

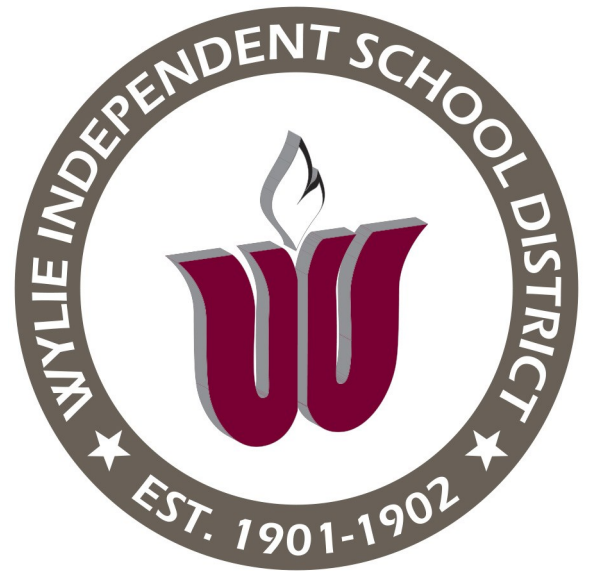
Wylie Independent School District

2012-2013 Official Budget
Wylie, Texas, Collin County



Adopted June 18, 2012
www.wylieisd.net

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





Association of School Business Officials International

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Reston, VA 20190-4200

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www.asbointl.org

December 14, 2011

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

Dear Mr. Miller:

The Association of School Business Officials (ASBO) International is pleased to announce that Wylie Independent School District has received ASBO's Meritorious Budget Award for its 2011-2012 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. 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 Meritorious Budget Awards program.

Sincerely,

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 system budget
for the Fiscal Year 2011-2012.

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

A handwritten signature in blue ink, reading "Chuck Lindauer".

President

A handwritten signature in blue ink, reading "John D. Russo".

Executive Director



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

December 18, 2011

Mr. Brian Miller
Assistant Superintendent for Business Operations
Wylie Independent School District
951 South Ballard Road
Wylie, TX 75098

Dear Mr. Miller:

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 Independent School District

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:

Mr. Brian Miller
December 18, 2011
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, 2011**. 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,



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, 2011

Linda C. Dandow Jeffrey R. Emer

President

Executive Director



The Government Finance Officers Association
of the United States and Canada

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

Wylie Independent School District, Texas



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

Executive Director

Date

December 18, 2011



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Introductory Section



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
Michele Trongaard, RTSBA, CPA, Interim Chief Financial Officer
Don Pool, Interim Executive Director of Operations

Officials Issuing Report

Michele Trongaard, RTSBA, CPA, Interim Chief Financial Officer
Kathy Lipe, CTSBS, Accountant

WYLIE INDEPENDENT SCHOOL DISTRICT

Consultants & Advisors

Auditors

Edgin, Parkman, Fleming & Fleming, PC

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

Bond Counsel

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

717 North Harwood, Suite 900
Dallas, TX 75201

Financial Advisor

Southwest Securities, Inc.

1201 Elm Street, Suite 3500
Dallas, TX 75270

General Counsel

Walsh, Anderson, Brown, Schulze
& Aldridge, PC

6300 LaCalma, Suite 200
Austin, TX 78752

Depository Bank

Inwood National Bank

200 S. Highway 78
Wylie, TX 75098

Architects

PBK Architects

14001 North Dallas Parkway,
Suite 400
Dallas, TX 75240

Executive Summary

We are pleased to present the 2012-13 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 fifth time to determine its eligibility for this award.

In addition to submission to ASBO, this document is presented for the fourth 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 three 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.



Executive Summary (Cont.)

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

Introductory Section

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

Organizational Section

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

Financial Section

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

Informational Section

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

Executive Summary (Cont.)



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

Executive Summary (Cont.)

Table 1

IMPLEMENTATION OF STRATEGIC GOALS & OBJECTIVES 2012-2013	Instill Community & Ethical Values in Our Students	Ensure Academic Achievement	Attract, Retain and Value a Quality Staff	Manage Growth	Prepare Students	2011-12 Adopted Budget
	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	
ORGANIZATION NUMBER/NAME						\$ 89,397,361
001-110 - CAMPUSES	√	√	√	√	√	538,504
699 - SUMMER SCHOOL		√			√	177,560
701 - SUPERINTENDENT OFFICE	√	√	√	√	√	69,799
702 - BOARD MEMBERS	√	√	√	√	√	12,000
703 - TAX OFFICE				√		8,099
726 - BUSINESS OFFICE				√		280,578
727 - HUMAN RESOURCE AND STUDENT SERVICES	√		√	√		10,805
801 - TECHNOLOGY DEPARTMENT				√		384,707
802 - ASST. SUPERINTENDENT FOR CURRICULUM AND INSTRUCTION	√	√			√	234,711
803 - PUBLIC RELATIONS	√	√				8,802
804 - STAFF DEVELOPMENT		√	√			(3,020)
805 - CURRICULUM DEPARTMENT	√	√		√	√	545,484
806 - SPECIAL EDUCATION DEPARTMENT	√	√		√	√	14,299
807 - FINE ARTS DEPARTMENT	√	√		√	√	337,610
808 - SPECIAL SERVICES DEPARTMENT	√	√		√	√	(99,262)
873 - ATHLETIC DEPARTMENT	√	√		√	√	(30,784)
935 - TRANSPORTATION DEPARTMENT				√		550,311
936 - MAINTENANCE AND CUSTODIAL DEPARTMENT				√		321,609
937 - HEALTH SERVICES					√	61
938 - FOOD SERVICE				√		48,681
939 - ENERGY MANAGEMENT				√		31,263
						\$ 92,839,178
						2012-13 Adopted Budget

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 13,000 students, the District serves the City of Wylie as well as surrounding communities of Sachse, Murphy, Lucas, Lavon and St. Paul.

Many things have changed since the creation of the Wylie Independent School District. During most of its existence, Wylie ISD was a rural farming community growing cotton, wheat and corn. The City of Wylie has grown by 173.8% over the past decade according to 2010 U.S. Census data. The population increased from 15,132 in 2000 to 42,804 in 2012. The gain of 27,672 residents makes Wylie the third fastest growing city in the state of Texas, over the last decade, for cities with population of more than 40,000.

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

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



Facts About Wylie ISD (Cont.)

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

Table 2
Student Ethnicity Percentages for Wylie ISD

	2008-09	2009-10	2010-11	2011-12	2012-13
Anglo	58.6%	57.0%	55.3%	55.0%	54.1%
Hispanic	19.4%	20.0%	21.0%	21.1%	21.4%
African-American	13.5%	14.0%	13.6%	13.5%	13.6%
Asian/Pacific Islander	7.2%	8.0%	7.2%	7.4%	7.6%
Native American/Other	1.0%	1.0%	2.9%	3.0%	3.3%

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 11 days for in-service training and campus work days.

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

Budget Policies & Development Procedures

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

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

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

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

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

Budgets for non-campus units are developed by department heads and reviewed by the Superintendent and Interim 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 line items detail is 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, and Capital Projects Funds. Another fund maintained by the District is the Fiduciary Funds or considered trust and agency funds.

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

Account Code Structure

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

The account code defines transaction detail. For instance, the district purchases sets of books for student use. The account code will tell the reader what was generally purchased, which campus made the purchase, the purpose of the purchase and the major source of funds used.



Total Budget Summary

The following schedule presents a comparison of revenues and expenditures for the General Fund, the Student Nutrition Fund (a Special Revenue Fund) and the Debt Service Fund for 2012-13 budget to 2011-12 budget. All three funds must be included in the official district budget.

Table 3
2012 - 2013 Revenues

	Amount (Thousands)	Percent of Total	Increase	
			(Decrease) from 2011-12	Percent Increase (Decrease)
Local Revenue	\$ 57,650	49%	\$ 2,284	4%
State Revenue	57,883	49%	\$ 4,187	7%
Federal Revenue	2,415	2%	(1,484)	-61%
Total Revenue	\$ 117,948	100%	\$ 4,987	4%

2012 - 2013 Expenditures

Function	Amount (Thousands)	Percent of Total	Increase	
			(Decrease) from 2011-12	Percent Increase (Decrease)
Instruction	\$ 56,550	48%	2,186	4%
Instructional resources & media	1,018	1%	(8)	-1%
Staff development	2,329	2%	313	13%
Instructional administration	990	1%	187	19%
School administration	5,963	5%	279	5%
Guidance and counseling	2,253	2%	(105)	-5%
Health services	1,163	1%	29	2%
Student transportation	4,011	3%	293	7%
Food services	5,082	4%	324	6%
Co-curricular activities	2,745	2%	47	2%
General administration	2,833	2%	129	5%
Plant maintenance & operations	10,837	9%	261	2%
Security	353	0%	98	28%
Technology	1,574	1%	17	1%
Community service	6	0%	(1)	-24%
Debt Service	19,726	17%	167	1%
Facilities acquisition & construction	0	0%	(1)	0%
JJAEF Programs	25	0%	0	0%
Other Intergovernmental Charges	360	0%	8	2%
Total Expenditures	\$ 117,816	100%	4,221	4%

Combined Funds

Table 4

Wylie Independent School District

*Combined Budget Summary: 2012-13
July 1, 2012 through June 30, 2013
General Fund, Debt Service Fund, & Food Service Funds*

		General Fund	Debt Service	Food Service	Total
Revenues					
5700	Local & intermediate sources	\$ 39,187,810	\$ 15,372,542	\$ 3,089,278	\$ 57,649,630
5800	State sources	53,592,448	4,170,432	120,339	57,883,219
5900	Federal sources	345,072	-	2,070,364	2,415,436
Total Revenues		93,125,330	19,542,974	5,279,981	117,948,285
Expenditures					
11	Instruction	56,549,603	-	-	56,549,603
12	Instructional resources & media	1,017,543	-	-	1,017,543
13	Staff development	2,329,204	-	-	2,329,204
21	Instructional administration	989,947	-	-	989,947
23	School administration	5,962,869	-	-	5,962,869
31	Guidance and counseling	2,253,490	-	-	2,253,490
33	Health services	1,162,718	-	-	1,162,718
34	Student transportation	4,010,670	-	-	4,010,670
35	Food services	48,681	-	5,033,605	5,082,286
36	Co-curricular activities	2,744,951	-	-	2,744,951
41	General administration	2,832,844	-	-	2,832,844
51	Plant maintenance & operations	10,591,380	-	245,376	10,836,756
52	Security	352,690	-	-	352,690
53	Technology	1,573,742	-	-	1,573,742
61	Community service	5,646	-	-	5,646
71	Debt service	28,200	19,697,674	-	19,725,874
81	Facilities acquisition & construction	-	-	-	-
95	JJAEP Programs	25,000	-	-	25,000
99	Other Intergovernmental Charges	360,000	-	-	360,000
Total Expenditures		92,839,178	19,697,674	5,278,981	117,815,833
Excess Revenues Over Expenditures		286,152	(154,700)	1,000	132,452
Fund Balance-Beginning		21,374,540	18,514,177	1,109,482	40,998,199
Fund Balance-Ending-Projected		\$ 21,660,692	\$ 18,359,477	\$ 1,110,482	\$ 41,130,651
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), passed during the special session of the 82nd Legislature, reduces state funding per student over the biennium. The overall impact to Wylie ISD was a reduction of state and local funding of \$5.7 million for 2011-12 and \$6.2 million for 2012-13. The Education Jobs Grant was introduced from federal funds adding additional funding to Wylie ISD in the amount of \$1.9 million ending September 30, 2012. However, the American Recovery and Reinvestment Act of 2009 ended with a loss of federal funding in the amount of \$7.3 million for the biennium.

General Fund revenue is budgeted to decrease \$2.1 million or 2.36% over the 2011-12 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 0.6667 = \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 are capped to avoid property tax creep. In addition to the compressed M&O rate, the need for increased funding results from making Wylie ISD salaries competitive, rising utility, fuel, supplies, district appraisal fees as well as funding new mandates. In order to provide the need for increased funding, Wylie ISD held a tax ratification election in November, 2008 which successfully added an additional \$0.13 to the M&O Rate maximizing the rate to \$1.17.

Fund balance levels are a sign of fiscal health. For 2012-13, the fund balance is a 23.3% 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. Knowing the decrease in state funding, the District took appropriate action by increasing fund balance by over \$5.3 million for fiscal year 2011-12. This increase will help offset the loss in state funding from the American Recovery and Reinvestment Act of 2009, Education Jobs Grant and SB(1) from the 82nd Legislative Session.

General Fund (Cont.)

Table 5

Wylie Independent School District

General Fund Revenues and Expenditures

Years Ended June 30, 2009 - June 30, 2013 (Budgeted)

	2008-09 Audited Actual	2009-10 Audited Actual*	2010-11 Audited Actual*	2011-12 Unaudited Actual **	2012-13 Adopted Budget**	\$ Increase / (Decrease) Over Prior Year	% Increase / (Decrease) Over Prior Year
LOCAL REVENUE SOURCES	\$ 37,592,038	\$ 37,710,749	\$ 38,418,605	\$ 39,327,302	\$ 39,187,810	\$ (139,492)	-0.35%
STATE REVENUE SOURCES	43,384,981	45,852,723	50,631,586	51,229,545	53,592,448	2,362,903	4.61%
FEDERAL REVENUE SOURCES	209,723	3,941,181	4,083,612	418,694	345,072	(73,622)	-17.58%
GENERAL FUND REVENUE TOTAL	81,186,742	87,504,653	93,133,803	90,975,541	93,125,330	2,149,789	2.36%
EXPENDITURES							
11 Instruction	47,074,030	51,051,969	54,463,093	51,170,779	56,549,603	5,378,824	10.51%
12 Instructional Resource & Media	1,015,169	1,000,676	1,047,665	994,410	1,017,543	23,133	2.33%
13 Curriculum & Staff Development	1,393,376	1,869,794	2,211,317	1,980,919	2,329,204	348,285	17.58%
21 Instructional Administration	512,274	706,937	830,879	861,363	989,947	128,584	14.93%
23 School Administration	4,991,688	5,164,730	5,625,047	5,570,004	5,962,869	392,865	7.05%
31 Guidance and Counseling	1,897,282	2,003,253	2,308,709	2,162,534	2,253,490	90,956	4.21%
33 Health Services	998,517	1,006,109	1,120,173	1,117,142	1,162,718	45,576	4.08%
34 Student Transportation	3,126,887	4,014,614	3,926,115	3,477,099	4,010,670	533,571	15.35%
35 Student Nutrition	-	-	-	-	48,681	48,681	-
36 Co-Curricular Activities	2,271,343	2,796,931	2,969,563	2,578,757	2,744,951	166,194	6.44%
41 General Administration	2,503,205	2,547,647	2,742,844	2,707,880	2,832,844	124,964	4.61%
51 Plant Maintenance & Operations	10,275,689	10,351,854	10,647,605	9,605,497	10,591,380	985,883	10.26%
52 Security & Monitoring	194,148	224,453	247,801	242,492	352,690	110,198	45.44%
53 Data Processing/Technology Services	1,645,266	1,591,378	1,733,130	1,657,013	1,573,742	(83,271)	-5.03%
61 Community Services	2,169	9,851	10,307	13,905	5,646	(8,259)	-59.40%
71 Debt Service - Principal on long-term debt	267,010	290,468	263,398	360,533	28,200	(332,333)	-92.18%
72 Debt Service - Interest on long-term debt	32,058	50,990	94,947	-	-	-	-
81 Facilities Acquisition and Construction	272,244	1,297,509	293,555	783,143	-	(783,143)	-100.00%
95 JJAEP programs	-	31,021	10,465	36,701	25,000	(11,701)	-31.88%
99 Other intergovernmental charges	281,323	308,444	330,059	329,294	360,000	30,706	9.32%
TOTAL EXPENDITURES	78,753,678	86,318,626	90,876,671	85,649,465	92,839,178	7,189,713	8.39%
EXCESS REVENUES OVER (UNDER) EXPENDITURES	2,433,064	1,186,027	2,257,132	5,326,076	286,152	(5,039,924)	-
OTHER SOURCES	19,569	1,278,321	85,960	48,367	-	48,367	-
OTHER USES	-	(500,000)	-	-	-	-	-
NET SOURCES OVER	19,569	778,321	85,960	48,367	-	48,367	-
BEGINNING FUND BALANCE - ORIGINALLY REPORTED	9,240,024	11,692,657	13,657,004	16,000,097	21,374,540	5,374,443	33.59%
Prior Period Adjustment	-	-	-	-	-	-	-
BEGINNING FUND BALANCE	9,240,024	11,692,657	13,657,004	16,000,097	21,374,540	5,374,443	33.59%
ENDING FUND BALANCE	\$ 11,692,657	\$ 13,657,004	\$ 16,000,097	\$ 21,374,540	\$ 21,660,692	\$ 286,152	1.34%

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

General Fund (Cont.)

Table 6

Wylie Independent School District General Fund Major Changes 2012-13

	Increase/Decrease Millions
Revenues	
Local Funding	\$1.4
Estimated 2.21% Increase in Property Values	
State Funding	\$4.2
Increase in Enrollment	
Federal Funding	(\$1.8)
Elimination of Education Jobs Grant	
Expenditures	
3% One-time Incentive Stipend	\$2.1
CSCOPE Curriculum, Fine Arts, Technology	\$0.5
Three buses	\$0.3
4 new positions	\$0.2
<p>The above constitutes the major changes affecting Wylie's budget compared to previous years' budget. With the elimination of ARRA State Fiscal Stabilization Funds, the funding impact of SB(1) of the 82nd Legislative Session, slight increase in property values and the introduction of the Education Jobs Grant, Wylie ISD was able to adopt a balanced budget without impacting programs.</p>	

Student Nutrition Fund

The Student Nutrition Fund accounts for the operation of the District's cafeteria meal program. The 2012-13 revenue budget totals \$5,279,981 or 8.81% increase over 2011-12 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 2012-13 increased by \$0.25 for student reimbursable lunches grades K-8 and by \$0.10 for student breakfast grades K-12 over the previous year. A history of the last five year meal prices are listed in the Benchmarks section. The District meets or exceeds the mandated nutritional requirements set by national and state agencies.

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

Table 7
Wylie Independent School District
Statement of Revenue and Expenditures
Student Nutrition Fund
Years Ended June 30, 2009 - June 30, 2013 (Budgeted)

	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Unaudited Actual	2012-13 Adopted Budget	% Increase / (Decrease)
LOCAL REVENUE SOURCES						
School Meals	\$ 2,592,189	\$ 2,639,009	\$ 2,622,865	\$ 2,664,948	\$ 3,077,278	15.47%
Other	7,045	37,164	56,639	6,246	\$ 12,000	92.12%
TOTAL	2,599,234	2,676,173	2,679,505	2,671,194	\$ 3,089,278	-0.31%
STATE REVENUE SOURCES						
State Matching Funds	106,035	110,346	112,330	103,460	\$ 120,339	16.31%
TOTAL	106,035	110,346	112,330	103,460	\$ 120,339	16.31%
FEDERAL REVENUE SOURCES						
Federal Meal Reimbursement	1,417,764	1,648,979	1,745,997	1,821,877	\$ 1,790,364	-1.73%
Federal Commodities	174,126	219,644	276,929	255,886	\$ 280,000	9.42%
TOTAL	1,591,889	1,868,623	2,022,926	2,077,763	\$ 2,070,364	-0.36%
TOTAL REVENUE	4,297,158	4,655,142	4,814,760	4,852,418	\$ 5,279,981	8.81%
EXPENDITURES						
35 Food Services						
Payroll Costs	1,957,862	1,963,959	2,072,775	1,989,919	\$ 2,265,205	13.83%
Professional & Contracted Svcs.	48,774	64,501	55,739	321,516	\$ 318,876	-0.82%
Supplies & Materials	2,116,159	2,150,931	2,308,984	2,323,474	\$ 2,622,900	12.89%
Other Operating Expenses	14,572	27,381	22,056	38,894	\$ 46,000	18.27%
Capital Outlay	28,258	18,718	42,722	3,448	\$ 26,000	654.02%
Total	4,165,624	4,225,490	4,502,276	4,677,252	\$ 5,278,981	12.87%
NET REVENUE OVER (UNDER) EXPENDITURES	131,534	429,652	312,485	175,166	\$ 1,000	
BEGINNING FUND BALANCE	548,296	679,830	1,109,482	1,421,967	\$ 1,597,132	12.32%
ENDING FUND BALANCE	\$ 679,830	\$ 1,109,482	\$ 1,421,967	\$ 1,597,132	\$ 1,598,132	0.06%

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 8

Wylie Independent School District

*Statement of Revenue and Expenditures for Debt Service Fund (511)
Years Ended June 30, 2009 - June 30, 2013 (Budgeted)*

	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Unaudited Actual	2012-13 Approved Budget	% Increase (Decrease)
REVENUE SOURCES						
Local Revenue	\$ 10,718,651	\$ 13,162,350	\$ 14,895,241	\$ 15,229,669	\$ 15,372,542	0.94%
State Revenue	<u>3,009,693</u>	<u>3,540,622</u>	<u>3,516,189</u>	<u>3,732,701</u>	<u>4,170,432</u>	11.73%
Total	13,728,344	16,702,972	18,411,430	18,962,370	19,542,974	3.06%
EXPENDITURES						
Debt Service						
Principal	6,214,983	6,553,755	9,603,382	13,410,000	14,880,000	10.96%
Interest	7,087,975	7,189,431	7,355,056	4,641,739	4,802,674	3.47%
Fees	<u>249,226</u>	<u>4,429</u>	<u>4,688</u>	<u>3,224</u>	<u>15,000</u>	365.22%
Total	13,552,184	13,747,615	16,963,126	18,054,963	19,697,674	9.10%
NET REVENUE OVER (UNDER)	176,160	2,955,357	1,448,304	907,407	(154,700)	-117.05%
OTHER SOURCES/USES						
Transfers In	7,462,102	502,251	24,019,902	72,917,124	-	-100.00%
Transfers Out	<u>(7,217,405)</u>	<u>-</u>	<u>(24,014,014)</u>	<u>(75,257,081)</u>	<u>-</u>	-100.00%
Total	244,697	502,251	5,888	(2,339,957)		
NET SOURCES OVER (UNDER)	420,857	3,457,608	1,454,192	(1,432,550)	(154,700)	-89.20%
BEGINNING FUND BALANCE	13,100,992	13,521,849	16,979,457	18,433,650	17,001,100	-7.77%
ENDING FUND BALANCE	\$ 13,521,849	\$ 16,979,457	\$ 18,433,650	\$ 17,001,100	\$ 16,846,400	-0.91%

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 \$0.5 million in 2012-13.

The EDA funding, created in 1999, supports the repayment of debt that is already outstanding. The District expects to receive \$3.6 million in 2012-13. This reduces the debt tax rate by \$0.11 cents over what it would have been.

For 2012-13, the Debt Service Fund has budgeted revenues for \$19,542,974. The debt service tax rate remained the same at \$0.47. Over 21% of the current bond payment is covered by the IFA and EDA funds from State Aid.

General Obligation Debt (Cont.)

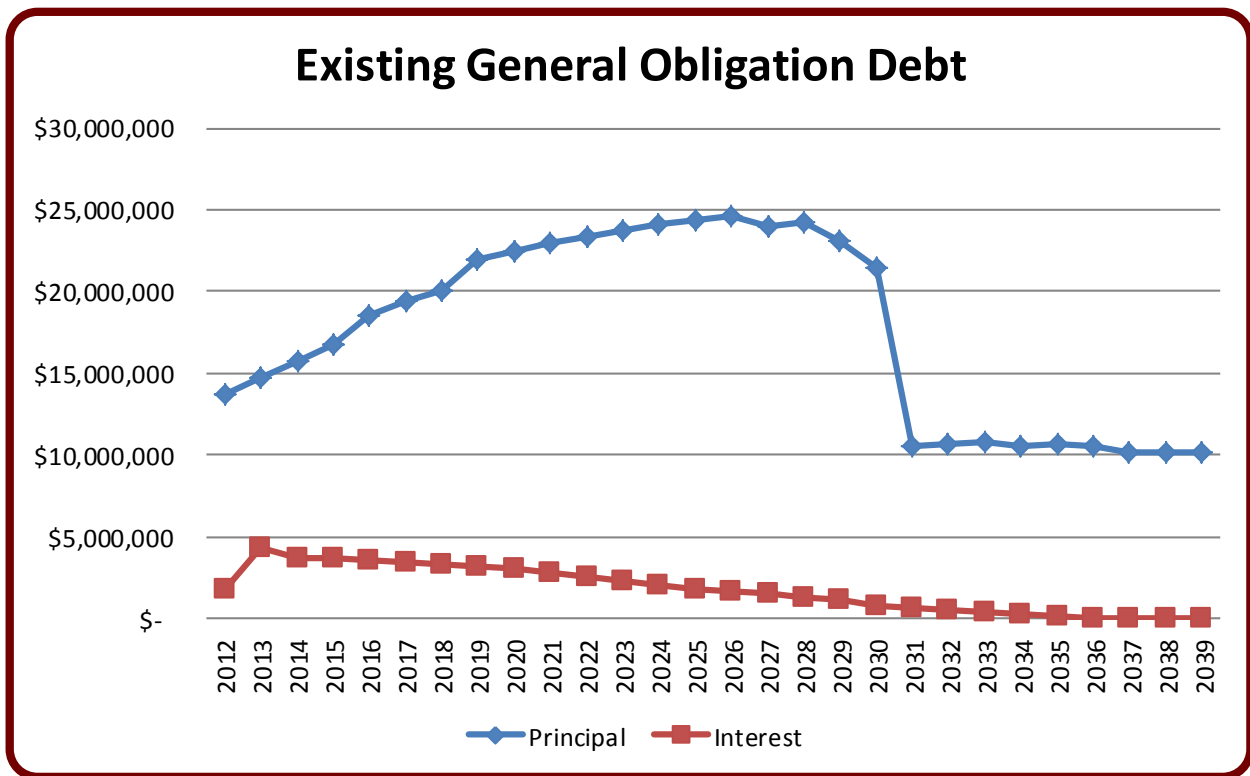
The major growth in enrollment over the past ten years has caused the District to call for several bond elections to authorize construction of new school facilities. The District's financial advisor, Southwest Securities, works with District staff to effectively structure its debt capacity.

On February 16, 2012, the Board of Trustees authorized the issuance of unlimited tax refunding bonds of \$36,155,000 (par value) with an interest rate of 8.00%. The debt was issued to refund unlimited tax school building and refunding bonds with interest rates ranging from 4.00% - 7.00% and a par value of \$36,605,000. The refunding was issued as a put to be refunded within months of issuance by the Unlimited Tax Refunding Bonds, Series 2012B as discussed below.

On April 10, 2012, the Board of Trustees authorized the issuance again of unlimited tax refunding bonds of \$32,830,000 (par value) with interest rates ranging from 2.00% to 4.00%. The debt was issued to refund the Unlimited Tax Refunding Bonds, Series 2012A discussed above with a par value of \$36,155,000. Together, the Series 2012A and 2012B refunding bonds decreased the District's total debt service requirements by \$14,836,332 and resulted in an economic loss (difference between the present value of the debt service payments of the old and new debt) of \$841,154.

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

Table 9



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 10

Outstanding Bonded Debt as of 6-30-12	\$493,510,000.00
Bond Rate (Texas Permanent School Guaranteed)	AAA
Bond Rate (underlying)	AA ₃ Moody's
All bonds have been issued as of 6-30-12	
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 \$23,554,426.00 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, the District’s voters again went to the polls and overwhelmingly passed a \$21,125,000 bond package which includes additions and renovations to Wylie High School, Wylie East High School and Wylie Stadium.

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

Table 11
Capital Projects Activity—Five Year Summary

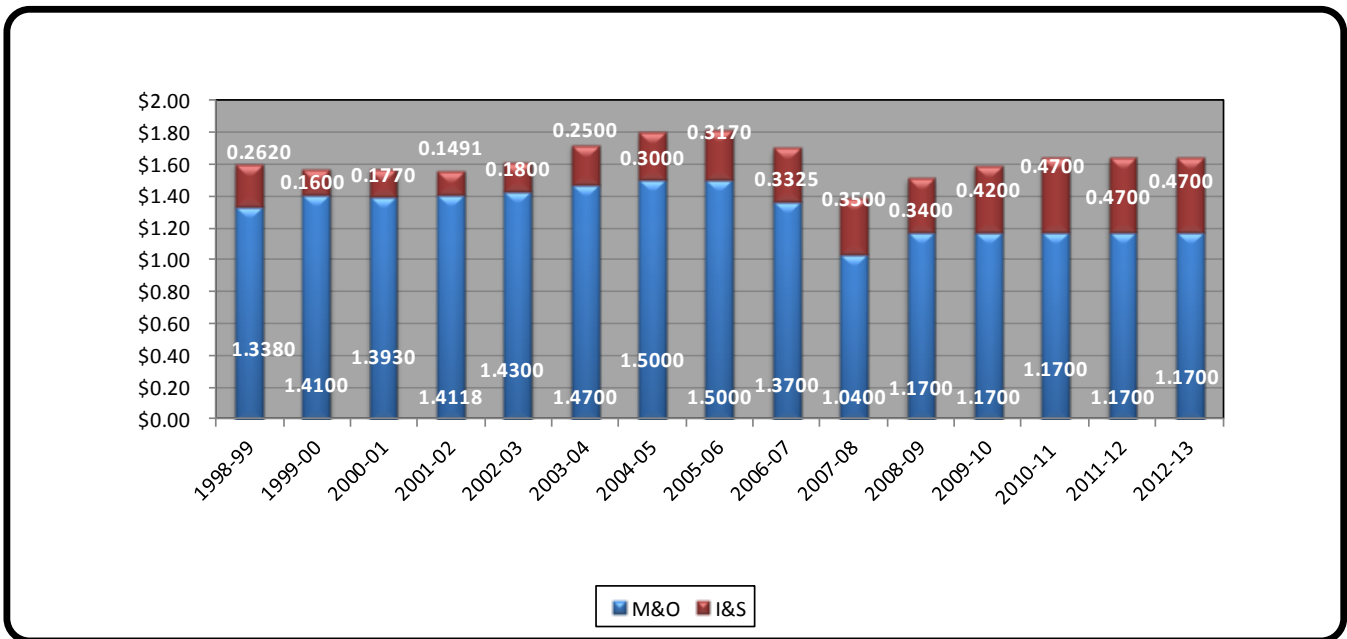
Project	08-09 FY Activity	09-10 FY Activity	10-11 FY Activity	11-12 FY Activity	12-13 Budget
Achieve Academy	0.00	0.00	3,382,731.10	64,014.84	0.00
Akin Elementary	0.00	0.00	572,327.27	770,131.42	693,675.00
Birmingham Elementary	0.00	0.00	1,511,154.00	931,213.15	1,103,957.00
Burnett Jr. High	0.00	242,596.87	6,507,799.13	836,278.77	421,859.00
Cooper Jr. High	83,130.00	1,310,790.00	0.00	0.00	0.00
District Wide	0.00	0.00	0.00	0.00	962,736.00
Draper Intermediate	202,861.35	0.00	0.00	0.00	0.00
Ed. Support Facility	3,804.77	0.00	327,184.99	(14,176.71)	105,952.00
Harrison Intermediate	64,654.78	52,997.50	1,648,097.51	1,309,755.62	547,136.00
Hartman Elementary	0.00	0.00	1,387,844.63	988,230.57	972,618.00
Land	1,804,748.47	29,866.93	0.00	0.00	0.00
Other/Arbitrage	9,150.00	5,500.00	0.00	0.00	0.00
Smith Elementary	15,334.45	4,271.66	0.00	0.00	0.00
Technology	0.00	72,681.05	0.00	0.00	0.00
Technology Fiber Ring	397,979.48	0.00		0.00	0.00
Tibbals Elementary	0.00	0.00	0.00	0.00	0.00
Watkins Elementary	0.00	11,814,250.13	783,767.02	32,172.00	0.00
Whitt Elementary	417,795.76	662.61	0.00	0.00	0.00
WISD Stadium	0.00	0.00	0.00	0.00	
Wylie East High School	118,502.87	6,570.00	1,770,582.30	330,808.41	18,633,278.00
Wylie High School	47,437.06	236,714.50	2,428.50	777.00	113,215.00
Grand Total	3,165,398.99	13,776,901.25	17,893,916.45	5,249,205.07	23,554,426.00

Tax Rate

The tax rate for 2012-13 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 four fiscal year budgets. In 2008-09, the M&O rate became \$1.17 which includes the four cent local option rate and an additional \$0.13 cents as a result from voters approval in November, 2008. For 2012-13, the M&O rate remained the same at \$1.17.

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

Table 12
Tax Rate Comparison Last Fifteen Years



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

The Debt Service tax rate supports the repayment of debt authorized by district voters. The total amount of debt payable each budget year less any applicable state aid is divided by the taxable property values to determine the rate. Wylie ISD’s 2012-13 Debt Service tax rate to support the debt is \$0.47; the same rate as 2011-12.

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 13

Example of Tax Levy on an Average Wylie Single Family Residence

	2008-09	2009-10	2010-11	2011-12	2012-13
Residence Value	\$ 169,585	\$ 169,459	\$ 168,221	\$ 168,760	\$ 165,972
Less: Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Adjusted Taxable Value	154,585	154,459	153,221	153,760	150,972
Rate per \$100 Value	1.5100	1.5900	1.6400	1.6400	1.6400
Tax Levy	\$ 2,334	\$ 2,456	\$ 2,513	\$ 2,522	\$ 2,476

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

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

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

Student Enrollment Growth

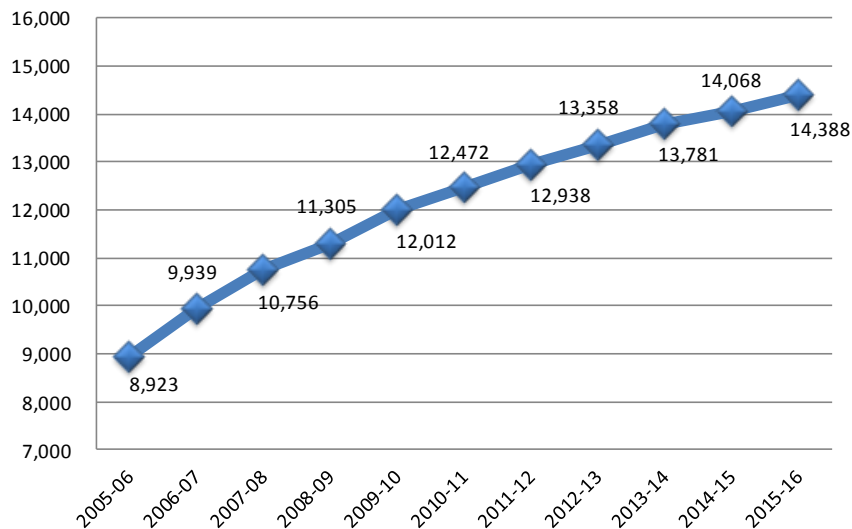
Wylie ISD continues to respond to the enrollment growth needs of the District. According to the District’s demographer, School District Strategies, using the New Home Method (Moderate), Wylie ISD’s enrollment should peak at 17,000 students. At that point the District will be built out within its 41 square 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 13,358 in 2012-13. Beginning in 2003, annual enrollment increases ranged from 1,000-1,200 students until 2007, which showed a slight decline of over 800 students. For the last four years, increases in enrollment remain stable at an average of 513 students per year.

