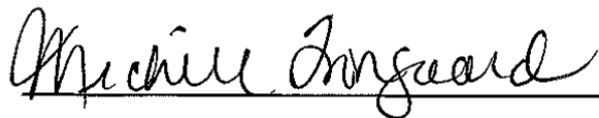
Meeting the many needs of our educational system with limited resources is a challenge and there is never enough to satisfy all needs. We believe this budget document demonstrates reasonable and prudent progress in an effort to satisfy the needs of the students, families and members of our community. It is the mission of Wylie ISD to sustain a culture of high expectations while valuing unity, relationships and trust.

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,

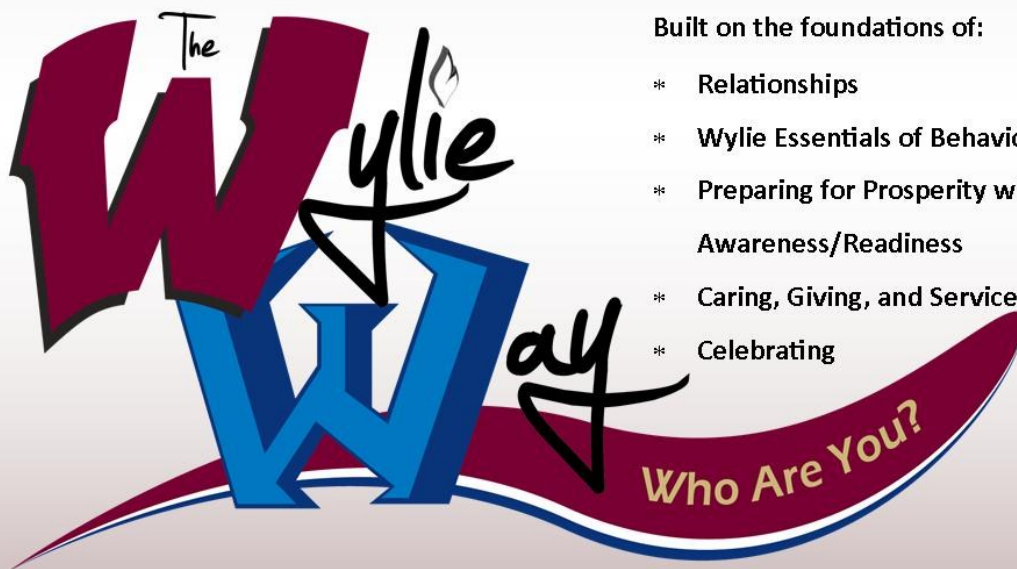


David Vinson, Ph.D.
Superintendent



Michele Trongaard, CPA, RTSBA
Chief Financial Officer

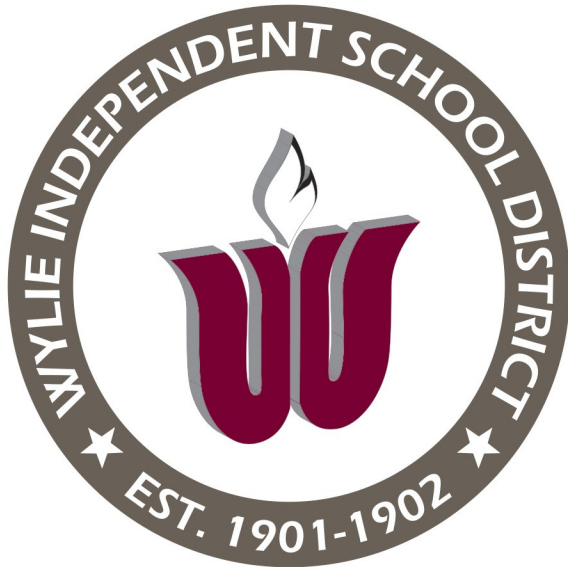
Organizational Section



Built on the foundations of:

- * Relationships
- * Wylie Essentials of Behavior
- * Preparing for Prosperity with College & Career Awareness/Readiness
- * Caring, Giving, and Service Learning
- * Celebrating

The Wylie Independent School District



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 16 graduates each year.

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 13,600 students, the District serves the City of Wylie as well as surrounding communities of Sachse, Murphy, Lucas, Lavon and St. Paul.

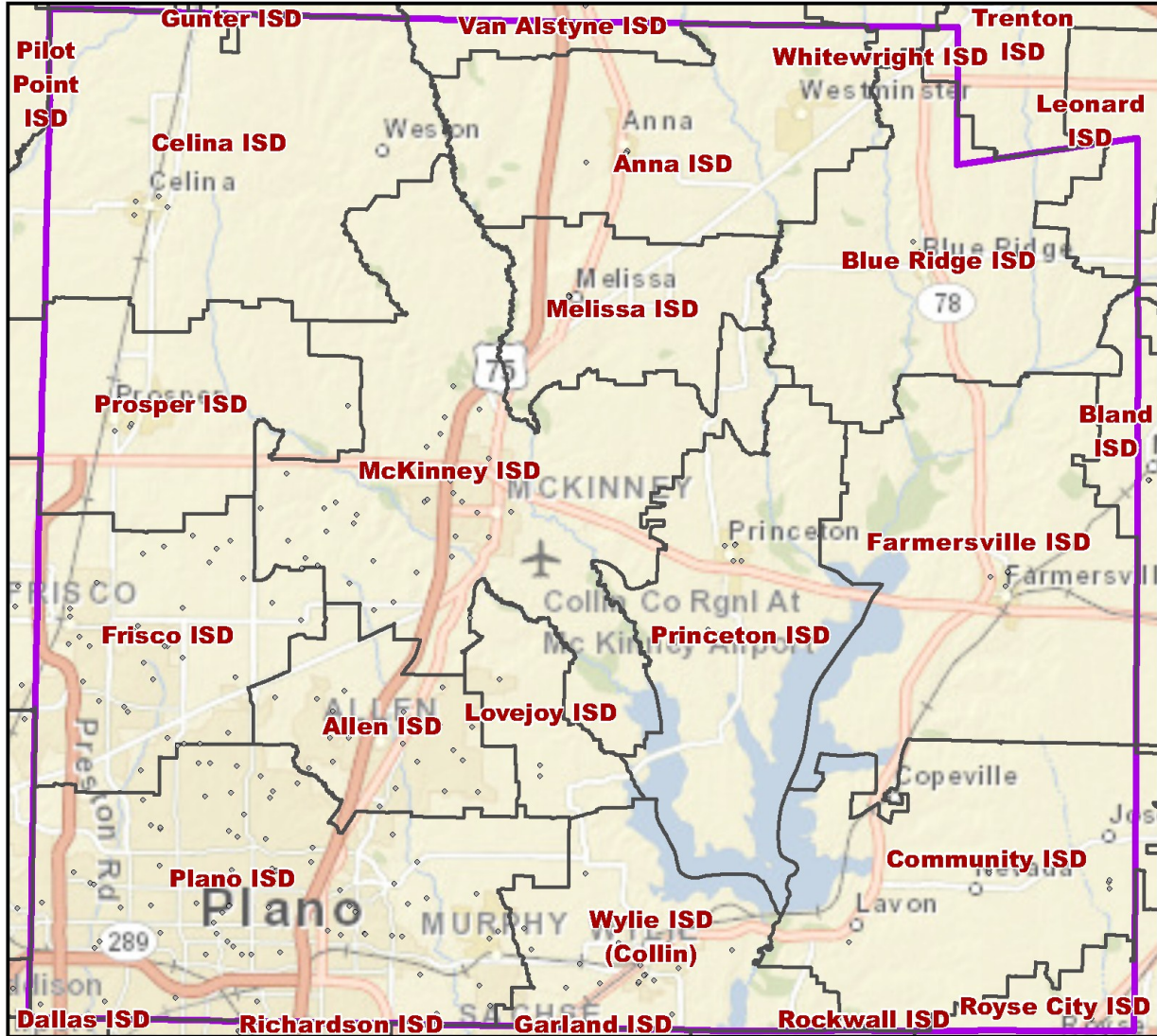
Many things have changed since the creation of the Wylie Independent School District. During most of its existence, Wylie ISD was a rural farming community growing cotton, wheat and corn. The City of Wylie has grown by 173.8% over the past decade according to the 2010 U.S. Census data. The population increased from 15,132 in 2000 to 43,484 in 2013. The gain of 28,352 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 this section on page 54.

Wylie Independent School District operates ten elementary schools, three intermediate schools, three junior high schools, two traditional high schools and one alternative high school.

School Districts in Collin County

Table 22



Wylie ISD District Boundaries

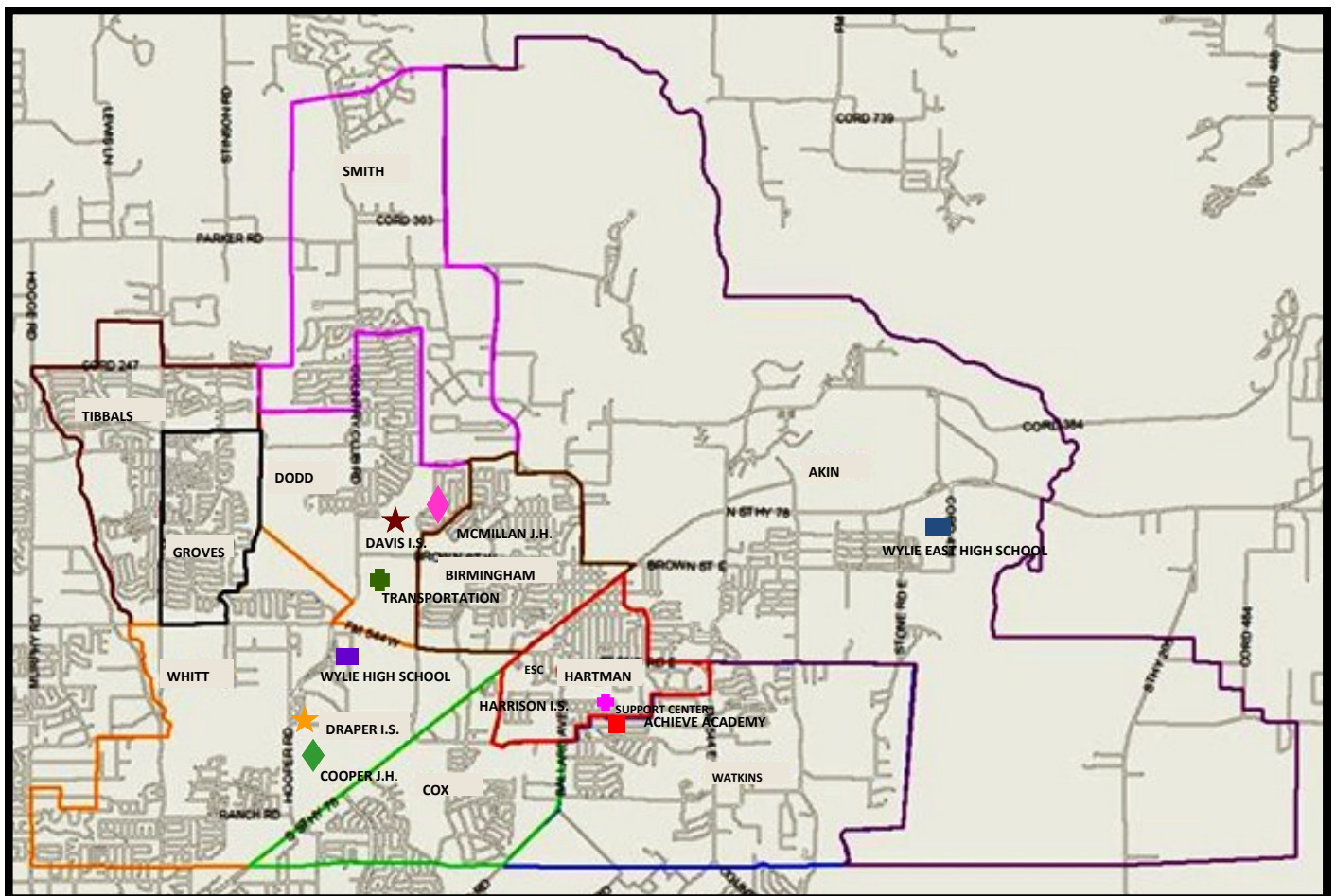
Boundaries for the 2013-14 School Year

- | | | | |
|-----------------------|--|----------------------------|--|
| 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 | | | |

2013-14
 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

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 23



Miss Pearl Birmingham Scholarship Fund

About the Scholarship

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. 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". 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.



While that first \$1,000 scholarship was considered to be a most generous one, the amount of the award has increased during the years, as has the number of recipients. This has been made possible as a result of the Birmingham investment program which school district officials' have developed through the years. This year, six scholars, three from each campus, will receive scholarships in the amount of \$15,000 each. An additional ten scholars, five from each campus, will receive awards of \$2,500 each.

The first recipient of the Miss Pearl Birmingham Scholarship was the valedictorian of the Class of 1948, Harvey Moore. Moore, a successful architect, received \$1,000 for four years of college study. While in college, he received payments of \$25 per month.

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

1. the student must be of good moral character,
2. the student must receive all their grades from of a Wylie ISD High School,
3. the student must be in the top 10% of his/her class,
4. the student must take both the ACT and the SAT. Scores must be received by March of the senior year, and
5. the number of students eligible to apply for the scholarships will be limited to two students for each of the available scholarships.

Selection of the scholarships winners will be based on the following:

1. the student's academic ranking,
2. the student's SAT, ACT, and other achievement test scores,
3. submission of an autobiography by the student, and
4. a personal interview with school superintendents (or their representatives) from Collin, Dallas, and Rockwall counties.

History of the F.O. Birmingham Memorial Land Trust

The fund was created on the 19th day of November, 1940, by T.F. 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.

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.

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 therefrom. 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.

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. The Trustees of the Fund shall determine which courses constitute "covered courses".

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



Frank and Hattie Birmingham 1940

Wylie ISD Enrollment

Table 24

Enrollment by Campus and Grade 2013-14

	AKIN	BIRM	COX	DODD	GROV	HARTM	SMITH	TIBB	WAT	WHITT	DIS	DRIS	HIS	BJHS	CJHS	MJHS	WEHS	WHS	AA	JJAEP	TOTAL
Early Enroll Speech / LEAP		1	1			34															36
BAU			5										4		2		6	8	3		28
Life Skills (Self Contained)	8	8		13	7				5	9			9	6	2	5	12	14			98
Transition to Life Program																			4		4
PPCD (Early Childhood)						32															32
Pre-Kindergarten						130															130
PreK-Bilingual						56															56
Kindergarten	76	93	125	96	106	57	120	158	109	97											1,037
First	78	106	134	118	113	50	133	114	114	139											1,099
Second	93	94	129	112	111	47	123	142	114	128											1,093
Third	97	121	117	127	124	50	128	132	117	126											1,139
Fourth	107	112	119	128	103	47	133	133	83	118											1,083
Fifth											327	467	279								1,073
Sixth											310	392	311								1,013
Seventh														353	383	341					1,077
Eighth														298	316	363					977
Ninth																	483	620	1	1	1,105
Tenth																	460	494	5	1	960
Eleventh																	399	471	3		873
Twelfth																	364	374	22		760
Total	459	535	630	594	564	503	637	679	542	617	637	859	603	657	703	709	1,724	1,981	38	2	13,673

2012-13 Enrollment*	13,415
Number Increase	258
Percentage Increase	1.92%

As of 9-4-13

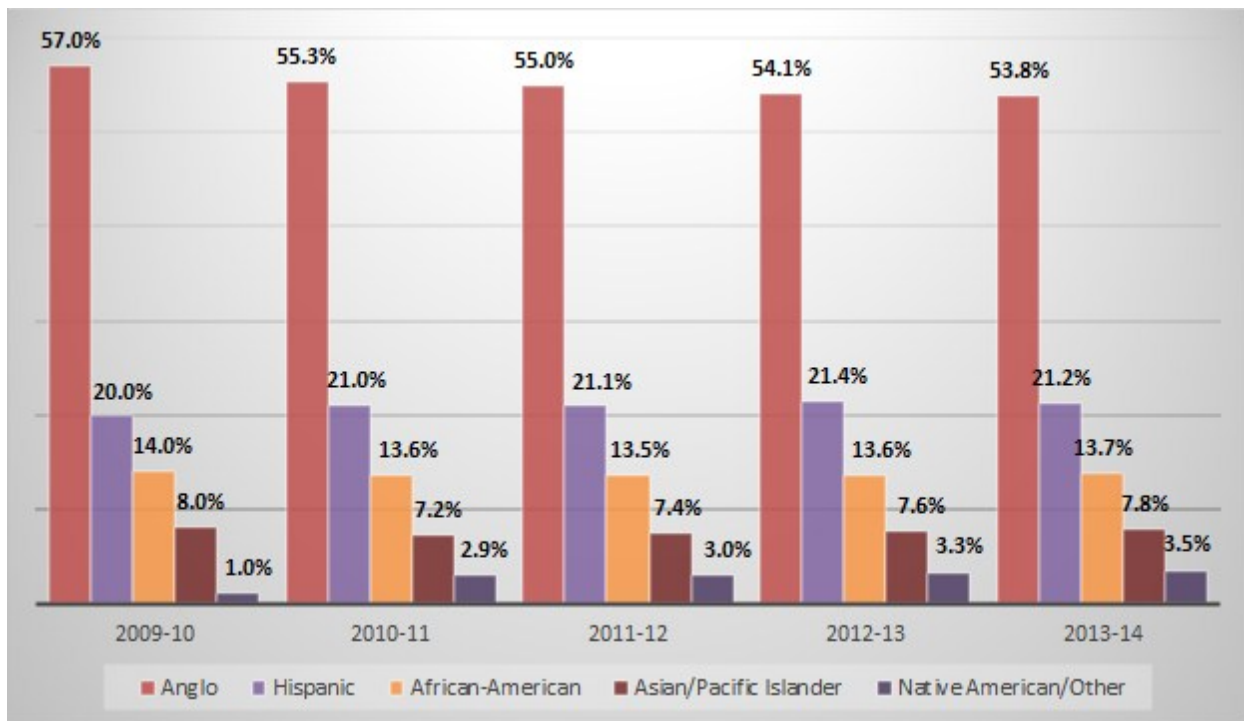
*7th day of school

Wylie ISD Enrollment (Cont.)

Table 25

Student Ethnicity Percentages for Wylie ISD

	2009-10	2010-11	2011-12	2012-13	2013-14
Anglo	57.0%	55.3%	55.0%	54.1%	53.8%
Hispanic	20.0%	21.0%	21.1%	21.4%	21.2%
African-American	14.0%	13.6%	13.5%	13.6%	13.7%
Asian/Pacific Islander	8.0%	7.2%	7.4%	7.6%	7.8%
Native American/Other	1.0%	2.9%	3.0%	3.3%	3.5%



Wylie ISD Enrollment (Cont.)

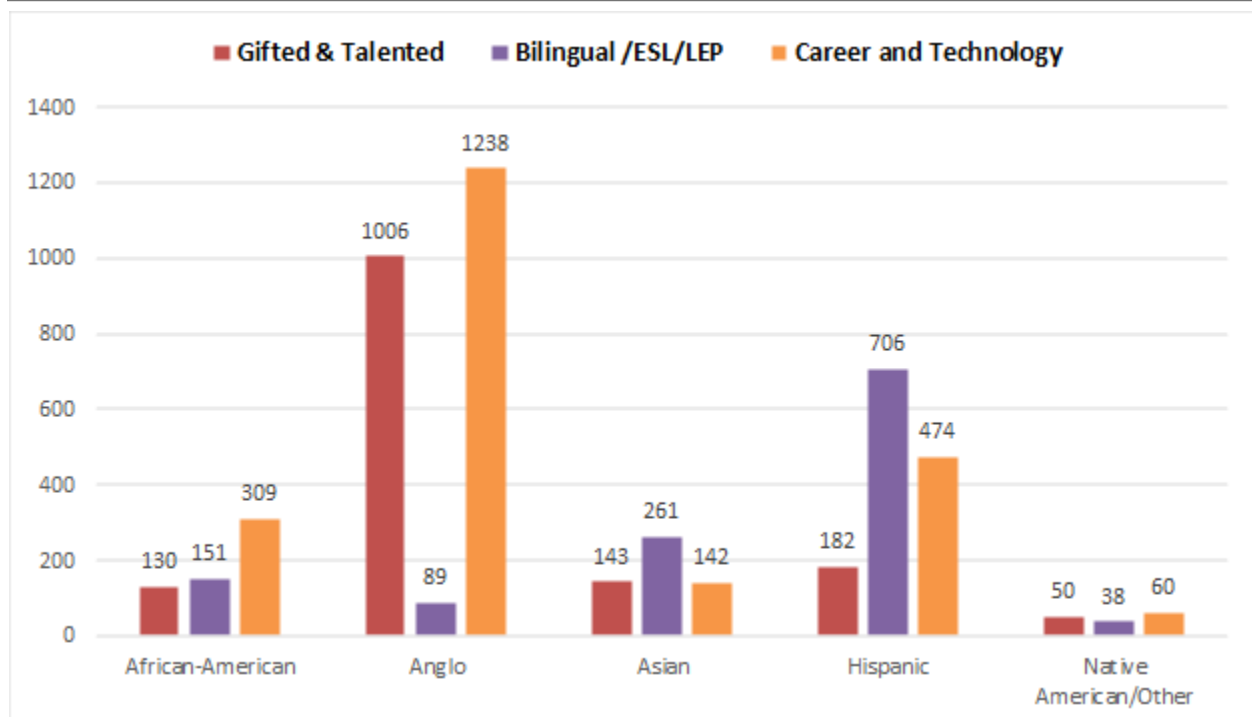
Table 26

Demographic Information		
<u>Student Demographics:</u>	<u>Economically Disadvantaged</u>	<u>Average Student to Teacher Ratio</u>
51% Male; 49% Female	29.1%	15.6:1 (Includes all classes such as Special Education and Title 1)

Table 27











Ethnicity Counts by Program

	Gifted & Talented	Bilingual /ESL/LEP	Career and Technology
African-American	130	151	309
Anglo	1006	89	1238
Asian	143	261	142
Hispanic	182	706	474
Native American/Other	50	38	60



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

Wylie ISD Contact Information (Cont.)

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



Wylie ISD 2013-2014 Calendar

FIRST SEMESTER 88 days

Aug 26 - Oct 25 (43 days)
Oct 28 - Jan 17 (45 days)

SECOND SEMESTER 89 days

Jan 21 - Mar 28 (43 days)
Mar 31 - June 5 (46 days)

Student Days: 177
Teacher Days: 187

Professional Development and Student Holidays

August 16 [Exchange Date]
August 19-23
January 20
February 17
April 17
June 6 - Work Day

Holidays

July 4.....Independence Day
September 2.....Labor Day
October 7.....Fair Day
Nov 25-29.....Thanksgiving Break
Dec 23 - Jan 3.....Christmas Break
March 10-14.....Spring Break
April 18.....Good Friday
May 26.....Memorial Day

Early Dismissal Days
September 25
December 20
June 5

Modified Summer Work Days

Summer office hours will be
Mon - Thur 8:00 a.m. - 4:30 p.m.*
*Effective June 14, 2013 Wylie ISD will
close each Friday through July 26, 2013.
In addition, the District will be closed
the week of July 1-5, 2013.

↕ Beginning/Ending Nine Weeks

 Find us on
the web
<http://www.wylieisd.net>

 Find us on
Facebook
<http://www.facebook.com/wylieisd>

July 2013

Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

- July 4: Independence Day
- July 1-5, 12, 19 & 26:
District Closed

August 2013

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

- Aug 16: Exchange Date
- Aug 19-23: Prof. Development
- Aug 26: First Day of School
- Aug 26: 1st Nine Weeks Begins

September 2013

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

- Sept 2: Labor Day
- Sept 25: Curricular Planning
Day/Early Dismissal.

October 2013

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

- Oct 7: Fair Day
- Oct 25: 1st Nine Weeks Ends
- Oct 28: 2nd Nine Weeks Begins

November 2013

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

- Nov 25-29: Thanksgiving Break

December 2013

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

- Dec 20: Early Dismissal Day
- Dec 23-31: Christmas Break

January 2014

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

- Jan 1-3: Christmas Break
- Jan 17: 2nd Nine Weeks Ends
- Jan 20: Prof. Development
- Jan 21: 3rd Nine Weeks Begins

February 2014

Su	Mo	Tu	We	Th	Fr	Sa
					1	
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

- Feb 17: Prof. Development

March 2014

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

- March 28: 3rd Nine Weeks Ends
- March 10-14: Spring Break
- March 31: 4th Nine Weeks Begins

April 2014

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

- April 17: Prof. Development
- April 17: 2nd Bad Weather Day
- April 18: Good Friday

May 2014

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

- May 26: Memorial Day

June 2014

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

- June 5: 4th Nine Weeks Ends
- June 5: Early Dismissal Day
- June 6: Work Day
- June 6: 1st Bad Weather Day
- June 13, 20 & 27: District Closed

WYLIE ISD FAST FACTS

Board of Trustees

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

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 Wylie ISD website 72 hours prior to each meeting.

Administration Directory

David Vinson, Ph.D. Superintendent of Schools	972.429.3005
Jeannie Stone, Ed.D. Assistant Superintendent for Curriculum and Instruction	972.429.3007
Scott Winn Assistant Superintendent for Human Resources and Student Services	972.429.3009
Kyle Craighead Executive Director of Athletics	972.429.2405
Ian Halperin Executive Director of Communications and Community Relations	972.429.3019
Chris Lamb Chief Information Officer - Technology	972.429.3010
Don Pool Executive Director of Operations	972.429.2325
Michele Trongaard Chief Financial Officer	972.429.3027
Beverly Burr, Ed.D. Director of Special Services	972.429.2385
Shelee Duke Director of Special Education	972.429.2365
Kerry Gain Director of Curriculum	972.429.3013
Melissa Heller Director of Staff Development	972.429.3068
Theresa Johnson Director of Student Nutrition	972.429.2335
Mike Lipe Director of Fine Arts	972.429.3026
Amy Millis Director of Gifted Education and Advanced Academics	972.429.3053
Ed Ostrander Director of Transportation	972.429.2305
Tara Shores Director of Human Resources	972.429.3034
Justin Terry, Ed.D. Director of Academic and Career Connections	972.429.3016
Jordan Adams Executive Director of Wylie ISD Education Foundation, Inc.	972.429.3025

Campus Directory

Akin Elementary 972.429.3400	Davis Intermediate 972.429.3325
Birmingham Elementary 972.429.3420	Draper Intermediate 972.429.3350
Cox Elementary 972.429.2500	Harrison Intermediate 972.429.3300
Dodd Elementary 972.429.3440	Burnett Junior High 972.429.3200
Groves Elementary 972.429.3460	Cooper Junior High 972.429.3250
Hartman Elementary 972.429.3480	McMillan Junior High 972.429.3225
Smith Elementary 972.429.2540	Achieve Academy 972.429.2390
Tibbals Elementary 972.429.2520	Wylie East High School 972.429.3150
Watkins Elementary 972.429.2580	Wylie High School 972.429.3100
Whitt Elementary 972.429.2560	

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 Wylie ISD 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 Wylie ISD for the first time. Wylie ISD 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 (TDH) 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	\$2.30
Intermediate Schools	\$2.30
Junior High Schools	\$2.50
High Schools	\$2.75
Breakfast (all schools)	\$1.50

UNIFIED FOR EXCELLENCE

For more information about the Wylie Independent School District, please contact your school principal or the Wylie ISD Communications/Community Relations Office:
951 S. Ballard • P.O. Box 490 • Wylie, TX 75098 • 972.429.3000 • 972.442.5368 (Fax) • www.wylieisd.net

Organizational Structure

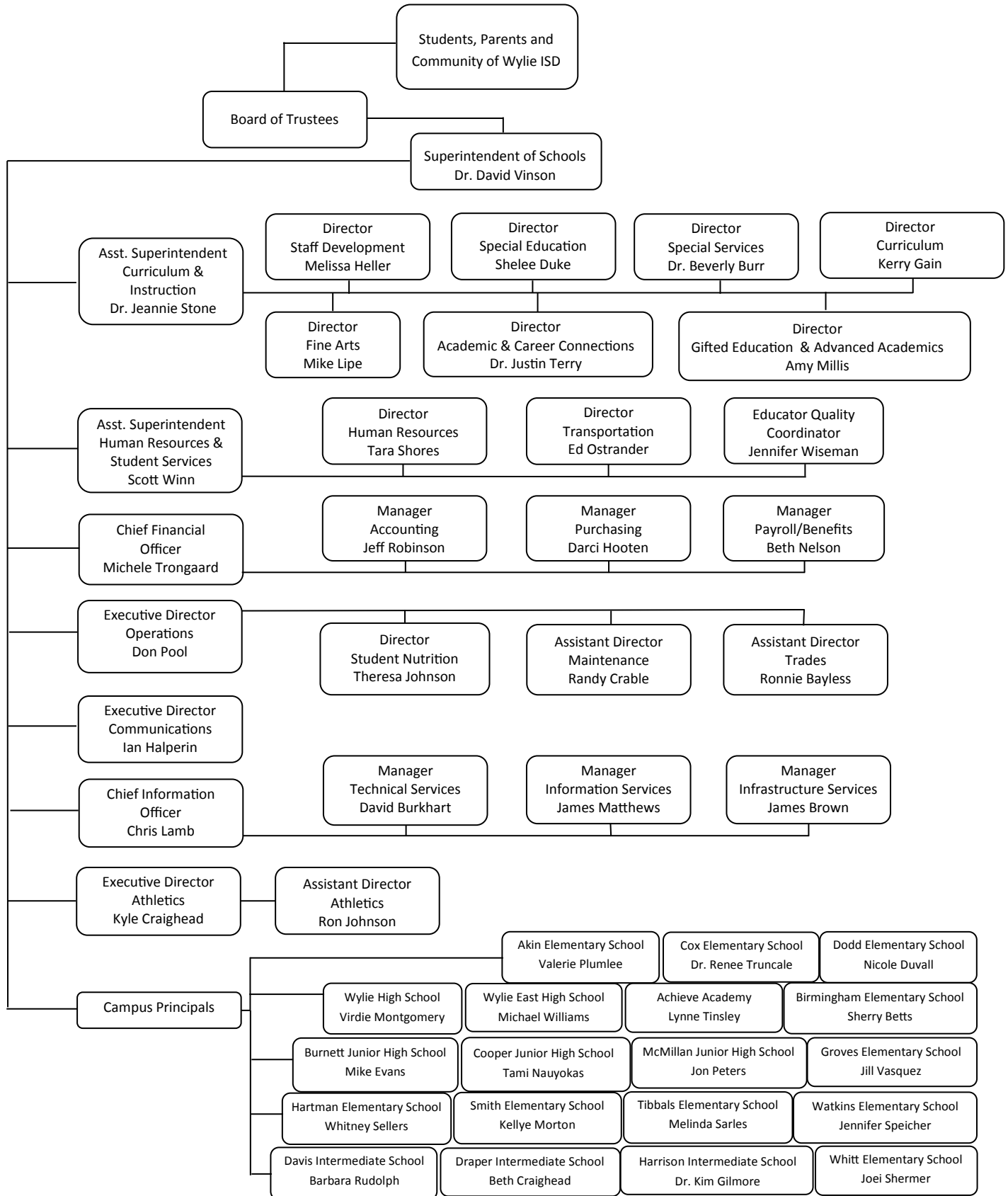
The District's organizational hierarchy begins with the "Team of Eight" which consists of seven elected Board of Trustees and the Superintendent. The Superintendent is the Chief Executive Officer and is responsible for the day-to-day management of the District. The Superintendent's Leadership Team Consists of the divisions of Finance, Human Resources/Student Services, Curriculum & Instruction, Technology, Community Relations, Operations, Athletics, and Campus Principals. Each of these divisions 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 2013-14 organizational chart for Wylie ISD is illustrated on the following page.



Organizational Structure (Cont.)

Table 28
Wylie ISD Organizational Structure



WISD Board of Trustees and Superintendent



Stacie Gooch
Board President

Bio:

Occupation: Realtor, Ebby Holliday

Place 7, Elected 2007

Term expires 2016

Major goals as a Trustee:

"Continue to address the opportunities that rapid growth brings while preserving the high standards of education for all students. Also, to objectively represent the needs of students, teachers, administrators and our community through discernment and active participation in the decision making processes."

Lance Goff
Board Vice-President

Bio:

Occupation: Assistant Vice President,

Philadelphia Insurance

Place 4, Elected 2008, Term expires 2016

Major Focus as a Trustee:

"To provide students and teachers with every tool to ensure continued success. Ensure better communication with all citizens of WISD."



WISD Board of Trustees and Superintendent



Barbara Goss
Board Secretary

Bio:

Occupation: Owner, Total Texas Tees
Place 3, Elected 2009
Term Expires 2016

Major Focus as a Trustee:

"Continuing to address the **educational** needs of our responsible manner."

Mitch Herzog

Bio:

Occupation: Commercial Real Estate, Parent
Place 2, Elected 2011, Term expires
November 2014

Major Focus as a Trustee:

"Provide financial leadership so Wylie ISD can continue to meet the needs of students and teachers while at the same time trying not to have Wylie ISD be a tax burden on homeowners and small businesses."



WISD Board of Trustees and Superintendent



Heather Leggett

Bio:

Occupation: Teacher/Stay at Home Parent
Place 5 , Elected 2010, Term Expires
November 2014

Major Focus as a Trustee:

"Offering a safe learning environment that provides academic and extra-curricular excellence to all students. Striving to maintain a strong, mutually beneficial relationship between the schools, parents and the community."

Joe Stooksberry

Bio:

Occupation: Accounting Manager, Firetrol Protection
Systems, Inc.
Place 6, Elected 2010, Term Expires
November 2014

Major Focus as a Trustee:

"To meet the needs of teachers and students so our youth are prepared to lead through facing and prevailing over the challenges of tomorrow."



WISD Board of Trustees and Superintendent



Tom Westhora

Bio:

Occupation: VP of Sales and Marketing for One Guard Home Warranties

Place 1, Elected 2011, Term expires November 2014

Major Focus as a Trustee:

"With unemployment the highest among teens, my focus is to increase the percentage of high school graduates who have clear goals and know what path they want to take after graduation."

Dr. David Vinson, Ph.D.

Superintendent of Schools

The Superintendent's Philosophy

"Students should graduate from high school with a plan and a purpose. Schools should equip students with the core ethical values necessary to make our community, state, and nation both intelligent and morally responsible.

Our communities should perceive school as a resource and partner that develops future citizens with a global work ethic and skill level that is competitive in the United States and abroad."



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.

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 Finance Division.

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 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 allocated between or among accounting periods where appropriate.

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: Non-spendable 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 29

- **Fund**—XXX-xx-xxxx.xx-xxx-xxxxxxx
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-xxxxxxx
A mandatory 2 digit code applied to expenditures/expenses that identify the purpose of the transaction.
- **Object**—xxx-xx-XXXX.xx-xxx-xxxxxxx
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-xxxxxxx
A 2 digit code for optional use to provide special accountability at the local level.
- **Organization**—xxx-xx-xxxx.xx-XXX-xxxxxxx
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-Xxxxxxxx
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.)

Table 30

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	425	BEG. TCHRS MENTOR GRANT
205	HEAD START	429	DATE GRANT/READY TO READ
206	TITLE III B ED FOR HOMELESS	461	CAMPUS ACTIVITY
209	ENERGY CONSERVATION FOR BLDGS	480	BIRM GRAVESIDE 1940
211	TITLE I PART A BASIC PROGRAM	481	ADVANCED TECHNOLOGY
222	LEARN & SERVE	482	CAD
224	IDEA B FORMULA SP. ED.	483	APPLIED COMPUTER TECHNOLOGY
225	IDEA B PRESCHOOL SP. ED.	484	HEALTH SCIENCE TECHNOLOGY
240	FOOD SERVICE	485	CONSTRUCTION TECHNOLOGY
244	CARL PERKINS VOC ED.	486	MEDIA TECHNOLOGY
255	TITLE II	487	WELDING TECHNOLOGY
263	TITLE III LEP	488	CHILD MANAGEMENT
266	ARRA STABILIZATION FUNDS	489	ADVANCED CHEMISTRY
283	IDEA B SP. ED STIMULUS	491	CULINARY ARTS, FOOD PRODUCTION
284	IDEA B PRESCHOOL SP. ED. STIMULUS	492	FAMILY AND CONSUMER SCIENCE
285	TITLE I PART A STIMULUS	493	AGRICULTURE SCIENCE
287	EDUCATION JOBS GRANT	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	498	EDUCATION FOUNDATION GRANT
410	STATE TEXTBOOKS	499	BIRMINGHAM PROJECTS CLEARING
415	PRE-K STATE GRANT		
Debt Service			
511	DEBT SERVICE		

Account Code Structure (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	627	BOND ISSUE 2012
624	CONSTRUCTION FUND SALE 2006	699	CAPITAL PROJECTS

Fiduciary

815	RC DODD SCHOLARSHIP	819	SHAUN HEPLER SCHOLARSHIP
816	GENERAL SCHOLARSHIP	821	PEARL BIRMINGHAM SCHOLARSHIP
817	HEATHER SMITH SCHOLARSHIP	822	VOCATIONAL AG SCHOLARSHIP
818	JOE STONE MEMORIAL SCHOLARSHIP	865	STUDENT ACTIVITY

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 (cont.)

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.)