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

Table 14
Student Enrollment History and Projections



State Aid

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

Key State Funding Components

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

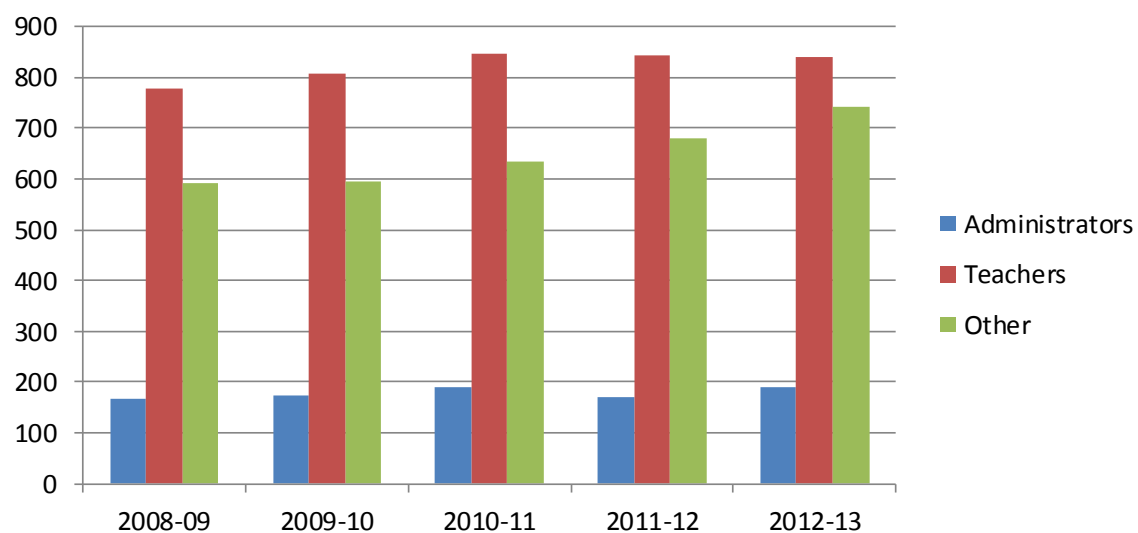
Staffing

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

Table 15

Wylie Independent School District					
Staffing History					
	*2008-09	*2009-10	*2010-11	2011-12	2012-13
Professional					
(Superintendent, Assistant Superintendent, Directors, Other Professional, Principal, Assistant Principal, Counselor, Librarian, Nurse)	166	175	191	172	191
Teachers					
(Teacher - Secondary; Teacher - Elementary, Teacher - Special Education)	778	807	847	844	838
Other					
(Paraprofessional, Food Service, Bus Driver, Hourly, Other)	593	595	633	680	742
Total	1,537	1,577	1,671	1,696	1,771
Student Enrollment	11,305	12,012	12,472	12,971	13,358
Staffing Ratios:					
Teaching Staff	14.5	14.9	14.7	15.4	15.9
Total Staff	7.4	7.6	7.5	7.6	7.5

* Source AEIS



Salary and Benefit Increases

Outside economic factors drive much of what goes on fiscally in Wylie ISD. Collin County, in general, is considered a fast growing area. Property values, one of the key variables in public education funding, have become more stable with very little increase or in some cases decreased. Beginning with 2012, property value increases for Wylie ISD were a more modest .73% over 2011.


The largest single component of a school district's operating budget (approximately 84%) is its salary and benefit costs. New resources in these districts applied to salary and benefit increases place economic pressures on Wylie ISD whether or not its property values increase at an equivalent rate. The Board of Trustees, Superintendent, Assistant Superintendents and Interim 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:

WYLIE INDEPENDENT SCHOOL DISTRICT -- CURRICULUM AND INSTRUCTION



5 Guiding Principles

Data-Driven Decisions
We will use quality data to drive all decisions with on-going communication to improve learning outcomes. We will respond when interventions are needed.

Rigorous Delivery of Curriculum
We will focus on increasing rigor in our classrooms and providing challenging explorations for all students.

Increased Learning Time
We will focus on maximizing instructional time through instructionally-focused schedules and calendars. We will build in time for PLC's.

Vision: Unified for Excellence
We will align all campuses toward the district's strategic goals and instructional initiatives.

Effective Leadership
We will use data and resources to support classroom teachers. We will monitor instruction and the implementation of our district curriculum.

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 immersion program allows students to learn both English and Spanish in the same classroom environment. Parents are also offered adult literacy programs to mirror the learning of the students.

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

Academic Assessment

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

The PSAT[®]/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 16
PSAT Historical Data 2007-2011

	2007-08	2008-09	2009-10	2010-11
Critical Reading				
11th Grade	46.4	49.0	48.8	50.2
10th Grade	40.3	46.6	42.5	41.4
Math				
11th Grade	48.3	51.4	51.2	55.1
10th Grade	42.9	49.0	45.6	45.5
Writing Skills				
11th Grade	45.6	47.7	47.4	48.8
10th Grade	39.8	44.5	41.3	39.1
National Merit Awards				
Merit Finalists	1	0	0	1
Commended Students	2	8	2	4
Achievement Program	1	0	0	0
Hispanic Recognition	1	1	1	2

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 17

SAT Historical Data 2007-2011

	Critical Reading			Math			Writing		
Year	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District
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
2007	502	492	487	515	507	507	494	482	475

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 18

ACT Historical Data 2007-2011

	Reading			Science			English			Math		
Year	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District
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
2007	21.5	20.6	21.3	21.0	20.4	21.5	20.7	19.5	20.1	21.0	20.8	21.2

	Composite Scores		
Year	Nat'l	State	District
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
2007	21.2	20.5	21.1

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 2012 under the School Financial Integrity Rating System of Texas (FIRST), which is the highest rating possible.

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. A list of these budget considerations is shown below:

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

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



Future Budget Years (Cont.)

Table 19

Future Budget Projections (Millions)						
General Fund						
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Revenues	90.9	93.1	95.3	97.5	99.7	100.9
Expenditures	(85.6)	(92.8)	(95.3)	(97.5)	(99.7)	(100.9)
Net	5.3	0.3	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	16.0	21.3	21.6	21.6	21.6	21.6
Ending Fund Balance	21.3	21.6	21.6	21.6	21.6	21.6
Debt Service Fund						
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Revenues	18.9	19.5	20.1	20.7	21.3	22.0
Expenditures	(18.0)	(19.6)	(20.1)	(20.7)	(21.3)	(22.0)
Net	0.9	(0.1)	0.0	0.0	0.0	0.0
Beginning Fund Balance	16.0	16.9	16.8	16.8	16.8	16.8
Ending Fund Balance	16.9	16.8	16.8	16.8	16.8	16.8
Student Nutrition Fund						
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Revenues	4.8	5.2	5.6	6.0	6.4	6.8
Expenditures	(4.6)	(5.2)	(5.6)	(6.0)	(6.4)	(6.8)
Net	0.2	0.0	0.0	0.0	0.0	0.0
Beginning Fund Balance	1.4	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, Interim Chief Financial Officer (972)429-3027 or via email michele.trongaard@wylieisd.net.

Summary

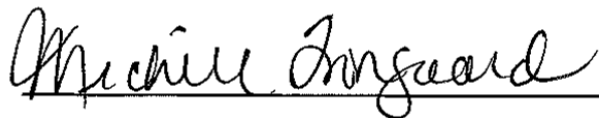
Meeting the many needs of our educational system with limited resources is a challenge and there is never enough to satisfy all needs. We believe this budget document demonstrates reasonable and prudent progress in an effort to satisfy the needs of the students, families and members of our community. 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

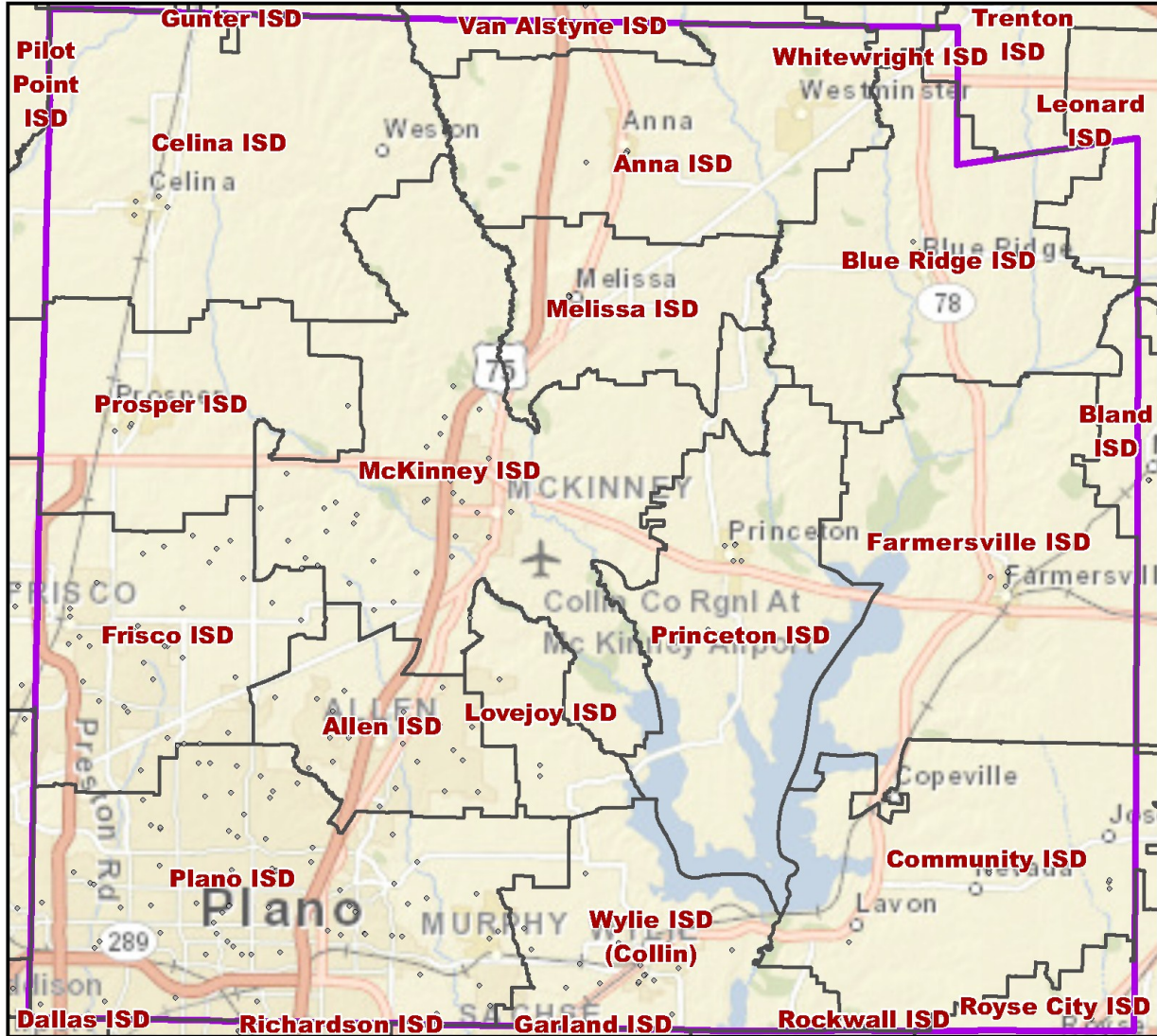


Michele Trongaard, CPA, RTSBA
Interim Chief Financial Officer

Organizational Section

School Districts in Collin County

Table 20



Wylie ISD District Boundaries

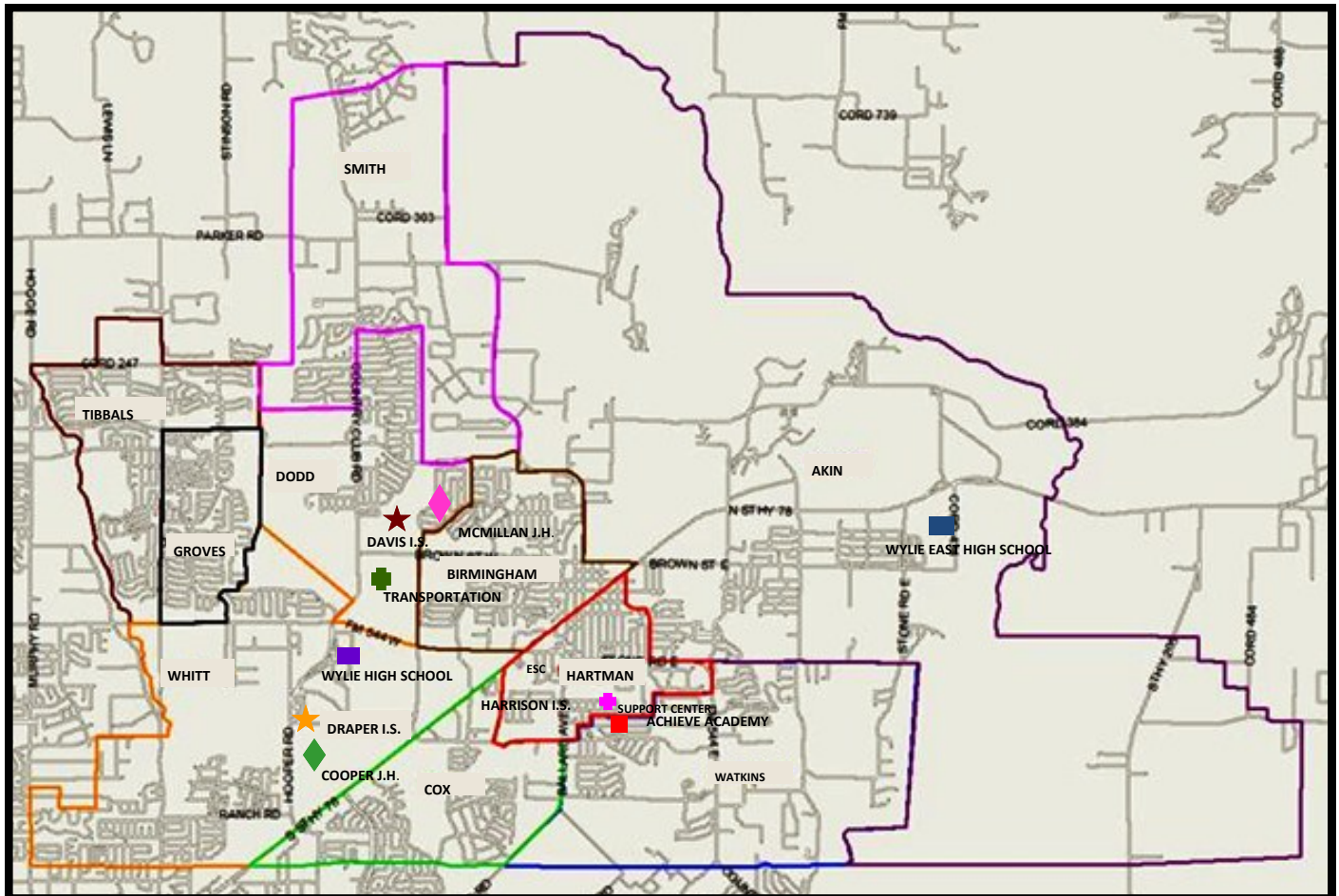
Boundaries for the 2012-13 School Year

- | | | | |
|-----------------------|---|----------------------------|---|
| 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 | ★ | | |

2012-13
 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 21



History of 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 up that all citizens in that area would pay taxes to uphold the District. The Birmingham family had provided money to build a proper high school. Since then

the Birmingham family has established various Land Trusts to fund areas of curriculum for the District as well as scholarships for the top 22 of each graduating class.

Wylie ISD is located in Collin County, 24 miles northeast of metropolitan Dallas and its cultural, educational and recreational amenities. Covering 41 square miles and over 13,300 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 42,804 in 2012. The gain of 25,295 resident makes Wylie the third fastest growing city in the State of Texas, over the last decade, for cities with population of more than 40,000.



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

Wylie Independent School District operates 10 elementary schools, 3 intermediate schools, 3 junior high schools, 2 traditional high schools and 1 alternative high school. Disciplinary and non-disciplinary student referrals attend the Achieve Academy.

Miss Pearl Birmingham Scholarship Fund

About the Scholarship

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

Miss Pearl, as her friends and students 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.”

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

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

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

Total \$115,000

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

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

Selection of scholarship winners will be based on the following:

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

History of the F.O. Birmingham Memorial Land Trust

The F.O. Birmingham Memorial fund was created on the 19th day of November, 1940, by T.F. Birmingham and Hattie A. Birmingham as a memorial to their oldest son, Franklin Ovid Birmingham, who died on October 9, 1911 and is buried at the Wylie Cemetery at Wylie, Collin County, Texas. It was the opinion of 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.



Frank and Hattie Birmingham 1940

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. 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.

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

1940 and 1950 Trust Notes

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

Wylie ISD Enrollment

Table 22

Enrollment by Campus and Grade 2012-13

	AKIN	BIRM	COX	DODD	GROV	HARTM	SMITH	TIBB	WAT	WHITT	DIS	DRIS	HIS	BJHS	CJHS	MJHS	WEHS	WHS	AA	TOTAL	
Early Enroll Speech / LEAP		1	2	1		47										1		1		53	
BAU			5											3		3		10	5	26	
Life Skills (Self Contained)	5	6						6	6	7			7	5		7	6	22		77	
Transition to Life Program																			9	9	
PPCD (Early Childhood)						45														45	
Pre-Kindergarten						154														154	
PreK-Bilingual						36														36	
Head Start						18														18	
Kindergarten	94	92	127	115	118	55	119	121	106	122										1,069	
First	93	92	127	115	118	55	119	121	106	123										1,069	
Second	101	133	107	128	119	42	117	130	109	128									2	1,116	
Third	98	108	120	130	104	47	137	130	77	120										1,071	
Fourth	92	120	117	114	127	45	152	108	60	132										1,071	
Fifth											324	361	335							2	1,022
Sixth											329	426	297								1,052
Seventh														293	312	362				2	969
Eighth														324	334	312				2	972
Ninth																	442	497	7	946	
Tenth																	466	514	6	986	
Eleventh																	405	438	8	851	
Twelfth																	346	391	9	746	
Total	483	552	605	603	586	544	644	616	464	632	653	787	639	625	646	685	1,665	1,873	56	13,358	

2011-12 Enrollment	13,000
Number Increase	358
Percentage Increase	2.75%

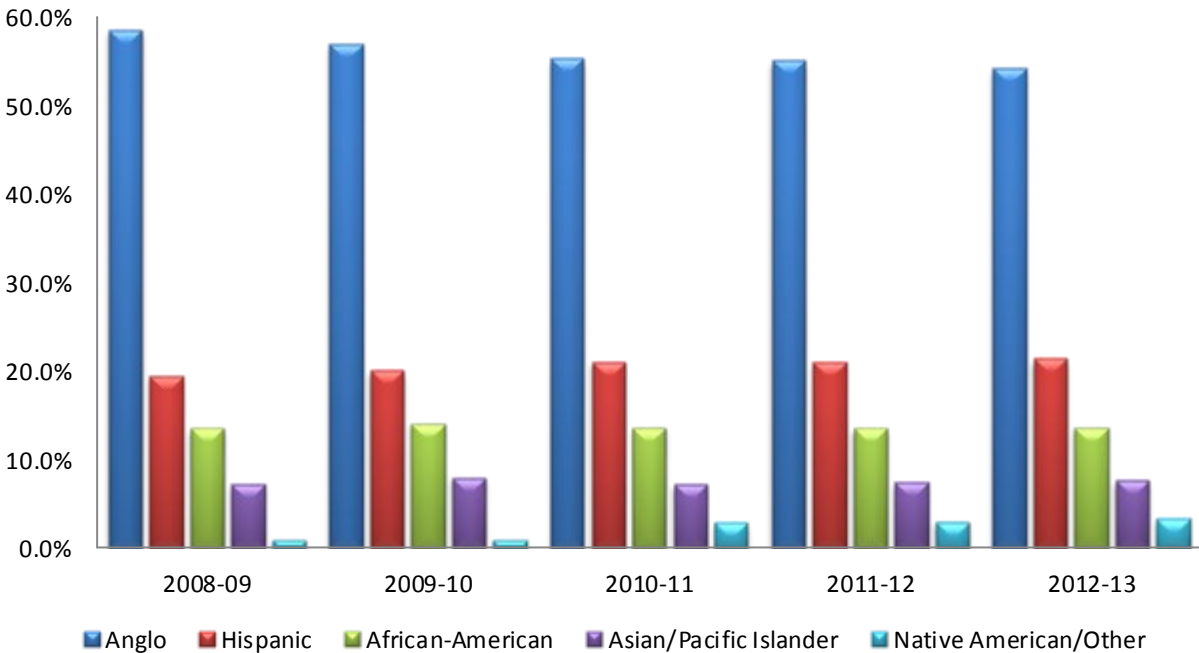
As of 8-30-2012

Wylie ISD Enrollment (Cont.)

Table 23

Student Ethnicity Percentages for Wylie ISD

	2008-09	2009-10	2010-11	2011-12	2012-13
Anglo	58.6%	57.0%	55.3%	55.0%	54.1%
Hispanic	19.4%	20.0%	21.0%	21.1%	21.4%
African-American	13.5%	14.0%	13.6%	13.5%	13.6%
Asian/Pacific Islander	7.2%	8.0%	7.2%	7.4%	7.6%
Native American/Other	1.0%	1.0%	2.9%	3.0%	3.3%



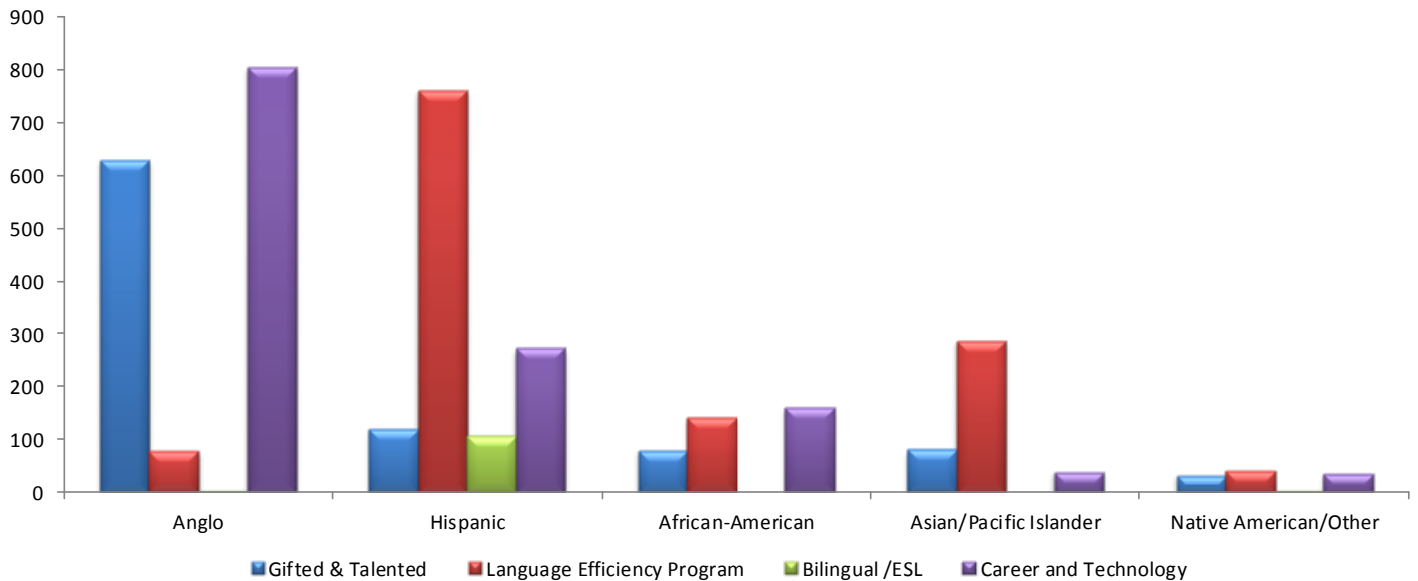
Wylie ISD Enrollment (Cont.)

Table 24

Demographic Information		
<u>Student Demographics:</u>	<u>Economically Disadvantaged</u>	<u>Average Student to Teacher Ratio</u>
50.8% Male; 49.2% Female	27.8%	14.7:1 (Includes all classes such as Special Education and Title 1)











Table 25

2012 Ethnicity Counts by Program				
	Gifted & Talented	Language Efficiency Program	Bilingual /ESL	Career and Technology
Anglo	628	77	2	805
Hispanic	120	760	106	273
African-American	79	142	0	159
Asian/Pacific Islander	81	287	0	38
Native American/Other	32	41	2	36



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>
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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 2012-2013 Calendar

FIRST SEMESTER
88 days

Aug. 27 - Oct. 5 (29 days)
Oct. 9 - Nov. 16 (29 days)
Nov. 26 - Jan. 18 (30 days)

SECOND SEMESTER
89 days

Jan. 22 - March 1 (28 days)
March 4 - April 19 (28 days)
April 22 - June 6 (33 days)

Student Days: 177
Teacher Days: 188

**Professional Development
and Student Holiday**
August 16-17 (Exchange Dates)
August 20-24
January 21
February 18
March 18
June 7

Holidays

July 4 Dec 24-Jan 4
September 3 March 11-15
October 8 March 29
Nov. 19-23 May 27

Early Dismissal Days
September 26
December 21
June 6

Bad Weather/Make-Up Days
(if needed, in order)
June 7 and March 18

Modified Summer Work Days

Summer office hours will be Mon
- Thur 7:30 a.m. - 5:00 p.m.*
*Effective June 4, 2012 Wylie ISD will
close each Friday through July 27, 2012.
In addition, the District will be closed

↑↓ **Beginning/Ending Six Weeks**

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

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

July 2012

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 6, 13, 20 & 27: District Closed

August 2012

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 16-17: Prof. Development
- Aug 20-24: Prof. Development
- Aug 27: First Day of School
- Aug 27: 1st Six Weeks Begins

September 2012

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 3: Labor Day
- Sept 26: Curricular Planning Day./Early Dismissal.

October 2012

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 5: 1st Six Weeks Ends
- Oct 8: Fair Day
- Oct 9: 2nd Six Weeks Begins

November 2012

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 16: 2nd Six Weeks Ends
- Nov 19-23: Thanksgiving Break
- Nov 26: 3rd Six Weeks Begins

December 2012

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 21: Early Dismissal Day
- Dec 24-31: Christmas Break

January 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		

- Jan 1-4: Christmas Break
- Jan 18: 3rd Six Weeks Ends
- Jan 21: Prof. Development
- Jan 22: 4th Six Weeks Begins

February 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		

- Feb 18: Prof. Development

March 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						

- March 1: 4th Six Weeks Ends
- March 4: 5th Six Weeks Begins
- March 11-15: Spring Break
- March 18: Prof. Development
- March 18: 2nd Bad Weather Day
- March 29: Easter Break

April 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				

- April 19: 5th Six Weeks Ends
- April 22: 6th Six Weeks Begins

May 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	

- May 27: Memorial Day

June 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						

- June 6: 6th Six Weeks Ends
- June 6: Early Dismissal Day
- June 7: Prof. Development
- June 7: 1st Bad Weather Day
- June 14, 21 & 28: District Closed

Fast Facts

Board of Trustees

Stacie Gooch	President
Lance Goff	Vice President
Barbara Goss	Secretary
Heather Leggett	Member
Joe Stooksberry	Member
Mitch Herzog	Member
Tom Westhara	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 WISD website 72 hours prior to each meeting.

Administration Directory

Superintendent of Schools -Dr. David Vinson	972.429.3005
Asst. Supt. H. R./Student Serv. -Scott Winn	972.429.3009
Asst. Supt. Curriculum/Instruction -Dr. Jeannie Stone	972.429.3007
Chief Information Officer -Chris Lamb	972.429.3010
Ex. Dir. of Wylie ISD Athletics -Kyle Craighead	972.429.2405
Ex. Dir. Communications/Comm. Relation -Ian Halperin	972.429.3019
Interim Chief Financial Officer -Michele Trongaard	972.429.3027
Interim Ex. Dir. of Operations -Don Pool	972.429-2325
Director of Curriculum and Instruction -Kerry Gain	972.429-3013
Director of Academic/Career Connections -Amy Millis	972.429-3053
Director of Special Education -Shelee Duke	972.429.2365
Director of Special Services -Dr. Melissa Arrambide	972.429.2385
Director of Staff Development -Melissa Heller	972.429.3068
Director of Fine Arts -Mike Lipe	972.429.3026
Director of Human Resources -Tara Shores	972.429.3034
Director of Student Nutrition -Theresa Johnson	972.429.2335
Director of Transportation -Ed Ostrander	972.429.2305
Ex. Dir Wylie ISD Education Foundation -Jordan Adams	972.429.3025

Campus Directory

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

School Hours

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

Enrollment Requirements

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

Minimum State of Texas Vaccine Requirements for School Attendance

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

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

Cafeteria Service Lunch Prices:

Elementary schools	\$2.25
Intermediate schools	\$2.25
Junior High school	\$2.25
High schools	\$2.50
Breakfast (all schools)	\$1.35

Professional Development Days (For Professional Staff Only)

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

All professional staff members who are assigned to 188 day contracts are required to complete **11 days** of professional development during the 2012-2013 calendar. Nine staff development days are designated in the 2012-2013 school year calendar as follows:

Professional Development Days
August 20-24, January 21,
February 18, March 18 and June 7

The remaining **two days (12 hours)** are considered professional development contract days and must be adequately documented. The balance of 12 hours must be accounted for in your Workshop portfolio by November 1, 2012. If you have questions regarding these remaining staff development hours, please contact your campus principal.

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

Organizational Structure

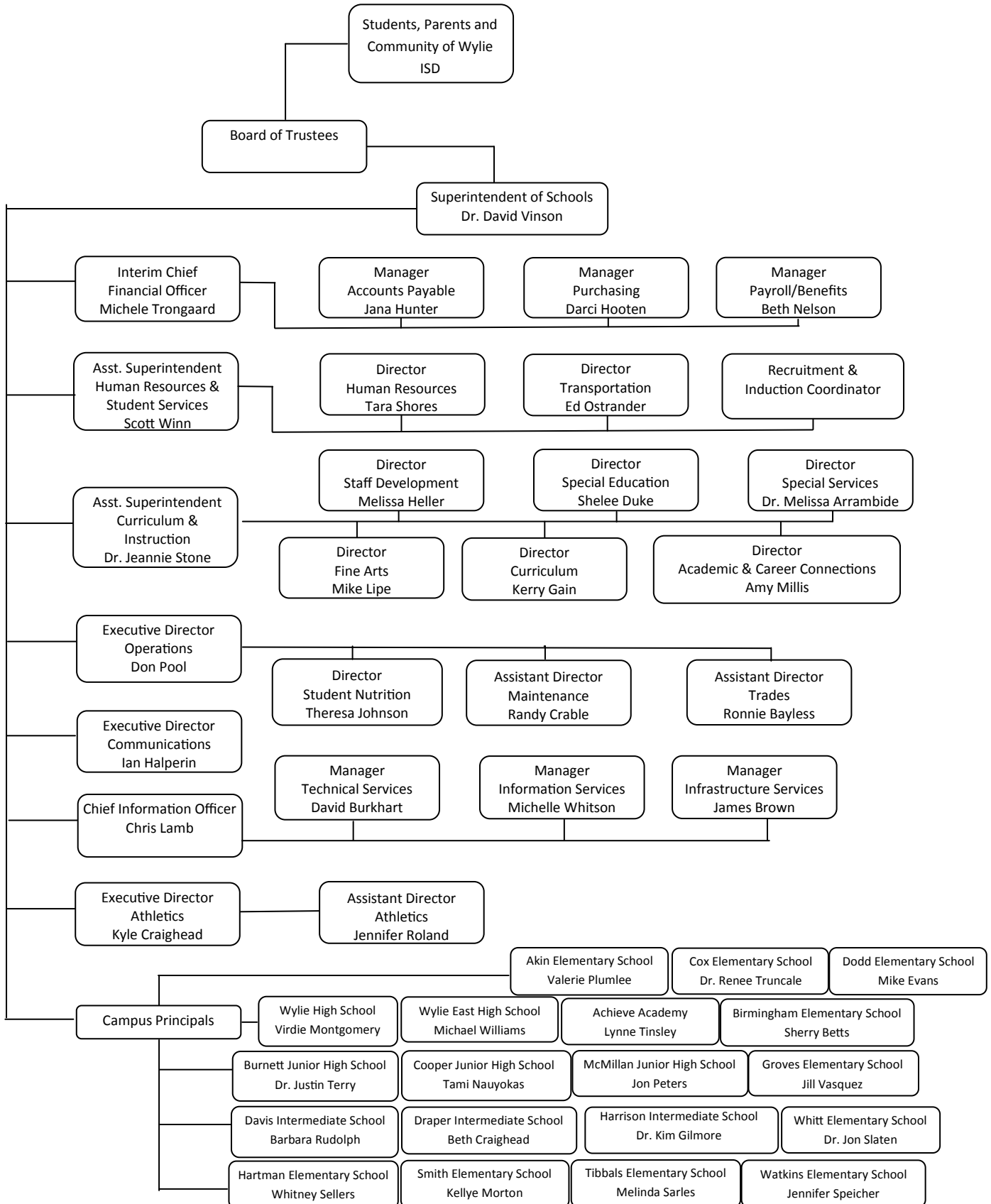
The District's organizational hierarchy begins with the "Team of Eight" which consists of seven elected Board of Trustees and the Superintendent. The Superintendent is the Chief Executive Officer and is responsible for the day-to-day management of the District. The Superintendent's Leadership Team Consists of the divisions of Finance, Human Resources/Student Services, Curriculum & Instruction, Technology, Community Relations, Operations 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 2012-13 organizational chart for Wylie ISD is illustrated on the following page.



Organizational Structure (Cont.)

Table 26
Wylie ISD Organizational Structure



WISD Board of Trustees and Superintendent



Stacie Gooch
President
PLACE 7, Term Expires 2016
Realtor, Ebby Holliday



Lance Goff
Vice President
PLACE 4, Term Expires 2016
Philadelphia Insurance



Barbara Goss
Secretary
PLACE 3, Term Expires 2016
Account Manager, HRsmart



Mitch Herzog
PLACE 2, Term Expires 2014
Commercial Real Estate



Heather Leggett
PLACE 5, Term Expires 2014
Teacher/Stay-At-Home Parent



Joe Stooksberry
PLACE 6, Term Expires 2014
Accounting Manager
Firetrol Protection Systems, Inc.



Tom Westhara
PLACE 1, Term Expires 2014
Sales and Marketing



Dr. David Vinson
Superintendent

Financial Structure & Basis of Accounting

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

Summary Statement of Principles of Accounting and Reporting

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

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

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

Governmental Funds

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

Financial Structure & Basis of Accounting (Cont.)

Types of Funds – Cont'd

Fiduciary Funds

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

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

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

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

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

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

Financial Structure & Basis of Accounting (Cont.)

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

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

Budgetary Control and Budgetary Reporting

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

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

Fiscal Year

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

Financial Structure & Basis of Accounting (Cont.)

Transfer, Revenue, Expenditure, and Expense Account Classification

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

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

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

Interim and Annual Financial Reports

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

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

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

Financial Structure & Basis of Accounting (Cont.)

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

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

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

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

Are not consumed as a result of use.

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

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

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

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

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

Financial Structure & Basis of Accounting (Cont.)

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

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

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

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

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

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

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

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

Account Code Structure

Table 27

- **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 28

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	BTIM MENTOR GRANT
205	HEAD START	429	DATE GRANT/READY TO READ
206	TITLE IIIB 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
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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

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 29

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 ON0BEHALF 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.)

Object Codes - Expenditures Table 30

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 ACTIVIE 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	DEP EXP
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

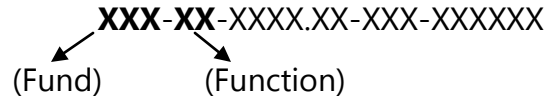
Capital Outlay - Land, Buildings and Equipments

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 & EQUIPMEN
6629	BUILDING IMPROVEMENT	6669	LIBRARY BOOKS & MEDIA

Account Code Structure (Cont.)

Table 31a
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.



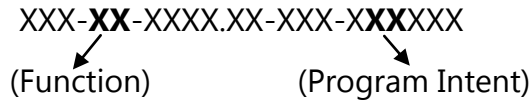
Fund	196	199	205	206	211	224	225	240	244	263	287	392	397	410	415	429	461	478-497	511	621-627	821	865	
Function	Local Grant & Awards	General Fund	Head Start	TX Shep	Title 1 Basic	IDEA Part B Formula	IDEA Part B Preschool	Food Services	Vocational	Title 3 LEP	Education Jobs Grant	Non-Ed Community	Advanced 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 31b

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	91	99
Function	Instruction	Gifted & Talented	Career & Technology	Special Education	Compensatory	ESL/ELL/Bilingual	Nondisciplinary AEP	Disciplinary AEP	High School Allotment	Pre-Kindergarten	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 has become a high priority. Effective cash management programs:

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

The Board of Trustees has adopted a written investment policy regarding investment of funds as defined by the Public Funds Investment Act (latest Amendment). This policy authorizes the District to invest in U.S. Treasuries, U.S. Agencies, certificates of deposit, repurchase agreements, securities lending programs, banker's acceptances, no-load money market mutual funds and no-load mutual funds, commercial paper, guaranteed investment contracts as an investment vehicle for bond proceeds, and public funds investment pools. The primary pools that the District uses are the Lone Star Investment Pool (Texas Association of School Boards), LOGIC (Local Government Investment Cooperative) and JP Morgan Chase.

Cash balances are monitored daily to minimize bank balances by only transferring into the accounts the sum of funds necessary to cover disbursements anticipated each day. Monthly reports are provided to the Board of Trustees on investment activity. The appropriate District staff receives the mandatory investment training of ten hours every two years.

Debt Management

For the past decade and in the foreseeable future, the District has and will continue to experience bond elections authorizing new bonds and a continual issuance of bonds. The District receives a primary bond rating of AAA through the State of Texas Permanent School Fund (PSF). The District's secondary rating from Moody's is currently an AA₃. A financial advisor is employed to assist the District in managing its debt.

As of June 30, 2012, the District had \$493,510,000 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 2012-13. Wylie ISD will continue to take insurable measures in keeping the District up and running in a safe and secure environment.

Significant Financial Policies & Procedures (Cont.)

Reserve Policies

General Fund

A recognized sign of fiscal health for a school district is an appropriate undesignated, unreserved fund balance for the General Fund (operating fund). An appropriate fund balance level is one of the measurements for the School FIRST (Financial Integrity Rating System of Texas) program required for all school districts in the state. The 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 as well as workers' compensation coverage is provided by an inter-local cooperative.

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

Significant Financial Policies & Procedures (Cont.)

Independent Audit & Financial Reporting

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

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



Budget Policies & Development Procedures

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

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

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

Wylie ISD Mission Statement

The 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



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



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



Wylie Independent School District

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 HS



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	
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	
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	
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	

RESPONSIBLE AND DISCIPLINED STUDENTS

Wylie Independent School District

Goal 1
Instill Community and Ethical Values

Goal 2
Ensure Academic Achievement

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Goal 5
Prepare Students for Life beyond HS



<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	
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	
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)	
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	

RESPONSIBLE AND DISCIPLINED STUDENTS

DISTRICT GOAL 2

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



Wylie Independent School District

Goal 1

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Goal 3

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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	
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	
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	
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	
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	
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	

ACADEMIC PERFORMANCE - SPECIAL GROUPS

Wylie Independent School District

Goal 1

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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)
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	
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	
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	
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	

ACADEMIC PERFORMANCE - SPECIAL GROUPS

Wylie Independent School District

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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	
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	
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	
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	

ACADEMIC PERFORMANCE - SPECIAL GROUPS

Wylie Independent School District

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



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	
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	
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	
Maintain policies, campus plans, and strategies to address bullying	ESC, campus administrators, counselors, teachers, staff	District budget	On-going 2012-13	Trainings	
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	
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	

ENVIRONMENT AND SYSTEMS

Wylie Independent School District

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



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	
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	
Upgrade existing email system to Exchange 2010	CIO, Technology staff	District Budget	Spring 2013	System implemented	
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	
Upgrade district core networking switches to support 10GB backbone	CIO, Technology staff	District Budget	Summer 2013	System implemented	

ENVIRONMENT AND SYSTEMS

Wylie Independent School District

Goal 1

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<p>District Goal 2: <i>Ensure academic achievement for every student through tight family partnerships, curriculum and programs</i></p>					
<p>Objective: <i>Maintain tight operating systems to ensure effectiveness, safety, and security across the district</i></p>					
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	
Coordinate safety audits on a 3 year basis	Maintenance Dept., Safety	District Budget	On-going 2012-2013	All safety audits (12) completed	
Complete implementation of the Raptor system	Communications, Technology, Maintenance	District Budget	On-going 2012-2013	Implementation complete	

ENVIRONMENT AND SYSTEMS

Wylie Independent School District

Goal 1 **Goal 2** **Goal 3** **Goal 4** **Goal 5**
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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	
Provide ongoing training and support for Professional Learning Communities	C&I, Learning Specialists	District budget	On-going 2012-2013	Staff Development records, PLC documents	
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	
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	
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	

PROFESSIONAL DEVELOPMENT

Wylie Independent School District

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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	
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	
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	
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	
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	

PROFESSIONAL DEVELOPMENT

Wylie Independent School District

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District Goal 2:

Ensure academic achievement for every student through tight family partnerships, curriculum, and tested curriculum

Objective:

Provide necessary professional development to ensure tight academic programs

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	
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	
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	

PROFESSIONAL DEVELOPMENT

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District Goal 2:

Ensure academic achievement for every student through tight family partnerships, curriculum, and tested curriculum

Objective:

Provide necessary professional development to ensure tight academic programs

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	
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	
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	
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	

PROFESSIONAL DEVELOPMENT

Wylie Independent School District

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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	
Conduct a Parent Dyslexia Night	Special Services Department	Special Services Budget, Title III, State ELL Allotment	2012-2013	Agendas, Sign-In Sheets	
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	
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	
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	
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	

ENHANCED COMMUNICATION AND INVOLVEMENT WITH FAMILIES

Wylie Independent School District

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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	
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	
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	

ENHANCED COMMUNICATION AND INVOLVEMENT WITH FAMILIES

Wylie Independent School District

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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	
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	
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	
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	

WRITTEN, TAUGHT, AND TESTED CURRICULUM

Wylie Independent School District

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District Goal 2:

Ensure academic achievement for every student through tight family partnerships, curriculum, and programs

Objective:

Develop a culture where all academic decisions are based on data ensuring an aligned written, taught, and tested curriculum

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	
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	
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	

WRITTEN, TAUGHT, AND TESTED CURRICULUM

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District Goal 2:

Ensure academic achievement for every student through tight family partnerships, curriculum, and programs

Objective:

Develop a culture where all academic decisions are based on data ensuring an aligned written, taught, and tested curriculum

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	
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	
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	
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	

WRITTEN, TAUGHT, AND TESTED CURRICULUM

DISTRICT GOAL 3

Attract, retain, and value a quality staff



Wylie Independent School District

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 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	
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	
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	

HIRING AND INDUCTION PRACTICES

Wylie Independent School District

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 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	
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	
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	
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	

HIRING AND INDUCTION PRACTICES

DISTRICT GOAL 4

Manage growth in a way that ensures
functional equity



Wylie Independent School District

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 4:

Manage growth in a way that provides functional equity, financial responsibility, and assurance for all student needs

Objective:

Remain cognizant of the need to take proactive measures to stay ahead of the growth in Wylie.

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	
Consolidate and manage secondary Fine Arts budgets at the ESC	Director of Fine Arts	District budget	On-going 2012-2013	Fine Arts budget expenditures	
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	
Inform & Educate the community on topics future bond plans & School Board meetings	Cabinet	District Budget	Ongoing 2012-2013	Plan bonds Inform Board upcoming projects	
Maintain district long range facilities plan	Maintenance, Campus Administration	District Budget	Ongoing 2012-2013	Facilities Worksheet 10-8-12	

FACILITIES AND MANAGING GROWTH

Wylie Independent School District

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 4:

Manage growth in a way that provides functional equity, financial responsibility, and assurance for all student needs

Objective:

Remain cognizant of the need to take proactive measures to stay ahead of the growth in Wylie.

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	
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	
Monitor & evaluate campuses for renovations	Supt, Maintenance	District Budget	Ongoing 2012-2013	Facilities Worksheet	
Develop proactive master facilities plan	Supt, Maintenance	District Budget	Ongoing 2012-2013	Facilities Worksheet	

FACILITIES AND MANAGING GROWTH

DISTRICT GOAL 5

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



Wylie Independent School District

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



<p>District Goal 5: <i>Prepare students for a successful life beyond high school</i></p>					
<p>Objective: <i>Remain keenly aware of the need to infuse 21st century learning skills and innovation into all aspects of the educational setting</i></p>					
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	
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	
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	
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	
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	
Develop a plan for offering STEM opportunities	C&I	District budget	Fall 2012	Meeting agendas with partners, documentation of work	

PREPARING STUDENTS FOR LIFE BEYOND HIGH SCHOOL

Wylie Independent School District

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 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	
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	
Integrate technology into curriculum, instruction, and assessment	C&I Division, CIO	District budget	On-going 2012-2012	Curriculum with lessons utilizing technology	
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	
Align technology resources to support instructional goals	C&I Division, CIO	District budget	On-going 2012-2012	Technology Plan	
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	

PREPARING STUDENTS FOR LIFE BEYOND HIGH SCHOOL

Wylie Independent School District

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



<p>District Goal 5: <i>Prepare students for a successful life beyond high school</i></p>					
<p>Objective: <i>Remain keenly aware of the need to infuse 21st century learning skills and innovation into all aspects of the educational setting</i></p>					
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	
Implement plan for integrating technology application TEKS into K-8 core content areas	C&I	CSCOPE	Spring 2013	Lesson plans	
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	
Develop obsolescence plan for technology equipment	Superintendent, CIO, Technology Immersion Committee	District budget	Spring 2013	Technology Plans	

PREPARING STUDENTS FOR LIFE BEYOND HIGH SCHOOL

Budget Policies & Development Procedures (Cont.)

Table 33

IMPLEMENTATION OF STRATEGIC GOALS & OBJECTIVES 2012-2013	Instill Community & Ethical Values in Our Students	Ensure Academic Achievement	Attract, Retain and Value a Quality Staff	Manage Growth	Prepare Students	2011-12 Adopted Budget
	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	
ORGANIZATION NUMBER/NAME						\$ 89,397,361
001-110 - CAMPUSES	√	√	√	√	√	538,504
699 - SUMMER SCHOOL		√			√	177,560
701 - SUPERINTENDENT OFFICE	√	√	√	√	√	69,799
702 - BOARD MEMBERS	√	√	√	√	√	12,000
703 - TAX OFFICE				√		8,099
726 - BUSINESS OFFICE				√		280,578
727 - HUMAN RESOURCE AND STUDENT SERVICES	√		√	√		10,805
801 - TECHNOLOGY DEPARTMENT				√		384,707
802 - ASST. SUPERINTENDENT FOR CURRICULUM AND INSTRUCTION	√	√			√	234,711
803 - PUBLIC RELATIONS	√	√				8,802
804 - STAFF DEVELOPMENT		√	√			(3,020)
805 - CURRICULUM DEPARTMENT	√	√		√	√	545,484
806 - SPECIAL EDUCATION DEPARTMENT	√	√		√	√	14,299
807 - FINE ARTS DEPARTMENT	√	√		√	√	337,610
808 - SPECIAL SERVICES DEPARTMENT	√	√		√	√	(99,262)
873 - ATHLETIC DEPARTMENT	√	√		√	√	(30,784)
935 - TRANSPORTATION DEPARTMENT				√		550,311
936 - MAINTENANCE AND CUSTODIAL DEPARTMENT				√		321,609
937 - HEALTH SERVICES					√	61
938 - FOOD SERVICE				√		48,681
939 - ENERGY MANAGEMENT				√		31,263
						\$ 92,839,178
						2012-13 Adopted Budget

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 Interim 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 34

Budget Calendar 2012—2013 Fiscal Year

December 2011	Meet with Superintendent and Assistant Superintendents to discuss budget process for 2012-13.
January 16, 2012	REGULAR BOARD MEETING Discuss events on budget calendar, budget priorities, and budget considerations for 2012-13.
January 2012	Projected enrollment figures developed and ready for use in budget preparation.
February 7 2012	SECRETARIES MEETING Distribution of budget packets; discuss per pupil allocations, specific budget needs and mechanics of budgeting.
February 7, 2012	MONTHLY STAFF MEETING Distribution of budget packets; discuss per pupil allocations, specific budget needs and mechanics of budgeting.
March 9, 2012	Budget due to Business Office.
March 12, 2012	SPRING BREAK through March 16
March 2012	Staffing allocations released to principals.
March—April	Review campus and department budgets; develop payroll budgets.
April 9, 2012	FIRST DRAFT OF BUDGET COMPLETE Revenue budgets developed based on estimated property values; expenditure estimates based on submitted requests including staffing changes and salary adjustments.
April 30, 2012	Chief Appraiser certifies an estimate of taxable value.

Budget Calendar 2012-13 School Year (cont.)

April—June	Schedule meetings and review budget with the Board of Trustees.
June 6, 2012	Publish " NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE " (must be at least 10 days prior to public meeting).
June 15, 2012	Post Notice for hearing and adoption of budget.
June 18, 2012	REGULAR BOARD MEETING Public hearing on 2012-13 Budget. Adopt 2012-13 Budget
July 25, 2012	FOR INFORMATION ONLY District receives certified appraisal roll; adjust revenue projections.
August 8, 2012	Publish "NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE" if proposed tax rate is higher than previously published (must be at least 10 days prior to public meeting)
August 17, 2012	Post Notice for hearing and adoption of tax rate
August 20, 2012	REGULAR BOARD MEETING Public hearing on 2012-13 Tax Rate (if proposed tax rate is higher than previously published) Adopt 2012-13 Tax Rate (Must adopt by component, i.e., M&O and I&S)

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

Introduction

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

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

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



Combined Funds

The 2012-13 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 \$117,948,285 and total expenditures and other uses are \$117,815,833. Only the Debt Service Fund will incur a planned deficit.

Table 35

Wylie Independent School District

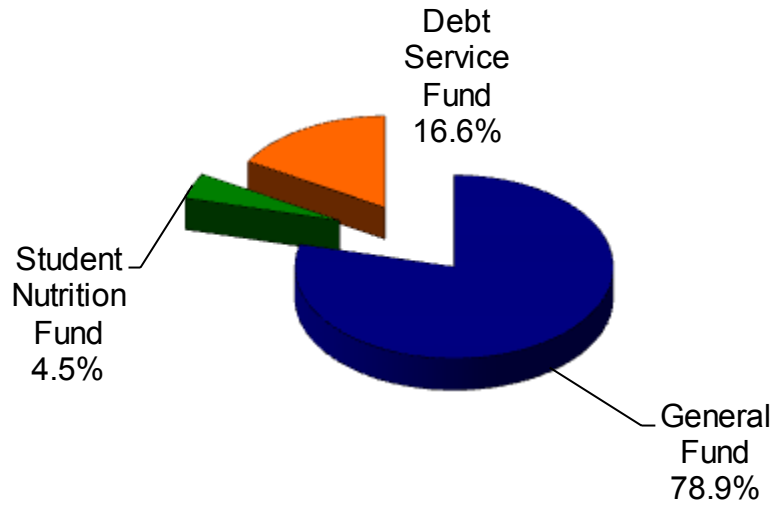
*Combined Budget Summary: 2012-13
July 1, 2012 through June 30, 2013
General Fund, Debt Service Fund, & Food Service Funds*

		General Fund	Debt Service	Food Service	Total
Revenues					
5700	Local & intermediate sources	\$ 39,187,810	\$ 15,372,542	\$ 3,089,278	\$ 57,649,630
5800	State sources	53,592,448	4,170,432	120,339	57,883,219
5900	Federal sources	345,072	-	2,070,364	2,415,436
Total Revenues		93,125,330	19,542,974	5,279,981	117,948,285
Expenditures					
11	Instruction	56,549,603	-	-	56,549,603
12	Instructional resources & media	1,017,543	-	-	1,017,543
13	Staff development	2,329,204	-	-	2,329,204
21	Instructional administration	989,947	-	-	989,947
23	School administration	5,962,869	-	-	5,962,869
31	Guidance and counseling	2,253,490	-	-	2,253,490
33	Health services	1,162,718	-	-	1,162,718
34	Student transportation	4,010,670	-	-	4,010,670
35	Food services	48,681	-	5,033,605	5,082,286
36	Co-curricular activities	2,744,951	-	-	2,744,951
41	General administration	2,832,844	-	-	2,832,844
51	Plant maintenance & operations	10,591,380	-	245,376	10,836,756
52	Security	352,690	-	-	352,690
53	Technology	1,573,742	-	-	1,573,742
61	Community service	5,646	-	-	5,646
71	Debt service	28,200	19,697,674	-	19,725,874
81	Facilities acquisition & construction	-	-	-	-
95	JJAEP Programs	25,000	-	-	25,000
99	Other Intergovernmental Charges	360,000	-	-	360,000
Total Expenditures		92,839,178	19,697,674	5,278,981	117,815,833
Excess Revenues Over Expenditures		286,152	(154,700)	1,000	132,452
Fund Balance-Beginning		21,374,540	18,514,177	1,109,482	40,998,199
Fund Balance-Ending-Projected		\$ 21,660,692	\$ 18,359,477	\$ 1,110,482	\$ 41,130,651
Proposed Tax Rate		\$ 1.17	\$ 0.47		\$ 1.64

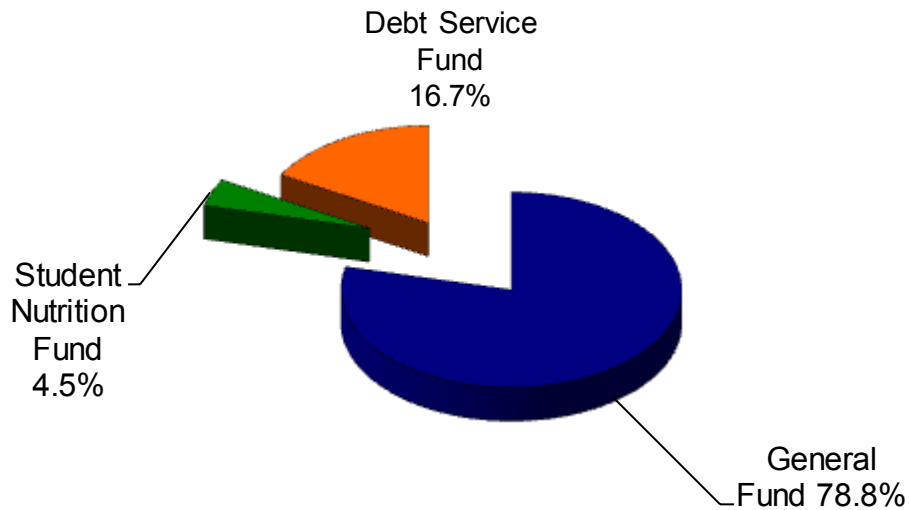
Combined Funds (Cont.)

Table 36

Revenue	General Fund	Student Nutrition Fund	Debt Service Fund
	\$ 93,125,330	\$ 5,279,981	\$ 19,542,974



Expenditures	General Fund	Student Nutrition Fund	Debt Service Fund
	\$ 92,839,178	\$ 5,278,981	\$ 19,697,674



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: foundation formulas; equalization methods; local-effort equalization formulas; flat grant funding; and 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 \$4,765 starting in 2009-10 to today.

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 37

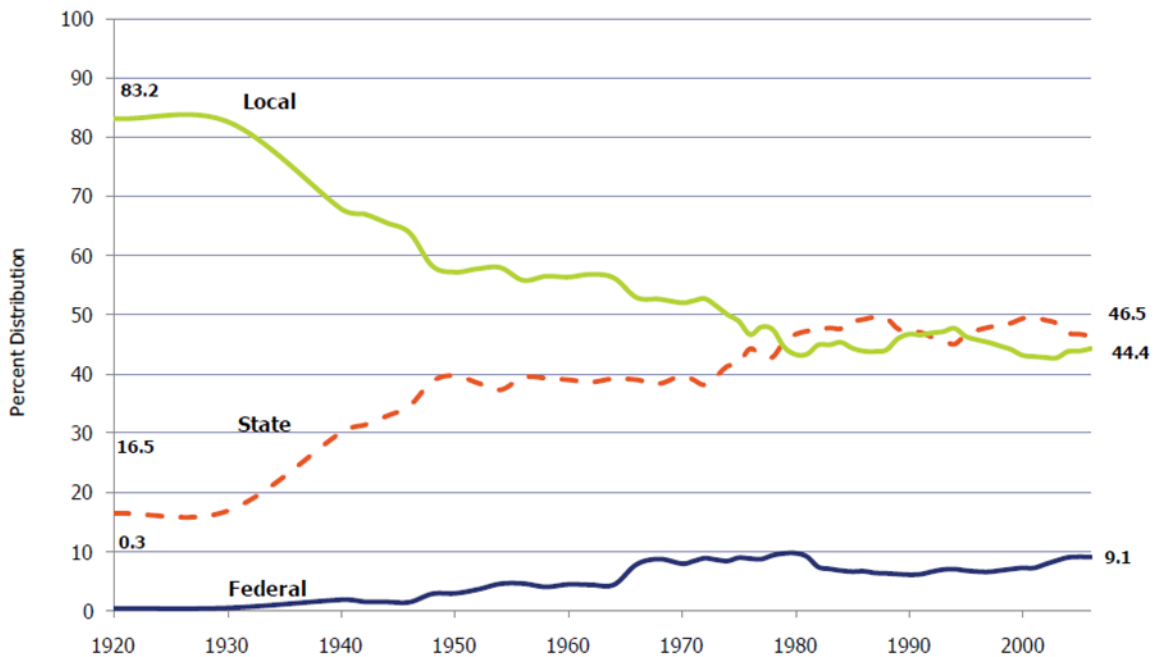
Weights Given Based on Student Characteristics			
Program	Description	Weight	Citation
Special Education	Funding for students with learning disabilities based on the student placement	1.1—5.0	TEC§42.151
Compensatory Education	Additional Funding for low-performing students as determined through the federal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

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. Although, with the passage of the American Recovery and Reinvestment Act (ARRA) from 2008-2010 and the Education Jobs Grant in 2011, this percent has changed. Wylie ISD received \$7.6 million in 2008-2010 from ARRA and \$1.9 million for 2011-12 fiscal year. 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 38



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

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.

Funding Public Education (cont.)

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. The upcoming 83rd Legislative Session will be discussing these issues along with vouchers for private schools.

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 1) Inadequate formula/funding levels, (2) Increasing costs and (3) Restrictions on taxation and revenue. With the upcoming 83rd Texas Legislative Session in January, the issues will be addressed.

How an Education Dollar in Wylie ISD Relates to the Student

Table 39

	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.	\$.04
She arrives to find a building that is clean and well-maintained .	\$.08
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.	\$.53
While in class, she has access to an instructional aide who supports the teacher in delivering instruction and to district-purchased instructional supplies .	\$.05
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.	\$.01
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.	\$.02
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.	\$.06
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.	\$.05
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

Table 40

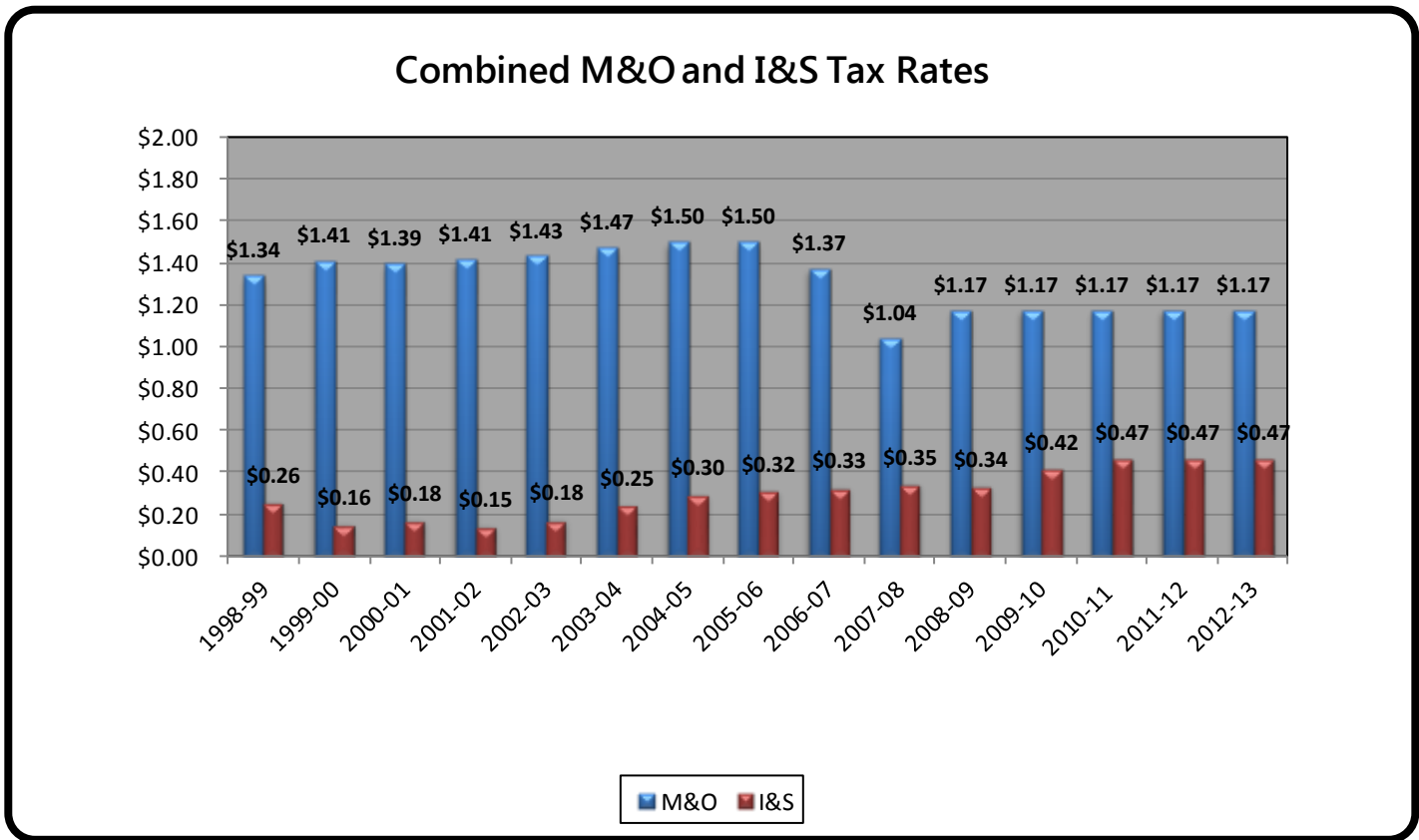
Year Ended June 30	Assessed Valuation	Tax Rate	Adjusted Levy	% Collections	
				Current	Total
2006	\$ 2,138,004,258	\$ 1.82	\$ 38,514,181	97.00%	98.12%
2007	\$ 2,470,214,311	\$ 1.70	\$ 41,569,553	97.21%	100.39%
2008	\$ 2,829,087,169	\$ 1.39	\$ 39,275,221	97.66%	100.63%
2009	\$ 3,102,559,828	\$ 1.51	\$ 46,559,319	98.16%	100.08%
2010	\$ 3,084,000,064	\$ 1.59	\$ 49,035,601	97.04%	99.26%
2011	\$ 3,071,334,946	\$ 1.64	\$ 51,371,354	99.32%	100.58%
2012	\$ 3,193,228,449	\$ 1.64	\$ 52,368,963	98.79%	99.00%

Comparison of Tax Rates

The tax rate for 2012-13 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 four school year budgets. In 2008-09, the \$1.00 M&O rate changed to \$1.17 which includes the four cent local option rate and \$0.13 cent as a result of voters approval in November, 2008.

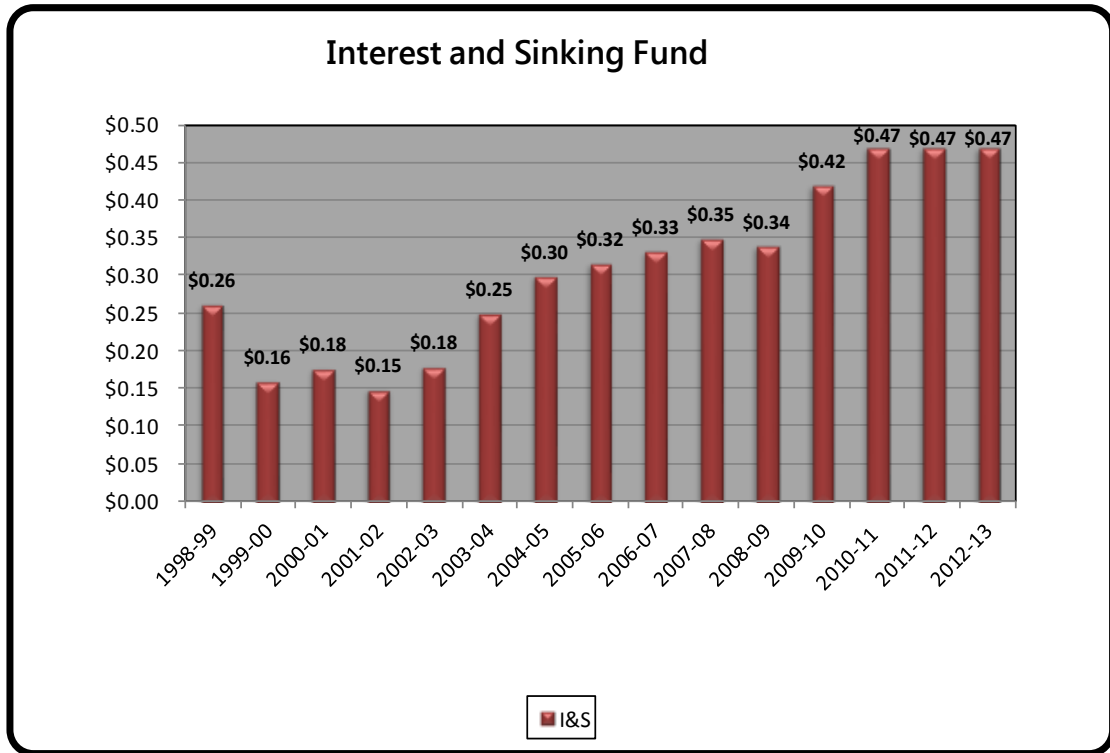
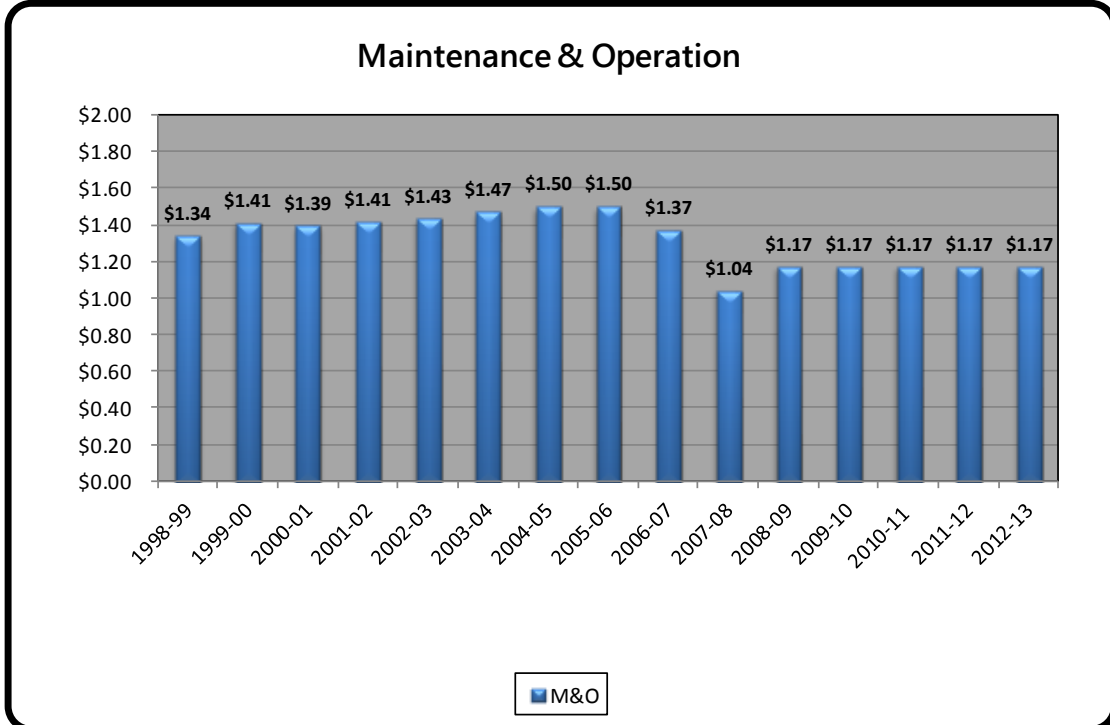
The tax rate is comprised of two component rates each having separate purposes and state laws governing them – Maintenance and Operations (M&O) rate and Debt Service (I&S) rate.