Table 31

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	SUMMER CAMP 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	5836	N. CENTRAL TEXAS COUNTY OF GOVT
5812	FOUNDATION SCHOOL PROGRAM	5839	STATE REVE FROM OTHER AGENCIES
5819	OTHER FSP REVENUES	5841	SSA - STATE REV.FROM MEMBERS
5826	TECHNOLOGY ALLOTMENT	5842	STATE REV.FROM FISCAL AGENTS
5829	STATE REVENUE	5849	SSA - STATE REVENUES
5831	TRS ONOBEHALF PAYMENTS		
Federal Revenue			
5919	FEDERAL REVENUE	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 TEXAS COUNTY OF GOVT		

Account Code Structure (Cont.)

Table 32

Object Codes - Expenditures

Payroll Costs

6112	SUBSTITUTE TEACHERS	6134	TRAVEL ALLOWANCES
6113	RETENTION STIPEND	6139	EMPLOYEE ALLOWANCES
6116	EXTRA DUTY PAY-PROFESSIONAL	6141	SOCIAL SECURITY/MEDICARE
6117	LONGEVITY FUNDS	6142	GROUP HEALTH AND LIFE
6118	SALARIES - PROFESSIONAL	6143	WORKERS COMPENSATION
6119	STIPEND PAY FOR PROFESSIONALS	6144	TRS ON BEHALF PAYMENTS
6121	EXTRA DUTY PAY- PARA-PROFESSIONALS	6145	UNEMPLOYMENT COMENSATION
6125	SALARIES - PARA-PROFESSIONAL	6146	TEACHER RETIREMENT SYSTEM OF TEXAS
6126	SALARIES- PART TIME/TEMPORARY	6148	LEAVE/VACATION PAYOFF
6131	CONTRACT BUYOUTS	6149	OTHER EMPLOYEE BENEFITS
6132	TRS ACTIVE MEMBER SUPPLEMENT	6179	EMPLOYEE BENEFITS

Professional and Contracted Services

6211	LEGAL SERVICES	6246	MAINTENANCE & REPAIR OF GROUND
6212	AUDIT SERVICES	6247	MAINTENANCE & REPAIR OF OTHER
6213	TAX APPRAISAL & COLLECTION	6248	ROOF REPAIR/REPLACEMENT
6216	SHARE OF RESOURCE OFFICERS	6249	MAINTENANCE & REPAIR OF EQUIPMENT
6218	RANDOM DRUG TESTING	6255	UTILITIES-WATER
6219	LICENSED/REGISTERED W/ STATE	6256	UTILITIES- TELEPHONE
6221	STAFF TUITION	6257	UTILITIES- ELECTRICITY
6222	STUDENT TUITION/PUBLIC SCHOOL	6258	UTILITIES- GAS
6223	STUDENT TUITION/NON-PUBIC SCHO	6259	UTILITIES - TRASH
6224	STUDENT ATTENDANCE CREDITS	6268	RENTAL OTHER THAN COPIERS
6229	TUITION & TRANSFER PAYMENTS	6269	LEASE/PURCHASE/RENTAL
6239	REGION X SERVICES	6291	CONSULTING SERVICES
6244	MAINTENANCE & REPAIR OF VEHICLES	6294	CONTRACTED TRANSPORTATION SERV
6245	MAINTENANCE & REPAIR OF BUILDINGS	6299	MISC. 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.)

Other Operating Costs

6411	TRAVEL & SUBSISTENCE-EMPLOYEE	6439	ELECTION EXPENDITURES
6412	TRAVEL & SUBSISTENCE - STUDENT	6449	DEPRECIATION EXPENSE
6413	STIPENDS - NON-EMPLOYEES	6491	PAYMENTS TO DISTRICTS FROM CED
6419	TRAVEL & SUBSISTENCE - BOARD M	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 Equipments

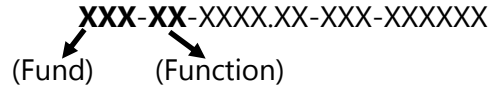
6614	LAND/CONTINGENCY	6631	VEHICLES - CAPITAL OUTLAY
6615	LAND IMPROVEMENTS	6635	FURNITURE AND EQUIPMENT
6619	LAND IMPROVEMENTS/CAPITAL OUTL	6636	SOFTWARE OVER \$5,000
6624	BUILDING CONSTRUCTION	6639	FURNITURE EQUIPMENT AND SOFT
6625	OTHER CONSTRUCTION COST	6641	VEHICLES
6626	ARCHITECT FEE	6649	FURNITURE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

Account Code Structure (Cont.)

Table 33

Function/Fund 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.

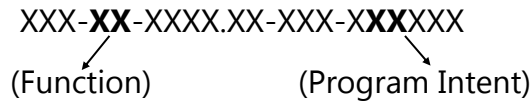


Fund	196	199	205	206	211	224	225	240	244	263	287	392	397	410	415	429	461	478-497	511	621-627	821	865	
Function	Local Grant & Awards	General Fund	Head Start	TX Shep	Title 1 Basic	IDEA Part B Formula	IDEA Part B Preschool	Food Services	Vocational	Title 3 LEP	Education Jobs Grant	Non-Ed Community	Advanced Placement	State Textbook	Kinder/PreK	Date Cycle	Campus Activity	Birmingham Grant	Debt Services	Construction	Birmingham Scholarship	Student Activity	
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 Extra-Curricular Activities	✓	✓															✓				✓	✓	
41-99 All Others		✓	✓		✓			✓		✓	✓	✓					✓	✓	✓	✓			

Account Code Structure (Cont.)

Table 34
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 Intent	11	21	22	23	24	25	26	28	31	32	33	34	35	91	99
Function	Instruction	Gifted & Talented	Career & Technology	Special Education	Compensatory	ESL/ELL/Bilingual	Nondisciplinary AEP	Disciplinary AEP	High School Allotment	Pre-Kindergarten	Pre-K Special Education	Pre-K Compensatory	Pre-K Bilingual Education	Athletics	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 Extra-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 is the main goal of the investment program. 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:

1. Obligations of, or guaranteed by, governmental entities
2. Certificates of deposit
3. Fully collateralized repurchase agreements
4. A securities lending program
5. Banker's acceptances
6. Commercial paper
7. No-load money market mutual funds and no-load mutual funds
8. A guaranteed investment contract as an investment vehicle for bond proceeds
9. Public funds investment pools

The primary pools and investment accounts that the District uses are the Lone Star Investment Pool (Texas Association of School Boards), LOGIC (Local Government Investment Cooperative), Wells Fargo, JP Morgan Chase, and Inwood National Bank.

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 rating from Moody's is currently an AA₃. A financial advisor is employed to assist the District in managing its debt.

Significant Financial Policies & Procedures (cont.)

As of June 30, 2013, the District had \$465,865,000 in outstanding general obligation bonds. The outstanding debt represents 15.5% of the District's total taxable wealth. This percentage is typical for fast growing districts.

Enrollment will drive the need for any future bond sales. Currently, there is no foreseeable bond proposals for 2013-14. Wylie ISD will continue to take insurable measures in keeping the District up and running in a safe and secure environment.

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 Board of Trustees has approved that the District maintain a 2.5 month expenditure reserve in fund balance.

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 while 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.



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. 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 and is presented to the Board for approval in October each year. Their performance goals, objectives and evidence of impact (summative) for the 2012-13 District Improvement Plan 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 mission of Wylie ISD is to sustain a culture of high expectations while valuing unity, relationships, and trust.



Wylie Independent School District

District Improvement Plan



2012-2013 Summative

BOARD OF TRUSTEES

Stacie Gooch – President Lance

Goff – Vice President Barbara

Goss – Secretary Mitch Herzog

Heather Leggett

Joe Stooksberry

Tom Westhora

David Vinson, Ph.D. - Superintendent



WYLIE ISD
Vision:

UNIFIED FOR EXCELLENCE

THE MISSION OF WYLIE ISD IS TO SUSTAIN A CULTURE OF HIGH EXPECTATIONS WHILE VALUING UNITY, RELATIONSHIPS, AND TRUST.

We Believe

- Character and community values are essential to building responsible citizens
- High expectations and accountability should be expected from all students and staff
- Exemplary employees make an exemplary difference
- As Wylie ISD grows, we will sustain our level of excellence in all operations
- Wylie ISD graduates must be challenged and equipped to succeed in the 21st Century

Strategic Goals

- Instill community and ethical values in our students
- Ensure academic achievement for every student through tight family partnerships, curriculum, and programs
- Attract, retain, and value a quality staff
- Manage growth in a way that provides
 - Functional equity
 - Financial responsibility
 - Assurance for all student needs
- Prepare students for a successful life beyond high school

DISTRICT GOAL 1

Instill community and ethical values in our students



District Goal 1: <i>Instill community and ethical values in our students</i>					
Objective: <i>Build responsible and disciplined Wylie ISD students who possess strong values</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Provide support to parents through family involvement programs to encourage the development of homes which value student achievement and regular attendance	ESC staff, campus administrators, teachers, counselors, staff	District budget, Special Ed Funds	On-going 2012-13	Meetings, agendas, parent programs	Attendance at events and involvement in committees such as booster, PTA, et. al
Build responsible citizens through increased opportunities for service learning	WISD Executive Director of Athletics, Campus personnel, ACC department	District budget, Athletic department funds	On-going 2012-2013	WISD Athletic Department Strategic Plan; Increased opportunities for students	Increase in service learning opportunities through the Wylie Way
Continue to monitor Discipline Matrix to ensure implementation consistency throughout district	Asst. Supt. HR	Assistant principals and principals' input	2012-2013 school year	Offenses/consequences more aligned throughout district	Documentation of meetings with AP's to refine plan
Monitor and adjust bully plan to ensure all student concerns are being addressed	Principals and AP's	Campus budgets	2012-2013 school year	Bully logs for each campus	Documentation of agenda items where plan was discussed and refined

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
Instill Community and Ethical Values	Ensure Academic Achievement	Hire, Retain, and Value Quality Staff	Manage Growth	Prepare Students for Life beyond High School

<i>District Goal 1: Instill community and ethical values in our students</i>					
<i>Objective: Build responsible and disciplined Wylie ISD students who possess strong values</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Maintain the community Wylie Way committee to partner with organizations and groups in emphasizing the values of our Wylie ISD community	ESC staff	District budget	On-going 2012-13	Committee agendas and documentation of work	Documentation of Wylie Way Committee work and plans
Encourage positive and productive behaviors through the use of the Wylie Essentials of Behavior and other campus activities such as Rachel's Challenge	ESC staff, campus administrators, teachers, counselors, staff	District budget	On-going 2012-13	Beginning of school classroom activities, distribution of Essentials	Wylie Way Essentials documented as part of school procedures and activities
Build responsible citizens through increased opportunities for caring, giving, and service learning	ESC staff, campus administrators, teachers, counselors, staff	District budget	On-going 2012-13	District, campus, class activities (drives)	Increased activities for campuses and community
Implement a school-based mentoring program to support the social emotional development of students and the values of the Wylie Way	ESC staff, campus administrators, teachers, counselors, staff	District budget	On-going 2012-13	Pamphlets, applications, trainings for mentors	Documentation of presentations on mentoring; evidence of mentoring by select few

DISTRICT GOAL 2

Ensure academic achievement for all students through tight family partnerships, curriculum, and programs



Goal 1
Instill Community and Ethical Values
Goal 2
Ensure Academic Achievement
Goal 3
Hire, Retain, and Value Quality Staff
Goal 4
Manage Growth
Goal 5
Prepare Students for Life beyond High School

District Goal 2: <i>Ensure academic achievement for every student through tight family partnerships, curriculum and programs</i>					
Objective: <i>Monitor academic performance for identified groups</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Provide intensive and appropriate services to identified gifted and talented students	Advanced Academics, C&I, teachers	District budget	On-going 2012-13	Program services model, teacher training	Documentation of services provided and training completed
Explore an advanced academics clustering model for qualified students at the elementary level	Advanced Academics, C&I, campus administration	District budget	On-going 2012-13	Plan documentation	Meeting agendas; program in place for August 2013
Increase student participation in Fine Arts advanced enrichment opportunities.	Director of Fine Arts, Secondary Music, Art, and Theatre teachers	District budget	On-going 2012-2013	Participation numbers in TMEA, UIL, TAEA, and TETA events.	Evidence of increased participation
Increase enrollment in Junior High Fine Arts elective courses	Director of Fine Arts, Junior High Fine Arts teachers	District budget	On-going 2012-2013	Enrollment in courses	Enrollment in courses
Increase general education opportunities for preschool children by increasing number of dually certified Pre-Kindergarten teachers.	Campus staff, Special Education	Preschool Grant	On-going 2012-2013	Grant application, enrollment in prep course, registration for certification exam	Slight increase in certifications
Increase percentage of students in Least Restrictive Environment (LRE) to state standard.	Campus administrators, campus staff, Special Education	ARD/IEP development	On-going 2012-2013	IEPs, PEIMS data	In compliance with state regulations

District Goal 2: <i>Ensure academic achievement for every student through tight family partnerships, curriculum and programs</i>					
Objective: <i>Monitor academic performance for identified groups</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Develop a system for reviewing, “watermarking”, and sharing between campuses allowable supplementary aides for statewide assessments.	Campus staff, Special Services, Special Education	TEA resources, district budget	On-going 2012-2013	Review process, watermarked aids	System in place and on-going
Through tight curriculum implementation and use of assessment data to drive instruction, improve district AYP performance in Special Education Reading, Special Education Math, and LEP Math	C&I, Campus Administrators, Teachers	District budget	On-going 2012-13	Assessment data collected from CSCOPE unit assessments and district checkpoint Minutes from campus data meetings	Increases shown
Monitor the district’s coordinated health program by implementing Fitnessgram 9 and working with SHAC to audit the human sexuality curriculum.	Curriculum department, social studies learning specialists, coordinator of health services	District budget	On-going 2012-13	Fitnessgram 9 data SHAC minutes Documentation of human sexuality curriculum audit	Fitnessgram 9 data SHAC minutes and Documentation
Monitor the EOC passing rate of STAAR graduates, the percentage of students participating in remediation, and the passing rate of EOC re-tests.	C&I, Campus administrators, high school counselors, high school learning specialists	District budget	On-going 2012-13	EOC participation and performance data Remediation participation data CSCOPE unit assessment performance data	Focused attention was provided and increases in participation was seen

District Goal 2: <i>Ensure academic achievement for every student through tight family partnerships, curriculum and programs</i>					
Objective: <i>Monitor academic performance for identified groups</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Provide intensive instructional support to identified at-risk students: literacy support, ELL support and bilingual support	C & I, Title I Instructional Facilitator, Administrators, Teachers, Bilingual/ESL Paraprofessionals	District Budget, Title 1 and Title 3, State Comp Ed, State ELL Allotment	Ongoing 2012-2013	Targeted student progress, Rtl logs, SIOP strategies, Student Data Reports	Documentation of impact
Provide intensive support to ensure that all ELLs become proficient in English and reach high academic standards	C & I, Special Services Department, Teachers, Bilingual/ESL	District Budget, State ELL allotment, Title III	Ongoing 2012-2013	Six weeks data reports and observation of SIOP strategies	Documentation of impact
Implement Learning Together program for at risk identified students	Title 1 Instructional Facilitator, Special Services Department	Campus Budget and Title 1	Ongoing 2012-2013	Professional development agendas, handouts and records, student data reports	Program in place and on-going at Hartman Elementary
Provide Bilingual/Dual Language teachers with professional development using Esperanza to address learning needs specific to Spanish speaking ELLs with Dyslexia	Special Services Department	Special Services budget and State ELL Allotment	Ongoing 2012-2013	Qualitative reports with teacher feedback, Agendas, Sign-In Sheets	Successful implementation, agendas and evidence of training in classrooms

District Goal 2					
<i>Ensure academic achievement for every student through tight family partnerships, curriculum and programs</i>					
Objective:					
<i>Maintain tight operating systems to ensure effectiveness, safety, and security across the district</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Infuse the D.R.I.V.E. principles into all aspects of campus C&I practices	Asst. Supt. C&I, C&I Division, Campus Personnel	D.R.I.V.E. principles	On-going 2012-2013	Change in practices throughout the district; tight C&I systems	Presentation to all teachers on Aug. 20 th ; ongoing focus
Provide support in violence prevention, conflict resolution, dating violence, suicide prevention, and early mental health intervention	ESC, campus administrators, counselors, teachers, staff	District budget	On-going 2012-13	Trainings	Trainings complete; systems in place and on-going
Provide support/training regarding issues related to sexual abuse and sexual harassment	ESC, campus administrators, counselors, teachers, staff	District budget	On-going 2012-13	Trainings	Trainings complete; systems in place and on-going
Maintain policies, campus plans, and strategies to address bullying	ESC, campus administrators, counselors, teachers, staff	District budget	On-going 2012-13	Trainings	Trainings complete; systems in place and on-going
Monitor effectiveness of security systems and processes on all campuses and facilities to reflect best safety practices	WISD Executive Director of Athletics and Wylie Police Department, Maintenance, Campus Administration	WISD Athletic Budget	On-going 2012-2013	Regular meetings with Wylie Police Department personnel where we discuss stadium security	Systems in place and on-going with monitoring
Maintain facilities based on district long range facilities plans	WISD Executive Director of Athletics and WISD Director of Operations	WISD Athletic Budget and WISD Maintenance Budget	On-going 2012-2013	Regular meetings with Don Pool	On schedule with regular monitoring

District Goal 2: <i>Ensure academic achievement for every student through tight family partnerships, curriculum and programs</i>					
Objective: <i>Maintain tight operating systems to ensure effectiveness, safety, and security across the district</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Maintain the District Crisis Plan and provide annual training to all campus administrators/ESC	WISD Executive Director of Athletics	WISD Athletic Budget	On-going 2012-2013	Regular safety drills are performed to practice situations outlined in the District Crisis Plan	Trainings complete; systems in place and on-going
Coordinate safety plans with City and County government agencies (Wylie Stadium)	WISD Executive Director of Athletics and Wylie Police Department	WISD Athletic Budget	On-going 2012-2013	Meet regularly with the Wylie Police Department	On schedule with regular monitoring
Upgrade existing email system to Exchange 2010.	CIO, Technology staff	District Budget	Spring 2013	System implemented	On schedule with regular monitoring
Upgrade E911 system to allow for multi-vendor support on network switches. Eliminate reliance upon Cisco equipment only.	CIO, Technology staff	District Budget	Summer 2013	System implemented	On schedule with regular monitoring
Upgrade district core networking switches to support 10GB backbone	CIO, Technology staff	District Budget	Summer 2013	System implemented	On schedule with regular monitoring

District Goal 2: <i>Ensure academic achievement for every student through tight family partnerships, curriculum and programs</i>					
Objective: <i>Maintain tight operating systems to ensure effectiveness, safety, and security across the district</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Train 95 Campus Crisis Team Members (minimum of 5 per campus) using online FEMA training	District Safety Officer, Director of Nursing	District Budget	Spring 2013	Training completed	Trainings complete; systems in place and on-going
Coordinate safety audits on a 3 year basis	Maintenance Dept., Safety	District Budget	On-going 2012-2013	All safety audits (12) completed	On schedule with regular monitoring
Complete implementation of the Raptor system	Communications, Technology, Maintenance	District Budget	On-going 2012-2013	Implementation complete	Trainings complete; systems in place and on-going

District Goal 2:					
<i>Ensure academic achievement for every student through tight family partnerships, curriculum, and tested curriculum</i>					
Objective:					
<i>Provide necessary professional development to ensure tight academic programs</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Identify all nineteen campuses as model PLC schools and obtain goal of Model PLC district	C&I, Staff Development, Learning Specialists, Campus administrators and teams	District budget, instructionally focused calendars and schedules	Spring 2012	PLC Model school rubric, agendas, calendar, master schedules and visits	On-going focus; all 19 campuses attended PLC conference
Provide ongoing training and support for Professional Learning Communities	C&I, Learning Specialists	District budget	On-going 2012-2013	Staff Development records, PLC documents	On-going focus; all 19 campuses attended PLC conference
Monitor and evaluate campus professional development plans and provide adequate district support.	Director of Staff Development, C&I, Principals	District and campus budget	On-going 2012-2013	Workshop records, staff development plans	On schedule with regular monitoring
Ensure successful induction and implementation of Learning Specialists Support model to support CSCOPE curriculum	C&I, Director of Curriculum, Director of Staff Development, Learning Specialist, Principals	District budget	On-going 2012-2013	Weekly meetings, campus visits and classroom observations	On schedule with regular monitoring; all specialists functioning well; regular feedback
Design and deliver results-based professional development opportunities to support district goals	C&I, Director of Staff Development	District budget, Professional Development Design Framework	On-going 2012-2013	ACE Academy and Workshop records	On schedule with regular monitoring

District Goal 2: <i>Ensure academic achievement for every student through tight family partnerships, curriculum, and tested curriculum</i>					
Objective: <i>Provide necessary professional development to ensure tight academic programs</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Provide necessary professional development to support district's Technology Immersion Plan	Director of Staff Development, Instructional Technology Coordinator	District budget	Spring 2013	Workshop records, increased usage of MyWyFi and Google docs	Speed21 Pilot n schedule with regular monitoring and feedback
Provide professional development to meet the needs of Special Education students.	C&I, Special Education	District Budget Special Education Budget	On-going 2012-2013	Job-Alike Meeting agendas, conference attendance, trainings, consultations with specialists	Trainings complete; systems in place and on-going
Provide training to ensure compliance on state assessment requirements.	C&I, Special Services, Special Education	TEA Resources, District Budget	On-going 2012-2013	Staff development agendas, handouts, sign-in sheets	Trainings complete; systems in place and on-going monitoring
Provide training to ensure compliance on state assessments	C & I Special Services Department	District Budget	On-going 2012-2013	Staff development agendas, Sign-In Sheets, handouts, records	Trainings complete; systems in place and on-going
Provide staff development for all instructional staff on Response to Intervention (RtI) MCAT	Special Services Department	District Budget	On-going 2012-2013	Staff development agendas, Sign-In Sheets, handouts, records	Trainings complete; focus at 2013 Retreat with follow-ups scheduled

District Goal 2: <i>Ensure academic achievement for every student through tight family partnerships, curriculum, and tested curriculum</i>					
Objective: <i>Provide necessary professional development to ensure tight academic programs</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Provide ongoing staff development in all core areas including support strategies for ELL students	Campus Administration & Special Services Department	District Budget & State ELL Allotment	On-going 2012-2013	Staff development agendas, Sign-In Sheets, handouts, records Lesson Plans	Trainings complete; systems in place and on-going
Provide Bilingual/Dual Language/ESL teachers with professional development opportunities specific to language acquisition needs of ELL students	Special Services Department	Special Services budget and State ELL Allotment	On-going 2012-2013	Qualitative reports with teacher feedback, Agendas, Sign-In Sheets, Lesson Plans	Trainings complete ; focus at summer retreat; systems in place and on-going
Train all bilingual/Dual Language/ESL staff on CSCOPE implementation to include the ELPS	Special Services Department	District Budget & State ELL Allotment	On-going 2012-2013	Qualitative reports from teachers and quantitative data on ELL student performance, Agendas, Sign-In Sheets	Trainings complete; systems in place and on-going

District Goal 2: <i>Ensure academic achievement for every student through tight family partnerships, curriculum, and tested curriculum</i>					
Objective: <i>Provide necessary professional development to ensure tight academic programs</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Provide on-going staff development in all core areas including support strategies for ELL and students requiring special education services	Special Services, Special Education, C&I, Campus administrators	District budget	On-going 2012-13	Campus PD plans Attendance per sign in sheets Evaluations	Trainings complete; systems in place and on-going
Provide staff development to ensure that student performance meets state and federal requirements including AYP.	C&I	District budget	On-going 2012-13	Feedback provided at instructional focus meetings; Items included in brief	Trainings complete; systems in place and on-going
Provide staff development in development and use of formative assessments	C&I	District budget	On-going 2012-13	Anecdotal records from learning specialists Attendance per sign in sheets Campus PD plans	Trainings complete; systems in place and on-going; sessions provided at August 20 th Learning Day
Utilize campus, district, Region 10 ESC, and identified consultants to deliver professional development at Burnett Junior High (AU campus)	Internal Monitor, Principal, CIC, and staff	District budget	On-going 2012-2013	Student test results	Burnett was removed from AU status

Strategic Goal 2: <i>Ensure academic achievement for every student through tight family partnerships, curriculum, and programs</i>					
Objective: <i>Involve families through enhanced communication and involvement opportunities.</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Provide parents with opportunities to learn more about specific disabilities and community resources.	Special Education	Special Education budget, Region X	On-going 2012-2013	Expanded parent opportunities	Documentation of ARD/SpEd meetings
Conduct a Parent Dyslexia Night	Special Services Department	Special Services Budget, Title III, State ELL Allotment	2012-2013	Agendas, Sign-In Sheets	Training complete
Provide learning opportunities for Dual Language parents during fall and spring Family Nights	Special Services Department, Bilingual/ESL Teachers & Paraprofessionals	Special Services Budget, Title III, State ELL Allotment	2012-2013	Informational handouts, schedule of events, Sign-In Sheets	Family nights held and on-going involvement is key focus
Provide involvement opportunities for Dual Language parents through participation in the Parent Partnership Committee	Special Services Department	Special Services Budget, Title III, State ELL Allotment	2012-2013	Agendas, Sign-In Sheets, meeting minutes	Beginning Fall 2013
Inform and educate the community on timely topics of interest such as: changes in accountability/school finance, future bond plans, school board meetings	Superintendent and Cabinet	WISD Athletic Department Budget	On-going 2012-2013	Meetings with various community and school groups	Evidence of topics on meeting agendas
Increase WISD strategic communications efforts through use of website and Facebook	Communications	District Budget	On-going 2012-2013	10% increase in Facebook(4,000 “likes”) and daily average of 16,000 hits on website	Targets met

Strategic Goal 2: <i>Ensure academic achievement for every student through tight family partnerships, curriculum, and programs</i>					
Objective: <i>Involve families through enhanced communication and involvement opportunities.</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Update and maximize Senior Gold Card Program, provide additional opportunities for holders, including recognition event; Health Fair and Announce Gold Card holders events	Communications	District Budget	On-going 2012-2013	Higher attendance at WISD events, utilize this audience as advocates	Higher attendance at WISD events and on-going focus
Revise and update FERPA policy and parent notification forms	Communications	District Budget	On-going 2012-2013	Reduction in parent complaints. Reduction in “scams” and solicitations	Policies revised
Provide opportunities for CLAAS alumni to be advocates for the district; committees and social events	Communications	District Budget	On-going 2012-2013	Increased participation in CLAAS	On-going focus for 2013-2014

Strategic Goal 2: <i>Ensure academic achievement for every student through tight family partnerships, curriculum and programs</i>					
Objective: <i>Develop a culture where all academic decisions are based on data ensuring an aligned written, taught and tested curriculum</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Train all users in AIMSweb	Curriculum Department	District Budget	Fall 2012	Teacher Feedback Student Progress Monitoring; Data Reports	Trainings complete; systems in place and on-going
Utilize AIMSweb data and unit assessment data during Dual Language 6 weeks planning sessions	Dual Language Principals & Special Services Department	State ELL Allotment	Ongoing 2012-2013	Qualitative analysis of lesson design & quantitative data of student performance	Trainings complete; systems in place and on-going
Ensure valid, thorough, and effective implementation of CSCOPE as the district-adopted curriculum framework.	C&I, Campus administrators, teachers	District budget Online CSCOPE access	On-going 2012-13	User activity reports Minutes from Capacity Team meetings Feedback collected via Edmodo; Anecdotal evidence collected through Learning Specialists Walk through data	All anecdotal evidence collected through Learning Specialists Walk through data and feedback shows effective implementation
Ensure valid, thorough, and effective implementation of the district-adopted Assessment Philosophy and Triangle	C&I, Campus administrators, teachers	District budget	On-going 2012-13	Unit assessment data from Aware; Anecdotal evidence collected through Learning Specialists Walk through data	All anecdotal evidence collected shows effective implementation

<p>District Goal 2: <i>Ensure academic achievement for every student through tight family partnerships, curriculum, and programs</i></p>					
<p>Objective: <i>Develop a culture where all academic decisions are based on data ensuring an aligned written, taught, and tested curriculum</i></p>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Ensure tight alignment between campus programs/resources and district-adopted curriculum framework through on-line approval process and monitoring	C&I, Campus administrators, Technology	District budget	On-going 2012-13	Reports from on-line approval process Feedback from campus personnel on approval process	All anecdotal evidence collected shows effective alignment
Ensure valid, thorough, and effective implementation of new universal screeners for K-6 reading, K-6 math, and Algebra Readiness. <ul style="list-style-type: none"> • AIMSweb (K-6 reading, K-6 math) • IAAT (Algebra Readiness) 	C&I, Campus Administrators, Teachers	District budget Campus budgets	On-going 2012-13	BOY, MOY, EOY reports Progress monitoring feedback and reports Anecdotal evidence collected through learning specialists PEIMS submission 1 data	All anecdotal evidence collected shows effective implementation
Ensure that all learning specialists, campus administrators, and teacher leaders are trained in Aware and will use data to guide curriculum implementation.	C&I, Campus Administrators, Teacher Leaders	District budget	On-going 2012-13	Data from help desk Minutes from BOY campus data meetings	Trainings completed; increased use of Aware throughout the district

District Goal 2: <i>Ensure academic achievement for every student through tight family partnerships, curriculum, and programs</i>					
Objective: <i>Develop a culture where all academic decisions are based on data ensuring an aligned written, taught, and tested curriculum</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Conduct weekly walk-throughs to collect classroom instruction data	Campus administration	District budget	On-going 2012-13	Follow up and monitoring of walk through data at instructional focus meetings Minutes from campus data meetings	Walkthrough Tool developed in Jan. 2013 and utilized in Spring reveals increased walkthroughs
Evaluate results at Burnett JHS (AU campus) on a six weeks basis and make changes as needed to plan	Internal Monitor, CIT, Principal, CIC, and staff	District budget	On-going 2012-2013	Student test results	Burnett was removed from AU status
Monitor teacher lesson plan templates and CSCOPE implementation at Burnett JHS	Internal Monitor, CIT, Principal, CIC, and staff	District budget	On-going 2012-2013	Student test results	Burnett was removed from AU status
Use unit assessments, student daily work, six weeks grades to identify students for interventions and/or tutorials at Burnett JHS	Internal Monitor, CIT, Principal, CIC, and staff	District budget	On-going 2012-2013	Student test results	Burnett was removed from AU status

DISTRICT GOAL 3

Attract, retain, and value a quality staff



District Goal 3: <i>Attract, retain, and value a quality staff</i>					
Objective: <i>Evaluate current hiring and induction practices and create an enjoyable environment for WISD employees</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Ensure that instructional paraprofessionals are HQ by hire date or through induction process.	Assistant Supt. HR	District budget	Fall, Summer	Induction plan evaluations	Target met
Continue to evaluate, modify and adjust current induction program and hiring of all employees.	Asst. Supt. HR	District budget	On-going 2012-2013	Feedback from campus administrators and new employees	Target met
Provide competitive salaries to attract and retain highly qualified administrators and teachers	Asst. Supt. HR	TASB Salary Audit District budget	2012-2013 school year	Make recommendations after the salary audit.	Salary audit revealed areas to address and adjustments were made

District Goal 3: <i>Attract, retain, and value a quality staff</i>					
Objective: <i>Evaluate current hiring and induction practices and create an enjoyable environment for WISD employees</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Continue to evaluate the pre-screening process for hiring all employees including substitutes	Asst. Supt. HR	District budget	2012-2013 School year	Look at or create methods to pre-screen quality applicants.	Methods in place for pre-screening
Evaluate professional development offerings to ensure that they are supporting employee needs.	Asst. Supt. HR	District budget	2012-2013 school year	Needs based staff development program developed	Needs-based program in place
Continue to grow partnerships with surrounding universities to increase student teacher interns and broaden the spectrum of recruiting efforts.	Asst. Supt. HR	District budget	2012-2013 school year	Continue to increase the number of interns working and observing in WISD.	Increase in partnerships with universities
Ensure that all administrative staff are trained in the documentation process designed by Dr. Crain and Dr. Kemerer	Asst. Supt. HR	District and campus budgets	Fall 2012	Teacher evaluations, Region 10 training	Trainings complete; systems in place and on-going

DISTRICT GOAL 4

Manage growth in a way that ensures
functional equity



<p>District Goal 4: <i>Manage growth in a way that provides functional equity, financial responsibility, and assurance for all student needs</i></p>					
<p>Objective: <i>Remain cognizant of the need to take proactive measures to stay ahead of the growth in Wylie.</i></p>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Work with facilities master plan to develop options for expanding Fine Arts elective offerings.	Superintendent, Director of Fine Arts, Business	Facilities master plan	On-going 2012-2013	Report to Superintendent	Future plans developed for orchestra
Consolidate and manage secondary Fine Arts budgets at the ESC	Director of Fine Arts	District budget	On-going 2012-2013	Fine Arts budget expenditures	Budgets now centralized
Work with athletics and business services to implement a master plan for athletic facilities at 2 high schools	Executive Director of Athletics and Director of Operations	District Budget	On-going 2012-2013	Regular meetings between myself and Don Pool	Master plan developed
Inform & Educate the community on topics future bond plans & School Board meetings	Cabinet	District Budget	Ongoing 2012-2013	Plan bonds Inform Board upcoming projects	Evidence of agenda topics at meetings
Maintain district long range facilities plan	Maintenance, Campus Administration	District Budget	Ongoing 2012-2013	Facilities Worksheet 10-8-12	Long-range Facilities Plan developed and presented

District Goal 4: <i>Manage growth in a way that provides functional equity, financial responsibility, and assurance for all student needs</i>					
Objective: <i>Remain cognizant of the need to take proactive measures to stay ahead of the growth in Wylie.</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Consider facility concepts for high school growth	Supt, ESC, Athletics, Principals, Maintenance	District Budget	Ongoing 2012-2013	Studies done	Study conducted and ongoing
Work with Athletics and Business Services to implement Master Facilities Plan	Supt, Business Services, Athletics, ESC, Maintenance	District Budget	Ongoing 2012-2013	Athletic Facilities worksheet	Study conducted and ongoing
Monitor & evaluate campuses for renovations	Supt, Maintenance	District Budget	Ongoing 2012-2013	Facilities Worksheet	Studies conducted and ongoing
Develop proactive master facilities plan	Supt, Maintenance	District Budget	Ongoing 2012-2013	Facilities Worksheet	Ongoing

DISTRICT GOAL 5

**Prepare students for a successful life
beyond high school**



District Goal 5: <i>Prepare students for a successful life beyond high school</i>					
Objective: <i>Remain keenly aware of the need to infuse 21st century learning skills and innovation into all aspects of the educational setting</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Fully expand Open Roads Advanced Academic Plan to provide challenging explorations to students at all levels (K-12)	C&I Division	District budget	On-going 2012-2012	Fully developed and implemented Advanced Academics Plan	Advanced Academics Plan developed and plans on-going
Develop a plan for increasing dual credit offerings in core and CTE areas	ESC, campus administration, counselors	District budget	Fall 2012	Meeting agendas with Collin College, documentation of work	New dual credit plans offered in Engineering and IT in fall 2013
Increase enrollment in all advanced offerings—PreAP, AP, dual credit	Advanced Academics, C & I, Secondary Steering, counselors	District budget	Spring 2013	2012-13 Course guidance	Evidence of increased enrollment for 2013
Promote awareness and importance of PSAT, SAT, and ACT achievement	Advanced Academics, C & I, Secondary Steering, counselors	District budget	On-going 2012-13	2012-13 student guidance	ACT Explore given to 8 th graders in Spring 2013
Develop a plan for educating K-8 th grade students about specific careers and the necessary steps to achievement	ESC, C&I	District budget	On-going 2012-13	Activities, videos produced	Plan in place and communicated to three audiences
Develop a plan for offering STEM opportunities	C&I	District budget	Fall 2012	Meeting agendas with partners, documentation of work	Ongoing plan in development

District Goal 5: <i>Prepare students for a successful life beyond high school</i>					
Objective: <i>Remain keenly aware of the need to infuse 21st century learning skills and innovation into all aspects of the educational setting</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Continue partnerships with corporations to develop CTE cluster offerings that result in higher wage career for WISD graduates	C&I, technology	District budget	Fall 2012	Meeting agendas with partners, documentation of work	New CTE coordinator hired; new Director for ACC developing plans
Increase core content alignment in CTE course offerings for improved academic achievement of all students	C&I, teachers	District budget	On-going 2012-13	Course scope & sequence with standards alignment	New CTE coordinator hired; new Director for ACC developing plans
Integrate technology into curriculum, instruction, and assessment	C&I Division, CIO	District budget	On-going 2012-2012	Curriculum with lessons utilizing technology	Speed21 Pilot beginning in Fall 2013
Provide just-in-time learning opportunities for students, staff, and community through the use of technology	C&I Division, CIO	District budget	On-going 2012-2012	Staff development agendas	Speed21 Pilot beginning in Fall 2013
Align technology resources to support instructional goals	C&I Division, CIO	District budget	On-going 2012-2012	Technology Plan	Speed21 Pilot beginning in Fall 2013
Utilize a strengths philosophy to align student talents with course selection and career pathway at 5 th and 7 th grade	C&I, campus personnel	District Budget	On-going 2012-13	Strengths inventory completed	Strengths Explorer tool administered to 5 th and 7 th graders in 2013

District Goal 5: <i>Prepare students for a successful life beyond high school</i>					
Objective: <i>Remain keenly aware of the need to infuse 21st century learning skills and innovation into all aspects of the educational setting</i>					
Strategies and Action Steps	Person(s) Responsible	Resources	Timelines	Evidence of Implementation (Formative)	Evidence of Impact (Summative)
Provide targeted and accurate guidance to students for post-secondary success	Counselors, C&I, campus personnel, staff	District Budget	On-going 2012-13	Counselor sessions	New CTE coordinator hired; new Director for ACC developing plans
Implement plan for integrating technology application TEKS into K-8 core content areas	C&I	CSCOPE	Spring 2013	Lesson plans	Speed21 Pilot beginning in Fall 2013
Increase MyWyFi program participation from 10% to 25% of student population bringing devices from home	C&I, Technology Department, Campuses	Usage reports	2012-2013	Lesson plans, student products	Speed21 Pilot beginning in Fall 2013
Develop obsolescence plan for technology equipment	Superintendent, CIO, Technology Immersion Committee	District budget	Spring 2013	Technology Plans	Plan in development stages; will be refined through Speed21

Budget Policies & Development Procedures (Cont.)

Table 36

<p style="text-align: center;">IMPLEMENTATION OF STRATEGIC GOALS & OBJECTIVES 2013-2014</p>	Instill Community & Ethical Values in Our Students	Ensure Academic Achievement	Attract, Retain and Value a Quality Staff	Manage Growth	Prepare Students
	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
001-110 - CAMPUSES	✓	✓	✓	✓	✓
699 - SUMMER SCHOOL		✓			✓
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	✓	✓		✓	✓
809 - ACADEMIC AND CAREER CONNECTIONS	✓	✓		✓	✓
810 - GT AND ADVANCED ACADEMICS	✓	✓		✓	✓
873 - ATHLETIC DEPARTMENT	✓	✓		✓	✓
935 - TRANSPORTATION DEPARTMENT				✓	
936 - MAINTENANCE AND CUSTODIAL DEPARTMENT				✓	
937 - HEALTH SERVICES					✓

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 Finance Department 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 85% 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 leadership team member.

Budget Policies & Development Procedures (Cont.)

The Budget Process (cont.)

The Chief Financial Officer 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 37

Budget Calendar 2013—2014 Fiscal Year

December 2012	Meet with Superintendent and Senior Executive Staff to discuss budget process for 2013-14.
January 21, 2013	REGULAR BOARD MEETING Discuss events on budget calendar, budget priorities, and budget considerations for 2013-14.
January 2013	Projected enrollment figures developed and ready for use in budget preparation.
January 29, 2013	MONTHLY STAFF MEETING Distribution of budget packets. Discuss per pupil allocations, specific budget needs, and mechanics of budgeting.
January 30, 2013	SECRETARIES MEETING Distribution of budget packets. Discuss per pupil allocations, specific budget needs, and mechanics of budgeting.
March 1, 2013	Special requests due to Assistant Superintendent for Curriculum and Instruction, Assistant Superintendent for Human Resources and Student Services, Chief Financial Officer, Chief Information Officer, Executive Director of Operations and Superintendent where applicable.
March 8, 2013	Budgets due to Budget Department
March 11, 2013	SPRING BREAK through March 15
March 2013	Staffing allocations released to principals.
March - April	Review campus and department budgets. Develop payroll budgets.

Budget Calendar 2013-14 School Year (cont.)

April 8, 2013	<p>First draft of Budget complete.</p> <p>Revenue budgets developed based on estimated property values. Expenditure estimates based on submitted requests including staffing changes and salary adjustments.</p>
April 30, 2013	Chief Appraiser certifies an estimate of taxable value
April - June	Schedule meetings and review budget with the Board of Trustees.
June 5, 2013	<p>Publish <i>"NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE"</i></p> <p>(must be at least 10 days prior to public meeting).</p>
June 14, 2013	Post Notice for hearing and adoption of budget.
June 17, 2013	<p>REGULAR BOARD MEETING</p> <p>Public hearing on 2013-14 Budget.</p> <p>Adopt 2013-14 Budget.</p>
July 25, 2013	<p>FOR INFORMATION ONLY</p> <p>District receives certified appraisal roll. Adjust revenue projections.</p>
August 7, 2013	<p>Publish <i>"NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE"</i></p> <p>(if proposed tax rate is higher than previously published)</p> <p>(must be at least 10 days prior to public meeting).</p>
August 16, 2013	Post Notice for hearing and adoption of tax rate.
August 19, 2013	<p>REGULAR BOARD MEETING</p> <p>Public hearing on 2013-14 Tax Rate.</p> <p>(if proposed tax rate is higher than previously published)</p> <p>Adopt 2013-14 Tax Rate.</p> <p>(Must adopt by component, i.e. M&O and I&S).</p>

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 to the Chief Information Officer 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, shuttle and airfare 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 Finance Department. Board approval is required for budget amendments where funds are moved between functional categories. The District's Accounting Department designee carefully monitors the budget for improper balances throughout the year.

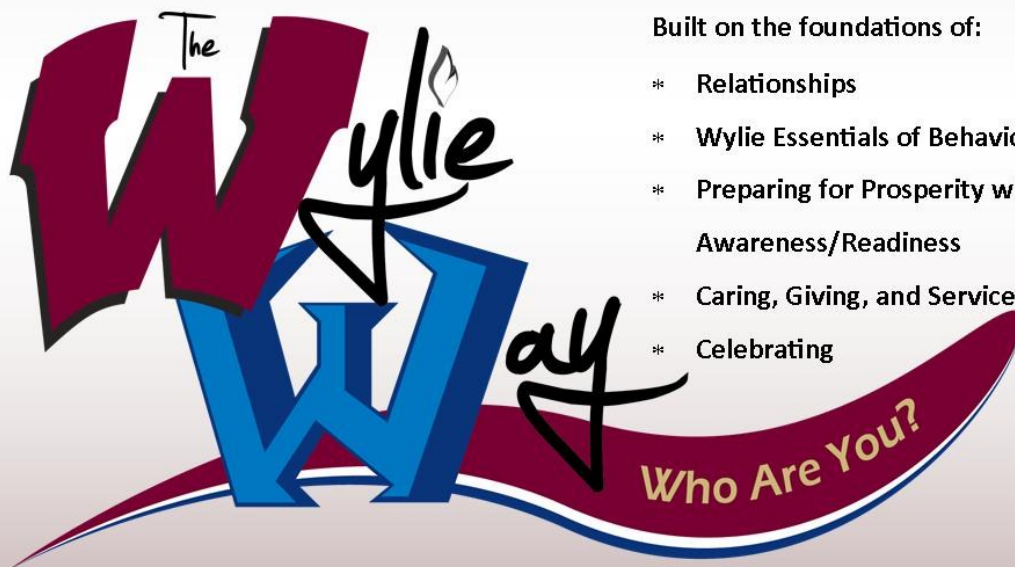
Reporting to the Texas Education Agency (TEA)

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.

Financial Section



Built on the foundations of:

- * Relationships
- * Wylie Essentials of Behavior
- * Preparing for Prosperity with College & Career Awareness/Readiness
- * Caring, Giving, and Service Learning
- * Celebrating

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 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 2013-14 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 \$124,755,694 and total expenditures and other uses are \$123,229,514.

Table 38

Wylie Independent School District
Combined Budget Summary: 2013-14
July 1, 2013 through June 30, 2014
General Fund, Debt Service Fund, & Student Nutrition Funds

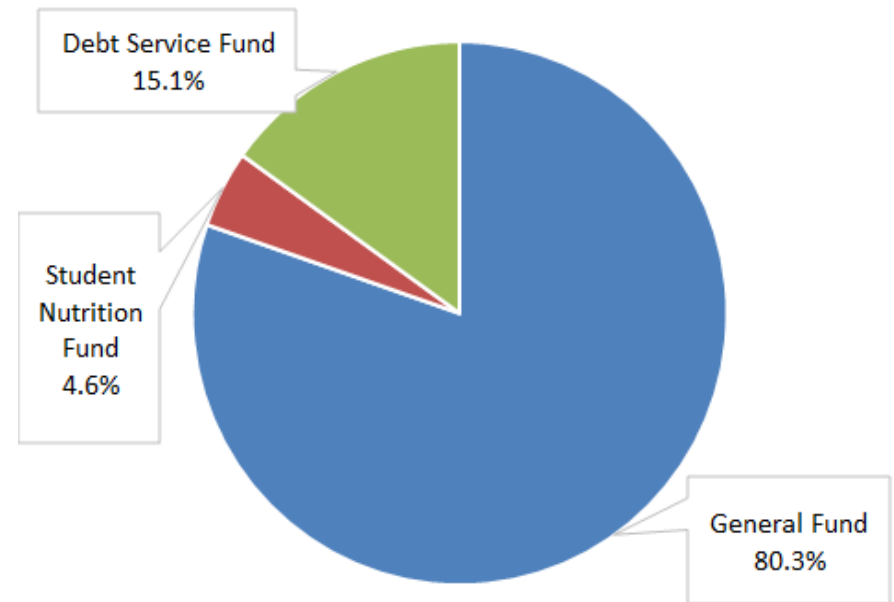
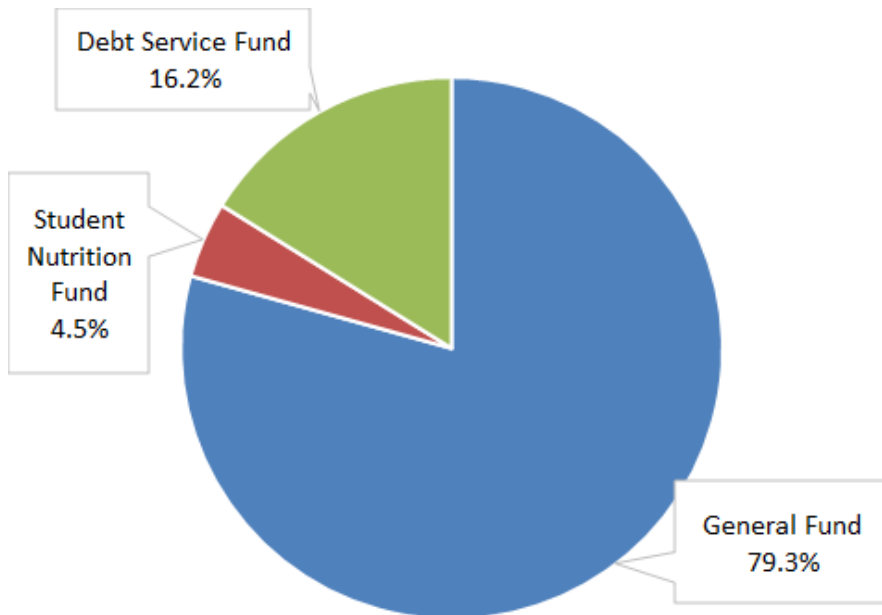
	General Fund	Debt Service	Student Nutrition	Total
Revenues				
5700 Local & intermediate sources	\$ 40,172,417	\$ 15,735,225	\$ 3,212,957	\$ 59,120,599
5800 State sources	58,424,122	4,414,198	120,339	62,958,659
5900 Federal sources	345,072	-	2,331,364	2,676,436
Total Revenues	98,941,611	20,149,423	5,664,660	124,755,694
Expenditures				
11 Instruction	61,211,502	-	-	61,211,502
12 Instructional resources & media	947,185	-	-	947,185
13 Staff development	2,516,211	-	-	2,516,211
21 Instructional administration	1,092,853	-	-	1,092,853
23 School administration	6,205,265	-	-	6,205,265
31 Guidance and counseling	2,366,152	-	-	2,366,152
33 Health services	1,196,251	-	-	1,196,251
34 Student transportation	4,069,738	-	-	4,069,738
35 Food services	-	-	5,376,459	5,376,459
36 Co-curricular activities	3,179,957	-	-	3,179,957
41 General administration	3,024,897	-	-	3,024,897
51 Plant maintenance & operations	10,521,753	-	287,200	10,808,953
52 Security	333,522	-	-	333,522
53 Technology	1,849,414	-	-	1,849,414
61 Community service	3,988	-	-	3,988
71 Debt service	21,923	18,624,244	-	18,646,167
81 Facilities acquisition & construction	5,000	-	-	5,000
95 JJAEP Programs	36,000	-	-	36,000
99 Other Intergovernmental Charges	360,000	-	-	360,000
Total Expenditures	98,941,611	18,624,244	5,663,659	123,229,514
Excess Revenues Over Expenditures	-	1,525,179	1,000	1,526,179
Fund Balance-Beginning	24,476,228	18,854,258	1,472,949	44,803,434
Fund Balance-Ending-Projected	\$ 24,476,228	\$ 20,379,437	\$ 1,473,949	\$ 46,329,613
Proposed Tax Rate	\$ 1.17	\$ 0.47		\$ 1.64

Combined Funds (Cont.)

Table 39
2013—2014 Combined Budget

Revenue		
General Fund	Student Nutrition Fund	Debt Service Fund
\$98,941,611	\$5,664,660	\$20,149,423

Expenditures		
General Fund	Student Nutrition Fund	Debt Service Fund
\$98,941,611	\$5,663,659	\$18,624,244



Funding Public Education

Where does funding for public education come from?

Overtime, this has drastically changed and continues to change across the nation and within the state of Texas. A survey of state education agencies was conducted by the Editorial Projects in Education Research Center that identified five major approaches to state educational funding:

1. foundation formulas
2. equalization methods
3. local-effort equalization formulas
4. flat grant funding
5. full state funding

States may implement these fiscal mechanisms individually or in combination. For Wylie ISD, funding is provided by foundation formulas and local-effort equalization efforts. For most districts across the nation, the foundation formula is the most common method of school funding, employed in 37 states and the District of Columbia. Under this approach, districts are guaranteed a minimum amount of funding and requires districts to raise a local portion of this amount through a state-mandated tax rate. The difference between the foundation amount and the district's contribution determines the amount of state aid needed. While many states use this method, the "foundation" or basic level of funding varies widely across the states, ranging from roughly \$1,721 per pupil in Oklahoma to \$9,678 per pupil in Connecticut based on 2008-09 funding levels. In comparison, Texas' per pupil amount was \$3,135 for the same time period and rose to \$4,950 starting in 2013-14.

Another way Wylie ISD receives funding is through local-effort equalization. Under this approach, school district's attempt to raise funds through local taxes and guarantees that, for any given level of taxation effort, a district will receive an equal yield. States that employ such formulas essentially tie additional state aid to district efforts to raise revenue through local taxes. With this formula, Wylie ISD is granted a certain percentage of aid based on the difference between the per-pupil valuation of the district and the state. In other words, if Wylie ISD is unable to generate revenue equal to the state-guaranteed level of expenditures (when applying the District's chosen tax rate to its tax base), then the state makes up the difference.

The actual costs to provide educational services are not the same for all students and all schools. Particular categories or students may have extraordinary educational needs that require more intensive or different (i.e. higher-cost) services. For example, a cognitively disabled student who requires specialized instruction, transportation, or other services might cost more to educate than the average general education student.

Because of this, Wylie ISD receives weights and allotments with certain types of students. Across the nation, 46 states receive some sort of weight or adjustment as part of their core school finance formula and each state varies on their amounts.

On the following page is a table of weights Wylie ISD receives based on student characteristics:

Funding Public Education (cont.)

Table 40

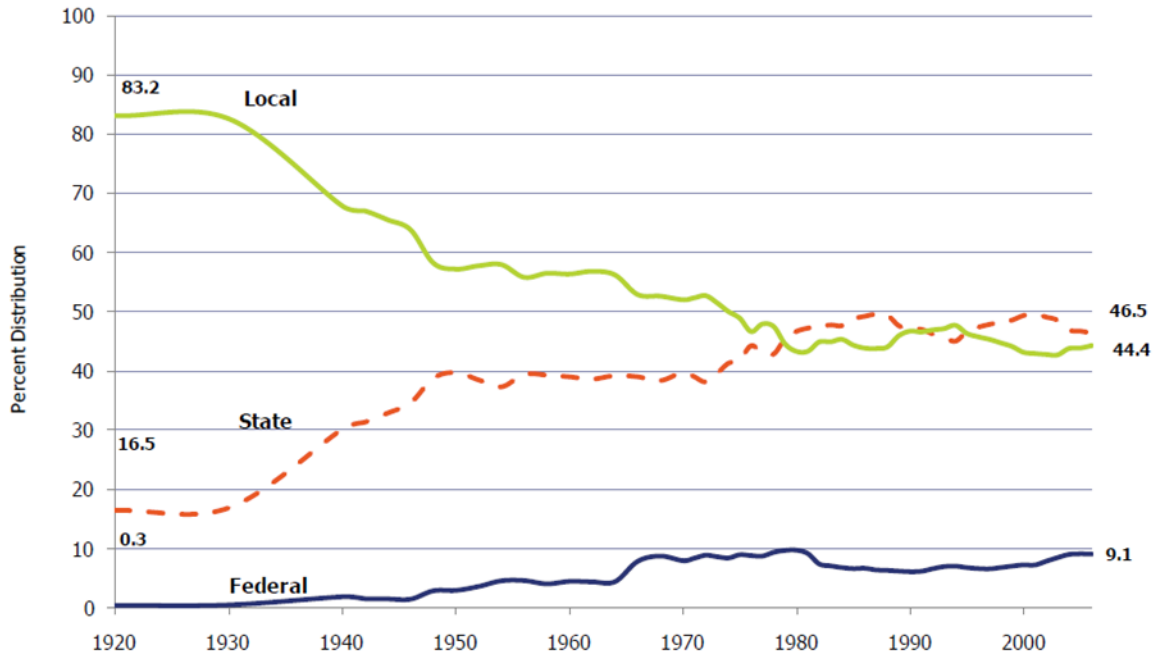
Weights Given Based on Student Characteristics			
Program	Description	Weight	Citation
Special Education	Funding for students with learning disabilities based on the student placement	1.1—5.0	TEC§42.151
Compensatory Education	Additional funding for low-performing students as determined through the federal free and reduced price lunch program	0.2 or 2.41 for pregnant students	TEC§42.152
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

Funding Public Education (cont.)

Revenue Sources

According to the EPE Research Center, the vast majority of public school funding comes from state and local sources. On average, less than 10 percent of all dollars supporting elementary and secondary education have come from the federal government. Historically, local budgets and property taxes had been the predominant funding sources. However, the relative shares of funding derived from local, state, and federal sources have shifted noticeably over time. See below the chart that demonstrates the drastic change in local and state funding.

Table 41



Source: Digest of Education Statistics 2007. National Center for Education Statistics, 2008

Funding Public Education (cont.)

Revenue Sources (cont.)

According to recent data from the National Center for Education Statistics, in 1920 more than 80 percent of the revenue for public education came from local sources. By the 1940s, this proportion had fallen to roughly 65 percent and continued to decline during the subsequent three decades. Since the mid-1990s, the proportion of K-12 education funded by local revenue has stabilized at roughly 45 percent across the states.

Over this same time period, the trend in state contributions to public education is a mirror-opposite of the pattern for local funding. In 1920, state revenue comprised 16 percent of school funding. By 1980, that figure had risen to around 50 percent, roughly where it stood in 2006. The trend tracks closely with the increasingly prominent role that states have come to play in public education generally and in funding schools more specifically in recent decades. State courts across the country have found that school finance formulas that rely heavily on property taxes may be unconstitutional on the grounds that they create inequities in school districts' ability to raise revenue equally across the state. This is the case in the state of Texas with six lawsuits filed thus far representing several hundred districts. Texas is not alone as eleven states, including Colorado, Connecticut and California currently have similar suits in progress and just five had never had a school finance legal challenge, according to the National Education Access Network. There are limits to the judiciary's ability to solve school finance problems. Even if a court rules that Texas' system is unconstitutional, the responsibility will still ultimately lie with the Legislature to fix it.

Different taxing mechanisms are another way public school Districts across the nation receive funding. Per the EPE Research Center, of the 46 states with sales taxes, only 14 explicitly devote a share of such tax revenue to public schooling. The relative size of that education allocation ranges from .33 percent in Colorado to 60 percent in Michigan. Texas is one of the ten states that reserve a portion of the revenue generated by taxes on tobacco and/or alcohol, and 10 various states set aside a percentage of revenues from gaming taxes. Even though Texas is not one of the 44 states that have an income tax, only five reserve some portion of that revenue for education.

The biggest challenges facing school Districts in the state of Texas in regards to finance are:

- Inadequate formula/funding levels,
- Increasing costs and
- Restrictions on taxation and revenue.

The table on the following page demonstrates how an education dollar in Wylie ISD relates to the student.

How an Education Dollar in Wylie ISD Relates to the Student

Table 42

	Incremental Cost
The typical student begins the school day long before the first bell with a bus ride to school —either because she lives too far to walk or because the District has determined that unsafe conditions warrant the provision of a safe ride. She will also ride the bus home.	\$.03
She arrives to find a building that is clean and well-maintained .	\$.09
The building is also heated in the winter and cooled in the summer—and the lights work.	\$.03
Her parents know her school is made safer through District-supported security staff and that if she is injured or becomes ill, she will be cared for by the school nurse .	\$.02
She goes to class to find a teacher ready to begin instruction.	\$.49
While in class, she has access to an instructional aide who supports the teacher in delivering instruction and to District-purchased instructional supplies .	\$.09
The teacher uses a curriculum that is aligned with state standards and that builds on information the student learned the year before. The teacher has been trained regarding Texas learning standards and effective instruction practices, and has access to staff with instructional expertise who provide support.	\$.03
Midway through the day, she goes to the cafeteria for lunch .	\$.05
After lunch, goes to the library to gather information for a research paper.	\$.02
After school, she goes by the guidance counselor's office to talk about the process of applying for and paying for college. She is given information about student loan programs, how to prepare for the SAT and what courses she will need to have taken in order to be prepared for post-secondary education.	\$.04
Throughout the day, she benefits from services provided by the principal, the assistant principals and other administrative staff who set the instructional tone for the school as well as make sure that all of the details of running a school are attended to so that students and teachers can focus on learning.	\$.05
She also benefits from the fact that her school has access to District level staff who ensure that payroll checks to her teachers are written on time, that staff members have access to health insurance, that all of the schools are fully staffed and that campuses have access to the support structures they need. Information is provided to the school board and to the public in a timely manner and someone has ensured that the District is complying with a host of state and federal laws and regulations regarding the operation of public schools.	\$.03
At the end of the school day, she rides the bus back home...unless, of course, she stays to participate in an extra-curricular activity (at which point she may need additional transportation provided by a District-run late bus.)	\$.03
Total	\$1.00*

Source: Moak Casey & Associates

Tax Collection Data

Wylie Independent School District

A major portion of a school district's budget is the property values. Below is a table reflecting the values, tax collections and percentages over the past seven years.

Table 43

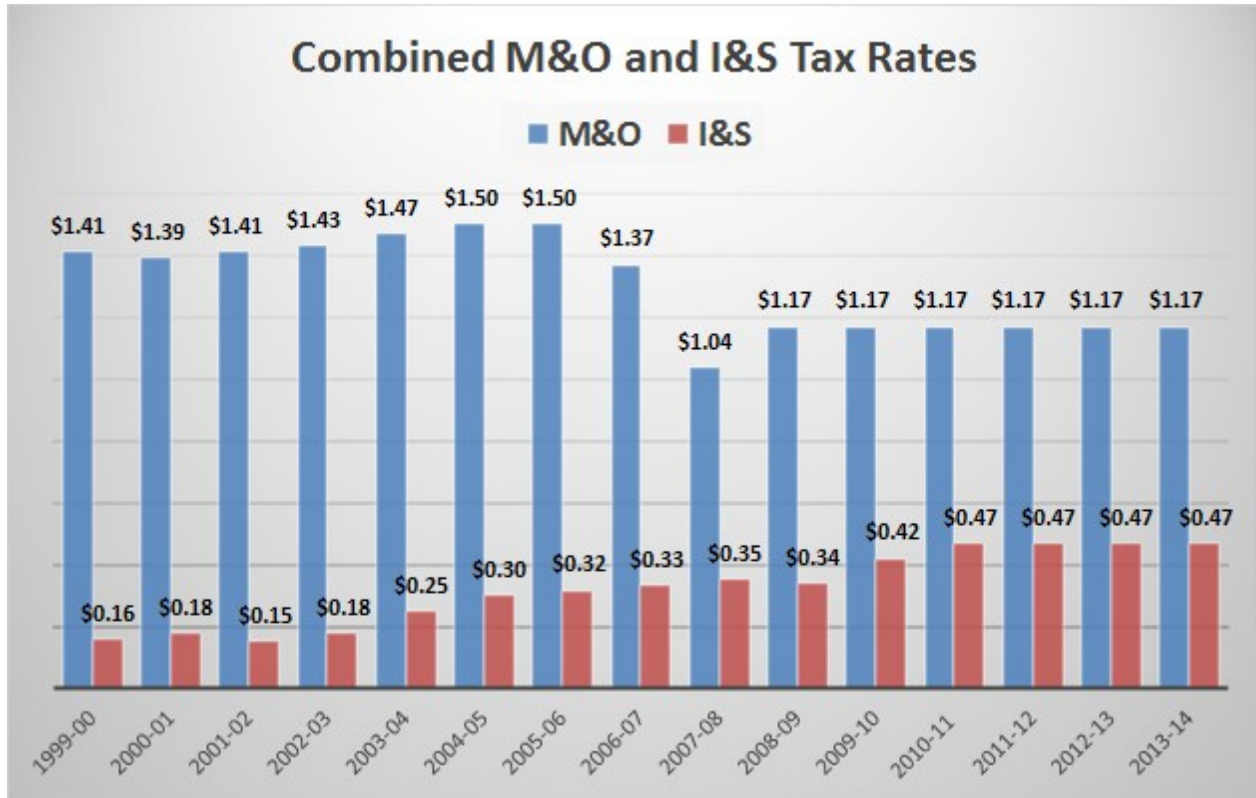
Year Ended June 30	Assessed Valuation	Tax Rate	Adjusted Levy	% Collections	
				Current	Total
2007	\$ 2,470,214,311	\$ 1.70	\$ 41,569,553	97.21%	100.39%
2008	\$ 2,829,087,169	\$ 1.39	\$ 39,275,221	97.66%	100.63%
2009	\$ 3,102,559,828	\$ 1.51	\$ 46,559,319	98.16%	100.08%
2010	\$ 3,084,000,064	\$ 1.59	\$ 49,035,601	97.04%	99.26%
2011	\$ 3,071,334,946	\$ 1.64	\$ 51,371,354	99.32%	100.58%
2012	\$ 3,193,229,449	\$ 1.64	\$ 52,368,963	98.79%	99.00%
2013	\$ 3,248,924,526	\$ 1.64	\$ 53,282,362	99.45%	99.76%

Comparison of Tax Rates

The tax rate for 2013-14 will remain the same at \$1.64. House Bill 1 (HB1) enacted by the Third Special Session of the 79th 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 seven 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.

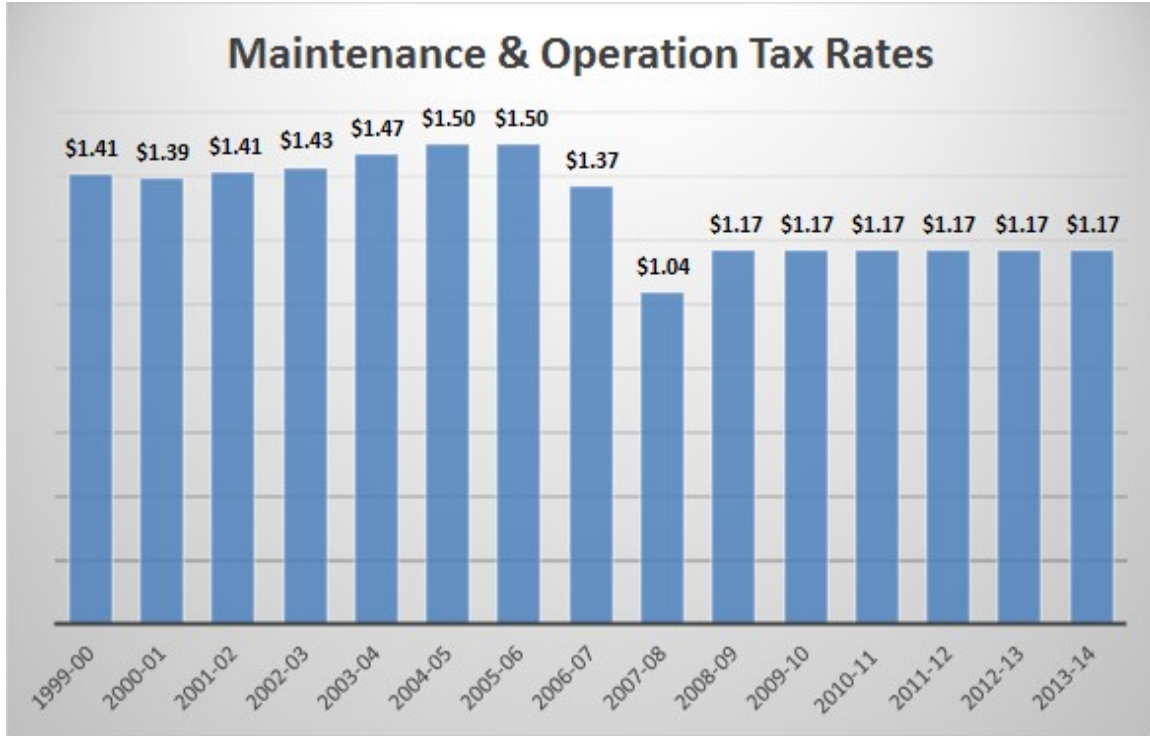
The tax rate is comprised of two component rates each having separate purposes and state laws governing them – Maintenance and Operations (M&O) tax rate and Debt Service (I&S) tax rate.

Table 44



Comparison of Tax Rates (Cont.)

Table 45



General Fund

Revenue

Budgeted revenues increased by \$4.2 million or 4.51% over 2012-13 unaudited actuals. Further explanation follows outlining the major changes to General Fund revenue for 2013-14.

Expenditures

The focus on the expenditure budgeting begins with payroll and benefits. This year Wylie ISD underwent a salary audit conducted by the Texas Association of School Boards for all District employees. The audit provided guidance to enhance the current District's salary schedule resulting in Wylie ISD able to offer very competitive salaries compared to surrounding districts. In addition, the Board of Trustees voted to increase the insurance contribution for those electing healthcare insurance by an additional \$50 per month. The total contribution towards healthcare insurance per month is now \$275.

Fund Balance

The General Fund unobligated fund balance is expected to increase by \$2.5 million from the fiscal year 2012-13. This increase will help offset the overall loss in state funding the District received in the last biennium.

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 11% to 3% over the past seven 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 2013-14 is a 6.7% increase over 2012-13. A conservative 3% estimate was used for budgeted growth projections.
3. State funding changes from SB1 of the 2013 Legislative sessions have drastically impacted future funding.
4. Federal funds have decreased slightly to sequestration.

Expenditure Assumptions

1. The District will maintain its campus allocation of current amounts.
2. New staff positions will be necessary to accommodate student growth. 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 \$275 per month per employee.
4. All expenditures that are not critical to the direct instructional process will be scrutinized carefully each year.

General Fund (Cont.)

Wylie ISD General Fund Revenues Years Ended June 30, 2010—June 30, 2014 (Budgeted)

Table 46

	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Unaudited Actuals	2013-14 Adopted Budget	\$ Increase/ (Decrease) Over Prior Year	% Increase/ (Decrease) Over Prior Year
LOCAL REVENUE SOURCES							
Property Taxes	\$36,452,256	\$36,885,156	\$37,715,317	\$38,262,397	\$39,143,351	\$880,954	2.30%
Investment Income	64,913	74,618	68,126	68,413	50,000	-18,413	-26.91%
Penalties, Interest and Other	300,355	266,479	249,644	230,674	300,000	69,326	30.05%
Rent	278,407	308,777	332,115	366,289	209,000	-157,289	-42.94%
Gifts & Bequests	39,529	100,716	96,861	162,623	-	-162,623	-100.00%
Athletic Activities	341,586	388,510	435,029	399,702	184,654	-215,048	-53.80%
Soft Drink Vendor Contract	80,000	80,000	80,000	46,667	-	-46,667	-100.00%
Extra-Curricular Student Activities	64,262	80,517	84,591	105,916	50,000	-55,916	-52.79%
Other	89,443	233,829	264,619	505,412	235,412	-270,000	-53.42%
TOTAL	37,710,749	38,418,603	39,326,301	40,148,091	40,172,417	24,326	-397.52%
STATE REVENUE SOURCES							
Per Capita Funds	1,174,695	3,893,025	3,003,276	5,530,665	3,568,546	-1,962,119	-35.48%
Foundation School Revenue	40,452,204	42,404,893	44,332,520	44,128,034	50,484,198	6,356,164	14.40%
Other State Revenue	381,799	22,789	9,898	895	-	-895	-100.00%
TRS On-Behalf (Book Entry Only)	3,844,025	4,310,879	3,883,851	4,025,001	4,371,378	346,377	8.61%
TOTAL	45,852,723	50,631,586	51,229,545	53,684,595	58,424,122	4,739,527	-112.47%
FEDERAL REVENUE SOURCES							
Impact Aid	53,314	89,300	73,251	266,916	70,000	-196,916	-73.77%
Other Federal Revenue/ARRA Funds/Educ Jobs Grant	3,598,805	3,659,157	1,852,717	155,581	120,000	-35,581	-22.87%
ROTC	143,737	136,134	142,844	144,215	139,340	-4,875	-3.38%
Federal Flood Control	4,468	-	-	-	-	-	-
Title VI Summer School	-	-	-	-	-	-	-
Medicaid Reimbursement	140,857	199,007	136,271	273,278	15,732	-257,546	-94.24%
TOTAL	3,941,181	4,083,599	2,205,083	839,991	345,072	(494,919)	-194.27%
GENERAL FUND REVENUE TOTAL	\$ 87,504,653	\$ 93,133,788	\$ 92,760,928	\$ 94,672,677	\$ 98,941,611	4,268,934	4.51%

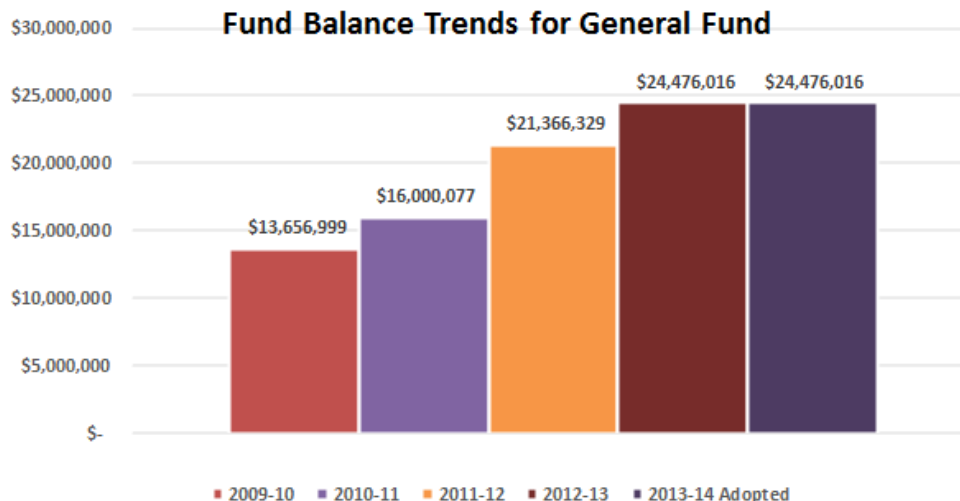
General Fund (Cont.)