Table 41



Comparison of Tax Rates (Cont.)

Table 42



General Fund

Revenue

Budgeted revenues increased by \$2.1 million or 2.36% over 2011-12 unaudited actuals. Further explanation follows outlining the major changes to General Fund revenue for 2012-13.

Expenditures

The focus on the expenditure budgeting begins with payroll and benefits. Because of the estimated impact from the \$4 billion cut in education, there will be a one time 3% stipend given to all district employees in November 2012 and the campus and departmental budgets remained the same.

Fund Balance

The General Fund unobligated fund balance is expected to increase by \$5.3 million from the fiscal year 2011-12. This increase will help offset the loss in state funding over the next 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 2012-13 is a .7% increase over 2011-12. Conservative estimates will be used for future growth projections.
3. State funding changes from SB1 of the 2011 Legislative Session have drastically impacted future funding.
4. Elimination of Education Jobs Grant, reducing federal funds by \$1.9 million.

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 \$225 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, 2009—June 30, 2013 (Budgeted)

Table 43

Revenues	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Unaudited Actual	2012-13 Adopted Budget	\$ Increase/ (Decrease) Over Prior Year	% Increase/ (Decrease) Over Prior Year
LOCAL REVENUE SOURCES							
Property Taxes	\$36,088,073	\$ 36,452,256	\$ 36,887,151	\$ 37,715,317	\$ 38,111,077	\$ 395,760	1.05%
Investment Income	237,179	64,913	74,618	68,126	50,000	(18,126)	-26.61%
Penalties, Interest and Other	304,680	300,355	264,483	249,644	301,000	51,356	20.57%
Rent	228,703	278,407	308,777	332,115	200,000	(132,115)	-39.78%
Gifts & Bequests	77,833	39,529	100,716	96,861		(96,861)	-100.00%
Athletic Activities	439,763	341,586	388,510	435,029	341,066	(93,963)	-21.60%
Soft Drink Vendor Contract	80,000	80,000	80,000	80,000	46,667	(33,333)	-42%
Co-curricular Student Activities	69,095	64,262	80,517	84,591	50,000	(34,591)	-41%
Other	66,711	89,443	233,831	264,619	88,000	(176,619)	-66.74%
TOTAL	37,592,038	37,710,749	38,418,605	39,326,301	39,187,810	(138,491)	-0.35%
STATE REVENUE SOURCES							
Per Capita Funds	2,633,128	1,174,695	3,893,025	3,003,276	3,061,252	57,976	1.93%
Foundation School Revenue	37,097,731	40,452,204	42,404,893	44,332,520	46,249,040	1,916,520	4.32%
Other State Revenue	25,228	381,799	22,789	9,898	-	(9,898)	-100.00%
TRS On-Behalf (Book Entry Only)	3,628,895	3,844,025	4,310,879	3,883,851	4,282,156	398,305	10.26%
TOTAL	43,384,981	45,852,723	50,631,586	51,229,545	53,592,448	2,362,903	4.61%
FEDERAL REVENUE SOURCES							
Impact Aid	54,093	53,314	50,000	73,251	75,000	1,749	2.39%
Other Federal Revenue/ARRA Funds/Educ Jobs (-	3,598,805	3,788,612	1,852,717	120,000	(1,732,717)	-93.52%
ROTC	111,777	143,737	150,000	142,844	140,072	(2,772)	-1.94%
Federal Flood Control	3,940	4,468	-	-	-	-	-
Title VI Summer School	9,927	-	-	-	-	-	-
Medicaid Reimbursement	29,986	140,857	95,000	136,271	10,000	(126,271)	-92.66%
TOTAL	209,723	3,941,181	4,083,612	2,205,083	345,072	(1,860,011)	-84.35%
GENERAL FUND REVENUE TOTAL	\$81,186,742	\$ 87,504,653	\$ 93,133,803	\$ 92,760,928	\$ 93,125,330	\$ 364,402	0.39%

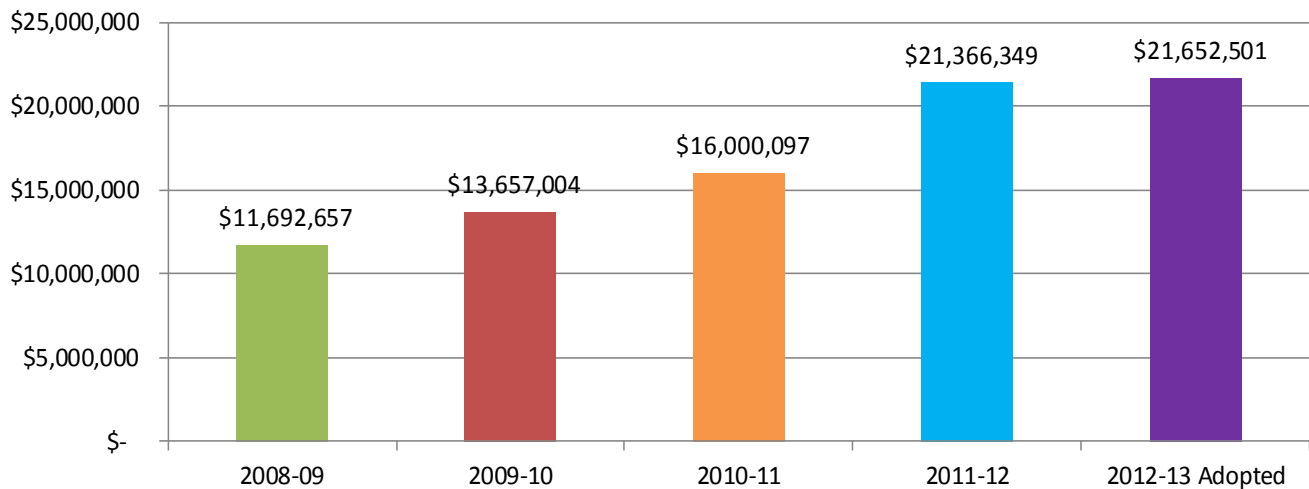
General Fund (Cont.)

Wylie ISD General Fund Expenditures Years Ended June 30, 2009—June 30, 2013 (Budgeted)

Table 44

	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Unaudited Actual	2012-13 Adopted Budget	\$ Increase/ (Decrease) Over Prior Year	% Increase/ (Decrease) Over Prior Year
Expenditures							
EXPENDITURES BY OBJECT							
Payroll Costs	\$ 66,840,521	\$ 71,878,337	\$ 77,085,121	\$ 75,404,951	\$ 80,295,506	\$ 4,890,555	6.49%
Professional & Contracted Svcs.	6,313,968	5,534,571	5,605,125	5,055,312	5,981,491	926,179	18.32%
Other Operating Expenses	4,605,888	5,791,822	6,394,673	5,062,290	5,984,981	922,691	18.23%
Debt Service	309,387	341,458	358,345	360,533	28,200	(332,333)	-92.18%
Capital Outlay	683,914	2,772,438	1,433,405	1,559,958	549,000	(1,010,958)	-64.81%
Total	78,753,678	86,318,626	90,876,670	87,443,044	92,839,178	5,396,134	6.17%
TOTAL EXPENDITURES	78,753,678	86,318,626	90,876,670	87,443,044	92,839,178	-	6.17%
EXCESS REVENUES OVER (UNDER) EXPENDITURES	2,433,064	1,186,027	2,257,133	5,317,885	286,152	(5,031,733)	-1758.41%
OTHER SOURCES							
Sale of Real and Personal Property	19,569	17,466	36,181	28,728	-	-	-
Capital Leases	-	1,260,855	49,780	19,639	-	-	-
TOTAL	19,569	1,278,321	85,960	48,367	-	-	-
OTHER USES							
TOTAL	-	(500,000)	-	-	-	-	-
NET SOURCES OVER	19,569	778,321	85,960	48,367	-	48,367	
BEGINNING FUND BALANCE - ORIGINALLY REPORTED	9,240,024	11,692,657	13,657,004	16,000,097	21,366,349	2,452,632	33.54%
Prior Period Adjustment	-	-	-	-	-	-	-
BEGINNING FUND BALANCE	9,240,024	11,692,657	13,657,004	16,000,097	21,366,349	5,366,252	33.54%
ENDING FUND BALANCE	\$ 11,692,657	\$ 13,657,004	\$ 16,000,097	\$ 21,366,349	\$ 21,652,501	\$ 382,886	1.34%

Fund Balances Trends for General Fund



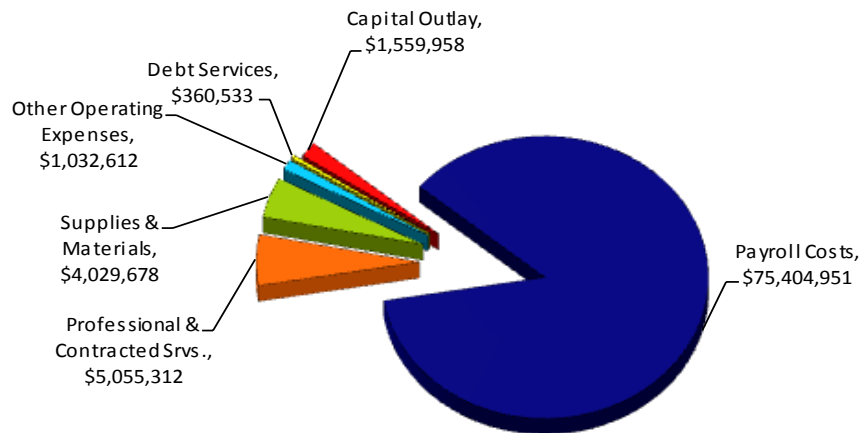
General Fund (Cont.)

Table 45

Wylie Independent School District General Fund Expenditures

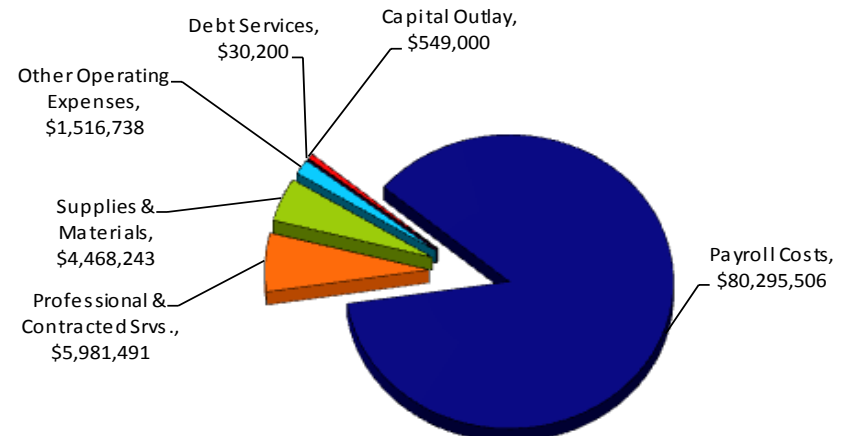
2011-12 Unaudited Actual

Major Object Code	Expenditures	2011-12 Unaudited Actual Expenditures
6100	Payroll Costs	\$ 75,404,951
6200	Professional & Contracted Svcs.	\$ 5,055,312
6300	Supplies & Materials	\$ 4,029,678
6400	Other Operating Expenses	\$ 1,032,612
6500	Debt Services	\$ 360,533
6600	Capital Outlay	\$ 1,559,958
Total 2011-12 Unaudited Expenditures		\$ 87,443,044



2012-13 Adopted Budget

Major Object Code	Expenditures	2012-13 Budgeted Expenditures
6100	Payroll Costs	\$ 80,295,506
6200	Professional & Contracted Svcs.	\$ 5,981,491
6300	Supplies & Materials	\$ 4,468,243
6400	Other Operating Expenses	\$ 1,516,738
6500	Debt Services	\$ 28,200
6600	Capital Outlay	\$ 549,000
Total 2012-13 Budgeted Expenditures		\$ 92,839,178



General Fund (Cont.)

Table 46

General Fund by Function

	2011-12 Unaudited Actual	% 2011-12 Unaudited Actual	2012-13 Adopted Budget	% 2012-13 Adopted Budget
11 Instruction	\$ 52,524,452	60.07%	\$ 56,549,603	60.91%
12 Instructional Resource & Media	994,411	1.14%	1,017,543	1.10%
13 Curriculum & Staff Development	1,980,919	2.27%	2,329,204	2.51%
21 Instructional Administration	861,363	0.99%	989,947	1.07%
23 School Administration	5,570,004	6.37%	5,962,869	6.42%
31 Guidance and Counseling	2,162,534	2.47%	2,253,490	2.43%
33 Health Services	1,117,142	1.28%	1,162,718	1.25%
34 Student Transportation	3,774,148	4.32%	4,010,670	4.32%
35 Student Nutrition	-	0.00%	48,681	0.05%
36 Extra-Curricular Activities	2,578,757	2.95%	2,744,951	2.96%
41 General Administration	2,707,880	3.10%	2,832,844	3.05%
51 Plant Maintenance & Operations	9,770,632	11.17%	10,591,380	11.41%
52 Security & Monitoring	242,492	0.28%	352,690	0.38%
53 Data Processing/Technology Services	1,657,013	1.89%	1,573,742	1.70%
61 Community Services	13,905	0.02%	5,646	0.01%
71 Debt Service - Principal on Long-term Debt	360,533	0.41%	28,200	0.03%
81 Facilities Acquisition and Construction	760,865	0.87%	-	0.00%
95 JJAEP Programs	36,701	0.04%	25,000	0.03%
99 Other Intergovernmental Charges	329,294	0.38%	360,000	0.39%
Total	\$ 87,443,044	100.00%	\$ 92,839,178	100.00%

General Fund (Cont.)

General Fund Expenditures by Program Intent

As shown on page 131, Table 44, five financial expenditure columns are compared. The last audited year available at the date of this report was for the 2010-11 fiscal year. The 2011-12 expenditures are currently being audited and thus do not reflect the final balances in every case. The 2012-13 budgeted amounts are projections and may be subject to future adjustments through the budget amendment process.

General Fund Expenditures Per Student

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

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

Why do variances exist between campus per student expenditures?

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

Wylie ISD Campus/Department Information



P. M. Akin Elementary School

Valerie Plumlee, Principal

	2008-09	2009-10	2010 - 11	2011-12	2012-13
Enrollment	569	556	558	523	483
Student / Teacher Ratio	14.7	13.9	15.0	14.1	14.2
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	5.0	3.0	5.0	3.0	3.0
Teachers	38.8	40.0	37.3	37.0	34.0
Support					
Educational Aides	12.0	10.0	8.9	8.0	7.0
Total	57.8	55.0	53.2	50.0	46.0

Expenditures	2008-09	2009-10	2010-11	2011-12	2012-13
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 4,515	\$ 8,460	\$ 9,544	\$ 1,642	\$ 1,643
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	68,582	136,205	165,135	101,624	56,541
Gifted & Talented Education (21)	56,743	19,307	27,601	22,174	21,221
Regular Education (11)	2,382,419	2,021,069	2,311,794	1,866,120	1,888,388
Special Education (23)	265,142	279,665	432,135	181,628	175,996
Other (26, 28, 29, 99)	636,779	649,233	609,282	522,886	578,916
Total	\$ 3,414,180	\$ 3,113,939	\$ 3,555,491	\$ 2,696,075	\$ 2,722,705
Per Student Cost	\$ 4,960	\$ 5,601	\$ 6,372	\$ 5,155	\$ 5,206

Assessment Results	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS	*2012 STAAR
Reading	94%	99%	91%	90%	NA
Mathematics	86%	97%	93%	92%	NA
Writing	95%	99%	87%	90%	NA
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

*Data from first complete tests are needed before standard can be set for grade 3-8.

Information obtained from the TEA Website AEIS Reports.



T. F. Birmingham Elementary School

Sherry Betts, Principal

	2008-09	2009-10	2010-11	2011-12	2012-13
Enrollment	579	581	553	534	552
Student / Teacher Ratio	15.0	15.3	14.6	15.3	16.7
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	3.0	2.0	3.0	2.0	2.0
Teachers	38.6	38.0	38.0	35.0	33.0
Support					
Educational Aides	14.9	12.0	11.0	9.0	8.0
Total	58.5	54.0	54.0	48.0	45.0

Expenditures	2008-09	2009-10	2010-11	2011-12	2012-13
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 9,447	\$ 14,522	\$ 2,815	\$ 1,644	\$ 1,643
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	99,583	79,457	115,003	117,561	63,977
Gifted & Talented Education (21)	13,195	17,584	27,519	22,700	22,607
Regular Education (11)	2,520,208	2,180,379	2,169,181	1,906,994	1,866,977
Special Education (23)	224,931	265,831	273,546	282,542	276,174
Other (26, 28, 29, 99)	823,703	604,581	548,418	516,626	605,107
Total	\$ 3,691,067	\$ 3,162,354	\$ 3,136,482	\$ 2,848,067	\$ 2,836,485
Per Student Cost	\$ 6,375	\$ 5,443	\$ 5,672	\$ 5,333	\$ 5,139

Assessment Results	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS	*2012 STAAR
Reading	94%	96%	91%	88%	NA
Mathematics	87%	97%	88%	86%	NA
Writing	92%	99%	86%	95%	NA
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

**Data from first complete tests are needed before standard can be set for grade 3-8.*

Information obtained from the TEA Website AEIS Reports.



Cheri Cox Elementary School

Dr. Renee Truncale, Principal

	2008-09	2009-10	2010-11	2011-12	2012-13
Enrollment	411	450	543	588	605
Student / Teacher Ratio	14.6	15.0	14.7	15.5	15.9
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	3.0	2.0	3.0	2.0	2.0
Teachers	28.2	30.0	37.0	38.0	38.0
Support					
Educational Aides	9.9	10.0	9.0	9.0	9.0
Total	43.1	44.0	51.0	51.0	51.0

Expenditures	2008-09	2009-10	2010-11	2011-12	2012-13
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 6,339	\$ 9,032	\$ 27,746	\$ 26,284	\$ 26,283
Career & Technology Education(22)	-	-	-		
Accelerated Education(24,30)	105,552	92,357	147,535	126,842	83,296
Gifted & Talented Education (21)	20,134	17,839	29,021	22,913	23,520
Regular Education (11)	2,476,467	1,493,078	2,126,779	2,196,823	2,169,528
Special Education (23)	296,678	344,490	222,295	207,582	208,374
Other (26, 28, 29, 99)	561,717	574,684	542,610	540,315	599,527
Total	\$ 3,466,887	\$ 2,531,480	\$ 3,095,986	\$ 3,120,759	\$ 3,110,528
Per Student Cost	\$ 8,435	\$ 5,626	\$ 5,702	\$ 5,307	\$ 5,141

Assessment Results	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS	*2012 STAAR
Reading	93%	97%	91%	89%	NA
Mathematics	87%	97%	85%	86%	NA
Writing	96%	99%	89%	92%	NA
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

*Data from first complete tests are needed before standard can be set for grade 3-8.

Information obtained from the TEA Website AEIS Reports.



R. C. Dodd Elementary School

Mike Evans, Principal

	2008-09	2009-10	2010-11	2011-12	2012-13
Enrollment	560	579	578	583	603
Student / Teacher Ratio	15.6	15.6	15.2	15.3	16.3
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	3.0	2.0	3.0	2.0	2.0
Teachers	35.8	37.0	38.0	38.0	37.0
Support					
Educational Aides	10.0	10.0	12.0	12.0	12.0
Total	50.8	51.0	55.0	54.0	53.0

Expenditures	2008-09	2009-10	2010-11	2011-12	2012-13
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 5,019	\$ 14,228	\$ 1,651	\$ 2,456	\$ 2,464
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	72,934	128,150	109,070	91,084	57,135
Gifted & Talented Education (21)	14,345	17,620	22,356	24,077	24,049
Regular Education (11)	2,402,432	2,111,566	2,110,709	2,112,617	2,070,254
Special Education (23)	161,464	186,748	356,382	285,175	269,308
Other (26, 28, 29, 99)	558,311	570,353	538,038	530,248	581,766
Total	\$ 3,214,505	\$ 3,028,665	\$ 3,138,206	\$ 3,045,656	\$ 3,004,976
Per Student Cost	\$ 5,740	\$ 5,231	\$ 5,429	\$ 5,224	\$ 4,983

Assessment Results	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS	*2012 STAAR
Reading	97%	98%	93%	92%	NA
Mathematics	94%	99%	93%	95%	NA
Writing	95%	99%	90%	95%	NA
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

*Data from first complete tests are needed before standard can be set for grade 3-8.

Information obtained from the TEA Website AEIS Reports.



R. V. Groves Elementary School

Jill Vasquez, Principal

	2008-09	2009-10	2010-11	2011-12	2012-13
Enrollment	662	633	608	614	586
Student / Teacher Ratio	16.1	14.7	15.6	15.4	15.8
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	5.0	2.0	3.0	3.0	2.0
Teachers	41.2	43.0	39.0	40.0	37.0
Support					
Educational Aides	10.0	10.0	10.0	8.0	8.0
Total	58.2	57.0	54.0	53.0	49.0

Expenditures	2008-09	2009-10	2010-11	2011-12	2012-13
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 15,351	\$ 22,050	\$ 3,298	\$ 3,285	\$ 3,285
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	88,720	138,523	113,006	116,112	73,692
Gifted & Talented Education (21)	44,886	17,650	31,865	23,414	22,725
Regular Education (11)	2,409,806	2,249,374	2,205,487	2,119,169	2,151,788
Special Education (23)	177,696	163,549	134,571	138,392	139,752
Other (26, 28, 29, 99)	538,438	563,704	544,807	546,000	568,718
Total	\$ 3,274,897	\$ 3,154,850	\$ 3,033,034	\$ 2,946,372	\$ 2,959,960
Per Student Cost	\$ 4,947	\$ 4,984	\$ 4,989	\$ 4,799	\$ 5,051

Assessment Results	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS	*2012 STAAR
Reading	95%	97%	92%	94%	NA
Mathematics	93%	98%	92%	93%	NA
Writing	96%	99%	94%	96%	NA
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

*Data from first complete tests are needed before standard can be set for grade 3-8.

Information obtained from the TEA Website AEIS Reports.



R. F. Hartman Elementary School

Whitney Sellars, Principal

	2008-09	2009-10	2010-11	2011-12	2012-13
Enrollment	545	545	522	562	544
Student / Teacher Ratio	15.2	15.6	15.8	16.5	17.5
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	3.6	2.0	3.0	2.0	2.0
Teachers	35.8	35.0	33.0	34.0	31.0
Support					
Educational Aides	9.0	8.0	20.0	19.0	19.0
Total	50.4	47.0	58.0	57.0	54.0

Expenditures	2008-09	2009-10	2010-11	2011-12	2012-13
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 8,500	\$ 6,677	\$ 7,130	\$ 9,817	\$ 11,478
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	86,133	84,556	446,964	122,345	56,507
Gifted & Talented Education (21)	16,731	17,101	33,737	22,751	22,971
Regular Education (11)	2,297,870	1,932,817	1,352,745	1,166,932	1,235,440
Pre-K Education (32)	NA	NA	NA	506,566	508,850
Special Education (23)	177,542	190,906	344,594	473,532	420,945
Other (26, 28, 29, 99)	572,869	593,255	523,990	481,615	582,333
Total	\$ 3,159,645	\$ 2,825,312	\$ 2,709,160	\$ 2,783,558	\$ 2,838,524
Per Student Cost	\$ 5,798	\$ 5,184	\$ 5,190	\$ 4,953	\$ 5,218

Assessment Results	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS	*2012 STAAR
Reading	92%	96%	89%	92%	NA
Mathematics	87%	96%	92%	89%	NA
Writing	90%	99%	95%	98%	NA
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

*Data from first complete tests are needed before standard can be set for grade 3-8.

Information obtained from the TEA Website AEIS Reports.



Rita Smith Elementary School

Kellye Morton, Principal

	2008-09	2009-10	2010-11	2011-12	2012-13
Enrollment	535	630	595	610	644
Student / Teacher Ratio	14.4	15.8	14.2	14.5	16.1
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	4.0	2.0	3.0	2.0	2.0
Teachers	34.0	40.0	42.0	42.0	40.0
Support					
Educational Aides	16.0	13.0	10.0	9.0	10.0
Total	56.0	57.0	57.0	55.0	54.0

Expenditures	2008-09	2009-10	2010-11	2011-12	2012-13
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 10,659	\$ 15,208	\$ 32,664	\$ 32,845	\$ 29,568
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	62,893	218,859	103,281	87,875	53,100
Gifted & Talented Education (21)	48,475	18,885	33,571	23,085	23,317
Regular Education (11)	2,401,427	2,043,452	2,444,959	2,298,954	2,273,248
Special Education (23)	315,216	289,408	100,388	108,357	107,116
Other (26, 28, 29, 99)	587,688	543,023	517,557	524,449	570,759
Total	\$ 3,426,358	\$ 3,128,835	\$ 3,232,420	\$ 3,075,565	\$ 3,057,108
Per Student Cost	\$ 6,404	\$ 4,966	\$ 5,433	\$ 5,042	\$ 4,747

Assessment Results	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS	*2012 STAAR
Reading	97%	99%	97%	95%	NA
Mathematics	98%	98%	94%	93%	NA
Writing	99%	99%	96%	97%	NA
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

*Data from first complete tests are needed before standard can be set for grade 3-8.

Information obtained from the TEA Website AEIS Reports.



Harry & Retha Tibbals Elementary School

Melinda Sarles, Principal

	2008-09	2009-10	2010-11	2011-12	2012-13
Enrollment	603	663	546	578	616
Student / Teacher Ratio	15.0	15.4	15.2	16.1	16.6
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	3.7	2.0	3.0	2.0	2.0
Teachers	40.1	43.0	36.0	36.0	37.0
Support					
Educational Aides	10.0	9.0	7.0	6.0	6.0
Total	55.8	56.0	48.0	46.0	47.0

Expenditures	2008-09	2009-10	2010-11	2011-12	2012-13
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 32,884	\$ 42,239	\$ 1,860	\$ 1,643	\$ 1,643
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	68,930	53,793	96,070	71,462	54,340
Gifted & Talented Education (21)	17,404	17,822	26,191	21,242	21,121
Regular Education (11)	2,505,772	2,339,967	2,015,761	1,962,422	1,988,995
Special Education (23)	211,627	219,533	256,496	269,780	273,342
Other (26, 28, 29, 99)	577,680	595,028	558,964	562,758	580,473
Total	\$ 3,414,297	\$ 3,268,382	\$ 2,955,342	\$ 2,889,307	\$ 2,919,914
Per Student Cost	\$ 5,662	\$ 4,930	\$ 5,413	\$ 4,999	\$ 4,740

Assessment Results	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS	*2012 STAAR
Reading	94%	96%	99%	98%	NA
Mathematics	88%	94%	96%	97%	NA
Writing	99%	99%	99%	98%	NA
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

**Data from first complete tests are needed before standard can be set for grade 3-8.*

Information obtained from the TEA Website AEIS Reports.



Wally Watkins Elementary School

Jennifer Speicher, Principal

	2008-09	2009-10	2010-11	2011-12	2012-13
Enrollment	NA	NA	378	425	464
Student / Teacher Ratio	NA	NA	14.0	14.2	15.5
Staff FTE's					
Professional					
Campus Administration	NA	NA	2.0	2.0	2.0
Other Professional	NA	NA	3.0	2.0	2.0
Teachers	NA	NA	27.0	30.0	30.0
Support					
Educational Aides	NA	NA	8.0	7.0	9.0
Total	NA	NA	40.0	41.0	43.0

Expenditures	2008-09	2009-10	2010-11	2011-12	2012-13
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	NA	NA	\$ 6,460	\$ 14,432	\$ 19,713
Career & Technology Education(22)	NA	NA	-	-	-
Accelerated Education(24,30)	NA	NA	76,800	91,191	58,323
Gifted & Talented Education (21)	NA	NA	26,554	28,613	28,165
Regular Education (11)	NA	88	1,576,627	1,679,343	1,802,402
Special Education (23)	NA	NA	138,047	188,369	161,734
Other (26, 28, 29, 99)	NA	918	623,226	560,279	598,301
Total	NA	\$ 1,006	\$ 2,447,714	\$ 2,562,226	\$ 2,668,638
Per Student Cost	NA	NA	6,475	6,029	5,751

Assessment Results	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS	*2012 STAAR
Reading	NA	NA	NA	93%	NA
Mathematics	NA	NA	NA	93%	NA
Writing	NA	NA	NA	98%	NA
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

**Data from first complete tests are needed before standard can be set for grade 3-8.*

Information obtained from the TEA Website AEIS Reports.



Don Whitt Elementary School

Dr. Jon Slaten, Principal

	2008-09	2009-10	2010-11	2011-12	2012-13
Enrollment	571	650	534	597	632
Student / Teacher Ratio	16.0	15.1	14.4	16.1	16.6
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	4.8	2.0	3.0	2.0	2.0
Teachers	35.6	43.0	37.0	37.0	38.0
Support					
Educational Aides	7.0	10.0	8.0	8.0	9.0
Total	49.4	57.0	50.0	49.0	51.0

Expenditures	2008-09	2009-10	2010-11	2011-12	2012-13
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 16,755	\$ 57,489	\$ 1,896	\$ 1,641	\$ 1,643
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	60,649	72,326	119,887	92,934	71,387
Gifted & Talented Education (21)	17,496	17,568	27,428	14,724	14,346
Regular Education (11)	2,001,805	2,240,586	2,076,761	2,125,432	2,118,659
Special Education (23)	181,718	269,392	231,327	274,911	271,728
Other (26, 28, 29, 99)	592,011	568,657	584,896	589,959	598,894
Total	\$ 2,870,434	\$ 3,226,018	\$ 3,042,195	\$ 3,099,600	\$ 3,076,657
Per Student Cost	\$ 5,027	\$ 4,963	\$ 5,697	\$ 5,192	\$ 4,868

Assessment Results	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS	*2012 STAAR
Reading	NA	98%	92%	96%	NA
Mathematics	NA	97%	92%	95%	NA
Writing	NA	99%	97%	99%	NA
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

*Data from first complete tests are needed before standard can be set for grade 3-8.

Information obtained from the TEA Website AEIS Reports.



Bill F. Davis Intermediate School

Barbara Rudolph, Principal

	2008-09	2009-10	2010-11	2011-12	2012-13
Enrollment	607	605	663	704	653
Student / Teacher Ratio	14.6	15.1	16.2	16.8	15.9
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	5.4	3.0	4.0	3.0	3.0
Teachers	41.6	40.0	41.0	42.0	41.0
Support					
Educational Aides	3.8	5.0	5.0	6.0	8.0
Total	52.8	50.0	52.0	53.0	54.0

Expenditures	2008-09	2009-10	2010-11	2011-12	2012-13
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 3,878	\$ 4,920	\$ 1,650	\$ 1,643	\$ 1,643
Career & Technology Education(22)	8,517	-	-	-	-
Accelerated Education(24,30)	130,904	112,321	135,882	126,390	30,397
Gifted & Talented Education (21)	88,092	24,083	8,811	923	927
Regular Education (11)	2,520,248	2,182,744	2,370,533	2,384,491	2,317,613
Special Education (23)	197,206	230,304	262,138	408,355	432,982
Other (26, 28, 29, 99)	695,318	653,626	664,563	595,004	647,786
Total	\$ 3,644,163	\$ 3,207,998	\$ 3,443,577	\$ 3,516,806	\$ 3,431,348
Per Student Cost	\$ 6,004	\$ 5,302	\$ 5,194	\$ 4,995	\$ 5,255

Assessment Results	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS	*2012 STAAR
Reading	97%	99%	93%	95%	NA
Mathematics	94%	98%	96%	96%	NA
Writing	NA	NA	NA	NA	NA
Social Studies	NA	NA	NA	NA	NA
Science	89%	94%	93%	93%	NA

*Data from first complete tests are needed before standard can be set for grade 3-8.

Information obtained from the TEA Website AEIS Reports.



Al Draper Intermediate School

Beth Craighead, Principal

	2008-09	2009-10	2010-11	2011-12	2012-13
Enrollment	554	647	660	692	787
Student / Teacher Ratio	13.9	14.7	14.7	15.0	17.1
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	4.0	3.0	4.0	3.0	3.0
Teachers	39.9	44.0	45.0	46.0	46.0
Support					
Educational Aides	7.0	7.0	8.0	5.0	7.0
Total	52.9	56.0	59.0	56.0	58.0

Expenditures	2008-09	2009-10	2010-11	2011-12	2012-13
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 8,664	\$ 20,084	\$ 9,047	\$ 13,522	\$ 22,178
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	70,271	53,830	82,965	71,252	53,705
Gifted & Talented Education (21)	14,275	32,995	44,689	108,542	107,673
Regular Education (11)	2,226,974	2,361,352	2,445,927	2,271,248	2,394,841
Special Education (23)	257,134	291,071	345,326	248,276	192,171
Other (26, 28, 29, 99)	670,195	705,659	677,821	631,513	641,371
Total	\$ 3,247,513	\$ 3,464,991	\$ 3,605,775	\$ 3,344,352	\$ 3,411,939
Per Student Cost	\$ 5,862	\$ 5,355	\$ 5,463	\$ 4,833	\$ 4,335

Assessment Results	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS	*2012 STAAR
Reading	94%	99%	94%	91%	NA
Mathematics	90%	97%	94%	92%	NA
Writing	NA	NA	NA	NA	NA
Social Studies	NA	NA	NA	NA	NA
Science	85%	93%	93%	94%	NA

*Data from first complete tests are needed before standard can be set for grade 3-8.