Wylie ISD General Fund Expenditures Years Ended June 30, 2010—June 30, 2014 (Budgeted)

Table 47

	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Unaudited Actuals	2013-14 Adopted Budget	\$ Increase/ (Decrease) Over Prior Year	% Increase/ (Decrease) Over Prior Year
EXPENDITURES BY OBJECT							
Payroll Costs	\$ 71,878,338	\$ 77,085,121	\$ 75,404,951	\$ 78,418,434	\$ 85,126,881	\$ 6,708,447	8.55%
Professional & Contracted Svcs.	5,534,571	5,605,125	5,055,312	4,969,711	5,909,195	939,484	18.90%
Other Operating Expenses	5,791,822	6,394,673	5,062,290	5,892,789	7,718,112	1,825,323	30.98%
Debt Service	341,458	358,345	360,533	356,235	21,923	(334,312)	-93.85%
Capital Outlay	2,772,438	1,433,405	1,559,958	2,025,926	165,500	(1,860,426)	-91.83%
Total	86,318,627	90,876,669	87,443,044	91,663,096	98,941,611	7,278,516	7.94%
TOTAL EXPENDITURES	86,318,627	90,876,669	87,443,044	91,663,096	98,941,611	-	7.94%
EXCESS REVENUES OVER (UNDER) EXPENDITURES	1,186,026	2,257,118	5,317,885	3,009,582	-	(3,009,582)	-100.00%
OTHER SOURCES							
Sale of Real and Personal Property	17,466	36,181	28,728	100,105	-	-	-
Capital Leases	1,260,855	49,780	19,639	-	-	-	-
TOTAL	1,278,321	85,960	48,367	100,105	-	-	-
OTHER USES							
TOTAL	(500,000)	-	-	-	-	-	-
NET SOURCES OVER	778,321	85,960	48,367	100,105	-	-	0.00%
BEGINNING FUND BALANCE - ORIGINALLY REPORTED	11,692,653	13,656,999	16,000,077	21,366,329	24,476,016	3,109,687	14.55%
Prior Period Adjustment		-	-	-	-	-	-
BEGINNING FUND BALANCE	11,692,653	13,656,999	16,000,077	21,366,329	24,476,016	3,109,687	14.55%
ENDING FUND BALANCE	\$ 13,656,999	\$ 16,000,077	\$ 21,366,329	\$ 24,476,016	\$ 24,476,016	\$ 100,105	0.00%

Table 48

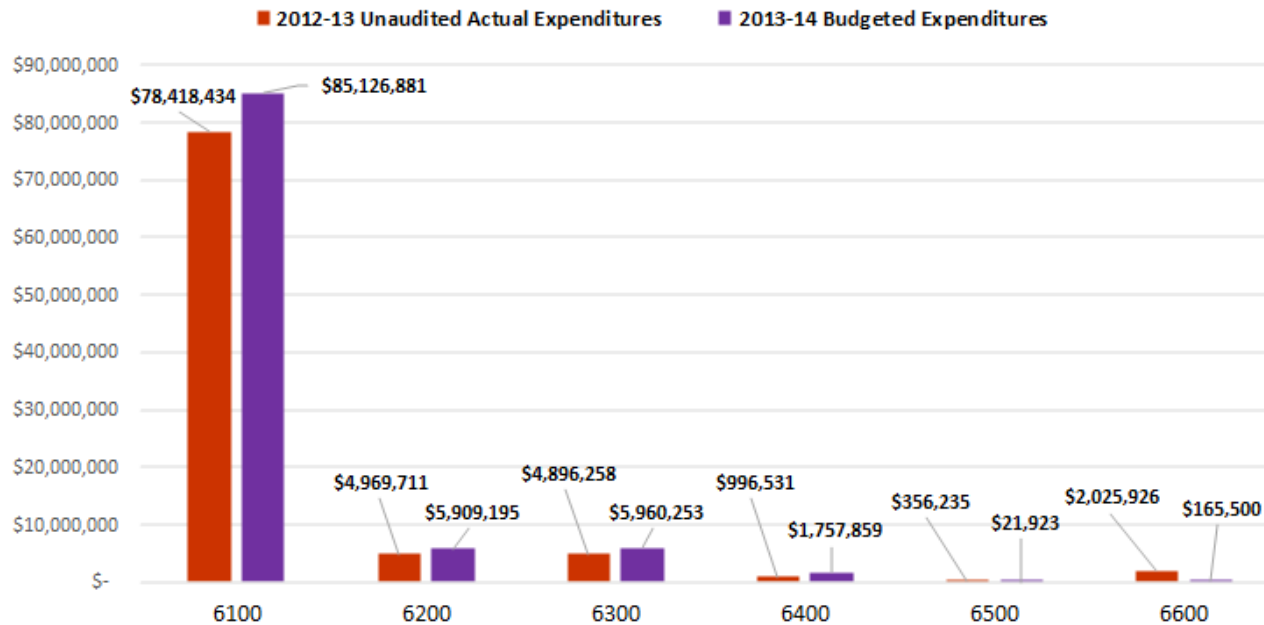


General Fund Expenditures Comparison Table 49

2012-13 Unaudited Actuals		
Major Object Code	Expenditures	2012-13 Unaudited Actual Expenditures
6100	Payroll Costs	\$ 78,418,434
6200	Professional & Contracted Svcs.	\$ 4,969,711
6300	Supplies & Materials	\$ 4,896,258
6400	Other Operating Expenses	\$ 996,531
6500	Debt Services	\$ 356,235
6600	Capital Outlay	\$ 2,025,926
Total 2012-13 Unaudited Expenditures		\$ 91,663,095

2013-14 Adopted Budget		
Major Object Code	Expenditures	2013-14 Budgeted Expenditures
6100	Payroll Costs	\$ 85,126,881
6200	Professional & Contracted Svcs.	\$ 5,909,195
6300	Supplies & Materials	\$ 5,960,253
6400	Other Operating Expenses	\$ 1,757,859
6500	Debt Services	\$ 21,923
6600	Capital Outlay	\$ 165,500
Total 2013-14 Budgeted Expenditures		\$ 98,941,611

Comparison



General Fund (Cont.)

Table 50

General Fund by Function

	2009-10 Audited Actuals	% 2009-10 Audited Actuals	2010-11 Audited Actuals	% 2010-11 Audited Actuals	2011-12 Audited Actuals	% 2011-12 Audited Actuals	2012-13 Unaudited Actual	% 2012-13 Unaudited Actual	2013-14 Adopted Budget	% 2013-14 Adopted Budget
11 Instruction	51,051,969	59.14%	54,463,093	59.93%	52,524,452	60.07%	\$ 54,867,620	59.86%	\$ 61,211,502	61.87%
12 Instructional Resource & Media	1,000,676	1.16%	1,047,665	1.15%	994,411	1.14%	937,966	1.02%	947,185	0.96%
13 Curriculum & Staff Development	1,869,794	2.17%	2,211,317	2.43%	1,980,919	2.27%	2,214,241	2.42%	2,516,211	2.54%
21 Instructional Administration	706,937	0.82%	830,879	0.91%	861,363	0.99%	967,697	1.06%	1,092,853	1.10%
23 School Administration	5,164,730	5.98%	5,625,047	6.19%	5,570,004	6.37%	5,932,289	6.47%	6,205,265	6.27%
31 Guidance and Counseling	2,003,253	2.32%	2,308,709	2.54%	2,162,534	2.47%	2,241,482	2.45%	2,366,152	2.39%
33 Health Services	1,006,109	1.17%	1,120,173	1.23%	1,117,142	1.28%	1,133,259	1.24%	1,196,251	1.21%
34 Student Transportation	4,014,614	4.65%	3,926,115	4.32%	3,774,148	4.32%	4,059,358	4.43%	4,069,738	4.11%
35 Student Nutrition	0	0.00%	0	0.00%	0	0.00%	198	0.00%	-	0.00%
36 Extra-Curricular Activities	2,796,931	3.24%	2,969,563	3.27%	2,578,757	2.95%	2,997,598	3.27%	3,179,957	3.21%
41 General Administration	2,547,647	2.95%	2,742,844	3.02%	2,707,880	3.10%	2,784,307	3.04%	3,024,897	3.06%
51 Plant Maintenance & Operations	10,351,854	11.99%	10,647,605	11.72%	9,770,632	11.17%	9,811,168	10.70%	10,521,753	10.63%
52 Security & Monitoring	224,453	0.26%	247,801	0.27%	242,492	0.28%	352,303	0.38%	333,522	0.34%
53 Data Processing/Technology Services	1,591,378	1.84%	1,733,130	1.91%	1,657,013	1.89%	1,537,049	1.68%	1,849,414	1.87%
61 Community Services	9,851	0.01%	10,307	0.01%	13,905	0.02%	2,095	0.00%	3,988	0.00%
71 Debt Service - Principal on Long-term Debt	290,468	0.34%	263,398	0.29%	282,556	0.32%	356,235	0.39%	21,923	0.02%
81 Facilities Acquisition and Construction	1,297,509	1.50%	293,555	0.32%	760,865	0.87%	1,061,766	1.16%	5,000	0.01%
95 JJAEP Programs	31,021	0.04%	10,465	0.01%	36,701	0.04%	60,968	0.07%	36,000	0.04%
99 Other Intergovernmental Charges	308,444	0.36%	330,059	0.36%	329,294	0.38%	345,336	0.38%	360,000	0.36%
Total	86,318,626	100.00%	90,876,671	100.00%	87,443,044	100.00%	\$ 91,662,934	100.00%	\$ 98,941,611	100.00%

General Fund (Cont.)

General Fund Expenditures by Program Intent

As shown on page 135, five financial expenditure columns are compared. The last audited year available at the date of this report was for the 2011-12 fiscal year. The 2012-13 expenditures are currently being audited and thus do not reflect the final balances in every case. The 2013-14 budgeted amounts are projections and may be subject to future adjustments through the budget amendment process.

General Fund Expenditures Per Student

On the following pages, 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



Mission Statement: *In partnership with parents and the community, P.M. Akin Elementary will provide a positive, safe, and nurturing environment where all children will become successful learners and responsible citizens.*

	*2009-10	*2010 - 11	*2011-12	2012-13	2013-14
Enrollment	556	558	518	483	459
Student / Teacher Ratio	13.9	15.0	14.8	14.2	14.3
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	3.0	5.0	3.4	3.0	2.0
Teachers	40.0	37.3	35.1	34.0	32.0
Support					
Educational Aides	10.0	8.9	7.0	7.0	7.0
Total	55.0	53.2	47.5	46.0	43.0

Expenditures	2009-10 Audited	2010-11 Audited	2011-12 Audited	2012-13 Unaudited	2013-14 Budget
Bilingual/ESL Education (25)	\$ 8,460	\$ 9,544	\$ 8,211	\$ 1,638	\$ 1,704
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	136,205	165,135	116,107	99,241	103,211
Gifted & Talented Education (21)	19,307	27,601	38,021	22,101	22,985
Regular Education (11)	2,021,069	2,311,794	2,438,870	1,760,846	1,831,280
Special Education (23)	279,665	432,135	340,979	170,332	177,145
Other (26, 28, 29, 99)	649,233	609,282	-	541,526	563,187
Total	\$ 3,113,939	\$ 3,555,491	\$ 2,942,188	\$ 2,595,685	\$ 2,699,512
Per Student Cost	\$ 5,601	\$ 6,372	\$ 5,680	\$ 5,011	\$ 5,589

Assessment Results	2009 TAKS	2010 TAKS	2011 TAKS	2012 STAAR	2013 STAAR
Reading	99%	91%	89%	89%	89%
Mathematics	97%	93%	94%	85%	90%
Writing	99%	87%	91%	79%	74%
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Serves Grades K—4th

Title 1 Campus

*Information obtained from the TEA Website AEIS Reports.

T. F. Birmingham Elementary School

Sherry Betts, Principal



Mission Statement: *We believe Birmingham Elementary promotes a risk-free, safe, loving, and respectful environment because expecting the best and being goal focused motivates increased effort and high levels of learning so that student succeed when presented with engaging and meaningful work therefore all students will learn.*

	*2009-10	*2010-11	*2011-12	2012-13	2013-14
Enrollment	581	553	529	552	535
Student / Teacher Ratio	15.3	14.6	15.4	16.7	15.7
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	2.0	3.0	3.9	2.0	2.0
Teachers	38.0	38.0	34.3	33.0	34.0
Support					
Educational Aides	12.0	11.0	8.0	8.0	8.0
Total	54.0	54.0	48.2	45.0	46.0

Expenditures	2009-10	2010-11	2011-12	2012-13	2013-14
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 14,522	\$ 2,815	\$ 16,075	\$ 1,635	\$ 1,700
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	79,457	115,003	123,434	140,945	146,582
Gifted & Talented Education (21)	17,584	27,519	38,170	29,217	30,386
Regular Education (11)	2,180,379	2,169,181	2,554,299	1,963,489	2,042,028
Special Education (23)	265,831	273,546	344,763	297,477	309,376
Other (26, 28, 29, 99)	604,581	548,418	-	536,143	557,589
Total	\$ 3,162,354	\$ 3,136,482	\$ 3,076,741	\$ 2,968,906	\$ 3,087,662
Per Student Cost	\$ 5,443	\$ 5,672	\$ 5,816	\$ 5,378	\$ 5,771

Assessment Results	2009 TAKS	2010 TAKS	2011 TAKS	2012 STAAR	2013 STAAR
Reading	96%	91%	90%	75%	78%
Mathematics	97%	88%	86%	57%	83%
Writing	99%	86%	95%	68%	70%
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Serves Grades Kindergarten—4th

Title 1 Campus

*Information obtained from the TEA Website AEIS Reports.

Cheri Cox Elementary School

Dr. Renee Truncale, Principal

Mission Statement: Cheri Cox Elementary will serve as an exemplary community member that provides a safe and nurturing environment where every student can reach their full potential.



	*2009-10	*2010-11	*2011-12	2012-13	2013-14
Enrollment	450	543	588	605	630
Student / Teacher Ratio	15.0	14.7	15.3	15.9	16.6
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	2.0	3.0	4.0	2.0	2.0
Teachers	30.0	37.0	38.5	38.0	38.0
Support					
Educational Aides	10.0	9.0	9.0	9.0	9.0
Total	44.0	51.0	53.5	51.0	51.0

Expenditures	2009-10 Audited	2010-11 Audited	2011-12 Audited	2012-13 Unaudited	2013-14 Budget
Bilingual/ESL Education (25)	\$ 9,032	\$ 27,746	\$ 139,563	\$ 26,222	\$ 27,271
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	92,357	147,535	159,915	93,847	97,601
Gifted & Talented Education (21)	17,839	29,021	39,380	20,717	21,546
Regular Education (11)	1,493,078	2,126,779	2,493,894	2,196,928	2,284,805
Special Education (23)	344,490	222,295	270,996	233,665	243,011
Other (26, 28, 29, 99)	574,684	542,610	-	557,298	579,590
Total	\$ 2,531,480	\$ 3,095,986	\$ 3,103,748	\$ 3,128,677	\$ 3,253,825
Per Student Cost	\$ 5,626	\$ 5,702	\$ 5,278	\$ 5,171	\$ 5,165

Assessment Results	2009 TAKS	2010 TAKS	2011 TAKS	2012 STAAR	2013 STAAR
Reading	97%	91%	85%	85%	88%
Mathematics	97%	85%	88%	77%	78%
Writing	99%	89%	93%	72%	85%
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Serves Grades Kindergarten—4th

*Information obtained from the TEA Website AEIS Reports.

R. C. Dodd Elementary School

Nicole Duvall, Principal

Mission Statement: *The Dodd community will provide an atmosphere, which will ensure that all students become life-long learners, while achieving their individual potential.*



	*2009-10	*2010-11	*2011-12	2012-13	2013-14
Enrollment	579	578	580	603	594
Student / Teacher Ratio	15.6	15.2	14.9	16.3	15.6
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	2.0	3.0	3.5	2.0	2.0
Teachers	37.0	38.0	38.9	37.0	38.0
Support					
Educational Aides	10.0	12.0	11.6	12.0	12.0
Total	51.0	55.0	56.0	53.0	54.0

Expenditures	2009-10	2010-11	2011-12	2012-13	2013-14
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 14,228	\$ 1,651	\$ 8,342	\$ 2,460	\$ 2,558
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	128,150	109,070	117,472	88,635	92,180
Gifted & Talented Education (21)	17,620	22,356	32,909	20,633	21,458
Regular Education (11)	2,111,566	2,110,709	2,466,602	2,098,600	2,182,544
Special Education (23)	186,748	356,382	453,968	398,157	414,083
Other (26, 28, 29, 99)	570,353	538,038	-	544,284	566,056
Total	\$ 3,028,665	\$ 3,138,206	\$ 3,079,293	\$ 3,152,768	\$ 3,278,879
Per Student Cost	\$ 5,231	\$ 5,429	\$ 5,309	\$ 5,228	\$ 5,520

Assessment Results	2009 TAKS	2010 TAKS	2011 TAKS	2012 STAAR	2013 STAAR
Reading	98%	93%	88%	89%	86%
Mathematics	99%	93%	95%	87%	90%
Writing	99%	90%	95%	86%	79%
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Serves Grades Kindergarten—4th

*Information obtained from the TEA Website AEIS Reports.

R. V. Groves Elementary School

Jill Vasquez, Principal



Mission Statement: R.V. Groves Elementary School, in partnership with families and the Wylie community, will provide a safe environment with quality education so that all students will strive for continuing excellence in social, academic, and extra-curricular opportunities throughout their lifetime.

	*2009-10	*2010-11	*2011-12	2012-13	2013-14
Enrollment	633	608	605	586	564
Student / Teacher Ratio	14.7	15.6	15.8	15.8	15.7
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	2.0	3.0	4.0	2.0	2.0
Teachers	43.0	39.0	38.4	37.0	36.0
Support					
Educational Aides	10.0	10.0	8.0	8.0	10.0
Total	57.0	54.0	52.4	49.0	50.0

Expenditures	2009-10	2010-11	2011-12	2012-13	2013-14
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 22,050	\$ 3,298	\$ 17,292	\$ 3,277	\$ 3,408
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	138,523	113,006	125,800	109,317	113,689
Gifted & Talented Education (21)	17,650	31,865	42,278	19,641	20,426
Regular Education (11)	2,249,374	2,205,487	2,599,579	2,073,458	2,156,397
Special Education (23)	163,549	134,571	163,657	203,782	211,934
Other (26, 28, 29, 99)	563,704	544,807	-	524,029	544,991
Total	\$ 3,154,850	\$ 3,033,034	\$ 2,948,606	\$ 2,933,504	\$ 3,050,845
Per Student Cost	\$ 4,984	\$ 4,989	\$ 4,874	\$ 5,006	\$ 5,409

Assessment Results	2009 TAKS	2010 TAKS	2011 TAKS	2012 STAAR	2013 STAAR
Reading	97%	92%	91%	88%	83%
Mathematics	98%	92%	93%	75%	77%
Writing	99%	94%	94%	77%	74%
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Serves Grades Kindergarten—4th

Title 1 Campus

*Information obtained from the TEA Website AEIS Reports.

R. F. Hartman Elementary School

Whitney Sellars, Principal



Mission Statement: To provide the highest quality educational experience possible for all students, as well as empower them to enjoy the process of learning, believe in their ability to achieve, and to become positive contributors to our community.

	*2009-10	*2010-11	*2011-12	2012-13	2013-14
Enrollment	545	522	519	544	503
Student / Teacher Ratio	15.6	15.8	16.5	17.5	16.2
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	2.0	3.0	6.2	2.0	2.0
Teachers	35.0	33.0	31.4	31.0	31.0
Support					
Educational Aides	8.0	20.0	19.0	19.0	19.0
Total	47.0	58.0	58.6	54.0	54.0

Expenditures	2009-10	2010-11	2011-12	2012-13	2013-14
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 6,677	\$ 7,130	\$ 26,610	\$ 11,430	\$ 11,888
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	84,556	446,964	550,863	106,921	111,198
Gifted & Talented Education (21)	17,101	33,737	44,791	18,758	19,508
Regular Education (11)	1,932,817	1,352,745	1,583,168	1,250,436	1,300,453
Pre-K Education (32)	NA	NA	NA	488,532	508,073
Special Education (23)	190,906	344,594	475,258	498,111	518,035
Other (26, 28, 29, 99)	593,255	523,990	-	528,377	549,512
Total	\$ 2,825,312	\$ 2,709,160	\$ 2,680,690	\$ 2,902,565	\$ 3,018,667
Per Student Cost	\$ 5,184	\$ 5,190	\$ 5,165	\$ 5,336	\$ 6,001

Assessment Results	2009 TAKS	2010 TAKS	2011 TAKS	2012 STAAR	2013 STAAR
Reading	96%	89%	95%	83%	79%
Mathematics	96%	92%	98%	74%	80%
Writing	99%	95%	97%	76%	70%
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Serves Grades Pre-Kindergarten—4th

Title 1 Campus

*Information obtained from the TEA Website AEIS Reports.

Rita Smith Elementary School

Kellye Morton, Principal

Mission Statement: *Our Smith school family inspires and encourages one another to achieve personal and academic excellence.*



	*2009-10	*2010-11	*2011-12	2012-13	2013-14
Enrollment	630	595	611	644	637
Student / Teacher Ratio	15.8	14.2	15.6	16.1	15.5
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	2.0	3.0	4.3	2.0	2.0
Teachers	40.0	42.0	39.3	40.0	41.0
Support					
Educational Aides	13.0	10.0	9.0	10.0	11.0
Total	57.0	57.0	54.6	54.0	56.0

Expenditures	2009-10 Audited	2010-11 Audited	2011-12 Audited	2012-13 Unaudited	2013-14 Budget
Bilingual/ESL Education (25)	\$ 15,208	\$ 32,664	\$ 172,265	\$ 32,705	\$ 34,013
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	218,859	103,281	111,335	88,784	92,335
Gifted & Talented Education (21)	18,885	33,571	44,266	29,474	30,652
Regular Education (11)	2,043,452	2,444,959	2,880,824	2,342,574	2,436,277
Special Education (23)	289,408	100,388	123,863	146,149	151,994
Other (26, 28, 29, 99)	543,023	517,557	-	511,560	532,022
Total	\$ 3,128,835	\$ 3,232,420	\$ 3,332,553	\$ 3,151,245	\$ 3,277,295
Per Student Cost	\$ 4,966	\$ 5,433	\$ 5,454	\$ 4,893	\$ 5,145

Assessment Results	2009 TAKS	2010 TAKS	2011 TAKS	2012 STAAR	2013 STAAR
Reading	99%	97%	96%	82%	82%
Mathematics	98%	94%	92%	77%	77%
Writing	99%	96%	97%	81%	76%
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Serves Grade Kindergarten—4th

*Information obtained from the TEA Website AEIS Reports.

Harry & Retha Tibbals Elementary School

Melinda Sarles, Principal



Mission Statement: *The Tibbals Elementary family, in unity with our community, will provide educational excellence through quality engagement while developing a love for learning.*

	*2009-10	*2010-11	*2011-12	2012-13	2013-14
Enrollment	663	546	577	616	679
Student / Teacher Ratio	15.4	15.2	16.1	16.6	16.2
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	2.0	3.0	3.8	2.0	2.0
Teachers	43.0	36.0	35.9	37.0	42.0
Support					
Educational Aides	9.0	7.0	6.0	6.0	4.0
Total	56.0	48.0	47.7	47.0	50.0

Expenditures	2009-10	2010-11	2011-12	2012-13	2013-14
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 42,239	\$ 1,860	\$ 9,016	\$ 1,639	\$ 1,705
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	53,793	96,070	105,236	75,738	78,768
Gifted & Talented Education (21)	17,822	26,191	37,222	22,181	23,068
Regular Education (11)	2,339,967	2,015,761	2,397,405	2,055,226	2,137,435
Special Education (23)	219,533	256,496	318,238	255,776	266,007
Other (26, 28, 29, 99)	595,028	558,964	-	567,625	590,330
Total	\$ 3,268,382	\$ 2,955,342	\$ 2,867,117	\$ 2,978,186	\$ 3,097,313
Per Student Cost	\$ 4,930	\$ 5,413	\$ 4,969	\$ 4,835	\$ 4,562

Assessment Results	2009 TAKS	2010 TAKS	2011 TAKS	2012 STAAR	2013 STAAR
Reading	96%	99%	97%	90%	94%
Mathematics	94%	96%	99%	87%	91%
Writing	99%	99%	97%	89%	93%
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Serves Grades Kindergarten—4th

*Information obtained from the TEA Website AEIS Reports.

Wally Watkins Elementary School

Jennifer Speicher, Principal



Mission Statement: *Our purpose is to develop successful lifelong learners by building relationships, unlocking gifts, expecting success and inspiring learners.*

	*2009-10	*2010-11	*2011-12	2012-13	2013-14
Enrollment	NA	378	430	464	542
Student / Teacher Ratio	NA	14.0	14.2	15.5	14.6
Staff FTE's					
Professional					
Campus Administration	NA	2.0	2.0	2.0	2.0
Other Professional	NA	3.0	3.9	2.0	2.0
Teachers	NA	27.0	30.3	30.0	37.0
Support					
Educational Aides	NA	8.0	8.0	9.0	9.0
Total	NA	40.0	44.2	43.0	50.0

Expenditures	2009-10	2010-11	2011-12	2012-13	2013-14
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	NA	\$ 6,460	\$ 35,568	\$ 16,368	\$ 17,023
Career & Technology Education(22)	NA	-	-	-	-
Accelerated Education(24,30)	NA	76,800	88,253	98,353	102,287
Gifted & Talented Education (21)	NA	26,554	38,699	29,387	30,562
Regular Education (11)	88	1,576,627	1,939,777	1,704,780	1,772,971
Special Education (23)	NA	138,047	190,301	214,346	222,920
Other (26, 28, 29, 99)	918	623,226	-	564,538	587,119
Total	\$ 1,006	\$ 2,447,714	\$ 2,292,598	\$ 2,627,771	\$ 2,732,882
Per Student Cost	NA	6,475	5,332	5,663	5,042

Assessment Results	2009 TAKS	2010 TAKS	2011 TAKS	2012 STAAR	2013 STAAR
Reading	NA	NA	94%	82%	89%
Mathematics	NA	NA	94%	80%	79%
Writing	NA	NA	98%	72%	79%
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Serves Grades Kindergarten—4th

**Information obtained from the TEA Website AEIS Reports.*

Don Whitt Elementary School

Joei Shermer, Principal

Mission Statement: Don Whitt Elementary School will serve as an exemplary community member that provides a safe and nurturing environment where every student can reach their full potential.



	*2009-10	*2010-11	*2011-12	2012-13	2013-14
Enrollment	650	534	595	632	617
Student / Teacher Ratio	15.1	14.4	16.1	16.6	16.2
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	2.0	3.0	4.2	2.0	2.0
Teachers	43.0	37.0	37.0	38.0	38.0
Support					
Educational Aides	10.0	8.0	8.0	9.0	10.0
Total	57.0	50.0	51.2	51.0	52.0

Expenditures	2009-10 Audited	2010-11 Audited	2011-12 Audited	2012-13 Unaudited	2013-14 Budget
Bilingual/ESL Education (25)	\$ 57,489	\$ 1,896	\$ 8,943	\$ 1,636	\$ 1,701
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	72,326	119,887	129,241	95,035	98,836
Gifted & Talented Education (21)	17,568	27,428	38,525	29,230	30,399
Regular Education (11)	2,240,586	2,076,761	2,463,970	2,164,531	2,251,112
Special Education (23)	269,392	231,327	302,156	206,463	214,721
Other (26, 28, 29, 99)	568,657	584,896	-	578,941	602,099
Total	\$ 3,226,018	\$ 3,042,195	\$ 2,942,835	\$ 3,075,835	\$ 3,198,868
Per Student Cost	\$ 4,963	\$ 5,697	\$ 4,946	\$ 4,867	\$ 5,185

Assessment Results	2009 TAKS	2010 TAKS	2011 TAKS	2012 STAAR	2013 STAAR
Reading	98%	92%	97%	91%	93%
Mathematics	97%	92%	96%	78%	85%
Writing	99%	97%	99%	85%	82%
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Serves Grade Kindergarten—4th

*Information obtained from the TEA Website AEIS Reports.

Bill F. Davis Intermediate School

Barbara Rudolph, Principal



Mission Statement: To improve the performance of all students for the attainment of equity and excellence in achievement.

	*2009-10	*2010-11	*2011-12	2012-13	2013-14
Enrollment	605	663	707	653	637
Student / Teacher Ratio	15.1	16.2	16.1	15.9	16.3
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	3.0	4.0	4.2	3.0	3.0
Teachers	40.0	41.0	44.0	41.0	39.0
Support					
Educational Aides	5.0	5.0	7.7	8.0	9.0
Total	50.0	52.0	57.9	54.0	53.0

Expenditures	2009-10 Audited	2010-11 Audited	2011-12 Audited	2012-13 Unaudited	2013-14 Budget
Bilingual/ESL Education (25)	\$ 4,920	\$ 1,650	\$ 8,646	\$ 1,639	\$ 1,704
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	112,321	135,882	154,221	116,909	121,585
Gifted & Talented Education (21)	24,083	8,811	8,812	39,143	40,709
Regular Education (11)	2,182,744	2,370,533	2,761,913	2,197,788	2,285,700
Special Education (23)	230,304	262,138	350,630	377,727	392,836
Other (26, 28, 29, 99)	653,626	664,563	-	600,862	624,897
Total	\$ 3,207,998	\$ 3,443,577	\$ 3,284,222	\$ 3,334,067	\$ 3,467,430
Per Student Cost	\$ 5,302	\$ 5,194	\$ 4,645	\$ 5,106	\$ 5,443

Assessment Results	2009 TAKS	2010 TAKS	2011 TAKS	2012 STAAR	2013 STAAR
Reading	99%	93%	92%	85%	88%
Mathematics	98%	96%	93%	86%	90%
Writing	NA	NA	NA	NA	NA
Social Studies	NA	NA	NA	NA	NA
Science	94%	93%	93%	81%	83%

Serves Grades 5 and 6

*Information obtained from the TEA Website AEIS Reports.

Al Draper Intermediate School

Beth Craighead, Principal

Mission Statement: *Our mission at Draper Intermediate School, in partnership with parents and community, is to help students discover their unique talents and abilities through engaged learning in an environment that values and respect individual difference.*



	*2009-10	*2010-11	*2011-12	2012-13	2013-14
Enrollment	647	660	697	787	859
Student / Teacher Ratio	14.7	14.7	15.8	17.1	17.2
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	3.0
Other Professional	3.0	4.0	4.2	3.0	3.0
Teachers	44.0	45.0	44.2	46.0	50.0
Support					
Educational Aides	7.0	8.0	7.0	7.0	8.0
Total	56.0	59.0	57.4	58.0	64.0

Expenditures	2009-10	2010-11	2011-12	2012-13	2013-14
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 20,084	\$ 9,047	\$ 44,378	\$ 59,984	\$ 62,383
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	53,830	82,965	91,509	91,888	95,564
Gifted & Talented Education (21)	32,995	44,689	65,156	53,684	55,831
Regular Education (11)	2,361,352	2,445,927	2,833,334	2,505,264	2,605,474
Special Education (23)	291,071	345,326	454,461	255,314	265,527
Other (26, 28, 29, 99)	705,659	677,821	-	1,574,286	1,637,257
Total	\$ 3,464,991	\$ 3,605,775	\$ 3,488,838	\$ 4,540,420	\$ 4,722,036
Per Student Cost	\$ 5,355	\$ 5,463	\$ 5,006	\$ 5,769	\$ 5,497

Assessment Results	2009 TAKS	2010 TAKS	2011 TAKS	2012 STAAR	2013 STAAR
Reading	99%	94%	87%	83%	89%
Mathematics	97%	94%	87%	85%	91%
Writing	NA	NA	NA	NA	NA
Social Studies	NA	NA	NA	NA	NA
Science	93%	93%	95%	83%	87%

Serves Grade 5 and 6

*Information obtained from the TEA Website AEIS Reports.

Ab Harrison Intermediate School

Dr. Kim Gilmore, Principal

Mission Statement: Working together to build character and achieve academic excellence.



	*2009-10	*2010-11	*2011-12	2012-13	2013-14
Enrollment	657	613	610	639	603
Student / Teacher Ratio	15.6	16.1	16.7	17.3	15.5
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	3.0	4.0	5.0	3.0	3.0
Teachers	42.0	38.0	36.6	37.0	39.0
Support					
Educational Aides	7.0	6.0	6.0	7.0	9.0
Total	54.0	50.0	49.6	49.0	53.0

Expenditures	2009-10	2010-11	2011-12	2012-13	2013-14
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 4,086	\$ 1,647	\$ 8,662	\$ 1,638	\$ 1,704
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	62,033	85,432	95,245	102,666	106,773
Gifted & Talented Education (21)	61,519	51,434	71,787	875	910
Regular Education (11)	2,304,142	2,203,382	2,598,991	2,137,054	2,222,536
Special Education (23)	350,921	279,481	372,104	342,655	356,361
Other (26, 28, 29, 99)	691,054	685,949	-	672,564	699,466
Total	\$ 3,473,755	\$ 3,307,325	\$ 3,146,789	\$ 3,257,451	\$ 3,387,749
Per Student Cost	\$ 5,287	\$ 5,395	\$ 5,159	\$ 5,098	\$ 5,618

Assessment Results	2009 TAKS	2010 TAKS	2011 TAKS	2012 STAAR	2013 STAAR
Reading	99%	95%	92%	84%	91%
Mathematics	98%	97%	95%	88%	94%
Writing	NA	NA	NA	NA	NA
Social Studies	NA	NA	NA	NA	NA
Science	95%	97%	91%	83%	85%

Serves 5 and 6

*Information obtained from the TEA Website AEIS Reports.

Grady Burnett Junior High School

Mike Evans, Principal



Mission Statement: *To maintain a culture of high expectations while valuing unity, relationships and trust.*

	*2009-10	*2010-11	*2011-12	2012-13	2013-14
Enrollment	600	649	662	625	657
Student / Teacher Ratio	14.3	15.1	15.8	15.6	15.6
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	3.0	4.0	4.4	4.0	4.0
Teachers	42.0	43.0	41.9	40.0	42.0
Support					
Educational Aides	6.0	5.0	6.8	7.0	7.0
Total	53.0	54.0	55.1	53.0	55.0

Expenditures	2009-10	2010-11	2011-12	2012-13	2013-14
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 2,074	\$ 5,980	\$ 8,808	\$ 820	\$ 853
Career & Technology Education(22)	-	31,680	232	1,000	1,040
Accelerated Education(24,30)	7,290	32,680	75,591	78,911	82,067
Gifted & Talented Education (21)	45,713	56,467	55,047	30,587	31,811
Regular Education (11)	2,439,479	2,518,749	2,654,253	1,990,749	2,070,379
Special Education (23)	520,993	494,170	518,804	373,001	387,921
Other (26, 28, 29, 91, 99)	827,413	807,939	-	821,196	854,044
Total	\$ 3,842,962	\$ 3,947,665	\$ 3,312,735	\$ 3,296,264	\$ 3,428,115
Per Student Cost	\$ 6,405	\$ 6,083	\$ 5,004	\$ 5,274	\$ 5,218

Assessment Results	2009 TAKS	2010 TAKS	2011 TAKS	2012 STAAR	2013 STAAR
Reading	99%	96%	88%	89%	91%
Mathematics	93%	89%	84%	91%	98%
Writing	95%	98%	96%	76%	77%
Social Studies	99%	91%	94%	77%	91%
Science	78%	74%	73%	87%	95%

Serves Grade 7 and 8

*Information obtained from the TEA Website AEIS Reports.

Raymond Cooper Junior High School

Tami Nauyokas, Principal



Mission Statement: *The Cooper Junior High School family will foster a spirit of cooperation with parents and the community, to provide a well-rounded educational experience which will ensure that all students possess the necessary tools to become successful citizens of the world.*

	*2009-10	*2010-11	*2011-12	2012-13	2013-14
Enrollment	545	613	645	646	703
Student / Teacher Ratio	15.1	15.3	16.7	16.2	16.7
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	3.0	5.0	4.0	4.0	4.0
Teachers	36.0	40.0	38.6	40.0	42.0
Support					
Educational Aides	6.0	5.0	4.0	4.0	4.0
Total	47.0	52.0	48.6	50.0	52.0

Expenditures	2009-10	2010-11	2011-12	2012-13	2013-14
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 4,965	\$ 1,650	\$ 8,281	\$ 1,640	\$ 1,706
Career & Technology Education(22)	-	22,490	28,554	9,564	9,946
Accelerated Education(24,30)	33,594	76,628	86,955	61,124	63,568
Gifted & Talented Education (21)	1,993	1,884	1,884	32,565	33,868
Regular Education (11)	1,895,533	2,169,335	2,576,747	2,097,507	2,181,407
Special Education (23)	278,777	281,037	371,137	203,965	212,123
Other (26, 28, 29, 91, 99)	816,936	788,834	-	777,279	808,370
Total	\$ 3,031,798	\$ 3,341,858	\$ 3,073,558	\$ 3,183,644	\$ 3,310,990
Per Student Cost	\$ 5,563	\$ 5,452	\$ 4,765	\$ 4,928	\$ 4,710

Assessment Results	2009 TAKS	2010 TAKS	2011 TAKS	2012 STAAR	2013 STAAR
Reading	99%	94%	93%	88%	94%
Mathematics	96%	89%	86%	87%	97%
Writing	99%	97%	97%	85%	84%
Social Studies	99%	97%	98%	81%	84%
Science	79%	88%	89%	88%	90%

Serves Grade 7 and 8

*Information obtained from the TEA Website AEIS Reports.

Frank McMillan Junior High School

Jon Peters, Principal

Mission Statement: Our goal is to maximize academic performance of all students, increase student engagement by providing quality professional learning opportunities for all employees at McMillan Jr. High, recognize McMillan Jr. High employees through appreciation and enhanced incentives, and improve two-way communication.



	*2009-10	*2010-11	*2011-12	2012-13	2013-14
Enrollment	593	607	632	685	709
Student / Teacher Ratio	14.5	15.2	16.8	15.9	15.8
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	3.0	4.0	4.5	4.0	4.0
Teachers	41.0	40.0	37.6	43.0	45.0
Support					
Educational Aides	6.0	6.0	5.0	6.0	7.0
Total	52.0	52.0	49.1	55.0	58.0

Expenditures	2009-10	2010-11	2011-12	2012-13	2013-14
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 3,733	\$ 1,651	\$ 8,233	\$ 820	\$ 853
Career & Technology Education(22)	-	409	21,400	33,915	35,271
Accelerated Education(24,30)	46,027	78,780	92,646	92,576	96,279
Gifted & Talented Education (21)	53,798	3,733	49,341	44,046	45,807
Regular Education (11)	555,763	878,829	2,718,998	2,123,942	2,208,900
Special Education (23)	153,123	172,352	409,013	443,392	461,127
Other (26, 28, 29, 91, 99)	800,189	788,697	-	814,195	846,763
Total	\$ 1,612,633	\$ 1,924,451	\$ 3,299,631	\$ 3,552,885	\$ 3,695,000
Per Student Cost	\$ 2,719	\$ 3,170	\$ 5,221	\$ 5,187	\$ 5,212

Assessment Results	2009 TAKS	2010 TAKS	2011 TAKS	2012 STAAR	2013 STAAR
Reading	99%	97%	92%	90%	94%
Mathematics	97%	96%	90%	91%	99%
Writing	97%	97%	96%	82%	77%
Social Studies	99%	96%	99%	77%	88%
Science	82%	80%	89%	82%	84%

Serves Grade 7 and 8

*Information obtained from the TEA Website AEIS Reports

Wylie East High School

Michael Williams, Principal



Mission Statement: The mission of Wylie East High School, in partnership with the community, is to develop the potential of our students to achieve academic success and become responsible leaders.

	*2009-10	*2010-11	*2011-12	2012-13	2013-14
Enrollment	715	1,147	1,579	1665	1724
Student / Teacher Ratio	12.1	14.7	16.3	16.6	16.6
Staff FTE's					
Professional					
Campus Administration	3.0	4.0	5.0	5.0	5.0
Other Professional	5.0	6.0	9.1	7.0	7.0
Teachers	59.0	78.0	96.8	104.0	108.0
Support					
Educational Aides	4.0	6.0	9.9	10.0	11.0
Total	71.0	94.0	120.8	126.0	131.0

Expenditures	2009-10	2010-11	2011-12	2012-13	2013-14
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 2,171	\$ 1,648	\$ 8,813	\$ 1,637	\$ 1,703
Career & Technology Education(22)	184,116	255,186	304,703	656,525	682,786
Accelerated Education(24,30)	40,900	41,000	41,000	149,000	154,960
Gifted & Talented Education (21)	34,305	22,381	30,438	23,096	24,020
Regular Education (11)	2,789,272	4,003,005	4,762,050	4,988,443	5,187,981
Special Education (23)	397,269	470,246	581,897	636,243	661,693
Other (26, 28, 29, 31, 91, 99)	1,814,097	2,486,243	434,754	2,618,626	2,723,371
Total	\$ 5,262,130	\$ 7,279,709	\$ 6,163,655	\$ 9,073,570	\$ 9,436,513
Per Student Cost	\$ 7,360	\$ 6,347	\$ 3,904	\$ 5,450	\$ 5,474

Assessment Results	2009 TAKS	2010 TAKS	2011 TAKS	2012 STAAR	2013 STAAR
Reading	99%	96%	93%	89%	85%
Mathematics	95%	85%	79%	92%	86%
Writing	NA	NA	NA	81%	63%
Social Studies	NA	99%	95%	NA	NA
Science	NA	85%	85%	97%	96%

Serves Grade 9—12

*Information obtained from the TEA Website AEIS Reports

Wylie High School

Virddie Montgomery, Principal



Mission Statement: *In partnership with parents and the community, the mission of Wylie High School is to provide a quality education for ALL students, which will develop responsible citizens and prepare them for success beyond high school in the 21st century.*

	*2009-10	*2010-11	*2011-12	2012-13	2013-14
Enrollment	2,306	2,030	1,738	1,873	1,981
Student / Teacher Ratio	14.2	14.1	15.1	16.1	16.0
Staff FTE's					
Professional					
Campus Administration	7.0	6.0	5.0	5.0	5.0
Other Professional	9.0	9.0	10.5	7.0	7.0
Teachers	162.0	143.5	115.3	116.0	124.0
Support					
Educational Aides	8.0	16.0	9.7	10.0	11.0
Total	186.0	174.5	140.5	138.0	147.0

Expenditures	2009-10	2010-11	2011-12	2012-13	2013-14
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 7,861	\$ 1,651	\$ 8,832	\$ 1,640	\$ 1,705
Career & Technology Education(22)	1,054,937	929,596	1,029,267	898,113	934,038
Accelerated Education(24,30)	58,394	37,633	37,633	168,129	174,854
Gifted & Talented Education (21)	50,916	53,681	67,466	89,200	92,768
Regular Education (11)	7,298,313	6,837,210	8,269,388	5,292,101	5,503,785
Special Education (23)	961,640	881,630	1,115,586	837,765	871,276
Other (26, 28, 29, 31, 91, 99)	3,750,739	4,202,540	588,463	3,479,636	3,618,821
Total	\$ 13,182,800	\$ 12,943,941	\$ 11,116,635	\$ 10,766,585	\$ 11,197,248
Per Student Cost	\$ 5,717	\$ 6,376	\$ 6,396	\$ 5,748	\$ 5,652

Assessment Results	2009 TAKS	2010 TAKS	2011 TAKS	2012 STAAR	2013 STAAR
Reading	97%	94%	95%	94%	89%
Mathematics	90%	86%	84%	95%	88%
Writing	NA	NA	NA	84%	68%
Social Studies	99%	95%	96%	NA	NA
Science	93%	91%	88%	97%	95%

Serves Grades 9—12

*Information obtained from the TEA Website AEIS Reports

Achieve Academy

Lynne Tinsley, Principal



Mission Statement: *The Achieve Academy, in partnership with Wylie ISD and the community, will provide every student high quality academic education and success skills to prepare them for positive and constructive lives.*

	*2009-10	*2010-11	*2011-12	2012-13	2013-14
Enrollment	22	29	57	56	40
Student / Teacher Ratio	2.4	2.6	5.0	4.7	3.3
Staff FTE's					
Professional					
Campus Administration	1.0	1.0	1.0	1.0	1.0
Other Professional	1.0	1.0	1.8	1.0	1.0
Teachers	9.0	11.0	11.4	12.0	12.0
Support					
Educational Aides	5.0	5.0	5.0	5.0	7.0
Total	16.0	18.0	19.2	19.0	21.0

Expenditures	2009-10 Audited	2010-11 Audited	2011-12 Audited	2012-13 Unaudited	2013-14 Budget
Bilingual/ESL Education (25)	-	-	-	-	-
Career & Technology Education(22)	-	-	-	\$ 6,839	\$ 7,113
Accelerated Education(24,30)	\$ 153,295	\$ 162,090	\$ 210,298	174,492	181,472
Gifted & Talented Education (21)	-	-	-	-	-
Regular Education (11)	33,937	118,882	150,137	225,395	234,411
Special Education (23)	218,375	207,733	274,660	212,068	220,550
Other (26, 28, 29, 99)	498,667	523,281	393,358	614,153	638,719
Total	\$ 904,274	\$ 1,011,986	\$ 1,028,453	\$ 1,232,947	\$ 1,282,265
Per Student Cost	\$ 41,103	\$ 34,896	\$ 18,043	\$ 22,017	\$ 32,057

Assessment Results	2009 TAKS	2010 TAKS	2011 TAKS	2012 STAAR	2013 STAAR
Reading	Academically	Academically	Academically	Academically	Academically
Mathematics	Acceptable	Acceptable	Acceptable	Acceptable	Acceptable
Writing	based on	based on	based on	based on	based on
Social Studies	AEA	AEA	AEA	AEA	AEA
Science	Procedures	Procedures	Procedures	Procedures	Procedures

Serves student from age 6 years old to seniors in high school; Programs offered Choice High School, The Discipline Alternative Education Program (DAEP), Behavioral Adjustment Unit (BAU), and the Transition to Life students;

**Information obtained from the TEA Website AEIS Reports.*

Athletic Department General Fund

Table 51

Wylie Athletic Department (873)	2009-10 Audited	2010-11 Audited	2011-12 Audited	2012-13 Unaudited	2013-14 Budget
Salary & Employee Benefits (6100)	\$ 515,947	\$ 504,786	\$ 494,072	\$ 564,432	\$ 520,326
Contracted Services (6200)	182,562	194,655	168,155	170,199	216,238
Supplies & Materials (6300)	356,014	333,595	237,199	239,490	373,250
Other Expenses (6400)	203,745	295,094	210,676	276,485	278,470
Long Term Debt Princ (6500)	1,249	0	0	0	0
Furniture & Equipment (6600)	64,228	152,089	378,075	23,385	0
Total	\$ 1,323,745	\$ 1,480,219	\$ 1,488,177	\$ 1,273,991	\$ 1,388,284



Non-Campus Departments General Fund

Table 52

Wylie ISD Non-Campus Departments	2009-10 Audited	2010-11 Audited	2011-12 Audited	2012-13 Unaudited	2013-14 Budget
699 - Summer School	\$ 173,026	\$ 327,253	\$ 103,608	\$ 213,993	\$ 312,617
701 - Superintendent Office	833,536	843,618	827,796	811,708	\$ 802,913
702 - Board Members	20,608	51,958	48,540	43,250	\$ 52,000
703 - Tax Office	324,823	346,501	345,881	362,183	\$ 379,000
726 - Business Office	1,491,413	1,279,098	1,262,524	1,301,318	\$ 1,653,184
727 - Human Resource and Student Services	464,242	505,075	496,791	508,197	\$ 504,389
801 - Technology Department	2,114,378	2,281,426	1,838,931	2,433,563	\$ 2,441,486
802 - Asst. Superintendent for Curriculum	236,249	247,411	367,014	517,407	\$ 531,116
803 - Public Relations	282,732	394,740	376,646	453,043	\$ 439,891
804 - Staff Development	254,144	291,886	290,315	283,615	\$ 308,552
805 - Curriculum Department	727,537	809,954	706,386	1,121,398	\$ 1,100,459
806 - Special Education	369,190	448,781	464,685	488,197	\$ 497,546
807 - Fine Arts Department	181,607	270,236	172,644	543,009	\$ 527,674
808 - Special Service Center	378,317	752,694	595,544	522,974	\$ 590,881
809 - Academic and Career Connections	0	0	0	199,041	\$ 291,004
810 - GT and Advanced Academics	0	0	0	0	\$ 45,470
935 - Transportation Department	4,046,442	3,959,615	3,979,843	4,092,435	\$ 3,872,796
936 - Maintenance and Custodial Department	4,007,392	4,086,598	3,588,139	3,875,118	\$ 3,707,320
937 - Health Services	45,374	39,805	31,691	35,015	\$ 49,443
939 - Energy Management	37,388	36,065	31,176	28,110	\$ 31,263
999 - District Wide	1,446,394	478,899	460,627	623,888	\$ 641,919
	\$ 17,434,793	\$ 17,451,613	\$ 15,988,781	\$ 18,457,462	\$ 18,780,924



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.

The Student Nutrition Department follows all federal and state guidelines and is evaluated every three years during an extensive audit. The department strides for the highest standards in menu variety and meal quality. All meals follow the Texas Public School Nutrition Policy (www.squaremeals.com) and are planned by a registered dietitian. Health inspections at each kitchen are conducted twice a year by the county, HACCP Policy, Wellness Policy and Civil Rights Policy are implemented. Staff is trained on all regulations. The Wylie ISD Student Nutrition Department is also involved in the Healthier US School Challenge and in 2012 all 10 of Wylie's elementary kitchens were awarded the "Healthier US School Challenge" bronze medal.



Revenue

Sales of meals and a' la carte items represent 55% of total revenue for 2012-13. Additional sources of revenue include 43% from USDA federal reimbursement, and 2% from state matching funds. In 2012-13, 22.2% of students participated in free and reduced price meals with 23.8% of students participating in full price meals.

Expenses

Student Nutrition Labor expenditures (including benefits) represent 43% 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 2013-14 revenue budget totals \$5,664,660.

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 53

Wylie Independent School District

Statement of Revenue and Expenditures

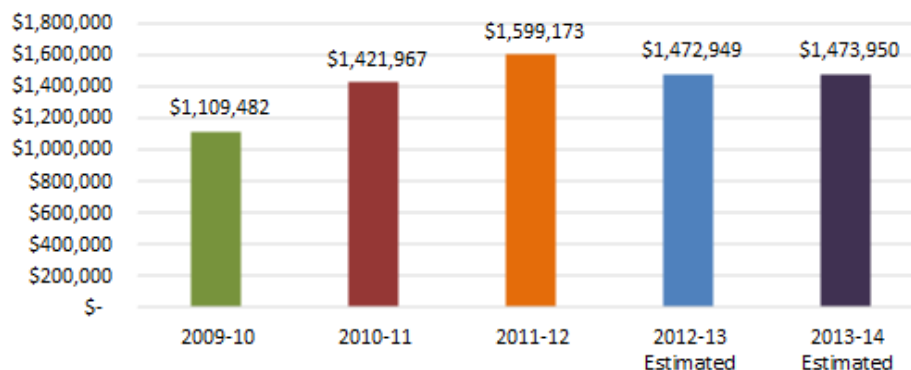
Student Nutrition Fund

Years Ended June 30, 2010 - June 30, 2014 (Budgeted)

	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Unaudited Actual	2013-14 Adopted Budget	% Increase / (Decrease)
LOCAL REVENUE SOURCES						
School Meals	\$ 2,639,009	\$ 2,622,865	\$ 2,664,948	\$ 2,661,382	\$ 3,199,957	20.24%
Other	37,164	56,639	6,246	\$ 13,936	\$ 13,000	-6.72%
TOTAL	2,676,173	2,679,505	2,671,194	\$ 2,675,318	\$ 3,212,957	20.10%
STATE REVENUE SOURCES						
State Matching Funds	110,346	112,330	103,460	\$ 100,057	\$ 120,339	20.27%
TOTAL	110,346	112,330	103,460	\$ 100,057	\$ 120,339	20.27%
FEDERAL REVENUE SOURCES						
Federal Meal Reimbursement	1,648,979	1,745,997	1,821,877	\$ 1,938,226	\$ 2,031,364	4.81%
Federal Commodities	219,644	276,929	255,886	\$ 261,432	\$ 300,000	14.75%
TOTAL	1,868,623	2,022,926	2,077,763	\$ 2,199,658	\$ 2,331,364	5.99%
TOTAL REVENUE	4,655,142	4,814,760	4,852,418	\$ 4,975,033	\$ 5,664,660	13.86%
EXPENDITURES						
35 Food Services						
Payroll Costs	1,963,959	2,072,775	1,989,919	\$ 2,078,855	\$ 2,536,959	22.04%
Professional & Contracted Srvs.	64,501	55,739	321,516	\$ 298,664	\$ 359,000	20.20%
Supplies & Materials	2,150,931	2,308,984	2,323,474	\$ 2,502,238	\$ 2,686,700	7.37%
Other Operating Expenses	27,381	22,056	38,894	\$ 29,019	\$ 36,000	24.06%
Debt Service	-	-	-	\$ 3,448	\$ -	-100.00%
Capital Outlay	18,718	42,722	3,448	\$ 189,033	\$ 45,000	-76.19%
Total	4,225,490	4,502,276	4,677,252	\$ 5,101,258	\$ 5,663,659	11.02%
NET REVENUE OVER (UNDER) EXPENDITURES	429,652	312,485	175,166	\$ (126,225)	\$ 1,001	
Other Sources			2,041			
BEGINNING FUND BALANCE	679,830	1,109,482	1,421,967	\$ 1,599,173	\$ 1,472,949	-7.89%
ENDING FUND BALANCE	\$ 1,109,482	\$ 1,421,967	\$ 1,599,173	\$ 1,472,949	\$ 1,473,950	0.07%

Table 54

Fund Balance Trends for Student Nutrition



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 rating from Moody's is currently AA₃.

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 approximately \$0.6 million in 2013-14.

The EDA funding, created in 1999, supports the repayment of debt that is already outstanding. The District expects to receive \$3.8 million in 2013-14. This reduces the debt tax rate by \$0.11 cents over what it would have been.

For 2013-14, the Debt Service Fund has budgeted revenues for \$20,149,423. The debt service tax rate remained the same at \$0.47. The legal debit limit is \$0.50. Over 23% of the current bond payment is covered by the IFA and EDA funds from State Aid.

Debt Service Fund (Cont.)

Table 55

Wylie Independent School District

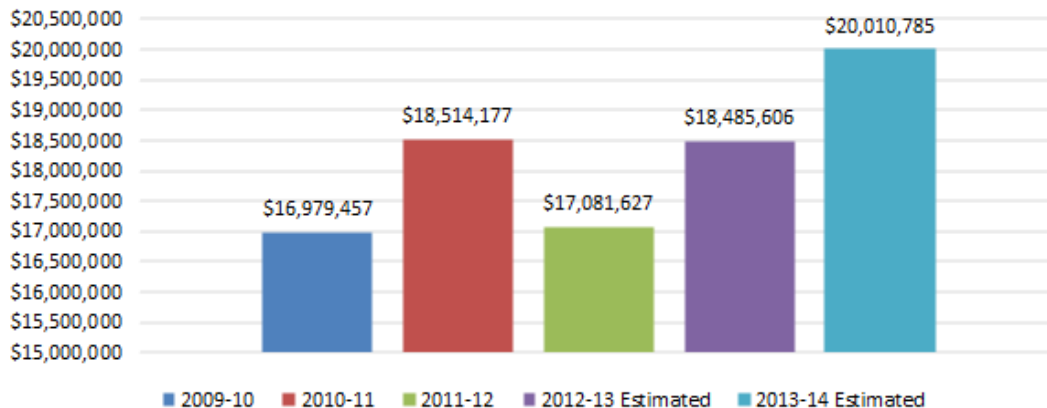
Statement of Revenue and Expenditures for Debt Service Fund (511)

Years Ended June 30, 2010 - June 30, 2014(Budgeted)

	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Unaudited Actual	2013-14 Approved Budget	% Increase (Decrease)
REVENUE SOURCES						
Local Revenue	\$ 13,162,350	\$ 14,896,446	\$ 15,229,669	\$ 15,454,060	\$ 15,735,225	1.47%
State Revenue	3,540,622	3,516,189	3,732,701	3,751,603	4,414,198	0.51%
Total	16,702,972	18,412,635	18,962,370	19,205,663	20,149,423	1.28%
EXPENDITURES						
Debt Service						
Principal	6,553,755	9,603,882	13,410,000	13,656,563	14,765,000	1.84%
Interest	7,189,431	7,274,028	4,641,739	4,153,940	3,844,244	-10.51%
Fees	4,429	4,688	3,224	3,824	15,000	18.61%
Total	13,747,615	16,882,598	18,054,963	17,814,327	18,624,244	-1.33%
NET REVENUE OVER (UNDER)	2,955,357	1,530,037	907,407	1,391,336	1,525,179	53.33%
OTHER SOURCES/USES						
Transfers In	502,251	24,018,697	72,917,124	140,427,436	-	92.58%
Transfers Out	-	(24,014,014)	(75,257,081)	(140,414,793)	-	86.58%
Total	502,251	4,683	(2,339,957)	12,643		
NET SOURCES OVER (UNDER)	3,457,608	1,534,720	(1,432,550)	1,403,979	1,525,179	-198.01%
BEGINNING FUND BALANCE	13,521,849	16,979,457	18,514,177	17,081,627	18,485,606	-7.74%
ENDING FUND BALANCE	\$ 16,979,457	\$ 18,514,177	\$ 17,081,627	\$ 18,485,606	\$ 20,010,785	8.22%

Table 56

Fund Balance Trends Debt Service



Debt Service Fund (Cont.)

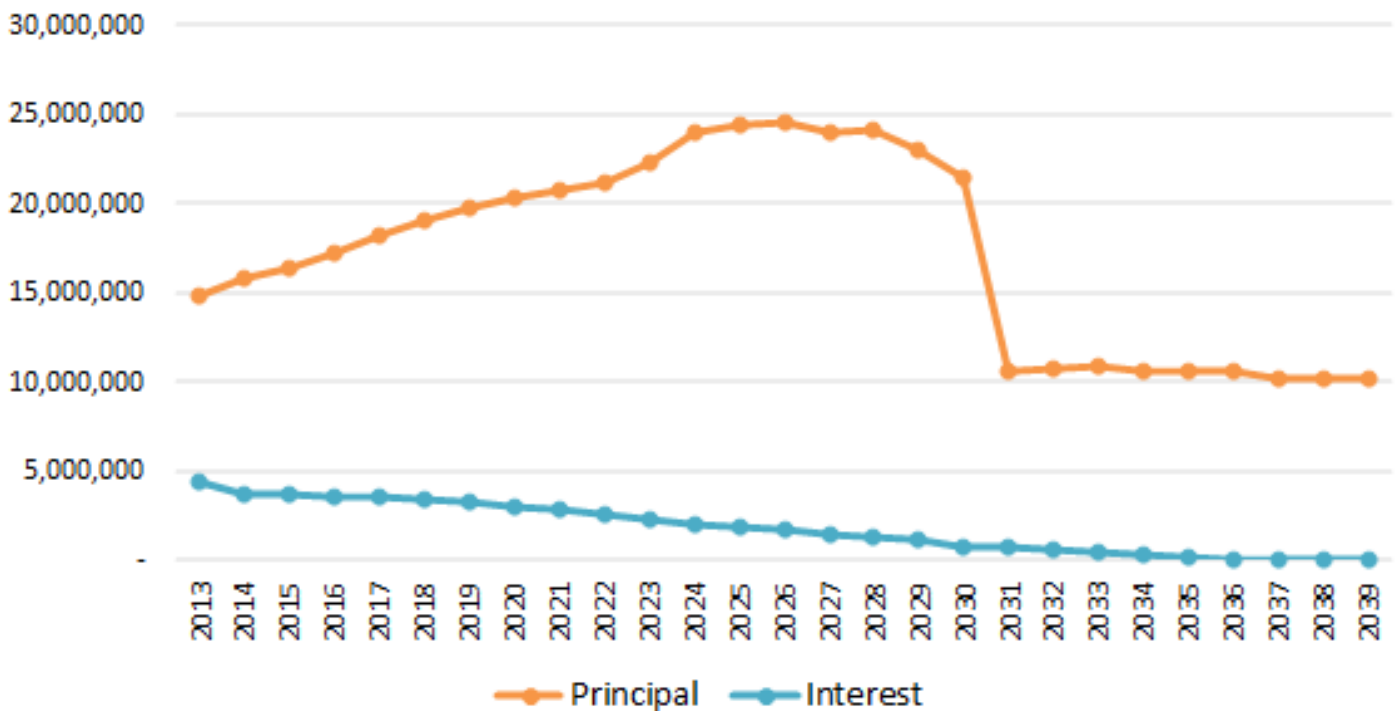
The major growth in enrollment over the past ten years has caused the District to call for several bond elections to authorize construction of new school facilities. The District's financial advisor, Southwest Securities, works with District staff to effectively structure its debt capacity.

On March 27, 2013 the Board of Trustees authorized the issuance of unlimited tax refunding bonds of \$58,237,236.30 (par value). The debt was issued to refund unlimited tax school building and refunding bonds, resulting in net present value savings of \$11.5 million to the District.

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

Table 57

Existing General Obligation Debt



Debt Service Fund (Cont.)

Table 58

Wylie Independent School District
 Aggregate Unlimited General Obligation Tax Bonds
 Debt Tax Support
 As of June 30, 2013

Fiscal Year Ending 6/30/13	Principal	Interest	Total
2013	14,765,000	4,398,893	\$ 19,163,893
2014	15,760,000	3,699,369	\$ 19,459,369
2015	16,420,000	3,659,569	\$ 20,079,569
2016	17,295,000	3,615,569	\$ 20,910,569
2017	18,155,000	3,496,869	\$ 21,651,869
2018	19,070,000	3,350,269	\$ 22,420,269
2019	19,755,000	3,223,369	\$ 22,978,369
2020	20,320,000	3,024,744	\$ 23,344,744
2021	20,735,000	2,803,069	\$ 23,538,069
2022	21,165,000	2,553,731	\$ 23,718,731
2023	22,325,000	2,303,544	\$ 24,628,544
2024	24,065,000	2,049,344	\$ 26,114,344
2025	24,385,000	1,797,331	\$ 26,182,331
2026	24,595,000	1,650,444	\$ 26,245,444
2027	24,010,000	1,497,938	\$ 25,507,938
2028	24,195,000	1,310,538	\$ 25,505,538
2029	23,080,000	1,136,013	\$ 24,216,013
2030	21,450,000	784,925	\$ 22,234,925
2031	10,560,000	688,013	\$ 11,248,013
2032	10,685,000	557,800	\$ 11,242,800
2033	10,830,000	413,219	\$ 11,243,219
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
	\$ 465,865,000	\$ 48,460,944	\$ 514,325,944

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 59

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		
2013	3,248,924,526	2.0%	4,170,432	14,765,000	4,398,893	\$ 19,163,893	14,993,461	0.47
2014	3,313,903,017	2.0%	4,356,076	15,760,000	3,699,369	\$ 19,459,369	15,103,293	0.46
2015	3,380,181,077	2.0%	4,564,374	16,420,000	3,659,569	\$ 20,079,569	15,515,195	0.46
2016	3,447,784,698	2.0%	5,450,559	17,295,000	3,615,569	\$ 20,910,569	15,460,010	0.45
2017	3,516,740,392	2.0%	5,885,639	18,155,000	3,496,869	\$ 21,651,869	15,766,230	0.45
2018	3,551,907,796	1.0%	6,205,345	19,070,000	3,350,269	\$ 22,420,269	16,214,924	0.46
2019	3,587,426,874	1.0%	7,852,354	19,755,000	3,223,369	\$ 22,978,369	15,126,015	0.43
2020	3,623,301,143	1.0%	8,425,345	20,320,000	3,024,744	\$ 23,344,744	14,919,399	0.42
2021	3,659,534,154	1.0%	8,651,210	20,735,000	2,803,069	\$ 23,538,069	14,886,859	0.41
2022	3,696,129,496	1.0%	8,545,012	21,165,000	2,553,731	\$ 23,718,731	15,173,719	0.41
2023	3,733,090,791	1.0%	8,495,365	22,325,000	2,303,544	\$ 24,628,544	16,133,179	0.44
2024	3,770,421,699	1.0%	8,329,410	24,065,000	2,049,344	\$ 26,114,344	17,784,934	0.48
2025	3,808,125,916	1.0%	8,280,120	24,385,000	1,797,331	\$ 26,182,331	17,902,211	0.47
2026	3,846,207,175	1.0%	8,115,870	24,595,000	1,650,444	\$ 26,245,444	18,129,574	0.48
2027	3,884,669,247	1.0%	7,601,254	24,010,000	1,497,938	\$ 25,507,938	17,906,684	0.47
2028	3,923,515,939	1.0%	7,496,540	24,195,000	1,310,538	\$ 25,505,538	18,008,998	0.46
2029	3,962,751,099	1.0%	6,587,912	23,080,000	1,136,013	\$ 24,216,013	17,628,101	0.45
2030	4,002,378,610	1.0%	4,104,143	21,450,000	784,925	\$ 22,234,925	18,130,782	0.46
2031	4,042,402,396	1.0%	2,737,308	10,560,000	688,013	\$ 11,248,013	8,510,705	0.21
2032	4,082,826,420	1.0%	2,737,098	10,685,000	557,800	\$ 11,242,800	8,505,702	0.21
2033	4,123,654,684	1.0%	2,737,542	10,830,000	413,219	\$ 11,243,219	8,505,677	0.21
2034	4,164,891,231	1.0%	2,630,613	10,570,000	240,363	\$ 10,810,363	8,179,750	0.20
2035	4,206,540,143	1.0%	2,630,627	10,660,000	150,419	\$ 10,810,419	8,179,792	0.20
2036	4,248,605,544	1.0%	2,595,388	10,610,000	55,606	\$ 10,665,606	8,070,218	0.19
2037	4,291,091,600	1.0%	2,466,269	10,135,000	-	\$ 10,135,000	7,668,731	0.18
2038	4,334,002,516	1.0%	2,466,269	10,135,000	-	\$ 10,135,000	7,668,731	0.18
2039	4,377,342,541	1.0%	2,466,269	10,135,000	-	\$ 10,135,000	7,668,731	0.18
				\$ 465,865,000	\$ 48,460,944	\$ 514,325,944		

(1) FY 2013 Assessed Valuation is actual per CCAD.
 (2) FY 2014 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. However, the dollars spent on these projects are significant and are an integral part of the financial picture of the District.

This governmental fund budgeted at \$6,985,629 for 2013-14 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 May 12, 2012, a bond package in the amount of \$21,125,000 was approved by 74% of the District's voters. It includes additions and renovations to Wylie High School and Wylie East High School.

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

Table 60
Capital Projects Activity—Five Year Summary

Project	09-10 FY Activity	10-11 FY Activity	11-12 FY Activity	12-13 Activity	13-14 Budget
Achieve Academy	85,580.00	3,382,731.10	64,014.84	0.00	0.00
Akin Elementary	22,153.16	572,327.27	770,131.42	704,646.02	49,946.00
Birmingham Elementary	10,112.50	1,511,154.00	931,213.15	25,387.15	1,267,941.00
Burnett Jr. High	381,041.22	6,507,799.13	836,278.77	463,005.79	312,662.00
Cooper Jr. High	1,310,790.00	0.00	0.00	0.00	0.00
District Wide	0.00	0.00	0.00	0.00	131,641.00
Harrison Intermediate	54,575.23	1,648,097.51	1,309,755.62	308,776.82	332,492.00
Hartman Elementary	92,170.53	1,387,844.63	988,230.57	62,465.89	983,814.00
Land	29,866.93	367,986.17	10,950.00	0.00	102,012.00
Other/Arbitrage	5,500.00	13,500.00	10,450.00	15,950.00	0.00
Shaffer Stadium	0.00	0.00	0.00	248,868.00	1,998.00
Smith Elementary	4,271.66	0.00	0.00	0.00	0.00
Technology	72,681.05	0.00	0.00	0.00	0.00
Watkins Elementary	11,814,250.13	783,767.02	32,172.00	0.00	0.00
Whitt Elementary	662.61	0.00	0.00	0.00	0.00
Wylie East High School	6,570.00	1,770,582.30	407,986.41	14,134,360.76	2,369,969.00
Wylie High School	236,714.50	2,428.50	777.00	2,873,410.96	1,433,154.00
Grand Total	14,126,939.52	17,948,217.63	5,361,959.78	18,836,871.39	6,985,629.00

Capital Projects (cont.)

Table 61
Current Capital Projects

Fund 626 - 2009 Bond Projects - Original Budget \$25,319,112
Balance of Original Budget as of 7/1/2013 \$ 3,078,764
Construction Projects for 2012-13

Akin Elementary School	Budget	Activity	Unexpended Funds	Comments
Renovations and Additions	\$ 754,590	\$ 704,646	\$ 49,944	Project Complete
Birmingham Elementary School	Budget	Activity	Unexpended Funds	Comments
Renovations and Additions	241,327	25,387	215,940	Project Complete
Roof Replacement	1,052,000	0	1,052,000	Will be finished by 2014-15
Hartman Elementary School	Budget	Activity	Remaining	Comment
Renovations	120,379	62,466	57,913	Project Complete
Roof Replacement	925,900	0	925,900	Will be finished by 2014-15
Harrison Intermediate School	Budget	Activity	Unexpended Funds	Comment
Renovations and Additions	162,867	121,477	41,390	Will be finished in 2013-14
Roof Replacement	478,400	187,300	291,100	Project Complete
Burnett Junior High School	Budget	Activity	Unexpended Funds	Comment
Renovations	775,666	463,006	312,660	Will be finished 2013-14
Grand Totals for 2009 Bond in 2012-13	\$ 4,511,129	\$ 1,564,282	\$ 2,946,847	

Fund 627 - 2012 Bond Projects - Original Budget \$21,125,000
Balance of Original Budget as of 7/1/2013 \$ 3,873,417
Construction Projects for 2012-13

Wylie High School	Budget	Activity	Unexpended Funds	Comments
Renovations	\$ 4,303,120	\$ 2,873,411	\$ 1,429,709	Project Complete
Wylie East High School	Budget	Activity	Unexpended Funds	Comments
Renovations and Additions	16,578,069	14,134,361	2,443,708	Will be finished 2013-14
Grand Totals for 2012 Bond in 2012-13	\$ 20,881,189	\$ 17,007,772	\$ 3,873,417	

Capital Projects (cont.)

Current Capital Projects

Currently, the remaining balance of funds from the May 2009 Bond Referendum as of July 1, 2013 is \$3,078,772. This money is being used to finish the additions and renovations to Burnett Junior High, Harrison Intermediate, Hartman Elementary, Akin Elementary and Birmingham Elementary Schools. These are all non-recurring expenditures.

The remaining balance of funds from the May 2012 Bond Referendum as of July 1, 2013 is \$3,793,267. This money is being used to complete the renovations and additions to Wylie East High School which is also a non-recurring expenditure.

All other capital projects have been completed with all bonds issued and authorized as of July 1, 2013. Revenues from the Capital Projects will be earned by investment income.

Future Capital Projects

Over the next three years, Wylie ISD is expected to increase to maximum capacity at the Intermediate and Junior High levels. Currently the Bond Committee is discussing these issues and the impact it will have on the taxpayers and the District.

One option is to increase the square footage of each Intermediate and Junior High campus versus building new campuses. The cost to expand the campuses is approximately \$12,913,403 for the Intermediate campuses and \$9,726,558 for the Junior High campuses. The cost to build a new Intermediate campus would be \$17,276,396 and a new Junior High for \$21,911,526. The land and structures of the building will allow build out of each individual campus.

Whichever option the District chooses, a bond referendum will need to be called.

Capital Projects Impact on General Fund

The following capital projects are top priority with Wylie ISD and plans are to possibly expend money from the General Fund without calling a bond referendum at this time.

Table 62

Capital Project from General Fund	Projected Costs
Safety and Security Equipment District-Wide	\$1,227,500
Wylie High School Bus Loop	\$695,148
Wylie High School Chiller System	\$1,250,000
Wylie East High School Tennis Courts	\$604,200

Buildings and Square Footage

Table 63

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
Elementary Campuses:					
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
Total Elementary (10 campuses)		717,293	2	3072	720,365
Secondary Campuses:					
Davis Intermediate	2004	89,758			89,758
Draper Intermediate	2007	81,892			81,892
Draper Intermediate Gym	2013	6,985			6,985
Harrison Intermediate	1967	69,850	1	1,536	71,386
Harrison Intermediate Addition	2011	3,010			3,010
Subtotal (3 campuses)		251,495	1	1,536	253,031
Burnett Junior High	1975	103,236			103,236
Burnett Junior High Addition	2011	11,997			11,997
Cooper Junior High	2006	104,045			104,045
McMillan Junior High	2003	115,430			115,430
Subtotal (3 campuses)		334,708	0	0	334,708
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	268,144			268,144
WEHS Addition	2013	36,496			36,496
Subtotal (3 campuses)		621,600	0	0	621,600
Total Secondary (8 campuses)		1,207,803	1	1,536	1,209,339

Buildings and Square Footage (Cont.)

Schedule of Building and Square Footage (cont.)

	Initial Year of Service	Building Square Footage	Number of Portable Classrooms	Portable Square Footage	Total Building/Portable Square Footage
Other Buildings:					
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
Field House (WHS) Addition	2013	7,800			7,800
Field House (WEHS)	2013	24,910			24,910
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
Total Other Buildings (12 buildings)		265,971	0	0	265,971
Grand Total:		2,191,067	3	4,608	2,195,675

Building History

Achieve Academy

The Achieve Academy was constructed in 2011 and serves students of Wylie ISD. Achieve offers four different programs Transition to Life, Choice High School, Behavior Adjustment Unit (BAU) and Discipline Alternative Education Program (DAEP). The building is 25,000 square feet and enrollment fluctuates throughout the year.

Akin Elementary

Namesake is P.M. Akin. Akin was constructed in 1988 at a square footage of 65,084 and houses students in kindergarten through fourth grade. Since 1988 there have been additions in 2005 & 2011. The building is now 77,313 square feet and current enrollment is 459 students.

Birmingham Elementary

Namesake is T.F. Birmingham. Birmingham was constructed in 1985 at a square footage of 59,130 with additions and renovations in 1987, 2001 and 2011 and houses students in kindergarten through fourth grade. The building is now 72,034 square feet and current enrollment is 535 students.

Burnett Jr. High

Namesake is Grady Burnett. Burnett was constructed in 1975 at a square footage of 103,236 with renovations in 1985, 1999 and 2011. Burnett was originally the home of the Wylie High School Pirates. The campus houses students in seventh and eighth grade. The building is now 115,233 square feet and current enrollment is 657 students.

Cooper Jr. High

Namesake is Raymond B. Cooper. Cooper was constructed in 2006 and houses students in seventh and eighth grade. The building is 104,045 square feet and current enrollment is 703 students.

Cox Elementary

Namesake is Cheri Cox. Cox was constructed in 2004 and houses students in kindergarten through fourth grade. The building is 76,580 square feet and current enrollment is 630 students.

Davis Intermediate

Namesake is Bill F. Davis. Davis was constructed in 2004 and houses students in fifth and sixth grade. The building is 89,758 square feet and current enrollment is 637 students.

Dodd Elementary

Namesake is R.C. Dodd. Dodd was constructed in 1999 and houses students in kindergarten through fourth grade. The building is 69,294 square feet and current enrollment is 594 students.

Building History (Cont.)

Draper Intermediate

Namesake is Al Draper. Draper was constructed in 2007 at a square footage of 81,892 and houses students in fifth and sixth grade. In 2013, an additional gym was built adding 6,985 square feet to the building bringing the total square footage to 88,877. Current enrollment is 859 students.

Groves Elementary

Namesake is R.V. Groves. Groves was constructed in 2002 and houses students in kindergarten through fourth grade. The building is 69,546 square feet and current enrollment is 564 students.