Information obtained from the TEA Website AEIS Reports.



Ab Harrison Intermediate School

Dr. Kim Gilmore, Principal

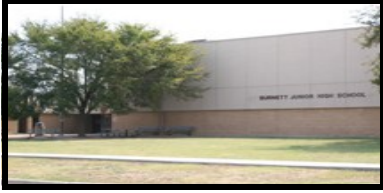
	2008-09	2009-10	2010-11	2011-12	2012-13
Enrollment	581	657	613	615	639
Student / Teacher Ratio	15.4	15.6	16.1	16.6	17.3
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	5.2	3.0	4.0	3.0	3.0
Teachers	37.8	42.0	38.0	37.0	37.0
Support					
Educational Aides	6.0	7.0	6.0	7.0	7.0
Total	51.0	54.0	50.0	49.0	49.0

Expenditures	2008-09 Audited	2009-10 Audited	2010-11 Audited	2011-12 Unaudited	2012-13 Budget
Bilingual/ESL Education (25)	\$ 6,098	\$ 4,086	\$ 1,647	\$ 1,642	\$ 1,643
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	78,551	62,033	85,432	100,445	62,968
Gifted & Talented Education (21)	66,550	61,519	51,434	2,213	877
Regular Education (11)	2,432,373	2,304,142	2,203,382	2,067,196	2,023,223
Special Education (23)	345,719	350,921	279,481	339,451	344,554
Other (26, 28, 29, 99)	672,485	691,054	685,949	656,130	711,321
Total	\$ 3,601,776	\$ 3,473,755	\$ 3,307,325	\$ 3,167,077	\$ 3,144,586
Per Student Cost	\$ 6,199	\$ 5,287	\$ 5,395	\$ 5,150	\$ 4,921

Assessment Results	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS	*2012 STAAR
Reading	97%	99%	95%	93%	NA
Mathematics	90%	98%	97%	97%	NA
Writing	NA	NA	NA	NA	NA
Social Studies	NA	NA	NA	NA	NA
Science	89%	95%	97%	91%	NA

*Data from first complete tests are needed before standard can be set for grade 3-8.

Information obtained from the TEA Website AEIS Reports.



Grady Burnett Junior High School

Dr. Justin Terry, Principal

	2008-09	2009-10	2010-11	2011-12	2012-13
Enrollment	569	600	649	662	625
Student / Teacher Ratio	14.7	14.3	15.1	15.0	15.6
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	4.0	3.0	4.0	3.0	4.0
Teachers	38.8	42.0	43.0	44.0	40.0
Support					
Educational Aides	5.0	6.0	5.0	6.0	7.0
Total	49.8	53.0	54.0	55.0	53.0

Expenditures	2008-09	2009-10	2010-11	2011-12	2012-13
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 4,806	\$ 2,074	\$ 5,980	\$ 830	\$ 821
Career & Technology Education(22)		-	31,680	-	-
Accelerated Education(24,30)	41,179	7,290	32,680	128,320	86,853
Gifted & Talented Education (21)	4,469	45,713	56,467	32,141	30,280
Regular Education (11)	2,459,169	2,439,479	2,518,749	2,191,463	1,834,618
Special Education (23)	390,020	520,993	494,170	367,911	373,346
Other (26, 28, 29, 91, 99)	826,696	827,413	807,939	754,815	879,656
Total	\$ 3,726,339	\$ 3,842,962	\$ 3,947,665	\$ 3,475,481	\$ 3,205,574
Per Student Cost	\$ 6,549	\$ 6,405	\$ 6,083	\$ 5,250	\$ 5,129

Assessment Results	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS	*2012 STAAR
Reading	94%	99%	96%	94%	NA
Mathematics	88%	93%	89%	88%	NA
Writing	91%	95%	98%	95%	NA
Social Studies	83%	99%	91%	93%	NA
Science	65%	78%	74%	74%	NA

*Data from first complete tests are needed before standard can be set for grade 3-8.

Information obtained from the TEA Website AEIS Reports.



Raymond Cooper Junior High School

Tami Nauyokas, Principal

	2008-09	2009-10	2010-11	2011-12	2012-13
Enrollment	470	545	613	647	646
Student / Teacher Ratio	14.3	15.1	15.3	16.2	16.2
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	4.0	3.0	5.0	3.0	4.0
Teachers	32.8	36.0	40.0	40.0	40.0
Support					
Educational Aides	6.9	6.0	5.0	4.0	4.0
Total	45.7	47.0	52.0	49.0	50.0

Expenditures	2008-09	2009-10	2010-11	2011-12	2012-13
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 5,008	\$ 4,965	\$ 1,650	\$ 1,644	\$ 1,644
Career & Technology Education(22)	-	-	22,490	(5,132)	-
Accelerated Education(24,30)	10,565	33,594	76,628	43,539	27,932
Gifted & Talented Education (21)	31,770	1,993	1,884	31,010	32,082
Regular Education (11)	2,174,018	1,895,533	2,169,335	2,170,565	2,124,632
Special Education (23)	180,050	278,777	281,037	204,740	200,927
Other (26, 28, 29, 91, 99)	861,349	816,936	788,834	758,701	815,253
Total	\$ 3,262,760	\$ 3,031,798	\$ 3,341,858	\$ 3,205,067	\$ 3,202,470
Per Student Cost	\$ 6,942	\$ 5,563	\$ 5,452	\$ 4,954	\$ 4,957

Assessment Results	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS	*2012 STAAR
Reading	95%	99%	94%	96%	NA
Mathematics	91%	96%	89%	90%	NA
Writing	93%	99%	97%	96%	NA
Social Studies	94%	99%	97%	97%	NA
Science	75%	79%	88%	89%	NA

*Data from first complete tests are needed before standard can be set for grade 3-8.

Information obtained from the TEA Website AEIS Reports.



Frank McMillan Junior High School

Jon Peters, Principal

	2008-09	2009-10	2010-11	2011-12	2011-12
Enrollment	602	593	607	631	685
Student / Teacher Ratio	15.3	14.5	15.2	16.2	15.9
Staff FTE's					
Professional					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	4.0	3.0	4.0	3.0	4.0
Teachers	39.4	41.0	40.0	39.0	43.0
Support					
Educational Aides	6.7	6.0	6.0	5.0	6.0
Total	52.1	52.0	52.0	49.0	55.0

Expenditures	2008-09	2009-10	2010-11	2011-12	2012-13
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 4,447	\$ 3,733	\$ 1,651	\$ 831	\$ 820
Career & Technology Education(22)	-	-	409	136	-
Accelerated Education(24,30)	9,471	46,027	78,780	99,029	57,666
Gifted & Talented Education (21)	1,584	53,798	3,733	43,971	43,196
Regular Education (11)	2,635,061	555,763	878,829	1,980,253	2,199,093
Special Education (23)	190,109	153,123	172,352	350,606	405,229
Other (26, 28, 29, 91, 99)	775,767	800,189	788,697	775,629	839,309
Total	\$ 3,616,439	\$ 1,612,633	\$ 1,924,451	\$ 3,250,455	\$ 3,545,313
Per Student Cost	\$ 6,007	\$ 2,719	\$ 3,170	\$ 5,151	\$ 5,176

Assessment Results	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS	*2012 STAAR
Reading	95%	99%	97%	96%	NA
Mathematics	92%	97%	96%	94%	NA
Writing	95%	97%	97%	95%	NA
Social Studies	94%	99%	96%	99%	NA
Science	78%	82%	80%	89%	NA

*Data from first complete tests are needed before standard can be set for grade 3-8.

Information obtained from the TEA Website AEIS Reports.



Wylie East High School

Michael Williams, Principal

	2008-09	2009-10	2010-11	2011-12	2012-13
Enrollment	757	715	1,147	1,612	1665
Student / Teacher Ratio	13.8	12.1	14.7	18.1	16.6
Staff FTE's					
Professional					
Campus Administration	3.0	3.0	4.0	5.0	5.0
Other Professional	5.0	5.0	6.0	7.0	7.0
Teachers	55.0	59.0	78.0	89.0	104.0
Support					
Educational Aides	3.3	4.0	6.0	6.0	10.0
Total	66.3	71.0	94.0	107.0	126.0

Expenditures	2008-09	2009-10	2010-11	2011-12	2012-13
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 15,026	\$ 2,171	\$ 1,648	\$ 1,643	\$ 1,643
Career & Technology Education(22)	77,882	184,116	255,186	413,937	393,658
Accelerated Education(24,30)	20,309	40,900	41,000	250,219	27,279
Gifted & Talented Education (21)	2,856	34,305	22,381	19,509	22,952
Regular Education (11)	3,294,450	2,789,272	4,003,005	4,950,957	5,722,985
Special Education (23)	276,882	397,269	470,246	553,255	557,007
Other (26, 28, 29, 31, 91, 99)	1,465,949	1,814,097	2,486,243	2,566,066	2,998,877
Total	\$ 5,153,354	\$ 5,262,130	\$ 7,279,709	\$ 8,755,586	\$ 9,724,401

Per Student Cost	\$ 6,808	\$ 7,360	\$ 6,347	\$ 5,432	\$ 5,840
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Assessment Results	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS	**2012 TAK	*2012 STAAR	*2012 STAAR
						EOC Level II Satisfactory	EOC Level III Advanced
Reading	94%	99%	96%	95%	97%	72%	8%
Mathematics	79%	95%	85%	85%	85%	77%	10%
Writing	NA	NA	NA	NA	NA	68%	2%
Social Studies	NA	NA	99%	97%	98%	75%	13%
Science	NA	NA	85%	90%	88%	80%	13%

** Students in Grades 10 and 11

* Students in Grade 9

Information obtained from the TEA Website AEIS Reports.



Wylie High School

Virdie Montgomery, Principal

	2008-09	2009-10	2010-11	2011-12	2012-13
Enrollment	2,112	2,306	2,030	1,748	1,873
Student / Teacher Ratio	13.8	14.2	14.1	13.9	16.1
Staff FTE's					
Professional					
Campus Administration	7.0	7.0	6.0	5.0	5.0
Other Professional	9.1	9.0	9.0	7.0	7.0
Teachers	153.4	162.0	143.5	126.0	116.0
Support					
Educational Aides	9.8	8.0	16.0	16.0	10.0
Total	179.3	186.0	174.5	154.0	138.0

Expenditures	2008-09	2009-10	2010-11	2011-12	2012-13
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	\$ 21,833	\$ 7,861	\$ 1,651	\$ 1,644	\$ 1,643
Career & Technology Education(22)	1,382,422	1,054,937	929,596	763,052	718,047
Accelerated Education(24,30)	81,254	58,394	37,633	130,611	27,607
Gifted & Talented Education (21)	12,476	50,916	53,681	51,177	47,970
Regular Education (11)	7,342,930	7,298,313	6,837,210	5,263,399	5,838,717
Special Education (23)	1,392,006	961,640	881,630	744,969	799,077
Other (26, 28, 29, 31, 91, 99)	3,484,714	3,750,739	4,202,540	3,667,805	3,581,148
Total	\$ 13,717,635	\$ 13,182,800	\$ 12,943,941	\$ 10,622,658	\$ 11,014,209

Per Student Cost	\$ 6,495	\$ 5,717	\$ 6,376	\$ 6,077	\$ 5,881
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Assessment Results	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS	**2012 TAK	*2012 STAAR	*2012 STAAR
						EOC Level II Satisfactory	EOC Level III Advanced
Reading	92%	97%	94%	95%	97%	72%	14%
Mathematics	80%	90%	86%	84%	85%	75%	14%
Writing	NA	NA	NA	NA	NA	66%	5%
Social Studies	94%	99%	95%	96%	98%	73%	18%
Science	83%	93%	91%	88%	88%	79%	17%

** Students in Grades 10 and 11

* Students in Grade 9

Information obtained from the TEA Website AEIS Reports.



Achieve Academy

Lynne Tinsley, Principal

	2008-09	2009-10	2010-11	2011-12	2012-13
Enrollment	16	22	29	41	56
Student / Teacher Ratio	1.8	2.4	2.6	3.7	4.7
Staff FTE's					
Professional					
Campus Administration	1.0	1.0	1.0	1.0	1.0
Other Professional	1.0	1.0	1.0	1.0	1.0
Teachers	8.8	9.0	11.0	11.0	12.0
Support					
Educational Aides	4.8	5.0	5.0	5.0	5.0
Total	15.6	16.0	18.0	18.0	19.0

Expenditures	2008-09	2009-10	2010-11	2011-12	2012-13
	Audited	Audited	Audited	Unaudited	Budget
Bilingual/ESL Education (25)	-	-	-	-	-
Career & Technology Education(22)	-	-	-	-	-
Accelerated Education(24,30)	\$ 255,192	\$ 153,295	\$ 162,090	\$ 126,086	\$ 95,799
Gifted & Talented Education (21)	-	-	-	-	-
Regular Education (11)	15,611	33,937	118,882	204,479	215,506
Special Education (23)	329,055	218,375	207,733	254,932	249,024
Other (26, 28, 29, 99)	356,453	498,667	523,281	540,095	581,786
Total	\$ 956,311	\$ 904,274	\$1,011,986	\$1,125,592	\$1,142,115
Per Student Cost	\$ 59,769	\$ 41,103	\$ 34,896	\$ 27,453	\$ 20,395

Assessment Results	2008 TAKS	2009 TAKS	2010 TAKS	2011 TAKS	2012 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

Information obtained from the TEA Website AEIS Reports.

Athletic Department General Fund

Table 47

Wylie Athletic Department (873)	2008-09	2009-10	2010-11	2011-12	2012-13
	Audited	Audited	Audited	Unaudited	Budget
Salary & Employee Benefits (6100)	\$ 464,998	\$ 515,947	\$ 504,786	\$ 494,072	\$ 437,854
Contracted Services (6200)	191,472	182,562	191,430	168,155	200,493
Supplies & Materials (6300)	262,153	358,910	316,296	234,286	197,700
Other Expenses (6400)	162,404	203,745	295,094	210,676	247,220
Long Term Debt Princ (6500)	1,874	1,249	0	0	0
Furniture & Equipment (6600)	28,673	64,228	152,089	369,670	0
Total	\$ 1,111,573	\$ 1,326,641	\$ 1,459,695	\$ 1,476,858	\$ 1,083,267



Non-Campus Departments

Table 48

Wylie ISD Non-Campus Departments	2008-09 Audited	2009-10 Audited	2010-11 Audited	2011-12 Unaudited	2012-13 Budget
699 - Summer School	\$ 313,505	\$ 173,026	\$ 327,253	\$ 103,608	\$ 291,296
701 - Superintendent Office	838,047	833,536	843,618	827,796	855,668
702 - Board Members	15,930	20,608	41,176	48,540	40,000
703 - Tax Office	297,456	324,823	346,501	345,881	379,000
726 - Business Office	1,163,536	1,491,413	1,289,881	1,262,524	1,501,784
727 - Human Resource and Student Services	433,433	464,242	505,075	496,791	507,227
801 - Technology Department	1,604,336	2,114,378	2,281,426	1,838,931	2,126,283
802 - Asst. Superintendent for Curriculum	219,081	236,249	247,411	367,014	522,336
803 - Public Relations	304,610	282,732	394,740	376,646	437,107
804 - Staff Development	233,453	253,144	290,886	290,315	278,698
805 - Curriculum Department	693,719	727,537	809,954	706,386	1,279,596
806 - Special Education	560,522	369,190	448,781	464,685	605,908
807 - Fine Arts Department	148,939	181,607	270,236	133,044	456,585
808 - Special Service Center	223,510	378,317	752,694	595,544	548,088
809 - Academic and Career Connections	0	0	0	0	64,120
935 - Transportation Department	3,157,864	4,046,442	3,959,615	3,682,794	4,005,946
936 - Maintenance and Custodial Department	3,954,833	4,007,392	4,086,598	3,580,587	3,890,355
937 - Health Services	46,661	45,374	39,804	31,691	49,464
939 - Energy Management	44,012	37,388	36,065	31,176	31,263
999 - District Wide	272,938	1,236,851	478,899	460,627	2,819,026
	\$ 14,526,385	\$ 17,224,249	\$ 17,450,613	\$ 15,644,580	\$ 20,689,750



Student Nutrition Fund

Student Nutrition Fund

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

Revenue

Sales of meals and a' la carte items represent 55% of total revenue for 2011-12. Additional sources of revenue include 43% from USDA federal reimbursement, and 2% from state matching funds. In 2011-12, 22% of students participated in free and reduced price meals with 27% 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 2012-13 revenue budget totals \$5,279,981. The emphasis of the Student Nutrition program is to provide a nutritional meal program without the fiscal support from the General Fund.

The District meets or exceeds the mandated nutritional requirements set by national and state agencies.

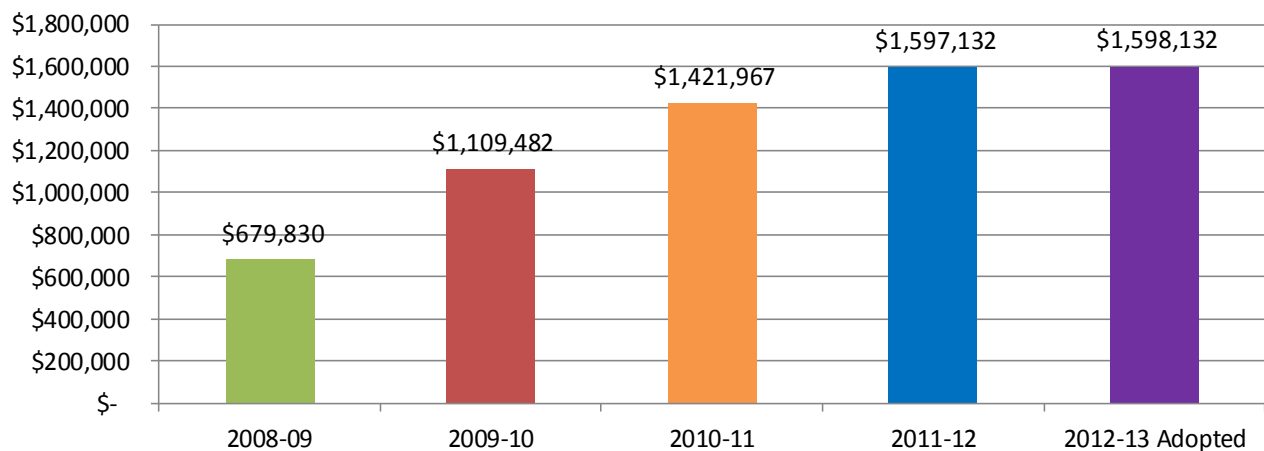
The following table compares audited actuals to budget for a five-year period:

Student Nutrition Fund (Cont.)

Table 49

Wylie Independent School District						
<i>Statement of Revenue and Expenditures</i>						
<i>Student Nutrition Fund</i>						
<i>Years Ended June 30, 2009 - June 30, 2013 (Budgeted)</i>						
	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Unaudited Actual	2012-13 Adopted Budget	% Increase / (Decrease)
LOCAL REVENUE SOURCES						
School Meals	\$ 2,592,189	\$ 2,639,009	\$ 2,622,865	\$ 2,664,948	\$ 3,077,278	15.47%
Other	7,045	37,164	56,639	6,246	12,000	92.12%
TOTAL	2,599,234	2,676,173	2,679,505	2,671,194	3,089,278	-0.31%
STATE REVENUE SOURCES						
State Matching Funds	106,035	110,346	112,330	103,460	120,339	16.31%
TOTAL	106,035	110,346	112,330	103,460	120,339	16.31%
FEDERAL REVENUE SOURCES						
Federal Meal Reimbursement	1,417,764	1,648,979	1,745,997	1,821,877	1,790,364	-1.73%
Federal Commodities	174,126	219,644	276,929	255,886	280,000	9.42%
TOTAL	1,591,889	1,868,623	2,022,926	2,077,763	2,070,364	-0.36%
TOTAL REVENUE	4,297,158	4,655,142	4,814,760	4,852,418	5,279,981	8.81%
EXPENDITURES						
35 Food Services						
Payroll Costs	1,957,862	1,963,959	2,072,775	1,989,919	2,265,205	13.83%
Professional & Contracted Svcs.	48,774	64,501	55,739	321,516	318,876	-0.82%
Supplies & Materials	2,116,159	2,150,931	2,308,984	2,323,474	2,622,900	12.89%
Other Operating Expenses	14,572	27,381	22,056	38,894	46,000	18.27%
Capital Outlay	28,258	18,718	42,722	3,448	26,000	654.02%
Total	4,165,624	4,225,490	4,502,276	4,677,252	5,278,981	12.87%
NET REVENUE OVER (UNDER) EXPENDITURES	131,534	429,652	312,485	175,166	1,000	
BEGINNING FUND BALANCE	548,296	679,830	1,109,482	1,421,967	1,597,132	12.32%
ENDING FUND BALANCE	\$ 679,830	\$ 1,109,482	\$ 1,421,967	\$ 1,597,132	1,598,132	0.06%

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 \$0.5 million in 2012-13.

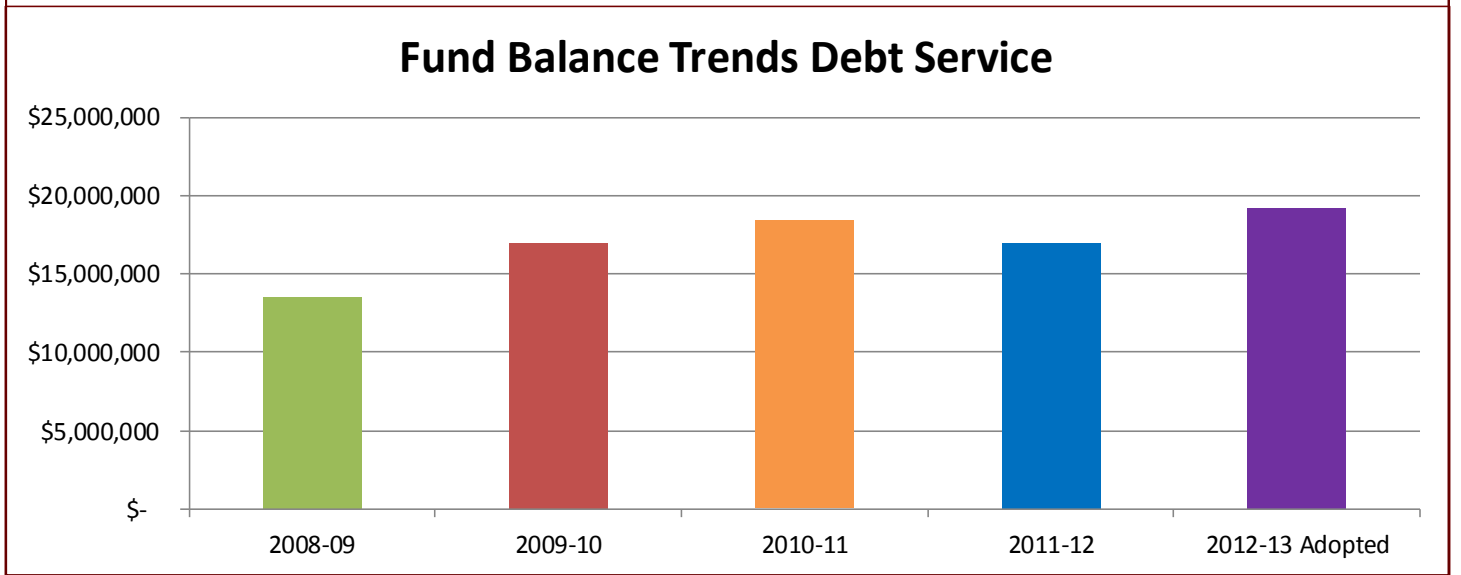
The EDA funding, created in 1999, supports the repayment of debt that is already outstanding. The District expects to receive \$3.6 million in 2012-13. This reduces the debt tax rate by \$0.11 cents over what it would have been.

For 2012-13, the Debt Service Fund has budgeted revenues for \$19,542,974. The debt service tax rate remained the same at \$0.47. Over 21% of the current bond payment is covered by the IFA and EDA funds from State Aid.

Debt Service Fund (Cont.)

Table 50

Wylie Independent School District						
<i>Statement of Revenue and Expenditures for Debt Service Fund (511)</i>						
<i>Years Ended June 30, 2009 - June 30, 2013 (Budgeted)</i>						
	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Unaudited Actual	2012-13 Approved Budget	% Increase (Decrease)
REVENUE SOURCES						
Local Revenue	\$ 10,718,651	\$ 13,162,350	\$ 14,895,241	\$ 15,229,669	\$ 15,372,542	0.94%
State Revenue	<u>3,009,693</u>	<u>3,540,622</u>	<u>3,516,189</u>	<u>3,732,701</u>	<u>4,170,432</u>	11.73%
Total	13,728,344	16,702,972	18,411,430	18,962,370	19,542,974	3.06%
EXPENDITURES						
Debt Service						
Principal	6,214,983	6,553,755	9,603,382	13,410,000	14,880,000	10.96%
Interest	7,087,975	7,189,431	7,355,056	4,641,739	4,802,674	3.47%
Fees	<u>249,226</u>	<u>4,429</u>	<u>4,688</u>	<u>3,224</u>	<u>15,000</u>	365.22%
Total	13,552,184	13,747,615	16,963,126	18,054,963	19,697,674	9.10%
NET REVENUE OVER (UNDER)	176,160	2,955,357	1,448,304	907,407	(154,700)	-117.05%
OTHER SOURCES/USES						
Transfers In	7,462,102	502,251	24,019,902	72,917,124	-	-100.00%
Transfers Out	<u>(7,217,405)</u>	<u>-</u>	<u>(24,014,014)</u>	<u>(75,257,081)</u>	<u>-</u>	-100.00%
Total	244,697	502,251	5,888	(2,339,957)	-	
NET SOURCES OVER (UNDER)	420,857	3,457,608	1,454,192	(1,432,550)	(154,700)	-89.20%
BEGINNING FUND BALANCE	13,100,992	13,521,849	16,979,457	18,433,650	17,001,100	-7.77%
ENDING FUND BALANCE	\$ 13,521,849	\$ 16,979,457	\$ 18,433,650	\$ 17,001,100	\$ 16,846,400	-0.91%



Debt Service Fund (Cont.)

General Obligation Debt (Cont.)

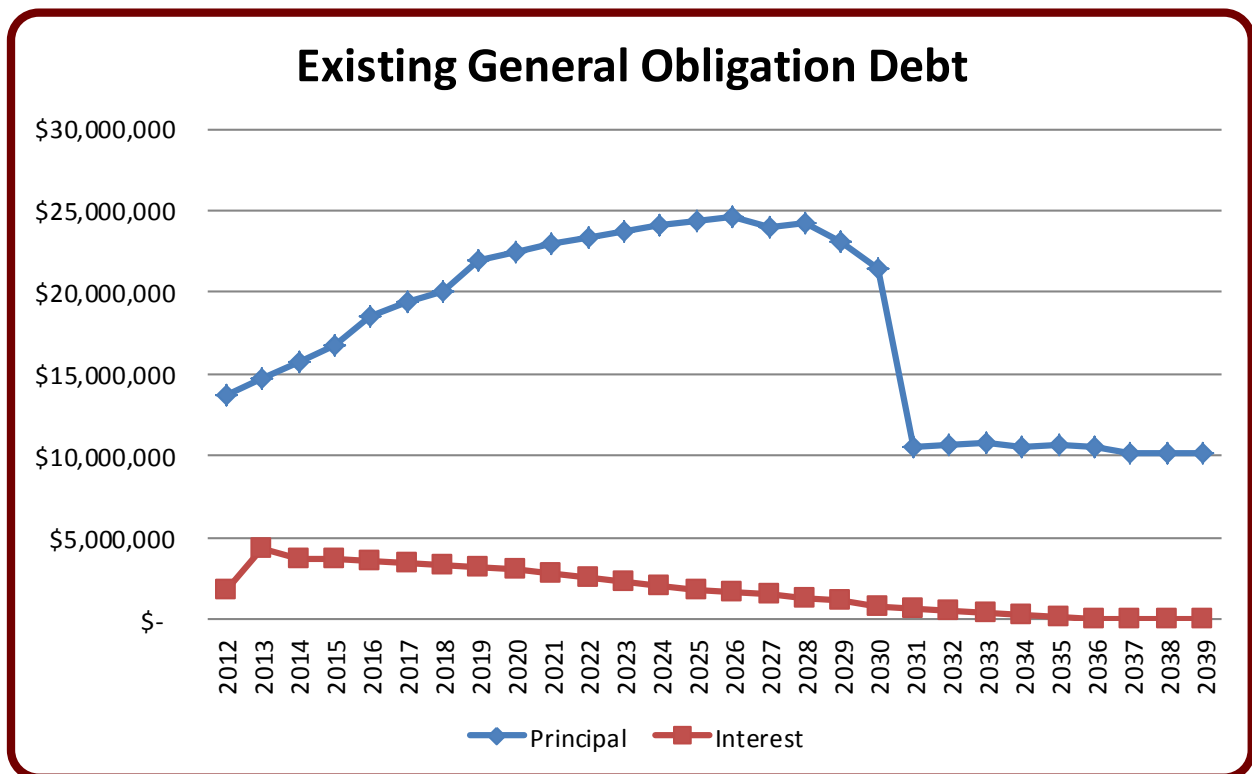
The major growth in enrollment over the past ten years has caused the District to call for several bond elections to authorize construction of new school facilities. The District’s financial advisor, Southwest Securities, works with District staff to effectively structure its debt capacity.

On February 16, 2012, the Board of Trustees authorized the issuance of unlimited tax refunding bonds of \$36,155,000 (par value) with an interest rate of 8.00%. The debt was issued to refund unlimited tax school building and refunding bonds with interest rates ranging from 4.00% - 7.00% and a par value of \$36,605,000. The refunding was issued as a put to be refunded within months of issuance by the Unlimited Tax Refunding Bonds, Series 2012B as discussed below.

On April 10, 2012, the Board of Trustees authorized the issuance again of unlimited tax refunding bonds of \$32,830,000 (par value) with interest rates ranging from 2.00% to 4.00%. The debt was issued to refund the Unlimited Tax Refunding Bonds, Series 2012A discussed above with a par value of \$36,155,000. Together, the Series 2012A and 2012B refunding bonds decreased the District’s total debt service requirements by \$14,836,332 and resulted in an economic loss (difference between the present value of the debt service payments of the old and new debt) of \$841,154.

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

Table 51



Debt Service Fund (Cont.)

Table 52

Wylie Independent School District
 Aggregate Unlimited General Obligation Tax Bonds
 Debt Tax Support
 As of June 30, 2012

Fiscal Year Ending 6/30/12	Principal	Interest	Total
2012	\$ 13,665,000	\$ 1,741,169	\$ 15,406,168
2013	14,765,000	4,398,893	19,163,893
2014	15,760,000	3,699,369	19,459,369
2015	16,810,000	3,659,569	20,469,569
2016	18,505,000	3,615,569	22,120,569
2017	19,430,000	3,496,869	22,926,869
2018	20,005,000	3,350,269	23,355,269
2019	21,975,000	3,223,369	25,198,369
2020	22,475,000	3,024,744	25,499,744
2021	22,920,000	2,803,069	25,723,069
2022	23,375,000	2,553,731	25,928,731
2023	23,725,000	2,303,544	26,028,544
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
	\$ 493,510,000	\$ 50,202,113	\$ 543,712,113

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 53

WYLIE INDEPENDENT SCHOOL DISTRICT CAPITAL IMPROVEMENT PROGRAM IMPACT ON TAX RATE (unaudited)								
FYE 30-Jun	Net Taxable Assessed Valuation	Growth Rate	EDA/IFA/Other Reductions in Debt Service	Total Outstanding Debt			Net Debt Service	Total I&S Tax Rate
				Principal	Interest	Total		
2012	3,093,797,216	2.0%	3,907,096	\$ 13,665,000	\$ 1,741,169	\$ 15,406,169	11,499,073	0.38
2013	3,155,673,160	2.0%	4,170,432	14,765,000	4,398,893	\$ 19,163,893	14,993,461	0.48
2014	3,218,786,624	2.0%	4,356,076	15,760,000	3,699,369	\$ 19,459,369	15,103,293	0.47
2015	3,283,162,356	2.0%	4,564,374	16,810,000	3,659,569	\$ 20,469,569	15,905,195	0.49
2016	3,348,825,603	2.0%	5,450,559	18,505,000	3,615,569	\$ 22,120,569	16,670,010	0.50
2017	3,415,802,115	2.0%	5,885,639	19,430,000	3,496,869	\$ 22,926,869	17,041,230	0.50
2018	3,449,960,136	1.0%	6,205,345	20,005,000	3,350,269	\$ 23,355,269	17,149,924	0.50
2019	3,484,459,738	1.0%	7,852,354	21,975,000	3,223,369	\$ 25,198,369	17,346,015	0.50
2020	3,519,304,335	1.0%	8,425,345	22,475,000	3,024,744	\$ 25,499,744	17,074,399	0.49
2021	3,554,497,378	1.0%	8,651,210	22,920,000	2,803,069	\$ 25,723,069	17,071,859	0.49
2022	3,590,042,352	1.0%	8,545,012	23,375,000	2,553,731	\$ 25,928,731	17,383,719	0.49
2023	3,625,942,776	1.0%	8,495,365	23,725,000	2,303,544	\$ 26,028,544	17,533,179	0.49
2024	3,662,202,203	1.0%	8,329,410	24,065,000	2,049,344	\$ 26,114,344	17,784,934	0.49
2025	3,698,824,226	1.0%	8,280,120	24,385,000	1,797,331	\$ 26,182,331	17,902,211	0.49
2026	3,735,812,468	1.0%	8,115,870	24,595,000	1,650,444	\$ 26,245,444	18,129,574	0.49
2027	3,773,170,592	1.0%	7,601,254	24,010,000	1,497,938	\$ 25,507,938	17,906,684	0.48
2028	3,810,902,298	1.0%	7,496,540	24,195,000	1,310,538	\$ 25,505,538	18,008,998	0.48
2029	3,849,011,321	1.0%	6,587,912	23,080,000	1,136,013	\$ 24,216,013	17,628,101	0.46
2030	3,887,501,435	1.0%	4,104,143	21,450,000	784,925	\$ 22,234,925	18,130,782	0.47
2031	3,926,376,449	1.0%	2,737,308	10,560,000	688,013	\$ 11,248,013	8,510,705	0.22
2032	3,965,640,213	1.0%	2,737,098	10,685,000	557,800	\$ 11,242,800	8,505,702	0.22
2033	4,005,296,616	1.0%	2,737,542	10,830,000	413,219	\$ 11,243,219	8,505,677	0.21
2034	4,045,349,582	1.0%	2,630,613	10,570,000	240,363	\$ 10,810,363	8,179,750	0.20
2035	4,085,803,078	1.0%	2,630,627	10,660,000	150,419	\$ 10,810,419	8,179,792	0.20
2036	4,126,661,108	1.0%	2,595,388	10,610,000	55,606	\$ 10,665,606	8,070,218	0.20
2037	4,167,927,719	1.0%	2,466,269	10,135,000	-	\$ 10,135,000	7,668,731	0.19
2038	4,209,606,997	1.0%	2,466,269	10,135,000	-	\$ 10,135,000	7,668,731	0.18
2039	4,251,703,067	1.0%	2,466,269	10,135,000	-	\$ 10,135,000	7,668,731	0.18
				\$ 493,510,000	\$ 50,202,113	\$ 543,712,113		

- (1) FY 2012 Assessed Valuation is actual per CCAD.
- (2) FY 2013 and thereafter is growth rate estimate.
- (3) I&S Tax Rate is calculated on 99% collection rate.
- (4) Calculations do not account for the loss of frozen taxes.