Harrison Intermediate

Namesake is Ab Harrison. Harrison was constructed in 1967 at a square footage of 69,850 with renovations in 1969, 1988, 1995 and 2012 and houses students in fifth and sixth grade. The building is now 74,396 square feet and current enrollment is 603 students.

Hartman Elementary

Namesake is R.F. Hartman. Hartman, the oldest building in the District, was constructed in 1963 at a square footage of 55,473 and renovated in 1985, 1988, 2001 and 2012 and houses students in pre-k through fourth grade. The building is now 68,617 square feet and current enrollment is 503 students.

McMillan Jr. High

Namesake is Frank McMillan. McMillan was constructed in 2003 and houses students in seventh and eighth grade. The building is 115,430 square feet and current enrollment is 709 students.

Smith Elementary

Namesake is Rita G. Smith. Smith was constructed in 2007 and houses students in kindergarten through fourth grade. The building is 71,172 square feet and current enrollment is 637 students.

Tibbals Elementary

Namesakes are Harry and Retha Tibbals. Tibbals was constructed in 2005 and houses students in kindergarten through fourth grade. The building is 71,289 square feet and current enrollment is 679 students.

Watkins Elementary

Namesake is Wally W. Watkins. Watkins was constructed in 2010 and houses students in kindergarten through fourth grade. The building is 71,289 square feet and current enrollment is 542 students.

Building History (Cont.)

Whitt Elementary

Namesake is Don Whitt. Whitt was constructed in 2008 and houses students in kindergarten through fourth grade. The building is 71,231 square feet and current enrollment is 617 students.

Wylie East High School

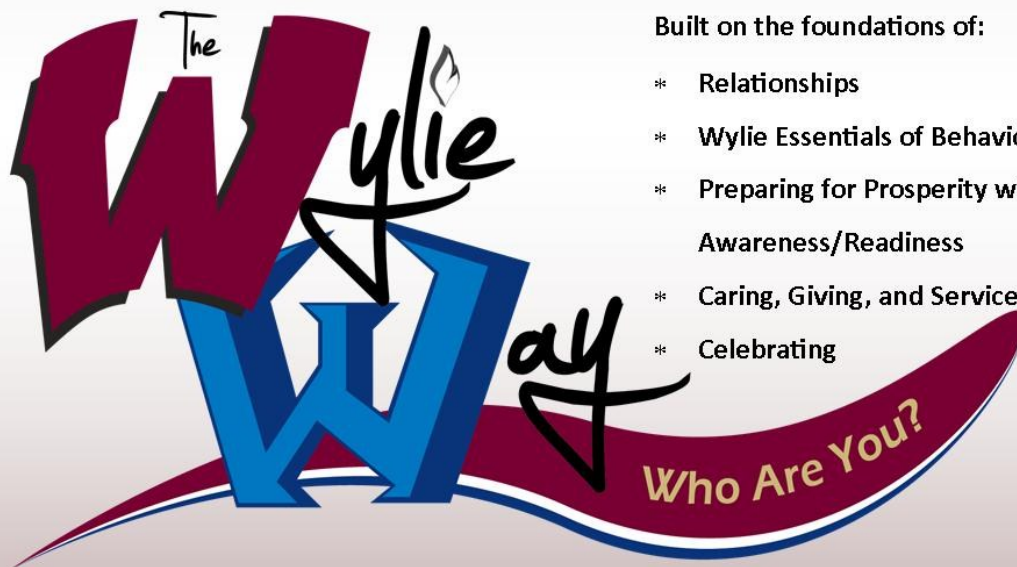
Wylie East was constructed in 2007 with additions constructed in 2012 at a square footage of 268,144 and houses students in ninth through 12th grade. In 2013, the WEHS was completed adding 36,496 square feet bringing the total square footage to 304,640. The current enrollment is 1,724 students. Also in 2013, a field house was added with a square footage of 24,910.

Wylie High School

Wylie High School was constructed in 1996 with additions constructed in 1998, 2000 and 2012. The campus houses students in ninth through 12th grade. The building is 291,960 square feet and current enrollment is 1,981 students. An additional 7,800 square feet was added to the WHS field house bringing its total to 25,221.



Informational Section



Built on the foundations of:

- * Relationships
- * Wylie Essentials of Behavior
- * Preparing for Prosperity with College & Career Awareness/Readiness
- * Caring, Giving, and Service Learning
- * Celebrating

Taxable Value Information

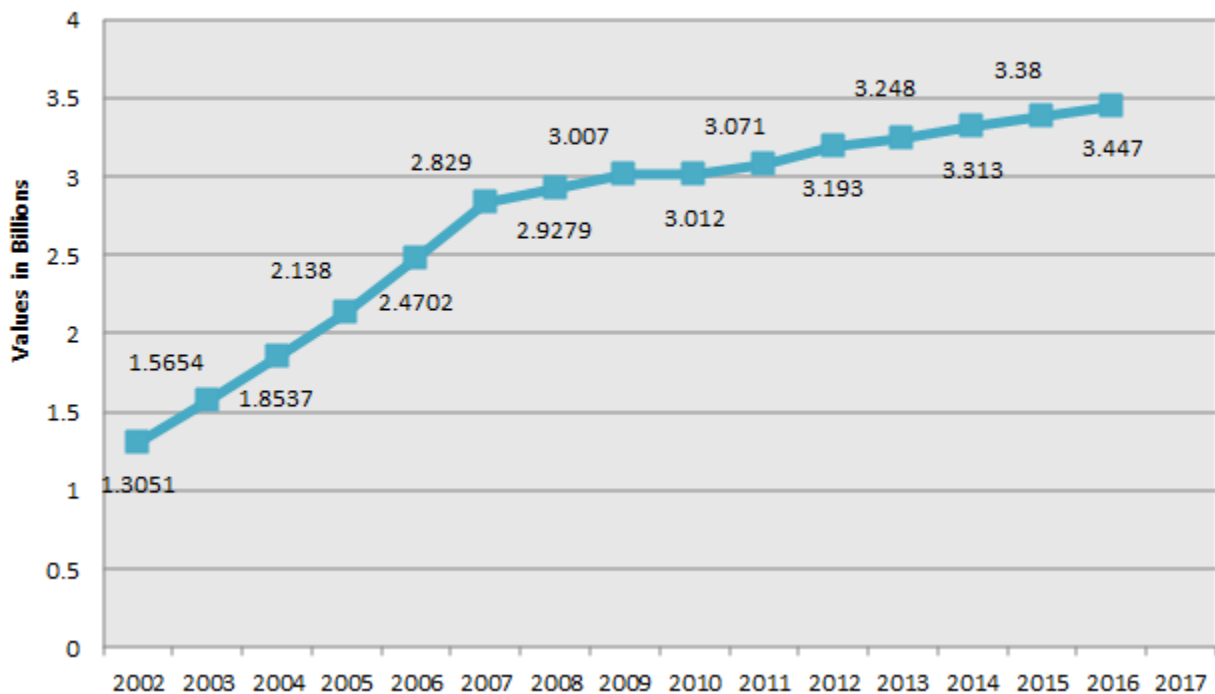
On January 1 each year the property values are rendered for appraisal. The appraisal process is conducted by the Collin Central Appraisal District (CCAD). Properties are required to be appraised at 100% market value. A 10% appraisal cap controls runaway property value growth.

The CCAD submits preliminary values to the school district by April 30. These values are usually a conservative estimate of the ultimate certified values that come by July 25. The preliminary values are good estimates upon which to base the tax levies for the operating and debt service budgets. Once the certified values are received by the District, the tax rate adoption and budgeting process can be completed for the new fiscal year.

The following charts depict the increasing growth rate of property values.

Table 64

Taxable Value Projection



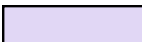
Taxable Value Information (cont.)

Table 65

Tax Value Projection

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.

Projected Values 

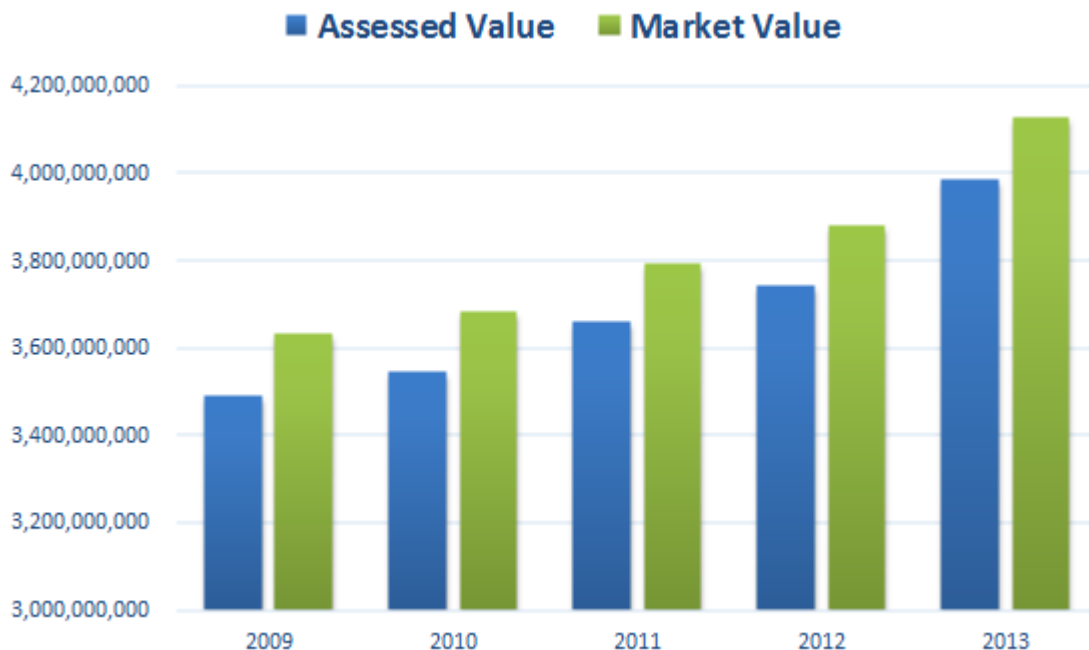
Tax Year as of Jan. 1	Taxable Value	% Change
1999	722,133,790	19.8%
2000	865,437,530	23.2%
2001	1,066,272,719	22.4%
2002	1,305,164,604	19.9%
2003	1,565,409,699	18.4%
2004	1,853,700,906	15.3%
2005	2,138,004,258	15.5%
2006	2,470,214,311	14.5%
2007	2,829,087,169	3.5%
2008	2,927,993,068	2.7%
2009	3,007,049,470	0.2%
2010	3,012,736,849	1.9%
2011	3,071,334,946	0.7%
2012	3,093,797,216	5.0%
2013	3,248,924,526	2.0%
2014	3,313,903,017	2.0%
2015	3,380,181,077	2.0%
2016	3,447,784,698	2.0%
2017	3,516,740,392	1.0%
2018	3,551,907,796	1.0%
2019	3,587,426,874	1.0%
2020	3,623,301,143	1.0%
2021	3,659,534,154	1.0%
2022	3,696,129,496	1.0%
2023	3,733,090,791	1.0%
2024	3,770,421,699	1.0%
2025	3,808,125,916	1.0%
2026	3,846,207,175	1.0%
2027	3,884,669,247	1.0%
2028	3,923,515,939	1.0%
2029	3,962,751,099	1.0%
2030	4,002,378,610	1.0%
2031	4,042,402,396	1.0%
2032	4,082,826,420	1.0%
2033	4,123,654,684	1.0%
2034	4,164,891,231	1.0%
2035	4,206,540,143	1.0%
2036	4,248,605,544	1.0%

Taxable Value Information (Cont.)

Table 66

Assessed Value and Market Value of Taxable Property

Tax Year as of Jan. 1	Assessed Value	Market Value	% Difference
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%
2012	3,741,910,538	3,880,098,686	4%
2013	3,986,212,084	4,128,786,417	3%



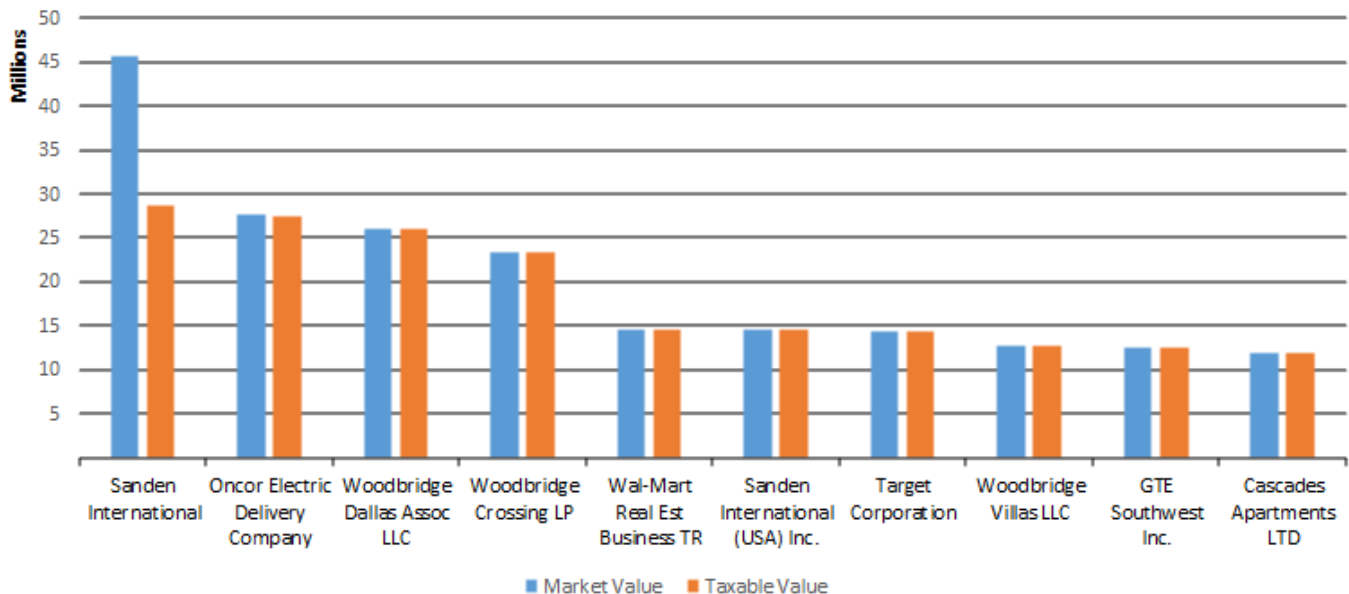
Assessed value is the dollar value assigned by the property tax assessor for the purpose of the taxation. Market value is the price at which an asset would trade in a competitive market. The above graphs reflect the assessed and market values of Wylie ISD.

Taxable Value Information (Cont.)

Table 67
2013 Top Ten Taxpayers
(Real and Personal Properties Included)

Taxpayer	Market Value	Taxable Value
Sanden International	\$ 45,551,408	\$ 28,669,878
Oncor Electric Delivery Company	27,719,736	27,441,437
Woodbridge Dallas Assoc LLC	26,065,856	26,056,856
Woodbridge Crossing LP	23,441,647	23,441,647
Wal-Mart Real Est Business TR	14,511,815	14,511,815
Sanden International (USA) Inc.	14,500,000	14,500,000
Target Corporation	14,276,420	14,276,420
Woodbridge Villas LLC	12,776,057	12,776,057
GTE Southwest Inc.	12,575,794	12,575,794
Cascades Apartments LTD	12,000,000	12,000,000

Top Ten Taxpayers in Wylie ISD



Tax Collection Data

Wylie Independent School District

A major portion of a school district' budget is the property values. Below is a table reflecting the values, tax collections and percentages over the past seven years.

Table 68

Year Ended June 30	Assessed Valuation	Tax Rate	Adjusted Levy	% Collections	
				Current	Total
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	\$ 3,071,334,946	\$ 1.64	\$ 51,371,354	99.32%	100.58%
2012	\$ 3,193,229,449	\$ 1.64	\$ 52,368,963	98.79%	99.00%
2013	\$ 3,248,924,526	\$ 1.64	\$ 53,282,362	99.45%	99.76%

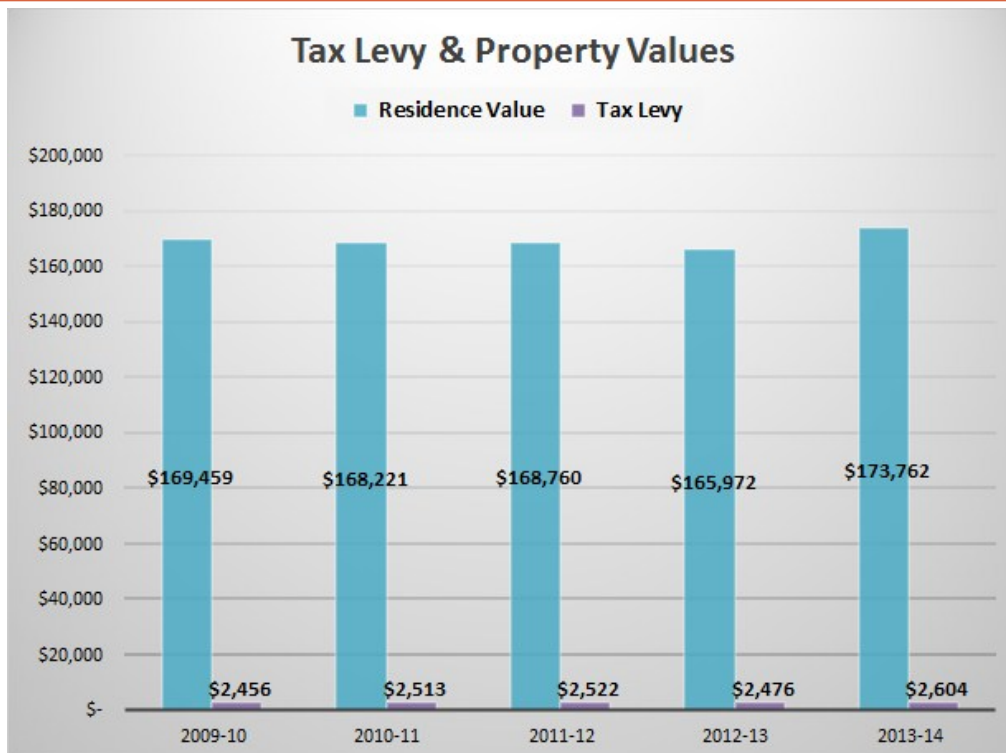
Wylie ISD Effects of Tax Levy & Rate Changes on an Average Single Family Residence

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 69

	2009-10	2010-11	2011-12	2012-13	2013-14
Residence Value	\$ 169,459	\$ 168,221	\$ 168,760	\$ 165,972	\$ 173,762
Less: Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Adjusted Taxable Value	154,459	153,221	153,760	150,972	158,762
Rate per \$100 Value	1.5900	1.6400	1.6400	1.6400	1.6400
Tax Levy	\$ 2,456	\$ 2,513	\$ 2,522	\$ 2,476	\$ 2,604



Student Enrollment By Campus

Over the past 16 years Wylie ISD has experienced significant increases in the student population. Total PK-12 enrollments rose from 3,820 students in 1997 to over an estimated 13,700 for 2013-14. Since 2009, Wylie has experienced slight growth each year with the largest being 548 students for a total of 4.25% between 2011-12 and 2012-13. Enrollment has remained stable for the past five years with an average increase of 534 students per year.

Watkins Elementary opened its doors in 2010 to help alleviate some of the more crowded elementary schools and Wylie East High School which opened in 2007-08 began adding a grade each year beginning in 2009-10 graduating its first senior class in 2012.

Below reflects the campus enrollments for the past five years.

Table 70
Student Enrollment by Campus

	2009-10	2010-11	2011-12	2012-13	2013-14
Elementary Schools (Grades K-4)					
Akin	557	558	518	486	459
Birmingham	583	554	529	553	535
Cox	448	546	588	607	630
Dodd	579	582	580	604	594
Groves	643	602	605	596	564
Hartman - includes PK	543	496	519	567	503
Smith	628	599	611	646	637
Tibbals	660	555	577	621	679
Watkins	-	393	430	471	542
Whitt	652	536	595	634	617
Total for Elementary	5,293	5,421	5,552	5,785	5,760
Intermediate Schools (Grades 5-6)					
Davis	603	664	707	652	637
Draper	648	666	697	788	859
Harrison	663	617	610	644	603
Total for Intermediate	1,914	1,947	2,014	2,084	2,099
Junior High Schools (Grades 7-8)					
Burnett	607	652	662	623	657
Cooper	554	617	645	655	703
McMillan	604	611	632	688	709
Total for Junior High	1,765	1,880	1,939	1,966	2,069
High Schools (Grades 9-12)					
Wylie East High School	720	1,153	1,579	1,676	1,724
Wylie High School	2,292	2,037	1,738	1,857	1,981
Achieve Academy (Alternative) Gr 11-12	28	34	57	59	40
Total for High School	3,040	3,224	3,374	3,592	3,745
Total District Enrollment	12,012	12,472	12,879	13,427	13,673

Enrollment for 2009-2012 based on AEIS, 2012-13 based on PEIMS Snapshot, 2013-14 based on September 4, 2013 Attendance

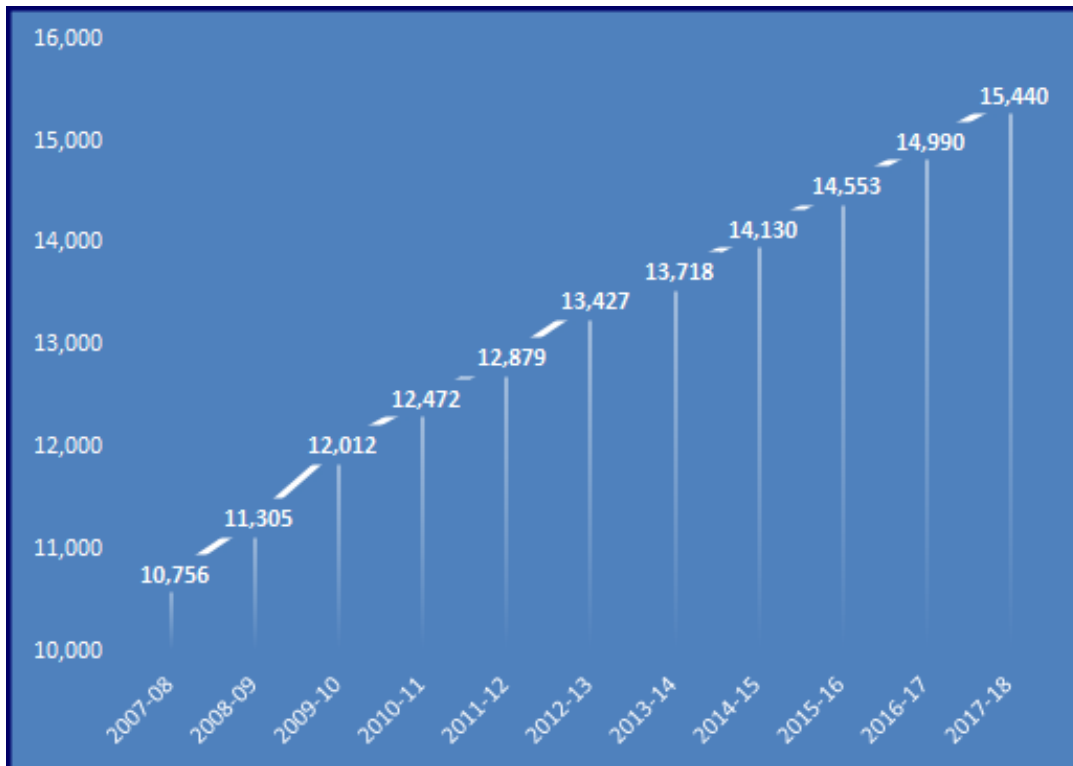
Student Enrollment Projections

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 17,000 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.

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.

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

Table 71
Student Enrollment History and Projections



2013-14 Enrollment from 7th Day of School, September 4, 2013

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. As enrollment increases, additional 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 in 2011. The table below shows the staffing history for Wylie ISD.

Table 72
Staffing History

	*2009-10	*2010-11	*2011-12	2012-13	2013-14
Professional (Superintendent, Assistant Superintendents, Directors, Other Professional, Principal, Assistant Principal, Counselor, Librarian, Nurse)	175	191	189	191	196
Teachers (Teacher - Secondary, Elementary, Special Education)	807	847	826	838	868
Other (Paraprofessional, Food Service, Bus Driver, Hourly, Other)	595	633	608	742	717
Total	1,577	1,671	1,623	1,771	1,781
Student Enrollment	12,012	12,472	12,879	13,305	13,718
Staffing Ratios:					
Teaching Staff	14.9	14.7	15.6	15.9	15.8
Total Staff	7.6	7.5	7.9	7.5	7.7

* Source AEIS

Future Years Budget Projections

A detailed listing of general fund state aid revenues for future years is below:

Table 73
Wylie Independent School District
 General Fund
 Projected State Revenues

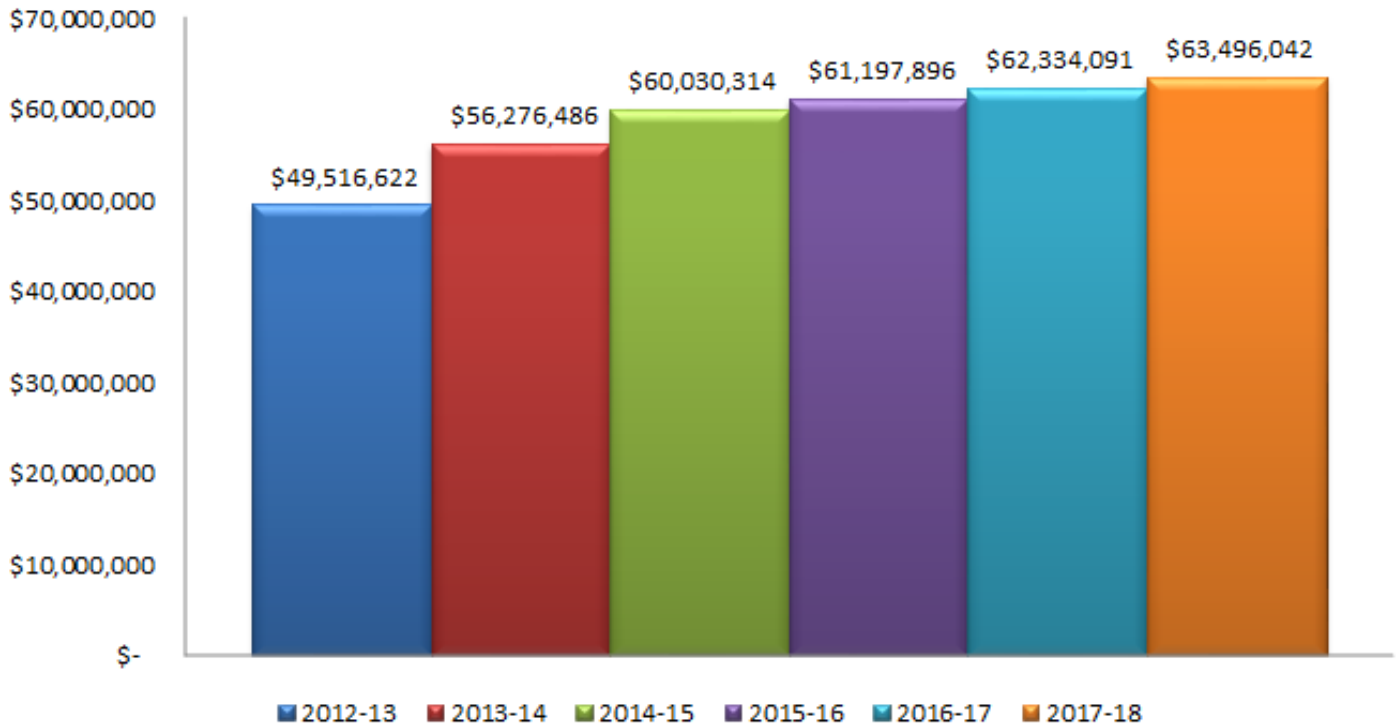
	2012-13 Unaudited	2013-14 Budget	2014-15 Projected Budget	2015-16 Projected Budget	2016-17 Projected Budget	2017-18 Projected Budget
Weighted Average Daily Attendance (WADA)	15,088	15,784	16,322	16,674	16,963	17,257
Tier I Funding						
Regular Program Allotment	\$ 60,049,378	\$ 65,874,059	\$ 69,335,237	\$ 71,170,330	\$ 72,675,131	\$ 74,209,998
Special Education Allotment	6,249,006	6,603,482	7,026,333	7,026,333	7,026,333	7,026,333
Career & Technology Allotment	2,995,719	2,952,625	3,245,841	3,245,841	3,245,841	3,245,841
Gifted and Talented Allotment	388,590	416,532	426,004	426,004	426,004	426,004
Comp Ed Pregnant Allotment	4,029,717	4,325,466	4,404,615	4,404,615	4,404,615	4,404,615
Bilingual Education Allotment	607,679	596,968	607,892	607,892	607,892	607,892
Transportation Allotment	851,993	851,993	851,993	851,993	851,993	851,993
High School Allotment	930,584	1,006,037	1,039,471	1,065,458	1,086,767	1,108,502
Total Cost of Tier I	\$ 76,102,666	\$ 82,627,162	\$ 86,937,386	\$ 88,798,466	\$ 90,324,576	\$ 91,881,178
Less: Local Share of Tier I Cost	(32,273,801)	(32,753,496)	(33,736,101)	(34,579,503)	(35,098,196)	(35,624,669)
State Share of Tier I Cost	\$ 43,828,865	\$ 49,873,666	\$ 53,201,285	\$ 54,218,963	\$ 55,226,380	\$ 56,256,509
Foundation School Fund Detail						
State Share of Tier I	\$ 43,828,865	\$ 49,873,666	\$ 53,201,285	\$ 54,218,963	\$ 55,226,380	\$ 56,256,509
Tier II Entitlement	5,307,757	6,022,820	6,449,029	6,598,933	6,727,711	6,859,533
Other Programs						
Staff Allotment	380,000	380,000	380,000	380,000	380,000	380,000
State Aid for Tax Reduction	-	-	-	-	-	-
Less Available School Fund	(5,530,238)	(3,564,171)	(4,924,590)	(3,059,636)	(5,226,878)	(5,331,416)
Total Foundation School Fund	43,986,384	52,712,315	55,105,724	58,138,260	57,107,213	58,164,626
State Aid By Funding Source						
Foundation School Fund	43,986,384	52,712,315	55,105,724	58,138,260	57,107,213	58,164,626
Available School Fund - State Portion	5,530,238	3,564,171	4,924,590	3,059,636	5,226,878	5,331,416
Total State Aid	\$ 49,516,622	\$ 56,276,486	\$ 60,030,314	\$ 61,197,896	\$ 62,334,091	\$ 63,496,042
Total General Fund State Aid	\$ 49,516,622	\$ 56,276,486	\$ 60,030,314	\$ 61,197,896	\$ 62,334,091	\$ 63,496,042

Based on current law

Future Years Budget Projections (Cont.)

Below is a graph demonstrating the increase in projected state aid over the next four years

Table 74



Assumptions:

1. State aid and tax levy increases are based on the application of Senate Bill 1 from the 2013 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 2 1/2 months 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, 83rd Legislative Session has 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 the General, Debt Service and Student Nutrition funds for future budget years are listed on the following page:

Future Years Budget Projections (Cont.)

Table 75

Future Budget Projections (Millions)						
General Fund						
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Revenues	94.0	98.9	102.0	104.4	106.2	107.4
Expenditures	(91.1)	(98.9)	(102.0)	(104.4)	(106.2)	(107.4)
Net	2.9	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	21.3	24.3	24.3	24.3	24.3	24.3
Ending Fund Balance	24.3	24.3	24.3	24.3	24.3	21.6
Debt Service Fund						
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Revenues	19.2	20.1	19.4	20.0	20.8	21.6
Expenditures	(17.8)	(18.6)	(19.4)	(20.0)	(20.8)	(21.6)
Net	1.4	1.5	0.0	0.0	0.0	0.0
Beginning Fund Balance	17.0	19.0	20.5	20.5	20.5	20.5
Ending Fund Balance	19.0	20.5	20.5	20.5	20.5	20.5
Student Nutrition Fund						
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Revenues	5.0	5.7	6.4	7.1	7.8	8.5
Expenditures	(5.1)	(5.7)	(6.4)	(7.1)	(7.8)	(8.5)
Net	(0.1)	0.0	0.0	0.0	0.0	0.0
Beginning Fund Balance	1.6	1.5	1.5	1.5	1.5	1.5
Ending Fund Balance	1.5	1.5	1.5	1.5	1.5	1.5

General Obligation Debt

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.

On March 27, 2013 the Board of Trustees authorized the issuance of unlimited tax refunding bonds of \$58,237,236.30 (par value). The debt was issued to refund unlimited tax school building and refunding bonds, resulting in a new present value saving of \$11.5 million to the District.

The chart on the following page show the bond amortization schedule for Wylie ISD.

Table 76

Wylie Independent School District
Aggregate Unlimited General Obligation Tax Bonds
Debt Tax Support as of June 30, 2013

Fiscal Year Ending 6/30/13	Principal	Interest	Total
2013	14,765,000	4,398,893	\$ 19,163,893
2014	15,760,000	3,699,369	\$ 19,459,369
2015	16,420,000	3,659,569	\$ 20,079,569
2016	17,295,000	3,615,569	\$ 20,910,569
2017	18,155,000	3,496,869	\$ 21,651,869
2018	19,070,000	3,350,269	\$ 22,420,269
2019	19,755,000	3,223,369	\$ 22,978,369
2020	20,320,000	3,024,744	\$ 23,344,744
2021	20,735,000	2,803,069	\$ 23,538,069
2022	21,165,000	2,553,731	\$ 23,718,731
2023	22,325,000	2,303,544	\$ 24,628,544
2024	24,065,000	2,049,344	\$ 26,114,344
2025	24,385,000	1,797,331	\$ 26,182,331
2026	24,595,000	1,650,444	\$ 26,245,444
2027	24,010,000	1,497,938	\$ 25,507,938
2028	24,195,000	1,310,538	\$ 25,505,538
2029	23,080,000	1,136,013	\$ 24,216,013
2030	21,450,000	784,925	\$ 22,234,925
2031	10,560,000	688,013	\$ 11,248,013
2032	10,685,000	557,800	\$ 11,242,800
2033	10,830,000	413,219	\$ 11,243,219
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
	\$ 465,865,000	\$ 48,460,944	\$ 514,325,944

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 2011-12 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 77

Wylie Independent School District Benchmark Data - Comparison to State

	<u>Wylie ISD</u>		<u>State</u>	
Students Enrolled	12,879	100.0%	4,978,120	100.0%
Total Staff	1,623.1	100.0%	637,847.6	100.0%
Professional	1,014.9	62.5%	406,954.3	63.8%
Teachers	825.5	50.9%	324,144.6	50.8%
Professional Support (Nurses, Librarians, Counselors, Diagnosticians, Coordinators, etc.)	125.6	7.7%	57,782.9	9.1%
Campus Administrators (Principals, Asst. Principals)	43.0	2.6%	18,480.5	2.9%
Central Administration	20.8	1.3%	6,546.3	1.0%
Educational Aides	154.5	9.5%	58,114.0	9.1%
Auxillary (Maintenance, Student Nutrition, Clerical, Bus Drivers, etc.)	329.2	20.3%	172,779.4	27.1%
Ratios:				
Student to Teacher		15.6		15.4
Student to Total Staff		7.9		7.8
Teacher to Central Office Administration		39.7		49.5
Teacher to Campus Office Administration		19.2		17.5
Teacher to Professional Support Staff		6.6		5.6
Teacher to Educational Aides		5.3		5.6
Instructional Expenditure Ratio		66.0%		65.8%

Benchmarks (Cont.)

Table 77 (cont.)

Per Student Expenditures					
Total Operating	\$	7,911	100.0%	\$	8,717 100.0%
Instruction		4,704	59.5%		5,061 58.1%
Plant Maintenance & Operations		851	10.8%		901 10.3%
School Leadership		452	5.7%		492 5.6%
Food Services		358	4.5%		468 5.4%
Student Support Services		310	3.9%		418 4.8%
Instructional-Related Services		299	3.8%		303 3.5%
Extra-Curricular Activities		256	3.2%		236 2.7%
Student Transportation		240	3.0%		245 2.8%
Central Administration		220	2.8%		272 3.1%
Data Processing Services		135	1.7%		125 1.4%
Instructional Leadership		68	0.9%		129 1.5%
Security & Monitoring		20	0.3%		67 0.8%
Total Expenditures					
Operating Expenditures	\$	98,667,106		\$	42,804,942,407
Non-Operating (Debt Service, Community Service, Facilities, Acquisition/Construction)		36,160,990			11,571,920,906
Operating Expenditures (without Student Nutrition)		94,207,555			40,505,204,372
Instruction	\$	58,664,032		\$	24,805,113,325
Instruction as % of Operating and Non-Operating Expenditures			43.51%		45.62%
Instruction as % of Operating Expenditures			59.46%		57.95%
Instruction as % of Operating Expenditures Less Student Nutrition			62.27%		61.24%
Instruction/Co-Curricular	\$	61,857,476		\$	26,007,502,769
Instruction/Co-Curricular as % of Operating			62.69%		60.76%

Source: 2011-12 Academic Excellence Indicator System (AEIS)

Benchmarks (Cont.)

Table 78

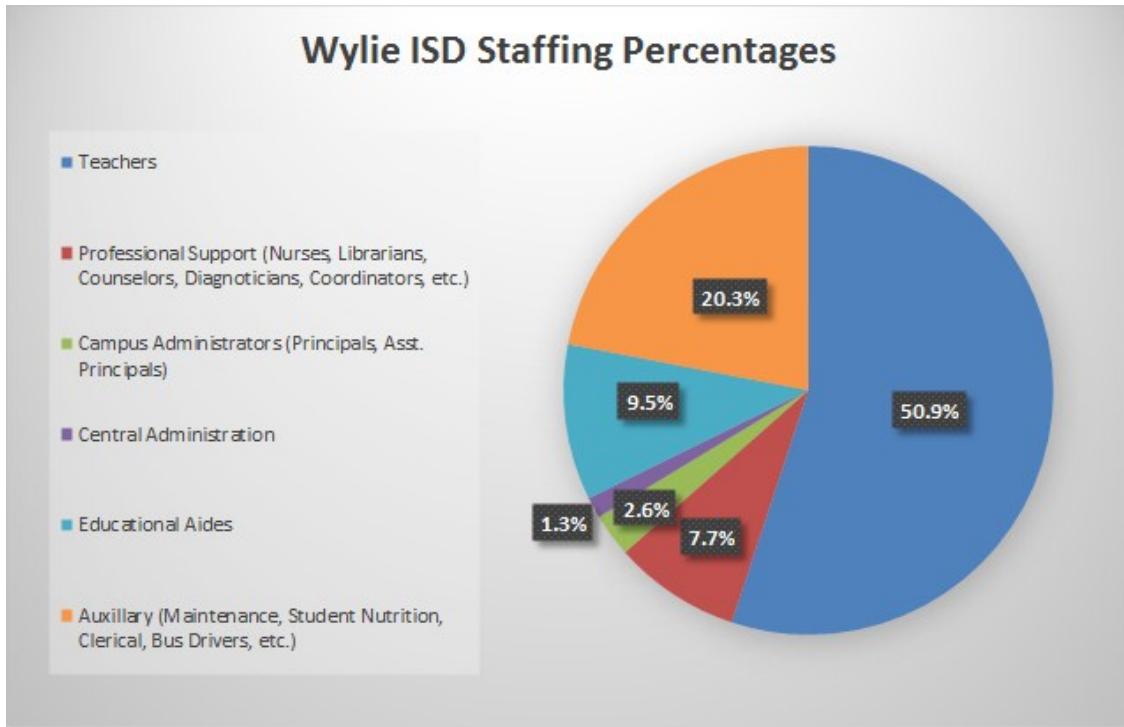
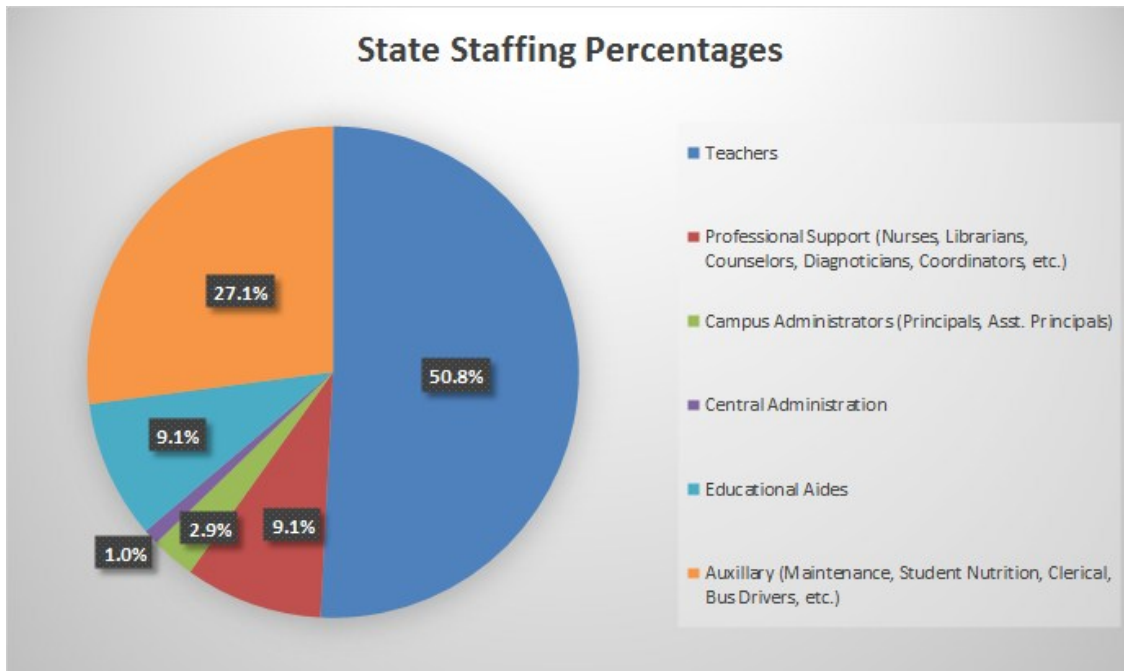


Table 79



Benchmarks (Cont.)

Table 80

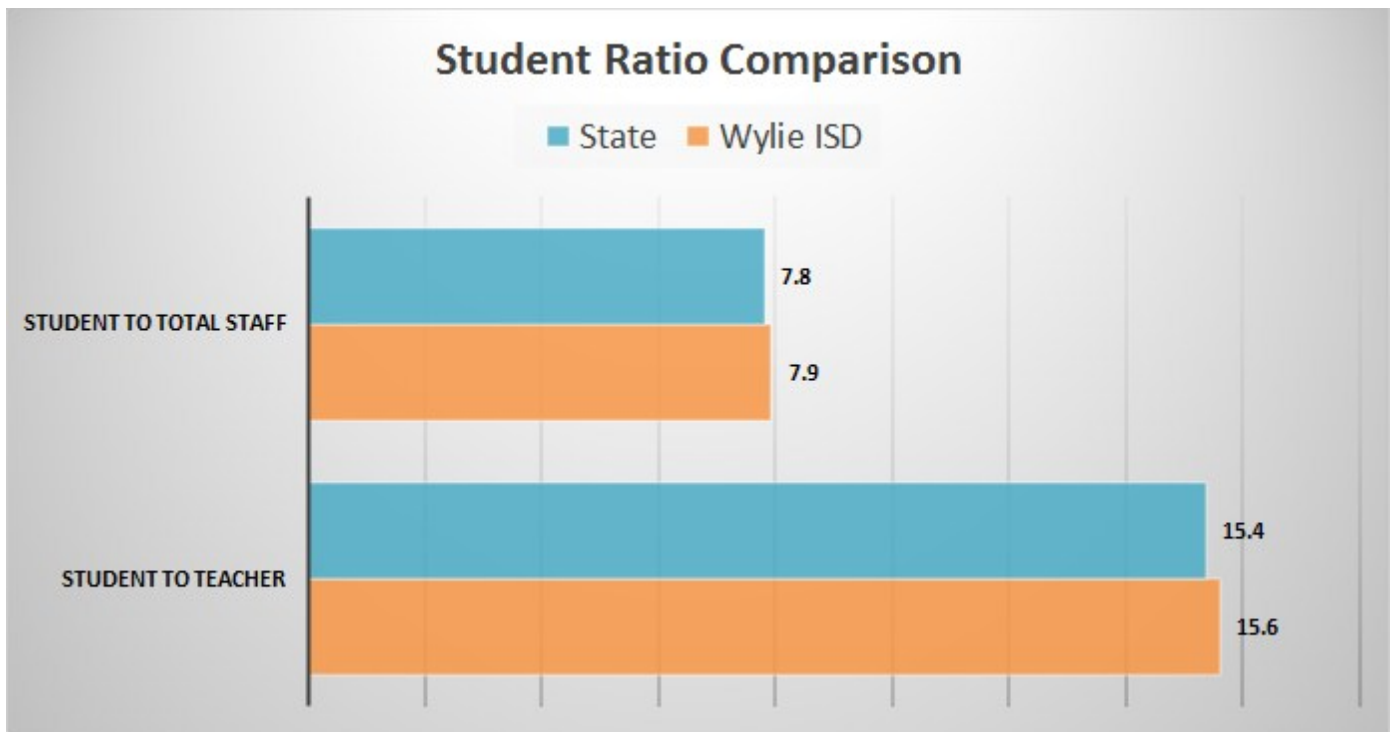
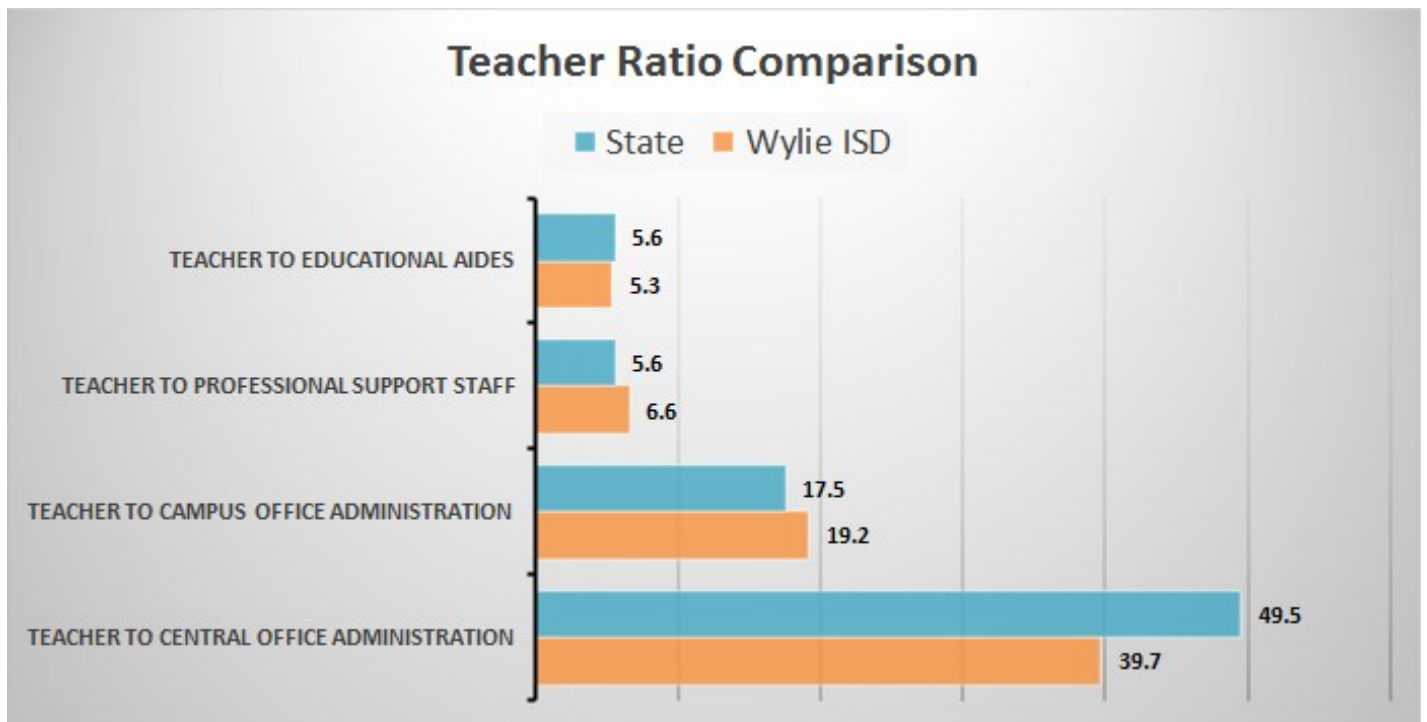


Table 81



Benchmarks (Cont.)

Table 82

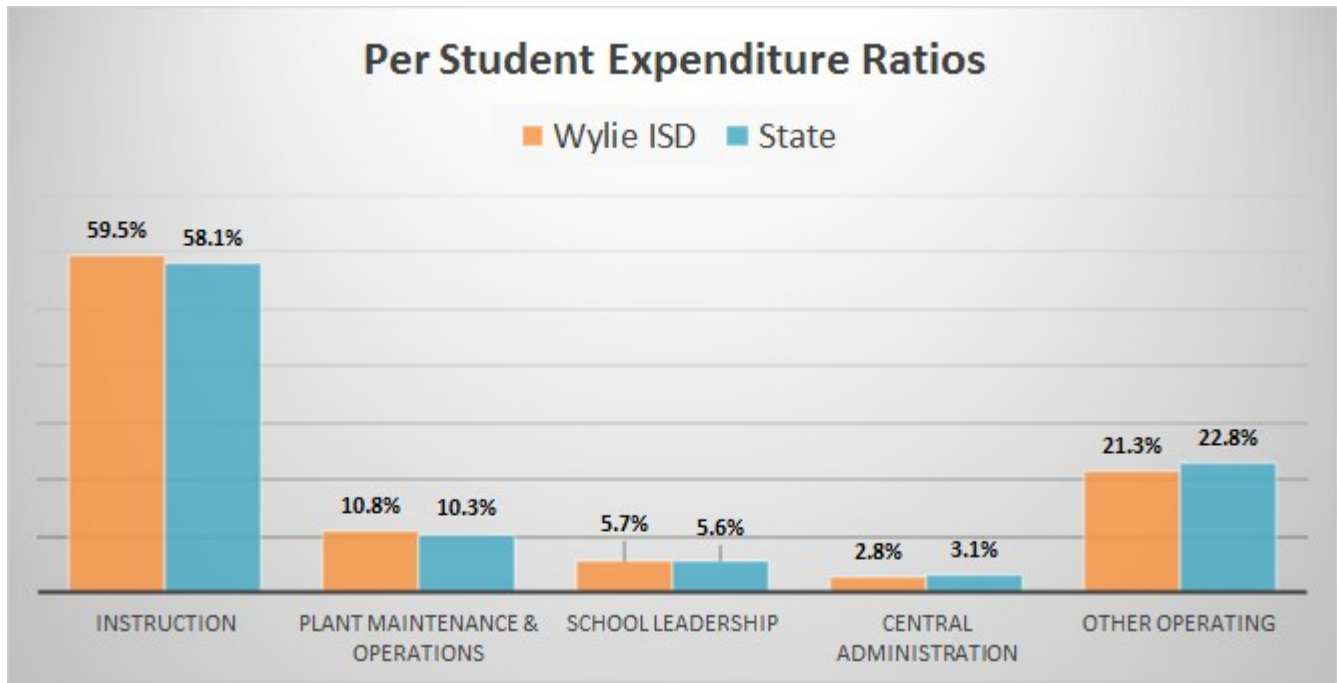
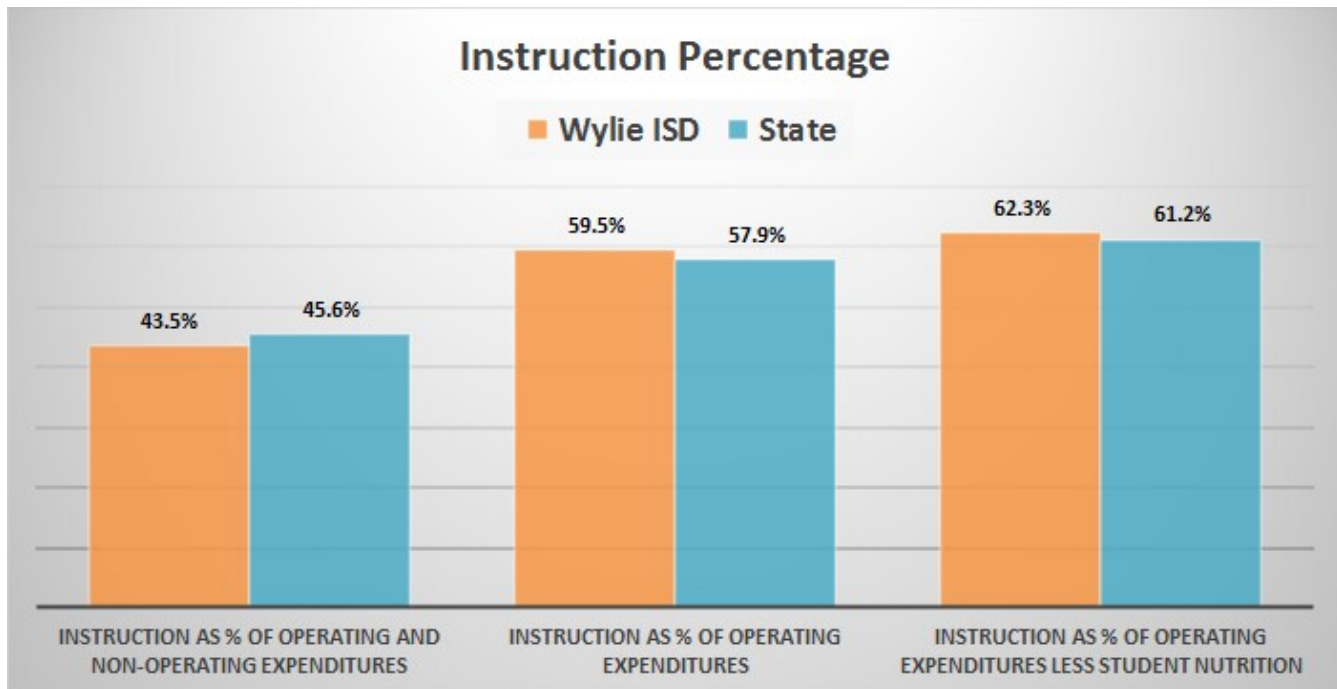


Table 83



Benchmarks (Cont.)

Student Nutrition

The Student Nutrition Department administers the National School Lunch Program and Breakfast Program for all Wylie ISD schools.

Department responsibilities include approving and maintaining applications for federally subsidized lunch and breakfast meal benefits for income eligible students. Based on average daily attendance, the percent of students who participated in the free and reduced price meal program in 2012-13 was 22.2% while 23.8% of students participated in full price meals.

The total reimbursable meals per day dropped by 3.96% from 2011-12 to 2012-13. Overall participation is beginning to equal out in the elementary, intermediate and junior high schools. On a daily basis, about 53.15% of students on these campuses choose a reimbursable meal whereas the high schools serve the majority of meals on an ala cart basis due to the fact that older students prefer the ala carte menu to the plate lunch. Also, during the 2011-12 school year, the seniors were allowed to start having lunch off campus. Through that year and in 2012-13 more seniors participated in that privilege.

Table 83

Reimbursable Lunches Served Per Day

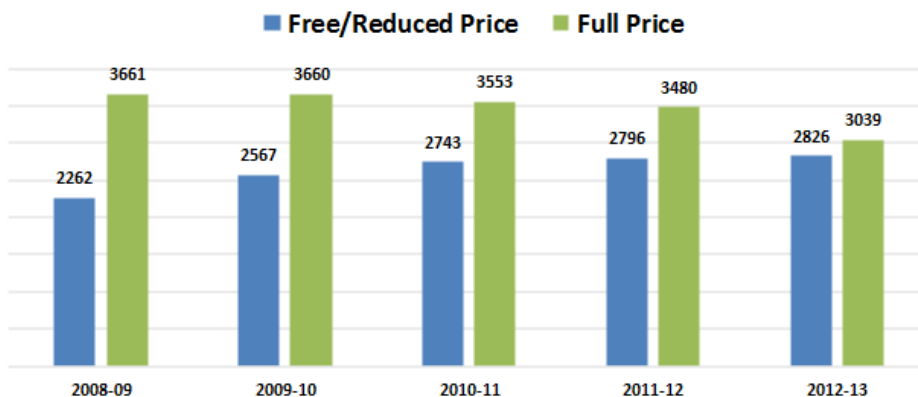
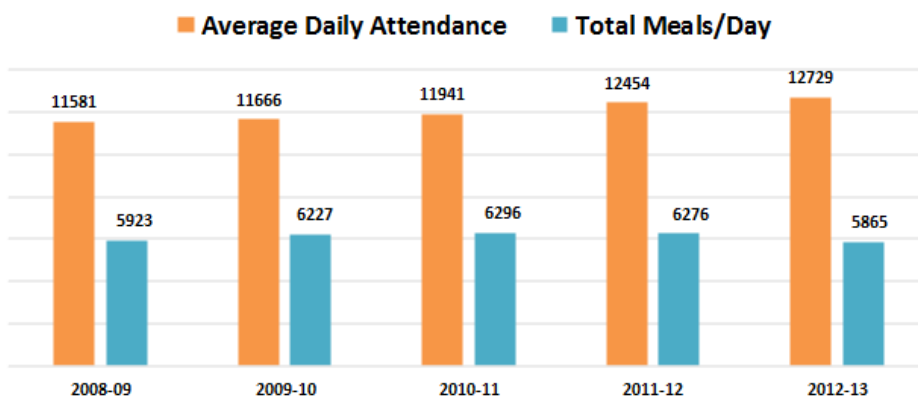


Table 84

Total Meals vs. ADA



Benchmarks (Cont.)

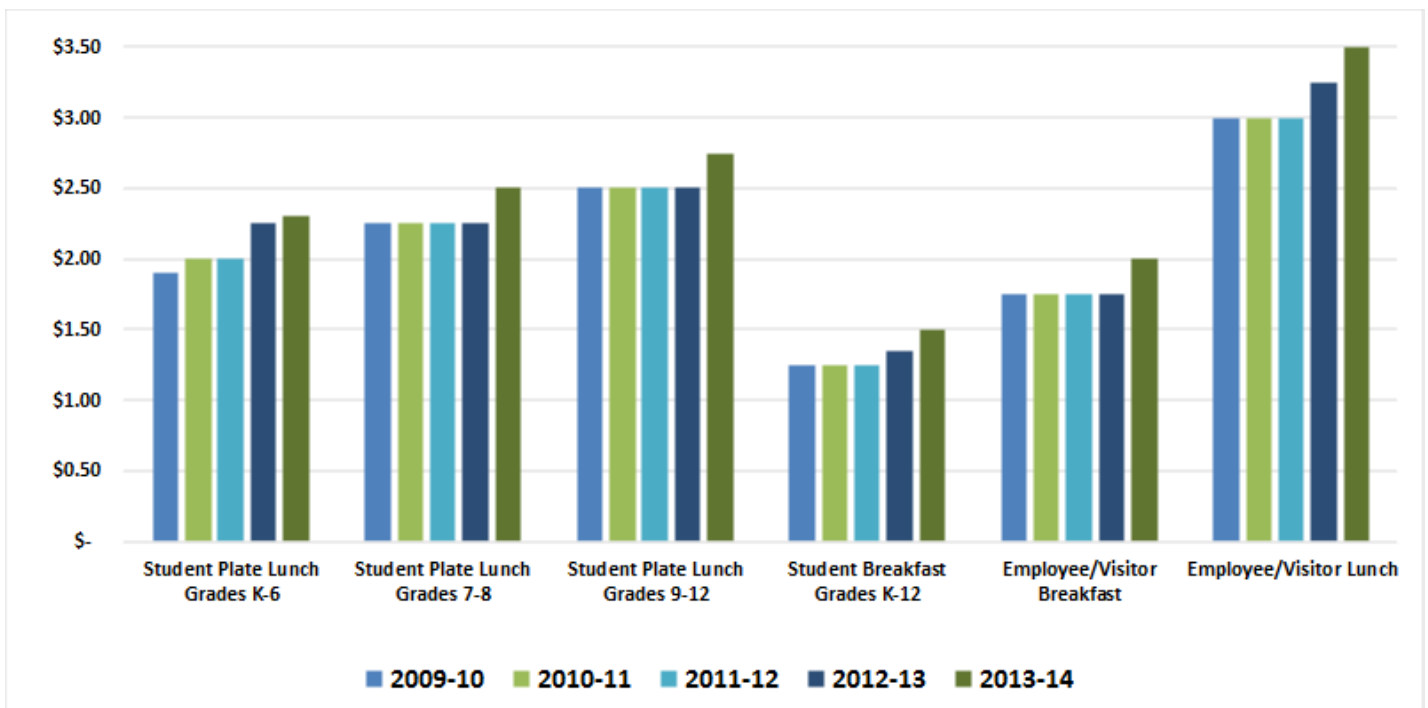
In order for the Student Nutrition Department to remain financially accountable, evaluation of productivity and meal pricing are key factors to monitor. As shown in the chart below, the price for student plate lunches increased by \$0.05 for all grades K-6 and \$0.25 for grades 8-12. Student breakfast grades K-12 increased by \$0.15 while the employee/visitor breakfast and lunch increased by \$0.25

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

Wylie ISD Meal Pricing History

Table 85

	2009-10	2010-11	2011-12	2012-13	2013-14
Student Plate Lunch Grades K-6	\$ 1.90	\$ 2.00	\$ 2.00	\$ 2.25	\$ 2.30
Student Plate Lunch Grades 7-8	2.25	2.25	2.25	\$ 2.25	\$ 2.50
Student Plate Lunch Grades 9-12	2.50	2.50	2.50	\$ 2.50	\$ 2.75
Student Breakfast Grades K-12	1.25	1.25	1.25	\$ 1.35	\$ 1.50
Employee/Visitor Breakfast	1.75	1.75	1.75	\$ 1.75	\$ 2.00
Employee/Visitor Lunch	3.00	3.00	3.00	\$ 3.25	\$ 3.50



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 public 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 location 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

In 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 by 10% between 2008-09 and 2012-13. 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 86

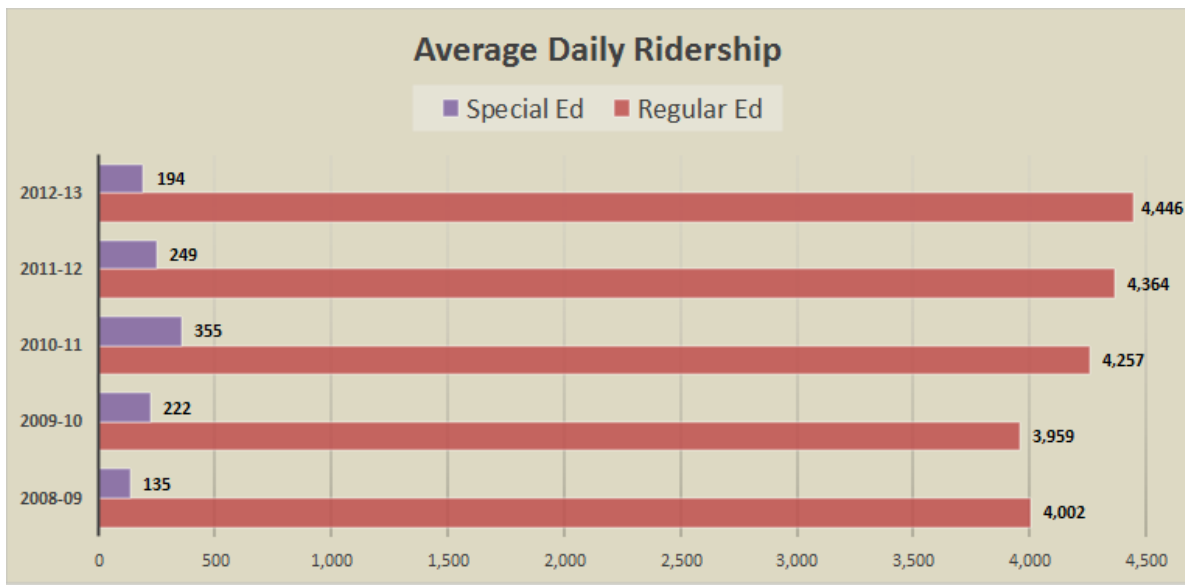
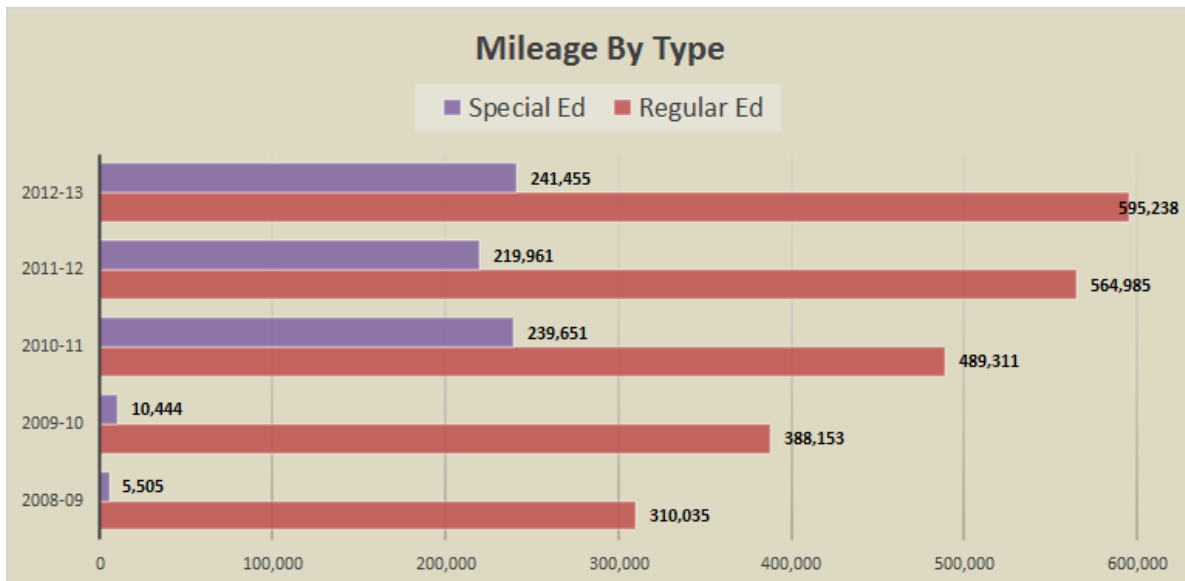


Table 87



Benchmarks (Cont.)

Table 88

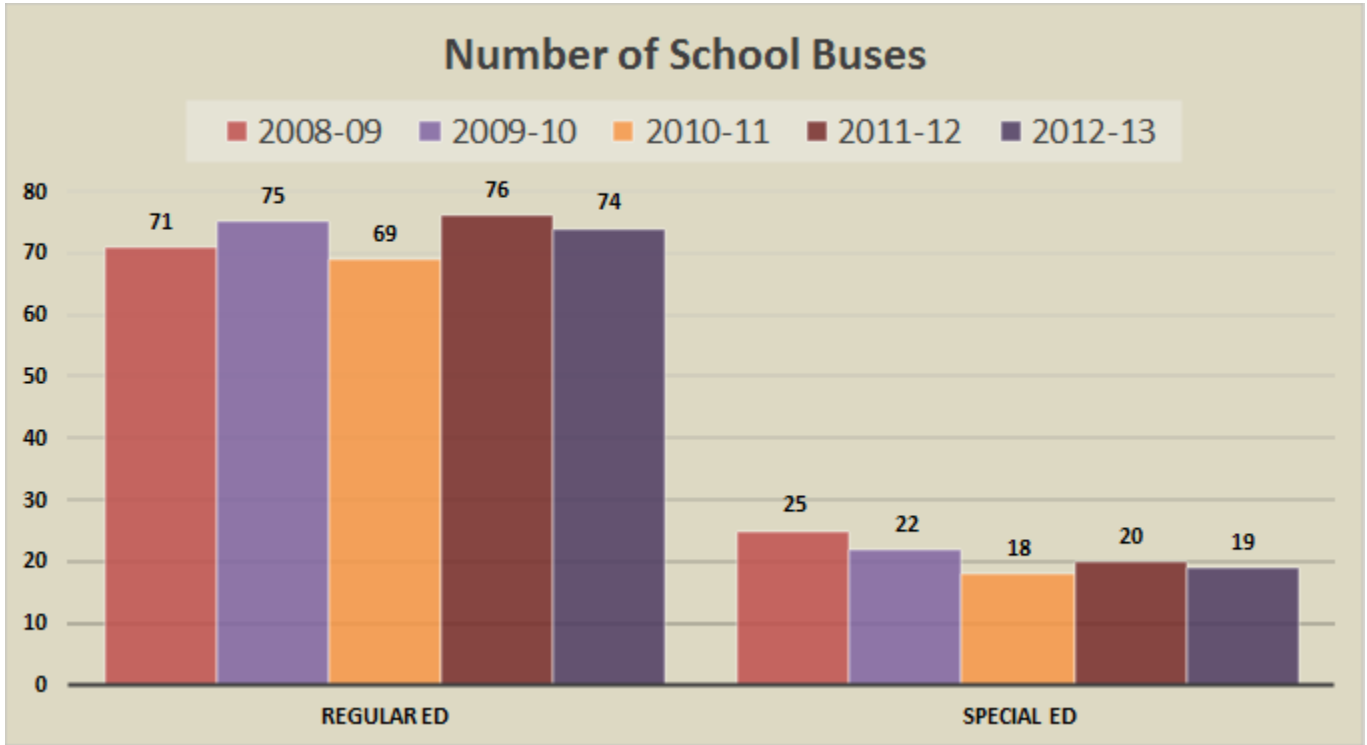
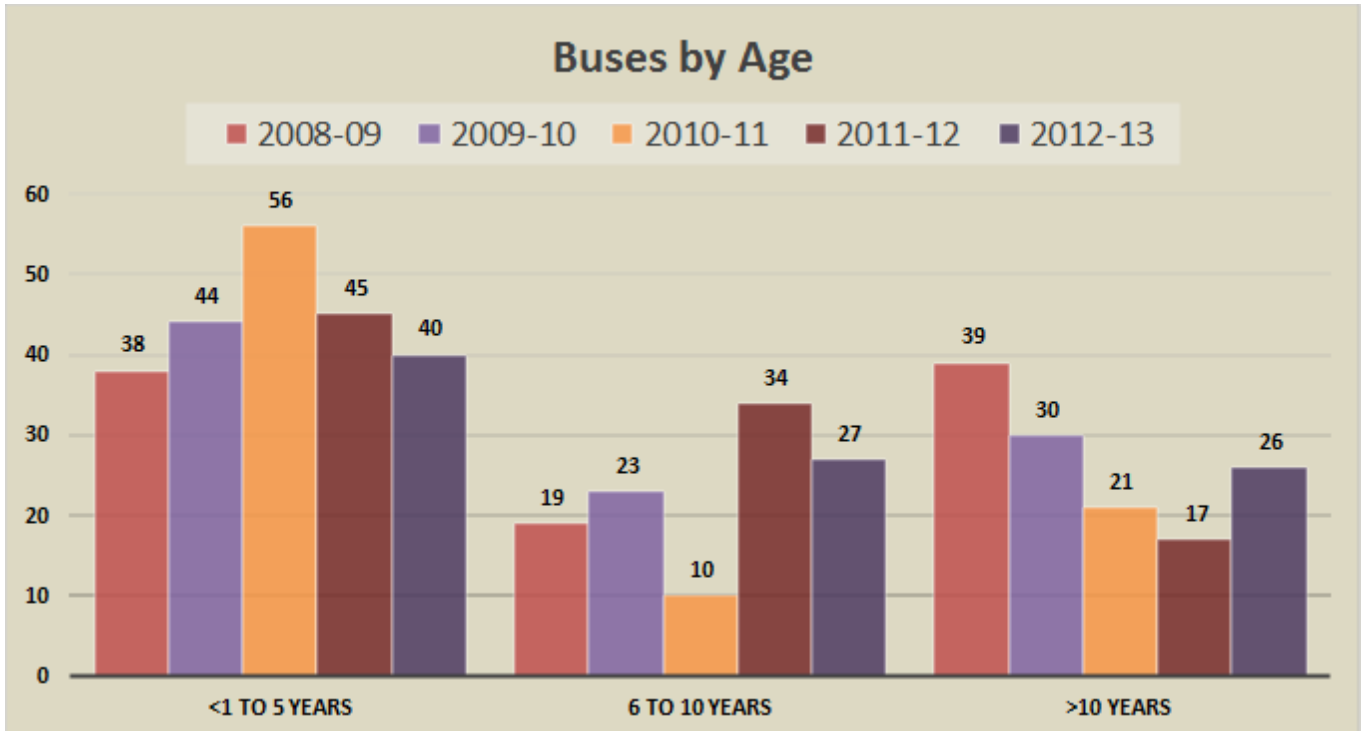


Table 89



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. Workers' compensation coverage is covered under the Texas Association of School Boards (TASB). General and liability coverage is provided 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 2013-14 school year, Wylie ISD has insurable values of \$323,492,136 for buildings and contents. Nine vehicles were sold during the 2012-13 school year and ten were purchased making the total of 147 vehicles for the district. Student data indicates an estimated increase of approximately 320 students from 2012 to 2013.

Table 90

Insurance Coverage Summary	
Arthur J Gallagher Risk Management Services Great American Insurance Company of New York - Underwriter Type: Builders Risk November 9, 2012 – November 9, 2013	\$14,505
Roach, Howard, Smith & Barton Fireman's Fund - Underwriter Type: Property Coverage May 2013 – April 2014	\$167,420
Texas Schools Property/Casualty Type: General Liability/Educators Legal Liability/Crime/Business Auto Coverage May 1, 2013 – May 1, 2014	\$90,001
TASB Risk Management Fund Type: Workers' Compensation September 1, 2013 – August 31, 2014	\$374,315
Texas Student Resources - Marketing Mutual of Omaha – Underwriter Heath Special Risk – Claims Administration Type: Student Accident Insurance – Catastrophic Only August 1, 2013 – July 31, 2014	\$3,679

Instructional Improvement

2013 Accountability Indicators / Significant Changes

A new state accountability system was implemented in the summer of 2013. Unlike the former system, only two ratings were issued in the new system—Met Standard and Improvement Required. All Wylie campuses as well as the district earned the Met Standard rating in 2013.