Capital Projects

The inclusion of construction reports in this budget document is for informational purposes only. The District's enrollment growth impacts the necessity to build new schools and facilities. With the growth rate slowing down, there were no immediate needs for new schools or facilities. The Board of Trustees rely upon community volunteers to advise them on facility needs. Bonds are sold in amounts necessary to accomplish the planned projects.

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

Table 54
Capital Projects Activity—Five Year Summary

Project	08-09 FY Activity	09-10 FY Activity	10-11 FY Activity	11-12 FY Activity	12-13 Budget
Achieve Academy	0.00	0.00	3,382,731.10	64,014.84	0.00
Akin Elementary	0.00	0.00	572,327.27	770,131.42	693,675.00
Birmingham Elementary	0.00	0.00	1,511,154.00	931,213.15	1,103,957.00
Burnett Jr. High	0.00	242,596.87	6,507,799.13	836,278.77	421,859.00
Cooper Jr. High	83,130.00	1,310,790.00	0.00	0.00	0.00
District Wide	0.00	0.00	0.00	0.00	962,736.00
Draper Intermediate	202,861.35	0.00	0.00	0.00	0.00
Ed. Support Facility	3,804.77	0.00	327,184.99	(14,176.71)	105,952.00
Harrison Intermediate	64,654.78	52,997.50	1,648,097.51	1,309,755.62	547,136.00
Hartman Elementary	0.00	0.00	1,387,844.63	988,230.57	972,618.00
Land	1,804,748.47	29,866.93	0.00	0.00	0.00
Other/Arbitrage	9,150.00	5,500.00	0.00	0.00	0.00
Smith Elementary	15,334.45	4,271.66	0.00	0.00	0.00
Technology	0.00	72,681.05	0.00	0.00	0.00
Technology Fiber Ring	397,979.48	0.00		0.00	0.00
Tibbals Elementary	0.00	0.00	0.00	0.00	0.00
Watkins Elementary	0.00	11,814,250.13	783,767.02	32,172.00	0.00
Whitt Elementary	417,795.76	662.61	0.00	0.00	0.00
WISD Stadium	0.00	0.00	0.00	0.00	
Wylie East High School	118,502.87	6,570.00	1,770,582.30	330,808.41	18,633,278.00
Wylie High School	47,437.06	236,714.50	2,428.50	777.00	113,215.00
Grand Total	3,165,398.99	13,776,901.25	17,893,916.45	5,249,205.07	23,554,426.00

Capital Projects (cont.)

Planning for immediate future facility needs plays a major part in the budgeting process. Over-time, school districts must prioritize facility needs due to wear and tear on equipment and facilities. Below is a list of priority facility needs that will impact the general operating fund in the near future.

Table 55

Proposed Projects		
Funded with Local Funds		
Cox Elementary		
Replace sidewalks that have sunk	\$	5,000.00
Ag Barn		
Security cameras	\$	20,000.00
WEHS Stadium		
Replace track	\$	154,599.00
Replace grass with turf	\$	768,120.00
	\$	922,719.00
Shaffer Stadium		
Replace track	\$	288,360.00
Cooper Stadium		
Replace track	\$	250,000.00
McMillan Stadium		
Replace track	\$	250,000.00
TOTAL - PROPOSED PROJECTS	\$	1,736,079.00

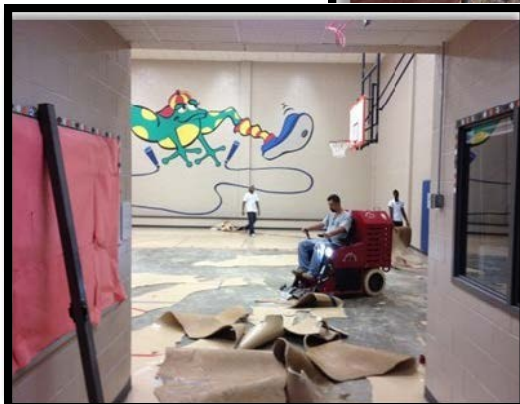
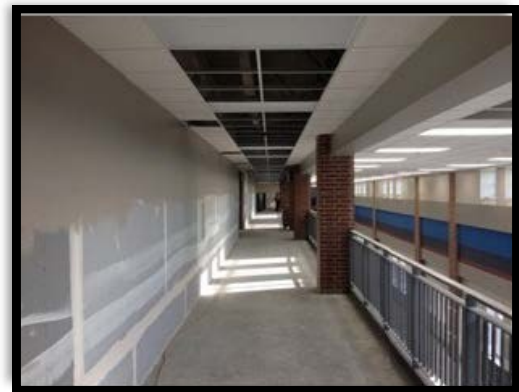
Capital Projects (Cont.)

Wylie ISD Bond Program Phasing Schedule

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

On May 12, 2012, the voters again went to the polls and overwhelmingly approved the issuance of \$21,125,000 of bonds for additions and renovations to the Wylie High School campus and the Wylie East High School campus as well as Wylie Stadium.

Following is the timeline to complete these projects.



Financial Section

Capital Projects (Cont.)

Wylie ISD Bond Program Phasing Schedule

Table 56

Legend

COMPLETE
PROBLEMS/CHANGES
SCHEDULED
WORK IN PROGRESS

#	Task			10/11	10/12	10/18	10/25	11/1	11/8	11/15	11/22	11/29	12/6	12/13	12/20	12/27	1/3	1/10	1/21	2/21
1	2009 Bond Projects																			
	Akin	Budget	Current Budget Status																	
	Flooring	\$ 145,145.00	\$ 13,932.70																	Complete
	Air Handlers	\$ 768,542.37	\$ 17,844.51																	Complete
	Hang Technology Wiring from Roof	\$ 3,500.00	\$ -																	Complete
	Replace Boiler	\$ 10,000.00	\$ (925.38)																	Complete
	Replace 2 back doors with hardware	\$ 2,000.00	\$ (69.00)																	Complete
	Replace all exterior hardware for doors	\$ 19,000.00	\$ 2,636.17																	Complete
	Replace interior hardware for doors	\$ 13,000.00	\$ (5,722.60)																	Complete
	Replace sound system in cafeteria	\$ 15,000.00	\$ -																	Complete
	Replace PA system	\$ 50,000.00	\$ -																	Complete
x	Add clocks	\$ 7,000.00	\$ (3,066.80)																	Complete
	New electrical switch gear	\$ 20,000.00	\$ (6,207.00)																	Complete
	Install security camera system	\$ 50,000.00	\$ (21,841.91)																	Complete
	New ceilings replaced	\$ 84,552.72	\$ 624.28																	Complete
	Birmingham	Budget	Current Budget Status																	
x	Flooring	\$ 124,109.00	\$ 4,016.45																	Complete
	Replace Boiler	\$ 10,000.00	\$ (600.35)																	Complete
	Replace all int and ext hardware	\$ 34,683.50	\$ -																	Complete
	Replace sound system	\$ 10,000.00	\$ -																	Complete
	Add clocks	\$ 9,000.00	\$ (3,668.50)																	Complete
	Install security camera system	\$ 125,000.00	\$ (93,864.29)																	Complete
	New electrical switch gear	\$ 46,763.78	\$ -																	Complete

Capital Projects (Cont.)

Wylie ISD Bond Program Phasing Schedule (Cont.)

#	Task	Budget	Current Budget Status	10/11	10/12	10/18	10/25	11/1	11/8	11/15	11/22	11/29	12/6	12/13	12/20	12/27	1/3	1/10	1/21	2/21
	Harrison	Budget	Current Budget Status																	
	Flooring	\$ 122,490.00	\$ 1,799.54																	
	Flooring cafeteria & hall	\$ 36,112.63	\$ -																	
	Replace all int and exthardware	\$ 27,000.00	\$ (15,290.20)																	
	Stain brick on outside of building	\$ 25,000.00	\$ 3,399.16																	
	New PA system	\$ 10,000.00	\$ -																	
x	New clocks	\$ 5,000.00	\$ -																	
	Install security camera system	\$ 125,000.00	\$ (73,418.35)																	
x	Paint gym	\$ 4,000.00	\$ (256.53)																	
	Replace lockers	\$ 84,500.00	\$ 7,758.00																	
	New wood gym floor	\$ 15,500.00	\$ -																	
	Hartman	Budget	Current Budget Status																	
	Replace all int and ext hardware	\$ 40,000.00	\$ (9,504.00)																	
	Stain brick on outside of building	\$ 25,000.00	\$ (8,887.50)																	
x	Add 2 split systems to 400 hall and	\$ 15,000.00	\$ (5,375.87)																	
x	1 to the 200 hall	\$ -	\$ -																	
	Install security cameral system	\$ 50,000.00	\$ (10,324.17)																	
	New clocks	\$ 7,000.00	\$ (1,668.50)																	
x	New marquee	\$ 6,500.00	\$ 265.65																	
x	Repair drainage in back	\$ 7,500.00	\$ 2,306.95																	
x	Lighting Controls	\$ 5,000.00	\$ (3,708.72)																	
	Burnett	Budget	Current Budget Status																	
	Bus loop	\$ 314,460.00	\$ 35,065.54																	
	Replace 2" water line with 4" water line	\$ -	\$ -																	
	Remodel Science Labs	\$ 30,000.00	\$ (11,620.49)																	
	Replace all 3 gallon toilets with 1.2 gallon toilets	\$ 8,000.00	\$ (118.60)																	
	New sound system for cafeteria	\$ 15,000.00	\$ -																	
	New sound system for gym	\$ 15,000.00	\$ -																	
	Lighting controls	\$ 25,000.00	\$ (18,642.00)																	
2	2009 Future Bond Projects																			
	Roof Replacements	Budget	Current Budget Status																	
	Harrison Intermediate (Phase II)	\$ 478,400.00	\$ -																	Later date
	Hartman Elementary	\$ 925,900.00	\$ (905,765.00)																	Later date
	Birmingham Elementary	\$ 1,052,000.00	\$ -																	Later date

Capital Projects (Cont.)

Wylie ISD Bond Program Phasing Schedule (Cont.)

Task		####	10/12	10/18	10/25	11/1	11/8	11/15	11/22	11/29	12/6	12/13	12/20	12/27	1/3	1/10	1/21	2/21
2009 Local Fund Projects																		
WEHS Stadium	Budget	Current Budget Status																
New Vehicles from Portables	\$ 71,878.00	\$ (3,189.73)																Complete
Tibbals	Budget	Current Budget Status																
New speakers	\$ 1,800.00	\$ -																Complete
Groves	Budget	Current Budget Status																
New PA system	\$ 50,000.00	\$ -																Complete
Install chain link along Southfork fence	\$ 2,500.00	\$ (582.00)																Complete
McMillan	Budget	Current Budget Status																
Tile round columns	\$ 5,000.00	\$ (2,115.55)																Complete
Transportation	Budget	Current Budget Status																
Asphalt overlay in parking lot	\$ 170,800.00	\$ -																Complete
Wylie Stadium	Budget	Current Budget Status																
Add 2 - 4 ton split systems HVAC	\$ 26,285.50	\$ (9,544.22)																Complete
Replace Gym Lighting	Budget	Current Budget Status																
Wylie East High School	\$ 14,400.00	\$ 1,173.49																Complete
Cooper Junior High School	\$ 12,960.00	\$ (2,907.21)																Complete
McMillan Junior High School	\$ 5,760.00	\$ (942.23)																Complete
Draper Intermediate	\$ 5,760.00	\$ (895.38)																Complete
Cox Elementary	\$ 3,240.00	\$ (471.21)																Complete
Groves Elementary	\$ 3,240.00	\$ (471.21)																Complete
Smith Elementary	\$ 3,240.00	\$ (471.21)																Complete
Dodd Elementary	\$ 3,240.00	\$ (471.21)																Complete
Tibbals Elementary	\$ 3,240.00	\$ (471.21)																Complete
Whitt Elementary	\$ 3,240.00	\$ (471.21)																Complete
Wylie High School	\$ 2,160.00	\$ -																
Wylie High IMPACT	\$ 10,800.00	\$ (1,364.19)																Complete
Service Center	\$ 9,720.00	\$ (701.12)																Complete

Capital Projects (Cont.)

Wylie ISD Bond Program Phasing Schedule (Cont.)

Task			####	10/12	10/18	10/25	11/1	11/8	11/15	11/22	11/29	12/6	12/13	12/20	12/27	1/3	1/10	1/21	2/21	3/23	4/23	5/24	6/21	7/22	8/21	9/21	10/21	11/21	12/22		
2012 Bond Projects																															
	Budget	Current Budget Status																													
WISD Stadium Athletic Dressing																															
New Athletic Dressing	\$ 1,346,400.00	\$ -																													
Inflation @ 5% per year x 1 year	\$ 67,320.00	\$ -																													
5% Bond Contingency	\$ 70,686.00	\$ -																													
	Budget	Current Budget Status																													
WHS Science Lab Renovations																															
Upgrade 13 Existing Science Labs	\$ 650,000.00	\$ -																													
Science Lab Classroom Conversions	\$ 320,000.00	\$ -																													
Inflation @ 5% per year x 1 year	\$ 48,500.00	\$ -																													
5% Bond Contingency	\$ 50,925.00	\$ -																													
	Budget	Current Budget Status																													
WEHS Additions & Renovations Phase 1																															
Finish Out Shell Space 4 Classrooms	\$ 1,006,729.00	\$ (135,008.74)																													
Synthetic Turf at Football Field	\$ 850,000.00	\$ 82,339.33																													
Resurface Track	\$ 155,000.00	\$ -																													
Additional Parking	\$ 759,850.00	\$ (491,700.77)																													
Inflation @ 5% per year x 1 year	\$ 125,695.00	\$ -																													
5% Bond Contingency	\$ 131,980.00	\$ -																													
	Budget	Current Budget Status																													
WEHS Additions & Renovations Phase 2																															
Gymnasium Additions	\$ 3,264,000.00	\$ -																													
Kitchen Additions	\$ 987,500.00	\$ -																													
Finish Out Shell Space	\$ 2,132,505.00	\$ -																													
Career Tech Addition (Fix Drainage)	\$ 1,258,880.00	\$ -																													
Band Hall Addition	\$ 1,704,000.00	\$ -																													
Renovate Band Hall to Black Box	\$ 147,000.00	\$ -																													
Renovate Weight Room/Dance Studio	\$ 80,000.00	\$ -																													
Athletic Dressing	\$ 4,410,000.00	\$ -																													
Reconfigure BB/VB Dressing Areas	\$ 87,500.00	\$ -																													
Inflation @ 5% per year x 1 year	\$ 716,453.00	\$ (366,453.00)																													
5% Bond Contingency	\$ 752,276.00	\$ -																													

Capital Projects (Cont.)

Wylie ISD Bond Program Phasing Schedule (Cont.)

Task	####	10/12	10/18	10/25	11/1	11/8	11/15	11/22	11/29	12/6	12/13	12/20	12/27	1/3	1/10	1/21	2/21
2012 Summer Projects																	
Refinish Competition Gym WHS																	Complete
Refinish Competition Gym WEHS																	Complete
Refinish Gym Floor Burnett																	Complete
Refinish Gym Floor Davis																	Complete
Fix Buckle in Gym Gloor McMillan																	Complete
Rebuild Walls in Bath @ Dodd																	Complete
Build Closet ESC Curriculum																	Complete
Remodel Dir of Curr. Office ESC																	Complete
Remodel Desks in Curr. ESC																	Complete
Remove Column in Tech. ESC																	Complete
Rerun Power to Knock Room ESC																	Complete
Build Wall in Class Birmingham																	Complete
Dust Ductwork in Gym Groves																	Complete
Outdoor Learning Center Whitt																	Complete
Outdoor Learning Center Draper																	Complete
Fix All Schools Roofing Issues																	Working
Possible Replace Track Shaffer																	
Rekey SRO Offices																	Complete
Clean carpets at Portables Pt T/U																	Complete
Cleanout Old Maintenance Barn																	Complete
Replace Boiler above Dance WHS																	Complete
Cleanout Forest Smith																	Complete
Rebuild Guardshacks District Wide																	Complete
Restain Mismatched Brick @ Cox																	Complete
Remove Antenna @ ESC																	Complete
Remove Antenna @ Akin																	Not doing
Build Partitions for Cox																	Complete
Remodel Athletic Office																	Complete
Countertop Rebuilds in Press Box WHS																	Not doing
Energy Assessment District																	Not doing
VCT Work @ WHS																	Complete
Build Sensory Spaces for Spec ED																	Complete
Fence WEHS Football Area																	Complete
Paint parking lots WHS																	Complete
Paint parking lots WEHS																	Complete
Refloor Transportation																	Nothing at this time

Buildings and Square Footage

Table 57

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
Harrison Intermediate	1967	69,850	1	1,536	71,386
Harrison Intermediate Addition	2011	3,010			3,010
Subtotal (3 campuses)		244,510	1	1,536	243,036
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	267,178			267,178
WEHS Addition	2012	13,734			13,734
Subtotal (3 campuses)		597,872	0	0	584,138
Total Secondary (8 campuses)		1,177,090	1	1,536	1,161,882

Buildings and Square Footage (Cont.)

Wylie ISD Schedule of Buildings and Square Footage

	Initial Year of Service	Building Square Footage	Number of Portable Classrooms	Portable Square Footage	Total Building/Portable Square Footage
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
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)		233,261	0	0	233,261
Grand Total:		2,128,642	3	4,608	2,130,240

Building History

Achieve Academy

Achieve 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 483 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 72,498 square feet and current enrollment is 552 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 625 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 646 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 605 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 653 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 603 students.

Building History (Cont.)

Draper Intermediate

Namesake is Al Draper. Draper was constructed in 2007 and houses students in fifth and sixth grade. The building is 81,892 square feet and current enrollment is 787 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 586 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 72,860 square feet and current enrollment is 639 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 67,081 square feet and current enrollment is 544 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 685 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 644 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 616 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 464 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 632 students.

Wylie East High School

Wylie East was constructed in 2007 with additions constructed in 2012 and houses students in ninth through 12th grade. The building is currently 280,912 square feet and current enrollment is 1,665 students.

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 1,873 students.



Informational Section

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 2012-13 is a .7% increase over 2011-12. Conservative estimates will be used for future growth projections.
3. State funding changes from SB1 of the 2011 Legislative Session have drastically impacted future funding.
4. Elimination of Education Jobs Grant, reducing federal funds by \$1.9 million.

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 \$225 per month per employee.
4. All expenditures that are not critical to the direct instructional process will be scrutinized carefully each year.

Taxable Value Information

Table 58

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	2.0%
2013	3,155,673,160	2.0%
2014	3,218,786,624	2.0%
2015	3,283,162,356	2.0%
2016	3,348,825,603	2.0%
2017	3,415,802,115	1.0%
2018	3,449,960,136	1.0%
2019	3,484,459,738	1.0%
2020	3,519,304,335	1.0%
2021	3,554,497,378	1.0%
2022	3,590,042,352	1.0%
2023	3,625,942,776	1.0%
2024	3,662,202,203	1.0%
2025	3,698,824,226	1.0%
2026	3,735,812,468	1.0%
2027	3,773,170,592	1.0%
2028	3,810,902,298	1.0%
2029	3,849,011,321	1.0%
2030	3,887,501,435	1.0%
2031	3,926,376,449	1.0%
2032	3,965,640,213	1.0%
2033	4,005,296,616	1.0%
2034	4,045,349,582	1.0%
2035	4,085,803,078	1.0%

Projected Values

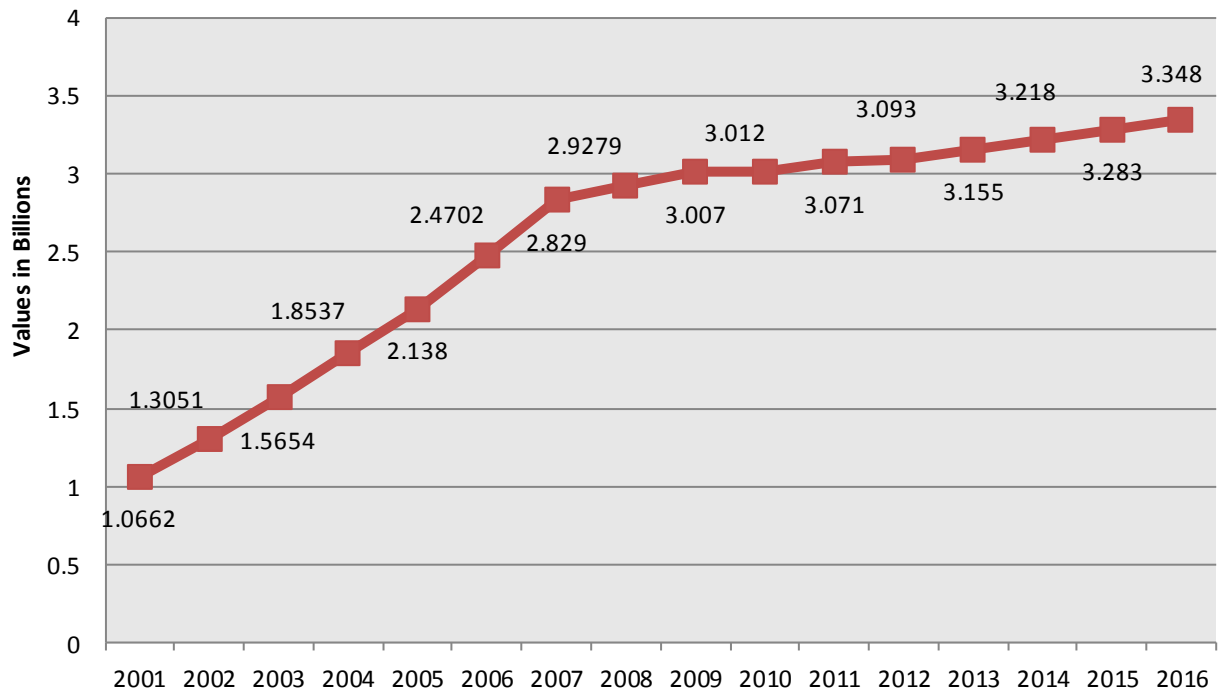
Source: Collin County Appraisal District

Property taxes are calculated on 100% of market values less appropriate exemptions. Taxes are calculated on each \$100 of taxable value.

Taxable Value Information (Cont.)

Table 59

Taxable Value Projection



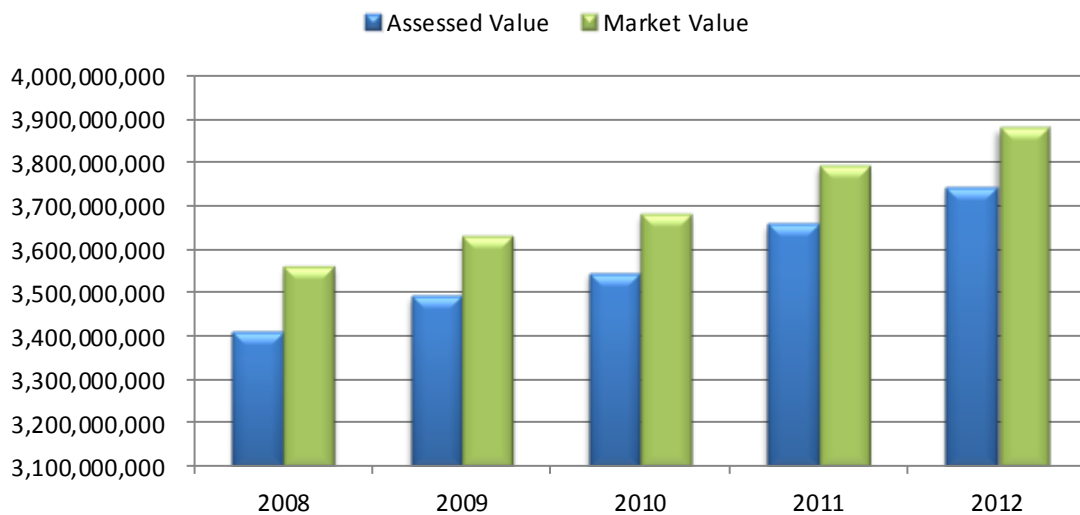
Taxable Value Information (Cont.)

Table 60

Assessed Value and Market Value of Taxable Property

Tax Year as of Jan.	Assessed Value	Market Value	% Difference
2008	3,411,687,712	3,561,418,792	4%
2009	3,491,551,949	3,632,502,117	4%
2010	3,543,420,947	3,681,427,602	4%
2011	3,658,250,220	3,793,090,880	4%
2012	3,741,910,538	3,880,098,686	4%

Assessed Value and Market Value of Taxable Property



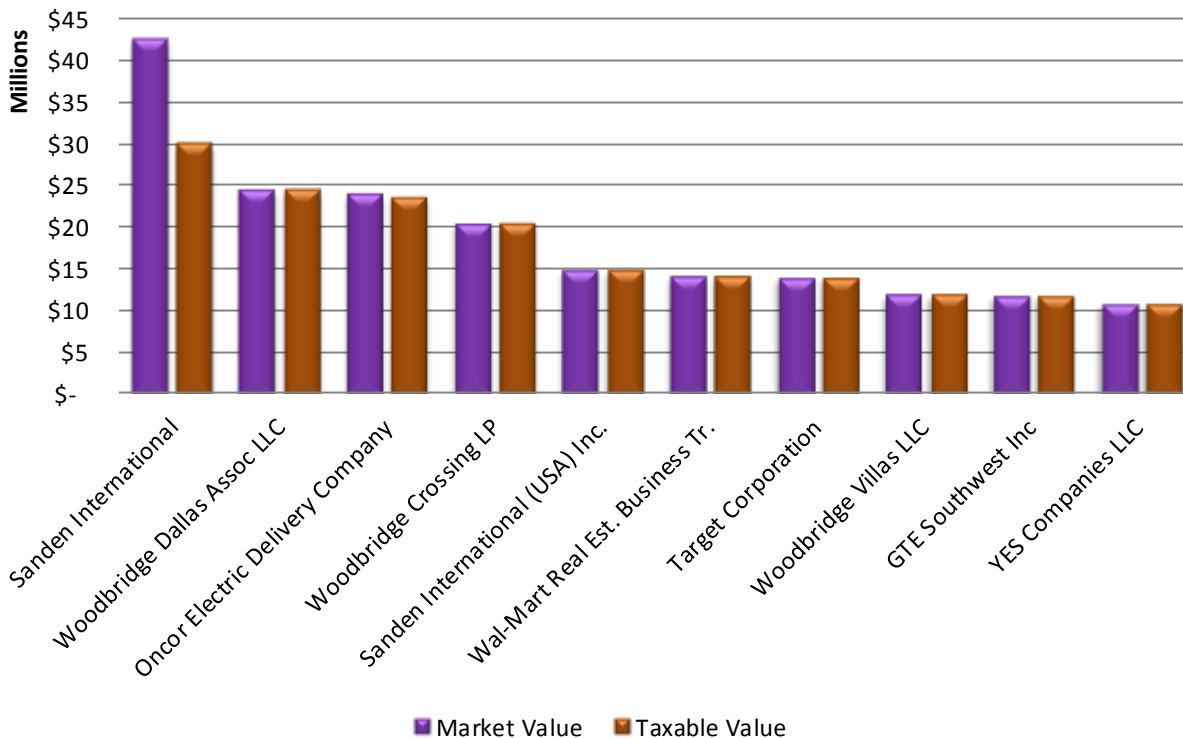
Assessed value is the dollar value assigned by the property tax assessor for the purpose of the taxation. Market value is the price at which an asset would trade in a competitive market. The above graphs reflect the assessed and market values of Wylie ISD.

Taxable Value Information (Cont.)

Table 61
2012 Top Ten Taxpayers
(Real and Personal Properties Included)

Taxpayer	Market Value	Taxable Value
Sanden International	\$ 42,516,300	\$ 29,972,981
Woodbridge Dallas Assoc LLC	24,499,183	24,499,183
Oncor Electric Delivery Company	23,977,370	23,699,071
Woodbridge Crossing LP	20,526,236	20,526,236
Sanden International (USA) Inc.	15,000,000	15,000,000
Wal-Mart Real Est. Business Tr.	14,294,138	14,294,138
Target Corporation	13,998,400	13,998,400
Woodbridge Villas LLC	11,938,588	11,938,588
GTE Southwest Inc	11,864,531	11,864,531
YES Companies LLC	10,810,733	10,810,733

Top Ten Taxpayers for Wylie ISD



Tax Collection Data

Wylie Independent School District

Table 62

Year Ended June 30	Assessed Valuation	Tax Rate	Adjusted Levy	% Collections	
				Current	Total
2006	\$ 2,138,004,258	\$ 1.82	\$ 38,514,181	97.00%	98.12%
2007	\$ 2,470,214,311	\$ 1.70	\$ 41,569,553	97.21%	100.39%
2008	\$ 2,829,087,169	\$ 1.39	\$ 39,275,221	97.66%	100.63%
2009	\$ 3,102,559,828	\$ 1.51	\$ 46,559,319	98.16%	100.08%
2010	\$ 3,084,000,064	\$ 1.59	\$ 49,035,601	97.04%	99.26%
2011	\$ 3,071,334,946	\$ 1.64	\$ 51,371,354	99.32%	100.58%
2012	\$ 3,193,228,449	\$ 1.64	\$ 52,368,963	98.79%	99.00%

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

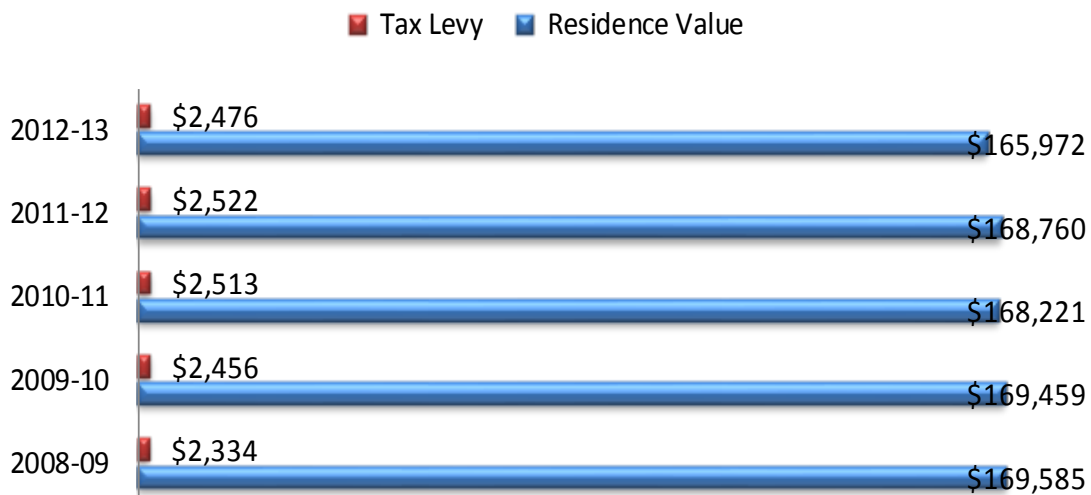
What does the proposed tax rate mean to local homeowners? The following example demonstrates the effect of the adjusting rate. The example also shows the effect on an average home value during that tax year. Every homeowner receives a statewide homestead exemption of \$15,000 to reduce the amount of 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 63

	2008-09	2009-10	2010-11	2011-12	2012-13
Residence Value	\$ 169,585	\$ 169,459	\$ 168,221	\$ 168,760	\$ 165,972
Less: Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Adjusted Taxable Value	154,585	154,459	153,221	153,760	150,972
Rate per \$100 Value	1.5100	1.5900	1.6400	1.6400	1.6400
Tax Levy	\$ 2,334	\$ 2,456	\$ 2,513	\$ 2,522	\$ 2,476

Tax Levy & Property Values



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 13,300 for 2012-13. Since 2008, Wylie has experienced slight growth each year with the largest being 707 students for a total of 6.25% between 2008-09 and 2009-10. Enrollment has remained stable for the past five years with an average of 513 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 64
Student Enrollment by Campus

	2008-09	2009-10	2010-11	2011-12	2012-13
Elementary Schools (Grades K-4)					
Akin	569	557	558	518	483
Birmingham	579	583	554	530	552
Cox	411	448	546	590	605
Dodd	560	579	582	581	603
Groves	662	643	602	605	586
Hartman - includes PK	545	543	496	561	544
Smith	535	628	599	611	644
Tibbals	603	660	555	577	616
Watkins	-	-	393	430	464
Whitt	571	652	536	595	632
Total for Elementary	5,035	5,293	5,421	5,598	5,729
Intermediate Schools (Grades 5-6)					
Davis	607	603	664	709	653
Draper	554	648	666	697	787
Harrison	581	663	617	610	639
Total for Intermediate	1,742	1,914	1,947	2,016	2,079
Junior High Schools (Grades 7-8)					
Burnett	569	607	652	662	625
Cooper	470	554	617	645	646
McMillan	602	604	611	633	685
Total for Junior High	1,641	1,765	1,880	1,940	1,956
High Schools (Grades 9-12)					
Wylie East High School	757	720	1,153	1,579	1,665
Wylie High School	2,112	2,292	2,037	1,739	1,873
Achieve Academy (Alternative) Gr 11-12	18	28	34	66	56
Total for High School	2,887	3,040	3,224	3,384	3,594
Total District Enrollment	11,305	12,012	12,472	12,938	13,358