To earn the Met Standard rating, all campuses had to achieve a standard of performance on four indices:

- Student Achievement—overall passing rate on STAAR/EOC
- Student Progress—growth of individual students
- Closing Performance Gaps—growth of low performing student groups
- Postsecondary Readiness—graduation rate and diploma plans

In addition to earning a rating, campuses also have the opportunity to earn Academic Distinctions in Student Progress, Math Performance, and ELA Performance. In 2013, ten Wylie ISD campuses earned distinctions.

Federal accountability ratings, or Adequate Yearly Progress, have yet to be issued for 2013. The Texas Education Agency submitted a waiver to the US Department of Education in the spring of 2013 requesting significant changes to the method by which AYP is calculated. Federal ratings are delayed pending the outcome of that waiver.

Adoption of Curriculum Framework

For the 2013-14 school year, Wylie ISD will continue to utilize the CSCOPE curriculum framework in the four core content areas—Math, Reading/ELA, Science, and Social Studies. As of September 1, 2013, CSCOPE changed its name to TEKS Resource System (TRS). TRS is a comprehensive, customizable, user-friendly curriculum management system built on the most current research-based practices in the field. Using the Texas Essential Knowledge and Skills as the foundation, TRS provides a guaranteed and viable means of curriculum delivery by bundling the TEKS into appropriately paced units of study. The framework also provides a year-long scope and sequence (Year-At-a-Glance), vertical alignment documents (VADs), and rigorous and aligned assessments. More information on TRS can be found at www.teksresourcesystem.net

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), Advanced Academics (Grades 2-4), 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.

Three 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.

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.

State of Texas Assessment of Academic Readiness

The State of Texas replaced the TAKS (Texas Assessment of Knowledge and Skills) exam with the State of Texas Assessment of Academic Readiness (STAAR) exam in 2011-12. 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. Students who meet minimum requirements are enrolled in advanced courses in Language Arts, Math, and Science. In addition, students take music, physical education, health, and art. Students in grade 6 may choose Band, Choir or Art as a fine arts elective.

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 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 Choice High School. Wylie High School and Wylie East High School currently serves the district’s 9th, 10th, 11th, and 12th grade students.

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 are individualized 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 College. Career technology courses range from Agricultural Science to Culinary Arts to Advanced Computer Applications. Technical dual credit courses through Collin College also help students to bridge education and labor market opportunities. Wylie East and Wylie High School are committed to the success of every student. Individualized educational options, including one-on-one tutoring, are designed to enable every student to graduate. The Wylie High School and Wylie East High School Curriculum Handbooks 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, Engineering, 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 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.



Currently each Wylie ISD high school awards an equal number of scholarships. The annual scholarship awards are as follows:

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

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

The Wylie ISD Board of Trustees annually 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 identified students throughout the district. 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.

Elementary school students are provided with specialized GT services on a weekly basis through a GT specialist who serves two campuses. In addition to this, GT students are in cluster or pod classrooms with teachers who have completed their 30-hour GT training or GT certification.

Intermediate school students are served daily via a GT English/Language Arts class. In addition, intermediate school GT students have the opportunity to take advanced math and science courses. In junior high, students are served through a GT English/Language Arts class as well as Pre-Advanced Placement science and/or social studies. Junior high students may accelerate to Pre-Algebra in 7th grade and Algebra 1 in 8th grade for which they receive high school credit.



The Humanities Program and the Texas Performance Standards Project serve GT students in grades nine through twelve. The Humanities Program is an integrated study of literature, history, music, and art with intensive focus on critical reading and writing skills through the application of analytical thinking skills. High school GT students are encouraged to follow the Distinguished Achievement Degree Plan. Wylie High School and Wylie East High School offer a variety of Advanced Placement courses to meet the academic needs of secondary gifted and talented students.

Instructional Improvement (Cont.)

Learning Specialists

To support the instructional improvement efforts of the district, curriculum and instruction support for teachers and campuses is delivered by 13 Learning Specialists. These content experts model best practices, coach teachers on improving instruction, provide resources, facilitate professional learning, and support the PLC model. The ten elementary campuses are served by 5 Learning Specialists, each specializing in one of the following areas: math, science, social studies, PK-1 ELA, and 2-4 ELA. The intermediate and junior high campuses are served by four Learning Specialists, each specializing in one of the following areas: math, science, social studies, ELA. The two high schools are also served by 4 Learning Specialists, each specializing in one of the following areas: math, science, social studies, and ELA.

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 or parent request. 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.

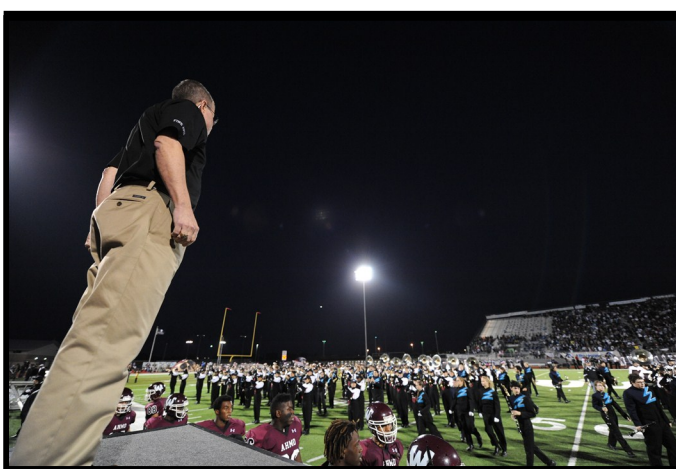
Instructional Improvement (Cont.)

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 grade 12. 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. This past year the WHS Percussion Ensemble was one of two high school programs in the nation selected to perform a showcase concert at the 2012 Percussive Arts Society International Convention.



The Choir programs in Wylie ISD has seen tremendous growth in both quantity and quality in the past several years.

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.

A study was conducted comparing the Intermediate, Junior High and High School Fine Arts budgets using data from 2009-2012. In consultation with principals it was determined that the Director of Fine Arts could more effectively administer these budgets at the district level. For the 2012-2013 school year all secondary fine arts budgets were moved from the campus budgets to the central office. These funds were distributed and managed in a more equitable and efficient manner in support of all fine arts programs. In addition, a long-range plan was developed for major instrument purchases as well as band and drill team uniform replacement.

Instructional Improvement (Cont.)

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,
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.

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.)

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-6)

This program is comprised of Native English Speakers and Native Spanish Speakers (Non ELL and ELL). 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. Seventh grade students who have completed the Two-Way Dual Language 50/50 model are given the opportunity to attend a prep class to test out of Spanish I a & b to gain high school credit.

Traditional Bilingual Education Program (PK Only)

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.

Instructional Improvement (Cont.)

P.E. and Health

Health and Physical Education are important components in the education and well-being of Wylie ISD students.

Students in elementary grades participate in physical education for 135 minutes per week and lessons are guided by use of Frog Lessons, a curriculum developed by physical educators at TCU. Students in grade 6-12 participate in physical education per state guidelines. New components to the Wylie ISD PE program in 2013-14 include training in CPR for all 8th grade students and a new course offering, Outdoor Education, at the high schools.

Health instruction is embedded into core content at the elementary level for all students. At the secondary level, health is incorporated into Science at 6th and 7th grades and is a required half credit at high school. New in 2013-14 is the use of the Wellness and Sexual Health curriculum from Scott and White to meet state requirements for human sexuality instruction.

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, Engineering, 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.

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.

Instructional Improvement (Cont.)

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.)

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.

The 2013-2014 school year will mark the third year in which 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 issues accounts in **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.

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.

Project Based Learning

The components of a 21st 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 21st century education paradigm forces our delivery methods to change.

All three intermediate campuses have implemented a Project Based Learning (PBL) to gauge the academic value of a larger PBL initiative district-wide. The program is geared for a group of 5th and 6th grade intermediate students who will use the PBL instruction style for math, science, English/Language Arts and social studies classes. They use the computers at home to complete homework, do research, and complete assigned projects. Data is collected using Aware, our data disaggregation program at the beginning, middle and end of year. Student grades are monitored through the Skyward grade book system.

21st 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

Instructional Improvement (Cont.)

Project Based Learning (cont.)

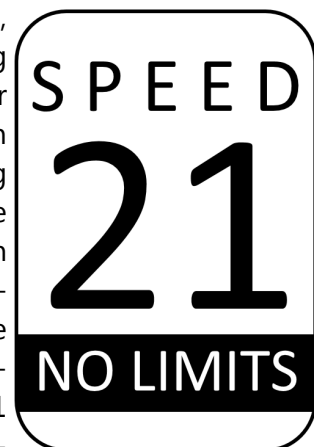
These skills can be enhanced by the addition of a personal wireless laptop computer to use throughout the school day. Students are invited to bring their own wireless enabled devices or access a campus owned machine, if needed. Through the use of online instructional resources in the four core academic areas, coupled with professional development for their teacher to design technology-enhanced learning activities, Project Based Learning has the potential to assist our students in acquiring 21st century academic skills to make them productive, technology literate, employable citizens in the future.

Some of the anticipated intended outcomes of this 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

Speed 21

As a result of the work of a district Technology Immersion Committee, the Speed 21 Instruction Technology program was created and is being implemented beginning with the 2013-14 school year. This three year program is launching with a pilot team of 50 teachers who have been identified as “forward thinking teachers who are innovative by adding student based technology activities into their lessons, and adapt to the needs of our digital age kids.” These teachers have participated in additional professional learning as well as designed over 200 technology infused lessons that they will use throughout the school year. The goal of Speed 21 is to design instructional technology that is as indispensable to teachers as the Smartphone is to its users. Each Speed 21 classroom is being equipped with additional technology tools including a teacher tablet laptop, additional student devices, interactive projects and teacher and student software tools to support the lesson plan goals of the program. The goal is for every district classroom to be a Speed 21 classroom with three years.



Instructional Improvement (Cont.)



Comprehensive Socio-Emotional Character Development

A movement in our schools that fosters ethical, responsible and caring young people through an emphasis on the values of our Wylie ISD community—This is “The Wylie Way”.

Wylie ISD launched *The Wylie Way* in 2012. The movement encompasses a comprehensive socio-emotional development plan including a plethora of elements such as character, mentoring, strengths, and planning for the future.

The Wylie Way is built on the foundations of:

- Relationships
- Wylie Essentials of Behavior
- Preparing for Prosperity with College & Career Awareness/Readiness
- Caring, Giving, and Service Learning
- Celebrating

The full, multi-year process of implementation includes teams of key faculty and staff for each of the foundations. Activities and events will occur at the district, campus, and classroom levels. In addition, key community members will be involved in helping to foster and support the tenets of *The Wylie Way* in their local organizations and businesses.

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



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, Wylie ISD’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 participant’s leadership capacity to positively impact the WISD learning organization.
- Gaining personal understanding of one’s leadership strengths and potential barriers.
- Building leadership skills.
- Developing advocacy skills.

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 align with the seven domains of the Teacher Leader Model Standards:

- **Domain I:**
Foster a collaborative culture to support educator development and student learning
- **Domain II:**
Access and use research to improve practice and student learning
- **Domain III:**
Promote professional learning for continuous improvement
- **Domain IV:**
Facilitate improvements in instruction and student learning
- **Domain V:**
Promote the use of assessments in instruction and student learning
- **Domain VI:**
Improve outreach and collaboration with families and community
- **Domain VII:**
Advocate for student learning and the profession

Instructional Improvement (Cont.)

Teacher Leader Academy (cont.)

To date, over 125 teachers have graduated from the program and we anticipate 25 more to graduate in May 2014. 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.



Data-Driven Decisions

Relevant & Rigorous Instruction

Increased Learning Time

Valuable Professional Development

Effective Leadership

Effective Leadership

Valuable Professional Development

Increased Learning Time

Academic Assessment & Accountability

Wylie ISD Philosophy of Assessment

In Wylie ISD, we believe that aligned, common assessments have a clear and necessary purpose – to improve student learning. We commit to:

- implementing assessments consistently and with fidelity across campuses
- providing clear expectations for all
- collecting and using data to improve instruction, to drive student learning, and to monitor the validity and implementation of the curriculum
- providing assessment feedback to students and parents to enhance learning

The non-negotiables of the Wylie ISD Assessment Plan include:

An appropriate balance between formative and summative assessments – Formative assessments (for learning) will be on-going and will build student understanding. Summative assessments (of learning) will measure the effectiveness of instruction. Both will provide a variety of data that learning exists.

Horizontal and vertical alignment – Common formative and summative assessments will be administered at all campuses in each of the 4 core content areas with the ultimate goal of providing post-secondary readiness for all students. These assessments will be aligned to the district adopted TRS curriculum framework.



Data used to improve student learning and instruction– District approved data protocols will be used to review, reflect, and act to adjust instruction, to drive student learning, and to monitor the validity and implementation of the curriculum.

Professional Development and Support – On-going professional development and support in assessment theory, practices, and data will be provided to all educators.

Academic Assessment & Accountability (Cont.)

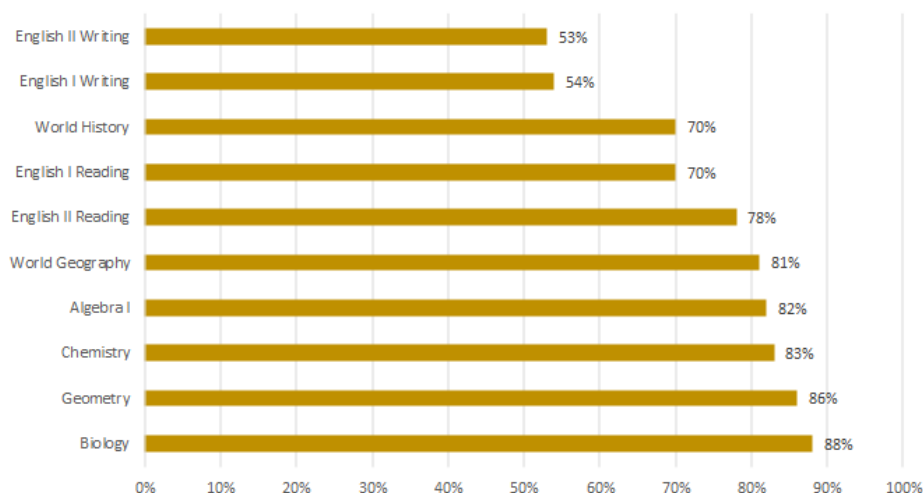
State of Texas Assessment of Academic Readiness

The STAAR test replaced the Texas Assessment of Knowledge and Skills for grades 3-9 starting in the 2011-2012 school year. In 2012-13, students in grade 10 took STAAR as well. The phase in of STAAR will be complete in 2013-14 when it is administered to students in the 11th grade for the first time. 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.

As a result of legislation passed in the spring of 2013, the number of STAAR tests at high school was reduced from 15 to 5.

Table 91

Spring 2013 STAAR End of Course Satisfactory Results	
Biology	88%
Geometry	86%
Chemistry	83%
Algebra I	82%
World Geography	81%
English II Reading	78%
English I Reading	70%
World History	70%
English I Writing	54%
English II Writing	53%



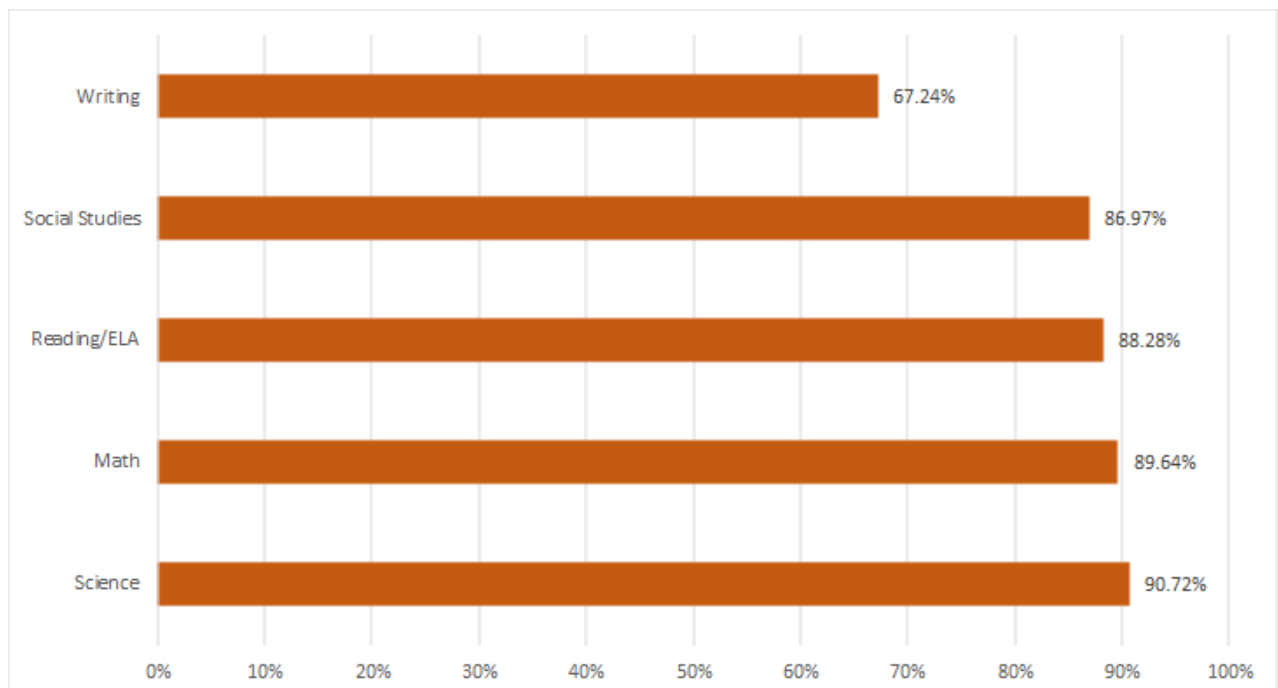
Academic Assessment & Accountability (Cont.)

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.

Table 92

2013 STAAR Results	
Math	89.64%
Reading/ELA	88.28%
Writing	67.24%
Science	90.72%
Social Studies	86.97%



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.

AIMSweb

Beginning in 2012-13, students in grades K-6 were assessed in reading and math using AIMSweb. In 2013-14, students in grades 7 and 8 will also be assessed. This state approved instrument is used to measure developmental skills in both reading and math. It provides for early identification of skills, 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 kindergarten and grade 3.

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 2014, students in grades 5 and 8 will be required to pass STAAR Reading and STAAR Math to be promoted to the next grade.

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 satisfactory score on each of five STAAR End-of-Course assessments.

Academic Assessment & Accountability (Cont.)

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

The PSAT[®]/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 93

PSAT Historical Data 2008-2012 for Wylie ISD

	2008-09	2009-10	2010-11	2011-12
Critical Reading				
11th Grade	49.0	48.8	50.2	54.0
10th Grade	46.6	42.5	41.4	42.6
Math				
11th Grade	51.4	51.2	55.1	55.9
10th Grade	49.0	45.6	45.5	43.9
Writing Skills				
11th Grade	47.7	47.4	48.8	51.6
10th Grade	44.5	41.3	39.1	39.8
National Merit Awards				
Merit Finalists	0	0	1	1
Semi-Finalists	0	0	0	2
Commended Students	8	2	4	6
Achievement Program	0	0	0	3
Hispanic Recognition	1	1	2	3

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 94

SAT Historical Data 2008-2012

Year	Critical Reading			Math			Writing		
	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District
2012	496	474	486	514	499	519	488	461	463
2011	497	479	485	514	502	517	489	465	460
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

Academic Assessment & Accountability (Cont.)

ACT—American College Test

The ACT[®] 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 95

ACT Historical Data 2008-2012

	Reading			Science			English			Math		
Year	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District
2012	21.3	20.8	22.1	20.9	20.8	22.3	20.5	19.6	20.9	21.1	21.4	23.0
2011	21.3	20.7	23.1	20.9	20.8	23.1	20.6	19.6	22.0	21.1	21.5	23.8
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

	Composite Scores		
Year	Nat'l	State	District
2012	21.1	20.8	22.2
2011	21.1	20.8	23.1
2010	21.0	20.8	22.0
2009	21.1	20.8	22.4
2008	21.1	20.7	21.9

Accomplishments

Congratulations to the Graduates of 2013



The Wylie Way Influencing Our Young People

From Draper Intermediate:

Dena Murray's sixth grade GT math class was beginning to set class goals in "Think Through Math" an electronic opportunity offered by the state for students to enhance/enrich their math skills. The state allows classes of students to select a "class" reward to receive if they achieve their goal. The class of students can select one from the following: Class pizza party/Pizza Hut, Class pizza party/Pappa Johns or \$50 gift card from Walmart to purchase anything from Walmart for the class.

Mrs. Murray shared the three reward options with her class and ask them to think about it and they would take a class vote. There was a buzz of voices in the room indicating that pizza would likely be the first choice when the vote was taken. One young man raised his hand and when called on by the teacher shared out loud that he was allergic to pizza. Mrs. Murray thanked him for letting her know and responded that he would work something out if the class achieved the goal that was set. Mrs. Murray then called for the class vote. As she called both options for pizza no hands went up. When she named the Walmart gift card every students hand in the classroom went up. It was unanimous! The students then ask Mrs. Murray if she would mind picking up \$50 of food and snacks from Walmart for the class to celebrate their accomplishment.

Mrs. Murray shared that it brought tears to her eyes that students chose to give up a favorite (pizza) for one of their classmates so he could be a part of the group and celebration of a class achievement. Mrs. Murray's sixth grade GT class is

"The Wylie Way!"



Accomplishments (Cont.)

2013 Miss Pearl Birmingham Scholars Named

Wylie ISD is pleased to announce the Pearl Birmingham Scholars for 2012-2013. Eight students from Wylie East and eight from Wylie High were honored for their selections at a banquet held on May 14 at the Hyatt Place in Garland.



These students wrote autobiographies and were interviewed by the judges who evaluated their grades and SAT/ACT scores. To be eligible, the Birmingham Scholars must also have received all their grades from a Wylie ISD High School, be in the top 10 percent of their class and must be of good moral character.

"Each student should be proud to be forever among the elite at Wylie ISD...a Birmingham Scholar," said Amy Millis, Wylie ISD Director of Academic and Career Connections.

This year's judges were Dr. Cole McClendon, Superintendent of Community ISD; Laura Jobe, Administrative Officer for Communications Mesquite ISD and Sara Bonser, Assistant Superintendent for Student & Family Services Rockwall ISD.

The Pearl Birmingham Scholarship Fund was established in 1947 by T.F. Birmingham to comply with a request by his sister, Pearl Birmingham. Affectionately known as "Miss Pearl," she spent most of her life teaching in the Wylie area. In her will she left 1,000 shares of common stock in the Standard Oil Company of Ohio to fund an annual scholarship for an outstanding Wylie High School graduate. The first scholarship amount was awarded in 1948 for \$1,000.

Now in its 66th year, the fund will allocate six \$15,000 scholarships and ten \$2,500 awards.

Congratulations to 2012-2013 Birmingham Scholars!



From Wylie East High School (clockwise from back left): Kaleena Pickett, Kevin Saygi, Aubree' Keller, Kayla Mayberry, Jack Huey, Leslie Snider, Breanna Figuly and Desiree Cruz.

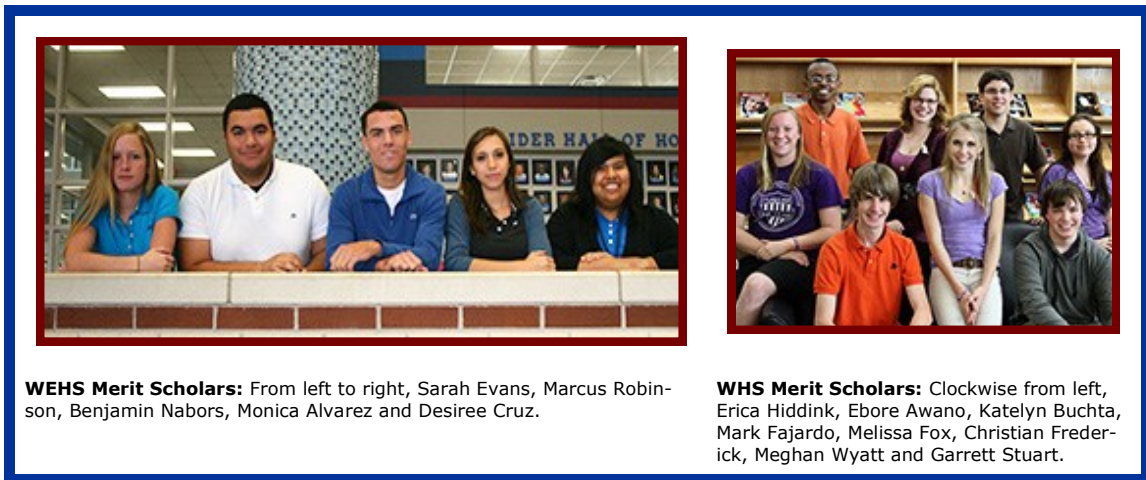


From Wylie High School (clockwise from back left): Victor Vinh, Christopher Dessert, Sally Schmidt, Gabriela Aguilar, Meghan Wyatt, Leah Benator, Erica Hiddink and Katelyn Buchta.

Accomplishments (Cont.)



The National Merit Scholarship Program and The College Board recently released the names of those students who earned academic recognition for their performances on the Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT®)-a test which serves as an initial screening of approximately 1.5 million entrants each year.



WEHS Merit Scholars: From left to right, Sarah Evans, Marcus Robinson, Benjamin Nabors, Monica Alvarez and Desiree Cruz.

WHS Merit Scholars: Clockwise from left, Erica Hiddink, Ebore Awano, Katelyn Buchta, Mark Fajardo, Melissa Fox, Christian Frederick, Meghan Wyatt and Garrett Stuart.

Meghan Wyatt and **Christian Frederick**, both from Wylie High, have been named National Merit Semifinalists, representing the top one-third of the 50,000 high scorers in the nation. They will vie for a Finalist distinction by completing rigorous requirements and meeting high academic standards. Finalists are named in the Spring of 2013 and only 15,000 students in the nation achieve this selection

Equally significant are the Wylie students who achieved National Commended status. From Wylie High School, they were **Erica Hiddink, Katelyn Buchta, Melissa Fox and Garrett Stuart**. From Wylie East High School, Sarah Evans and Benjamin Nabors also shared the honor. Although they do not continue in the National Merit competition, they are eligible for special scholarships sponsored by corporations and businesses.

Both high schools also had students recognized for special scholarship considerations. **Monica Alvarez, Desiree Cruz (WEHS)** and **Mark Fajardo (WHS)** are National Hispanic Scholars and are among the 5,000 highest-scoring students from approximately 235,00 Hispanic/Latino students who took the PSAT/NMSQT® and achieved a cumulative grade point average of 3.0 or higher at the end of their junior year.

Finally, Wylie High Senior **Ebore Awano** and Wylie East Senior **Marcus Robinson** were commended for their academic performance by National Achievement Scholarship Program that recognizes outstanding black students. The program operates concurrently with the National Merit Scholarship program but provides separate scholarship opportunities for the top students.

Accomplishments (Cont.)

Wylie ISD Named to AP Honor Roll

The Wylie ISD has been named to the 3rd Annual AP District Honor Roll, one of only 12 districts from Texas to earn this prestigious distinction. A total of 539 schools districts across the U.S. and Canada have been recognized by the College Board with placement on the 3rd Annual AP® District Honor Roll for simultaneously increasing access to Advanced Placement® course work while increasing the percentage of students earning scores of 3 or higher on AP Exams.



Achieving both of these goals is the ideal scenario for a district's AP program because it indicates that the district is successfully identifying motivated, academically prepared students who are likely to benefit most from rigorous AP course work. More than 90 percent of colleges and universities across the U.S. offer college credit, advanced placement or both for a score of 3 or higher on an AP Exam — which can potentially save students and their families thousands of dollars in college tuition.

"We are extremely proud of our students who have worked hard, studied hard and took the advanced classes and AP tests designed to help them succeed beyond Wylie High and Wylie East," said Dr. David Vinson, Wylie ISD Superintendent. "This honor also reflects the commitment of our staff and administrators to involve more students in the AP process ensuring every student reach his or her full potential."

Helping more students learn at a higher level *and* earn higher AP scores is an objective of all members of the AP community, from AP teachers to district and school administrators to college professors. Many districts are experimenting with a variety of initiatives and strategies to determine how to expand access and improve student performance simultaneously.

Wylie ISD Students Selected for All-State Band

The following musicians earned a spot on the Texas Music Educators Association's (TMEA) **All-State Band**:

- **Jordan Conner** (12th grade)Bassoon – Wylie High School
- **Luke Dailey** (12th grade)Trumpet – Wylie East High School
- **Brian Mendez** (11th grade)Trumpet – Wylie High School
- **Kerri Shomette** (12 grade)Flute – Wylie High School
- **Miranda Smith** (12th grade)Clarinet – Wylie East High School (**3rd year to earn a position**)
- **Victor Vinh** (12th grade)Clarinet – Wylie High School (**third year to earn a position**)

All-State is the highest honor a Texas music student can receive. More than 1,500 musicians are selected from more than 55,000 who audition to perform in one of 13 ensembles (bands, orchestras and choirs). Beginning with auditions that are hosted by 28 TMEA Regions, individual musicians perform selected pieces for a panel of judges who rank the instrument or vocal part. Top ranking musicians then advance to compete in one of seven area contests for selection to the All-State Band or Music Group.

Wylie ISD's six students will travel to San Antonio to rehearse and perform at the TMEA Clinic and Convention on February 16.

Kudos to these outstanding musicians and their directors, Todd Dixon from Wylie High School and Glenn Lambert from Wylie East High School!

Accomplishments (Cont.)



Wylie ISD Honors Veterans

The Wylie ISD Junior AFROTC held its annual Veteran's Day program on Monday, November 12 at Wylie ISD Stadium. The cadet corps from both Wylie high schools took part, along with representatives of each branch of the United States Armed Forces. Approximately 4,000 people attended, including students from several campuses, community members, and the guests of honor... our veterans.

The program included recognition of veterans by era, a salute to each branch of the military, a formal Pass and Review and the playing of Taps.

Wylie East National BPA Award Winner

Congratulations to Wylie East Junior Hannah Proctor for placing first in Legal Office Procedures at the NATIONAL Business Professionals of America (BPA) Conference held May 7-12, in Orlando, Florida. Hannah also received the Ambassador Torch Award along with classmates Joshua Garza, Haley Rasmussen, Brooke Lopez, Hai Phan, Andres Alvarado and Kaylee Hicks. Hai Phan also earned the Member Recruiter Award.

Wylie High School had two students recognized at the national conference, both receiving the Ambassador Torch Award. They are Lauren Spear and Taylor Manatsa.

The Wylie East BPA advisor is Ted Stephens and the Wylie High advisor is Terry Harbison.

Kudos to both schools for representing Wylie ISD on a national level!



Accomplishments (Cont.)

The Wylie ISD 2013 Elementary and Secondary Teachers of the Year



The Wylie Independent School District revealed its top teachers for 2013 during the 35th Annual Chamber of Commerce Banquet held Saturday, January 26, at the Hyatt Place in Garland. **Atlanta Tigert**, Art Instructor at Davis Intermediate was named Elementary Teacher of the Year and **David Shipp**, Physics/Advanced Physics Instructor at Wylie East was selected Secondary Teacher of the Year.

"This year's representatives were among the best we have seen," said Rae Jackman, Co-Chair of the selection committee. "It was difficult to have to select only one in each category."



Superintendent of Schools, David Vinson, emceed the District's part of the event and introduced each candidate. He opened the envelopes surprising Atlanta Tigert and David Shipp with the titles of the 2013 Wylie ISD Elementary and Secondary Teachers of the Years.

"I am so humbled to be honored and grateful to be in a profession that touches so many lives," commented Mrs. Tigert. "I am also super excited to represent elementary and fine arts educators."



David Shipp, who was attending his brother's wedding in Pennsylvania and unable to attend the banquet, received his news via Facetime. His wife, Rachel, attended on his behalf and used her cell phone to connect with him when the award was presented.

"You have no idea how undeserving and yet, honored, I feel to receive this award knowing the professionalism and caliber of character found in the other teachers in this district," Mr. Shipp shared later. "I'm proud to represent Wylie to the best of my ability."

Mrs. Tigert and Mr. Shipp advance to the next level, the Region X Teacher of the Year Program. They will compete against candidates representing more than 60 school districts in the counties of Grayson, Fannin, Collin, Hunt, Dallas, Rockwall, Ellis, Kaufman and Van Zandt. Judging for the regional honors is in July with winners being announced in August.

Accomplishments (Cont.)

Paraprofessionals of the Year

A Drum Roll Please... Wylie ISD was pleased to announce the 2012-2013 District Paraprofessionals of the Year are **Jessica Alvarez-Calderon** (Elementary) of Whitt Elementary and **Tammy Baldwin** (Secondary) of Achieve Academy. Both were surprised by a posse of fans at their campuses today, each were presented with balloons and flowers.



Jessica with her son, Armand



Tammy with the Transition to Life Students

Jessica and Tammy were selected by a panel of judges who interviewed all campus winners this past Wednesday. They, along with their peers, will be recognized at the Annual Galaxy Awards Banquet scheduled for Friday, May 10, 6:30 p.m. at the Hyatt Place in Garland.

Congratulations not only to **Jessica and Tammy**, but all the campus paraprofessionals of the year!

We are so proud of you all!

Elementary Winners

- **Beatriz Gutierrez** - Akin Elementary
- **Christi Cox** - Birmingham Elementary
- **Linda Moody** - Cox Elementary
- **Tiffany Barber** - Davis Intermediate
- **Michele Goldberg** - Dodd Elementary
- **Lucy Wade** - Draper Intermediate
- **Emily Stephenson** - Groves Elementary
- **Dani Smith** - Harrison Intermediate
- **Cheryl Holder** - Hartman Elementary
- **Israel Santiago** - Smith Elementary
- **Teresa Watts** - Tibbals Elementary
- **Suzanne Wright** - Watkins Elementary

Secondary Winners

- **Jaimi Deere** - Burnett Junior High
- **Merrill Young** - Cooper Junior High
- **Teresa Ponce** - McMillan Junior High
- **Christi Hannon** - Wylie East High School
- **Nancy Byrd** - Wylie High School

Accomplishments (Cont.)

Wylie ISD Celebrates Teacher Leaders

The Wylie ISD recognized the 25 newest graduates of the Teacher Leader Academy (TLA) at a banquet May 9. 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 Teacher Leader Academy program has been instrumental in helping our district meet its vision statement which is 'Unified for Excellence,' said Melissa Heller, Wylie ISD's Director of Staff Development. "Through the Academy learning experience participants are able to build their leadership skills to positively impact the students and staff they serve each and every day."

The goals and learner outcomes for TLA include:

- Develop participant's leadership capacity to positively impact the WISD learning organization.
- Gain personal understanding of one's leadership strengths and potential barriers.
- Build leadership skills.
- Develop advocacy skills.

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 are based on the national Teacher Leader Model Standards: <http://www.teacherleaderstandards.org/> and cover topics ranging from accessing and using research to improve practice and student learning, facilitating improvements in instruction for continuous improvement to advocating for student learning and the profession.

Members of the 2013 Wylie Teacher Leader Academy include:

Wylie High School

Anne Jones

Reanel Merriman

Tedra Ault

Teri Harrington

Wylie East High School

Shannon Ainsworth

McMillan Junior High

Brooklyn Monnat

Seth Alpert

Harrison Intermediate

Julie Leverington

Draper Intermediate

Amanda Brooks

Kailee Fodge

Bobbie Gambil

Michelle Oeltjen

Jennifer Sanchez

Birmingham Elementary

Stephanie Greene

Hannah Wigington

Cox Elementary

Kim Reiter

Hartman Elementary

Natalie Fritsche

Smith Elementary

Christina Towery

Tibbals Elementary

Cody Gibson

Amy Swanson

Watkins Elementary

Erin Perkins

Julie Sandy

Whitt Elementary

Misty Jenkins

Kristin Stevens

Kristi Williams

"This year's class was exceptional," added Heller. "They were actively engaged with the session topics and activities and were able to apply their learning and advocate for their profession in meaningful, impactful ways. I am excited to see the continued application of their learning as they continue to grow their leadership skills, both personally and professionally."

As of May 2013, more than 100 teachers have graduated from the program.

Accomplishments (Cont.)

Finance Division Awards and Recognitions



Financial Integrity Rating System of Texas (FIRST)

Tenth Consecutive Year of Recognition from the Texas Education Agency



Award of Merit in Purchasing Operations for 2011-12 and 2012-13 by the Texas Association of School Business Officials.



Texas Comptroller Leadership Circle Gold Member Award for fiscal years 2009-10, 2010-11, 2011-12, & 2012-13



Award recipient for “2012-2013 Distinguished Budget Presentation” as well as “Excellence in Financial Reporting” presented by the Government Financial Officers Association for its comprehensive annual financial report (CAFR). This was the fourth year for both awards.



**The Meritorious Budget Award
2008-9, 2009-10, 2010-11,
2011-12, 2012-13
and
Certificate of Excellence in
Financial Reporting
2008-09, 2009-10, 2010-11, 2011-12**

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.