Enrollment for 2008-2011 based on AEIS, 2011-12 based on PEIMS Snapshot, 2012-13 based on August 31, 2012 Attendance

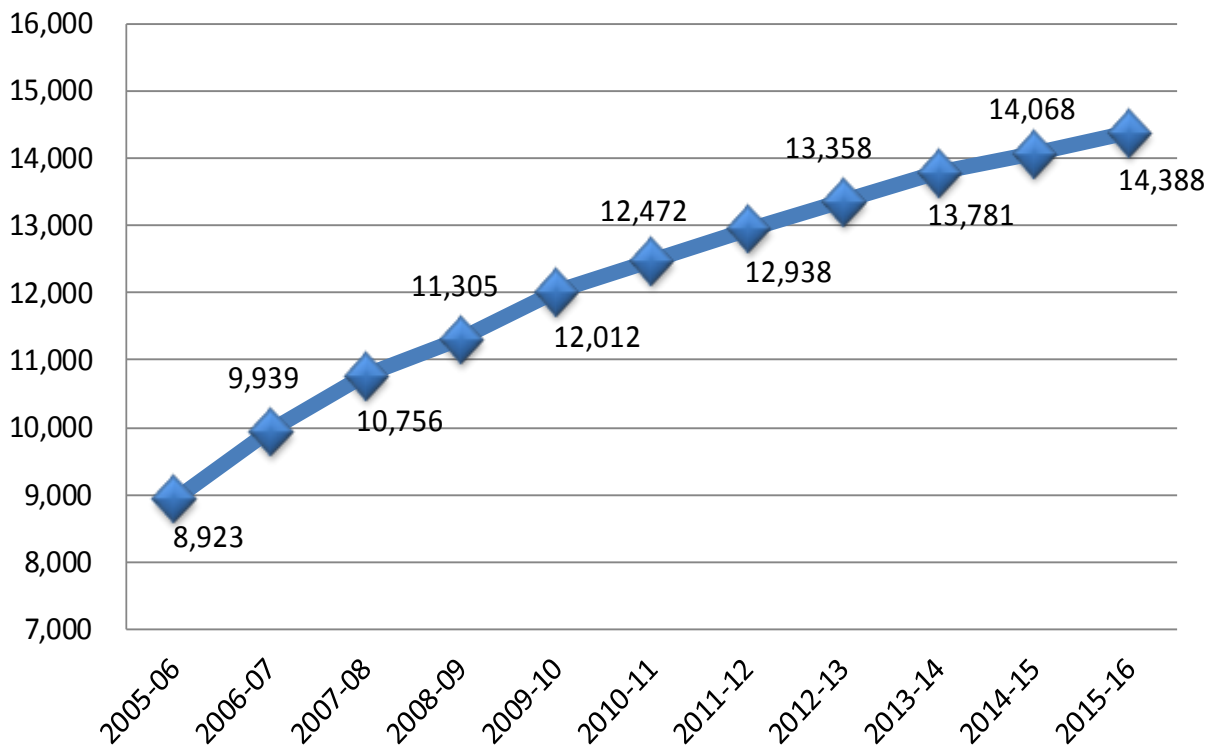
Student Enrollment Projections

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 65
Student Enrollment History and Projections



Staffing

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

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

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

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

Table 66

**Wylie Independent School District
Staffing History**

	*2008-09	*2009-10	*2010-11	2011-12	2012-13
Professional	166	175	191	172	191
(Superintendent, Assistant Superintendent, Directors, Other Professional, Principal, Assistant Principal, Counselor, Librarian, Nurse)					
Teachers	778	807	847	844	838
(Teacher - Secondary; Teacher - Elementary, Teacher - Special Education)					
Other	593	595	633	680	742
(Paraprofessional, Food Service, Bus Driver, Hourly, Other)					
Total	1,537	1,577	1,671	1,696	1,771
Student Enrollment	11,305	12,012	12,472	12,971	13,358
Staffing Ratios:					
Teaching Staff	14.5	14.9	14.7	15.4	15.9
Total Staff	7.4	7.6	7.5	7.6	7.5

* Source AEIS

Future Years Budget Projections

Table 67

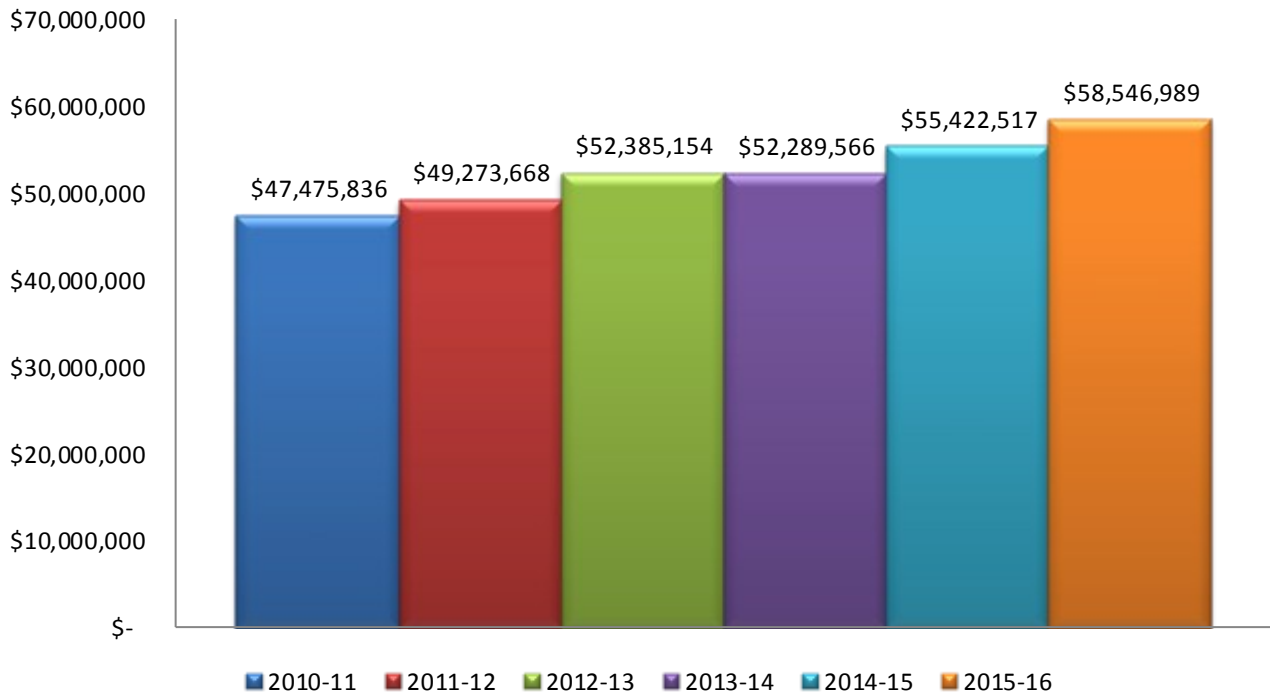
Wylie Independent School District
General Fund
Projected State Revenues

	2011-12 Unaudited	2012-13 Budget	2013-14 Projected Budget	2014-15 Projected Budget	2015-16 Projected Budget	2016-17 Projected Budget
Weighted Average Daily Attendance (WADA) per Tier I	13,875	15,074	15,658	15,677	16,147	16,632
Target Revenue per WADA	\$ 5,192	\$ 5,192	\$ 5,192	\$ 5,192	\$ 5,192	\$ 5,192
Base Target Revenue	\$ 72,042,993	\$ 72,281,053	\$ 75,081,630	\$ 75,170,939	\$ 81,899,052	\$ 84,356,023
Minimum Gain (\$120 per WADA)	1,665,031	1,670,533	1,735,259	1,737,323	1,937,675	1,995,805
\$23.63 per 2008-09 WADA	302,853	279,685	279,685	279,685	279,685	279,685
Transportation Adjustment	145,981	145,981	145,981	145,981	145,981	145,981
New Instructional Facilities Adjustment	(16,976)	(16,976)	(16,976)	(16,976)	(16,976)	(16,976)
TOTAL TARGET REVENUE	\$ 74,139,882	\$ 74,360,276	\$ 77,225,579	\$ 77,316,952	\$ 83,836,727	\$ 86,351,828
M&O Taxes	\$ 31,524,992	\$ 32,275,415	\$ 32,501,343	\$ 32,728,852	\$ 33,317,971	\$ 33,917,695
State Formula Funds	38,415,249	43,653,337	46,364,858	46,290,310	49,067,729	52,011,792
State Aid for Tax Reduction	3,822,429	-	-	-	-	-
Total Compressed Tier	\$ 73,762,670	\$ 75,928,752	\$ 78,866,201	\$ 79,019,162	\$ 82,385,700	\$ 85,929,487
Tier II						
"Golden Pennies" M&O Taxes	\$ 1,937,253	\$ 1,895,002	\$ 1,917,606	\$ 1,895,002	\$ 1,895,002	\$ 1,895,002
"Golden Pennies" State Aid	3,138,297	3,496,785	3,704,432	3,696,471	3,915,012	4,089,419
"Copper Pennies" M&O Taxes	3,551,629	3,557,847	3,592,962	3,617,159	3,641,358	3,665,718
"Copper Pennies" State Aid	1,733,861	1,751,546	1,937,864	1,918,785	2,049,777	2,049,777
Staff Salary Allotment	366,000	372,000	378,000	384,000	390,000	396,000
Total General Fund State Aid	\$ 47,475,836	\$ 49,273,668	\$ 52,385,154	\$ 52,289,566	\$ 55,422,517	\$ 58,546,989

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

Future Years Budget Projections (Cont.)

Table 68



Assumptions:

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

Future Years Budget Projections (Cont.)

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

1. State funding changes from SB1, 82nd Legislative Session 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 69

Future Budget Projections (Millions)						
General Fund						
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Revenues	90.9	93.1	95.3	97.5	99.7	100.9
Expenditures	(85.6)	(92.8)	(95.3)	(97.5)	(99.7)	(100.9)
Net	5.3	0.3	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	16.0	21.3	21.6	21.6	21.6	21.6
Ending Fund Balance	21.3	21.6	21.6	21.6	21.6	21.6
Debt Service Fund						
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Revenues	18.9	19.5	20.1	20.7	21.3	22.0
Expenditures	(18.0)	(19.6)	(20.1)	(20.7)	(21.3)	(22.0)
Net	0.9	(0.1)	0.0	0.0	0.0	0.0
Beginning Fund Balance	16.0	16.9	16.8	16.8	16.8	16.8
Ending Fund Balance	16.9	16.8	16.8	16.8	16.8	16.8
Student Nutrition Fund						
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Revenues	4.8	5.2	5.6	6.0	6.4	6.8
Expenditures	(4.6)	(5.2)	(5.6)	(6.0)	(6.4)	(6.8)
Net	0.2	0.0	0.0	0.0	0.0	0.0
Beginning Fund Balance	1.4	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 February 16, 2012, the Board of Trustees authorized the issuance of unlimited tax refunding bonds of \$36,155,000 (par value) with an interest rate of 8.00%. The debt was issued to refund unlimited tax school building and refunding bonds with interest rates ranging from 4.00% - 7.00% and a par value of \$36,605,000. The refunding was issued as a put to be refunded within months of issuance by the Unlimited Tax Refunding Bonds, Series 2012B as discussed below.

On April 10, 2012, the Board of Trustees authorized the issuance again of unlimited tax refunding bonds of \$32,830,000 (par value) with interest rates ranging from 2.00% to 4.00%. The debt was issued to refund the Unlimited Tax Refunding Bonds, Series 2012A discussed above with a par value of \$36,155,000. Together, the Series 2012A and 2012B refunding bonds decreased the District's total debt service requirements by \$14,836,332 and resulted in an economic loss (difference between the present value of the debt service payments of the old and new debt) of \$841,154.

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

General Obligation Debt (Cont.)

Table 70

Wylie Independent School District
 Aggregate Unlimited General Obligation Tax Bonds
 Debt Tax Support
 As of June 30, 2012

Fiscal Year Ending 6/30/12	Principal	Interest	Total
2012	\$ 13,665,000	\$ 1,741,169	\$ 15,406,168
2013	14,765,000	4,398,893	19,163,893
2014	15,760,000	3,699,369	19,459,369
2015	16,810,000	3,659,569	20,469,569
2016	18,505,000	3,615,569	22,120,569
2017	19,430,000	3,496,869	22,926,869
2018	20,005,000	3,350,269	23,355,269
2019	21,975,000	3,223,369	25,198,369
2020	22,475,000	3,024,744	25,499,744
2021	22,920,000	2,803,069	25,723,069
2022	23,375,000	2,553,731	25,928,731
2023	23,725,000	2,303,544	26,028,544
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
	<u>\$ 493,510,000</u>	<u>\$ 50,202,113</u>	<u>\$ 543,712,113</u>

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 2010-11 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 71
Wylie Independent School District
 Benchmark Data - Comparison to State

	<u>Wylie ISD</u>		<u>State</u>	
Students Enrolled	12,472	100.0%	4,912,385	100.0%
Total Staff	1,670.7	100.0%	663,146.4	100.0%
Professional	1,037.9	62.1%	420,412.8	63.4%
Teachers	847.3	50.7%	334,876.4	50.5%
Professional Support (Nurses, Librarians, Counselors, Diagnosticians, Coordinators, etc.)	126.5	7.6%	59,958.9	9.0%
Campus Administrators (Principals, Asst. Principals)	45.0	2.7%	18,757.3	2.8%
Central Administration	19.1	1.1%	6,820.1	1.0%
Educational Aides	165.3	9.9%	62,981.3	9.5%
Auxillary (Maintenance, Student Nutrition, Clerical, Bus Drivers, etc.)	467.5	28.0%	179,752.4	27.1%
Ratios:				
Student to Teacher		14.7		14.7
Student to Total Staff		7.5		7.4
Teacher to Central Office Administration		44.4		49.1
Teacher to Campus Office Administration		18.8		17.9
Teacher to Professional Support Staff		6.7		5.6
Teacher to Educational Aides		5.1		5.3
Instructional Expenditure Ratio		61.7%		64.4%
Per Student Expenditures				
Total Operating	\$ 7,609	100.0%	\$ 8,802	100.0%
Instruction	4,502	59.2%	5,142	58.4%
Plant Maintenance & Operations	853	11.2%	913	10.4%
School Leadership	431	5.7%	487	5.5%
Food Services	350	4.6%	461	5.2%
Student Support Services	299	3.9%	421	4.8%
Instructional-Related Services	280	3.7%	315	3.6%
Extra-Curricular Activities	240	3.1%	231	2.6%
Student Transportation	230	3.0%	240	2.7%
Central Administration	212	2.8%	269	3.1%
Data Processing Services	129	1.7%	123	1.4%
Instructional Leadership	65	0.9%	131	1.5%
Security & Monitoring	18	0.2%	69	0.8%
Total Expenditures				
Operating Expenditures	\$ 91,400,500		\$ 42,460,965,640	
Non-Operating (Debt Service, Community Service, Facilities, Acquisition/Construction)	31,676,657		12,636,962,033	
Operating Expenditures (without Student Nutrition)	87,193,730		40,237,443,528	
Instruction	\$ 54,072,429		\$ 24,805,113,325	
Instruction as % of Operating and Non-Operating Expenditures		43.93%		45.02%
Instruction as % of Operating Expenditures		59.16%		58.42%
Instruction as % of Operating Expenditures Less Student Nutrition		62.01%		61.65%
Instruction/Co-Curricular	\$ 56,949,973		\$ 24,589,352,330	
Instruction/Co-Curricular as % of Operating		62.31%		57.91%

Source: 2010-11 Academic Excellence Indicator System (AEIS)

Benchmarks (Cont.)

Table 72

Wylie ISD Staffing Percentage

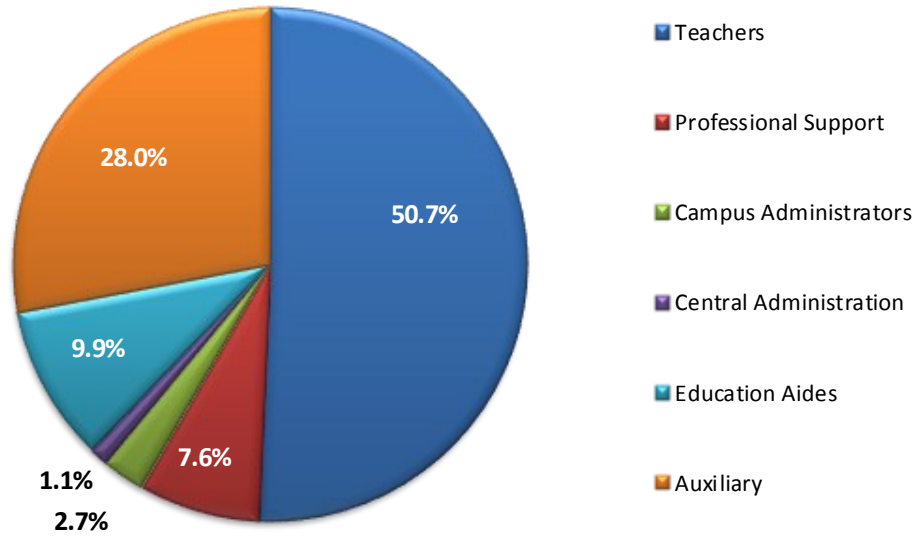
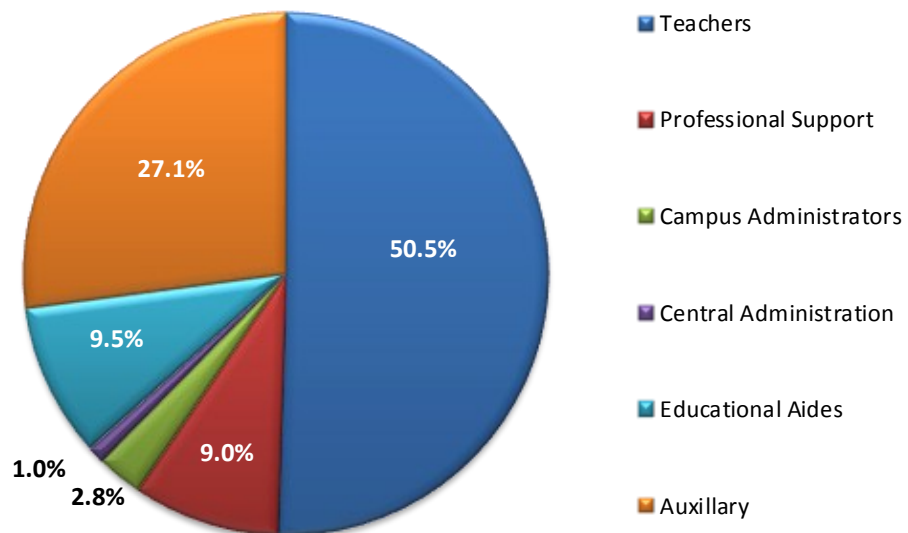


Table 73

State Staffing Percentages



Benchmarks (Cont.)

Table 74

Student Ratio Comparison

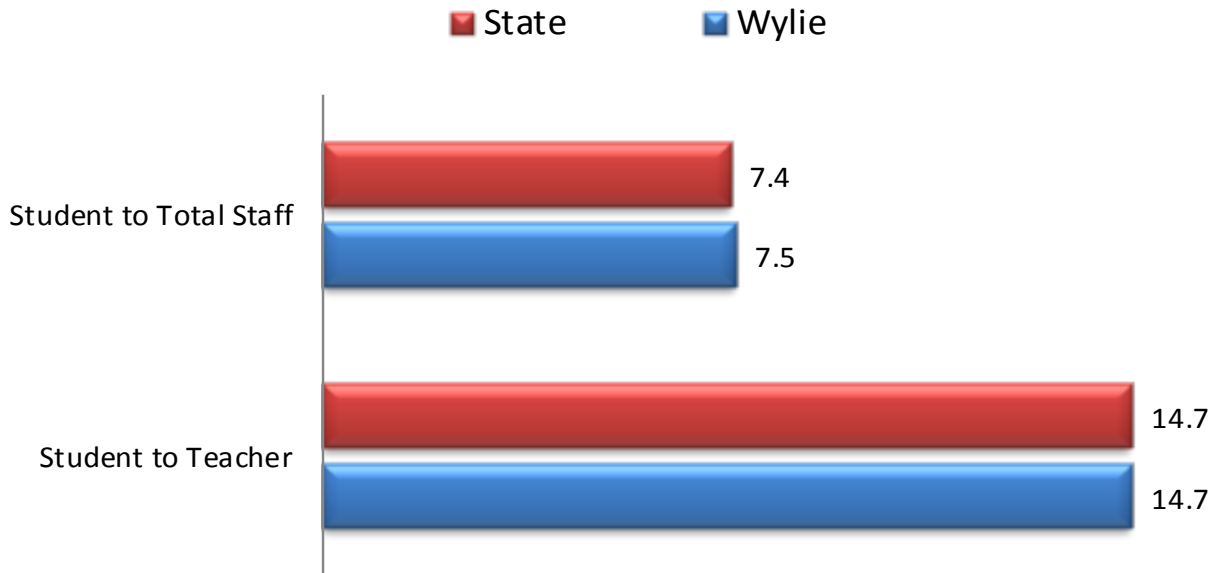
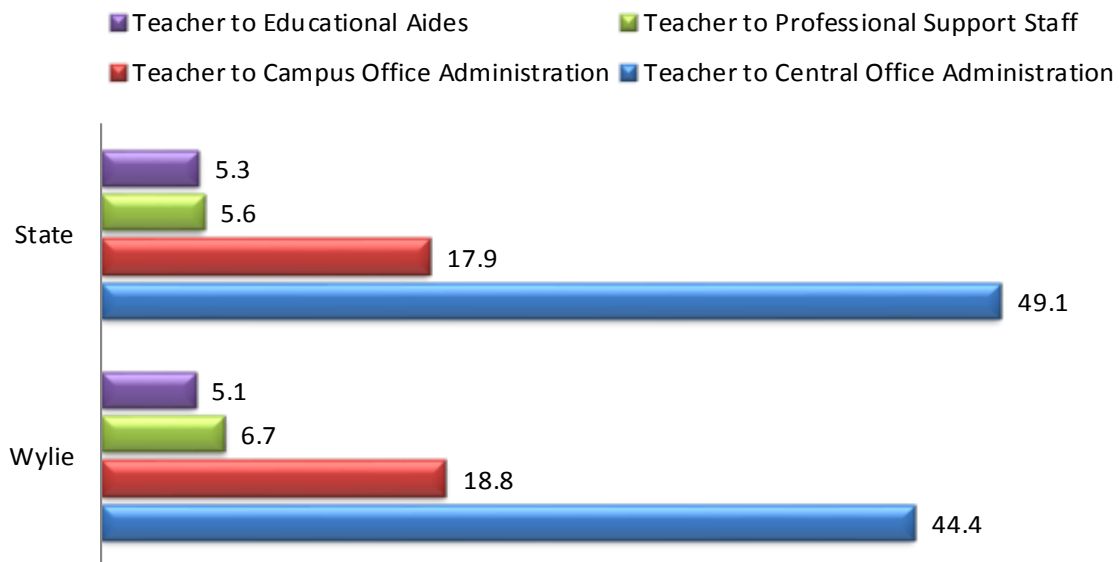


Table 75

Teacher Ratio Comparison



Benchmarks (Cont.)

Table 76

Per Student Expenditure Ratios

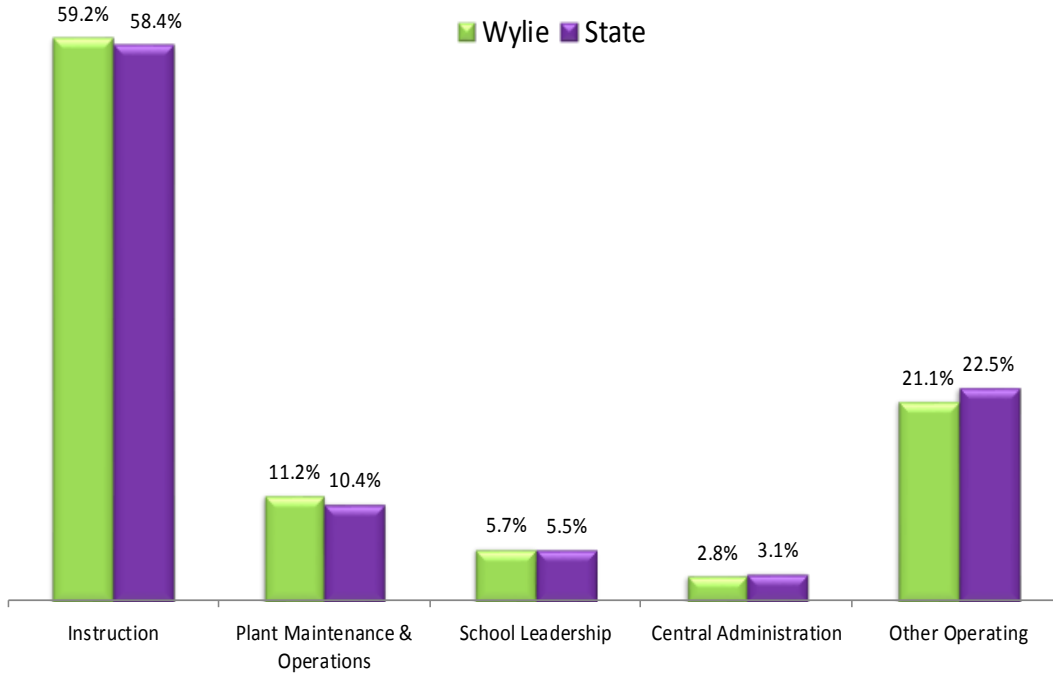
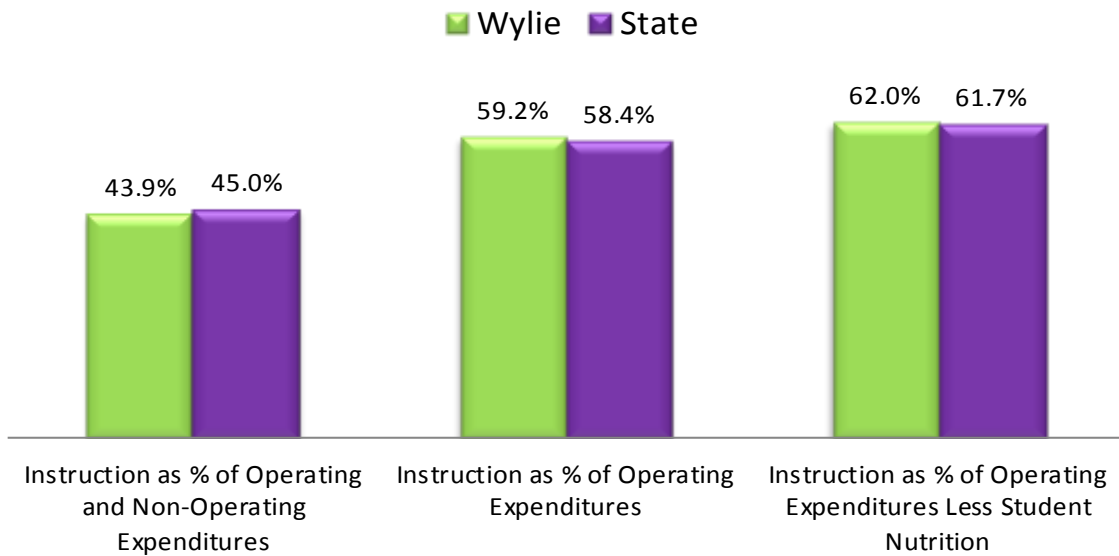


Table 77

Instruction Percentage



Benchmarks (Cont.)

Student Nutrition

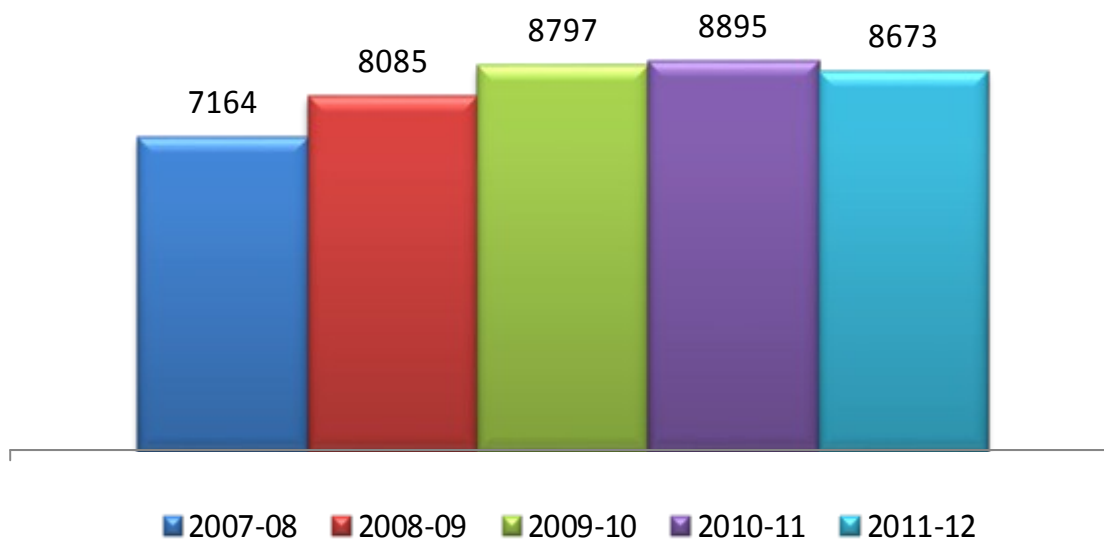
The Student Nutrition Department administers the National School Lunch Program and Breakfast Program for all Wylie ISD schools. The following represents major areas of responsibility.

Department responsibilities include approving and maintaining applications for federally subsidized lunch and breakfast meal benefits for income eligible students. From 2010-11 to 2011-12, the District recognized a 0.25% increase in the number of students participating in the free and reduced price. In 2011-12, 30.24% of students participated in free and reduced price meals with 46% of students participating in full price meals.

Overall participation in the reimbursable meal program is beginning to equal out in elementary, intermediate and junior high school. On a daily basis, about 71% of students choose a reimbursable meal. Older students prefer the ala carte menu to the plate lunch. The high schools serve the majority of meals on an ala cart basis.

Table 78

Average Meals Per Day



Benchmarks (Cont.)

Student Nutrition

Table 79

Reimbursable Lunches Served Per Day

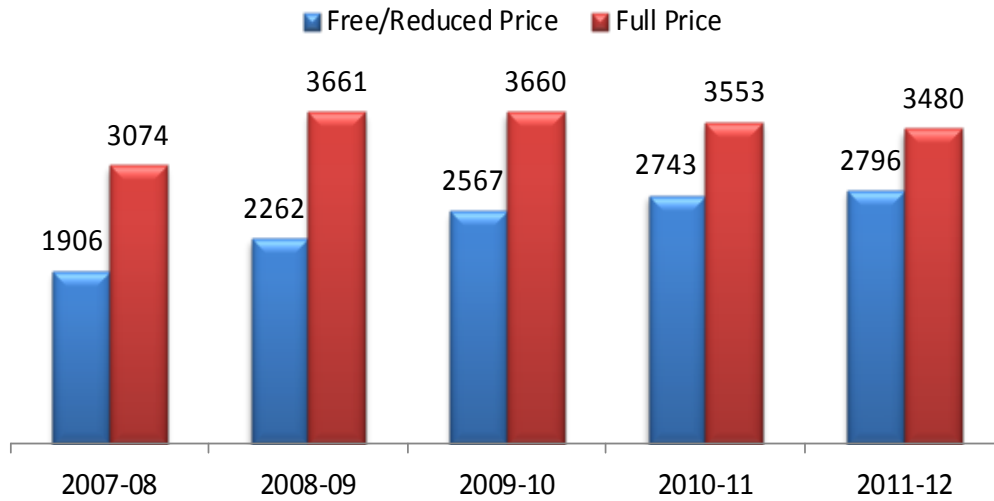
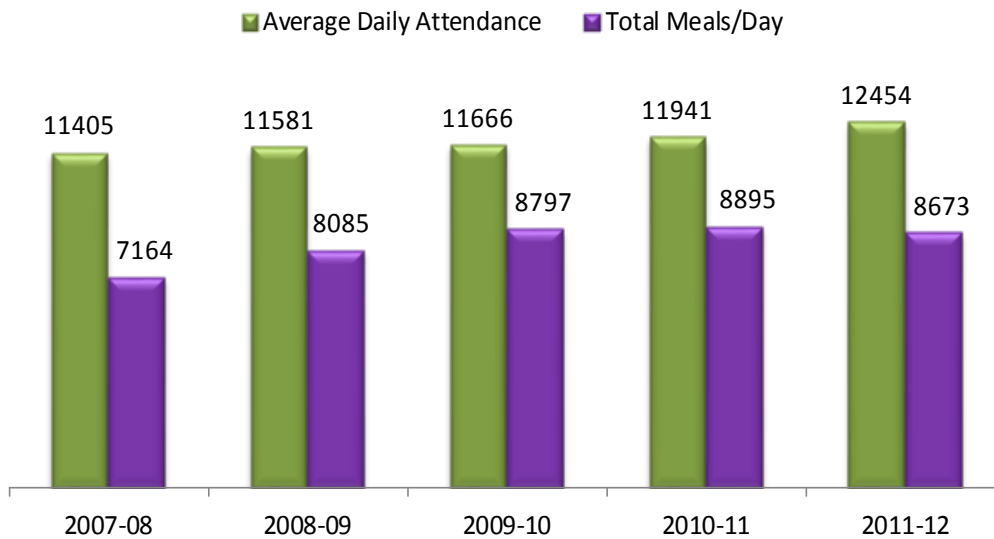


Table 80

Total Meals vs. ADA



Benchmarks (Cont.)

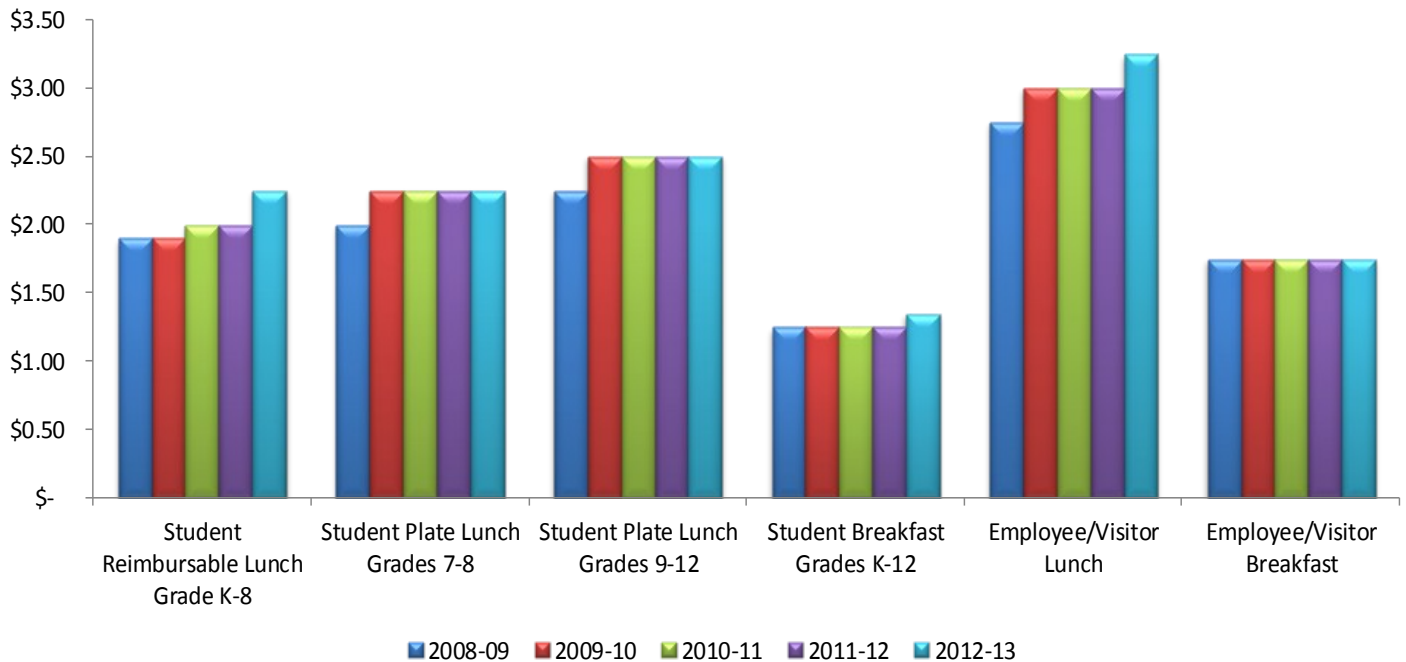
In order for the Student Nutrition Department to remain financially accountable, evaluation of productivity and meal pricing are key factors to monitor. This year is the first time in two years that meal prices have been increased in student reimbursable lunch grade K-8, five years for the student plate lunch grades 9-12 and four years for employee/visitor lunches.

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

Wylie ISD Meal Pricing History

Table 81

	2008-09	2009-10	2010-11	2011-12	2012-13
Student Reimbursable Lunch Grade K-8	\$ 1.90	\$ 1.90	\$ 2.00	\$ 2.00	\$ 2.25
Student Plate Lunch Grades 7-8	2.00	2.25	2.25	2.25	\$ 2.25
Student Plate Lunch Grades 9-12	2.25	2.50	2.50	2.50	\$ 2.50
Student Breakfast Grades K-12	1.25	1.25	1.25	1.25	\$ 1.35
Employee/Visitor Lunch	2.75	3.00	3.00	3.00	\$ 3.25
Employee/Visitor Breakfast	1.75	1.75	1.75	1.75	\$ 1.75



Benchmarks (Cont.)

School Transportation Funding and Reporting

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

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

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

Statute provides for funding of transportation of students between campuses or between a campus and another 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 16% between 2007-08 and 2011-12. 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. The decrease in "other" mileage between 2010-11 and 2011-12 is due to fewer field trips taken last year.

Table 82

Average Daily Ridership

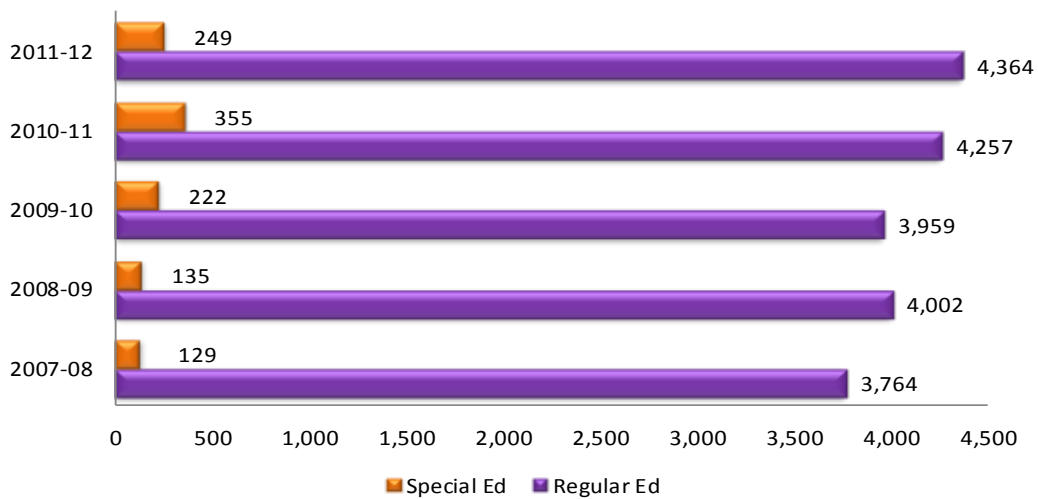
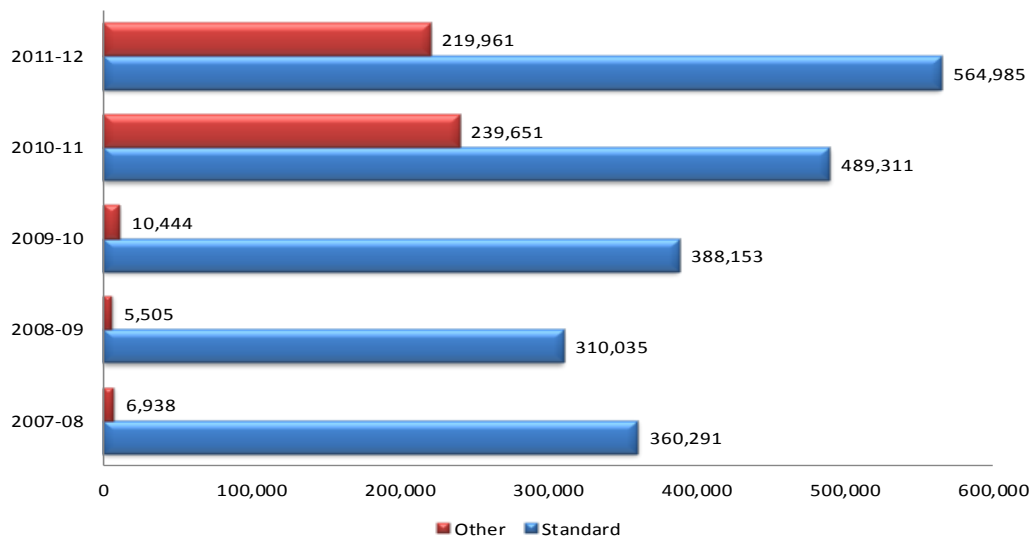


Table 83

Mileage By Type



Benchmarks (Cont.)

Table 84

Number of School Buses

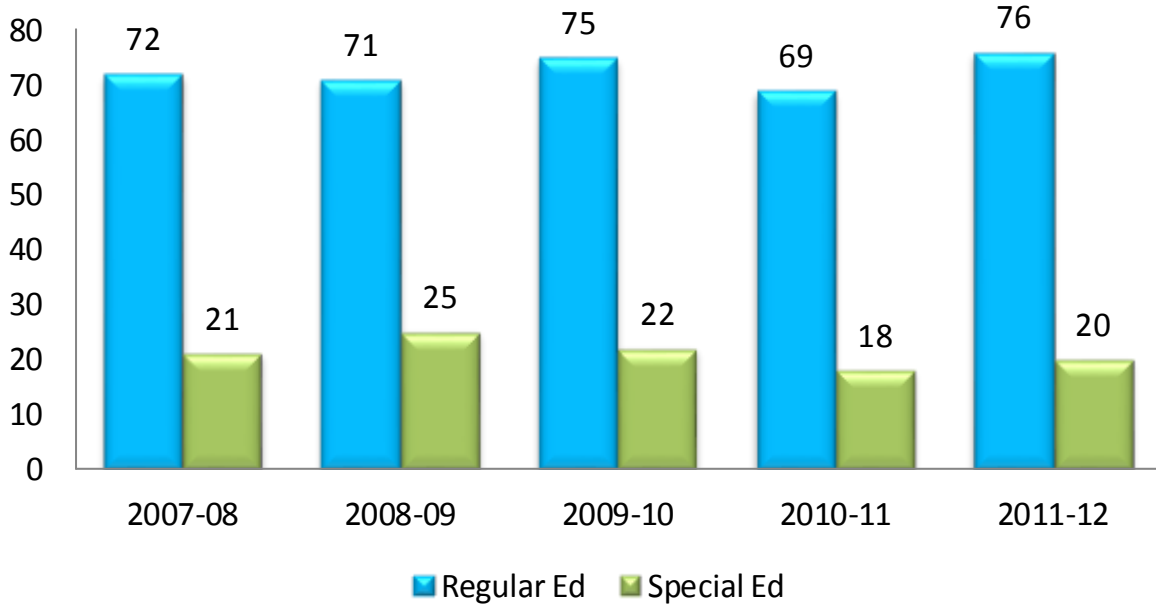
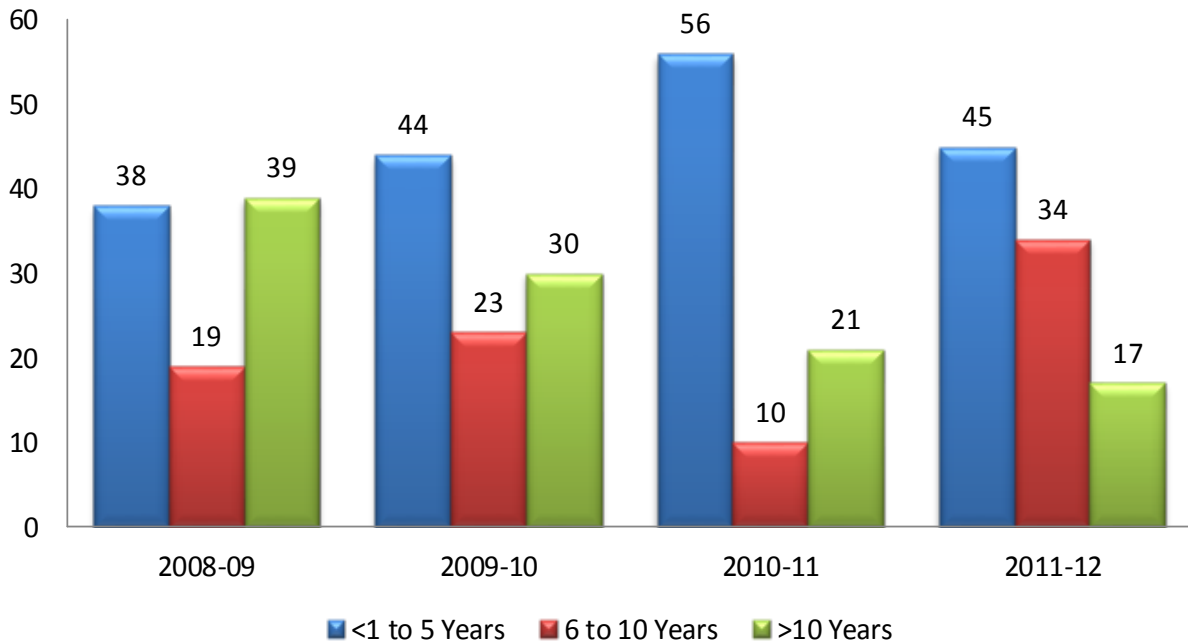


Table 85

Buses By Age



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 2012-13 school year, Wylie ISD has insurable values of \$323,492,136 for buildings and contents. Increases are seen with district vehicles, which have increased from a total of 139 vehicles in 2011-12 to 146 vehicles for 2012-13 school year. Student data indicates an estimated increase of approximately 358 students from 2011 to 2012.

Table 86

Property Casualty Coverage Summary

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

Instructional Improvement

2012 Accountability Indicators / Significant Changes

As a result of the implementation of a new state assessment (STAAR) state accountability ratings for campuses and districts were not issued in 2012.

Federal accountability ratings, or Adequate Yearly Progress, were issued with the following changes:

Performance to Meet AYP

Reading/ELA	≥	87%	(up from 80% in 2011)
Math	≥	83%	(up from 75% in 2011)

Graduation Rate to Meet AYP

This indicator has been changed so that all 7 student groups are included in the evaluation of graduation rate. In 2011 and before, only the “all students” group was included in the evaluation of graduation rate.

Adoption of Curriculum Framework

Beginning with the 2012-13 school year, Wylie ISD will utilize the CSCOPE Curriculum Framework in the four core content areas – Math, Reading/ELA, Science, and Social Studies. CSCOPE 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, CSCOPE 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 document), vertical alignment documents (VADs), rigorous and aligned assessments, and exemplar lessons. More information on CSCOPE can be found at <http://www.cscope.us/>

Instructional Improvement (Cont.)

Elementary School Academic Programs

Curriculum Overview:

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

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

Every campus has a counselor, nurse, library specialist, art teacher, music teacher and physical education teacher. Teachers with special training in Alphabet Phonics, Gifted/Talented, and Special Education are at all schools.

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. 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, students also take a career pathways course to assess their career interests. Once students complete this course, they have a four-year plan on file to use as they move through high school.

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

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

Instructional Improvement (Cont.)

High School Academic Programs

High School Configuration Overview

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

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

Curriculum Overview:

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

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

Instructional Improvement (Cont.)

High School Academic Programs (Cont.)

Technology

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

F. O. Birmingham Memorial Land Trust

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



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

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

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

Instructional Improvement (Cont.)

High School Academic Programs (Cont.)

Pearl Birmingham Scholarship Fund

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



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: kindergarten for an hour, first grade for two hours, and grades two through four for three hours through a GT specialist who works for two and a half 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. A GT Math class was piloted at Draper Intermediate during the 2011-12 school year and will be expanded to all intermediate campuses in 2012-13. 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

Beginning with the 2012-13 school year, direct 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 called RESULTS. Intensive intervention should be implemented prior to Special Education referral. Parent consent is required before assessments can be conducted.

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

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

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.

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.

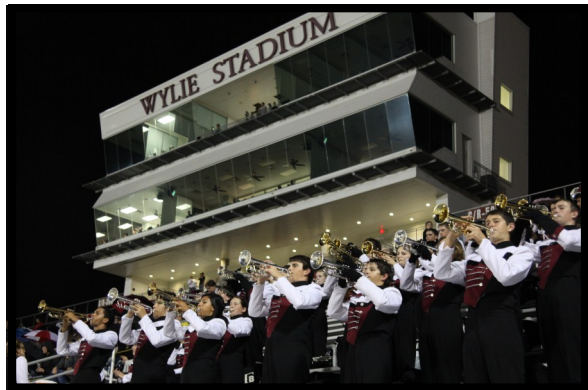
Instructional Improvement (Cont.)

Fine Arts

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

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

Bands in Wylie ISD consistently earned state and national recognition. The Wylie H.S. Wind Symphony has twice performed by invitation at the National Concert Band Festival in Indianapolis, Indiana. Junior High and High School bands consistently earn sweepstakes awards at UIL contests and students are recognized for their individual accomplishments by awards garnered at the UIL State Solo and Ensemble Contest and the TMEA All-State auditions. Recently the Wylie H.S. and McMillan Junior High bands both



advanced to the state finals in the TMEA Honor Band competition. 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 program 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.

Instructional Improvement (Cont.)

Career Education

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

Registered Nurses

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

PALS (Peer Assisted Leadership)

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

Instructional Improvement (Cont.)

Prevention/Intervention and Support Services

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

Texas Success Initiative (TSI) – Higher Education Readiness Component

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

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

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

Instructional Improvement (Cont.)

Technology: Power Up for Learning

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

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

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

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

The 2012-2013 school year will mark the second 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.

6th Grade 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. The program is geared for a group of 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.)

6th Grade 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, this Pilot Program 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

Technology Immersion Committee

A Technology Immersion Committee was formed to develop a strategic technology plan that will:

- Establish a long-term technology vision
- Assess the current state of technology, budgets, curriculum integration, and professional development
- Identify current and future technology goals
- Include a professional development plan to support goals
- Outline and prioritize key technology initiatives and strategies
- Identify capital needs
- Investigate new and emerging technologies
- Provide ongoing refinement of plan

This committee has been in discussions since May of 2012. Completion of a visioning day with students, community members, staff and administrators will lead to paving the way for establishing the vision, goals, and objectives of this plan. The plan will be presented to the Board of Trustees in December 2012 with implementation starting in the summer before the 2013-2014 school year.

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 will include 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.)

Rachel's Challenge

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



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

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

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

Instructional Improvement (Cont.)

Professional Learning

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

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

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

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

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

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

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

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

Instructional Improvement (Cont.)

Professional Learning (cont.)

- Promoting a collegial environment
- And ultimately maximizing student achievement

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

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

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

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

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



Instructional Improvement (Cont.)

Project TEAM Program (Teaching Excellence with Academic Mentoring)

Purpose

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

Mentor Requirements for Selection

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

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

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

Mentor Training

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

Instructional Improvement (Cont.)

Project TEAM Program (Cont.)

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

Mentor Responsibilities

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

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 100 teachers have graduated from the program and we anticipate 25 more to graduate in May 2012. Participant reflections have been positive and include:

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

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

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



Instructional Improvement (Cont.)

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

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*

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 CSCOPE 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 will replace 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 will take 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. To graduate, a student must attain a cumulative score on each of the assessments taken in each content area: English, math, science, and social studies. Besides meeting the cumulative score requirement, students on the Recommended High School Program must score Level II Satisfactory the Algebra II and English III assessments.

Table 87

District Spring 2012 STAAR—End of Course Exams Results for Grade 9					
Level	English 1 Reading	English 1 Writing	Algebra 1	Biology	World Geography
II—Satisfactory	72%	67%	69%	79%	74%
III—Advanced	11%	4%	21%	15%	15%

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.

Academic Assessment & Accountability (Cont.)

Texas Assessment of Knowledge and Skills (TAKS)

The TAKS test is a state-mandated assessment used to determine how well students have mastered the Texas Essential Knowledge and Skills (TEKS), which is the state curriculum in Reading, Math, Writing, Science, and Social Studies. Since TAKS is being replaced by STAAR only grade 10 and 11 students were required to take the TAKS test in 2011-12 and it will only be administered to students in grade 11 during the 2012-13 school year.

Table 88

District April 2012 TAKS Results								
	English Language Arts		Math		Social Studies		Science	
	Met Standard	Commended Performance	Met Standard	Commended Performance	Met Standard	Commended Performance	Met Standard	Commended Performance
Gr 10	95%	20%	74%	21%	95%	41%	79%	20%
Gr 11	96%	29%	95%	42%	100%	67%	96%	31%

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.

Academic Assessment & Accountability (Cont.)

AIMSweb

Beginning in 2012-13, students in grades K-6 will be assessed in reading and math using AIMSweb. 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 2013, 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 cumulative score on each of the assessments taken in each content area: English, math, science, and social studies. Besides meeting the cumulative score requirement, students on the Recommended High School Program must score Level II Satisfactory the Algebra II and English III assessments.

Academic Assessment & Accountability (Cont.)

Gold Performance Acknowledgments

The Gold Performance Acknowledgment (GPA) system acknowledges districts and campuses for high performance on indicators other than those used to determine accountability ratings. These indicators are in statute (*Texas Education Code*) or determined by the Commissioner of Education. Acknowledgment is given for high performance on:

- Advanced Course/Dual Enrollment Completion
- Advanced Placement/International Baccalaureate Results
- Attendance Rate
- Commended Performance: Reading/English Language Arts
- Commended Performance: Mathematics
- Commended Performance: Writing
- Commended Performance: Science
- Commended Performance: Social Studies
- Comparable Improvement: Reading/English Language Arts
- Comparable Improvement: Mathematics
- Recommended High School Program/Distinguished Achievement Program
- SAT/ACT Results (College Admissions Tests)
- Texas Success Initiative – Higher Education Readiness Component: English Language Arts
- Texas Success Initiative – Higher Education Readiness Component: Mathematics

Table 89
Wylie ISD 2010/2011 TAKS Results*

	READING		MATH		WRITING		SOC. ST.		SCIENCE	
	2011	2010	2011	2010	2011	2010	2011	2010	2011	2010
All Students	94%	94%	90%	91%	95%	95%	96%	95%	89%	89%
African Am.	91%	93%	84%	87%	93%	94%	93%	94%	82%	80%
Hispanic	91%	90%	88%	88%	95%	94%	94%	94%	85%	85%
White	95%	96%	92%	92%	95%	95%	97%	96%	91%	91%
Econ. Disadv.	89%	90%	84%	86%	93%	93%	92%	91%	81%	81%

**Information gathered from the Texas Education Agency—Academic Excellence Indicator System 2010-11 District Performance.*

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 90

PSAT Historical Data 2007-2011 for Wylie ISD

	2007-08	2008-09	2009-10	2010-11
Critical Reading				
11th Grade	46.4	49.0	48.8	50.2
10th Grade	40.3	46.6	42.5	41.4
Math				
11th Grade	48.3	51.4	51.2	55.1
10th Grade	42.9	49.0	45.6	45.5
Writing Skills				
11th Grade	45.6	47.7	47.4	48.8
10th Grade	39.8	44.5	41.3	39.1
National Merit Awards				
Merit Finalists	1	0	0	1
Commended Students	2	8	2	4
Achievement Program	1	0	0	0
Hispanic Recognition	1	1	1	2

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 91

SAT Historical Data 2007-2011

	Critical Reading			Math			Writing		
Year	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District
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
2007	502	492	487	515	507	507	494	482	475

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 92

ACT Historical Data 2007-2011

	Reading			Science			English			Math		
Year	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District
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
2007	21.5	20.6	21.3	21.0	20.4	21.5	20.7	19.5	20.1	21.0	20.8	21.2

	Composite Scores		
Year	Nat'l	State	District
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
2007	21.2	20.5	21.1

Accomplishments

Congratulation to the FIRST graduating class of Wylie East High School!



Wylie High School Earns College Readiness Award

Wylie High School has received the "2011 College Readiness Award" from the Texas ACT Council. The award signifies Wylie High School's significant increase in its ACT Composite score over the past five years while, at the same time, increasing or maintaining the number of students taking the ACT Assessment.



"This recognition from the Texas ACT Council is tangible evidence of the commitment and dedication of our students and our teachers to increasing the overall level of academic performance at Wylie High School," said former WHS Principal Gary Brown. "I am extremely proud of our students and our teachers."

The ACT Assessment is the college admissions test that is used and accepted by all colleges nationwide. More than 205,000 Texas students took the ACT in 2011 which was an all-time high and Texas scores have increased substantially during the last five years.

"Only about 10% of the high schools in Texas were honored for this superior level of accomplishment," says Karen L. Pennell, ACT, Inc. Southwest Regional Assistant Vice President and Regional Manager. "This can only happen as a result of the high school's faculty and staff efforts and the dedication of Wylie High School students and parents to focus on college readiness and the level of college readiness for all students."

The Texas ACT Council is comprised of secondary and postsecondary educators who advise ACT, Inc. on the utilization of ACT programs and services in Texas schools and colleges.

Accomplishments (Cont.)

2012 Miss Pearl Birmingham Scholars Named



Sixteen seniors have been named Birmingham Scholars for 2012 and were officially recognized at a banquet held in their honor on May 8, 2012. Culled from the top 10 percent of their classes, the students were selected based on SAT and ACT scores, class ranking, good moral character and must have received all their grades from a Wylie ISD high school. In addition, each completed an autobiography and personal interview with three judges representing superintendents from Dallas, Collin and Rockwall counties.

From Wylie East, recipients are **Kalynn Blassingame, Tyler Brandon, Abanoub Eskander, Chance Grantham, Mark Pollard, Jocelyn Townsend, Victoria Warren** and **Bryce Whitling**. Recipients from Wylie High are **Erica Amos, Christina Chatterpaul, Jacqueline Elwood, Seth Hiddink, Marshal McClure, Lauren Pybus, Pido Tran** and **Amy Wickett**.

The Miss Pearl Birmingham Scholarship fund was established in 1947 by T.F. Birmingham to comply with a request by his sister, Pearl, who died in 1946. In her will, she left 1,000 shares of common stock in Standard Oil Company of Ohio to support an annual scholarship for an outstanding Wylie graduate.

Today the fund supports sixteen scholarships valued from \$2,500 to \$15,000.

Accomplishments (Cont.)

Wylie ISD Top Scholars Recognized



Nine seniors from the district have recently been recognized as top scholars based on their scores on the 2010 Preliminary Scholastic Aptitude Test (SAT) and the National Merit Scholarship Qualifying Test (NMSQT).

Representing Wylie High School are Jessica Scott who has been named a **Semifinalist** and Marshal McClure and Hayden Volker who have been named **Commended Students** by the 2012 National Merit Scholarship Program.

From Wylie East High School Emily Gardner and Mark Pollard are **Commended Students**, Alexander Rosales and Justin Wagenhauser are **National Hispanic Scholars** for the 2012 National Hispanic Recognition Program and Maranda Bethel and Joshua Dorsey have been named **Outstanding Participants** for the 2012 National Achievement Scholarship Programs. This award is given to African American students who demonstrate excellence in academic achievement.

Hartman Awarded Texas School Ready Certification

Prekindergarten teachers at Hartman Elementary provided information about their classroom instructional practices in order to achieve the certification. The results are then studied along with information provided by Texas public school districts to assess students' early reading and social development skills after they advance to kindergarten. The annual certification shows that children who graduated from these prekindergarten classrooms went to public kindergarten with the fundamental early literacy skills in place to be successful.



Accomplishments (Cont.)

Wylie High School Percussion Ensemble Named Top in Nation

The Percussive Arts Society, the world's largest percussion organization, hosts an annual International Percussion Ensemble Competition for high schools and colleges/universities to "promote and reward musical excellence." Each year, competing groups submit a 30 minute live recording of the percussion ensemble in April and the results of the contest are released in June. The recordings are individually scored by a panel of 5 judges, made up of university professors from all over the US. Over the summer, we got the great news that Wylie High School had won the International Percussion Ensemble Competition! The prize for winning such a prestigious award is to perform a Showcase Concert at the Percussive Arts Society International Convention which is in Austin, Texas this fall. The students will perform their Showcase Concert Saturday, November 3 at 9AM at the Austin Convention Center. This is such a prestigious award that it deems the winners to be the very best!

Here are the students that won the contest and will be performing the Showcase Concert at the Percussive Arts Society International Convention in Austin, Texas on November 3:

Kimberly Bell	Chris Harbison
Helena Boyd	Andre Hilliard
Adrianna Davila	Brandon Maloney
Chantal DeLeon	Ashton Moore
Josh Drake	Hannah Pickering
Matt Durkee	Mason Rose
Jordan Ferguson	Amber Sanchez
Jamin Good	Sally Schmitt
Nick Grosze	Caleb Steidley
Tyra Koski	Carter Walsh



Accomplishments (Cont.)

National Football Foundation Honors Pirate & Raider



Wylie High's **Seth Hiddink** and Wylie East's **Tyler Morris** were among the 58 North Texas high school scholar-athletes honored by the National Football Foundation (NFF) Gridiron Club of Dallas at the club's fourth annual awards banquet held April 16. Hiddink and Morris were selected for their accomplishment on the field, in their schools, and in the community.

The 58 scholar-athletes were selected from a pool of candidates from the entire region. The criteria used to evaluate the honorees included athletic accomplishments, performance in the classroom and commitment to the community. The selection committee included coaches, teachers, administrators and business leaders from the North Texas area.

The event also showcased the great stories in North Texas, inspiring future student-athletes to excel in the classroom and become more involved in their communities. The event also paid tribute to several outstanding individuals for their contributions to the game including college scholar athletes, coaches of the year and official of the year.

Wylie East BPA Earns National Recognition

Four Wylie East Business Professionals of America (BPA) students traveled to Chicago, IL and completed at the National Contest. Several other Wylie East BPA students were recognized at the event as well. All official results are listed below.

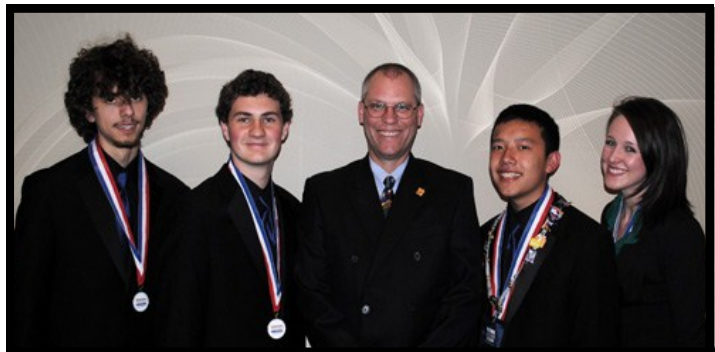
Lindsey Hutchinson—2nd Place in Graphic Design Promotion

Hai Phan, Joshua Prince, Nicholas Bauman, & Lindsey Hutchinson—4th Place in Web Application Team

Ambassador TORCH Award Winners:
Hai Phan, Lindsey Hutchinson, Allison Murray, Cody Howard, Hannah Proctor

Hai Phan was recognized with a "Member Recruiter Award"

Wylie East High School was recognized with the "Quality Chapter Distinction Award".



Accomplishments (Cont.)

Hartman Wins EPA's ENERGY STAR National Building Competition



On November 2, 2011 the U.S. Environmental Protection Agency (EPA) has announced the winners of the ENERGY STAR 2011 National Building Competition: *Battle of the Buildings*. **Wylie ISD's Hartman Elementary finished in second place in the K-12 school category and fourth out of all buildings.** District wide, Wylie ISD has saved more than \$150,000 through this program.

In its second year, the "Biggest Loser"-style competition featured teams from 245 buildings across the country in a head-to-head battle to save energy, reduce costs, and protect Americans' health and their environment.

Thanks to the commitment and creativity Hartman Elementary reduced energy use by 43.19% through a variety of strategies including lighting retrofits, HVAC improvements, scheduling of energy use, and school staff & students being aware of energy usage of small appliances, lamps and lighting. Special thanks go to the following WISD staff members who helped make this success possible:

- Don Pool, Director of Facilities and Maintenance
- Ronnie Bayless, Assistant Director of Maintenance (Trades) & Energy Manager
- Randy Crable, Assistant Director of Maintenance
- David Wolfe, Lead Electrician
- Whitney Sellars, Principal
- All the students and staff at Hartman Elementary

"EPA's ENERGY STAR National Building Competition helped us save energy, cut our utility bills, and protect the climate," said Don Pool, Wylie ISD Director of Facilities and Maintenance. "We are excited by the enthusiasm and commitment of our team here and look forward to seeing more savings in the future from our efforts."

Wylie Independent School District had 10 competitors in the Battle of the Buildings.

Accomplishments (Cont.)

4th-8th Graders to 2012 Lone Star Leadership Academy Camps

Wylie ISD is proud to congratulate Garrison French, Emily Gray, Abigail Darias and Emilie Johns for being selected for the Lone Star Leadership Academy.



This past school year, 30 exceptional youth facilitators and 956 outstanding 4th-8th grade students were selected to participate in Education in Action's 2012 spring break and summer camps. Lone Star Leadership Academy camps took place in Dallas/Fort Worth (4th, 5th & 6th graders), Austin/San Antonio (5th, 6th & 7th graders), and Houston/Galveston (6th, 7th & 8th graders). Selection for the Lone Star Leadership Academy was based on each student's demonstrated academic success and leadership ability, an educator recommendation, and involvement in school/community activities. For more information about Education in Action or the Lone Star Leadership Academy,

Student's Work Selected for Publication

Draper Intermediate School student Macailey Harvey has been selected as one of just 39 students from across the state to have their work included in ***I-Write: Short Stories by Kids for Kids***. Macailey's story, "Aquatic Adventures" tells the story of a girl name Price, an underwater photographer. Macailey details her many oceanic adventures.



I-Write: Short Stories by Kids for Kids is published by READ3Zero, a Texas based literacy foundation. As a contributor, Macailey traveled to Houston last month for an author's reception and book signing event. The anthology includes stories and illustrations from students in third through eighth grade.

One of the primary creative projects at READ3Zero is the annual short-story contest, ***IWrite***, which emphasizes the concept that reading and writing go hand in hand. The contest is designed to locate children with a creative knack for writing and illustrating, and feature their work in the I-Write Anthology. Children with a greater desire for art are allowed to submit drawings for publication within the anthology and the cover.

This anthology is available for purchase to the public, using standard publishing channels, such as bookstores, direct purchase through the publisher: *LongTale Publishing* and online retailers, such as Amazon.com.

Accomplishments (Cont.)

Website Named Best in Texas



The Texas School Public Relations Association (TSPRA) has named the Wylie ISD website the 2011 “Best in Category” winner. The site (www.wylieisd.net) beat out all other public school websites for districts with an enrollment between 10,000 and 30,000 students. The award was presented to Wylie ISD webmaster Doug Bellamy at TSPRA’s annual conference in Austin.

Judges noted the site’s clear fonts, effective layout and organization when making their selection. The site earned top marks in four of the five judging categories.

“Doug and Marcia Coker, along with the campus webmasters, have spent countless hours making sure our website has the information parents want and need while keeping it fresh and user friendly,” said Ian Halperin, Wylie ISD Executive Director of Communications and Community Relations. “The site is a vital component of our overall communications plan and we will continue to make it a showcase for news and features about our great district.”

The Texas School Public Relations Association is a professional organization with some 900 members dedicated to improving public education in Texas by:

- Promoting effective public relations practices
- Providing professional development for its members
- Improving communication between Texans and their public schools

Accomplishments (Cont.)

Wylie ISD Finance Division is a Multi-Award Winning Recipient



Meritorious Budget Award by the Association School Business Officials 2008-09, 2009-10, 2010-11, 2011-12

AND

Certificate of Excellence in Financial Reporting by the Association of School Business Officials 2008-09, 2009-10, 2010-12



Distinguished Budget presentation by the Government Financial Officers Association 2009-10, 2010-11, 2011-12



Gold Leadership Award by the Texas Comptroller of Public Accounts 2010, 2011, 2012



Certificate of Achievement for Excellence in Financial Reporting by the Government Financial Officers Association 2008-09, 2009-10, 2010-11



Award of Merit for Purchasing and Operations by the Texas Association of School Business Officials 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.



